



EDUCATE • INSPIRE • EMPOWER

Approved Budget

For the Fiscal Year 2024-2025

MULTNOMAH EDUCATION SERVICE DISTRICT

Multnomah County, Oregon

11611 NE Ainsworth Circle

Portland, OR 97220

www.multnomahesd.org

Approved by the MESD Budget Committee

4/9/2024

*Multnomah Education Service District
2024-2025 Approved Budget*

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*Multnomah Education Service District
2024-2025 Approved Budget*

Introduction

The Multnomah Education Service District (MESD) is pleased to present the approved budget for the fiscal year 2024-2025. MESD's proposed budget was approved without modification by the MESD Budget Committee on April 9, 2024.

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

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

The next step to adoption is a budget review and public hearing held by the Tax Supervising and Conservation Commission (TSCC). The TSCC is an independent impartial panel of citizen volunteers appointed by the governor to monitor the financial affairs of local governments in Multnomah County. Commission members represent the public at these hearings by asking questions indicative of the community at large. They also provide a procedural review of the budget to ensure compliance with Local Budget Law and a substantive review of program content, reasonableness of estimates and coordination of financial planning. The MESD's budget must be certified by the Commission after approval by the Budget Committee and prior to adoption by the Board. The TSCC public hearing for the MESD's approved budget is scheduled for May 21, 2024 at 6:00pm. The meeting will be held in a hybrid format: in person at the MESD Board Room and virtually via Zoom with meeting access details posted online at <https://www.multnomahesd.org/public-notices>

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



Superintendent's Budget Message

2024-2025 Proposed Budget
April 9, 2024

The Multnomah Education Service District (MESD) is pleased to present the proposed budget for fiscal year 2024-2025. 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 2 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

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.

Current collective bargaining agreements with MESDEA and AFSCME expire June 30, 2024. The financial impact of new agreements beginning in the 2024-25 school year could result in changes to the budget.

Budgeting Assumptions

The specified revenue and expenditures are based upon educated suppositions as of April 9, 2024. We expect adjustments will be made before June 30, 2024 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, 2024 and the budget is largely based on these estimates. Once our district's final selections are known in April 2024, 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 \$10.2 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 share of the 4.5 percent SSF allotment for 2024-25 is approximately \$52 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
 - A placeholder COLA while negotiations are underway with AFSCME and MESDEA and other employee agreements are being finalized.
 - 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 additional grant 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 few years have been challenging for everyone, but the future appears positive for MESD. The agency has provided exceptional service to students, families, and districts and will continue forging ahead in the face of adversity. MESD is poised to continue growing and increase its impact on all students learning in the region.

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

Dr. Paul Coakley
MESD Superintendent and Budget Officer

MESD 2024-2025 Budget Committee

Budget Committee Member	Representing	Term Expires
Renee Anderson	MESD Board Member	June 30, 2025
Jessica Arzate	MESD Board Member	June 30, 2025
Danny Cage	MESD Board Member	June 30, 2027
Katrina Doughty	MESD Board Member	June 30, 2027
Dr. Samuel Henry	MESD Board Member	June 30, 2025
Denyse Peterson	MESD Board Member	June 30, 2027
Helen Ying	MESD Board Member	June 30, 2025
David Linn	Centennial School District	June 30, 2026
Ben Byers	Corbett School District	June 30, 2024
Unfilled	David Douglas School District	N/A
Shawn Farrens	Gresham-Barlow School District	June 30, 2025
Sonja McKenzie	Parkrose School District	June 30, 2026
Alexandra Martin	Portland Public School District	June 30, 2026
Holly Langan	Reynolds School District	June 30, 2026
Michele Rosenbaum	Riverdale School District	June 30, 2025

2024-2025 Budget Calendar

January to April	MESD management develops proposed budget MESD Board appoints Budget Committee members
April 2, 2024	Budget Committee orientation
April 9, 2024	Proposed budget and budget message presentation Budget Committee approves budget and tax levy
April 17 & 23, 2024	Budget Committee work sessions, if needed
May 21, 2024	TSCC public hearing and budget certification (ORS 294.430)
June 18, 2024	MESD Board adopts budget and certifies tax levy (ORS 294.435)

Public Notices

Budget Committee Meeting, Online: www.multnomahesd.org, March 29, 2024

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

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, 2024 to June 30, 2025, will be held on Tuesday, April 9, 2024 at 6:00 pm. The meeting will be held virtually through Zoom.

Zoom link:

<https://multnomahesd-org.zoom.us/j/83800984172?pwd=GlxlnEbWTwLbOEbRrP9aTxi6GKX45L.1>

Meeting ID: 838 0098 4172

Passcode: 911904

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 5 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 8, 2024 will be read during the public comment section of the meeting on April 9th. Schedule Zoom comment up through 5:00 pm April 9, 2024 by providing your name, phone number, and address to the agency via phone message at 503-257-1504 or email to hseverns@mesd.k12.or.us. All comments are subject to a three minute limit per community member.

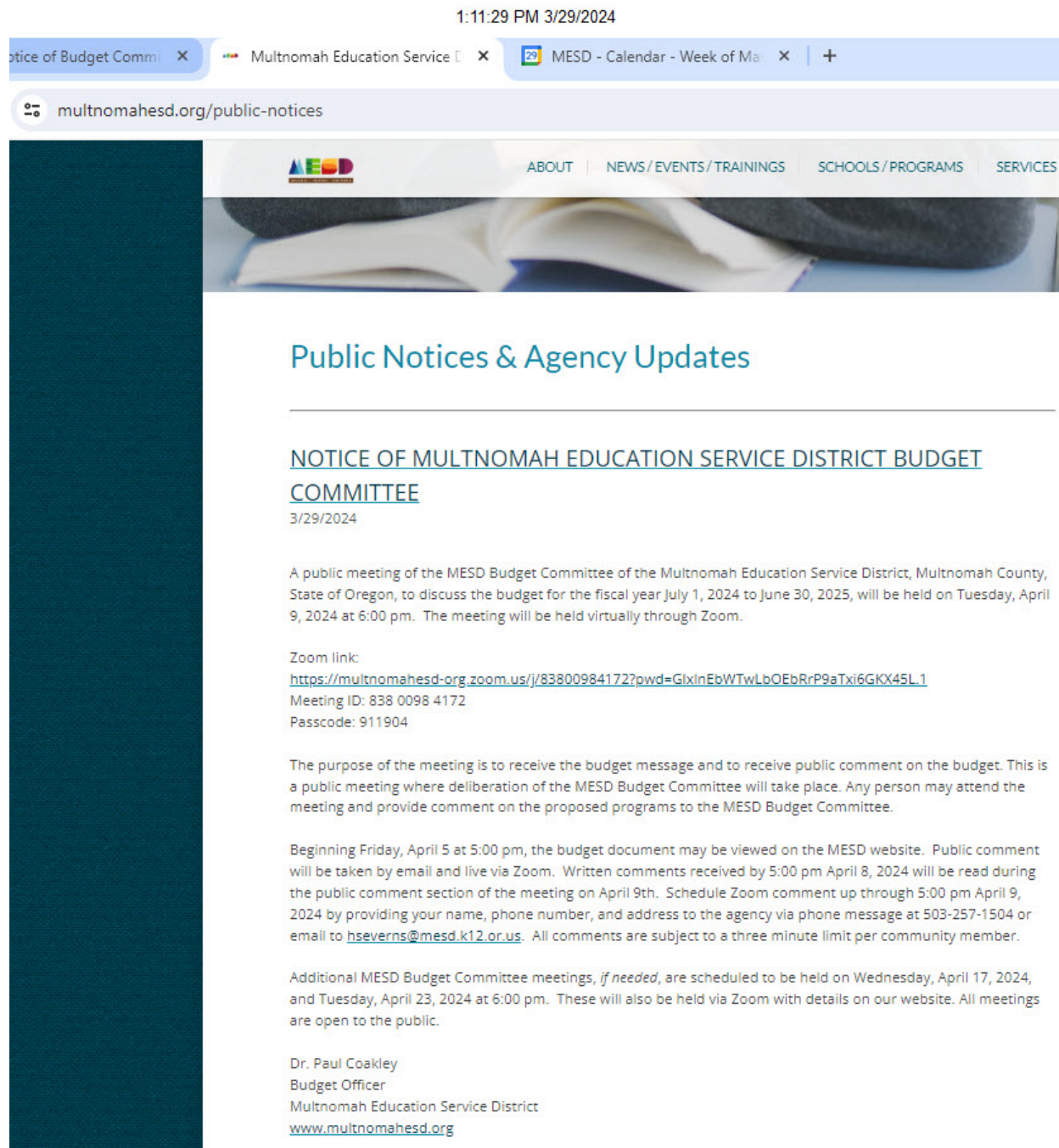
Additional MESD Budget Committee meetings, *if needed*, are scheduled to be held on Wednesday, April 17, 2024, and Tuesday, April 23, 2024 at 6:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public.

