

Multnomah Education Service District  
Multnomah County, Oregon

# Adopted Budget

For the Fiscal Year 2022-2023

11611 NE Ainsworth Circle  
Portland, OR 97220  
[www.multnomahesd.org](http://www.multnomahesd.org)  
Approved by the MESD Board of Directors  
6/21/2022

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*Multnomah Education Service District*  
*2022-2023 Adopted Budget*

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2022-2023 Adopted Budget*

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## **Introduction and Overview**

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



## **Superintendent's Budget Message**

2022-2023 Proposed Budget

April 12, 2022

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2022-2023. 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.

### **Centering Equity in Challenging Times**

We are prepared to face another challenging year full of uncertainties. I am pleased that our prevailing commitment to fiscal responsibility has allowed us the flexibility to meet the changing and significant needs of our students, families and component districts across the county. To that end, the budget focuses on supporting: Student Services/School Health & Special Education, Instructional Services, Technology Services, Communications and Community Engagement and Administrative Services.

Complex economic conditions at the local and state level have not prevented us from placing a high priority on advancing educational equity. This budget addresses historical racial and systemic barriers and the devastating impact the global pandemic has had on learning. The year ahead poses many unknowns, however this ambiguity is mitigated by MESD's skilled and experienced financial team. The agency has a strong and dedicated staff, competent leaders, and a trusted relationship with our component districts. Because of this, I am confident this budget will provide a strong foundation for necessary adjustments that may arise, and MESD can continue on solid financial footing.

As you are aware, the MESD budget has consistently made significant investments in student supports. We know that meeting our students' social, emotional, behavioral, and mental health needs is a key factor in building a system where all students can be successful. We take pride in continuing this commitment, which began long before COVID-19 and will continue as we work to serve our community's most precious resource, our students, and those who care for them.

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, 2022. We expect adjustments will be made before June 30, 2022 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, 2022 and the budget is largely based on these estimates. Once our district's final selections are known in May 2022, the MESD will adjust its budget and staffing levels accordingly.

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

**Superintendent** *Dr. Paul Coakley*

**Board of Directors** *Jessica Arzate • Mary Botkin • Kristin Cornuelle • Katrina Doughty • Dr. Samuel Henry • Denyse Peterson • Helen Ying*

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- The MESD budget is based on the Governor's recommended \$9.3 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 2022-23 is approximately \$47.5 million per the current SSF formula and most recent ODE estimates.
- Other Federal, State & Local Revenue sources are budgeted based on the most current information available.
- MESD has used the following payroll assumptions:
  - Salary step increases for eligible employees
  - 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 and instructional practice. 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 and Math) and Perkins CTE (Career Technical Education) initiatives the agency assumed in 2020 from Mt. Hood Community College are 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 to spend equitably and to provide maximum impact to student learning.

### **In Summary**

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

Superintendent's Budget Message  
2022-2023 Proposed Budget  
April 12, 2022

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The past two years have 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.

Dr. Paul Coakley  
MESD Superintendent and Budget Officer

## Changes from the Approved Budget

June 2022

The specified revenues and expenditures in the approved budget were based on educated suppositions as of April 8, 2022. We expected adjustments would be made before June 30, 2022 dependent upon the availability of additional information from our component districts and the state.

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

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

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

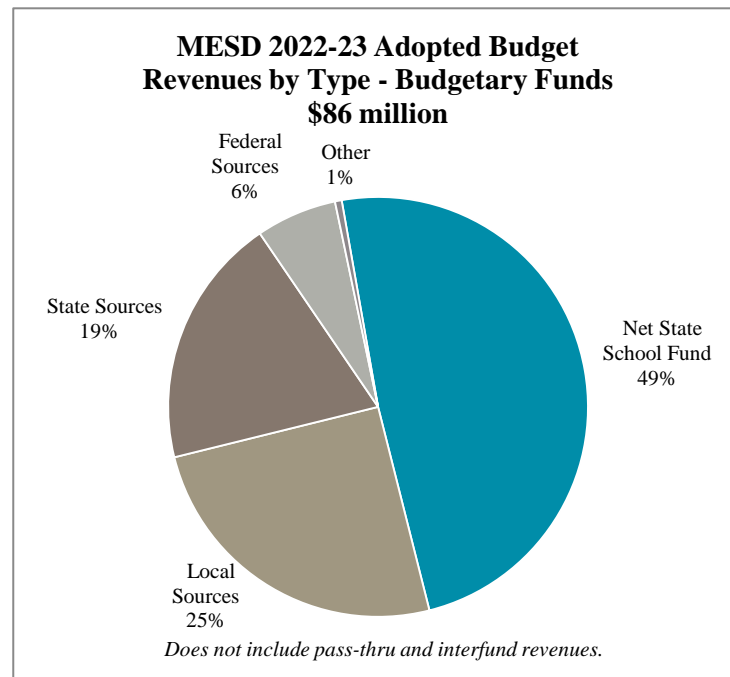
- Resolution Fund, \$1.85 million or 4% decrease (excludes transfers out & contingency)
  - An increase of \$1.72 million with the updated estimate of beginning fund balance.
  - SSF revenues and transfer to Fund 6 are updated based on the May 19 ODE estimate at \$9.3 billion
  - A decrease in 2022-23 transit payments to districts of \$2.44 million
  - Program changes to meet component and non-component district requests (including distribution of requests between Resolution and Contract funds) result in a net increase of \$584 thousand
  - A net increase of \$3.85 million in contingency
- Contracted Services Fund, \$259 thousand or 0.6% increase from Approved resolution (excludes transfers out & contingency)
  - A decrease of \$2.9 million with the updated estimate of beginning fund balance
  - An increase of \$1.1 million as we gained greater clarity on timing for spending ESSER II funds
  - Program changes to meet component and non-component district requests (including distribution of requests between Resolution and Contract funds) result in a net decrease of \$612 thousand
  - Updated information on grants and contracts which results in a net decrease of \$286 thousand
  - A net decrease of \$3.29 million in contingency
- Operating Fund, \$54 thousand or 0.8% increase (excludes transfers out & contingency)
  - An increase of \$130 thousand in projected indirect and overhead revenues
  - An increase of \$45 thousand in interest earnings following updated interest rate projections
  - SSF transfer is updated based on the May 19 ODE estimate

- Long-term leases are accounted for as debt service under the new governmental accounting standards.
  - Other minor adjustments and updates
  - A balancing adjustment has been made in contingency.
- Facilities & Equipment Reserve Fund, \$52 thousand or 5% increase from Approved resolution (excludes transfers out & contingency)
  - An increase of \$52 thousand for an updated estimate on the cost of the Burlingame Creek roof replacement

## 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.



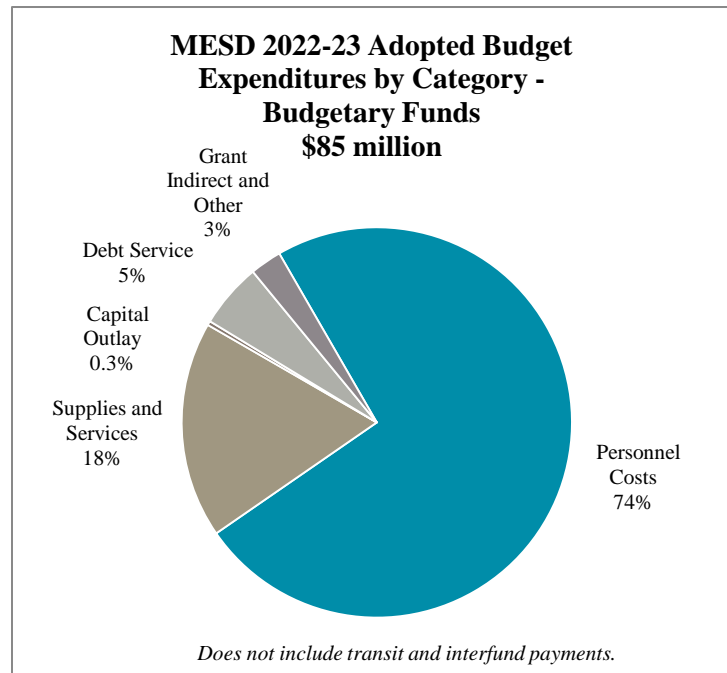
### Multnomah Education Service District 2021-22 Estimated Revenues and 2022-23 Adopted Budget

	Estimated <u>2021-2022</u>	Adopted <u>2022-2023</u>	Change
Revenues by Type:			
Property Taxes	\$38,600,000	\$40,031,000	4%
State School Fund	8,485,956	7,700,815	-9%
Less Transits to Districts	<u>-11,529,200</u>	<u>-5,692,000</u>	-51%
Net State School Fund	35,556,756	42,039,815	18%
Local Sources	18,282,560	21,582,926	18%
State Sources	14,506,028	16,644,905	15%
Federal Sources	4,549,773	5,360,989	18%
Other	<u>259,206</u>	<u>445,083</u>	72%
Subtotal - Revenues by Type	73,154,323	86,073,718	18%
SSF Revenue passed thru to Districts	11,529,200	5,692,000	-51%
Interfund Revenues for Debt Service	3,532,192	3,716,174	5%
Interfund Revenues for Workers Comp	<u>989,980</u>	<u>1,087,438</u>	10%
Total Revenues - Budgetary Funds	<u><u>89,205,695</u></u>	<u><u>96,569,330</u></u>	8%

## Budget Overview

### Expenditures – All Funds

As with most all government agencies, our most significant expenditures are our people. Personnel costs make up 74% of our total expenditures for the District.



### Multnomah Education Service District 2021-22 Estimated Expenditures and 2022-23 Adopted Budget

Expenditure by Category:	Estimated 2021-2022	Adopted 2022-2023	Change
Personnel Costs	\$53,876,967	\$62,405,147	16%
Supplies and Services	14,013,162	15,198,958	8%
Capital Outlay	4,216,072	291,411	-93%
Debt Service	4,455,993	4,548,254	2%
Grant Indirect and Other	2,032,057	2,216,053	9%
Subtotal - Expenditures by Category	78,594,251	84,659,823	7.7%
Transit Payments	11,529,200	5,692,000	-51%
Interfund Payment for Debt Service	3,532,192	3,716,174	5%
Interfund Payment for Workers Comp	989,980	1,087,438	10%
Total Expenditures - Budgetary Funds	94,645,623	95,155,435	1%

## **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 2022-23, 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.

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**Multnomah Education Service District**
**BOARD OF DIRECTORS****June 21, 2021**

<u>Position</u>	<u>Board Member</u>	<u>Represented Zone</u>	<u>Term Ends</u>
One	Dr. Samuel Henry	East Multnomah County	6/30/2025
Two	Helen Ying	At Large	6/30/2025
Three	Mary Botkin,	Central Portland	6/30/2025
Four	Jessica Arzate, Chair	Mid-Multnomah County	6/30/2025
Five	Denyse Peterson, Vice-Chair	N/NE Portland	6/30/2023
Six	Kristin Cornuelle	At Large	6/30/2023
Seven	Katrina Doughty	SE/SW Portland	6/30/2023

**ADMINISTRATION****June 21, 2022**

<u>Administrator</u>	<u>Position</u>
Dr. Paul Coakley	Superintendent
Sascha Perrins	Assistant Superintendent
Doana Anderson	Director, Business Services and Operations
Laura Conroy <sup>1</sup>	Director, Strategic Engagement
Todd Greaves	Director, Student Services
Angela Hubbs <sup>2</sup>	Director, Curriculum and Instruction
Dr. Deon Logan	Director, Human Resource Services
Reiko Williams	Director, Regional Equity Initiatives and Partnerships

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<sup>1</sup> David Solano was selected as MESD Senior Program Administrator for Strategic Communication & Public Affairs, effective July 1, 2022.

<sup>2</sup> Angela Hubbs was selected for a new cabinet-level role as MESD Director of Curriculum and Instruction, effective July 1, 2022.

### ***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 central city, suburban and rural schools.

#### **MESD Component Districts**



MESD Eight Component Districts					
District	Total Schools	Total Enrollment	District	Total Schools	Total Enrollment
Centennial	11	5,520	Parkrose	6	2,772
Corbett	1	1,037	Portland	103	45,123
David Douglas	17	8,720	Reynolds	19	9,940
Gresham-Barlow	21	11,471	Riverdale	2	563

Source: ODE Fall Membership Report 2021/22, <https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

Within these districts are 180 schools with more than 85,000 students over a geographic area that stretches from Portland's west hills to the foothills of the Cascades, and from the Columbia River on the north to the Clackamas County line on the south. An estimated population of 824,000 live within the Multnomah ESD boundary which includes Multnomah County and extends into Clackamas and Washington counties along school district boundaries.

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

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

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

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

MESD provides the following services to its component school districts:

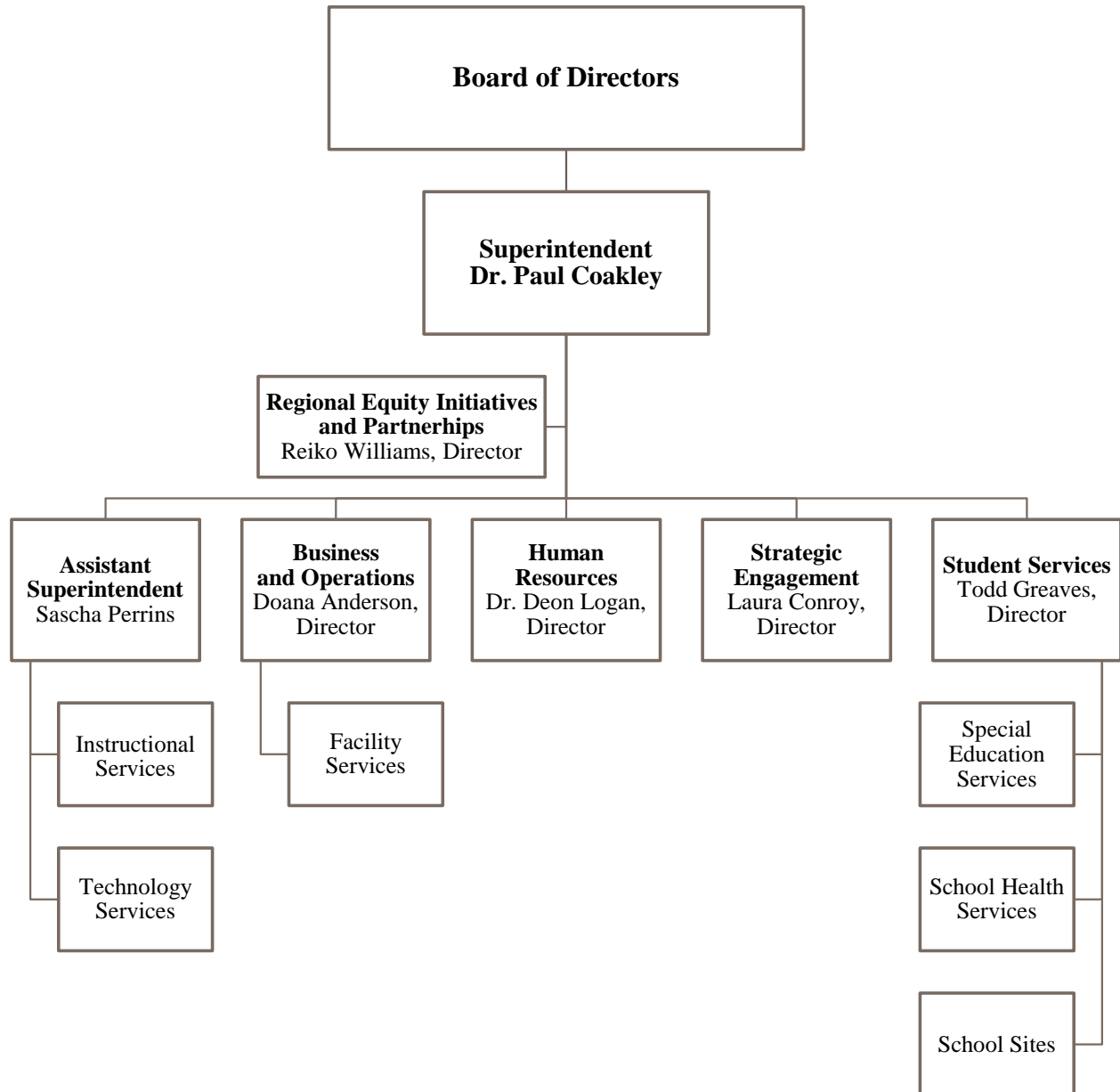
**Student Services - Special Education** provides services to the component districts as well as to districts outside of Multnomah County. Special education partners with community organizations and the component districts to ensure that every child with a disability is provided the best educational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

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

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

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

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

**Multnomah Education Service District****Organization Chart****June 21, 2022**

## 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)<sup>3</sup>, 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.

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<sup>3</sup> Resolution 22-038, approved by the MESD Board of Directors on June 21, 2022, clarified the purpose for this fund and formally renamed the fund as the “Risk Management and Reserve Fund”.

## Budget Process

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

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

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

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

## Budget Committee

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

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

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

**Multnomah Education Service District  
Current Budget Committee**

<b>Budget Committee Member</b>	<b>Representing</b>	<b>Term Expires</b>
Jessica Arzate	MESD Board Member	June 30, 2025
Mary Botkin	MESD Board Member	June 30, 2025
Kirstin Cornuelle	MESD Board Member	June 30, 2023
Katrina Doughty	MESD Board Member	June 30, 2023
Dr. Samuel Henry	MESD Board Member	June 30, 2025
Denyse Peterson	MESD Board Member	June 30, 2023
Helen Ying	MESD Board Member	June 30, 2025
Claudia Andrews	Centennial School District	June 30, 2023
Ben Byers	Corbett School District	June 30, 2024
Frieda Christopher	David Douglas School District	June 30, 2024
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
Anthony Lebron	Reynolds School District	June 30, 2024
Carrie Spurlock	Riverdale School District	June 30, 2024

**2022-2023 Budget Calendar**

January to March	MESD management develops proposed budget MESD Board appoints Budget Committee members
April 5, 2022	Budget Committee orientation
April 12, 2022	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
<del>April 20 &amp; 26, 2022</del>	<del>Budget Committee work sessions, if needed</del>
May 17, 2022	TSCC public hearing and budget certification (ORS 294.430)
June 21, 2022	MESD Board adopts budget and certifies tax levy (ORS 294.435)

**Supplemental Adjustments**

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

## Consolidated Schedules

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

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

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

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

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Adopted Budget**  
**Combining Fund Summary - Budgetary Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Debt Service</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management &amp; Reserve</b>	<b>Total Funds</b>
<b>RESOURCES</b>							
<b>Revenues</b>							
Local Sources	\$ 40,099,296	\$ 19,454,685	\$ 2,024,945	\$ 3,726,174	\$ 25,000	\$ 1,087,438	\$ 66,417,538
Intermediate Sources	-	315,435	129,648	-	-	-	445,083
State Sources	7,755,938	16,589,782	-	-	-	-	24,345,720
Federal Sources	55,866	5,305,123	-	-	-	-	5,360,989
Total Revenues	47,911,100	41,665,025	2,154,593	3,726,174	25,000	1,087,438	96,569,330
<b>Interfund Transfers</b>	-	-	4,773,181	-	422,600	90,000	5,285,781
<b>Beginning Fund Balance</b>	9,300,000	1,000,000	3,765,000	-	1,755,200	1,370,000	17,190,200
<b>TOTAL RESOURCES</b>	<u>57,211,100</u>	<u>42,665,025</u>	<u>10,692,774</u>	<u>3,726,174</u>	<u>2,202,800</u>	<u>2,547,438</u>	<u>119,045,311</u>

**REQUIREMENTS**

**Expenditures by Activity**

Instruction	10,687,182	18,545,790	-	-	-	-	29,232,972
Support Services	23,866,042	21,928,602	6,009,757	-	1,017,700	1,287,451	54,109,552
Enterprise & Community Svcs.	138,889	1,428,768	-	-	-	-	1,567,657
Facilities Acquisition & Constr.	-	-	-	-	5,000	-	5,000
Other Uses - Transits	5,692,000	-	-	-	-	-	5,692,000
Debt Service	-	-	822,080	3,726,174	-	-	4,548,254
Total Expenditures	40,384,113	41,903,160	6,831,837	3,726,174	1,022,700	1,287,451	95,155,435
<b>Interfund Transfers</b>	4,918,181	-	367,600	-	-	-	5,285,781
<b>Contingencies</b>	11,908,806	761,865	143,337	-	535,100	774,987	14,124,095
Total Appropriation	57,211,100	42,665,025	7,342,774	3,726,174	1,557,800	2,062,438	114,565,311
Ending Fund Balance	-	-	3,350,000	-	645,000	485,000	4,480,000
<b>TOTAL REQUIREMENTS</b>	<u>\$ 57,211,100</u>	<u>\$ 42,665,025</u>	<u>\$ 10,692,774</u>	<u>\$ 3,726,174</u>	<u>\$ 2,202,800</u>	<u>\$ 2,547,438</u>	<u>\$ 119,045,311</u>

**EXPENDITURES PERSPECTIVES**

**By Category**

Salaries	\$ 18,240,796	\$ 19,491,951	\$ 3,731,015	\$ -	\$ -	\$ 123,980	\$ 41,587,742
Associated Payroll Costs	11,596,446	11,747,189	2,211,069	-	-	66,313	25,621,017
Purchased Services	4,073,975	6,093,458	(373,027)	-	451,000	201,500	10,446,906
Supplies and Materials	757,469	3,190,153	305,825	-	471,700	26,905	4,752,052
Capital Outlay	13,402	178,009	-	-	100,000	-	291,411
Other Objects	10,025	1,202,400	956,955	3,726,174	-	868,753	6,764,307
Transits to Districts	5,692,000	-	-	-	-	-	5,692,000
Total Expenditures	<u>40,384,113</u>	<u>41,903,160</u>	<u>6,831,837</u>	<u>3,726,174</u>	<u>1,022,700</u>	<u>1,287,451</u>	<u>95,155,435</u>

