



## **Adopted Budget**

**July 1, 2017—June 30, 2018**

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

## Adopted Budget

**July 1, 2017—June 30, 2018**

Presented to the Budget Committee

May 11, 2017

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

## 2017-2018 Budget Committee

### Budget Officer

Mike Dunckel, Director of Business Services

### Board of Directors

### Term Expires

Mike Riddle	Zone 1	6.30.2017
Anne Wylie	Zone 2	6.30.2017
Traci Buller	Zone 3	6.30.2019
Phil Frey, Vice Chair	Zone 4	6.30.2019
Larry Trott, Chair	Zone 5	6.30.2017
Frank W. Pender, Jr.	Business	6.30.2017
Dr. Alex Sanchez	Higher Education	6.30.2019
Matias Trejo De Dios	Social Services	6.30.2019
Bill Linhart	At-Large	6.30.2017

### Non-voting Advisory Members:

Superintendent Tory Stoops, Mt. Angel SD

### Appointed Budget Committee Members

Open	Position 1	6.30.2017
Eric Milburn, Perrydale SD -	Position 2	6.30.2017
Terry Kamlade, Jefferson SD	Position 3	6.30.2017
Chris Brantley Salem-Keizer SD	Position 4 -	6.30.2017
Scott Pillar, Cascade SD	Position 5	6.30.2019
Open	Position 6	6.30.2019
Open	Position 7	6.30.2017
Open	Position 8	6.30.2017
Open	Position 9	6.30.2019

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

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# Willamette

EDUCATION SERVICE DISTRICT

**2017-2018 Adopted Budget**

**Superintendent's Budget Message**





## **Superintendent's Budget Message 2017-18**

Willamette Education Service District, under the leadership and direction of its Board of Directors, is pleased to present the proposed budget for fiscal year 2017-18. 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 2017-18 Budget**

Willamette ESD is engaged in a period of positive growth, expanding 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.
- An increase of approximately \$1.5 million in Local Service Plan commitments.



- 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
  - Juvenile Detention Education Program (except for Linn County JDEP)
  - Willamette Migrant Services

**Opportunities in the 2017-18 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 due primarily to the increase in Public Employee Retirement System costs for our agency and for our partners. Our relationships with area school districts, and school districts served by Willamette ESD statewide, are very strong, and this is contributing to positive opportunities for the 2017-18 budget. Opportunities for improving the budget outlook include:

- Substitute Employee Management System. This new service utilizes a public/private partnership to expand our support of school districts. Willamette ESD will establish 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.
- Center for Education Innovation, Evaluation & Research. The Center will serve 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.
- Willamette Promise expansion and funding support. This program expands the ways that high school students can earn college credit during high school and prepare for college or career following graduation. The Willamette Promise has moved from a grant funded program to fully sustainable funding from participating school districts. Additionally, the program has expanded to include school districts from the Lane County region, adding to the school districts from the Willamette ESD and NW Regional ESD areas. Willamette ESD operates Willamette Promise, with partners including 46 area school districts, Western Oregon University, Oregon Institute of Technology and Corban University. The regional collaboration is creating a robust and vibrant career readiness and college-going culture in our region’s high schools.

- The Oregon Migrant Education Service Center expansion. An increased allocation in federal Migrant Education Program funds has created an opportunity to expand the Oregon Migrant Education Service Center's support to Oregon's 19 regional Migrant Education programs. The expansion includes three additional licensed specialists focused on the providing professional development, technical assistance, educational materials and support to the regions.
- Increased Local Service Plan commitments. Area school districts have finalized their commitments for service purchase for 2017-18. Overall there is an increase of approximately \$1.5 million in service commitments. There are some program areas showing growth, and a few that will require contraction. The Local Service plan purchase commitments will continue to increase, as districts approach the beginning of the 2017-18 school year, and their need for services becomes more clearly defined.

The 2017-18 Willamette ESD budget emphasizes sound fiscal practice and contains efficiencies that will contribute to financial stability for the budget year.

### **Challenges in the 2017-18 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 has communicated significant financial support for K-12 education, challenges remain. Potential impacts on the Willamette ESD budget for 2017-18 include the following:

- A small increase in State School Fund Revenue. The Oregon Legislature is currently working to balance the state budget. The current state school fund, as recommended by the Ways & Means Committee Co-chairs, is \$7.8 billion for the 2017-19 biennium. This additional revenue of \$545 million will be offset by rising personnel and program roll-up costs.
- The most significant budget challenge facing Willamette ESD is the increase in employee costs driven by higher costs for the Public Employee Retirement System (PERS). These costs increases are impacting Willamette ESD and our partner school districts by driving up the cost of maintaining current service levels in every program. Even modest increases in legislative funding may not be sufficient to offset these higher PERS costs, and some reductions in force may be necessary.
- Potential Funding Reductions in Early Intervention/Early Childhood Special Education (EI/ECSE). The contract funding amount for this program has not yet been established by the Oregon Department of Education. Early projections, however, show that the funding may continue in 2017-18 without sufficient increase to cover higher personnel costs. "Flat funding" or minimal increases may result in program contraction.

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 2017-18 budget as compared to the current year is as follows:

Budget Year	Licensed FTE	Classified FTE	Administrative/ Confidential/ Non-Represented FTE	Total FTE
2017-18	197.83	135.83	38.35	372.01
2016-17	142.33	140.71	27.58	310.62

**\*\*Note\*\*** Increases in Licensed FTE are primarily the result of the conversion of contracted positions to FTE in the budget. Some will be filled with contracted staff, but the FTE will continue in the budget.

**\*\*Note\*\*** Increases in Admin/Confidential/Non-Rep FTE are primarily the result of additional professional staff budgeted for the Center for Education Innovation, Evaluation & Research.

**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 170 students in the Falls City School District to Salem-Keizer School District with over 41,214 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 2017-18. Additional revenue is generated through federal and state grants, and contracts with Local Education Agencies and third-party contracts. These varied funding sources, by their nature and unique requirements, create challenges in service provision, staffing, accounting and reporting.

**State School Fund Revenue Projected to Increase**

State School Fund revenues are allocated to ESDs through a formula that uses weighted census from area school districts multiplied by a per student allocation. For the 2017-18 budget year both the area student census and the per student allocation have decreased slightly from the prior year. Those key revenue elements are detailed below:

	Area ADMw	SSF Allocation per ADMw
2017-18	106,165.5	\$338.45
2016-17	106,447.2	\$341.27
2015-16	105,066.3	\$323.12

## 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 2017-18.

## Budget Document

The 2017-18 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 2017-18 General Fund include 27.38 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 two facility bonds (Marion Center and 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 2017-18, 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." followed by a stylized, cursive flourish.

Dave Novotney, Ph.D.  
Superintendent



# Willamette

EDUCATION SERVICE DISTRICT

## 2017-2018 Adopted 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**

Tishri Tucker - Executive Assistant

Keith Ussery – Deputy Superintendent

Mike Dunckel - Director, Business Services

Rick Wahlstrom - Director, Information Technology

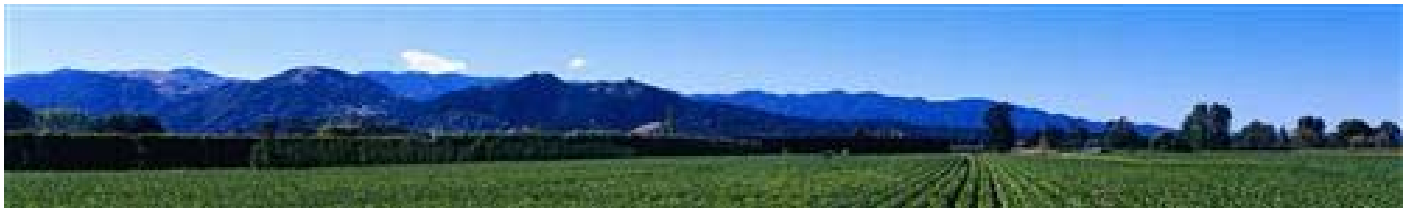
Linda Felber/Ed John – Co-Directors, Special Education

Antonio Ramos - Director, Oregon Migrant Education Services Center

Michael Beck- Director, Human Resources

Brian Florip – Coordinator, Communications

Ella Taylor – Director, Center for Education Innovation, Evaluation & Research





# Willamette

EDUCATION SERVICE DISTRICT

## Board of Directors



### Board of Directors

		Term Expires
Mike Riddle	Zone 1	6.30.2017
Anne Wylie	Zone 2	6.30.2017
Traci Buller	Zone 3	6.30.2019
Phil Frey, Vice Chair	Zone 4	6.30.2019
Larry Trott, Chair	Zone 5	6.30.2017
Frank W. Pender, Jr.	Business	6.30.2017
Dr. Alex Sanchez	Higher Education	6.30.2019
Matias Trejo De Dios	Social Services	6.30.2019
Bill Linhart	At-Large	6.30.2017

### Non-voting Advisory Members:

Superintendent Tory 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: Boyd Keyser  
boyd.keyser@nmarion.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: Buzz Brazeau  
bbrazeau@central.k12.or.us

##### Dallas SD

Superintendent: Michelle Johnstone  
michelle.johnstone@dsd2.org

##### Falls City SD

Superintendent: Jack Thompson  
thompson\_jack@fallscity.k12.or.us

##### Perrydale SD

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

#### Yamhill County

##### Amity SD

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

##### Dayton SD

Superintendent: Janelle Beers  
janelle.beers@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@yoschools.org



# Willamette

EDUCATION SERVICE DISTRICT

## 90 % Apportionment

Based on ODE Estimate 03.06.17

District	17-18 ADMw Ext	17-18 Allocation
Amity	1,056.99	321,963
Cascade	2,768.10	843,174
Central	4,047.07	1,232,753
Dallas	3,851.82	1,173,279
Dayton	1,201.05	365,845
Falls City	337.10	102,682
Gervais	1,286.71	391,937
Jefferson	1,126.52	343,142
McMinnville	8,224.71	2,505,279
Mt. Angel	1,069.33	325,722
Newberg	6,115.86	1,862,915
N. Marion	2,402.26	731,738
N. Santiam	2,717.89	827,880
Perrydale	457.24	139,277
Salem Keizer	53,295.39	16,233,983
Sheridan	1,257.13	382,927
Silver Falls	4,491.24	1,368,049
St Paul	400.48	121,988
Willamina	1,103.07	335,999
Woodburn	7,744.21	2,358,917
Yamhill Carlton	1,211.23	368,945
Total	106,165.40	32,338,394



# Willamette

EDUCATION SERVICE DISTRICT

## 2017-2018 Adopted 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.



# Willamette

## EDUCATION SERVICE DISTRICT

### Services and Programs

#### Business Services

The Business Services Department is responsible for all the financial and business activities of WESD. Business Services reviews, implements and provides training on procedures and controls to allow for effective operations while minimizing risk. Responsibilities of this department include:

- Budget development process, implementation, and maintenance of the budget
- Annual audit and financial report
- Monthly financial reporting
- Cooperative purchasing and contracting
- Inventory and fixed assets
- Payroll
- Accounts payable and receivable, and all invoicing for the agency
- Facility maintenance and operations services
  - WESD buildings and properties
  - Vehicles and courier services
  - Custodial services.

#### Human Resources

The Human Resources Department coordinates and oversees a number of important services for the agency and staff, such as those listed below.

- Handling all recruitment and hiring of Classified, Licensed, Administrative/Confidential and Temporary staff, including posting jobs on websites, interviewing and processing applications
- Ensuring the maintenance and security of personnel files, medical records and Pension data
- Managing employee benefits, such as health insurance, voluntary insurance and the employee assistance program
- Tracking and filing of employee evaluations and related documents
- Ensuring that criminal background check, disclosure, and fingerprinting requirements are met
- Verifying professional staff licenses and related documents
- Processing employment verifications and unemployment claims
- Facilitating mandatory all-staff training
- Updating policies and bargaining agreements
- Advising staff and management on areas such as policy interpretation and labor relations
- Facilitating the union committees for the ESD

## **Technology Services**

The Technology Department serves WESD employees, Marion, Polk, and Yamhill counties' school districts and organizations, and contracted customers throughout the state. This group's highly skilled staff provides services for the agency, including:

- Internet services WAN/LAN design and management
- Fiscal, student and special education data systems
- Student-level data warehousing, application hosting (ASP)
- Web hosting, programming/application development/design
- On-site hardware and software support
- Web page design and support
- Digital photo name badge system
- Application training off-site and at the WESD and Yamhill Center
- E-rate preparation and consultation

The state-of-the-art Data Center provides centralized data services for WESD and many outside customers. Desktop Support groups provide employees with the technical support needed for staff to use the technical resources available in a smooth and productive manner.

## **School Improvement Services**

The School Improvement Department provides a range of services to support professional development, curriculum development, student achievement opportunities, school safety and student safety.

### ***Family Support Advocates***

- Assists families of student who are at risk for violence, self-harm or self-destructive behaviors
- Support youth in school and conduct small group sessions for at-risk youth on topics such as
  - Social skills
  - Achievement
  - Motivation
  - Aggression
  - Grief
  - Loss
  - Drug and alcohol prevention

### ***School Improvement Services***

Willamette ESD provides a broad range of research-based school improvement services including:

- Alignment of standards and curriculum development
- Assessment literacy
- Effective instructional practices
- Professional Learning Communities
- Data Driven Decision-making
- Grading and Reporting,

For each area we provide three general categories of service:

- staff development
- coaching
- planning

### ***Threat Assessment, Sexual Incident Response and Suicide Prevention***

School Safety Services are provided by a team of experienced WESD staff. Services include Student Threat Assessment, Sexual Incident Response, Suicide Prevention and Family Support Advocates.

These services cover the full spectrum of intervention when there is a risk of violence, self-harm, or other self destructive behaviors that place students at risk for school and life difficulty.

The following services are available to participating school districts:

- Consult to school district staff
- On-site threat assessment teams
- Advocacy, mentoring, and supports for at-risk students and their families

### ***Willamette Curriculum Coalition***

The Willamette Curriculum Coalition (WCC) helps districts and their staff improve teaching and learning. The WCC provides or aids in:

- High-quality professional development
- Technical assistance and support to teachers
- Instructional coaches
- Building and district administrators
- Implementing state and federal education initiatives
- Developing and aligning curriculum
- Crafting improvement plans
- Developing accountability systems
- Using data to improve achievement.

### ***Willamette Promise***

Willamette Promise gives high school students the opportunity to earn college credits (up to a whole year of college before high school graduation) and complete career and technical courses (including certifications) before high school graduation.

Willamette Promise works hard to assist partner schools in establishing a college and career going culture. In its second year, Willamette Promise grew and achieved success in numerous ways. In comparing year one (2014-15) to year two (2015-16) the following gains were realized:

- The number of students earning college credit increased by 202%, from 608 to 1819.
- College credits earned nearly tripled, from 3609 to 10,746.



- Participation by under-represented student populations increased dramatically.
- Students qualifying for free/reduced lunch earning WP college credits increased by 449%.
- Students of under-represented ethnicity earning WP credits increased by 226%.

Willamette Promise is making great strides in improving the equitable access to college credit opportunities for all students across the region.

### ***Grant and Contract Services***

Department staff provide a range of other services to the State and our component districts, including:

- Grant funded project management
- Comprehensive school operation in youth corrections and juvenile detention settings
- Library media specialist
- Homeschool registry
- Collaborative grant writing

### **Services for Children with Special Needs**

Willamette Education Service District's Special Education Department includes Regional Services, Consortium Services, Early Intervention, and Special Services. The department staff offers direct instruction and related services to children and students with special needs, their families, and school districts. Whatever the service, students in the region have access to exemplary, state of the art evaluation, classroom, and home-based services. WESD ensures that skilled professionals are there for any child or student from birth to 21 years of age who live in Marion, Polk, or Yamhill counties and has or is suspected of having problems related to:

- Developmental Delays
- Speech and Language
- Motor Development
- Social Skills
- Behavior
- Learning
- Vision
- Hearing

Special Education services can include, but are not limited to, any of the following:

- At Risk Services
- Audiological Services
- Augmentative Communication Services
- Autism Spectrum Disorder Services
- Behavioral Services
- Braille and Large Print Textbook Production (OTMC)
- Communication Services
- Deaf and Hard of Hearing Services
- Early Intervention (EI) Services and Early Childhood Special Education (ECSE) Referral Services
- Early Intervention (EI) and Early Childhood Special Education (ECSE) Services

- Life Skills Services
- Nursing Services
- Occupational and Physical Therapy Services
- Vision Impaired Services

## **Oregon Migrant Education Service Center (OMESC)**

### ***Coordination of Migrant Education Services***

The Oregon Migrant Education Service Center (OMESC) is the educational support agency of the Oregon Department of Education's (ODE) Migrant Education Office. The OMESEC serves as an umbrella organization to ODE's 19 Regional Migrant Education Offices funded under Title I, Part C of NCLB. In collaboration with the ODE migrant office, OMESEC provides professional development, technical support, and program planning consistent with the needs of the 19 regional programs serving eligible migrant students. These needs include:

### ***Identification & Recruitment***

- Training and technical assistance on Title IC-Child Eligibility
- Validate and perform quality control checks on the Certificate of Eligibility (COE)
- Oregon's call center for the National Migrant Education Hotline
- Perform state retrospective and prospective re-Interviews
- Networking with State Agencies

### ***Records Transfer***

- Maintain the operations of the Oregon Migrant Student Information System (OMSIS)
- Maintain the operations and state's compliance of the national Migrant Student Information Exchange (MSIX) system
- Training and technical assistance on OMSIS and MSIX
- Facilitate and manage student move notification in Oregon
- Produce federal, state and regional reports
- Member of the MSIX State Users Group for Analysis and Recommendations (SUGAR)

### ***Professional Development***

- Supplemental instructional & support services o K-12 Curriculum
  - Early Childhood Education
  - Family Literacy
  - English as a Second Language
  - Path to Scholarships® and Book Series
- Parent Involvement
  - State Parent Advisory Committees
  - School-Family & Communities
  - Parent Institutes
- Oregon Migrant Education Symposium

## ***Special Services***

- 24-Hours Accident Insurance
  - Provide training and technical support to staff and parents on insurance benefits
  - Verify child eligibility for services
- Binational Teacher Exchange Program (BTEP)
  - Facilitate the Binational Teacher Exchange Program
  - Provide training and technical assistance on the Binational Transfer Documents
  - Distribution of the Binational Transfer Documents to districts
  - OMESC serves as a US liaison to states in Mexico via the Oregon Initiative for Binational Instructional Exchange (OIBIE)
- US/Mexico Education Partnership (OMEP)
  - Facilitate the agencies coordination and networking
  - Provide technical assistance for the 19 regional programs on OMEP

## **Willamette Migrant Education**

Working with parental advisory committees and school districts across Marion, Polk, Yamhill, Linn, Benton, and Lincoln counties Willamette Migrant Education identifies and provides services to migrant families with children ages 3 - 21. Services include:

- Identification and enrollment for No Child Left Behind services and OMSIS
- Supplemental instruction in areas including academic content, early childhood education, native language, ESL, Portable Assisted Study Sequence (PASS), and guidance advocacy
- Migrant student health services including medical, dental and accident insurance in cooperation with other agencies
- Through a partnership with Macy's and the Reading is Fundamental program we provide thousands of books to migrant students each year
- Support services that facilitate migrant student attendance/participation at school
- Parent involvement and education strategies, including training
- Migrant summer school programs
- Technical assistance to school districts on program design to address the unique needs of migrant students in their buildings
- After school programs
- Early childhood learning

## **Center for Education Innovation, Evaluation and Research**

The Center is a semi-autonomous entity created to partner with education professionals, schools, school districts, and other ESDs to provide a multi-disciplinary approach to project evaluation, program development and implementation, technical assistance, professional development, and dissemination of research.

