



Willamette ESD Adopted Budget July 1, 2021-June 30, 2022

**Willamette Education Service District
Marion, Polk & Yamhill Counties**





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

Adopted Budget

July 1, 2021—June 30, 2022

Presented to the Budget Committee

May 6, 2021

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



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Superintendent's Budget Message



Superintendent's Budget Message

2021-2022

Budget Committee Members, Colleagues, and Education Partners:

As we prepare the Willamette ESD budget, we are hopeful about the upcoming school year. The COVID-19 pandemic has now been with us for an entire year and required our staff, our communities, and our world to adapt as we support each other.

While the pandemic presented various challenges, we are happy to report that the health of our agency is strong. There will be more uncertainties and challenges ahead, but now, more than ever, I'm confident in our staff and teams to be up for the task.

Prior to the pandemic, we were engaged in preparations to utilize the Student Success Act (SSA) funds for supporting districts, expanding our Early Intervention/Early Childhood Special Education program, and broadly implementing the Regional Educator Network. While it was looking like some of these improvement areas would have to be put on hold, that ended up not being the case.

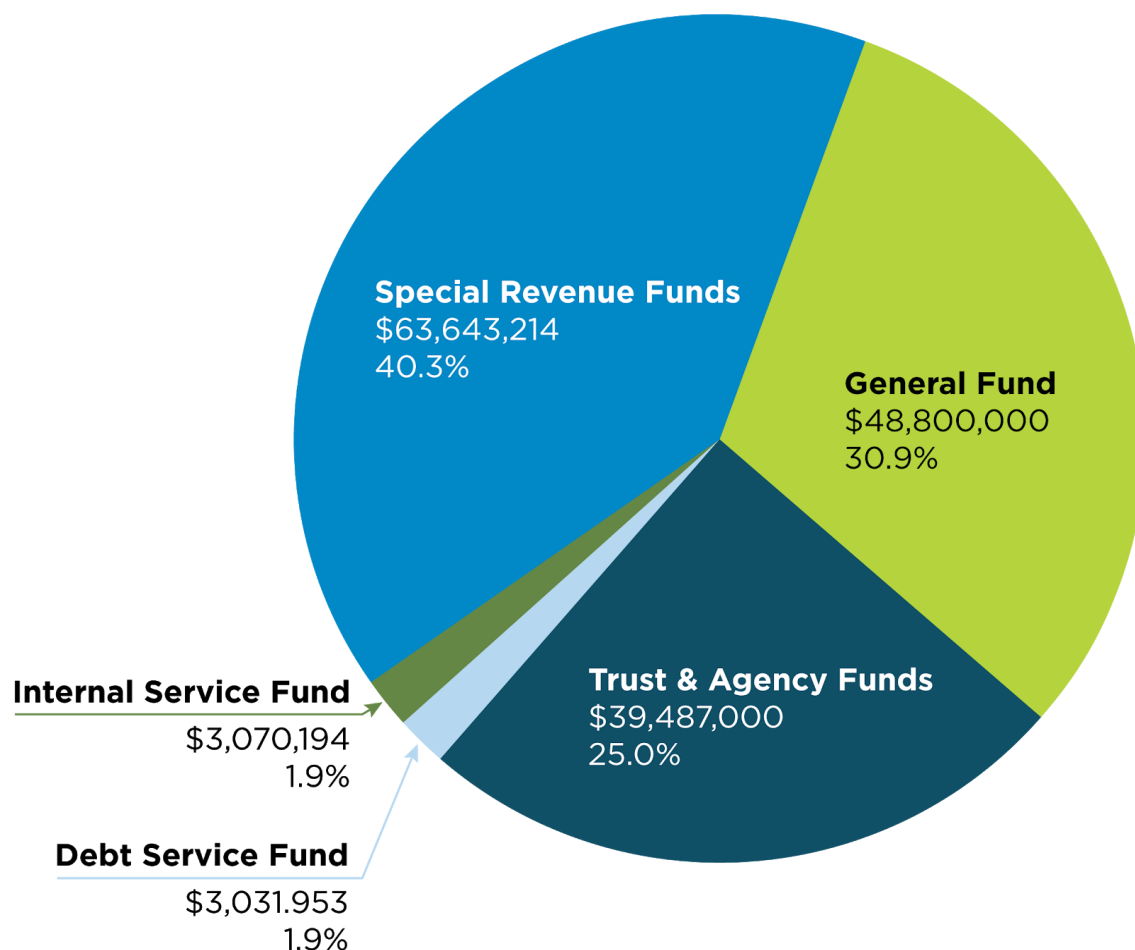
One year ago, during the initial phase of the pandemic, we were worried about all funding sources, including federal funds that support our programs. At least for now, state and federal funding is steady and we've received Elementary & Secondary School Emergency Relief (ESSER) funds, which have helped to support our programs, communities, and staff.

As we had predicted would happen, our staff rose to the challenge and didn't let anything, even a global pandemic, deter us from meeting the needs of the students and families we serve and fulfilling our mission of **Success, Achievement, Together...For All Students.**



2021-2022 Budget

This budget was developed using projections provided in 2021 by the Oregon Department of Education and is based on an assumption of \$9.3 billion for K-12 public education in Oregon. The Willamette ESD total budget for 2021-2022 is \$158,032,361.



Staffing Levels

Budgeted full-time employee (FTE) staffing levels for the 2021-2022 budget as compared to the current year are as follows:

Budget Year	Licensed FTE	Classified FTE	Admin/Non-Rep FTE	Total FTE
2021-22	238.19	178.22	41.00	457.41
2020-22	228.69	177.72	45.08	451.49

The reduction of Admin/Non-Rep FTE is based on projections for last year that were anticipated but not created or filled.



Willamette
EDUCATION SERVICE DISTRICT

Challenges in the 2021-22 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.

- **COVID-19 Pandemic:** This global event has created economic uncertainty and ongoing challenges for all levels of education. The specific nature of this impact is difficult to predict and will require another year of ongoing quick and decisive response.

Willamette ESD has and will continue to exercise active and prudent fiscal oversight on the budget. The challenges listed, and any that may present themselves during the budget year, will be addressed through sound administrative analysis and timely adjustments to the workforce, expenditures, and budget.

Opportunities in the 2021-22 Budget Process

Education remains a top priority for the Oregon Legislature and state policymakers. Willamette ESD will work collaboratively with area school districts and education stakeholders to maximize the opportunity for area children, students and families. Potential opportunities during the 2021-22 budget year include:

- **Student Success Act:** Willamette ESD will provide support to area school districts as they implement this broad school improvement initiative in their schools. We will provide technical support and coaching with specific emphasis on:
 - Data analysis
 - Identification of and support for best practices for meeting performance growth targets
 - Support to students with mental and behavioral health needs
 - Identification and support for implementing promising practices
 - Attention to cultivating a culture of internal accountability.
- **Regional Educator Network:** This program is targeted at improving how Oregon provides public school teachers, early learning professionals, and administrators with more equitable access to high-quality professional learning and support throughout their careers. Willamette ESD serves as a Regional Educator Network to support our 21 school district partners in the region, as well as 10 school districts within the South Coast Education Service District region.
- **Willamette Career Academy:** Our region is engaged in a public-private partnership to establish a regional career and technical education center. Area school district superintendents have prioritized career technical education, and these efforts have been given life by the substantial donation from Mountain West Investment Corporation that will fund the establishment of



the program. Regional superintendents have unanimously supported the program's development, and have established an implementation goal of program opening by September of 2021. Additional support has come from generous private donors. Though not budgeted, Willamette ESD eagerly awaits a decision from the Oregon Legislature regarding potential additional program funds.

- **Increased Local Service (LSP) Plan Commitments:** Area school districts have finalized their commitments for service purchase for 2021-22. These service commitments reflect strong confidence and increased levels of demand for Willamette ESD services.
- **Elementary & Secondary School Emergency Relief Fund (ESSER) Funds:** The most recent Federal COVID-related relief funds will add \$2,988,666 to our agency to assist in our efforts to support our staff and educators across the region impacted by the pandemic. Supports include adding a regional nurse to assist with COVID protocols, enhanced communications support, technology, educator mentors and family coordination.

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 178 students in the Falls City School District to Salem-Keizer School District with over 42,000 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.

Budget Document

The 2021-22 Willamette ESD Budget is divided into several funds for transparency in tracking expenditures.

- **General Fund 100:** This fund receives revenue from property taxes, State School Fund payments, and other Willamette ESD revenue. Transfers are made with Willamette ESD Board approval to the other funds of the agency, including the



Special Revenue Fund, Trust and Agency Fund, and the Debt Service Fund. Of the total State School Fund and property tax money, 10% is budgeted to fund Willamette ESD operating expenditures. Expenditures from the 2020-21 General Fund include 33.35 FTE staff from central administration, such as Superintendent, Human Resources, and Business Services. The General Fund is also allocated to cover the costs of facilities, utilities, legal fees, insurance, and other agency expenses.

- **Special Revenue Fund 200:** Receives revenue from grants, contracts, and resolution services and is used to track expenditures for these programs. Major grants include Early Intervention/Early Childhood Special Education; Regional Educator Network; Regional Program for Low Incidence Handicapping Conditions, called the “Regional Inclusive Servicers”; Youth Corrections Education Program; Student Success Act grant to support regional school districts; and the Oregon Migrant Education Service Center.
- **Debt Service Fund 300:** Receives transfers from other funds to repay one public borrowing for the Marion Center Renovation Project and the three bonds for Unfunded Actuarial Liability for PERS.
- **Capital Project Fund 400:** Receives funds used to acquire or construct major capital facilities. This fund will be \$0 for the 2021-22 proposed budget.
- **Internal Service Fund 600:** Receives revenue through agreements for service outside of Marion, Polk, and Yamhill counties and from employee benefit funds. Services for funds include student and financial software, student messaging services, and other technology services.
- **Trust and Agency Funds 700-721:** Receive 90% of the State School Fund revenues provided to the Willamette ESD. Allocations are made to each partner school district’s individual account based on their projected Average Daily Membership, weighted (ADMw). As authorized by the Willamette ESD Board, districts may use these funds in a combination of “resolution funds” to purchase Willamette ESD services and “transit funds” or cash payments in lieu of services to provide Local Service Plan (LSP) programs and services within their districts. This fund will see an increase of \$700,000 due to changes in the budgeting practice to incorporate LSP reconciliation.

Budget Preparation Methodology

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

Services to align the budget with department decisions about program changes based on this review of outcomes.

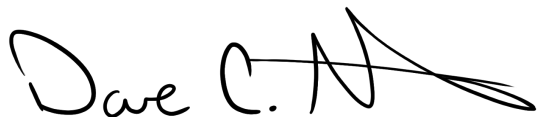
The Budget Committee

The Budget Committee has an important role in the continuing development of the agency budget. The committee will 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, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year. The Board will itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060. The Superintendent will then ensure all necessary documentation is submitted to the county assessor's office as required by law.

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

Sincerely,



Dave Novotney, Ph.D.
Superintendent

v20210422



Willamette
EDUCATION SERVICE DISTRICT



Introduction





Our Mission

Willamette ESD is a student centered agency proudly serving a population ranging in age from birth to 25. Our mission is the touchstone of all we do at WESD. We provide a wide variety of services to the 21 school districts in our region, as well as providing technology and other services to school districts across the state.

We play a key role in our education community, providing education leadership, professional development for educators and assuring equitable access to necessary services for students from any school district, regardless of district size. We strive daily to demonstrate “Willamette Pride” and exemplify our core values.

Our Mission

Success, Achievement, Together... For All Students

Our Core Values

Integrity—Innovation—Excellence—Partnerships





2020-2021 Budget Committee

Budget Officer	Russell Allen, Executive Director of Business Services	
Board of Directors		Term Expires
Mike Riddle	Zone 1	6.30.2021
Linda Reeves	Zone 2	6.30.2021
Alonso Oliveros	Zone 3	6.30.2023
Anna Ali	Zone 4	6.30.2023
Larry Trott, Vice Chair	Zone 5	6.30.2021
Frank W. Pender, Jr., Chair	Business	6.30.2021
Dr. Sue Monahan	Higher Education	6.30.2023
Dr. Noelle Carroll	Social Services	6.30.2023
Bill Linhart	At-Large	6.30.2021

Non-voting Advisory Members:

Superintendent Ginger Redlinger, North Marion SD

Appointed Budget Committee Members

Rebecca Piros, Newberg SD	Position 1	6.30.2023
Jeffrey Crapper, Dayton SD	Position 2	6.30.2023
Tracy Roe, Jefferson SD	Position 3	6.30.2021
Jesse Lippold, Salem-Keizer SD	Position 4	6.30.2021
Scott Pillar, Cascade SD	Position 5	6.30.2022
Bill Graupp, N. Marion SD	Position 6	6.30.2021
Lisa Anderson, Willamina SD	Position 7	6.30.2022
Tass Morrison, North Santiam SD	Position 8	6.30.2022
LaRae Sullivan, Perrydale SD	Position 9	6.30.2022
Melissa Wolfer, Gervais SD	Position 10	6.30.2023



Budget Calendar

2020

July 7	Board Meeting - Designate Budget Officer
September 23	Develop Budget Assumptions
October 6	Board Meeting - Approve Budget Calendar
November	Begin 21-22 Proposed Budget Development
December 22	Level 1 Budgets are complete

2021

January	Develop growth and reduction packages as needed
April 2	Present Proposed Budget to Superintendent
April 25	Publish notice of Budget Committee meeting
May 6	Superintendent presents Budget Message
May 20	Second Budget Committee Meeting (if needed)
May 23	Publish notice of Budget Hearing
June 1	Budget Hearing
June 15	Second Budget Hearing (if needed)

Administration



Dr. Dave Novotney
Superintendent



Keith Ussery
Deputy Superintendent



Tishri Tucker
Executive Assistant



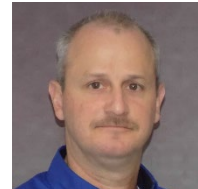
Michael Clark
Director of Communications
and Public Engagement



Russell Allen
Executive Director
Business Services



Michael Beck
Executive Director
Human Resources



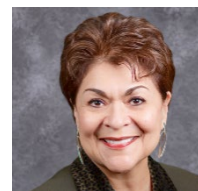
Jeff Easter
Director
Facilities



John Nielson
Director
Technology Services



Jonathan Fernow
Director
Oregon Migrant Education Services Center



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



Dr. Greg Gaden
Executive Director
Special Education



Dr. Ella Taylor
Chief Research Officer
The Center



Gretchen Brunner
Executive Director
School Improvement Services



Meet the Board



Frank Pender, Jr.
Chair
Business Representative



Larry Trott
Vice Chair
Zone 5
Representing: Salem-Keizer



Mike Riddle
Zone 1
Representing: Amity, Dayton, McMinnville, Perrydale, Sheridan, Willamina & Yamhill-Carlton



Linda Reeves
Zone 2
Representing: Gervais, Mt. Angel, Newberg, North Marion, St. Paul & Woodburn



Alonso Oliveros
Zone 3
Representing: Cascade, Central, Dallas, Falls City, Jefferson, North Santiam & Silver Falls



Anna Ali
Zone 4
Representing: Salem-Keizer



Dr. Sue Monahan
Higher Education Representative



Dr. Noelle Carroll
Social Services Representative



Bill Linhart
At-Large Representative

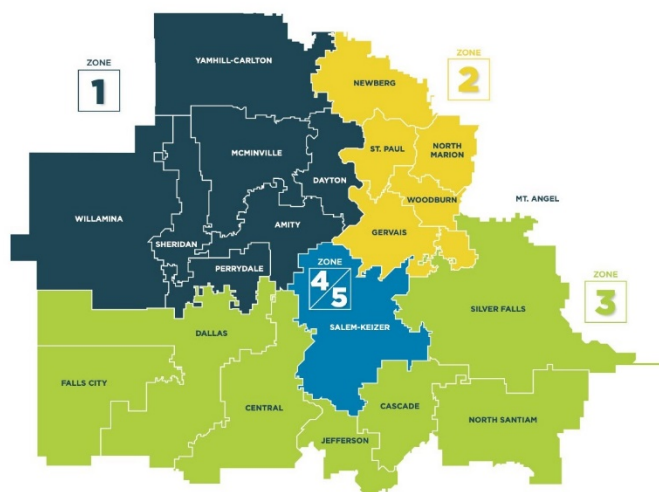


Ginger Redlinger
Non-Voting Advisory Member
North Marion School District Superintendent

Willamette ESD Governance

The Board is established using a governance model that provides strong voice and representation to the school districts in our region. Five members are elected by the school boards in each of the five geographic zones in Marion, Polk and Yamhill counties. The remaining four members are appointed through an application/appointment process that requires one representative from each of four key areas: Higher Education, Social Service, Business, and At-Large. The Board also includes a school district superintendent serving in a non-voting advisory role.

School District Zone Map



Board Meetings

Board meetings are held the first Tuesday of each month and are open to all staff and the public. When required, an executive session is held to discuss agenda items as authorized under public meeting law.

The Board sets policy, reviews the agency fiscal status and considers matters requiring Board approval.

For more information, contact us at:

board@wesd.org
503.385.4759
2611 Pringle Road SE
Salem, OR 97302



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: Troy Stoops
stoops_troy@mtangel.k12.or.us

North Marion SD

Superintendent: Ginger Redlinger
ginger.redlinger@nmarion.k12.or.us

North Santiam SD

Superintendent: Andy Gardner
andy.gardner@nsantiam.k12.or.us

Salem-Keizer SD

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

Silver Falls SD

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

St. Paul SD

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

Woodburn SD

Superintendent: Juan Larios
jlarios@woodburnsd.org

Polk County

Central SD

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

Dallas SD

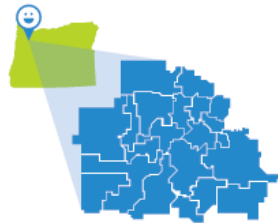
Superintendent: Andy Bellando
andy.bellando@dsd2.org

Falls City SD

Superintendent: Art Houghtaling
houghtaling_art@fallscity.k12.or.us

Perrydale SD

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



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

Yamhill County

Amity SD

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

Dayton SD

Superintendent: Steven Sugg
steven.sugg@dayton.k12.or.us

McMinnville SD

Superintendent: Maryalice Russell
mrussell@msd.k12.or.us

Newberg SD

Superintendent: Joseph Morelock
morelockj@newberg.k12.or.us

Sheridan SD

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

Willamina SD

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

Yamhill-Carlton SD

Superintendent: Bill Rhoades
rhoadesb@yoschools.org



State School Fund Apportionment to Partner Districts

**90% of WESD State School Fund Revenue is Provided
to Partner Districts Based on a Projected \$9.3B SSF
and 2021-22 ADMw District Estimates**

District	21-22 ADMw Ext	21-22 Apportionment
Amity	948.25	351,201
Cascade	2,926.84	1,084,005
Central	3,815.83	1,413,258
Dallas	3,714.77	1,375,828
Dayton	1,174.46	434,981
Falls City	336.05	124,462
Gervais	1,882.44	697,194
Jefferson	1,051.74	389,530
McMinnville	7,830.64	2,900,211
Mt. Angel	900.51	333,519
Newberg	5,162.88	1,912,161
N. Marion	2,160.29	800,100
N. Santiam	2,545.87	942,906
Perrydale	459.84	170,310
Salem Keizer	51,278.18	18,991,749
Sheridan	1,146.50	424,626
Silver Falls	4,431.34	1,641,222
St Paul	407.47	150,913
Willamina	1,086.76	402,500
Woodburn	7,253.76	2,686,554
Yamhill Carlton	1,158.90	429,218
Total	101,673.32	37,656,450

Allocations based on 03/12/2021 ODE ADMw estimates and \$9.3B SSF, 49/51 split.

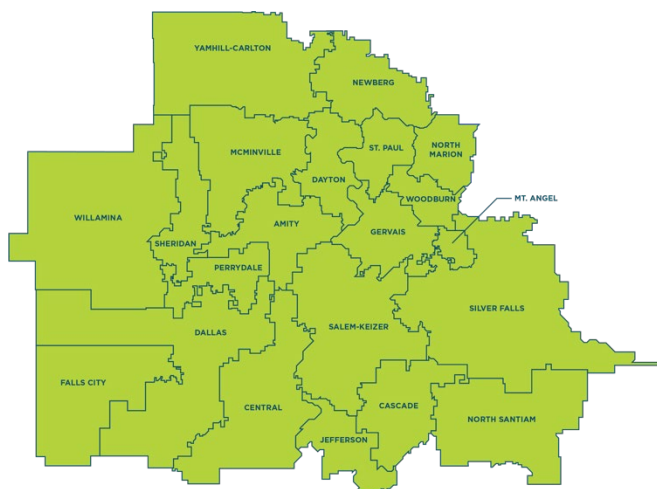
Oregon has more than 1,200 public K-12 schools organized into 197 School Districts and 19 Education Service Districts. ESDs provide regional services to their component school districts, primarily in areas that the school districts alone would not be able to adequately and equitably provide. Examples 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 400 highly skilled and caring professionals. Our agency is a student-centered organization serving 21 Oregon school districts with a student population of over 84,000 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.





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.'

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.

We 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, Jay Hernandez, Dr. Pat Ketcham, Julie Meraz, Dr. Lisa Ortiz and Cassie Stafford.

Four committees 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 2021-2022

- WESD All Staff EDI Climate Survey: This survey is the first 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 relationship 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





Organization Overview



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

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

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



WESD Provided Services

Attendance Supervisor

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

Cascade School Improvement

Cascade School Improvement includes membership in the Willamette Curriculum Coalition and on-site or off-site project support for: social-emotional learning and assessment, 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.

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.

Distance Learning Supports

Willamette ESD offers support for your distance learning environment.

English Language Learner & Migrant Services

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

Home School Registration

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



Gretchen Brunner
503.540.4426



Administrative and Support Services

Courier

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

Criminal History Background Checks

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

Frontline Education Absence Management

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



Russell Allen
503.385.4611



Administrative and Support Services

Legal Services

Willamette ESD provides regional legal services delivered by an experienced education attorney who 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

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

Translation Services

This service would be designed to allow school districts to access services through the WESD across various departments.



