

Multnomah Education Service District
Multnomah County, Oregon

Proposed Budget

For the Fiscal Year 2021-2022

11611 NE Ainsworth Circle
Portland, OR 97220
www.multnomahesd.org
Presented to the MESD Budget Committee
4/13/2021

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 Proposed Budget*

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Introduction and Overview

This section contains the Superintendent's budget message, 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

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.

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.

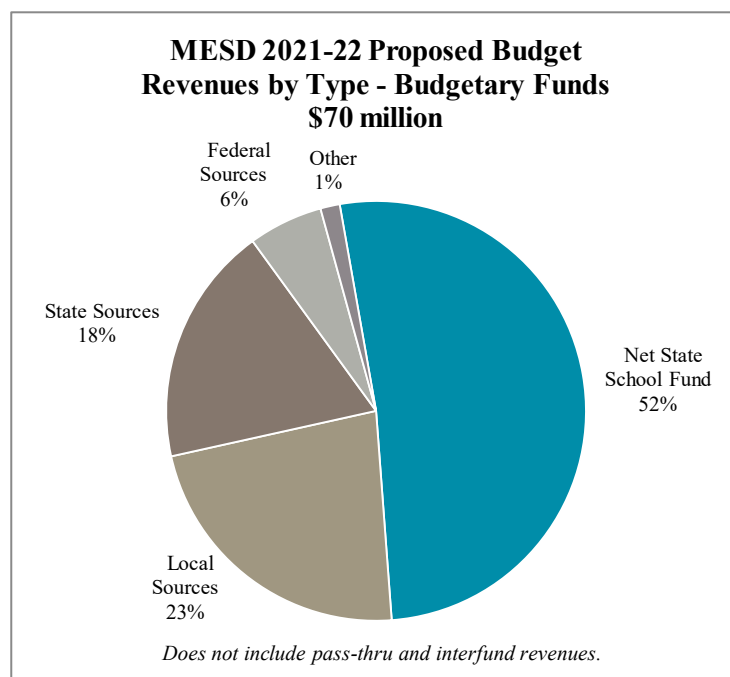
The proposed budget is recommended to you, the Budget Committee of Multnomah Education Service District.

Sam Breyer
MESD Superintendent and Budget Officer

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.



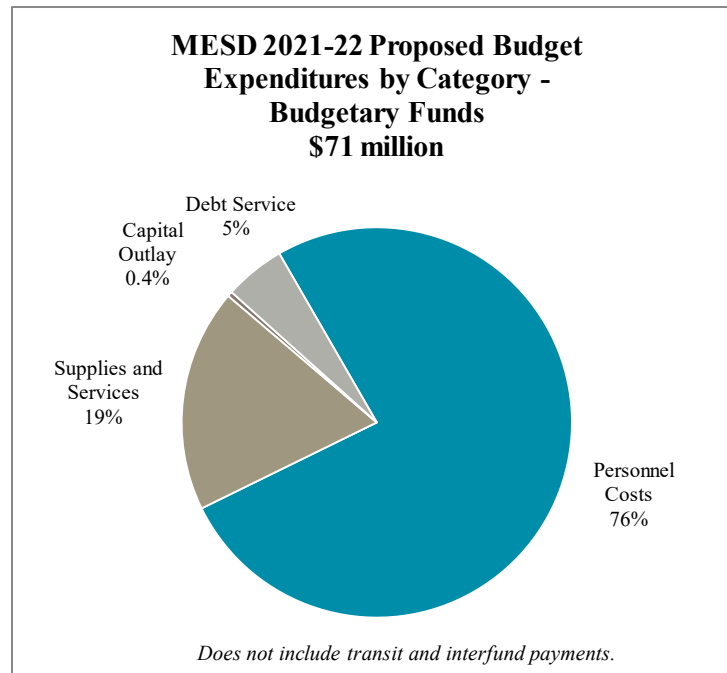
Multnomah Education Service District 2020-21 Estimated Revenues and 2020-22 Proposed Budget

	Estimated 2020-2021	Proposed 2021-2022	Change
Revenues by Type:			
Property Taxes	\$36,346,000	\$37,350,000	3%
State School Fund	9,780,498	8,281,610	-15%
Less Transits to Districts	-12,868,000	-9,410,525	-27%
Net State School Fund	33,258,498	36,221,085	9%
Local Sources	13,157,713	15,946,249	21%
State Sources	14,086,124	12,967,340	-8%
Federal Sources	2,818,384	4,030,173	43%
Other	978,899	1,046,046	7%
Subtotal - Revenues by Type	64,299,618	70,210,893	9%
SSF Revenue passed thru to Districts	12,868,000	9,410,525	-27%
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	<u>81,504,293</u>	<u>84,152,916</u>	3%

Budget Overview

Expenditures – All Funds

As with most all government agencies, our most significant expenditures are our people. Personnel costs make up 76% of our total expenditures for the District.



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

Expenditure by Category:	Estimated 2020-2021	Proposed 2021-2022	Change
Personnel Costs	\$48,846,605	\$53,766,066	10%
Supplies and Services	13,156,886	13,065,697	-1%
Capital Outlay	497,411	291,411	-41%
Debt Service	3,384,770	3,551,518	5%
Subtotal - Expenditures by Category	65,885,672	70,674,692	7.3%
Transit Payments	12,868,000	9,410,525	-27%
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	<u>83,090,347</u>	<u>84,616,715</u>	2%

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

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.

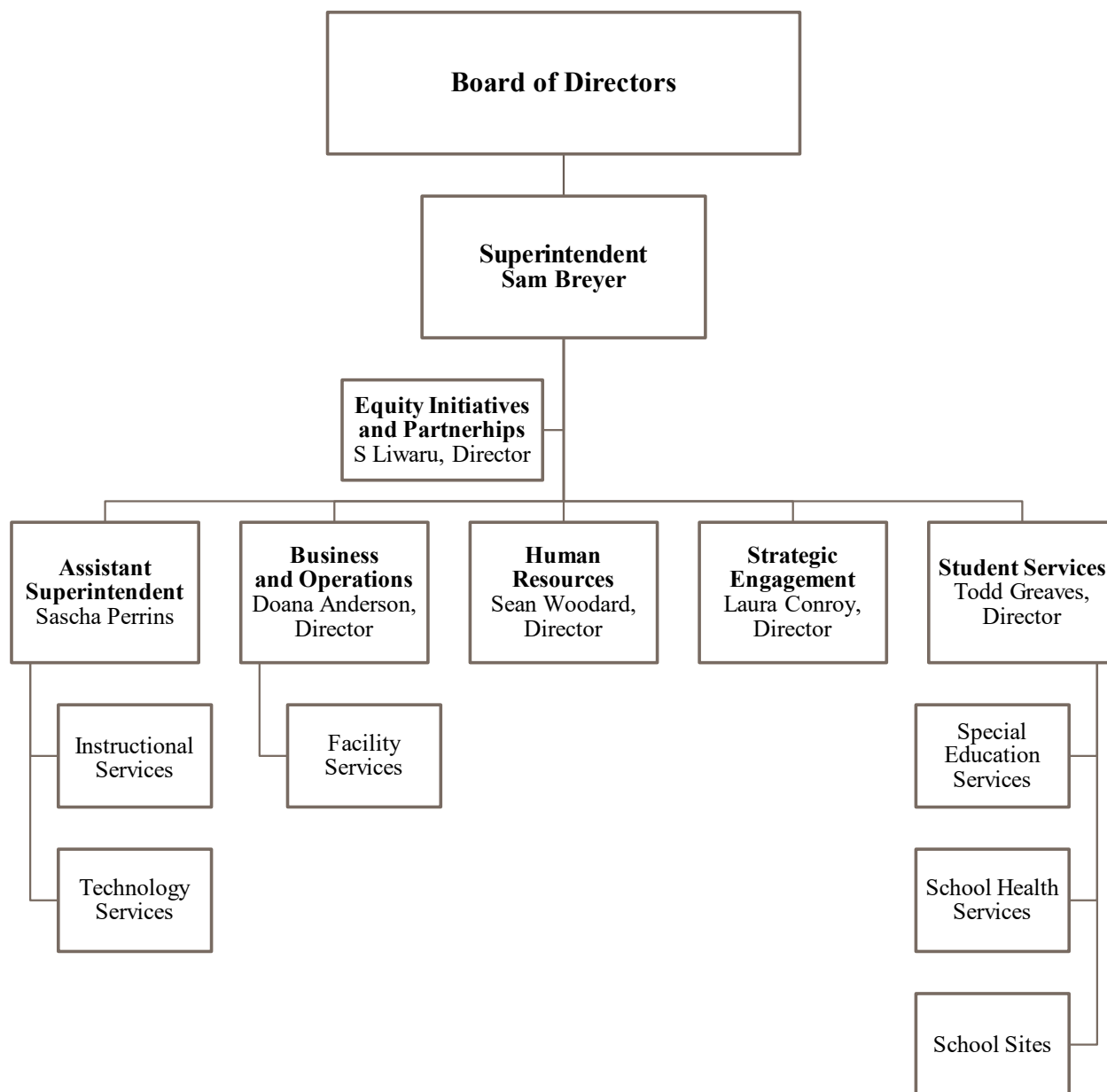
Student Services - School Health provides and coordinates specialized services that support the educational experience for students enrolled in our component districts as well as some Clackamas County districts. The department works to ensure that all areas of health are supported for our students' physical, 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****April 13, 2020**

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 he/she or 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**

Budget Committee Member	Representing	Term Expires
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
April 21 & 27, 2021	Budget Committee work sessions, if needed
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 three 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. The Revenue Detail expands on the revenue section of the previous Fund Summary report. In the same way, the Expenditure Summary expands on the expenditure line. It shows three different perspectives including expenditures by department, by function and lastly by major category. The next report describes the District's interfund transfers and overhead charges. The final reports in the section display the full-time equivalent positions and actual positions by division within each department as well as by major function.

