

Multnomah Education Service District
Multnomah County, Oregon

Approved Budget

For the Fiscal Year 2023-2024

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

Approved by the MESD Budget Committee
4/11/2023

Multnomah Education Service District
2023-2024 Approved Budget

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Multnomah Education Service District
2023-2024 Approved Budget

Introduction

The Multnomah Education Service District (MESD) is pleased to present the approved budget for the fiscal year 2023-2024. MESD's proposed budget was approved without modification by the MESD Budget Committee on April 11, 2023.

The MESD Board of Directors and its management team extend their appreciation to the MESD Budget Committee for their time and consideration during the presentation and deliberation of the proposed budget.

This report serves as a transition between the proposed and adopted budgets. It contains minimum documentation to convey the requirements for a Superintendent Message; proof of publication of public notices; budget detail schedules of resources and requirements; and, evidence that the committee approved the budget and set the tax levy. In contrast, the proposed budget document has additional information; including, a profile of the district, a budgetary overview, detailed schedules for each budgetary fund and for each department, schedules for debt payments and reserve plans, and more. The proposed budget document can be found online at <https://www.multnomahesd.org/business-services.html> or a copy can be obtained by contacting Business Services at accounting@mesd.k12.or.us.

The next step to adoption is a budget review and public hearing held by the Tax Supervising and Conservation Commission (TSCC). The TSCC is an independent impartial panel of citizen volunteers appointed by the governor to monitor the financial affairs of local governments in Multnomah County. Commission members represent the public at these hearings by asking questions indicative of the community at large. They also provide a procedural review of the budget to ensure compliance with Local Budget Law and a substantive review of program content, reasonableness of estimates and coordination of financial planning. The MESD's budget must be certified by the Commission after approval by the Budget Committee and prior to adoption by the Board. The TSCC public hearing for the MESD's approved budget is scheduled for May 16, 2023 at 6:00pm. The meeting will be held in a hybrid format: in person at the MESD Board Room and virtually via Zoom with meeting access details posted online at <https://www.multnomahesd.org/public-notices>

Following TSCC certification, the budget will be adopted by the MESD Board of Directors in June. Oregon Budget Law allows the Board to make limited adjustments to the approved budget prior to adoption without reconvening the Budget Committee. The district anticipates making adjustments as we learn more from our component districts about service needs for next year, state and federal funding levels, potential grants, and contracts in the following two months.



Superintendent's Budget Message

2023-2024 Proposed Budget

April 11, 2023

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2023-2024. 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.

Year 1 of our Strategic Plan: The Blueprint '28

I am pleased that our steadfast commitment to fiscal responsibility has allowed us the flexibility to meet the ever changing, significant, and complex needs of our students, families and component districts across Multnomah County, particularly during another year of uncertainty, challenges and unexpected changes. The MESD budget focuses on reaching our strategic planning goals by supporting: Student Services - School Health & Special Education, Instructional Services, Technology Services, Communications and Community Engagement, and Administrative Services.

As an agency it is critical to operate from a strategic orientation in order to most effectively serve our students and community. The Blueprint '28 identifies clear metrics, strategies and support systems that are in alignment with financial, academic, student centered measurements, as well as stakeholder satisfaction, driving our ability to repurpose resources to impact priorities.

Based on our plans we have begun to align resources to the key strategies outlined in The Blueprint '28.

Our new district mission is: *Educating, Engaging, Inspiring, and Empowering through systems of support.*

Complex economic conditions at the state and local level have not prevented us from placing a high priority on advancing the goals that we have identified in The Blueprint '28, which is our roadmap to student success. Our budget targets the work of three goals areas identified below:

- ❖ Goal 1: Creating a High Quality Learning Experience for All
- ❖ Goal 2: Operationalizing Systems that Engage and Empower Communities
- ❖ Goal 3: Building a Culturally Responsive Workforce

This budget continues to address historical racial and systemic barriers as well as the devastating impact the global pandemic has had on learning. The year ahead poses several unknowns, however this ambiguity is mitigated by MESD's skilled and experienced financial team. Our agency has a strong and dedicated staff, competent leaders, and has built a trusted relationship with our component districts. Regardless of funding uncertainty, I remain confident that our budget will provide a relatively stable foundation for necessary adjustments that arise.

MESD has a proven track record for building a budget that consistently focuses significant investments on student supports. We believe that meeting our students' social, emotional, behavioral, and mental

Superintendent *Dr. Paul Coakley*

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

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health needs is a key factor in building a system where all students can be successful. This budget reflects our commitment to this work. We will continue working to serve our community's most precious resource, our students, and those who care for them.

Currently, the level of funding at State and Local level, and the resulting impacts to MESD, are unclear. Current collective bargaining agreements with MESDEA and AFSCME expire June 30, 2024. The financial impact of new agreements beginning in the 2024-25 school year could result in mid-year adjustments to the 2023-24 budget.

Budgeting Assumptions

The specified revenue and expenditures are based upon educated suppositions as of April 7, 2023. We expect adjustments will be made before June 30, 2023 depending 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, 2023 and the budget is largely based on these estimates. Once our district's final selections are known in May 2023, the MESD will adjust its budget and staffing levels accordingly.

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

- The MESD budget is based on the Governor's recommended \$9.9 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 2023-24 is approximately \$48.8 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
 - 2.25% COLA per our collective bargaining and other group agreements
 - PERS defined rates are 3.09% for Tier I/II, 0.25% for OPSRP, and 5.04% for Fire & Police
 - PERS Bond Rate is 21.13%
 - MESD contribution rate for PERS pickup is 6%
 - Increased employer contribution for health insurance premiums is budgeted at 4%

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 communications, strengthened network and technology services, and provided statewide leadership in school health and instructional practice.

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 Multnomah Educator Rising 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.

As noted above, we have used the best available information to make educated suppositions in preparing this proposed budget. As suppositions meet reality, it is likely that adjustments will be required.

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 alongside program leaders. MESD is well-equipped to make any necessary adjustments.

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 and will continue forging ahead in the face of adversity. MESD is poised to continue growing and increase its impact on all students 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

MESD 2023-2024 Budget Committee

Budget Committee Member	Representing	Term Expires
Renee Anderson	MESD Board Member	June 30, 2023
Jessica Arzate	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, 2023
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, 2023
Shawn Farrens	Gresham-Barlow School District	June 30, 2025
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
Michele Rosenbaum	Riverdale School District	June 30, 2025

2023-2024 Budget Calendar

January to April	MESD management develops proposed budget MESD Board appoints Budget Committee members
April 4, 2023	Budget Committee orientation
April 11, 2023	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
April 19 & 25, 2023	Budget Committee work sessions, if needed
May 16, 2023	TSCC public hearing and budget certification (ORS 294.430)
June 20, 2023	MESD Board adopts budget and certifies tax levy (ORS 294.435)

Public Notices

Budget Committee Meeting, Online: www.multnomahesd.org, March 31, 2023

**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, 2023 to June 30, 2024, will be held on Tuesday, April 11, 2023 at 6:00 pm. The meeting will be held virtually via Zoom.