Dr. Paul Coakley
Budget Officer
Multnomah Education Service District

www.multnomahesd.org

Public Notices

Website screen shot: www.multnomahesd.org, March 29, 2024



Public Notices

Budget Committee Meeting, Newspaper Notice: The Oregonian, March 29, 2024



Oregonian
LEGAL AFFIDAVIT

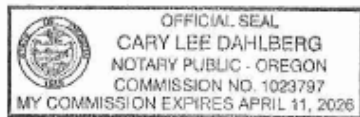
AD#: 0010846616

State of Oregon,) ss
County of Multnomah)
Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that 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):
Oregonian 03/29/2024

Bradley Dion
Principal Clerk of the Publisher

Sworn to and subscribed before me this 3rd day of April 2024

Cary Lee Dahlberg
Notary Public



NOTICE OF MULTNOMAH EDUCATION SERVICE DISTRICT BUDGET COMMITTEE MEETINGS

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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 5 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 8, 2024 will be read during the public comment section of the meeting on April 9th. Schedule Zoom comment up through 5:00 pm April 9, 2024 by providing your name, phone number, and address to the agency via phone message at 503-257-1504 or email to hsevems@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 17, 2024, and Tuesday, April 23, 2024 at 6:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public.

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

Public Notices

To be published in the Oregonian and online on April 26, 2024

**NOTICE OF TSCC BUDGET HEARING
for May 21, 2024**

A public hearing will be held by the Tax Supervising and Conservation Commission on the budget approved by the budget committee for the Multnomah Education Service District, Multnomah County, State of Oregon, for the fiscal year July 1, 2024 to June 30, 2025.

The hearing will be held May 21st, 2024 at 6:00pm. This meeting will be in a hybrid format: in person in the Board Room at 11611 NE Ainsworth Circle, Portland, OR 97220 as well as virtually via Zoom.

Zoom link:

<https://multnomahesd-org.zoom.us/j/87823153200?pwd=MSNmadatbpfrnnCmbVMPXtaW21hMWf.1>

Meeting ID: 878 2315 3200

Passcode: 733745

The purpose of the hearing is to discuss the budget with interested persons. A copy of the budget document may be viewed on the MESD website: www.multnomahesd.org/business-services.

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

Public comment will be taken. For in-person comment, complete the request form on the table outside the Board Room and provide any notes or handouts to the Board Secretary prior to the meeting. Schedule Zoom comment up through 5:00 pm May 21, 2024 by providing your name, phone number, and address. All comments are subject to a three minute limit per community member.

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

Total Budget Requirements	Last Year's Total Levy Rate	This Year's Total Levy Rate	Change from Last Year's Rate
\$126,514,750	\$0.4576 per \$1,000	\$0.4576 per \$1,000	\$0 per \$1,000

RESOLUTION MBCM-24-002

Approval of the Proposed 2024-2025 Budget and Ad Valorem Property Tax Rate

This resolution requests the MESD Budget Committee’s acknowledgement of receipt and approval of the Proposed 2024-2025 Budget Document and the Ad Valorem Property Tax Rate.

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

The Budget Officer recommends adoption of the following resolution:

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

WHEREAS, the MESD Budget Committee has met in a public MESD Budget Committee Work Session on April 9 to review the financial programs of the MESD and prepare a budget for the operational and administrative expenses of the MESD; and

WHEREAS, the MESD Budget Committee has received and reviewed the 2024-2025 Proposed Budget Document.

NOW THEREFORE BE IT RESOLVED, that the MESD Budget Committee approves the 2024-2025 Proposed Budget in the following amounts:

Resolution Services Fund	
Instruction	\$ 12,261,089
Support Services	30,189,621
Enterprise & Community Services	146,370
Other Uses	8,500,000
Transfers Out	5,453,331
Contingency	218,533
Total	<u><u>\$ 56,768,944</u></u>

Contracted Services Fund	
Instruction	\$ 18,844,896
Support Services	23,035,273
Enterprise & Community Services	1,584,393
Contingency	135,875
Total	<u><u>\$ 43,600,437</u></u>

Operating Fund	
Support Services	\$ 6,382,223

Debt Service	853,478
Transfers Out	470,500
Contingency	48,070
Total	<u>\$ 7,754,271</u>
Debt Service Fund	
Debt Service	<u>\$ 7,887,182</u>
Facilities & Equipment Reserve Fund	
Support Services	\$ 687,300
Facilities Acquisition and Improvement	5,000
Contingency	757,800
Total	<u>\$ 1,450,100</u>
Risk Management Reserve Fund	
Support Services	\$ 1,693,238
Contingency	600,578
Total	<u>\$ 2,293,816</u>
Total Appropriation, All Funds	\$ 119,754,750
Total Unappropriated Amounts, All Funds	<u>6,760,000</u>
TOTAL APPROVED BUDGET	<u>\$ 126,514,750</u>

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

WHEREAS, MESD Board member Samuel Henry moved to approve Resolution MBCM 24-002 Approval of the Proposed 2024-2025 Budget and Ad Valorem Property Tax Rater; and

WHEREAS, Parkrose Representative Sonja McKenzie seconded the motion

Action: There being no further discussion the motion carried with Representatives Anderson, Arzate, Byers, Doughty, Ferrens, Henry, Langan, Linn, Martin, McKenzie, and Ying voting aye. Representative Peterson abstained from voting. Motion passed 11-0.

