



Willamette ESD Adopted Budget

Willamette Education Service District
Marion, Polk & Yamhill Counties
2611 Pringle Road SE, Salem Oregon 97302

www.wesd.org

July 1, 2019-June 30, 2020





Willamette
EDUCATION SERVICE DISTRICT

Willamette Education Service District
Marion, Polk & Yamhill Counties
2611 Pringle Road SE, Salem Oregon 97302
www.wesd.org

Adopted Budget

July 1, 2019—June 30, 2020

Presented to the Budget Committee

May 9, 2019

Prepared by Business Services
2611 Pringle Road SE
Salem, OR 97302
503-588-5330
www.wesd.org



Willamette

EDUCATION SERVICE DISTRICT

2019-2020 Budget Committee

Budget Officer

Mike Dunckel, Director of Business Services

Board of Directors**Term Expires**

Mike Riddle	Zone 1	6.30.2021
Anne Wylie	Zone 2	6.30.2021
Traci Buller	Zone 3	6.30.2019
Vacant	Zone 4	6.30.2019
Larry Trott, Vice Chair	Zone 5	6.30.2021
Frank W. Pender, Jr., Chair	Business	6.30.2021
Dr. Alex Sanchez	Higher Education	6.30.2019
Matias Trejo De Dios	Social Services	6.30.2019
Bill Linhart	At-Large	6.30.2021

Non-voting Advisory Members:

Superintendent Tory 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	6.30.2019
Bill Graupp, N. Marion SD	Position 6	6.30.2021
Vacant	Position 7	6.30.2021
Vacant	Position 8	6.30.2021
Vacant	Position 9	6.30.2019

2019-2020 Budget

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Willamette Education Service District, Serving Marion, Polk and Yamhill Counties, Oregon
2019-2020 Budget
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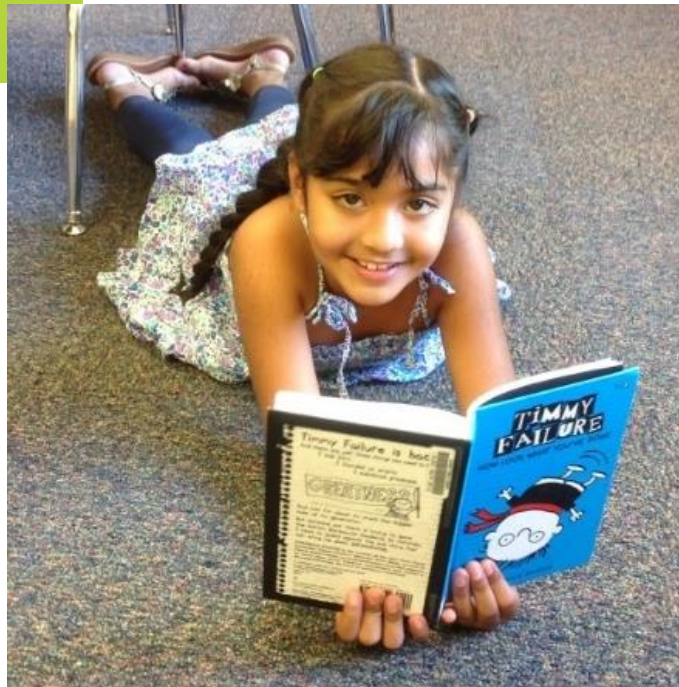
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Willamette
EDUCATION SERVICE DISTRICT

Superintendent's Budget Message





Superintendent's Budget Message

2019-20

Budget Committee Members, Colleagues and Education Partners:

Willamette Education Service District, under the leadership and direction of its Board of Directors, is pleased to present the proposed budget for fiscal year 2019-20. This document represents the collective work of all of Willamette ESD's departments, and specifically the detailed work of our Business Services Department. This budget has been prepared in accordance with Local Budget Law, ORS 294.305 to .565, Oregon Administrative Rule and Willamette ESD Board policies.

ESDs Provide Regional Services

Willamette ESD is an active and integral part of Oregon's regional education service system. Oregon statutes define ESDs as follows:

"The mission of the education service districts is to assist school districts and the Department of Education in achieving Oregon's educational goals by providing equitable, high quality, cost-effective and locally responsive educational services at a regional level." (ORS 334.005)

The legislature further established four key functions charged to ESDs. They are:

1. Ensure an equitable and excellent education for all children in the state.
2. Implement the Oregon Educational Act for the 21st Century.
3. Foster the attainment of high standards of performance by all students in Oregon's public schools.
4. Facilitate inter-organizational coordination and cooperation among educational, social service, health care and employment training agencies.



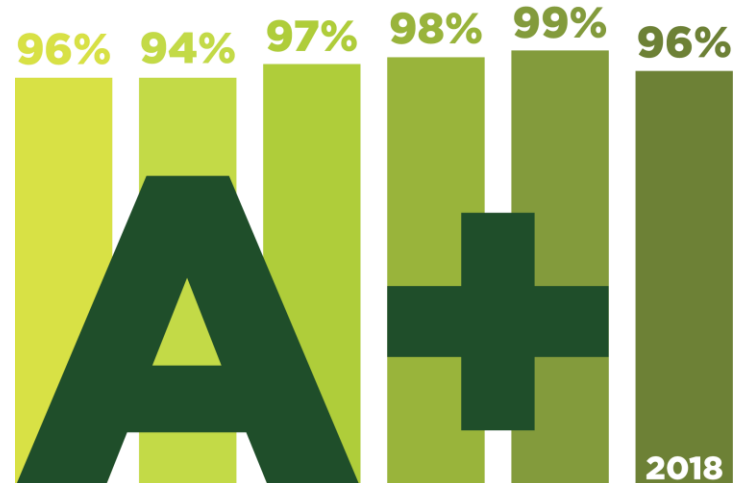
Successes upon which we build the 2019-20 Budget

Willamette ESD is engaged in a period of positive growth, strong partnerships and agency health. Examples of this progress include:

- A steady increase in the agency general fund balance.
- Continued, growing confidence of our partner school districts.
- Strong, consistent commitments from school districts for purchase of Local Service Plan services.
- Renewal of all of our major service contracts with ODE.
 - Early Intervention/Early Childhood Special Education
 - Regional Programs
 - Oregon Migrant Education Service Center
 - Youth Corrections Education Program
 - State Hospital Education Program
 - Willamette Migrant Services

Willamette ESD is committed to providing high quality services to our customers in the region and across the state. Each year we poll our customers, asking them to rate our services and provide a foundation for continuous improvement.

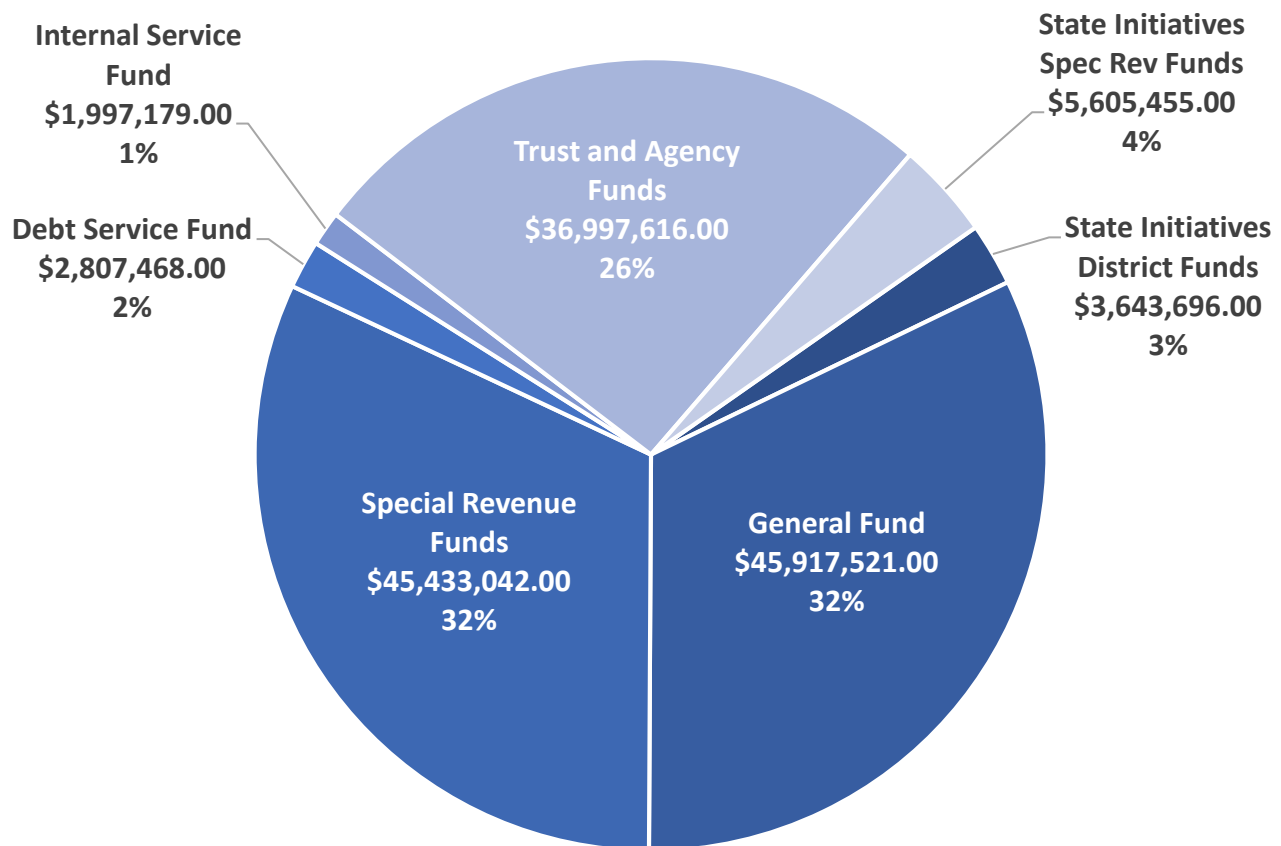
We are proud of the survey results that reflect the outstanding work of our staff. Last year our ratings were 96% positive, making this the sixth year in a row of ratings of 94% or better!



Willamette ESD 2019-20 Budget

This budget was developed before the legislature finalized the State School Fund. It is based on the 2019-21 governor's recommended allocation of \$8.97 billion for K-12 public education in Oregon. The Willamette ESD total budget for 2019-20 is \$142,401,977. This total budget amount includes \$9,249,151 in potential new revenue from state initiatives.

2019-2020 Willamette ESD Proposed Budget



Opportunities in the 2019-20 Budget Process

Oregon's economy remains strong, and the Oregon Legislature continues to prioritize education in our state, which will create opportunities for Willamette ESD. Our relationships with area school districts, and school districts served by Willamette ESD statewide, are very strong, and this provides a solid foundation for positive opportunities for the 2019-20 budget. Opportunities for improving the budget outlook include:

- **Educator Advancement Council.** This initiative 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. The EAC will provide funds to Regional Educator Networks to assist school districts in engaging educators, identifying local needs, and distributing resources to support educators in serving their students. Willamette ESD will serve 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. Funds from the program will be held in trust for agreed upon expenditures. Willamette ESD will receive \$150,000/year for administrative expenses to coordinate the regional network.
- **School Improvement Fund.** The Oregon Legislature may provide additional funding to enhance education through approval of a School Improvement Fund. Current planning indicates the funds will be directed to four areas: health & safety, class size, well-rounded education and extended learning time. Willamette ESD has identified priorities for the investment of these resources in our region, including:
 - **Health and Safety:** We will provide support in promoting safe learning environments and provide services to students with conduct challenges. We will also provide additional student safety assessment, bullying and harassment prevention, suicide prevention, school nurses and psychologists.
 - **Class size:** We will add special education professionals in areas such as speech, behavior and autism spectrum disorder.
 - **Well rounded education:** Social Emotional Learning services and supports will be enhanced, promoting individual student growth and improved school climate. Career Technical Education programs will grow to support the expansion of internship programs and enhancement of student career path development. The Willamette Promise will expand accelerated credit earning opportunities and college/career planning awareness in secondary schools.
 - **Extended learning time:** As school districts offer more instructional days, we will add days for Willamette ESD teachers and specialists who work in and support these districts.



- Early Intervention/Early Childhood Special Education (EI/ECSE) Enhancement. This important program will see additional investments in 2019-20. The governor's recommended budget adds \$2.1 million and the Student Success Fund will add an additional \$1.8 million to resources available for Willamette ESD's provision of services.
- Increased Local Service Plan commitments. Area school districts have finalized their commitments for service purchase for 2019-20. These service commitments reflect strong confidence in Willamette ESD services, and will likely show additional growth during the early months of the 2019-20 school year. There is substantial growth in some program areas, and a few that will require contraction. Overall, an additional \$1.5 million has been committed for services in 2019-20.
- General Fund Growth. An increase in the State School Fund will produce an additional \$2.4 million in revenue in the Willamette ESD general fund.
- Yamhill Center Bond Retired. The facility bond on the Willamette ESD Yamhill Center was retired during the 2018-19 budget year. With this obligation paid in full, an additional \$236 thousand will be available for agency investment.

Challenges in the 2019-20 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. While Oregon's economic environment is relatively strong, and the Oregon Legislature consistently provides significant financial support for K-12 education, challenges remain. Potential impacts on the Willamette ESD budget for 2019-20 include the following:

- The most significant budget challenge facing Willamette ESD remains high employee costs driven primarily by the cost of the Public Employee Retirement System (PERS) and employee insurance costs. These personnel costs impact both Willamette ESD and our partner school districts, making efforts to maintaining current service levels in education programs even more difficult. Increases in the PERS costs for Willamette ESD will total \$510 thousand for 2019-20 and the rates are detailed in the chart below.

PERS rates	2018-19	2019-20
Tier 1 and Tier 2	7.94%	10.86%
OPSRP	2.61%	5.41%
OPSRP Fire/Police	7.38%	10.04%
Employee Pick-up	6.00%	6.00%
PERS Bonds	13.50%	13.50%
PERS Rate Totals	27.44%/22.11%/26.88%	30.36%/24.91%/29.54%



- Regional Service Program Reductions. This budget includes a reduction of 9% in the funding for the Regional Service Program. The legislature may approve additional reductions, requiring an adjustment when final allocations are determined.
- Youth Corrections Education Program Reductions. Changes in Oregon's youth corrections population have reduced the enrollment numbers of students eligible for this program. As a result, reductions are included in this budget reflective of a lower student population.
- Contract Bargaining with Willamette ESD's Classified Union. Willamette ESD is currently engaged in contract bargaining to establish a new collective bargaining agreement with classified staff. Once agreement is reached, any economic considerations will impact the 2019-20 Willamette ESD 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.

Willamette ESD Staffing Levels

Budgeted staffing level comparison for the 2019-20 budget as compared to the current year is as follows:

Budget Year	Licensed FTE	Classified FTE	Admin Confid - Non-Rep FTE	Total FTE
2019-20	193.86	161.77	33.16	388.79
2019-20 State Init	28.00	2.73	4.60	35.33
2019-20 Combined	221.86	164.50	37.76	424.12
2018-19	189.63	147.63	32	368.98

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 a number



of districts statewide accessing specific agency services. The districts in our geographic area vary greatly in enrollment from 186 students in the Falls City School District to Salem-Keizer School District with over 41,326 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 2019-20. 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.

State School Fund Revenue Projected to Increase

State School Fund revenues are allocated to ESDs through a formula that uses weighted census from area school districts multiplied by a per student allocation. For the 2019-20 budget year the area student census has decreased slightly and the per student allocation has increased from the prior year. Those key revenue elements are detailed below:

	Area ADMw	SSF Allocation per ADMw
2019-20	104,492.3	\$396.37
2018-19	105,437.7	\$372.38
2017-18	106,165.5	\$338.45

Financial Practices Guiding the Budget Development

Willamette ESD staff prepared this budget using the following key practices:

- Providing excellent services to our partner school districts at the best price possible is at the heart of our budget.
- The budget will be consistent with Willamette ESD’s mission, values and beliefs.
- Clear separation of school district resolution funds from Willamette ESD funds will be easily discernable in the budget, and regular tracking and reporting of revenue and expenditures specific to each partner school district through the Local Service Plan Express software will provide transparency.



- When confronting reductions in the General Fund budget, the Willamette ESD will prioritize its use of resources rather than implementing proportional, across-the-board reductions. Short-term solutions will be avoided when addressing complex, long-term challenges.
- The Willamette ESD will encourage participation from its partner school districts, stakeholders and the public in general throughout the budget process.
- Administrative recommendations will be fully vetted with the Budget Committee prior to adoption.
- Budgeting and subsequent accounting processes will use fund classifications to provide transparent and accountable documentation of available resources for Willamette ESD and each school district served.
- The budget will conform to all applicable federal and state laws, education standards, Board policies, administrative rules and negotiated agreements/contracts.
- All programs must operate within their budgets. Budgets are developed based on principles of cost recovery, with revenue and expenditures monitored regularly to assure efficient operation.

There are no major changes in financial policy planned for 2019-20.

Budget Document

The 2019-20 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 2019-20 General Fund include 32.1 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 Program for Low Incidence Handicapping Conditions, called the “Regional Program”; Migrant Education Program; the Center for Education Innovation, Evaluation & Research; and the Youth Corrections Education Program.



- **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. All capital projects are currently completed, and the fund has a \$0 balance.
- **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.
- **Trust and Agency Funds 730-739:** Funds received for the Educator Advancement Council activities for school districts in the South Coast Education Service District region will be held in trust in this fund structure.

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





Willamette
EDUCATION SERVICE DISTRICT

Introduction





Willamette

EDUCATION SERVICE DISTRICT

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





Willamette

EDUCATION SERVICE DISTRICT

Budget Calendar

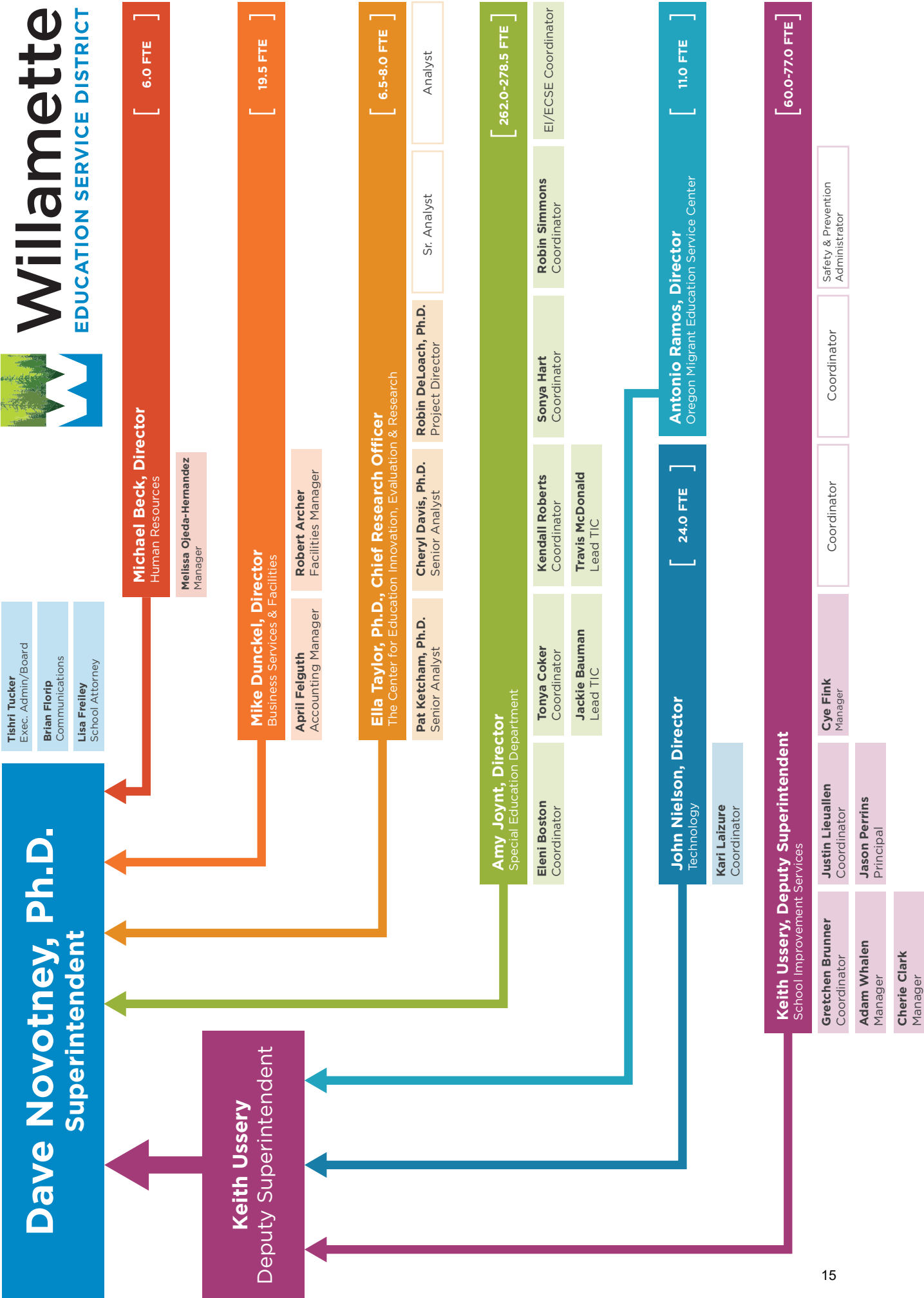
2018

July 10	Board Meeting - Designate Budget Officer
September	Develop Budget Assumptions
October 2	Board Meeting - Approve Budget Calendar
November	Begin 19-20 Proposed Budget Development
November	Level 1 budgets (salary steps, COLA, APC assumptions applied) are prepared
December	Budget staff meets with program administrators to review Level 1 budgets
December 21	Level 1 Budgets are complete

2019

January	Growth and reduction packages are developed if needed
February 22	Budgets are final for all programs
April 1	Proposed Budget is ready for review
April 5	Proposed Budget presented to Superintendent
April 23	Print Proposed Budget
April 28	Publish notice of Budget Committee meeting
May 9	Budget Committee Meeting
May 23	Second Budget Committee Meeting (if needed), publish notice of hearing
June 4	Budget Hearing
June 18	Second Budget Hearing (if needed)
July 1	Open New Year

BOARD OF DIRECTORS





Willamette

EDUCATION SERVICE DISTRICT

Partner School Districts

Marion County

Cascade SD

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

Gervais SD

Superintendent: Matt Henry
matt_henry@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: Andy Bellando
bellando_andy@silverfalls.k12.or.us

St. Paul SD

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

Woodburn SD

Superintendent: Chuck Ransom
cransom@woodburnsd.org

Polk County

Central SD

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

Dallas SD

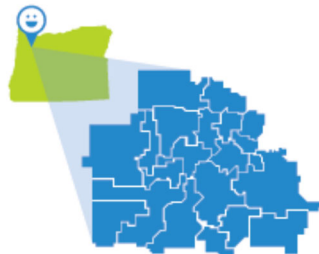
Superintendent: Michelle Johnstone
michelle.johnstone@dsd2.org

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: Jason Hay
Jason.hay@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



Willamette

EDUCATION SERVICE DISTRICT

90% Apportionment

Based on ODE Estimate 03.15.19

District	19-20 ADMw Ext	19-20 Allocation
Amity	1,023.73 \$	356,209
Cascade	2,767.53 \$	962,969
Central	3,916.60 \$	1,362,791
Dallas	3,867.09 \$	1,345,564
Dayton	1,244.93 \$	433,177
Falls City	385.50 \$	134,136
Gervais	1,634.46 \$	568,714
Jefferson	1,103.19 \$	383,858
McMinnville	7,901.82 \$	2,749,458
Mt. Angel	949.65 \$	330,433
Newberg	5,743.89 \$	1,998,601
N. Marion	2,334.37 \$	812,250
N. Santiam	2,668.97 \$	928,675
Perrydale	456.50 \$	158,840
Salem Keizer	52,605.09 \$	18,304,074
Sheridan	1,208.70 \$	420,570
Silver Falls	4,591.44 \$	1,597,603
St Paul	394.72 \$	137,344
Willamina	1,052.30 \$	366,150
Woodburn	7,497.49 \$	2,608,771
Yamhill Carlton	1,144.32 \$	398,169
Total	104,492.29 \$	36,358,357



Willamette
EDUCATION SERVICE DISTRICT

Organization Overview





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.