Russell Allen
503.385.4611



Administrative and Support Services

Community Engagement

This service is designed to support school districts in collecting and analyzing community engagement data. Services include focus group facilitation, focus group protocol development, empathy interviews, surveys, and reporting results. The Center can assist with training district staff in protocols for community engagement as well as conduct these services for a district.

Data Analysis/Predictive Analytics

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

Data Coaches

This service is designed to guide a school district through the implementation of school and district level data teams. This includes helping districts develop teams, training teachers and administrators in the data team process, providing guidelines on conducting a data team meeting, and assisting teachers and administrators in analyzing student data. Support is also provided in identifying areas of challenge, implementing change, measuring progress, and evaluating the effectiveness of implemented processes. Recognizing that districts are in different stages of data team implementation, these services can be customized based on the needs of the district.

Grant Writing

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

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



Ella Taylor
503.385.4660



Administrative and Support Services

ODS - Early Indicator and Intervention System

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

ODS - Oregon Data Suite

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

Program & Project Evaluation

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



Ella Taylor
503.385.4660



Administrative and Support Services

Brand Development/Graphic Design

This service supports school districts through a process to create and/or strengthen their professional brand identity. The service includes identification of core values and mission to align the brand with key strategic objectives. Development of a logo, tag lines and website presence are based on these objectives. Creation of visually appealing materials including:

- style guides
- color palettes
- document templates
- website presentation and other graphic applications.

The service will enhance the visual impact of your district and provide assistance in the use and presentation of brand materials.

General Communication Services

The Willamette ESD Communications Team provides broad communication services to school districts that may include elements of Brand Development or Video Production. For BlackBoard supported websites, Willamette ESD 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.



Michael Clark
503.540.4487



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

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 specialists.

Autism Spectrum Disorder Instructional Assistant

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

Autism Spectrum Disorder Specialist

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

Behavior Intervention Program

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



Greg Gaden
503.540.4487



Programs for Children with Special Needs

Behavior Services

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

Behavior Services - School Psychologist

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

Braille Transcription

This service produces transcription of 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 and class content. Braille transcription services include Literary Transcription and/or Nemeth Transcription.

Evaluations

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.

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.



Greg Gaden
503.540.4487



Programs for Children with Special Needs

Evaluations

Comprehensive Evaluation Team

The Comprehensive Evaluation Team is comprised of evaluation specialists as determined necessary to provide evaluations that meet all requirements for multiple eligibility categories. The team may also collaborate with the Autism Spectrum Disorder Evaluation Team if requested by the referring district, or if deemed appropriate during the pre- evaluation consultation. In addition to the consultation that will assist the district in structuring the evaluation request, the team will provide a comprehensive psychoeducational report and a team member to participate in the interpretation of the assessment results for the eligibility meeting.

Early Intervention/Early Childhood Special Education Evaluations

Evaluations to determine eligibility for EI/ECSE is a resolution service provided by a team of specialists employed by Willamette ESD. This is a two step process consisting of a screening, and if necessary, an evaluation. These evaluations include testing in all developmental domains, an observation and medical and educational history review.

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.

Nursing

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



Greg Gaden
503.540.4487



Programs for Children with Special Needs

Occupational Therapy

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

Physical Therapy

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

Speech/Language Services

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

Transition Specialist Services

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



Greg Gaden
503.540.4487



School Improvement Services

Individualized School Improvement Services

Willamette ESD 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.

Control Tower

Control Tower is a comprehensive program that provides support to districts with work-based learning. The program provides students with skill up training that positions students for internships and employment. Control Tower, in partnership with hundreds of local industry partners, hosts student information and career related opportunities on an online portal called Launch Path. The program will place students in meaningful work related training and experience that fits their goals and skill level. This program will provide support for a sustainable model of work-based learning for high school students, connecting school districts and industry partners.

Emergency Management Planning

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

Family Support Advocate

Family Support Advocates (FSA) assist 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
503.540.4426



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.

Mindfulness Stress Reduction

Provides training and resources to reduce stress and increase resilience among staff members, students, and community. The approach and tools are rooted in the research-based, secular Mindfulness Based Stress Reduction (MBSR) practices that have been shown effective in improving creativity, productivity, relationships, physical health, and mental wellbeing.

Regional Leadership Meetings

Willamette ESD provides assistance in hosting leadership meetings, such as Business Office, Human Resources, Facilities, Board Secretaries, etc.

School Safety - Suicide Prevention

In partnership with local mental health agencies and Lines for Life, a regional non-profit organization, Willamette ESD 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.



Gretchen Brunner
503.540.4426



School Improvement Services

Behavioral Safety Assessment/ Sexual Incident Response

Willamette ESD provides comprehensive, graduated threat assessment coordination. Level One screenings occur at the school level. Our threat assessment team leader collaborates with the school and community representatives to establish and train the school teams to effectively manage situations and students of concern. Level Two assessments are conducted by a multi- agency threat assessment team and our team leader serves as the education representative in this process. That 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.

The Sexual Incident Response System mirrors the two-level Threat Assessment system. Level One screenings review students demonstrating concerning sexual behavior. The Level Two incident response includes staffing by a multi-agency team of professionals that would assist in developing a safety plan and recommend interventions as needed.

Student Success Act Supports

Willamette ESD has four staff members skilled in the Student Success Act and able to respond to your districts needs.

Willamette Career Academy

The Willamette Career Academy will harness the power of regional partnerships and collaboration to serve students and business partners from multiple high schools from an initial 11 school districts across Marion, Polk, and Yamhill counties.

The Willamette Career Academy will allow students to explore and engage in-demand career and technical education programs such as cosmetology, diesel mechanics, and health services.

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.



Gretchen Brunner
503.540.4426



School Improvement Services

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

Willamette ESD 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.



Gretchen Brunner
503.540.4426



Technology Services

Canvas Learning Management System

Canvas learning management system helps districts, schools, and teachers manage classroom activities and organization.

Canvas Learning Management Support

Willamette ESD provides Canvas learning management support through local help desk and comprehensive training opportunities.

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-mail Archiving

Email Archiving allows districts to store emails in a searchable database for compliance with State archiving requirements and for historical reference. If requested by a school district, WESD can search and retrieve email based on district defined parameters.

E-mail Management

Email is managed through Office 365 and/or Google, and provides 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 Cloud management service is through Office 365 and/or Google. Other types of email management may include archiving, security scanning, or other items.



John Nielson
503.385.4795



Technology Services

Internet Connectivity - Last Mile and Internet Bandwidth & Services

Districts accessing internet connectivity through WESD need to resolve for both 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, support for network hardware and software, and maintenance. Staff consultation is available for local district networking projects. By selecting this service, WESD will file for eRate discounts for the direct internet connections to your district.

Jamf

Jamf software for IOS device management, gives employees and students the tools they need to have a more successful learning experiences in the classroom. Jamf is designed to automate device management for you while driving end-user productivity and creativity.

Network/Security/Server/Engineering

Network/Security/Server Engineering provides highly specialized technology 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 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 are uploaded 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.



John Nielson
503.385.4795



Technology Services

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.

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

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.

Schoology Learning Management

Schoology Learning Management System, a PowerSchool Product, helps districts, schools, and teachers manage classroom activities and organization.

Schoology Management Support

Willamette ESD provides Schoology Learning Management System support through local help desk and comprehensive training opportunities.

School Messenger

This telephone auto-dialer system can provide notification of school delays and closures to staff, as well as attendance information to parents.



John Nielson
503.385.4795



Technology Services

Sophos

Sophos antivirus is computer and server protection against computer viruses and intrusion. Sophos will provide the best opportunity to protect data and user information by stopping viruses from infecting computers and servers.

Sophos Support and Management

Willamette ESD Technology Department aids with the setup, configuration, and monitoring of Sophos Antivirus. Districts may have WESD staff assist with virus mitigation by purchasing Security hours, or may choose to maintain the responsibility.

Technology Systems Support

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

Technology Training

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



John Nielson
503.385.4795



Major State Grants/Contracts

Regional Program

Willamette ESD 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

Willamette ESD 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. Willamette ESD 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.



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503.588.5330



Major State Grants/Contracts

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.



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503.588.5330



Basis of Accounting/Budget Process

Reporting Entity

The Willamette Education Service District (ESD) is a municipal corporation and serves as the administrative agent for more than 40 state and federal projects throughout Marion, Polk, and Yamhill counties. The District was formed in accordance with ORS 334.020 and Section, 25, Chapter 784 Oregon Laws 1933. The ESD offers services in four core areas: school improvement, technology, programs for children with special needs, and administrative support. Control is vested in its board of directors. Five directors are elected by service area school district boards. These five board members then appoint an additional three directors who represent business, higher education, social services and at-large sectors of the service community. Administrative functions are delegated to individuals who report to and are responsible to the board. The chief administrative officer is the superintendent.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental entities and special service districts which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units, as defined by the Governmental Accounting Standards Board (GASB) Statement 61, or included in these basic financial statements.

Government-Wide Financial Statements

Financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The accounts are organized and operated on the basis of funds. A fund is an independent, self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the value is received without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, certain programs are funded by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are monies from both restricted and unrestricted net position available to finance the program. It is the policy to first apply cost-reimbursement grant resources to such programs and then general revenues.



Governmental Fund Types

Governmental funds are used to account for general government activities. Governmental fund types use the flow of *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. All revenues reported in the governmental funds are considered to be available if they are collected within sixty days after year-end. Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, and certain compensated absences and claims and judgments which are not recognized as expenditures because they will be liquidated with future expendable financial resources. Capital asset acquisitions are reported as expenditures in the governmental funds, and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Budgets

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except that property taxes received after year-end are not considered budgetary resources in the funds, inventory is expensed when purchased, debt, post-employment benefits and accrued vacation are recorded as an expense when paid, capital outlay is recorded as an expenditure rather than capitalized, and depreciation and amortization are not recorded on capital assets. Also, proceeds of long-term borrowing are recognized as an "other financing source" and principal paid is considered an expenditure. Bond issue costs are recognized as expenditures when bonds are issued (rather than amortizing over the life of the bonds). OPEB costs are expensed when paid instead of when the liability is incurred.

The budgeting process begins by appointing Budget Committee members in the fall of each year. Recommendations are developed through early spring with the budget committee approving the budget in late spring. Public notices of the budget hearing are generally published in May or June with a public hearing being held in June. The Board may amend the budget prior to adoption. However, budgeted expenditures for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.



Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, Debt Service, Contingencies, and Transfers.

Expenditures cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances, which could not be determined at the time the budget was adopted.

Fund Balance

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – non-spendable, restricted, committed, assigned, and unassigned.

Non-spendable fund balance represents amounts that are not in a spendable form. The non-spendable fund balance represents prepaid expenses.

Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).

Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.

Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The board has granted the Superintendent and the Executive Director of Business Services with the authority to classify fund balances as assigned.

Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned. There were no assigned fund balances at the year end.

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

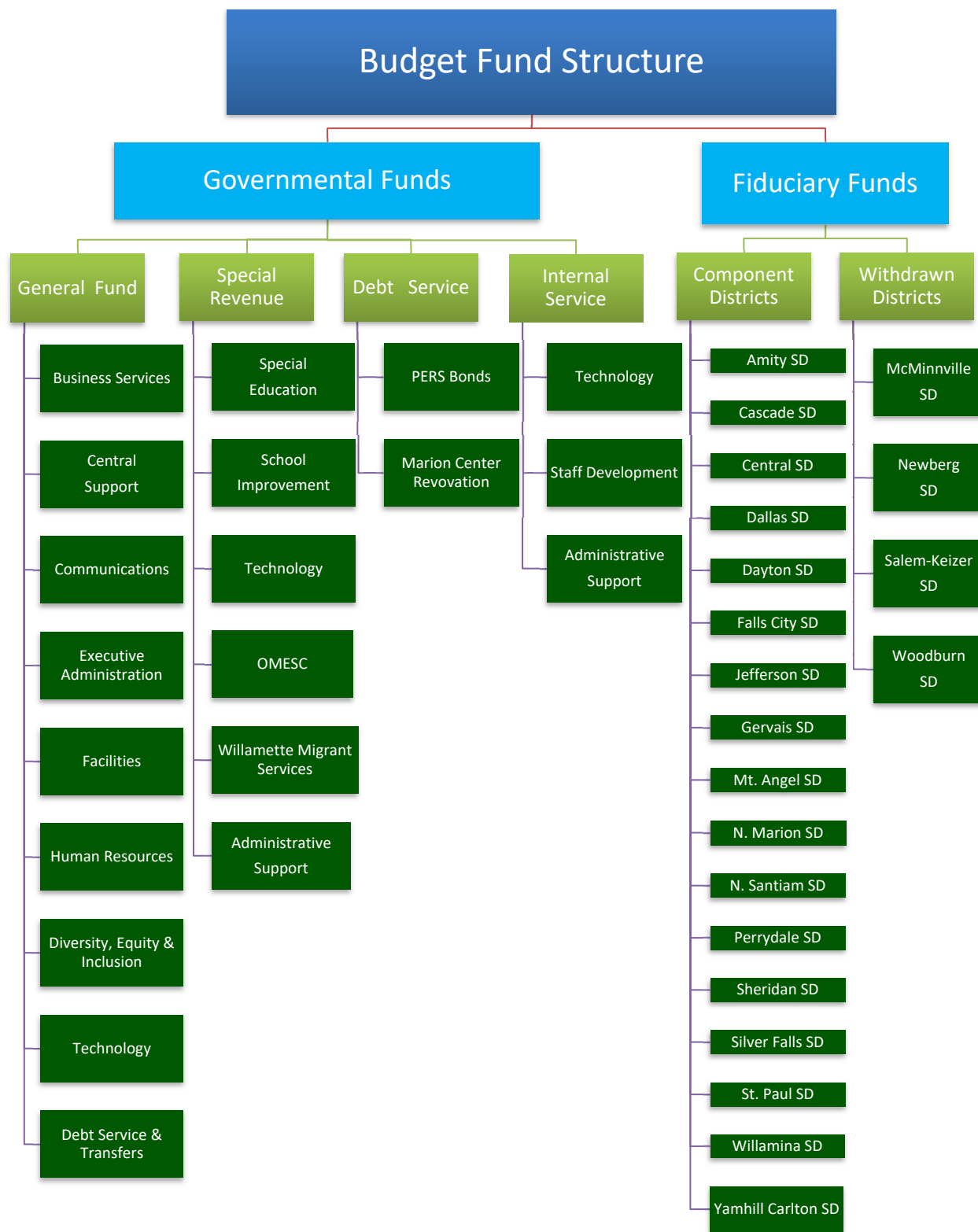


To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy. The District wants to maintain a minimum ending fund balance of 4% of General Fund revenues.

Property Tax Limitations

The State of Oregon imposes a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this requirement has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The State further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction is accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.





Fund Descriptions

General Fund

The General Fund receives revenue from State School Fund (SSF) payments, property taxes, beginning fund balance, fees charged to grants, rents and other miscellaneous revenue. General Fund revenue represents 31% of the total budget.

90% of all SSF revenue (including state payments and local property tax receipts) is allocated and transferred to school districts' accounts in the Trust and Agency Fund. The remaining 10% (along with other revenue) is budgeted to fund WESD operating expenditures. Budgeted for the General Fund are 33.35 FTE staff including Executive Administration, Human Resources, Business Services, Research Center, Communications, Central Support, Facilities, Diversity, Equity & Inclusion and Technology.

Special Revenue Fund

Special Revenue Funds receive revenue from State and Federal grants and contracts, districts' local service plan for resolutions, intergovernmental agreements and other miscellaneous revenue. Special Revenue Funds represent 40% of the total budget.

The Special Revenue Fund supports the services WESD provides to districts, families and other agencies. Budgeted are 410.25 FTE for 2021-2022. Services fall under five categories:

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

Special Education accounts for 57% of the fund. Major programs include Early Childhood/Early Childhood Special Education (EI/ECSE), the Regional Program for low incidence handicapping conditions, K-12 Speech/Language services and Behavior services. School Improvement accounts for 24% of the fund. Major programs are Youth Corrections, the Student Investment Act, Willamette Promise and the Willamette Career Academy. School Improvement also provides for School Safety, Family Support Advocates, curriculum and collaborative services. Technology Services are 3% of the fund and provide internet connectivity, student software, financial software and support, Oregon Data Suite, email and other services. Migrant Education and Services is 6% of the fund and Administrative Services are 10% of the fund.



Debt Service Fund

The Debt Service Fund receives revenue in the form of transfers from the General Fund, services to other funds and interest earnings. Debt Service revenue represents 2% of the total budget. The Debt Service Fund pays principal and interest for the debt for one public borrowing for the Marion Center renovation and three PERS bonds for Unfunded Actuarial Liability.

Capital Projects Fund

The Capital Projects Fund is used to acquire, construct or make capital improvements to facilities. This fund was opened in FY 21 for the construction of the Willamette Career Academy (WCA). Through an agreement with Mountain West Investment Corporation (MWIC), responsibility for the construction phase of the project was transferred to MWIC. By Board Resolution the Capital Projects Fund was closed, and the balance of funds were transferred to a Special Revenue Fund designated for the planning and coordination of the WCA.

Internal Service Fund

The Internal Service Fund receives revenue through agreements for service to other agencies, districts outside of Marion, Polk and Yamhill counties and from employee benefit funds. Services include student and financial software, student messaging services and other technology services and support. The Internal Service Fund is 2% of the total budget and includes 13.82 FTE.

Trust and Agency Fund

The General Fund transfers 90% of State School Fund (SSF) revenues received to the Trust and Agency Fund. Funds not expended from the previous year are recorded as beginning fund balances. Partner School District administrators meet with WESD administrators annually to determine which the services WESD will provide. Through this process each district's Local Service Plan (LSP) is developed for the upcoming year. The resolution funds are transferred to the Special Revenue Fund to support the programs and services resolved for. Transit funds are quarterly cash payments in lieu of services. The Trust and Agency revenue represents 25% of the total budget.



Budget Overview



Willamette Education Service District

2021-2022 Budget

Summary of Requirements

All Funds				
By Major Function	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
Instruction	\$ 20,826,831	\$ 20,320,978	\$ 27,001,814	\$ 30,664,950
Support Services	26,253,857	26,764,739	39,351,432	41,281,078
Enterprise & Community Services	50,458	44,891	109,427	141,571
Building Construction & Improvement	189,404	-	5,000,000	-
Transit, Debt Service & Transfers	74,077,418	77,998,934	79,914,256	81,181,710
Contingencies	-	-	4,448,724	4,763,052
Total	\$ 121,397,968	\$ 125,129,542	\$ 155,825,653	\$ 158,032,361

By Major Fund	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
General Fund	\$ 40,024,106	\$ 42,406,334	\$ 48,808,820	\$ 48,800,000
Special Revenue Fund	41,628,144	40,685,505	58,779,228	63,643,214
Debt Service Fund	2,937,222	2,807,404	2,917,899	3,031,953
Capital Projects Fund	189,404	-	5,000,000	-
Internal Service Fund	1,532,790	2,002,560	2,428,996	3,070,194
Trust & Agency Funds	35,086,302	37,227,739	37,890,710	39,487,000
Total	\$ 121,397,968	\$ 125,129,542	\$ 155,825,653	\$ 158,032,361

Willamette Education Service District

2021-2022 Budget

Summary of Requirements

Individual Funds				
General Fund	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
Support Services	\$ 4,634,457	\$ 5,030,839	\$ 5,802,449	\$ 5,997,890
Other Uses	35,389,649	37,375,494	38,557,647	38,233,386
Contingencies	-		4,448,724	4,568,724
Total Requirements General Fund	\$ 40,024,106	\$ 42,406,334	\$ 48,808,820	\$ 48,800,000
Special Revenue Funds	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
Instruction	\$ 20,826,831	\$ 20,320,978	\$ 27,001,814	\$ 30,664,950
Support Services	20,086,610	19,731,340	31,314,315	32,407,322
Enterprise and Community Services	50,458	44,891	109,427	141,571
Other Uses	664,245	588,297	353,672	429,371
Total	\$ 41,628,144	\$ 40,685,505	\$ 58,779,228	\$ 63,643,214
Debt Service Fund	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
Other Uses	\$ 2,937,222	\$ 2,807,404	\$ 2,917,899	\$ 3,031,953
Total Requirements Debt Service Fund	\$ 2,937,222	\$ 2,807,404	\$ 2,917,899	\$ 3,031,953
Capital Projects Fund	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
Capital Outlay	\$ 189,404	\$ -	\$ 5,000,000	\$ -
Total Requirements Capital Projects Fund	\$ 189,404	\$ -	\$ 5,000,000	\$ -
Internal Service Fund	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
Support Services	\$ 1,532,790	\$ 2,002,560	\$ 2,234,668	\$ 2,875,866
Contingency	-	-	194,328	194,328
Total Requirements Capital Projects Fund	\$ 1,532,790	\$ 2,002,560	\$ 2,428,996	\$ 3,070,194
Trust and Agency Funds	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
Other Uses	\$ 35,086,302	\$ 37,227,739	\$ 37,890,710	\$ 39,487,000
Total	\$ 35,086,302	\$ 37,227,739	\$ 37,890,710	\$ 39,487,000
Total Requirements	\$ 121,397,968	\$ 125,129,542	\$ 155,825,653	\$ 158,032,361

Willamette Education Service District 2021-2022 Budget

Total Budget

\$158,032,361

WESD annually develops a Proposed Budget that represents a financial plan for the upcoming fiscal year. The plan determines how funds are allocated and spent toward programs that provide educational and support services to school districts.