Approved Budget Detail Schedules

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

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

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

The final two statements in this section combine all funds and show multi-year comparisons.

- The Combined Fund Detail compares the previous two years actual amounts, the current year revised budget, the current year projected budget, and then the 2024-2025 proposed and approved budgets.
- Similarly, the Annual Full-Time Equivalent (FTE) statement shows budgeted FTE for the same years and budget versions.

Multnomah Education Service District
2024 - 2025 Fiscal Year Approved Budget
Combining Fund Summary - Budgetary Funds

	<u>Resolution Services</u>	<u>Contracted Services</u>	<u>Operating Fund</u>	<u>Debt Service</u>	<u>Facilities & Equipment Reserve</u>	<u>Risk Management & Reserve</u>	<u>Total Funds</u>
RESOURCES							
Revenues							
Local Sources	\$ 44,025,355	\$ 18,175,868	\$ 2,150,940	\$ 7,887,182	\$ 25,000	\$ 1,363,816	\$ 73,628,161
Intermediate Sources	-	401,224	-	-	-	-	401,224
State Sources	8,189,432	21,756,727	-	-	-	-	29,946,159
Federal Sources	54,157	3,266,618	-	-	-	-	3,320,775
Total Revenues	<u>52,268,944</u>	<u>43,600,437</u>	<u>2,150,940</u>	<u>7,887,182</u>	<u>25,000</u>	<u>1,363,816</u>	<u>107,296,319</u>
Long Term Debt Sources	-	-	-	-	-	-	-
Interfund Transfers	-	-	5,203,331	-	630,500	90,000	5,923,831
Beginning Fund Balance	4,500,000	-	4,100,000	1,700,000	1,194,600	1,800,000	13,294,600
TOTAL RESOURCES	<u>56,768,944</u>	<u>43,600,437</u>	<u>11,454,271</u>	<u>9,587,182</u>	<u>1,850,100</u>	<u>3,253,816</u>	<u>126,514,750</u>
REQUIREMENTS							
Expenditures by Activity							
Instruction	12,261,089	18,844,896	-	-	-	-	31,105,985
Support Services	30,189,621	23,035,273	6,382,223	-	687,300	1,693,238	61,987,655
Enterprise & Community Svcs.	146,370	1,584,393	-	-	-	-	1,730,763
Facilities Acquisition & Constr.	-	-	-	-	5,000	-	5,000
Other Uses - Transits	8,500,000	-	-	-	-	-	8,500,000
Debt Service	-	-	853,478	7,887,182	-	-	8,740,660
Total Expenditures	<u>51,097,080</u>	<u>43,464,562</u>	<u>7,235,701</u>	<u>7,887,182</u>	<u>692,300</u>	<u>1,693,238</u>	<u>112,070,063</u>
Interfund Transfers	5,453,331	-	470,500	-	-	-	5,923,831
Contingencies	218,533	135,875	48,070	-	757,800	600,578	1,760,856
Total Appropriation	<u>56,768,944</u>	<u>43,600,437</u>	<u>7,754,271</u>	<u>7,887,182</u>	<u>1,450,100</u>	<u>2,293,816</u>	<u>119,754,750</u>
Ending Fund Balance	-	-	3,700,000	1,700,000	400,000	960,000	6,760,000
TOTAL REQUIREMENTS	<u>56,768,944</u>	<u>43,600,437</u>	<u>11,454,271</u>	<u>9,587,182</u>	<u>1,850,100</u>	<u>3,253,816</u>	<u>126,514,750</u>
EXPENDITURES PERSPECTIVES							
By Category							
Salaries	\$ 23,613,788	\$ 21,513,359	\$ 3,925,245	\$ -	\$ -	\$ 133,213	\$ 49,185,605
Associated Payroll Costs	14,483,295	12,731,247	2,300,724	-	-	70,152	29,585,418
Purchased Services	3,700,459	5,346,039	(376,532)	-	542,300	326,425	9,538,691
Supplies and Materials	763,006	2,537,424	414,566	-	140,000	32,480	3,887,476
Capital Outlay	13,402	-	-	-	10,000	-	23,402
Other Objects	23,130	1,336,493	971,698	7,887,182	-	1,130,968	11,349,471
Transits to Districts	8,500,000	-	-	-	-	-	8,500,000
Total Expenditures	<u>51,097,080</u>	<u>43,464,562</u>	<u>7,235,701</u>	<u>7,887,182</u>	<u>692,300</u>	<u>1,693,238</u>	<u>112,070,063</u>
By Department							
Administration	168,279	12,500	2,211,698	-	-	255,000	2,647,477
Facilities Services	23,733	-	371,975	-	294,800	-	690,508
Business Services	1,420	-	1,420,906	-	-	1,327,989	2,750,315
Human Resources	5,300	308,000	1,729,520	-	-	10,249	2,053,069
Technology Services	4,922,792	754,513	1,375,188	-	387,500	-	7,439,993
Special Education Services	17,941,205	9,410,653	16,000	-	-	-	27,367,858
School Health Services	13,386,802	7,056,697	-	-	10,000	-	20,453,499
Instructional Services	6,147,549	25,922,199	110,414	-	-	100,000	32,280,162
Debt Services	-	-	-	7,887,182	-	-	7,887,182
Transits to Districts	8,500,000	-	-	-	-	-	8,500,000
Total Expenditures	<u>51,097,080</u>	<u>43,464,562</u>	<u>7,235,701</u>	<u>7,887,182</u>	<u>692,300</u>	<u>1,693,238</u>	<u>112,070,063</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Approved Budget
Combining Fund Detail - Budgetary Funds**

