

Multnomah Education Service District  
Multnomah County, Oregon

# Adopted Budget

For the Fiscal Year 2021-2022

11611 NE Ainsworth Circle  
Portland, OR 97220  
[www.multnomahesd.org](http://www.multnomahesd.org)  
Approved by the MESD Board of Directors  
6/15/2021

Non-Discrimination Notice

Multnomah Education Service District does not discriminate on the basis of race, color, national origin, sex, sexual orientation, religion, disability, or age in its programs and activities, and provides equal access to designated youth groups such as the Boy Scouts. The following persons have been designated to handle inquiries regarding discrimination:

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*Multnomah Education Service District  
2021-2022 Adopted Budget*

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## **Introduction and Overview**

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



## **Superintendent's Budget Message**

2021-2022 Proposed Budget

April 13, 2021

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2021-2022. 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.

### **A Year Like No Other**

As I write this message, students are returning to in-person learning across the state – many for the first time in more than a year. Several MESD programs have been offering hybrid instruction for most of the year, while others will begin in the coming weeks. This variability of program location, type, and context can make it challenging to clearly describe ESD operations under pandemic conditions.

Similarly, the MESD financial picture is difficult to capture in a concise and clear form due to a number of uncertainties. The current budget proposal at the state is insufficient to fund current service levels. Education Service Districts are not specifically allocated funds under federal stimulus legislation, but instead receive an allocation determined by ODE. A number of MESD programs appear poised to receive additional grant funding that is not yet finalized. The pandemic has created uncertainty regarding future enrollment in some programs. The agency is in contract negotiations with all employee groups.

In short, creating a budget forecast is challenging and this initial budget proposal will certainly evolve between now and the end of the fiscal year. This is always true in the first year of a funding biennium, but more this year than ever before.

However, this uncertainty is balanced out by the fact that MESD has a skilled and experienced financial team. The agency also has strong trusted relationships with our component districts. Two things that stakeholders named as MESD weaknesses in the relatively recent past are now clear strengths. Because of this, I am pleased to confidently present this budget as the best that could be created under current conditions. It will provide a strong foundation for the necessary adjustments, and MESD will continue on solid financial footing.

An important step in dealing with uncertainty is transparency regarding assumptions. The following assumptions were used to create this initial budget:

### **Budgeting Assumptions:**

The specified revenue and expenditures are based upon educated suppositions as of April 8, 2021. We expect adjustments will be made before June 30, 2021 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, 2021 and the budget is largely based on these estimates. Once our district's final selections are known in April 2021, the MESD will adjust its budget and staffing levels accordingly.

**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](http://www.mesd.k12.or.us)

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

- The MESD budget is based on the Governor's recommended \$9.1 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 2021-22 is approximately \$45.6 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
  - Placeholder salary schedules for all bargaining groups while negotiations are underway.
  - PERS defined rates are 13.43% for Tier I/II, 10.32% for OPSRP, and 14.68% for Fire & Police
  - MESD contribution rate for PERS pickup is 6%
  - Increased employer contribution for health insurance premiums is capped at 3%

### **Looking Forward**

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

This extends to other areas of leadership on the regional level. MESD continues to emerge as a leader for equity, both in professional development and in working towards structural change. The Grow Your Own initiative spearheaded by MESD continues to grow and acquire funding sources. The STEAM (Science Technology Engineering Arts and Math) and Perkins CTE (Career Technical Education) initiatives the agency assumed last year from Mt. Hood Community College have been established. In short, the agency's growth on the regional leadership front in the coming year is likely to rival the growth we have seen in our direct service programs.

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

### **In Summary**

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

Superintendent's Budget Message  
2021-2022 Proposed Budget  
April 13, 2021

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The past year has been challenging for everyone, but the future appears positive for MESD. The agency has provided exceptional service to students, families, and districts during the pandemic. MESD is poised to continue growing and increase its impact on student learning in the region.

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

Sam Breyer  
MESD Superintendent and Budget Officer



## Changes from the Approved Budget

June 2021

The specified revenues and expenditures in the approved budget were based on educated suppositions as of April 8, 2021. We expected adjustments would be made before June 30, 2021 dependent upon the availability of additional information from our component districts and the state.

Local Budget Law allows the governing body of a local government to make changes to the approved budget by vote of the Board of Directors as follows:

- Increases or reductions to resources
- Increases or reductions in expenditures in an individual fund. Increases in fund expenditures may be made up to \$5,000 or 10%, whichever is greater.
- Reductions to tax levies

The MESD's adopted budget document includes changes that are within this level of authority. These changes include:

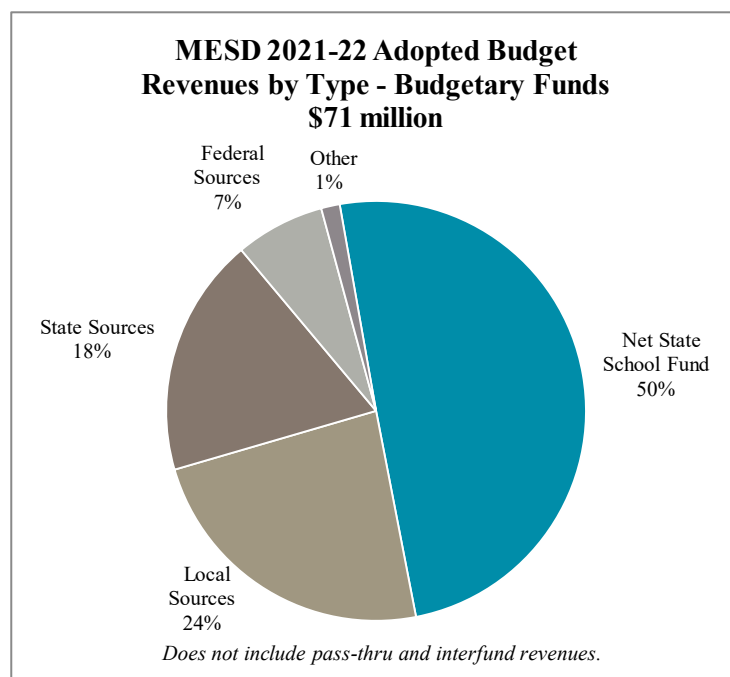
- Resolution Fund, \$2.02 million or 5% increase (excludes transfers out & contingency)
  - A decrease of \$1.07 million with the updated estimate of beginning fund balance.
  - SSF revenues and transfer to Fund 6 are updated based on the May 21 ODE estimate at \$9.3 billion
  - An increase in 2020-21 transit payments to districts of \$1.42 million
  - Program changes to meet component and non-component district requests (including distribution of requests between Resolution and Contract funds) result in a net increase of \$599 thousand
  - A net reduction of \$2.46 million in contingency
- Contracted Services Fund, \$1.89 million or 6% increase from Approved resolution (excludes transfers out & contingency)
  - An increase of \$610 thousand with the updated estimate of beginning fund balance
  - An increase of \$890 thousand as we learned more about the timing for spending ESSER II funds
  - Program changes to meet component and non-component district requests (including distribution of requests between Resolution and Contract funds) result in a net increase of \$875 thousand
  - Updated information on grants and contracts which results in a net increase of \$129 thousand
  - The balance has been appropriated as contingency so that it is available for additional services if requested.
- Operating Fund, \$35 thousand or 0.6% increase (excludes transfers out & contingency)
  - An increase of \$195 thousand with the updated estimate of beginning fund balance, due to updates in 2020-2021 revenues and reduced expenditures during the building closures

- An increase of \$72 thousand with the SSF update from \$9.1 billion to \$9.3 billion (and a related increase of \$50 thousand to ending fund balance following Board reserve policy)
  - Other minor adjustments and updates
  - Revenue sources are updated and a balancing adjustment has been made in contingency. Operations increase requests are under consideration pending contract settlements.
- Facilities & Equipment Reserve Fund, \$47 thousand or 6% increase from Approved resolution (excludes transfers out & contingency)
  - An increase of \$30 thousand in beginning fund balance due to fiber network implementation timing
  - Adjustments for updates to fiber network timing and the addition of an HVAC retro-fit project

## Budget Overview

### Revenues – All Funds

Property taxes and state school funding are the primary revenues received by the District. Ninety percent of these revenues remain in the Resolution Fund. Component districts have the option of selecting services or taking direct transit dollars. Additional revenues include contracts with local school districts, and state and federal grants.



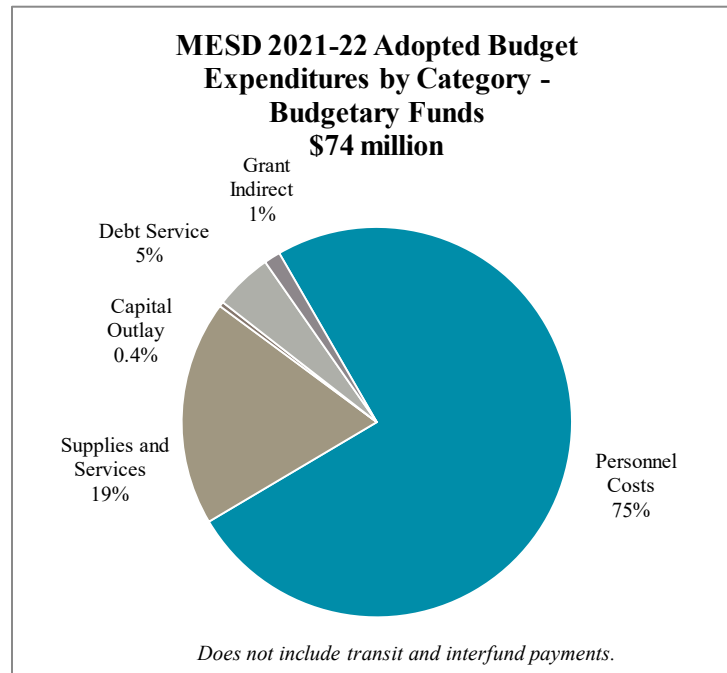
### Multnomah Education Service District 2020-21 Estimated Revenues and 2020-22 Adopted Budget

	Estimated 2020-2021	Adopted 2021-2022	Change
Revenues by Type:			
Property Taxes	\$36,546,000	\$37,350,000	2%
State School Fund	10,065,828	9,003,184	-11%
Less Transits to Districts	-12,868,000	-10,829,200	-16%
Net State School Fund	33,743,828	35,523,984	5%
Local Sources	13,712,714	16,812,897	23%
State Sources	14,323,870	13,157,055	-8%
Federal Sources	2,767,907	4,922,443	78%
Other	1,164,881	1,022,639	-12%
Subtotal - Revenues by Type	65,713,200	71,439,018	9%
SSF Revenue passed thru to Districts	12,868,000	10,829,200	-16%
Interfund Revenues for Debt Service	3,425,269	3,541,518	3%
Interfund Revenues for Workers Comp	911,406	989,980	9%
Total Revenues - Budgetary Funds	82,917,875	86,799,716	5%

## Budget Overview

### Expenditures – All Funds

As with most all government agencies, our most significant expenditures are our people. Personnel costs make up 75% of our total expenditures for the District.



### Multnomah Education Service District 2020-21 Estimated Expenditures and 2021-22 Adopted Budget

Expenditure by Category:	Estimated 2020-2021	Adopted 2021-2022	Change
Personnel Costs	\$50,099,935	\$55,536,343	11%
Supplies and Services	13,593,524	13,846,010	2%
Capital Outlay	625,965	291,411	-53%
Debt Service	3,384,770	3,551,518	5%
Grant Indirect	986,114	1,005,000	2%
Subtotal - Expenditures by Category	68,690,308	74,230,282	8.1%
Transit Payments	12,868,000	10,829,200	-16%
Interfund Payment for Debt Service	3,425,269	3,541,518	3%
Interfund Payment for Workers Comp	911,406	989,980	9%
Total Expenditures - Budgetary Funds	85,894,983	89,590,980	4%

## **Profile of the District**

### *Mission Statement:*

*We support all students to achieve excellence.*

### **General Background**

Education Service Districts (ESDs) originated in Oregon's first laws establishing a general system of common schools. The Multnomah ESD evolved from the county school superintendent's office, first established in 1854. Responsibilities of that office were transferred from county government to an independent district in 1957. The state legislature formally established the ESD in 1963. In 1978, the name of the district was changed from Intermediate Education District to Multnomah Education Service District.

Throughout the history of Oregon's regional services system, local governance and state statutes concerning the mission of ESDs has remained somewhat constant: "Education Service Districts assist school districts and the State of Oregon achieving Oregon's education goals by providing excellent and equitable educational opportunities for all Oregon public school students." Today, each ESD provides regional services to its component school districts, primarily in areas that the school districts alone would not be able to adequately and equitably provide. Currently there are 19 ESDs in Oregon serving 36 counties.

Local district programs and services are provided by two means. Non-resolution programs are funded via grants or fee for service contracts. Resolution programs are those that, through a resolution, are authorized by at least two-thirds of the school boards representing a majority of total county students. Resolution programs are funded from property taxes and state school fund revenue. The state allocates support by granting ESDs a percentage of the total amount available for K-12 school funding, with each ESD receiving a fixed share of that total based on the ADMw of its component school districts.

Senate Bill 250, adopted in the 2011 Legislative Session, substantially changed how ESDs operate. The bill allows component school districts in specific Education Service Districts, including MESD, to opt out of ESD services and provides for school districts to receive funding for ESD services directly from the state. For 2021-22, none of the MESD's local districts chose to opt out.

### **District Structure**

Multnomah ESD is governed by an elected seven-member board consisting of five directors representing specific geographic zones in Multnomah County and two at-large. The Board of Directors establishes and oversees policies, employs staff and dedicates resources. It is the chief governing body and is exclusively responsible for its public policies and accountable for fiscal oversight. Board members serve four-year terms without compensation and can be re-elected. The chief administrative officer of the District is the superintendent who is appointed by the Board.

### Multnomah Education Service District Board of Directors

<u>Position</u>	<u>Board Member</u>	<u>Represented Zone</u>	<u>Term Ends</u>
One	Susie Jones	East Multnomah County	6/30/2021
Two	Helen Ying	At Large	6/30/2021
Three	Mary Botkin,	Central Portland	6/30/2021
Four	Jessica Arzate, Vice-Chair	Mid-Multnomah County	6/30/2021
Five	Denyse Peterson	N/NE Portland	6/30/2023
Six	Kristin Cornuelle, Chair	At Large	6/30/2023
Seven	Katrina Doughty	SE/SW Portland	6/30/2023

### Administration

Samuel Breyer*	Superintendent
Sascha Perrins	Assistant Superintendent
Sean Woodard	Director, Human Resource Services
Laura Conroy	Director, Strategic Engagement

*\*Note: Dr. Paul Coakley is Superintendent effective July 1, 2021*

### ***Geography and Population***

The Multnomah ESD is the second-largest education service district in Oregon. The eight school districts (referred to as “component districts”) in MESD's region are diverse and include inner city, suburban and rural schools.

### MESD Component Districts



MESD Eight Component Districts					
District	Total Schools	Total Enrollment	District	Total Schools	Total Enrollment
Centennial	10	5,710	Parkrose	6	2,977
Corbett	1	1,083	Portland	107	46,924
David Douglas	15	9,209	Reynolds	19	10,443
Gresham-Barlow	22	11,694	Riverdale	2	601

Source: ODE Fall Membership Report 2020/21, <https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

Within these districts are 182 schools with more than 88,000 students over a geographic area that stretches from Portland's west hills to the foothills of the Cascades, and from the Columbia River on the north to the Clackamas County line on the south. An estimated population of 824,000 live within the Multnomah ESD boundary which includes Multnomah County and extends into Clackamas and Washington counties along school district boundaries.

### ***Services Provided (Local Service Plan)***

Every Oregon ESD, working with their component school districts, must annually develop a Local Service Plan which determines how the State School Funds (SSF) will be used. Ninety percent of the SSF revenue received by an ESD is subject to this process. The Local Service Plan determines programs and services that the ESD will offer its component districts for the following fiscal year. In accordance with Oregon Revised Statute 334.177, the remaining ten percent of the SSF revenue is used for the general operating costs of the ESD.

The Local Service Plan must include services from at least the following categories: special education, technology, and school improvement and administrative support. The plan must also include any "entrepreneurial services" that the ESD intends to offer to any entity that is not a component school district either outside of the ESD boundary or inside the ESD boundary.

Under the Resolution Process, at least two-thirds of the school districts in an ESD, representing more than one-half of the student population, must approve the Local Service Plan.

MESD provides the following services to its component school districts:

**Student Services - Special Education** provides services to the component districts as well as to districts outside of Multnomah County. Special education partners with community organizations and the component districts to ensure that every child with a disability is provided the best educational opportunities available.

**Student Services - School Health** provides and coordinates specialized services that support the educational experience for students enrolled in our component districts as well as some Clackamas County districts. The department works to ensure that all areas of health are supported for our students' physical, emotional and mental well-being. Together a connection is formed between health and education.

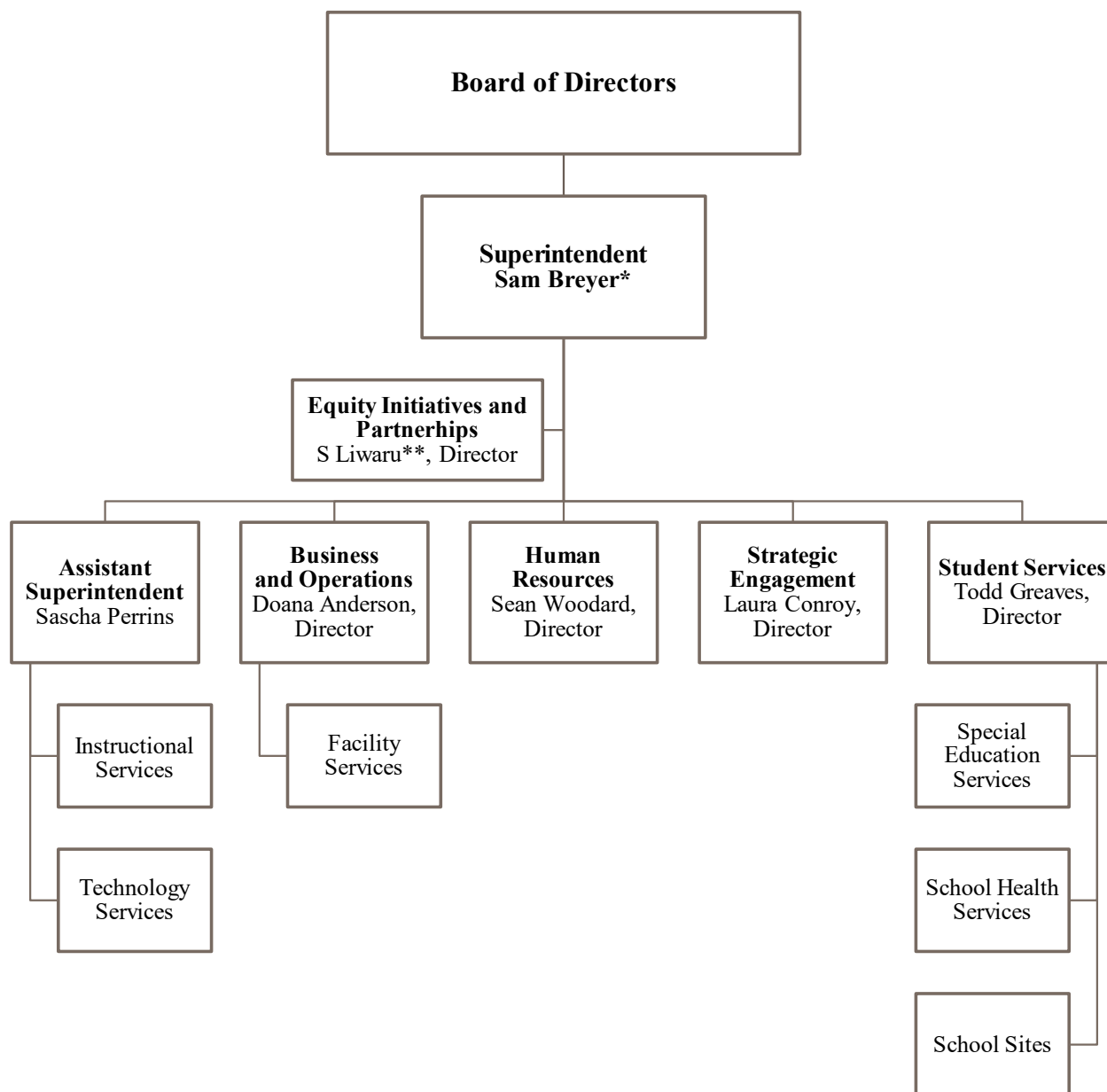
**Instructional Services** provides instruction for students enrolled in regional programs, instructional support for schools, and professional development for educators on a variety of topics. These programs offer a variety of enrichment and enhancement opportunities which complement instruction within the component districts as well as to several districts outside of Multnomah County. Students in the District's educational programs receive comprehensive educational support, social services, career training, college assistance, environmental education, and specialized education services. These programs emphasize compassion for others, nonviolent ways of settling disputes, resiliency to handle life's challenges, and preparation for college, work, parenthood and civic responsibility.

**Technology Services** provides services both to the component districts through resolution and contracted services as well as internally to the District. The goal of Technology Services is to deliver administrative

computer technology and support designed to increase the component district's efficiency and improve internal and external communications. The services fall into four categories: Student Information Services, Business Systems Support, Network Services, and Internal Agency Support.

**Administrative and Support Services** provides services for component school districts, including but not limited to services designed to consolidate component school district business functions, liaison services between the Department of Education and component school districts, registration of children being taught by private teachers, parents or legal guardians pursuant to ORS 339.035, and substitute teacher registration and administration. Other support services include home school registration and courier services.



**Multnomah Education Service District****Organization Chart****June 15, 2021**

*\*Note: Dr. Paul Coakley is Superintendent effective July 1, 2021*

*\*\*Note: The Equity Director position is vacant beginning July 1, 2021*

## Financial Structure

The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by the Oregon Local Budget Law. The District uses the following fund types:

### Budgetary Funds:

**General Fund** - accounts for the general operating costs of the District and provides support services to other funds. For accounting purposes, the District appropriates expenditures in three funds: the *Operating Fund (6)*, the *Risk Management and Reserve Fund (7)*, and the *Facilities and Equipment Reserve Fund (4)*.

**Special Revenue Funds** – these funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The MESD has two special revenue funds: the *Resolution Services Fund (1)* and the *Contracted Services Fund (2)*.

**Debt Service Fund (3)** - accounts for the payment and interest on the Limited Tax Pension Obligation (PERS) bonds.

### Non-Governmental Fund:

**Fiduciary Fund** – serves as a pass-through for assets held in trustee capacity for others and not used to support the District's own programs. The *Agency Pass-Through Fund (5)* is used for E-Rate revenue which is recorded as a liability and passed on to component Districts. The MESD is not required to budget resources and expenditures for this fund under Oregon Administrative Rule 150-294.388 (1)-(A), section 3.

More information about the specific funds can be found in the Fund Financial Summaries and the Glossary.

## **Budget Process**

The District is required by the State of Oregon to adopt an annual budget for all funds subject to the requirements of Local Budget Law as outlined in the 2011 Oregon Revised Statutes 297.405 to 297.555 and 297.990. The budget for each individual fund is a plan for the financial operations to be conducted during the coming fiscal year and is adopted annually, prior to July 1, by the Board after certification by the Multnomah County Tax Supervising and Conservation Commission (TSCC). The budget also provides the authority to levy property taxes. After adoption, the budget may be amended through procedures specified in State statute and Board policy.

For each fund, the expenditures are appropriated by the following major functions:

- Instruction
- Enterprise & Community Services
- Debt Service
- Fund Transfers
- Support Services
- Facilities Acquisitions & Construction
- Other Uses (Transit Payments)
- Contingencies

Appropriations may not legally be over-expended, except in the case of grant receipts which could not be reasonably estimated at the time the budget was adopted. Department directors may realign appropriation within a major function; however, transfers between major functions, even within the same fund, require Board approval. Appropriations lapse at the end of each fiscal year.

## **Budget Committee**

The Budget Committee consists of the seven members of the MESD Board, along with an equal number of representatives, plus one, who are appointed by the MESD Board from among applicant members of component district boards or designees of component district boards. To be eligible for appointment, the appointive member must 1) live and be registered to vote in the district, and 2) not be an officer, agent or employee of the ESD. Members are appointed for three-year terms and may be reappointed for as many consecutive terms as deemed appropriate.

The Superintendent is designated as budget officer and they or their designee prepares the budget document and submits it to the Budget Committee for approval before presentation to the Board and the TSCC. Activities for all funds are included in the annual appropriated budget.

The District begins its budgeting process by appointing Budget Committee members. Beginning in January, budget recommendations are developed by management and presented to the Budget Committee as the Proposed Budget in the spring. The Budget Committee meets, evaluates and approves the budget document at least 30 days prior to the scheduled TSCC public hearing. Public notices of the budget hearing are generally published in April, and the hearing is held in May. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30.