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

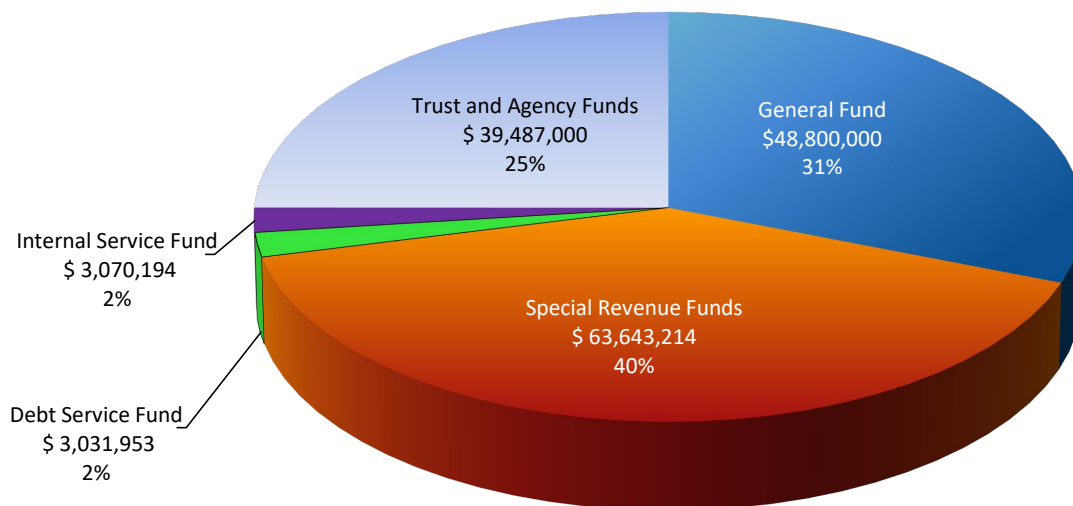
Notice of the Budget Committee Meeting is published. The Proposed Budget is distributed to the Budget Committee and made available to the public.

During the Budget Committee meeting the Superintendent delivers the Budget Message and the proposed budget to the Budget Committee for consideration and deliberation. The committee has an opportunity to ask questions, obtain clarification or request revisions to the budget. The public has opportunity to testify. Upon completion of their deliberation, if no further changes are needed, the committee approves the Proposed Budget.

Notice of the Budget Hearing is published and posted on the WESD website. At the Budget Hearing the approved budget is presented to the Board. The public again has opportunity to comment. If the Board deems no changes are needed the Board adopts the Approved Budget.

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

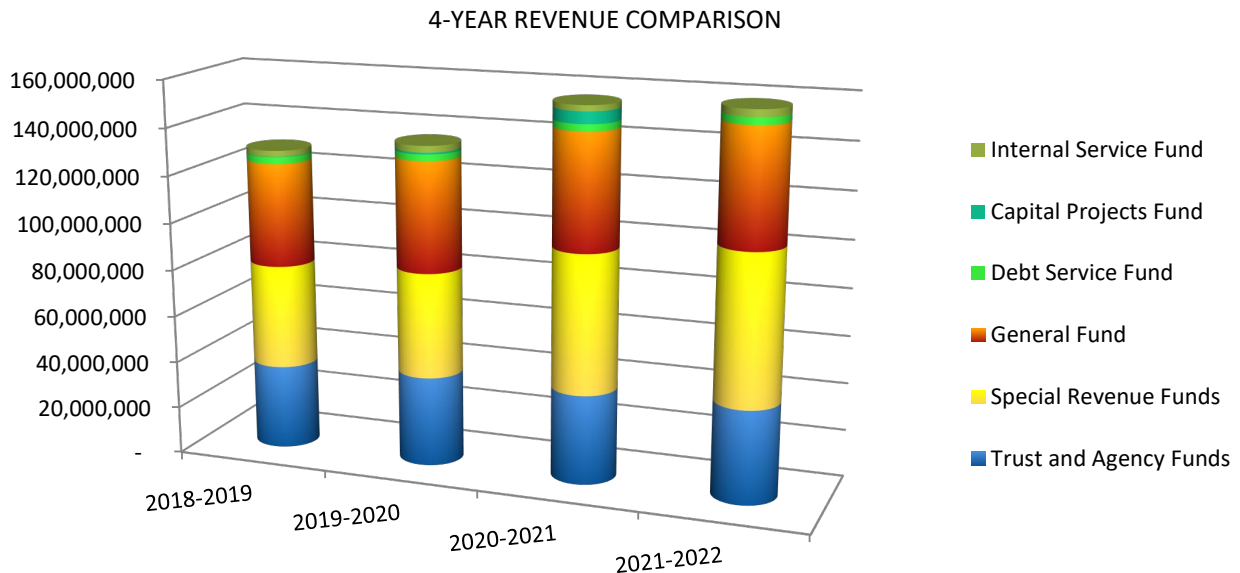
2021-2022 Adopted



Willamette Education Service District 2021-2022 Budget

Revenue Summary All Funds

Fund Group	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
100	General Fund	\$ 43,878,674	\$ 46,674,270	\$ 48,808,820	\$ 48,800,000
200	Special Revenue Funds	44,060,654	44,589,779	58,779,228	63,643,214
300	Debt Service Fund	2,959,656	2,821,145	2,917,899	3,031,953
400	Capital Projects Fund	189,404	731,417	5,000,000	-
600	Internal Service Fund	2,416,762	2,761,632	2,428,996	3,070,194
700	Trust and Agency Funds	35,798,546	38,070,811	37,890,710	39,487,000
		\$ 129,303,696	\$ 135,649,053	\$ 155,825,653	\$ 158,032,361



Revenue Summary by Major Account

Fund Group	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
R1000	Local Sources	\$ 23,538,123	\$ 23,759,170	\$ 24,954,936	\$ 26,392,129
R2000	Intermediate Sources	24,510	12,208	25,000	26,000
R3000	State Sources	45,002,975	46,919,429	65,726,641	57,336,246
R4000	Federal Sources	7,744,512	7,447,160	7,711,953	12,382,662
R5000	Other Sources	52,993,576	57,511,085	57,407,123	61,895,324
		\$ 129,303,696	\$ 135,649,053	\$ 155,825,653	\$ 158,032,361

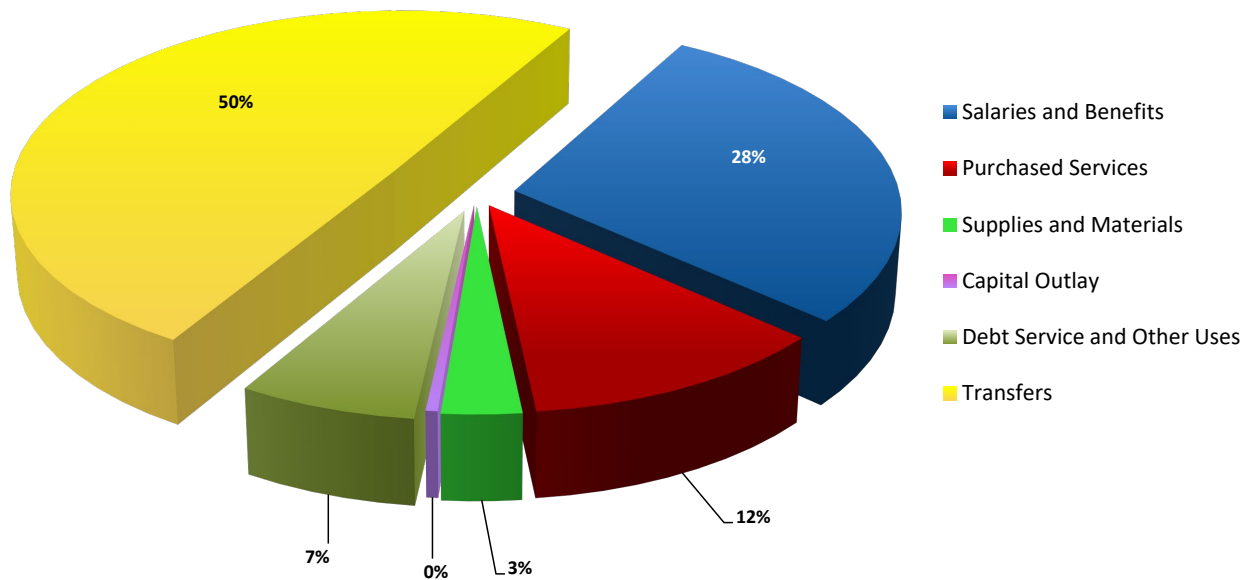
TOTAL ALL FUNDS	\$ 129,303,696	\$ 135,649,053	\$ 155,825,653	\$ 158,032,361
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Willamette Education Service District 2021-2022 Budget

Expenditure Summary by Major Account All Funds

Account Group	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Adopted	2021-2022 FTE
100	Salaries	\$ 18,639,709	\$ 20,648,179	\$ 29,340,441	451.49	\$ 28,324,334	421.81
200	Associated Payroll Costs	10,380,969	11,845,220	17,693,475		16,772,800	
300	Purchased Services	12,551,003	10,969,155	16,578,495		18,521,219	35.60
400	Supplies & Materials	3,088,515	1,486,874	2,598,342		4,773,051	
500	Capital Outlay	658,411	247,710	2,255,000		710,270	
600	Other Objects	4,939,165	4,740,873	5,730,689		6,017,878	
700	Transfer	71,140,196	75,191,530	77,180,487		78,344,085	
800	Other Uses	-	-	4,448,724		4,568,724	
		\$ 121,397,968	\$ 125,129,542	\$ 155,825,653	451.49	\$ 158,032,361	457.41

OBJECT CATEGORIES AS A % OF TOTAL BUDGET

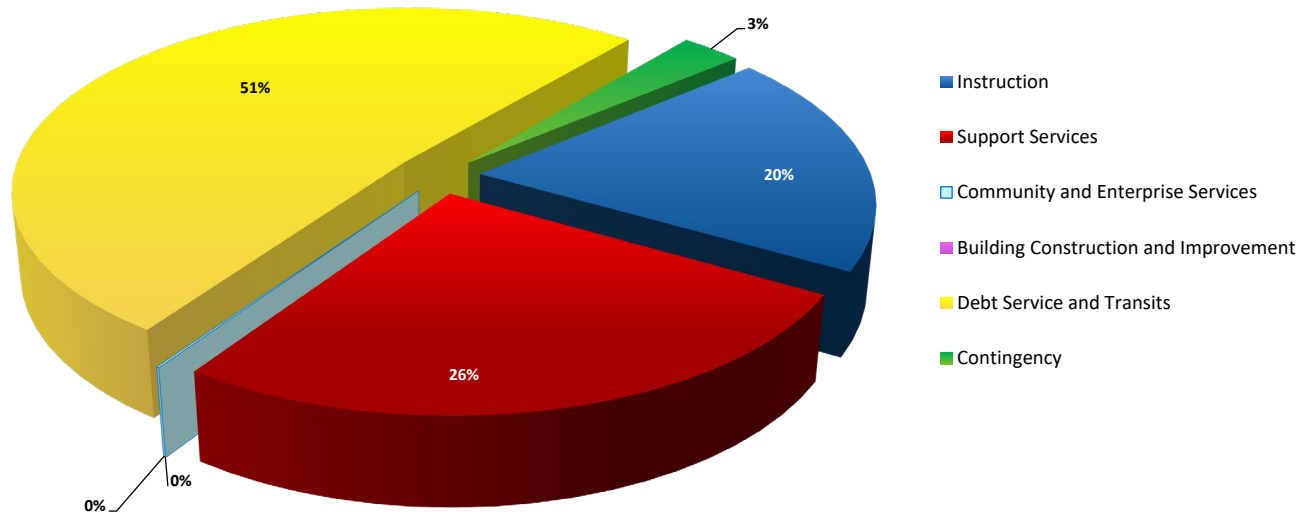


Willamette Education Service District 2021-2022 Budget

Expenditure Summary by Major Function All Funds

Account Group	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Adopted	2021-2022 FTE
1000	Instruction	\$ 20,826,831	\$ 20,320,978	\$ 27,001,814	231.88	\$ 30,664,950	243.07
2000	Support Services	26,157,613	26,764,739	39,545,760	219.36	41,475,406	214.10
3000	Community and Enterprise Services	50,458	44,891	109,427	0.25	141,571	0.25
4000	Building Construction and Improveme	189,404	-	5,000,000		-	
5000	Debt Service and Transits	74,077,418	77,998,934	79,719,928		81,181,710	
6000	Contingency	-	-	4,448,724		4,568,724	
		\$ 121,301,724	\$ 125,129,542	\$ 155,825,653	451.49	\$ 158,032,361	457.41

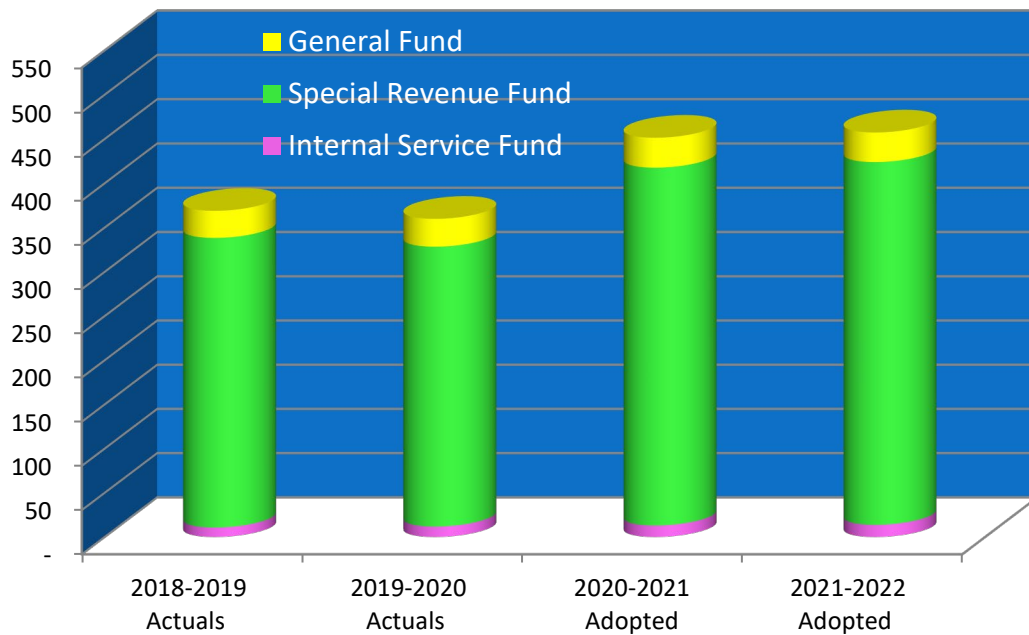
FUNCTION CATEGORIES AS A % OF TOTAL BUDGET



Willamette Education Service District 2021-2022 Budget

FTE by Fund

Fund	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Adopted
General Fund	30.54	31.40	33.76	33.35
Special Revenue Fund	327.68	316.68	404.68	410.25
Internal Service Fund	10.76	11.84	13.05	13.82
TOTAL FTE	368.98	359.92	451.49	457.41
% Increase or Decrease		-2%	25%	1%



FTE by Category

Fund	Licensed	Classified	Admin/Non Represented	Confidential	Total 2021-2022
General Fund	-	21.81	8.74	2.80	33.35
Special Revenue Fund	238.19	143.35	26.51	2.20	410.25
Internal Service Fund	-	13.07	0.75	-	13.82
	238.19	178.22	36.00	5.00	457.41



General Fund



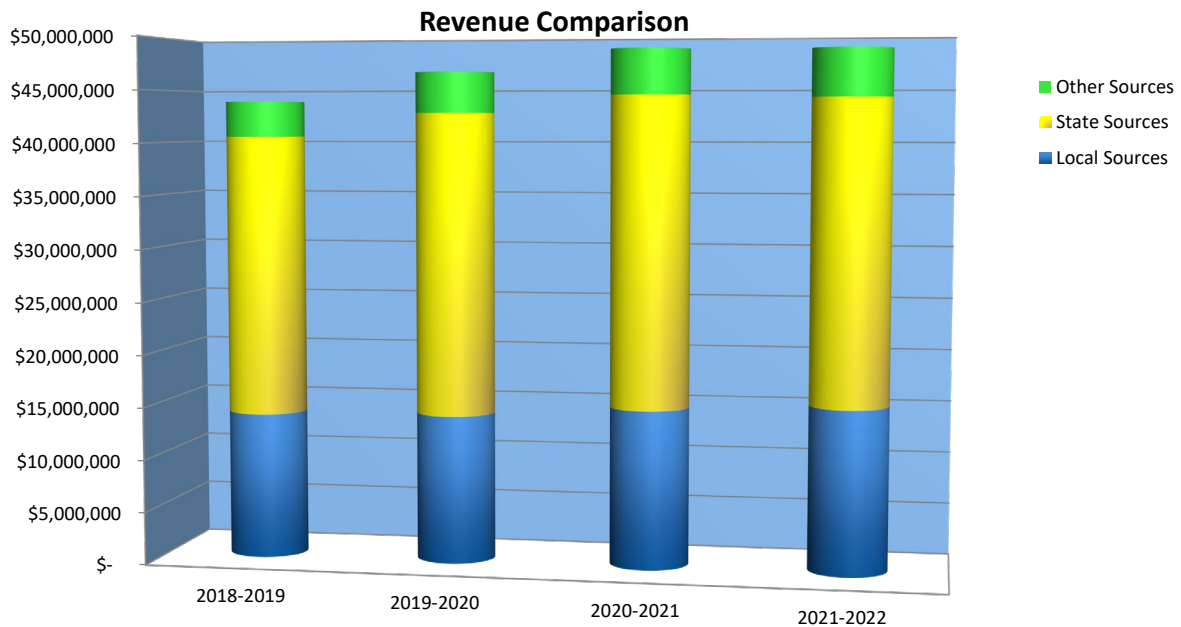
The General Fund receives revenue from property taxes, State School Fund (SSF) payments and other miscellaneous revenue. The 2021-2022 budget is based on a projected 2021-2022 State School Fund of \$9.3B, split 49/51 (percentage split for each year of the biennium). Of the total SSF revenues, 90% is allocated to partner school districts; 10% is budgeted to fund WESD operating expenditures.

Budgeted expenditures for the 2021-2022 General Fund include administrative and support staffing for executive administration, human resources, fiscal services, facilities and maintenance, central support, research, communications, diversity, equity & inclusion and technology. Also budgeted are debt service, the costs of utilities, audit and legal fees, insurance, maintenance and repairs, and supplies and equipment. Transfers are made with WESD Board approval to all other funds. There was 1.0 FTE added to Business Services with other minor FTE additions and subtractions throughout the fund.

Willamette Education Service District 2021-2022 Budget

Revenue Summary General Fund

Major Account	Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
100	General Fund						
R1000	Local Sources	\$ 13,866,605	\$ 14,079,481	\$ 15,008,030	\$ 15,527,000	\$ 15,527,000	\$ 15,527,000
R2000	Intermediate Sources	-	-	-	15,000	15,000	15,000
R3000	State Sources	26,687,391	28,740,221	29,500,790	28,758,000	28,758,000	28,758,000
R5000	Other Sources	3,324,679	3,854,568	4,300,000	4,500,000	4,500,000	4,500,000
	Fund 100 Total	\$ 43,878,674	\$ 46,674,270	\$ 48,808,820	\$ 48,800,000	\$ 48,800,000	\$ 48,800,000
TOTAL GENERAL FUND REVENUE		\$ 43,878,674	\$ 46,674,270	\$ 48,808,820	\$ 48,800,000	\$ 48,800,000	\$ 48,800,000



Willamette Education Service District 2021-2022 Budget

Revenue Detail General Funds

Revenue Account Code	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
100	General Fund						
R1111	Current Year Taxes	\$ 11,294,242	\$ 11,787,872	\$ 12,370,000	\$ 12,850,000	\$ 12,850,000	\$ 12,850,000
R1112	Prior Year Taxes	461,318	244,725	225,000	212,500	212,500	212,500
R1114	Payments in Lieu Property Taxes	12,005	9,368	5,000	5,000	5,000	5,000
R1500	Earnings on Investments	312,178	344,596	250,000	200,000	200,000	200,000
R1910	Rentals	46,934	41,241	40,000	20,000	20,000	20,000
R1920	Contributions/Donations	13	-	-	-	-	-
R1940	Services to Other LEAs	10,740	3,940	10,000	7,500	7,500	7,500
R1960	Recovery of Prior Years' Expense	12	3,155	500	500	500	500
R1980	Fees Charged to Grants	1,595,848	1,520,281	1,972,530	2,107,000	2,107,000	2,107,000
R1990	Miscellaneous	53,689	64,972	59,500	59,000	59,000	59,000
R1992	Erate	74,720	58,645	75,000	65,000	65,000	65,000
R1994	Fingerprinting	104	685	500	500	500	500
R1995	Conference Fees	802	-	-	-	-	-
R1998	Intra-Agency Invoices	4,000	-	-	-	-	-
	Local Revenue Total	\$ 13,866,605	\$ 14,079,481	\$ 15,008,030	\$ 15,527,000	\$ 15,527,000	\$ 15,527,000
R2199	Intermediate Sources	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
	Intermediate Revenue Total	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
R3101	SSF-General Support	\$ 26,531,740	\$ 28,711,009	\$ 29,465,790	\$ 28,723,000	\$ 28,723,000	\$ 28,723,000
R3104	SSF-General Support	155,651	29,212	35,000	35,000	35,000	35,000
	State Revenue Total	\$ 26,687,391	\$ 28,740,221	\$ 29,500,790	\$ 28,758,000	\$ 28,758,000	\$ 28,758,000
R5300	Sale of Fixed Assets	\$ 6,150	\$ -	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	3,318,529	3,854,568	4,300,000	4,500,000	4,500,000	4,500,000
	Other Revenue Total	\$ 3,324,679	\$ 3,854,568	\$ 4,300,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
FUND 100 TOTAL		\$ 43,878,674	\$ 46,674,270	\$ 48,808,820	\$ 48,800,000	\$ 48,800,000	\$ 48,800,000
TOTAL GENERAL FUND		\$ 43,878,674	\$ 46,674,270	\$ 48,808,820	\$ 48,800,000	\$ 48,800,000	\$ 48,800,000

