



Proposed Budget

For the Fiscal Year 2024-2025

MULTNOMAH EDUCATION SERVICE DISTRICT

Multnomah County, Oregon

11611 NE Ainsworth Circle

Portland, OR 97220

www.multnomahesd.org

Presented to the MESD Budget Committee

4/9/2024

Non-Discrimination Notice

Multnomah Education Service District prohibits discrimination and harassment on any basis protected by law, including but not limited to race, color, religion, sex, national or ethnic origin, sexual orientation, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, parental or marital status or age, or because of the perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, parental or marital status or age of any other persons with whom the individual associates.

The following individual has been designated to handle inquiries regarding discrimination:

Jelena Doney
Title IX Coordinator, Contracts & Risk Manager
11611 NE Ainsworth Circle
Portland, OR 97220
503-257-1518
email: jdoney@mesd.k12.or.us

*Multnomah Education Service District
2024-2025 Proposed Budget*

Table of Contents

Introduction and Overview

Superintendent’s Budget Message.....	2
Budget Overview	
Revenues – All Funds.....	5
Expenditures – All Funds	6
Profile of the District	7
Organization Chart.....	11
Financial Structure.....	12
Budget Process.....	13

Consolidated Schedules

Combining Fund Summary – Budgetary Funds	16
Combining Fund Detail – Budgetary Funds	17
Interfund Transfers	20
Combining FTE Summary – All Funds.....	21
Combining Position Summary – All Funds	22

Fund Financial Summaries

Combined Fund Summary – Budgetary Funds.....	24
Annual Full-Time Equivalent – Budgetary Funds Combined	27
Annual Positions – Budgetary Funds Combined.....	29
Fund 1: Resolution Services Fund Summary.....	31
Fund 2: Contracted Services Fund Summary	34
Fund 6: Operating Fund Summary	37
Fund 3: Debt Service Fund Summary.....	40
Fund 4: Facilities and Equipment Reserve Fund Summary.....	41
Fund 7: Risk Management and Reserve Fund Summary.....	43

*Multnomah Education Service District
2024-2025 Proposed Budget*

Table of Contents (continued)

Expenditures by Department

Operations

Administration	46
Facilities.....	48
Business Services	50
Human Resources	52
Technology Services.....	54

Programs

Student Services - Special Education Services.....	56
Student Services - School Health Services	59
Instructional Services	61

Debt Service and Capital Expenditures

Debt Service Schedules	65
Facilities and Equipment Reserve Plan.....	67

Appendix

Public Notices	73
Resolutions	76
Glossary	
Fund Definitions	84
Function Definitions	85
Other Terms.....	85

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

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.

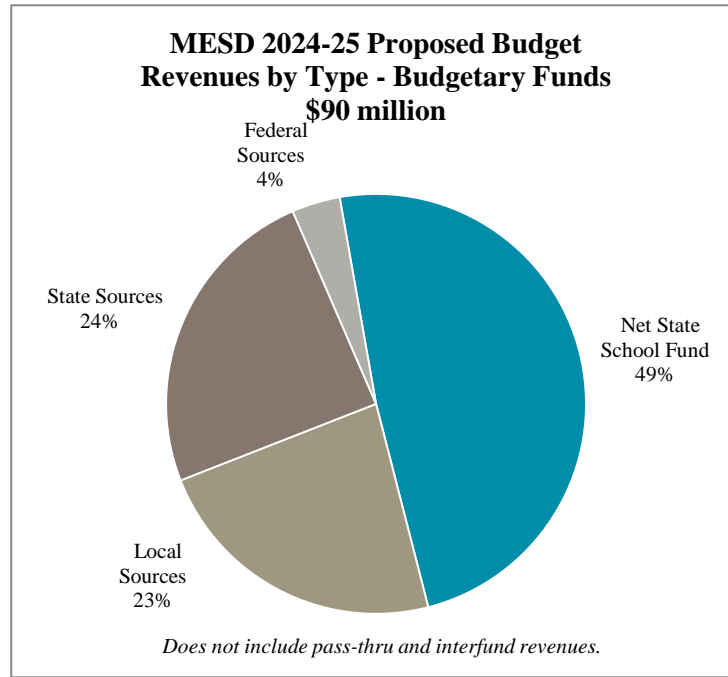
The proposed budget is recommended to you, the Budget Committee of Multnomah Education Service District.

Dr. Paul Coakley
MESD Superintendent and Budget Officer

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.



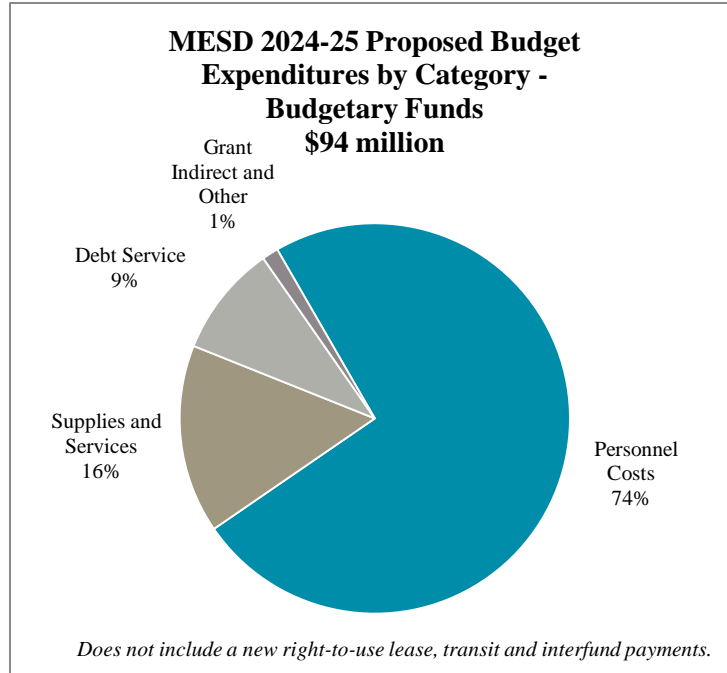
Multnomah Education Service District 2023-24 Estimated Revenues and 2024-25 Proposed Budget

Revenues by Type:	Estimated <u>2023-2024</u>	Proposed <u>2024-2025</u>	Change
Property Taxes	\$42,420,000	\$43,899,000	3%
State School Fund	7,090,309	8,134,309	15%
Less Transits to Districts	<u>-11,677,948</u>	<u>-8,500,000</u>	-27%
Net State School Fund	37,832,361	43,533,309	15%
Local Sources	20,463,360	20,588,163	1%
State Sources	21,156,189	21,811,850	3%
Federal Sources	8,465,268	3,320,775	-61%
Other	<u>391,491</u>	<u>401,224</u>	2%
Subtotal - Revenues by Type	88,308,669	89,655,321	2%
SSF Revenue passed thru to Districts	11,677,948	8,500,000	-27%
Interfund Revenues for Debt Service	8,260,228	7,787,182	-6%
Interfund Revenues for Workers Comp	<u>1,176,855</u>	<u>1,353,816</u>	15%
Total Revenues - Budgetary Funds	<u><u>109,423,700</u></u>	<u><u>107,296,319</u></u>	-2%

Budget Overview

Expenditures – All Funds

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



Multnomah Education Service District 2023-24 Estimated Expenditures and 2024-25 Proposed Budget

Expenditure by Category:	Estimated 2023-2024	Proposed 2024-2025	Change
Personnel Costs	\$61,164,017	\$69,630,025	14%
Supplies and Services	22,174,339	14,760,255	-33%
Capital Outlay	1,719,267	23,402	-99%
Debt Service	8,373,678	8,740,660	4%
Grant Indirect and Other	1,665,143	1,274,723	-23%
Subtotal - Expenditures by Category	95,096,444	94,429,065	-0.7%
Transit Payments	11,677,948	8,500,000	-27%
Interfund Payment for Debt Service	8,260,228	7,787,182	-6%
Interfund Payment for Workers Comp	1,176,855	1,353,816	15%
Total Expenditures - Budgetary Funds	<u>116,211,475</u>	<u>112,070,063</u>	-4%

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 2024-25, 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	6/30/2025
Two	Helen Ying	At Large	6/30/2025
Three	Renee Anderson, Vice-Chair	Central Portland	6/30/2025
Four	Jessica Arzate	Mid-Multnomah County	6/30/2025
Five	Denyse Peterson,	N/NE Portland	6/30/2027
Six	Danny Cage	At Large	6/30/2027
Seven	Katrina Doughty, Chair	SE/SW Portland	6/30/2027

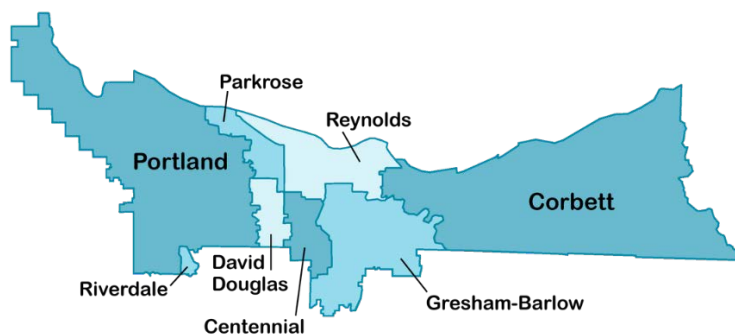
Administration

<u>Administrator</u>	<u>Position</u>
Dr. Paul Coakley	Superintendent
Sascha Perrins	Assistant Superintendent
Doana Anderson	Director, Business & Operations
Sam Breyer	Director, Human Resource Services (Interim)
Todd Greaves	Director, Student Services
Dr. Angela Hubbs	Director, Curriculum and Instruction
Marifer Sager	Director, Strategic Communications & Public Affairs
Dr. Reiko Williams	Director, Regional Equity Initiatives & Partnerships

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	5,485	Parkrose	6	2,822
Corbett	1	1,063	Portland	99	43,979
David Douglas	14	8,660	Reynolds	20	9,613
Gresham-Barlow	22	11,371	Riverdale	2	564

Source: ODE Fall Membership Report 2023/24, <https://www.oregon.gov/ode/reports-and-data/students/pages/student-enrollment-reports.aspx>

Within these districts are 174 schools with more than 83,000 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.

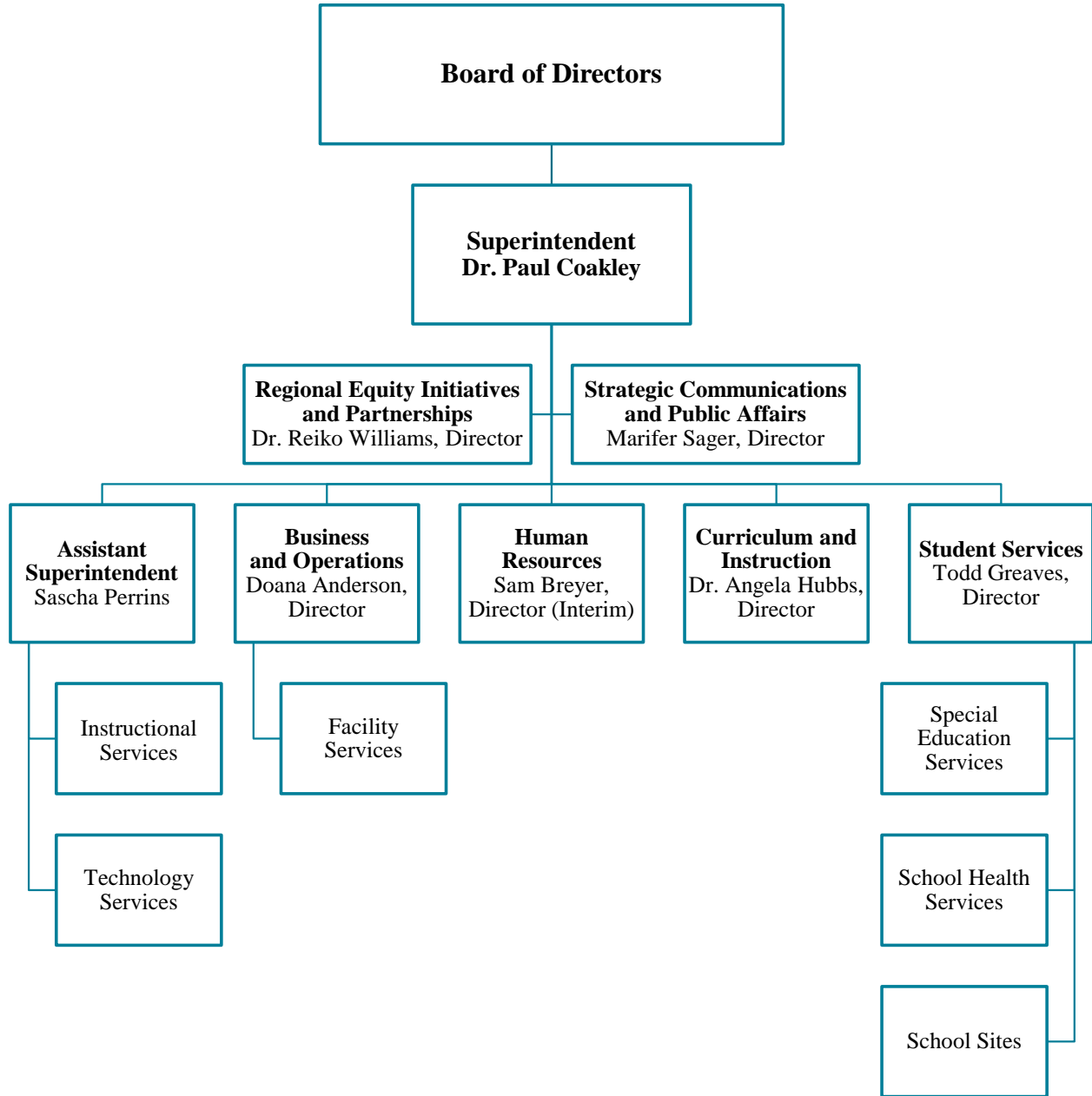
Technology Services provides services both to districts as well as internally to the MESD. The goal of Technology Services is to deliver administrative computer technology and support designed to increase the district's efficiency and improve internal and external communications. The services fall into four main 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.

Multnomah Education Service District

Organization Chart

April 9, 2024



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 budget 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**

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)

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 negative appropriation in the Operating Fund indicates the allocation of facilities services and long-term debt payment to programs.