**Multnomah Education Service District  
Current Budget Committee**

<b>Budget Committee Member</b>	<b>Representing</b>	<b>Term Expires</b>
Jessica Arzate	MESD Board Member	June 30, 2021
Mary Botkin	MESD Board Member	June 30, 2021
Kirstin 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
Claudia Andrews	Centennial School District	June 30, 2023
Unfilled	Corbett School District	June 30, 2021
Frieda Christopher	David Douglas School District	June 30, 2021
Amanda Orozco-Beach	Gresham-Barlow School District	June 30, 2023
Joshua Singleton	Parkrose School District	June 30, 2023
Nolberto Delgadillo	Portland Public School District	June 30, 2023
Steven Gallagher	Reynolds School District	June 30, 2021
Carrie Banks	Riverdale School District	June 30, 2023

**2021-2022 Budget Calendar**

January to March	MESD management develops proposed budget MESD Board appoints Budget Committee members
April 6, 2021	Budget Committee orientation
April 13, 2021	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
<del>April 21 &amp; 27, 2021</del>	<del>Budget Committee work sessions, if needed</del>
May 18, 2021	TSCC public hearing and budget certification (ORS 294.430)
June 15, 2021	MESD Board adopts budget and certifies tax levy (ORS 294.435)

**Supplemental Adjustments**

Unexpected additional resources or reductions may be added to the budget through the use of a supplemental budget and appropriation resolution. Adjustments less than 10% of the fund's original budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10% of the fund's original budget requires hearings before the public, public notices and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board.

## Consolidated Schedules

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

- The Fund Summary displays all the resources and requirements of the agency. Expenditures are shown in two additional perspectives: by category and by department.
- The Fund Detail expands on the sections of the previous Fund Summary report. Resources are shown by source code and requirements are shown by function. Expenditures are shown at the object level.

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

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

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Adopted Budget**  
**Combining Fund Summary - Budgetary Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Debt Service</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management Reserve</b>	<b>Total Funds</b>
<b>RESOURCES</b>							
<b>Revenues</b>							
Local Sources	\$ 37,423,035	\$ 17,263,248	\$ 1,353,945	\$ 3,551,518	\$ 37,200	\$ 989,980	\$ 60,618,926
Intermediate Sources	-	103,108	-	-	-	-	103,108
State Sources	11,572,884	10,587,355	-	-	-	-	22,160,239
Federal Sources	22,940	4,899,503	-	-	-	-	4,922,443
Total Revenues	49,018,859	32,853,214	1,353,945	3,551,518	37,200	989,980	87,804,716
<b>Interfund Transfers</b>	-	-	4,635,318	-	420,850	-	5,056,168
<b>Beginning Fund Balance</b>	7,030,000	1,210,000	4,220,000	-	1,655,000	1,100,000	15,215,000
<b>TOTAL RESOURCES</b>	<u>56,048,859</u>	<u>34,063,214</u>	<u>10,209,263</u>	<u>3,551,518</u>	<u>2,113,050</u>	<u>2,089,980</u>	<u>108,075,884</u>

**REQUIREMENTS**

**Expenditures by Activity**

Instruction	10,053,191	15,112,539	-	-	-	-	25,165,730
Support Services	23,440,833	16,909,185	6,341,732	-	896,019	1,012,777	48,600,546
Enterprise & Community Svcs.	637,813	801,173	-	-	-	-	1,438,986
Facilities Acquisition & Constr.	-	-	-	-	5,000	-	5,000
Other Uses - Transits	10,829,200	-	-	-	-	-	10,829,200
Debt Service	-	-	-	3,551,518	-	-	3,551,518
Total Expenditures	44,961,037	32,822,897	6,341,732	3,551,518	901,019	1,012,777	89,590,980
<b>Interfund Transfers</b>	4,780,318	-	275,850	-	-	-	5,056,168
<b>Contingencies</b>	6,307,504	1,240,317	341,681	-	712,031	502,203	9,103,736
Total Appropriation	56,048,859	34,063,214	6,959,263	3,551,518	1,613,050	1,514,980	103,750,884
Ending Fund Balance	-	-	3,250,000	-	500,000	575,000	4,325,000
<b>TOTAL REQUIREMENTS</b>	<u>\$ 56,048,859</u>	<u>\$ 34,063,214</u>	<u>\$ 10,209,263</u>	<u>\$ 3,551,518</u>	<u>\$ 2,113,050</u>	<u>\$ 2,089,980</u>	<u>\$ 108,075,884</u>

**EXPENDITURES PERSPECTIVES**

**By Category**

Salaries	\$ 17,838,421	\$ 15,148,184	\$ 3,543,940	\$ -	\$ -	\$ 120,300	\$ 36,650,845
Associated Payroll Costs	11,671,706	9,601,845	2,077,220	-	-	66,225	23,416,996
Purchased Services	3,828,863	4,619,742	315,375	-	331,019	15,000	9,109,999
Supplies and Materials	756,035	2,249,571	289,482	-	470,000	26,905	3,791,993
Capital Outlay	13,402	178,009	-	-	100,000	-	291,411
Other Objects	23,410	1,025,546	115,715	3,551,518	-	784,347	5,500,536
Transits to Districts	10,829,200	-	-	-	-	-	10,829,200
Total Expenditures	<u>44,961,037</u>	<u>32,822,897</u>	<u>6,341,732</u>	<u>3,551,518</u>	<u>901,019</u>	<u>1,012,777</u>	<u>89,590,980</u>

**By Department**

Administration	108,145	139,500	1,630,057	-	-	-	1,877,702
Facilities Services	20,955	81,750	772,444	-	295,550	-	1,170,699
Business Services	170,943	-	1,173,752	-	-	1,002,080	2,346,775
Human Resources	13,000	-	1,184,284	-	-	10,697	1,207,981
Technology Services	4,797,583	1,196,401	1,178,700	-	605,469	-	7,778,153
Special Education Services	12,040,183	11,914,254	241,381	-	-	-	24,195,818
School Health Services	11,109,371	3,724,121	-	-	-	-	14,833,492
Instructional Services	5,871,657	15,766,871	161,114	-	-	-	21,799,642
Debt Services	-	-	-	3,551,518	-	-	3,551,518
Transits to Districts	10,829,200	-	-	-	-	-	10,829,200
Total Expenditures	<u>\$ 44,961,037</u>	<u>\$ 32,822,897</u>	<u>\$ 6,341,732</u>	<u>\$ 3,551,518</u>	<u>\$ 901,019</u>	<u>\$ 1,012,777</u>	<u>\$ 89,590,980</u>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Adopted Budget**  
**Combining Fund Detail - Budgetary Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Debt Service</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management Reserve</b>	<b>Total Funds</b>
<b>RESOURCES</b>							
<b>Revenues</b>							
<b>Local Sources</b>							
1110 Ad Valorem Taxes	\$ 37,340,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,340,000
1190 Penalties & Interest on Taxes	10,000	-	-	-	-	-	10,000
1500 Earnings on Investments	-	-	125,000	10,000	-	-	135,000
1600 Food Service	-	8,820	-	-	-	-	8,820
1800 Community Service Activities	-	5,600	-	-	-	-	5,600
1910 Rentals	-	-	23,940	-	-	-	23,940
1920 Private Contribution/Donations	-	152,574	-	-	12,200	-	164,774
1940 Services to Local Ed Agencies	17,500	16,749,892	22,005	-	-	-	16,789,397
1970 Services Provided Other Funds	-	-	-	3,541,518	-	989,980	4,531,498
1980 Fees Charged to Grants	-	-	1,005,000	-	-	-	1,005,000
1985 Fees-Non-Component Districts	-	-	160,000	-	-	-	160,000
1990 Miscellaneous	55,535	346,362	18,000	-	25,000	-	444,897
Subtotal	37,423,035	17,263,248	1,353,945	3,551,518	37,200	989,980	60,618,926
<b>Intermediate Sources</b>							
2200 Restricted Revenue	-	103,108	-	-	-	-	103,108
Subtotal	-	103,108	-	-	-	-	103,108
<b>State Sources</b>							
3101 SSF- General Support	9,003,184	-	-	-	-	-	9,003,184
3299 Other Restricted Grants Aid	2,569,700	10,587,355	-	-	-	-	13,157,055
Subtotal	11,572,884	10,587,355	-	-	-	-	22,160,239
<b>Federal Sources</b>							
4300 Fed Restricted Revenue	-	318,239	-	-	-	-	318,239
4500 Federal Restrict Rev Thru State	22,940	4,581,264	-	-	-	-	4,604,204
Subtotal	22,940	4,899,503	-	-	-	-	4,922,443
<b>Total Revenues</b>	<b>49,018,859</b>	<b>32,853,214</b>	<b>1,353,945</b>	<b>3,551,518</b>	<b>37,200</b>	<b>989,980</b>	<b>87,804,716</b>
<b>Other Sources</b>							
5200 Interfund Transfers	-	-	4,635,318	-	420,850	-	5,056,168
5400 Beginning Fund Balance	7,030,000	1,210,000	4,220,000	-	1,655,000	1,100,000	15,215,000
<b>Total Other Sources</b>	<b>7,030,000</b>	<b>1,210,000</b>	<b>8,855,318</b>	<b>-</b>	<b>2,075,850</b>	<b>1,100,000</b>	<b>20,271,168</b>
<b>TOTAL RESOURCES</b>	<b>56,048,859</b>	<b>34,063,214</b>	<b>10,209,263</b>	<b>3,551,518</b>	<b>2,113,050</b>	<b>2,089,980</b>	<b>108,075,884</b>

**REQUIREMENTS**

**Expenditures**

**Instruction**

**1100 Regular Instruction**

1111 Primary, K-3	-	187,797	-	-	-	-	187,797
1121 Middle/Junior High Programs	850,660	922,870	-	-	-	-	1,773,530
1132 High School Extracurricular	-	162,358	-	-	-	-	162,358

**1200 Special Programs**

1220 Restrictive Prgms- Disabilities	7,663,334	10,324,356	-	-	-	-	17,987,690
1250 Less Restrictive Programs	202,525	35,693	-	-	-	-	238,218
1260 Treatment & Habilitation	-	12,250	-	-	-	-	12,250
1280 Alternative Education	896,557	171,337	-	-	-	-	1,067,894
1292 Teen Parent Program	47,959	39,980	-	-	-	-	87,939
1293 Migrant Education	-	873,386	-	-	-	-	873,386
1294 Youth Correction	392,156	2,328,012	-	-	-	-	2,720,168

**1400 Summer School Programs**

Subtotal	10,053,191	15,112,539	-	-	-	-	25,165,730
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**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Adopted Budget**  
**Combining Fund Detail - Budgetary Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Debt Service</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management Reserve</b>	<b>Total Funds</b>
<b>Support Services</b>							
<b>2100 Support Services</b>							
2110 Attendance Services	708,865	641,248	-	-	-	-	1,350,113
2120 Guidance Services	-	1,225,084	-	-	-	-	1,225,084
2130 Health Services	11,588,772	4,214,102	-	-	-	-	15,802,874
2140 Psychological Services	319,326	435,675	-	-	-	-	755,001
2150 Speech Pathology & Audiology	783,665	429,487	-	-	-	-	1,213,152
2160 Other Student Treatment	736,501	449,499	-	-	-	-	1,186,000
2190 Director Student Services	906,356	872,455	254,933	-	-	-	2,033,744
<b>2200 Instructional Staff Support</b>							
2210 Improvement of Instruction	325,248	1,360,004	87,443	-	-	-	1,772,695
2230 Assessment & Testing	-	3,297	-	-	-	-	3,297
2240 Instructional Staff Dvlpmnt	-	1,612,189	-	-	-	-	1,612,189
<b>2300 General Administration</b>							
2310 Board of Education	-	-	180,740	-	-	-	180,740
2320 Executive Administration	145,665	-	794,713	-	-	-	940,378
<b>2400 School Administration</b>							
2410 Office of the Principal	1,376,376	961,656	-	-	-	-	2,338,032
2490 Other Administrative Support	876,259	715,802	-	-	-	-	1,592,061
<b>2500 Business Services Support</b>							
2510 Direction of Business	-	-	327,258	-	-	-	327,258
2520 Fiscal Services	170,943	-	894,613	-	-	-	1,065,556
2540 Plant Operations & Maint.	628,839	1,431,051	696,001	-	290,550	-	3,046,441
2550 Student Transportation	40,000	40,000	10,000	-	-	-	90,000
2570 Internal Services	20,955	-	66,443	-	-	1,002,080	1,089,478
<b>2600 Central Support</b>							
2610 Central Support	-	-	4,000	-	-	-	4,000
2620 Plan/Develop/Evaluate	-	1,181,735	-	-	-	-	1,181,735
2630 Information Services	2,480	12,500	412,501	-	-	-	427,481
2640 Staff Services	96,885	127,000	1,210,313	-	-	10,697	1,444,895
2660 Technology Services	4,713,698	1,196,401	1,153,671	-	605,469	-	7,669,239
2690 Other Support Systems	-	-	249,103	-	-	-	249,103
Subtotal	23,440,833	16,909,185	6,341,732	-	896,019	1,012,777	48,600,546
<b>Enterprise and Community Svcs.</b>							
3100 Food Services	637,813	779,749	-	-	-	-	1,417,562
3300 Community Services	-	21,424	-	-	-	-	21,424
Subtotal	637,813	801,173	-	-	-	-	1,438,986
<b>Facilities Acquisition and Constr.</b>							
4150 Building Acquisition Constr.	-	-	-	-	5,000	-	5,000
Subtotal	-	-	-	-	5,000	-	5,000
<b>Other Uses</b>							
5100 Debt Service	-	-	-	3,551,518	-	-	3,551,518
5300 ESD Appropriation	10,829,200	-	-	-	-	-	10,829,200
Subtotal	10,829,200	-	-	3,551,518	-	-	14,380,718
Total Expenditures	44,961,037	32,822,897	6,341,732	3,551,518	901,019	1,012,777	89,590,980
5200 Fund Transfer	4,780,318	-	275,850	-	-	-	5,056,168
6000 Contingencies	6,307,504	1,240,317	341,681	-	712,031	502,203	9,103,736
<b>Total Appropriation</b>	56,048,859	34,063,214	6,959,263	3,551,518	1,613,050	1,514,980	103,750,884
<b>Ending Fund Balance</b>	-	-	3,250,000	-	500,000	575,000	4,325,000
<b>TOTAL REQUIREMENTS</b>	56,048,859	34,063,214	10,209,263	3,551,518	2,113,050	2,089,980	108,075,884



**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Adopted Budget**  
**Combining Fund Detail - Budgetary Funds**

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management Reserve	Total Funds
<b>EXPENDITURES BY OBJECT</b>							
<b>Salaries</b>							
0111 Licensed Salaries	6,758,676	5,886,513	295,509	-	-	-	12,940,698
0112 Classified Salaries	7,502,791	6,014,099	2,222,469	-	-	-	15,739,359
0113 Administrators	991,495	1,237,581	2,110,973	-	-	-	4,340,049
0114 Managerial-Classified	469,349	495,406	394,761	-	-	111,097	1,470,613
0121 Licensed Substitutes	6,000	182,425	500	-	-	3,500	192,425
0122 Classified Substitutes	42,854	16,800	3,000	-	-	3,500	66,154
0123 Licensed-Temporary	75,450	128,167	88,437	-	-	-	292,054
0124 Classified-Temporary	488,884	510,123	30,474	-	-	-	1,029,481
013* Additional Salary	255,550	237,432	84,827	-	-	2,203	580,012
019* Allocated Salaries	1,247,372	439,638	(1,687,010)	-	-	-	-
Subtotal	17,838,421	15,148,184	3,543,940	-	-	120,300	36,650,845
<b>Associated Payroll Costs</b>							
0210 Public Employee Retire	4,573,486	4,045,027	1,467,381	-	-	35,655	10,121,549
0220 Social Security Administration	1,249,712	1,107,469	388,566	-	-	9,035	2,754,782
0230 Other Payroll Costs	586,954	528,199	204,862	-	-	4,150	1,324,165
0240 Contractual Employee Benefits	4,499,409	3,604,949	1,094,757	-	-	17,385	9,216,500
029* Allocated Assoc. Payroll Costs	762,145	316,201	(1,078,346)	-	-	-	-
Subtotal	11,671,706	9,601,845	2,077,220	-	-	66,225	23,416,996
<b>Purchased Services</b>							
0310 Instruction- Professional/Tech	228,472	489,283	10,000	-	-	-	727,755
0320 Property Services	847,693	1,692,945	(46,328)	-	331,019	-	2,825,329
0330 Student Transportation	48,500	87,500	-	-	-	-	136,000
0340 Travel	97,089	217,002	93,060	-	-	2,000	409,151
0350 Communication	2,054,304	89,326	75,930	-	-	13,000	2,232,560
0380 Non-Instructional Prof/Tech	532,233	2,041,573	147,680	-	-	-	2,721,486
0390 Other Services and Adj.	(65,139)	608	40,668	-	-	-	(23,863)
0391 CTA Service Adjustments	80,076	-	1,505	-	-	-	81,581
0392 Allocated Purchased Services	5,635	1,505	(7,140)	-	-	-	-
Subtotal	3,828,863	4,619,742	315,375	-	331,019	15,000	9,109,999
<b>Supplies and Materials</b>							
0410 Supplies & Materials	182,589	868,572	162,886	-	-	26,905	1,240,952
0420 Textbooks	9,000	11,200	-	-	-	-	20,200
0430 Library Books	12,500	13,000	-	-	-	-	25,500
0440 Periodicals	2,400	4,000	-	-	-	-	6,400
0450 Food	317,500	447,500	-	-	-	-	765,000
0460 Non-Consumable	19,750	182,718	3,500	-	40,000	-	245,968
0470 Non-Capital Computer Software	94,577	162,257	132,064	-	-	-	388,898
0480 Non-Capital Comp Hardware	88,811	553,664	26,600	-	430,000	-	1,099,075
0492 Allocated Supplies & Materials	28,908	6,660	(35,568)	-	-	-	-
Subtotal	756,035	2,249,571	289,482	-	470,000	26,905	3,791,993
<b>Capital Outlay</b>							
0540 Equipment	-	178,009	-	-	-	-	178,009
0550 Technology	13,402	-	-	-	100,000	-	113,402
Subtotal	13,402	178,009	-	-	100,000	-	291,411
<b>Other Objects</b>							
0610 Redemption of Principal	-	-	-	2,375,000	-	-	2,375,000
0621 Regular Interest	-	-	-	1,176,518	-	-	1,176,518
0640 Dues & Fees	23,410	20,546	115,715	-	-	1,000	160,671
0650 Insurance & Judgements	-	-	-	-	-	783,347	783,347
0690 Indirect Charges	-	1,005,000	-	-	-	-	1,005,000
0720 Transits to Districts	10,829,200	-	-	-	-	-	10,829,200
Subtotal	10,852,610	1,025,546	115,715	3,551,518	-	784,347	16,329,736
<b>Total Expenditures</b>	<b>\$ 44,961,037</b>	<b>\$ 32,822,897</b>	<b>\$ 6,341,732</b>	<b>\$ 3,551,518</b>	<b>\$ 901,019</b>	<b>\$ 1,012,777</b>	<b>\$ 89,590,980</b>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Adopted Budget**  
**Interfund Transfers**

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
<b>Resolution Services</b> This amount is being set aside to fund the future replacement of computer hardware necessary to service the needs of the component districts	<b>Facilities &amp; Equipment Reserve</b>	\$ 145,000
<b>Resolution Services</b> In accordance with the Oregon Revised Statute 334.177, a maximum of 10% of local revenues received (Property Taxes and State School Fund Grant) are transferred to the Operating Fund to pay for operating costs incurred by the agency in support of services provided through the Resolution Services Fund.	<b>Operating</b>	4,635,318
<b>Operating</b> This amount funds current and future repairs, replacement, and improvements of the agency's facilities and equipment.	<b>Facilities &amp; Equipment Reserve</b>	275,850
	<b>Total Interfund Transfers</b>	<u><u>\$ 5,056,168</u></u>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Adopted Budget**  
**Combining FTE Summary - All Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management Reserve</b>	<b>Total Funds</b>
<b>BY ACTIVITY</b>						
<b>Instruction</b>						
<b>1200 Special Programs</b>						
1220 Restrictive Prgms- Disabilities	113.30	129.01	-	-	-	242.31
1250 Less Restrictive Programs	2.55	0.45	-	-	-	3.00
1280 Alternative Education	9.35	1.65	-	-	-	11.00
1292 Teen Parent Program	0.85	0.65	-	-	-	1.50
1293 Migrant Education	-	6.98	-	-	-	6.98
1294 Youth Correction	3.27	17.51	-	-	-	20.78
Subtotal	129.32	156.25	-	-	-	285.57
<b>Support Services</b>						
<b>2100 Support Services</b>						
2110 Attendance Services	8.84	7.48	-	-	-	16.32
2120 Guidance Services	-	12.43	-	-	-	12.43
2130 Health Services	115.19	36.37	15.63	-	-	167.19
2140 Psychological Services	2.80	4.10	-	-	-	6.90
2150 Speech Pathology & Audiology	7.40	3.39	-	-	-	10.79
2160 Other Student Treatment	6.08	4.21	-	-	-	10.29
2190 Director Student Services	6.83	7.13	1.20	-	-	15.16
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	2.00	1.70	0.52	-	-	4.22
<b>2300 General Administration</b>						
2320 Executive Administration	1.00	-	3.00	-	-	4.00
<b>2400 School Administration</b>						
2410 Office of the Principal	11.21	8.53	-	-	-	19.74
2490 Other Administrative Support	7.22	6.17	-	-	-	13.39
<b>2500 Business Services Support</b>						
2510 Direction of Business	-	-	2.00	-	-	2.00
2520 Fiscal Services	1.00	-	7.43	-	-	8.43
2540 Plant Operations & Maint.	-	-	13.50	-	-	13.50
2570 Internal Services	0.47	-	0.50	-	1.00	1.97
<b>2600 Central Support</b>						
2620 Plan/Develop/Evaluate	-	6.70	-	-	-	6.70
2630 Information Services	-	-	2.97	-	-	2.97
2640 Staff Services	-	1.00	8.50	-	-	9.50
2660 Technology Services	17.33	4.58	7.04	-	-	28.95
2690 Other Support Systems	-	-	1.00	-	-	1.00
Subtotal	187.37	103.79	63.29	-	1.00	355.45
<b>GRAND TOTAL</b>	<b>316.69</b>	<b>260.04</b>	<b>63.29</b>	<b>-</b>	<b>1.00</b>	<b>641.02</b>

<b>BY DEPARTMENT</b>						
100 Administration	1.00	1.00	6.97	-	-	8.97
150 Facilities Services	0.47	-	14.00	-	-	14.47
200 Business Services	1.00	-	9.00	-	1.00	11.00
400 Human Resources	-	-	8.50	-	-	8.50
600 Technology Services	17.33	4.58	7.04	-	-	28.95
700 Special Education Services	147.68	132.91	1.00	-	-	281.59
800 School Health Services	114.69	33.98	15.63	-	-	164.30
900 Instructional Services	34.52	87.57	1.15	-	-	123.24
<b>GRAND TOTAL</b>	<b>316.69</b>	<b>260.04</b>	<b>63.29</b>	<b>-</b>	<b>1.00</b>	<b>641.02</b>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Adopted Budget**  
**Combining Positions Summary - All Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management Reserve</b>	<b>Total Funds</b>
<b>BY ACTIVITY</b>						
<b>Instruction</b>						
<b>1200 Special Programs</b>						
1220 Restrictive Prgms- Disabilities	125.90	142.30	-	-	-	268.20
1250 Less Restrictive Programs	2.55	0.45	-	-	-	3.00
1280 Alternative Education	9.35	1.65	-	-	-	11.00
1292 Teen Parent Program	0.85	0.65	-	-	-	1.50
1293 Migrant Education	-	8.00	-	-	-	8.00
1294 Youth Correction	3.39	19.73	-	-	-	23.12
Subtotal	142.04	172.78	-	-	-	314.82
<b>Support Services</b>						
<b>2100 Support Services</b>						
2110 Attendance Services	8.84	7.73	-	-	-	16.57
2120 Guidance Services	-	13.54	-	-	-	13.54
2130 Health Services	140.31	43.44	16.12	-	-	199.87
2140 Psychological Services	3.30	4.60	-	-	-	7.90
2150 Speech Pathology & Audiology	9.20	3.50	-	-	-	12.70
2160 Other Student Treatment	6.77	4.83	-	-	-	11.60
2190 Director Student Services	7.15	7.32	1.20	-	-	15.67
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	2.00	1.70	0.52	-	-	4.22
<b>2300 General Administration</b>						
2320 Executive Administration	1.00	-	3.00	-	-	4.00
<b>2400 School Administration</b>						
2410 Office of the Principal	11.71	8.64	-	-	-	20.35
2490 Other Administrative Support	7.92	6.87	-	-	-	14.79
<b>2500 Business Services Support</b>						
2510 Direction of Business	-	-	2.00	-	-	2.00
2520 Fiscal Services	1.00	-	7.43	-	-	8.43
2540 Plant Operations & Maint.	-	-	13.50	-	-	13.50
2570 Internal Services	1.00	-	0.50	-	1.00	2.50
<b>2600 Central Support</b>						
2620 Plan/Develop/Evaluate	-	6.70	-	-	-	6.70
2630 Information Services	-	-	3.14	-	-	3.14
2640 Staff Services	-	1.00	8.50	-	-	9.50
2660 Technology Services	17.33	4.78	7.09	-	-	29.20
2690 Other Support Systems	-	-	1.00	-	-	1.00
Subtotal	217.53	114.65	64.00	-	1.00	397.18
<b>GRAND TOTAL</b>	<b>359.57</b>	<b>287.43</b>	<b>64.00</b>	<b>-</b>	<b>1.00</b>	<b>712.00</b>

<b>BY DEPARTMENT</b>						
100 Administration	1.00	1.00	7.14	-	-	9.14
150 Facilities Services	1.00	-	14.00	-	-	15.00
200 Business Services	1.00	-	9.00	-	1.00	11.00
400 Human Resources	-	-	8.50	-	-	8.50
600 Technology Services	17.33	4.78	7.09	-	-	29.20
700 Special Education Services	162.87	145.93	1.00	-	-	309.80
800 School Health Services	140.61	40.34	16.12	-	-	197.07
900 Instructional Services	35.76	95.38	1.15	-	-	132.29
<b>GRAND TOTAL</b>	<b>359.57</b>	<b>287.43</b>	<b>64.00</b>	<b>-</b>	<b>1.00</b>	<b>712.00</b>

## **Fund Financial Summaries**

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the 2021-2022 proposed budget, the 2021-2022 approved budget and the 2021-2022 adopted budget. The 2021-22 adopted budget column ties to the total column in the Combining Fund Summary report. The next statements show full time equivalent and actual positions for the same years and budget versions.