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.



Keith Ussery
503.385.4725





Administrative and Support Services

Business Services

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

Courier

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 purchase the service once or twice each week.

Criminal History Background Checks

Criminal background investigative services are available through Criminal Information Services (CRIS). The report provides details of arrest/conviction, the year and the disposition.

Frontline Education Absence Management

Frontline Education Absence Management system (formerly AESOP) is a phone and web-based system that supports school districts in tracking employee absences, 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 Resource 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 provides 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

WESD has partnered with EDUStaff to provide comprehensive substitute employee management services. The service is an area-wide system that hires, facilitates placement and effects payment for substitute employees.

Frontline Education Absence Management Service is required.



Mike Duncel
503.385.4611





Administrative and Support Services

Data Analysis Technical Assistance

Data-based decision-making is critical in today's educational environment. Whether at the district, school or classroom level, using an accountability system to measure what is key for every student's success is vital. Center staff can assist in developing, revising, and analyzing multiple types of data to facilitate decision-making and the development of action plans.

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

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.



Ella Taylor
503.385.4660





Administrative and Support Services

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.

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





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, and/or hearing aids, and hearing aid support. Services can also include in-service training for building personnel, consultation with parents and related agencies, physicians and/or private audiologists/offices.

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.

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 other specialists.

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.

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.



Amy Joynt
503.540.4487





Programs for Children with Special Needs

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 Behavior Intervention Program (formerly Oasis) 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.

Behavior Services

This program provides evaluation and services for students that may need IEP supports. Services include consultation, direct services, and staff training to assist students that need instruction and supports to be able to participate in, and benefit from their education program.

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.



Amy Joynt
503.540.4487





Programs for Children with Special Needs

Braille Transcription

This service involves transcribing 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/class content. Braille transcription services include Literary Transcription and/or Nemeth Transcription.

EI/ECSE Evaluations


Evaluations to determine eligibility for EI/ECSE is a resolution service provided by a team of specialists employed by WESD. The two step process consists of a screening, and if necessary, an evaluation. These evaluations include testing in all developmental domains, an observation and medical and educational history review. Criteria for evaluations are required as defined in OAR 581-015-2775, 581-015-2780, 581-015-2790 and 581-015-2795.

Nursing

School Nurses provide services for students that have medical conditions that may interfere with their ability to participate in their educational program. When students have an IEP or 504 Plan, school nurses are included on the team. Nurses coordinate with the student's physician regarding a plan of care and develop a Health Management Protocol which outlines specific supports needed for each student. Nurses train staff to recognize and respond to student medical needs. Other trainings, such as Medication Administration, may be provided to district staff.

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.



Amy Joynt
503.540.4487





Programs for Children with Special Needs

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.

Speech/Language Services

Speech/Language Services focus on supporting students with a communication disorder in areas such as articulation, fluency, language, voice, and hearing loss. Service providers include Speech/Language Specialists and Certified Speech Language Program Assistants.

Transition Specialist Services

Transition Specialist Services prepare youth with disabilities for employment or career related post-secondary education or training. Specialists provide a combination of direct instruction with students, and consultation with district special educators and vocational rehabilitation counselors. The specialist provides: job exploration counseling, work-based learning experiences, counseling in post-secondary education options, workplace readiness training and instruction in self-advocacy.



Amy Joynt
503.540.4487





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: 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.

Family Support Advocate

A WESD Family Support Advocate (FSA) assists 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.



Keith Ussery
503.385.4725





School Improvement Services

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 - Sexual Incident Response

The Sexual Incident Response System mirrors the two-level Threat Assessment system. Reasons for a level 1 screening include: sexual incidents that occur at school or in the community, sexual behavior that causes a disruption to school activity, a history of sexually inappropriate behavior, perceptions that a sexual incident was unusual, odd or inappropriate. The level 2 incident response includes staffing by a multi-agency team of area professionals. The team would assist in developing a safety plan and recommend other interventions as needed.

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.



Keith Ussery
503.385.4725





School Improvement Services

School Safety - Threat Assessment

WESD provides comprehensive, graduated threat assessment coordination. Our threat assessment team leader collaborates with law enforcement, mental health, intervention specialists and school counselors to effectively manage situations and students of concern. The school safety team also conducts Level Two threat assessments, and the team leader provides timely written summaries at the conclusion of that process. The team leader serves as the education representative on the multi-agency threat assessment team. That multi-agency 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.

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.



Keith Ussery
503.385.4725





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

Email system hosting is available through the WESD secure data center. Email servers are backed up daily and provide 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 email system is MS Exchange using the MS Outlook client.

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.



John Nielson
503.385.4795





Technology Services

Network Engineering

WESD offers network engineering 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.



John Nielson
503.385.4795





Technology Services

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.

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.

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.



John Nielson
503.385.4795





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

EDUCATION SERVICE DISTRICT

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.

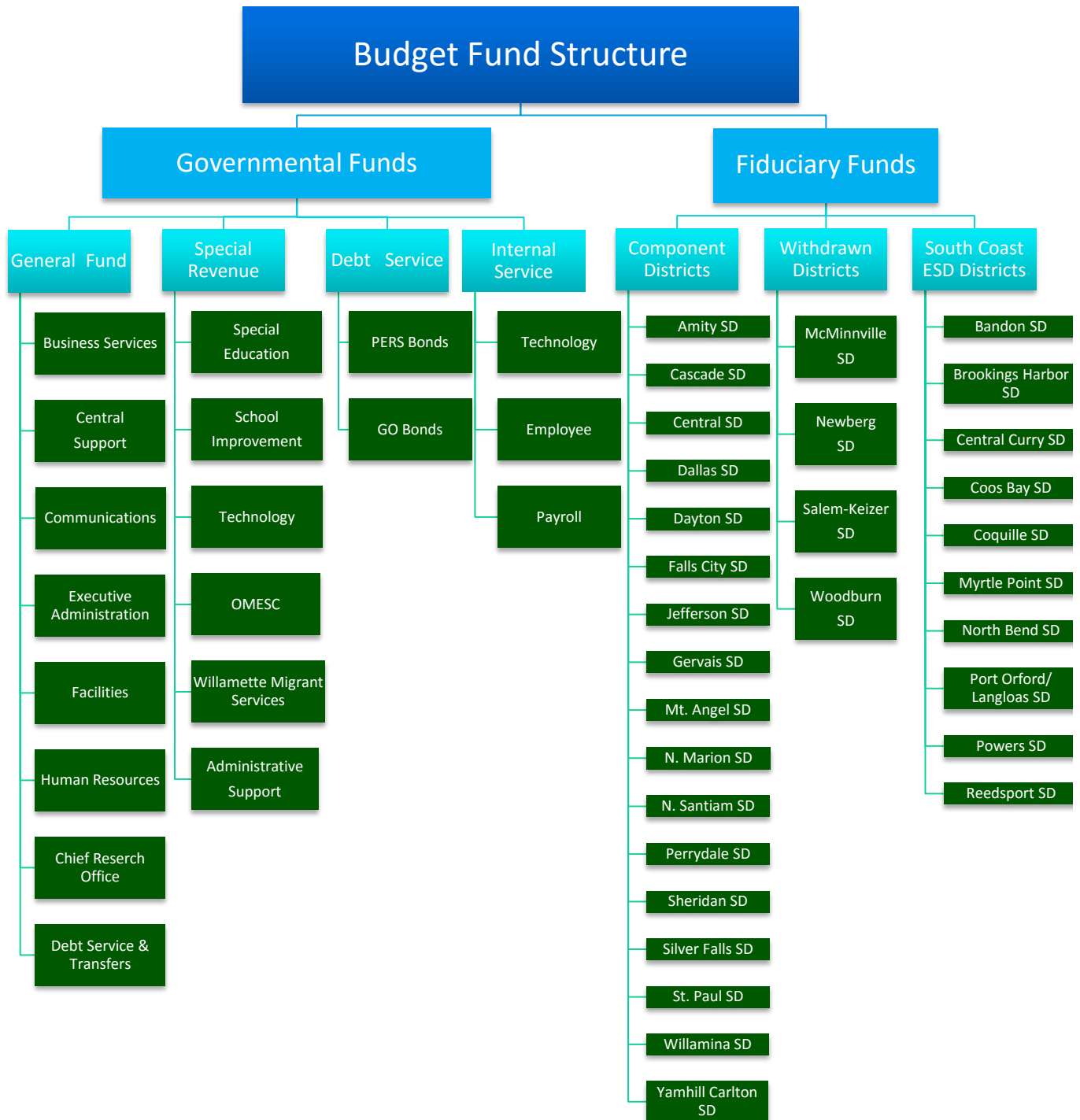
The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order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





Willamette

EDUCATION SERVICE DISTRICT

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 34% 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 2018-2019 General Fund are 30.54 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 plans, intergovernmental agreements and other miscellaneous revenue. Special Revenue Funds represent 33% of the total budget.

The Special Revenue Fund supports the services WESD provides to districts, families and other agencies. Budgeted are 327.68 FTE for 2018-2019. Services fall under six categories:

- Programs for Children with Special Needs
- School Improvement and Improvement of Instruction
- Technology Services and Support
- Migrant Education and Services
- Administrative Services
- The Center for Education Innovation, Evaluation and Research

Special Education accounts for 64% 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 17% of the fund. Major programs are Youth Corrections, Juvenile Detention Education Programs and the Willamette Promise. School Improvement also provides for School Safety/Threat Assessment, Family Support

Advocates, curriculum and collaborative services. Technology Services are 5% of the fund and provide internet connectivity, student software, financial software and support, data warehouse service, email and other services. Migrant Education 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 rentals. Debt Service revenue represents 2% of the total budget.

The Debt Service Fund pays principal and interest for three construction bonds (Marion Center, Yamhill Center and Portland Road) 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 source of revenue in the fund is private bank placements. The agency will utilize the Capital Projects Fund for its current capital improvement project of the Marion Center. The Capital Projects fund represents less than 1% 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 1% of the total budget.

Trust and Agency Fund

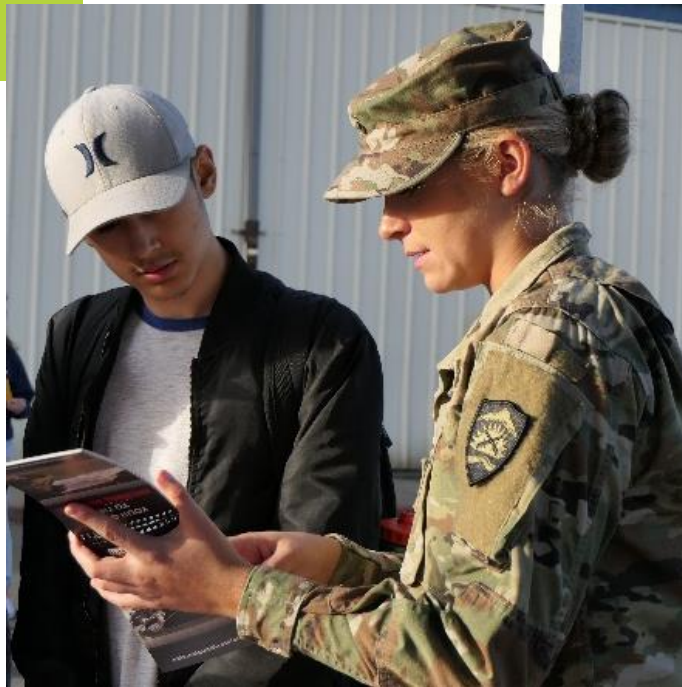
The Trust and Agency Fund receives revenue from the General Fund, which transfers 90% of State School Fund (SSF) payments and property taxes received to the Trust and Agency Fund. There is additional revenue for beginning fund balances. Trust and Agency revenue represents 28% of the total budget.

- **Funds 700-721:** WESD allocates 90% of the property tax and State School Funds it receives to component school districts based on an ADM formula. When this revenue is received it is transferred to the school districts' Trust and Agency Funds. Districts use these funds in a combination of "resolution funds" and "transit funds". Districts superintendents 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 cash payments in lieu of services. Component school districts may receive up to 80.5% of their resolution funds as transit. Transit funds payments are made quarterly.



Willamette
EDUCATION SERVICE DISTRICT

Budget Overview



Willamette Education Service District

2019-2020 Budget

Summary of Requirements

All Funds					
By Major Function	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted	
Instruction	\$ 19,946,006	\$ 18,416,516	\$ 20,690,160	\$ 22,500,681	
Support Services	19,008,792	25,422,958	26,343,600	29,693,121	
Enterprise & Community Services	47,003	52,287	160,856	115,980	
Building Construction & Improvement	5,126,220	404,243	452,000	-	
Transit, Debt Service & Transfers	70,049,030	73,561,752	74,358,742	77,003,314	
Contingencies	-	-	3,483,167	3,839,730	
Total	\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	\$ 133,152,826	
State Initiatives					
Instruction	\$ -	\$ -	\$ -	\$ 1,992,455	
Support Services	-	-	-	3,613,000	
Transit, Debt Service & Transfers	-	-	-	3,643,696	
	\$ -	\$ -	\$ -	\$ 9,249,151	
Total Requirements	\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	\$ 142,401,977	

By Major Fund	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted	
General Fund	\$ 37,083,424	\$ 39,124,479	\$ 43,526,904	\$ 45,917,521	
Special Revenue Fund	34,966,241	39,268,103	40,965,609	45,433,042	
Debt Service Fund	2,802,103	2,892,850	2,937,354	2,807,468	
Capital Projects Fund	5,126,220	404,243	452,000	-	
Internal Service Fund	1,657,885	1,882,219	1,783,864	1,997,179	
Trust & Agency Funds	32,541,178	34,285,862	35,822,794	36,997,616	
Total	\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	\$ 133,152,826	
State Initiatives					
Special Revenue Fund	\$ -	\$ -	\$ -	\$ 5,605,455	
Trust & Agency Funds	-	-	-	3,643,696	
Total	\$ -	\$ -	\$ -	\$ 9,249,151	
Total Requirements	\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	\$ 142,401,977	

Willamette Education Service District

2019-2020 Budget

Summary of Requirements

Individual Funds				
General Fund	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted
Support Services	\$ 3,696,691	\$ 4,366,080	\$ 4,728,704	\$ 5,138,831
Other Uses	33,386,733	34,758,399	35,315,033	36,938,960
Contingencies			3,483,167	3,839,730
Total Requirements General Fund	\$ 37,083,424	\$ 39,124,479	\$ 43,526,904	\$ 45,917,521
Special Revenue Funds	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted
Instruction	\$ 19,946,006	\$ 18,416,516	\$ 20,690,160	\$ 22,500,681
Support Services	13,679,263	19,345,417	19,831,032	22,557,111
Enterprise and Community Services	47,003	52,287	160,856	115,980
Other Uses	1,293,969	1,453,883	283,561	259,270
Total	\$ 34,966,241	\$ 39,268,103	\$ 40,965,609	\$ 45,433,042
State Initiatives				
Instruction	\$ -	\$ -	\$ -	\$ 1,992,455
Support Services	-	-	-	3,613,000
	\$ -	\$ -	\$ -	\$ 5,605,455
Total Requirements Special Revenue Funds	\$ 34,966,241	\$ 39,268,103	\$ 40,965,609	\$ 51,038,497
Debt Service Fund	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted
Other Uses	\$ 2,802,103	\$ 2,892,850	\$ 2,937,354	\$ 2,807,468
Total Requirements Debt Service Fund	\$ 2,802,103	\$ 2,892,850	\$ 2,937,354	\$ 2,807,468
Capital Projects Fund	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted
Capital Outlay	\$ 5,126,220	\$ 404,243	\$ 452,000	\$ -
Total Requirements Capital Projects Fund	\$ 5,126,220	\$ 404,243	\$ 452,000	\$ -
Internal Service Fund	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted
Support Services	\$ 1,632,838	\$ 1,711,461	\$ 1,783,864	\$ 1,997,179
Other Uses	25,047	170,758	-	-
Total Requirements Capital Projects Fund	\$ 1,657,885	\$ 1,882,219	\$ 1,783,864	\$ 1,997,179
Trust and Agency Funds	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted
Other Uses	\$ 32,541,178	\$ 34,285,862	\$ 35,822,794	\$ 36,997,616
Total	\$ 32,541,178	\$ 34,285,862	\$ 35,822,794	\$ 36,997,616
State Initiatives				
Other Uses	\$ -	\$ -	\$ -	\$ 3,643,696
	\$ -	\$ -	\$ -	\$ 3,643,696
Total Requirements Trust and Agency Funds	\$ 32,541,178	\$ 34,285,862	\$ 35,822,794	\$ 40,641,312
Total Requirements	\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	\$ 142,401,977

Willamette Education Service District 2019-2020 Budget

Total Budget

\$142,401,977

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.

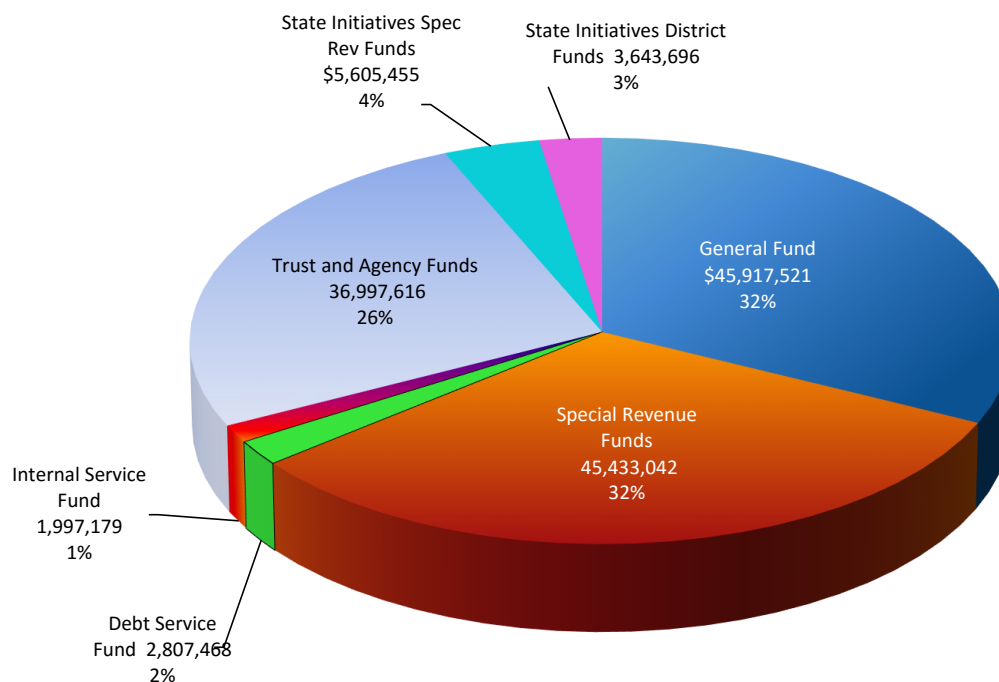
Notice of the Budget Committee Meeting is published. The Proposed Budget is distributed to the Budget Committee and made available to the public.

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.

