

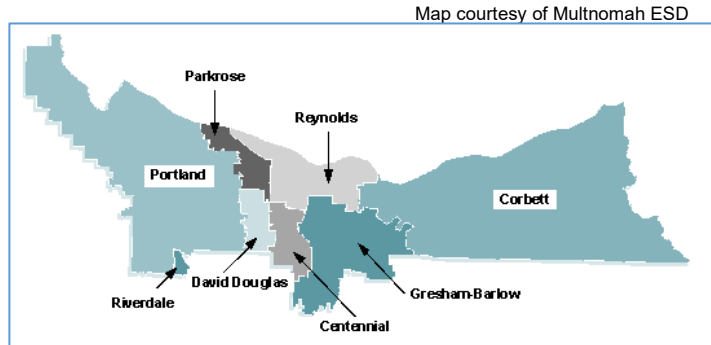
Budget Review 2022-23

Multnomah Education Service District



INTRODUCTION & BACKGROUND

The state legislature formally established the ESD in 1963. In 1978, the district's name was changed from Intermediate Education District to Multnomah Education Service District (MESD). Today, MESD staff work in over 180 schools and 25 community sites.



The seven-member Board of Directors that governs the district serves without compensation. All Directors are elected to four-year terms: five from zones and two elected at large.

MESD assists the Oregon Department of Education by administering state-level services and minimum education standards. The district also provides specialized education services and facilities to its component school districts on a cooperative basis. Many specialized services are those with limited demand that can be delivered more efficiently and cost-effectively on a regional basis. Costs for support services in MESD are more than twice the cost of instruction due to the distinctive needs of students. In component districts, support services costs are less than instruction costs.

Multnomah ESD	2018-19	2019-20	2020-21	2021-22
Assessed Value in Billions	\$75.654	\$78.958	\$82.556	\$86.733
Real Market Value (M-5) in Billions	\$174.597	\$178.763	\$186.305	\$196.714
Property Tax Rate Extended: Operations	\$0.4576	\$0.4576	\$0.4576	\$0.4576
Measure 5 Loss	\$-261,860	\$-286,845	\$-319,307	\$-412,709
Number of Employees (FTE's)	552	595	656	641
County Wide Daily Enrollment-ADM ^r *	92,075	91,481	87,660	85,789
County-Wide ADM ^w *	114,290	112,769	112,043	110,211

*Latest June estimates from ODE web site

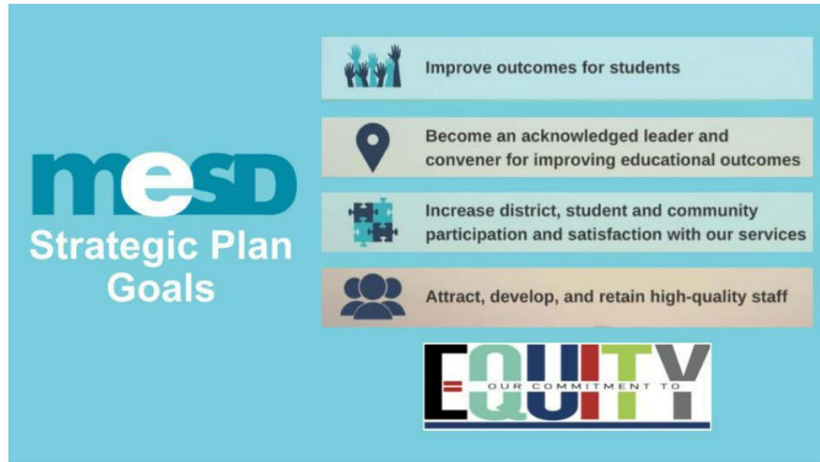
MULTNOMAH ESD'S COMPONENT DISTRICTS					
District	Total Schools	Total Enrollment	District	Total Schools	Total Enrollment
Centennial	11	5,520	Parkrose	6	2,772
Corbett	1	1,037	Portland	103	45,123
David Douglas	17	8,720	Reynolds	19	9,940
Gresham-Barlow	21	11,471	Riverdale	2	563

Source: ODE Fall Membership Report 2021/22

STRATEGIC PLAN/PERFORMANCE OBJECTIVES

The superintendent’s budget message expresses confidence as MESD emerges from the pandemic stronger than before. While challenges remain ahead, the future appears positive for MESD.

