

2025-26

Adopted Budget



Willamette
EDUCATION SERVICE DISTRICT

Adopted Budget

July 1, 2025 - June 30, 2026



Willamette
EDUCATION SERVICE DISTRICT

Presented to the Budget Committee
May 13, 2025

Adopted by the Board of Directors
June 3, 2025

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

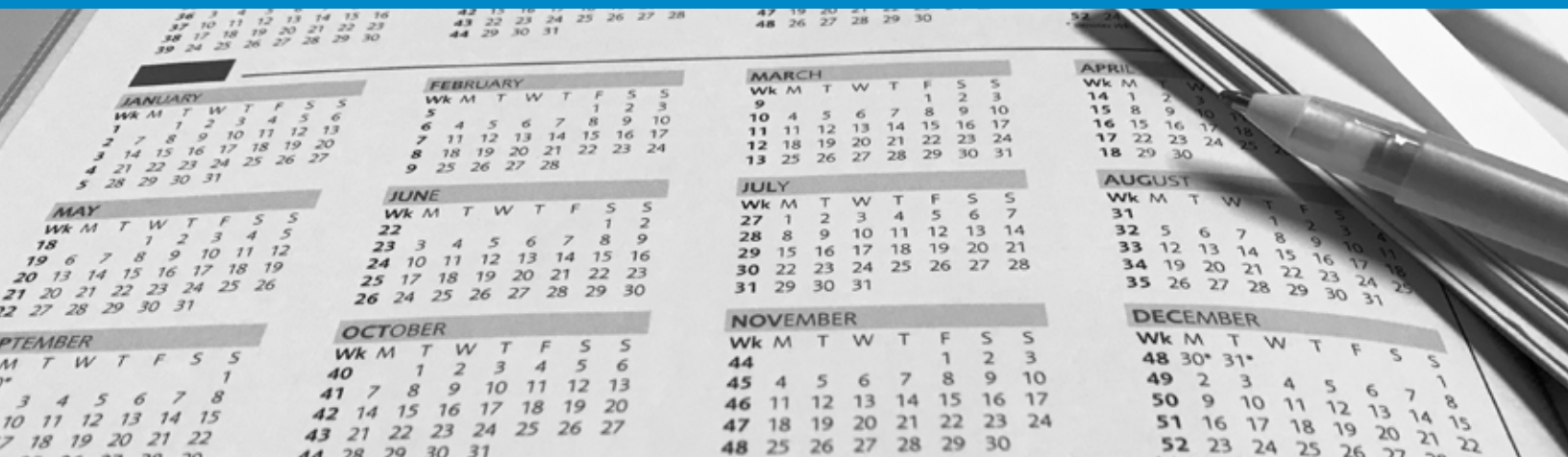
Budget Calendar

2024

- July 9 | Board Meeting: Designate Budget Officer
- September 3 | Board Meeting: Approve Budget Calendar
- December 10 | Board Meeting: Appoint New Budget Committee Members

2025

- May 1 | Public Notice of Budget Committee Meeting
- May 13 | First Budget Committee Meeting
 - Superintendent presents Budget Message & Adopted Budget
 - Budget Committee Approval of Proposed Budget
- May 20 | Second Budget Committee Meeting (if needed)
- May 23 | Publish Notice of Budget Hearing
- June 3 | Budget Hearing at Board Meeting
 - Board Adopts Budget
- June 17 | Second Board Meeting to Adopt Budget (if needed)



2024-25 Budget Committee

Superintendent

Dr. Joe Morelock

Budget Officer

Russ Allen | Executive Director of Business Services

Board of Directors

Arturo Vargas	Zone 1	6.30.2029
Nicole Hyatt	Zone 2	6.30.2027
Alonso Oliveros	Zone 3	6.30.2027
Anna Ali	Zone 4	6.30.2027
Larry Trott	Zone 5	6.30.2029
Frank Pender Jr.	Business	6.30.2029
Jeff Crapper	Higher Education	6.30.2027
Justin Hopkins	Social Services	6.30.2027
Judy Sylva	At-Large	6.30.2027
Dandy Stevens	Advisory Member	

Term Expires

Appointed Budget Committee Member

Trina Comerford <i>Perrydale SD Board Member</i>	Position 1	6.30.2026
Scott Murphy <i>Newberg SD Board Designee</i>	Position 2	6.30.2026
Terry Kamlade <i>Jefferson SD Board Member</i>	Position 3	6.30.2027
Rick Rogers <i>Newberg SD Board Member</i>	Position 4	6.30.2027
Scott Pillar <i>Cascade SD Business Manager</i>	Position 5	6.30.2025
Richard Smith <i>North Marion SD Designee</i>	Position 6	6.30.2027
Lisa Anderson <i>Willamina SD Business Manager</i>	Position 7	6.30.2025
Creighton Helms <i>Silver Falls SD Designee</i>	Position 8	6.30.2025
Jason Evans <i>Falls City SD Designee</i>	Position 9	6.30.2025
Kevin Palmer <i>Silver Falls SD Designee</i>	Position 10	6.30.2026

Term Expires

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Superintendent's Budget Message

2025-26



Budget Committee Members, Colleagues and Education Partners:

The Willamette Education Service District (WESD), under the leadership and direction of its Board of Directors, is pleased to present the proposed budget for fiscal year 2025-26.

This document represents the collective work of all WESD departments and reflects the legislatively proposed \$11.36 billion State School Fund allocation for K-12 public education during the 2025-2027 biennium. The final amount will likely not be known before the passage of this budget, but all indications are that the dollars will stay at that proposed amount.

WESD Funding & Districts We Serve

ESDs are funded through multiple sources, including 4.5% of the State School Fund inclusive of permanent local property tax rate and other state sources. State School Fund revenue for ESDs flows into our General Fund with the WESD retaining 10% for its own operations with the remaining 90% flowing to our partner school districts. Additional revenue is generated through federal and state grants, and contracts with Local Education Agencies and third-party contracts. These varied funding sources, by their nature and unique requirements, create challenges in service provision, staffing, accounting and reporting.

WESD provides services to 21 public school districts in Marion, Polk and Yamhill counties. With the Newberg School District returning as a full formal partner, there are eighteen formal partner districts with WESD, and the remaining three have withdrawn but continue to purchase services. We also serve a number of districts statewide accessing specific agency services. The districts in our geographic area vary greatly in enrollment from 180 students in Falls City to Salem-Keizer with over 39,000 students.

Financial Practices Guiding the Budget Development

WESD staff prepared this budget using the following key practices:

- The budget will be consistent with WESD's mission, values and beliefs.
- Clear separation of school district resolution funds from WESD funds will be easily discernible in the budget, and regular tracking and reporting of revenue and expenditures specific to each partner school district through the Local Service Plan Express software will provide transparency.
- When confronting reductions in the General Fund budget, WESD will prioritize its use of resources rather than implementing proportional, across-the-board reductions. Short-term solutions will be avoided when addressing complex, long-term challenges.
- Budgeting and subsequent accounting processes will use fund classifications to provide transparent and accountable documentation of available resources for WESD and each school district served.
- The budget will conform to all applicable federal and state laws, education standards, Board policies, administrative rules and negotiated agreements/contracts.
- All programs must operate within their budgets. Budgets are developed based on principles of cost recovery, with revenue and expenditures monitored regularly to assure efficient operation.

2025-26 Budget

The models for predicting future costs for schools and services have seen some important changes in the last year, resulting in a correction to earlier predictions of the SSF amount. The \$11.36B is as good a starting point as we have had in many years, although does not make up for the decades of underfunding that still plagues us today.

In addition, WESD competes for and receives numerous grant-in-aid contracts from the Oregon Department of Education to provide services to children, students and families in our region (i.e., Early Intervention/Early Childhood Special Education, Regional Inclusive Services, etc.). These grant-in-aid contract awards have also failed to keep up with inflation, causing these program budgets to experience constriction. While there have been proposals to increase allocations for both Regional Inclusive Services (RIS) and Early Intervention/Early Childhood Special Education (EI/ECSE), at this time it is unclear whether those increases will materialize.

A Special Note for the Upcoming Biennium

As we stated in the 2024-25 fiscal year's budget presentation, we highlighted the oncoming impact of higher PERS rates for the 2025-26 for all employees. WESD bonded its Unfunded Actuarial Liability (UAL) in 2003 and 2005, and will have saved nearly \$17 million over the course of those bonds. At this point, our PERS bonds will longer have funds available to "buy down" our percentage points, meaning our rates will go from 9.95% to approximately 20.23% (OPSRP), resulting in an estimated increase of \$3,600,000 in PERS costs across the entire agency above and beyond the normal yearly increases. A small adjustment downward of 1.68 percentage points due to a PERS carryover which passed in the current legislative session and we have accounted for that change in this budget document.

The Oregon Migrant Education Service Center will see an 8% reduction in funding for next year and Youth Corrections Education Program (YCEP) and the Juvenile Detention Education Program (JDEP) both have funding levels remaining flat from the 2023-25 biennium level.

There are, at the time of this writing, many unknown factors which could have an impact on our budget either this year or in the future. The federal government has made several statements about, and changes to, the Department of Education which could reduce or eliminate funding streams we rely upon to serve students in our region of Oregon. Without significant increases in the funding by the legislature to “adequate service levels” for both RIS and EI/ECSE, we may also see reductions in the services we can provide to districts who rely on us to deliver those supports for students in their schools.

Conclusion

As the superintendent of the Willamette Education Service District, I am dedicated to our continued commitment to fiscal accountability and transparency. Adherence to this commitment has allowed this agency to meet the needs of our students, families, and partner districts even as those needs have changed significantly, especially in the last several years. Adherence to this commitment will also allow our agency to weather future financial uncertainties.

This coming year will see many challenges as the federal landscape comes into better focus and the state’s revenues are better known. We will have to continue finding new ways to serve students and to search out additional revenue streams to provide even better opportunities for all we serve.

WESD 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 endeavor 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.

I am proud of the work represented in this document and am confident that this budget will support our exceptional staff as we continue to provide valuable services and support to the children, students, families and school districts in our region. Thank you for your confidence in, and support of, the staff who make up each part of this incredible organization.

Sincerely,



Dr. Joe Morelock
Superintendent | WESD

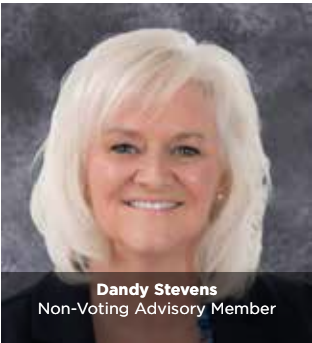
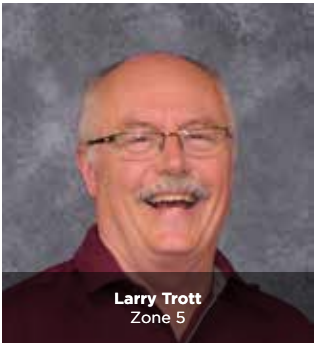
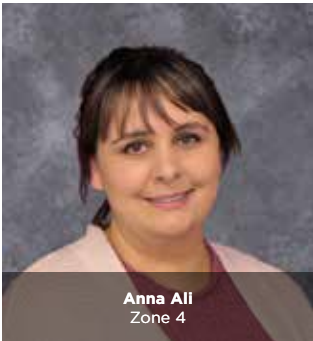
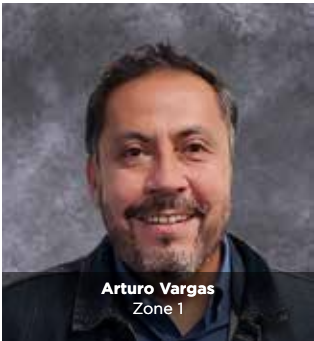
WESD

2025-26 Adopted Budget

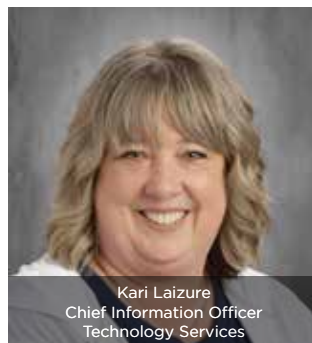
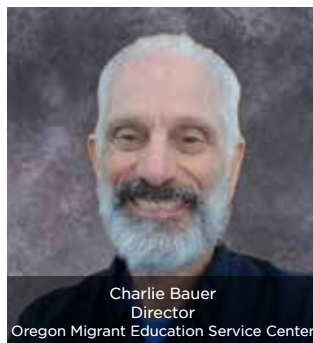
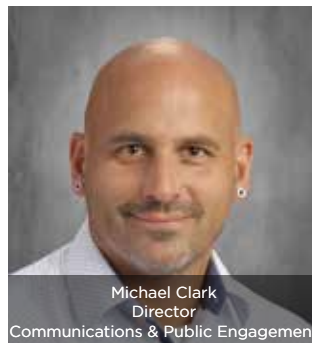
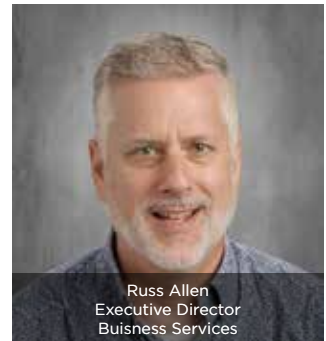
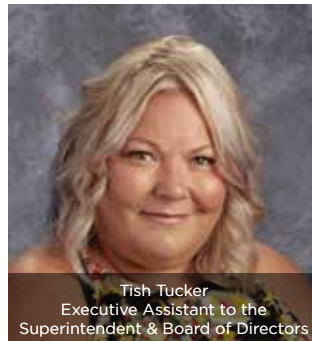
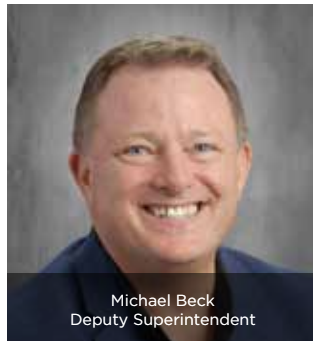
Introduction



WESD Board of Directors



WESD Administration



About

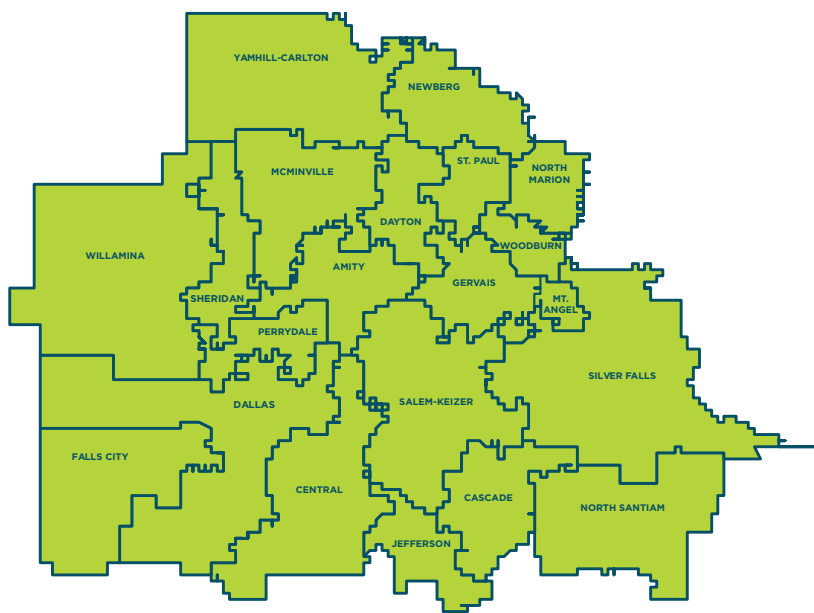
Oregon Education Service Districts

Oregon has over 1,200 public K-12 schools across 197 School Districts and 19 Education Service Districts (ESDs). ESDs offer regional services that individual districts may not be able to provide equitably or effectively, such as high-cost technology and support for students with severe, low-incidence disabilities.

About

Willamette Education Service District

WESD is a student-centered agency with over 450 skilled professionals serving 21 Oregon school districts and more than **80,000 K-12 students**. We offer around 60 services in Special Education, Technology, School Improvement, and Administrative Support, along with administering grants and contracts that enhance education regionally and statewide.



Partner School Districts

MARION COUNTY

Cascade
Gervais
Jefferson
Mt. Angel
North Marion
North Santiam
Salem-Keizer
Silver Falls
St. Paul
Woodburn

POLK COUNTY

Central
Dallas
Falls City
Perrydale

YAMHILL COUNTY

Amity
Dayton
McMinnville
Newberg
Sheridan
Willamina
Yamhill-Carlton

Equity, Diversity, & Inclusion at WESD

Why Equity at WESD?

Equity is an essential practice at WESD because it fosters a healthier, more productive, and inclusive work environment. By putting equity into practice, every employee is treated fairly, valued for their contributions, and provided with opportunities for growth and advancement. Practicing equity honors each person's identity and role within the organization, creating a culture of belonging where everyone has access to the resources they need to succeed.

When equity is prioritized, employees are more engaged, motivated, and committed to their work. It strengthens trust and loyalty, leading to higher morale, increased job satisfaction, and lower turnover. More than just a moral obligation, equity is a strategic advantage—driving innovation, inclusivity, and long-term success. By embracing equity, WESD unlocks the full potential of its workforce and builds a thriving, dynamic organization.

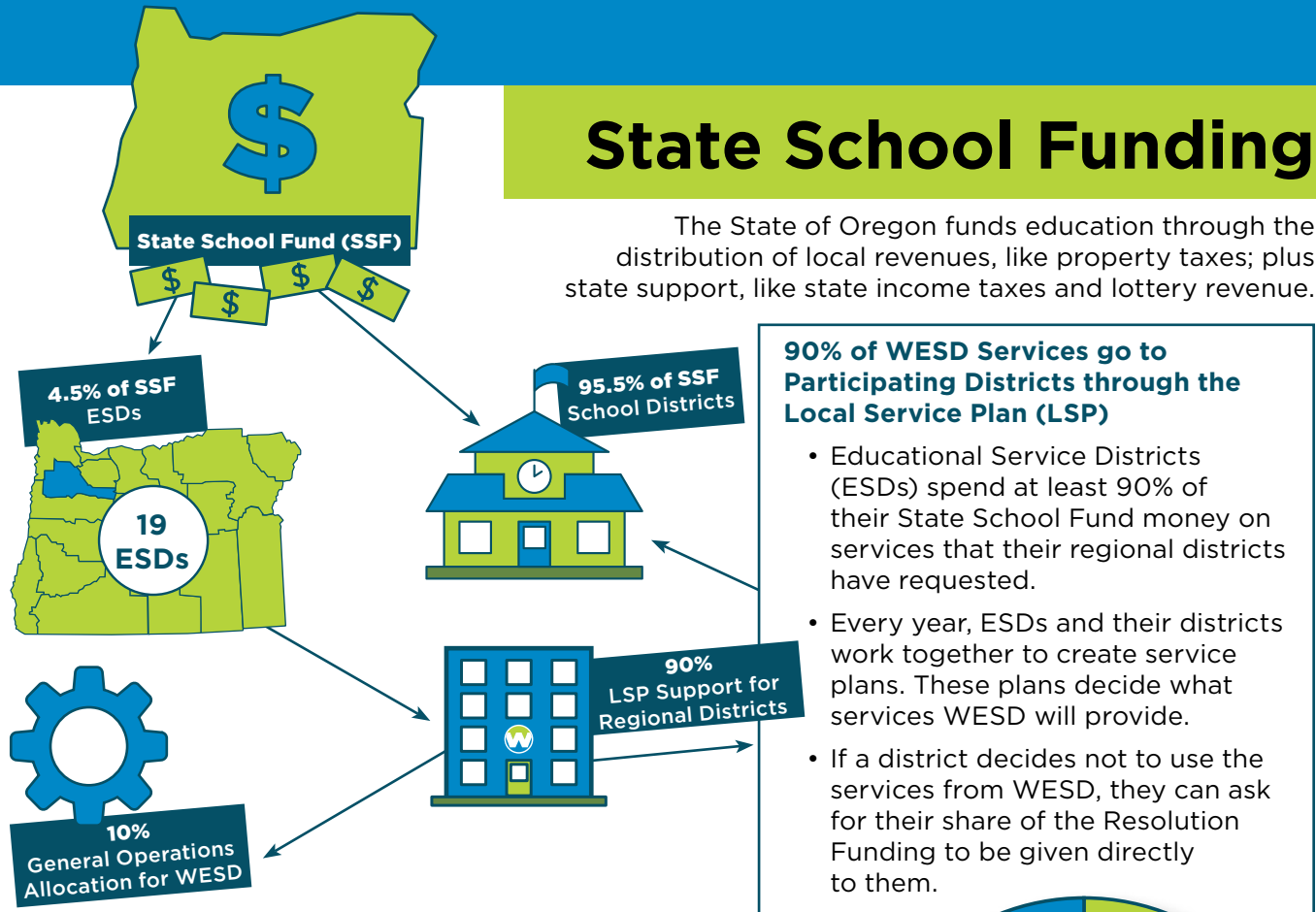
Equitable Budgets

Equitable budgets proactively address systemic inequities by identifying and removing historical and structural barriers that have marginalized certain communities. By directing resources where they are needed most and providing targeted support, equitable budgets help create a more just and prosperous society.

At WESD, equity is the 'why,' diversity is the 'who,' and inclusion is the 'how' we bring them to life.



How Willamette Education Service District is funded



49% State School Funding

- General Fund (10%)
- Apportionment To Districts (90%)

34% State Grants & Contracts

- Early Intervention/Early Childhood (EI/ECSE) Special Education
- Regional Inclusive Services
- Youth Corrections Education Program*
- Student Success Act

9% Federal Grants & Programs

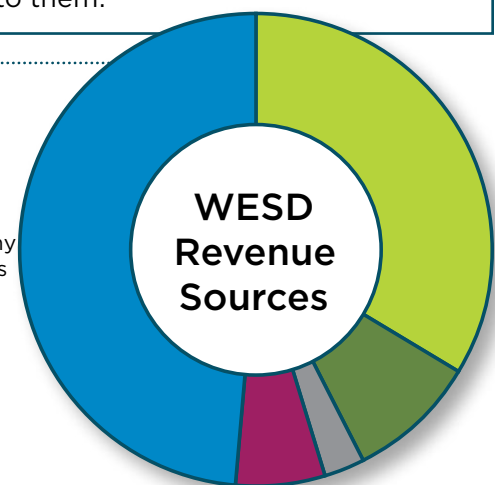
- EI/ECSE Special Education*
- Regional Inclusive Services*
- Youth Corrections Education Program*
- Migrant Education: Region 16

6% Local Contracts

- Oregon Migrant Education Service Center**
- OASIS Behavior Program
- EI/ECSE Evaluations
- Willamette Career Academy
- Speech/Language Services
- Technology Services

3% Other

- Indirect Rate
- Interest Earned



*These programs receive both state and federal funding.

**This program is federally funded, but as a state subcontractor it is recorded as local revenue.

90% Apportionment

Based on ODE Estimate 03/06/25

Resolution Funds District Allocations 2025-2026

District	24-25 ADMw Ext*	25-26 ADMw Ext**	24-25 Allocation	25-26 EST Allocation	Difference
Amity	952.29	941.30	\$ 425,086	\$ 448,579	\$ 23,493
Cascade	3,312.27	3,224.98	\$ 1,478,540	\$ 1,536,873	\$ 58,333
Central	3,826.56	3,798.51	\$ 1,708,110	\$ 1,810,190	\$ 102,080
Dallas	3,548.32	3,502.93	\$ 1,583,908	\$ 1,669,331	\$ 85,423
Dayton	1,111.98	1,069.41	\$ 496,368	\$ 509,630	\$ 13,262
Falls City	342.65	335.32	\$ 152,953	\$ 159,798	\$ 6,845
Gervais	1,651.61	1,624.31	\$ 737,250	\$ 774,069	\$ 36,819
Jefferson	962.50	913.51	\$ 429,643	\$ 435,336	\$ 5,693
McMinnville	7,691.70	7,502.20	\$ 3,433,441	\$ 3,575,194	\$ 141,753
Mt. Angel	891.13	916.01	\$ 397,785	\$ 436,527	\$ 38,742
Newberg	4,700.32	4,720.09	\$ 2,098,141	\$ 2,249,372	\$ 151,231
N. Marion	2,068.36	2,035.92	\$ 923,280	\$ 970,223	\$ 46,943
N. Santiam	2,485.59	2,481.01	\$ 1,109,524	\$ 1,182,332	\$ 72,808
Perrydale	443.43	458.99	\$ 197,939	\$ 218,733	\$ 20,794
Salem Keizer	48,819.56	48,113.73	\$ 21,792,200	\$ 22,928,731	\$ 1,136,531
Sheridan	1,201.80	1,347.58	\$ 536,463	\$ 642,193	\$ 105,730
Silver Falls	4,389.35	4,249.55	\$ 1,959,329	\$ 2,025,135	\$ 65,806
St Paul	415.47	421.73	\$ 185,459	\$ 200,977	\$ 15,518
Willamina	1,033.71	965.08	\$ 461,430	\$ 459,912	\$ (1,518)
Woodburn	7,099.69	7,277.02	\$ 3,169,178	\$ 3,467,884	\$ 298,706
Yamhill Carlton	1,237.58	1,247.62	\$ 552,434	\$ 594,557	\$ 42,123
Total	98,185.87	97,146.80	\$ 43,828,461	\$ 46,295,576	\$ 2,467,115

*Figures taken from ODE estimate 3/26/24 (District provided numbers)

**Figures taken from ODE estimate 3/3/25 (District provided numbers)

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WESD

2025-26 Adopted Budget

Organization Overview



Organization Overview

WESD has over 170-years of history in providing support services to Oregon schools. Originally organized in 1853 as the Marion County School Office, the agency has evolved over the decades reflecting the changing needs of education.

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

An overview of the services WESD provides follows.



Willamette
EDUCATION SERVICE DISTRICT



No Cost Services

No Cost Services

Attendance Supervisor

WESD supports all regional districts with attendance through Every Day Matters, communities of practice, and coaching for attendance teams with a focus on districts of less than 1,000 students at no cost.

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.

Home School Registration

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

Regional Leadership Meetings

We provide assistance in hosting monthly staff and leadership meetings for those with roles in business services, Human Resources, facility operations, board management, communications, and more.

School Safety: Suicide, Bullying, & Harassment Prevention

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

Work Sample Scoring | ORSkills

WESD and the Oregon Department of Education provide schools and districts with access to a variety of high school-level prompts in Reading, Writing, and Mathematics. Prompts are available in 10 languages.

Administrative & Support Services

Business Services



Business Services Support

Business Services provides support with bank reconciliations, accounts payable, payroll processing, audits and audit findings. Service cost is determined after consulting with the district to determine the district's need.

Courier Services

Courier Service includes a twice per week visit to each subscribing district during the school year. Inter-district mail, documents, and large items can be moved to any of the other subscribing districts in our three-county region. Orders placed through Salem-Keizer Central Store will be delivered to subscribing districts, including large items like pallets of copy paper. Special assistance can be arranged (upon request) for the delivery of items from locations not included in the courier route.

Criminal History & Background Checks

Criminal background investigative services are available through Criminal Information Services (CRIS). The service generates a report that provides the date, county, details of an arrest/conviction, and the disposition.

Frontline Education Absence Management

The Frontline Education Absence Management system is a phone and web-based system. The system supports school districts in tracking employee absence and assigning 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, classified workers of the absences, and screens them based on their certifications. School district administration can access absence and substitute reports online at any time. With this service, we are providing consortium pricing on the Absence Management System and fingerprinting for classified substitutes, bringing substitutes off the front porch of Absence Management and getting them set up in Absent Management to Sub, Sexual Misconduct Check with ODE, Troubleshooting Absent Management issues for Districts.

Legal Services

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

Services available include:

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



Substitute Employee Management System

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



The Center

The Center for Education Innovation, Evaluation & Research



Data Analysis

Develop and conduct surveys, focus groups, and interviews. Deliver insights and reports for progress tracking, Board reports, community engagement, strategic planning, and more.

Grant Writing

Grant writing provides end-to-end support in securing funding, from identifying opportunities to co-developing grant proposals and budgets as well as measurable metrics aligned with district goals. Services include assistance in submission and establishing project/programs once funding is awarded, ensuring measurable outcomes are achieved.

Program & Project Evaluation

A holistic approach to project evaluation, encompassing needs assessment, data collection, data analysis, stakeholder involvement, recommendations, continuous improvement, benchmarking, progress monitoring, and capacity building.