Following these combined statements are a series of reports showing each fund separately, but showing the same columns as the combined summary for comparative purposes. Each of these statements first summarizes both resources and requirements and then details expenditures at the object level. Fund descriptions can be found in the glossary at the end of the document.

**Multnomah Education Service District  
2021 - 2022 Fiscal Year Annual Budget  
All Budgetary Funds Combined**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1110 Ad Valorem Taxes	\$ 34,230,064	\$ 34,726,939	\$ 36,535,000	\$ 37,340,000	\$ 37,340,000	\$ 37,340,000
1190 Penalties & Interest on Taxes	36,184	44,053	11,000	10,000	10,000	10,000
1500 Earnings on Investments	385,778	385,234	169,070	135,000	135,000	135,000
1600 Food Service	1,337	-	8,820	8,820	8,820	8,820
1800 Community Service Activities	11,160	6,424	9,300	5,600	5,600	5,600
1910 Rentals	23,940	23,940	23,940	23,940	23,940	23,940
1920 Private Contribution/Donations	57,817	54,172	99,499	152,574	152,574	164,774
1940 Services to Local Ed Agencies	13,585,717	16,857,571	13,643,560	15,922,749	15,922,749	16,789,397
1960 Recover Prior Yrs Expenditures	769	4,325	2,588	-	-	-
1970 Services Provided Other Funds	3,846,146	4,008,650	4,336,675	4,531,498	4,531,498	4,531,498
1980 Fees Charged to Grants	713,313	666,110	915,000	980,000	980,000	1,005,000
1985 Fees-Non-Component Districts	310,625	314,631	148,000	160,000	160,000	160,000
1990 Miscellaneous	628,929	599,547	623,891	456,493	456,493	444,897
Subtotal	53,831,779	57,691,596	56,526,343	59,726,674	59,726,674	60,618,926
<b>Intermediate Sources</b>						
2200 Restricted Revenue	109,176	141,525	104,997	127,119	127,119	103,108
Subtotal	109,176	141,525	104,997	127,119	127,119	103,108
<b>State Sources</b>						
3101 SSF- General Support	8,993,013	9,504,952	10,065,828	8,281,610	8,281,610	9,003,184
3299 Other Restricted Grants Aid	9,575,246	9,049,543	14,323,870	12,967,340	12,967,340	13,157,055
Subtotal	18,568,259	18,554,495	24,389,698	21,248,950	21,248,950	22,160,239
<b>Federal Sources</b>						
1990 Medicaid	373,614	14,402	-	-	-	-
4300 Fed Restricted Revenue	244,715	268,936	304,156	318,239	318,239	318,239
4500 Federal Restrict Rev Thru State	1,392,739	1,113,858	2,453,568	3,711,934	3,711,934	4,604,204
Subtotal	2,011,068	1,397,196	2,757,724	4,030,173	4,030,173	4,922,443
<b>Total Revenues</b>	<b>74,520,282</b>	<b>77,784,812</b>	<b>83,778,762</b>	<b>85,132,916</b>	<b>85,132,916</b>	<b>87,804,716</b>
<b>Other Sources</b>						
5200 Interfund Transfers	4,787,026	4,865,335	5,701,283	4,979,261	4,979,261	5,056,168
5400 Beginning Fund Balance	11,866,544	15,536,766	16,860,398	15,450,000	15,450,000	15,215,000
<b>Total Other Sources</b>	<b>16,653,570</b>	<b>20,402,101</b>	<b>22,561,681</b>	<b>20,429,261</b>	<b>20,429,261</b>	<b>20,271,168</b>
<b>TOTAL RESOURCES</b>	<b>\$ 91,173,852</b>	<b>\$ 98,186,913</b>	<b>\$ 106,340,443</b>	<b>\$ 105,562,177</b>	<b>\$ 105,562,177</b>	<b>\$ 108,075,884</b>

**REQUIREMENTS**

**Expenditures**

**Instruction**

**1100 Regular Instruction**

1111 Primary, K-3	\$ 160,930	\$ 33,966	\$ -	\$ 187,797	\$ 187,797	\$ 187,797
1121 Middle/Junior High Programs	1,176,209	992,839	1,386,953	1,773,530	1,773,530	1,773,530
1132 High School Extracurricular	-	-	162,358	-	-	162,358

**1200 Special Programs**

1220 Restrictive Prgrms- Disabilities	15,528,013	17,292,935	18,374,810	18,147,771	18,147,771	17,987,690
1250 Less Restrictive Programs	325,678	144,643	265,144	279,455	279,455	238,218
1260 Treatment & Habilitation	3,354	70	12,250	12,250	12,250	12,250
1271 Remediation	49,603	15,736	84,717	-	-	-
1280 Alternative Education	829,530	828,688	1,183,263	992,150	992,150	1,067,894
1292 Teen Parent Program	114,657	109,942	86,333	87,939	87,939	87,939
1293 Migrant Education	555,393	722,004	869,839	873,386	873,386	873,386
1294 Youth Correction	2,398,352	2,453,328	3,016,827	2,680,092	2,680,092	2,720,168
1299 Other Designated Programs	(24)	-	-	-	-	-

**1400 Summer School Programs**

Subtotal	21,141,695	22,594,151	25,469,744	25,034,370	25,034,370	25,165,730
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**Multnomah Education Service District  
2021 - 2022 Fiscal Year Annual Budget  
All Budgetary Funds Combined**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>Support Services</b>						
0000 Not Applicable	-	32	-	-	-	-
<b>2100 Support Services</b>						
2110 Attendance Services	1,525,208	1,353,525	1,232,696	1,317,738	1,317,738	1,350,113
2120 Guidance Services	839,325	963,868	1,478,468	1,254,396	1,254,396	1,225,084
2130 Health Services	10,957,407	12,031,275	13,150,958	14,111,621	14,111,621	15,802,874
2140 Psychological Services	420,033	523,811	652,957	706,147	706,147	755,001
2150 Speech Pathology & Audiology	1,100,978	1,066,813	1,218,892	1,216,469	1,216,469	1,213,152
2160 Other Student Treatment	820,197	942,872	1,002,934	1,186,250	1,186,250	1,186,000
2190 Director Student Services	1,718,718	1,748,788	1,972,486	2,033,134	2,033,134	2,033,744
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	339,140	333,170	1,593,310	1,772,695	1,772,695	1,772,695
2230 Assessment & Testing	867	2,209	3,297	3,297	3,297	3,297
2240 Instructional Staff Dvlpmnt	57,506	39,129	276,659	1,612,189	1,612,189	1,612,189
<b>2300 General Administration</b>						
2310 Board of Education	262,062	139,242	315,740	165,740	165,740	180,740
2320 Executive Administration	810,058	970,343	885,867	920,372	920,372	940,378
<b>2400 School Administration</b>						
2410 Office of the Principal	2,024,125	2,164,667	2,071,250	2,256,459	2,256,459	2,338,032
2490 Other Administrative Support	1,399,811	1,335,226	1,500,876	1,592,061	1,592,061	1,592,061
<b>2500 Business Services Support</b>						
2510 Direction of Business	222,503	308,829	307,850	327,258	327,258	327,258
2520 Fiscal Services	737,536	859,919	1,002,458	1,065,556	1,065,556	1,065,556
2540 Plant Operations & Maint.	2,266,548	2,416,266	2,492,053	2,947,741	2,947,741	3,046,441
2550 Student Transportation	71,033	68,687	10,000	90,000	90,000	90,000
2570 Internal Services	904,938	931,783	1,101,717	1,089,478	1,089,478	1,089,478
<b>2600 Central Support</b>						
2610 Central Support	5,374	980	4,000	4,000	4,000	4,000
2620 Plan/Develop/Evaluate	-	333,897	2,388,243	1,181,735	1,181,735	1,181,735
2630 Information Services	311,982	379,097	414,993	427,481	427,481	427,481
2640 Staff Services	1,090,157	1,127,411	1,495,001	1,444,895	1,444,895	1,444,895
2660 Technology Services	5,253,336	5,773,400	7,622,587	7,180,501	7,180,501	7,669,239
2690 Other Support Systems	-	183,843	230,853	249,103	249,103	249,103
Subtotal	33,138,842	35,999,082	44,426,145	46,156,316	46,156,316	48,600,546
<b>Enterprise and Community Svcs.</b>						
3100 Food Services	1,152,619	655,208	178,127	1,417,562	1,417,562	1,417,562
3300 Community Services	134	191	21,424	21,424	21,424	21,424
Subtotal	1,152,753	655,399	199,551	1,438,986	1,438,986	1,438,986
<b>Facilities Acquisition and Constr.</b>						
4150 Building Acquisition Constr.	332,614	-	5,000	5,000	5,000	5,000
Subtotal	332,614	-	5,000	5,000	5,000	5,000
<b>Other Uses</b>						
5100 Debt Service	3,067,786	3,222,829	3,384,770	3,551,518	3,551,518	3,551,518
5300 ESD Appropriation	12,016,370	13,989,719	12,868,000	9,410,525	9,410,525	10,829,200
Subtotal	15,084,156	17,212,548	16,252,770	12,962,043	12,962,043	14,380,718
Total Expenditures	70,850,060	76,461,180	86,353,210	85,596,715	85,596,715	89,590,980
5200 Fund Transfer	4,787,026	4,865,335	5,701,283	4,979,261		
6000 Contingencies	-	-	10,110,950	10,711,201	10,711,201	9,103,736
<b>Total Appropriation</b>	75,637,086	81,326,515	102,165,443	101,287,177	96,307,916	98,694,716
<b>Ending Fund Balance</b>	15,536,766	16,860,398	4,175,000	4,275,000	9,254,261	9,381,168
<b>TOTAL REQUIREMENTS</b>	<u>\$ 91,173,852</u>	<u>\$ 98,186,913</u>	<u>\$ 106,340,443</u>	<u>\$ 105,562,177</u>	<u>\$ 105,562,177</u>	<u>\$ 108,075,884</u>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>						
0111 Licensed Salaries	\$ 10,514,000	\$ 10,986,341	\$ 11,710,392	\$ 12,467,914	\$ 12,467,914	\$ 12,940,698

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**All Budgetary Funds Combined**

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted Budget 2021-22
0112 Classified Salaries	12,998,476	14,037,910	15,016,237	15,365,938	15,365,938	15,739,359
0113 Administrators	3,159,702	3,550,920	3,810,525	4,180,564	4,180,564	4,340,049
0114 Managerial-Classified	881,661	1,034,900	1,389,732	1,470,613	1,470,613	1,470,613
0121 Licensed Substitutes	318,450	272,353	168,020	192,425	192,425	192,425
0122 Classified Substitutes	101,285	93,732	57,144	66,154	66,154	66,154
0123 Licensed-Temporary	289,584	228,676	125,076	292,054	292,054	292,054
0124 Classified-Temporary	952,917	1,061,372	1,121,244	1,059,894	1,059,894	1,029,481
013* Additional Salary	41,286	27,031	517,355	567,574	567,574	580,012
019* Allocated Salaries	-	-	1	(234)	(234)	-
Subtotal	29,257,361	31,293,235	33,915,726	35,662,896	35,662,896	36,650,845
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	5,892,724	7,783,356	8,877,660	9,839,104	9,839,104	10,121,549
0220 Social Security Administration	2,198,920	2,358,713	2,492,203	2,680,950	2,680,950	2,754,782
0230 Other Payroll Costs	940,061	887,559	1,166,497	1,290,258	1,290,258	1,324,165
0240 Contractual Employee Benefits	6,922,749	7,667,856	8,050,331	8,824,443	8,824,443	9,216,500
029* Allocated Assoc. Payroll Costs	-	-	2,001	(87)	(87)	-
Subtotal	15,954,454	18,697,484	20,588,692	22,634,668	22,634,668	23,416,996
<b>Purchased Services</b>						
0310 Instruction- Professional/Tech	960,800	745,399	944,732	702,555	702,555	727,755
0320 Property Services	1,999,763	1,997,451	1,849,711	2,753,779	2,753,779	2,825,329
0330 Student Transportation	106,386	88,083	22,933	136,000	136,000	136,000
0340 Travel	353,792	223,863	593,361	399,151	399,151	409,151
0350 Communication	1,433,197	1,689,815	2,243,052	2,231,560	2,231,560	2,232,560
0380 Non-Instructional Prof/Tech	1,168,508	894,004	1,833,984	2,585,785	2,585,785	2,721,486
0390 Other Services and Adj.	14,233	150,490	(37,651)	(23,863)	(23,863)	(23,863)
0391 CTA Service Adjustments	222,547	128,270	101,589	81,581	81,581	81,581
0392 Allocated Purchased Services	-	-	1,434	-	-	-
Subtotal	6,259,226	5,917,375	7,553,145	8,866,548	8,866,548	9,109,999
<b>Supplies and Materials</b>						
0410 Supplies & Materials	598,569	513,562	1,980,841	1,180,449	1,180,449	1,240,952
0420 Textbooks	31,119	13,673	64,989	13,896	13,896	20,200
0430 Library Books	18,004	20,368	50,677	25,500	25,500	25,500
0440 Periodicals	2,409	2,341	7,355	6,400	6,400	6,400
0450 Food	645,436	322,707	57,711	765,000	765,000	765,000
0460 Non-Consumable	182,904	134,405	383,952	237,906	237,906	245,968
0470 Non-Capital Computer Software	387,791	347,292	1,655,767	368,898	368,898	388,898
0480 Non-Capital Comp Hardware	457,007	328,945	1,051,585	657,082	657,082	1,099,075
0492 Allocated Supplies & Materials	-	-	65	-	-	-
Subtotal	2,323,239	1,683,293	5,252,942	3,255,131	3,255,131	3,791,993
<b>Capital Outlay</b>						
0520 Buildings Acquisition	374,164	-	-	-	-	-
0530 Improvements Not Buildings	16,489	-	-	-	-	-
0540 Equipment	74,798	44,481	312,563	178,009	178,009	178,009
0550 Technology	95,585	216,943	668,402	113,402	113,402	113,402
Subtotal	561,036	261,424	980,965	291,411	291,411	291,411
<b>Other Objects</b>						
0610 Redemption of Principal	1,595,000	1,835,000	2,095,000	2,375,000	2,375,000	2,375,000
0621 Regular Interest	1,472,786	1,387,829	1,289,770	1,176,518	1,176,518	1,176,518
0640 Dues & Fees	121,712	126,580	186,803	160,671	160,671	160,671
0650 Insurance & Judgements	575,559	603,132	707,167	783,347	783,347	783,347
0690 Indirect Charges	713,317	666,109	915,000	980,000	980,000	1,005,000
0720 Transits to Districts	12,016,370	13,989,719	12,868,000	9,410,525	9,410,525	10,829,200
Subtotal	16,494,744	18,608,369	18,061,740	14,886,061	14,886,061	16,329,736
<b>Total Expenditures</b>	<b>\$ 70,850,060</b>	<b>\$ 76,461,180</b>	<b>\$ 86,353,210</b>	<b>\$ 85,596,715</b>	<b>\$ 85,596,715</b>	<b>\$ 89,590,980</b>



**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Full-Time Equivalent**  
**All Budgetary Funds Combined**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>2018-19</b>	<b>2019-20</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
			<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
<b>BY ACTIVITY</b>							
<b>Instruction</b>							
<b>1100 Regular Instruction</b>							
1111 Primary, K-3	0.50	-	-	-	-	-	-
<b>1200 Special Programs</b>							
1220 Restrictive Prgrms- Disabilities	202.84	245.30	267.36	242.05	244.95	244.95	242.31
1250 Less Restrictive Programs	4.88	3.00	3.00	3.00	3.00	3.00	3.00
1280 Alternative Education	9.88	9.48	10.48	10.60	10.60	10.60	11.00
1292 Teen Parent Program	2.00	1.76	1.32	1.50	1.50	1.50	1.50
1293 Migrant Education	5.43	6.37	7.14	6.98	6.98	6.98	6.98
1294 Youth Correction	20.40	19.90	21.38	19.09	20.09	20.09	20.78
Subtotal	245.43	285.81	310.68	283.22	287.12	287.12	285.57
<b>Support Services</b>							
<b>2100 Support Services</b>							
2110 Attendance Services	14.70	24.15	23.11	13.55	16.32	16.32	16.32
2120 Guidance Services	9.33	9.28	10.06	11.06	12.04	12.04	12.43
2130 Health Services	142.86	135.48	156.42	145.53	148.91	148.91	167.19
2140 Psychological Services	3.80	4.20	6.40	6.30	6.40	6.40	6.90
2150 Speech Pathology & Audiology	11.35	9.44	11.79	10.89	10.79	10.79	10.79
2160 Other Student Treatment	8.45	6.51	8.86	9.98	10.28	10.28	10.29
2190 Director Student Services	14.27	12.19	15.66	14.86	15.16	15.16	15.16
<b>2200 Instructional Staff Support</b>							
2210 Improvement of Instruction	2.35	2.32	4.32	4.22	4.22	4.22	4.22
2240 Instructional Staff Dvlpmnt	0.50	0.50	0.29	0.50	-	-	-
<b>2300 General Administration</b>							
2320 Executive Administration	4.00	5.00	4.00	4.00	4.00	4.00	4.00
<b>2400 School Administration</b>							
2410 Office of the Principal	16.44	19.52	19.48	18.54	19.04	19.04	19.74
2490 Other Administrative Support	13.15	12.78	13.31	12.85	13.39	13.39	13.39
<b>2500 Business Services Support</b>							
2510 Direction of Business	1.00	1.00	3.00	2.00	2.00	2.00	2.00
2520 Fiscal Services	7.35	8.43	7.43	8.43	8.43	8.43	8.43
2540 Plant Operations & Maint.	12.00	13.50	13.50	13.50	13.50	13.50	13.50
2570 Internal Services	2.52	1.97	1.97	1.97	1.97	1.97	1.97
<b>2600 Central Support</b>							
2620 Plan/Develop/Evaluate	-	-	2.68	4.70	6.70	6.70	6.70
2630 Information Services	2.52	3.37	2.89	2.97	2.97	2.97	2.97
2640 Staff Services	8.00	8.75	8.75	8.50	9.50	9.50	9.50
2660 Technology Services	31.63	30.78	30.20	28.95	28.95	28.95	28.95
2690 Other Support Systems	-	0.42	1.00	1.00	1.00	1.00	1.00
Subtotal	306.22	309.59	345.12	324.30	335.57	335.57	355.45
<b>GRAND TOTAL</b>	<b>551.65</b>	<b>595.40</b>	<b>655.80</b>	<b>607.52</b>	<b>622.69</b>	<b>622.69</b>	<b>641.02</b>

**BY DEPARTMENT**

100 Administration	6.52	8.79	7.89	7.97	8.97	8.97	8.97
150 Facilities Services	13.52	14.47	14.47	14.47	14.47	14.47	14.47
200 Business Services	9.00	10.00	11.00	11.00	11.00	11.00	11.00
400 Human Resources	8.00	8.75	8.75	8.50	8.50	8.50	8.50
600 Technology Services	31.63	30.78	30.20	28.95	28.95	28.95	28.95
700 Special Education Services	221.05	277.06	313.15	277.11	281.52	281.52	281.59
800 School Health Services	144.90	136.16	152.22	142.75	147.72	147.72	164.30
900 Instructional Services	117.53	109.39	118.12	116.77	121.56	121.56	123.24
<b>GRAND TOTAL</b>	<b>552.15</b>	<b>595.40</b>	<b>655.80</b>	<b>607.52</b>	<b>622.69</b>	<b>622.69</b>	<b>641.02</b>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Full-Time Equivalent**  
**All Budgetary Funds Combined**

	<b>Actual</b> <b>2018-19</b>	<b>Actual</b> <b>2019-20</b>	<b>Revised</b> <b>Budget</b> <b>2020-21</b>	<b>Projected</b> <b>Actual</b> <b>2020-21</b>	<b>Proposed</b> <b>Budget</b> <b>2021-22</b>	<b>Approved</b> <b>Budget</b> <b>2021-22</b>	<b>Adopted</b> <b>Budget</b> <b>2021-22</b>
<b>BY DIVISION</b>							
110 Administration	4.00	5.00	4.00	4.00	4.00	4.00	4.00
111 Equity & Partnerships	-	0.42	1.00	1.00	1.00	1.00	1.00
112 Pathways Programs	-	-	-	-	1.00	1.00	1.00
150 Facility Services	12.00	13.50	13.50	13.50	13.50	13.50	13.50
155 Transportation Services	1.52	0.97	0.97	0.97	0.97	0.97	0.97
210 Business Services Admin	1.00	1.00	3.00	2.00	2.00	2.00	2.00
220 Fiscal Services	8.00	9.00	8.00	9.00	9.00	9.00	9.00
400 Human Resources	8.00	8.75	8.75	8.50	8.50	8.50	8.50
500 Strategic Engagement	2.52	3.37	2.89	2.97	2.97	2.97	2.97
610 Student Applications	14.00	14.14	13.00	13.00	13.00	13.00	13.00
620 Business Applications	1.52	1.52	1.38	1.38	1.38	1.38	1.38
630 Infrastructure Services	2.83	3.08	4.08	4.08	4.33	4.33	4.33
640 Internal Agency Support	6.41	5.91	6.01	5.91	5.66	5.66	5.66
650 Application Development	3.18	2.48	2.30	2.25	2.25	2.25	2.25
695 Support Services	3.69	3.65	3.43	2.33	2.33	2.33	2.33
750 Functional Living Skills	125.69	124.03	132.16	115.67	124.33	124.33	118.18
755 Helensview SPED	-	5.74	10.44	8.40	10.16	10.16	10.16
780 Related Services	25.00	33.10	42.08	36.30	11.71	11.71	18.87
810 Health Services	144.90	136.16	152.22	142.75	147.72	147.72	162.30
900 Instructional Services	1.25	1.28	1.18	1.18	1.20	1.20	1.20
901 Student Success Act	-	-	2.68	4.70	7.45	7.45	7.45
902 CTE & STEAM	-	-	2.00	2.00	2.00	2.00	2.00
910 Curriculum & Instruction	7.25	6.29	6.21	5.14	4.64	4.64	4.57
920 Outdoor School	13.65	12.78	13.31	12.85	13.39	13.39	13.39
940 LTCT and Hospital	31.07	28.87	29.60	28.80	28.80	28.80	28.80
950 Helensview	26.06	22.41	22.41	22.71	22.71	22.71	23.11
960 The Creeks	70.36	114.19	128.47	116.74	135.32	135.32	134.38
970 Youth Correction Education	30.32	28.89	31.09	29.91	31.89	31.89	33.24
980 Alternative Pathways	2.50	2.50	2.50	2.50	2.50	2.50	2.50
990 Migrant Education	5.43	6.37	7.14	6.98	6.98	6.98	6.98
<b>GRAND TOTAL</b>	<b>552.15</b>	<b>595.40</b>	<b>655.80</b>	<b>607.52</b>	<b>622.69</b>	<b>622.69</b>	<b>641.02</b>
<b>BY FUND</b>							
Resolution Services Fund	282.44	288.05	317.27	297.06	314.16	314.16	316.69
Contracted Services Fund	210.78	245.59	274.11	248.28	244.54	244.54	260.04
Operating Fund	57.93	60.76	63.42	61.18	62.99	62.99	63.29
Risk Management Reserve	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>GRAND TOTAL</b>	<b>552.15</b>	<b>595.40</b>	<b>655.80</b>	<b>607.52</b>	<b>622.69</b>	<b>622.69</b>	<b>641.02</b>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Positions**  
**All Budgetary Funds Combined**

