



# **Willamette ESD Adopted Budget**

**July 1, 2020 - June 30, 2021**

**Willamette Education Service District**  
**Marion, Polk & Yamhill Counties**





Willamette Education Service District  
Marion, Polk & Yamhill Counties  
2611 Pringle Road SE, Salem Oregon 97302  
[www.wesd.org](http://www.wesd.org)

## **Adopted Budget**

**July 1, 2020—June 30, 2021**

Presented to the Budget Committee

May 7, 2020

Prepared by Business Services  
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Salem, OR 97302  
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[www.wesd.org](http://www.wesd.org)



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## Superintendent's Budget Message





**Willamette**  
EDUCATION SERVICE DISTRICT

Success, Achievement,  
Together...for All Students

## Superintendent's Budget Message

**2020-21**

Budget Committee Members, Colleagues and Education Partners:

As we prepare the Willamette ESD budget, there is significant uncertainty about the financial outlook for the 2020-2021 school year. The COVID-19 pandemic has dramatically changed the economics of our state in just a few short months.

Prior to the pandemic we were engaged in preparations to utilize the Student Success Act (SSA) funds for supporting districts, expanding our Early Intervention/Early Childhood Special Education program and broadly implementing the Regional Educator Network.

We have come to the realization that some of these plans may need to be delayed and others modified for at least the 2020-21 school year due to insufficient Corporate Activity Tax (CAT) collections as a result of the economic crisis caused by the COVID-19 pandemic.

Economic indicators all point to a downturn in Oregon's revenue projections. Unemployment is nearing record highs, and we will likely see a decrease in the \$9 billion State School Fund estimate. Due to the uncertainty of both the State School Fund estimate, and the availability of SSA funds, this proposed budget assumes full funding, but will be accompanied by a plan for expenditure reductions as we receive more accurate information.

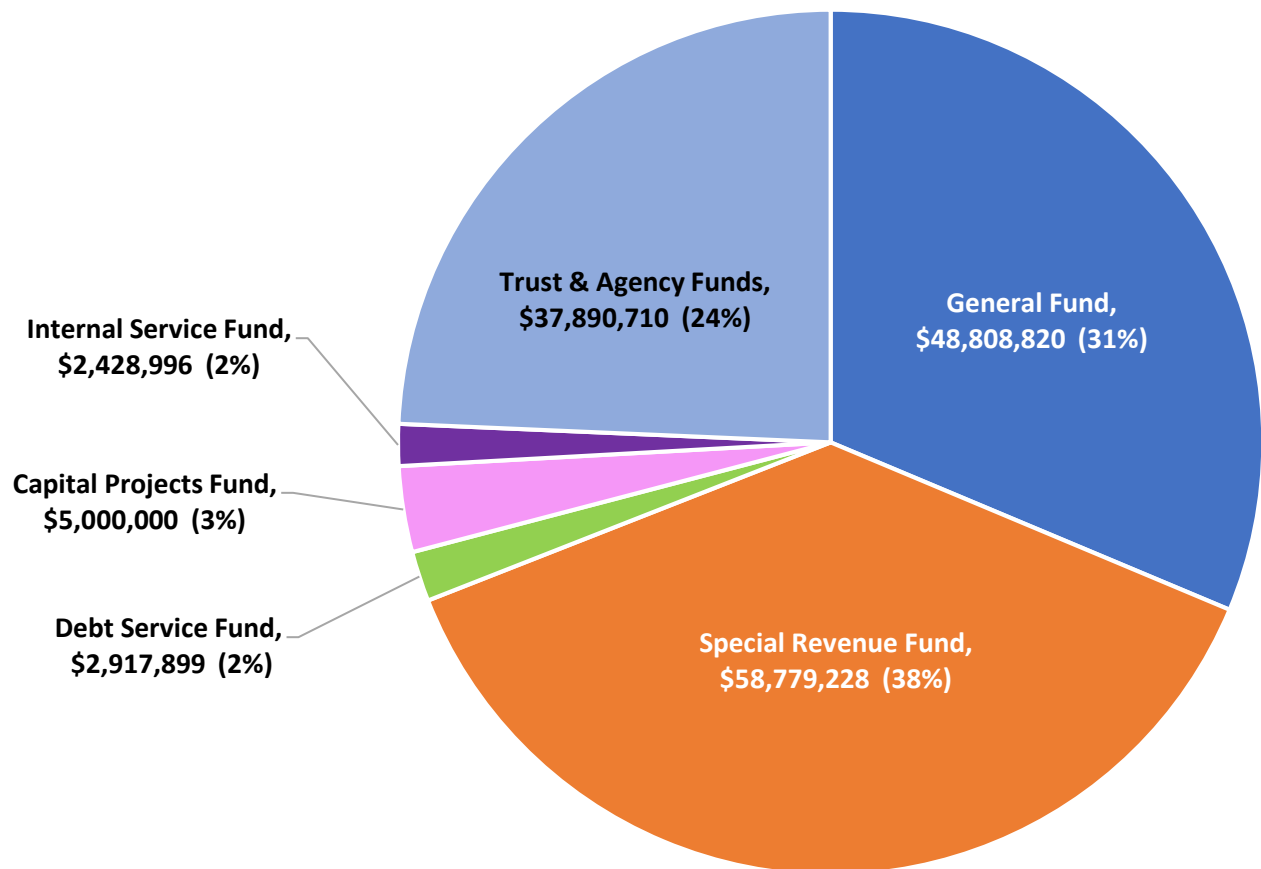
Federal funds that support our programs will likely be impacted as well. For the proposed budget, we are assuming flat funding in federal funds and will make the necessary adjustments if we don't realize that level of funding.

These challenges will not deter the Willamette ESD team from doing our utmost to ensure that our activities focus on our mission of **Success, Achievement, Together...For All Students**, regardless of funding levels for the 2020-21 school year.



## Willamette ESD 2020-21 Budget

This budget was developed using projections provided in **February of 2020** by the Oregon Department of Education. It is based on the governor's recommended allocation of \$9 billion for K-12 public education in Oregon. The Willamette ESD total budget for 2020-21 is \$155,825,653.



## Willamette ESD Staffing Levels

Budgeted full-time employee (FTE) staffing levels for the 2020-21 budget as compared to the current year are as follows:

Budget Year	Licensed FTE	Classified FTE	Admin/Non Rep FTE	Total FTE
2020-21	228.69	177.72	45.08	451.49
2019-20	221.86	164.50	37.76*	424.12

\*Budgeted FTE for 2019-20 Admin/Non Rep exceeds positions filled due to funding not received.

## Challenges in the 2020-21 Budget Process

Budget development is a process designed to establish a fiscal plan for a future time period. This plan is built on assumptions about revenue and expenditures expected for Willamette ESD. With Oregon's unsettled economic environment, we expect to see downward revisions to revenue allocations. These shortfalls will require budget adjustments and potentially significant programmatic changes in the agency. Specific challenges impacting the Willamette ESD budget for 2020-21 include the following:

- **COVID-19 Pandemic:** This global event has created economic uncertainty, and the likelihood that school funding will be reduced for 2020-21. The specific nature of this impact is difficult to predict and will require quick and decisive response. Reductions in programs funded by the State School Fund, as well as reductions in major programs funded by state contracts will change budget parameters.
  - Major education initiatives funded by the 2019 legislature will also be impacted by reduced state revenue. The Student Success Act, Regional Educator Network and the Early Intervention/Early Childhood Special Education program will likely require reductions in scope and staffing.
  - Willamette ESD is currently in the process of developing contingency plans for revenue reductions. Cut packages that reduce expenditures up to 10% for each program area will be reviewed by agency leadership and the Board of Directors in preparation for possible implementation.
- **Contract Bargaining:** Willamette ESD is currently engaged in contract bargaining to establish a new collective bargaining agreement with licensed staff. Once agreement is reached, any economic considerations may impact the 2020-21 budget.

Willamette ESD has, and will continue to exercise active and prudent fiscal oversight on the budget. The challenges listed, and any that may present themselves during the budget year, will be addressed through sound administrative analysis and timely adjustments to workforce, expenditures and budget.



## Opportunities in the 2020-21 Budget Process

Despite Oregon's economic uncertainty, education remains a top priority for the Oregon Legislature and state policy makers. Willamette ESD will work collaboratively with area school districts and education stakeholders to maximize opportunity for area children, students and families. Potential opportunities during the 2020-21 budget year include:

- **Student Success Act:** Willamette ESD will provide support to area school districts as they implement this broad school improvement initiative in their schools. We will provide technical support and coaching with specific emphasis on:
  - Data analysis
  - Identification of and support for best practices for meeting performance growth targets
  - Support to students with mental and behavioral health needs
  - Identification and support for implementing promising practices
  - Attention to cultivating a culture of internal accountability.
- **Regional Educator Network:** This program is targeted at improving how Oregon provides public school teachers, early learning professionals, and administrators with more equitable access to high quality professional learning and support throughout their careers. Willamette ESD serves as a Regional Educator Network to support our 21 school district partners in the region, as well as 10 school districts within the South Coast Education Service District region.
- **Regional Career Technical Education Center:** Our region is engaged in a public-private partnership to establish a Regional Career Technical Education Center. Area school district superintendents have prioritized career technical education, and these efforts have been given life by the substantial donation from Mountain West Investment Corporation that will fund the establishment of the program. Regional superintendents have unanimously supported the program's development, and have established an implementation goal of program opening by September of 2021.
- **Stable Local Service (LSP) Plan Commitments:** Area school districts have finalized their commitments for service purchase for 2020-21. These service commitments reflect strong confidence and consistent levels of demand for Willamette ESD services, and will likely show additional growth during the early months of the 2020-21 school year.





### School Districts Willamette ESD Serves

Willamette ESD provides services to 21 public school districts in Marion, Polk and Yamhill counties. Seventeen of the districts are formal partners with Willamette ESD, and the remaining four have withdrawn but continue to purchase services. We also serve several districts statewide accessing specific agency services. The districts in our geographic area vary greatly in enrollment from 178 students in the Falls City School District to Salem-Keizer School District with over 41,000 students.

Our partnerships with school districts in our region, and across the state, creates a strong education community that works collaboratively to address service needs and challenges.

### Willamette ESD Funding

Willamette ESD is funded through multiple funding sources, including the State School Fund and the permanent local property tax rate. State School Fund revenue for ESDs has been legislatively established at 4.5% of the revenue for our partner school districts for 2020-21. Additional revenue is generated through federal and state grants, and contracts with Local Education Agencies and third-party contracts. These varied funding sources, by their nature and unique requirements, create challenges in service provision, staffing, accounting and reporting.

### Budget Document

The 2020-21 Willamette ESD Budget is divided into several funds for transparency in tracking expenditures.

- **General Fund 100:** This fund receives revenue from property taxes, State School Fund payments and other Willamette ESD revenue. Transfers are made with Willamette ESD Board approval to the other funds of the agency, including the Special Revenue Fund, Trust and Agency Fund and the Debt Service fund. Of the total State School Fund and property tax money, 10% is budgeted to fund Willamette ESD operating expenditures. Expenditures from the 2020-21 General Fund include 33.8 FTE staff from central administration, such as Superintendent, Human Resources, and Business Services. The General Fund is also allocated to cover the costs of facilities, utilities, legal fees and insurance and other agency expenses.
- **Special Revenue Fund 200:** Receives revenue from grants, contracts and resolution services and is used to track expenditures for these programs. Major grants include Early Intervention/Early Childhood Special Education; Regional Educator Network; Regional Program for Low Incidence Handicapping Conditions, called the “Regional Program”; Youth Corrections Education Program; Student Success Act Grant to support regional school districts; and the Oregon Migrant Education Service Center.
- **Debt Service Fund 300:** Receives transfers from other funds to repay one public borrowing for the Marion Center Renovation Project and the three bonds for Unfunded Actuarial Liability for PERS.
- **Capital Project Fund 400:** Receives funds used to acquire or construct major capital facilities. This fund will receive and expend fund contributions from area school districts to support the Regional Career Technical Education Center.



- **Internal Service Fund 600:** Receives revenue through agreements for service outside of Marion, Polk and Yamhill counties and from employee benefit funds. Services for funds include student and financial software, student messaging services and other technology services.
- **Trust and Agency Funds 700-721:** Receives 90% of the property tax and State School Funds and credits these funds to partner school districts based on ADMw. As authorized by the Willamette ESD Board, districts may use these funds in a combination of “resolution funds” to purchase Willamette ESD services and “transit funds” or cash payments in lieu of services to provide Local Service Plan (LSP) programs and services within their districts.

### Changes to Budget Fund Assignment for 2020-21

In the 2020-21 budget, funding for state initiatives highlighted in the previous budget were moved into the appropriate program areas in the Special Revenue Fund as follows:

- Student Success Act funds were moved to Special Education (EI/ECSE) and School Improvement.
- Regional Educator Network funds for Willamette ESD and South Coast ESD school districts were moved to Special Revenue funds.

### Budget Preparation Methodology

Willamette ESD uses personnel-based budgeting to develop budgets, meaning that all personnel are budgeted to include complete costs, including benefits and other personnel expenses unique to the position. This provides a level of automation and accuracy that tremendously improves the efficiency and detail of the budget building process. Funding levels for the budget under development are analyzed, and changes are compared to historical expenditures to determine how resources will be budgeted. Program outcomes are reviewed to assure that budgeted resources produced the desired results. Program staff work closely with Business Services to align the budget with department decisions about program changes based on this review of outcomes.

### The Budget Committee

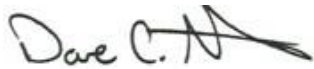
The Budget Committee has an important role in the continuing development of the agency budget. The committee will hold meetings to receive the Superintendent’s message and the budget document. The Budget Committee meetings also provide members of the public with an opportunity to ask questions and comment on the budget document. The time and place of these meetings shall be announced as provided by law. All meetings of the committee are open to the public. Minutes will be taken, made available to the public and retained in accordance with Oregon’s public meeting laws.



It is the Budget Committee's responsibility to approve the budget document as submitted by the budget officer or as revised by the committee. The committee recommends a level of spending for the year and it also specifies the property tax amount or rate for all funds in the approved budget. At the completion of the Budget Committee's work, the budget officer will submit the approved budget to the Willamette ESD Board of Directors for adoption. After the public hearing on the budget, and any changes to the budget deemed necessary by the Board following the hearing, the Board will approve the proper resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year. The Board will itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060. The Superintendent will then ensure all necessary documentation is submitted to the county assessor's office as required by law.

Willamette ESD submits this budget with confidence in our collective ability to continue to provide quality services while meeting the challenges presented to educators in general and the challenges unique to our agency. We acknowledge that this budget is a plan that will require some flexibility and adjustment as our revenue and service demands change. We work hard to meet the Oregon ESD mission, and to collaborate with our Board, partner school districts and the public to adapt to Oregon's changing educational landscape.

Sincerely,



Dave Novotney, Ph.D.  
Superintendent





## Introduction



## Our Mission

Willamette ESD is a student centered agency proudly serving a population ranging in age from birth to 25. Our mission is the touchstone of all we do at WESD. We provide a wide variety of services to the 21 school districts in our region, as well as providing technology and other services to school districts across the state.

We play a key role in our education community, providing education leadership, professional development for educators and assuring equitable access to necessary services for students from any school district, regardless of district size. We strive daily to demonstrate “Willamette Pride” and exemplify our core values.

## Our Mission

***Success, Achievement, Together... For All Students***

## Our Core Values

***Integrity—Innovation—Excellence—Partnerships***





## 2019-2020 Budget Committee

### Budget Officer

Mike Dunckel, Director of Business Services

### Board of Directors

### Term Expires

Mike Riddle	Zone 1	6.30.2021
Vacant	Zone 2	6.30.2021
Alonso Oliveros	Zone 3	6.30.2023
Anna Ali	Zone 4	6.30.2023
Larry Trott, Vice Chair	Zone 5	6.30.2021
Frank W. Pender, Jr., Chair	Business	6.30.2021
Dr. Sue Monahan	Higher Education	6.30.2023
Dr. Noelle Carroll	Social Services	6.30.2023
Bill Linhart	At-Large	6.30.2021

### Non-voting Advisory Members:

Superintendent Troy Stoops, Mt. Angel SD

### Appointed Budget Committee Members

Melissa Wolfer, Gervais SD	Position 1	6.30.2020
Eric Milburn, Perrydale SD	Position 2	6.30.2020
Kay Jones, Jefferson SD	Position 3	6.30.2021
Sheronne Blasi, Salem-Keizer SD	Position 4	6.30.2021
Scott Pillar, Cascade SD	Position 5	6.30.2022
Bill Graupp, N. Marion SD	Position 6	6.30.2021
Lisa Anderson, Willamina SD	Position 7	6.30.2022
Vacant	Position 8	6.30.2022
Vacant	Position 9	6.30.2022





## Budget Calendar

### 2019

July 16	Board Meeting - Designate Budget Officer
September 23	Develop Budget Assumptions
October 1	Board Meeting - Approve Budget Calendar
November	Begin 20-21 Proposed Budget Development
December 20	Level 1 Budgets are complete

### 2020

January	Develop growth and reduction packages as needed
April 3	Present Proposed Budget to Superintendent
April 26	Publish notice of Budget Committee meeting
May 7	Superintendent presents Budget Message
May 21	Second Budget Committee Meeting (if needed), publish notice of hearing
June 2	Budget Hearing
June 16	Second Budget Hearing (if needed)

## Administration



**Dave Novotney, Ph.D.**  
Superintendent



**Keith Ussery**  
Deputy Superintendent



**Tishri Tucker**  
Executive Assistant



**Michael Clark**  
Director of Communications  
and Public Engagement



**Mike Duncel**  
Director, Business Services



**Michael Beck**  
Director, Human Resources



**John Nielson**  
Director, Technology  
Services



**Antonio Ramos**  
Director, Oregon Migrant  
Education Services Center



**Greg Gaden**  
Director, Special  
Education



**Ella Taylor**  
Chief Research Officer, The  
Center for Education  
Innovation, Evaluation, and  
Research



**Gretchen Brunner**  
Director, School  
Improvement Services

## Board of Directors



### Board of Directors

Mike Riddle	Zone 1	6.30.2021
Vacant	Zone 2	6.30.2021
Alonso Oliveros	Zone 3	6.30.2023
Anna Ali	Zone 4	6.30.2023
Larry Trott, Vice Chair	Zone 5	6.30.2021
Frank W. Pender, Jr., Chair	Business	6.30.2021
Dr. Sue Monahan	Higher Education	6.30.2023
Dr. Noelle Carroll	Social Services	6.30.2023
Bill Linhart	At-Large	6.30.2021



**Board Advisor:** Superintendent Troy Stoops, Mt. Angel SD

## Partner School Districts

### Marion County

#### **Cascade SD**

Superintendent: Darin Drill  
ddrill@cascade.k12.or.us

#### **Gervais SD**

Superintendent: Dandy Stevens  
dandy\_stevens@gervais.k12.or.us

#### **Jefferson SD**

Superintendent: Brad Capener  
brad.capener@jefferson.k12.or.us

#### **Mt. Angel SD**

Superintendent: Troy Stoops  
stoops\_troy@mtangel.k12.or.us

#### **North Marion SD**

Superintendent: Ginger Redinger  
ginger.redinger@nmarion.k12.or.us

#### **North Santiam SD**

Superintendent: Andy Gardner  
andy.gardner@nsantiam.k12.or.us

#### **Salem-Keizer SD**

Superintendent: Christy Perry  
perry\_christy@salkeiz.k12.or.us

#### **Silver Falls SD**

Superintendent: Paul Peterson  
peterson\_paul@silverfalls.k12.or.us

#### **St. Paul SD**

Superintendent: Joe Wehrli  
jwehrli@stpaul.k12.or.us

#### **Woodburn SD**

Superintendent: William Rhoades  
wrhoades@woodburnsd.org

### Polk County

#### **Central SD**

Superintendent: Jennifer Kubista  
jkubista@central.k12.or.us

#### **Dallas SD**

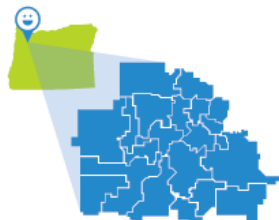
Superintendent: Andy Bellando  
andy.bellando@dsd2.org

#### **Falls City SD**

Superintendent: Art Houghtaling  
houghtaling\_art@fallscity.k12.or.us

#### **Perrydale SD**

Superintendent: Eric Milburn  
emilburn@perrydale.k12.or.us



Serving 21 Partner School Districts  
in our Region and additional  
districts statewide.

### Yamhill County

#### **Amity SD**

Superintendent: Jeff Clark  
jeff.clark@amity.or.us

#### **Dayton SD**

Superintendent: Brian Recht  
brian.recht@dayton.k12.or.us

#### **McMinnville SD**

Superintendent: Maryalice Russell  
mrussell@msd.k12.or.us

#### **Newberg SD**

Superintendent: Joseph Morelock  
morelockj@newberg.k12.or.us

#### **Sheridan SD**

Superintendent: Steve Sugg  
steven.sugg@sheridan.k12.or.us

#### **Willamina SD**

Superintendent: Carrie Zimbrick  
carrie.zimbrick@willamina.k12.or.us

#### **Yamhill-Carlton SD**

Superintendent: Charan Cline  
clinec@ycschools.org



## 90% Apportionment

Based on ODE Estimate 02.26.2020

District	20-21 ADMw Ext	20-21 Apportionment
Amity	1,038.91	376,548
Cascade	2,966.93	1,075,350
Central	3,952.17	1,432,445
Dallas	3,790.54	1,373,863
Dayton	1,228.46	445,249
Falls City	357.25	129,485
Gervais	1,775.13	643,387
Jefferson	1,087.88	394,297
McMinnville	7,866.90	2,851,321
Mt. Angel	948.47	343,768
Newberg	5,613.51	2,034,590
N. Marion	2,293.64	831,319
N. Santiam	2,679.32	971,107
Perrydale	464.52	168,363
Salem Keizer	52,455.85	19,012,373
Sheridan	1,162.57	421,368
Silver Falls	4,586.63	1,662,402
St Paul	406.93	147,490
Willamina	1,107.04	401,241
Woodburn	7,546.55	2,735,211
Yamhill Carlton	1,212.69	439,534
Total	104,541.89	37,890,711



## Organization Overview



WESD has over 150-years of history in providing support services to Oregon schools. Originally organized in 1853 as the Marion County School Office, the agency has evolved over the decades reflecting the changing needs of education.

Education faces new challenges as expectations increase for improved academic outcomes, curriculum alignment, and collaboration between educational partners. WESD is an active partner with school districts in our region and across the state, offering a multitude of services to help districts meet the ever-changing needs in education.

An overview of the organization and the services WESD provides follows.



## WESD Provided Services

### Attendance Supervisor

For school districts under 1000 students WESD can provide attendance supervisor services. This service is provided to districts at no cost and is supported by the WESD General Fund.

### Home School Registration

WESD provides a centralized registration process for students residing within the 21 school districts throughout Marion, Polk, and Yamhill counties. Registration is required for all students age 6 through 18 who are not enrolled in either public or private school.

### Crisis Response Team

The Marion and Polk Regional Crisis Response Team is a school-based service to districts. The goal of the Crisis Response Team is to assist schools in regaining stability in the wake of a crisis by supporting students and staff members experiencing loss, grief or trauma. The Crisis Response Team also supports the school administrator's efforts to manage the logistical details associated with a crisis.

### School Safety - Suicide Prevention

In partnership with local mental health agencies and Lines for Life, a regional non-profit organization, WESD provides support to area school districts. The services include a peer to peer support and crisis line, training to regional educators and the provision of protocols and assistance to school districts in addressing suicide prevention.

### WESD Support of Partner School Districts

WESD provides leadership and acts as convener for events and activities that support our partners. Executive Council meetings that bring together school district superintendents to share information and collaborate on issues are hosted by WESD. Regional meetings that assemble professionals from disciplines such as Business, Human Resources, Special Education and Technology are facilitated by WESD. Frequent professional development opportunities are provided, and WESD organizes the annual Mid-Willamette Valley Job Fair.



**Gretchen Brunner**  
503.540.4426



## Administrative and Support Services

### Business Services

Business Services provides accounts payable, payroll processing and related business service support to school districts.

### Courier

The WESD Courier Service provides pick-up and delivery services for inter-school or inter-district mail in our three-county region. Couriers visit each WESD building and each school district that purchases the service at least once a week.

### Criminal History Background Checks

Criminal background investigative services are available through criminal information services. The report provides details of arrest/ conviction, the year and the disposition.

### Frontline Education Absence Management

The Frontline Education Absence Management system (formerly AESOP) is a phone and web-based system. The system supports school districts in tracking employee absence, as well as assigning both classified and licensed substitute employees. Teachers and classified staff place their absences on a calendar through the website or by phone. The system notifies a pool of highly qualified substitute teachers and classified workers of the absences and screens them based on their certifications. School district administration can access absence and substitute reports over the Internet at any time.

### Human Resources

Human Resources services are available to support districts in the provision of a broad array of personnel and human resource related activities including job recruitment, investigations and employee appraisal/discipline.



**Mike Dunckel**  
**503.385.4611**

## Administrative and Support Services

### Legal Services

WESD provides legal services delivered by an experienced education attorney. This regional approach will provide legal counsel to address the complex questions and processes facing school districts.

Services available include:

- General legal counsel: general education, government and employment related law.
- Labor relations: collective bargaining support and contract administration from grievance response up to and including arbitration and/or unfair labor practices.
- Consultation regarding special education – excluding due process hearings.
- Professional development/training for district administrators.
- Human Resources process support.
- Complaint and investigations counsel.
- Title IX assistance – including investigations.
- Review of contracts and intergovernmental agreements.
- Sample document and template development.
- Assist and respond to OCR and ODE complaints.
- Assist and respond to BOLI complaints.

### Substitute Employee Management System

This system provides comprehensive substitute employee management services. WESD has partnered with EDUStaff to offer an area-wide system that hires, facilitates placement and effects payment for substitute employees. - Frontline Education Absence Management Service is required.



**Mike Dunckel**  
**503.385.4611**

## Administrative and Support Services

### Data Analysis/Predictive Analytics

These services include the development of school-based data teams incorporating continuous improvement models to study practice, adapt to changing circumstances, incorporate learning and refine next steps. Districts will be supported in using predictive analytics to determine longitudinal performance growth targets; data modeling to determine future performance based on current and historical data; text analytics to mine text-based content; and other data analysis to facilitate decision-making.

### Grant Writing

The grant writing services provides assistance in all aspects of writing grant proposals. Services include assistance with the following:

- Conceptualizing, developing and writing proposals
- Development of proposal budgets
- Project evaluation design
- Logic model/theory of change design
- Submission of proposals for external funding

### ODS - Early Indicator and Intervention System

Research has identified attendance, behavior, and course performance as powerful predictors of high school completion. The EIS helps to identify students at-risk of academic failure, thus allowing educators to focus their energy on helping students succeed. It is offered as a part of the Oregon Data Suite or as a stand-alone module.



**Ella Taylor**  
**503.385.4660**

## Administrative and Support Services

### ODS - Oregon Data Suite

The Oregon Data Suite (formerly Data Warehouse) provides educators an easy to use tool to monitor data points and analyze key indicators of student progress, attendance and behavior. Data from the school district's student information system is uploaded nightly and accessed through the Oregon Data Suite dashboards. The Suite is a visually intuitive tool that allows school district personnel to review student data as well as create custom reports and analysis. Included in the Suite is the Early Indicator & Intervention System that identifies students at risk of academic failure based on attendance, behavior and course performance.

### Program & Project Evaluation

Program & Project Evaluation provides a positive and supportive environment in which to conduct program and/or project evaluation. Evaluation is a collaborative process between those implementing the project and those evaluating it. The service will identify final outcomes, and feedback throughout implementation. Services include: identifying factors impacting outcomes; formative & summative evaluation; needs assessment; logic model development; qualitative & quantitative data collection and analysis; and report development and design.



**Ella Taylor**  
**503.385.4660**



## Administrative and Support Services

### General Communication Services

The WESD Communications Team provides broad communication services to school districts that may include elements of Brand Development or Video Production. For BlackBoard supported websites, WESD offers a full range of design and support services. Other web platform support is offered, with specific services available determined in a project scope process. Additional elements of professional communication in the educational environment can be considered. Social media coordination services provide school districts with support in managing content and delivery on social media platforms including Facebook, Twitter and LinkedIn. These services are intended to address a specific project goal, and not intended as broad or ongoing communication support to partners.



