

Multnomah Education Service District  
Multnomah County, Oregon

# Proposed Budget

For the Fiscal Year 2023-2024

11611 NE Ainsworth Circle  
Portland, OR 97220  
[www.multnomahesd.org](http://www.multnomahesd.org)  
Presented to the MESD Budget Committee  
4/11/2023

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*Multnomah Education Service District*  
*2023-2024 Proposed Budget*

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## **Introduction and Overview**

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



## **Superintendent's Budget Message**

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 ADSCME expire June 20, 2024. The financial impact of new agreements beginning in the 2024-25 school year could result in mid-year 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.

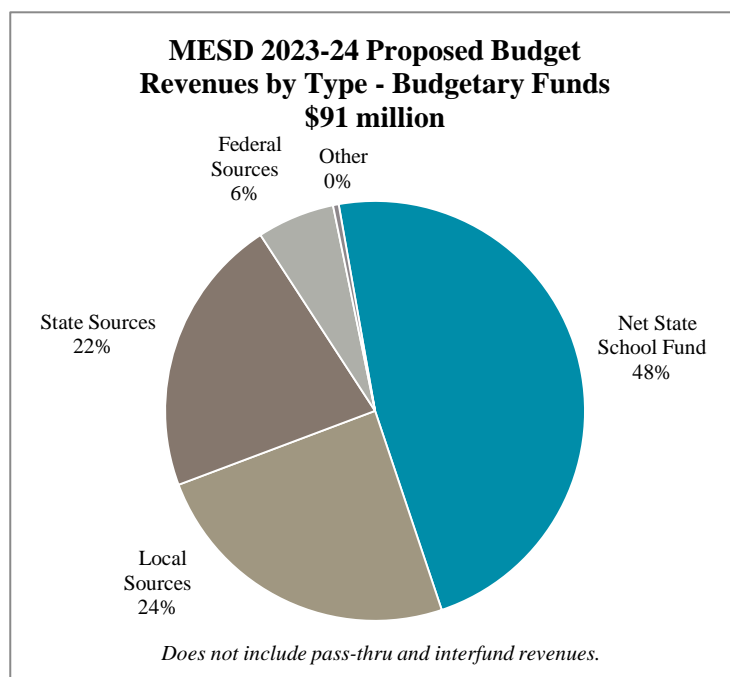
Dr. Paul Coakley  
MESD Superintendent and Budget Officer



## 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.



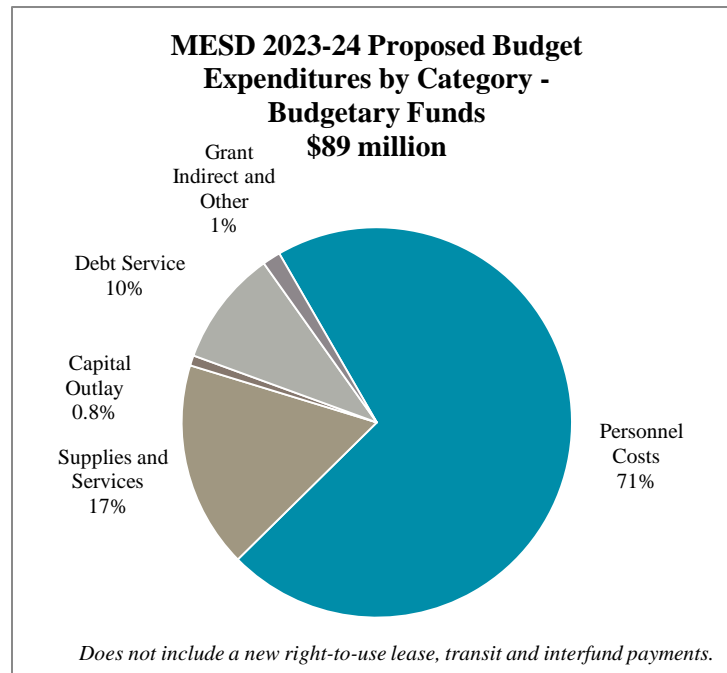
### Multnomah Education Service District 2022-23 Estimated Revenues and 2023-24 Proposed Budget

	Estimated 2022-2023	Proposed 2023-2024	Change
Revenues by Type:			
Property Taxes	\$40,031,000	\$41,357,000	3%
State School Fund	7,686,841	7,447,168	-3%
Less Transits to Districts	-5,887,716	-5,670,000	-4%
Net State School Fund	41,830,125	43,134,168	3%
Local Sources	19,557,938	22,114,694	13%
State Sources	21,400,382	19,500,807	-9%
Federal Sources	8,425,691	5,411,843	-36%
Other	314,198	395,228	26%
Subtotal - Revenues by Type	91,528,334	90,556,740	-1%
SSF Revenue passed thru to Districts	5,887,716	5,670,000	-4%
Interfund Revenues for Debt Service	6,995,607	7,564,366	8%
Interfund Revenues for Workers Comp	1,087,438	1,176,855	8%
Total Revenues - Budgetary Funds	105,499,095	104,967,961	-1%

## Budget Overview

### Expenditures – All Funds

As with most all government agencies, our most significant investment is our people. Personnel costs make up 71% of our total expenditures for the District.



### Multnomah Education Service District 2022-23 Estimated Expenditures and 2023-24 Proposed Budget

Expenditure by Category:	Estimated 2022-2023	Proposed 2023-2024	Change
Personnel Costs	\$55,853,779	\$63,734,348	14%
Supplies and Services	23,029,231	15,369,717	-33%
Capital Outlay	1,227,047	759,320	-38%
Debt Service	8,089,205	8,627,663	7%
Grant Indirect and Other	1,677,279	1,339,719	-20%
Subtotal - Expenditures by Category	89,876,541	89,830,767	-0.1%
Right to Use Lease	-	4,900,000	
Transit Payments	5,887,716	5,670,000	-4%
Interfund Payment for Debt Service	6,995,607	7,564,366	8%
Interfund Payment for Workers Comp	1,087,438	1,176,855	8%
Total Expenditures - Budgetary Funds	103,847,302	109,141,988	5%

## **Profile of the District**

### *Mission Statement:*

*Educating, Engaging, Inspiring, and Empowering through systems of support.*

### **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 2023-24, none of the MESD's local districts chose to opt out.

### **District Structure**

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

### Multnomah Education Service District Board of Directors

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

### Administration

Dr. Paul Coakley	Superintendent
Sascha Perrins	Assistant Superintendent
Doana Anderson	Director, Business & Operations
Todd Greaves	Director, Student Services
Dr. Deon Logan	Director, Human Resource Services
Dr. Reiko Williams	Director, Strategic Engagement

### *Geography and Population*

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

### MESD Component Districts



MESD Eight Component Districts					
District	Total Schools	Total Enrollment	District	Total Schools	Total Enrollment
Centennial	10	5,487	Parkrose	6	2,805
Corbett	1	1,055	Portland	103	44,681
David Douglas	18	8,645	Reynolds	20	9,807
Gresham-Barlow	22	11,458	Riverdale	2	595

Source: ODE Fall Membership Report 2022/23, <https://www.oregon.gov/ode/reports-and-data/students/Pages/Student-Enrollment-Reports.aspx>

Within these districts are 182 schools with more than 84,000 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 823,000 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, 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 as well as to districts outside of Multnomah County:

**Student Services - Special Education** partners with community organizations and districts to ensure that every child with a disability is provided the best educational opportunities available.

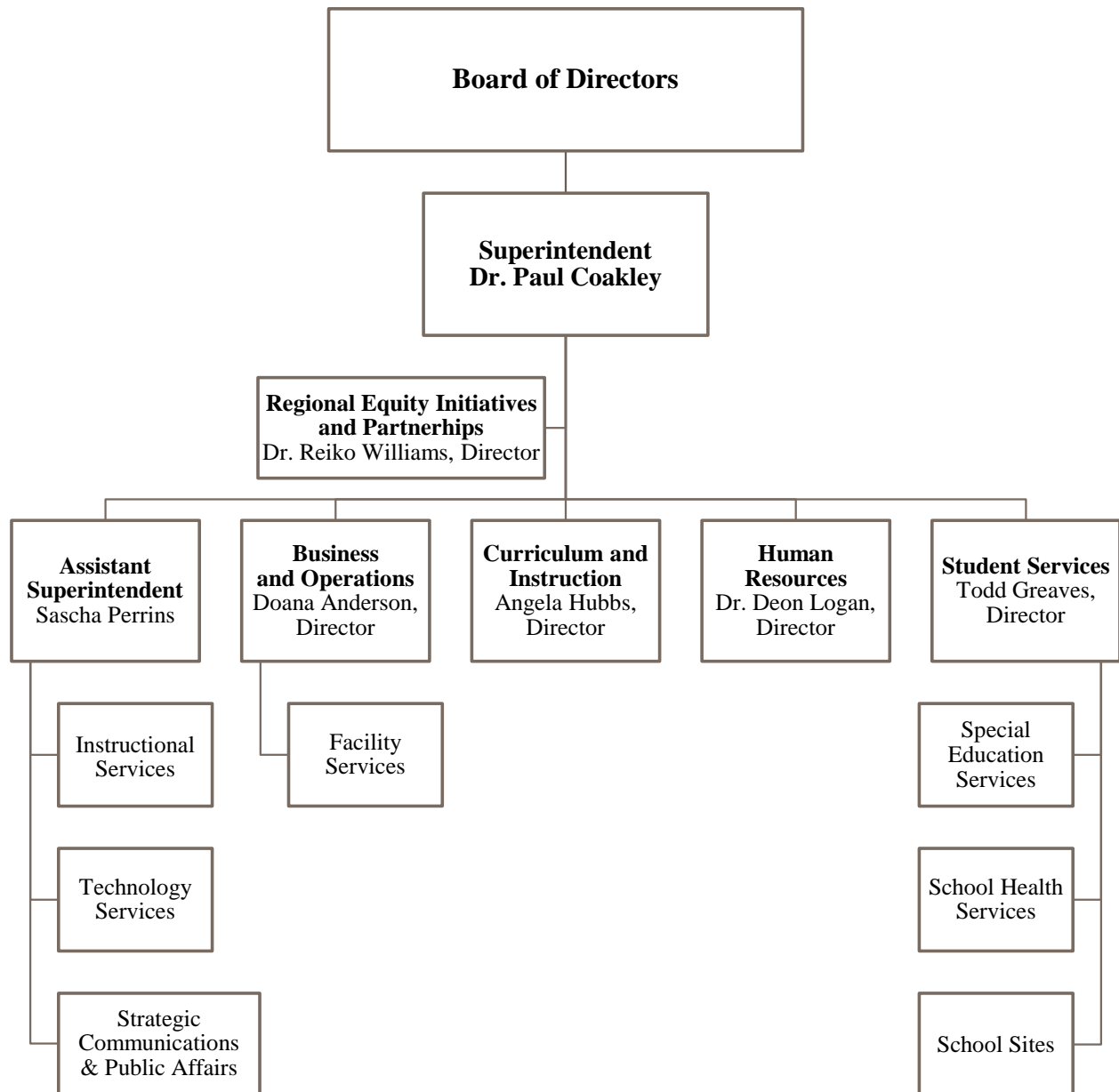
**Student Services - School Health** provides and coordinates specialized services that support the educational experience for students. The department works to ensure that all areas of health are supported for our students' physical, emotional and mental well-being. Together a connection is formed between 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. 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 districts as well as internally to the MESD. The goal of Technology Services is to deliver administrative computer technology and support designed to increase the 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 business functions, liaison services between the Department of Education and component school districts, registration of children being taught by private teachers, parents or legal guardians pursuant to ORS 339.035, and substitute teacher registration and administration. Other support services include home school registration and courier services.

**Multnomah Education Service District****Organization Chart****April 7, 2023**

## Financial Structure

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

### Budgetary Funds:

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

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

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

### Non-Governmental Fund:

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

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



## Budget Process

The District is required by the State of Oregon to adopt an annual budget for all funds subject to the requirements of Local Budget Law as outlined in 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>
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 7, 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)

**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.

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**  
**2023 - 2024 Fiscal Year Proposed 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	\$ 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
<b>Long Term Debt Sources</b>	-	-	4,900,000	-	-	-	4,900,000
<b>Interfund Transfers</b>	-	-	4,880,417	-	449,000	90,000	5,419,417
<b>Beginning Fund Balance</b>	13,550,000	-	3,765,000	-	1,200,000	1,750,000	20,265,000
<b>TOTAL RESOURCES</b>	<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**

<b>Expenditures by Activity</b>							
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
<b>Interfund Transfers</b>	5,030,417	-	389,000	-	-	-	5,419,417
<b>Contingencies</b>	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
<b>TOTAL REQUIREMENTS</b>	<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**

<b>By Category</b>							
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>

<b>By Department</b>							
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 Proposed 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	\$ 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
<b>Intermediate Sources</b>							
2200 Restricted Revenue	-	395,228	-	-	-	-	395,228
Subtotal	-	395,228	-	-	-	-	395,228
<b>State Sources</b>							
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
<b>Federal Sources</b>							
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
<b>Total Revenues</b>	49,012,369	45,209,724	1,959,647	7,574,366	25,000	1,186,855	104,967,961
<b>Other Sources</b>							
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
<b>Total Other Sources</b>	13,550,000	-	13,545,417	-	1,649,000	1,840,000	30,584,417
<b>TOTAL RESOURCES</b>	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 Proposed 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	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
<b>2200 Instructional Staff Support</b>							
2210 Improvement of Instruction	884,675	3,249,216	104,275	-	-	-	4,238,166
2240 Instructional Staff Dvlpmnt	-	98,026	-	-	-	-	98,026
<b>2300 General Administration</b>							
2310 Board of Education	-	-	225,600	-	-	75,000	300,600
2320 Executive Administration	200,067	-	883,158	-	-	-	1,083,225
<b>2400 School Administration</b>							
2410 Office of the Principal	1,397,442	1,395,611	-	-	-	-	2,793,053
2490 Other Administrative Support	-	1,601,389	-	-	-	-	1,601,389
<b>2500 Business Services Support</b>							
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
<b>2600 Central Support</b>							
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
<b>Enterprise and Community Svcs.</b>							
3100 Food Services	180,611	1,521,015	-	-	-	-	1,701,626
Subtotal	180,611	1,521,015	-	-	-	-	1,701,626
<b>Facilities Acquisition and Constr.</b>							
4150 Building Acquisition Constr.	-	-	4,900,000	-	5,000	-	4,905,000
Subtotal	-	-	4,900,000	-	5,000	-	4,905,000
<b>Other Uses</b>							
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
<b>Total Appropriation</b>	62,562,369	45,209,724	11,835,064	7,574,366	944,000	2,241,855	130,367,378
<b>Ending Fund Balance</b>	-	-	3,670,000	-	730,000	785,000	5,185,000
<b>TOTAL REQUIREMENTS</b>	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 Proposed 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	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
<b>Associated Payroll Costs</b>							
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
<b>Purchased Services</b>							
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
<b>Supplies and Materials</b>							
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
<b>Capital Outlay</b>							
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
<b>Other Objects</b>							
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
<b>Total Expenditures</b>	<b>\$ 43,402,166</b>	<b>\$ 45,064,592</b>	<b>\$ 11,326,325</b>	<b>\$ 7,574,366</b>	<b>\$ 512,872</b>	<b>\$ 1,261,667</b>	<b>\$ 109,141,988</b>