**By Department**

Administration	115,423	188,613	1,938,929	-	-	255,000	2,497,965
Facilities Services	33,619	171,654	808,015	-	416,000	-	1,429,288
Business Services	192,258	229,682	936,620	-	-	1,022,137	2,380,697
Human Resources	13,000	326,998	1,406,509	-	-	10,314	1,756,821
Technology Services	4,709,578	1,180,033	1,248,029	-	606,700	-	7,744,340
Special Education Services	13,934,877	12,161,253	245,923	-	-	-	26,342,053
School Health Services	11,622,429	5,591,067	-	-	-	-	17,213,496
Instructional Services	4,070,929	22,053,860	247,812	-	-	-	26,372,601
Debt Services	-	-	-	3,726,174	-	-	3,726,174
Transits to Districts	5,692,000	-	-	-	-	-	5,692,000
Total Expenditures	<u>\$ 40,384,113</u>	<u>\$ 41,903,160</u>	<u>\$ 6,831,837</u>	<u>\$ 3,726,174</u>	<u>\$ 1,022,700</u>	<u>\$ 1,287,451</u>	<u>\$ 95,155,435</u>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Adopted Budget**  
**Combining Fund Detail - Budgetary Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Debt Service</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management &amp; Reserve</b>	<b>Total Funds</b>
<b>RESOURCES</b>							
<b>Revenues</b>							
<b>Local Sources</b>							
1110 Ad Valorem Taxes	\$ 40,021,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,021,000
1190 Penalties & Interest on Taxes	10,000	-	-	-	-	-	10,000
1500 Earnings on Investments	-	-	465,000	10,000	-	-	475,000
1600 Food Service	-	1,198	-	-	-	-	1,198
1800 Community Service Activities	-	2,824	-	-	-	-	2,824
1910 Rentals	-	-	17,940	-	-	-	17,940
1920 Private Contribution/Donations	-	128,900	-	-	-	-	128,900
1940 Services to Local Ed Agencies	17,500	19,243,422	22,005	-	-	-	19,282,927
1970 Services Provided Other Funds	-	-	-	3,716,174	-	1,087,438	4,803,612
1980 Fees Charged to Grants	-	-	1,170,000	-	-	-	1,170,000
1985 Fees-Non-Component Districts	-	-	315,000	-	-	-	315,000
1990 Miscellaneous	50,796	78,341	35,000	-	25,000	-	189,137
Subtotal	40,099,296	19,454,685	2,024,945	3,726,174	25,000	1,087,438	66,417,538
<b>Intermediate Sources</b>							
2200 Restricted Revenue	-	315,435	129,648	-	-	-	445,083
Subtotal	-	315,435	129,648	-	-	-	445,083
<b>State Sources</b>							
3101 SSF- General Support	7,700,815	-	-	-	-	-	7,700,815
3299 Other Restricted Grants Aid	55,123	16,589,782	-	-	-	-	16,644,905
Subtotal	7,755,938	16,589,782	-	-	-	-	24,345,720
<b>Federal Sources</b>							
4300 Fed Restricted Revenue	-	335,893	-	-	-	-	335,893
4500 Federal Restrict Rev Thru State	55,866	4,969,230	-	-	-	-	5,025,096
Subtotal	55,866	5,305,123	-	-	-	-	5,360,989
<b>Total Revenues</b>	47,911,100	41,665,025	2,154,593	3,726,174	25,000	1,087,438	96,569,330
<b>Other Sources</b>							
5200 Interfund Transfers	-	-	4,773,181	-	422,600	90,000	5,285,781
5400 Beginning Fund Balance	9,300,000	1,000,000	3,765,000	-	1,755,200	1,370,000	17,190,200
<b>Total Other Sources</b>	9,300,000	1,000,000	8,538,181	-	2,177,800	1,460,000	22,475,981
<b>TOTAL RESOURCES</b>	57,211,100	42,665,025	10,692,774	3,726,174	2,202,800	2,547,438	119,045,311

**REQUIREMENTS**

**Expenditures**

**Instruction**

**1100 Regular Instruction**

1121 Middle/Junior High Programs	-	2,026,683	-	-	-	-	2,026,683
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**1200 Special Programs**

1220 Restrictive Prgrms- Disabilities	8,426,963	11,465,451	-	-	-	-	19,892,414
1250 Less Restrictive Programs	230,266	40,517	-	-	-	-	270,783
1280 Alternative Education	1,514,151	535,024	-	-	-	-	2,049,175
1292 Teen Parent Program	82,356	8,608	-	-	-	-	90,964
1293 Migrant Education	-	941,947	-	-	-	-	941,947
1294 Youth Correction	433,446	3,466,247	-	-	-	-	3,899,693

**1400 Summer School Programs**

Subtotal	10,687,182	18,545,790	-	-	-	-	29,232,972
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**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Adopted Budget**  
**Combining Fund Detail - Budgetary Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Debt Service</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management &amp; Reserve</b>	<b>Total Funds</b>
<b>Support Services</b>							
<b>2100 Support Services</b>							
2110 Attendance Services	911,837	983,432	-	-	-	-	1,895,269
2120 Guidance Services	-	1,061,236	-	-	-	-	1,061,236
2130 Health Services	11,462,467	6,336,435	-	-	-	-	17,798,902
2140 Psychological Services	787,634	646,799	-	-	-	-	1,434,433
2150 Speech Pathology & Audiology	807,864	502,203	-	-	-	-	1,310,067
2160 Other Student Treatment	681,425	407,577	-	-	-	-	1,089,002
2190 Director Student Services	430,671	639,851	256,116	-	-	-	1,326,638
<b>2200 Instructional Staff Support</b>							
2210 Improvement of Instruction	675,192	1,554,090	181,511	-	-	-	2,410,793
2240 Instructional Staff Dvlpmnt	-	1,240,443	-	-	-	-	1,240,443
<b>2300 General Administration</b>							
2310 Board of Education	-	-	221,450	-	-	255,000	476,450
2320 Executive Administration	160,943	-	843,474	-	-	-	1,004,417
<b>2400 School Administration</b>							
2410 Office of the Principal	1,250,421	1,143,953	-	-	-	-	2,394,374
2490 Other Administrative Support	-	1,660,976	-	-	-	-	1,660,976
<b>2500 Business Services Support</b>							
2510 Direction of Business	-	-	239,895	-	-	-	239,895
2520 Fiscal Services	192,258	229,682	740,833	-	-	-	1,162,773
2540 Plant Operations & Maint.	1,746,653	368,583	(90,993)	-	411,000	-	2,435,243
2550 Student Transportation	-	96,000	10,000	-	-	-	106,000
2570 Internal Services	33,619	-	66,928	-	-	1,022,137	1,122,684
<b>2600 Central Support</b>							
2610 Central Support	-	-	4,000	-	-	-	4,000
2620 Plan/Develop/Evaluate	-	3,361,698	-	-	-	-	3,361,698
2630 Information Services	2,480	167,280	429,123	-	-	-	598,883
2640 Staff Services	94,372	348,331	1,432,538	-	-	10,314	1,885,555
2660 Technology Services	4,628,206	1,180,033	1,223,000	-	606,700	-	7,637,939
2690 Other Support Systems	-	-	451,882	-	-	-	451,882
Subtotal	23,866,042	21,928,602	6,009,757	-	1,017,700	1,287,451	54,109,552
<b>Enterprise and Community Svcs.</b>							
3100 Food Services	138,889	1,428,768	-	-	-	-	1,567,657
Subtotal	138,889	1,428,768	-	-	-	-	1,567,657
<b>Facilities Acquisition and Constr.</b>							
4150 Building Acquisition Constr.	-	-	-	-	5,000	-	5,000
Subtotal	-	-	-	-	5,000	-	5,000
<b>Other Uses</b>							
5100 Debt Service	-	-	822,080	3,726,174	-	-	4,548,254
5300 ESD Appropriation	5,692,000	-	-	-	-	-	5,692,000
Subtotal	5,692,000	-	822,080	3,726,174	-	-	10,240,254
Total Expenditures	40,384,113	41,903,160	6,831,837	3,726,174	1,022,700	1,287,451	95,155,435
5200 Fund Transfer	4,918,181	-	367,600	-	-	-	5,285,781
6000 Contingencies	11,908,806	761,865	143,337	-	535,100	774,987	14,124,095
<b>Total Appropriation</b>	57,211,100	42,665,025	7,342,774	3,726,174	1,557,800	2,062,438	114,565,311
<b>Ending Fund Balance</b>	-	-	3,350,000	-	645,000	485,000	4,480,000
<b>TOTAL REQUIREMENTS</b>	57,211,100	42,665,025	10,692,774	3,726,174	2,202,800	2,547,438	119,045,311

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Adopted Budget**  
**Combining Fund Detail - Budgetary Funds**

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
<b>EXPENDITURES BY OBJECT</b>							
<b>Salaries</b>							
0111 Licensed Salaries	7,261,977	7,794,999	275,940	-	-	-	15,332,916
0112 Classified Salaries	7,770,374	7,213,186	2,433,627	-	-	-	17,417,187
0113 Administrators	1,050,928	1,880,477	2,260,316	-	-	-	5,191,721
0114 Managerial-Classified	500,126	396,404	425,676	-	-	114,996	1,437,202
0121 Licensed Substitutes	12,000	170,425	500	-	-	3,500	186,425
0122 Classified Substitutes	62,159	26,969	3,000	-	-	3,500	95,628
0123 Licensed-Temporary	-	251,250	1,004	-	-	-	252,254
0124 Classified-Temporary	44,148	1,007,353	30,474	-	-	-	1,081,975
013* Additional Salary	242,687	262,736	85,027	-	-	1,984	592,434
019* Allocated Salaries	1,296,397	488,152	(1,784,549)	-	-	-	-
Subtotal	18,240,796	19,491,951	3,731,015	-	-	123,980	41,587,742
<b>Associated Payroll Costs</b>							
0210 Public Employee Retire	4,548,478	5,019,571	1,510,477	-	-	35,816	11,114,342
0220 Social Security Administration	1,275,060	1,435,290	407,986	-	-	9,334	3,127,670
0230 Other Payroll Costs	435,425	559,760	161,221	-	-	3,335	1,159,741
0240 Contractual Employee Benefits	4,585,547	4,455,484	1,160,405	-	-	17,828	10,219,264
029* Allocated Assoc. Payroll Costs	751,936	277,084	(1,029,020)	-	-	-	-
Subtotal	11,596,446	11,747,189	2,211,069	-	-	66,313	25,621,017
<b>Purchased Services</b>							
0310 Instruction- Professional/Tech	268,472	768,066	10,000	-	-	-	1,046,538
0320 Property Services	1,438,643	1,203,421	(894,910)	-	451,000	-	2,198,154
0330 Student Transportation	5,000	123,200	-	-	-	-	128,200
0340 Travel	60,414	437,347	117,340	-	-	2,000	617,101
0350 Communication	2,024,070	252,909	79,980	-	-	13,000	2,369,959
0380 Non-Instructional Prof/Tech	397,189	3,301,989	279,530	-	-	186,500	4,165,208
0390 Other Services and Adj.	(36,873)	608	40,668	-	-	-	4,403
0391 CTA Service Adjustments	(84,162)	-	1,505	-	-	-	(82,657)
0392 Allocated Purchased Services	1,222	5,918	(7,140)	-	-	-	-
Subtotal	4,073,975	6,093,458	(373,027)	-	451,000	201,500	10,446,906
<b>Supplies and Materials</b>							
0410 Supplies & Materials	297,944	1,040,322	154,986	-	-	26,905	1,520,157
0420 Textbooks	1,500	15,700	-	-	-	-	17,200
0430 Library Books	14,500	28,251	-	-	-	-	42,751
0440 Periodicals	2,000	2,000	-	-	-	-	4,000
0450 Food	148,889	674,408	-	-	-	-	823,297
0460 Non-Consumable	55,015	658,748	3,500	-	40,000	-	757,263
0470 Non-Capital Computer Software	56,182	192,226	156,307	-	-	-	404,715
0480 Non-Capital Comp Hardware	157,292	567,077	26,600	-	431,700	-	1,182,669
0492 Allocated Supplies & Materials	24,147	11,421	(35,568)	-	-	-	-
Subtotal	757,469	3,190,153	305,825	-	471,700	26,905	4,752,052
<b>Capital Outlay</b>							
0540 Equipment	-	178,009	-	-	-	-	178,009
0550 Technology	13,402	-	-	-	100,000	-	113,402
Subtotal	13,402	178,009	-	-	100,000	-	291,411
<b>Other Objects</b>							
0610 Redemption of Principal	-	-	822,080	2,680,000	-	-	3,502,080
0621 Regular Interest	-	-	-	1,046,174	-	-	1,046,174
0640 Dues & Fees	10,025	32,400	134,875	-	-	1,000	178,300
0650 Insurance & Judgements	-	-	-	-	-	867,753	867,753
0690 Indirect Charges	-	1,170,000	-	-	-	-	1,170,000
0720 Transits to Districts	5,692,000	-	-	-	-	-	5,692,000
Subtotal	5,702,025	1,202,400	956,955	3,726,174	-	868,753	12,456,307
<b>Total Expenditures</b>	<b>\$ 40,384,113</b>	<b>\$ 41,903,160</b>	<b>\$ 6,831,837</b>	<b>\$ 3,726,174</b>	<b>\$ 1,022,700</b>	<b>\$ 1,287,451</b>	<b>\$ 95,155,435</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Adopted Budget**  
**Interfund Transfers**

<b>From Fund</b>	<b>To Fund</b>	<b>Amount</b>
<b>Resolution Services</b> This amount is being set aside to fund the future replacement of computer hardware necessary to service the needs of the component districts	<b>Facilities &amp; Equipment Reserve</b>	\$ 145,000
<b>Resolution Services</b> In accordance with the Oregon Revised Statute 334.177, a maximum of 10% of local revenues received (Property Taxes and State School Fund Grant) are transferred to the Operating Fund to pay for operating costs incurred by the agency in support of services provided through the Resolution Services Fund.	<b>Operating</b>	4,773,181
<b>Operating</b> This amount funds current and future repairs, replacement, and improvements of the agency's facilities and equipment.	<b>Facilities &amp; Equipment Reserve</b>	277,600
<b>Operating</b> This amount funds every other year Board election fees paid to the counties. This annual transfer funds half the projected biannual cost, thereby reducing variability in the budget.	<b>Risk Management &amp; Reserve</b>	90,000
<b>Total Interfund Transfers</b>		<b>\$ 5,285,781</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Adopted Budget**  
**Combining FTE Summary - All Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management &amp; Reserve</b>	<b>Total Funds</b>
<b>BY ACTIVITY</b>						
<b>Instruction</b>						
<b>1200 Special Programs</b>						
1220 Restrictive Prgms- Disabilities	113.27	136.63	-	-	-	249.90
1250 Less Restrictive Programs	2.55	0.45	-	-	-	3.00
1280 Alternative Education	14.04	2.73	-	-	-	16.77
1292 Teen Parent Program	1.35	0.15	-	-	-	1.50
1293 Migrant Education	-	7.20	-	-	-	7.20
1294 Youth Correction	2.97	22.15	-	-	-	25.12
Subtotal	134.18	169.31	-	-	-	303.49
<b>Support Services</b>						
<b>2100 Support Services</b>						
2110 Attendance Services	10.87	8.33	-	-	-	19.20
2120 Guidance Services	-	10.43	-	-	-	10.43
2130 Health Services	110.66	46.95	15.82	-	-	173.43
2140 Psychological Services	5.37	5.43	-	-	-	10.80
2150 Speech Pathology & Audiology	7.55	2.96	-	-	-	10.51
2160 Other Student Treatment	5.13	3.27	-	-	-	8.40
2190 Director Student Services	3.08	5.75	1.20	-	-	10.03
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	4.08	2.50	1.07	-	-	7.65
2240 Instructional Staff Dvlpmnt	-	0.99	-	-	-	0.99
<b>2300 General Administration</b>						
2320 Executive Administration	1.00	-	3.00	-	-	4.00
<b>2400 School Administration</b>						
2410 Office of the Principal	9.53	9.95	-	-	-	19.48
2490 Other Administrative Support	-	13.46	-	-	-	13.46
<b>2500 Business Services Support</b>						
2510 Direction of Business	-	-	1.00	-	-	1.00
2520 Fiscal Services	1.00	2.00	5.85	-	-	8.85
2540 Plant Operations & Maint.	-	-	13.00	-	-	13.00
2570 Internal Services	0.50	-	0.50	-	1.00	2.00
<b>2600 Central Support</b>						
2620 Plan/Develop/Evaluate	-	13.10	-	-	-	13.10
2630 Information Services	-	1.00	2.79	-	-	3.79
2640 Staff Services	-	1.00	9.50	-	-	10.50
2660 Technology Services	17.33	4.53	7.84	-	-	29.70
2690 Other Support Systems	-	-	2.00	-	-	2.00
Subtotal	176.10	131.65	63.57	-	1.00	372.32
<b>GRAND TOTAL</b>	<b>310.28</b>	<b>300.96</b>	<b>63.57</b>	<b>-</b>	<b>1.00</b>	<b>675.81</b>
<b>BY DEPARTMENT</b>						
100 Administration	1.00	1.00	7.79	-	-	9.79
150 Facilities Services	0.50	-	13.50	-	-	14.00
200 Business Services	1.00	2.00	6.45	-	1.00	10.45
400 Human Resources	-	1.00	9.50	-	-	10.50
600 Technology Services	17.33	4.53	7.84	-	-	29.70
700 Special Education Services	146.49	142.34	1.00	-	-	289.83
800 School Health Services	112.77	46.15	15.82	-	-	174.74
900 Instructional Services	31.19	103.94	1.67	-	-	136.80
<b>GRAND TOTAL</b>	<b>310.28</b>	<b>300.96</b>	<b>63.57</b>	<b>-</b>	<b>1.00</b>	<b>675.81</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Adopted Budget**  
**Combining Positions Summary - All Funds**

	<b>Resolution Services</b>	<b>Contracted Services</b>	<b>Operating Fund</b>	<b>Facilities &amp; Equipment Reserve</b>	<b>Risk Management &amp; Reserve</b>	<b>Total Funds</b>
<b>BY ACTIVITY</b>						
<b>Instruction</b>						
<b>1200 Special Programs</b>						
1220 Restrictive Prgms- Disabilities	124.65	151.05	-	-	-	275.70
1250 Less Restrictive Programs	2.55	0.45	-	-	-	3.00
1280 Alternative Education	15.70	2.80	-	-	-	18.50
1292 Teen Parent Program	1.35	0.15	-	-	-	1.50
1293 Migrant Education	-	8.00	-	-	-	8.00
1294 Youth Correction	3.37	23.48	-	-	-	26.85
Subtotal	147.62	185.93	-	-	-	333.55
<b>Support Services</b>						
<b>2100 Support Services</b>						
2110 Attendance Services	10.92	8.65	-	-	-	19.57
2120 Guidance Services	-	11.53	-	-	-	11.53
2130 Health Services	131.93	58.72	16.11	-	-	206.76
2140 Psychological Services	5.37	5.43	-	-	-	10.80
2150 Speech Pathology & Audiology	9.25	3.05	-	-	-	12.30
2160 Other Student Treatment	5.50	3.50	-	-	-	9.00
2190 Director Student Services	3.08	5.94	1.20	-	-	10.22
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	4.08	2.50	1.07	-	-	7.65
2240 Instructional Staff Dvlpmnt	-	1.00	-	-	-	1.00
<b>2300 General Administration</b>						
2320 Executive Administration	1.00	-	3.00	-	-	4.00
<b>2400 School Administration</b>						
2410 Office of the Principal	9.53	9.95	-	-	-	19.48
2490 Other Administrative Support	-	14.85	-	-	-	14.85
<b>2500 Business Services Support</b>						
2510 Direction of Business	-	-	1.00	-	-	1.00
2520 Fiscal Services	1.00	2.00	6.35	-	-	9.35
2540 Plant Operations & Maint.	-	-	13.00	-	-	13.00
2570 Internal Services	0.50	-	0.50	-	1.00	2.00
<b>2600 Central Support</b>						
2620 Plan/Develop/Evaluate	-	13.20	-	-	-	13.20
2630 Information Services	-	1.00	2.79	-	-	3.79
2640 Staff Services	-	1.00	10.00	-	-	11.00
2660 Technology Services	17.33	4.73	7.89	-	-	29.95
2690 Other Support Systems	-	-	2.00	-	-	2.00
Subtotal	199.49	147.05	64.91	-	1.00	412.45
<b>GRAND TOTAL</b>	<b>347.11</b>	<b>332.98</b>	<b>64.91</b>	<b>-</b>	<b>1.00</b>	<b>746.00</b>
<b>BY DEPARTMENT</b>						
100 Administration	1.00	1.00	7.79	-	-	9.79
150 Facilities Services	0.50	-	13.50	-	-	14.00
200 Business Services	1.00	2.00	6.95	-	1.00	10.95
400 Human Resources	-	1.00	10.00	-	-	11.00
600 Technology Services	17.33	4.73	7.89	-	-	29.95
700 Special Education Services	158.70	155.95	1.00	-	-	315.65
800 School Health Services	135.33	57.62	16.11	-	-	209.06
900 Instructional Services	33.25	110.68	1.67	-	-	145.60
<b>GRAND TOTAL</b>	<b>347.11</b>	<b>332.98</b>	<b>64.91</b>	<b>-</b>	<b>1.00</b>	<b>746.00</b>

## **Fund Financial Summaries**

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the 2022-2023 proposed budget, the 2022-2023 approved budget and the 2022-2023 adopted budget. The 2022-23 adopted budget column ties to the total column in the Combining Fund Summary report. The next statements show full time equivalent and actual positions for the same years and budget versions.