	<b>Actual</b> <b>2018-19</b>	<b>Actual</b> <b>2019-20</b>	<b>Revised</b> <b>Budget</b> <b>2020-21</b>	<b>Projected</b> <b>Actual</b> <b>2020-21</b>	<b>Proposed</b> <b>Budget</b> <b>2021-22</b>	<b>Approved</b> <b>Budget</b> <b>2021-22</b>	<b>Adopted</b> <b>Budget</b> <b>2021-22</b>
<b>BY ACTIVITY</b>							
<b>Instruction</b>							
<b>1100 Regular Instruction</b>							
1111 Primary, K-3	0.50	-	-	-	-	-	-
<b>1200 Special Programs</b>							
1220 Restrictive Prgrms- Disabilities	226.10	272.10	297.10	268.48	272.20	272.20	268.20
1250 Less Restrictive Programs	5.00	3.00	3.00	3.00	3.00	3.00	3.00
1280 Alternative Education	11.00	9.60	10.60	10.60	10.60	10.60	11.00
1292 Teen Parent Program	2.00	2.00	1.50	1.50	1.50	1.50	1.50
1293 Migrant Education	6.00	7.00	9.00	8.00	8.00	8.00	8.00
1294 Youth Correction	22.51	21.45	24.72	21.72	22.72	22.72	23.12
Subtotal	272.61	315.15	345.92	313.30	318.02	318.02	314.82
<b>Support Services</b>							
<b>2100 Support Services</b>							
2110 Attendance Services	14.70	24.65	24.72	14.55	16.57	16.57	16.57
2120 Guidance Services	9.83	9.78	10.56	11.56	12.54	12.54	13.54
2130 Health Services	165.75	160.80	182.80	169.69	174.87	174.87	199.87
2140 Psychological Services	4.80	6.00	6.90	6.80	6.90	6.90	7.90
2150 Speech Pathology & Audiology	13.20	10.98	13.70	13.70	12.70	12.70	12.70
2160 Other Student Treatment	10.00	7.22	9.60	10.60	11.60	11.60	11.60
2190 Director Student Services	14.74	13.63	16.69	15.67	15.67	15.67	15.67
<b>2200 Instructional Staff Support</b>							
2210 Improvement of Instruction	3.25	3.22	5.22	4.22	4.22	4.22	4.22
2240 Instructional Staff Dvlpmnt	1.00	1.00	1.00	1.00	-	-	-
<b>2300 General Administration</b>							
2320 Executive Administration	4.00	5.00	4.00	4.00	4.00	4.00	4.00
<b>2400 School Administration</b>							
2410 Office of the Principal	17.43	20.64	20.15	19.15	20.15	20.15	20.35
2490 Other Administrative Support	13.31	13.87	14.79	13.79	14.79	14.79	14.79
<b>2500 Business Services Support</b>							
2510 Direction of Business	1.00	1.00	3.00	2.00	2.00	2.00	2.00
2520 Fiscal Services	7.35	8.43	7.43	8.43	8.43	8.43	8.43
2540 Plant Operations & Maint.	12.00	13.50	13.50	13.50	13.50	13.50	13.50
2570 Internal Services	3.00	2.50	2.50	2.50	2.50	2.50	2.50
<b>2600 Central Support</b>							
2620 Plan/Develop/Evaluate	-	-	2.68	4.70	6.70	6.70	6.70
2630 Information Services	2.53	3.38	2.89	3.14	3.14	3.14	3.14
2640 Staff Services	8.00	9.25	8.75	8.50	9.50	9.50	9.50
2660 Technology Services	32.00	31.00	30.20	29.20	29.20	29.20	29.20
2690 Other Support Systems	-	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal	337.89	346.85	382.08	357.70	369.98	369.98	397.18
<b>GRAND TOTAL</b>	<b>610.50</b>	<b>662.00</b>	<b>728.00</b>	<b>671.00</b>	<b>688.00</b>	<b>688.00</b>	<b>712.00</b>
<b>BY DEPARTMENT</b>							
100 Administration	6.53	9.38	7.89	8.14	9.14	9.14	9.14
150 Facilities Services	14.00	15.00	15.00	15.00	15.00	15.00	15.00
200 Business Services	9.00	10.00	11.00	11.00	11.00	11.00	11.00
400 Human Resources	8.00	9.25	8.75	8.50	8.50	8.50	8.50
600 Technology Services	32.00	31.00	30.20	29.20	29.20	29.20	29.20
700 Special Education Services	244.45	306.00	345.72	303.80	309.67	309.67	309.80
800 School Health Services	168.75	162.00	179.00	168.94	175.07	175.07	197.07
900 Instructional Services	128.27	119.37	130.44	126.42	130.42	130.42	132.29
<b>GRAND TOTAL</b>	<b>611.00</b>	<b>662.00</b>	<b>728.00</b>	<b>671.00</b>	<b>688.00</b>	<b>688.00</b>	<b>712.00</b>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Positions**  
**All Budgetary Funds Combined**

	<b>Actual</b> <b>2018-19</b>	<b>Actual</b> <b>2019-20</b>	<b>Revised</b> <b>Budget</b> <b>2020-21</b>	<b>Projected</b> <b>Actual</b> <b>2020-21</b>	<b>Proposed</b> <b>Budget</b> <b>2021-22</b>	<b>Approved</b> <b>Budget</b> <b>2021-22</b>	<b>Adopted</b> <b>Budget</b> <b>2021-22</b>
<b>BY DIVISION</b>							
110 Administration	4.00	5.00	4.00	4.00	4.00	4.00	4.00
111 Equity & Partnerships	-	1.00	1.00	1.00	1.00	1.00	1.00
112 Pathways Programs	-	-	-	-	1.00	1.00	1.00
150 Facility Services	12.00	13.50	13.50	13.50	13.50	13.50	13.50
155 Transportation Services	2.00	1.50	1.50	1.50	1.50	1.50	1.50
210 Business Services Admin	1.00	1.00	3.00	2.00	2.00	2.00	2.00
220 Fiscal Services	8.00	9.00	8.00	9.00	9.00	9.00	9.00
400 Human Resources	8.00	9.25	8.75	8.50	8.50	8.50	8.50
500 Strategic Engagement	2.53	3.38	2.89	3.14	3.14	3.14	3.14
610 Student Applications	14.00	14.33	13.00	13.00	13.00	13.00	13.00
620 Business Applications	1.52	1.52	1.38	1.38	1.38	1.38	1.38
630 Infrastructure Services	2.83	3.08	4.08	4.08	4.33	4.33	4.33
640 Internal Agency Support	6.41	5.91	6.01	5.96	5.71	5.71	5.71
650 Application Development	3.18	2.48	2.30	2.30	2.30	2.30	2.30
695 Support Services	4.06	3.68	3.43	2.48	2.48	2.48	2.48
750 Functional Living Skills	138.44	138.04	147.80	127.56	137.64	137.64	130.27
755 Helensview SPED	-	6.10	11.22	8.52	10.52	10.52	10.52
780 Related Services	30.01	37.42	48.05	40.91	13.63	13.63	22.33
810 Health Services	168.75	162.00	179.00	168.94	175.07	175.07	195.07
900 Instructional Services	1.25	1.28	1.18	1.18	1.20	1.20	1.20
901 Student Success Act	-	-	2.68	5.70	7.70	7.70	7.70
902 CTE & STEAM	-	-	2.00	2.00	2.00	2.00	2.00
910 Curriculum & Instruction	8.65	7.69	7.82	5.64	4.64	4.64	4.57
920 Outdoor School	13.81	13.87	14.79	13.79	14.79	14.79	14.79
940 LTCT and Hospital	35.24	31.91	32.34	31.37	31.37	31.37	31.24
950 Helensview	27.89	24.18	23.20	23.20	23.20	23.20	23.60
960 The Creeks	76.00	124.44	138.65	126.81	147.88	147.88	146.68
970 Youth Correction Education	32.43	30.44	34.43	32.54	34.52	34.52	36.19
980 Alternative Pathways	3.00	3.00	3.00	3.00	3.00	3.00	3.00
990 Migrant Education	6.00	7.00	9.00	8.00	8.00	8.00	8.00
<b>GRAND TOTAL</b>	<b>611.00</b>	<b>662.00</b>	<b>728.00</b>	<b>671.00</b>	<b>688.00</b>	<b>688.00</b>	<b>712.00</b>
<b>BY FUND</b>							
Resolution Services Fund	320.33	328.51	359.79	334.84	356.85	356.85	359.57
Contracted Services Fund	230.41	269.80	302.73	272.89	266.13	266.13	287.43
Operating Fund	59.26	62.69	64.48	62.27	64.02	64.02	64.00
Risk Management Reserve	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>GRAND TOTAL</b>	<b>611.00</b>	<b>662.00</b>	<b>728.00</b>	<b>671.00</b>	<b>688.00</b>	<b>688.00</b>	<b>712.00</b>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**1 Resolution Services Fund**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1110 Ad Valorem Taxes	\$ 34,230,064	\$ 34,726,939	\$ 36,535,000	\$ 37,340,000	\$ 37,340,000	\$ 37,340,000
1190 Penalties & Interest on Taxes	36,184	44,053	11,000	10,000	10,000	10,000
1920 Private Contribution/Donations	6,150	300	925	-	-	-
1940 Services to Local Ed Agencies	61,238	20,865	17,500	17,500	17,500	17,500
1960 Recover Prior Yrs Expenditures	(968)	(265)	-	-	-	-
1990 Miscellaneous	234,183	25,573	89,462	64,998	64,998	55,535
Subtotal	34,566,851	34,817,465	36,653,887	37,432,498	37,432,498	37,423,035
<b>Intermediate Sources</b>						
2200 Restricted Revenue	-	12,460	-	14,910	14,910	-
Subtotal	-	12,460	-	14,910	14,910	-
<b>State Sources</b>						
3101 SSF- General Support	8,993,013	9,504,952	10,065,828	8,281,610	8,281,610	9,003,184
3102 SSF - School Lunch Match	(2,653)	(3,419)	-	-	-	-
3299 Other Restricted Grants Aid	1,702,286	1,579,533	2,165,172	2,569,700	2,569,700	2,569,700
Subtotal	10,692,646	11,081,066	12,231,000	10,851,310	10,851,310	11,572,884
<b>Federal Sources</b>						
4500 Federal Restrict Rev Thru State	-	-	-	22,940	22,940	22,940
Subtotal	-	-	-	22,940	22,940	22,940
<b>Total Revenues</b>	<b>45,259,497</b>	<b>45,910,991</b>	<b>48,884,887</b>	<b>48,321,658</b>	<b>48,321,658</b>	<b>49,018,859</b>
<b>Other Sources</b>						
5400 Beginning Fund Balance	5,489,831	7,950,866	8,325,729	8,100,000	8,100,000	7,030,000
<b>Total Other Sources</b>	<b>5,489,831</b>	<b>7,950,866</b>	<b>8,325,729</b>	<b>8,100,000</b>	<b>8,100,000</b>	<b>7,030,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 50,749,328</b>	<b>\$ 53,861,857</b>	<b>\$ 57,210,616</b>	<b>\$ 56,421,658</b>	<b>\$ 56,421,658</b>	<b>\$ 56,048,859</b>

**REQUIREMENTS**

**Expenditures**

<b>Instruction</b>						
<b>1100 Regular Instruction</b>						
1111 Primary, K-3	\$ 5,079	\$ -	\$ -	\$ -	\$ -	\$ -
1121 Middle/Junior High Programs	565,907	317,201	816,700	850,660	850,660	850,660
<b>1200 Special Programs</b>						
1220 Restrictive Prgms- Disabilities	6,250,390	5,373,971	7,606,728	7,774,076	7,774,076	7,663,334
1250 Less Restrictive Programs	229,941	116,275	225,547	237,576	237,576	202,525
1280 Alternative Education	680,290	646,356	812,669	839,941	839,941	896,557
1292 Teen Parent Program	81,970	88,493	49,056	47,959	47,959	47,959
1294 Youth Correction	335,968	319,677	352,722	387,508	387,508	392,156
Subtotal	8,149,545	6,861,973	9,863,422	10,137,720	10,137,720	10,053,191
<b>Support Services</b>						
<b>2100 Support Services</b>						
2110 Attendance Services	642,458	741,522	649,129	706,751	706,751	708,865
2120 Guidance Services	3,313	8	-	-	-	-
2130 Health Services	8,388,067	9,464,886	10,462,590	11,061,236	11,061,236	11,588,772
2140 Psychological Services	300,183	360,860	293,653	317,748	317,748	319,326
2150 Speech Pathology & Audiology	673,928	796,621	808,734	776,943	776,943	783,665
2160 Other Student Treatment	448,400	560,575	592,163	703,801	703,801	736,501
2190 Director Student Services	805,433	770,309	769,260	967,223	967,223	906,356
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	302,018	302,262	306,568	325,248	325,248	325,248
<b>2300 General Administration</b>						
2320 Executive Administration	133,181	167,325	128,936	145,665	145,665	145,665

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**1 Resolution Services Fund**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>2400 School Administration</b>						
2410 Office of the Principal	1,019,000	1,087,839	1,073,841	1,203,379	1,203,379	1,376,376
2490 Other Administrative Support	587,024	781,530	879,904	876,259	876,259	876,259
<b>2500 Business Services Support</b>						
2510 Direction of Business	22,628	23,896	-	-	-	-
2520 Fiscal Services	18,096	90,710	134,294	170,943	170,943	170,943
2540 Plant Operations & Maint.	828,768	994,128	749,453	628,839	628,839	628,839
2550 Student Transportation	-	26,882	-	40,000	40,000	40,000
2570 Internal Services	39,325	36,124	22,280	20,955	20,955	20,955
<b>2600 Central Support</b>						
2630 Information Services	2,480	2,480	2,480	2,480	2,480	2,480
2640 Staff Services	91,241	98,793	89,012	96,885	96,885	96,885
2660 Technology Services	3,385,163	3,508,700	5,066,623	4,712,760	4,712,760	4,713,698
Subtotal	17,690,706	19,815,450	22,028,920	22,757,115	22,757,115	23,440,833
<b>Enterprise and Community Svcs.</b>						
3100 Food Services	410,915	296,392	87,273	637,813	637,813	637,813
Subtotal	410,915	296,392	87,273	637,813	637,813	637,813
<b>Other Uses</b>						
5300 ESD Appropriation	12,016,370	13,989,719	12,868,000	9,410,525	9,410,525	10,829,200
Subtotal	12,016,370	13,989,719	12,868,000	9,410,525	9,410,525	10,829,200
Total Expenditures	38,267,536	40,963,534	44,847,615	42,943,173	42,943,173	44,961,037
5200 Fund Transfer	4,530,926	4,572,594	5,346,183	4,708,161	4,708,161	4,780,318
6000 Contingencies	-	-	7,016,818	8,770,324	8,770,324	6,307,504
<b>Total Appropriation</b>	42,798,462	45,536,128	57,210,616	56,421,658	56,421,658	56,048,859
<b>Ending Fund Balance</b>	7,950,866	8,325,729	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<u>\$ 50,749,328</u>	<u>\$ 53,861,857</u>	<u>\$ 57,210,616</u>	<u>\$ 56,421,658</u>	<u>\$ 56,421,658</u>	<u>\$ 56,048,859</u>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>						
0111 Licensed Salaries	\$ 5,556,678	\$ 5,774,865	\$ 6,172,476	\$ 6,513,734	\$ 6,513,734	\$ 6,758,676
0112 Classified Salaries	6,480,764	6,044,272	7,209,149	7,532,612	7,532,612	7,502,791
0113 Administrators	786,471	804,355	768,699	925,345	925,345	991,495
0114 Managerial-Classified	265,298	334,171	401,641	469,349	469,349	469,349
0121 Licensed Substitutes	158,371	141,175	92,820	6,000	6,000	6,000
0122 Classified Substitutes	68,811	68,721	40,894	42,854	42,854	42,854
0123 Licensed-Temporary	80,326	61,759	19,553	75,450	75,450	75,450
0124 Classified-Temporary	475,619	476,814	511,945	487,552	487,552	488,884
013* Additional Salary	17,594	8,770	249,086	251,758	251,758	255,550
019* Allocated Salaries	518,340	77,242	1,182,870	1,201,878	1,201,878	1,247,372
Subtotal	14,408,272	13,792,144	16,649,133	17,506,532	17,506,532	17,838,421
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	2,712,305	3,325,389	4,041,516	4,489,680	4,489,680	4,573,486
0220 Social Security Administration	1,045,834	1,036,416	1,136,147	1,228,094	1,228,094	1,249,712
0230 Other Payroll Costs	443,756	387,743	526,981	576,293	576,293	586,954
0240 Contractual Employee Benefits	3,405,347	3,521,647	3,947,815	4,420,485	4,420,485	4,499,409
029* Allocated Assoc. Payroll Costs	135,572	648,649	700,390	729,397	729,397	762,145
Subtotal	7,742,814	8,919,844	10,352,849	11,443,949	11,443,949	11,671,706
<b>Purchased Services</b>						
0310 Instruction- Professional/Tech	277,873	454,594	269,893	228,472	228,472	228,472
0320 Property Services	864,014	1,052,539	836,320	847,693	847,693	847,693
0330 Student Transportation	10,367	34,460	6,705	48,500	48,500	48,500
0340 Travel	101,028	70,098	66,381	90,089	90,089	97,089
0350 Communication	1,226,245	1,188,074	2,064,515	2,054,304	2,054,304	2,054,304
0380 Non-Instructional Prof/Tech	292,288	268,022	556,554	532,233	532,233	532,233
0390 Other Services and Adj.	101,602	242,271	(65,891)	(65,139)	(65,139)	(65,139)

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**1 Resolution Services Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>2018-19</b>	<b>2019-20</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
0391 CTA Service Adjustments	240,283	128,844	100,128	80,076	80,076	80,076
0392 Allocated Purchased Services	9,180	9,928	8,446	5,969	5,969	5,635
Subtotal	3,122,880	3,448,830	3,843,051	3,822,197	3,822,197	3,828,863
<b>Supplies and Materials</b>						
0410 Supplies & Materials	270,367	249,168	287,192	163,801	163,801	182,589
0420 Textbooks	20,875	11,254	22,575	2,696	2,696	9,000
0430 Library Books	5,994	6,564	17,200	12,500	12,500	12,500
0440 Periodicals	1,180	1,658	3,255	2,400	2,400	2,400
0450 Food	195,664	142,829	15,000	317,500	317,500	317,500
0460 Non-Consumable	72,525	63,196	46,246	14,750	14,750	19,750
0470 Non-Capital Computer Software	140,172	198,488	105,046	94,577	94,577	94,577
0480 Non-Capital Comp Hardware	196,994	108,039	569,335	85,684	85,684	88,811
0492 Allocated Supplies & Materials	9,914	15,117	30,508	29,250	29,250	28,908
Subtotal	913,685	796,313	1,096,357	723,158	723,158	756,035
<b>Capital Outlay</b>						
0550 Technology	43,320	-	13,402	13,402	13,402	13,402
Subtotal	43,320	-	13,402	13,402	13,402	13,402
<b>Other Objects</b>						
0640 Dues & Fees	20,195	16,684	24,823	23,410	23,410	23,410
0720 Transits to Districts	12,016,370	13,989,719	12,868,000	9,410,525	9,410,525	10,829,200
Subtotal	12,036,565	14,006,403	12,892,823	9,433,935	9,433,935	10,852,610
<b>Total Expenditures</b>	<b>\$ 38,267,536</b>	<b>\$ 40,963,534</b>	<b>\$ 44,847,615</b>	<b>\$ 42,943,173</b>	<b>\$ 42,943,173</b>	<b>\$ 44,961,037</b>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1500 Earnings on Investments	\$ 14	\$ 116	\$ -	\$ -	\$ -	\$ -
1600 Food Service	1,337	-	8,820	8,820	8,820	8,820
1800 Community Service Activities	5,600	2,684	5,600	5,600	5,600	5,600
1920 Private Contribution/Donations	40,300	38,872	98,574	152,574	152,574	152,574
1940 Services to Local Ed Agencies	13,519,461	16,675,034	13,475,560	15,883,244	15,883,244	16,749,892
1960 Recover Prior Yrs Expenditures	(1,659)	3,127	-	-	-	-
1990 Miscellaneous	286,530	125,797	410,665	348,495	348,495	346,362
Subtotal	13,851,583	16,845,630	13,999,219	16,398,733	16,398,733	17,263,248
<b>Intermediate Sources</b>						
2200 Restricted Revenue	109,176	129,065	104,997	112,209	112,209	103,108
Subtotal	109,176	129,065	104,997	112,209	112,209	103,108
<b>State Sources</b>						
3102 SSF - School Lunch Match	2,653	3,419	-	-	-	-
3299 Other Restricted Grants Aid	7,872,460	7,469,510	12,158,698	10,397,640	10,397,640	10,587,355
Subtotal	7,875,113	7,472,929	12,158,698	10,397,640	10,397,640	10,587,355
<b>Federal Sources</b>						
1990 Medicaid	373,614	14,402	-	-	-	-
4300 Fed Restricted Revenue	244,715	268,936	304,156	318,239	318,239	318,239
4500 Federal Restrict Rev Thru State	1,392,739	1,113,858	2,453,568	3,688,994	3,688,994	4,581,264
Subtotal	2,011,068	1,397,196	2,757,724	4,007,233	4,007,233	4,899,503
<b>Total Revenues</b>	<b>23,846,940</b>	<b>25,844,820</b>	<b>29,020,638</b>	<b>30,915,815</b>	<b>30,915,815</b>	<b>32,853,214</b>
<b>Other Sources</b>						
5400 Beginning Fund Balance	1,103,947	1,583,453	2,207,790	600,000	600,000	1,210,000
<b>Total Other Sources</b>	<b>1,103,947</b>	<b>1,583,453</b>	<b>2,207,790</b>	<b>600,000</b>	<b>600,000</b>	<b>1,210,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 24,950,887</b>	<b>\$ 27,428,273</b>	<b>\$ 31,228,428</b>	<b>\$ 31,515,815</b>	<b>\$ 31,515,815</b>	<b>\$ 34,063,214</b>

**REQUIREMENTS**

**Expenditures**

**Instruction**

**1100 Regular Instruction**

1111 Primary, K-3	\$ 155,851	\$ 33,966	\$ -	\$ 187,797	\$ 187,797	\$ 187,797
1121 Middle/Junior High Programs	610,302	675,638	570,253	922,870	922,870	922,870
1132 High School Extracurricular	-	-	162,358	-	-	162,358

**1200 Special Programs**

1220 Restrictive Prgms- Disabilities	9,277,623	11,918,964	10,768,082	10,373,695	10,373,695	10,324,356
1250 Less Restrictive Programs	95,737	28,368	39,597	41,879	41,879	35,693
1260 Treatment & Habilitation	3,354	70	12,250	12,250	12,250	12,250
1271 Remediation	49,603	15,736	84,717	-	-	-
1280 Alternative Education	149,240	182,332	370,594	152,209	152,209	171,337
1292 Teen Parent Program	32,687	21,449	37,277	39,980	39,980	39,980
1293 Migrant Education	555,393	722,004	869,839	873,386	873,386	873,386
1294 Youth Correction	2,062,384	2,133,651	2,664,105	2,292,584	2,292,584	2,328,012
1299 Other Designated Programs	(24)	-	-	-	-	-

**1400 Summer School Programs**

Subtotal	12,992,150	15,732,178	15,606,322	14,896,650	14,896,650	15,112,539
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**Support Services**

**2100 Support Services**

2110 Attendance Services	882,750	612,003	583,567	610,987	610,987	641,248
2120 Guidance Services	836,012	963,860	1,478,468	1,254,396	1,254,396	1,225,084
2130 Health Services	2,569,309	2,562,986	2,688,368	3,050,385	3,050,385	4,214,102
2140 Psychological Services	119,850	162,951	359,304	388,399	388,399	435,675