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

<b>From Fund</b>	<b>To Fund</b>	<b>Amount</b>
<b>Resolution Services</b>	<b>Facilities &amp; Equipment Reserve</b>	\$ 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		
<b>Resolution Services</b>	<b>Operating</b>	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.		
<b>Operating</b>	<b>Facilities &amp; Equipment Reserve</b>	299,000
This amount funds current and future repairs, replacement, and improvements of the agency's facilities and equipment.		
<b>Operating</b>	<b>Risk Management and Reserve</b>	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.		
<b>Total Interfund Transfers</b>		<b>\$ 5,419,417</b>



**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Proposed 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>1100 Regular Instruction</b>						
1121 Middle/Junior High Programs	-	25.20	-	-	-	25.20
<b>1200 Special Programs</b>						
1220 Restrictive Prgms- Disabilities	97.73	126.48	-	-	-	224.21
1250 Less Restrictive Programs	2.70	0.30	-	-	-	3.00
1280 Alternative Education	20.52	0.90	-	-	-	21.42
1292 Teen Parent Program	1.40	0.10	-	-	-	1.50
1293 Migrant Education	-	6.65	-	-	-	6.65
1294 Youth Correction	2.84	22.02	-	-	-	24.86
Subtotal	125.19	181.65	-	-	-	306.84
<b>Support Services</b>						
<b>2100 Support Services</b>						
2110 Attendance Services	14.80	9.62	-	-	-	24.42
2120 Guidance Services	-	13.03	-	-	-	13.03
2130 Health Services	109.73	46.97	18.11	-	-	174.81
2140 Psychological Services	6.83	6.07	-	-	-	12.90
2150 Speech Pathology & Audiology	11.63	4.25	-	-	-	15.88
2160 Other Student Treatment	7.84	4.01	-	-	-	11.85
2190 Director Student Services	3.70	6.81	0.20	-	-	10.71
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	5.08	2.52	0.60	-	-	8.20
2240 Instructional Staff Dvlpmnt	-	1.00	-	-	-	1.00
<b>2300 General Administration</b>						
2320 Executive Administration	1.00	-	2.96	-	-	3.96
<b>2400 School Administration</b>						
2410 Office of the Principal	9.73	9.85	-	-	-	19.58
2490 Other Administrative Support	-	12.03	-	-	-	12.03
<b>2500 Business Services Support</b>						
2510 Direction of Business	-	-	1.00	-	-	1.00
2520 Fiscal Services	1.00	-	6.30	-	-	7.30
2540 Plant Operations & Maint.	-	-	13.19	-	-	13.19
2570 Internal Services	0.50	-	-	-	1.75	2.25
<b>2600 Central Support</b>						
2620 Plan/Develop/Evaluate	-	16.92	-	-	-	16.92
2630 Information Services	-	-	3.29	-	-	3.29
2640 Staff Services	0.50	-	8.50	-	-	9.00
2660 Technology Services	18.00	4.43	7.67	-	-	30.10
2690 Other Support Systems	-	-	2.00	-	-	2.00
Subtotal	190.34	137.51	63.82	-	1.75	393.42
<b>GRAND TOTAL</b>	<b>315.53</b>	<b>319.16</b>	<b>63.82</b>	<b>-</b>	<b>1.75</b>	<b>700.26</b>

**BY DEPARTMENT**

100 Administration	1.00	-	8.25	-	-	9.25
150 Facilities Services	0.50	-	13.19	-	-	13.69
200 Business Services	1.00	-	6.95	-	1.75	9.70
400 Human Resources	0.50	-	8.50	-	-	9.00
600 Technology Services	18.00	4.43	7.67	-	-	30.10
700 Special Education Services	140.83	133.26	-	-	-	274.09
800 School Health Services	111.36	46.55	18.11	-	-	176.02
900 Instructional Services	42.34	134.92	1.15	-	-	178.41
<b>GRAND TOTAL</b>	<b>315.53</b>	<b>319.16</b>	<b>63.82</b>	<b>-</b>	<b>1.75</b>	<b>700.26</b>

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Proposed 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>1100 Regular Instruction</b>						
1121 Middle/Junior High Programs	-	30.00	-	-	-	30.00
<b>1200 Special Programs</b>						
1220 Restrictive Prgms- Disabilities	107.70	138.50	-	-	-	246.20
1250 Less Restrictive Programs	2.70	0.30	-	-	-	3.00
1280 Alternative Education	22.90	0.90	-	-	-	23.80
1292 Teen Parent Program	1.40	0.10	-	-	-	1.50
1293 Migrant Education	-	7.00	-	-	-	7.00
1294 Youth Correction	3.17	22.93	-	-	-	26.10
Subtotal	137.87	199.73	-	-	-	337.60
<b>Support Services</b>						
<b>2100 Support Services</b>						
2110 Attendance Services	14.87	9.80	-	-	-	24.67
2120 Guidance Services	-	13.08	-	-	-	13.08
2130 Health Services	129.95	54.80	18.70	-	-	203.45
2140 Psychological Services	6.83	6.07	-	-	-	12.90
2150 Speech Pathology & Audiology	14.90	4.40	-	-	-	19.30
2160 Other Student Treatment	8.68	4.42	-	-	-	13.10
2190 Director Student Services	3.70	7.00	0.20	-	-	10.90
<b>2200 Instructional Staff Support</b>						
2210 Improvement of Instruction	5.08	2.52	0.60	-	-	8.20
2240 Instructional Staff Dvlpmnt	-	1.00	-	-	-	1.00
<b>2300 General Administration</b>						
2320 Executive Administration	1.00	-	2.96	-	-	3.96
<b>2400 School Administration</b>						
2410 Office of the Principal	9.73	9.85	-	-	-	19.58
2490 Other Administrative Support	-	12.85	-	-	-	12.85
<b>2500 Business Services Support</b>						
2510 Direction of Business	-	-	1.00	-	-	1.00
2520 Fiscal Services	1.00	-	6.30	-	-	7.30
2540 Plant Operations & Maint.	-	-	13.50	-	-	13.50
2570 Internal Services	0.50	-	-	-	2.20	2.70
<b>2600 Central Support</b>						
2620 Plan/Develop/Evaluate	-	17.02	-	-	-	17.02
2630 Information Services	-	-	3.29	-	-	3.29
2640 Staff Services	0.50	-	9.00	-	-	9.50
2660 Technology Services	18.00	4.43	7.67	-	-	30.10
2690 Other Support Systems	-	-	2.00	-	-	2.00
Subtotal	214.74	147.24	65.22	-	2.20	429.40
<b>GRAND TOTAL</b>	<b>352.61</b>	<b>346.97</b>	<b>65.22</b>	<b>-</b>	<b>2.20</b>	<b>767.00</b>

**BY DEPARTMENT**

100 Administration	1.00	-	8.25	-	-	9.25
150 Facilities Services	0.50	-	13.50	-	-	14.00
200 Business Services	1.00	-	6.95	-	2.20	10.15
400 Human Resources	0.50	-	9.00	-	-	9.50
600 Technology Services	18.00	4.43	7.67	-	-	30.10
700 Special Education Services	153.76	144.27	-	-	-	298.03
800 School Health Services	132.70	54.25	18.70	-	-	205.65
900 Instructional Services	45.15	144.02	1.15	-	-	190.32
<b>GRAND TOTAL</b>	<b>352.61</b>	<b>346.97</b>	<b>65.22</b>	<b>-</b>	<b>2.20</b>	<b>767.00</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 current year projected actual budget and the 2023-2024 proposed budget. The 2023-24 proposed 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**  
**2023 - 2024 Fiscal Year Annual Budget**  
**All Budgetary Funds Combined**

	<b>Actual</b> <b>2020-21</b>	<b>Actual</b> <b>2021-22</b>	<b>Revised</b> <b>Budget</b> <b>2022-23</b>	<b>Projected</b> <b>Actual</b> <b>2022-23</b>	<b>Proposed</b> <b>Budget</b> <b>2023-24</b>
<b>RESOURCES</b>					
<b>Revenues</b>					
<b>Local Sources</b>					
1110 Ad Valorem Taxes	\$ 36,467,812	\$ 38,324,789	\$ 40,021,000	\$ 40,021,000	\$ 41,347,000
1190 Penalties & Interest on Taxes	18,070	12,641	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
1600 Food Service	-	-	1,198	-	-
1800 Community Service Activities	7,504	-	2,824	2,824	2,824
1910 Rentals	23,940	23,940	17,940	18,940	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
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
1980 Fees Charged to Grants	875,092	987,142	1,310,178	1,260,000	1,160,000
1985 Fees-Non-Component Districts	158,963	311,994	255,717	255,717	275,000
1990 Miscellaneous	186,232	245,704	1,030,106	878,338	222,921
Subtotal	55,593,119	60,680,874	67,894,145	67,671,983	72,212,915
<b>Intermediate Sources</b>					
2200 Restricted Revenue	104,256	524,426	314,198	314,198	395,228
Subtotal	104,256	524,426	314,198	314,198	395,228
<b>State Sources</b>					
3101 SSF- General Support	10,065,829	8,485,956	7,888,573	7,686,841	7,447,168
3299 Other Restricted Grants Aid	13,250,381	12,605,161	21,219,125	21,400,382	19,500,807
Subtotal	23,316,210	21,091,117	29,107,698	29,087,223	26,947,975
<b>Federal Sources</b>					
1990 Medicaid	46,177	65,799	-	-	-
4300 Fed Restricted Revenue	301,376	306,796	658,762	658,762	613,268
4500 Federal Restrict Rev Thru State	1,885,422	3,621,633	7,592,649	7,766,929	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
<b>Total Revenues</b>	<b>81,246,560</b>	<b>86,409,693</b>	<b>105,567,452</b>	<b>105,499,095</b>	<b>104,967,961</b>
<b>Other Sources</b>					
5100 Long Term Debt Sources	-	63,994,611	-	-	4,900,000
5200 Interfund Transfers	5,600,091	5,198,327	5,519,128	5,773,955	5,419,417
5400 Beginning Fund Balance	16,860,401	18,573,608	18,625,043	18,625,006	20,265,000
<b>Total Other Sources</b>	<b>22,460,492</b>	<b>87,766,546</b>	<b>24,144,171</b>	<b>24,398,961</b>	<b>30,584,417</b>
<b>TOTAL RESOURCES</b>	<b>\$ 103,707,052</b>	<b>\$ 174,176,239</b>	<b>\$ 129,711,623</b>	<b>\$ 129,898,056</b>	<b>\$ 135,552,378</b>

**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
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
1250 Less Restrictive Programs	266,108	241,161	269,199	258,226	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
1291 English as a Second Language	-	663	-	259	-
1292 Teen Parent Program	85,799	89,791	91,045	91,045	93,178
1293 Migrant Education	706,388	769,063	1,064,251	1,417,051	995,804
1294 Youth Correction	2,695,035	2,937,775	4,397,461	4,396,270	3,936,432

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

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

**EXPENDITURES BY OBJECT**

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

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

**Multnomah Education Service District**  
**2023 - 2024 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>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>		
<b>BY ACTIVITY</b>					
<b>Instruction</b>					
<b>1100 Regular Instruction</b>					
1121 Middle/Junior High Programs	-	-	-	25.20	25.20
<b>1200 Special Programs</b>					
1220 Restrictive Prgrms- Disabilities	267.26	242.11	249.70	193.64	224.21
1250 Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00
1280 Alternative Education	10.48	11.00	16.77	13.45	21.42
1292 Teen Parent Program	1.32	1.50	1.50	1.50	1.50
1293 Migrant Education	7.14	6.98	7.20	6.65	6.65
1294 Youth Correction	21.38	20.78	25.12	23.84	24.86
<b>1400 Summer School Programs</b>	-	-	-	0.36	-
Subtotal	310.58	285.37	303.29	267.64	306.84
<b>Support Services</b>					
<b>2100 Support Services</b>					
2110 Attendance Services	23.11	16.32	19.20	24.07	24.42
2120 Guidance Services	10.06	12.43	10.43	13.42	13.03
2130 Health Services	156.42	167.19	173.43	163.05	174.81
2140 Psychological Services	6.40	6.90	10.80	10.80	12.90
2150 Speech Pathology & Audiology	11.79	10.79	10.51	8.56	15.88
2160 Other Student Treatment	8.86	10.29	8.40	6.63	11.85
2190 Director Student Services	15.76	15.36	10.23	10.23	10.71
<b>2200 Instructional Staff Support</b>					
2210 Improvement of Instruction	4.32	4.22	7.65	8.42	8.20
2240 Instructional Staff Dvlpmnt	0.29	-	0.99	-	1.00
<b>2300 General Administration</b>					
2320 Executive Administration	4.00	4.00	4.00	3.96	3.96
<b>2400 School Administration</b>					
2410 Office of the Principal	19.48	19.74	19.48	17.83	19.58
2490 Other Administrative Support	13.31	13.39	13.46	12.58	12.03
<b>2500 Business Services Support</b>					
2510 Direction of Business	3.00	2.00	1.00	1.00	1.00
2520 Fiscal Services	7.43	8.43	8.85	8.80	7.30
2540 Plant Operations & Maint.	13.50	13.50	13.00	12.69	13.19
2570 Internal Services	1.97	1.97	2.00	2.20	2.25
<b>2600 Central Support</b>					
2620 Plan/Develop/Evaluate	2.68	6.70	13.10	15.82	16.92
2630 Information Services	2.89	2.97	3.79	2.79	3.29
2640 Staff Services	8.75	9.50	10.50	9.60	9.00
2660 Technology Services	30.20	28.95	29.70	30.00	30.10
2690 Other Support Systems	1.00	1.00	2.00	2.00	2.00
Subtotal	345.22	355.65	372.52	364.45	393.42
<b>GRAND TOTAL</b>	<b>655.80</b>	<b>641.02</b>	<b>675.81</b>	<b>632.09</b>	<b>700.26</b>

