

# Willamette ESD Adopted Budget

July 1, 2018—June 30, 2019

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



**Willamette**  
EDUCATION SERVICE DISTRICT



# Willamette

EDUCATION SERVICE DISTRICT

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

## Adopted Budget

**July 1, 2018—June 30, 2019**

Presented to the Budget Committee

May 10, 2018

Prepared by Business Services  
2611 Pringle Road SE  
Salem, OR 97302  
503-588-5330  
[www.wesd.org](http://www.wesd.org)



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 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
Phil Frey, Vice Chair	Zone 4/5	6.30.2019
Larry Trott, Chair	Zone 4/5	6.30.2021
Frank W. Pender, Jr.	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

**Board Advisor:**

Superintendent Troy Stoops, Mt. Angel SD

**Appointed Budget Committee Members**

Raylinda Price, Dayton SD	Position 1	6.30.2021
Eric Milburn, Perrydale SD	Position 2	6.30.2021
Terry Kamlade, Jefferson SD	Position 3	6.30.2021
Sherrona Blasi, Salem-Keizer SD	Position 4	6.30.2019
Scott Pillar, Cascade SD	Position 5	6.30.2019
Raylinda Price, N. Marion SD	Position 6	6.30.2019
Open	Position 7	6.30.2021
Open	Position 8	6.30.2021
Open	Position 9	6.30.2019

Willamette Education Service District, Serving Marion, Polk and Yamhill Counties, Oregon

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# Willamette

EDUCATION SERVICE DISTRICT

**2018-2019 Proposed Budget**

**Superintendent's Budget Message**





## **Superintendent's Budget Message 2018-19**

Willamette Education Service District, under the leadership and direction of its Board of Directors, is pleased to present the proposed budget for fiscal year 2018-19. 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 21<sup>st</sup> 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.

Willamette ESD's mission is "**Success, Achievement, Together... For All Students**"

Our Core Values are represented by the following:

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

### **Successes upon which we build the 2018-19 Budget**

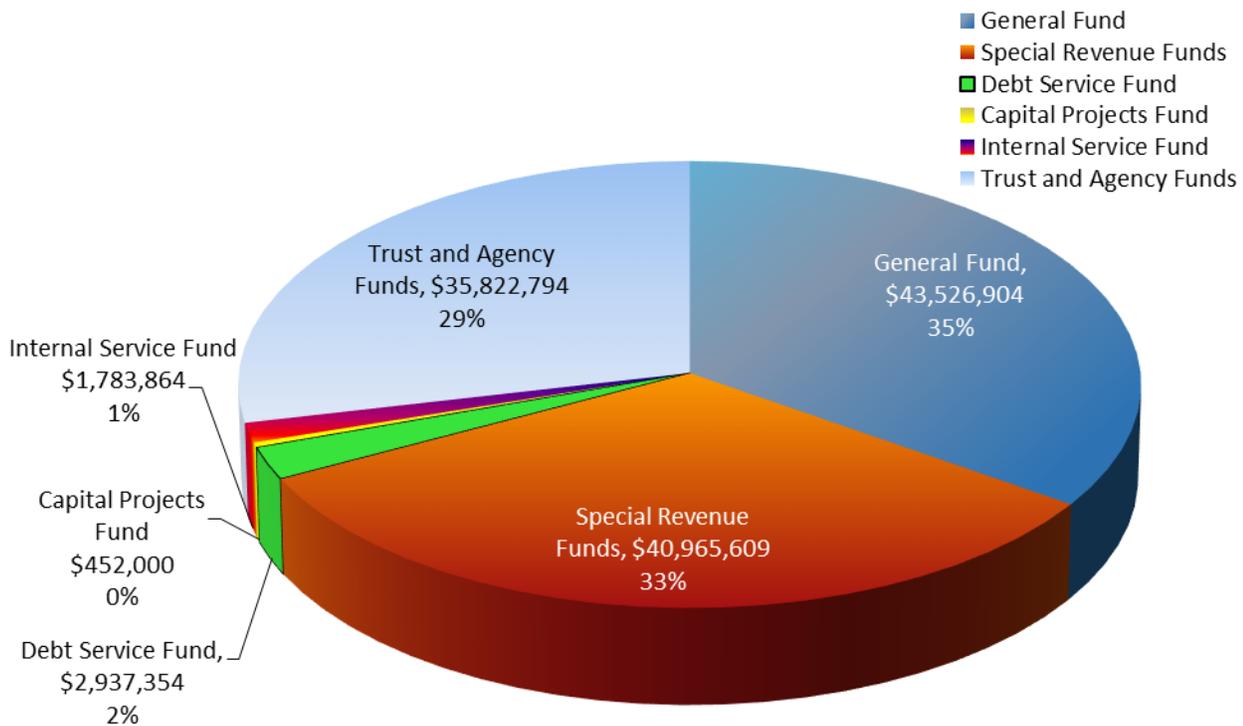
Willamette ESD is engaged in a period of positive growth, strong partnerships and agency health. Examples of this progress include:

- 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 2018-19 Budget**

The Willamette ESD total budget for 2018-19 is \$125,488,525. The budget was developed using the 2017-19 revenue allocation established by the Oregon Legislature of \$8.2 billion for K-12 public education in Oregon.



**Opportunities in the 2018-19 Budget Process**

While Oregon’s economy remains strong, and the Oregon Legislature continues to prioritize education in our state, the revenue picture for Willamette ESD will limit opportunities. Public Employee Retirement System costs for our agency and for our partners continue to be significant. 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 2018-19 budget. Opportunities for improving the budget outlook include:

- Substitute Employee Management System. This unique service model utilizes a public/private partnership to expand our support of school districts. Willamette ESD has established a private vendor contract to manage the recruitment, hiring and training of substitute employees to be used by our agency and area districts. Willamette ESD will continue to provide the registration software, and will work with the vendor to assure quality substitute services to participating school districts.
- Oregon's Statewide Chronic Absenteeism Plan. Willamette ESD will partner with the Oregon Department of Education and the Oregon Association of ESDs to reduce chronic absenteeism in our region. State funding will be available to our region to establish staffing and resources to assist area school districts improve attendance.
- Center for Education Innovation, Evaluation & Research. The Center has established itself as a nexus of experience and innovation to focus on enhancing Oregon's P-20 education system. The key goals of the Center are:
  - Pursue and obtain grant funding to develop, test, implement and evaluate innovative and effective practices.
  - Evaluate innovative education based programs and activities.
  - Provide professional learning, technical assistance and dissemination of resources to area educators.

These goals were realized in the Center's first year. All indicators point to continued growth in funding and prominence in leading innovation and improvement in Oregon's education system. A key element of the Center's leadership is the enhancement of the Oregon Data Suite and the Early Indicator & Intervention System. This robust student information system tracks key indicators of academic risk and provides timely information to school districts to facilitate intervention.

- The expansion of Oregon Migrant Education funding. An increased allocation in federal Migrant Education Program funds has created expansion in both the Oregon Migrant Education Service Center's support to Oregon's 19 regional Migrant Education programs, and in the Willamette Migrant Education program's resource provided to migrant students in our region.
- Stable Local Service Plan commitments. Area school districts have finalized their commitments for service purchase for 2018-19. These service commitments reflect strong confidence in Willamette ESD services, and will likely show additional growth during the early months of the 2018-19 school year. There are some program areas showing growth, and a few that will require contraction.

The 2018-19 Willamette ESD budget emphasizes sound fiscal practice and contains efficiencies that will contribute to financial stability for the budget year.

### **Challenges in the 2018-19 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 2018-19 include the following:

- Relatively flat funding in State School Fund Revenue. During the second year of the 2017-19 biennium school funding will not realize meaningful increase from year one. As program costs edge up there is not additional revenue to address these increases.

- 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.

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 2018-19 budget as compared to the current year is as follows:

<b>Budget Year</b>	<b>Licensed FTE</b>	<b>Classified FTE</b>	<b>Administrative/ Confidential/Non- Represented FTE</b>	<b>Total FTE</b>
<b>2018-19</b>	189.63	147.63	32	368.98
<b>2017-18</b>	197.83	135.83	38.35	372.01

### **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 203 students in the Falls City School District to Salem-Keizer School District with over 41,533 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 the component school districts for 2018-19. 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 Allocation**

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 2018-19 budget year the area student census has declined slightly to an ADMw count of 105,437.7. The SSF allocation per ADMw is \$372.38 for 2018-19.

## Financial Practices Guiding the Budget Development

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

- Providing excellent services to our component 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 component 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 component 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 2018-19.

## Budget Document

The 2018-19 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 2018-19 General Fund include 30.5 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 facility bonds (Yamhill Center), 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. The source of revenue in this fund is private bank placements and other funds. The agency will continue to utilize fund 400 for its current capital improvement projects.
- **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 component 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. For 2018-19, component school districts may receive up to 80.5% of their resolution allocation as transit funds.

### **Budget Preparation Methodology**

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

### **The Budget Committee**

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Dave C. Novotney". The signature is written in a cursive style with a long, sweeping tail on the final letter.

Dave Novotney, Ph.D.  
Superintendent



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 Proposed Budget

### 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

## Administration



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



**Keith Ussery** - Deputy Superintendent



**Tishri Tucker** - Executive Assistant



**Brian Florip** - Communications



**Mike Dunckel** - Director, Business Services



**Antonlo Ramos** - Director, Oregon Migrant Education Services Center



**DC Brown** - Director, Technology Services



**Michael Beck** - Director, Human Resources



**Linda Felber** - Director, Special Education



**Ed John** - Director, Special Education



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



# Willamette

EDUCATION SERVICE DISTRICT

## Board of Directors



### Board of Directors

Mike Riddle	Zone 1	6.30.2021
Anne Wylie	Zone 2	6.30.2021
Traci Buller	Zone 3	6.30.2019
Phil Frey, Vice Chair	Zone 4/5	6.30.2019
Larry Trott, Chair	Zone 5/5	6.30.2021
Frank W. Pender, Jr.	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

### Term Expires



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



# 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: Kent Klewitz  
kent.klewitz@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**

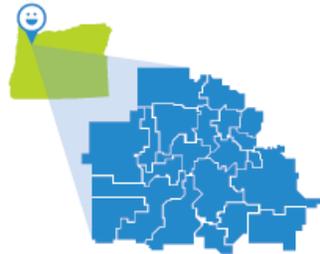
Superintendent: Michelle Johnstone  
michelle.johnstone@dsd2.org

##### **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: Kym Leblanc-Esparza  
leblancesparzak@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 03.02.18

District	18-19 ADMw Ext	18-19 Allocation
Amity	1,066.43 \$	346,032
Cascade	2,685.89 \$	871,509
Central	3,956.25 \$	1,283,711
Dallas	3,752.83 \$	1,217,706
Dayton	1,223.82 \$	397,101
Falls City	384.84 \$	124,872
Gervais	1,621.83 \$	526,246
Jefferson	1,122.27 \$	364,151
McMinnville	8,142.50 \$	2,642,052
Mt. Angel	1,002.17 \$	325,181
Newberg	5,876.69 \$	1,906,849
N. Marion	2,316.21 \$	751,556
N. Santiam	2,662.59 \$	863,949
Perrydale	453.64 \$	147,196
Salem Keizer	52,802.98 \$	17,133,341
Sheridan	1,220.75 \$	396,105
Silver Falls	4,544.19 \$	1,474,484
St Paul	402.81 \$	130,702
Willamina	1,096.60 \$	355,821
Woodburn	7,697.60 \$	2,497,692
Yamhill Carlton	1,173.86 \$	380,890
Total	105,207 \$	34,137,147



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 Proposed Budget

### Organization Overview

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

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

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



# WESD PROVIDED SERVICES

## Attendance Supervisor

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

## Home School Registration

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

## Crisis Response Team

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

## School Safety - Suicide Prevention

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

## WESD Support of Partner School Districts

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

Contact:



**Keith Ussery**

503.385.4725

# ADMINISTRATIVE & SUPPORT SERVICES

## Business Services

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

## Courier

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

## Criminal History Background Checks

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

## Frontline Education Absence Management

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

## Human Resources

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

Contact:



**Mike Dunckel**

503.385.4611

# ADMINISTRATIVE & SUPPORT SERVICES

## Legal Services

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

Services available include:

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

Contact:



**Mike Dunckel**

503.385.4611

## Substitute Employee Management System

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

# ADMINISTRATIVE & 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. Center staff can assist in developing, revising, and analyzing multiple types of data to facilitate decision-making and the development of action plans.

## Emergency Management Planning

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

## Grant Writing

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

- 1) conceptualizing, developing and writing proposals;
- 2) development of proposal budgets;
- 3) project evaluation design;
- 4) logic model/theory of change design, and;
- 5) submission of proposals for external funding.

## Graphic Design

WESD provides services focused on the preparation of visually appealing materials including style guides and color palettes for document templates, websites, and other graphic applications. Logo design, website user interface, icon development and other custom graphics are also available.

Contact:



**Ella Taylor**

503.385.4660

# ADMINISTRATIVE & 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.

Contact:



**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.

Contact:



**Linda Felber**  
503.540.4487



**Ed John**  
503.385.4738

# PROGRAMS FOR CHILDREN WITH SPECIAL NEEDS

## **Autism Spectrum Disorder Instructional Assistant**

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

## **Autism Spectrum Disorder Specialist**

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

## **Behavior Intervention Program**

The 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.

Contact:



**Linda Felber**  
503.540.4487



**Ed John**  
503.385.4738

# PROGRAMS FOR CHILDREN WITH SPECIAL NEEDS

## Behavior Services - School Psychologist

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

## 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.

## Early Intervention Evaluations

Evaluations to determine eligibility for EI/ECSE is a resolution service provided by a team of specialists employed by WESD. Criteria for evaluations are required as defined in OAR 581-015-2775, 581-015-2780, 581-015-2790 and 581-015-2795.

## EI/ECSE Evaluations

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

Contact:



**Linda Felber**  
503.540.4487



**Ed John**  
503.385.4738

# PROGRAMS FOR CHILDREN WITH SPECIAL NEEDS

## 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.

## 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.

Contact:



**Linda Felber**  
503.540.4487



**Ed John**  
503.385.4738

# PROGRAMS FOR CHILDREN WITH SPECIAL NEEDS

## 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.

Contact:



**Linda Felber**  
503.540.4487



**Ed John**  
503.385.4738

# SCHOOL IMPROVEMENT

## 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.

Contact:



**Keith Ussery**

503.385.4725

# SCHOOL IMPROVEMENT

## 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.

## 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

Contact:



**Keith Ussery**

503.385.4725

# SCHOOL IMPROVEMENT

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.

Contact:



**Keith Ussery**

503.385.4725

# TECHNOLOGY

## **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.

Contact:



**DC Brown**

503.385.4795

# TECHNOLOGY

## 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.

Contact:



**DC Brown**

503.385.4795

# TECHNOLOGY

## 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.

Contact:



**DC Brown**

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.

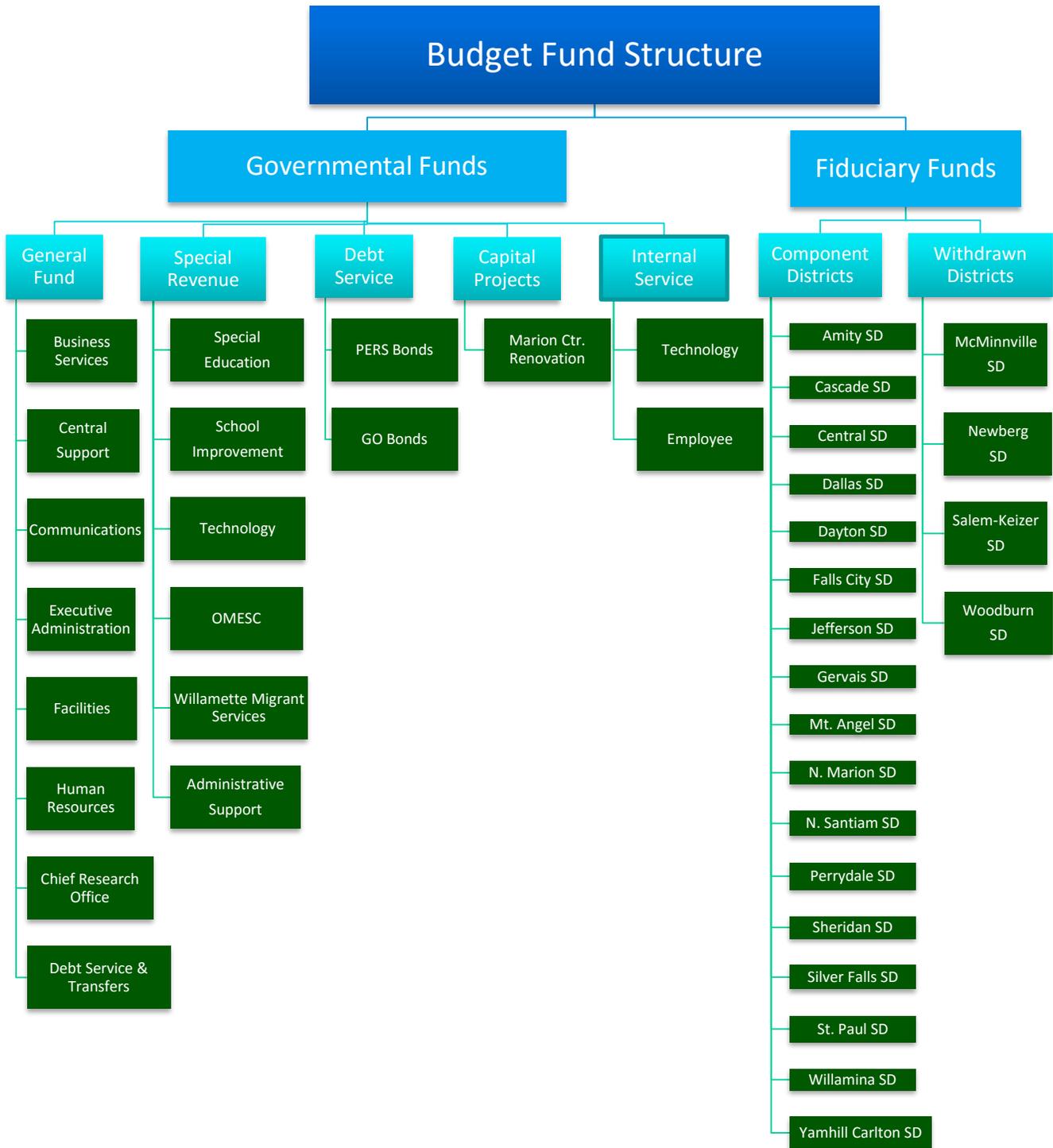
To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy. The District wants to maintain a minimum ending fund balance of 4% of General Fund revenues.

