



Willamette ESD

Adopted Budget

July 1, 2022 - June 30, 2023

2611 Pringle Rd SE
Salem, OR 97302

www.wesd.org





Willamette
EDUCATION SERVICE DISTRICT

Success, Achievement, Together...For All Students

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

Adopted Budget

July 1, 2022 - June 30, 2023

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

Budget Calendar

2021

July	Board Meeting - Designate Budget Officer
September	Develop Budget Assumptions
October	Board Meeting - Approve Budget Calendar
November	Begin 22-23 Proposed Budget Development
November	Level 1 budgets (salary steps, COLA, APC assumptions applied) are prepared
December	Budget staff meets with program administrators to review level 1 suggestion
December	Level 1 Budgets are completed

2022

January	Growth and reduction packages are developed if needed
February	Budgets are final for all programs
April	Proposed budget is ready for review
April	Proposed budget is presented to Superintendent
April	Print proposed budget
April	Publish notice of budget committee meeting
May	Budget committee meeting
May	Second budget committee meeting (if needed), publish notice of hearing
June	Budget hearing
June	Second budget hearing (if needed)
July	Open New Year



2022 - 2023 Budget Committee

Budget Officer

Russ Allen, Executive Director of Business Services

Board of Directors

Term Expires

Arturo Vargas	Zone 1	6.30.2025
Vacant	Zone 2	6.30.2025
Alonso Oliveros	Zone 3	6.30.2023
Anna Ali	Zone 4	6.30.2023
Larry Trott, Board Chair	Zone 5	6.30.2025
Frank Pender Jr.	Business	6.30.2025
Dr. Sue Monahan	Higher Education	6.30.2023
Dr. Noelle Carroll	Social Services	6.30.2023
Bill Linhart	At-Large	6.30.2025
Ginger Redlinger	Advisory Member	

Appointed Budget Committee Members

Position 1	Rebecca Piros, Newberg SD	6.30.2023
Position 2	Jeffrey Crapper, Dayton SD	6.30.2023
Position 3	Larry Ringnalda, Dayton SD	6.30.2024
Position 5	Scott Pillar, Cascade SD	6.30.2022
Position 6	Richard Smith, North Marion SD	6.30.2024
Position 7	Lisa Anderson, Willamina SD	6.30.2022
Position 9	LaRae Sullivan, Perrydale SD	6.30.2022
Position 10	Melissa Wolfer, Gervais SD	6.30.2023
Position 4	Vacant	
Position 8	Vacant	

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

**2022 - 2023 Budget
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Willamette
EDUCATION SERVICE DISTRICT

Superintendent's Budget Message





Superintendent's Budget Message

2022 - 23

Budget Committee Members, Colleagues, and Education Partners:

The past two years have been difficult for us individually as well as collectively. I am very proud of the service provided by our dedicated employees in serving the staff and students in our region while simultaneously navigating a pandemic. While safety will continue to be our overarching priority, we look forward to a year where student success can once again be the primary focus of our attention and our dollars.

The effects of the pandemic have included a sharp decline in students enrolled statewide and in our ESD, with a decrease of 4.8% over two-years. Because the amount of the State School Fund remains intact in the second year of a biennium, the amount per student increased statewide. Because our decline matched that of the state, our budget will not be impacted in 2022-23. However, the loss of students statewide creates a huge concern moving into the next biennium. If the students do not return, or the amount per student is not increased based on the 2022-23 allocations, the ESD will experience declining revenues in 2023-24.

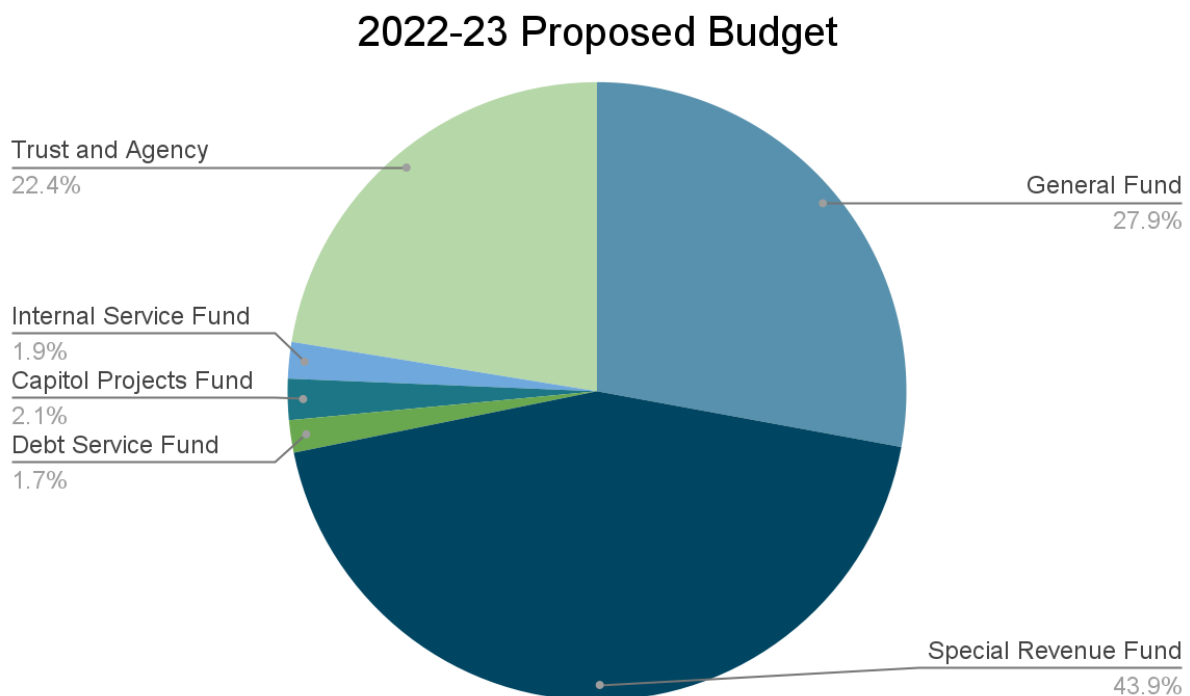
We are encouraged by a renewed interest on the part of ODE to partner with ESDs through statewide initiatives to include providing technical assistance and professional development to school districts. In addition to the \$5.8 million in Student Success Act Technical Assistance funds we were already programmed to receive, there is \$800k in additional funding for us to better assist school districts.



The Willamette ESD anticipates receiving an additional \$4.6 million in Elementary and Secondary School Emergency Relief (ESSER) funds (\$2.4 million in ESSER II funds and \$2.2 million in targeted ESSER III funds). To address health and safety needs and educational space improvements at the Yamhill Center, the budget transfers a total of \$2.5 million from ESSER II funds to the Capital Projects Fund, as well as \$452,000 from the General Fund, towards funding this project.

2022-2023 Budget

This budget was developed using projections provided in March 2022 by the Oregon Department of Education and is based on a \$9.3 billion biennial budget for K-12 public education in Oregon. The Willamette ESD total budget for 2022-2023 is \$186,115,320.



Staffing Levels

Budgeted full-time employee (FTE) staffing levels for the 2022-2023 budget as compared to the current year are as follows:

Budget Year	Licensed FTE	Classified FTE	Admin/Non-Rep FTE	Total FTE
2022-23	261.98	191.55	45.63	499.16
2021-22	238.19	178.22	41.00	457.41

Challenges in the 2022-23 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. Districts across the state, as well as our region, are grappling with pandemic-induced declining enrollment. Because we are entering the second year of the biennium, much of the loss of enrollment was compensated for in more revenue per student. Despite this, many districts in our region are needing to make painful reductions in their 2022-23 budgets. While this has not yet impacted our agency, state funding for education in the 2023-25 biennium is a very real concern.

Willamette ESD has made efforts in recent years to remain competitive with employee wages and benefits. However, we are not unlike so many other organizations facing a strong headwind in the area of recruitment and retention. Recently our agency had 45 open positions. The budget assumes a 2.25% increase for staff along with funding for increases related to step and insurance. The agency is also facing significant inflationary cost pressures in supplies and contracted services.

Willamette ESD has and will continue to exercise active and prudent fiscal oversight of 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 the workforce, expenditures, and budget.



Opportunities in the 2022-23 Budget Process

Willamette ESD seeks all available avenues of funding for programs to benefit students and will work collaboratively with area school districts and education stakeholders to maximize the opportunity for area children, students, and families. Potential opportunities during the 2022-23 budget year include:

- ODE Partnerships with ESDs (integrated instructional support): The ESD will receive approximately \$800,000 in new money to provide technical support for smaller districts.
- Willamette Career Academy: Last fall the Willamette Career Academy opened its doors to 240 students studying Health Sciences, Diesel Mechanics, and Cosmetology. Because of generous grants received (including \$6.9 million from the 2021 Legislature that will be received in 2022-23) Phase 2 is nearly complete, and we will welcome an additional 240 students this fall when we add Manufacturing, Construction, and Information Technology. This budget includes funding for the WESD to take full ownership of the facility during the 2022-23 fiscal year.
- Increased Local Service (LSP) Plan Commitments: Area school districts have finalized their commitments for service purchase for 2022-23. These service commitments reflect strong confidence and increased levels of demand for Willamette ESD services.
- Elementary & Secondary School Emergency Relief Fund (ESSER) Funds: The WESD will receive approximately \$4.6 million in additional COVID-related relief funds, much targeted for specific programs with the remainder for general use.

Increases to the 2022-23 Budget

There is an increase of \$28.1 million in the 2022-23 Budget over the 2021-22 Budget. Below are some key increases:

- \$8.2 million in WCA Facility Related Costs
- \$4.6 million in additional ESSER Funding
- \$4.0 million Capital Projects Fund (Yamhill Center Remodel)
- \$2.3 million increase in State Funding to Partner Districts
- \$2.3 million in additional Partner Agency Funding
- \$1.7 million increase in WCA Operational Budget
- \$1.5 million in increased State and Federal Dollars for EI/ECSE
- \$0.6 million increase in Contingency Funds
- \$1.0 million increase Regional Educators Network
- \$0.8 million in State Funding for SSA Technical Assistance
- \$0.6 million increase in Regional Programs



School Districts Willamette ESD Serves

Willamette ESD provides services to 21 public school districts in Marion, Polk, and Yamhill counties. Seventeen of the districts are formal partners with Willamette ESD, and the remaining four have withdrawn but continue to purchase services. We also serve several districts statewide accessing specific agency services. The districts in our geographic area vary greatly in enrollment from 167 students in the Falls City School District to Salem-Keizer School District with over 38,000 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 revenues and the permanent local property tax rate. By statute, ESDs are allocated 4.5% of State School Fund revenue with K-12 school districts receiving the remaining 95.5%. Additional revenue is generated through federal and state grants, agreements 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.

The Budget Committee

The Budget Committee has an important role in the continuing development of the agency budget. The committee will meet 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.

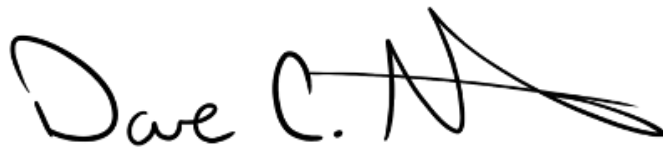
It is the Budget Committee's responsibility to approve the budget document as submitted by the budget officer or as revised by the committee. The committee recommends a level of spending for the year and it also specifies the property tax amount or rate for all funds in the approved budget. At the completion 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 and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year. The Board will itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060. The Superintendent will then ensure all necessary documentation is submitted to the county assessor's office as required by law.

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

Sincerely,

A handwritten signature in black ink that reads "Dave C. Novotney". The signature is fluid and cursive, with a long, sweeping tail on the last name.

Dave Novotney, Ph.D.
Superintendent





Willamette
EDUCATION SERVICE DISTRICT

Introduction





Board of Directors

Arturo Vargas
Zone 1



Frank Pender Jr.
Business
Representative



Vacant
Zone 2



Dr. Sue Monahan
Higher Education
Representative



Alonso Oliveros
Zone 3



Dr. Noelle Carroll
Social Services
Representative



Anna Ali
Zone 4



Bill Linhart
At-Large
Representative



Larry Trott
Board Chair
Zone 5



Ginger Redlinger
Non-Voting
Advisory Member



Administration

Dr. Dave Novotney
Superintendent



Michael Beck
Deputy Superintendent



Tishri Tucker
Executive Assistant



Melissa Ojeda-Hernandez
Executive Director
Human Resources



Gretchen Brunner
Executive Director
School Improvement Services



Dr. Maria Chavez-Haroldson
Director
Equity, Diversity & Inclusion



Michael Clark
Director
Communications and
Public Engagement



Russ Allen
Director
Business Services



Jeff Easter
Director
Facilities



Merced Flores
Interim Director
Oregon Migrant
Education Service
Center



Margo Williams
Executive Director
Special Education



John Nielson
Director
Technology Services



Dr. Ella Taylor
Chief Research Officer
The Center



Our Mission

The Willamette ESD is a multi-faceted agency with a workforce of over 450 highly skilled and caring professionals. Our agency is a student-centered organization serving 21 Oregon school districts with a student population of over 81,000 students (K-12).

Willamette ESD provides approximately 50 services related to Special Education, Technology, School Improvement, and Administrative Services that school districts may purchase from our agency. We also administer numerous grants and contracts to support education in our region and across the state.

In a recent survey, 95% of school district respondents were either satisfied or very satisfied with the services they received from our staff. This is the ninth year in a row our service rating was 94% or higher.



We take great pride in our agency's emphasis on customer service. This year, our school districts were 100% either satisfied or very satisfied with our level of customer service. Simply put, our employees do an amazing job of supporting the school districts in our region. Their skills and commitment produce life-changing services for the children and students of our community!

We are proud of our role in the education community. Our agency mission is the touchpoint that guides us in all of our endeavors. Our Mission Statement is:



Equity, Diversity, and Inclusion at Willamette ESD

History

In 2019, Willamette ESD developed the Diversity, Equity, and Inclusion (DE&I) Team at the WESD. In 2021, the team adopted a new name, The Equity, Diversity, and Inclusion (EDI) Advisory Team.

Equity is the 'why'; diversity is the 'who'; and inclusion is the 'how' of our collaborative work.

Mission

We value the worth and dignity of individuals by actively pursuing equity, diversity, and inclusion for all WESD staff, students, families, and school districts. We strive to create a safe and respectful environment where all can thrive and be successful.

Vision

We envision a workplace culture of belonging, a workplace where equity, diversity, and inclusion are an expectation, a responsibility, and a practice of all individuals at WESD.

Who We Are

We are a collaborative and diverse team that promotes and makes recommendations for embedding EDI practices into the organizational architecture. The EDI Advisory Team consists of fifteen members representative of WESD. The goal of this team is to help develop EDI practitioners so we can best serve diverse students and families in the region we serve.

We also serve as advisors to the Superintendent and the Leadership Team. We respond to departments and staff members making inquiries about EDI practices. The Team recommends research-based strategies, methods, techniques, and professional development opportunities that support racial and cultural equity of historically marginalized groups.

The EDI Advisory Team makes recommendations for changes to practices, policies, procedures, and protocols that are related to creating and sustaining equitable systemic change.

Members

We currently have seven members: Luis Arias, Dr. Maria Chavez-Haroldson, Brant Cheeley, Dr. Pat Ketcham, Julie Meraz, Dr. Lisa Ortiz, Jen Young, Nathan Shay, Sarah Ayon, Austin Spangler, Sandra Gibson, Cynthia Vallez, and Cassie Stafford.

Four work groups have been established: Policy and Procedures, Data and Survey, Communications, and Professional Development. We are prepared to address and advise WESD on EDI matters, concerns, and issues.

EDI Key Initiatives for 2022-2023

- WESD All Staff EDI Climate Survey: This survey is the second EDI climate survey provided for WESD employees. It is designed to capture how staff experience WESD, from a cultural perspective. A thematic analysis of the data will help identify EDI topics the staff are interested in exploring. EDI professional development opportunities include EDI training, dialogues, workshops, and guest speakers.
- Educational Equity Policy (2019): The EDI Advisory Team will examine the tenets of the Educational Equity Policy to identify and propose actionable steps for implementing the policy. The actions identified will be presented to the WESD Superintendent for approval.
- WESD Equity Audit: An equity audit was conducted at WESD in the Spring of 2021. WESD Human Resources Director, in collaboration with the EDI Advisory Team (Policy and Procedures Committee) are currently developing a plan for implementing all recommendations made by audit. Some of the recommendations for needed changes and improvement are in the following areas: recruitment, interviews, hiring, and retention of staff from diverse backgrounds, cultures, race and ethnicity.

EDI Advisory Team: Creating a Culture of Trust

"Grace and Space is a state of being within the culture and environment being created; it is the atmosphere. It is about relationships and trust. As healthy relationships are cultivated in school and work environments—if a community and intention is created which is holding enough and provides enough belonging, safety, freedom, personalization, and authenticity where members can assume and trust best intention—then a space has been created in which trust is paramount and grace can be given and received. A grace-filled space is one in which people can make mistakes—mistakes are expected and accepted, learned from and corrected—and thus handled with grace. Grace is an offering. When mistakes are made, or someone is hurt, those inhabiting a grace-filled space feel safe enough to offer correction and the person who made the error can receive that critique, in the spirit intended, knowing they are not being attacked and therefore have no need to be defensive but instead can correct their actions or make amends." (Ortiz, 2019)

Dr, Lisa Ortiz (she/her)

WESD Autism Spectrum Disorders Consultant and WESD EDI Advisory Team Member



Partner School Districts

Marion County

Cascade SD

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

Gervais SD

Superintendent: Dandy Stevens
dandy_stevens@gervais.k12.or.us

Jefferson SD

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

Mt. Angel SD

Superintendent: Rachel Stucky
rachel.stucky@mtangel.k12.or.us

North Marion SD

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

North Santiam SD

Superintendent: Lee Loving
lee.loving@nsantiam.k12.or.us

Salem-Keizer SD

Superintendent: Christy Perry
perry_christy@salkeiz.k12.or.us

Silver Falls SD

Superintendent: Scott Drue
drue_scott@silverfalls.k12.or.us

St. Paul SD

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

Woodburn SD

Superintendent: Dr. Joe Morelock
jmorelock@woodburnsd.org

Polk County

Central SD

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

Dallas SD

Superintendent: Steve Spencer
steve.spencer@dsd2.org

Falls City SD

Superintendent: Corey Ellis
corey.ellis@fallscity.k12.or.us

Perrydale SD

Superintendent: Dan Dugan
ddugan@perrydale.k12.or.us

Yamhill County

Amity SD

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

Dayton SD

Superintendent: Steve Sugg
Steve.sugg@dayton.k12.or.us

McMinnville SD

Superintendent: Debbie Brockett
dbrockett@msd.k12.or.us

Newberg SD

Superintendent: Dr. Stephen Phillips
phillipss@newberg.k12.or.us

Sheridan SD

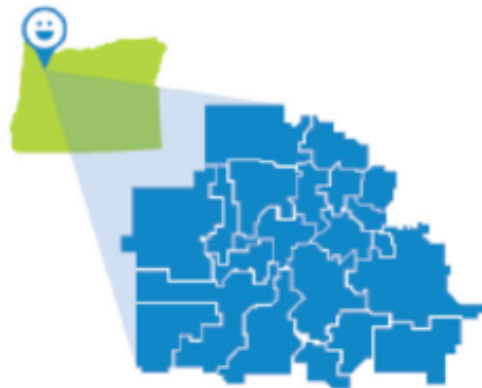
Superintendent: Dorie Vickery
dorie.vickery@sheridan.k12.or.us

Willamina SD

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

Yamhill-Carlton SD

Superintendent: Clint Raever
raeverc@ycschools.org

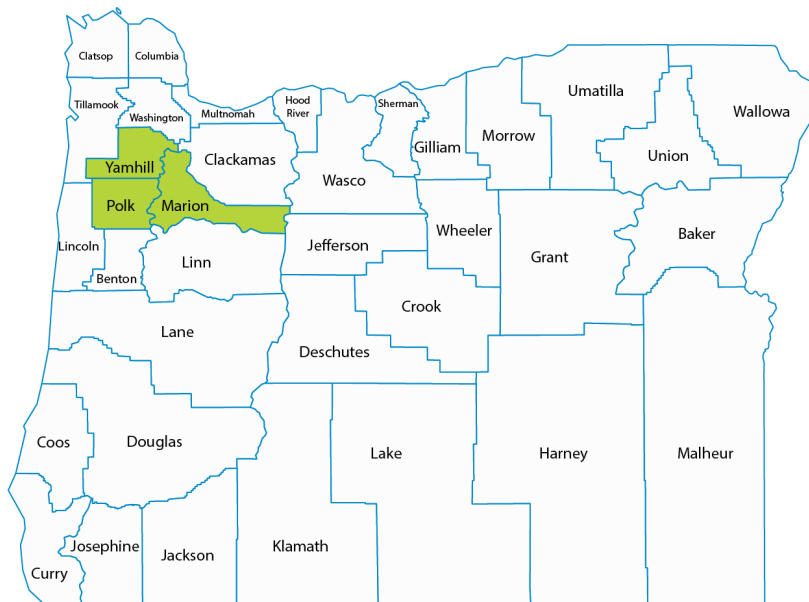


**Serving 21 Partner School Districts
In our Region and additional
districts statewide.**



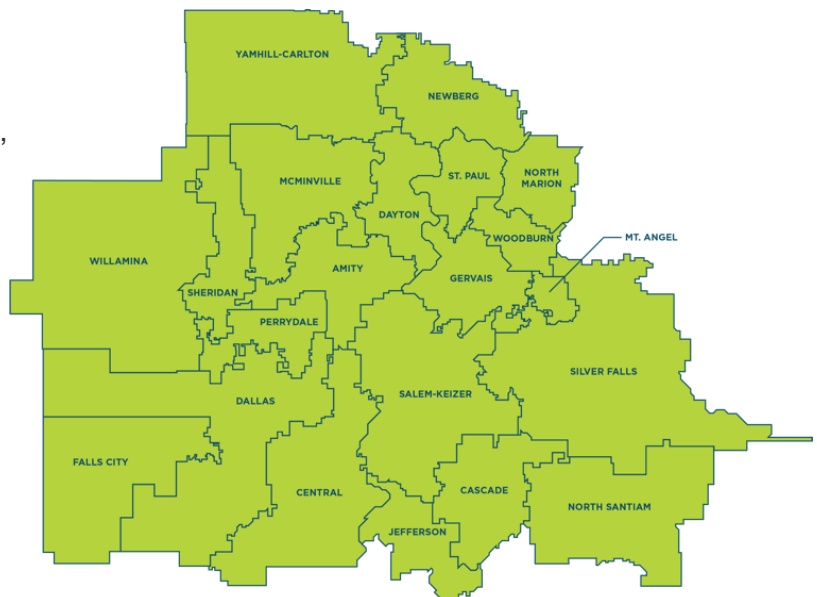
Oregon has more than 1,200 public K-12 schools organized into 197 School Districts and 19 Education Service Districts. ESDs provide regional services to their component school districts, primarily in areas that the school districts alone would not be able to adequately and equitably provide. Examples include high-cost technology systems and children with severe disabilities who qualify under the category of high cost but low incidence. These services are basically offered within four large categories: Special Needs Children, School Improvement, Technology, and Administrative Services.