**BY DEPARTMENT**

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

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

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



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

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>		
<b>BY ACTIVITY</b>					
<b>Instruction</b>					
<b>1100 Regular Instruction</b>					
1121 Middle/Junior High Programs	-	-	-	30.00	30.00
<b>1200 Special Programs</b>					
1220 Restrictive Prgrms- Disabilities	297.00	268.00	275.50	211.20	246.20
1250 Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00
1280 Alternative Education	10.60	11.00	18.50	13.90	23.80
1292 Teen Parent Program	1.50	1.50	1.50	1.50	1.50
1293 Migrant Education	9.00	8.00	8.00	7.00	7.00
1294 Youth Correction	24.72	23.12	26.85	24.75	26.10
<b>1400 Summer School Programs</b>	-	-	-	0.40	-
Subtotal	345.82	314.62	333.35	291.75	337.60
<b>Support Services</b>					
<b>2100 Support Services</b>					
2110 Attendance Services	24.72	16.57	19.57	24.32	24.67
2120 Guidance Services	10.56	13.54	11.53	13.43	13.08
2130 Health Services	182.80	199.87	206.76	189.76	203.45
2140 Psychological Services	6.90	7.90	10.80	10.80	12.90
2150 Speech Pathology & Audiology	13.70	12.70	12.30	10.30	19.30
2160 Other Student Treatment	9.60	11.60	9.00	7.00	13.10
2190 Director Student Services	16.79	15.87	10.42	10.42	10.90
<b>2200 Instructional Staff Support</b>					
2210 Improvement of Instruction	5.22	4.22	7.65	8.67	8.20
2240 Instructional Staff Dvlpmnt	1.00	-	1.00	-	1.00
<b>2300 General Administration</b>					
2320 Executive Administration	4.00	4.00	4.00	3.96	3.96
<b>2400 School Administration</b>					
2410 Office of the Principal	20.15	20.35	19.48	17.83	19.58
2490 Other Administrative Support	14.79	14.79	14.85	13.45	12.85
<b>2500 Business Services Support</b>					
2510 Direction of Business	3.00	2.00	1.00	1.00	1.00
2520 Fiscal Services	7.43	8.43	9.35	9.30	7.30
2540 Plant Operations & Maint.	13.50	13.50	13.00	13.00	13.50
2570 Internal Services	2.50	2.50	2.00	2.20	2.70
<b>2600 Central Support</b>					
2620 Plan/Develop/Evaluate	2.68	6.70	13.20	15.92	17.02
2630 Information Services	2.89	3.14	3.79	2.79	3.29
2640 Staff Services	8.75	9.50	11.00	10.10	9.50
2660 Technology Services	30.20	29.20	29.95	30.00	30.10
2690 Other Support Systems	1.00	1.00	2.00	2.00	2.00
Subtotal	382.18	397.38	412.65	396.25	429.40
<b>GRAND TOTAL</b>	<b>728.00</b>	<b>712.00</b>	<b>746.00</b>	<b>688.00</b>	<b>767.00</b>

<b>BY DEPARTMENT</b>					
100 Administration	7.89	8.14	9.79	8.75	9.25
150 Facilities Services	15.00	15.00	14.00	14.00	14.00
200 Business Services	11.00	11.00	10.95	11.15	10.15
400 Human Resources	8.75	9.50	11.00	10.10	9.50
600 Technology Services	30.20	29.20	29.95	30.00	30.10
700 Special Education Services	345.72	309.80	315.65	245.15	298.03
800 School Health Services	179.00	197.07	209.06	192.06	205.65
900 Instructional Services	130.44	132.29	145.60	176.79	190.32
<b>GRAND TOTAL</b>	<b>728.00</b>	<b>712.00</b>	<b>746.00</b>	<b>688.00</b>	<b>767.00</b>

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

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
<b>BY DIVISION</b>					
110 Administration	4.00	4.00	4.00	3.96	3.96
111 Equity & Partnerships	1.00	1.00	2.00	2.00	2.00
112 Pathways Programs	-	1.00	1.00	-	-
150 Facility Services	13.50	13.50	13.00	13.00	13.50
155 Transportation Services	1.50	1.50	1.00	1.00	0.50
210 Business Services Admin	3.00	2.00	1.00	1.00	1.00
220 Fiscal Services	8.00	9.00	9.95	10.15	9.15
400 Human Resources	8.75	8.50	10.00	10.10	9.50
500 Strategic Engagement	2.89	3.14	2.79	2.79	3.29
610 Student Applications	13.00	13.00	12.00	12.00	12.35
620 Business Applications	1.38	1.38	2.33	2.33	2.00
630 Infrastructure Services	4.08	4.33	5.33	5.33	5.65
640 Internal Agency Support	6.01	5.71	5.56	5.61	5.67
650 Application Development	2.30	2.30	2.25	2.25	2.20
695 Support Services	3.43	2.48	2.48	2.48	2.23
750 Functional Living Skills	147.80	130.27	115.55	100.50	126.80
755 Helensview SPED	11.22	10.52	11.58	12.38	13.08
780 Related Services	48.05	22.33	50.83	41.93	41.40
810 Health Services	179.00	195.07	209.06	192.06	205.65
900 Instructional Services	1.18	1.20	3.67	1.62	14.02
901 Student Success Act	2.68	7.70	15.20	17.92	18.02
902 CTE & STEAM	2.00	2.00	2.00	3.02	2.02
903 ESSER Funding	-	2.00	6.00	1.65	1.00
910 Curriculum & Instruction	7.82	4.57	5.05	5.05	5.58
920 Outdoor School	14.79	14.79	14.85	43.45	42.85
940 LTCT and Hospital	32.34	31.24	26.85	29.65	30.15
950 Helensview	23.20	23.60	26.63	27.03	26.73
960 The Creeks	138.65	146.68	133.69	89.34	116.75
970 Youth Correction Education	34.43	36.19	39.35	37.40	38.95
980 Alternative Pathways	3.00	3.00	3.00	4.00	4.00
990 Migrant Education	9.00	8.00	8.00	7.00	7.00
<b>GRAND TOTAL</b>	<b>728.00</b>	<b>712.00</b>	<b>746.00</b>	<b>688.00</b>	<b>767.00</b>
<b>BY FUND</b>					
Resolution Services Fund	359.79	359.57	347.11	309.08	352.61
Contracted Services Fund	302.73	287.43	332.98	314.55	346.97
Operating Fund	64.48	64.00	64.91	63.17	65.22
Risk Management and Reserve	1.00	1.00	1.00	1.20	2.20
<b>GRAND TOTAL</b>	<b>728.00</b>	<b>712.00</b>	<b>746.00</b>	<b>688.00</b>	<b>767.00</b>

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**1 Resolution Services Fund**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>RESOURCES</b>					
<b>Revenues</b>					
<b>Local Sources</b>					
1110 Ad Valorem Taxes	\$ 36,467,812	\$ 38,324,789	\$ 40,021,000	\$ 40,021,000	\$ 41,347,000
1190 Penalties & Interest on Taxes	18,070	12,641	10,000	10,000	10,000
1920 Private Contribution/Donations	1,525	167	-	-	-
1940 Services to Local Ed Agencies	9,102	32,612	17,500	17,500	19,430
1960 Recover Prior Yrs Expenditures	29	30	-	-	-
1990 Miscellaneous	11,152	16,309	33,239	41,039	85,464
Subtotal	36,507,690	38,386,548	40,081,739	40,089,539	41,461,894
<b>State Sources</b>					
3101 SSF- General Support	10,065,829	8,485,956	7,888,573	7,686,841	7,447,168
3102 SSF - School Lunch Match	(3,419)	(3,419)	-	-	-
3299 Other Restricted Grants Aid	1,705,230	1,933,973	55,123	55,123	55,123
Subtotal	11,767,640	10,416,510	7,943,696	7,741,964	7,502,291
<b>Federal Sources</b>					
1990 Medicaid	18,502	26,432	-	-	-
4500 Federal Restrict Rev Thru State	-	56,047	55,866	63,208	48,184
Subtotal	18,502	82,479	55,866	63,208	48,184
<b>Total Revenues</b>	48,293,832	48,885,537	48,081,301	47,894,711	49,012,369
<b>Other Sources</b>					
5400 Beginning Fund Balance	8,325,729	8,683,957	9,369,881	9,369,881	13,550,000
<b>Total Other Sources</b>	8,325,729	8,683,957	9,369,881	9,369,881	13,550,000
<b>TOTAL RESOURCES</b>	<u>\$ 56,619,561</u>	<u>\$ 57,569,494</u>	<u>\$ 57,451,182</u>	<u>\$ 57,264,592</u>	<u>\$ 62,562,369</u>
<b>REQUIREMENTS</b>					
<b>Expenditures</b>					
<b>Instruction</b>					
<b>1100 Regular Instruction</b>					
1121 Middle/Junior High Programs	\$ 799,797	\$ 598,385	\$ 52,792	\$ 52,792	\$ -
<b>1200 Special Programs</b>					
1220 Restrictive Prgms- Disabilities	7,676,574	6,611,422	6,670,178	6,600,688	8,009,887
1250 Less Restrictive Programs	226,383	206,286	229,341	220,088	255,045
1280 Alternative Education	707,202	1,018,491	1,343,108	1,370,455	2,574,020
1291 English as a Second Language	-	663	-	259	-
1292 Teen Parent Program	48,727	48,927	82,396	82,396	87,280
1294 Youth Correction	370,177	362,500	425,795	425,795	442,712
Subtotal	9,828,860	8,846,674	8,803,610	8,752,473	11,368,944
<b>Support Services</b>					
<b>2100 Support Services</b>					
2110 Attendance Services	549,364	646,670	745,081	730,130	1,243,208
2130 Health Services	9,771,756	10,981,063	11,822,267	11,929,419	12,016,301
2140 Psychological Services	290,598	281,945	617,168	636,922	767,941
2150 Speech Pathology & Audiology	710,293	847,575	831,461	851,991	1,293,846
2160 Other Student Treatment	577,916	680,330	636,525	667,832	975,014
2190 Director Student Services	742,785	1,036,359	424,435	416,959	504,071
<b>2200 Instructional Staff Support</b>					
2210 Improvement of Instruction	293,370	340,318	694,559	694,559	884,675
<b>2300 General Administration</b>					
2320 Executive Administration	170,631	181,509	162,636	167,426	200,067
<b>2400 School Administration</b>					
2410 Office of the Principal	1,060,444	1,184,096	1,210,113	1,210,835	1,397,442
2490 Other Administrative Support	706,340	917,268	-	-	-

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**1 Resolution Services Fund**

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24
<b>2500 Business Services Support</b>					
2520 Fiscal Services	134,276	192,559	193,300	193,300	198,787
2540 Plant Operations & Maint.	515,864	896,766	1,691,921	1,691,921	1,991,991
2550 Student Transportation	-	29,315	-	-	-
2570 Internal Services	43,201	43,682	33,821	33,821	36,077
<b>2600 Central Support</b>					
2630 Information Services	2,480	2,480	2,480	2,480	2,480
2640 Staff Services	89,701	82,369	51,152	51,152	58,855
2660 Technology Services	4,173,252	4,347,049	4,789,673	4,746,953	4,611,856
Subtotal	19,832,271	22,691,353	23,906,592	24,025,700	26,182,611
<b>Enterprise and Community Svcs.</b>					
3100 Food Services	71,482	305,048	136,889	136,951	180,611
Subtotal	71,482	305,048	136,889	136,951	180,611
<b>Other Uses</b>					
5300 ESD Appropriation	12,868,000	11,529,200	5,887,716	5,887,716	5,670,000
Subtotal	12,868,000	11,529,200	5,887,716	5,887,716	5,670,000
Total Expenditures	42,600,613	43,372,275	38,734,807	38,802,840	43,402,166
5200 Fund Transfer	5,334,991	4,827,338	4,936,957	4,916,784	5,030,417
6000 Contingencies	-	-	13,779,418	13,544,968	14,129,786
<b>Total Appropriation</b>	47,935,604	48,199,613	57,451,182	57,264,592	62,562,369
<b>Ending Fund Balance</b>	8,683,957	9,369,881	-	-	-
<b>TOTAL REQUIREMENTS</b>	<u>\$ 56,619,561</u>	<u>\$ 57,569,494</u>	<u>\$ 57,451,182</u>	<u>\$ 57,264,592</u>	<u>\$ 62,562,369</u>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>					
0111 Licensed Salaries	\$ 6,092,560	\$ 6,739,102	\$ 7,126,316	\$ 7,179,579	\$ 8,479,459
0112 Classified Salaries	6,595,251	6,609,901	6,989,115	6,983,826	8,278,830
0113 Administrators	779,051	1,025,857	986,401	986,371	1,228,982
0114 Managerial-Classified	399,126	482,099	512,842	507,432	520,044
0121 Licensed Substitutes	44,369	55,412	31,225	35,327	19,000
0122 Classified Substitutes	9,770	32,506	44,506	46,287	43,854
0123 Licensed-Temporary	2,897	50,475	15,172	16,882	-
0124 Classified-Temporary	582,902	239,024	36,974	61,053	4,961
013* Additional Salary	244	35,171	250,968	250,968	269,687
019* Allocated Salaries	1,585,418	1,207,535	1,329,278	1,329,278	1,443,008
Subtotal	16,091,588	16,477,082	17,322,797	17,397,003	20,287,825
<b>Associated Payroll Costs</b>					
0210 Public Employee Retire	3,754,302	3,941,102	4,176,294	4,173,542	5,158,080
0220 Social Security Administration	1,098,817	1,166,541	1,193,601	1,199,243	1,418,579
0230 Other Payroll Costs	539,536	508,744	366,630	367,543	479,910
0240 Contractual Employee Benefits	3,683,630	3,580,455	3,795,461	3,799,072	4,823,483
029* Allocated Assoc. Payroll Costs	850,609	612,141	759,846	759,846	1,019,838
Subtotal	9,926,894	9,808,983	10,291,832	10,299,246	12,899,890
<b>Purchased Services</b>					
0310 Instruction- Professional/Tech	205,304	563,754	426,072	404,420	113,972
0320 Property Services	633,932	1,162,897	1,607,768	1,447,236	1,307,241
0330 Student Transportation	2,003	39,298	8,813	8,913	6,000
0340 Travel	14,643	52,758	70,794	71,681	100,676
0350 Communication	1,299,293	1,599,181	2,061,653	2,064,576	2,038,525
0380 Non-Instructional Prof/Tech	388,413	855,432	404,225	513,242	293,821
0390 Other Services and Adj.	95,310	131,903	(47,789)	(47,789)	(8,273)
0391 CTA Service Adjustments	133,282	(46,326)	12,972	12,972	(272,574)
0392 Allocated Purchased Services	3,045	105,823	1,539	1,863	1,941
Subtotal	2,775,225	4,464,720	4,546,047	4,477,114	3,581,329

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**1 Resolution Services Fund**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>Supplies and Materials</b>					
0410 Supplies & Materials	192,487	248,796	183,176	184,705	394,140
0420 Textbooks	13,333	10,519	11,142	12,741	13,000
0430 Library Books	6,849	15,286	25,500	25,597	29,000
0440 Periodicals	1,704	200	1,500	1,500	2,500
0450 Food	-	142,238	146,889	146,889	180,611
0460 Non-Consumable	33,858	87,059	75,162	87,681	32,975
0470 Non-Capital Computer Software	190,075	198,184	74,835	76,344	117,151
0480 Non-Capital Comp Hardware	332,954	184,819	105,733	141,943	139,051
0492 Allocated Supplies & Materials	17,952	14,977	24,735	25,065	20,672
Subtotal	<u>789,212</u>	<u>902,078</u>	<u>648,672</u>	<u>702,465</u>	<u>929,100</u>
<b>Capital Outlay</b>					
0530 Improvements Not Buildings	-	9,968	-	-	-
0540 Equipment	-	13,723	667	667	-
0550 Technology	136,889	148,896	13,402	13,402	13,402
Subtotal	<u>136,889</u>	<u>172,587</u>	<u>14,069</u>	<u>14,069</u>	<u>13,402</u>
<b>Other Objects</b>					
0640 Dues & Fees	12,805	17,625	23,674	25,227	20,620
0720 Transits to Districts	12,868,000	11,529,200	5,887,716	5,887,716	5,670,000
Subtotal	<u>12,880,805</u>	<u>11,546,825</u>	<u>5,911,390</u>	<u>5,912,943</u>	<u>5,690,620</u>
<b>Total Expenditures</b>	<u><u>\$ 42,600,613</u></u>	<u><u>\$ 43,372,275</u></u>	<u><u>\$ 38,734,807</u></u>	<u><u>\$ 38,802,840</u></u>	<u><u>\$ 43,402,166</u></u>