	<u>Resolution Services</u>	<u>Contracted Services</u>	<u>Operating Fund</u>	<u>Debt Service</u>	<u>Facilities & Equipment Reserve</u>	<u>Risk Management & Reserve</u>	<u>Total Funds</u>
RESOURCES							
Revenues							
Local Sources							
1110 Ad Valorem Taxes	\$ 43,889,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,889,000
1190 Penalties & Interest on Taxes	10,000	-	-	-	-	-	10,000
1500 Earnings on Investments	-	-	650,000	100,000	-	-	750,000
1910 Rentals	-	-	17,940	-	-	-	17,940
1920 Private Contribution/Donations	-	300	-	-	-	-	300
1940 Services to Local Ed Agencies	19,614	17,997,764	-	-	-	-	18,017,378
1970 Services Provided Other Funds	-	-	-	7,787,182	-	1,353,816	9,140,998
1980 Fees Charged to Grants	-	-	1,180,000	-	-	-	1,180,000
1985 Fees-Non-Component Districts	-	-	265,000	-	-	-	265,000
1990 Miscellaneous	106,741	177,804	38,000	-	25,000	10,000	357,545
Subtotal	<u>44,025,355</u>	<u>18,175,868</u>	<u>2,150,940</u>	<u>7,887,182</u>	<u>25,000</u>	<u>1,363,816</u>	<u>73,628,161</u>
Intermediate Sources							
2200 Restricted Revenue	-	401,224	-	-	-	-	401,224
Subtotal	<u>-</u>	<u>401,224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>401,224</u>
State Sources							
3101 SSF- General Support	8,134,309	-	-	-	-	-	8,134,309
3299 Other Restricted Grants Aid	55,123	21,756,727	-	-	-	-	21,811,850
Subtotal	<u>8,189,432</u>	<u>21,756,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,946,159</u>
Federal Sources							
4300 Fed Restricted Revenue	-	576,413	-	-	-	-	576,413
4500 Federal Restrict Rev Thru State	54,157	2,690,205	-	-	-	-	2,744,362
Subtotal	<u>54,157</u>	<u>3,266,618</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,320,775</u>
Total Revenues	<u>52,268,944</u>	<u>43,600,437</u>	<u>2,150,940</u>	<u>7,887,182</u>	<u>25,000</u>	<u>1,363,816</u>	<u>107,296,319</u>
Other Sources							
5200 Interfund Transfers	-	-	5,203,331	-	630,500	90,000	5,923,831
5400 Beginning Fund Balance	4,500,000	-	4,100,000	1,700,000	1,194,600	1,800,000	13,294,600
Total Other Sources	<u>4,500,000</u>	<u>-</u>	<u>9,303,331</u>	<u>1,700,000</u>	<u>1,825,100</u>	<u>1,890,000</u>	<u>19,218,431</u>
TOTAL RESOURCES	<u>56,768,944</u>	<u>43,600,437</u>	<u>11,454,271</u>	<u>9,587,182</u>	<u>1,850,100</u>	<u>3,253,816</u>	<u>126,514,750</u>

REQUIREMENTS

Expenditures

Instruction

1100 Regular Instruction

1121 Middle/Junior High Programs - 3,863,001 - - - 3,863,001

1200 Special Programs

1220 Restrictive Prgms- Disabilities 9,395,613 9,869,781 - - - 19,265,394

1250 Less Restrictive Programs 312,687 34,692 - - - 347,379

1280 Alternative Education 2,041,865 167,588 - - - 2,209,453

1292 Teen Parent Program 92,273 6,189 - - - 98,462

1293 Migrant Education - 942,365 - - - 942,365

1294 Youth Correction 418,651 3,961,280 - - - 4,379,931

 Subtotal 12,261,089 18,844,896 - - - 31,105,985

**Multnomah Education Service District
2024 - 2025 Fiscal Year Approved Budget
Combining Fund Detail - Budgetary Funds**

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
Support Services							
2100 Support Services							
2110 Attendance Services	1,443,942	719,311	-	-	-	100,000	2,263,253
2120 Guidance Services	-	1,938,450	-	-	-	-	1,938,450
2130 Health Services	13,502,727	7,635,011	-	-	-	-	21,137,738
2140 Psychological Services	1,519,814	406,399	-	-	-	-	1,926,213
2150 Speech Pathology & Audiology	1,293,273	300,335	-	-	10,000	-	1,603,608
2160 Other Student Treatment	1,077,886	413,642	-	-	-	-	1,491,528
2190 Director Student Services	1,033,675	859,405	25,681	-	-	-	1,918,761
2200 Instructional Staff Support							
2210 Improvement of Instruction	946,052	2,054,995	92,733	-	-	-	3,093,780
2300 General Administration							
2310 Board of Education	-	-	235,600	-	-	255,000	490,600
2320 Executive Administration	213,226	-	936,696	-	-	-	1,149,922
2400 School Administration							
2410 Office of the Principal	1,779,533	1,175,436	-	-	-	-	2,954,969
2490 Other Administrative Support	-	1,803,839	-	-	-	-	1,803,839
2500 Business Services Support							
2510 Direction of Business	-	-	358,664	-	-	-	358,664
2520 Fiscal Services	1,420	-	1,062,242	-	-	-	1,063,662
2540 Plant Operations & Maint.	2,423,195	729,083	(554,541)	-	289,800	-	2,887,537
2550 Student Transportation	-	100,000	21,000	-	-	-	121,000
2570 Internal Services	23,733	-	52,038	-	-	1,327,989	1,403,760
2600 Central Support							
2620 Plan/Develop/Evaluate	-	3,824,354	-	-	-	-	3,824,354
2630 Information Services	3,053	12,500	605,185	-	-	-	620,738
2640 Staff Services	5,300	308,000	1,760,720	-	-	10,249	2,084,269
2660 Technology Services	4,922,792	754,513	1,349,688	-	387,500	-	7,414,493
2690 Other Support Systems	-	-	436,517	-	-	-	436,517
Subtotal	30,189,621	23,035,273	6,382,223	-	687,300	1,693,238	61,987,655
Enterprise and Community Svcs.							
3100 Food Services	146,370	1,584,393	-	-	-	-	1,730,763
Subtotal	146,370	1,584,393	-	-	-	-	1,730,763
Facilities Acquisition and Constr.							
4150 Building Acquisition Constr.	-	-	-	-	5,000	-	5,000
Subtotal	-	-	-	-	5,000	-	5,000
Other Uses							
5100 Debt Service	-	-	853,478	7,887,182	-	-	8,740,660
5300 ESD Appropriation	8,500,000	-	-	-	-	-	8,500,000
Subtotal	8,500,000	-	853,478	7,887,182	-	-	17,240,660
Total Expenditures	51,097,080	43,464,562	7,235,701	7,887,182	692,300	1,693,238	112,070,063
5200 Fund Transfer	5,453,331	-	470,500	-	-	-	5,923,831
6000 Contingencies	218,533	135,875	48,070	-	757,800	600,578	1,760,856
Total Appropriation	56,768,944	43,600,437	7,754,271	7,887,182	1,450,100	2,293,816	119,754,750
Ending Fund Balance	-	-	3,700,000	1,700,000	400,000	960,000	6,760,000
TOTAL REQUIREMENTS	56,768,944	43,600,437	11,454,271	9,587,182	1,850,100	3,253,816	126,514,750

Multnomah Education Service District
2024 - 2025 Fiscal Year Approved Budget
Combining Fund Detail - Budgetary Funds