Communication Services

Communications Support

Our Communications Support Tiers are designed to meet individual districts' needs. Whether you're seeking occasional strategic guidance or a nearly full-time embedded partner, we have options. Every tier includes access to our award-winning communications team and our robust systems, tools, and creative services. From crisis response to enrollment campaigns to long-term storytelling, we're here to support your district's unique needs with flexibility and professionalism.

Tier 1 | Basic Communications Support | 8 Hours Per Month

This foundational plan is ideal for districts that need flexible, on-demand communications assistance without on-site staffing. It offers peace of mind and professional support when needed most.

- Eight hours of strategic communications support per month
- Help with time-sensitive or emerging issues
- Content creation and updates, including flyers, graphics, social media content, newsletters, and video support
- Access to your district's communication systems and social media platforms as a backup during sensitive or emergency events
- Direct access to our communications team for consultation and collaboration

Tier 2 | Dedicated On-Site Support | 2 Days Per Week (.4 FTE)

For districts seeking consistent, in-person support and proactive communication planning.

- Two full days of dedicated support each week (**one day on-site**)
- Full access to our team along with our tools, templates, and creative resources
- Support for regular content creation, stakeholder engagement, and internal communications
- Assistance with strategic planning, campaign execution, and media relations



Communication Services

Tier 3 | Enhanced Dedicated On-Site Support | 3 Days Per Week (.6 FTE)

Best suited for districts with growing communication demands and a need for real-time responsiveness.

- Three full days of dedicated communications support each week (**two days on-site**)
- Deeper collaboration on district-wide initiatives, priorities, and messaging
- Comprehensive content development across platforms
- Increased capacity for managing large-scale projects, media inquiries, and crisis communication
- Integration with district leadership and department teams

Tier 4 | Premium Dedicated On-Site Support | 4 Days Per Week (.8 FTE)

Our most robust offering, Tier 4, is designed for districts with high-volume communications needs and the desire for a nearly full-time embedded partner. This premium tier includes:

- Four days of dedicated communications support each week (**three days on-site**)
- Leadership in long-term strategic communications planning and execution
- Real-time response to emerging needs or events
- Ongoing production of high-quality multimedia content
- Seamless alignment with district leadership, community relations, and district-wide goals

Special Education

Special Education

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, and 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 Assistants

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 Specialists

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 in addition to Regional Inclusive Services already allocated.

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.

Special Education

Behavior Specialists

This program provides evaluation and services for students that may need IEP support. Services include, Functional Behavioral Assessments (FBA), Positive Behavior Intervention Plan (BSP) drafting and implementation as well as consultation, direct services with students, and staff training to assist students that need instruction and support to be able to participate in and benefit from their education program.

Braille Transcriptions

This service produces transcriptions 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.

Discovery Academy

WESD operates and runs the third approved recovery high school in the state of Oregon, providing high school education to students grades 9-12 who are in active recovery addressing their substance use.

Early Intervention/Early Childhood Special Education Evaluations

Evaluations for children 0-5 years of age to determine eligibility for EI/ECSE is a resolution service provided by EI/ECSE staff as required under OAR 581-015-2775 and 581-015-2790. Referrals are received from a variety of sources in the community including medical providers, parents, and preschools. The evaluation may include screening and if necessary a full evaluation in areas of concern related to potential developmental delay or other medical conditions or diagnoses that may be impacting a child's development or education.



Nursing

Provide services for students that have medical conditions that may interfere with their ability to participate in their educational program. When needed, 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 students' medical needs. Other training, such as Medication Administration, may be provided to district staff.

OASIS

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

OASIS II

The OASIS II Behavior Program, is a new, more restrictive program than OASIS which provides services to special education students in grades 1-5 whose IEP is centered primarily on functional life skills, academics and behavior goals. There has been a need for a program beyond OASIS for our partner districts. This program focuses on teaching students who demonstrate low cognitive abilities, are substantially below the academic grade level of their peers of the same age and experience high behaviors related to their disabilities. Students will benefit from intensive supports, high staff to student ratio, structured classroom supports, and tiered approach to behavior intervention. Zones of Regulation will be taught among other identified behavior intervention approaches. The goal is to teach students skills needed to be in a less restrictive environment and return to their districts developmentally appropriate classrooms such as life skills. This is not a therapeutic, day treatment or residential program. Slots for this program are purchased per student for the entire school year.

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.

Oregon State Hospital

WESD operates and runs the educational program for adults ages 18-21 years who are placed at the Oregon State Hospital.

Oregon Textbook Media Center

WESD holds the state contract to provide state schools with brailled and large print curriculum, books, and assessments to support students who are blind and/or visually impaired to access their education.

Physical Therapy

Physical Therapy services are provided to qualifying students who require services to access their educational environment. Services 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.

School Psychologists

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 support such as Functional Behavior Assessment/Behavior Support Plans, consultation, and direct services for students.

Speech/Language Pathologists

Speech/Language Services focus on supporting students with a communication disorder in areas such as articulation, fluency, language, voice, and hearing loss. Services include student evaluation, technical assistance to school staff, coordination with medical providers, staff training and direct or consultative therapy services. Service providers include Speech/Language Specialists.

Speech/Language Pathology Assistants

Certified Speech/Language Program Assistants focus on supporting students with a communication disorder in areas such as articulation, fluency, language, voice, and hearing loss. Services include direct or consultative therapy services.

Transition Specialist Services

Transition Specialist Services through the Youth Transition Program 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.



Secondary Partnerships

Secondary Partnerships

Mid-Willamette Education Consortium (MVEC)

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.

Willamette Career Academy (WCA)

The Willamette Career Academy harnesses the power of regional partnerships and collaboration serve students and business partners from multiple high schools across Marion, Polk, and Yamhill counties. The WCA allows students to spend half of every school day exploring and engaging in the in-demand career and technical education programs of cosmetology, diesel mechanics, health services, construction, manufacturing, dental assisting, and informational technology.

Willamette Promise (WP)

Willamette Promise is an innovative dual credit program designed to bridge high school and college education, empowering students to earn college credits before graduation. Through partnerships with Western Oregon University and Oregon Institute of Technology, students gain access to college-level courses taught by their own high school teachers - all at a significantly reduced tuition rates. Due to our unique university partnership model, Willamette Promise is able to work with high schools to qualify more teachers to offer college-level courses. The program also includes ongoing professional development led by university staff within a professional learning community, ensuring educators are supported and continuously growing.

Willamette Work Ready (WWR)

Formerly Control Tower

Willamette Work Ready is a comprehensive career-connected learning program that hosts career-related opportunities in partnership with scores of regional industry partners. WWR provides school districts with structured opportunities for career awareness, preparation, and exploration with hands-on experiences through mock-interviews, career fairs, classroom industry chats, and job shadows. The program also directly places students in meaningful training experiences that fit their goals and skill levels. WWR services provide students with pathways to success and heightened career awareness.

School Improvement

Attendance Services

WESD provides attendance coaching and support for all 21 Districts through technical assistance in the Student Success act. For school districts under 1,000 students, WESD can provide more comprehensive coaching and support services at no cost.

Behavioral Safety Assessment System

WESD offers Behavioral Safety Assessment System Coordination, sold by ADMw, to help schools assess and respond to safety concerns through a graduated support model. Services include System Support with Level One training, system oversight, and regional coordination; Level Two Team Support through investigations and multi-agency coordination (STAT, SIRC, YC-BSAT); and Recommendations & Ongoing Support with written guidance and case follow-up. Additional services include Juvenile Firesetter Intervention, suicide and bullying prevention, and integrated support for districts with a Family Support Advocate. Training is continuously updated to meet evolving needs.

Curriculum & Standards Adoption

We support districts in navigating the curriculum adoption process, we offer a tiered service model tailored to your needs. Essential Resources provide foundational support including access to regional curriculum fairs, a mobile library of sample materials, curated resource banks, digital tools, and general Q&A support. Professional Services build on this with approximately 60 hours of customized facilitation such as strategic planning, standards alignment, priority standards identification, data literacy, and personalized PD. Comprehensive Services offer around 100 hours of in-depth support, adding community engagement, on-site coaching, assessment integration, vertical alignment, publisher collaboration, and connections with external partners. All services align with ODE standards to ensure high-quality instructional materials and are priced at an hourly rate.

Crisis Response

The School Safety staff trains and coordinates regional volunteers to assist schools in the Marion, Polk, and Yamhill counties in regaining stability in the wake of a crisis. Team members come alongside districts to aid in providing structures of support for students and staff members experiencing loss, grief, or trauma. The Crisis Response Team supports school administrator's efforts to manage details associated with the response to a crisis. Examples of support include consultation, on-site support room help, attendance at staff stand-up and/or debriefing meetings, as well as follow-up postvention guidance. If your district has an internal crisis response or flight team, you can receive consultation and/or training specific to your school district. Additional Administrator specific training offered throughout the year.

School Improvement

Family Support Advocate

This bilingual (English/Spanish) Licensed Clinical Social Worker offers flexible, FTE- or hourly-based services to support your district in three key areas. Systems-Level Support includes consultation during or between team meetings (e.g., Care Team, Behavior Support, Youth Services), serving as a liaison between schools, families, and agencies, and supporting Behavior Safety and Sexual Incident Response teams in coordination with WESD. Family Support involves helping families identify and navigate local resources, providing interim support while services are secured. Student Support offers individual, case-by-case assistance to address specific student needs.

Home School Registration

Regional registration required by students who participate in home school as required by Oregon law. Reports and updates are provided monthly to school districts.

Indian Education Consortium- Title VI

Being a part of the WESD Title VI Consortium will increase the sense of belonging for our Native American and Alaskan Indian students and families. The Title VI program will provide services and cultural enrichment opportunities for American Indian and Alaska Native students in our district. Some examples of these services may include family enrichment nights, extended academic opportunities, Native Clubs, a Parent Advisory Committee, and other opportunities identified by the community and Parent Advisory Committee.



Library Media Specialists

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.

School Improvement

Mental & Behavioral Health District Planning

Support for districts to establish and develop a partnership with a mental health agency or navigate/strengthen an existing one. This could include foundational strategies such as role definition and expectations of school district and agency staff. Explore how to use counties, agencies, and local colleges and universities to bolster your existing support. Districts with an established Mental Health Partnership & commitment to using Multi-Tiered System of Support (MTSS) can get coaching and technical assistance to embed mental health into all three tiers of support.

Migrant Education Program Region 16- Title C3

The Willamette Migrant Services Program (MEP) provides free services to identified students aged three to twenty-one across six counties (Marion, Polk, Yamhill, Linn, Benton, and Lincoln). Through home visits and collaboration with school districts, the MEP provides relevant supplemental instruction for PreK - high school completion. The educational support includes, but is not limited to: academic content support; early childhood education; educational guidance; enrichment opportunities, educational supplies, academic advocacy; and summer school programs. In collaboration with each school district, we help inform and engage families throughout the year and during parent advisory meetings (PACs).

Multilingual Learners Specialist

Multilingual Support Specialist collaborates with school administrators to develop and implement policies that support multilingual students, ensuring compliance with regulations. They can provide direct support to students, offer language assistance, and facilitate access to resources. Educators receive professional development, coaching, and resources to implement effective instructional strategies. Additionally, the specialist fosters strong home-school partnerships by organizing family engagement activities and assisting families in navigating the educational system. Service is sold based on FTE or hours.

Newcomer/Recent Arriver Transcript Evaluation

This service provides an interpretation of transcripts in multiple languages. Once translated, staff will work in collaboration with school counselors and staff to create transfer equivalents for Newcomer and Recent Arriver transcripts. Districts may pre-purchase hours for support when it is needed during the year.



School Improvement

Nutrition Services

Available by FTE or hourly, Nutrition Services supports districts in strengthening and building food service programs in partnership with staff. Services include establishing meal program protocols aligned with National School Lunch Program guidelines, coaching kitchen leadership, and providing access to nutrition analysis tools. Specialized training and technical assistance are offered in areas such as budgeting, management, scratch cooking, sanitation, menu planning, policy development, procurement, and more.

Vendor Partnerships

The School Improvement Departments creates consortium agreements with multiple vendors to lower costs and create access for districts to many resources.

School Safety & Prevention Specialist

As part of a cohort of statewide ODE school safety prevention specialists (SSPS) and in partnership with the SIS Technical Assistance Team at WESD, the SSPS provides training and technical assistance to districts in four key areas:

1. Behavioral Safety Assessment Systems (Threat Assessments & Sexual Violence Prevention)
2. Suicide prevention, intervention, and postvention (Adi's Act)
3. Prevention of bullying, cyberbullying, harassment, and intimidation (climate and culture)
4. Promotion of the SafeOregon Tipline.

Student Success Act Technical Assistance and Related Programs

Through state funds for Technical Assistance, High School Success, Every Day Matters Attendance, and other related funding, we offer specialized support to districts to meet longitudinal growth targets outlined in their Integrated Guidance Plans. This includes but is not limited to specialized training and coaching in instruction, attendance, mental and behavioral health, trauma informed practices, early literacy, and social emotional learning.

Suicide Prevention, Intervention & Postvention

WESD provides technical assistance to all school districts in meeting the requirement to have a suicide prevention, intervention, and postvention plan in place. WESD provides regional and onsite training (by request) in Youth Mental Health First Aid (YMHFA), Question, Persuade, Refer (QPR), Connect Postvention, Youth Save, and Be Sensitive Be Brave (BSBB). WESD contracts to provide Applied Suicide Intervention Skills Training (ASIST). WESD makes resources available to you and can connect you to local resources, and county-specific agencies.

School Improvement

Targeted Emergency Preparedness & Planning

The School Safety Specialist engages school districts through coaching implementation of Emergency Operations Plans (EOPs). The Specialist builds capacity and provides training in the following areas: Exercise & Drill planning and delivery, trauma informed strategies for drill implementation, support for building and implementing a healthy Incident Command System (ICS) in coordination with local community partners. This service can be purchased by the hour based on district needs.



Willamette School Improvement Consortium (WSI)

The Willamette School Improvement Consortium is designed for districts to work together in committees to determine problems of practice and use combined funds to explore solutions. This may include professional development, innovative conferences, software solutions, site visits, or other activities deemed necessary by the consortium members. This service also pays for WESD staffing to convene the districts, research solutions and innovative practices, to negotiate pricing, and implement plans. The service can be purchased based on ADMw.

Technology Services

Technology Services

Cybersecurity Audits

Many groups identify K-12 education as one of the most targeted sectors for malware and ransomware incidents. The WESD Technology group is dedicated to supporting school districts by offering a range of cybersecurity services:

- **Cybersecurity Framework Evaluations:** Comprehensive assessments to identify strengths and weaknesses in current cybersecurity practices, ensuring alignment with industry standards.
- **Cybersecurity Mini Audits:** Targeted audits focusing on specific areas of concern to quickly identify vulnerabilities and recommend improvements.
- **Cybersecurity Policy Templates:** Ready-to-use templates to help districts develop robust cybersecurity policies tailored to their unique needs.
- **Cybersecurity Tabletop Exercises for Administrators:** Interactive sessions designed to simulate cyber incidents, helping administrators understand their roles and responsibilities during a crisis.
- **Cybersecurity Tabletop Exercises for Technical Teams:** Practical exercises for technical staff to practice and refine their response strategies to various cyber threats.

We collaborate with school districts to review and enhance their current practices and procedures, ensuring a stronger cybersecurity posture.

Network/Security/Systems Engineering

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



Oregon Data Suite | ODS

The Oregon Data Suite (ODS) provides educators with an easy-to-use tool to monitor data points like attendance, behavior and course performance. Provides districts with access to Success Dashboards, Progress Monitoring and Intervention Tracking Tools. Import of OSAS and ELPA assessment data and import assessment data from 3rd party vendor on our partner list.

Technology Services

Software Supports

WESD offers many different Software solutions for school districts:

- **Endpoint Central:** Endpoint Central (formerly Desktop Central) is a unified endpoint management (UEM) solution that helps in managing servers, laptops, desktops, smartphones, and tablets from a central location. It can automate regular endpoint management routines like installing patches, deploying software, imaging deploying OS, and remote-control assistance. In addition, it also lets you manage assets & software licenses, monitor software usage statistics, manage USB device usage, take control of remote desktops, and more.
- **Parent Square:** Parent Square engages every family with school communications and communications-based services - all the way from the district office to the classroom teacher, and all in one place.
- **Securly Classroom Deploy and Premium - DNS Filtering:** Configuration of screen monitoring and classroom computer monitoring. DNS filtering blocks access to harmful domains by redirecting or blocking DNS requests.
- **SOPHOS Antivirus for Devices and Servers:** Endpoint detection and response from security threats.
- **JAMF:** Jamf is a remote mobile device management solution (MDM) that supports Apple devices. Provides employees and students the tools they need.
- **Canvas Learning Management System and Direct Support:** simplifies teaching and learning activities, organizes coursework, and keeps teachers, students, and families connected and communicating.
- **E-Learning: Destiny Library System:** Provides a platform to manage library resources. The system includes real-time inventory tracking of both physical and digital media assets.



Internet Connectivity: Last Mile & Internet Bandwidth Services

Districts accessing internet connectivity through WESD resolve for both unique district last mile bandwidth, as well as the uniform transit flat rate. In addition to bandwidth, this holistic support includes network support for technology infrastructure, support for network hardware and software, and maintenance.

PowerSchool

Willamette ESD provides Level 1 support for many products in the PowerSchool Ecosystem:

- **PowerSchool Business Software - eFinance:** PowerSchool Business Software - eFinance includes a web-based computerized accounting package for general ledger, payroll, personnel records, leave accounting, fixed assets, as well as software training and technical support.
- **PowerSchool Student Information System (SIS):** 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 eSchoolplus:** PowerSchool Student Software - eSchool PLUS 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 (formerly TIE-Net):** PowerSchool Special Programs Module - (formerly TIE-Net) improves support for students with different needs using software that simplifies online management and access to critical program data and documentation. Helps educators effectively manage all of their special education, Section 504, English language learners (ELL), gifted and talented, and service capture information.



Synergy Core and Support

Synergy Student Information System is the foundation of the enterprise-level Synergy Education Platform, providing all the data and process management functionality you expect from a world-class SIS, while extending beyond traditional SIS boundaries to deliver greater value. This is a service to pay for your instance to Edupoint. Synergy SIS Support provided by Willamette ESD staff this is above the Core cost of Synergy. Giving you the support from a team who understands Oregon requirements.

WESD

2025-26 Adopted Budget

Budget Overview

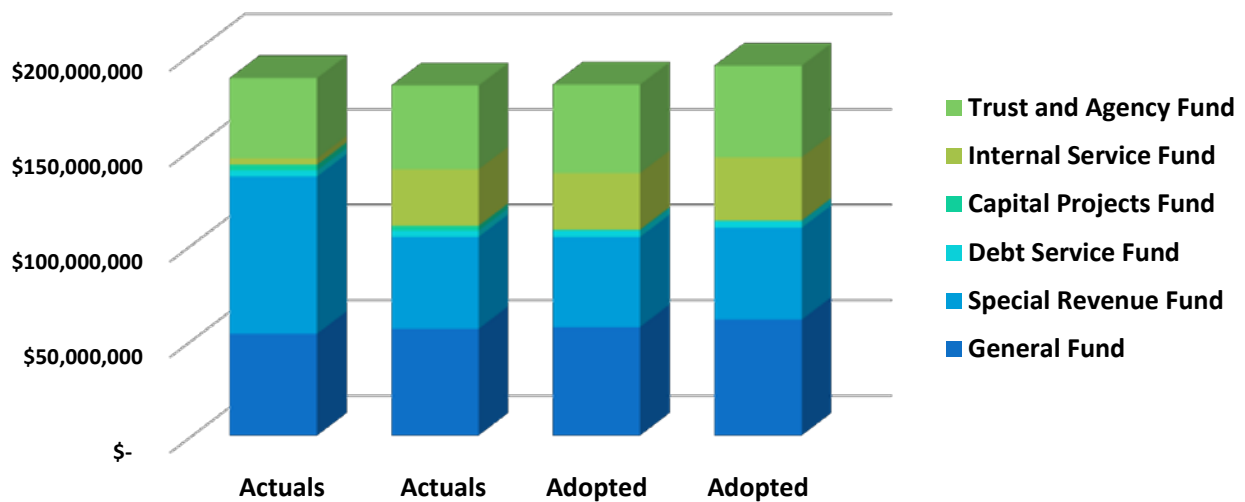


WESD 2025-26 Adopted Budget

Resource Summary All Funds

Fund Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
100	General Fund	\$ 53,390,726	\$ 55,944,382	\$ 56,905,730	\$ 60,719,780
200	Special Revenue Fund	82,349,054	48,092,291	47,064,948	48,080,409
300	Debt Service Fund	3,158,348	3,293,252	3,404,935	3,538,430
400	Capital Projects Fund	2,940,000	2,491,787	475,000	225,000
600	Internal Service Fund	3,333,696	29,614,901	29,624,168	33,176,828
700	Trust and Agency Fund	42,185,247	43,946,043	46,389,931	47,999,500
		\$ 187,357,070	\$ 183,382,656	\$ 183,864,712	\$ 193,739,946

4-YEAR REVENUE COMPARISON



Resource Summary by Major Account

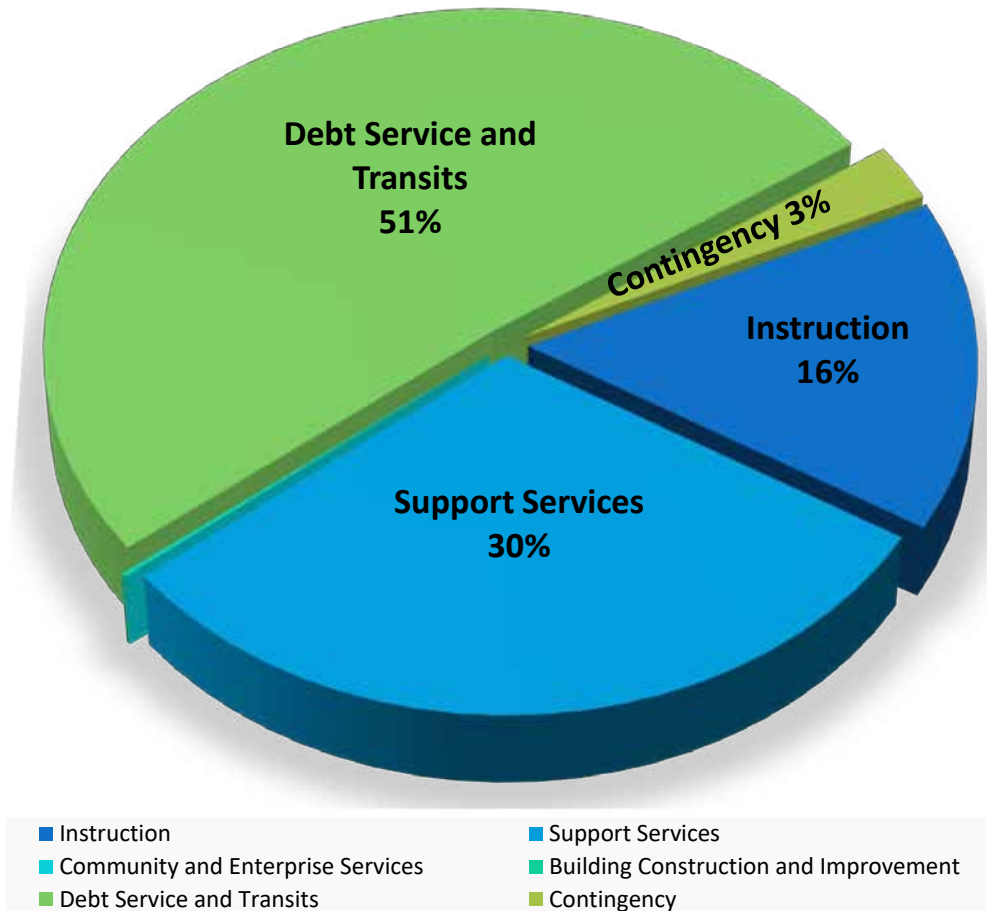
Fund Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
R1000	Local Sources	\$ 29,772,389	\$ 31,695,902	\$ 28,988,195	\$ 34,370,978
R2000	Intermediate Sources	30,530	9,782	10,000	10,000
R3000	State Sources	74,134,987	61,805,321	67,536,693	71,967,974
R4000	Federal Sources	11,790,413	13,597,911	8,690,067	8,533,043
R5000	Other Sources	71,628,752	76,273,741	78,639,757	78,857,951
		\$ 187,357,070	\$ 183,382,656	\$ 183,864,712	\$ 193,739,946

WESD 2025-26 Adopted Budget

Expenditure Summary by Major Function All Funds

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Adopted	2025-26 FTE
1000	Instruction	\$ 32,865,710	\$ 24,424,352	\$ 27,817,021	203.40	\$ 30,279,575	200.56
2000	Support Services	44,979,261	49,482,059	55,588,859	282.74	59,193,416	284.04
3000	Community and Enterprise Services	64,172	9,686	94,223	-	112,165	1.08
4000	Building Construction and Improvement	8,175,714	2,540,624	475,000	-	225,000	-
5000	Debt Service and Transits	88,406,008	92,158,028	94,695,282	-	98,735,463	-
6000	Contingency	-	-	5,194,327	-	5,194,327	-
		\$ 174,490,865	\$ 168,614,749	\$ 183,864,712	486.14	\$ 193,739,947	485.68

FUNCTION AS A % OF TOTAL BUDGET

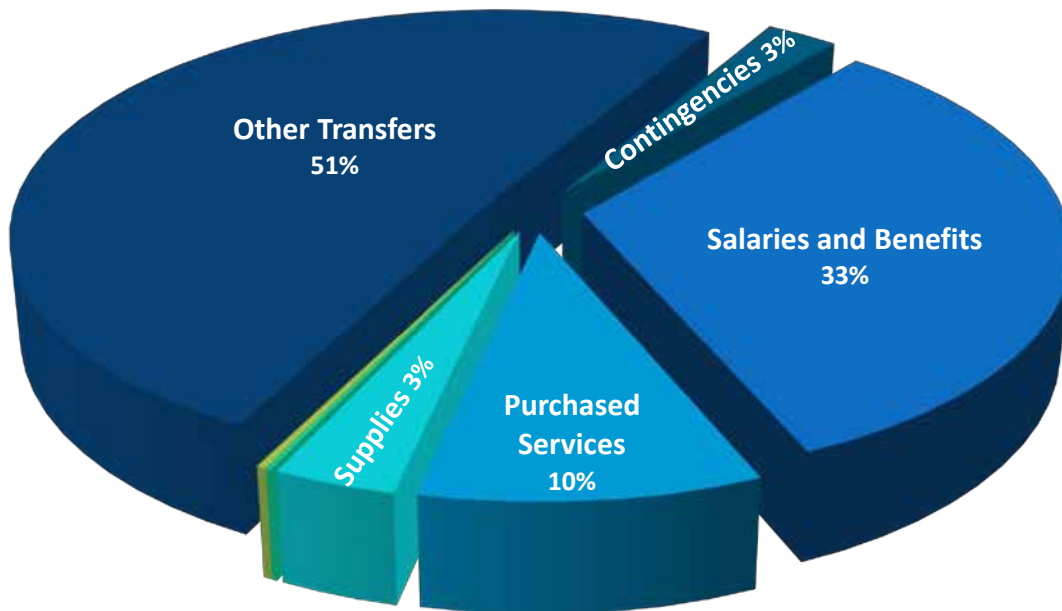


WESD 2025-26 Adopted Budget

Expenditure Summary by Major Account All Funds

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Adopted	2025-26 FTE
100	Salaries	\$ 29,389,719	\$ 30,054,166	\$ 33,288,178	424.11	\$ 36,462,786	432.49
200	Benefits	15,919,799	17,031,638	19,138,595	-	24,065,655	-
300	Purchased Services	23,820,451	19,975,098	22,011,114	62.03	18,232,399	53.19
400	Supplies & Materials	4,609,973	3,990,195	5,797,852	-	6,567,022	-
500	Capital Outlay	8,581,170	2,643,911	831,411	-	285,000	-
600	Other Objects	6,913,562	6,036,514	6,312,888	-	7,735,729	-
700	Debt Service Transfer	516,936	516,937	508,956	-	508,956	-
700	Other Transfers	84,739,255	88,364,599	90,781,391	-	94,688,073	-
800	Contingencies	-	-	5,194,327	-	5,194,327	-
		\$ 174,490,865	\$ 168,614,749	\$ 183,864,712	486.14	\$ 193,739,947	485.68