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>RESOURCES</b>					
<b>Revenues</b>					
<b>Local Sources</b>					
1200 Revenue From Local Govnmntal	\$ -	\$ -	\$ 15,069	\$ 15,069	\$ -
1500 Earnings on Investments	98	-	-	-	-
1600 Food Service	-	-	1,198	-	-
1800 Community Service Activities	2,824	-	2,824	2,824	2,824
1920 Private Contribution/Donations	142,555	377,282	16,900	15,000	-
1940 Services to Local Ed Agencies	13,009,363	15,286,455	16,289,075	16,312,962	19,937,872
1960 Recover Prior Yrs Expenditures	(2,912)	37	-	-	-
1990 Miscellaneous	73,192	10,387	914,165	688,300	64,457
Subtotal	13,225,120	15,674,161	17,239,231	17,034,155	20,005,153
<b>Intermediate Sources</b>					
2200 Restricted Revenue	104,256	516,005	314,198	314,198	395,228
Subtotal	104,256	516,005	314,198	314,198	395,228
<b>State Sources</b>					
3102 SSF - School Lunch Match	3,419	3,419	-	-	-
3299 Other Restricted Grants Aid	11,544,651	10,671,188	21,164,002	21,344,759	19,445,684
Subtotal	11,548,070	10,674,607	21,164,002	21,344,759	19,445,684
<b>Federal Sources</b>					
1990 Medicaid	27,675	39,367	-	-	-
4300 Fed Restricted Revenue	291,194	306,796	658,762	658,762	613,268
4500 Federal Restrict Rev Thru State	1,885,422	3,565,586	7,536,783	7,703,721	4,750,391
4900 Rev For/On Behalf of District	-	119,048	-	-	-
Subtotal	2,204,291	4,030,797	8,195,545	8,362,483	5,363,659
<b>Total Revenues</b>	<b>27,081,737</b>	<b>30,895,570</b>	<b>46,912,976</b>	<b>47,055,595</b>	<b>45,209,724</b>
<b>Other Sources</b>					
5200 Interfund Transfers	-	-	-	275,000	-
5400 Beginning Fund Balance	2,207,794	2,293,105	1,241,257	1,241,220	-
<b>Total Other Sources</b>	<b>2,207,794</b>	<b>2,293,105</b>	<b>1,241,257</b>	<b>1,516,220</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 29,289,531</b>	<b>\$ 33,188,675</b>	<b>\$ 48,154,233</b>	<b>\$ 48,571,815</b>	<b>\$ 45,209,724</b>

**REQUIREMENTS**

**Expenditures**

**Instruction**

**1100 Regular Instruction**

1121 Middle/Junior High Programs	\$ 312,161	\$ 818,555	\$ 2,810,847	\$ 2,829,804	\$ 3,045,744
1132 High School Extracurricular	48,009	299,903	22,747	22,747	-

**1200 Special Programs**

1220 Restrictive Prgms- Disabilities	9,016,173	9,436,663	9,539,293	9,581,558	11,010,666
1250 Less Restrictive Programs	39,725	34,875	39,858	38,138	28,231
1260 Treatment & Habilitation	-	2,195	-	-	-
1271 Remediation	95,001	104,938	46,333	46,333	-
1280 Alternative Education	249,046	211,661	757,582	922,247	99,031
1292 Teen Parent Program	37,072	40,864	8,649	8,649	5,898
1293 Migrant Education	706,388	769,063	1,064,251	1,417,051	995,804
1294 Youth Correction	2,324,858	2,575,275	3,971,666	3,970,475	3,493,720

**1400 Summer School Programs**

Subtotal	12,828,433	14,429,417	18,468,814	19,099,471	18,679,094
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**Support Services**

**2100 Support Services**

2110 Attendance Services	600,292	458,373	1,053,619	1,029,520	1,055,812
2120 Guidance Services	1,199,272	1,078,836	2,174,818	2,174,818	1,842,065
2130 Health Services	2,763,444	5,201,199	6,230,332	6,269,128	6,327,259

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
2140 Psychological Services	333,990	373,404	696,160	725,120	857,195
2150 Speech Pathology & Audiology	406,221	390,558	278,259	327,874	662,348
2160 Other Student Treatment	407,762	446,102	218,102	218,004	417,047
2190 Director Student Services	991,168	836,477	721,780	712,321	884,789
<b>2200 Instructional Staff Support</b>					
2210 Improvement of Instruction	960,023	1,119,880	3,403,799	3,378,879	3,249,216
2240 Instructional Staff Dvlpmnt	253,341	36,399	1,276,864	1,276,864	98,026
<b>2300 General Administration</b>					
2320 Executive Administration	20,871	22,296	-	-	-
<b>2400 School Administration</b>					
2410 Office of the Principal	1,031,684	1,160,167	1,238,157	1,238,717	1,395,611
2490 Other Administrative Support	701,638	740,555	1,637,055	1,637,382	1,601,389
<b>2500 Business Services Support</b>					
2520 Fiscal Services	-	-	243,235	243,235	-
2540 Plant Operations & Maint.	1,050,986	1,017,850	470,037	470,037	1,123,320
2550 Student Transportation	-	-	96,000	96,000	96,000
<b>2600 Central Support</b>					
2620 Plan/Develop/Evaluate	2,504,023	2,000,840	5,192,404	5,192,404	3,492,187
2630 Information Services	-	28,885	12,500	12,500	12,500
2640 Staff Services	240,083	1,410,738	1,224,467	1,224,467	976,849
2660 Technology Services	627,230	845,014	1,325,636	1,325,632	718,370
2670 Records Management	-	-	54,500	54,500	54,500
2690 Other Support Systems	20,613	-	-	125,000	-
Subtotal	14,112,641	17,167,573	27,547,724	27,732,402	24,864,483
<b>Enterprise and Community Svcs.</b>					
3100 Food Services	55,348	325,724	1,469,500	1,469,500	1,521,015
3300 Community Services	-	24,704	-	-	-
Subtotal	55,348	350,428	1,469,500	1,469,500	1,521,015
<b>Facilities Acquisition and Constr.</b>					
4150 Building Acquisition Constr.	-	-	54,500	54,500	-
Subtotal	-	-	54,500	54,500	-
Total Expenditures	26,996,422	31,947,418	47,540,538	48,355,873	45,064,592
5200 Fund Transfer	-	-	209,571	209,571	-
6000 Contingencies	-	-	404,124	-	145,132
<b>Total Appropriation</b>	26,996,422	31,947,418	48,154,233	48,565,444	45,209,724
<b>Ending Fund Balance</b>	2,293,109	1,241,257	-	6,371	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 29,289,531</b>	<b>\$ 33,188,675</b>	<b>\$ 48,154,233</b>	<b>\$ 48,571,815</b>	<b>\$ 45,209,724</b>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>					
0111 Licensed Salaries	\$ 5,215,273	\$ 6,474,023	\$ 7,572,126	\$ 7,615,422	\$ 7,921,711
0112 Classified Salaries	5,655,129	6,623,326	7,055,471	7,093,363	8,194,249
0113 Administrators	1,246,804	1,474,847	2,073,500	2,082,741	2,295,665
0114 Managerial-Classified	479,101	394,199	537,911	545,175	522,131
0121 Licensed Substitutes	49,041	87,071	202,992	213,927	168,425
0122 Classified Substitutes	682	9,113	10,749	9,410	9,800
0123 Licensed-Temporary	37,140	126,259	431,408	395,903	246,656
0124 Classified-Temporary	220,588	470,071	1,010,605	1,027,563	517,410
013* Additional Salary	393	10,857	262,355	262,491	290,593
019* Allocated Salaries	(208,977)	415,323	421,511	458,921	961,656
Subtotal	12,695,174	16,085,089	19,578,628	19,704,916	21,128,296
<b>Associated Payroll Costs</b>					
0210 Public Employee Retire	3,396,805	4,055,251	4,663,879	4,679,109	5,505,039
0220 Social Security Administration	976,577	1,195,651	1,354,491	1,366,249	1,523,429

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**2 Contracted Services Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
			<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
0230 Other Payroll Costs	455,161	537,075	472,563	475,586	561,031
0240 Contractual Employee Benefits	3,066,531	3,193,901	3,467,689	3,491,825	4,441,148
029* Allocated Assoc. Payroll Costs	(6,061)	328,886	244,840	259,804	316,205
Subtotal	7,889,013	9,310,764	10,203,462	10,272,573	12,346,852
<b>Purchased Services</b>					
0310 Instruction- Professional/Tech	591,889	880,350	2,190,134	2,600,272	1,882,473
0320 Property Services	952,589	1,186,658	1,069,212	1,069,212	1,495,456
0330 Student Transportation	1,919	63,734	166,193	166,193	144,650
0340 Travel	91,560	190,190	748,367	745,423	551,176
0350 Communication	41,162	61,424	265,110	267,427	103,368
0374 Other Tuition	-	1,866	-	-	-
0380 Non-Instructional Prof/Tech	734,825	1,524,108	6,233,518	6,370,654	2,888,794
0390 Other Services and Adj.	126	(153)	608	608	608
0392 Allocated Purchased Services	606	(47,396)	5,601	5,601	5,199
Subtotal	2,414,676	3,860,781	10,678,743	11,225,390	7,071,724
<b>Supplies and Materials</b>					
0410 Supplies & Materials	734,947	791,914	2,086,736	1,988,614	1,130,415
0420 Textbooks	30,235	9,177	46,901	46,901	30,000
0430 Library Books	26,017	20,449	50,710	50,710	62,200
0440 Periodicals	978	82	3,500	3,500	3,500
0450 Food	7,837	61,541	674,408	674,408	709,789
0460 Non-Consumable	235,656	98,230	562,861	592,031	189,739
0470 Non-Capital Computer Software	1,583,532	183,374	398,928	404,205	105,802
0480 Non-Capital Comp Hardware	430,327	277,355	456,994	453,752	138,042
0492 Allocated Supplies & Materials	2,793	5,233	10,833	10,833	14,896
Subtotal	3,052,322	1,447,355	4,291,871	4,224,954	2,384,383
<b>Capital Outlay</b>					
0530 Improvements Not Buildings	-	47,800	-	-	-
0540 Equipment	-	123,789	1,025,730	1,151,268	745,918
0550 Technology	-	64,088	40,726	40,726	-
Subtotal	-	235,677	1,066,456	1,191,994	745,918
<b>Other Objects</b>					
0640 Dues & Fees	70,780	35,050	58,267	58,767	47,700
0690 Indirect Charges	874,457	972,702	1,663,111	1,677,279	1,339,719
Subtotal	945,237	1,007,752	1,721,378	1,736,046	1,387,419
<b>Total Expenditures</b>	<b>\$ 26,996,422</b>	<b>\$ 31,947,418</b>	<b>\$ 47,540,538</b>	<b>\$ 48,355,873</b>	<b>\$ 45,064,592</b>



**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**6 Operating Fund**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>RESOURCES</b>					
<b>Revenues</b>					
<b>Local Sources</b>					
1500 Earnings on Investments	\$ 165,353	\$ 146,498	\$ 605,000	\$ 585,000	\$ 335,000
1800 Community Service Activities	4,680	-	-	-	-
1910 Rentals	23,940	23,940	17,940	18,940	17,940
1920 Private Contribution/Donations	1,638	-	-	-	-
1940 Services to Local Ed Agencies	115,186	68,885	151,653	129,648	133,707
1960 Recover Prior Yrs Expenditures	2,587	2,973	7,300	7,300	-
1980 Fees Charged to Grants	875,092	987,142	1,310,178	1,260,000	1,160,000
1985 Fees-Non-Component Districts	158,963	311,994	255,717	255,717	275,000
1990 Miscellaneous	15,454	37,455	35,702	54,095	38,000
Subtotal	1,362,893	1,578,887	2,383,490	2,310,700	1,959,647
<b>Intermediate Sources</b>					
2200 Restricted Revenue	-	8,421	-	-	-
Subtotal	-	8,421	-	-	-
<b>State Sources</b>					
3299 Other Restricted Grants Aid	500	-	-	500	-
Subtotal	500	-	-	500	-
<b>Total Revenues</b>	1,363,393	1,587,308	2,383,490	2,311,200	1,959,647
<b>Other Sources</b>					
5100 Long Term Debt Sources	-	63,994,611	-	-	4,900,000
5200 Interfund Transfers	4,655,171	4,687,477	5,001,528	4,981,355	4,880,417
5400 Beginning Fund Balance	4,166,310	4,301,135	4,053,148	4,053,148	3,765,000
<b>Total Other Sources</b>	8,821,481	72,983,223	9,054,676	9,034,503	13,545,417
<b>TOTAL RESOURCES</b>	<u>\$ 10,184,874</u>	<u>\$ 74,570,531</u>	<u>\$ 11,438,166</u>	<u>\$ 11,345,703</u>	<u>\$ 15,505,064</u>
<b>REQUIREMENTS</b>					
<b>Expenditures</b>					
<b>Support Services</b>					
<b>2100 Support Services</b>					
2130 Health Services	\$ 1,439	\$ (815)	\$ -	\$ -	\$ -
2190 Director Student Services	231,983	242,802	256,116	257,805	24,825
<b>2200 Instructional Staff Support</b>					
2210 Improvement of Instruction	89,296	102,662	181,511	101,104	104,275
<b>2300 General Administration</b>					
2310 Board of Education	317,109	227,997	221,450	219,192	225,600
2320 Executive Administration	723,212	822,213	843,474	858,608	883,158
<b>2500 Business Services Support</b>					
2510 Direction of Business	242,466	231,085	239,895	252,740	264,350
2520 Fiscal Services	842,364	865,795	740,833	681,745	827,477
2540 Plant Operations & Maint.	525,920	(96,905)	(105,993)	(161,022)	(729,368)
2550 Student Transportation	7,955	19,582	10,000	21,000	21,000
2570 Internal Services	82,930	108,271	66,928	91,337	41,341
<b>2600 Central Support</b>					
2610 Central Support	70	55	4,000	-	-
2630 Information Services	339,563	424,508	429,123	383,189	493,856
2640 Staff Services	1,069,265	1,258,681	1,852,227	1,787,255	1,505,431
2660 Technology Services	951,545	980,053	1,223,000	1,176,302	1,264,261
2690 Other Support Systems	193,522	255,952	451,882	443,076	446,822
Subtotal	5,618,639	5,441,936	6,414,446	6,112,331	5,373,028
<b>Facilities Acquisition and Constr.</b>					
4150 Building Acquisition Constr.	-	3,761,195	-	-	4,900,000
Subtotal	-	3,761,195	-	-	4,900,000