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

**Multnomah Education Service District  
2022 - 2023 Fiscal Year Annual Budget  
All Budgetary Funds Combined**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1110 Ad Valorem Taxes	\$ 34,726,939	\$ 36,467,812	\$ 38,590,000	\$ 40,021,000	\$ 40,021,000	\$ 40,021,000
1190 Penalties & Interest on Taxes	44,053	18,070	10,000	10,000	10,000	10,000
1500 Earnings on Investments	385,234	177,819	135,000	430,000	430,000	475,000
1600 Food Service	-	-	-	8,820	8,820	1,198
1800 Community Service Activities	6,424	7,504	2,824	2,824	2,824	2,824
1910 Rentals	23,940	23,940	23,940	23,940	23,940	17,940
1920 Private Contribution/Donations	54,172	145,718	371,899	152,574	152,574	128,900
1940 Services to Local Ed Agencies	16,857,571	13,133,651	16,290,715	20,026,593	20,026,593	19,282,927
1960 Recover Prior Yrs Expenditures	4,325	(296)	75	-	-	-
1970 Services Provided Other Funds	4,008,650	4,398,614	4,522,172	4,803,612	4,803,612	4,803,612
1980 Fees Charged to Grants	666,110	875,092	1,110,000	1,110,000	1,110,000	1,170,000
1985 Fees-Non-Component Districts	314,631	158,963	120,000	245,000	245,000	315,000
1990 Miscellaneous	599,547	186,232	297,965	205,875	205,875	189,137
Subtotal	57,691,596	55,593,119	61,474,590	67,040,238	67,040,238	66,417,538
<b>Intermediate Sources</b>						
2200 Restricted Revenue	141,525	104,256	208,680	445,302	445,302	445,083
Subtotal	141,525	104,256	208,680	445,302	445,302	445,083
<b>State Sources</b>						
3101 SSF- General Support	9,504,952	10,065,829	8,485,956	7,462,317	7,462,317	7,700,815
3299 Other Restricted Grants Aid	9,049,543	13,250,381	14,515,095	17,143,007	17,143,007	16,644,905
Subtotal	18,554,495	23,316,210	23,001,051	24,605,324	24,605,324	24,345,720
<b>Federal Sources</b>						
1990 Medicaid	14,402	46,177	-	-	-	-
4300 Fed Restricted Revenue	268,936	301,376	297,261	287,537	287,537	335,893
4500 Federal Restrict Rev Thru State	1,113,858	1,885,422	4,014,491	3,849,570	3,849,570	5,025,096
4900 Rev For/On Behalf of District	-	-	237,813	-	-	-
Subtotal	1,397,196	2,232,975	4,549,565	4,137,107	4,137,107	5,360,989
<b>Total Revenues</b>	<b>77,784,812</b>	<b>81,246,560</b>	<b>89,233,886</b>	<b>96,227,971</b>	<b>96,227,971</b>	<b>96,569,330</b>
<b>Other Sources</b>						
5100 Long Term Debt Sources	-	-	3,917,296	-	-	-
5200 Interfund Transfers	4,865,335	5,600,091	5,229,446	5,261,932	5,261,932	5,285,781
5400 Beginning Fund Balance	15,536,766	16,860,401	18,573,608	18,285,000	18,285,000	17,190,200
<b>Total Other Sources</b>	<b>20,402,101</b>	<b>22,460,492</b>	<b>27,720,350</b>	<b>23,546,932</b>	<b>23,546,932</b>	<b>22,475,981</b>
<b>TOTAL RESOURCES</b>	<b>\$ 98,186,913</b>	<b>\$ 103,707,052</b>	<b>\$ 116,954,236</b>	<b>\$ 119,774,903</b>	<b>\$ 119,774,903</b>	<b>\$ 119,045,311</b>

**REQUIREMENTS**

**Expenditures**

**Instruction**

**1100 Regular Instruction**

1111 Primary, K-3	\$ 33,966	\$ -	\$ -	\$ -	\$ -	\$ -
1121 Middle/Junior High Programs	992,839	1,111,958	1,775,705	2,026,683	2,026,683	2,026,683
1132 High School Extracurricular	-	48,009	385,307	-	-	-

**1200 Special Programs**

1220 Restrictive Prgrms- Disabilities	17,292,935	16,727,471	16,187,879	20,208,729	20,208,729	19,892,414
1250 Less Restrictive Programs	144,643	266,108	239,595	270,783	270,783	270,783
1260 Treatment & Habilitation	70	-	2,195	12,250	12,250	-
1271 Remediation	15,736	95,001	92,331	-	-	-
1280 Alternative Education	828,688	956,248	1,547,515	1,914,331	1,914,331	2,049,175
1291 ESL Programs	-	-	821	-	-	-
1292 Teen Parent Program	109,942	85,799	90,379	90,964	90,964	90,964
1293 Migrant Education	722,004	706,388	864,159	913,698	913,698	941,947
1294 Youth Correction	2,453,328	2,695,035	3,360,539	3,546,423	3,546,423	3,899,693

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**All Budgetary Funds Combined**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>1400 Summer School Programs</b>	-	-	222,490	61,313	61,313	61,313
Subtotal	22,594,151	22,692,017	24,768,915	29,045,174	29,045,174	29,232,972
<b>Support Services</b>						
0000 Not Applicable	32	-	-	-	-	-
<b>2100 Support Services</b>						
2110 Attendance Services	1,353,525	1,149,656	1,110,320	1,590,792	1,590,792	1,895,269
2120 Guidance Services	963,868	1,199,272	1,131,929	1,185,112	1,185,112	1,061,236
2130 Health Services	12,031,275	12,536,639	16,464,898	18,187,718	18,187,718	17,798,902
2140 Psychological Services	523,811	624,588	668,418	804,978	804,978	1,434,433
2150 Speech Pathology & Audiology	1,066,813	1,116,514	1,276,160	1,243,088	1,243,088	1,310,067
2160 Other Student Treatment	942,872	985,678	1,102,992	1,142,378	1,142,378	1,089,002
2190 Director Student Services	1,748,788	1,931,212	2,070,980	1,793,052	1,793,052	1,326,638
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	333,170	1,342,689	2,001,511	2,469,996	2,469,996	2,410,793
2230 Assessment & Testing	2,209	-	-	3,297	3,297	-
2240 Instructional Staff Dvlpmnt	39,129	253,341	35,227	554,134	554,134	1,240,443
<b>2300 General Administration</b>						
2310 Board of Education	139,242	317,109	255,740	476,450	476,450	476,450
2320 Executive Administration	970,343	914,714	971,944	1,004,417	1,004,417	1,004,417
<b>2400 School Administration</b>						
2410 Office of the Principal	2,164,667	2,092,128	2,318,756	2,686,931	2,686,931	2,394,374
2490 Other Administrative Support	1,335,226	1,407,978	1,592,893	1,660,976	1,660,976	1,660,976
<b>2500 Business Services Support</b>						
2510 Direction of Business	308,829	242,466	327,258	239,895	239,895	239,895
2520 Fiscal Services	859,919	976,640	1,065,556	1,162,773	1,162,773	1,162,773
2540 Plant Operations & Maint.	2,416,266	2,168,469	2,190,960	3,223,219	3,223,219	2,435,243
2550 Student Transportation	68,687	7,955	77,667	106,000	106,000	106,000
2570 Internal Services	931,783	977,087	972,432	1,122,684	1,122,684	1,122,684
<b>2600 Central Support</b>						
2610 Central Support	980	70	4,000	4,000	4,000	4,000
2620 Plan/Develop/Evaluate	333,897	2,504,023	2,482,843	3,329,022	3,329,022	3,361,698
2630 Information Services	379,097	342,043	434,746	596,827	596,827	598,883
2640 Staff Services	1,127,411	1,399,049	2,901,292	1,807,178	1,807,178	1,885,555
2660 Technology Services	5,773,400	5,758,278	7,384,245	7,292,445	7,292,445	7,637,939
2690 Other Support Systems	183,843	214,135	254,103	451,882	451,882	451,882
Subtotal	35,999,082	40,461,733	49,096,870	54,139,244	54,139,244	54,109,552
<b>Enterprise and Community Svcs.</b>						
3100 Food Services	655,208	126,830	886,715	1,578,196	1,578,196	1,567,657
3300 Community Services	191	-	22,838	21,424	21,424	-
Subtotal	655,399	126,830	909,553	1,599,620	1,599,620	1,567,657
<b>Facilities Acquisition and Constr.</b>						
4150 Building Acquisition Constr.	-	-	3,922,296	5,000	5,000	5,000
Subtotal	-	-	3,922,296	5,000	5,000	5,000
<b>Other Uses</b>						
5100 Debt Service	3,222,829	3,384,770	4,455,993	3,726,174	3,726,174	4,548,254
5300 ESD Appropriation	13,989,719	12,868,000	11,529,200	8,129,200	8,129,200	5,692,000
Subtotal	17,212,548	16,252,770	15,985,193	11,855,374	11,855,374	10,240,254
Total Expenditures	76,461,180	79,533,350	94,682,827	96,644,412	96,644,412	95,155,435
5200 Fund Transfer	4,865,335	5,600,091	5,229,446	5,261,932	5,261,932	5,285,781
6000 Contingencies	-	-	12,716,963	13,368,559	13,368,559	14,124,095
<b>Total Appropriation</b>	81,326,515	85,133,441	112,629,236	115,274,903	115,274,903	114,565,311
<b>Ending Fund Balance</b>	16,860,398	18,573,611	4,325,000	4,500,000	4,500,000	4,480,000
<b>TOTAL REQUIREMENTS</b>	<u>\$ 98,186,913</u>	<u>\$ 103,707,052</u>	<u>\$ 116,954,236</u>	<u>\$ 119,774,903</u>	<u>\$ 119,774,903</u>	<u>\$ 119,045,311</u>

**Multnomah Education Service District  
2022 - 2023 Fiscal Year Annual Budget  
All Budgetary Funds Combined**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURES BY OBJECT</b>						
<b>Salaries</b>						
0111 Licensed Salaries	\$ 10,986,341	\$ 11,587,858	\$ 13,191,031	\$ 15,246,859	\$ 15,246,859	\$ 15,332,916
0112 Classified Salaries	14,037,910	14,277,890	15,246,242	17,467,715	17,467,715	17,417,187
0113 Administrators	3,550,920	3,845,346	4,587,585	5,190,444	5,190,444	5,191,721
0114 Managerial-Classified	1,034,900	1,390,829	1,389,809	1,437,204	1,437,204	1,437,202
0121 Licensed Substitutes	272,353	93,410	234,119	190,425	190,425	186,425
0122 Classified Substitutes	93,732	10,452	70,746	74,186	74,186	95,628
0123 Licensed-Temporary	228,676	40,037	386,207	290,159	290,159	252,254
0124 Classified-Temporary	1,061,372	828,387	1,054,125	1,082,155	1,082,155	1,081,975
013* Additional Salary	27,031	1,567	573,672	594,495	594,495	592,434
019* Allocated Salaries	-	1	(79,388)	-	-	-
Subtotal	31,293,235	32,075,777	36,654,148	41,573,642	41,573,642	41,587,742
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	7,783,356	8,466,229	9,676,946	11,127,969	11,127,969	11,114,342
0220 Social Security Administration	2,358,713	2,425,506	2,738,132	3,130,759	3,130,759	3,127,670
0230 Other Payroll Costs	887,559	1,173,937	1,271,773	1,158,961	1,158,961	1,159,741
0240 Contractual Employee Benefits	7,667,856	7,704,698	8,278,169	10,116,467	10,116,467	10,219,264
029* Allocated Assoc. Payroll Costs	-	1	(123,572)	-	-	-
Subtotal	18,697,484	19,770,371	21,841,448	25,534,156	25,534,156	25,621,017
<b>Purchased Services</b>						
0310 Instruction- Professional/Tech	745,399	797,193	1,573,961	1,011,645	1,011,645	1,046,538
0320 Property Services	1,997,451	1,570,237	1,989,981	2,932,512	2,932,512	2,198,154
0330 Student Transportation	88,083	4,303	159,562	132,700	132,700	128,200
0340 Travel	223,863	122,625	491,575	647,181	647,181	617,101
0350 Communication	1,689,815	1,440,338	2,247,377	2,393,356	2,393,356	2,369,959
0380 Non-Instructional Prof/Tech	894,004	1,424,865	3,438,769	4,050,678	4,050,678	4,165,208
0390 Other Services and Adj.	150,490	81,336	1,364	9,364	9,364	4,403
0391 CTA Service Adjustments	128,270	107,034	(16,533)	(16,741)	(16,741)	(82,657)
0392 Allocated Purchased Services	-	1	21,442	-	-	-
Subtotal	5,917,375	5,547,932	9,907,498	11,160,695	11,160,695	10,446,906
<b>Supplies and Materials</b>						
0410 Supplies & Materials	513,562	1,011,603	1,776,656	1,319,914	1,319,914	1,520,157
0420 Textbooks	13,673	44,983	29,384	26,200	26,200	17,200
0430 Library Books	20,368	34,445	42,200	42,751	42,751	42,751
0440 Periodicals	2,341	2,782	3,100	4,400	4,400	4,000
0450 Food	322,707	7,837	464,209	832,200	832,200	823,297
0460 Non-Consumable	134,405	292,652	431,056	770,268	770,268	757,263
0470 Non-Capital Computer Software	347,292	1,915,734	414,769	360,346	360,346	404,715
0480 Non-Capital Comp Hardware	328,945	817,012	893,690	714,209	714,209	1,182,669
0492 Allocated Supplies & Materials	-	1	(2,450)	-	-	-
Subtotal	1,683,293	4,127,049	4,052,614	4,070,288	4,070,288	4,752,052
<b>Capital Outlay</b>						
0540 Equipment	44,481	-	175,172	178,009	178,009	178,009
0550 Technology	216,943	136,889	125,202	113,402	113,402	113,402
0590 Other Capital Outlay	-	-	3,917,296	-	-	-
Subtotal	261,424	136,889	4,217,670	291,411	291,411	291,411
<b>Other Objects</b>						
0610 Redemption of Principal	1,835,000	2,095,000	3,279,475	2,680,000	2,680,000	3,502,080
0621 Regular Interest	1,387,829	1,289,770	1,176,518	1,046,174	1,046,174	1,046,174
0640 Dues & Fees	126,580	173,413	185,767	181,093	181,093	178,300
0650 Insurance & Judgements	603,132	574,692	726,101	867,753	867,753	867,753
0690 Indirect Charges	666,109	874,457	1,112,388	1,110,000	1,110,000	1,170,000
0720 Transits to Districts	13,989,719	12,868,000	11,529,200	8,129,200	8,129,200	5,692,000
Subtotal	18,608,369	17,875,332	18,009,449	14,014,220	14,014,220	12,456,307
<b>Total Expenditures</b>	<b>\$ 76,461,180</b>	<b>\$ 79,533,350</b>	<b>\$ 94,682,827</b>	<b>\$ 96,644,412</b>	<b>\$ 96,644,412</b>	<b>\$ 95,155,435</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Full-Time Equivalent**  
**All Budgetary Funds Combined**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
<b>BY ACTIVITY</b>								
<b>Instruction</b>								
<b>1200</b>	<b>Special Programs</b>							
1220	Restrictive Prgrms- Disabilities	245.30	267.36	242.31	238.76	261.61	261.61	249.90
1250	Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00	3.00	3.00
1280	Alternative Education	9.48	10.48	11.00	11.35	14.50	14.50	16.77
1292	Teen Parent Program	1.76	1.32	1.50	1.50	1.50	1.50	1.50
1293	Migrant Education	6.37	7.14	6.98	7.20	7.20	7.20	7.20
1294	Youth Correction	19.90	21.38	20.78	22.81	23.13	23.13	25.12
	Subtotal	285.81	310.68	285.57	284.62	310.94	310.94	303.49
<b>Support Services</b>								
<b>2100</b>	<b>Support Services</b>							
2110	Attendance Services	24.15	23.11	16.32	13.12	14.02	14.02	19.20
2120	Guidance Services	9.28	10.06	12.43	10.49	10.38	10.38	10.43
2130	Health Services	135.48	156.42	167.19	162.16	176.94	176.94	173.43
2140	Psychological Services	4.20	6.40	6.90	4.80	4.80	4.80	10.80
2150	Speech Pathology & Audiology	9.44	11.79	10.79	10.55	10.51	10.51	10.51
2160	Other Student Treatment	6.51	8.86	10.29	8.40	8.39	8.39	8.40
2190	Director Student Services	12.19	15.66	15.16	16.09	13.90	13.90	10.03
<b>2200</b>	<b>Instructional Staff Support</b>							
2210	Improvement of Instruction	2.32	4.32	4.22	5.08	7.65	7.65	7.65
2240	Instructional Staff Dvlpmnt	0.50	0.29	-	-	-	-	0.99
<b>2300</b>	<b>General Administration</b>							
2320	Executive Administration	5.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>2400</b>	<b>School Administration</b>							
2410	Office of the Principal	19.52	19.48	19.74	20.96	21.87	21.87	19.48
2490	Other Administrative Support	12.78	13.31	13.39	13.40	13.46	13.46	13.46
<b>2500</b>	<b>Business Services Support</b>							
2510	Direction of Business	1.00	3.00	2.00	1.00	1.00	1.00	1.00
2520	Fiscal Services	8.43	7.43	8.43	9.43	8.85	8.85	8.85
2540	Plant Operations & Maint.	13.50	13.50	13.50	14.00	14.00	14.00	13.00
2570	Internal Services	1.97	1.97	1.97	2.00	2.00	2.00	2.00
<b>2600</b>	<b>Central Support</b>							
2620	Plan/Develop/Evaluate	-	2.68	6.70	10.10	12.10	12.10	13.10
2630	Information Services	3.37	2.89	2.97	4.76	3.79	3.79	3.79
2640	Staff Services	8.75	8.75	9.50	9.50	10.50	10.50	10.50
2660	Technology Services	30.78	30.20	28.95	29.75	29.70	29.70	29.70
2690	Other Support Systems	0.42	1.00	1.00	1.00	2.00	2.00	2.00
	Subtotal	309.59	345.12	355.45	350.59	369.86	369.86	372.32
	<b>GRAND TOTAL</b>	<b>595.40</b>	<b>655.80</b>	<b>641.02</b>	<b>635.21</b>	<b>680.80</b>	<b>680.80</b>	<b>675.81</b>

**BY DEPARTMENT**

100	Administration	8.79	7.89	7.97	9.76	9.79	9.79	9.79
150	Facilities Services	14.47	14.47	14.47	15.00	15.00	15.00	14.00
200	Business Services	10.00	11.00	11.00	11.00	10.45	10.45	10.45
400	Human Resources	8.75	8.75	9.50	9.50	10.50	10.50	10.50
600	Technology Services	30.78	30.20	28.95	29.75	29.70	29.70	29.70
700	Special Education Services	277.06	313.15	281.59	275.45	296.91	296.91	289.83
800	School Health Services	136.16	152.22	164.30	159.31	174.19	174.19	174.74
900	Instructional Services	109.39	118.12	123.24	125.44	134.26	134.26	136.80
	<b>GRAND TOTAL</b>	<b>595.40</b>	<b>655.80</b>	<b>641.02</b>	<b>635.21</b>	<b>680.80</b>	<b>680.80</b>	<b>675.81</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Full-Time Equivalent**  
**All Budgetary Funds Combined**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
<b>BY DIVISION</b>								
110	Administration	5.00	4.00	4.00	4.00	4.00	4.00	4.00
111	Equity & Partnerships	0.42	1.00	1.00	1.00	2.00	2.00	2.00
112	Pathways Programs	-	-	1.00	1.00	1.00	1.00	1.00
150	Facility Services	13.50	13.50	13.50	14.00	14.00	14.00	13.00
155	Transportation Services	0.97	0.97	0.97	1.00	1.00	1.00	1.00
210	Business Services Admin	1.00	3.00	2.00	1.00	1.00	1.00	1.00
220	Fiscal Services	9.00	8.00	9.00	10.00	9.45	9.45	9.45
400	Human Resources	8.75	8.75	8.50	8.50	9.50	9.50	9.50
500	Strategic Engagement	3.37	2.89	2.97	4.76	2.79	2.79	2.79
610	Student Applications	14.14	13.00	13.00	13.00	12.00	12.00	12.00
620	Business Applications	1.52	1.38	1.38	2.28	2.33	2.33	2.33
630	Infrastructure Services	3.08	4.08	4.33	5.33	5.33	5.33	5.33
640	Internal Agency Support	5.91	6.01	5.66	5.19	5.51	5.51	5.51
650	Application Development	2.48	2.30	2.25	1.65	2.20	2.20	2.20
695	Support Services	3.65	3.43	2.33	2.30	2.33	2.33	2.33
750	Functional Living Skills	124.03	132.16	118.18	115.91	112.34	112.34	105.41
755	Helensview SPED	5.74	10.44	10.16	10.65	11.36	11.36	11.46
780	Related Services	33.10	42.08	18.87	13.75	33.71	33.71	45.55
810	Health Services	136.16	152.22	162.30	159.31	173.19	173.19	174.74
900	Instructional Services	1.28	1.18	1.20	2.20	1.17	1.17	2.39
901	Student Success Act	-	2.68	7.45	10.85	13.85	13.85	14.85
902	CTE & STEAM	-	2.00	2.00	1.86	2.00	2.00	2.00
903	ESSER Funding	-	-	2.00	-	6.00	6.00	5.99
910	Curriculum & Instruction	6.29	6.21	4.57	4.57	5.05	5.05	5.05
920	Outdoor School	12.78	13.31	13.39	13.40	13.46	13.46	13.46
940	LTCT and Hospital	28.87	29.60	28.80	25.55	28.11	28.11	25.16
950	Helensview	22.41	22.41	23.11	22.96	25.34	25.34	26.18
960	The Creeks	114.19	128.47	134.38	135.14	135.50	135.50	123.41
970	Youth Correction Education	28.89	31.09	33.24	34.35	35.58	35.58	37.02
980	Alternative Pathways	2.50	2.50	2.50	2.50	2.50	2.50	2.50
990	Migrant Education	6.37	7.14	6.98	7.20	7.20	7.20	7.20
	<b>GRAND TOTAL</b>	<b>595.40</b>	<b>655.80</b>	<b>641.02</b>	<b>635.21</b>	<b>680.80</b>	<b>680.80</b>	<b>675.81</b>
<b>BY FUND</b>								
	Resolution Services Fund	288.05	317.27	316.69	309.57	321.84	321.84	310.28
	Contracted Services Fund	245.59	274.11	260.04	262.44	293.67	293.67	300.96
	Operating Fund	60.76	63.42	63.29	62.20	64.29	64.29	63.57
	Risk Management & Reserve	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	<b>GRAND TOTAL</b>	<b>595.40</b>	<b>655.80</b>	<b>641.02</b>	<b>635.21</b>	<b>680.80</b>	<b>680.80</b>	<b>675.81</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Positions**  
**All Budgetary Funds Combined**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
		<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
<b>BY ACTIVITY</b>								
<b>Instruction</b>								
<b>1200</b>	<b>Special Programs</b>							
1220	Restrictive Prgrms- Disabilities	272.10	297.10	268.20	260.55	288.70	288.70	275.70
1250	Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00	3.00	3.00
1280	Alternative Education	9.60	10.60	11.00	11.35	14.50	14.50	18.50
1292	Teen Parent Program	2.00	1.50	1.50	1.50	1.50	1.50	1.50
1293	Migrant Education	7.00	9.00	8.00	8.00	8.00	8.00	8.00
1294	Youth Correction	21.45	24.72	23.12	24.15	24.85	24.85	26.85
	Subtotal	315.15	345.92	314.82	308.55	340.55	340.55	333.55
<b>Support Services</b>								
<b>2100</b>	<b>Support Services</b>							
2110	Attendance Services	24.65	24.72	16.57	13.37	14.27	14.27	19.57
2120	Guidance Services	9.78	10.56	13.54	11.59	11.48	11.48	11.53
2130	Health Services	160.80	182.80	199.87	190.06	209.06	209.06	206.76
2140	Psychological Services	6.00	6.90	7.90	4.80	4.80	4.80	10.80
2150	Speech Pathology & Audiology	10.98	13.70	12.70	12.20	12.30	12.30	12.30
2160	Other Student Treatment	7.22	9.60	11.60	9.00	9.00	9.00	9.00
2190	Director Student Services	13.63	16.69	15.67	16.46	14.27	14.27	10.22
<b>2200</b>	<b>Instructional Staff Support</b>							
2210	Improvement of Instruction	3.22	5.22	4.22	5.22	7.65	7.65	7.65
2240	Instructional Staff Dvlpmnt	1.00	1.00	-	-	-	-	1.00
<b>2300</b>	<b>General Administration</b>							
2320	Executive Administration	5.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>2400</b>	<b>School Administration</b>							
2410	Office of the Principal	20.64	20.15	20.35	21.57	22.48	22.48	19.48
2490	Other Administrative Support	13.87	14.79	14.79	14.79	14.85	14.85	14.85
<b>2500</b>	<b>Business Services Support</b>							
2510	Direction of Business	1.00	3.00	2.00	1.00	1.00	1.00	1.00
2520	Fiscal Services	8.43	7.43	8.43	9.43	9.35	9.35	9.35
2540	Plant Operations & Maint.	13.50	13.50	13.50	14.00	14.00	14.00	13.00
2570	Internal Services	2.50	2.50	2.50	2.00	2.00	2.00	2.00
<b>2600</b>	<b>Central Support</b>							
2620	Plan/Develop/Evaluate	-	2.68	6.70	10.20	12.20	12.20	13.20
2630	Information Services	3.38	2.89	3.14	5.26	3.79	3.79	3.79
2640	Staff Services	9.25	8.75	9.50	9.50	11.00	11.00	11.00
2660	Technology Services	31.00	30.20	29.20	30.00	29.95	29.95	29.95
2690	Other Support Systems	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Subtotal	346.85	382.08	397.18	385.45	409.45	409.45	412.45
	<b>GRAND TOTAL</b>	<b>662.00</b>	<b>728.00</b>	<b>712.00</b>	<b>694.00</b>	<b>750.00</b>	<b>750.00</b>	<b>746.00</b>