Oregon Education Service Districts (ESD)



Willamette ESD is a multi-faceted agency with a workforce of over 450 highly skilled and caring professionals. Our agency is a student-centered organization serving 21 Oregon school districts with a student population of over 81,000 students (K-12).

Willamette ESD provides approximately 45 services related to Special Education, Technology, School Improvement, and Administrative Services that school districts may purchase from our agency. We also administer numerous grants and contracts to support education in our region and across the state.





Willamette

EDUCATION SERVICE DISTRICT

90% Apportionment

Based on ODE Estimate 02/25/2022

District	21-22 ADMw Ext	22-23 ADMw Ext	Original 21-22 Allocation	22-23 Allocation	Difference
Amity	94.25	996.23	351,201	397,916	46,715
Cascade	2,926.84	3,004.25	1,084,005	1,199,962	115,957
Central	3,815.83	3,8479.94	1,413,258	1,549,732	136,474
Dallas	3,714.77	3,602.13	1,375,828	1,438,769	62,940
Dayton	1,174.46	1,107.59	434,981	442,395	7,414
Falls City	336.05	336.15	124,462	134,266	9,804
Gervais	1,882.44	1,671.34	697,194	667,569	(29,624)
Jefferson	1,051.74	1,037.31	389,530	414,324	24,794
McMinnville	7,830.64	7,713.18	2,900,211	3,080,811	180,600
Mt. Angel	900.51	861.89	333,519	344,258	10,738
Newberg	5,162.88	5,034.43	1,912,161	2,010,860	98,699
N. Marion	2,160.29	2,102.77	800,100	839,892	39,792
N. Santiam	2,545.87	2,419.50	942,906	966,401	23,494
Perrydale	459.84	459.02	170,310	183,343	13,033
Salem Keizer	51,278.18	49,956.58	18,991,749	19,952,739	961,989
Sheridan	1,146.50	1,136.96	424,626	454,126	29,501
Silver Falls	4,431.34	4,164.92	1,641,222	1,663,559	22,337
St Paul	407.47	423.59	150,913	169,191	18,278
Willamina	1,086.76	1,059.75	402,500	423,287	20,787
Woodburn	7,253.76	7,078.26	2,686,554	2,827,210	140,656
Yamhill Carlton	1,158.90	1,152.82	429,218	460,461	31,243
Total	101,673.32	99,198.61	37,656,450	39,622,071	1,965,621

Note: based on 02/25/2022 ODE ADMw estimate and \$9.3B, 49/51 split



Willamette
EDUCATION SERVICE DISTRICT

Organization Overview



Organization Overview

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

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

An overview of the services WESD provides follows.



WESD Provided Services

Attendance Supervisor

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

Home School Registration

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

Crisis Response Team

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

WESD Support of Partner School Districts

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



Administrative and Support Services

Business Services

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

Courier

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

Criminal History Background Checks

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

Frontline Education Absence Management

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

Human Resources

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



Administrative and Support Services

Legal Services

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

Services available include:

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

Substitute Employee Management System

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

Frontline Education Absence Management Service is required.



Administrative and Support Services

Data Analysis Technical Assistance

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

Grant Writing

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

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

Communication Services

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



Administrative and Support Services

ODS - Early Indicator and Intervention System

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

ODS - Oregon Data Suite

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

Program & Project Evaluation

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



Dr. Ella Taylor
Chief Research Officer
The Center

Programs for Children with Special Needs

Audiology

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

Audiology Evaluations

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

Augmentative Communication

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

Autism Spectrum Disorder Evaluations

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

A circular portrait of Margo Williams, a woman with long brown hair, smiling. The portrait is framed by a thick green border and a dashed blue line. A blue circle overlaps the bottom left of the portrait.

Margo Williams
Executive Director
Special Education

Autism Spectrum Disorder Instructional Assistant

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

Autism Spectrum Disorder Specialist

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

Behavior Intervention Program

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

Behavior Services

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



Margo Williams
Executive Director
Special Education

Programs for Children with Special Needs

Behavior Services - School Psychologist

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

Braille Transcription

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

EI/ECSE Evaluations

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

Nursing

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



Margo Williams
Executive Director
Special Education

Programs for Children with Special Needs

Occupational and Physical Therapy Evaluations

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

Occupational Therapy

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

Physical Therapy

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

Speech/Language Services

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

Transition Specialist Services

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



Margo Williams
Executive Director
Special Education

School Improvement Services

English Language Learner & Migrant Services

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

Individualized School Improvement Services

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

Cascade School Improvement

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

Family Support Advocate

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



Gretchen Brunner
Executive Director
School Improvement Services

School Improvement Services

Library Media Specialist

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

Mid-Willamette Education Consortium

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

School Safety - Sexual Incident Response

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

School Safety - Suicide Prevention

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



School Improvement Services

School Safety - Threat Assessment

WESD provides comprehensive, graduated threat assessment coordination. Our threat assessment team leader collaborates with law enforcement, mental health, intervention specialists and school counselors to effectively manage situations and students of concern. The school safety team also conducts Level Two threat assessments, and the team leader provides timely written summaries at the conclusion of that process. The team leader serves as the education representative on the multi-agency threat assessment team. That multi-agency team reviews all Level Two threat assessments, provides ongoing support for difficult cases, and provides a direct conduit to community services--especially for students deemed at high risk.

Willamette Curriculum Coalition

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

Willamette Promise

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

Work Sample Scoring – ORSkills

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



Technology Services

E-Learning - Destiny Library System

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

E-Learning - Learn 360 Streaming Media

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

E-Learning - Odyssey

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

Email Hosting

Email system hosting is available through the WESD secure data center. Email servers are backed up daily and provide SPAM and virus security. Email is accessed via a desktop client and web-based client, allowing email pickup and access from any location. The WESD email system is MS Exchange using the MS Outlook client.

Internet Connectivity - Last Mile and Internet Bandwidth & Services

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



John Nielson
Director
Technology Services

Technology Services

Network Engineering

WESD offers network engineering services and support to school districts. Services may be purchased in either blocks of time or through the resolution for staff FTE.

PowerSchool Business Software - eFinance

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

PowerSchool Special Education Module - IEP Plus

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

PowerSchool Student Software- eSchool PLUS

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

PowerSchool Special Education

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



John Nielson
Director
Technology Services

Technology Services

PowerSchool Student Information System

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

PowerSchool Support - Level 2

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

Parent Square

Parent Square is the only fully unified product that engages every family with school communications and communications-based services - all the way from the district office to the classroom teacher, and all in one place.

Technology Systems Support

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

Technology Training

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



Major State Grants/Contracts

Regional Inclusive Services

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

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

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

Youth Corrections Education Program

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

Oregon Textbook and Media Center

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



Oregon Migrant Education Service Center

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

Student Success Act

The 2019 Oregon Legislature passed the Student Success Act, which included the creation of a new Early Learning Account to fund investments focused on increasing access to high-quality early care and education for historically-underserved children under the age of five and their families.





Willamette
EDUCATION SERVICE DISTRICT

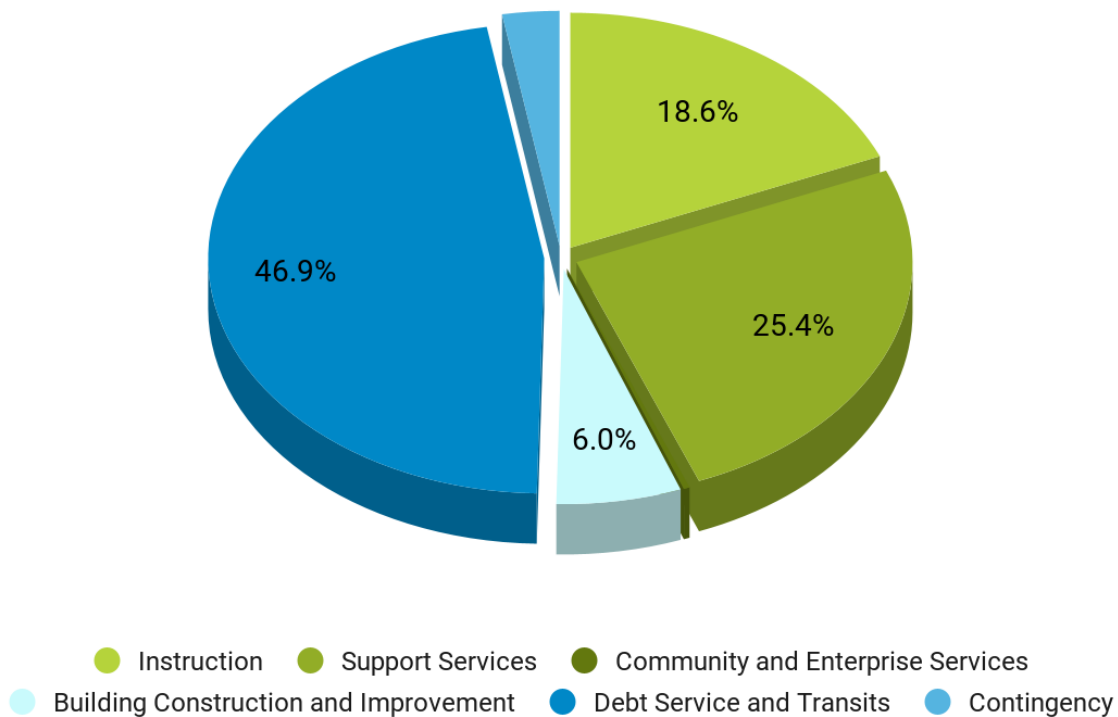
Budget Overview



Willamette Education Service District 2022-2023 Budget

Expenditure Summary by Major Function All Funds

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2021-2022 FTE	2022-2023 Adopted	2022-2023 FTE
1000	Instruction	\$20,320,978	\$25,476,052	\$30,664,950	243.07	\$35,358,281	257.65
2000	Support Services	26,764,739	29,114,935	41,281,078	214.1	48,245,523	240.27
3000	Community and Enterprise Services	44,891	34,910	141,571	0.25	547,096	1.25
4000	Building Construction and Improvement	-	07	-		11,400,000	
5000	Debt Service and Transits	77,998,934	81,474,340	81,181,710		89,010,320	
6000	Contingency	-	-	4,763,052		5,195,000	
		\$125,129,542	\$136,100,237	\$158,032,361	457.41	\$189,756,220	499.16

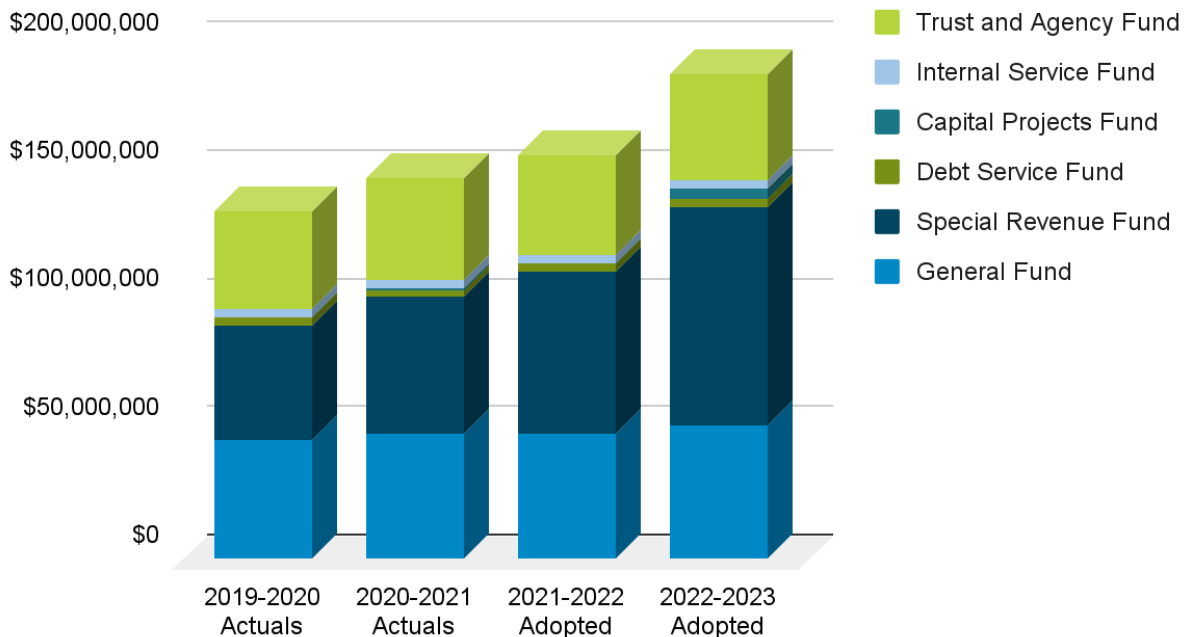


Willamette Education Service District 2022-2023 Budget

Revenue Summary All Funds

Fund Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
100	General Fund	\$46,674,641	\$48,927,108	\$48,800,000	\$51,904,000
200	Special Revenue Fund	44,589,779	53,551,076	63,643,214	85,390,900
300	Debt Service Fund	2,821,145	2,917,852	3,031,953	3,149,820
400	Capital Projects Fund	731,417	731,417	-	4,000,000
600	Internal Service Fund	2,761,632	2,863,167	3,070,194	3,545,000
700	Trust and Agency Fund	38,070,811	39,633,447	39,487,000	41,766,500
		\$135,649,425	\$148,624,066	\$158,032,361	\$189,756,220

4-Year Revenue Comparison



Revenue Summary by Major Account

Fund Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
R1000	Local Sources	\$23,759,131	\$25,469,971	\$26,392,129	\$28,689,782
R2000	Intermediate Sources	12,208	228,155	26,000	25,000
R3000	State Sources	46,919,429	53,331,553	57,336,246	73,506,322
R4000	Federal Sources	7,447,160	7,748,212	12,382,662	16,138,220
R5000	Other Sources	57,511,497	61,846,175	61,895,324	71,396,896
		\$135,649,425	\$148,624,066	\$158,032,361	\$189,756,220

Willamette Education Service District 2022-2023 Budget

Expenditure Summary by Major Account - All Funds

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
100	Salaries	\$20,648,179	\$22,958,074	\$28,357,834	\$31,462,541
200	Associated Payroll Costs	11,845,220	12,746,116	16,781,900	17,701,124
300	Purchased Services	10,969,155	12,371,174	18,478,619	23,678,249
400	Supplies & Materials	1,486,874	3,770,142	4,773,051	6,427,135
500	Capital Outlay	247,710	403,393	710,270	12,647,588
600	Other Objects	4,740,873	6,026,249	6,017,878	6,519,083
700	Debt Service Transfer	516,936	517,781	516,936	516,936
700	Other Transfers	74,674,594	77,307,308	77,827,149	85,608,564
800	Contingencies	-	-	4,568,724	5,195,000
		\$125,129,542	\$136,100,237	\$158,032,361	\$189,756,220

FTE

Account Group	Account Title	2021-2022 FTE	2022-2023 FTE
100	Salaries	421.81	446.39
300	Purchased Services	35.60	53.21
		457.41	499.6

Willamette Education Service District 2022-2023 Budget

Summary of Requirements

By Major Function	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
Instruction	\$20,320,978	\$25,476,052	\$30,664,950	\$35,358,281
Support Services	26,764,739	29,114,935	41,281,078	48,245,523
Enterprise & Community Services	44,891	34,910	141,571	547,096
Building Construction & Improvement	-	731,417-	-	11,400,000
Transit, Debt Service & Transfers	77,998,934	80,742,923	81,181,710	89,010,320
Contingencies	-	-	4,763,052	5,195,000
Total	\$125,129,542	\$136,100,237	\$158,032,361	\$189,756,220

By Major Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
General Fund	\$42,406,334	\$43,839,089	\$48,800,000	\$51,904,000
Special Revenue Fund	40,685,505	48,125,325	63,643,214	85,390,900
Debt Service Fund	2,807,404	2,917,834	3,031,953	3,149,820
Capital Projects Fund	-	731,417-	-	4,000,000
Internal Service Fund	2,002,560	2,148,692	3,070,194	3,545,000
Trust & Agency Fund	37,227,739	38,337,971	39,487,000	41,766,500
Total	\$125,129,542	\$136,100,237	\$158,032,361	\$189,756,220

Willamette Education Service District 2022-2023 Budget

Summary of Requirements

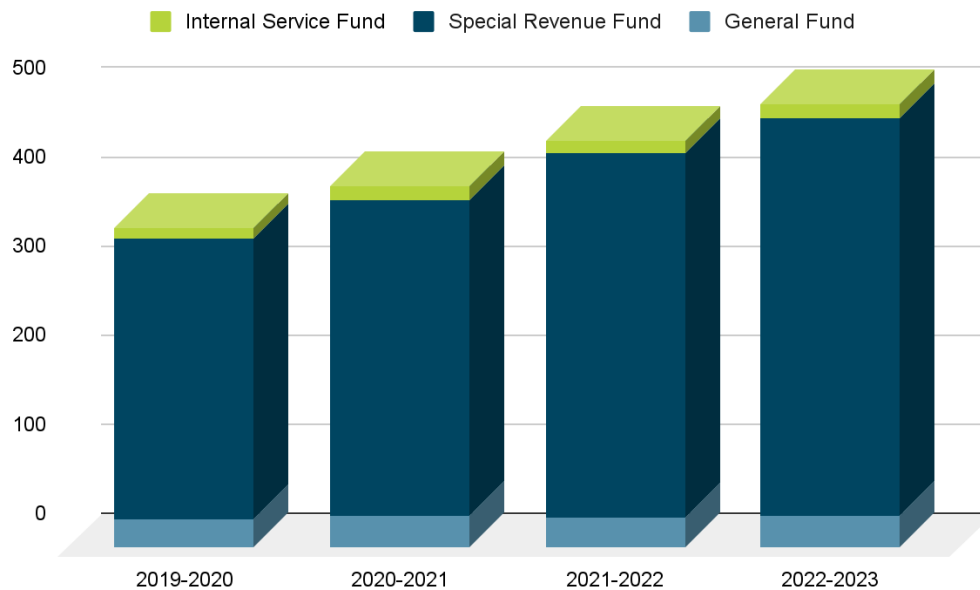
Individual Funds

General Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
Support Services	\$5,030,839	\$5,096,102	\$5,997,890	\$6,240,000
Debt Service	516,936	517,781	516,936	516,936
Other Uses	36,858,558	38,225,205	37,716,450	40,147,064
Contingency	-	-	4,568,724	5,000,000
Total Requirements General Fund	\$42,406,334	\$43,839,089	\$48,800,000	\$51,904,000
Special Revenue Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
Instruction	\$20,320,978	\$25,476,052	\$30,664,950	\$35,358,281
Support Services	19,731,340	21,870,141	32,407,322	38,655,523
Enterprise and Community Services	44,891	34,910	141,571	547,096
Facility Acquisition	-	-	-	7,400,000
Transfers	588,297	744,132	429,371	3,430,000
Total Requirements Special Revenue Fund	\$40,685,505	\$48,125,235	\$63,643,214	\$85,390,900
Debt Service Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
Principal and Interest payments	\$2,807,404	\$2,917,834	\$3,031,953	\$3,149,820
Total Requirements Debt Service Fund	\$2,807,404	\$2,917,834	\$3,031,953	\$3,149,820
Capital Projects Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
Capital Outlay	\$ -	\$731,417	\$ -	\$4,000,000
Total Requirements Capital Projects Fund	\$ -	\$731,417	\$ -	\$4,000,000
Internal Service Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
Support Services	\$2,002,560	\$2,148,692	\$2,875,866	\$3,350,000
Contingency	-	-	194,328	195,000
Total Requirements Capital Projects Fund	\$2,002,560	\$2,148,692	\$3,070,194	\$3,545,000
Trust and Agency Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
Transfers & Transits	\$37,227,739	\$38,337,971	\$39,487,000	\$41,766,500
Total Requirements Trust & Agency Fund	\$37,227,739	\$38,337,971	\$39,487,000	\$41,766,500
Total Requirements All Funds	\$125,129,542	\$135,368,820	\$158,032,361	\$189,756,220