Zoom link:

<https://multnomahesd-org.zoom.us/j/89891341614?pwd=VU9LUTdoZkFhbkl1OVl1S0tKSDBMdz09>

Meeting ID: 898 9134 1614

Passcode: 369294

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 7 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 10, 2023 will be read during the public comment section of the meeting on April 11th. Schedule Zoom comment up through 5:00 pm April 10, 2023 by providing your name, phone number, and address to the agency via phone message at 503-257-1504 or email to hseverns@mesd.k12.or.us. All comments are subject to a three minute limit per community member.

Additional MESD Budget Committee meetings, if needed, are scheduled to be held on Wednesday, April 19, 2023, and Tuesday, April 25, 2023 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

Public Notices

Website screen shot: www.multnomahesd.org, March 31, 2023

The screenshot shows a web browser window with the address bar displaying multnomahesd.org/public-notices/notice-of-m.... The website header features the MESD logo and a hamburger menu icon. The main content area is titled "Public Notices & Agency Updates" and contains a section for "NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS" dated 3/31/2023. The notice includes details about a public meeting on Tuesday, April 11, 2023, at 6:00 pm, held virtually via Zoom. It provides a Zoom link, meeting ID (898 9134 1614), and passcode (369294). The purpose of the meeting is to receive the budget message and public comment. It also mentions that the budget document will be available on the MESD website starting Friday, April 7, and that public comment can be made via email or Zoom. Finally, it states that additional meetings are scheduled for Wednesday, April 19, 2023, and Tuesday, April 25, 2023, at 6:00 pm. The notice is signed by Dr. Paul Coakley, Budget Officer, Multnomah Education Service District, with the website URL www.multnomahesd.org and social media icons for Facebook, Twitter, LinkedIn, and YouTube.

Public Notices & Agency Updates

NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS

3/31/2023

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

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Dr. Paul Coakley
Budget Officer
Multnomah Education Service District

www.multnomahesd.org

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Public Notices

Budget Committee Meeting, Newspaper Notice: The Oregonian, March 31, 2023



The Oregonian LEGAL AFFIDAVIT

AD#: 0010606559

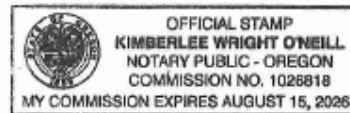
State of Oregon,) ss
County of Multnomah)


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

The Oregonian 03/31/2023


Principal Clerk of the Publisher

Sworn to and subscribed before me this 5th day of April 2023




Notary Public

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

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Dr. Paul Coakley
Budget Officer
Multnomah Education Service District
www.multnomahesd.org

Public Notices

To be published in the Oregonian and online on April 28, 2023

**NOTICE OF TSCC BUDGET HEARING
for May 16, 2023**

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, 2023 to June 30, 2024.

The hearing will be held May 16th, 2023 at 6:00pm. This meeting will be in a hybrid format: in person in the Board Room at 11611 NE Ainsworth Circle, Portland, OR 97220 as well as virtually via Zoom.

Zoom link:

<https://multnomahesd-org.zoom.us/j/81032826537?pwd=VmdQWWRDcUsxL3NZdWNpVTI5eXhTZz09>

Meeting ID: 810 3282 6537

Passcode: 565542

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.

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. For in-person comment, complete the request form on the table outside the Board Room and provide any notes or handouts to the Board Secretary prior to the meeting. Schedule Zoom comment up through 5:00 pm May 16, 2023 by providing your name, phone number, and address. 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.

Total Budget Requirements	Last Year's Total Levy Rate	This Year's Total Levy Rate	Change from Last Year's Rate
\$135,552,378	\$0.4576 per \$1,000	\$0.4576 per \$1,000	\$0 per \$1,000

RESOLUTION MBCM-23-002

Approval of the Proposed 2023-2024 Budget and Ad Valorem Property Tax Rate

This resolution requests the MESD Budget Committee's acknowledgement of receipt and approval of the Proposed 2023-2024 Budget Document and the Ad Valorem Property Tax Rate.

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

The Budget Officer recommends adoption of the following resolution:

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

WHEREAS, the MESD Budget Committee has met in a public MESD Budget Committee Work Session on April 11 to review the financial programs of the MESD and prepare a budget for the operational and administrative expenses of the MESD; and

WHEREAS, the MESD Budget Committee has received and reviewed the 2023-2024 Proposed Budget Document.

NOW THEREFORE BE IT RESOLVED, that the MESD Budget Committee approves the 2023-2024 Proposed Budget in the following amounts:

Resolution Services Fund

Instruction	\$ 11,368,944
Support Services	26,182,611
Enterprise & Community Services	180,611
Other Uses	5,670,000
Transfers Out	5,030,417
Contingency	14,129,786
Total	<u>\$ 62,562,369</u>

Contracted Services Fund

Instruction	\$ 18,679,094
Support Services	24,864,483
Enterprise & Community Services	1,521,015
Contingency	145,132
Total	<u>\$ 45,209,724</u>

Operating Fund

Support Services	\$ 5,373,028
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Facilities Acquisition and Improvement	4,900,000
Debt Service	1,053,297
Transfers Out	389,000
Contingency	119,739
Total	<u>\$ 11,835,064</u>

Debt Service Fund

Debt Service	<u>\$ 7,574,366</u>
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Facilities & Equipment Reserve Fund

Support Services	\$ 507,872
Facilities Acquisition and Improvement	5,000
Contingency	431,128
Total	<u>\$ 944,000</u>

Risk Management Reserve Fund

Support Services	\$ 1,261,667
Contingency	980,188
Total	<u>\$ 2,241,855</u>

Total Appropriation, All Funds	\$ 130,367,378
Total Unappropriated Amounts, All Funds	<u>5,185,000</u>

<i>TOTAL APPROVED BUDGET</i>	<u><u>\$ 135,552,378</u></u>
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BE IT FURTHER RESOLVED, that the MESD Budget Committee approves the levy of the Ad Valorem Tax Rate of \$0.4576 per \$1,000 of assessed value for the Resolution Fund.

Motion: MESD Board member Helen Ying moved to approve the 2023-2024 Proposed Budget
Centennial School District Board member Claudia Andrews seconded the motion.

Discussion: None

Action: There being no further discussion the motion carried with Representatives Andrews, Byers, Christopher, Cornuelle, Henry, Peterson, Rosenbaum, and Ying voting aye. Motion passed 8-0.

Approved Budget Detail Schedules

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

- The Fund Summary displays all the resources and requirements of the agency. 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 statements in this section combine all funds and show multi-year comparisons.

- The Combined Fund Detail compares the previous two years actual amounts, the current year revised budget, the current year projected budget, and then the 2023-2024 proposed and approved budgets.
- Similarly, the Annual Full-Time Equivalent (FTE) statement shows budgeted FTE for the same years and budget versions.