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

	Program Funds		Support Funds			
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management Reserve
Resources						
Beginning Fund Balance	8,100,000	600,000	4,025,000		1,625,000	1,100,000
Revenues						
Property Taxes	37,350,000					37,350,000
State School Fund	8,281,610					8,281,610
Local Sources	17,500	15,881,744	22,005		25,000	15,946,249
State Sources	2,569,700	10,397,640				12,967,340
Federal Sources	22,940	4,007,233				4,030,173
Investment Earnings			125,000	10,000		135,000
Sales of Goods & Services		10,320				10,320
Other Revenues	79,908	618,878	201,940			900,726
Services to Other Funds				3,541,518		989,980
Total Revenues	48,321,658	30,915,815	348,945	3,551,518	25,000	989,980
						84,152,916
Transfers In & Overhead Revenues						
Overhead Revenues			980,000			980,000
From Resolution Services			4,563,161		145,000	4,708,161
From Operating					271,100	271,100
Total Transfers In/Overhead			5,543,161		416,100	5,959,261
TOTAL RESOURCES	56,421,658	31,515,815	9,917,106	3,551,518	2,066,100	105,562,177
Requirements						
Total Expenditures	42,943,173	29,948,452	6,306,726	3,551,518	854,069	84,616,715
Transfers Out & Overhead Charges						
Overhead Charges		980,000				980,000
To Facilities & Equip Reserve	145,000		271,100			416,100
To Operating	4,563,161					4,563,161
Total Transfers Out/Overhead	4,708,161	980,000	271,100			5,959,261
Contingency	8,770,324	587,363	139,280		712,031	10,711,201
Ending Fund Balance			3,200,000		500,000	4,275,000
TOTAL REQUIREMENTS	56,421,658	31,515,815	9,917,106	3,551,518	2,066,100	105,562,177

Combining Fund Summary- Budgetary Funds

**Multnomah Education Service District
2021 - 2022 Fiscal Year Proposed Budget
Combining Revenue Detail- Budgetary Funds**

	Program Funds			Support Funds		
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities Acquisition & Improvements	Risk Management Reserve
Property Taxes						
Current Year Taxes	36,895,000					36,895,000
Prior Year Taxes	445,000					445,000
Penalties & Interest Taxes	10,000					10,000
Total Property Taxes	37,350,000					37,350,000
State School Fund						
State School Support Fund	8,281,610					8,281,610
Total State School Fund	8,281,610					8,281,610
Local Sources						
Services to Component LEAs	10,000	13,314,688	12,000			13,336,688
Revenue from Non-CTA LEAs		1,585,018				1,585,018
Revenue From CTA NCD LEAs	7,500	982,038	10,005		25,000	999,543
E-Rate Revenue						25,000
Total Local Sources	17,500	15,881,744	22,005		25,000	15,946,249
State Sources						
Other Restricted Grants In Aid	2,514,577	4,153,146				6,667,723
Other State Revenue	55,123					55,123
ODE Contract Revenue		6,244,494				6,244,494
Total State Sources	2,569,700	10,397,640				12,967,340
Federal Sources						
Restricted Revenue From Fed		318,239				318,239
Title I Revenue		991,886				991,886
USDHHS Passed Thru ODE Rev		12,500				12,500
Natnl School Lunch Program Rev	22,940	201,600				224,540
IDEA Revenue		71,689				71,689
ESSER Revenue		1,607,930				1,607,930
Perkins Grant (84,048)		803,389				803,389

Combining Revenue Detail- Budgetary Funds

**Multnomah Education Service District
2021 - 2022 Fiscal Year Proposed Budget
Combining Revenue Detail- Budgetary Funds**

	Program Funds			Support Funds		
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities Acquisition & Improvements	Risk Management Reserve
Total Federal Sources	22,940	4,007,233				
						4,030,173
Investment Earnings						
Interest on Investments			125,000	10,000		
Total Investment Earnings			125,000	10,000		
						135,000
Sales of Goods & Services						
Special Function Revenue		8,820				
Sales To Component LEAs		1,500				
Total Sales of Goods & Services		10,320				
						10,320
Other Revenues						
TSPC PDC Fees		5,600				
Rental/Lease Income			23,940			
Contributions		152,574				
Fees-Non-Component Districts			160,000			
Miscellaneous Revenue		10,500	18,000			
Revenue From Non-LEAs	15,321	259,457				
Allocated MAC Reven	49,677	78,538				
Restricted-Intermediate Source	14,910	112,209				
Total Other Revenues	79,908	618,878	201,940			
						900,726
Services to Other Funds						
Services To Other Funds				3,541,518		989,980
Total Services to Other Funds				3,541,518		989,980
						4,531,498
Total Revenues	48,321,658	30,915,815	348,945	3,551,518	25,000	989,980
						84,152,916

Combining Revenue Detail- Budgetary Funds

Multnomah Education Service District

2021 - 2022 Fiscal Year Proposed Budget

Combining Expenditure Summary- Budgetary Funds

	Program Funds		Support Funds						
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management Reserve	Total		
By Department	Administration	108,145	138,468	1,595,051			1,841,664		
	Facilities Services	20,955		772,444		278,600	1,071,999		
	Business Services	9,581,468		1,173,752			11,757,300		
	Human Resources	13,000		1,184,284			1,207,98		
	Technology Services	4,796,645	700,732	1,178,700		575,469	7,251,546		
	Special Education Services	11,976,185	11,863,876	241,381			24,081,442		
	School Health Services	10,611,552	2,613,919				13,225,471		
	Instructional Services	5,835,223	14,631,457	161,114			20,627,794		
Debt Services				3,551,518			3,551,518		
Total Expenditures by Department		42,943,173	29,948,452	6,306,726	3,551,518	854,069	1,012,777	84,616,715	
By Function	Instruction	10,137,720	14,312,568					24,450,288	
	Support Services	22,757,115	14,834,711	6,306,726		849,069	1,012,777	45,760,398	
	Enterprise & Community Service	637,813	801,173			5,000		1,438,986	
	Facilities Acq. & Construction							5,000	
	Other Uses	9,410,525						9,410,525	
	Debt Service				3,551,518			3,551,518	
	Total Expenditures by Function		42,943,173	29,948,452	6,306,726	3,551,518	854,069	1,012,777	84,616,715
	By Category	Salaries	17,506,532	14,504,677	3,531,387			120,300	35,662,896
Associated Payroll Costs		11,443,949	9,054,727	2,069,767			66,225	22,634,668	
Purchased Services		3,845,607	4,435,453	416,090		314,069	799,347	9,810,566	
Supplies and Materials		723,158	1,775,586	289,482		440,000	26,905	3,255,131	
Capital Outlay		13,402	178,009			100,000		291,411	
Debt Service							3,551,518	3,551,518	
Transit Payments		9,410,525						9,410,525	
Total Expenditures by Category		42,943,173	29,948,452	6,306,726	3,551,518	854,069	1,012,777	84,616,715	

Combining Expenditure Summary- Budgetary Funds

Multnomah Education Service District
2021 - 2022 Fiscal Year Proposed Budget
Interfund Transfers and Overhead Charges

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
Resolution Services	To Facilities & Equip Reserve	145,000
This amount is being set aside to fund the future replacement of computer hardware necessary to serve the needs of the component districts.		
Resolution Services	To Operating	4,563,161
In accordance with Oregon Revised Statute 334.177, a maximum of 10% of local revenues received (Property Taxes and State School Fund) are transferred to the Operating fund to pay for operating costs incurred by the Agency in support of services provided through the Resolution Services fund.		
Contracted Services	Operating	980,000
A maximum 10% surcharge in the Contracted Services Fund is credited to the Operating Fund as overhead revenue to pay for costs incurred by the agency in support of services rendered.		
Operating	To Facilities & Equip Reserve	271,100
This amount funds current and future repairs, replacement, and improvements of the Agency's facilities and equipment.		
Total Interfund Transfers and Overhead Charges		5,959,261