- MESD has strengthened communications, network, and technology services.
- MESD is a statewide leader in school health services.
- MESD is taking responsibility to help accelerate student learning very seriously.
- MESD is poised to grow and increase its impact on student learning in the region.



Source: <https://www.multnomahesd.org/strategic-plan-21-23.html>

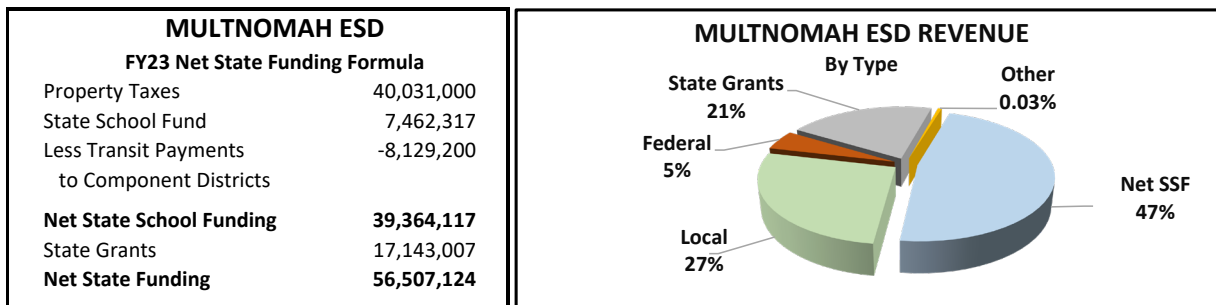
BUDGET OVERVIEW

MESD created this budget based on the Governor’s recommended \$9.1 billion State School Fund (SSF) appropriation split 49/51 over the biennium. Education service districts receive 4.5% of that SSF amount. With this being the second year of the biennium, using the 51% split, MESD’s allotment for FY 22-23 is approximately \$47.5 million per the current SSF formula and most recent ODE estimates. The district’s total budget is \$119.8 million, a slight increase of two percent from the current revised budget. A portion of this increase is from Elementary and Secondary Schools Emergency Relief (ESSER) funds.

The revenues and expenditures are based on presumptions as of April 8, 2022. As the budget evolves, the district is certain adjustments will be necessary. It will be finalized once the uncertainty surrounding the grant funding amounts and component districts’ enrollment in programs becomes more apparent. Preliminary estimates are based on enrollment and services selections as of January 31, 2022. The governing board will adjust presumptions before June 30, as more information is available.

RESOURCES

The district’s primary revenue sources are property taxes and State School Funding (SSF). Component districts have the option of selecting services or taking direct transit payments. Removing the transit payments requested by districts will result in the net SSF revenue.



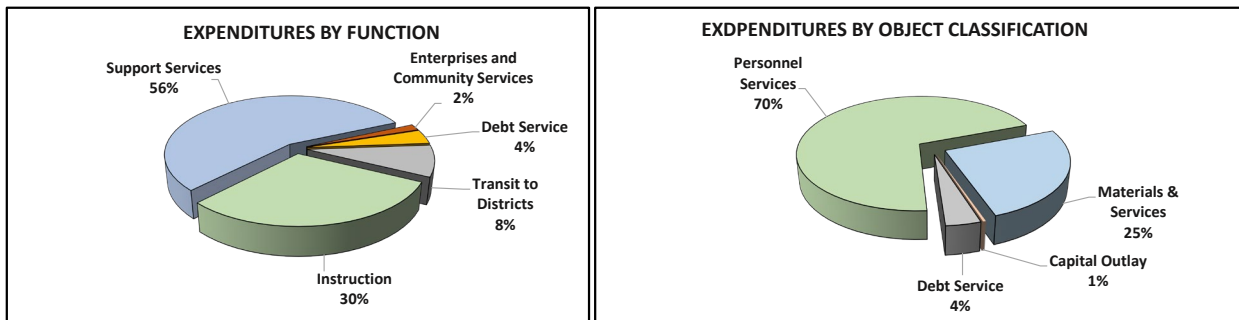
Like K-12 districts, the MESD receives a set amount of funding from the State of Oregon. If property taxes are lower than projections, the state makes up the difference. Other revenue sources include payment for services provided to non-component districts, federal and state grants, and interest on investments. MESD expects total revenue to increase by \$2.3 million, mainly from growth in net SSF revenue and other state grants. Fees and charges are also increasing.