Willamette Education Service District 2022-2023 Budget

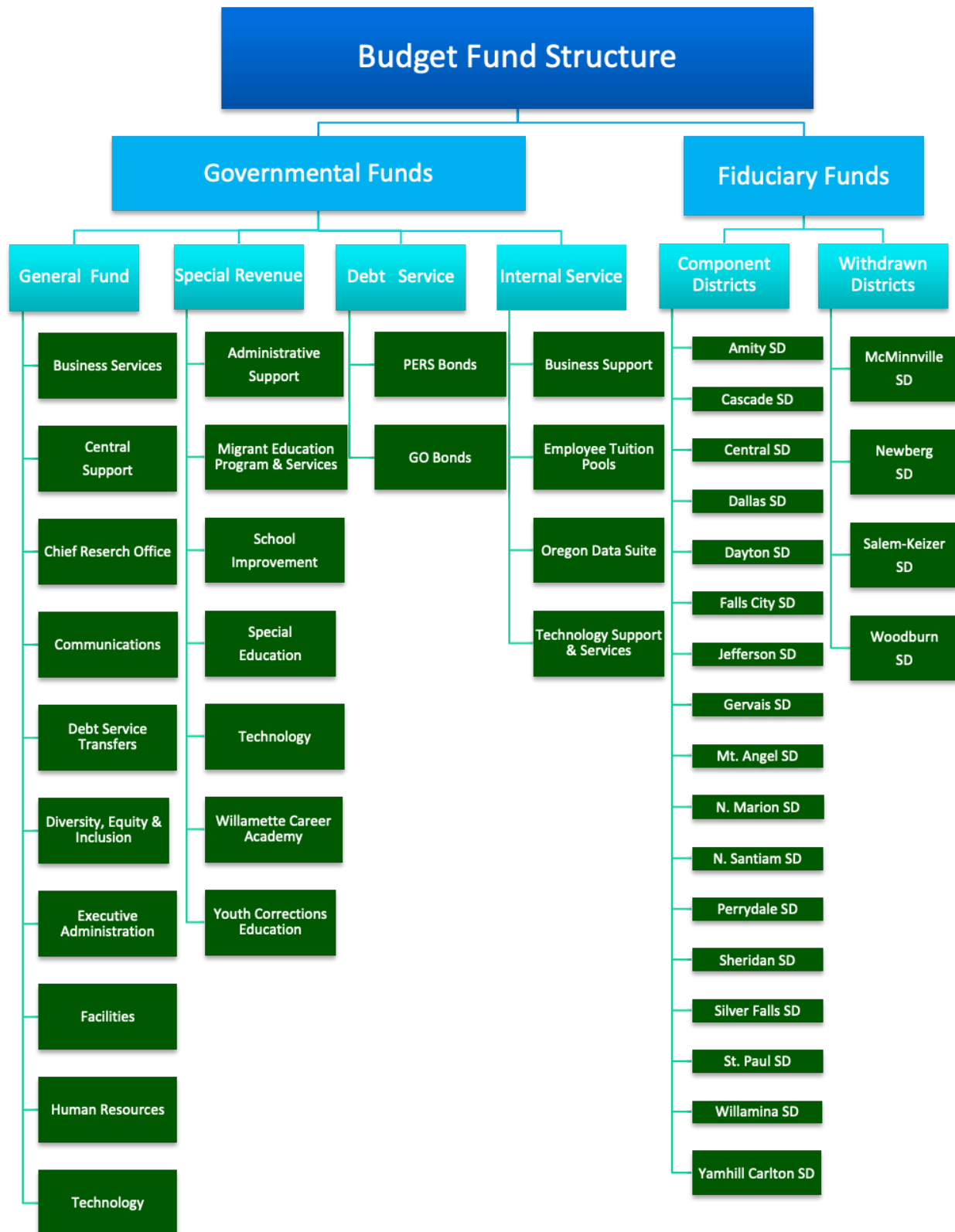
FTE by Fund

Fund	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
General Fund	31.4	36.12	33.35	35.62
Special Revenue Fund	316.68	354.38	410.25	446.20
Internal Service Fund	11.84	15.65	13.82	16.78
TOTAL FTE	359.92	406.15	457.41	499.60
% Increase or Decrease		13%	13%	9%



FTE by Category

Fund	Licensed	Classified	Admin	Confidential/Non Represented	Total 2022-2023
General Fund	-	23.45	8.10	4.07	35.62
Special Revenue Fund	261.98	152.19	18.37	14.67	446.20
Internal Service Fund	-	15.91	0.40	0.47	16.78
	261.98	191.55	26.87	19.21	499.60





Willamette
EDUCATION SERVICE DISTRICT

General Fund



General Fund

The General Fund accounts for the financial resources of WESD resources that are not legally restricted to expenditures for specified purposes. Revenue sources are State School Fund (SSF) payments, property taxes, fees charged to grants, rental income and other miscellaneous sources. The General Fund maintains a fund balance in the amount of 4-10% of the total General Fund Budget. The fund balance has grown by an average of 18% per year for the last decade.

90% of SSF and property tax money received by an ESD must be allocated to its partner districts. Each WESD partner district has a Trust and Agency Fund where their allocation is transferred monthly as payments are received.

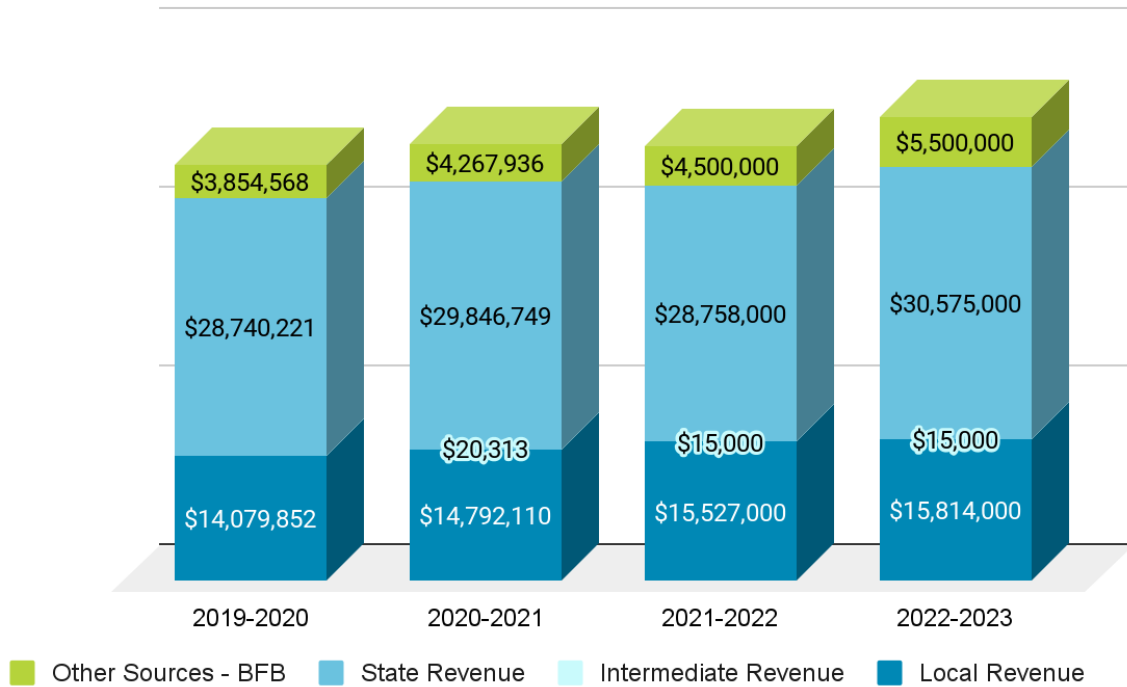
The General Fund supports general WESD operations such as Executive Administration, Human Resources, Business Services, Communications, Facilities, Technology, School Improvement and Equity Diversity and Inclusion. The General Fund budget includes facilities maintenance, utilities, legal fees, insurance, and other miscellaneous expenses, as well as a transfer for the Marion Center renovation debt.



Willamette Education Service District 2022-2023 Budget

Resource Summary General Fund

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
100	General Fund				
R1000	Local Revenue	\$14,079,852	\$14,792,110	\$15,527,000	\$15,814,000
R2000	Intermediate Revenue	-	20,313	15,000	15,000
R3000	State Revenue	28,740,221	29,846,749	28,758,000	30,575,000
	Total Revenue	\$42,820,073	\$44,659,172	\$44,300,000	\$46,404,000
R5000	Other Sources - BFB	\$3,854,568	\$4,267,936	\$4,500,000	\$5,500,000
TOTAL GENERAL FUND RESOURCES		\$46,674,641	\$48,927,108	\$48,800,000	\$51,904,000



Willamette Education Service District 2022-2023 Budget

Resource Detail General Fund

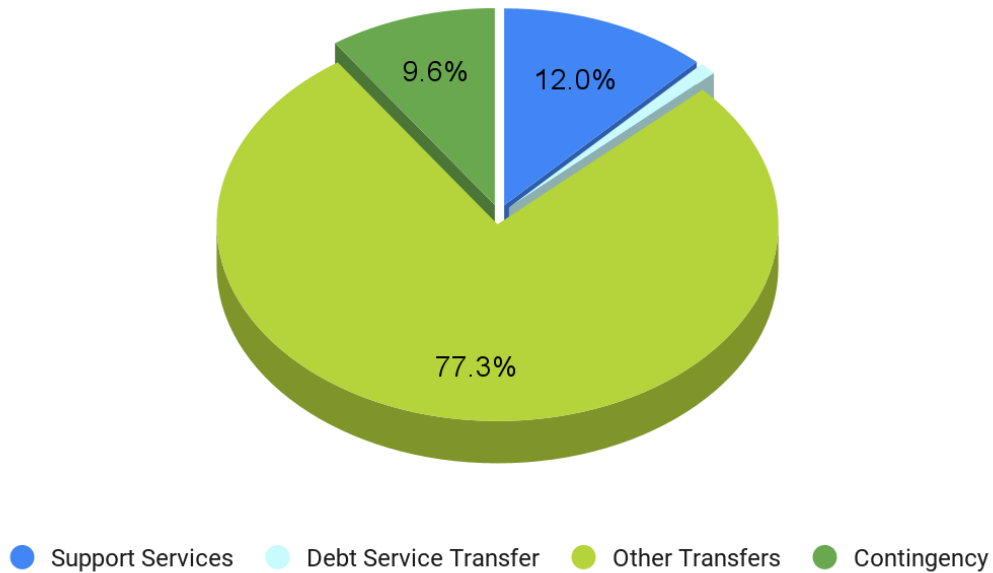
Revenue Account Code	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
100	General Fund				
R1111	Current Year Taxes	\$11,787,872	\$12,377,588	\$12,850,000	\$13,250,000
R1112	Prior Year Taxes	244,725	231,238	212,500	225,000
R1114	Payments in Lieu Property Taxes	9,368	18,181	5,000	10,000
R1500	Earnings on Investments	344,596	137,915	200,000	100,000
R1910	Rentals	41,241	60	20,000	15,000
R1920	Contributions/Donations	-	10	-	-
R1940	Services to Other LEAs	3,940	-	7,500	3,000
R1960	Recovery of Prior Years' Expense	3,155	-	500	500
R1980	Fees Charged to Grants	1,520,281	1,911,092	2,107,000	2,100,000
R1990	Miscellaneous	64,972	62,674	59,000	55,000
R1992	Erate	58,645	52,495	65,000	55,000
R1994	Fingerprinting	685	486	500	500
R1998	Intra-Agency Invoices	371	371	-	-
	Local Revenue Total	\$14,079,852	\$14,792,110	\$15,527,000	\$15,814,000
R2199	Intermediate Sources	\$ -	\$20,313	\$15,000	\$15,000
	Intermediate Revenue Total	\$ -	\$20,313	\$15,000	\$15,000
R3101	SSF-General Support	\$28,711,009	\$29,760,414	\$28,723,000	\$30,520,000
R3104	SSF-General Support	\$29,212	\$86,335	\$35,000	\$55,000
	State Revenue Total	\$28,740,221	\$29,846,749	\$28,758,000	\$30,575,000
	Total Revenue	\$42,820,072	\$44,659,172	\$44,300,000	\$46,404,000
R5400	Beginning Fund Balance	\$3,854,568	\$4,267,936	\$4,500,000	\$5,500,000
	Other Resource Total	\$3,854,568	\$4,267,936	\$4,500,000	\$5,500,000
	TOTAL GENERAL FUND	\$46,674,641	\$48,927,108	\$48,800,000	\$51,904,000

Willamette Education Service District 2022-2023 Budget

Expenditure Summary by Major Function

Major Function	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2021-2022 FTE	2022-2023 Adopted	2022-2023 FTE
2000	Support Services	\$5,030,839	\$5,096,102	\$5,997,890	33.00	\$6,240,000	35.62
5000	Debt Service Transfer	516,936	517,781	516,936		516,936	
5000	Other Transfers	36,858,558	38,225,205	37,716,450		40,147,064	
6000	Contingency	-	-	4,568,724		5,000,000	
		\$42,406,334	\$43,839,089	\$48,800,000	33.35	\$51,904,000	35.62

Function Categories as a % of Total Budget

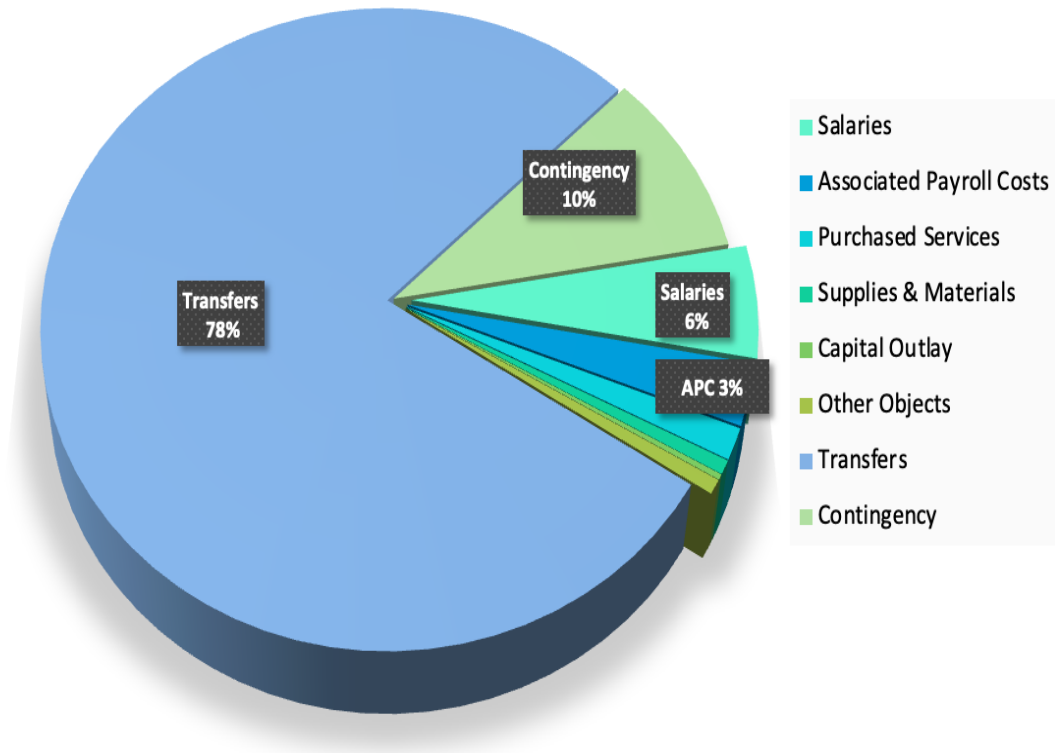


Willamette Education Service District 2022-2023 Budget

Expenditure Summary by Major Account

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2021-2022 FTE	2022-2023 Adopted	2022-2023 FTE
100	Salaries	\$2,281,807	\$2,459,916	\$2,679,462	33.35	\$2,941,249	35.62
	Associated Payroll						
200	Costs	1,225,271	1,280,178	1,474,360		1,607,290	
300	Purchased Services	695,275	634,194	940,905		818,187	
400	Supplies & Materials	291,605	291,269	355,293		356,822	
500	Capital Outlay	247,710	131,084	205,000		140,000	
600	Other Objects	289,171	299,462	342,870		376,452	
700	Transfers	37,375,494	38,742,986	38,233,386		40,664,000	
800	Contingency	-	-	4,568,724		5,000,000	
		\$42,406,334	\$43,839,089	\$48,800,000	33.35	\$51,904,000	35.62

Expenditures by Object



Willamette Education Service District 2022-2023 Budget

General Fund FTE Summary

Function	Function Title	Major Account	Account Title	2019-2020 FTE	2020-2021 FTE	2021-2022 FTE	2022-2023 FTE
2110	Home School Registration	100	Salaries	0.10	0.10	0.20	0.20
2310	Board of Education	100	Salaries	0.20	0.20	0.20	0.20
2320	Executive Administration	100	Salaries	2.20	2.65	2.90	3.30
2410	Office of the Principal	100	Salaries	-	-	-	0.30
2520	Fiscal Services	100	Salaries	7.15	7.26	8.33	9.27
2540	Operations & Facilities	100	Salaries	6.23	7.10	6.55	7.10
2610	Central Support	100	Salaries	2.73	2.73	1.78	1.78
2620	Research Center	100	Salaries	1.05	1.05	0.60	0.60
2630	Communication Services	100	Salaries	1.40	2.00	2.00	2.00
2640	Human Resources	100	Salaries	6.00	6.00	6.00	6.00
2660	Technology Services	100	Salaries	5.05	4.67	4.67	4.67
2690	Diversity, Equity & Inclusion	100	Salaries	-	-	0.12	0.20
Total General Fund				32.10	33.76	33.35	35.62

Willamette Education Service District 2022-2023 Budget

100 General Fund									
Function	Function Title	Major Account	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021- 2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
2110	Home School Registration	100	Salaries	\$4,951	\$5,560	\$11,972	\$9,489	\$9,489	\$9,489
		200	Associated Payroll Costs	3,211	3,475	7,879	6,721	6,721	6,721
		300	Purchased Services	820	5	208	608	608	608
			Program Total	\$8,982	\$9,040	\$20,059	\$16,818	\$16,818	\$16,818
2112	Attendance Services	100	Salaries	\$2,304	\$2,304	\$2,800	\$2,800	\$2,800	\$2,800
		200	Associated Payroll Costs	300	437	820	880	880	880
		300	Purchased Services	-	1,102	915	915	915	915
		400	Supplies & Materials	-	50	-	-	-	-
			Program Total	\$2,604	\$3,894	\$4,535	\$4,595	\$4,595	\$4,595
2139	Crisis Response Team	100	Salaries	\$1,103	\$1,401	\$1,500	\$1,500	\$1,500	\$1,500
		200	Associated Payroll Costs	345	595	482	471	471	471
		300	Purchased Services	-	-	500	500	500	500
		400	Supplies & Materials	85	50	1,482	1,482	1,482	1,482
			Program Total	\$1,533	\$2,046	\$3,964	\$3,953	\$3,953	\$3,953
2240	Staff Development	300	Purchased Services	\$3,500	\$ -	\$ -	\$3,350	\$3,350	\$3,350
		400	Supplies & Materials	-	-	-	-	-	-
			Program Total	\$3,500	\$ -	\$ -	\$3,350	\$3,350	\$3,350
2310	Board of Education	100	Salaries	\$15,527	\$16,314	\$16,600	\$16,973	\$16,973	\$16,973
		200	Associated Payroll Costs	9,004	9,432	9,889	10,016	10,016	10,016
		300	Purchased Services	111,809	73,735	110,565	107,765	107,765	107,765
		400	Supplies & Materials	4,434	3,660	6,000	6,000	6,000	6,000
		600	Other Objects	173,075	215,685	231,993	255,207	255,207	255,207
			Program Total	\$313,849	\$318,826	\$375,047	\$395,961	\$395,961	\$395,961