**BY DEPARTMENT**

100	Administration	9.38	7.89	8.14	10.26	9.79	9.79	9.79
150	Facilities Services	15.00	15.00	15.00	15.00	15.00	15.00	14.00
200	Business Services	10.00	11.00	11.00	11.00	10.95	10.95	10.95
400	Human Resources	9.25	8.75	9.50	9.50	11.00	11.00	11.00
600	Technology Services	31.00	30.20	29.20	30.00	29.95	29.95	29.95
700	Special Education Services	306.00	345.72	309.80	297.64	324.65	324.65	315.65
800	School Health Services	162.00	179.00	197.07	188.06	207.06	207.06	209.06
900	Instructional Services	119.37	130.44	132.29	132.54	141.60	141.60	145.60
	<b>GRAND TOTAL</b>	<b>662.00</b>	<b>728.00</b>	<b>712.00</b>	<b>694.00</b>	<b>750.00</b>	<b>750.00</b>	<b>746.00</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Positions**  
**All Budgetary Funds Combined**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
<b>BY DIVISION</b>								
110	Administration	5.00	4.00	4.00	4.00	4.00	4.00	4.00
111	Equity & Partnerships	1.00	1.00	1.00	1.00	2.00	2.00	2.00
112	Pathways Programs	-	-	1.00	1.00	1.00	1.00	1.00
150	Facility Services	13.50	13.50	13.50	14.00	14.00	14.00	13.00
155	Transportation Services	1.50	1.50	1.50	1.00	1.00	1.00	1.00
210	Business Services Admin	1.00	3.00	2.00	1.00	1.00	1.00	1.00
220	Fiscal Services	9.00	8.00	9.00	10.00	9.95	9.95	9.95
400	Human Resources	9.25	8.75	8.50	8.50	10.00	10.00	10.00
500	Strategic Engagement	3.38	2.89	3.14	5.26	2.79	2.79	2.79
610	Student Applications	14.33	13.00	13.00	13.00	12.00	12.00	12.00
620	Business Applications	1.52	1.38	1.38	2.28	2.33	2.33	2.33
630	Infrastructure Services	3.08	4.08	4.33	5.33	5.33	5.33	5.33
640	Internal Agency Support	5.91	6.01	5.71	5.24	5.56	5.56	5.56
650	Application Development	2.48	2.30	2.30	1.70	2.25	2.25	2.25
695	Support Services	3.68	3.43	2.48	2.45	2.48	2.48	2.48
750	Functional Living Skills	138.04	147.80	130.27	125.45	123.45	123.45	115.55
755	Helensview SPED	6.10	11.22	10.52	10.77	11.48	11.48	11.58
780	Related Services	37.42	48.05	22.33	14.83	37.93	37.93	50.83
810	Health Services	162.00	179.00	195.07	188.06	206.06	206.06	209.06
900	Instructional Services	1.28	1.18	1.20	2.20	1.17	1.17	3.67
901	Student Success Act	-	2.68	7.70	11.20	14.20	14.20	15.20
902	CTE & STEAM	-	2.00	2.00	2.00	2.00	2.00	2.00
903	ESSER Funding	-	-	2.00	-	6.00	6.00	6.00
910	Curriculum & Instruction	7.69	7.82	4.57	4.57	5.05	5.05	5.05
920	Outdoor School	13.87	14.79	14.79	14.79	14.85	14.85	14.85
940	LTCT and Hospital	31.91	32.34	31.24	27.04	29.60	29.60	26.85
950	Helensview	24.18	23.20	23.60	23.45	25.83	25.83	26.63
960	The Creeks	124.44	138.65	146.68	146.59	147.79	147.79	133.69
970	Youth Correction Education	30.44	34.43	36.19	36.29	37.90	37.90	39.35
980	Alternative Pathways	3.00	3.00	3.00	3.00	3.00	3.00	3.00
990	Migrant Education	7.00	9.00	8.00	8.00	8.00	8.00	8.00
	<b>GRAND TOTAL</b>	<b>662.00</b>	<b>728.00</b>	<b>712.00</b>	<b>694.00</b>	<b>750.00</b>	<b>750.00</b>	<b>746.00</b>
<b>BY FUND</b>								
	Resolution Services Fund	328.51	359.79	359.57	343.41	359.84	359.84	347.11
	Contracted Services Fund	269.80	302.73	287.43	286.55	323.33	323.33	332.98
	Operating Fund	62.69	64.48	64.00	63.04	65.83	65.83	64.91
	Risk Management & Reserve	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	<b>GRAND TOTAL</b>	<b>662.00</b>	<b>728.00</b>	<b>712.00</b>	<b>694.00</b>	<b>750.00</b>	<b>750.00</b>	<b>746.00</b>

**Multnomah Education Service District  
2022 - 2023 Fiscal Year Annual Budget  
1 Resolution Services Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1110 Ad Valorem Taxes	\$ 34,726,939	\$ 36,467,812	\$ 38,590,000	\$ 40,021,000	\$ 40,021,000	\$ 40,021,000
1190 Penalties & Interest on Taxes	44,053	18,070	10,000	10,000	10,000	10,000
1920 Private Contribution/Donations	300	1,525	167	-	-	-
1940 Services to Local Ed Agencies	20,865	9,102	22,389	17,500	17,500	17,500
1960 Recover Prior Yrs Expenditures	(265)	29	30	-	-	-
1990 Miscellaneous	25,573	11,152	65,825	21,873	21,873	50,796
Subtotal	34,817,465	36,507,690	38,688,411	40,070,373	40,070,373	40,099,296
<b>Intermediate Sources</b>						
2200 Restricted Revenue	12,460	-	-	-	-	-
Subtotal	12,460	-	-	-	-	-
<b>State Sources</b>						
3101 SSF- General Support	9,504,952	10,065,829	8,485,956	7,462,317	7,462,317	7,700,815
3102 SSF - School Lunch Match	(3,419)	(3,419)	-	-	-	-
3299 Other Restricted Grants Aid	1,579,533	1,705,230	2,304,559	55,123	55,123	55,123
Subtotal	11,081,066	11,767,640	10,790,515	7,517,440	7,517,440	7,755,938
<b>Federal Sources</b>						
1990 Medicaid	-	18,502	-	-	-	-
4500 Federal Restrict Rev Thru State	-	-	97,940	22,940	22,940	55,866
Subtotal	-	18,502	97,940	22,940	22,940	55,866
<b>Total Revenues</b>	<b>45,910,991</b>	<b>48,293,832</b>	<b>49,576,866</b>	<b>47,610,753</b>	<b>47,610,753</b>	<b>47,911,100</b>
<b>Other Sources</b>						
5400 Beginning Fund Balance	7,950,866	8,325,729	8,683,957	7,580,000	7,580,000	9,300,000
<b>Total Other Sources</b>	<b>7,950,866</b>	<b>8,325,729</b>	<b>8,683,957</b>	<b>7,580,000</b>	<b>7,580,000</b>	<b>9,300,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 53,861,857</b>	<b>\$ 56,619,561</b>	<b>\$ 58,260,823</b>	<b>\$ 55,190,753</b>	<b>\$ 55,190,753</b>	<b>\$ 57,211,100</b>

**REQUIREMENTS**

**Expenditures**

**Instruction**

**1100 Regular Instruction**

1121 Middle/Junior High Programs	\$ 317,201	\$ 799,797	\$ 905,610	\$ -	\$ -	\$ -
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**1200 Special Programs**

1220 Restrictive Prgrms- Disabilities	5,373,971	7,676,574	6,378,439	8,565,782	8,565,782	8,426,963
1250 Less Restrictive Programs	116,275	226,383	204,925	230,266	230,266	230,266
1280 Alternative Education	646,356	707,202	966,071	1,271,362	1,271,362	1,514,151
1292 Teen Parent Program	88,493	48,727	49,392	82,356	82,356	82,356
1291 ESL Programs	-	-	821	-	-	-
1294 Youth Correction	319,677	370,177	391,289	433,446	433,446	433,446
Subtotal	6,861,973	9,828,860	8,896,547	10,583,212	10,583,212	10,687,182

**Support Services**

**2100 Support Services**

2110 Attendance Services	741,522	549,364	643,562	747,545	747,545	911,837
2120 Guidance Services	8	-	-	-	-	-
2130 Health Services	9,464,886	9,771,756	11,224,832	12,081,721	12,081,721	11,462,467
2140 Psychological Services	360,860	290,598	279,847	294,009	294,009	787,634
2150 Speech Pathology & Audiology	796,621	710,293	851,625	873,357	873,357	807,864
2160 Other Student Treatment	560,575	577,916	652,225	559,512	559,512	681,425
2190 Director Student Services	770,309	742,785	1,029,183	960,367	960,367	430,671

**2200 Instructional Staff Support**

2210 Improvement of Instruction	302,262	293,370	335,262	675,192	675,192	675,192
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**2300 General Administration**

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**1 Resolution Services Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
2320 Executive Administration	167,325	170,631	153,665	144,943	144,943	160,943
<b>2400 School Administration</b>						
2410 Office of the Principal	1,087,839	1,060,444	1,188,060	1,428,806	1,428,806	1,250,421
2490 Other Administrative Support	781,530	706,340	775,717	-	-	-
<b>2500 Business Services Support</b>						
2510 Direction of Business	23,896	-	-	-	-	-
2520 Fiscal Services	90,710	134,276	170,943	192,258	192,258	192,258
2540 Plant Operations & Maint.	994,128	515,864	1,091,690	697,373	697,373	1,746,653
2550 Student Transportation	26,882	-	27,667	-	-	-
2570 Internal Services	36,124	43,201	29,655	33,619	33,619	33,619
<b>2600 Central Support</b>						
2630 Information Services	2,480	2,480	2,480	2,480	2,480	2,480
2640 Staff Services	98,793	89,701	92,002	92,002	92,002	94,372
2660 Technology Services	3,508,700	4,173,252	4,647,893	4,689,453	4,689,453	4,628,206
Subtotal	19,815,450	19,832,271	23,196,308	23,472,637	23,472,637	23,866,042
<b>Enterprise and Community Svcs.</b>						
3100 Food Services	296,392	71,482	481,178	52,000	52,000	138,889
Subtotal	296,392	71,482	481,178	52,000	52,000	138,889
<b>Other Uses</b>						
5300 ESD Appropriation	13,989,719	12,868,000	11,529,200	8,129,200	8,129,200	5,692,000
Subtotal	13,989,719	12,868,000	11,529,200	8,129,200	8,129,200	5,692,000
Total Expenditures	40,963,534	42,600,613	44,103,233	42,237,049	42,237,049	40,384,113
5200 Fund Transfer	4,572,594	5,334,991	4,853,596	4,894,332	4,894,332	4,918,181
6000 Contingencies	-	-	9,303,994	8,059,372	8,059,372	11,908,806
<b>Total Appropriation</b>	45,536,128	47,935,604	58,260,823	55,190,753	55,190,753	57,211,100
<b>Ending Fund Balance</b>	8,325,729	8,683,957	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 53,861,857</b>	<b>\$ 56,619,561</b>	<b>\$ 58,260,823</b>	<b>\$ 55,190,753</b>	<b>\$ 55,190,753</b>	<b>\$ 57,211,100</b>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>						
0111 Licensed Salaries	\$ 5,774,865	\$ 6,092,560	\$ 6,182,575	\$ 7,386,339	\$ 7,386,339	\$ 7,261,977
0112 Classified Salaries	6,044,272	6,595,251	6,311,518	8,177,087	8,177,087	7,770,374
0113 Administrators	804,355	779,051	1,010,284	1,081,776	1,081,776	1,050,928
0114 Managerial-Classified	334,171	399,126	471,968	500,126	500,126	500,126
0121 Licensed Substitutes	141,175	44,369	41,981	12,000	12,000	12,000
0122 Classified Substitutes	68,721	9,770	53,790	53,886	53,886	62,159
0123 Licensed-Temporary	61,759	2,897	93,577	-	-	-
0124 Classified-Temporary	476,814	582,902	480,007	42,471	42,471	44,148
013* Additional Salary	8,770	244	251,302	250,385	250,385	242,687
019* Allocated Salaries	77,242	1,585,418	1,491,401	1,135,435	1,135,435	1,296,397
Subtotal	13,792,144	16,091,588	16,388,403	18,639,505	18,639,505	18,240,796
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	3,325,389	3,754,302	3,960,804	4,719,203	4,719,203	4,548,478
0220 Social Security Administration	1,036,416	1,098,817	1,117,307	1,322,303	1,322,303	1,275,060
0230 Other Payroll Costs	387,743	539,536	525,544	449,402	449,402	435,425
0240 Contractual Employee Benefits	3,521,647	3,683,630	3,894,045	4,700,311	4,700,311	4,585,547
029* Allocated Assoc. Payroll Costs	648,649	850,609	808,502	636,274	636,274	751,936
Subtotal	8,919,844	9,926,894	10,306,202	11,827,493	11,827,493	11,596,446
<b>Purchased Services</b>						
0310 Instruction- Professional/Tech	454,594	205,304	568,210	243,472	243,472	268,472
0320 Property Services	1,052,539	633,932	1,389,671	616,102	616,102	1,438,643
0330 Student Transportation	34,460	2,003	35,916	7,500	7,500	5,000
0340 Travel	70,098	14,643	92,643	71,448	71,448	60,414
0350 Communication	1,188,074	1,299,293	2,068,947	2,039,920	2,039,920	2,024,070
0380 Non-Instructional Prof/Tech	268,022	388,413	749,361	265,626	265,626	397,189

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**1 Resolution Services Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
			<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
0390 Other Services and Adj.	242,271	95,310	(39,912)	(31,912)	(31,912)	(36,873)
0391 CTA Service Adjustments	128,844	133,282	(18,038)	(18,246)	(18,246)	(84,162)
0392 Allocated Purchased Services	9,928	3,045	37,722	1,016	1,016	1,222
Subtotal	3,448,830	2,775,225	4,884,520	3,194,926	3,194,926	4,073,975
<b>Supplies and Materials</b>						
0410 Supplies & Materials	249,168	192,487	298,851	139,987	139,987	297,944
0420 Textbooks	11,254	13,333	14,312	9,000	9,000	1,500
0430 Library Books	6,564	6,849	14,000	14,500	14,500	14,500
0440 Periodicals	1,658	1,704	1,500	2,400	2,400	2,000
0450 Food	142,829	-	276,247	62,000	62,000	148,889
0460 Non-Consumable	63,196	33,858	73,897	33,015	33,015	55,015
0470 Non-Capital Computer Software	198,488	190,075	92,744	47,301	47,301	56,182
0480 Non-Capital Comp Hardware	108,039	332,954	155,873	88,208	88,208	157,292
0492 Allocated Supplies & Materials	15,117	17,952	25,723	24,202	24,202	24,147
Subtotal	796,313	789,212	953,147	420,613	420,613	757,469
<b>Capital Outlay</b>						
0550 Technology	-	136,889	13,402	13,402	13,402	13,402
Subtotal	-	136,889	13,402	13,402	13,402	13,402
<b>Other Objects</b>						
0640 Dues & Fees	16,684	12,805	28,359	11,910	11,910	10,025
0720 Transits to Districts	13,989,719	12,868,000	11,529,200	8,129,200	8,129,200	5,692,000
Subtotal	14,006,403	12,880,805	11,557,559	8,141,110	8,141,110	5,702,025
<b>Total Expenditures</b>	<b>\$ 40,963,534</b>	<b>\$ 42,600,613</b>	<b>\$ 44,103,233</b>	<b>\$ 42,237,049</b>	<b>\$ 42,237,049</b>	<b>\$ 40,384,113</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1500 Earnings on Investments	\$ 116	\$ 98	\$ -	\$ -	\$ -	\$ -
1600 Food Service	-	-	-	8,820	8,820	1,198
1800 Community Service Activities	2,684	2,824	2,824	2,824	2,824	2,824
1920 Private Contribution/Donations	38,872	142,555	359,532	152,574	152,574	128,900
1940 Services to Local Ed Agencies	16,675,034	13,009,363	16,246,321	19,987,088	19,987,088	19,243,422
1960 Recover Prior Yrs Expenditures	3,127	(2,912)	45	-	-	-
1990 Miscellaneous	125,797	73,192	214,140	124,002	124,002	78,341
Subtotal	16,845,630	13,225,120	16,822,862	20,275,308	20,275,308	19,454,685
<b>Intermediate Sources</b>						
2200 Restricted Revenue	129,065	104,256	208,680	315,654	315,654	315,435
Subtotal	129,065	104,256	208,680	315,654	315,654	315,435
<b>State Sources</b>						
3102 SSF - School Lunch Match	3,419	3,419	-	-	-	-
3299 Other Restricted Grants Aid	7,469,510	11,544,651	12,210,536	17,087,884	17,087,884	16,589,782
Subtotal	7,472,929	11,548,070	12,210,536	17,087,884	17,087,884	16,589,782
<b>Federal Sources</b>						
1990 Medicaid	14,402	27,675	-	-	-	-
4300 Fed Restricted Revenue	268,936	291,194	297,261	287,537	287,537	335,893
4500 Federal Restrict Rev Thru State	1,113,858	1,885,422	3,916,551	3,826,630	3,826,630	4,969,230
4900 Rev For/On Behalf of District	-	-	237,813	-	-	-
Subtotal	1,397,196	2,204,291	4,451,625	4,114,167	4,114,167	5,305,123
<b>Total Revenues</b>	25,844,820	27,081,737	33,693,703	41,793,013	41,793,013	41,665,025
<b>Other Sources</b>						
5400 Beginning Fund Balance	1,583,453	2,207,794	2,293,105	3,900,000	3,900,000	1,000,000
<b>Total Other Sources</b>	1,583,453	2,207,794	2,293,105	3,900,000	3,900,000	1,000,000
<b>TOTAL RESOURCES</b>	<u>\$ 27,428,273</u>	<u>\$ 29,289,531</u>	<u>\$ 35,986,808</u>	<u>\$ 45,693,013</u>	<u>\$ 45,693,013</u>	<u>\$ 42,665,025</u>

**REQUIREMENTS**

**Expenditures**

**Instruction**

**1100 Regular Instruction**

1111 Primary, K-3	\$ 33,966	\$ -	\$ -	\$ -	\$ -	\$ -
1121 Middle/Junior High Programs	675,638	312,161	870,095	2,026,683	2,026,683	2,026,683
1132 High School Extracurricular	-	48,009	385,307	-	-	-

**1200 Special Programs**

1220 Restrictive Prgms- Disabilities	11,918,964	9,050,897	9,809,440	11,642,947	11,642,947	11,465,451
1250 Less Restrictive Programs	28,368	39,725	34,670	40,517	40,517	40,517
1260 Treatment & Habilitation	70	-	2,195	12,250	12,250	-
1271 Remediation	15,736	95,001	92,331	-	-	-
1280 Alternative Education	182,332	249,046	581,444	642,969	642,969	535,024
1292 Teen Parent Program	21,449	37,072	40,987	8,608	8,608	8,608
1293 Migrant Education	722,004	706,388	864,159	913,698	913,698	941,947
1294 Youth Correction	2,133,651	2,324,858	2,969,250	3,112,977	3,112,977	3,466,247

**1400 Summer School Programs**

Subtotal	15,732,178	12,863,157	15,872,368	18,461,962	18,461,962	18,545,790
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**Support Services**

**2100 Support Services**

2110 Attendance Services	612,003	600,292	466,758	843,247	843,247	983,432
2120 Guidance Services	963,860	1,199,272	1,131,929	1,185,112	1,185,112	1,061,236
2130 Health Services	2,562,986	2,763,444	5,240,066	6,105,132	6,105,132	6,336,435
2140 Psychological Services	162,951	333,990	388,571	510,969	510,969	646,799

