

Adopted Budget

July 1, 2016—June 30, 2017

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

Adopted Budget

July 1, 2016—June 30, 2017

Presented to the Budget Committee

May 12, 2016

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



2016-2017 Budget Committee

Budget Officer

Mike Dunckel, Director of Business Services

2015-2016	Board of Directors	Term Expires
Zone 1	Mike Riddle	6.30.2017
Zone 2	Anne Wylie, Chair	6.30.2017
Zone 3	Traci Buller	6.30.2019
Zone 4	Phil Frey	6.30.2019
Zone 5	Larry Trott, Vice Chair	6.30.2017
Business	Frank W. Pender, Jr.	6.30.2017
Higher Education	Dr. Alex Sanchez	6.30.2019
Social Services	Matias Trejo De Dios	6.30.2019
At-Large	Bill Linhart	6.30.2017

Non-voting Advisory Members:

Superintendent Buzz Brazeau, Central SD

Appointed Budget Committee Members

Position 1 - Open	TBD	6.30.2017
Position 2 - Eric Milburn	Perrydale SD	6.30.2017
Position 3 - Terry Kamlade	Jefferson SD	6.30.2017
Position 4 - Chris Brantley	Salem-Keizer SD	6.30.2017
Position 5 - Scott Pillar Open	Cascade School District	6.30.2019
Position 6 - Open	TBD	6.30.2019
Position 7 - Open	TBD	6.30.2017
Position 8 - Kathleen Lewis	North Marion SD	6.30.2017
Position 9 - Open	TBD	6.30.2019



2016-2017 Budget Calendar

2015

July 7	Board Meeting - Designate Budget Officer
August	Develop Budget Assumptions
September 1	Board Meeting - Approve Budget Calendar
September	Leadership develop <i>Strategic Objectives</i>
October	Departments develop goals that support <i>Strategic Objectives</i> .
November	Budget Process Begins
November 10-25	Level 1 (salary, APC assumptions applied) budgets are prepared
December	Budget staff meets with program administrators to review Level 1 budgets
December 18	All Level 1 Budgets are complete, all program reallocations are complete

2016

January - March	Leadership reviews revenue forecast. Program increases and reduction packages are planned in anticipation of revenue changes
March 18	Budget Worksheets are final for all programs
April 28 – May 12	Notice of Budget Committee Meeting published on website
April 30	Notice of Budget Committee Meeting published in Statesmen Journal
May 12	Budget Committee Meeting
May 26	Second Budget Committee Meeting (if needed)
May 19 – June 7	Notice of Budget Hearing published on web site
May 28	Notice of Budget Hearing published in Statesmen Journal
June 7, 2016	Budget Hearing
June 21	Second Budget Hearing (if needed)

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Willamette

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Superintendent's Budget Message



The WESD Rebels goal ball team competed in the Oregon State Goal Ball championship Friday, March 11th in Canby Oregon. A full day of competition resulted in a victory celebration and the award of the 1st place trophy to the WESD team!

The championship team is made up of **Damanti Burfict**, a senior from Dallas High School; **Mikeal Foster**, a sophomore from McKay High School; **Junior Gomez**, a freshman from North Salem High School and **Brooklyn Graves-Bingle**, a sixth grader from Robert Frost Elementary in Silverton. The team is coached by Norm Jordan and assistant coach Leslie Anderson.

Congratulations to the coaches and the State Champion Rebels!!



Willamette

EDUCATION SERVICE DISTRICT

Superintendent's Budget Message 2016-2017

Willamette Education Service District, under the leadership and direction of its Board of Directors, is pleased to present the proposed budget for fiscal year 2016-17. This document represents the collective work of all of Willamette ESD's departments, and specifically the detailed work of our Business Services Department. This budget has been prepared in accordance with Local Budget Law, ORS 294.305 to .565, Oregon Administrative Rule and Willamette ESD Board policies.

ESDs Provide Regional Services

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

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

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

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

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 2016-17 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.
- A modest increase in the Local Service Plan.
- 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
 - Willamette Migrant Services

Opportunities in the 2016-17 Budget Process

The stronger Oregon economy, and the measures taken by the Oregon Legislature to prioritize education in our state, combine to present a positive revenue picture for Willamette ESD. Partnerships with area school districts, and school districts served by Willamette ESD statewide, are strong, and this is contributing to positive opportunities for the 2016-17 budget. Opportunities for improving the budget outlook include:

- An increase in State School Fund Revenue. The Oregon Legislature approved a \$7.255 billion State School Fund for the 2015-17 biennium. This additional revenue supports school districts, and supports ESDs directly and indirectly through better funded local school districts.
- Stabilization of the Indirect Rate charged to grants and contracts. Through agreement with Oregon Department of Education, the calculation of the Indirect Rate will use a stable formula, resulting in reasonable and consistent charges for administration and related costs in all state contracts.
- Willamette Promise continuation grant award. This project expands the ways that high school students in Marion, Polk and Yamhill counties can earn college credit during high school. Willamette ESD is acting as the project fiscal agent, with partners including 20 area school districts, Willamette ESD, 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. In addition, the Willamette Promise has continued to expand and serve school districts outside of our three county area. For 2016-17, the Willamette Promise will serve 17 school districts outside of our region.
- Stable Local Service Plan commitments. Area school districts have finalized their commitments for service purchase for 2016-17. Overall there is a slight increase 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 2016-17 school year, and their need for services becomes more clearly defined.
- Grant Awards. Willamette ESD has budgeted for significant resource in grant funding for 2016-17, including: Youth Corrections Education, South Jetty Program - \$714,065; Oregon Digital Literacy - \$457,092; Pathways for Gap Kids - \$290,700; ORSkills - \$50,000; OEA Employee Wellness - \$23,638; Willamette Regional Achievement Collaborative - \$21,150.

The 2016-17 Willamette ESD budget emphasizes sound fiscal practice and contains efficiencies that will contribute to financial stability for the budget year. A significant efficiency will be the consolidation of preschool classroom

programs into a single site. This operational change will save lease costs and provide economy of scale related to facility costs and staffing deployment.

Challenges in the 2016-17 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 has begun to improve, and the Oregon Legislature has communicated significant financial support for K-12 education, challenges remain. Potential impacts on the Willamette ESD budget for 2016-17 include the following:

- Pentamation fund deficit pay-down. Willamette ESD will complete its plan to retire the historical Pentamation fund deficit. The final annual payment of \$421,117 will be made in July of 2016, eliminating the fund deficit completely.
- Marion Center Renovation Project. Willamette ESD has begun a major renovation of the Marion Center. This renovation will modernize and professionalize the facility, as well as add conference space that will enhance the agency’s ability to serve as a hub and convener for education policy discussions and regional professional development. The agency has obtained a private bank placement for \$6.7 million to finance the project, and the first payment of \$562 thousand will be paid during the 2016-17 budget year.
- Portland Road Building. Willamette ESD owns an office building at 3850 Portland Road NE. This building was previously a site for WESD programs, but the agency no longer occupies the space. The property presents challenges by placing WESD in a property management role, requiring oversight of building tenants and addressing the buildings growing list of long term deferred maintenance issues.
- Data Center. Willamette ESD has allocated an additional \$75 thousand to the Technology Services budget to establish an enhanced data center. This will provide upgrades and protections for our data storage capacity, as well as addressing end of life technology equipment.

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 2016-17 budget as compared to the current year is as follows:

Budget Year	Licensed FTE	Classified FTE	Administrative/ Confidential/ Non-Represented FTE	Total FTE
2016-17	142.33	140.71	27.58	310.62
2015-16	137.6	157.45	25.63	320.67

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 40,896 students.

Our partnerships with school districts in our region, and across the state, create 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 2016-17. 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 2016-17 budget year both the area student census and the per student allocation are increased from the prior year. Those key revenue elements are detailed below:

	Area ADMw	SSF Allocation per ADMw
2016-17	106,447.2	\$341.27
2015-16	105,066.3	\$323.12
2014-15	100,159.3	\$318.23

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 2016-17.

Budget Document

The 2016-17 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 2016-17 General Fund include 24.35 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 EI/ECSE--Early Intervention/Early Childhood Special Education, Regional Program for Low Incidence Handicapping Conditions, called the "Regional Program", Migrant Education Program and Youth Corrections Education Program.
- **Debt Service Fund 300:** Receives transfers from other funds to repay three facility bonds (Marion Center, Yamhill Center and Portland Road) 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 sale of bonds or private bank placements. The agency will utilize fund 400 for its current capital improvement project of the Marion Center.
- **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 2016-17, component school districts may receive up to 80.5% of their resolution allocation as transit funds.
- **SB1149 Energy Conservation Fund 793:** Received funds that districts remitted to Willamette ESD from payments from Portland General Electric and Pacific Power to finance energy audits and energy conservation projects for school districts receiving services from those utilities. This fund was distributed to school districts across the state for approved energy conservation projects as prescribed in statute. These funds have been expended and will be reported in the budget for three years as required by budget law.

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,



Dave Novotney, Ph.D.
Superintendent





Willamette

EDUCATION SERVICE DISTRICT

2016-2017 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

Board of Directors



Mike Riddle
Zone 1
Term Expires: 6.30.2017



Frank W. Pender, Jr.
Business
Term Expires: 6.30.2017



Anne Wylie, Board Chair
Zone 2
Term Expires: 6.30.2017



Dr. Alex Sanchez
Higher Education
Term Expires: 6.30.2019



Traci Buller
Zone 3
Term Expires: 6.30.2019



Matias Trejo De Dios
Social Services
Term Expires: 6.30.2019



Phil Frey
Zone 4/5
Term Expires: 6.30.2019



Bill Linhart
At-Large
Term Expires: 6.30.2017



Larry Trott, Vice-Chair
Zone 4/5
Term Expires: 6.30.2017



Buzz Brazeau
Non-Voting Advisory Member



Willamette

EDUCATION SERVICE DISTRICT

Administration

Dave Novotney - Superintendent

Tishri Tucker - Executive Assistant

Keith Ussery – Deputy Superintendent

Mike Dunckel - Director, Business Services

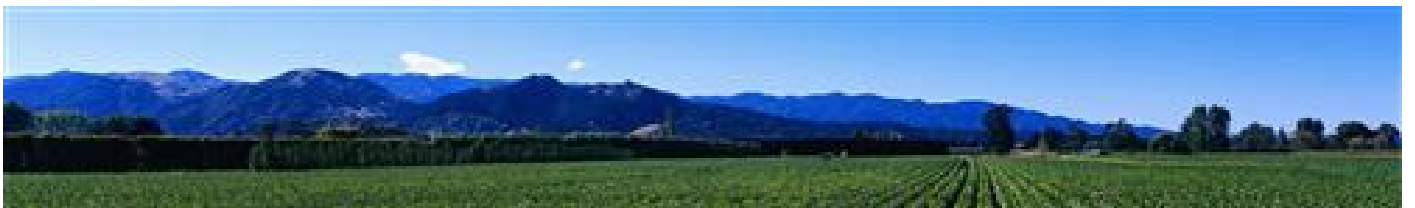
Rick Wahlstrom - Director, Information Technology

Linda Felber/Ed John - Directors, Special Education

Antonio Ramos - Director, Oregon Migrant Education Services Center

Michael Beck- Director, Human Resources

Brian Florip - Communications





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@ycschools.org



Willamette

EDUCATION SERVICE DISTRICT

90 % Apportionment

Based on ODE Estimate 03.07.16

District	16-17 ADMw Ext	16-17 Allocation
Amity	1,052.97	315,103.90
Cascade	2,661.11	796,343.81
Central	3,937.98	1,178,450.34
Dallas	3,809.90	1,140,122.09
Dayton	1,213.21	363,056.12
Falls City	320.19	95,817.66
Gervais	1,406.13	420,787.91
Jefferson	1,186.72	355,128.92
McMinnville	8,357.42	2,500,978.80
Mt. Angel	1,037.58	310,498.40
Newberg	5,997.97	1,794,907.49
N. Marion	2,448.26	732,647.92
N. Santiam	2,727.68	816,265.05
Perrydale	448.43	134,193.80
Salem Keizer	52,439.85	15,692,756.01
Sheridan	1,337.84	400,351.96
Silver Falls	4,496.03	1,345,448.20
St Paul	417.65	124,982.81
Willamina	1,075.49	321,843.07
Woodburn	8,020.58	2,400,178.59
Yamhill Carlton	1,271.13	380,388.83
Total	105,664.12	31,620,251.67



Willamette

EDUCATION SERVICE DISTRICT

2016-2017 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.

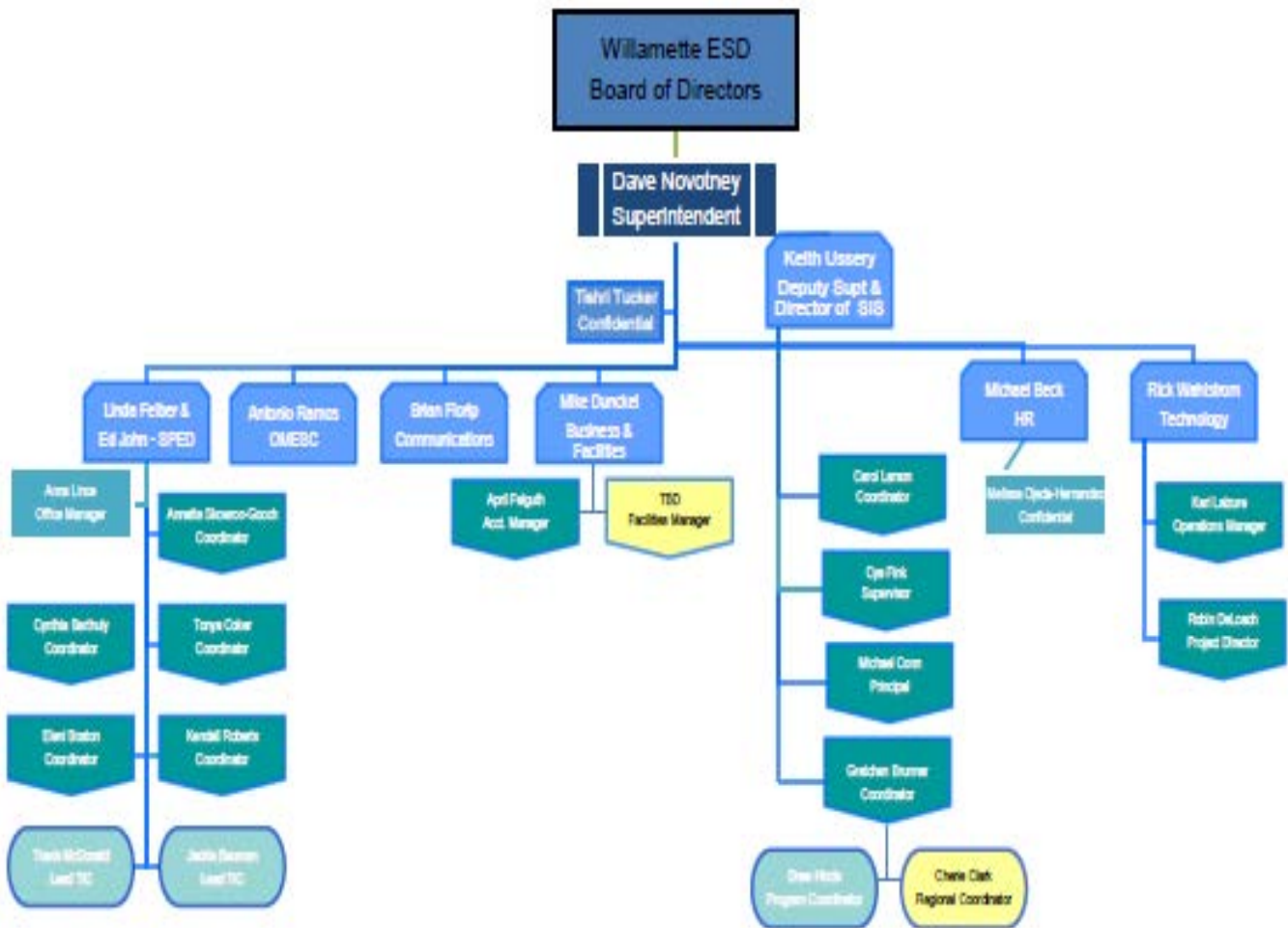


Willamette

EDUCATION SERVICE DISTRICT

2016-2017

Proposed Administrative Structure





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 and Sexual Incident Response

Willamette ESD provides comprehensive, graduated threat assessment coordination for Marion, Polk and Yamhill counties' schools.

- Our threat assessment team leader collaborates with law enforcement, mental health, intervention specialists and school counselors to effectively manage situations and students of concern.
- The school safety team also conducts Level Two threat assessments, and the team leader provides timely written summaries at the conclusion of that process.

The team leader serves as the education representative on the multi-agency threat assessment team. That multi-agency team is responsible for:

- Reviewing all Level Two threat assessments
- Providing a direct conduit to community services and ongoing support--especially for students deemed at high risk.

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.

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

Coordination of Migrant Education Services The Oregon Migrant Education Service Center (OMESC) is the educational support agency of the Oregon Department of Education's 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

TITLE 1-C - 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



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 improvements, 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.