2320	Executive Administration	100	Salaries	\$323,602	\$378,971	\$405,071	\$446,599	\$446,599	\$446,599
		200	Associated Payroll Costs	174,625	201,247	212,403	215,038	215,038	215,038
		300	Purchased Services	3,717	214	7,162	14,062	14,062	14,062
		400	Supplies & Materials	10,762	1,008	9,941	16,500	16,500	16,500
		600	Other Objects	-	2,345	2,350	3,500	3,500	3,500
			Program Total	\$512,707	\$583,786	\$636,927	\$695,699	\$695,699	\$695,699
2410	Office of the Principal	100	Salaries	\$ -	\$ -	\$ -	\$39,270	\$39,270	\$39,270
		200	Associated Payroll Costs	.	-	-	20,361	20,361	20,361
		300	Purchased Services	-	-	-	56	56	56
		400	Supplies & Materials	-	-	-	200	200	200
			Program Total	\$ -	\$ -	\$ -	\$59,887	\$59,887	\$59,887
2520	Fiscal Services	100	Salaries	\$483,615	\$495,644	\$584,147	\$665,440	\$665,440	\$665,440
		200	Associated Payroll Costs	272,429	257,426	321,750	362,921	362,921	362,921
		300	Purchased Services	14,755	15,803	24,622	21,500	21,500	21,500
		400	Supplies & Materials	27,214	19,342	36,000	26,000	26,000	26,000
		600	Other Objects	36,480	16,450	22,800	20,000	20,000	20,000
			Program Total	\$834,494	\$804,665	\$989,319	\$1,095,861	\$1,095,861	\$1,095,861
2540	Operations & Facilities	100	Salaries	\$336,707	\$389,425	\$393,475	\$477,291	\$477,291	\$477,291
		200	Associated Payroll Costs	183,777	211,725	249,191	306,389	306,389	306,389
		300	Purchased Services	317,210	327,010	430,602	346,892	346,892	346,892
		400	Supplies & Materials	52,793	78,540	58,000	63,500	63,500	63,500
		500	Capital Outlay	181,735	82,084	115,000	50,000	50,000	50,000
		600	Other Objects	50,343	46,657	61,477	74,395	74,395	74,395
			Program Total	\$1,122,564	\$1,135,441	\$1,307,745	\$1,318,467	\$1,318,467	\$1,318,467
2610	Central Support	100	Salaries	\$121,499	\$113,541	\$98,475	\$100,989	\$100,989	\$100,989
		200	Associated Payroll Costs	81,385	69,940	65,280	66,250	66,250	66,250
		300	Purchased	72,419	56,718	80,698	75,198	75,198	75,198

			Services						
		400	Supplies & Materials	26,509	2,318	25,360	23,000	23,000	23,000
		600	Other Objects	48	20	1,250	1,350	1,350	1,350
			Program Total	\$301,860	\$242,537	\$271,063	\$266,787	\$266,787	\$266,787
2620	Research Center	100	Salaries	\$92,996	\$47,157	\$83,772	\$85,657	\$85,657	\$85,657
		200	Associated Payroll Costs	42,989	20,602	43,043	39,306	39,306	39,306
		300	Purchased Services	302	43	1,544	1,544	1,544	1,544
		400	Supplies and Materials	-	-	250	250	250	250
		600	Other Objects	1,411	595	1,000	1,000	1,000	1,000
			Program Total	\$137,697	\$68,397	\$129,609	\$127,757	\$127,757	\$127,757
2630	Communication Services	100	Salaries	\$161,248	\$174,435	\$192,113	\$196,421	\$196,421	\$196,421
		200	Associated Payroll Costs	58,736	82,866	99,056	100,041	100,041	100,041
		300	Purchased Services	197	835	11,355	9,354	9,354	9,354
		400	Supplies & Materials	14,640	20,211	16,250	18,250	18,250	18,250
		600	Other Objects	-	455	500	500	500	500
			Program Total	\$234,821	\$278,802	\$319,274	\$324,566	\$324,566	\$324,566
2640	Human Resources	100	Salaries	\$387,495	\$438,930	\$456,445	\$461,519	\$461,519	\$461,519
		200	Associated Payroll Costs	210,795	216,010	226,473	240,065	240,065	240,065
		300	Purchased Services	47,643	44,947	66,811	54,886	54,886	54,886
		400	Supplies & Materials	14,368	40,153	52,750	52,380	52,380	52,380
		600	Other Objects	24,750	2,760	4,500	3,500	3,500	3,500
			Program Total	\$685,051	\$742,800	\$806,979	\$812,350	\$812,350	\$812,350
2660	Technology Services	100	Salaries	\$350,759	\$396,234	\$419,917	\$410,358	\$410,358	\$410,358
		200	Associated Payroll Costs	187,591	206,710	220,322	215,169	215,169	215,169
		300	Purchased Services	122,903	113,780	198,416	174,050	174,050	174,050
		400	Supplies & Materials	140,799	125,988	149,260	149,260	149,260	149,260
		500	Capital Outlay	65,975	49,000	90,000	90,000	90,000	90,000

		600	Other Objects	3,066	14,496	17,000	17,000	17,000	17,000
			Program Total	\$871,093	\$906,207	\$1,094,915	\$1,055,837	\$1,055,837	\$1,055,837
2690	Diversity, Equity & Inclusion	100	Salaries	\$ -	\$ -	\$13,175	\$26,943	\$26,943	\$26,943
		200	Associated Payroll Costs	-	-	6,653	13,439	13,439	13,439
		300	Purchased Services	-	-	7,507	7,507	7,507	7,507
			Program Total	\$ -	\$ -	\$27,335	\$47,889	\$47,889	\$47,889
2700	Supplemental Retirement	200	Associated Payroll Costs	\$85	-\$287	\$11,119	\$10,167	\$11,119	\$11,119
			Program Total	\$85	-\$287	\$11,119	\$10,167	\$10,167	\$10,167
5200	Transfers	700	Debt Service	\$516,936	\$517,781	\$516,936	\$516,936	\$516,936	\$516,936
		700	Capital Projects				452,120	452,120	452,120
		700	Program Support	153,667	40,954	60,000	40,000	40,000	40,000
			Program Total	\$670,603	\$558,735	\$576,936	\$1,009,056	\$1,009,056	\$1,009,056
5201	Apportionment to Districts	700	Transfer	\$36,704,891	\$38,184,251	\$37,656,450	\$39,655,000	\$39,655,000	\$39,655,000
			Program Total	\$36,704,891	\$38,184,251	\$37,656,450	\$39,655,000	\$39,655,000	\$39,655,000
6110	Contingency	800	Other Uses	\$ -	\$ -	\$4,568,724	\$5,000,000	\$5,000,000	\$5,000,000
			Program Total	\$ -	\$ -	\$4,568,724	\$5,000,000	\$5,000,000	\$5,000,000
TOTAL GENERAL FUND				\$42,406,334	\$43,839,139	\$48,800,000	\$51,904,000	\$51,904,000	\$51,904,000



Willamette
EDUCATION SERVICE DISTRICT

Special Revenue Fund



Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of revenue that is legally restricted to expenditures for specified purposes. Revenue sources include federal and state contracts and grants, intergovernmental agreements, donations, and other miscellaneous dedicated revenue.

Programs funded include Early Childhood/Early Childhood Special Education (EI/ECSE), the Regional Inclusive Services for low incidence handicapping conditions, Youth Corrections, the Student Success Act, the Regional Education Network, Migrant Education Programs and the Oregon Migrant Education Service Center.

The Special Revenue Fund also accounts for transfers from our partner districts' Trust and Agency funds to support the services WESD provides through each district's Local Service Plans (LSP). LSP Services fall under four categories:

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

Programs for Children with Special Needs include Evaluations for Early Intervention, Autism and Audiology, Occupational and Physical Therapy Services, Autism and Audiology Services, K-12 Speech/Language Services, Nursing Services and Behavior Services.

School Improvement programs include School Safety/Threat Assessment, Family Support Advocates, curriculum and collaborative services and the Willamette Promise.

Technology provides technology systems training and support, network security, internet connectivity, school business financial software and support, student information systems and other services.

Administrative supports include services offered by the Center for Education Innovation, Evaluation and Research, Business, Communications and Legal services, criminal background checks, substitute management and Oregon Data Suite.

Major Grants and Contracts

• Early Childhood/Early Childhood Special Education (EI/ECSE)	\$19,863,164
• Willamette Career Academy	\$11,271,416
• Elementary and Secondary School Emergency Relief)	\$6,725,000
• Regional Inclusive Services	\$5,794,309
• Youth Corrections Education Program (YCEP)	\$4,499,402
• Student Success Act	\$3,710,936
• Willamette Migrant Services	\$2,341,660
• Oregon Migrant Education Service Center (OMESC)	\$1,834,413
• Regional Educators Network	\$1,730,405
• Willamette Promise	\$1,085,866

Local Service Plan

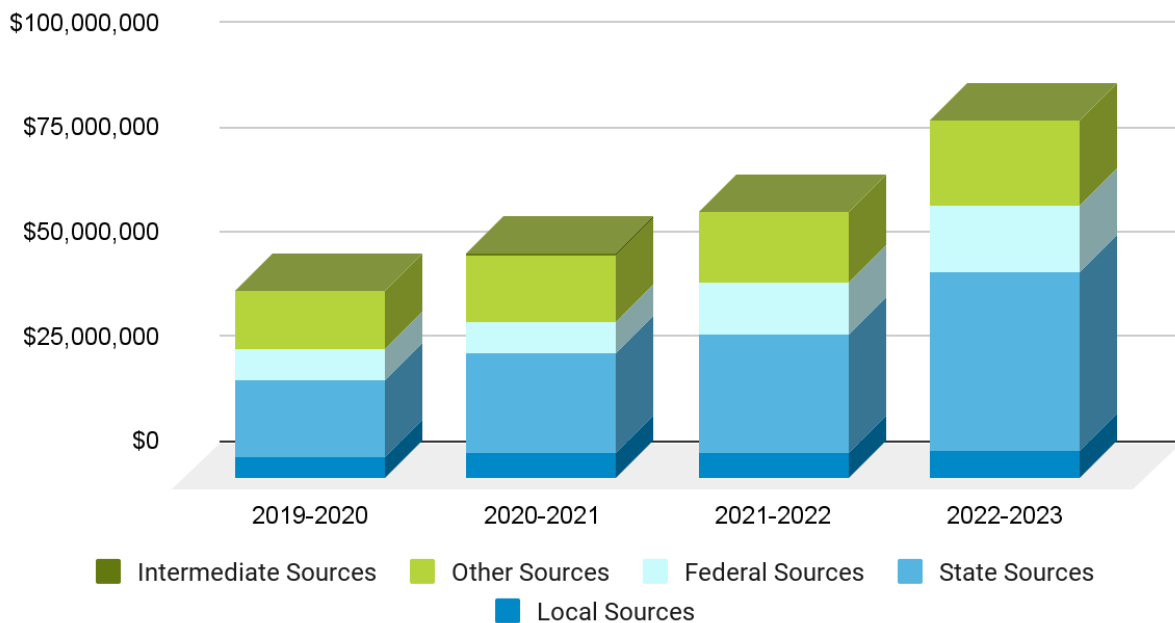
• Special Education Services	\$9,230,171
• Technology Services and Support	\$1,614,552
• School Improvement Services	\$3,004,199
• Administrative Services	\$3,935,877

Willamette Education Service District 2022-2023 Budget

Revenue Summary

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
200	Special Revenue Fund				
R1000	Local Sources	\$5,147,205	\$6,187,436	\$5,817,700	\$6,298,250
R2000	Intermediate Sources	12,208	207,842	11,000	10,000
R3000	State Sources	18,179,209	23,484,804	28,578,246	42,931,322
R4000	Federal Sources	7,447,160	7,748,212	12,382,662	16,138,220
R5000	Other Sources	13,803,997	15,922,782	16,853,606	20,013,108
	Fund 200 Total	\$44,589,779	\$53,551,076	\$63,643,214	\$85,390,900

Revenue Comparison



Willamette Education Service District 2022-2023 Budget

Resource Detail

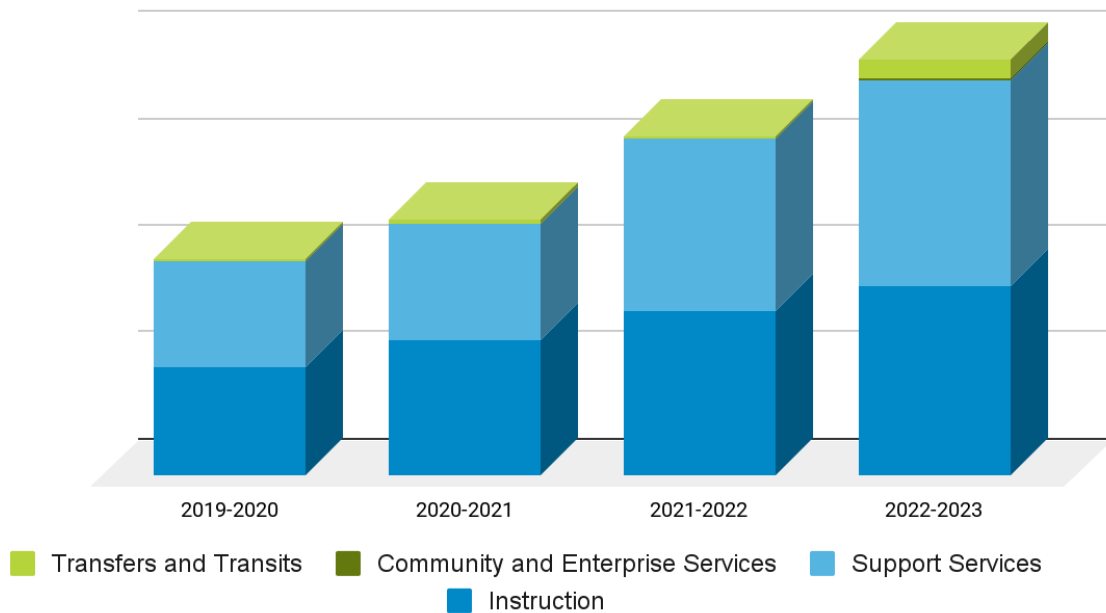
Revenue Account	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
200	Special Revenue Fund						
R1612	Lunch Sales - Reimbursable	\$ -	\$ -	\$ -	\$20,000	\$20,000	\$20,000
R1740	Student Fees	46,283	51,752	30,000	30,000	30,000	30,000
R1920	Contributions/ Donations	46,045	752,795	300,000	322,600	322,600	322,600
R1940	Services to Other LEAs	2,085,748	2,721,199	2,904,688	2,882,294	2,882,294	2,882,294
R1960	Recovery of Prior Years' Expense	23,766	49,016	-	-	-	-
R1990	Miscellaneous	469,523	265,984	253,135	301,209	301,209	301,209
R1991	Medicaid	32,373	34,761	50,000	50,000	50,000	50,000
R1992	Erate	192,127	171,978	255,634	255,634	255,634	255,634
R1994	Background Checks	493	131	1,500	1,568	1,568	1,568
R1998	Intra-Agency Invoices	344,803	186,303	257,192	240,355	240,355	240,355
R1999	ODE Fed Non-Circular A-133	1,906,045	1,953,516	2,586,551	2,194,590	2,194,590	2,194,590
	Local Revenue Total	\$5,147,205	\$6,187,436	\$6,638,700	\$6,298,250	\$6,298,250	\$6,298,250
R2200	Restricted Revenue	\$12,208	\$207,842	\$11,000	\$10,000	\$10,000	\$10,000
	Intermediate Revenue Total	\$12,208	\$207,842	\$11,000	\$10,000	\$10,000	\$10,000
R3299	Restricted Grants Other	\$18,179,209	\$23,484,804	\$28,475,025	\$39,290,422	\$39,290,422	\$42,931,322
	State Revenue Total	\$18,179,209	\$23,484,804	\$28,475,025	\$39,290,422	\$39,290,422	\$42,931,322
R4500	Restricted Federal through State	\$7,447,160	\$7,748,212	\$12,382,662	\$15,746,744	\$15,746,744	\$15,746,744
R4505	Federal Reimbursement Food Service	-	-	-	\$391,476	\$391,476	\$391,476
	Federal Revenue Total	\$7,447,160	\$7,748,212	\$12,382,662	\$16,138,220	\$16,138,220	\$16,138,220
	Total Revenue	\$30,785,782	\$37,628,294	\$47,507,387	\$61,736,892	\$61,736,892	\$65,377,792
	Other Resources						
R5200	Interfund Transfers	\$101,547	\$875,049	\$247,685	\$148,653	\$148,653	\$148,653
R5202	Resolution Transfers	11,269,941	11,143,459	14,615,789	16,447,516	16,447,516	16,447,516
R5400	Beginning Fund Balance	2,432,509	3,904,273	1,272,353	3,416,939	3,416,939	3,416,939
	Other Resource Total	\$13,803,997	\$15,922,782	\$16,135,827	\$20,013,108	\$20,013,108	\$20,013,108
TOTAL SPECIAL REVENUE FUND		\$44,589,779	\$53,551,076	\$63,643,214	\$81,750,000	\$81,750,000	\$85,390,900

Willamette Education Service District 2022-2023 Budget

Summary by Major Function

200 Special Revenue Fund							
Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2021-2022 FTE	2022-2023 Adopted	2022-2023 FTE
1000	Instruction	\$20,320,978	\$25,476,052	\$30,664,950	243.07	\$35,358,281	257.65
2000	Support Services	19,731,340	21,870,141	32,407,322	166.93	38,655,523	188.31
3000	Community and Enterprise Services	44,891	34,910	141,571	0.25	547,096	1.25
4000	Facility Acquisition	-	-	-		7,400,000	
5000	Transfers and Transits	588,297	744,132	429,371		3,430,000	
		\$40,685,505	\$48,125,235	\$63,643,214	410.25	\$85,390,900	447.20

Comparison by Function

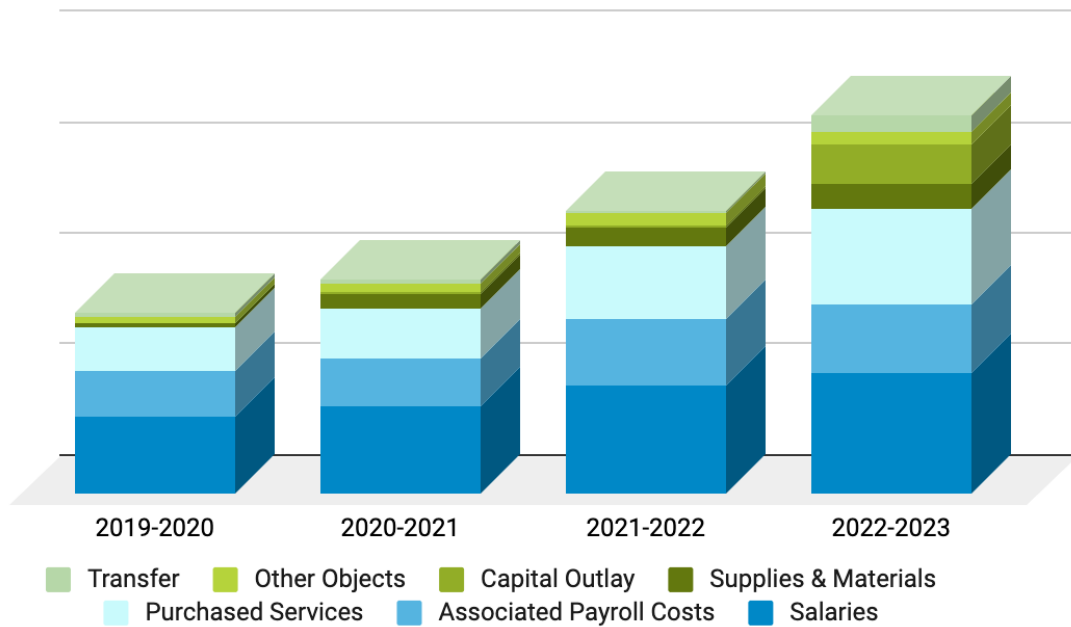


Willamette Education Service District 2022-2023 Budget

Summary by Major Account

200 Special Revenue Fund							
Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2021-2022 FTE	2022-2023 Adopted	2022-2023 FTE
100	Salaries	\$17,563,377	\$19,558,892	\$24,646,237	410.25	\$27,323,517	447.20
	Associated Payroll						
200	Costs	10,150,861	10,933,258	14,684,793		15,323,888	
300	Purchased Services	9,727,035	11,330,168	16,631,674		21,690,168	
400	Supplies & Materials	1,011,867	3,233,921	4,143,816		5,776,828	
500	Capital Outlay	-	256,348	482,000		8,632,588	
600	Other Objects	1,644,069	2,068,516	2,625,323		2,948,911	
700	Transfer	588,297	744,132	429,371		3,695,000	
		\$40,685,505	\$48,125,235	\$63,643,214	410.25	\$85,390,900	447.20