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**6 Operating Fund**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>Other Uses</b>					
5100 Debt Service	-	937,000	822,080	822,080	1,053,297
5400 PERS UAL Bond Lump Sum	-	60,011,402	-	-	-
Subtotal	-	60,948,402	822,080	822,080	1,053,297
Total Expenditures	5,618,639	70,151,533	7,236,526	6,934,411	11,326,325
5200 Fund Transfer	265,100	365,850	372,600	647,600	389,000
6000 Contingencies	-	-	479,040	85,722	119,739
<b>Total Appropriation</b>	5,883,739	70,517,383	8,088,166	7,667,733	11,835,064
<b>Ending Fund Balance</b>	4,301,135	4,053,148	3,350,000	3,677,970	3,670,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 10,184,874</b>	<b>\$ 74,570,531</b>	<b>\$ 11,438,166</b>	<b>\$ 11,345,703</b>	<b>\$ 15,505,064</b>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>					
0111 Licensed Salaries	\$ 270,025	\$ 233,490	\$ 275,957	\$ 183,533	\$ 314,488
0112 Classified Salaries	2,027,510	2,171,984	2,433,627	2,352,161	2,722,472
0113 Administrators	1,819,491	2,142,749	2,260,316	2,306,956	2,278,147
0114 Managerial-Classified	405,186	430,787	425,676	438,322	455,887
0121 Licensed Substitutes	-	-	500	-	500
0122 Classified Substitutes	-	1,181	3,000	-	-
0123 Licensed-Temporary	-	49,335	1,004	2,000	1,004
0124 Classified-Temporary	24,897	4,597	30,474	4,655	2,500
013* Additional Salary	930	10,965	85,027	89,956	88,749
019* Allocated Salaries	(1,376,440)	(1,622,858)	(1,784,549)	(1,764,567)	(2,404,664)
Subtotal	3,171,599	3,422,230	3,731,032	3,613,016	3,459,083
<b>Associated Payroll Costs</b>					
0210 Public Employee Retire	1,277,512	1,376,205	1,510,477	1,424,907	1,640,794
0220 Social Security Administration	341,167	383,998	407,986	391,689	436,945
0230 Other Payroll Costs	175,441	186,800	161,221	134,831	161,826
0240 Contractual Employee Benefits	937,503	999,311	1,580,077	1,411,261	1,151,647
029* Allocated Assoc. Payroll Costs	(844,547)	(941,028)	(1,029,020)	(930,739)	(1,336,043)
Subtotal	1,887,076	2,005,286	2,630,741	2,431,949	2,055,169
<b>Purchased Services</b>					
0310 Instruction- Professional/Tech	-	9,504	-	5,000	6,700
0320 Property Services	(94,971)	(788,322)	(909,910)	(892,040)	(1,099,627)
0330 Student Transportation	381	-	-	-	-
0340 Travel	16,394	51,197	127,340	112,130	118,450
0350 Communication	90,119	114,525	79,980	94,310	86,670
0380 Non-Instructional Prof/Tech	290,030	263,088	279,530	268,700	292,950
0390 Other Services and Adj.	(14,100)	4,600	40,668	40,668	43,845
0391 CTA Service Adjustments	(26,248)	1,748	1,505	1,812	(14,457)
0392 Allocated Purchased Services	(3,650)	(58,426)	(7,140)	(7,140)	(7,140)
Subtotal	257,955	(402,086)	(388,027)	(376,560)	(572,609)
<b>Supplies and Materials</b>					
0410 Supplies & Materials	31,861	73,894	154,986	165,571	138,221
0420 Textbooks	18	1,454	-	-	-
0430 Library Books	1,579	2,259	-	-	-
0440 Periodicals	100	100	-	250	100
0460 Non-Consumable	6,928	8,931	3,500	6,000	7,000
0470 Non-Capital Computer Software	144,105	166,956	156,307	165,368	174,397
0480 Non-Capital Comp Hardware	48,799	55,159	26,600	24,200	30,400
0492 Allocated Supplies & Materials	(20,744)	(20,208)	(35,568)	(35,568)	(35,568)
Subtotal	212,646	288,545	305,825	325,821	314,550
<b>Capital Outlay</b>					
0590 Other Capital Outlay	-	3,761,195	-	-	4,900,000
Subtotal	-	3,761,195	-	-	4,900,000
<b>Other Objects</b>					

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**6 Operating Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
			<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
0610 Redemption of Principal	-	669,430	822,080	822,080	1,053,297
0621 Regular Interest	-	45,556	-	-	-
0640 Dues & Fees	89,363	349,975	134,875	118,105	116,835
0680 PERS - UAL Bond	-	60,011,402	-	-	-
Subtotal	89,363	61,076,363	956,955	940,185	1,170,132
<b>Total Expenditures</b>	<b>\$ 5,618,639</b>	<b>\$ 70,151,533</b>	<b>\$ 7,236,526</b>	<b>\$ 6,934,411</b>	<b>\$ 11,326,325</b>

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**3 Debt Service Fund**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>RESOURCES</b>					
<b>Revenues</b>					
<b>Local Sources</b>					
1500 Earnings on Investments	\$ 12,368	\$ 10,457	\$ 10,000	\$ 59,640	\$ 10,000
1970 Services Provided Other Funds	3,432,227	3,743,253	7,045,247	6,995,607	7,564,366
Subtotal	3,444,595	3,753,710	7,055,247	7,055,247	7,574,366
<b>Total Revenues</b>	<b>3,444,595</b>	<b>3,753,710</b>	<b>7,055,247</b>	<b>7,055,247</b>	<b>7,574,366</b>
<b>Other Sources</b>					
5400 Beginning Fund Balance	(50,499)	9,326	211,878	211,878	-
<b>Total Other Sources</b>	<b>(50,499)</b>	<b>9,326</b>	<b>211,878</b>	<b>211,878</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 3,394,096</b>	<b>\$ 3,763,036</b>	<b>\$ 7,267,125</b>	<b>\$ 7,267,125</b>	<b>\$ 7,574,366</b>
<b>REQUIREMENTS</b>					
<b>Expenditures</b>					
<b>Other Uses</b>					
5100 Debt Service	\$ 3,384,770	\$ 3,551,158	\$ 7,267,125	7,267,125	\$ 7,574,366
Subtotal	3,384,770	3,551,158	7,267,125	7,267,125	7,574,366
Total Expenditures	3,384,770	3,551,158	7,267,125	7,267,125	7,574,366
<b>Total Appropriation</b>	<b>3,384,770</b>	<b>3,551,158</b>	<b>7,267,125</b>	<b>7,267,125</b>	<b>7,574,366</b>
<b>Ending Fund Balance</b>	<b>9,326</b>	<b>211,878</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,394,096</b>	<b>\$ 3,763,036</b>	<b>\$ 7,267,125</b>	<b>\$ 7,267,125</b>	<b>\$ 7,574,366</b>
<b>EXPENDITURES BY OBJECT</b>					
<b>Other Objects</b>					
0610 Redemption of Principal	\$ 2,095,000	\$ 2,375,000	\$ 3,480,999	3,480,999	\$ 4,031,600
0621 Regular Interest	1,289,770	1,176,158	3,786,126	3,786,126	3,542,766
Subtotal	3,384,770	3,551,158	7,267,125	7,267,125	7,574,366
<b>Total Expenditures</b>	<b>\$ 3,384,770</b>	<b>\$ 3,551,158</b>	<b>\$ 7,267,125</b>	<b>\$ 7,267,125</b>	<b>\$ 7,574,366</b>

**Multnomah Education Service District  
2023 - 2024 Fiscal Year Annual Budget  
4 Facilities & Equipment Reserve Fund**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>RESOURCES</b>					
<b>Revenues</b>					
<b>Local Sources</b>					
1920 Private Contribution/Donations	\$ -	\$ 12,229	\$ -	\$ -	\$ -
1990 Miscellaneous	-	9,027	47,000	47,000	25,000
Subtotal	-	21,256	47,000	47,000	25,000
<b>Total Revenues</b>	-	21,256	47,000	47,000	25,000
<b>Other Sources</b>					
5200 Interfund Transfers	944,920	420,850	427,600	427,600	449,000
5400 Beginning Fund Balance	1,159,440	2,022,410	1,971,159	1,971,159	1,200,000
<b>Total Other Sources</b>	2,104,360	2,443,260	2,398,759	2,398,759	1,649,000
<b>TOTAL RESOURCES</b>	<u>\$ 2,104,360</u>	<u>\$ 2,464,516</u>	<u>\$ 2,445,759</u>	<u>\$ 2,445,759</u>	<u>\$ 1,674,000</u>

**REQUIREMENTS**

**Expenditures**

<b>Support Services</b>					
<b>2500 Business Services Support</b>					
2540 Plant Operations & Maint.	\$ 75,699	\$ 340,767	\$ 597,300	\$ 597,100	\$ 209,300
<b>2600 Central Support</b>					
2660 Technology Services	6,251	152,590	643,607	643,607	298,572
Subtotal	81,950	493,357	1,240,907	1,240,707	507,872
<b>Facilities Acquisition and Constr.</b>					
4150 Building Acquisition Constr.	-	-	5,000	5,000	5,000
Subtotal	-	-	5,000	5,000	5,000
Total Expenditures	81,950	493,357	1,245,907	1,245,707	512,872
6000 Contingencies	-	-	554,852	555,052	431,128
<b>Total Appropriation</b>	81,950	493,357	1,800,759	1,800,759	944,000
<b>Ending Fund Balance</b>	2,022,410	1,971,159	645,000	645,000	730,000
<b>TOTAL REQUIREMENTS</b>	<u>\$ 2,104,360</u>	<u>\$ 2,464,516</u>	<u>\$ 2,445,759</u>	<u>\$ 2,445,759</u>	<u>\$ 1,674,000</u>

**EXPENDITURES BY OBJECT**

<b>Purchased Services</b>					
0320 Property Services	\$ 75,868	\$ 246,093	\$ 627,300	\$ 627,100	\$ 239,300
0340 Travel	-	112	-	-	-
0380 Non-Instructional Prof/Tech	5,721	60,641	500	500	10,000
0391 CTA Service Adjustments	-	-	98,873	98,873	178,572
Subtotal	81,589	306,846	726,673	726,473	427,872
<b>Supplies and Materials</b>					
0410 Supplies & Materials	225	1,102	-	-	-
0460 Non-Consumable	-	6,467	-	-	40,000
0470 Non-Capital Computer Software	(770)	9,805	26,156	26,156	-
0480 Non-Capital Comp Hardware	906	1,287	472,094	472,094	45,000
Subtotal	361	18,661	498,250	498,250	85,000
<b>Capital Outlay</b>					
0530 Improvements Not Buildings	-	9,416	-	-	-
0540 Equipment	-	24,253	-	-	-
0550 Technology	-	134,181	20,984	20,984	-
Subtotal	-	167,850	20,984	20,984	-
<b>Total Expenditures</b>	<u>\$ 81,950</u>	<u>\$ 493,357</u>	<u>\$ 1,245,907</u>	<u>\$ 1,245,707</u>	<u>\$ 512,872</u>

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**7 Risk Management and Reserve Fund**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>RESOURCES</b>					
<b>Revenues</b>					
<b>Local Sources</b>					
1970 Services Provided Other Funds	\$ 966,387	\$ 1,093,786	\$ 1,087,438	\$ 1,087,438	\$ 1,176,855
1990 Miscellaneous	86,434	172,526	-	47,904	10,000
Subtotal	1,052,821	1,266,312	1,087,438	1,135,342	1,186,855
<b>Federal Sources</b>					
4300 Fed Restricted Revenue	10,182	-	-	-	-
Subtotal	10,182	-	-	-	-
<b>Total Revenues</b>	<b>1,063,003</b>	<b>1,266,312</b>	<b>1,087,438</b>	<b>1,135,342</b>	<b>1,186,855</b>
<b>Other Sources</b>					
5200 Interfund Transfers	-	90,000	90,000	90,000	90,000
5400 Beginning Fund Balance	1,051,627	1,263,675	1,777,720	1,777,720	1,750,000
<b>Total Other Sources</b>	<b>1,051,627</b>	<b>1,353,675</b>	<b>1,867,720</b>	<b>1,867,720</b>	<b>1,840,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,114,630</b>	<b>\$ 2,619,987</b>	<b>\$ 2,955,158</b>	<b>\$ 3,003,062</b>	<b>\$ 3,026,855</b>

**REQUIREMENTS**

**Expenditures**

<b>Support Services</b>					
<b>2300 General Administration</b>					
2310 Board of Education	\$ -	\$ 37,029	\$ 255,000	\$ 255,000	\$ 75,000
<b>2500 Business Services Support</b>					
2570 Internal Services	850,956	800,099	1,048,226	974,464	1,176,261
<b>2600 Central Support</b>					
2640 Staff Services	-	-	11,882	11,882	10,406
Subtotal	850,956	837,128	1,315,108	1,241,346	1,261,667
Total Expenditures	850,956	837,128	1,315,108	1,241,346	1,261,667
5200 Fund Transfer	-	5,139	-	-	-
6000 Contingencies	-	-	1,155,050	1,155,050	980,188
<b>Total Appropriation</b>	<b>850,956</b>	<b>842,267</b>	<b>2,470,158</b>	<b>2,396,396</b>	<b>2,241,855</b>
<b>Ending Fund Balance</b>	<b>1,263,674</b>	<b>1,777,720</b>	<b>485,000</b>	<b>606,666</b>	<b>785,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,114,630</b>	<b>\$ 2,619,987</b>	<b>\$ 2,955,158</b>	<b>\$ 3,003,062</b>	<b>\$ 3,026,855</b>

**EXPENDITURES BY OBJECT**

<b>Salaries</b>					
0111 Licensed Salaries	\$ 10,000	\$ -	\$ -	\$ -	\$ 45,688
0112 Classified Salaries	-	-	18,900	19,352	19,145
0113 Administrators	-	24,422	-	-	-
0114 Managerial-Classified	107,416	111,884	114,996	114,996	117,584
0121 Licensed Substitutes	-	-	3,500	3,500	3,500
0122 Classified Substitutes	-	-	3,500	3,500	3,500
013* Additional Salary	-	-	2,192	2,192	3,408
Subtotal	117,416	136,306	143,088	143,540	192,825
<b>Associated Payroll Costs</b>					
0210 Public Employee Retire	37,610	41,126	40,474	40,252	56,081
0220 Social Security Administration	8,945	10,421	10,779	10,814	14,491
0230 Other Payroll Costs	3,799	4,293	3,455	3,463	5,004
0240 Contractual Employee Benefits	17,034	20,212	20,154	20,052	30,053
Subtotal	67,388	76,052	74,862	74,581	105,629
<b>Purchased Services</b>					
0310 Instruction- Professional/Tech	-	6,480	-	8,500	8,500
0320 Property Services	2,819	-	-	-	-
0340 Travel	28	75	2,000	900	900

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget**  
**7 Risk Management and Reserve Fund**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
0350 Communication	9,764	9,717	13,000	10,525	12,025
0380 Non-Instructional Prof/Tech	5,876	8,125	186,500	205,000	25,000
Subtotal	18,487	24,397	201,500	224,925	46,425
<b>Supplies and Materials</b>					
0410 Supplies & Materials	52,083	32	26,905	11,905	12,480
0420 Textbooks	1,397	-	-	-	-
0460 Non-Consumable	16,210	-	-	-	-
0470 Non-Capital Computer Software	(1,208)	-	-	-	-
0480 Non-Capital Comp Hardware	4,026	1,781	-	-	-
Subtotal	72,508	1,813	26,905	11,905	12,480
<b>Other Objects</b>					
0640 Dues & Fees	465	490	1,000	1,000	1,000
0650 Insurance & Judgements	574,692	598,070	867,753	785,395	903,308
Subtotal	575,157	598,560	868,753	786,395	904,308
<b>Total Expenditures</b>	<b>\$ 850,956</b>	<b>\$ 837,128</b>	<b>\$ 1,315,108</b>	<b>\$ 1,241,346</b>	<b>\$ 1,261,667</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 signification 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 Communications & Public Affairs and Regional Equity Initiatives and Partnerships. Strategic Communications & Public Affairs oversees communication, strategic engagement, language access, and government affairs. 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.