**Multnomah Education Service District
2021 - 2022 Fiscal Year Proposed Budget
Total Requirements by Fund and Function - All Budgetary Funds**

	Program Funds		Support Funds				Total
	Resolution Services	Contracted Services	Operating	Debt Service	Facilities & Equipment Reserve	Risk Management Reserve	
Requirements by Function							
1000 Instruction*	\$ 10,137,720	\$ 14,896,650	\$ -	\$ -	\$ -	\$ -	\$ 25,034,370
2000 Support Services*	22,757,115	15,230,629	6,306,726	-	849,069	1,012,777	46,156,316
3000 Enterprise & Community Services*	637,813	801,173	-	-	-	-	1,438,986
4000 Facilities Acquisition & Improvements	-	-	-	-	5,000	-	5,000
5000 Other Uses	9,410,525	-	-	-	-	-	9,410,525
5100 Debt Service	-	-	-	3,551,518	-	-	3,551,518
5200 Transfers Out	4,708,161	-	271,100	-	-	-	4,979,261
6000 Contingencies	8,770,324	587,363	139,280	-	712,031	502,203	10,711,201
Total Appropriations	56,421,658	31,515,815	6,717,106	3,551,518	1,566,100	1,514,980	101,287,177
7000 Unappropriated Ending Balance	-	-	3,200,000	-	500,000	575,000	4,275,000
Total Requirements	56,421,658	31,515,815	9,917,106	3,551,518	2,066,100	2,089,980	105,562,177

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

Total Requirements by Fund and Function - All Budgetary Funds

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

	Program Funds		Support Funds		
	Resolution Services	Contracted Services	Operating	Risk Management Reserve	Total
Full-Time Equivalent (FTE) by Department And Division					
Administration					
Administration	1.00	1.00	4.00		6.00
Communication Services			2.97		2.97
Total Administration	1.00	1.00	6.97		8.97
Facilities Services					
Facility Services			13.50		13.50
Transportation Services	.47		.50		.97
Total Facilities Services	.47		14.00		14.47
Business Services					
Business Services Admin			2.00		2.00
Fiscal Services	1.00		7.00	1.00	9.00
Total Business Services	1.00		9.00	1.00	11.00
Human Resources					
Human Resources			8.50		8.50
Total Human Resources			8.50		8.50
Technology Services					
Student Applications	13.00				13.00
Business Applications			1.38		1.38
Infrastructure Services	4.33				4.33
Internal Agency Support			5.66		5.66
Application Development		2.25			2.25
Support Services		2.33			2.33
Total Technology Services	17.33	4.58	7.04		28.95
Special Education Services					
Functional Living Skills	78.86	44.47	1.00		124.33
Helensview SPED	5.48	4.68			10.16
Related Services	7.43	3.58			11.01
The Creeks	55.39	80.63			136.02
Total Special Education Services	147.16	133.36	1.00		281.52
School Health Services					
Health Services	112.93	19.46	15.33		147.72
Total School Health Services	112.93	19.46	15.33		147.72

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

	Program Funds		Support Funds		
	Resolution Services	Contracted Services	Operating	Risk Management Reserve	Total
Instructional Services					
Instructional Services	.57	8.18	1.15		9.90
Curriculum & Instruction	4.07	1.32			5.39
Outdoor School	7.22	6.17			13.39
LTCT and Hospital		28.80			28.80
Helensview	19.04	3.67			22.71
Youth Correction Education	3.37	28.52			31.89
Alternative Pathways		2.50			2.50
Migrant Education		6.98			6.98
Total Instructional Services	34.27	86.14	1.15		121.56
Total FTE	314.16	244.54	62.99	1.00	622.69

Full-Time Equivalent (FTE) by Function

Instruction	130.94	156.18			287.12
Support Services	183.22	88.36	62.99	1.00	335.57
Enterprise & Community Service					
Total FTE	314.16	244.54	62.99	1.00	622.69

Multnomah Education Service District
2021 - 2022 Fiscal Year Proposed Budget
Combining Position Summary- All Funds

	Program Funds		Support Funds		Total
	Resolution Services	Contracted Services	Operating	Risk Management Reserve	
Positions by Department And Division					
Administration					
Administration	1.00	1.00	4.00		6.00
Communication Services			3.14		3.14
Total Administration	1.00	1.00	7.14		9.14
Facilities Services					
Facility Services			13.50		13.50
Transportation Services	1.00		.50		1.50
Total Facilities Services	1.00		14.00		15.00
Business Services					
Business Services Admin			2.00		2.00
Fiscal Services	1.00		7.00	1.00	9.00
Total Business Services	1.00		9.00	1.00	11.00
Human Resources					
Human Resources			8.50		8.50
Total Human Resources			8.50		8.50
Technology Services					
Student Applications	13.00				13.00
Business Applications			1.38		1.38
Infrastructure Services	4.33				4.33
Internal Agency Support			5.71		5.71
Application Development		2.30			2.30
Support Services		2.48			2.48
Total Technology Services	17.33	4.78	7.09		29.20
Special Education Services					
Functional Living Skills	88.01	48.63	1.00		137.64
Helensview SPED	5.70	4.82			10.52
Related Services	8.77	4.16			12.93
The Creeks	60.70	87.88			148.58
Total Special Education Services	163.18	145.49	1.00		309.67
School Health Services					
Health Services	137.83	21.10	16.14		175.07
Total School Health Services	137.83	21.10	16.14		175.07

Multnomah Education Service District
2021 - 2022 Fiscal Year Proposed Budget
Combining Position Summary- All Funds

	Program Funds		Support Funds		
	Resolution Services	Contracted Services	Operating	Risk Management Reserve	Total
Instructional Services					
Instructional Services	.57	8.18	1.15		9.90
Curriculum & Instruction	4.07	1.57			5.64
Outdoor School	7.92	6.87			14.79
LTCT and Hospital		31.37			31.37
Helensview	19.46	3.74			23.20
Youth Correction Education	3.49	31.03			34.52
Alternative Pathways		3.00			3.00
Migrant Education		8.00			8.00
Total Instructional Services	35.51	93.76	1.15		130.42
Total Positions	356.85	266.13	64.02	1.00	688.00

Positions by Function

Instruction	145.06	172.96			318.02
Support Services	211.79	93.17	64.02	1.00	369.98
Enterprise & Community Service					
Total Positions	356.85	266.13	64.02	1.00	688.00



Fund Financial Summaries

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the projected balance for 2020-21 and the ensuing year proposed budget. The 2021-22 Proposed Budget column ties to the total column in the Combining Fund Summary report. Following this statement is a series of reports showing each fund separately but showing the same columns as the combined summary for comparative purposes. Each of these statements summarizes both resources and requirements.

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

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
Resources					
Beginning Fund Balance	11,866,544	15,536,766	16,860,398	16,849,019	15,450,000
Revenues					
Property Taxes	34,266,248	34,770,992	36,346,000	36,346,000	37,350,000
State School Fund	8,993,013	9,504,952	9,780,498	9,780,498	8,281,610
Local Sources	13,626,211	17,189,705	13,040,086	13,157,713	15,946,249
State Sources	9,575,246	9,049,543	12,908,525	14,086,124	12,967,340
Federal Sources	2,011,068	1,397,196	2,848,635	2,818,384	4,030,173
Investment Earnings	385,778	385,234	169,070	169,070	135,000
Sales of Goods & Services	1,337	13	10,320	10,320	10,320
Other Revenues	1,101,922	812,417	871,214	799,509	900,726
Services to Other Funds	3,846,146	4,008,650	4,336,675	4,336,675	4,531,498
Total Revenues	73,806,969	77,118,702	80,311,023	81,504,293	84,152,916
Transfers In					
Overhead Revenues	713,313	666,110	895,000	895,000	980,000
From Resolution Services	4,530,926	4,572,594	5,267,650	5,267,650	4,708,161
From Contract Services		33,541			
From Operating	256,100	259,200	355,100	355,100	271,100
Total Transfers In	5,500,339	5,531,445	6,517,750	6,517,750	5,959,261
TOTAL RESOURCES	91,173,852	98,186,913	103,689,171	104,871,062	105,562,177
Requirements					
Total Expenditures	70,136,743	75,795,071	82,515,517	83,090,347	84,616,715
Transfers Out					
Overhead Charges	713,317	666,109	918,805	972,502	980,000
To Facilities & Equip Reserve	461,100	404,200	920,100	920,100	416,100
To Operating	4,325,926	4,461,135	4,612,650	4,612,650	4,563,161
To Risk Mgmt Reserve			90,000	90,000	
Total Transfers Out	5,500,343	5,531,444	6,541,555	6,595,252	5,959,261
Contingency			10,457,099		10,711,201
Total Budget	75,637,086	81,326,515	99,514,171	89,685,599	101,287,177
Ending Fund Balance	15,536,766	16,860,398	4,175,000	15,185,463	4,275,000
TOTAL REQUIREMENTS	91,173,852	98,186,913	103,689,171	104,871,062	105,562,177