Multnomah Education Service District
2023 - 2024 Fiscal Year Approved Budget
Combining Fund Summary - Budgetary Funds

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
RESOURCES							
Revenues							
Local Sources	\$ 41,461,894	\$ 20,005,153	\$ 1,959,647	\$ 7,574,366	\$ 25,000	\$ 1,186,855	\$ 72,212,915
Intermediate Sources	-	395,228	-	-	-	-	395,228
State Sources	7,502,291	19,445,684	-	-	-	-	26,947,975
Federal Sources	48,184	5,363,659	-	-	-	-	5,411,843
Total Revenues	49,012,369	45,209,724	1,959,647	7,574,366	25,000	1,186,855	104,967,961
Long Term Debt Sources	-	-	4,900,000	-	-	-	4,900,000
Interfund Transfers	-	-	4,880,417	-	449,000	90,000	5,419,417
Beginning Fund Balance	13,550,000	-	3,765,000	-	1,200,000	1,750,000	20,265,000
TOTAL RESOURCES	<u>62,562,369</u>	<u>45,209,724</u>	<u>15,505,064</u>	<u>7,574,366</u>	<u>1,674,000</u>	<u>3,026,855</u>	<u>135,552,378</u>

REQUIREMENTS

Expenditures by Activity							
Instruction	11,368,944	18,679,094	-	-	-	-	30,048,038
Support Services	26,182,611	24,864,483	5,373,028	-	507,872	1,261,667	58,189,661
Enterprise & Community Svcs.	180,611	1,521,015	-	-	-	-	1,701,626
Facilities Acquisition & Constr.	-	-	4,900,000	-	5,000	-	4,905,000
Other Uses - Transits	5,670,000	-	-	-	-	-	5,670,000
Debt Service	-	-	1,053,297	7,574,366	-	-	8,627,663
Total Expenditures	43,402,166	45,064,592	11,326,325	7,574,366	512,872	1,261,667	109,141,988
Interfund Transfers	5,030,417	-	389,000	-	-	-	5,419,417
Contingencies	14,129,786	145,132	119,739	-	431,128	980,188	15,805,973
Total Appropriation	62,562,369	45,209,724	11,835,064	7,574,366	944,000	2,241,855	130,367,378
Ending Fund Balance	-	-	3,670,000	-	730,000	785,000	5,185,000
TOTAL REQUIREMENTS	<u>\$ 62,562,369</u>	<u>\$ 45,209,724</u>	<u>\$ 15,505,064</u>	<u>\$ 7,574,366</u>	<u>\$ 1,674,000</u>	<u>\$ 3,026,855</u>	<u>\$ 135,552,378</u>

EXPENDITURES PERSPECTIVES

By Category							
Salaries	\$ 20,287,825	\$ 21,128,296	\$ 3,459,083	\$ -	\$ -	\$ 192,825	\$ 45,068,029
Associated Payroll Costs	12,899,890	12,346,852	2,055,169	-	-	105,629	27,407,540
Purchased Services	3,581,329	7,071,724	(572,609)	-	427,872	46,425	10,554,741
Supplies and Materials	929,100	2,384,383	314,550	-	85,000	12,480	3,725,513
Capital Outlay	13,402	745,918	4,900,000	-	-	-	5,659,320
Other Objects	20,620	1,387,419	1,170,132	7,574,366	-	904,308	11,056,845
Transits to Districts	5,670,000	-	-	-	-	-	5,670,000
Total Expenditures	<u>43,402,166</u>	<u>45,064,592</u>	<u>11,326,325</u>	<u>7,574,366</u>	<u>512,872</u>	<u>1,261,667</u>	<u>109,141,988</u>

By Department

Administration	154,547	67,000	2,047,136	-	-	75,000	2,343,683
Facilities Services	36,077	461,070	5,286,270	-	214,300	-	5,997,717
Business Services	198,787	-	1,048,461	-	-	1,176,261	2,423,509
Human Resources	58,855	976,849	1,474,231	-	-	10,406	2,520,341
Technology Services	4,611,856	718,370	1,289,761	-	298,572	-	6,918,559
Special Education Services	14,588,798	12,555,421	16,000	-	-	-	27,160,219
School Health Services	12,150,852	5,627,564	-	-	-	-	17,778,416
Instructional Services	5,932,394	24,658,318	164,466	-	-	-	30,755,178
Debt Services	-	-	-	7,574,366	-	-	7,574,366
Transits to Districts	5,670,000	-	-	-	-	-	5,670,000
Total Expenditures	<u>\$ 43,402,166</u>	<u>\$ 45,064,592</u>	<u>\$ 11,326,325</u>	<u>\$ 7,574,366</u>	<u>\$ 512,872</u>	<u>\$ 1,261,667</u>	<u>\$ 109,141,988</u>

Multnomah Education Service District
2023 - 2024 Fiscal Year Approved Budget
Combining Fund Detail - Budgetary Funds

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
RESOURCES							
Revenues							
Local Sources							
1110 Ad Valorem Taxes	\$ 41,347,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,347,000
1190 Penalties & Interest on Taxes	10,000	-	-	-	-	-	10,000
1500 Earnings on Investments	-	-	335,000	10,000	-	-	345,000
1800 Community Service Activities	-	2,824	-	-	-	-	2,824
1910 Rentals	-	-	17,940	-	-	-	17,940
1940 Services to Local Ed Agencies	19,430	19,937,872	133,707	-	-	-	20,091,009
1970 Services Provided Other Funds	-	-	-	7,564,366	-	1,176,855	8,741,221
1980 Fees Charged to Grants	-	-	1,160,000	-	-	-	1,160,000
1985 Fees-Non-Component Districts	-	-	275,000	-	-	-	275,000
1990 Miscellaneous	85,464	64,457	38,000	-	25,000	10,000	222,921
Subtotal	41,461,894	20,005,153	1,959,647	7,574,366	25,000	1,186,855	72,212,915
Intermediate Sources							
2200 Restricted Revenue	-	395,228	-	-	-	-	395,228
Subtotal	-	395,228	-	-	-	-	395,228
State Sources							
3101 SSF- General Support	7,447,168	-	-	-	-	-	7,447,168
3299 Other Restricted Grants Aid	55,123	19,445,684	-	-	-	-	19,500,807
Subtotal	7,502,291	19,445,684	-	-	-	-	26,947,975
Federal Sources							
4300 Fed Restricted Revenue	-	613,268	-	-	-	-	613,268
4500 Federal Restrict Rev Thru State	48,184	4,750,391	-	-	-	-	4,798,575
Subtotal	48,184	5,363,659	-	-	-	-	5,411,843
Total Revenues	49,012,369	45,209,724	1,959,647	7,574,366	25,000	1,186,855	104,967,961
Other Sources							
5100 Long Term Debt Sources	-	-	4,900,000	-	-	-	4,900,000
5200 Interfund Transfers	-	-	4,880,417	-	449,000	90,000	5,419,417
5400 Beginning Fund Balance	13,550,000	-	3,765,000	-	1,200,000	1,750,000	20,265,000
Total Other Sources	13,550,000	-	13,545,417	-	1,649,000	1,840,000	30,584,417
TOTAL RESOURCES	62,562,369	45,209,724	15,505,064	7,574,366	1,674,000	3,026,855	135,552,378