MULTNOMAH ESD				
Comparison of Revenues to Expenditures				
	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Rev. Bud.	App. Bud.
Revenue	77,784,812	81,246,560	93,890,819	96,227,971
Expenditures	76,461,180	79,533,350	94,228,746	96,644,412
Net Gain/Loss	1,323,632	1,713,210	(337,927)	(416,441)

The table above includes fees charged to grants (revenue) and indirect charges (expenditures) treated as transfers on the TSCC Approved Budget Summary Sheet.

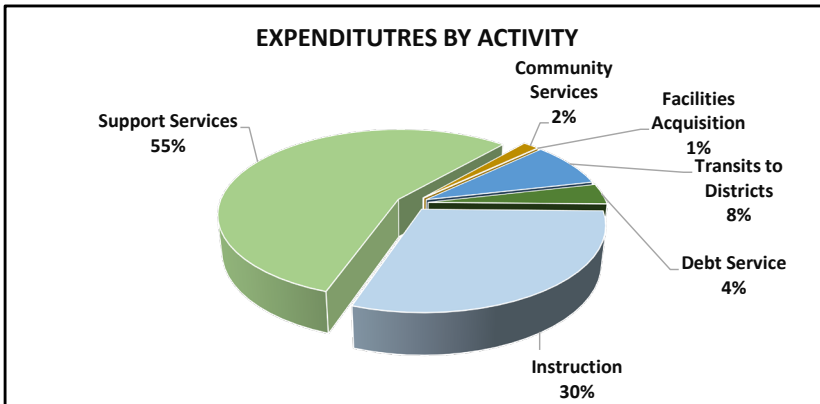
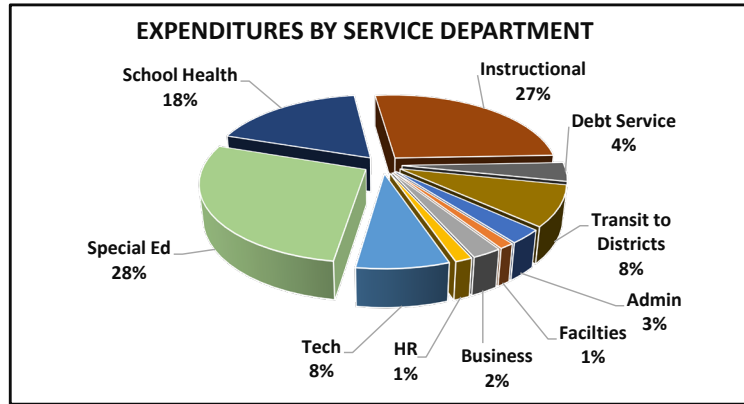
The budget includes \$3.8 million in ESSER funding which is restricted, one-time-only funding. The district plans to use this funding for prorated retention stipends for district employees and also for hiring substitute teachers for the Special Education Program that is currently so understaffed they are having to pivot to remote because they unable to conduct classroom instruction. MESD will also use some of these funds for HVAC upgrades to improve air quality.

REQUIREMENTS



The expenditure portion of the budget is \$96.6 million, an increase of \$2.4 million (3%) over this year’s budget. Personnel services costs will increase as the district increases salaries for those eligible for step increases. Debt Service expenditures increased in accordance with the debt schedule.

Looking at spending by department, Special Education Service Department expenditures total over \$26.8 million, an increase of \$2.5 million. The department increased Personnel Service expenditures by \$2 million with the addition of 22 FTE (see Personnel Services section below for more details on staffing). These staffing changes reflect preliminary projections for the coming school year. Staffing levels will be updated after receipt of component district selections.