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

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Department					
Non-Departmental		32			
Administration	1,384,130	1,633,882	2,161,734	2,161,734	1,841,664
Facilities Services	1,212,169	927,260	924,803	838,843	1,071,999
Business Services	13,706,459	15,915,696	15,055,224	14,995,110	11,757,300
Human Resources	1,001,624	1,032,237	1,181,336	1,160,644	1,207,981
Technology Services	5,274,595	5,835,472	7,717,764	7,362,757	7,251,546
Special Education Services	19,257,155	22,286,870	22,429,975	22,426,111	24,081,442
School Health Services	10,579,774	11,330,381	12,152,460	12,151,960	13,225,471
Instructional Services	14,653,051	13,610,412	17,507,451	18,608,418	20,627,794
Debt Services	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
Total Expenditures by Department	70,136,743	75,795,071	82,515,517	83,090,347	84,616,715
By Function					
Instruction	20,662,173	22,121,471	23,558,629	23,508,696	24,450,288
Support Services	32,920,438	35,805,653	42,468,553	43,113,316	45,760,398
Enterprise & Community Service	1,152,753	655,399	230,565	210,565	1,438,986
Facilities Acq. & Construction	317,223		5,000	5,000	5,000
Other Uses	12,016,370	13,989,719	12,868,000	12,868,000	9,410,525
Debt Service	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
Total Expenditures by Function	70,136,743	75,795,071	82,515,517	83,090,347	84,616,715
By Category					
Salaries	29,257,361	31,293,235	33,398,440	33,162,581	35,662,896
Associated Payroll Costs	15,954,454	18,697,484	20,036,879	20,020,699	22,634,668
Purchased Services	6,956,497	6,647,087	8,173,043	9,406,388	9,810,566
Supplies and Materials	2,323,239	1,683,293	3,801,974	3,750,498	3,255,131
Capital Outlay	561,036	261,424	852,411	497,411	291,411
Debt Service	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
Transit Payments	12,016,370	13,989,719	12,868,000	12,868,000	9,410,525
Total Expenditures by Category	70,136,743	75,795,071	82,515,517	83,090,347	84,616,715
FTE SUMMARY					
By Fund					
1 Resolution Services	282.44	288.05	317.27	297.06	314.16
2 Contracted Services	210.78	245.59	274.11	249.03	244.54
6 Operating	57.93	60.76	63.42	61.18	62.99
7 Risk Management Reserve	1.00	1.00	1.00	1.00	1.00
Total Number of FTE	552.15	595.40	655.80	608.27	622.69

Multnomah Education Service District

2021-2022 Fiscal Year Annual Budget

1- Resolution Services Summary

The Resolution Services Fund accounts for the various programs provided to the component districts as specified by the resolutions. The major 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 agency. The remaining 90% is apportioned to the eight component school districts according to extended average daily membership weighted (ADMw).

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
Resources					
Beginning Fund Balance	5,489,831	7,950,866	8,325,729	8,325,729	8,100,000
Revenues					
Current Year Taxes	32,984,901	34,262,477	35,868,000	35,868,000	36,895,000
Prior Year Taxes	1,245,163	464,462	467,000	467,000	445,000
Penalties & Interest Taxes	36,184	44,053	11,000	11,000	10,000
State School Support Fund	8,993,013	9,504,952	9,780,498	9,780,498	8,281,610
Services to Component LEAs	31,340	7,211	10,000	10,000	10,000
Revenue from Non-CTA LEAs	20,696	4,084			
Revenue From CTA NCD LEAs	9,202	9,570	7,500	7,500	7,500
SSF School Lunch Match	(2,653)	(3,419)			
Other Restricted Grants In Aid	1,693,610	1,524,410	2,110,049	2,110,049	2,514,577
Other State Revenue	8,676	55,123	55,123	55,123	55,123
Natnl School Lunch Program Rev			25,530	25,530	22,940
Contributions	6,150	300		925	
Recovery of Pr Yr Expenditures	(968)	(265)			
Miscellaneous Revenue	9,308	1,003			
Revenue From Non-LEAs	15,848	11,501	15,321	15,321	15,321
Allocated MAC Reven	209,027	13,069	74,141	74,141	49,677
Restricted-Intermediate Source		12,460	14,595		14,910
Total Revenues	45,259,497	45,910,991	48,438,757	48,425,087	48,321,658
Transfers In					
Total Transfers In					
TOTAL RESOURCES	50,749,328	53,861,857	56,764,486	56,750,816	56,421,658
Requirements					
Total Expenditures	38,267,536	40,963,534	43,324,723	43,375,064	42,943,173
Transfers Out					
To Facilities & Equip Reserves	205,000	145,000	655,000	655,000	145,000
To Operating Funds	4,325,926	4,427,594	4,612,650	4,612,650	4,563,161
Total Transfers Out	4,530,926	4,572,594	5,267,650	5,267,650	4,708,161
Contingency			8,172,113		8,770,324
Total Budget	42,798,462	45,536,128	56,764,486	48,642,714	56,421,658
Ending Fund Balance	7,950,866	8,325,729		8,108,102	
TOTAL REQUIREMENTS	50,749,328	53,861,857	56,764,486	56,750,816	56,421,658

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

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Department					
Administration	135,661	137,805	91,416	91,416	108,145
Facilities Services	39,325	36,124	22,280	22,280	20,955
Business Services	12,057,094	14,104,325	13,002,294	13,002,294	9,581,468
Human Resources	25,000	26,400	13,000	13,000	13,000
Technology Services	3,451,404	3,581,093	5,172,635	5,172,635	4,796,645
Special Education Services	9,889,566	9,731,090	10,465,199	10,513,226	11,976,185
School Health Services	8,039,348	9,039,812	9,747,781	9,747,781	10,611,552
Instructional Services	4,630,138	4,306,885	4,810,118	4,812,432	5,835,223
Total Expenditures by Department	38,267,536	40,963,534	43,324,723	43,375,064	42,943,173
By Function					
Instruction	8,149,545	6,861,973	8,905,915	8,896,262	10,137,720
Support Services	17,690,706	19,815,450	21,448,535	21,508,529	22,757,115
Enterprise & Community Service	410,915	296,392	102,273	102,273	637,813
Other Uses	12,016,370	13,989,719	12,868,000	12,868,000	9,410,525
Total Expenditures by Function	38,267,536	40,963,534	43,324,723	43,375,064	42,943,173
By Category					
Salaries	14,408,272	13,792,144	15,707,608	15,661,970	17,506,532
Associated Payroll Costs	7,742,814	8,919,844	9,997,994	10,009,120	11,443,949
Purchased Services	3,143,075	3,465,514	3,767,190	3,768,882	3,845,607
Supplies and Materials	913,685	796,313	970,529	1,053,690	723,158
Capital Outlay	43,320		13,402	13,402	13,402
Transit Payments	12,016,370	13,989,719	12,868,000	12,868,000	9,410,525
Total Expenditures by Category	38,267,536	40,963,534	43,324,723	43,375,064	42,943,173

Multnomah Education Service District

2021-2022 Fiscal Year Annual Budget

2- Contracted Services Summary

The Contracted Services 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.