Object as a % of Total Budget



- Salaries and Benefits
- Purchased Services
- Supplies and Materials
- Capital Outlay
- Other Uses
- Debt Service Transfer
- Other Transfers
- Contingencies

WESD 2025-26 Adopted Budget

Summary of Requirements: All Funds

By Major Function	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
Instruction	\$ 32,865,710	\$ 24,424,352	\$ 27,817,021	\$ 30,279,575
Support Services	\$ 44,979,261	\$ 49,482,059	\$ 55,588,859	\$ 59,193,416
Enterprise & Community Services	\$ 64,172	\$ 9,686	\$ 94,223	\$ 112,165
Building Construction & Improvement	\$ 8,175,714	\$ 2,540,624	\$ 475,000	\$ 225,000
Transit, Debt Service & Transfers	\$ 88,406,008	\$ 92,158,028	\$ 94,695,282	\$ 98,735,463
Contingencies	\$ -	\$ -	\$ 5,194,327	\$ 5,194,327
Total	\$ 174,490,865	\$ 168,614,749	\$ 183,864,712	\$ 193,739,947

By Major Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
General Fund	\$ 47,498,075	\$ 49,909,178	\$ 56,905,730	\$ 60,719,780
Special Revenue Fund	79,352,453	43,214,376	47,064,948	48,080,409
Debt Service Fund	3,149,817	3,276,492	3,404,935	3,538,430
Capital Projects Fund	723,152	2,491,787	475,000	225,000
Internal Service Fund	2,652,642	27,072,359	29,624,168	33,176,827
Trust & Agency Fund	41,114,726	42,650,556	46,389,931	47,999,500
Total	\$ 174,490,865	\$ 168,614,749	\$ 183,864,712	\$ 193,739,947

WESD 2025-26 Adopted Budget

Summary of Requirements: Individual Funds

General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
Support Services	\$ 6,284,042	\$ 6,565,412	\$ 7,040,314	\$ 8,557,247
Debt Service	516,936	516,937	508,956	508,956
Other Uses	40,697,097	42,826,829	44,356,460	46,653,577
Contingency	-	-	5,000,000	5,000,000
Total Requirements General Fund	\$ 47,498,075	\$ 49,909,178	\$ 56,905,730	\$ 60,719,780

Special Revenue Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
Instruction	\$ 32,865,710	\$ 20,789,841	\$ 22,338,686	\$ 24,656,938
Support Services	36,042,577	20,000,711	24,657,139	23,346,406
Enterprise and Community Services	64,172	-	34,123	42,065
Facility Acquisition	7,452,562	48,837	-	-
Transfers	2,927,432	2,374,987	35,000	35,000
Total Requirements Special Revenue Fund	\$ 79,352,453	\$ 43,214,376	\$ 47,064,948	\$ 48,080,409

Debt Service Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
Principal and Interest payments	\$ 3,149,817	\$ 3,276,492	\$ 3,404,935	\$ 3,538,430
Total Requirements Debt Service Fund	\$ 3,149,817	\$ 3,276,492	\$ 3,404,935	\$ 3,538,430

Capital Projects Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
Capital Outlay	\$ 723,152	\$ 2,491,787	\$ 475,000	\$ 225,000
Total Requirements Capital Projects Fund	\$ 723,152	\$ 2,491,787	\$ 475,000	\$ 225,000

Internal Service Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
Instruction	\$ -	\$ 3,634,510	\$ 5,478,335	\$ 5,622,637
Support Services	2,652,642	22,915,936	23,891,406	27,289,763
Enterprise and Community Services	-	9,686	60,100	70,100
Transfers	-	512,227	-	-
Contingency	-	-	194,327	194,327
Total Requirements Capital Projects Fund	\$ 2,652,642	\$ 27,072,359	\$ 29,624,168	\$ 33,176,827

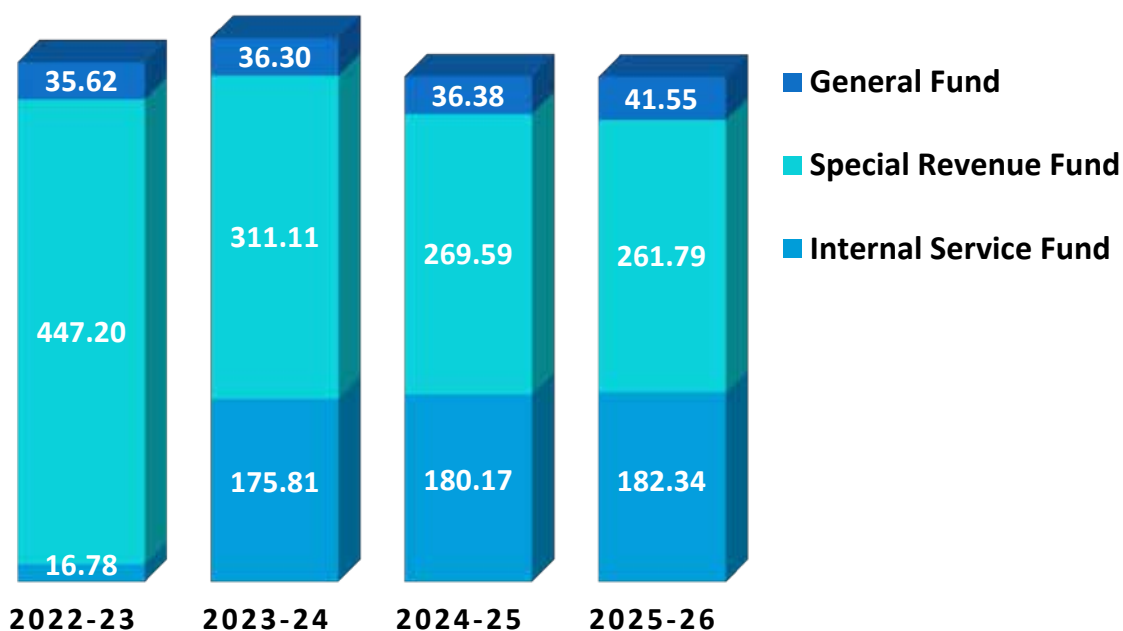
Trust and Agency Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
Transfers & Transits	\$ 41,114,726	\$ 42,650,556	\$ 46,389,931	\$ 47,999,500
Total Requirements Trust & Agency Fund	\$ 41,114,726	\$ 42,650,556	\$ 46,389,931	\$ 47,999,500

Total Requirements All Funds \$ 174,490,865 \$ 168,614,749 \$ 183,864,712 \$ 193,739,947

WESD 2025-26 Adopted Budget

FTE by Fund

Fund	2022-23 Actuals	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted
General Fund	35.62	36.30	36.38	41.55
Special Revenue Fund	447.20	311.11	269.59	261.79
Internal Service Fund	16.78	175.81	180.17	182.34
TOTAL FTE	499.60	523.22	486.14	485.68
% Increase or Decrease		5%	-7%	0%



FTE by Category

Fund	Licensed	Classified	Admin	Confidential/ Non Represented	Total 2025-26
General Fund	-	26.20	7.70	7.65	41.55
Special Revenue Fund	152.34	86.42	19.12	3.90	261.78
Internal Service Fund	87.35	80.89	9.66	4.45	182.34
	239.68	193.50	36.48	16.00	485.68

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WESD

2025-26 Adopted Budget

General Fund



General Fund

The General Fund accounts for the financial resources of WESD that are not legally restricted to expenditures for specified purposes. Revenue sources are State School Fund (SSF) payments, property taxes, fees charged to grants, rental income and other miscellaneous sources. Since 2021-22, the General Fund has maintained a fund balance of approximately 10% of adopted revenues.

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

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



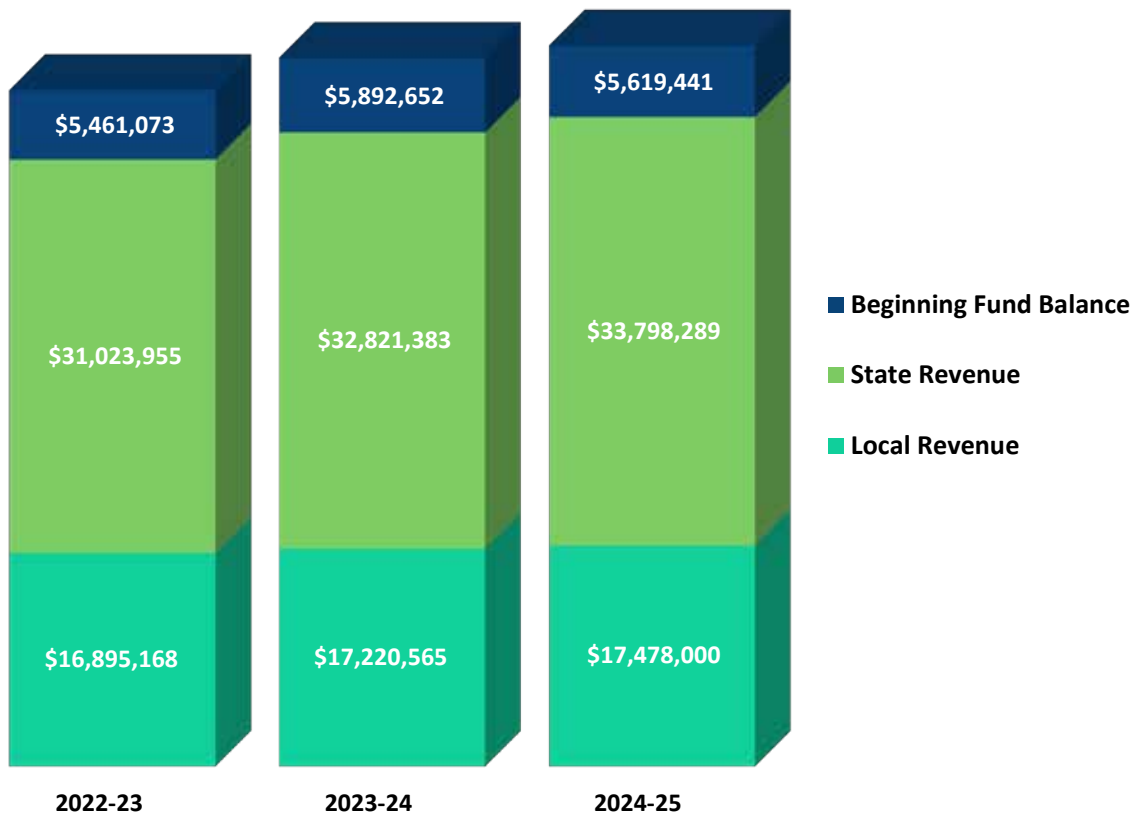
WESD 2025-26 Adopted Budget

Resource Summary General Fund

Fund 100

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
R1000	Local Revenue	\$ 16,895,168	\$ 17,220,565	\$ 17,478,000	\$ 18,883,050
R2000	Intermediate Revenue	10,530	9,782	10,000	10,000
R3000	State Revenue	31,023,955	32,821,383	33,798,289	35,926,730
	Total Revenue	\$ 47,929,653	\$ 50,051,730	\$ 51,286,289	\$ 54,819,780
R5000	Beginning Fund Balance	\$ 5,461,073	\$ 5,892,652	\$ 5,619,441	\$ 5,900,000
	Program Total	\$ 53,390,726	\$ 55,944,382	\$ 56,905,730	\$ 60,719,780
TOTAL GENERAL FUND RESOURCES		\$ 53,390,726	\$ 55,944,382	\$ 56,905,730	\$ 60,719,780

General Fund Resources



WESD 2025-26 Adopted Budget

Resource Detail General Fund

Fund 100

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1111	Current Year Taxes	\$ 13,478,803	\$ 14,085,315	\$ 14,700,000	\$ 15,288,000	\$ 15,288,000	\$ 15,288,000
R1112	Prior Year Taxes	288,228	276,144	200,000	225,000	225,000	225,000
R1114	Payments in Lieu Property Taxes	(1,629)	901	-	-	-	-
R1500	Earnings on Investments	439,280	620,251	395,000	425,000	425,000	425,000
R1910	Rentals	10,183	19,839	18,000	20,000	20,000	20,000
R1920	Contributions/Donations	11	170	-	-	-	-
R1940	Services to Other LEAs	10,595	-	5,000	-	-	-
R1960	Recovery of Prior Years' Expense	5,017	-	5,000	-	-	-
R1980	Fees Charged to Grants	2,605,770	2,134,464	2,080,000	2,200,000	2,200,000	2,200,000
R1990	Miscellaneous	58,875	83,426	75,000	75,000	75,000	75,000
R1992	Erate	-	-	-	-	-	-
R1994	Fingerprinting	35	55	-	50	50	50
R1998	Intra-Agency Invoices*	-	-	-	650,000	650,000	650,000
	Local Revenue Total	\$ 16,895,168	\$ 17,220,565	\$ 17,478,000	\$ 18,883,050	\$ 18,883,050	\$ 18,883,050
R2199	Intermediate Sources	\$ 10,530	\$ 9,782	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Intermediate Revenue Total	\$ 10,530	\$ 9,782	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
R3101	SSF-General Support	\$ 31,018,290	\$ 32,804,856	\$ 33,773,289	\$ 35,901,730	\$ 35,901,730	\$ 35,901,730
R3104	State Managed County Timber	5,665	16,527	25,000	25,000	25,000	25,000
	State Revenue Total	\$ 31,023,955	\$ 32,821,383	\$ 33,798,289	\$ 35,926,730	\$ 35,926,730	\$ 35,926,730
	Total Revenue	\$ 47,929,653	\$ 50,051,730	\$ 51,286,289	\$ 54,819,780	\$ 54,819,780	\$ 54,819,780
R5400	Beginning Fund Balance	\$ 5,461,073	\$ 5,892,652	\$ 5,619,441	\$ 5,900,000	\$ 5,900,000	\$ 5,900,000
	Other Resource Total	\$ 5,461,073	\$ 5,892,652	\$ 5,619,441	\$ 5,900,000	\$ 5,900,000	\$ 5,900,000
TOTAL GENERAL FUND RESOURCES		\$ 53,390,726	\$ 55,944,382	\$ 56,905,730	\$ 60,719,780	\$ 60,719,780	\$ 60,719,780

*This is a new internal service charge covering additional FTE that have been moved to the GF from other funds.

WESD 2025-26 Adopted Budget

Resource Detail General Fund (State v. Agency Generated)

Fund 100

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
<u>State School Fund Revenue</u>					
R1111	Current Year Taxes	\$ 13,478,803	\$ 14,085,315	\$ 14,700,000	\$ 15,288,000
R1112	Prior Year Taxes	288,228	276,144	200,000	225,000
R1114	Payments in Lieu Property Taxes	(1,629)	901	-	-
R3101	SSF-General Support	31,018,290	32,804,856	33,773,289	35,901,730
R3104	State Managed County Timber	5,665	16,527	25,000	25,000
	TOTAL SSF	\$ 44,789,357	\$ 47,183,743	\$ 48,698,289	\$ 51,439,730
<u>WESD Specific Revenue</u>					
R1500	Earnings on Investments	\$ 439,280	\$ 620,251	\$ 395,000	\$ 425,000
R1910	Rentals	10,183	19,839	18,000	20,000
R1920	Contributions/Donations	11	170	-	-
R1940	Services to Other LEAs	10,595	-	5,000	-
R1960	Recovery of Prior Years' Expense	5,017	-	5,000	-
R1980	Fees Charged to Grants	2,605,770	2,134,464	2,080,000	2,200,000
R1990	Miscellaneous	58,875	83,426	75,000	75,000
R1992	Erate	-	-	-	-
R1994	Fingerprinting	35	55	-	50
R1998	Intra-Agency Invoices*	-	-	-	650,000
R2199	Intermediate Sources	10,530	9,782	10,000	10,000
	TOTAL WESD Specific	\$ 3,140,296	\$ 2,867,987	\$ 2,588,000	\$ 3,380,050
R5400	Beginning Fund Balance	\$ 5,461,073	\$ 5,892,652	\$ 5,619,441	\$ 5,900,000
TOTAL GENERAL FUND RESOURCES		\$ 53,390,726	\$ 55,944,382	\$ 56,905,730	\$ 60,719,780

WESD General Fund Available Resources

WESD State School Fund Allocation	\$ 4,478,936	\$ 4,718,374	\$ 4,869,829	\$ 5,143,973
WESD Specific Revenue	\$ 3,140,296	\$ 2,867,987	\$ 2,588,000	\$ 3,380,050
Total WESD Revenue	\$ 7,619,232	\$ 7,586,361	\$ 7,457,829	\$ 8,524,023
Beginning Fund Balance	\$ 5,461,073	\$ 5,892,652	\$ 5,619,441	\$ 5,900,000
WESD Total	\$ 13,080,305	\$ 13,479,013	\$ 13,077,270	\$ 14,424,023
State School Fund to Districts	\$ 40,310,421	\$ 42,465,369	\$ 43,828,460	\$ 46,295,757
TOTAL GENERAL FUND RESOURCES	\$ 53,390,726	\$ 55,944,382	\$ 56,905,730	\$ 60,719,780

*This is a new internal service charge covering additional FTE that have been moved to the GF from other funds.

WESD 2025-26 Adopted Budget

Requirements Summary by Major Function

Fund 100

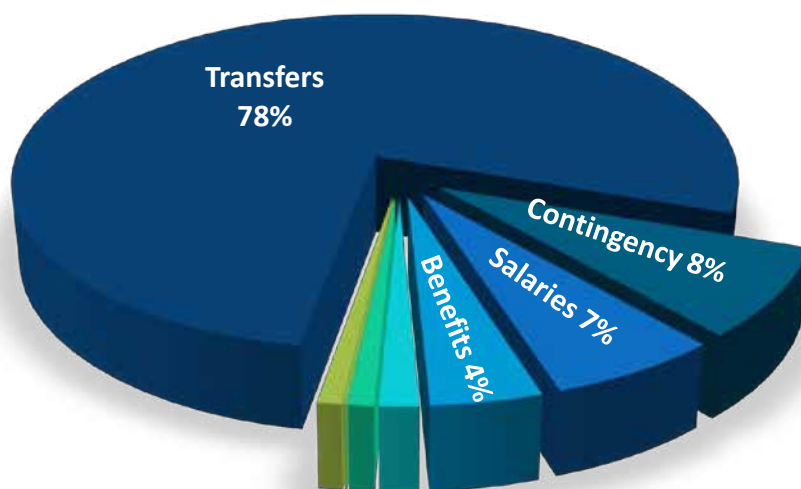
Major Function	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Adopted	2025-26 FTE
2000	Support Services	\$ 6,284,042	\$ 6,565,412	\$ 7,040,314	36.38	\$ 8,557,247	41.55
5000	Debt Service Transfer	516,936	516,937	508,956		508,956	
5000	Capital Projects	430,000	274,939	475,000		225,000	
5000	Program Support	51,198	78,677	53,000		133,000	
5000	Apportionment to Districts	40,215,899	42,473,213	43,828,460		46,295,577	
6000	Contingency	-	-	5,000,000		5,000,000	
		\$ 47,498,075	\$ 49,909,178	\$ 56,905,730	36.38	\$ 60,719,780	41.55

Requirements Summary by Major Account

Fund 100

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Adopted	2025-26 FTE
100	Salaries	\$ 2,981,121	\$ 3,095,653	\$ 3,301,715	36.38	\$ 3,939,767	41.55
200	Benefits	1,493,959	1,636,700	1,820,656		2,525,294	
300	Purchased Services	834,478	849,982	881,838		901,313	
400	Supplies & Materials	528,119	556,824	539,360		582,600	
500	Capital Outlay	50,783	5,618	60,000		50,000	
600	Other Objects	395,582	420,635	436,745		558,273	
700	Transfers	41,214,033	43,343,766	44,865,416		47,162,533	
800	Contingency	-	-	5,000,000		5,000,000	
		\$ 47,498,075	\$ 49,909,178	\$ 56,905,730	36.38	\$ 60,719,780	41.55

Requirements by Object



WESD 2025-26 Adopted Budget

Requirements Detail General Fund

Fund 100

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2110	Home School Registration							
	100	Salaries	\$ 10,167	\$ 12,016	\$ 12,320	\$ 6,326	\$ 6,326	\$ 6,326
	200	Benefits	5,074	6,002	6,164	3,725	3,725	3,725
	300	Purchased Services	944	860	1,200	1,000	1,000	1,000
	400	Supplies & Materials	-	2,500	-	200	200	-
		Function Total	\$ 16,185	\$ 21,378	\$ 19,684	\$ 11,251	\$ 11,251	\$ 11,051
2112	Attendance Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	23	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
		Function Total	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -
2139	Crisis Response Team							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	4,000	4,000	4,000	4,000
	400	Supplies & Materials	448	2,553	-	-	-	-
		Function Total	\$ 448	\$ 2,553	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
2240	Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	3,209	7,000	17,000	15,000	15,000	15,000
	400	Supplies & Materials	2,103	7,108	3,000	5,000	5,000	5,000
		Function Total	\$ 5,312	\$ 14,108	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
2310	Board of Education							
	100	Salaries	\$ 17,056	\$ 27,241	\$ 28,201	\$ 29,047	\$ 29,047	\$ 29,047
	200	Benefits	8,768	14,085	15,669	18,602	18,602	18,602
	300	Purchased Services	111,414	98,694	132,050	134,550	134,550	134,550
	400	Supplies & Materials	11,565	7,462	6,000	6,500	6,500	6,500
	600	Other Objects	264,559	284,515	311,000	386,024	386,024	386,024
		Function Total	\$ 413,362	\$ 431,997	\$ 492,920	\$ 574,723	\$ 574,723	\$ 574,723

WESD 2025-26 Adopted Budget

Requirements Detail General Fund

Fund 100

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2320	Executive Administration							
	100	Salaries	\$ 463,515	\$ 502,286	\$ 534,152	\$ 626,386	\$ 626,386	\$ 626,386
	200	Benefits	206,173	242,294	263,416	375,540	375,540	375,540
	300	Purchased Services	17,090	36,783	25,253	47,873	47,873	47,873
	400	Supplies & Materials	9,965	14,898	14,890	12,600	12,600	12,600
	600	Other Objects	2,640	2,610	2,745	4,350	4,350	4,350
		Function Total	\$ 699,383	\$ 798,871	\$ 840,456	\$ 1,066,749	\$ 1,066,749	\$ 1,066,749
2410	Office of the Principal							
	100	Salaries	\$ 39,270	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	17,811	-	-	-	-	-
	300	Purchased Services	18	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
		Function Total	\$ 57,099	\$ -	\$ -	\$ -	\$ -	\$ -
2520	Business Services							
	100	Salaries	\$ 694,418	\$ 680,418	\$ 744,692	\$ 853,774	\$ 853,774	\$ 853,774
	200	Benefits	355,722	392,819	439,245	577,257	577,257	577,257
	300	Purchased Services	29,489	18,628	41,700	41,700	41,700	41,700
	400	Supplies & Materials	44,117	67,558	58,100	58,100	58,100	58,100
	600	Other Objects	26,320	18,255	16,000	16,000	16,000	16,000
		Function Total	\$ 1,150,066	\$ 1,177,678	\$ 1,299,737	\$ 1,546,831	\$ 1,546,831	\$ 1,546,831
2540	Operations & Facilities							
	100	Salaries	\$ 463,229	\$ 469,198	\$ 531,656	\$ 525,185	\$ 525,185	\$ 525,185
	200	Benefits	263,606	287,965	325,931	367,149	367,149	367,149
	300	Purchased Services	345,003	397,030	348,895	357,600	357,600	357,600
	400	Supplies & Materials	103,528	70,163	73,620	57,800	57,800	57,800
	500	Capital Outlay	32,785	-	10,000	10,000	10,000	10,000
	600	Other Objects	59,811	90,690	85,900	103,660	103,660	103,660
		Function Total	\$ 1,267,962	\$ 1,315,046	\$ 1,376,002	\$ 1,421,394	\$ 1,421,394	\$ 1,421,394
2610	Central Support							
	100	Salaries	\$ 96,808	\$ 94,747	\$ 102,211	\$ 118,317	\$ 118,317	\$ 118,317
	200	Benefits	57,691	62,995	65,870	85,541	85,541	85,541
	300	Purchased Services	54,024	47,447	62,425	61,900	61,900	61,900
	400	Supplies & Materials	16,977	10,230	14,800	10,800	10,800	10,800
	600	Other Objects	1,611	8,041	1,350	7,439	7,439	7,439
		Function Total	\$ 227,111	\$ 223,461	\$ 246,656	\$ 283,997	\$ 283,997	\$ 283,997

WESD 2025-26 Adopted Budget

Requirements Detail General Fund

Fund 100

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2620	Research Center							
	100	Salaries	\$ 85,656	\$ 89,511	\$ 79,069	\$ 81,441	\$ 81,441	\$ 81,441
	200	Benefits	37,682	41,525	38,691	48,782	48,782	48,782
	300	Purchased Services	652	1,892	2,525	1,550	1,550	1,550
	400	Supplies and Materials	1,133	57	450	450	450	450
	600	Other Objects	1,057	1,234	1,250	900	900	900
		Function Total	\$ 126,180	\$ 134,219	\$ 121,985	\$ 133,123	\$ 133,123	\$ 133,123
2630	Communication Services							
	100	Salaries	\$ 195,084	\$ 215,253	\$ 225,650	\$ 232,366	\$ 232,366	\$ 232,366
	200	Benefits	92,502	110,024	116,209	146,665	146,665	146,665
	300	Purchased Services	6,502	11,748	11,900	12,300	12,300	12,300
	400	Supplies & Materials	41,344	37,413	34,000	32,450	32,450	32,450
	600	Other Objects	635	115	500	500	500	500
		Function Total	\$ 336,067	\$ 374,553	\$ 388,259	\$ 424,281	\$ 424,281	\$ 424,281
2640	Human Resources							
	100	Salaries	\$ 496,950	\$ 527,879	\$ 538,215	\$ 624,645	\$ 624,645	\$ 624,645
	200	Benefits	240,486	263,523	281,669	385,247	385,247	385,247
	300	Purchased Services	73,973	64,678	57,900	64,250	64,250	64,250
	400	Supplies & Materials	59,652	55,730	56,250	56,950	56,950	56,950
	600	Other Objects	3,271	2,599	3,000	2,900	2,900	2,900
		Function Total	\$ 874,332	\$ 914,409	\$ 937,034	\$ 1,133,992	\$ 1,133,992	\$ 1,133,992
2660	Technology Services							
	100	Salaries	\$ 391,848	\$ 448,949	\$ 475,705	\$ 811,541	\$ 811,541	\$ 811,541
	200	Benefits	189,678	196,186	254,608	497,804	497,804	497,804
	300	Purchased Services	191,337	163,072	175,500	158,100	158,100	158,100
	400	Supplies & Materials	229,673	275,037	274,000	337,500	337,500	337,500
	500	Capital Outlay	17,998	5,618	50,000	40,000	40,000	40,000
	600	Other Objects	35,678	12,576	15,000	36,500	36,500	36,500
		Function Total	\$ 1,056,212	\$ 1,101,438	\$ 1,244,813	\$ 1,881,445	\$ 1,881,445	\$ 1,881,445
2690	Diversity, Equity & Inclusion							
	100	Salaries	\$ 27,120	\$ 28,155	\$ 29,844	\$ 30,739	\$ 30,739	\$ 30,739
	200	Benefits	12,957	14,108	13,184	18,982	18,982	18,982
	300	Purchased Services	800	2,150	1,490	1,490	1,490	1,490
	400	Supplies & Materials	7,614	6,115	4,250	4,250	4,250	4,250
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 48,491	\$ 50,527	\$ 48,768	\$ 55,461	\$ 55,461	\$ 55,461

WESD 2025-26 Adopted Budget

Requirements Detail General Fund

Fund 100

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2700	Supplemental Retirement							
	200	Benefits	\$ 5,809	\$ 5,174	\$ -	\$ -	\$ -	\$ -
		Function Total	\$ 5,809	\$ 5,174	\$ -	\$ -	\$ -	\$ -
5200	Transfers							
	700	Debt Service	\$ 516,936	\$ 516,937	\$ 508,956	\$ 508,956	\$ 508,956	\$ 508,956
	700	Capital Projects	430,000	274,939	475,000	225,000	225,000	225,000
	700	Program Support	51,198	78,677	53,000	133,000	133,000	133,000
		Function Total	\$ 998,134	\$ 870,553	\$ 1,036,956	\$ 866,956	\$ 866,956	\$ 866,956
5201	Apportionment to Districts							
	700	Transfer	\$ 40,215,899	\$ 42,473,213	\$ 43,828,460	\$ 46,295,577	\$ 46,295,577	\$ 46,295,577
		Function Total	\$ 40,215,899	\$ 42,473,213	\$ 43,828,460	\$ 46,295,577	\$ 46,295,577	\$ 46,295,577
6110	Contingency							
	800	Other Uses	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
		Function Total	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Total General Fund Requirements			\$ 47,498,075	\$ 49,909,178	\$ 56,905,730	\$ 60,719,780	\$ 60,719,780	\$ 60,719,580

WESD 2025-26 Adopted Budget

FTE by Function

Fund 100

Function	Function Title	Major Account	Account Title	2022-23 FTE	2023-24 FTE	2024-25 FTE	2025-26 FTE
2110	Home School Registration	100	Salaries	0.20	0.20	0.20	0.10
2310	Board of Education	100	Salaries	0.20	0.30	0.30	0.30
2320	Executive Administration	100	Salaries	3.30	3.20	3.20	3.70
2410	Office of the Principal	100	Salaries	0.30	-	-	-
2520	Fiscal Services	100	Salaries	9.27	9.27	9.27	10.15
2540	Operations & Facilities	100	Salaries	7.87	8.15	8.33	7.93
2610	Central Support	100	Salaries	1.71	1.71	1.71	2.10
2620	Research Center	100	Salaries	0.60	0.60	0.50	0.50
2630	Communication Services	100	Salaries	2.00	2.00	2.00	2.00
2640	Human Resources	100	Salaries	6.00	6.00	6.00	6.00
2660	Technology Services	100	Salaries	4.67	4.67	4.67	8.57
2690	Diversity, Equity & Inclusion	100	Salaries	0.20	0.20	0.20	0.20
TOTAL GENERAL FUND				36.32	36.30	36.38	41.55

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WESD

2025-26 Adopted Budget



Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of revenue that is legally restricted to expenditures for specified purposes. Revenue sources include federal and state contracts and grants, donations, and other miscellaneous dedicated revenue. Programs and services that are marketed by the WESD to other school districts have been moved in 2024-25 to the Internal Services Fund. (Internal Service Funds account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.)