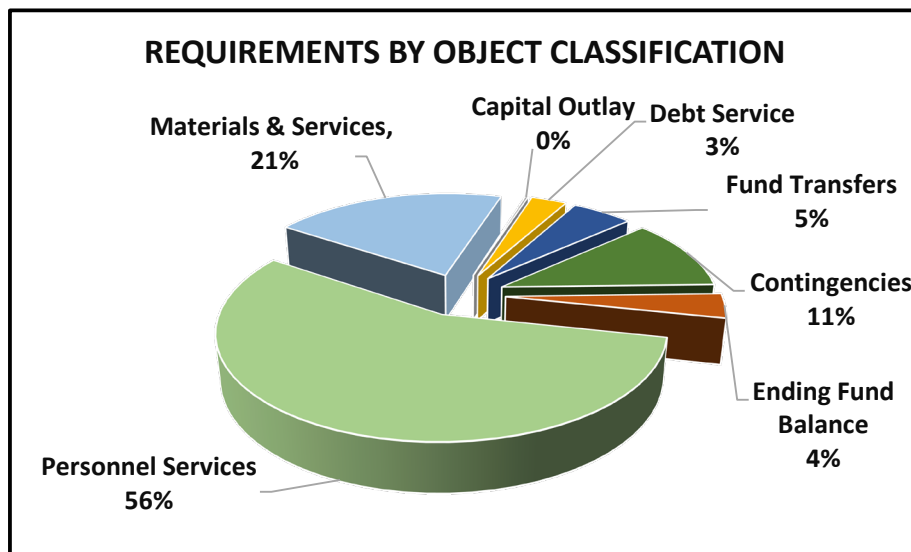
Another way to analyze spending is by examining the district's provisions for each activity. Support Services expenditures are \$54.1 million. This amount is an increase of \$3 million. Within this activity, Health Services increased by \$2.2 million and Planning & Development increased by \$1.1 million.

Personnel Services

Personnel costs are 70% of the district's FY 22-23 expenditures. Full-time equivalent (FTE) positions will increase by 46 jobs over the current year and as mentioned earlier, 22 positions are being added in Special Education Department. The School Health Services Department will expand by 15 employees. Once districts have made their service requests, staffing levels will be updated and this object classification may see changes after adoption.

MULTNOMAH EDUCATION SERVICE DISTRICT						
Full Time Equivalent Positions by Department						
	FY19	FY20	FY21	FY22	FY23	5 YEAR CHANGE
Administration	7	9	8	10	10	3
Facilities	14	15	15	15	15	1
Business Services	9	10	11	11	10	1
Human Resources	8	9	9	10	11	3
Technical Services	32	30	30	30	30	-2
Special Educations Services	221	277	313	275	297	76
School Health Services	145	136	152	159	174	29
Instructional Services	118	109	118	125	134	16
Total FTE	554	595	656	635	681	127

- Special Education Services collaborates with community organizations and component districts to ensure that every child with a disability is provided the best educational opportunities available. As the chart above indicates, this department has increased over 76 FTE or 34% over the last five years. The increase in staffing reflects the need for in-person instruction.
- School Health Services include many programs, including population-based nursing services, contracted nursing services, special needs nursing (including 1:1 nursing for students with complex health needs), nurse consultation, immunization tracking and monitoring, infectious disease surveillance, and health education and training. The increase in staffing mirrors the need for the student population served as of the end of January 2022. A potential temporary position funded through Elementary and Secondary School Emergency Relief (ESSER) Funds would coordinate the continuing COVID-related work across the agency.
- Instructional Services provides a range of programs, services and support for districts, schools, teachers, administrators, para-educators, students and parents in the component districts. Services and programs include comprehensive educational support, social/wrap around services, regional convening transition support, career training, college assistance, environmental education, and specialized education services within the following programs and schools that directly service students: Incarcerated Programs, Helensview, Home School Registration, Migrant Education, and Outdoor School. School Improvement services are also a core function of the Instructional Services department. Changes in FTE result from changes in service requests, contracts, and grants. In particular, the last few years reflect the building out of services funded through Student Success Act Technical assistance.



When looking at a district’s requirements, it is common to look at the total budget’s requirements by object classification. The chart above gives these details.

Materials & Services

Materials and Services expenditures are \$24.4 million in the FY 22-23 budget, a decrease of \$3.2 million. The transit payments to the component districts are 33% of this category. These pass-through payments of \$8.1 million are estimated to decrease by \$3.4 million compared to the current budget. Another

decrease in material expenditures is because the agency is spending \$575,000 less on hardware and software technology in the upcoming fiscal year.

Capital Expenditures

Capital expenditure appropriations are decreasing 44% from the current year's expenditures to \$291,000 and account for less than one percent of the expenses by object classification. Of this amount, \$13,000 is budgeted in the Resolutions Services Fund for technology upgrades, \$178,000 is distributed from the Contracted Services Fund for equipment, and \$100,000 is allocated from the Facilities and Equipment Reserve Fund for technology demands.