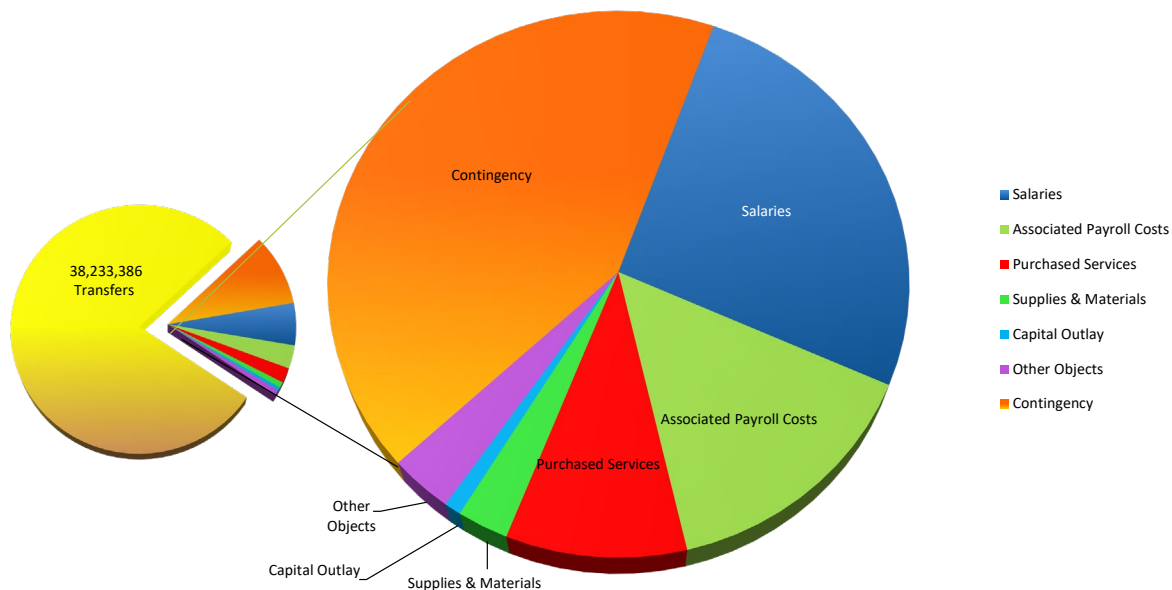
Willamette Education Service District 2021-2022 Budget

Summary by Major Function

100 General Fund										
Major Function	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE	
2000	Support Services	\$ 4,634,457	\$ 5,030,839	\$ 5,802,449	33.76	\$ 5,997,890	\$ 5,997,890	\$ 5,997,890		33.35
5000	Debt Service and Transits	35,389,649	37,375,494	38,557,647		38,233,386	38,233,386	38,233,386		
6000	Contingency	-	-	4,448,724		4,568,724	4,568,724	4,568,724		
		\$ 40,024,106	\$ 42,406,334	\$ 48,808,820	33.76	\$ 48,800,000	\$ 48,800,000	\$ 48,800,000		33.35

Summary by Major Account

100 General Fund										
Account Group	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE	
100	Salaries	\$ 2,109,839	\$ 2,281,807	\$ 2,548,714	33.76	\$ 2,679,462	\$ 2,679,462	\$ 2,679,462		33.35
200	Associated Payroll Costs	1,161,441	1,225,271	1,466,768		1,474,360	1,474,360	1,474,360		
300	Purchased Services	607,237	695,275	893,327		940,905	940,905	940,905		
400	Supplies & Materials	257,130	291,605	334,520		355,293	355,293	355,293		
500	Capital Outlay	249,396	247,710	255,000		205,000	205,000	205,000		
600	Other Objects	249,414	289,171	304,120		342,870	342,870	342,870		
700	Transfers	35,389,649	37,375,494	38,557,647		38,233,386	38,233,386	38,233,386		
800	Planned Reserve	-	-	4,448,724		4,568,724	4,568,724	4,568,724		
		\$ 40,024,106	\$ 42,406,334	\$ 48,808,820	33.76	\$ 48,800,000	\$ 48,800,000	\$ 48,800,000		33.35



**Willamette Education Service District
2021-2022 Budget**

Expenditure Detail											
100 General Fund											
Function	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
2110	Home School Registration	100	Salaries	\$ 4,816	\$ 4,951	\$ 5,500	0.10	\$ 11,972	\$ 11,972	\$ 11,972	0.20
		200	Associated Payroll Costs	1,465	3,211	3,006		7,879	7,879	7,879	
		300	Purchased Services	349	820	508		208	208	208	
			Program Total	\$ 6,629	\$ 8,982	\$ 9,014	0.10	\$ 20,059	\$ 20,059	\$ 20,059	0.20
2112	Attendance Services	100	Salaries	\$ 3,632	\$ 2,304	\$ 2,800	-	\$ 2,800	\$ 2,800	\$ 2,800	-
		200	Associated Payroll Costs	301	300	863		820	820	820	
		300	Purchased Services	922	-	915		915	915	915	
			Program Total	\$ 4,855	\$ 2,604	\$ 4,578	-	\$ 4,535	\$ 4,535	\$ 4,535	-
2139	Crisis Response Team	100	Salaries	\$ 2,841	\$ 1,103	\$ 5,000	-	\$ 1,500	\$ 1,500	\$ 1,500	-
		200	Associated Payroll Costs	863	345	1,570		482	482	482	
		300	Purchased Services	-	-	200		500	500	500	
		400	Supplies & Materials	-	85	150		1,482	1,482	1,482	
			Program Total	\$ 3,704	\$ 1,533	\$ 6,920	-	\$ 3,964	\$ 3,964	\$ 3,964	-
2240	Staff Development	300	Purchased Services	\$ 9,555	3,500	\$ 7,500		\$ -	\$ -	\$ -	
		400	Supplies & Materials	559	-	-		-	-	-	
			Program Total	\$ 10,114	\$ 3,500	\$ 7,500	-	\$ -	\$ -	\$ -	-
2310	Board of Education	100	Salaries	\$ 15,005	\$ 15,527	\$ 16,041	0.20	\$ 16,600	\$ 16,600	\$ 16,600	0.20
		200	Associated Payroll Costs	8,544	9,004	9,761		9,889	9,889	9,889	
		300	Purchased Services	49,617	111,809	110,565		110,565	110,565	110,565	
		400	Supplies & Materials	4,801	4,434	6,000		6,000	6,000	6,000	
		600	Other Objects	155,315	173,075	191,993		231,993	231,993	231,993	
			Program Total	\$ 233,282	\$ 313,849	\$ 334,360	0.20	\$ 375,047	\$ 375,047	\$ 375,047	0.20
2320	Executive Administration	100	Salaries	\$ 262,075	\$ 323,602	\$ 357,066	2.65	\$ 405,071	\$ 405,071	\$ 405,071	2.90
		200	Associated Payroll Costs	142,754	174,625	189,555		212,403	212,403	212,403	
		300	Purchased Services	7,833	3,717	7,162		7,162	7,162	7,162	
		400	Supplies & Materials	8,007	10,762	10,500		9,941	9,941	9,941	
		600	Other Objects	1,190		600		2,350	2,350	2,350	
			Program Total	\$ 421,860	\$ 512,707	\$ 564,883	2.65	\$ 636,927	\$ 636,927	\$ 636,927	2.90
2520	Fiscal Services	100	Salaries	\$ 446,343	\$ 483,615	\$ 492,281	7.26	\$ 584,147	\$ 584,147	\$ 584,147	8.33
		200	Associated Payroll Costs	254,873	272,429	296,666		321,750	321,750	321,750	
		300	Purchased Services	13,461	14,755	23,765		24,622	24,622	24,622	
		400	Supplies & Materials	27,256	27,214	41,000		36,000	36,000	36,000	
		600	Other Objects	21,896	36,480	22,800		22,800	22,800	22,800	
			Program Total	\$ 763,830	\$ 834,494	\$ 876,512	7.26	\$ 989,319	\$ 989,319	\$ 989,319	8.33

Willamette Education Service District 2021-2022 Budget

Expenditure Detail												
100 General Fund												
Function	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE	
2540	Operations & Facilities	100	Salaries	\$ 299,286	\$ 336,707	\$ 398,579	7.10	\$ 393,475	\$ 393,475	\$ 393,475	6.55	
		200	Associated Payroll Costs	185,499	183,777	254,850		249,191	249,191	249,191		
		300	Purchased Services	288,879	317,210	383,602		430,602	430,602	430,602		
		400	Supplies & Materials	57,921	52,793	68,000		58,000	58,000	58,000		
		500	Capital Outlay	215,515	181,735	165,000		115,000	115,000	115,000		
		600	Other Objects	52,919	50,343	56,477		61,477	61,477	61,477		
			Program Total	\$ 1,100,018	\$ 1,122,564	\$ 1,326,508	7.10	\$ 1,307,745	\$ 1,307,745	\$ 1,307,745	6.55	
2610	Central Support	100	Salaries	\$ 118,321	\$ 121,499	\$ 135,557	2.73	\$ 98,475	\$ 98,475	\$ 98,475	1.78	
		200	Associated Payroll Costs	80,739	81,385	91,767		65,280	65,280	65,280		
		300	Purchased Services	44,532	72,419	80,814		80,698	80,698	80,698		
		400	Supplies & Materials	18,581	26,509	25,360		25,360	25,360	25,360		
		600	Other Objects	248	48	1,250		1,250	1,250	1,250		
			Program Total	\$ 262,420	\$ 301,860	\$ 334,748	2.73	\$ 271,063	\$ 271,063	\$ 271,063	1.78	
2620	Research Center	100	Salaries	\$ 131,647	\$ 92,996	\$ 135,373	1.05	\$ 83,772	\$ 83,772	\$ 83,772	0.60	
		200	Associated Payroll Costs	56,054	42,989	62,712		43,043	43,043	43,043		
		300	Purchased Services	2,225	302	1,571		1,544	1,544	1,544		
		400	Supplies and Materials	14	-	250		250	250	250		
		600	Other Objects	-	1,411	1,000		1,000	1,000	1,000		
			Program Total	\$ 189,939	\$ 137,697	\$ 200,906	1.05	\$ 129,609	\$ 129,609	\$ 129,609	0.60	
2630	Communication Services	100	Salaries	\$ 125,268	\$ 161,248	\$ 186,026	2.00	\$ 192,113	\$ 192,113	\$ 192,113	2.00	
		200	Associated Payroll Costs	60,421	58,736	104,165		99,056	99,056	99,056		
		300	Purchased Services	313	197	11,354		11,355	11,355	11,355		
		400	Supplies & Materials	12,421	14,640	13,250		16,250	16,250	16,250		
		600	Other Objects	-	-	500		500	500	500		
			Program Total	\$ 198,422	\$ 234,821	\$ 315,295	2.00	\$ 319,274	\$ 319,274	\$ 319,274	2.00	
2640	Human Resources	100	Salaries	\$ 382,028	\$ 387,495	\$ 418,269	6.00	\$ 456,445	\$ 456,445	\$ 456,445	6.00	
		200	Associated Payroll Costs	207,806	210,795	229,135		226,473	226,473	226,473		
		300	Purchased Services	26,922	47,643	66,955		66,811	66,811	66,811		
		400	Supplies & Materials	19,487	14,368	20,750		52,750	52,750	52,750		
		600	Other Objects	15,614	24,750	24,500		4,500	4,500	4,500		
			Program Total	\$ 651,857	\$ 685,051	\$ 759,609	6.00	\$ 806,979	\$ 806,979	\$ 806,979	6.00	
2660	Technology Services	100	Salaries	\$ 318,577	\$ 350,759	\$ 396,222	4.67	\$ 419,917	\$ 419,917	\$ 419,917	4.67	
		200	Associated Payroll Costs	159,819	187,591	209,354		220,322	220,322	220,322		
		300	Purchased Services	162,629	122,903	198,416		198,416	198,416	198,416		
		400	Supplies & Materials	108,082	140,799	149,260		149,260	149,260	149,260		
		500	Capital Outlay	33,881	65,975	90,000		90,000	90,000	90,000		
		600	Other Objects	2,232	3,066	5,000		17,000	17,000	17,000		
			Program Total	\$ 785,222	\$ 871,093	\$ 1,048,252	4.67	\$ 1,094,915	\$ 1,094,915	\$ 1,094,915	4.67	
2690	Diversity, Equity & Inclusion	100	Salaries	\$ -	\$ -	\$ -	-	\$ 13,175	\$ 13,175	\$ 13,175	0.12	
		200	Associated Payroll Costs	-	-	-		6,653	6,653	6,653		
		300	Purchased Services	-	-	-		7,507	7,507	7,507		
			Program Total	\$ -	\$ -	\$ -	-	\$ 27,335	\$ 27,335	\$ 27,335	0.12	
2700	Supplemental Retirement	200	Associated Payroll Costs	\$ 2,303	\$ 85	\$ 13,364		\$ 11,119	\$ 11,119	\$ 11,119		
			Program Total	\$ 2,303	\$ 85	\$ 13,364	-	\$ 11,119	\$ 11,119	\$ 11,119	-	

**Willamette Education Service District
2021-2022 Budget**

Expenditure Detail												
100	General Fund											
Function	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE	
5200	Transfers	700	Program Support	\$ -	\$ 670,603	\$ 150,000		\$ 60,000	\$ 60,000	\$ 60,000	-	
		700	Debt Service	772,886	-	516,936		516,936	516,936	516,936		
			Program Total	\$ 772,886	\$ 670,603	\$ 666,936	-	\$ 576,936	\$ 576,936	\$ 576,936	-	
5201	Apportionment to Districts	700	Transfer	\$ 34,616,763	\$ 36,704,891	\$ 37,890,711		\$ 37,656,450	\$ 37,656,450	\$ 37,656,450		
				Program Total	\$ 34,616,763	\$ 36,704,891	\$ 37,890,711	-	\$ 37,656,450	\$ 37,656,450	\$ 37,656,450	-
6110	Contingency	800	Other Uses	\$ -	\$ -	\$ 4,448,724		\$ 4,568,724	\$ 4,568,724	\$ 4,568,724		
				Program Total	\$ -	\$ -	\$ 4,448,724	-	\$ 4,568,724	\$ 4,568,724	\$ 4,568,724	-
TOTAL GENERAL FUNDS				\$ 40,024,106	\$ 42,406,334	\$ 48,808,820	33.76	\$ 48,800,000	\$ 48,800,000	\$ 48,800,000	33.35	

Special Revenue Fund



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

• Programs for Children with Special Needs	\$36,060,626
• School Improvement Services	\$15,092,942
• Administrative Services	\$6,683,220
• Migrant Education and Services	\$3,785,156
• Technology Services and Support	\$2,021,270

Major Grants and Contracts:

• Early Childhood/Early Childhood Special Education (EI/ECSE)	\$18,404,054
• Regional Program	\$5,177,225
• Youth Corrections Education Program (YCEP)	\$4,353,500
• Elementary/Secondary Schools Emergency Relief (ESSER)	\$3,485,332
• Regional Educator Network	\$2,896,083
• Student Investment Act	\$2,667,016
• Oregon Migrant Education Service Center (OMESC)	\$2,364,613

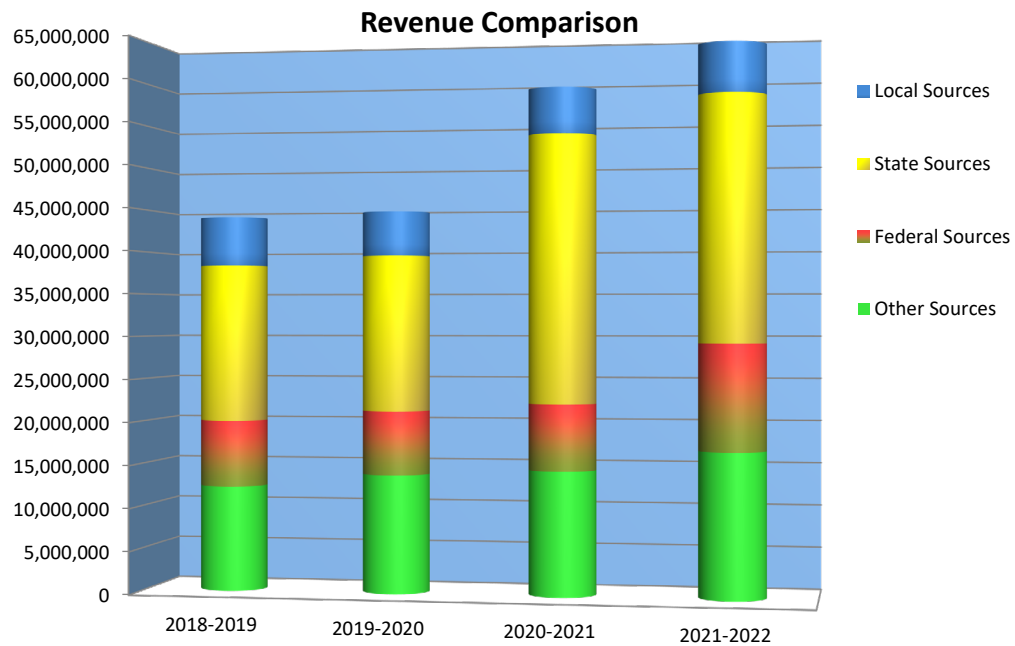
Local Service Plan

• Programs for Children with Special Needs	\$8,787,642
• Administrative Services	\$3,608,543
• School Improvement Services	\$2,239,491
• Technology Services and Support	\$1,103,192

Willamette Education Service District 2021-2022 Budget

Revenue Summary Special Revenue Funds

Major Account	Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
200	Special Revenue Funds						
R1000	Local Sources	\$ 5,693,632	\$ 5,147,205	\$ 5,339,275	\$ 5,817,700	\$ 5,817,700	\$ 5,817,700
R2000	Intermediate Sources *	24,510	12,208	25,000	11,000	11,000	11,000
R3000	State Sources	18,315,584	18,179,209	31,225,851	28,578,246	28,578,246	28,578,246
R4000	Federal Sources	7,744,512	7,447,160	7,711,953	12,382,662	12,382,662	12,382,662
R5000	Other Sources	12,282,416	13,803,997	14,477,149	16,853,606	16,853,606	16,853,606
	Fund 200 Total	\$ 44,060,654	\$ 44,589,779	\$ 58,779,228	\$ 63,643,214	\$ 63,643,214	\$ 63,643,214



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

Willamette Education Service District 2021-2022 Budget

Revenue Detail Special Revenue Funds

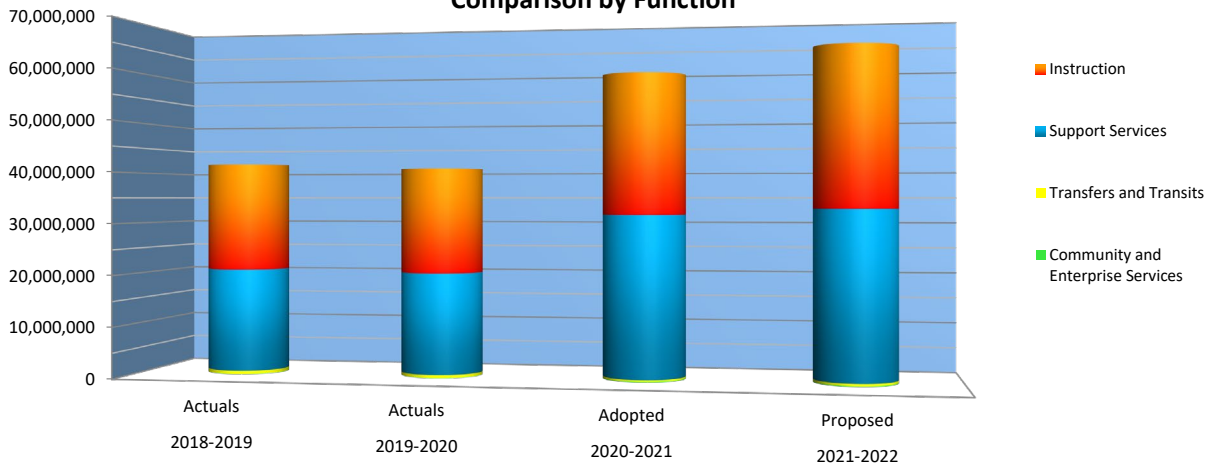
Revenue Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
200 Special Revenue Funds							
R1740	Student Fees	\$ 77,531	\$ 46,283	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
R1920	Contributions/Donations	117,320	46,045	100,000	300,000	300,000	300,000
R1940	Services to Other LEAs	2,968,349	2,085,748	1,802,753	2,083,688	2,083,688	2,083,688
R1960	Recovery of Prior Years' Expense	17,023	23,766	50,000	-	-	-
R1990	Miscellaneous	482,036	469,523	456,496	253,135	253,135	253,135
R1991	Medicaid	51,192	32,373	50,000	50,000	50,000	50,000
R1992	Erate	209,242	192,127	178,227	255,634	255,634	255,634
R1994	Background Checks	1,298	493	1,300	1,500	1,500	1,500
R1998	Intra-Agency Invoices	279,528	344,803	329,524	257,192	257,192	257,192
R1999	ODE Fed Non-Circular A-133	1,490,113	1,906,045	2,340,975	2,586,551	2,586,551	2,586,551
	Major Account Total	\$ 5,693,632	\$ 5,147,205	\$ 5,339,275	\$ 5,817,700	\$ 5,817,700	\$ 5,817,700
R2200	Restricted Revenue	\$ 24,510	\$ 12,208	\$ 25,000	\$ 11,000	\$ 11,000	\$ 11,000
	Major Account Total	\$ 24,510	\$ 12,208	\$ 25,000	\$ 11,000	\$ 11,000	\$ 11,000
R3299	Restricted Grants Other	\$ 18,315,584	\$ 18,179,209	\$ 31,225,851	\$ 28,578,246	\$ 28,578,246	\$ 28,578,246
	Major Account Total	\$ 18,315,584	\$ 18,179,209	\$ 31,225,851	\$ 28,578,246	\$ 28,578,246	\$ 28,578,246
R4500	Restricted Federal through State	\$ 7,744,512	\$ 7,447,160	\$ 7,711,953	\$ 12,382,662	\$ 12,382,662	\$ 12,382,662
	Major Account Total	\$ 7,744,512	\$ 7,447,160	\$ 7,711,953	\$ 12,382,662	\$ 12,382,662	\$ 12,382,662
R5200	Interfund Transfers	\$ 156,260	\$ 101,547	\$ 179,500	\$ 247,685	\$ 247,685	\$ 247,685
R5202	Resolution Transfers	10,309,404	11,269,941	13,248,732	15,333,568	15,333,568	15,333,568
R5400	Beginning Fund Balance	1,816,752	2,432,509	1,048,917	1,272,353	1,272,353	1,272,353
	Major Account Total	\$ 12,282,416	\$ 13,803,997	\$ 14,477,149	\$ 16,853,606	\$ 16,853,606	\$ 16,853,606
TOTAL SPECIAL REVENUE FUNDS		\$ 44,060,654	\$ 44,589,779	\$ 58,779,228	\$ 63,643,214	\$ 63,643,214	\$ 63,643,214