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
Resources					
Beginning Fund Balance	1,103,947	1,583,453	2,207,790	2,196,411	600,000
Revenues					
Services to Component LEAs	9,841,106	12,884,624	11,008,873	11,056,501	13,314,688
Revenue from Non-CTA LEAs	600,966	3,042,390	1,479,300	1,479,299	1,585,018
Revenue From CTA NCD LEAs	3,077,389	748,007	358,913	358,913	982,038
SSF School Lunch Match	2,653	3,419			
Other Restricted Grants In Aid	1,592,416	1,987,878	4,193,618	5,424,154	4,153,146
Other State Revenue	6,198		100,000	100,000	
ODE Contract Revenue	6,273,846	5,481,632	6,449,735	6,396,798	6,244,494
Medicaid Admin Claiming Rev	100,839	13,069			
Medicaid SBHS Revenue	272,775	1,333			
Restricted Revenue From Fed	244,715	268,936	367,489	367,489	318,239
Title I Revenue	963,363	833,790	1,076,323	1,076,323	991,886
USDHHS Passed Thru ODE Rev	10,048	8,616	26,383	26,383	12,500
Natnl School Lunch Program Rev	232,014	116,502	169,568	169,285	201,600
Vocational Education	25,744				
IDEA Revenue	87,752	66,527	203,864	203,864	71,689
ESSER Revenue			176,089	176,089	1,607,930
Title II Revenue	68,837	74,744			
Perkins Grant (84.048)	4,981	13,679	803,389	773,421	803,389
Interest on Investments	14	116			
Special Function Revenue	1,337		8,820	8,820	8,820
Sales To Component LEAs		13	1,500	1,500	1,500
TSPC PDC Fees	5,600	2,684	5,600	5,600	5,600
Contributions	40,300	38,872	98,574	98,574	152,574
Recovery of Pr Yr Expenditures	(1,659)	3,127			
Miscellaneous Revenue	2,413	7,008	95,457	46,520	10,500
Revenue From Non-LEAs	493,145	131,858	137,882	137,882	259,457
Allocated MAC Reven	(209,028)	(13,069)	45,727	45,727	78,538
Restricted-Intermediate Source	109,176	129,065	106,925	97,827	112,209
Total Revenues	23,846,940	25,844,820	26,914,029	28,050,969	30,915,815
TOTAL RESOURCES	24,950,887	27,428,273	29,121,819	30,247,380	31,515,815
Requirements					
Total Expenditures	22,654,117	24,520,833	27,620,754	28,667,009	29,948,452
Transfers Out					
Federal/State Indirect To Operating Funds	713,317	666,109	918,805	972,502	980,000
		33,541			
Total Transfers Out	713,317	699,650	918,805	972,502	980,000
Contingency			582,260		587,363

Multnomah Education Service District
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2- Contracted Services Summary

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
Total Budget	23,367,434	25,220,483	29,121,819	29,639,511	31,515,815
Ending Fund Balance	1,583,453	2,207,790		607,869	
TOTAL REQUIREMENTS	24,950,887	27,428,273	29,121,819	30,247,380	31,515,815

EXPENDITURE PERSPECTIVES

By Department

Administration	9,218	(59,101)	287,664	287,664	138,468
Facilities Services	307,829				
Human Resources	1,162	2,606			
Technology Services	664,163	711,211	654,307	654,300	700,732
Special Education Services	9,164,549	12,341,576	11,730,923	11,679,032	11,863,876
School Health Services	2,540,395	2,287,166	2,404,679	2,404,179	2,613,919
Instructional Services	9,966,801	9,237,375	12,543,181	13,641,834	14,631,457
Total Expenditures by Department	22,654,117	24,520,833	27,620,754	28,667,009	29,948,452

By Function

Instruction	12,512,628	15,259,498	14,652,714	14,612,434	14,312,568
Support Services	9,091,822	8,902,328	12,839,748	13,946,283	14,834,711
Enterprise & Community Service	741,838	359,007	128,292	108,292	801,173
Facilities Acq. & Construction	307,829				
Total Expenditures by Function	22,654,117	24,520,833	27,620,754	28,667,009	29,948,452

By Category

Salaries	11,858,995	14,296,723	14,167,234	14,034,997	14,504,677
Associated Payroll Costs	6,640,390	7,946,611	7,995,665	7,991,181	9,054,727
Purchased Services	2,662,637	1,687,265	2,870,801	4,188,414	4,435,453
Supplies and Materials	1,155,988	579,294	2,403,045	2,268,408	1,775,586
Capital Outlay	336,107	10,940	184,009	184,009	178,009
Total Expenditures by Category	22,654,117	24,520,833	27,620,754	28,667,009	29,948,452

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6- Operating Summary

The Operating 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.

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
Resources					
Beginning Fund Balance	3,189,388	3,728,276	4,166,310	4,166,310	4,025,000
Revenues					
Services to Component LEAs		11,960	15,000	15,000	12,000
Revenue from Non-CTA LEAs		96,475			
Revenue From CTA NCD LEAs	5,018	53,237	135,500	135,500	10,005
E-Rate Revenue		26,844			
Other State Revenue	500	500			
Interest on Investments	346,283	352,159	159,070	159,070	125,000
TSPC PDC Fees	5,560	3,740	3,700	3,700	
Rental/Lease Income	23,940	23,940	23,940	23,940	23,940
Contributions	11,367	15,000			
Recovery of Pr Yr Expenditures	3,396	1,463	2,588	2,588	
Fees-Non-Component Districts	310,625	314,631	148,000	148,000	160,000
Miscellaneous Revenue	24,947	42,794	18,206	18,206	18,000
Total Revenues	731,636	942,743	506,004	506,004	348,945
Transfers In					
Fees Charged to Grants	713,313	666,110	895,000	895,000	980,000
From Resolution Services Funds	4,325,926	4,427,594	4,612,650	4,612,650	4,563,161
From Contract Services Funds		33,541			
Total Transfers In	5,039,239	5,127,245	5,507,650	5,507,650	5,543,161
TOTAL RESOURCES	8,960,263	9,798,264	10,179,964	10,179,964	9,917,106
Requirements					
Total Expenditures	4,975,887	5,372,754	6,170,304	6,078,285	6,306,726
Transfers Out					
To Facilities & Equip Reserves	256,100	259,200	265,100	265,100	271,100
To Risk Management Funds			90,000	90,000	
Total Transfers Out	256,100	259,200	355,100	355,100	271,100
Contingency			414,560		139,280
Total Budget	5,231,987	5,631,954	6,939,964	6,433,385	6,717,106
Ending Fund Balance	3,728,276	4,166,310	3,240,000	3,746,579	3,200,000
TOTAL REQUIREMENTS	8,960,263	9,798,264	10,179,964	10,179,964	9,917,106

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

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Department					
Administration	1,239,251	1,538,072	1,692,654	1,692,654	1,595,051
Facilities Services	616,036	686,616	665,023	665,023	772,444
Business Services	886,905	1,006,645	1,129,046	1,057,719	1,173,752
Human Resources	975,462	1,003,231	1,157,754	1,137,062	1,184,284
Technology Services	999,050	854,399	1,137,822	1,137,822	1,178,700
Special Education Services	203,040	214,204	233,853	233,853	241,381
School Health Services	31	3,403			
Instructional Services	56,112	66,152	154,152	154,152	161,114
Total Expenditures by Department	4,975,887	5,372,722	6,170,304	6,078,285	6,306,726
By Function					
Support Services	4,975,887	5,372,754	6,170,304	6,078,285	6,306,726
Total Expenditures by Function	4,975,887	5,372,754	6,170,304	6,078,285	6,306,726
By Category					
Salaries	2,883,169	3,096,442	3,404,982	3,339,495	3,531,387
Associated Payroll Costs	1,514,482	1,767,845	1,977,442	1,950,910	2,069,767
Purchased Services	358,477	261,202	516,385	516,385	416,090
Supplies and Materials	197,443	213,724	271,495	271,495	289,482
Capital Outlay	22,316	33,541			
Total Expenditures by Category	4,975,887	5,372,754	6,170,304	6,078,285	6,306,726

Multnomah Education Service District

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3- Debt Service Summary

The Debt Service Fund accounts for the principal and interest payments associated with the agency's one current bond issue. 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.

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
Resources					
Beginning Fund Balance	64,481	7,413	(50,499)	(50,499)	
Revenues					
Interest on Investments	39,481	32,959	10,000	10,000	10,000
Services To Other Funds	2,971,237	3,131,958	3,425,269	3,425,269	3,541,518
Total Revenues	3,010,718	3,164,917	3,435,269	3,435,269	3,551,518
Transfers In					
Total Transfers In					
TOTAL RESOURCES	3,075,199	3,172,330	3,384,770	3,384,770	3,551,518
Requirements					
Total Expenditures	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
Total Budget	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
Ending Fund Balance	7,413	(50,499)			
TOTAL REQUIREMENTS	3,075,199	3,172,330	3,384,770	3,384,770	3,551,518

EXPENDITURE PERSPECTIVES

By Department					
Debt Services	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
Total Expenditures by Department	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
By Function					
Debt Service	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
Total Expenditures by Function	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
By Category					
Debt Service	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518
Total Expenditures by Category	3,067,786	3,222,829	3,384,770	3,384,770	3,551,518

Multnomah Education Service District
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4- Facilities & Equipment Reserve Summary

This fund accounts for facility acquisitions and improvements as well as major maintenance projects. 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.