SERVICE PROVISION

The district is unique among TSCC member districts in that it provides programs and services to other districts. It does this in two ways: through Resolution Program Services and Contract Program Services.

Resolution Program Services is a menu of program offerings in which the component districts choose to participate. State and local revenues fund this suite of services. The program offerings have to be authorized by at least two-thirds of the school boards representing a majority of total county students. Since Portland Public School District enrollment makes up over 50% of the total number of students served by MESD, PPS must be one of the authorizing districts. These programs are all accounted for in the Resolution Services Fund.

Contract Program Services are education and administrative services that the district offers to component school districts - and districts outside of Multnomah County - and that the districts choose to purchase. These offerings are all accounted for in the Contract Services Fund.

Another way Multnomah ESD is unique is because property taxes are received in the Resolution Fund, and the TSCC's spreadsheet shows the Resolution Fund as the General Fund. So, it is treated as the General Fund in this review.

RESOLUTION SERVICE FUND (GENERAL FUND)

RESOURCES

Property taxes and State School Fund provide 85% of the revenue for the Resolution Fund. Of the \$40.5 million received from these sources, 90% percent is apportioned to the eight component school districts determined by each district's extended average daily membership weighted (ADMw). A maximum of 10% of the property taxes and SSF revenues are transferred to the Operations Fund to pay for the general operating costs of the district.

Each year, the ESD offers a menu of services to component school districts in the late fall. The districts then select the services they want to use in the following school year. They formalize their selections in a board resolution. So this fund is called the Resolution Fund. It accounts for the various programs provided to the component districts specified in their resolutions requesting services from MESD. The MESD's property taxes and State School Fund revenue pay for the resolution programs, not the component districts.

Component school districts select resolution program services within an allocated dollar amount. This menu used is called the Local Service Plan. The plan must include services from the following categories: special education, technology, school improvement and administrative support. The plan must also

include any “entrepreneurial services” that the ESD offers to entities that are not component school districts.

The Resolution Services Fund decreased 5% in the FY 22-23 budget, from \$57.8 million to \$55.2 million, because of reduced state funding. Fall enrollment reports a total decrease of 3,495 from the current year’s enrollment for the eight districts of Multnomah Education Service District. The state allocates support by granting ESD’s a percentage of the total amount available for school funding based on the ADMw of its component school districts. The drop in enrollment has impacted the amount the district will receive in State School Fund Grant dollars.

REQUIREMENTS

The personnel service costs within this fund are \$30.5 million, accounting for 45% of the agency’s total personnel service allocations. This statement is not surprising since 48% of the district’s FTE is recorded in the Resolutions Fund.

This budget reserves \$148,900 for computers and software in this fund to meet the technology needs of the component districts.

The district does not carry an ending fund balance in this fund but rather puts all dollars remaining after expenditures and transfers into contingency. Combining the contingency and ending fund balance for both years shows an increase of \$482,184.

MULTNOMAH EDUCATION SERVICE DISTRICT				
Resolution Services Fund Expenditures by Function				
(\$ 1000)				
	Actual FY20	Actual FY21	Revised FY22	Approved FY23
Instruction	6,862	9,829	10,045	10,583
Support Services	19,816	19,832	23,275	23,473
Enterprise & Community Services	296	71	612	52
Transit Payments	13,990	12,868	11,529	8,129
Total Expenditures	40,964	42,600	45,461	42,237
Transfers Out	4,573	5,335	4,799	4,894
Contingencies	0	0	0	8,059
Ending Fund Balance	8,325	8,684	7,578	0
Total Requirements	53,862	56,619	57,838	55,190
Resolution Services Fund FTE	288	317	310	322

OTHER SIGNIFICANT BUDGET AREAS

CONTRACTED SERVICE FUND

In addition to resolution programs, component school districts and other public entities may also contract with MESD for cooperative purchasing, elementary science projects, vocational education and

food dispensing programs. The district established the Contracted Services Fund to account for this function.

Resources

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 to cover the agency’s operating costs.

The Contract Services Fund indicates an estimated increase of 4% in FY 22-23 from \$41.0 million to \$45.7 million, with grant funding increasing by \$4.3 million and services to local education agencies expanding by \$1.2 million. The growth is an indication of the quality of service provided by MESD since purchases of these services is optional.