### **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 2018-2019 Budget





# 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 35% 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 3% of the fund and provide internet connectivity, student software, financial software and support, data warehouse service, email and other services. Migrant Education is 6% of the fund and Administrative Services are 10% 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 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 placement. 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 29% 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

**2018-2019 Proposed Budget**

**Budget Overview**



# Willamette Education Service District 2018-2019 Budget

## Summary of Requirements

All Funds				
By Major Function	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
Instruction	\$ 15,633,873	\$ 19,946,006	\$ 19,653,181	\$ 20,690,160
Support Services	17,051,374	19,033,839	25,117,496	26,343,600
Enterprise & Community Services	50,831	47,003	217,866	160,856
Building Construction & Improvement	1,038,825	5,126,220	820,000	452,000
Transit, Debt Service & Transfers	67,238,305	70,023,983	69,297,604	74,358,742
Contingencies	-	-	2,702,208	3,483,167
<b>Total Requirements</b>	<b>\$ 101,013,209</b>	<b>\$ 114,177,051</b>	<b>\$ 117,808,355</b>	<b>\$ 125,488,525</b>

By Major Fund	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
General Fund	\$ 35,203,340	\$ 37,083,424	\$ 40,223,546	\$ 43,526,904
Special Revenue Fund	30,520,315	34,966,241	38,755,598	40,965,609
Debt Service Fund	2,813,977	2,802,103	2,892,857	2,937,354
Capital Projects Fund	1,038,825	5,126,220	820,000	452,000
Internal Service Fund	-	1,657,885	2,185,762	1,783,864
Trust & Agency Funds	31,436,752	32,541,178	32,930,592	35,822,794
<b>Total Requirements</b>	<b>\$ 101,013,209</b>	<b>\$ 114,177,051</b>	<b>\$ 117,808,355</b>	<b>\$ 125,488,525</b>

## Summary of Requirements

Individual Funds				
General Fund	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
Support Services	\$ 3,320,451	\$ 3,696,691	\$ 4,339,258	\$ 4,728,704
Other Uses	31,882,889	33,386,733	33,182,080	35,315,033
Contingencies	-	-	2,702,208	3,483,167
<b>Total Requirements General Fund</b>	<b>\$ 35,203,340</b>	<b>\$ 37,083,424</b>	<b>\$ 40,223,546</b>	<b>\$ 43,526,904</b>

Special Revenue Funds	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
Instruction	\$ 15,633,873	\$ 19,946,006	\$ 19,653,181	\$ 20,690,160
Support Services	13,730,924	13,679,263	18,592,476	19,831,032
Enterprise and Community Services	50,831	47,003	217,866	160,856
Other Uses	1,104,687	1,293,969	292,075	283,561
<b>Total Requirements Special Revenue Funds</b>	<b>\$ 30,520,315</b>	<b>\$ 34,966,241</b>	<b>\$ 38,755,598</b>	<b>\$ 40,965,609</b>

Debt Service Fund	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
Other Uses	\$ 2,813,977	\$ 2,802,103	\$ 2,892,857	\$ 2,937,354
<b>Total Requirements Debt Service Fund</b>	<b>\$ 2,813,977</b>	<b>\$ 2,802,103</b>	<b>\$ 2,892,857</b>	<b>\$ 2,937,354</b>

Capital Projects Fund	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
Capital Outlay	\$ 1,038,825	\$ 5,126,220	\$ 820,000	\$ 452,000
<b>Total Requirements Capital Projects Fund</b>	<b>\$ 1,038,825</b>	<b>\$ 5,126,220</b>	<b>\$ 820,000</b>	<b>\$ 452,000</b>

Internal Service Fund	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
Support Services	\$ -	\$ 1,657,885	\$ 2,185,762	\$ 1,783,864
<b>Total Requirements Capital Projects Fund</b>	<b>\$ -</b>	<b>\$ 1,657,885</b>	<b>\$ 2,185,762</b>	<b>\$ 1,783,864</b>

Trust and Agency Funds	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
Other Uses	\$ 31,436,752	\$ 32,541,178	\$ 32,930,592	\$ 35,822,794
<b>Total Requirements Trust and Agency Funds</b>	<b>\$ 31,436,752</b>	<b>\$ 32,541,178</b>	<b>\$ 32,930,592</b>	<b>\$ 35,822,794</b>

<b>Total Requirements</b>	<b>\$ 101,013,209</b>	<b>\$ 114,177,051</b>	<b>\$ 117,808,355</b>	<b>\$ 125,488,525</b>
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# Willamette Education Service District 2018-2019 Budget

Total Budget

\$125,488,525

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.

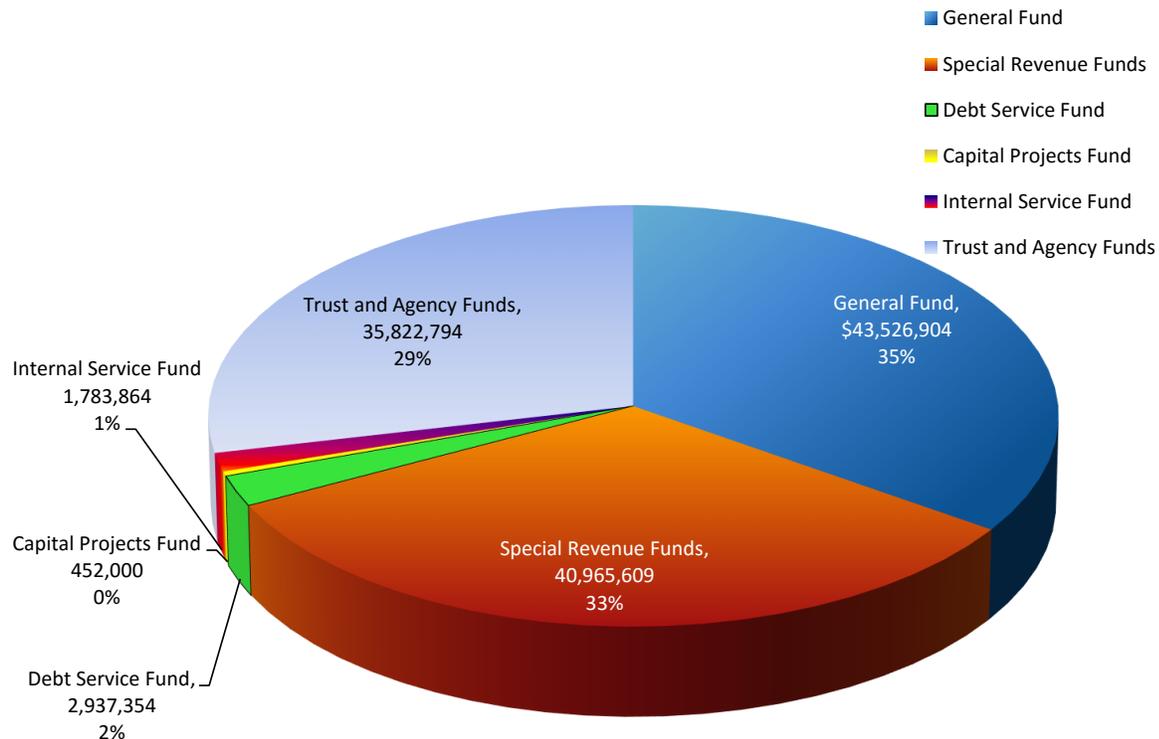
**BUDGET PROCESS** - in brief - revenue estimates are developed after careful analysis. Current and prior year expenditures for all funds and programs are analyzed. Meetings with each component school district determine service needs for the upcoming year. The budget is then prepared.

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.

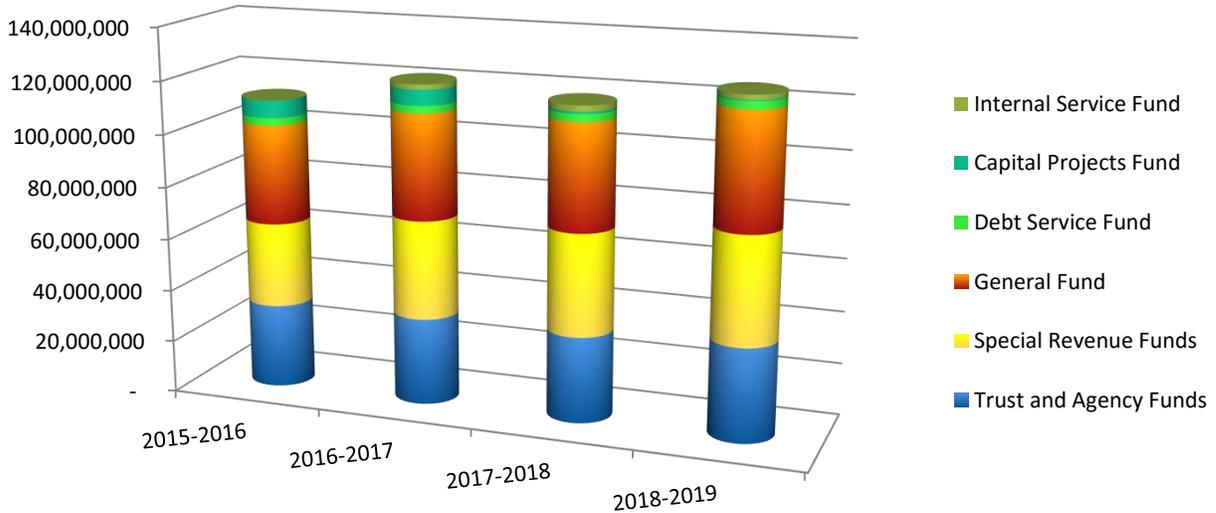


# Willamette Education Service District 2018-2019 Budget

## Revenue Summary All Funds

Fund Group	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
100	General Fund	\$ 37,951,174	\$ 40,067,586	\$ 40,223,546	\$ 43,526,904
200	Special Revenue Funds	32,203,356	37,535,753	38,755,598	40,965,609
300	Debt Service Fund	2,814,018	2,804,246	2,892,857	2,937,354
400	Capital Projects Fund	6,703,085	5,926,750	820,000	452,000
600	Internal Service Fund	-	1,920,087	2,185,762	1,783,864
700	Trust and Agency Funds	32,182,614	33,278,394	32,930,592	35,822,794
<b>TOTAL ALL FUNDS</b>		<b>\$ 111,854,247</b>	<b>\$ 121,532,816</b>	<b>\$ 117,808,355</b>	<b>\$ 125,488,525</b>

4-YEAR REVENUE COMPARISON



## Revenue Summary by Major Account

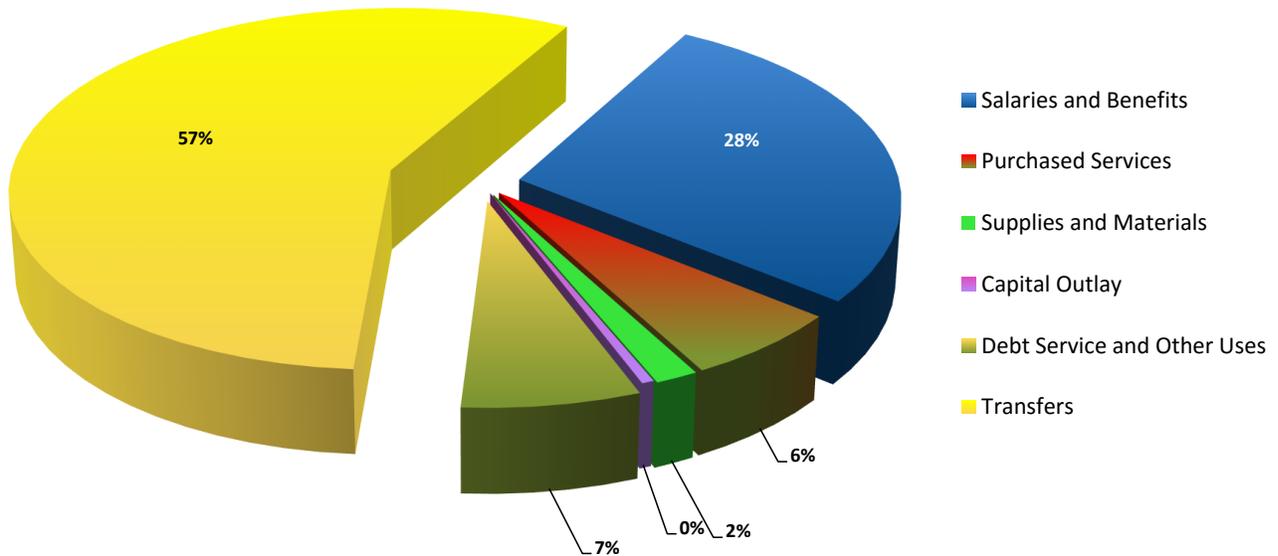
Fund Group	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
R1000	Local Sources	\$ 18,450,949	\$ 18,879,507	\$ 19,745,601	\$ 20,544,513
R2000	Intermediate Sources		14,173	25,000	25,000
R3000	State Sources	37,700,249	44,027,417	43,563,299	46,100,244
R4000	Federal Sources	5,914,383	6,377,817	6,873,344	6,584,846
R5000	Other Sources	49,788,707	52,233,902	47,601,111	52,233,922
<b>Total All Funds</b>		<b>\$ 111,854,287</b>	<b>\$ 121,532,816</b>	<b>\$ 117,808,355</b>	<b>\$ 125,488,525</b>

## Willamette Education Service District 2018-2019 Budget

### Expenditure Summary by Major Account All Funds

Account Group	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Adopted	2018-2019 FTE
100	Salaries	\$ 15,696,915	\$ 16,690,672	\$ 21,436,600	372.01	\$ 21,908,951	368.98
200	Associated Payroll Costs	8,050,299	8,522,053	12,907,100		12,972,927	
300	Purchased Services	6,799,193	7,892,594	6,630,720		7,839,020	
400	Supplies & Materials	1,420,926	3,581,790	2,058,345		2,071,377	
500	Capital Outlay	463,541	5,762,214	845,000		595,000	
600	Other Objects	4,158,007	4,465,450	4,673,635		5,046,695	
700	Transfer	64,424,328	67,262,278	66,554,747		71,571,388	
800	Other Uses	-	-	2,702,208		3,483,167	
<b>TOTAL ALL FUNDS</b>		<b>\$ 101,013,208</b>	<b>\$ 114,177,051</b>	<b>\$ 117,808,355</b>	<b>372.01</b>	<b>\$ 125,488,525</b>	<b>368.98</b>

OBJECT CATEGORIES AS A % OF TOTAL BUDGET

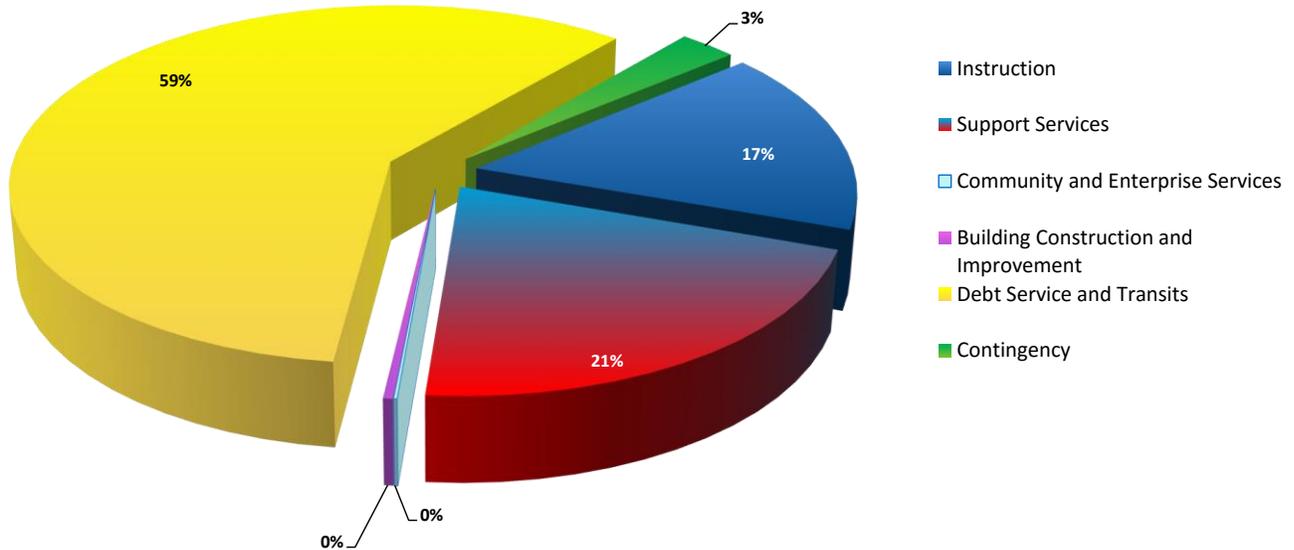


## Willamette Education Service District 2018-2019 Budget

### Expenditure Summary by Major Function All Funds

Account Group	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Adopted	2018-2019 FTE
1000	Instruction	\$ 15,633,873	\$ 19,946,006	\$ 19,653,181	198.76	\$ 20,690,160	154.33
2000	Support Services	17,051,374	19,008,792	25,117,496	171.85	26,343,600	213.86
3000	Community and Enterprise Services	50,831	47,003	217,866	1.40	160,856	0.80
4000	Building Construction and Improvemen	1,038,825	5,126,220	820,000		452,000	
5000	Debt Service and Transits	67,238,305	70,049,030	69,297,604		74,358,742	
6000	Contingency	-	-	2,702,208		3,483,167	
<b>TOTAL ALL FUNDS</b>		<b>\$ 101,013,209</b>	<b>\$ 114,177,051</b>	<b>\$ 117,808,355</b>	<b>372.01</b>	<b>\$ 125,488,525</b>	<b>368.98</b>

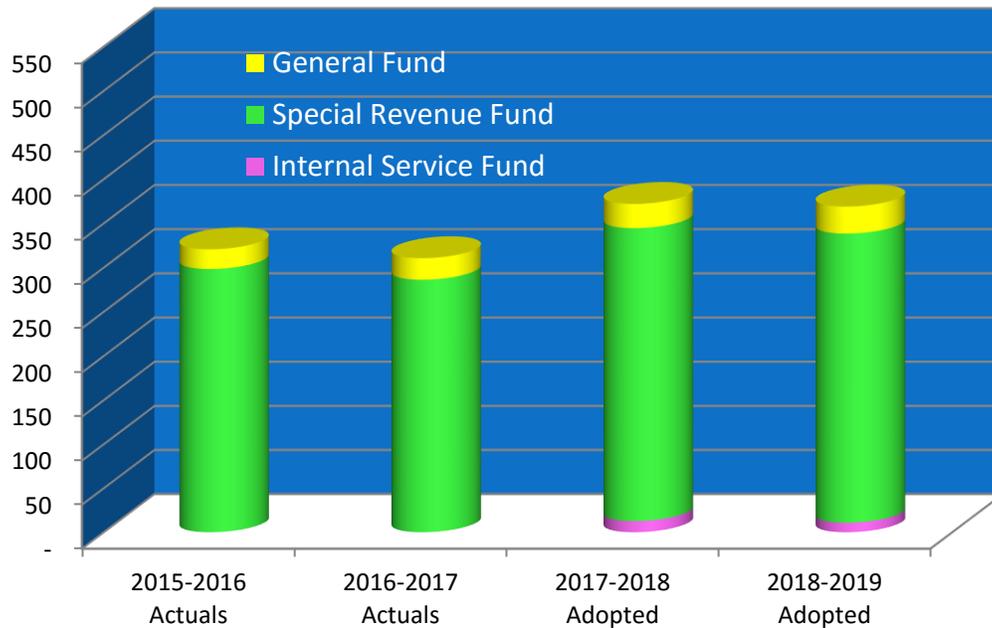
FUNCTION CATEGORIES AS A % OF TOTAL BUDGET



## Willamette Education Service District 2018-2019 Budget

### FTE by Fund

Fund	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Adopted
General Fund	22.23	24.35	27.38	30.54
Special Revenue Fund	298.43	286.27	332.03	327.68
Internal Service Fund	-	-	12.61	10.76
<b>TOTAL FTE</b>	<b>320.66</b>	<b>310.62</b>	<b>372.01</b>	<b>368.98</b>
<b>% Increase or Decrease</b>		<b>-3%</b>	<b>20%</b>	<b>-1%</b>



### FTE by Category

Fund	Licensed	Classified	Confidential	Admin/Non Represented	Total
General Fund	-	20.34	2.00	8.20	30.54
Special Revenue Fund	189.63	116.72	-	21.34	327.68
Internal Service Fund	-	10.30	-	0.46	10.76
<b>TOTAL FTE</b>	<b>189.63</b>	<b>147.36</b>	<b>2.00</b>	<b>30.00</b>	<b>368.98</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 Proposed Budget

### 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.

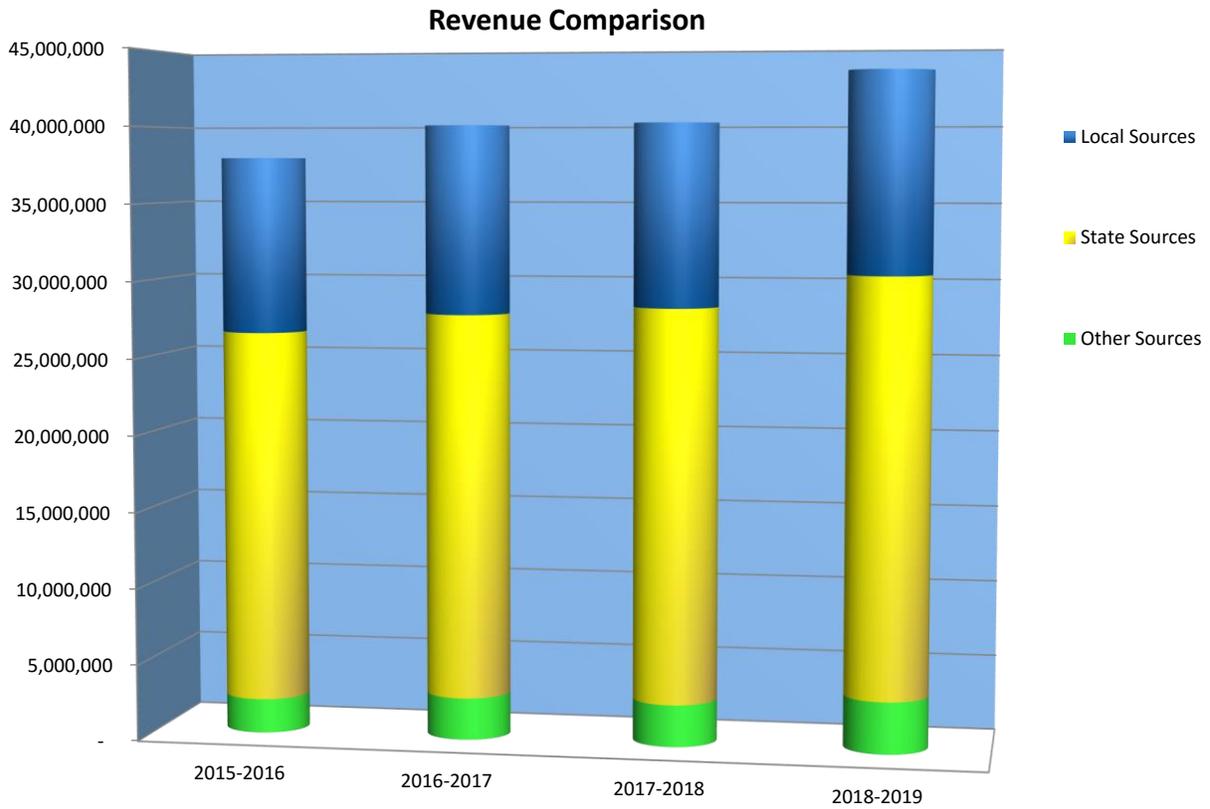
Expenditures from the 2018-2019 General Fund are budgeted for 30.54 FTE staff including executive administration, human resources, fiscal services, facilities and maintenance, and technology. The General Fund includes the costs of utilities, legal fees, insurance and other agency costs. Transfers are made with WESD Board approval to all other funds.