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
2024 - 2025 Fiscal Year Proposed 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	52,268,944	43,600,437	2,150,940	7,887,182	25,000	1,363,816	107,296,319
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	51,097,080	43,464,562	7,235,701	7,887,182	692,300	1,693,238	112,070,063
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	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	<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	51,097,080	43,464,562	7,235,701	7,887,182	692,300	1,693,238	112,070,063
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 Proposed 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	<u>12,261,089</u>	<u>18,844,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,105,985</u>

Multnomah Education Service District
2024 - 2025 Fiscal Year Proposed 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>
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	<u>30,189,621</u>	<u>23,035,273</u>	<u>6,382,223</u>	<u>-</u>	<u>687,300</u>	<u>1,693,238</u>	<u>61,987,655</u>
Enterprise and Community Svcs.							
3100 Food Services	146,370	1,584,393	-	-	-	-	1,730,763
Subtotal	<u>146,370</u>	<u>1,584,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,730,763</u>
Facilities Acquisition and Constr.							
4150 Building Acquisition Constr.	-	-	-	-	5,000	-	5,000
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Other Uses							
5100 Debt Service	-	-	853,478	7,887,182	-	-	8,740,660
5300 ESD Appropriation	8,500,000	-	-	-	-	-	8,500,000
Subtotal	<u>8,500,000</u>	<u>-</u>	<u>853,478</u>	<u>7,887,182</u>	<u>-</u>	<u>-</u>	<u>17,240,660</u>
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>
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	<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	<u>-</u>	<u>-</u>	<u>3,700,000</u>	<u>1,700,000</u>	<u>400,000</u>	<u>960,000</u>	<u>6,760,000</u>
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>

Multnomah Education Service District
2024 - 2025 Fiscal Year Proposed 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>
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 Proposed 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 Proposed Budget
Combining FTE Summary - All Funds**

	Resolution Services	Contracted Services	Operating Fund	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
BY ACTIVITY						
Instruction						
1100 Regular Instruction						
1121 Middle/Junior High Programs	-	25.20	-	-	-	25.20
1200 Special Programs						
1220 Restrictive Prgms- Disabilities	113.54	101.72	-	-	-	215.26
1250 Less Restrictive Programs	2.70	0.30	-	-	-	3.00
1280 Alternative Education	17.77	1.20	-	-	-	18.97
1292 Teen Parent Program	1.23	0.09	-	-	-	1.32
1293 Migrant Education	-	7.79	-	-	-	7.79
1294 Youth Correction	2.85	25.54	-	-	-	28.39
Subtotal	138.09	161.84	-	-	-	299.93
Support Services						
2100 Support Services						
2110 Attendance Services	15.85	6.45	-	-	-	22.30
2120 Guidance Services	-	15.56	-	-	-	15.56
2130 Health Services	113.01	52.67	18.16	-	-	183.84
2140 Psychological Services	12.30	2.20	-	-	-	14.50
2150 Speech Pathology & Audiology	11.21	2.94	-	-	-	14.15
2160 Other Student Treatment	9.19	2.97	-	-	-	12.16
2190 Director Student Services	7.55	7.08	0.20	-	-	14.83
2200 Instructional Staff Support						
2210 Improvement of Instruction	5.13	3.10	0.50	-	-	8.73
2300 General Administration						
2320 Executive Administration	1.25	-	2.95	-	-	4.20
2400 School Administration						
2410 Office of the Principal	11.78	7.74	-	-	-	19.52
2490 Other Administrative Support	-	12.27	-	-	-	12.27
2500 Business Services Support						
2510 Direction of Business	-	-	1.60	-	-	1.60
2520 Fiscal Services	-	-	7.60	-	-	7.60
2540 Plant Operations & Maint.	-	-	14.36	-	-	14.36
2570 Internal Services	0.47	-	-	-	1.40	1.87
2600 Central Support						
2620 Plan/Develop/Evaluate	-	19.03	-	-	-	19.03
2630 Information Services	-	-	3.00	-	-	3.00
2640 Staff Services	-	-	10.70	-	-	10.70
2660 Technology Services	19.20	4.43	7.62	-	-	31.25
2690 Other Support Systems	-	-	2.00	-	-	2.00
Subtotal	206.94	136.44	68.69	-	1.40	413.47
GRAND TOTAL	345.03	298.28	68.69	-	1.40	713.40
BY DEPARTMENT						
100 Administration	1.00	-	7.95	-	-	8.95
150 Facilities Services	0.47	-	14.36	-	-	14.83
200 Business Services	-	-	9.20	-	1.40	10.60
400 Human Resources	-	-	10.70	-	-	10.70
600 Technology Services	19.20	4.43	7.62	-	-	31.25
700 Special Education Services	167.35	94.41	-	-	-	261.76
800 School Health Services	114.44	50.89	18.16	-	-	183.49
900 Instructional Services	42.57	148.55	0.70	-	-	191.82
GRAND TOTAL	345.03	298.28	68.69	-	1.40	713.40

**Multnomah Education Service District
2024 - 2025 Fiscal Year Proposed Budget
Combining Positions Summary - All Funds**

	Resolution Services	Contracted Services	Operating Fund	Facilities & Equipment Reserve	Risk Management & Reserve	Total Funds
BY ACTIVITY						
Instruction						
1100 Regular Instruction						
1121 Middle/Junior High Programs	-	30.00	-	-	-	30.00
1200 Special Programs						
1220 Restrictive Prgms- Disabilities	125.63	111.92	-	-	-	237.55
1250 Less Restrictive Programs	2.70	0.30	-	-	-	3.00
1280 Alternative Education	18.75	1.20	-	-	-	19.95
1292 Teen Parent Program	1.40	0.10	-	-	-	1.50
1293 Migrant Education	-	8.00	-	-	-	8.00
1294 Youth Correction	2.85	27.13	-	-	-	29.98
Subtotal	151.33	178.65	-	-	-	329.98
Support Services						
2100 Support Services						
2110 Attendance Services	16.00	7.17	-	-	-	23.17
2120 Guidance Services	-	15.65	-	-	-	15.65
2130 Health Services	134.35	59.27	19.33	-	-	212.95
2140 Psychological Services	12.70	2.20	-	-	-	14.90
2150 Speech Pathology & Audiology	12.70	3.00	-	-	-	15.70
2160 Other Student Treatment	10.62	3.43	-	-	-	14.05
2190 Director Student Services	7.55	7.08	0.20	-	-	14.83
2200 Instructional Staff Support						
2210 Improvement of Instruction	5.13	3.60	0.50	-	-	9.23
2300 General Administration						
2320 Executive Administration	1.25	-	2.95	-	-	4.20
2400 School Administration						
2410 Office of the Principal	11.78	7.80	-	-	-	19.58
2490 Other Administrative Support	-	13.09	-	-	-	13.09
2500 Business Services Support						
2510 Direction of Business	-	-	1.60	-	-	1.60
2520 Fiscal Services	-	-	7.60	-	-	7.60
2540 Plant Operations & Maint.	-	-	15.00	-	-	15.00
2570 Internal Services	1.00	-	-	-	1.40	2.40
2600 Central Support						
2620 Plan/Develop/Evaluate	-	19.12	-	-	-	19.12
2630 Information Services	-	-	3.00	-	-	3.00
2640 Staff Services	-	-	10.70	-	-	10.70
2660 Technology Services	19.20	4.43	7.62	-	-	31.25
2690 Other Support Systems	-	-	2.00	-	-	2.00
Subtotal	232.28	145.84	70.50	-	1.40	450.02
GRAND TOTAL	383.61	324.49	70.50	-	1.40	780.00
BY DEPARTMENT						
100 Administration	1.00	-	7.95	-	-	8.95
150 Facilities Services	1.00	-	15.00	-	-	16.00
200 Business Services	-	-	9.20	-	1.40	10.60
400 Human Resources	-	-	10.70	-	-	10.70
600 Technology Services	19.20	4.43	7.62	-	-	31.25
700 Special Education Services	181.96	104.64	-	-	-	286.60
800 School Health Services	136.55	57.25	19.33	-	-	213.13
900 Instructional Services	43.90	158.17	0.70	-	-	202.77
GRAND TOTAL	383.61	324.49	70.50	-	1.40	780.00

Fund Financial Summaries

The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, the current year projected actual budget and the 2024-2025 proposed budget. The 2024-25 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
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
RESOURCES					
Revenues					
Local Sources					
1110 Ad Valorem Taxes	\$ 38,324,789	\$ 39,864,341	\$ 41,347,000	\$ 42,420,000	\$ 43,889,000
1190 Penalties & Interest on Taxes	12,641	19,545	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
1600 Food Service	-	4,069	-	3,423	-
1910 Rentals	23,940	18,940	17,940	17,940	17,940
1920 Private Contribution/Donations	389,678	96,079	238,465	238,465	300
1940 Services to Local Ed Agencies	15,387,952	14,261,008	17,105,203	17,287,418	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
1980 Fees Charged to Grants	987,142	1,274,717	1,440,000	1,500,000	1,180,000
1985 Fees-Non-Component Districts	311,994	278,304	220,000	220,000	265,000
1990 Miscellaneous	245,704	262,325	273,883	274,114	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>
Intermediate Sources					
2200 Restricted Revenue	524,426	296,796	391,491	391,491	401,224
Subtotal	<u>524,426</u>	<u>296,796</u>	<u>391,491</u>	<u>391,491</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
3299 Other Restricted Grants Aid	12,605,161	20,432,184	21,156,229	21,156,189	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>
Federal Sources					
1990 Medicaid	65,799	131,922	-	-	-
4300 Fed Restricted Revenue	306,796	435,636	796,132	796,132	576,413
4500 Federal Restrict Rev Thru State	3,621,633	4,747,217	7,113,136	7,669,136	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>
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>
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
5400 Beginning Fund Balance	18,573,608	18,625,043	20,238,001	20,238,001	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>
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>

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
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
1250 Less Restrictive Programs	241,161	248,951	313,826	313,614	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
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
1293 Migrant Education	769,063	786,065	1,665,829	1,665,829	942,365
1294 Youth Correction	2,937,775	3,855,569	4,496,223	4,499,104	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
Subtotal	23,276,091	26,550,599	30,143,759	30,137,291	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
2120 Guidance Services	1,078,836	1,685,319	2,094,308	2,088,363	1,938,450
2130 Health Services	16,181,447	17,030,781	19,964,559	19,784,162	21,137,738
2140 Psychological Services	655,349	1,339,050	1,722,263	1,721,838	1,926,213
2150 Speech Pathology & Audiology	1,238,133	1,326,663	1,529,362	1,529,362	1,603,608
2160 Other Student Treatment	1,126,432	1,040,037	1,185,967	1,185,967	1,491,528
2190 Director Student Services	2,115,638	1,428,581	1,731,683	1,731,683	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
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
2320 Executive Administration	1,026,018	1,087,426	1,086,601	1,086,601	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
2490 Other Administrative Support	1,657,823	1,695,934	1,680,628	1,680,628	1,803,839
2500 Business Services Support					
2510 Direction of Business	231,085	252,456	375,144	375,144	358,664
2520 Fiscal Services	1,058,354	1,097,687	1,157,315	1,157,315	1,063,662
2540 Plant Operations & Maint.	2,158,478	2,557,091	3,013,489	3,320,327	2,887,537
2550 Student Transportation	48,897	113,993	117,000	117,000	121,000
2570 Internal Services	952,052	1,038,452	1,265,058	1,265,058	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
2630 Information Services	455,873	349,358	628,079	628,079	620,738
2640 Staff Services	2,751,788	3,116,594	2,819,355	2,872,141	2,084,269
2660 Technology Services	6,324,706	7,627,745	7,021,075	7,123,335	7,414,493
2670 Records Management	-	-	262,306	262,306	-
2690 Other Support Systems	255,952	234,529	419,650	467,196	436,517
Subtotal	46,631,347	54,654,650	62,432,693	63,338,273	61,987,655
Enterprise and Community Svcs.					
3100 Food Services	630,772	1,297,508	1,729,285	1,679,285	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
Facilities Acquisition and Constr.					
4150 Building Acquisition Constr.	3,761,195	-	4,905,000	1,005,000	5,000
Subtotal	3,761,195	-	4,905,000	1,005,000	5,000
Other Uses					
5100 Debt Service	4,488,158	8,089,204	8,627,663	8,373,678	8,740,660
5300 ESD Appropriation	11,529,200	7,787,716	11,677,948	11,677,948	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
Total Expenditures	150,352,869	98,384,677	119,516,348	116,211,475	112,070,063
5200 Fund Transfer	5,198,327	5,919,775	5,638,234	5,601,733	5,923,831
6000 Contingencies	-	-	8,133,848	7,975,535	1,760,856
Total Appropriation	155,551,196	104,304,452	133,288,430	129,788,743	119,754,750
Ending Fund Balance	18,625,043	20,238,001	5,651,829	6,474,691	6,760,000
TOTAL REQUIREMENTS	\$ 174,176,239	\$ 124,542,453	\$ 138,940,259	\$ 136,263,434	\$ 126,514,750

EXPENDITURES BY OBJECT

Salaries

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

	Actual	Actual	Revised	Projected	Proposed
	2021-22	2022-23	Budget	Actual	Budget
			2023-24	2023-24	2024-25
0111 Licensed Salaries	\$ 13,446,615	\$ 14,755,904	\$ 16,187,115	\$ 16,188,696	\$ 18,565,190
0112 Classified Salaries	15,405,211	16,826,839	19,104,595	19,100,677	20,655,271
0113 Administrators	4,667,875	5,476,520	5,494,821	5,556,633	6,011,168
0114 Managerial-Classified	1,418,969	1,630,045	1,759,209	1,759,209	1,705,256
0121 Licensed Substitutes	142,483	178,116	317,760	298,760	334,425
0122 Classified Substitutes	42,800	38,355	284,354	283,354	286,354
0123 Licensed-Temporary	226,069	316,515	344,451	363,282	114,570
0124 Classified-Temporary	713,692	972,461	942,254	945,909	794,461
013* Additional Salary	56,993	36,581	662,037	662,037	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>
Associated Payroll Costs					
0210 Public Employee Retire	9,413,684	10,180,480	11,524,964	11,447,210	13,439,023
0220 Social Security Administration	2,756,611	3,059,632	3,292,672	3,278,136	3,696,593
0230 Other Payroll Costs	1,236,912	1,022,793	1,441,277	1,436,411	1,836,735
0240 Contractual Employee Benefits	7,793,879	8,463,714	9,387,152	9,280,786	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>
Purchased Services					
0310 Instruction- Professional/Tech	1,460,088	2,308,275	4,136,717	4,419,634	996,557
0320 Property Services	1,807,326	2,157,648	2,341,727	2,644,408	2,568,833
0330 Student Transportation	103,032	203,587	248,479	246,579	153,610
0340 Travel	294,332	756,039	882,732	1,013,364	595,376
0350 Communication	1,784,847	2,467,622	2,321,045	2,320,633	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
0390 Other Services and Adj.	136,350	101,593	1,088	1,088	1,088
0391 CTA Service Adjustments	(44,578)	(13,330)	(85,320)	140	(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>
Supplies and Materials					
0410 Supplies & Materials	1,115,738	1,368,768	2,506,056	2,301,444	1,850,706
0420 Textbooks	21,150	38,297	49,191	48,191	25,000
0430 Library Books	37,994	80,749	76,659	74,474	59,743
0440 Periodicals	382	1,204	6,342	5,842	2,400
0450 Food	203,779	509,079	848,400	798,400	823,200
0460 Non-Consumable	200,687	369,646	792,125	855,127	142,766
0470 Non-Capital Computer Software	558,319	902,234	584,572	701,569	516,842
0480 Non-Capital Comp Hardware	520,401	1,068,533	459,785	470,311	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>
Capital Outlay					
0530 Improvements Not Buildings	67,184	-	-	-	-
0540 Equipment	161,765	625,751	515,302	515,302	10,000
0550 Technology	347,165	326,182	43,320	43,320	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>
Other Objects					
0610 Redemption of Principal	3,044,430	4,262,910	5,084,897	4,830,912	5,409,802
0621 Regular Interest	1,221,714	3,826,294	3,542,766	3,542,766	3,330,858
0640 Dues & Fees	403,140	193,266	255,109	261,799	204,120
0650 Insurance & Judgements	598,070	668,330	903,308	903,308	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
0720 Transits to Districts	11,529,200	7,787,716	11,677,948	11,677,948	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>
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>

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

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

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

**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>
BY DIVISION					
110 Administration	4.00	4.00	3.96	3.95	3.95
111 Equity & Partnerships	1.00	2.00	2.00	3.00	2.50
112 Pathways Programs	1.00	1.00	-	-	-
150 Facility Services	13.50	13.00	13.19	13.86	14.36
155 Transportation Services	0.97	1.00	0.50	0.50	0.47
210 Business Services Admin	2.00	1.00	2.00	2.00	1.60
220 Fiscal Services	9.00	9.45	9.90	9.15	9.00
400 Human Resources	8.50	9.50	10.50	10.70	10.70
500 Strategic Engagement	2.97	2.79	3.29	3.00	3.00
610 Student Applications	13.00	12.00	12.45	12.45	13.45
620 Business Applications	1.38	2.33	2.00	2.00	2.00
630 Infrastructure Services	4.33	5.33	5.75	5.75	5.75
640 Internal Agency Support	5.66	5.51	5.62	4.62	5.62
650 Application Development	2.25	2.20	2.20	2.20	2.20
695 Support Services	2.33	2.33	2.23	2.23	2.23
750 Functional Living Skills	118.18	105.41	116.08	129.98	118.69
755 Helensview SPED	10.16	11.46	12.71	11.77	12.46
780 Related Services	18.87	45.55	42.62	30.04	51.03
810 Health Services	162.30	174.74	174.92	186.27	183.49
900 Instructional Services	1.20	1.17	2.67	2.17	3.29
901 Student Success Act	7.45	14.85	18.99	18.74	19.90
902 CTE & STEAM	2.00	2.00	2.02	1.50	1.50
903 ESSER Funding	2.00	5.99	0.96	3.80	0.50
910 Curriculum & Instruction	4.57	5.05	5.63	6.13	6.13
920 Outdoor School	13.39	13.46	37.23	37.47	38.49
940 LTCT and Hospital	28.80	25.16	29.61	31.18	32.68
945 Rivercrest Academy	-	1.22	7.51	6.25	6.05
950 Helensview	23.11	26.18	27.55	27.37	27.12
960 The Creeks	134.38	123.41	103.83	91.05	79.58
970 Youth Correction Education	33.24	37.02	41.19	39.46	43.77
980 Alternative Pathways	2.50	2.50	4.00	4.10	4.10
990 Migrant Education	6.98	7.20	6.65	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>