**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
2150 Speech Pathology & Audiology	427,050	270,192	410,158	439,526	439,526	429,487
2160 Other Student Treatment	371,797	382,297	410,771	482,449	482,449	449,499
2190 Director Student Services	691,917	754,600	957,190	810,978	810,978	872,455
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	37,122	30,908	1,203,741	1,360,004	1,360,004	1,360,004
2230 Assessment & Testing	867	2,209	3,297	3,297	3,297	3,297
2240 Instructional Staff Dvlpmnt	57,506	39,129	276,659	1,612,189	1,612,189	1,612,189
<b>2300 General Administration</b>						
2320 Executive Administration	-	18,716	-	-	-	-
<b>2400 School Administration</b>						
2410 Office of the Principal	1,005,125	1,076,828	997,409	1,053,080	1,053,080	961,656
2490 Other Administrative Support	812,787	553,696	620,972	715,802	715,802	715,802
<b>2500 Business Services Support</b>						
2540 Plant Operations & Maint.	692,090	646,289	920,630	1,349,301	1,349,301	1,431,051
2550 Student Transportation	64,255	345	-	40,000	40,000	40,000
<b>2600 Central Support</b>						
2620 Plan/Develop/Evaluate	-	333,897	2,388,243	1,181,735	1,181,735	1,181,735
2630 Information Services	10,048	8,616	16,383	12,500	12,500	12,500
2640 Staff Services	1,162	2,606	212,353	127,000	127,000	127,000
2660 Technology Services	730,579	743,351	689,442	738,601	738,601	1,196,401
2690 Other Support Systems	-	(69,722)	-	-	-	-
Subtotal	9,310,226	9,095,757	14,216,955	15,230,629	15,230,629	16,909,185
<b>Enterprise and Community Svcs.</b>						
3100 Food Services	741,704	358,816	90,854	779,749	779,749	779,749
3300 Community Services	134	191	21,424	21,424	21,424	21,424
Subtotal	741,838	359,007	112,278	801,173	801,173	801,173
<b>Facilities Acquisition and Constr.</b>						
4150 Building Acquisition Constr.	323,220	-	-	-	-	-
Subtotal	323,220	-	-	-	-	-
Total Expenditures	23,367,434	25,186,942	29,935,555	30,928,452	30,928,452	32,822,897
5200 Fund Transfer	-	33,541	-	-	-	-
6000 Contingencies	-	-	1,292,873	587,363	587,363	1,240,317
<b>Total Appropriation</b>	23,367,434	25,220,483	31,228,428	31,515,815	31,515,815	34,063,214
<b>Ending Fund Balance</b>	1,583,453	2,207,790	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<u>\$ 24,950,887</u>	<u>\$ 27,428,273</u>	<u>\$ 31,228,428</u>	<u>\$ 31,515,815</u>	<u>\$ 31,515,815</u>	<u>\$ 34,063,214</u>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>						
0111 Licensed Salaries	\$ 4,650,857	\$ 4,911,622	\$ 5,127,808	\$ 5,618,659	\$ 5,618,659	\$ 5,886,513
0112 Classified Salaries	4,723,034	5,997,182	5,693,402	5,612,897	5,612,897	6,014,099
0113 Administrators	780,781	932,065	1,211,492	1,264,580	1,264,580	1,237,581
0114 Managerial-Classified	217,254	314,324	472,848	495,406	495,406	495,406
0121 Licensed Substitutes	159,899	131,178	71,200	182,425	182,425	182,425
0122 Classified Substitutes	30,970	24,433	9,750	16,800	16,800	16,800
0123 Licensed-Temporary	193,747	160,722	50,405	128,167	128,167	128,167
0124 Classified-Temporary	460,623	567,132	578,825	541,868	541,868	510,123
013* Additional Salary	15,955	9,705	222,608	230,164	230,164	237,432
019* Allocated Salaries	625,875	1,248,360	304,657	413,711	413,711	439,638
Subtotal	11,858,995	14,296,723	13,742,995	14,504,677	14,504,677	15,148,184
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	2,250,982	3,238,397	3,456,996	3,869,525	3,869,525	4,045,027
0220 Social Security Administration	845,774	986,059	981,782	1,060,777	1,060,777	1,107,469
0230 Other Payroll Costs	360,949	365,254	461,325	507,684	507,684	528,199
0240 Contractual Employee Benefits	2,706,787	3,224,613	3,085,009	3,318,674	3,318,674	3,604,949

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>2018-19</b>	<b>2019-20</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
029* Allocated Assoc. Payroll Costs	475,898	132,288	207,511	298,067	298,067	316,201
Subtotal	6,640,390	7,946,611	8,192,623	9,054,727	9,054,727	9,601,845
<b>Purchased Services</b>						
0310 Instruction- Professional/Tech	675,807	277,943	664,839	464,083	464,083	489,283
0320 Property Services	1,009,748	752,547	797,369	1,638,345	1,638,345	1,692,945
0330 Student Transportation	96,019	53,623	16,228	87,500	87,500	87,500
0340 Travel	184,364	100,969	435,520	217,002	217,002	217,002
0350 Communication	107,764	(6,887)	88,807	88,326	88,326	89,326
0380 Non-Instructional Prof/Tech	573,419	507,851	995,325	1,917,872	1,917,872	2,041,573
0390 Other Services and Adj.	(21,291)	(21,381)	608	608	608	608
0392 Allocated Purchased Services	887	1,470	128	1,171	1,171	1,505
Subtotal	2,626,717	1,666,135	2,998,824	4,414,907	4,414,907	4,619,742
<b>Supplies and Materials</b>						
0410 Supplies & Materials	263,052	160,065	1,428,798	826,857	826,857	868,572
0420 Textbooks	10,244	2,419	42,414	11,200	11,200	11,200
0430 Library Books	11,843	13,804	33,477	13,000	13,000	13,000
0440 Periodicals	1,039	683	4,100	4,000	4,000	4,000
0450 Food	449,747	179,878	42,711	447,500	447,500	447,500
0460 Non-Consumable	84,225	50,245	294,006	179,656	179,656	182,718
0470 Non-Capital Computer Software	112,637	43,697	1,421,904	142,257	142,257	162,257
0480 Non-Capital Comp Hardware	222,326	126,610	455,650	144,798	144,798	553,664
0492 Allocated Supplies & Materials	875	1,893	5,125	6,318	6,318	6,660
Subtotal	1,155,988	579,294	3,728,185	1,775,586	1,775,586	2,249,571
<b>Capital Outlay</b>						
0520 Buildings Acquisition	316,847	-	-	-	-	-
0530 Improvements Not Buildings	6,065	-	-	-	-	-
0540 Equipment	13,195	10,940	312,563	178,009	178,009	178,009
Subtotal	336,107	10,940	312,563	178,009	178,009	178,009
<b>Other Objects</b>						
0640 Dues & Fees	35,920	21,130	45,365	20,546	20,546	20,546
0690 Indirect Charges	713,317	666,109	915,000	980,000	980,000	1,005,000
Subtotal	749,237	687,239	960,365	1,000,546	1,000,546	1,025,546
<b>Total Expenditures</b>	<b>\$ 23,367,434</b>	<b>\$ 25,186,942</b>	<b>\$ 29,935,555</b>	<b>\$ 30,928,452</b>	<b>\$ 30,928,452</b>	<b>\$ 32,822,897</b>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**6 Operating Fund**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1500 Earnings on Investments	\$ 346,283	\$ 352,159	\$ 159,070	\$ 125,000	\$ 125,000	\$ 125,000
1800 Community Service Activities	5,560	3,740	3,700	-	-	-
1910 Rentals	23,940	23,940	23,940	23,940	23,940	23,940
1920 Private Contribution/Donations	11,367	15,000	-	-	-	-
1940 Services to Local Ed Agencies	5,018	161,672	150,500	22,005	22,005	22,005
1960 Recover Prior Yrs Expenditures	3,396	1,463	2,588	-	-	-
1980 Fees Charged to Grants	713,313	666,110	915,000	980,000	980,000	1,005,000
1985 Fees-Non-Component Districts	310,625	314,631	148,000	160,000	160,000	160,000
1990 Miscellaneous	24,947	69,638	18,206	18,000	18,000	18,000
Subtotal	1,444,449	1,608,353	1,421,004	1,328,945	1,328,945	1,353,945
<b>State Sources</b>						
3299 Other Restricted Grants Aid	500	500	-	-	-	-
Subtotal	500	500	-	-	-	-
<b>Total Revenues</b>	1,444,949	1,608,853	1,421,004	1,328,945	1,328,945	1,353,945
<b>Other Sources</b>						
5200 Interfund Transfers	4,325,926	4,461,135	4,661,183	4,563,161	4,563,161	4,635,318
5400 Beginning Fund Balance	3,189,388	3,728,276	4,166,310	4,025,000	4,025,000	4,220,000
<b>Total Other Sources</b>	7,515,314	8,189,411	8,827,493	8,588,161	8,588,161	8,855,318
<b>TOTAL RESOURCES</b>	<u>\$ 8,960,263</u>	<u>\$ 9,798,264</u>	<u>\$ 10,248,497</u>	<u>\$ 9,917,106</u>	<u>\$ 9,917,106</u>	<u>\$ 10,209,263</u>
<b>REQUIREMENTS</b>						
<b>Expenditures</b>						
<b>Support Services</b>						
0000 Not Applicable	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -
<b>2100 Support Services</b>						
2130 Health Services	31	3,403	-	-	-	-
2190 Director Student Services	221,368	223,879	246,036	254,933	254,933	254,933
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	-	-	83,001	87,443	87,443	87,443
<b>2300 General Administration</b>						
2310 Board of Education	262,062	139,242	315,740	165,740	165,740	180,740
2320 Executive Administration	676,877	784,302	756,931	774,707	774,707	794,713
<b>2500 Business Services Support</b>						
2510 Direction of Business	199,875	284,933	307,850	327,258	327,258	327,258
2520 Fiscal Services	719,440	769,209	868,164	894,613	894,613	894,613
2540 Plant Operations & Maint.	506,105	571,329	589,470	696,001	696,001	696,001
2550 Student Transportation	6,778	41,460	10,000	10,000	10,000	10,000
2570 Internal Services	103,153	73,827	65,553	66,443	66,443	66,443
<b>2600 Central Support</b>						
2610 Central Support	5,374	980	4,000	4,000	4,000	4,000
2630 Information Services	299,454	368,001	396,130	412,501	412,501	412,501
2640 Staff Services	997,754	1,026,012	1,183,054	1,210,313	1,210,313	1,210,313
2660 Technology Services	977,616	832,580	1,113,522	1,153,671	1,153,671	1,153,671
2690 Other Support Systems	-	253,565	230,853	249,103	249,103	249,103
Subtotal	4,975,887	5,372,754	6,170,304	6,306,726	6,306,726	6,341,732
Total Expenditures	4,975,887	5,372,754	6,170,304	6,306,726	6,306,726	6,341,732
5200 Fund Transfer	256,100	259,200	355,100	271,100	271,100	275,850
6000 Contingencies	-	-	483,093	139,280	139,280	341,681
<b>Total Appropriation</b>	5,231,987	5,631,954	7,008,497	6,717,106	6,717,106	6,959,263
<b>Ending Fund Balance</b>	3,728,276	4,166,310	3,240,000	3,200,000	3,200,000	3,250,000

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**6 Operating Fund**

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted Budget 2021-22
<b>TOTAL REQUIREMENTS</b>	<u>\$ 8,960,263</u>	<u>\$ 9,798,264</u>	<u>\$ 10,248,497</u>	<u>\$ 9,917,106</u>	<u>\$ 9,917,106</u>	<u>\$ 10,209,263</u>
<b>EXPENDITURES BY OBJECT</b>						
<b>Salaries</b>						
0111 Licensed Salaries	\$ 306,465	\$ 299,854	\$ 410,108	\$ 335,521	\$ 335,521	\$ 295,509
0112 Classified Salaries	1,794,678	1,996,456	2,113,686	2,220,429	2,220,429	2,222,469
0113 Administrators	1,592,450	1,814,500	1,830,334	1,990,639	1,990,639	2,110,973
0114 Managerial-Classified	292,184	279,467	405,788	394,761	394,761	394,761
0121 Licensed Substitutes	180	-	500	500	500	500
0122 Classified Substitutes	1,504	578	3,000	3,000	3,000	3,000
0123 Licensed-Temporary	15,511	6,195	55,118	88,437	88,437	88,437
0124 Classified-Temporary	16,675	16,438	30,474	30,474	30,474	30,474
013* Additional Salary	7,737	8,556	43,500	83,449	83,449	84,827
019* Allocated Salaries	(1,144,215)	(1,325,602)	(1,487,526)	(1,615,823)	(1,615,823)	(1,687,010)
Subtotal	<u>2,883,169</u>	<u>3,096,442</u>	<u>3,404,982</u>	<u>3,531,387</u>	<u>3,531,387</u>	<u>3,543,940</u>
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	900,636	1,184,692	1,342,962	1,444,244	1,444,244	1,467,381
0220 Social Security Administration	299,180	328,019	365,364	383,044	383,044	388,566
0230 Other Payroll Costs	132,321	131,761	174,471	202,131	202,131	204,862
0240 Contractual Employee Benefits	793,815	904,310	1,000,545	1,067,899	1,067,899	1,094,757
029* Allocated Assoc. Payroll Costs	(611,470)	(780,937)	(905,900)	(1,027,551)	(1,027,551)	(1,078,346)
Subtotal	<u>1,514,482</u>	<u>1,767,845</u>	<u>1,977,442</u>	<u>2,069,767</u>	<u>2,069,767</u>	<u>2,077,220</u>
<b>Purchased Services</b>						
0310 Instruction- Professional/Tech	7,120	12,862	10,000	10,000	10,000	10,000
0320 Property Services	(16,729)	(2,385)	(79,478)	(46,328)	(46,328)	(46,328)
0340 Travel	65,917	50,077	89,460	90,060	90,060	93,060
0350 Communication	93,966	96,518	76,730	75,930	75,930	75,930
0380 Non-Instructional Prof/Tech	237,380	98,826	282,105	135,680	135,680	147,680
0390 Other Services and Adj.	(66,078)	(70,400)	27,632	40,668	40,668	40,668
0391 CTA Service Adjustments	(17,736)	(574)	1,461	1,505	1,505	1,505
0392 Allocated Purchased Services	(10,067)	(11,398)	(7,140)	(7,140)	(7,140)	(7,140)
Subtotal	<u>293,773</u>	<u>173,526</u>	<u>400,770</u>	<u>300,375</u>	<u>300,375</u>	<u>315,375</u>
<b>Supplies and Materials</b>						
0410 Supplies & Materials	61,495	94,860	147,946	162,886	162,886	162,886
0430 Library Books	167	-	-	-	-	-
0440 Periodicals	190	-	-	-	-	-
0450 Food	25	-	-	-	-	-
0460 Non-Consumable	9,201	5,557	3,700	3,500	3,500	3,500
0470 Non-Capital Computer Software	115,441	92,141	128,817	132,064	132,064	132,064
0480 Non-Capital Comp Hardware	21,713	38,176	26,600	26,600	26,600	26,600
0492 Allocated Supplies & Materials	(10,789)	(17,010)	(35,568)	(35,568)	(35,568)	(35,568)
Subtotal	<u>197,443</u>	<u>213,724</u>	<u>271,495</u>	<u>289,482</u>	<u>289,482</u>	<u>289,482</u>
<b>Capital Outlay</b>						
0540 Equipment	22,316	33,541	-	-	-	-
Subtotal	<u>22,316</u>	<u>33,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Objects</b>						
0640 Dues & Fees	64,704	87,676	115,615	115,715	115,715	115,715
Subtotal	<u>64,704</u>	<u>87,676</u>	<u>115,615</u>	<u>115,715</u>	<u>115,715</u>	<u>115,715</u>
<b>Total Expenditures</b>	<u>\$ 4,975,887</u>	<u>\$ 5,372,754</u>	<u>\$ 6,170,304</u>	<u>\$ 6,306,726</u>	<u>\$ 6,306,726</u>	<u>\$ 6,341,732</u>

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget**  
**3 Debt Service Fund**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1500 Earnings on Investments	\$ 39,481	\$ 32,959	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
1970 Services Provided Other Funds	2,971,237	3,131,958	3,425,269	3,541,518	3,541,518	3,541,518
Subtotal	3,010,718	3,164,917	3,435,269	3,551,518	3,551,518	3,551,518
<b>Total Revenues</b>	3,010,718	3,164,917	3,435,269	3,551,518	3,551,518	3,551,518
<b>Other Sources</b>						
5400 Beginning Fund Balance	64,481	7,413	(50,499)	-	-	-
<b>Total Other Sources</b>	64,481	7,413	(50,499)	-	-	-
<b>TOTAL RESOURCES</b>	<u>\$ 3,075,199</u>	<u>\$ 3,172,330</u>	<u>\$ 3,384,770</u>	<u>\$ 3,551,518</u>	<u>\$ 3,551,518</u>	<u>\$ 3,551,518</u>
<b>REQUIREMENTS</b>						
<b>Expenditures</b>						
<b>Other Uses</b>						
5100 Debt Service	\$ 3,067,786	\$ 3,222,829	\$ 3,384,770	\$ 3,551,518	\$ 3,551,518	\$ 3,551,518
Subtotal	3,067,786	3,222,829	3,384,770	3,551,518	3,551,518	3,551,518
Total Expenditures	3,067,786	3,222,829	3,384,770	3,551,518	3,551,518	3,551,518
<b>Total Appropriation</b>	3,067,786	3,222,829	3,384,770	3,551,518	3,551,518	3,551,518
<b>Ending Fund Balance</b>	7,413	(50,499)	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<u>\$ 3,075,199</u>	<u>\$ 3,172,330</u>	<u>\$ 3,384,770</u>	<u>\$ 3,551,518</u>	<u>\$ 3,551,518</u>	<u>\$ 3,551,518</u>
<b>EXPENDITURES BY OBJECT</b>						
<b>Other Objects</b>						
0610 Redemption of Principal	\$ 1,595,000	\$ 1,835,000	\$ 2,095,000	\$ 2,375,000	\$ 2,375,000	\$ 2,375,000
0621 Regular Interest	1,472,786	1,387,829	1,289,770	1,176,518	1,176,518	1,176,518
Subtotal	3,067,786	3,222,829	3,384,770	3,551,518	3,551,518	3,551,518
<b>Total Expenditures</b>	<u>\$ 3,067,786</u>	<u>\$ 3,222,829</u>	<u>\$ 3,384,770</u>	<u>\$ 3,551,518</u>	<u>\$ 3,551,518</u>	<u>\$ 3,551,518</u>

**Multnomah Education Service District  
2021 - 2022 Fiscal Year Annual Budget  
4 Facilities & Equipment Reserve Fund**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1920 Private Contribution/Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
1990 Miscellaneous	40,494	305,303	25,000	25,000	25,000	25,000
Subtotal	40,494	305,303	25,000	25,000	25,000	37,200
<b>Total Revenues</b>	40,494	305,303	25,000	25,000	25,000	37,200
<b>Other Sources</b>						
5200 Interfund Transfers	461,100	404,200	950,100	416,100	416,100	420,850
5400 Beginning Fund Balance	1,250,589	1,343,226	1,159,440	1,625,000	1,625,000	1,655,000
<b>Total Other Sources</b>	1,711,689	1,747,426	2,109,540	2,041,100	2,041,100	2,075,850
<b>TOTAL RESOURCES</b>	<u>\$ 1,752,183</u>	<u>\$ 2,052,729</u>	<u>\$ 2,134,540</u>	<u>\$ 2,066,100</u>	<u>\$ 2,066,100</u>	<u>\$ 2,113,050</u>

**REQUIREMENTS**

**Expenditures**

<b>Support Services</b>						
<b>2500 Business Services Support</b>						
2540 Plant Operations & Maint.	\$ 239,585	\$ 204,520	\$ 232,500	\$ 273,600	\$ 273,600	\$ 290,550
<b>2600 Central Support</b>						
2660 Technology Services	159,978	688,769	753,000	575,469	575,469	605,469
Subtotal	399,563	893,289	985,500	849,069	849,069	896,019
<b>Facilities Acquisition and Constr.</b>						
4150 Building Acquisition Constr.	9,394	-	5,000	5,000	5,000	5,000
Subtotal	9,394	-	5,000	5,000	5,000	5,000
Total Expenditures	408,957	893,289	990,500	854,069	854,069	901,019
6000 Contingencies	-	-	759,040	712,031	712,031	712,031
<b>Total Appropriation</b>	408,957	893,289	1,749,540	1,566,100	1,566,100	1,613,050
<b>Ending Fund Balance</b>	1,343,226	1,159,440	385,000	500,000	500,000	500,000
<b>TOTAL REQUIREMENTS</b>	<u>\$ 1,752,183</u>	<u>\$ 2,052,729</u>	<u>\$ 2,134,540</u>	<u>\$ 2,066,100</u>	<u>\$ 2,066,100</u>	<u>\$ 2,113,050</u>

**EXPENDITURES BY OBJECT**

<b>Purchased Services</b>						
0320 Property Services	\$ 142,730	\$ 192,154	\$ 295,500	\$ 314,069	\$ 314,069	\$ 331,019
0340 Travel	1,004	831	-	-	-	-
0350 Communication	-	401,051	-	-	-	-
0380 Non-Instructional Prof/Tech	65,421	-	-	-	-	-
Subtotal	209,155	594,036	295,500	314,069	314,069	331,019
<b>Supplies and Materials</b>						
0410 Supplies & Materials	1,821	349	-	-	-	-
0460 Non-Consumable	3,023	14,524	40,000	40,000	40,000	40,000
0470 Non-Capital Computer Software	19,541	10,770	-	-	-	-
0480 Non-Capital Comp Hardware	15,974	56,120	-	400,000	400,000	430,000
Subtotal	40,359	81,763	40,000	440,000	440,000	470,000
<b>Capital Outlay</b>						
0520 Buildings Acquisition	57,317	-	-	-	-	-
0530 Improvements Not Buildings	10,424	-	-	-	-	-
0540 Equipment	39,287	-	-	-	-	-
0550 Technology	52,265	216,943	655,000	100,000	100,000	100,000
Subtotal	159,293	216,943	655,000	100,000	100,000	100,000
<b>Other Objects</b>						
0640 Dues & Fees	150	547	-	-	-	-
Subtotal	150	547	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 408,957</u>	<u>\$ 893,289</u>	<u>\$ 990,500</u>	<u>\$ 854,069</u>	<u>\$ 854,069</u>	<u>\$ 901,019</u>

**Multnomah Education Service District  
2021 - 2022 Fiscal Year Annual Budget  
7 Risk Management Reserve Fund**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1970 Services Provided Other Funds	\$ 874,909	\$ 876,692	\$ 911,406	\$ 989,980	\$ 989,980	\$ 989,980
1990 Miscellaneous	42,775	73,236	80,558	-	-	-
Subtotal	917,684	949,928	991,964	989,980	989,980	989,980
<b>Total Revenues</b>	917,684	949,928	991,964	989,980	989,980	989,980
<b>Other Sources</b>						
5200 Interfund Transfers	-	-	90,000	-	-	-
5400 Beginning Fund Balance	768,308	923,532	1,051,628	1,100,000	1,100,000	1,100,000
<b>Total Other Sources</b>	768,308	923,532	1,141,628	1,100,000	1,100,000	1,100,000
<b>TOTAL RESOURCES</b>	<u>\$ 1,685,992</u>	<u>\$ 1,873,460</u>	<u>\$ 2,133,592</u>	<u>\$ 2,089,980</u>	<u>\$ 2,089,980</u>	<u>\$ 2,089,980</u>
<b>REQUIREMENTS</b>						
<b>Expenditures</b>						
<b>Support Services</b>						
<b>2500 Business Services Support</b>						
2570 Internal Services	\$ 762,460	\$ 821,832	\$ 1,013,884	\$ 1,002,080	\$ 1,002,080	\$ 1,002,080
<b>2600 Central Support</b>						
2640 Staff Services	-	-	10,582	10,697	10,697	10,697
Subtotal	762,460	821,832	1,024,466	1,012,777	1,012,777	1,012,777
Total Expenditures	762,460	821,832	1,024,466	1,012,777	1,012,777	1,012,777
6000 Contingencies	-	-	559,126	502,203	502,203	502,203
<b>Total Appropriation</b>	762,460	821,832	1,583,592	1,514,980	1,514,980	1,514,980
<b>Ending Fund Balance</b>	923,532	1,051,628	550,000	575,000	575,000	575,000
<b>TOTAL REQUIREMENTS</b>	<u>\$ 1,685,992</u>	<u>\$ 1,873,460</u>	<u>\$ 2,133,592</u>	<u>\$ 2,089,980</u>	<u>\$ 2,089,980</u>	<u>\$ 2,089,980</u>
<b>EXPENDITURES BY OBJECT</b>						
<b>Salaries</b>						
0114 Managerial-Classified	\$ 106,925	\$ 106,938	\$ 109,455	\$ 111,097	\$ 111,097	\$ 111,097
0121 Licensed Substitutes	-	-	3,500	3,500	3,500	3,500
0122 Classified Substitutes	-	-	3,500	3,500	3,500	3,500
0124 Classified-Temporary	-	988	-	-	-	-
013* Additional Salary	-	-	2,161	2,203	2,203	2,203
Subtotal	106,925	107,926	118,616	120,300	120,300	120,300
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	28,801	34,878	36,186	35,655	35,655	35,655
0220 Social Security Administration	8,132	8,219	8,910	9,035	9,035	9,035
0230 Other Payroll Costs	3,035	2,801	3,720	4,150	4,150	4,150
0240 Contractual Employee Benefits	16,800	17,286	16,962	17,385	17,385	17,385
Subtotal	56,768	63,184	65,778	66,225	66,225	66,225
<b>Purchased Services</b>						
0320 Property Services	-	2,596	-	-	-	-
0340 Travel	1,479	1,888	2,000	2,000	2,000	2,000
0350 Communication	5,222	11,059	13,000	13,000	13,000	13,000
0380 Non-Instructional Prof/Tech	-	19,305	-	-	-	-
Subtotal	6,701	34,848	15,000	15,000	15,000	15,000
<b>Supplies and Materials</b>						
0410 Supplies & Materials	1,834	9,120	116,905	26,905	26,905	26,905
0460 Non-Consumable	13,930	883	-	-	-	-
0470 Non-Capital Computer Software	-	2,196	-	-	-	-
Subtotal	15,764	12,199	116,905	26,905	26,905	26,905
<b>Other Objects</b>						
0640 Dues & Fees	743	543	1,000	1,000	1,000	1,000

**Multnomah Education Service District  
2021 - 2022 Fiscal Year Annual Budget  
7 Risk Management Reserve Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>2018-19</b>	<b>2019-20</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
			<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
0650 Insurance & Judgements	575,559	603,132	707,167	783,347	783,347	783,347
Subtotal	576,302	603,675	708,167	784,347	784,347	784,347
<b>Total Expenditures</b>	<b>\$ 762,460</b>	<b>\$ 821,832</b>	<b>\$ 1,024,466</b>	<b>\$ 1,012,777</b>	<b>\$ 1,012,777</b>	<b>\$ 1,012,777</b>



## **Expenditures by Department**

This section includes two documents per department. The first provides a brief description of the department, its primary funding sources, and a description of any significant changes in services, funding and FTE in the proposed budget. The next document displays the expenditure perspectives by fund and activity, division and category followed by full-time equivalent position summaries by fund and division.