## Willamette Education Service District 2018-2019 Budget

### Revenue Summary General Funds

Major Account	Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>100</b>	<b>General Fund</b>						
R1000	Local Sources	\$ 11,410,418	\$ 12,222,659	\$ 11,840,497	\$ 12,982,241	\$ 12,982,241	\$ 12,982,241
R3000	State Sources	24,291,021	25,097,092	25,633,049	27,144,663	27,144,663	27,144,663
R5000	Other Sources	2,249,735	2,747,834	2,750,000	3,400,000	3,400,000	3,400,000
	<b>Fund 100 Total</b>	<b>\$ 37,951,174</b>	<b>\$ 40,067,586</b>	<b>\$ 40,223,546</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 37,951,174</b>	<b>\$ 40,067,586</b>	<b>\$ 40,223,546</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>



**Willamette Education Service District  
2018-2019 Budget**

**Revenue Detail General Funds**

Revenue Account Code	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>100</b>	<b>General Fund</b>						
R1111	Current Year Taxes	\$ 9,864,112	\$ 10,335,943	\$ 10,043,500	\$ 11,000,500	\$ 11,000,500	\$ 11,000,500
R1112	Prior Year Taxes	274,815	321,025	250,000	250,000	250,000	250,000
R1114	Payments in Lieu Property Taxes	3,301	6,514	25,000	5,000	5,000	5,000
R1500	Earnings on Investments	87,566	136,695	85,000	160,000	160,000	160,000
R1910	Rentals	38,277	4,277	10,000	25,000	25,000	25,000
R1920	Contributions/Donations	26	5	-	-	-	-
R1940	Services to Other LEAs	10,202	7,185	10,000	10,000	10,000	10,000
R1960	Recovery of Prior Years' Expense	363	263	500	500	500	500
R1980	Fees Charged to Grants	1,001,592	1,337,981	1,306,247	1,406,991	1,406,991	1,406,991
R1990	Miscellaneous	50,781	18,211	59,500	59,500	59,500	59,500
R1992	Erate	77,811	50,179	50,250	60,250	60,250	60,250
R1994	Fingerprinting	272	378	500	500	500	500
R1998	Intra-Agency Invoices	1,301	4,005	-	4,000	4,000	4,000
	<b>Major Account Total</b>	<b>\$ 11,410,418</b>	<b>\$ 12,222,659</b>	<b>\$ 11,840,497</b>	<b>\$ 12,982,241</b>	<b>\$ 12,982,241</b>	<b>\$ 12,982,241</b>
R3101	SSF-General Support	\$ 24,284,754	\$ 25,071,694	\$ 25,628,049	\$ 27,124,663	\$ 27,124,663	\$ 27,124,663
R3104	SSF-General Support	6,267	25,399	5,000	20,000	20,000	20,000
	<b>Major Account Total</b>	<b>\$ 24,291,021</b>	<b>\$ 25,097,092</b>	<b>\$ 25,633,049</b>	<b>\$ 27,144,663</b>	<b>\$ 27,144,663</b>	<b>\$ 27,144,663</b>
R5400	Beginning Fund Balance	\$ 2,249,735	\$ 2,747,834	\$ 2,750,000	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000
	<b>Major Account Total</b>	<b>\$ 2,249,735</b>	<b>\$ 2,747,834</b>	<b>\$ 2,750,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 37,951,174</b>	<b>\$ 40,067,586</b>	<b>\$ 40,223,546</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>

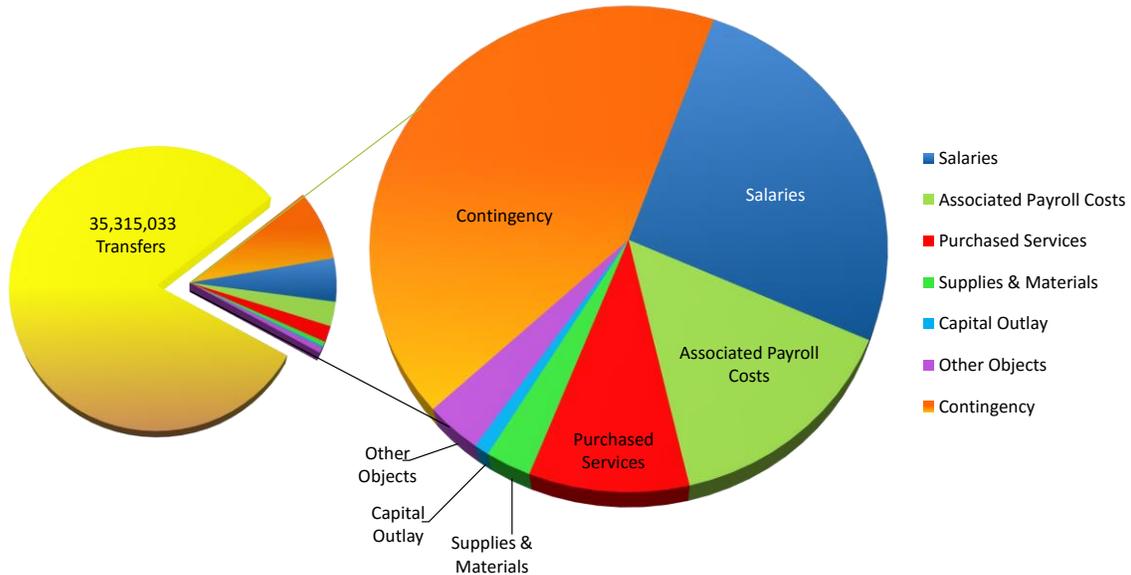
## Willamette Education Service District 2018-2019 Budget

### Summary by Major Function

100 General Fund									
Major Function	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE
2000	Support Services	\$ 3,320,451	\$ 3,696,691	\$ 4,339,258	27.38	\$ 4,728,704	\$ 4,728,704	\$ 4,728,704	30.54
5000	Debt Service and Transits	31,882,889	33,386,733	33,182,080		35,315,033	35,315,033	35,315,033	
6000	Contingency	-	-	2,702,208		3,483,167	3,483,167	3,483,167	
<b>Total</b>		<b>\$ 35,203,340</b>	<b>\$ 37,083,424</b>	<b>\$ 40,223,546</b>	<b>27.38</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>30.54</b>

### Summary by Major Account

100 General Fund									
Account Group	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE
100	Salaries	\$ 1,483,996	\$ 1,630,666	\$ 1,849,677	27.38	\$ 2,143,864	\$ 2,143,864	\$ 2,143,864	30.54
200	Associated Payroll Costs	735,268	806,246	1,198,959		1,206,691	1,206,691	1,206,691	-
300	Purchased Services	594,462	675,007	777,431		793,648	793,648	793,648	-
400	Supplies & Materials	259,683	294,928	193,680		227,510	227,510	227,510	-
500	Capital Outlay	27,438	48,009	75,000		75,000	75,000	75,000	-
600	Other Objects	219,604	241,835	244,511		281,991	281,991	281,991	-
700	Transfers	31,882,889	33,386,733	33,182,080		35,315,033	35,315,033	35,315,033	-
800	Planned Reserve	-	-	2,702,208		3,483,167	3,483,167	3,483,167	-
<b>Total</b>		<b>\$ 35,203,340</b>	<b>\$ 37,083,424</b>	<b>\$ 40,223,546</b>	<b>27.38</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>30.54</b>



**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

100 General Fund											
Program	Budget Unit Title	Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE
Home School											
2110	Registration	100	Salaries	\$ 3,669	\$ 4,374	\$ 4,703	0.10	\$ 4,287	\$ 4,287	\$ 4,287	0.10
		200	Associated Payroll Costs	2,366	1,368	2,821		3,093	3,093	3,093	
		300	Purchased Services	-	7	58		58	58	58	
		<b>Program Total</b>			<b>\$ 6,035</b>	<b>\$ 5,749</b>	<b>\$ 7,582</b>	<b>0.10</b>	<b>\$ 7,438</b>	<b>\$ 7,438</b>	<b>\$ 7,438</b>
Attendance											
2112	Services	100	Salaries	\$ 1,456	\$ 1,840	\$ 2,072	-	\$ 2,072	\$ 2,072	\$ 2,072	-
		200	Associated Payroll Costs	122	154	572		578	578	578	
		300	Purchased Services	864	1,351	1,415		1,415	1,415	1,415	
		<b>Program Total</b>			<b>\$ 2,442</b>	<b>\$ 3,345</b>	<b>\$ 4,059</b>	<b>-</b>	<b>\$ 4,065</b>	<b>\$ 4,065</b>	<b>\$ 4,065</b>
Staff											
2240	Development	100	Salaries	\$ 4,723	\$ 6,700	\$ 5,000	-	\$ 5,000	\$ 5,000	\$ 5,000	-
		200	Associated Payroll Costs	1,642	2,028	1,779		1,792	1,792	1,792	
		300	Purchased Services	-	-	200		200	200	200	
		400	Supplies & Materials	-	-	150		150	150	150	
		<b>Program Total</b>			<b>\$ 6,365</b>	<b>\$ 8,728</b>	<b>\$ 7,129</b>	<b>-</b>	<b>\$ 7,142</b>	<b>\$ 7,142</b>	<b>\$ 7,142</b>
Board of											
2310	Education	100	Salaries	\$ 21,340	\$ 19,021	\$ 22,075	0.20	\$ 15,195	\$ 15,195	\$ 15,195	0.20
		200	Associated Payroll Costs	10,771	9,538	13,039		8,933	8,933	8,933	
		300	Purchased Services	50,174	96,744	84,473		113,065	113,065	113,065	
		400	Supplies & Materials	3,181	3,481	2,000		3,500	3,500	3,500	
		600	Other Objects	167,250	157,789	162,469		188,469	188,469	188,469	
		<b>Program Total</b>			<b>\$ 252,716</b>	<b>\$ 286,573</b>	<b>\$ 284,056</b>	<b>0.20</b>	<b>\$ 329,162</b>	<b>\$ 329,162</b>	<b>\$ 329,162</b>
Executive											
2320	Administrative	100	Salaries	\$ 209,125	\$ 198,808	\$ 232,840	1.65	\$ 229,951	\$ 229,951	\$ 229,951	1.65
		200	Associated Payroll Costs	101,758	101,797	184,309		133,591	133,591	133,591	
		300	Purchased Services	5,007	12,948	6,606		6,524	6,524	6,524	
		400	Supplies & Materials	6,167	4,680	1,000		8,500	8,500	8,500	
		600	Other Objects	595	595	2,580		2,580	2,580	2,580	
		<b>Program Total</b>			<b>\$ 322,652</b>	<b>\$ 318,828</b>	<b>\$ 427,335</b>	<b>1.65</b>	<b>\$ 381,146</b>	<b>\$ 381,146</b>	<b>\$ 381,146</b>
2520	Fiscal Services	100	Salaries	\$ 404,954	\$ 393,599	\$ 424,314	6.30	\$ 485,388	\$ 485,388	\$ 485,388	7.30
		200	Associated Payroll Costs	192,517	181,097	238,181		269,282	269,282	269,282	
		300	Purchased Services	29,895	14,677	17,973		23,089	23,089	23,089	
		400	Supplies & Materials	11,602	46,234	36,000		36,000	36,000	36,000	
		600	Other Objects	6,147	20,263	15,800		24,300	24,300	24,300	
		<b>Program Total</b>			<b>\$ 645,115</b>	<b>\$ 655,870</b>	<b>\$ 732,268</b>	<b>6.30</b>	<b>\$ 838,059</b>	<b>\$ 838,059</b>	<b>\$ 838,059</b>
Operations & Facilities											
2540	Maintenance	100	Salaries	\$ 189,230	\$ 283,969	\$ 316,816	6.50	\$ 311,477	\$ 311,477	\$ 311,477	6.23
		200	Associated Payroll Costs	102,122	154,715	212,777		202,618	202,618	202,618	
		300	Purchased Services	279,013	303,087	438,419		368,652	368,652	368,652	
		400	Supplies & Materials	55,731	67,347	53,000		67,000	67,000	67,000	
		500	Capital Outlay	27,438	-	-		-	-	-	
		600	Other Objects	34,251	46,284	48,162		49,642	49,642	49,642	
		<b>Program Total</b>			<b>\$ 687,785</b>	<b>\$ 855,402</b>	<b>\$ 1,069,174</b>	<b>6.50</b>	<b>\$ 999,389</b>	<b>\$ 999,389</b>	<b>\$ 999,389</b>
2610	Central Support	100	Salaries	\$ 70,622	\$ 84,866	\$ 106,450	2.23	\$ 120,987	\$ 120,987	\$ 120,987	2.56
		200	Associated Payroll Costs	38,599	49,549	73,571		80,511	80,511	80,511	
		300	Purchased Services	36,771	38,059	45,889		46,766	46,766	46,766	
		400	Supplies & Materials	7,383	55,768	26,530		26,360	26,360	26,360	
		600	Other Objects	273	1,780	1,750		1,250	1,250	1,250	
		<b>Program Total</b>			<b>\$ 153,648</b>	<b>\$ 230,022</b>	<b>\$ 254,190</b>	<b>2.23</b>	<b>\$ 275,874</b>	<b>\$ 275,874</b>	<b>\$ 275,874</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

100 General Fund											
Program	Budget Unit Title	Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE
2620	Chief Research Officer	100	Salaries	\$ -	\$ 28,646	\$ -		\$ 131,703	\$ 131,703	\$ 131,703	1.00
		200	Associated Payroll Costs	-	6,194	-		48,650	48,650	48,650	
		300	Purchased Services	-	940	-		1,575	1,575	1,575	
		400	Supplies and Materials	-	4,507	-		250	250	250	
		600	Other Objects	-	595	-		-	-	-	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ 40,882</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 182,178</b>	<b>\$ 182,178</b>	<b>\$ 182,178</b>	<b>1.00</b>
	Communication										
2630	Services	100	Salaries	\$ 81,758	\$ 88,969	\$ 99,660	1.10	\$ 128,923	\$ 128,923	\$ 128,923	1.00
		200	Associated Payroll Costs	36,268	38,646	53,891		64,604	64,604	64,604	
		300	Purchased Services	10,012	3,228	5,323		15,323	15,323	15,323	
		400	Supplies & Materials	1,676	6,599	4,250		4,250	4,250	4,250	
		600	Other Objects	-	472	500		500	500	500	
			<b>Program Total</b>	<b>\$ 129,714</b>	<b>\$ 137,914</b>	<b>\$ 163,624</b>	<b>1.10</b>	<b>\$ 213,600</b>	<b>\$ 213,600</b>	<b>\$ 213,600</b>	<b>1.00</b>
2640	Staff Services (HR)	100	Salaries	\$ 268,909	\$ 286,268	\$ 330,971	5.20	\$ 373,729	\$ 373,729	\$ 373,729	6.20
		200	Associated Payroll Costs	131,756	145,868	221,190		218,768	218,768	218,768	
		300	Purchased Services	15,916	19,874	19,965		23,415	23,415	23,415	
		400	Supplies & Materials	11,157	17,598	8,500		8,500	8,500	8,500	
		600	Other Objects	10,839	13,807	14,000		15,000	15,000	15,000	
			<b>Program Total</b>	<b>\$ 438,577</b>	<b>\$ 483,415</b>	<b>\$ 594,626</b>	<b>5.20</b>	<b>\$ 639,412</b>	<b>\$ 639,412</b>	<b>\$ 639,412</b>	<b>6.20</b>
	Technology										
2660	Services	100	Salaries	\$ 228,210	\$ 233,606	\$ 304,776	4.10	\$ 335,152	\$ 335,152	\$ 335,152	4.30
		200	Associated Payroll Costs	112,400	114,305	196,819		160,907	160,907	160,907	
		300	Purchased Services	145,441	184,091	156,110		193,566	193,566	193,566	
		400	Supplies & Materials	162,786	88,715	62,250		73,000	73,000	73,000	
		500	Capital Outlay	-	48,009	75,000		75,000	75,000	75,000	
		600	Other Objects	250	250	250		250	250	250	
			<b>Program Total</b>	<b>\$ 649,087</b>	<b>\$ 668,976</b>	<b>\$ 795,205</b>	<b>4.10</b>	<b>\$ 837,875</b>	<b>\$ 837,875</b>	<b>\$ 837,875</b>	<b>4.30</b>
	Technology										
2661	Direction	100	Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	-	-		-	-	-	
		300	Purchased Services	21,370	-	-		-	-	-	
		400	Supplies & Materials	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 21,370</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	Supplemental										
2700	Retirement	200	Associated Payroll Costs	\$ 4,945	\$ 987	\$ 10		\$ 13,364	\$ 13,364	\$ 13,364	
			<b>Program Total</b>	<b>\$ 4,945</b>	<b>\$ 987</b>	<b>\$ 10</b>	<b>-</b>	<b>\$ 13,364</b>	<b>\$ 13,364</b>	<b>\$ 13,364</b>	<b>-</b>
	Transfer - Debt										
5200	Service	700	Transfer	\$ 952,286	\$ 1,204,165	\$ 825,686		\$ 772,886	\$ 772,886	\$ 772,886	
			<b>Program Total</b>	<b>\$ 952,286</b>	<b>\$ 1,204,165</b>	<b>\$ 825,686</b>	<b>-</b>	<b>\$ 772,886</b>	<b>\$ 772,886</b>	<b>\$ 772,886</b>	<b>-</b>
5201	Districts	700	Transfer	\$ 30,930,603	\$ 32,182,568	\$ 32,356,394		\$ 34,542,147	\$ 34,542,147	\$ 34,542,147	
			<b>Program Total</b>	<b>\$ 30,930,603</b>	<b>\$ 32,182,568</b>	<b>\$ 32,356,394</b>	<b>-</b>	<b>\$ 34,542,147</b>	<b>\$ 34,542,147</b>	<b>\$ 34,542,147</b>	<b>-</b>
6110	Contingency	800	Other Uses	\$ -	\$ -	\$ 2,702,208		\$ 3,483,167	\$ 3,483,167	\$ 3,483,167	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,702,208</b>	<b>-</b>	<b>\$ 3,483,167</b>	<b>\$ 3,483,167</b>	<b>\$ 3,483,167</b>	<b>-</b>
<b>TOTAL GENERAL FUNDS</b>				<b>\$ 35,203,340</b>	<b>\$ 37,083,424</b>	<b>\$ 40,223,546</b>	<b>27.38</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>\$ 43,526,904</b>	<b>30.54</b>