	Resolution Services	Contracted Services	Operating Fund	Debt Service	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
EXPENDITURES BY OBJECT							
Salaries							
0111 Licensed Salaries	9,581,759	8,639,464	343,967	-	-	-	18,565,190
0112 Classified Salaries	9,661,625	7,904,239	3,059,787	-	-	29,620	20,655,271
0113 Administrators	1,452,035	2,130,900	2,428,233	-	-	-	6,011,168
0114 Managerial-Classified	427,066	587,793	595,831	-	-	94,566	1,705,256
0121 Licensed Substitutes	112,000	218,425	500	-	-	3,500	334,425
0122 Classified Substitutes	175,854	107,000	-	-	-	3,500	286,354
0123 Licensed-Temporary	-	113,566	1,004	-	-	-	114,570
0124 Classified-Temporary	4,961	787,000	2,500	-	-	-	794,461
013* Additional Salary	311,446	309,279	96,158	-	-	2,027	718,910
019* Allocated Salaries	1,887,042	715,693	(2,602,735)	-	-	-	-
Subtotal	23,613,788	21,513,359	3,925,245	-	-	133,213	49,185,605
Associated Payroll Costs							
0210 Public Employee Retire	5,921,425	5,662,972	1,819,124	-	-	35,502	13,439,023
0220 Social Security Administration	1,633,956	1,567,144	485,491	-	-	10,002	3,696,593
0230 Other Payroll Costs	763,050	816,712	252,413	-	-	4,560	1,836,735
0240 Contractual Employee Benefits	5,122,932	4,251,216	1,218,831	-	-	20,088	10,613,067
029* Allocated Assoc. Payroll Costs	1,041,932	433,203	(1,475,135)	-	-	-	-
Subtotal	14,483,295	12,731,247	2,300,724	-	-	70,152	29,585,418
Purchased Services							
0310 Instruction- Professional/Tech	70,586	900,771	16,700	-	-	8,500	996,557
0320 Property Services	1,682,885	1,536,589	(976,941)	-	326,300	-	2,568,833
0330 Student Transportation	6,000	147,610	-	-	-	-	153,610
0340 Travel	100,498	359,078	134,900	-	-	900	595,376
0350 Communication	2,035,781	109,414	97,460	-	-	12,025	2,254,680
0380 Non-Instructional Prof/Tech	147,794	2,268,118	331,950	-	10,000	305,000	3,062,862
0390 Other Services and Adj.	(41,265)	608	41,745	-	-	-	1,088
0391 CTA Service Adjustments	(285,109)	-	(15,206)	-	206,000	-	(94,315)
0392 Allocated Purchased Services	(16,711)	23,851	(7,140)	-	-	-	-
Subtotal	3,700,459	5,346,039	(376,532)	-	542,300	326,425	9,538,691
Supplies and Materials							
0410 Supplies & Materials	290,634	1,389,971	157,621	-	-	12,480	1,850,706
0420 Textbooks	3,000	22,000	-	-	-	-	25,000
0430 Library Books	28,000	31,743	-	-	-	-	59,743
0440 Periodicals	2,000	300	100	-	-	-	2,400
0450 Food	146,370	676,830	-	-	-	-	823,200
0460 Non-Consumable	33,155	62,611	7,000	-	40,000	-	142,766
0470 Non-Capital Computer Software	115,451	130,978	250,413	-	-	20,000	516,842
0480 Non-Capital Comp Hardware	120,029	211,790	35,000	-	100,000	-	466,819
0492 Allocated Supplies & Materials	24,367	11,201	(35,568)	-	-	-	-
Subtotal	763,006	2,537,424	414,566	-	140,000	32,480	3,887,476
Capital Outlay							
0540 Equipment	-	-	-	-	10,000	-	10,000
0550 Technology	13,402	-	-	-	-	-	13,402
Subtotal	13,402	-	-	-	10,000	-	23,402
Other Objects							
0610 Redemption of Principal	-	-	853,478	4,556,324	-	-	5,409,802
0621 Regular Interest	-	-	-	3,330,858	-	-	3,330,858
0640 Dues & Fees	23,130	61,770	118,220	-	-	1,000	204,120
0650 Insurance & Judgements	-	-	-	-	-	1,129,968	1,129,968
0690 Indirect Charges	-	1,274,723	-	-	-	-	1,274,723
0720 Transits to Districts	8,500,000	-	-	-	-	-	8,500,000
Subtotal	8,523,130	1,336,493	971,698	7,887,182	-	1,130,968	19,849,471
Total Expenditures	\$ 51,097,080	\$ 43,464,562	\$ 7,235,701	\$ 7,887,182	\$ 692,300	\$ 1,693,238	\$ 112,070,063

**Multnomah Education Service District
 2024 - 2025 Fiscal Year Approved Budget
 Interfund Transfers**

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
Resolution Services	Facilities & Equipment Reserve	\$ 250,000
<p>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</p>		
Resolution Services	Operating	5,203,331
<p>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.</p>		
Operating	Facilities & Equipment Reserve	380,500
<p>This amount funds current and future repairs, replacement, and improvements of the agency's facilities and equipment.</p>		
Operating	Risk Management and Reserve	90,000
<p>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.</p>		
Total Interfund Transfers		<u>\$ 5,923,831</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
All Budgetary Funds Combined**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25	Approved Budget 2024-25
RESOURCES						
Revenues						
Local Sources						
1110 Ad Valorem Taxes	\$ 38,324,789	\$ 39,864,341	\$ 41,347,000	\$ 42,420,000	\$ 43,889,000	\$ 43,889,000
1190 Penalties & Interest on Taxes	12,641	19,545	10,000	10,000	10,000	10,000
1200 Revenue From Local Govnmntal	-	15,069	-	-	-	-
1500 Earnings on Investments	156,955	705,224	785,000	912,000	750,000	750,000
1600 Food Service	-	4,069	-	3,423	-	-
1910 Rentals	23,940	18,940	17,940	17,940	17,940	17,940
1920 Private Contribution/Donations	389,678	96,079	238,465	238,465	300	300
1940 Services to Local Ed Agencies	15,387,952	14,261,008	17,105,203	17,287,418	18,017,378	18,017,378
1960 Recover Prior Yrs Expenditures	3,040	7,517	-	-	-	-
1970 Services Provided Other Funds	4,837,039	8,918,074	8,741,221	9,437,083	9,140,998	9,140,998
1980 Fees Charged to Grants	987,142	1,274,717	1,440,000	1,500,000	1,180,000	1,180,000
1985 Fees-Non-Component Districts	311,994	278,304	220,000	220,000	265,000	265,000
1990 Miscellaneous	245,704	262,325	273,883	274,114	357,545	357,545
Subtotal	<u>60,680,874</u>	<u>65,725,212</u>	<u>70,178,712</u>	<u>72,320,443</u>	<u>73,628,161</u>	<u>73,628,161</u>
Intermediate Sources						
2200 Restricted Revenue	524,426	296,796	391,491	391,491	401,224	401,224
Subtotal	<u>524,426</u>	<u>296,796</u>	<u>391,491</u>	<u>391,491</u>	<u>401,224</u>	<u>401,224</u>
State Sources						
3101 SSF- General Support	8,485,956	8,201,992	8,528,324	7,090,309	8,134,309	8,134,309
3299 Other Restricted Grants Aid	12,605,161	20,432,184	21,156,229	21,156,189	21,811,850	21,811,850
Subtotal	<u>21,091,117</u>	<u>28,634,176</u>	<u>29,684,553</u>	<u>28,246,498</u>	<u>29,946,159</u>	<u>29,946,159</u>
Federal Sources						
1990 Medicaid	65,799	131,922	-	-	-	-
4300 Fed Restricted Revenue	306,796	435,636	796,132	796,132	576,413	576,413
4500 Federal Restric Rev Thru State	3,621,633	4,747,217	7,113,136	7,669,136	2,744,362	2,744,362
4900 Rev For/On Behalf of District	119,048	26,676	-	-	-	-
Subtotal	<u>4,113,276</u>	<u>5,341,451</u>	<u>7,909,268</u>	<u>8,465,268</u>	<u>3,320,775</u>	<u>3,320,775</u>
Total Revenues	<u>86,409,693</u>	<u>99,997,635</u>	<u>108,164,024</u>	<u>109,423,700</u>	<u>107,296,319</u>	<u>107,296,319</u>
Other Sources						
5100 Long Term Debt Sources	63,994,611	-	4,900,000	1,000,000	-	-
5200 Interfund Transfers	5,198,327	5,919,775	5,638,234	5,601,733	5,923,831	5,923,831
5400 Beginning Fund Balance	18,573,608	18,625,043	20,238,001	20,238,001	13,294,600	13,294,600
Total Other Sources	<u>87,766,546</u>	<u>24,544,818</u>	<u>30,776,235</u>	<u>26,839,734</u>	<u>19,218,431</u>	<u>19,218,431</u>
TOTAL RESOURCES	<u>\$ 174,176,239</u>	<u>\$ 124,542,453</u>	<u>\$ 138,940,259</u>	<u>\$ 136,263,434</u>	<u>\$ 126,514,750</u>	<u>\$ 126,514,750</u>