**Michael Clark**  
**503.540.4487**



## Programs for Children with Special Needs

### **Audiology**

Audiology Services for eligible deaf or hard of hearing children provide assistance with amplification systems, hearing aid fitting, maintenance of aids/earmolds, cochlear implant support, hearing aids, and/or hearing aid support. Services can also include in-service training for building personnel, consultation with parents and related agencies, physicians and/ or private audiologists.

### **Augmentative Communication**

Augmentative Communication/Consultation services are provided by a Speech/Language Specialist with training and experience working with students that need alternative communication. Services include evaluation, IEP support, programming equipment and consultation with classroom teachers and specialists.

### **Autism Spectrum Disorder Instructional Assistant**

Autism Spectrum Disorder Instructional Assistants (ASD-IA) have completed a set of specific ASD classroom competencies, which enables them to have the high level of expertise needed for working with students with ASD. ASD-IAs are skilled in implementing a wide range of ASD interventions directly with students. They are also able to train and coach classroom assistants, develop individualized instructional materials, and assist with environmental accommodations in both general and special education settings.

### **Autism Spectrum Disorder Specialist**

Autism Spectrum Disorder Specialists may provide consultation, professional development, functional behavior assessments, curriculum development/modifications and specially designed instruction. Professional development may include workshops featuring evidence based instructional practices with follow-up on-site coaching. These services are intended to augment state/federal/Regional services.

### **Behavior Intervention Program**

The Oasis/Behavior Intervention Program serves special education students in grades 1 – 12 whose IEP is centered primarily on behavior goals. This program focuses on teaching pro-social skills to students in an academic setting taught at the students level. The goal is to teach students skills they need to be successful in a less restrictive environment. Collaborative Problem Solving (CPS) is a key program component, and parents will be involved in learning skills and supporting their student. Slots for the program are purchased per student, for the entire school year.



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## Programs for Children with Special Needs

### Behavior Services - School Psychologist

School Psychologists support school districts with evaluation and follow-up support for students that may have an intellectual disability, emotional disturbance, or other related concerns. Evaluations can include intellectual evaluations, assessment of adaptive behaviors, file reviews, and parent/school personnel interviews. School psychologists may also provide follow-up support such as consultation and direct services for students.

### Behavior Services - Specialist

Behavior specialists provide direct and consultative services for students with challenging behaviors within the school setting. The behavior specialist may assess students' behaviors, collect data on behavior and assist teams to develop a behavior plan and evaluate its effectiveness. The specialist may also provide training and work collaboratively with administrators, teachers, and instructional assistants to demonstrate best practices, strategies and techniques to enhance instruction for targeted students.

### Braille Transcription

This service produces transcription of worksheets and other documents into Braille for students who are blind. This includes formatting to the National Guidelines, tactile graphics and to the Braille code required for the student and class content. Braille transcription services include Literary Transcription and/or Nemeth Transcription.

### Evaluations

#### Audiology Evaluations

Audiology evaluations are complete evaluations for children with hearing loss or suspected hearing loss. Evaluations can also be conducted for those specific eligibility determinations that require hearing loss be ruled out, such as Communication Disorder.

#### Autism Spectrum Disorder Evaluations

The evaluation team includes the ASD Specialist plus a Speech/Language Pathologist with additional expertise in ASD. Evaluations include all required components of the Oregon Administrative Rules. Initial and three-year eligibility evaluations for students suspected of having an ASD are conducted using the most current evidence-based assessment tools.



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## Programs for Children with Special Needs

### Evaluations

#### Early Intervention/Early Childhood Special Education Evaluations

Evaluations to determine eligibility for EI/ECSE is a resolution service provided by a team of specialists employed by WESD. This is a two step process consisting of a screening, and if necessary, an evaluation. These evaluations include testing in all developmental domains, an observation and medical and educational history review.

#### Occupational and Physical Therapy Evaluations

Occupational and Physical Therapy Evaluations assess the student's ability to function in their learning environment. Evaluation may be provided to address safety of the student and the whole school environment, access to the curriculum/program and facilities, and consultation for needed instruction in new motor skills and/or accommodations for motor abilities.

### K-8 Therapeutic Behavior Classrooms

This program is modeled after NWRES D programs that serve students who are internalizers: i.e. depressed, have anxiety, PTSD, Reactive Attachment Disorder, etc. The program will be offered regionally provided there are a minimum of 10 students per classroom. A full time social worker will support each classroom, and the program will implement Positive Behavioral Interventions and Supports, Collaborative Problem Solving and emphasize trauma informed practices to create a safe environment.

### Mental and Behavior Intervention Coach (Classified)

Mental and Behavior Intervention Coaches can support activities related to students' mental and behavioral health. This is a classified position designed to provide direct and indirect services to individuals, groups, and families under the direction of a licensed staff. Coaches can provide first tier and some of the second tier supports within a school setting.



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## Programs for Children with Special Needs

### Nursing

School Nurse Consultants provide services for students that have medical conditions that may interfere with their ability to participate in their educational program. Nurses coordinate with the student's physician regarding a plan of care and develop a Health Management Protocol or Health Alert, which outlines specific supports needed for each student. Nurses train staff to recognize and respond to student medical needs. Nurse Consultants may also provide district level training, such as Medication Administration, and may provide support to IEP and 504 teams for students with health concerns.

### Occupational Therapy

Occupational Therapy services provide assessment, technical assistance, evaluations and direct or consultative services to support students with mild to severe needs in the areas of fine motor skills, feeding skills or sensory processing. Staff development and training in these areas may also be provided.

### Physical Therapy

Physical Therapy services are provided to students with mild to severe problems in gross motor skills and physical access to the educational environment. These services can provide support and enhance student safety. Interventions include student evaluation, technical assistance to school staff, coordination with medical providers, staff training and direct or consultative therapy services. Therapists may also assist schools and families in accessing positioning and mobility support.

### Regional Behavior Training and Coaching

Service designed to build the capacity of a school's behavior team to support students with significant behavioral challenges. This service provides five days of training (throughout the year) for each participating school team. The trainings will emphasize best practices, deepening the school's systemic approach to addressing behavior issues. Trainings will also include time to problem solve through a regional community of practice. To deepen each team's systems of support, eight hours per week of on-site coaching or problem solving around specific students will be provided for all school behavior teams.



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## Programs for Children with Special Needs

### **Social Worker**

Social workers provide mental health treatment and services to support Tier 3, and support those students who are already experiencing significant distress and impairment in their functioning across environments. Social workers may also support school to address mental health in a systemic manner beginning at Tier 1 with building staff capacity. Ability to address various Tiers will depend on the amount of services purchased by the district.

### **Speech/Language Services**

Speech-Language Services are both direct service and consultation addressing students with a communication disorder that adversely affects their educational performance. Student supports include; building vocabulary, use of communication styles for different situations, and understanding and expressing ideas. Service providers include Speech/Language Specialists and Certified Speech Language Assistants. SLPs will conduct evaluations of students with suspected communication disorders and develop IEP goals and services. SLPs may also participate on pre-referral teams and provide intervention, RTI strategies, or pre-referral services and screenings for students.

### **Transition Specialist Services**

The Youth Transition Program is funded, in part, by a grant between the Department of Health and Human Services/Vocational Rehabilitation and participating school districts. Transition Specialist Services support youth with disabilities, who have a barrier to employment, in areas like career exploration, post-secondary education or training. Specialists provide a combination of direct instruction with students, as well as consultation with district special educators and vocational rehabilitation counselors. The youth transition specialist may work with students in the following areas: job exploration counseling, work-based learning experiences, counseling in post-secondary education options, workplace readiness training and instruction in self-advocacy.



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## School Improvement Services

### English Language Learner & Migrant Services

School Improvement & Instructional Services offers support to districts in serving these populations through professional development and consultative services.

### Individualized School Improvement Services

WESD provides an array of options to assist school districts with school improvement efforts. These collaborative services build capacity to make continuous, evidence based improvements. Services assist school districts conduct various elements of strategic planning including facilitating meetings, planning for collaborative endeavors across school districts, incorporating data into decision-making, establishing benchmarks, and identifying prospective goals.

### Cascade School Improvement

Cascade School Improvement includes membership in the Willamette Curriculum Coalition and on-site or off-site project support for: social-emotional learning and assessment, curriculum development, standards prioritization, Professional Learning Communities, data teams, common formative assessment, data driven decision-making, unit development, essential skills assessment, implementation, proficiency models, and effective grading practices, as well as unspecified special projects defined by the purchasing district.

### Control Tower

Control Tower is a comprehensive program that provides support to districts with work-based learning. The program provides students with skill up training that positions students for internships and employment. Control Tower, in partnership with hundreds of local industry partners, hosts student information and career related opportunities on an online portal called Launch Path. The program will place students in meaningful work related training and experience that fits their goals and skill level. This program will provide support for a sustainable model of work-based learning for high school students, connecting school districts and industry partners.

### Emergency Management Planning

This service assists school districts in developing an emergency preparation framework that is adaptable, yet also provides consistency and cohesion among the schools in the WESD's jurisdiction. WESD will assist districts with developing and reviewing emergency operations plans, identifying vulnerabilities, developing strategies for response, linking with county emergency managers and involving community partners.



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## School Improvement Services

### Family Support Advocate

Family Support Advocates (FSA) assist families of students who are at risk for violence, self-harm or self-destructive behaviors. FSAs help bridge gaps between essential social services and the students and families who need those services. In addition, FSAs monitor and support troubled or challenging youth in school. FSAs also conduct small group sessions for at-risk youth on topics such as social skills, achievement, motivation, aggression, grief, loss, and drug and alcohol prevention. School staff may also benefit from consultation with an experienced FSA who can provide information and training on a variety of prevention topics and programs.

### Library Media Specialist

A licensed Media Specialist will assist in implementing a strong school library program. The specialist supports both administration and staff in assuring K-12 library skills, equitable access, and development and maintenance of library collections.

### Mid-Willamette Education Consortium

Articulation agreements emphasizing high academic standards, and linking secondary school coursework with programs at Chemeketa Community College, are available with membership in this consortium. Coordination services also include secondary program approval, special professional technical licensure for secondary teachers, collaborative applications for federal and state vocational improvement grants, and data collection for federal and state reporting.

### School Safety - Suicide Prevention

In partnership with local mental health agencies and Lines for Life, a regional non-profit organization, WESD provides support to area school districts. The services include a peer to peer support and crisis line, training to regional educators and the provision of protocols and assistance to school districts in addressing suicide prevention.



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## School Improvement Services

### **School Safety - Threat Assessment/ Sexual Incident Response**

WESD provides comprehensive, graduated threat assessment coordination. Level One screenings occur at the school level. Our threat assessment team leader collaborates with the school and community representatives to establish and train the school teams to effectively manage situations and students of concern. Level Two assessments are conducted by a multi-agency threat assessment team and our team leader serves as the education representative in this process. That team reviews all Level Two threat assessments, provides ongoing support for difficult cases, and provides a direct conduit to community services--especially for students deemed at high risk.

The Sexual Incident Response System mirrors the two-level Threat Assessment system. Level One screenings review students demonstrating concerning sexual behavior. The Level Two incident response includes staffing by a multi-agency team of professionals that would assist in developing a safety plan and recommend interventions as needed.

### **Willamette Curriculum Coalition**

The Willamette Curriculum Coalition (WCC) helps schools (and districts) improve teaching and learning. WCC provides high-quality professional development and technical assistance to teachers, instructional coaches and school leaders. WCC also helps districts implement state and federal education initiatives, develop and align curriculum, craft improvement plans, develop accountability systems, and use data to improve achievement.

### **Willamette Promise**

The Willamette Promise provides local schools support in reaching our state's education goals. Willamette Promise supports those goals by increasing student's chances for degree attainment through the completion of college courses while still in high school. It also greatly expands the opportunities for students to complete career and technical education courses leading to industry certification and careers. Willamette Promise provides these opportunities for students at a significant cost savings for families.

### **Work Sample Scoring – ORSkills**

WESD and the Oregon Department of Education provide schools and districts with access to a variety of high school level prompts in Reading, Writing and Mathematics. Prompts and scoring are available in 10 languages. The ORSkills system simplifies and accelerates work sample scoring by providing easy access to trained scorers from around Oregon. Work samples are scored two or three times, typically in less than 24 hours, and the results returned electronically.



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## Technology Services

### **E-Learning - Destiny Library System**

Destiny Library System provides a platform to manage library resources. The system includes real time inventory tracking of both physical and digital media assets. The system facilitates 24 hour access from the library, classroom or home.

### **E-Learning - Learn 360 Streaming Media**

Learn360 provides award-winning digital reference content, with research databases, eBook collections, streaming video, and eLearning Modules spanning a variety of core subject areas and grade levels.

### **E-Learning - Odyssey**

Odysseyware provides online curriculum and instructional services. Educators and students have access to more than 300 standards- aligned courses and instructional materials in core subjects.

### **E-mail Hosting/Management**

Email system hosting and management is available through the WESD secure data center. Email servers are backed up daily and provide SPAM and virus security. Email managed through Office 365 and/or Google also provides SPAM and virus security. Email is accessed via a desktop client and web-based client, allowing email pickup and access from any location. The WESD hosted email system is MS Exchange using the MS Outlook client. The WESD Cloud management service is through Office 365 and/or Google.

### **Internet Connectivity - Last Mile and Internet Bandwidth & Services**

Districts accessing internet connectivity through WESD resolve for both unique district last mile bandwidth, as well as the uniform transit flat rate. In addition to bandwidth, this holistic support includes direct wide-area network support for technology infrastructure, network hardware and software, and maintenance. Staff consultation is available to facilitate local district networking projects. By selecting this service, your district gives WESD authorization to file for eRate discounts for the direct internet connections to your district.

### **Jamf**

Jamf software gives employees and students the tools they need to have more profound moments at work and in the classroom. Designed to automate device management for you while driving end-user productivity and creativity.



**John Nielson**  
**503.385.4795**

## Technology Services

### **Network Security/Server Engineering**

Network security/server engineering provides services and support to school districts. Services may be purchased in either blocks of time or through the resolution for staff FTE.

### **PowerSchool Business Software - eFinance**

PowerSchool Business Software - eFinance (formerly Sungard) includes a web-based computerized accounting package for general ledger, payroll, personnel records, leave accounting, fixed assets, as well as software training and technical support.

### **PowerSchool Special Education Module - IEP Plus**

PowerSchool Special Education Module - IEP Plus (formerly Sungard) can create and manage IEPs in a single software package. IEP Plus stores all historical student records, including all services that the student has received. In addition it will automatically bill Medicaid for all Medicaid related services. It interfaces with DHS and does Medicaid eligibility checks as well. All reporting is automated and reports upload into the Special Ed Census.

### **PowerSchool Student Software- eSchool PLUS**

PowerSchool Student Software - eSchool PLUS (formerly Sungard) is a web-based student information system that allows teachers to manage attendance, grades, communications with parents, discipline records and state test scores. Administrators will value the sophisticated reporting capabilities of this software.

### **PowerSchool Special Education**

The PowerSchool Special Education software manages compliance, intervention, and all special education services using a fully customizable solution. The platform adapts for educators to meet both district and state requirements.

### **PowerSchool Student Information System**

The PowerSchool Student Information System platform is designed specifically for K-12 education. The student data management component facilitates personalized learning, fosters collaboration and communication both inside and outside of the classroom. The system provides insights to drive student growth and improve student outcomes.



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## Technology Services

### PowerSchool Support - Level 2

PowerSchool Software - Level 2 Support (formerly Sungard) provides customer support for eFinance, eSchool and IEP Plus. In addition WESD supports Powerschool Student Information System and Powerschool Special Education Software. This support is available to districts through two rate options: a per-ADMw annual cost or quarter-hour of use rate. Support options include data support, programming and report creation.

### School Messenger

This telephone auto-dialer system can provide notification of school delays and closures to staff, as well as attendance information to parents.

### Sophos

Sophos Intercept X employs a comprehensive defense-in-depth approach to endpoint protection, rather than simply relying on one primary security technique to block even previously unseen security threats like ransomware and other malware.

### Technology Systems Support

This service provides support to school districts with an on- site technician. Technology Systems Support includes routine maintenance, troubleshooting, general application use, and installation of new software and hardware.

### Technology Training

This service provides your staff with technology trainings at an hourly rate.



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## Major State Grants/Contracts

### Regional Program

WESD provides specialized direct, instruction, related services, consultation, supervision, and equipment loans to children and students with low incidence disabilities who have hearing or vision impairment, orthopedic impairment, or autism, age birth to 21. The program also provides professional development and consultation for those districts providing direct services using their own staff.

### Early Intervention/Early Childhood Special Education (EI/ECSE)

The Early Intervention/Early Childhood Special Education (EI/ECSE) program provides services for families with children age birth to five who qualify for special education services based on a developmental delay or sensory impairment that meets the state eligibility guidelines related to speech and language, motor, socialization, behavior, learning, vision and/or hearing and reside in Marion, Polk or Yamhill counties. These programs provide family-focused, home-based, or toddler group services for children birth to three years of age.

### Youth Corrections Education Program

WESD provides the education program at the MacLaren Youth Correctional Facility. This accredited high school program operates on a modified year-round schedule providing both core and elective courses and a curriculum tailored for the population. WESD also provides post-secondary, career and technical instruction for older students and high school graduates in this program.

### Oregon Textbook and Media Center

The Oregon Textbook and Media Center (OTMC) is a state center providing Braille, large print textbooks, and related materials for students eligible for regional program services for students with vision impairment. OTMC staff work with regional vision staff to assure that students have access to books and materials used in the instructional setting.

### Oregon Migrant Education Service Center

The primary objective of the Oregon Migrant Education Service Center is to serve school districts which enroll Oregon's 22,000+ migrant students. The program provides comprehensive and frequent technical assistance to programs in order to assist all migrant education staff of the eighteen (18) Title I-C regional programs in best serving the educational needs of migrant children.



**Willamette ESD**  
**503.588.5330**





## Basis of Accounting/Budget Process

### Reporting Entity

The Willamette Education Service District (ESD) is a municipal corporation and serves as the administrative agent for more than 40 state and federal projects throughout Marion, Polk, and Yamhill counties. The District was formed in accordance with ORS 334.020 and Section, 25, Chapter 784 Oregon Laws 1933. The ESD offers services in four core areas: school improvement, technology, programs for children with special needs, and administrative support. Control is vested in its board of directors. Five directors are elected by service area school district boards. These five board members then appoint an additional three directors who represent business, higher education, social services and at-large sectors of the service community. Administrative functions are delegated to individuals who report to and are responsible to the board. The chief administrative officer is the superintendent.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental entities and special service districts which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units, as defined by the Governmental Accounting Standards Board (GASB) Statement 61, or included in these basic financial statements.

### Government-Wide Financial Statements

Financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The accounts are organized and operated on the basis of funds. A fund is an independent, self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the value is received without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, certain programs are funded by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are monies from both restricted and unrestricted net position available to finance the program. It is the policy to first apply cost-reimbursement grant resources to such programs and then general revenues.



## Governmental Fund Types

Governmental funds are used to account for general government activities. Governmental fund types use the flow of *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. All revenues reported in the governmental funds are considered to be available if they are collected within sixty days after year-end. Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, and certain compensated absences and claims and judgments which are not recognized as expenditures because they will be liquidated with future expendable financial resources. Capital asset acquisitions are reported as expenditures in the governmental funds, and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

## Budgets

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 Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except that property taxes received after year-end are not considered budgetary resources in the funds, inventory is expensed when purchased, debt, post-employment benefits and accrued vacation are recorded as an expense when paid, capital outlay is recorded as an expenditure rather than capitalized, and depreciation and amortization are not recorded on capital assets. Also, proceeds of long-term borrowing are recognized as an "other financing source" and principal paid is considered an expenditure. Bond issue costs are recognized as expenditures when bonds are issued (rather than amortizing over the life of the bonds). OPEB costs are expensed when paid instead of when the liability is incurred.

The budgeting process begins by appointing Budget Committee members in the fall of each year. Recommendations are developed through early spring with the budget committee approving the budget in late spring. Public notices of the budget hearing are generally published in May or June with a public hearing being held in June. The Board may amend the budget prior to adoption. However, budgeted expenditures for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.



Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, Debt Service, Contingencies, and Transfers.

Expenditures cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances, which could not be determined at the time the budget was adopted.

## Fund Balance

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – non-spendable, restricted, committed, assigned, and unassigned.

Non-spendable fund balance represents amounts that are not in a spendable form. The non-spendable fund balance represents prepaid expenses.

Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).

Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.

Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The board has granted the Superintendent and the Director of Business Services with the authority to classify fund balances as assigned.

Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned. There were no assigned fund balances at the year end.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

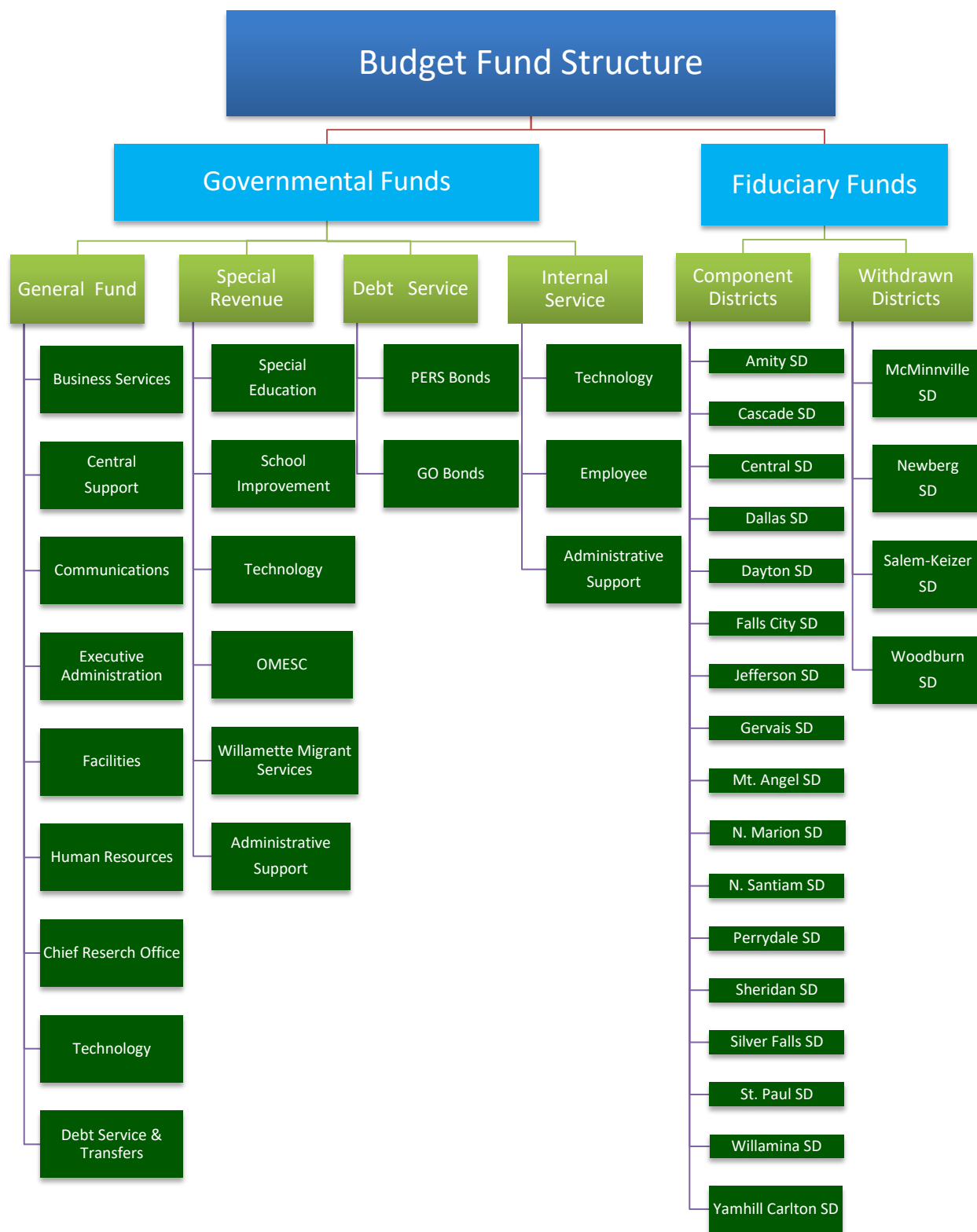


To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy. The District wants to maintain a minimum ending fund balance of 4% of General Fund revenues.

## **Property Tax Limitations**

The State of Oregon imposes a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this requirement has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The State further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction is accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.





## Fund Descriptions

### General Fund

The General Fund receives revenue from State School Fund (SSF) payments, property taxes, beginning fund balance, fees charged to grants, rents and other miscellaneous revenue. General Fund revenue represents 31% of the total budget.

90% of SSF and property tax money is allocated and transferred to school districts' accounts in the Trust and Agency Fund. The remaining 10% along with other revenue is budgeted to fund WESD operating expenditures. Budgeted for the 2020-2021 General Fund are 33.76 FTE staff including Executive Administration, Human Resources, Business Services, Research Center, Communications, Central Support, Facilities, Technology and School Improvement. The General Fund includes debt service and the costs for facilities maintenance, utilities, legal fees, insurance and other agency costs.

### Special Revenue Fund

Special Revenue Funds receive revenue from State and Federal grants and contracts, districts' local service plan for resolutions, intergovernmental agreements and other miscellaneous revenue. Special Revenue Funds represent 38% of the total budget.

The Special Revenue Fund supports the services WESD provides to districts, families and other agencies. Budgeted are 404.68 FTE for 2020-2021. Services fall under five categories:

- Programs for Children with Special Needs
- School Improvement and Improvement of Instruction
- Technology Services and Support
- Migrant Education and Services
- Administrative Services

Special Education accounts for 56% of the fund. Major programs include Early Childhood/Early Childhood Special Education (EI/ECSE), the Regional Program for low incidence handicapping conditions, K-12 Speech/Language services and Behavior services. School Improvement accounts for 27% of the fund. Major programs are Youth Corrections, the Student Investment Act and the Willamette Promise. School Improvement also provides for School Safety/Threat Assessment, Family Support Advocates, curriculum and collaborative services. Technology Services are 3% of the fund and provide internet connectivity, student software, financial software and support, Oregon Data Suite, email and other services. Migrant Education and Services is 5% of the fund and Administrative Services are 9% of the fund.

### Debt Service Fund

The Debt Service Fund receives revenue in the form of transfers from the General Fund, services to other funds and interested earnings. Debt Service revenue represents 2% of the total budget.





The Debt Service Fund pays principal and interest for the debt for one public borrowing for the Marion Center renovation and three PERS bonds for Unfunded Actuarial Liability.

## **Capital Projects Fund**

The Capital Projects Fund is used to acquire, construct or make capital improvements to facilities. The agency will utilize the Capital Projects Fund to account for the construction cost of a Regional Career and technical Education Center. The Capital Projects fund represents 3% of the total budget.

## **Internal Service Fund**

The Internal Service Fund receives revenue through agreements for service to other agencies, districts outside of Marion, Polk and Yamhill counties and from employee benefit funds. Services for funds include student and financial software, student messaging services and other technology services and support. The Internal Service Fund is 2% of the total budget.

## **Trust and Agency Fund**

The General Fund transfers 90% of State School Fund (SSF) payments and property taxes received to the Trust and Agency Fund. Funds not expended from the previous year are recorded as beginning fund balances. District administrators meet with WESD administrators to resolve for the services WESD will provide. Through this process their Local Service Plan (LSP) is developed for the upcoming year and finalized. The resolution funds are transferred to the Special Revenue Fund to support the programs and services resolved for. Transit funds are quarterly cash payments in lieu of services. The Trust and Agency revenue represents 24% of the total budget.