# Willamette

## EDUCATION SERVICE DISTRICT

### 2018-2019 Proposed Budget

#### Special Revenue Fund

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

- Programs for Children with Special Needs \$26,208,806
- School Improvement Services \$7,117,277
- Technology Services and Support \$1,345,713
- Migrant Education and Services \$2,382,053
- Administrative Services \$3,911,760

#### Major Grants and Contracts:

- Early Childhood/Early Childhood Special Education (EI/ECSE) \$12,196,997
- Regional Program \$5,645,675
- Youth Corrections Education Program (YCEP) \$4,299,725
- Oregon Migrant Education Service Center (OMESC) \$1,893,006
- Willamette Promise \$1,033,611
- Willamette Migrant Services \$899,285
- Center for Education Innovation, Evaluation & Research \$674,689
- Oregon Textbook Media Center (OTMC) \$485,352
- Juvenile Detention Education Program (JDEP) \$308,331
- State Hospital Education Program \$357,000

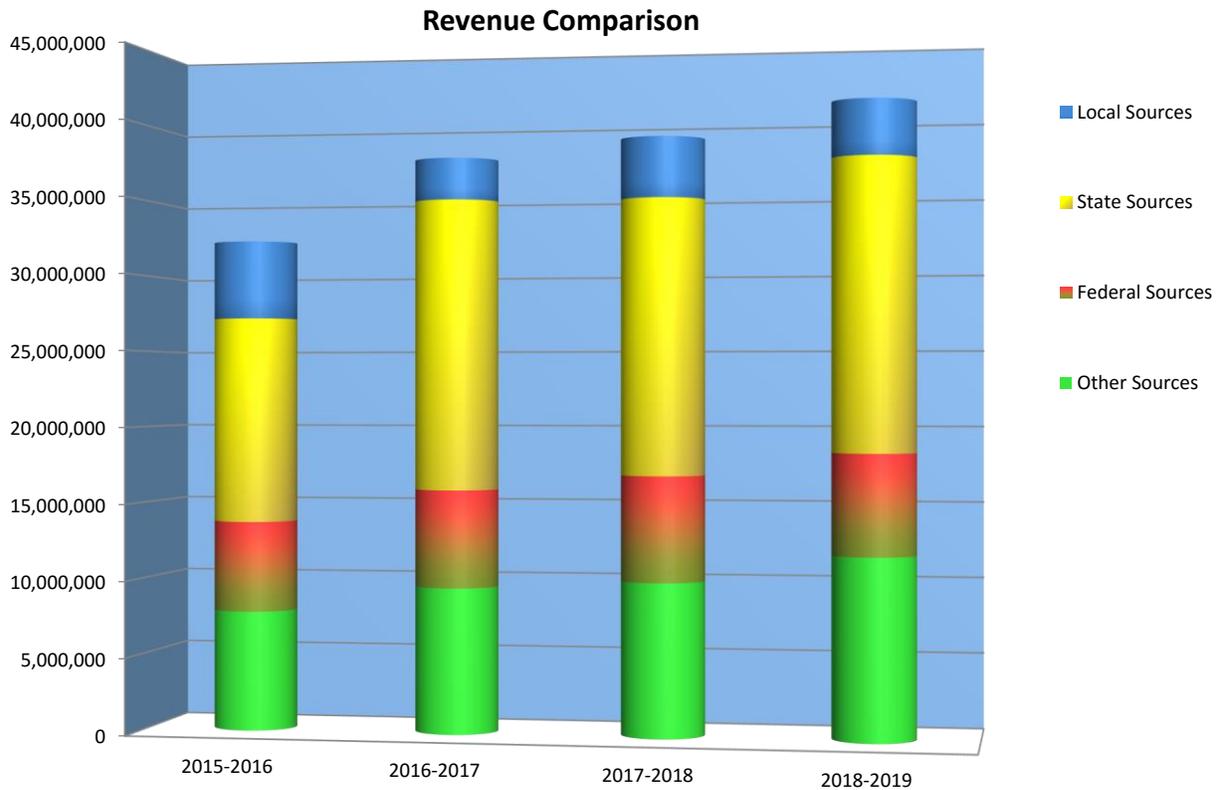
#### Local Service Plan

- Special Education Services \$6,767,295
- Technology Services and Support \$767,640
- School Improvement Services \$775,206
- Administrative Services \$2,946,110

## Willamette Education Service District 2018-2019 Budget

### Revenue Summary Special Revenue Funds

Major Account	Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>200</b>	<b>Special Revenue Funds</b>						
R1000	Local Sources	\$ 5,069,267	\$ 2,707,319	\$ 3,927,451	\$ 3,611,940	\$ 3,611,940	\$ 3,611,940
R2000	Intermediate Sources *	-	14,173	25,000	25,000	25,000	25,000
R3000	State Sources	13,409,228	18,930,324	17,930,250	18,955,581	18,955,581	18,955,581
R4000	Federal Sources	5,914,383	6,377,817	6,873,344	6,584,846	6,584,846	6,584,846
R5000	Other Sources	7,810,478	9,506,120	9,999,553	11,788,242	11,788,242	11,788,242
	<b>Fund 200 Total</b>	<b>\$ 32,203,356</b>	<b>\$ 37,535,753</b>	<b>\$ 38,755,598</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 32,203,356</b>	<b>\$ 37,535,753</b>	<b>\$ 38,755,598</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>



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

**Willamette Education Service District  
2018-2019 Budget**

**Revenue Detail Special Revenue Funds**

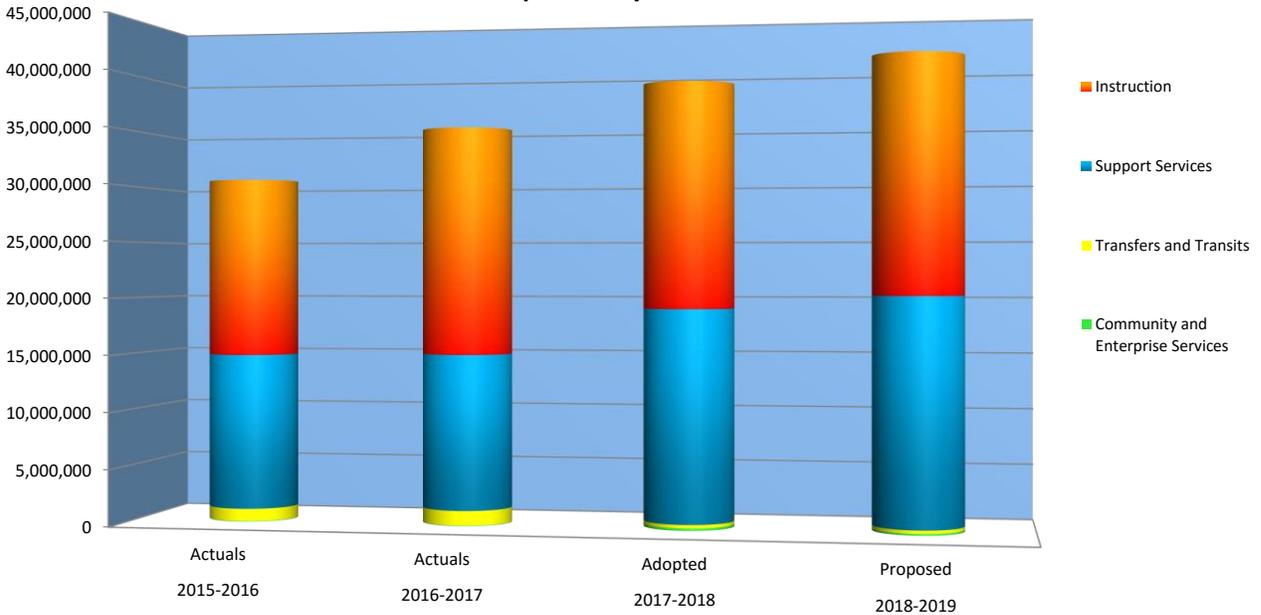
Revenue Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>200 Special Revenue Funds</b>							
R1310	Regular Day School Tuition	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -
R1740	Student Fees		55,409	64,500	64,000	64,000	64,000
R1920	Contributions/Donations	37,168	13,588	-	30,100	30,100	30,100
R1940	Services to Other LEAs	2,906,602	685,822	1,514,918	943,213	943,213	943,213
R1960	Recovery of Prior Years' Expense	6,630	3,351	-	-	-	-
R1990	Miscellaneous	403,844	504,416	200,691	108,655	108,655	108,655
R1991	Medicaid	-	70,631	75,000	-	-	-
R1992	Erate	201,640	205,303	230,000	252,941	252,941	252,941
R1994	Background Checks	906	753	1,300	1,500	1,500	1,500
R1995	HB2062 Fees	-	33,973	-	-	-	-
R1998	Intra-Agency Invoices	400,936	1,134,073	24,000	152,866	152,866	152,866
R1999	ODE Fed Non-Circular A-133	1,111,541		1,813,042	2,058,665	2,058,665	2,058,665
	<b>Major Account Total</b>	<b>\$ 5,069,267</b>	<b>\$ 2,707,319</b>	<b>\$ 3,927,451</b>	<b>\$ 3,611,940</b>	<b>\$ 3,611,940</b>	<b>\$ 3,611,940</b>
R2200	Restricted Revenue	\$ -	\$ 14,173	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	<b>Major Account Total</b>	<b>\$ -</b>	<b>\$ 14,173</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
R3299	Restricted Grants Other	\$ 13,409,228	\$ 18,930,324	\$ 17,930,250	\$ 18,955,581	\$ 18,955,581	\$ 18,955,581
	<b>Major Account Total</b>	<b>\$ 13,409,228</b>	<b>\$ 18,930,324</b>	<b>\$ 17,930,250</b>	<b>\$ 18,955,581</b>	<b>\$ 18,955,581</b>	<b>\$ 18,955,581</b>
R4300	Restricted Federal	\$ -	\$ -	\$ 25,988	\$ 27,592	\$ 27,592	\$ 27,592
R4500	Restricted Federal through State	5,914,383	6,377,817	6,847,356	6,557,254	6,557,254	6,557,254
	<b>Major Account Total</b>	<b>\$ 5,914,383</b>	<b>\$ 6,377,817</b>	<b>\$ 6,873,344</b>	<b>\$ 6,584,846</b>	<b>\$ 6,584,846</b>	<b>\$ 6,584,846</b>
R5200	Interfund Transfers	\$ 532,058	\$ 502,404	\$ 106,750	\$ 105,250	\$ 105,250	\$ 105,250
R5202	Resolution Transfers	6,302,566	7,320,675	9,003,938	10,758,214	10,758,214	10,758,214
R5400	Beginning Fund Balance	975,854	1,683,041	888,865	924,778	924,778	924,778
	<b>Major Account Total</b>	<b>\$ 7,810,478</b>	<b>\$ 9,506,120</b>	<b>\$ 9,999,553</b>	<b>\$ 11,788,242</b>	<b>\$ 11,788,242</b>	<b>\$ 11,788,242</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 32,203,356</b>	<b>\$ 37,535,753</b>	<b>\$ 38,755,598</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>

## Willamette Education Service District 2018-2019 Budget

### Summary by Major Function

200 Special Revenue Funds									
Major Function	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE
1000	Instruction	\$ 15,633,873	\$ 19,946,006	\$ 19,653,181	198.76	\$ 20,690,160	\$ 20,690,160	\$ 20,690,160	185.87
2000	Support Services	13,730,924	13,679,263	18,592,476	131.87	19,831,032	19,831,032	19,831,032	141.01
3000	Community and Enterprise Services	50,831	47,003	217,866	1.40	160,856	160,856	160,856	0.80
5000	Transfers and Transits	1,104,687	1,293,969	292,075		283,561	283,561	283,561	
		<b>\$ 30,520,315</b>	<b>\$ 34,966,241</b>	<b>\$ 38,755,598</b>	<b>332.03</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>327.68</b>