## Administration

**Department Description:**

The purpose of Administration is to assist component district efforts in providing efficient and high quality education opportunities for students served.

The Superintendent serves as the Board's Executive Officer, Chief Administrator of MESD, Budget Officer, and Executive Officer of the Local Contract Review Board. The Superintendent is tasked with organizing the staff and facilities of MESD to optimize the quality of services and efficiency of operation and to delegate appropriate authority to members of the Administrative/Supervisory staff as necessary, in the judgment of the Superintendent, for the operation of MESD.

Administration also includes Strategic Engagement and Equity Initiatives and Partnerships. Strategic Engagement is responsible for partnerships, government affairs, research, grants and communications. Equity Initiatives and Partnerships facilitates examinations of school and government practices and provides professional learning.

**Primary Funding Sources:**

Operating Fund

**Brief Description of significant department / service changes:**

No significant changes have been incorporated into the budget at this time.

**Brief Description of significant funding changes:**

Because 2021-22 will be a Board member election year, election fees have been removed from the Board budget. While costs have been shared with NWRESA in 2020-2021, the Proposed budget assumes that MESD will solely fund the equity director position. 2020-2021 includes a grant that will be ending in June 2021.

**Brief Description of FTE changes:**

The 2021-2022 Proposed budget reflects the addition of the grant-funded Equitable Career Pathways Navigator position.

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**100 Administration**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 135,661	\$ 137,805	\$ 91,416	\$ 108,145	\$ 108,145	\$ 108,145
<b>Contracted Services Fund</b>						
2000 Support Services	10,048	(58,390)	238,736	139,500	139,500	139,500
<b>Operating Fund</b>						
2000 Support Services	1,239,251	1,538,072	1,692,654	1,595,051	1,595,051	1,630,057
<b>Risk Management Reserve</b>						
2000 Support Services	-	17,106	90,000	-	-	-
<b>Total Expenditures</b>	<u>1,384,960</u>	<u>1,634,593</u>	<u>2,112,806</u>	<u>1,842,696</u>	<u>1,842,696</u>	<u>1,877,702</u>
<b>By Division</b>						
100 Board of Directors	262,062	139,242	315,740	165,740	165,740	180,740
110 Administration	810,916	932,411	928,867	873,372	873,372	893,378
111 Equity & Partnerships	-	183,843	230,853	249,103	249,103	249,103
112 Pathways Programs	-	-	212,353	127,000	127,000	127,000
500 Strategic Engagement	309,502	376,617	422,513	425,001	425,001	425,001
520 School Closure	2,480	2,480	2,480	2,480	2,480	2,480
<b>Total Expenditures</b>	<u>1,384,960</u>	<u>1,634,593</u>	<u>2,112,806</u>	<u>1,842,696</u>	<u>1,842,696</u>	<u>1,877,702</u>
<b>By Category</b>						
0100 Salaries	734,949	936,228	964,810	1,029,482	1,029,482	1,042,034
0200 Associated Payroll Costs	322,143	464,674	480,433	550,943	550,943	558,397
0300 Purchased Services	272,738	129,511	432,211	141,689	141,689	156,689
0400 Supplies and Materials	15,991	48,929	151,220	47,120	47,120	47,120
0600 Other Objects	39,139	55,251	84,132	73,462	73,462	73,462
<b>Total Expenditures</b>	<u>\$ 1,384,960</u>	<u>\$ 1,634,593</u>	<u>\$ 2,112,806</u>	<u>\$ 1,842,696</u>	<u>\$ 1,842,696</u>	<u>\$ 1,877,702</u>
<b>FULL-TIME EQUIVALENT (FTE) PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	1.00	1.00	1.00	1.00	1.00	1.00
<b>Contracted Services Fund</b>						
2000 Support Services	-	-	-	1.00	1.00	1.00
<b>Operating Fund</b>						
2000 Support Services	5.52	7.79	6.89	6.97	6.97	6.97
<b>Total Full-Time Equivalent</b>	<u>6.52</u>	<u>8.79</u>	<u>7.89</u>	<u>8.97</u>	<u>8.97</u>	<u>8.97</u>
<b>By Division</b>						
110 Administration	4.00	5.00	4.00	4.00	4.00	4.00
111 Equity & Partnerships	-	0.42	1.00	1.00	1.00	1.00
112 Pathways Programs	-	-	-	1.00	1.00	1.00
500 Strategic Engagement	2.52	3.37	2.89	2.97	2.97	2.97
<b>Total Full-Time Equivalent</b>	<u>6.52</u>	<u>8.79</u>	<u>7.89</u>	<u>8.97</u>	<u>8.97</u>	<u>8.97</u>

## Facilities

**Department Description:**

The Facilities Services department provides high quality project management, maintenance, custodial and transportation services to all MESD-operated sites. In addition, the department provides mail distribution and office supply services to all ESD facilities. Services include:

The Facilities Service team takes an active role in suggesting, planning and budgeting for capital projects. Once projects are approved, Facilities Service administers and manages these projects from bid process through completion.

The Facilities Maintenance team provides a wide variety of repairs and support services including everything from roof repair to rearranging furniture. All repairs related to MESD buildings are either directly conducted by or supervised by Facilities staff.

The Custodial staff provides services to the seven locations operated by MESD. They ensure that all the buildings are cleaned nightly during the school year and also perform minor repairs, and moving materials.

Ainsworth Mail/Supply Room staff provides mail support for all agency staff as well as maintains a ready supply of forms and other office supplies.

The transportation side of the department provides courier and transportation services between the MESD locations, MESD component districts, and school districts in Clackamas ESD and NW Regional ESD.

**Primary Funding Sources:**

Resolution and operating funds

**Brief Description of significant department / service changes:**

No significant changes.

**Brief Description of significant funding changes:**

Utility costs have been reduced in 2019-20 and 2020-21 due to building closures. The Proposed 2021-22 budget includes utilities estimated for full building use. The Adopted budget includes HVAC and Indoor Air Quality (IAQ) projects funded through ESSER.

**Brief Description of FTE changes:**

There are no FTE changes currently planned for 2021-22.

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**150 Facilities Services**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 39,325	\$ 36,124	\$ 22,280	\$ 20,955	\$ 20,955	\$ 20,955
<b>Contracted Services Fund</b>						
2000 Support Services	-	-	-	-	-	81,750
4000 Facilities Acquisition & Constr.	323,220	-	-	-	-	-
Subtotal	323,220	-	-	-	-	81,750
<b>Operating Fund</b>						
2000 Support Services	616,036	686,616	665,023	772,444	772,444	772,444
<b>Facilities &amp; Equipment Reserve</b>						
2000 Support Services	239,585	204,520	232,500	273,600	273,600	290,550
4000 Facilities Acquisition & Constr.	9,394	-	5,000	5,000	5,000	5,000
Subtotal	248,979	204,520	237,500	278,600	278,600	295,550
<b>Total Expenditures</b>	<b>1,227,560</b>	<b>927,260</b>	<b>924,803</b>	<b>1,071,999</b>	<b>1,071,999</b>	<b>1,170,699</b>
<b>By Division</b>						
150 Facility Services	1,078,304	775,849	826,970	974,601	974,601	991,551
155 Transportation Services	133,852	107,234	74,833	74,398	74,398	74,398
510 Printing & Graphics	15,404	44,177	23,000	23,000	23,000	23,000
903 ESSER Funding	-	-	-	-	-	81,750
<b>Total Expenditures</b>	<b>1,227,560</b>	<b>927,260</b>	<b>924,803</b>	<b>1,071,999</b>	<b>1,071,999</b>	<b>1,170,699</b>
<b>By Category</b>						
0100 Salaries	353,707	385,764	413,628	441,772	441,772	441,772
0200 Associated Payroll Costs	217,276	240,467	262,623	289,115	289,115	289,115
0300 Purchased Services	135,723	181,069	178,262	253,312	253,312	340,262
0400 Supplies and Materials	47,139	79,214	60,690	78,100	78,100	83,100
0500 Capital Outlay	451,206	33,541	-	-	-	-
0600 Other Objects	22,509	7,205	9,600	9,700	9,700	16,450
<b>Total Expenditures</b>	<b>\$ 1,227,560</b>	<b>\$ 927,260</b>	<b>\$ 924,803</b>	<b>\$ 1,071,999</b>	<b>\$ 1,071,999</b>	<b>\$ 1,170,699</b>
<b>FULL-TIME EQUIVALENT (FTE) PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	0.50	0.47	0.47	0.47	0.47	0.47
<b>Operating Fund</b>						
2000 Support Services	13.02	14.00	14.00	14.00	14.00	14.00
<b>Total Full-Time Equivalent</b>	<b>13.52</b>	<b>14.47</b>	<b>14.47</b>	<b>14.47</b>	<b>14.47</b>	<b>14.47</b>
<b>By Division</b>						
150 Facility Services	12.00	13.50	13.50	13.50	13.50	13.50
155 Transportation Services	1.52	0.97	0.97	0.97	0.97	0.97
<b>Total Full-Time Equivalent</b>	<b>13.52</b>	<b>14.47</b>	<b>14.47</b>	<b>14.47</b>	<b>14.47</b>	<b>14.47</b>

## Business Services

**Department Description:**

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

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

**Primary Funding Sources:**

Operating Fund.

**Brief Description of significant department / service changes:**

No significant changes.

**Brief Description of significant funding changes:**

The Adopted budget includes updated transit selections from the component districts.

**Brief Description of FTE changes:**

There are no FTE changes currently planned for 2021-22.

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**200 Business Services**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 40,724	\$ 114,606	\$ 134,294	\$ 170,943	\$ 170,943	\$ 170,943
5000 Other Uses - Transits	12,016,370	13,989,719	12,868,000	9,410,525	9,410,525	10,829,200
Subtotal	12,057,094	14,104,325	13,002,294	9,581,468	9,581,468	11,000,143
<b>Operating Fund</b>						
2000 Support Services	886,905	1,006,645	1,129,046	1,173,752	1,173,752	1,173,752
<b>Risk Management Reserve</b>						
2000 Support Services	762,460	804,726	923,884	1,002,080	1,002,080	1,002,080
<b>Total Expenditures</b>	<b>13,706,459</b>	<b>15,915,696</b>	<b>15,055,224</b>	<b>11,757,300</b>	<b>11,757,300</b>	<b>13,175,975</b>

<b>By Division</b>						
210 Business Services Admin	227,877	309,809	311,850	331,258	331,258	331,258
220 Fiscal Services	1,462,212	1,616,168	1,875,374	2,015,517	2,015,517	2,015,517
221 Fiscal Services-Transits	12,016,370	13,989,719	12,868,000	9,410,525	9,410,525	10,829,200
<b>Total Expenditures</b>	<b>13,706,459</b>	<b>15,915,696</b>	<b>15,055,224</b>	<b>11,757,300</b>	<b>11,757,300</b>	<b>13,175,975</b>

<b>By Category</b>						
0100 Salaries	693,959	752,830	871,950	922,259	922,259	922,259
0200 Associated Payroll Costs	347,657	414,596	499,177	531,939	531,939	531,939
0300 Purchased Services	31,334	113,669	38,900	39,200	39,200	39,200
0400 Supplies and Materials	27,101	18,580	43,325	43,325	43,325	43,325
0600 Other Objects	590,038	626,302	733,872	810,052	810,052	810,052
0721 Transits to Districts	12,016,370	13,989,719	12,868,000	9,410,525	9,410,525	10,829,200
<b>Total Expenditures</b>	<b>\$ 13,706,459</b>	<b>\$ 15,915,696</b>	<b>\$ 15,055,224</b>	<b>\$ 11,757,300</b>	<b>\$ 11,757,300</b>	<b>\$ 13,175,975</b>

**FULL-TIME EQUIVALENT (FTE) PERSPECTIVES**

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	-	-	1.00	1.00	1.00	1.00
<b>Operating Fund</b>						
2000 Support Services	8.00	9.00	9.00	9.00	9.00	9.00
<b>Risk Management Reserve</b>						
2000 Support Services	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Full-Time Equivalent</b>	<b>9.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

<b>By Division</b>						
210 Business Services Admin	1.00	1.00	3.00	2.00	2.00	2.00
220 Fiscal Services	8.00	9.00	8.00	9.00	9.00	9.00
<b>Total Full-Time Equivalent</b>	<b>9.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

## Human Resources

**Department Description:**

The Human Resources department supports the MESD community to succeed in the delivery of services to children and families by providing resources and knowledge to meet their personal and professional needs. This is accomplished through the recruitment and hiring of quality permanent and temporary staff, administration of payroll and employee benefits, management of worker's compensation and leaves of absences, and tracking of licensure and professional development.

**Primary Funding Sources:**

Operating Fund

**Brief Description of significant department / service changes:**

No significant changes anticipated.

**Brief Description of significant funding changes:**

No significant changes anticipated.

**Brief Description of FTE changes:**

Within the 2020-2021 year, 0.25 FTE for the wellness coordinator position was shifted to Special Education.



**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**400 Human Resources**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 25,000	\$ 26,400	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
<b>Contracted Services Fund</b>						
2000 Support Services	1,162	2,606	-	-	-	-
<b>Operating Fund</b>						
2000 Support Services	975,462	1,003,231	1,157,754	1,184,284	1,184,284	1,184,284
<b>Risk Management Reserve</b>						
2000 Support Services	-	-	10,582	10,697	10,697	10,697
<b>Total Expenditures</b>	<u>1,001,624</u>	<u>1,032,237</u>	<u>1,181,336</u>	<u>1,207,981</u>	<u>1,207,981</u>	<u>1,207,981</u>
<b>By Division</b>						
400 Human Resources	<u>1,001,624</u>	<u>1,032,237</u>	<u>1,181,336</u>	<u>1,207,981</u>	<u>1,207,981</u>	<u>1,207,981</u>
<b>Total Expenditures</b>	<u>1,001,624</u>	<u>1,032,237</u>	<u>1,181,336</u>	<u>1,207,981</u>	<u>1,207,981</u>	<u>1,207,981</u>
<b>By Category</b>						
0100 Salaries	571,532	595,237	659,120	661,520	661,520	661,520
0200 Associated Payroll Costs	378,627	413,621	443,153	455,964	455,964	455,964
0300 Purchased Services	26,575	11,105	46,045	59,020	59,020	59,020
0400 Supplies and Materials	24,018	9,891	31,838	30,297	30,297	30,297
0600 Other Objects	872	2,383	1,180	1,180	1,180	1,180
<b>Total Expenditures</b>	<u>\$ 1,001,624</u>	<u>\$ 1,032,237</u>	<u>\$ 1,181,336</u>	<u>\$ 1,207,981</u>	<u>\$ 1,207,981</u>	<u>\$ 1,207,981</u>

**FULL-TIME EQUIVALENT (FTE) PERSPECTIVES**

<b>By Fund and Activity</b>						
<b>Operating Fund</b>						
2000 Support Services	<u>8.00</u>	<u>8.75</u>	<u>8.75</u>	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>
<b>Total Full-Time Equivalent</b>	<u>8.00</u>	<u>8.75</u>	<u>8.75</u>	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>
<b>By Division</b>						
400 Human Resources	<u>8.00</u>	<u>8.75</u>	<u>8.75</u>	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>
<b>Total Full-Time Equivalent</b>	<u>8.00</u>	<u>8.75</u>	<u>8.75</u>	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>

## Technology Services

### Department Description:

Multnomah ESD is a founding member of the Cascade Technology Alliance (CTA). This organization is created through the participation of the Multnomah ESD, Columbia Gorge ESD, Northwest Regional ESD, and Willamette ESD technology departments. The technology staffs from these ESDs have combined to form a single organizational group that serves their 53 constituent districts, as well as other public and nonprofit agencies in need of technology solutions.

The Technology Services department provides services both to the component districts through resolution and contracted services as well as internally to MESD. The goal of Technology Services is to deliver administrative computer technology and support designed to increase the component district's efficiency and improve internal and external communications. The services fall into four primary categories: Student Information Services, Business Systems Support, Network Services, and Internal Agency Support.

Student Information Services provides comprehensive computer services for administrative student applications. CTA supports a web-based student information system with access for administrators, teachers and professional staff concerned with the management of student records. This integrated system includes demographics, scheduling, attendance, progress/grade reporting, graduation requirement tracking, state reporting, special education, and grade book access for parents and students.

Business Systems Support provides extensive integrated administrative, financial and human resource computer systems. CTA supports a web-based financial and human resources system.

The Network Services division manages the Wide Area Network (WAN). Management of the WAN responsibilities includes deployment of updated routers, router maintenance, network management and connection to the Internet, and other emerging networks.

Lastly, Internal Agency Support provides Local Area Network (LAN) and desktop support services. Internal Agency Support provides industry standards based hardware and software to MESD employees and students.

### Primary Funding Sources:

Resolution, contracted, and operating funds

### Brief Description of significant service/funding changes:

Following a pilot project in 2019-20 using the equipment reserve fund (Fund 4), a significant investment in network infrastructure is planned using district resolution funds (Fund 1). The Adopted budget includes communication, conferencing, and network projects funded through ESSER.

### Brief Description of FTE changes:

Shifts occurring during the 2020-21 year include the reduction of an ORMED (Medicaid billing program) customer support analyst position through attrition.

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**600 Technology Services**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 3,451,404	\$ 3,581,093	\$ 5,142,635	\$ 4,796,645	\$ 4,796,645	\$ 4,797,583
<b>Contracted Services Fund</b>						
2000 Support Services	730,579	743,351	689,442	738,601	738,601	1,196,401
<b>Operating Fund</b>						
2000 Support Services	999,050	854,399	1,137,822	1,178,700	1,178,700	1,178,700
<b>Facilities &amp; Equipment Reserve</b>						
2000 Support Services	159,978	688,769	753,000	575,469	575,469	605,469
<b>Total Expenditures</b>	<b>5,341,011</b>	<b>5,867,612</b>	<b>7,722,899</b>	<b>7,289,415</b>	<b>7,289,415</b>	<b>7,778,153</b>
<b>By Division</b>						
610 Student Applications	1,354,952	1,912,918	1,548,995	1,591,785	1,591,785	1,591,785
620 Business Applications	315,927	283,922	375,517	371,694	371,694	371,694
630 Infrastructure Services	2,015,425	2,106,141	4,076,789	3,523,351	3,523,351	3,554,289
640 Internal Agency Support	765,766	680,202	891,844	915,070	915,070	915,070
650 Application Development	362,564	353,738	380,972	416,558	416,558	416,558
660 Substitute Registration	87,675	94,212	100,312	108,914	108,914	108,914
670 Meeting Room Technology	70,687	46,866	40,000	40,000	40,000	40,000
695 Support Services	368,015	389,613	308,470	322,043	322,043	322,043
903 ESSER Funding	-	-	-	-	-	457,800
<b>Total Expenditures</b>	<b>5,341,011</b>	<b>5,867,612</b>	<b>7,722,899</b>	<b>7,289,415</b>	<b>7,289,415</b>	<b>7,778,153</b>
<b>By Category</b>						
0100 Salaries	2,233,679	2,197,621	2,510,458	2,645,334	2,645,334	2,645,334
0200 Associated Payroll Costs	1,155,752	1,227,639	1,387,706	1,468,437	1,468,437	1,469,375
0300 Purchased Services	1,474,319	1,892,753	2,545,362	2,408,118	2,408,118	2,408,118
0400 Supplies and Materials	314,265	295,471	573,237	613,255	613,255	1,063,255
0500 Capital Outlay	95,585	216,943	668,402	113,402	113,402	113,402
0600 Other Objects	67,411	37,185	37,734	40,869	40,869	78,669
<b>Total Expenditures</b>	<b>\$ 5,341,011</b>	<b>\$ 5,867,612</b>	<b>\$ 7,722,899</b>	<b>\$ 7,289,415</b>	<b>\$ 7,289,415</b>	<b>\$ 7,778,153</b>
<b>FULL-TIME EQUIVALENT (FTE) PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	16.83	17.22	17.08	17.33	17.33	17.33
<b>Contracted Services Fund</b>						
2000 Support Services	6.87	6.13	5.73	4.58	4.58	4.58
<b>Operating Fund</b>						
2000 Support Services	7.93	7.43	7.39	7.04	7.04	7.04
<b>Total Full-Time Equivalent</b>	<b>31.63</b>	<b>30.78</b>	<b>30.20</b>	<b>28.95</b>	<b>28.95</b>	<b>28.95</b>
<b>By Division</b>						
610 Student Applications	14.00	14.14	13.00	13.00	13.00	13.00
620 Business Applications	1.52	1.52	1.38	1.38	1.38	1.38
630 Infrastructure Services	2.83	3.08	4.08	4.33	4.33	4.33
640 Internal Agency Support	6.41	5.91	6.01	5.66	5.66	5.66
650 Application Development	3.18	2.48	2.30	2.25	2.25	2.25
695 Support Services	3.69	3.65	3.43	2.33	2.33	2.33
<b>Total Full-Time Equivalent</b>	<b>31.63</b>	<b>30.78</b>	<b>30.20</b>	<b>28.95</b>	<b>28.95</b>	<b>28.95</b>

## Student Services - Special Education Services

**Department Description:**

The Special Education Services Department (SPED) provides special education services for students K-21 to our component districts as well as to districts outside of Multnomah County. Staff includes teachers, educational assistants, behavioral and instructional consultants, school psychologists, speech pathologists, physical therapists, assistive technology consultants, occupational therapists, various levels of support staff, supervisors and a coordinator. Special Education Services collaborates with community organizations and our component districts to ensure that every child with a disability is provided the best educational opportunities available.

The SPED department is organized into Functional Living Skills (FLS), FLS Alternative at Wheatley School, Arata/Burlingame/Knott/Four Creeks, and Related Services. In addition, each division comprises several programs.

**Primary Funding Sources:**

Resolution funds and contracts for service, IDEA, federal grants, and ODE sub-grants

**Brief Description of significant department / service changes:**

The department expanded significantly for 2018-2019 and 2019-2020. No significant additional expansion is anticipated for 2021-2022.

**Brief Description of significant funding changes:**

Department services fluctuate to meet the needs of component districts and the regional student population.

**Brief Description of FTE changes:**

The staffing in the Adopted 2021-22 budget reflects receipt of component district selections as of May 2021.

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**700 Special Education Services**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
1000 Instruction	\$ 6,250,390	\$ 5,373,971	\$ 7,606,728	\$ 7,774,076	\$ 7,774,076	\$ 7,663,334
2000 Support Services	3,639,176	4,357,105	3,987,653	4,202,109	4,202,109	4,376,849
3000 Enterprise & Community Svcs.	-	14	-	-	-	-
Subtotal	9,889,566	9,731,090	11,594,381	11,976,185	11,976,185	12,040,183
<b>Contracted Services Fund</b>						
1000 Instruction	6,323,365	9,190,702	7,905,720	7,371,072	7,371,072	7,367,773
2000 Support Services	2,709,900	3,052,696	3,753,390	4,341,859	4,341,859	4,366,421
3000 Enterprise & Community Svcs.	170,586	125,029	65,771	180,060	180,060	180,060
Subtotal	9,203,851	12,368,427	11,724,881	11,892,991	11,892,991	11,914,254
<b>Operating Fund</b>						
2000 Support Services	203,040	214,204	233,853	241,381	241,381	241,381
<b>Total Expenditures</b>	<b>19,296,457</b>	<b>22,313,721</b>	<b>23,553,115</b>	<b>24,110,557</b>	<b>24,110,557</b>	<b>24,195,818</b>
<b>By Division</b>						
710 EI/ECSE	703	70	23,674	23,674	23,674	23,674
750 Functional Living Skills	9,258,297	9,621,725	9,310,701	10,551,525	10,551,525	10,176,021
755 Helensview SPED	-	748,083	1,170,332	1,001,341	1,001,341	1,001,887
780 Related Services	2,432,691	2,762,094	3,781,205	1,329,475	1,329,475	1,852,193
940 LTCT and Hospital	12	-	-	-	-	-
960 The Creeks	7,604,754	9,181,749	9,267,203	11,204,542	11,204,542	11,142,043
<b>Total Expenditures</b>	<b>19,296,457</b>	<b>22,313,721</b>	<b>23,553,115</b>	<b>24,110,557</b>	<b>24,110,557</b>	<b>24,195,818</b>
<b>By Category</b>						
0100 Salaries	10,571,020	12,279,700	12,652,526	13,024,191	13,024,191	13,037,711
0200 Associated Payroll Costs	6,087,765	7,704,426	8,391,672	8,931,019	8,931,019	8,986,081
0300 Purchased Services	1,953,066	1,850,300	1,669,255	1,776,346	1,776,346	1,786,707
0400 Supplies and Materials	622,102	439,065	800,784	340,930	340,930	347,248
0600 Other Objects	62,504	40,230	38,878	38,071	38,071	38,071
<b>Total Expenditures</b>	<b>\$ 19,296,457</b>	<b>\$ 22,313,721</b>	<b>\$ 23,553,115</b>	<b>\$ 24,110,557</b>	<b>\$ 24,110,557</b>	<b>\$ 24,195,818</b>

**FULL-TIME EQUIVALENT (FTE) PERSPECTIVES**

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
1000 Instruction	93.07	101.02	113.65	115.17	115.17	113.30
2000 Support Services	28.58	30.08	35.29	31.99	31.99	34.38
Subtotal	121.65	131.10	148.94	147.16	147.16	147.68
<b>Contracted Services Fund</b>						
1000 Instruction	82.47	118.84	128.21	105.23	105.23	104.46
2000 Support Services	15.93	26.12	35.00	28.13	28.13	28.45
Subtotal	98.40	144.96	163.21	133.36	133.36	132.91
<b>Operating Fund</b>						
2000 Support Services	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Full-Time Equivalent</b>	<b>221.05</b>	<b>277.06</b>	<b>313.15</b>	<b>281.52</b>	<b>281.52</b>	<b>281.59</b>
<b>By Division</b>						
750 Functional Living Skills	125.69	124.03	132.16	124.33	124.33	118.18
755 Helensview SPED	-	5.74	10.44	10.16	10.16	10.16
780 Related Services	25.00	33.10	42.08	11.71	11.71	18.87
960 The Creeks	70.36	114.19	128.47	135.32	135.32	134.38
<b>Total Full-Time Equivalent</b>	<b>221.05</b>	<b>277.06</b>	<b>313.15</b>	<b>281.52</b>	<b>281.52</b>	<b>281.59</b>

## **Student Services - School Health Services**

### **Department Description:**

The Department of School Health Services (SHS) provides and coordinates specialized health services that support the educational experience for students enrolled in our component districts as well as some Clackamas County districts. Staff includes nurses, school health assistants, support staff, audiologists and immunization specialists. The department coordinates the services MESD staff provides to students with parents and families, school district staff, community health care providers, health care systems, local and state health departments, hospital staff, and other community partners. The department works to ensure that all areas of health and education are supported for our students' physical, emotional and mental well-being. Together, an essential connection is formed between health and education helping Oregon achieve its vision for health and education transformation.