REQUIREMENTS

Expenditures

Instruction

1100 Regular Instruction

1121 Middle/Junior High Programs	\$ 1,416,940	\$ 3,012,855	\$ 3,542,346	\$ 3,543,991	\$ 3,863,001	3,863,001
1132 High School Extracurricular	299,903	20,048	-	-	-	-

1200 Special Programs

1220 Restrictive Prgms- Disabilities	16,048,085	16,460,350	17,139,135	17,124,307	19,265,394	19,265,394
1250 Less Restrictive Programs	241,161	248,951	313,826	313,614	347,379	347,379
1260 Treatment & Habilitation	2,195	-	-	-	-	-
1271 Remediation	104,938	200,582	176,804	176,804	-	-
1280 Alternative Education	1,230,152	1,719,827	2,583,652	2,588,099	2,209,453	2,209,453
1291 English as a Second Language	663	112	24,640	24,640	-	-
1292 Teen Parent Program	89,791	90,765	96,694	96,293	98,462	98,462
1293 Migrant Education	769,063	786,065	1,665,829	1,665,829	942,365	942,365
1294 Youth Correction	2,937,775	3,855,569	4,496,223	4,499,104	4,379,931	4,379,931
1400 Summer School Programs	135,425	155,475	104,610	104,610	-	-

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
All Budgetary Funds Combined**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25	Approved Budget 2024-25
Subtotal	23,276,091	26,550,599	30,143,759	30,137,291	31,105,985	31,105,985
Support Services						
2100 Support Services						
2110 Attendance Services	1,105,043	1,637,253	2,333,636	2,364,418	2,263,253	2,263,253
2120 Guidance Services	1,078,836	1,685,319	2,094,308	2,088,363	1,938,450	1,938,450
2130 Health Services	16,181,447	17,030,781	19,964,559	19,784,162	21,137,738	21,137,738
2140 Psychological Services	655,349	1,339,050	1,722,263	1,721,838	1,926,213	1,926,213
2150 Speech Pathology & Audiology	1,238,133	1,326,663	1,529,362	1,529,362	1,603,608	1,603,608
2160 Other Student Treatment	1,126,432	1,040,037	1,185,967	1,185,967	1,491,528	1,491,528
2190 Director Student Services	2,115,638	1,428,581	1,731,683	1,731,683	1,918,761	1,918,761
2200 Instructional Staff Support						
2210 Improvement of Instruction	1,562,860	2,847,289	4,307,202	4,863,202	3,093,780	3,093,780
2240 Instructional Staff Dvlpmnt	36,399	51,668	1,187,318	1,187,318	-	-
2300 General Administration						
2310 Board of Education	265,026	323,123	310,600	310,600	490,600	490,600
2320 Executive Administration	1,026,018	1,087,426	1,086,601	1,086,601	1,149,922	1,149,922
2400 School Administration						
2410 Office of the Principal	2,344,263	2,524,810	2,635,198	2,631,373	2,954,969	2,954,969
2490 Other Administrative Support	1,657,823	1,695,934	1,680,628	1,680,628	1,803,839	1,803,839
2500 Business Services Support						
2510 Direction of Business	231,085	252,456	375,144	375,144	358,664	358,664
2520 Fiscal Services	1,058,354	1,097,687	1,157,315	1,157,315	1,063,662	1,063,662
2540 Plant Operations & Maint.	2,158,478	2,557,091	3,013,489	3,320,327	2,887,537	2,887,537
2550 Student Transportation	48,897	113,993	117,000	117,000	121,000	121,000
2570 Internal Services	952,052	1,038,452	1,265,058	1,265,058	1,403,760	1,403,760
2600 Central Support						
2610 Central Support	55	-	-	-	-	-
2620 Plan/Develop/Evaluate	2,000,840	4,248,811	3,584,897	3,584,857	3,824,354	3,824,354
2630 Information Services	455,873	349,358	628,079	628,079	620,738	620,738
2640 Staff Services	2,751,788	3,116,594	2,819,355	2,872,141	2,084,269	2,084,269
2660 Technology Services	6,324,706	7,627,745	7,021,075	7,123,335	7,414,493	7,414,493
2670 Records Management	-	-	262,306	262,306	-	-
2690 Other Support Systems	255,952	234,529	419,650	467,196	436,517	436,517
Subtotal	46,631,347	54,654,650	62,432,693	63,338,273	61,987,655	61,987,655
Enterprise and Community Svcs.						
3100 Food Services	630,772	1,297,508	1,729,285	1,679,285	1,730,763	1,730,763
3300 Community Services	24,704	5,000	-	-	-	-
Subtotal	655,476	1,302,508	1,729,285	1,679,285	1,730,763	1,730,763
Facilities Acquisition and Constr.						
4150 Building Acquisition Constr.	3,761,195	-	4,905,000	1,005,000	5,000	5,000
Subtotal	3,761,195	-	4,905,000	1,005,000	5,000	5,000
Other Uses						
5100 Debt Service	4,488,158	8,089,204	8,627,663	8,373,678	8,740,660	8,740,660
5300 ESD Appropriation	11,529,200	7,787,716	11,677,948	11,677,948	8,500,000	8,500,000
5400 PERS UAL Bond Lump Sum	60,011,402	-	-	-	-	-
Subtotal	76,028,760	15,876,920	20,305,611	20,051,626	17,240,660	17,240,660
Total Expenditures	150,352,869	98,384,677	119,516,348	116,211,475	112,070,063	112,070,063
5200 Fund Transfer	5,198,327	5,919,775	5,638,234	5,601,733	5,923,831	5,923,831
6000 Contingencies	-	-	8,133,848	7,975,535	1,760,856	1,760,856
Total Appropriation	155,551,196	104,304,452	133,288,430	129,788,743	119,754,750	119,754,750
Ending Fund Balance	18,625,043	20,238,001	5,651,829	6,474,691	6,760,000	6,760,000
TOTAL REQUIREMENTS	\$ 174,176,239	\$ 124,542,453	\$ 138,940,259	\$ 136,263,434	\$ 126,514,750	\$ 126,514,750