REQUIREMENTS

Expenditures

Instruction

1100 Regular Instruction

1121 Middle/Junior High Programs	-	3,045,744	-	-	-	-	3,045,744
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1200 Special Programs

1220 Restrictive Prgrms- Disabilities	8,009,887	11,010,666	-	-	-	-	19,020,553
1250 Less Restrictive Programs	255,045	28,231	-	-	-	-	283,276
1280 Alternative Education	2,574,020	99,031	-	-	-	-	2,673,051
1292 Teen Parent Program	87,280	5,898	-	-	-	-	93,178
1293 Migrant Education	-	995,804	-	-	-	-	995,804
1294 Youth Correction	442,712	3,493,720	-	-	-	-	3,936,432
Subtotal	11,368,944	18,679,094	-	-	-	-	30,048,038

Multnomah Education Service District
2023 - 2024 Fiscal Year Approved Budget
Combining Fund Detail - Budgetary Funds

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
Support Services							
2100 Support Services							
2110 Attendance Services	1,243,208	1,055,812	-	-	-	-	2,299,020
2120 Guidance Services	-	1,842,065	-	-	-	-	1,842,065
2130 Health Services	12,016,301	6,327,259	-	-	-	-	18,343,560
2140 Psychological Services	767,941	857,195	-	-	-	-	1,625,136
2150 Speech Pathology & Audiology	1,293,846	662,348	-	-	-	-	1,956,194
2160 Other Student Treatment	975,014	417,047	-	-	-	-	1,392,061
2190 Director Student Services	504,071	884,789	24,825	-	-	-	1,413,685
2200 Instructional Staff Support							
2210 Improvement of Instruction	884,675	3,249,216	104,275	-	-	-	4,238,166
2240 Instructional Staff Dvlpmnt	-	98,026	-	-	-	-	98,026
2300 General Administration							
2310 Board of Education	-	-	225,600	-	-	75,000	300,600
2320 Executive Administration	200,067	-	883,158	-	-	-	1,083,225
2400 School Administration							
2410 Office of the Principal	1,397,442	1,395,611	-	-	-	-	2,793,053
2490 Other Administrative Support	-	1,601,389	-	-	-	-	1,601,389
2500 Business Services Support							
2510 Direction of Business	-	-	264,350	-	-	-	264,350
2520 Fiscal Services	198,787	-	827,477	-	-	-	1,026,264
2540 Plant Operations & Maint.	1,991,991	1,123,320	(729,368)	-	209,300	-	2,595,243
2550 Student Transportation	-	96,000	21,000	-	-	-	117,000
2570 Internal Services	36,077	-	41,341	-	-	1,176,261	1,253,679
2600 Central Support							
2620 Plan/Develop/Evaluate	-	3,492,187	-	-	-	-	3,492,187
2630 Information Services	2,480	12,500	493,856	-	-	-	508,836
2640 Staff Services	58,855	976,849	1,505,431	-	-	10,406	2,551,541
2660 Technology Services	4,611,856	718,370	1,264,261	-	298,572	-	6,893,059
2670 Records Management	-	54,500	-	-	-	-	54,500
2690 Other Support Systems	-	-	446,822	-	-	-	446,822
Subtotal	26,182,611	24,864,483	5,373,028	-	507,872	1,261,667	58,189,661
Enterprise and Community Svcs.							
3100 Food Services	180,611	1,521,015	-	-	-	-	1,701,626
Subtotal	180,611	1,521,015	-	-	-	-	1,701,626
Facilities Acquisition and Constr.							
4150 Building Acquisition Constr.	-	-	4,900,000	-	5,000	-	4,905,000
Subtotal	-	-	4,900,000	-	5,000	-	4,905,000
Other Uses							
5100 Debt Service	-	-	1,053,297	7,574,366	-	-	8,627,663
5300 ESD Appropriation	5,670,000	-	-	-	-	-	5,670,000
Subtotal	5,670,000	-	1,053,297	7,574,366	-	-	14,297,663
Total Expenditures	43,402,166	45,064,592	11,326,325	7,574,366	512,872	1,261,667	109,141,988
5200 Fund Transfer	5,030,417	-	389,000	-	-	-	5,419,417
6000 Contingencies	14,129,786	145,132	119,739	-	431,128	980,188	15,805,973
Total Appropriation	62,562,369	45,209,724	11,835,064	7,574,366	944,000	2,241,855	130,367,378
Ending Fund Balance	-	-	3,670,000	-	730,000	785,000	5,185,000
TOTAL REQUIREMENTS	62,562,369	45,209,724	15,505,064	7,574,366	1,674,000	3,026,855	135,552,378

Multnomah Education Service District
2023 - 2024 Fiscal Year Approved Budget
Combining Fund Detail - Budgetary Funds