The Department of School Health Services comprises many programs, including population-based nursing services, contracted nursing services, special needs nursing including 1:1 nursing for students with complex health needs, nurse consultation, immunization tracking and monitoring, communicable disease surveillance, health education and training.

### **Primary Funding Sources:**

Resolution Funds, Local District Contracts

### **Brief Description of significant department / service changes:**

Department services fluctuate to meet the needs of component districts and the regional student population.

### **Brief Description of significant funding/FTE changes:**

The staffing in the Adopted 2021-22 budget reflects receipt of component district selections as of May 2021 as well as the addition of two Nurse Consultant positions funded through ESSER.

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**800 School Health Services**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 8,039,348	\$ 9,039,812	\$ 10,012,597	\$ 10,611,552	\$ 10,611,552	\$ 11,109,371
<b>Contracted Services Fund</b>						
2000 Support Services	2,540,261	2,286,975	2,460,635	2,613,919	2,613,919	3,724,121
3000 Enterprise & Community Svcs.	134	191	-	-	-	-
Subtotal	2,540,395	2,287,166	2,460,635	2,613,919	2,613,919	3,724,121
<b>Operating Fund</b>						
2000 Support Services	31	3,403	-	-	-	-
<b>Total Expenditures</b>	<b>10,579,774</b>	<b>11,330,381</b>	<b>12,473,232</b>	<b>13,225,471</b>	<b>13,225,471</b>	<b>14,833,492</b>
<b>By Division</b>						
810 Health Services	10,579,774	11,330,381	12,384,942	13,225,471	13,225,471	14,564,587
903 ESSER Funding	-	-	88,290	-	-	268,905
<b>Total Expenditures</b>	<b>10,579,774</b>	<b>11,330,381</b>	<b>12,473,232</b>	<b>13,225,471</b>	<b>13,225,471</b>	<b>14,833,492</b>
<b>By Category</b>						
0100 Salaries	6,460,694	6,775,087	7,401,525	7,745,348	7,745,348	8,655,579
0200 Associated Payroll Costs	3,566,030	4,101,162	4,512,099	5,115,265	5,115,265	5,778,852
0300 Purchased Services	385,061	219,342	163,370	154,850	154,850	154,850
0400 Supplies and Materials	167,649	223,312	387,948	209,008	209,008	221,008
0500 Capital Outlay	-	10,940	-	-	-	-
0600 Other Objects	340	538	8,290	1,000	1,000	23,203
<b>Total Expenditures</b>	<b>\$ 10,579,774</b>	<b>\$ 11,330,381</b>	<b>\$ 12,473,232</b>	<b>\$ 13,225,471</b>	<b>\$ 13,225,471</b>	<b>\$ 14,833,492</b>
<b>FULL-TIME EQUIVALENT (FTE) PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	108.83	104.91	115.83	112.93	112.93	114.69
<b>Contracted Services Fund</b>						
2000 Support Services	22.16	19.09	21.13	19.46	19.46	33.98
<b>Operating Fund</b>						
2000 Support Services	13.91	12.16	15.26	15.33	15.33	15.63
<b>Total Full-Time Equivalent</b>	<b>144.90</b>	<b>136.16</b>	<b>152.22</b>	<b>147.72</b>	<b>147.72</b>	<b>164.30</b>
<b>By Division</b>						
810 Health Services	144.90	136.16	152.22	147.72	147.72	162.30
903 ESSER Funding	-	-	-	-	-	2.00
<b>Total Full-Time Equivalent</b>	<b>144.90</b>	<b>136.16</b>	<b>152.22</b>	<b>147.72</b>	<b>147.72</b>	<b>164.30</b>

## Instructional Services

### Department Description:

The Instructional Services department provides a range of programs, services and support for districts, schools, teachers, administrators, para-educators, students and parents in our component districts. Other districts and agencies in and outside of Multnomah County may also access these through contracts.

Services and programs provided include comprehensive educational support, social/wrap around services, regional convening, transition support, career training, college assistance, environmental education, and specialized education services within one or more of the following programs and/or schools that directly serve students: Incarcerated Programs, Helensview, Home School Registration, Long-term Care and Treatment (LTCT), Hospital Programs, Migrant Education, and Outdoor School. All programs are centered on culturally responsive, trauma informed and equity focused service delivery.

School Improvement services are also a core function of the Instructional Services department. These services include: convening educational teams and partners; supporting instructional delivery, assessment and program development; and tailored professional learning support, mentorship, and events for administrators, teachers, para-educators and community members. School improvement services are personalized to the needs of component districts on a local and regional basis and include access to specialists in core education areas such as literacy, math, early childhood, and more.

### Primary Funding Sources:

Resolution Funds, Local District Contracts, ODE Contracts

### Brief Description of significant department / service changes:

Department services changes to meet the needs of component districts and the regional student population.

### Brief Description of significant funding changes:

The 2021-2022 budget reflects the addition of ESSER funds, primarily those specifically allocated to individual MESD programs including Incarcerated, LTCT, and Hospital Programs. Some grants and contracts with ODE are still pending and/or estimated. We continually seek additional contract and grant opportunities to serve the needs of children and families.

### Brief Description of FTE changes:

FTE changes are a result of changes in service requests and contracts. The FTE increase for 2021-2022 is primarily a result of additional positions funded through the Student Success Act.



**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**900 Instructional Services**

	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Revised Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>	<b>Approved Budget 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
1000 Instruction	\$ 1,899,155	\$ 1,488,002	\$ 2,256,694	\$ 2,363,644	\$ 2,363,644	\$ 2,389,857
2000 Support Services	2,320,068	2,522,505	2,625,045	2,833,766	2,833,766	2,843,987
3000 Enterprise & Community Svcs.	410,915	296,378	87,273	637,813	637,813	637,813
Subtotal	4,630,138	4,306,885	4,969,012	5,835,223	5,835,223	5,871,657
<b>Contracted Services Fund</b>						
1000 Instruction	6,668,785	6,541,476	7,700,602	7,525,578	7,525,578	7,744,766
2000 Support Services	3,318,276	3,068,519	7,074,752	7,396,750	7,396,750	7,400,992
3000 Enterprise & Community Svcs.	571,118	233,787	46,507	621,113	621,113	621,113
Subtotal	10,558,179	9,843,782	14,821,861	15,543,441	15,543,441	15,766,871
<b>Operating Fund</b>						
2000 Support Services	56,112	66,152	154,152	161,114	161,114	161,114
<b>Total Expenditures</b>	<b>15,244,429</b>	<b>14,216,819</b>	<b>19,945,025</b>	<b>21,539,778</b>	<b>21,539,778</b>	<b>21,799,642</b>
<b>By Division</b>						
900 Instructional Services	124,264	118,203	284,375	126,130	126,130	126,236
901 Student Success Act	-	333,897	2,385,695	1,306,951	1,306,951	1,306,951
902 CTE & STEAM	-	-	1,258,988	1,418,945	1,418,945	1,418,945
903 ESSER Funding	-	-	230,589	1,607,930	1,607,930	1,689,680
910 Curriculum & Instruction	1,068,868	798,279	795,079	684,541	684,541	684,507
920 Outdoor School	3,948,983	3,057,355	3,247,402	5,186,180	5,186,180	5,353,918
940 LTCT and Hospital	3,394,818	3,242,451	3,347,775	3,492,943	3,492,943	3,447,430
950 Helensview	2,556,660	2,225,785	2,731,219	2,587,511	2,587,511	2,626,677
970 Youth Correction Education	3,350,266	3,450,087	4,474,408	3,937,022	3,937,022	3,959,089
980 Alternative Pathways	245,857	268,970	319,656	318,239	318,239	312,823
990 Migrant Education	554,713	721,792	869,839	873,386	873,386	873,386
<b>Total Expenditures</b>	<b>15,244,429</b>	<b>14,216,819</b>	<b>19,945,025</b>	<b>21,539,778</b>	<b>21,539,778</b>	<b>21,799,642</b>
<b>By Category</b>						
0100 Salaries	7,637,821	7,370,768	8,441,709	9,192,990	9,192,990	9,244,636
0200 Associated Payroll Costs	3,879,204	4,130,867	4,611,829	5,291,986	5,291,986	5,347,273
0300 Purchased Services	1,980,410	1,519,626	2,479,740	4,034,013	4,034,013	4,165,153
0400 Supplies and Materials	1,104,974	568,831	3,203,900	1,893,096	1,893,096	1,956,640
0500 Capital Outlay	14,245	-	312,563	178,009	178,009	178,009
0600 Other Objects	627,775	626,727	895,284	949,684	949,684	907,931
<b>Total Expenditures</b>	<b>\$ 15,244,429</b>	<b>\$ 14,216,819</b>	<b>\$ 19,945,025</b>	<b>\$ 21,539,778</b>	<b>\$ 21,539,778</b>	<b>\$ 21,799,642</b>

**FULL-TIME EQUIVALENT (FTE) PERSPECTIVES**

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
1000 Instruction	15.31	14.85	15.57	15.77	15.77	16.02
2000 Support Services	18.32	18.50	17.38	18.50	18.50	18.50
Subtotal	33.63	33.35	32.95	34.27	34.27	34.52
<b>Contracted Services Fund</b>						
1000 Instruction	55.08	51.10	53.25	50.95	50.95	51.79
2000 Support Services	28.27	24.31	30.79	35.19	35.19	35.78
Subtotal	83.35	75.41	84.04	86.14	86.14	87.57
<b>Operating Fund</b>						
2000 Support Services	0.55	0.63	1.13	1.15	1.15	1.15
<b>Total Full-Time Equivalent</b>	<b>117.53</b>	<b>109.39</b>	<b>118.12</b>	<b>121.56</b>	<b>121.56</b>	<b>123.24</b>

**By Division**

**Multnomah Education Service District**  
**2021 - 2022 Fiscal Year Annual Budget by Department**  
**900 Instructional Services**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2018-19</b>	<b>2019-20</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
				<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
900	Instructional Services	1.25	1.28	1.18	1.20	1.20	1.20
901	Student Success Act	-	-	2.68	7.45	7.45	7.45
902	CTE & STEAM	-	-	2.00	2.00	2.00	2.00
910	Curriculum & Instruction	7.25	6.29	6.21	4.64	4.64	4.57
920	Outdoor School	13.65	12.78	13.31	13.39	13.39	13.39
940	LTCT and Hospital	31.07	28.87	29.60	28.80	28.80	28.80
950	Helensview	26.06	22.41	22.41	22.71	22.71	23.11
970	Youth Correction Education	30.32	28.89	31.09	31.89	31.89	33.24
980	Alternative Pathways	2.50	2.50	2.50	2.50	2.50	2.50
990	Migrant Education	5.43	6.37	7.14	6.98	6.98	6.98
	<b>Total Full-Time Equivalent</b>	<b>117.53</b>	<b>109.39</b>	<b>118.12</b>	<b>121.56</b>	<b>121.56</b>	<b>123.24</b>

## **Debt Service and Capital Expenditures**

This section completes the budget picture by providing additional information describing details on the Agency's debt issues and upcoming capital maintenance and equipment reserve expenditures

**Multnomah Education Service District****Debt Service Schedule****PERS UAL Bonding  
OSBA Limited Tax Pension Obligations, Series 2004**

Period Ending	Principal	Coupon	Interest	Debt Service	Total Annual Debt Service	Principal Balance Remaining
Dec-2011			883,658	883,658		
Jun-2012	375,000	4.59%	883,658	1,258,658	2,142,316	32,330,000
Dec-2012			875,055	875,055		
Jun-2013	510,000	4.77%	875,055	1,385,055	2,260,111	31,820,000
Dec-2013			862,884	862,884		
Jun-2014	655,000	4.79%	862,884	1,517,884	2,380,768	31,165,000
Dec-2014			847,187	847,187		
Jun-2015	810,000	4.92%	847,187	1,657,187	2,504,374	30,355,000
Dec-2015			827,249	827,249		
Jun-2016	985,000	5.02%	827,249	1,812,249	2,639,498	29,370,000
Dec-2016			802,511	802,511		
Jun-2017	1,170,000	5.12%	802,511	1,972,511	2,775,021	28,200,000
Dec-2017			772,541	772,541		
Jun-2018	1,375,000	5.22%	772,541	2,147,541	2,920,082	26,825,000
Dec-2018			736,633	736,633		
Jun-2019	1,595,000	5.32%	736,633	2,331,633	3,068,266	25,230,000
Dec-2019			694,182	694,182		
Jun-2020	1,835,000	5.37%	694,182	2,529,182	3,223,364	23,395,000
Dec-2020			644,885	644,885		
Jun-2021	2,095,000	5.42%	644,885	2,739,885	3,384,770	21,300,000
Dec-2021			588,079	588,079		
Jun-2022	2,375,000	5.47%	588,079	2,963,079	3,551,158	18,925,000
Dec-2022			523,087	523,087		
Jun-2023	2,680,000	5.53%	523,087	3,203,087	3,726,174	16,245,000
Dec-2023			449,012	449,012		
Jun-2024	3,015,000	5.53%	449,012	3,464,012	3,913,024	13,230,000
Dec-2024			365,677	365,677		
Jun-2025	3,370,000	5.53%	365,677	3,735,677	4,101,354	9,860,000
Dec-2025			272,530	272,530		
Jun-2026	3,755,000	5.53%	272,530	4,027,530	4,300,061	6,105,000
Dec-2026			168,742	168,742		
Jun-2027	4,170,000	5.53%	168,742	4,338,742	4,507,484	1,935,000
Dec-2027			53,483	53,483		
Jun-2028	1,935,000	5.53%	53,483	1,988,483	2,041,967	0

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## **Facilities and Equipment Reserve Plan**

### **Summary of Significant Changes from 2020-21**

#### **Facilities**

##### **Repairs, Replacements & Improvements:**

Most repairs, equipment replacements, and building improvements are recorded in Fund 4. Expenditures are funded by an ongoing transfer from the Operating Fund which helps to reduce the financial impact of fluctuations from one year to the next. The District continues to monitor the fund activity and will review transfer amounts annually.

##### **Ainsworth Building:**

2020-21 work included fire inspection and HVAC repairs. Our current estimate is for roof replacement in 2022-2023. Upgrades to better secure the building are planned for 2021-22. The Adopted budget includes funding for an HVAC control retro-fit project for which costs are significantly off-set by an Energy Trust of Oregon incentive.

##### **Arata Creek and Burlingame Creek Buildings:**

In 2020-21, fire inspection repairs occurred at both buildings. Arata Creek had a generator repair and Burlingame Creek had HVAC repairs.

In 2021-22, both buildings are scheduled for security upgrades. Exterior painting is planned for Arata Creek. Burlingame Creek is scheduled for roof replacement. The agency may make minor repairs and postpone replacement while construction costs are elevated.

##### **Four Creeks and Knott Creek Buildings:**

No significant changes are planned at Four Creeks or Knott Creek for 2021-22.

##### **Helensview and Wheatley Buildings:**

2020-2021 work included fire inspection repairs at Helensview.

No significant changes are planned for either Wheatley or Helensview for 2021-22.

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## **Facilities and Equipment Reserve Plan**

### **Summary of Significant Changes from 2020-21**

#### **Technology Services**

##### **Student Information Services:**

Replacement of hardware, operating system software updates and Synergy Student Information System software enhancements continue in 2021-22.

##### **Business Systems Support:**

Updates to the Power School BusinessPLUS are occurring in 2020-2021. This work may require additional upgrades to the existing software in 2021-22.

##### **Network Services:**

A large fiber project was planned for 2020-21. While some of the project was completed, the pandemic has caused delays as well as the potential for other network needs as districts begin large-scale hybrid learning. One-time hardware costs budgeted in the resolution fund have been transferred to the Facilities and Equipment Reserve Fund. Funds may be used on urgent projects in spring 2021 and remaining funds will roll forward for completion of the fiber project. A portion of the one-time 2020-2021 implementation services costs have also been transferred to this fund for completion of the implementation.

##### **Agency Services:**

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

Some meeting room reconfigurations may occur in 2021-2022. No significant additional changes are currently planned.

**Multnomah Education Service District**  
**FY2022 Facilities & Equipment Reserve Plan**  
**Fund 4**  
**Facilities Services Plan**

	Estimated FY2021	Adopted FY2022	Projected			
			FY2023	FY2024	FY2025	FY2026
<b>Ainsworth (1989)</b>						
Repairs & Maintenance (non-routine)	23,540	42,850	26,700	27,500	28,300	29,100
5-Yr Fire Inspection Repairs	7,600					
HVAC Repairs	8,000					
RoofReplacement (25yr)		=>	400,000			
Security Upgrades		10,000				
Contingency		347,031				
Subtotal	39,140	399,881	426,700	27,500	28,300	29,100
<b>Arata Creek (1999)</b>						
Repairs & Maintenance (non-routine)	23,400	30,400	31,300	32,200	33,200	34,200
5-Yr Fire Inspection Repairs	4,100					
Asphalt Work, Concrete Sealing		10,000				
Generator Repair	2,000					
Painting - Exterior; Re-Insulate Water Line	=>	15,000				
RoofReplacement (20yr)		=>	=>	30,000		
Security Upgrades		4,000				
Subtotal	29,500	59,400	31,300	62,200	33,200	34,200
<b>Burlingame Creek "Alpha" (1998)</b>						
Repairs & Maintenance (non-routine)	9,300	17,000	17,500	18,000	18,500	19,100
5-Yr Fire Inspection Repairs	5,200					
HVAC Repairs	2,000					
RoofReplacement (20yr)	=>	80,000				
Security Upgrades		18,000				
Subtotal	16,500	115,000	17,500	18,000	18,500	19,100
<b>Four Creeks</b>						
Repairs & Maintenance (non-routine)	14,800	15,200	15,700	16,200	16,700	17,200
Subtotal	14,800	15,200	15,700	16,200	16,700	17,200
<b>Helensview</b>						
Repairs & Maintenance (non-routine)	13,700	18,500	19,100	19,700	20,300	20,900
5-Yr Fire Inspection Repairs	4,300					
Subtotal	18,000	18,500	19,100	19,700	20,300	20,900
<b>Knott</b>						
Repairs & Maintenance (non-routine)	14,800	15,200	15,700	16,200	16,700	17,200
Subtotal	14,800	15,200	15,700	16,200	16,700	17,200
<b>Wheatley</b>						
Repairs & Maintenance (non-routine)	18,800	19,400	20,000	20,600	21,200	21,800
Subtotal	18,800	19,400	20,000	20,600	21,200	21,800
Total Expenditures	151,540	295,550	546,000	180,400	154,900	159,500
<b>Funding Sources</b>						
Beginning Fund Balance	475,971	579,531	562,031	275,331	357,831	469,531
Contribution from Oregon Energy Trust	-	12,200	-	-	-	-
Transfer from Operating Fund	255,100	265,850	259,300	262,900	266,600	270,400
Total Funding Sources	731,071	857,581	821,331	538,231	624,431	739,931
<b>150-FACILITIES BALANCE</b>	<b>579,531</b>	<b>215,000</b>	<b>275,331</b>	<b>357,831</b>	<b>469,531</b>	<b>580,431</b>

**Multnomah Education Service District**  
**FY2022 Facilities & Equipment Reserve Plan**  
**Fund 4**  
**Technology Equipment Reserve Plan**

	Estimated FY2021	Adopted FY2022	Projected			
			FY2023	FY2024	FY2025	FY2026
<b>Student Information Systems</b>						
Computer Hardware: Servers & Routers	100,000	100,000	100,000	100,000	100,000	100,000
Software Updates & New Application Module	25,000	25,000	25,000	25,000	25,000	25,000
Contingency		200,000				
Funding Sources						
Beginning Fund Balance	493,170	468,170	443,170	418,170	393,170	368,170
Transfer from Resolution Fund	100,000	100,000	100,000	100,000	100,000	100,000
E-Rate Revenue						
Total Funding Sources	593,170	568,170	543,170	518,170	493,170	468,170
Ending Fund Balance	468,170	243,170	418,170	393,170	368,170	343,170
<b>Business Systems Support</b>						
Software: Application Updates & Pilots	33,000	10,469		25,000		
Contingency		15,000				
Funding Sources						
Beginning Fund Balance	52,676	29,676	29,207	39,207	24,207	34,207
Transfer from Operating Fund	10,000	10,000	10,000	10,000	10,000	10,000
Total Funding Sources	62,676	39,676	39,207	49,207	34,207	44,207
Ending Fund Balance	29,676	14,207	39,207	24,207	34,207	44,207
<b>Network Services</b>						
Network Hardware Replacement	200,000	430,000		90,000		
Funding Sources						
Beginning Fund Balance	(48,261)	406,739	21,739	66,739	21,739	66,739
Transfer from Resolution Fund	585,000	45,000	45,000	45,000	45,000	45,000
E-Rate Revenue	70,000					
Total Funding Sources	606,739	451,739	66,739	111,739	66,739	111,739
Ending Fund Balance	406,739	21,739	66,739	21,739	66,739	111,739
<b>Agency Support</b>						
Agency Equipment	40,000	40,000	40,000	40,000	40,000	40,000
Contingency		150,000				
Funding Sources						
Beginning Fund Balance	185,884	170,884	155,884	140,884	125,884	110,884
E-Rate Revenue	25,000	25,000	25,000	25,000	25,000	25,000
Total Funding Sources	210,884	195,884	180,884	165,884	150,884	135,884
Ending Fund Balance	170,884	5,884	140,884	125,884	110,884	95,884
<b>600-TECHNOLOGY BALANCE</b>	<b>1,075,469</b>	<b>285,000</b>	<b>665,000</b>	<b>565,000</b>	<b>580,000</b>	<b>595,000</b>
<b>Fund 4: Facilities and Equipment Reserve Summary</b>						
Beginning Fund Balance	1,159,440	1,655,000	1,212,031	940,331	922,831	1,049,531
Total Transfers In	950,100	420,850	414,300	417,900	421,600	425,400
Total Other Revenues	95,000	37,200	25,000	25,000	25,000	25,000
Total Expenditures	549,540	901,019	711,000	460,400	319,900	324,500
Total Contingency	-	712,031	-	-	-	-
<b>Fund 4 Ending Fund Balance</b>	<b>1,655,000</b>	<b>500,000</b>	<b>940,331</b>	<b>922,831</b>	<b>1,049,531</b>	<b>1,175,431</b>



## Appendix

The final section within this budget document displays the public notices and resolutions followed by a glossary providing definitions of the District's funds as well as definitions of functions and other terms.