Programs and services with budgets of greater than \$1 million have been broken out separately within the Special Revenue Fund. Programs and services with budgets of less than \$1 million are combined in a Miscellaneous section.



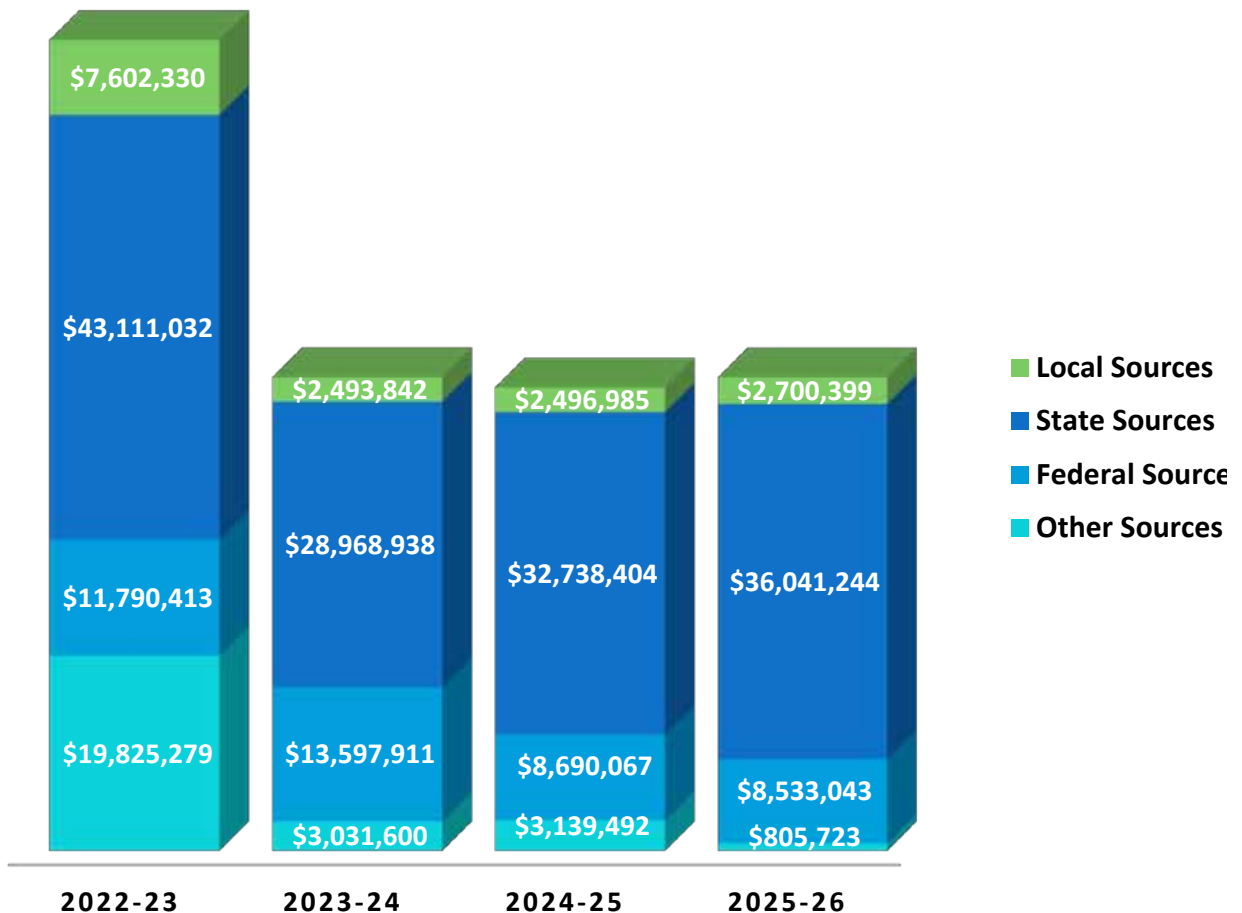
WESD 2025-26 Adopted Budget

Resource Summary Special Revenue Funds

Fund 200

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
R1000	Local Sources	\$ 7,602,330	\$ 2,493,842	\$ 2,496,985	\$ 2,700,399
R2000	Intermediate Sources*	20,000	-	-	-
R3000	State Sources	43,111,032	28,968,938	32,738,404	36,041,244
R4000	Federal Sources	11,790,413	13,597,911	8,690,067	8,533,043
R5000	Other Sources	19,825,279	3,031,600	3,139,492	805,723
Program Total		\$ 82,349,054	\$ 48,092,291	\$ 47,064,948	\$ 48,080,409

Revenue Comparison



WESD 2025-26 Adopted Budget

Special Revenue Fund Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
R1740	Student Fees	\$ 100,528	\$ -	\$ -	\$ -
R1920	Contributions/Donations	480,703	70,150	53,350	10,000
R1940	Services to Other LEAs	4,453,387	323,065	254,000	105,000
R1960	Recovery of Prior Years' Expense	855	1,476	-	-
R1990	Miscellaneous	335,220	264,041	214,638	798,727
R1991	Medicaid	12,928	565	52,000	-
R1992	Erate	145,432	-	-	-
R1994	Background Checks	918	-	-	-
R1998	Intra-Agency Invoices	368,126	-	-	173,968
R1999	ODE Fed Non-Circular A-133	1,704,233	1,834,545	1,922,997	1,612,704
	Local Revenue Total	\$ 7,602,330	\$ 2,493,842	\$ 2,496,985	\$ 2,700,399
R2200	Restricted Revenue	\$ 20,000	\$ -	\$ -	\$ -
	Intermediate Revenue Total	\$ 20,000	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ 43,111,032	\$ 28,968,938	\$ 32,738,404	\$ 36,041,244
	State Revenue Total	\$ 43,111,032	\$ 28,968,938	\$ 32,738,404	\$ 36,041,244
R4500	Restricted Federal through State	\$ 11,790,413	\$ 13,597,911	\$ 8,690,067	\$ 8,533,043
	Federal Revenue Total	\$ 11,790,413	\$ 13,597,911	\$ 8,690,067	\$ 8,533,043
	Total Revenue	\$ 62,523,775	\$ 45,060,691	\$ 43,925,456	\$ 47,274,686
R5160	Lease/Purchase	\$ 259,792	\$ -	\$ -	\$ -
R5200	Interfund Transfers	83,469	35,000	30,000	15,000
R5202	Resolution Transfers	15,219,194	-	176,381	-
R5400	Beginning Fund Balance	4,262,824	2,996,600	2,933,111	790,723
	Other Resource Total	\$ 19,825,279	\$ 3,031,600	\$ 3,139,492	\$ 805,723
TOTAL SPECIAL REVENUE FUND RESOURCES		\$ 82,349,054	\$ 48,092,291	\$ 47,064,948	\$ 48,080,409

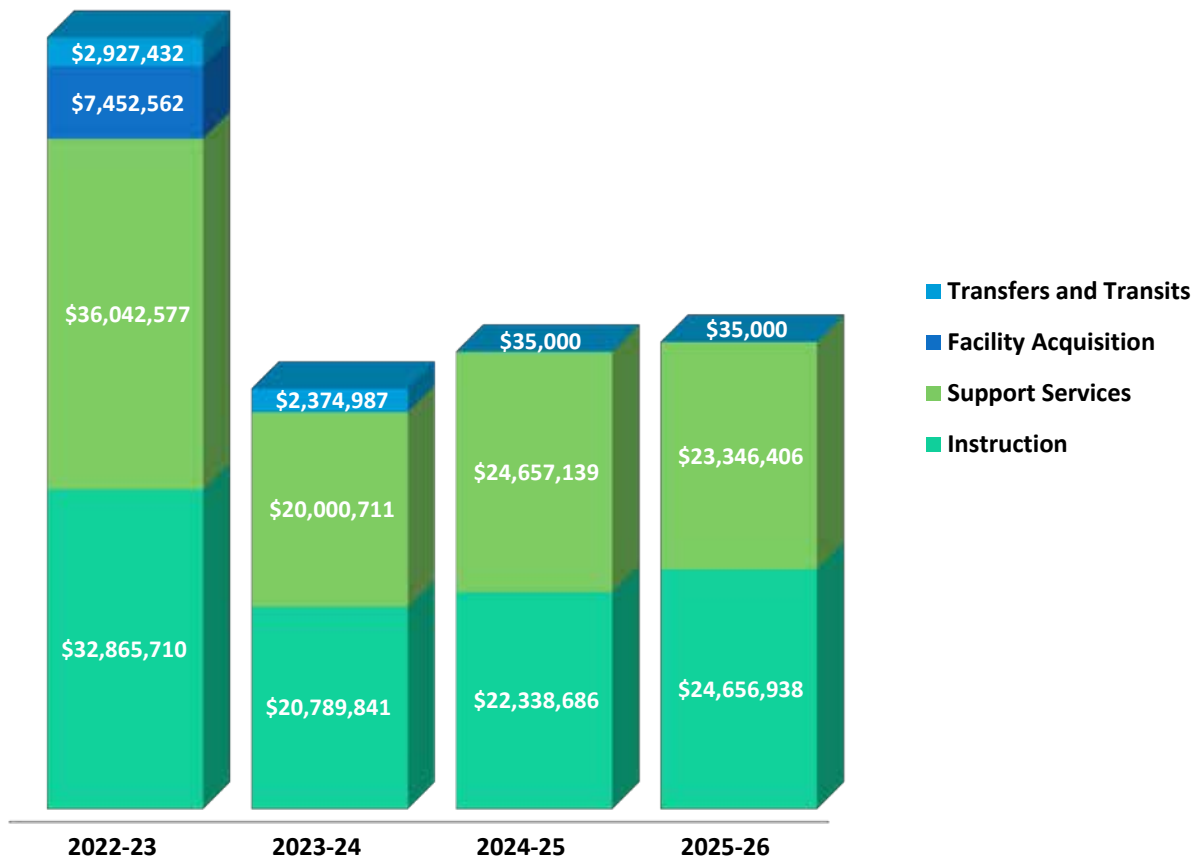
WESD 2025-26 Adopted Budget

Requirements Summary by Major Function

Fund 200

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Adopted	2025-26 FTE
1000	Instruction	\$ 32,865,710	\$ 20,789,841	\$ 22,338,686	155.34	\$ 24,656,938	153.76
2000	Support Services	36,042,577	20,000,711	24,657,139	114.25	23,346,406	106.95
3000	Community and Enterprise Services	64,172	-	34,123	-	42,065	1.08
4000	Facility Acquisition	7,452,562	48,837	-	-	-	-
5000	Transfers and Transits	2,927,432	2,374,987	35,000	-	35,000	-
		\$ 79,352,453	\$ 43,214,376	\$ 47,064,948	269.59	\$ 48,080,409	261.79

Comparison by Function



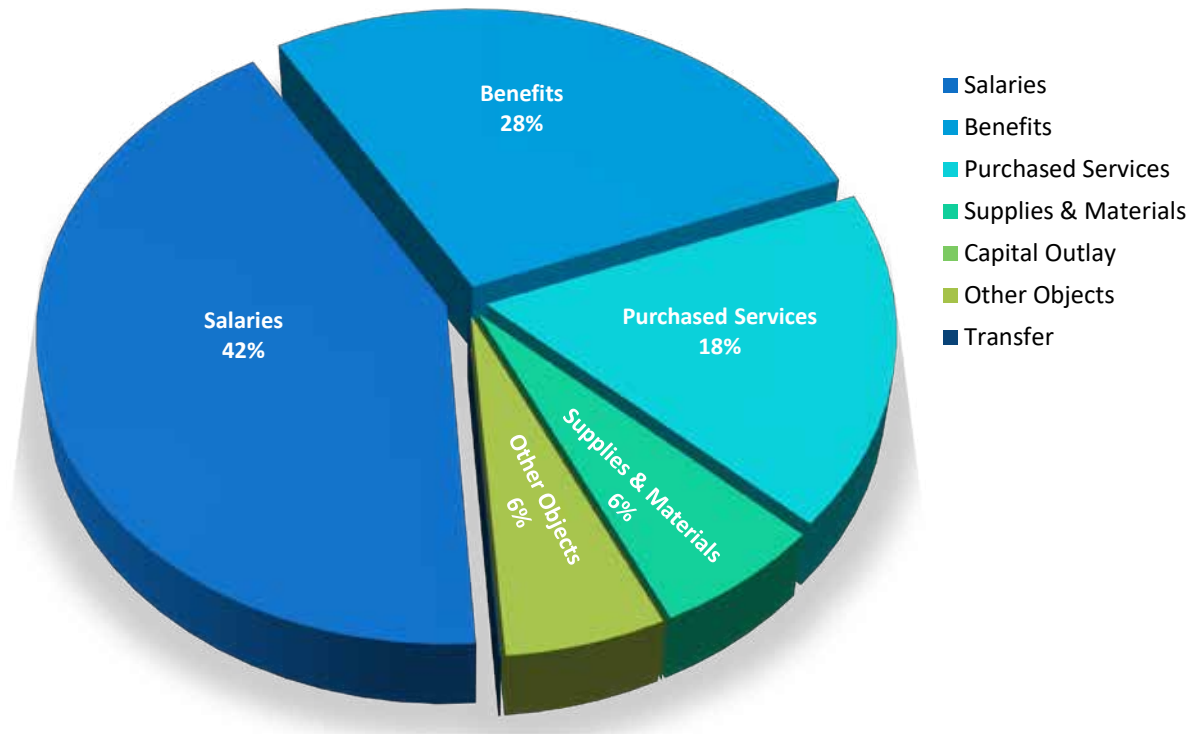
WESD 2025-26 Adopted Budget

Requirements Summary by Major Account

Fund 200

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE
100	Salaries	\$ 25,252,834	\$ 18,155,942	\$ 19,222,317	240.19	\$ 20,442,171	239.70
200	Benefits	13,757,413	10,350,077	10,881,492		13,302,625	
300	Purchased Services	22,142,259	8,615,986	11,561,151	29.40	8,487,979	22.09
400	Supplies & Materials	3,851,920	1,158,570	2,738,409		2,999,450	
500	Capital Outlay	8,064,882	314,931	276,411		-	
600	Other Objects	3,355,713	2,242,194	2,350,167		2,813,184	
700	Transfer	2,927,432	2,374,987	35,000		35,000	
		\$ 79,352,453	\$ 43,214,376	\$ 47,064,948	269.59	\$ 48,080,409	261.79

Comparison by Object



WESD 2025-26 Adopted Budget

FTE by Function

Fund 200 Fund 200

Function	Function Title	Major Account	Account Title	2022-23 FTE	2023-24 FTE	2024-25 FTE	2025-26 FTE
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INSTRUCTION

1131	High School Instruction	100	Salaries	13.00	-	2.00	-
1140	Pre-Kinder Program	100	Salaries	-	11.63	9.69	10.25
1220	Restrictive Programs for Students with Disabilities	100	Salaries	2.32	2.55	2.55	2.58
		300	Purchased Services	0.15	-	-	-
1261	Early Intervention	100	Salaries	55.46	32.42	25.05	27.06
		300	Purchased Services	7.98	7.61	5.80	7.80
1262	Early Childhood SPED	100	Salaries	98.82	86.68	60.25	67.73
		300	Purchased Services	25.30	32.44	22.00	11.75
1280	Alternative Education	100	Salaries	16.08	-		2.00
		300	Purchased Services	0.80	-	-	-
1293	Migrant Education Program	100	Salaries	4.20	3.25	-	-
1294	Youth Corrections Education	100	Salaries	33.54	31.58	28.00	24.60

TOTAL INSTRUCTION

257.65 208.15 155.34 153.76

SUPPORT SERVICES

2115	Student Safety	100	Salaries	1.10	-	-	-
2117	Identification and Recruitment of Migrant Children	100	Salaries	3.50	5.00	15.00	7.00
2119	Attendance and Social Work Services	100	Salaries	5.25	3.00	1.00	0.60
2126	Placement Services	100	Salaries	6.18	5.18	4.65	5.31
		300	Purchased Services	-	-	1.60	-
2129	Guidance Services	100	Salaries	1.45	-	-	-
2134	Nursing Services	100	Salaries	4.04	-	-	-
		300	Purchased Services	4.00	-	-	-
2135	Medicaid	100	Salaries	-	-	1.00	1.00

WESD 2025-26 Adopted Budget

FTE by Function

Fund 200 Fund 200

Function	Function Title	Major Account	Account Title	2022-23 FTE	2023-24 FTE	2024-25 FTE	2025-26 FTE
SUPPORT SERVICES							
2140	Psychological Services	100	Salaries	2.00	-	-	-
		300	Purchased Services	0.52	-	-	-
2150	Speech Pathology and Audiology Services	100	Salaries	13.51	-	-	0.20
		300	Purchased Services	7.17	-	-	0.16
2160	Other Student Treatment Services	100	Salaries	57.16	42.57	38.35	33.21
		300	Purchased Services	6.29	2.20	-	2.38
2190	Service Direction, Student Support Services	100	Salaries	-	-	9.20	9.50
2210	Improvement of Instruction Services	100	Salaries	29.34	21.65	23.32	22.97
2211	Service Direction, Improvement of Inst.	100	Salaries	4.95	1.61	-	-
2219	Other Improvement of Instruction Services	100	Salaries	9.14	7.75	-	-
2220	Educational Media Services	100	Salaries	3.00	3.00	3.00	3.00
2229	Other Education Media Services	100	Salaries	-	0.20	0.20	-
2230	Assessment and Testing	100	Salaries	0.45	-	-	-
2240	Instructional Staff Development	100	Salaries	0.75	0.40	0.40	1.42
2310	Board of Education	100	Salaries	1.25	-	-	-
2410	Office of the Principal	100	Salaries	5.22	-	6.43	7.00
2520	Business Services	100	Salaries	-	-	1.05	-
2540	Facilities	100	Salaries	3.33	1.00	1.00	1.00
2610	Central Support	100	Salaries	3.00	3.00	-	2.65
2620	Planning, Research, Eval	100	Salaries	5.66	1.80	3.25	2.70
2624	Planning Services	100	Salaries	-	-	1.00	2.15
2630	Information Services	100	Salaries	0.99	1.34	-	-
2640	Human Resources	100	Salaries	0.15	1.25	-	-

WESD 2025-26 Adopted Budget

FTE by Function

Fund 200 Fund 200

Function	Function Title	Major Account	Account Title	2022-23 FTE	2023-24 FTE	2024-25 FTE	2025-26 FTE
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SUPPORT SERVICES

2660	Technology Services	100	Salaries	6.91	-	1.00	0.50
2670	Records Management Services	100	Salaries	2.00	2.00	2.00	3.00
2690	Diversity, Equity & Inclusion	100	Salaries	-	-	0.80	0.80
2691	Nutrition Services Mentor	100	Salaries	-	-	-	0.40

TOTAL SUPPORT SERVICES

188.31 102.96 114.25 106.95

COMMUNITY AND ENTERPRISE SERVICES

3120	Food Services	100	Salaries	1.00	-	-	-
3300	Community Services	100	Salaries	0.25	-	-	1.08

TOTAL COMMUNITY AND ENTERPRISE

1.25 - - 1.08

TOTAL SPECIAL REVENUE FUND

447.20 311.11 269.59 261.79

WESD

2025-26 Adopted Budget

Special Revenue Fund

Early Intervention/Early Childhood Special Education

Oregon's Early Intervention/Early Childhood Special Education (EI/ECSE) Services provide a seamless system to support the developmental and educational needs of children ages birth to five and their families. EI/ECSE programs ensure that children who qualify for special education receive a Free and Appropriate Public Education (FAPE), as required in the Individuals with Disabilities Act (IDEA).



WESD 2025-26 Adopted Budget

EARLY INTERVENTION / EARLY CHILDHOOD SPECIAL EDUCATION (EI/ECSE) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1990	Miscellaneous	\$ 162	\$ 17,883	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 162	\$ 17,883	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ 18,156,487	\$ 13,992,278	\$ 13,992,282	\$ 16,132,414	\$ 16,132,414	\$ 16,132,414
	State Revenue Total	\$ 18,156,487	\$ 13,992,278	\$ 13,992,282	\$ 16,132,414	\$ 16,132,414	\$ 16,132,414
R4500	Restricted Fed through State	\$ 1,806,837	\$ 1,780,043	\$ 1,780,043	\$ 1,900,709	\$ 1,900,709	\$ 1,900,709
	Federal Revenue Total	\$ 1,806,837	\$ 1,780,043	\$ 1,780,043	\$ 1,900,709	\$ 1,900,709	\$ 1,900,709
	Total Revenue	\$ 19,963,486	\$ 15,790,204	\$ 15,772,325	\$ 18,033,123	\$ 18,033,123	\$ 18,033,123
R5400	Beginning Fund Balance	\$ 46,915	\$ 44,992	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ 46,915	\$ 44,992	\$ -	\$ -	\$ -	\$ -
Total EI/ECSE Resources		\$ 20,010,401	\$ 15,835,196	\$ 15,772,325	\$ 18,033,123	\$ 18,033,123	\$ 18,033,123

WESD 2025-26 Adopted Budget

EARLY INTERVENTION / EARLY CHILDHOOD SPECIAL EDUCATION (EI/ECSE) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1261	Early Intervention							
	100	Salaries	\$ 2,366,690	\$2,043,000.00	\$ 1,903,065	\$ 1,916,607	\$ 1,916,607	\$ 1,916,607
	200	Benefits	1,326,901	\$1,219,731.00	1,101,536	1,269,687	1,269,687	1,269,687
	300	Purchased Services	1,818,511	\$646,037.00	974,396	1,362,265	1,362,265	1,362,265
	400	Supplies & Materials	60,421	\$20,999.00	16,407	88,897	88,897	88,897
	500	Capital Outlay	-	\$0.00	-	-	-	-
	600	Other Objects	333,167	194	18,000	-	-	-
		Function Total	\$ 5,905,690	\$ 3,929,961	\$ 4,013,405	\$ 4,637,456	\$ 4,637,456	\$ 4,637,456
1262	Early Childhood SPED							
	100	Salaries	\$ 5,210,987	\$ 4,022,890	\$ 3,660,283	\$ 4,815,116	\$ 4,815,116	\$ 4,815,116
	200	Benefits	3,104,269	2,552,883	2,232,896	3,291,332	3,291,332	3,291,332
	300	Purchased Services	4,632,782	2,852,783	3,674,693	2,455,176	2,455,176	2,455,176
	400	Supplies & Materials	224,872	64,581	38,284	201,372	201,372	201,372
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	839,369	87,576	42,000	206,500	206,500	206,500
		Function Total	\$ 14,012,279	\$ 9,580,713	\$ 9,648,156	\$ 10,969,496	\$ 10,969,496	\$ 10,969,496
2190	Direction of Services							
	100	Salaries	\$ -	\$ 853,826	\$ 762,874	\$ 832,627	\$ 832,627	\$ 832,627
	200	Benefits	-	429,404	385,738	503,676	503,676	503,676
	300	Purchased Services	-	16,149	10,744	1,000	1,000	1,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	2,516	-	-	-	-
		Function Total	\$ -	\$ 1,301,895	\$ 1,159,356	\$ 1,337,303	\$ 1,337,303	\$ 1,337,303
2520	Business Services							
	100	Salaries	\$ -	\$ 25,461	\$ 31,349	\$ -	\$ -	\$ -
	200	Benefits	-	16,072	19,787	-	-	-
	300	Purchased Services	-	657	694	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	861,827	822,254	1,019,958	1,019,958	1,019,958
		Function Total	\$ -	\$ 904,017	\$ 874,084	\$ 1,019,958	\$ 1,019,958	\$ 1,019,958
2540	Facilities							
	100	Salaries	\$ 25,266	\$ 27,963.00	\$ 31,841	\$ 34,499	\$ 34,499	\$ 34,499
	200	Benefits	18,756	\$ 21,483.00	29,124	34,211	34,211	34,211
	300	Purchased Services	742	\$ 2,243.00	1,360	200	200	200
	400	Supplies & Materials	-	-	15,000	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	2,677	-	-	-	-	-
		Function Total	\$ 47,441	\$ 51,689	\$ 77,325	\$ 68,910	\$ 68,910	\$ 68,910
Total EI/ECSE Requirements			\$ 19,965,410	\$ 15,768,275	\$ 15,772,325	\$ 18,033,123	\$ 18,033,123	\$ 18,033,123

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Regional Inclusive Services

Regional Inclusive Services provide specialized educational support for children with deaf or hard of hearing impairments, visual impairments, autism spectrum disorders, orthopedic impairments, deaf/blindness, and traumatic brain injury. These are known as low-incidence disabilities, occurring in the general population at such a low rate that it is difficult for individual districts to employ specialized staff and provide a full range of related services needed for these students. Providing these services on a regional basis is both cost effective and assures that the students receive programs and services from qualified staff related to their specific needs.



WESD 2025-26 Adopted Budget

REGIONAL INCLUSIVE SERVICES (RIS) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R3299	Restricted Grants	\$ 2,279,385	\$ 2,138,139	\$ 2,138,139	\$ 2,506,234	\$ 2,506,234	\$ 2,506,234
	State Revenue Total	\$ 2,279,385	\$ 2,138,139	\$ 2,138,139	\$ 2,506,234	\$ 2,506,234	\$ 2,506,234
R4500	Restricted Fed through State	\$ 3,482,977	\$ 3,058,039	\$ 2,719,796	\$ 2,935,937	\$ 2,935,937	\$ 2,935,937
	Federal Revenue Total	\$ 3,482,977	\$ 3,058,039	\$ 2,719,796	\$ 2,935,937	\$ 2,935,937	\$ 2,935,937
	Total Revenue	\$ 5,762,362	\$ 5,196,178	\$ 4,857,935	\$ 5,442,171	\$ 5,442,171	\$ 5,442,171
R5400	Beginning Fund Balance	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -
Total RIS Resources		\$ 5,762,362	\$ 5,196,178	\$ 6,157,935	\$ 5,442,171	\$ 5,442,171	\$ 5,442,171

WESD 2025-26 Adopted Budget

REGIONAL INCLUSIVE SERVICES (RIS) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2160	Student Treatment Services							
	100	Salaries	\$ 2,718,876	\$ 2,016,195	\$ 3,000,310	\$ 2,734,509	\$ 2,734,509	\$ 2,734,509
	200	Benefits	1,484,094	1,164,286	1,724,586	1,796,488	1,796,488	1,796,488
	300	Purchased Services	567,570	270,548	552,786	348,126	348,126	348,126
	400	Supplies & Materials	652,845	53,463	530,153	200,000	200,000	200,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	338,978	2,871	-	55,000	55,000	55,000
		Function Total	\$ 5,762,362	\$ 3,507,363	\$ 5,807,836	\$ 5,134,123	\$ 5,134,123	\$ 5,134,123
2240	Instructional Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	Business Services							
	100	Salaries	\$ -	\$ 8,755	\$ 17,826	\$ -	\$ -	\$ -
	200	Benefits	-	5,495	11,243	-	-	-
	300	Purchased Services	-	374	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	207,107	321,030	308,048	308,048	308,048
		Function Total	\$ -	\$ 221,731	\$ 350,099	\$ 308,048	\$ 308,048	\$ 308,048
Total RIS Requirements			\$ 5,762,362	\$ 3,729,094	\$ 6,157,935	\$ 5,442,171	\$ 5,442,171	\$ 5,442,171

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Youth Corrections Education Program/ Vocational & Education for Older Youth

The Oregon Department of Education (ODE) and Oregon Youth Authority (OYA) contract with WESD to provide education programs for students who reside at MacLaren Youth Correctional Facility. This education program operates on a year-round calendar and provides instruction for a total of 220 days annually. This program is accredited by Northwest Accreditation Commission (NWAC) and serves approximately two hundred male students. Classes are taught by licensed teachers, and the curriculum meets all state requirements.