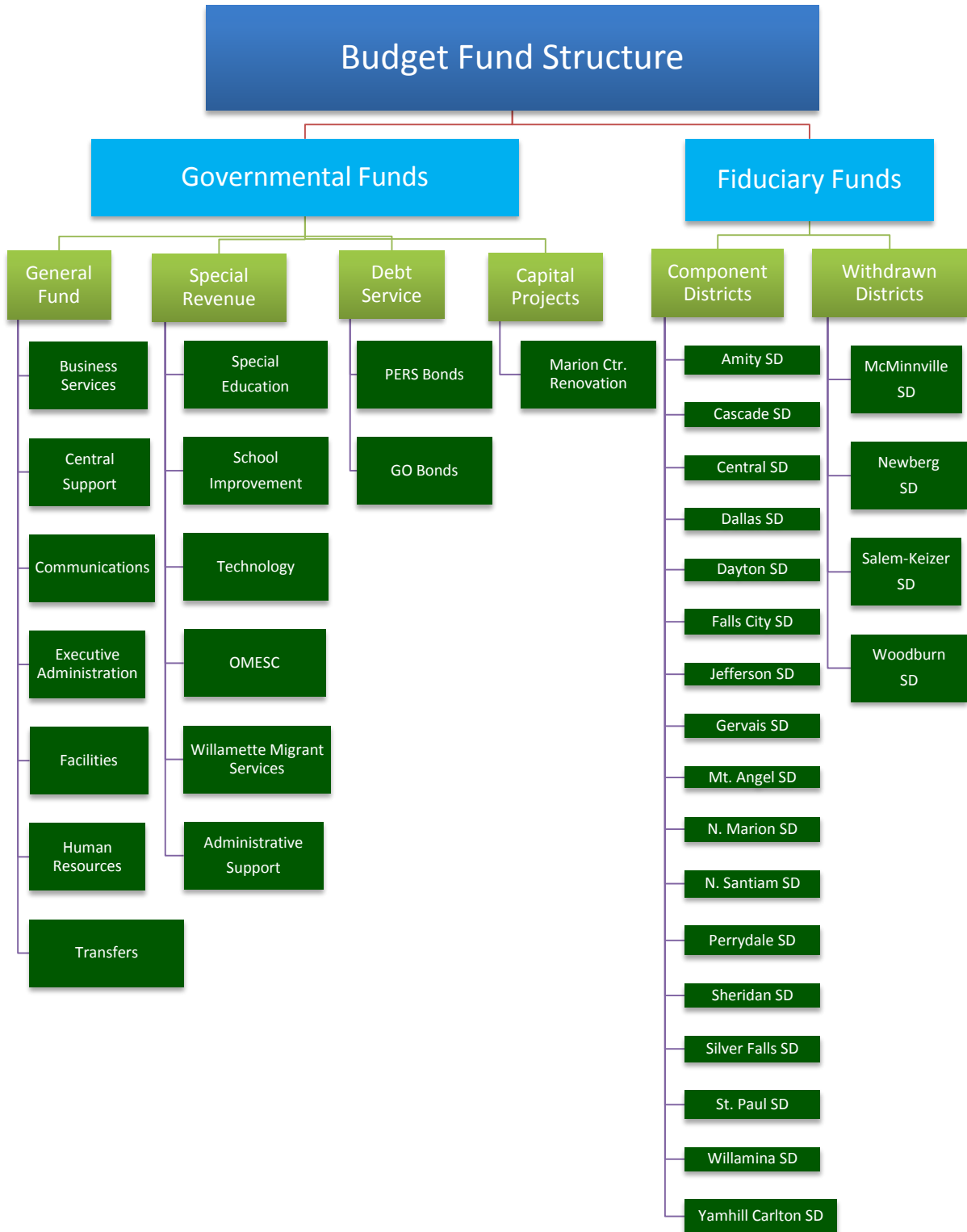
To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy. The District wants to maintain a minimum ending fund balance of 4% of General Fund revenues.

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 2016-2017 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 revenue 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 2016-2017 General Fund are 24.35 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 31% of the total revenue budget.

The Special Revenue Fund supports the services WESD provides to districts, families and other agencies. Budgeted are 286.27 FTE for 2016-2017. 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 18% 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 12% of the fund and provide

internet connectivity, student software, financial software and support, data warehouse service, email and other services. Migrant Education is 3% of the fund and Administrative Services are 3% 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 3% of the total revenue 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 5% 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 27% of the total revenue budget.

- **Funds 700-721:** WESD allocates 90% of the property tax and State School Funds it receives to component school districts based on an ADM formula. When this revenue is received it is transferred to the school districts' Trust and Agency Funds. Districts use these funds in a combination of "resolution funds" and "transit funds". Districts superintendents meet with WESD administrators to resolve for the services WESD will provide. Through this process their Local Service Plan (LSP) is developed for the upcoming year and finalized. The resolution funds are transferred to the Special Revenue Fund to support the programs and services resolved for. Transit funds are cash payments in lieu of services. Component school districts may receive up to 80.5% of their resolution funds as transit. Transit funds payments are made quarterly.
- **SB1149 Energy Conservation Fund 793:** This fund was closed during the 2013-2014 fiscal year. It received funds that districts remit to WESD from payments from Portland General Electric (PGE) and Pacific Power (PPL) to finance energy audits and energy conservation projects for school districts receiving PGE and PPL services. This fund was distributed to school districts across the state for approved energy conservation projects under SB1149. Final distributions were made in 2013-2014 so this fund is now inactive.



Willamette

EDUCATION SERVICE DISTRICT

2016-2017 Adopted Budget

Budget Overview



Willamette Education Service District 2016-2017 Budget

Total Budget

\$

117,395,667

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.

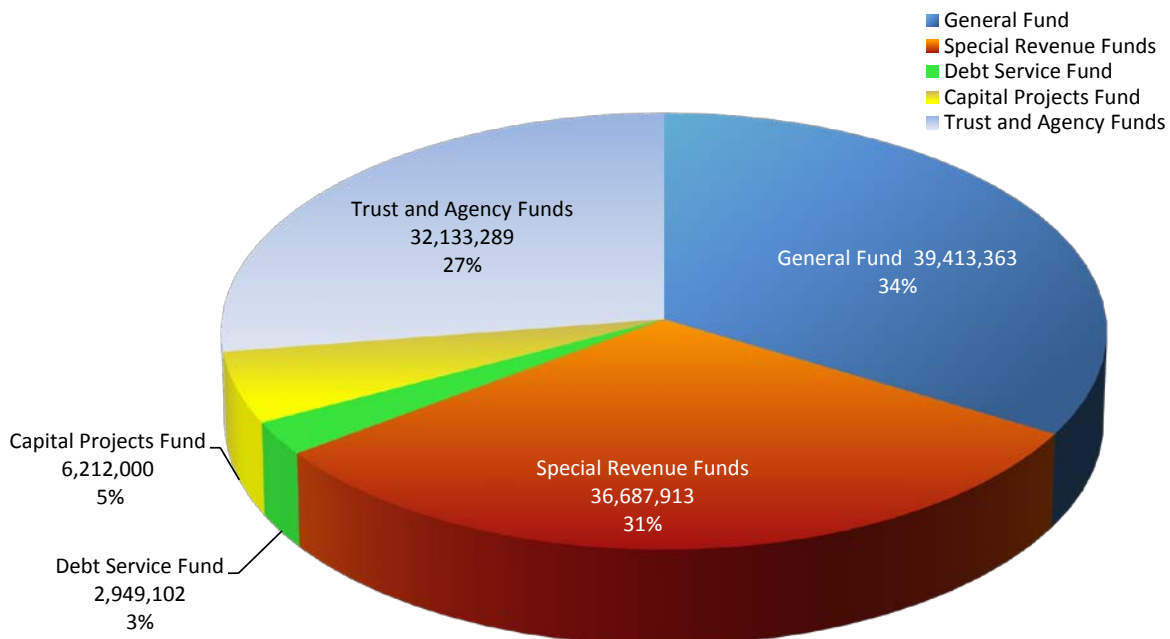
BUDGET PROCESS - in brief - revenue estimates are developed after careful analysis. Current and prior year expenditures for all funds and programs are analyzed. Meetings with each component school district determine service needs for the upcoming year. The budget is then prepared.

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 2016-2017 Budget

Summary of Requirements

All Funds				
By Major Function	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
Instruction	\$ 16,475,338	\$ 19,135,988	\$ 19,330,163	\$ 19,684,113
Support Services	16,422,417	16,478,324	18,847,073	20,123,262
Enterprise & Community Services	18,381	50,818	59,250	54,949
Building Construction & Improvement	-	-	-	6,212,000
Transit, Debt Service & Transfers	58,454,621	63,034,757	65,280,252	68,777,979
Contingencies	-	-	1,907,073	2,543,364
Total Requirements	\$ 91,370,757	\$ 98,699,887	\$ 105,423,811	\$ 117,395,667

By Major Fund	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
General Fund	\$ 31,351,914	\$ 33,704,059	\$ 37,167,600	\$ 39,413,363
Special Revenue Fund	29,439,733	33,246,329	35,165,583	36,687,913
Debt Service Fund	2,117,144	2,200,320	2,292,226	2,949,102
Capital Projects Fund	-	-	-	6,212,000
Trust & Agency Funds	28,461,966	29,549,179	30,798,402	32,133,289
Total Requirements	\$ 91,370,757	\$ 98,699,887	\$ 105,423,811	\$ 117,395,667

Summary of Requirements

Individual Funds				
Special Revenue Funds	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
Instruction	\$ 16,475,338	\$ 19,135,988	\$ 19,330,163	\$ 19,684,113
Support Services	12,146,017	13,126,371	14,886,370	16,218,051
Enterprise and Community Services	18,381	50,818	59,250	54,949
Other Uses	799,997	933,152	889,800	730,800
Total Requirements Special Revenue Funds	\$ 29,439,733	\$ 33,246,329	\$ 35,165,583	\$ 36,687,913

Debt Service Fund	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
Other Uses	2,117,144	2,200,320	2,292,226	2,949,102
Total Requirements Debt Service Fund	\$ 2,117,144	\$ 2,200,320	\$ 2,292,226	\$ 2,949,102

Capital Projects Fund	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
Capital Outlay	-	-	-	6,212,000
Total Requirements Capital Projects Fund	\$ -	\$ -	\$ -	\$ 6,212,000

Trust and Agency Funds	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
Support Services	\$ 1,210,508	\$ -	\$ -	\$ -
Other Uses	27,251,458	29,549,179	30,798,402	32,133,289
Total Requirements Trust and Agency Funds	\$ 28,461,966	\$ 29,549,179	\$ 30,798,402	\$ 32,133,289

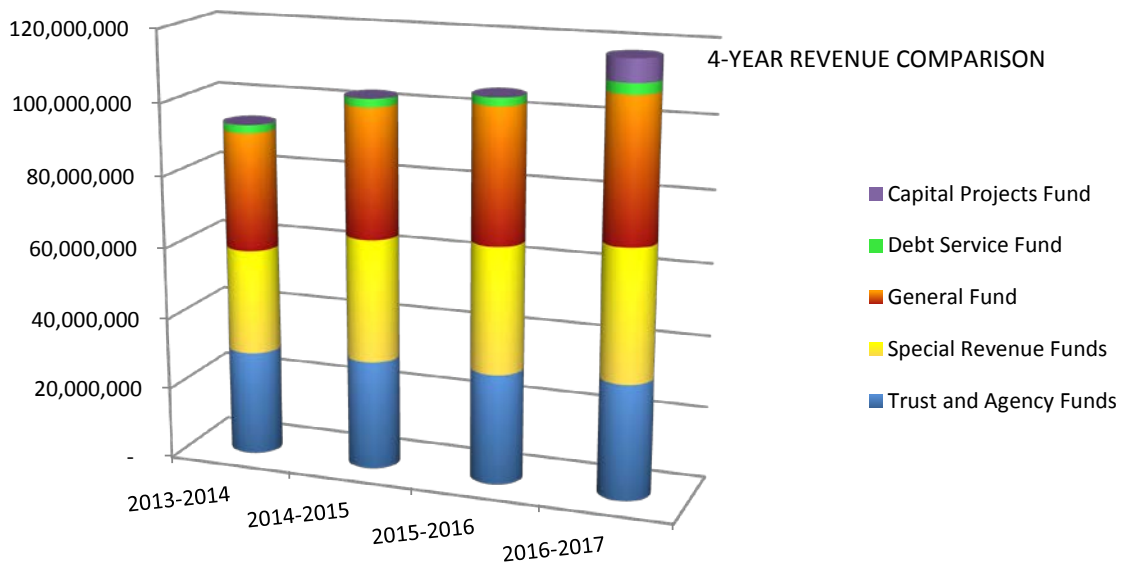
General Fund	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
Support Services	\$ 3,065,892	\$ 3,351,953	\$ 3,960,703	\$ 3,905,211
Other Uses	28,286,022	30,352,106	31,299,824	32,964,788
Contingencies	-	-	1,907,073	2,543,364
Total Requirements General Fund	\$ 31,351,914	\$ 33,704,059	\$ 37,167,600	\$ 39,413,363

Total Requirements	\$ 91,370,757	\$ 98,699,887	\$ 105,423,811	\$ 117,395,667
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Willamette Education Service District 2016-2017 Budget

Revenue Summary All Funds

Fund Group	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
100	General Fund	\$ 32,828,551	\$ 35,953,795	\$ 37,167,600	\$ 39,413,363
200	Special Revenue Funds	29,295,187	34,222,182	35,165,583	36,687,913
300	Debt Service Fund	2,130,239	2,213,075	2,292,226	2,949,102
400	Capital Projects Fund	-	-	-	6,212,000
700	Trust and Agency Funds	29,211,510	30,434,675	30,798,402	32,133,289
		\$ 93,465,487	\$ 102,823,727	\$ 105,423,811	\$ 117,395,667
TOTAL ALL FUNDS		\$ 93,465,487	\$ 102,823,727	\$ 105,423,811	\$ 117,395,667



Revenue Summary by Major Account

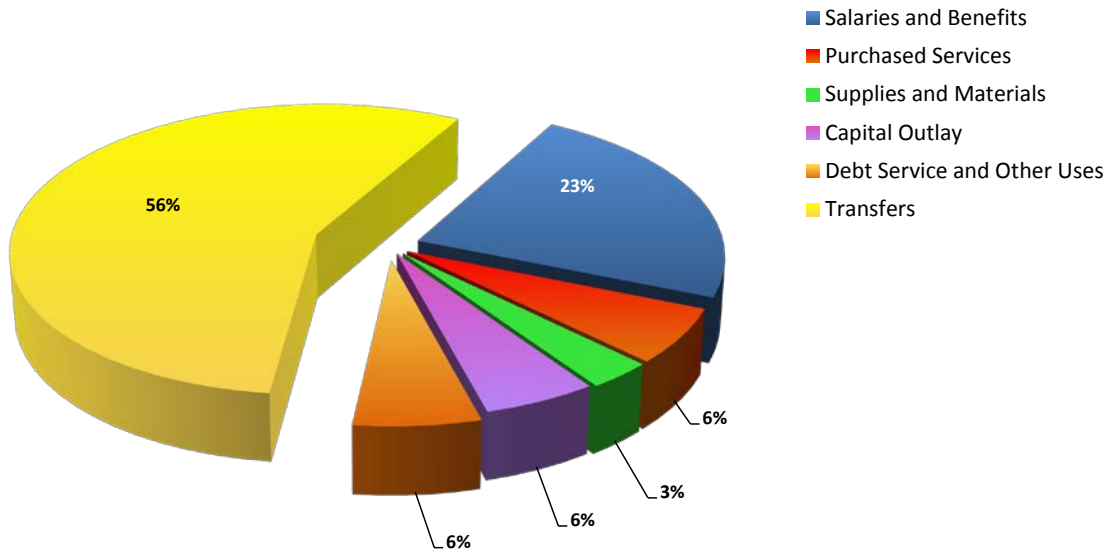
Fund Group	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
R1000	Local Sources	\$ 16,412,002	\$ 17,596,119	\$ 17,276,387	\$ 17,228,699
R2000	Intermediate Sources				\$ 23,638
R3000	State Sources	35,008,748	40,568,243	41,753,425	43,128,152
R4000	Federal Sources	5,785,604	6,085,052	5,939,786	6,134,576
R5000	Other Sources	36,259,133	38,574,314	40,454,213	50,880,602
		\$ 93,465,487	\$ 102,823,728	\$ 105,423,811	\$ 117,395,667
Total All Funds		\$ 93,465,487	\$ 102,823,728	\$ 105,423,811	\$ 117,395,667

Willamette Education Service District 2016-2017 Budget

Expenditure Summary by Major Account All Funds

Account Group	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2015-2016 FTE	2016-2017 Adopted	2016-2017 FTE
100	Salaries	\$ 14,836,535	\$ 15,855,355	\$ 17,030,830	320.66	\$ 17,498,287	310.62
200	Associated Payroll Costs	9,418,456	9,544,894	9,955,882		9,633,912	
300	Purchased Services	6,384,097	6,002,168	7,390,327		7,164,111	
400	Supplies & Materials	1,218,721	2,455,002	2,046,367		3,624,620	
500	Capital Outlay	36,344	273,541	167,308		6,377,000	
600	Other Objects	3,144,945	3,734,490	3,937,998		4,545,496	
700	Transfer	56,331,659	60,834,437	62,988,026		66,008,877	
800	Other Uses	-	-	1,907,073		2,543,364	
		\$ 91,370,757	\$ 98,699,887	\$ 105,423,811	320.66	\$ 117,395,667	310.62
TOTAL ALL FUNDS		\$ 91,370,757	\$ 98,699,887	\$ 105,423,811	320.66	\$ 117,395,667	310.62