The primary goal of the Center is to provide a multi-disciplinary approach to grant writing, external and internal project evaluations, program/model development and implementation, professional learning, technical assistance and dissemination of resources.

The Center for Education Innovation, Evaluation, and Research offers an array of services designed to help your project achieve outstanding results. These services include:

- Grant Services
  - Proposal Development & Submittal
  - Grant Management & Compliance
  - Grant Close-out
- Program and Project Evaluation
  - Approach used
  - Services offered
- Professional Development, Technical Assistance & Consultation

Education innovation is promoted through regular professional development for area educators, seminars and workshops featuring national experts and ongoing provision of technical assistance. The Center serves as a resource in connecting educators with other practitioners for consult and direct service.



# 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 un-matured 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 2017-2018 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 34% of the total budget.

90% of SSF and property tax money is allocated and transferred to school districts' accounts in the Trust and Agency Fund. The remaining 10% along with other revenue is budgeted to fund WESD operating expenditures. Budgeted for the 2017-2018 General Fund are 27.38 FTE staff including Executive Administration, Human Resources, Business Services, 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 344.64 FTE for 2017-2018. Services fall under five categories:

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

Special Education accounts for 64% of the fund. Major programs include Early Childhood/Early Childhood Special Education (EI/ECSE), the Regional Program for low incidence handicapping conditions, K-12 Speech/Language services and Behavior services. School Improvement accounts for 17% of the fund. Major programs are Youth Corrections, Juvenile Detention Education Programs and the Willamette Promise. School Improvement also provides for School Safety/Threat Assessment, Family Support Advocates, curriculum and collaborative services. Technology Services are 5% of the fund and provide

internet connectivity, student software, financial software and support, data warehouse service, email and other services. Migrant Education is 5% of the fund and Administrative Services are 9% of the fund.

### **Debt Service Fund**

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

The Debt Service Fund pays principal and interest for three construction bonds (Marion Center, Yamhill Center and Portland Road) and three PERS bonds for Unfunded Actuarial Liability.

### **Capital Projects Fund**

The Capital Projects Fund is used to acquire, construct or make capital improvements to facilities. The source of revenue in the fund is private bank placements. The agency will utilize the Capital Projects Fund for its current capital improvement project of the Marion Center. The Capital Projects fund represents 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 2% of the total budget.

### **Trust and Agency Fund**

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

- **Funds 701-721:** 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

## 2017-2018 Adopted Budget

### Budget Overview



# Willamette Education Service District 2017-2018 Budget

## Summary of Requirements

All Funds				
By Major Function	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
Instruction	\$ 19,135,988	\$ 15,633,873	\$ 19,684,113	\$ 19,653,181
Support Services	16,478,324	17,051,374	20,123,262	25,117,496
Enterprise & Community Services	50,818	50,831	54,949	217,866
Building Construction & Improvement	-	1,038,825	6,212,000	820,000
Transit, Debt Service & Transfers	63,034,757	67,238,305	68,777,979	69,297,604
Contingencies	-	-	2,543,364	2,702,208
<b>Total Requirements</b>	<b>\$ 98,699,887</b>	<b>\$ 101,013,209</b>	<b>\$ 117,395,667</b>	<b>\$ 117,808,355</b>

By Major Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
General Fund	\$ 33,704,059	\$ 35,203,340	\$ 39,413,363	\$ 40,223,546
Special Revenue Fund	33,246,329	30,520,315	36,687,913	38,755,598
Debt Service Fund	2,200,320	2,813,977	2,949,102	2,892,857
Capital Projects Fund	-	1,038,825	6,212,000	820,000
Internal Service Fund	-	-	-	2,185,762
Trust & Agency Funds	29,549,179	31,436,752	32,133,289	32,930,592
<b>Total Requirements</b>	<b>\$ 98,699,887</b>	<b>\$ 101,013,209</b>	<b>\$ 117,395,667</b>	<b>\$ 117,808,355</b>

## Summary of Requirements

Individual Funds				
General Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
Support Services	\$ 3,351,953	\$ 3,320,451	\$ 3,905,211	\$ 4,339,258
Other Uses	30,352,106	31,882,889	32,964,788	33,182,080
Contingencies	-	-	2,543,364	2,702,208
<b>Total Requirements General Fund</b>	<b>\$ 33,704,059</b>	<b>\$ 35,203,340</b>	<b>\$ 39,413,363</b>	<b>\$ 40,223,546</b>

Special Revenue Funds	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
Instruction	\$ 19,135,988	\$ 15,633,873	\$ 19,684,113	\$ 19,653,181
Support Services	13,126,371	13,730,924	16,218,051	18,592,476
Enterprise and Community Services	50,818	50,831	54,949	217,866
Other Uses	933,152	1,104,687	730,800	292,075
<b>Total Requirements Special Revenue Funds</b>	<b>\$ 33,246,329</b>	<b>\$ 30,520,315</b>	<b>\$ 36,687,913</b>	<b>\$ 38,755,598</b>

Debt Service Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
Other Uses	2,200,320	2,813,977	2,949,102	2,892,857
<b>Total Requirements Debt Service Fund</b>	<b>\$ 2,200,320</b>	<b>\$ 2,813,977</b>	<b>\$ 2,949,102</b>	<b>\$ 2,892,857</b>

Capital Projects Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
Capital Outlay	-	1,038,825	6,212,000	820,000
<b>Total Requirements Capital Projects Fund</b>	<b>\$ -</b>	<b>\$ 1,038,825</b>	<b>\$ 6,212,000</b>	<b>\$ 820,000</b>

Internal Service Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
Support Services	-	-	-	2,185,762
<b>Total Requirements Capital Projects Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,185,762</b>

Trust and Agency Funds	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
Other Uses	29,549,179	31,436,752	32,133,289	32,930,592
<b>Total Requirements Trust and Agency Funds</b>	<b>\$ 29,549,179</b>	<b>\$ 31,436,752</b>	<b>\$ 32,133,289</b>	<b>\$ 32,930,592</b>

<b>Total Requirements</b>	<b>\$ 98,699,887</b>	<b>\$ 101,013,209</b>	<b>\$ 117,395,667</b>	<b>\$ 117,808,355</b>
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# Willamette Education Service District 2017-2018 Budget

Total Budget

\$

117,808,355

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.

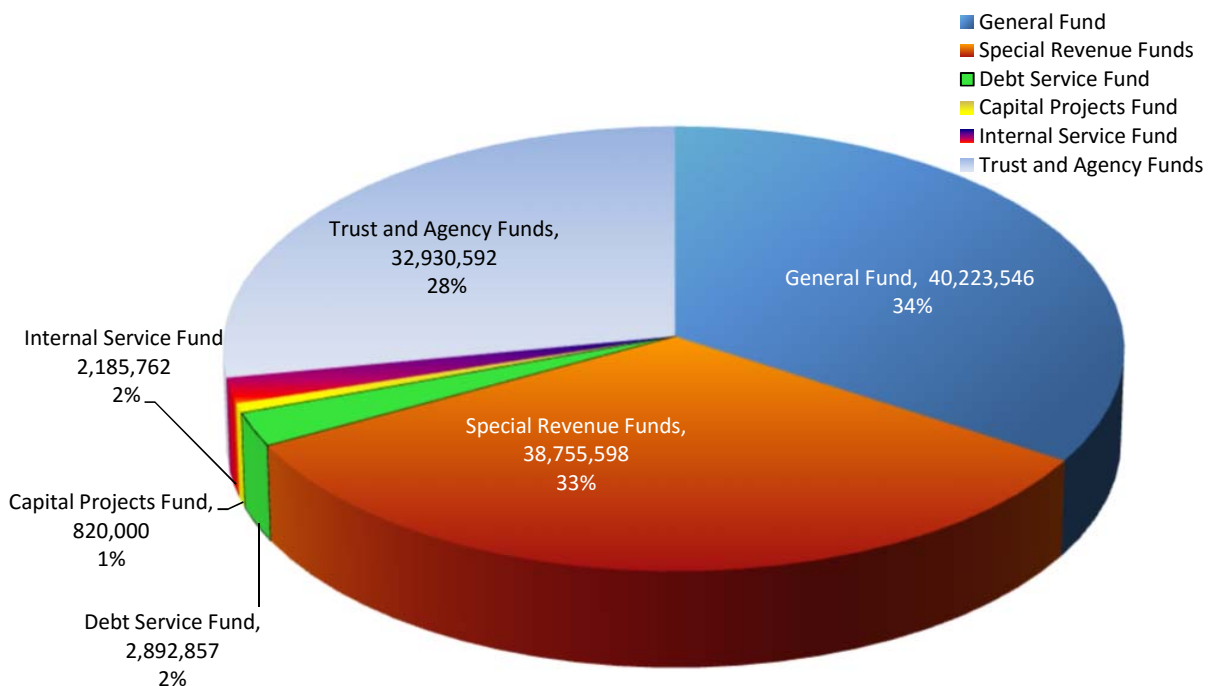
**BUDGET PROCESS** - in brief - revenue estimates are developed after careful analysis. Current and prior year expenditures for all funds and programs are analyzed. Meetings with each component school district determine service needs for the upcoming year. The budget is then prepared.

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.

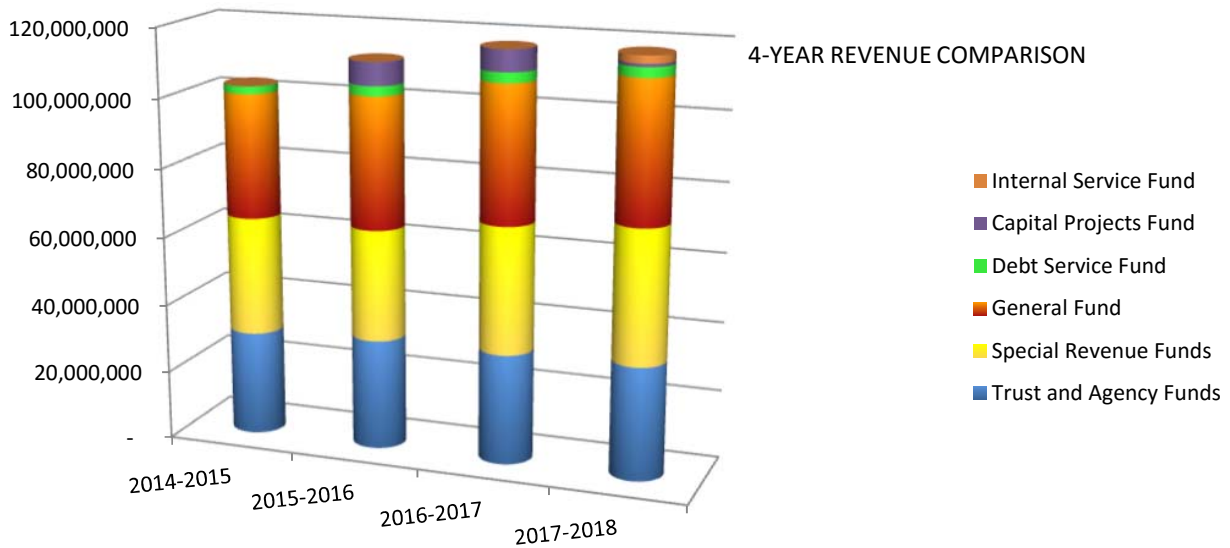
The Adopted Budget becomes the financial plan for the new fiscal year. The chart below illustrates the funds that comprise the total budget for WESD. More information on each fund is found in the sections that follow.



## Willamette Education Service District 2017-2018 Budget

### Revenue Summary All Funds

Fund Group	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
100	General Fund	\$ 35,953,795	\$ 37,951,174	\$ 39,413,363	\$ 40,223,546
200	Special Revenue Funds	34,222,182	32,203,356	36,687,913	38,755,598
300	Debt Service Fund	2,213,075	2,814,018	2,949,102	2,892,857
400	Capital Projects Fund	-	6,703,085	6,212,000	820,000
600	Internal Service Fund	-	-	-	2,185,762
700	Trust and Agency Funds	30,434,675	32,182,614	32,133,289	32,930,592
		\$ 102,823,727	\$ 111,854,247	\$ 117,395,667	\$ 117,808,355
<b>TOTAL ALL FUNDS</b>		\$ 102,823,727	\$ 111,854,247	\$ 117,395,667	\$ 117,808,355



### Revenue Summary by Major Account

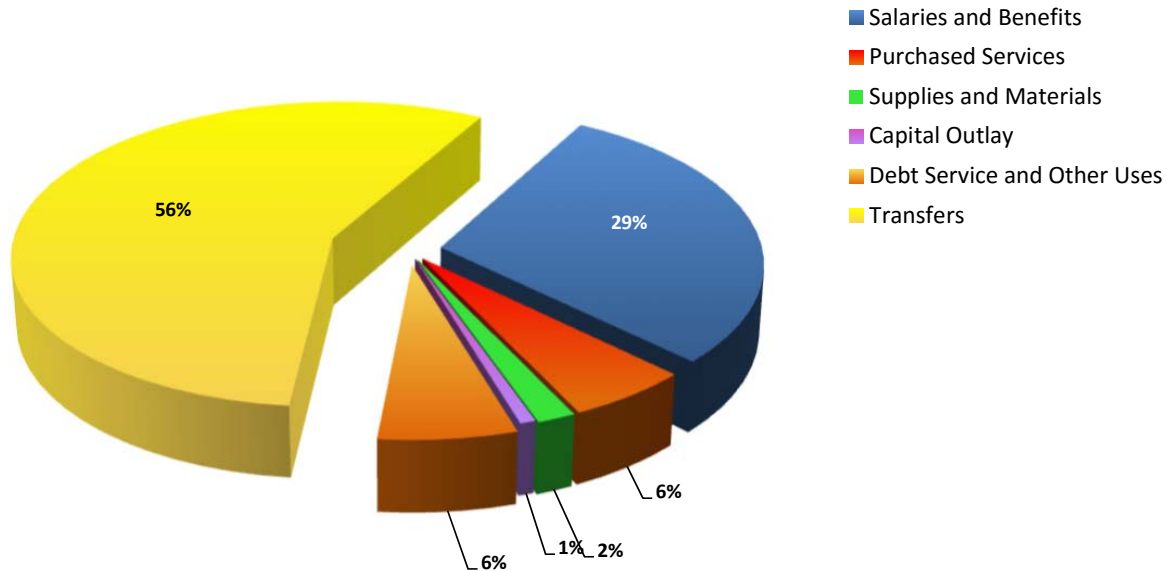
Fund Group	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Adopted
R1000	Local Sources	\$ 17,596,119	\$ 18,450,949	\$ 17,228,699	\$ 19,745,601
R2000	Intermediate Sources			\$ 23,638	\$ 25,000
R3000	State Sources	40,568,243	37,700,249	43,128,152	43,563,299
R4000	Federal Sources	6,085,052	5,914,383	6,134,576	6,873,344
R5000	Other Sources	38,574,314	49,788,707	50,880,602	47,601,111
		\$ 102,823,728	\$ 111,854,287	\$ 117,395,667	\$ 117,808,355
<b>Total All Funds</b>		\$ 102,823,728	\$ 111,854,287	\$ 117,395,667	\$ 117,808,355

## Willamette Education Service District 2017-2018 Budget

### Expenditure Summary by Major Account All Funds

Account Group	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 FTE
100	Salaries	\$ 15,855,355	\$ 15,696,915	\$ 17,498,287	310.62	\$ 21,436,600	372.01
200	Associated Payroll Costs	\$ 9,544,894	8,050,299	9,633,912		12,907,100	
300	Purchased Services	\$ 6,002,168	6,799,193	7,164,111		6,630,720	
400	Supplies & Materials	2,455,002	1,420,926	3,624,620		2,058,345	
500	Capital Outlay	273,541	463,541	6,377,000		845,000	
600	Other Objects	3,734,490	4,158,007	4,545,496		4,673,635	
700	Transfer	60,834,437	64,424,328	66,008,877		66,554,747	
800	Other Uses	-	-	2,543,364		2,702,208	
		\$ 98,699,887	\$ 101,013,208	\$ 117,395,667	310.62	\$ 117,808,355	372.01
<b>TOTAL ALL FUNDS</b>		<b>\$ 98,699,887</b>	<b>\$ 101,013,208</b>	<b>\$ 117,395,667</b>	<b>310.62</b>	<b>\$ 117,808,355</b>	<b>372.01</b>

OBJECT CATEGORIES AS A % OF TOTAL BUDGET



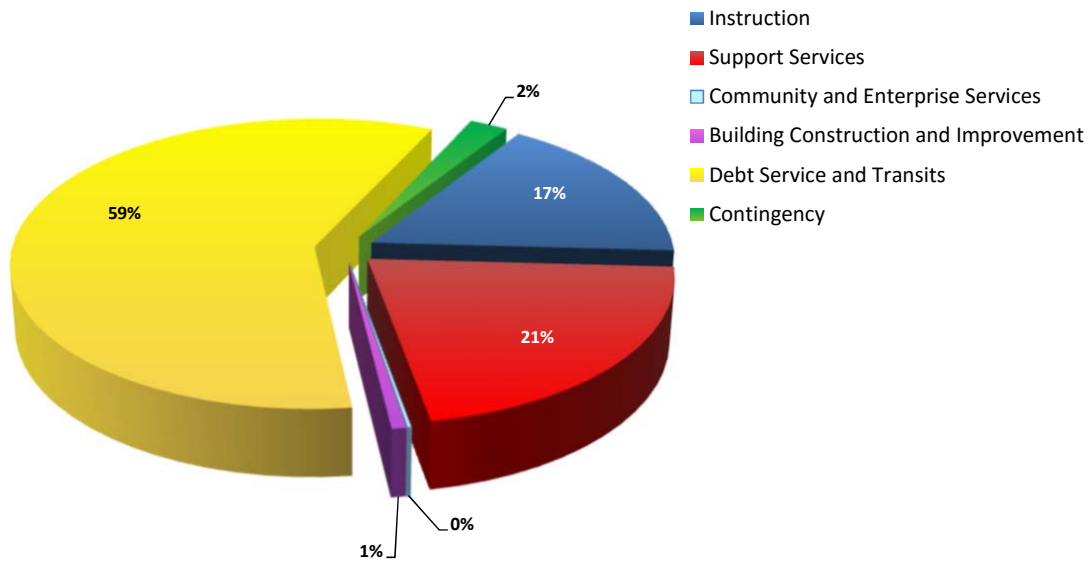


## Willamette Education Service District 2017-2018 Budget

### Expenditure Summary by Major Function All Funds

Account Group	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 FTE
1000	Instruction	\$ 19,135,988	\$ 15,633,873	\$ 19,684,113	175.21	\$ 19,653,181	198.76
2000	Support Services	16,478,324	17,051,374	20,123,262	135.01	25,117,496	171.85
3000	Community and Enterprise Services	50,818	50,831	54,949	0.40	217,866	1.40
4000	Building Construction and Improveme	-	1,038,825	6,212,000		820,000	
5000	Debt Service and Transits	63,034,757	67,238,305	68,777,979		69,297,604	
6000	Contingency	-	-	2,543,364		2,702,208	
		\$ 98,699,887	\$ 101,013,209	\$ 117,395,667	310.62	\$ 117,808,355	372.01
<b>TOTAL ALL FUNDS</b>		\$ 98,699,887	\$ 101,013,209	\$ 117,395,667	310.62	\$ 117,808,355	372.01

FUNCTION CATEGORIES AS A % OF TOTAL BUDGET



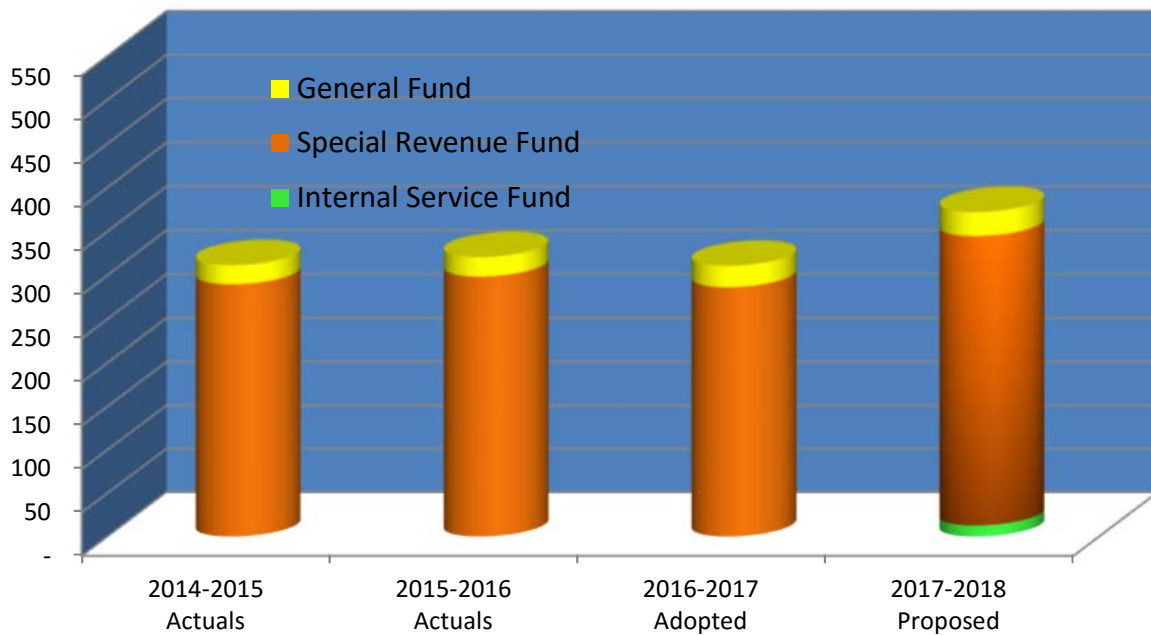
## Willamette Education Service District 2017-2018 Budget

### FTE by Fund

Fund	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed
General Fund	21.75	22.23	24.35	27.38
Special Revenue Fund	289.69	298.43	286.27	332.03
Internal Service Fund	-	-	-	12.61
<b>TOTAL FTE</b>	<b>311.44</b>	<b>320.66</b>	<b>310.62</b>	<b>372.01</b>

% Increase or Decrease		3%	-3%	20%
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### FTE by Category

Fund	Licensed	Classified	Confidential	Admin/Non Represented	Total 2017-2018
General Fund	-	18.38	2.00	7.00	27.38
Special Revenue Fund	197.83	117.46	1.49	27.86	344.64
<b>TOTAL FTE</b>	<b>197.83</b>	<b>135.83</b>	<b>3.49</b>	<b>34.86</b>	<b>372.01</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2017-2018 Adopted 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.