## Budget Overview



# Willamette Education Service District

## 2020-2021 Budget

### Summary of Requirements

All Funds				
By Major Function	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
Instruction	\$ 18,416,516	\$ 20,826,831	\$ 22,500,681	\$ 27,001,814
Support Services	25,593,716	26,253,857	29,693,121	39,351,432
Enterprise & Community Services	52,287	50,458	115,980	109,427
Building Construction & Improvement	404,243	189,404	-	5,000,000
Transit, Debt Service & Transfers	73,390,994	74,077,418	77,003,314	79,914,256
Contingencies	-	-	3,839,730	4,448,724
<b>Total</b>	<b>\$ 117,857,756</b>	<b>\$ 121,397,968</b>	<b>\$ 133,152,826</b>	<b>\$ 155,825,653</b>
<b>State Initiatives</b>				
Instruction	\$ -	\$ -	\$ 1,992,455	\$ -
Support Services	-	-	3,613,000	-
Transit, Debt Service & Transfers	-	-	3,643,696	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,249,151</b>	<b>\$ -</b>
<b>Total Requirements</b>	<b>\$ 117,857,756</b>	<b>\$ 121,397,968</b>	<b>\$ 142,401,977</b>	<b>\$ 155,825,653</b>

By Major Fund	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
General Fund	\$ 39,124,479	\$ 40,024,106	\$ 45,917,521	\$ 48,808,820
Special Revenue Fund	39,268,103	41,628,144	45,433,042	58,779,228
Debt Service Fund	2,892,850	2,937,222	2,807,468	2,917,899
Capital Projects Fund	404,243	189,404	-	5,000,000
Internal Service Fund	1,882,219	1,532,790	1,997,179	2,428,996
Trust & Agency Funds	34,285,862	35,086,302	36,997,616	37,890,710
<b>Total</b>	<b>\$ 117,857,756</b>	<b>\$ 121,397,968</b>	<b>\$ 133,152,826</b>	<b>\$ 155,825,653</b>
<b>State Initiatives</b>				
Special Revenue Fund	\$ -	\$ -	\$ 5,605,455	\$ -
Trust & Agency Funds	-	-	3,643,696	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,249,151</b>	<b>\$ -</b>
<b>Total Requirements</b>	<b>\$ 117,857,756</b>	<b>\$ 121,397,968</b>	<b>\$ 142,401,977</b>	<b>\$ 155,825,653</b>

\*2019-2020 State Initiatives, including SSA, SSA/EI/ECSE and REN were incorporated into the 2020-2021 Special Revenue Fund.

# Willamette Education Service District

## 2020-2021 Budget

### Summary of Requirements

Individual Funds				
General Fund	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
Support Services	\$ 4,366,080	\$ 4,634,457	\$ 5,138,831	\$ 5,802,449
Other Uses	34,758,399	35,389,649	36,938,960	38,557,647
Contingencies	-		3,839,730	4,448,724
<b>Total Requirements General Fund</b>	<b>\$ 39,124,479</b>	<b>\$ 40,024,106</b>	<b>\$ 45,917,521</b>	<b>\$ 48,808,820</b>
Special Revenue Funds	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
Instruction	\$ 18,416,516	\$ 20,826,831	\$ 22,500,681	\$ 27,001,814
Support Services	19,345,417	20,086,610	22,557,111	31,314,315
Enterprise and Community Services	52,287	50,458	115,980	109,427
Other Uses	1,453,883	664,245	259,270	353,672
<b>Total</b>	<b>\$ 39,268,103</b>	<b>\$ 41,628,144</b>	<b>\$ 45,433,042</b>	<b>\$ 58,779,228</b>
<b>State Initiatives</b>				
Instruction	\$ -	\$ -	\$ 1,992,455	
Support Services	-	-	3,613,000	
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,605,455</b>	<b>\$ -</b>
<i>*2019-2020 State Initiatives were incorporated into the 2020-2021 Special Revenue Fund.</i>				
<b>Total Requirements Special Revenue Funds</b>	<b>\$ 39,268,103</b>	<b>\$ 41,628,144</b>	<b>\$ 51,038,497</b>	<b>\$ 58,779,228</b>
Debt Service Fund	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
Other Uses	\$ 2,892,850	\$ 2,937,222	\$ 2,807,468	\$ 2,917,899
<b>Total Requirements Debt Service Fund</b>	<b>\$ 2,892,850</b>	<b>\$ 2,937,222</b>	<b>\$ 2,807,468</b>	<b>\$ 2,917,899</b>
Capital Projects Fund	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
Capital Outlay	\$ 404,243	\$ 189,404	\$ -	\$ 5,000,000
<b>Total Requirements Capital Projects Fund</b>	<b>\$ 404,243</b>	<b>\$ 189,404</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>
Internal Service Fund	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
Support Services	\$ 1,882,219	\$ 1,532,790	\$ 1,997,179	\$ 2,234,668
Other Uses	-	-	-	194,328
<b>Total Requirements Capital Projects Fund</b>	<b>\$ 1,882,219</b>	<b>\$ 1,532,790</b>	<b>\$ 1,997,179</b>	<b>\$ 2,428,996</b>
Trust and Agency Funds	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
Other Uses	\$ 34,285,862	\$ 35,086,302	\$ 36,997,616	\$ 37,890,710
<b>Total</b>	<b>\$ 34,285,862</b>	<b>\$ 35,086,302</b>	<b>\$ 36,997,616</b>	<b>\$ 37,890,710</b>
<b>State Initiatives</b>				
Other Uses	\$ -	\$ -	\$ 3,643,696	
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,643,696</b>	<b>\$ -</b>
<i>*2019-2020 State Initiatives were incorporated into the 2020-2021 Special Revenue Fund.</i>				
<b>Total Requirements Trust and Agency Funds</b>	<b>\$ 34,285,862</b>	<b>\$ 35,086,302</b>	<b>\$ 40,641,312</b>	<b>\$ 37,890,710</b>
<b>Total Requirements</b>	<b>\$ 117,857,756</b>	<b>\$ 121,397,968</b>	<b>\$ 142,401,977</b>	<b>\$ 155,825,653</b>

## Willamette Education Service District 2020-2021 Budget

Total Budget

\$155,825,653

WESD annually develops a Proposed Budget that represents a financial plan for the upcoming fiscal year. The plan determines how funds are allocated and spent toward programs that provide educational and support services to school districts.

BUDGET PROCESS - in brief - revenue estimates are developed after careful analysis. Current and prior year expenditures for all funds and programs are analyzed. Meetings with each component school district determine service needs for the upcoming year. The budget is then prepared.

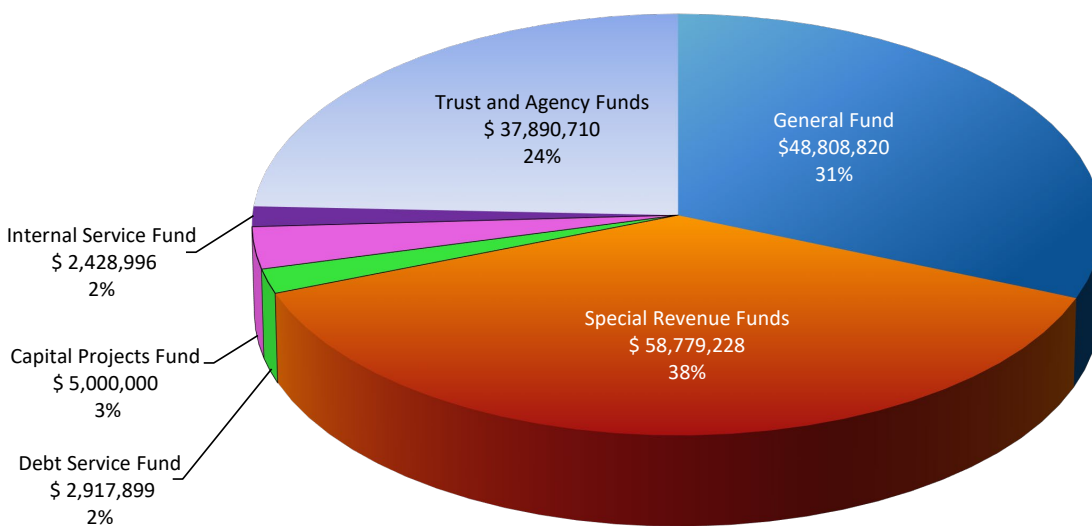
Notice of the Budget Committee Meeting is published. The Proposed Budget is distributed to the Budget Committee and made available to the public.

During the Budget Committee meeting the Superintendent delivers the Budget Message and the proposed budget to the Budget Committee for consideration and deliberation. The committee has an opportunity to ask questions, obtain clarification or request revisions to the budget. The public has opportunity to testify. Upon completion of their deliberation, if no further changes are needed, the committee approves the Proposed Budget.

Notice of the Budget Hearing is published and posted on the WESD website. At the Budget Hearing the approved budget is presented to the Board. The public again has opportunity to comment. If the Board deems no changes are needed the Board adopts the Approved Budget.

The Adopted Budget becomes the financial plan for the new fiscal year. The chart below illustrates the funds that comprise the total budget for WESD. More information on each fund is found in the sections that follow.

### 2020-2021 Adopted

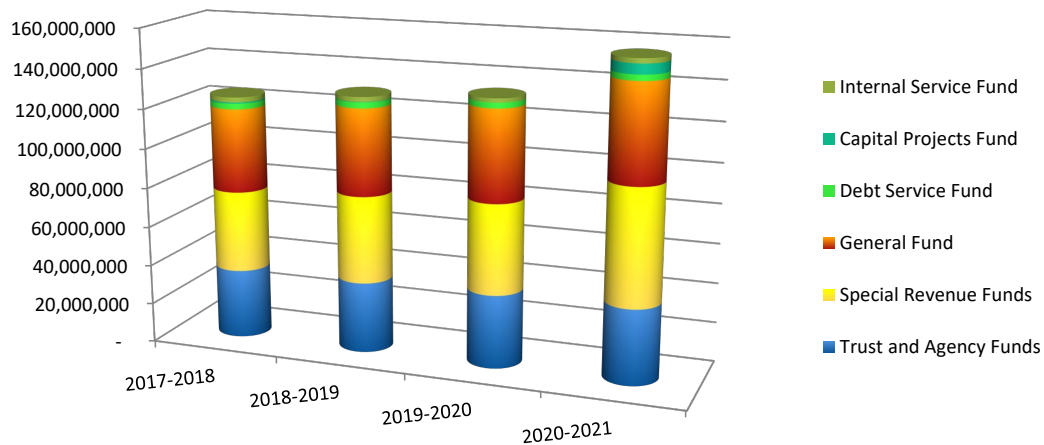


# Willamette Education Service District 2020-2021 Budget

## Revenue Summary All Funds

Fund Group	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
100	General Fund	\$ 42,443,007	\$ 43,878,674	\$ 45,917,521	\$ 48,808,820
200	Special Revenue Funds	41,084,855	44,060,654	45,433,042	58,779,228
300	Debt Service Fund	2,903,353	2,959,656	2,807,468	2,917,899
400	Capital Projects Fund	592,547	189,404	-	5,000,000
600	Internal Service Fund	2,518,463	2,416,762	1,997,179	2,428,996
700	Trust and Agency Funds	35,075,566	35,798,546	36,997,616	37,890,710
		<b>\$ 124,617,791</b>	<b>\$ 129,303,696</b>	<b>\$ 133,152,826</b>	<b>\$ 155,825,653</b>
<b>State Initiatives</b>					
200	State Initiatives Spec Rev Funds	\$ -	\$ -	\$ 5,605,455	\$ -
700	State Initiatives District Funds	-	-	3,643,696	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,249,151</b>	<b>\$ -</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 124,617,791</b>	<b>\$ 129,303,696</b>	<b>\$ 142,401,977</b>	<b>\$ 155,825,653</b>

4-YEAR REVENUE COMPARISON



## Revenue Summary by Major Account

Fund Group	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
R1000	Local Sources	\$ 21,666,473	\$ 23,538,123	\$ 22,564,129	\$ 24,954,936
R2000	Intermediate Sources	12,289	24,510	25,000	25,000
R3000	State Sources	42,277,665	45,002,975	47,576,675	65,726,641
R4000	Federal Sources	6,946,671	7,744,512	8,048,800	7,711,953
R5000	Other Sources	53,714,693	52,993,576	54,938,222	57,407,123
		<b>\$ 124,617,791</b>	<b>\$ 129,303,696</b>	<b>\$ 133,152,826</b>	<b>\$ 155,825,653</b>
<b>State Initiatives</b>					
R3000	State Sources	\$ -	\$ -	\$ 9,249,151	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,249,151</b>	<b>\$ -</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 124,617,791</b>	<b>\$ 129,303,696</b>	<b>\$ 142,401,977</b>	<b>\$ 155,825,653</b>

\*2019-2020 State Initiatives, including SSA, SSA/EI/ECSE and REN were incorporated into the 2020-2021 Special Revenue Fund.



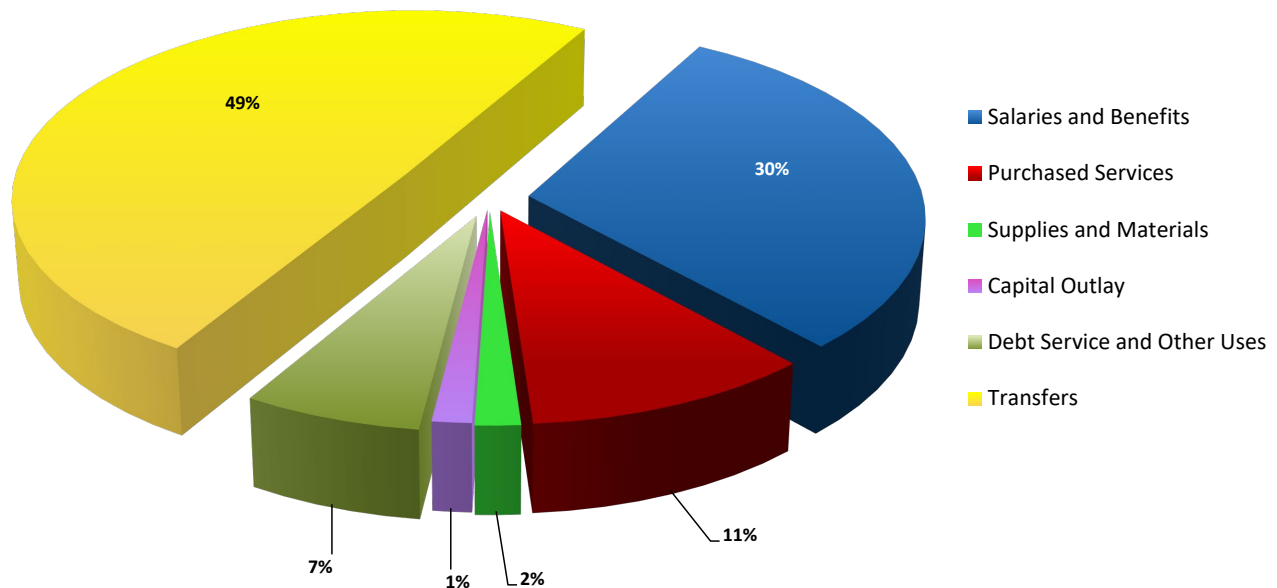
## Willamette Education Service District 2020-2021 Budget

### Expenditure Summary by Major Account All Funds

Account Group	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Adopted	2020-2021 FTE
100	Salaries	\$ 17,431,529	\$ 18,639,709	\$ 23,714,573	388.79	\$ 29,340,441	451.49
200	Associated Payroll Costs	9,657,031	10,380,969	14,731,835		17,693,475	
300	Purchased Services	12,460,020	12,551,003	9,263,568		16,578,495	
400	Supplies & Materials	2,191,785	3,088,515	2,288,725		2,598,342	
500	Capital Outlay	878,188	658,411	160,650		2,255,000	
600	Other Objects	4,570,301	4,939,165	4,957,899		5,730,689	
700	Transfer	70,498,144	71,140,196	74,195,846		77,180,487	
800	Other Uses	-	-	3,839,730		4,448,724	
		<b>\$ 117,686,998</b>	<b>\$ 121,397,968</b>	<b>\$ 133,152,826</b>	<b>388.79</b>	<b>\$ 155,825,653</b>	<b>451.49</b>
<b>State Initiatives</b>							
100	Salaries	\$ -	\$ -	\$ 2,490,988	35.33		
200	Associated Payroll Costs	-	-	1,340,691	-		
300	Purchased Services	-	-	1,371,378	-		
400	Supplies & Materials	-	-	164,579	-		
600	Other Objects	-	-	237,819	-		
700	Transit	-	-	3,643,696	-		
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,249,151</b>	<b>35.33</b>	<b>\$ -</b>	<b>0.00</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 117,686,998</b>	<b>\$ 121,397,968</b>	<b>\$ 142,401,977</b>	<b>424.12</b>	<b>\$ 155,825,653</b>	<b>451.49</b>

\*2019-2020 State Initiatives, including SSA, SSA/EI/ECSE and REN were incorporated into the 2020-2021 Special Revenue Fund.

OBJECT CATEGORIES AS A % OF TOTAL BUDGET



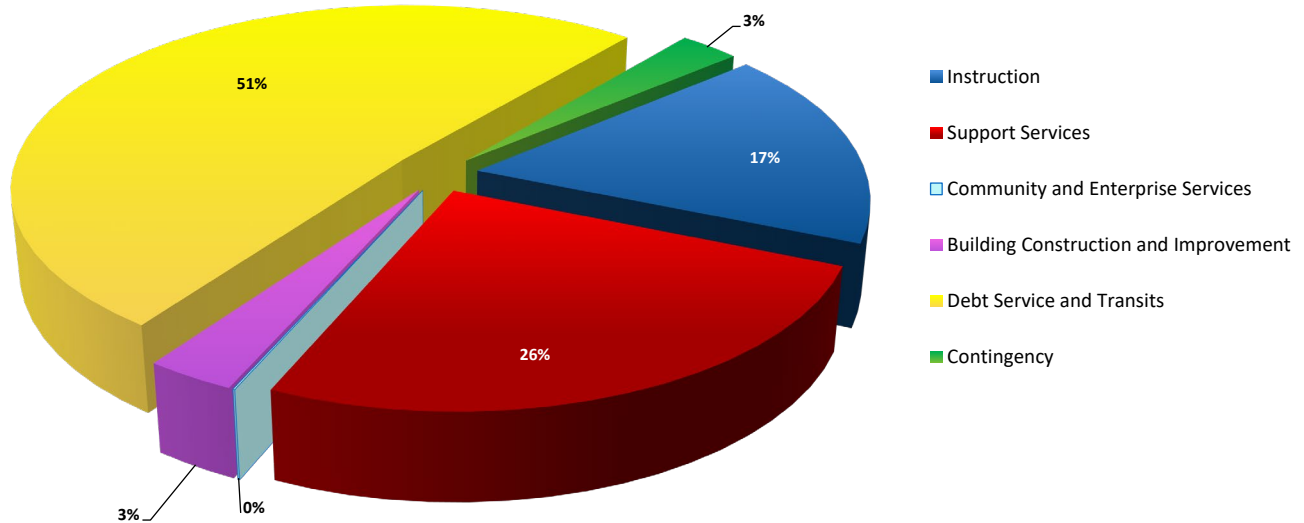
## Willamette Education Service District 2020-2021 Budget

### Expenditure Summary by Major Function All Funds

Account Group	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Adopted	2020-2021 FTE
1000	Instruction	\$ 18,416,516	\$ 20,826,831	\$ 22,500,681	194.85	\$ 27,001,814	231.88
2000	Support Services	25,422,958	26,157,613	29,693,121	193.55	39,545,760	219.36
3000	Community and Enterprise Services	52,287	50,458	115,980	0.40	109,427	0.25
4000	Building Construction and Improvemer	404,243	189,404	-		5,000,000	
5000	Debt Service and Transits	73,390,994	74,077,418	77,003,314		79,719,928	
6000	Contingency	-	-	3,839,730		4,448,724	
		<b>\$ 117,686,998</b>	<b>\$ 121,301,724</b>	<b>\$ 133,152,826</b>	<b>388.79</b>	<b>\$ 155,825,653</b>	<b>451.49</b>
<b>State Initiatives</b>							
1000	Instruction	\$ -	\$ -	\$ 1,992,455	17.63		
2000	Support Services	-	-	3,613,000	17.70		
5000	Transits	-	-	3,643,696	-		
		-	-	<b>9,249,151</b>	<b>35.33</b>	-	-
<b>TOTAL ALL FUNDS</b>		<b>\$ 117,686,998</b>	<b>\$ 121,301,724</b>	<b>\$ 142,401,977</b>	<b>424.12</b>	<b>\$ 155,825,653</b>	<b>451.49</b>

\*2019-2020 State Initiatives, including SSA, SSA/EI/ECSE and REN were incorporated into the 2020-2021 Special Revenue Fund.

FUNCTION CATEGORIES AS A % OF TOTAL BUDGET

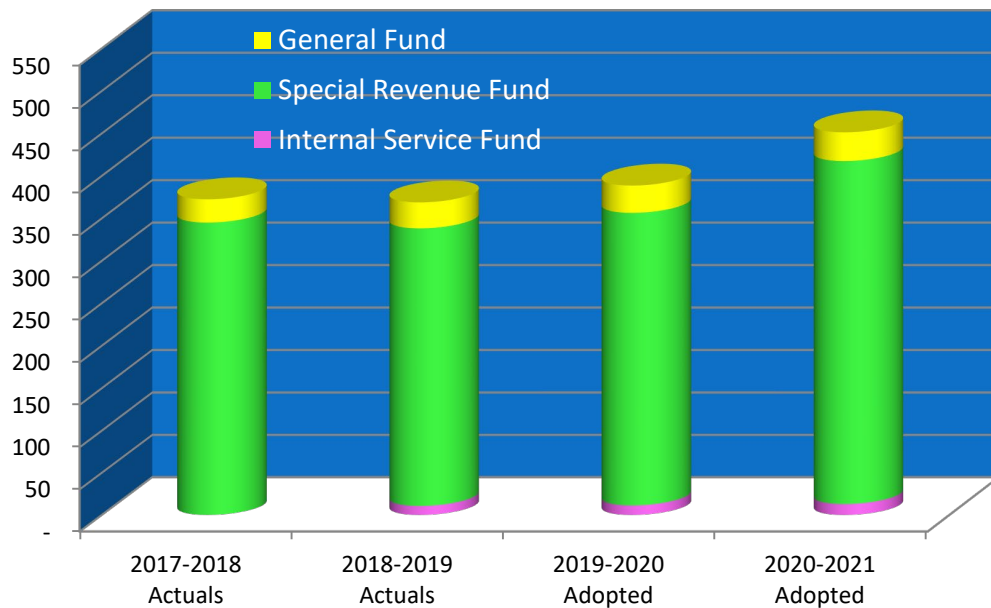


## Willamette Education Service District 2020-2021 Budget

### FTE by Fund

Fund	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Adopted
General Fund	27.38	30.54	32.10	33.76
Special Revenue Fund	345.24	327.68	345.30	404.68
Internal Service Fund	-	10.76	11.39	13.05
<b>TOTAL FTE</b>	<b>372.62</b>	<b>368.98</b>	<b>388.79</b>	<b>451.49</b>
State Initiatives			35.33	
<b>TOTAL FTE</b>	<b>372.62</b>	<b>368.98</b>	<b>424.12</b>	<b>451.49</b>
<b>% Increase or Decrease</b>		<b>-1%</b>	<b>15%</b>	<b>6%</b>

*\*2019-2020 State Initiatives, including SSA, SSA/EI/ECSE and REN were incorporated into the 2020-2021 Special Revenue Fund.*



### FTE by Category

Fund	Licensed	Classified	Confidential	Admin/Non Represented	Total 2020-2021
General Fund	-	22.19	2.55	9.02	33.76
Special Revenue Fund	228.69	143.32	2.45	30.23	404.68
Internal Service Fund	-	12.22	-	0.83	13.05
<b>TOTAL PROPOSED</b>	<b>228.69</b>	<b>177.72</b>	<b>5.00</b>	<b>40.08</b>	<b>451.49</b>

## General Fund



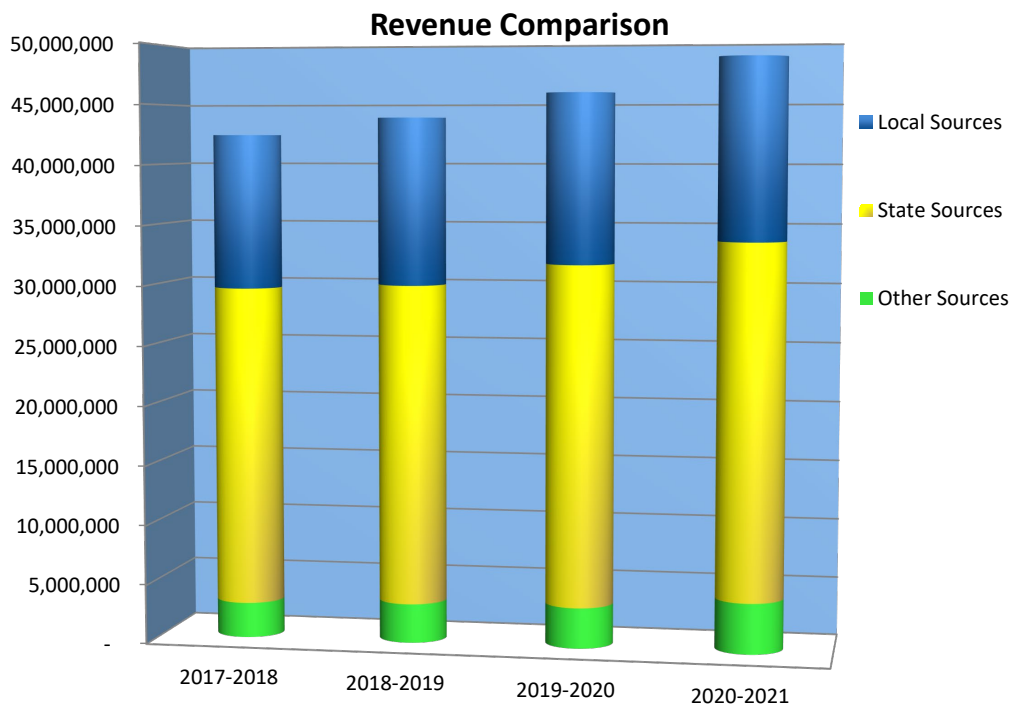
The General Fund receives revenue from property taxes, State School Fund (SSF) payments and other miscellaneous revenue. The 2020-2021 budget is based on the Oregon Department of Education February 26, 2020 SSF estimate. Of the total SSF and property tax money, 90% is allocated to school districts. 10% is budgeted to fund WESD operating expenditures.

Budgeted expenditures for the 2020-2021 General Fund include administrative and support staffing for executive administration, human resources, fiscal services, facilities and maintenance, central support, research, communications and technology. Also budgeted are debt service, the costs of utilities, audit and legal fees, insurance, maintenance and repairs, and supplies and equipment. Transfers are made with WESD Board approval to all other funds. FTE increased by 1.1 for facilities and network security. Total FTE for 2020-2021 is 33.76.