Comparison by Object



Willamette Education Service District 2022-2023 Budget

FTE by Function

200 SPECIAL REVENUE FUND

Function	Function Title	Major Account	Account Title	2019-2020 FTE	2020-2021 FTE	2021-2022 FTE	2022-2023 FTE
Instruction							
1131	High School Instruction: WCA	100	Salaries	-	-	6.00	13.00
1221	Learning Centers: OSH	100	Salaries	2.98	3.08	2.88	2.32
		300	Purchased Services	-	-	-	0.15
1261	EI Evaluations: EI Service	100	Salaries	42.08	51.01	44.97	55.46
		300	Purchased Services	-	-	9.60	7.98
1262	Early Childhood: ECSE	100	Salaries	120.63	125.49	113.50	98.82
		300	Purchased Services	-	-	14.99	25.30
1280	Alt Ed OASIS BIP	100	Salaries	16.41	17.07	17.08	16.08
		300	Purchased Services	-	-	-	0.80
1293	Migrant Education Program	100	Salaries	2.00	2.00	2.83	4.20
1294	Youth Corrections: YCEP & JDEP	100	Salaries	28.38	33.24	31.23	33.54
Total Instruction				212.48	231.88	243.07	257.65

Support Services

2110	Reducing Chronic Absenteeism	100	Salaries	1.05	0.70	-	-
2115	Family Support Advocate	100	Salaries	1.05	1.05	1.03	1.10
2117	Identify & Recruit Migrant Students	100	Salaries	6.00	4.35	4.10	3.50
2119	Attendance: Student Safety	100	Salaries	5.40	4.55	5.20	5.25
2126	Youth Transition Program	100	Salaries	6.31	5.42	5.30	6.18
2129	Control Tower	100	Salaries	2.75	1.70	1.45	1.45
2134	Nursing Services	100	Salaries	3.54	4.11	3.84	4.04
		300	Purchased Services	-	-	2.67	4.00
2135	Medicaid	100	Salaries	2.00	3.60	-	-
2140	School Psychologist	100	Salaries	1.55	3.51	2.65	2.00
		300	Purchased Services	-	-	0.30	0.52
2148	Collaborative Assistance Team	100	Salaries	-	-	-	-

2150	Speech Pathology: Audiology	100	Salaries	16.89	16.32	15.09	13.51
		300	Purchased Services	-	-	4.90	7.17
2160	Other Student Treatment	100	Salaries	0.15	0.20	0.10	0.15
2161	Hearing/Vision Impaired	100	Salaries	36.39	35.74	34.41	33.93
		300	Purchased Services	-	-	1.00	4.64
2162	Autism	100	Salaries	16.73	15.94	16.69	16.35
2164	Orthopedically Impaired	100	Salaries	7.15	7.61	6.11	6.73
		300	Purchased Services	-	-	2.15	1.65
2210	Improvement of Instruction	100	Salaries	20.00	18.90	18.95	26.59
2211	Direction School Improvement	100	Salaries	7.65	4.60	5.05	4.95
2214	REN Coordinator	100	Salaries	-	1.00	1.35	2.75
2219	Other SIS Services	100	Salaries	1.90	19.40	2.65	9.14
2220	Educational Media: OTMC	100	Salaries	4.00	4.00	3.60	3.00
2232	Willamette Curriculum Coalition	100	Salaries	0.38	0.55	0.60	0.45
2240	Staff Development	100	Salaries	2.25	0.60	1.15	0.75
2310	Legal Service	100	Salaries	1.00	1.50	1.00	1.25
2410	Office of the Principal	100	Salaries	-	-	4.05	5.22
2540	Facilities	100	Salaries	1.33	1.50	4.45	3.33
2610	Central Support	100	Salaries	3.00	3.00	3.00	3.00
2620	Research Center	100	Salaries	4.70	1.94	3.18	5.66
2622	Development Service	100	Salaries	0.16	0.20	0.25	-
2630	Communications	100	Salaries	-	-	0.95	0.99
2642	J-1 Visa Program	100	Salaries	-	0.15	0.15	0.15
2660	Technology Services	100	Salaries	8.42	8.24	6.97	5.74
2664	Network Services	100	Salaries	0.77	0.68	1.10	1.17
2670	Records Management	100	Salaries	1.75	1.50	1.50	2.00

Total Support Services

167.75 172.56 166.93 188.31

Community and Enterprise Services

3120	Food Services	100	Salaries	-	-	-	1.00
3300	Community Services	100	Salaries	0.40	0.25	0.25	0.25

Total Community & Enterprise Services Budget

0.40 0.25 0.25 1.25

TOTAL SPECIAL REVENUE FUND

380.63 404.68 410.25 447.20

Willamette Education Service District 2022-2023 Budget

Expenditure Detail | Page 1 of 10

Program	Function Title	Major Account	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
200	SPECIAL REVENUE FUND								
	Instruction								
1000	Employee Retention Grant	100	Salaries	\$ -	\$ -	\$ -	\$201,414	\$201,414	\$201,414
		200	Associated Payroll Costs	-	-	-	80,586	80,586	80,586
			Program Total	\$ -	\$ -	\$ -	\$282,000	\$282,000	\$282,000
1131	High School Instruction	100	Salaries	\$ -	\$ -	\$285,108	\$758,296	\$758,296	\$758,296
	WCA	200	Associated Payroll Costs	-	-	194,420	472,529	472,529	472,529
		300	Purchased Services	-	-	57,134	138,367	138,367	138,367
		400	Supplies & Materials	-	-	102,200	472,600	472,600	472,600
		600	Other Objects	-	-	-	12,495	12,495	12,495
			Program Total	\$ -	\$ -	\$638,862	\$1,854,287	\$1,854,287	\$1,854,287
1221	Learning Centers	100	Salaries	\$160,758	\$157,160	\$193,120	\$163,149	\$163,149	\$163,149
	OSH	200	Associated Payroll Costs	78,674	86,333	112,832	95,351	95,351	95,351
		300	Purchased Services	11,820	9,064	44,223	47,286	47,286	47,286
		400	Supplies & Materials	8,379	77,070	101,089	201,365	201,365	201,365
		600	Other Objects	16,084	19,939	30,182	31,049	31,049	31,049
			Program Total	\$275,717	\$349,565	\$481,446	\$538,200	\$538,200	\$538,200
1261	EI Evaluations EI Service	100	Salaries	\$2,009,708	\$2,752,590	\$3,175,014	\$3,936,546	\$3,936,546	\$3,936,546
		200	Associated Payroll Costs	1,140,075	1,539,021	1,844,000	1,934,350	1,934,350	1,934,350
		300	Purchased Services	777,022	1,233,426	1,306,848	1,348,631	1,348,631	1,348,631
		400	Supplies & Materials	21,541	232,231	272,372	102,500	102,500	102,500
		500	Capital Outlay	-	21,954	-	20,000	20,000	20,000
		600	Other Objects	155,781	258,324	286,950	324,821	324,821	324,821
			Program Total	\$4,104,128	\$6,037,546	\$6,885,184	\$7,666,848	\$7,666,848	\$7,666,848
1262	Early Childhood ECSE	100	Salaries	\$4,038,191	\$4,659,021	\$6,003,802	\$5,642,674	\$5,642,674	\$5,642,674
		200	Associated Payroll	2,649,081	2,800,337	3,940,151	3,448,724	3,448,724	3,448,724

			Costs						
		300	Purchased Services	2,265,972	2,726,875	2,550,340	4,778,892	4,778,892	4,778,892
		400	Supplies & Materials	66,717	612,186	520,315	467,795	467,795	467,795
		500	Capital Outlay	-	51,227	300,000	70,000	70,000	70,000
		600	Other Objects	639,185	683,751	917,912	899,035	899,035	899,035
			Program Total	\$9,659,146	\$11,533,398	\$14,232,520	\$15,307,120	\$15,307,120	\$15,307,120
1280	Alt Ed OASIS BIP	100	Salaries	\$757,309	\$805,778	\$916,837	\$870,185	\$870,185	\$870,185
		200	Associated Payroll Costs	456,582	488,208	598,024	564,859	564,859	564,859
		300	Purchased Services	59,389	55,605	49,822	150,320	150,320	150,320
		400	Supplies & Materials	38,078	66,099	80,434	160,303	160,303	160,303
		600	Other Objects	26	10	250	6,773	6,773	6,773
			Program Total	\$1,311,384	\$1,415,701	\$1,645,367	\$1,752,440	\$1,752,440	\$1,752,440
1293	Migrant Education	100	Salaries	\$172,179	\$355,388	\$330,208	\$510,561	\$510,561	\$510,561
		200	Associated Payroll Costs	72,709	173,783	150,880	242,881	242,881	242,881
		300	Purchased Services	786,728	806,965	967,525	1,003,725	1,003,725	1,003,725
		400	Supplies & Materials	40,645	89,022	75,572	116,966	116,966	116,966
		600	Other Objects	65,830	86,671	92,185	98,913	98,913	98,913
			Program Total	\$1,138,091	\$1,511,829	\$1,616,370	\$1,973,046	\$1,973,046	\$1,973,046
1294	Youth Corrections YCEP & JDEP	100	Salaries	\$1,894,236	\$2,078,968	\$2,495,818	\$2,700,746	\$2,700,746	\$2,700,746
		200	Associated Payroll Costs	1,094,420	1,194,387	1,446,313	1,490,250	1,490,250	1,490,250
		300	Purchased Services	460,671	540,086	568,053	762,918	762,918	762,918
		400	Supplies & Materials	157,835	499,644	359,885	603,294	603,294	603,294
		500	Capital Outlay	-	47,569	-	75,000	75,000	75,000
		600	Other Objects	225,351	267,359	295,132	352,132	352,132	352,132
			Program Total	\$3,832,514	\$4,628,013	\$5,165,201	\$5,984,340	\$5,984,340	\$5,984,340
Total Instruction Budget				\$20,320,978	\$25,476,052	\$30,664,950	\$35,358,281	\$35,358,281	\$35,358,281
Support Services									
2000	Employee Retention Grant	100	Salaries	\$ -	\$ -	\$ -	\$227,127	\$227,127	\$227,127
		200	Associated Payroll Costs	-	-	-	90,873	90,873	90,873
			Program Total	\$ -	\$ -	\$ -	\$318,000	\$318,000	\$318,000
2110	Reducing Chronic	100	Salaries	\$47,130	\$5,489	\$ -	\$ -	\$ -	\$ -

Absenteeism

		200	Associated Payroll Costs	23,244	2,832	-	-	-	-
		300	Purchased Services	11,867	-	-	-	-	-
		400	Supplies & Materials	5,312	28,377	-	-	-	-
		600	Other Objects	5,427	2,213	-	-	-	-
			Program Total	\$92,980	\$38,911	\$ -	\$ -	\$ -	\$ -
2115	Family Support Advocate	100	Salaries	\$72,511	\$82,399	\$81,014	\$83,819	\$83,819	\$83,819
		200	Associated Payroll Costs	43,504	47,687	46,139	47,315	47,315	47,315
		300	Purchased Services	761	791	2,893	2,971	2,971	2,971
		400	Supplies & Materials	-	1,577	1,217	1,413	1,413	1,413
			Program Total	\$116,776	\$132,455	\$131,263	\$135,518	\$135,518	\$135,518
2117	Identify/Recruit Migrant	100	Salaries	\$224,163	\$142,836	\$224,035	\$215,777	\$215,777	\$215,777
		200	Associated Payroll Costs	136,975	97,889	141,881	114,696	114,696	114,696
		300	Purchased Services	4,496	753	17,066	16,954	16,954	16,954
		400	Supplies & Materials	324	32	5,000	19,733	19,733	19,733
		600	Other Objects	22,507	14,823	23,649	32,464	32,464	32,464
			Program Total	\$388,465	\$256,333	\$411,631	\$399,624	\$399,624	\$399,624
2119	Attendance/ Social Work/ Student Safety	100	Salaries	\$276,660	\$334,905	\$382,295	\$350,771	\$350,771	\$350,771
		200	Associated Payroll Costs	114,631	133,419	167,045	185,521	185,521	185,521
		300	Purchased Services	50,148	86,377	126,129	42,567	42,567	42,567
		400	Supplies & Materials	13,724	8,368	70,543	32,924	32,924	32,924
		600	Other Objects	16,346	19,908	36,292	28,790	28,790	28,790
			Program Total	\$471,509	\$582,977	\$782,304	\$640,573	\$640,573	\$640,573
2126	Youth Transition Program	100	Salaries	\$254,998	\$267,392	\$275,617	\$323,149	\$323,149	\$323,149
		200	Associated Payroll Costs	154,253	171,946	183,179	213,800	213,800	213,800
		300	Purchased Services	130,510	125,808	142,835	143,880	143,880	143,880
		400	Supplies & Materials	5,119	38,919	21,917	33,146	33,146	33,146
		600	Other Objects	26,469	29,415	9,940	10,056	10,056	10,056
			Program Total	\$571,350	\$633,479	\$633,488	\$724,031	\$724,031	\$724,031

2129	Control Tower	100	Salaries	\$ -	\$89,947	\$84,824	\$90,306	\$90,306	\$90,306
		200	Associated Payroll Costs	40	44,931	52,796	51,815	51,815	51,815
		300	Purchased Services	25,232	993	57,119	57,148	57,148	57,148
		400	Supplies & Materials	16,675	90	5,533	6,298	6,298	6,298
		600	Other Objects	28	-	150	150	150	150
			Program Total	\$41,975	\$135,961	\$200,422	\$205,717	\$205,717	\$205,717
2134	Nursing Services	100	Salaries	\$158,662	\$256,583	\$264,917	\$273,853	\$273,853	\$273,853
		200	Associated Payroll Costs	88,209	134,844	148,097	157,766	157,766	157,766
		300	Purchased Services	48,425	266,029	303,397	471,091	471,091	471,091
		400	Supplies & Materials	1,916	20,799	29,936	30,386	30,386	30,386
		600	Other Objects	421	584	-	600	600	600
			Program Total	\$297,633	\$678,839	\$746,347	\$933,696	\$933,696	\$933,696
2135	Medicaid	100	Salaries	\$184,626	\$ -	\$176,691	\$176,691	\$176,691	\$176,691
		200	Associated Payroll Costs	103,543	-	104,991	105,009	105,009	105,009
		300	Purchased Services	1,914	6,946	2,498	2,059	2,059	2,059
		400	Supplies & Materials	-	-	355,901	686,241	686,241	686,241
		600	Other Objects	6,023	10,599	-	-	-	-
			Program Total	\$296,105	\$17,545	\$640,081	\$970,000	\$970,000	\$970,000
2140	School Psychologist	100	Salaries	\$209,270	\$194,086	\$190,985	\$153,820	\$153,820	\$153,820
		200	Associated Payroll Costs	111,224	92,268	108,326	81,735	81,735	81,735
		300	Purchased Services	30,098	46,186	36,567	71,009	71,009	71,009
		400	Supplies & Materials	3,619	12,822	24,544	17,800	17,800	17,800
		600	Other Objects	56	-	-	144	144	144
			Program Total	\$354,268	\$345,362	\$360,422	\$324,508	\$324,508	\$324,508
2150	Speech Pathology Audiology	100	Salaries	\$708,251	\$788,733	\$918,397	\$962,844	\$962,844	\$962,844
		200	Associated Payroll Costs	378,443	438,195	543,792	525,013	525,013	525,013
		300	Purchased Services	355,457	686,532	579,437	826,504	826,504	826,504
		400	Supplies & Materials	11,250	53,330	56,877	8,900	8,900	8,900
		600	Other Objects	795	688	5,006	3,368	3,368	3,368
			Program Total	\$1,454,196	\$1,967,478	\$2,103,509	\$2,326,629	\$2,326,629	\$2,326,629

2159	Audiology Equipment & Repair	300	Purchased Services	\$33	\$ -	\$500	\$500	\$500	\$500
		400	Supplies & Materials	79,464	92,263	75,000	76,000	76,000	76,000
		600	Other Objects	748	551	500	500	500	500
			Program Total	\$80,246	\$92,814	\$76,000	\$77,000	\$77,000	\$77,000
2160	Other Student Treatment	100	Salaries	\$11,876	\$7,589	\$6,553	\$10,352	\$10,352	\$10,352
		200	Associated Payroll Costs	6,951	2,397	2,135	3,230	3,230	3,230
		300	Purchased Services	619	175	3,078	3,215	3,215	3,215
		400	Supplies & Materials	-	6,349	2,110	3,250	3,250	3,250
		600	Other Objects	1,200	996	846	1,203	1,203	1,203
			Program Total	\$20,647	\$17,506	\$14,722	\$21,250	\$21,250	\$21,250
2161	Hearing/Vision Impaired	100	Salaries	\$2,154,892	\$2,018,048	\$2,437,449	\$2,169,611	\$2,169,611	\$2,169,611
		200	Associated Payroll Costs	1,204,413	1,094,782	1,366,171	1,290,535	1,290,535	1,290,535
		300	Purchased Services	188,744	284,697	467,746	1,253,914	1,253,914	1,253,914
		400	Supplies & Materials	39,854	219,131	295,188	1,171,300	1,171,300	1,171,300
		500	Capital Outlay	-	29,966	-	-	-	-
		600	Other Objects	223,450	217,712	263,100	354,083	354,083	354,083
			Program Total	\$3,811,352	\$3,864,335	\$4,829,654	\$6,239,443	\$6,239,443	\$6,239,443
2162	Autism	100	Salaries	\$933,901	\$1,021,444	\$1,078,094	\$1,060,574	\$1,060,574	\$1,060,574
		200	Associated Payroll Costs	523,642	544,142	640,379	605,680	605,680	605,680
		300	Purchased Services	52,197	94,216	59,011	86,094	86,094	86,094
		400	Supplies & Materials	12,809	236,090	43,919	52,245	52,245	52,245
		600	Other Objects	45,539	50,108	43,210	38,498	38,498	38,498
			Program Total	\$1,568,088	\$1,946,001	\$1,864,613	\$1,843,091	\$1,843,091	\$1,843,091
2164	Orthopedically Impaired	100	Salaries	\$373,994	\$369,628	\$408,616	\$467,547	\$467,547	\$467,547
		200	Associated Payroll Costs	214,698	218,166	241,966	285,039	285,039	285,039
		300	Purchased Services	194,671	299,520	275,571	232,496	232,496	232,496
		400	Supplies & Materials	87,925	145,726	87,832	79,674	79,674	79,674
		500	Capital Outlay	-	32,263	-	-	-	-
		600	Other Objects	18,030	22,659	18,715	19,344	19,344	19,344
			Program Total	\$889,319	\$1,087,963	\$1,032,700	\$1,084,100	\$1,084,100	\$1,084,100

2190	Student Services Direction	100	Salaries	\$ -	\$ -	\$ -	\$750	\$750	\$750
		200	Associated Payroll Costs	-	-	-	250	250	250
			Program Total	\$ -	\$ -	\$ -	\$1,000	\$1,000	\$1,000
2210	Improvement of Instruction	100	Salaries	\$427,056	\$806,575	\$1,494,348	\$2,265,234	\$2,265,234	\$2,265,234
	SPR&I, SSA	200	Associated Payroll Costs	215,515	385,718	829,120	1,189,479	1,189,479	1,189,479
		300	Purchased Services	27,591	1,482,057	573,209	442,957	442,957	442,957
		400	Supplies & Materials	38,536	147,539	185,424	179,915	179,915	179,915
		600	Other Objects	39,910	144,806	170,403	214,771	214,771	214,771
			Program Total	\$748,608	\$2,966,696	\$3,252,504	\$4,292,356	\$4,292,356	\$4,292,356
2211	Direction School Improvement	100	Salaries	\$514,882	\$337,759	\$431,131	\$448,476	\$448,476	\$448,476
		200	Associated Payroll Costs	273,591	173,982	233,490	201,693	201,693	201,693
		300	Purchased Services	361,354	324,770	339,345	420,728	420,728	420,728
		400	Supplies & Materials	25,429	22,575	24,791	38,657	38,657	38,657
		600	Other Objects	24,377	16,835	17,236	19,647	19,647	19,647
			Program Total	\$1,199,632	\$875,921	\$1,045,993	\$1,129,201	\$1,129,201	\$1,129,201
2214	REN Coordinator	100	Salaries	\$75,818	\$104,650	\$82,259	\$202,419	\$202,419	\$202,419
		200	Associated Payroll Costs	25,286	53,013	52,463	110,404	110,404	110,404
		300	Purchased Services	66,578	21,191	4,270	-	-	137,922
		400	Supplies & Materials	8,771	18,311	1,884	279	279	17,600
		600	Other Objects	10,793	11,896	9,124	20,873	20,873	25,810
			Program Total	\$187,247	\$209,061	\$150,000	\$333,975	\$333,975	\$494,155
2219	Other SIS Services	100	Salaries	\$107,592	\$158,675	\$407,253	\$519,178	\$519,178	\$546,942
		200	Associated Payroll Costs	60,278	80,386	240,208	288,047	288,047	305,104
		300	Purchased Services	18,080	263,990	439,816	85,699	85,699	86,045
		400	Supplies & Materials	16,482	20,629	485,910	12,155	12,155	12,155
		600	Other Objects	595	19,976	58,198	31,927	31,927	33,737
			Program Total	\$203,027	\$543,656	\$1,631,385	\$937,006	\$937,006	\$983,983