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
2150 Speech Pathology & Audiology	270,192	406,221	424,535	369,731	369,731	502,203
2160 Other Student Treatment	382,297	407,762	450,767	582,866	582,866	407,577
2190 Director Student Services	754,600	956,444	786,864	576,869	576,869	639,851
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	30,908	960,023	1,578,806	1,625,003	1,625,003	1,554,090
2230 Assessment & Testing	2,209	-	-	3,297	3,297	-
2240 Instructional Staff Dvlpmnt	39,129	253,341	35,227	554,134	554,134	1,240,443
<b>2300 General Administration</b>						
2320 Executive Administration	18,716	20,871	-	16,000	16,000	-
<b>2400 School Administration</b>						
2410 Office of the Principal	1,076,828	1,031,684	1,130,696	1,258,125	1,258,125	1,143,953
2490 Other Administrative Support	553,696	701,638	817,176	1,660,976	1,660,976	1,660,976
<b>2500 Business Services Support</b>						
2520 Fiscal Services	-	-	-	229,682	229,682	229,682
2540 Plant Operations & Maint.	646,289	1,050,986	907,897	1,433,406	1,433,406	368,583
2550 Student Transportation	345	-	40,000	96,000	96,000	96,000
<b>2600 Central Support</b>						
2620 Plan/Develop/Evaluate	333,897	2,504,023	2,482,843	3,329,022	3,329,022	3,361,698
2630 Information Services	8,616	-	12,500	165,100	165,100	167,280
2640 Staff Services	2,606	240,083	1,528,280	317,324	317,324	348,331
2660 Technology Services	743,351	627,230	1,242,771	773,292	773,292	1,180,033
2690 Other Support Systems	(69,722)	20,613	-	-	-	-
Subtotal	9,095,757	14,077,917	18,665,686	21,635,287	21,635,287	21,928,602
<b>Enterprise and Community Svcs.</b>						
3100 Food Services	358,816	55,348	405,537	1,526,196	1,526,196	1,428,768
3300 Community Services	191	-	22,838	21,424	21,424	-
Subtotal	359,007	55,348	428,375	1,547,620	1,547,620	1,428,768
Total Expenditures	25,186,942	26,996,422	34,966,429	41,644,869	41,644,869	41,903,160
5200 Fund Transfer	33,541	-	-	-	-	-
6000 Contingencies	-	-	1,020,379	4,048,144	4,048,144	761,865
<b>Total Appropriation</b>	25,220,483	26,996,422	35,986,808	45,693,013	45,693,013	42,665,025
<b>Ending Fund Balance</b>	2,207,790	2,293,109	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 27,428,273</b>	<b>\$ 29,289,531</b>	<b>\$ 35,986,808</b>	<b>\$ 45,693,013</b>	<b>\$ 45,693,013</b>	<b>\$ 42,665,025</b>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>						
0111 Licensed Salaries	\$ 4,911,622	\$ 5,215,273	\$ 6,712,947	\$ 7,599,434	\$ 7,599,434	\$ 7,794,999
0112 Classified Salaries	5,997,182	5,655,129	6,691,337	6,817,729	6,817,729	7,213,186
0113 Administrators	932,065	1,246,804	1,444,437	1,843,663	1,843,663	1,880,477
0114 Managerial-Classified	314,324	479,101	399,914	404,362	404,362	396,404
0121 Licensed Substitutes	131,178	49,041	188,138	174,425	174,425	170,425
0122 Classified Substitutes	24,433	682	10,456	13,800	13,800	26,969
0123 Licensed-Temporary	160,722	37,140	204,193	289,155	289,155	251,250
0124 Classified-Temporary	567,132	220,588	543,644	1,009,210	1,009,210	1,007,353
013* Additional Salary	9,705	393	234,875	256,630	256,630	262,736
019* Allocated Salaries	1,248,360	(208,977)	116,221	674,107	674,107	488,152
Subtotal	14,296,723	12,695,174	16,546,162	19,082,515	19,082,515	19,491,951
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	3,238,397	3,396,805	4,197,433	4,856,810	4,856,810	5,019,571
0220 Social Security Administration	986,059	976,577	1,219,027	1,389,517	1,389,517	1,435,290
0230 Other Payroll Costs	365,254	455,161	535,415	542,813	542,813	559,760
0240 Contractual Employee Benefits	3,224,613	3,066,531	3,281,319	4,272,651	4,272,651	4,455,484
029* Allocated Assoc. Payroll Costs	132,288	(6,061)	146,272	420,485	420,485	277,084
Subtotal	7,946,611	7,889,013	9,379,466	11,482,276	11,482,276	11,747,189
<b>Purchased Services</b>						

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
			<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
0310 Instruction- Professional/Tech	277,943	591,889	995,751	758,173	758,173	768,066
0320 Property Services	752,547	952,589	1,112,473	1,987,240	1,987,240	1,203,421
0330 Student Transportation	53,623	1,919	123,646	125,200	125,200	123,200
0340 Travel	100,969	91,560	288,872	456,393	456,393	437,347
0350 Communication	(6,887)	41,162	84,500	260,506	260,506	252,909
0380 Non-Instructional Prof/Tech	507,851	734,825	2,490,228	3,319,022	3,319,022	3,301,989
0390 Other Services and Adj.	(21,381)	126	608	608	608	608
0392 Allocated Purchased Services	1,470	606	(9,140)	6,124	6,124	5,918
Subtotal	1,666,135	2,414,676	5,086,938	6,913,266	6,913,266	6,093,458
<b>Supplies and Materials</b>						
0410 Supplies & Materials	160,065	734,947	1,295,564	998,286	998,286	1,040,322
0420 Textbooks	2,419	30,235	15,072	17,200	17,200	15,700
0430 Library Books	13,804	26,017	28,200	28,251	28,251	28,251
0440 Periodicals	683	978	1,600	2,000	2,000	2,000
0450 Food	179,878	7,837	187,962	770,200	770,200	674,408
0460 Non-Consumable	50,245	235,656	313,659	693,753	693,753	658,748
0470 Non-Capital Computer Software	43,697	1,583,532	189,961	156,738	156,738	192,226
0480 Non-Capital Comp Hardware	126,610	430,327	574,397	167,701	167,701	567,077
0492 Allocated Supplies & Materials	1,893	2,793	7,395	11,366	11,366	11,421
Subtotal	579,294	3,052,322	2,613,810	2,845,495	2,845,495	3,190,153
<b>Capital Outlay</b>						
0540 Equipment	10,940	-	175,172	178,009	178,009	178,009
0550 Technology	-	-	11,800	-	-	-
Subtotal	10,940	-	186,972	178,009	178,009	178,009
<b>Other Objects</b>						
0640 Dues & Fees	21,130	70,780	40,693	33,308	33,308	32,400
0690 Indirect Charges	666,109	874,457	1,112,388	1,110,000	1,110,000	1,170,000
Subtotal	687,239	945,237	1,153,081	1,143,308	1,143,308	1,202,400
<b>Total Expenditures</b>	<b>\$ 25,186,942</b>	<b>\$ 26,996,422</b>	<b>\$ 34,966,429</b>	<b>\$ 41,644,869</b>	<b>\$ 41,644,869</b>	<b>\$ 41,903,160</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**6 Operating Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1500 Earnings on Investments	\$ 352,159	\$ 165,353	\$ 125,000	\$ 420,000	\$ 420,000	\$ 465,000
1800 Community Service Activities	3,740	4,680	-	-	-	-
1910 Rentals	23,940	23,940	23,940	23,940	23,940	17,940
1920 Private Contribution/Donations	15,000	1,638	-	-	-	-
1940 Services to Local Ed Agencies	161,672	115,186	22,005	22,005	22,005	22,005
1960 Recover Prior Yrs Expenditures	1,463	2,587	-	-	-	-
1980 Fees Charged to Grants	666,110	875,092	1,110,000	1,110,000	1,110,000	1,170,000
1985 Fees-Non-Component Districts	314,631	158,963	120,000	245,000	245,000	315,000
1990 Miscellaneous	69,638	15,454	18,000	35,000	35,000	35,000
Subtotal	1,608,353	1,362,893	1,418,945	1,855,945	1,855,945	2,024,945
<b>Intermediate Sources</b>						
2200 Restricted Revenue	-	-	-	129,648	129,648	129,648
Subtotal	-	-	-	129,648	129,648	129,648
<b>State Sources</b>						
3299 Other Restricted Grants Aid	500	500	-	-	-	-
Subtotal	500	500	-	-	-	-
<b>Total Revenues</b>	<b>1,608,853</b>	<b>1,363,393</b>	<b>1,418,945</b>	<b>1,985,593</b>	<b>1,985,593</b>	<b>2,154,593</b>
<b>Other Sources</b>						
5100 Long Term Debt Sources	-	-	3,917,296	-	-	-
5200 Interfund Transfers	4,461,135	4,655,171	4,718,596	4,749,332	4,749,332	4,773,181
5400 Beginning Fund Balance	3,728,276	4,166,310	4,301,135	3,765,000	3,765,000	3,765,000
<b>Total Other Sources</b>	<b>8,189,411</b>	<b>8,821,481</b>	<b>12,937,027</b>	<b>8,514,332</b>	<b>8,514,332</b>	<b>8,538,181</b>
<b>TOTAL RESOURCES</b>	<b>\$ 9,798,264</b>	<b>\$ 10,184,874</b>	<b>\$ 14,355,972</b>	<b>\$ 10,499,925</b>	<b>\$ 10,499,925</b>	<b>\$ 10,692,774</b>
<b>REQUIREMENTS</b>						
<b>Expenditures</b>						
<b>Support Services</b>						
0000 Not Applicable	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2100 Support Services</b>						
2130 Health Services	3,403	1,439	-	865	865	-
2190 Director Student Services	223,879	231,983	254,933	255,816	255,816	256,116
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	-	89,296	87,443	169,801	169,801	181,511
<b>2300 General Administration</b>						
2310 Board of Education	139,242	317,109	180,740	221,450	221,450	221,450
2320 Executive Administration	784,302	723,212	818,279	843,474	843,474	843,474
<b>2500 Business Services Support</b>						
2510 Direction of Business	284,933	242,466	327,258	239,895	239,895	239,895
2520 Fiscal Services	769,209	842,364	894,613	740,833	740,833	740,833
2540 Plant Operations & Maint.	571,329	525,920	(179,177)	733,440	733,440	(90,993)
2550 Student Transportation	41,460	7,955	10,000	10,000	10,000	10,000
2570 Internal Services	73,827	82,930	66,443	66,928	66,928	66,928
<b>2600 Central Support</b>						
2610 Central Support	980	70	4,000	4,000	4,000	4,000
2630 Information Services	368,001	339,563	419,766	429,247	429,247	429,123
2640 Staff Services	1,026,012	1,069,265	1,270,313	1,387,538	1,387,538	1,432,538
2660 Technology Services	832,580	951,545	1,153,671	1,223,000	1,223,000	1,223,000
2690 Other Support Systems	253,565	193,522	254,103	451,882	451,882	451,882
Subtotal	5,372,754	5,618,639	5,562,385	6,778,169	6,778,169	6,009,757
<b>Facilities Acquisition and Constr.</b>						
4150 Building Acquisition Constr.	-	-	3,917,296	-	-	-

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**6 Operating Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
Subtotal	-	-	3,917,296	-	-	-
<b>Other Uses</b>						
5100 Debt Service	-	-	904,475	-	-	822,080
Subtotal	-	-	904,475	-	-	822,080
Total Expenditures	5,372,754	5,618,639	10,384,156	6,778,169	6,778,169	6,831,837
5200 Fund Transfer	259,200	265,100	365,850	367,600	367,600	367,600
6000 Contingencies	-	-	355,966	24,156	24,156	143,337
<b>Total Appropriation</b>	5,631,954	5,883,739	11,105,972	7,169,925	7,169,925	7,342,774
<b>Ending Fund Balance</b>	4,166,310	4,301,135	3,250,000	3,330,000	3,330,000	3,350,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 9,798,264</b>	<b>\$ 10,184,874</b>	<b>\$ 14,355,972</b>	<b>\$ 10,499,925</b>	<b>\$ 10,499,925</b>	<b>\$ 10,692,774</b>

**EXPENDITURES BY OBJECT**

**Salaries**

0111 Licensed Salaries	\$ 299,854	\$ 270,025	\$ 295,509	\$ 261,086	\$ 261,086	\$ 275,940
0112 Classified Salaries	1,996,456	2,027,510	2,243,387	2,472,899	2,472,899	2,433,627
0113 Administrators	1,814,500	1,819,491	2,132,864	2,265,005	2,265,005	2,260,316
0114 Managerial-Classified	279,467	405,186	406,830	417,720	417,720	425,676
0121 Licensed Substitutes	-	-	500	500	500	500
0122 Classified Substitutes	578	-	3,000	3,000	3,000	3,000
0123 Licensed-Temporary	6,195	-	88,437	1,004	1,004	1,004
0124 Classified-Temporary	16,438	24,897	30,474	30,474	30,474	30,474
013* Additional Salary	8,556	930	85,292	85,496	85,496	85,027
019* Allocated Salaries	(1,325,602)	(1,376,440)	(1,687,010)	(1,809,542)	(1,809,542)	(1,784,549)
Subtotal	3,096,442	3,171,599	3,599,283	3,727,642	3,727,642	3,731,015

**Associated Payroll Costs**

0210 Public Employee Retire	1,184,692	1,277,512	1,483,054	1,516,140	1,516,140	1,510,477
0220 Social Security Administration	328,019	341,167	392,763	409,605	409,605	407,986
0230 Other Payroll Costs	131,761	175,441	206,664	163,411	163,411	161,221
0240 Contractual Employee Benefits	904,310	937,503	1,085,420	1,125,677	1,125,677	1,160,405
029* Allocated Assoc. Payroll Costs	(780,937)	(844,547)	(1,078,346)	(1,056,759)	(1,056,759)	(1,029,020)
Subtotal	1,767,845	1,887,076	2,089,555	2,158,074	2,158,074	2,211,069

**Purchased Services**

0310 Instruction- Professional/Tech	12,862	-	10,000	10,000	10,000	10,000
0320 Property Services	(2,385)	(94,971)	(950,803)	(69,830)	(69,830)	(894,910)
0330 Student Transportation	-	381	-	-	-	-
0340 Travel	50,077	16,394	108,060	117,340	117,340	117,340
0350 Communication	96,518	90,119	80,930	79,930	79,930	79,980
0380 Non-Instructional Prof/Tech	98,826	290,030	192,680	279,530	279,530	279,530
0390 Other Services and Adj.	(70,400)	(14,100)	40,668	40,668	40,668	40,668
0391 CTA Service Adjustments	(574)	(26,248)	1,505	1,505	1,505	1,505
0392 Allocated Purchased Services	(11,398)	(3,650)	(7,140)	(7,140)	(7,140)	(7,140)
Subtotal	173,526	257,955	(524,100)	452,003	452,003	(373,027)

**Supplies and Materials**

0410 Supplies & Materials	94,860	31,861	155,336	154,736	154,736	154,986
0420 Textbooks	-	18	-	-	-	-
0430 Library Books	-	1,579	-	-	-	-
0440 Periodicals	-	100	-	-	-	-
0460 Non-Consumable	5,557	6,928	3,500	3,500	3,500	3,500
0470 Non-Capital Computer Software	92,141	144,105	132,064	156,307	156,307	156,307
0480 Non-Capital Comp Hardware	38,176	48,799	26,600	26,600	26,600	26,600
0492 Allocated Supplies & Materials	(17,010)	(20,744)	(35,568)	(35,568)	(35,568)	(35,568)
Subtotal	213,724	212,646	281,932	305,575	305,575	305,825

**Capital Outlay**

0540 Equipment	33,541	-	-	-	-	-
0590 Other Capital Outlay	-	-	3,917,296	-	-	-

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**6 Operating Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
Subtotal	33,541	-	3,917,296	-	-	-
<b>Other Objects</b>						
0610 Redemption of Principal	-	-	904,475	-	-	822,080
0640 Dues & Fees	87,676	89,363	115,715	134,875	134,875	134,875
Subtotal	87,676	89,363	1,020,190	134,875	134,875	956,955
<b>Total Expenditures</b>	<b>\$ 5,372,754</b>	<b>\$ 5,618,639</b>	<b>\$ 10,384,156</b>	<b>\$ 6,778,169</b>	<b>\$ 6,778,169</b>	<b>\$ 6,831,837</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget**  
**3 Debt Service Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1500 Earnings on Investments	\$ 32,959	\$ 12,368	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
1970 Services Provided Other Funds	3,131,958	3,432,227	3,532,192	3,716,174	3,716,174	3,716,174
Subtotal	3,164,917	3,444,595	3,542,192	3,726,174	3,726,174	3,726,174
<b>Total Revenues</b>	3,164,917	3,444,595	3,542,192	3,726,174	3,726,174	3,726,174
<b>Other Sources</b>						
5400 Beginning Fund Balance	7,413	(50,499)	9,326	-	-	-
<b>Total Other Sources</b>	7,413	(50,499)	9,326	-	-	-
<b>TOTAL RESOURCES</b>	<u>\$ 3,172,330</u>	<u>\$ 3,394,096</u>	<u>\$ 3,551,518</u>	<u>\$ 3,726,174</u>	<u>\$ 3,726,174</u>	<u>\$ 3,726,174</u>
<b>REQUIREMENTS</b>						
<b>Expenditures</b>						
<b>Other Uses</b>						
5100 Debt Service	\$ 3,222,829	\$ 3,384,770	\$ 3,551,518	\$ 3,726,174	\$ 3,726,174	\$ 3,726,174
Subtotal	3,222,829	3,384,770	3,551,518	3,726,174	3,726,174	3,726,174
Total Expenditures	3,222,829	3,384,770	3,551,518	3,726,174	3,726,174	3,726,174
<b>Total Appropriation</b>	3,222,829	3,384,770	3,551,518	3,726,174	3,726,174	3,726,174
<b>Ending Fund Balance</b>	(50,499)	9,326	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<u>\$ 3,172,330</u>	<u>\$ 3,394,096</u>	<u>\$ 3,551,518</u>	<u>\$ 3,726,174</u>	<u>\$ 3,726,174</u>	<u>\$ 3,726,174</u>
<b>EXPENDITURES BY OBJECT</b>						
<b>Other Objects</b>						
0610 Redemption of Principal	\$ 1,835,000	\$ 2,095,000	\$ 2,375,000	\$ 2,680,000	\$ 2,680,000	\$ 2,680,000
0621 Regular Interest	1,387,829	1,289,770	1,176,518	1,046,174	1,046,174	1,046,174
Subtotal	3,222,829	3,384,770	3,551,518	3,726,174	3,726,174	3,726,174
<b>Total Expenditures</b>	<u>\$ 3,222,829</u>	<u>\$ 3,384,770</u>	<u>\$ 3,551,518</u>	<u>\$ 3,726,174</u>	<u>\$ 3,726,174</u>	<u>\$ 3,726,174</u>

**Multnomah Education Service District  
2022 - 2023 Fiscal Year Annual Budget  
4 Facilities & Equipment Reserve Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1920 Private Contribution/Donations	\$ -	\$ -	\$ 12,200	\$ -	\$ -	\$ -
1990 Miscellaneous	305,303	-	-	25,000	25,000	25,000
Subtotal	305,303	-	12,200	25,000	25,000	25,000
<b>Total Revenues</b>	305,303	-	12,200	25,000	25,000	25,000
<b>Other Sources</b>						
5200 Interfund Transfers	404,200	944,920	420,850	422,600	422,600	422,600
5400 Beginning Fund Balance	1,343,226	1,159,440	2,022,410	1,740,000	1,740,000	1,755,200
<b>Total Other Sources</b>	1,747,426	2,104,360	2,443,260	2,162,600	2,162,600	2,177,800
<b>TOTAL RESOURCES</b>	<u>\$ 2,052,729</u>	<u>\$ 2,104,360</u>	<u>\$ 2,455,460</u>	<u>\$ 2,187,600</u>	<u>\$ 2,187,600</u>	<u>\$ 2,202,800</u>

**REQUIREMENTS**

**Expenditures**

<b>Support Services</b>						
<b>2500 Business Services Support</b>						
2540 Plant Operations & Maint.	\$ 204,520	\$ 75,699	\$ 370,550	\$ 359,000	\$ 359,000	\$ 411,000
<b>2600 Central Support</b>						
2660 Technology Services	688,769	6,251	339,910	606,700	606,700	606,700
Subtotal	893,289	81,950	710,460	965,700	965,700	1,017,700
<b>Facilities Acquisition and Constr.</b>						
4150 Building Acquisition Constr.	-	-	5,000	5,000	5,000	5,000
Subtotal	-	-	5,000	5,000	5,000	5,000
Total Expenditures	893,289	81,950	715,460	970,700	970,700	1,022,700
6000 Contingencies	-	-	1,240,000	531,900	531,900	535,100
<b>Total Appropriation</b>	893,289	81,950	1,955,460	1,502,600	1,502,600	1,557,800
<b>Ending Fund Balance</b>	1,159,440	2,022,410	500,000	685,000	685,000	645,000
<b>TOTAL REQUIREMENTS</b>	<u>\$ 2,052,729</u>	<u>\$ 2,104,360</u>	<u>\$ 2,455,460</u>	<u>\$ 2,187,600</u>	<u>\$ 2,187,600</u>	<u>\$ 2,202,800</u>

**EXPENDITURES BY OBJECT**

<b>Purchased Services</b>						
0320 Property Services	\$ 192,154	\$ 75,868	\$ 438,640	\$ 399,000	\$ 399,000	\$ 451,000
0340 Travel	831	-	-	-	-	-
0350 Communication	401,051	-	-	-	-	-
0380 Non-Instructional Prof/Tech	-	5,721	-	-	-	-
Subtotal	594,036	81,589	438,640	399,000	399,000	451,000
<b>Supplies and Materials</b>						
0410 Supplies & Materials	349	225	-	-	-	-
0460 Non-Consumable	14,524	-	40,000	40,000	40,000	40,000
0470 Non-Capital Computer Software	10,770	(770)	-	-	-	-
0480 Non-Capital Comp Hardware	56,120	906	136,820	431,700	431,700	431,700
Subtotal	81,763	361	176,820	471,700	471,700	471,700
<b>Capital Outlay</b>						
0550 Technology	216,943	-	100,000	100,000	100,000	100,000
Subtotal	216,943	-	100,000	100,000	100,000	100,000
<b>Other Objects</b>						
0640 Dues & Fees	547	-	-	-	-	-
Subtotal	547	-	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 893,289</u>	<u>\$ 81,950</u>	<u>\$ 715,460</u>	<u>\$ 970,700</u>	<u>\$ 970,700</u>	<u>\$ 1,022,700</u>

**Multnomah Education Service District  
2022 - 2023 Fiscal Year Annual Budget  
7 Risk Management & Reserve Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>RESOURCES</b>						
<b>Revenues</b>						
<b>Local Sources</b>						
1970 Services Provided Other Funds	\$ 876,692	\$ 966,387	\$ 989,980	\$ 1,087,438	\$ 1,087,438	\$ 1,087,438
1990 Miscellaneous	73,236	86,434	-	-	-	-
Subtotal	949,928	1,052,821	989,980	1,087,438	1,087,438	1,087,438
<b>Federal Sources</b>						
4300 Fed Restricted Revenue	-	10,182	-	-	-	-
Subtotal	-	10,182	-	-	-	-
<b>Total Revenues</b>	949,928	1,063,003	989,980	1,087,438	1,087,438	1,087,438
<b>Other Sources</b>						
5200 Interfund Transfers	-	-	90,000	90,000	90,000	90,000
5400 Beginning Fund Balance	923,532	1,051,627	1,263,675	1,300,000	1,300,000	1,370,000
<b>Total Other Sources</b>	923,532	1,051,627	1,353,675	1,390,000	1,390,000	1,460,000
<b>TOTAL RESOURCES</b>	<u>\$ 1,873,460</u>	<u>\$ 2,114,630</u>	<u>\$ 2,343,655</u>	<u>\$ 2,477,438</u>	<u>\$ 2,477,438</u>	<u>\$ 2,547,438</u>