**Brief Description of significant funding changes:**

The 2022-2023 budget reflects the projected biannual Board election fee expenditure. Equity and Partnerships recently received a grant for Native Student Success to be fully spent in 2022-2023.

**Brief Description of FTE changes:**

FTE fluctuations are a result of funding shifts between the Operating Fund and grant funding in other departments.

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**100 Administration**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>EXPENDITURE PERSPECTIVES</b>					
<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	\$ 125,111	\$ 135,989	\$ 121,602	\$ 121,602	\$ 154,547
<b>Contracted Services Fund</b>					
2000 Support Services	50,734	1,098,656	71,053	196,053	67,000
3000 Enterprise & Community Svcs.	-	1,866	-	-	-
Subtotal	50,734	1,100,522	71,053	196,053	67,000
<b>Operating Fund</b>					
2000 Support Services	1,566,213	1,723,656	1,938,929	1,901,455	2,047,136
<b>Risk Management Reserve</b>					
2000 Support Services	72,522	37,029	255,000	255,000	75,000
<b>Total Expenditures</b>	<b>1,814,580</b>	<b>2,997,196</b>	<b>2,386,584</b>	<b>2,474,110</b>	<b>2,343,683</b>

<b>By Division</b>					
100 Board of Directors	317,109	266,892	476,450	474,192	300,600
110 Administration	932,043	971,004	955,596	975,120	1,032,925
111 Equity & Partnerships	214,135	255,952	451,882	568,076	446,822
500 Strategic Engagement	348,813	453,393	441,623	395,689	506,356
520 School Closure	2,480	2,480	2,480	2,480	2,480
903 ESSER Funding	-	1,047,475	58,553	58,553	54,500
<b>Total Expenditures</b>	<b>1,814,580</b>	<b>2,997,196</b>	<b>2,386,584</b>	<b>2,474,110</b>	<b>2,343,683</b>

<b>By Category</b>					
0100 Salaries	897,410	1,761,436	1,086,599	1,119,807	1,185,811
0200 Associated Payroll Costs	477,935	800,151	580,057	496,433	599,585
0300 Purchased Services	303,873	223,317	508,201	621,159	353,230
0400 Supplies and Materials	83,416	37,625	39,570	68,397	45,600
0600 Other Objects	51,946	174,667	172,157	168,314	159,457
<b>Total Expenditures</b>	<b>\$ 1,814,580</b>	<b>\$ 2,997,196</b>	<b>\$ 2,386,584</b>	<b>\$ 2,474,110</b>	<b>\$ 2,343,683</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	-	-	1.00	-	-
<b>Operating Fund</b>					
2000 Support Services	6.89	6.97	7.79	7.75	8.25
<b>Total Full-Time Equivalent</b>	<b>7.89</b>	<b>7.97</b>	<b>9.79</b>	<b>8.75</b>	<b>9.25</b>

<b>By Division</b>					
110 Administration	4.00	4.00	4.00	3.96	3.96
111 Equity & Partnerships	1.00	1.00	2.00	2.00	2.00
500 Strategic Engagement	2.89	2.97	2.79	2.79	3.29
903 ESSER Funding	-	-	1.00	-	-
<b>Total Full-Time Equivalent</b>	<b>7.89</b>	<b>7.97</b>	<b>9.79</b>	<b>8.75</b>	<b>9.25</b>

## Facilities

**Department Description:**

The Facilities Services department provides high quality project management, operations and maintenance of HVAC systems, building infrastructure repair, security, access controls, custodial, environmental healthy safe schools management, integrated pest management 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:**

Beginning in FY 2023-24, a portion of facilities services expenditures are allocated to the programs that occupy our school sites.

FY 2023-24 expenditures reflect the estimated present value of a new lease with Parkrose SD for their Sumner building, housing Helensview School, in accordance with GASB 87 requirements.

**Brief Description of FTE changes:**

Funds available through a partial reduction in Ainsworth custodial FTE were used to create a lead maintenance technician. This follows changes in building usage and maintenance needs.

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**150 Facilities Services**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>EXPENDITURE PERSPECTIVES</b>					
<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	\$ 43,201	\$ 43,682	\$ 33,821	\$ 33,821	\$ 36,077
<b>Contracted Services Fund</b>					
2000 Support Services	-	70,064	271,205	271,205	461,070
4000 Facilities Acquisition & Constr.	-	-	54,500	54,500	-
Subtotal	-	70,064	325,705	325,705	461,070
<b>Operating Fund</b>					
2000 Support Services	616,805	30,948	(29,065)	(48,685)	(667,027)
4000 Facilities Acquisition & Constr.	-	3,761,195	-	-	4,900,000
Subtotal	616,805	3,792,143	(29,065)	(48,685)	4,232,973
<b>Facilities &amp; Equipment Reserve</b>					
2000 Support Services	75,699	340,767	597,300	597,100	209,300
4000 Facilities Acquisition & Constr.	-	-	5,000	5,000	5,000
Subtotal	75,699	340,767	602,300	602,100	214,300
<b>Debt Service Fund</b>					
5100 Debt Service	-	714,986	822,080	822,080	1,053,297
Subtotal	-	714,986	822,080	822,080	1,053,297
<b>Total Expenditures</b>	<b>735,705</b>	<b>4,961,642</b>	<b>1,754,841</b>	<b>1,735,021</b>	<b>5,997,717</b>
<b>By Division</b>					
150 Facility Services	601,619	4,676,740	1,318,387	1,263,158	5,438,229
155 Transportation Services	90,443	111,578	87,749	106,743	62,918
510 Printing & Graphics	43,643	59,957	23,000	39,415	35,500
903 ESSER Funding	-	67,811	325,705	325,705	461,070
<b>Total Expenditures</b>	<b>735,705</b>	<b>4,916,086</b>	<b>1,754,841</b>	<b>1,735,021</b>	<b>5,997,717</b>
<b>By Category</b>					
0100 Salaries	401,966	455,546	503,097	491,586	228,731
0200 Associated Payroll Costs	257,914	277,018	302,429	278,465	134,786
0300 Purchased Services	35,641	(421,114)	(286,570)	(255,690)	(852,167)
0400 Supplies and Materials	32,090	82,938	86,802	72,777	63,000
0500 Capital Outlay	-	3,842,664	290,110	290,110	5,323,000
0600 Other Objects	8,094	724,590	858,973	857,773	1,100,367
<b>Total Expenditures</b>	<b>\$ 735,705</b>	<b>\$ 4,961,642</b>	<b>\$ 1,754,841</b>	<b>\$ 1,735,021</b>	<b>\$ 5,997,717</b>

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

<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	0.47	0.47	0.50	0.50	0.50
<b>Operating Fund</b>					
2000 Support Services	14.00	14.00	13.50	13.19	13.19
<b>Total Full-Time Equivalent</b>	<b>14.47</b>	<b>14.47</b>	<b>14.00</b>	<b>13.69</b>	<b>13.69</b>
<b>By Division</b>					
150 Facility Services	13.50	13.50	13.00	12.69	13.19
155 Transportation Services	0.97	0.97	1.00	1.00	0.50
<b>Total Full-Time Equivalent</b>	<b>14.47</b>	<b>14.47</b>	<b>14.00</b>	<b>13.69</b>	<b>13.69</b>

## Business Services

**Department Description:**

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

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

**Primary Funding Sources:**

Operating Fund.

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

In the spring of 2023, management approved the addition of 1 FTE for a grant accountant in the 2023-24 budget. This is a new position responsible for assisting programs with fiscal accounting, monitoring and tracking of the district's grants and revenue contracts. The position description is pending approval.

**Brief Description of significant funding changes:**

FY 2022-23 expenditures reflect a one-time write-off of outstanding payroll liabilities.

**Brief Description of FTE changes:**

As of FY2023-204, the Student Services business partners are funded through their respective programs.

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**200 Business Services**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>EXPENDITURE PERSPECTIVES</b>					
<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	\$ 134,276	\$ 192,559	\$ 193,300	\$ 193,300	\$ 198,787
5000 Other Uses - Transits	12,868,000	11,529,200	5,887,716	5,887,716	5,670,000
Subtotal	13,002,276	11,721,759	6,081,016	6,081,016	5,868,787
<b>Contracted Services Fund</b>					
2000 Support Services	-	-	243,235	243,235	-
<b>Operating Fund</b>					
2000 Support Services	1,037,270	1,039,248	1,356,309	1,312,437	1,048,461
<b>Risk Management Reserve</b>					
2000 Support Services	778,434	800,099	1,048,226	974,464	1,176,261
<b>Total Expenditures</b>	<b>14,817,980</b>	<b>13,561,106</b>	<b>8,728,786</b>	<b>8,611,152</b>	<b>8,093,509</b>
<b>By Division</b>					
210 Business Services Admin	242,536	231,140	243,895	252,740	264,350
220 Fiscal Services	1,705,863	1,807,270	2,177,486	2,051,007	2,159,159
221 Fiscal Services-Transits	12,868,000	11,529,200	5,887,716	5,887,716	5,670,000
<b>Total Expenditures</b>	<b>14,816,399</b>	<b>13,567,610</b>	<b>8,309,097</b>	<b>8,191,463</b>	<b>8,093,509</b>
<b>By Category</b>					
0100 Salaries	825,840	863,837	961,266	949,798	938,984
0200 Associated Payroll Costs	483,693	477,745	956,615	937,572	526,450
0300 Purchased Services	18,449	46,724	60,630	71,615	72,685
0400 Supplies and Materials	18,702	20,986	43,101	27,926	29,972
0600 Other Objects	603,296	622,614	819,458	736,525	855,418
0721 Transits to Districts	12,868,000	11,529,200	5,887,716	5,887,716	5,670,000
<b>Total Expenditures</b>	<b>\$ 14,817,980</b>	<b>\$ 13,561,106</b>	<b>\$ 8,728,786</b>	<b>\$ 8,611,152</b>	<b>\$ 8,093,509</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	-
<b>Operating Fund</b>					
2000 Support Services	9.00	9.00	6.45	6.45	6.95
<b>Risk Management and Reserve</b>					
2000 Support Services	1.00	1.00	1.00	1.20	1.75
<b>Total Full-Time Equivalent</b>	<b>11.00</b>	<b>11.00</b>	<b>10.45</b>	<b>10.65</b>	<b>9.70</b>
<b>By Division</b>					
210 Business Services Admin	3.00	2.00	1.00	1.00	1.00
220 Fiscal Services	8.00	9.00	9.45	9.65	8.70
<b>Total Full-Time Equivalent</b>	<b>11.00</b>	<b>11.00</b>	<b>10.45</b>	<b>10.65</b>	<b>9.70</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, state grants, and other grants

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

No significant changes.

**Brief Description of significant funding changes:**

No significant changes.

**Brief Description of FTE changes:**

FTE fluctuations are a result of changes in grant funding (including shifts between the Operating Fund and grant funding in other departments) as well as a partial FTE shift of the Student Services Business Partner to program funding.

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**400 Human Resources**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>EXPENDITURE PERSPECTIVES</b>					
<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	\$ 13,000	\$ 2,600	\$ 36,000	\$ 36,000	\$ 58,855
<b>Contracted Services Fund</b>					
2000 Support Services	240,083	363,263	1,220,414	1,220,414	976,849
<b>Operating Fund</b>					
2000 Support Services	1,039,246	1,236,122	1,406,509	1,336,134	1,474,231
<b>Risk Management Reserve</b>					
2000 Support Services	-	-	11,882	11,882	10,406
<b>Total Expenditures</b>	<u>1,292,329</u>	<u>1,601,985</u>	<u>2,674,805</u>	<u>2,604,430</u>	<u>2,520,341</u>
<b>By Division</b>					
112 Pathways Programs	240,083	362,919	593,565	593,565	350,000
400 Human Resources	1,052,246	1,239,066	2,081,240	2,010,865	2,170,341
<b>Total Expenditures</b>	<u>1,292,329</u>	<u>1,601,985</u>	<u>2,674,805</u>	<u>2,604,430</u>	<u>2,520,341</u>
<b>By Category</b>					
0100 Salaries	604,266	721,271	782,376	737,188	803,155
0200 Associated Payroll Costs	421,390	519,379	584,228	557,408	604,522
0300 Purchased Services	232,928	299,988	1,215,790	1,211,670	1,039,782
0400 Supplies and Materials	24,023	43,142	62,296	63,479	54,005
0600 Other Objects	9,722	18,205	30,115	34,685	18,877
<b>Total Expenditures</b>	<u>\$ 1,292,329</u>	<u>\$ 1,601,985</u>	<u>\$ 2,674,805</u>	<u>\$ 2,604,430</u>	<u>\$ 2,520,341</u>

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

<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	-	-	-	0.50	0.50
<b>Contracted Services Fund</b>					
2000 Support Services	-	1.00	1.00	0.30	-
<b>Operating Fund</b>					
2000 Support Services	8.75	8.50	9.50	8.80	8.50
<b>Total Full-Time Equivalent</b>	<u>8.75</u>	<u>9.50</u>	<u>10.50</u>	<u>9.60</u>	<u>9.00</u>
<b>By Division</b>					
112 Pathways Programs	-	1.00	1.00	-	-
400 Human Resources	8.75	8.50	9.50	9.60	9.00
<b>Total Full-Time Equivalent</b>	<u>8.75</u>	<u>9.50</u>	<u>10.50</u>	<u>9.60</u>	<u>9.00</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:**

No significant changes.

**Brief Description of FTE changes:**

No significant changes.