BY FUND					
Resolution Services Fund	316.69	310.28	336.76	344.11	345.03
Contracted Services Fund	260.04	300.96	303.88	298.43	298.28
Operating Fund	63.29	63.57	67.37	66.94	68.69
Risk Management and Reserve	1.00	1.00	1.75	1.00	1.40
GRAND TOTAL	<u>641.02</u>	<u>675.81</u>	<u>709.76</u>	<u>710.48</u>	<u>713.40</u>

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

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
BY ACTIVITY					
Instruction					
1100 Regular Instruction					
1121 Middle/Junior High Programs	-	-	30.00	30.00	30.00
1200 Special Programs					
1220 Restrictive Prgrms- Disabilities	268.00	275.50	254.70	243.10	237.55
1250 Less Restrictive Programs	3.00	3.00	3.00	3.00	3.00
1280 Alternative Education	11.00	18.50	21.80	19.05	19.95
1291 ESL Programs	-	-	0.50	0.50	-
1292 Teen Parent Program	1.50	1.50	1.50	1.50	1.50
1293 Migrant Education	8.00	8.00	7.00	8.00	8.00
1294 Youth Correction	23.12	26.85	27.80	25.85	29.98
Subtotal	314.62	333.35	346.30	331.00	329.98
Support Services					
2100 Support Services					
2110 Attendance Services	16.57	19.57	23.67	23.17	23.17
2120 Guidance Services	13.54	11.53	14.38	15.65	15.65
2130 Health Services	199.87	206.76	203.45	211.45	212.95
2140 Psychological Services	7.90	10.80	13.70	11.90	14.90
2150 Speech Pathology & Audiology	12.70	12.30	16.70	14.70	15.70
2160 Other Student Treatment	11.60	9.00	12.75	10.75	14.05
2190 Director Student Services	15.87	10.42	10.85	12.43	14.83
2200 Instructional Staff Support					
2210 Improvement of Instruction	4.22	7.65	8.25	9.23	9.23
2240 Instructional Staff Dvlpmnt	-	1.00	1.00	3.00	-
2300 General Administration					
2320 Executive Administration	4.00	4.00	3.96	3.95	4.20
2400 School Administration					
2410 Office of the Principal	20.35	19.48	19.53	17.53	19.58
2490 Other Administrative Support	14.79	14.85	12.85	13.09	13.09
2500 Business Services Support					
2510 Direction of Business	2.00	1.00	2.00	2.00	1.60
2520 Fiscal Services	8.43	9.35	8.15	8.15	7.60
2540 Plant Operations & Maint.	13.50	13.00	13.50	14.50	15.00
2570 Internal Services	2.50	2.00	2.70	1.50	2.40
2600 Central Support					
2620 Plan/Develop/Evaluate	6.70	13.20	18.22	18.05	19.12
2630 Information Services	3.14	3.79	3.29	3.00	3.00
2640 Staff Services	9.50	11.00	10.50	10.70	10.70
2660 Technology Services	29.20	29.95	30.25	29.25	31.25
2690 Other Support Systems	1.00	2.00	2.00	2.00	2.00
Subtotal	397.38	412.65	431.70	436.00	450.02
GRAND TOTAL	712.00	746.00	778.00	767.00	780.00

BY DEPARTMENT

100 Administration	8.14	9.79	9.25	8.95	8.95
150 Facilities Services	15.00	14.00	14.00	15.00	16.00
200 Business Services	11.00	10.95	12.35	11.15	10.60
400 Human Resources	9.50	11.00	10.50	10.70	10.70
600 Technology Services	29.20	29.95	30.25	29.25	31.25
700 Special Education Services	309.80	315.65	301.06	283.56	286.60
800 School Health Services	197.07	209.06	205.65	212.65	213.13
900 Instructional Services	132.29	145.60	194.94	195.74	202.77
GRAND TOTAL	712.00	746.00	778.00	767.00	780.00

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

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
BY DIVISION					
110 Administration	4.00	4.00	3.96	3.95	3.95
111 Equity & Partnerships	1.00	2.00	2.00	3.00	3.00
112 Pathways Programs	1.00	1.00	-	-	-
150 Facility Services	13.50	13.00	13.50	14.50	15.00
155 Transportation Services	1.50	1.00	0.50	0.50	1.00
210 Business Services Admin	2.00	1.00	2.00	2.00	1.60
220 Fiscal Services	9.00	9.95	10.35	9.15	9.00
400 Human Resources	8.50	10.00	10.50	10.70	10.70
500 Strategic Engagement	3.14	2.79	3.29	3.00	3.00
610 Student Applications	13.00	12.00	12.45	12.45	13.45
620 Business Applications	1.38	2.33	2.00	2.00	2.00
630 Infrastructure Services	4.33	5.33	5.75	5.75	5.75
640 Internal Agency Support	5.71	5.56	5.62	4.62	5.62
650 Application Development	2.30	2.25	2.20	2.20	2.20
695 Support Services	2.48	2.48	2.23	2.23	2.23
750 Functional Living Skills	130.27	115.55	127.75	141.45	131.30
755 Helensview SPED	10.52	11.58	13.01	11.81	12.63
780 Related Services	22.33	50.83	47.75	32.80	56.82
810 Health Services	195.07	209.06	205.65	212.65	213.13
900 Instructional Services	1.20	1.17	2.67	2.17	4.17
901 Student Success Act	7.70	15.20	19.22	19.05	20.12
902 CTE & STEAM	2.00	2.00	2.02	1.50	1.50
903 ESSER Funding	2.00	6.00	1.00	4.00	1.00
910 Curriculum & Instruction	4.57	5.05	5.63	6.13	6.13
920 Outdoor School	14.79	14.85	42.85	43.09	44.11
940 LTCT and Hospital	31.24	26.85	31.60	31.83	33.47
945 Rivercrest Academy	-	2.50	9.00	6.25	6.05
950 Helensview	23.60	26.63	28.00	27.45	27.67
960 The Creeks	146.68	133.69	112.55	97.50	85.85
970 Youth Correction Education	36.19	39.35	41.95	41.17	45.45
980 Alternative Pathways	3.00	3.00	4.00	4.10	4.10
990 Migrant Education	8.00	8.00	7.00	8.00	8.00
GRAND TOTAL	712.00	746.00	778.00	767.00	780.00

BY FUND					
Resolution Services Fund	359.57	347.11	375.59	376.75	383.61
Contracted Services Fund	287.43	332.98	331.94	321.30	324.49
Operating Fund	64.00	64.91	68.27	67.95	70.50
Risk Management and Reserve	1.00	1.00	2.20	1.00	1.40
GRAND TOTAL	712.00	746.00	778.00	767.00	780.00

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
1 Resolution Services Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed 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
1190 Penalties & Interest on Taxes	12,641	19,545	10,000	10,000	10,000
1920 Private Contribution/Donations	167	-	-	-	-
1940 Services to Local Ed Agencies	32,612	40,497	26,832	26,832	19,614
1960 Recover Prior Yrs Expenditures	30	(129)	-	-	-
1990 Miscellaneous	16,309	31,680	90,303	90,534	106,741
Subtotal	<u>38,386,548</u>	<u>39,955,934</u>	<u>41,474,135</u>	<u>42,547,366</u>	<u>44,025,355</u>
State Sources					
3101 SSF- General Support	8,485,956	8,201,992	8,528,324	7,090,309	8,134,309
3102 SSF - School Lunch Match	(3,419)	-	-	-	-
3299 Other Restricted Grants Aid	1,933,973	48,061	55,123	55,123	55,123
Subtotal	<u>10,416,510</u>	<u>8,250,053</u>	<u>8,583,447</u>	<u>7,145,432</u>	<u>8,189,432</u>
Federal Sources					
1990 Medicaid	26,432	28,447	-	-	-
4500 Federal Restrict Rev Thru State	56,047	-	64,985	64,985	54,157
Subtotal	<u>82,479</u>	<u>28,447</u>	<u>64,985</u>	<u>64,985</u>	<u>54,157</u>
Total Revenues	<u>48,885,537</u>	<u>48,234,434</u>	<u>50,122,567</u>	<u>49,757,783</u>	<u>52,268,944</u>
Other Sources					
5200 Interfund Transfers	-	417,034	-	-	-
5400 Beginning Fund Balance	8,683,957	9,369,881	10,954,854	10,954,854	4,500,000
Total Other Sources	<u>8,683,957</u>	<u>9,786,915</u>	<u>10,954,854</u>	<u>10,954,854</u>	<u>4,500,000</u>
TOTAL RESOURCES	<u>\$ 57,569,494</u>	<u>\$ 58,021,349</u>	<u>\$ 61,077,421</u>	<u>\$ 60,712,637</u>	<u>\$ 56,768,944</u>

REQUIREMENTS

Expenditures

Instruction

1100 Regular Instruction

1121 Middle/Junior High Programs \$ 598,385 \$ - \$ - \$ - \$ -

1200 Special Programs

1220 Restrictive Prgms- Disabilities 6,611,422 8,117,170 8,268,268 8,268,889 9,395,613

1250 Less Restrictive Programs 206,286 212,178 282,396 282,238 312,687

1280 Alternative Education 1,018,491 1,407,519 2,101,068 2,095,921 2,041,865

1291 English as a Second Language 663 112 24,640 24,640 -

1292 Teen Parent Program 48,927 82,119 90,546 90,145 92,273

1294 Youth Correction 362,500 413,463 439,571 439,571 418,651

Subtotal 8,846,674 10,232,561 11,206,489 11,201,404 12,261,089

Support Services

2100 Support Services

2110 Attendance Services 646,670 746,370 1,287,186 1,296,426 1,443,942

2130 Health Services 10,981,063 10,843,418 13,137,777 12,910,962 13,502,727

2140 Psychological Services 281,945 766,594 1,239,613 1,239,242 1,519,814

2150 Speech Pathology & Audiology 847,575 948,031 1,247,890 1,247,890 1,293,273

2160 Other Student Treatment 680,330 762,075 886,981 886,981 1,077,886

2190 Director Student Services 1,036,359 423,284 965,856 965,856 1,033,675

2200 Instructional Staff Support

2210 Improvement of Instruction 340,318 673,202 894,999 894,999 946,052

2300 General Administration

2320 Executive Administration 181,509 193,166 199,955 199,955 213,226

2400 School Administration

2410 Office of the Principal 1,184,096 1,557,762 1,519,930 1,517,303 1,779,533

2490 Other Administrative Support 917,268 - - - -

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
1 Resolution Services Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
2500 Business Services Support					
2520 Fiscal Services	192,559	193,302	198,705	198,705	1,420
2540 Plant Operations & Maint.	896,766	1,628,721	2,110,355	2,110,355	2,423,195
2550 Student Transportation	29,315	-	-	-	-
2570 Internal Services	43,682	27,244	36,057	36,057	23,733
2600 Central Support					
2630 Information Services	2,480	2,804	2,964	2,964	3,053
2640 Staff Services	82,369	35,952	28,221	28,221	5,300
2660 Technology Services	4,347,049	5,274,097	4,640,647	4,742,907	4,922,792
Subtotal	22,691,353	24,076,022	28,397,136	28,278,823	30,189,621
Enterprise and Community Svcs.					
3100 Food Services	305,048	17,404	161,134	151,134	146,370
Subtotal	305,048	17,404	161,134	151,134	146,370
Other Uses					
5300 ESD Appropriation	11,529,200	7,787,716	11,677,948	11,677,948	8,500,000
Subtotal	11,529,200	7,787,716	11,677,948	11,677,948	8,500,000
Total Expenditures	43,372,275	42,113,703	51,442,707	51,309,309	51,097,080
5200 Fund Transfer	4,827,338	4,952,792	5,238,532	5,202,031	5,453,331
6000 Contingencies	-	-	4,396,182	4,201,297	218,533
Total Appropriation	48,199,613	47,066,495	61,077,421	60,712,637	56,768,944
Ending Fund Balance	9,369,881	10,954,854	-	-	-
TOTAL REQUIREMENTS	\$ 57,569,494	\$ 58,021,349	\$ 61,077,421	\$ 60,712,637	\$ 56,768,944

EXPENDITURES BY OBJECT

Salaries					
0111 Licensed Salaries	\$ 6,739,102	\$ 7,221,599	\$ 8,236,933	\$ 8,240,696	\$ 9,581,759
0112 Classified Salaries	6,609,901	6,946,416	8,502,598	8,507,232	9,661,625
0113 Administrators	1,025,857	1,028,071	1,099,438	1,099,438	1,452,035
0114 Managerial-Classified	482,099	512,313	527,422	527,422	427,066
0121 Licensed Substitutes	55,412	64,095	120,000	120,000	112,000
0122 Classified Substitutes	32,506	32,708	174,854	174,854	175,854
0123 Licensed-Temporary	50,475	27,141	29,104	31,573	-
0124 Classified-Temporary	239,024	44,679	56,501	60,156	4,961
013* Additional Salary	35,171	78	285,316	285,316	311,446
019* Allocated Salaries	1,207,535	1,855,687	2,456,929	2,456,929	1,887,042
Subtotal	16,477,082	17,732,787	21,489,095	21,503,616	23,613,788
Associated Payroll Costs					
0210 Public Employee Retire	3,941,102	4,114,431	4,834,404	4,733,058	5,921,425
0220 Social Security Administration	1,166,541	1,209,943	1,406,828	1,387,008	1,633,956
0230 Other Payroll Costs	508,744	369,626	578,576	571,607	763,050
0240 Contractual Employee Benefits	3,580,455	3,637,931	4,139,808	4,029,965	5,122,932
029* Allocated Assoc. Payroll Costs	612,141	1,003,607	1,232,944	1,232,944	1,041,932
Subtotal	9,808,983	10,335,538	12,192,560	11,954,582	14,483,295
Purchased Services					
0310 Instruction- Professional/Tech	563,754	849,835	1,388,375	1,385,375	70,586
0320 Property Services	1,162,897	1,353,828	1,550,355	1,543,855	1,682,885
0330 Student Transportation	39,298	12,691	12,657	10,657	6,000
0340 Travel	52,758	67,003	107,739	108,739	100,498
0350 Communication	1,599,181	2,237,765	2,080,970	2,080,840	2,035,781
0380 Non-Instructional Prof/Tech	855,432	534,837	262,653	255,653	147,794
0390 Other Services and Adj.	131,903	102,511	(41,265)	(41,265)	(41,265)
0391 CTA Service Adjustments	(46,326)	(106,605)	(249,435)	(163,975)	(285,109)
0392 Allocated Purchased Services	105,823	13,463	1,941	1,941	(16,711)
Subtotal	4,464,720	5,065,328	5,113,990	5,181,820	3,700,459

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
1 Resolution Services Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
Supplies and Materials					
0410 Supplies & Materials	248,796	205,200	310,758	323,587	290,634
0420 Textbooks	10,519	17,684	23,860	22,860	3,000
0430 Library Books	15,286	19,710	32,562	30,562	28,000
0440 Periodicals	200	305	2,869	2,369	2,000
0450 Food	142,238	17,364	159,526	149,526	146,370
0460 Non-Consumable	87,059	90,673	72,853	72,953	33,155
0470 Non-Capital Computer Software	198,184	224,827	133,032	149,832	115,451
0480 Non-Capital Comp Hardware	184,819	586,607	166,254	170,254	120,029
0492 Allocated Supplies & Materials	14,977	11,858	20,672	20,672	24,367
Subtotal	<u>902,078</u>	<u>1,174,228</u>	<u>922,386</u>	<u>942,615</u>	<u>763,006</u>
Capital Outlay					
0530 Improvements Not Buildings	9,968	-	-	-	-
0540 Equipment	13,723	16	-	-	-
0550 Technology	148,896	-	13,402	13,402	13,402
Subtotal	<u>172,587</u>	<u>16</u>	<u>13,402</u>	<u>13,402</u>	<u>13,402</u>
Other Objects					
0640 Dues & Fees	17,625	18,090	33,326	35,326	23,130
0720 Transits to Districts	11,529,200	7,787,716	11,677,948	11,677,948	8,500,000
Subtotal	<u>11,546,825</u>	<u>7,805,806</u>	<u>11,711,274</u>	<u>11,713,274</u>	<u>8,523,130</u>
Total Expenditures	<u>\$ 43,372,275</u>	<u>\$ 42,113,703</u>	<u>\$ 51,442,707</u>	<u>\$ 51,309,309</u>	<u>\$ 51,097,080</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
2 Contracted Services Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
RESOURCES					
Revenues					
Local Sources					
1200 Revenue From Local Govrnmtal	\$ -	\$ 15,069	\$ -	\$ -	\$ -
1600 Food Service	-	4,069	-	3,423	-
1920 Private Contribution/Donations	377,282	92,500	191,800	191,800	300
1940 Services to Local Ed Agencies	15,286,455	14,088,957	17,078,371	17,260,586	17,997,764
1960 Recover Prior Yrs Expenditures	37	346	-	-	-
1990 Miscellaneous	10,387	129,216	110,580	110,580	177,804
Subtotal	15,674,161	14,330,157	17,380,751	17,566,389	18,175,868
Intermediate Sources					
2200 Restricted Revenue	516,005	296,796	391,491	391,491	401,224
Subtotal	516,005	296,796	391,491	391,491	401,224
State Sources					
3102 SSF - School Lunch Match	3,419	-	-	-	-
3299 Other Restricted Grants Aid	10,671,188	20,383,623	21,101,106	21,101,066	21,756,727
Subtotal	10,674,607	20,383,623	21,101,106	21,101,066	21,756,727
Federal Sources					
1990 Medicaid	39,367	103,475	-	-	-
4300 Fed Restricted Revenue	306,796	435,636	796,132	796,132	576,413
4500 Federal Restrict Rev Thru State	3,565,586	4,747,217	7,048,151	7,604,151	2,690,205
4900 Rev For/On Behalf of District	119,048	26,676	-	-	-
Subtotal	4,030,797	5,313,004	7,844,283	8,400,283	3,266,618
Total Revenues	30,895,570	40,323,580	46,717,631	47,459,229	43,600,437
Other Sources					
5400 Beginning Fund Balance	2,293,105	1,241,257	719,222	719,222	-
Total Other Sources	2,293,105	1,241,257	719,222	719,222	-
TOTAL RESOURCES	\$ 33,188,675	\$ 41,564,837	\$ 47,436,853	\$ 48,178,451	\$ 43,600,437