Willamette Education Service District 2021-2022 Budget

Summary by Major Function

200 Special Revenue Funds									
Major Function	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
1000	Instruction	\$ 20,826,831	\$ 20,320,978	\$ 27,001,814	231.88	\$ 30,664,950	\$ 30,664,950	\$ 30,664,950	243.07
2000	Support Services	20,086,610	19,731,340	31,314,315	172.56	32,407,322	32,407,322	32,407,322	166.93
3000	Community and Enterprise Services	50,458	44,891	109,427	0.25	141,571	141,571	141,571	0.25
5000	Transfers and Transits	664,245	588,297	353,672	-	429,371	429,371	429,371	-
		\$ 41,628,144	\$ 40,685,505	\$ 58,779,228	404.68	\$ 63,643,214	\$ 63,643,214	\$ 63,643,214	410.25

Comparison by Function



Summary by Major Account

200 Special Revenue Funds									
Account Group	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
100	Salaries	\$ 15,902,211	\$ 17,563,377	\$ 25,890,911	404.68	\$ 24,646,237	\$ 24,646,237	\$ 24,646,237	410.25
200	Associated Payroll Costs	8,867,311	10,150,861	15,690,834		14,684,793	14,684,793	14,684,793	
300	Purchased Services	11,478,192	9,727,035	12,058,784		16,631,674	16,631,674	16,631,674	
400	Supplies & Materials	2,699,230	1,011,867	2,096,118		4,143,816	4,143,816	4,143,816	
500	Capital Outlay	266,027	-	-		482,000	482,000	482,000	
600	Other Objects	1,750,929	1,644,069	2,504,779		2,625,323	2,625,323	2,625,323	
700	Transfer	664,245	588,297	537,802		429,371	429,371	429,371	
		\$ 41,628,144	\$ 40,685,505	\$ 58,779,228	404.68	\$ 63,643,214	\$ 63,643,214	\$ 63,643,214	410.25

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
200 SPECIAL REVENUE FUNDS											
Programs for Children with Special Needs											
1221	Learning Centers										
		100	Salaries	\$ 185,957	\$ 160,758	\$ 218,954	3.08	\$ 193,120	\$ 193,120	\$ 193,120	2.88
	OSH	200	Associated Payroll Costs	102,023	78,674	101,603		112,832	112,832	112,832	
		300	Purchased Services	17,079	11,820	20,155		44,223	44,223	44,223	
		400	Supplies & Materials	46,666	8,379	21,267		101,089	101,089	101,089	
		600	Other Objects	21,384	16,084	22,943		30,182	30,182	30,182	
			Program Total	\$ 373,109	\$ 275,717	\$ 384,922	3.08	\$ 481,446	\$ 481,446	\$ 481,446	2.88
1261	EI Evaluations										
	EI Service	100	Salaries	\$ 1,727,403	\$ 2,009,708	\$ 3,375,574	51.01	\$ 3,175,014	\$ 3,175,014	\$ 3,175,014	44.97
		200	Associated Payroll Costs	990,418	1,140,075	2,026,476		1,844,000	1,844,000	1,844,000	
		300	Purchased Services	1,079,344	777,022	202,702		1,306,848	1,306,848	1,306,848	9.60
		400	Supplies & Materials	173,857	21,541	113,521		272,372	272,372	272,372	
		500	Capital Outlay	38,948	-	-		-	-	-	
		600	Other Objects	173,711	155,781	228,775		286,950	286,950	286,950	
			Program Total	\$ 4,183,681	\$ 4,104,128	\$ 5,947,048	51.01	\$ 6,885,184	\$ 6,885,184	\$ 6,885,184	54.57
1262	Early Childhood										
	ECSE	100	Salaries	\$ 3,642,115	\$ 4,038,191	\$ 6,566,275	125.49	\$ 6,003,802	\$ 6,003,802	\$ 6,003,802	113.50
		200	Associated Payroll Costs	2,174,729	2,649,081	4,365,047		3,940,151	3,940,151	3,940,151	
		300	Purchased Services	2,566,265	2,265,972	1,025,780		2,550,340	2,550,340	2,550,340	14.99
		400	Supplies & Materials	337,593	66,717	214,706		520,315	520,315	520,315	
		500	Capital Outlay	-	-	-		300,000	300,000	300,000	
		600	Other Objects	649,759	639,185	813,721		917,912	917,912	917,912	
			Program Total	\$ 9,370,461	\$ 9,659,146	\$ 12,985,529	125.49	\$ 14,232,520	\$ 14,232,520	\$ 14,232,520	128.48
1280	Alt Ed OASIS BIP										
		100	Salaries	\$ 609,715	\$ 757,309	\$ 841,049	17.07	\$ 916,837	\$ 916,837	\$ 916,837	17.08
		200	Associated Payroll Costs	379,717	456,582	559,042		598,024	598,024	598,024	
		300	Purchased Services	147,343	59,389	64,699		49,822	49,822	49,822	
		400	Supplies & Materials	75,541	38,078	57,347		80,434	80,434	80,434	
		500	Capital Outlay	8,564	-	-		-	-	-	
		600	Other Objects	-	26	250		250	250	250	
			Program Total	\$ 1,220,880	\$ 1,311,384	\$ 1,522,387	17.07	\$ 1,645,367	\$ 1,645,367	\$ 1,645,367	17.08
2126	Youth Transition										
	Program	100	Salaries	\$ 209,627	\$ 254,998	\$ 268,167	5.42	\$ 275,617	\$ 275,617	\$ 275,617	5.30
		200	Associated Payroll Costs	126,383	154,253	182,913		183,179	183,179	183,179	
		300	Purchased Services	100,507	130,510	139,882		142,835	142,835	142,835	
		400	Supplies & Materials	28,165	5,119	19,892		21,917	21,917	21,917	
		600	Other Objects	23,304	26,469	-		9,940	9,940	9,940	
		700	Transfer	-	-	24,767		-	-	-	
			Program Total	\$ 487,986	\$ 571,350	\$ 635,621	5.42	\$ 633,488	\$ 633,488	\$ 633,488	5.30
2134	Nursing Services										
		100	Salaries	\$ 169,132	\$ 158,662	\$ 254,717	4.11	\$ 264,917	\$ 264,917	\$ 264,917	3.84
		200	Associated Payroll Costs	91,871	88,209	142,899		148,097	148,097	148,097	
		300	Purchased Services	84,373	48,425	14,978		303,397	303,397	303,397	2.67
		400	Supplies & Materials	6,813	1,916	5,000		29,936	29,936	29,936	
		500	Capital Outlay	7,150	-	-		-	-	-	
		600	Other Objects	36	421	420		-	-	-	
			Program Total	\$ 359,375	\$ 297,633	\$ 418,014	4.11	\$ 746,347	\$ 746,347	\$ 746,347	6.51

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
2135	Medicaid										
		100	Salaries	\$ 36,262	\$ 184,626	\$ 261,359	3.60	\$ 176,691	\$ 176,691	\$ 176,691	-
		200	Associated Payroll Costs	20,186	103,543	168,994		104,991	104,991	104,991	
		300	Purchased Services	4,490	1,914	3,341		2,498	2,498	2,498	
		400	Supplies & Materials	-	-	269,483		355,901	355,901	355,901	
		600	Other Objects	7	6,023	184,130		-	-	-	
			Program Total	\$ 60,945	\$ 296,105	\$ 887,307	3.60	\$ 640,081	\$ 640,081	\$ 640,081	-
2140	School Psychologist										
		100	Salaries	\$ 104,447	\$ 209,270	\$ 226,521	3.51	\$ 190,985	\$ 190,985	\$ 190,985	2.65
		200	Associated Payroll Costs	51,152	111,224	131,021		108,326	108,326	108,326	
		300	Purchased Services	9,249	30,098	3,782		36,567	36,567	36,567	0.30
		400	Supplies & Materials	4,424	3,619	3,175		24,544	24,544	24,544	
		600	Other Objects	-	56	-		-	-	-	
			Program Total	\$ 169,273	\$ 354,268	\$ 364,499	3.51	\$ 360,422	\$ 360,422	\$ 360,422	2.95
2150	Speech Pathology Audiology										
		100	Salaries	\$ 659,801	\$ 708,251	\$ 982,850	16.32	\$ 918,397	\$ 918,397	\$ 918,397	15.09
		200	Associated Payroll Costs	325,451	378,443	618,829		543,792	543,792	543,792	
		300	Purchased Services	575,942	355,457	60,827		579,437	579,437	579,437	4.90
		400	Supplies & Materials	57,672	11,250	66,616		56,877	56,877	56,877	
		600	Other Objects	6,546	795	6,161		5,006	5,006	5,006	
			Program Total	\$ 1,625,412	\$ 1,454,196	\$ 1,735,283	16.32	\$ 2,103,509	\$ 2,103,509	\$ 2,103,509	19.99
2159	Audiology Equipment & Repair										
		300	Purchased Services	\$ 674	\$ 33	\$ 500	-	\$ 500	\$ 500	\$ 500	-
		400	Supplies & Materials	68,919	79,464	75,000		75,000	75,000	75,000	
		600	Other Objects	-	748	500		500	500	500	
			Program Total	\$ 69,593	\$ 80,246	\$ 76,000	-	\$ 76,000	\$ 76,000	\$ 76,000	-
2160	Other Student Treatment										
		100	Salaries	\$ 14,884	\$ 11,876	\$ 12,526	0.20	\$ 6,553	\$ 6,553	\$ 6,553	0.10
		200	Associated Payroll Costs	8,744	6,951	7,325		2,135	2,135	2,135	
		300	Purchased Services	853	619	3,157		3,078	3,078	3,078	
		400	Supplies & Materials	33	-	2,110		2,110	2,110	2,110	
		600	Other Objects	1,490	1,200	1,570		846	846	846	
			Program Total	\$ 26,004	\$ 20,647	\$ 26,688	0.20	\$ 14,722	\$ 14,722	\$ 14,722	0.10
2161	Hearing/Vision Impaired										
		100	Salaries	\$ 2,202,699	\$ 2,154,892	\$ 2,413,419	35.74	\$ 2,437,449	\$ 2,437,449	\$ 2,437,449	34.41
		200	Associated Payroll Costs	1,186,566	1,204,413	1,442,487		1,366,171	1,366,171	1,366,171	
		300	Purchased Services	237,717	188,744	163,075		467,746	467,746	467,746	1.00
		400	Supplies & Materials	450,831	39,854	72,633		295,188	295,188	295,188	
		500	Capital Outlay	46,269	-	-		-	-	-	
		600	Other Objects	242,689	223,450	238,046		263,100	263,100	263,100	
			Program Total	\$ 4,366,771	\$ 3,811,352	\$ 4,329,660	35.74	\$ 4,829,654	\$ 4,829,654	\$ 4,829,654	35.41
2162	Autism										
		100	Salaries	\$ 714,140	\$ 933,901	\$ 1,007,097	15.94	\$ 1,078,094	\$ 1,078,094	\$ 1,078,094	16.69
		200	Associated Payroll Costs	423,675	523,642	605,097		640,379	640,379	640,379	
		300	Purchased Services	347,124	52,197	63,391		59,011	59,011	59,011	
		400	Supplies & Materials	159,863	12,809	28,707		43,919	43,919	43,919	
		500	Capital Outlay	14,300	-	-		-	-	-	
		600	Other Objects	57,590	45,539	54,140		43,210	43,210	43,210	
			Program Total	\$ 1,716,691	\$ 1,568,088	\$ 1,758,432	15.94	\$ 1,864,613	\$ 1,864,613	\$ 1,864,613	16.69

**Willamette Education Service District
2021-2022 Budget**

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
2164	Orthopedically Impaired	100	Salaries	\$ 375,827	\$ 373,994	\$ 475,184	7.61	\$ 408,616	\$ 408,616	\$ 408,616	6.11
		200	Associated Payroll Costs	201,066	214,698	301,254		241,966	241,966	241,966	
		300	Purchased Services	148,033	194,671	58,132		275,571	275,571	275,571	2.15
		400	Supplies & Materials	241,784	87,925	77,250		87,832	87,832	87,832	
		600	Other Objects	34,018	18,030	20,771		18,715	18,715	18,715	
			Program Total	\$ 1,000,727	\$ 889,319	\$ 932,591	7.61	\$ 1,032,700	\$ 1,032,700	\$ 1,032,700	8.26
2190	Student Services Direction	100	Salaries	\$ 3,240	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	268	-	-	-	-	-	-	-
			Program Total	\$ 3,508	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
2220	Educational Media OTMC	100	Salaries	\$ 202,805	\$ 210,562	\$ 221,132	4.00	\$ 185,217	\$ 185,217	\$ 185,217	3.60
		200	Associated Payroll Costs	127,289	138,396	146,617		113,696	113,696	113,696	
		300	Purchased Services	81,761	74,725	92,543		85,606	85,606	85,606	
		400	Supplies & Materials	89,961	103,480	113,982		100,470	100,470	100,470	
		500	Capital Outlay	13,945	-	-		-	-	-	
		600	Other Objects	28,324	32,522	39,010		29,584	29,584	29,584	
			Program Total	\$ 544,084	\$ 559,684	\$ 613,284	4.00	\$ 514,573	\$ 514,573	\$ 514,573	3.60
Total Programs for Children with Special Needs				\$ 25,578,498	\$ 25,253,262	\$ 32,617,265	293.09	\$ 36,060,626	\$ 36,060,626	\$ 36,060,626	301.82

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
200 SPECIAL REVENUE FUNDS											
School Improvement Services											
1131	High School Instruction - WCA	100	Salaries	\$ -	\$ -	\$ -	-	\$ 285,108	\$ 285,108	\$ 285,108	6.00
		200	Associated Payroll Costs	-	-	-		194,420	194,420	194,420	
		300	Purchased Services	-	-	-		57,134	57,134	57,134	
		400	Supplies & Materials	-	-	-		102,200	102,200	102,200	
		600	Other Objects	-	-	-		-	-	-	
			Program Total	\$ -	\$ -	\$ -	-	\$ 638,862	\$ 638,862	\$ 638,862	6.00
1294	Youth Corrections YCEP & JDEP	100	Salaries	\$ 1,960,469	\$ 1,894,236	\$ 2,388,631	33.24	\$ 2,495,818	\$ 2,495,818	\$ 2,495,818	31.23
		200	Associated Payroll Costs	1,096,464	1,094,420	1,414,510		1,446,313	1,446,313	1,446,313	
		300	Purchased Services	656,536	460,671	573,602		568,053	568,053	568,053	
		400	Supplies & Materials	504,356	157,835	263,394		359,885	359,885	359,885	
		500	Capital Outlay	136,851	-	-		-	-	-	
		600	Other Objects	273,722	225,351	296,635		295,132	295,132	295,132	
			Program Total	\$ 4,628,398	\$ 3,832,514	\$ 4,936,772	33.24	\$ 5,165,201	\$ 5,165,201	\$ 5,165,201	31.23
2110	Reducing Chronic Absenteeism	100	Salaries	\$ 85,299	\$ 47,130	\$ 72,374	0.70	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	41,765	23,244	36,443		-	-	-	
		300	Purchased Services	138,027	11,867	60,054		-	-	-	
		400	Supplies & Materials	16,078	5,312	20,442		-	-	-	
		600	Other Objects	10,000	5,427	12,364		-	-	-	
			Program Total	\$ 291,169	\$ 92,980	\$ 201,677	0.70	\$ -	\$ -	\$ -	-
2115	Family Support Advocate	100	Salaries	\$ 73,149	\$ 72,511	\$ 77,671	1.05	\$ 81,014	\$ 81,014	\$ 81,014	1.03
		200	Associated Payroll Costs	42,024	43,504	46,527		46,139	46,139	46,139	
		300	Purchased Services	1,086	761	3,432		2,893	2,893	2,893	
		400	Supplies & Materials	-	-	1,570		1,217	1,217	1,217	
			Program Total	\$ 116,258	\$ 116,776	\$ 129,200	1.05	\$ 131,263	\$ 131,263	\$ 131,263	1.03
2119	Student Safety	100	Salaries	\$ 113,638	\$ 169,859	\$ 195,045	3.05	\$ 240,618	\$ 240,618	\$ 240,618	3.20
		200	Associated Payroll Costs	36,006	73,914	101,881		116,249	116,249	116,249	
		300	Purchased Services	13,321	42,648	49,031		28,022	28,022	28,022	
		400	Supplies & Materials	8,457	13,292	9,693		28,008	28,008	28,008	
		600	Other Objects	250	6,758	7,050		11,103	11,103	11,103	
			Program Total	\$ 171,672	\$ 306,470	\$ 362,700	3.05	\$ 424,000	\$ 424,000	\$ 424,000	3.20
2129	Control Tower	100	Salaries	\$ -	\$ -	\$ 108,168	1.70	\$ 84,824	\$ 84,824	\$ 84,824	1.45
		200	Associated Payroll Costs	-	40	62,592		52,796	52,796	52,796	
		300	Purchased Services	-	25,232	35,346		57,119	57,119	57,119	
		400	Supplies & Materials	-	16,675	9,835		5,533	5,533	5,533	
		600	Other Objects	-	28	150		150	150	150	
			Program Total	\$ -	\$ 41,975	\$ 216,091	1.70	\$ 200,422	\$ 200,422	\$ 200,422	1.45

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
2210	Improvement of Instruction SPR&I, SSA	100	Salaries	\$ 9,928	\$ 200,278	\$ 1,337,424	14.40	\$ 1,232,186	\$ 1,232,186	\$ 1,232,186	15.45
		200	Associated Payroll Costs	3,513	89,813	702,359		685,267	685,267	685,267	
		300	Purchased Services	2,251	6,648	480,848		478,596	478,596	478,596	
		400	Supplies & Materials	900	19,535	62,500		140,000	140,000	140,000	
		600	Other Objects	954	15,723	134,808		132,443	132,443	132,443	
			Program Total	\$ 17,546	\$ 331,997	\$ 2,717,939	14.40	\$ 2,668,492	\$ 2,668,492	\$ 2,668,492	15.45
2211	Direction School Improvement	100	Salaries	\$ 454,938	\$ 514,882	\$ 398,196	4.60	\$ 431,131	\$ 431,131	\$ 431,131	5.05
		200	Associated Payroll Costs	236,950	273,591	215,663		233,490	233,490	233,490	
		300	Purchased Services	445,501	361,354	388,194		339,345	339,345	339,345	
		400	Supplies & Materials	56,911	25,429	31,538		24,791	24,791	24,791	
		600	Other Objects	33,663	24,377	30,941		17,236	17,236	17,236	
			Program Total	\$ 1,227,963	\$ 1,199,632	\$ 1,064,532	4.60	\$ 1,045,993	\$ 1,045,993	\$ 1,045,993	5.05
2214	REN Coordinator	100	Salaries	\$ -	\$ 75,818	\$ 117,207	1.00	\$ 82,259	\$ 82,259	\$ 82,259	1.35
		200	Associated Payroll Costs		25,286	64,287		52,463	52,463	52,463	
		300	Purchased Services		66,561	36,792		4,270	4,270	4,270	
		400	Supplies & Materials		7,267	6,596		1,884	1,884	1,884	
		600	Other Objects		10,793	15,118		9,124	9,124	9,124	
			Program Total	\$ -	\$ 185,726	\$ 240,000	1.00	\$ 150,000	\$ 150,000	\$ 150,000	1.35
2219	Other SIS Services	100	Salaries	\$ 113,465	\$ 107,592	\$ 292,712	5.40	\$ 407,253	\$ 407,253	\$ 407,253	2.65
		200	Associated Payroll Costs	66,439	60,278	179,045		240,208	240,208	240,208	
		300	Purchased Services	27,315	18,080	11,277		439,816	439,816	439,816	
		400	Supplies & Materials	8,394	16,482	12,910		485,910	485,910	485,910	
		600	Other Objects	973	595	500		58,198	58,198	58,198	
			Program Total	\$ 216,584	\$ 203,027	\$ 496,444	5.40	\$ 1,631,385	\$ 1,631,385	\$ 1,631,385	2.65
2219	REN Capacity Funds	100	Salaries	\$ -	\$ -	\$ 1,212,698	14.00	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	-	666,741		-	-	-	
			Program Total	\$ -	\$ -	\$ 1,879,439	14.00	\$ -	\$ -	\$ -	-
2223	Library Media Services	100	Salaries	\$ 9,650	\$ 6,275	\$ 8,850	-	\$ 9,250	\$ 9,250	\$ 9,250	-
		200	Associated Payroll Costs	799	882	2,728		2,703	2,703	2,703	
		300	Purchased Services	-	272	300		300	300	300	
		400	Supplies & Materials	220	-	-		-	-	-	
		600	Other Objects	26	-	-		-	-	-	
			Program Total	\$ 10,695	\$ 7,430	\$ 11,878	-	\$ 12,253	\$ 12,253	\$ 12,253	-