### Comparison by Function



### Summary by Major Account

200 Special Revenue Funds									
Account Group	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE
100	Salaries	\$ 14,212,920	\$ 14,312,542	\$ 18,766,654	332.03	\$ 19,065,512	\$ 19,065,512	\$ 19,065,512	327.68
200	Associated Payroll Costs	7,315,030	7,343,337	11,230,948		11,367,217	11,367,217	11,367,217	
300	Purchased Services	5,559,162	6,472,739	5,278,919		6,543,581	6,543,581	6,543,581	
400	Supplies & Materials	1,161,243	3,243,036	1,500,735		1,659,163	1,659,163	1,659,163	
500	Capital Outlay	51,167	867,787	-		70,000	70,000	70,000	
600	Other Objects	1,116,105	1,421,512	1,536,267		1,826,575	1,826,575	1,826,575	
700	Transfer	1,104,687	1,305,288	442,075		433,561	433,561	433,561	
		<b>\$ 30,520,315</b>	<b>\$ 34,966,241</b>	<b>\$ 38,755,598</b>	<b>332.03</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>327.68</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Actuals</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>	<b>2018-2019 Proposed</b>	<b>2018-2019 Approved</b>	<b>2018-2019 Adopted</b>	<b>2018-2019 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Programs for Children with Special Needs</b>											
1221	Learning Centers	100	Salaries	\$ 129,551	\$ 148,135	\$ 156,676	2.65	\$ 190,097	\$ 190,097	\$ 190,097	3.05
		200	Associated Payroll Costs	58,881	63,341	81,222		107,082	107,082	107,082	
		300	Purchased Services	5,327	4,838	5,616		10,333	10,333	10,333	
		400	Supplies & Materials	28,662	50,343	4,000		27,084	27,084	27,084	
		600	Other Objects	11,699	14,666	13,953		22,404	22,404	22,404	
			<b>Program Total</b>	<b>\$ 234,121</b>	<b>\$ 281,323</b>	<b>\$ 261,467</b>	<b>2.65</b>	<b>\$ 357,000</b>	<b>\$ 357,000</b>	<b>\$ 357,000</b>	<b>3.05</b>
1261	Early Intervention	100	Salaries	\$ 1,438,036	\$ 1,350,422	\$ 1,966,370	29.02	\$ 2,327,699	\$ 2,327,699	\$ 2,327,699	36.83
		200	Associated Payroll Costs	756,501	715,611	1,179,979		1,424,922	1,424,922	1,424,922	
		300	Purchased Services	309,094	486,507	133,655		141,931	141,931	141,931	
		400	Supplies & Materials	69,146	444,303	71,386		26,645	26,645	26,645	
		500	Capital Outlay	-	26,715	-		-	-	-	
		600	Other Objects	82,078	103,000	120,027		158,175	158,175	158,175	
			<b>Program Total</b>	<b>\$ 2,654,854</b>	<b>\$ 3,126,558</b>	<b>\$ 3,471,417</b>	<b>29.02</b>	<b>\$ 4,079,372</b>	<b>\$ 4,079,372</b>	<b>\$ 4,079,372</b>	<b>36.83</b>
1262	Early Childhood	100	Salaries	\$ 3,645,075	\$ 4,140,574	\$ 5,444,009	121.80	\$ 4,914,935	\$ 4,914,935	\$ 4,914,935	103.35
		200	Associated Payroll Costs	2,062,412	2,327,200	3,623,623		3,205,102	3,205,102	3,205,102	
		300	Purchased Services	1,687,060	2,764,484	701,588		897,955	897,955	897,955	
		400	Supplies & Materials	78,175	670,390	194,477		114,113	114,113	114,113	
		500	Capital Outlay	-	340,332	-		30,000	30,000	30,000	
		600	Other Objects	447,357	598,583	600,976		661,613	661,613	661,613	
			<b>Program Total</b>	<b>\$ 7,920,079</b>	<b>\$ 10,841,563</b>	<b>\$ 10,564,673</b>	<b>121.80</b>	<b>\$ 9,823,718</b>	<b>\$ 9,823,718</b>	<b>\$ 9,823,718</b>	<b>103.35</b>
1280	Alternative Education	100	Salaries	\$ 611,757	\$ 520,742	\$ 578,149	12.10	\$ 640,850	\$ 640,850	\$ 640,850	14.35
		200	Associated Payroll Costs	305,478	265,475	372,514		437,877	437,877	437,877	
		300	Purchased Services	59,416	53,322	32,493		65,412	65,412	65,412	
		400	Supplies & Materials	35,464	53,273	30,345		34,200	34,200	34,200	
		500	Capital Outlay	-	-	-		-	-	-	
		600	Other Objects	3,778	44	250		250	250	250	
			<b>Program Total</b>	<b>\$ 1,015,893</b>	<b>\$ 892,856</b>	<b>\$ 1,013,751</b>	<b>12.10</b>	<b>\$ 1,178,589</b>	<b>\$ 1,178,589</b>	<b>\$ 1,178,589</b>	<b>14.35</b>
2126	Placement Services	100	Salaries	\$ 166,015	\$ 168,077	\$ 220,501	4.56	\$ 212,537	\$ 212,537	\$ 212,537	4.61
		200	Associated Payroll Costs	78,140	75,046	129,266		145,404	145,404	145,404	
		300	Purchased Services	58,754	55,824	99,827		17,778	17,778	17,778	
		400	Supplies & Materials	3,088	35,383	11,558		12,840	12,840	12,840	
		600	Other Objects	13,674	15,800	12,501		25,805	25,805	25,805	
		700	Transfer	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 319,670</b>	<b>\$ 350,130</b>	<b>\$ 473,653</b>	<b>4.56</b>	<b>\$ 414,364</b>	<b>\$ 414,364</b>	<b>\$ 414,364</b>	<b>4.61</b>
2132	Medical Services	100	Salaries	\$ 999	\$ -	\$ 1,298	0.02	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	453	-	1,362		-	-	-	
		300	Purchased Services	4,314	2,370	160		-	-	-	
		400	Supplies & Materials	47,870	-	30		-	-	-	
			<b>Program Total</b>	<b>\$ 53,635</b>	<b>\$ 2,370</b>	<b>\$ 2,850</b>	<b>0.02</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
2134	Nursing Services	100	Salaries	\$ 110,912	\$ 174,475	\$ 213,923	3.54	\$ 173,841	\$ 173,841	\$ 173,841	2.94
		200	Associated Payroll Costs	47,757	87,799	124,627		95,363	95,363	95,363	
		300	Purchased Services	6,676	58,161	11,127		7,561	7,561	7,561	
		400	Supplies & Materials	19,239	9,238	6,612		6,612	6,612	6,612	
		600	Other Objects	51	5	-		-	-	-	
			<b>Program Total</b>	<b>\$ 184,634</b>	<b>\$ 329,678</b>	<b>\$ 356,289</b>	<b>3.54</b>	<b>\$ 283,377</b>	<b>\$ 283,377</b>	<b>\$ 283,377</b>	<b>2.94</b>
2135	Medicaid	100	Salaries	\$ 106,645	\$ 92,955	\$ 98,085	1.86	\$ 175,946	\$ 175,946	\$ 175,946	2.86
		200	Associated Payroll Costs	55,998	53,763	85,736		109,553	109,553	109,553	
		300	Purchased Services	6,273	2,424	3,819		4,848	4,848	4,848	
		400	Supplies & Materials	326	499	211,886		124,403	124,403	124,403	
		600	Other Objects	225	12,671	-		-	-	-	
			<b>Program Total</b>	<b>\$ 169,466</b>	<b>\$ 162,312</b>	<b>\$ 399,526</b>	<b>1.86</b>	<b>\$ 414,750</b>	<b>\$ 414,750</b>	<b>\$ 414,750</b>	<b>2.86</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Actuals</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>	<b>2018-2019 Proposed</b>	<b>2018-2019 Approved</b>	<b>2018-2019 Adopted</b>	<b>2018-2019 FTE</b>
2140	Behavior/ Psych	100	Salaries	\$ 94,856	\$ 64,819	\$ 61,667	0.80	\$ 98,663	\$ 98,663	\$ 98,663	0.80
		200	Associated Payroll Costs	43,850	21,270	29,234		33,682	33,682	33,682	
		300	Purchased Services	20,367	4,027	2,121		2,109	2,109	2,109	
		400	Supplies & Materials	11,578	2,634	3,175		3,175	3,175	3,175	
		600	Other Objects	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 170,651</b>	<b>\$ 92,750</b>	<b>\$ 96,197</b>	<b>0.80</b>	<b>\$ 137,629</b>	<b>\$ 137,629</b>	<b>\$ 137,629</b>	<b>0.80</b>
2150	Speech Path/Audio	100	Salaries	\$ 686,744	\$ 696,299	\$ 1,174,613	19.90	\$ 1,294,404	\$ 1,294,404	\$ 1,294,404	21.65
		200	Associated Payroll Costs	339,579	333,568	705,762		751,180	751,180	751,180	
		300	Purchased Services	524,609	631,678	60,402		57,841	57,841	57,841	
		400	Supplies & Materials	44,983	52,052	20,000		20,552	20,552	20,552	
		600	Other Objects	19,963	10,204	21,400		22,122	22,122	22,122	
			<b>Program Total</b>	<b>\$ 1,615,878</b>	<b>\$ 1,723,801</b>	<b>\$ 1,982,177</b>	<b>19.90</b>	<b>\$ 2,146,099</b>	<b>\$ 2,146,099</b>	<b>\$ 2,146,099</b>	<b>21.65</b>
2159	Audiological Equipment & Repair	300	Purchased Services	\$ -	\$ 2,277	\$ 5,000	-	\$ -	\$ -	\$ -	-
		400	Supplies & Materials	-	83,226	95,000		-	-	-	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ 85,503</b>	<b>\$ 100,000</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
2160	Other Student Treatment	100	Salaries	\$ 4,048	\$ 1,407	\$ 7,500	-	\$ 6,666	\$ 6,666	\$ 6,666	-
		200	Associated Payroll Costs	1,038	367	2,428		2,034	2,034	2,034	
		300	Purchased Services	321	632	1,500		3,500	3,500	3,500	
		400	Supplies & Materials	5,429	12,285	8,707		8,134	8,134	8,134	
		600	Other Objects	570	808	1,108		1,342	1,342	1,342	
			<b>Program Total</b>	<b>\$ 11,406</b>	<b>\$ 15,499</b>	<b>\$ 21,243</b>	<b>-</b>	<b>\$ 21,676</b>	<b>\$ 21,676</b>	<b>\$ 21,676</b>	<b>-</b>
2161	Hearing/Vision Impaired	100	Salaries	\$ 2,014,811	\$ 2,022,894	\$ 2,117,601	33.72	\$ 2,248,664	\$ 2,248,664	\$ 2,248,664	34.08
		200	Associated Payroll Costs	992,882	991,280	1,208,753		1,275,000	1,275,000	1,275,000	
		300	Purchased Services	266,043	295,883	200,101		290,100	290,100	290,100	
		400	Supplies & Materials	128,614	402,645	66,095		121,035	121,035	121,035	
		500	Capital Outlay	43,381	199,862	-		-	-	-	
		600	Other Objects	173,184	205,428	183,048		245,626	245,626	245,626	
			<b>Program Total</b>	<b>\$ 3,618,914</b>	<b>\$ 4,117,992</b>	<b>\$ 3,775,598</b>	<b>33.72</b>	<b>\$ 4,180,425</b>	<b>\$ 4,180,425</b>	<b>\$ 4,180,425</b>	<b>34.08</b>
2162	Autism	100	Salaries	\$ 707,764	\$ 771,249	\$ 827,851	13.49	\$ 906,253	\$ 906,253	\$ 906,253	15.75
		200	Associated Payroll Costs	362,191	405,890	489,436		548,204	548,204	548,204	
		300	Purchased Services	92,581	90,580	107,270		146,424	146,424	146,424	
		400	Supplies & Materials	34,908	229,391	44,459		38,766	38,766	38,766	
		600	Other Objects	32,169	49,274	48,552		64,535	64,535	64,535	
			<b>Program Total</b>	<b>\$ 1,229,612</b>	<b>\$ 1,546,384</b>	<b>\$ 1,517,568</b>	<b>13.49</b>	<b>\$ 1,704,182</b>	<b>\$ 1,704,182</b>	<b>\$ 1,704,182</b>	<b>15.75</b>
2164	Orthopedically Impaired	100	Salaries	\$ 127,689	\$ 322,055	\$ 390,472	5.84	\$ 404,590	\$ 404,590	\$ 404,590	6.46
		200	Associated Payroll Costs	66,533	165,411	217,555		223,858	223,858	223,858	
		300	Purchased Services	232,811	129,269	60,712		143,193	143,193	143,193	
		400	Supplies & Materials	87,116	167,919	89,453		176,460	176,460	176,460	
		600	Other Objects	9,712	22,764	21,384		33,172	33,172	33,172	
			<b>Program Total</b>	<b>\$ 523,860</b>	<b>\$ 807,418</b>	<b>\$ 779,576</b>	<b>5.84</b>	<b>\$ 981,273</b>	<b>\$ 981,273</b>	<b>\$ 981,273</b>	<b>6.46</b>
2220	Educational Media	100	Salaries	\$ 179,098	\$ 179,567	\$ 179,077	3.50	\$ 191,302	\$ 191,302	\$ 191,302	3.50
		200	Associated Payroll Costs	86,478	88,937	115,956		106,132	106,132	106,132	
		300	Purchased Services	70,186	74,939	73,487		76,669	76,669	76,669	
		400	Supplies & Materials	82,144	67,619	104,550		80,199	80,199	80,199	
		600	Other Objects	19,170	27,777	38,609		32,050	32,050	32,050	
			<b>Program Total</b>	<b>\$ 437,077</b>	<b>\$ 438,839</b>	<b>\$ 511,679</b>	<b>3.50</b>	<b>\$ 486,352</b>	<b>\$ 486,352</b>	<b>\$ 486,352</b>	<b>3.50</b>
2570	Internal Services	100	Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	-	-		-	-	-	
		300	Purchased Services	12,474	-	-		-	-	-	
		400	Supplies & Materials	30,847	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 43,321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Programs for Children with Special Needs</b>				<b>\$ 20,203,074</b>	<b>\$ 24,814,976</b>	<b>\$ 25,327,664</b>	<b>252.80</b>	<b>\$ 26,208,806</b>	<b>\$ 26,208,806</b>	<b>\$ 26,208,806</b>	<b>250.23</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Actuals</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>	<b>2018-2019 Proposed</b>	<b>2018-2019 Approved</b>	<b>2018-2019 Adopted</b>	<b>2018-2019 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>School Improvement Services</b>											
1294	Youth Corrections	100	Salaries	\$ 1,873,927	\$ 2,105,493	\$ 2,114,537	32.19	\$ 2,184,962	\$ 2,184,962	\$ 2,184,962	32.08
		200	Associated Payroll Costs	925,686	1,025,221	1,206,722		1,229,569	1,229,569	1,229,569	
		300	Purchased Services	231,872	240,381	240,688		447,698	447,698	447,698	
		400	Supplies & Materials	215,688	595,059	145,270		443,325	443,325	443,325	
		500	Capital Outlay	7,786	235,151	-		40,000	40,000	40,000	
		600	Other Objects	173,746	233,378	207,634		292,502	292,502	292,502	
			<b>Program Total</b>	<b>\$ 3,428,705</b>	<b>\$ 4,434,683</b>	<b>\$ 3,914,851</b>	<b>32.19</b>	<b>\$ 4,638,056</b>	<b>\$ 4,638,056</b>	<b>\$ 4,638,056</b>	<b>32.08</b>
2110	Improvement of Instruction	100	Salaries	\$ -	\$ -	\$ -		\$ 142,918	\$ 142,918	\$ 142,918	2.10
		200	Associated Payroll Costs					78,107	78,107	78,107	
		300	Purchased Services					63,401	63,401	63,401	
		400	Supplies & Materials					42,904	42,904	42,904	
		600	Other Objects					22,670	22,670	22,670	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>2.10</b>
2115	Student Safety	100	Salaries	\$ 67,944	\$ 68,757	\$ 69,781	1.02	\$ 73,149	\$ 73,149	\$ 73,149	1.02
		200	Associated Payroll Costs	34,385	35,833	41,030		42,527	42,527	42,527	
		300	Purchased Services	1,704	1,481	4,170		3,220	3,220	3,220	
		400	Supplies & Materials	-	-	111		104	104	104	
		600	Other Objects	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 104,033</b>	<b>\$ 106,071</b>	<b>\$ 115,092</b>	<b>1.02</b>	<b>\$ 119,000</b>	<b>\$ 119,000</b>	<b>\$ 119,000</b>	<b>1.02</b>
2119	Attendance/ Social Work	100	Salaries	\$ 65,074	\$ 88,013	\$ 107,975	1.33	\$ 116,514	\$ 116,514	\$ 116,514	1.91
		200	Associated Payroll Costs	26,024	27,372	37,483		39,808	39,808	39,808	
		300	Purchased Services	14,691	7,072	18,738		12,629	12,629	12,629	
		400	Supplies & Materials	624	7,026	5,000		4,498	4,498	4,498	
		600	Other Objects	220	220	300		300	300	300	
			<b>Program Total</b>	<b>\$ 106,632</b>	<b>\$ 129,703</b>	<b>\$ 169,496</b>	<b>1.33</b>	<b>\$ 173,749</b>	<b>\$ 173,749</b>	<b>\$ 173,749</b>	<b>1.91</b>
2210	Improvement of Instruction	100	Salaries	\$ 8,443	\$ 5,714	\$ 6,395	-	\$ 7,857	\$ 7,857	\$ 7,857	-
		200	Associated Payroll Costs	3,114	1,484	2,441		3,020	3,020	3,020	
		300	Purchased Services	14,962	2,968	3,019		671	671	671	
		400	Supplies & Materials	-	773	-		1,750	1,750	1,750	
		600	Other Objects	1,395	1,169	1,286		1,227	1,227	1,227	
			<b>Program Total</b>	<b>\$ 27,914</b>	<b>\$ 12,108</b>	<b>\$ 13,141</b>	<b>-</b>	<b>\$ 14,525</b>	<b>\$ 14,525</b>	<b>\$ 14,525</b>	<b>-</b>
2211	Direction School Improvement	100	Salaries	\$ 241,939	\$ 249,689	\$ 771,333	12.20	\$ 468,710	\$ 468,710	\$ 468,710	6.58
		200	Associated Payroll Costs	112,476	103,697	429,422		254,264	254,264	254,264	
		300	Purchased Services	279,636	225,195	429,531		380,016	380,016	380,016	
		400	Supplies & Materials	21,747	63,449	66,007		91,308	91,308	91,308	
		600	Other Objects	32,598	25,687	53,849		28,943	28,943	28,943	
			<b>Program Total</b>	<b>\$ 688,395</b>	<b>\$ 667,717</b>	<b>\$ 1,750,142</b>	<b>12.20</b>	<b>\$ 1,223,241</b>	<b>\$ 1,223,241</b>	<b>\$ 1,223,241</b>	<b>6.58</b>
2213	Curriculum Development	300	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		400	Supplies & Materials	2,680	-	-	-	-	-	-	-
			<b>Program Total</b>	<b>\$ 2,680</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Actuals</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>	<b>2018-2019 Proposed</b>	<b>2018-2019 Approved</b>	<b>2018-2019 Adopted</b>	<b>2018-2019 FTE</b>
2219	Other Improvement of Instruction Services	100	Salaries	\$ 88,012	\$ 64,500	\$ 136,152	1.51	\$ 143,126	\$ 143,126	\$ 143,126	3.00
		200	Associated Payroll Costs	31,066	19,207	64,889		76,590	76,590	76,590	
		300	Purchased Services	36,374	67,264	43,491		23,612	23,612	23,612	
		400	Supplies & Materials	3,851	9,276	30,788		19,758	19,758	19,758	
		600	Other Objects	957	750	1,000		1,000	1,000	1,000	
			<b>Program Total</b>	<b>\$ 160,261</b>	<b>\$ 160,997</b>	<b>\$ 276,320</b>	<b>1.51</b>	<b>\$ 264,086</b>	<b>\$ 264,086</b>	<b>\$ 264,086</b>	<b>3.00</b>
2223	Library Media Services	100	Salaries	\$ 11,600	\$ 7,675	\$ 7,512	-	\$ 8,000	\$ 8,000	\$ 8,000	-
		200	Associated Payroll Costs	1,014	643	648		671	671	671	
		400	Supplies & Materials	-	103	-		500	500	500	
		600	Other Objects	14	15	22					
			<b>Program Total</b>	<b>\$ 12,628</b>	<b>\$ 8,436</b>	<b>\$ 8,182</b>	<b>-</b>	<b>\$ 9,171</b>	<b>\$ 9,171</b>	<b>\$ 9,171</b>	<b>-</b>
2230	Curriculum, Assessment, Research	100	Salaries	\$ -	\$ 2,640	\$ 5,000	-	\$ 5,000	\$ 5,000	\$ 5,000	-
		200	Associated Payroll Costs	-	730	431		1,026	1,026	1,026	
		300	Purchased Services	-	895	-		-	-	-	
		400	Supplies & Materials	-	50	350		724	724	724	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ 4,315</b>	<b>\$ 5,781</b>	<b>-</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	<b>\$ 6,750</b>	<b>-</b>
2232	Willamette Curriculum Coalition	100	Salaries	\$ 30,515	\$ 21,203	\$ 53,293	0.54	\$ 27,860	\$ 27,860	\$ 27,860	0.27
		200	Associated Payroll Costs	14,087	8,244	26,547		13,770	13,770	13,770	
		300	Purchased Services	37,259	28,638	62,954		28,547	28,547	28,547	
		400	Supplies & Materials	1,826	3,454	29,206		7,963	7,963	7,963	
		600	Other Objects	1,022	313	3,000		3,000	3,000	3,000	
			<b>Program Total</b>	<b>\$ 84,709</b>	<b>\$ 61,852</b>	<b>\$ 175,000</b>	<b>0.54</b>	<b>\$ 81,140</b>	<b>\$ 81,140</b>	<b>\$ 81,140</b>	<b>0.27</b>
2240	Staff Development	100	Salaries	\$ 71,800	\$ 15,714	\$ 19,082	-	\$ 46,347	\$ 46,347	\$ 46,347	0.05
		200	Associated Payroll Costs	53,915	3,884	4,891		22,438	22,438	22,438	
		300	Purchased Services	55,985	6,973	10,700		14,298	14,298	14,298	
		400	Supplies & Materials	7,253	2,968	17,628		18,754	18,754	18,754	
		600	Other Objects	7,910	446	10,272		5,162	5,162	5,162	
			<b>Program Total</b>	<b>\$ 196,863</b>	<b>\$ 29,985</b>	<b>\$ 62,573</b>	<b>-</b>	<b>\$ 106,999</b>	<b>\$ 106,999</b>	<b>\$ 106,999</b>	<b>0.05</b>
2622	OR Skills	100	Salaries	\$ -	\$ -	\$ -	-	\$ 11,111	\$ 11,111	\$ 11,111	0.30
		200	Associated Payroll Costs	-	-	-		8,117	8,117	8,117	
		300	Purchased Services	-	-	-		54,272	54,272	54,272	
		400	Supplies & Materials	-	-	-		2,500	2,500	2,500	
		600	Other Objects	-	-	-		4,560	4,560	4,560	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 80,560</b>	<b>\$ 80,560</b>	<b>\$ 80,560</b>	<b>0.30</b>
2663	Programming Services	300	Purchases Services	\$ 5,916	\$ -	\$ 50,000	-	\$ 37,500	\$ 37,500	\$ 37,500	-
	OR Skills	400	Supplies	-	-	-		12,500	12,500	12,500	
			<b>Program Total</b>	<b>\$ 5,916</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>-</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-</b>
<b>Total School Improvement Services</b>				<b>\$ 4,818,737</b>	<b>\$ 5,615,867</b>	<b>\$ 6,540,578</b>	<b>48.79</b>	<b>\$ 7,117,277</b>	<b>\$ 7,117,277</b>	<b>\$ 7,117,277</b>	<b>47.30</b>