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
EXPENDITURES BY OBJECT							
Salaries							
0111 Licensed Salaries	8,479,459	7,921,711	314,488	-	-	45,688	16,761,346
0112 Classified Salaries	8,278,830	8,194,249	2,722,472	-	-	19,145	19,214,696
0113 Administrators	1,228,982	2,295,665	2,278,147	-	-	-	5,802,794
0114 Managerial-Classified	520,044	522,131	455,887	-	-	117,584	1,615,646
0121 Licensed Substitutes	19,000	168,425	500	-	-	3,500	191,425
0122 Classified Substitutes	43,854	9,800	-	-	-	3,500	57,154
0123 Licensed-Temporary	-	246,656	1,004	-	-	-	247,660
0124 Classified-Temporary	4,961	517,410	2,500	-	-	-	524,871
013* Additional Salary	269,687	290,593	88,749	-	-	3,408	652,437
019* Allocated Salaries	1,443,008	961,656	(2,404,664)	-	-	-	-
Subtotal	20,287,825	21,128,296	3,459,083	-	-	192,825	45,068,029
Associated Payroll Costs							
0210 Public Employee Retire	5,158,080	5,505,039	1,640,794	-	-	56,081	12,359,994
0220 Social Security Administration	1,418,579	1,523,429	436,945	-	-	14,491	3,393,444
0230 Other Payroll Costs	479,910	561,031	161,826	-	-	5,004	1,207,771
0240 Contractual Employee Benefits	4,823,483	4,441,148	1,151,647	-	-	30,053	10,446,331
029* Allocated Assoc. Payroll Costs	1,019,838	316,205	(1,336,043)	-	-	-	-
Subtotal	12,899,890	12,346,852	2,055,169	-	-	105,629	27,407,540
Purchased Services							
0310 Instruction- Professional/Tech	113,972	1,882,473	6,700	-	-	8,500	2,011,645
0320 Property Services	1,307,241	1,495,456	(1,099,627)	-	239,300	-	1,942,370
0330 Student Transportation	6,000	144,650	-	-	-	-	150,650
0340 Travel	100,676	551,176	118,450	-	-	900	771,202
0350 Communication	2,038,525	103,368	86,670	-	-	12,025	2,240,588
0380 Non-Instructional Prof/Tech	293,821	2,888,794	292,950	-	10,000	25,000	3,510,565
0390 Other Services and Adj.	(8,273)	608	43,845	-	-	-	36,180
0391 CTA Service Adjustments	(272,574)	-	(14,457)	-	178,572	-	(108,459)
0392 Allocated Purchased Services	1,941	5,199	(7,140)	-	-	-	-
Subtotal	3,581,329	7,071,724	(572,609)	-	427,872	46,425	10,554,741
Supplies and Materials							
0410 Supplies & Materials	394,140	1,130,415	138,221	-	-	12,480	1,675,256
0420 Textbooks	13,000	30,000	-	-	-	-	43,000
0430 Library Books	29,000	62,200	-	-	-	-	91,200
0440 Periodicals	2,500	3,500	100	-	-	-	6,100
0450 Food	180,611	709,789	-	-	-	-	890,400
0460 Non-Consumable	32,975	189,739	7,000	-	40,000	-	269,714
0470 Non-Capital Computer Software	117,151	105,802	174,397	-	-	-	397,350
0480 Non-Capital Comp Hardware	139,051	138,042	30,400	-	45,000	-	352,493
0492 Allocated Supplies & Materials	20,672	14,896	(35,568)	-	-	-	-
Subtotal	929,100	2,384,383	314,550	-	85,000	12,480	3,725,513
Capital Outlay							
0540 Equipment	-	745,918	-	-	-	-	745,918
0550 Technology	13,402	-	-	-	-	-	13,402
0590 Other Capital Outlay	-	-	4,900,000	-	-	-	4,900,000
Subtotal	13,402	745,918	4,900,000	-	-	-	5,659,320
Other Objects							
0610 Redemption of Principal	-	-	1,053,297	4,031,600	-	-	5,084,897
0621 Regular Interest	-	-	-	3,542,766	-	-	3,542,766
0640 Dues & Fees	20,620	47,700	116,835	-	-	1,000	186,155
0650 Insurance & Judgements	-	-	-	-	-	903,308	903,308
0690 Indirect Charges	-	1,339,719	-	-	-	-	1,339,719
0720 Transits to Districts	5,670,000	-	-	-	-	-	5,670,000
Subtotal	5,690,620	1,387,419	1,170,132	7,574,366	-	904,308	16,726,845
Total Expenditures	\$ 43,402,166	\$ 45,064,592	\$ 11,326,325	\$ 7,574,366	\$ 512,872	\$ 1,261,667	\$ 109,141,988

Multnomah Education Service District
2023 - 2024 Fiscal Year Approved Budget
Interfund Transfers

From Fund	To Fund	Amount
Resolution Services	Facilities & Equipment Reserve	\$ 150,000
This amount is being set aside to fund the future replacement of computer hardware, network hardware, and school health screening necessary to serve the needs of the component districts		
Resolution Services	Operating	4,880,417
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.		
Operating	Facilities & Equipment Reserve	299,000
This amount funds current and future repairs, replacement, and improvements of the agency's facilities and equipment.		
Operating	Risk Management and Reserve	90,000
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.		
Total Interfund Transfers		\$ 5,419,417

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
All Budgetary Funds Combined

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24
RESOURCES						
Revenues						
Local Sources						
1110 Ad Valorem Taxes	\$ 36,467,812	\$ 38,324,789	\$ 40,021,000	\$ 40,021,000	\$ 41,347,000	\$ 41,347,000
1190 Penalties & Interest on Taxes	18,070	12,641	10,000	10,000	10,000	10,000
1200 Revenue From Local Govnmntal	-	-	15,069	15,069	-	-
1500 Earnings on Investments	177,819	156,955	615,000	644,640	345,000	345,000
1600 Food Service	-	-	1,198	-	-	-
1800 Community Service Activities	7,504	-	2,824	2,824	2,824	2,824
1910 Rentals	23,940	23,940	17,940	18,940	17,940	17,940
1920 Private Contribution/Donations	145,718	389,678	16,900	15,000	-	-
1940 Services to Local Ed Agencies	13,133,651	15,387,952	16,458,228	16,460,110	20,091,009	20,091,009
1960 Recover Prior Yrs Expenditures	(296)	3,040	7,300	7,300	-	-
1970 Services Provided Other Funds	4,398,614	4,837,039	8,132,685	8,083,045	8,741,221	8,741,221
1980 Fees Charged to Grants	875,092	987,142	1,310,178	1,260,000	1,160,000	1,160,000
1985 Fees-Non-Component Districts	158,963	311,994	255,717	255,717	275,000	275,000
1990 Miscellaneous	186,232	245,704	1,030,106	878,338	222,921	222,921
Subtotal	55,593,119	60,680,874	67,894,145	67,671,983	72,212,915	72,212,915
Intermediate Sources						
2200 Restricted Revenue	104,256	524,426	314,198	314,198	395,228	395,228
Subtotal	104,256	524,426	314,198	314,198	395,228	395,228
State Sources						
3101 SSF- General Support	10,065,829	8,485,956	7,888,573	7,686,841	7,447,168	7,447,168
3299 Other Restricted Grants Aid	13,250,381	12,605,161	21,219,125	21,400,382	19,500,807	19,500,807
Subtotal	23,316,210	21,091,117	29,107,698	29,087,223	26,947,975	26,947,975
Federal Sources						
1990 Medicaid	46,177	65,799	-	-	-	-
4300 Fed Restricted Revenue	301,376	306,796	658,762	658,762	613,268	613,268
4500 Federal Restrict Rev Thru State	1,885,422	3,621,633	7,592,649	7,766,929	4,798,575	4,798,575
4900 Rev For/On Behalf of District	-	119,048	-	-	-	-
Subtotal	2,232,975	4,113,276	8,251,411	8,425,691	5,411,843	5,411,843
Total Revenues	81,246,560	86,409,693	105,567,452	105,499,095	104,967,961	104,967,961
Other Sources						
5100 Long Term Debt Sources	-	63,994,611	-	-	4,900,000	4,900,000
5200 Interfund Transfers	5,600,091	5,198,327	5,519,128	5,773,955	5,419,417	5,419,417
5400 Beginning Fund Balance	16,860,401	18,573,608	18,625,043	18,625,006	20,265,000	20,265,000
Total Other Sources	22,460,492	87,766,546	24,144,171	24,398,961	30,584,417	30,584,417
TOTAL RESOURCES	\$ 103,707,052	\$ 174,176,239	\$ 129,711,623	\$ 129,898,056	\$ 135,552,378	\$ 135,552,378

REQUIREMENTS

Expenditures

Instruction

1100 Regular Instruction

1121 Middle/Junior High Programs	\$ 1,111,958	\$ 1,416,940	\$ 2,863,639	\$ 2,882,596	\$ 3,045,744	\$ 3,045,744
1132 High School Extracurricular	48,009	299,903	22,747	22,747	-	-