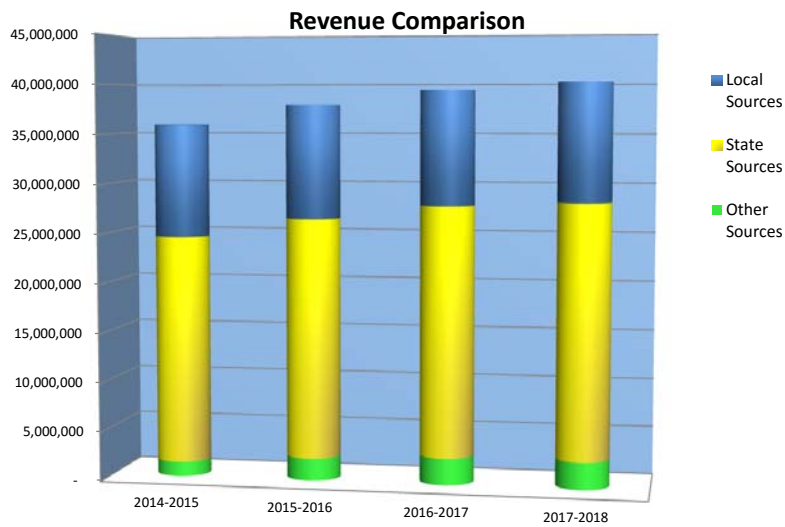
Expenditures from the 2017-2018 General Fund are budgeted for 27.38 FTE staff including executive administration, human resources, fiscal services, facilities and maintenance, and technology. The General Fund includes the costs of utilities, legal fees, insurance and other agency costs. Transfers are made with WESD Board approval to all other funds.



## Willamette Education Service District 2017-2018 Budget

### Revenue Summary General Funds

Major Account	Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>100</b>	<b>General Fund</b>						
R1000	Local Sources	\$ 11,355,365	\$ 11,410,418	\$ 11,454,750	\$ 11,840,497	\$ 11,840,497	\$ 11,840,497
R3000	State Sources	23,120,042	24,291,021	25,258,613	25,633,049	25,633,049	25,633,049
R5000	Other Sources	1,478,388	2,249,735	2,700,000	2,750,000	2,750,000	2,750,000
	<b>Fund 100 Total</b>	<b>\$ 35,953,795</b>	<b>\$ 37,951,174</b>	<b>\$ 39,413,363</b>	<b>\$ 40,223,546</b>	<b>\$ 40,223,546</b>	<b>\$ 40,223,546</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 35,953,795</b>	<b>\$ 37,951,174</b>	<b>\$ 39,413,363</b>	<b>\$ 40,223,546</b>	<b>\$ 40,223,546</b>	<b>\$ 40,223,546</b>



**Willamette Education Service District  
2017-2018 Budget**

**Revenue Detail General Funds**

Revenue Account Code	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>100</b>	<b>General Fund</b>						
R1111	Current Year Taxes	\$ 9,313,714	\$ 9,864,112	\$ 9,600,000	\$ 10,043,500	\$ 10,043,500	\$ 10,043,500
R1112	Prior Year Taxes	346,210	274,815	250,000	250,000	250,000	250,000
R1114	Payments in Lieu Property Taxes	56,748	3,301	25,000	25,000	25,000	25,000
R1500	Earnings on Investments	68,022	87,566	65,000	85,000	85,000	85,000
R1910	Rentals	44,604	38,277	50,000	10,000	10,000	10,000
R1920	Contributions/Donations	3	26	-	-	-	-
R1940	Services to Other LEAs	8,596	10,202	-	10,000	10,000	10,000
R1960	Recovery of Prior Years' Expense	28,579	363	-	500	500	500
R1980	Fees Charged to Grants	1,245,627	1,001,592	1,300,000	1,306,247	1,306,247	1,306,247
R1990	Miscellaneous	74,849	50,781	84,500	59,500	59,500	59,500
R1992	Erate	167,774	77,811	80,000	50,250	50,250	50,250
R1994	Fingerprinting	-	272	250	500	500	500
R1998	Intra-Agency Invoices	639	1,301	-	-	-	-
	<b>Major Account Total</b>	<b>\$ 11,355,365</b>	<b>\$ 11,410,418</b>	<b>\$ 11,454,750</b>	<b>\$ 11,840,497</b>	<b>\$ 11,840,497</b>	<b>\$ 11,840,497</b>
R3101	SSF-General Support	\$ 23,120,042	\$ 24,291,021	\$ 25,258,613	\$ 25,628,049	\$ 25,628,049	\$ 25,628,049
R3104	SSF-General Support	-	-	-	5,000	5,000	5,000
	<b>Major Account Total</b>	<b>\$ 23,120,042</b>	<b>\$ 24,291,021</b>	<b>\$ 25,258,613</b>	<b>\$ 25,633,049</b>	<b>\$ 25,633,049</b>	<b>\$ 25,633,049</b>
R5300	Sale of Fixed Assets	\$ 1,750	\$ -	\$ -	\$ -		
R5400	Beginning Fund Balance	1,476,638	2,249,735	2,700,000	2,750,000	2,750,000	2,750,000
	<b>Major Account Total</b>	<b>\$ 1,478,388</b>	<b>\$ 2,249,735</b>	<b>\$ 2,700,000</b>	<b>\$ 2,750,000</b>	<b>\$ 2,750,000</b>	<b>\$ 2,750,000</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 35,953,795</b>	<b>\$ 37,951,174</b>	<b>\$ 39,413,363</b>	<b>\$ 40,223,546</b>	<b>\$ 40,223,546</b>	<b>\$ 40,223,546</b>

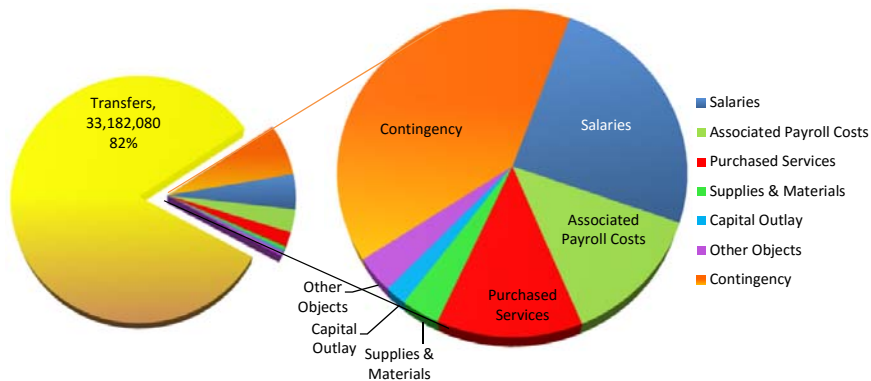
## Willamette Education Service District 2017-2018 Budget

### Summary by Major Function

100 General Fund									
Major Function	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted	2017-2018 FTE
2000	Support Services	3,351,953	3,320,451	3,905,211	24.35	4,339,258	4,339,258	4,339,258	27.38
5000	Debt Service and Transits	30,352,106	31,882,889	32,964,788		33,182,080	33,182,080	33,182,080	
6000	Contingency	-	-	2,543,364		2,702,208	2,702,208	2,702,208	
		\$ 33,704,059	\$ 35,203,340	\$ 39,413,363	24.35	\$ 40,223,546	\$ 40,223,546	\$ 40,223,546	27.38

### Summary by Major Account

100 General Fund									
Account Group	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted	2017-2018 FTE
100	Salaries	\$ 1,345,574	\$ 1,483,996	\$ 1,620,255	24.35	\$ 1,849,677	\$ 1,849,677	\$ 1,849,677	27.38
200	Associated Payroll Costs	761,055	735,268	863,362		1,198,959	1,198,959	1,198,959	
300	Purchased Services	734,399	594,462	841,153		777,431	777,431	777,431	
400	Supplies & Materials	246,887	259,683	224,250		193,680	193,680	193,680	
500	Capital Outlay	38,470	27,438	125,000		75,000	75,000	75,000	
600	Other Objects	225,568	219,604	231,191		244,511	244,511	244,511	
700	Transfers	30,352,106	31,882,889	32,964,788		33,182,080	33,182,080	33,182,080	
800	Planned Reserve	-	-	2,543,364		2,702,208	2,702,208	2,702,208	
		\$ 33,704,059	\$ 35,203,340	\$ 39,413,363	24.35	\$ 40,223,546	\$ 40,223,546	\$ 40,223,546	27.38



## Willamette Education Service District 2017-2018 Budget

### Expenditure Detail

100 General Fund												
Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted	2017-2018 FTE	
2110	Home School Registration	100	Salaries	\$ 1,468	\$ 3,669	\$ 3,921	0.10	\$ 4,703	\$ 4,703	\$ 4,703	0.10	
			200	Associated Payroll Costs	1,134	2,366	2,533		2,821	2,821	2,821	
			300	Purchased Services	7	-	333		58	58	58	
			<b>Program Total</b>			<b>\$ 2,609</b>	<b>\$ 6,036</b>	<b>\$ 6,787</b>	<b>0.10</b>	<b>\$ 7,582</b>	<b>\$ 7,582</b>	<b>\$ 7,582</b>
2112	Attendance Services	100	Salaries	\$ 6,151	\$ 1,456	\$ 3,072	-	\$ 2,072	\$ 2,072	\$ 2,072	-	
			200	Associated Payroll Costs	2,018	122	832		572	572	572	
			300	Purchased Services	543	864	1,563		1,415	1,415	1,415	
			<b>Program Total</b>			<b>\$ 8,712</b>	<b>\$ 2,442</b>	<b>\$ 5,467</b>	<b>-</b>	<b>\$ 4,059</b>	<b>\$ 4,059</b>	<b>\$ 4,059</b>
2240	Staff Development	100	Salaries	\$ 5,336	\$ 4,723	\$ 4,000	-	\$ 5,000	\$ 5,000	\$ 5,000	-	
			200	Associated Payroll Costs	2,609	1,642	1,222		1,779	1,779	1,779	
			300	Purchased Services	-	-	200		200	200	200	
			400	Supplies & Materials	-	-	150		150	150	150	
			<b>Program Total</b>			<b>\$ 7,945</b>	<b>\$ 6,365</b>	<b>\$ 5,572</b>	<b>-</b>	<b>\$ 7,129</b>	<b>\$ 7,129</b>	<b>\$ 7,129</b>
2310	Board of Education	100	Salaries	\$ 20,987	\$ 21,340	\$ 21,835	0.30	\$ 22,075	\$ 22,075	\$ 22,075	0.20	
			200	Associated Payroll Costs	12,065	10,771	11,677		13,039	13,039	13,039	
			300	Purchased Services	61,801	50,174	90,249		84,473	84,473	84,473	
			400	Supplies & Materials	4,026	3,181	-		2,000	2,000	2,000	
			600	Other Objects	172,039	167,250	175,469		162,469	162,469	162,469	
			<b>Program Total</b>			<b>\$ 270,918</b>	<b>\$ 252,716</b>	<b>\$ 299,230</b>	<b>0.30</b>	<b>\$ 284,056</b>	<b>\$ 284,056</b>	<b>\$ 284,056</b>
2320	Executive Administrative	100	Salaries	\$ 174,522	\$ 209,125	\$ 221,587	1.75	\$ 232,840	\$ 232,840	\$ 232,840	1.65	
			200	Associated Payroll Costs	101,384	101,758	107,063		184,309	184,309	184,309	
			300	Purchased Services	7,906	5,007	5,059		6,606	6,606	6,606	
			400	Supplies & Materials	9,313	6,167	-		1,000	1,000	1,000	
			600	Other Objects	2,327	595	2,580		2,580	2,580	2,580	
			<b>Program Total</b>			<b>\$ 295,452</b>	<b>\$ 322,652</b>	<b>\$ 336,289</b>	<b>1.75</b>	<b>\$ 427,335</b>	<b>\$ 427,335</b>	<b>\$ 427,335</b>
2520	Fiscal Services	100	Salaries	\$ 378,576	\$ 404,954	\$ 405,804	6.30	\$ 424,314	\$ 424,314	\$ 424,314	6.30	
			200	Associated Payroll Costs	226,837	192,517	214,388		238,181	238,181	238,181	
			300	Purchased Services	25,919	29,895	21,729		17,973	17,973	17,973	
			400	Supplies & Materials	6,780	11,602	35,000		36,000	36,000	36,000	
			600	Other Objects	4,263	6,147	4,300		15,800	15,800	15,800	
			<b>Program Total</b>			<b>\$ 642,375</b>	<b>\$ 645,115</b>	<b>\$ 681,221</b>	<b>6.30</b>	<b>\$ 732,268</b>	<b>\$ 732,268</b>	<b>\$ 732,268</b>
2540	Operations & Facilities Maintenance	100	Salaries	\$ 170,984	\$ 189,230	\$ 247,580	5.50	\$ 316,816	\$ 316,816	\$ 316,816	6.50	
			200	Associated Payroll Costs	97,066	102,122	163,380		212,777	212,777	212,777	
			300	Purchased Services	396,915	279,013	408,751		438,419	438,419	438,419	
			400	Supplies & Materials	69,835	55,731	79,000		53,000	53,000	53,000	
			500	Capital Outlay	38,470	27,438	-		-	-	-	
			600	Other Objects	33,431	34,251	34,867		48,162	48,162	48,162	
			<b>Program Total</b>			<b>\$ 806,701</b>	<b>\$ 687,784</b>	<b>\$ 933,578</b>	<b>5.50</b>	<b>\$ 1,069,174</b>	<b>\$ 1,069,174</b>	<b>\$ 1,069,174</b>
2610	Central Support	100	Salaries	\$ 68,654	\$ 70,622	\$ 75,567	1.65	\$ 106,450	\$ 106,450	\$ 106,450	2.225	
			200	Associated Payroll Costs	38,289	38,599	46,538		73,571	73,571	73,571	
			300	Purchased Services	34,859	36,771	47,420		45,889	45,889	45,889	
			400	Supplies & Materials	30,762	7,383	22,380		26,530	26,530	26,530	
			600	Other Objects	183	273	250		1,750	1,750	1,750	
			<b>Program Total</b>			<b>\$ 172,747</b>	<b>\$ 153,648</b>	<b>\$ 192,155</b>	<b>1.65</b>	<b>\$ 254,190</b>	<b>\$ 254,190</b>	<b>\$ 254,190</b>

## Willamette Education Service District 2017-2018 Budget

### Expenditure Detail

100 General Fund											
Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted	2017-2018 FTE
Communication Services											
2630		100	Salaries	\$ 52,317	\$ 81,758	\$ 91,027	1.10	\$ 99,660	\$ 99,660	\$ 99,660	1.1
		200	Associated Payroll Costs	28,489	36,268	45,101		53,891	53,891	53,891	
		300	Purchased Services	13,890	10,012	10,653		5,323	5,323	5,323	
		400	Supplies & Materials	7,850	1,676	2,220		4,250	4,250	4,250	
		600	Other Objects	-	-	-		500	500	500	
			<b>Program Total</b>	<b>\$ 102,546</b>	<b>\$ 129,714</b>	<b>\$ 149,001</b>	<b>1.10</b>	<b>\$ 163,624</b>	<b>\$ 163,624</b>	<b>\$ 163,624</b>	<b>1.10</b>
Staff Services (HR)											
2640		100	Salaries	\$ 239,399	\$ 268,909	\$ 303,432	4.20	\$ 330,971	\$ 330,971	\$ 330,971	5.2
		200	Associated Payroll Costs	123,138	131,756	149,111		221,190	221,190	221,190	
		300	Purchased Services	22,287	15,916	24,986		19,965	19,965	19,965	
		400	Supplies & Materials	35,808	11,157	8,500		8,500	8,500	8,500	
		600	Other Objects	13,225	10,839	13,225		14,000	14,000	14,000	
			<b>Program Total</b>	<b>\$ 433,857</b>	<b>\$ 438,577</b>	<b>\$ 499,254</b>	<b>4.20</b>	<b>\$ 594,626</b>	<b>\$ 594,626</b>	<b>\$ 594,626</b>	<b>5.20</b>
Technology Services											
2660		100	Salaries	\$ 227,180	\$ 228,210	\$ 242,430	3.45	\$ 304,776	\$ 304,776	\$ 304,776	4.1
		200	Associated Payroll Costs	130,079	112,400	121,517		196,819	196,819	196,819	
		300	Purchased Services	140,010	145,441	203,210		156,110	156,110	156,110	
		400	Supplies & Materials	82,513	162,786	77,000		62,250	62,250	62,250	
		500	Capital Outlay	-	-	125,000		75,000	75,000	75,000	
		600	Other Objects	100	250	500		250	250	250	
			<b>Program Total</b>	<b>\$ 579,882</b>	<b>\$ 649,088</b>	<b>\$ 769,657</b>	<b>3.45</b>	<b>\$ 795,205</b>	<b>\$ 795,205</b>	<b>\$ 795,205</b>	<b>4.10</b>
Technology Direction											
2661		100	Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	-	-		-	-	-	
		300	Purchased Services	30,242	21,370	27,000		-	-	-	
		400	Supplies & Materials	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 30,242</b>	<b>\$ 21,370</b>	<b>\$ 27,000</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Supplemental Retirement											
2700		200	Associated Payroll Costs	\$ (2,053)	\$ 4,945	\$ -		\$ 10	\$ 10	\$ 10	
			<b>Program Total</b>	<b>\$ (2,053)</b>	<b>\$ 4,945</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>-</b>
Transfer - Debt Service											
5200		700	Transfer	\$ 725,445	\$ 952,286	\$ 1,344,536		\$ 825,686	\$ 825,686	\$ 825,686	
			<b>Program Total</b>	<b>\$ 725,445</b>	<b>\$ 952,286</b>	<b>\$ 1,344,536</b>	<b>-</b>	<b>\$ 825,686</b>	<b>\$ 825,686</b>	<b>\$ 825,686</b>	<b>-</b>
Apportionment to Districts											
5201		700	Transfer	\$ 29,626,661	\$ 30,930,603	\$ 31,620,252		\$ 32,356,394	\$ 32,356,394	\$ 32,356,394	
			<b>Program Total</b>	<b>\$ 29,626,661</b>	<b>\$ 30,930,603</b>	<b>\$ 31,620,252</b>	<b>-</b>	<b>\$ 32,356,394</b>	<b>\$ 32,356,394</b>	<b>\$ 32,356,394</b>	<b>-</b>
Contingency											
6110		800	Other Uses	\$ -	\$ -	\$ 2,543,364		\$ 2,702,208	\$ 2,702,208	\$ 2,702,208	
			<b>Program Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,543,364</b>	<b>-</b>	<b>\$ 2,702,208</b>	<b>\$ 2,702,208</b>	<b>\$ 2,702,208</b>	<b>-</b>
<b>TOTAL GENERAL FUNDS</b>				<b>\$ 33,704,039</b>	<b>\$ 35,203,340</b>	<b>\$ 39,413,363</b>	<b>24.35</b>	<b>\$ 40,223,546</b>	<b>\$ 40,223,546</b>	<b>\$ 40,223,546</b>	<b>27.38</b>