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
Resources					
Beginning Fund Balance	1,250,589	1,343,226	1,159,440	1,159,440	1,625,000
Revenues					
E-Rate Revenue	40,494	305,303	25,000	95,000	25,000
Total Revenues	40,494	305,303	25,000	95,000	25,000
Transfers In					
From Resolution Services Funds	205,000	145,000	655,000	655,000	145,000
From Operating Funds	256,100	259,200	265,100	265,100	271,100
Total Transfers In	461,100	404,200	920,100	920,100	416,100
TOTAL RESOURCES	1,752,183	2,052,729	2,104,540	2,174,540	2,066,100
Requirements					
Total Expenditures	408,957	893,289	990,500	549,540	854,069
Contingency			729,040		712,031
Total Budget	408,957	893,289	1,719,540	549,540	1,566,100
Ending Fund Balance	1,343,226	1,159,440	385,000	1,625,000	500,000
TOTAL REQUIREMENTS	1,752,183	2,052,729	2,104,540	2,174,540	2,066,100

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

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Department					
Facilities Services	248,979	204,520	237,500	151,540	278,600
Technology Services	<u>159,978</u>	<u>688,769</u>	<u>753,000</u>	<u>398,000</u>	<u>575,469</u>
Total Expenditures by Department	<u>408,957</u>	<u>893,289</u>	<u>990,500</u>	<u>549,540</u>	<u>854,069</u>
By Function					
Support Services	399,563	893,289	985,500	544,540	849,069
Facilities Acq. & Construction	<u>9,394</u>	<u></u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Expenditures by Function	<u>408,957</u>	<u>893,289</u>	<u>990,500</u>	<u>549,540</u>	<u>854,069</u>
By Category					
Purchased Services	209,305	594,583	295,500	209,540	314,069
Supplies and Materials	40,359	81,763	40,000	40,000	440,000
Capital Outlay	<u>159,293</u>	<u>216,943</u>	<u>655,000</u>	<u>300,000</u>	<u>100,000</u>
Total Expenditures by Category	<u>408,957</u>	<u>893,289</u>	<u>990,500</u>	<u>549,540</u>	<u>854,069</u>

Multnomah Education Service District
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7- Risk Management Reserve Summary

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.

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
Resources					
Beginning Fund Balance	768,308	923,532	1,051,628	1,051,628	1,100,000
Revenues					
Miscellaneous Revenue	42,558	73,236	77,048	77,048	
Expenditure Subsidy	217		3,510	3,510	
Services To Other Funds	874,909	876,692	911,406	911,406	989,980
Total Revenues	917,684	949,928	991,964	991,964	989,980
Transfers In					
From Operating Funds			90,000	90,000	
Total Transfers In			90,000	90,000	
TOTAL RESOURCES	1,685,992	1,873,460	2,133,592	2,133,592	2,089,980
Requirements					
Total Expenditures	762,460	821,832	1,024,466	1,035,679	1,012,777
Contingency			559,126		502,203
Total Budget	762,460	821,832	1,583,592	1,035,679	1,514,980
Ending Fund Balance	923,532	1,051,628	550,000	1,097,913	575,000
TOTAL REQUIREMENTS	1,685,992	1,873,460	2,133,592	2,133,592	2,089,980

EXPENDITURE PERSPECTIVES

By Department					
Administration		17,106	90,000	90,000	
Business Services	762,460	804,726	923,884	935,097	1,002,080
Human Resources			10,582	10,582	10,697
Total Expenditures by Department	762,460	821,832	1,024,466	1,035,679	1,012,777
By Function					
Support Services	762,460	821,832	1,024,466	1,035,679	1,012,777
Total Expenditures by Function	762,460	821,832	1,024,466	1,035,679	1,012,777
By Category					
Salaries	106,925	107,926	118,616	126,119	120,300
Associated Payroll Costs	56,768	63,184	65,778	69,488	66,225
Purchased Services	583,003	638,523	723,167	723,167	799,347
Supplies and Materials	15,764	12,199	116,905	116,905	26,905
Total Expenditures by Category	762,460	821,832	1,024,466	1,035,679	1,012,777



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 category, division and fund followed by position summaries by division and fund.

Administration

Department Description:

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

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

Administration also includes Strategic 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
Expenditures by Department
100- Administration

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Category					
Salaries	734,949	936,228	1,011,772	1,004,567	1,029,482
Associated Payroll Costs	322,143	464,674	483,073	478,406	550,943
Purchased Services	311,047	184,051	529,769	541,641	214,119
Supplies and Materials	15,991	48,929	137,120	137,120	47,120
Total by Category	1,384,130	1,633,882	2,161,734	2,161,734	1,841,664
By Division					
100 Board of Directors	262,062	139,242	315,740	315,740	165,740
110 Administration	810,916	1,116,254	1,423,180	1,423,180	1,249,475
500 Communication Services	308,672	375,906	420,334	420,334	423,969
520 School Closure	2,480	2,480	2,480	2,480	2,480
Total by Division	1,384,130	1,633,882	2,161,734	2,161,734	1,841,664
By Fund					
1 Resolution Services	135,661	137,805	91,416	91,416	108,145
2 Contracted Services	9,218	(59,101)	287,664	287,664	138,468
6 Operating	1,239,251	1,538,072	1,692,654	1,692,654	1,595,051
7 Risk Management Reserve		17,106	90,000	90,000	
Total by Fund	1,384,130	1,633,882	2,161,734	2,161,734	1,841,664
FTE SUMMARY					
By Division					
110 Administration	4.00	5.42	5.00	5.00	6.00
160 Agency Support					
500 Communication Services	2.52	3.37	2.89	2.97	2.97
530 Foundation					
Total Number of FTE	6.52	8.79	7.89	7.97	8.97
By Fund					
1 Resolution Services	1.00	1.00	1.00	1.00	1.00
2 Contracted Services					1.00
6 Operating	5.52	7.79	6.89	6.97	6.97
Total Number of FTE	6.52	8.79	7.89	7.97	8.97

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. Once confirmed, funding for potential HVAC projects will be transferred to the Facilities & Equipment Reserve fund.

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
Expenditures by Department
150- Facilities Services

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Category					
Salaries	353,707	385,764	413,628	413,628	441,772
Associated Payroll Costs	217,276	240,467	262,623	262,623	289,115
Purchased Services	142,841	188,274	187,862	101,902	263,012
Supplies and Materials	47,139	79,214	60,690	60,690	78,100
Capital Outlay	451,206	33,541			
Total by Category	1,212,169	927,260	924,803	838,843	1,071,999
By Division					
150 Facility Services	1,062,913	775,849	826,970	741,010	974,601
155 Transportation Services	133,852	107,234	74,833	74,833	74,398
510 Printing & Graphics	15,404	44,177	23,000	23,000	23,000
Total by Division	1,212,169	927,260	924,803	838,843	1,071,999
By Fund					
1 Resolution Services	39,325	36,124	22,280	22,280	20,955
2 Contracted Services	307,829				
4 Facilities & Equipment Reserve	248,979	204,520	237,500	151,540	278,600
6 Operating	616,036	686,616	665,023	665,023	772,444
Total by Fund	1,212,169	927,260	924,803	838,843	1,071,999
FTE SUMMARY					
By Division					
150 Facility Services	12.00	13.50	13.50	13.50	13.50
155 Transportation Services	1.52	.97	.97	.97	.97
510 Printing & Graphics					
Total Number of FTE	13.52	14.47	14.47	14.47	14.47
By Fund					
1 Resolution Services	.50	.47	.47	.47	.47
2 Contracted Services				1.00	
6 Operating	13.02	14.00	14.00	13.00	14.00
Total Number of FTE	13.52	14.47	14.47	14.47	14.47

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 comprehensive 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:

Transit funds are reduced pending district selections this spring.

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
Expenditures by Department
200- Business Services

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Category					
Salaries	693,959	752,830	871,950	828,497	922,259
Associated Payroll Costs	347,657	414,596	499,177	482,516	531,939
Purchased Services	621,372	739,971	772,772	772,772	849,252
Supplies and Materials	27,101	18,580	43,325	43,325	43,325
Transit Payments	12,016,370	13,989,719	12,868,000	12,868,000	9,410,525
Total by Category	13,706,459	15,915,696	15,055,224	14,995,110	11,757,300
By Division					
210 Business Services Admin	227,877	309,809	311,850	250,661	331,258
220 Fiscal Services	1,462,212	1,616,168	1,875,374	1,876,449	2,015,517
221 Fiscal Services-Transits	12,016,370	13,989,719	12,868,000	12,868,000	9,410,525
Total by Division	13,706,459	15,915,696	15,055,224	14,995,110	11,757,300
By Fund					
1 Resolution Services	12,057,094	14,104,325	13,002,294	13,002,294	9,581,468
6 Operating	886,905	1,006,645	1,129,046	1,057,719	1,173,752
7 Risk Management Reserve	762,460	804,726	923,884	935,097	1,002,080
Total by Fund	13,706,459	15,915,696	15,055,224	14,995,110	11,757,300
FTE SUMMARY					
By Division					
210 Business Services Admin	1.00	1.00	3.00	2.00	2.00
220 Fiscal Services	8.00	9.00	8.00	9.00	9.00
230 Co-op Warehouse					
Total Number of FTE	9.00	10.00	11.00	11.00	11.00
By Fund					
1 Resolution Services			1.00	1.00	1.00
6 Operating	8.00	9.00	9.00	9.00	9.00
7 Risk Management Reserve	1.00	1.00	1.00	1.00	1.00
Total Number of FTE	9.00	10.00	11.00	11.00	11.00