Requirements

Personnel service costs within this fund are \$30.6 million. Staffing within the Contracted Services Fund has increased 31 FTE over the current year’s staffing numbers. This classification is 73% of the expenses in this fund. Once MESD receives the selections from districts, staffing may be adjusted. The increase is mainly in Health Services.

Under Instruction/Special Programs the Restrictive Programs-Disabilities line item is the most significant single line-item expenditure at \$11.6 million or 28% of the fund’s total costs. The cost of providing Health Services and Special Programs requested by the districts have increased in the FY23 budget by \$1.7 million and \$1.1 million, respectively. The chart below shows the spending by function and FTE count for the Contract Services Fund.

MULTNOMAH EDUCATION SERVICE DISTRICT				
Contracted Services Fund Expenditures by Function				
(\$ 1000)				
	Actual FY20	Actual FY21	Revised FY22	Approved FY23
Instruction	15,732	12,864	16,599	18,462
Support Services	9,096	14,078	19,736	21,635
Enterprise & Community Services	359	55	743	1,548
Total Expenditures	25,187	26,997	37,078	41,645
Transfers Out	33	0	0	0
Contingencies	0	0	0	4,048
Ending Fund Balance	2,208	2,293	3,906	0
Total Requirements	27,428	29,290	40,984	45,693
Contracted Services FTE	246	274	263	294

MESD is allocating \$10.9 million for materials and services in the Contracted Service Fund. Of that, \$324,000 is reserved for computers and software to meet the technology demands of the districts.

OPERATING FUND

The Operating Fund totals \$10.5 million. This is a less than a one-percent decrease over the current year. Fund revenues come as transfers from the Resolution and Contract Services Funds. By statute, the district is limited to 10% transfers of these funds. The total fees charged to grants and non-component districts is \$1.5 million or 75% of the fund's total revenue.

All corporate functions are in this fund: the board expenses, the superintendent's office, finance and human resources, etc. All expenditures are categorized as support services. Personnel Services costs account for 87% of fund expenditures.

DEBT SERVICE FUND

The Debt Service Fund accounts for the principal and interest payments associated with the agency's pension obligation bond. A benefit expense is applied to all payrolls to generate the funds necessary to pay the debt service. The revenue is then recognized in the Debt Service Fund as services to other funds. The FY 22-23 debt service is \$3.7 million.

FACILITIES AND EQUIPMENT RESERVE FUND

This fund provides funding for facility acquisitions, improvements, major maintenance projects, technology projects, purchases, upgrades, and software. It also maintains reserves for future projects. It is funded primarily through transfers from the Resolutions Services and Operating Funds. The budget for FY 22-23 is \$2.2 million, of which \$970,700 is budgeted as expenditures.

Facilities Services Plan uses \$364,000 of the reserve funds for building maintenance and repairs to the district-owned facilities. Multnomah ESD owns and maintains seven facilities, the administration building at Airport Road and Ainsworth and six teaching facilities scattered throughout the district. Projects for FY 22-23 include:

- \$156,700 for Ainsworth facility maintenance, space planning and modifications, and maintenance vehicle replacement
- \$111,200 for Burlingame Creek roof replacement and repairs and maintenance.
- \$96,100 for upgrades, maintenance and repairs for the district's assets.

The balance for facilities left in this fund to carry into FY 2024 is \$330,844.

The district also maintains a student information system, a business system, and network services. Technology upgrades planned for FY 22-23 will cost \$606,700. This figure includes:

- \$125,000 for Student Information System servers, routers, and software updates
- \$10,000 for Business System software application updates and pilots
- \$431,700 for network hardware replacement
- \$40,000 for Agency Support for equipment

The balance for technology remaining in this fund to carry into FY 2024 is \$330,844.

This fund will maintain a total contingency balance of \$531,900.

RISK MANAGEMENT RESERVE FUND

The Risk Management Reserve Fund pays for costs associated with risk management activities, including insurance premiums, activities to prevent or minimize exposure and incurred losses. Expenditures in this fund will increase from \$962,031 to \$1,287,451 in FY 22-23.

Purchased services (insurance and related expenses) are accountable for 79% of fund expenditures and increased \$141,652 over the current year’s spending. Revenue for this fund comes from a benefit expense factor applied to payroll to generate the funds to support risk management activities.

DEBT STATUS

As discussed above, the district’s debt is for a \$33.1 million PERS Bonds issued in 2004 to reduce the district’s unfunded actuarial liability (UAL). Principal outstanding at the end of the current fiscal year is \$18.9 million. The bonds are scheduled to be paid off in 2028.