1200 Special Programs

1220 Restrictive Prgrms- Disabilities	16,692,747	16,048,085	16,209,471	16,182,246	19,020,553	19,020,553
1250 Less Restrictive Programs	266,108	241,161	269,199	258,226	283,276	283,276
1260 Treatment & Habilitation	-	2,195	-	-	-	-
1271 Remediation	95,001	104,938	46,333	46,333	-	-
1280 Alternative Education	956,248	1,230,152	2,100,690	2,292,702	2,673,051	2,673,051
1291 English as a Second Language	-	663	-	259	-	-
1292 Teen Parent Program	85,799	89,791	91,045	91,045	93,178	93,178
1293 Migrant Education	706,388	769,063	1,064,251	1,417,051	995,804	995,804
1294 Youth Correction	2,695,035	2,937,775	4,397,461	4,396,270	3,936,432	3,936,432

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
All Budgetary Funds Combined

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24
1400 Summer School Programs	-	135,425	207,588	262,469	-	-
Subtotal	22,657,293	23,276,091	27,272,424	27,851,944	30,048,038	30,048,038
Support Services						
2100 Support Services						
2110 Attendance Services	1,149,656	1,105,043	1,798,700	1,759,650	2,299,020	2,299,020
2120 Guidance Services	1,199,272	1,078,836	2,174,818	2,174,818	1,842,065	1,842,065
2130 Health Services	12,536,639	16,181,447	18,052,599	18,198,547	18,343,560	18,343,560
2140 Psychological Services	624,588	655,349	1,313,328	1,362,042	1,625,136	1,625,136
2150 Speech Pathology & Audiology	1,116,514	1,238,133	1,109,720	1,179,865	1,956,194	1,956,194
2160 Other Student Treatment	985,678	1,126,432	854,627	885,836	1,392,061	1,392,061
2190 Director Student Services	1,965,936	2,115,638	1,402,331	1,387,085	1,413,685	1,413,685
2200 Instructional Staff Support						
2210 Improvement of Instruction	1,342,689	1,562,860	4,279,869	4,174,542	4,238,166	4,238,166
2240 Instructional Staff Dvlpmnt	253,341	36,399	1,276,864	1,276,864	98,026	98,026
2300 General Administration						
2310 Board of Education	317,109	265,026	476,450	474,192	300,600	300,600
2320 Executive Administration	914,714	1,026,018	1,006,110	1,026,034	1,083,225	1,083,225
2400 School Administration						
2410 Office of the Principal	2,092,128	2,344,263	2,448,270	2,449,552	2,793,053	2,793,053
2490 Other Administrative Support	1,407,978	1,657,823	1,637,055	1,637,382	1,601,389	1,601,389
2500 Business Services Support						
2510 Direction of Business	242,466	231,085	239,895	252,740	264,350	264,350
2520 Fiscal Services	976,640	1,058,354	1,177,368	1,118,280	1,026,264	1,026,264
2540 Plant Operations & Maint.	2,168,469	2,158,478	2,653,265	2,598,036	2,595,243	2,595,243
2550 Student Transportation	7,955	48,897	106,000	117,000	117,000	117,000
2570 Internal Services	977,087	952,052	1,148,975	1,099,622	1,253,679	1,253,679
2600 Central Support						
2610 Central Support	70	55	4,000	-	-	-
2620 Plan/Develop/Evaluate	2,504,023	2,000,840	5,192,404	5,192,404	3,492,187	3,492,187
2630 Information Services	342,043	455,873	444,103	398,169	508,836	508,836
2640 Staff Services	1,399,049	2,751,788	3,139,728	3,074,756	2,551,541	2,551,541
2660 Technology Services	5,758,278	6,324,706	7,981,916	7,892,494	6,893,059	6,893,059
2670 Records Management	-	-	54,500	54,500	54,500	54,500
2690 Other Support Systems	214,135	255,952	451,882	568,076	446,822	446,822
Subtotal	40,496,457	46,631,347	60,424,777	60,352,486	58,189,661	58,189,661
Enterprise and Community Svcs.						
3100 Food Services	126,830	630,772	1,606,389	1,606,451	1,701,626	1,701,626
3300 Community Services	-	24,704	-	-	-	-
Subtotal	126,830	655,476	1,606,389	1,606,451	1,701,626	1,701,626
Facilities Acquisition and Constr.						
4150 Building Acquisition Constr.	-	3,761,195	59,500	59,500	4,905,000	4,905,000
Subtotal	-	3,761,195	59,500	59,500	4,905,000	4,905,000
Other Uses						
5100 Debt Service	3,384,770	4,488,158	8,089,205	8,089,205	8,627,663	8,627,663
5300 ESD Appropriation	12,868,000	11,529,200	5,887,716	5,887,716	5,670,000	5,670,000
5400 PERS UAL Bond Lump Sum	-	60,011,402	-	-	-	-
Subtotal	16,252,770	76,028,760	13,976,921	13,976,921	14,297,663	14,297,663
Total Expenditures	79,533,350	150,352,869	103,340,011	103,847,302	109,141,988	109,141,988
5200 Fund Transfer	5,600,091	5,198,327	5,519,128	5,773,955	5,419,417	5,419,417
6000 Contingencies	-	-	16,372,484	15,340,792	15,805,973	15,805,973
Total Appropriation	85,133,441	155,551,196	125,231,623	124,962,049	130,367,378	130,367,378
Ending Fund Balance	18,573,611	18,625,043	4,480,000	4,936,007	5,185,000	5,185,000
TOTAL REQUIREMENTS	<u>\$ 103,707,052</u>	<u>\$ 174,176,239</u>	<u>\$ 129,711,623</u>	<u>\$ 129,898,056</u>	<u>\$ 135,552,378</u>	<u>\$ 135,552,378</u>

EXPENDITURES BY OBJECT

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Budget
All Budgetary Funds Combined