2220	Educational Media	100	Salaries	\$210,562	\$152,999	\$185,217	\$162,223	\$162,223	\$162,223
		200	Associated Payroll Costs	138,396	89,012	113,696	105,566	105,566	105,566
		300	Purchased Services	74,725	64,332	85,606	123,603	123,603	123,603
		400	Supplies & Materials	103,480	63,577	101,070	101,070	101,070	101,070
		600	Other Objects	32,522	22,296	29,584	29,512	29,512	29,512
			Program Total	\$559,684	\$392,216	\$515,173	\$521,974	\$521,974	\$521,974
2223	Library Media Services	100	Salaries	\$6,275	\$7,675	\$9,250	\$21,434	\$21,434	\$21,434
		200	Associated Payroll Costs	882	1,455	2,703	6,066	6,066	6,066
		300	Purchased Services	272	50	300	500	500	500
		600	Other Objects	-	-	-	-	-	-
			Program Total	\$7,430	\$9,180	\$12,253	\$28,000	\$28,000	\$28,000
2229	DESSA	400	Supplies & Materials	\$ -	\$147,136	\$ -	\$85,000	\$85,000	\$85,000
			Program Total	\$ -	\$147,136	\$ -	\$85,000	\$85,000	\$85,000
2230	Curriculum, Assessment, Research	100	Salaries	\$2,918	\$1,569	\$10,208	\$ -	\$ -	\$ -
		200	Associated Payroll Costs	950	874	2,853	-	-	-
		300	Purchased Services	-	-	39	-	-	-
			Program Total	\$3,867	\$2,443	\$13,100	\$ -	\$ -	\$ -
2232	Willamette Curriculum Coalition	100	Salaries	\$54,361	\$43,621	\$48,754	\$35,773	\$35,773	\$35,773
		200	Associated Payroll Costs	28,569	23,456	26,361	17,932	17,932	17,932
		300	Purchased Services	60,958	27,986	18,464	33,856	33,856	33,856
		400	Supplies & Materials	12,499	22,549	8,642	8,800	8,800	8,800
		600	Other Objects	640	811	1,000	1,000	1,000	1,000
			Program Total	\$157,026	\$118,422	\$103,221	\$97,361	\$97,361	\$97,361
2240	Staff Development	100	Salaries	\$94,621	\$96,117	\$114,925	\$41,061	\$41,061	\$41,061
		200	Associated Payroll Costs	49,567	47,978	56,657	24,160	24,160	24,160
		300	Purchased Services	4,908	15,762	2,352,889	6,192	6,192	6,192
		400	Supplies & Materials	5,371	-	85,255	12,553	12,553	12,553
		600	Other Objects	9,012	7,396	180,424	3,678	3,678	3,678
			Program Total	\$163,479	\$167,253	\$2,790,150	\$87,644	\$87,644	\$87,644

2310	Legal Service	100	Salaries	\$128,148	\$136,075	139,623	155,212	155,212	155,212
		200	Associated Payroll Costs	49,451	61,693	64,415	74,216	74,216	74,216
		300	Purchased Services	9,679	2,378	9,452	9,427	9,427	9,427
		400	Supplies & Materials	9,593	2,098	15,104	11,000	11,000	11,000
		600	Other Objects	827	7,834	1,100	1,105	1,105	1,105
			Program Total	\$197,698	\$210,077	\$229,694	\$250,960	\$250,960	\$250,960
2324	State/Federal Relation Services	300	Purchased Services	\$6,310	\$ -	\$10,657	\$ -	\$ -	\$ -
		400	Supplies & Materials	992	-	4,320	-	-	-
		600	Other Objects	449	-	909	-	-	-
			Program Total	\$7,750	\$ -	\$15,886	\$ -	\$ -	\$ -
2410	Office of the Principal	100	Salaries	\$ -	\$ -	253,607	325,456	325,456	325,456
		200	Associated Payroll Costs	-	-	154,393	203,149	203,149	203,149
		300	Purchased Services	-	-	17,629	32,634	32,634	32,634
		400	Supplies & Materials	-	-	12,000	13,000	13,000	13,000
		600	Other Objects	-	-	1,000	1,000	1,000	1,000
			Program Total	\$ -	\$ -	\$438,629	\$575,239	\$575,239	\$575,239
2524	Substitute Management	300	Purchased Services	2,706,646	1,139,145	3,500,000	3,500,000	3,500,000	3,500,000
			Program Total	\$2,706,646	\$1,139,145	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
2540	Facilities	100	Salaries	\$52,907	\$27,757	166,773	154,243	154,243	154,243
		200	Associated Payroll Costs	40,600	30,581	135,485	130,915	130,915	130,915
		300	Purchased Services	10,266	6,102	256,183	156,906	156,906	156,906
		400	Supplies & Materials	5,218	81,526	94,115	24,433	24,433	24,433
		500	Capital Outlay	-	16,269	80,000	1,002,588	1,002,588	1,002,588
		600	Other Objects	2,277	8,003	25,421	43,235	43,235	43,235
			Program Total	\$111,268	\$170,237	\$757,977	\$1,512,320	\$1,512,320	\$1,512,320
2610	Central Support	100	Salaries	\$200,718	\$219,789	\$231,278	\$235,278	\$235,278	\$235,278
		200	Associated Payroll Costs	113,952	109,845	109,136	135,578	135,578	135,578
		300	Purchased Services	37,671	20,168	127,210	25,910	25,910	25,910
		400	Supplies & Materials	16,193	9,156	53,194	22,770	22,770	22,770
		600	Other Objects	23,849	101,138	32,215	25,305	25,305	25,305
			Program Total	\$392,383	\$460,096	\$553,033	\$444,841	\$444,841	\$444,841

2620	Research Center	100	Salaries	\$354,745	\$380,001	288,889	354,308	354,308	354,308
		200	Associated Payroll Costs	181,065	184,803	150,014	197,773	197,773	197,773
		300	Purchased Services	106,115	117,142	211,957	407,754	407,754	407,754
		400	Supplies & Materials	6,566	66,325	89,040	242,534	242,534	242,534
		600	Other Objects	4,000	12,224	11,380	35,415	35,415	35,415
			Program Total	\$652,491	\$760,495	\$751,280	\$1,237,784	\$1,237,784	\$1,237,784
2622	Development Service	100	Salaries	\$5,841	\$9,849	\$10,582	\$ -	\$ -	\$ -
		200	Associated Payroll Costs	2,322	5,287	5,715	-	-	-
		300	Purchased Services	4,125	151	95,203	115,000	115,000	115,000
		400	Supplies & Materials	-	1,770	2,500	-	-	-
			Program Total	\$12,288	\$17,056	\$114,000	\$115,000	\$115,000	\$115,000
2624	Planning & Evaluation	100	Salaries	\$25,451	\$150	\$ -	\$280,000	\$280,000	\$280,000
		200	Associated Payroll Costs	4,661	47	-	103,425	103,425	103,425
		300	Purchased Services	63,339	835	5,300	583,187	583,187	3,594,898
		400	Supplies & Materials	12,323	5,499	11,737	40,701	40,701	240,701
		600	Other Objects	1,061	375	1,085	54,212	54,212	276,2442
			Program Total	\$106,835	\$6,907	\$18,122	\$1,061,525	\$1,061,525	\$4,495,268
2630	Communications	100	Salaries	\$ -	\$13,929	134,323	48,483	48,483	48,483
		200	Associated Payroll Costs	-	5,006	63,741	28,293	28,293	28,293
		300	Purchased Services	-	-	3,953	38,832	38,832	38,832
		400	Supplies & Materials	-	-	24,500	19,130	19,130	19,130
		600	Other Objects	-	1,142	8,406	3,297	3,297	3,297
			Program Total	\$ -	\$20,076	\$234,923	\$138,035	\$138,035	\$138,035
2642	J-1 Visa Program	100	Salaries	\$10,440	\$8,044	\$13,448	\$14,433	\$14,433	\$14,433
		200	Associated Payroll Costs	5,772	4,460	8,055	4,692	4,692	4,692
		300	Purchased Services	231	538	-	540	540	540
		600	Other Objects	80	4,158	-	349	349	349
			Program Total	\$16,524	\$17,200	\$21,503	\$20,014	\$20,014	\$20,014

2645	Employee Wellness	300	Purchased Services	\$ -	\$ -	\$ -	\$5,500	\$5,500	\$5,500
		400	Supplies & Materials	-	-	-	4,500	4,500	4,500
			Program Total	\$ -	\$ -	\$ -	\$10,000	\$10,000	\$10,000
2660	Technology Services	100	Salaries	\$488,676	\$479,869	\$541,332	\$414,121	\$414,121	\$414,121
		200	Associated Payroll Costs	277,971	262,496	312,157	236,146	236,146	236,146
		300	Purchased Services	282,187	307,133	345,571	481,623	481,623	481,623
		400	Supplies & Materials	96,946	145,443	227,269	207,393	207,393	207,393
		500	Depreciable Equipment	-	42,100	87,000	-	-	-
		600	Other Objects	2,661	12,122	17,742	270	270	270
			Program Total	\$1,148,441	\$1,249,162	\$1,531,071	\$1,339,553	\$1,339,553	\$1,339,553
2662	OMSIS	300	Purchased Services	\$163,350	\$14,000	\$150,000	\$ -	\$ -	\$ -
		400	Supplies & Materials	-	579	-	-	-	-
		600	Other Objects	10,079	-	9,098	-	-	-
			Program Total	\$173,429	\$14,579	\$159,098	\$ -	\$ -	\$ -
2663	OR Skills	400	Supplies	\$33,400	\$ -	\$4,000	\$ -	\$ -	\$ -
			Program Total	\$33,400	\$ -	\$4,000	\$ -	\$ -	\$ -
2664	Network Services	100	Salaries	\$47,443	\$70,515	\$83,879	\$87,035	\$87,035	\$87,035
		200	Associated Payroll Costs	26,324	39,984	46,825	48,466	48,466	48,466
		300	Purchased Services	257,997	250,550	258,372	259,133	259,133	259,133
		400	Supplies & Materials	-	38,950	86,048	116,830	116,830	116,830
		500	Depreciable Equipment	-	15,000	15,000	15,000	15,000	15,000
		600	Other Objects	-	-	75	75	75	75
		700	Transfer	-	-	-	265,000	265,000	265,000
			Program Total	\$331,764	\$414,999	\$490,199	\$791,539	\$791,539	\$791,539
2670	Records Management	100	Salaries	\$91,772	\$94,085	\$95,721	\$128,383	\$128,383	\$128,383
		200	Associated Payroll Costs	49,426	56,053	58,583	78,337	78,337	78,337
		300	Purchased Services	3,290	807	52,796	23,075	23,075	23,075
		400	Supplies & Materials	1,990	44	23,920	16,191	16,191	16,191
		600	Other Objects	9,038	9,182	15,952	15,130	15,130	15,130
			Program Total	\$155,515	\$160,171	\$246,972	\$261,116	\$261,116	\$261,116
Total Support Services Budget				\$19,731,340	\$21,870,141	\$32,407,322	\$35,014,623	\$35,014,623	\$38,655,523

Community and Enterprise Services

3120	Food Services	100	Salaries	\$ -	\$ -	\$ -	\$27,948	\$27,948	\$27,948
		200	Associated Payroll Costs	-	-	-	26,536	26,536	26,536
		300	Purchased Services	-	-	-	325,792	325,792	325,792
		400	Supplies & Materials	-	-	-	36,100	36,100	36,100
		500	Capital Acquisition	-	-	-	50,000	50,000	50,000
		600	Other Objects	-	-	-	100	100	100
			Program Total	\$ -	\$ -	\$ -	\$466,476	\$466,476	\$466,476
3300	Community Services	100	Salaries	\$19,836	\$21,206	\$22,797	\$24,493	\$24,493	\$24,493
		200	Associated Payroll Costs	10,969	11,565	11,567	8,151	8,151	8,151
		300	Purchased Services	4,590	35	70,904	20,800	20,800	20,800
		400	Supplies & Materials	6,893	92	24,351	22,363	22,363	22,363
		600	Other Objects	\$2,602	\$2,012	\$11,952	\$4,813	\$4,813	\$4,813
			Program Total	\$44,891	\$34,910	\$141,571	\$80,620	\$80,620	\$80,620
			Total Community & Enterprise Services Budget	\$44,891	\$34,910	\$141,571	\$547,096	\$547,096	\$547,096

Facilities Acquisition

4000	WCA Facility Purchase	500	Capital Acquisition	\$ -	\$ -	\$ -	\$7,400,000	\$7,400,000	\$7,400,000
			Program Total	\$ -	\$ -	\$ -	\$7,400,000	\$7,400,000	\$7,400,000
		Total facilities Acquisition Budget			\$ -	\$ -	\$ -	\$7,400,000	\$7,400,000

Transfers and Transits

5200	Transfers	700	Transfer	\$588,297	\$744,132	\$423,166	\$3,430,000	\$3,430,000	\$3,430,000
			Program Total	\$588,297	\$744,132	\$423,166	\$3,430,000	\$3,430,000	\$3,430,000
5300	Transits	700	Transfer	\$ -	\$ -	\$6,205	\$ -	\$ -	\$ -
			Program Total	\$ -	\$ -	\$6,205	\$ -	\$ -	\$ -
Total Transfers and Transits				\$588,297	\$744,132	\$429,371	\$3,430,000	\$3,430,000	\$3,430,000

TOTAL SPECIAL REVENUE FUND				\$40,685,506	\$48,125,235	\$63,643,214	\$81,750,000	\$81,750,000	\$85,390,900
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Willamette
EDUCATION SERVICE DISTRICT

Debt Service Fund



Debt Service Fund

The Debt Service Fund accounts for the payment of principal and interest on long-term debt. Resources include revenue for services to other funds, a transfer from the General Fund and interest earnings.

WESD maintains two debt service funds:

- Fund 300 accounts for the 2016 Full Faith and Credit Obligation for the Marion Center renovation.
- Fund 301 accounts for three separate PERS Bonds for the Unfunded Actuarial Liability related to PERS pensions.



Willamette Education Service District 2022-2023 Budget

Revenue Summary Debt Service Fund

Revenue Account	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
R1500	Earnings on Investments	\$14,821	\$189	\$2,000	\$200	\$200	\$200
R1970	Services To Other Funds	2,266,953	2,386,141	2,511,017	2,632,484	2,636,484	2,636,484
R5200	Interfund Transfers	516,936	517,781	516,936	516,936	516,936	516,936
R5400	Beginning Fund Balance	22,434	13,741	2,000	200	200	200
	Fund 300 Total	\$2,821,145	\$2,917,852	\$3,031,953	\$3,149,820	\$3,149,820	\$3,149,820
TOTAL DEBT SERVICE REVENUE		\$2,821,145	\$2,917,852	\$3,031,953	\$3,149,820	\$3,149,820	\$3,149,820

Expenditure Summary Debt Service Fund

Major Account	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
5100	Debt Service						
610	Redemption of Principal	\$1,113,835	\$1,142,942	\$1,173,844	\$1,173,844	\$1,173,844	\$1,206,926
620	Interest	1,693,569	1,774,892	1,858,109	1,975,976	1,975,976	1,942,894
	Program Total	\$2,807,404	\$2,917,834	\$3,031,953	\$3,149,820	\$3,149,820	\$3,149,820
TOTAL DEBT SERVICE FUND		\$2,807,404	\$2,917,834	\$3,031,953	\$3,149,820	\$3,149,820	\$3,149,820

Willamette Education Service District 2022-2023 Budget

Changes in Full Faith & Credit Bonds will be as follows for the year ended June 30, 2023

Full Faith & Credit Bonds Marion Center Renovation	Interest Rates	Balances June 30, 2022	Reductions	Balances June 30, 2023	Balances Due within One Year
Series 2016 FFC					
Original issue \$6,700,000, 15 years:	1.89%				
Principal		4,241,593	(436,770)	3,804,823	445,025
Total Full Faith & Credit Bonds		\$4,241,593	(\$436,770)	\$3,804,823	\$445,025

Changes in PERS UAL Bonds will be as follows for the year ended June 30, 2022

PERS UAL Bonds	Interest Rates	Balances June 30, 2022	Reductions	Balances June 30, 2023	Balances Due within One Year
Series 2003					
Original issue \$15,260,920 26 years	1.5-6.27%				
Principal		8,373,160	(398,160)	7,975,000	1,475,000
Series 2003 (Yamhill ESD)					
Original issue \$3,441,101 26 years	2.76-6.27%				
Principal		1,936,994	(91,994)	1,845,000	340,000
Series 2005					
Original issue \$3,765,000 24 years	4.113-4.759%				
Principal		1,920,000	(280,000)	1,640,000	310,000
Total PERS UAL Bonds		\$12,230,154	(\$770,153)	\$11,460,001	\$2,125,000

**Willamette Education Service District
2022-2023 Budget**

Future maturities of debt and bonds outstanding as of June 30, 2023 are as follows:

Full Faith & Credit Bonds - Marion Center Renovation

Series 2016

Fiscal Year Ending	Principal	Interest
2023	436,770	80,166
2024	445,025	71,911
2025	453,456	63,500
2026	462,006	54,930
2027-2031	2,444,356	140,325
Total	\$4,241,613	\$410,832

PERS UAL Bonds

	Series 2003		Series 2003 (Yamhill ESD)		Series 2005	
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest
2023	398,160	1,438,786	91,994	332,569	280,000	91,373
2024	1,475,000	451,946	340,000	104,563	310,000	78,048
2025	1,650,000	369,200	380,000	85,484	340,000	63,295
2026	1,840,000	501,544	425,000	63,900	370,000	47,114
2027-2028	3,010,000	226,064	700,000	52,540	620,000	39,738
Total	\$8,373,160	\$2,987,540	\$1,936,994	\$639,056	\$1,920,000	\$319,567



Willamette
EDUCATION SERVICE DISTRICT

Capital Projects Fund



Capital Projects Fund

The Capital Projects Fund accounts for resources used and expenditures incurred to acquire, construct, or make capital improvements to facilities. The agency will utilize the Capital Projects Fund to account for the renovation of the WESD Yamhill Center in McMinnville. The renovation will provide significant improvements to classrooms and building systems such as mechanical and electrical. Resources for the projects are transfers from the General Fund and ESSER Funds.



Willamette Education Service District 2022-2023 Budget

Revenue Summary Capital Projects Fund

Revenue Account	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
R1940	Service to other LEAs	\$372,638	\$ -	\$ -	\$ -	\$ -	\$ -
R1990	Miscellaneous Revenue	-	-	-	1,000,000	1,000,000	1,000,000
R5200	Interfund Transfers	100,000	-	-	3,000,000	3,000,000	3,000,000
R5202	Resolution Transfers	258,779	-	-	-	-	-
R5400	Beginning Fund Balance	-	731,417	-	-	-	-
TOTAL CAPITAL PROJECTS REVENUE		\$731,417	\$ 731,417	\$ -	\$4,000,000	\$4,000,000	\$4,000,000

Expenditure Summary Capital Projects Fund

Major Account	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
4000	Building Construction and Improvement						
300	Purchased Services	\$ -	\$ -	\$ -	\$125,000	\$125,000	\$125,000
500	Capital Outlay	-	-	-	3,850,000	3,850,000	3,850,000
600	Other Objects	-	-	-	25,000	25,000	25,000
700	Transfer	731,417	-	-	-	-	-
	Program Total	\$731,417	\$ -	\$ -	\$4,000,000	\$4,000,000	\$4,000,000
TOTAL CAPITAL PROJECTS FUND		\$731,417	\$ -	\$ -	\$4,000,000	\$4,000,000	\$4,000,000



Willamette
EDUCATION SERVICE DISTRICT

Internal Service Fund



Internal Service Fund

The Internal Service Fund accounts for support and services provided to other departments, other ESDs, districts outside of Marion, Polk and Yamhill counties and other agencies. Revenues are through intergovernmental agreements, inter-agency agreements and inter-departmental transfers. School business financial software, student information systems, network security and antivirus licensing, student messaging systems and other technology services and support are available.

The Internal Service Fund also accounts for the tuition reimbursement funds required by both the licensed and classified collective bargaining agreements.