**REQUIREMENTS**

**Expenditures**

<b>Support Services</b>						
<b>2300 General Administration</b>						
2310 Board of Education	\$ -	\$ -	\$ 75,000	\$ 255,000	\$ 255,000	\$ 255,000
<b>2500 Business Services Support</b>						
2570 Internal Services	821,832	850,956	876,334	1,022,137	1,022,137	1,022,137
<b>2600 Central Support</b>						
2640 Staff Services	-	-	10,697	10,314	10,314	10,314
Subtotal	821,832	850,956	962,031	1,287,451	1,287,451	1,287,451
Total Expenditures	821,832	850,956	962,031	1,287,451	1,287,451	1,287,451
5200 Fund Transfer	-	-	10,000	-	-	-
6000 Contingencies	-	-	796,624	704,987	704,987	774,987
<b>Total Appropriation</b>	821,832	850,956	1,768,655	1,992,438	1,992,438	2,062,438
<b>Ending Fund Balance</b>	1,051,628	1,263,674	575,000	485,000	485,000	485,000
<b>TOTAL REQUIREMENTS</b>	<u>\$ 1,873,460</u>	<u>\$ 2,114,630</u>	<u>\$ 2,343,655</u>	<u>\$ 2,477,438</u>	<u>\$ 2,477,438</u>	<u>\$ 2,547,438</u>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>						
0111 Licensed Salaries	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
0114 Managerial-Classified	106,938	107,416	111,097	114,996	114,996	114,996
0121 Licensed Substitutes	-	-	3,500	3,500	3,500	3,500
0122 Classified Substitutes	-	-	3,500	3,500	3,500	3,500
0124 Classified-Temporary	988	-	-	-	-	-
013* Additional Salary	-	-	2,203	1,984	1,984	1,984
Subtotal	107,926	117,416	120,300	123,980	123,980	123,980
<b>Associated Payroll Costs</b>						
0210 Public Employee Retire	34,878	37,610	35,655	35,816	35,816	35,816
0220 Social Security Administration	8,219	8,945	9,035	9,334	9,334	9,334
0230 Other Payroll Costs	2,801	3,799	4,150	3,335	3,335	3,335
0240 Contractual Employee Benefits	17,286	17,034	17,385	17,828	17,828	17,828
Subtotal	63,184	67,388	66,225	66,313	66,313	66,313
<b>Purchased Services</b>						
0320 Property Services	2,596	2,819	-	-	-	-
0340 Travel	1,888	28	2,000	2,000	2,000	2,000
0350 Communication	11,059	9,764	13,000	13,000	13,000	13,000
0380 Non-Instructional Prof/Tech	19,305	5,876	6,500	186,500	186,500	186,500

**Multnomah Education Service District  
2022 - 2023 Fiscal Year Annual Budget  
7 Risk Management & Reserve Fund**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
Subtotal	34,848	18,487	21,500	201,500	201,500	201,500
<b>Supplies and Materials</b>						
0410 Supplies & Materials	9,120	52,083	26,905	26,905	26,905	26,905
0420 Textbooks	-	1,397	-	-	-	-
0460 Non-Consumable	883	16,210	-	-	-	-
0470 Non-Capital Computer Software	2,196	(1,208)	-	-	-	-
0480 Non-Capital Comp Hardware	-	4,026	-	-	-	-
Subtotal	12,199	72,508	26,905	26,905	26,905	26,905
<b>Other Objects</b>						
0640 Dues & Fees	543	465	1,000	1,000	1,000	1,000
0650 Insurance & Judgements	603,132	574,692	726,101	867,753	867,753	867,753
Subtotal	603,675	575,157	727,101	868,753	868,753	868,753
<b>Total Expenditures</b>	<b>\$ 821,832</b>	<b>\$ 850,956</b>	<b>\$ 962,031</b>	<b>\$ 1,287,451</b>	<b>\$ 1,287,451</b>	<b>\$ 1,287,451</b>

## **Expenditures by Department**

This section includes two documents per department. The first provides a brief description of the department, its primary funding sources, and a description of any significant changes in services, funding and FTE in the proposed budget. The next document displays the expenditure perspectives by 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 Regional Equity Initiatives and Partnerships. Strategic Engagement is responsible for partnerships, government affairs, research, grants and communications. Regional 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:**

The 2022-2023 Proposed budget reflects an expansion of the agency's investments in Regional Equity Initiatives and Partnerships.

The biannual Board election fees paid to the counties have been increasing substantially over recent years. Beginning in 2021-2022 the agency is proposing to transfer an annual amount to the Risk Management Fund from Operations, thereby reducing variability in the budget.

The 2021-2022 budget reflects one-time stipends through the Elementary and Secondary School Emergency Relief (ESSER) Funds. These stipends were given to all active permanent agency staff in February 2022.

**Brief Description of FTE changes:**

The 2022-2023 Proposed budget reflects the addition of an administrative assistant for Regional Equity Initiatives and Partnerships. Changes occurring during the 2021-2022 year include shifting some FTE previously under Strategic Planning into other departments as well as the addition of a Communications Specialist position funded through ESSER.

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**100 Administration**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 137,805	\$ 125,111	\$ 108,145	\$ 115,423	\$ 115,423	\$ 115,423
<b>Contracted Services Fund</b>						
2000 Support Services	(58,390)	50,734	1,057,842	165,100	165,100	188,613
<b>Operating Fund</b>						
2000 Support Services	1,538,072	1,566,213	1,665,888	1,939,053	1,939,053	1,938,929
<b>Risk Management Reserve</b>						
2000 Support Services	17,106	72,522	75,000	255,000	255,000	255,000
<b>Total Expenditures</b>	<b>1,634,593</b>	<b>1,814,580</b>	<b>2,906,875</b>	<b>2,474,576</b>	<b>2,474,576</b>	<b>2,497,965</b>

<b>By Division</b>						
100 Board of Directors	139,242	317,109	255,740	476,450	476,450	476,450
110 Administration	932,411	932,043	916,944	949,417	949,417	949,417
111 Equity & Partnerships	183,843	214,135	254,103	451,882	451,882	451,882
500 Strategic Engagement	376,617	348,813	432,266	441,747	441,747	441,623
520 School Closure	2,480	2,480	2,480	2,480	2,480	2,480
903 ESSER Funding	-	-	1,045,342	152,600	152,600	176,113
<b>Total Expenditures</b>	<b>1,634,593</b>	<b>1,814,580</b>	<b>2,906,875</b>	<b>2,474,576</b>	<b>2,474,576</b>	<b>2,497,965</b>

<b>By Category</b>						
0100 Salaries	936,228	897,410	1,715,907	1,167,436	1,167,436	1,165,692
0200 Associated Payroll Costs	464,674	477,935	773,272	619,101	619,101	624,965
0300 Purchased Services	129,511	303,873	143,351	458,201	458,201	458,201
0400 Supplies and Materials	48,929	83,416	39,570	49,916	49,916	67,243
0600 Other Objects	55,251	51,946	234,775	179,922	179,922	181,864
<b>Total Expenditures</b>	<b>\$ 1,634,593</b>	<b>\$ 1,814,580</b>	<b>\$ 2,906,875</b>	<b>\$ 2,474,576</b>	<b>\$ 2,474,576</b>	<b>\$ 2,497,965</b>

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

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	1.00	1.00	1.00	1.00	1.00	1.00
<b>Contracted Services Fund</b>						
2000 Support Services	-	-	-	1.00	1.00	1.00
<b>Operating Fund</b>						
2000 Support Services	7.79	6.89	6.97	7.79	7.79	7.79
<b>Total Full-Time Equivalent</b>	<b>8.79</b>	<b>7.89</b>	<b>7.97</b>	<b>9.79</b>	<b>9.79</b>	<b>9.79</b>

<b>By Division</b>						
110 Administration	5.00	4.00	4.00	4.00	4.00	4.00
111 Equity & Partnerships	0.42	1.00	1.00	2.00	2.00	2.00
500 Strategic Engagement	3.37	2.89	2.97	2.79	2.79	2.79
903 ESSER Funding	-	-	-	1.00	1.00	1.00
<b>Total Full-Time Equivalent</b>	<b>8.79</b>	<b>7.89</b>	<b>7.97</b>	<b>9.79</b>	<b>9.79</b>	<b>9.79</b>

## Facilities

**Department Description:**

The Facilities Services department provides high quality project management, operations and maintenance of HVAC systems, building infrastructure repair, custodial and transportation services to all MESD-operated sites. In addition, the department provides mail distribution 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 six 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.

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:**

The 2021-22 budget reflects the addition of Elementary and Secondary School Emergency Relief (ESSER) Funds including HVAC upgrades at Arata and Burlingame Creek.

**Brief Description of FTE changes:**

During the 2021-22 budget year, a part-time position was increased to full-time in order to accommodate additional maintenance requests. The adopted budget reflects the reduction of one custodial position due to the smaller number of sites served for 2022-2023.

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**150 Facilities Services**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 36,124	\$ 43,201	\$ 29,655	\$ 33,619	\$ 33,619	\$ 33,619
<b>Contracted Services Fund</b>						
2000 Support Services	-	-	97,996	-	-	171,654
<b>Operating Fund</b>						
2000 Support Services	686,616	616,805	(102,734)	810,368	810,368	(14,065)
4000 Facilities Acquisition & Constr.	-	-	3,917,296	-	-	-
Subtotal	686,616	616,805	3,814,562	810,368	810,368	(14,065)
<b>Facilities &amp; Equipment Reserve</b>						
2000 Support Services	204,520	75,699	370,550	359,000	359,000	411,000
4000 Facilities Acquisition & Constr.	-	-	5,000	5,000	5,000	5,000
Subtotal	204,520	75,699	375,550	364,000	364,000	416,000
<b>Debt Service Fund</b>						
5100 Debt Service	-	-	904,475	-	-	822,080
Subtotal	-	-	904,475	-	-	822,080
<b>Total Expenditures</b>	<b>927,260</b>	<b>735,705</b>	<b>5,222,238</b>	<b>1,207,987</b>	<b>1,207,987</b>	<b>1,429,288</b>
<b>By Division</b>						
150 Facility Services	775,849	601,619	5,018,144	1,097,440	1,097,440	1,147,087
155 Transportation Services	107,234	90,443	83,098	87,547	87,547	87,547
510 Printing & Graphics	44,177	43,643	23,000	23,000	23,000	23,000
903 ESSER Funding	-	-	97,996	-	-	171,654
<b>Total Expenditures</b>	<b>927,260</b>	<b>735,705</b>	<b>5,222,238</b>	<b>1,207,987</b>	<b>1,207,987</b>	<b>1,429,288</b>
<b>By Category</b>						
0100 Salaries	385,764	401,966	469,181	502,186	502,186	503,097
0200 Associated Payroll Costs	240,467	257,914	299,703	302,491	302,491	302,227
0300 Purchased Services	181,069	35,641	(499,566)	315,210	315,210	(309,091)
0400 Supplies and Materials	79,214	32,090	113,358	78,100	78,100	86,802
0500 Capital Outlay	33,541	-	3,917,296	-	-	-
0600 Other Objects	7,205	8,094	922,266	10,000	10,000	846,253
<b>Total Expenditures</b>	<b>\$ 927,260</b>	<b>\$ 735,705</b>	<b>\$ 5,222,238</b>	<b>\$ 1,207,987</b>	<b>\$ 1,207,987</b>	<b>\$ 1,429,288</b>

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

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	0.47	0.47	0.47	0.50	0.50	0.50
<b>Operating Fund</b>						
2000 Support Services	14.00	14.00	14.00	14.50	14.50	13.50
<b>Total Full-Time Equivalent</b>	<b>14.47</b>	<b>14.47</b>	<b>14.47</b>	<b>15.00</b>	<b>15.00</b>	<b>14.00</b>
<b>By Division</b>						
150 Facility Services	13.50	13.50	13.50	14.00	14.00	13.00
155 Transportation Services	0.97	0.97	0.97	1.00	1.00	1.00
<b>Total Full-Time Equivalent</b>	<b>14.47</b>	<b>14.47</b>	<b>14.47</b>	<b>15.00</b>	<b>15.00</b>	<b>14.00</b>

## Business Services

**Department Description:**

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

Fiscal Services include preparing the annual budget, preparing and maintaining the resolution service plan, preparing requests for proposals and managing bid and procurement processes, audit services and 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:**

The adopted budget reflects the updated component district transit selections.

**Brief Description of FTE changes:**

As of the 2022-2023 Proposed Budget, partial funding from a vacant position has been allocated elsewhere within the agency. If available, additional funds will be used to better allow the department to meet the growing grant accounting support needs of the agency and provide additional support to small school districts.

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**200 Business Services**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 114,606	\$ 134,276	\$ 170,943	\$ 192,258	\$ 192,258	\$ 192,258
5000 Other Uses - Transits	13,989,719	12,868,000	11,529,200	8,129,200	8,129,200	5,692,000
Subtotal	14,104,325	13,002,276	11,700,143	8,321,458	8,321,458	5,884,258
<b>Contracted Services Fund</b>						
2000 Support Services	-	-	-	229,682	229,682	229,682
<b>Operating Fund</b>						
2000 Support Services	1,006,645	1,037,270	1,173,752	936,620	936,620	936,620
<b>Risk Management &amp; Reserve</b>						
2000 Support Services	804,726	778,434	876,334	1,022,137	1,022,137	1,022,137
<b>Total Expenditures</b>	<b>15,915,696</b>	<b>14,817,980</b>	<b>13,750,229</b>	<b>10,509,897</b>	<b>10,509,897</b>	<b>8,072,697</b>
<b>By Division</b>						
210 Business Services Admin	309,809	242,536	331,258	243,895	243,895	243,895
220 Fiscal Services	1,616,168	1,705,863	1,889,771	2,136,802	2,136,802	2,136,802
221 Fiscal Services-Transits	13,989,719	12,868,000	11,529,200	8,129,200	8,129,200	5,692,000
<b>Total Expenditures</b>	<b>15,915,696</b>	<b>14,816,399</b>	<b>13,750,229</b>	<b>10,509,897</b>	<b>10,509,897</b>	<b>8,072,697</b>
<b>By Category</b>						
0100 Salaries	752,830	825,840	922,259	938,681	938,681	938,681
0200 Associated Payroll Costs	414,596	483,693	531,939	524,253	524,253	524,253
0300 Purchased Services	113,669	18,449	45,700	54,980	54,980	54,980
0400 Supplies and Materials	18,580	18,702	43,325	43,325	43,325	43,325
0600 Other Objects	626,302	603,296	677,806	819,458	819,458	819,458
0721 Transits to Districts	13,989,719	12,868,000	11,529,200	8,129,200	8,129,200	5,692,000
<b>Total Expenditures</b>	<b>\$ 15,915,696</b>	<b>\$ 14,817,980</b>	<b>\$ 13,750,229</b>	<b>\$ 10,509,897</b>	<b>\$ 10,509,897</b>	<b>\$ 8,072,697</b>

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

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	-	1.00	1.00	1.00	1.00	1.00
<b>Contracted Services Fund</b>						
2000 Support Services	-	-	-	2.00	2.00	2.00
<b>Operating Fund</b>						
2000 Support Services	9.00	9.00	9.00	6.45	6.45	6.45
<b>Risk Management &amp; Reserve</b>						
2000 Support Services	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Full-Time Equivalent</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>10.45</b>	<b>10.45</b>	<b>10.45</b>
<b>By Division</b>						
210 Business Services Admin	1.00	3.00	2.00	1.00	1.00	1.00
220 Fiscal Services	9.00	8.00	9.00	9.45	9.45	9.45
<b>Total Full-Time Equivalent</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>10.45</b>	<b>10.45</b>	<b>10.45</b>

## Human Resources

**Department Description:**

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

**Primary Funding Sources:**

Operating Fund

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

No significant changes anticipated.

**Brief Description of significant funding changes:**

Pathways Programs are now reflected as part of the Human Resources department. The adopted budget reflects updates to the contractual professional development budgets.

**Brief Description of FTE changes:**

The 2022-2023 budget reflects the addition of a 1.0 FTE during the 2021-2022 budget year in acknowledgement of the increased staffing needs for the department.

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**400 Human Resources**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 26,400	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
<b>Contracted Services Fund</b>						
2000 Support Services	2,606	240,083	482,938	317,324	317,324	326,998
<b>Operating Fund</b>						
2000 Support Services	1,003,231	1,039,246	1,244,284	1,361,509	1,361,509	1,406,509
<b>Risk Management Reserve</b>						
2000 Support Services	-	-	10,697	10,314	10,314	10,314
<b>Total Expenditures</b>	<u>1,032,237</u>	<u>1,292,329</u>	<u>1,750,919</u>	<u>1,702,147</u>	<u>1,702,147</u>	<u>1,756,821</u>
<b>By Division</b>						
112 Pathways Programs	-	240,083	482,938	317,324	317,324	326,998
400 Human Resources	1,032,237	1,052,246	1,267,981	1,384,823	1,384,823	1,429,823
<b>Total Expenditures</b>	<u>1,032,237</u>	<u>1,292,329</u>	<u>1,750,919</u>	<u>1,702,147</u>	<u>1,702,147</u>	<u>1,756,821</u>
<b>By Category</b>						
0100 Salaries	595,237	604,266	721,930	821,187	821,187	821,187
0200 Associated Payroll Costs	413,621	421,390	485,894	556,362	556,362	601,362
0300 Purchased Services	11,105	232,928	482,788	272,832	272,832	282,506
0400 Supplies and Materials	9,891	24,023	40,297	41,062	41,062	41,062
0600 Other Objects	2,383	9,722	20,010	10,704	10,704	10,704
<b>Total Expenditures</b>	<u>\$ 1,032,237</u>	<u>\$ 1,292,329</u>	<u>\$ 1,750,919</u>	<u>\$ 1,702,147</u>	<u>\$ 1,702,147</u>	<u>\$ 1,756,821</u>

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

<b>By Fund and Activity</b>						
<b>Contracted Services Fund</b>						
2000 Support Services	-	-	1.00	1.00	1.00	1.00
<b>Operating Fund</b>						
2000 Support Services	8.75	8.75	8.50	9.50	9.50	9.50
<b>Total Full-Time Equivalent</b>	<u>8.75</u>	<u>8.75</u>	<u>9.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>
<b>By Division</b>						
112 Pathways Programs	-	-	1.00	1.00	1.00	1.00
400 Human Resources	8.75	8.75	8.50	9.50	9.50	9.50
<b>Total Full-Time Equivalent</b>	<u>8.75</u>	<u>8.75</u>	<u>9.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>

## Technology Services

### Department Description:

Multnomah ESD is a founding member of the Cascade Technology Alliance (CTA). This organization is created through the participation of the Multnomah ESD and Northwest Regional ESD technology departments. The technology staffs from these ESDs have combined to form a single organizational group that serves their 28 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:

A significant investment in network infrastructure is underway and expected to be completed in 2022-2023. The 2021-22 budget reflects the addition of Elementary and Secondary School Emergency Relief (ESSER) Funds for projects including conference room technology, networking upgrades and web applications.

### Brief Description of FTE changes:

Shifts occurring during the 2020-21 year include the addition of a District Systems and Security Engineer in response to increased cybersecurity risks.

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**600 Technology Services**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 3,581,093	\$ 4,249,953	\$ 4,726,895	\$ 4,768,455	\$ 4,768,455	\$ 4,709,578
<b>Contracted Services Fund</b>						
2000 Support Services	743,351	627,230	1,242,771	773,292	773,292	1,180,033
<b>Operating Fund</b>						
2000 Support Services	854,399	979,176	1,178,700	1,248,029	1,248,029	1,248,029
<b>Facilities &amp; Equipment Reserve</b>						
2000 Support Services	688,769	6,251	339,910	606,700	606,700	606,700
<b>Total Expenditures</b>	<b>5,867,612</b>	<b>5,862,610</b>	<b>7,488,276</b>	<b>7,396,476</b>	<b>7,396,476</b>	<b>7,744,340</b>
<b>By Division</b>						
610 Student Applications	1,912,918	1,425,628	1,508,510	1,399,826	1,399,826	1,328,792
620 Business Applications	283,922	336,250	393,415	504,825	504,825	509,531
630 Infrastructure Services	2,106,141	2,626,785	3,522,292	3,729,603	3,729,603	3,734,684
640 Internal Agency Support	680,202	741,085	915,070	844,899	844,899	844,899
650 Application Development	353,738	328,959	323,770	403,552	403,552	403,521
660 Substitute Registration	94,212	104,332	104,031	104,031	104,031	106,401
670 Meeting Room Technology	46,866	1,300	40,000	40,000	40,000	40,000
695 Support Services	389,613	298,271	316,433	331,590	331,590	331,590
903 ESSER Funding	-	-	364,755	38,150	38,150	444,922
<b>Total Expenditures</b>	<b>5,867,612</b>	<b>5,862,610</b>	<b>7,488,276</b>	<b>7,396,476</b>	<b>7,396,476</b>	<b>7,744,340</b>
<b>By Category</b>						
0100 Salaries	2,197,621	2,313,611	2,627,973	2,741,484	2,741,484	2,741,484
0200 Associated Payroll Costs	1,227,639	1,287,014	1,458,607	1,514,373	1,514,373	1,514,373
0300 Purchased Services	1,892,753	1,672,347	2,570,452	2,324,354	2,324,354	2,300,477
0400 Supplies and Materials	295,471	420,592	656,090	660,298	660,298	998,483
0500 Capital Outlay	216,943	136,889	113,402	113,402	113,402	113,402
0600 Other Objects	37,185	32,157	61,752	42,565	42,565	76,121
<b>Total Expenditures</b>	<b>\$ 5,867,612</b>	<b>\$ 5,862,610</b>	<b>\$ 7,488,276</b>	<b>\$ 7,396,476</b>	<b>\$ 7,396,476</b>	<b>\$ 7,744,340</b>

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

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	17.22	17.08	17.33	17.33	17.33	17.33
<b>Contracted Services Fund</b>						
2000 Support Services	6.13	5.73	4.58	4.53	4.53	4.53
<b>Operating Fund</b>						
2000 Support Services	7.43	7.39	7.04	7.84	7.84	7.84
<b>Total Full-Time Equivalent</b>	<b>30.78</b>	<b>30.20</b>	<b>28.95</b>	<b>29.70</b>	<b>29.70</b>	<b>29.70</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**600 Technology Services**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
<b>By Division</b>							
610	Student Applications	14.14	13.00	13.00	12.00	12.00	12.00
620	Business Applications	1.52	1.38	1.38	2.33	2.33	2.33
630	Infrastructure Services	3.08	4.08	4.33	5.33	5.33	5.33
640	Internal Agency Support	5.91	6.01	5.66	5.51	5.51	5.51
650	Application Development	2.48	2.30	2.25	2.20	2.20	2.20
695	Support Services	3.65	3.43	2.33	2.33	2.33	2.33
	<b>Total Full-Time Equivalent</b>	<b>30.78</b>	<b>30.20</b>	<b>28.95</b>	<b>29.70</b>	<b>29.70</b>	<b>29.70</b>

## Student Services - Special Education Services

**Department Description:**

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

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

**Primary Funding Sources:**

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

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

No significant additional expansion is anticipated for 2022-2023.

**Brief Description of significant funding changes:**

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

**Brief Description of FTE changes:**

The staffing in the adopted 2022-2023 budget reflects receipt of component district selections in spring 2022.

Shifts occurring during the 2021-2022 year include the addition of Elementary and Secondary School Emergency Relief (ESSER) Funds for four roving substitute teacher positions to better ensure classrooms remain open amidst current challenges finding sufficient substitute teachers.