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**600 Technology Services**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>EXPENDITURE PERSPECTIVES</b>					
<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	\$ 4,249,953	\$ 4,426,818	\$ 4,804,825	\$ 4,762,105	\$ 4,611,856
<b>Contracted Services Fund</b>					
2000 Support Services	627,230	845,014	1,325,636	1,325,632	718,370
<b>Operating Fund</b>					
2000 Support Services	979,176	1,008,130	1,248,029	1,202,344	1,289,761
<b>Facilities &amp; Equipment Reserve</b>					
2000 Support Services	6,251	152,590	643,607	643,607	298,572
<b>Total Expenditures</b>	<b>5,862,610</b>	<b>6,432,552</b>	<b>8,022,097</b>	<b>7,933,688</b>	<b>6,918,559</b>
<b>By Division</b>					
610 Student Applications	1,425,628	1,387,154	1,490,846	1,492,229	1,446,041
620 Business Applications	336,250	361,676	544,044	503,513	494,593
630 Infrastructure Services	2,626,785	3,101,840	3,736,491	3,692,388	3,294,730
640 Internal Agency Support	741,085	751,978	844,899	838,732	899,325
650 Application Development	328,959	243,418	356,434	356,434	406,366
660 Substitute Registration	104,332	107,846	40,181	41,194	25,500
670 Meeting Room Technology	1,300	1,287	40,000	40,000	40,000
695 Support Services	298,271	167,716	319,363	319,359	312,004
903 ESSER Funding	-	309,637	649,839	649,839	-
<b>Total Expenditures</b>	<b>5,862,610</b>	<b>6,432,552</b>	<b>8,022,097</b>	<b>7,933,688</b>	<b>6,918,559</b>
<b>By Category</b>					
0100 Salaries	2,313,611	2,489,255	2,717,951	2,680,219	2,822,428
0200 Associated Payroll Costs	1,287,014	1,409,075	1,481,202	1,429,282	1,581,609
0300 Purchased Services	1,672,347	1,737,055	2,465,768	2,467,025	2,165,353
0400 Supplies and Materials	420,592	407,398	955,031	955,017	296,625
0500 Capital Outlay	136,889	347,165	313,386	313,386	13,402
0600 Other Objects	32,157	42,604	88,759	88,759	39,142
<b>Total Expenditures</b>	<b>\$ 5,862,610</b>	<b>\$ 6,432,552</b>	<b>\$ 8,022,097</b>	<b>\$ 7,933,688</b>	<b>\$ 6,918,559</b>

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

<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	17.08	17.33	17.33	17.33	18.00
<b>Contracted Services Fund</b>					
2000 Support Services	5.73	4.58	4.53	4.73	4.43
<b>Operating Fund</b>					
2000 Support Services	7.39	7.04	7.84	7.94	7.67
<b>Total Full-Time Equivalent</b>	<b>30.20</b>	<b>28.95</b>	<b>29.70</b>	<b>30.00</b>	<b>30.10</b>
<b>By Division</b>					
610 Student Applications	13.00	13.00	12.00	12.00	12.35
620 Business Applications	1.38	1.38	2.33	2.33	2.00
630 Infrastructure Services	4.08	4.33	5.33	5.33	5.65
640 Internal Agency Support	6.01	5.66	5.51	5.61	5.67
650 Application Development	2.30	2.25	2.20	2.25	2.20
695 Support Services	3.43	2.33	2.33	2.48	2.23
<b>Total Full-Time Equivalent</b>	<b>30.20</b>	<b>28.95</b>	<b>29.70</b>	<b>30.00</b>	<b>30.10</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, a senior program administrator and a director. 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, Social Emotional Skills Program (SESP) and Behavioral Health (BH) program at the Creeks (Arata, Burlingame, and Knott), 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 2023-2024.

**Brief Description of significant funding changes:**

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

**Brief Description of FTE changes:**

The staffing in the Proposed budget reflects preliminary projections for the coming school year. Staffing levels will be updated after receipt of component district selections. Projected Actual 2022-2023 FTE is lower than budgeted due to hard to fill positions, some of which are being filled with temporary staffing through agencies. The Proposed budget assumes those positions will be filled.

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**700 Special Education Services**

	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24
<b>EXPENDITURE PERSPECTIVES</b>					
<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
1000 Instruction	\$ 7,676,574	\$ 6,612,085	\$ 6,670,178	\$ 6,600,947	\$ 8,009,887
2000 Support Services	3,580,308	4,625,916	4,930,520	4,985,074	6,448,300
3000 Enterprise & Community Svcs.	-	78,939	86,889	86,889	130,611
Subtotal	11,256,882	11,316,940	11,687,587	11,672,910	14,588,798
<b>Contracted Services Fund</b>					
1000 Instruction	6,180,124	6,711,609	6,470,193	6,566,381	7,730,792
2000 Support Services	3,986,146	3,867,464	3,182,388	3,230,445	4,724,840
3000 Enterprise & Community Svcs.	9,348	95,906	65,679	65,679	99,789
Subtotal	10,175,618	10,674,979	9,718,260	9,862,505	12,555,421
<b>Operating Fund</b>					
2000 Support Services	221,557	233,154	245,923	248,372	16,000
<b>Total Expenditures</b>	<b>21,654,057</b>	<b>22,225,073</b>	<b>21,651,770</b>	<b>21,783,787</b>	<b>27,160,219</b>
<b>By Division</b>					
710 EL/ECSE	-	25,033	-	-	-
750 Functional Living Skills	9,107,172	8,836,268	8,674,884	8,520,487	11,131,078
755 Helensview SPED	835,435	872,882	1,027,062	1,027,593	1,563,216
780 Related Services	2,625,238	3,458,671	3,200,912	3,287,037	3,234,533
903 ESSER Funding	-	102,635	392,077	345,269	-
960 The Creeks	9,086,212	8,929,584	8,356,835	8,603,401	11,231,392
<b>Total Expenditures</b>	<b>21,654,057</b>	<b>22,225,073</b>	<b>21,651,770</b>	<b>21,783,787</b>	<b>27,160,219</b>
<b>By Category</b>					
0100 Salaries	11,776,013	11,822,514	12,178,721	12,337,218	15,226,584
0200 Associated Payroll Costs	7,850,307	7,401,830	6,958,019	7,036,444	9,716,893
0300 Purchased Services	1,606,912	2,451,393	2,017,371	1,890,308	1,546,506
0400 Supplies and Materials	388,863	502,602	432,922	456,208	638,636
0500 Capital Outlay	-	-	667	667	-
0600 Other Objects	31,962	46,734	64,070	62,942	31,600
<b>Total Expenditures</b>	<b>\$ 21,654,057</b>	<b>\$ 22,225,073</b>	<b>\$ 21,651,770</b>	<b>\$ 21,783,787</b>	<b>\$ 27,160,219</b>

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

<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
1000 Instruction	113.65	113.30	113.27	87.54	97.73
2000 Support Services	35.29	34.38	33.22	32.37	43.10
Subtotal	148.94	147.68	146.49	119.91	140.83
<b>Contracted Services Fund</b>					
1000 Instruction	128.11	104.26	114.53	81.35	101.93
2000 Support Services	35.10	28.65	27.81	25.74	31.33
Subtotal	163.21	132.91	142.34	107.09	133.26
<b>Operating Fund</b>					
2000 Support Services	1.00	1.00	1.00	1.00	-
<b>Total Full-Time Equivalent</b>	<b>313.15</b>	<b>281.59</b>	<b>289.83</b>	<b>228.00</b>	<b>274.09</b>
<b>By Division</b>					
750 Functional Living Skills	132.16	118.18	105.41	92.85	116.94
755 Helensview SPED	10.44	10.16	11.46	12.26	12.96
780 Related Services	42.08	18.87	45.55	38.02	35.91
903 ESSER Funding	-	-	4.00	1.00	-
960 The Creeks	128.47	134.38	123.41	83.87	108.28

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**700 Special Education Services**

	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>
	<b>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>		
<b>Total Full-Time Equivalent</b>	<u>313.15</u>	<u>281.59</u>	<u>289.83</u>	<u>228.00</u>	<u>274.09</u>

## 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, a senior program administrator, and director. SHS coordinates the services MESD staff provides to students, 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 Proposed budget reflects preliminary projections for the coming school year. Staffing levels will be updated after receipt of component district selections. Projected Actual 2022-2023 FTE is lower than budgeted due to hard to fill positions, some of which are being filled with temporary staffing through agencies. The Proposed budget assumes those positions will be filled.

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**800 School Health Services**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>EXPENDITURE PERSPECTIVES</b>					
<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	\$ 9,291,208	\$ 10,610,889	\$ 11,974,211	\$ 12,080,469	\$ 12,150,852
<b>Contracted Services Fund</b>					
2000 Support Services	2,537,050	4,844,870	5,505,704	5,544,404	5,627,564
<b>Operating Fund</b>					
2000 Support Services	1,439	(815)	-	-	-
<b>Total Expenditures</b>	<b>11,829,697</b>	<b>15,454,944</b>	<b>17,479,915</b>	<b>17,624,873</b>	<b>17,778,416</b>
<b>By Division</b>					
810 Health Services	11,829,697	15,454,116	17,479,915	17,624,873	17,778,416
903 ESSER Funding	-	828	-	-	-
<b>Total Expenditures</b>	<b>11,829,697</b>	<b>15,454,944</b>	<b>17,479,915</b>	<b>17,624,873</b>	<b>17,778,416</b>
<b>By Category</b>					
0100 Salaries	7,094,687	8,924,648	10,299,913	10,299,913	10,607,938
0200 Associated Payroll Costs	4,425,963	5,357,359	6,248,346	6,248,346	6,670,223
0300 Purchased Services	114,916	946,906	673,618	808,383	257,896
0400 Supplies and Materials	193,687	215,641	257,038	267,231	241,359
0500 Capital Outlay	-	8,858	-	-	-
0600 Other Objects	444	1,532	1,000	1,000	1,000
<b>Total Expenditures</b>	<b>\$ 11,829,697</b>	<b>\$ 15,454,944</b>	<b>\$ 17,479,915</b>	<b>\$ 17,624,873</b>	<b>\$ 17,778,416</b>

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

<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
2000 Support Services	115.83	114.69	112.77	108.51	111.36
<b>Contracted Services Fund</b>					
2000 Support Services	21.13	33.98	46.15	41.03	46.55
<b>Operating Fund</b>					
2000 Support Services	15.26	15.63	15.82	14.82	18.11
<b>Total Full-Time Equivalent</b>	<b>152.22</b>	<b>164.30</b>	<b>174.74</b>	<b>164.36</b>	<b>176.02</b>
<b>By Division</b>					
810 Health Services	152.22	162.30	174.74	164.36	176.02
903 ESSER Funding	-	2.00	-	-	-
<b>Total Full-Time Equivalent</b>	<b>152.22</b>	<b>164.30</b>	<b>174.74</b>	<b>164.36</b>	<b>176.02</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 also access these services through contracts. Services and programs include comprehensive educational support, social/wrap-around services, regional convening, transition support, career training, college assistance, environmental education, and specialized education services.

The Climate and Culture department works to improve the regional response to student homelessness and increase violence prevention. It also supports districts to establish safe, supported, and connected learning environments.

School Improvement services are 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.

### Primary Funding Sources:

Resolution funds, local district contracts, ODE contracts and grants

### 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.

### Brief Description of FTE changes:

FTE changes are a result of changes in service requests, contracts and grants. In particular, Instructional Services reflects additional staffing with the launch of the Rivercrest Academy.



**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**900 Instructional Services**

	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Revised Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Proposed Budget 2023-24</b>
<b>EXPENDITURE PERSPECTIVES</b>					
<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
1000 Instruction	\$ 2,152,286	\$ 2,234,589	\$ 2,133,432	\$ 2,151,526	\$ 3,359,057
2000 Support Services	2,395,214	2,652,900	1,812,313	1,813,329	2,523,337
3000 Enterprise & Community Svcs.	71,482	226,109	50,000	50,062	50,000
Subtotal	4,618,982	5,113,598	3,995,745	4,014,917	5,932,394
<b>Contracted Services Fund</b>					
1000 Instruction	6,648,309	7,717,808	11,998,621	12,533,090	10,948,302
2000 Support Services	6,671,398	6,078,242	15,728,089	15,701,014	12,288,790
3000 Enterprise & Community Svcs.	46,000	252,656	1,403,821	1,403,821	1,421,226
Subtotal	13,365,707	14,048,706	29,130,531	29,637,925	24,658,318
<b>Operating Fund</b>					
2000 Support Services	156,933	171,493	247,812	160,274	164,466
<b>Total Expenditures</b>	<b>18,141,622</b>	<b>19,333,797</b>	<b>33,374,088</b>	<b>33,813,116</b>	<b>30,755,178</b>
<b>By Division</b>					
900 Instructional Services	227,111	147,125	942,263	940,142	2,129,688
901 Student Success Act	2,497,831	2,083,999	5,303,404	5,294,718	3,667,365
902 CTE & STEAM	1,021,874	494,695	1,866,641	1,841,589	1,694,837
903 ESSER Funding	175,604	86,527	2,720,158	2,720,158	1,283,620
910 Curriculum & Instruction	709,000	1,362,521	817,058	736,783	926,899
920 Outdoor School	2,761,030	4,046,583	6,423,472	6,442,756	6,510,287
940 LTCT and Hospital	3,338,306	3,231,629	3,527,591	3,528,562	3,758,573
950 Helensview	2,485,593	2,681,210	3,582,331	3,764,438	3,413,331
970 Youth Correction Education	3,912,298	4,108,147	6,501,013	6,501,013	5,794,362
980 Alternative Pathways	306,692	322,298	625,906	625,906	580,412
990 Migrant Education	706,283	769,063	1,064,251	1,417,051	995,804
<b>Total Expenditures</b>	<b>18,141,622</b>	<b>19,333,797</b>	<b>33,374,088</b>	<b>33,813,116</b>	<b>30,755,178</b>
<b>By Category</b>					
0100 Salaries	8,161,984	9,082,200	12,245,622	12,242,746	13,254,398
0200 Associated Payroll Costs	4,566,155	4,958,528	6,090,001	6,094,399	7,573,472
0300 Purchased Services	1,562,866	2,970,389	9,110,128	9,462,872	5,971,456
0400 Supplies and Materials	2,965,676	1,348,120	3,894,763	3,852,360	2,356,316
0500 Capital Outlay	-	138,622	497,346	622,884	322,918
0600 Other Objects	884,941	835,938	1,536,228	1,537,855	1,276,618
<b>Total Expenditures</b>	<b>\$ 18,141,622</b>	<b>\$ 19,333,797</b>	<b>\$ 33,374,088</b>	<b>\$ 33,813,116</b>	<b>\$ 30,755,178</b>

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

<b>By Fund and Activity</b>					
<b>Resolution Services Fund</b>					
1000 Instruction	15.57	16.02	20.91	17.94	27.46
2000 Support Services	17.38	18.50	10.28	12.38	14.88
Subtotal	32.95	34.52	31.19	30.32	42.34
<b>Contracted Services Fund</b>					
1000 Instruction	53.25	51.79	54.58	80.81	79.72
2000 Support Services	30.79	35.78	49.36	54.29	55.20
Subtotal	84.04	87.57	103.94	135.10	134.92
<b>Operating Fund</b>					
2000 Support Services	1.13	1.15	1.67	1.62	1.15
<b>Total Full-Time Equivalent</b>	<b>118.12</b>	<b>123.24</b>	<b>136.80</b>	<b>167.04</b>	<b>178.41</b>

**Multnomah Education Service District**  
**2023 - 2024 Fiscal Year Annual Budget by Department**  
**900 Instructional Services**

		<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Projected</b>	<b>Proposed</b>
		<b>2020-21</b>	<b>2021-22</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
				<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
<b>By Division</b>						
900	Instructional Services	1.18	1.20	2.39	1.62	11.64
901	Student Success Act	2.68	7.45	14.85	17.69	17.79
902	CTE & STEAM	2.00	2.00	2.00	2.77	2.02
903	ESSER Funding	-	-	0.99	0.61	1.00
910	Curriculum & Instruction	6.21	4.57	5.05	5.05	5.58
920	Outdoor School	13.31	13.39	13.46	37.78	37.23
940	LTCT and Hospital	29.60	28.80	25.16	27.81	28.21
950	Helensview	22.41	23.11	26.18	26.58	26.63
970	Youth Correction Education	31.09	33.24	37.02	36.48	37.66
980	Alternative Pathways	2.50	2.50	2.50	4.00	4.00
990	Migrant Education	7.14	6.98	7.20	6.65	6.65
	<b>Total Full-Time Equivalent</b>	<b>118.12</b>	<b>123.24</b>	<b>136.80</b>	<b>167.04</b>	<b>178.41</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

## Debt Service Schedules

### 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	-

## Debt Service Schedules

### 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	-

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## **Facilities and Equipment Reserve Plan**

### **Summary of Significant Changes from 2022-23**

#### **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:**

2022-23 work included HVAC and electrical repairs, the replacement of a maintenance vehicle, and the continuation of space planning and modification work to better meet both program needs as well as updated conference room space needs.