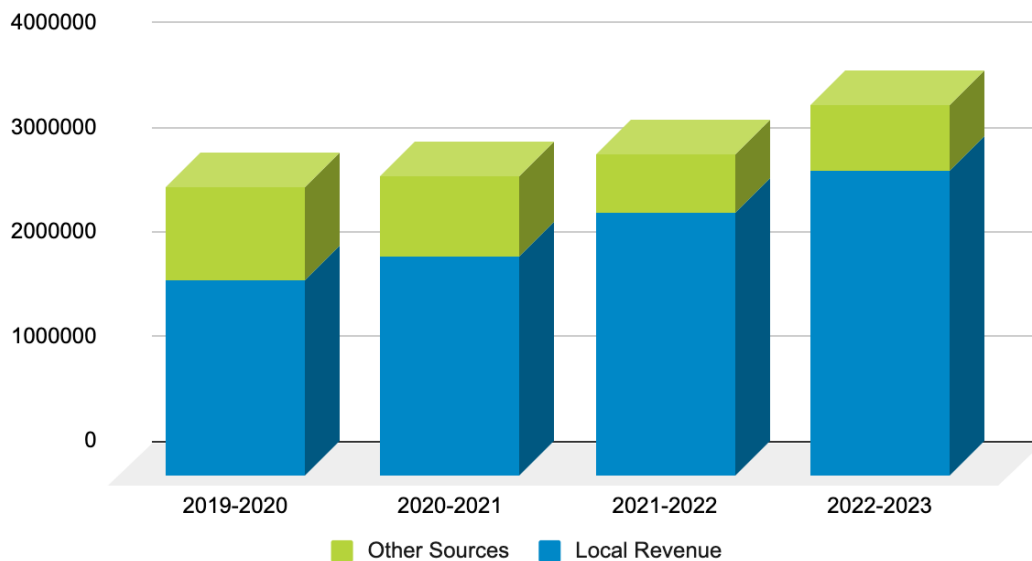


Willamette Education Service District 2022-2023 Budget

Revenue Summary Internal Service Funds

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
R1000	Local Revenue	\$1,877,660	\$2,104,095	\$2,514,412	\$2,924,848	\$2,924,848	\$2,924,848
R5000	Other Sources	883,972	759,072	555,782	620,152	620,152	620,152
	Fund 600 Total	\$2,761,632	\$2,863,167	\$3,070,194	\$3,545,000	\$3,545,000	\$3,545,000

Revenue Comparison



Revenue Detail Internal Service Funds

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
R1940	Services to Other LEAs	\$1,640,612	\$1,698,279	\$1,956,404	\$2,424,207	\$2,424,207	\$2,424,207
R1960	Recovery of Prior Years' Expense	-	-	-	-	-	-
R1990	Miscellaneous	-	443	160,000	-	-	-
R1998	Intra-agency	237,048	406,259	398,008	500,641	500,641	500,641
R5400	Beginning Fund Balance	883,972	759,072	555,782	620,152	620,152	620,152
	Fund 600 Total	\$2,761,632	\$2,863,167	\$3,070,194	\$3,545,000	\$3,545,000	\$3,545,000
TOTAL INTERNAL SERVICE FUND		\$2,761,632	\$2,863,167	\$3,070,194	\$3,545,000	\$3,545,000	\$3,545,000

**Willamette Education Service District
2022-2023 Budget**

600 Internal Service Fund FTE Summary

Function	Function Title	Major Account	2019-2020 FTE	2020-2021 FTE	2021-2022 FTE	2022-2023 FTE
2524	Payroll service	100	0.17	0.15	0.15	0.15
2620	Research Center	100	1.12	1.25	0.72	1.71
2660	Technology Services	100	10.10	11.65	12.95	14.92
Total Internal Service Fund			11.39	13.05	13.82	16.78

Willamette Education Service District 2022-2023 Budget

Summary by Major Account Internal Service Fund

Major Function	Account Title	Major Account	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
2000 Support Services								
	Salaries	100	\$802,996	\$939,265	\$1,032,135	\$1,197,775	\$1,197,775	\$1,197,775
	Associated Payroll Costs	200	469,087	532,680	622,747	769,946	769,946	769,946
	Purchased Services	300	546,845	406,813	906,040	1,044,894	1,044,894	1,044,894
	Supplies & Materials	400	183,402	244,952	273,942	293,485	293,485	293,485
	Capital Outlay	500	-	15,962	23,270	25,000	25,000	25,000
	Other Objects	600	230	9,020	17,732	18,900	18,900	18,900
	Contingency	800	-	-	194,328	195,000	195,000	195,000
			\$2,002,560	\$2,148,692	\$3,070,194	\$3,545,000	\$3,545,000	\$3,545,000

Expenditure Detail

Internal Service Fund

Function Code	Function Title	Major Account	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
2240	Staff Development	200	\$33,643	\$33,566	\$55,000	\$60,000	\$60,000	\$60,000
		400	108	-	-	-	-	-
			\$33,751	\$33,566	\$55,000	\$60,000	\$60,000	\$60,000
2524	Payroll Service	100	\$9,788	\$10,940	\$7,690	\$7,862	\$7,862	\$7,862
		200	6,652	7,672	5,275	5,363	5,363	5,363
		300	693	113	2,816	2,619	2,619	2,619
		400	30	-	2,019	1,956	1,956	1,956
		600	-	-	200	200	200	200
			\$17,162	\$18,725	\$18,000	\$18,000	\$18,000	\$18,000
2620	Research Center	100	\$63,434	\$57,760	\$88,932	\$121,199	\$121,199	\$121,199
		200	32,981	29,152	45,499	82,922	82,922	82,922
		300	2,355	618	6,387	3,454	3,454	3,454

		400	1,198	851	12,357	1,600	1,600	1,600
		600	-	320	200	-	-	-
			\$99,967	\$88,700	\$153,375	\$209,175	\$209,175	\$209,175
2660	Technology Services	100	\$729,774	\$870,566	\$902,013	\$1,068,714	\$1,068,714	\$1,068,714
		200	395,812	462,290	507,873	621,661	621,661	621,661
		300	543,797	406,082	939,437	1,038,821	1,038,821	1,038,821
		400	182,066	244,101	259,566	289,929	289,929	289,929
		500	-	15,962	23,270	25,000	25,000	25,000
		600	230	8,700	17,332	18,700	18,700	18,700
			\$1,851,680	\$2,007,701	\$2,649,491	\$3,062,825	\$3,062,825	\$3,062,825
6110	Contingency	800	\$ -	\$ -	\$194,328	\$195,000	\$195,000	\$195,000
			\$-	\$-	\$194,328	\$195,000	\$195,000	\$195,000
TOTAL INTERNAL SERVICE FUND			\$2,002,560	\$2,148,692	\$3,070,194	\$3,545,000	\$3,545,000	\$3,545,000



Willamette
EDUCATION SERVICE DISTRICT

Trust and Agency Funds



Trust and Agency Funds

The Trust and Agency Fund accounts for the allocations of funds to districts. WESD maintains 21 Trust and Agency funds, one for each component district. WESD allocates 90% of its State School Fund (SSF) revenues to the 21 districts. SSF transfers from the General Fund to the Trust and Agency Funds are completed monthly from July through May after SSF payments are received. Other resources include funds not expended from the previous year (beginning fund balances) and reconciliation transfers.

Transfers are made from each Trust and Agency Fund to cover the cost of services districts contract with the WESD for through their Local Service Plan. Annually district administrators meet with WESD administrators to resolve for the services they want WESD to provide and be funded from these dollars. “Resolution” transfers to the Special Revenue Fund occur monthly from July through May to support the programs and services resolved for.

Districts may choose to set aside a portion of their allocation for Transit. Transit funds are quarterly cash payments made in lieu of services. Transit payments are made in November, February, April and June.



Willamette Education Service District 2022-2023 Budget

Resource Summary Trust & Agency Funds

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
700	TRUST AND AGENCY - DISTRICTS				
R1000	Local Sources	\$3 -	\$ -	\$20,000	\$20,000
R5000	Other Resources	37,969,356	39,633,447	39,467,000	41,746,500
TOTAL TRUST & AGENCY RESOURCES		\$37,696,359	\$39,633,447	\$39,487,000	\$41,766,500

Expenditure Summary Trust & Agency Funds

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Adopted
700	TRUST AND AGENCY - DISTRICTS				
5202	Resolution Transfers	\$11,540,522	\$11,143,459	\$12,474,000	\$15,560,500
5200	Other Transfers	-	7,105	20,000	20,000
5300	Transit	25,687,217	27,187,407	26,993,000	26,186,000
TOTAL TRUST & AGENCY FUND		\$37,227,739	\$38,337,971	\$39,487,000	\$41,766,500

Willamette Education Service District 2022-2023 Budget

Resource Detail Trust & Agency Funds

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
701	Amity School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	18,090	13,556	-	-	-	-
R5201	Apportionment Transfers	359,605	379,465	351,000	400,000	400,000	400,000
R5400	Beginning Fund Balance	37,273	67,113	18,250	11,500	11,500	11,500
	Fund 701 Total	\$414,967	\$460,134	\$370,250	\$411,500	\$411,500	\$411,500
702	Cascade School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	23,672	13,797	-	-	-	-
R5201	Apportionment Transfers	972,147	1,083,680	1,085,000	1,200,000	1,200,000	1,200,000
R5400	Beginning Fund Balance	113,644	150,855	315,000	76,000	76,000	76,000
	Fund 702 Total	\$1,109,463	\$1,248,332	\$1,401,000	\$1,276,000	\$1,276,000	\$1,276,000
703	Central School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	21,656	61,686	-	-	-	-
R5201	Apportionment Transfers	1,375,780	1,443,542	1,414,000	1,550,000	1,550,000	1,550,000
R5400	Beginning Fund Balance	131,733	127,078	110,000	182,500	182,500	182,500
	Fund 703 Total	\$1,529,168	\$1,632,306	\$1,525,000	\$1,732,500	\$1,732,500	\$1,732,500
704	Dallas School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	34,385	50,512	-	-	-	-
R5201	Apportionment Transfers	1,358,388	1,384,507	1,376,000	1,450,000	1,450,000	1,450,000
R5400	Beginning Fund Balance	42,361	62,847	63,500	140,500	140,500	140,500
	Fund 704 Total	\$1,435,135	\$1,497,865	\$1,440,500	\$1,590,500	\$1,590,500	\$1,590,500
705	Dayton School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	10,854	10,600	-	-	-	-
R5201	Apportionment Transfers	437,305	448,699	435,000	450,000	450,000	450,000
R5400	Beginning Fund Balance	27,005	35,161	42,500	27,500	27,500	27,500
	Fund 705 Total	\$475,164	\$494,460	\$478,500	\$477,500	\$477,500	\$477,500

706 Falls City School District

R1960	Recovery of Prior Years' Expense	\$ -	\$ -	\$500	\$ -	\$ -	\$ -
R5200	Interfund Transfers	34,291	35,181	-	-	-	-
R5201	Apportionment Transfers	135,414	130,487	125,000	135,000	135,000	135,000
R5400	Beginning Fund Balance	25,309	43,372	60,000	47,000	47,000	47,000
	Fund 706 Total	\$195,014	\$209,040	\$185,500	\$182,000	\$182,000	\$182,000

707 Gervais School District

R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	13,346	20,420	-	-	-	-
R5201	Apportionment Transfers	574,135	648,372	700,000	670,000	670,000	670,000
R5400	Beginning Fund Balance	7,447	5,901	25,000	80,000	80,000	80,000
	Fund 707 Total	\$594,928	\$674,693	\$726,000	\$750,000	\$750,000	\$750,000

708 Jefferson School District

R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	35,411	70,071	-	-	-	-
R5201	Apportionment Transfers	387,516	397,352	390,000	425,000	425,000	425,000
R5400	Beginning Fund Balance	42,445	19,747	76,500	61,500	61,500	61,500
	Fund 708 Total	\$465,372	\$487,170	\$467,500	\$486,500	\$486,500	\$486,500

709 McMinnville School District

R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	45,061	26,026	-	-	-	-
R5201	Apportionment Transfers	2,775,664	2,873,410	2,900,000	3,100,000	3,100,000	3,100,000
	Fund 709 Total	\$2,820,724	\$2,899,436	\$2,901,000	\$3,100,000	\$3,100,000	\$3,100,000

710 Mt Angel School District

R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	14,888	24,186	-	-	-	-
R5201	Apportionment Transfers	333,583	346,432	334,000	350,000	350,000	350,000
R5400	Beginning Fund Balance	35,736	34,111	33,500	25,000	25,000	25,000
	Fund 710 Total	\$384,206	\$404,729	\$368,500	\$375,000	\$375,000	\$375,000

711 Newberg School District

R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	25,660	4,591	-	-	-	-
R5201	Apportionment Transfers	2,017,650	2,050,352	1,915,000	2,020,000	2,020,000	2,020,000
	Fund 711 Total	\$2,043,309	\$2,054,943	\$1,916,000	\$2,020,000	\$2,020,000	\$2,020,000

712	North Marion School District						
R1960	Recovery of Prior Years' Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	19,010	43,787	-	-	-	-
R5201	Apportionment Transfers	819,992	837,759	800,000	850,000	850,000	850,000
R5400	Beginning Fund Balance	27,666	40,201	53,250	33,000	33,000	33,000
	Fund 712 Total	\$866,667	\$921,747	\$854,250	\$883,000	\$883,000	\$883,000
713	North Santiam School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	6,792	18,982	-	-	-	-
R5201	Apportionment Transfers	937,526	978,630	943,000	1,000,000	1,000,000	1,000,000
R5400	Beginning Fund Balance	44,482	28,851	74,000	87,000	87,000	87,000
	Fund 713 Total	\$988,800	\$1,026,463	\$1,018,000	\$1,087,000	\$1,087,000	\$1,087,000
714	Perrydale School District						
R1960	Recovery Prior Year Expense	\$ -	-\$269	\$500	\$ -	\$ -	\$ -
R5200	Interfund Transfers	2,666	12,281	-	-	-	-
R5201	Apportionment Transfers	160,354	169,667	170,500	200,000	200,000	200,000
R5400	Beginning Fund Balance	11,371	12,023	13,500	17,000	17,000	17,000
	Fund 714 Total	\$174,391	\$193,702	\$184,500	\$217,000	\$217,000	\$217,000
715	Salem-Keizer School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	39,366	87,602	-	-	-	-
R5201	Apportionment Transfers	18,478,532	19,159,663	19,000,000	20,000,000	20,000,000	20,000,000
	Fund 715 Total	\$18,517,898	\$19,247,265	\$19,001,000	\$20,000,000	\$20,000,000	\$20,000,000
716	Sheridan School District						
R1960	Recovery Prior Year Expense	\$ -	\$269	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	47,970	45,993	-	-	-	-
R5201	Apportionment Transfers	424,579	424,632	425,000	500,000	500,000	500,000
R5400	Beginning Fund Balance	52,702	42,249	40,000	45,500	45,500	45,500
	Fund 716 Total	\$525,251	\$513,143	\$466,000	\$545,500	\$545,500	\$545,500
717	Silver Falls School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	42,559	70,093	-	-	-	-
R5201	Apportionment Transfers	1,612,830	1,675,281	1,642,000	1,700,000	1,700,000	1,700,000
R5400	Beginning Fund Balance	41,015	21,687	77,000	86,000	86,000	86,000
	Fund 717 Total	\$1,696,404	\$1,767,060	\$1,720,000	\$1,786,000	\$1,786,000	\$1,786,000

718	St Paul School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	32,561	36,468	-	-	-	-
R5201	Apportionment Transfers	138,653	148,632	151,000	175,000	175,000	175,000
R5400	Beginning Fund Balance	21,806	12,644	36,500	11,000	11,000	11,000
	Fund 718 Total	\$193,019	\$197,745	\$188,500	\$186,000	\$186,000	\$186,000
719	Willamina School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	2,246	3,311	-	-	-	-
R5201	Apportionment Transfers	369,640	404,350	403,000	450,000	450,000	450,000
R5400	Beginning Fund Balance	11,325	9,438	6,500	9,000	9,000	9,000
	Fund 719	\$383,212	\$417,099	\$410,500	\$459,000	\$459,000	\$459,000
720	Woodburn School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	63,866	43,752	-	-	-	-
R5201	Apportionment Transfers	2,633,635	2,756,401	2,690,000	2,900,000	2,900,000	2,900,000
	Fund 720 Total	\$2,697,501	\$2,800,153	\$2,691,000	\$2,900,000	\$2,900,000	\$2,900,000
721	Yamhill-Carlton School District						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
R5200	Interfund Transfers	17,873	14,681	-	-	-	-
R5201	Apportionment Transfers	401,964	442,939	430,000	475,000	475,000	475,000
R5400	Beginning Fund Balance	38,926	28,340	42,500	106,500	106,500	106,500
	Fund 721 Total	\$458,763	\$485,961	\$473,500	\$581,500	\$581,500	\$581,500
Total District Resources		\$37,969,359	\$39,633,447	\$38,787,000	\$41,046,500	\$41,046,500	\$41,046,500
700	Fiscal Balancing Fund						
R1960	Recovery Prior Year Expense	\$ -	\$ -	\$ -	\$20,000	\$20,000	\$20,000
R5200	Interfund Transfers	-	-	700,000	700,000	700,000	700,000
		\$ -	\$ -	\$700,000	\$720,000	\$720,000	\$720,000
				Grand Total	\$41,766,500	\$41,766,500	\$41,766,500
Total Budget		\$37,969,359	\$39,633,447	\$39,487,000	\$41,766,500	\$41,766,500	\$41,766,500

Willamette Education Service District 2022-2023 Budget

Expenditure Detail Trust & Agency Funds

Account Group	Account Title	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted	2022-2023 Proposed	2022-2023 Approved	2022-2023 Adopted
701	Amity School District						
5200	Transfers of Funds	\$268	\$155	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	230,025	272,961	200,000	245,500	245,500	245,500
5300	Transit	117,561	165,621	169,250	166,000	166,000	166,000
	Fund 701 Total	\$347,854	\$438,737	\$370,250	\$411,500	\$411,500	\$411,500
702	Cascade School District						
5200	Transfers of Funds	\$1,268	\$ -	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	777,340	697,255	1,100,000	1,176,000	1,176,000	1,176,000
5300	Transit	180,000	300,000	300,000	100,000	100,000	100,000
	Fund 702 Total	\$958,608	\$997,255	\$1,401,000	\$1,276,000	\$1,276,000	\$1,276,000
703	Central School District						
5202	Resolution Transfers	\$652,090	\$911,585	\$800,000	\$1,282,500	\$1,282,500	\$1,282,500
5300	Transit	750,000	600,000	725,000	450,000	450,000	450,000
	Fund 703 Total	\$1,402,090	\$1,511,585	\$1,525,000	\$1,732,500	\$1,732,500	\$1,732,500
704	Dallas School District						
5200	Transfers of Funds	\$170	\$ -	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	683,600	770,671	900,000	840,500	840,500	840,500
5300	Transit	688,518	651,714	539,500	750,000	750,000	750,000
	Fund 704 Total	\$1,372,288	\$1,422,385	\$1,440,500	\$1,590,500	\$1,590,500	\$1,590,500
705	Dayton School District						
5200	Transfers of Funds	\$399	\$743	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	233,031	321,602	375,000	277,500	277,500	277,500
5300	Transit	206,094	125,652	102,500	200,000	200,000	200,000
	Fund 705 Total	\$439,525	\$447,997	\$478,500	\$477,500	\$477,500	\$477,500
706	Falls City School District						
5200	Transfers of Funds	\$268	\$130	\$500	\$ -	\$ -	\$ -
5202	Resolution Transfers	-	148,560	10,000	182,000	182,000	182,000
5300	Transit	151,373	-	175,000	-	-	-
	Fund 706 Total	\$151,641	\$148,690	\$185,500	\$182,000	\$182,000	\$182,000