## Willamette Education Service District 2020-2021 Budget

### Revenue Summary General Fund

Major Account	Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2019-2020 Approved	2019-2020 Adopted
<b>100</b>	<b>General Fund</b>						
R1000	Local Sources	\$ 12,806,751	\$ 13,866,605	\$ 14,071,622	\$ 15,008,030	\$ 15,008,030	\$ 15,008,030
R3000	State Sources	26,652,092	26,687,391	28,395,899	29,500,790	29,500,790	29,500,790
R5000	Other Sources	2,984,164	3,324,679	3,450,000	4,300,000	4,300,000	4,300,000
	<b>Fund 100 Total</b>	<b>\$ 42,443,007</b>	<b>\$ 43,878,674</b>	<b>\$ 45,917,521</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 42,443,007</b>	<b>\$ 43,878,674</b>	<b>\$ 45,917,521</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>



# Willamette Education Service District 2020-2021 Budget

## Revenue Detail General Funds

Revenue Account Code	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>100</b>	<b>General Fund</b>						
R1111	Current Year Taxes	\$ 10,765,365	\$ 11,294,242	\$ 11,747,275	\$ 12,370,000	\$ 12,370,000	\$ 12,370,000
R1112	Prior Year Taxes	248,507	461,318	250,000	225,000	225,000	225,000
R1114	Payments in Lieu Property Taxes	7,017	12,005	5,000	5,000	5,000	5,000
R1500	Earnings on Investments	267,638	312,178	300,000	250,000	250,000	250,000
R1910	Rentals	24,111	46,934	55,000	40,000	40,000	40,000
R1920	Contributions/Donations	8	13	-	-	-	-
R1940	Services to Other LEAs	7,530	10,740	10,000	10,000	10,000	10,000
R1960	Recovery of Prior Years' Expense	10,125	12	500	500	500	500
R1980	Fees Charged to Grants	1,316,851	1,595,848	1,568,847	1,972,530	1,972,530	1,972,530
R1990	Miscellaneous	86,982	53,689	59,500	59,500	59,500	59,500
R1992	Erate	67,436	74,720	75,000	75,000	75,000	75,000
R1994	Fingerprinting	1,181	104	500	500	500	500
R1995	Conference Fees	-	802	-	-	-	-
R1998	Intra-Agency Invoices	4,000	4,000	-	-	-	-
	<b>Major Account Total</b>	<b>\$ 12,806,751</b>	<b>\$ 13,866,605</b>	<b>\$ 14,071,622</b>	<b>\$ 15,008,030</b>	<b>\$ 15,008,030</b>	<b>\$ 15,008,030</b>
R3101	SSF-General Support	\$ 26,629,771	\$ 26,531,740	\$ 28,375,899	\$ 29,465,790	\$ 29,465,790	\$ 29,465,790
R3104	SSF-General Support	22,321	155,651	20,000	35,000	35,000	35,000
	<b>Major Account Total</b>	<b>\$ 26,652,092</b>	<b>\$ 26,687,391</b>	<b>\$ 28,395,899</b>	<b>\$ 29,500,790</b>	<b>\$ 29,500,790</b>	<b>\$ 29,500,790</b>
R5300	Sale of Fixed Assets	\$ -	\$ 6,150	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	2,984,164	3,318,529	3,450,000	4,300,000	4,300,000	4,300,000
	<b>Major Account Total</b>	<b>\$ 2,984,164</b>	<b>\$ 3,324,679</b>	<b>\$ 3,450,000</b>	<b>\$ 4,300,000</b>	<b>\$ 4,300,000</b>	<b>\$ 4,300,000</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 42,443,007</b>	<b>\$ 43,878,674</b>	<b>\$ 45,917,521</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>

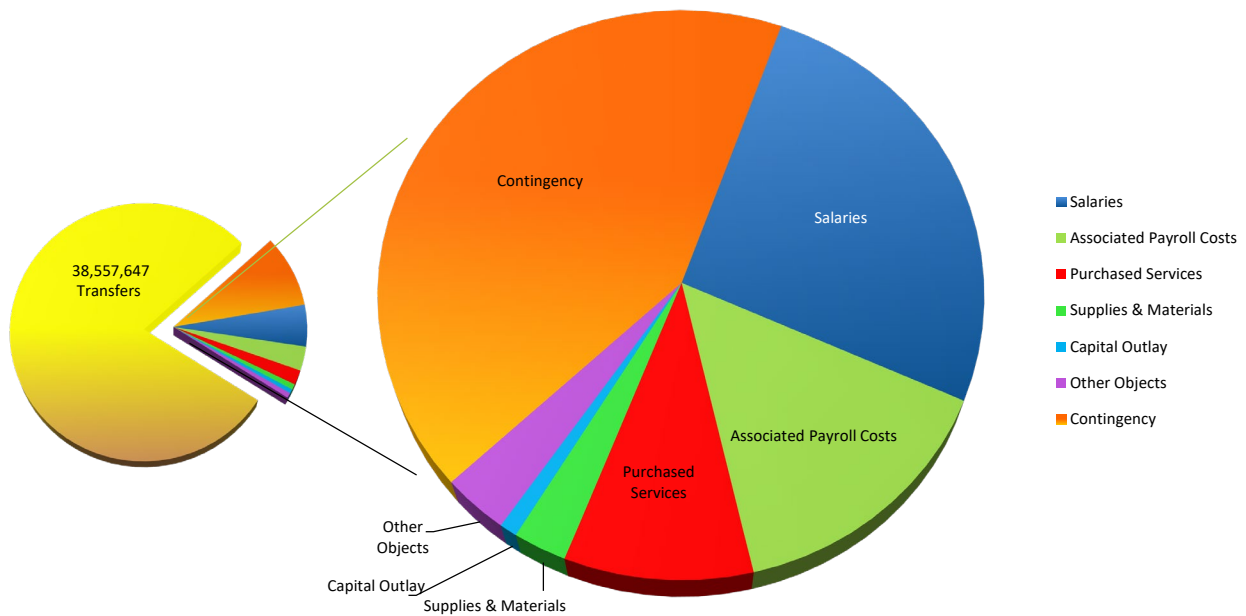
# Willamette Education Service District 2020-2021 Budget

## Summary by Major Function

100 General Fund									
Major Function	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE
2000	Support Services	\$ 4,366,080	\$ 4,634,457	\$ 5,138,831	32.10	\$ 5,802,449	\$ 5,802,449	\$ 5,802,449	33.76
5000	Debt Service and Transits	34,758,399	35,389,649	36,938,960		38,557,647	38,557,647	38,557,647	
6000	Contingency	-	-	3,839,730		4,448,724	4,448,724	4,448,724	
		<b>\$ 39,124,479</b>	<b>\$ 40,024,106</b>	<b>\$ 45,917,521</b>	<b>32.10</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>	<b>33.76</b>

## Summary by Major Account

100 General Fund									
Account Group	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE
100	Salaries	\$ 1,959,905	\$ 2,109,839	\$ 2,344,363	32.10	\$ 2,548,714	\$ 2,548,714	\$ 2,548,714	33.76
200	Associated Payroll Costs	1,069,802	1,161,441	1,375,992		1,466,768	1,466,768	1,466,768	
300	Purchased Services	748,999	607,237	825,705		893,327	893,327	893,327	
400	Supplies & Materials	208,625	257,130	245,360		334,520	334,520	334,520	
500	Capital Outlay	136,143	249,396	90,650		255,000	255,000	255,000	
600	Other Objects	242,605	249,414	256,761		304,120	304,120	304,120	
700	Transfers	34,758,399	35,389,649	36,938,960		38,557,647	38,557,647	38,557,647	
800	Planned Reserve	-	-	3,839,730		4,448,724	4,448,724	4,448,724	
		<b>\$ 39,124,479</b>	<b>\$ 40,024,106</b>	<b>\$ 45,917,521</b>	<b>32.10</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>	<b>\$ 48,808,820</b>	<b>33.76</b>





# Willamette Education Service District 2020-2021 Budget

## Expenditure Detail

100 General Fund												
Function	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE	
2110	Home School Registration	100	Salaries	\$ 4,769	\$ 4,816	\$ 4,982	0.10	\$ 5,500	\$ 5,500	\$ 5,500	0.10	
		200	Associated Payroll Costs	1,452	1,465	1,645		3,006	3,006	3,006		
		300	Purchased Services	456	349	508		508	508	508		
			<b>Program Total</b>	<b>\$ 6,677</b>	<b>\$ 6,629</b>	<b>\$ 7,135</b>	<b>0.10</b>	<b>\$ 9,014</b>	<b>\$ 9,014</b>	<b>\$ 9,014</b>	<b>0.10</b>	
2112	Attendance Services	100	Salaries	\$ 1,824	\$ 3,632	\$ 2,072	-	\$ 2,800	\$ 2,800	\$ 2,800	-	
		200	Associated Payroll Costs	153	301	690		863	863	863		
		300	Purchased Services	760	922	915		915	915	915		
			<b>Program Total</b>	<b>\$ 2,737</b>	<b>\$ 4,855</b>	<b>\$ 3,677</b>	<b>-</b>	<b>\$ 4,578</b>	<b>\$ 4,578</b>	<b>\$ 4,578</b>	<b>-</b>	
2139	Crisis Response Team	100	Salaries	\$ -	\$ 2,841	\$ 5,000	-	\$ 5,000	\$ 5,000	\$ 5,000	-	
		200	Associated Payroll Costs		863	1,938		1,570	1,570	1,570		
		300	Purchased Services		-	200		200	200	200		
		400	Supplies & Materials		-	150		150	150	150		
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ 3,704</b>	<b>\$ 7,288</b>	<b>-</b>	<b>\$ 6,920</b>	<b>\$ 6,920</b>	<b>\$ 6,920</b>	<b>-</b>	
2240	Staff Development	100	Salaries	\$ 2,392	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
		200	Associated Payroll Costs	850	-			-	-	-		
		300	Purchased Services	-	9,555			7,500	7,500	7,500		
		400	Supplies & Materials	-	559			-	-	-		
			<b>Program Total</b>	<b>\$ 3,243</b>	<b>\$ 10,114</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>-</b>	
2310	Board of Education	100	Salaries	\$ 14,861	\$ 15,005	\$ 15,537	0.20	\$ 16,041	\$ 16,041	\$ 16,041	0.20	
		200	Associated Payroll Costs	8,271	8,544	9,699		9,761	9,761	9,761		
		300	Purchased Services	97,612	49,617	110,565		110,565	110,565	110,565		
		400	Supplies & Materials	3,313	4,801	6,000		6,000	6,000	6,000		
		600	Other Objects	151,979	155,315	158,393		191,993	191,993	191,993		
			<b>Program Total</b>	<b>\$ 276,035</b>	<b>\$ 233,282</b>	<b>\$ 300,194</b>	<b>0.20</b>	<b>\$ 334,360</b>	<b>\$ 334,360</b>	<b>\$ 334,360</b>	<b>0.20</b>	
2320	Executive Administration	100	Salaries	\$ 224,802	\$ 262,075	\$ 325,584	2.20	\$ 357,066	\$ 357,066	\$ 357,066	2.65	
		200	Associated Payroll Costs	124,757	142,754	187,834		189,555	189,555	189,555		
		300	Purchased Services	9,351	7,833	6,562		7,162	7,162	7,162		
		400	Supplies & Materials	10,041	8,007	10,500		10,500	10,500	10,500		
		600	Other Objects	595	1,190	600		600	600	600		
			<b>Program Total</b>	<b>\$ 369,546</b>	<b>\$ 421,860</b>	<b>\$ 531,080</b>	<b>2.20</b>	<b>\$ 564,883</b>	<b>\$ 564,883</b>	<b>\$ 564,883</b>	<b>2.65</b>	
2520	Fiscal Services	100	Salaries	\$ 425,262	\$ 446,343	\$ 457,537	7.15	\$ 492,281	\$ 492,281	\$ 492,281	7.26	
		200	Associated Payroll Costs	222,036	254,873	283,739		296,666	296,666	296,666		
		300	Purchased Services	29,216	13,461	23,065		23,765	23,765	23,765		
		400	Supplies & Materials	24,584	27,256	39,000		41,000	41,000	41,000		
		600	Other Objects	22,141	21,896	22,800		22,800	22,800	22,800		
			<b>Program Total</b>	<b>\$ 723,239</b>	<b>\$ 763,830</b>	<b>\$ 826,141</b>	<b>7.15</b>	<b>\$ 876,512</b>	<b>\$ 876,512</b>	<b>\$ 876,512</b>	<b>7.26</b>	
2540	Operations & Facilities Maintenance	100	Salaries	\$ 287,611	\$ 299,286	\$ 325,054	6.23	\$ 398,579	\$ 398,579	\$ 398,579	7.10	
		200	Associated Payroll Costs	177,600	185,499	205,764		254,850	254,850	254,850		
		300	Purchased Services	326,005	288,879	368,651		383,602	383,602	383,602		
		400	Supplies & Materials	56,105	57,921	67,000		68,000	68,000	68,000		
		500	Capital Outlay	102,463	215,515	-		165,000	165,000	165,000		
		600	Other Objects	50,528	52,919	54,218		56,477	56,477	56,477		
			<b>Program Total</b>	<b>\$ 1,000,313</b>	<b>\$ 1,100,018</b>	<b>\$ 1,020,687</b>	<b>6.23</b>	<b>\$ 1,326,508</b>	<b>\$ 1,326,508</b>	<b>\$ 1,326,508</b>	<b>7.10</b>	

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

100 General Fund													
Function	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE		
2610	Central Support	100	Salaries	\$ 116,836	\$ 118,321	\$ 131,993	2.73	\$ 135,557	\$ 135,557	\$ 135,557	2.73		
		200	Associated Payroll Costs	76,234	80,739	91,921		91,767	91,767	91,767			
		300	Purchased Services	45,938	44,532	63,791		80,814	80,814	80,814			
		400	Supplies & Materials	25,000	18,581	25,360		25,360	25,360	25,360			
		600	Other Objects	798	248	1,250		1,250	1,250	1,250			
		Program Total			\$ 264,805	\$ 262,420	\$ 314,315	2.73	\$ 334,748	\$ 334,748	\$ 334,748	2.73	
2620	Research Center	100	Salaries	\$ 128,750	\$ 131,647	\$ 132,183	1.05	\$ 135,373	\$ 135,373	\$ 135,373	1.05		
		200	Associated Payroll Costs	45,529	56,054	63,418		62,712	62,712	62,712			
		300	Purchased Services	48,901	2,225	1,572		1,571	1,571	1,571			
		400	Supplies and Materials	92	14	250		250	250	250			
		600	Other Objects	-	-	-		1,000	1,000	1,000			
		Program Total			\$ 223,272	\$ 189,939	\$ 197,423	1.05	\$ 200,906	\$ -	\$ -	1.05	
2630	Communication Services	100	Salaries	\$ 121,204	\$ 125,268	\$ 128,311	1.40	\$ 186,026	\$ 186,026	\$ 186,026	2.00		
		200	Associated Payroll Costs	58,305	60,421	68,084		104,165	104,165	104,165			
		300	Purchased Services	6,092	313	11,350		11,354	11,354	11,354			
		400	Supplies & Materials	3,129	12,421	8,600		13,250	13,250	13,250			
		600	Other Objects	-	-	500		500	500	500			
		Program Total			\$ 188,729	\$ 198,422	\$ 216,845	1.40	\$ 315,295	\$ 315,295	\$ 315,295	2.00	
2640	Staff Services (HR)	100	Salaries	\$ 345,940	\$ 382,028	\$ 399,621	6.00	\$ 418,269	\$ 418,269	\$ 418,269	6.00		
		200	Associated Payroll Costs	199,271	207,806	225,642		229,135	229,135	229,135			
		300	Purchased Services	24,237	26,922	40,660		66,955	66,955	66,955			
		400	Supplies & Materials	18,753	19,487	15,500		20,750	20,750	20,750			
		600	Other Objects	14,813	15,614	17,000		24,500	24,500	24,500			
		Program Total			\$ 603,014	\$ 651,857	\$ 698,423	6.00	\$ 759,609	\$ 759,609	\$ 759,609	6.00	
2660	Technology Services	100	Salaries	\$ 285,655	\$ 318,577	\$ 416,489	5.05	\$ 396,222	\$ 396,222	\$ 396,222	4.67		
		200	Associated Payroll Costs	139,894	159,819	222,254		209,354	209,354	209,354			
		300	Purchased Services	160,430	162,629	197,866		198,416	198,416	198,416			
		400	Supplies & Materials	67,608	108,082	73,000		149,260	149,260	149,260			
		500	Capital Outlay	33,680	33,881	90,650		90,000	90,000	90,000			
		600	Other Objects	1,750	2,232	2,000		5,000	5,000	5,000			
		Program Total			\$ 689,016	\$ 785,222	\$ 1,002,259	5.05	\$ 1,048,252	\$ 1,048,252	\$ 1,048,252	4.67	
2700	Supplemental Retirement	200	Associated Payroll Costs	\$ 15,452	\$ 2,303	\$ 13,364		\$ 13,364	\$ 13,364	\$ 13,364			
		Program Total			\$ 15,452	\$ 2,303	\$ 13,364	-	\$ 13,364	\$ 13,364	\$ 13,364	-	
5200	Transfers	700	Program Support	\$ -	\$ -	\$ 63,667		\$ 150,000	\$ 150,000	\$ 150,000	-		
		700	Debt Service	845,686	772,886	516,936		516,936	516,936	516,936			
		Program Total			845,686	772,886	\$ 580,603	-	\$ 666,936	\$ 516,936	\$ 516,936	-	
5201	Apportionment to Districts	700	Transfer	\$ 33,912,713	\$ 34,616,763	\$ 36,358,357		\$ 37,890,711	\$ 37,890,711	\$ 37,890,711			
		Program Total			\$ 33,912,713	\$ 34,616,763	\$ 36,358,357	-	\$ 37,890,711	\$ 37,890,711	\$ 37,890,711	-	
6110	Contingency	800	Other Uses	\$ -	\$ -	\$ 3,839,730		\$ 4,448,724	\$ 4,448,724	\$ 4,448,724			
		Program Total			\$ -	\$ -	\$ 3,839,730	-	\$ 4,448,724	\$ 4,448,724	\$ 4,448,724	-	
TOTAL GENERAL FUNDS				\$ 39,124,479	\$ 40,024,106	\$ 45,917,521	32.10	\$ 48,808,820	\$ 48,633,367	\$ 48,633,367	33.76		

## Special Revenue Fund



Special Revenue Funds receive revenue from State and Federal grants and contracts, districts' local service plans, intergovernmental agreements and other miscellaneous revenue. Services fall under five categories:

• Programs for Children with Special Needs	\$32,597,265
• School Improvement Services	\$15,952,366
• Administrative Services	\$5,218,669
• Migrant Education and Services	\$3,242,150
• Technology Services and Support	\$1,768,778

### Major Grants and Contracts:

• Early Childhood/Early Childhood Special Education (EI/ECSE)	\$17,018,341
• Regional Educator Network	\$5,068,145
• Regional Program	\$5,032,586
• Youth Corrections Education Program (YCEP)	\$4,588,745
• Student Investment Act	\$2,716,452
• Oregon Migrant Education Service Center (OMESC)	\$2,103,455
• Willamette Migrant Services	\$1,657,799
• Willamette Promise	\$1,173,465

### Local Service Plan

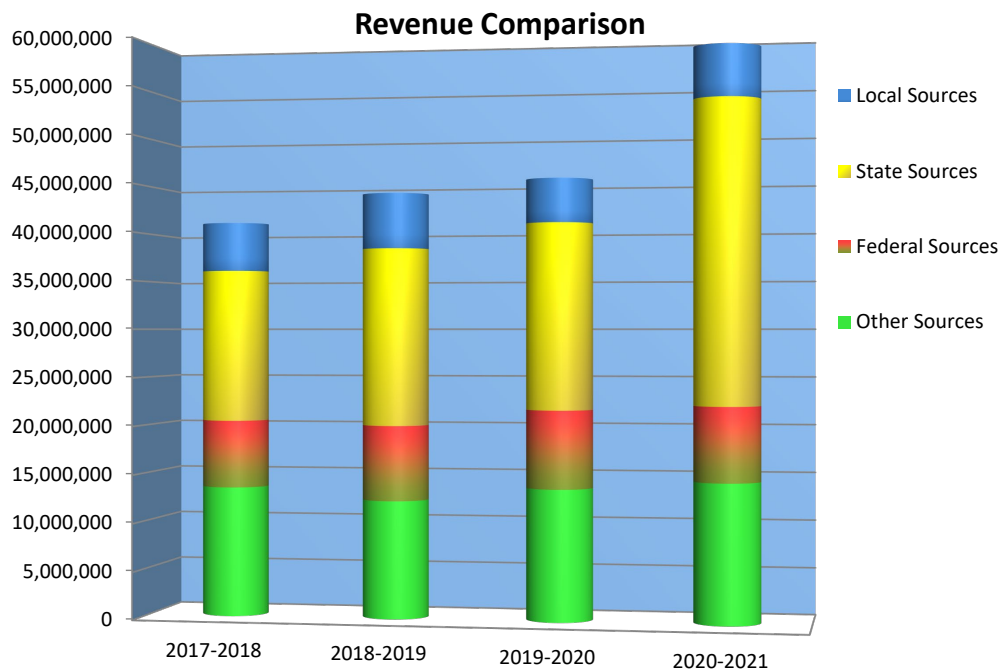
• Special Education Services	\$8,345,886
• Administrative Services	\$3,757,063
• Technology Services and Support	\$1,053,976
• School Improvement Services	\$951,881

## Willamette Education Service District 2020-2021 Budget

### Revenue Summary Special Revenue Funds

Major Account	Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>200</b>	<b>Special Revenue Funds</b>						
R1000	Local Sources	\$ 4,990,048	\$ 5,693,632	\$ 4,516,288	\$ 5,339,275	\$ 5,339,275	\$ 5,339,275
R2000	Intermediate Sources *	12,289	24,510	25,000	25,000	25,000	25,000
R3000	State Sources	15,625,573	18,315,584	19,180,776	31,225,851	31,225,851	31,225,851
R4000	Federal Sources	6,946,670	7,744,512	8,048,800	7,711,953	7,711,953	7,711,953
R5000	Other Sources	13,510,275	12,282,416	13,662,178	14,477,149	14,477,149	14,477,149
	<b>Fund 200 Total</b>	<b>\$ 41,084,855</b>	<b>\$ 44,060,654</b>	<b>\$ 45,433,042</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>
	<b>State Initiatives</b>						
R3000	State Sources	\$ -	\$ -	\$ 5,455,455	\$ -	\$ -	\$ -
				150,000	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,605,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 41,084,855</b>	<b>\$ 44,060,654</b>	<b>\$ 51,038,497</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>

\*2019-2020 State Initiatives, including SSA, SSA/EI/ECSE and REN were incorporated into the 2020-2021 Special Revenue Fund.



\* The total for Intermediate Sources is too small to display in the graph.

# Willamette Education Service District 2020-2021 Budget

## Revenue Detail Special Revenue Funds

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>200</b>	<b>Special Revenue Funds</b>						
R1740	Student Fees	\$ 86,198	\$ 77,531	\$ 12,981	\$ 30,000	\$ 30,000	\$ 30,000
R1920	Contributions/Donations	37,688	117,320	175,500	100,000	100,000	100,000
R1940	Services to Other LEAs	2,446,572	2,968,349	1,359,866	1,802,753	1,802,753	1,802,753
R1960	Recovery of Prior Years' Expense	4,971	17,023	35,000	50,000	50,000	50,000
R1990	Miscellaneous	357,854	482,036	180,811	456,496	456,496	456,496
R1991	Medicaid	46,392	51,192	50,000	50,000	50,000	50,000
R1992	Erate	179,774	209,242	150,000	178,227	178,227	178,227
R1994	Background Checks	1,592	1,298	1,500	1,300	1,300	1,300
R1998	Intra-Agency Invoices	275,824	279,528	529,677	329,524	329,524	329,524
R1999	ODE Fed Non-Circular A-133	1,553,183	1,490,113	2,020,953	2,340,975	2,340,975	2,340,975
	<b>Major Account Total</b>	<b>\$ 4,990,048</b>	<b>\$ 5,693,632</b>	<b>\$ 4,516,288</b>	<b>\$ 5,339,275</b>	<b>\$ 5,339,275</b>	<b>\$ 5,339,275</b>
R2200	Restricted Revenue	\$ 12,289	\$ 24,510	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	<b>Major Account Total</b>	<b>\$ 12,289</b>	<b>\$ 24,510</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
R3299	Restricted Grants Other	\$ 15,625,573	\$ 18,315,584	\$ 19,180,776	\$ 31,225,851	\$ 31,225,851	\$ 31,225,851
	<b>Major Account Total</b>	<b>\$ 15,625,573</b>	<b>\$ 18,315,584</b>	<b>\$ 19,180,776</b>	<b>\$ 31,225,851</b>	<b>\$ 31,225,851</b>	<b>\$ 31,225,851</b>
R4500	Restricted Federal through State	\$ 6,946,670	\$ 7,744,512	\$ 8,048,800	\$ 7,711,953	\$ 7,711,953	\$ 7,711,953
	<b>Major Account Total</b>	<b>\$ 6,946,670</b>	<b>\$ 7,744,512</b>	<b>\$ 8,048,800</b>	<b>\$ 7,711,953</b>	<b>\$ 7,711,953</b>	<b>\$ 7,711,953</b>
R5200	Interfund Transfers	\$ 585,844	\$ 156,260	\$ 162,167	\$ 179,500	\$ 179,500	\$ 179,500
R5202	Resolution Transfers	10,353,920	10,309,404	12,333,160	13,248,732	13,248,732	13,248,732
R5300	Sale Comp Loss Fixed Assets	1,000	-	-	-	-	-
R5400	Beginning Fund Balance	2,569,511	1,816,752	1,166,851	1,048,917	1,048,917	1,048,917
	<b>Major Account Total</b>	<b>\$ 13,510,275</b>	<b>\$ 12,282,416</b>	<b>\$ 13,662,178</b>	<b>\$ 14,477,149</b>	<b>\$ 14,477,149</b>	<b>\$ 14,477,149</b>
<b>200</b>	<b>STATE INITIATIVES</b>						
R3299	Restricted Grants Other	\$ -	\$ -	\$ 5,455,455	\$ -	\$ -	\$ -
R4500	Restricted Federal through State			150,000	-	-	-
	<b>Major Account Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,605,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 41,084,855</b>	<b>\$ 44,060,654</b>	<b>\$ 51,038,497</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>

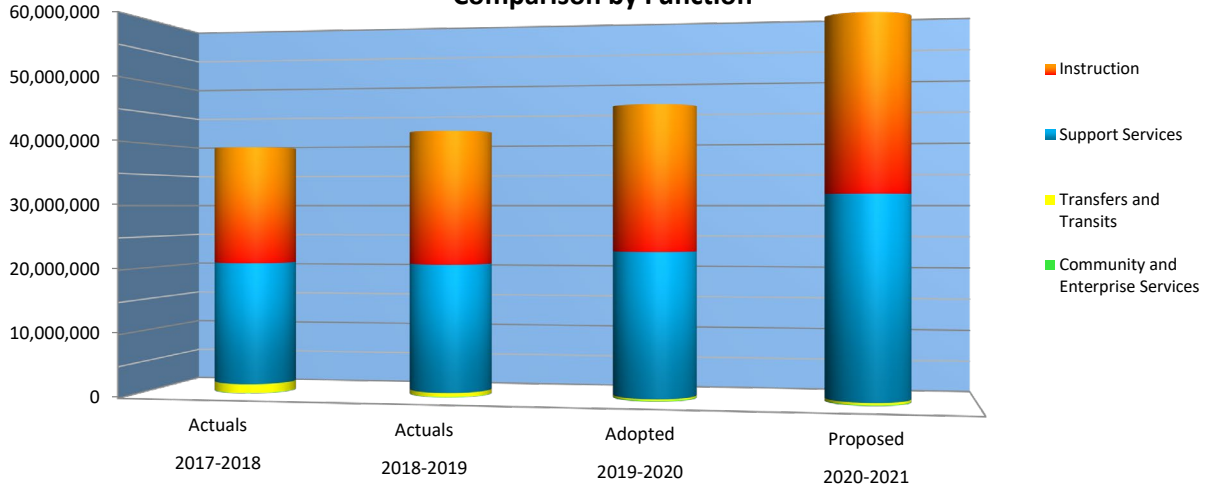
\*2019-2020 State Initiatives, including SSA, SSA/EI/ECSE and REN were incorporated into the 2020-2021 Special Revenue Fund.