REQUIREMENTS

Expenditures

Instruction

1100 Regular Instruction

1121 Middle/Junior High Programs	\$ 818,555	\$ 3,012,855	\$ 3,542,346	\$ 3,543,991	\$ 3,863,001
1132 High School Extracurricular	299,903	20,048	-	-	-

1200 Special Programs

1220 Restrictive Prgms- Disabilities	9,436,663	8,343,180	8,870,867	8,855,418	9,869,781
1250 Less Restrictive Programs	34,875	36,773	31,430	31,376	34,692
1260 Treatment & Habilitation	2,195	-	-	-	-
1271 Remediation	104,938	200,582	176,804	176,804	-
1280 Alternative Education	211,661	312,308	482,584	492,178	167,588
1292 Teen Parent Program	40,864	8,646	6,148	6,148	6,189
1293 Migrant Education	769,063	786,065	1,665,829	1,665,829	942,365
1294 Youth Correction	2,575,275	3,442,106	4,056,652	4,059,533	3,961,280

1400 Summer School Programs

Subtotal	14,429,417	16,318,038	18,937,270	18,935,887	18,844,896
----------	------------	------------	------------	------------	------------

Support Services

2100 Support Services

2110 Attendance Services	458,373	890,883	946,450	967,992	719,311
2120 Guidance Services	1,078,836	1,685,319	2,094,308	2,088,363	1,938,450
2130 Health Services	5,201,199	6,188,488	6,826,782	6,873,200	7,635,011
2140 Psychological Services	373,404	572,456	482,650	482,596	406,399
2150 Speech Pathology & Audiology	390,558	378,632	281,472	281,472	300,335
2160 Other Student Treatment	446,102	277,962	298,986	298,986	413,642

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
2 Contracted Services Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
2190 Director Student Services	836,477	745,367	731,583	731,583	859,405
2200 Instructional Staff Support					
2210 Improvement of Instruction	1,119,880	2,072,547	3,307,979	3,863,979	2,054,995
2240 Instructional Staff Dvlpmnt	36,399	51,668	1,187,318	1,187,318	-
2300 General Administration					
2320 Executive Administration	22,296	23,746	-	-	-
2400 School Administration					
2410 Office of the Principal	1,160,167	967,048	1,115,268	1,114,070	1,175,436
2490 Other Administrative Support	740,555	1,695,934	1,680,628	1,680,628	1,803,839
2500 Business Services Support					
2520 Fiscal Services	-	229,896	-	-	-
2540 Plant Operations & Maint.	1,017,850	476,947	1,141,540	1,141,540	729,083
2550 Student Transportation	-	79,398	96,000	96,000	100,000
2570 Internal Services	-	-	8,746	8,746	-
2600 Central Support					
2620 Plan/Develop/Evaluate	2,000,840	4,241,197	3,584,897	3,584,857	3,824,354
2630 Information Services	28,885	12,500	77,924	77,924	12,500
2640 Staff Services	1,410,738	1,290,598	585,500	638,286	308,000
2660 Technology Services	845,014	1,063,442	805,845	805,845	754,513
2670 Records Management	-	-	262,306	262,306	-
2690 Other Support Systems	-	88,874	-	47,546	-
Subtotal	<u>17,167,573</u>	<u>23,032,902</u>	<u>25,516,182</u>	<u>26,233,237</u>	<u>23,035,273</u>
Enterprise and Community Svcs.					
3100 Food Services	325,724	1,280,104	1,568,151	1,528,151	1,584,393
3300 Community Services	24,704	5,000	-	-	-
Subtotal	<u>350,428</u>	<u>1,285,104</u>	<u>1,568,151</u>	<u>1,528,151</u>	<u>1,584,393</u>
Total Expenditures	<u>31,947,418</u>	<u>40,636,044</u>	<u>46,021,603</u>	<u>46,697,275</u>	<u>43,464,562</u>
5200 Fund Transfer	-	209,571	-	-	-
6000 Contingencies	-	-	1,415,250	1,481,176	135,875
Total Appropriation	<u>31,947,418</u>	<u>40,845,615</u>	<u>47,436,853</u>	<u>48,178,451</u>	<u>43,600,437</u>
Ending Fund Balance	<u>1,241,257</u>	<u>719,222</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REQUIREMENTS	<u>\$ 33,188,675</u>	<u>\$ 41,564,837</u>	<u>\$ 47,436,853</u>	<u>\$ 48,178,451</u>	<u>\$ 43,600,437</u>

EXPENDITURES BY OBJECT

Salaries					
0111 Licensed Salaries	\$ 6,474,023	\$ 7,347,806	\$ 7,590,006	\$ 7,587,824	\$ 8,639,464
0112 Classified Salaries	6,623,326	7,512,993	7,660,095	7,651,543	7,904,239
0113 Administrators	1,474,847	2,140,875	2,079,596	2,141,408	2,130,900
0114 Managerial-Classified	394,199	711,533	626,696	626,696	587,793
0121 Licensed Substitutes	87,071	114,021	193,760	174,760	218,425
0122 Classified Substitutes	9,113	5,647	106,000	105,000	107,000
0123 Licensed-Temporary	126,259	287,199	314,343	330,705	113,566
0124 Classified-Temporary	470,071	906,688	883,253	883,253	787,000
013* Additional Salary	10,857	20,762	280,247	280,247	309,279
019* Allocated Salaries	415,323	(112,571)	6,660	(6,359)	715,693
Subtotal	<u>16,085,089</u>	<u>18,934,953</u>	<u>19,740,656</u>	<u>19,775,077</u>	<u>21,513,359</u>
Associated Payroll Costs					
0210 Public Employee Retire	4,055,251	4,630,270	4,918,696	4,942,288	5,662,972
0220 Social Security Administration	1,195,651	1,452,318	1,414,475	1,419,759	1,567,144
0230 Other Payroll Costs	537,075	516,406	657,251	659,354	816,712
0240 Contractual Employee Benefits	3,193,901	3,402,942	3,554,962	3,558,439	4,251,216
029* Allocated Assoc. Payroll Costs	328,886	(76,778)	151,257	146,050	433,203
Subtotal	<u>9,310,764</u>	<u>9,925,158</u>	<u>10,696,641</u>	<u>10,725,890</u>	<u>12,731,247</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
2 Contracted Services Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
Purchased Services					
0310 Instruction- Professional/Tech	880,350	1,446,650	2,723,142	3,009,059	900,771
0320 Property Services	1,186,658	1,173,000	1,479,483	1,481,826	1,536,589
0330 Student Transportation	63,734	190,896	235,822	235,922	147,610
0340 Travel	190,190	571,648	630,396	760,028	359,078
0350 Communication	61,424	118,739	136,105	135,823	109,414
0374 Other Tuition	1,866	5,000	-	-	-
0380 Non-Instructional Prof/Tech	1,524,108	3,257,295	4,102,971	4,328,754	2,268,118
0390 Other Services and Adj.	(153)	(918)	608	608	608
0392 Allocated Purchased Services	(47,396)	4,053	5,449	5,199	23,851
Subtotal	<u>3,860,781</u>	<u>6,766,363</u>	<u>9,313,976</u>	<u>9,957,219</u>	<u>5,346,039</u>
Supplies and Materials					
0410 Supplies & Materials	791,914	1,053,964	1,992,073	1,774,632	1,389,971
0420 Textbooks	9,177	20,175	25,331	25,331	22,000
0430 Library Books	20,449	56,461	44,097	43,912	31,743
0440 Periodicals	82	672	3,473	3,473	300
0450 Food	61,541	491,489	688,874	648,874	676,830
0460 Non-Consumable	98,230	266,914	671,572	734,474	62,611
0470 Non-Capital Computer Software	183,374	474,323	240,668	340,865	130,978
0480 Non-Capital Comp Hardware	277,355	425,609	212,531	219,057	211,790
0492 Allocated Supplies & Materials	5,233	4,054	14,723	14,896	11,201
Subtotal	<u>1,447,355</u>	<u>2,793,661</u>	<u>3,893,342</u>	<u>3,805,514</u>	<u>2,537,424</u>
Capital Outlay					
0530 Improvements Not Buildings	47,800	-	-	-	-
0540 Equipment	123,789	567,113	472,975	472,975	-
0550 Technology	64,088	326,182	29,918	29,918	-
0590 Other Capital Outlay	-	-	160,645	160,645	-
Subtotal	<u>235,677</u>	<u>893,295</u>	<u>663,538</u>	<u>663,538</u>	<u>-</u>
Other Objects					
0640 Dues & Fees	35,050	47,897	100,204	104,894	61,770
0690 Indirect Charges	972,702	1,274,717	1,613,246	1,665,143	1,274,723
Subtotal	<u>1,007,752</u>	<u>1,322,614</u>	<u>1,713,450</u>	<u>1,770,037</u>	<u>1,336,493</u>
Total Expenditures	<u>\$ 31,947,418</u>	<u>\$ 40,636,044</u>	<u>\$ 46,021,603</u>	<u>\$ 46,697,275</u>	<u>\$ 43,464,562</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
6 Operating Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
RESOURCES					
Revenues					
Local Sources					
1500 Earnings on Investments	\$ 146,498	\$ 638,687	\$ 775,000	\$ 775,000	\$ 650,000
1910 Rentals	23,940	18,940	17,940	17,940	17,940
1920 Private Contribution/Donations	-	3,579	-	-	-
1940 Services to Local Ed Agencies	68,885	131,554	-	-	-
1960 Recover Prior Yrs Expenditures	2,973	7,300	-	-	-
1980 Fees Charged to Grants	987,142	1,274,717	1,440,000	1,500,000	1,180,000
1985 Fees-Non-Component Districts	311,994	278,304	220,000	220,000	265,000
1990 Miscellaneous	37,455	53,622	38,000	38,000	38,000
Subtotal	<u>1,578,887</u>	<u>2,406,703</u>	<u>2,490,940</u>	<u>2,550,940</u>	<u>2,150,940</u>
Intermediate Sources					
2200 Restricted Revenue	8,421	-	-	-	-
Subtotal	<u>8,421</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
State Sources					
3299 Other Restricted Grants Aid	-	500	-	-	-
Subtotal	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,587,308</u>	<u>2,407,203</u>	<u>2,490,940</u>	<u>2,550,940</u>	<u>2,150,940</u>
Other Sources					
5100 Long Term Debt Sources	63,994,611	-	4,900,000	1,000,000	-
5200 Interfund Transfers	4,687,477	5,017,363	4,988,532	4,952,031	5,203,331
5400 Beginning Fund Balance	4,301,135	4,053,148	4,495,949	4,495,949	4,100,000
Total Other Sources	<u>72,983,223</u>	<u>9,070,511</u>	<u>14,384,481</u>	<u>10,447,980</u>	<u>9,303,331</u>
TOTAL RESOURCES	<u>\$ 74,570,531</u>	<u>\$ 11,477,714</u>	<u>\$ 16,875,421</u>	<u>\$ 12,998,920</u>	<u>\$ 11,454,271</u>
REQUIREMENTS					
Expenditures					
Support Services					
2100 Support Services					
2130 Health Services	\$ (815)	\$ (1,125)	\$ -	\$ -	\$ -
2190 Director Student Services	242,802	259,930	34,244	34,244	25,681
2200 Instructional Staff Support					
2210 Improvement of Instruction	102,662	101,540	104,224	104,224	92,733
2300 General Administration					
2310 Board of Education	227,997	175,345	235,600	235,600	235,600
2320 Executive Administration	822,213	870,514	886,646	886,646	936,696
2500 Business Services Support					
2510 Direction of Business	231,085	252,456	375,144	375,144	358,664
2520 Fiscal Services	865,795	674,489	958,610	958,610	1,062,242
2540 Plant Operations & Maint.	(96,905)	(97,427)	(674,073)	(367,240)	(554,541)
2550 Student Transportation	19,582	34,595	21,000	21,000	21,000
2570 Internal Services	108,271	104,315	44,140	44,140	52,038
2600 Central Support					
2610 Central Support	55	-	-	-	-
2620 Plan/Develop/Evaluate	-	7,614	-	-	-
2630 Information Services	424,508	334,054	547,191	547,191	605,185
2640 Staff Services	1,258,681	1,790,044	2,195,238	2,195,238	1,760,720
2660 Technology Services	980,053	1,167,308	1,268,511	1,268,511	1,349,688
2690 Other Support Systems	255,952	145,655	419,650	419,650	436,517
Subtotal	<u>5,441,936</u>	<u>5,819,307</u>	<u>6,416,125</u>	<u>6,722,958</u>	<u>6,382,223</u>
Facilities Acquisition and Constr.					
4150 Building Acquisition Constr.	3,761,195	-	4,900,000	1,000,000	-
Subtotal	<u>3,761,195</u>	<u>-</u>	<u>4,900,000</u>	<u>1,000,000</u>	<u>-</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
6 Operating Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
Other Uses					
5100 Debt Service	937,000	822,080	1,053,297	799,312	853,478
5400 PERS UAL Bond Lump Sum	60,011,402	-	-	-	-
Subtotal	60,948,402	822,080	1,053,297	799,312	853,478
Total Expenditures	70,151,533	6,641,387	12,369,422	8,522,270	7,235,701
5200 Fund Transfer	365,850	340,378	399,702	399,702	470,500
6000 Contingencies	-	-	606,297	576,948	48,070
Total Appropriation	70,517,383	6,981,765	13,375,421	9,498,920	7,754,271
Ending Fund Balance	4,053,148	4,495,949	3,500,000	3,500,000	3,700,000
TOTAL REQUIREMENTS	\$ 74,570,531	\$ 11,477,714	\$ 16,875,421	\$ 12,998,920	\$ 11,454,271