707	Gervais School District						
5200	Transfers of Funds	\$2,796	\$941	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	510,674	479,041	725,000	725,000	725,000	725,000
5300	Transit	76,038	-	-	25,000	25,000	25,000
	Fund 707 Total	\$589,507	\$479,982	\$726,000	\$750,000	\$750,000	\$750,000
708	Jefferson School District						
5202	Resolution Transfers	\$445,625	\$404,883	\$467,500	\$486,500	\$486,500	\$486,500
	Fund 708 Total	\$445,625	\$404,883	\$467,500	\$486,500	\$486,500	\$486,500
709	McMinnville School District						
5202	Resolution Transfers	\$786,486	\$736,325	\$800,000	\$1,100,000	\$1,100,000	\$1,100,000
5300	Transit	1,950,926	2,120,043	2,100,000	2,000,000	2,000,000	2,000,000
5302	Fund Balance Transfer	83,312	35,953	1,000	-	-	-
	Fund 709 Total	\$2,820,724	\$2,892,320	\$2,901,000	\$3,100,000	\$3,100,000	\$3,100,000
710	Mt Angel School District						
5200	Transfers of Funds	\$4,094	\$4,703	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	346,000	313,471	-	375,000	375,000	375,000
5300	Transit	-	50,000	367,500	-	-	-
	Fund 710 Total	\$350,094	\$368,174	\$368,500	\$375,000	\$375,000	\$375,000
711	Newberg School District						
5202	Resolution Transfers	\$400,444	\$279,184	\$600,000	\$790,000	\$790,000	\$790,000
5300	Transit	1,623,817	1,749,196	1,315,000	1,230,000	1,230,000	1,230,000
5302	Fund Balance Transfer	19,049	26,563	1,000	-	-	-
	Fund 711 Total	\$2,043,309	\$2,054,943	\$1,916,000	\$2,020,000	\$2,020,000	\$2,020,000
712	North Marion School District						
5200	Transfers of Funds	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	589,982	662,915	750,000	883,000	883,000	883,000
5300	Transit	236,484	197,552	103,250	-	-	-
	Fund 712 Total	\$826,467	\$860,466	\$854,250	\$883,000	\$883,000	\$883,000
713	North Santiam School District						
5202	Resolution Transfers	\$339,949	\$335,335	\$375,000	\$487,000	\$487,000	\$487,000
5300	Transit	620,000	610,000	643,000	600,000	600,000	600,000
	Fund 713 Total	\$959,949	\$945,335	\$1,018,000	\$1,087,000	\$1,087,000	\$1,087,000
714	Perrydale School District						

5200	Transfers of Funds	\$1,679	\$155	\$500	\$ -	\$ -	\$ -
5202	Resolution Transfers	160,689	178,348	150,000	142,000	142,000	142,000
5300	Transit	-	-	34,000	75,000	75,000	75,000
	Fund 714 Total	\$162,368	\$178,503	\$184,500	\$217,000	\$217,000	\$217,000
715	Salem-Keizer School District						
5202	Resolution Transfers	\$1,490,218	\$1,767,147	\$1,800,000	\$2,250,000	\$2,250,000	\$2,250,000
5300	Transit	16,813,856	17,277,562	17,200,000	17,750,000	17,750,000	17,750,000
5302	Fund Balance Transfer	213,823	202,556	1,000	-	-	-
	Fund 715 Total	\$18,517,898	\$19,247,265	\$19,001,000	\$20,000,000	\$20,000,000	\$20,000,000
716	Sheridan School District						
5200	Transfers of Funds	\$147	\$ -	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	427,855	421,609	465,000	545,500	545,500	545,500
5300	Transit	55,000	50,000	-	-	-	-
	Fund 716 Total	\$483,002	\$471,609	\$466,000	\$545,500	\$545,500	\$545,500
717	Silver Falls School District						
5200	Transfers of Funds	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	692,310	726,607	650,000	771,000	771,000	771,000
5300	Transit	982,407	939,417	1,069,000	1,015,000	1,015,000	1,015,000
	Fund 717 Total	\$1,674,717	\$1,666,023	\$1,720,000	\$1,786,000	\$1,786,000	\$1,786,000
718	St Paul School District						
5202	Resolution Transfers	\$180,375	\$154,574	\$175,000	\$186,000	\$186,000	\$186,000
5300	Transit	-	-	13,500	-	-	-
	Fund 718 Total	\$180,375	\$154,574	\$188,500	\$186,000	\$186,000	\$186,000
719	Willamina School District						
5200	Transfers of Funds	\$714	\$278	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	146,103	145,362	325,000	259,000	259,000	259,000
5300	Transit	226,957	261,872	84,500	200,000	200,000	200,000
	Fund 719 Total	\$373,773	\$407,512	\$410,500	\$459,000	\$459,000	\$459,000
720	Woodburn School District						
5200	Transfers of Funds	\$ -	\$ -	\$1,000	\$ -	\$ -	\$ -
5202	Resolution Transfers	2,011,553	1,101,445	950,000	2,100,000	2,100,000	2,100,000
5300	Transit		1,062,989		800,000	800,000	800,000
5302	Fund Balance Transfer	685,948	635,720	1,740,000	-	-	-
	Fund 720 Total	\$2,697,501	\$2,800,153	\$2,691,000	\$2,900,000	\$2,900,000	\$2,900,000
721	Yamhill-Carlton School						

	District						
5202	Resolution Transfers	\$272,996	\$314,580	\$325,000	\$456,500	\$456,500	\$456,500
5300	Transit	157,427	125,000	148,500	125,000	125,000	125,000
	Fund 721 Total	430,423	439,580	473,500	581,500	581,500	581,500
	Total District Allocations	\$37,227,739	\$38,337,971	\$38,787,000	\$41,046,500	\$41,046,500	\$41,046,500
700	Fiscal Balancing Fund						
5200	Transfers of Funds	\$ -	\$ -	\$ -	\$20,000	\$20,000	\$20,000
5300	Transit	-	-	700,000	700,000	700,000	700,000
	Fund 700 Total	\$ -	\$ -	\$700,000	\$720,000	\$720,000	\$720,000
Total Budget		\$37,227,739	\$38,337,971	\$39,487,000	\$41,766,500	\$41,766,500	\$41,766,500



Willamette
EDUCATION SERVICE DISTRICT

Glossary



Glossary of Acronyms and Terms

Acronyms

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



EDI	Equity, Diversity and Inclusion
EGC	Emotional Growth Center
EIIS	Early Indicator and Intervention System
EI/ECSE	Early Intervention and Early Childhood Special Education
ELA	Early Learning Account, English Language Acquisition
ELL (ESL)	English Language Learning (also referred to as ESL or English as a Second Language)
ESD	Education Service District
ESSA	Every Student Succeeds Act
ESSER	Elementary & Secondary School Emergency Relief Fund
FMLA	Family Medical Leave Act
FSA	Family Support Advocate
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board
HECC	Higher Education Coordinating Commission
HSBCCP	High School Based College Credit Partnerships
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Plan
IFSP	Individual Family Service Plan
JDEP	Juvenile Detention Education Program
LEA	Local Education Agency
LGIP	Local Government Investment Pool
LMC	Labor Management Committee
LRC	Learning Resource Center
LSP	Local Service Plan
MEP	Migrant Education Program

OAESD	Oregon Association of Education Service District
OAR	Oregon Administrative Rule
ODS	Oregon Data Suite
OEA	Oregon Education Association
OEBB	Oregon Educator Benefit Board
OEIB	Oregon Education Investment Board
OMESC	Oregon Migrant Education Service Center
ORS	Oregon Revised Statutes
OSBA	Oregon School Boards Association
OSEA	Oregon School Employees Association (Classified Union)
ORS	Oregon Revised Statutes
OT/PT	Occupational Therapy and Physical Therapy
OTMC	Oregon Textbook and Media Center - Braille and large print textbook production
OYA	Oregon Youth Authority
PBIS	Positive Behavior and Instructional Supports
PERS	Public Employees Retirement System
PIC	Professional Issues Committee
REN	Regional Educations Network
RPATS	Regional Program Autism Training Sites
SEIA	Statewide Education Initiatives Account
SEL	Social and Emotional Learning
SIA	Student Investment Account
SIS	School Improvement Services
SSA	Student Success Act
T&A	Trust and Agency
TBI	Traumatic brain injury
TIC	Trauma Informed Care

TIP	Trauma Informed Practice
TOSA	Teacher on Special Assignment
TSA	Technical Skills Assessment
TSPC	Teacher Standards and Practices Commission
WBL	Work-Based Learning
WCC	Willamette Curriculum Coalition - see WSI
WCA	Willamette Career Academy
WESD	Willamette Education Service District
WP	Willamette Promise
WPAB	Willamette Promise Advisory Board
WSI	Willamette School Improvement Leadership (Formerly WCC)
WVEA	Willamette Valley Education Association (Licensed Union)
WWP	Willamette Workforce Partnership
YCEP	Youth Corrections Education Program



Terms

Account Codes	Account codes identify the funding source and nature of budget expenditures.
Accounting Systems	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position of a governmental entity.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur.
Adopted Budget	The financial plan adopted by the Board which forms a basis for expenditure appropriations.
Allocations	To divide an appropriation into amounts for specific purposes.
Appropriations	A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes.
Assets	Governmental resources that have monetary value.
Beginning Fund Balance	Funds carried forward from the previous fiscal year become a resource to support the appropriations for the next budgeted fiscal year.
Behavior Intervention	A therapeutic school environment focused on teaching students skills for success across all settings: academic, social, emotional, family and community.
Bond	A type of debt security for a specific sum of money to be repaid at a fixed time in the future, and carrying interest at a fixed rate, usually payable periodically.
Budgetary Control	The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Projects Funds	Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets, i.e., a new school or major building renovations.
Classified Staff	Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.
Common School Funds	Interest on trust funds from state sale of miscellaneous lands.
Component Districts	Districts served by the ESD.

Contingency	A special amount budgeted each year for unforeseen expenditures. Transfer of general fund operating contingency funds to cover unanticipated expenditures requires board approval.
Cost Center	A subdivision of the district that is charged with carrying on one or more specific purposes such as a department or special program.
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.
Donation	Donation is a gift that is voluntarily given without any requirements as to its use or expectation of the provision of service in return
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.
Expense	A cost that is paid in exchange for something of value
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 principal purposes for which expenditures are made.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts.
General Fund	A fund used to account for most operating activities except those activities required to be accounted for in another fund.
Grant	A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.
Internal Service Fund	Accounts for the operations of district functions that provide services to

other departments, other agencies and other districts outside of the Willamette ESD component regions; technology services and support account for the majority of activity in this fund.

Licensed Staff

All licensed teachers, counselors, special education teachers, and other certified teaching staff under contract to the District. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.

Levy

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

Measure 5

Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

Measure 47

Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

Measure 50

Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

Modified Accrual

The basis of accounting in which revenue is recorded when available and measurable

Object

For fund accounting this term identifies and classifies the articles purchased or the service obtained.

Proposed Budget

Financial and operating plan for the district that the Superintendent is recommending to the public and budget committee.

Region 16

Migrant Education Program: Region 16 serves a geographical area which includes the following six counties of Marion, Polk, Yamhill, Linn, Benton and Lincoln.

Requirement

An expenditure or net decrease to a fund's resources.

Resolution

A formal order of a governing body.

Resolution Funds

District percentage of state school funds and taxes which are accounted for in individual Trust and Agency accounts.

Resources

Estimated beginning fund balances plus all anticipated revenues.

Revenue

Monies received or anticipated by a local government from either tax or non-tax sources.

Supplemental Budget

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the

regular budget was adopted.

Taxes

Compulsory charges levied by the District for the purpose of financing the operation of schools.

Transfers

Amounts distributed from one fund to finance activities in another fund. Inter-fund transfers require Board approval.

Transit

Funds transferred from the ESD to component districts.

Trust and Agency Fund

A fund used to account for activities of assets held in trust by a local government.

Willamette Migrant Services

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



Willamette
EDUCATION SERVICE DISTRICT

Appendices





RESOLUTION No. 22.06.315

ADOPTION OF THE 2022-2023 BUDGET

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2022 - 2023 in the total amount of \$189,756,220. This budget is now on file in the district administrative office, 2611 Pringle Road SE, Salem, Oregon 97302.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2022, for the following purposes shown are hereby appropriated:

General Fund

Support Services	6,240,000
Transfers	40,147,064
Debt Service Transfer	516,936
Contingency	5,000,000
Total	\$51,904,000

Debt Service Fund

Debt Service	3,149,820
Total	\$3,149,820

Internal Service Fund

Support Services	\$3,350,000
Contingency	\$195,000
Total	\$3,545,000

Special Revenue Fund

Instruction	35,358,281
Support Services	38,655,523
Enterprise & Comm	547,096
Facility Acquisition	7,400,000
Transfers	3,430,000
Total	\$85,390,900

Capital Projects Fund

Capital Outlay	4,000,000
Total	\$4,000,000

Trust & Agency Fund

Transfers	41,766,500
Total	\$41,766,500

Total APPROPRIATIONS, All Funds . . .	\$189,756,220
Total Unappropriated and Reserve Amounts, All Funds . . .	0
TOTAL ADOPTED BUDGET . . .	\$189,756,220

RESOLUTION IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED that the Board of the Willamette Education Service District hereby imposes the taxes provided for in the adopted budget at the rate of \$.2967 per \$1,000 of assessed value for permanent tax rate; and that these taxes are hereby imposed for tax year 2022-2023 upon the assessed value of all taxable property within the district and categorized for the purposes of Article XI section 11b as follows:

	<u>Education Limitation</u>	<u>Excluded From Limitation</u>
Permanent Rate Tax \$.2967/\$1000	\$.2967/\$1000	
General Obligation Bond		\$0

The above resolution statements were approved and declared adopted on this 7th day of June, 2022.

Larry Trott, Board Chair

6.7.2022

Date

Dave Novotney, Ph.D., Superintendent

6.7.2022

Date

FORM

ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Willamette Education Service District (WESD) Marion County, State of Oregon, will be held June 7, 2022, 6:00 PM via a Zoom digital meeting to adhere to social distancing. To receive the web address and password for the Zoom meeting, please email budget@wesd.org or call 503-385-4692. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the WESD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected at the WESD Marion Center reception desk, 2611 Pringle Rd. SE, Salem, between the hours of 8:30 AM and 4:30 PM, or online at <https://www.wesd.org/Page/1605>. This Budget is for an annual budget period and was prepared on a basis of accounting that is the same as the preceding year. All public comments must be submitted in advance. Comments can be emailed to budget@wesd.org or mailed to Willamette ESD, Attn: Budget, 2611 Pringle Rd SE, Salem, OR 97302 and must include name, address, and phone number or email address. All comments must be received by June 2, 2022.

Contact: Russ Allen, Executive Director, Business Services

Telephone: 503.385.4611

Email: Russ.Allen@wesd.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-2021	Adopted Budget This Year 2021-2022	Approved Budget Next Year 2022-2023
Beginning Fund Balance	\$10,418,060	\$7,417,635	\$10,583,791
Current Year Property Taxes, other than Local Option Taxes	\$12,377,588	\$13,067,500	\$13,250,000
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	\$13,158,912	\$13,324,629	\$15,439,782
Revenue from Intermediate Sources	\$228,155	\$26,000	\$25,000
Revenue from State Sources	\$53,331,553	\$57,336,246	\$69,865,422
Revenue from Federal Sources	\$7,748,212	\$12,382,662	\$16,138,220
Interfund Transfers	\$51,428,115	\$54,477,689	\$60,813,105
All Other Budget Resources		\$0	
Total Resources	\$148,690,595	\$158,032,361	\$186,115,320

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$23,141,614	\$28,324,334	\$31,434,777
Other Associated Payroll Costs	\$12,796,060	\$16,772,800	\$17,684,067
Purchased Services	\$12,530,174	\$18,521,219	\$20,528,270
Supplies & Materials	\$4,319,616	\$4,773,051	\$6,209,814
Capital Outlay	\$522,680	\$710,270	\$12,647,588
Other Objects (except debt service & interfund transfers)	\$2,376,999	\$2,985,925	\$3,140,484
Debt Service*	\$2,917,834	\$3,031,953	\$3,149,820
Interfund Transfers*	\$78,615,523	\$78,344,085	\$86,125,500
Operating Contingency	\$0	\$4,568,724	\$5,195,000
Unappropriated Ending Fund Balance & Reserves	\$11,470,095	\$0	
Total Requirements	\$148,690,595	\$158,032,361	\$186,115,320

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$25,532,884	\$30,664,950	\$35,358,281
FTE	204.43	243.07	257.65
2000 Support Services	\$30,119,037	\$41,475,406	\$44,604,623
FTE	201.47	214.1	240.27
3000 Enterprise & Community Service	\$35,222	\$141,571	\$547,096
FTE	0.25	0.25	1.25
4000 Facility Acquisition & Construction	\$731,417	\$0	\$11,400,000
FTE	0.00	0.00	0.00
5000 Other Uses	\$27,187,407	\$26,999,205	\$26,186,000
5100 Debt Service*	\$2,917,834	\$3,031,953	\$3,149,820
5200 Interfund Transfers*	\$50,696,699	\$51,150,552	\$59,674,500
6000 Contingency	\$0	\$4,568,724	\$5,195,000
7000 Unappropriated Ending Fund Balance and Reserves	\$11,470,095	\$0	
Total Requirements	\$148,690,595	\$158,032,361	\$186,115,320
Total FTE	406.15	457.42	499.17

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
The budget was developed with a 2021-2023 State School Fund estimate of \$9.3B utilizing a 49%/51% split. General Fund revenue will grow because of a 6.8% in State School Funding and a million dollar increase in fund balance. There is an increase in the Special Revenue Fund, fueled primarily by the infusion of Federal Stimulus Dollars (ESSER), increase in State grants, and large carry-overs. The Willamette Career Academy (WCA) was a new program in 2021-2022 and will double in size for 2022-2023. Funds are also budgeted in 2022-2023 for the acquisition of the WCA facility as well as an up to \$4 million remodel of the Yamhill Center. There is an overall budgeted increase of 41.8 FTE.			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2020-2021	Rate or Amount Imposed This Year 2021-2022	Rate or Amount Approved Next Year 2022-2023
Permanent Rate Levy (Rate Limit .2967 per \$1,000)	0.2967	0.2967	0.2967
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1	
General Obligation Bonds	\$ -	\$ -	-
Other Bonds	\$ 16,471,747.00	\$ -	-
Other Borrowings	\$ -	\$ -	-
Total	\$ 16,471,747.00	\$ -	-



Statesman Journal

A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

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

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

5/29/2022

[Signature]
Public Notice Clerk

Subscribed and sworn to me this 29th day of
May, 2022

[Signature]
Notary Public for State of Wisconsin, Brown County

Notary Expires On 5.15.23

AD#: GCI0891172-01
ACCT #: 899112
P O : PUBLIC NOTICE
AD COST: \$2,777.32
THIS IS NOT AN INVOICE

NANCY HEYRMAN
Notary Public
State of Wisconsin

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

FORM OR-ED-50 2022-2023

To assessor of Benton County

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is
an amended form.

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

2611 Pringle Rd SE Salem OR 97302
Mailing Address of District City State ZIP Code
Russ Allen Director of Business 503-385-4611 russ.allen@wesd.org
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate — or — Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit)	1	0.2967	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
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		

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 two taxes, attach a sheet showing the information for each.

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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

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

FORM OR-ED-50 2022-2023

To assessor of Clackamas County
☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Willamette ESD has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Clackamas County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

2611 Pringle Rd SESalemOR97302

Mailing Address of District

City

State

ZIP Code

Date Submitted

Russ AllenDirector of Business503-385-4611russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate — or — Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	<u>0.2967</u>	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
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		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	<u>0.2967</u>
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 two 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

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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

FORM OR-ED-50 2022-2023

To assessor of Linn County

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is
an amended form.
The Willamette ESD has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Linn County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

2611 Pringle Rd SESalemOR97302

Mailing Address of District

City

State

ZIP Code

Date Submitted

Russ AllenDirector of Business503-385-4611russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit)	1	<u>0.2967</u>	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
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		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	<u>0.2967</u>
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 two taxes, attach a sheet showing the information for each.

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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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

FORM OR-ED-50 2022-2023

To assessor of Marion County
☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Willamette ESD has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Marion County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

2611 Pringle Rd SESalemOR97302

Mailing Address of District

City

State

ZIP Code

Date Submitted

Russ AllenDirector of Business503-385-4611russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	0.2967	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
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		

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 two taxes, attach a sheet showing the information for each.

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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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

FORM OR-ED-50 2022-2023

To assessor of Polk County
☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Willamette ESD has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

2611 Pringle Rd SESalemOR97302

Mailing Address of District

City

State

ZIP Code

Date Submitted

Russ AllenDirector of Business503-385-4611russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	<u>0.2967</u>	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
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		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	<u>0.2967</u>
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 two taxes, attach a sheet showing the information for each.

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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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

FORM OR-ED-50 2022-2023

To assessor of Tillamook County

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is
an amended form.
The Willamette ESD has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Tillamook County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

2611 Pringle Rd SESalemOR97302

Mailing Address of District

City

State

ZIP Code

Date Submitted

Russ AllenDirector of Business503-385-4611russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.
☐ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.
PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	<u>0.2967</u>	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
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		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	<u>0.2967</u>
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 two taxes, attach a sheet showing the information for each.

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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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

FORM OR-ED-50 2022-2023

To assessor of Washington County
☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Willamette ESD has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Washington County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

2611 Pringle Rd SESalemOR97302

Mailing Address of District

City

State

ZIP Code

Date Submitted

Russ AllenDirector of Business503-385-4611russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	<u>0.2967</u>	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
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		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	<u>0.2967</u>
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 two 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

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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

FORM OR-ED-50 2022-2023

To assessor of Yamhill County
☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Willamette ESD has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Yamhill County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

2611 Pringle Rd SESalemOR97302

Mailing Address of District

City

State

ZIP Code

Date Submitted

Russ AllenDirector of Business503-385-4611russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.
☐ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.
PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	<u>0.2967</u>	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
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		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	<u>0.2967</u>
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 two taxes, attach a sheet showing the information for each.

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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

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