OBJECT CATEGORIES AS A % OF TOTAL BUDGET

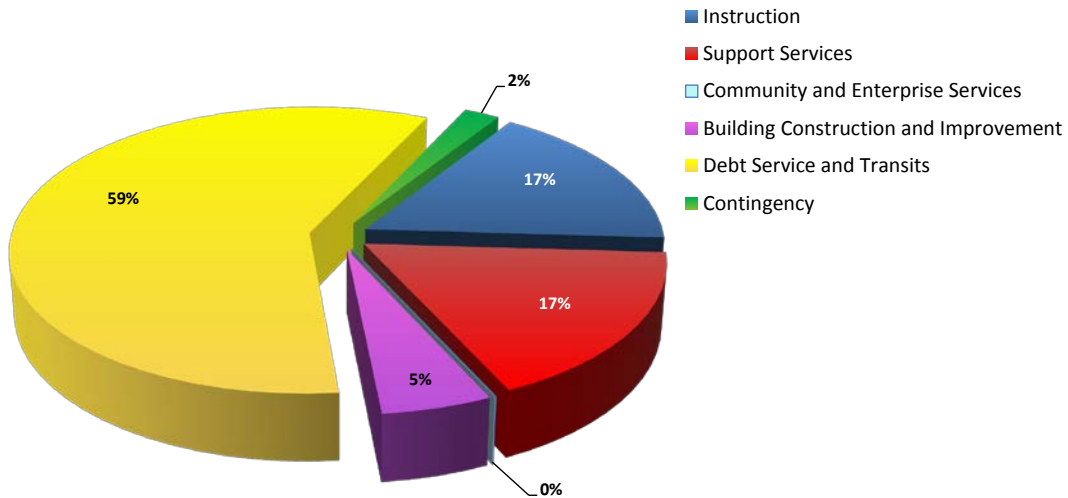


Willamette Education Service District 2016-2017 Budget

Expenditure Summary by Major Function All Funds

Account Group	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2015-2016 FTE	2016-2017 Adopted	2016-2017 FTE
1000	Instruction	\$ 16,475,338	\$ 19,135,988	\$ 19,330,163	193.80	\$ 19,684,113	175.21
2000	Support Services	16,422,436	16,478,324	18,847,073	126.37	20,123,262	135.01
3000	Community and Enterprise Services	18,381	50,818	59,250	0.50	54,949	0.40
4000	Building Construction and Improvemen	-	-	-		6,212,000	
5000	Debt Service and Transits	58,454,602	63,034,757	65,280,252		68,777,979	
6000	Contingency	-	-	1,907,073		2,543,364	
		\$ 91,370,757	\$ 98,699,887	\$ 105,423,811	320.67	\$ 117,395,667	310.62
TOTAL ALL FUNDS		\$ 91,370,757	\$ 98,699,887	\$ 105,423,811	320.67	\$ 117,395,667	310.62

FUNCTION CATEGORIES AS A % OF TOTAL BUDGET

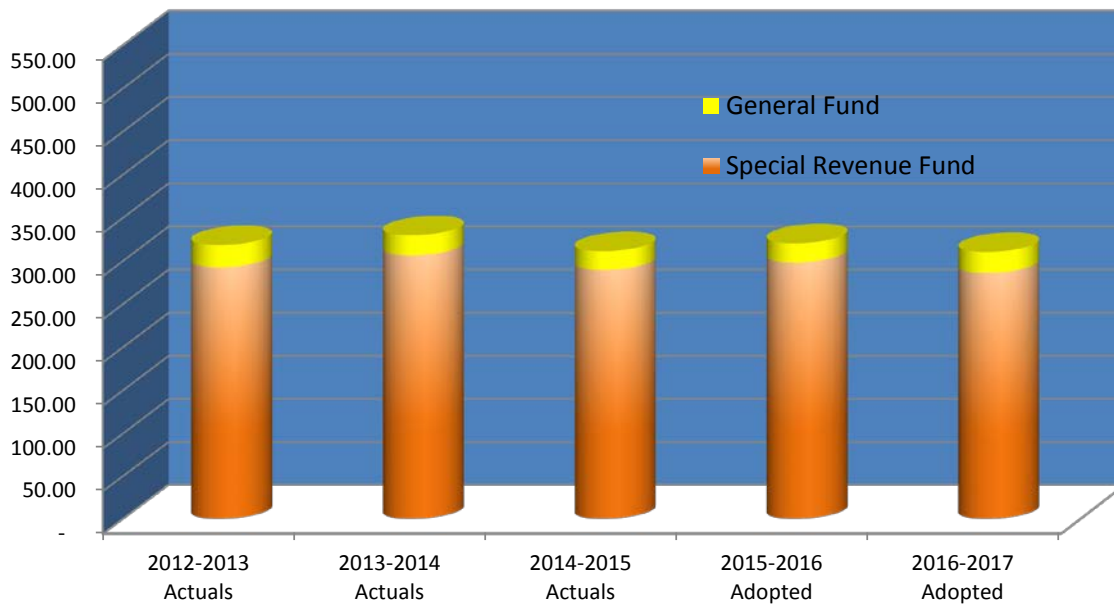


Willamette Education Service District 2016-2017 Budget

FTE by Fund

Fund	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Adopted
General Fund	25.57	23.36	21.75	22.23	24.35
Special Revenue Fund	292.92	306.51	289.69	298.43	286.27
TOTAL FTE	318.49	329.87	311.44	320.66	310.62

% Increase or Decrease		4%	-6%	3%	-3%
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FTE by Category

Fund	Licensed	Classified	Confidential	Admin/Non Represented	Total 2016-2017
General Fund	-	15.85	2.00	6.50	24.35
Special Revenue Fund	142.33	124.86	1.49	17.59	286.27
TOTAL FTE	142.33	140.71	3.49	24.09	310.62



Willamette

EDUCATION SERVICE DISTRICT

2016-2017 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.

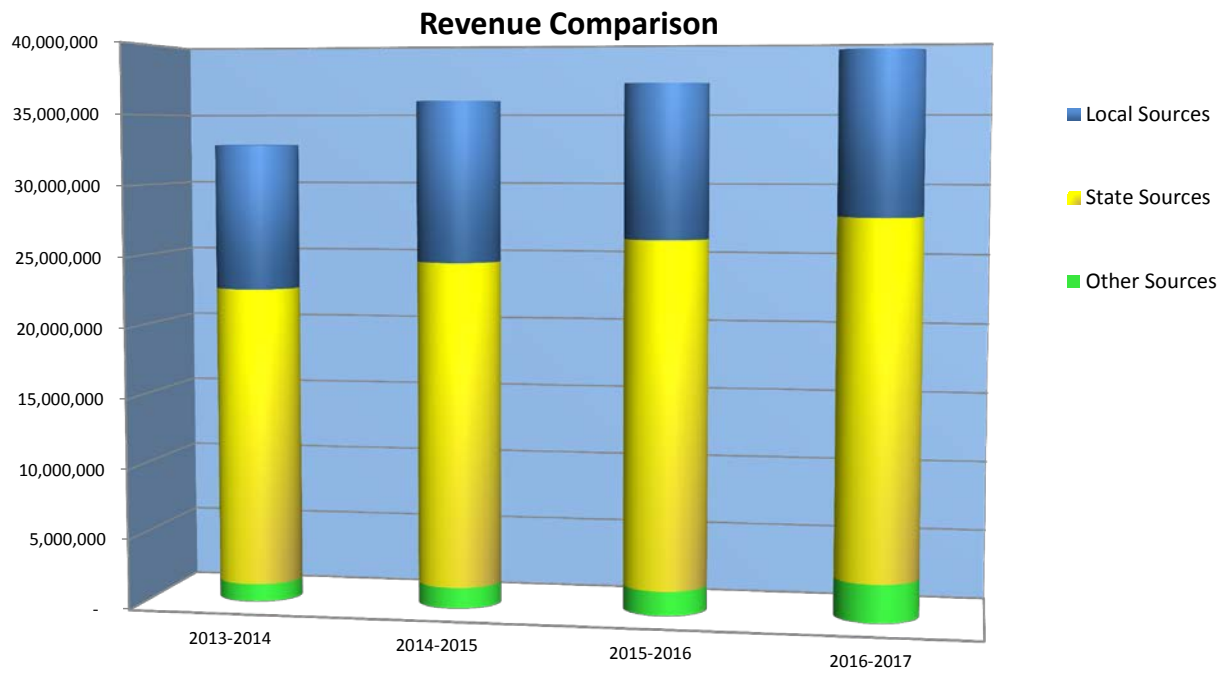
Expenditures from the 2016-2017 General Fund are budgeted for 24.35 FTE staff including executive administration, human resources, fiscal services, facilities and maintenance, and technology. The General Fund includes the costs of utilities, legal fees, insurance and other agency costs. Transfers are made with WESD Board approval to the Special Revenue Fund, Trust and Agency Fund and the Debt Service fund.



Willamette Education Service District 2016-2017 Budget

Revenue Summary General Funds

Major Account	Account	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
100	General Fund						
R1000	Local Sources	\$ 10,272,692	\$ 11,355,365	\$ 10,861,589	\$ 11,454,750	\$ 11,454,750	\$ 11,454,750
R3000	State Sources	21,296,646	23,120,042	24,585,156	25,258,613	25,258,613	25,258,613
R5000	Other Sources	1,259,213	1,478,388	1,720,855	2,700,000	2,700,000	2,700,000
	Fund 100 Total	\$ 32,828,551	\$ 35,953,795	\$ 37,167,600	\$ 39,413,363	\$ 39,413,363	\$ 39,413,363
TOTAL GENERAL FUND REVENUE		\$ 32,828,551	\$ 35,953,795	\$ 37,167,600	\$ 39,413,363	\$ 39,413,363	\$ 39,413,363



Willamette Education Service District

2016-2017 Budget

Revenue Detail General Funds

Revenue Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
100	General Fund						
R1111	Current Year Taxes	\$ 8,960,151	\$ 9,313,714	\$ 9,139,350	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000
R1112	Prior Year Taxes	324,245	346,210	200,000	250,000	250,000	250,000
R1114	Payments in Lieu Property Taxes	37,531	56,748	25,000	25,000	25,000	25,000
R1500	Earnings on Investments	53,036	68,022	50,000	65,000	65,000	65,000
R1910	Rentals	43,776	44,604	59,489	50,000	50,000	50,000
R1920	Contributions/Donations	3	3	-	-	-	-
R1940	Services to Other LEAs	2,815	8,596	-	-	-	-
R1960	Recovery of Prior Years' Expense	10,003	28,579	2,500	-	-	-
R1980	Fees Charged to Grants	703,758	1,245,627	1,225,000	1,300,000	1,300,000	1,300,000
R1990	Miscellaneous	84,262	74,849	80,000	84,500	84,500	84,500
R1992	Erate	51,861	167,774	80,000	80,000	80,000	80,000
R1994	Fingerprinting	344	-	250	250	250	250
R1998	Intra-Agency Invoices	907	639	-	-	-	-
	Major Account Total	\$ 10,272,692	\$ 11,355,365	\$ 10,861,589	\$ 11,454,750	\$ 11,454,750	\$ 11,454,750
R3101	SSF-General Support	\$ 21,296,646	\$ 23,120,042	\$ 24,585,156	\$ 25,258,613	\$ 25,258,613	\$ 25,258,613
	Major Account Total	\$ 21,296,646	\$ 23,120,042	\$ 24,585,156	\$ 25,258,613	\$ 25,258,613	\$ 25,258,613
R5200	Interfund Transfers	\$ 15,701	\$ -	\$ -	\$ -	\$ -	\$ -
R5300	Sale of Fixed Assets	1,000	1,750	-	-	-	-
R5400	Beginning Fund Balance	1,242,512	1,476,638	1,720,855	2,700,000	2,700,000	2,700,000
	Major Account Total	\$ 1,259,213	\$ 1,478,388	\$ 1,720,855	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
TOTAL GENERAL FUND		\$ 32,828,551	\$ 35,953,795	\$ 37,167,600	\$ 39,413,363	\$ 39,413,363	\$ 39,413,363

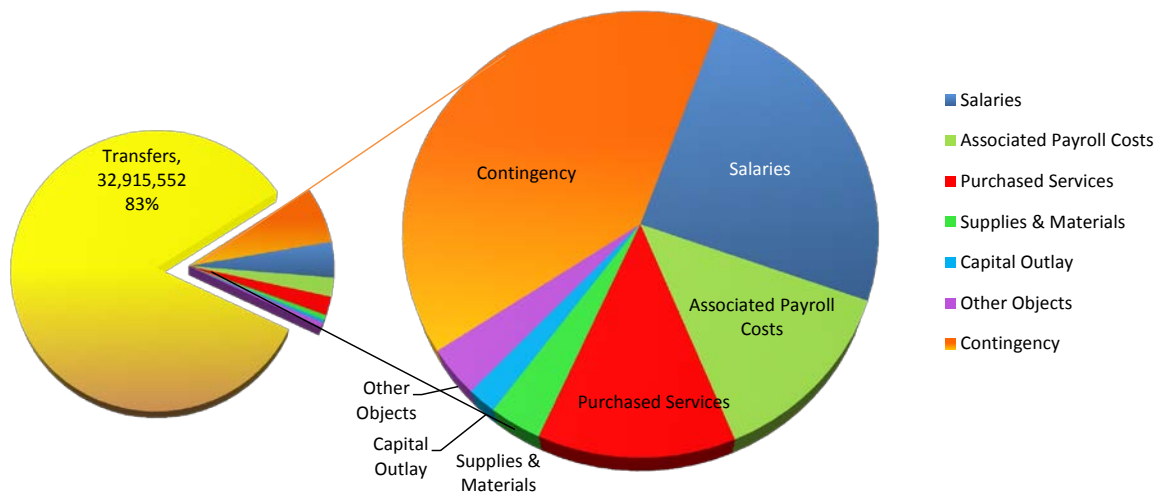
Willamette Education Service District 2016-2017 Budget

Summary by Major Function

100 General Fund									
Major Function	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
2000	Support Services	3,065,892	3,351,953	3,960,703	22.23	3,905,211	3,905,211	3,905,211	24.35
5000	Debt Service and Transits	28,286,022	30,352,106	31,299,824		32,964,788	32,964,788	32,964,788	
6000	Contingency	-	-	1,907,073		2,543,364	2,543,364	2,543,364	
		\$ 31,351,914	\$ 33,704,059	\$ 37,167,600	22.23	\$ 39,413,363	\$ 39,413,363	\$ 39,413,363	24.35

Summary by Major Account

100 General Fund									
Account Group	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
100	Salaries	\$ 1,264,671	\$ 1,345,574	\$ 1,417,968	22.23	\$ 1,620,255	\$ 1,620,255	\$ 1,620,255	24.35
200	Associated Payroll Costs	767,872	761,055	801,175		863,362	863,362	863,362	
300	Purchased Services	681,499	734,399	1,218,564		841,153	841,153	841,153	
400	Supplies & Materials	118,203	246,887	233,430		224,250	224,250	224,250	
500	Capital Outlay	17,805	38,470	50,000		125,000	125,000	125,000	
600	Other Objects	221,660	225,568	239,566		231,191	231,191	231,191	
700	Transfers	28,280,204	30,352,106	31,299,824		32,964,788	32,964,788	32,964,788	
800	Planned Reserve	-	-	1,907,073		2,543,364	2,543,364	2,543,364	
		\$ 31,351,914	\$ 33,704,059	\$ 37,167,600	22.23	\$ 39,413,363	\$ 39,413,363	\$ 39,413,363	24.35



Willamette Education Service District

2016-2017 Budget

Expenditure Detail

100 General Fund											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
2110	Home School Registration	100	Salaries	\$ 5,323	\$ 1,468	\$ 3,676	0.10	\$ 3,921	\$ 3,921	\$ 3,921	0.10
		200	Associated Payroll Costs	4,136	1,134	1,066		2,533	2,533	2,533	
		300	Purchased Services	13	7	333		333	333	333	
		Program Total			\$ 9,472	\$ 2,609	\$ 5,075	0.10	\$ 6,787	\$ 6,787	\$ 6,787
2112	Attendance Services	100	Salaries	\$ 256	\$ 6,151	\$ 3,072	-	\$ 3,072	\$ 3,072	\$ 3,072	-
		200	Associated Payroll Costs	32	2,018	322		832	832	832	
		300	Purchased Services	152	543	1,563		1,563	1,563	1,563	
		Program Total			\$ 440.00	\$ 8,712	\$ 4,957	-	\$ 5,467	\$ 5,467	\$ 5,467
2190	Direction Student Services	100	Salaries	\$ 75	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	63	-	-		-	-	-	
		Program Total			\$ 138	\$ -	\$ -	-	\$ -	\$ -	\$ -
2210	Improvement of Instruction	100	Salaries	\$ 31,125	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	16,874	-	-		-	-	-	
		300	Purchased Services	3,224	20	-		-	-	-	
		600	Other Objects	178	-	-		-	-	-	
		Program Total			\$ 51,401	\$ 20	\$ -	-	\$ -	\$ -	\$ -
2240	Staff Development	100	Salaries	\$ 4,284	\$ 5,336	\$ 4,000	-	\$ 4,000	\$ 4,000	\$ 4,000	-
		200	Associated Payroll Costs	2,331	2,609	1,260		1,222	1,222	1,222	
		300	Purchased Services	-	-	200		200	200	200	
		400	Supplies & Materials	-	-	150		150	150	150	
		Program Total			\$ 6,615	\$ 7,945	\$ 5,610	-	\$ 5,572	\$ 5,572	\$ 5,572
2310	Board of Education	100	Salaries	\$ 19,625	\$ 20,987	\$ 21,407	0.30	\$ 21,835	\$ 21,835	\$ 21,835	0.30
		200	Associated Payroll Costs	12,008	12,065	11,773		11,677	11,677	11,677	
		300	Purchased Services	74,511	61,801	89,449		90,249	90,249	90,249	
		400	Supplies & Materials	3,964	4,026	-		-	-	-	
		600	Other Objects	172,432	172,039	186,469		175,469	175,469	175,469	
		Program Total			\$ 282,540	\$ 270,918	\$ 309,098	0.30	\$ 299,230	\$ 299,230	\$ 299,230
2320	Executive Administrative	100	Salaries	\$ 154,212	\$ 174,522	\$ 200,494	1.70	\$ 221,587	\$ 221,587	\$ 221,587	1.75
		200	Associated Payroll Costs	92,812	101,384	104,415		107,063	107,063	107,063	
		300	Purchased Services	5,165	7,906	5,017		5,059	5,059	5,059	
		400	Supplies & Materials	7,762	9,313	-		-	-	-	
		600	Other Objects	2,403	2,327	2,580		2,580	2,580	2,580	
		Program Total			\$ 262,354	\$ 295,452	\$ 312,506	1.70	\$ 336,289	\$ 336,289	\$ 336,289
2520	Fiscal Services	100	Salaries	\$ 364,057	\$ 378,576	\$ 391,146	6.30	\$ 405,804	\$ 405,804	\$ 405,804	6.30
		200	Associated Payroll Costs	218,675	226,837	215,371		214,388	214,388	214,388	
		300	Purchased Services	28,425	25,919	40,250		21,729	21,729	21,729	
		400	Supplies & Materials	2,735	6,780	3,000		35,000	35,000	35,000	
		600	Other Objects	2,782	4,263	4,300		4,300	4,300	4,300	
		Program Total			\$ 616,674	\$ 642,375	\$ 654,067	6.30	\$ 681,221	\$ 681,221	\$ 681,221