The district is considering participating in the PERS Bond issuance pool that will be happening in June.

MULTNOMAH EDUCATION SERVICE DISTRICT DEBT				
	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Outstanding Debt	25,230,000	23,395,000	21,300,000	18,925,000

INTERFUND TRANSFERS & INDIRECT CHARGES FOR SERVICES

TRANSFERS		
<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>
Resolution Services	Facilities & Equip Reserve	\$145,000
Set aside to fund future replacement of computer hardware to service needs of component districts.		
Resolution Services	Operating	\$4,749,332
Per statute, a maximum of ten percent of property taxes and State School Fund Grant are transferred to the Operating Fund to pay for operating cost incurred by the agency.		
Contracted Services	Operating	\$1,110,000
A maximum of ten percent surcharge in the Contracted Service Fund is credited to the Operating Fund as overhead revenue to pay for costs incurred by MESD to support of services provided. This transfer includes indirect charges for services.		
Operating	Facilities & Equipment Reserve	\$277,600
To fund current and future repairs and replacement, and also improvement of the agency's facilities and equipment.		
Operating	Risk Management Reserve	\$90,000
This amount is set aside every year to fund board election fees paid to the counties. This annual transfer funds half the projected biannual cost, thereby reducing variability in the budget.		
Total Infund Transfers and Overhead Charges		\$6,371,932

BUDGET/ STRATEGIC PLAN ALIGNMENT

The superintendent’s budget message stated that the budget’s focus is on supporting Student Services/School Health & Special Education, Instructional Services, Technology Services, Communications and Community Engagement and Administrative Services. The district is increasing resources and staffing support in these areas. MESD must ensure to spend equitably and to provide maximum impact to student learning as dollars become available.

HIGHLIGHTS

- Uncertainties that surround the district’s budget include grant dollars that are not finalized and unknown component district enrollment in programs. The district is anticipating making adjustments once more information is available. The Approved Budget provides a strong foundation for the necessary modifications.
- The Approved Budget is increasing just over \$2 million over the current year’s revised budget, from \$117.7 million to \$119.8 million.
- Revenue received from local education districts will increase \$1.2 million over the current year as component districts continue to find MESD’s services valuable.
- The Approved Budget shows an increase of 46 positions, with 18 additional staff members in the Health Services Division. These additions are necessary to meet the increase in service requests and contracts. Staffing levels may be adjusted as the resolution and contract requests are finalized.

BUDGET PROCESS & COMPLIANCE

Yes	No	Compliance Issue
x		Did the district meet publication requirements?
x		Do resources equal requirements in every fund?
	N/A	Does the G.O. Debt Service Fund show only principal and interest payments?
x		Do contingencies exist only in operating funds?
x		Did the Budget Committee approve the budget?
x		Did the Budget Committee set the levy?
	x	Does the audit show that the district complied with budget law?

LOCAL BUDGET LAW COMPLIANCE

The audit report for the fiscal year 2020-21 states that all expenditures were within budget appropriations, but the district did not meet the publication requirements to adopt a supplemental budget in November 2020. Staff was under the impression that posting on the website would meet the requirements and posted the notice only on the district’s website. Multnomah ESD staff has addressed the audit findings by making it a policy to publish all supplemental budgets in a newspaper of general circulation within the jurisdictional boundaries of MESD.

The 2022-23 Budget is in substantial compliance with local budget law. TSCC staff judged that the district’s budget estimates were reasonable for the purposes shown.

CERTIFICATION LETTER RECOMMENDATIONS AND OBJECTIONS

TSCC staff did not find any deficiencies in the district’s FY 2022-23 budget or budget process and we suggest the Certification Letter contain no recommendations or objections.