## Willamette Education Service District 2020-2021 Budget

### Summary by Major Function

200 Special Revenue Funds									
Major Function	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE
1000	Instruction	\$ 18,416,516	\$ 20,826,831	\$ 22,500,681	194.85	\$ 27,001,814	\$ 27,001,814	\$ 27,001,814	231.88
2000	Support Services	19,345,417	20,086,610	22,557,111	150.05	31,314,315	31,314,315	31,314,315	172.56
3000	Community and Enterprise Services	52,287	50,458	115,980	0.40	109,427	109,427	109,427	0.25
5000	Transfers and Transits	1,453,883	664,245	259,270		353,672	353,672	353,672	
		<b>\$ 39,268,103</b>	<b>\$ 41,628,144</b>	<b>\$ 45,433,042</b>	<b>345.30</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>404.68</b>
<b>State Initiatives</b>									
1000	Instruction	\$ -	\$ -	\$ 1,992,455	17.63	\$ -	\$ -	\$ -	-
2000	Support Services	-	-	3,613,000	17.70	-	-	-	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,605,455</b>	<b>35.33</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 39,268,103</b>	<b>\$ 41,628,144</b>	<b>\$ 51,038,497</b>	<b>380.63</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>404.68</b>

### Comparison by Function



### Summary by Major Account

200 Special Revenue Funds									
Account Group	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE
100	Salaries	\$ 14,776,334	\$ 15,902,211	\$ 20,575,881	345.30	\$ 25,890,911	\$ 25,890,911	\$ 25,890,911	404.68
200	Associated Payroll Costs	8,244,131	8,867,311	12,869,882		15,690,834	15,690,834	15,690,834	
300	Purchased Services	11,197,847	11,478,192	7,923,510		12,058,784	12,058,784	12,058,784	
400	Supplies & Materials	1,854,351	2,699,230	1,842,864		2,096,118	2,096,118	2,096,118	
500	Capital Outlay	311,786	266,027	70,000					
600	Other Objects	1,429,772	1,750,929	1,891,635		2,504,779	2,504,779	2,504,779	
700	Transfer	1,453,883	664,245	259,270		537,802	537,802	537,802	
		<b>\$ 39,268,103</b>	<b>\$ 41,628,144</b>	<b>\$ 45,433,042</b>	<b>345.30</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>404.68</b>
<b>State Initiatives</b>									
100	Salaries	\$ -	\$ -	\$ 2,490,988	35.33	\$ -	\$ -	\$ -	-
200	Associated Payroll Costs	-	-	1,340,691		-	-	-	-
300	Purchased Services	-	-	1,371,378		-	-	-	-
400	Supplies & Materials	-	-	164,579		-	-	-	-
600	Other Objects	-	-	237,819	-	-	-	-	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,605,455</b>	<b>35.33</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 39,268,103</b>	<b>\$ 41,628,144</b>	<b>\$ 51,038,497</b>	<b>380.63</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>\$ 58,779,228</b>	<b>404.68</b>

\*2019-2020 State Initiatives, including SSA, SSA/EI/ECSE and REN were incorporated into the 2020-2021 Special Revenue Fund.

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

200	Special Revenue Funds										
Program	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE
200 SPECIAL REVENUE FUNDS											
Programs for Children with Special Needs											
1221	Learning Centers OSH	100	Salaries	\$ 166,896	\$ 185,957	\$ 162,760	2.98	\$ 218,954	\$ 218,954	\$ 218,954	3.08
		200	Associated Payrol	92,878	102,023	104,416		101,603	101,603	101,603	
		300	Purchased Service	6,248	17,079	23,284		20,155	20,155	20,155	
		400	Supplies & Mater	20,003	46,666	34,054		21,267	21,267	21,267	
		600	Other Objects	16,933	21,384	20,633		22,943	22,943	22,943	
		Program Total			\$ 302,958	\$ 373,109	\$ 345,147	2.98	\$ 384,922	\$ 384,922	\$ 384,922
1261	Early Intervention EI Evaluations EI/ECSE	100	Salaries	\$ 1,654,621	\$ 1,727,403	\$ 2,767,922	42.08	\$ 3,375,574	\$ 3,375,574	\$ 3,375,574	51.01
		200	Associated Payrol	943,453	990,418	1,713,590		2,026,476	2,026,476	2,026,476	
		300	Purchased Service	849,661	1,079,344	189,671		202,702	202,702	202,702	
		400	Supplies & Mater	96,015	173,857	62,005		113,521	113,521	113,521	
		500	Capital Outlay	7,397	38,948	-		-	-	-	
		600	Other Objects	148,557	173,711	194,493		228,775	228,775	228,775	
Program Total			\$ 3,699,704	\$ 4,183,681	\$ 4,927,681	42.08	\$ 5,947,048	\$ 5,947,048	\$ 5,947,048	51.01	
1262	Early Childhood EI/ECSE	100	Salaries	\$ 3,409,467	\$ 3,642,115	\$ 5,127,672	104.00	\$ 6,556,275	\$ 6,556,275	\$ 6,556,275	125.49
		200	Associated Payrol	2,105,595	2,174,729	3,464,449		4,361,365	4,361,365	4,361,365	
		300	Purchased Service	2,179,587	2,566,265	832,281		1,019,462	1,019,462	1,019,462	
		400	Supplies & Mater	288,970	337,593	124,790		214,706	214,706	214,706	
		500	Capital Outlay	29,149	-	30,000		-	-	-	
		600	Other Objects	535,546	649,759	717,678		813,721	813,721	813,721	
Program Total			\$ 8,548,314	\$ 9,370,461	\$ 10,296,870	104.00	\$ 12,965,529	\$ 12,965,529	\$ 12,965,529	125.49	
1280	Alternative Education BIP	100	Salaries	\$ 481,048	\$ 609,715	\$ 781,489	16.41	\$ 841,049	\$ 841,049	\$ 841,049	17.07
		200	Associated Payrol	293,169	379,717	539,490		559,042	559,042	559,042	
		300	Purchased Service	206,282	147,343	66,234		64,699	64,699	64,699	
		400	Supplies & Mater	83,120	75,541	50,811		57,347	57,347	57,347	
		500	Capital Outlay	-	8,564	-		-	-	-	
		600	Other Objects	-	-	250		250	250	250	
Program Total			\$ 1,063,620	\$ 1,220,880	\$ 1,438,274	16.41	\$ 1,522,387	\$ 1,522,387	\$ 1,522,387	17.07	
2126	Placement Services YTP	100	Salaries	\$ 159,313	\$ 209,627	\$ 295,418	6.32	\$ 268,167	\$ 268,167	\$ 268,167	5.42
		200	Associated Payrol	88,022	126,383	212,859		182,913	182,913	182,913	
		300	Purchased Service	147,878	100,507	172,840		139,882	139,882	139,882	
		400	Supplies & Mater	23,470	28,165	17,689		19,892	19,892	19,892	
		600	Other Objects	19,969	23,304	34,681		-	-	-	
		700	Transfer	-	-	-		24,767	24,767	24,767	
Program Total			\$ 438,653	\$ 487,986	\$ 733,487	6.32	\$ 635,621	\$ 635,621	\$ 635,621	5.42	
2132	Medical Services Feeding Team	300	Purchased Service	\$ 248	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		400	Supplies & Mater	-	-	-	-	-	-	-	-
Program Total			\$ 248	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
2134	Nursing Services	100	Salaries	\$ 161,021	\$ 169,132	\$ 231,545	3.54	\$ 254,717	\$ 254,717	\$ 254,717	4.11
		200	Associated Payrol	83,909	91,871	138,961		142,899	142,899	142,899	
		300	Purchased Service	38,619	84,373	8,267		14,978	14,978	14,978	
		400	Supplies & Mater	405	6,813	6,612		5,000	5,000	5,000	
		500	Capital Outlay	-	7,150	-		-	-	-	
		600	Other Objects	73	36	-		420	420	420	
Program Total			\$ 284,027	\$ 359,375	\$ 385,385	3.54	\$ 418,014	\$ 418,014	\$ 418,014	4.11	

\*State Initiative SSA for EI/ECSE (see page 72) was incorporated into funtions 1261 and 1262.



**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Function Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2017-2018 Actuals</b>	<b>2018-2019 Actuals</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 FTE</b>	<b>2020-2021 Proposed</b>	<b>2020-2021 Approved</b>	<b>2020-2021 Adopted</b>	<b>2020-2021 FTE</b>
2135	Medicaid	100	Salaries	\$ 136,851	\$ 36,262	\$ 136,184	2.00	\$ 261,359	\$ 261,359	\$ 261,359	3.60
		200	Associated Payrol	76,612	20,186	87,688		168,994	168,994	168,994	
		300	Purchased Service	3,380	4,490	2,210		3,341	3,341	3,341	
		400	Supplies & Mater	-	-	335,418		269,483	269,483	269,483	
		600	Other Objects	(12,672)	7	-		184,130	184,130	184,130	
			<b>Program Total</b>	<b>\$ 204,171</b>	<b>\$ 60,945</b>	<b>\$ 561,500</b>	<b>2.00</b>	<b>\$ 887,307</b>	<b>\$ 887,307</b>	<b>\$ 887,307</b>	<b>3.60</b>
2140	Behavior/ Psych	100	Salaries	\$ 72,772	\$ 104,447	\$ 142,340	1.55	\$ 226,521	\$ 226,521	\$ 226,521	3.51
		200	Associated Payrol	22,805	51,152	78,573		131,021	131,021	131,021	
		300	Purchased Service	2,584	9,249	5,375		3,782	3,782	3,782	
		400	Supplies & Mater	12,757	4,424	3,935		3,175	3,175	3,175	
			<b>Program Total</b>	<b>\$ 110,918</b>	<b>\$ 169,273</b>	<b>\$ 230,223</b>	<b>1.55</b>	<b>\$ 364,499</b>	<b>\$ 364,499</b>	<b>\$ 364,499</b>	<b>3.51</b>
2150	Speech Path/Audio	100	Salaries	\$ 702,015	\$ 659,801	\$ 1,033,424	16.89	\$ 982,850	\$ 982,850	\$ 982,850	16.32
		200	Associated Payrol	381,036	325,451	615,416		618,829	618,829	618,829	
		300	Purchased Service	897,610	575,942	38,257		60,827	60,827	60,827	
		400	Supplies & Mater	106,523	57,672	10,000		66,616	66,616	66,616	
		600	Other Objects	5,565	6,546	1,400		6,161	6,161	6,161	
			<b>Program Total</b>	<b>\$ 2,092,748</b>	<b>\$ 1,625,412</b>	<b>\$ 1,698,497</b>	<b>16.89</b>	<b>\$ 1,735,283</b>	<b>\$ 1,735,283</b>	<b>\$ 1,735,283</b>	<b>16.32</b>
2159	Audiological Equipment & Repair	300	Purchased Service	\$ 1,175	\$ 674	\$ 2,000	-	\$ 500	\$ 500	\$ 500	-
		400	Supplies & Mater	81,617	68,919	78,000		75,000	75,000	75,000	
		600	Other Objects	-	-	-		500	500	500	
			<b>Program Total</b>	<b>\$ 82,792</b>	<b>\$ 69,593</b>	<b>\$ 80,000</b>	<b>-</b>	<b>\$ 76,000</b>	<b>\$ 76,000</b>	<b>\$ 76,000</b>	<b>-</b>
2160	Other Student Treatment	100	Salaries	\$ 4,431	\$ 14,884	\$ 8,769	0.15	\$ 12,526	\$ 12,526	\$ 12,526	0.20
		200	Associated Payrol	1,343	8,744	5,575		7,325	7,325	7,325	
		300	Purchased Service	-	853	3,143		3,157	3,157	3,157	
		400	Supplies & Mater	107	33	2,110		2,110	2,110	2,110	
		600	Other Objects	348	1,490	1,227		1,570	1,570	1,570	
			<b>Program Total</b>	<b>\$ 6,229</b>	<b>\$ 26,004</b>	<b>\$ 20,824</b>	<b>0.15</b>	<b>\$ 26,688</b>	<b>\$ 26,688</b>	<b>\$ 26,688</b>	<b>0.20</b>
2161	Hearing/Vision Impaired	100	Salaries	\$ 2,044,324	\$ 2,202,699	\$ 2,338,904	36.39	\$ 2,413,419	\$ 2,413,419	\$ 2,413,419	35.74
		200	Associated Payrol	1,067,209	1,186,566	1,414,781		1,442,487	1,442,487	1,442,487	
		300	Purchased Service	313,002	237,717	192,147		163,075	163,075	163,075	
		400	Supplies & Mater	281,139	450,831	90,739		72,633	72,633	72,633	
		500	Capital Outlay	43,376	46,269	-		-	-	-	
		600	Other Objects	210,750	242,689	238,355		238,046	238,046	238,046	
			<b>Program Total</b>	<b>\$ 3,959,800</b>	<b>\$ 4,366,771</b>	<b>\$ 4,274,926</b>	<b>36.39</b>	<b>\$ 4,329,660</b>	<b>\$ 4,329,660</b>	<b>\$ 4,329,660</b>	<b>35.74</b>
2162	Autism	100	Salaries	\$ 739,046	\$ 714,140	\$ 979,614	16.73	\$ 1,007,097	\$ 1,007,097	\$ 1,007,097	15.94
		200	Associated Payrol	430,654	423,675	635,054		605,097	605,097	605,097	
		300	Purchased Service	96,995	347,124	98,994		63,391	63,391	63,391	
		400	Supplies & Mater	139,126	159,863	36,341		28,707	28,707	28,707	
		500	Capital Outlay	-	14,300	-		-	-	-	
		600	Other Objects	41,101	57,590	57,522		54,140	54,140	54,140	
			<b>Program Total</b>	<b>\$ 1,446,922</b>	<b>\$ 1,716,691</b>	<b>\$ 1,807,525</b>	<b>16.73</b>	<b>\$ 1,758,432</b>	<b>\$ 1,758,432</b>	<b>\$ 1,758,432</b>	<b>15.94</b>

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

200 Special Revenue Funds												
Program	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE	
2164	Orthopedically Impaired	100	Salaries	\$ 294,539	\$ 375,827	\$ 442,191	7.15	\$ 475,184	\$ 475,184	\$ 475,184	7.61	
		200	Associated Payrol	156,516	201,066	264,069		301,254	301,254	301,254		
		300	Purchased Service	206,583	148,033	75,443		58,132	58,132	58,132		
		400	Supplies & Mater	102,900	241,784	154,535		77,250	77,250	77,250		
		600	Other Objects	23,639	34,018	26,969		20,771	20,771	20,771		
		Program Total			\$ 784,177	\$ 1,000,727	\$ 963,207	7.15	\$ 932,591	\$ 932,591	\$ 932,591	7.61
2190	Student Services Direction	100	Salaries	\$ -	\$ 3,240	\$ -	-	\$ -	\$ -	\$ -	-	
		200	Associated Payrol	-	268							
		Program Total			\$ -	\$ 3,508	\$ -	-	\$ -	\$ -	\$ -	-
2220	Educational Media OTMC	100	Salaries	\$ 186,372	\$ 202,805	\$ 213,789	4.00	\$ 221,132	\$ 221,132	\$ 221,132	4.00	
		200	Associated Payrol	101,717	127,289	146,671		146,617	146,617	146,617		
		300	Purchased Service	78,609	81,761	81,573		92,543	92,543	92,543		
		400	Supplies & Mater	97,379	89,961	97,631		113,982	113,982	113,982		
		500	Capital Outlay	-	13,945	-		-	-	-		
		600	Other Objects	28,545	28,324	36,944		39,010	39,010	39,010		
		Program Total			\$ 492,622	\$ 544,084	\$ 576,608	4.00	\$ 613,284	\$ 613,284	\$ 613,284	4.00
Total Programs for Children with Special Needs				\$ 23,517,903	\$ 25,578,498	\$ 28,340,154	260.18	\$ 32,597,265	\$ 32,597,265	\$ 32,597,265	293.09	

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Function Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2017-2018 Actuals</b>	<b>2018-2019 Actuals</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 FTE</b>	<b>2020-2021 Proposed</b>	<b>2020-2021 Approved</b>	<b>2020-2021 Adopted</b>	<b>2020-2021 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>School Improvement Services</b>											
1294	Youth Corrections - YCEP & JDEP	100	Salaries	\$ 1,921,319	\$ 1,960,469	\$ 1,982,950	28.38	\$ 2,388,631	\$ 2,388,631	\$ 2,388,631	33.24
		200	Associated Payrol	1,055,320	1,096,464	1,202,503		1,414,510	1,414,510	1,414,510	
		300	Purchased Service	487,017	656,536	554,675		573,602	573,602	573,602	
		400	Supplies & Mater	194,352	504,356	215,182		263,394	263,394	263,394	
		500	Capital Outlay	39,200	136,851	40,000		-	-	-	
		600	Other Objects	237,155	273,722	260,980		296,635	296,635	296,635	
			<b>Program Total</b>	<b>\$ 3,934,363</b>	<b>\$ 4,628,398</b>	<b>\$ 4,256,290</b>	<b>28.38</b>	<b>\$ 4,936,772</b>	<b>\$ 4,936,772</b>	<b>\$ 4,936,772</b>	<b>33.24</b>
2110	Attendance - Reducing Chronic Absenteeism	100	Salaries	\$ -	\$ 85,299	\$ 82,606	1.05	\$ 72,374	\$ 72,374	\$ 72,374	0.70
		200	Associated Payrol	-	41,765	45,191		36,443	36,443	36,443	
		300	Purchased Service	-	138,027	12,998		60,054	60,054	60,054	
		400	Supplies & Mater	-	16,078	4,574		20,442	20,442	20,442	
		600	Other Objects	-	10,000	9,631		12,364	12,364	12,364	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ 291,169</b>	<b>\$ 155,000</b>	<b>1.05</b>	<b>\$ 201,677</b>	<b>\$ 201,677</b>	<b>\$ 201,677</b>	<b>0.70</b>
2115	Family Support Advocate	100	Salaries	\$ 71,183	\$ 73,149	\$ 72,806	1.05	\$ 77,671	\$ 77,671	\$ 77,671	1.05
		200	Associated Payrol	40,292	42,024	44,695		46,527	46,527	46,527	
		300	Purchased Service	1,396	1,086	5,401		3,432	3,432	3,432	
		400	Supplies & Mater	-	-	1,648		1,570	1,570	1,570	
		600	Other Objects	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 112,871</b>	<b>\$ 116,258</b>	<b>\$ 124,550</b>	<b>1.05</b>	<b>\$ 129,200</b>	<b>\$ 129,200</b>	<b>\$ 129,200</b>	<b>1.05</b>
2119	Student Safety	100	Salaries	\$ 108,514	\$ 113,638	\$ 209,127	3.20	\$ 195,045	\$ 195,045	\$ 195,045	3.05
		200	Associated Payrol	34,335	36,006	87,423		101,881	101,881	101,881	
		300	Purchased Service	16,553	13,321	26,343		49,031	49,031	49,031	
		400	Supplies & Mater	3,751	8,457	16,314		9,693	9,693	9,693	
		600	Other Objects	220	250	550		7,050	7,050	7,050	
			<b>Program Total</b>	<b>\$ 163,373</b>	<b>\$ 171,672</b>	<b>\$ 339,757</b>	<b>3.20</b>	<b>\$ 362,700</b>	<b>\$ 362,700</b>	<b>\$ 362,700</b>	<b>3.05</b>
2129	Control Tower	100	Salaries	\$ -	\$ -	\$ 141,282	2.75	\$ 108,168	\$ 108,168	\$ 108,168	1.70
		200	Associated Payroll Costs			92,338		62,592	62,592	62,592	
		300	Purchased Services			64,462		35,346	35,346	35,346	
		400	Supplies & Materials			41,845		9,835	9,835	9,835	
		600	Other Objects			11,933		150	150	150	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 351,860</b>	<b>2.75</b>	<b>\$ 216,091</b>	<b>\$ 216,091</b>	<b>\$ 216,091</b>	<b>1.70</b>
2148	Collaborative Assistance Team	100	Salaries	\$ -	\$ -	\$ 224,428	3.50	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs			132,311					
		300	Purchased Services			24,329					
		400	Supplies & Materials			7,642					
		600	Other Objects			1,000					
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 389,710</b>	<b>3.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

# Willamette Education Service District 2020-2021 Budget

## Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE
2210	Improvement of Instruction SPR&I	100	Salaries	\$ 8,950	\$ 9,928	\$ 7,582	-	\$ 5,137	\$ 5,137	\$ 5,137	-
		200	Associated Payrol	3,058	3,513	3,340		2,446	2,446	2,446	
		300	Purchased Service	4,293	2,251	3,167		-	-	-	
		400	Supplies & Mater	30	900	1,750		-	-	-	
		600	Other Objects	1,222	954	1,326		453	453	453	
			<b>Program Total</b>	<b>\$ 17,553</b>	<b>\$ 17,546</b>	<b>\$ 17,165</b>	<b>-</b>	<b>\$ 8,036</b>	<b>\$ 8,036</b>	<b>\$ 8,036</b>	<b>-</b>
2210	SSA	100	Salaries	\$ -	\$ -	\$ -	-	\$ 1,332,287	\$ 1,332,287	\$ 1,332,287	14.40
		200	Associated Payroll Costs					699,913	699,913	699,913	
		300	Purchased Services					480,848	480,848	480,848	
		400	Supplies & Materials					62,500	62,500	62,500	
		600	Other Objects					134,355	134,355	134,355	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 2,709,903</b>	<b>\$ 2,709,903</b>	<b>\$ 2,709,903</b>	<b>14.40</b>
2211	Direction School Improvement	100	Salaries	\$ 377,690	\$ 454,938	\$ 591,953	7.65	\$ 398,196	\$ 398,196	\$ 398,196	4.60
		200	Associated Payrol	173,934	236,950	341,762		215,663	215,663	215,663	
		300	Purchased Service	308,481	445,501	518,129		388,194	388,194	388,194	
		400	Supplies & Mater	21,293	56,911	53,498		31,538	31,538	31,538	
		600	Other Objects	16,997	33,663	35,112		30,941	30,941	30,941	
			<b>Program Total</b>	<b>\$ 898,394</b>	<b>\$ 1,227,963</b>	<b>\$ 1,540,454</b>	<b>7.65</b>	<b>\$ 1,064,532</b>	<b>\$ 1,064,532</b>	<b>\$ 1,064,532</b>	<b>4.60</b>
2214	REN Coordinator	100	Salaries	\$ -	\$ -	\$ -	-	\$ 117,207	\$ 117,207	\$ 117,207	1.00
		200	Associated Payrol	-				64,287	64,287	64,287	
		300	Purchased Service	-				36,792	36,792	36,792	
		400	Supplies & Mater	-				6,596	6,596	6,596	
		600	Other Objects	-				15,118	15,118	15,118	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>1.00</b>
2219	Other Improvement of Instruction Services	100	Salaries	\$ 134,961	\$ 113,465	\$ 110,142	1.90	\$ 292,712	\$ 292,712	\$ 292,712	5.40
		200	Associated Payrol	67,641	66,439	58,798		179,045	179,045	179,045	
		300	Purchased Service	48,955	27,315	26,207		11,277	11,277	11,277	
		400	Supplies & Mater	5,277	8,394	23,307		12,910	12,910	12,910	
		600	Other Objects	1,253	973	1,000		500	500	500	
			<b>Program Total</b>	<b>\$ 258,085</b>	<b>\$ 216,584</b>	<b>\$ 219,454</b>	<b>1.90</b>	<b>\$ 496,444</b>	<b>\$ 496,444</b>	<b>\$ 496,444</b>	<b>5.40</b>
2219	REN Capacity Funds	100	Salaries	\$ -	\$ -	\$ -	-	\$ 1,212,698	\$ 1,212,698	\$ 1,212,698	14.00
		200	Associated Payrol	-				666,741	666,741	666,741	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,879,439</b>	<b>\$ 1,879,439</b>	<b>\$ 1,879,439</b>	<b>14.00</b>
2223	Library Media Services	100	Salaries	\$ 6,600	\$ 9,650	\$ 8,000	-	\$ 8,850	\$ 8,850	\$ 8,850	-
		200	Associated Payrol	553	799	671		2,728	2,728	2,728	
		300	Purchased Service	-	-	-		300	300	300	
		400	Supplies & Mater	199	220	500		-	-	-	
		600	Other Objects	13	26	-		-	-	-	
			<b>Program Total</b>	<b>\$ 7,364</b>	<b>\$ 10,695</b>	<b>\$ 9,171</b>	<b>-</b>	<b>\$ 11,878</b>	<b>\$ 11,878</b>	<b>\$ 11,878</b>	<b>-</b>

\*State Initiatives for SSA (see page 72) and REN (see page 83) were incorporated into function 2210 (SSA) and 2219 (REN)

# Willamette Education Service District 2020-2021 Budget

## Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE
2230	Curriculum, Assessment, Research	100	Salaries	\$ 4,667	\$ 3,691	\$ 6,400	-	\$ 8,000	\$ 8,000	\$ 8,000	-
		200	Associated Payrol	1,454	1,096	1,208		1,290	1,290	1,290	
		300	Purchased Service	-	2,170	-		3,000	3,000	3,000	
		400	Supplies & Mater	-	-	592		210	210	210	
			<b>Program Total</b>	<b>\$ 6,122</b>	<b>\$ 6,956</b>	<b>\$ 8,200</b>	<b>-</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>-</b>
2232	Willamette Curriculum Coalition	100	Salaries	\$ 43,032	\$ 21,246	\$ 34,973	0.38	\$ 54,642	\$ 54,642	\$ 54,642	0.55
		200	Associated Payrol	20,061	9,559	18,303		30,218	30,218	30,218	
		300	Purchased Service	71,655	14,892	26,161		13,942	13,942	13,942	
		400	Supplies & Mater	7,257	12,897	4,406		2,485	2,485	2,485	
		600	Other Objects	373	352	2,000		1,000	1,000	1,000	
			<b>Program Total</b>	<b>\$ 142,378</b>	<b>\$ 58,944</b>	<b>\$ 85,843</b>	<b>0.38</b>	<b>\$ 102,287</b>	<b>\$ 102,287</b>	<b>\$ 102,287</b>	<b>0.55</b>
2240	Staff Development	100	Salaries	\$ 89,472	\$ 135,551	\$ 136,425	1.25	\$ 81,412	\$ 81,412	\$ 81,412	0.60
		200	Associated Payrol	41,281	67,012	58,940		39,344	39,344	39,344	
		300	Purchased Service	35,150	60,811	15,735		33,426	33,426	33,426	
		400	Supplies & Mater	8,049	3,362	33,089		36,476	36,476	36,476	
		600	Other Objects	9,234	13,228	13,048		15,551	15,551	15,551	
			<b>Program Total</b>	<b>\$ 183,186</b>	<b>\$ 279,964</b>	<b>\$ 257,237</b>	<b>1.25</b>	<b>\$ 206,209</b>	<b>\$ 206,209</b>	<b>\$ 206,209</b>	<b>0.60</b>
2240	REN Capacity Funds	300	Purchased Service	\$ -	\$ -	\$ -	-	\$ 2,763,879	\$ 2,763,879	\$ 2,763,879	-
		400	Supplies & Mater	-	-	-		121,700	121,700	121,700	
		600	Other Objects	-	-	-		303,126	303,126	303,126	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 3,188,705</b>	<b>\$ 3,188,705</b>	<b>\$ 3,188,705</b>	<b>-</b>
2622	OR Skills	100	Salaries	\$ 85	\$ 9,387	\$ 2,508	0.05	\$ 7,936	\$ 7,936	\$ 7,936	0.20
		200	Associated Payrol	7	3,608	836		4,265	4,265	4,265	
		300	Purchased Service	3,088	-	73,548		86,299	86,299	86,299	
		400	Supplies & Mater	-	-	2,500		6,500	6,500	6,500	
		600	Other Objects	-	-	4,560		-	-	-	
			<b>Program Total</b>	<b>\$ 3,180</b>	<b>\$ 12,995</b>	<b>\$ 83,952</b>	<b>0.05</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>0.20</b>
2624	CTEC Coordinator	100	Salaries	\$ -	\$ -	\$ -	-	\$ 57,758	\$ 57,758	\$ 57,758	-
		200	Associated Payrol	-	-	-		11,114	11,114	11,114	
		300	Purchased Service	-	-	-		7,396	7,396	7,396	
		400	Supplies & Mater	-	-	-		4,725	4,725	4,725	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 80,993</b>	<b>\$ 80,993</b>	<b>\$ 80,993</b>	<b>-</b>
2663	Programming Services	300	Purchases Service	\$ 5,340	\$ 250	\$ -	-	\$ -	\$ -	\$ -	-
		400	Supplies	18,025	16,202	1,608		-	-	-	
			<b>Program Total</b>	<b>\$ 23,365</b>	<b>\$ 16,452</b>	<b>\$ 1,608</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total School Improvement Services</b>				<b>\$ 5,750,234</b>	<b>\$ 7,055,597</b>	<b>\$ 7,840,251</b>	<b>51.15</b>	<b>\$ 15,952,366</b>	<b>\$ 15,952,366</b>	<b>\$ 15,952,366</b>	<b>80.49</b>

\*State Initiatives for REN (see page 83) were incorporated into function 2240.