EXPENDITURES BY OBJECT

Salaries

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
All Budgetary Funds Combined**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25	Approved Budget 2024-25
0111 Licensed Salaries	\$ 13,446,615	\$ 14,755,904	\$ 16,187,115	\$ 16,188,696	\$ 18,565,190	\$ 18,565,190
0112 Classified Salaries	15,405,211	16,826,839	19,104,595	19,100,677	20,655,271	20,655,271
0113 Administrators	4,667,875	5,476,520	5,494,821	5,556,633	6,011,168	6,011,168
0114 Managerial-Classified	1,418,969	1,630,045	1,759,209	1,759,209	1,705,256	1,705,256
0121 Licensed Substitutes	142,483	178,116	317,760	298,760	334,425	334,425
0122 Classified Substitutes	42,800	38,355	284,354	283,354	286,354	286,354
0123 Licensed-Temporary	226,069	316,515	344,451	363,282	114,570	114,570
0124 Classified-Temporary	713,692	972,461	942,254	945,909	794,461	794,461
013* Additional Salary	56,993	36,581	662,037	662,037	718,910	718,910
019* Allocated Salaries	-	(8,829)	13,019	-	-	-
Subtotal	<u>36,120,707</u>	<u>40,222,507</u>	<u>45,109,615</u>	<u>45,158,557</u>	<u>49,185,605</u>	<u>49,185,605</u>
Associated Payroll Costs						
0210 Public Employee Retire	9,413,684	10,180,480	11,524,964	11,447,210	13,439,023	13,439,023
0220 Social Security Administration	2,756,611	3,059,632	3,292,672	3,278,136	3,696,593	3,696,593
0230 Other Payroll Costs	1,236,912	1,022,793	1,441,277	1,436,411	1,836,735	1,836,735
0240 Contractual Employee Benefits	7,793,879	8,463,714	9,387,152	9,280,786	10,613,067	10,613,067
029* Allocated Assoc. Payroll Costs	(1)	8,830	5,207	-	-	-
Subtotal	<u>21,201,085</u>	<u>22,735,449</u>	<u>25,651,272</u>	<u>25,442,543</u>	<u>29,585,418</u>	<u>29,585,418</u>
Purchased Services						
0310 Instruction- Professional/Tech	1,460,088	2,308,275	4,136,717	4,419,634	996,557	996,557
0320 Property Services	1,807,326	2,157,648	2,341,727	2,644,408	2,568,833	2,568,833
0330 Student Transportation	103,032	203,587	248,479	246,579	153,610	153,610
0340 Travel	294,332	756,039	882,732	1,013,364	595,376	595,376
0350 Communication	1,784,847	2,467,622	2,321,045	2,320,633	2,254,680	2,254,680
0374 Other Tuition	1,866	5,000	-	-	-	-
0380 Non-Instructional Prof/Tech	2,711,394	4,136,620	4,889,245	5,108,028	3,062,862	3,062,862
0390 Other Services and Adj.	136,350	101,593	1,088	1,088	1,088	1,088
0391 CTA Service Adjustments	(44,578)	(13,330)	(85,320)	140	(94,315)	(94,315)
0392 Allocated Purchased Services	1	(10)	250	-	-	-
Subtotal	<u>8,254,658</u>	<u>12,123,044</u>	<u>14,735,963</u>	<u>15,753,874</u>	<u>9,538,691</u>	<u>9,538,691</u>
Supplies and Materials						
0410 Supplies & Materials	1,115,738	1,368,768	2,506,056	2,301,444	1,850,706	1,850,706
0420 Textbooks	21,150	38,297	49,191	48,191	25,000	25,000
0430 Library Books	37,994	80,749	76,659	74,474	59,743	59,743
0440 Periodicals	382	1,204	6,342	5,842	2,400	2,400
0450 Food	203,779	509,079	848,400	798,400	823,200	823,200
0460 Non-Consumable	200,687	369,646	792,125	855,127	142,766	142,766
0470 Non-Capital Computer Software	558,319	902,234	584,572	701,569	516,842	516,842
0480 Non-Capital Comp Hardware	520,401	1,068,533	459,785	470,311	466,819	466,819
0492 Allocated Supplies & Materials	2	1	(173)	-	-	-
Subtotal	<u>2,658,452</u>	<u>4,338,511</u>	<u>5,322,957</u>	<u>5,255,358</u>	<u>3,887,476</u>	<u>3,887,476</u>
Capital Outlay						
0530 Improvements Not Buildings	67,184	-	-	-	-	-
0540 Equipment	161,765	625,751	515,302	515,302	10,000	10,000
0550 Technology	347,165	326,182	43,320	43,320	13,402	13,402
0590 Other Capital Outlay	3,761,195	-	5,060,645	1,160,645	-	-
Subtotal	<u>4,337,309</u>	<u>951,933</u>	<u>5,619,267</u>	<u>1,719,267</u>	<u>23,402</u>	<u>23,402</u>
Other Objects						
0610 Redemption of Principal	3,044,430	4,262,910	5,084,897	4,830,912	5,409,802	5,409,802
0621 Regular Interest	1,221,714	3,826,294	3,542,766	3,542,766	3,330,858	3,330,858
0640 Dues & Fees	403,140	193,266	255,109	261,799	204,120	204,120
0650 Insurance & Judgements	598,070	668,330	903,308	903,308	1,129,968	1,129,968
0680 PERS - UAL Bond	60,011,402	-	-	-	-	-
0690 Indirect Charges	972,702	1,274,717	1,613,246	1,665,143	1,274,723	1,274,723
0720 Transits to Districts	11,529,200	7,787,716	11,677,948	11,677,948	8,500,000	8,500,000
Subtotal	<u>77,780,658</u>	<u>18,013,233</u>	<u>23,077,274</u>	<u>22,881,876</u>	<u>19,849,471</u>	<u>19,849,471</u>
Total Expenditures	<u>\$ 150,352,869</u>	<u>\$ 98,384,677</u>	<u>\$ 119,516,348</u>	<u>\$ 116,211,475</u>	<u>\$ 112,070,063</u>	<u>\$ 112,070,063</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Full-Time Equivalent
All Budgetary Funds Combined**