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
2230	Curriculum, Assessment, Research	100	Salaries	\$ 3,691	\$ 2,918	\$ 8,000	-	\$ 10,208	\$ 10,208	\$ 10,208	-
		200	Associated Payroll Costs	1,096	950	1,290		2,853	2,853	2,853	
		300	Purchased Services	2,170	-	3,000		39	39	39	
		400	Supplies & Materials	-	-	210		-	-	-	
			Program Total	\$ 6,956	\$ 3,867	\$ 12,500	-	\$ 13,100	\$ 13,100	\$ 13,100	-
2232	Willamette Curriculum Coalition	100	Salaries	\$ 21,246	\$ 54,361	\$ 54,642	0.55	\$ 48,754	\$ 48,754	\$ 48,754	0.60
		200	Associated Payroll Costs	9,559	28,569	30,218		26,361	26,361	26,361	
		300	Purchased Services	14,892	60,958	13,942		18,464	18,464	18,464	
		400	Supplies & Materials	12,897	12,499	2,485		8,642	8,642	8,642	
		600	Other Objects	352	640	1,000		1,000	1,000	1,000	
			Program Total	\$ 58,944	\$ 157,026	\$ 102,287	0.55	\$ 103,221	\$ 103,221	\$ 103,221	0.60
2240	Staff Development	100	Salaries	\$ 135,551	\$ 86,157	\$ 81,412	0.60	\$ 114,925	\$ 114,925	\$ 114,925	1.15
	includes REN Capacity	200	Associated Payroll Costs	67,012	46,827	39,344		56,657	56,657	56,657	
		300	Purchased Services	60,811	4,372	2,797,305		2,352,889	2,352,889	2,352,889	
		400	Supplies & Materials	3,362	4,819	158,176		85,855	85,855	85,855	
		600	Other Objects	13,228	8,253	318,677		180,424	180,424	180,424	
			Program Total	\$ 279,964	\$ 150,428	\$ 3,394,914	0.60	\$ 2,790,750	\$ 2,790,750	\$ 2,790,750	1.15
2622	OR Skills	100	Salaries	\$ 9,387	\$ 5,841	\$ 7,936	0.20	\$ 10,582	\$ 10,582	\$ 10,582	0.25
		200	Associated Payroll Costs	3,608	2,322	4,265		5,715	5,715	5,715	
		300	Purchased Services	-	4,125	86,299		95,203	95,203	95,203	
		400	Supplies & Materials	-	-	6,500		2,500	2,500	2,500	
		600	Other Objects	-	-	-		-	-	-	
			Program Total	\$ 12,995	\$ 12,288	\$ 105,000	0.20	\$ 114,000	\$ 114,000	\$ 114,000	0.25
2624	WCA Coordinator	100	Salaries	\$ -	\$ 25,451	\$ 57,758	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	4,661	11,114		-	-	-	
		300	Purchased Services	-	58,176	7,396		-	-	-	
		400	Supplies & Materials	-	153	4,725		-	-	-	
			Program Total	\$ -	\$ 88,441	\$ 80,993	-	\$ -	\$ -	\$ -	-
2663	Programming Services	300	Purchases Services	\$ 250	-	-	-	-	-	-	-
	OR Skills	400	Supplies	16,202	33,400			4,000	4,000	4,000	
			Program Total	\$ 16,452	\$ 33,400	\$ -	-	\$ 4,000	\$ 4,000	\$ 4,000	-
Total School Improvement Services				\$ 7,055,597	\$ 6,763,976	\$ 15,952,366	80.49	\$ 15,092,942	\$ 15,092,942	\$ 15,092,942	69.41

**Willamette Education Service District
2021-2022 Budget**

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
200 SPECIAL REVENUE FUNDS											
Technology Services and Support											
Technology											
2660	Services	100	Salaries	\$ 457,393	\$ 488,676	\$ 583,245	8.24	\$ 541,332	\$ 541,332	\$ 541,332	6.97
		200	Associated Payroll Costs	250,214	277,971	337,156		312,157	312,157	312,157	
		300	Purchased Services	230,940	282,187	336,696		345,571	345,571	345,571	
		400	Supplies & Materials	215,954	96,946	179,194		227,269	227,269	227,269	
		500	Depreciable Equipment	-	-	-		87,000	87,000	87,000	
		600	Other Objects	2,055	2,661	2,643		17,742	17,742	17,742	
			Program Total	\$ 1,156,555	\$ 1,148,441	\$ 1,438,934	8.24	\$ 1,531,071	\$ 1,531,071	\$ 1,531,071	6.97
Operations											
2664	Services	100	Salaries	\$ 58,169	\$ 47,443	\$ 50,204	0.68	\$ 83,879	\$ 83,879	\$ 83,879	1.10
		200	Associated Payroll Costs	27,968	26,324	28,004		46,825	46,825	46,825	
		300	Purchased Services	257,533	257,997	251,511		258,372	258,372	258,372	
		400	Supplies & Materials	-	-	50		86,048	86,048	86,048	
		500	Depreciable Equipment	-	-	-		15,000	15,000	15,000	
		600	Other Objects	-	-	75		75	75	75	
			Program Total	\$ 343,670	\$ 331,764	\$ 329,844	0.68	\$ 490,199	\$ 490,199	\$ 490,199	1.10
Total Technology Services and Support				\$ 1,500,225	\$ 1,480,205	\$ 1,768,778	8.92	\$ 2,021,270	\$ 2,021,270	\$ 2,021,270	8.07

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
200 SPECIAL REVENUE FUNDS											
Migrant Education and Services											
1293	Migrant Education										
		100	Salaries	\$ 113,043	\$ 172,179	\$ 260,050	2.00	\$ 330,208	\$ 330,208	\$ 330,208	2.83
		200	Associated Payroll Costs	49,660	72,709	136,715		150,880	150,880	150,880	
		300	Purchased Services	798,354	786,728	723,984		967,525	967,525	967,525	
		400	Supplies & Materials	29,727	40,645	34,351		75,572	75,572	75,572	
		600	Other Objects	59,520	65,830	70,056		92,185	92,185	92,185	
			Program Total	\$ 1,050,303	\$ 1,138,091	\$ 1,225,156	2.00	\$ 1,616,370	\$ 1,616,370	\$ 1,616,370	2.83
2117	Identify/Recruit Migrant										
		100	Salaries	\$ 205,097	\$ 224,163	\$ 230,125	4.35	\$ 224,035	\$ 224,035	\$ 224,035	4.10
		200	Associated Payroll Costs	111,424	136,975	155,390		141,881	141,881	141,881	
		300	Purchased Services	10,299	4,496	16,780		17,066	17,066	17,066	
		400	Supplies & Materials	480	324	25,071		5,000	5,000	5,000	
		600	Other Objects	19,863	22,507	-		23,649	23,649	23,649	
			Program Total	\$ 347,163	\$ 388,465	\$ 427,366	4.35	\$ 411,631	\$ 411,631	\$ 411,631	4.10
2119	Attendance/Social Work										
		100	Salaries	\$ 80,503	\$ 106,801	\$ 119,613	1.50	\$ 141,677	\$ 141,677	\$ 141,677	2.00
		200	Associated Payroll Costs	39,816	40,718	63,628		50,796	50,796	50,796	
		300	Purchased Services	12,680	7,500	68,085		98,107	98,107	98,107	
		400	Supplies & Materials	1,400	432	13,284		42,535	42,535	42,535	
		600	Other Objects	8,126	9,588	21,454		25,189	25,189	25,189	
			Program Total	\$ 142,526	\$ 165,040	\$ 286,064	1.50	\$ 358,304	\$ 358,304	\$ 358,304	2.00
2210	Improvement of Instruction										
		100	Salaries	\$ 241,222	\$ 226,778	\$ 330,607	4.50	\$ 262,162	\$ 262,162	\$ 262,162	3.50
		200	Associated Payroll Costs	113,222	125,702	179,103		143,853	143,853	143,853	
		300	Purchased Services	31,066	20,960	86,674		94,613	94,613	94,613	
		400	Supplies & Materials	3,244	20,505	14,023		45,424	45,424	45,424	
		600	Other Objects	23,556	24,187	42,799		37,960	37,960	37,960	
			Program Total	\$ 412,309	\$ 418,132	\$ 653,206	4.50	\$ 584,012	\$ 584,012	\$ 584,012	3.50
2324	State/Federal Relation Services										
		300	Purchased Services	\$ 8,580	\$ 6,310	\$ 10,657	-	\$ 10,657	\$ 10,657	\$ 10,657	-
		400	Supplies & Materials	744	992	570		4,320	4,320	4,320	
		600	Other Objects	566	449	699		909	909	909	
			Program Total	\$ 9,890	\$ 7,750	\$ 11,926	-	\$ 15,886	\$ 15,886	\$ 15,886	-
2620	Planning Research & Development										
		100	Salaries	\$ 16,788	\$ 11,180	\$ 18,697	0.35	\$ 13,619	\$ 13,619	\$ 13,619	0.10
		200	Associated Payroll Costs	9,284	5,467	9,027		6,075	6,075	6,075	
		300	Purchased Services	90,639	64,182	144,416		156,998	156,998	156,998	
		400	Supplies & Materials	741	2,867	12,617		37,999	37,999	37,999	
		600	Other Objects	9,733	1,970	7,824		9,496	9,496	9,496	
			Program Total	\$ 127,185	\$ 85,666	\$ 192,581	0.35	\$ 224,187	\$ 224,187	\$ 224,187	0.10

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
2623	Evaluation Services										
		300	Purchased Services	\$ 1,925	\$ 1,477	\$ 3,300	-	\$ 3,300	\$ 3,300	\$ 3,300	-
		400	Supplies & Materials	2,889	4,241	2,000		2,000	2,000	2,000	
		600	Other Objects	293	353	331		322	322	322	
			Program Total	\$ 5,106	\$ 6,070	\$ 5,631	-	\$ 5,622	\$ 5,622	\$ 5,622	-
2642	J-1 Visa Program										
		100	Salaries	\$ 2,363	\$ 10,440	\$ 12,596	0.15	\$ 13,448	\$ 13,448	\$ 13,448	0.15
		200	Associated Payroll Costs	1,247	5,772	7,857		8,055	8,055	8,055	
		300	Purchased Services	189	231	-		-	-	-	
		600	Other Objects	3,982	80	-		-	-	-	
			Program Total	\$ 7,780	\$ 16,524	\$ 20,453	0.15	\$ 21,503	\$ 21,503	\$ 21,503	0.15
2662	OMSIS										
		300	Purchased Services	\$ -	\$ 163,350	\$ 76,408	-	\$ 150,000	\$ 150,000	\$ 150,000	-
		600	Other Objects	-	10,079	4,783		9,098	9,098	9,098	
			Program Total	\$ -	\$ 173,429	\$ 81,191	-	\$ 159,098	\$ 159,098	\$ 159,098	-
2670	Records Management										
		100	Salaries	\$ 87,307	\$ 91,772	\$ 91,776	1.50	\$ 95,721	\$ 95,721	\$ 95,721	1.50
		200	Associated Payroll Costs	52,291	49,426	61,319		58,583	58,583	58,583	
		300	Purchased Services	5,935	3,290	47,796		52,796	52,796	52,796	
		400	Supplies & Materials	694	1,990	13,025		23,920	23,920	23,920	
		600	Other Objects	8,823	9,038	15,233		15,952	15,952	15,952	
			Program Total	\$ 155,051	\$ 155,515	\$ 229,149	1.50	\$ 246,972	\$ 246,972	\$ 246,972	1.50
3300	Community Services										
		100	Salaries	\$ 24,971	\$ 19,836	\$ 20,993	0.25	\$ 22,797	\$ 22,797	\$ 22,797	0.25
		200	Associated Payroll Costs	13,566	10,969	10,803		11,567	11,567	11,567	
		300	Purchased Services	3,666	4,590	54,800		70,904	70,904	70,904	
		400	Supplies & Materials	5,381	6,893	12,570		24,351	24,351	24,351	
		600	Other Objects	2,874	2,602	10,261		11,952	11,952	11,952	
			Program Total	\$ 50,458	\$ 44,891	\$ 109,427	0.25	\$ 141,571	\$ 141,571	\$ 141,571	0.25
Total Migrant Education and Services				\$ 2,307,772	\$ 2,599,571	\$ 3,242,150	14.60	\$ 3,785,156	\$ 3,785,156	\$ 3,785,156	14.43

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
200 SPECIAL REVENUE FUNDS											
Administrative Services and Support											
2240 Mentor Program											
		100	Salaries	\$ -	\$ 8,464	\$ -	-	\$ -	\$ -	\$ -	-
		200	Associated Payroll Costs	-	2,740	-	-	-	-	-	-
		300	Purchased Services	-	537	-	-	-	-	-	-
		400	Supplies & Materials	-	552	-	-	-	-	-	-
		600	Other Objects	-	758	-	-	-	-	-	-
			Program Total	\$ -	\$ 13,051	\$ -	-	\$ -	\$ -	\$ -	-
2310 Legal Service											
		100	Salaries	\$ 126,381	\$ 128,148	\$ 155,740	1.50	139,623	139,623	139,623	1.00
		200	Associated Payroll Costs	47,591	49,451	68,378	-	64,415	64,415	64,415	-
		300	Purchased Services	8,227	9,679	9,296	-	9,452	9,452	9,452	-
		400	Supplies & Materials	10,635	9,593	14,281	-	15,104	15,104	15,104	-
		600	Other Objects	847	827	1,106	-	1,100	1,100	1,100	-
			Program Total	\$ 193,681	\$ 197,698	\$ 248,801	1.50	\$ 229,694	\$ 229,694	\$ 229,694	1.00
2410 Office of the Principal											
		100	Salaries	\$ -	\$ -	\$ -	-	253,607	253,607	253,607	4.05
		200	Associated Payroll Costs	-	-	-	-	154,393	154,393	154,393	-
		300	Purchased Services	-	-	-	-	17,629	17,629	17,629	-
		400	Supplies & Materials	-	-	-	-	12,000	12,000	12,000	-
		600	Other Objects	-	-	-	-	1,000	1,000	1,000	-
			Program Total	\$ -	\$ -	\$ -	-	\$ 438,629	\$ 438,629	\$ 438,629	4.05
2524 Substitute Management Service											
		300	Purchased Services	\$ 3,147,809	\$ 2,706,646	\$ 3,500,000	-	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	-
			Program Total	\$ 3,147,809	\$ 2,706,646	\$ 3,500,000	-	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	-
2540 Facilities											
		100	Salaries	\$ 54,205	\$ 52,907	\$ 67,654	1.50	166,773	166,773	166,773	4.45
		200	Associated Payroll Costs	31,601	40,600	39,521	-	135,485	135,485	135,485	-
		300	Purchased Services	7,151	10,266	6,002	-	256,183	256,183	256,183	-
		400	Supplies & Materials	8,478	5,218	6,005	-	94,115	94,115	94,115	-
		500	Capital Outlay	-	-	2,294	-	80,000	80,000	80,000	-
		600	Other Objects	1,358	2,277	-	-	25,421	25,421	25,421	-
			Program Total	\$ 102,793	\$ 111,268	\$ 121,476	1.50	\$ 757,977	\$ 757,977	\$ 757,977	4.45
2610 Central Support											
		100	Salaries	\$ 186,986	\$ 200,718	\$ 212,887	3.00	231,278	231,278	231,278	3.00
		200	Associated Payroll Costs	104,380	113,952	130,774	-	109,136	109,136	109,136	-
		300	Purchased Services	45,500	37,671	93,410	-	127,210	127,210	127,210	-
		400	Supplies & Materials	17,501	16,193	29,478	-	53,194	53,194	53,194	-
		600	Other Objects	22,062	23,849	29,633	-	32,215	32,215	32,215	-
			Program Total	\$ 376,430	\$ 392,383	\$ 496,182	3.00	\$ 553,033	\$ 553,033	\$ 553,033	3.00

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

200 Special Revenue Funds											
Program	Function Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE
2620	Research Center										
		100	Salaries	\$ 398,871	\$ 343,565	\$ 161,064	1.59	275,270	275,270	275,270	3.08
		200	Associated Payroll Costs	200,240	175,599	88,630		143,939	143,939	143,939	
		300	Purchased Services	50,502	41,932	44,644		54,959	54,959	54,959	
		400	Supplies & Materials	16,919	3,700	13,544		51,041	51,041	51,041	
		600	Other Objects	15,245	2,030	450		1,884	1,884	1,884	
			Program Total	\$ 681,777	\$ 566,825	\$ 308,332	1.59	\$ 527,093	\$ 527,093	\$ 527,093	3.08
2624	Planning Services										
		100	Salaries	\$ 450	-	-		-	-	-	-
		200	Associated Payroll Costs	37	-	-		-	-	-	-
		300	Purchased Services	4,064	3,686	18,900		2,000	2,000	2,000	
		400	Supplies & Materials	14,766	7,930	5,000		9,737	9,737	9,737	
		600	Other Objects	-	708	1,600		763	763	763	
			Program Total	\$ 19,318	\$ 12,324	\$ 25,500	-	\$ 12,500	\$ 12,500	\$ 12,500	-
2630	Communications										
		100	Salaries	\$ -	-	\$ 86,010	-	134,323	134,323	134,323	0.95
		200	Associated Payroll Costs	-	-	32,693		63,741	63,741	63,741	
		300	Purchased Services	-	-	10,990		3,953	3,953	3,953	
		400	Supplies & Materials	-	-	14,863		24,500	24,500	24,500	
		600	Other Objects	-	-	150		8,406	8,406	8,406	
			Program Total	\$ -	\$ -	\$ 144,706	-	\$ 234,923	\$ 234,923	\$ 234,923	0.95
5200	Transfer Funds										
		700	Transfer	\$ 519,556	\$ 588,297	\$ 347,467	-	\$ 423,166	\$ 423,166	\$ 423,166	-
			Program Total	\$ 519,556	\$ 588,297	\$ 347,467	-	\$ 423,166	\$ 423,166	\$ 423,166	-
5300	Apportionment of Funds										
		700	Transfer	\$ 144,689	-	\$ 6,205	-	\$ 6,205	\$ 6,205	\$ 6,205	-
			Program Total	\$ 144,689	\$ -	\$ 6,205	-	\$ 6,205	\$ 6,205	\$ 6,205	-
Total Administrative Services and Support				\$ 5,186,052	\$ 4,588,491	\$ 5,198,669	7.59	\$ 6,683,220	\$ 6,683,220	\$ 6,683,220	16.53
TOTAL SPECIAL REVENUE FUNDS				\$ 41,628,144	\$ 40,685,505	\$ 58,779,228	404.68	\$ 63,643,214	\$ 63,643,214	\$ 63,643,214	410.25



Debt Service Fund



The Debt Service Fund receives transfers from other funds to repay the Marion Center renovation debt and three PERS bonds for unfunded actuarial liability.

**Willamette Education Service District
2021-2022 Budget**

Revenue Summary Debt Service Fund

Revenue Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
300	Debt Service						
R1500	Earnings on Investments	\$ 23,579	\$ 14,821	\$ 15,000	\$ 2,000	\$ 2,000	\$ 2,000
R1970	Services To Other Funds	2,172,688	2,266,953	2,365,963	2,511,017	2,511,017	2,511,017
R5200	Interfund Transfers	752,886	516,936	516,936	516,936	516,936	516,936
R5400	Beginning Fund Balance	10,503	22,434	20,000	2,000	2,000	2,000
	Fund 300 Total	<u>\$ 2,959,656</u>	<u>\$ 2,821,145</u>	<u>\$ 2,917,899</u>	<u>\$ 3,031,953</u>	<u>\$ 3,031,953</u>	<u>\$ 3,031,953</u>
TOTAL DEBT SERVICE REVENUE		\$ 2,959,656	\$ 2,821,145	\$ 2,917,899	\$ 3,031,953	\$ 3,031,953	\$ 3,031,953

Expenditure Summary Debt Service Fund

Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
300	Debt Service						
5100	Debt Service						
610	Redemption of Principal	\$ 1,312,739	\$ 1,113,835	\$ 1,142,942	\$ 1,173,844	\$ 1,173,844	\$ 1,173,844
620	Interest	1,624,483	1,693,569	1,774,957	1,858,109	1,858,109	1,858,109
	Program Total	<u>\$ 2,937,222</u>	<u>\$ 2,807,404</u>	<u>\$ 2,917,899</u>	<u>\$ 3,031,953</u>	<u>\$ 3,031,953</u>	<u>\$ 3,031,953</u>
TOTAL DEBT SERVICE FUND		\$ 2,937,222	\$ 2,807,404	\$ 2,917,899	\$ 3,031,953	\$ 3,031,953	\$ 3,031,953

Willamette Education Service District 2021-2022 Budget

Changes in Full Faith & Credit Bonds will be as follows for the year ended June 30, 2021

Full Faith & Credit Bonds Marion Center Renovation	Interest Rates	Balances June 30, 2020	Additions	Reductions	Balances June 30, 2021	Balances Due within One
Series 2016 FFC						
Original issue \$6,700,000, 15 years:	1.89%					
Principal		4,670,261	-	(428,668)	4,241,593	428,668
Total Full Faith & Credit Bonds		\$ 4,670,261	\$ -	\$ (428,668)	\$ 4,241,593	\$ 428,668

Changes in PERS UAL Bonds will be as follows for the year ended June 30, 2021

PERS UAL Bonds	Interest Rates	Balances June 30, 2020	Additions	Reductions	Balances June 30, 2021	Balances Due within One Year
Series 2003						
Original issue \$15,260,920, 26 years;	1.5-6.27%					
Principal		\$ 8,771,428	\$ -	\$ (398,268)	\$ 8,373,160	\$ 398,268
Series 2003 (Yamhill ESD)						
Original issue \$3,441,101, 26 years;	2.76-6.27%					
Principal		2,028,902	-	(91,908)	1,936,994	91,908
Series 2005						
Original issue \$3,765,000, 24 years;	4.113-4.759%					
Principal		2,175,000	-	(255,000)	1,920,000	255,000
Total PERS UAL Bonds		\$ 12,975,330	\$ -	\$ (745,176)	\$ 12,230,154	\$ 745,176

Willamette Education Service District 2021-2022 Budget

Future maturities of debt and bonds outstanding as of June 30, 2021 are as follows:

Full Faith & Credit Bonds - Marion Center Renovation			
Series 2016			
Fiscal Year			
Ending	Principal	Interest	
2022	428,668	88,268	
2023	436,770	80,166	
2024	445,025	71,911	
2025-2028	1,865,815	201,930	
2029-2031	1,493,983	56,825	
Total	\$ 4,670,261	\$ 499,100	

PERS UAL Bonds						
Series 2003		Series 2003 (Yamhill ESD)		Series 2005		
Fiscal Year						
Ending	Principal	Interest	Principal	Interest	Principal	Interest
2022	398,268	1,353,678	91,908	312,655	255,000	103,508
2023	398,160	1,438,786	91,994	332,574	280,000	91,373
2024	1,475,000	451,946	340,000	104,563	310,000	78,048
2025-2028	6,500,000	870,744	1,505,000	201,924	1,330,000	150,146
Total	\$ 8,771,428	\$ 4,115,153	\$ 2,028,902	\$ 951,716	\$ 2,175,000	\$ 423,075



Capital Projects Fund



The Capital Projects Fund is used to acquire or construct major capital facilities. The agency's last capital projects were completed in 2018-2019. For the 2020-2021 fiscal year, the fund was budgeted to account for the construction of a regional Career and Technical Education Center to serve students in Yamhill, Polk and rural Marion counties. Through a partnership agreement with Mountain West Investment Corporation (MWIC) and WESD, responsibility for construction was transferred to MWIC. This fund is now inactive.