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**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Actuals</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>	<b>2018-2019 Proposed</b>	<b>2018-2019 Approved</b>	<b>2018-2019 Adopted</b>	<b>2018-2019 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Technology Services and Support</b>											
2660	Technology Services	100	Salaries	\$ 1,030,882	\$ 324,703	\$ 287,571	4.92	\$ 326,678	\$ 326,678	\$ 326,678	6.67
		200	Associated Payroll Costs	502,962	156,664	161,220		190,829	190,829	190,829	
		300	Purchased Services	725,946	521,044	188,653		175,623	175,623	175,623	
		400	Supplies & Materials	174,147	232,472	75,520		65,005	65,005	65,005	
		500	Capital Outlay	-	22,302	-		-	-	-	
		600	Other Objects	5,011	25,315	2,264		3,437	3,437	3,437	
			<b>Program Total</b>	<b>\$ 2,438,948</b>	<b>\$ 1,282,500</b>	<b>\$ 715,228</b>	<b>4.92</b>	<b>\$ 761,572</b>	<b>\$ 761,572</b>	<b>\$ 761,572</b>	<b>6.67</b>
2664	Operations Services	100	Salaries	\$ 68,491	\$ 70,762	\$ 72,872	0.92	\$ 72,569	\$ 72,569	\$ 72,569	0.92
		200	Associated Payroll Costs	33,055	30,486	35,215		39,322	39,322	39,322	
		300	Purchased Services	284,685	242,194	309,036		299,128	299,128	299,128	
		400	Supplies & Materials	16	270	28,047		23,047	23,047	23,047	
		500	Capital OUTLAY	-	-	-		-	-	-	
		600	Other Objects	-	-	75		75	75	75	
		700	Transfer	-	165,999	150,000		150,000	150,000	150,000	
			<b>Program Total</b>	<b>\$ 386,248</b>	<b>\$ 509,712</b>	<b>\$ 595,245</b>	<b>0.92</b>	<b>\$ 584,141</b>	<b>\$ 584,141</b>	<b>\$ 584,141</b>	<b>0.92</b>
<b>Total Technology Services and Support</b>				<b>\$ 2,825,196</b>	<b>\$ 1,792,212</b>	<b>\$ 1,310,473</b>	<b>5.84</b>	<b>\$ 1,345,713</b>	<b>\$ 1,345,713</b>	<b>\$ 1,345,713</b>	<b>7.59</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Actuals</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>	<b>2018-2019 Proposed</b>	<b>2018-2019 Approved</b>	<b>2018-2019 Adopted</b>	<b>2018-2019 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Migrant Education and Services</b>											
1293	Migrant Education	100	Salaries	\$ 102,366	\$ 84,312	\$ 92,358	1.00	\$ 166,956	\$ 166,956	\$ 166,956	1.00
		200	Associated Payroll Costs	40,877	36,954	46,139		74,231	74,231	74,231	
		300	Purchased Services	209,059	211,726	252,678		313,079	313,079	313,079	
		400	Supplies & Materials	6,886	17,405	14,107		22,668	22,668	22,668	
		600	Other Objects	18,439	18,628	21,740		36,491	36,491	36,491	
			<b>Program Total</b>	<b>\$ 377,626</b>	<b>\$ 369,025</b>	<b>\$ 427,022</b>	<b>1.00</b>	<b>\$ 613,425</b>	<b>\$ 613,425</b>	<b>\$ 613,425</b>	<b>1.00</b>
2117	Identify/Recruit Migrant	100	Salaries	\$ 89,703	\$ 94,065	\$ 138,372	3.40	\$ 163,111	\$ 163,111	\$ 163,111	3.55
		200	Associated Payroll Costs	56,791	57,754	93,431		94,949	94,949	94,949	
		300	Purchased Services	4,506	9,209	5,166		9,700	9,700	9,700	
		400	Supplies & Materials	166	493	650		480	480	480	
		600	Other Objects	7,993	8,884	13,929		15,951	15,951	15,951	
			<b>Program Total</b>	<b>\$ 159,159</b>	<b>\$ 170,405</b>	<b>\$ 251,548</b>	<b>3.40</b>	<b>\$ 284,191</b>	<b>\$ 284,191</b>	<b>\$ 284,191</b>	<b>3.55</b>
2119	Attendance/ Social Work	100	Salaries	\$ 68,428	\$ 67,457	\$ 68,164	1.00	\$ 76,161	\$ 76,161	\$ 76,161	1.00
		200	Associated Payroll Costs	22,224	32,110	36,305		39,460	39,460	39,460	
		300	Purchased Services	5,234	4,814	6,155		15,636	15,636	15,636	
		400	Supplies & Materials	204	424	1,099		2,100	2,100	2,100	
		600	Other Objects	5,054	5,764	6,325		8,962	8,962	8,962	
			<b>Program Total</b>	<b>\$ 101,145</b>	<b>\$ 110,569</b>	<b>\$ 118,048</b>	<b>1.00</b>	<b>\$ 142,319</b>	<b>\$ 142,319</b>	<b>\$ 142,319</b>	<b>1.00</b>
2210	Improvement of Instruction	100	Salaries	\$ 33,017	\$ 34,412	\$ 179,884	2.50	\$ 284,524	\$ 284,524	\$ 284,524	4.10
		200	Associated Payroll Costs	15,443	16,015	100,845		160,011	160,011	160,011	
		300	Purchased Services	4,317	2,654	24,012		56,315	56,315	56,315	
		400	Supplies & Materials	72	-	29,052		23,175	23,175	23,175	
		600	Other Objects	2,780	2,919	25,539		41,781	41,781	41,781	
			<b>Program Total</b>	<b>\$ 55,629</b>	<b>\$ 56,000</b>	<b>\$ 359,332</b>	<b>2.50</b>	<b>\$ 565,806</b>	<b>\$ 565,806</b>	<b>\$ 565,806</b>	<b>4.10</b>
2324	State/Federal Relation Services	300	Purchased Services	\$ 6,940	\$ 4,382	\$ -	-	\$ 5,925	\$ 5,925	\$ 5,925	-
		400	Supplies & Materials	582	697			760	760	760	
		600	Other Objects	396	279			441	441	441	
			<b>Program Total</b>	<b>\$ 7,918</b>	<b>\$ 5,358</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 7,126</b>	<b>\$ 7,126</b>	<b>\$ 7,126</b>	<b>-</b>
2620	Planning Research & Development	100	Salaries	\$ 17,763	\$ 18,268	\$ 18,806	-	\$ 19,525	\$ 19,525	\$ 19,525	0.35
		200	Associated Payroll Costs	9,109	10,265	11,693		12,120	12,120	12,120	
		300	Purchased Services	69,814	69,965	103,525		135,236	135,236	135,236	
		400	Supplies & Materials	740	1,206	3,300		7,877	7,877	7,877	
		600	Other Objects	11,504	1,664	5,964		10,091	10,091	10,091	
			<b>Program Total</b>	<b>\$ 108,930</b>	<b>\$ 101,368</b>	<b>\$ 143,288</b>	<b>-</b>	<b>\$ 184,849</b>	<b>\$ 184,849</b>	<b>\$ 184,849</b>	<b>0.35</b>
2623	Evaluation Services	300	Purchased Services	\$ 4,308	\$ -	\$ 2,200	-	\$ 2,200	\$ 2,200	\$ 2,200	-
		400	Supplies & Materials	1,708	2,280	3,500		5,000	5,000	5,000	
		600	Other Objects	316	125	313		475	475	475	
			<b>Program Total</b>	<b>\$ 6,333</b>	<b>\$ 2,405</b>	<b>\$ 6,013</b>	<b>\$</b>	<b>\$ 7,675</b>	<b>\$ 7,675</b>	<b>\$ 7,675</b>	<b>\$</b>
2662	OMSIS	300	Purchased Services	\$ 130,909	\$ 113,248	\$ 95,187	-	\$ 174,623	\$ 174,623	\$ 174,623	-
		600	Other Objects	6,886	6,229	5,235		10,274	10,274	10,274	
			<b>Program Total</b>	<b>\$ 137,795</b>	<b>\$ 119,477</b>	<b>\$ 100,422</b>	<b>\$</b>	<b>\$ 184,897</b>	<b>\$ 184,897</b>	<b>\$ 184,897</b>	<b>\$</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

<b>200 Special Revenue Funds</b>											
<b>Program</b>	<b>Budget Unit Title</b>	<b>Major Account</b>	<b>Account Title</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Actuals</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>	<b>2018-2019 Proposed</b>	<b>2018-2019 Approved</b>	<b>2018-2019 Adopted</b>	<b>2018-2019 FTE</b>
2670	Records Management	100	Salaries	\$ 107,284	\$ 109,370	\$ 151,616	3.00	\$ 101,024	\$ 101,024	\$ 101,024	1.75
		200	Associated Payroll Costs	60,857	61,359	99,364		63,777	63,777	63,777	
		300	Purchased Services	9,188	4,838	16,849		34,812	34,812	34,812	
		400	Supplies & Materials	1,271	3,059	16,798		16,799	16,799	16,799	
		600	Other Objects	9,394	9,867	15,865		14,497	14,497	14,497	
			<b>Program Total</b>	<b>\$ 187,995</b>	<b>\$ 188,493</b>	<b>\$ 300,492</b>	<b>3.00</b>	<b>\$ 230,909</b>	<b>\$ 230,909</b>	<b>\$ 230,909</b>	<b>1.75</b>
3300	Community Services	100	Salaries	\$ 26,914	\$ 27,530	\$ 100,735	1.40	\$ 57,988	\$ 57,988	\$ 57,988	0.80
		200	Associated Payroll Costs	12,396	12,812	56,089		30,420	30,420	30,420	
		300	Purchased Services	5,242	1,597	27,727		44,818	44,818	44,818	
		400	Supplies & Materials	3,739	2,614	19,125		14,904	14,904	14,904	
		600	Other Objects	2,540	2,450	14,190		12,726	12,726	12,726	
			<b>Program Total</b>	<b>\$ 50,831</b>	<b>\$ 47,003</b>	<b>\$ 217,866</b>	<b>1.40</b>	<b>\$ 160,856</b>	<b>\$ 160,856</b>	<b>\$ 160,856</b>	<b>0.80</b>
<b>Total Migrant Education and Services</b>				<b>\$ 1,193,361</b>	<b>\$ 1,170,103</b>	<b>\$ 1,927,259</b>	<b>12.30</b>	<b>\$ 2,382,053</b>	<b>\$ 2,382,053</b>	<b>\$ 2,382,053</b>	<b>12.56</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Administrative Services and Support</b>											
2310	Legal Service	100	Salaries	\$ -	\$ -	\$ -	-	\$ 126,381	\$ 126,381	\$ 126,381	1.00
		200	Associated Payroll Costs	-	-	-	-	59,558	59,558	59,558	
		300	Purchased Services	-	-	-	-	4,605	4,605	4,605	
		400	Supplies & Materials	-	-	-	-	10,150	10,150	10,150	
		600	Other Objects	-	-	-	-	4,655	4,655	4,655	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 205,349</b>	<b>\$ 205,349</b>	<b>\$ 205,349</b>	<b>1.00</b>
2524	Substitute Management Service	300	Purchased Services	\$ -	\$ -	\$ 1,656,272	-	\$ 2,224,000	\$ 2,224,000	\$ 2,224,000	-
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,656,272</b>	<b>-</b>	<b>\$ 2,224,000</b>	<b>\$ 2,224,000</b>	<b>\$ 2,224,000</b>	<b>-</b>
2540	Facilities	100	Salaries	\$ 43,036	\$ 48,212	\$ 63,370	1.70	\$ 34,636	\$ 34,636	\$ 34,636	1.00
		200	Associated Payroll Costs	29,985	31,886	50,921	-	28,742	28,742	28,742	
		300	Purchased Services	19,889	4,279	6,225	-	6,055	6,055	6,055	
		400	Supplies & Materials	5,944	7,328	4,800	-	4,800	4,800	4,800	
		500	Capital Outlay	-	43,425	-	-	-	-	-	
		600	Other Objects	1,594	2,168	4,330	-	2,300	2,300	2,300	
			<b>Program Total</b>	<b>\$ 100,448</b>	<b>\$ 137,298</b>	<b>\$ 129,646</b>	<b>1.70</b>	<b>\$ 76,533</b>	<b>\$ 76,533</b>	<b>\$ 76,533</b>	<b>1.00</b>
2610	Central Support	100	Salaries	\$ 141,784	\$ 146,563	\$ 155,429	2.00	\$ 192,409	\$ 192,409	\$ 192,409	3.00
		200	Associated Payroll Costs	71,392	73,574	87,937	-	118,068	118,068	118,068	
		300	Purchased Services	23,885	18,264	31,000	-	44,325	44,325	44,325	
		400	Supplies & Materials	4,509	6,675	7,749	-	13,517	13,517	13,517	
		600	Other Objects	12,707	13,479	15,516	-	24,309	24,309	24,309	
			<b>Program Total</b>	<b>\$ 254,277</b>	<b>\$ 258,555</b>	<b>\$ 297,631</b>	<b>2.00</b>	<b>\$ 392,628</b>	<b>\$ 392,628</b>	<b>\$ 392,628</b>	<b>3.00</b>
2620	Planning/Research	100	Salaries	\$ -	\$ -	\$ 708,625	8.60	\$ 410,799	\$ 410,799	\$ 410,799	5.00
		200	Associated Payroll Costs	-	-	269,832	-	217,460	217,460	217,460	
		300	Purchased Services	20,536	23,575	181,068	-	57,308	57,308	57,308	
		400	Supplies & Materials	-	-	25,135	-	6,773	6,773	6,773	
		600	Other Objects	-	-	64,340	-	12,349	12,349	12,349	
			<b>Program Total</b>	<b>\$ 20,536</b>	<b>\$ 23,575</b>	<b>\$ 1,249,000</b>	<b>8.60</b>	<b>\$ 704,689</b>	<b>\$ 704,689</b>	<b>\$ 704,689</b>	<b>5.00</b>
2624	Planning Services	100	Salaries	\$ -	\$ 3,820	\$ -	-	\$ 10,750	\$ 10,750	\$ 10,750	-
		200	Associated Payroll Costs	-	2,187	-	-	2,970	2,970	2,970	
		300	Purchased Services	-	2,769	8,697	-	8,675	8,675	8,675	
		400	Supplies & Materials	-	4,859	15,000	-	1,302	1,302	1,302	
		600	Other Objects	-	738	1,303	-	1,303	1,303	1,303	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ 14,373</b>	<b>\$ 25,000</b>	<b>-</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>-</b>
5200	Transfer Funds	700	Transfer	\$ 465,587	\$ 494,370	\$ 86,750	-	\$ 85,250	\$ 85,250	\$ 85,250	-
			<b>Program Total</b>	<b>\$ 465,587</b>	<b>\$ 494,370</b>	<b>\$ 86,750</b>	<b>-</b>	<b>\$ 85,250</b>	<b>\$ 85,250</b>	<b>\$ 85,250</b>	<b>-</b>
5300	Apportionment of Funds	700	Transfer	\$ 639,100	\$ 644,919	\$ 205,325	-	\$ 198,311	\$ 198,311	\$ 198,311	-
			<b>Program Total</b>	<b>\$ 639,100</b>	<b>\$ 644,919</b>	<b>\$ 205,325</b>	<b>-</b>	<b>\$ 198,311</b>	<b>\$ 198,311</b>	<b>\$ 198,311</b>	<b>-</b>
<b>Total Administrative Services and Support</b>				<b>\$ 1,479,947</b>	<b>\$ 1,573,090</b>	<b>\$ 3,649,624</b>	<b>12.00</b>	<b>\$ 3,911,760</b>	<b>\$ 3,911,760</b>	<b>\$ 3,911,760</b>	<b>10.00</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>				<b>\$ 30,520,315</b>	<b>\$ 34,966,248</b>	<b>\$ 38,755,598</b>	<b>331.73</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>\$ 40,965,609</b>	<b>327.68</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 Proposed Budget

### Debt Service Fund

The Debt Service Fund receives transfers from other funds to repay two facility bonds, the borrowing for the Marion Center renovation, and three bonds for Unfunded Actuarial Liability for PERS.



**Willamette Education Service District  
2018-2019 Budget**

**Revenue Summary Debt Service Fund**

Revenue Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>300</b>	<b>Debt Service</b>						
R1500	Earnings on Investments	\$ 207	\$ 2,825	\$ 301	\$ 300	\$ 300	\$ 300
R1910	Rentals	55,290	(380)	-			
R1970	Services To Other Funds	1,899,656	1,993,665	2,086,870	2,184,168	2,184,168	2,184,168
R5200	Interfund Transfers	532,286	808,095	805,686	752,886	752,886	752,886
R5300	Sale Comp Loss Fixed Assets	313,823		-			
R5400	Beginning Fund Balance	12,755	41	-			
	<b>Fund 300 Total</b>	<b>\$ 2,814,018</b>	<b>\$ 2,804,246</b>	<b>\$ 2,892,857</b>	<b>\$ 2,937,354</b>	<b>\$ 2,937,354</b>	<b>\$ 2,937,354</b>
<b>TOTAL DEBT SERVICE REVENUE</b>		<b>\$ 2,814,018</b>	<b>\$ 2,804,246</b>	<b>\$ 2,892,857</b>	<b>\$ 2,937,354</b>	<b>\$ 2,937,354</b>	<b>\$ 2,937,354</b>

**Expenditure Summary Debt Service Fund**

Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>300</b>	<b>Debt Service</b>						
5100							
610	Redemption of Principal	\$ 1,474,380	\$ 1,302,445	\$ 1,329,680	\$ 1,312,739	\$ 1,312,739	\$ 1,312,739
620	Interest	1,339,597	1,499,659	1,563,177	1,624,615	1,624,615	1,624,615
	<b>Program Total</b>	<b>\$ 2,813,977</b>	<b>\$ 2,802,103</b>	<b>\$ 2,892,857</b>	<b>\$ 2,937,354</b>	<b>\$ 2,937,354</b>	<b>\$ 2,937,354</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>\$ 2,813,977</b>	<b>\$ 2,802,103</b>	<b>\$ 2,892,857</b>	<b>\$ 2,937,354</b>	<b>\$ 2,937,354</b>	<b>\$ 2,937,354</b>

## Willamette Education Service District 2018-2019 Budget

### Changes in General Obligation Bonds will be as follows for the year ended June 30, 2018

General Obligation Bonds	Interest Rates	Balances June 30, 2017	Additions	Reductions	Balances June 30, 2018	Balances Due within One
<b>Series 2007 Refunding Bonds</b>						
Original issue \$2,150,000, 12 years;	4.5 - 5%					
Principal		\$ 440,000	\$ -	\$ (215,000)	\$ 225,000	\$ 225,000 (1)
<b>Series 2016 FFC</b>						
Original issue \$6,700,000, 15 years:	1.89%					
Principal		6,306,880	-	(397,736)	5,909,144	405,253
<b>Series 2008 Refunding Bonds</b>						
Original issue \$450,000, 10 years;	2 - 4.1%					
Principal		50,000	-	(50,000)	-	-
<b>Total General Obligation Bonds</b>		<b>\$ 6,796,880</b>	<b>\$ -</b>	<b>\$ (662,736)</b>	<b>\$ 6,134,144</b>	<b>\$ 630,253</b>

(1) The principal payment due in 18-19 will be paid in the 17-18 fiscal year

### Changes in PERS UAL Bonds will be as follows for the year ended June 30, 2018

PERS UAL Bonds	Interest Rates	Balances June 30, 2017	Additions	Reductions	Balances June 30, 2018	Balances Due within One Year
<b>Series 2003</b>						
Original issue \$15,260,920, 26 years;	1.5-6.27%					
Principal		\$ 10,386,301	\$ -	\$ (407,701)	\$ 10,386,301	\$ 404,444
<b>Series 2003 (Yamhill ESD)</b>						
Original issue \$3,441,101, 26 years;	2.76-6.27%					
Principal		2,401,605	-	(94,243)	2,401,605	93,041
<b>Series 2005</b>						
Original issue \$3,765,000, 24 years;	4.113-4.759%					
Principal		2,960,000	-	(165,000)	2,795,000	185,000
<b>Total PERS UAL Bonds</b>		<b>\$ 15,747,906</b>	<b>\$ -</b>	<b>\$ (666,944)</b>	<b>\$ 15,582,906</b>	<b>\$ 682,485</b>

## Willamette Education Service District 2018-2019 Budget

**Future maturities of bonds outstanding as of June 30, 2018 are as follows:**

Fiscal Year	General Obligation Bonds					
	Series 2016		Series 2007		Series 2008	
Ending	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 405,253	\$ 111,683	\$ 215,000 (1)	\$ 16,625	\$ -	\$ -
2020	412,913	104,024	225,000	5,625	-	-
2021	420,717	96,220				
2022	428,668	84,217				
2023-2027	2,267,975	272,174				
2028-2031	1,973,618	75,476	-	-	-	-
<b>Total</b>	<b>\$ 5,909,144</b>	<b>\$ 743,794</b>	<b>\$ 440,000</b>	<b>\$ 22,250</b>	<b>\$ -</b>	<b>\$ -</b>

(1) The principal payment due in 18-19 will be paid in the 17-18 fiscal year

Fiscal Year	PERS UAL Bonds					
	Series 2003		Series 2003 (Yamhill ESD)		Series 2005	
Ending	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 404,444	\$ 1,112,501	\$ 93,041	\$ 256,522	\$ 185,000	\$ 132,659
2020	402,385	1,189,560	93,537	276,026	205,000	124,023
2021	400,343	1,271,603	91,882	292,681	230,000	114,454
2022	398,268	1,353,678	91,908	312,655	255,000	103,508
2023-2027	7,403,160	2,706,380	1,711,994	626,276	1,705,000	375,335
2028-2031	970,000	55,096	225,000	12,780	215,000	10,232
<b>Total</b>	<b>\$ 9,978,600</b>	<b>\$ 7,688,818</b>	<b>\$ 2,307,362</b>	<b>\$ 1,776,940</b>	<b>\$ 2,795,000</b>	<b>\$ 860,211</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 Proposed Budget

### Capital Projects Fund

The Capital Projects Fund receives funds used to acquire or construct major capital facilities. The source of revenue in this fund is sale of bonds or private bank placements. The agency will utilize fund 400 for its current capital improvement projects.