	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Revised</u> <u>Budget</u> <u>2023-24</u>	<u>Projected</u> <u>Actual</u> <u>2023-24</u>	<u>Proposed</u> <u>Budget</u> <u>2024-25</u>	<u>Approved</u> <u>Budget</u> <u>2024-25</u>
BY ACTIVITY						
Instruction						
1100 Regular Instruction						
1121 Middle/Junior High Programs	-	-	25.20	25.20	25.20	25.20
1200 Special Programs						
1220 Restrictive Prgms- Disabilities	242.11	249.70	229.63	223.85	215.26	215.26
1250 Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00	3.00
1280 Alternative Education	11.00	16.77	20.31	19.05	18.97	18.97
1291 ESL Programs	-	-	0.50	0.50	-	-
1292 Teen Parent Program	1.50	1.50	1.32	1.50	1.32	1.32
1293 Migrant Education	6.98	7.20	6.65	7.79	7.79	7.79
1294 Youth Correction	20.78	25.12	27.05	24.42	28.39	28.39
Subtotal	<u>285.37</u>	<u>303.29</u>	<u>313.66</u>	<u>305.31</u>	<u>299.93</u>	<u>299.93</u>
Support Services						
2100 Support Services						
2110 Attendance Services	16.32	19.20	23.18	22.92	22.30	22.30
2120 Guidance Services	12.43	10.43	14.37	15.37	15.56	15.56
2130 Health Services	167.19	173.43	173.71	185.23	183.84	183.84
2140 Psychological Services	6.90	10.80	13.50	11.90	14.50	14.50
2150 Speech Pathology & Audiology	10.79	10.51	14.47	13.40	14.15	14.15
2160 Other Student Treatment	10.29	8.40	11.79	9.81	12.16	12.16
2190 Director Student Services	15.36	10.23	10.66	12.43	14.83	14.83
2200 Instructional Staff Support						
2210 Improvement of Instruction	4.22	7.65	8.25	9.23	8.73	8.73
2240 Instructional Staff Dvlpmnt	-	0.99	0.96	2.80	-	-
2300 General Administration						
2320 Executive Administration	4.00	4.00	3.96	3.95	4.20	4.20
2400 School Administration						
2410 Office of the Principal	19.74	19.48	19.47	17.53	19.52	19.52
2490 Other Administrative Support	13.39	13.46	12.03	12.27	12.27	12.27
2500 Business Services Support						
2510 Direction of Business	2.00	1.00	2.00	2.00	1.60	1.60
2520 Fiscal Services	8.43	8.85	8.15	8.15	7.60	7.60
2540 Plant Operations & Maint.	13.50	13.00	13.19	13.86	14.36	14.36
2570 Internal Services	1.97	2.00	2.25	1.50	1.87	1.87
2600 Central Support						
2620 Plan/Develop/Evaluate	6.70	13.10	18.12	17.87	19.03	19.03
2630 Information Services	2.97	3.79	3.29	3.00	3.00	3.00
2640 Staff Services	9.50	10.50	10.50	10.70	10.70	10.70
2660 Technology Services	28.95	29.70	30.25	29.25	31.25	31.25
2690 Other Support Systems	1.00	2.00	2.00	2.00	2.00	2.00
Subtotal	<u>355.65</u>	<u>372.52</u>	<u>396.10</u>	<u>405.17</u>	<u>413.47</u>	<u>413.47</u>
GRAND TOTAL	<u><u>641.02</u></u>	<u><u>675.81</u></u>	<u><u>709.76</u></u>	<u><u>710.48</u></u>	<u><u>713.40</u></u>	<u><u>713.40</u></u>

BY DEPARTMENT

100 Administration	7.97	9.79	9.25	8.95	8.95	8.95
150 Facilities Services	14.47	14.00	13.69	14.36	14.83	14.83
200 Business Services	11.00	10.45	11.90	11.15	10.60	10.60
400 Human Resources	9.50	10.50	10.50	10.70	10.70	10.70
600 Technology Services	28.95	29.70	30.25	29.25	31.25	31.25
700 Special Education Services	281.59	289.83	275.24	262.84	261.76	261.76
800 School Health Services	164.30	174.74	174.92	186.27	183.49	183.49
900 Instructional Services	123.24	136.80	184.01	186.96	191.82	191.82
GRAND TOTAL	<u><u>641.02</u></u>	<u><u>675.81</u></u>	<u><u>709.76</u></u>	<u><u>710.48</u></u>	<u><u>713.40</u></u>	<u><u>713.40</u></u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Full-Time Equivalent
All Budgetary Funds Combined**

	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Revised</u> <u>Budget</u> <u>2023-24</u>	<u>Projected</u> <u>Actual</u> <u>2023-24</u>	<u>Proposed</u> <u>Budget</u> <u>2024-25</u>	<u>Approved</u> <u>Budget</u> <u>2024-25</u>
BY DIVISION						
110 Administration	4.00	4.00	3.96	3.95	3.95	3.95
111 Equity & Partnerships	1.00	2.00	2.00	3.00	2.50	2.50
112 Pathways Programs	1.00	1.00	-	-	-	-
150 Facility Services	13.50	13.00	13.19	13.86	14.36	14.36
155 Transportation Services	0.97	1.00	0.50	0.50	0.47	0.47
210 Business Services Admin	2.00	1.00	2.00	2.00	1.60	1.60
220 Fiscal Services	9.00	9.45	9.90	9.15	9.00	9.00
400 Human Resources	8.50	9.50	10.50	10.70	10.70	10.70
500 Strategic Engagement	2.97	2.79	3.29	3.00	3.00	3.00
610 Student Applications	13.00	12.00	12.45	12.45	13.45	13.45
620 Business Applications	1.38	2.33	2.00	2.00	2.00	2.00
630 Infrastructure Services	4.33	5.33	5.75	5.75	5.75	5.75
640 Internal Agency Support	5.66	5.51	5.62	4.62	5.62	5.62
650 Application Development	2.25	2.20	2.20	2.20	2.20	2.20
695 Support Services	2.33	2.33	2.23	2.23	2.23	2.23
750 Functional Living Skills	118.18	105.41	116.08	129.98	118.69	118.69
755 Helensview SPED	10.16	11.46	12.71	11.77	12.46	12.46
780 Related Services	18.87	45.55	42.62	30.04	51.03	51.03
810 Health Services	162.30	174.74	174.92	186.27	183.49	183.49
900 Instructional Services	1.20	1.17	2.67	2.17	3.29	3.29
901 Student Success Act	7.45	14.85	18.99	18.74	19.90	19.90
902 CTE & STEAM	2.00	2.00	2.02	1.50	1.50	1.50
903 ESSER Funding	2.00	5.99	0.96	3.80	0.50	0.50
910 Curriculum & Instruction	4.57	5.05	5.63	6.13	6.13	6.13
920 Outdoor School	13.39	13.46	37.23	37.47	38.49	38.49
940 LTCT and Hospital	28.80	25.16	29.61	31.18	32.68	32.68
945 Rivercrest Academy	-	1.22	7.51	6.25	6.05	6.05
950 Helensview	23.11	26.18	27.55	27.37	27.12	27.12
960 The Creeks	134.38	123.41	103.83	91.05	79.58	79.58
970 Youth Correction Education	33.24	37.02	41.19	39.46	43.77	43.77
980 Alternative Pathways	2.50	2.50	4.00	4.10	4.10	4.10
990 Migrant Education	6.98	7.20	6.65	7.79	7.79	7.79
GRAND TOTAL	<u>641.02</u>	<u>675.81</u>	<u>709.76</u>	<u>710.48</u>	<u>713.40</u>	<u>713.40</u>
BY FUND						
Resolution Services Fund	316.69	310.28	336.76	344.11	345.03	345.03
Contracted Services Fund	260.04	300.96	303.88	298.43	298.28	298.28
Operating Fund	63.29	63.57	67.37	66.94	68.69	68.69
Risk Management and Reserve	1.00	1.00	1.75	1.00	1.40	1.40
GRAND TOTAL	<u>641.02</u>	<u>675.81</u>	<u>709.76</u>	<u>710.48</u>	<u>713.40</u>	<u>713.40</u>