**Public Notices**

Budget Committee Meeting, Online: [www.multnomahesd.org](http://www.multnomahesd.org), April 2, 2021

**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, 2021 to June 30, 2022, will be held on Tuesday, April 13, 2021 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://multnomahesd-org.zoom.us/j/96473359749?pwd=b1FXMUdsM0pmcTVONmJvT2oraGFJZz09>

Meeting ID: 964 7335 9749

Passcode: 084990

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 9 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 12, 2021 will be read during the public comment section of the meeting on April 13<sup>th</sup>. Schedule Zoom comment up through 5:00 pm April 12, 2021 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](mailto: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 21, 2021, and Tuesday, April 27, 2021 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](http://www.multnomahesd.org)

## Public Notices

Website screen shot: [www.multnomahesd.org](http://www.multnomahesd.org), April 2, 2021

12:05:24 PM 4/2/2021

→ [multnomahesd.org/public-notice-of-multnomah-education-service-district-budget-committee-meetings7559950](http://multnomahesd.org/public-notice-of-multnomah-education-service-district-budget-committee-meetings7559950)

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## Public Notices & Agency Updates

### [Notice of Multnomah Education Service District Budget Committee Meetings](#)

4/2/2021

[Notice of Multnomah Education Service District Budget Committee Meetings \(PDF\)](#)

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, 2021 to June 30, 2022, will be held on Tuesday, April 13, 2021 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://multnomahesd-org.zoom.us/j/96473359749?pwd=bIFXMUdsM0pmcTVONmJvT2oraGFJZz09>  
 Meeting ID: 964 7335 9749  
 Passcode: 084990

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 9 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 12, 2021 will be read during the public comment section of the meeting on April 13th. Schedule Zoom comment up through 5:00 pm April 12, 2021 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](mailto: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 21, 2021, and Tuesday, April 27, 2021 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](http://www.multnomahesd.org)

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## Public Notices

Budget Committee Meeting, Newspaper Notice: The Oregonian, April 7, 2021



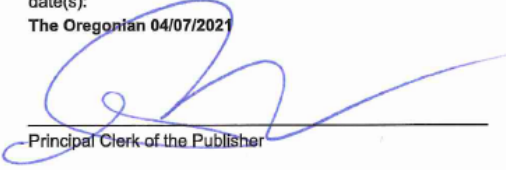
### The Oregonian LEGAL AFFIDAVIT

AD#: 0009939081

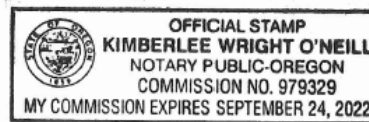
State of Oregon,) ss  
County of Multnomah)

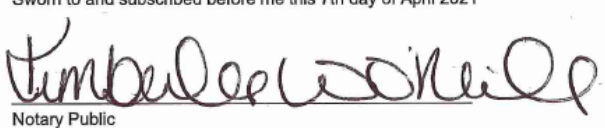
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed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

The Oregonian 04/07/2021

  
Principal Clerk of the Publisher

Sworn to and subscribed before me this 7th day of April 2021



  
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, 2021 to June 30, 2022, will be held on Tuesday, April 13, 2021 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://multnomahesd-org.zoom.us/j/96473359749?pwd=b1FXMUdsM0pmcTVONmJvT2oraGFJZz09>  
Meeting ID: 964 7335 9749  
Passcode: 084990

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 9 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 12, 2021 will be read during the public comment section of the meeting on April 13th. Schedule Zoom comment up through 5:00 pm April 12, 2021 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 21, 2021, and Tuesday, April 27, 2021 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](http://www.multnomahesd.org)

## Public Notices

TSCC Budget Hearing Meeting, Newspaper Notice: The Oregonian, April 28, 2021



### The Oregonian LEGAL AFFIDAVIT

AD#: 0009951873

State of Oregon,) ss  
County of Multnomah)

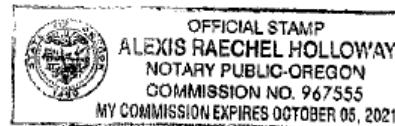
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed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

The Oregonian 04/28/2021

Principal Clerk of the Publisher

Sworn to and subscribed before me this 29th day of April 2021

Notary Public



#### NOTICE OF TSCC BUDGET HEARING for May 18, 2021

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, 2021 to June 30, 2022.

The hearing will be held May 18th, 2021 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://multnomahesd-org.zoom.us/j/99879746897?pwd=bzhxZW9sb0o3V0RNdjNlY1cwSUprZz09>

Meeting ID: 998 7974 6897

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](http://www.multnomahesd.org/business-services).

The meeting is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting.

Public comment will be taken by email and live via Zoom. Written comments received by 5:00 pm May 17, 2021 will be read during the public comment section of the meeting on May 18th. Schedule Zoom comment up through 5:00 pm May 18, 2021 by providing your name, phone number, and address to the agency. All comments are subject to a three minute limit per community member.

For meeting accommodations or to submit or schedule public comment, please contact Heather Severns at 503-257-1504 or [hseverns@mesd.k12.or.us](mailto:hseverns@mesd.k12.or.us).

<b>Total Budget Requirements</b>	\$105,562,177
<b>Last Year's Total Levy Rate</b>	\$0.4576 per \$1,000
<b>This Year's Total Levy Rate</b>	\$0.4576 per \$1,000
<b>Change from Last Year's Rate</b>	\$0 per \$1,000

**RESOLUTION 20-031      Approval of the 2020-2021 Budget Calendar for Development  
of the Fiscal Year 2021-2022 Budget**

**Background:** Although the law does not require the adoption of a Budget Calendar by education service districts, there are certain legal requirements in the development of the budget. It is, therefore, in the best interest of the agency that the Board adopt the Budget Calendar as a guide for the orderly development of the proposed budget for the ensuing year.

\*\*\*\*\*

**WHEREAS,** a Budget Calendar is desirable as a guide for the orderly development of the proposed budget for the ensuing fiscal year; and

**NOW THEREFORE BE IT RESOLVED,** that the Multnomah Education Service District Board of Directors approved the 2020-2021 Budget Calendar for the Development of the Fiscal Year 2021-2022 Budget.

**Motion:**      **Director Mary Botkin moved to approve Resolution 20-031.  
Director Susie Jones seconded the motion.**

**Discussion:**      **None**

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

### Multnomah ESD 2020-2021 Calendar for Fiscal Year 2021-2022 Budget

Tuesday, July 21, 2020	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> <li>MESD Board adopts the 2020-2021 Budget Calendar for 2021-22 <b>(Resolution)</b></li> </ul>	
Tuesday, November 17, 2020	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> <li>Presentation by Auditors – Talbot, Korvola &amp; Warwick of 2019-2020 Audit</li> </ul>	
Friday, January 8, 2021	Superintendent Council Meeting	Council
	<ul style="list-style-type: none"> <li>MESD Superintendent delivers to Component Districts 2021-2022 Local Service Plan</li> </ul>	
Tuesday, January 19, 2021	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> <li>MESD Board Approves 2021-2022 Local Service Plan <b>(Resolution)</b></li> </ul>	
January to April 2021		
	<ul style="list-style-type: none"> <li>MESD Management develops the Proposed Budget</li> </ul>	MESD Staff
February 2021	Component District Boards	District Boards
	<ul style="list-style-type: none"> <li>2021-2022 Local Service Plan Approval [ORS 334.175(5)(b)/OAR 581-024-0285(2)] <b>(Resolution)</b></li> </ul>	
Tuesday, February 16, 2021		
	<ul style="list-style-type: none"> <li>MESD Board appoints new Budget Committee members</li> <li>MESD Board adopts 2021-22 Budget Planning Parameters <b>(Resolution)</b></li> </ul>	MESD Board
Friday, March 26, 2021	Publish Notices of Budget Committee Meetings	
	<ul style="list-style-type: none"> <li>Newspaper notice within 5-30 days before meeting – (ORS 294.401)</li> <li>Online notice for at least 10 days before meeting</li> </ul>	
Tuesday, April 6, 2021	Budget Committee Orientation	Budget Committee
	<ul style="list-style-type: none"> <li>Introduction to MESD and budget process for new and current committee members.</li> </ul>	
Friday, April 9, 2021	Access to Proposed Budget	
	<ul style="list-style-type: none"> <li>Proposed budget document available to public – (ORS 294.401)</li> <li>Open online access to Proposed Budget to the Budget Committee – no deliberations allowed</li> </ul>	
Tuesday, April 13, 2021	Budget Committee Meeting	Budget Committee
	<ul style="list-style-type: none"> <li>Proposed Budget Presentation</li> <li>Elect Board Committee Chair</li> <li>Presentation of revenue forecast and assumptions</li> <li>Superintendent's Budget Message – (ORS 294.401)</li> <li>Proposed Budget Presentation and Department Summaries – (ORS 294.401)</li> <li>Public Comment</li> <li>Budget Committee Recommendations</li> <li>Approve Budget <b>(Resolution)</b></li> </ul>	

**Multnomah ESD 2020-2021 Calendar for Fiscal Year 2021-2022 Budget (continued)**

Wednesday, April 21, 2021	Budget Committee Meeting <i>if necessary</i>	Budget Committee
<ul style="list-style-type: none"> <li>Continue discussion of proposed budget presentation for approval</li> </ul>		
Tuesday, April 27, 2021	Budget Committee Meeting <i>if necessary</i>	Budget Committee
<ul style="list-style-type: none"> <li>Continue discussion of proposed budget presentation for approval</li> </ul>		
Friday, April 30, 2021	Deadline to submit Approved Budget to TSCC [ORS 294.431(2), "twenty days before TSCC hearing"]	
Friday, April 30, 2021	Publish Notices of TSCC Public Hearing	
<ul style="list-style-type: none"> <li>Newspaper notice within 5-30 days before hearing – (ORS 294.421))</li> <li>FlashNews Alert notice of hearing – (ORS 294.421)</li> <li>Online notice for at least 10 days before meeting</li> </ul>		
Tuesday, May 18, 2021	TSCC Public Hearing (ORS 294.430)	TSCC
Tuesday, June 15, 2021	MESD Board Meeting	MESD Board
<ul style="list-style-type: none"> <li>Adopt Budget Appropriation &amp; Certify Tax Levy (ORS 294.435) <b>(Resolution)</b></li> <li>Each fund cannot be increased by more than 10% of Approved Budget</li> </ul>		
Friday, July 9, 2021	Deadline to File Certification of Tax Levy with Counties	



**RESOLUTION 21-008 – Fiscal Year 2021-2022 Budget Planning Parameters**

**Background:** The resolution planning process and budget development begins with the Multnomah Education Service District Budget Officer’s recommendation of planning parameters.

The Board Finance Committee recommends approval:

**WHEREAS**, the 2021-2022 budget planning parameters above were presented to the Board Finance Committee on February 11, 2021; and

**WHEREAS**, the Board Finance Committee requested that the draft be taken to the Board on February 16, 2021 for discussion; and

**WHEREAS**, the MESD Board of Directors discussed the draft Planning Parameters.

**NOW THEREFORE BE IT RESOLVED**, that the Multnomah Education Service District Board of Directors authorizes budget authority in support of 2021-2022 budget planning parameters as follows:

\*\*\*\*\*

**Motion:** Director Mary Botkin moved to approve resolution 21-008  
. Director Susie Jones seconded the motion.

**Discussion:** none

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

## **2021-2022 Budget Planning Parameters**

### **Revenues:**

1. The MESD will forecast State School Fund (SSF) revenue using the most current information available. For the purpose of preparing a proposed budget, the MESD will assume a \$9.1 billion biennium (\$4.46 billion year-one) SSF legislative appropriation. Under this assumption, the MESD's estimated SSF revenue for 2021-2022 will be approximately \$45.3 million per the current SSF formula, with 90% going to component districts for service plan activities or transits.
2. Other funding sources including federal grants, state contracts (including funds to support districts in Student Investment Account and HB3427 implementation), and local sources will be budgeted utilizing the most current information available.
3. The indirect rate for grants passed through ODE will be budgeted at 9% unless specifically identified for individual grants or contracts.
4. MESD will continue to charge a 10% administrative fee to non-component districts that purchase services listed in the Local Service Plan.

### **Expenditures:**

1. The MESD will budget utilizing the most current information available on service level.
2. The MESD will use the following payroll assumptions:
  - a. Step increases are budgeted for eligible employees.
  - b. The currently negotiated salary schedules for represented employees will be used for budgeting purposes. A placeholder will be used for the AFSCME, MESDEA and Confidential agreements while negotiations are underway.
  - c. PERS defined rates for the 21-23 biennium are 13.43% for Tier I/II, 10.32% for OPSRP, and 14.68% for OPSRP Fire & Police.
  - d. The MESD contribution rate for the PERS pickup is 6%.
  - e. The increased employer contribution for health insurance premiums will be capped at 3%.
  - f. Other payroll rates will be calculated to fund estimated annual liabilities for workers' compensation and unemployment.
3. The PERS UAL Bond debt service requirement of \$3,551,158 will be funded by a benefit expense applied to all PERS eligible salaries and received into the Debt Service Fund as revenue for services to other funds.

### **Ending Fund Balance and Contingency:**

1. The Operating Fund unappropriated ending fund balance will be set to at least 7% of total Property Tax and State School Fund adopted revenues, thereby ensuring that the agency's Operating and Resolution funds cash flow needs are met until property tax revenues are received in November.

2. Contingency will be set at an appropriate amount as a buffer for unexpected requirements.

**RESOLUTION 20-011      Approval of MESD Budget  
Committee Representatives for 2021**

**Background:**      The MESD Board of Directors in January of 2012 elected to move to a new Budget Committee structure to align with the passage of Senate Bill 250 to include members from component district Boards and has amended their Board Policies to reflect this change.

**Candidate Information:**

**Claudia Andrews-Centennial School District**

- Board member with Centennial School District

**Frieda Christopher-David Douglas School District**

- Board member with David Douglas School District

**Amanda Orozco-Beach-Gresham Barlow School District**

- Board member with Gresham Barlow School District

**Joshua Singleton-Parkrose School District**

- Board member with Parkrose School District

**Nolberto Delgadillo-Portland Public School District**

- Chief Financial Officer with Portland Public School District

**Steven Gallagher-Reynolds School District**

- Facilities Supervisor with Reynolds School District

**Carrie Banks-Riverdale School District**

- Board member with Riverdale School District

\*\*\*\*\*

**WHEREAS**, the Centennial School District has submitted the name of Claudia Andrews, Gresham Barlow has submitted the name of Amanda Orozco-Beach, Portland Public School District has submitted the name of Nolberto Delgadillo, David Douglas has submitted the name of Frieda Christopher, Riverdale has submitted the name of Carrie Banks, Reynolds has submitted the name of Steven Gallagher, and Parkrose has submitted the name of Joshua Singleton to represent their districts on the MESD Budget Committee; and

**WHEREAS**, the Multnomah Education Service District Board of Directors have reviewed and discussed the candidate's information as submitted.

**NOW THEREFORE BE IT RESOLVED**, that the Multnomah Education Service District Board of Directors approves Claudia Andrews, Frieda Christopher, Amanda Orozco-Beach, Joshua Singleton, Steven Gallagher, Nolberto Delgadillo, and Carrie Banks to the MESD Budget Committee.

**Motion:** Director Helen Ying moved to approve resolution 21-011  
.  
Director Mary Botkin seconded the motion.

**Discussion:** none

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

## RESOLUTION MBCM-21-002

### Approval of the Proposed 2021-2022 Budget and Ad Valorem Property Tax Rate

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the proposed 2021-2022 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 13 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 2021-2022 Proposed Budget Document.

**NOW THEREFORE BE IT RESOLVED**, that the MESD Budget Committee approves the 2021-2022 Proposed Budget in the following amounts:

#### Resolution Services Fund

Instruction	\$ 10,137,720
Support Services	22,757,115
Enterprise & Community Services	637,813
Other Uses	9,410,525
Transfers Out	4,708,161
Contingency	8,770,324
Total	<u>\$ 56,421,658</u>

#### Contracted Services Fund

Instruction	\$ 14,896,650
Support Services	15,230,629
Enterprise & Community Services	801,173
Contingency	587,363
Total	<u>\$ 31,515,815</u>

<b>Operating Fund</b>	
Support Services	\$ 6,306,726
Transfers Out	271,100
Contingency	139,280
Total	<u>\$ 6,717,106</u>
 <b>Debt Service Fund</b>	
Debt Service	<u>\$ 3,551,518</u>
 <b>Facilities &amp; Equipment Reserve Fund</b>	
Support Services	\$ 849,069
Facilities Acquisition and Improvement	5,000
Contingency	712,031
Total	<u>\$ 1,566,100</u>
 <b>Risk Management Reserve Fund</b>	
Support Services	\$ 1,012,777
Contingency	502,203
Total	<u>\$ 1,514,980</u>
 <b>Total Appropriation, All Funds</b>	
	\$ 101,287,177
<b>Total Unappropriated Amounts, All Funds</b>	<u>4,275,000</u>
 <b><i>TOTAL APPROVED BUDGET</i></b>	
	<u><u>\$ 105,562,177</u></u>

**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:** Centennial School District Representative Claudia Andrews moved to approve the 2021-2022 Proposed Budget  
MESD Board member Mary Botkin seconded the motion.

**Discussion:** None

**Action:** There being no further discussion the motion carried with Representatives Andrews, Arzate, Banks, Botkin, Christopher, Cornuelle, Delgadillo, Gallagher, Jones, Peterson, Singleton and Ying voting aye. Motion passed 12-0.

The original motion did not include the Ad Valorem Property Tax Rate so another motion was made to approve it separately.

**Motion:** MESD Board member Helen Ying moved to approve the Ad Valorem Property Tax Rate  
Centennial School District Representative Claudia Andrews seconded the motion.

**Discussion:** None

**Action:** There being no further discussion the motion carried with Representatives Andrews, Arzate, Banks, Botkin, Christopher, Cornuelle, Delgadillo, Gallagher, Jones, Peterson, Singleton and Ying voting aye. Motion passed 12-0.



**RESOLUTION 21-017      Adoption of the Fiscal Year 2021-2022 Budget and Appropriations for All Funds, and Declaration of Taxes Imposed**

**Background:** Oregon Budget Law (ORS 294.435(2)) requires the Board adopt the budget and make appropriations by June 30, 2021, and certify the taxes imposed to the County Assessor prior to July 15, 2021.

The law also requires that the approved budget be submitted by May 1<sup>st</sup> to the Tax Supervising and Conservation Commission (TSCC) and that the TSCC hold a public hearing prior to adoption. The approved budget was submitted in a timely fashion and the public hearing was held on May 18, 2021. The TSCC certified the 2021-22 approved budget without objection.

\*\*\*\*\*

The Superintendent recommends adoption of the following resolution:

**WHEREAS**, a public hearing and review of the budget previously approved by the Board Budget Committee was held on May 18, 2021 by the Tax Supervising and Conservation Commission (TSCC) and the budget has been certified by TSCC without objection; and

**WHEREAS**, the following totals reflect the amounts approved by the Budget Committee and changes as noted in the budget document.

**NOW THEREFORE BE IT RESOLVED**, that the Multnomah Education Service District Board of Directors hereby adopts the budget for the fiscal year 2021-22 in the sum of \$108,075,884 now on file at the district Administrative Office;

**BE IT FURTHER RESOLVED**, that the amounts for the fiscal year 2021-22 beginning July 1, 2021 and for the purposes shown below are hereby appropriated as follows:

**Multnomah Education Service District  
Budget and Appropriations for the Fiscal Year 2021-22**

**Resolution Services Fund**

Instruction	\$ 10,053,191
Support Services	23,440,833
Enterprise & Community Services	637,813
Other Uses	10,829,200
Transfers Out	4,780,318
Contingency	6,307,504
Total	<u>\$ 56,048,859</u>

**Contracted Services Fund**

Instruction	\$ 15,112,539
Support Services	16,909,185
Enterprise & Community Services	801,173
Contingency	1,240,317
Total	<u>\$ 34,063,214</u>

**Operating Fund**

Support Services	\$ 6,341,732
Transfers Out	275,850
Contingency	341,681
Total	<u>\$ 6,959,263</u>

**Debt Service Fund**

Debt Service	<u>\$ 3,551,518</u>
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**Facilities & Equipment Reserve Fund**

Support Services	\$ 896,019
Facilities Acquisition and Improvement	5,000
Contingency	712,031
Total	<u>\$ 1,613,050</u>

**Risk Management Reserve Fund**

Support Services	\$ 1,012,777
Contingency	502,203
Total	<u>\$ 1,514,980</u>

**Total Appropriation, All Funds**

\$103,750,884

**Total Unappropriated Amounts, All Funds**

4,325,000

***TOTAL ADOPTED BUDGET***

\$108,075,884

**BE IT FURTHER RESOLVED**, that the Multnomah Education Service District Board of Directors hereby levies the taxes provided for in the adopted budget at the rate of \$0.4576 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed for the fiscal year 2021-22 upon the assessed value of all taxable property within the district and categorized as follows:

**Education Limitation**

Resolution Services Fund    \$0.4576 / \$1,000 of Assessed Value

**Motion:**        **Director Mary Botkin moved to approve Resolution 21-017.  
Director Susie Jones seconded the motion.**

**Discussion:** None

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

## Glossary

### Fund Definitions

**Agency Pass-Through Fund (Fund 5):** This fund was established in 2008-09 to record funds being held by the MESD in a custodial capacity for the component districts. All monies received by the MESD for distribution to the component districts are recorded in the Agency Pass-Through Fund as a liability. Distributions to the component districts will reduce this liability.

**Contracted Services Fund (Fund 2):** This fund accounts for activities carried on for the benefit of participating local school districts, as well as food dispensing programs. The fund is self-supporting through grants and other reimbursements, mainly from the state and participating school districts. A maximum surcharge of 10% is added to the cost of services from this fund in order to cover the operating costs of the agency. Where grants specify a different overhead rate the lower rate is applied.

**Debt Service Fund (Fund 3):** This fund accounts for the principal and interest payments associated with the agency's bond issues. The OSBA Limited Tax Pension Obligations, Series 2004 were sold to fund the District's Public Employees Retirement System (PERS) unfunded actuarial liability. A benefit expense is applied to all payrolls to generate the funds necessary to pay this debt service. The funding is then recognized in the Debt Service Fund as revenue for services to other funds.

**Facilities and Equipment Reserve Fund (Fund 4):** This fund accounts for facility improvements, major maintenance projects, and non-routine repairs. In addition, it also accounts for the accumulation of resources for future acquisition of major software, equipment and furniture. It is funded primarily by transfers from the Operating and Resolution Funds.

**Operating Fund (Fund 6):** This fund accounts for the general operating costs of the agency. In accordance with Oregon Revised Statute 334.177, 10% of local revenues from the Resolution Services Fund are transferred to this fund. In addition, a maximum 10% surcharge in the Contracted Services Fund is credited to this fund as overhead revenue.

**Resolution Services Fund (Fund 1):** This fund accounts for the various programs provided to the component districts as specified by the resolutions. The sources of revenues for this fund come exclusively from local property taxes and the State School Fund. In accordance with Oregon Revised Statute 334.177, a maximum of 10% of these revenues are transferred to the Operating Fund and used to pay for the general operating costs of the District. The remaining 90% is apportioned to the eight component school districts according to average daily membership weighted (ADMw).

**Risk Management and Reserve Fund (Fund 7):** The purpose of this fund is to pay for costs associated with risk management activities including insurance premiums, activities to prevent or minimize exposure and incurred losses. A benefit expense is applied to all payrolls to generate the funds necessary to support these activities. The funding is then recognized in the Risk Management Fund as revenue for services to other funds.

## Function Definitions

**1000 – Instruction:** This function relates to activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence.

**2000 – Support Services:** This function accounts for those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

**3000 – Enterprise and Community Services:** These are activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

**4000 – Facilities Acquisition and Construction:** This function relates to activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

**5000 – Other Uses:** This function is used for servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

**6000 – Contingencies (for budget only):** These are expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

**7000 – Unappropriated Ending Fund Balance:** This is an estimate of funds needed to maintain operations of the District from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

## Other Terms

**Accounting System:** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of its government of any of its funds, fund types, balanced account groups, or organizational components.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Activity:** A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

**ADM:** Average daily membership is the year-to-date average of daily student enrollment.

**Appropriation:** A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assets:** Resources owned or held by a government, which have monetary value.

**Budget:** A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

**Budgetary Control:** The management of the district in accordance with an adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

**Budgetary Expenditures:** Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to fixed assets.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.

**Certified Employees:** Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists

**Classified Employees:** Support staff, including instructional assistants, clerical staff, custodians and maintenance.

**Component Districts:** The eight school districts within Multnomah County that MESD serves.

**Contingency:** A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

**Current Resources:** Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

**Deficit:** The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**FTE:** Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

**Fixed Assets:** Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvements other than building, machinery, and equipment.

**Fixed Cost:** A cost such as rent that does not change with increases or decreases in the amount of services provided.

**Functional Classification:** Expenditure classification according to the principle purposes for which expenditures are made.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Indirect Cost:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Modified Accrual Basis:** All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

**Object:** As used in expenditure classification this term applies to the articles purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

**Payroll Costs:** Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employees' retirement system (PERS)
- Social Security (FICA)
- Workers' compensation
- Unemployment insurance

**Program Budget:** A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

**Purchase Order:** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Resources:** Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

**Revenues:** Moneys received or anticipated by a local government from either tax or non-tax sources.

**Shared Services:** This is a cooperative model with Clackamas, Willamette, Columbia Gorge and Northwest Regional ESDs. Together these agencies have agreed to allow resolution dollars 63 districts receive from these ESDs, combined with their general fund dollars, to flow to reciprocal ESDs for services thus broadening the expertise across all boundaries. This opens up opportunities for districts to receive other needed services from five ESD partners rather than just one.

**State School Fund:** The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund is distributed to school districts according to a Legislature adopted formula.

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

**Transfers:** Amounts distributed from one fund to finance activities in another fund.

**Unappropriated Ending Fund Balance:** Amount budgeted to carryover to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the year.

**Variable Cost:** A cost that increases/decreases with increase/decreases in the amount of service provided such as the payment of a salary.