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

200	Special Revenue Funds												
Program	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE		
200 SPECIAL REVENUE FUNDS													
Technology Services and Support													
2660	Technology Services	100	Salaries	\$ 354,325	\$ 457,393	\$ 429,134	8.41	\$ 265,357	\$ 265,357	\$ 265,357	4.55		
		200	Associated Payrol	186,557	250,214	274,004		172,528	172,528	172,528			
		300	Purchased Service	304,520	230,940	463,263		332,633	332,633	332,633			
		400	Supplies & Mater	131,927	215,954	144,857		142,796	142,796	142,796			
		600	Other Objects	11,454	2,055	3,712		2,643	2,643	2,643			
		Program Total			\$ 988,783	\$ 1,156,555	\$ 1,314,970	8.41	\$ 915,957	\$ 915,957	\$ 915,957	4.55	
		2662	Oregon Data Suite	100	Salaries	\$ -	\$ -	\$ -	-	\$ 317,888	\$ 317,888	\$ 317,888	3.69
200	Associated Payrol			-	-	-		164,628	164,628	164,628			
300	Purchased Service			-	-	-		4,063	4,063	4,063			
400	Supplies & Mater			-	-	-		36,398	36,398	36,398			
Program Total				\$ -	\$ -	\$ -	-	\$ 522,977	\$ 522,977	\$ 522,977	3.69		
2664	Operations Services			100	Salaries	\$ 68,992	\$ 58,169	\$ 68,694	0.77	\$ 50,204	\$ 50,204	\$ 50,204	0.68
				200	Associated Payrol	31,685	27,968	37,838		28,004	28,004	28,004	
		300	Purchased Service	252,987	257,533	307,936		251,511	251,511	251,511			
		400	Supplies & Mater	-	-	23,047		50	50	50			
		600	Other Objects	-	-	75		75	75	75			
		Program Total			\$ 353,664	\$ 343,670	\$ 437,590	0.77	\$ 329,844	\$ 329,844	\$ 329,844	0.68	
		Total Technology Services and Support				\$ 1,342,447	\$ 1,500,225	\$ 1,752,560	9.18	\$ 1,768,778	\$ 1,768,778	\$ 1,768,778	8.92

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Function Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2017-2018 Actuals</b>	<b>2018-2019 Actuals</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 FTE</b>	<b>2020-2021 Proposed</b>	<b>2020-2021 Approved</b>	<b>2020-2021 Adopted</b>	<b>2020-2021 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Migrant Education and Services</b>											
1293	Migrant Education	100	Salaries	\$ 90,726	\$ 113,043	\$ 170,473	1.00	\$ 260,050	\$ 260,050	\$ 260,050	2.00
		200	Associated Payrol	42,129	49,660	78,636		136,715	136,715	136,715	
		300	Purchased Service	649,502	798,354	841,514		723,984	723,984	723,984	
		400	Supplies & Mater	37,311	29,727	55,862		34,351	34,351	34,351	
		600	Other Objects	47,889	59,520	69,934		70,056	70,056	70,056	
			<b>Program Total</b>	<b>\$ 867,557</b>	<b>\$ 1,050,303</b>	<b>\$ 1,216,419</b>	<b>1.00</b>	<b>\$ 1,225,156</b>	<b>\$ 1,225,156</b>	<b>\$ 1,225,156</b>	<b>2.00</b>
2117	Identify/Recruit Migrant	100	Salaries	\$ 153,544	\$ 205,097	\$ 279,943	6.00	\$ 230,125	\$ 230,125	\$ 230,125	4.35
		200	Associated Payrol	97,931	111,424	187,602		155,390	155,390	155,390	
		300	Purchased Service	7,393	10,299	10,850		16,780	16,780	16,780	
		400	Supplies & Mater	-	480	2,800		25,071	25,071	25,071	
		600	Other Objects	15,325	19,863	29,949		-	-	-	
			<b>Program Total</b>	<b>\$ 274,193</b>	<b>\$ 347,163</b>	<b>\$ 511,144</b>	<b>6.00</b>	<b>\$ 427,366</b>	<b>\$ 427,366</b>	<b>\$ 427,366</b>	<b>4.35</b>
2119	Attendance/ Social Work	100	Salaries	\$ 72,142	\$ 80,503	\$ 80,415	1.00	\$ 119,613	\$ 119,613	\$ 119,613	1.50
		200	Associated Payrol	36,867	39,816	43,500		63,628	63,628	63,628	
		300	Purchased Service	7,224	12,680	18,257		68,085	68,085	68,085	
		400	Supplies & Mater	583	1,400	4,350		13,284	13,284	13,284	
		600	Other Objects	6,916	8,126	9,262		21,454	21,454	21,454	
			<b>Program Total</b>	<b>\$ 123,732</b>	<b>\$ 142,526</b>	<b>\$ 155,784</b>	<b>1.00</b>	<b>\$ 286,064</b>	<b>\$ 286,064</b>	<b>\$ 286,064</b>	<b>1.50</b>
2210	Improvement of Instruction	100	Salaries	\$ 199,041	\$ 241,222	\$ 308,552	4.50	\$ 330,607	\$ 330,607	\$ 330,607	4.50
		200	Associated Payrol	113,405	113,222	184,587		179,103	179,103	179,103	
		300	Purchased Service	29,043	31,066	57,278		86,674	86,674	86,674	
		400	Supplies & Mater	4,387	3,244	16,800		14,023	14,023	14,023	
		600	Other Objects	20,476	23,556	42,368		42,799	42,799	42,799	
			<b>Program Total</b>	<b>\$ 366,352</b>	<b>\$ 412,309</b>	<b>\$ 609,585</b>	<b>4.50</b>	<b>\$ 653,206</b>	<b>\$ 653,206</b>	<b>\$ 653,206</b>	<b>4.50</b>
2324	State/Federal Relation Services	300	Purchased Service	\$ 8,964	\$ 8,580	\$ 7,825	-	\$ 10,657	\$ 10,657	\$ 10,657	-
		400	Supplies & Mater	982	744	760		570	570	570	
		600	Other Objects	589	566	533		699	699	699	
			<b>Program Total</b>	<b>\$ 10,534</b>	<b>\$ 9,890</b>	<b>\$ 9,118</b>	<b>-</b>	<b>\$ 11,926</b>	<b>\$ 11,926</b>	<b>\$ 11,926</b>	<b>-</b>
2620	Planning Research & Development	100	Salaries	\$ 19,917	\$ 16,788	\$ 19,038	0.35	\$ 18,697	\$ 18,697	\$ 18,697	0.35
		200	Associated Payrol	12,227	9,284	12,640		9,027	9,027	9,027	
		300	Purchased Service	66,048	90,639	127,495		144,416	144,416	144,416	
		400	Supplies & Mater	1,226	741	7,874		12,617	12,617	12,617	
		600	Other Objects	8,015	9,733	6,699		7,824	7,824	7,824	
			<b>Program Total</b>	<b>\$ 107,433</b>	<b>\$ 127,185</b>	<b>\$ 173,746</b>	<b>0.35</b>	<b>\$ 192,581</b>	<b>\$ 192,581</b>	<b>\$ 192,581</b>	<b>0.35</b>
2623	Evaluation Services	300	Purchased Service	\$ 1,500	\$ 1,925	\$ 2,200	-	\$ 3,300	\$ 3,300	\$ 3,300	-
		400	Supplies & Mater	2,073	2,889	2,000		2,000	2,000	2,000	
		600	Other Objects	211	293	261		331	331	331	
			<b>Program Total</b>	<b>\$ 3,784</b>	<b>\$ 5,106</b>	<b>\$ 4,461</b>	<b>-</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>-</b>



**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

200 Special Revenue Funds												
Program	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE	
2642	J-1 Visa Program	100	Salaries	\$ -	\$ 2,363	\$ 2,000	-	\$ 12,596	\$ 12,596	\$ 12,596	0.15	
		200	Associated Payrol	-	1,247	-		7,857	7,857	7,857		
		300	Purchased Service	-	189	-		-	-	-		
		400	Supplies & Mater	-	-	5,000		-	-	-		
		600	Other Objects	-	3,982	3,000		-	-	-		
			Program Total	\$ -	\$ 7,780	\$ 10,000	-	\$ 20,453	\$ 20,453	\$ 20,453	0.15	
2662	OMSIS II	300	Purchased Service	\$ 139,554	\$ -	\$ -	-	\$ 76,408	\$ 76,408	\$ 76,408	-	
		600	Other Objects	8,262				4,783	4,783	4,783		
			Program Total	\$ 147,815	\$ -	\$ -	-	\$ 81,191	\$ 81,191	\$ 81,191	-	
2670	Records Management	100	Salaries	\$ 104,479	\$ 87,307	\$ 99,851	1.75	\$ 91,776	\$ 91,776	\$ 91,776	1.50	
		200	Associated Payrol	64,169	52,291	67,119		61,319	61,319	61,319		
		300	Purchased Service	9,221	5,935	28,359		47,796	47,796	47,796		
		400	Supplies & Mater	1,483	694	11,798		13,025	13,025	13,025		
		600	Other Objects	10,618	8,823	13,065		15,233	15,233	15,233		
			Program Total	\$ 189,968	\$ 155,051	\$ 220,192	1.75	\$ 229,149	\$ 229,149	\$ 229,149	1.50	
3300	Community Services	100	Salaries	\$ 30,572	\$ 24,971	\$ 32,315	0.40	\$ 20,993	\$ 20,993	\$ 20,993	0.25	
		200	Associated Payrol	16,230	13,566	17,311		10,803	10,803	10,803		
		300	Purchased Service	760	3,666	46,099		54,800	54,800	54,800		
		400	Supplies & Mater	1,803	5,381	10,704		12,570	12,570	12,570		
		600	Other Objects	2,922	2,874	9,551		10,261	10,261	10,261		
			Program Total	\$ 52,287	\$ 50,458	\$ 115,980	0.40	\$ 109,427	\$ 109,427	\$ 109,427	0.25	
Total Migrant Education and Services				\$ 2,143,656	\$ 2,307,772	\$ 3,026,429	15.00	\$ 3,242,150	\$ 3,242,150	\$ 3,242,150	14.60	

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Function Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2017-2018 Actuals</b>	<b>2018-2019 Actuals</b>	<b>2019-2020 Adopted</b>	<b>2019-2020 FTE</b>	<b>2020-2021 Proposed</b>	<b>2020-2021 Approved</b>	<b>2020-2021 Adopted</b>	<b>2020-2021 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Administrative Services and Support</b>											
1262	Paid Leave	100	Salaries	\$ -	\$ -	\$ 11,991	-	\$ 10,000	\$ 10,000	\$ 10,000	-
		200	Associated Payrol	-	-	8,009		3,682	3,682	3,682	
		300	Purchased Service	-	-	-		6,318	6,318	6,318	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>-</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>-</b>
2310	Legal Service	100	Salaries	\$ 73,645	\$ 126,381	\$ 129,225	1.00	\$ 155,740	\$ 155,740	\$ 155,740	1.50
		200	Associated Payrol	28,502	47,591	53,899		68,378	68,378	68,378	
		300	Purchased Service	3,223	8,227	10,187		9,296	9,296	9,296	
		400	Supplies & Mater	9,753	10,635	11,250		14,281	14,281	14,281	
		600	Other Objects	4,443	847	1,800		1,106	1,106	1,106	
			<b>Program Total</b>	<b>\$ 119,567</b>	<b>\$ 193,681</b>	<b>\$ 206,361</b>	<b>1.00</b>	<b>\$ 248,801</b>	<b>\$ 248,801</b>	<b>\$ 248,801</b>	<b>1.50</b>
2524	Substitute Management Service	300	Purchased Service	\$ 3,619,818	\$ 3,147,809	\$ 2,750,000	-	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	-
			<b>Program Total</b>	<b>\$ 3,619,818</b>	<b>\$ 3,147,809</b>	<b>\$ 2,750,000</b>	<b>-</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>-</b>
2540	Facilities	100	Salaries	\$ 33,205	\$ 54,205	\$ 63,345	1.33	\$ 67,654	\$ 67,654	\$ 67,654	1.50
		200	Associated Payrol	27,548	31,601	56,365		39,521	39,521	39,521	
		300	Purchased Service	4,059	7,151	6,078		6,002	6,002	6,002	
		400	Supplies & Mater	5,957	8,478	4,800		6,005	6,005	6,005	
		500	Capital Outlay	170,166	-	-		2,294	2,294	2,294	
		600	Other Objects	732	1,358	4,027		-	-	-	
			<b>Program Total</b>	<b>\$ 241,668</b>	<b>\$ 102,793</b>	<b>\$ 134,615</b>	<b>1.33</b>	<b>\$ 121,476</b>	<b>\$ 121,476</b>	<b>\$ 121,476</b>	<b>1.50</b>
2610	Central Support	100	Salaries	\$ 160,107	\$ 186,986	\$ 199,750	3.00	\$ 212,887	\$ 212,887	\$ 212,887	3.00
		200	Associated Payrol	85,631	104,380	128,178		130,774	130,774	130,774	
		300	Purchased Service	26,594	45,500	53,280		93,410	93,410	93,410	
		400	Supplies & Mater	42,601	17,501	13,516		29,478	29,478	29,478	
		600	Other Objects	18,644	22,062	24,515		29,633	29,633	29,633	
			<b>Program Total</b>	<b>\$ 333,577</b>	<b>\$ 376,430</b>	<b>\$ 419,239</b>	<b>3.00</b>	<b>\$ 496,182</b>	<b>\$ 496,182</b>	<b>\$ 496,182</b>	<b>3.00</b>
2620	Research Center	100	Salaries	\$ 436,247	\$ 398,871	\$ 399,202	4.35	\$ 161,064	\$ 161,064	\$ 161,064	1.59
		200	Associated Payrol	218,335	200,240	207,313		88,630	88,630	88,630	
		300	Purchased Service	50,795	50,502	42,207		44,644	44,644	44,644	
		400	Supplies & Mater	15,846	16,919	10,321		13,544	13,544	13,544	
		600	Other Objects	10,237	15,245	120		450	450	450	
			<b>Program Total</b>	<b>\$ 731,460</b>	<b>\$ 681,777</b>	<b>\$ 659,163</b>	<b>4.35</b>	<b>\$ 308,332</b>	<b>\$ 308,332</b>	<b>\$ 308,332</b>	<b>1.59</b>
2624	Planning Services	100	Salaries	\$ 200	\$ 450	\$ 10,750	0.11	\$ -	\$ -	\$ -	-
		200	Associated Payrol	61	37	2,970		-	-	-	
		300	Purchased Service	6,058	4,064	5,808		18,900	18,900	18,900	
		400	Supplies & Mater	6,761	14,766	4,000		5,000	5,000	5,000	
		600	Other Objects	717	-	1,472		1,600	1,600	1,600	
			<b>Program Total</b>	<b>\$ 13,798</b>	<b>\$ 19,318</b>	<b>\$ 25,000</b>	<b>0.11</b>	<b>\$ 25,500</b>	<b>\$ 25,500</b>	<b>\$ 25,500</b>	<b>-</b>

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

200		Special Revenue Funds										
Program	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE	
2630	Communications	100	Salaries	\$ -	\$ -	\$ -	-	\$ 86,010	\$ 86,010	\$ 86,010	-	
		200	Associated Payrol	-	-	-	-	32,693	32,693	32,693	-	
		300	Purchased Service	-	-	-	-	10,990	10,990	10,990	-	
		400	Supplies & Mater	-	-	-	-	14,863	14,863	14,863	-	
		600	Other Objects	-	-	-	-	150	150	150	-	
		Program Total		\$ -	\$ -	\$ -	-	\$ 144,706	\$ 144,706	\$ 144,706	-	
5200	Transfer Funds	700	Transfer	\$ 1,290,421	\$ 519,556	\$ 253,959	-	\$ 347,467	\$ 347,467	\$ 347,467	-	
		Program Total		\$ 1,290,421	\$ 519,556	\$ 253,959	-	\$ 347,467	\$ 347,467	\$ 347,467	-	
5300	Apportionment of Funds	700	Transfer	\$ 163,462	\$ 144,689	\$ 5,311	-	\$ 6,205	\$ 6,205	\$ 6,205	-	
		Program Total		\$ 163,462	\$ 144,689	\$ 5,311	-	\$ 6,205	\$ 6,205	\$ 6,205	-	
Total Administrative Services and Support				\$ 6,513,770	\$ 5,186,052	\$ 4,453,648	9.79	\$ 5,218,669	\$ 5,218,669	\$ 5,218,669	7.59	

**Willamette Education Service District  
2020-2021 Budget**

**Expenditure Detail**

200 Special Revenue Funds																	
Program	Function Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE						
200 SPECIAL REVENUE FUNDS																	
State Initiatives																	
1262	ECSE Additional Fund	100	Salaries	\$	-	\$	-	\$	1,081,796	16.63	\$	-	\$	-	\$	-	-
		200	Associated Payrol	-	-	506,306											
		300	Purchased Service	-	-	145,810											
		600	Other Objects	-	-	108,543											
		Program Total			\$	-	\$	-	\$	1,842,455	16.63	\$	-	\$	-	\$	-
1293	Migrant Trauma Consultant	100	Salaries	\$	-	\$	-	\$	66,637	1.00	\$	-	\$	-	\$	-	-
		200	Associated Payrol	-	-	29,591											
		300	Purchased Service	-	-	35,435											
		400	Supplies & Mater	-	-	9,500											
		600	Other Objects	-	-	8,837											
Program Total			\$	-	\$	-	\$	150,000	1.00	\$	-	\$	-	\$	-	-	
2119	Statewide School Safety Program	100	Salaries	\$	-	\$	-	\$	76,845	1.20	\$	-	\$	-	\$	-	-
		200	Associated Payrol	-	-	45,509											
		300	Purchased Service	-	-	17,141											
		400	Supplies & Mater	-	-	12,405											
		600	Other Objects	-	-	100											
Program Total			\$	-	\$	-	\$	152,000	1.20	\$	-	\$	-	\$	-	-	
2210	HB 2019 SIF School Improvement	100	Salaries	\$	-	\$	-	\$	1,169,087	15.50	\$	-	\$	-	\$	-	-
		200	Associated Payrol	-	-	708,833											
		300	Purchased Service	-	-	1,170,741											
		400	Supplies & Mater	-	-	142,000											
		600	Other Objects	-	-	120,339											
Program Total			\$	-	\$	-	\$	3,311,000	15.50	\$	-	\$	-	\$	-	-	
2240	EAC Coordinator	100	Salaries	\$	-	\$	-	\$	96,623	1.00	\$	-	\$	-	\$	-	-
		200	Associated Payrol	-	-	50,452											
		300	Purchased Service	-	-	2,251											
		400	Supplies & Mater	-	-	674											
Program Total			\$	-	\$	-	\$	150,000	1.00	\$	-	\$	-	\$	-	-	
Total State Initiatives Special Revenue				\$	-	\$	-	\$	5,605,455	35.33	\$	-	\$	-	\$	-	-
TOTAL SPECIAL REVENUE FUNDS				\$	39,268,010	\$	41,628,144	\$	51,018,497	380.63	\$	58,779,228	\$	58,779,228	\$	58,779,228	404.68

\*2019-2020 State Initiatives were incorporated into the Special Revenue Fund (see pages 61, 65, and 66).



## Debt Service Fund



The Debt Service Fund receives transfers from other funds to repay the Marion Center renovation debt and three PERS bonds for unfunded actuarial liability.

# Willamette Education Service District 2020-2021 Budget

## Revenue Summary Debt Service Fund

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>300</b>	<b>Debt Service</b>						
R1500	Earnings on Investments	\$ 11,480	\$ 23,579	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
R1910	Rentals	-	-	-	-	-	-
R1970	Services To Other Funds	2,084,044	2,172,688	2,290,532	2,365,963	2,365,963	2,365,963
R5200	Interfund Transfers	805,686	752,886	516,936	516,936	516,936	516,936
R5300	Sale Comp Loss Fixed Assets						
R5400	Beginning Fund Balance	2,143	10,503	-	20,000	20,000	20,000
	Fund 300 Total	\$ 2,903,353	\$ 2,959,656	\$ 2,807,468	\$ 2,917,899	\$ 2,917,899	\$ 2,917,899
<b>TOTAL DEBT SERVICE REVENUE</b>		<b>\$ 2,903,353</b>	<b>\$ 2,959,656</b>	<b>\$ 2,807,468</b>	<b>\$ 2,917,899</b>	<b>\$ 2,917,899</b>	<b>\$ 2,917,899</b>

## Expenditure Summary Debt Service Fund

Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>300</b>							
<b>5100</b>	<b>Debt Service</b>						
610	Redemption of Principal	\$ 1,329,680	\$ 1,312,739	\$ 1,113,835	\$ 1,142,942	\$ 1,142,942	\$ 1,142,942
620	Interest	1,563,170	1,624,483	1,693,633	1,774,957	1,774,957	1,774,957
	<b>Program Total</b>	<b>\$ 2,892,850</b>	<b>\$ 2,937,222</b>	<b>\$ 2,807,468</b>	<b>\$ 2,917,899</b>	<b>\$ 2,917,899</b>	<b>\$ 2,917,899</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>\$ 2,892,850</b>	<b>\$ 2,937,222</b>	<b>\$ 2,807,468</b>	<b>\$ 2,917,899</b>	<b>\$ 2,917,899</b>	<b>\$ 2,917,899</b>

# Willamette Education Service District

## 2020-2021 Budget

Changes in General Obligation Bonds will be as follows for the year ended June 30, 2020

General Obligation Bonds	Interest Rates	Balances June 30, 2020	Additions	Reductions	Balances June 30, 2021	Balances Due within One
<b>Series 2016 FFC</b>						
Original issue \$6,700,000, 15 years:	1.89%					
Principal		5,090,978	-	(420,717)	4,670,261	420,717
<b>Total General Obligation Bonds</b>		<b>\$ 5,090,978</b>	<b>\$ -</b>	<b>\$ (420,717)</b>	<b>\$ 4,670,261</b>	<b>\$ 420,717</b>

Changes in PERS UAL Bonds will be as follows for the year ended June 30, 2020

PERS UAL Bonds	Interest Rates	Balances June 30, 2020	Additions	Reductions	Balances June 30, 2021	Balances Due within One Year
<b>Series 2003</b>						
Original issue \$15,260,920, 26 years;	1.5-6.27%					
Principal		\$ 9,171,771	\$ -	\$ (400,343)	\$ 8,771,428	\$ 400,343
<b>Series 2003 (Yamhill ESD)</b>						
Original issue \$3,441,101, 26 years;	2.76-6.27%					
Principal		2,120,784	-	(91,882)	2,028,902	91,882
<b>Series 2005</b>						
Original issue \$3,765,000, 24 years;	4.113-4.759%					
Principal		2,405,000	-	(230,000)	2,175,000	230,000
<b>Total PERS UAL Bonds</b>		<b>\$ 13,697,555</b>	<b>\$ -</b>	<b>\$ (722,225)</b>	<b>\$ 12,975,330</b>	<b>\$ 722,225</b>



# Willamette Education Service District 2020-2021 Budget

Future maturities of bonds outstanding as of June 30, 2020 are as follows:

General Obligation Bonds			
Series 2016			
Fiscal Year			
Ending	Principal	Interest	
2021	420,717	96,220	
2022	428,668	88,268	
2023	436,770	80,166	
2024-2027	1,831,205	236,540	
2028-2031	1,973,618	94,126	
<b>Total</b>	<b>\$ 5,090,978</b>	<b>\$ 595,320</b>	

PERS UAL Bonds						
Series 2003		Series 2003 (Yamhill ESD)		Series 2005		
Fiscal Year						
Ending	Principal	Interest	Principal	Interest	Principal	Interest
2021	400,343	1,271,603	91,882	292,681	230,000	114,454
2022	398,268	1,353,678	91,908	312,655	255,000	103,508
2023	398,160	1,438,786	91,994	332,574	280,000	91,373
2024-2027	7,005,000	1,267,594	1,620,000	293,707	1,425,000	217,962
2028-2031	970,000	55,096	225,000	12,780	215,000	10,232
<b>Total</b>	<b>\$ 9,171,771</b>	<b>\$ 5,386,755</b>	<b>\$ 2,120,784</b>	<b>\$ 1,244,397</b>	<b>\$ 2,405,000</b>	<b>\$ 537,529</b>



## Capital Projects Fund



The Capital Projects Fund is used to acquire or construct major capital facilities. The agency's last capital projects were completed in 2018-2019. For the 2020-2021 fiscal year, the fund will be utilized to account for the construction of a regional Career and Technical Education Center to serve students in Yamhill, Polk and rural Marion counties.

# Willamette Education Service District

## 2020-2021 Budget

### Revenue Summary Capital Projects Fund

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>400</b>	<b>Capital Projects</b>						
R1500	Earnings on Investments	\$ 7,586	\$ 1,100	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	-	-	-	5,000,000	5,000,000	5,000,000
R5200	Transfers	-	-	-			
R5400	Beginning Fund Balance	584,961	188,304	-		-	-
	<b>Fund 300 Total</b>	<b>\$ 592,547</b>	<b>\$ 189,404</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>
<b>TOTAL CAPITAL PROJECTS REVENUE</b>		<b>\$ 592,547</b>	<b>\$ 189,404</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>

### Expenditure Summary Capital Projects Fund

Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>400</b>	<b>Building Construction and Improvement</b>						
4000							
300	Purchased Services	\$ 5,239	\$ 46,416	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
400	Supplies and Materials	-	-	-			
500	Capital Outlay	395,430	142,988	-	2,000,000	2,000,000	2,000,000
600	Other Objects	3,574	0	-			
	<b>Program Total</b>	<b>\$ 404,243</b>	<b>\$ 189,404</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 404,243</b>	<b>\$ 189,404</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>



## Internal Service Fund



The Internal Service Fund accounts for the operations of district functions that provide services to other departments, other agencies and other districts outside of the WESD component region. Technology services and support account for the majority of activity in this fund.