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**700 Special Education Services**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
1000 Instruction	\$ 5,373,971	\$ 7,676,574	\$ 6,379,260	\$ 8,565,782	\$ 8,565,782	\$ 8,426,963
2000 Support Services	4,357,105	3,580,308	4,711,421	4,597,580	4,597,580	5,421,025
3000 Enterprise & Community Svcs.	14	-	72,178	-	-	86,889
Subtotal	9,731,090	11,256,882	11,162,859	13,163,362	13,163,362	13,934,877
<b>Contracted Services Fund</b>						
1000 Instruction	9,190,702	6,214,848	7,028,590	8,580,159	8,580,159	8,602,213
2000 Support Services	3,052,696	3,951,422	3,694,480	4,653,654	4,653,654	3,497,832
3000 Enterprise & Community Svcs.	125,029	9,348	85,075	180,060	180,060	61,208
Subtotal	12,368,427	10,175,618	10,808,145	13,413,873	13,413,873	12,161,253
<b>Operating Fund</b>						
2000 Support Services	214,204	221,557	241,381	245,923	245,923	245,923
<b>Total Expenditures</b>	<b>22,313,721</b>	<b>21,654,057</b>	<b>22,212,385</b>	<b>26,823,158</b>	<b>26,823,158</b>	<b>26,342,053</b>
<b>By Division</b>						
710 EI/ECSE	70	-	25,033	23,674	23,674	-
750 Functional Living Skills	9,621,725	9,107,172	8,750,306	10,080,985	10,080,985	9,622,105
755 Helensview SPED	748,083	835,435	857,490	1,250,512	1,250,512	1,299,740
780 Related Services	2,762,094	2,625,238	3,462,966	3,093,881	3,093,881	3,878,690
903 ESSER Funding	-	-	98,102	436,000	436,000	436,001
960 The Creeks	9,181,749	9,086,212	9,018,488	11,938,106	11,938,106	11,105,517
<b>Total Expenditures</b>	<b>22,313,721</b>	<b>21,654,057</b>	<b>22,212,385</b>	<b>26,823,158</b>	<b>26,823,158</b>	<b>26,342,053</b>
<b>By Category</b>						
0100 Salaries	12,279,700	11,776,013	11,904,230	14,451,408	14,451,408	14,164,705
0200 Associated Payroll Costs	7,704,426	7,850,307	7,369,898	9,684,003	9,684,003	9,469,923
0300 Purchased Services	1,850,300	1,606,912	2,375,666	2,227,743	2,227,743	1,985,782
0400 Supplies and Materials	439,065	388,863	513,279	386,826	386,826	664,359
0600 Other Objects	40,230	31,962	49,312	73,178	73,178	57,284
<b>Total Expenditures</b>	<b>\$ 22,313,721</b>	<b>\$ 21,654,057</b>	<b>\$ 22,212,385</b>	<b>\$ 26,823,158</b>	<b>\$ 26,823,158</b>	<b>\$ 26,342,053</b>
<b>FULL-TIME EQUIVALENT (FTE) PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
1000 Instruction	101.02	113.65	113.30	120.59	120.59	113.27
2000 Support Services	30.08	35.29	34.38	33.84	33.84	33.22
Subtotal	131.10	148.94	147.68	154.43	154.43	146.49
<b>Contracted Services Fund</b>						
1000 Instruction	118.84	128.21	104.46	116.52	116.52	114.73
2000 Support Services	26.12	35.00	28.45	24.96	24.96	27.61
Subtotal	144.96	163.21	132.91	141.48	141.48	142.34
<b>Operating Fund</b>						
2000 Support Services	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Full-Time Equivalent</b>	<b>277.06</b>	<b>313.15</b>	<b>281.59</b>	<b>296.91</b>	<b>296.91</b>	<b>289.83</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**700 Special Education Services**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
<b>By Division</b>							
750	Functional Living Skills	124.03	132.16	118.18	112.34	112.34	105.41
755	Helensview SPED	5.74	10.44	10.16	11.36	11.36	11.46
780	Related Services	33.10	42.08	18.87	33.71	33.71	45.55
903	ESSER Funding	-	-	-	4.00	4.00	4.00
960	The Creeks	114.19	128.47	134.38	135.50	135.50	123.41
<b>Total Full-Time Equivalent</b>		<b>277.06</b>	<b>313.15</b>	<b>281.59</b>	<b>296.91</b>	<b>296.91</b>	<b>289.83</b>

## Student Services - School Health Services

**Department Description:**

The School Health Services (SHS) Department provides and coordinates specialized health services that support the educational experience for students enrolled in our component districts as well as contracted services for non-component districts. Staff includes nurses, school health assistants, support staff, an audiologist and immunization support specialists. SHS 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. SHS works to ensure that the intersection of health and education is supported for 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 School Health Services (SHS) Department comprises many programs, including population-based nursing services, contracted nursing services, complex needs nursing including 1:1 nursing for students with complex health needs, nurse consultation, immunization tracking and monitoring, communicable disease surveillance, health education and training.

**Primary Funding Sources:**

Resolution Funds, Local District Contracts

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

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

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

The staffing in the adopted 2022-2023 budget reflects receipt of component district selections in spring 2022.

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**800 School Health Services**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	\$ 9,039,812	\$ 9,291,208	\$ 10,801,607	\$ 12,030,112	\$ 12,030,112	\$ 11,622,429
<b>Contracted Services Fund</b>						
2000 Support Services	2,286,975	2,537,050	4,815,055	5,165,326	5,165,326	5,591,067
3000 Enterprise & Community Svcs.	191	-	-	-	-	-
Subtotal	2,287,166	2,537,050	4,815,055	5,165,326	5,165,326	5,591,067
<b>Operating Fund</b>						
2000 Support Services	3,403	1,439	-	865	865	-
<b>Total Expenditures</b>	<b>11,330,381</b>	<b>11,829,697</b>	<b>15,616,662</b>	<b>17,196,303</b>	<b>17,196,303</b>	<b>17,213,496</b>
<b>By Division</b>						
810 Health Services	11,330,381	11,829,697	15,615,834	17,021,903	17,021,903	17,180,534
903 ESSER Funding	-	-	828	174,400	174,400	32,962
<b>Total Expenditures</b>	<b>11,330,381</b>	<b>11,829,697</b>	<b>15,616,662</b>	<b>17,196,303</b>	<b>17,196,303</b>	<b>17,213,496</b>
<b>By Category</b>						
0100 Salaries	6,775,087	7,094,687	8,621,870	10,007,828	10,007,828	10,189,013
0200 Associated Payroll Costs	4,101,162	4,425,963	5,753,021	6,362,902	6,362,902	6,535,709
0300 Purchased Services	219,342	114,916	959,213	581,754	581,754	197,774
0400 Supplies and Materials	223,312	193,687	281,490	228,419	228,419	287,278
0500 Capital Outlay	10,940	-	-	-	-	-
0600 Other Objects	538	444	1,068	15,400	15,400	3,722
<b>Total Expenditures</b>	<b>\$ 11,330,381</b>	<b>\$ 11,829,697</b>	<b>\$ 15,616,662</b>	<b>\$ 17,196,303</b>	<b>\$ 17,196,303</b>	<b>\$ 17,213,496</b>

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

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
2000 Support Services	104.91	115.83	114.69	117.45	117.45	112.77
<b>Contracted Services Fund</b>						
2000 Support Services	19.09	21.13	33.98	41.12	41.12	46.15
<b>Operating Fund</b>						
2000 Support Services	12.16	15.26	15.63	15.62	15.62	15.82
<b>Total Full-Time Equivalent</b>	<b>136.16</b>	<b>152.22</b>	<b>164.30</b>	<b>174.19</b>	<b>174.19</b>	<b>174.74</b>
<b>By Division</b>						
810 Health Services	136.16	152.22	162.30	173.19	173.19	174.74
903 ESSER Funding	-	-	2.00	1.00	1.00	-
<b>Total Full-Time Equivalent</b>	<b>136.16</b>	<b>152.22</b>	<b>164.30</b>	<b>174.19</b>	<b>174.19</b>	<b>174.74</b>

## Instructional Services

### Department Description:

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

Services and programs provided include comprehensive educational support, social/wrap around services, regional convening, transition support, career training, college assistance, environmental education, and specialized education services within one or more of the following programs and/or schools that directly serve students: Incarcerated Programs, Helensview/Alternative Education, 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, school safety, school climate 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 are still pending and/or estimated and will be adjusted prior to adoption. We continually seek additional contract and grant opportunities to serve the needs of children and families. The 2021-22 and 2022-2023 budgets reflects the addition of Elementary and Secondary School Emergency Relief (ESSER) Funds to help launch efforts such as a regional reengagement hub to help reconnect students to their appropriate districts, a recovery high school, and a summer leadership program at Outdoor School.

### Brief Description of FTE changes:

FTE changes are a result of changes in service requests, contracts and grants. In particular, the last few years reflect the building out of services funded through Student Success Act Technical Assistance.

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**900 Instructional Services**

	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Revised Budget 2021-22</b>	<b>Proposed Budget 2022-23</b>	<b>Approved Budget 2022-23</b>	<b>Adopted Budget 2022-23</b>
<b>EXPENDITURE PERSPECTIVES</b>						
<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
1000 Instruction	\$ 1,488,002	\$ 2,152,286	\$ 2,517,287	\$ 2,017,430	\$ 2,017,430	\$ 2,260,219
2000 Support Services	2,522,505	2,395,214	2,634,642	1,722,190	1,722,190	1,758,710
3000 Enterprise & Community Svcs.	296,378	71,482	409,000	52,000	52,000	52,000
Subtotal	4,306,885	4,618,982	5,560,929	3,791,620	3,791,620	4,070,929
<b>Contracted Services Fund</b>						
1000 Instruction	6,541,476	6,648,309	8,843,778	9,881,803	9,881,803	9,943,577
2000 Support Services	3,068,519	6,671,398	7,274,604	10,330,909	10,330,909	10,742,723
3000 Enterprise & Community Svcs.	233,787	46,000	343,300	1,367,560	1,367,560	1,367,560
Subtotal	9,843,782	13,365,707	16,461,682	21,580,272	21,580,272	22,053,860
<b>Operating Fund</b>						
2000 Support Services	66,152	156,933	161,114	235,802	235,802	247,812
<b>Total Expenditures</b>	<b>14,216,819</b>	<b>18,141,622</b>	<b>22,183,725</b>	<b>25,607,694</b>	<b>25,607,694</b>	<b>26,372,601</b>
<b>By Division</b>						
900 Instructional Services	118,203	227,111	157,004	124,119	124,119	359,606
901 Student Success Act	333,897	2,497,831	2,645,956	3,626,593	3,626,593	3,659,050
902 CTE & STEAM	-	1,021,874	1,559,958	1,518,626	1,518,626	1,462,294
903 ESSER Funding	-	175,604	177,519	856,438	856,438	1,552,456
910 Curriculum & Instruction	798,279	709,000	679,338	797,691	797,691	797,691
920 Outdoor School	3,057,355	2,761,030	4,837,118	5,518,394	5,518,394	5,516,986
940 LTCT and Hospital	3,242,451	3,338,306	3,279,038	3,467,492	3,467,492	3,258,218
950 Helensview	2,225,785	2,485,593	3,085,534	3,436,145	3,436,145	3,306,598
970 Youth Correction Education	3,450,087	3,912,298	4,572,050	5,046,007	5,046,007	5,215,264
980 Alternative Pathways	268,970	306,692	326,051	302,491	302,491	302,491
990 Migrant Education	721,792	706,283	864,159	913,698	913,698	941,947
<b>Total Expenditures</b>	<b>14,216,819</b>	<b>18,141,622</b>	<b>22,183,725</b>	<b>25,607,694</b>	<b>25,607,694</b>	<b>26,372,601</b>
<b>By Category</b>						
0100 Salaries	7,370,768	8,161,984	9,670,798	10,943,432	10,943,432	11,063,883
0200 Associated Payroll Costs	4,130,867	4,566,155	5,169,114	5,970,671	5,970,671	6,048,205
0300 Purchased Services	1,519,626	1,562,866	3,829,894	4,925,621	4,925,621	5,476,277
0400 Supplies and Materials	568,831	2,965,676	2,365,205	2,582,342	2,582,342	2,563,500
0500 Capital Outlay	-	-	186,972	178,009	178,009	178,009
0600 Other Objects	626,727	884,941	961,742	1,007,619	1,007,619	1,042,727
<b>Total Expenditures</b>	<b>\$ 14,216,819</b>	<b>\$ 18,141,622</b>	<b>\$ 22,183,725</b>	<b>\$ 25,607,694</b>	<b>\$ 25,607,694</b>	<b>\$ 26,372,601</b>

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

<b>By Fund and Activity</b>						
<b>Resolution Services Fund</b>						
1000 Instruction	14.85	15.57	16.02	19.72	19.72	20.91
2000 Support Services	18.50	17.38	18.50	10.41	10.41	10.28
Subtotal	33.35	32.95	34.52	30.13	30.13	31.19
<b>Contracted Services Fund</b>						
1000 Instruction	51.10	53.25	51.79	54.11	54.11	54.58
2000 Support Services	24.31	30.79	35.78	48.43	48.43	49.36
Subtotal	75.41	84.04	87.57	102.54	102.54	103.94
<b>Operating Fund</b>						
2000 Support Services	0.63	1.13	1.15	1.59	1.59	1.67
<b>Total Full-Time Equivalent</b>	<b>109.39</b>	<b>118.12</b>	<b>123.24</b>	<b>134.26</b>	<b>134.26</b>	<b>136.80</b>

**Multnomah Education Service District**  
**2022 - 2023 Fiscal Year Annual Budget by Department**  
**900 Instructional Services**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
				<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2022-23</b>
<b>By Division</b>							
900	Instructional Services	1.28	1.18	1.20	1.17	1.17	2.39
901	Student Success Act	-	2.68	7.45	13.85	13.85	14.85
902	CTE & STEAM	-	2.00	2.00	2.00	2.00	2.00
903	ESSER Funding	-	-	-	-	-	0.99
910	Curriculum & Instruction	6.29	6.21	4.57	5.05	5.05	5.05
920	Outdoor School	12.78	13.31	13.39	13.46	13.46	13.46
940	LTCT and Hospital	28.87	29.60	28.80	28.11	28.11	25.16
950	Helensview	22.41	22.41	23.11	25.34	25.34	26.18
970	Youth Correction Education	28.89	31.09	33.24	35.58	35.58	37.02
980	Alternative Pathways	2.50	2.50	2.50	2.50	2.50	2.50
990	Migrant Education	6.37	7.14	6.98	7.20	7.20	7.20
<b>Total Full-Time Equivalent</b>		<b>109.39</b>	<b>118.12</b>	<b>123.24</b>	<b>134.26</b>	<b>134.26</b>	<b>136.80</b>

## **Debt Service and Capital Expenditures**

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

**Multnomah Education Service District****Debt Service Schedule**

**PERS UAL Bonding**  
**OSBA Limited Tax Pension Obligations, Series 2004**

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

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## **Facilities and Equipment Reserve Plan**

### **Summary of Significant Changes from 2021-22**

#### **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:**

2021-22 work included HVAC repairs, an HVAC retrofit, and the beginning of space planning and modification work to better meet both current program needs as well as updated conference room space needs.

Continuing space modification work is planned for 2022-23 as is the replacement of a maintenance vehicle. Our current estimate is for roof replacement in 2023-2024.

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

2021-22 work at Arata Creek included asphalt work, concrete sealing and exterior painting. Our current estimate is for roof replacement in 2023-2024.

2021-22 work at Burlingame Creek included HVAC repair and extensive sewer line repairs. Burlingame Creek is scheduled for a roof replacement in 2022-2023.

##### **Knott Creek Building:**

No significant changes are planned at Knott Creek for 2022-23.

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

2020-2021 work included fire inspection repairs at Helensview.

No significant changes are planned for either Wheatley or Helensview for 2022-23.

## **Facilities and Equipment Reserve Plan**

### **Summary of Significant Changes from 2021-22**

#### **Technology Services**

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

Replacement of hardware, operating system software updates and Synergy Student Information System software enhancements continue in 2022-23.

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

2021-22 work included updates to the Power School BusinessPLUS software.

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

The large fiber project continued implementation in 2021-2022. As some hardware is still backordered until summer 2022, work is now projected to continue into the 2022-2023 fiscal year.

##### **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 2022-23.

**Multnomah Education Service District**  
**FY2023 Facilities & Equipment Reserve Plan**  
**Fund 4**  
**Facilities Services Plan**

	Estimated FY2022	Adopted FY2023	Projected			
			FY2024	FY2025	FY2026	FY2027
<b>Ainsworth (1989)</b>						
Repairs & Maintenance (non-routine)	47,150	26,700	27,500	28,300	29,100	30,000
HVAC Retrofit and Software Projects	21,700					
HVAC Repairs	14,000					
Replace Maintenance Vehicle		30,000				
Roof Replacement (25yr)		=>	440,000			
Space Planning & Modifications	80,000	100,000				
Contingency		157,316				
Subtotal	162,850	314,016	467,500	28,300	29,100	30,000
<b>Arata Creek (1999)</b>						
Repairs & Maintenance (non-routine)	28,700	31,300	32,200	33,200	34,200	35,200
Asphalt Work, Concrete Sealing	7,000					
Painting - Exterior; Re-Insulate Water Line	10,000					
Roof Replacement (20yr)		=>	35,000			
Safety Upgrades	4,000					
Subtotal	49,700	31,300	67,200	33,200	34,200	35,200
<b>Burlingame Creek "Alpha" (1998)</b>						
Repairs & Maintenance (non-routine)	10,500	17,500	18,000	18,000	19,100	19,700
HVAC Repairs	4,000					
Roof Repair/Replacement (20yr)		140,000				
Sewer Line Repair	17,000					
Subtotal	31,500	157,500	18,000	18,000	19,100	19,700
<b>Four Creeks</b>						
Repairs & Maintenance (non-routine)	3,200	-	-	-	-	-
Security Upgrades						
Subtotal	3,200	-	-	-	-	-
<b>Helensview</b>						
Repairs & Maintenance (non-routine)	41,000	19,100	19,700	20,300	20,900	21,500
Subtotal	41,000	19,100	19,700	20,300	20,900	21,500
<b>Knott</b>						
Repairs & Maintenance (non-routine)	30,200	31,400	32,400	33,400	34,400	35,400
Subtotal	30,200	31,400	32,400	33,400	34,400	35,400
<b>Wheatley</b>						
Repairs & Maintenance (non-routine)	41,900	20,000	20,600	21,200	21,800	22,500
Subtotal	41,900	20,000	20,600	21,200	21,800	22,500
Total Expenditures	360,350	416,000	625,400	154,400	159,500	164,300
<b>Funding Sources</b>						
Beginning Fund Balance	705,372	623,072	474,672	120,472	240,472	359,672
Contribution from Oregon Energy Trust	12,200	-	-	-	-	-
Transfer from Operating Fund	265,850	267,600	271,200	274,400	278,700	282,600
Total Funding Sources	983,422	890,672	745,872	394,872	519,172	642,272
<b>150-FACILITIES BALANCE</b>	<b>623,072</b>	<b>317,356</b>	<b>120,472</b>	<b>240,472</b>	<b>359,672</b>	<b>477,972</b>

**Multnomah Education Service District**  
**FY2023 Facilities & Equipment Reserve Plan**  
**Fund 4**  
**Technology Equipment Reserve Plan**

	Estimated FY2022	Adopted FY2023	Projected			
			FY2024	FY2025	FY2026	FY2027
<b>Student Information Systems</b>						
Computer Hardware: Servers & Routers	100,000	100,000	100,000	100,000	100,000	100,000
Software Updates & New Application Modules	25,000	25,000	25,000	25,000	25,000	25,000
Contingency		325,000				
Funding Sources						
Beginning Fund Balance	593,170	568,170	543,170	518,170	493,170	468,170
Transfer from Resolution Fund	100,000	100,000	100,000	100,000	100,000	100,000
E-Rate Revenue						
Total Funding Sources	693,170	668,170	643,170	618,170	593,170	568,170
Ending Fund Balance	568,170	218,170	518,170	493,170	468,170	443,170
<b>Business Systems Support</b>						
Software: Application Updates & Pilots	38,090	10,000	25,000			25,000
Contingency		15,000				
Funding Sources						
Beginning Fund Balance	57,725	29,635	29,635	14,635	24,635	34,635
Transfer from Operating Fund	10,000	10,000	10,000	10,000	10,000	10,000
Total Funding Sources	67,725	39,635	39,635	24,635	34,635	44,635
Ending Fund Balance	29,635	14,635	14,635	24,635	34,635	19,635
<b>Network Services</b>						
Network Hardware Replacement	136,820	431,700	90,000			90,000
Funding Sources						
Beginning Fund Balance	531,559	439,739	53,039	8,039	53,039	98,039
Transfer from Resolution Fund	45,000	45,000	45,000	45,000	45,000	45,000
E-Rate Revenue						
Total Funding Sources	576,559	484,739	98,039	53,039	98,039	143,039
Ending Fund Balance	439,739	53,039	8,039	53,039	98,039	53,039
<b>Agency Support</b>						
Agency Equipment	40,000	40,000	40,000	40,000	40,000	40,000
Contingency		37,784				
Funding Sources						
Beginning Fund Balance	134,584	94,584	79,584	64,584	49,584	34,584
E-Rate Revenue	-	25,000	25,000	25,000	25,000	25,000
Total Funding Sources	134,584	119,584	104,584	89,584	74,584	59,584
Ending Fund Balance	94,584	41,800	64,584	49,584	34,584	19,584
<b>600-TECHNOLOGY BALANCE</b>	<b>1,132,128</b>	<b>327,644</b>	<b>605,428</b>	<b>620,428</b>	<b>635,428</b>	<b>535,428</b>

**Fund 4: Facilities and Equipment Reserve Summary**

Beginning Fund Balance	2,022,410	1,755,200	1,180,100	725,900	860,900	995,100
Total Transfers In	420,850	422,600	426,200	429,400	433,700	437,600
Total Other Revenues	12,200	25,000	25,000	25,000	25,000	25,000
Total Expenditures	700,260	1,022,700	905,400	319,400	324,500	444,300
Total Contingency	-	535,100	-	-	-	-
<b>Fund 4 Ending Fund Balance</b>	<b>1,755,200</b>	<b>645,000</b>	<b>725,900</b>	<b>860,900</b>	<b>995,100</b>	<b>1,013,400</b>

## Appendix

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

## Public Notices

Budget Committee Meeting, Online: [www.multnomahesd.org](http://www.multnomahesd.org), March 31, 2022

### **NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS**

A public meeting of the MESD Budget Committee of the Multnomah Education Service District, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held on Tuesday, April 12, 2022 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/88479978256?pwd=TGV4ZmtkL3Q0UjFQZm1UK0N0OGFaUT09>

Meeting ID: 884 7997 8256

Passcode: 084352

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 8 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 11, 2022 will be read during the public comment section of the meeting on April 12<sup>th</sup>. Schedule Zoom comment up through 5:00 pm April 11, 2022 by providing your name, phone number, and address to the agency via phone message at 503-257-1504 or email to [hseverns@mesd.k12.or.us](mailto:hseverns@mesd.k12.or.us). All comments are subject to a three minute limit per community member.