Willamette Education Service District 2021-2022 Budget

Revenue Summary Capital Projects Fund

Revenue Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
400	Capital Projects						
R1500	Earnings on Investments	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -
R1940	SVCS OTH LOCAL EDUCA AGE	-	372,638	-	-	-	-
R3299	Restricted Grants Other	-	-	5,000,000	-	-	-
R5200	Interfund Transfers	-	100,000	-	-	-	-
R5202	Resolution Transfers	-	258,779	-	-	-	-
R5400	Beginning Fund Balance	188,304	-	-	-	-	-
	Fund 300 Total	\$ 189,404	\$ 731,417	\$ 5,000,000	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS REVENUE		\$ 189,404	\$ 731,417	\$ 5,000,000	\$ -	\$ -	\$ -

Expenditure Summary Capital Projects Fund

Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
400	Building Construction and Improvement						
4000							
300	Purchased Services	\$ 46,416	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -
500	Capital Outlay	142,988	-	2,000,000	-	-	-
	Program Total	\$ 189,404	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS FUND		\$ 189,404	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -



Internal Service Fund



The Internal Service Fund accounts for the operations of district functions that provide services to other departments, other agencies and other districts outside of the WESD component region. Technology services and support account for the majority of activity in this fund.

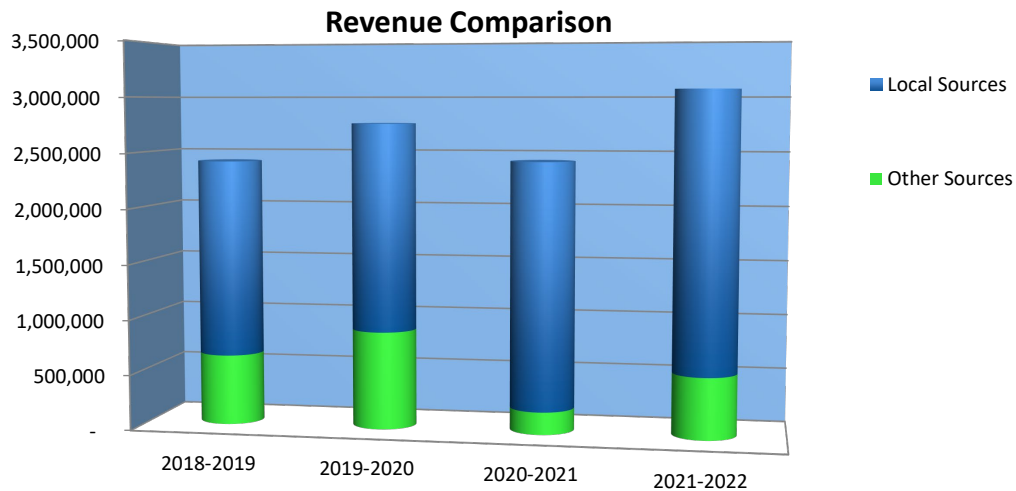
Willamette Education Service District 2021-2022 Budget

Revenue Summary Internal Service Funds

Major Account	Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
Fund 600 Internal Service Fund							
R1000	Local Sources	\$ 1,780,518	\$ 1,877,660	\$ 2,226,668	\$ 2,514,412	\$ 2,514,412	\$ 2,514,412
R5000	Other Sources	636,244	883,972	202,328	555,782	555,782	555,782
	Fund 600 Total	\$ 2,416,762	\$ 2,761,632	\$ 2,428,996	\$ 3,070,194	\$ 3,070,194	\$ 3,070,194

Revenue Detail Internal Service Funds

Revenue Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
R1940	Services to Other LEAs	\$ 1,487,024	\$ 1,640,612	\$ 1,710,791	\$ 1,956,404	\$ 1,956,404	\$ 1,956,404
R1960	Recovery of Prior Years' Expense	24,877	-	-	-	-	-
R1990	Miscellaneous	-	-	-	160,000	160,000	160,000
R1998	Intra-agency	268,617	237,048	515,877	398,008	398,008	398,008
R5400	Beginning Fund Balance	636,244	883,972	202,328	555,782	555,782	555,782
	Fund 600 Total	\$ 2,416,762	\$ 2,761,632	\$ 2,428,996	\$ 3,070,194	\$ 3,070,194	\$ 3,070,194
TOTAL INTERNAL SERVICE FUND		\$ 2,416,762	\$ 2,761,632	\$ 2,428,996	\$ 3,070,194	\$ 3,070,194	\$ 3,070,194



Willamette Education Service District 2021-2022 Budget

Summary by Major Account

Internal Service Fund		600									
Major Function	Account Group	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2020-2021 FTE	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted	2021-2022 FTE	
2000 Support Services	100	Salaries	\$ 627,660	\$ 802,996	\$ 900,816	13.05	\$ 998,635	\$ 998,635	\$ 998,635	13.82	
	200	Associated Payroll Costs	352,217	469,087	535,873	-	613,647	613,647	613,647	-	
	300	Purchased Services	419,159	546,845	626,384	-	948,640	948,640	948,640	-	
	400	Supplies & Materials	132,155	183,402	167,704	-	273,942	273,942	273,942	-	
	500	Capital Outlay	-	-	-	-	23,270	23,270	23,270	-	
	600	Other Objects	1,600	230	3,891	-	17,732	17,732	17,732	-	
	800	Contingency	-	-	194,328	-	194,328	194,328	194,328	-	
			\$ 1,532,790	2,002,560	\$ 2,428,996	13.05	\$ 3,070,194	\$ 3,070,194	\$ 3,070,194	13.82	

Expenditure Detail

Internal Service Fund																		
Function Title	Function Code	Major Account	2018-2019 Actuals		2019-2020 Actuals		2020-2021 Adopted		2020-2021 FTE		2021-2022 Proposed		2021-2022 Approved		2021-2022 Adopted		2021-2022 FTE	
Staff Development	2240	200 400	\$	28,082	\$	33,643	\$	40,000	-	\$	55,000	\$	55,000	\$	55,000	-		
			-	108	-	-	-	-	-	-	-	-	-	-				
			28,082	33,751	\$	40,000	-	\$	55,000	\$	55,000	\$	55,000	-				
Payroll Service	2524	100	\$	1,811	\$	9,788	\$	7,502	0.15	\$	7,690	\$	7,690	\$	7,690	0.15		
		200	1,247	6,652	5,396	-	5,275	5,275	5,275	-								
		300	-	693	2,819	-	2,816	2,816	2,816	-								
		400	-	30	1,024	-	2,019	2,019	2,019	-								
		600	-	-	1,259	-	200	200	200	-								
			3,059	17,162	\$	18,000	0.15	\$	18,000	\$	18,000	\$	18,000	0.15				
Research Center	2620	100	\$	53,322	\$	63,434	\$	-	-	\$	88,932	\$	88,932	\$	88,932	0.72		
		200	27,111	32,981	-	-	45,499	45,499	45,499	-								
		300	9,298	2,355	-	-	6,387	6,387	6,387	-								
		400	3,355	1,198	-	-	12,357	12,357	12,357	-								
		600	100	-	-	-	200	200	200	-								
			93,185	99,967	\$	-	-	\$	153,375	\$	153,375	\$	153,375	0.72				
Technology Services	2660	100	\$	572,526	\$	729,774	\$	893,314	12.90	\$	902,013	\$	902,013	\$	902,013	12.95		
		200	295,777	395,812	490,477	-	507,873	507,873	507,873	-								
		300	409,861	543,797	623,565	-	939,437	939,437	939,437	-								
		400	128,800	182,066	166,680	-	259,566	259,566	259,566	-								
		500	-	-	-	-	23,270	23,270	23,270	-								
		600	1,500	230	2,632	-	17,332	17,332	17,332	-								
			1,408,464	1,851,680	\$	2,176,668	12.90	\$	2,649,491	\$	2,649,491	\$	2,649,491	12.95				
Contingency	6110	800	\$	-	\$	-	\$	194,328	-	\$	194,328	\$	194,328	\$	194,328	-		
			-	-	\$	194,328	-	\$	194,328	\$	194,328	\$	194,328	-				
TOTAL INTERNAL SERVICE FUND			\$	1,532,790	2,002,560	\$	2,428,996	13.05	\$	3,070,194	\$	3,070,194	\$	3,070,194	13.82			

Trust and Agency Funds



WESD holds funds in trust for the 21 regional school districts. In Marion, Polk and Yamhill Counties. 90% of State School Funds (SSF) revenues received (state payments and local property tax) are allocated to the school districts by a formula based on ADMw. Each month WESD calculates 90% of the SSF revenue received and transfers revenue to the school districts' Trust and Agency Funds. Districts use these funds to resolve for services on the Local Service Plan.

Willamette Education Service District 2021-2022 Budget

Revenue Summary Trust & Agency Funds

Revenue Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
700	TRUST AND AGENCY - DISTRICTS						
R1000	Local Sources	\$ 1	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
R5000	Other Sources	35,798,545	38,070,811	37,890,710	39,467,000	39,467,000	39,467,000
	Revenue Total	\$ 35,798,546	\$ 38,070,811	\$ 37,890,710	\$ 39,487,000	\$ 39,487,000	\$ 39,487,000
TOTAL TRUST & AGENCY REVENUE		\$ 35,798,546	\$ 38,070,811	\$ 37,890,710	\$ 39,487,000	\$ 39,487,000	\$ 39,487,000

Expenditure Summary Trust & Agency Funds

Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
700	TRUST AND AGENCY - DISTRICTS						
5202	Resolution Transfers	\$ 10,318,187	\$ 11,540,522	\$ 37,890,710	\$ 12,494,000	\$ 12,494,000	\$ 12,494,000
5300	Apportionment of Funds - Transit	24,768,115	25,687,217	-	26,993,000	26,993,000	26,993,000
		\$ 35,086,302	\$ 37,227,739	\$ 37,890,710	\$ 39,487,000	\$ 39,487,000	\$ 39,487,000
TOTAL TRUST & AGENCY FUND		\$ 35,086,302	\$ 37,227,739	\$ 37,890,710	\$ 39,487,000	\$ 39,487,000	\$ 39,487,000

Willamette Education Service District 2021-2022 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
701	Amity School District						
R1960	Recovery of Prior Years' Expense	\$ (5)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	21,052	18,090	-	-	-	-
R5201	Apportionment Transfers	350,893	359,605	376,548	351,000	351,000	351,000
R5400	Beginning Fund Balance	26,645	37,273	-	18,250	18,250	18,250
	Fund 701 Total	\$ 398,586	\$ 414,967	\$ 376,548	\$ 370,250	\$ 370,250	\$ 370,250
702	Cascade School District						
R1960	Recovery of Prior Years' Expense	\$ 3	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	21,038	23,672	-	-	-	-
R5201	Apportionment Transfers	883,753	972,147	1,075,350	1,085,000	1,085,000	1,085,000
R5400	Beginning Fund Balance	66,828	113,644	-	315,000	315,000	315,000
	Fund 702 Total	\$ 971,622	\$ 1,109,463	\$ 1,075,350	\$ 1,401,000	\$ 1,401,000	\$ 1,401,000
703	Central School District						
R1960	Recovery of Prior Years' Expense	\$ 1,342	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	50,364	21,656	-	-	-	-
R5201	Apportionment Transfers	1,301,747	1,375,780	1,432,445	1,414,000	1,414,000	1,414,000
R5400	Beginning Fund Balance	58,570	131,733	-	110,000	110,000	110,000
	Fund 703 Total	\$ 1,412,023	\$ 1,529,168	\$ 1,432,445	\$ 1,525,000	\$ 1,525,000	\$ 1,525,000
704	Dallas School District						
R1960	Recovery of Prior Years' Expense	\$ 1,342	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	22,025	34,385	-	-	-	-
R5201	Apportionment Transfers	1,234,815	1,358,388	1,373,863	1,376,000	1,376,000	1,376,000
R5400	Beginning Fund Balance	99,424	42,361	-	63,500	63,500	63,500
	Fund 704 Total	\$ 1,357,606	\$ 1,435,135	\$ 1,373,863	\$ 1,440,500	\$ 1,440,500	\$ 1,440,500
705	Dayton School District						
R1960	Recovery of Prior Years' Expense	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	6,916	10,854	-	-	-	-
R5201	Apportionment Transfers	402,680	437,305	445,249	435,000	435,000	435,000
R5400	Beginning Fund Balance	30,952	27,005	-	42,500	42,500	42,500
	Fund 705 Total	\$ 440,548	\$ 475,164	\$ 445,249	\$ 478,500	\$ 478,500	\$ 478,500
706	Falls City School District						
R1960	Recovery of Prior Years' Expense	\$ (96)	\$ -	\$ -	\$ 500	\$ 500	\$ 500
R5200	Interfund Transfers	7,490	34,291	-	-	-	-
R5201	Apportionment Transfers	126,626	135,414	129,484	125,000	125,000	125,000
R5400	Beginning Fund Balance	41,471	25,309	-	60,000	60,000	60,000
	Fund 706 Total	\$ 175,491	\$ 195,014	\$ 129,484	\$ 185,500	\$ 185,500	\$ 185,500
707	Gervais School District						
R1960	Recovery of Prior Years' Expense	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	13,945	13,346	-	-	-	-
R5201	Apportionment Transfers	533,640	574,135	643,387	700,000	700,000	700,000
R5400	Beginning Fund Balance	(930)	7,447	-	25,000	25,000	25,000
	Fund 707 Total	\$ 546,655	\$ 594,928	\$ 643,387	\$ 726,000	\$ 726,000	\$ 726,000

Willamette Education Service District 2021-2022 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
708	Jefferson School District						
R1960	Recovery of Prior Years' Expense	\$ (2)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	15,248	35,411	-	-	-	-
R5201	Apportionment Transfers	369,267	387,516	394,297	390,000	390,000	390,000
R5400	Beginning Fund Balance	54,463	42,445	-	76,500	76,500	76,500
	Fund 708 Total	\$ 438,975	\$ 465,372	\$ 394,297	\$ 467,500	\$ 467,500	\$ 467,500
709	McMinnville School District						
R1960	Recovery of Prior Years' Expense	\$ (5)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	40,231	45,061	-	-	-	-
R5201	Apportionment Transfers	2,679,172	2,775,664	2,851,321	2,900,000	2,900,000	2,900,000
	Fund 709 Total	\$ 2,719,398	\$ 2,820,724	\$ 2,851,321	\$ 2,901,000	\$ 2,901,000	\$ 2,901,000
710	Mt Angel School District						
R1960	Recovery of Prior Years' Expense	\$ 2	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	20,519	14,888	-	-	-	-
R5201	Apportionment Transfers	329,750	333,583	343,768	334,000	334,000	334,000
R5400	Beginning Fund Balance	46,895	35,736	-	33,500	33,500	33,500
	Fund 710 Total	\$ 397,166	\$ 384,206	\$ 343,768	\$ 368,500	\$ 368,500	\$ 368,500
711	Newberg School District						
R1960	Recovery of Prior Years' Expense	\$ (516)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	21,232	25,660	-	-	-	-
R5201	Apportionment Transfers	1,933,640	2,017,650	2,034,590	1,915,000	1,915,000	1,915,000
	Fund 711 Total	\$ 1,954,356	\$ 2,043,309	\$ 2,034,590	\$ 1,916,000	\$ 1,916,000	\$ 1,916,000
712	North Marion School District						
R1960	Recovery of Prior Years' Expense	\$ 517	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	16,516	19,010	-	-	-	-
R5201	Apportionment Transfers	762,115	819,992	831,319	800,000	800,000	800,000
R5400	Beginning Fund Balance	53,703	27,666	-	53,250	53,250	53,250
	Fund 712 Total	\$ 832,852	\$ 866,667	\$ 831,319	\$ 854,250	\$ 854,250	\$ 854,250
713	North Santiam School District						
R1960	Recovery of Prior Years' Expense	\$ (1)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	6,525	6,792	-	-	-	-
R5201	Apportionment Transfers	876,087	937,526	971,107	943,000	943,000	943,000
R5400	Beginning Fund Balance	60,951	44,482	-	74,000	74,000	74,000
	Fund 713 Total	\$ 943,562	\$ 988,800	\$ 971,107	\$ 1,018,000	\$ 1,018,000	\$ 1,018,000
714	Perrydale School District						
R1960	Recovery of Prior Years' Expense	\$ 80	\$ -	\$ -	\$ 500	\$ 500	\$ 500
R5200	Interfund Transfers	6,410	2,666	-	-	-	-
R5201	Apportionment Transfers	149,264	160,354	168,363	170,500	170,500	170,500
R5400	Beginning Fund Balance	11,886	11,371	-	13,500	13,500	13,500
	Fund 714 Total	\$ 167,640	\$ 174,391	\$ 168,363	\$ 184,500	\$ 184,500	\$ 184,500

Willamette Education Service District 2021-2022 Budget

Revenue Detail Trust & Agency Funds

Revenue Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
715	Salem-Keizer School District						
R1960	Recovery of Prior Years' Expense	\$ 18	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	10,843	39,366	-	-	-	-
R5201	Apportionment Transfers	17,374,059	18,478,532	19,012,373	19,000,000	19,000,000	19,000,000
	Fund 715 Total	\$ 17,384,920	\$ 18,517,898	\$ 19,012,373	\$ 19,001,000	\$ 19,001,000	\$ 19,001,000
716	Sheridan School District						
R1960	Recovery of Prior Years' Expense	\$ (2,269)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	22,830	47,970	-	-	-	-
R5201	Apportionment Transfers	401,670	424,579	421,368	425,000	425,000	425,000
R5400	Beginning Fund Balance	56,881	52,702	-	40,000	40,000	40,000
	Fund 716 Total	\$ 479,113	\$ 525,251	\$ 421,368	\$ 466,000	\$ 466,000	\$ 466,000
717	Silver Falls School District						
R1960	Recovery of Prior Years' Expense	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	15,846	42,559	-	-	-	-
R5201	Apportionment Transfers	1,495,200	1,612,830	1,662,402	1,642,000	1,642,000	1,642,000
R5400	Beginning Fund Balance	90,390	41,015	-	77,000	77,000	77,000
	Fund 717 Total	\$ 1,601,436	\$ 1,696,404	\$ 1,662,402	\$ 1,720,000	\$ 1,720,000	\$ 1,720,000
718	St Paul School District						
R1960	Recovery of Prior Years' Expense	\$ (1,263)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	4,477	32,561	-	-	-	-
R5201	Apportionment Transfers	132,539	138,653	147,490	151,000	151,000	151,000
R5400	Beginning Fund Balance	45,597	21,806	-	36,500	36,500	36,500
	Fund 718 Total	\$ 181,349	\$ 193,019	\$ 147,490	\$ 188,500	\$ 188,500	\$ 188,500
719	Willamina School District						
R1960	Recovery of Prior Years' Expense	\$ 365	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	4,233	2,246	-	-	-	-
R5201	Apportionment Transfers	360,820	369,640	401,241	403,000	403,000	403,000
R5400	Beginning Fund Balance	17,443	11,325	-	6,500	6,500	6,500
	Fund 719	\$ 382,861	\$ 383,212	\$ 401,241	\$ 410,500	\$ 410,500	\$ 410,500
720	Woodburn School District						
R1960	Recovery of Prior Years' Expense	\$ (9)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	49,037	63,866	-	-	-	-
R5201	Apportionment Transfers	2,532,784	2,633,635	2,735,211	2,690,000	2,690,000	2,690,000
	Fund 720 Total	\$ 2,581,812	\$ 2,697,501	\$ 2,735,211	\$ 2,691,000	\$ 2,691,000	\$ 2,691,000
721	Yamhill-Carlton School District						
R1960	Recovery of Prior Years' Expense	\$ (2)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
R5200	Interfund Transfers	15,300	17,873	-	-	-	-
R5201	Apportionment Transfers	386,242	401,964	439,534	430,000	430,000	430,000
R5400	Beginning Fund Balance	28,536	38,926	-	42,500	42,500	42,500
	Fund 721 Total	\$ 430,076	\$ 458,763	\$ 439,534	\$ 473,500	\$ 473,500	\$ 473,500

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
701	Amity School District								
5200	Transfers of Funds	700	Transfer	\$ 2,929	\$ 268	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	250,659	230,025	376,548	200,000	200,000	200,000
5300	Funds - Transit	700	Transfer	107,725	117,561	-	169,250	169,250	169,250
	Fund 701 Total			\$ 361,313	\$ 347,854	\$ 376,548	\$ 370,250	\$ 370,250	\$ 370,250
702	Cascade School District								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 1,268	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	677,238	777,340	1,075,350	1,100,000	1,100,000	1,100,000
5300	Funds - Transit	700	Transfer	180,740	180,000	-	300,000	300,000	300,000
	Fund 702 Total			\$ 857,978	\$ 958,608	\$ 1,075,350	\$ 1,401,000	\$ 1,401,000	\$ 1,401,000
703	Central School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 638,720	\$ 652,090	\$ 1,432,445	\$ 800,000	\$ 800,000	\$ 800,000
5300	Funds - Transit	700	Transfer	641,570	750,000	-	725,000	725,000	725,000
	Fund 703 Total			\$ 1,280,290	\$ 1,402,090	\$ 1,432,445	\$ 1,525,000	\$ 1,525,000	\$ 1,525,000
704	Dallas School District								
5200	Transfers of Funds	700	Transfer	\$ 2,241	\$ 170	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	671,283	683,600	1,373,863	900,000	900,000	900,000
5300	Funds - Transit	700	Transfer	641,721	688,518	-	539,500	539,500	539,500
	Fund 704 Total			\$ 1,315,245	\$ 1,372,288	\$ 1,373,863	\$ 1,440,500	\$ 1,440,500	\$ 1,440,500
705	Dayton School District								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 399	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	173,953	233,031	445,249	375,000	375,000	375,000
5300	Funds - Transit	700	Transfer	240,000	206,094	-	102,500	102,500	102,500
	Fund 705 Total			\$ 413,953	\$ 439,525	\$ 445,249	\$ 478,500	\$ 478,500	\$ 478,500
706	Falls City School District								
5200	Transfers of Funds	700	Transfer	\$ 139	\$ 268	\$ -	\$ 500	\$ 500	\$ 500
5202	Resolution Transfers Apportionment Of	700.00	Transfer	-	-	-	10,000	10,000	10,000
5300	Funds - Transit	700	Transfer	150,043	151,373	129,484	175,000	175,000	175,000
	Fund 706 Total			\$ 150,182	\$ 151,641	\$ 129,484	\$ 185,500	\$ 185,500	\$ 185,500
707	Gervais School District								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 2,796	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	479,300	510,674	643,387	725,000	725,000	725,000
5300	Funds - Transit	700	Transfer	60,000	76,038	-	-	-	-
	Fund 707 Total			\$ 539,300	\$ 589,507	\$ 643,387	\$ 726,000	\$ 726,000	\$ 726,000
708	Jefferson School District								
5202	Resolution Transfers	700	Transfer	\$ 396,530	\$ 445,625	\$ 394,297	\$ 467,500	\$ 467,500	\$ 467,500
	Fund 708 Total			\$ 396,530	\$ 445,625	\$ 394,297	\$ 467,500	\$ 467,500	\$ 467,500