The education program provided serves young men from the ages of twelve to twenty-five. Students are served through a combination of direct instruction, online courses, and educational software. We assess students' skills and place them in appropriate classes. We then provide substantial encouragement and support, as they work to earn their high school diploma. Graduates are equally prepared for college or entering a vocational trade.



WESD 2025-26 Adopted Budget

YOUTH CORRECTIONS EDUCATION PROGRAM (YCEP) / VOCATION and EDUCATION for OLDER YOUTH (VESOY): LORD HIGH SCHOOL Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1990	Miscellaneous	\$ 11,737	\$ -	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 11,737	\$ -	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants	\$ 3,586,445	\$ 3,779,945	\$ 4,637,832	\$ 4,337,739	\$ 4,337,739	\$ 4,337,739
	State Revenue Total	\$ 3,586,445	\$ 3,779,945	\$ 4,637,832	\$ 4,337,739	\$ 4,337,739	\$ 4,337,739
R4500	Restricted Fed through State	\$ 592,000	\$ 530,824	\$ 515,441	\$ 444,757	\$ 444,757	\$ 444,757
	Federal Revenue Total	\$ 592,000	\$ 530,824	\$ 515,441	\$ 444,757	\$ 444,757	\$ 444,757
	Total Revenue	\$ 4,190,182	\$ 4,310,768	\$ 5,153,273	\$ 4,782,496	\$ 4,782,496	\$ 4,782,496
R5400	Beginning Fund Balance	\$ (39,257)	\$ 161,090	\$ 11,726	\$ 11,726	\$ 11,726	\$ 11,726
	Other Resource Total	\$ (39,257)	\$ 161,090	\$ 11,726	\$ 11,726	\$ 11,726	\$ 11,726
Total YCEP/VESOY Resources		\$ 4,150,925	\$ 4,471,858	\$ 5,164,999	\$ 4,794,222	\$ 4,794,222	\$ 4,794,222

WESD 2025-26 Adopted Budget

YOUTH CORRECTIONS EDUCATION PROGRAM (YCEP) / VOCATION and EDUCATION for OLDER YOUTH (VESOY): LORD HIGH SCHOOL Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1294	Youth Corrections Education							
	100	Salaries	\$ 1,938,975	\$ 1,581,360	\$ 2,074,298	\$ 1,974,464	\$ 1,974,464	\$ 1,974,464
	200	Benefits	1,098,225	939,127	1,218,302	1,315,326	1,315,326	1,315,326
	300	Purchased Services	286,121	282,303	580,498	225,151	225,151	225,151
	400	Supplies & Materials	326,102	130,558	180,213	217,704	217,704	217,704
	500	Capital Outlay	112,784	122,827	97,411	-	-	-
	600	Other Objects	227,618	1,253	4,000	3,930	3,930	3,930
		Function Total	\$ 3,989,825	\$ 3,057,428	\$ 4,154,723	\$ 3,736,575	\$ 3,736,575	\$ 3,736,575
2210	Improvement of Instruction Services							
	100	Salaries	\$ -	\$ 57,804	\$ 62,279	\$ 56,542	\$ 56,542	\$ 56,542
	200	Benefits	-	24,515	25,655	26,570	26,570	26,570
	300	Purchased Services	-	28	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 82,347	\$ 87,934	\$ 83,112	\$ 83,112	\$ 83,112
2410	Office of the Principal							
	100	Salaries	\$ -	\$ 385,726	\$ 431,252	\$ 427,186	\$ 427,186	\$ 427,186
	200	Benefits	-	213,239	226,506	282,357	282,357	282,357
	300	Purchased Services	-	258	-	195	195	195
	400	Supplies & Materials	-	645	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 599,868	\$ 657,758	\$ 709,738	\$ 709,738	\$ 709,738
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	212,028	264,584	264,797	264,797	264,797
		Function Total	\$ -	\$ 212,028	\$ 264,584	\$ 264,797	\$ 264,797	\$ 264,797
2620	Research Center							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	5,985	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 5,985				
Total YCEP/VESOY Requirements			\$ 3,989,825	\$ 3,957,656	\$ 5,164,999	\$ 4,794,222	\$ 4,794,222	\$ 4,794,222

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Student Success Act

At the heart of the State Student Success Act is a commitment to improving access and opportunities for students, with a focus on those students who have been historically underserved in the education system. WESD's Comprehensive Technical Assistance Team is coordinated and supporting equity, school-wide safety and mental health, and academic improvements.

Our System of Support:

Tier 1: Program access & training supporting regional Integrated plans.

Tier 2: Workshops & Communities of Practice supporting common outcomes.

Tier 3: Consultation & training supporting equity centered system alignment & implementation.



WESD 2025-26 Adopted Budget

STUDENT SUCCESS ACT (SSA) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R3299	Restricted Grants Other	\$ 3,562,949	\$ 3,331,345	\$ 3,995,711	\$ 3,625,483	\$ 3,625,483	\$ 3,625,483
	State Revenue Total	\$ 3,562,949	\$ 3,331,345	\$ 3,995,711	\$ 3,625,483	\$ 3,625,483	\$ 3,625,483
R4500	Restricted Fed through State	\$ 345,451	\$ 1,370	\$ 10,500	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ 345,451	\$ 1,370	\$ 10,500	\$ -	\$ -	\$ -
	Total Revenue	\$ 3,908,400	\$ 3,332,715	\$ 4,006,211	\$ 3,625,483	\$ 3,625,483	\$ 3,625,483
R5400	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total SSA Resources		\$ 3,908,400	\$ 3,332,715	\$ 4,006,211	\$ 3,625,483	\$ 3,625,483	\$ 3,625,483

WESD 2025-26 Adopted Budget

STUDENT SUCCESS ACT (SSA) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2115	Student Safety							
	100	Salaries	\$ -	\$ 48,342	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	27,438	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 75,780	\$ -	\$ -	\$ -	\$ -
2210	Improvement of Instruction Services							
	100	Salaries	\$ 1,503,320	\$ 1,261,554	\$ 1,430,032	\$ 1,439,095	\$ 1,439,095	\$ 1,439,095
	200	Benefits	775,341	646,111	767,256	919,197	919,197	919,197
	300	Purchased Services	606,370	399,666	859,282	305,355	305,355	305,355
	400	Supplies & Materials	98,591	91,995	147,023	200,750	200,750	200,750
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	834,394	2,660	2,750	2,000	2,000	2,000
		Function Total	\$ 3,818,015	\$ 2,401,986	\$ 3,206,343	\$ 2,866,397	\$ 2,866,397	\$ 2,866,397
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	161,313	190,772	181,274	181,274	181,274
		Function Total	\$ -	\$ 161,313	\$ 190,772	\$ 181,274	\$ 181,274	\$ 181,274
2620	Research Center							
	100	Salaries	\$ -	\$ 225,793	\$ 238,619	\$ 224,022	\$ 224,022	\$ 224,022
	200	Benefits	-	99,336	106,731	123,271	123,271	123,271
	300	Purchased Services	20,000	18,323	-	178	178	178
	400	Supplies & Materials	-	246	-	2,921	2,921	2,921
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	500	500	500
		Function Total	\$ 20,000	\$ 343,698	\$ 345,349	\$ 350,892	\$ 350,892	\$ 350,892

WESD 2025-26 Adopted Budget

STUDENT SUCCESS ACT (SSA) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2630	Communication Services							
	100	Salaries	\$ 45,507	\$ 93	\$ -	\$ -	\$ -	\$ -
	200	Benefits	23,981	43	-	-	-	-
	300	Purchased Services	897	85,000	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 70,385	\$ 85,136	\$ -	\$ -	\$ -	\$ -
2660	Technology Services							
	100	Salaries	\$ -	\$ 61,305	\$ 74,680	\$ 40,380	\$ 40,380	\$ 40,380
	200	Benefits	-	28,048	43,212	26,619	26,619	26,619
	300	Purchased Services	-	1,418	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 90,771	\$ 117,892	\$ 66,999	\$ 66,999	\$ 66,999
2690	Diversity, Equity & Inclusion							
	100	Salaries	\$ -	\$ 91,502	\$ 96,993	\$ 99,904	\$ 99,904	\$ 99,904
	200	Benefits	-	45,851	48,861	60,018	60,018	60,018
	300	Purchased Services	-	992	-	-	-	-
	400	Supplies & Materials	-	242	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 138,587	\$ 145,854	\$ 159,922	\$ 159,922	\$ 159,922
Total SSA Requirements			\$ 3,908,400	\$ 3,297,271	\$ 4,006,211	\$ 3,625,483	\$ 3,625,483	\$ 3,625,483

WESD

2025-26 Adopted Budget

Special Revenue Fund

Regional Educator Networks

The Educator Advancement Council established 10 Regional Educator Networks (REN) as a way to center teacher and community voices in designing and supporting open access to regional, high-quality, culturally responsive professional learning that reflects local context and career stages. RENs, each led by a coordinating body representative of the region, have organized around improving systems to support educators. There is a strong focus on funding innovative change ideas that center educators' experiences, creating a structure for regional innovation.

The South Coast to Valley Regional Educator Network (SC2V REN) encompasses thirty-one total school districts spanning the WESD and South Coast ESD Region. SC2V REN functions on a dynamic system where services and supports are driven by educator needs and feedback. Our team provides ongoing support through mentoring, professional learning, and educator-driven ideas for equitable, systemic change.



WESD 2025-26 Adopted Budget

REGIONAL EDUCATORS NETWORK (REN) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Services Provide other LEA	\$ (15,119)	\$ 914	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ (15,119)	\$ 914	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ 2,699,897	\$ 3,078,705	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073
	State Revenue Total	\$ 2,699,897	\$ 3,078,705	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073
R4500	Restricted Fed through State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 2,684,778	\$ 3,079,619	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073
R5400	Beginning Fund Balance	\$ 9,406	\$ (5,713)	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ 9,406	\$ (5,713)	\$ -	\$ -	\$ -	\$ -
Total REN Resources		\$ 2,694,184	\$ 3,073,907	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073

WESD 2025-26 Adopted Budget

REGIONAL EDUCATORS NETWORK (REN) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2210	Improvement of Instruction Services							
	100	Salaries	\$ 460,631	\$ 448,672	\$ 1,158,543	\$ 1,166,639	\$ 1,166,639	\$ 1,166,639
	200	Benefits	228,195	240,905	504,206	624,791	624,791	624,791
	300	Purchased Services	13,334	17,718	1,283,829	1,046,850	1,046,850	1,046,850
	400	Supplies & Materials	1,830	24	155,468	119,385	119,385	119,385
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	42,832	-	1,800	1,500	1,500	1,500
		Function Total	\$ 746,821	\$ 707,319	\$ 3,103,846	\$ 2,959,165	\$ 2,959,165	\$ 2,959,165
2240	Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	26,036	-	-	-	-	-
	400	Supplies & Materials	1,228	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	323	-	-	-	-	-
		Function Total	\$ 27,586	\$ -	\$ -	\$ -	\$ -	\$ -
2520	Business Services							
	100	Salaries	\$ -	\$ 14,218	\$ 14,630	\$ -	\$ -	\$ -
	200	Benefits	-	9,263	9,859	-	-	-
	300	Purchased Services	-	322	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	144,842	178,610	173,702	173,702	173,702
		Function Total	\$ -	\$ 168,645	\$ 203,099	\$ 173,702	\$ 173,702	\$ 173,702
2624	Planning Services							
	100	Salaries	\$ 407,700	\$ 482,633	\$ 50,420	\$ 151,758	\$ 151,758	\$ 151,758
	200	Benefits	127,539	176,461	35,048	104,544	104,544	104,544
	300	Purchased Services	1,099,494	1,097,184	-	-	-	-
	400	Supplies & Materials	59,815	43,281	-	-	-	-
	500	Capital Outlay	-	1,290	-	-	-	-
	600	Other Objects	105,537	-	-	-	-	-
		Function Total	\$ 1,800,085	\$ 1,800,849	\$ 85,468	\$ 256,302	\$ 256,302	\$ 256,302

WESD 2025-26 Adopted Budget

REGIONAL EDUCATORS NETWORK (REN) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2630	Communication Services							
	100	Salaries	\$ 45,507	\$ 93	\$ -	\$ -	\$ -	\$ -
	200	Benefits	23,982	43	-	-	-	-
	300	Purchased Services	897	35,000	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	4,364	-	-	-	-	-
		Function Total	\$ 74,749	\$ 35,136	\$ -	\$ -	\$ -	\$ -
2640	Human Resources							
	100	Salaries	\$ -	\$ 4,781	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	3,061	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 7,842	\$ -	\$ -	\$ -	\$ -
2690	Other Support Services							
	100	Salaries	\$ 31,009	\$ 21,116	\$ 22,383	\$ 23,054	\$ 23,054	\$ 23,054
	200	Benefits	19,646	10,581	11,276	13,850	13,850	13,850
	300	Purchased Services	-	229	-	-	-	-
	400	Supplies & Materials	-	56	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 50,655	\$ 31,982	\$ 33,659	\$ 36,904	\$ 36,904	\$ 36,904
Total REN Requirements			\$ 2,699,897	\$ 2,751,773	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073	\$ 3,426,073

WESD

2025-26 Adopted Budget

Special Revenue Fund

Migrant Education: Region 16

Willamette Migrant Education identifies and provides services to migrant families with children ages 3-21 by working with families and school districts across Marion, Polk, Yamhill, Linn, Benton, and Lincoln counties. We provide supplemental educational support, after-school programs, summer school, and parental involvement services to migrant farm workers and their children.



WESD 2025-26 Adopted Budget

MIGRANT EDUCATION PROGRAM: REGION 16 Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Services Provide other LEA	\$ -	\$ 14,211	\$ -	\$ -		
R1960	Recovery Prior Years Exp	375	-	-	-	\$ -	\$ -
	Local Revenue Total	\$ 375	\$ 14,211	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	State Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R4500	Restricted Fed through State	\$ 2,161,134	\$ 2,071,882	\$ 2,312,969	\$ 2,044,943	\$ 2,044,943	\$ 2,044,943
	Federal Revenue Total	\$ 2,161,134	\$ 2,071,882	\$ 2,312,969	\$ 2,044,943	\$ 2,044,943	\$ 2,044,943
	Total Revenue	\$ 2,161,134	\$ 2,100,303	\$ 2,312,969	\$ 2,044,943	\$ 2,044,943	\$ 2,044,943
R5400	Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Region 16 Resources		\$ 2,161,134	\$ 2,100,303	\$ 2,312,969	\$ 2,044,943	\$ 2,044,943	\$ 2,044,943

WESD 2025-26 Adopted Budget

MIGRANT EDUCATION PROGRAM: REGION 16 Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1293	Migrant Education							
	100	Salaries	\$ 322,478	\$ 159,255	\$ 206,331	\$ 203,712	\$ 203,712	\$ 203,712
	200	Benefits	121,806	51,109	65,571	88,322	88,322	88,322
	300	Purchased Services	1,287,824	1,008,754	581,516	392,724	392,724	392,724
	400	Supplies & Materials	46,465	95,053	71,826	36,801	36,801	36,801
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	107,078	1,291	50	704	704	704
		Function Total	\$ 1,885,651	\$ 1,315,461	\$ 925,294	\$ 722,263	\$ 722,263	\$ 722,263
2117	Identification and Recruitment of Migrant Children							
	100	Salaries	\$ 155,599	\$ 363,475	\$ 460,708	\$ 420,755	\$ 420,755	\$ 420,755
	200	Benefits	99,865	187,239	234,270	259,626	259,626	259,626
	300	Purchased Services	3,825	68,724	499,749	447,561	447,561	447,561
	400	Supplies & Materials	1,004	14,059	26,106	28,530	28,530	28,530
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	15,565	-	-	-	-	-
		Function Total	\$ 275,858	\$ 633,497	\$ 1,220,833	\$ 1,156,472	\$ 1,156,472	\$ 1,156,472
2210	Improvement of Instruction Services							
	100	Salaries	\$ -	\$ 20,927	\$ 21,974	\$ 22,614	\$ 22,614	\$ 22,614
	200	Benefits	-	10,337	11,336	13,727	13,727	13,727
	300	Purchased Services	-	273	-	40	40	40
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 31,536	\$ 33,309	\$ 36,381	\$ 36,381	\$ 36,381
2220	Educational Media Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

MIGRANT EDUCATION PROGRAM: REGION 16 Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	112,569	\$ 120,582	115,099	115,099	115,099
		Function Total	\$ -	\$ 112,569	\$ 120,582	\$ 115,099	\$ 115,099	\$ 115,099
3300	Community Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	12,500	12,500	12,500	12,500
	400	Supplies & Materials	-	-	450	2,228	2,228	2,228
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 12,950	\$ 14,728	\$ 14,728	\$ 14,728
Total Region 16 Requirements			\$ 2,161,509	\$ 2,093,063	\$ 2,312,969	\$ 2,044,943	\$ 2,044,943	\$ 2,044,943

WESD

2025-26 Adopted Budget

Special Revenue Fund

Oregon Migrant Education Service Center

The Oregon Migrant Education Service Center (OMESC), in collaboration with Oregon Department of Education's Title I Part C Migrant Education Program, provides professional development, technical support, and program planning consistent with the needs of the regional programs serving eligible migrant students. These needs include, but are not limited to, Identification & Recruitment, Records Exchange, Family Involvement, Bi-national Programs, & Educational Best Practices. Our vision is to provide effective, innovative, and equitable services.



WESD 2025-26 Adopted Budget

Oregon Migrant Education Service Center (OMESC) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Services Provide other LEA	\$ 126,394	\$ 111,800	\$ 149,000	\$ -	\$ -	\$ -
R1990	Miscellaneous	-	2,500	-	-	-	-
	Local Revenue Total	\$ 126,394	\$ 114,300	\$ 149,000	\$ -	\$ -	\$ -
R1999	Federal Non-Circular A-133	\$ 1,397,183	\$ 1,587,723	\$ 1,624,072	\$ 1,522,388	\$ 1,522,388	\$ 1,522,388
	Federal Revenue Total	\$ 1,397,183	\$ 1,587,723	\$ 1,624,072	\$ 1,522,388	\$ 1,522,388	\$ 1,522,388
	Total Revenue	\$ 1,523,577	\$ 1,702,023	\$ 1,773,072	\$ 1,522,388	\$ 1,522,388	\$ 1,522,388
R5400	Beginning Fund Balance	\$ 287,658	\$ 387,408	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
	Other Resource Total	\$ 287,658	\$ 387,408	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Total OMEC Resources		\$ 1,811,235	\$ 2,089,431	\$ 1,773,072	\$ 1,537,388	\$ 1,537,388	\$ 1,537,388

WESD 2025-26 Adopted Budget

Oregon Migrant Education Service Center (OMESC) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2117	Identification and Recruitment of Migrant Children							
	100	Salaries	\$ 98,226	\$ 686,003	\$ 731,315	\$ 147,677	\$ 147,677	\$ 147,677
	200	Benefits	58,143	373,095	415,044	103,264	103,264	103,264
	300	Purchased Services	38,384	89,610	175,536	42,076	42,076	42,076
	400	Supplies & Materials	7,043	42,522	25,714	2,500	2,500	2,500
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	10,978	950	800	-	-	-
		Function Total	\$ 212,774	\$ 1,192,179	\$ 1,348,409	\$ 295,517	\$ 295,517	\$ 295,517
2119	Attendance and Social Work Services							
	100	Salaries	\$ 106,384	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	56,503	-	-	-	-	-
	300	Purchased Services	13,416	1,731	-	15,000	15,000	15,000
	400	Supplies & Materials	2,989	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	10,428	-	-	-	-	-
		Function Total	\$ 189,721	\$ 1,731	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
2210	Improvement of Instruction Services							
	100	Salaries	\$ 152,355	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	83,218	-	-	-	-	-
	300	Purchased Services	8,640	912	-	-	-	-
	400	Supplies & Materials	64	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	14,681	-	-	-	-	-
		Function Total	\$ 258,957	\$ 912	\$ -	\$ -	\$ -	\$ -
2240	Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ 72,750	\$ 72,750	\$ 72,750
	200	Benefits	-	-	-	49,840	49,840	49,840
	300	Purchased Services	-	-	-	5,600	5,600	5,600
	400	Supplies & Materials	-	-	-	11,259	11,259	11,259
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ 139,449	\$ 139,449	\$ 139,449

WESD 2025-26 Adopted Budget

Oregon Migrant Education Service Center (OMESC) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2324	State and Federal Relations Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	9,055	-	-	-	-	-
	400	Supplies & Materials	2,526	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	693	-	-	-	-	-
		Function Total	\$ 12,274	\$ -	\$ -	\$ -	\$ -	\$ -
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	78,989	84,847	86,173	86,173	86,173
		Function Total	\$ -	\$ 78,989	\$ 84,847	\$ 86,173	\$ 86,173	\$ 86,173
2540	Facilities							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2610	Central Support							
	100	Salaries	\$ 233,100	\$ -	\$ -	\$ 247,639	\$ 247,639	\$ 247,639
	200	Benefits	108,789	-	-	132,331	132,331	132,331
	300	Purchased Services	46,523	3,324	-	22,664	22,664	22,664
	400	Supplies & Materials	23,170	(98)	-	37,904	37,904	37,904
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	23,120	645	-	-	-	-
		Function Total	\$ 434,702	\$ 3,871	\$ -	\$ 440,538	\$ 440,538	\$ 440,538

WESD 2025-26 Adopted Budget

Oregon Migrant Education Service Center (OMESC) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2620	Research Center							
	100	Salaries	\$ 2,405	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	762	-	-	-	-	-
	300	Purchased Services	79,823	660	-	-	-	-
	400	Supplies & Materials	1,339	2,329	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	(471)	-	-	-	-	-
		Function Total	\$ 83,859	\$ 2,989	\$ -	\$ -	\$ -	\$ -
2623	Evaluation Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	172	-	-	-	-	-
		Function Total	\$ 172	\$ -	\$ -	\$ -	\$ -	\$ -
2670	Records Management Services							
	100	Salaries	\$ 133,462	\$ 167,622	\$ 183,341	\$ 248,851	\$ 248,851	\$ 248,851
	200	Benefits	67,753	84,583	96,682	108,974	108,974	108,974
	300	Purchased Services	7,109	15,570	37,359	9,130	9,130	9,130
	400	Supplies & Materials	2,648	6,519	18,283	15,007	15,007	15,007
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	12,003	-	350	350	350	350
		Function Total	\$ 222,975	\$ 274,294	\$ 336,015	\$ 382,312	\$ 382,312	\$ 382,312
3300	Community Services							
	100	Salaries	\$ 6,014	\$ -	\$ -	\$ 93,215	\$ 93,215	\$ 93,215
	200	Benefits	1,905	-	-	57,974	57,974	57,974
	300	Purchased Services	-	-	3,035	6,630	6,630	6,630
	400	Supplies & Materials	-	-	766	20,580	20,580	20,580
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	474	-	-	-	-	-
		Function Total	\$ 8,392	\$ -	\$ 3,801	\$ 178,399	\$ 178,399	\$ 178,399
Total OMEC Requirements			\$ 1,423,827	\$ 1,554,966	\$ 1,773,072	\$ 1,537,388	\$ 1,537,388	\$ 1,537,388

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Discovery Academy

Discovery Academy is one of three newly approved recovery high schools launching in Oregon in 2025. Recovery high schools like Discovery Academy serve students in recovery from substance misuse or co-occurring disorders. Discovery Academy offers a full high school curriculum, including a range of electives and required core courses, leading to an Oregon diploma. Discovery Academy is a school-of-choice program for students who want to pursue recovery alongside their education, surrounded by a community of peers with similar goals.



WESD 2025-26 Adopted Budget

DISCOVERY ACADEMY Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1920	Contributions/Donations	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
R1999	Miscellaneous	-	-	-	279,608	279,608	279,608
	Local Revenue Total	\$ -	\$ -	\$ -	\$ 289,608	\$ 289,608	\$ 289,608
R3299	Restricted Grants	\$ -	\$ -	\$ -	\$ 960,695	\$ 960,695	\$ 960,695
	State Revenue Total	\$ -	\$ -	\$ -	\$ 960,695	\$ 960,695	\$ 960,695
R4500	Restricted Fed through State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ -	\$ -	\$ -	\$ 1,250,303	\$ 1,250,303	\$ 1,250,303
R5400	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Discovery Academy Resources		\$ -	\$ -	\$ -	\$ 1,250,303	\$ 1,250,303	\$ 1,250,303

WESD 2025-26 Adopted Budget

DISCOVERY ACADEMY Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1280	Alternative Education							
	100	Salaries	\$ -	\$ -	\$ -	\$ 271,710	\$ 271,710	\$ 271,710
	200	Benefits	-	-	-	171,733	171,733	171,733
	300	Purchased Services	-	-	-	28,850	28,850	28,850
	400	Supplies & Materials	-	-	-	43,000	43,000	43,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	5,000	5,000	5,000
		Function Total	\$ -	\$ -	\$ -	\$ 520,293	\$ 520,293	\$ 520,293
2410	Office of the Principal							
	100	Salaries	\$ -	\$ -	\$ -	\$ 197,105	\$ 197,105	\$ 197,105
	200	Benefits	-	-	-	132,629	132,629	132,629
	300	Purchased Services	-	-	-	34,650	34,650	34,650
	400	Supplies & Materials	-	-	-	12,000	12,000	12,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	5,000	5,000	5,000
		Function Total	\$ -	\$ -	\$ -	\$ 381,384	\$ 381,384	\$ 381,384
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	40,000	40,000	40,000
		Function Total	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
2540	Facilities							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	250,626	250,626	250,626
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ 250,626	\$ 250,626	\$ 250,626

WESD 2025-26 Adopted Budget

DISCOVERY ACADEMY Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2550	Student Transportation							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	20,000	20,000	20,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
3100	Food Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	38,000	38,000	38,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ 38,000	\$ 38,000	\$ 38,000
Total Discovery Academy Requirements			\$ -	\$ -	\$ -	\$ 1,250,303	\$ 1,250,303	\$ 1,250,303

WESD

2025-26 Adopted Budget

Special Revenue Fund

Preschool Promise

Preschool Promise is a state-funded program that provides income-eligible families with free, high-quality preschool for their children in a variety of settings. Programs typically deliver 900 hours of instruction between September and June. They provide nutritious meals and snacks, parent-teacher conferences, child assessments and developmental screenings.