**Willamette Education Service District  
2018-2019 Budget**

**Revenue Summary Capital Projects Fund**

Revenue Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>400</b>	<b>Capital Projects</b>						
R1500	Earnings on Investments	\$ 3,085	\$ 34,888	\$ 10,000	\$ 2,000	\$ 2,000	\$ 2,000
R5150	Loan Receipts	6,700,000	-	-	-	-	-
R5200	Transfers		227,602				
R5400	Beginning Fund Balance	-	5,664,260	810,000	450,000	450,000	450,000
	<b>Fund 300 Total</b>	<b>\$ 6,703,085</b>	<b>\$ 5,926,750</b>	<b>\$ 820,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>
<b>TOTAL CAPITAL PROJECTS REVENUE</b>		<b>\$ 6,703,085</b>	<b>\$ 5,926,750</b>	<b>\$ 820,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>

**Expenditure Summary Capital Projects Fund**

Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>400</b>	<b>Building Construction and Improvement</b>						
300	Purchased Services	\$ 645,568	\$ 271,117	\$ 50,000	\$ 2,000	\$ 2,000	\$ 2,000
400	Supplies and Materials	-	4,653	-	-	-	-
500	Capital Outlay	384,936	4,846,418		450,000	450,000	450,000
600	Other Objects	8,321	4,032	770,000	-	-	-
	<b>Program Total</b>	<b>\$ 1,038,825</b>	<b>\$ 5,126,220</b>	<b>\$ 820,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 1,038,825</b>	<b>\$ 5,126,220</b>	<b>\$ 820,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 Proposed Budget

### 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  
2018-2019 Budget**

**Revenue Summary Internal Service Funds**

Program	Budget Unit Title	Revenue Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE	
<b>600</b>	<b>Internal Service Fund</b>											
		R1940	Services to Other LEAs	\$ -	\$ 1,533,097	\$ 1,528,982	\$ -	\$ 1,450,185	\$ 1,450,185	\$ 1,450,185	\$ -	
		R1998	Miscellaneous	-	386,990	351,500	-	313,679	313,679	313,679	-	
		R5200	Interfund Transfers	-	-	-	-	-	-	-	-	
		R5400	Beginning Fund Balance	-	-	305,280	-	20,000	20,000	20,000	-	
		<b>Fund 600 Total</b>		<b>\$ -</b>	<b>\$ 1,920,087</b>	<b>\$ 2,185,762</b>	<b>\$ -</b>	<b>\$ 1,783,864</b>	<b>\$ 1,783,864</b>	<b>\$ 1,783,864</b>	<b>\$ -</b>	
<b>TOTAL INTERNAL SERVICE FUND REVENUE</b>				<b>\$ -</b>	<b>\$ 1,920,087</b>	<b>\$ 2,185,762</b>	<b>\$ -</b>	<b>\$ 1,783,864</b>	<b>\$ 1,783,864</b>	<b>\$ 1,783,864</b>	<b>\$ -</b>	

**Expenditures Summary Internal Service Fund**

Program	Budget Unit Title	Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 FTE	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted	2018-2019 FTE
<b>600</b>	<b>Internal Service Fund</b>										
2240	Staff Development	200	Associated Payroll Costs	\$ -	\$ 13,203	\$ 40,000		\$ 40,000	\$ 40,000	\$ 40,000	
		600	Other Objects	-	-	-	-	-	-	-	-
		<b>Program Total</b>		<b>\$ -</b>	<b>\$ 13,203</b>	<b>\$ 40,000</b>	<b>-</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>-</b>
2660	Technology Services	100	Salaries	\$ -	\$ 747,464	\$ 537,522	8.50	\$ 699,575	\$ 699,575	\$ 699,575	10.76
		200	Associated Payroll Costs	-	359,267	291,807	-	359,019	359,019	359,019	-
		300	Purchased Services	-	473,731	512,223	-	499,791	499,791	499,791	-
		400	Supplies & Materials	-	39,173	145,930	-	184,704	184,704	184,704	-
		500	Capital Outlay	-	-	-	-	-	-	-	-
		600	Other Objects	-	-	-	-	775	775	775	-
		<b>Program Total</b>		<b>\$ -</b>	<b>\$ 1,619,635</b>	<b>\$ 1,487,482</b>	<b>8.50</b>	<b>\$ 1,743,864</b>	<b>\$ 1,743,864</b>	<b>\$ 1,743,864</b>	<b>10.76</b>
2664	Operations Services	100	Salaries	\$ -	\$ -	\$ 282,747	4.11	\$ -	\$ -	\$ -	
		200	Associated Payroll Costs	-	-	145,386	-	-	-	-	-
		300	Purchased Services	-	-	12,147	-	-	-	-	-
		400	Supplies & Materials	-	-	218,000	-	-	-	-	-
		600	Other Objects	-	-	-	-	-	-	-	-
		<b>Program Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 658,280</b>	<b>4.11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
5200	Transfers	700	Other Objects	\$ -	\$ 25,047	\$ -	-	\$ -	\$ -	\$ -	-
		<b>Program Total</b>		<b>\$ -</b>	<b>\$ 25,047</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL INTERNAL SERVICE FUND</b>				<b>\$ -</b>	<b>\$ 1,657,885</b>	<b>\$ 2,185,762</b>	<b>12.61</b>	<b>\$ 1,783,864</b>	<b>\$ 1,783,864</b>	<b>\$ 1,783,864</b>	<b>10.76</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 Proposed Budget

### Trust and Agency Funds

- **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". The resolution funds are transferred monthly to the Special Revenue Fund to support the programs and services resolved for. Transit funds are cash payments in lieu of services. Transit funds payments are made quarterly.



**Willamette Education Service District  
2018-2019 Budget**

**Revenue Summary Trust & Agency Funds**

Revenue Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>700</b>	<b>TRUST AND AGENCY - DISTRICTS</b>						
R1000	Local Sources	\$ -	\$ (1,556)	\$ -	\$ -	\$ -	\$ -
R5000	Other Sources	32,182,614	33,279,950	32,930,592	35,822,794	35,822,794	35,822,794
	<b>Revenue Total</b>	<b>\$ 32,182,614</b>	<b>\$ 33,278,394</b>	<b>\$ 32,930,592</b>	<b>\$ 35,822,794</b>	<b>\$ 35,822,794</b>	<b>\$ 35,822,794</b>
<b>TOTAL TRUST &amp; AGENCY REVENUE</b>		<b>\$ 32,182,614</b>	<b>\$ 33,278,394</b>	<b>\$ 32,930,592</b>	<b>\$ 35,822,794</b>	<b>\$ 35,822,794</b>	<b>\$ 35,822,794</b>

**Expenditure Summary Trust & Agency Funds**

Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>700</b>	<b>TRUST AND AGENCY - DISTRICTS</b>						
5202	Resolution Transfers	\$ 6,302,566	\$ 7,320,675	\$ 9,003,938	\$ 11,538,773	\$ 11,538,773	\$ 11,538,773
5300	Apportionment of Funds - Transit	25,134,186	25,220,503	23,926,654	24,284,021	24,284,021	24,284,021
	<b>Expenditure Total</b>	<b>\$ 31,436,752</b>	<b>\$ 32,541,178</b>	<b>\$ 32,930,592</b>	<b>\$ 35,822,794</b>	<b>\$ 35,822,794</b>	<b>\$ 35,822,794</b>
<b>TOTAL TRUST &amp; AGENCY FUND</b>		<b>\$ 31,436,752</b>	<b>\$ 32,541,178</b>	<b>\$ 32,930,592</b>	<b>\$ 35,822,794</b>	<b>\$ 35,822,794</b>	<b>\$ 35,822,794</b>

## Willamette Education Service District 2018-2019 Budget

### Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>701</b>	<b>AMITY SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 5,483	\$ 7,699	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	312,128	320,708	321,963	350,137	350,137	350,137
R5400	Beginning Fund Balance	25,483	25,438	5,276	24,055	24,055	24,055
	<b>Fund 701 Total</b>	<b>\$ 343,094</b>	<b>\$ 353,845</b>	<b>\$ 327,239</b>	<b>\$ 374,192</b>	<b>\$ 374,192</b>	<b>\$ 374,192</b>
<b>702</b>	<b>CASCADE SCHOOL DISTRICT</b>						
R1960	Recovery Prior Years Exp	\$ 1,711	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	11,910	36,984	-	-	-	-
R5201	Apportionment Transfers	765,249	810,505	843,174	881,848	881,848	881,848
R5400	Beginning Fund Balance	41,595	85,435	48,467	47,962	47,962	47,962
	<b>Fund 702 Total</b>	<b>\$ 820,465</b>	<b>\$ 932,924</b>	<b>\$ 891,641</b>	<b>\$ 929,810</b>	<b>\$ 929,810</b>	<b>\$ 929,810</b>
<b>703</b>	<b>CENTRAL SCHOOL DISTRICT</b>						
R1960	Recovery Prior Years Exp	\$ 3,396	\$ 22	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	14,016	6,546	-	-	-	-
R5201	Apportionment Transfers	1,172,742	1,199,407	1,232,753	1,298,941	1,298,941	1,298,941
R5400	Beginning Fund Balance	54,612	50,464	115,594	62,395	62,395	62,395
	<b>Fund 703 Total</b>	<b>\$ 1,244,766</b>	<b>\$ 1,256,439</b>	<b>\$ 1,348,347</b>	<b>\$ 1,361,336</b>	<b>\$ 1,361,336</b>	<b>\$ 1,361,336</b>
<b>704</b>	<b>DALLAS SCHOOL DISTRICT</b>						
R1960	Recovery Prior Years Exp	\$ -	\$ (1,096)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	34,266	31,697	-	-	-	-
R5201	Apportionment Transfers	1,150,250	1,160,397	1,173,279	1,232,153	1,232,153	1,232,153
R5400	Beginning Fund Balance	83,156	85,229	70,063	102,803	102,803	102,803
	<b>Fund 704 Total</b>	<b>\$ 1,267,672</b>	<b>\$ 1,276,227</b>	<b>\$ 1,243,342</b>	<b>\$ 1,334,956</b>	<b>\$ 1,334,956</b>	<b>\$ 1,334,956</b>
<b>705</b>	<b>DAYTON SCHOOL DISTRICT</b>						
R1960	Recovery Prior Years Exp	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	1,776	7,331	-	-	-	-
R5201	Apportionment Transfers	364,385	369,513	365,845	401,812	401,812	401,812
R5400	Beginning Fund Balance	25,451	29,240	16,284	32,119	32,119	32,119
	<b>Fund 705 Total</b>	<b>\$ 391,935</b>	<b>\$ 406,084</b>	<b>\$ 382,129</b>	<b>\$ 433,931</b>	<b>\$ 433,931</b>	<b>\$ 433,931</b>
<b>706</b>	<b>FALLS CITY SCHOOL DISTRICT</b>						
R1960	Recovery of Prior Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	24,288	27,853	-	-	-	-
R5201	Apportionment Transfers	83,909	97,522	102,682	126,353	126,353	126,353
R5400	Beginning Fund Balance	10,594	29,322	57,077	41,634	41,634	41,634
	<b>Fund 706 Total</b>	<b>\$ 118,791</b>	<b>\$ 154,697</b>	<b>\$ 159,759</b>	<b>\$ 167,987</b>	<b>\$ 167,987</b>	<b>\$ 167,987</b>
<b>707</b>	<b>GERVAIS SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 6,282	\$ 6,357	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	403,928	428,271	391,937	532,490	532,490	532,490
R5400	Beginning Fund Balance	36,825	31,360	14,072	-	-	-
	<b>Fund 707 Total</b>	<b>\$ 447,035</b>	<b>\$ 465,988</b>	<b>\$ 406,009</b>	<b>\$ 532,490</b>	<b>\$ 532,490</b>	<b>\$ 532,490</b>

## Willamette Education Service District 2018-2019 Budget

### Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>708</b>	<b>JEFFERSON SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 32,910	\$ 31,977	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	344,869	361,444	343,142	368,471	368,471	368,471
R5400	Beginning Fund Balance	24,978	46,326	37,311	55,125	55,125	55,125
	<b>Fund 708 Total</b>	<b>\$ 402,757</b>	<b>\$ 439,747</b>	<b>\$ 380,453</b>	<b>\$ 423,596</b>	<b>\$ 423,596</b>	<b>\$ 423,596</b>
<b>709</b>	<b>MCMINNVILLE SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 5,262	\$ 9,216	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	2,321,792	2,545,455	2,505,279	2,673,397	2,673,397	2,673,397
R5400	Beginning Fund Balance	29,449	-	-	-	-	-
	<b>Fund 709 Total</b>	<b>\$ 2,356,503</b>	<b>\$ 2,554,671</b>	<b>\$ 2,505,279</b>	<b>\$ 2,673,397</b>	<b>\$ 2,673,397</b>	<b>\$ 2,673,397</b>
<b>710</b>	<b>MT ANGEL SCHOOL DISTRICT</b>						
R1960	Recovery of Prior Expenditures	\$ 2,522	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	15,726	16,317	-	-	-	-
R5201	Apportionment Transfers	276,769	316,020	325,722	329,039	329,039	329,039
R5400	Beginning Fund Balance	14,241	35,199	14,676	47,647	47,647	47,647
	<b>Fund 710 Total</b>	<b>\$ 309,258</b>	<b>\$ 367,536</b>	<b>\$ 340,398</b>	<b>\$ 376,686</b>	<b>\$ 376,686</b>	<b>\$ 376,686</b>
<b>711</b>	<b>NEWBERG SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ (86)	\$ 5,251	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,788,521	1,826,827	1,862,915	1,929,472	1,929,472	1,929,472
R5400	Beginning Fund Balance	21,476	-	1	-	-	-
	<b>Fund 711 Total</b>	<b>\$ 1,809,911</b>	<b>\$ 1,832,078</b>	<b>\$ 1,862,916</b>	<b>\$ 1,929,472</b>	<b>\$ 1,929,472</b>	<b>\$ 1,929,472</b>
<b>712</b>	<b>NORTH MARION SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 17,693	\$ 17,865	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	713,314	745,677	731,738	760,473	760,473	760,473
R5400	Beginning Fund Balance	49,856	60,051	21,984	55,349	55,349	55,349
	<b>Fund 712 Total</b>	<b>\$ 780,863</b>	<b>\$ 823,593</b>	<b>\$ 753,722</b>	<b>\$ 815,822</b>	<b>\$ 815,822</b>	<b>\$ 815,822</b>
<b>713</b>	<b>NORTH SANTIAM SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 6,770	\$ 4,455	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	815,442	830,781	827,880	874,198	874,198	874,198
R5400	Beginning Fund Balance	55,827	44,732	39,490	62,290	62,290	62,290
	<b>Fund 713 Total</b>	<b>\$ 878,039</b>	<b>\$ 879,968</b>	<b>\$ 867,370</b>	<b>\$ 936,488</b>	<b>\$ 936,488</b>	<b>\$ 936,488</b>
<b>714</b>	<b>PERRYDALE SCHOOL DISTRICT</b>						
R1960	Recovery of Prior Expenditures	\$ 5,072	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	1,908	1,070	-	-	-	-
R5201	Apportionment Transfers	130,222	136,580	139,277	148,942	148,942	148,942
R5400	Beginning Fund Balance	4,977	14,376	2,484	11,981	11,981	11,981
	<b>Fund 714 Total</b>	<b>\$ 142,179</b>	<b>\$ 152,026</b>	<b>\$ 141,761</b>	<b>\$ 160,923</b>	<b>\$ 160,923</b>	<b>\$ 160,923</b>

## Willamette Education Service District 2018-2019 Budget

### Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>715</b>	<b>SALEM-KEIZER SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 36,539	\$ 3,371	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	15,304,459	15,971,827	16,251,983	17,336,610	17,336,610	17,336,610
R5400	Beginning Fund Balance	182,961	-	-	-	-	-
	<b>Fund 715 Total</b>	<b>\$ 15,523,959</b>	<b>\$ 15,975,198</b>	<b>\$ 16,251,983</b>	<b>\$ 17,336,610</b>	<b>\$ 17,336,610</b>	<b>\$ 17,336,610</b>
<b>716</b>	<b>SHERIDAN SCHOOL DISTRICT</b>						
R1960	Recovery of Prior Expenditures	\$ -	\$ (446)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	24,775	28,175	-	-	-	-
R5201	Apportionment Transfers	394,439	407,472	382,927	400,804	400,804	400,804
R5400	Beginning Fund Balance	30,470	39,501	22,036	52,839	52,839	52,839
	<b>Fund 716 Total</b>	<b>\$ 449,684</b>	<b>\$ 474,702</b>	<b>\$ 404,963</b>	<b>\$ 453,643</b>	<b>\$ 453,643</b>	<b>\$ 453,643</b>
<b>717</b>	<b>SILVER FALLS SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 39,942	\$ 39,833	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,361,913	1,369,375	1,368,049	1,491,977	1,491,977	1,491,977
R5400	Beginning Fund Balance	105,862	88,999	66,409	92,774	92,774	92,774
	<b>Fund 717 Total</b>	<b>\$ 1,507,717</b>	<b>\$ 1,498,207</b>	<b>\$ 1,434,458</b>	<b>\$ 1,584,751</b>	<b>\$ 1,584,751</b>	<b>\$ 1,584,751</b>
<b>718</b>	<b>ST PAUL SCHOOL DISTRICT</b>						
R1960	Recovery of Prior Expenditures	\$ -	\$ (36)	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	31,237	31,851	-	-	-	-
R5201	Apportionment Transfers	126,866	127,205	121,988	132,253	132,253	132,253
R5400	Beginning Fund Balance	6,823	30,727	32,589	44,579	44,579	44,579
	<b>Fund 718 Total</b>	<b>\$ 164,926</b>	<b>\$ 189,747</b>	<b>\$ 154,577</b>	<b>\$ 176,832</b>	<b>\$ 176,832</b>	<b>\$ 176,832</b>
<b>719</b>	<b>WILLAMINA SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 5,594	\$ 2,336	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	319,066	327,566	335,999	360,043	360,043	360,043
R5400	Beginning Fund Balance	19,978	24,452	381	18,399	18,399	18,399
	<b>Fund 719</b>	<b>\$ 344,638</b>	<b>\$ 354,354</b>	<b>\$ 336,380</b>	<b>\$ 378,442</b>	<b>\$ 378,442</b>	<b>\$ 378,442</b>
<b>720</b>	<b>WOODBURN SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 32,058	\$ 28,594	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	2,396,800	2,442,862	2,358,917	2,527,325	2,527,325	2,527,325
R5400	Beginning Fund Balance	27,706	-	1	-	-	-
	<b>Fund 720 Total</b>	<b>\$ 2,456,564</b>	<b>\$ 2,471,456</b>	<b>\$ 2,358,918</b>	<b>\$ 2,527,325</b>	<b>\$ 2,527,325</b>	<b>\$ 2,527,325</b>
<b>721</b>	<b>YAMHILL-CARLTON SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 5,177	\$ 6,702	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	383,539	387,153	368,945	385,409	385,409	385,409
R5400	Beginning Fund Balance	33,181	25,049	10,002	28,608	28,608	28,608
	<b>Fund 721 Total</b>	<b>\$ 421,897</b>	<b>\$ 418,904</b>	<b>\$ 378,947</b>	<b>\$ 414,017</b>	<b>\$ 414,017</b>	<b>\$ 414,017</b>