Willamette Education Service District

2016-2017 Budget

Expenditure Detail

100 General Fund											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
Operations & Facilities											
2540	Maintenance	100	Salaries	\$ 174,621	\$ 170,984	\$ 178,663	4.48	\$ 247,580	\$ 247,580	\$ 247,580	5.50
		200	Associated Payroll Costs	112,530	97,066	130,934		163,380	163,380	163,380	
		300	Purchased Services	338,615	396,915	724,678		408,751	408,751	408,751	
		400	Supplies & Materials	28,281	69,835	109,000		79,000	79,000	79,000	
		500	Capital Outlay	-	38,470	-					
		600	Other Objects	32,387	33,431	36,867		34,867	34,867	34,867	
			Program Total	\$ 686,434	\$ 806,701	\$ 1,180,142	4.48	\$ 933,578	\$ 933,578	\$ 933,578	5.50
2610	Central Support	100	Salaries	\$ 67,264	\$ 68,654	\$ 69,002	1.40	\$ 75,567	\$ 75,567	\$ 75,567	1.65
		200	Associated Payroll Costs	45,733	38,289	42,357		46,538	46,538	46,538	
		300	Purchased Services	39,009	34,859	64,489		47,420	47,420	47,420	
		400	Supplies & Materials	3,172	30,762	34,080		22,380	22,380	22,380	
		600	Other Objects	50	183	250		250	250	250	
			Program Total	\$ 155,228	\$ 172,747	\$ 210,178	1.40	\$ 192,155	\$ 192,155	\$ 192,155	1.65
Communication Services											
2630		100	Salaries	\$ 46,325	\$ 52,317	\$ 54,964	0.60	\$ 91,027	\$ 91,027	\$ 91,027	1.10
		200	Associated Payroll Costs	27,156	28,489	27,490		45,101	45,101	45,101	
		300	Purchased Services	140	13,890	15,480		10,653	10,653	10,653	
		400	Supplies & Materials	6,906	7,850	1,600		2,220	2,220	2,220	
			Program Total	\$ 80,527	\$ 102,546	\$ 99,534	0.60	\$ 149,001	\$ 149,001	\$ 149,001	1.10
2640	Staff Services (HR)	100	Salaries	\$ 189,204	\$ 239,399	\$ 259,734	4.00	\$ 303,432	\$ 303,432	\$ 303,432	4.20
		200	Associated Payroll Costs	105,613	123,138	144,117		149,111	149,111	149,111	
		300	Purchased Services	12,009	22,287	22,700		24,986	24,986	24,986	
		400	Supplies & Materials	2,940	35,808	8,600		8,500	8,500	8,500	
		600	Other Objects	5,360	13,225	8,600		13,225	13,225	13,225	
			Program Total	\$ 315,126	\$ 433,857	\$ 443,751	4.00	\$ 499,254	\$ 499,254	\$ 499,254	4.20
Technology Services											
2660		100	Salaries	\$ 208,302	\$ 227,180	\$ 231,810	3.35	\$ 242,430	\$ 242,430	\$ 242,430	3.45
		200	Associated Payroll Costs	126,775	130,079	122,070		121,517	121,517	121,517	
		300	Purchased Services	141,368	140,010	206,210		203,210	203,210	203,210	
		400	Supplies & Materials	62,442	82,513	77,000		77,000	77,000	77,000	
		500	Capital Outlay	17,805	-	50,000		125,000	125,000	125,000	
		600	Other Objects	250	100	500		500	500	500	
			Program Total	\$ 556,942	\$ 579,882	\$ 687,590	3.35	\$ 769,657	\$ 769,657	\$ 769,657	3.45
Technology Direction											
2661		100	Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	478	-	-		-	-	-	
		300	Purchased Services	38,868	30,242	48,195		27,000	27,000	27,000	
		400	Supplies & Materials	-	-	-		-	-	-	
			Program Total	\$ 39,346	\$ 30,242	\$ 48,195	-	\$ 27,000	\$ 27,000	\$ 27,000	-
Supplemental Retirement											
2700		200	Associated Payroll Costs	\$ 2,655	\$ (2,053)	\$ -		\$ -	\$ -	\$ -	
			Program Total	\$ 2,655	\$ (2,053)	\$ -	-	\$ -	\$ -	\$ -	-

Willamette Education Service District 2016-2017 Budget

Expenditure Detail

100 General Fund											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
5100	Debt Service	600	Other Objects	\$ 5,818	\$ -	\$ -		\$ -	\$ -	\$ -	
			Program Total	\$ 5,818	\$ -	\$ -		\$ -	\$ -	\$ -	
5200	Transfer Funds	700	Transfer	\$ 722,850	\$ 725,445	\$ 745,266		\$ 1,344,536	\$ 1,344,536	\$ 1,344,536	
			Program Total	\$ 722,850	\$ 725,445	\$ 745,266		\$ 1,344,536	\$ 1,344,536	\$ 1,344,536	
	Apportionment to										
5201	Districts	700	Transfer	\$27,557,354	\$29,626,661	\$30,554,558		\$31,620,252	\$31,620,252	\$31,620,252	
			Program Total	\$27,557,354	\$29,626,661	\$30,554,558		\$31,620,252	\$31,620,252	\$31,620,252	
6110	Contingency	800	Other Uses	\$ -	\$ -	\$ 1,907,073		\$ 2,543,364	\$ 2,543,364	\$ 2,543,364	
			Program Total	\$ -	\$ -	\$ 1,907,073		\$ 2,543,364	\$ 2,543,364	\$ 2,543,364	
TOTAL GENERAL FUNDS				\$31,351,914	\$33,704,059	\$37,167,600	22.23	\$39,413,363	\$39,413,363	\$39,413,363	24.35



Willamette

EDUCATION SERVICE DISTRICT

2016-2017 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 \$23,433,489
- School Improvement Services \$6,529,957
- Technology Services and Support \$4,390,190
- Migrant Education and Services \$1,198,320
- Administrative Services \$1,135,957

Major Grants and Contracts:

- Early Childhood/Early Childhood Special Education (EI/ECSE) \$11,664,712
- Regional Program \$5,434,537
- Youth Corrections Education Program (YCEP) \$4,532,909
- Oregon Migrant Education Service Center (OMESC) \$950,279
- Juvenile Detention Education Program (JDEP) \$523,124
- Willamette Migrant Services (formerly Migrant Region 16) \$491,232
- Oregon Textbook Media Center (OTMC) \$371,677
- State Hospital Education Program \$344,468

Local Service Plan

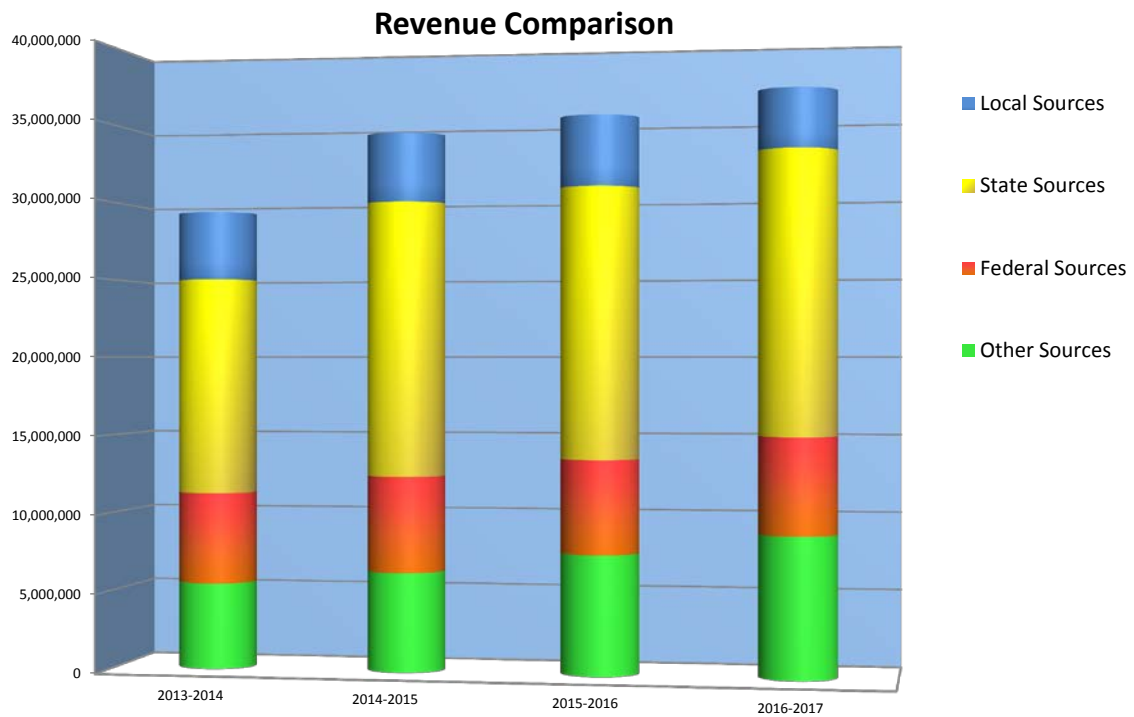
- Special Education Services \$5,540,461
- Technology Services and Support \$938,370
- School Improvement Services \$687,436
- Administrative Services \$57,242



Willamette Education Service District 2016-2017 Budget

Revenue Summary Special Revenue Funds

Major Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
200	Special Revenue Funds						
R1000	Local Sources	\$ 4,315,780	\$ 4,365,787	\$ 4,447,838	\$ 3,740,138	3,740,138	3,740,138
R2000	Intermediate Sources *	\$ -	\$ -	\$ -	\$ 23,638	23,638	23,638
R3000	State Sources	13,712,102	17,448,201	17,168,269	17,869,539	17,869,539	17,869,539
R4000	Federal Sources	5,785,604	6,085,052	5,939,786	6,134,576	6,134,576	6,134,576
R5000	Other Sources	5,481,701	6,323,142	7,609,690	8,920,022	8,920,022	8,920,022
	Fund 200 Total	\$ 29,295,187	\$ 34,222,182	\$ 35,165,583	\$ 36,687,913	\$ 36,687,913	\$ 36,687,913
TOTAL SPECIAL REVENUE FUNDS		\$ 29,295,187	\$ 34,222,182	\$ 35,165,583	\$ 36,687,913	\$ 36,687,913	\$ 36,687,913



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

Willamette Education Service District

2016-2017 Budget

Revenue Detail Special Revenue Funds

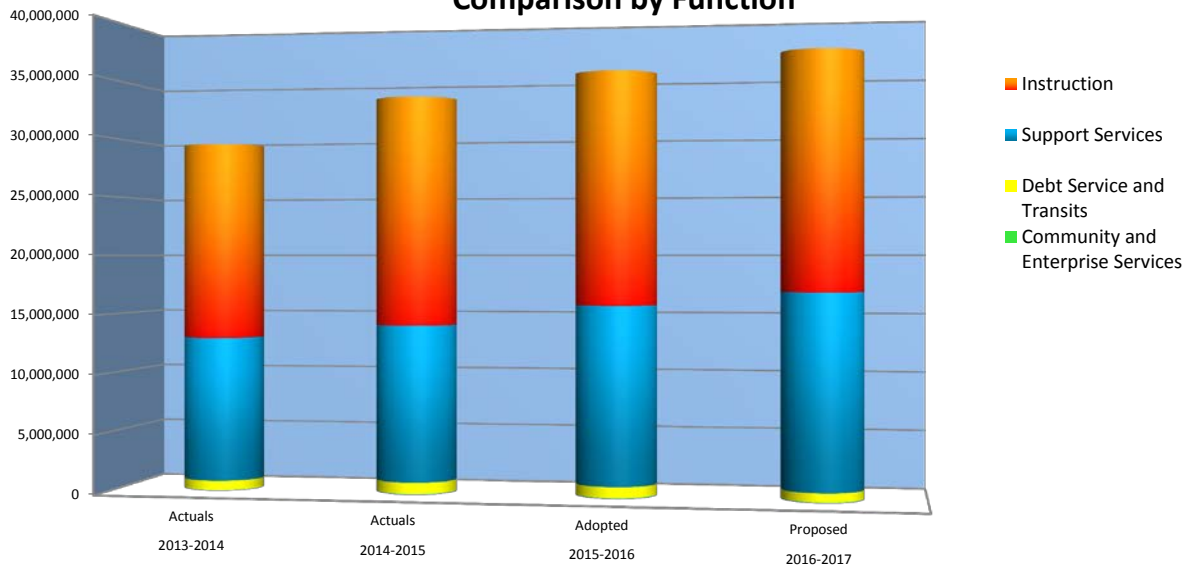
Revenue Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
200	Special Revenue Funds						
R1310	Regular Day School Tuition	\$ 7,280	\$ 5,469	\$ 10,000	\$ 4,000	\$ 4,000	\$ 4,000
R1740	Student Fees	-	-	-	12,750	12,750	12,750
R1920	Contributions/Donations	6,092	480	-	-	-	-
R1940	Services to Other LEAs	2,802,025	2,364,697	2,554,902	1,907,680	1,907,680	1,907,680
R1960	Recovery of Prior Years' Expense	4,608	53,493	-	8,000	8,000	8,000
R1990	Miscellaneous	392,509	256,537	238,909	129,454	129,454	129,454
R1992	Erate	-	376,677	180,000	225,000	225,000	225,000
R1994	Background Checks	1,855	2,435	1,300	1,300	1,300	1,300
R1995	HB2062 Fees	3,287	4,460	2,500	-	-	-
R1998	Intra-Agency Invoices	366,618	376,201	291,010	411,000	411,000	411,000
R1999	ODE Fed Non-Circular A-133	731,506	925,338	1,169,217	1,040,954	1,040,954	1,040,954
	Major Account Total	<u>\$ 4,315,780</u>	<u>\$ 4,365,787</u>	<u>\$ 4,447,838</u>	<u>\$ 3,740,138</u>	<u>\$ 3,740,138</u>	<u>\$ 3,740,138</u>
R2200	Restricted Revenue	\$ -	\$ -	\$ -	\$ 23,638	\$ 23,638	\$ 23,638
	Major Account Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,638</u>	<u>\$ 23,638</u>	<u>\$ 23,638</u>
R3299	Restricted Grants Other	<u>\$ 13,712,102</u>	<u>\$ 17,448,201</u>	<u>\$ 17,168,269</u>	<u>\$ 17,869,539</u>	<u>\$ 17,869,539</u>	<u>\$ 17,869,539</u>
	Major Account Total	<u>\$ 13,712,102</u>	<u>\$ 17,448,201</u>	<u>\$ 17,168,269</u>	<u>\$ 17,869,539</u>	<u>\$ 17,869,539</u>	<u>\$ 17,869,539</u>
R4300	Restricted Federal	\$ -	\$ -	\$ -	\$ 28,700	\$ 28,700	\$ 28,700
R4500	Restricted Federal through State	5,785,604	6,085,052	5,939,786	6,105,876	6,105,876	6,105,876
	Major Account Total	<u>\$ 5,785,604</u>	<u>\$ 6,085,052</u>	<u>\$ 5,939,786</u>	<u>\$ 6,134,576</u>	<u>\$ 6,134,576</u>	<u>\$ 6,134,576</u>
R5200	Interfund Transfers	\$ 489,600	\$ 501,112	\$ 535,800	\$ 516,117	\$ 516,117	\$ 516,117
R5202	Resolution Transfers	5,503,772	5,966,576	6,280,133	7,137,173	7,137,173	7,137,173
R5400	Beginning Fund Balance	(511,671)	(144,546)	793,757	1,266,732	1,266,732	1,266,732
	Major Account Total	<u>\$ 5,481,701</u>	<u>\$ 6,323,142</u>	<u>\$ 7,609,690</u>	<u>\$ 8,920,022</u>	<u>\$ 8,920,022</u>	<u>\$ 8,920,022</u>
TOTAL SPECIAL REVENUE FUNDS		\$ 29,295,187	\$ 34,222,182	\$ 35,165,583	\$ 36,687,913	\$ 36,687,913	\$ 36,687,913