No significant work is planned for 2023-24. With some repairs in 2022-23, our current estimate is for roof replacement in 2024-2025.

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

2022-23 work at Arata Creek included the repair of a fire hydrant water line break and exterior painting. Our tentative estimate for roof replacement is 2023-24.

2022-23 work at Burlingame Creek included HVAC repairs, an elevator repair, and roof replacement. No significant work is planned for 2023-24.

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

2022-23 expenditures included meal delivery and warming equipment, electrical repairs and modifications, and student safety modifications. No significant changes are planned at Knott Creek for 2023-24.

##### **Helensview Building:**

2022-23 work included electrical and vehicle repairs, radon mitigation and asbestos abatement. No significant work is planned for 2023-24.

##### **Wheatley Building:**

2022-23 work included the replacement of a freezer, non-routine landscaping and fire system repairs. No significant work is planned for 2023-24.

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## **Facilities and Equipment Reserve Plan**

### **Summary of Significant Changes from 2022-23**

#### **Technology Services**

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

Expenditures in 2022-23 include server replacements and a disaster recovery storage area network (SAN). These costs are shared among CTA programs. Hardware purchases are expected to continue in 2023-24

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

Expenditures in 2022-23 include server replacements and a disaster recovery storage area network (SAN). These costs are shared among CTA programs. Hardware purchases are expected to continue in 2023-24

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

The large fiber project implementation was completed in 2022-2023. No significant additional changes are planned for 2023-24

##### **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 2023-24.

#### **Student Services**

##### **School Health Services:**

Beginning in 2023-24, School Health Services will be making an annual transfer to Fund 4 in order to accumulate funds for screening equipment replacement.

**Multnomah Education Service District**  
**FY2024 Facilities & Equipment Reserve Plan**  
**Fund 4**  
**Facilities Services Plan**

	Estimated FY2023	Proposed FY2024	Projected		
			FY2025	FY2026	FY2027
<b>Ainsworth (1989)</b>					
Repairs & Maintenance (non-routine)	47,852	27,500	28,300	29,100	30,000
Electrical Repairs and Upgrades	6,000				
HVAC Repairs/Generator Repair	12,000				
Replace Maintenance Vehicle	38,000				
Roof Repair/Replacement (25yr)	2,000		485,000		
Space Planning & Modifications	105,000				
Contingency		150,628			
Subtotal	210,852	178,128	513,300	29,100	30,000
<b>Arata Creek (1999)</b>					
Repairs & Maintenance (non-routine)	31,300	32,200	33,200	34,200	35,200
Fire Water Line Break	26,000				
Painting - Exterior; Re-Insulate Water Line	10,000				
Roof Replacement (20yr)		49,000			
Safety Upgrades	10,000				
Subtotal	77,300	81,200	33,200	34,200	35,200
<b>Burlingame Creek "Alpha" (1998)</b>					
Repairs & Maintenance (non-routine)	17,500	18,000	18,540	19,100	19,700
Elevator Repair	8,000				
HVAC Repairs	7,000				
Roof Repair/Replacement (20yr)	148,000				
Subtotal	180,500	18,000	18,540	19,100	19,700
<b>Helensview</b>					
Repairs & Maintenance (non-routine)	34,100	34,700	35,700	36,800	37,900
Asbestos Testing & Remediation	5,000				
Subtotal	39,100	34,700	35,700	36,800	37,900
<b>Knott</b>					
Repairs & Maintenance (non-routine)	31,400	32,300	33,300	34,300	35,300
Meal Service Equipment & Electrical	16,000				
Safety Upgrades	10,000				
Subtotal	57,400	32,300	33,300	34,300	35,300
<b>Wheatley</b>					
Repairs & Maintenance (non-routine)	20,000	20,600	21,200	21,800	22,500
Freezer Replacement	12,000				
Non-routine Landscaping	5,000				
Subtotal	37,000	20,600	21,200	21,800	22,500
Total Expenditures	602,152	214,300	655,240	175,300	180,600
<b>Funding Sources</b>					
Beginning Fund Balance	651,895	354,343	429,043	64,043	183,243
Misc Revenue	22,000	-	-	-	-
Transfer from Operating Fund	282,600	289,000	290,240	294,500	298,900
Total Funding Sources	956,495	643,343	719,283	358,543	482,143
<b>150-FACILITIES BALANCE</b>	<b>354,343</b>	<b>278,415</b>	<b>64,043</b>	<b>183,243</b>	<b>301,543</b>



**Multnomah Education Service District**  
**FY2024 Facilities & Equipment Reserve Plan**  
**Fund 4**  
**Technology Equipment Reserve Plan**

	Estimated FY2023	Proposed FY2024	Projected		
			FY2025	FY2026	FY2027
<b>Student Information Systems</b>					
Computer Hardware: Servers & Routers	20,984		100,000	100,000	100,000
Software Updates & New Application Modules	25,000	25,000	25,000	25,000	25,000
NWRES D: SAN, CESD Servers	79,016	172,572			
Contingency		200,000			
Funding Sources					
Beginning Fund Balance	693,170	668,170	570,598	545,598	520,598
Transfer from Resolution Fund	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	793,170	768,170	670,598	645,598	620,598
Ending Fund Balance	668,170	370,598	545,598	520,598	495,598
<b>Business Systems Support</b>					
Software: Application Updates & Pilots	24,896	10,000			25,000
NWRES D: SAN, CESD Servers	12,447	6,000			
TalentEd Software	7,170				
Funding Sources					
Beginning Fund Balance	50,848	6,335	335	10,335	20,335
Transfer from Operating Fund		10,000	10,000	10,000	10,000
Total Funding Sources	50,848	16,335	10,335	20,335	30,335
Ending Fund Balance	6,335	335	10,335	20,335	5,335
<b>Network Services</b>					
Network Hardware Replacement	434,094	45,000			90,000
Funding Sources					
Beginning Fund Balance	442,133	53,039	53,039	98,039	143,039
Transfer from Resolution Fund	45,000	45,000	45,000	45,000	45,000
Total Funding Sources	487,133	98,039	98,039	143,039	188,039
Ending Fund Balance	53,039	53,039	98,039	143,039	98,039
<b>Agency Support</b>					
Agency Equipment	40,000	40,000	40,000	40,000	40,000
Contingency		80,500			
Funding Sources					
Beginning Fund Balance	133,113	118,113	103,113	88,113	73,113
E-Rate Revenue	25,000	25,000	25,000	25,000	25,000
Total Funding Sources	158,113	143,113	128,113	113,113	98,113
Ending Fund Balance	118,113	22,613	88,113	73,113	58,113
<b>600-TECHNOLOGY BALANCE</b>	<b>845,657</b>	<b>446,585</b>	<b>742,085</b>	<b>757,085</b>	<b>657,085</b>

**Multnomah Education Service District**  
**FY2024 Facilities & Equipment Reserve Plan**  
**Fund 4**  
**School Health Services Equipment Reserve Plan**

	Estimated FY2023	Proposed FY2024	Projected		
			FY2025	FY2026	FY2027
<b>Screening Equipment</b>					
Agency Equipment					20,000
Funding Sources					
Beginning Fund Balance			5,000	10,000	15,000
Transfer from Resolution Fund		5,000	5,000	5,000	5,000
Total Funding Sources		5,000	10,000	15,000	20,000
<b>800-SHS BALANCE</b>		5,000	10,000	15,000	-
<b>Fund 4: Facilities and Equipment Reserve Summary</b>					
Beginning Fund Balance	1,971,159	1,200,000	1,161,128	816,128	955,328
Total Transfers In	427,600	449,000	450,240	454,500	458,900
Total Other Revenues	47,000	25,000	25,000	25,000	25,000
Total Expenditures	1,245,759	512,872	820,240	340,300	480,600
Total Contingency	-	431,128	-	-	-
<b>Fund 4 Ending Fund Balance</b>	1,200,000	730,000	806,128	940,328	958,628

## 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, 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=VU9LUTdoZkFhbkl1OVlIS0tKSDBMdz09>

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

## Public Notices

Website screen shot: [www.multnomahesd.org](http://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...](http://multnomahesd.org/public-notices/notice-of-m...). The website header features the MESD logo and a navigation menu. 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 a link to a Word document, a Zoom link, and details about the meeting. The meeting is scheduled for Tuesday, April 11, 2023, at 6:00 pm, and will be held virtually via Zoom. The Zoom link is <https://multnomahesd-org.zoom.us/j/89891341614?pwd=VU9LUTdoZkFhbk11OVl1S0tKSDBMdz09>. The meeting ID is 898 9134 1614 and the passcode is 369294. The notice also states that 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](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 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. The notice is signed by Dr. Paul Coakley, Budget Officer, Multnomah Education Service District. The website [www.multnomahesd.org](http://www.multnomahesd.org) is listed at the bottom. Social media icons for Facebook, Twitter, LinkedIn, and Email are also present.

Public Notices & Agency Updates

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**NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS**  
3/31/2023

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

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=VU9LUTdoZkFhbk11OVl1S0tKSDBMdz09>  
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](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 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](http://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

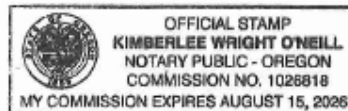
County of Multnomah)


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**

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=VU9lUTdoZkFhbk1lOVl1S0tkSDhMdz09>  
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](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 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  
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**RESOLUTION 22-047      Approval of the 2022-2023 Budget Calendar for Development  
of the Fiscal Year 2023-2024 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 2022-2023 Budget Calendar for the Development of the Fiscal Year 2023-2024 Budget.

**Motion:**    Director Katrina Doughty moved to approve Resolutions 22-047  
Director Helen Ying seconded the motion.

**Discussion:**        None

**Action:**    The motion carried with Directors Arzate, Doughty, Henry, Peterson  
and Ying voting aye. Motion passed 5-0.

**Multnomah ESD 2022-2023 Calendar for Fiscal Year 2023-2024 Budget**

Tuesday, July 19, 2022	MESD Board Meeting	MESD Board
<ul style="list-style-type: none"><li>MESD Board adopts the 2022-2023 Budget Calendar for 2023-24 (Resolution 22-047)</li></ul>		
Tuesday, November 15, 2022	MESD Board Meeting	MESD Board
<ul style="list-style-type: none"><li>Presentation by Auditors – Talbot, Korvola &amp; Warwick of 2021-2022 Audit</li></ul>		
January, 2023	Superintendent Council Meeting	Council
<ul style="list-style-type: none"><li>MESD Superintendent delivers to Component Districts 2032-2024 Local Service Plan</li></ul>		
Tuesday, January 17, 2023	MESD Board Meeting	MESD Board
<ul style="list-style-type: none"><li>MESD Board Approves 2023-2024 Local Service Plan (Resolution)</li></ul>		
January to April 2023		
<ul style="list-style-type: none"><li>MESD Management develops the Proposed Budget</li></ul>		MESD Staff
February 2023	Component District Boards	District Boards
<ul style="list-style-type: none"><li>2023-2024 Local Service Plan Approval [ORS 334.175(5)(b)/OAR 581-024-0285(2)] (Resolution)</li></ul>		
Tuesday, February 21, 2023		
<ul style="list-style-type: none"><li>MESD Board appoints new Budget Committee members</li><li>MESD Board adopts 2023-24 Budget Planning Parameters (Resolution)</li></ul>		MESD Board
Friday, March 31, 2023	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 4, 2023	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 7, 2023	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 11, 2023	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 (Resolution)</li></ul>		



**Multnomah ESD 2022-2023 Calendar for Fiscal Year 2023-2024 Budget (continued)**

Wednesday, April 19, 2023	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 25, 2023	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 26, 2023	Deadline to submit Approved Budget to TSCC [ORS 294.431(2), "twenty days before TSCC hearing"]	
Friday, April 28, 2023	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 16, 2023	TSCC Public Hearing (ORS 294.430)	TSCC
Tuesday, June 20, 2023	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 7, 2023	Deadline to File Certification of Tax Levy with Counties	

**RESOLUTION 23-004 – Fiscal Year 2023-2024 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 2023-2024 budget planning parameters above were presented to the Board Finance Committee on February 9, 2023; and

**WHEREAS,** the Board Finance Committee requested that the draft be taken to the Board on February 21, 2023 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 2023-2024 budget planning parameters as follows:

\*\*\*\*\*

**Motion: Director Helen Ying moved to approve Resolution 23-004  
Director Katrina Doughty seconded the motion**

**Discussion:**

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

### **2023-2024 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 \$9.9 billion biennium (\$4.85 billion year-one) SSF legislative appropriation. Under this assumption, the MESD's estimated SSF revenue for 2023-2024 will be approximately \$49.1 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 23-25 biennium are 3.09% for Tier I/II, 0.25% for OPSRP, and 5.04% 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 budgeted at 4%.
  - 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 \$7,574,367 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 23-003****Approval of MESD Budget  
Committee Representatives for 2023**

**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

**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

\*\*\*\*\*

**WHEREAS**, the Centennial School District has submitted the name of Claudia Andrews, 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, 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, Joshua Singleton, Anthony Lebron, Nolberto Delgadillo, and Ben Byers to the MESD Budget Committee.

**Motion:** **Director Katrina Doughty moved to approve Resolution 23-003**  
**Director Helen Ying seconded the motion**

**Discussion:** **The Board Secretary let the group know that Gresham Barlow SD will likely have a representative named for approval at the March 21 Regular Session Board meeting.**

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

**RESOLUTION 23-008**

**Approval of MESD Budget  
Committee Representative for 2023**

**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:**

**Shawn Farrens-Gresham-Barlow School District**

- Board Member of the Gresham-Barlow School District

**Michele Rosenbaum-Riverdale School District**

- Board Member of the Riverdale School District

\*\*\*\*\*

**WHEREAS**, the Gresham-Barlow School District has submitted the name of Shawn Farrens and Riverdale School District has submitted the name of Michele Rosenbaum 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 Shawn Farrens and Michele Rosenbaum to the MESD Budget Committee.

**Motion: Director Samuel Henry moved to approve Resolution 23-008.  
Director Renee Anderson seconded the motion**

**Discussion: none**

**Action: The motion carried with Directors Anderson, Arzate, 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 these activities.

## 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.