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

700 Trust & Agency Funds									
Program	Budget Unit Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
709	McMinnville School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 599,134	\$ 786,486	\$ 2,851,321	\$ 800,000	\$ 800,000	\$ 800,000
5300	Funds - Transit	700	Transfer	2,080,974	1,950,926	-	2,100,000	2,100,000	2,100,000
5302	Fund Balance Transfer	700	Transfer	39,290	83,312	-	1,000	1,000	1,000
	Fund 709 Total			\$ 2,719,398	\$ 2,820,724	\$ 2,851,321	\$ 2,901,000	\$ 2,901,000	\$ 2,901,000
710	Mt Angel School District								
5200	Transfers of Funds	700	Transfer	\$ 591	\$ 4,094	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers	700	Transfer	360,840	346,000	343,768	367,500	367,500	367,500
	Fund 710 Total			\$ 361,430	\$ 350,094	\$ 343,768	\$ 368,500	\$ 368,500	\$ 368,500
711	Newberg School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 246,463	\$ 400,444	\$ 2,034,590	\$ 600,000	\$ 600,000	\$ 600,000
5300	Funds - Transit	700	Transfer	1,680,049	1,623,817	-	1,315,000	1,315,000	1,315,000
5302	Fund Balance Transfer	700	Transfer	27,844	19,049	-	1,000	1,000	1,000
	Fund 711 Total			\$ 1,954,356	\$ 2,043,309	\$ 2,034,590	\$ 1,916,000	\$ 1,916,000	\$ 1,916,000
712	North Marion School District								
5200	Transfers of Funds	700	Transfer	\$ 892	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	542,294	589,982	831,319	750,000	750,000	750,000
5300	Funds - Transit	700	Transfer	262,000	236,484	-	103,250	103,250	103,250
	Fund 712 Total			\$ 805,186	\$ 826,467	\$ 831,319	\$ 854,250	\$ 854,250	\$ 854,250
713	North Santiam School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 254,080	\$ 339,949	\$ 971,107	\$ 375,000	\$ 375,000	\$ 375,000
5300	Funds - Transit	700	Transfer	645,000	620,000	-	643,000	643,000	643,000
	Fund 713 Total			\$ 899,080	\$ 959,949	\$ 971,107	\$ 1,018,000	\$ 1,018,000	\$ 1,018,000
714	Perrydale School District								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 1,679	\$ -	\$ 500	\$ 500	\$ 500
5202	Resolution Transfers Apportionment Of	700	Transfer	156,269	160,689	168,363	150,000	150,000	150,000
5300	Funds - Transit	700	Transfer	-	-	-	34,000	34,000	34,000
	Fund 714 Total			\$ 156,269	\$ 162,368	\$ 168,363	\$ 184,500	\$ 184,500	\$ 184,500
715	Salem-Keizer School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 1,276,371	\$ 1,490,218	\$ 19,012,373	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
5300	Funds - Transit	700	Transfer	15,853,709	16,813,856	-	17,200,000	17,200,000	17,200,000
5302	Fund Balance Transfer	700	Transfer	254,840	213,823	-	1,000	1,000	1,000
	Fund 715 Total			\$ 17,384,920	\$ 18,517,898	\$ 19,012,373	\$ 19,001,000	\$ 19,001,000	\$ 19,001,000

Willamette Education Service District 2021-2022 Budget

Expenditure Detail

700	Trust & Agency Funds								
Program	Budget Unit Title	Major Account	Account Title	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Adopted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
716	Sheridan School District								
5200	Transfers of Funds	700	Transfer	\$ 200	\$ 147	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	426,211	427,855	421,368	465,000	465,000	465,000
5300	Funds - Transit	700	Transfer	-	55,000	-	-	-	-
	Fund 716 Total			\$ 426,410	\$ 483,002	\$ 421,368	\$ 466,000	\$ 466,000	\$ 466,000
717	Silver Falls School District								
5200	Transfers of Funds	700	Transfer	\$ 900	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	641,353	692,310	1,662,402	650,000	650,000	650,000
5300	Funds - Transit	700	Transfer	918,168	982,407	-	1,069,000	1,069,000	1,069,000
	Fund 717 Total			\$ 1,560,421	\$ 1,674,717	\$ 1,662,402	\$ 1,720,000	\$ 1,720,000	\$ 1,720,000
718	St Paul School District								
5202	Resolution Transfers Apportionment Of	700	Transfer	\$ 159,544	\$ 180,375	\$ 147,490	\$ 175,000	\$ 175,000	\$ 175,000
5300	Funds - Transit	700	Transfer	-	-	-	13,500	13,500	13,500
	Fund 718 Total			\$ 159,544	\$ 180,375	\$ 147,490	\$ 188,500	\$ 188,500	\$ 188,500
719	Willamina School District								
5200	Transfers of Funds	700	Transfer	\$ -	\$ 714	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	98,270	146,103	401,241	325,000	325,000	325,000
5300	Funds - Transit	700	Transfer	273,266	226,957	-	84,500	84,500	84,500
	Fund 719 Total			\$ 371,536	\$ 373,773	\$ 401,241	\$ 410,500	\$ 410,500	\$ 410,500
720	Woodburn School District								
5200	Transfers of Funds	700	Transfer	\$ 892	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5202	Resolution Transfers Apportionment Of	700	Transfer	1,889,699	2,011,553	2,735,211	950,000	950,000	950,000
5300	Funds - Transit	700	Transfer	654,082					
5302	Fund Balance Transfer	700	Transfer	37,138	685,948	-	1,740,000	1,740,000	1,740,000
	Fund 720 Total			\$ 2,581,812	\$ 2,697,501	\$ 2,735,211	\$ 2,691,000	\$ 2,691,000	\$ 2,691,000
721	Yamhill-Carlton School District								
5202	Resolution Transfers Apportionment of	700	Transfer	\$ 221,150	\$ 272,996	\$ 439,534	\$ 325,000	\$ 325,000	\$ 325,000
5300	Funds - Transit	700	Transfer	170,000	157,427	-	148,500	148,500	148,500
	Fund 721 Total			\$ 391,150	\$ 430,423	\$ 439,534	\$ 473,500	\$ 473,500	\$ 473,500



Glossary





Glossary of Terms and Acronyms

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
BIP	Behavior Intervention Program (OASIS)
CBA	Collective Bargaining Agreement
CEIER	Center for Education Innovation, Evaluation and Research
COLA	Cost of Living Adjustment
CPS	Collaborative Problem Solving
CTA	Cascade Technology Alliance
CTE	Career and Technical Education
EAC	Educator Advancement Council
EIIS	Early Indicator and Intervention System
EI/ECSE	Early Intervention and Early Childhood Special Education
ELA	English Language Acquisition
ELL (ESL)	English Language Learner (also referred to as ESL or English as a Second Language)
ESD	Education Service District
ESSA	Every Student Succeeds Act



ESSER	Elementary and Secondary School Emergency Relief Fund
FMLA	Family Medical Leave Act
FSA	Flexible Spending Account
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Plan
JDEP	Juvenile Detention Education Program
LGIP	Local Government Investment Pool
LSP	Local Service Plan
MBSR	Mindfulness-Based Stress Reduction
MWEC	Mid-Willamette Education Consortium
MWIC	Mountain West Investment Corporation
OAESD	Oregon Association of Education Service Districts
OAR	Oregon Administrative Rule
ODE	Oregon Department of Education
ODS	Oregon Data Suite
OEA	Oregon Education Association
OEBB	Oregon Educator Benefit Board
OMESC	Oregon Migrant Education Service Center
OMSIS	Oregon Migrant Student Information System
ORS	Oregon Revised Statutes
OSBA	Oregon School Boards Association
OSEA	Oregon School Employees Association (Classified Union)
OSH	Oregon State Hospital



OT/PT	Occupational Therapy and Physical Therapy
OTMC	Oregon Textbook and Media Center – Braille and large print textbook production
OYA	Oregon Youth Authority
PERS	Public Employees Retirement System
REN	Regional Educator Network, Senate Bill 182
SEIA	Statewide Education Initiatives Account
SEL	Social and Emotional Learning
SIA	Student Investment Account
SIS	School Improvement Services
SPR&I	Systems Performance Review & Improvement
SSA	Student Success Act, House Bill 3427
SSF	State School Fund
T&A	Trust and Agency
TSPC	Teacher Standards and Practices Commission
WCC	Willamette Curriculum Coalition
WESD	Willamette Education Service District
WP	Willamette Promise
WVEA	Willamette Valley Education Association (Licensed Union)

TERMS

Account Codes	Account codes identify the funding source and nature of budget expenditures.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position of a governmental entity.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur.
Adopted Budget	The financial plan adopted by the Board which forms a basis for expenditure appropriations.



Allocations	To divide an appropriation into amounts for specific purposes.
Appropriations	A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes.
Assets	Governmental resources that have monetary value.
Beginning Fund Balance	Funds carried forward from the previous fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.
Bond	A type of debt security for a specific sum of money to be repaid at a fixed time in the future, and carrying interest at a fixed rate, usually payable periodically.
Budgetary Control	The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Projects Fund	Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets, i.e., a new school or major building renovations.
Classified Staff	Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.
Common School Fund	Interest on trust funds from state sale of miscellaneous lands.
Component Districts	Districts served by the ESD.
Contingency	A special amount budgeted each year for unforeseen expenditures. Transfer of general fund operating contingency funds to cover unanticipated expenditures requires board approval.
Cost Center	A subdivision of the district that is charged with carrying on one or more specific purposes such as a department or special program.
County School Fund	Distributed by ESD sources and includes property tax levy, state forest fees, and various fines such as gambling fees.
Debt Service Fund	A fund established to account for payment of general long-term debt principal and interest.
Deficit	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.



Ending Fund Balance	Funds remaining after the fiscal year is closed and all expenditures and revenues are accounted for. The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: 1) unexpended budget – actual expenditures are less than budgeted expenditures; 2) excess revenue - revenue received is more than budgeted revenue.
E-Rate	E-Rate is a Federal program, created by the Federal Communication Commission (FCC) and administered by the Universal Service Administrative Company (USAC) that subsidizes Internet and Telecom services for schools and libraries.
Fiscal Year	The 12 month operating year for the District, beginning on July 1 and ending on June 30 of the following year.
Fixed Assets	Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.
Functional Classification	The systems for recording expenditures according to the principle purposes for which expenditures are made.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts.
General Fund	A fund used to account for most operating activities except those activities required to be accounted for in another fund.
Grant	A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.
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.
J-1 Visa Program	Educational exchange program overseen by the U.S. State Department.
Licensed Staff	All licensed teachers, counselors, special education teachers, and other certified teaching staff under contract to the District. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.



Levy	Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.
Measure 5	Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.
Measure 47	Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.
Measure 50	Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.
Modified Accrual	The basis of accounting in which revenue is recorded when available and measurable.
OASIS	A therapeutic school environment focused on teaching students skills for success across all settings: academic, social, emotional, family and community (also known as Behavior Intervention Program or BIP).
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.
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.
Special Revenue Fund	A fund used to account for proceeds of specific revenue sources that are restricted to expenditures for specific purposes.
Supplemental Budget	A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.



Taxes	Compulsory charges levied by the District for the purpose of financing the operation of schools.
Transfers	Amounts distributed from one fund to finance activities in another fund. Inter-fund transfers require Board approval.
Transit	Funds transferred from the ESD to component districts.
Trust and Agency Fund	A fund used to account for activities of assets held in trust by a local government.
Willamette Migrant Services	Migrant education program (formerly called Region 16) 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.



Appendices



Required additional documents are provided in this section, including:

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



RESOLUTION No. 21.06.310

ADOPTION OF THE 2021-2022 BUDGET

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2021-2022 in the total amount of \$158,032,361. This budget is now on file in the district administrative office, 2611 Pringle Road SE, Salem, Oregon 97302.

RESOLUTION MAKING APPROPRIATIONS, ORS 294.356, ORS 294.435

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

General Fund

Support Services	5,997,890
Transfers	37,716,450
Debt Service Transfer	516,936
Contingency	4,568,724
Total	\$48,800,000

Special Revenue Fund

Instruction	30,664,950
Support Services	32,407,322
Enterprise & Comm	141,571
Transfers	429,371
Total	\$63,643,214

Debt Service Fund

Debt Service	3,031,953
Total	\$3,031,953

Capital Projects Fund

Capital Outlay	0
Total	\$0

Internal Service Fund

Support Services	\$2,875,866
Contingency	\$194,328
Total	\$3,070,194

Trust & Agency Funds

Transfers	39,487,000
Total	\$39,487,000

Total APPROPRIATIONS, All Funds . . .	\$158,032,361
Total Unappropriated and Reserve Amounts, All Funds . . .	0
TOTAL ADOPTED BUDGET . . .	\$158,032,361

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2021-2022 at the rate of \$.2967 per \$1,000 of assessed value for permanent tax rate.

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax \$.2967/\$1000

Excluded from Limitation

General Obligation Bond Debt Service -0-

The above resolution statements were approved and declared adopted on June 1, 2021

Frank W. Pender, Jr., Board Chair

6.1.2021

Date

Dave Novotney, Ph.D., Superintendent


6.1.2021

Date



AFFIDAVIT OF PUBLICATION

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

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

04/25/2021

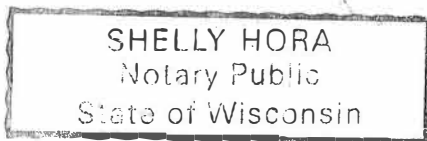
Dated this 25 day of April, 2021


Public Notice Clerk

Subscribed and sworn to me this


Notary Public for State of Wisconsin, Brown County

Notary Expires on 8/25/23



Ad#:0004698680

P O :

This is not an invoice

of Affidavits 1

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Willamette Education Service District (WESD), Marion County, State of Oregon, to discuss the proposed budget for the fiscal year July 1, 2021 to June 30, 2022, will be held via a Zoom digital meeting to adhere to social distancing mandates. The meeting will take place on Thursday, May 6, 2021 at 6:00 pm. A second meeting, if needed, is scheduled for Thursday, May 20, 2021 at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the proposed budget.

This is a public meeting where deliberation of the Budget Committee will take place. To receive the web address and password for the Zoom meeting, please email budget@wesd.org or call 503-385-4698. All public comments must be submitted in advance. Comments can be emailed to budget@wesd.org or mailed to Willamette ESD, Attn: Budget Committee, 2611 Pringle Rd SE, Salem, OR 97302 and must include name, address and phone number or email address. All comments must be received by May 5, 2021.

A copy of the proposed budget may be inspected or obtained on or after May 1, 2021 by going to www.wesd.org and visiting the Business Services page. A copy of this notice is available on the WESD website: www.wesd.org

Statesman Journal
April 25, 2021



Statesman Journal

A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

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

[Signature]

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

5/23/2021

[Signature]

Public Notice Clerk

Subscribed and sworn to me this 23rd day of May, 2021

[Signature]

Notary Public for State of Wisconsin, Brown County

Notary Expires On

5.15.23

Ad#: 0000399951
PO:
of Affidavits :1

**NANCY HEYRMAN
Notary Public
State of Wisconsin**

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 1, 2021, 6:00 PM via a Zoom digital meeting to adhere to social distancing mandates. To receive the web address and password for the Zoom meeting, please email budget@wesd.org or call 503-385-4698. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the WESD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained 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 www.wesd.org. This budget is for an annual budget period and was prepared on a basis of accounting that is the same as the preceding year.

Contact: Russ Allen, Executive Director, Business

Telephone: 503,385,4611

Email: Russ.Allen@wesd.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-2020	Adopted Budget This Year 2020-2021	Approved Budget Next Year 2021-2022
Beginning Fund Balance	\$8,006,772	\$5,771,245	\$7,417,635
Current Year Property Taxes, other than Local Option Taxes	12,041,966	12,370,000	13,067,500
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	11,717,205	12,584,936	13,324,629
Revenue from Intermediate Sources	12,208	25,000	26,000
Revenue from State Sources	46,919,429	65,726,641	57,336,246
Revenue from Federal Sources	7,447,160	7,711,953	12,382,662
Interfund Transfers	49,504,313	51,635,878	54,477,689
All Other Budget Resources	0	0	0
Total Resources	\$135,649,053	\$155,825,653	\$158,032,361

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$20,648,179	\$29,340,441	\$28,324,334
Other Associated Payroll Costs	11,845,220	17,693,475	16,772,800
Purchased Services	10,969,155	16,578,495	18,521,219
Supplies & Materials	1,486,874	2,598,342	4,773,051
Capital Outlay	247,710	2,255,000	710,270
Other Objects (except debt service & interfund transfers)	1,933,470	2,812,800	2,985,925
Debt Service*	2,807,404	2,917,889	3,031,953
Interfund Transfers*	75,191,530	77,180,487	78,344,085
Operating Contingency	0	4,448,724	4,568,724
Unappropriated Ending Fund Balance & Reserves	10,519,511	0	0
Total Requirements	\$135,649,053	\$155,825,653	\$158,032,361

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

1000 Instruction	\$20,320,978	\$27,001,814	\$30,664,950
FTE	170.07	231.88	243.07
2000 Support Services	26,764,739	39,545,760	41,475,406
FTE	180.54	219.36	214.10
3000 Enterprise & Community Service	44,891	109,427	141,571
FTE	0.25	0.25	0.25
4000 Facility Acquisition & Construction	0	5,000,000	0
FTE	0.00	0.00	0.00
5000 Other Uses	25,687,217	25,166,151	26,999,205
5100 Debt Service*	2,807,404	2,917,899	3,031,953
5200 Interfund Transfers*	49,504,313	51,635,878	51,150,552
6000 Contingency	0	4,448,724	4,568,724
7000 Unappropriated Ending Fund Balance	10,519,511	0	0
Total Requirements	\$135,649,053	\$155,825,653	\$158,032,361
Total FTE	350.86	451.49	457.42

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The budget was developed with a 2021-2023 State School Fund estimate of \$9.3B utilizing a 49%/51% split. While the overall size of the General Fund is expected to remain essentially static, the Planned Reserve is expected to grow by \$120,000. There is an increase in the Special Revenue Fund, fueled primarily by the infusion of Federal Stimulus Dollars (ESSER). The Willamette Career Academy (WCA) is also a new program for 2021-2022, with the first students arriving in the fall of 2021. Funds were budgeted in 2020-2021 for the construction of the WCA; construction was completed through a public/private partnership and no WESD Capital Project dollars were needed so the fund was closed. There is an overall budgeted increase of 5.93 FTE.

PROPERTY TAX LEVIES

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

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$17,645,591	\$0
Other Borrowings	\$0	\$0
Total	\$17,645,591	\$0

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

FORM ED-50 2021-2022

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

2611 Pringle Rd SE Salem OR 97302 June 16, 2021
Mailing Address of District City State ZIP Code Date Submitted
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 tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.2967
6. Election date when your new district received voter approval for your permanent rate limit6	
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

150-504-075-6 (Rev. 10-16-20)

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

Form ED-50 (continued on next page)

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

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

FORM ED-50
2021-2022

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 SE

Salem

OR

97302

June 16, 2021

Mailing Address of District

City

State

ZIP Code

Date Submitted

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	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		0.2967	Dollar Amount of Bond Levy
2. Local option operating tax2			
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.2967
6. Election date when your new district received voter approval for your permanent rate limit6	
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

150-504-075-6 (Rev. 10-16-20)

Form ED-50 (continued on next page)

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

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

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

FORM ED-50
2021-2022

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

2611 Pringle Rd SE Salem OR 97302 June 16, 2021
Mailing Address of District City State ZIP Code Date Submitted
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	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		0.2967	Dollar Amount of Bond Levy
2. Local option operating tax2			
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.2967
6. Election date when your new district received voter approval for your permanent rate limit6	
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

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

FORM ED-50
2021-2022

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 SE

Salem

OR

97302

June 16, 2021

Mailing Address of District

City

State

ZIP Code

Date Submitted

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	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		0.2967	Dollar Amount of Bond Levy
2. Local option operating tax2			
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.2967
6. Election date when your new district received voter approval for your permanent rate limit6	
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

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

FORM ED-50 2021-2022

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

2611 Pringle Rd SE Salem OR 97302 June 16, 2021
Mailing Address of District City State ZIP Code Date Submitted
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 tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.2967
6. Election date when your new district received voter approval for your permanent rate limit6	
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

150-504-075-6 (Rev. 10-16-20)

Form ED-50 (continued on next page)

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

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

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

FORM ED-50
2021-2022

To assessor of Tillamook 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 Tillamook County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County Name

2611 Pringle Rd SE

Salem

OR

97302

June 16, 2021

Mailing Address of District

City

State

ZIP Code

Date Submitted

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	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		0.2967	Dollar Amount of Bond Levy
2. Local option operating tax2			
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.2967
6. Election date when your new district received voter approval for your permanent rate limit6	
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

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

To assessor of Washington County

FORM ED-50 2021-2022

☐ 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 SE

Salem

OR

97302

June 15, 2021

Mailing Address of District

City

State

ZIP Code

Date Submitted

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 tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.2967
6. Election date when your new district received voter approval for your permanent rate limit6	
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

150-504-075-6 (Rev. 10-16-20)

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

Form ED-50 (continued on next page)

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

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

FORM ED-50
2021-2022

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

2611 Pringle Rd SE Salem OR 97302 June 16, 2021
Mailing Address of District City State ZIP Code Date Submitted
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	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		0.2967	Dollar Amount of Bond Levy
2. Local option operating tax2			
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.2967
6. Election date when your new district received voter approval for your permanent rate limit6	
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



Notes