Willamette Education Service District 2016-2017 Budget

Summary by Major Function

200 Special Revenue Funds		2013-2014	2014-2015	2015-2016	15-16	2016-2017	2016-2017	2016-2017	16-17
Major Function	Account Title	Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
1000	Instruction	16,475,338	19,135,988	19,330,163	193.80	19,684,113	19,684,113	19,684,113	175.21
2000	Support Services	12,146,017	13,126,371	14,886,370	104.14	16,218,051	16,218,051	16,218,051	110.66
3000	Community and Enterprise Services	18,381	50,818	59,250	0.50	54,949	54,949	54,949	0.40
5000	Debt Service and Transits	799,997	933,152	889,800		730,800	730,800	730,800	
		\$ 29,439,733	\$ 33,246,329	\$ 35,165,583	298.44	\$ 36,687,913	\$ 36,687,913	\$ 36,687,913	286.27

Comparison by Function



Summary by Major Account

200 Special Revenue Funds		2013-2014	2014-2015	2015-2016	15-16	2016-2017	2016-2017	2016-2017	16-17
Account Group	Account Title	Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
100	Salaries	13,571,864	14,509,781	15,612,862	298.43	15,878,032	16,521,752	16,521,752	286.27
200	Associated Payroll Costs	8,650,584	8,783,839	9,154,707		8,770,550	9,134,156	9,134,156	
300	Purchased Services	4,492,090	5,267,769	6,171,763		6,322,958	6,322,958	6,322,958	
400	Supplies & Materials	1,100,518	2,208,115	1,812,937		3,400,370	2,393,044	2,393,044	
500	Capital Outlay	18,539	235,071	117,308		40,000	40,000	40,000	
600	Other Objects	806,141	1,308,602	1,406,206		1,365,203	1,365,203	1,365,203	
700	Transfer	799,997	933,152	889,800		910,800	910,800	910,800	
		\$ 29,439,733	\$ 33,246,329	\$ 35,165,583	298.43	\$ 36,687,913	\$ 36,687,913	\$ 36,687,913	286.27

Willamette Education Service District 2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
Programs for Children with Special Needs											
1221	Learning Centers	100	Salaries	\$ 140,277	\$ 157,547	\$ 155,216	2.91	\$ 187,472	\$ 187,472	\$ 187,472	3.50
		200	Associated Payroll Costs	80,051	92,433	86,104		102,253	102,253	102,253	
		300	Purchased Services	3,367	6,705	4,128		15,957	15,957	15,957	
		400	Supplies & Materials	4,354	13,828	4,006		21,272	21,272	21,272	
		600	Other Objects	8,199	15,393	14,486		17,514	17,514	17,514	
			Program Total			\$ 236,248	\$ 285,906	\$ 263,940	2.91	\$ 344,468	\$ 344,468
1261	Early Intervention	100	Salaries	\$ 1,448,805	\$ 1,382,362	\$ 1,572,537	28.28	\$ 1,492,786	\$ 2,047,726	\$ 2,047,726	26.90
		200	Associated Payroll Costs	913,387	846,452	869,987		836,933	1,145,323	1,145,323	
		300	Purchased Services	277,038	401,825	360,855		366,022	366,022	366,022	
		400	Supplies & Materials	14,005	72,995	18,200		888,330	25,000	25,000	
		600	Other Objects	81,943	88,382	104,461		136,643	136,643	136,643	
			Program Total			\$ 2,735,178	\$ 2,792,016	\$ 2,926,040	28.28	\$ 3,720,714	\$ 3,720,714
1262	Early Childhood	100	Salaries	\$ 3,555,527	\$ 4,335,718	\$ 4,436,725	106.65	\$ 4,024,393	\$ 4,113,173	\$ 4,113,173	90.66
		200	Associated Payroll Costs	2,433,315	2,820,543	2,958,846		2,502,959	2,558,175	2,558,175	
		300	Purchased Services	1,697,773	1,629,434	1,805,596		1,939,000	1,939,000	1,939,000	
		400	Supplies & Materials	223,500	407,038	163,993		175,493	31,497	31,497	
		600	Other Objects	341,306	536,168	587,543		506,895	506,895	506,895	
			Program Total			\$ 8,251,421	\$ 9,728,901	\$ 9,952,703	106.65	\$ 9,148,740	\$ 9,148,740
1280	Alternative	100	Salaries	\$ 708,358	\$ 856,201	\$ 970,795	21.72	\$ 569,999	\$ 569,999	\$ 569,999	12.23
		200	Associated Payroll Costs	488,824	503,397	615,303		339,143	339,143	339,143	
		300	Purchased Services	106,965	106,702	154,907		60,951	60,951	60,951	
		400	Supplies & Materials	42,343	109,563	111,335		29,218	29,218	29,218	
		500	Capital Outlay	6,044	-	-		-	-	-	
		600	Other Objects	26,169	43,373	53,508		250	250	250	
	Program Total			\$ 1,378,703	\$ 1,619,236	\$ 1,905,848	21.72	\$ 999,561	\$ 999,561	\$ 999,561	12.23
2126	Placement Services	100	Salaries	\$ 50,734	\$ 90,947	\$ 108,004	2.40	\$ 164,216	\$ 164,216	\$ 164,216	3.11
		200	Associated Payroll Costs	32,626	53,673	68,418		94,024	94,024	94,024	
		300	Purchased Services	35,613	42,478	68,130		57,714	57,714	57,714	
		400	Supplies & Materials	1,433	15,943	36,142		8,786	8,786	8,786	
		600	Other Objects	3,106	9,391	13,475		14,523	14,523	14,523	
		700	Transfer	-	-	-		-	-	-	
	Program Total			\$ 123,512	\$ 212,432	\$ 294,169	2.40	\$ 339,263	\$ 339,263	\$ 339,263	3.11
2132	Medical Services	100	Salaries	\$ -	\$ -	\$ -	-	\$ 1,046	\$ 1,046	\$ 1,046	0.02
		200	Associated Payroll Costs	-	-	-		583	583	583	
		300	Purchased Services	445	198	5,000		8,923	8,923	8,923	
		400	Supplies & Materials	58,463	55,889	105,000		105,327	105,327	105,327	
	Program Total			\$ 58,908	\$ 56,087	\$ 110,000	-	\$ 115,879	\$ 115,879	\$ 115,879	0.02
2134	Nursing Services	100	Salaries	\$ 81,345	\$ 85,757	\$ 87,725	1.46	\$ 97,550	97,550	97,550	1.72
		200	Associated Payroll Costs	52,235	51,980	47,636		53,548	53,548	53,548	
		300	Purchased Services	6,256	5,817	8,883		9,164	9,164	9,164	
		400	Supplies & Materials	276	808	3,482		12,569	12,569	12,569	
		600	Other Objects	141	-	-		-	-	-	
			Program Total			\$ 140,253	\$ 144,362	\$ 147,726	1.46	\$ 172,831	\$ 172,831

Willamette Education Service District

2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
2135	Medicaid	100	Salaries	\$ 22,377	\$ 46,916	\$ 62,730	0.86	\$ 96,641	\$ 96,641	\$ 96,641	1.86
		200	Associated Payroll Costs	19,051	25,368	36,253		56,284	56,284	56,284	
		300	Purchased Services	2,549	20,294	44,097		65,619	65,619	65,619	
		400	Supplies & Materials	-	-	6,175		100,028	100,028	100,028	
		500	Capital Outlay	-	-	64,308		-	-	-	
			Program Total	\$ 43,977	\$ 92,578	\$ 213,563	0.86	\$ 318,572	\$ 318,572	\$ 318,572	1.86
2140	Behavior/ Psych	100	Salaries	\$ 213,127	\$ 155,348	\$ 156,786	3.16	\$ 64,674	\$ 64,674	\$ 64,674	0.64
		200	Associated Payroll Costs	131,169	88,108	85,985		25,542	25,542	25,542	
		300	Purchased Services	19,438	5,141	4,830		1,859	1,859	1,859	
		400	Supplies & Materials	10,191	3,114	5,676		19,197	19,197	19,197	
		600	Other Objects	-	150	-		1,434	1,434	1,434	
			Program Total	\$ 373,925	\$ 251,861	\$ 253,277	3.16	\$ 112,706	\$ 112,706	\$ 112,706	0.64
	Speech										
2150	Path/Audio	100	Salaries	\$ 797,593	\$ 742,168	\$ 748,915	13.59	\$ 756,670	\$ 756,670	\$ 756,670	12.97
		200	Associated Payroll Costs	508,554	440,913	397,792		403,376	403,376	403,376	
		300	Purchased Services	216,793	384,144	465,035		450,201	450,201	450,201	
		400	Supplies & Materials	56,016	97,529	20,000		20,000	20,000	20,000	
		600	Other Objects	20,887	8,412	21,400		21,400	21,400	21,400	
			Program Total	\$ 1,599,843	\$ 1,673,166	\$ 1,653,142	13.59	\$ 1,651,647	\$ 1,651,647	\$ 1,651,647	12.97
	Other Student										
2160	Treatment	100	Salaries	\$ 1,508	\$ 2,949	\$ 5,000	-	\$ 7,500	\$ 7,500	\$ 7,500	-
		200	Associated Payroll Costs	852	1,555	4,688		2,435	2,435	2,435	
		300	Purchased Services	-	69	500		3,500	3,500	3,500	
		400	Supplies & Materials	2,113	-	4,000		6,753	6,753	6,753	
		600	Other Objects	160	255	812		1,062	1,062	1,062	
			Program Total	\$ 4,633	\$ 4,828	\$ 15,000	-	\$ 21,250	\$ 21,250	\$ 21,250	-
	Hearing/Vision										
2161	Impaired	100	Salaries	\$ 1,836,744	\$ 1,962,769	\$ 2,030,014	31.52	\$ 2,165,074	\$ 2,165,074	\$ 2,165,074	34.24
		200	Associated Payroll Costs	1,135,041	1,108,849	1,083,309		1,136,587	1,136,587	1,136,587	
		300	Purchased Services	182,070	236,432	246,133		353,513	353,513	353,513	
		400	Supplies & Materials	94,233	124,221	55,272		124,857	124,857	124,857	
		500	Capital Outlay	12,495	25,006	-		-	-	-	
		600	Other Objects	113,801	179,462	181,594		184,630	184,630	184,630	
					Program Total	\$ 3,374,384	\$ 3,636,739	\$ 3,596,322	31.52	\$ 3,964,661	\$ 3,964,661
2162	Autism	100	Salaries	\$ 590,839	\$ 536,502	\$ 599,797	9.26	\$ 808,729	\$ 808,729	\$ 808,729	14.10
		200	Associated Payroll Costs	365,085	315,031	328,045		427,467	427,467	427,467	
		300	Purchased Services	62,537	73,497	124,116		114,793	114,793	114,793	
		400	Supplies & Materials	9,510	206,934	19,996		20,280	20,280	20,280	
		600	Other Objects	19,754	43,242	32,009		38,126	38,126	38,126	
			Program Total	\$ 1,047,725	\$ 1,175,206	\$ 1,103,963	9.26	\$ 1,409,395	\$ 1,409,395	\$ 1,409,395	14.10
	Orthopedically										
2164	Impaired	100	Salaries	\$ 186,354	\$ 177,456	\$ 175,539	2.93	\$ 206,233	\$ 206,233	\$ 206,233	3.38
		200	Associated Payroll Costs	115,287	104,982	98,384		97,192	97,192	97,192	
		300	Purchased Services	104,495	118,895	140,458		237,147	237,147	237,147	
		400	Supplies & Materials	103,001	131,179	84,731		79,748	79,748	79,748	
		600	Other Objects	11,942	11,398	21,443		23,605	23,605	23,605	
			Program Total	\$ 521,079	\$ 543,910	\$ 520,555	2.93	\$ 643,925	\$ 643,925	\$ 643,925	3.38

Willamette Education Service District 2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
2220	Educational Media	100	Salaries	\$ 143,740	\$ 179,389	\$ 176,766	3.55	\$ 184,873	\$ 184,873	\$ 184,873	3.55
		200	Associated Payroll Costs	81,636	105,471	93,717		93,625	93,625	93,625	
		300	Purchased Services	80,473	66,080	71,353		69,490	69,490	69,490	
		400	Supplies & Materials	63,266	54,059	150,099		78,316	78,316	78,316	
		600	Other Objects	12,640	28,980	20,645		18,573	18,573	18,573	
		Program Total			\$ 381,755	\$ 433,979	\$ 512,580	3.55	\$ 444,877	\$ 444,877	\$ 444,877
2570	Internal Services	100	Salaries	\$ 978	\$ -	\$ -		\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	122	-	-		-	-	-	
		300	Purchased Services	8,745	9,295	6,200		-	-	-	
		400	Supplies & Materials	39,796	41,301	18,800		25,000	25,000	25,000	
		Program Total			\$ 49,641	\$ 50,596	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Total Programs for Children with Special Needs				\$ 20,321,185	\$ 22,701,803	\$ 23,493,828	228.26	\$ 23,433,489	\$ 23,433,489	\$ 23,433,489	208.88

Willamette Education Service District

2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds													
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE		
School Improvement Services													
1294	Youth Corrections	100	Salaries	\$ 1,949,279	\$ 1,959,079	\$ 2,042,552	33.19	\$ 2,613,443	\$ 2,613,443	\$ 2,613,443	40.92		
		200	Associated Payroll Costs	1,177,831	1,144,644	1,115,543		1,343,253	1,343,253	1,343,253			
		300	Purchased Services	126,534	239,568	325,966		356,008	356,008	356,008			
		400	Supplies & Materials	78,452	580,977	198,850		468,380	468,380	468,380			
		500	Capital Outlay	-	195,065	30,000		40,000	40,000	40,000			
		600	Other Objects	119,680	230,707	216,659		264,959	264,959	264,959			
			Program Total			\$ 3,451,776	\$ 4,350,040	\$ 3,929,570	33.19	\$ 5,086,043	\$ 5,086,043	\$ 5,086,043	40.92
2115	Student Safety	100	Salaries	\$ 62,540	\$ 66,601	\$ 67,928	1.02	\$ 69,278	\$ 69,278	\$ 69,278	1.02		
		200	Associated Payroll Costs	39,453	39,140	36,569		36,384	36,384	36,384			
		300	Purchased Services	1,386	985	5,702		5,644	5,644	5,644			
		400	Supplies & Materials	-	1,661	301		294	294	294			
		600	Other Objects	12	-	-		-	-	-			
			Program Total			\$ 103,391	\$ 108,387	\$ 110,500	1.02	\$ 111,600	\$ 111,600	\$ 111,600	1.02
		2119	Attendance/ Social Work	100	Salaries	\$ 31,910	\$ 60,227	\$ 69,894	1.33	\$ 95,119	\$ 95,119	\$ 95,119	1.10
200	Associated Payroll Costs			14,729	20,620	29,107		43,282	43,282	43,282			
300	Purchased Services			2,284	4,399	9,552		19,169	19,169	19,169			
400	Supplies & Materials			278	4,123	750		4,801	4,801	4,801			
600	Other Objects			128	220	200		300	300	300			
	Program Total					\$ 49,329	\$ 89,589	\$ 109,503	1.33	\$ 162,671	\$ 162,671	\$ 162,671	1.10
2122	Counseling Services			300	Purchased Services	\$ -	\$ 4,364	\$ -		\$ -	\$ -	\$ -	
		400	Supplies & Materials	-	1,277	-		-	-	-			
			Program Total			\$ -	\$ 5,641	\$ -	-	\$ -	\$ -	\$ -	
2210	Improvement of Instruction	100	Salaries	\$ 14,942	\$ 5,670	\$ 5,835	-	\$ 6,630	\$ 6,630	\$ 6,630	-		
		200	Associated Payroll Costs	8,214	2,001	1,911		2,026	2,026	2,026			
		300	Purchased Services	4,001	14,212	16,981		14,844	14,844	14,844			
		400	Supplies & Materials	3,874	364	-		500	500	500			
		600	Other Objects	1,110	1,240	1,413		1,262	1,262	1,262			
			Program Total			\$ 32,141	\$ 23,487	\$ 26,140	-	\$ 25,262	\$ 25,262	\$ 25,262	-
2211	Direction School Improvement	100	Salaries	\$ -	\$ 92,570	\$ 258,751	4.55	\$ 244,407	\$ 244,407	\$ 244,407	3.95		
		200	Associated Payroll Costs		53,023	151,391		120,129	120,129	120,129			
		300	Purchased Services	26,452	139,083	409,496		133,378	133,378	133,378			
		400	Supplies & Materials		13,091	32,344		42,221	42,221	42,221			
		600	Other Objects	56	27,891	46,947		8,738	8,738	8,738			
			Program Total			\$ 26,508	\$ 325,658	\$ 898,929	4.55	\$ 548,873	\$ 548,873	\$ 548,873	3.95
2213	Curriculum Development	300	Purchased Services	\$ 3,825	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
		400	Supplies & Materials	38,521	20,492	21,500		-	-	-			
			Program Total			\$ 42,346	\$ 20,492	\$ 21,500	-	\$ -	\$ -	\$ -	