Additional MESD Budget Committee meetings, *if needed*, are scheduled to be held on Wednesday, April 20, 2022, and Tuesday, April 26, 2022 at 6:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public.

Dr. Paul Coakley

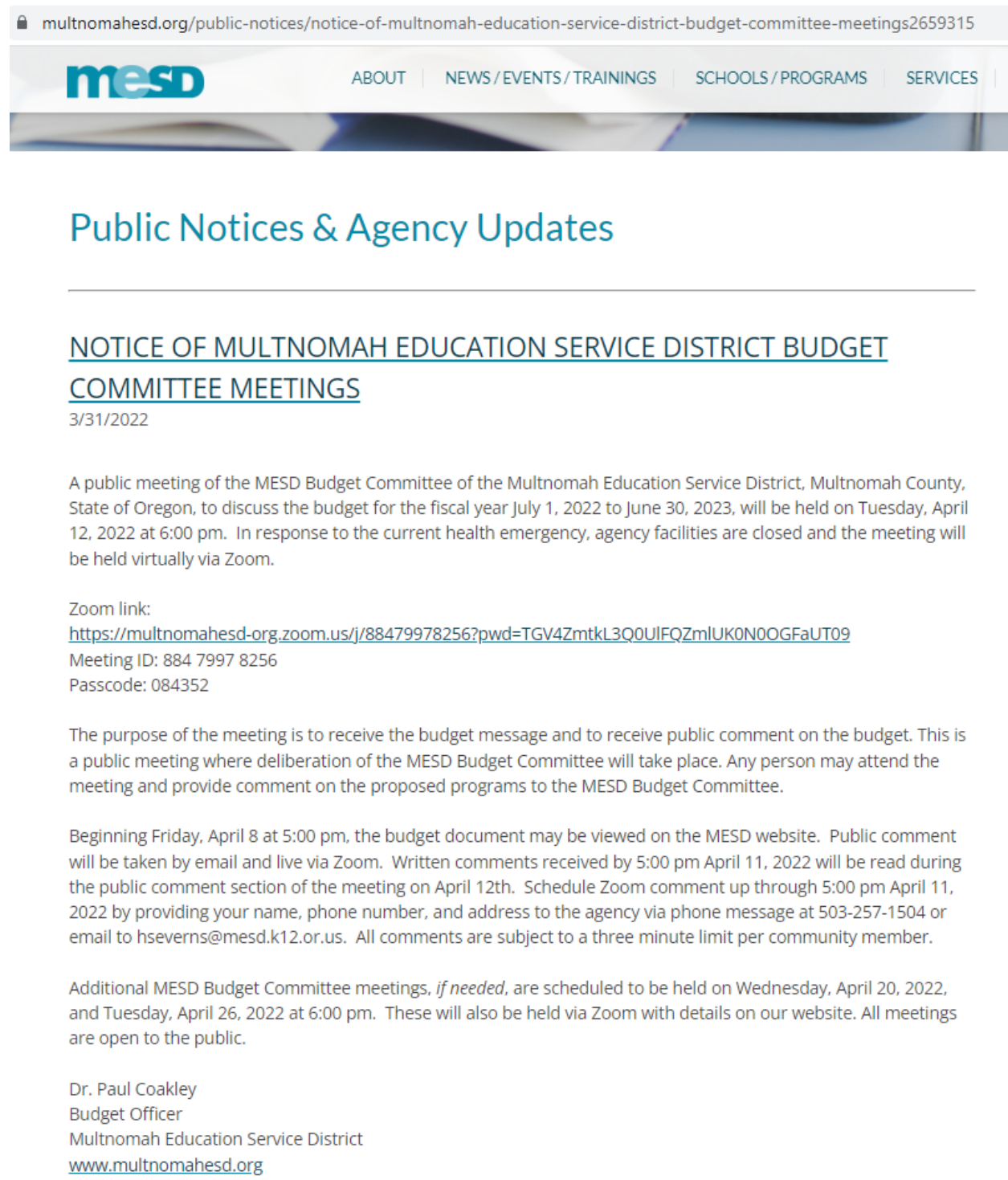
Budget Officer

Multnomah Education Service District

[www.multnomahesd.org](http://www.multnomahesd.org)

## Public Notices

Website screen shot: [www.multnomahesd.org](http://www.multnomahesd.org), March 31, 2022



The screenshot shows the website [multnomahesd.org/public-notice-of-multnomah-education-service-district-budget-committee-meetings2659315](http://multnomahesd.org/public-notice-of-multnomah-education-service-district-budget-committee-meetings2659315). The header includes the MESD logo and navigation links: ABOUT, NEWS / EVENTS / TRAININGS, SCHOOLS / PROGRAMS, and SERVICES. The main heading is "Public Notices & Agency Updates". Below this is the title "NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS" dated 3/31/2022. The text states that a public meeting of the MESD Budget Committee will be held on Tuesday, April 12, 2022, at 6:00 pm, virtually via Zoom. A Zoom link is provided: <https://multnomahesd-org.zoom.us/j/88479978256?pwd=TGV4ZmtkL3Q0UjFQZmlUK0N0OGFaUT09>. The meeting ID is 884 7997 8256 and the passcode is 084352. 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 8 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 11, 2022 will be read during the public comment section of the meeting on April 12th. Schedule Zoom comment up through 5:00 pm April 11, 2022 by providing your name, phone number, and address to the agency via phone message at 503-257-1504 or email to [hseverns@mesd.k12.or.us](mailto:hseverns@mesd.k12.or.us). All comments are subject to a three minute limit per community member. Additional MESD Budget Committee meetings, *if needed*, are scheduled to be held on Wednesday, April 20, 2022, and Tuesday, April 26, 2022 at 6:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public. Dr. Paul Coakley, Budget Officer, Multnomah Education Service District, [www.multnomahesd.org](http://www.multnomahesd.org).

## Public Notices

Budget Committee Meeting, Newspaper Notice: The Oregonian, April 1, 2022



**The Oregonian**  
LEGAL AFFIDAVIT

AD#: 0010280745

State of Oregon,) ss  
County of Multnomah)

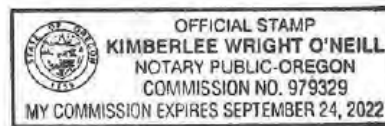
Kate O'Neill being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was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

**The Oregonian 04/01/2022**

*Kate O'Neill*

Principal Clerk of the Publisher

Sworn to and subscribed before me this 4th day of April 2022



*Kimberlee Wright O'Neill*  
Notary Public

**NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS**

A public meeting of the MESD Budget Committee of the Multnomah Education Service District, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held on Tuesday, April 12, 2022 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/88479978256?pwd=TVV4ZmtkL3Q0UjFQZmIUK0N0OGFaUT09>  
Meeting ID: 884 7997 8256 • Passcode: 084352

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 8 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 11, 2022 will be read during the public comment section of the meeting on April 12th. Schedule Zoom comment up through 5:00 pm April 11, 2022 by providing your name, phone number, and address to the agency via phone message at 503-257-1504 or email to [hseverms@mesd.k12.or.us](mailto:hseverms@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 20, 2022, and Tuesday, April 26, 2022 at 6:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public.

Dr. Paul Coakley, Budget Officer  
Multnomah Education Service District [www.multnomahesd.org](http://www.multnomahesd.org)

## Public Notices

TSCC Budget Hearing Meeting, Newspaper Notice: The Oregonian, April 29, 2022



# The Oregonian

## LEGAL AFFIDAVIT

AD#: 0010309398

State of Oregon,) ss  
County of Multnomah)

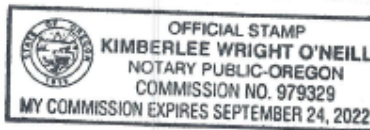
Kate O'Neill being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was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

The Oregonian 04/29/2022

*Kate O'Neill*

Principal Clerk of the Publisher

Sworn to and subscribed before me this 3rd day of May 2022



*Kimberlee Wright O'Neill*

Notary Public

**NOTICE OF TSCC BUDGET HEARING for May 17, 2022**  
A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the budget committee for the Multnomah Education Service District, Multnomah County, State of Oregon, for the fiscal year July 1, 2022 to June 30, 2023.  
The hearing will be held May 17th, 2022 at 6:00pm. In response to the current health emergency, agency facilities are closed and the meeting will be held virtually via Zoom.  
**Zoom link:**  
<https://multnomahesd-org.zoom.us/j/83569527519?pwd=R05MRDM2VmliNjR1LVZ2Z6SnNlTkdNbmQTO9>  
Meeting ID: 835 6952 7519  
Passcode: 098428  
The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget document may be viewed on the MESD website: [www.multnomahesd.org/business-services](http://www.multnomahesd.org/business-services).  
The meeting is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting.  
Public comment will be taken by email and live via Zoom. Written comments received by 5:00 pm May 16, 2022 will be read during the public comment section of the meeting on May 17th. Schedule Zoom comment up through 5:00 pm May 17, 2022 by providing your name, phone number, and address to the agency. All comments are subject to a three minute limit per community member.  
For meeting accommodations or to submit or schedule public comment, please contact Heather Severns at 503-257-1504 or [hseverns@mesd.k12.or.us](mailto:hseverns@mesd.k12.or.us).  
**Total Budget Requirements:**  
\$119,774,903  
**Last Year's Total Levy Rate:**  
\$0.4576 per \$1,000  
**This Year's Total Levy Rate:**  
\$0.4576 per \$1,000  
**Change from Last Year's Rate:**  
\$0 per \$1,000

**RESOLUTION 21-027      Approval of the 2021-2022 Budget Calendar for Development  
of the Fiscal Year 2022-2023 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 2021-2022 Budget Calendar for the Development of the Fiscal Year 2022-2023 Budget.

### Multnomah ESD 2021-2022 Calendar for Fiscal Year 2022-2023 Budget

Tuesday, July 20, 2021	MESD Board Meeting	MESD Board
<ul style="list-style-type: none"> <li>MESD Board adopts the 2021-2022 Budget Calendar for 2022-23 <b>(Resolution)</b></li> </ul>		
Tuesday, November 16, 2021	MESD Board Meeting	MESD Board
<ul style="list-style-type: none"> <li>Presentation by Auditors – Talbot, Korvola &amp; Warwick of 2020-2021 Audit</li> </ul>		
January, 2022	Superintendent Council Meeting	Council
<ul style="list-style-type: none"> <li>MESD Superintendent delivers to Component Districts 2022-2023 Local Service Plan</li> </ul>		
Tuesday, January 18, 2022	MESD Board Meeting	MESD Board
<ul style="list-style-type: none"> <li>MESD Board Approves 2022-2023 Local Service Plan <b>(Resolution)</b></li> </ul>		
January to April 2022		
<ul style="list-style-type: none"> <li>MESD Management develops the Proposed Budget</li> </ul>		MESD Staff
February 2022	Component District Boards	District Boards
<ul style="list-style-type: none"> <li>2022-2023 Local Service Plan Approval [ORS 334.175(5)(b)/OAR 581-024-0285(2)] <b>(Resolution)</b></li> </ul>		
Tuesday, February 15, 2022		
<ul style="list-style-type: none"> <li>MESD Board appoints new Budget Committee members</li> <li>MESD Board adopts 2022-23 Budget Planning Parameters <b>(Resolution)</b></li> </ul>		MESD Board
Friday, April 1, 2022	Publish Notices of Budget Committee Meetings	
<ul style="list-style-type: none"> <li>Newspaper notice within 5-30 days before meeting – (ORS 294.401)</li> <li>Online notice for at least 10 days before meeting</li> </ul>		
Tuesday, April 5, 2022	Budget Committee Orientation	Budget Committee
<ul style="list-style-type: none"> <li>Introduction to MESD and budget process for new and current committee members.</li> </ul>		
Friday, April 8, 2022	Access to Proposed Budget	
<ul style="list-style-type: none"> <li>Proposed budget document available to public – (ORS 294.401)</li> <li>Open online access to Proposed Budget to the Budget Committee – no deliberations allowed</li> </ul>		
Tuesday, April 12, 2022	Budget Committee Meeting	Budget Committee
<ul style="list-style-type: none"> <li>Proposed Budget Presentation</li> <li>Elect Board Committee Chair</li> <li>Presentation of revenue forecast and assumptions</li> <li>Superintendent's Budget Message – (ORS 294.401)</li> <li>Proposed Budget Presentation and Department Summaries – (ORS 294.401)</li> <li>Public Comment</li> <li>Budget Committee Recommendations</li> <li>Approve Budget <b>(Resolution)</b></li> </ul>		

**Multnomah ESD 2021-2022 Calendar for Fiscal Year 2022-2023 Budget (continued)**

Wednesday, April 20, 2022	Budget Committee Meeting <i>if necessary</i>	Budget Committee
<ul style="list-style-type: none"> <li>Continue discussion of proposed budget presentation for approval</li> </ul>		
Tuesday, April 26, 2022	Budget Committee Meeting <i>if necessary</i>	Budget Committee
<ul style="list-style-type: none"> <li>Continue discussion of proposed budget presentation for approval</li> </ul>		
Wednesday, April 27, 2022	Deadline to submit Approved Budget to TSCC [ORS 294.431(2), "twenty days before TSCC hearing"]	
Friday, April 29, 2022	Publish Notices of TSCC Public Hearing	
<ul style="list-style-type: none"> <li>Newspaper notice within 5-30 days before hearing – (ORS 294.421))</li> <li>FlashNews Alert notice of hearing – (ORS 294.421)</li> <li>Online notice for at least 10 days before meeting</li> </ul>		
Tuesday, May 17, 2022	TSCC Public Hearing (ORS 294.430)	TSCC
Tuesday, June 21, 2022	MESD Board Meeting	MESD Board
<ul style="list-style-type: none"> <li>Adopt Budget Appropriation &amp; Certify Tax Levy (ORS 294.435) <b>(Resolution)</b></li> <li>Each fund cannot be increased by more than 10% of Approved Budget</li> </ul>		
Friday, July 8, 2022	Deadline to File Certification of Tax Levy with Counties	

**Motion: Director Helen Ying moved to approve Resolution 21-027.  
Director Mary Botkin seconded the motion.**

**Discussion: None**

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

**RESOLUTION 22-002 – Fiscal Year 2022-2023 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 2022-2023 budget planning parameters above were presented to the Board Finance Committee on February 10, 2022; and

**WHEREAS,** the Board Finance Committee requested that the draft be taken to the Board on February 15, 2022 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 2022-2023 budget planning parameters as follows:

\*\*\*\*\*

**Motion:** Director Mary Botkin moved to approve resolution 22-002.  
Director Samuel Henry seconded the motion.

**Discussion:** none

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

### **2022-2023 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 \$9.3 billion biennium (\$4.74 billion year-two) SSF legislative appropriation. Under this assumption, the MESD's estimated SSF revenue for 2022-2023 will be approximately \$48.5 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.
  - 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 \$3,726,174 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 22-004      Approval of MESD Budget  
Committee Representatives for 2022**

**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:**

**Ben Byers-Corbett School District**

- Budget committee member with Corbett School District

**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

**Anthony Lebron-Reynolds School District**

- Chief Financial Officer with Reynolds School District

**Carrie Spurlock-Riverdale School District**

- Board member with Riverdale School District

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**WHEREAS**, the Centennial School District has submitted the name of Claudia Andrews, Gresham Barlow has submitted the name of Amanda Orozco-Beach, Parkrose School District has submitted the name of Joshua Singleton, 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 Spurlock, Reynolds has submitted the name of Anthony Lebron, and Corbett has submitted the name of Ben Byers 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, Anthony Lebron, Nolberto Delgadillo, Carrie Spurlock, and Ben Byers to the MESD Budget Committee.

**Motion:** Director Denyse Peterson moved to approve resolution 22-004. Director Helen Ying seconded the motion.

**Discussion:** none

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

**RESOLUTION MBCM-22-002**

**Approval of the Proposed 2022-2023 Budget and Ad Valorem Property Tax Rate**

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the Proposed 2022-2023 Budget Document and the Ad Valorem Property Tax Rate.

**Background:** The Budget Officer is required by law to prepare a budget to submit to the MESD Budget Committee. The MESD Budget Committee should acknowledge receipt of that Proposed Budget and then is faced with two choices. The MESD Budget Committee can either approve the budget as submitted by the Budget Officer or approve a budget as modified by the MESD Budget Committee. Secondly, the MESD Budget Committee is required to approve the Ad Valorem Property Tax Rate.

The Budget Officer recommends adoption of the following resolution:

**WHEREAS**, the Budget Officer is required to prepare a Proposed Budget and present it to the MESD Budget Committee; and

**WHEREAS**, the MESD Budget Committee has met in a public MESD Budget Committee Work Session on April 12 to review the financial programs of the MESD and prepare a budget for the operational and administrative expenses of the MESD; and

**WHEREAS**, the MESD Budget Committee has received and reviewed the 2022-2023 Proposed Budget Document.

**NOW THEREFORE BE IT RESOLVED**, that the MESD Budget Committee approves the 2022-2023 Proposed Budget in the following amounts:

**Resolution Services Fund**

Instruction	\$ 10,583,212
Support Services	23,472,637
Enterprise & Community Services	52,000
Other Uses	8,129,200
Transfers Out	4,894,332
Contingency	8,059,372
Total	<u>\$ 55,190,753</u>

**Contracted Services Fund**

Instruction	\$ 18,461,962
Support Services	21,635,287
Enterprise & Community Services	1,547,620
Contingency	4,048,144
Total	<u>\$ 45,693,013</u>

<b>Operating Fund</b>	
Support Services	\$ 6,778,169
Transfers Out	367,600
Contingency	24,156
Total	<u>\$ 7,169,925</u>
 <b>Debt Service Fund</b>	
Debt Service	<u>\$ 3,726,174</u>
 <b>Facilities &amp; Equipment Reserve Fund</b>	
Support Services	\$ 965,700
Facilities Acquisition and Improvement	5,000
Contingency	531,900
Total	<u>\$ 1,502,600</u>
 <b>Risk Management Reserve Fund</b>	
Support Services	\$ 1,287,451
Contingency	704,987
Total	<u>\$ 1,992,438</u>
 <b>Total Appropriation, All Funds</b>	 \$ 115,274,903
<b>Total Unappropriated Amounts, All Funds</b>	<u>4,500,000</u>
 <b>TOTAL APPROVED BUDGET</b>	 <u>\$ 119,774,903</u>

**BE IT FURTHER RESOLVED**, that the MESD Budget Committee approves the levy of the Ad Valorem Tax Rate of \$0.4576 per \$1,000 of assessed value for the Resolution Fund.

**Motion:** Jessica Arzate moved to approve the 2022-2023 Proposed Budget  
Director Mary Botkin seconded the motion.

**Discussion:** None

**Action:** There being no further discussion the motion carried with Representatives Andrews, Arzate, Botkin, Byers, Christopher, Cornuelle, Delgadillo, Doughty, LeBron, Orozco-Beach, Peterson, Singleton, and Ying voting aye. Motion passed 13-0.

**RESOLUTION 22-036      Adoption of the Fiscal Year 2022-2023 Budget and  
Appropriations for All Funds, and Declaration of  
Taxes Imposed**

**Background:** Oregon Budget Law (ORS 294.435(2)) requires the Board adopt the budget and make appropriations by June 30, 2022, and certify the taxes imposed to the County Assessor prior to July 15, 2022.

The law also requires that the approved budget be submitted by May 1<sup>st</sup> to the Tax Supervising and Conservation Commission (TSCC) and that the TSCC hold a public hearing prior to adoption. The approved budget was submitted in a timely fashion and the public hearing was held on May 17, 2022. The TSCC certified the 2022-23 approved budget without objection.

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The Superintendent recommends adoption of the following resolution:

**WHEREAS**, a public hearing and review of the budget previously approved by the Board Budget Committee was held on May 17, 2022 by the Tax Supervising and Conservation Commission (TSCC) and the budget has been certified by TSCC without objection; and

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

**NOW THEREFORE BE IT RESOLVED**, that the Multnomah Education Service District Board of Directors hereby adopts the budget for the fiscal year 2022-23 in the sum of \$119,045,311 now on file at the district Administrative Office;

**BE IT FURTHER RESOLVED**, that the amounts for the fiscal year 2022-23 beginning July 1, 2022 and for the purposes shown below are hereby appropriated as follows:

**Multnomah Education Service District  
Budget and Appropriations for the Fiscal Year 2022-23**

**Resolution Services Fund**

Instruction	\$ 10,687,182
Support Services	23,866,042
Enterprise & Community Services	138,889
Other Uses	5,692,000
Transfers Out	4,918,181
Contingency	11,908,806
Total	<u>\$ 57,211,100</u>

**Contracted Services Fund**

Instruction	\$ 18,545,790
Support Services	21,928,602
Enterprise & Community Services	1,428,768
Contingency	761,865
Total	<u>\$ 42,665,025</u>

**Operating Fund**

Support Services	\$ 6,009,757
Debt Service	822,080
Transfers Out	367,600
Contingency	143,337
Total	<u>\$ 7,342,774</u>

**Debt Service Fund**

Debt Service	<u>\$ 3,726,174</u>
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**Facilities & Equipment Reserve Fund**

Support Services	\$ 1,017,700
Facilities Acquisition and Improvement	5,000
Contingency	535,100
Total	<u>\$ 1,557,800</u>

**Risk Management Reserve Fund**

Support Services	\$ 1,287,451
Contingency	774,987
Total	<u>\$ 2,062,438</u>

**Total Appropriation, All Funds**

\$114,565,311

**Total Unappropriated Amounts, All Funds**

4,480,000

***TOTAL ADOPTED BUDGET***

\$119,045,311

**BE IT FURTHER RESOLVED**, that the Multnomah Education Service District Board of Directors hereby levies the taxes provided for in the adopted budget at the rate of \$0.4576 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed for the fiscal year 2022-23 upon the assessed value of all taxable property within the district and categorized as follows:

**Education Limitation**

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

**Motion:**     **Director Samuel Henry moved to approve resolution 22-036.**  
                 **Director Mary Botkin seconded the motion**

**Discussion: none**

**Action:**     **The motion carried with Directors Arzate, Botkin, Cornuelle, Doughty, Henry, 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 the risk management activities. Additionally, this fund allows for annual transfers from the Operating Fund for the biannual Board Election Fee costs and serves as a reserve fund to mitigate the budgetary impact of significant PERS UAL or OPERS charges. Resolution 22-038, approved by the MESD Board of Directors

on June 21, 2022, clarified the purpose for this fund and formally renamed the fund as the “Risk Management and Reserve Fund”.

### 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 Northwest Regional ESD. Together these agencies have agreed to allow resolution dollars 28 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 both 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.