

RESOLUTION 10-81**Approval of Transfers of Appropriation and
Appropriations for All Funds for Fiscal Year 2009-10**

This resolution requests approval of transfers of appropriation and appropriations for all funds.

Background:

- **Resolution Services Fund** - Throughout the year, the District Service Plan is an ever-changing document. Upon approval, districts may increase or decrease their participation in certain programs, making it necessary for Multnomah Education Service District (MESD) to adjust costs within those programs. Since the adoption, and subsequent revision, of the 2009-10 Budget, districts have increased their participation overall within the Resolution Services Fund.
- **Contract Services Fund** - During the year MESD was awarded amounts from the American Recovery and Reinvestment Act. Some of the funds received by the district are allocated as transit amounts which flow through MESD to Columbia Gorge ESD and Hood River School District. The transfer of appropriation from Resolution Services Contingency to the Contracted Services Fund will cover this transit amount.
- **Facilities Acquisition and Improvement Fund** - A portion of this fund must be re-appropriated in order to properly account for MESD's portion of SISNET hardware costs.
- **Operating Fund** - During the year the MESD Board of Directors authorized the creation of the Risk Management Reserve Fund. It is the District's intention to transfer an amount of \$145,494 into this fund from the Operating Fund. Therefore, it is necessary to transfer appropriation within the Operating Fund to gain the authority needed to make such a transfer.

**Transfers of Appropriation within the Resolution Services,
Contracted Services, and Operating Funds**

From Fund	From Major Function	To Fund	To Major Function	Amount
Resolution Services	Contingency	Resolution Services	Instruction	\$ 640,000
Resolution Services	Contingency	Resolution Services	Support Services	\$ 430,000
Resolution Services	Contingency	Contracted Services	Transits/Transfers	\$ 199,519
Facilities Acquisition	Facilities Acq.	Facilities Acquisition	Support Services	\$ 32,027
Operating	Support Services	Operating	Transits/Transfers	\$ 145,494

The Superintendent recommends approval of the following resolution:

WHEREAS, transfers of appropriation from general operating contingency do not exceed, in aggregate, 15% of the total fund's appropriations; and

WHEREAS, the transfers of appropriation do not increase the total appropriations for the fiscal year beginning July 1, 2009.

NOW THEREFORE BE IT RESOLVED, that the Board authorizes the increases and transfers of appropriations as stated above; and

BE IT FURTHER RESOLVED, that for the fiscal year beginning July 1, 2009, the amount shown below are hereby appropriated for the purposes indicated within the funds listed: :

Fund	1000 Instruction	2000 Support Services	3000 Enterprise & Community Service	4000 Facility Acquisition & Construction	5000 Transits/ Transfers	5000 Debt Service	6000 Contingency	Total Appropriations per Fund
Resolution Services	7,369,870	14,980,175	178,054	0	11,351,867	0	627,456	34,507,422
Contracted Services	11,366,089	16,833,779	3,228,651	0	1,665,637	0	0	33,094,156
Debt Service	0	0	0	0	0	551,155	0	551,155
Facilities Acquisition and Improvement	0	32,027	0	482,973	0	0	0	515,000
Agency Pass-Through	0	65,000	0	0	0	0	0	65,000
Operating	0	9,624,675	0	0	1,290,286	0	0	10,914,961
Total Appropriations per Major Function	18,735,959	41,535,656	3,406,705	482,973	14,307,790	551,155	627,456	79,647,694