WESD 2025-26 Adopted Budget

PRESCHOOL PROMISE Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R3299	Restricted Grants	\$ 519,089	\$ 1,028,980	\$ 945,950	\$ 1,205,050	\$ 1,205,050	\$ 1,205,050
	State Revenue Total	\$ 519,089	\$ 1,028,980	\$ 945,950	\$ 1,205,050	\$ 1,205,050	\$ 1,205,050
R4500	Restricted Fed through State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 519,089	\$ 1,028,980	\$ 945,950	\$ 1,205,050	\$ 1,205,050	\$ 1,205,050
R5400	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Preschool Promise Resources		\$ 519,089	\$ 1,028,980	\$ 945,950	\$ 1,205,050	\$ 1,205,050	\$ 1,205,050

WESD 2025-26 Adopted Budget

PRESCHOOL PROMISE Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1140	Pre-Kinder Program							
	100	Salaries	\$ 233,589	\$ 466,713	\$ 433,822	\$ 476,881	\$ 476,881	\$ 476,881
	200	Benefits	147,459	300,040	303,417	385,627	385,627	385,627
	300	Purchased Services	23,369	169,494	67,588	81,220	81,220	81,220
	400	Supplies & Materials	85,382	36,507	30,000	126,232	126,232	126,232
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	29,290	-	-	-	-	-
		Function Total	\$ 519,089	\$ 972,754	\$ 834,827	\$ 1,069,960	\$ 1,069,960	\$ 1,069,960
2190	Direction of Services							
	100	Salaries	\$ -	\$ -	\$ 40,732	\$ 41,755	\$ 41,755	\$ 41,755
	200	Benefits	-	-	21,076	25,125	25,125	25,125
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 61,808	\$ 66,880	\$ 66,880	\$ 66,880
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	56,226	49,315	68,210	68,210	68,210
		Function Total	\$ -	\$ 56,226	\$ 49,315	\$ 68,210	\$ 68,210	\$ 68,210
Total Preschool Promise Requirements			\$ 519,089	\$ 1,028,980	\$ 945,950	\$ 1,205,050	\$ 1,205,050	\$ 1,205,050

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Marion County Juvenile Detention Education Program

WESD manages the Marion County Juvenile Detention Education Program. Youths in grades 6-12 enter the juvenile detention center by either being arrested for a statutorily detainable charge or for being in violation of their court ordered probation order. Lengths of stay vary significantly based upon many variables such as past history, current charge, risk to the community and available level of supervision in the community. Our program strives to provide the most meaningful and successful educational experience possible for the time we have with each student.



WESD 2025-26 Adopted Budget

JUVENILE DETENTION EDUCATION PROGRAM (JDEP) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1999	Miscellaneous	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Local Revenue Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
R3299	Restricted Grants	\$ 336,554	\$ 455,728	\$ 718,565	\$ 989,558	\$ 989,558	\$ 989,558
	State Revenue Total	\$ 336,554	\$ 455,728	\$ 718,565	\$ 989,558	\$ 989,558	\$ 989,558
R4500	Restricted Fed through State	\$ 12,055	\$ 61,490	\$ 67,209	\$ 7,653	\$ 7,653	\$ 7,653
	Federal Revenue Total	\$ 12,055	\$ 61,490	\$ 67,209	\$ 7,653	\$ 7,653	\$ 7,653
	Total Revenue	\$ 398,609	\$ 567,218	\$ 835,774	\$ 1,047,211	\$ 1,047,211	\$ 1,047,211
R5400	Beginning Fund Balance	\$ 25,990	\$ 22,420	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ 25,990	\$ 22,420	\$ -	\$ -	\$ -	\$ -
Total JDEP Resources		\$ 424,599	\$ 589,638	\$ 835,774	\$ 1,047,211	\$ 1,047,211	\$ 1,047,211

WESD 2025-26 Adopted Budget

JUVENILE DETENTION EDUCATION PROGRAM (JDEP) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1294	Youth Corrections Education							
	100	Salaries	\$ 189,716	\$ 161,559	\$ 236,316	\$ 292,659	\$ 292,659	\$ 292,659
	200	Benefits	101,405	108,200	166,234	217,924	217,924	217,924
	300	Purchased Services	64,851	41,388	102,031	51,671	51,671	51,671
	400	Supplies & Materials	23,852	51,101	33,729	47,297	47,297	47,297
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	22,356	1,200	500	500	500	500
		Function Total	\$ 402,180	\$ 363,448	\$ 538,810	\$ 610,051	\$ 610,051	\$ 610,051
2210	Improvement of Instruction Services							
	100	Salaries	\$ -	\$ 35,636	\$ 35,324	\$ 53,379	\$ 53,379	\$ 53,379
	200	Benefits	-	15,592	13,326	24,710	24,710	24,710
	300	Purchased Services	-	401	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 51,629	\$ 48,650	\$ 78,089	\$ 78,089	\$ 78,089
2410	Office of the Principal							
	100	Salaries	\$ -	\$ 25,972	\$ 134,941	\$ 183,528	\$ 183,528	\$ 183,528
	200	Benefits	-	10,507	70,321	116,267	116,267	116,267
	300	Purchased Services	-	629	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 37,108	\$ 205,262	\$ 299,795	\$ 299,795	\$ 299,795
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	25,745	43,052	59,276	59,276	59,276
		Function Total	\$ -	\$ 25,745	\$ 43,052	\$ 59,276	\$ 59,276	\$ 59,276
2620	Research Center							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total JDEP Requirements			\$ 402,180	\$ 477,930	\$ 835,774	\$ 1,047,211	\$ 1,047,211	\$ 1,047,211

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Evaluations: Early Intervention/ Early Childhood Special Education

On behalf of the local school districts, EI/ECSE processes referrals for children Birth to age 5 from a variety of sources including medical and community providers. When information is presented, teams meet with parents/guardians as well as other team members to determine if a screening and/or evaluations is appropriate. Based on the concerns and team recommendation EI/ECSE staff gather medical and developmental history, conduct assessments in developmental domains, do observations and complete eligibility as required by the Oregon Department of Education. Children may be found eligible under a developmental delay or a categorical eligibility such as Autism Spectrum Disorder, Emotional Behavior Disability, Other Health Impairment, Orthopedic Impairment, Speech Language Impairment, or Traumatic Brain Injury. Beginning in 2024-25 this program moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

EARLY INTERVENTION EVALUATIONS Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ 24,261	\$ -	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 24,261	\$ -	\$ -	\$ -	\$ -	\$ -
R3299	Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 24,261	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Transfers of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	2,047,351	-	-	-	-	-
R5400	Beginning Fund Balance	48,768	238,888	-	-	-	-
	Other Resource Total	\$ 2,096,119	\$ 238,888	\$ -	\$ -	\$ -	\$ -
Total EI Evals Resources		\$ 2,120,380	\$ 238,888	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

EARLY INTERVENTION EVALUATIONS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1260	EI EVAL							
	100	Salaries	\$ 797,978	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	463,159	-	-	-	-	-
	300	Purchased Services	611,428	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	8,927	-	-	-	-	-
		Function Total	\$ 1,881,492	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfers of Funds							
	700	Transfer	\$ -	\$ 238,888	\$ -	\$ -	\$ -	\$ -
		Function Total	\$ -	\$ 238,888	\$ -	\$ -	\$ -	\$ -
Total EI Evals Requirements			\$ 1,881,492	\$ 238,888	\$ -	\$ -	\$ -	\$ -

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WESD

2025-26 Adopted Budget

Special Revenue Fund

OASIS/OASIS II

The OASIS/Behavior Intervention Program serves mainly 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 is a key program component, and parents are invited to be involved in learning skills and supporting their student. A full-time social worker/mental health professional provides assistance to staff, students, and families.

OASIS II is a program that we are offering in response to the needs of our partner districts that offers a placement for special education students who experience low cognition and high behaviors; for students who need intensive supports beyond a functional life skill setting in a district. This program is staffed with a high student teacher ratio. It adds to the continuum of services.

Beginning in 2024-25 these programs moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

OASIS / BEHAVIOR INTERVENTION PROGRAM Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ 289,513	\$ -	\$ -	\$ -	\$ -	\$ -
R1960	Recovery of Prior Years' Expenditure	22	-	-	-	-	-
	Local Revenue Total	\$ 289,536	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 289,536	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	\$ 1,385,467	\$ -	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	32,106	27,004	-	-	-	-
	Other Resource Total	\$ 1,417,573	\$ 27,004	\$ -	\$ -	\$ -	\$ -
	Total OASIS Resources	\$ 1,707,108	\$ 27,004	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

OASIS / BEHAVIOR INTERVENTION PROGRAM Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1280	Alternative Education							
	100	Salaries	\$ 878,338	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	544,996	-	-	-	-	-
	300	Purchased Services	148,756	-	-	-	-	-
	400	Supplies & Materials	69,234	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 1,641,323	\$ -	\$ -	\$ -	\$ -	\$ -
2540	Facilities							
	100	Salaries	\$ 20,048	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	17,859	-	-	-	-	-
	300	Purchased Services	874	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 38,781	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfers of Funds							
	700	Transfer	\$ -	\$ 27,004	\$ -	\$ -	-	-
		Function Total	\$ -	\$ 27,004	\$ -	\$ -	\$ -	\$ -
Total OASIS Requirements			\$ 1,680,105	\$ 27,004	\$ -	\$ -	\$ -	\$ -

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Occupational Therapy/ Physical 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 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. Beginning in 2024-25 this program moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

OCCUPATIONAL THERAPY / PHYSICAL THERAPY (OT/PT) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ 1,538	\$ -	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 1,538	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 1,538	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	\$ 918,221	\$ -	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	24,081	21,921	-	-	-	-
	Other Resource Total	\$ 942,302	\$ 21,921	\$ -	\$ -	\$ -	\$ -
Total OT/PT Resources		\$ 943,839	\$ 21,921	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

OCCUPATIONAL THERAPY / PHYSICAL THERAPY (OT/PT) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2160	Other Student Treatment Services							
	100	Salaries	\$ 338,065	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	181,383	-	-	-	-	-
	300	Purchased Services	376,839	-	-	-	-	-
	400	Supplies & Materials	1,523	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	26	-	-	-	-	-
		Function Total	\$ 897,837	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfers of Funds							
	700	Transfer	\$ 24,081	\$ 21,921	\$ -	\$ -	-	-
		Function Total	\$ 24,081	\$ 21,921	\$ -	\$ -	\$ -	\$ -
Total OT/PT Requirements			\$ 921,918	\$ 21,921	\$ -	\$ -	\$ -	\$ -

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Oregon Data Suite

Oregon Data Suite (ODS) is a robust suite of data services that provides educators with an easy-to-use tool to monitor and analyze key indicators of student success. ODS is an intuitive platform that allows administrators and teachers to use visual dashboards to transform district, building and student level data into usable information. Beginning in 2024-25 this program moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

OREGON DATA SUITE (ODS) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ 70,673	\$ -	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 70,673	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 70,673	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	\$ 268,341	\$ -	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	2,623	-	-	-	-	-
	Other Resource Total	\$ 270,964	\$ -	\$ -	\$ -	\$ -	\$ -
Total ODS Resources		\$ 341,637	\$ -	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

OREGON DATA SUITE (ODS) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2620	Planning, Research, Development							
	100	Salaries	\$ 45,032	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	24,189	-	-	-	-	-
	300	Purchased Services	3,666	-	-	-	-	-
	400	Supplies & Materials	2,789	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 75,676	\$ -	\$ -	\$ -	\$ -	\$ -
2660	Technology Services							
	100	Salaries	\$ 157,152	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	77,955	-	-	-	-	-
	300	Purchased Services	2,789	-	-	-	-	-
	400	Supplies & Materials	7,474	-	-	-	-	-
	500	Capital Outlay	4,000	-	-	-	-	-
	600	Other Objects	10,000	-	-	-	-	-
		Function Total	\$ 259,370	\$ -	\$ -	\$ -	\$ -	\$ -
Total ODS Requirements			\$ 335,045	\$ -	\$ -	\$ -	\$ -	\$ -

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Speech/Language Services

WESD provides several speech/language providers and services to students in partner districts such as Alternative Augmentative Communication (AAC) services. Speech-Language Pathologists, and Speech Language Pathology Assistants. Beginning in 2024-25 this program moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

SPEECH / LANGUAGE SERVICES Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ 272,728	\$ -	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 272,728	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 272,728	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	\$ 2,280,181	\$ -	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	12,029	(45,706)	-	-	-	-
	Other Resource Total	\$ 2,292,210	\$ (45,706)	\$ -	\$ -	\$ -	\$ -
Total Speech Resources		\$ 2,564,938	\$ (45,706)	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

SPEECH / LANGUAGE SERVICES Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2150	Speech Pathology Services							
	100	Salaries	\$ 933,158	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	520,875	-	-	-	-	-
	300	Purchased Services	1,122,169	-	-	-	-	-
	400	Supplies & Materials	22,278	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	124	-	-	-	-	-
		Function Total	\$ 2,598,605	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfers of Funds							
	700	Transfer	\$ 12,039	\$ (45,706)	\$ -	\$ -	-	-
		Function Total	\$ 12,039	\$ (45,706)	\$ -	\$ -	\$ -	\$ -
Total Speech Requirements			\$ 2,610,644	\$ (45,706)	\$ -	\$ -	\$ -	\$ -

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Substitute Services

WESD holds a contract with Edustaff to provide substitute services. This service is used by the WESD but is primarily for use by our partner school districts. Partner districts can use Resolution Dollars to pay for the service, which is captured in this fund. Beginning in 2024-25 this program moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

SUBSTITUTE MANAGEMENT SERVICES (EDUSTAFF) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ 905,423	\$ 256	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 905,423	\$ 256	\$ -	\$ -	\$ -	\$ -
R3299	Restricted State Grants	\$ 126,212			\$ -	\$ -	\$ -
	State Revenue Total	\$ 126,212	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 1,031,635	\$ 256	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	\$ 2,350,427	\$ -	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	-	-	-	-	-	-
	Other Resource Total	\$ 2,350,427	\$ -	\$ -	\$ -	\$ -	\$ -
Total Substitute Management Resources		\$ 3,382,062	\$ 256	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

SUBSTITUTE MANAGEMENT SERVICES (EDUSTAFF) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	3,381,807	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 3,381,807	\$ -	\$ -	\$ -	\$ -	\$ -
Total Substitute Management Requirements			\$ 3,381,807	\$ -	\$ -	\$ -	\$ -	\$ -

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Technology Services

WESD provides numerous Technology Services to partner school districts including the ability to participate in consortium pricing for software tools or direct support such as Cybersecurity Audits, network/security/systems engineering services, training, and software support. Beginning in 2024-25 these services moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

TECHNOLOGY SERVICES Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ 31,265		\$ -	\$ -	\$ -	\$ -
R1990	Miscellaneous	6,154		-	-	-	-
	Local Revenue Total	\$ 37,419	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 37,419	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	1,012,503	-	-	-	-	-
R5400	Beginning Fund Balance	34,067	70,587	-	-	-	-
	Other Resource Total	\$ 1,046,569	\$ 70,587	\$ -	\$ -	\$ -	\$ -
Total Technology Services Resources		\$ 1,083,988	\$ 70,587	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

TECHNOLOGY SERVICES Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-2023 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2660	Technology Services							
	100	Salaries	\$ 228,803	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	139,033	-	-	-	-	-
	300	Purchased Services	242,140	-	-	-	-	-
	400	Supplies & Materials	393,380	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	138	-	-	-	-	-
	719	Transfer	-	-	-	-	-	-
		Function Total	\$ 1,003,493	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfers of Funds							
	700	Transfer	\$ 9,908	\$ 70,587	\$ -	\$ -	-	-
		Function Total	\$ 9,908	\$ 70,587	\$ -	\$ -	\$ -	\$ -
Total Technology Services Requirements			\$ 1,013,401	\$ 70,587	\$ -	\$ -	\$ -	\$ -

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Willamette Career Academy

The Willamette Career Academy harnesses 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 allows students to explore and engage in-demand career and technical education programs such as cosmetology, diesel mechanics, health services, construction, manufacturing, informational technology, and, beginning in Fall 2024, Dental Sciences. Beginning in 2024-25 this program moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1920	Private Contributions and Donations	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
R1940	Payment From Other LEAs	1,434,014	-	-	-	-	-
R1990	Miscellaneous	661	-	-	-	-	-
	Local Revenue Total	\$ 1,437,175	\$ -	\$ -	\$ -	\$ -	\$ -
R3299	Other Restricted State Grants-in-aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	State Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 1,437,175	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	602,901	-	-	-	-	-
R5400	Beginning Fund Balance	473,544	714,510	-	-	-	-
	Other Resource Total	\$ 1,076,445	\$ 714,510	\$ -	\$ -	\$ -	\$ -
Total WCA Resources		\$ 2,513,620	\$ 714,510	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1131	High School Instruction							
	100	Salaries	\$ 538,552	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	326,342	-	-	-	-	-
	300	Purchased Services	40,212	-	-	-	-	-
	400	Supplies & Materials	154,215	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,199	-	-	-	-	-
		Function Total	\$ 1,060,521	\$ -	\$ -	\$ -	\$ -	\$ -
2126	Placement Services							
	100	Salaries	\$ 31,368	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	22,152	-	-	-	-	-
	300	Purchased Services	135	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 53,655	\$ -	\$ -	\$ -	\$ -	\$ -
2240	Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2410	Office of the Principal							
	100	Salaries	\$ 330,689	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	175,845	-	-	-	-	-
	300	Purchased Services	54,653	-	-	-	-	-
	400	Supplies & Materials	31,123	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,290	-	-	-	-	-
		Function Total	\$ 593,600	\$ -	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2540	Facilities							
	100	Salaries	\$ 20,937	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	15,380	-	-	-	-	-
	300	Purchased Services	139,538	-	-	-	-	-
	400	Supplies & Materials	23,568	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 199,423	\$ -	\$ -	\$ -	\$ -	\$ -
2550	Student Transportation							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	2,510	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	17,756	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 20,265	\$ -	\$ -	\$ -	\$ -	\$ -
2624	Planning Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	3,140	-	-	-	-	-
	400	Supplies & Materials	92	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 3,232	\$ -	\$ -	\$ -	\$ -	\$ -
2626	Grant Writing							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	5,000	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2630	Communication Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3120	Food Services							
	100	Salaries	\$ 1,844	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	606	-	-	-	-	-
	300	Purchased Services	2,950	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfer of Funds							
	700		\$ -	\$ 714,510	\$ -	\$ -	\$ -	\$ -
		Function Total	\$ -	\$ 714,510	\$ -	\$ -		
Total WCA Requirements			\$ 1,941,095	\$ 714,510	\$ -	\$ -	\$ -	\$ -

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WESD

2025-26 Adopted Budget

Special Revenue Fund

Willamette Promise

Willamette Promise is an accelerated credit program focusing on career and college learning. Students have access to courses taught by their high school teachers and sponsored by Western Oregon and Oregon Institute of Technology at dramatically reduced costs. The program provides teacher training and career and college learning for students. Beginning in 2024-25 this program moved to the Internal Service Fund.



WESD 2025-26 Adopted Budget

WILLAMETTE PROMISE Resources

Fund 200

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1740	Extracurricular Fees	\$ 100,528	\$ -	\$ -	\$ -	\$ -	\$ -
R1920	Private Contributions and Donations	16,970	-	-	-	-	-
R1940	Payment From Other LEAs	535,183	-	-	-	-	-
R1960	Recovery of Prior Years' Expenditure	457	-	-	-	-	-
R1990	Miscellaneous	629	-	-	-	-	-
	Local Revenue Total	\$ 653,768	\$ -	\$ -	\$ -	\$ -	\$ -
R2200	Restricted Intermediate Revenue	\$ 20,000		\$ -	\$ -	\$ -	\$ -
	State Revenue Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
R3299	Federal Revenue	\$ 189,240		\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ 189,240	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 863,008	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	\$ 315,861	\$ -	\$ -	\$ -	\$ -	\$ -
R5400	Beginning Fund Balance	247,867	331,846	-	-	-	-
	Other Resource Total	\$ 563,728	\$ 331,846	\$ -	\$ -	\$ -	\$ -
Total Willamette Promise Resources		\$ 1,426,736	\$ 331,846	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

WILLAMETTE PROMISE Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1430	High School Summer Program							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	7,239	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 7,239	\$ -	\$ -	\$ -	\$ -	\$ -
2122	Counseling Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2211	Improvement of Instruction Direction							
	100	Salaries	\$ 238,888	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	112,748	-	-	-	-	-
	300	Purchased Services	265,268	(1,555)	-	-	-	-
	400	Supplies & Materials	56,602	(129)	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	2,010	-	-	-	-	-
		Function Total	\$ 675,515	\$ (1,684)	\$ -	\$ -	\$ -	\$ -
2219	Other Improvement of Instruction Services							
	100	Salaries	\$ 142,239	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	71,912	-	-	-	-	-
	300	Purchased Services	75,854	(8)	-	-	-	-
	400	Supplies & Materials	43,224	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 333,230	\$ (8)	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

WILLAMETTE PROMISE Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2240	Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	8,800	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	440	-	-	-	-	-
		Function Total	\$ 9,240	\$ -	\$ -	\$ -	\$ -	\$ -
2630	Communication Services							
	100	Salaries	\$ 35,667	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	18,797	-	-	-	-	-
	300	Purchased Services	703	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 55,167	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Transfers of Funds							
	700		\$ 14,500	\$ 331,846	\$ -	\$ -	-	-
		Function Total	\$ 14,500	\$ 331,846	\$ -	\$ -	\$ -	\$ -
Total Willamette Promise Requirements			\$ 1,094,891	\$ 330,155	\$ -	\$ -	\$ -	\$ -

WESD

2025-26 Adopted Budget

Special Revenue Fund

Miscellaneous Grants & Programs

Grants and programs that individually have a budget of less than \$1 million (for FY 24/25) have been grouped together in this Miscellaneous Grants and Programs section. The primary reason for the significant drop in this budget is the expiration for the federal stimulus dollars provided to the agency. Starting in 2024-25, grants received by the WESD will remain in the Special Revenue Fund while programs that are marketed to other districts have moved to the Internal Service Fund.

Here is a listing of all grants with a budget of greater than \$100,000:

GRANT	AMOUNT
Medicaid / MAC.....	\$854,605
Infant & Early Childhood Mental Health.....	\$650,000
HECC Healthcare Workforce Ready.....	\$488,000
OR Textbook Media Center	\$480,402
Youth Transition Program.....	\$467,743
Oregon State Hospital	\$455,082
Transition Network Facilitator.....	\$307,923
Grow Your Own	\$305,814
Oregon School for the Deaf	\$186,261
Oregon Health Authority Pathways Scholarship.....	\$125,000
Prevention Specialist	\$120,000
Nutrition Services Mentor.....	\$100,000
All Other Grants	\$455,111

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS

Fund 200

Resources

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1920	Contributions/Donations	\$ 461,233	\$ 70,150	\$ 53,350	\$ -	\$ -	\$ -
R1940	Services to Other LEAs	777,514	194,141	105,000	105,000	105,000	105,000
R1960	Recovery of Prior Years' Expense	-	1,476	-	-	-	-
R1990	Miscellaneous	316,804	243,628	214,638	519,119	519,119	519,119
R1991	Medicaid	12,928	565	52,000	-	-	-
R1992	Erate	145,432	-	-	-	-	-
R1998	Intra-Agency Invoices	368,126	-	-	173,968	173,968	173,968
R1999	ODE Fed Non-Circular A-133	257,050	196,822	248,925	40,316	40,316	40,316
	Local Revenue Total	\$ 2,339,087	\$ 706,782	\$ 673,913	\$ 838,403	\$ 838,403	\$ 838,403
R2200	Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Intermediate Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants	\$ 12,173,863	\$ 1,163,819	\$ 2,883,853	\$ 2,857,998	\$ 2,857,998	\$ 2,857,998
	State Revenue Total	\$ 12,173,863	\$ 1,163,819	\$ 2,883,853	\$ 2,857,998	\$ 2,857,998	\$ 2,857,998
R4500	Restricted Federal through State	\$ 3,161,194	\$ 5,773,381	\$ 1,114,109	\$ 924,043	\$ 924,043	\$ 924,043
R4501	Medicaid Reimbursement EI	66,949	62,038	35,000	75,000	75,000	75,000
R4502	Medicaid Reimbursement ECSE	161,816	178,357	135,000	200,000	200,000	200,000
	Federal Revenue Total	\$ 3,389,959	\$ 6,013,776	\$ 1,284,109	\$ 1,199,043	\$ 1,199,043	\$ 1,199,043
	Total Revenue	\$ 17,902,909	\$ 7,884,377	\$ 4,841,875	\$ 4,895,444	\$ 4,895,444	\$ 4,895,444

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS

Fund 200

Resources

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R5160	Lease/Purchase	\$ 259,792	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	83,469	35,000	30,000	15,000	15,000	15,000
R5202	Resolution Transfers	4,037,941	-	176,381	-	-	-
R5400	Beginning Fund Balance	3,057,027	2,386,403	1,621,385	763,997	763,997	763,997
	Other Resource Total	\$ 7,438,229	\$ 2,421,403	\$ 1,827,766	\$ 778,997	\$ 778,997	\$ 778,997
TOTAL MISCELLANEOUS RESOURCES		\$ 25,341,137	\$ 10,305,780	\$ 6,669,641	\$ 5,674,441	\$ 5,674,441	\$ 5,674,441

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1000	Fiscal Balancing							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	300,000	300,000	300,000	300,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
1131	High School Instruction							
	100	Salaries	\$ 15,671	\$ 2,487	\$ 121,075	\$ -	\$ -	\$ -
	200	Benefits	6,739	973	76,635	-	-	-
	300	Purchased Services	42,308	70,211	59,322	158,000	158,000	158,000
	400	Supplies & Materials	350,780	62,515	165,080	418,220	418,220	418,220
	500	Capital Outlay	211,321	-	-	-	-	-
	600	Other Objects	37,634	2,455	1,295	29,280	29,280	29,280
		Function Total	\$ 664,454	\$ 138,641	\$ 423,408	\$ 605,500	\$ 605,500	\$ 605,500
1220	Restrictive Programs for Students with Disabilities							
	100	Salaries	\$ 183,282	\$ 189,033	\$ 204,161	\$ 222,726	\$ 222,726	\$ 222,726
	200	Benefits	104,277	111,265	119,133	150,040	150,040	150,040
	300	Purchased Services	9,027	22,770	42,385	11,065	11,065	11,065
	400	Supplies & Materials	74,240	13,917	20,747	41,447	41,447	41,447
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	22,175	3,294	500	4,000	4,000	4,000
		Function Total	\$ 393,002	\$ 340,279	\$ 386,925	\$ 429,278	\$ 429,278	\$ 429,278
1260	Treatment Services							
	100	Salaries	\$ 162,018	\$ -	\$ 331,104	\$ 222,643	\$ 222,643	\$ 222,643
	200	Benefits	59,924	-	205,170	153,121	153,121	153,121
	300	Purchased Services	3,057	843,801	531,800	650,600	650,600	650,600
	400	Supplies & Materials	-	7,900	15,363	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	13,455	-	-	-	-	-
		Function Total	\$ 238,453	\$ 851,701	\$ 1,083,437	\$ 1,026,364	\$ 1,026,364	\$ 1,026,364
1280	Alternative Education							
	100	Salaries	\$ 7,571	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	3,857	-	-	-	-	-
	300	Purchased Services	12,300	-	-	-	-	-
	400	Supplies & Materials	29,792	18,867	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	3,200	-	-	-	-	-
		Function Total	\$ 56,720	\$ 18,867	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1294	Youth Corrections Education							
	100	Salaries	\$ 51,896	\$ 134,970	\$ -	\$ -	\$ -	\$ -
	200	Benefits	20,412	72,230	-	-	-	-
	300	Purchased Services	424	1,125	2,413	-	-	-
	400	Supplies & Materials	85,724	7,752	27,290	29,702	29,702	29,702
	500	Capital Outlay	39,088	-	-	-	-	-
	600	Other Objects	10,249	4,511	-	-	-	-
		Function Total	\$ 207,793	\$ 220,588	\$ 29,702	\$ 29,702	\$ 29,702	\$ 29,702
2000	Fiscal Balancing							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	300,000	300,000	300,000	300,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
2115	Student Safety							
	100	Salaries	\$ 85,786	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	48,350	-	-	-	-	-
	300	Purchased Services	1,564	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 135,699	\$ -	\$ -	\$ -	\$ -	\$ -
2119	Attendance and Social Work Services							
	100	Salaries	\$ 223,881	\$ 123,972	\$ 88,213	\$ 54,404	\$ 54,404	\$ 54,404
	200	Benefits	97,794	59,521	39,773	29,363	29,363	29,363
	300	Purchased Services	31,705	22,154	37,860	38,120	38,120	38,120
	400	Supplies & Materials	14,719	7,295	28,581	23,813	23,813	23,813
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	12,973	90	100	100	100	100
		Function Total	\$ 381,073	\$ 213,032	\$ 194,527	\$ 145,800	\$ 145,800	\$ 145,800
2126	Placement Services							
	100	Salaries	\$ 282,833	\$ 259,093	\$ 275,796	\$ 363,360	\$ 363,360	\$ 363,360
	200	Benefits	176,227	166,638	173,353	250,022	250,022	250,022
	300	Purchased Services	156,931	23,327	185,467	58,012	58,012	58,012
	400	Supplies & Materials	8,869	8,473	32,385	70,069	70,069	70,069
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	30,133	850	-	22,396	22,396	22,396
		Function Total	\$ 654,993	\$ 458,381	\$ 667,002	\$ 763,859	\$ 763,859	\$ 763,859