EXPENDITURES BY OBJECT

Salaries					
0111 Licensed Salaries	\$ 233,490	\$ 186,499	\$ 314,488	\$ 314,488	\$ 343,967
0112 Classified Salaries	2,171,984	2,347,852	2,922,757	2,922,757	3,059,787
0113 Administrators	2,142,749	2,307,574	2,315,787	2,315,787	2,428,233
0114 Managerial-Classified	430,787	290,724	487,507	487,507	595,831
0121 Licensed Substitutes	-	-	500	500	500
0122 Classified Substitutes	1,181	-	-	-	-
0123 Licensed-Temporary	49,335	2,175	1,004	1,004	1,004
0124 Classified-Temporary	4,597	21,094	2,500	2,500	2,500
013* Additional Salary	10,965	15,741	93,066	93,066	96,158
019* Allocated Salaries	(1,622,858)	(1,751,945)	(2,450,570)	(2,450,570)	(2,602,735)
Subtotal	3,422,230	3,419,714	3,687,039	3,687,039	3,925,245
Associated Payroll Costs					
0210 Public Employee Retire	1,376,205	1,398,427	1,715,783	1,715,783	1,819,124
0220 Social Security Administration	383,998	387,039	456,878	456,878	485,491
0230 Other Payroll Costs	186,800	133,691	199,578	199,578	252,413
0240 Contractual Employee Benefits	999,311	1,402,789	1,663,353	1,663,353	1,218,831
029* Allocated Assoc. Payroll Costs	(941,028)	(917,999)	(1,378,994)	(1,378,994)	(1,475,135)
Subtotal	2,005,286	2,403,947	2,656,598	2,656,598	2,300,724
Purchased Services					
0310 Instruction- Professional/Tech	9,504	5,130	16,700	16,700	16,700
0320 Property Services	(788,322)	(856,493)	(1,117,951)	(811,118)	(976,941)
0340 Travel	51,197	116,341	143,697	143,697	134,900
0350 Communication	114,525	100,624	91,945	91,945	97,460
0380 Non-Instructional Prof/Tech	263,088	181,695	388,621	388,621	331,950
0390 Other Services and Adj.	4,600	-	41,745	41,745	41,745
0391 CTA Service Adjustments	1,748	1,812	(14,457)	(14,457)	(15,206)
0392 Allocated Purchased Services	(58,426)	(17,526)	(7,140)	(7,140)	(7,140)
Subtotal	(402,086)	(468,417)	(456,840)	(150,007)	(376,532)
Supplies and Materials					
0410 Supplies & Materials	73,894	107,431	190,745	190,745	157,621
0420 Textbooks	1,454	438	-	-	-
0430 Library Books	2,259	4,578	-	-	-
0440 Periodicals	100	227	-	-	100
0450 Food	-	226	-	-	-
0460 Non-Consumable	8,931	8,315	7,700	7,700	7,000
0470 Non-Capital Computer Software	166,956	192,651	210,872	210,872	250,413
0480 Non-Capital Comp Hardware	55,159	35,190	35,000	35,000	35,000
0492 Allocated Supplies & Materials	(20,208)	(15,911)	(35,568)	(35,568)	(35,568)
Subtotal	288,545	333,145	408,749	408,749	414,566
Capital Outlay					
0540 Equipment	-	5,134	-	-	-
0590 Other Capital Outlay	3,761,195	-	4,900,000	1,000,000	-
Subtotal	3,761,195	5,134	4,900,000	1,000,000	-

**Multnomah Education Service District
 2024 - 2025 Fiscal Year Annual Budget
 6 Operating Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
Other Objects					
0610 Redemption of Principal	669,430	781,911	1,053,297	799,312	853,478
0621 Regular Interest	45,556	40,169	-	-	-
0640 Dues & Fees	349,975	125,784	120,579	120,579	118,220
0680 PERS - UAL Bond	60,011,402	-	-	-	-
Subtotal	<u>61,076,363</u>	<u>947,864</u>	<u>1,173,876</u>	<u>919,891</u>	<u>971,698</u>
Total Expenditures	<u>\$ 70,151,533</u>	<u>\$ 6,641,387</u>	<u>\$ 12,369,422</u>	<u>\$ 8,522,270</u>	<u>\$ 7,235,701</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
3 Debt Service Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
RESOURCES					
Revenues					
Local Sources					
1500 Earnings on Investments	\$ 10,457	\$ 66,537	\$ 10,000	\$ 137,000	\$ 100,000
1970 Services Provided Other Funds	3,743,253	7,905,538	7,564,366	8,260,228	7,787,182
Subtotal	<u>3,753,710</u>	<u>7,972,075</u>	<u>7,574,366</u>	<u>8,397,228</u>	<u>7,887,182</u>
Total Revenues	<u>3,753,710</u>	<u>7,972,075</u>	<u>7,574,366</u>	<u>8,397,228</u>	<u>7,887,182</u>
Other Sources					
5400 Beginning Fund Balance	9,326	211,878	916,829	916,829	1,700,000
Total Other Sources	<u>9,326</u>	<u>211,878</u>	<u>916,829</u>	<u>916,829</u>	<u>1,700,000</u>
TOTAL RESOURCES	<u>\$ 3,763,036</u>	<u>\$ 8,183,953</u>	<u>\$ 8,491,195</u>	<u>\$ 9,314,057</u>	<u>\$ 9,587,182</u>

REQUIREMENTS

Expenditures

Other Uses					
5100 Debt Service	\$ 3,551,158	\$ 7,267,124	\$ 7,574,366	7,574,366	\$ 7,887,182
Subtotal	<u>3,551,158</u>	<u>7,267,124</u>	<u>7,574,366</u>	<u>7,574,366</u>	<u>7,887,182</u>
Total Expenditures	<u>3,551,158</u>	<u>7,267,124</u>	<u>7,574,366</u>	<u>7,574,366</u>	<u>7,887,182</u>
Total Appropriation	<u>3,551,158</u>	<u>7,267,124</u>	<u>7,574,366</u>	<u>7,574,366</u>	<u>7,887,182</u>
Ending Fund Balance	<u>211,878</u>	<u>916,829</u>	<u>916,829</u>	<u>1,739,691</u>	<u>1,700,000</u>
TOTAL REQUIREMENTS	<u>\$ 3,763,036</u>	<u>\$ 8,183,953</u>	<u>\$ 8,491,195</u>	<u>\$ 9,314,057</u>	<u>\$ 9,587,182</u>

EXPENDITURES BY OBJECT

Other Objects					
0610 Redemption of Principal	\$ 2,375,000	\$ 3,480,999	\$ 4,031,600	\$ 4,031,600	\$ 4,556,324
0621 Regular Interest	1,176,158	3,786,125	3,542,766	3,542,766	3,330,858
Subtotal	<u>3,551,158</u>	<u>7,267,124</u>	<u>7,574,366</u>	<u>7,574,366</u>	<u>7,887,182</u>
Total Expenditures	<u>\$ 3,551,158</u>	<u>\$ 7,267,124</u>	<u>\$ 7,574,366</u>	<u>\$ 7,574,366</u>	<u>\$ 7,887,182</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
4 Facilities & Equipment Reserve Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
RESOURCES					
Revenues					
Local Sources					
1920 Private Contribution/Donations	\$ 12,229	\$ -	\$ 46,665	\$ 46,665	\$ -
1990 Miscellaneous	9,027	-	25,000	25,000	25,000
Subtotal	21,256	-	71,665	71,665	25,000
Total Revenues	21,256	-	71,665	71,665	25,000
Other Sources					
5200 Interfund Transfers	420,850	427,600	559,702	559,702	630,500
5400 Beginning Fund Balance	2,022,410	1,971,159	1,309,977	1,309,977	1,194,600
Total Other Sources	2,443,260	2,398,759	1,869,679	1,869,679	1,825,100
TOTAL RESOURCES	\$ 2,464,516	\$ 2,398,759	\$ 1,941,344	\$ 1,941,344	\$ 1,850,100
REQUIREMENTS					
Expenditures					
Support Services					
2100 Support Services					
2150 Speech Pathology & Audiology	\$ -	\$ -	\$ -	-	\$ 10,000
2500 Business Services Support					
2540 Plant Operations & Maint.	340,767	548,850	435,667	435,672	289,800
2600 Central Support					
2660 Technology Services	152,590	122,898	306,072	306,072	387,500
Subtotal	493,357	671,748	741,739	741,744	687,300
Facilities Acquisition and Constr.					
4150 Building Acquisition Constr.	-	-	5,000	5,000	5,000
Subtotal	-	-	5,000	5,000	5,000
Total Expenditures	493,357	671,748	746,739	746,744	692,300
5200 Fund Transfer	-	417,034	-	-	-
6000 Contingencies	-	-	744,605	744,600	757,800
Total Appropriation	493,357	1,088,782	1,491,344	1,491,344	1,450,100
Ending Fund Balance	1,971,159	1,309,977	450,000	450,000	400,000
TOTAL REQUIREMENTS	\$ 2,464,516	\$ 2,398,759	\$ 1,941,344	\$ 1,941,344	\$ 1,850,100

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
4 Facilities & Equipment Reserve Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
EXPENDITURES BY OBJECT					
Purchased Services					
0320 Property Services	\$ 246,093	\$ 487,313	\$ 429,840	\$ 429,845	\$ 326,300
0340 Travel	112	-	-	-	-
0380 Non-Instructional Prof/Tech	60,641	2,034	10,000	10,000	10,000
0391 CTA Service Adjustments	-	91,463	178,572	178,572	206,000
Subtotal	<u>306,846</u>	<u>580,810</u>	<u>618,412</u>	<u>618,417</u>	<u>542,300</u>
Supplies and Materials					
0410 Supplies & Materials	1,102	1,845	-	-	-
0460 Non-Consumable	6,467	3,744	40,000	40,000	40,000
0470 Non-Capital Computer Software	9,805	10,234	-	-	-
0480 Non-Capital Comp Hardware	1,287	21,127	46,000	46,000	100,000
Subtotal	<u>18,661</u>	<u>36,950</u>	<u>86,000</u>	<u>86,000</u>	<u>140,000</u>
Capital Outlay					
0530 Improvements Not Buildings	9,416	-	-	-	-
0540 Equipment	24,253	53,488	42,327	42,327	10,000
0550 Technology	134,181	-	-	-	-
Subtotal	<u>167,850</u>	<u>53,488</u>	<u>42,327</u>	<u>42,327</u>	<u>10,000</u>
Other Objects					
0640 Dues & Fees	-	500	-	-	-
Subtotal	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 493,357</u>	<u>\$ 671,748</u>	<u>\$ 746,739</u>	<u>\$ 746,744</u>	<u>\$ 692,300</u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget
7 Risk Management and Reserve Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
RESOURCES					
Revenues					
Local Sources					
1970 Services Provided Other Funds	\$ 1,093,786	\$ 1,012,536	\$ 1,176,855	\$ 1,176,855	\$ 1,353,816
1990 Miscellaneous	172,526	47,807	10,000	10,000	10,000
Subtotal	<u>1,266,312</u>	<u>1,060,343</u>	<u>1,186,855</u>	<u>1,186,855</u>	<u>1,363,816</u>
Total Revenues	<u>1,266,312</u>	<u>1,060,343</u>	<u>1,186,855</u>	<u>1,186,855</u>	<u>1,363,816</u>
Other Sources					
5200 Interfund Transfers	90,000	57,778	90,000	90,000	90,000
5400 Beginning Fund Balance	1,263,675	1,777,720	1,841,170	1,841,170	1,800,000
Total Other Sources	<u>1,353,675</u>	<u>1,835,498</u>	<u>1,931,170</u>	<u>1,931,170</u>	<u>1,890,000</u>
TOTAL RESOURCES	<u>\$ 2,619,987</u>	<u>\$ 2,895,841</u>	<u>\$ 3,118,025</u>	<u>\$ 3,118,025</u>	<u>\$ 3,253,816</u>

REQUIREMENTS

Expenditures

Support Services					
2100 Support Services					
2110 Attendance Services	\$ -	\$ -	\$ 100,000	100,000	\$ 100,000
2300 General Administration					
2310 Board of Education	37,029	147,778	75,000	75,000	255,000
2500 Business Services Support					
2570 Internal Services	800,099	906,893	1,176,115	1,176,115	1,327,989
2600 Central Support					
2640 Staff Services	-	-	10,396	10,396	10,249
Subtotal	<u>837,128</u>	<u>1,054,671</u>	<u>1,361,511</u>	<u>1,361,511</u>	<u>1,693,238</u>
Total Expenditures	<u>837,128</u>	<u>1,054,671</u>	<u>1,361,511</u>	<u>1,361,511</u>	<u>1,693,238</u>
5200 Fund Transfer	5,139	-	-	-	-
6000 Contingencies	-	-	971,514	971,514	600,578
Total Appropriation	<u>842,267</u>	<u>1,054,671</u>	<u>2,333,025</u>	<u>2,333,025</u>	<u>2,293,816</u>
Ending Fund Balance	<u>1,777,720</u>	<u>1,841,170</u>	<u>785,000</u>	<u>785,000</u>	<u>960,000</u>
TOTAL REQUIREMENTS	<u>\$ 2,619,987</u>	<u>\$ 2,895,841</u>	<u>\$ 3,118,025</u>	<u>\$ 3,118,025</u>	<u>\$ 3,253,816</u>

EXPENDITURES BY OBJECT

Salaries					
0111 Licensed Salaries	\$ -	\$ -	\$ 45,688	\$ 45,688	\$ -
0112 Classified Salaries	-	19,578	19,145	19,145	29,620
0113 Administrators	24,422	-	-	-	-
0114 Managerial-Classified	111,884	115,475	117,584	117,584	94,566
0121 Licensed Substitutes	-	-	3,500	3,500	3,500
0122 Classified Substitutes	-	-	3,500	3,500	3,500
013* Additional Salary	-	-	3,408	3,408	2,027
Subtotal	<u>136,306</u>	<u>135,053</u>	<u>192,825</u>	<u>192,825</u>	<u>133,213</u>
Associated Payroll Costs					
0210 Public Employee Retire	41,126	37,352	56,081	56,081	35,502
0220 Social Security Administration	10,421	10,332	14,491	14,491	10,002
0230 Other Payroll Costs	4,293	3,070	5,872	5,872	4,560
0240 Contractual Employee Benefits	20,212	20,052	29,029	29,029	20,088
Subtotal	<u>76,052</u>	<u>70,806</u>	<u>105,473</u>	<u>105,473</u>	<u>70,152</u>
Purchased Services					
0310 Instruction- Professional/Tech	6,480	6,660	8,500	8,500	8,500
0340 Travel	75	1,047	900	900	900
0350 Communication	9,717	10,494	12,025	12,025	12,025
0380 Non-Instructional Prof/Tech	8,125	160,759	125,000	125,000	305,000
Subtotal	<u>24,397</u>	<u>178,960</u>	<u>146,425</u>	<u>146,425</u>	<u>326,425</u>

**Multnomah Education Service District
 2024 - 2025 Fiscal Year Annual Budget
 7 Risk Management and Reserve Fund**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
Supplies and Materials					
0410 Supplies & Materials	32	328	12,480	12,480	12,480
0470 Non-Capital Computer Software	-	199	-	-	20,000
0480 Non-Capital Comp Hardware	1,781	-	-	-	-
Subtotal	<u>1,813</u>	<u>527</u>	<u>12,480</u>	<u>12,480</u>	<u>32,480</u>
Other Objects					
0640 Dues & Fees	490	995	1,000	1,000	1,000
0650 Insurance & Judgements	598,070	668,330	903,308	903,308	1,129,968
Subtotal	<u>598,560</u>	<u>669,325</u>	<u>904,308</u>	<u>904,308</u>	<u>1,130,968</u>
Total Expenditures	<u>\$ 837,128</u>	<u>\$ 1,054,671</u>	<u>\$ 1,361,511</u>	<u>\$ 1,361,511</u>	<u>\$ 1,693,238</u>

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 strategic communications, branding, graphic design, public involvement, 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:

ESSER funding for the department as well as a regional Board equity grant is expected to be complete as of 2023-24. An ESSER III grant for Tribal Social and Emotional Learning is shown under the Instruction Department and will continue through September 2024. The 2024-2025 budget reflects the projected biannual Board election fee expenditure.

Brief Description of FTE changes:

There is a partial FTE shift from Strategic Engagement to Outdoor School.