Willamette Education Service District

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Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
	Other Improvement of Instruction										
2219	Services	100	Salaries	\$ 87,456	\$ 11,687	\$ 42,687	0.43	\$ 100,066	\$ 100,066	\$ 100,066	0.95
		200	Associated Payroll Costs	48,011	4,311	20,760		34,259	34,259	34,259	
		300	Purchased Services	64,439	173,267	51,759		101,550	101,550	101,550	
		400	Supplies & Materials	2,426	21,021	27,393		40,695	40,695	40,695	
		600	Other Objects	1,600	1,444	600		600	600	600	
			Program Total	\$ 203,932	\$ 211,730	\$ 143,199	0.43	\$ 277,170	\$ 277,170	\$ 277,170	0.95
	Library Media										
2223	Services	100	Salaries	\$ 3,225	\$ 2,251	\$ 3,000	-	\$ 11,500	\$ 11,500	\$ 11,500	-
		200	Associated Payroll Costs	433	233	315		991	991	991	
		400	Supplies & Materials	-	-	385		356	356	356	
		600	Other Objects	10	-	-		17	17	17	
			Program Total	\$ 3,668	\$ 2,484	\$ 3,700	-	\$ 12,864	\$ 12,864	\$ 12,864	-
	Assessment, Research										
2230	Research	100	Salaries	\$ -	\$ -	\$ -		\$ 10,000	\$ 10,000	\$ 10,000	-
		200	Associated Payroll Costs	-	-	-		861	861	861	
		400	Supplies & Materials	2,941	3,078	3,240		350	350	350	
			Program Total	\$ 2,941	\$ 3,078	\$ 3,240	-	\$ 11,211	\$ 11,211	\$ 11,211	-
	Willamette Curriculum										
2232	Coalition	100	Salaries	\$ 40,169	\$ -	\$ 40,197	0.45	\$ 42,925	\$ 42,925	\$ 42,925	0.40
		200	Associated Payroll Costs	20,294	-	19,997		20,537	20,537	20,537	
		300	Purchased Services	7,025	1,797	17,379		80,454	80,454	80,454	
		400	Supplies & Materials	2,358	3,996	7,397		28,084	28,084	28,084	
		600	Other Objects	477	723	1,000		3,000	3,000	3,000	
			Program Total	\$ 70,323	\$ 6,516	\$ 85,970	0.45	\$ 175,000	\$ 175,000	\$ 175,000	0.40
2240	Staff Development	100	Salaries	\$ 1,624	\$ 1,068	\$ 2,000	-	\$ 2,000	\$ 2,000	\$ 2,000	-
		200	Associated Payroll Costs	24,108	3,411	30,207		40,172	40,172	40,172	
		300	Purchased Services	5,174	31,969	10,000		10,000	10,000	10,000	
		400	Supplies & Materials	5,308	9,804	20,393		16,828	16,828	16,828	
		600	Other Objects	264	323	378		263	263	263	
			Program Total	\$ 36,478	\$ 46,575	\$ 62,978	-	\$ 69,263	\$ 69,263	\$ 69,263	-
	Programming										
2663	Services	300	Purchases Services	\$ -	\$ 69,663	\$ -	-	\$ 50,000	\$ 50,000	\$ 50,000	-
		400	Supplies	-	-	-		-	-	-	
			Program Total	\$ -	\$ 69,663	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Total School Improvement Services				\$ 4,022,833	\$ 5,263,340	\$ 5,395,229	40.98	\$ 6,529,957	\$ 6,529,957	\$ 6,529,957	48.33

Willamette Education Service District 2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
Technology Services and Support											
Technology											
2660	Services	100	Salaries	\$ 1,025,582	\$ 1,000,452	\$ 1,098,816	17.28	\$ 1,124,766	\$ 1,124,766	\$ 1,124,766	17.28
		200	Associated Payroll Costs	622,533	592,063	587,879		563,435	563,435	563,435	
		300	Purchased Services	787,341	773,376	797,280		1,048,989	1,048,989	1,048,989	
		400	Supplies & Materials	192,575	140,278	575,050		990,879	990,879	990,879	
		500	Capital Outlay	-	-	23,000		-	-	-	
		600	Other Objects	1,694	2,734	1,800		30,106	30,106	30,106	
			Program Total	\$ 2,629,725	\$ 2,508,903	\$ 3,083,825	17.28	\$ 3,758,175	\$ 3,758,175	\$ 3,758,175	17.28
Operations											
2664	Services	100	Salaries	\$ 54,989	\$ 65,189	\$ 62,382	0.87	\$ 70,120	\$ 70,120	\$ 70,120	0.92
		200	Associated Payroll Costs	33,388	37,633	32,206		34,509	34,509	34,509	
		300	Purchased Services	326,567	270,244	514,019		319,264	319,264	319,264	
		400	Supplies & Materials	18,425	5,227	67,793		28,047	28,047	28,047	
		600	Other Objects	-	-	-		75	75	75	
		700	Transfer	-	-	-		180,000	180,000	180,000	
			Program Total	\$ 433,369	\$ 378,293	\$ 676,400	0.87	\$ 632,015	\$ 632,015	\$ 632,015	0.92
Total Technology Services and Support				\$ 3,063,094	\$ 2,887,196	\$ 3,760,225	18.15	\$ 4,390,190	\$ 4,390,190	\$ 4,390,190	18.20

Willamette Education Service District

2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
Migrant Education and Services											
1293	Migrant Education	100	Salaries	\$ 43,892	\$ 95,438	\$ 106,995	1.05	\$ 103,502	\$ 103,502	\$ 103,502	1.00
		200	Associated Payroll Costs	28,701	49,261	49,868		46,198	46,198	46,198	
		300	Purchased Services	147,026	188,974	161,287		188,355	188,355	188,355	
		400	Supplies & Materials	2,557	7,379	15,419		27,954	27,954	27,954	
		600	Other Objects	7,954	18,808	18,493		18,578	18,578	18,578	
			Program Total	\$ 230,130	\$ 359,860	\$ 352,062	1.05	\$ 384,587	\$ 384,587	\$ 384,587	1.00
Identify/Recruit											
2117	Migrant	100	Salaries	\$ 58,158	\$ 79,310	\$ 89,709	2.40	\$ 94,252	\$ 94,252	\$ 94,252	2.40
		200	Associated Payroll Costs	38,154	57,714	54,636		61,013	61,013	61,013	
		300	Purchased Services	8,892	4,989	5,001		4,650	4,650	4,650	
		400	Supplies & Materials	503	404	853		550	550	550	
		600	Other Objects	3,810	11,959	8,591		8,440	8,440	8,440	
			Program Total	\$ 109,517	\$ 154,376	\$ 158,790	2.40	\$ 168,905	\$ 168,905	\$ 168,905	2.40
Attendance/Social Work											
2119	Social Work	100	Salaries	\$ 28,060	\$ 8,928	\$ 39,620	0.60	\$ 69,547	\$ 69,547	\$ 69,547	1.00
		200	Associated Payroll Costs	14,630	4,078	20,273		33,810	33,810	33,810	
		300	Purchased Services	7,629	9,789	6,380		6,380	6,380	6,380	
		400	Supplies & Materials	419	387	600		400	400	400	
		600	Other Objects	1,817	1,294	3,826		5,793	5,793	5,793	
			Program Total	\$ 52,555	\$ 24,476	\$ 70,699	0.60	\$ 115,930	\$ 115,930	\$ 115,930	1.00
Improvement of Instruction											
2210	Instruction	100	Salaries	\$ 7,456	\$ 33,128	\$ 52,827	0.80	\$ 34,718	\$ 34,718	\$ 34,718	0.50
		200	Associated Payroll Costs	4,296	17,991	27,030		16,859	16,859	16,859	
		300	Purchased Services	11,456	12,186	5,000		4,750	4,750	4,750	
		400	Supplies & Materials	5,768	755	700		600	600	600	
		600	Other Objects	1,037	3,574	4,894		2,994	2,994	2,994	
			Program Total	\$ 30,013	\$ 67,634	\$ 90,451	0.80	\$ 59,921	\$ 59,921	\$ 59,921	0.50
State/Federal Relation Services											
2324	Relation Services	300	Purchased Services	\$ 7,401	\$ 7,472	\$ 5,500		\$ 4,000	\$ 4,000	\$ 4,000	
		400	Supplies & Materials	544	798	2,300		2,000	2,000	2,000	
		600	Other Objects	285	462	446		316	316	316	
			Program Total	\$ 8,230	\$ 8,732	\$ 8,246	-	\$ 6,316	\$ 6,316	\$ 6,316	-
Planning Research/Dev											
2620	Research/Dev	100	Salaries	\$ 11,104	\$ 17,103	\$ 17,764	0.35	\$ 19,530	\$ 19,530	\$ 19,530	0.35
		200	Associated Payroll Costs	8,043	11,003	10,690		10,864	10,864	10,864	
		300	Purchased Services	61,461	66,866	79,350		60,303	60,303	60,303	
		400	Supplies & Materials	1,359	936	6,300		3,150	3,150	3,150	
		600	Other Objects	5,850	7,246	4,525		12,411	12,411	12,411	
			Program Total	\$ 87,817	\$ 103,154	\$ 118,629	0.35	\$ 106,258	\$ 106,258	\$ 106,258	0.35
Evaluation Services											
2623	Services	300	Purchased Services	\$ -	\$ -	\$ 3,000		\$ 3,000	\$ 3,000	\$ 3,000	
		400	Supplies & Materials	1,755	2,603	1,500		1,500	1,500	1,500	
		600	Other Objects	63	145	257		237	237	237	
			Program Total	\$ 1,818	\$ 2,748	\$ 4,757		\$ 4,737	\$ 4,737	\$ 4,737	

Willamette Education Service District

2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
2662	OMSIS	300	Purchased Services	\$ -	\$ 70,909	\$ 189,179		\$ 98,878	\$ 98,878	\$ 98,878	
		600	Other Objects		3,957	10,821		5,201	5,201	5,201	
		Program Total			\$ -	\$ 74,866	\$ 200,000		\$ 104,079	\$ 104,079	\$ 104,079
Records											
2670	Management	100	Salaries	\$ 99,133	\$ 104,360	\$ 107,284	2.00	\$ 109,432	\$ 109,432	\$ 109,432	2.00
		200	Associated Payroll Costs	66,441	67,714	63,974		62,493	62,493	62,493	
		300	Purchased Services	6,820	4,264	10,187		8,887	8,887	8,887	
		400	Supplies & Materials	1,426	1,704	2,250		2,200	2,200	2,200	
		600	Other Objects	6,223	9,935	10,507		9,626	9,626	9,626	
Program Total			\$ 180,043	\$ 187,977	\$ 194,202	2.00	\$ 192,638	\$ 192,638	\$ 192,638	2.00	
Community											
3300	Services	100	Salaries	\$ 6,002	\$ 26,502	\$ 33,017	0.50	\$ 28,525	\$ 28,525	\$ 28,525	0.40
		200	Associated Payroll Costs	3,187	14,255	16,893		13,528	13,528	13,528	
		300	Purchased Services	6,139	3,201	2,100		5,350	5,350	5,350	
		400	Supplies & Materials	2,418	4,174	4,034		4,800	4,800	4,800	
		600	Other Objects	635	2,686	3,206		2,746	2,746	2,746	
Program Total			\$ 18,381	\$ 50,818	\$ 59,250	0.50	\$ 54,949	\$ 54,949	\$ 54,949	0.40	
Total Migrant Education and Services				\$ 718,504	\$ 1,034,641	\$ 1,257,086	7.70	\$ 1,198,320	\$ 1,198,320	\$ 1,198,320	7.65

Willamette Education Service District

2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
Administrative Services and Support											
2540	Facilities	100	Salaries	\$ 18,752	\$ 31,953	\$ 43,961	1.35	\$ 45,737	\$ 45,737	\$ 45,737	1.20
		200	Associated Payroll Costs	15,403	22,248	34,358		34,279	34,279	34,279	
		300	Purchased Services	9,090	8,690	7,376		3,079	3,079	3,079	
		400	Supplies & Materials	6,817	5,060	4,920		4,920	4,920	4,920	
		500	Capital Outlay	-	15,000	-		-	-	-	
		600	Other Objects	155	706	5,479		5,076	5,076	5,076	
			Program Total			\$ 50,217	\$ 83,657	\$ 96,094	1.35	\$ 93,091	\$ 93,091
2610	Central Support	100	Salaries	\$ 125,340	\$ 133,312	\$ 141,094	2.00	\$ 149,053	\$ 149,053	\$ 149,053	2.00
		200	Associated Payroll Costs	79,219	78,997	76,633		76,835	76,835	76,835	
		300	Purchased Services	22,465	22,381	29,048		17,808	17,808	17,808	
		400	Supplies & Materials	6,782	24,799	11,758		8,753	8,753	8,753	
		600	Other Objects	8,531	14,588	14,788		13,279	13,279	13,279	
			Program Total			\$ 242,337	\$ 274,077	\$ 273,321	2.00	\$ 265,728	\$ 265,728
2620	Planning/Research	300	Purchased Services	\$ -	\$ 16,240	\$ -		\$ 22,500	\$ 22,500	\$ 22,500	
			Program Total	\$ -	\$ 16,240	\$ -		\$ 22,500	\$ 22,500	\$ 22,500	
2624	Planning Services	100	Salaries	\$ -	\$ -	\$ -	-	\$ 5,626	\$ 5,626	\$ 5,626	0.01
		200	Associated Payroll Costs	-	-	-		2,882	2,882	2,882	
		300	Purchased Services	-	-	-		1,865	1,865	1,865	
		400	Supplies & Materials	-	-	-		6,934	6,934	6,934	
		600	Other Objects	-	-	-		6,531	6,531	6,531	
			Program Total			\$ -	\$ -	\$ -	-	\$ 23,838	\$ 23,838
5200	Transfer Funds	700	Transfer	\$ 185,197	\$ 159,152	\$ 115,800		\$ 91,700	\$ 91,700	\$ 91,700	
			Program Total	\$ 185,197	\$ 159,152	\$ 115,800		\$ 91,700	\$ 91,700	\$ 91,700	
5300	Apportionment of Funds	700	Transfer	\$ 614,800	\$ 774,000	\$ 774,000		\$ 639,100	\$ 639,100	\$ 639,100	
			Program Total	\$ 614,800	\$ 774,000	\$ 774,000		\$ 639,100	\$ 639,100	\$ 639,100	
Total Administrative Services and Support				\$ 1,092,551	\$ 1,307,126	\$ 1,259,215	3.35	\$ 1,135,957	\$ 1,135,957	\$ 1,135,957	3.21

Willamette Education Service District 2016-2017 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Budget Unit Title	Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	15-16 FTE	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted	16-17 FTE
Discontinued Programs											
Pre-Kinder											
1140	Program	100	Salaries	\$ 15,123	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	2,854	-	-	-	-	-	-	-
		300	Purchased Services	-	-	-	-	-	-	-	-
		400	Supplies & Materials	310	-	-	-	-	-	-	-
		600	Other Objects	491	-	-	-	-	-	-	-
			Program Total	\$ 18,778	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
SPED Less											
1250	Restrictive	100	Salaries	\$ 49,720	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	26,598	-	-	-	-	-	-	-
		300	Purchased Services	771	30	-	-	-	-	-	-
		400	Supplies & Materials	-	-	-	-	-	-	-	-
			Program Total	\$ 77,089	\$ 30	\$ -	-	\$ -	\$ -	\$ -	-
Summer School											
1400	Program	100	Salaries	\$ 35,816	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	12,869	-	-	-	-	-	-	-
		300	Purchased Services	41,809	-	-	-	-	-	-	-
		400	Supplies & Materials	2,203	-	-	-	-	-	-	-
		600	Other Objects	3,319	-	-	-	-	-	-	-
			Program Total	\$ 96,016	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
2120	Guidance Services	100	Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	-	-	-	-	-	-	-
		300	Purchased Services	1,539	-	-	-	-	-	-	-
		400	Supplies & Materials	-	-	-	-	-	-	-	-
		600	Other Objects	55	-	-	-	-	-	-	-
			Program Total	\$ 1,594	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
2190	Service Direction	100	Salaries	\$ 23,284	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	3,865	-	-	-	-	-	-	-
		600	Other Objects	839	-	-	-	-	-	-	-
			Program Total	\$ 27,988	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
2231	Curriculum, Assessment, Research	400	Supplies & Materials	\$ 2,941	\$ 3,078	\$ 3,240	-	\$ -	\$ -	\$ -	-
			Program Total	\$ 2,941	\$ 3,078	\$ 3,240	-	\$ -	\$ -	\$ -	-
2320	Executive Admin Services	100	Salaries	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	93	-	-	-	-	-	-	-
		300	Purchased Services	7	-	-	-	-	-	-	-
		400	Supplies & Materials	-	-	-	-	-	-	-	-
		600	Other Objects	1	-	-	-	-	-	-	-
			Program Total	\$ 101	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Total Discontinued Programs				\$ 224,507	\$ 3,108	\$ 3,240	-	\$ -	\$ -	\$ -	-
TOTAL SPECIAL REVENUE FUNDS				\$ 29,442,674	\$ 33,197,214	\$ 35,168,823	298.43	\$ 36,687,913	\$ 36,687,913	\$ 36,687,913	286.27



Willamette

EDUCATION SERVICE DISTRICT

2016-2017 Adopted Budget

Debt Service Fund

The Debt Service Fund receives transfers from other funds to repay three facility bonds (Marion Center, Yamhill Center and Portland Road) and three bonds for Unfunded Actuarial Liability for PERS.