2019-2020 Adopted

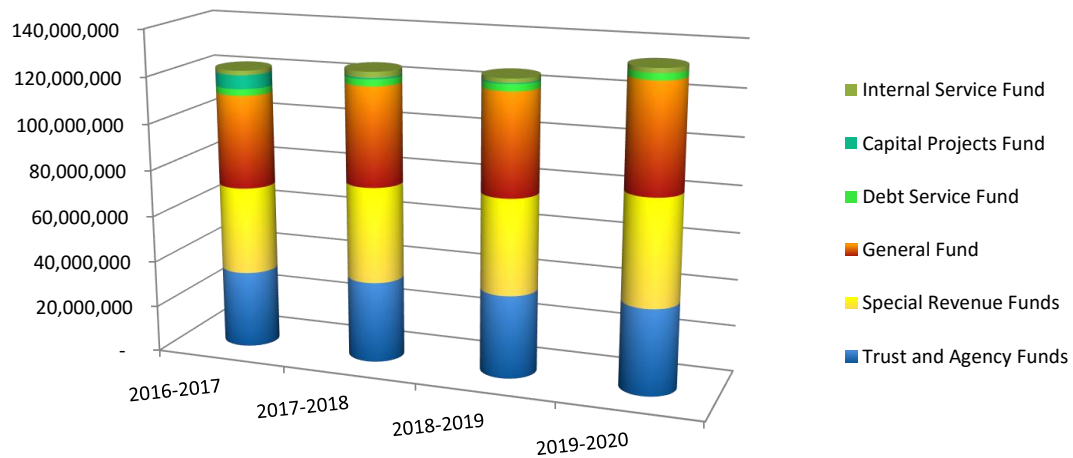


Willamette Education Service District 2019-2020 Budget

Revenue Summary All Funds

Fund Group	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted
100	General Fund	\$ 40,067,586	\$ 42,443,007	\$ 43,526,904	\$ 45,917,521
200	Special Revenue Funds	37,535,753	41,084,855	40,965,609	45,433,042
300	Debt Service Fund	2,804,246	2,903,353	2,937,354	2,807,468
400	Capital Projects Fund	5,926,750	592,547	452,000	-
600	Internal Service Fund	1,920,087	2,518,463	1,783,864	1,997,179
700	Trust and Agency Funds	33,278,394	35,075,566	35,822,794	36,997,616
		\$ 121,532,816	\$ 124,617,791	\$ 125,488,525	\$ 133,152,826
State Initiatives					
200	State Initiatives Spec Rev Funds	\$ -	\$ -	\$ -	\$ 5,605,455
700	State Initiatives District Funds	-	-	-	3,643,696
		\$ -	\$ -	\$ -	\$ 9,249,151
TOTAL ALL FUNDS		\$ 121,532,816	\$ 124,617,791	\$ 125,488,525	\$ 142,401,977

4-YEAR REVENUE COMPARISON



Revenue Summary by Major Account

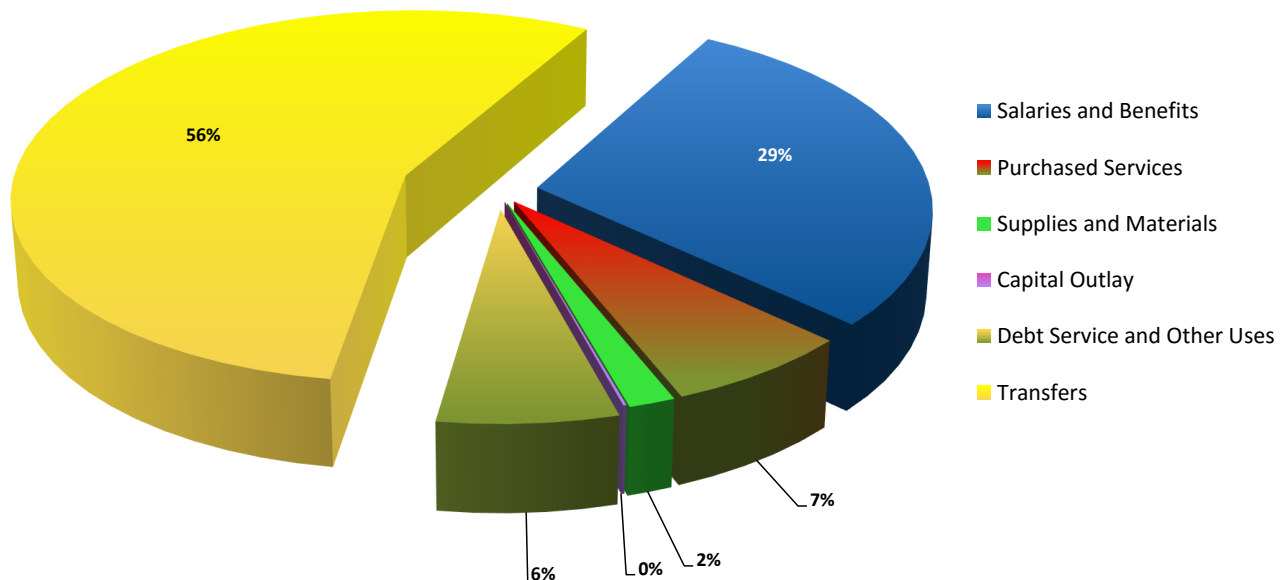
Fund Group	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted
R1000	Local Sources	\$ 18,879,507	\$ 21,666,473	\$ 20,544,513	\$ 22,564,129
R2000	Intermediate Sources	14,173	12,289	25,000	25,000
R3000	State Sources	44,027,417	42,277,665	46,100,244	47,576,675
R4000	Federal Sources	6,377,817	6,946,671	6,584,846	8,048,800
R5000	Other Sources	52,233,902	53,714,693	52,233,922	54,938,222
		\$ 121,532,816	\$ 124,617,791	\$ 125,488,525	\$ 133,152,826
State Initiatives					
R3000	State Sources	\$ -	\$ -	\$ -	\$ 9,249,151
		\$ -	\$ -	\$ -	\$ 9,249,151
TOTAL ALL FUNDS		\$ 121,532,816	\$ 124,617,791	\$ 125,488,525	\$ 142,401,977

Willamette Education Service District 2019-2020 Budget

Expenditure Summary by Major Account All Funds

Account Group	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Adopted	2019-2020 FTE
100	Salaries	\$ 16,690,672	\$ 17,431,529	\$ 21,908,951	368.98	\$ 23,714,573	388.79
200	Associated Payroll Costs	8,522,053	9,657,031	12,972,927		14,731,835	
300	Purchased Services	7,892,594	12,460,020	7,839,020		9,263,568	
400	Supplies & Materials	3,581,790	2,191,785	2,071,377		2,288,725	
500	Capital Outlay	5,762,214	878,188	595,000		160,650	
600	Other Objects	4,469,482	4,570,301	5,046,695		4,957,899	
700	Transfer	67,258,246	70,668,902	71,571,388		74,195,846	
800	Other Uses	-	-	3,483,167		3,839,730	
		\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	368.98	\$ 133,152,826	388.79
State Initiatives							
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	
		\$ -	\$ -	\$ -	-	\$ 9,249,151	35.33
TOTAL ALL FUNDS		\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	368.98	\$ 142,401,977	424.12

OBJECT CATEGORIES AS A % OF TOTAL BUDGET

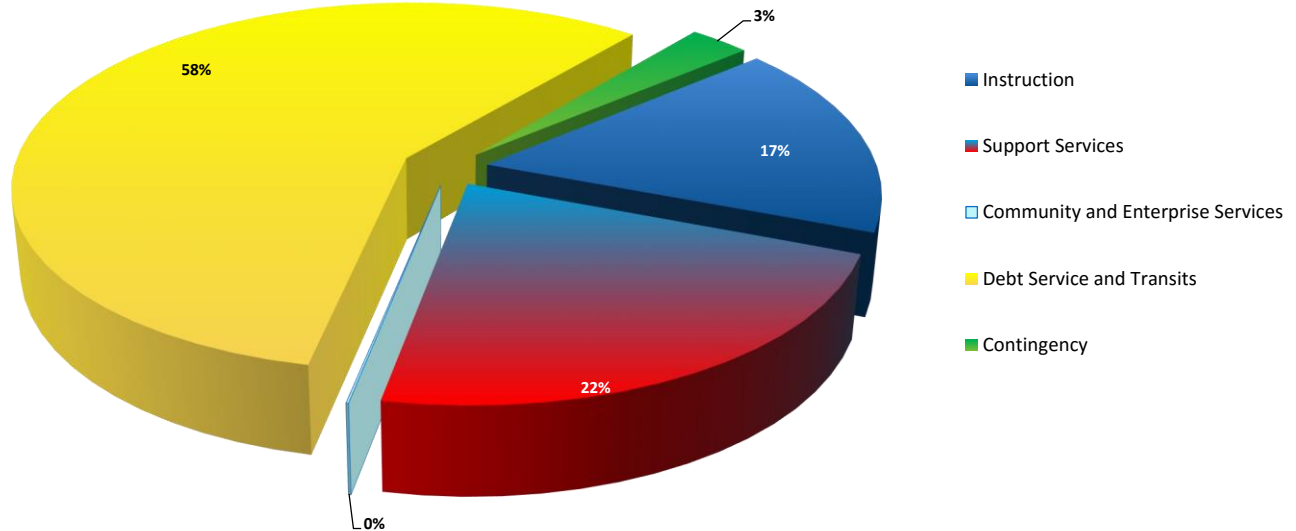


Willamette Education Service District 2019-2020 Budget

Expenditure Summary by Major Function All Funds

Account Group	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Adopted	2019-2020 FTE
1000	Instruction	\$ 19,946,006	\$ 18,416,516	\$ 20,690,160	154.33	\$ 22,500,681	194.85
2000	Support Services	19,008,792	25,422,958	26,343,600	213.86	29,693,121	193.55
3000	Community and Enterprise Services	47,003	52,287	160,856	0.80	115,980	0.40
4000	Building Construction and Improvement	5,126,220	404,243	452,000		-	
5000	Debt Service and Transits	70,049,030	73,561,752	74,358,742		77,003,314	
6000	Contingency	-	-	3,483,167		3,839,730	
		\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	368.98	\$ 133,152,826	388.79
State Initiatives							
1000	Instruction	\$ -	\$ -	\$ -	-	\$ 1,992,455	17.63
2000	Support Services	-	-	-	-	3,613,000	17.70
5000	Transits	-	-	-	-	3,643,696	-
		-	-	-	-	9,249,151	35.33
TOTAL ALL FUNDS		\$ 114,177,051	\$ 117,857,756	\$ 125,488,525	368.98	\$ 142,401,977	424.12

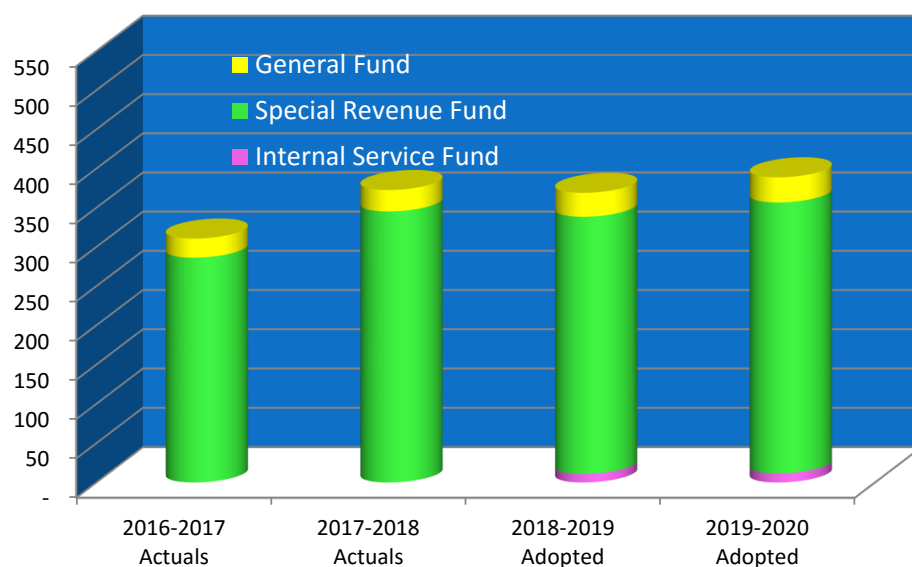
FUNCTION CATEGORIES AS A % OF TOTAL BUDGET



Willamette Education Service District 2019-2020 Budget

FTE by Fund

Fund	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Adopted	Initiatives	Total
General Fund	24.35	27.38	30.54	32.10		32.10
Special Revenue Fund	286.27	345.24	327.68	345.30	35.33	380.63
Internal Service Fund	-		10.76	11.39		11.39
TOTAL FTE	310.62	372.62	368.98	388.79	35.33	424.12
% Increase or Decrease		20%	-1%	5%		9%



FTE by Category

Fund	Licensed	Classified	Confidential	Admin/Non Represented	Total 2019-2020
General Fund	-	21.05	2.00	9.05	32.10
Special Revenue Fund	193.36	129.99	1.00	20.75	345.10
Internal Service Fund	0.50	10.73	-	0.36	11.59
TOTAL PROPOSED	193.86	161.77	3.00	30.16	388.79
State Initiatives	28.00	2.73		4.60	35.33
TOTAL FTE	221.86	164.50	3.00	34.76	424.12



Willamette
EDUCATION SERVICE DISTRICT

General Fund





General Fund

The General Fund receives revenue from property taxes, State School Fund (SSF) payments and other miscellaneous revenue. Of the total SSF and property tax money, 90% is allocated to school districts. 10% is budgeted to fund WESD operating expenditures.

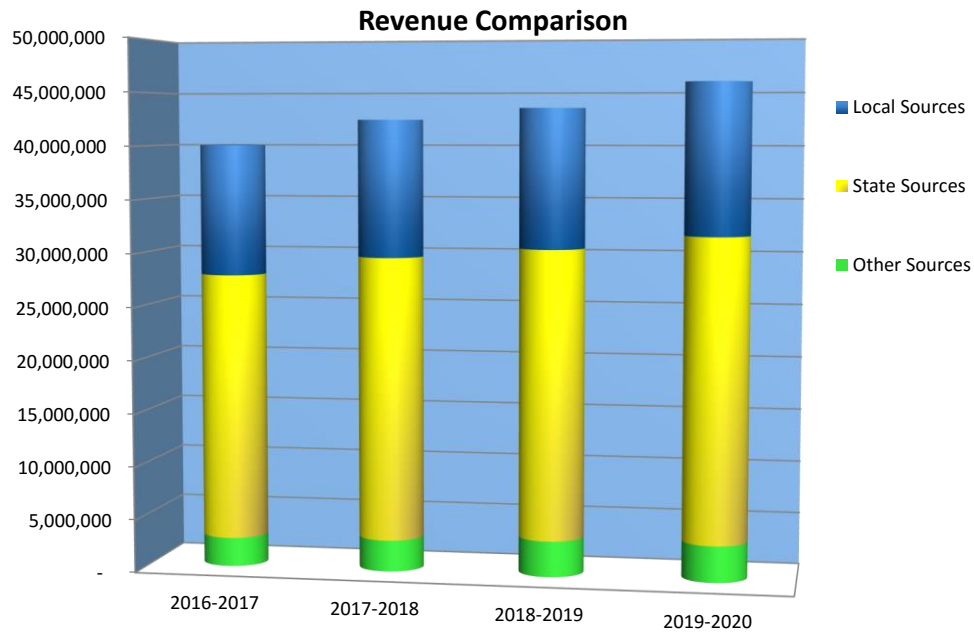
Expenditures from the 2019-2020 General Fund are budgeted for 32.10 FTE staff including executive administration, human resources, fiscal services, facilities and maintenance, and technology. The General Fund includes the costs of utilities, legal fees, insurance and other agency costs. Transfers are made with WESD Board approval to all other funds.



Willamette Education Service District 2019-2020 Budget

Revenue Summary General Fund

Major Account	Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
100	General Fund						
R1000	Local Sources	\$ 12,222,659	\$ 12,806,751	\$ 12,982,241	\$ 14,071,622	\$ 14,071,622	\$ 14,071,622
R3000	State Sources	25,097,092	26,652,092	27,144,663	28,395,899	28,395,899	28,395,899
R5000	Other Sources	2,747,834	2,984,164	3,400,000	3,450,000	3,450,000	3,450,000
	Fund 100 Total	\$ 40,067,586	\$ 42,443,007	\$ 43,526,904	\$ 45,917,521	\$ 45,917,521	\$ 45,917,521
TOTAL GENERAL FUND REVENUE		\$ 40,067,586	\$ 42,443,007	\$ 43,526,904	\$ 45,917,521	\$ 45,917,521	\$ 45,917,521



Willamette Education Service District 2019-2020 Budget

Revenue Detail General Funds

Revenue Account Code	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
100	General Fund						
R1111	Current Year Taxes	\$ 10,335,943	\$ 10,765,365	\$ 11,000,500	\$ 11,747,275	\$ 11,747,275	\$ 11,747,275
R1112	Prior Year Taxes	321,025	248,507	250,000	250,000	250,000	250,000
R1114	Payments in Lieu Property Taxes	6,514	7,017	5,000	5,000	5,000	5,000
R1500	Earnings on Investments	136,695	267,638	160,000	300,000	300,000	300,000
R1910	Rentals	4,277	24,111	25,000	55,000	55,000	55,000
R1920	Contributions/Donations	5	8	-	-	-	-
R1940	Services to Other LEAs	7,185	7,530	10,000	10,000	10,000	10,000
R1960	Recovery of Prior Years' Expense	263	10,125	500	500	500	500
R1980	Fees Charged to Grants	1,337,981	1,316,851	1,406,991	1,568,847	1,568,847	1,568,847
R1990	Miscellaneous	18,211	86,982	59,500	59,500	59,500	59,500
R1992	Erate	50,179	67,436	60,250	75,000	75,000	75,000
R1994	Fingerprinting	378	1,181	500	500	500	500
R1998	Intra-Agency Invoices	4,005	4,000	4,000	-	-	-
	Major Account Total	\$ 12,222,659	\$ 12,806,751	\$ 12,982,241	\$ 14,071,622	\$ 14,071,622	\$ 14,071,622
R3101	SSF-General Support	\$ 25,071,694	\$ 26,629,771	\$ 27,124,663	\$ 28,375,899	\$ 28,375,899	\$ 28,375,899
R3104	SSF-General Support	25,399	22,321	20,000	20,000	20,000	20,000
	Major Account Total	\$ 25,097,092	\$ 26,652,092	\$ 27,144,663	\$ 28,395,899	\$ 28,395,899	\$ 28,395,899
R5400	Beginning Fund Balance	\$ 2,747,834	\$ 2,984,164	\$ 3,400,000	\$ 3,450,000	\$ 3,450,000	\$ 3,450,000
	Major Account Total	\$ 2,747,834	\$ 2,984,164	\$ 3,400,000	\$ 3,450,000	\$ 3,450,000	\$ 3,450,000
TOTAL GENERAL FUND		\$ 40,067,586	\$ 42,443,007	\$ 43,526,904	\$ 45,917,521	\$ 45,917,521	\$ 45,917,521

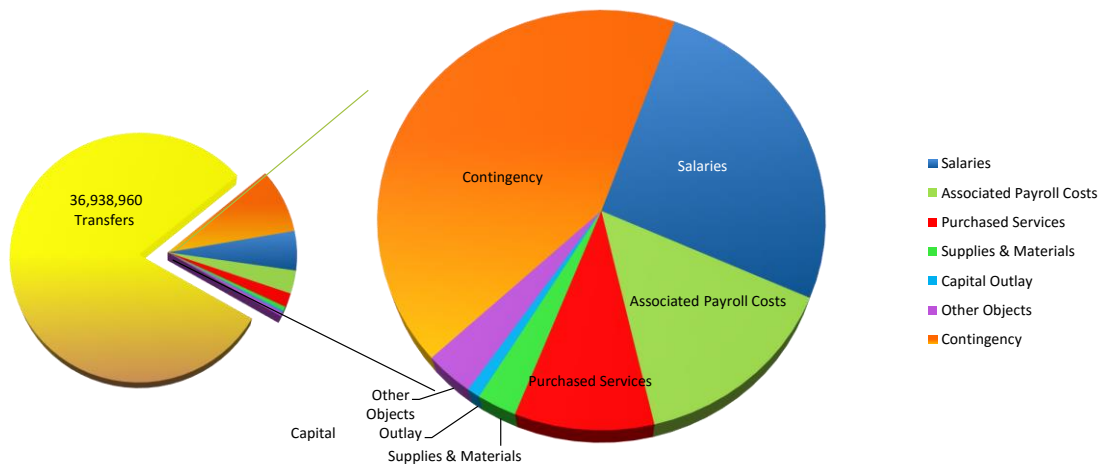
Willamette Education Service District 2019-2020 Budget

Summary by Major Function

100 General Fund										
Major Function	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE	
2000	Support Services	\$ 3,696,691	\$ 4,366,080	\$ 4,728,704	30.54	\$ 5,138,831	\$ 5,138,831	\$ 5,138,831	32.10	
5000	Debt Service and Transits	33,386,733	34,758,399	35,315,033		36,938,960	36,938,960	36,938,960		
6000	Contingency	-	-	3,483,167		3,839,730	3,839,730	3,839,730		
		\$ 37,083,424	\$ 39,124,479	\$ 43,526,904	30.54	\$ 45,917,521	\$ 45,917,521	\$ 45,917,521	32.10	