# Willamette

## EDUCATION SERVICE DISTRICT

### 2017-2018 Adopted 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 \$25,327,664
- School Improvement Services \$6,540,578
- Technology Services and Support \$1,310,473
- Migrant Education and Services \$1,927,259
- Administrative Services \$3,649,624

#### Major Grants and Contracts:

- Early Childhood/Early Childhood Special Education (EI/ECSE) \$12,679,521
- Regional Program \$4,834,612
- Youth Corrections Education Program (YCEP) \$3,449,033
- Oregon Migrant Education Service Center (OMESC) \$1,627,707
- Willamette Promise \$1,451,643
- Center for Education Innovation, Evaluation & Research \$1,226,500
- Willamette Migrant Services \$614,426
- Oregon Textbook Media Center (OTMC) \$472,037
- Juvenile Detention Education Program (JDEP) \$444,923
- State Hospital Education Program \$176,030

#### Local Service Plan

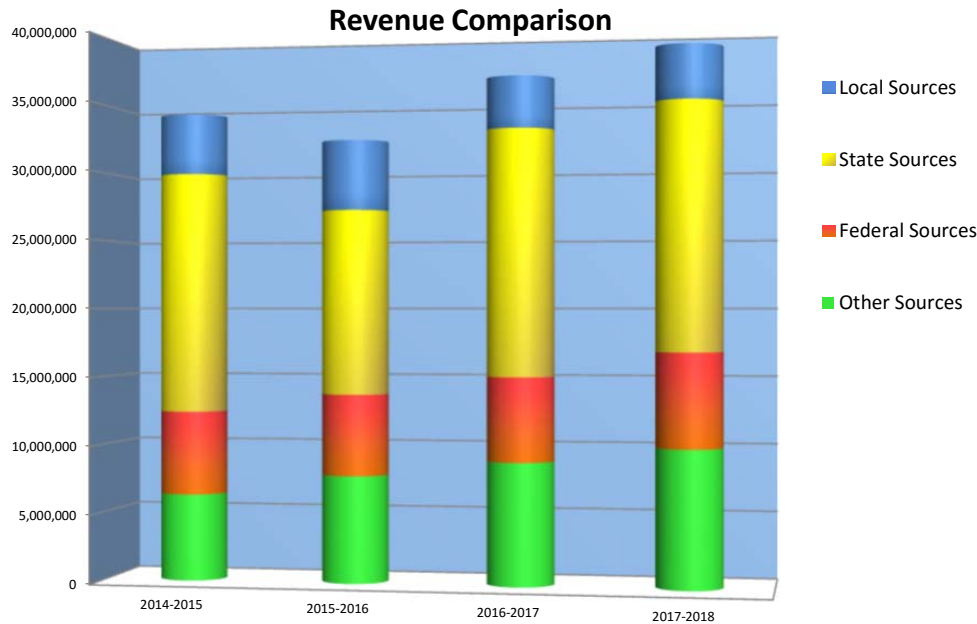
- Special Education Services \$6,340,306
- Technology Services and Support \$855,055
- School Improvement Services \$752,926
- Administrative Services \$1,236,971



## Willamette Education Service District 2017-2018 Budget

### Revenue Summary Special Revenue Funds

Major Account	Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>200</b>	<b>Special Revenue Funds</b>						
R1000	Local Sources	\$ 4,365,787	\$ 5,069,267	\$ 3,740,138	\$ 3,927,451	\$ 3,927,451	\$ 3,927,451
R2000	Intermediate Sources *	-	-	23,638	25,000	25,000	25,000
R3000	State Sources	17,448,201	13,409,228	17,869,539	17,930,250	17,930,250	17,930,250
R4000	Federal Sources	6,085,052	5,914,383	6,134,576	6,873,344	6,873,344	6,873,344
R5000	Other Sources	6,323,142	7,810,478	8,920,022	9,999,553	9,999,553	9,999,553
	<b>Fund 200 Total</b>	<b>\$ 34,222,182</b>	<b>\$ 32,203,356</b>	<b>\$ 36,687,913</b>	<b>\$ 38,755,598</b>	<b>\$ 38,755,598</b>	<b>\$ 38,755,598</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 34,222,182</b>	<b>\$ 32,203,356</b>	<b>\$ 36,687,913</b>	<b>\$ 38,755,598</b>	<b>\$ 38,755,598</b>	<b>\$ 38,755,598</b>



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

**Willamette Education Service District  
2017-2018 Budget**

**Revenue Detail Special Revenue Funds**

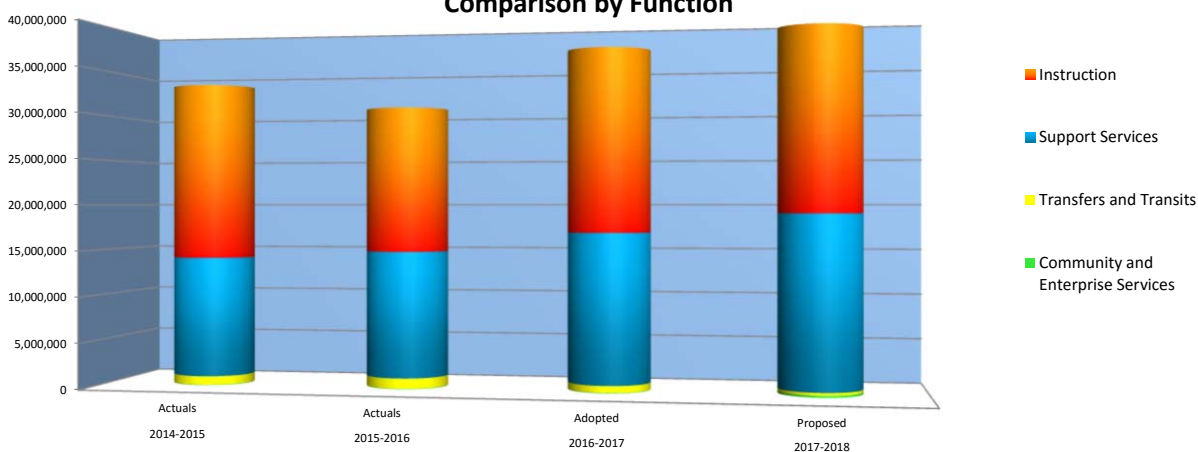
Revenue Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>200</b>	<b>Special Revenue Funds</b>						
R1310	Regular Day School Tuition	\$ 5,469		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
R1740	Student Fees	-		12,750	64,500	64,500	64,500
R1920	Contributions/Donations	480	37,168	-	-	-	-
R1940	Services to Other LEAs	2,364,697	2,906,602	1,907,680	1,514,918	1,514,918	1,514,918
R1960	Recovery of Prior Years' Expense	53,493	6,630	8,000	-	-	-
R1990	Miscellaneous	256,537	403,844	129,454	200,691	200,691	200,691
R1991	Medicaid	-	-	-	75,000	75,000	75,000
R1992	Erate	376,677	201,640	225,000	230,000	230,000	230,000
R1994	Background Checks	2,435	906	1,300	1,300	1,300	1,300
R1995	HB2062 Fees	4,460	-	-	-	-	-
R1998	Intra-Agency Invoices	376,201	400,936	411,000	24,000	24,000	24,000
R1999	ODE Fed Non-Circular A-133	925,338	1,111,541	1,040,954	1,813,042	1,813,042	1,813,042
	<b>Major Account Total</b>	<b>\$ 4,365,787</b>	<b>\$ 5,069,267</b>	<b>\$ 3,740,138</b>	<b>\$ 3,927,451</b>	<b>\$ 3,927,451</b>	<b>\$ 3,927,451</b>
R2200	Restricted Revenue	\$ -	\$ -	\$ 23,638	\$ 25,000	\$ 25,000	\$ 25,000
	<b>Major Account Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,638</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
R3299	Restricted Grants Other	\$ 17,448,201	\$ 13,409,228	\$ 17,869,539	\$ 17,930,250	\$ 17,930,250	\$ 17,930,250
	<b>Major Account Total</b>	<b>\$ 17,448,201</b>	<b>\$ 13,409,228</b>	<b>\$ 17,869,539</b>	<b>\$ 17,930,250</b>	<b>\$ 17,930,250</b>	<b>\$ 17,930,250</b>
R4300	Restricted Federal	\$ -	\$ -	\$ 28,700	\$ 25,988	\$ 25,988	\$ 25,988
R4500	Restricted Federal through State	6,085,052	5,914,383	6,105,876	6,847,356	6,847,356	6,847,356
	<b>Major Account Total</b>	<b>\$ 6,085,052</b>	<b>\$ 5,914,383</b>	<b>\$ 6,134,576</b>	<b>\$ 6,873,344</b>	<b>\$ 6,873,344</b>	<b>\$ 6,873,344</b>
R5200	Interfund Transfers	\$ 501,112	\$ 532,058	\$ 516,117	\$ 106,750	\$ 106,750	\$ 106,750
R5202	Resolution Transfers	5,966,576	6,302,566	7,137,173	9,003,938	9,003,938	9,003,938
R5400	Beginning Fund Balance	(144,546)	975,854	1,266,732	888,865	888,865	888,865
	<b>Major Account Total</b>	<b>\$ 6,323,142</b>	<b>\$ 7,810,478</b>	<b>\$ 8,920,022</b>	<b>\$ 9,999,553</b>	<b>\$ 9,999,553</b>	<b>\$ 9,999,553</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 34,222,182</b>	<b>\$ 32,203,356</b>	<b>\$ 36,687,913</b>	<b>\$ 38,755,598</b>	<b>\$ 38,755,598</b>	<b>\$ 38,755,598</b>

## Willamette Education Service District 2017-2018 Budget

### Summary by Major Function

200 Special Revenue Funds		2014-2015	2015-2016	2016-2017	2016-2017	2017-2018	2017-2018	2017-2018	2017-2018
Major Function	Account Title	Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
1000	Instruction	\$ 19,135,988	\$ 15,633,873	\$ 19,684,113	175.21	\$ 19,653,181	\$ 19,653,181	\$ 19,653,181	198.76
2000	Support Services	13,126,371	13,730,924	16,218,051	110.66	18,592,476	18,592,476	18,592,476	131.87
3000	Community and Enterprise Services	50,818	50,831	54,949	0.40	217,866	217,866	217,866	1.40
5000	Transfers and Transits	933,152	1,104,687	730,800		292,075	292,075	292,075	
		<u>\$ 33,246,329</u>	<u>\$ 30,520,315</u>	<u>\$ 36,687,913</u>	<u>286.27</u>	<u>\$ 38,755,598</u>	<u>\$ 38,755,598</u>	<u>\$ 38,755,598</u>	<u>332.03</u>

### Comparison by Function



### Summary by Major Account

200 Special Revenue Funds		2014-2015	2015-2016	2016-2017	2016-2017	2017-2018	2017-2018	2017-2018	2017-2018
Account Group	Account Title	Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
100	Salaries	\$ 14,509,781	\$ 14,212,920	\$ 15,878,032	228.27	\$ 18,766,654	\$ 18,766,654	\$ 18,766,654	332.03
200	Associated Payroll Costs	8,783,839	7,315,030	8,770,550		11,230,948	11,230,948	11,230,948	
300	Purchased Services	5,267,769	5,559,162	6,322,958		5,278,919	5,278,919	5,278,919	
400	Supplies & Materials	2,208,115	1,161,243	3,400,370		1,500,735	1,500,735	1,500,735	
500	Capital Outlay	235,071	51,167	40,000		-	-	-	
600	Other Objects	1,308,602	1,116,105	1,365,203		1,536,267	1,536,267	1,536,267	
700	Transfer	933,152	1,104,687	910,800		442,075	442,075	442,075	
		<u>\$ 33,246,329</u>	<u>\$ 30,520,315</u>	<u>\$ 36,687,913</u>	<u>228.27</u>	<u>\$ 38,755,598</u>	<u>\$ 38,755,598</u>	<u>\$ 38,755,598</u>	<u>332.03</u>

**Willamette Education Service District  
2017-2018 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>2014-2015 Actuals</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Adopted</b>	<b>2016-2017 FTE</b>	<b>2017-2018 Proposed</b>	<b>2017-2018 Approved</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Programs for Children with Special Needs</b>											
1221	Learning Centers	100	Salaries	\$ 157,547	129,551	\$ 187,472	3.50	\$ 156,676	\$ 156,676	\$ 156,676	2.65
		200	Associated Payroll Costs	92,433	58,881	102,253		81,222	81,222	81,222	
		300	Purchased Services	6,705	5,327	15,957		5,616	5,616	5,616	
		400	Supplies & Materials	13,828	28,662	21,272		4,000	4,000	4,000	
		600	Other Objects	15,393	11,699	17,514		13,953	13,953	13,953	
			<b>Program Total</b>	<b>\$ 285,906</b>	<b>234,121</b>	<b>\$ 344,468</b>	<b>3.50</b>	<b>\$ 261,467</b>	<b>\$ 261,467</b>	<b>\$ 261,467</b>	<b>2.65</b>
1261	Early Intervention	100	Salaries	\$ 1,382,362	1,438,036	\$ 2,047,726	26.90	\$ 1,966,370	\$ 1,966,370	\$ 1,966,370	29.02
		200	Associated Payroll Costs	846,452	756,501	1,145,323		1,179,979	1,179,979	1,179,979	
		300	Purchased Services	401,825	309,094	366,022		133,655	133,655	133,655	
		400	Supplies & Materials	72,995	69,146	25,000		71,386	71,386	71,386	
		600	Other Objects	88,382	82,078	136,643		120,027	120,027	120,027	
			<b>Program Total</b>	<b>\$ 2,792,016</b>	<b>2,654,854</b>	<b>\$ 3,720,714</b>	<b>26.90</b>	<b>\$ 3,471,417</b>	<b>\$ 3,471,417</b>	<b>\$ 3,471,417</b>	<b>29.02</b>
1262	Early Childhood	100	Salaries	\$ 4,335,718	3,645,075	\$ 4,113,173	90.66	\$ 5,444,009	\$ 5,444,009	\$ 5,444,009	121.80
		200	Associated Payroll Costs	2,820,543	2,062,412	2,558,175		3,623,623	3,623,623	3,623,623	
		300	Purchased Services	1,629,434	1,687,060	1,939,000		701,588	701,588	701,588	
		400	Supplies & Materials	407,038	78,175	31,497		194,477	194,477	194,477	
		600	Other Objects	536,168	447,357	506,895		600,976	600,976	600,976	
			<b>Program Total</b>	<b>\$ 9,728,901</b>	<b>7,920,079</b>	<b>\$ 9,148,740</b>	<b>90.66</b>	<b>\$ 10,564,673</b>	<b>\$ 10,564,673</b>	<b>\$ 10,564,673</b>	<b>121.80</b>
1280	Alternative Education	100	Salaries	\$ 856,201	611,757	\$ 569,999	12.23	\$ 578,149	\$ 578,149	\$ 578,149	12.10
		200	Associated Payroll Costs	503,397	305,478	339,143		372,514	372,514	372,514	
		300	Purchased Services	106,702	59,416	60,951		32,493	32,493	32,493	
		400	Supplies & Materials	109,563	35,464	29,218		30,345	30,345	30,345	
		500	Capital Outlay	-	-	-		-	-	-	
		600	Other Objects	43,373	3,778	250		250	250	250	
			<b>Program Total</b>	<b>\$ 1,619,236</b>	<b>1,015,893</b>	<b>\$ 999,561</b>	<b>12.23</b>	<b>\$ 1,013,751</b>	<b>\$ 1,013,751</b>	<b>\$ 1,013,751</b>	<b>12.10</b>
2126	Placement Services	100	Salaries	\$ 90,947	166,015	\$ 164,216	3.11	\$ 220,501	\$ 220,501	\$ 220,501	4.56
		200	Associated Payroll Costs	53,673	78,140	94,024		129,266	129,266	129,266	
		300	Purchased Services	42,478	58,754	57,714		99,827	99,827	99,827	
		400	Supplies & Materials	15,943	3,088	8,786		11,558	11,558	11,558	
		600	Other Objects	9,391	13,674	14,523		12,501	12,501	12,501	
		700	Transfer	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 212,432</b>	<b>319,670</b>	<b>\$ 339,263</b>	<b>3.11</b>	<b>\$ 473,653</b>	<b>\$ 473,653</b>	<b>\$ 473,653</b>	<b>4.56</b>
2132	Medical Services	100	Salaries	\$ -	999	\$ 1,046	0.02	\$ 1,298	\$ 1,298	\$ 1,298	0.02
		200	Associated Payroll Costs	-	453	583		1,362	1,362	1,362	
		300	Purchased Services	198	4,314	8,923		160	160	160	
		400	Supplies & Materials	55,889	47,870	105,327		30	30	30	
			<b>Program Total</b>	<b>\$ 56,087</b>	<b>53,635</b>	<b>\$ 115,879</b>	<b>0.02</b>	<b>\$ 2,850</b>	<b>\$ 2,850</b>	<b>\$ 2,850</b>	<b>0.02</b>
2134	Nursing Services	100	Salaries	\$ 85,757	110,912	\$ 97,550	1.72	\$ 213,923	\$ 213,923	\$ 213,923	3.54
		200	Associated Payroll Costs	51,980	47,757	53,548		124,627	124,627	124,627	
		300	Purchased Services	5,817	6,676	9,164		11,127	11,127	11,127	
		400	Supplies & Materials	808	19,239	12,569		6,612	6,612	6,612	
		600	Other Objects	-	51	-		-	-	-	
			<b>Program Total</b>	<b>\$ 144,362</b>	<b>184,634</b>	<b>\$ 172,831</b>	<b>1.72</b>	<b>\$ 356,289</b>	<b>\$ 356,289</b>	<b>\$ 356,289</b>	<b>3.54</b>
2135	Medicaid	100	Salaries	\$ 46,916	106,645	\$ 96,641	1.86	\$ 98,085	\$ 98,085	\$ 98,085	1.86
		200	Associated Payroll Costs	25,368	55,998	56,284		85,736	85,736	85,736	
		300	Purchased Services	20,294	6,273	65,619		3,819	3,819	3,819	
		400	Supplies & Materials	-	326	100,028		211,886	211,886	211,886	
		500	Capital Outlay	-	225	-		-	-	-	
			<b>Program Total</b>	<b>\$ 92,578</b>	<b>169,466</b>	<b>\$ 318,572</b>	<b>1.86</b>	<b>\$ 399,526</b>	<b>\$ 399,526</b>	<b>\$ 399,526</b>	<b>1.86</b>