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
Expenditures by Department
400- Human Resources

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Category					
Salaries	571,532	595,237	659,120	644,589	661,520
Associated Payroll Costs	378,627	413,621	443,153	436,992	455,964
Purchased Services	27,447	13,488	47,225	47,225	60,200
Supplies and Materials	24,018	9,891	31,838	31,838	30,297
Total by Category	1,001,624	1,032,237	1,181,336	1,160,644	1,207,981
By Division					
400 Human Resources	1,001,624	1,032,237	1,181,336	1,160,644	1,207,981
Total by Division	1,001,624	1,032,237	1,181,336	1,160,644	1,207,981
By Fund					
1 Resolution Services	25,000	26,400	13,000	13,000	13,000
2 Contracted Services	1,162	2,606			
6 Operating	975,462	1,003,231	1,157,754	1,137,062	1,184,284
7 Risk Management Reserve			10,582	10,582	10,697
Total by Fund	1,001,624	1,032,237	1,181,336	1,160,644	1,207,981
FTE SUMMARY					
By Division					
400 Human Resources	8.00	8.75	8.75	8.50	8.50
Total Number of FTE	8.00	8.75	8.75	8.50	8.50
By Fund					
6 Operating	8.00	8.75	8.75	8.50	8.50
Total Number of FTE	8.00	8.75	8.75	8.50	8.50

Technology Services

Department Description:

Multnomah ESD is a founding member of the Cascade Technology Alliance (CTA). This organization is created through the participation of the Multnomah ESD, 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).

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
Expenditures by Department
600- Technology Services

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Category					
Salaries	2,233,679	2,197,621	2,510,089	2,510,089	2,645,334
Associated Payroll Costs	1,155,752	1,227,639	1,387,574	1,387,567	1,468,437
Purchased Services	1,475,314	1,897,798	2,580,562	2,580,562	2,411,118
Supplies and Materials	314,265	295,471	571,137	571,137	613,255
Capital Outlay	95,585	216,943	668,402	313,402	113,402
Total by Category	5,274,595	5,835,472	7,717,764	7,362,757	7,251,546
By Division					
610 Student Applications	1,354,952	1,912,918	1,548,995	1,548,995	1,591,785
620 Business Applications	315,927	283,922	375,517	375,517	371,694
630 Infrastructure Services	2,015,425	2,106,141	4,106,789	3,751,789	3,523,351
640 Internal Agency Support	765,766	680,202	891,844	891,844	915,070
650 Application Development	329,604	321,598	345,914	345,910	378,689
660 Substitute Registration	87,675	94,212	100,312	100,312	108,914
670 Meeting Room Technology	70,687	46,866	40,000	40,000	40,000
695 Support Services	334,559	389,613	308,393	308,390	322,043
Total by Division	5,274,595	5,835,472	7,717,764	7,362,757	7,251,546
By Fund					
1 Resolution Services	3,451,404	3,581,093	5,172,635	5,172,635	4,796,645
2 Contracted Services	664,163	711,211	654,307	654,300	700,732
4 Facilities & Equipment Reserve	159,978	688,769	753,000	398,000	575,469
6 Operating	999,050	854,399	1,137,822	1,137,822	1,178,700
Total by Fund	5,274,595	5,835,472	7,717,764	7,362,757	7,251,546
FTE SUMMARY					
By Division					
610 Student Applications	14.00	14.14	13.00	13.00	13.00
620 Business Applications	1.52	1.52	1.38	1.38	1.38
630 Infrastructure Services	2.83	3.08	4.08	4.08	4.33
640 Internal Agency Support	6.41	5.91	6.01	5.91	5.66
650 Application Development	3.18	2.48	2.30	2.25	2.25
660 Substitute Registration					
695 Support Services	3.69	3.65	3.43	2.33	2.33
Total Number of FTE	31.63	30.78	30.20	28.95	28.95
By Fund					
1 Resolution Services	16.83	17.22	17.08	17.08	17.33
2 Contracted Services	6.87	6.13	5.73	4.58	4.58
6 Operating	7.93	7.43	7.39	7.29	7.04
Total Number of FTE	31.63	30.78	30.20	28.95	28.95

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:

No significant additional expansion is anticipated for 2020-2021.

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 Proposed 2021-22 budget reflects staff needed for in-person instruction for the student population served as of the end of January 2021. Staffing levels will be updated after receipt of component district selections.

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

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Category					
Salaries	10,571,020	12,279,700	12,195,258	12,079,744	13,024,191
Associated Payroll Costs	6,087,765	7,704,426	7,935,782	7,932,287	8,931,019
Purchased Services	1,976,268	1,863,679	1,638,781	1,640,208	1,785,302
Supplies and Materials	622,102	439,065	660,154	773,872	340,930
Total by Category	19,257,155	22,286,870	22,429,975	22,426,111	24,081,442
By Division					
710 EI/ECSE	639	64	23,674	23,674	23,674
750 Functional Living Skills	9,135,613	9,320,768	9,042,834	9,021,648	10,201,222
755 Helensview SPED		748,083	1,194,898	1,194,898	1,001,341
780 Related Services	2,487,652	2,979,664	2,772,983	2,743,621	1,589,638
940 LTCT and Hospital	11				
960 The Creeks	7,633,240	9,238,291	9,395,586	9,442,270	11,265,567
Total by Division	19,257,155	22,286,870	22,429,975	22,426,111	24,081,442
By Fund					
1 Resolution Services	9,889,566	9,731,090	10,465,199	10,513,226	11,976,185
2 Contracted Services	9,164,549	12,341,576	11,730,923	11,679,032	11,863,876
6 Operating	203,040	214,204	233,853	233,853	241,381
Total by Fund	19,257,155	22,286,870	22,429,975	22,426,111	24,081,442
FTE SUMMARY					
By Division					
710 EI/ECSE					
750 Functional Living Skills	125.69	123.19	131.32	114.83	124.33
755 Helensview SPED		5.74	10.44	8.40	10.16
780 Related Services	25.00	33.10	41.63	35.60	11.01
960 The Creeks	70.36	115.03	129.76	118.28	136.02
Total Number of FTE	221.05	277.06	313.15	277.11	281.52
By Fund					
1 Resolution Services	121.65	131.10	148.94	131.57	147.16
2 Contracted Services	98.40	144.96	163.21	144.54	133.36
6 Operating	1.00	1.00	1.00	1.00	1.00
Total Number of FTE	221.05	277.06	313.15	277.11	281.52

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 Proposed 2021-22 budget reflects staff needed for in-person instruction for the student population served as of the end of January 2021. Staffing levels will be updated after receipt of component district selections.

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

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Category					
Salaries	6,460,694	6,775,087	7,245,675	7,245,675	7,745,348
Associated Payroll Costs	3,566,030	4,101,162	4,472,982	4,472,982	5,115,265
Purchased Services	385,401	219,880	126,051	125,551	155,850
Supplies and Materials	167,649	223,312	307,752	307,752	209,008
Capital Outlay		10,940			
Total by Category	10,579,774	11,330,381	12,152,460	12,151,960	13,225,471
By Division					
810 Health Services	10,579,774	11,330,381	12,152,460	12,151,960	13,225,471
Total by Division	10,579,774	11,330,381	12,152,460	12,151,960	13,225,471
By Fund					
1 Resolution Services	8,039,348	9,039,812	9,747,781	9,747,781	10,611,552
2 Contracted Services	2,540,395	2,287,166	2,404,679	2,404,179	2,613,919
6 Operating	31	3,403			
Total by Fund	10,579,774	11,330,381	12,152,460	12,151,960	13,225,471
FTE SUMMARY					
By Division					
810 Health Services	144.90	136.16	152.22	142.75	147.72
850 Social Services					
Total Number of FTE	144.90	136.16	152.22	142.75	147.72
By Fund					
1 Resolution Services	108.83	104.91	115.83	113.02	112.93
2 Contracted Services	22.16	19.09	21.13	15.46	19.46
6 Operating	13.91	12.16	15.26	14.27	15.33
Total Number of FTE	144.90	136.16	152.22	142.75	147.72

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, 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:

Some grants and contracts with ODE are still pending and/or estimated and will be adjusted in the budget prior to adoption. In particular, both the timing for spending and the specific allocations for the second Elementary and Secondary School Emergency Relief (ESSER) award are still under development. The amount of funding MESD will receive under the third ESSER award is uncertain. 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.