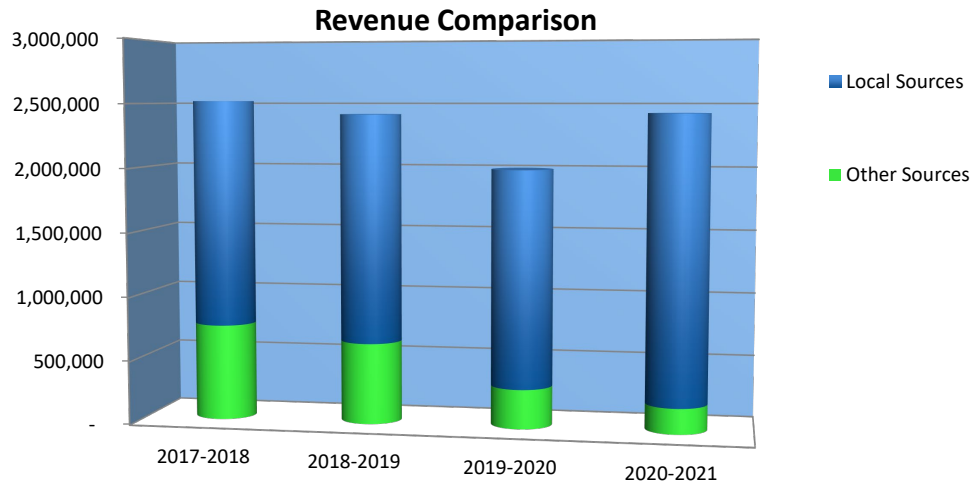
## Willamette Education Service District 2020-2021 Budget

### Revenue Summary Internal Service Funds

Major Account	Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>Fund 600</b>	<b>Internal Service Fund</b>						
R1000	Local Sources	\$ 1,766,564	\$ 1,780,518	\$ 1,685,687	\$ 2,226,668	\$ 2,226,668	\$ 2,226,668
R5000	Other Sources	751,899	636,244	311,492	202,328	202,328	202,328
	<b>Fund 600 Total</b>	<b>\$ 2,518,463</b>	<b>\$ 2,416,762</b>	<b>\$ 1,997,179</b>	<b>\$ 2,428,996</b>	<b>\$ 2,428,996</b>	<b>\$ 2,428,996</b>

### Revenue Detail Internal Service Funds

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
R1940	Services to Other LEAs	\$ 1,463,543	\$ 1,487,024	\$ 1,547,008	\$ 1,710,791	\$ 1,710,791	\$ 1,710,791
R1960	Recovery of Prior Years' Expense	9,536	24,877	-			
R1998	Miscellaneous	293,485	268,617	138,679	515,877	515,877	515,877
R5200	Interfund Transfers	489,699		-			
R5400	Beginning Fund Balance	262,200	636,244	311,492	202,328	202,328	202,328
	<b>Fund 600 Total</b>	<b>\$ 2,518,463</b>	<b>\$ 2,416,762</b>	<b>\$ 1,997,179</b>	<b>\$ 2,428,996</b>	<b>\$ 2,428,996</b>	<b>\$ 2,428,996</b>
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$ 2,518,463</b>	<b>\$ 2,416,762</b>	<b>\$ 1,997,179</b>	<b>\$ 2,428,996</b>	<b>\$ 2,428,996</b>	<b>\$ 2,428,996</b>



**Willamette Education Service District  
2020-2021 Budget**

**Summary by Major Account**

<b>Internal Service Fund 600</b>										
Major Function	Account Group	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2019-2020 FTE	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted	2020-2021 FTE
<b>2000 Support Services</b>	100	Salaries	\$ 695,290	627,660	\$ 794,329	11.39	\$ 900,816	\$ 900,816	\$ 900,816	13.05
	200	Associated Payroll Costs	343,098	352,217	485,961		535,873	535,873	535,873	
	300	Purchased Services	507,935	419,159	514,353		626,384	626,384	626,384	
	400	Supplies & Materials	128,809	132,155	200,501		167,704	167,704	167,704	
	500	Capital Outlay	34,829	-	-		-	-	-	
	600	Other Objects	1,500	1,600	2,035		3,891	3,891	3,891	
	700	Transfers	170,758	-	-		-	-	-	
	800	Contingency	-	-	-		194,328	194,328	194,328	
			<b>\$ 1,882,219</b>	<b>1,532,790</b>	<b>\$ 1,997,179</b>	<b>11.39</b>	<b>\$ 2,428,996</b>	<b>\$ 2,428,996</b>	<b>\$ 2,428,996</b>	<b>13.05</b>

**Expenditure Detail**

Internal Service Fund																
Function Title	Function Code	Major Account	2017-2018 Actuals		2018-2019 Actuals		2019-2020 Adopted		2020-2021 Proposed		2020-2021 Approved		2020-2021 Adopted		2020-2021 FTE	
Staff Development	2240	200 600	\$	22,750	\$	28,082	\$	40,000		\$	40,000	\$	40,000	\$	40,000	
			-	-	-	-	-	-	-	-	-	-	-			
			22,750	28,082	\$	40,000	-	\$	40,000	\$	40,000	\$	40,000	-		
Payroll Service	2524	100	\$	-	\$	1,811	\$	7,266	0.17	\$	7,502	\$	7,502	\$	7,502	0.15
		200	-		1,247		5,254		5,396		5,396		5,396			
		300	-				2,843		2,819		2,819		2,819			
		400	-				1,377		1,024		1,024		1,024			
		600					1,260		1,259		1,259		1,259			
		-	3,059	\$	18,000	0.17	\$	18,000	\$	18,000	\$	18,000	0.15			
Research Center	2620	100	\$	-	\$	53,322	\$	89,886	1.12							
		200	-		27,111		41,648									
		300	-		9,298		2,709									
		400	-		3,355		2,852									
		600			100		-		-		-		-			
		-	93,185	\$	137,095	1.12	\$	-	\$	-	\$	-	-			
Technology Services	2660	100	\$	695,290	\$	572,526	\$	697,177	10.10	\$	611,507	\$	611,507	\$	611,507	9.26
		200		320,348		295,777		399,059		339,319		339,319		339,319		
		300		507,935		409,861		508,801		606,507		606,507		606,507		
		400		128,809		128,800		196,272		153,228		153,228		153,228		
		500		34,829		-		-		-		-		-		
		600		1,500		1,500		775		-		-		-		
		1,688,711	1,408,464	\$	1,802,084	10.10	\$	1,710,561	\$	1,710,561	\$	1,710,561	9.26			
Oregon Data Suite	2662	100	\$	-	\$	-			\$	281,807	\$	281,807	\$	281,807	3.64	
		200	-		-			151,158		151,158		151,158				
		300	-		-			17,058		17,058		17,058				
		400	-		-			13,452		13,452		13,452				
		600			-			2,632		2,632		2,632				
		-	-	\$	-	-	\$	466,107	\$	466,107	\$	466,107	3.64			
Transfers	5200	700	\$	170,758	\$	-	\$	-	-	\$	-	\$	-	\$	-	
		\$	170,758	-	\$	-	-	\$	-	\$	-	\$	-	-		
Contingency	6110	800	\$	-	\$	-	\$	-	-	\$	194,328	\$	194,328	\$	194,328	
		\$	-	-	\$	-	-	\$	194,328	\$	194,328	\$	194,328	-		
TOTAL INTERNAL SERVICE FUND			\$	1,882,219		1,532,790	\$	1,997,179	11.39	\$	2,428,996	\$	2,428,996	\$	2,428,996	13.05



## Trust and Agency Funds



WESD holds funds in trust for the 21 regional school districts. In Marion, Polk and Yamhill Counties. 90% of State School Funds (SSF) and property tax revenues received are allocated to the school districts by a formula based on ADMw. Each month WESD calculates 90% of the SSF and tax revenue received and transfers revenue to the school districts' Trust and Agency Funds. Districts use these funds to resolve for services on the Local Service Plan.

# Willamette Education Service District 2020-2021 Budget

## Revenue Summary Trust & Agency Funds

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>700</b>	<b>TRUST AND AGENCY - DISTRICTS</b>						
R1000	Local Sources	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
R5000	Other Sources	35,075,566	35,798,545	36,997,616	37,890,710	37,890,710	37,890,710
	<b>Revenue Total</b>	<b>\$ 35,075,566</b>	<b>\$ 35,798,546</b>	<b>\$ 36,997,616</b>	<b>\$ 37,890,710</b>	<b>\$ 37,890,710</b>	<b>\$ 37,890,710</b>
	<b>State Initiatives EAC</b>						
R3000	State Sources	\$ -	\$ -	\$ 3,643,696	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,643,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL TRUST &amp; AGENCY REVENUE</b>		<b>\$ 35,075,566</b>	<b>\$ 35,798,546</b>	<b>\$ 40,641,312</b>	<b>\$ 37,890,710</b>	<b>\$ 37,890,710</b>	<b>\$ 37,890,710</b>

## Expenditure Summary Trust & Agency Funds

Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>700</b>	<b>TRUST AND AGENCY - DISTRICTS</b>						
5202	Resolution Transfers	\$ 10,353,920	\$ 10,318,187	\$ 12,333,160	\$ 37,890,710	\$ 37,890,710	\$ 37,890,710
5300	Apportionment of Funds - Transit	23,931,943	24,768,115	24,664,456			
		<b>\$ 34,285,862</b>	<b>\$ 35,086,302</b>	<b>\$ 36,997,616</b>	<b>\$ 37,890,710</b>	<b>\$ 37,890,710</b>	<b>\$ 37,890,710</b>
	<b>State Initiatives</b>						
5303	EAC Transits	\$ -	\$ -	\$ 3,643,696	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,643,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL TRUST &amp; AGENCY FUND</b>		<b>\$ 34,285,862</b>	<b>\$ 35,086,302</b>	<b>\$ 40,641,312</b>	<b>\$ 37,890,710</b>	<b>\$ 37,890,710</b>	<b>\$ 37,890,710</b>

\*2019-2020 State Initiatives were incorporated into the Special Revenue Fund (see pages 65 and 66)



# Willamette Education Service District

## 2020-2021 Budget

### Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>701</b>	<b>Amity School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	3,835	21,052	-	-	-	-
R5201	Apportionment Transfers	337,637	350,893	356,209	376,548	376,548	376,548
R5400	Beginning Fund Balance	10,835	26,645	31,725	-	-	-
	<b>Fund 701 Total</b>	<b>\$ 352,307</b>	<b>\$ 398,586</b>	<b>\$ 387,934</b>	<b>\$ 376,548</b>	<b>\$ 376,548</b>	<b>\$ 376,548</b>
<b>702</b>	<b>Cascade School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	13,757	21,038	-	-	-	-
R5201	Apportionment Transfers	884,219	883,753	962,969	1,075,350	1,075,350	1,075,350
R5400	Beginning Fund Balance	62,629	66,828	39,200	-	-	-
	<b>Fund 702 Total</b>	<b>\$ 960,605</b>	<b>\$ 971,622</b>	<b>\$ 1,002,169</b>	<b>\$ 1,075,350</b>	<b>\$ 1,075,350</b>	<b>\$ 1,075,350</b>
<b>703</b>	<b>Central School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 1,342	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	29,697	50,364	-	-	-	-
R5201	Apportionment Transfers	1,292,764	1,301,747	1,362,791	1,432,445	1,432,445	1,432,445
R5400	Beginning Fund Balance	136,551	58,570	112,200	-	-	-
	<b>Fund 703 Total</b>	<b>\$ 1,459,012</b>	<b>\$ 1,412,023</b>	<b>\$ 1,474,991</b>	<b>\$ 1,432,445</b>	<b>\$ 1,432,445</b>	<b>\$ 1,432,445</b>
<b>704</b>	<b>Dallas School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 1,342	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	29,868	22,025	-	-	-	-
R5201	Apportionment Transfers	1,230,397	1,234,815	1,345,564	1,373,863	1,373,863	1,373,863
R5400	Beginning Fund Balance	90,337	99,424	23,500	-	-	-
	<b>Fund 704 Total</b>	<b>\$ 1,350,602</b>	<b>\$ 1,357,606</b>	<b>\$ 1,369,064</b>	<b>\$ 1,373,863</b>	<b>\$ 1,373,863</b>	<b>\$ 1,373,863</b>
<b>705</b>	<b>Dayton School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 410	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	3,200	6,916	-	-	-	-
R5201	Apportionment Transfers	383,655	402,680	433,177	445,249	445,249	445,249
R5400	Beginning Fund Balance	22,741	30,952	18,675	-	-	-
	<b>Fund 705 Total</b>	<b>\$ 409,596</b>	<b>\$ 440,958</b>	<b>\$ 451,852</b>	<b>\$ 445,249</b>	<b>\$ 445,249</b>	<b>\$ 445,249</b>

# Willamette Education Service District 2020-2021 Budget

## Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>706</b>	<b>Falls City School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (96)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	32,332	7,490	-			
R5201	Apportionment Transfers	107,680	126,626	134,137	129,484	129,484	129,484
R5400	Beginning Fund Balance	58,781	41,471	22,775			
	<b>Fund 706 Total</b>	<b>\$ 198,793</b>	<b>\$ 175,491</b>	<b>\$ 156,912</b>	<b>\$ 129,484</b>	<b>\$ 129,484</b>	<b>\$ 129,484</b>
<b>707</b>	<b>Gervais School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 93	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	13,089	13,945				
R5201	Apportionment Transfers	411,021	533,640	568,714	643,387	643,387	643,387
R5400	Beginning Fund Balance	21,556	(930)	19,525			
	<b>Fund 707 Total</b>	<b>\$ 445,666</b>	<b>\$ 546,747</b>	<b>\$ 588,239</b>	<b>\$ 643,387</b>	<b>\$ 643,387</b>	<b>\$ 643,387</b>
<b>708</b>	<b>Jefferson School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	37,227	15,248				
R5201	Apportionment Transfers	359,849	369,267	383,858	394,297	394,297	394,297
R5400	Beginning Fund Balance	43,626	54,463	22,300			
	<b>Fund 708 Total</b>	<b>\$ 440,702</b>	<b>\$ 438,975</b>	<b>\$ 406,158</b>	<b>\$ 394,297</b>	<b>\$ 394,297</b>	<b>\$ 394,297</b>
<b>709</b>	<b>McMinnville School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	12,464	40,231				
R5201	Apportionment Transfers	2,627,247	2,679,172	2,749,458	2,851,321	2,851,321	2,851,321
	<b>Fund 709 Total</b>	<b>\$ 2,639,711</b>	<b>\$ 2,719,398</b>	<b>\$ 2,749,458</b>	<b>\$ 2,851,321</b>	<b>\$ 2,851,321</b>	<b>\$ 2,851,321</b>
<b>710</b>	<b>Mt Angel School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	35,421	20,519				
R5201	Apportionment Transfers	341,578	329,750	330,433	343,768	343,768	343,768
R5400	Beginning Fund Balance	20,198	46,895	29,450			
	<b>Fund 710 Total</b>	<b>\$ 397,197</b>	<b>\$ 397,166</b>	<b>\$ 359,883</b>	<b>\$ 343,768</b>	<b>\$ 343,768</b>	<b>\$ 343,768</b>

# Willamette Education Service District 2020-2021 Budget

## Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>711</b>	<b>Newberg School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (516)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	11,043	21,232				
R5201	Apportionment Transfers	1,953,604	1,933,640	1,998,601	2,034,590	2,034,590	2,034,590
	<b>Fund 711 Total</b>	<b>\$ 1,964,647</b>	<b>\$ 1,954,356</b>	<b>\$ 1,998,601</b>	<b>\$ 2,034,590</b>	<b>\$ 2,034,590</b>	<b>\$ 2,034,590</b>
<b>712</b>	<b>North Marion School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 517	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	15,842	16,516				
R5201	Apportionment Transfers	767,362	762,115	812,250	831,319	831,319	831,319
R5400	Beginning Fund Balance	35,013	53,703	15,900			
	<b>Fund 712 Total</b>	<b>\$ 818,217</b>	<b>\$ 832,852</b>	<b>\$ 828,150</b>	<b>\$ 831,319</b>	<b>\$ 831,319</b>	<b>\$ 831,319</b>
<b>713</b>	<b>North Santiam School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	9,026	6,525				
R5201	Apportionment Transfers	868,184	876,087	928,675	971,107	971,107	971,107
R5400	Beginning Fund Balance	54,006	60,951	31,025			
	<b>Fund 713 Total</b>	<b>\$ 931,216</b>	<b>\$ 943,562</b>	<b>\$ 959,700</b>	<b>\$ 971,107</b>	<b>\$ 971,107</b>	<b>\$ 971,107</b>
<b>714</b>	<b>Perrydale School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	3,219	6,410	-	-	-	-
R5201	Apportionment Transfers	146,057	149,264	158,840	168,363	168,363	168,363
R5400	Beginning Fund Balance	4,870	11,886	8,875			
	<b>Fund 714 Total</b>	<b>\$ 154,146</b>	<b>\$ 167,640</b>	<b>\$ 167,715</b>	<b>\$ 168,363</b>	<b>\$ 168,363</b>	<b>\$ 168,363</b>
<b>715</b>	<b>Salem-Keizer School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	9,335	10,843				
R5201	Apportionment Transfers	17,024,278	17,374,059	18,304,074	19,012,373	19,012,373	19,012,373
	<b>Fund 715 Total</b>	<b>\$ 17,033,613</b>	<b>\$ 17,384,920</b>	<b>\$ 18,304,074</b>	<b>\$ 19,012,373</b>	<b>\$ 19,012,373</b>	<b>\$ 19,012,373</b>
<b>716</b>	<b>Sheridan School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (2,269)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	31,942	22,830	-	-	-	-
R5201	Apportionment Transfers	401,571	401,670	420,570	421,368	421,368	421,368
R5400	Beginning Fund Balance	28,056	56,881	42,700			
	<b>Fund 716 Total</b>	<b>\$ 461,569</b>	<b>\$ 479,113</b>	<b>\$ 463,270</b>	<b>\$ 421,368</b>	<b>\$ 421,368</b>	<b>\$ 421,368</b>

# Willamette Education Service District

## 2020-2021 Budget

### Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>717</b>	<b>Silver Falls School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	55,832	15,846				
R5201	Apportionment Transfers	1,434,650	1,495,200	1,597,603	1,662,402	1,662,402	1,662,402
R5400	Beginning Fund Balance	90,336	90,390	11,100			
	<b>Fund 717 Total</b>	<b>\$ 1,580,818</b>	<b>\$ 1,601,435</b>	<b>\$ 1,608,703</b>	<b>\$ 1,662,402</b>	<b>\$ 1,662,402</b>	<b>\$ 1,662,402</b>
<b>718</b>	<b>St Paul School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (1,263)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	37,408	4,477	-	-	-	-
R5201	Apportionment Transfers	127,927	132,539	137,344	147,490	147,490	147,490
R5400	Beginning Fund Balance	34,811	45,597	17,025			
	<b>Fund 718 Total</b>	<b>\$ 200,146</b>	<b>\$ 181,349</b>	<b>\$ 154,369</b>	<b>\$ 147,490</b>	<b>\$ 147,490</b>	<b>\$ 147,490</b>
<b>719</b>	<b>Willamina School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ 365	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	3,345	4,233				
R5201	Apportionment Transfers	352,356	360,820	366,150	401,241	401,241	401,241
R5400	Beginning Fund Balance	6,104	17,443	5,350			
	<b>Fund 719</b>	<b>\$ 361,805</b>	<b>\$ 382,861</b>	<b>\$ 371,500</b>	<b>\$ 401,241</b>	<b>\$ 401,241</b>	<b>\$ 401,241</b>
<b>720</b>	<b>Woodburn School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (9)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	34,317	49,037				
R5201	Apportionment Transfers	2,473,764	2,532,784	2,608,771	2,735,211	2,735,211	2,735,211
	<b>Fund 720 Total</b>	<b>\$ 2,508,081</b>	<b>\$ 2,581,812</b>	<b>\$ 2,608,771</b>	<b>\$ 2,735,211</b>	<b>\$ 2,735,211</b>	<b>\$ 2,735,211</b>
<b>721</b>	<b>Yamhill-Carlton School District</b>						
R1960	Recovery of Prior Years' Expense	\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	3,436	15,300				
R5201	Apportionment Transfers	386,908	386,242	398,169	439,534	439,534	439,534
R5400	Beginning Fund Balance	16,767	28,536	32,475	-	-	-
	<b>Fund 721 Total</b>	<b>\$ 407,111</b>	<b>\$ 430,076</b>	<b>\$ 430,644</b>	<b>\$ 439,534</b>	<b>\$ 439,534</b>	<b>\$ 439,534</b>

# Willamette Education Service District

## 2020-2021 Budget

### State Initiatives Trust & Agency Funds

Revenue	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>WESD REGIONAL DISTRICTS</b>							
<b>R3900</b>	<b>Revenue for or on behalf of Districts</b>						
FUND							
701	Amity SD	\$ -	\$ -	\$ 33,010	\$ -	\$ -	\$ -
702	Cascade SD	-	-	74,575	-	-	-
703	Central SD	-	-	122,649	-	-	-
704	Dallas SD	-	-	101,066	-	-	-
705	Dayton SD	-	-	45,344	-	-	-
706	Falls City SD	-	-	30,000	-	-	-
707	Gervais SD	-	-	61,745	-	-	-
708	Jefferson SD	-	-	39,095	-	-	-
709	McMinnville SD	-	-	200,000	-	-	-
710	Mt Angel SD	-	-	37,081	-	-	-
711	Newberg SD	-	-	141,408	-	-	-
712	North Marion SD	-	-	92,183	-	-	-
713	North Santiam SD	-	-	101,812	-	-	-
714	Perrydale SD	-	-	30,000	-	-	-
715	Salem-Keizer SD	-	-	1,438,068	-	-	-
716	Sheridan SD	-	-	65,175	-	-	-
717	Silver Falls SD	-	-	146,614	-	-	-
718	St Paul SD	-	-	30,000	-	-	-
719	Willamina SD	-	-	52,775	-	-	-
720	Woodburn SD	-	-	267,602	-	-	-
721	Yamhill-Carlton SD	-	-	41,070	-	-	-
<b>TOTAL WESD REGIONAL DISTRICTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,151,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>*2019-2020 State Initiatives were incorporated into the Special Revenue Fund (see pages 65 and 66)</b>						<b>\$ -</b>	<b>\$ -</b>

# Willamette Education Service District 2020-2021 Budget

## State Initiatives Trust & Agency Funds

Revenue	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>SCESD REGIONAL DISTRICTS</b>							
730	Bandon SD	\$ -	\$ -	\$ 32,761	\$ -	\$ -	\$ -
731	Brookings-Harbor SD	-	-	66,705	-	-	-
732	Central Curry SD	-	-	30,000	-	-	-
733	Coos Bay SD	-	-	90,708	-	-	-
734	Coquille SD	-	-	38,332	-	-	-
735	Myrtle Point SD	-	-	30,000	-	-	-
736	North Bend SD	-	-	113,918	-	-	-
737	Port Orford-Langlois SD	-	-	30,000	-	-	-
738	Powers SD	-	-	30,000	-	-	-
739	Reedsport SD	-	-	30,000	-	-	-
<b>TOTAL SCESD REGIONAL DISTRICTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 492,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total State Initiatives Trust &amp; Agency Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,643,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*\*2019-2020 State Initiatives were incorporated into the Special Revenue Fund (see pages 65 and 66)*

# Willamette Education Service District 2020-2021 Budget

## Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
<b>701</b>	<b>Amity School District</b>								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 2,929	\$ -	\$ -	\$ -	\$ -
5202	Resolution Transfers Apportionment Of	700	Transfer	253,327	250,659	327,745	376,548	376,548	376,548
5300	Funds - Transit	700	Transfer	72,335	107,725	60,189	-	-	-
	<b>Fund 701 Total</b>			<b>\$ 325,662</b>	<b>\$ 361,313</b>	<b>\$ 387,934</b>	<b>\$ 376,548</b>	<b>\$ 376,548</b>	<b>\$ 376,548</b>
<b>702</b>	<b>Cascade School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 678,024	\$ 677,238	\$ 965,916	\$ 1,075,350	\$ 1,075,350	\$ 1,075,350
5300	Funds - Transit	700	Transfer	215,753	180,740	36,253	-	-	-
	<b>Fund 702 Total</b>			<b>\$ 893,777</b>	<b>\$ 857,978</b>	<b>\$ 1,002,169</b>	<b>\$ 1,075,350</b>	<b>\$ 1,075,350</b>	<b>\$ 1,075,350</b>
<b>703</b>	<b>Central School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 1,400,442	\$ 638,720	\$ 835,147	\$ 1,432,445	\$ 1,432,445	\$ 1,432,445
5300	Funds - Transit	700	Transfer	-	641,570	639,844	-	-	-
	<b>Fund 703 Total</b>			<b>\$ 1,400,442</b>	<b>\$ 1,280,290</b>	<b>\$ 1,474,991</b>	<b>\$ 1,432,445</b>	<b>\$ 1,432,445</b>	<b>\$ 1,432,445</b>
<b>704</b>	<b>Dallas School District</b>								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 2,241	\$ -	\$ -	\$ -	\$ -
5202	Resolution Transfers Apportionment Of	700	Transfer	571,178	671,283	877,724	1,373,863	1,373,863	1,373,863
5300	Funds - Transit	700	Transfer	680,000	641,721	491,340	-	-	-
	<b>Fund 704 Total</b>			<b>\$ 1,251,178</b>	<b>\$ 1,315,245</b>	<b>\$ 1,369,064</b>	<b>\$ 1,373,863</b>	<b>\$ 1,373,863</b>	<b>\$ 1,373,863</b>
<b>705</b>	<b>Dayton School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 148,644	\$ 173,953	\$ 230,472	\$ 445,249	\$ 445,249	\$ 445,249
5300	Funds - Transit	700	Transfer	230,000	240,000	221,380	-	-	-
	<b>Fund 705 Total</b>			<b>\$ 378,644</b>	<b>\$ 413,953</b>	<b>\$ 451,852</b>	<b>\$ 445,249</b>	<b>\$ 445,249</b>	<b>\$ 445,249</b>
<b>706</b>	<b>Falls City School District</b>								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 139	\$ -	\$ -	\$ -	\$ -
5202	Resolution Transfers	700	Transfer	157,323	150,043	156,912	129,484	129,484	129,484
	<b>Fund 706 Total</b>			<b>\$ 157,323</b>	<b>\$ 150,182</b>	<b>\$ 156,912</b>	<b>\$ 129,484</b>	<b>\$ 129,484</b>	<b>\$ 129,484</b>

# Willamette Education Service District 2020-2021 Budget

## Expenditure Detail

<b>700 Trust &amp; Agency Funds</b>									
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2017-2018 Actuals</b>	<b>2018-2019 Actuals</b>	<b>2019-2020 Adopted</b>	<b>2020-2021 Proposed</b>	<b>2020-2021 Approved</b>	<b>2020-2021 Adopted</b>
<b>707</b>	<b>Gervais School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 446,596	\$ 479,300	\$ 528,239	\$ 643,387	\$ 643,387	\$ 643,387
5300	Funds - Transit	700	Transfer	-	60,000	60,000	-	-	-
	<b>Fund 707 Total</b>			<b>\$ 446,596</b>	<b>\$ 539,300</b>	<b>\$ 588,239</b>	<b>\$ 643,387</b>	<b>\$ 643,387</b>	<b>\$ 643,387</b>
<b>708</b>	<b>Jefferson School District</b>								
5202	Resolution Transfers	700	Transfer	\$ 386,240	\$ 396,530	\$ 406,158	\$ 394,297	\$ 394,297	\$ 394,297
	<b>Fund 708 Total</b>			<b>\$ 386,240</b>	<b>\$ 396,530</b>	<b>\$ 406,158</b>	<b>\$ 394,297</b>	<b>\$ 394,297</b>	<b>\$ 394,297</b>
<b>709</b>	<b>McMinnville School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 556,457	\$ 599,134	\$ 692,372	\$ 2,851,321	\$ 2,851,321	\$ 2,851,321
5300	Funds - Transit	700	Transfer	2,083,254	2,080,974	2,057,086	-	-	-
5302	Fund Balance Transfer	700	Transfer	-	39,290	-	-	-	-
	<b>Fund 709 Total</b>			<b>\$ 2,639,711</b>	<b>\$ 2,719,398</b>	<b>\$ 2,749,458</b>	<b>\$ 2,851,321</b>	<b>\$ 2,851,321</b>	<b>\$ 2,851,321</b>
<b>710</b>	<b>Mt Angel School District</b>								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 591	\$ -	\$ -	\$ -	\$ -
5202	Resolution Transfers	700	Transfer	350,306	360,840	359,883	343,768	343,768	343,768
	<b>Fund 710 Total</b>			<b>\$ 350,306</b>	<b>\$ 361,430</b>	<b>\$ 359,883</b>	<b>\$ 343,768</b>	<b>\$ 343,768</b>	<b>\$ 343,768</b>
<b>711</b>	<b>Newberg School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 197,525	\$ 246,463	\$ 277,186	\$ 2,034,590	\$ 2,034,590	\$ 2,034,590
5300	Funds - Transit	700	Transfer	1,767,122	1,680,049	1,721,415	-	-	-
5302	Fund Balance Transfer	700	Transfer	-	27,844	-	-	-	-
	<b>Fund 711 Total</b>			<b>\$ 1,964,647</b>	<b>\$ 1,954,356</b>	<b>\$ 1,998,601</b>	<b>\$ 2,034,590</b>	<b>\$ 2,034,590</b>	<b>\$ 2,034,590</b>
<b>712</b>	<b>North Marion School District</b>								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 892	\$ -	\$ -	\$ -	\$ -
5202	Resolution Transfers Apportionment Of	700	Transfer	514,697	542,294	709,066	831,319	831,319	831,319
5300	Funds - Transit	700	Transfer	249,817	262,000	119,084	-	-	-
	<b>Fund 712 Total</b>			<b>\$ 764,514</b>	<b>\$ 805,186</b>	<b>\$ 828,150</b>	<b>\$ 831,319</b>	<b>\$ 831,319</b>	<b>\$ 831,319</b>