**Willamette Education Service District  
2017-2018 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>2014-2015 Actuals</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Adopted</b>	<b>2016-2017 FTE</b>	<b>2017-2018 Proposed</b>	<b>2017-2018 Approved</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>
2140	Behavior/ Psych	100	Salaries	\$ 155,348	94,856	\$ 64,674	0.64	\$ 61,667	\$ 61,667	\$ 61,667	0.80
		200	Associated Payroll Costs	88,108	43,850	25,542		29,234	29,234	29,234	
		300	Purchased Services	5,141	20,367	1,859		2,121	2,121	2,121	
		400	Supplies & Materials	3,114	11,578	19,197		3,175	3,175	3,175	
		600	Other Objects	150	-	1,434		-	-	-	
			<b>Program Total</b>	<b>\$ 251,861</b>	<b>170,651</b>	<b>\$ 112,706</b>	<b>0.64</b>	<b>\$ 96,197</b>	<b>\$ 96,197</b>	<b>\$ 96,197</b>	<b>0.80</b>
2150	Speech Path/Audio	100	Salaries	\$ 742,168	686,744	\$ 756,670	12.97	\$ 1,174,613	\$ 1,174,613	\$ 1,174,613	19.90
		200	Associated Payroll Costs	440,913	339,579	403,376		705,762	705,762	705,762	
		300	Purchased Services	384,144	524,609	450,201		60,402	60,402	60,402	
		400	Supplies & Materials	97,529	44,983	20,000		20,000	20,000	20,000	
		600	Other Objects	8,412	19,963	21,400		21,400	21,400	21,400	
			<b>Program Total</b>	<b>\$ 1,673,166</b>	<b>1,615,878</b>	<b>\$ 1,651,647</b>	<b>12.97</b>	<b>\$ 1,982,177</b>	<b>\$ 1,982,177</b>	<b>\$ 1,982,177</b>	<b>19.90</b>
2159	Audiological Equipment & Repair	300	Purchased Services	\$ -	-	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	
		400	Supplies & Materials	-	-	-		95,000	95,000	95,000	
			<b>Program Total</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	
2160	Other Student Treatment	100	Salaries	\$ 2,949	4,048	\$ 7,500	-	\$ 7,500	\$ 7,500	\$ 7,500	-
		200	Associated Payroll Costs	1,555	1,038	2,435		2,428	2,428	2,428	
		300	Purchased Services	69	321	3,500		1,500	1,500	1,500	
		400	Supplies & Materials	-	5,429	6,753		8,707	8,707	8,707	
		600	Other Objects	255	570	1,062		1,108	1,108	1,108	
			<b>Program Total</b>	<b>\$ 4,828</b>	<b>11,406</b>	<b>\$ 21,250</b>	<b>-</b>	<b>\$ 21,243</b>	<b>\$ 21,243</b>	<b>\$ 21,243</b>	<b>-</b>
2161	Hearing/Vision Impaired	100	Salaries	\$ 1,962,769	2,014,811	\$ 2,165,074	34.24	\$ 2,117,601	\$ 2,117,601	\$ 2,117,601	33.72
		200	Associated Payroll Costs	1,108,849	992,882	1,136,587		1,208,753	1,208,753	1,208,753	
		300	Purchased Services	236,432	266,043	353,513		200,101	200,101	200,101	
		400	Supplies & Materials	124,221	128,614	124,857		66,095	66,095	66,095	
		500	Capital Outlay	25,006	43,381	-		-	-	-	
		600	Other Objects	179,462	173,184	184,630		183,048	183,048	183,048	
			<b>Program Total</b>	<b>\$ 3,636,739</b>	<b>3,618,914</b>	<b>\$ 3,964,661</b>	<b>34.24</b>	<b>\$ 3,775,598</b>	<b>\$ 3,775,598</b>	<b>\$ 3,775,598</b>	<b>33.72</b>
2162	Autism	100	Salaries	\$ 536,502	707,764	\$ 808,729	14.10	\$ 827,851	\$ 827,851	\$ 827,851	13.49
		200	Associated Payroll Costs	315,031	362,191	427,467		489,436	489,436	489,436	
		300	Purchased Services	73,497	92,581	114,793		107,270	107,270	107,270	
		400	Supplies & Materials	206,934	34,908	20,280		44,459	44,459	44,459	
		600	Other Objects	43,242	32,169	38,126		48,552	48,552	48,552	
			<b>Program Total</b>	<b>\$ 1,175,206</b>	<b>1,229,612</b>	<b>\$ 1,409,395</b>	<b>14.10</b>	<b>\$ 1,517,568</b>	<b>\$ 1,517,568</b>	<b>\$ 1,517,568</b>	<b>13.49</b>
2164	Orthopedically Impaired	100	Salaries	\$ 177,456	127,689	\$ 206,233	3.38	\$ 390,472	\$ 390,472	\$ 390,472	5.84
		200	Associated Payroll Costs	104,982	66,533	97,192		217,555	217,555	217,555	
		300	Purchased Services	118,895	232,811	237,147		60,712	60,712	60,712	
		400	Supplies & Materials	131,179	87,116	79,748		89,453	89,453	89,453	
		600	Other Objects	11,398	9,712	23,605		21,384	21,384	21,384	
			<b>Program Total</b>	<b>\$ 543,910</b>	<b>523,860</b>	<b>\$ 643,925</b>	<b>3.38</b>	<b>\$ 779,576</b>	<b>\$ 779,576</b>	<b>\$ 779,576</b>	<b>5.84</b>
2220	Educational Media	100	Salaries	\$ 179,389	179,098	\$ 184,873	3.55	\$ 179,077	\$ 179,077	\$ 179,077	3.50
		200	Associated Payroll Costs	105,471	86,478	93,625		115,956	115,956	115,956	
		300	Purchased Services	66,080	70,186	69,490		73,487	73,487	73,487	
		400	Supplies & Materials	54,059	82,144	78,316		104,550	104,550	104,550	
		600	Other Objects	28,980	19,170	18,573		38,609	38,609	38,609	
			<b>Program Total</b>	<b>\$ 433,979</b>	<b>437,077</b>	<b>\$ 444,877</b>	<b>3.55</b>	<b>\$ 511,679</b>	<b>\$ 511,679</b>	<b>\$ 511,679</b>	<b>3.50</b>
2570	Internal Services	100	Salaries	\$ -	-	\$ -		\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	-	-		-	-	-	
		300	Purchased Services	9,295	12,474	-		-	-	-	
		400	Supplies & Materials	41,301	30,847	25,000		-	-	-	
			<b>Program Total</b>	<b>\$ 50,596</b>	<b>43,321</b>	<b>\$ 25,000</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Programs for Children with Special Needs</b>				<b>\$ 22,701,803</b>	<b>20,203,074</b>	<b>\$ 23,433,489</b>	<b>208.88</b>	<b>\$ 25,327,664</b>	<b>\$ 25,327,664</b>	<b>\$ 25,327,664</b>	<b>252.80</b>

**Willamette Education Service District  
2017-2018 Budget**

**Expenditure Detail**

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted	2017-2018 FTE
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>School Improvement Services</b>											
1294	Youth Corrections	100	Salaries	\$ 1,959,079	1,873,927	\$ 2,613,443	40.92	\$ 2,114,537	\$ 2,114,537	\$ 2,114,537	32.19
		200	Associated Payroll Costs	1,144,644	925,686	1,343,253		1,206,722	1,206,722	1,206,722	
		300	Purchased Services	239,568	231,872	356,008		240,688	240,688	240,688	
		400	Supplies & Materials	580,977	215,688	468,380		145,270	145,270	145,270	
		500	Capital Outlay	195,065	7,786	40,000		-	-	-	
		600	Other Objects	230,707	173,746	264,959		207,634	207,634	207,634	
			<b>Program Total</b>	<b>\$ 4,350,040</b>	<b>3,428,705</b>	<b>\$ 5,086,043</b>	<b>40.92</b>	<b>\$ 3,914,851</b>	<b>\$ 3,914,851</b>	<b>\$ 3,914,851</b>	<b>32.19</b>
2115	Student Safety	100	Salaries	\$ 66,601	67,944	\$ 69,278	1.02	\$ 69,781	\$ 69,781	\$ 69,781	1.02
		200	Associated Payroll Costs	39,140	34,385	36,384		41,030	41,030	41,030	
		300	Purchased Services	985	1,704	5,644		4,170	4,170	4,170	
		400	Supplies & Materials	1,661	-	294		111	111	111	
		600	Other Objects	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 108,387</b>	<b>104,033</b>	<b>\$ 111,600</b>	<b>1.02</b>	<b>\$ 115,092</b>	<b>\$ 115,092</b>	<b>\$ 115,092</b>	<b>1.02</b>
2119	Attendance/ Social Work	100	Salaries	\$ 60,227	65,074	\$ 95,119	1.10	\$ 107,975	\$ 107,975	\$ 107,975	1.33
		200	Associated Payroll Costs	20,620	26,024	43,282		37,483	37,483	37,483	
		300	Purchased Services	4,399	14,691	19,169		18,738	18,738	18,738	
		400	Supplies & Materials	4,123	624	4,801		5,000	5,000	5,000	
		600	Other Objects	220	220	300		300	300	300	
			<b>Program Total</b>	<b>\$ 89,589</b>	<b>106,632</b>	<b>\$ 162,671</b>	<b>1.10</b>	<b>\$ 169,496</b>	<b>\$ 169,496</b>	<b>\$ 169,496</b>	<b>1.33</b>
2122	Counseling Services	300	Purchased Services	\$ 4,364	-	\$ -		\$ -	\$ -	\$ -	
		400	Supplies & Materials	1,277	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 5,641</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
2210	Improvement of Instruction	100	Salaries	\$ 5,670	8,443	\$ 6,630	-	\$ 6,395	\$ 6,395	\$ 6,395	-
		200	Associated Payroll Costs	2,001	3,114	2,026		2,441	2,441	2,441	
		300	Purchased Services	14,212	14,962	14,844		3,019	3,019	3,019	
		400	Supplies & Materials	364	-	500		-	-	-	
		600	Other Objects	1,240	1,395	1,262		1,286	1,286	1,286	
			<b>Program Total</b>	<b>\$ 23,487</b>	<b>27,914</b>	<b>\$ 25,262</b>	<b>-</b>	<b>\$ 13,141</b>	<b>\$ 13,141</b>	<b>\$ 13,141</b>	<b>-</b>
2211	Direction School Improvement	100	Salaries	\$ 92,570	241,939	\$ 244,407	3.95	\$ 771,333	\$ 771,333	\$ 771,333	12.20
		200	Associated Payroll Costs	53,023	112,476	120,129		429,422	429,422	429,422	
		300	Purchased Services	139,083	279,636	133,378		429,531	429,531	429,531	
		400	Supplies & Materials	13,091	21,747	42,221		66,007	66,007	66,007	
		600	Other Objects	27,891	32,598	8,738		53,849	53,849	53,849	
			<b>Program Total</b>	<b>\$ 325,658</b>	<b>688,395</b>	<b>\$ 548,873</b>	<b>3.95</b>	<b>\$ 1,750,142</b>	<b>\$ 1,750,142</b>	<b>\$ 1,750,142</b>	<b>12.20</b>
2213	Curriculum Development	300	Purchased Services	\$ -	-	\$ -		\$ -	\$ -	\$ -	
		400	Supplies & Materials	20,492	2,680	-		-	-	-	
			<b>Program Total</b>	<b>\$ 20,492</b>	<b>2,680</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
2219	Other Improvement of Instruction Services	100	Salaries	\$ 11,687	88,012	\$ 100,066	0.95	\$ 136,152	\$ 136,152	\$ 136,152	1.51
		200	Associated Payroll Costs	4,311	31,066	34,259		64,889	64,889	64,889	
		300	Purchased Services	173,267	36,374	101,550		43,491	43,491	43,491	
		400	Supplies & Materials	21,021	3,851	40,695		30,788	30,788	30,788	
		600	Other Objects	1,444	957	600		1,000	1,000	1,000	
			<b>Program Total</b>	<b>\$ 211,730</b>	<b>160,261</b>	<b>\$ 277,170</b>	<b>0.95</b>	<b>\$ 276,320</b>	<b>\$ 276,320</b>	<b>\$ 276,320</b>	<b>1.51</b>
2223	Library Media Services	100	Salaries	\$ 2,251	11,600	\$ 11,500	-	\$ 7,512	\$ 7,512	\$ 7,512	-
		200	Associated Payroll Costs	233	1,014	991		648	648	648	
		400	Supplies & Materials	-	-	356		-	-	-	
		600	Other Objects	-	14	17		22	22	22	
			<b>Program Total</b>	<b>\$ 2,484</b>	<b>12,628</b>	<b>\$ 12,864</b>	<b>-</b>	<b>\$ 8,182</b>	<b>\$ 8,182</b>	<b>\$ 8,182</b>	<b>-</b>

**Willamette Education Service District  
2017-2018 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>2014-2015 Actuals</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Adopted</b>	<b>2016-2017 FTE</b>	<b>2017-2018 Proposed</b>	<b>2017-2018 Approved</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>
	Curriculum,										
2230	Assessment, Research	100	Salaries	\$ -	-	\$ 10,000		\$ 5,000	\$ 5,000	\$ 5,000	-
		200	Associated Payroll Costs	-	-	861		431	431	431	
		400	Supplies & Materials	3,078	-	350		350	350	350	
			<b>Program Total</b>	<b>\$ 3,078</b>	<b>-</b>	<b>\$ 11,211</b>	<b>-</b>	<b>\$ 5,781</b>	<b>\$ 5,781</b>	<b>\$ 5,781</b>	<b>-</b>
	Willamette Curriculum										
2232	Coalition	100	Salaries	\$ -	30,515	\$ 42,925	0.40	\$ 53,293	\$ 53,293	\$ 53,293	0.54
		200	Associated Payroll Costs	-	14,087	20,537		26,547	26,547	26,547	
		300	Purchased Services	1,797	37,259	80,454		62,954	62,954	62,954	
		400	Supplies & Materials	3,996	1,826	28,084		29,206	29,206	29,206	
		600	Other Objects	723	1,022	3,000		3,000	3,000	3,000	
			<b>Program Total</b>	<b>\$ 6,516</b>	<b>84,709</b>	<b>\$ 175,000</b>	<b>0.40</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>0.54</b>
2240	Staff Development	100	Salaries	\$ 1,068	71,800	\$ 2,000	-	\$ 19,082	\$ 19,082	\$ 19,082	-
		200	Associated Payroll Costs	3,411	53,915	40,172		4,891	4,891	4,891	
		300	Purchased Services	31,969	55,985	10,000		10,700	10,700	10,700	
		400	Supplies & Materials	9,804	7,253	16,828		17,628	17,628	17,628	
		600	Other Objects	323	7,910	263		10,272	10,272	10,272	
			<b>Program Total</b>	<b>\$ 46,575</b>	<b>196,863</b>	<b>\$ 69,263</b>	<b>-</b>	<b>\$ 62,573</b>	<b>\$ 62,573</b>	<b>\$ 62,573</b>	<b>-</b>
2663	Programming Services	300	Purchases Services	\$ 69,663	5,916	\$ 50,000	-	\$ 50,000	\$ 50,000	\$ 50,000	-
		400	Supplies	-	-	-		-	-	-	
			<b>Program Total</b>	<b>\$ 69,663</b>	<b>5,916</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>\$ 5,263,340</b>	<b>4,818,737</b>	<b>\$ 6,529,957</b>	<b>48.34</b>	<b>\$ 6,540,578</b>	<b>\$ 6,540,578</b>	<b>\$ 6,540,578</b>	<b>48.79</b>



**Willamette Education Service District  
2017-2018 Budget**

**Expenditure Detail**

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted	2017-2018 FTE
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>* Technology Services and Support</b>											
2660	Technology Services	100	Salaries	\$ 1,000,452	1,030,882	\$ 1,124,766	17.28	\$ 287,571	\$ 287,571	\$ 287,571	4.92
		200	Associated Payroll Costs	592,063	502,962	563,435		161,220	161,220	161,220	
		300	Purchased Services	773,376	725,946	1,048,989		188,653	188,653	188,653	
		400	Supplies & Materials	140,278	174,147	990,879		75,520	75,520	75,520	
		500	Capital Outlay	-	-	-		-	-	-	
		600	Other Objects	2,734	5,011	30,106		2,264	2,264	2,264	
			<b>Program Total</b>	<b>\$ 2,508,903</b>	<b>2,438,948</b>	<b>\$ 3,758,175</b>	<b>17.28</b>	<b>\$ 715,228</b>	<b>\$ 715,228</b>	<b>\$ 715,228</b>	<b>4.92</b>
2664	Operations Services	100	Salaries	\$ 65,189	68,491	\$ 70,120	0.92	\$ 72,872	\$ 72,872	\$ 72,872	0.92
		200	Associated Payroll Costs	37,633	33,055	34,509		35,215	35,215	35,215	
		300	Purchased Services	270,244	284,685	319,264		309,036	309,036	309,036	
		400	Supplies & Materials	5,227	16	28,047		28,047	28,047	28,047	
		600	Other Objects	-	-	75		75	75	75	
		700	Transfer	-	-	180,000		150,000	150,000	150,000	
			<b>Program Total</b>	<b>\$ 378,293</b>	<b>386,248</b>	<b>\$ 632,015</b>	<b>0.92</b>	<b>\$ 595,245</b>	<b>\$ 595,245</b>	<b>\$ 595,245</b>	<b>0.92</b>
<b>Total Technology Services and Support</b>				<b>\$ 2,887,196</b>	<b>2,825,196</b>	<b>\$ 4,390,190</b>	<b>18.20</b>	<b>\$ 1,310,473</b>	<b>\$ 1,310,473</b>	<b>\$ 1,310,473</b>	<b>5.84</b>

\* 12.61 FTE and \$2,145,762 in budget were transferred to the Internal Service Fund