Summary by Major Account

100 General Fund									
Account Group	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
100	Salaries	\$ 1,630,666	\$ 1,959,905	\$ 2,143,864	30.54	\$ 2,344,363	\$ 2,344,363	\$ 2,344,363	32.10
200	Associated Payroll Costs	806,246	1,069,802	1,206,691		1,375,992	1,375,992	1,375,992	
300	Purchased Services	675,007	748,999	793,648		825,705	825,705	825,705	
400	Supplies & Materials	294,928	208,625	227,510		245,360	245,360	245,360	
500	Capital Outlay	48,009	136,143	75,000		90,650	90,650	90,650	
600	Other Objects	241,835	242,605	281,991		256,761	256,761	256,761	
700	Transfers	33,386,733	34,758,399	35,315,033		36,938,960	36,938,960	36,938,960	
800	Planned Reserve	-	-	3,483,167		3,839,730	3,839,730	3,839,730	
		\$ 37,083,424	\$ 39,124,479	\$ 43,526,904	30.54	\$ 45,917,521	\$ 45,917,521	\$ 45,917,521	32.10



Willamette Education Service District 2019-2020 Budget

Expenditure Detail

100 General Fund												
Function	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE	
2110	Home School Registration	100	Salaries	\$ 4,374	\$ 4,769	\$ 4,287	0.10	\$ 4,982	\$ 4,982	\$ 4,982	0.10	
		200	Associated Payroll Costs	1,368	1,452	3,093		1,645	1,645	1,645		
		300	Purchased Services	7	456	58		508	508	508		
			Program Total	\$ 5,749	\$ 6,677	\$ 7,438	0.10	\$ 7,135	\$ 7,135	\$ 7,135	0.10	
2112	Attendance Services	100	Salaries	\$ 1,840	\$ 1,824	\$ 2,072	-	\$ 2,072	\$ 2,072	\$ 2,072	-	
		200	Associated Payroll Costs	154	153	578		690	690	690		
		300	Purchased Services	1,351	760	1,415		915	915	915		
			Program Total	\$ 3,345	\$ 2,737	\$ 4,065	-	\$ 3,677	\$ 3,677	\$ 3,677	-	
2139	Crisis Response Team	100	Salaries	\$ -	\$ -	\$ -	-	\$ 5,000	\$ 5,000	\$ 5,000	-	
		200	Associated Payroll Costs					1,938	1,938	1,938		
		300	Purchased Services					200	200	200		
		400	Supplies & Materials					150	150	150		
			Program Total	\$ -	\$ -	\$ -	-	\$ 7,288	\$ 7,288	\$ 7,288	-	
2240	Staff Development	100	Salaries	\$ 6,700	\$ 2,392	\$ 5,000	-	\$ -	\$ -	\$ -	-	
		200	Associated Payroll Costs	2,028	850	1,792						
		300	Purchased Services	-	-	200						
		400	Supplies & Materials	-	-	150						
			Program Total	\$ 8,728	\$ 3,243	\$ 7,142	-	\$ -	\$ -	\$ -	-	
2310	Board of Education	100	Salaries	\$ 19,021	\$ 14,861	\$ 15,195	0.20	\$ 15,537	\$ 15,537	\$ 15,537	0.20	
		200	Associated Payroll Costs	9,538	8,271	8,933		9,699	9,699	9,699		
		300	Purchased Services	96,744	97,612	113,065		110,565	110,565	110,565		
		400	Supplies & Materials	3,481	3,313	3,500		6,000	6,000	6,000		
		600	Other Objects	157,789	151,979	188,469		158,393	158,393	158,393		
			Program Total	\$ 286,573	\$ 276,035	\$ 329,162	0.20	\$ 300,194	\$ 300,194	\$ 300,194	0.20	
2320	Executive Administration	100	Salaries	\$ 198,808	\$ 224,802	\$ 229,951	1.65	\$ 325,584	\$ 325,584	\$ 325,584	2.20	
		200	Associated Payroll Costs	101,797	124,757	133,591		187,834	187,834	187,834		
		300	Purchased Services	12,948	9,351	6,524		6,562	6,562	6,562		
		400	Supplies & Materials	4,680	10,041	8,500		10,500	10,500	10,500		
		600	Other Objects	595	595	2,580		600	600	600		
			Program Total	\$ 318,828	\$ 369,546	\$ 381,146	1.65	\$ 531,080	\$ 531,080	\$ 531,080	2.20	
2520	Fiscal Services	100	Salaries	\$ 393,599	\$ 425,262	\$ 485,388	7.30	\$ 457,537	\$ 457,537	\$ 457,537	7.15	
		200	Associated Payroll Costs	181,097	222,036	269,282		283,739	283,739	283,739		
		300	Purchased Services	14,677	29,216	23,089		23,065	23,065	23,065		
		400	Supplies & Materials	46,234	24,584	36,000		39,000	39,000	39,000		
		600	Other Objects	20,263	22,141	24,300		22,800	22,800	22,800		
			Program Total	\$ 655,870	\$ 723,239	\$ 838,059	7.30	\$ 826,141	\$ 826,141	\$ 826,141	7.15	
2540	Operations & Facilities Maintenance	100	Salaries	\$ 283,969	\$ 287,611	\$ 311,477	6.23	\$ 325,054	\$ 325,054	\$ 325,054	6.23	
		200	Associated Payroll Costs	154,715	177,600	202,618		205,764	205,764	205,764		
		300	Purchased Services	303,087	326,005	368,652		368,651	368,651	368,651		
		400	Supplies & Materials	67,347	56,105	67,000		67,000	67,000	67,000		
		500	Capital Outlay	-	102,463	-		-	-	-		
		600	Other Objects	46,284	50,528	49,642		54,218	54,218	54,218		
			Program Total	\$ 855,402	\$ 1,000,313	\$ 999,389	6.23	\$ 1,020,687	\$ 1,020,687	\$ 1,020,687	6.23	

Willamette Education Service District 2019-2020 Budget

Expenditure Detail

100 General Fund												
Function	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE	
2610	Central Support	100	Salaries	\$ 84,866	\$ 116,836	\$ 120,987	2.56	\$ 131,993	\$ 131,993	\$ 131,993	2.73	
		200	Associated Payroll Costs	49,549	76,234	80,511		91,921	91,921	91,921		
		300	Purchased Services	38,059	45,938	46,766		63,791	63,791	63,791		
		400	Supplies & Materials	55,768	25,000	26,360		25,360	25,360	25,360		
		600	Other Objects	1,780	798	1,250		1,250	1,250	1,250		
		Program Total	\$ 230,022	\$ 264,805	\$ 275,874	2.56	\$ 314,315	\$ 314,315	\$ 314,315	2.73		
2620	Research Center	100	Salaries	\$ 28,646	\$ 128,750	\$ 131,703	1.00	\$ 132,183	\$ 132,183	\$ 132,183	1.05	
		200	Associated Payroll Costs	6,194	45,529	48,650		63,418	63,418	63,418		
		300	Purchased Services	940	48,901	1,575		1,572	1,572	1,572		
		400	Supplies and Materials	4,507	92	250		250	250	250		
		600	Other Objects	595	-	-		-	-	-		
		Program Total	\$ 40,882	\$ 223,272	\$ 182,178	1.00	\$ 197,423	\$ 197,423	\$ 197,423	1.05		
2630	Communication Services	100	Salaries	\$ 88,969	\$ 121,204	\$ 128,923	1.00	\$ 128,311	\$ 128,311	\$ 128,311	1.40	
		200	Associated Payroll Costs	38,646	58,305	64,604		68,084	68,084	68,084		
		300	Purchased Services	3,228	6,092	15,323		11,350	11,350	11,350		
		400	Supplies & Materials	6,599	3,129	4,250		8,600	8,600	8,600		
		600	Other Objects	472	-	500		500	500	500		
		Program Total	\$ 137,914	\$ 188,729	\$ 213,600	1.00	\$ 216,845	\$ 216,845	\$ 216,845	1.40		
2640	Staff Services (HR)	100	Salaries	\$ 286,268	\$ 345,940	\$ 373,729	6.20	\$ 399,621	\$ 399,621	\$ 399,621	6.00	
		200	Associated Payroll Costs	145,868	199,271	218,768		225,642	225,642	225,642		
		300	Purchased Services	19,874	24,237	23,415		40,660	40,660	40,660		
		400	Supplies & Materials	17,598	18,753	8,500		15,500	15,500	15,500		
		600	Other Objects	13,807	14,813	15,000		17,000	17,000	17,000		
		Program Total	\$ 483,415	\$ 603,014	\$ 639,412	6.20	\$ 698,423	\$ 698,423	\$ 698,423	6.00		
2660	Technology Services	100	Salaries	\$ 233,606	\$ 285,655	\$ 335,152	4.30	\$ 416,489	\$ 416,489	\$ 416,489	5.05	
		200	Associated Payroll Costs	114,305	139,894	160,907		222,254	222,254	222,254		
		300	Purchased Services	184,091	160,430	193,566		197,866	197,866	197,866		
		400	Supplies & Materials	88,715	67,608	73,000		73,000	73,000	73,000		
		500	Capital Outlay	48,009	33,680	75,000		90,650	90,650	90,650		
	600	Other Objects	250	1,750	250		2,000	2,000	2,000			
	Program Total	\$ 668,976	\$ 689,016	\$ 837,875	4.30	\$ 1,002,259	\$ 1,002,259	\$ 1,002,259	5.05			
2700	Supplemental Retirement	200	Associated Payroll Costs	\$ 987	\$ 15,452	\$ 13,364		\$ 13,364	\$ 13,364	\$ 13,364		
			Program Total	\$ 987	\$ 15,452	\$ 13,364	-	\$ 13,364	\$ 13,364	\$ 13,364	-	
5200	Transfers	700	Program Support	\$ -	\$ -	\$ -		\$ 63,667	\$ 63,667	\$ 63,667	-	
		700	Debt Service	\$ 1,204,165	\$ 845,686	\$ 772,886		\$ 516,936	\$ 516,936	\$ 516,936		
			Program Total	\$ 1,204,165	\$ 845,686	\$ 772,886	-	\$ 580,603	\$ 580,603	\$ 580,603	-	
5201	Apportionment to Districts	700	Transfer	\$ 32,182,568	\$ 33,912,713	\$ 34,542,147		\$ 36,358,357	\$ 36,358,357	\$ 36,358,357		
			Program Total	\$ 32,182,568	\$ 33,912,713	\$ 34,542,147	-	\$ 36,358,357	\$ 36,358,357	\$ 36,358,357	-	
6110	Contingency	800	Other Uses	\$ -	\$ -	\$ 3,483,167		\$ 3,839,730	\$ 3,839,730	\$ 3,839,730		
			Program Total	\$ -	\$ -	\$ 3,483,167	-	\$ 3,839,730	\$ 3,839,730	\$ 3,839,730	-	
TOTAL GENERAL FUNDS				\$ 37,083,424	\$ 39,124,479	\$ 43,526,904	30.54	\$ 45,917,521	\$ 45,917,521	\$ 45,917,521	32.10	

Special Revenue Fund



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 six categories:

• Programs for Children with Special Needs	\$28,340,154
• School Improvement Services	\$7,840,251
• Technology Services and Support	\$1,752,560
• Migrant Education and Services	\$3,026,429
• Administrative Services	\$4,473,648
• State Initiatives	\$5,605,455

Major Grants and Contracts:

• Early Childhood/Early Childhood Special Education (EI/ECSE)	\$15,422,016
• Regional Program	\$5,032,586
• Youth Corrections Education Program (YCEP)	\$3,918,426
• Oregon Migrant Education Service Center (OMESC)	\$1,719,944
• Willamette Promise	\$1,345,137
• Willamette Migrant Services	\$1,893,274
• Center for Education Innovation, Evaluation & Research	\$752,550
• Oregon Textbook Media Center (OTMC)	\$576,608
• Juvenile Detention Education Program (JDEP)	\$305,344
• State Hospital Education Program	\$345,147

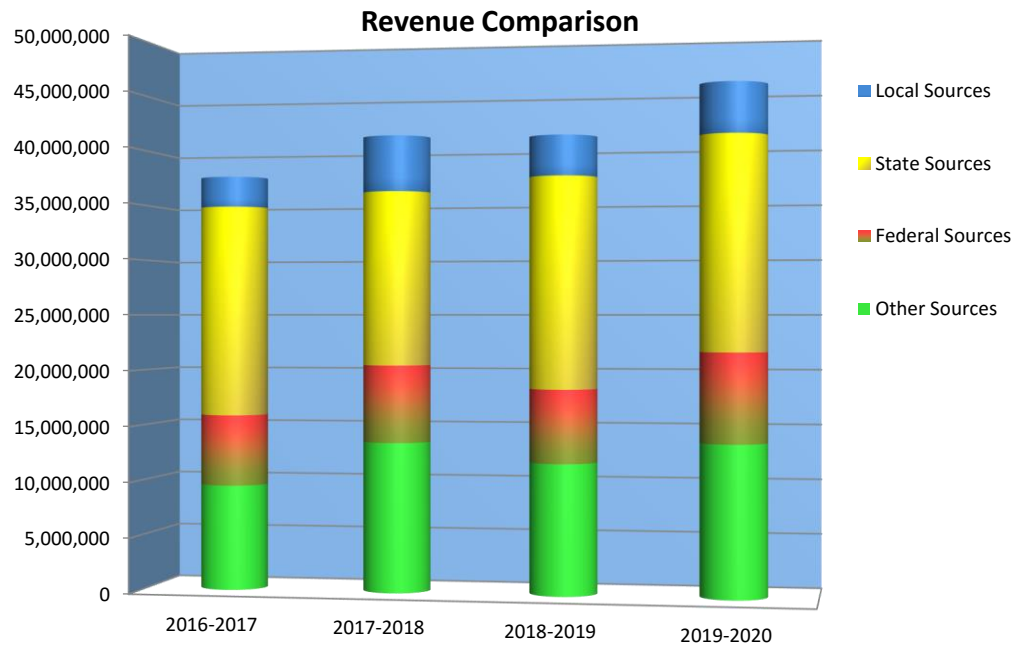
Local Service Plan

• Special Education Services	\$7,291,790
• Technology Services and Support	\$900,479
• School Improvement Services	\$851,124
• Administrative Services	\$3,590,402

Willamette Education Service District 2019-2020 Budget

Revenue Summary Special Revenue Funds

Major Account	Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
200	Special Revenue Funds						
R1000	Local Sources	\$ 2,707,319	\$ 4,990,048	\$ 3,611,940	\$ 4,516,288	\$ 4,516,288	\$ 4,516,288
R2000	Intermediate Sources *	14,173	12,289	25,000	25,000	25,000	25,000
R3000	State Sources	18,930,324	15,625,573	18,955,581	19,180,776	19,180,776	19,180,776
R4000	Federal Sources	6,377,817	6,946,670	6,584,846	8,048,800	8,048,800	8,048,800
R5000	Other Sources	9,506,120	13,510,275	11,788,242	13,662,178	13,662,178	13,662,178
	Fund 200 Total	\$ 37,535,753	\$ 41,084,855	\$ 40,965,609	\$ 45,433,042	\$ 45,433,042	\$ 45,433,042
	State Initiatives						
R3000	State Sources	\$ -	\$ -	\$ -	\$ 5,605,455	\$ 5,605,455	\$ 5,605,455
		\$ -	\$ -	\$ -	\$ 5,605,455	\$ 5,605,455	\$ 5,605,455
TOTAL SPECIAL REVENUE FUNDS		\$ 37,535,753	\$ 41,084,855	\$ 40,965,609	\$ 51,038,497	\$ 45,433,042	\$ 45,433,042



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

Willamette Education Service District 2019-2020 Budget

Revenue Detail Special Revenue Funds

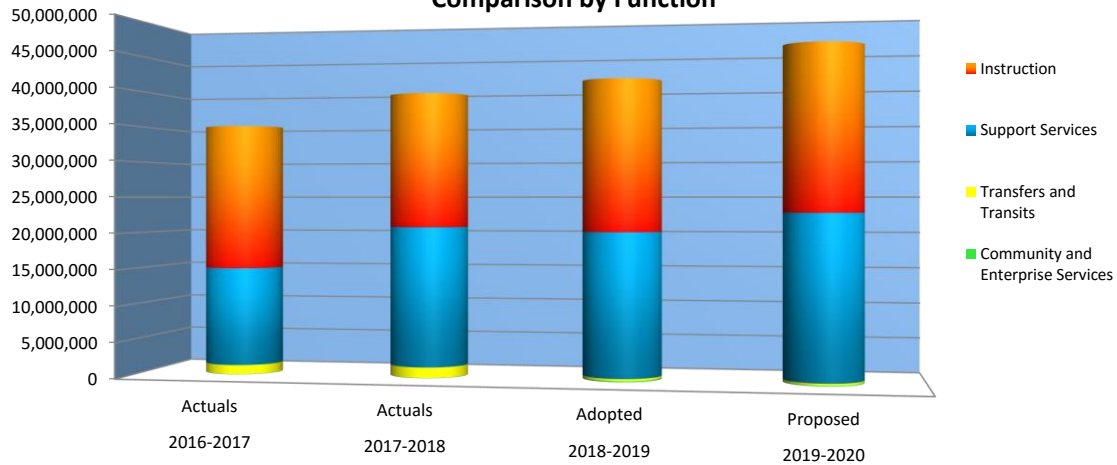
Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
200	Special Revenue Funds						
R1740	Student Fees	\$ 55,409	\$ 86,198	\$ 64,000	\$ 12,981	\$ 12,981	\$ 12,981
R1920	Contributions/Donations	13,588	37,688	30,100	175,500	175,500	175,500
R1940	Services to Other LEAs	685,822	2,446,572	943,213	1,359,866	1,359,866	1,359,866
R1960	Recovery of Prior Years' Expense	3,351	4,971	-	35,000	35,000	35,000
R1990	Miscellaneous	504,416	357,854	108,655	180,811	180,811	180,811
R1991	Medicaid	70,631	46,392	-	50,000	50,000	50,000
R1992	Erate	205,303	179,774	252,941	150,000	150,000	150,000
R1994	Background Checks	753	1,592	1,500	1,500	1,500	1,500
R1995	HB2062 Fees	33,973	-	-	-	-	-
R1998	Intra-Agency Invoices	1,134,073	275,824	152,866	529,677	529,677	529,677
R1999	ODE Fed Non-Circular A-133		1,553,183	2,058,665	2,020,953	2,020,953	2,020,953
	Major Account Total	\$ 2,707,319	\$ 4,990,048	\$ 3,611,940	\$ 4,516,288	\$ 4,516,288	\$ 4,516,288
R2200	Restricted Revenue	\$ 14,173	\$ 12,289	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	Major Account Total	\$ 14,173	\$ 12,289	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
R3299	Restricted Grants Other	\$ 18,930,324	\$ 15,625,573	\$ 18,955,581	\$ 19,180,776	\$ 19,180,776	\$ 19,180,776
	Major Account Total	\$ 18,930,324	\$ 15,625,573	\$ 18,955,581	\$ 19,180,776	\$ 19,180,776	\$ 19,180,776
R4300	Restricted Federal	\$ -	\$ -	\$ 27,592	\$ -	\$ -	\$ -
R4500	Restricted Federal through State	6,377,817	6,946,670	6,557,254	8,048,800	8,048,800	8,048,800
	Major Account Total	\$ 6,377,817	\$ 6,946,670	\$ 6,584,846	\$ 8,048,800	\$ 8,048,800	\$ 8,048,800
R5200	Interfund Transfers	\$ 502,404	\$ 585,844	\$ 105,250	\$ 162,167	\$ 162,167	\$ 162,167
R5202	Resolution Transfers	7,320,675	10,353,920	10,758,214	12,333,160	12,333,160	12,333,160
R5300	Sale Comp Loss Fixed Assets	-	1,000	-	-	-	-
R5400	Beginning Fund Balance	1,683,041	2,569,511	924,778	1,166,851	1,166,851	1,166,851
	Major Account Total	\$ 9,506,120	\$ 13,510,275	\$ 11,788,242	\$ 13,662,178	\$ 13,662,178	\$ 13,662,178
200	STATE INITIATIVES						
R3299	Restricted Grants Other	\$ -	\$ -	\$ -	\$ 5,605,455	\$ 5,605,455	\$ 5,605,455
		\$ -	\$ -	\$ -	\$ 5,605,455	\$ 5,605,455	\$ 5,605,455
TOTAL SPECIAL REVENUE FUNDS		\$ 37,535,753	\$ 41,084,855	\$ 40,965,609	\$ 51,038,497	\$ 51,038,497	\$ 51,038,497

Willamette Education Service District 2019-2020 Budget

Summary by Major Function

200 Special Revenue Funds									
Major Function	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
1000	Instruction	\$ 19,946,006	\$ 18,416,516	\$ 20,690,160	185.87	\$ 22,500,681	\$ 22,500,681	\$ 22,500,681	194.85
2000	Support Services	13,679,263	19,345,417	19,831,032	141.01	22,557,111	22,557,111	22,557,111	150.05
3000	Community and Enterprise Services	47,003	52,287	160,856	0.80	115,980	115,980	115,980	0.40
5000	Transfers and Transits	1,293,969	1,453,883	283,561		259,270	259,270	259,270	
		\$ 34,966,241	\$ 39,268,103	\$ 40,965,609	327.68	\$ 45,433,042	\$ 45,433,042	\$ 45,433,042	345.30
State Initiatives									
1000	Instruction	\$ -	\$ -	\$ -	-	\$ 1,992,455	\$ 1,992,455	\$ 1,992,455	17.63
2000	Support Services	-	-	-	-	3,613,000	3,613,000	3,613,000	17.70
		\$ -	\$ -	\$ -	-	\$ 5,605,455	\$ 5,605,455	\$ 5,605,455	35.33
TOTAL SPECIAL REVENUE FUNDS		\$ 34,966,241	\$ 39,268,103	\$ 40,965,609	327.68	\$ 51,038,497	\$ 51,038,497	\$ 51,038,497	380.63