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
100 Administration**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
EXPENDITURE PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
2000 Support Services	\$ 135,989	\$ 147,839	\$ 154,919	\$ 154,919	\$ 168,279
Contracted Services Fund					
2000 Support Services	1,098,656	129,173	340,230	387,776	12,500
3000 Enterprise & Community Svcs.	1,866	5,000	-	-	-
Subtotal	<u>1,100,522</u>	<u>134,173</u>	<u>340,230</u>	<u>387,776</u>	<u>12,500</u>
Operating Fund					
2000 Support Services	1,723,656	1,524,289	2,086,787	2,086,787	2,211,698
Risk Management Reserve					
2000 Support Services	37,029	147,778	75,000	75,000	255,000
Total Expenditures	<u><u>2,997,196</u></u>	<u><u>1,954,079</u></u>	<u><u>2,656,936</u></u>	<u><u>2,704,482</u></u>	<u><u>2,647,477</u></u>

By Division					
100 Board of Directors	266,892	328,123	310,600	310,600	490,600
110 Administration	971,004	1,038,016	1,036,301	1,036,301	1,099,622
111 Equity & Partnerships	255,952	234,529	419,650	467,196	436,517
500 Strategic Engagement	453,393	346,554	559,691	559,691	617,685
520 School Closure	2,480	2,804	2,964	2,964	3,053
903 ESSER Funding	1,047,475	4,053	327,730	327,730	-
Total Expenditures	<u><u>2,997,196</u></u>	<u><u>1,954,079</u></u>	<u><u>2,656,936</u></u>	<u><u>2,704,482</u></u>	<u><u>2,647,477</u></u>

By Category					
0100 Salaries	1,761,436	903,862	1,175,615	1,207,253	1,254,532
0200 Associated Payroll Costs	800,151	434,706	592,627	605,535	618,635
0300 Purchased Services	223,317	440,801	584,376	587,376	548,993
0400 Supplies and Materials	37,625	78,591	122,316	122,316	70,375
0500 Capital Outlay	-	5,134	-	-	-
0600 Other Objects	174,667	90,985	182,002	182,002	154,942
Total Expenditures	<u><u>\$ 2,997,196</u></u>	<u><u>\$ 1,954,079</u></u>	<u><u>\$ 2,656,936</u></u>	<u><u>\$ 2,704,482</u></u>	<u><u>\$ 2,647,477</u></u>

FULL-TIME EQUIVALENT (FTE) PERSPECTIVES

By Fund and Activity					
Resolution Services Fund					
2000 Support Services	1.00	1.00	1.00	1.00	1.00
Contracted Services Fund					
2000 Support Services	-	1.00	-	-	-
Operating Fund					
2000 Support Services	6.97	7.79	8.25	7.95	7.95
Total Full-Time Equivalent	<u><u>7.97</u></u>	<u><u>9.79</u></u>	<u><u>9.25</u></u>	<u><u>8.95</u></u>	<u><u>8.95</u></u>

By Division					
110 Administration	4.00	4.00	3.96	3.95	3.95
111 Equity & Partnerships	1.00	2.00	2.00	2.00	2.00
500 Strategic Engagement	2.97	2.79	3.29	3.00	3.00
903 ESSER Funding	-	1.00	-	-	-
Total Full-Time Equivalent	<u><u>7.97</u></u>	<u><u>9.79</u></u>	<u><u>9.25</u></u>	<u><u>8.95</u></u>	<u><u>8.95</u></u>

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 seven locations operated by MESD. They ensure that all the buildings are cleaned nightly during the school year and also perform minor repairs, and moving materials.

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:

ESSER funding for the department is expected to be complete as of 2023-24.

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 for Rivercrest Academy. This is in accordance with GASB 87 requirements.

Brief Description of FTE changes:

FTE increases for custodial and maintenance staff reflect the addition of a seventh MESD-operated location during 2023-24.

Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
150 Facilities Services

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
EXPENDITURE PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
2000 Support Services	\$ 43,682	\$ 27,244	\$ 36,057	\$ 36,057	\$ 23,733
Contracted Services Fund					
2000 Support Services	70,064	278,854	442,187	442,187	-
Operating Fund					
2000 Support Services	30,948	41,483	(608,933)	(302,100)	(481,503)
4000 Facilities Acquisition & Constr.	3,761,195	-	4,900,000	1,000,000	-
Subtotal	<u>3,792,143</u>	<u>41,483</u>	<u>4,291,067</u>	<u>697,900</u>	<u>(481,503)</u>
Facilities & Equipment Reserve					
2000 Support Services	340,767	548,850	435,667	435,672	289,800
4000 Facilities Acquisition & Constr.	-	-	5,000	5,000	5,000
Subtotal	<u>340,767</u>	<u>548,850</u>	<u>440,667</u>	<u>440,672</u>	<u>294,800</u>
Debt Service Fund					
5100 Debt Service	714,986	822,080	1,053,297	799,312	853,478
Subtotal	<u>714,986</u>	<u>822,080</u>	<u>1,053,297</u>	<u>799,312</u>	<u>853,478</u>
Total Expenditures	<u><u>4,961,642</u></u>	<u><u>1,718,511</u></u>	<u><u>6,263,275</u></u>	<u><u>2,416,128</u></u>	<u><u>690,508</u></u>
By Division					
150 Facility Services	4,722,296	1,283,888	5,719,891	1,872,744	593,737
155 Transportation Services	111,578	122,002	64,397	64,397	52,371
510 Printing & Graphics	59,957	44,152	36,800	36,800	44,400
903 ESSER Funding	67,811	268,469	442,187	442,187	-
Total Expenditures	<u><u>4,961,642</u></u>	<u><u>1,718,511</u></u>	<u><u>6,263,275</u></u>	<u><u>2,416,128</u></u>	<u><u>690,508</u></u>
By Category					
0100 Salaries	455,546	522,400	261,421	261,421	240,080
0200 Associated Payroll Costs	277,018	296,215	158,085	158,085	142,381
0300 Purchased Services	(421,114)	(332,729)	(668,398)	(361,560)	(637,931)
0400 Supplies and Materials	82,938	78,259	85,091	85,091	82,100
0500 Capital Outlay	3,842,664	321,957	5,361,804	1,461,804	-
0600 Other Objects	724,590	832,409	1,065,272	811,287	863,878
Total Expenditures	<u><u>\$ 4,961,642</u></u>	<u><u>\$ 1,718,511</u></u>	<u><u>\$ 6,263,275</u></u>	<u><u>\$ 2,416,128</u></u>	<u><u>\$ 690,508</u></u>

FULL-TIME EQUIVALENT (FTE) PERSPECTIVES

By Fund and Activity					
Resolution Services Fund					
2000 Support Services	0.47	0.50	0.50	0.50	0.47
Operating Fund					
2000 Support Services	14.00	13.50	13.19	13.86	14.36
Total Full-Time Equivalent	<u><u>14.47</u></u>	<u><u>14.00</u></u>	<u><u>13.69</u></u>	<u><u>14.36</u></u>	<u><u>14.83</u></u>
By Division					
150 Facility Services	13.50	13.00	13.19	13.86	14.36
155 Transportation Services	0.97	1.00	0.50	0.50	0.47
Total Full-Time Equivalent	<u><u>14.47</u></u>	<u><u>14.00</u></u>	<u><u>13.69</u></u>	<u><u>14.36</u></u>	<u><u>14.83</u></u>

Business Services

Department Description:

The Business Services area provides financial, procurement, and risk management services to the MESD. Overall, business services play a crucial role in enabling the MESD to operate efficiently, effectively, and in accordance with its mission of Educating, Engaging, Inspiring and Empowering through systems of support.

Financial management involves managing budgets, accounting, financial reporting, and overseeing financial transactions. Business services staff ensure that funds are allocated appropriately, expenditures are in line with budgetary constraints, and financial records are accurately maintained. They are responsible for developing and maintaining the district service plan

Business Services assists MESD areas to manage the procurement and contracting process for goods and services needed by the agency, including soliciting bids, negotiating contracts, and ensuring compliance with procurement policies and procedures.

Contract and Risk Management assists MESD areas to support student and staff safety, the security of district assets, regulatory compliance, and to minimize potential risks. This may involve contract review, risk management, legal counsel coordination, and adherence to data privacy and confidentiality requirements.

Primary Funding Sources:

Operating Fund.

Brief Description of significant department / service changes:

Business manager services for component districts through resolution funding will end as of 2023-24.

Brief Description of significant funding changes:

FY 2022-23 and 2023-24 expenditures reflect write-offs for outstanding payroll liabilities.

Brief Description of FTE changes:

FTE changes primarily reflect the discontinuation of the 1.0 resolution-funded Business Manager position as well as a partial shift of FTE for the Ainsworth front desk position.

As of FY 2023-204, the Student Services business partners are funded through their respective programs.

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
200 Business Services**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
EXPENDITURE PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
2000 Support Services	\$ 192,559	\$ 193,302	\$ 198,705	\$ 198,705	\$ 1,420
5000 Other Uses - Transits	11,529,200	7,787,716	11,677,948	11,677,948	8,500,000
Subtotal	<u>11,721,759</u>	<u>7,981,018</u>	<u>11,876,653</u>	<u>11,876,653</u>	<u>8,501,420</u>
Contracted Services Fund					
2000 Support Services	-	229,896	-	-	-
Operating Fund					
2000 Support Services	1,039,248	1,304,040	1,783,754	1,783,754	1,420,906
Risk Management Reserve					
2000 Support Services	800,099	906,893	1,176,115	1,176,115	1,327,989
Total Expenditures	<u><u>13,561,106</u></u>	<u><u>10,421,847</u></u>	<u><u>14,836,522</u></u>	<u><u>14,836,522</u></u>	<u><u>11,250,315</u></u>

By Division					
210 Business Services Admin	231,140	252,456	375,144	375,144	358,664
220 Fiscal Services	1,807,270	1,961,986	2,333,430	2,333,430	2,391,651
221 Fiscal Services-Transits	11,529,200	7,787,716	11,677,948	11,677,948	8,500,000
Total Expenditures	<u><u>13,567,610</u></u>	<u><u>10,002,158</u></u>	<u><u>14,386,522</u></u>	<u><u>14,386,522</u></u>	<u><u>11,250,315</u></u>

By Category					
0100 Salaries	863,837	939,365	1,113,388	1,113,388	994,107
0200 Associated Payroll Costs	477,745	939,408	1,087,098	1,087,098	551,460
0300 Purchased Services	46,724	52,889	72,585	72,585	72,585
0400 Supplies and Materials	20,986	9,781	30,075	30,075	50,075
0600 Other Objects	622,614	692,688	855,428	855,428	1,082,088
0721 Transits to Districts	11,529,200	7,787,716	11,677,948	11,677,948	8,500,000
Total Expenditures	<u><u>\$ 13,561,106</u></u>	<u><u>\$ 10,421,847</u></u>	<u><u>\$ 14,836,522</u></u>	<u><u>\$ 14,836,522</u></u>	<u><u>\$ 11,250,315</u></u>

FULL-TIME EQUIVALENT (FTE) PERSPECTIVES

By Fund and Activity					
Resolution Services Fund					
2000 Support Services	1.00	1.00	1.00	1.00	-
Contracted Services Fund					
2000 Support Services	-	2.00	-	-	-
Operating Fund					
2000 Support Services	9.00	6.45	9.15	9.15	9.20
Risk Management and Reserve					
2000 Support Services	1.00	1.00	1.75	1.00	1.40
Total Full-Time Equivalent	<u><u>11.00</u></u>	<u><u>10.45</u></u>	<u><u>11.90</u></u>	<u><u>11.15</u></u>	<u><u>10.60</u></u>

By Division					
210 Business Services Admin	2.00	1.00	2.00	2.00	1.60
220 Fiscal Services	9.00	9.45	9.90	9.15	9.00
Total Full-Time Equivalent	<u><u>11.00</u></u>	<u><u>10.45</u></u>	<u><u>11.90</u></u>	<u><u>11.15</u></u>	<u><u>10.60</u></u>

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:

Some grant funding sources under the Pathways Programs division are not currently expected to renew in 2024-25. We continually seek additional grant opportunities for the program.

Brief Description of FTE changes:

No significant changes.

Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
400 Human Resources

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
EXPENDITURE PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
2000 Support Services	\$ 2,600	\$ 20,800	\$ 28,221	\$ 28,221	\$ 5,300
Contracted Services Fund					
2000 Support Services	363,263	1,286,545	585,500	638,286	308,000
Operating Fund					
2000 Support Services	1,236,122	1,337,592	1,714,038	1,714,038	1,729,520
Risk Management Reserve					
2000 Support Services	-	-	10,396	10,396	10,249
Total Expenditures	<u>1,601,985</u>	<u>2,644,937</u>	<u>2,338,155</u>	<u>2,390,941</u>	<u>2,053,069</u>
By Division					
112 Pathways Programs	362,919	649,220	585,500	638,286	308,000
400 Human Resources	1,239,066	1,995,717	1,752,655	1,752,655	1,745,069
Total Expenditures	<u>1,601,985</u>	<u>2,644,937</u>	<u>2,338,155</u>	<u>2,390,941</u>	<u>2,053,069</u>
By Category					
0100 Salaries	721,271	1,037,931	874,634	874,634	921,183
0200 Associated Payroll Costs	519,379	671,094	651,158	651,158	683,508
0300 Purchased Services	299,988	810,970	674,631	718,178	365,133
0400 Supplies and Materials	43,142	72,867	100,889	105,329	66,368
0600 Other Objects	18,205	52,075	36,843	41,642	16,877
Total Expenditures	<u>\$ 1,601,985</u>	<u>\$ 2,644,937</u>	<u>\$ 2,338,155</u>	<u>\$ 2,390,941</u>	<u>\$ 2,053,069</u>

FULL-TIME EQUIVALENT (FTE) PERSPECTIVES

By Fund and Activity					
Resolution Services Fund					
2000 Support Services	-	-	0.25	-	-
Contracted Services Fund					
2000 Support Services	1.00	1.00	-	-	-
Operating Fund					
2000 Support Services	8.50	9.50	10.25	10.70	10.70
Total Full-Time Equivalent	<u>9.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.70</u>	<u>10.70</u>
By Division					
112 Pathways Programs	1.00	1.00	-	-	-
400 Human Resources	8.50	9.50	10.50	10.70	10.70
Total Full-Time Equivalent	<u>9.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.70</u>	<u>10.70</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 extensive support 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. Management of the Wide Area Network responsibilities includes deployment of updated routers, router maintenance, network management and connection to the Internet, and other emerging networks.

Internal Agency Support provides Local Area Network 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:

ESSER funding for the department is expected to be complete as of 2023-24.

Brief Description of FTE changes:

An additional Customer Support Analyst is proposed for Student Applications reflecting growth in the number districts served by MESD.

Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
600 Technology Services

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
EXPENDITURE PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
2000 Support Services	\$ 4,426,818	\$ 5,289,249	\$ 4,640,647	\$ 4,742,907	\$ 4,922,792
Contracted Services Fund					
2000 Support Services	845,014	1,063,442	805,845	805,845	754,513
Operating Fund					
2000 Support Services	1,008,130	1,193,350	1,294,011	1,294,011	1,375,188
Facilities & Equipment Reserve					
2000 Support Services	152,590	122,898	306,072	306,072	387,500
Total Expenditures	6,432,552	7,668,939	7,046,575	7,148,835	7,439,993

By Division					
610 Student Applications	1,387,154	1,351,885	1,480,352	1,480,352	1,608,288
620 Business Applications	361,676	477,373	506,025	506,025	529,070
630 Infrastructure Services	3,101,840	3,881,027	3,289,610	3,391,870	3,519,698
640 Internal Agency Support	751,978	852,344	892,743	892,743	956,424
650 Application Development	243,418	304,692	406,161	406,161	426,357
660 Substitute Registration	107,846	41,194	25,500	25,500	25,500
670 Meeting Room Technology	1,287	21,304	46,500	46,500	46,500
695 Support Services	167,716	114,290	311,846	311,846	328,156
903 ESSER Funding	309,637	624,830	87,838	87,838	-
Total Expenditures	6,432,552	7,668,939	7,046,575	7,148,835	7,439,993

By Category					
0100 Salaries	2,489,255	2,588,116	2,839,397	2,839,397	3,102,537
0200 Associated Payroll Costs	1,409,075	1,399,789	1,588,189	1,588,189	1,706,422
0300 Purchased Services	1,737,055	2,405,337	2,173,060	2,258,520	2,165,805
0400 Supplies and Materials	407,398	867,906	335,905	352,705	412,703
0500 Capital Outlay	347,165	355,231	68,169	68,169	13,402
0600 Other Objects	42,604	52,560	41,855	41,855	39,124
Total Expenditures	\$ 6,432,552	\$ 7,668,939	\$ 7,046,575	\$ 7,148,835	\$ 7,439,993

FULL-TIME EQUIVALENT (FTE) PERSPECTIVES

By Fund and Activity					
Resolution Services Fund					
2000 Support Services	17.33	17.33	18.20	18.20	19.20
Contracted Services Fund					
2000 Support Services	4.58	4.53	4.43	4.43	4.43
Operating Fund					
2000 Support Services	7.04	7.84	7.62	6.62	7.62
Total Full-Time Equivalent	28.95	29.70	30.25	29.25	31.25

By Division					
610 Student Applications	13.00	12.00	12.45	12.45	13.45
620 Business Applications	1.38	2.33	2.00	2.00	2.00
630 Infrastructure Services	4.33	5.33	5.75	5.75	5.75
640 Internal Agency Support	5.66	5.51	5.62	4.62	5.62
650 Application Development	2.25	2.20	2.20	2.20	2.20
695 Support Services	2.33	2.33	2.23	2.23	2.23
Total Full-Time Equivalent	28.95	29.70	30.25	29.25	31.25

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, behavior support facilitators, 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.

Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
700 Special Education Services

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
EXPENDITURE PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
1000 Instruction	\$ 6,612,085	\$ 8,117,282	\$ 8,178,314	\$ 8,179,148	\$ 9,093,948
2000 Support Services	4,625,916	5,584,521	7,773,004	7,776,357	8,700,887
3000 Enterprise & Community Svcs.	78,939	-	150,734	150,734	146,370
Subtotal	<u>11,316,940</u>	<u>13,701,803</u>	<u>16,102,052</u>	<u>16,106,239</u>	<u>17,941,205</u>
Contracted Services Fund					
1000 Instruction	6,711,609	5,442,750	5,391,483	5,372,902	6,139,788
2000 Support Services	3,867,464	2,849,485	2,828,605	2,828,478	3,208,135
3000 Enterprise & Community Svcs.	95,906	166,494	51,013	51,013	62,730
Subtotal	<u>10,674,979</u>	<u>8,458,729</u>	<u>8,271,101</u>	<u>8,252,393</u>	<u>9,410,653</u>
Operating Fund					
2000 Support Services	233,154	249,512	25,429	25,429	16,000
Total Expenditures	<u><u>22,225,073</u></u>	<u><u>22,410,044</u></u>	<u><u>24,398,582</u></u>	<u><u>24,384,061</u></u>	<u><u>27,367,858</u></u>
By Division					
710 EL/ECSE	25,033	-	-	-	-
750 Functional Living Skills	8,836,268	9,033,022	10,574,430	10,556,204	12,158,634
755 Helensview SPED	872,882	1,015,673	1,353,054	1,356,759	1,568,457
780 Related Services	3,458,671	3,069,514	3,854,528	3,854,528	4,275,091
810 Health Services	-	-	14,800	14,800	300
903 ESSER Funding	102,635	345,534	9,910	9,910	-
960 The Creeks	8,929,584	8,946,301	8,591,860	8,591,860	9,365,376
Total Expenditures	<u><u>22,225,073</u></u>	<u><u>22,410,044</u></u>	<u><u>24,398,582</u></u>	<u><u>24,384,061</u></u>	<u><u>27,367,858</u></u>
By Category					
0100 Salaries	11,822,514	12,150,154	12,975,126	12,963,817	15,360,948
0200 Associated Payroll Costs	7,401,830	6,997,858	7,557,047	7,552,695	9,756,600
0300 Purchased Services	2,451,393	2,707,363	3,271,089	3,271,129	1,617,812
0400 Supplies and Materials	502,602	484,959	544,098	545,198	615,367
0600 Other Objects	46,734	69,710	51,222	51,222	17,131
Total Expenditures	<u><u>\$ 22,225,073</u></u>	<u><u>\$ 22,410,044</u></u>	<u><u>\$ 24,398,582</u></u>	<u><u>\$ 24,384,061</u></u>	<u><u>\$ 27,367,858</u></u>

FULL-TIME EQUIVALENT (FTE) PERSPECTIVES

By Fund and Activity					
Resolution Services Fund					
1000 Instruction	113.30	113.27	113.95	118.45	110.99
2000 Support Services	34.38	33.22	48.05	47.32	56.36
Subtotal	<u>147.68</u>	<u>146.49</u>	<u>162.00</u>	<u>165.77</u>	<u>167.35</u>
Contracted Services Fund					
1000 Instruction	104.26	114.53	89.73	77.65	74.97
2000 Support Services	28.65	27.81	23.51	19.42	19.44
Subtotal	<u>132.91</u>	<u>142.34</u>	<u>113.24</u>	<u>97.07</u>	<u>94.41</u>
Operating Fund					
2000 Support Services	1.00	1.00	-	-	-
Total Full-Time Equivalent	<u><u>281.59</u></u>	<u><u>289.83</u></u>	<u><u>275.24</u></u>	<u><u>262.84</u></u>	<u><u>261.76</u></u>

**Multnomah Education Service District
 2024 - 2025 Fiscal Year Annual Budget by Department
 700 Special Education Services**

		Actual	Actual	Revised	Projected	Proposed
		2021-22	2022-23	Budget	Actual	Budget
				2023-24	2023-24	2024-25
By Division						
750	Functional Living Skills	118.18	105.41	116.08	129.98	118.69
755	Helensview SPED	10.16	11.46	12.71	11.77	12.46
780	Related Services	18.87	45.55	42.62	30.04	51.03
903	ESSER Funding	-	4.00	-	-	-
960	The Creeks	134.38	123.41	103.83	91.05	79.58
Total Full-Time Equivalent		281.59	289.83	275.24	262.84	261.76

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.

Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
800 School Health Services

	<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>
EXPENDITURE PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
2000 Support Services	\$ 10,610,889	\$ 11,047,343	\$ 13,000,334	\$ 12,773,519	\$ 13,386,802
Contracted Services Fund					
2000 Support Services	4,844,870	5,724,306	6,314,093	6,360,588	7,056,697
Operating Fund					
2000 Support Services	(815)	(1,125)	-	-	-
Facilities & Equipment Reserve					
2000 Support Services	-	-	-	-	10,000
Total Expenditures	<u>15,454,944</u>	<u>16,770,524</u>	<u>19,314,427</u>	<u>19,134,107</u>	<u>20,453,499</u>
By Division					
810 Health Services	15,454,116	16,770,524	19,314,427	19,134,107	20,453,499
903 ESSER Funding	828	-	-	-	-
Total Expenditures	<u>15,454,944</u>	<u>16,770,524</u>	<u>19,314,427</u>	<u>19,134,107</u>	<u>20,453,499</u>
By Category					
0100 Salaries	8,924,648	9,772,700	11,889,629	11,903,318	12,300,456
0200 Associated Payroll Costs	5,357,359	5,754,349	6,630,309	6,392,672	7,531,461
0300 Purchased Services	946,906	1,016,630	510,932	553,825	328,669
0400 Supplies and Materials	215,641	218,390	282,557	283,292	281,913
0500 Capital Outlay	8,858	7,095	-	-	10,000
0600 Other Objects	1,532	1,360	1,000	1,000	1,000
Total Expenditures	<u>\$ 15,454,944</u>	<u>\$ 16,770,524</u>	<u>\$ 19,314,427</u>	<u>\$ 19,134,107</u>	<u>\$ 20,453,499</u>

FULL-TIME EQUIVALENT (FTE) PERSPECTIVES

By Fund and Activity					
Resolution Services Fund					
2000 Support Services	114.69	112.77	112.26	116.75	114.44
Contracted Services Fund					
2000 Support Services	33.98	46.15	44.55	51.56	50.89
Operating Fund					
2000 Support Services	15.63	15.82	18.11	17.96	18.16
Total Full-Time Equivalent	<u>164.30</u>	<u>174.74</u>	<u>174.92</u>	<u>186.27</u>	<u>183.49</u>
By Division					
810 Health Services	162.30	174.74	174.92	186.27	183.49
903 ESSER Funding	2.00	-	-	-	-
Total Full-Time Equivalent	<u>164.30</u>	<u>174.74</u>	<u>174.92</u>	<u>186.27</u>	<u>183.49</u>

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 alternative school programs, 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:

Most ESSER funding for the department is expected to be complete as of 2023-24. 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.

Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
900 Instructional Services

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
EXPENDITURE PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
1000 Instruction	\$ 2,234,589	\$ 2,115,279	\$ 3,028,175	\$ 3,022,256	\$ 3,167,141
2000 Support Services	2,652,900	1,765,724	2,565,249	2,568,138	2,980,408
3000 Enterprise & Community Svcs.	226,109	17,404	10,400	400	-
Subtotal	<u>5,113,598</u>	<u>3,898,407</u>	<u>5,603,824</u>	<u>5,590,794</u>	<u>6,147,549</u>
Contracted Services Fund					
1000 Instruction	7,717,808	10,875,288	13,545,787	13,562,985	12,705,108
2000 Support Services	6,078,242	11,471,201	14,199,722	14,770,077	11,695,428
3000 Enterprise & Community Svcs.	252,656	1,113,610	1,517,138	1,477,138	1,521,663
Subtotal	<u>14,048,706</u>	<u>23,460,099</u>	<u>29,262,647</u>	<u>29,810,200</u>	<u>25,922,199</u>
Operating Fund					
2000 Support Services	171,493	170,166	121,039	121,039	110,414
Risk Management Reserve					
2000 Support Services	-	-	100,000	100,000	100,000
Total Expenditures	<u><u>19,333,797</u></u>	<u><u>27,528,672</u></u>	<u><u>35,087,510</u></u>	<u><u>35,622,033</u></u>	<u><u>32,280,162</u></u>
By Division					
111 Equity & Partnerships	-	-	281,250	281,250	93,750
900 Instructional Services	147,125	713,591	402,465	404,765	508,845
901 Student Success Act	2,083,999	4,360,706	3,827,323	3,849,002	4,095,807
902 CTE & STEAM	494,695	1,292,622	1,238,186	1,238,186	1,660,677
903 ESSER Funding	86,527	699,554	2,441,409	2,997,409	191,955
910 Curriculum & Instruction	1,362,521	723,395	1,798,338	1,798,338	1,087,690
920 Outdoor School	4,046,583	6,020,925	7,153,311	7,154,879	7,703,689
940 LTCT and Hospital	3,231,629	3,393,009	4,071,504	4,074,636	4,397,426
950 Helensview	2,681,210	3,421,109	4,027,993	3,982,182	3,699,446
970 Youth Correction Education	4,108,147	5,653,613	6,409,004	6,404,678	6,392,099
980 Alternative Pathways	322,298	451,134	747,776	747,776	576,413
990 Migrant Education	769,063	786,065	1,665,829	1,665,829	942,365
Total Expenditures	<u><u>19,333,797</u></u>	<u><u>27,515,723</u></u>	<u><u>34,064,388</u></u>	<u><u>34,598,930</u></u>	<u><u>31,350,162</u></u>
By Category					
0100 Salaries	9,082,200	12,307,979	13,980,405	13,995,329	15,011,762
0200 Associated Payroll Costs	4,958,528	6,242,030	7,386,759	7,407,111	8,594,951
0300 Purchased Services	2,970,389	5,021,783	8,117,688	8,653,821	5,077,625
0400 Supplies and Materials	1,348,120	2,527,758	3,822,026	3,731,352	2,308,575
0500 Capital Outlay	138,622	262,516	189,294	189,294	-
0600 Other Objects	835,938	1,166,606	1,591,338	1,645,126	1,287,249
Total Expenditures	<u><u>\$ 19,333,797</u></u>	<u><u>\$ 27,528,672</u></u>	<u><u>\$ 35,087,510</u></u>	<u><u>\$ 35,622,033</u></u>	<u><u>\$ 32,280,162</u></u>

**Multnomah Education Service District
2024 - 2025 Fiscal Year Annual Budget by Department
900 Instructional Services**

	Actual 2021-22	Actual 2022-23	Revised Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
FULL-TIME EQUIVALENT (FTE) PERSPECTIVES					
By Fund and Activity					
Resolution Services Fund					
1000 Instruction	16.02	20.91	26.71	26.42	27.10
2000 Support Services	18.50	10.28	14.84	14.47	15.47
Subtotal	<u>34.52</u>	<u>31.19</u>	<u>41.55</u>	<u>40.89</u>	<u>42.57</u>
Contracted Services Fund					
1000 Instruction	51.79	54.58	83.27	82.79	86.87
2000 Support Services	35.78	49.36	58.39	62.58	61.68
Subtotal	<u>87.57</u>	<u>103.94</u>	<u>141.66</u>	<u>145.37</u>	<u>148.55</u>
Operating Fund					
2000 Support Services	1.15	1.67	0.80	0.70	0.70
Total Full-Time Equivalent	<u><u>123.24</u></u>	<u><u>136.80</u></u>	<u><u>184.01</u></u>	<u><u>186.96</u></u>	<u><u>191.82</u></u>
By Division					
111 Equity & Partnerships	-	-	-	1.00	0.50
900 Instructional Services	1.20	1.17	2.67	2.17	3.29
901 Student Success Act	7.45	14.85	18.99	18.74	19.90
902 CTE & STEAM	2.00	2.00	2.02	1.50	1.50
903 ESSER Funding	-	0.99	0.96	3.80	0.50
910 Curriculum & Instruction	4.57	5.05	5.63	6.13	6.13
920 Outdoor School	13.39	13.46	37.23	37.47	38.49
940 LTCT and Hospital	28.80	25.16	29.61	31.18	32.68
945 Rivercrest Academy	-	1.22	7.51	6.25	6.05
950 Helensview	23.11	26.18	27.55	27.37	27.12
970 Youth Correction Education	33.24	37.02	41.19	39.46	43.77
980 Alternative Pathways	2.50	2.50	4.00	4.10	4.10
990 Migrant Education	6.98	7.20	6.65	7.79	7.79
Total Full-Time Equivalent	<u><u>123.24</u></u>	<u><u>136.80</u></u>	<u><u>184.01</u></u>	<u><u>186.96</u></u>	<u><u>191.82</u></u>

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	-

Facilities and Equipment Reserve Plan

Summary of Significant Changes from 2023-24

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:

2023-24 work included HVAC, fire panel, and security system repairs. The estimated budget includes a placeholder for additional unanticipated projects at all sites through the remainder of the fiscal year.

The current plan is to stage the Ainsworth roof replacement over two fiscal years: 2025-26 and 2026-27.

Arata Creek and Burlingame Creek Buildings:

2023-24 work at Arata Creek included HVAC repairs, painting, generator repairs, and non-routine landscape maintenance. Our current estimate for roof replacement is 2024-25.

2023-24 work at Burlingame Creek included HVAC repairs, lighting repairs, and kitchen equipment replacement. No significant work is currently planned for 2024-25.

Helensview Building:

2023-24 work included plumbing repairs, fencing repairs, security system repairs and storm damage repairs. No significant work is currently planned for 2024-25.

Knott Creek Building:

2023-24 expenditures included HVAC repairs, security repairs, and student safety modifications. No significant work is currently planned for 2024-25.

Rivercrest Building:

2023-24 is the first year of operation for this program. No significant work is currently planned for 2024-25.

Wheatley Building:

2023-24 work included equipment replacement for storm damage, student safety modifications, and security repairs. No significant work is currently planned for 2024-25.

Facilities and Equipment Reserve Plan

Summary of Significant Changes from 2023-24

Technology Services

Student Information Services:

CTA hardware purchases, such as server replacements, are expected in 2023-24 and/or 2024-25. These costs are shared amongst Technology Services programs.

Business Systems Support:

CTA hardware purchases, such as server replacements, are expected in 2023-24 and/or 2024-25. These costs are shared amongst Technology Services programs.

Network Services:

The large fiber project implementation was completed in 2022-2023. No significant additional changes are planned for 2024-25.

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 2024-25.

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. Expenditures are expected to begin in 2024-25.