**Willamette Education Service District  
2017-2018 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>2014-2015 Actuals</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Adopted</b>	<b>2016-2017 FTE</b>	<b>2017-2018 Proposed</b>	<b>2017-2018 Approved</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Migrant Education and Services</b>											
1293	Migrant Education	100	Salaries	\$ 95,438	102,366	\$ 103,502	1.00	\$ 92,358	\$ 92,358	\$ 92,358	1.00
		200	Associated Payroll Costs	49,261	40,877	46,198		46,139	46,139	46,139	
		300	Purchased Services	188,974	209,059	188,355		252,678	252,678	252,678	
		400	Supplies & Materials	7,379	6,886	27,954		14,107	14,107	14,107	
		600	Other Objects	18,808	18,439	18,578		21,740	21,740	21,740	
			<b>Program Total</b>	<b>\$ 359,860</b>	<b>377,626</b>	<b>\$ 384,587</b>	<b>1.00</b>	<b>\$ 427,022</b>	<b>\$ 427,022</b>	<b>\$ 427,022</b>	<b>1.00</b>
2117	Identify/Recruit Migrant	100	Salaries	\$ 79,310	89,703	\$ 94,252	2.40	\$ 138,372	\$ 138,372	\$ 138,372	3.40
		200	Associated Payroll Costs	57,714	56,791	61,013		93,431	93,431	93,431	
		300	Purchased Services	4,989	4,506	4,650		5,166	5,166	5,166	
		400	Supplies & Materials	404	166	550		650	650	650	
		600	Other Objects	11,959	7,993	8,440		13,929	13,929	13,929	
			<b>Program Total</b>	<b>\$ 154,376</b>	<b>159,159</b>	<b>\$ 168,905</b>	<b>2.40</b>	<b>\$ 251,548</b>	<b>\$ 251,548</b>	<b>\$ 251,548</b>	<b>3.40</b>
2119	Attendance/ Social Work	100	Salaries	\$ 8,928	68,428	\$ 69,547	1.00	\$ 68,164	\$ 68,164	\$ 68,164	1.00
		200	Associated Payroll Costs	4,078	22,224	33,810		36,305	36,305	36,305	
		300	Purchased Services	9,789	5,234	6,380		6,155	6,155	6,155	
		400	Supplies & Materials	387	204	400		1,099	1,099	1,099	
		600	Other Objects	1,294	5,054	5,793		6,325	6,325	6,325	
			<b>Program Total</b>	<b>\$ 24,476</b>	<b>101,145</b>	<b>\$ 115,930</b>	<b>1.00</b>	<b>\$ 118,048</b>	<b>\$ 118,048</b>	<b>\$ 118,048</b>	<b>1.00</b>
2210	Improvement of Instruction	100	Salaries	\$ 33,128	33,017	\$ 34,718	0.50	\$ 179,884	\$ 179,884	\$ 179,884	2.50
		200	Associated Payroll Costs	17,991	15,443	16,859		100,845	100,845	100,845	
		300	Purchased Services	12,186	4,317	4,750		24,012	24,012	24,012	
		400	Supplies & Materials	755	72	600		29,052	29,052	29,052	
		600	Other Objects	3,574	2,780	2,994		25,539	25,539	25,539	
			<b>Program Total</b>	<b>\$ 67,634</b>	<b>55,629</b>	<b>\$ 59,921</b>	<b>0.50</b>	<b>\$ 359,332</b>	<b>\$ 359,332</b>	<b>\$ 359,332</b>	<b>2.50</b>
2324	State/Federal Relation Services	300	Purchased Services	\$ 7,472	6,940	\$ 4,000		\$ 2,300	\$ 2,300	\$ 2,300	
		400	Supplies & Materials	798	582	2,000		760	760	760	
		600	Other Objects	462	396	316		168	168	168	
			<b>Program Total</b>	<b>\$ 8,732</b>	<b>7,918</b>	<b>\$ 6,316</b>	<b>-</b>	<b>\$ 3,228</b>	<b>\$ 3,228</b>	<b>\$ 3,228</b>	<b>-</b>
2620	Planning Research/Dev	100	Salaries	\$ 17,103	17,763	\$ 19,530	0.35	\$ 18,806	\$ 18,806	\$ 18,806	-
		200	Associated Payroll Costs	11,003	9,109	10,864		11,693	11,693	11,693	
		300	Purchased Services	66,866	69,814	60,303		103,525	103,525	103,525	
		400	Supplies & Materials	936	740	3,150		3,300	3,300	3,300	
		600	Other Objects	7,246	11,504	12,411		5,964	5,964	5,964	
			<b>Program Total</b>	<b>\$ 103,154</b>	<b>108,930</b>	<b>\$ 106,258</b>	<b>0.35</b>	<b>\$ 143,288</b>	<b>\$ 143,288</b>	<b>\$ 143,288</b>	<b>-</b>
2623	Evaluation Services	300	Purchased Services	\$ -	4,308	\$ 3,000		\$ 2,200	\$ 2,200	\$ 2,200	
		400	Supplies & Materials	2,603	1,708	1,500		3,500	3,500	3,500	
		600	Other Objects	145	316	237		313	313	313	
			<b>Program Total</b>	<b>\$ 2,748</b>	<b>6,333</b>	<b>\$ 4,737</b>	<b></b>	<b>\$ 6,013</b>	<b>\$ 6,013</b>	<b>\$ 6,013</b>	<b></b>
2662	OM SIS	300	Purchased Services	\$ 70,909	130,909	\$ 98,878		\$ 95,187	\$ 95,187	\$ 95,187	
		600	Other Objects	3,957	6,886	5,201		5,235	5,235	5,235	
			<b>Program Total</b>	<b>\$ 74,866</b>	<b>137,795</b>	<b>\$ 104,079</b>	<b></b>	<b>\$ 100,422</b>	<b>\$ 100,422</b>	<b>\$ 100,422</b>	<b></b>
2670	Records Management	100	Salaries	\$ 104,360	107,284	\$ 109,432	2.00	\$ 151,616	\$ 151,616	\$ 151,616	3.00
		200	Associated Payroll Costs	67,714	60,857	62,493		99,364	99,364	99,364	
		300	Purchased Services	4,264	9,188	8,887		16,849	16,849	16,849	
		400	Supplies & Materials	1,704	1,271	2,200		16,798	16,798	16,798	
		600	Other Objects	9,935	9,394	9,626		15,865	15,865	15,865	
			<b>Program Total</b>	<b>\$ 187,977</b>	<b>187,995</b>	<b>\$ 192,638</b>	<b>2.00</b>	<b>\$ 300,492</b>	<b>\$ 300,492</b>	<b>\$ 300,492</b>	<b>3.00</b>
3300	Community Services	100	Salaries	\$ 26,502	26,914	\$ 28,525	0.40	\$ 100,735	\$ 100,735	\$ 100,735	1.40
		200	Associated Payroll Costs	14,255	12,396	13,528		56,089	56,089	56,089	
		300	Purchased Services	3,201	5,242	5,350		27,727	27,727	27,727	
		400	Supplies & Materials	4,174	3,739	4,800		19,125	19,125	19,125	
		600	Other Objects	2,686	2,540	2,746		14,190	14,190	14,190	
			<b>Program Total</b>	<b>\$ 50,818</b>	<b>50,831</b>	<b>\$ 54,949</b>	<b>0.40</b>	<b>\$ 217,866</b>	<b>\$ 217,866</b>	<b>\$ 217,866</b>	<b>1.40</b>
<b>Total Migrant Education and Services</b>				<b>\$ 1,034,641</b>	<b>1,193,361</b>	<b>\$ 1,198,320</b>	<b>7.65</b>	<b>\$ 1,927,259</b>	<b>\$ 1,927,259</b>	<b>\$ 1,927,259</b>	<b>12.30</b>

**Willamette Education Service District  
2017-2018 Budget**

**Expenditure Detail**

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2016-2017 FTE	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted	2017-2018 FTE
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Administrative Services and Support</b>											
	Substitute Management Service	300	Purchased Services	\$ -	-	\$ -	-	\$ 1,656,272	\$ 1,656,272	\$ 1,656,272	-
				\$ -	-	\$ -	-	\$ 1,656,272	\$ 1,656,272	\$ 1,656,272	-
2540	Facilities	100	Salaries	\$ 31,953	43,036	\$ 45,737	1.20	\$ 63,370	\$ 63,370	\$ 63,370	1.70
		200	Associated Payroll Costs	22,248	29,985	34,279		50,921	50,921	50,921	
		300	Purchased Services	8,690	19,889	3,079		6,225	6,225	6,225	
		400	Supplies & Materials	5,060	5,944	4,920		4,800	4,800	4,800	
		500	Capital Outlay	15,000	-	-		-	-	-	
		600	Other Objects	706	1,594	5,076		4,330	4,330	4,330	
			<b>Program Total</b>	\$ 83,657	100,448	\$ 93,091	1.20	\$ 129,646	\$ 129,646	\$ 129,646	1.70
2610	Central Support	100	Salaries	\$ 133,312	141,784	\$ 149,053	2.00	\$ 155,429	\$ 155,429	\$ 155,429	2.00
		200	Associated Payroll Costs	78,997	71,392	76,835		87,937	87,937	87,937	
		300	Purchased Services	22,381	23,885	17,808		31,000	31,000	31,000	
		400	Supplies & Materials	24,799	4,509	8,753		7,749	7,749	7,749	
		600	Other Objects	14,588	12,707	13,279		15,516	15,516	15,516	
			<b>Program Total</b>	\$ 274,077	254,277	\$ 265,728	2.00	\$ 297,631	\$ 297,631	\$ 297,631	2.00
2620	Planning/Research	100	Salaries					\$ 708,625	\$ 708,625	\$ 708,625	8.60
		200	Associated Payroll Costs					269,832	269,832	269,832	
		300	Purchased Services	16,240	20,536	22,500		181,068	181,068	181,068	
		400	Supplies & Materials					25,135	25,135	25,135	
		600	Other Objects	-	-	-		64,340	64,340	64,340	
			<b>Program Total</b>	\$ 16,240	20,536	\$ 22,500	-	\$ 1,249,000	\$ 1,249,000	\$ 1,249,000	8.60
2624	Planning Services	100	Salaries	\$ -	-	\$ 5,626	0.01	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	-	2,882		-	-	-	
		300	Purchased Services	-	-	1,865		8,697	8,697	8,697	
		400	Supplies & Materials	-	-	6,934		15,000	15,000	15,000	
		600	Other Objects	-	-	6,531		1,303	1,303	1,303	
			<b>Program Total</b>	\$ -	-	\$ 23,838	0.01	\$ 25,000	\$ 25,000	\$ 25,000	-
5200	Transfer Funds	700	Transfer	\$ 208,267	465,587	\$ 91,700		\$ 86,750	\$ 86,750	\$ 86,750	
			<b>Program Total</b>	\$ 208,267	465,587	\$ 91,700		\$ 86,750	\$ 86,750	\$ 86,750	
5300	Apportionment of Funds	700	Transfer	\$ 774,000	639,100	\$ 639,100		\$ 205,325	\$ 205,325	\$ 205,325	
			<b>Program Total</b>	\$ 774,000	639,100	\$ 639,100		\$ 205,325	\$ 205,325	\$ 205,325	
<b>Total Administrative Services and Support</b>				\$ 1,356,241	1,479,947	\$ 1,135,957	3.21	\$ 3,649,624	\$ 3,649,624	\$ 3,649,624	12.30

**Willamette Education Service District  
2017-2018 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>2014-2015 Actuals</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Adopted</b>	<b>2016-2017 FTE</b>	<b>2017-2018 Proposed</b>	<b>2017-2018 Approved</b>	<b>2017-2018 Adopted</b>	<b>2017-2018 FTE</b>
<b>200 SPECIAL REVENUE FUNDS</b>											
<b>Discontinued Programs</b>											
1250	SPED Less Restrictive	100	Salaries	\$ -	-	\$ -	-	\$ -	-	-	-
		200	Associated Payroll Costs	-	-	-	-	-	-	-	-
		300	Purchased Services	30	-	-	-	-	-	-	-
		400	Supplies & Materials	-	-	-	-	-	-	-	-
			<b>Program Total</b>	<b>\$ 30</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
	Curriculum, Assessment, Research	400	Supplies & Materials	\$ 3,078	-	\$ -	-	\$ -	-	\$ -	-
			<b>Program Total</b>	<b>\$ 3,078</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
<b>Total Discontinued Programs</b>				<b>\$ 3,108</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>				<b>\$ 33,246,329</b>	<b>30,520,315</b>	<b>\$ 36,687,913</b>	<b>286.27</b>	<b>\$ 38,755,598</b>	<b>\$ 38,755,598</b>	<b>\$ 38,755,598</b>	<b>332.03</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2017-2018 Adopted 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  
2017-2018 Budget**

**Revenue Summary Debt Service Fund**

Revenue Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>300</b>	<b>Debt Service</b>						
R1500	Earnings on Investments	\$ 91	\$ 207	\$ 100	\$ 301	\$ 301	\$ 301
R1910	Rentals	64,654	55,290	39,840	-	-	-
R1970	Services To Other Funds	1,809,790	1,899,656	1,993,871	2,086,870	2,086,870	2,086,870
R5200	Interfund Transfers	325,445	532,286	902,536	805,686	805,686	805,686
R5300	Sale Comp Loss Fixed Assets	-	313,823	-	-	-	-
R5400	Beginning Fund Balance	13,095	12,755	12,755	-	-	-
	<b>Fund 300 Total</b>	<b>\$ 2,213,075</b>	<b>\$ 2,814,018</b>	<b>\$ 2,949,102</b>	<b>\$ 2,892,857</b>	<b>\$ 2,892,857</b>	<b>\$ 2,892,857</b>

<b>TOTAL DEBT SERVICE REVENUE</b>	<b>\$ 2,213,075</b>	<b>\$ 2,814,018</b>	<b>\$ 2,949,102</b>	<b>\$ 2,892,857</b>	<b>\$ 2,892,857</b>	<b>\$ 2,892,857</b>
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**Expenditure Summary Debt Service Fund**

Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>300</b>							
<b>5100</b>	<b>Debt Service</b>						
610	Redemption of Principal	\$ 923,358	\$ 1,474,380	\$ 1,334,370	\$ 1,329,680	\$ 1,329,680	\$ 1,329,680
620	Interest	1,276,962	1,339,597	1,614,732	1,563,177	1,563,177	1,563,177
	<b>Program Total</b>	<b>\$ 2,200,320</b>	<b>\$ 2,813,977</b>	<b>\$ 2,949,102</b>	<b>\$ 2,892,857</b>	<b>\$ 2,892,857</b>	<b>\$ 2,892,857</b>

<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 2,200,320</b>	<b>\$ 2,813,977</b>	<b>\$ 2,949,102</b>	<b>\$ 2,892,857</b>	<b>\$ 2,892,857</b>	<b>\$ 2,892,857</b>
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## Willamette Education Service District 2017-2018 Budget

### Changes in General Obligation Bonds were as follows for the year ended June 30, 2017

<i>General Obligation Bonds</i>	<i>Interest Rates</i>	<i>Balances July 1, 2016</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balances June 30, 2017</i>	<i>Balances Due within One Year</i>
Series 2007 Refunding Bonds						
Original issue \$2,150,000, 12 years;	4.5 - 5%					
Principal		645,000	-	(205,000)	440,000	- (1)
Series 2016 FFC						
Original issue \$6,700,000, 15 years:	1.89%					
Principal		6,700,000	-	(393,120)	6,306,880	397,736
Series 2008 Refunding Bonds						
Original issue \$450,000, 10 years;	2 - 4.1%					
Principal		100,000	-	(50,000)	50,000	50,000
Total General Obligation Bonds		\$ 7,445,000	\$ -	\$ (648,120)	\$ 6,796,880	\$ 447,736

(1) The principal payment due in 2017-18 was paid in 2016-17.

### Changes in PERS UAL Bonds were as follows for the year ended June 30, 2017

<i>PERS UAL Bonds</i>	<i>Interest Rates</i>	<i>Balances July 1, 2016</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balances June 30, 2017</i>	<i>Balances Due within One Year</i>
Series 2003						
Original issue \$15,260,920, 26 years;	1.5-6.27%					
Principal		\$ 10,795,512	\$ -	\$ (409,211)	\$ 10,386,301	\$ 407,701
Series 2003 (Yamhill ESD)						
Original issue \$3,441,101, 26 years;	2.76-6.27%					
Principal		2,496,719	-	(95,114)	2,401,605	94,243
Series 2005						
Original issue \$3,765,000, 24 years;	4.113-4.759%					
Principal		3,110,000	-	(150,000)	2,960,000	165,000
Total PERS UAL Bonds		16,402,231	\$ -	(654,325)	15,747,906	666,944

## Willamette Education Service District 2017-2018 Budget

Future maturities of bonds outstanding as of June 30, 2017 are as follows:

General Obligation Bonds						
Fiscal Year Ending	Series 2016		Series 2007 Refunding		Series 2008	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	397,736	119,200	-	11,000	50,000	2,050
2019	405,253	111,683	215,000	16,625	-	-
2020	412,913	104,024	225,000	5,625	-	-
2021	420,717	96,220				
2022-2026	2,225,905	358,775				
2027-2031	2,444,356	140,324	-	-	-	-
<b>Total</b>	<b>\$ 6,306,880</b>	<b>\$ 930,226</b>	<b>\$ 440,000</b>	<b>\$ 33,250</b>	<b>\$ 50,000</b>	<b>\$ 2,050</b>

(1) The principal payment due in 2017-18 was paid in 2016-17

PERS UAL Bonds						
Fiscal Year Ending	Series 2003		Series 2003 (Yamhill ESD)		Series 2005	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	407,701	1,039,244	94,243	240,321	165,000	140,361
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
2022-2026	5,761,428	3,889,089	1,328,902	899,171	1,555,000	383,338
2027-2028	3,010,000	226,064	700,000	52,540	620,000	39,739
<b>Total</b>	<b>\$ 10,386,301</b>	<b>\$ 8,728,061</b>	<b>\$ 2,401,605</b>	<b>\$ 2,017,261</b>	<b>\$ 2,960,000</b>	<b>\$ 934,574</b>





# Willamette

EDUCATION SERVICE DISTRICT

## 2017-2018 Adopted 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  
2017-2018 Budget**

**Revenue Summary Capital Projects Fund**

Revenue Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>400</b>	<b>Capital Projects</b>						
R1500	Earnings on Investments	\$ -	\$ 3,085	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000
R5150	Loan Receipts	-	6,700,000	-	-	-	-
R5400	Beginning Fund Balance	-	-	6,200,000	810,000	810,000	810,000
	<b>Fund 300 Total</b>	<b>\$ -</b>	<b>\$ 6,703,085</b>	<b>\$ 6,212,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>
<b>TOTAL CAPITAL PROJECTS REVENUE</b>		<b>\$ -</b>	<b>\$ 6,703,085</b>	<b>\$ 6,212,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>

**Expenditure Summary Capital Projects Fund**

Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>400</b>	<b>Building Construction and Improvement</b>						
300	Purchased Services	\$ -	\$ 645,568	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
500	Capital Outlay	-	384,936	-	770,000	770,000	770,000
600	Other Objects	-	8,321	6,212,000	-	-	-
	<b>Program Total</b>	<b>\$ -</b>	<b>\$ 1,038,825</b>	<b>\$ 6,212,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ -</b>	<b>\$ 1,038,825</b>	<b>\$ 6,212,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2017-2018 Adopted 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  
2017-2018 Budget**

**Revenue Summary Internal Service Funds**

Program	Budget Unit Title	Revenue Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>600</b>	<b>Internal Service Fund</b>								
	*								
		R1940	Services to Other LEAs	\$ -	\$ -	\$ -	\$ 1,528,982	\$ 1,528,982	\$ 1,528,982
		R1998	Miscellaneous	-	-	-	351,500	351,500	351,500
			<b>Fund 600 Total</b>	\$ -	\$ -	\$ -	\$ 1,880,482	\$ 1,880,482	\$ 1,880,482
		R5200	Interfund Transfers	\$ -	-	-	\$ -	\$ -	\$ -
		R5400	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 305,280	\$ 305,280	\$ 305,280
			<b>Fund 600 Total</b>	\$ -	\$ -	\$ -	\$ 305,280	\$ 305,280	\$ 305,280
<b>TOTAL INTERNAL SERVICE FUND</b>				\$ -	\$ -	\$ -	\$ 2,185,762	\$ 2,185,762	\$ 2,185,762