Comparison by Function



Summary by Major Account

200 Special Revenue Funds									
Account Group	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
100	Salaries	\$ 14,312,542	\$ 14,776,334	\$ 19,065,512	327.68	\$ 20,575,881	\$ 20,575,881	\$ 20,575,881	345.30
200	Associated Payroll Costs	7,343,337	8,244,131	11,367,217		12,869,882	12,869,882	12,869,882	
300	Purchased Services	6,472,739	11,197,847	6,543,581		7,923,510	7,923,510	7,923,510	
400	Supplies & Materials	3,243,036	1,854,351	1,659,163		1,842,864	1,842,864	1,842,864	
500	Capital Outlay	867,787	311,786	70,000		70,000	70,000	70,000	
600	Other Objects	1,421,512	1,429,772	1,826,575		1,891,635	1,891,635	1,891,635	
700	Transfer	1,305,288	1,453,883	433,561		259,270	259,270	259,270	
		\$ 34,966,241	\$ 39,268,103	\$ 40,965,609	327.68	\$ 45,433,042	\$ 45,433,042	\$ 45,433,042	345.30
State Initiatives									
100	Salaries	\$ -	\$ -	\$ -	-	\$ 2,490,988	\$ 2,490,988	\$ 2,490,988	35.33
200	Associated Payroll Costs	-	-	-	-	1,340,691	1,340,691	1,340,691	
300	Purchased Services	-	-	-	-	1,371,378	1,371,378	1,371,378	
400	Supplies & Materials	-	-	-	-	164,579	164,579	164,579	
600	Other Objects	-	-	-	-	237,819	237,819	237,819	
		\$ -	\$ -	\$ -	-	\$ 5,605,455	\$ 5,605,455	\$ 5,605,455	35.33
TOTAL SPECIAL REVENUE FUNDS		\$ 34,966,241	\$ 39,268,103	\$ 40,965,609	327.68	\$ 51,038,497	\$ 51,038,497	\$ 51,038,497	380.63

**Willamette Education Service District
2019-2020 Budget**

Expenditure Detail											
200	Special Revenue Funds										
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
200 SPECIAL REVENUE FUNDS											
Programs for Children with Special Needs											
1221	Learning Centers OSH	100	Salaries	\$ 148,135	\$ 166,896	\$ 190,097	3.05	\$ 162,760	\$ 162,760	\$ 162,760	2.98
		200	Associated Payroll Costs	63,341	92,878	107,082		104,416	104,416	104,416	
		300	Purchased Services	4,838	6,248	10,333		23,284	23,284	23,284	
		400	Supplies & Materials	50,343	20,003	27,084		34,054	34,054	34,054	
		600	Other Objects	14,666	16,933	22,404		20,633	20,633	20,633	
Program Total			\$ 281,323	\$ 302,958	\$ 357,000	3.05	\$ 345,147	\$ 345,147	\$ 345,147	2.98	
1261	Early Intervention EI/Ecse	100	Salaries	\$ 1,350,422	\$ 1,654,621	\$ 2,327,699	36.83	\$ 2,767,922	\$ 2,767,922	\$ 2,767,922	42.08
		200	Associated Payroll Costs	715,611	943,453	1,424,922		1,713,590	1,713,590	1,713,590	
		300	Purchased Services	486,507	849,661	141,931		189,671	189,671	189,671	
		400	Supplies & Materials	444,303	96,015	26,645		62,005	62,005	62,005	
		500	Capital Outlay	26,715	7,397			-	-	-	
600	Other Objects	103,000	148,557	158,175		194,493	194,493	194,493			
Program Total			\$ 3,126,558	\$ 3,699,704	\$ 4,079,372	36.83	\$ 4,927,681	\$ 4,927,681	\$ 4,927,681	42.08	
1262	Early Childhood EI/Ecse	100	Salaries	\$ 4,140,574	\$ 3,409,467	\$ 4,914,935	103.35	\$ 5,127,672	\$ 5,127,672	\$ 5,127,672	104.00
		200	Associated Payroll Costs	2,327,200	2,105,595	3,205,102		3,464,449	3,464,449	3,464,449	
		300	Purchased Services	2,764,484	2,179,587	897,955		832,281	832,281	832,281	
		400	Supplies & Materials	670,390	288,970	114,113		124,790	124,790	124,790	
		500	Capital Outlay	340,332	29,149	30,000		30,000	30,000	30,000	
600	Other Objects	598,583	535,546	661,613		717,678	717,678	717,678			
Program Total			\$ 10,841,563	\$ 8,548,314	\$ 9,823,718	103.35	\$ 10,296,870	\$ 10,296,870	\$ 10,296,870	104.00	
1280	Alternative Education BIP	100	Salaries	\$ 520,742	\$ 481,048	\$ 640,850	14.35	\$ 781,489	\$ 781,489	\$ 781,489	16.41
		200	Associated Payroll Costs	265,475	293,169	437,877		539,490	539,490	539,490	
		300	Purchased Services	53,322	206,282	65,412		66,234	66,234	66,234	
		400	Supplies & Materials	53,273	83,120	34,200		50,811	50,811	50,811	
		500	Capital Outlay	-	-	-		-	-	-	
600	Other Objects	44	-	250		250	250	250			
Program Total			\$ 892,856	\$ 1,063,620	\$ 1,178,589	14.35	\$ 1,438,274	\$ 1,438,274	\$ 1,438,274	16.41	
2126	Placement Services YTP	100	Salaries	\$ 168,077	\$ 159,313	\$ 212,537	4.61	\$ 295,418	\$ 295,418	\$ 295,418	6.32
		200	Associated Payroll Costs	75,046	88,022	145,404		212,859	212,859	212,859	
		300	Purchased Services	55,824	147,878	17,778		172,840	172,840	172,840	
		400	Supplies & Materials	35,383	23,470	12,840		17,689	17,689	17,689	
		600	Other Objects	15,800	19,969	25,805		34,681	34,681	34,681	
700	Transfer	-	-	-		-	-	-			
Program Total			\$ 350,130	\$ 438,653	\$ 414,364	4.61	\$ 733,487	\$ 733,487	\$ 733,487	6.32	
2132	Medical Services Feeding Team	100	Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	-	-		-	-	-	
		300	Purchased Services	2,370	248	-		-	-	-	
		400	Supplies & Materials	-	-	-		-	-	-	
Program Total			\$ 2,370	\$ 248	\$ -	-	\$ -	\$ -	\$ -	-	
2134	Nursing Services	100	Salaries	\$ 174,475	\$ 161,021	\$ 173,841	2.94	\$ 231,545	\$ 231,545	\$ 231,545	3.54
		200	Associated Payroll Costs	87,799	83,909	95,363		138,961	138,961	138,961	
		300	Purchased Services	58,161	38,619	7,561		8,267	8,267	8,267	
		400	Supplies & Materials	9,238	405	6,612		6,612	6,612	6,612	
		600	Other Objects	5	73	-		-	-	-	
Program Total			\$ 329,678	\$ 284,027	\$ 283,377	2.94	\$ 385,385	\$ 385,385	\$ 385,385	3.54	

**Willamette Education Service District
2019-2020 Budget**

Expenditure Detail												
200 Special Revenue Funds												
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE	
2135	Medicaid	100	Salaries	\$ 92,955	\$ 136,851	\$ 175,946	2.86	\$ 136,184	\$ 136,184	\$ 136,184	2.00	
		200	Associated Payroll Costs	53,763	76,612	109,553		87,688	87,688	87,688		
		300	Purchased Services	2,424	3,380	4,848		2,210	2,210	2,210		
		400	Supplies & Materials	499	-	124,403		335,418	335,418	335,418		
		600	Other Objects	12,671	(12,672)	-		-	-	-		
			Program Total	\$ 162,312	\$ 204,171	\$ 414,750	2.86	\$ 561,500	\$ 561,500	\$ 561,500	2.00	
2140	Behavior/ Psych	100	Salaries	\$ 64,819	\$ 72,772	\$ 98,663	0.80	\$ 142,340	\$ 142,340	\$ 142,340	1.55	
		200	Associated Payroll Costs	21,270	22,805	33,682		78,573	78,573	78,573		
		300	Purchased Services	4,027	2,584	2,109		5,375	5,375	5,375		
		400	Supplies & Materials	2,634	12,757	3,175		3,935	3,935	3,935		
		600	Other Objects	-	-	-		-	-	-		
			Program Total	\$ 92,750	\$ 110,918	\$ 137,629	0.80	\$ 230,223	\$ 230,223	\$ 230,223	1.55	
2150	Speech Path/Audio	100	Salaries	\$ 696,299	\$ 702,015	\$ 1,294,404	21.65	\$ 1,033,424	\$ 1,033,424	\$ 1,033,424	16.89	
		200	Associated Payroll Costs	333,568	381,036	751,180		615,416	615,416	615,416		
		300	Purchased Services	631,678	897,610	57,841		38,257	38,257	38,257		
		400	Supplies & Materials	52,052	106,523	20,552		10,000	10,000	10,000		
		600	Other Objects	10,204	5,565	22,122		1,400	1,400	1,400		
			Program Total	\$ 1,723,801	\$ 2,092,748	\$ 2,146,099	21.65	\$ 1,698,497	\$ 1,698,497	\$ 1,698,497	16.89	
2159	Audiological Equipment & Repair	300	Purchased Services	\$ 2,277	\$ 1,175	\$ -	-	\$ 2,000	\$ 2,000	\$ 2,000	-	
		400	Supplies & Materials	83,226	81,617	-	-	78,000	78,000	78,000	-	
			Program Total	\$ 85,503	\$ 82,792	\$ -	-	\$ 80,000	\$ 80,000	\$ 80,000	-	
2160	Other Student Treatment	100	Salaries	\$ 1,407	\$ 4,431	\$ 6,666	-	\$ 8,769	\$ 8,769	\$ 8,769	0.15	
		200	Associated Payroll Costs	367	1,343	2,034		5,575	5,575	5,575		
		300	Purchased Services	632	-	3,500		3,143	3,143	3,143		
		400	Supplies & Materials	12,285	107	8,134		2,110	2,110	2,110		
		600	Other Objects	808	348	1,342		1,227	1,227	1,227		
			Program Total	\$ 15,499	\$ 6,229	\$ 21,676	-	\$ 20,824	\$ 20,824	\$ 20,824	0.15	
2161	Hearing/Vision Impaired	100	Salaries	\$ 2,022,894	\$ 2,044,324	\$ 2,248,664	34.08	\$ 2,338,904	\$ 2,338,904	\$ 2,338,904	36.39	
		200	Associated Payroll Costs	991,280	1,067,209	1,275,000		1,414,781	1,414,781	1,414,781		
		300	Purchased Services	295,883	313,002	290,100		192,147	192,147	192,147		
		400	Supplies & Materials	402,645	281,139	121,035		90,739	90,739	90,739		
		500	Capital Outlay	199,862	43,376	-		-	-	-		
		600	Other Objects	205,428	210,750	245,626		238,355	238,355	238,355		
			Program Total	\$ 4,117,992	\$ 3,959,800	\$ 4,180,425	34.08	\$ 4,274,926	\$ 4,274,926	\$ 4,274,926	36.39	
2162	Autism	100	Salaries	\$ 771,249	\$ 739,046	\$ 906,253	15.75	\$ 979,614	\$ 979,614	\$ 979,614	16.73	
		200	Associated Payroll Costs	405,890	430,654	548,204		635,054	635,054	635,054		
		300	Purchased Services	90,580	96,995	146,424		98,994	98,994	98,994		
		400	Supplies & Materials	229,391	139,126	38,766		36,341	36,341	36,341		
		600	Other Objects	49,274	41,101	64,535		57,522	57,522	57,522		
			Program Total	\$ 1,546,384	\$ 1,446,922	\$ 1,704,182	15.75	\$ 1,807,525	\$ 1,807,525	\$ 1,807,525	16.73	

**Willamette Education Service District
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Expenditure Detail																		
200	Special Revenue Funds																	
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE							
2164	Orthopedically Impaired	100	Salaries	\$	322,055	\$	294,539	\$	404,590	6.46	\$	442,191	\$	442,191	\$	442,191	7.15	
		200	Associated Payroll Costs		165,411		156,516		223,858		264,069		264,069		264,069			
		300	Purchased Services		129,269		206,583		143,193		75,443		75,443		75,443			
		400	Supplies & Materials		167,919		102,900		176,460		154,535		154,535		154,535			
		600	Other Objects		22,764		23,639		33,172		26,969		26,969		26,969			
		Program Total			\$	807,418	\$	784,177	\$	981,273	6.46	\$	963,207	\$	963,207	\$	963,207	7.15
2220	Educational Media OTMC	100	Salaries	\$	179,567	\$	186,372	\$	191,302	3.50	\$	213,789	\$	213,789	\$	213,789	4.00	
		200	Associated Payroll Costs		88,937		101,717		106,132		146,671		146,671		146,671			
		300	Purchased Services		74,939		78,609		76,669		81,573		81,573		81,573			
		400	Supplies & Materials		67,619		97,379		80,199		97,631		97,631		97,631			
		600	Other Objects		27,777		28,545		32,050		36,944		36,944		36,944			
		Program Total			\$	438,839	\$	492,622	\$	486,352	3.50	\$	576,608	\$	576,608	\$	576,608	4.00
Total Programs for Children with Special Needs				\$	24,814,976	\$	23,517,903	\$	26,208,806	250.23	\$	28,340,154	\$	28,340,154	\$	28,340,154	260.18	

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Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
200 SPECIAL REVENUE FUNDS											
School Improvement Services											
1294	Youth Corrections - YCPE & JDEP	100	Salaries	\$ 2,105,493	\$ 1,921,319	\$ 2,184,962	32.08	\$ 1,982,950	\$ 1,982,950	\$ 1,982,950	28.38
		200	Associated Payroll Costs	1,025,221	1,055,320	1,229,569		1,202,503	1,202,503	1,202,503	
		300	Purchased Services	240,381	487,017	447,698		554,675	554,675	554,675	
		400	Supplies & Materials	595,059	194,352	443,325		215,182	215,182	215,182	
		500	Capital Outlay	235,151	39,200	40,000		40,000	40,000	40,000	
		600	Other Objects	233,378	237,155	292,502		260,980	260,980	260,980	
			Program Total	\$ 4,434,683	\$ 3,934,363	\$ 4,638,056	32.08	\$ 4,256,290	\$ 4,256,290	\$ 4,256,290	28.38
2110	Attendance - Reducing Chronic Absenteeism	100	Salaries	\$ -	\$ -	\$ 142,918	2.10	\$ 82,606	\$ 82,606	\$ 82,606	1.05
		200	Associated Payroll Costs			78,107		45,191	45,191	45,191	
		300	Purchased Services			63,401		12,998	12,998	12,998	
		400	Supplies & Materials			42,904		4,574	4,574	4,574	
		600	Other Objects			22,670		9,631	9,631	9,631	
			Program Total	\$ -	\$ -	\$ 350,000	2.10	\$ 155,000	\$ 155,000	\$ 155,000	1.05
2115	Family Support Advocate	100	Salaries	\$ 68,757	\$ 71,183	\$ 73,149	1.02	\$ 72,806	\$ 72,806	\$ 72,806	1.05
		200	Associated Payroll Costs	35,833	40,292	42,527		44,695	44,695	44,695	
		300	Purchased Services	1,481	1,396	3,220		5,401	5,401	5,401	
		400	Supplies & Materials	-	-	104		1,648	1,648	1,648	
		600	Other Objects	-	-	-		-	-	-	
			Program Total	\$ 106,071	\$ 112,871	\$ 119,000	1.02	\$ 124,550	\$ 124,550	\$ 124,550	1.05
2119	Student Safety	100	Salaries	\$ 88,013	\$ 108,514	\$ 116,514	1.91	\$ 209,127	\$ 209,127	\$ 209,127	3.20
		200	Associated Payroll Costs	27,372	34,335	39,808		87,423	87,423	87,423	
		300	Purchased Services	7,072	16,553	12,629		26,343	26,343	26,343	
		400	Supplies & Materials	7,026	3,751	4,498		16,314	16,314	16,314	
		600	Other Objects	220	220	300		550	550	550	
			Program Total	\$ 129,703	\$ 163,373	\$ 173,749	1.91	\$ 339,757	\$ 339,757	\$ 339,757	3.20
2129	Control Tower	100	Salaries	\$ -	\$ -	\$ -	-	\$ 141,282	\$ 141,282	\$ 141,282	2.75
		200	Associated Payroll Costs					92,338	92,338	92,338	
		300	Purchased Services					64,462	64,462	64,462	
		400	Supplies & Materials					41,845	41,845	41,845	
		600	Other Objects					11,933	11,933	11,933	
			Program Total	\$ -	\$ -	\$ -	-	\$ 351,860	\$ 351,860	\$ 351,860	2.75
2148	Collaborative Assistance Team	100	Salaries	\$ -	\$ -	\$ -	-	\$ 224,428	\$ 224,428	\$ 224,428	3.50
		200	Associated Payroll Costs					132,311	132,311	132,311	
		300	Purchased Services					24,329	24,329	24,329	
		400	Supplies & Materials					7,642	7,642	7,642	
		600	Other Objects					1,000	1,000	1,000	
			Program Total	\$ -	\$ -	\$ -	-	\$ 389,710	\$ 389,710	\$ 389,710	3.50

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Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
2210	Improvement of Instruction SPR&I	100	Salaries	\$ 5,714	\$ 8,950	\$ 7,857	-	\$ 7,582	\$ 7,582	\$ 7,582	
		200	Associated Payroll Costs	1,484	3,058	3,020		3,340	3,340	3,340	
		300	Purchased Services	2,968	4,293	671		3,167	3,167	3,167	
		400	Supplies & Materials	773	30	1,750		1,750	1,750	1,750	
		600	Other Objects	1,169	1,222	1,227		1,326	1,326	1,326	
			Program Total	\$ 12,108	\$ 17,553	\$ 14,525	-	\$ 17,165	\$ 17,165	\$ 17,165	-
2211	Direction School Improvement MWEC, CSI MTTS WP	100	Salaries	\$ 249,689	\$ 377,690	\$ 468,710	6.58	\$ 591,953	\$ 591,953	\$ 591,953	7.65
		200	Associated Payroll Costs	103,697	173,934	254,264		341,762	341,762	341,762	
		300	Purchased Services	225,195	308,481	380,016		518,129	518,129	518,129	
		400	Supplies & Materials	63,449	21,293	91,308		53,498	53,498	53,498	
		600	Other Objects	25,687	16,997	28,943		35,112	35,112	35,112	
			Program Total	\$ 667,717	\$ 898,394	\$ 1,223,241	6.58	\$ 1,540,454	\$ 1,540,454	\$ 1,540,454	7.65
2219	Other Improvement of Instruction Services	100	Salaries	\$ 64,500	\$ 134,961	\$ 143,126	3.00	\$ 110,142	\$ 110,142	\$ 110,142	1.90
		200	Associated Payroll Costs	19,207	67,641	76,590		58,798	58,798	58,798	
		300	Purchased Services	67,264	48,955	23,612		26,207	26,207	26,207	
		400	Supplies & Materials	9,276	5,277	19,758		23,307	23,307	23,307	
		600	Other Objects	750	1,253	1,000		1,000	1,000	1,000	
			Program Total	\$ 160,997	\$ 258,085	\$ 264,086	3.00	\$ 219,454	\$ 219,454	\$ 219,454	1.90
2223	Library Media Services	100	Salaries	\$ 7,675	\$ 6,600	\$ 8,000	-	\$ 8,000	\$ 8,000	\$ 8,000	-
		200	Associated Payroll Costs	643	553	671		671	671	671	
		400	Supplies & Materials	103	199	500		500	500	500	
		600	Other Objects	15	13	-		-	-	-	
			Program Total	\$ 8,436	\$ 7,364	\$ 9,171	-	\$ 9,171	\$ 9,171	\$ 9,171	-
2230	Curriculum, Assessment, Research	100	Salaries	\$ 2,640	\$ 4,667	\$ 5,000	-	\$ 6,400	\$ 6,400	\$ 6,400	-
		200	Associated Payroll Costs	730	1,454	1,026		1,208	1,208	1,208	
		300	Purchased Services	895	-	-		-	-	-	
		400	Supplies & Materials	50	-	724		592	592	592	
			Program Total	\$ 4,315	\$ 6,122	\$ 6,750	-	\$ 8,200	\$ 8,200	\$ 8,200	-
2232	Willamette Curriculum Coalition	100	Salaries	\$ 21,203	\$ 43,032	\$ 27,860	0.27	\$ 34,973	\$ 34,973	\$ 34,973	0.38
		200	Associated Payroll Costs	8,244	20,061	13,770		18,303	18,303	18,303	
		300	Purchased Services	28,638	71,655	28,547		26,161	26,161	26,161	
		400	Supplies & Materials	3,454	7,257	7,963		4,406	4,406	4,406	
		600	Other Objects	313	373	3,000		2,000	2,000	2,000	
			Program Total	\$ 61,852	\$ 142,378	\$ 81,140	0.27	\$ 85,843	\$ 85,843	\$ 85,843	0.38
2240	Staff Development SIS CPS MTSS Mentor Program	100	Salaries	\$ 15,714	\$ 89,472	\$ 46,347	0.05	\$ 136,425	\$ 136,425	\$ 136,425	1.25
		200	Associated Payroll Costs	3,884	41,281	22,438		58,940	58,940	58,940	
		300	Purchased Services	6,973	35,150	14,298		15,735	15,735	15,735	
		400	Supplies & Materials	2,968	8,049	18,754		33,089	33,089	33,089	
		600	Other Objects	446	9,234	5,162		13,048	13,048	13,048	
			Program Total	29,985	183,186	\$ 106,999	0.05	\$ 257,237	\$ 257,237	\$ 257,237	1.25