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2129	Guidance Services							
	100	Salaries	\$ 90,899	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	49,284	-	-	-	-	-
	300	Purchased Services	59,396	-	-	-	-	-
	400	Supplies & Materials	855	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	10	-	-	-	-	-
		Function Total	\$ 200,444	\$ -	\$ -	\$ -	\$ -	\$ -
2132	Medical Services							
	100	Salaries	\$ -		\$ -	\$ -	\$ -	\$ -
	200	Benefits	-		-	-	-	-
	300	Purchased Services	1,230		-	-	-	-
	400	Supplies & Materials	-		-	-	-	-
	500	Capital Outlay	-		-	-	-	-
	600	Other Objects	400		-	-	-	-
		Function Total	\$ 1,631	\$ -	\$ -	\$ -	\$ -	\$ -
2134	Nursing Services							
	100	Salaries	\$ 226,129		\$ -	\$ -	\$ -	\$ -
	200	Benefits	123,862		-	-	-	-
	300	Purchased Services	393,305		-	-	-	-
	400	Supplies & Materials	687		-	-	-	-
	500	Capital Outlay	-		-	-	-	-
	600	Other Objects	447		-	-	-	-
		Function Total	\$ 744,430	\$ -	\$ -	\$ -	\$ -	\$ -
2135	Medicaid							
	100	Salaries	\$ -	\$ 23,181	\$ 60,328	\$ 61,337	\$ 61,337	\$ 61,337
	200	Benefits	-	15,266	40,149	46,908	46,908	46,908
	300	Purchased Services	14,783	1,289	624,523	1,360	1,360	1,360
	400	Supplies & Materials	-		-	60,000	60,000	60,000
	500	Capital Outlay	-		-	-	-	-
	600	Other Objects	80	(1,500)	-	-	-	-
		Function Total	\$ 14,863	\$ 38,236	\$ 725,000	\$ 169,605	\$ 169,605	\$ 169,605
2140	Psychological Services							
	100	Salaries	\$ 166,276	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	84,749	-	-	30	30	30
	300	Purchased Services	563,891	-	2,332	16,920	16,920	16,920
	400	Supplies & Materials	2,892	-	1,928	2,053	2,053	2,053
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	516	516	516
		Function Total	\$ 817,807	\$ -	\$ 4,260	\$ 19,519	\$ 19,519	\$ 19,519

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2150	Speech Pathology and Audiology Services							
	100	Salaries	\$ 480	\$ -	\$ -	\$ 9,018	\$ 9,018	\$ 9,018
	200	Benefits	191	-	-	7,724	7,724	7,724
	300	Purchased Services	33,275	-	47,075	53,254	53,254	53,254
	400	Supplies & Materials	-	-	2,999	2,342	2,342	2,342
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	2,076	-	-	2,100	2,100	2,100
		Function Total	\$ 36,022	\$ -	\$ 50,074	\$ 74,438	\$ 74,438	\$ 74,438
2159	Audiology Equipment & Repair							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	663	1,500	2,500	2,500	2,500
	400	Supplies & Materials	76,523	61,877	75,000	75,000	75,000	75,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	591	500	1,000	1,000	1,000
		Function Total	\$ 76,523	\$ 63,131	\$ 77,000	\$ 78,500	\$ 78,500	\$ 78,500
2160	Other Student Treatment Services							
	100	Salaries	\$ 630,154	\$ 689,881	\$ 21,448	\$ 17,178	\$ 17,178	\$ 17,178
	200	Benefits	\$ 341,190	\$ 374,278	\$ 11,255	\$ 11,096	\$ 11,096	\$ 11,096
	300	Purchased Services	313,628	4,757	27,812	104,130	104,130	104,130
	400	Supplies & Materials	\$ 31,493	\$ 2,188	\$ 54,181	\$ 32,163	\$ 32,163	\$ 32,163
	500	Capital Outlay	\$ 11,350	\$ -	\$ -	\$ -	\$ -	\$ -
	600	Other Objects	6,063	213	-	5,288	5,288	5,288
		Function Total	\$ 1,333,879	\$ 1,071,317	\$ 114,696	\$ 169,855	\$ 169,855	\$ 169,855
2190	Service Direction, Student Support Services							
	100	Salaries	\$ -	\$ -	\$ 135,772	\$ 139,845	\$ 139,845	\$ 139,845
	200	Benefits	-	-	69,862	84,970	84,970	84,970
	300	Purchased Services	-	-	1,360	200	200	200
	400	Supplies & Materials	-	-	10,000	11,829	11,829	11,829
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 216,993	\$ 236,844	\$ 236,844	\$ 236,844
2210	Improvement of Instruction Services							
	100	Salaries	\$ 503,233	\$ 432,200	\$ 51,537	\$ 24,474	\$ 24,474	\$ 24,474
	200	Benefits	201,009	246,343	27,688	15,772	15,772	15,772
	300	Purchased Services	2,387,050	274,276	355,991	4,050	4,050	4,050
	400	Supplies & Materials	106,930	131,841	225,696	2,704	2,704	2,704
	500	Capital Outlay	-	15,875	-	-	-	-
	600	Other Objects	152,206	-	5,000	3,000	3,000	3,000
		Function Total	\$ 3,350,428	\$ 1,100,535	\$ 665,911	\$ 50,000	\$ 50,000	\$ 50,000

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2220	Educational Media Services							
	100	Salaries	\$ 173,100	\$ 170,527	\$ 198,992	\$ 168,429	\$ 168,429	\$ 168,429
	200	Benefits	106,496	109,184	126,322	129,522	129,522	129,522
	300	Purchased Services	91,580	83,905	94,010	94,080	94,080	94,080
	400	Supplies & Materials	182,184	129,563	82,759	61,178	61,178	61,178
	500	Capital Outlay	-	-	-	27,193	27,193	27,193
	600	Other Objects	25,774	32	-	-	-	-
		Function Total	\$ 579,134	\$ 493,211	\$ 502,083	\$ 480,402	\$ 480,402	\$ 480,402
2230	Assessment and Testing							
	100	Salaries	\$ 19,706		\$ -	\$ -	\$ -	\$ -
	200	Benefits	10,731		-	-	-	-
	300	Purchased Services	53,947		-	20,000	20,000	20,000
	400	Supplies & Materials	35,583	19,134	-	23,000	23,000	23,000
	500	Capital Outlay	-	19,005	-	-	-	-
	600	Other Objects	1,290		-	1,000	1,000	1,000
		Function Total	\$ 121,258	\$ 38,139	\$ -	\$ 44,000	\$ 44,000	\$ 44,000
2240	Instructional Staff Development							
	100	Salaries	\$ 4,044	\$ 56,236	\$ 54,084	\$ 58,958	\$ 58,958	\$ 58,958
	200	Benefits	2,062	19,964	18,923	29,457	29,457	29,457
	300	Purchased Services	30,855	30,533	-	84	84	84
	400	Supplies & Materials	4,874	2,838	3,286	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,060	465	1,064	5,310	5,310	5,310
		Function Total	\$ 42,895	\$ 110,036	\$ 77,356	\$ 93,809	\$ 93,809	\$ 93,809
2310	Board of Education							
	100	Salaries	\$ 247,076	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	87,786	-	-	-	-	-
	300	Purchased Services	20,758	-	-	-	-	-
	400	Supplies & Materials	24,006	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,362	-	-	-	-	-
		Function Total	\$ 380,988	\$ -	\$ -	\$ -	\$ -	\$ -
2410	Office of the Principal							
	100	Salaries	\$ -	\$ 60,336	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	27,505	-	-	-	-
	300	Purchased Services	6,400	10,980	-	-	-	-
	400	Supplies & Materials	-	4,761	745	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	1,173	-	-	-	-
		Function Total	\$ 6,400	\$ 104,755	\$ 745	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2520	Fiscal Services							
	100	Salaries	\$ 443,400	\$ 13,615	\$ -	\$ -	\$ -	\$ -
	200	Benefits	139,761	8,601	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	325	267,565	195,762	107,330	107,330	107,330
		Function Total	\$ 583,485	\$ 289,781	\$ 195,762	\$ 107,330	\$ 107,330	\$ 107,330
2540	Facilities							
	100	Salaries	\$ 70,699	\$ 8,366	\$ -	\$ -	\$ -	\$ -
	200	Benefits	43,266	4,186	-	-	-	-
	300	Purchased Services	229,873	18,989	6,000	-	-	-
	400	Supplies & Materials	129,532	260	-	-	-	-
	500	Capital Outlay	70,804	127,093	179,000	-	-	-
	600	Other Objects	5,384	-	-	-	-	-
		Function Total	\$ 549,557	\$ 158,894	\$ 185,000	\$ -	\$ -	\$ -
2550	Student Transportation							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	45,000	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
2570	Internal Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	1,965	4,705	-	-	-	-
	400	Supplies & Materials	187	-	18,952	18,299	18,299	18,299
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 2,152	\$ 4,705	\$ 18,952	\$ 18,299	\$ 18,299	\$ 18,299
2620	Planning, Research, Eval							
	100	Salaries	\$ 333,294	\$ 99,862	\$ 133,327	\$ 124,538	\$ 124,538	\$ 124,538
	200	Benefits	158,340	57,756	74,131	75,417	75,417	75,417
	300	Purchased Services	238,225	47,200	108,706	90,070	90,070	90,070
	400	Supplies & Materials	47,809	25,436	64,871	63,598	63,598	63,598
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	21,168	653	650	650	650	650
		Function Total	\$ 798,837	\$ 230,907	\$ 381,685	\$ 354,273	\$ 354,273	\$ 354,273

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2630	Information Services							
	100	Salaries	\$ 61,044	\$ 13,681	\$ -	\$ -	\$ -	\$ -
	200	Benefits	31,486	7,864	-	-	-	-
	300	Purchased Services	91,227	-	-	-	-	-
	400	Supplies & Materials	20,390	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,152	-	-	-	-	-
		Function Total	\$ 205,298	\$ 21,545	\$ -	\$ -	\$ -	\$ -
2640	Human Resources							
	100	Salaries	\$ 17,876	\$ 14,115	\$ -	\$ -	\$ -	\$ -
	200	Benefits	10,304	7,650	-	-	-	-
	300	Purchased Services	1,746	-	-	-	-	-
	400	Supplies & Materials	5,778	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	3,332	-	-	-	-	-
		Function Total	\$ 39,036	\$ 21,765	\$ -	\$ -	\$ -	\$ -
2660	Technology Services							
	100	Salaries	\$ 125,934	\$ 94,144	\$ -	\$ -	\$ -	\$ -
	200	Benefits	57,549	46,776	-	-	-	-
	300	Purchased Services	207,003	2,180	-	-	-	-
	400	Supplies & Materials	183,150	-	-	-	-	-
	500	Capital Outlay	49,836	-	-	-	-	-
	600	Other Objects	3,986	-	-	-	-	-
		Function Total	\$ 627,457	\$ 143,100	\$ -	\$ -	\$ -	\$ -
2691	Nutrition Services Mentor							
	100	Salaries	\$ -	\$ -	\$ 56,796	\$ 56,796	\$ 56,796	\$ 56,796
	200	Benefits	-	-	34,376	34,376	34,376	34,376
	300	Purchased Services	-	-	1,080	1,080	1,080	1,080
	400	Supplies & Materials	-	-	1,247	1,247	1,247	1,247
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	6,500	6,500	6,500	6,500
		Function Total	\$ -	\$ -	\$ -	\$ 99,999	\$ 99,999	\$ 99,999
3120	Food Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	50,380	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 50,380	\$ -	\$ -	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
3300	Community Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ 7,832	\$ 7,832	\$ 7,832
	200	Benefits	-	-	-	4,798	4,798	4,798
	300	Purchased Services	-	-	15,000	19,016	19,016	19,016
	400	Supplies & Materials	-	-	19,123	10,419	10,419	10,419
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 34,123	\$ 42,065	\$ 42,065	\$ 42,065
4150	Building Acquisition, Construction, and Improvement							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	19,996	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	7,452,562	28,841	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 7,452,562	\$ 48,837	\$ -	\$ -	\$ -	\$ -
5200	Transfers of Funds							
	700	Transfers	2,866,904	1,015,937	35,000	35,000	35,000	35,000
		Function Total	\$ 2,866,904	\$ 1,015,937	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
TOTAL MISCELLANEOUS REQUIREMENTS			\$ 23,659,557	\$ 7,196,320	\$ 6,669,641	\$ 5,674,441	\$ 5,674,441	\$ 5,674,441

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WESD

2025-26 Adopted Budget

Debt Service Fund



Debt Service Fund

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

Two activities are tracked within the Fund:

- 2016 Full Faith and Credit Obligation for the Marion Center renovation.
- Three separate PERS Bonds for the Unfunded Actuarial Liability related to PERS pensions.



WESD 2025-26 Adopted Budget

Resource Summary Debt Service Fund

Fund 300

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1500	Earnings on Investments	\$ 8,530	\$ 16,758	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,980
R1970	Services To Other Funds	2,632,699	2,751,027	2,887,979	3,247,558	3,247,558	3,021,494
R5200	Transfer From General Fund	516,936	516,937	508,956	510,936	510,936	508,956
R5400	Beginning Fund Balance	183	8,530	5,000	3,000	3,000	3,000
	Program Total	\$ 3,158,348	\$ 3,293,252	\$ 3,404,935	\$ 3,764,494	\$ 3,764,494	\$ 3,538,430

TOTAL DEBT SERVICE RESOURCES **\$ 3,158,348 \$ 3,293,252 \$ 3,404,935 \$ 3,764,494 \$ 3,764,494 \$ 3,538,430**

Requirements Summary Debt Service Fund

Fund 300

Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
5100	Debt Service						
610	Redemption of Principal	\$ 1,206,923	\$ 2,570,025	\$ 2,823,456	\$ 3,097,006	\$ 3,097,006	\$ 3,097,006
620	Interest	1,942,894	706,467	581,479	667,488	667,488	441,424
	Program Total	\$ 3,149,817	\$ 3,276,492	\$ 3,404,935	\$ 3,764,494	\$ 3,764,494	\$ 3,538,430

TOTAL DEBT SERVICE REQUIREMENTS **\$ 3,149,817 \$ 3,276,492 \$ 3,404,935 \$ 3,764,494 \$ 3,764,494 \$ 3,538,430**

WESD 2025-26 Adopted Budget

Change in Full Faith & Credit Bonds during 2025-26 Fiscal Year

Full Faith & Credit Bonds Marion Center Renovation	Interest Rate	Loan Balance June 30, 2025	Principal Reduction	Loan Balance June 30, 2026	Annual Service 2025-2026
Series 2016 FFC					
Original issue \$6,700,000	1.89%				
15 years:					
Principal		\$2,906,342	(\$462,006)	\$2,444,336	\$516,936
Total Full Faith & Credit Bonds		\$2,906,342	(\$462,006)	\$2,444,336	\$516,936

Changes in PERS UAL Bonds during the 2025-26 Fiscal Year

PERS UAL Bonds	Interest Rates	Loan Balances June 30, 2025	Principal Reductions	Loan Balances June 30, 2026	Annual Service 2025-2026
Series 2003 (WESD)					
Original issue \$15,260,920	1.5-6.27%				
26 years:					
Principal		\$4,850,000	(\$1,840,000)	\$3,010,000	\$2,115,480
Series 2003 (Yamhill ESD)					
Original issue \$3,441,101	2.76-6.27%				
26 years:					
Principal		\$1,125,000	(\$425,000)	\$700,000	\$488,900
Series 2005 (Combined)					
Original issue \$3,765,000	4.113-4.759%				
24 years:					
Principal		\$990,000	(\$370,000)	\$620,000	\$417,114
Total PERS UAL Bonds		\$6,965,000	(\$2,635,000)	\$4,330,000	\$3,021,494

WESD 2025-26 Adopted Budget

Future maturities of debt and bonds outstanding as of June 30, 2025 are as follows:

Full Faith & Credit Bonds - Marion Center Renovation Series 2016

Fiscal Year Ending	Principal	Interest
2026	462,006	54,930
2027	470,737	46,198
2028	479,635	37,301
2029	488,700	28,236
2030	497,936	19,000
2031	507,347	9,589
Total	\$ 2,906,361	\$ 195,254

PERS UAL Bonds

Fiscal Year Ending	Series 2003 Willamette ESD		Series 2003 Yamhill ESD		Series 2005 Combined	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	1,840,000	275,480	425,000	63,900	370,000	47,114
2027	2,040,000	170,968	475,000	39,760	405,000	29,506
2028	970,000	55,096	225,000	12,780	215,000	10,232
Total	\$ 4,850,000	\$ 501,544	\$ 1,125,000	\$ 116,440	\$ 990,000	\$ 86,852

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WESD

2025-26 Adopted Budget

Capital Projects Fund



Capital Projects Fund

The Capital Projects Fund accounts for resources used and expenditures incurred to acquire, construct, or make capital improvements to facilities. The agency has utilized the Capital Projects Fund to account for the renovation of the WESD Yamhill Center in McMinnville. The building renovation is complete and provides significant improvements to classrooms and building systems such as mechanical and electrical.

New last fiscal year is the addition of funding in the Capital Projects Fund for general WESD facility needs that reach the capital project threshold (e.g. roofing, HVAC, and parking lots). There is \$225,000 programmed in the General Fund as a transfer to this new activity. Funds not utilized will be carried over from year to year.



WESD 2025-26 Adopted Budget

Resources Summary Capital Projects Fund

Fund 400

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	2,940,000	274,939	475,000	225,000	225,000	225,000
R5400	Beginning Fund Balance	-	2,216,848	-	-	-	-
	Program Total	\$ 2,940,000	\$ 2,491,787	\$ 475,000	\$ 225,000	\$ 225,000	\$ 225,000

TOTAL CAPITAL PROJECTS RESOURCES \$ 2,940,000 \$ 2,491,787 \$ 475,000 \$ 225,000 \$ 225,000 \$ 225,000

Requirements Summary Capital Projects Fund

Fund 400

Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
4000	Building Construction and Improvement						
300	Purchased Services	\$ 275,687	\$ 133,133	\$ -	\$ -	\$ -	\$ -
400	Supplies & Materials	-	34,138	-	-	-	-
500	Capital Outlay	447,465	2,322,527	475,000	225,000	225,000	225,000
600	Other Objects	-	1,988	-	-	-	-
700	Transfer	-	-	-	-	-	-
	Program Total	\$ 723,152	\$ 2,491,787	\$ 475,000	\$ 225,000	\$ 225,000	\$ 225,000

TOTAL CAPITAL PROJECTS REQUIREMENTS \$ 723,152 \$ 2,491,787 \$ 475,000 \$ 225,000 \$ 225,000 \$ 225,000

WESD 2025-26 Adopted Budget

Resources Detail Capital Projects Yamhill Center Remodel

Fund 400

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	2,940,000	-	250,000	-	-	-
R5400	Beginning Fund Balance	-	-	-	-	-	-
	Program Total	\$ 2,940,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -

TOTAL CAPITAL PROJECTS RESOURCES \$ 2,940,000 \$ - \$ 250,000 \$ - \$ - \$ -

Requirements Detail Capital Projects Yamhill Center Remodel

Fund 400

Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
4000	Building Construction and Improvement						
300	Purchased Services	\$ 275,687	\$ 133,133	\$ -	\$ -	\$ -	\$ -
400	Supplies & Materials	-	34,138	-	-	-	-
500	Capital Outlay	447,465	2,322,527	250,000	-	-	-
600	Other Objects	-	1,988	-	-	-	-
700	Transfer	-	-	-	-	-	-
	Program Total	\$ 723,152	\$ 2,491,786	\$ 250,000	\$ -	\$ -	\$ -

TOTAL CAPITAL PROJECTS REQUIREMENTS \$ 723,152 \$ 2,491,786 \$ 250,000 \$ - \$ - \$ -

WESD 2025-26 Adopted Budget

Resources Detail WESD Facilities Capital Needs

Fund 400

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	-	-	225,000	225,000	225,000	225,000
R5400	Beginning Fund Balance	-	-	-	-	-	-
	Program Total	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000

TOTAL CAPITAL PROJECTS RESOURCES \$ - \$ - \$ 225,000 \$ 225,000 \$ 225,000 \$ 225,000

Requirements Detail WESD Facilities Capital Needs

Fund 400

Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
4000	Building Construction and Improvement						
300	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Supplies & Materials	-	-	-	-	-	-
500	Capital Outlay	-	-	225,000	225,000	225,000	225,000
600	Other Objects	-	-	-	-	-	-
700	Transfer	-	-	-	-	-	-
	Program Total	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000

TOTAL CAPITAL PROJECTS REQUIREMENTS \$ - \$ - \$ 225,000 \$ 225,000 \$ 225,000 \$ 225,000

Anticipated 2025-2026 Projects

Marion Center Partial Parking Lot Rehabilitation

2024-2025 Projects

Marion Center Partial Roof Rehabilitation

Marion Center Partial Parking Lot Rehabilitation

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WESD

2025-26 Adopted Budget

Internal Service Fund

Beginning with the 2024-25 budget, programs and services that are marketed to other school districts are also captured in the Internal Service Fund (as opposed to the Special Revenue Fund). This is to better segregate and properly categorize the expenditures. Internal Service Funds account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.

Programs and services with budgets of greater than \$1 million have been broken out separately within the Internal Service Fund. Programs and services with budgets of less than \$1 million are combined in a Miscellaneous section.



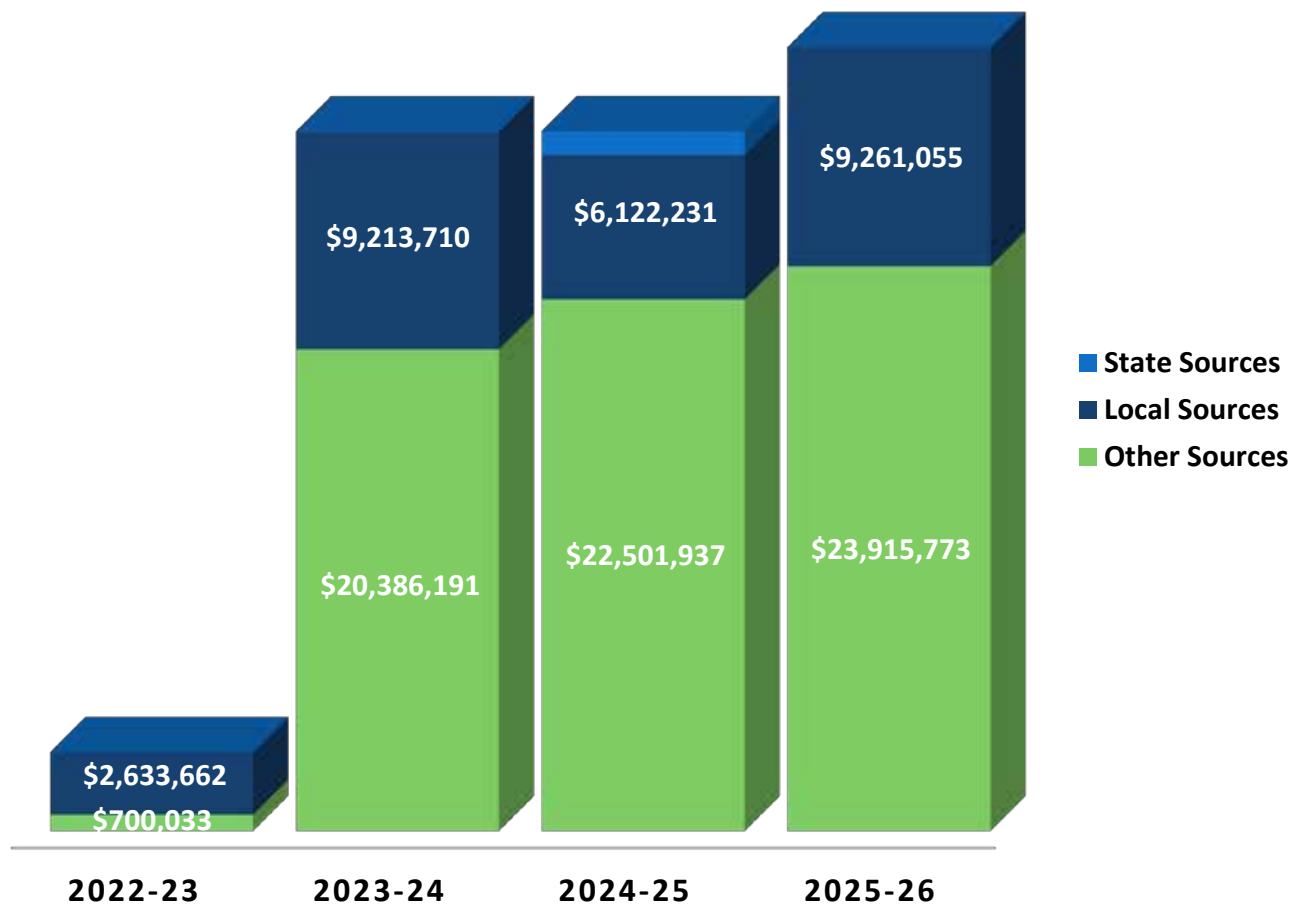
WESD 2025-26 Adopted Budget

Resource Summary Internal Service Fund

Fund 600

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
R1000	Local Sources	\$ 2,633,662	\$ 9,213,710	\$ 6,122,231	\$ 9,261,055
R2000	Intermediate Sources	-	-	-	-
R3000	State Sources	-	15,000	1,000,000	-
R4000	Federal Sources	-	-	-	-
R5000	Other Sources	700,033	20,386,191	22,501,937	23,915,773
Internal Service Fund Total		\$ 3,333,696	\$ 29,614,901	\$ 29,624,168	\$ 33,176,828

Revenue Comparison



WESD 2025-26 Adopted Budget

Internal Service Fund Resources

Fund 600

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted
R1740	Student Fees	\$ -	\$ 116,424	\$ 55,000	\$ 55,000
R1920	Contributions/Donations	-	8,679	15,000	10,000
R1940	Services to Other LEAs	2,020,817	7,407,184	4,816,699	7,591,811
R1960	Recovery Prior Years	176	-	-	-
R1990	Miscellaneous	18,582	339,693	-	889,539
R1992	Last Mile/E-Rate	-	129,703	-	-
R1998	Intra-Agency Invoices	594,088	1,212,027	1,235,532	714,705
	Local Revenue Total	\$ 2,633,662	\$ 9,213,710	\$ 6,122,231	\$ 9,261,055
R2200	Restricted Revenue	\$ -	\$ -	\$ -	\$ -
	Intermediate Revenue Total	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ -	\$ 15,000	\$ 1,000,000	\$ -
	State Revenue Total	\$ -	\$ 15,000	\$ 1,000,000	\$ -
R4500	Restricted Federal through State	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 2,633,662	\$ 9,228,710	\$ 7,122,231	\$ 9,261,055
R5160	Lease Purchase Receipts	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	-	2,528,583	67,785	123,000
R5202	Resolution Transfers	-	17,176,556	21,708,077	22,487,196
R5400	Beginning Fund Balance	700,033	681,053	726,075	1,305,577
	Other Resource Total	\$ 700,033	\$ 20,386,191	\$ 22,501,937	\$ 23,915,773
TOTAL INTERNAL SERVICE FUND RESOURCES		\$ 3,333,696	\$ 29,614,901	\$ 29,624,168	\$ 33,176,828