**Expenditures Summary Internal Service Fund**

Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted	2017-2018 FTE
<b>600</b>	<b>Internal Service Fund</b>									
2240	Staff Development	200	Associated Payroll Costs	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	
		600	Other Objects	-	-	-	-	-	-	-
			<b>Program Total</b>	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	-
2660	Technology Services	100	Salaries	\$ -	\$ -	\$ -	\$ 537,522	\$ 537,522	\$ 537,522	8.50
		200	Associated Payroll Costs	-	-	-	291,807	291,807	291,807	
		300	Purchased Services	-	-	-	512,223	512,223	512,223	
		400	Supplies & Materials	-	-	-	145,930	145,930	145,930	
		600	Other Objects	-	-	-	-	-	-	-
			<b>Program Total</b>	\$ -	\$ -	\$ -	\$ 1,487,482	\$ 1,487,482	\$ 1,487,482	8.50
2664	Operations Services	100	Salaries	\$ -	\$ -	\$ -	\$ 282,747	\$ 282,747	\$ 282,747	4.11
		200	Associated Payroll Costs	-	-	-	145,386	145,386	145,386	
		300	Purchased Services	-	-	-	12,147	12,147	12,147	
		400	Supplies & Materials	-	-	-	218,000	218,000	218,000	
		600	Other Objects	-	-	-	-	-	-	-
			<b>Program Total</b>	\$ -	\$ -	\$ -	\$ 658,280	\$ 658,280	\$ 658,280	4.11
<b>TOTAL INTERNAL SERVICE FUND</b>				\$ -	\$ -	\$ -	\$ 2,185,762	\$ 2,185,762	\$ 2,185,762	12.61

\* 12.61 FTE and \$2,145,762 in budget were transferred from Technology Services in the Special Revenue Fund



# Willamette

EDUCATION SERVICE DISTRICT

## 2017-2018 Adopted 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 2017-2018 Budget

### Revenue Summary Trust & Agency Funds

Revenue Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>700</b>	<b>TRUST AND AGENCY - DISTRICTS</b>						
R5000	Other Sources	\$ 30,434,675	\$ 32,182,614	\$ 32,133,289	\$ 32,930,592	\$ 32,930,592	\$ 32,930,592
	<b>Revenue Total</b>	<u>\$ 30,434,675</u>	<u>\$ 32,182,614</u>	<u>\$ 32,133,289</u>	<u>\$ 32,930,592</u>	<u>\$ 32,930,592</u>	<u>\$ 32,930,592</u>
<b>TOTAL TRUST &amp; AGENCY REVENUE</b>		<u>\$ 30,434,675</u>	<u>\$ 32,182,614</u>	<u>\$ 32,133,289</u>	<u>\$ 32,930,592</u>	<u>\$ 32,930,592</u>	<u>\$ 32,930,592</u>

### Expenditure Summary Trust & Agency Funds

Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>700</b>	<b>TRUST AND AGENCY - DISTRICTS</b>						
5202	Resolution Transfers	\$ 5,966,576	\$ 6,302,566	\$ 7,200,973	\$ 9,003,938	\$ 9,003,938	\$ 9,003,938
5300	Apportionment of Funds - Transit	23,582,603	25,134,186	24,932,316	23,926,654	23,926,654	23,926,654
	<b>Expenditure Total</b>	<u>\$ 29,549,179</u>	<u>\$ 31,436,752</u>	<u>\$ 32,133,289</u>	<u>\$ 32,930,592</u>	<u>\$ 32,930,592</u>	<u>\$ 32,930,592</u>
<b>TOTAL TRUST &amp; AGENCY FUND</b>		<u>\$ 29,549,179</u>	<u>\$ 31,436,752</u>	<u>\$ 32,133,289</u>	<u>\$ 32,930,592</u>	<u>\$ 32,930,592</u>	<u>\$ 32,930,592</u>

## Willamette Education Service District 2017-2018 Budget

### Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>701</b>	<b>AMITY SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 1,671	\$ 5,483	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	314,592	312,128	315,104	321,963	321,963	321,963
R5400	Beginning Fund Balance	12,322	25,483	23,005	5,276	5,276	5,276
	<b>Fund 701 Total</b>	<b>\$ 328,585</b>	<b>\$ 343,095</b>	<b>\$ 338,109</b>	<b>\$ 327,239</b>	<b>\$ 327,239</b>	<b>\$ 327,239</b>
<b>702</b>	<b>CASCADE SCHOOL DISTRICT</b>						
R1960	Recovery Prior Years Exp	\$ -	\$ 1,711	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	1,668	11,910	-	-	-	-
R5201	Apportionment Transfers	761,251	765,249	796,344	843,174	843,174	843,174
R5400	Beginning Fund Balance	12,936	41,595	78,849	48,467	48,467	48,467
	<b>Fund 702 Total</b>	<b>\$ 775,855</b>	<b>\$ 820,465</b>	<b>\$ 875,193</b>	<b>\$ 891,641</b>	<b>\$ 891,641</b>	<b>\$ 891,641</b>
<b>703</b>	<b>CENTRAL SCHOOL DISTRICT</b>						
R1960	Recovery Prior Years Exp	\$ -	\$ 3,396	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	2,553	14,016	-	-	-	-
R5201	Apportionment Transfers	1,070,685	1,172,742	1,178,450	1,232,753	1,232,753	1,232,753
R5400	Beginning Fund Balance	15,643	54,612	40,647	115,594	115,594	115,594
	<b>Fund 703 Total</b>	<b>\$ 1,088,881</b>	<b>\$ 1,244,766</b>	<b>\$ 1,219,097</b>	<b>\$ 1,348,347</b>	<b>\$ 1,348,347</b>	<b>\$ 1,348,347</b>
<b>704</b>	<b>DALLAS SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 2,832	\$ 34,266	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,095,639	1,150,250	1,140,122	1,173,279	1,173,279	1,173,279
R5400	Beginning Fund Balance	52,452	83,156	49,608	70,063	70,063	70,063
	<b>Fund 704 Total</b>	<b>\$ 1,150,923</b>	<b>\$ 1,267,673</b>	<b>\$ 1,189,730</b>	<b>\$ 1,243,342</b>	<b>\$ 1,243,342</b>	<b>\$ 1,243,342</b>
<b>705</b>	<b>DAYTON SCHOOL DISTRICT</b>						
R1960	Recovery Prior Years Exp	\$ -	\$ 323	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	1,365	1,776	-	-	-	-
R5201	Apportionment Transfers	343,397	364,385	363,056	365,845	365,845	365,845
R5400	Beginning Fund Balance	15,609	25,451	26,105	16,284	16,284	16,284
	<b>Fund 705 Total</b>	<b>\$ 360,371</b>	<b>\$ 391,935</b>	<b>\$ 389,161</b>	<b>\$ 382,129</b>	<b>\$ 382,129</b>	<b>\$ 382,129</b>
<b>706</b>	<b>FALLS CITY SCHOOL DISTRICT</b>						
R1960	Recovery of Prior Expenditures	\$ 431	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	772	24,288	-	-	-	-
R5201	Apportionment Transfers	78,175	83,909	95,818	102,682	102,682	102,682
R5400	Beginning Fund Balance	5,955	10,594	6,493	57,077	57,077	57,077
	<b>Fund 706 Total</b>	<b>\$ 85,333</b>	<b>\$ 118,791</b>	<b>\$ 102,311</b>	<b>\$ 159,759</b>	<b>\$ 159,759</b>	<b>\$ 159,759</b>
<b>707</b>	<b>GERVAIS SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 1,896	\$ 6,282	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	392,285	403,928	420,788	391,937	391,937	391,937
R5400	Beginning Fund Balance	32,491	36,825	28,389	14,072	14,072	14,072
	<b>Fund 707 Total</b>	<b>\$ 426,672</b>	<b>\$ 447,035</b>	<b>\$ 449,177</b>	<b>\$ 406,009</b>	<b>\$ 406,009</b>	<b>\$ 406,009</b>

**Willamette Education Service District  
2017-2018 Budget**

**Revenue Detail Trust & Agency Funds**

<b>Revenue Account</b>	<b>Account Title</b>	<b>2014-2015 Actuals</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Adopted</b>	<b>2017-2018 Proposed</b>	<b>2017-2018 Approved</b>	<b>2017-2018 Adopted</b>
<b>708</b>	<b>JEFFERSON SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 1,669	\$ 32,910	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	329,718	344,869	355,129	343,142	343,142	343,142
R5400	Beginning Fund Balance	11,764	24,978	19,262	37,311	37,311	37,311
	<b>Fund 708 Total</b>	<b>\$ 343,151</b>	<b>\$ 402,757</b>	<b>\$ 374,391</b>	<b>\$ 380,453</b>	<b>\$ 380,453</b>	<b>\$ 380,453</b>
<b>709</b>	<b>MCMINNVILLE SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 1,701	\$ 5,262	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	2,328,731	2,321,792	2,500,979	2,505,279	2,505,279	2,505,279
R5400	Beginning Fund Balance	75,040	29,449	-	-	-	-
	<b>Fund 709 Total</b>	<b>\$ 2,405,472</b>	<b>\$ 2,356,503</b>	<b>\$ 2,500,979</b>	<b>\$ 2,505,279</b>	<b>\$ 2,505,279</b>	<b>\$ 2,505,279</b>
<b>710</b>	<b>MT ANGEL SCHOOL DISTRICT</b>						
R1960	Recovery of Prior Expenditures	\$ -	\$ 2,522	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	1,301	15,726	-	-	-	-
R5201	Apportionment Transfers	265,372	276,769	310,498	325,722	325,722	325,722
R5400	Beginning Fund Balance	2,861	14,241	21,438	14,676	14,676	14,676
	<b>Fund 710 Total</b>	<b>\$ 269,534</b>	<b>\$ 309,258</b>	<b>\$ 331,936</b>	<b>\$ 340,398</b>	<b>\$ 340,398</b>	<b>\$ 340,398</b>
<b>711</b>	<b>NEWBERG SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 1,341	\$ (86)	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,719,430	1,788,521	1,794,907	1,862,915	1,862,915	1,862,915
R5400	Beginning Fund Balance	74,965	21,476	-	1	1	1
	<b>Fund 711 Total</b>	<b>\$ 1,795,736</b>	<b>\$ 1,809,911</b>	<b>\$ 1,794,907</b>	<b>\$ 1,862,916</b>	<b>\$ 1,862,916</b>	<b>\$ 1,862,916</b>
<b>712</b>	<b>NORTH MARION SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 5,128	\$ 17,693	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	694,260	713,314	732,648	731,738	731,738	731,738
R5400	Beginning Fund Balance	29,203	49,856	55,932	21,984	21,984	21,984
	<b>Fund 712 Total</b>	<b>\$ 728,591</b>	<b>\$ 780,863</b>	<b>\$ 788,580</b>	<b>\$ 753,722</b>	<b>\$ 753,722</b>	<b>\$ 753,722</b>
<b>713</b>	<b>NORTH SANTIAM SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 2,652	\$ 6,770	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	808,737	815,442	816,265	827,880	827,880	827,880
R5400	Beginning Fund Balance	24,500	55,827	37,714	39,490	39,490	39,490
	<b>Fund 713 Total</b>	<b>\$ 835,889</b>	<b>\$ 878,039</b>	<b>\$ 853,979</b>	<b>\$ 867,370</b>	<b>\$ 867,370</b>	<b>\$ 867,370</b>
<b>714</b>	<b>PERRYDALE SCHOOL DISTRICT</b>						
R1960	Recovery of Prior Expenditures	\$ -	\$ 5,072	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	3,019	1,908	-	-	-	-
R5201	Apportionment Transfers	121,826	130,222	134,194	139,277	139,277	139,277
R5400	Beginning Fund Balance	1,663	4,977	13,508	2,484	2,484	2,484
	<b>Fund 714 Total</b>	<b>\$ 126,508</b>	<b>\$ 142,179</b>	<b>\$ 147,702</b>	<b>\$ 141,761</b>	<b>\$ 141,761</b>	<b>\$ 141,761</b>



## Willamette Education Service District 2017-2018 Budget

### Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>715</b>	<b>SALEM-KEIZER SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 26,705	\$ 36,539	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	14,602,645	15,304,459	15,692,756	16,251,983	16,251,983	16,251,983
R5400	Beginning Fund Balance	206,436	182,961	-	1	1	1
	<b>Fund 715 Total</b>	<b>\$ 14,835,786</b>	<b>\$ 15,523,959</b>	<b>\$ 15,692,756</b>	<b>\$ 16,251,984</b>	<b>\$ 16,251,984</b>	<b>\$ 16,251,984</b>
<b>716</b>	<b>SHERIDAN SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 1,629	\$ 24,775	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	379,048	394,439	400,352	382,927	382,927	382,927
R5400	Beginning Fund Balance	13,088	30,470	15,737	22,036	22,036	22,036
	<b>Fund 716 Total</b>	<b>\$ 393,765</b>	<b>\$ 449,684</b>	<b>\$ 416,089</b>	<b>\$ 404,963</b>	<b>\$ 404,963</b>	<b>\$ 404,963</b>
<b>717</b>	<b>SILVER FALLS SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 2,599	\$ 39,942	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,309,057	1,361,913	1,345,448	1,368,049	1,368,049	1,368,049
R5400	Beginning Fund Balance	47,168	105,862	52,307	66,409	66,409	66,409
	<b>Fund 717 Total</b>	<b>\$ 1,358,824</b>	<b>\$ 1,507,717</b>	<b>\$ 1,397,755</b>	<b>\$ 1,434,458</b>	<b>\$ 1,434,458</b>	<b>\$ 1,434,458</b>
<b>718</b>	<b>ST PAUL SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 512	\$ 31,237	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	116,230	126,866	124,983	121,988	121,988	121,988
R5400	Beginning Fund Balance	4,506	6,823	255	32,589	32,589	32,589
	<b>Fund 718 Total</b>	<b>\$ 121,248</b>	<b>\$ 164,926</b>	<b>\$ 125,238</b>	<b>\$ 154,577</b>	<b>\$ 154,577</b>	<b>\$ 154,577</b>
<b>719</b>	<b>WILLAMINA SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 758	\$ 5,594	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	288,715	319,066	321,843	335,999	335,999	335,999
R5400	Beginning Fund Balance	37,031	19,978	22,040	381	381	381
	<b>Fund 719</b>	<b>\$ 326,504</b>	<b>\$ 344,638</b>	<b>\$ 343,883</b>	<b>\$ 336,380</b>	<b>\$ 336,380</b>	<b>\$ 336,380</b>
<b>720</b>	<b>WOODBURN SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 9,698	\$ 32,059	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	2,214,789	2,396,800	2,400,179	2,358,917	2,358,917	2,358,917
R5400	Beginning Fund Balance	72,992	27,706	-	1	1	1
	<b>Fund 720 Total</b>	<b>\$ 2,297,479</b>	<b>\$ 2,456,564</b>	<b>\$ 2,400,179</b>	<b>\$ 2,358,918</b>	<b>\$ 2,358,918</b>	<b>\$ 2,358,918</b>
<b>721</b>	<b>YAMHILL-CARLTON SCHOOL DISTRICT</b>						
R5200	Interfund Transfers	\$ 568	\$ 5,178	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	378,081	383,539	380,389	368,945	368,945	368,945
R5400	Beginning Fund Balance	919	33,181	21,748	10,002	10,002	10,002
	<b>Fund 721 Total</b>	<b>\$ 379,568</b>	<b>\$ 421,897</b>	<b>\$ 402,137</b>	<b>\$ 378,947</b>	<b>\$ 378,947</b>	<b>\$ 378,947</b>
<b>TOTAL DISTRICT REVENUE</b>		<b>\$ 30,434,675</b>	<b>\$ 32,182,654</b>	<b>\$ 32,133,289</b>	<b>\$ 32,930,592</b>	<b>\$ 32,930,592</b>	<b>\$ 32,930,592</b>

## Willamette Education Service District 2017-2018 Budget

### Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>701</b>	<b>AMITY SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 149,899	\$ 237,262	\$ 294,481	\$ 254,904	\$ 254,904	\$ 254,904
5300	Funds - Transit	700	Transfer	153,203	80,393	43,628	72,335	72,335	72,335
	<b>Fund 701 Total</b>			<b>\$ 303,102</b>	<b>\$ 317,656</b>	<b>\$ 338,109</b>	<b>\$ 327,239</b>	<b>\$ 327,239</b>	<b>\$ 327,239</b>
<b>702</b>	<b>CASCADE SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 309,966	\$ 289,039	\$ 325,193	\$ 293,888	\$ 293,888	\$ 293,888
5300	Funds - Transit	700	Transfer	424,294	445,991	550,000	597,753	597,753	597,753
	<b>Fund 702 Total</b>			<b>\$ 734,260</b>	<b>\$ 735,030</b>	<b>\$ 875,193</b>	<b>\$ 891,641</b>	<b>\$ 891,641</b>	<b>\$ 891,641</b>
<b>703</b>	<b>CENTRAL SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 642,880	\$ 706,813	\$ 894,097	\$ 1,348,348	\$ 1,348,348	\$ 1,348,348
5300	Funds - Transit	700	Transfer	391,389	487,489	325,000	-	-	-
	<b>Fund 703 Total</b>			<b>\$ 1,034,269</b>	<b>\$ 1,194,302</b>	<b>\$ 1,219,097</b>	<b>\$ 1,348,348</b>	<b>\$ 1,348,348</b>	<b>\$ 1,348,348</b>
<b>704</b>	<b>DALLAS SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 507,767	\$ 586,444	\$ 534,730	\$ 556,966	\$ 556,966	\$ 556,966
5300	Funds - Transit	700	Transfer	560,000	596,000	655,000	686,376	686,376	686,376
	<b>Fund 704 Total</b>			<b>\$ 1,067,767</b>	<b>\$ 1,182,444</b>	<b>\$ 1,189,730</b>	<b>\$ 1,243,342</b>	<b>\$ 1,243,342</b>	<b>\$ 1,243,342</b>
<b>705</b>	<b>DAYTON SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 68,087	\$ 172,694	\$ 179,161	\$ 382,129	\$ 382,129	\$ 382,129
5300	Funds - Transit	700	Transfer	266,833	190,000	210,000	-	-	-
	<b>Fund 705 Total</b>			<b>\$ 334,920</b>	<b>\$ 362,694</b>	<b>\$ 389,161</b>	<b>\$ 382,129</b>	<b>\$ 382,129</b>	<b>\$ 382,129</b>
<b>706</b>	<b>FALLS CITY SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 74,672	\$ 89,468	\$ 102,311	\$ 159,759	\$ 159,759	\$ 159,759
5300	Funds - Transit	700	Transfer	-	-	-	-	-	-
	<b>Fund 706 Total</b>			<b>\$ 74,672</b>	<b>\$ 89,468</b>	<b>\$ 102,311</b>	<b>\$ 159,759</b>	<b>\$ 159,759</b>	<b>\$ 159,759</b>
<b>707</b>	<b>GERVAIS SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 152,701	\$ 171,417	\$ 195,098	\$ 355,378	\$ 355,378	\$ 355,378
5300	Funds - Transit	700	Transfer	237,146	244,258	254,079	50,631	50,631	50,631
	<b>Fund 707 Total</b>			<b>\$ 389,847</b>	<b>\$ 415,675</b>	<b>\$ 449,177</b>	<b>\$ 406,009</b>	<b>\$ 406,009</b>	<b>\$ 406,009</b>
<b>708</b>	<b>JEFFERSON SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 150,147	\$ 172,686	\$ 184,391	\$ 289,399	\$ 289,399	\$ 289,399
5300	Funds - Transit	700	Transfer	168,025	183,744	190,000	91,055	91,055	91,055
	<b>Fund 708 Total</b>			<b>\$ 318,172</b>	<b>\$ 356,430</b>	<b>\$ 374,391</b>	<b>\$ 380,454</b>	<b>\$ 380,454</b>	<b>\$ 380,454</b>