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Expenditure Detail											
200	Special Revenue Funds										
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
2622	OR Skills	100	Salaries	\$ -	\$ 85	\$ 11,111	0.30	\$ 2,508	\$ 2,508	\$ 2,508	0.05
		200	Associated Payroll Costs		7	8,117		836	836	836	
		300	Purchased Services		3,088	54,272		73,548	73,548	73,548	
		400	Supplies & Materials		-	2,500		2,500	2,500	2,500	
		600	Other Objects		-	4,560		4,560	4,560	4,560	
	Program Total			\$ -	\$ 3,180	\$ 80,560	0.30	\$ 83,952	\$ 83,952	\$ 83,952	0.05
2663	Programming Services	300	Purchases Services	\$ -	\$ 5,340	\$ 37,500	-	\$ -	\$ -	\$ -	-
		400	Supplies	-	18,025	12,500		1,608	1,608	1,608	
	Program Total			\$ -	\$ 23,365	\$ 50,000	-	\$ 1,608	\$ 1,608	\$ 1,608	-
	Total School Improvement Services			\$ 5,615,867	\$ 5,750,234	\$ 7,117,277	47.30	\$ 7,840,251	\$ 7,840,251	\$ 7,840,251	51.15

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Expenditure Detail											
200	Special Revenue Funds										
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
200	SPECIAL REVENUE FUNDS										
	Technology Services and Support										
2660	Technology Services	100	Salaries	\$ 324,703	\$ 354,325	\$ 326,678	6.67	\$ 429,134	\$ 429,134	\$ 429,134	8.41
		200	Associated Payroll Costs	156,664	186,557	190,829		274,004	274,004	274,004	
		300	Purchased Services	521,044	304,520	175,623		463,263	463,263	463,263	
		400	Supplies & Materials	232,472	131,927	65,005		144,857	144,857	144,857	
		500	Capital Outlay	22,302	-	-		-	-	-	
		600	Other Objects	25,315	11,454	3,437		3,712	3,712	3,712	
			Program Total	\$ 1,282,500	\$ 988,783	\$ 761,572	6.67	\$ 1,314,970	\$ 1,314,970	\$ 1,314,970	8.41
2664	Operations Services	100	Salaries	\$ 70,762	\$ 68,992	\$ 72,569	0.92	\$ 68,694	\$ 68,694	\$ 68,694	0.77
		200	Associated Payroll Costs	30,486	31,685	39,322		37,838	37,838	37,838	
		300	Purchased Services	242,194	252,987	299,128		307,936	307,936	307,936	
		400	Supplies & Materials	270	-	23,047		23,047	23,047	23,047	
		500	Capital OUTLAY	-	-	-		-	-	-	
		600	Other Objects	-	-	75		75	75	75	
		700	Transfer	165,999	-	150,000		-	-	-	
			Program Total	\$ 509,711	\$ 353,664	\$ 584,141	0.92	\$ 437,590	\$ 437,590	\$ 437,590	0.77
Total Technology Services and Support				\$ 1,792,211	\$ 1,342,447	\$ 1,345,713	7.59	\$ 1,752,560	\$ 1,752,560	\$ 1,752,560	9.18

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Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
200 SPECIAL REVENUE FUNDS											
Migrant Education and Services											
1293	Migrant Education	100	Salaries	\$ 84,312	\$ 90,726	\$ 166,956	1.00	\$ 170,473	\$ 170,473	\$ 170,473	1.00
		200	Associated Payroll Costs	36,954	42,129	74,231		78,636	78,636	78,636	
		300	Purchased Services	211,726	649,502	313,079		841,514	841,514	841,514	
		400	Supplies & Materials	17,405	37,311	22,668		55,862	55,862	55,862	
		600	Other Objects	18,628	47,889	36,491		69,934	69,934	69,934	
		Program Total			\$ 369,025	\$ 867,557	\$ 613,425	1.00	\$ 1,216,419	\$ 1,216,419	\$ 1,216,419
2117	Identify/Recruit Migrant	100	Salaries	\$ 94,065	\$ 153,544	\$ 163,111	3.55	\$ 279,943	\$ 279,943	\$ 279,943	6.00
		200	Associated Payroll Costs	57,754	97,931	94,949		187,602	187,602	187,602	
		300	Purchased Services	9,209	7,393	9,700		10,850	10,850	10,850	
		400	Supplies & Materials	493	-	480		2,800	2,800	2,800	
		600	Other Objects	8,884	15,325	15,951		29,949	29,949	29,949	
		Program Total			\$ 170,405	\$ 274,193	\$ 284,191	3.55	\$ 511,144	\$ 511,144	\$ 511,144
2119	Attendance/ Social Work	100	Salaries	\$ 67,457	\$ 72,142	\$ 76,161	1.00	\$ 80,415	\$ 80,415	\$ 80,415	1.00
		200	Associated Payroll Costs	32,110	36,867	39,460		43,500	43,500	43,500	
		300	Purchased Services	4,814	7,224	15,636		18,257	18,257	18,257	
		400	Supplies & Materials	424	583	2,100		4,350	4,350	4,350	
		600	Other Objects	5,764	6,916	8,962		9,262	9,262	9,262	
		Program Total			\$ 110,569	\$ 123,732	\$ 142,319	1.00	\$ 155,784	\$ 155,784	\$ 155,784
2210	Improvement of Instruction	100	Salaries	\$ 34,412	\$ 199,041	\$ 284,524	4.10	\$ 308,552	\$ 308,552	\$ 308,552	4.50
		200	Associated Payroll Costs	16,015	113,405	160,011		184,587	184,587	184,587	
		300	Purchased Services	2,654	29,043	56,315		57,278	57,278	57,278	
		400	Supplies & Materials	-	4,387	23,175		16,800	16,800	16,800	
		600	Other Objects	2,919	20,476	41,781		42,368	42,368	42,368	
		Program Total			\$ 56,000	\$ 366,352	\$ 565,806	4.10	\$ 609,585	\$ 609,585	\$ 609,585
2324	State/Federal Relation Services	300	Purchased Services	\$ 4,382	\$ 8,964	\$ 5,925		\$ 7,825	\$ 7,825	\$ 7,825	
		400	Supplies & Materials	697	982	760		760	760	760	
		600	Other Objects	279	589	441		533	533	533	
		Program Total			\$ 5,358	\$ 10,534	\$ 7,126	-	\$ 9,118	\$ 9,118	\$ 9,118
2620	Planning Research & Development	100	Salaries	\$ 18,268	\$ 19,917	\$ 19,525	0.35	\$ 19,038	\$ 19,038	\$ 19,038	0.35
		200	Associated Payroll Costs	10,265	12,227	12,120		12,640	12,640	12,640	
		300	Purchased Services	69,965	66,048	135,236		127,495	127,495	127,495	
		400	Supplies & Materials	1,206	1,226	7,877		7,874	7,874	7,874	
		600	Other Objects	1,664	8,015	10,091		6,699	6,699	6,699	
		Program Total			\$ 101,368	\$ 107,433	\$ 184,849	0.35	\$ 173,746	\$ 173,746	\$ 173,746
2623	Evaluation Services	300	Purchased Services	\$ -	\$ 1,500	\$ 2,200	-	\$ 2,200	\$ 2,200	\$ 2,200	
		400	Supplies & Materials	2,280	2,073	5,000		2,000	2,000	2,000	
		600	Other Objects	125	211	475		261	261	261	
		Program Total			\$ 2,405	\$ 3,784	\$ 7,675	-	\$ 4,461	\$ 4,461	\$ 4,461

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Expenditure Detail											
200	Special Revenue Funds										
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
2642	J-1 Visa Program	300	Purchased Services	\$ -	\$ -	\$ -	-	\$ 2,000	\$ 2,000	\$ 2,000	
		400	Supplies & Materials					5,000	5,000	5,000	
		600	Other Objects					3,000	3,000	3,000	
		Program Total	\$ -	\$ -	\$ -	-	10,000	10,000	10,000	-	
2662	OMSIS	300	Purchased Services	\$ 113,248	\$ 139,554	\$ 174,623	-	\$ -	\$ -	\$ -	-
		600	Other Objects	6,229	8,262	10,274		-	-	-	
		Program Total	\$ 119,477	\$ 147,815	\$ 184,897	-	\$ -	\$ -	\$ -	-	
2670	Records Management										
		100	Salaries	\$ 109,370	\$ 104,479	\$ 101,024	1.75	\$ 99,851	\$ 99,851	\$ 99,851	1.75
		200	Associated Payroll Costs	61,359	64,169	63,777		67,119	67,119	67,119	
		300	Purchased Services	4,838	9,221	34,812		28,359	28,359	28,359	
		400	Supplies & Materials	3,059	1,483	16,799		11,798	11,798	11,798	
		600	Other Objects	9,867	10,618	14,497		13,065	13,065	13,065	
		Program Total	\$ 188,493	\$ 189,968	\$ 230,909	1.75	\$ 220,192	\$ 220,192	\$ 220,192	1.75	
3300	Community Services	100	Salaries	\$ 27,530	\$ 30,572	\$ 57,988	0.80	\$ 32,315	\$ 32,315	\$ 32,315	0.40
		200	Associated Payroll Costs	12,812	16,230	30,420		17,311	17,311	17,311	
		300	Purchased Services	1,597	760	44,818		46,099	46,099	46,099	
		400	Supplies & Materials	2,614	1,803	14,904		10,704	10,704	10,704	
		600	Other Objects	2,450	2,922	12,726		9,551	9,551	9,551	
		Program Total	\$ 47,003	\$ 52,287	\$ 160,856	0.80	\$ 115,980	\$ 115,980	\$ 115,980	0.40	
Total Migrant Education and Services				\$ 1,170,103	\$ 2,143,656	\$ 2,382,053	12.55	\$ 3,026,429	\$ 3,026,429	\$ 3,026,429	15.00

**Willamette Education Service District
2019-2020 Budget**

Expenditure Detail											
200	Special Revenue Funds										
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
200 SPECIAL REVENUE FUNDS											
Administrative Services and Support											
1262	Paid Leave	100	Salaries	\$ -	\$ -	\$ -	-	\$ 11,991	\$ 11,991	\$ 11,991	
		200	Associated Payroll Costs					8,009	8,009	8,009	
		300	Purchased Services					-	-	-	
		Program Total			\$ -	\$ -	\$ -	-	\$ 20,000	\$ 20,000	\$ 20,000
2310	Legal Service	100	Salaries	\$ -	\$ 73,645	\$ 126,381	1.00	\$ 129,225	\$ 129,225	\$ 129,225	1.00
		200	Associated Payroll Costs	-	28,502	59,558		53,899	53,899	53,899	
		300	Purchased Services	-	3,223	4,605		10,187	10,187	10,187	
		400	Supplies & Materials	-	9,753	10,150		11,250	11,250	11,250	
		600	Other Objects		4,443	4,655		1,800	1,800	1,800	
		Program Total			\$ -	\$ 119,567	\$ 205,349	1.00	\$ 206,361	\$ 206,361	\$ 206,361
2524	Substitute Management Service	300	Purchased Services	\$ -	\$ 3,619,818	\$ 2,224,000	-	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	
		Program Total			\$ -	\$ 3,619,818	\$ 2,224,000	-	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000
2540	Facilities	100	Salaries	\$ 48,212	\$ 33,205	\$ 34,636	1.00	\$ 63,345	\$ 63,345	\$ 63,345	1.33
		200	Associated Payroll Costs	31,886	27,548	28,742		56,365	56,365	56,365	
		300	Purchased Services	4,279	4,059	6,055		6,078	6,078	6,078	
		400	Supplies & Materials	7,328	5,957	4,800		4,800	4,800	4,800	
		500	Capital Outlay	43,425	170,166	-		-	-	-	
		600	Other Objects	2,168	732	2,300		4,027	4,027	4,027	
		Program Total			\$ 137,298	\$ 241,668	\$ 76,533	1.00	\$ 134,615	\$ 134,615	\$ 134,615
2610	Central Support	100	Salaries	\$ 146,563	\$ 160,107	\$ 192,409	3.00	\$ 199,750	\$ 199,750	\$ 199,750	3.00
		200	Associated Payroll Costs	73,574	85,631	118,068		128,178	128,178	128,178	
		300	Purchased Services	18,264	26,594	44,325		53,280	53,280	53,280	
		400	Supplies & Materials	6,675	42,601	13,517		13,516	13,516	13,516	
		600	Other Objects	13,479	18,644	24,309		24,515	24,515	24,515	
		Program Total			\$ 258,555	\$ 333,577	\$ 392,628	3.00	\$ 419,239	\$ 419,239	\$ 419,239
2620	Research Center	100	Salaries	\$ -	\$ 436,247	\$ 410,799	5.00	\$ 399,202	\$ 399,202	\$ 399,202	4.35
		200	Associated Payroll Costs		218,335	217,460		207,313	207,313	207,313	
		300	Purchased Services	23,575	50,795	57,308		42,207	42,207	42,207	
		400	Supplies & Materials		15,846	6,773		10,321	10,321	10,321	
		600	Other Objects	-	10,237	12,349		120	120	120	
		Program Total			\$ 23,575	\$ 731,460	\$ 704,689	5.00	\$ 659,163	\$ 659,163	\$ 659,163
2624	Planning Services	100	Salaries	\$ 3,820	\$ 200	\$ 10,750	-	\$ 10,750	\$ 10,750	\$ 10,750	0.11
		200	Associated Payroll Costs	2,187	61	2,970		2,970	2,970	2,970	
		300	Purchased Services	2,769	6,058	8,675		5,808	5,808	5,808	
		400	Supplies & Materials	4,859	6,761	1,302		4,000	4,000	4,000	
		600	Other Objects	738	717	1,303		1,472	1,472	1,472	
		Program Total			\$ 14,373	\$ 13,798	\$ 25,000	-	\$ 25,000	\$ 25,000	\$ 25,000
5200	Transfer Funds	700	Transfer	\$ 494,370	\$ 1,290,421	\$ 85,250		\$ 253,959	\$ 253,959	\$ 253,959	
		Program Total			\$ 494,370	\$ 1,290,421	\$ 85,250	-	\$ 253,959	\$ 253,959	\$ 253,959
5300	Apportionment of Funds	700	Transfer	\$ 644,919	\$ 163,462	\$ 198,311		\$ 5,311	\$ 5,311	\$ 5,311	
		Program Total			\$ 644,919	\$ 163,462	\$ 198,311	-	\$ 5,311	\$ 5,311	\$ 5,311
Total Administrative Services and Support				\$ 1,573,090	\$ 6,513,770	\$ 3,911,760	10.00	\$ 4,473,648	\$ 4,473,648	\$ 4,473,648	9.79

**Willamette Education Service District
2019-2020 Budget**

Expenditure Detail											
200	Special Revenue Funds										
Program	Function Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
200 SPECIAL REVENUE FUNDS											
State Initiatives											
1262	ECSE Additional Fund	100	Salaries					\$ 1,081,796	\$ 1,081,796	\$ 1,081,796	16.63
		200	Associated Payroll Costs					506,306	506,306	506,306	
		300	Purchased Services					145,810	145,810	145,810	
		600	Other Objects					108,543	108,543	108,543	
		Program Total			\$ -	\$ -	\$ -	-	\$ 1,842,455	\$ 1,842,455	
1293	Migrant Trauma Consultant	100	Salaries					\$ 66,637	\$ 66,637	\$ 66,637	1.00
		200	Associated Payroll Costs					29,591	29,591	29,591	
		300	Purchased Services					35,435	35,435	35,435	
		400	Supplies & Materials					9,500	9,500	9,500	
		600	Other Objects					8,837	8,837	8,837	
Program Total			\$ -	\$ -	\$ -	-	\$ 150,000	\$ 150,000	\$ 150,000	1.00	
2119	Statewide School Safety Program	100	Salaries					\$ 76,845	\$ 76,845	\$ 76,845	1.20
		200	Associated Payroll Costs					45,509	45,509	45,509	
		300	Purchased Services					17,141	17,141	17,141	
		400	Supplies & Materials					12,405	12,405	12,405	
		600	Other Objects					100	100	100	
Program Total			\$ -	\$ -	\$ -	-	\$ 152,000	\$ 152,000	\$ 152,000	1.20	
2210	HB 2019 SIF School Improvement	100	Salaries					\$ 1,169,087	\$ 1,169,087	\$ 1,169,087	15.50
		200	Associated Payroll Costs					708,833	708,833	708,833	
		300	Purchased Services					1,170,741	1,170,741	1,170,741	
		400	Supplies & Materials					142,000	142,000	142,000	
		600	Other Objects					120,339	120,339	120,339	
Program Total			\$ -	\$ -	\$ -	-	\$ 3,311,000	\$ 3,311,000	\$ 3,311,000	15.50	
2240	EAC Coordinator	100	Salaries	\$ -	\$ -	\$ -	-	\$ 96,623	\$ 96,623	\$ 96,623	1.00
		200	Associated Payroll Costs	-	-	-	-	50,452	50,452	50,452	
		300	Purchased Services					2,251	2,251	2,251	
		400	Supplies & Materials	-	-	-	-	674	674	674	
Program Total			\$ -	\$ -	\$ -	-	\$ 150,000	\$ 150,000	\$ 150,000	1.00	
Total State Initiatives Special Revenue				\$ -	\$ -	\$ -	-	\$ 5,605,455	\$ 5,605,455	\$ 5,605,455	35.33
TOTAL SPECIAL REVENUE FUNDS				\$ 34,966,247	\$ 39,268,010	\$ 40,965,609	327.67	\$ 51,038,497	\$ 45,433,042	\$ 45,433,042	380.63



Willamette
EDUCATION SERVICE DISTRICT

Debt Service Fund





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
2019-2020 Budget**

Revenue Summary Debt Service Fund

Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
300	Debt Service						
R1500	Earnings on Investments	\$ 2,825	\$ 11,480	\$ 300	\$ -	\$ -	\$ -
R1910	Rentals	(380)	-	-	-	-	-
R1970	Services To Other Funds	1,993,665	2,084,044	2,184,168	2,290,532	2,290,532	2,290,532
R5200	Interfund Transfers	808,095	805,686	752,886	516,936	516,936	516,936
R5300	Sale Comp Loss Fixed Assets			-			
R5400	Beginning Fund Balance	41	2,143	-			
	Fund 300 Total	\$ 2,804,246	\$ 2,903,353	\$ 2,937,354	\$ 2,807,468	\$ 2,807,468	\$ 2,807,468
TOTAL DEBT SERVICE REVENUE		\$ 2,804,246	\$ 2,903,353	\$ 2,937,354	\$ 2,807,468	\$ 2,807,468	\$ 2,807,468

Expenditure Summary Debt Service Fund

Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
300							
5100	Debt Service						
610	Redemption of Principal	\$ 1,302,445	\$ 1,329,680	\$ 1,312,739	\$ 1,113,835	\$ 1,113,835	\$ 1,113,835
620	Interest	1,499,659	1,563,170	1,624,615	1,693,633	1,693,633	1,693,633
	Program Total	\$ 2,802,103	\$ 2,892,850	\$ 2,937,354	\$ 2,807,468	\$ 2,807,468	\$ 2,807,468
TOTAL DEBT SERVICE FUND		\$ 2,802,103	\$ 2,892,850	\$ 2,937,354	\$ 2,807,468	\$ 2,807,468	\$ 2,807,468

Willamette Education Service District

2019-2020 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, 2019	Additions	Reductions	Balances June 30, 2020	Balances Due within One
Series 2007 Refunding Bonds						
Original issue \$2,150,000, 12 years;	4.5 - 5%					
Principal		\$ 225,000	\$ -	\$ (225,000)	\$ -	\$ - *
Series 2016 FFC						
Original issue \$6,700,000, 15 years:	1.89%					
Principal		5,503,891	-	(412,913)	5,090,978	412,913
Total General Obligation Bonds		\$ 5,728,891	\$ -	\$ (637,913)	\$ 5,090,978	\$ 412,913

* The principal payment due in 19-20 will be paid in the 18-19 fiscal year

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

PERS UAL Bonds	Interest Rates	Balances June 30, 2019	Additions	Reductions	Balances June 30, 2020	Balances Due within One Year
Series 2003						
Original issue \$15,260,920, 26 years;	1.5-6.27%					
Principal		\$ 9,574,156	\$ -	\$ (402,385)	\$ 9,171,771	\$ 402,385
Series 2003 (Yamhill ESD)						
Original issue \$3,441,101, 26 years;	2.76-6.27%					
Principal		2,214,321	-	(93,537)	2,120,784	93,537
Series 2005						
Original issue \$3,765,000, 24 years;	4.113-4.759%					
Principal		2,610,000	-	(205,000)	2,405,000	205,000
Total PERS UAL Bonds		\$ 14,398,477	\$ -	\$ (700,922)	\$ 13,697,555	\$ 700,922

Willamette Education Service District 2019-2020 Budget

Future maturities of bonds outstanding as of June 30, 2019 are as follows:

Fiscal Year Ending	General Obligation Bonds					
	Series 2016		Series 2007		Series 2008	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	412,913	104,024	-	-	-	-
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	-	-	-	-
Total	\$ 5,503,891	\$ 699,344	\$ -	\$ -	\$ -	\$ -

Fiscal Year Ending	PERS UAL Bonds					
	Series 2003		Series 2003 (Yamhill ESD)		Series 2005	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	402,385	1,189,560	93,537	276,026	205,000	124,091
2021	400,343	1,272,603	91,882	292,681	230,000	84,454
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
Total	\$ 9,574,156	\$ 6,577,315	\$ 2,214,321	\$ 1,520,423	\$ 2,610,000	\$ 631,620



Willamette
EDUCATION SERVICE DISTRICT

Capital Projects Fund





Capital Projects Fund

The Capital Projects Fund is used to acquire or construct major capital facilities. The source of revenue in this fund is from the sale of bonds or private bank placements. The agency's capital projects were completed in 2018-2019. This fund is now inactive and was zeroed out.