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24
Salaries						
0111 Licensed Salaries	\$ 11,587,858	\$ 13,446,615	\$ 14,974,399	\$ 14,978,534	\$ 16,761,346	\$ 16,761,346
0112 Classified Salaries	14,277,890	15,405,211	16,497,113	16,448,702	19,214,696	19,214,696
0113 Administrators	3,845,346	4,667,875	5,320,217	5,376,068	5,802,794	5,802,794
0114 Managerial-Classified	1,390,829	1,418,969	1,591,425	1,605,925	1,615,646	1,615,646
0121 Licensed Substitutes	93,410	142,483	238,217	252,754	191,425	191,425
0122 Classified Substitutes	10,452	42,800	61,755	59,197	57,154	57,154
0123 Licensed-Temporary	40,037	226,069	447,584	414,785	247,660	247,660
0124 Classified-Temporary	828,387	713,692	1,078,053	1,093,271	524,871	524,871
013* Additional Salary	1,567	56,993	600,542	605,607	652,437	652,437
019* Allocated Salaries	1	-	(33,760)	23,632	-	-
Subtotal	32,075,777	36,120,707	40,775,545	40,858,475	45,068,029	45,068,029
Associated Payroll Costs						
0210 Public Employee Retire	8,466,229	9,413,684	10,391,124	10,317,810	12,359,994	12,359,994
0220 Social Security Administration	2,425,506	2,756,611	2,966,857	2,967,995	3,393,444	3,393,444
0230 Other Payroll Costs	1,173,937	1,236,912	1,003,869	981,423	1,207,771	1,207,771
0240 Contractual Employee Benefits	7,704,698	7,793,879	8,863,381	8,722,210	10,446,331	10,446,331
029* Allocated Assoc. Payroll Costs	1	(1)	(24,334)	88,911	-	-
Subtotal	19,770,371	21,201,085	23,200,897	23,078,349	27,407,540	27,407,540
Purchased Services						
0310 Instruction- Professional/Tech	797,193	1,460,088	2,616,206	3,018,192	2,011,645	2,011,645
0320 Property Services	1,570,237	1,807,326	2,394,370	2,251,508	1,942,370	1,942,370
0330 Student Transportation	4,303	103,032	175,006	175,106	150,650	150,650
0340 Travel	122,625	294,332	948,501	930,134	771,202	771,202
0350 Communication	1,440,338	1,784,847	2,419,743	2,436,838	2,240,588	2,240,588
0374 Other Tuition	-	1,866	-	-	-	-
0380 Non-Instructional Prof/Tech	1,424,865	2,711,394	7,104,273	7,358,096	3,510,565	3,510,565
0390 Other Services and Adj.	81,336	136,350	(6,513)	(6,513)	36,180	36,180
0391 CTA Service Adjustments	107,034	(44,578)	113,350	113,657	(108,459)	(108,459)
0392 Allocated Purchased Services	1	1	-	324	-	-
Subtotal	5,547,932	8,254,658	15,764,936	16,277,342	10,554,741	10,554,741
Supplies and Materials						
0410 Supplies & Materials	1,011,603	1,115,738	2,451,803	2,350,795	1,675,256	1,675,256
0420 Textbooks	44,983	21,150	58,043	59,642	43,000	43,000
0430 Library Books	34,445	37,994	76,210	76,307	91,200	91,200
0440 Periodicals	2,782	382	5,000	5,250	6,100	6,100
0450 Food	7,837	203,779	821,297	821,297	890,400	890,400
0460 Non-Consumable	292,652	200,687	641,523	685,712	269,714	269,714
0470 Non-Capital Computer Software	1,915,734	558,319	656,226	672,073	397,350	397,350
0480 Non-Capital Comp Hardware	817,012	520,401	1,061,421	1,091,989	352,493	352,493
0492 Allocated Supplies & Materials	1	2	-	330	-	-
Subtotal	4,127,049	2,658,452	5,771,523	5,763,395	3,725,513	3,725,513
Capital Outlay						
0530 Improvements Not Buildings	-	67,184	-	-	-	-
0540 Equipment	-	161,765	1,026,397	1,151,935	745,918	745,918
0550 Technology	136,889	347,165	75,112	75,112	13,402	13,402
0590 Other Capital Outlay	-	3,761,195	-	-	4,900,000	4,900,000
Subtotal	136,889	4,337,309	1,101,509	1,227,047	5,659,320	5,659,320
Other Objects						
0610 Redemption of Principal	2,095,000	3,044,430	4,303,079	4,303,079	5,084,897	5,084,897
0621 Regular Interest	1,289,770	1,221,714	3,786,126	3,786,126	3,542,766	3,542,766
0640 Dues & Fees	173,413	403,140	217,816	203,099	186,155	186,155
0650 Insurance & Judgements	574,692	598,070	867,753	785,395	903,308	903,308
0680 PERS - UAL Bond	-	60,011,402	-	-	-	-
0690 Indirect Charges	874,457	972,702	1,663,111	1,677,279	1,339,719	1,339,719
0720 Transits to Districts	12,868,000	11,529,200	5,887,716	5,887,716	5,670,000	5,670,000
Subtotal	17,875,332	77,780,658	16,725,601	16,642,694	16,726,845	16,726,845
Total Expenditures	\$ 79,533,350	\$ 150,352,869	\$ 103,340,011	\$ 103,847,302	\$ 109,141,988	\$ 109,141,988

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Full-Time Equivalent
All Budgetary Funds Combined

	Actual	Actual	Revised	Projected	Proposed	Approved
	2020-21	2021-22	Budget	Actual	Budget	Budget
	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
BY ACTIVITY						
Instruction						
1100 Regular Instruction						
1121 Middle/Junior High Programs	-	-	-	25.20	25.20	25.20
1200 Special Programs						
1220 Restrictive Prgrms- Disabilities	267.26	242.11	249.70	193.64	224.21	224.21
1250 Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00	3.00
1280 Alternative Education	10.48	11.00	16.77	13.45	21.42	21.42
1292 Teen Parent Program	1.32	1.50	1.50	1.50	1.50	1.50
1293 Migrant Education	7.14	6.98	7.20	6.65	6.65	6.65
1294 Youth Correction	21.38	20.78	25.12	23.84	24.86	24.86
1400 Summer School Programs	-	-	-	0.36	-	-
Subtotal	310.58	285.37	303.29	267.64	306.84	306.84
Support Services						
2100 Support Services						
2110 Attendance Services	23.11	16.32	19.20	24.07	24.42	24.42
2120 Guidance Services	10.06	12.43	10.43	13.42	13.03	13.03
2130 Health Services	156.42	167.19	173.43	163.05	174.81	174.81
2140 Psychological Services	6.40	6.90	10.80	10.80	12.90	12.90
2150 Speech Pathology & Audiology	11.79	10.79	10.51	8.56	15.88	15.88
2160 Other Student Treatment	8.86	10.29	8.40	6.63	11.85	11.85
2190 Director Student Services	15.76	15.36	10.23	10.23	10.71	10.71
2200 Instructional Staff Support						
2210 Improvement of Instruction	4.32	4.22	7.65	8.42	8.20	8.20
2240 Instructional Staff Dvlpmnt	0.29	-	0.99	-	1.00	1.00
2300 General Administration						
2320 Executive Administration	4.00	4.00	4.00	3.96	3.96	3.96
2400 School Administration						
2410 Office of the Principal	19.48	19.74	19.48	17.83	19.58	19.58
2490 Other Administrative Support	13.31	13.39	13.46	12.58	12.03	12.03
2500 Business Services Support						
2510 Direction of Business	3.00	2.00	1.00	1.00	1.00	1.00
2520 Fiscal Services	7.43	8.43	8.85	8.80	7.30	7.30
2540 Plant Operations & Maint.	13.50	13.50	13.00	12.69	13.19	13.19
2570 Internal Services	1.97	1.97	2.00	2.20	2.25	2.25
2600 Central Support						
2620 Plan/Develop/Evaluate	2.68	6.70	13.10	15.82	16.92	16.92
2630 Information Services	2.89	2.97	3.79	2.79	3.29	3.29
2640 Staff Services	8.75	9.50	10.50	9.60	9.00	9.00
2660 Technology Services	30.20	28.95	29.70	30.00	30.10	30.10
2690 Other Support Systems	1.00	1.00	2.00	2.00	2.00	2.00
Subtotal	345.22	355.65	372.52	364.45	393.42	393.42
GRAND TOTAL	655.80	641.02	675.81	632.09	700.26	700.26