# Willamette Education Service District 2020-2021 Budget

## Expenditure Detail

<b>700 Trust &amp; Agency Funds</b>									
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2017-2018 Actuals</b>	<b>2018-2019 Actuals</b>	<b>2019-2020 Adopted</b>	<b>2020-2021 Proposed</b>	<b>2020-2021 Approved</b>	<b>2020-2021 Adopted</b>
<b>713</b>	<b>North Santiam School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 228,838	\$ 254,080	\$ 332,217	\$ 971,107	\$ 971,107	\$ 971,107
5300	Funds - Transit	700	Transfer	641,427	645,000	627,483	-	-	-
	<b>Fund 713 Total</b>			<b>\$ 870,265</b>	<b>\$ 899,080</b>	<b>\$ 959,700</b>	<b>\$ 971,107</b>	<b>\$ 971,107</b>	<b>\$ 971,107</b>
<b>714</b>	<b>Perrydale School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 103,673	\$ 156,269	\$ 167,715	\$ 168,363	\$ 168,363	\$ 168,363
5300	Funds - Transit	700	Transfer	38,587	-	-	-	-	-
	<b>Fund 714 Total</b>			<b>\$ 142,260</b>	<b>\$ 156,269</b>	<b>\$ 167,715</b>	<b>\$ 168,363</b>	<b>\$ 168,363</b>	<b>\$ 168,363</b>
<b>715</b>	<b>Salem-Keizer School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 1,169,413	\$ 1,276,371	\$ 1,483,820	\$ 19,012,373	\$ 19,012,373	\$ 19,012,373
5300	Funds - Transit	700	Transfer	15,864,200	15,853,709	16,820,254			
5302	Fund Balance Transfer	700	Transfer	-	254,840	-	-	-	-
	<b>Fund 715 Total</b>			<b>\$ 17,033,613</b>	<b>\$ 17,384,920</b>	<b>\$ 18,304,074</b>	<b>\$ 19,012,373</b>	<b>\$ 19,012,373</b>	<b>\$ 19,012,373</b>
<b>716</b>	<b>Sheridan School District</b>								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -
5202	Resolution Transfers	700	Transfer	404,688	426,211	463,270	421,368	421,368	421,368
	<b>Fund 716 Total</b>			<b>\$ 404,688</b>	<b>\$ 426,410</b>	<b>\$ 463,270</b>	<b>\$ 421,368</b>	<b>\$ 421,368</b>	<b>\$ 421,368</b>
<b>717</b>	<b>Silver Falls School District</b>								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -
5202	Resolution Transfers Apportionment Of	700	Transfer	692,599	641,353	847,926	1,662,402	1,662,402	1,662,402
5300	Funds - Transit	700	Transfer	797,829	918,168	760,777	-	-	-
	<b>Fund 717 Total</b>			<b>\$ 1,490,428</b>	<b>\$ 1,560,421</b>	<b>\$ 1,608,703</b>	<b>\$ 1,662,402</b>	<b>\$ 1,662,402</b>	<b>\$ 1,662,402</b>
<b>718</b>	<b>St Paul School District</b>								
5202	Resolution Transfers	700	Transfer	\$ 154,549	\$ 159,544	\$ 154,369	\$ 147,490	\$ 147,490	\$ 147,490
	<b>Fund 718 Total</b>			<b>\$ 154,549</b>	<b>\$ 159,544</b>	<b>\$ 154,369</b>	<b>\$ 147,490</b>	<b>\$ 147,490</b>	<b>\$ 147,490</b>

# Willamette Education Service District 2020-2021 Budget

## Expenditure Detail

<b>700 Trust &amp; Agency Funds</b>									
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2017-2018 Actuals</b>	<b>2018-2019 Actuals</b>	<b>2019-2020 Adopted</b>	<b>2020-2021 Proposed</b>	<b>2020-2021 Approved</b>	<b>2020-2021 Adopted</b>
<b>719</b>	<b>Willamina School District</b>								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 95,013	\$ 98,270	\$ 129,133	\$ 401,241	\$ 401,241	\$ 401,241
5300	Funds - Transit	700	Transfer	249,349	273,266	242,367			
	<b>Fund 719 Total</b>			<b>\$ 344,362</b>	<b>\$ 371,536</b>	<b>\$ 371,500</b>	<b>\$ 401,241</b>	<b>\$ 401,241</b>	<b>\$ 401,241</b>
<b>720</b>	<b>Woodburn School District</b>								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 892	\$ -	\$ -	\$ -	\$ -
5202	Resolution Transfers Apportionment Of	700	Transfer	1,665,878	1,889,699	2,098,730	2,735,211	2,735,211	2,735,211
5300	Funds - Transit	700	Transfer	842,203	654,082	510,041			
5302	Fund Balance Transfer	700	Transfer		37,138				
	<b>Fund 720 Total</b>			<b>\$ 2,508,081</b>	<b>\$ 2,581,812</b>	<b>\$ 2,608,771</b>	<b>\$ 2,735,211</b>	<b>\$ 2,735,211</b>	<b>\$ 2,735,211</b>
<b>721</b>	<b>Yamhill-Carlton School District</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 178,509	\$ 221,150	\$ 289,160	\$ 439,534	\$ 439,534	\$ 439,534
5300	Funds - Transit	700	Transfer	200,067	170,000	141,484	-	-	-
	<b>Fund 721 Total</b>			<b>\$ 378,576</b>	<b>\$ 391,150</b>	<b>\$ 430,644</b>	<b>\$ 439,534</b>	<b>\$ 439,534</b>	<b>\$ 439,534</b>

# Willamette Education Service District 2020-2021 Budget

## State Initiatives Trust & Agency Funds

Expense	Function	Major Account	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
EAC Transit	5303	700	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
<b>WESD REGIONAL DISTRICTS</b>								
FUND								
701	Amity SD		\$ -	\$ -	\$ 33,010	\$ -	\$ -	\$ -
702	Cascade SD		-	-	74,575	-	-	-
703	Central SD		-	-	122,649	-	-	-
704	Dallas SD		-	-	101,066	-	-	-
705	Dayton SD		-	-	45,344	-	-	-
706	Falls City SD		-	-	30,000	-	-	-
707	Gervais SD		-	-	61,745	-	-	-
708	Jefferson SD		-	-	39,095	-	-	-
709	McMinnville SD		-	-	200,000	-	-	-
710	Mt Angel SD		-	-	37,081	-	-	-
711	Newberg SD		-	-	141,408	-	-	-
712	North Marion SD		-	-	92,183	-	-	-
713	North Santiam SD		-	-	101,812	-	-	-
714	Perrydale SD		-	-	30,000	-	-	-
715	Salem-Keizer SD		-	-	1,438,068	-	-	-
716	Sheridan SD		-	-	65,175	-	-	-
717	Silver Falls SD		-	-	146,614	-	-	-
718	St Paul SD		-	-	30,000	-	-	-
719	Willamina SD		-	-	52,775	-	-	-
720	Woodburn SD		-	-	267,602	-	-	-
721	Yamhill-Carlton SD		-	-	41,070	-	-	-
<b>TOTAL WESD REGIONAL DISTRICTS</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,151,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*\*2019-2020 State Initiatives were incorporated into the Special Revenue Fund (see pages 65 and 66)*

# Willamette Education Service District 2020-2021 Budget

## State Initiatives Trust & Agency Funds

Expense	Function	Major Account	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
EAC Transit	5303	700	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
<b>SCESD REGIONAL DISTRICTS</b>								
730	Bandon SD		\$ -	\$ -	\$ 32,761	\$ -	\$ -	\$ -
731	Brookings-Harbor SD		-	-	66,705	-	-	-
732	Central Curry SD		-	-	30,000	-	-	-
733	Coos Bay SD		-	-	90,708	-	-	-
734	Coquille SD		-	-	38,332	-	-	-
735	Myrtle Point SD		-	-	30,000	-	-	-
736	North Bend SD		-	-	113,918	-	-	-
737	Port Orford-Langlois SD		-	-	30,000	-	-	-
738	Powers SD		-	-	30,000	-	-	-
739	Reedsport SD		-	-	30,000	-	-	-
<b>TOTAL SCESD REGIONAL DISTRICTS</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 492,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total State Initiatives Trust &amp; Agency Funds</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,643,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*\*2019-2020 State Initiatives were incorporated into the Special Revenue Fund (see pages 65 and 66)*



## Glossary





## Glossary of Terms and Acronyms

### ACRONYMS

ADA	Americans with Disability Act
ADM	Average Daily Membership is the average number of enrolled students of an educational unit.
ADMr	Average Daily Resident Membership is the ADM of the students who live in the district, regardless of where they attend.
ADMw	Average Daily Membership Weighted is the ADMr increased by a variety of weighting factors to obtain weighted average daily membership. For example, each student qualifying for special education services is given an additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.
APC	Associated Payroll Costs
ASD	Autism Spectrum Disorder
CA	Chronic Absenteeism
CBA	Collective Bargaining Agreement
CBT	Cognitive Behavior Therapy
CIP	Continuous Improvement Plan
CCO	Coordinated Care Organization
CEIER	Center for Education Innovation, Evaluation and Research
COLA	Cost of Living Adjustment
CTA	Cascade Technology Alliance
CTE	Career and Technical Education
DESSA	Devereux Student Strength Assessment
EAC	Educator Advancement Council
EAP	Employee Assistance Program
EBISS	Effective Behavioral and Instructional Support System
EDC	Extra Duty Contract



EGC	Emotional Growth Center
EIIS	Early Indicator and Intervention System
EI/ECSE	Early Intervention and Early Childhood Special Education
ELA	Early Learning Account, English Language Acquisition
ELL (ESL)	English Language Learning (also referred to as ESL or English as a Second Language)
ESD	Education Service District
ESSA	Every Student Succeeds Act
FMLA	Family Medical Leave Act
FSA	Family Support Advocate
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board
HECC	Higher Education Coordinating Commission
HSBCCP	High School Based College Credit Partnerships
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Plan
IFSP	Individual Family Service Plan
JDEP	Juvenile Detention Education Program
LEA	Local Education Agency
LGIP	Local Government Investment Pool
LMC	Labor Management Committee
LRC	Learning Resource Center
LSP	Local Service Plan
MPELH	Marion Polk Early Learning Hub
OAESD	Oregon Association of Education Service Districts
OAR	Oregon Administrative Rule



ODE	Oregon Department of Education
ODS	Oregon Data Suite
OEA	Oregon Education Association
OEGB	Oregon Educator Benefit Board
OEIB	Oregon Education Investment Board
OMESC	Oregon Migrant Education Service Center
ORS	Oregon Revised Statutes
OSBA	Oregon School Boards Association
OSEA	Oregon School Employees Association (Classified Union)
OT/PT	Occupational Therapy and Physical Therapy
OTMC	Oregon Textbook and Media Center – Braille and large print textbook production
OYA	Oregon Youth Authority
PBIS	Positive Behavior and Instructional Supports
PERS	Public Employees Retirement System
PIC	Professional Issues Committee
REN	Regional Educator Network, Senate Bill 182
RPATS	Regional Program Autism Training Sites
SEIA	Statewide Education Initiatives Account
SEL	Social and Emotional Learning
SIA	Student Investment Account
SIS	School Improvement Services
SSA	Student Success Act, House Bill 3427
SSF	State School Fund
T&A	Trust and Agency
TBI	Traumatic brain injury





TIC	Trauma Informed Care
TIP	Trauma Informed Practice
TOSA	Teacher on Special Assignment
TSA	Technical Skills Assessment
TSPC	Teacher Standards and Practices Commission
WBL	Work-Based Learning
WCC	Willamette Curriculum Coalition
WESD	Willamette Education Service District
WP	Willamette Promise
WPAB	Willamette Promise Advisory Board
WVEA	Willamette Valley Education Association (Licensed Union)
WWP	Willamette Workforce Partnership

## TERMS

Account Codes	Account codes identify the funding source and nature of budget expenditures.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position of a governmental entity.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur.
Adopted Budget	The financial plan adopted by the Board which forms a basis for expenditure appropriations.
Allocations	To divide an appropriation into amounts for specific purposes.
Appropriations	A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes.
Assets	Governmental resources that have monetary value.
Beginning Fund Balance	Funds carried forward from the previous fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.



Behavior Intervention	A therapeutic school environment focused on teaching students skills for success across all settings: academic, social, emotional, family and community.
Bond	A type of debt security for a specific sum of money to be repaid at a fixed time in the future, and carrying interest at a fixed rate, usually payable periodically.
Budgetary Control	The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Projects Fund	Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets, i.e., a new school or major building renovations.
Classified Staff	Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.
Common School Fund	Interest on trust funds from state sale of miscellaneous lands.
Component Districts	Districts served by the ESD.
Contingency	A special amount budgeted each year for unforeseen expenditures. Transfer of general fund operating contingency funds to cover unanticipated expenditures requires board approval.
Cost Center	A subdivision of the district that is charged with carrying on one or more specific purposes such as a department or special program.
County School Fund	Distributed by ESD sources and includes property tax levy, state forest fees, and various fines such as gambling fees.
Debt Service Fund	A fund established to account for payment of general long-term debt principal and interest.
Deficit	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
Ending Fund Balance	Funds remaining after the fiscal year is closed and all expenditures and revenues are accounted for. The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: 1) unexpended budget – actual expenditures are less than budgeted expenditures; 2) excess revenue - revenue received is more than budgeted revenue.



E-Rate	E-Rate is a Federal program, created by the Federal Communication Commission (FCC) and administered by the Universal Service Administrative Company (USAC) that subsidizes Internet and Telecom services for schools and libraries.
Fiscal Year	The 12 month operating year for the District, beginning on July 1 and ending on June 30 of the following year.
Fixed Assets	Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.
Functional Classification	The systems for recording expenditures according to the principle purposes for which expenditures are made.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts.
General Fund	A fund used to account for most operating activities except those activities required to be accounted for in another fund.
Grant	A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.
Internal Service Fund	Accounts for the operations of district functions that provide services to other departments, other agencies and other districts outside of the Willamette ESD component regions; technology services and support account for the majority of activity in this fund.
Licensed Staff	All licensed teachers, counselors, special education teachers, and other certified teaching staff under contract to the District. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.
Levy	Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.
Measure 5	Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.
Measure 47	Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.



Measure 50	Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.
Modified Accrual	The basis of accounting in which revenue is recorded when available and measurable.
Object	For fund accounting this term identifies and classifies the articles purchased or the service obtained.
Proposed Budget	Financial and operating plan for the district that the Superintendent is recommending to the public and budget committee.
Region 16	Migrant Education Program: Region 16 serves a geographical area which includes the following six counties of Marion, Polk, Yamhill, Linn, Benton and Lincoln.
Requirement	An expenditure or net decrease to a fund's resources.
Resolution	A formal order of a governing body.
Resolution Funds	District percentage of state school funds and taxes which are accounted for in individual Trust and Agency accounts.
Resources	Estimated beginning fund balances plus all anticipated revenues.
Revenue	Monies received or anticipated by a local government from either tax or non-tax sources.
Special Revenue Fund	A fund used to account for proceeds of specific revenue sources that are restricted to expenditures for specific purposes.
Supplemental Budget	A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.
Taxes	Compulsory charges levied by the District for the purpose of financing the operation of schools.
Transfers	Amounts distributed from one fund to finance activities in another fund. Inter-fund transfers require Board approval.
Transit	Funds transferred from the ESD to component districts.
Trust and Agency Fund	A fund used to account for activities of assets held in trust by a local government.



**Willamette Migrant Services** Migrant education program that identifies and provides services to migrant families with children 3-21 residing in school districts across Marion, Polk, Yamhill, Linn, Benton and Lincoln counties.



## Appendices



Required additional documents are provided in this section, including:

- Resolution Statement that adopts the budget
- Affidavits of publication
- Forms ED 50



**RESOLUTION No. 20.06.293**

**ADOPTION OF THE 2020-2021 BUDGET**

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2020-2021 in the total amount of \$155,825,653. This budget is now on file in the district administrative office, 2611 Pringle Road SE, Salem, Oregon 97302.

**RESOLUTION MAKING APPROPRIATIONS, ORS 294.356, ORS 294.435**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

**General Fund**

Support Services .....	5,802,449
Transfers .....	38,040,711
Debt Service Transfer .....	516,936
Contingency .....	4,448,724
<b>Total</b>	<b>\$48,808,820</b>

**Special Revenue Fund**

Instruction .....	27,001,814
Support Services .....	31,314,315
Enterprise & Comm .....	109,427
Transfers .....	353,672
<b>Total</b>	<b>\$58,779,228</b>

**Debt Service Fund**

Debt Service .....	2,917,899
<b>Total</b>	<b>\$2,917,899</b>

**Capital Projecservice Fund**

Capital Outlay .....	5,000,000
<b>Total</b>	<b>\$5,000,000</b>

**Internal Service Fund**

Support Services .....	\$2,234,668
Contingency .....	\$194,328
<b>Total</b>	<b>\$2,428,996</b>

**Trust & Agency Funds**

Transfers .....	37,890,710
<b>Total</b>	<b>\$37,890,710</b>

<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$155,825,653</b>
<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>	<b>0</b>
<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$155,825,653</b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020-2021 at the rate of \$.2967 per \$1,000 of assessed value for permanent tax rate.

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the Education Limitation**

Permanent Rate Tax \$.2967/\$1000

**Excluded from Limitation**

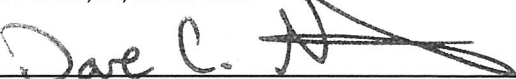
General Obligation Bond Debt Service -0-

The above resolution statements were approved and declared adopted on June 2, 2020

  
Frank W. Pender, Jr., Board Chair

6.2.2020

Date

  
Dave Novotney, Ph.D., Superintendent

6.2.2020

Date

**AFFIDAVIT OF PUBLICATION**

**WILLAMETTE ESD LEGALS  
2611 PRINGLE RD SE  
SALEM, OR 97302**

**PUBLIC NOTICE**

**NOTICE OF BUDGET  
COMMITTEE MEETING**

I Kathleen Allen  
being first duly sworn, dispose and say that I am the principal clerk of the Statesman Journal, Silverton Appeal and Stayton Mail newspapers of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that this Public Notice is printed copy of which is hereby annexed, was published in the entire issue of said newspaper in the following issues -

04/26/2020

A public meeting of the Budget Committee of the Willamette Education Service District (WESD), Marion County, State of Oregon, to discuss the proposed budget for the fiscal year July 1, 2020 to June 30, 2021, will be held via a Zoom digital meeting to adhere to social distancing mandates. The meeting will take place on Thursday, May 7, 2020 at 6:00 pm. A second meeting, if needed, is scheduled for Thursday, May 21, 2020 at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the proposed budget. This is a public meeting where deliberation of the Budget Committee will take place. To receive the web address and password for the Zoom meeting, please email [budget@wesd.org](mailto:budget@wesd.org) or call 503-385-4698. All public comments must be submitted in advance. Comments can be emailed to [budget@wesd.org](mailto:budget@wesd.org) or mailed to Willamette ESD, Attn: Budget Committee, 2611 Pringle Rd SE, Salem, OR 97302 and must include name, address and phone number or email address. All comments must be received by May 6, 2020.

A copy of the proposed budget may be inspected or obtained on or after May 1, 2020 by going to [www.wesd.org](http://www.wesd.org) and visiting the Business Services page.

A copy of this notice is available on the WESD website: [www.wesd.org](http://www.wesd.org).

Statesman Journal  
April 26, 2020

Dated this 27 day of April, 2020

Kathleen Allen  
Public Notice Clerk

Subscribed and sworn to me this

Shelly Hora  
Notary Public for State of Wisconsin, Brown County

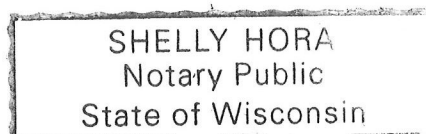
Notary Expires on 8-25-23

Ad# 0004163864

P O : Budget

This is not an invoice

# of Affidavits: 1







AFFIDAVIT OF PUBLICATION

Willamette ESD  
Attn: Staci Stormer  
2611 Pringle Rd SE  
SALEM, OR 97302-1533

Kathleen Allen

being first duly sworn, dispose and say that I am the principal clerk of the Statesman Journal, Silverton Appeal Tribune and Stayton Mail newspapers of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that this Public Notice is printed copy of which is hereby annexed, was published in the entire issue of said newspaper in the following issues -

05/29/2020

Dated this 18<sup>th</sup> day of June, 2020

Kathleen Allen  
Public Notice Clerk

Subscribed and sworn to me this

Shelly Hora  
Notary Public for State of Wisconsin, Brown County

Notary Expires on 8-25-23

## FORM ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the Willamette Education Service District will be held on June 2, 2020 at 6:00 pm at 2611 Pringle Rd SE Salem, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Willamette Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2611 Pringle Rd SE Salem, Oregon between the hours of 8:00 a.m. and 5:00 p.m., or online at [www.wesd.org](http://www.wesd.org). This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year:

Contact: Mike Dunckel

Telephone: 503-385-4611

Email: [mike.dunckel@wesd.org](mailto:mike.dunckel@wesd.org)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance	\$6,760,035	\$5,412,143	\$5,771,245
Current Year Property Taxes, other than Local Option Taxes	11,294,242	11,747,275	12,370,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	12,243,881	10,816,854	12,584,936
Revenue from Intermediate Sources	24,510	25,000	25,000
Revenue from State Sources	45,002,975	56,825,826	65,726,641
Revenue from Federal Sources	7,744,512	8,048,800	7,711,953
Interfund Transfers	46,227,391	49,526,079	51,635,878
All Other Budget Resources	6,150		
<b>Total Resources</b>	<b>\$129,303,696</b>	<b>\$142,401,977</b>	<b>\$155,825,653</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$18,639,709	\$26,205,561	\$29,340,441
Other Associated Payroll Costs	10,380,969	16,072,526	17,693,475
Purchased Services	12,551,003	10,634,946	16,578,495
Supplies & Materials	3,088,515	2,453,304	2,598,342
Capital Outlay	658,411	160,650	2,255,000
Other Objects (except debt service & Interfund transfers)	26,914,748	30,701,713	28,357,409
Debt Service*	2,937,222	2,807,468	2,917,889
Interfund Transfers*	46,227,391	49,526,079	51,635,878
Operating Contingency		3,839,730	4,448,724
Unappropriated Ending Fund Balance & Reserves			
<b>Total Requirements</b>	<b>\$121,397,968</b>	<b>\$142,401,977</b>	<b>\$155,825,653</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$20,826,831	\$24,493,136	\$27,001,814
FTE	154.33	212.47	231.88
2000 Support Services	26,157,613	33,306,121	39,545,760
FTE	213.86	211.25	219.36
3000 Enterprise & Community Service	50,458	115,980	109,427
FTE	0.8	0.4	0.25
4000 Facility Acquisition & Construction	189,404	0	5,000,000
FTE			
5000 Other Uses	25,009,049	28,313,463	25,166,151
5100 Debt Service*	2,937,222	2,807,468	2,917,889
5200 Interfund Transfers*	46,227,391	49,526,079	51,635,878
6000 Contingency	0	3,839,730	4,448,724
7000 Unappropriated Ending Fund Balance			
<b>Total Requirements</b>	<b>\$121,397,968</b>	<b>\$142,401,977</b>	<b>\$155,825,653</b>
<b>Total FTE</b>	<b>368.99</b>	<b>424.12</b>	<b>451.49</b>

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
This budget was developed prior to the COVID-19 Pandemic, using projections provided in February of 2020 by the Oregon Department of Education. It is based on the governor's recommended allocation of \$9 billion for K-12 public education in Oregon. Planned implementation of the major education initiatives funded by the 2019 legislature increased instruction, support services and transfers. FTE was added for the Student Success Act, Regional Educator Network and Early Learning/Early Childhood Special Education. However, the pandemic has created economic uncertainty, and the likelihood that school funding will be reduced for 2020-21. Reductions in programs funded by the State School Fund, as well as reductions in major programs funded by state contracts may change budget parameters. Willamette ESD is currently in the process of developing contingency plans for revenue reductions. Cut packages that reduce expenditures up to 15% for each program area will be reviewed by agency leadership and the Board of Directors in preparation for possible implementation as the state revenue picture becomes clearer.			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit .2967 per \$1,000)	0.2967	0.2967	0.2967
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	
Other Bonds	\$5,090,978	
Other Borrowings	\$13,697,555	
<b>Total</b>	<b>\$18,788,533</b>	

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2020-2021**

To assessor of Benton County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The Willamette Education Service District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Benton County. The property tax, fee, charge or assessment is categorized as stated by this form.

<b>2611 Pringle Rd SE</b>	<b>Salem</b>	<b>OR</b>	<b>97302</b>	<b>June 15, 2020</b>
Mailing Address of District	City	State	Zip	Date Submitted
<b>Mike Dunckel</b>	<b>Director of Business Services</b>	<b>503-385-4611</b>	<b>mike.dunckel@wesd.org</b>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

## CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2967	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$0</b>

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<b>0.2967</b>
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2020-2021**

To assessor of Clackamas County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The Willamette Education Service District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

<b>2611 Pringle Rd SE</b>	<b>Salem</b>	<b>OR</b>	<b>97302</b>	<b>June 15, 2020</b>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<b>Mike Dunckel</b>	<b>Director of Business Services</b>	<b>503-385-4611</b>	<b>mike.dunckel@wesd.org</b>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

## CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits Amount of Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2967	
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		\$0

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	0.2967
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2020-2021**

To assessor of Linn County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The Willamette Education Service District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Linn County. The property tax, fee, charge or assessment is categorized as stated by this form.

<b>2611 Pringle Rd SE</b>	<b>Salem</b>	<b>OR</b>	<b>97302</b>	<b>June 15, 2020</b>
Mailing Address of District	City	State	Zip	Date Submitted
<b>Mike Dunckel</b>	<b>Director of Business Services</b>	<b>503-385-4611</b>	<b>mike.dunckel@wesd.org</b>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

## CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2967	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$0</b>

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<b>0.2967</b>
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2020-2021**

To assessor of Marion County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is  
an amended form.

The Willamette Education Service District has the responsibility and authority to place the following property tax, fee, charge or assessment  
on the tax roll of Marion County. The property tax, fee, charge or assessment is categorized as stated by this form.

<b>2611 Pringle Rd SE</b>	<b>Salem</b>	<b>OR</b>	<b>97302</b>	<b>June 15, 2020</b>
Mailing Address of District	City	State	Zip	Date Submitted
<b>Mike Dunckel</b>	<b>Director of Business Services</b>	<b>503-385-4611</b>	<b>mike.dunckel@wesd.org</b>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

## CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits Amount of Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2967	
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	0.2967
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2020-2021**

To assessor of Polk County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The Willamette Education Service District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>2611 Pringle Rd SE</u> Mailing Address of District	<u>Salem</u> City	<u>OR</u> State	<u>97302</u> Zip	<u>June 15, 2020</u> Date Submitted
<u>Mike Dunckel</u> Contact Person	<u>Director of Business Services</u> Title	<u>503-385-4611</u> Daytime Telephone	<u>mike.dunckel@wesd.org</u> Contact Person E-mail	

## CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2967	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . . 4a.			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . . 4b.			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . . 4c.			<b>\$0</b>

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<b>0.2967</b>
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2020-2021**

To assessor of Tillamook County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is  
an amended form.

The Willamette Education Service District has the responsibility and authority to place the following property tax, fee, charge or assessment  
on the tax roll of Tillamook County. The property tax, fee, charge or assessment is categorized as stated by this form.

<b>2611 Pringle Rd SE</b>	<b>Salem</b>	<b>OR</b>	<b>97302</b>	<b>June 15, 2020</b>
Mailing Address of District	City	State	Zip	Date Submitted
<b>Mike Dunckel</b>	<b>Director of Business Services</b>	<b>503-385-4611</b>		<b>mike.dunckel@wesd.org</b>
Contact Person	Title	Daytime Telephone		Contact Person E-mail

## CERTIFICATION - You must check one box.

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- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits Amount of Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2967	
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		\$0

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	0.2967
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.



# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2020-2021**

To assessor of Washington County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is  
an amended form.

The Willamette Education Service District has the responsibility and authority to place the following property tax, fee, charge or assessment  
on the tax roll of Washington County. The property tax, fee, charge or assessment is categorized as stated by this form.

<b>2611 Pringle Rd SE</b>	<b>Salem</b>	<b>OR</b>	<b>97302</b>	<b>June 15, 2020</b>
Mailing Address of District	City	State	Zip	Date Submitted
<b>Mike Duncel</b>	<b>Director of Business Services</b>	<b>503-385-4611</b>	<b>mike.duncel@wesd.org</b>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

## CERTIFICATION - You must check one box.

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- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		Excluded from Measure 5 Limits Amount of Levy
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2967		
2. Local option operating tax . . . . .	2			
3. Local option capital project tax . . . . .	3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.			\$0

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<b>0.2967</b>
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2020-2021**

To assessor of Yamhill County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is  
an amended form.

The Willamette Education Service District has the responsibility and authority to place the following property tax, fee, charge or assessment  
on the tax roll of Yamhill County. The property tax, fee, charge or assessment is categorized as stated by this form.

<b>2611 Pringle Rd SE</b>	<b>Salem</b>	<b>OR</b>	<b>97302</b>	<b>June 15, 2020</b>
Mailing Address of District	City	State	Zip	Date Submitted
<b>Mike Dunckel</b>	<b>Director of Business Services</b>	<b>503-385-4611</b>		<b>mike.dunckel@wesd.org</b>
Contact Person	Title	Daytime Telephone		Contact Person E-mail

## CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

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		Rate -or- Dollar Amount	
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4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		\$0

## PART II: RATE LIMIT CERTIFICATION

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## Notes