## Willamette Education Service District 2017-2018 Budget

### Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>709</b>	<b>MCMINNVILLE SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 186,181	\$ 167,939	\$ 315,307	\$ 535,964	\$ 535,964	\$ 535,964
5300	Funds - Transit Fund Balance	700	Transfer	\$ 2,189,843	\$ 2,126,367	\$ 2,185,672	\$ 1,969,315	\$ 1,969,315	\$ 1,969,315
5302	Transfer	700	Transfer	-	62,198	-	-	-	-
	<b>Fund 709 Total</b>			<b>\$ 2,376,024</b>	<b>\$ 2,356,503</b>	<b>\$ 2,500,979</b>	<b>\$ 2,505,279</b>	<b>\$ 2,505,279</b>	<b>\$ 2,505,279</b>
<b>710</b>	<b>MT ANGEL SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 180,156	\$ 153,192	\$ 188,795	\$ 340,398	\$ 340,398	\$ 340,398
5300	Funds - Transit	700	Transfer	75,138	120,867	143,141	-	-	-
	<b>Fund 710 Total</b>			<b>\$ 255,294</b>	<b>\$ 274,059</b>	<b>\$ 331,936</b>	<b>\$ 340,398</b>	<b>\$ 340,398</b>	<b>\$ 340,398</b>
<b>711</b>	<b>NEWBERG SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 126,907	\$ 63,291	\$ 134,909	\$ 177,759	\$ 177,759	\$ 177,759
5300	Funds - Transit Fund Balance	700	Transfer	\$ 1,647,353	\$ 1,703,486	\$ 1,659,998	\$ 1,685,156	\$ 1,685,156	\$ 1,685,156
5302	Transfer	700	Transfer	-	43,135	-	-	-	-
	<b>Fund 711 Total</b>			<b>\$ 1,774,260</b>	<b>\$ 1,809,911</b>	<b>\$ 1,794,907</b>	<b>\$ 1,862,915</b>	<b>\$ 1,862,915</b>	<b>\$ 1,862,915</b>
<b>712</b>	<b>NORTH MARION SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 357,192	\$ 498,688	\$ 507,333	\$ 503,905	\$ 503,905	\$ 503,905
5300	Funds - Transit	700	Transfer	321,543	222,124	281,247	249,817	249,817	249,817
	<b>Fund 712 Total</b>			<b>\$ 678,735</b>	<b>\$ 720,812</b>	<b>\$ 788,580</b>	<b>\$ 753,722</b>	<b>\$ 753,722</b>	<b>\$ 753,722</b>
<b>713</b>	<b>NORTH SANTIAM SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 250,655	\$ 233,307	\$ 225,794	\$ 209,256	\$ 209,256	\$ 209,256
5300	Funds - Transit	700	Transfer	529,408	600,000	628,185	658,114	658,114	658,114
	<b>Fund 713 Total</b>			<b>\$ 780,063</b>	<b>\$ 833,307</b>	<b>\$ 853,979</b>	<b>\$ 867,370</b>	<b>\$ 867,370</b>	<b>\$ 867,370</b>
<b>714</b>	<b>PERRYDALE SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 71,532	\$ 77,803	\$ 89,202	\$ 141,761	\$ 141,761	\$ 141,761
5300	Funds - Transit	700	Transfer	50,000	50,000	58,500	-	-	-
	<b>Fund 714 Total</b>			<b>\$ 121,532</b>	<b>\$ 127,803</b>	<b>\$ 147,702</b>	<b>\$ 141,761</b>	<b>\$ 141,761</b>	<b>\$ 141,761</b>
<b>715</b>	<b>SALEM-KEIZER SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 886,506	\$ 819,633	\$ 983,010	\$ 1,136,195	\$ 1,136,195	\$ 1,136,195
5300	Funds - Transit Fund Balance	700	Transfer	\$ 13,766,319	\$ 14,298,759	\$ 14,709,746	\$ 15,115,789	\$ 15,115,789	\$ 15,115,789
5302	Transfer	700	Transfer	-	405,567	-	-	-	-
	<b>Fund 715 Total</b>			<b>\$ 14,652,825</b>	<b>\$ 15,523,959</b>	<b>\$ 15,692,756</b>	<b>\$ 16,251,984</b>	<b>\$ 16,251,984</b>	<b>\$ 16,251,984</b>
<b>716</b>	<b>SHERIDAN SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 147,713	\$ 186,503	\$ 276,281	\$ 404,963	\$ 404,963	\$ 404,963
5300	Funds - Transit	700	Transfer	215,650	223,680	139,808	-	-	-
	<b>Fund 716 Total</b>			<b>\$ 363,363</b>	<b>\$ 410,183</b>	<b>\$ 416,089</b>	<b>\$ 404,963</b>	<b>\$ 404,963</b>	<b>\$ 404,963</b>

**Willamette Education Service District  
2017-2018 Budget**

**Expenditure Detail**

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Adopted	2017-2018 Proposed	2017-2018 Approved	2017-2018 Adopted
<b>717</b>	<b>SILVER FALLS SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 554,058	\$ 613,009	\$ 601,172	\$ 668,920	\$ 668,920	\$ 668,920
5300	Funds - Transit	700	Transfer	698,904	805,709	796,583	765,538	765,538	765,538
	<b>Fund 717 Total</b>			<b>\$ 1,252,962</b>	<b>\$ 1,418,718</b>	<b>\$ 1,397,755</b>	<b>\$ 1,434,458</b>	<b>\$ 1,434,458</b>	<b>\$ 1,434,458</b>
<b>718</b>	<b>ST PAUL SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 108,925	\$ 134,199	\$ 125,238	\$ 154,044	\$ 154,044	\$ 154,044
5300	Funds - Transit	700	Transfer	5,500	-	-	532	532	532
	<b>Fund 718 Total</b>			<b>\$ 114,425</b>	<b>\$ 134,199</b>	<b>\$ 125,238</b>	<b>\$ 154,576</b>	<b>\$ 154,576</b>	<b>\$ 154,576</b>
<b>719</b>	<b>WILLAMINIA SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 122,914	\$ 83,044	\$ 86,724	\$ 87,031	\$ 87,031	\$ 87,031
5300	Funds - Transit	700	Transfer	180,218	237,142	257,159	249,349	249,349	249,349
	<b>Fund 719 Total</b>			<b>\$ 303,132</b>	<b>\$ 320,186</b>	<b>\$ 343,883</b>	<b>\$ 336,380</b>	<b>\$ 336,380</b>	<b>\$ 336,380</b>
<b>720</b>	<b>WOODBURN SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 819,030	\$ 706,448	\$ 781,614	\$ 838,377	\$ 838,377	\$ 838,377
5300	Funds - Transit Fund Balance	700	Transfer	\$ 1,443,954	\$ 1,661,212	\$ 1,618,565	\$ 1,520,540	\$ 1,520,540	\$ 1,520,540
5302	Transfer	700	Transfer	-	88,904	-	-	-	-
	<b>Fund 720 Total</b>			<b>\$ 2,262,984</b>	<b>\$ 2,456,564</b>	<b>\$ 2,400,179</b>	<b>\$ 2,358,917</b>	<b>\$ 2,358,917</b>	<b>\$ 2,358,917</b>
<b>721</b>	<b>YAMHILL-CARLTON SCHOOL DISTRICT</b>								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 98,688	\$ 139,687	\$ 176,132	\$ 178,881	\$ 178,881	\$ 178,881
5300	Funds - Transit	700	Transfer	257,883	257,162	226,005	200,067	200,067	200,067
	<b>Fund 721 Total</b>			<b>\$ 356,571</b>	<b>\$ 396,849</b>	<b>\$ 402,137</b>	<b>\$ 378,948</b>	<b>\$ 378,948</b>	<b>\$ 378,948</b>
<b>TOTAL DISTRICT ALLOCATIONS</b>				<b>\$ 29,549,179</b>	<b>\$ 31,436,752</b>	<b>\$ 32,133,289</b>	<b>\$ 32,930,592</b>	<b>\$ 32,930,592</b>	<b>\$ 32,930,592</b>



# Willamette

EDUCATION SERVICE DISTRICT

## 2017-2018 Adopted Budget

### Glossary



# Glossary of Terms and Acronyms

## ACRONYMS

ADM	Average Daily Membership is the average number of enrolled students of an educational unit.
ADMr	Average Daily Resident Membership is the ADM of the students who live in the district, regardless of where they attend.
ADMw	Average Daily Membership Weighted is the ADMr increased by a variety of weighting factors to obtain weighted average daily membership. For example, each student qualifying for special education services is given an additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.
ASD	Autism Spectrum Disorder.
EBISS	Effective Behavioral and Instructional Support 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 Equivalency (1.00 FTE equals one full-time position).
GASB	Governmental Accounting Standards Board.
IDEA	Individuals with Disabilities Education Act.
IEP	Individualized Education Plan.
LEA	Local Education Agency.
LSP	Local Service Plan is the agreement between the school district and the ESD for the services to be provided to and paid for by the school district.
LTCT	Long Term Care and Treatment.
ODE	Oregon Department of Education.
OEIB	Oregon Education Investment Board. The OEIB is a group of 12 people appointed by Governor Kitzhaber to provide leadership and determine education policy for the state of Oregon.
OMESC	Oregon Migrant Education Service Center.
ORS	Oregon Revised Statutes. Oregon laws established by the legislature.
OT/PT	Occupational Therapy and Physical Therapy.
OTMC	Oregon Textbook and Media Center – Braille and large print textbook production.

## Glossary of Terms and Acronyms

PBIS	Positive Behavior and Instructional Supports.
PERS	Public Employees Retirement System.
PSG	Project Solutions Group.
RPATS	Regional Program Autism Training Sites.
SSF	State School Fund is the major appropriation of state support for public schools. SSF grants are distributed to schools on a per-student basis. The SSF formula adopted by the legislature includes monies from the SSF plus local property taxes and some other local revenues.
T&A	Trust and Agency accounts.
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 bases 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.
Bond	A type of debt security for a specific sum of money to be repaid at a fixed time in the future, and carrying interest at a fixed rate, usually payable periodically.
Budgetary Control	The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Projects Fund	Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets, i.e., a new school or major building renovations.

## Glossary of Terms and Acronyms

Classified Staff	Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.
Common School Fund	Interest on trust funds from state sale of miscellaneous lands.
Component Districts	The 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.



## Glossary of Terms and Acronyms

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.
OASIS	A therapeutic school environment focused on teaching students skills for success across all settings: academic, social, emotional, family and community.
Object	For fund accounting this term identifies and classified 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.

## **Glossary of Terms and Acronyms**

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

## 2017-2018 Adopted Budget

### Appendices

Required additional documents are provided in this section, including:

- Resolution Statement that adopts the budget
- Affidavits of publication
- Form ED 1
- Form ED 50





**RESOLUTION No. 17.06.224**

**ADOPTION OF THE 2017-18 BUDGET**

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2017-2018 in the total amount of \$117,808,355. 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, 2017, for the following purposes:

<b>General Fund</b>		<b>Special Revenue Fund</b>	
Support Services.....	4,339,258	Instruction.....	19,653,181
Transfers.....	32,356,394	Support Services.....	18,592,476
Debt Service Transfer.....	825,686	Enterprise & Comm.....	217,866
Contingency.....	2,702,208	Transfers.....	292,075
<b>Total</b>	<b>\$40,223,546</b>	<b>Total</b>	<b>\$38,755,598</b>
<b>Debt Service Fund</b>		<b>Capital Project Fund</b>	
Debt Service .....	2,892,857	Building Construction and Improvement.....	820,000
<b>Total</b>	<b>\$2,892,857</b>	<b>Total</b>	<b>\$820,000</b>
<b>Internal Service Fund</b>		<b>Trust &amp; Agency Funds</b>	
Support Services.....	\$2,185,762	Transfers.....	9,003,938
<b>Total</b>	<b>\$2,185,762</b>	Transits.....	23,926,654
		<b>Total</b>	<b>\$32,930,592</b>
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$117,808,355</b>
		<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>	<b>0</b>
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$117,808,355</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 2017-2018 at the rate of \$ .2967 per \$1000 of assessed value for permanent rate tax.

**RESOLUTION CATEGORIZING THE TAX**

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

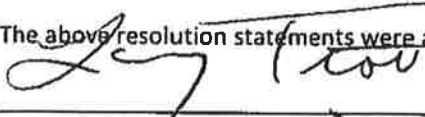
**Subject to the Education Limitation**

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 6, 2017

  
\_\_\_\_\_  
Larry Trott, Board Chair

6.6.2017  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Dave Novotney, Ph.D., Superintendent

6.6.2017  
\_\_\_\_\_  
Date



# Statesman Journal

A GANNETT COMPANY

## AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

I, Kayla Bowen  
 being first duly sworn, depose and say that I am the principal clerk of the SAL-SJ Classifieds, a newspaper 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 the Public Notice for WILLAMETTE ESD LEGALS - Legal Notices (SAL-899112 Ad #0002159952) a printed copy of which is hereby annexed, was published in the entire issue of said newspaper for 1 successive and consecutive times in the following issues -

05/25/17

[Signature]

Subscribed and sworn to me this

2nd day of June, 2017

Lisa Michelle Nash

Notary Public for Oregon



# PUBLIC NOTICE

## NOTICE OF BUDGET HEARING

A public meeting of the Willamette Education Service District will be held on June 6, 2017 at 6:00 pm at 2611 Pringle Rd SE Salem, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 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/Page/83](http://www.wesd.org/Page/83). 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)

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Last Year	Actual Amount This Year 2016-2017	Adopted Budget Next Year 2017-2018
Beginning Fund Balance	\$4,123,841	\$10,692,524	\$5,328,343
Current Year Property Taxes, other than Local Option Taxes	9,864,112	9,600,000	10,043,500
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	8,586,837	7,640,699	9,702,101
Revenue from Intermediate Sources		23,638	25,000
Revenue from State Sources	37,700,249	43,128,152	43,563,299
Revenue from Federal Sources	5,914,383	6,134,576	6,873,344
Interfund Transfers	38,651,042	40,176,078	42,272,768
All Other Budget Resources	7,013,822		
<b>Total Resources</b>	<b>\$111,854,286</b>	<b>\$117,395,667</b>	<b>\$117,808,355</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$15,696,915	\$17,498,287	\$21,436,600
Other Associated Payroll Costs	8,050,299	9,633,912	12,907,100
Purchased Services	6,799,193	7,164,111	6,630,720
Supplies & Materials	1,420,925	3,624,620	2,058,345
Capital Outlay	463,541	6,377,000	845,000
Other Objects (except debt service & interfund transfers)	27,117,316	27,167,810	26,062,757
Debt Service*	2,813,977	2,949,102	2,892,857
Interfund Transfers*	38,651,042	40,437,461	42,272,768
Operating Contingency	0	2,543,364	2,702,208
Unappropriated Ending Fund Balance & Reserves	0		
<b>Total Requirements</b>	<b>\$101,013,208</b>	<b>\$117,395,667</b>	<b>\$117,808,355</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$15,633,873	\$19,684,113	\$19,653,181
FTE	193.80	175.21	198.76
2000 Support Services	17,051,374	20,123,262	25,117,496
FTE	126.37	135.01	171.85
3000 Enterprise & Community Service	50,831	54,949	217,866
FTE	0.5	0.40	1.4
4000 Facility Acquisition & 'Construction	1,038,825	6,212,000	820,000
FTE			0
5000 Other Uses	25,773,286	25,571,416	24,131,979
5100 Debt Service*	2,813,977	2,949,102	2,892,857
5200 Interfund Transfers*	38,651,042	40,257,461	42,272,768
6000 Contingency		2,543,364	2,702,208
7000 Unappropriated Ending Fund Balance			
<b>Total Requirements</b>	<b>\$101,013,208</b>	<b>\$117,395,667</b>	<b>\$117,808,355</b>
<b>Total FTE</b>	<b>320.67</b>	<b>310.62</b>	<b>372.01</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 \*\*

Activities: Instruction is down due to budget in the prior year for a grant that was not awarded, however, increased PERS costs drive the budget for instruction back up. Support Services increased approximately 25% due to continued growth/expansion of some programs and the addition of two new programs. Increased PERS costs also drive up the budget for support. Enterprise & Community Service increased due to additional federal funding for WESD migrant education programs. Facility Acquisition & Construction is down because the Marion Center renovation at 2611 Pringle Rd. is nearly complete. Debt Service decreased due to the retirement of one debt. Transfers increased approximately \$2Million due to increased resolutions for services from component districts WESD serves. Contingency increased due to growth in the general fund ending fund balance. FTE increased due to program growth and conversion of contracted positions to FTE. Revenue: Beginning Fund Balance increased in the prior year (FY 17) due to mid-biennium carry over; Beginning Fund Balance for FY 18 is down due to carry over funds from FY 17 being fully expended. Property Tax and Other Local Revenues continue to exceed expectations, so budget increased. State School Fund and other state revenue is based on the Ways & Means Committee Co-chairs' recommendation of \$7.8 Billion for the biennium. Federal Revenue increased due to the additional funds for migrant education programs and the addition of new programs. Interfund Transfers increased due to increased resolutions for services from component districts.

	PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit .2967 _____ per \$1,000)	0.29670	0.29670	0.29670
Local Option Levy			
Levy For General Obligation Bonds			

LONG TERM DEBT	STATEMENT OF INDEBTEDNESS	
	Estimated Debt Outstanding	Estimated Debt Authorized Not Incurred On July 1
General Obligation Bonds	\$490,000	
Other Bonds	\$15,747,906	
Other Borrowings	\$6,306,880	
<b>Total</b>	<b>\$22,544,786</b>	

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



# Statesman Journal

A GANNETT COMPANY

## AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

I, Kayla Bowen  
being first duly sworn, depose and say that I am the principal clerk of the SAL-SJ Classifieds, a newspaper 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 the Public Notice for WILLAMETTE ESD LEGALS - Legal Notices (SAL-899112 Ad #0002114239) a printed copy of which is hereby annexed, was published in the entire issue of said newspaper for 1 successive and consecutive times in the following issues -

05/04/17

[Signature]

Subscribed and sworn to me this  
10<sup>th</sup> day of May, 2017

Lisa Michelle Nash  
Notary Public for Oregon

### PUBLIC NOTICE

#### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Willamette Education Service District, Marion County, State of Oregon, to discuss the proposed budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at Willamette Education Service District 2811 Pringle Rd SE Salem, OR 97302. The meeting will take place on Thursday, May 11, 2016 at 6:00 pm. A second meeting, if needed, is scheduled for Thursday, May 25, 2016 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 this notice is available on the Willamette Education Service District website: [www.wesd.org](http://www.wesd.org)

A copy of the proposed budget may be inspected or obtained on or after May 8, 2016 at 2811 Pringle Rd SE Salem, between the hours of 8:00 a.m. and 5:00 p.m. or by going to <http://www.wesd.org>.

Statesman Journal  
May 4, 2017



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

# FORM ED-50 2017-2018

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.

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>July 5, 2017</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.		<b>\$0</b>
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . . 4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . .4c.		

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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



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

# FORM ED-50 2017-2018

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, 2017</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.		<b>\$0</b>
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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

# FORM ED-50 2017-2018

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, 2017</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.		<b>\$0</b>
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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

# FORM ED-50 2017-2018

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, 2017</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
2. Local option operating tax . . . . .	2	<b>Excluded from Measure 5 Limits</b>  Amount of Levy
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.	<b>\$0</b>
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.	

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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

# FORM ED-50 2017-2018

To assessor of Polk County

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

Check here if this is an amended form.

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

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>July 5, 2017</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.		<b>\$0</b>
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<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  
2017-2018**

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, 2017</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.**

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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

# FORM ED-50 2017-2018

To assessor of Washington County

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

Check here if this is an amended form.

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

<b>2611 Pringle Rd SE</b>	<b>Salem</b>	<b>OR</b>	<b>97302</b>	<b>July 5, 2017</b>
Mailing Address of District	City	State	Zip	Date Submitted
<b>Mike Dunckel</b>	<b>Director of Business Services</b>	<b>503-385-4611</b>	<b>mike.dunckel@wesd.org</b>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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

# FORM ED-50 2017-2018

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.

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>July 5, 2017</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

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

150-504-075-6 (Rev. 12-15) (see the back for worksheet for lines 4a, 4b, and 4c)

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

## Notes