BY DEPARTMENT

100	Administration	7.89	7.97	9.79	8.75	9.25	9.25
150	Facilities Services	14.47	14.47	14.00	13.69	13.69	13.69
200	Business Services	11.00	11.00	10.45	10.65	9.70	9.70
400	Human Resources	8.75	9.50	10.50	9.60	9.00	9.00
600	Technology Services	30.20	28.95	29.70	30.00	30.10	30.10
700	Special Education Services	313.15	281.59	289.83	228.00	274.09	274.09
800	School Health Services	152.22	164.30	174.74	164.36	176.02	176.02
900	Instructional Services	118.12	123.24	136.80	167.04	178.41	178.41
GRAND TOTAL		655.80	641.02	675.81	632.09	700.26	700.26

Multnomah Education Service District
2023 - 2024 Fiscal Year Annual Full-Time Equivalent
All Budgetary Funds Combined

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Approved Budget 2023-24
BY DIVISION						
110 Administration	4.00	4.00	4.00	3.96	3.96	3.96
111 Equity & Partnerships	1.00	1.00	2.00	2.00	2.00	2.00
112 Pathways Programs	-	1.00	1.00	-	-	-
150 Facility Services	13.50	13.50	13.00	12.69	13.19	13.19
155 Transportation Services	0.97	0.97	1.00	1.00	0.50	0.50
210 Business Services Admin	3.00	2.00	1.00	1.00	1.00	1.00
220 Fiscal Services	8.00	9.00	9.45	9.65	8.70	8.70
400 Human Resources	8.75	8.50	9.50	9.60	9.00	9.00
500 Strategic Engagement	2.89	2.97	2.79	2.79	3.29	3.29
610 Student Applications	13.00	13.00	12.00	12.00	12.35	12.35
620 Business Applications	1.38	1.38	2.33	2.33	2.00	2.00
630 Infrastructure Services	4.08	4.33	5.33	5.33	5.65	5.65
640 Internal Agency Support	6.01	5.66	5.51	5.61	5.67	5.67
650 Application Development	2.30	2.25	2.20	2.25	2.20	2.20
695 Support Services	3.43	2.33	2.33	2.48	2.23	2.23
750 Functional Living Skills	132.16	118.18	105.41	92.85	116.94	116.94
755 Helensview SPED	10.44	10.16	11.46	12.26	12.96	12.96
780 Related Services	42.08	18.87	45.55	38.02	35.91	35.91
810 Health Services	152.22	162.30	174.74	164.36	176.02	176.02
900 Instructional Services	1.18	1.20	2.39	1.62	11.64	11.64
901 Student Success Act	2.68	7.45	14.85	17.69	17.79	17.79
902 CTE & STEAM	2.00	2.00	2.00	2.77	2.02	2.02
903 ESSER Funding	-	2.00	5.99	1.61	1.00	1.00
910 Curriculum & Instruction	6.21	4.57	5.05	5.05	5.58	5.58
920 Outdoor School	13.31	13.39	13.46	37.78	37.23	37.23
940 LTCT and Hospital	29.60	28.80	25.16	27.81	28.21	28.21
950 Helensview	22.41	23.11	26.18	26.58	26.63	26.63
960 The Creeks	128.47	134.38	123.41	83.87	108.28	108.28
970 Youth Correction Education	31.09	33.24	37.02	36.48	37.66	37.66
980 Alternative Pathways	2.50	2.50	2.50	4.00	4.00	4.00
990 Migrant Education	7.14	6.98	7.20	6.65	6.65	6.65
GRAND TOTAL	655.80	641.02	675.81	632.09	700.26	700.26
BY FUND						
Resolution Services Fund	317.27	316.69	310.28	279.07	315.53	315.53
Contracted Services Fund	274.11	260.04	300.96	290.25	319.16	319.16
Operating Fund	63.42	63.29	63.57	61.57	63.82	63.82
Risk Management and Reserve	1.00	1.00	1.00	1.20	1.75	1.75
GRAND TOTAL	655.80	641.02	675.81	632.09	700.26	700.26

Debt Service Schedule for New Debt

Additional Debt Issued in Fiscal Year 2021-2022

PERS UAL Bonding
Oregon Education Districts Pension Obligations, Series 2022A

Period Ending	Principal	Coupon	Interest	Debt Service	Total Annual Debt Service	Principal Balance Remaining
Dec-2023			\$ 1,322,371	\$ 1,322,371		
Jun-2024	1,016,600	4.45%	1,322,371	2,338,971	3,661,343	58,415,817
Dec-2024			1,299,752	1,299,752		
Jun-2025	1,186,324	4.45%	1,299,752	2,486,076	3,785,828	57,229,493
Dec-2025			1,273,356	1,273,356		
Jun-2026	1,367,833	4.45%	1,273,356	2,641,189	3,914,545	55,861,660
Dec-2026			1,242,922	1,242,922		
Jun-2027	1,561,797	4.45%	1,242,922	2,804,719	4,047,641	54,299,863
Dec-2027			1,208,172	1,208,172		
Jun-2028	1,768,916	4.45%	1,208,172	2,977,088	4,185,260	52,530,947
Dec-2028			1,168,814	1,168,814		
Jun-2029	1,989,932	4.45%	1,168,814	3,158,746	4,327,559	50,541,015
Dec-2029			1,124,538	1,124,538		
Jun-2030	2,225,621	4.45%	1,124,538	3,350,159	4,474,696	48,315,394
Dec-2030			1,075,018	1,075,018		
Jun-2031	2,476,801	4.45%	1,075,018	3,551,819	4,626,836	45,838,593
Dec-2031			1,019,909	1,019,909		
Jun-2032	2,744,331	4.45%	1,019,909	3,764,240	4,784,148	43,094,262
Dec-2032			958,847	958,847		
Jun-2033	3,029,114	4.45%	958,847	3,987,961	4,946,809	40,065,148
Dec-2033			891,450	891,450		
Jun-2034	3,332,102	4.45%	891,450	4,223,552	5,115,001	36,733,046
Dec-2034			817,310	817,310		
Jun-2035	3,654,290	4.45%	817,310	4,471,600	5,288,911	33,078,756
Dec-2035			736,002	736,002		
Jun-2036	3,996,729	4.45%	736,002	4,732,731	5,468,734	29,082,027
Dec-2036			647,075	647,075		
Jun-2037	4,360,520	4.45%	647,075	5,007,595	5,654,670	24,721,507
Dec-2037			550,054	550,054		
Jun-2038	4,746,822	4.45%	550,054	5,296,876	5,846,929	19,974,685
Dec-2038			444,437	444,437		
Jun-2039	5,156,851	4.45%	444,437	5,601,288	6,045,724	14,817,834
Dec-2039			329,697	329,697		
Jun-2040	5,591,886	4.45%	329,697	5,921,583	6,251,280	9,225,948
Dec-2040			205,277	205,277		
Jun-2041	6,053,268	4.45%	205,277	6,258,545	6,463,823	3,172,680
Dec-2041			70,592	70,592		
Jun-2042	3,172,680	4.45%	70,592	3,243,272	3,313,864	-