Multnomah ESD

Approved Budget Summary Sheet

	2019-20 Actual	2020-21 Actual	2021-22 Rev Bud	2022-23 App Bud	Budget % Change
SUMMARY OF ALL FUNDS					
Property Tax Breakdown:					
Permanent Rate Property Taxes	34,262,477	35,892,708	37,940,000	39,552,000	4%
Prior Years Property Taxes	508,515	593,174	460,000	479,000	4%
Total Property Taxes	34,770,992	36,485,882	38,400,000	40,031,000	4%
Resources:					
Beginning Fund Balance	15,536,766	16,860,401	18,573,608	18,285,000	-2%
Property Taxes	34,770,992	36,485,882	38,400,000	40,031,000	4%
Intergovernmental Revenue	36,642,993	38,556,968	48,572,391	48,747,019	0%
Fees and Charges	4,259,201	4,505,694	3,752,516	5,130,910	37%
Other Income	1,445,516	822,924	2,055,912	1,209,042	-41%
Transfers In	5,531,445	6,475,183	6,349,911	6,371,932	0%
TOTAL RESOURCES	98,186,913	103,707,052	117,704,338	119,774,903	2%
Requirements by Function:					
Instruction	22,121,471	21,816,925	25,395,741	27,935,174	10%
Support Services	35,805,653	40,461,733	51,143,184	54,139,244	6%
Enterprises and Community Services	655,399	126,830	1,355,601	1,599,620	18%
Facilities Acquisition and Construction	0	0	5,000	5,000	0%
Debt Service	3,222,829	3,384,770	3,551,518	3,726,174	5%
Pass Throughs	13,989,719	12,868,000	11,529,200	8,129,200	-29%
Transfers Out	5,531,444	6,475,183	6,488,413	6,371,932	-2%
Contingencies	0	0	0	13,368,559	0%
Ending Fund Balance	16,860,398	18,573,611	18,235,681	4,500,000	-75%
TOTAL REQUIREMENTS	98,186,913	103,707,052	117,704,338	119,774,903	2%
Requirements by Object:					
Personnel Services	49,990,719	51,846,148	61,374,953	67,107,798	9%
Materials & Services	22,320,099	23,290,451	27,646,111	24,409,029	-12%
Capital Outlay	261,424	136,889	407,662	291,411	-29%
Debt Service	3,222,829	3,384,770	3,551,518	3,726,174	5%
Fund Transfers	5,531,444	6,475,183	6,488,413	6,371,932	-2%
Contingencies	0	0	0	13,368,559	0%
Ending Fund Balance	16,860,398	18,573,611	18,235,681	4,500,000	-75%
TOTAL REQUIREMENTS	98,186,913	103,707,052	117,704,338	119,774,903	2%

Multnomah ESD

	2019-20 Actual	2020-21 Actual	2021-22 Rev Bud	2022-23 App Bud	Budget % Change
SUMMARY OF BUDGET - BY FUND					
Resolution Services Fund	53,861,857	56,619,561	57,838,011	55,190,753	-5%
Contracted Services Fund	27,428,273	29,289,531	40,984,102	45,693,013	11%
Debt Service Fund	3,172,330	3,394,096	3,551,518	3,726,174	5%
Facilities & Equip Reserve Fund	2,052,729	2,104,360	2,455,460	2,187,600	-11%
Operating Fund	9,798,264	10,184,874	10,531,592	10,499,925	0%
Risk Management Reserve Fund	1,873,460	2,114,630	2,343,655	2,477,438	6%
GRAND TOTAL ALL FUNDS	98,186,913	103,707,052	117,704,338	119,774,903	2%

DETAIL OF GENERAL FUND

Resources:					
Beginning Fund Balance	7,950,866	8,325,729	8,683,957	7,580,000	-13%
Property Tax	34,770,992	36,485,882	38,400,000	40,031,000	4%
Federal Revenue	0	18,502	22,940	22,940	0%
State Revenue	11,081,066	11,767,640	10,658,079	7,517,440	-29%
Local Revenue	16,781	9,102	17,500	17,500	0%
Other Income	42,152	12,706	55,535	21,873	-61%
TOTAL FUND RESOURCES	53,861,857	56,619,561	57,838,011	55,190,753	-5%
Requirements:					
Instruction	6,861,973	9,828,860	10,045,484	10,583,212	5%
Support Services	19,815,450	19,832,271	23,274,755	23,472,637	1%
Enterprises and Community Services	296,392	71,482	612,418	52,000	-92%
Pass Throughs	13,989,719	12,868,000	11,529,200	8,129,200	-29%
Transfers Out	4,572,594	5,334,991	4,798,966	4,894,332	2%
Contingencies	0	0	0	8,059,372	0%
Ending Fund Balance	8,325,729	8,683,957	7,577,188	0	-100%
TOTAL FUND REQUIREMENTS	53,861,857	56,619,561	57,838,011	55,190,753	-5%