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

	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Projected Actual 2020-21	Proposed Budget 2021-22
EXPENDITURE PERSPECTIVES					
By Category					
Salaries	7,637,821	7,370,768	8,490,948	8,435,792	9,192,990
Associated Payroll Costs	3,879,204	4,130,867	4,552,515	4,567,326	5,291,986
Purchased Services	2,016,807	1,539,946	2,290,021	3,596,527	4,071,713
Supplies and Materials	1,104,974	568,831	1,989,958	1,824,764	1,893,096
Capital Outlay	14,245		184,009	184,009	178,009
Total by Category	14,653,051	13,610,412	17,507,451	18,608,418	20,627,794
By Division					
900 Instructional Services	124,187	436,201	2,619,040	3,683,562	4,082,296
910 Curriculum & Instruction	1,056,112	792,133	893,855	893,855	803,794
920 Outdoor School	3,946,130	3,056,086	3,067,132	3,073,865	5,185,340
940 LTCT and Hospital	3,114,897	2,975,024	3,107,151	3,105,588	3,213,734
950 Helensview	2,556,474	2,225,785	2,574,809	2,605,477	2,587,511
970 Youth Correction Education	3,114,639	3,209,813	4,163,236	4,163,236	3,659,181
980 Alternative Pathways	231,673	253,143	281,987	281,987	294,666
990 Migrant Education	508,939	662,227	800,241	800,848	801,272
Total by Division	14,653,051	13,610,412	17,507,451	18,608,418	20,627,794
By Fund					
1 Resolution Services	4,630,138	4,306,885	4,810,118	4,812,432	5,835,223
2 Contracted Services	9,966,801	9,237,375	12,543,181	13,641,834	14,631,457
6 Operating	56,112	66,152	154,152	154,152	161,114
Total by Fund	14,653,051	13,610,412	17,507,451	18,608,418	20,627,794
FTE SUMMARY					
By Division					
530 Foundation					
850 Social Services					
900 Instructional Services	1.25	1.28	5.86	7.88	9.90
910 Curriculum & Instruction	7.25	6.29	6.21	5.89	5.39
920 Outdoor School	13.65	12.78	13.31	12.85	13.39
940 LTCT and Hospital	31.07	28.87	29.60	28.80	28.80
950 Helensview	26.06	22.41	22.41	22.71	22.71
970 Youth Correction Education	30.32	28.89	31.09	29.91	31.89
980 Alternative Pathways	2.50	2.50	2.50	2.50	2.50
990 Migrant Education	5.43	6.37	7.14	6.98	6.98
Total Number of FTE	117.53	109.39	118.12	117.52	121.56
By Fund					
1 Resolution Services	33.63	33.35	32.95	32.92	34.27
2 Contracted Services	83.35	75.41	84.04	83.45	86.14
6 Operating	.55	.63	1.13	1.15	1.15
Total Number of FTE	117.53	109.39	118.12	117.52	121.56

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

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.

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 and Burlingame Creek is scheduled for roof replacements.

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.

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

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 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.

Agency Services:

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

No significant additional changes are planned for 2021-22.

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

	Estimated FY2021	Proposed FY2022	Projected			
			FY2023	FY2024	FY2025	FY2026
Ainsworth (1989)						
Repairs & Maintenance (non-routine)	23,540	25,900	26,700	27,500	28,300	29,100
5-Yr Fire Inspection Repairs	7,600					
HVAC Repairs	8,000					
Roof Replacement (25yr)		=>	400,000			
Security Upgrades		10,000				
Contingency		347,031				
Subtotal	39,140	382,931	426,700	27,500	28,300	29,100
Arata Creek (1999)						
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				
Roof Replacement (20yr)		=>	=>	30,000		
Security Upgrades		4,000				
Subtotal	29,500	59,400	31,300	62,200	33,200	34,200
Burlingame Creek "Alpha" (1998)						
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					
Roof Replacement (20yr)	=>	80,000				
Security Upgrades		18,000				
Subtotal	16,500	115,000	17,500	18,000	18,500	19,100
Four Creeks						
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
Helensview						
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
Knott						
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
Wheatley						
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	278,600	546,000	180,400	154,900	159,500
Funding Sources						
Beginning Fund Balance	475,971	579,531	909,062	622,362	704,862	816,562
Transfer from Operating Fund	255,100	261,100	259,300	262,900	266,600	270,400
Total Funding Sources	731,071	840,631	1,168,362	885,262	971,462	1,086,962
150-FACILITIES BALANCE	579,531	562,031	622,362	704,862	816,562	927,462

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

	Estimated FY2021	Proposed FY2022	Projected			
			FY2023	FY2024	FY2025	FY2026
Student Information Systems						
Computer Hardware: Servers & Routers	100,000	100,000	100,000	100,000	100,000	100,000
Network Hardware Replacement	-					
Software Updates & New Application Modules	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
Business Systems Support						
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
Network Services						
Network Hardware Replacement	200,000	400,000		90,000		
Funding Sources						
Beginning Fund Balance	(48,261)	376,739	21,739	66,739	21,739	66,739
Transfer from Resolution Fund	555,000	45,000	45,000	45,000	45,000	45,000
E-Rate Revenue	70,000					
Total Funding Sources	576,739	421,739	66,739	111,739	66,739	111,739
Ending Fund Balance	376,739	21,739	66,739	21,739	66,739	111,739
Agency Support						
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
600-TECHNOLOGY BALANCE	1,045,469	285,000	665,000	565,000	580,000	595,000

Fund 4: Facilities and Equipment Reserve Summary

Beginning Fund Balance	1,159,440	1,625,000	1,559,062	1,287,362	1,269,862	1,396,562
Total Transfers In	920,100	416,100	414,300	417,900	421,600	425,400
Total Other Revenues	95,000	25,000	25,000	25,000	25,000	25,000
Total Expenditures	549,540	854,069	711,000	460,400	319,900	324,500
Total Contingency	-	712,031	-	-	-	-
Fund 4 Ending Fund Balance	1,625,000	847,031	1,287,362	1,269,862	1,396,562	1,522,462

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, 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 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

Public Notices

Website screen shot: www.multnomahesd.org, April 2, 2021

12:05:24 PM 4/2/2021

→ multnomahesd.org/public-notices/notice-of-multnomah-education-service-district-budget-committee-meetings7559950

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Notice of Multnomah Education Service District Budget Committee Meetings

4/2/2021

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

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Sam Breyer
 Budget Officer
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Public Notices

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



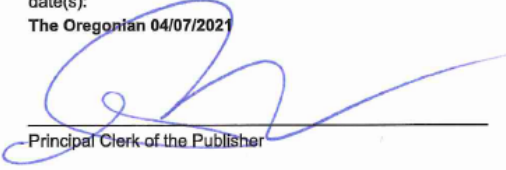
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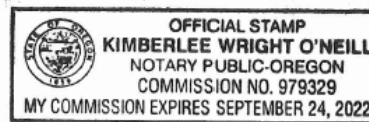
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County of Multnomah)

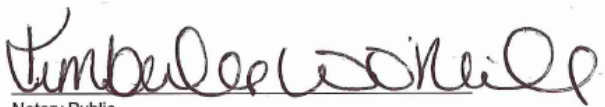
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed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

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

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

Multnomah ESD 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">• Continue discussion of proposed budget presentation for approval		
Tuesday, April 27, 2021	Budget Committee Meeting <i>if necessary</i>	Budget Committee
<ul style="list-style-type: none">• Continue discussion of proposed budget presentation for approval		
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">• Newspaper notice within 5-30 days before hearing – (ORS 294.421))• FlashNews Alert notice of hearing – (ORS 294.421)• Online notice for at least 10 days before meeting		
Tuesday, May 18, 2021	TSCC Public Hearing (ORS 294.430)	TSCC
Tuesday, June 15, 2021	MESD Board Meeting	MESD Board
<ul style="list-style-type: none">• Adopt Budget Appropriation & Certify Tax Levy (ORS 294.435) (Resolution)• Each fund cannot be increased by more than 10% of Approved Budget		
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.

Glossary

Fund Definitions

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

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

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

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

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

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

Risk Management and Reserve Fund (Fund 7): The purpose of this fund is to pay for costs associated with risk management activities including insurance premiums, activities to prevent or minimize exposure and incurred losses. A benefit expense is applied to all payrolls to generate the funds necessary to support these activities. The funding is then recognized in the Risk Management Fund as revenue for services to other funds. In the 2010-11 fiscal year a \$450 thousand PERS reserve was established in this fund to help offset the anticipated sharp increase in future PERS costs to the Operating Fund beginning in 2011-12.

Annual transfers to the Operating Fund are intended to offset PERS costs as follows: 80% in 2011-12, 60% in 2012-13, 40% in 2013-14, 30% in 2015-16, and 10% in 2016-17.

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.