Willamette Education Service District

2016-2017 Budget

Revenue Summary Debt Service Fund

Revenue Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
300	Debt Service						
R1500	Earnings on Investments	\$ 87	\$ 91	\$ -	\$ 100	\$ 100	\$ 100
R1910	Rentals	76,888	64,654	67,212	39,840	39,840	39,840
R1970	Services To Other Funds	1,724,215	1,809,790	1,899,748	1,993,871	1,993,871	1,993,871
R5200	Interfund Transfers	322,850	325,445	325,266	902,536	902,536	902,536
R5400	Beginning Fund Balance	6,199	13,095	-	12,755	12,755	12,755
	Fund 300 Total	\$ 2,130,239	\$ 2,213,075	\$ 2,292,226	\$ 2,949,102	\$ 2,949,102	\$ 2,949,102

TOTAL DEBT SERVICE REVENUE	\$ 2,130,239	\$ 2,213,075	\$ 2,292,226	\$ 2,949,102	\$ 2,949,102	\$ 2,949,102
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Expenditure Summary Debt Service Fund

Major Account	Account Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
300	Debt Service						
5100	Debt Service						
610	Redemption of Principal	\$ 897,311	\$ 923,358	\$ 954,370	\$ 1,334,370	\$ 1,334,370	\$ 1,334,370
620	Interest	1,219,833	1,276,962	1,337,856	1,614,732	1,614,732	1,614,732
	Program Total	\$ 2,117,144	\$ 2,200,320	\$ 2,292,226	\$ 2,949,102	\$ 2,949,102	\$ 2,949,102

TOTAL DEBT SERVICE FUND	\$ 2,117,144	\$ 2,200,320	\$ 2,292,226	\$ 2,949,102	\$ 2,949,102	\$ 2,949,102
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Willamette Education Service District 2016-2017 Budget

Changes in General Obligation Bonds were as follows for the year ended June 30, 2016

General Obligation Bonds	Interest Rates	Balances July 1, 2015	Additions	Reductions	Balances June 30, 2016	Balances Due within One Year
Series 2003						
Original issue \$1,315,000, 20 years	2.5 - 4.45%					
Principal		\$ 595,000	\$ -	\$ (595,000)	\$ -	\$ - (1)
Series 2007 Refunding Bonds						
Original issue \$2,150,000, 12 years	4.5 - 5%					
Principal		840,000	-	(195,000)	645,000	- (2)
Series 2008 Refunding Bonds						
Original issue \$450,000, 10 years	2 - 4.1%					
Principal		150,000	-	(50,000)	100,000	50,000
Series 2016 Bonds						
Original issue \$6,700,000, 15 years	1.89%					
Principal		-	6,700,000	-	6,700,000	516,936
Total General Obligation Bonds		\$ 1,585,000	\$ 6,700,000	\$ (840,000)	\$ 7,445,000	\$ 566,936

(1) The property for which this debt was issued was sold; proceeds were used to liquidate the debt.

(2) The principal payment due in 2016-17 was paid in 2015-16.

Changes in PERS UAL Bonds were as follows for the year ended June 30, 2015

PERS UAL Bonds	Interest Rates	Balances July 1, 2015	Additions	Reductions	Balances June 30, 2016	Balances Due within One Year
Series 2003						
Original issue \$15,260,920, 26 years	1.5-6.27%					
Principal		\$ 11,204,726	\$ -	\$ (409,214)	\$ 10,795,512	\$ 409,211
Series 2003 (Yamhill ESD)						
Original issue \$3,441,101, 26 years	2.76-6.27%					
Principal		2,591,885	-	(95,166)	2,496,719	95,114
Series 2005						
Original issue \$3,765,000, 24 years	4.113-4.759%					
Principal		3,240,000	-	(130,000)	3,110,000	150,000
Total PERS Bonds		\$ 17,036,611	\$ -	\$ (634,380)	\$ 16,402,231	\$ 654,325
TOTAL DEBT CHANGES		\$ 18,621,611	\$ 6,700,000	\$ (1,474,380)	\$ 23,847,231	\$ 1,221,261

Willamette Education Service District 2016-2017 Budget

Future maturities of bonds outstanding as of June 30, 2016 are as follows:

General Obligation (GO) Bonds

Fiscal Year Ending	Series 2007 Refunding		Series 2008		Series 2016	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 195,000 (1)	\$ 36,638	\$ 50,000	\$ 4,050	\$ 393,120	\$ 123,816
2018	205,000	27,125	50,000	2,050	397,736	119,200
2019	215,000	16,625	-	-	405,253	111,683
2020	225,000	5,625	-	-	412,913	104,024
2021					420,717	96,214
2022-2031	-	-	-	-	4,670,261	499,105
Total GO Bonds	\$ 840,000	\$ 86,013	\$ 100,000	\$ 6,100	\$ 6,700,000	\$ 1,054,042

(1) The principal payment due in 2016-17 was paid in 2015-16.

PERS UAL Bonds

Fiscal Year Ending	Series 2007 Refunding		Series 2008		Series 2016	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 409,211	\$ 967,735	\$ 95,114	\$ 224,449	\$ 150,000	\$ 147,363
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
2022-2025	3,921,428	3,613,609	903,902	835,271	1,185,000	336,223
2026-2028	<u>4,850,000</u>	<u>501,544</u>	<u>1,125,000</u>	<u>116,440</u>	<u>990,000</u>	<u>86,854</u>
Total PERS Bonds	\$ 10,795,512	\$ 9,695,796	\$ 2,496,719	\$ 2,241,710	\$ 3,110,000	\$ 1,081,937

TOTAL DEBT	\$ 11,635,512	\$ 9,781,809	\$ 2,596,719	\$ 2,247,810	\$ 9,810,000	\$ 2,135,979
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Willamette

EDUCATION SERVICE DISTRICT

2016-2017 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 project of the Marion Center.



Willamette Education Service District 2016-2017 Budget

Revenue Summary Capital Projects Fund

Revenue Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
400	Capital Projects						
R1500	Earnings on Investments	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
R5400	Beginning Fund Balance	-	-	-	6,200,000	6,200,000	6,200,000
	Fund 400 Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,212,000</u>	<u>\$ 6,212,000</u>	<u>\$ 6,212,000</u>

TOTAL CAPITAL PROJECTS REVENUE	\$ -	\$ -	\$ -	\$ 6,212,000	\$ 6,212,000	\$ 6,212,000
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Expenditure Summary Debt Service Fund

Major Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
400	Building Construction and Improvement						
500	Capital Outlay	\$ -	\$ -	\$ -	\$ 6,212,000	\$ 6,212,000	\$ 6,212,000
	Program Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,212,000</u>	<u>\$ 6,212,000</u>	<u>\$ 6,212,000</u>

TOTAL CAPITAL PROJECTS FUND	\$ -	\$ -	\$ -	\$ 6,212,000	\$ 6,212,000	\$ 6,212,000
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Willamette

EDUCATION SERVICE DISTRICT

2016-2017 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.
- **SB1149 Energy Conservation Fund 793:** Received funds that districts remit to WESD from payments from Portland General Electric (PGE) and Pacific Power (PPL) to finance energy audits and energy conservation projects for school districts receiving PGE and PPL services. This fund was distributed to school districts across the state for approved energy conservation projects under SB1149. Final distributions were made in 2013-2014. This fund is now inactive but will be reported in the budget for three years as required by budget law.



Willamette Education Service District

2016-2017 Budget

Revenue Summary Trust & Agency Funds

Major Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
700	Trust and Agency - Districts						
R5000	Other Sources	\$ 28,000,983	\$ 30,434,675	\$ 30,798,402	\$ 32,133,289	\$ 32,133,289	\$ 32,133,289
	Revenue Total	\$ 28,000,983	\$ 30,434,675	\$ 30,798,402	\$ 32,133,289	\$ 32,133,289	\$ 32,133,289
TOTAL TRUST & AGENCY REVENUE		\$ 28,000,983	\$ 30,434,675	\$ 30,798,402	\$ 32,133,289	\$ 32,133,289	\$ 32,133,289

Expenditure Summary Trust & Agency Funds

Major Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
700	Trust and Agency - Districts						
5202	Resolution Transfers	\$ 5,506,158	\$ 5,966,576	\$ 6,280,133	\$ 7,200,973	\$ 7,200,973	\$ 7,200,973
5300	Apportionment of Funds - Transit	21,745,281	23,582,603	24,518,269	24,932,316	24,932,316	24,932,316
	Expenditure Total	\$ 27,251,439	\$ 29,549,179	\$ 30,798,402	\$ 32,133,289	\$ 32,133,289	\$ 32,133,289
TOTAL TRUST & AGENCY FUND		\$ 27,251,439	\$ 29,549,179	\$ 30,798,402	\$ 32,133,289	\$ 32,133,289	\$ 32,133,289

Willamette Education Service District

2016-2017 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
701	AMITY SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 3,056	\$ 1,671	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	298,917	314,592	308,333	315,104	315,104	315,104
R5400	Beginning Fund Balance	1,661	12,322	10,242	23,005	23,005	23,005
	Fund 701 Total	\$ 303,634	\$ 328,585	\$ 318,575	\$ 338,109	\$ 338,109	\$ 338,109
702	CASCADE SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 1,552	\$ 1,668	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	730,382	761,251	755,946	796,344	796,344	796,344
R5400	Beginning Fund Balance	(3,535)	12,936	16,315	78,849	78,849	78,849
	Fund 702 Total	\$ 728,399	\$ 775,855	\$ 772,261	\$ 875,193	\$ 875,193	\$ 875,193
703	CENTRAL SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 8,777	\$ 2,553	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	977,715	1,070,685	1,158,484	1,178,450	1,178,450	1,178,450
R5400	Beginning Fund Balance	25,965	15,643	14,158	40,647	40,647	40,647
	Fund 703 Total	\$ 1,012,457	\$ 1,088,881	\$ 1,172,642	\$ 1,219,097	\$ 1,219,097	\$ 1,219,097
704	DALLAS SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 8,116	\$ 2,832	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,012,159	1,095,639	1,136,266	1,140,122	1,140,122	1,140,122
R5400	Beginning Fund Balance	57,372	52,452	29,348	49,608	49,608	49,608
	Fund 704 Total	\$ 1,077,647	\$ 1,150,923	\$ 1,165,614	\$ 1,189,730	\$ 1,189,730	\$ 1,189,730
705	DAYTON SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 5,189	\$ 1,365	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	319,477	343,397	359,955	363,056	363,056	363,056
R5400	Beginning Fund Balance	(268)	15,609	8,925	26,105	26,105	26,105
	Fund 705 Total	\$ 324,398	\$ 360,371	\$ 368,880	\$ 389,161	\$ 389,161	\$ 389,161
706	FALLS CITY SCHOOL DISTRICT						
R1960	Recovery of Prior Expenditures	\$ -	\$ 431	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	541	772	-	-	-	-
R5201	Apportionment Transfers	56,581	78,175	82,889	95,818	95,818	95,818
R5400	Beginning Fund Balance	2,012	5,955	6,665	6,493	6,493	6,493
	Fund 706 Total	\$ 59,134	\$ 85,333	\$ 89,554	\$ 102,311	\$ 102,311	\$ 102,311
707	GERVAIS SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 5,664	\$ 1,896	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	369,932	392,285	399,017	420,788	420,788	420,788
R5400	Beginning Fund Balance	5,232	32,491	17,694	28,389	28,389	28,389
	Fund 707 Total	\$ 380,828	\$ 426,672	\$ 416,711	\$ 449,177	\$ 449,177	\$ 449,177

Willamette Education Service District

2016-2017 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
708	JEFFERSON SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 4,778	\$ 1,669	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	302,822	329,718	340,676	355,129	355,129	355,129
R5400	Beginning Fund Balance	8,683	11,764	9,336	19,262	19,262	19,262
	Fund 708 Total	\$ 316,283	\$ 343,151	\$ 350,012	\$ 374,391	\$ 374,391	\$ 374,391
709	MCMINNVILLE SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 4,747	\$ 1,701	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	2,111,078	2,328,731	2,293,564	2,500,979	2,500,979	2,500,979
R5400	Beginning Fund Balance	45,347	75,040	-	-	-	-
	Fund 709 Total	\$ 2,161,172	\$ 2,405,472	\$ 2,293,564	\$ 2,500,979	\$ 2,500,979	\$ 2,500,979
710	MT ANGEL SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 1,070	\$ 1,301	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	245,818	265,372	273,405	310,498	310,498	310,498
R5400	Beginning Fund Balance	(9)	2,861	7,354	21,438	21,438	21,438
	Fund 710 Total	\$ 246,879	\$ 269,534	\$ 280,759	\$ 331,936	\$ 331,936	\$ 331,936
711	NEWBERG SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 6,229	\$ 1,341	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,616,099	1,719,430	1,766,777	1,794,907	1,794,907	1,794,907
R5400	Beginning Fund Balance	51,815	74,965	-	-	-	-
	Fund 711 Total	\$ 1,674,143	\$ 1,795,736	\$ 1,766,777	\$ 1,794,907	\$ 1,794,907	\$ 1,794,907
712	NORTH MARION SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 13,183	\$ 5,128	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	648,684	694,260	704,642	732,648	732,648	732,648
R5400	Beginning Fund Balance	16,101	29,203	15,984	55,932	55,932	55,932
	Fund 712 Total	\$ 677,968	\$ 728,591	\$ 720,626	\$ 788,580	\$ 788,580	\$ 788,580
713	NORTH SANTIAM SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 1,168	\$ 2,652	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	777,923	808,737	805,528	816,265	816,265	816,265
R5400	Beginning Fund Balance	35,573	24,500	23,547	37,714	37,714	37,714
	Fund 713 Total	\$ 814,664	\$ 835,889	\$ 829,075	\$ 853,979	\$ 853,979	\$ 853,979
714	PERRYDALE SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 2,279	\$ 3,019	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	114,244	121,826	128,639	134,194	134,194	134,194
R5400	Beginning Fund Balance	19,261	1,663	4,409	13,508	13,508	13,508
	Fund 714 Total	\$ 135,784	\$ 126,508	\$ 133,048	\$ 147,702	\$ 147,702	\$ 147,702

Willamette Education Service District 2016-2017 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
715	SALEM-KEIZER SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ -	\$ 26,705	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	13,602,820	14,602,645	15,118,393	15,692,756	15,692,756	15,692,756
R5400	Beginning Fund Balance	22,354	206,436	-	-		
	Fund 715 Total	\$ 13,625,174	\$ 14,835,786	\$ 15,118,393	\$ 15,692,756	\$ 15,692,756	\$ 15,692,756
716	SHERIDAN SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 1,561	\$ 1,629	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	354,500	379,048	389,642	400,352	400,352	400,352
R5400	Beginning Fund Balance	2,726	13,088	12,244	15,737	15,737	15,737
	Fund 716 Total	\$ 358,787	\$ 393,765	\$ 401,886	\$ 416,089	\$ 416,089	\$ 416,089
717	SILVER FALLS SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 6,184	\$ 2,599	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	1,214,086	1,309,057	1,345,355	1,345,448	1,345,448	1,345,448
R5400	Beginning Fund Balance	7,166	47,168	42,262	52,307	52,307	52,307
	Fund 717 Total	\$ 1,227,436	\$ 1,358,824	\$ 1,387,617	\$ 1,397,755	\$ 1,397,755	\$ 1,397,755
718	ST PAUL SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 734	\$ 512	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	100,172	116,230	125,324	124,983	124,983	124,983
R5400	Beginning Fund Balance	2,840	4,506	1,448	255	255	255
	Fund 718 Total	\$ 103,746	\$ 121,248	\$ 126,772	\$ 125,238	\$ 125,238	\$ 125,238
719	WILLAMINA SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 5,772	\$ 758	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	264,546	288,715	315,187	321,843	321,843	321,843
R5400	Beginning Fund Balance	3,888	37,031	5,800	22,040	22,040	22,040
	Fund 719	\$ 274,206	\$ 326,504	\$ 320,987	\$ 343,883	\$ 343,883	\$ 343,883
720	WOODBURN SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 1,021	\$ 9,698	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	2,072,647	2,214,789	2,367,660	2,400,179	2,400,179	2,400,179
R5400	Beginning Fund Balance	43,852	72,992	-	-		
	Fund 720 Total	\$ 2,117,520	\$ 2,297,479	\$ 2,367,660	\$ 2,400,179	\$ 2,400,179	\$ 2,400,179
721	YAMHILL-CARLTON SCHOOL DISTRICT						
R5200	Interfund Transfers	\$ 678	\$ 568	\$ -	\$ -	\$ -	\$ -
R5201	Apportionment Transfers	366,751	378,081	378,876	380,389	380,389	380,389
R5400	Beginning Fund Balance	13,295	919	18,113	21,748	21,748	21,748
	Fund 721 Total	\$ 380,724	\$ 379,568	\$ 396,989	\$ 402,137	\$ 402,137	\$ 402,137
TOTAL DISTRICT REVENUE		\$ 28,000,983	\$ 30,434,675	\$ 30,798,402	\$ 32,133,289	\$ 32,133,289	\$ 32,133,289