## Willamette Education Service District 2018-2019 Budget

### Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>701</b>	<b>AMITY SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 237,262	\$ 299,382	\$ 254,904	\$ 282,588	\$ 282,588	\$ 282,588
	Apportionment of								
5300	Funds - Transit	700	Transfer	80,393	43,628	72,335	91,604	91,604	91,604
	<b>Fund 701 Total</b>			<b>\$ 317,655</b>	<b>\$ 343,010</b>	<b>\$ 327,239</b>	<b>\$ 374,192</b>	<b>\$ 374,192</b>	<b>\$ 374,192</b>
<b>702</b>	<b>CASCADE SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 289,039	\$ 320,296	\$ 293,888	\$ 786,694	\$ 786,694	\$ 786,694
	Apportionment of								
5300	Funds - Transit	700	Transfer	445,991	550,000	597,753	143,116	143,116	143,116
	<b>Fund 702 Total</b>			<b>\$ 735,030</b>	<b>\$ 870,296</b>	<b>\$ 891,641</b>	<b>\$ 929,810</b>	<b>\$ 929,810</b>	<b>\$ 929,810</b>
<b>703</b>	<b>CENTRAL SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 706,813	\$ 794,888	\$ 1,348,348	\$ 706,227	\$ 706,227	\$ 706,227
	Apportionment of								
5300	Funds - Transit	700	Transfer	487,489	325,000	-	655,109	655,109	655,109
	<b>Fund 703 Total</b>			<b>\$ 1,194,302</b>	<b>\$ 1,119,888</b>	<b>\$ 1,348,348</b>	<b>\$ 1,361,336</b>	<b>\$ 1,361,336</b>	<b>\$ 1,361,336</b>
<b>704</b>	<b>DALLAS SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 586,444	\$ 530,890	\$ 556,966	\$ 781,592	\$ 781,592	\$ 781,592
	Apportionment of								
5300	Funds - Transit	700	Transfer	596,000	655,000	686,376	553,364	553,364	553,364
	<b>Fund 704 Total</b>			<b>\$ 1,182,444</b>	<b>\$ 1,185,890</b>	<b>\$ 1,243,342</b>	<b>\$ 1,334,956</b>	<b>\$ 1,334,956</b>	<b>\$ 1,334,956</b>
<b>705</b>	<b>DAYTON SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 172,694	\$ 173,344	\$ 382,129	\$ 210,831	\$ 210,831	\$ 210,831
	Apportionment of								
5300	Funds - Transit	700	Transfer	190,000	210,000	-	223,100	223,100	223,100
	<b>Fund 705 Total</b>			<b>\$ 362,694</b>	<b>\$ 383,344</b>	<b>\$ 382,129</b>	<b>\$ 433,931</b>	<b>\$ 433,931</b>	<b>\$ 433,931</b>
<b>706</b>	<b>FALLS CITY SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 89,468	\$ 95,916	\$ 159,759	\$ 167,987	\$ 167,987	\$ 167,987
	Apportionment of								
5300	Funds - Transit	700	Transfer	-	-	-	-	-	-
	<b>Fund 706 Total</b>			<b>\$ 89,468</b>	<b>\$ 95,916</b>	<b>\$ 159,759</b>	<b>\$ 167,987</b>	<b>\$ 167,987</b>	<b>\$ 167,987</b>
<b>707</b>	<b>GERVAIS SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 171,417	\$ 190,354	\$ 355,378	\$ 462,564	\$ 462,564	\$ 462,564
	Apportionment of								
5300	Funds - Transit	700	Transfer	244,258	254,079	50,631	69,926	69,926	69,926
	<b>Fund 707 Total</b>			<b>\$ 415,675</b>	<b>\$ 444,433</b>	<b>\$ 406,009</b>	<b>\$ 532,490</b>	<b>\$ 532,490</b>	<b>\$ 532,490</b>
<b>708</b>	<b>JEFFERSON SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 172,686	\$ 256,121	\$ 289,399	\$ 423,596	\$ 423,596	\$ 423,596
	Apportionment of								
5300	Funds - Transit	700	Transfer	183,744	140,000	91,055	-	-	-
	<b>Fund 708 Total</b>			<b>\$ 356,430</b>	<b>\$ 396,121</b>	<b>\$ 380,454</b>	<b>\$ 423,596</b>	<b>\$ 423,596</b>	<b>\$ 423,596</b>

## Willamette Education Service District 2018-2019 Budget

### Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>709</b>	<b>MCMINNVILLE SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 167,939	\$ 388,011	\$ 535,964	\$ 599,134	\$ 599,134	\$ 599,134
	Apportionment of								
5300	Funds - Transit	700	Transfer	2,126,367	2,166,660	1,969,315	2,074,263	2,074,263	2,074,263
	Fund Balance								
5302	Transfer	700	Transfer	62,198	-	-	-	-	-
	<b>Fund 709 Total</b>			<b>\$ 2,356,504</b>	<b>\$ 2,554,671</b>	<b>\$ 2,505,279</b>	<b>\$ 2,673,397</b>	<b>\$ 2,673,397</b>	<b>\$ 2,673,397</b>
<b>710</b>	<b>MT ANGEL SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 153,192	\$ 189,197	\$ 340,398	\$ 376,686	\$ 376,686	\$ 376,686
	Apportionment of								
5300	Funds - Transit	700	Transfer	120,867	158,141	-	-	-	-
	<b>Fund 710 Total</b>			<b>\$ 274,059</b>	<b>\$ 347,338</b>	<b>\$ 340,398</b>	<b>\$ 376,686</b>	<b>\$ 376,686</b>	<b>\$ 376,686</b>
<b>711</b>	<b>NEWBERG SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 63,291	\$ 170,952	\$ 177,759	\$ 271,639	\$ 271,639	\$ 271,639
	Apportionment of								
5300	Funds - Transit	700	Transfer	1,703,486	1,661,126	1,685,156	1,657,833	1,657,833	1,657,833
	Fund Balance								
5302	Transfer	700	Transfer	43,135	-	-	-	-	-
	<b>Fund 711 Total</b>			<b>\$ 1,809,912</b>	<b>\$ 1,832,078</b>	<b>\$ 1,862,915</b>	<b>\$ 1,929,472</b>	<b>\$ 1,929,472</b>	<b>\$ 1,929,472</b>
<b>712</b>	<b>NORTH MARION SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 498,688	\$ 509,234	\$ 503,905	\$ 597,643	\$ 597,643	\$ 597,643
	Apportionment of								
5300	Funds - Transit	700	Transfer	222,124	279,346	249,817	218,179	218,179	218,179
	<b>Fund 712 Total</b>			<b>\$ 720,812</b>	<b>\$ 788,580</b>	<b>\$ 753,722</b>	<b>\$ 815,822</b>	<b>\$ 815,822</b>	<b>\$ 815,822</b>
<b>713</b>	<b>NORTH SANTIAM SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 233,307	\$ 197,777	\$ 209,256	\$ 300,733	\$ 300,733	\$ 300,733
	Apportionment of								
5300	Funds - Transit	700	Transfer	600,000	628,185	658,114	635,755	635,755	635,755
	<b>Fund 713 Total</b>			<b>\$ 833,307</b>	<b>\$ 825,962</b>	<b>\$ 867,370</b>	<b>\$ 936,488</b>	<b>\$ 936,488</b>	<b>\$ 936,488</b>
<b>714</b>	<b>PERRYDALE SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 77,803	\$ 88,656	\$ 141,761	\$ 160,923	\$ 160,923	\$ 160,923
	Apportionment of								
5300	Funds - Transit	700	Transfer	50,000	58,500	-	-	-	-
	<b>Fund 714 Total</b>			<b>\$ 127,803</b>	<b>\$ 147,156</b>	<b>\$ 141,761</b>	<b>\$ 160,923</b>	<b>\$ 160,923</b>	<b>\$ 160,923</b>
<b>715</b>	<b>SALEM-KEIZER SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 819,633	\$ 983,010	\$ 1,136,195	\$ 1,276,371	\$ 1,276,371	\$ 1,276,371
	Apportionment of								
5300	Funds - Transit	700	Transfer	14,298,759	14,992,188	15,115,789	16,060,239	16,060,239	16,060,239
	Fund Balance								
5302	Transfer	700	Transfer	405,567	-	-	-	-	-
	<b>Fund 715 Total</b>			<b>\$ 15,523,959</b>	<b>\$ 15,975,198</b>	<b>\$ 16,251,984</b>	<b>\$ 17,336,610</b>	<b>\$ 17,336,610</b>	<b>\$ 17,336,610</b>
<b>716</b>	<b>SHERIDAN SCHOOL DISTRICT</b>								
5202	Resolution Transfers	700	Transfer	\$ 186,503	\$ 339,598	\$ 404,963	\$ 453,643	\$ 453,643	\$ 453,643
	Apportionment of								
5300	Funds - Transit	700	Transfer	223,680	107,049	-	-	-	-
	<b>Fund 716 Total</b>			<b>\$ 410,183</b>	<b>\$ 446,647</b>	<b>\$ 404,963</b>	<b>\$ 453,643</b>	<b>\$ 453,643</b>	<b>\$ 453,643</b>

**Willamette Education Service District  
2018-2019 Budget**

**Expenditure Detail**

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2018-2019 Proposed	2018-2019 Approved	2018-2019 Adopted
<b>717</b>	<b>SILVER FALLS SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 613,009	\$ 612,630	\$ 668,920	\$ 742,696	\$ 742,696	\$ 742,696
5300	Funds - Transit	700	Transfer	805,709	795,241	765,538	842,055	842,055	842,055
	<b>Fund 717 Total</b>			<b>\$ 1,418,718</b>	<b>\$ 1,407,871</b>	<b>\$ 1,434,458</b>	<b>\$ 1,584,751</b>	<b>\$ 1,584,751</b>	<b>\$ 1,584,751</b>
<b>718</b>	<b>ST PAUL SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 134,199	\$ 154,936	\$ 154,044	\$ 176,832	\$ 176,832	\$ 176,832
5300	Funds - Transit	700	Transfer	-	-	-	-	-	-
	<b>Fund 718 Total</b>			<b>\$ 134,199</b>	<b>\$ 154,936</b>	<b>\$ 154,044</b>	<b>\$ 176,832</b>	<b>\$ 176,832</b>	<b>\$ 176,832</b>
<b>719</b>	<b>WILLAMINIA SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 83,044	\$ 91,091	\$ 87,031	\$ 119,353	\$ 119,353	\$ 119,353
5300	Funds - Transit	700	Transfer	237,142	257,159	249,349	259,089	259,089	259,089
	<b>Fund 719 Total</b>			<b>\$ 320,186</b>	<b>\$ 348,250</b>	<b>\$ 336,380</b>	<b>\$ 378,442</b>	<b>\$ 378,442</b>	<b>\$ 378,442</b>
<b>720</b>	<b>WOODBURN SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 706,448	\$ 758,260	\$ 838,377	\$ 1,889,699	\$ 1,889,699	\$ 1,889,699
5300	Funds - Transit Fund Balance	700	Transfer	1,661,212	1,713,196	1,520,540	637,626	637,626	637,626
5302	Transfer	700	Transfer	88,904	-	-	-	-	-
	<b>Fund 720 Total</b>			<b>\$ 2,456,564</b>	<b>\$ 2,471,456</b>	<b>\$ 2,358,917</b>	<b>\$ 2,527,325</b>	<b>\$ 2,527,325</b>	<b>\$ 2,527,325</b>
<b>721</b>	<b>YAMHILL-CARLTON SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 139,687	\$ 176,132	\$ 178,881	\$ 251,254	\$ 251,254	\$ 251,254
5300	Funds - Transit	700	Transfer	257,162	226,005	200,067	162,763	162,763	162,763
	<b>Fund 721 Total</b>			<b>\$ 396,849</b>	<b>\$ 402,137</b>	<b>\$ 378,948</b>	<b>\$ 414,017</b>	<b>\$ 414,017</b>	<b>\$ 414,017</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2018-2019 Proposed Budget

### Glossary



## 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
GAAP	Generally Accepted Accounting Practices
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
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.

Classified Staff	Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.
Common School Fund	Interest on trust funds from state sale of miscellaneous lands.
Component Districts	Districts served by the ESD.
Contingency	A special amount budgeted each year for unforeseen expenditures. Transfer of general fund operating contingency funds to cover unanticipated expenditures requires board approval.
Cost Center	A subdivision of the district that is charged with carrying on one or more specific purposes such as a department or special program.
County School Fund	Distributed by ESD sources and includes property tax levy, state forest fees, and various fines such as gambling fees.
Debt Service Fund	A fund established to account for payment of general long-term debt principal and interest.
Deficit	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
Ending Fund Balance	Funds remaining after the fiscal year is closed and all expenditures and revenues are accounted for. The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: 1) unexpended budget – actual expenditures are less than budgeted expenditures; 2) excess revenue - revenue received is more than budgeted revenue.
E-Rate	E-Rate is a Federal program, created by the Federal Communication Commission (FCC) and administered by the Universal Service Administrative Company (USAC) that subsidizes Internet and Telecom services for schools and libraries.
Fiscal Year	The 12 month operating year for the District, beginning on July 1 and ending on June 30 of the following year.
Fixed Assets	Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.
Functional Classification	The systems for recording expenditures according to the principle purposes for which expenditures are made.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts.
General Fund	A fund used to account for most operating activities except those activities required to be accounted for in another fund.

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

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

## 2018-2019 Adopted Budget

### Appendices

Required additional documents are provided in this section, including:

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



**RESOLUTION No. 18.06.251**

**ADOPTION OF THE 2018-2019 BUDGET**

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2018-2019 in the total amount of \$125,488,525. 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, 2018, for the following purposes:

<b>General Fund</b>		<b>Special Revenue Fund</b>	
Support Services.....	4,728,704	Instruction.....	20,690,160
Transfers.....	34,542,147	Support Services.....	19,831,032
Debt Service Transfer.....	772,886	Enterprise & Comm.....	160,856
Contingency.....	3,483,167	Transits.....	198,311
<b>Total</b>	<b>\$43,526,904</b>	Transfers.....	85,250
<b>Debt Service Fund</b>		<b>Total</b>	<b>\$40,965,609</b>
Debt Service .....	2,937,354		
<b>Total</b>	<b>\$2,937,354</b>	<b>Capital Project Fund</b>	
		Building Construction and	
		Improvement.....	452,000
		<b>Total</b>	<b>\$452,000</b>
<b>Internal Service Fund</b>			
Support Services.....	\$1,783,864	<b>Trust &amp; Agency Funds</b>	
<b>Total</b>	<b>\$1,783,864</b>	Transfers.....	11,538,773
		Transits.....	24,284,021
		<b>Total</b>	<b>\$35,822,794</b>
		<b>Total APPROPRIATIONS, All Funds . . . .</b>	<b>\$125,488,525</b>
		<b>Total Unappropriated and Reserve Amounts, All Funds . . . .</b>	<b>0</b>
		<b>TOTAL ADOPTED BUDGET . . . .</b>	<b>\$125,488,525</b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2018-2019 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 5, 2018

Larry Trott, Board Chair

6.5.2018

Date

Dave Novak, Ph.D., Superintendent

6.5.2018

Date

**AFFIDAVIT OF PUBLICATION**

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

*[Signature]*  
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 -

04/29/18

Dated this 14 day of May, 2018

*[Signature]*  
Public Notice Clerk

Subscribed and sworn to me this

*[Signature]*

Notary Public for State of Wisconsin, Brown County

Notary Expires on 12-14-2024

**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, 2018 to June 30, 2019, will be held at the WESD Marion Center, 2611 Pringle Rd SE Salem, OR 97302. The meeting will take place on Thursday, May 10, 2018 at 6:00 pm. A second meeting, if needed, is scheduled for Thursday, May 24, 2018 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 7, 2018 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](http://www.wesd.org).

A copy of this notice is available on the WESD website:

[www.wesd.org](http://www.wesd.org)

Statesman Journal  
April 29, 2018

Ad#:0002884764  
P O : 0002884764  
# of Affidavits :1



**AFFIDAVIT OF PUBLICATION**

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

*[Handwritten Signature]*

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 -

**05/20/18**

Dated this 14<sup>th</sup> day of June, 2018

*[Handwritten Signature]*

Public Notice Clerk

Subscribed and sworn to me this

*[Handwritten Signature]*

Notary Public for State of Wisconsin, Brown County

Notary Expires on 3/20/2022

Ad#: 0000397166  
PO:  
# of Affidavits : 1



## NOTICE OF BUDGET HEARING

A public meeting of the Willamette Education Service District will be held on June 5, 2018 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, 2018 as approved by the Willamette Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2611 Pringle Rd SE, Salem, Oregon between the hours of 8:00 a.m. and 5:00 p.m., or online at [www.wesd.org](http://www.wesd.org). This budget is for an annual 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](mailto:mike.dunckel@wesd.org)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019
Beginning Fund Balance	\$10,841,076	\$5,328,343	\$5,575,337
Current Year Property Taxes, other than Local Option Taxes	10,335,943	10,043,500	11,000,500
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	8,543,564	9,702,101	9,544,013
Revenue from Intermediate Sources	14,173	25,000	25,000
Revenue from State Sources	44,027,417	43,563,299	46,100,244
Revenue from Federal Sources	6377817	6,873,344	6,584,846
Interfund Transfers	41,392,826	42,272,768	46,658,585
All Other Budget Resources			
<b>Total Resources</b>	<b>\$121,532,816</b>	<b>\$117,808,355</b>	<b>\$125,488,525</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$16,680,672	\$21,436,600	\$21,908,951
Other Associated Payroll Costs	8,522,053	12,907,100	12,972,927
Purchased Services	7,892,594	6,630,720	7,839,020
Supplies & Materials	3,581,790	2,058,345	2,071,377
Capital Outlay	5,762,214	845,000	595,000
Other Objects (except debt service & interfund transfers)	27,532,799	26,062,757	27,022,144
Debt Service*	2,802,103	2,892,857	2,937,354
Interfund Transfers*	41,392,826	42,272,768	46,658,585
Operating Contingency	0	2,702,208	3,483,167
Unappropriated Ending Fund Balance & Reserves			
<b>Total Requirements</b>	<b>\$114,177,051</b>	<b>\$117,808,355</b>	<b>\$125,488,525</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$19,946,006	\$19,653,181	\$20,690,160
FTE	175.21	198.76	154.33
2000 Support Services	19,008,792	25,117,496	26,343,600
FTE	135.01	171.85	213.86
3000 Enterprise & Community Service	47,003	217,866	160,856
FTE	0.4	1.4	0.8
4000 Facility Acquisition & Construction	5,126,220	820,000	452,000
FTE			
5000 Other Uses	25,854,101	24,131,979	24,762,803
5100 Debt Service*	2,802,103	2,892,857	2,937,354
5200 Interfund Transfers*	41,392,826	42,272,768	46,658,585
6000 Contingency	0	2,702,208	3,483,167
7000 Unappropriated Ending Fund Balance			
<b>Total Requirements</b>	<b>\$114,177,051</b>	<b>\$117,808,355</b>	<b>\$125,488,525</b>
<b>Total FTE</b>	<b>310.62</b>	<b>372.01</b>	<b>388.98</b>

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
Revenue: Beginning fund balance increased, but most significant is growing tax revenues. Revenue from local sources is down slightly, while intermediate revenue is stable. Revenue from state sources appears higher, but previous year revenue was based on \$7.8B. This was revised, and funding is now based on \$8.2B. Federal revenue is down slightly, while transfers are up. Activity: Settlement of the Licensed CBA increased COLA and insurance costs for both Instruction and Support. Otherwise, programs supported by SSF are flat-funded based on \$8.2 Billion for the biennium. FTE for instruction is reduced due to budget in 17-18 for a grant that was not awarded, a JDEP program that is now managed through another agency, and a shift in the E/ECSE program from Early Childhood Special Education to Early Intervention. The budget for Enterprise is down due to a redistribution in program areas in Oregon Migrant Education Service Center. Facility Acquisition and Construction in down as remaining projects are nearly complete. Debt Service increased as the cost of PERS debt increases, while one general obligation debt will be extinguished in 2019. Transfers increased as districts resolved for increased services.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit .2967 per \$1,000)	0.2967	0.2967	
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	\$225,000	
Other Bonds	\$5,909,144	
Other Borrowings	\$15,080,962	
<b>Total</b>	<b>\$21,215,106</b>	

\*\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

09-00000001

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

# FORM ED-50 2018-2019

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 July 5, 2018  
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

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

### PART II: RATE LIMIT CERTIFICATION

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

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

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

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

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

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

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

# FORM ED-50 2018-2019

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.

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>July 5, 2018</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**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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

# FORM ED-50 2018-2019

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.

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>July 5, 2018</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**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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

# FORM ED-50 2018-2019

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>July 5, 2018</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Mike Dunckel</u>	<u>Director of Business Services</u>	<u>503-385-4611</u>	<u>mike.dunckel@wesd.org</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

**CERTIFICATION** - You **must** check one box.

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount <b>-or-</b> 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 2018-2019

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.

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>July 5, 2018</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Mike Dunckel</u>	<u>Director of Business Services</u>	<u>503-385-4611</u>	<u>mike.dunckel@wesd.org</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

**CERTIFICATION - You must check one box.**

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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

# FORM ED-50 2018-2019

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>July 5, 2018</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Mike Dunckel</u>	<u>Director of Business Services</u>	<u>503-385-4611</u>	<u>mike.dunckel@wesd.org</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

### CERTIFICATION - You **must** check one box.

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

### PART I: TOTAL PROPERTY TAX LEVY

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

### PART II: RATE LIMIT CERTIFICATION

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

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

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

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

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

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

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

# FORM ED-50 2018-2019

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 July 5, 2018  
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**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

## Notes