Willamette Education Service District 2019-2020 Budget

Revenue Summary Capital Projects Fund

Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
400	Capital Projects						
R1500	Earnings on Investments	\$ 34,888	\$ 7,586	\$ 2,000	\$ -	\$ -	\$ -
R5150	Loan Receipts	-	-	-	-	-	-
R5200	Transfers	227,602	-	-	-	-	-
R5400	Beginning Fund Balance	5,664,260	584,961	450,000	-	-	-
	Fund 300 Total	\$ 5,926,750	\$ 592,547	\$ 452,000	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS REVENUE		\$ 5,926,750	\$ 592,547	\$ 452,000	\$ -	\$ -	\$ -

Expenditure Summary Capital Projects Fund

Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
400							
4000	Building Construction and Improvement						
300	Purchased Services	\$ 271,117	\$ 5,239	\$ 2,000	\$ -	\$ -	\$ -
400	Supplies and Materials	4,653	-	-	-	-	-
500	Capital Outlay	4,846,418	395,430	450,000	-	-	-
600	Other Objects	4,032	3,574	-	-	-	-
	Program Total	\$ 5,126,220	\$ 404,243	\$ 452,000	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS FUND		\$ 5,126,220	\$ 404,243	\$ 452,000	\$ -	\$ -	\$ -

Internal Service Fund





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.



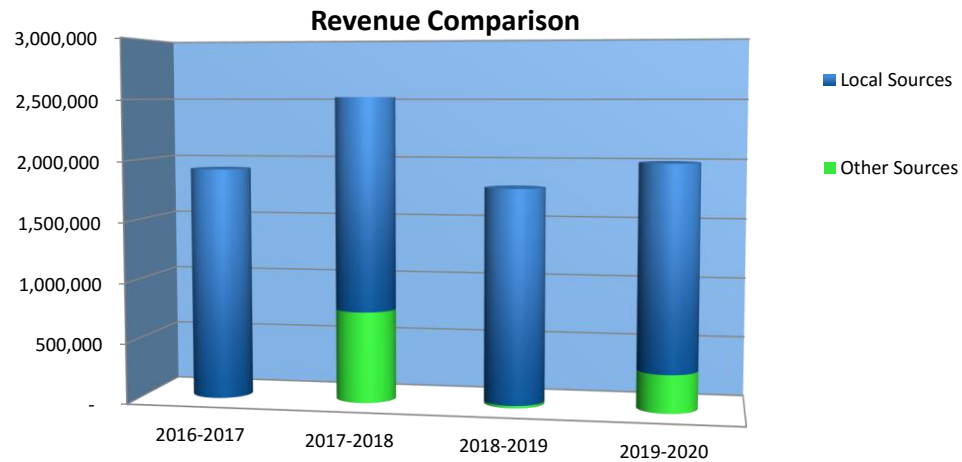
Willamette Education Service District 2019-2020 Budget

Revenue Summary Internal Service Funds

Major Account	Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
Fund 600	Internal Service Fund						
R1000	Local Sources	\$ 1,920,087	\$ 1,766,564	\$ 1,763,864	\$ 1,685,687	\$ 1,685,687	\$ 1,685,687
R5000	Other Sources	-	751,899	20,000	311,492	311,492	311,492
	Fund 600 Total	\$ 1,920,087	\$ 2,518,463	\$ 1,783,864	\$ 1,997,179	\$ 1,997,179	\$ 1,997,179

Revenue Detail Internal Service Funds

Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
R1940	Services to Other LEAs	\$ 1,533,097	\$ 1,463,543	\$ 1,450,185	\$ 1,547,008	\$ 1,547,008	\$ 1,547,008
R1960	Recovery of Prior Years' Expense	\$ -	\$ 9,536	\$ -	\$ -	\$ -	\$ -
R1998	Miscellaneous	386,990	293,485	313,679	138,679	138,679	138,679
R5200	Interfund Transfers		\$ 489,699	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	-	262,200	20,000	311,492	311,492	311,492
	Fund 600 Total	\$ 1,920,087	\$ 2,518,463	\$ 1,783,864	\$ 1,997,179	\$ 1,997,179	\$ 1,997,179
TOTAL INTERNAL SERVICE FUND		\$ 1,920,087	\$ 2,518,463	\$ 1,783,864	\$ 1,997,179	\$ 1,997,179	\$ 1,997,179



**Willamette Education Service District
2019-2020 Budget**

Summary by Major Account

Internal Service Fund		600								
Major Function	Account Group	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE
2000 Support Services	100	Salaries	\$ 747,464	695,290	\$ 699,575	10.76	\$ 794,329	\$ 794,329	\$ 794,329	11.39
	200	Associated Payroll Costs	372,470	343,098	399,019		485,961	485,961	485,961	
	300	Purchased Services	473,731	507,935	499,791		514,353	514,353	514,353	
	400	Supplies & Materials	39,173	128,809	184,704		200,501	200,501	200,501	
	500	Capital Outlay	-	34,829	-		-	-	-	
	600	Other Objects	-	1,500	775		2,035	2,035	2,035	
	700	Transfers	25,047	170,758	-		-	-	-	
			\$ 1,657,885	1,882,219	\$ 1,783,864	10.76	\$ 1,997,179	\$ 1,997,179	\$ 1,997,179	11.39

Expenditure Detail

Internal Service Fund											
Function Title	Function Code	Major Account	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2018-2019 FTE	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted	2019-2020 FTE	
Staff Development	2240	200	\$ 13,203	22,750	\$ 40,000		\$ 40,000	\$ 40,000	\$ 40,000		
		600	-	-	-	-	-	-	-	-	
Technology Services	2660		\$ 13,203	22,750	\$ 40,000	-	\$ 40,000	\$ 40,000	\$ 40,000	-	
		100	\$ 747,464	695,290	\$ 699,575	10.76	\$ 697,177	\$ 697,177	\$ 697,177	10.10	
		200	359,267	320,348	359,019		399,059	399,059	399,059		
		300	473,731	507,935	499,791		508,801	508,801	508,801		
		400	39,173	128,809	184,704		196,272	196,272	196,272		
		500		34,829	-		-	-	-		
		600		-	1,500	775	-	775	775	775	
			\$ 1,619,635	1,688,711	\$ 1,743,864	10.76	\$ 1,802,084	\$ 1,802,084	\$ 1,802,084	10.10	
Payroll Service	2524	100	\$ -	-	\$ -	-	\$ 7,266	\$ 7,266	\$ 7,266	0.17	
		200	-	-	-		5,254	5,254	5,254		
		300	-	-	-		2,843	2,843	2,843		
		400	-	-	-		1,377	1,377	1,377		
		600	-	-	-	-	1,260	1,260	1,260		
	\$ -	-	\$ -	-	\$ 18,000	\$ 18,000	\$ 18,000	0.17			
Research Center	2620	100	\$ -	-	\$ -	-	\$ 89,886	\$ 89,886	\$ 89,886	1.12	
		200	-	-	-		41,648	41,648	41,648		
		300	-	-	-		2,709	2,709	2,709		
		400	-	-	-		2,852	2,852	2,852		
		600	-	-	-	-	-	-	-		
	\$ -	-	\$ -	-	\$ 137,095	\$ 137,095	\$ 137,095	1.12			
Transfers	5200	700	\$ 25,047	170,758	\$ -	-	\$ -	\$ -	\$ -		
			\$ 25,047	170,758	\$ -	-	\$ -	\$ -	\$ -	-	
TOTAL INTERNAL SERVICE FUND			\$ 1,657,885	1,882,219	\$ 1,783,864	10.76	\$ 1,997,179	\$ 1,997,179	\$ 1,997,179	11.39	



Willamette
EDUCATION SERVICE DISTRICT

Trust and Agency Funds





Trust and Agency Funds

WESD holds funds in trust for the 21 regional school districts served. 90% of the property tax and State School Funds received is allocated to component school districts by an ADMw formula. When this revenue is received it is transferred to the school districts' Trust and Agency Funds. Districts use these funds to resolve for services on the Local Service Plan.

New this year are 10 additional funds for the Educator Advancement Council (EAC) allocation to Regional Educator Networks. Willamette ESD and the South Coast ESD (SCESD) will serve as a regional coordinating body, ensuring that planning for the regional support these funds provide considers the needs of educators impacted.



Willamette Education Service District 2019-2020 Budget

Revenue Summary Trust & Agency Funds

Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
700	TRUST AND AGENCY - DISTRICTS						
R1000	Local Sources	\$ (1,556)	\$ -	\$ -	\$ -	\$ -	\$ -
R5000	Other Sources	33,279,950	35,075,566	35,822,794	36,997,616	36,997,616	36,997,616
	Revenue Total	\$ 33,278,394	\$ 35,075,566	\$ 35,822,794	\$ 36,997,616	\$ 36,997,616	\$ 36,997,616
	State Initiatives EAC						
R3000	State Sources	\$ -	\$ -	\$ -	\$ 3,643,696	\$ 3,643,696	\$ 3,643,696
		\$ -	\$ -	\$ -	\$ 3,643,696	\$ 3,643,696	\$ 3,643,696
TOTAL TRUST & AGENCY REVENUE		\$ 33,278,394	\$ 35,075,566	\$ 35,822,794	\$ 40,641,312	\$ 40,641,312	\$ 40,641,312

Expenditure Summary Trust & Agency Funds

Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
700	TRUST AND AGENCY - DISTRICTS						
5202	Resolution Transfers	\$ 7,320,675	\$ 10,353,920	\$ 11,538,773	\$ 12,333,160	\$ 12,333,160	\$ 12,333,160
5300	Apportionment of Funds - Transit	25,220,503	23,931,943	24,284,021	24,664,456	24,664,456	24,664,456
		\$ 32,541,178	\$ 34,285,862	\$ 35,822,794	\$ 36,997,616	\$ 36,997,616	\$ 36,997,616
	State Initiatives						
5303	EAC Transits	\$ -	\$ -	\$ -	\$ 3,643,696	\$ 3,643,696	\$ 3,643,696
		\$ -	\$ -	\$ -	\$ 3,643,696	\$ 3,643,696	\$ 3,643,696
TOTAL TRUST & AGENCY FUND		\$ 32,541,178	\$ 34,285,862	\$ 35,822,794	\$ 40,641,312	\$ 40,641,312	\$ 40,641,312

Willamette Education Service District 2019-2020 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
701	Amity School District						
R5200	Interfund Transfers	\$ 7,699	\$ 3,835	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	320,708	337,637	350,137	356,209	356,209	356,209
R5400	Beginning Fund Balance	25,438	10,835	24,055	31,725	31,725	31,725
	Fund 701 Total	\$ 353,845	\$ 352,307	\$ 374,192	\$ 387,934	\$ 387,934	\$ 387,934
702	Cascade School District						
R5200	Interfund Transfers	\$ 36,984	\$ 13,757	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	810,505	884,219	881,848	962,969	962,969	962,969
R5400	Beginning Fund Balance	85,435	62,629	47,962	39,200	39,200	39,200
	Fund 702 Total	\$ 932,924	\$ 960,605	\$ 929,810	\$ 1,002,169	\$ 1,002,169	\$ 1,002,169
703	Central School District						
R1960	Recovery of Prior Years' Expense	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	6,546	29,697	-	-	-	-
R5201	Apportionment Transfers	1,199,407	1,292,764	1,298,941	1,362,791	1,362,791	1,362,791
R5400	Beginning Fund Balance	50,464	136,551	62,395	112,200	112,200	112,200
	Fund 703 Total	\$ 1,256,439	\$ 1,459,012	\$ 1,361,336	\$ 1,474,991	\$ 1,474,991	\$ 1,474,991
704	Dallas School District						
R1960	Recovery of Prior Years' Expense	\$ (1,096)	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	31,697	29,868	-	-	-	-
R5201	Apportionment Transfers	1,160,397	1,230,397	1,232,153	1,345,564	1,345,564	1,345,564
R5400	Beginning Fund Balance	85,229	90,337	102,803	23,500	23,500	23,500
	Fund 704 Total	\$ 1,276,227	\$ 1,350,602	\$ 1,334,956	\$ 1,369,064	\$ 1,369,064	\$ 1,369,064
705	Dayton School District						
R5200	Interfund Transfers	\$ 7,331	\$ 3,200	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	369,513	383,655	401,812	433,177	433,177	433,177
R5400	Beginning Fund Balance	29,240	22,741	32,119	18,675	18,675	18,675
	Fund 705 Total	\$ 406,084	\$ 409,596	\$ 433,931	\$ 451,852	\$ 451,852	\$ 451,852
706	Falls City School District						
R5200	Interfund Transfers	\$ 27,853	\$ 32,332	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	97,522	107,680	126,353	134,137	134,137	134,137
R5400	Beginning Fund Balance	29,322	58,781	41,634	22,775	22,775	22,775
	Fund 706 Total	\$ 154,697	\$ 198,793	\$ 167,987	\$ 156,912	\$ 156,912	\$ 156,912

Willamette Education Service District 2019-2020 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
707	Gervais School District						
R5200	Interfund Transfers	\$ 6,357	\$ 13,089	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	428,271	411,021	532,490	568,714	568,714	568,714
R5400	Beginning Fund Balance	31,360	21,556		19,525	19,525	19,525
	Fund 707 Total	\$ 465,988	\$ 445,666	\$ 532,490	\$ 588,239	\$ 588,239	\$ 588,239
708	Jefferson School District						
R5200	Interfund Transfers	\$ 31,977	\$ 37,227	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	361,444	359,849	368,471	383,858	383,858	383,858
R5400	Beginning Fund Balance	46,326	43,626	55,125	22,300	22,300	22,300
	Fund 708 Total	\$ 439,747	\$ 440,702	\$ 423,596	\$ 406,158	\$ 406,158	\$ 406,158
709	McMinnville School District						
R5200	Interfund Transfers	\$ 9,216	\$ 12,464	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	2,545,455	2,627,247	2,673,397	2,749,458	2,749,458	2,749,458
	Fund 709 Total	\$ 2,554,671	\$ 2,639,711	\$ 2,673,397	\$ 2,749,458	\$ 2,749,458	\$ 2,749,458
710	Mt Angel School District						
R5200	Interfund Transfers	\$ 16,317	\$ 35,421	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	316,020	341,578	329,039	330,433	330,433	330,433
R5400	Beginning Fund Balance	35,199	20,198	47,647	29,450	29,450	29,450
	Fund 710 Total	\$ 367,536	\$ 397,197	\$ 376,686	\$ 359,883	\$ 359,883	\$ 359,883
711	Newberg School District						
R5200	Interfund Transfers	\$ 5,251	\$ 11,043	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,826,827	1,953,604	1,929,472	1,998,601	1,998,601	1,998,601
	Fund 711 Total	\$ 1,832,078	\$ 1,964,647	\$ 1,929,472	\$ 1,998,601	\$ 1,998,601	\$ 1,998,601
712	North Marion School District						
R5200	Interfund Transfers	\$ 17,865	\$ 15,842	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	745,677	767,362	760,473	812,250	812,250	812,250
R5400	Beginning Fund Balance	60,051	35,013	55,349	15,900	15,900	15,900
	Fund 712 Total	\$ 823,593	\$ 818,217	\$ 815,822	\$ 828,150	\$ 828,150	\$ 828,150

Willamette Education Service District 2019-2020 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
713	North Santiam School District						
R5200	Interfund Transfers	\$ 4,455	\$ 9,026	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	830,781	868,184	874,198	928,675	928,675	928,675
R5400	Beginning Fund Balance	44,732	54,006	62,290	31,025	31,025	31,025
	Fund 713 Total	\$ 879,968	\$ 931,216	\$ 936,488	\$ 959,700	\$ 959,700	\$ 959,700
714	Perrydale School District						
R5200	Interfund Transfers	\$ 1,070	\$ 3,219	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	136,580	146,057	148,942	158,840	158,840	158,840
R5400	Beginning Fund Balance	14,376	4,870	11,981	8,875	8,875	8,875
	Fund 714 Total	\$ 152,026	\$ 154,146	\$ 160,923	\$ 167,715	\$ 167,715	\$ 167,715
715	Salem-Keizer School District						
R5200	Interfund Transfers	\$ 3,371	\$ 9,335	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	15,971,827	17,024,278	17,336,610	18,304,074	18,304,074	18,304,074
	Fund 715 Total	\$ 15,975,198	\$ 17,033,613	\$ 17,336,610	\$ 18,304,074	\$ 18,304,074	\$ 18,304,074
716	Sheridan School District						
R1960	Recovery of Prior Years' Expense	\$ (446)	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	28,175	31,942	-	-	-	-
R5201	Apportionment Transfers	407,472	401,571	400,804	420,570	420,570	420,570
R5400	Beginning Fund Balance	39,501	28,056	52,839	42,700	42,700	42,700
	Fund 716 Total	\$ 474,702	\$ 461,569	\$ 453,643	\$ 463,270	\$ 463,270	\$ 463,270
717	Silver Falls School District						
R5200	Interfund Transfers	\$ 39,833	\$ 55,832	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,369,375	1,434,650	1,491,977	1,597,603	1,597,603	1,597,603
R5400	Beginning Fund Balance	88,999	90,336	92,774	11,100	11,100	11,100
	Fund 717 Total	\$ 1,498,207	\$ 1,580,818	\$ 1,584,751	\$ 1,608,703	\$ 1,608,703	\$ 1,608,703
718	St Paul School District						
R1960	Recovery of Prior Years' Expense	\$ (36)	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	31,851	37,408	-	-	-	-
R5201	Apportionment Transfers	127,205	127,927	132,253	137,344	137,344	137,344
R5400	Beginning Fund Balance	30,727	34,811	44,579	17,025	17,025	17,025
	Fund 718 Total	\$ 189,747	\$ 200,146	\$ 176,832	\$ 154,369	\$ 154,369	\$ 154,369

Willamette Education Service District 2019-2020 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
719	Willamina School District						
R5200	Interfund Transfers	\$ 2,336	\$ 3,345	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	327,566	352,356	360,043	366,150	366,150	366,150
R5400	Beginning Fund Balance	24,452	6,104	18,399	5,350	5,350	5,350
	Fund 719	\$ 354,354	\$ 361,805	\$ 378,442	\$ 371,500	\$ 371,500	\$ 371,500
720	Woodburn School District						
R5200	Interfund Transfers	\$ 28,594	\$ 34,317	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	2,442,862	2,473,764	2,527,325	2,608,771	2,608,771	2,608,771
	Fund 720 Total	\$ 2,471,456	\$ 2,508,081	\$ 2,527,325	\$ 2,608,771	\$ 2,608,771	\$ 2,608,771
721	Yamhill-Carlton School District						
R5200	Interfund Transfers	\$ 6,702	\$ 3,436	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	387,153	386,908	385,409	398,169	398,169	398,169
R5400	Beginning Fund Balance	25,049	16,767	28,608	32,475	32,475	32,475
	Fund 721 Total	\$ 418,904	\$ 407,111	\$ 414,017	\$ 430,644	\$ 430,644	\$ 430,644

Willamette Education Service District 2019-2020 Budget

State Initiatives Trust & Agency Funds

Revenue	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
WESD REGIONAL DISTRICTS							
R3900	Revenue for or on behalf of Districts						
FUND							
701	Amity SD	\$ -	\$ -	\$ -	\$ 33,010	\$ 33,010	\$ 33,010
702	Cascade SD	-	-	-	74,575	74,575	74,575
703	Central SD	-	-	-	122,649	122,649	122,649
704	Dallas SD	-	-	-	101,066	101,066	101,066
705	Dayton SD	-	-	-	45,344	45,344	45,344
706	Falls City SD	-	-	-	30,000	30,000	30,000
707	Gervais SD	-	-	-	61,745	61,745	61,745
708	Jefferson SD	-	-	-	39,095	39,095	39,095
709	McMinnville SD	-	-	-	200,000	200,000	200,000
710	Mt Angel SD	-	-	-	37,081	37,081	37,081
711	Newberg SD	-	-	-	141,408	141,408	141,408
712	North Marion SD	-	-	-	92,183	92,183	92,183
713	North Santiam SD	-	-	-	101,812	101,812	101,812
714	Perrydale SD	-	-	-	30,000	30,000	30,000
715	Salem-Keizer SD	-	-	-	1,438,068	1,438,068	1,438,068
716	Sheridan SD	-	-	-	65,175	65,175	65,175
717	Silver Falls SD	-	-	-	146,614	146,614	146,614
718	St Paul SD	-	-	-	30,000	30,000	30,000
719	Willamina SD	-	-	-	52,775	52,775	52,775
720	Woodburn SD	-	-	-	267,602	267,602	267,602
721	Yamhill-Carlton SD	-	-	-	41,070	41,070	41,070
TOTAL WESD REGIONAL DISTRICTS		\$ -	\$ -	\$ -	\$ 3,151,272	\$ 3,151,272	\$ 3,151,272

Willamette Education Service District 2019-2020 Budget

State Initiatives Trust & Agency Funds

Revenue	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
SCESD REGIONAL DISTRICTS							
730	Bandon SD	\$ -	\$ -	\$ -	\$ 32,761	\$ 32,761	\$ 32,761
731	Brookings-Harbor SD	-	-	-	66,705	66,705	66,705
732	Central Curry SD	-	-	-	30,000	30,000	30,000
733	Coos Bay SD	-	-	-	90,708	90,708	90,708
734	Coquille SD	-	-	-	38,332	38,332	38,332
735	Myrtle Point SD	-	-	-	30,000	30,000	30,000
736	North Bend SD	-	-	-	113,918	113,918	113,918
737	Port Orford-Langlois SD	-	-	-	30,000	30,000	30,000
738	Powers SD	-	-	-	30,000	30,000	30,000
739	Reedsport SD	-	-	-	30,000	30,000	30,000
TOTAL SCESD REGIONAL DISTRICTS		\$ -	\$ -	\$ -	\$ 492,424	\$ 492,424	\$ 492,424
Total State Initiatives Trust & Agency Funds		\$ -	\$ -	\$ -	\$ 3,643,696	\$ 3,643,696	\$ 3,643,696