Multnomah Education Service District
FY2025 Facilities & Equipment Reserve Plan
Fund 4
Facilities Services Plan

	Estimated FY2024	Proposed FY2025	Projected		
			FY2026	FY2027	FY2028
Ainsworth (1989)					
Repairs & Maintenance (non-routine)	91,505	50,000	51,500	53,000	54,600
Fire System Repairs and Upgrades	8,000				
HVAC Repairs/Generator Repair	45,000				
Roof Repair/Replacement (25yr)	5,000	=>	257,000	265,000	
Security Repairs	5,000				
Contingency		149,995			
Subtotal	154,505	199,995	308,500	318,000	54,600
Arata Creek (1999)					
Repairs & Maintenance (non-routine)	40,549	35,000	36,100	37,200	38,300
Fire System Repairs and Upgrades	5,500				
Generator Repairs	4,500				
HVAC Repairs/Replacements	20,500				
Roof Repair/Replacement (20yr)	1,500	58,300	-		
Subtotal	72,549	93,300	36,100	37,200	38,300
Burlingame Creek "Alpha" (1998)					
Repairs & Maintenance (non-routine)	24,816	37,000	38,100	39,200	40,400
HVAC Repairs/Replacements	35,500				
Lighting Repairs	5,000				
Subtotal	65,316	37,000	38,100	39,200	40,400
Helensview					
Repairs & Maintenance (non-routine)	40,000	44,000	45,300	46,700	48,100
Plumbing repairs	10,700				
Subtotal	50,700	44,000	45,300	46,700	48,100
Knott					
Repairs & Maintenance (non-routine)	26,800	28,000	28,800	29,700	30,600
HVAC Repairs	5,500				
Subtotal	32,300	28,000	28,800	29,700	30,600
Rivercrest					
Repairs & Maintenance (non-routine)	10,702	7,500	7,700	7,900	8,100
	10,702	7,500	7,700	7,900	8,100
Wheatley					
Repairs & Maintenance (non-routine)	29,600	35,000	36,100	37,200	38,300
Equipment Replacement	12,000				
Non-routine Landscaping	7,000				
Student Safety Upgrades	6,000				
Subtotal	54,600	35,000	36,100	37,200	38,300
Total Expenditures	440,672	294,800	500,600	515,900	258,400
Funding Sources					
Beginning Fund Balance	385,478	291,173	366,873	247,888	125,051
ETO Incentives	46,665				
Transfer from Operating Fund	299,702	370,500	381,615	393,063	404,855
Total Funding Sources	731,845	661,673	748,488	640,951	529,906
150-FACILITIES BALANCE	291,173	216,878	247,888	125,051	271,506

Multnomah Education Service District
FY2025 Facilities & Equipment Reserve Plan
Fund 4
Technology Equipment Reserve Plan

	Estimated FY2024	Proposed FY2025	Projected		
			FY2026	FY2027	FY2028
Student Information Systems					
Computer Hardware: Servers & Routers			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	172,572	200,000			
Contingency		350,000			
Funding Sources					
Beginning Fund Balance	714,154	616,582	491,582	466,582	441,582
Transfer from Resolution Fund	100,000	100,000	100,000	100,000	100,000
Total Funding Sources	<u>814,154</u>	<u>716,582</u>	<u>591,582</u>	<u>566,582</u>	<u>541,582</u>
Ending Fund Balance	<u>616,582</u>	<u>141,582</u>	<u>466,582</u>	<u>441,582</u>	<u>416,582</u>
Business Systems Support					
Software: Application Updates & Pilots	10,000	10,000			25,000
NWRES D: SAN, CESD Servers	6,000	6,000			
Contingency		16,000			
Funding Sources					
Beginning Fund Balance	28,270	22,270	16,270	26,270	36,270
Transfer from Operating Fund	10,000	10,000	10,000	10,000	10,000
Total Funding Sources	<u>38,270</u>	<u>32,270</u>	<u>26,270</u>	<u>36,270</u>	<u>46,270</u>
Ending Fund Balance	<u>22,270</u>	<u>270</u>	<u>26,270</u>	<u>36,270</u>	<u>21,270</u>
Network Services					
Network Hardware Replacement	46,000	100,000			100,000
Contingency		200,000			
Funding Sources					
Beginning Fund Balance	70,099	169,099	214,099	359,099	504,099
Transfer from Resolution Fund	145,000	145,000	145,000	145,000	145,000
Total Funding Sources	<u>215,099</u>	<u>314,099</u>	<u>359,099</u>	<u>504,099</u>	<u>649,099</u>
Ending Fund Balance	<u>169,099</u>	<u>14,099</u>	<u>359,099</u>	<u>504,099</u>	<u>549,099</u>
Agency Support					
Agency Equipment	40,000	40,000	40,000	40,000	40,000
Repairs and Maintenance	6,500	6,500			
Contingency		41,805			
Funding Sources					
Beginning Fund Balance	111,976	90,476	68,976	53,976	38,976
E-Rate Revenue	25,000	25,000	25,000	25,000	25,000
Total Funding Sources	<u>136,976</u>	<u>115,476</u>	<u>93,976</u>	<u>78,976</u>	<u>63,976</u>
Ending Fund Balance	<u>90,476</u>	<u>27,171</u>	<u>53,976</u>	<u>38,976</u>	<u>23,976</u>
600-TECHNOLOGY BALANCE	<u>898,427</u>	<u>183,122</u>	<u>905,927</u>	<u>1,020,927</u>	<u>1,010,927</u>

Multnomah Education Service District
FY2025 Facilities & Equipment Reserve Plan
Fund 4
School Health Services Equipment Reserve Plan

	Estimated FY2024	Proposed FY2025	Projected		
			FY2026	FY2027	FY2028
Screening Equipment					
Agency Equipment		10,000		10,000	-
Funding Sources					
Beginning Fund Balance	-	5,000	-	5,000	-
Transfer from Resolution Fund	5,000	5,000	5,000	5,000	5,000
Total Funding Sources	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>
800-SHS BALANCE	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>

Fund 4: Facilities and Equipment Reserve Summary

Beginning Fund Balance	1,309,977	1,194,600	1,157,800	1,158,815	1,145,978
Total Transfers In	559,702	630,500	641,615	653,063	664,855
Total Other Revenues	71,665	25,000	25,000	25,000	25,000
Total Expenditures	746,744	692,300	665,600	690,900	548,400
Total Contingency	-	757,800	-	-	-
Fund 4 Ending Fund Balance	<u>1,194,600</u>	<u>400,000</u>	<u>1,158,815</u>	<u>1,145,978</u>	<u>1,287,433</u>

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, 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.

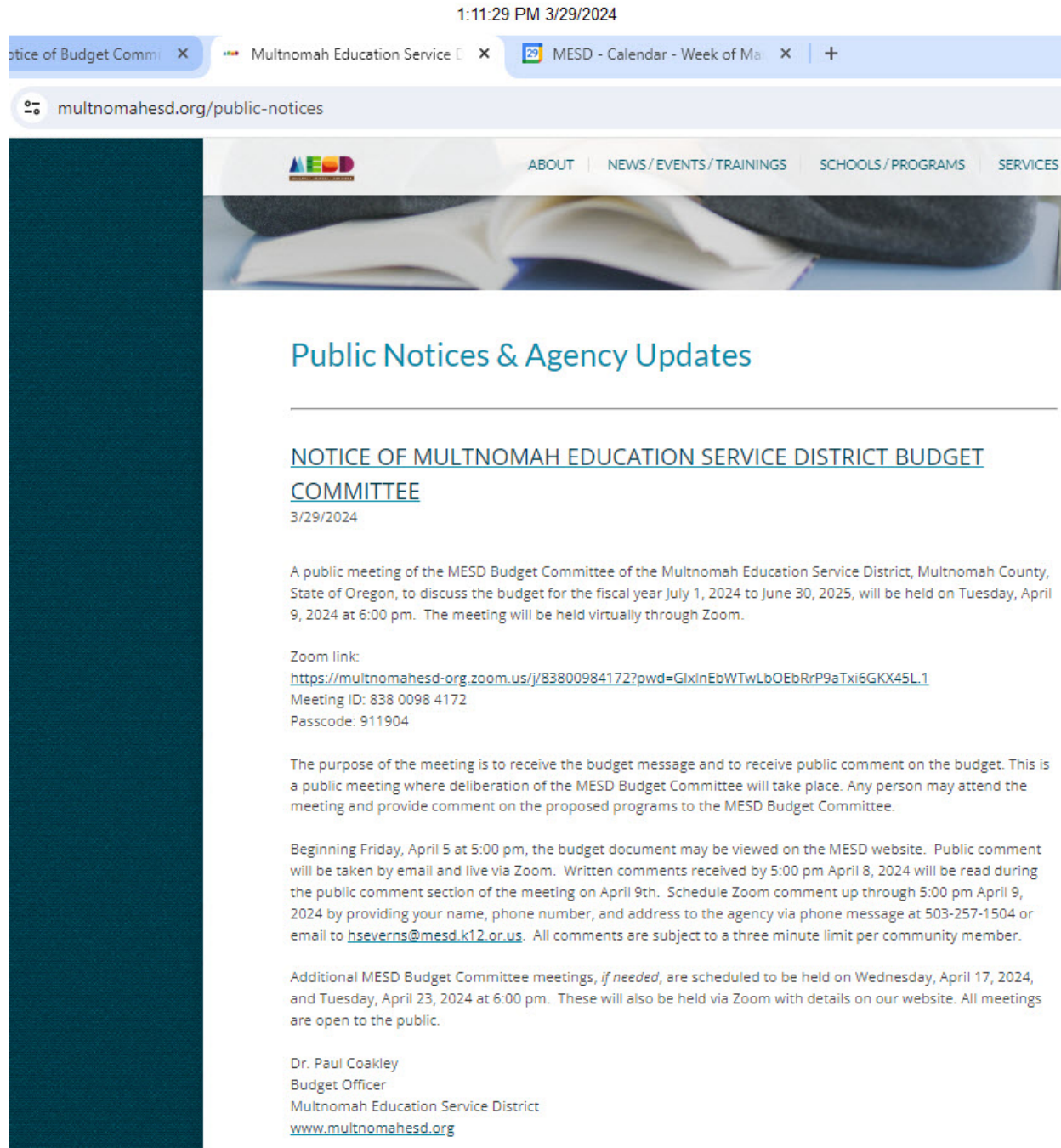
Additional MESD Budget Committee meetings, *if needed*, are scheduled to be held on Wednesday, April 17, 2024, and Tuesday, April 23, 2024 at 6:00 pm. These will also be held via Zoom with details on our website. All meetings are open to the public.

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)

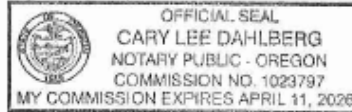
Bradley Dion being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed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

Oregonian 03/29/2024


Principal Clerk of the Publisher

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


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, 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=GlxlnEbWTwLbOEBRrP9aTx16GKX45L1>
 Meeting ID: 838 098 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 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

**RESOLUTION 23-035 Approval of the 2023-2024 Budget Calendar for Development
of the Fiscal Year 2024-2025 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 2023-2024 Budget Calendar for the Development of the Fiscal Year 2024-2025 Budget.

Motion: **Director Helen Ying moved to approve the Consent Agenda.
Director Denyse Peterson seconded the motion.**

Discussion: none

Action: The motion carried with Directors Anderson, Arzate, Cage, Doughty, Peterson and Ying voting aye. Motion passed 6-0.

Multnomah ESD 2023-2024 Calendar for Fiscal Year 2024-2054 Budget

Tuesday, July 18, 2023	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> MESD Board adopts the 2023-2024 Budget Calendar for 2024-25 (Resolution 23-035) 	
Tuesday, November 21, 2023	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> Presentation by Auditors – Talbot, Korvola & Warwick of 2022-2023 Audit 	
January, 2024	Superintendent Council Meeting	Council
	<ul style="list-style-type: none"> MESD Superintendent delivers to Component Districts 2024-2025 Local Service Plan 	
Tuesday, January 16, 2024	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> MESD Board Approves 2024-2025 Local Service Plan (Resolution) 	
January to April 2024		MESD Staff
	<ul style="list-style-type: none"> MESD Management develops the Proposed Budget 	
February 2024	Component District Boards	District Boards
	<ul style="list-style-type: none"> 2024-2025 Local Service Plan Approval [ORS 334.175(5)(b)/OAR 581-024-0285(2)] (Resolution) 	
Tuesday, February 20, 2024		MESD Board
	<ul style="list-style-type: none"> MESD Board appoints new Budget Committee members MESD Board adopts 2024-25 Budget Planning Parameters (Resolution) 	
Friday, March 29, 2024	<i>Publish Notices of Budget Committee Meetings</i>	
	<ul style="list-style-type: none"> <i>Newspaper notice within 5-30 days before meeting – (ORS 294.401)</i> <i>Online notice for at least 10 days before meeting</i> 	
Tuesday, April 2, 2024	Budget Committee Orientation	Budget Committee
	<ul style="list-style-type: none"> Introduction to MESD and budget process for new and current committee members. 	
Friday, April 5, 2024	Access to Proposed Budget	
	<ul style="list-style-type: none"> Proposed budget document available to public – (ORS 294.401) Open online access to Proposed Budget to the Budget Committee – no deliberations allowed 	
Tuesday, April 9, 2024	Budget Committee Meeting	Budget Committee
	<ul style="list-style-type: none"> Proposed Budget Presentation Elect Board Committee Chair Presentation of revenue forecast and assumptions Superintendent’s Budget Message – (ORS 294.401) Proposed Budget Presentation and Department Summaries – (ORS 294.401) Public Comment Budget Committee Recommendations Approve Budget (Resolution) 	

Multnomah ESD 2023-2024 Calendar for Fiscal Year 2024-2025 Budget (continued)

Wednesday, April 17, 2024	Budget Committee Meeting <i>if necessary</i>	Budget Committee
	<ul style="list-style-type: none"> Continue discussion of proposed budget presentation for approval 	
Tuesday, April 23, 2024	Budget Committee Meeting <i>if necessary</i>	Budget Committee
	<ul style="list-style-type: none"> Continue discussion of proposed budget presentation for approval 	
Wednesday, April 30, 2024	Deadline to submit Approved Budget to TSCC [ORS 294.431(2), "twenty days before TSCC hearing"]	
Friday, April 30, 2024	Publish Notices of TSCC Public Hearing	
	<ul style="list-style-type: none"> Newspaper notice within 5-30 days before hearing – (ORS 294.421)) FlashNews Alert notice of hearing – (ORS 294.421) Online notice for at least 10 days before meeting 	
Tuesday, May 21, 2024	TSCC Public Hearing (ORS 294.430)	TSCC
Tuesday, June 18, 2024	MESD Board Meeting	MESD Board
	<ul style="list-style-type: none"> Adopt Budget Appropriation & Certify Tax Levy (ORS 294.435) (Resolution) Each fund cannot be increased by more than 10% of Approved Budget 	
Friday, July 5, 2024	Deadline to File Certification of Tax Levy with Counties	

Motion: **Director Helen Ying moved to approve the Consent Agenda.
Director Denyse Peterson seconded the motion.**

Discussion: **none**

Action: **The motion carried with Directors Anderson, Arzate, Cage, Doughty,
Peterson and Ying voting aye. Motion passed 6-0.**

RESOLUTION 24-003 – Fiscal Year 2024-2025 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 2024-2025 budget planning parameters above were presented to the Board Finance Committee on February 8, 2024; and

WHEREAS, the Board Finance Committee requested that the draft be taken to the Board on February 20, 2024 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 2024-2025 budget planning parameters as follows:

Motion: Director Helen Ying moved to approve Resolution 24-003
Director Samuel Henry seconded the motion.

Discussion: None

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

2024-2025 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 \$10.2 billion biennium (\$5.20 billion year-two) SSF legislative appropriation. Under this assumption, the MESD's estimated SSF revenue for 2024-2025 will be approximately \$51.9 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. A placeholder will be used for the AFSCME, MESDEA and other agreements. Current agreements for all staff end as of June 30, 2024.
 - 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 \$7,887,182 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 24-005 Approval of MESD Budget
Committee Representatives for 2024**

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

David Lin-Centennial School District

- Board member with Centennial School District

Shawn Ferrens-Gresham Barlow School District

- Board member with Gresham Barlow School District

Sonja McKenzie-Parkrose School District

- Board member with Parkrose School District

Holly Langan-Reynolds School District

- Executive Director of Financial Services with Reynolds School District

Michele Rosenbaum-Riverdale School District

- Board member with Riverdale School District

WHEREAS, the Centennial School District has submitted the name of David Lin, Parkrose School District has submitted the name of Sonja McKenzie, Gresham Barlow School District has submitted the name of Shawn Ferrens, Reynolds has submitted the name of Holly Langan, Riverdale School District has submitted the name of Michele Rosenbaum, 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, David Lin, Shawn Ferrens, Sonja McKenzie, Holly Langan, Michele Rosenbaum, and Ben Byers to the MESD Budget Committee.

**Motion: Director Danny Cage moved to approve Resolution 24-005
Director Helen Ying seconded the motion.**

Discussion: Board member Helen Ying asked why PPS did not have a representative as part of the Budget Committee this year. The Board secretary explained that not every district has a representative each year. She has reached out to PPS and as of right now they did not have a representative. If they have one identified prior to the April Budget Committee meeting then the MESD Board may still approve this at the March 19th meeting or with a Special Session meeting.

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

**RESOLUTION 24-008 Approval of MESD Budget
Committee Representative for 2024**

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:

Alexandra Martin-Portland Public School District

- Finance Program Manager with Portland Public School District

WHEREAS, the Portland Public School District has submitted the name of Alexandra Martin to represent their district 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 Alexandra Martin to the MESD Budget Committee.

**Motion: Director Denyse Peterson moved to approve Resolution 24-008 included in the Consent Agenda.
Director Helen Ying seconded the motion.**

Discussion: none

Action: The motion carried with Directors Anderson, Cage, Doughty, Henry, Peterson, and Ying voting aye. Motion passed 6-0.

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 and the Oregon Education Districts Pension Obligations, Series 2022A 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.