Willamette Education Service District

2016-2017 Budget

Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
701	AMITY SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 171,312	\$ 149,899	\$ 145,354	\$ 294,481	\$ 294,481	\$ 294,481
5300	Apportionment of Funds - Transit	700	Transfer	120,000	153,203	173,221	43,628	43,628	43,628
			Fund 701 Total	\$ 291,312	\$ 303,102	\$ 318,575	\$ 338,109	\$ 338,109	\$ 338,109
702	CASCADE SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 179,154	\$ 309,966	\$ 335,437	\$ 325,193	\$ 325,193	\$ 325,193
5300	Apportionment of Funds - Transit	700	Transfer	536,309	424,294	436,824	550,000	550,000	550,000
			Fund 702 Total	\$ 715,463	\$ 734,260	\$ 772,261	\$ 875,193	\$ 875,193	\$ 875,193
703	CENTRAL SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 556,796	\$ 642,880	\$ 736,199	\$ 894,097	\$ 894,097	\$ 894,097
5300	Apportionment of Funds - Transit	700	Transfer	440,018	391,389	436,443	325,000	325,000	325,000
			Fund 703 Total	\$ 996,814	\$ 1,034,269	\$ 1,172,642	\$ 1,219,097	\$ 1,219,097	\$ 1,219,097
704	DALLAS SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 520,195	\$ 507,767	\$ 572,648	\$ 534,730	\$ 534,730	\$ 534,730
5300	Apportionment of Funds - Transit	700	Transfer	505,000	560,000	592,966	655,000	655,000	655,000
			Fund 704 Total	\$ 1,025,195	\$ 1,067,767	\$ 1,165,614	\$ 1,189,730	\$ 1,189,730	\$ 1,189,730
705	DAYTON SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 62,736	\$ 68,087	\$ 82,055	\$ 179,161	\$ 179,161	\$ 179,161
5300	Apportionment of Funds - Transit	700	Transfer	246,053	266,833	286,825	210,000	210,000	210,000
			Fund 705 Total	\$ 308,789	\$ 334,920	\$ 368,880	\$ 389,161	\$ 389,161	\$ 389,161
706	FALLS CITY SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 53,179	\$ 74,672	\$ 87,159	\$ 102,311	\$ 102,311	\$ 102,311
5300	Apportionment of Funds - Transit	700	Transfer	-	-	2,395	-	-	-
			Fund 706 Total	\$ 53,179	\$ 74,672	\$ 89,554	\$ 102,311	\$ 102,311	\$ 102,311
707	GERVAIS SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 122,246	\$ 152,701	\$ 173,670	\$ 195,098	\$ 195,098	\$ 195,098
5300	Apportionment of Funds - Transit	700	Transfer	226,091	237,146	243,041	254,079	254,079	254,079
			Fund 707 Total	\$ 348,337	\$ 389,847	\$ 416,711	\$ 449,177	\$ 449,177	\$ 449,177
708	JEFFERSON SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 136,519	\$ 150,147	\$ 170,219	\$ 184,391	\$ 184,391	\$ 184,391
5300	Apportionment of Funds - Transit	700	Transfer	168,000	168,025	179,793	190,000	190,000	190,000
			Fund 708 Total	\$ 304,519	\$ 318,172	\$ 350,012	\$ 374,391	\$ 374,391	\$ 374,391
709	MCMINNVILLE SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 152,044	\$ 186,181	\$ 165,138	\$ 315,307	\$ 315,307	\$ 315,307
5300	Apportionment of Funds - Transit	700	Transfer	1,934,089	2,189,843	2,128,426	2,185,672	2,185,672	2,185,672
			Fund 709 Total	\$ 2,086,133	\$ 2,376,024	\$ 2,293,564	\$ 2,500,979	\$ 2,500,979	\$ 2,500,979
710	MT ANGEL SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 98,743	\$ 180,156	\$ 175,994	\$ 188,795	\$ 188,795	\$ 188,795
5300	Apportionment of Funds - Transit	700	Transfer	145,275	75,138	104,765	143,141	143,141	143,141
			Fund 710 Total	\$ 244,018	\$ 255,294	\$ 280,759	\$ 331,936	\$ 331,936	\$ 331,936
711	NEWBERG SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 207,295	\$ 126,907	\$ 145,379	\$ 134,909	\$ 134,909	\$ 134,909
5300	Apportionment of Funds - Transit	700	Transfer	1,391,883	1,647,353	1,621,398	1,659,998	1,659,998	1,659,998
			Fund 711 Total	\$ 1,599,178	\$ 1,774,260	\$ 1,766,777	\$ 1,794,907	\$ 1,794,907	\$ 1,794,907

Willamette Education Service District

2016-2017 Budget

Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
712	NORTH MARION SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 330,465	\$ 357,192	\$ 288,507	\$ 507,333	\$ 507,333	\$ 507,333
5300	Apportionment of Funds - Transit	700	Transfer	318,300	321,543	432,119	281,247	281,247	281,247
			Fund 712 Total	\$ 648,765	\$ 678,735	\$ 720,626	\$ 788,580	\$ 788,580	\$ 788,580
713	NORTH SANTIAM SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 322,878	\$ 250,655	\$ 282,385	\$ 225,794	\$ 225,794	\$ 225,794
5300	Apportionment of Funds - Transit	700	Transfer	467,287	529,408	546,690	628,185	628,185	628,185
			Fund 713 Total	\$ 790,165	\$ 780,063	\$ 829,075	\$ 853,979	\$ 853,979	\$ 853,979
714	PERRYDALE SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 122,121	\$ 71,532	\$ 78,476	\$ 89,202	\$ 89,202	\$ 89,202
5300	Apportionment of Funds - Transit	700	Transfer	12,000	50,000	54,572	58,500	58,500	58,500
			Fund 714 Total	\$ 134,121	\$ 121,532	\$ 133,048	\$ 147,702	\$ 147,702	\$ 147,702
715	SALEM-KEIZER SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 846,905	\$ 886,506	\$ 957,666	\$ 983,010	\$ 983,010	\$ 983,010
5300	Apportionment of Funds - Transit	700	Transfer	12,571,832	13,766,319	14,160,727	14,709,746	14,709,746	14,709,746
			Fund 715 Total	\$ 13,418,737	\$ 14,652,825	\$ 15,118,393	\$ 15,692,756	\$ 15,692,756	\$ 15,692,756
716	SHERIDAN SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 81,798	\$ 147,713	\$ 172,061	\$ 276,281	\$ 276,281	\$ 276,281
5300	Apportionment of Funds - Transit	700	Transfer	263,901	215,650	229,825	139,808	139,808	139,808
			Fund 716 Total	\$ 345,699	\$ 363,363	\$ 401,886	\$ 416,089	\$ 416,089	\$ 416,089
717	SILVER FALLS SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 479,018	\$ 554,058	\$ 651,169	\$ 601,172	\$ 601,172	\$ 601,172
5300	Apportionment of Funds - Transit	700	Transfer	701,250	698,904	736,448	796,583	796,583	796,583
			Fund 717 Total	\$ 1,180,268	\$ 1,252,962	\$ 1,387,617	\$ 1,397,755	\$ 1,397,755	\$ 1,397,755
718	ST PAUL SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 93,740	\$ 108,925	\$ 120,428	\$ 125,238	\$ 125,238	\$ 125,238
5300	Apportionment of Funds - Transit	700	Transfer	5,500	5,500	6,344	-	-	-
			Fund 718 Total	\$ 99,240	\$ 114,425	\$ 126,772	\$ 125,238	\$ 125,238	\$ 125,238
719	WILLAMINIA SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 237,175	\$ 122,914	\$ 133,861	\$ 86,724	\$ 86,724	\$ 86,724
5300	Apportionment of Funds - Transit	700	Transfer	-	180,218	187,126	257,159	257,159	257,159
			Fund 719 Total	\$ 237,175	\$ 303,132	\$ 320,987	\$ 343,883	\$ 343,883	\$ 343,883
720	WOODBURN SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 619,917	\$ 819,030	\$ 677,439	\$ 781,614	\$ 781,614	\$ 781,614
5300	Apportionment of Funds - Transit	700	Transfer	1,424,612	1,443,954	1,690,221	1,618,565	1,618,565	1,618,565
			Fund 720 Total	\$ 2,044,529	\$ 2,262,984	\$ 2,367,660	\$ 2,400,179	\$ 2,400,179	\$ 2,400,179
721	YAMHILL-CARLTON SCHOOL DISTRICT								
5202	Resolution Transfers	700	Transfer	\$ 111,922	\$ 98,688	\$ 128,889	\$ 176,132	\$ 176,132	\$ 176,132
5300	Apportionment of Funds - Transit	700	Transfer	267,883	257,883	268,100	226,005	226,005	226,005
			Fund 721 Total	\$ 379,805	\$ 356,571	\$ 396,989	\$ 402,137	\$ 402,137	\$ 402,137
TOTAL DISTRICT ALLOCATIONS				\$ 27,251,441	\$ 29,549,179	\$ 30,798,402	\$ 32,133,289	\$ 32,133,289	\$ 32,133,289

Willamette Education Service District

2016-2017 Budget

Revenue Summary SB1149

Revenue Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
793	ENERGY AUDIT SB1149						
	Discontinued Programs						
R1500	Earnings on Investments	\$ -		\$ -	\$ -	\$ -	\$ -
R1960	Recovery Prior Years Expense	-		-	-	-	-
R1990	Miscellaneous	22,340		-	-	-	-
	Fund 793 Total	\$ 22,340	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	\$ -		\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	\$ 1,188,187	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund 793 Total	\$ 1,188,187	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENERGY SB1149 FUND		\$ 1,210,527	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures Summary SB1149

Major Account	Title	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Adopted	2016-2017 Proposed	2016-2017 Approved	2016-2017 Adopted
793	ENERGY AUDIT SB1149						
	Discontinued Programs						
2530	Buildings/Construction Contracts						
300	Purchased Services	\$ 1,210,508	\$ -	\$ -	\$ -	\$ -	\$ -
	Program Total	\$ 1,210,508	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfers						
700	Transfers	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -
	Program Total	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENERGY SB1149 FUND		\$ 1,210,527	\$ -	\$ -	\$ -	\$ -	\$ -



Willamette

EDUCATION SERVICE DISTRICT

2016-2017 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

2016-2017 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. 16.06.203

ADOPTION OF THE 2016-2017 BUDGET

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2016-2017 in the total amount of \$117,395,667. 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, 2016, for the following purposes:

General Fund		Special Revenue Fund	
Support Services.....	3,905,211	Instruction.....	19,684,113
Transfers.....	32,062,252	Support Services.....	16,218,051
Debt Service Transfer.....	902,536	Enterprise & Comm.....	54,949
Contingency.....	2,543,364	Transfers.....	730,800
Total	\$39,413,363	Total	\$36,687,913
Debt Service Fund		Capital Project Fund	
Debt Service	2,949,102	Building Construction and	0
Total	\$2,949,102	Improvement.....	6,212,000
		Total	\$6,212,000
		Trust & Agency Funds	
			32,133,289
		Total	\$32,133,289
		Total APPROPRIATIONS, All Funds . . .	\$117,395,667
		Total Unappropriated and Reserve Amounts, All Funds . . .	0
		TOTAL ADOPTED BUDGET . . .	\$117,395,667

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 2016-2017 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:

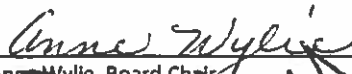
Subject to the Education Limitation

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 7, 2016.



Anne Wylie, Board Chair



Dave Novotney, Ph.D., Superintendent

6.7.2016

Date

6.7.2016

Date



Statesman Journal

A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

I, Gayle Rastorfer
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 #0001239056) 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 -

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, 2016 to June 30, 2017, will be held at Willamette Education Service District 2611 Pringle Rd SE Salem, OR 97302. The meeting will take place on Thursday, May 12, 2016 at 5:00 pm. A second meeting, if needed, is scheduled for Thursday, May 24, 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

A copy of the proposed budget may be inspected or obtained on or after May 4, 2016 at 2611 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 1, 2016

05/01/16

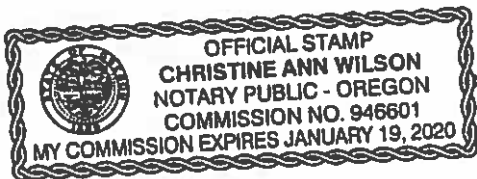
Gayle Rastorfer

Subscribed and sworn to me this

4 day of MAY 2016

Christine Ann Wilson

Notary Public for Oregon





Statesman Journal

A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

I Gayle Rastorfer
 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 #0001311592) 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 -

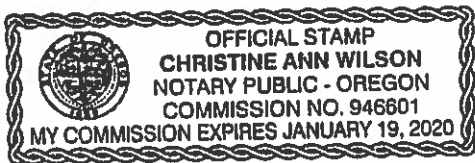
05/29/16

Gayle Rastorfer

Subscribed and sworn to me this
31 day of MAY 2016

Christine Ann Wilson

 Notary Public for Oregon



PUBLIC NOTICE

NOTICE OF BUDGET HEARING

A public meeting of the Willamette Education Service District will be held on June 7, 2016 at 6:00 am at 2611 Pringle Rd SE Salem, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 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/Page83. This budget is for an annual budget period and was prepared on a basis of accounting that is the same as the preceding year.
 Contact: Mike Dunckel Telephone: 503-385-4611 Email: mike.dunckel@wesd.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2014-2015	This Year 2015-2016	Next Year 2016-2017
Beginning Fund Balance	\$2,094,731	\$2,758,456	\$10,692,524
Current Year Property Taxes, other than Local Option Taxes	9,313,714	9,364,350	9,600,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	8,282,404	7,912,037	7,640,699
Revenue from Intermediate Sources			23,638
Revenue from State Sources	40,568,243	41,753,425	43,128,152
Revenue from Federal Sources	6,085,652	5,939,786	6,134,576
Interfund Transfers	36,477,633	37,695,757	40,176,078
All Other Budget Resources	1,750		
Total Resources	\$102,823,227	\$105,423,811	\$117,395,667

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$15,855,355	\$17,030,830	\$17,498,287
Other Associated Payroll Costs	9,544,894	9,955,682	9,633,912
Purchased Services	6,002,168	7,390,327	7,164,111
Supplies & Materials	2,455,002	2,046,367	3,624,620
Capital Outlay	273,541	167,308	6,377,000
Other Objects (except debt service & interfund transfers)	25,890,773	26,938,041	27,167,810
Debt Service*	2,200,320	2,292,226	2,949,102
Interfund Transfers*	36,477,834	37,695,757	40,437,461
Operating Contingency		1,907,073	2,543,364
Unappropriated Ending Fund Balance & Reserves			
Total Requirements	\$98,699,887	\$105,423,811	\$117,395,667

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES

	(FTE) BY FUNCTION		
1000 Instruction	\$19,135,908	\$19,330,163	\$19,484,113
FTE	184.68	193.80	175.21
2000 Support Services	16,478,324	18,847,073	20,123,262
FTE	126.36	126.37	135.01
3000 Enterprise & Community Service	50,818	59,250	54,949
FTE	0.40	0.50	0.40
4000 Facility Acquisition & Construction			6,212,000
FTE			
5000 Other Uses	24,356,603	25,292,269	25,571,416
5100 Debt Service*	2,200,320	2,292,226	2,949,102
5200 Interfund Transfers*	36,477,834	37,695,757	40,257,461
6000 Contingency		1,907,073	2,543,364
7000 Unappropriated Ending Fund Balance			
Total Requirements	\$98,699,887	\$105,423,811	\$117,395,667
Total FTE	311.44	320.67	310.62

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **

In the General Fund, State School Fund Revenue is based on the new projection of \$7.376 Billion for the biennium. Property tax revenue is budgeted 5% higher than the 2015-2016 budget. A 6% increase in the Special Revenue Fund budget is due to the continuation of biennial contracts and the addition of new contracts and programs. \$6.212 million dollars is budgeted in a new Capital Projects Fund for renovation of Willamette ESD's administrative building, the Marion Center. The Debt Service Fund budget is 28% higher than 2015-2016 to accommodate the addition of debt payments for the Marion Center renovation project. Budget for the Trust and Agency funds is 4% higher than the 2015-2016 budget, reflecting the projected increases in the State School Fund and Property taxes.

PROPERTY TAX LEVIES

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

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,265,000	
Other Bonds	\$16,402,231	
Other Borrowings	\$6,700,000	
Total	\$24,367,231	

FORM ED-1

NOTICE OF BUDGET HEARING

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Contact: Mike Dunckel

Telephone: 503-385-4611

Email: mike.dunckel@wesd.org

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7000 Unappropriated Ending Fund Balance			
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PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 0.2967 per \$1,000)	0.2967	0.2967	0.2967
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,265,000	
Other Bonds	\$16,402,231	
Other Borrowings	\$6,700,000	
Total	\$24,367,231	

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

FORM ED-50 2016-2017

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>June 9, 2016</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.

- X 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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

FORM ED-50 2016-2017

To assessor of Washington County

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

Check here if this is an amended form.

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

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>June 9, 2016</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.

- X 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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

FORM ED-50 2016-2017

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>June 9, 2016</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.

- X 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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

FORM ED-50 2016-2017

To assessor of Polk County

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

Check here if this is an amended form.

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

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>June 9, 2016</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>	

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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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

FORM ED-50 2016-2017

To assessor of Marion County

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

Check here if this is an amended form.

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

<u>2611 Pringle Rd SE</u>	<u>Salem</u>	<u>OR</u>	<u>97302</u>	<u>June 9, 2016</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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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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$0	

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

FORM ED-50 2016-2017

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>June 9, 2016</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>	

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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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

FORM ED-50 2016-2017

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>June 9, 2016</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>

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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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$0

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

FORM ED-50 2016-2017

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>June 9, 2016</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>	

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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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$0

PART II: RATE LIMIT CERTIFICATION

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

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

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