Willamette Education Service District 2019-2020 Budget

Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
701	Amity School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 299,382	\$ 253,327	\$ 282,588	\$ 327,745	\$ 327,745	\$ 327,745
5300	Funds - Transit	700	Transfer	43,628	72,335	91,604	60,189	60,189	60,189
	Fund 701 Total			\$ 343,010	\$ 325,662	\$ 374,192	\$ 387,934	\$ 387,934	\$ 387,934
702	Cascade School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 320,296	\$ 678,024	\$ 786,694	\$ 965,916	\$ 965,916	\$ 965,916
5300	Funds - Transit	700	Transfer	550,000	215,753	143,116	36,253	36,253	36,253
	Fund 702 Total			\$ 870,296	\$ 893,777	\$ 929,810	\$ 1,002,169	\$ 1,002,169	\$ 1,002,169
703	Central School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 794,888	\$ 1,400,442	\$ 706,227	\$ 835,147	\$ 835,147	\$ 835,147
5300	Funds - Transit	700	Transfer	325,000	-	655,109	639,844	639,844	639,844
	Fund 703 Total			\$ 1,119,888	\$ 1,400,442	\$ 1,361,336	\$ 1,474,991	\$ 1,474,991	\$ 1,474,991
704	Dallas School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 530,890	\$ 571,178	\$ 781,592	\$ 877,724	\$ 877,724	\$ 877,724
5300	Funds - Transit	700	Transfer	655,000	680,000	553,364	491,340	491,340	491,340
	Fund 704 Total			\$ 1,185,890	\$ 1,251,178	\$ 1,334,956	\$ 1,369,064	\$ 1,369,064	\$ 1,369,064
705	Dayton School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 173,344	\$ 148,644	\$ 210,831	\$ 230,472	\$ 230,472	\$ 230,472
5300	Funds - Transit	700	Transfer	210,000	230,000	223,100	221,380	221,380	221,380
	Fund 705 Total			\$ 383,344	\$ 378,644	\$ 433,931	\$ 451,852	\$ 451,852	\$ 451,852
706	Falls City School District								
5202	Resolution Transfers	700	Transfer	\$ 95,916	\$ 157,323	\$ 167,987	\$ 156,912	\$ 156,912	\$ 156,912
	Fund 706 Total			\$ 95,916	\$ 157,323	\$ 167,987	\$ 156,912	\$ 156,912	\$ 156,912
707	Gervais School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 190,354	\$ 446,596	\$ 462,564	\$ 528,239	\$ 528,239	\$ 528,239
5300	Funds - Transit	700	Transfer	254,079	-	69,926	60,000	60,000	60,000
	Fund 707 Total			\$ 444,433	\$ 446,596	\$ 532,490	\$ 588,239	\$ 588,239	\$ 588,239

Willamette Education Service District 2019-2020 Budget

Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
708	Jefferson School District								
5202	Resolution Transfers	700	Transfer	\$ 256,121	\$ 386,240	\$ 423,596	\$ 406,158	\$ 406,158	\$ 406,158
	Apportionment Of								
5300	Funds - Transit	700	Transfer	140,000	-	-	-	-	-
	Fund 708 Total			\$ 396,121	\$ 386,240	\$ 423,596	\$ 406,158	\$ 406,158	\$ 406,158
709	McMinnville School District								
5202	Resolution Transfers	700	Transfer	\$ 388,011	\$ 556,457	\$ 599,134	\$ 692,372	\$ 692,372	\$ 692,372
	Apportionment Of								
5300	Funds - Transit	700	Transfer	2,166,660	2,083,254	2,074,263	2,057,086	2,057,086	2,057,086
	Fund 709 Total			\$ 2,554,671	\$ 2,639,711	\$ 2,673,397	\$ 2,749,458	\$ 2,749,458	\$ 2,749,458
710	Mt Angel School District								
5202	Resolution Transfers	700	Transfer	\$ 189,197	\$ 350,306	\$ 376,686	\$ 359,883	\$ 359,883	\$ 359,883
	Apportionment Of								
5300	Funds - Transit	700	Transfer	158,141	-	-	-	-	-
	Fund 710 Total			\$ 347,338	\$ 350,306	\$ 376,686	\$ 359,883	\$ 359,883	\$ 359,883
711	Newberg School District								
5202	Resolution Transfers	700	Transfer	\$ 170,952	\$ 197,525	\$ 271,639	\$ 277,186	\$ 277,186	\$ 277,186
	Apportionment Of								
5300	Funds - Transit	700	Transfer	1,661,126	1,767,122	1,657,833	1,721,415	1,721,415	1,721,415
	Fund 711 Total			\$ 1,832,078	\$ 1,964,647	\$ 1,929,472	\$ 1,998,601	\$ 1,998,601	\$ 1,998,601
712	North Marion School District								
5202	Resolution Transfers	700	Transfer	\$ 509,234	\$ 514,697	\$ 597,643	\$ 709,066	\$ 709,066	\$ 709,066
	Apportionment Of								
5300	Funds - Transit	700	Transfer	279,346	249,817	218,179	119,084	119,084	119,084
	Fund 712 Total			\$ 788,580	\$ 764,514	\$ 815,822	\$ 828,150	\$ 828,150	\$ 828,150
713	North Santiam School District								
5202	Resolution Transfers	700	Transfer	\$ 197,777	\$ 228,838	\$ 300,733	\$ 332,217	\$ 332,217	\$ 332,217
	Apportionment Of								
5300	Funds - Transit	700	Transfer	628,185	641,427	635,755	627,483	627,483	627,483
	Fund 713 Total			\$ 825,962	\$ 870,265	\$ 936,488	\$ 959,700	\$ 959,700	\$ 959,700
714	Perrydale School District								
5202	Resolution Transfers	700	Transfer	\$ 88,656	\$ 103,673	\$ 160,923	\$ 167,715	\$ 167,715	\$ 167,715
	Apportionment Of								
5300	Funds - Transit	700	Transfer	58,500	38,587	-	-	-	-
	Fund 714 Total			\$ 147,156	\$ 142,260	\$ 160,923	\$ 167,715	\$ 167,715	\$ 167,715

Willamette Education Service District 2019-2020 Budget

Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Adopted	2019-2020 Proposed	2019-2020 Approved	2019-2020 Adopted
715	Salem-Keizer School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 983,010	\$ 1,169,413	\$ 1,276,371	\$ 1,483,820	\$ 1,483,820	\$ 1,483,820
5300	Funds - Transit	700	Transfer	14,992,188	15,864,200	16,060,239	16,820,254	16,820,254	16,820,254
	Fund 715 Total			\$ 15,975,198	\$ 17,033,613	\$ 17,336,610	\$ 18,304,074	\$ 18,304,074	\$ 18,304,074
716	Sheridan School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 339,598	\$ 404,688	\$ 453,643	\$ 463,270	\$ 463,270	\$ 463,270
5300	Funds - Transit	700	Transfer	107,049	-	-	-	-	-
	Fund 716 Total			\$ 446,647	\$ 404,688	\$ 453,643	\$ 463,270	\$ 463,270	\$ 463,270
717	Silver Falls School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 612,630	\$ 692,599	\$ 742,696	\$ 847,926	\$ 847,926	\$ 847,926
5300	Funds - Transit	700	Transfer	795,241	797,829	842,055	760,777	760,777	760,777
	Fund 717 Total			\$ 1,407,871	\$ 1,490,428	\$ 1,584,751	\$ 1,608,703	\$ 1,608,703	\$ 1,608,703
718	St Paul School District								
5202	Resolution Transfers	700	Transfer	\$ 154,936	\$ 154,549	\$ 176,832	\$ 154,369	\$ 154,369	\$ 154,369
	Fund 718 Total			\$ 154,936	\$ 154,549	\$ 176,832	\$ 154,369	\$ 154,369	\$ 154,369
719	Willamina School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 91,091	\$ 95,013	\$ 119,353	\$ 129,133	\$ 129,133	\$ 129,133
5300	Funds - Transit	700	Transfer	257,159	249,349	259,089	242,367	242,367	242,367
	Fund 719 Total			\$ 348,250	\$ 344,362	\$ 378,442	\$ 371,500	\$ 371,500	\$ 371,500
720	Woodburn School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 758,260	\$ 1,665,878	\$ 1,889,699	\$ 2,098,730	\$ 2,098,730	\$ 2,098,730
5300	Funds - Transit	700	Transfer	1,713,196	842,203	637,626	510,041	510,041	510,041
	Fund 720 Total			\$ 2,471,456	\$ 2,508,081	\$ 2,527,325	\$ 2,608,771	\$ 2,608,771	\$ 2,608,771
721	Yamhill-Carlton School District								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 176,132	\$ 178,509	\$ 251,254	\$ 289,160	\$ 289,160	\$ 289,160
5300	Funds - Transit	700	Transfer	226,005	200,067	162,763	141,484	141,484	141,484
	Fund 721 Total			\$ 402,137	\$ 378,576	\$ 414,017	\$ 430,644	\$ 430,644	\$ 430,644

Willamette Education Service District

2019-2020 Budget

State Initiatives Trust & Agency Funds

Expense	Function	Major Account	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020
EAC Transit	5303	700	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
WESD REGIONAL DISTRICTS								
FUND			;					
701	Amity SD		\$ -	\$ -	\$ -	\$ 33,010	\$ 33,010	\$ 33,010
702	Cascade SD		-	-	-	74,575	74,575	74,575
703	Central SD		-	-	-	122,649	122,649	122,649
704	Dallas SD		-	-	-	101,066	101,066	101,066
705	Dayton SD		-	-	-	45,344	45,344	45,344
706	Falls City SD		-	-	-	30,000	30,000	30,000
707	Gervais SD		-	-	-	61,745	61,745	61,745
708	Jefferson SD		-	-	-	39,095	39,095	39,095
709	McMinnville SD		-	-	-	200,000	200,000	200,000
710	Mt Angel SD		-	-	-	37,081	37,081	37,081
711	Newberg SD		-	-	-	141,408	141,408	141,408
712	North Marion SD		-	-	-	92,183	92,183	92,183
713	North Santiam SD		-	-	-	101,812	101,812	101,812
714	Perrydale SD		-	-	-	30,000	30,000	30,000
715	Salem-Keizer SD		-	-	-	1,438,068	1,438,068	1,438,068
716	Sheridan SD		-	-	-	65,175	65,175	65,175
717	Silver Falls SD		-	-	-	146,614	146,614	146,614
718	St Paul SD		-	-	-	30,000	30,000	30,000
719	Willamina SD		-	-	-	52,775	52,775	52,775
720	Woodburn SD		-	-	-	267,602	267,602	267,602
721	Yamhill-Carlton SD		-	-	-	41,070	41,070	41,070
TOTAL WESD REGIONAL DISTRICTS			\$ -	\$ -	\$ -	\$ 3,151,272	\$ 3,151,272	\$ 3,151,272

Willamette Education Service District 2019-2020 Budget

State Initiatives Trust & Agency Funds

Expense	Function	Major Account	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020
EAC Transit	5303	700	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
SCESD REGIONAL DISTRICTS								
730	Bandon SD		\$ -	\$ -	\$ -	\$ 32,761	\$ 32,761	\$ 32,761
731	Brookings-Harbor SD		-	-	-	66,705	66,705	66,705
732	Central Curry SD		-	-	-	30,000	30,000	30,000
733	Coos Bay SD		-	-	-	90,708	90,708	90,708
734	Coquille SD		-	-	-	38,332	38,332	38,332
735	Myrtle Point SD		-	-	-	30,000	30,000	30,000
736	North Bend SD		-	-	-	113,918	113,918	113,918
737	Port Orford-Langlois SD		-	-	-	30,000	30,000	30,000
738	Powers SD		-	-	-	30,000	30,000	30,000
739	Reedsport SD		-	-	-	30,000	30,000	30,000
TOTAL SCESD REGIONAL DISTRICTS			\$ -	\$ -	\$ -	\$ 492,424	\$ 492,424	\$ 492,424
Total State Initiatives Trust & Agency Funds			\$ -	\$ -	\$ -	\$ 3,643,696	\$ 3,643,696	\$ 3,643,696

Glossary



Glossary of Terms and Acronyms

ACRONYMS

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.
ASD	Autism Spectrum Disorder
CEIER	Center for Education Innovation, Evaluation and Research
EBISS	Effective Behavioral and Instructional Support System.
EIIS	Early Indicator and Intervention System
EI/ECSE	Early Intervention and Early Childhood Special Education
ELL (ESL)	English Language Learning (also referred to as ESL or English as a Second Language)
ESD	Education Service District
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board.
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Plan
LEA	Local Education Agency
LSP	Local Service Plan
ODE	Oregon Department of Education
ODS	Oregon Data Suite
OEIB	Oregon Education Investment Board
OMESC	Oregon Migrant Education Service Center
ORS	Oregon Revised Statutes
OT/PT	Occupational Therapy and Physical Therapy
OTMC	Oregon Textbook and Media Center – Braille and large print textbook production

Glossary of Terms and Acronyms

PBIS	Positive Behavior and Instructional Supports
PERS	Public Employees Retirement System
RPATS	Regional Program Autism Training Sites
SSF	State School Fund
T&A	Trust and Agency
TBI	Traumatic brain injury

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.

Glossary of Terms and Acronyms

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.

Glossary of Terms and Acronyms

Grant	A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.
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.
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.

Glossary of Terms and Acronyms

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
EDUCATION SERVICE DISTRICT

Appendices



Appendices

Required additional documents are provided in this section, including:

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



RESOLUTION No. 19.06.276
ADOPTION OF THE 2019-2020 BUDGET

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2019-2020 in the total amount of \$142,401,977. 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, 2019, for the following purposes:

General Fund

Support Services.....	5,138,831
Transfers.....	36,422,024
Debt Service Transfer.....	516,936
Contingency.....	3,839,730
Total	\$45,917,521

Special Revenue Fund

Instruction.....	24,493,136
Support Services.....	26,170,111
Enterprise & Comm.....	115,980
Transits.....	5,311
Transfers.....	253,959
Total	\$51,038,497

Debt Service Fund

Debt Service	2,807,468
Total	\$2,807,468

Trust & Agency Funds

Transfers.....	12,333,160
Transits.....	28,308,152
Total	\$40,641,312

Internal Service Fund

Support Services.....	\$1,997,179
Total	\$1,997,179

Total APPROPRIATIONS, All Funds . . .	\$142,401,977
Total Unappropriated and Reserve Amounts, All Funds . . .	0
TOTAL ADOPTED BUDGET . . .	\$142,401,977

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 2019-2020 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 4, 2019

Frank W. Pender, Jr., Board Chair

6.4.2019

Date

Dave Novotney, Ph.D., Superintendent

6.4.2018

Date



AFFIDAVIT OF PUBLICATION

WILLAMETTE ESD LEGALS
2611 PRINGLE RD SE
SALEM, OR 97302

I, Shelly Hora
 being first duly sworn, depose 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 -

04/28/19

Dated this 29 day of April, 2019

Shelly Hora
 Public Notice Clerk

Subscribed and sworn to me this

Kuzou Yang
 Notary Public for State of Wisconsin, Brown County

Notary Expires on 11/9/21

PUBLIC NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

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, 2019 to June 30, 2020, will be held at the WESD Marion Center, 2611 Pringle Rd SE Salem, OR 97302. The meeting will take place on Thursday, May 9, 2019 at 6:00 pm. A second meeting, if needed, is scheduled for Thursday, May 23, 2019 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. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the proposed budget may be inspected or obtained on or after May 6, 2019 at 2611 Pringle Rd SE Salem, between the hours of 8:00 a.m. and 5:00 p.m. or by going to www.wesd.org.

A copy of this notice is available on the WESD website: www.wesd.org.

Statesman Journal
 April 28, 2019

Ad#:0003521403

P O : Budget Meeting

of Affidavits :1





AFFIDAVIT OF PUBLICATION

**WILLAMETTE ESD LEGALS
2611 PRINGLE RD SE
SALEM, OR 97302-1533**

Shelly Hora

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 -

05/19/19

Dated this 7th day of June, 2019

Shelly Hora
Public Notice Clerk

Subscribed and sworn to me this

Nancy Heyrman
Notary Public for State of Wisconsin, Brown County

Notary Expires on 5.15.23

Ad#:0000399000
PO:
of Affidavits :1

NANCY HEYRMAN
Notary Public
State of Wisconsin

NOTICE OF BUDGET HEARING

A public meeting of the Willamette Education Service District will be held on June 4, 2019 at 6:00pm at 2611 Pringle Rd SE, Salem, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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. This budget is for an annual budget period and 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

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$7,140,196	\$5,575,337	\$5,412,143
Current Year Property Taxes, other than Local Option Taxes	10,765,365	11,000,500	11,747,275
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	10,901,108	9,544,013	10,816,854
Revenue from Intermediate Sources	12,289	25,000	25,000
Revenue from State Sources	42,277,665	46,100,244	56,825,826
Revenue from Federal Sources	6,946,671	6,584,846	8,048,800
Interfund Transfers	46,573,497	46,658,585	49,526,079
All Other Budget Resources	1,000		
All Other Budget Resources	\$124,617,791	\$125,488,525	\$142,401,977

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$17,431,529	\$21,908,951	\$26,205,561
Other Associated Payroll Costs	9,657,031	12,972,927	16,072,526
Purchased Services	12,460,020	7,839,020	10,634,946
Supplies & Materials	2,191,785	2,071,377	2,453,304
Capital Outlay	878,188	595,000	160,650
Other Objects (except debt service & interfund transfers)	25,772,856	27,022,144	30,701,713
Debt Service*	2,892,850	2,937,354	2,807,468
Interfund Transfers*	46,573,497	46,658,585	49,526,079
Operating Contingency	0	3,483,167	3,839,730
Unappropriated Ending Fund Balance & Reserves			
Total Requirements	\$117,857,756	\$125,488,525	\$142,401,977

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$18,416,516	\$20,690,610	\$24,493,136
FTE	198.76	154.33	212.47
2000 Support Services	25,422,958	26,343,600	33,306,121
FTE	171.85	213.86	211.25
3000 Enterprise & Community Service	52,287	160,856	115,980
FTE	1.40	0.80	0.40
4000 Facility Acquisition & Construction	404,243	452,000	0
FTE			
5000 Other Uses	24,095,405	24,762,803	28,313,463
5100 Debt Service*	2,892,850	2,937,354	2,807,468
5200 Interfund Transfers*	46,573,497	46,658,585	49,526,079
6000 Contingency	0	3,483,167	3,839,730
7000 Unappropriated Ending Fund Balance			
Total Requirements	\$117,857,756	\$125,488,975	\$142,401,977
Total FTE	372.01	368.99	424.12

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The 2019-20 budget is based on the Governor's recommend budget of \$8.97 Billion and State Initiatives that will provide additional funding, such as the Educator Advancement Council, School Improvement Fund and the Early Intervention/Early Childhood Special Education Enhancement. As a result, revenue from State Sources is up significantly. Current Taxes and Other Local Revenue Sources continue to trend up, and Federal Revenue is up, mostly due to increased funding for Migrant Education Programs. Growth in both Instruction and Support are a direct result of this influx of additional revenues. Community Services is down due to a shift of personnel in the Migrant Program. Our facilities construction projects are completed, so this activity has no budget. A long term debt was extinguished in the current year, so the budget for Debt Service transfers is down, while the Interfund Transfer increase corresponds to increases in Local Taxes and State Revenue. A strong General Fund balance allows for a growth in Contingency. There are no Unappropriated Fund Balances.

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
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	\$5,503,891	
Other Borrowings	\$14,398,477	
Total	\$19,902,368	

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

FORM ED-50 2019-2020

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.

2611 Pringle Rd SE	Salem	OR	97302	June 10, 2019
Mailing Address of District	City	State	Zip	Date Submitted
Mike Dunckel	Director of Business Services	503-385-4611	mike.dunckel@wesd.org	
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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after 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 new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	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 2019-2020

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.

2611 Pringle Rd SE	Salem	OR	97302	June 10, 2019
Mailing Address of District	City	State	Zip	Date Submitted
Mike Dunckel	Director of Business Services	503-385-4611	mike.dunckel@wesd.org	
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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after 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 new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	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 2019-2020

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.

2611 Pringle Rd SE	Salem	OR	97302	June 10, 2019
Mailing Address of District	City	State	Zip	Date Submitted
Mike Dunckel	Director of Business Services	503-385-4611	mike.dunckel@wesd.org	
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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after 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 new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	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 2019-2020

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.

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>June 10, 2019</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Mike Dunckel</u>	<u>Director of Business Services</u>	<u>503-385-4611</u>	<u>mike.dunckel@wesd.org</u>	
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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after 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 new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	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 2019-2020

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>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>June 10, 2019</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Mike Dunckel</u>	<u>Director of Business Services</u>	<u>503-385-4611</u>	<u>mike.dunckel@wesd.org</u>	
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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after 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 new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	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 2019-2020

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.

2611 Pringle Rd SE	Salem	OR	97302	June 10, 2019
Mailing Address of District	City	State	Zip	Date Submitted
Mike Dunckel	Director of Business Services	503-385-4611	mike.dunckel@wesd.org	
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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after 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 new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	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 2019-2020

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.

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>June 10, 2019</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Mike Dunckel</u>	<u>Director of Business Services</u>	<u>503-385-4611</u>	<u>mike.dunckel@wesd.org</u>	
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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after 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 new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	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 2019-2020

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.

2611 Pringle Rd SE	Salem	OR	97302	June 10, 2019
Mailing Address of District	City	State	Zip	Date Submitted
Mike Dunckel	Director of Business Services	503-385-4611	mike.dunckel@wesd.org	
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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after 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 new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	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.

Notes