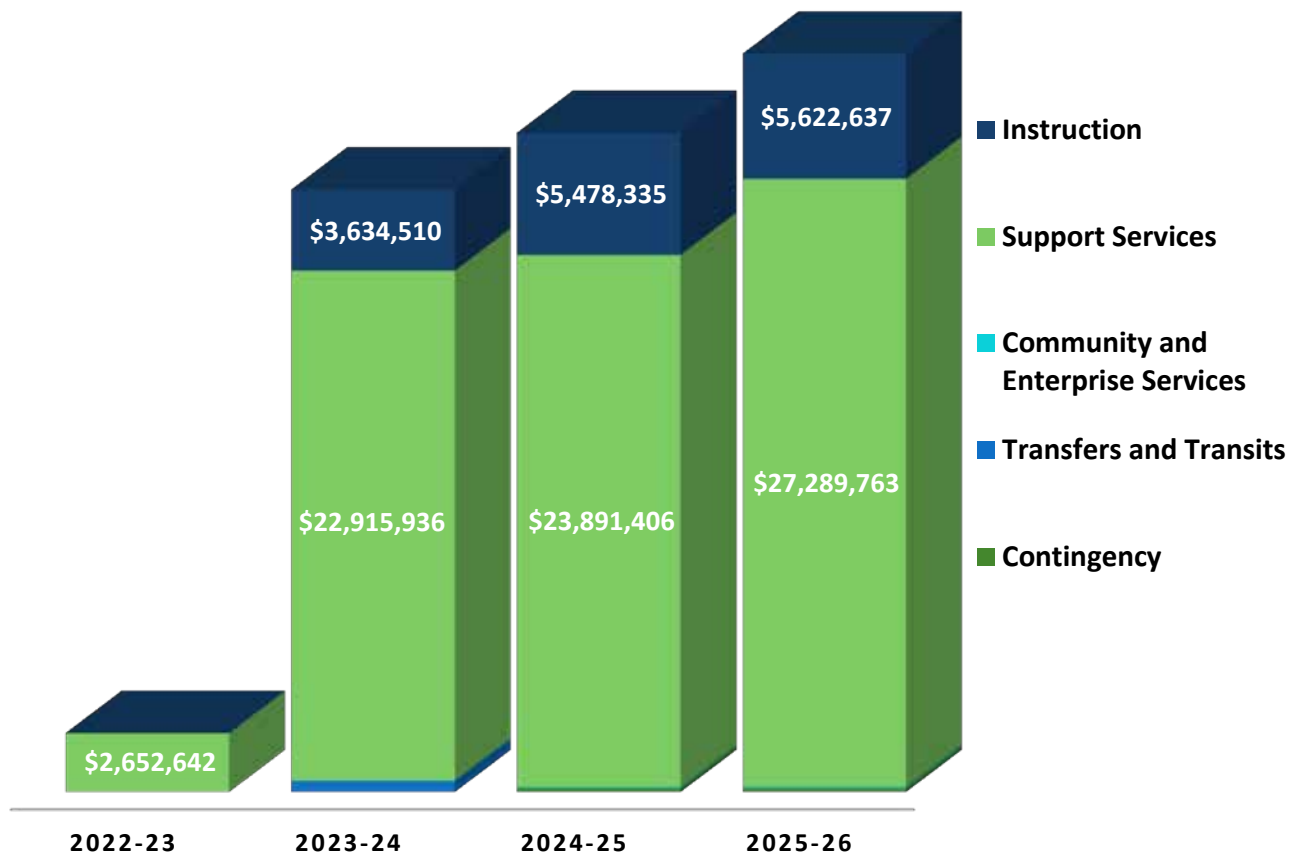
WESD 2025-26 Adopted Budget

Requirements Summary by Major Function

Fund 600

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Adopted	2025-26 FTE
1000	Instruction	\$ -	\$ 3,634,510	\$ 5,478,335	48.06	\$ 5,622,637	46.80
2000	Support Services	2,652,642	22,915,936	23,891,406	132.11	27,289,763	135.54
3000	Community and Enterprise Services	-	9,686	60,100		70,100	
4000	Facility Acquisition	-	-	-		-	
5000	Transfers and Transits	-	512,227	-		-	
6000	Contingency	-	-	194,327		194,327	
		\$ 2,652,642	\$ 27,072,359	\$ 29,624,168	180.17	\$ 33,176,828	182.34

Comparison by Function



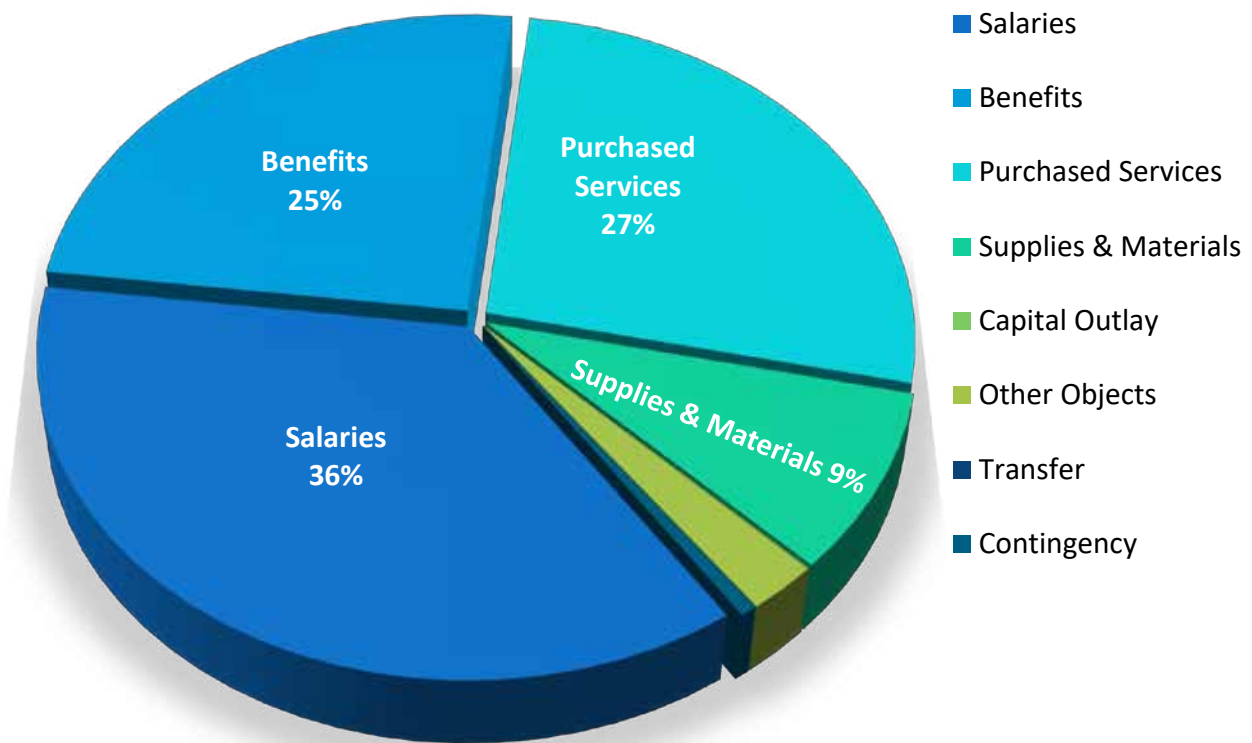
WESD 2025-26 Adopted Budget

Requirements Summary by Major Account

Fund 600

Account Group	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Adopted	2025-26 FTE
100	Salaries	\$ 1,155,764	\$ 8,802,571	\$ 10,764,146	147.54	\$ 12,080,848	151.24
200	Benefits	668,427	5,044,861	6,436,447		8,237,736	
300	Purchased Services	568,027	10,375,997	9,568,125	32.63	8,843,107	31.10
400	Supplies & Materials	229,934	2,240,662	2,520,083		2,984,972	
500	Capital Outlay	18,040	835	20,000		10,000	
600	Other Objects	12,450	95,205	121,041		825,838	
700	Transfer	-	512,227	-		-	
800	Contingency	-	-	194,327		194,327	
		\$ 2,652,642	\$ 27,072,359	\$ 29,624,168	180.17	\$ 33,176,828	182.34

Comparison by Object



WESD 2025-26 Adopted Budget

FTE by Function

Fund 600

Function	Function Title	Major Account	Account Title	2022-23 FTE	2023-24 FTE	2024-25 FTE	2025-26 FTE
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INSTRUCTION

1131	High School Instruction	100	Salaries	-	-	12.00	11.00
1280	Alternative Education	100	Salaries	-	-	33.86	32.75
		300	Purchased Services	-	-	2.20	3.05

TOTAL INSTRUCTION

- - 48.06 46.80

SUPPORT SERVICES

2115	Student Safety	100	Salaries	-	-	0.68	1.00
2119	Attendance and Social Work Services	100	Salaries	-	-	1.30	2.15
2122	Counseling Services	100	Salaries	-	-	1.00	1.00
2126	Placement Services	100	Salaries	-	-	-	-
2129	Guidance Services	100	Salaries	-	-	1.75	1.75
2134	Nursing Services	100	Salaries	-	-	6.09	6.99
		300	Purchased Services	-	-	0.69	1.35
2140	Psychological Services	100	Salaries	-	-	2.54	3.04
		300	Purchased Services	-	-	3.39	2.21
2150	Speech Pathology and Audiology Services	100	Salaries	-	-	12.76	13.30
		300	Purchased Services	-	-	9.48	8.21
2160	Other Student Treatment Services	100	Salaries	-	-	27.70	32.61
		300	Purchased Services	-	-	16.87	16.28
2190	Service Direction, Student Support Services	100	Salaries	-	-	0.85	0.40
2210	Improvement of Instruction Services	100	Salaries	-	-	5.75	6.40
2211	Service Direction, Improvement of Inst.	100	Salaries	-	-	1.85	1.85
2230	Assessment and Testing	100	Salaries	-	-	-	-
2310	Board of Education	100	Salaries	-	-	2.25	2.25

WESD 2025-26 Adopted Budget

FTE by Function

Fund 600

Function	Function Title	Major Account	Account Title	2022-23 FTE	2023-24 FTE	2024-25 FTE	2025-26 FTE
SUPPORT SERVICES							
2410	Office of the Principal	100	Salaries	-	-	7.30	6.70
2520	Business Services	100	Salaries	-	-	0.40	0.70
2524	Payroll Service	100	Salaries	0.15	0.15	0.15	0.15
2540	Facilities	100	Salaries	-	-	2.05	1.98
2620	Planning, Research, Eval	100	Salaries	1.71	1.71	0.90	1.35
2630	Information Services	100	Salaries	-	-	4.00	4.00
2660	Technology Services	100	Salaries	14.92	14.92	22.36	19.28
2691	Nutrition Services Mentor	100	Salaries	-	-	-	0.60
TOTAL SUPPORT SERVICES				16.78	16.78	132.11	135.54
TOTAL INTERNAL SERVICE FUND				16.78	16.78	180.17	182.34

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WESD

2025-26 Adopted Budget

Internal Service Fund

OASIS/OASIS II

The OASIS/Behavior Intervention Program serves mainly 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 is a key program component, and parents are invited to be involved in learning skills and supporting their student. A full-time social worker/mental health professional provides assistance to staff, students, and families.

OASIS II is a program that we are offering in response to the needs of our partner districts that offers a placement for special education students who experience low cognition and high behaviors; for students who need intensive supports beyond a functional life skill setting in a district. This program is staffed with a high student teacher ratio. It adds to the continuum of services.

Beginning in 2024-25 this program was moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

OASIS / BEHAVIOR INTERVENTION PROGRAM

Fund 600

Resources

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ -	\$ 507,525	\$ -	\$ 1,047,400	\$ 1,047,400	\$ 1,047,400
	Local Revenue Total	\$ -	\$ 507,525	\$ -	\$ 1,047,400	\$ 1,047,400	\$ 1,047,400
	Total Revenue	\$ -	\$ 507,525	\$ -	\$ 1,047,400	\$ 1,047,400	\$ 1,047,400
R5200	Interfund Transfers	\$ -	\$ 27,004				
R5202	LEA Resolution Transfer	-	2,356,538	4,074,580	3,534,967	3,534,967	3,534,967
	Other Resource Total	\$ -	\$ 2,383,542	\$ 4,074,580	\$ 3,534,967	\$ 3,534,967	\$ 3,534,967
Total OASIS Resources		\$ -	\$ 2,891,067	\$ 4,074,580	\$ 4,582,367	\$ 4,582,367	\$ 4,582,367

WESD 2025-26 Adopted Budget

OASIS / BEHAVIOR INTERVENTION PROGRAM Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1280	Alternative Education							
	100	Salaries	\$ -	\$ 1,266,246	\$ 1,980,814	\$ 2,032,383	\$ 2,032,383	\$ 2,032,383
	200	Benefits	-	844,238	1,303,075	1,464,879	1,464,879	1,464,879
	300	Purchased Services	-	343,831	313,293	388,125	388,125	388,125
	400	Supplies & Materials	-	78,174	149,422	157,890	157,890	157,890
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	1,397	1,200	1,200	1,200	1,200
		Function Total	\$ -	\$ 2,533,886	\$ 3,747,804	\$ 4,044,477	\$ 4,044,477	\$ 4,044,477
2410	Office of the Principal							
	100	Salaries	\$ -	\$ 130,227	\$ 183,965	\$ 228,332	\$ 228,332	\$ 228,332
	200	Benefits	-	66,776	100,252	153,647	153,647	153,647
	300	Purchased Services	-	2,179	-	-	-	-
	400	Supplies & Materials	-	680	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 199,862	\$ 284,217	\$ 381,979	\$ 381,979	\$ 381,979
2520	Business Services							
	100	Salaries	\$ -	\$ 1,196	\$ 1,229	\$ -	\$ -	\$ -
	200	Benefits	-	754	775	-	-	-
	300	Purchased Services	-	26	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	111,765	111,765	111,765
		Function Total	\$ -	\$ 1,976	\$ 2,005	\$ 111,765	\$ 111,765	\$ 111,765
2540	Facilities							
	100	Salaries	\$ -	\$ 21,063	\$ 21,736	\$ 22,391	\$ 22,391	\$ 22,391
	200	Benefits	-	18,755	18,819	21,755	21,755	21,755
	300	Purchased Services	-	1,117	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 40,935	\$ 40,555	\$ 44,146	\$ 44,146	\$ 44,146
5200	Transfers of Funds							
	700	Transfer	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total OASIS Requirements			\$ -	\$ 2,776,660	\$ 4,074,580	\$ 4,582,367	\$ 4,582,367	\$ 4,582,367

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WESD

2025-26 Adopted Budget

Internal Service Fund

Evaluations: Early Intervention/ Early Childhood Special Education

On behalf of the local school districts, EI/ECSE processes referrals for children Birth to age 5 from a variety of sources including medical and community providers. When information is presented, teams meet with parents/guardians as well as other team members to determine if a screening and/or evaluations is appropriate. Based on the concerns and team recommendation EI/ECSE staff gather medical and developmental history, conduct assessments in developmental domains, do observations and complete eligibility as required by the Oregon Department of Education. Children may be found eligible under a developmental delay or a categorical eligibility such as Autism Spectrum Disorder, Emotional Behavior Disability, Other Health Impairment, Orthopedic Impairment, Speech Language Impairment, or Traumatic Brain Injury. Beginning in 2024-25 this program was moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

EARLY INTERVENTION EVALUATIONS

Fund 600

Resources

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ -	\$ 16,703	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ -	\$ 16,703	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ -	\$ 16,703	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	\$ -	\$ 238,888	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	-	2,211,542	3,503,838	4,389,092	4,389,092	4,389,092
	Other Resource Total	\$ -	\$ 2,450,429	\$ 3,503,837	\$ 4,389,092	\$ 4,389,092	\$ 4,389,092
Total EI Evals Resources		\$ -	\$ 2,467,133	\$ 3,503,838	\$ 4,389,092	\$ 4,389,092	\$ 4,389,092

WESD 2025-26 Adopted Budget

EARLY INTERVENTION EVALUATIONS Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1260	EI EVAL							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	390	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 390	\$ -	\$ -	\$ -	\$ -
2160	Student Treatment Services							
	100	Salaries	\$ -	\$ 794,405	\$ 1,142,461	\$ 1,540,897	\$ 1,540,897	\$ 1,540,897
	200	Benefits	-	466,335	646,552	972,724	972,724	972,724
	300	Purchased Services	-	1,177,915	1,570,772	1,518,130	1,518,130	1,518,130
	400	Supplies & Materials	-	9,356	61,256	70,000	70,000	70,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	80,263	80,263	80,263
		Function Total	\$ -	\$ 2,448,011	\$ 3,421,041	\$ 4,182,015	\$ 4,182,015	\$ 4,182,015
2190	Direction of Services							
	100	Salaries	\$ -	\$ 13,636	\$ 59,109	\$ 60,738	\$ 60,738	\$ 60,738
	200	Benefits	-	4,896	23,144	29,208	29,208	29,208
	300	Purchased Services	-	136	544	10,080	10,080	10,080
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	65	-	-	-	-
		Function Total	\$ -	\$ 18,732	\$ 82,797	\$ 100,026	\$ 100,026	\$ 100,026
2520	Fiscal Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	107,051	107,051	107,051
		Function Total	\$ -	\$ -	\$ -	\$ 107,051	\$ 107,051	\$ 107,051
5200	Transfers of Funds							
	700	Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total EI Evals Requirements			\$ -	\$ 2,467,133	\$ 3,503,838	\$ 4,389,092	\$ 4,389,092	\$ 4,389,092

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WESD

2025-26 Adopted Budget

Internal Service Fund

Technology Services

WESD provides numerous Technology Services to partner school districts including the ability to participate in consortium pricing for software tools or direct support such as Cybersecurity Audits, network/security/systems engineering services, training, and software support. Beginning in 2024-25 these services were moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

TECHNOLOGY SERVICES

Fund 600

Resources

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ 1,376,634	\$ 1,569,374	\$ 1,353,326	\$ 2,191,573	\$ 2,191,573	\$ 2,191,573
R1960	Recovery Prior Years	176	-	-	-	-	-
R1990	Miscellaneous	18,582	28,311	-	-	-	-
R1992	Last Mile Erate	-	129,703	-	-	-	-
R1998	Intra-Agency Invoices	566,068	643,179	733,532	318,077	318,077	318,077
	Local Revenue Total	\$ 1,961,284	\$ 2,370,567	\$ 2,086,858	\$ 2,509,650	\$ 2,509,650	\$ 2,509,650
	Total Revenue	\$ 1,961,284	\$ 2,370,567	\$ 2,086,858	\$ 2,509,650	\$ 2,509,650	\$ 2,509,650
R5200	Interfund Transfers	\$ -	\$ 122,053	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	-	1,266,272	1,402,802	1,250,186	1,250,186	1,250,186
R5400	Beginning Fund Balance	406,733	653,758	60,000	-	-	-
	Other Resource Total	\$ 406,733	\$ 2,042,083	\$ 1,462,802	\$ 1,250,186	\$ 1,250,186	\$ 1,250,186
Total Technology Services Resources		\$ 2,368,017	\$ 4,412,650	\$ 3,549,661	\$ 3,759,836	\$ 3,759,836	\$ 3,759,836

WESD 2025-26 Adopted Budget

TECHNOLOGY SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2520	Business Services							
	100	Salaries	\$ -	\$ 24,454	\$ 17,556	\$ -	\$ -	\$ -
	200	Benefits	-	15,931	11,831	-	-	-
	300	Purchased Services	-	129	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	50,968	50,968	50,968
		Function Total	\$ -	\$ 40,514	\$ 29,387	\$ 50,968	\$ 50,968	\$ 50,968
2660	Technology Services							
	100	Salaries	\$ 740,599	\$ 1,041,951	\$ 1,215,850	\$ 1,029,909	\$ 1,029,909	\$ 1,029,909
	200	Benefits	\$ 407,591	\$ 586,618	\$ 686,925	\$ 667,950	667,950	667,950
	300	Purchased Services	\$ 560,119	\$ 206,856	\$ 154,485	\$ 196,405	196,405	196,405
	400	Supplies & Materials	\$ 198,004	\$ 1,621,037	\$ 1,408,015	\$ 1,794,105	1,794,105	1,794,105
	500	Capital Outlay	\$ -	-	-	-	-	-
	600	Other Objects	\$ 2,450	\$ 45,896	55,000	\$ 20,500	20,500	20,500
		Function Total	\$ 1,908,762	\$ 3,502,358	\$ 3,520,274	\$ 3,708,869	\$ 3,708,869	\$ 3,708,869
5200	Transfers of Funds							
	700	Transfer	-	111,239	-	-	-	-
		Function Total	\$ -	\$ 111,239	\$ -	\$ -	\$ -	\$ -
Total Technology Services Requirements			\$ 1,908,762	\$ 3,654,112	\$ 3,549,661	\$ 3,759,836	\$ 3,759,835	\$ 3,759,835

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WESD

2025-26 Adopted Budget

Internal Service Fund

Speech/Language Services

WESD provides several speech/language providers and services to students in partner districts such as Alternative Augmentative Communication (AAC) services. Speech-Language Pathologists, and Speech Language Pathology Assistants. Beginning in 2024-25 this program was moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

SPEECH Resources

Fund 600

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Services Provide other LEA	\$ -	\$ 458,476	\$ 175,979	\$ 358,612	\$ 358,612	\$ 358,612
	Local Revenue Total	\$ -	\$ 458,476	\$ 175,979	\$ 358,612	\$ 358,612	\$ 358,612
	Total Revenue	\$ -	\$ 458,476	\$ 175,979	\$ 358,612	\$ 358,612	\$ 358,612
R5202	LEA Resolution Transfer	\$ -	\$ 2,431,631	\$ 2,596,200	\$ 2,432,715	\$ 2,432,715	\$ 2,432,715
	Other Resource Total	\$ -	\$ 2,431,631	\$ 2,596,200	\$ 2,432,715	\$ 2,432,715	\$ 2,432,715
Total Speech Resources		\$ -	\$ 2,890,107	\$ 2,772,179	\$ 2,791,327	\$ 2,791,327	\$ 2,791,327

WESD 2025-26 Adopted Budget

SPEECH Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2150	Speech Pathology Services							
	100	Salaries	\$ -	\$ 786,508	\$ 769,585	\$ 952,916	\$ 952,916	\$ 952,916
	200	Benefits	-	466,386	\$ 488,709	649,594	649,594	649,594
	300	Purchased Services	-	2,064,226	\$ 1,479,146	1,086,129	1,086,129	1,086,129
	400	Supplies & Materials	-	8,247	\$ 31,734	32,912	32,912	32,912
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	160	-	1,695	1,695	1,695
		Function Total	\$ -	\$ 3,325,528	\$ 2,769,174	\$ 2,723,246	\$ 2,723,246	\$ 2,723,246
2520	Business Services							
	100	Salaries	\$ -	\$ 1,794	\$ 1,844	\$ -	\$ -	\$ -
	200	Benefits	-	1,131	\$ 1,162	-	-	-
	300	Purchased Services	-	39	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	68,081	68,081	68,081
		Function Total	\$ -	\$ 2,964	\$ 3,006	\$ 68,081	\$ 68,081	\$ 68,081
5200	Transfers of Funds							
	700	Transfer	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Speech Requirements			\$ -	\$ 3,328,491	\$ 2,772,179	\$ 2,791,327	\$ 2,791,327	\$ 2,791,327

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WESD

2025-26 Adopted Budget

Internal Service Fund

Substitute Services

The Willamette Education Service District holds a contract with Edustaff to provide substitute services. This service is used by the WESD but is primarily for use by our partner school districts. Partner districts can use Resolution Dollars to pay for the service, which is captured in this fund. Beginning in 2024-25 this program was moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

SUBSTITUTE MANAGEMENT SERVICES (EDUSTAFF) Resources

Fund 600

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Services Provide other LEA	\$ -	\$ 1,240,652	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ -	\$ 1,240,652	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ -	\$ 1,240,652	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	\$ -	\$ 2,662,718	\$ 3,180,155	\$ 2,644,248	\$ 2,644,248	\$ 2,644,248
	Other Resource Total	\$ -	\$ 2,662,718	\$ 3,180,155	\$ 2,644,248	\$ 2,644,248	\$ 2,644,248
	Total Edustaff Resources	\$ -	\$ 3,903,370	\$ 3,180,155	\$ 2,644,248	\$ 2,644,248	\$ 2,644,248

WESD 2025-26 Adopted Budget

SUBSTITUTE MANAGEMENT SERVICES (EDUSTAFF) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	3,906,735	\$ 3,180,155	2,644,248	2,644,248	2,644,248
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 3,906,735	\$ 3,180,155	\$ 2,644,248	\$ 2,644,248	\$ 2,644,248
Total Edustaff Requirements			\$ -	\$ 3,906,735	\$ 3,180,155	\$ 2,644,248	\$ 2,644,248	\$ 2,644,248

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WESD

2025-26 Adopted Budget

Internal Service Fund

Willamette Career Academy

The Willamette Career Academy harnesses 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 allows students to explore and engage in-demand career and technical education programs such as cosmetology, diesel mechanics, health services, construction, manufacturing, informational technology, and, beginning in Fall 2024, Dental Sciences. Beginning in 2024-25 this program was moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Resources

Fund 600

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1920	Private Contributions and Donations	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
R1940	Payment From Other LEAs	-	1,344,923	1,238,491	1,009,237	1,009,237	1,009,237
R1990	Miscellaneous	-	265,782	-	-	-	-
R1998	Intra-Agency	-	2,672	-	-	-	-
	Local Revenue Total	\$ -	\$ 1,618,376	\$ 1,238,491	\$ 1,009,237	\$ 1,009,237	\$ 1,009,237
R3299	State Grant	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
	State Revenue Total	\$ -	\$ -	\$ 1,000,000			
	Total Revenue	\$ -	\$ 1,618,376	\$ 2,238,491	\$ 1,009,237	\$ 1,009,237	\$ 1,009,237
R5200	Interfund Transfers	\$ -	\$ 724,510	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	-	503,866	513,998	1,032,300	1,032,300	1,032,300
R5400	Beginning Fund Balance	-	-	-	600,000	600,000	600,000
	Other Resource Total	\$ -	\$ 1,228,375	\$ 513,998	\$ 1,632,300	\$ 1,632,300	\$ 1,632,300
Total WCA Resources		\$ -	\$ 2,846,752	\$ 2,752,489	\$ 2,641,537	\$ 2,641,537	\$ 2,641,537

WESD 2025-26 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1131	High School Instruction							
	100	Salaries	\$ -	\$ 568,131	\$ 707,494	\$ 724,863	\$ 724,863	\$ 724,863
	200	Benefits	-	340,817	453,432	503,619	503,619	503,619
	300	Purchased Services	-	51,767	177,863	61,900	61,900	61,900
	400	Supplies & Materials	-	139,018	390,493	137,778	137,778	137,778
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	500	1,250	-	-	-
		Function Total	\$ -	\$ 1,100,234	\$ 1,730,532	\$ 1,428,160	\$ 1,428,160	\$ 1,428,160
2122	Counseling Services							
	100	Salaries	\$ -	\$ 83,114	\$ 82,937	\$ 99,987	\$ 99,987	\$ 99,987
	200	Benefits	-	44,081	45,447	61,147	61,147	61,147
	300	Purchased Services	-	846	-	1,200	1,200	1,200
	400	Supplies & Materials	-	88	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 128,128	\$ 128,384	\$ 162,334	\$ 162,334	\$ 162,334
2210	Improvement of Instruction Services							
	100	Salaries	\$ -	\$ 50,345	\$ 54,218	\$ 44,132	\$ 44,132	\$ 44,132
	200	Benefits	-	20,847	22,708	21,637	21,637	21,637
	300	Purchased Services	-	-	-	1,200	1,200	1,200
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	900	900	900
		Function Total	\$ -	\$ 71,192	\$ 76,926	\$ 67,869	\$ 67,869	\$ 67,869
2240	Staff Development							
	100	Salaries	\$ -	\$ 5,654	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	2,162	-	-	-	-
	300	Purchased Services	-	22,046	-	8,000	8,000	8,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 29,862	\$ -	\$ 8,000	\$ 8,000	\$ 8,000

WESD 2025-26 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2410	Office of the Principal							
	100	Salaries	\$ -	\$ 304,512	\$ 333,853	\$ 340,034	\$ 340,034	\$ 340,034
	200	Benefits	-	167,256	198,106	217,218	217,218	217,218
	300	Purchased Services	-	36,259	4,000	19,940	19,940	19,940
	400	Supplies & Materials	-	48,540	5,000	25,600	25,600	25,600
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	750	18,000	21,000	21,000	21,000
		Function Total	\$ -	\$ 557,318	\$ 558,959	\$ 623,792	\$ 623,792	\$ 623,792
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	50,805	50,805	50,805
		Function Total	\$ -	\$ -	\$ -	\$ 50,805	\$ 50,805	\$ 50,805
2540	Operations & Facilities							
	100	Salaries	\$ -	\$ 30,982	\$ 32,324	\$ 35,014	\$ 35,014	\$ 35,014
	200	Benefits	-	15,880	29,261	34,443	34,443	34,443
	300	Purchased Services	-	87,445	120,000	115,200	115,200	115,200
	400	Supplies & Materials	-	44,179	15,000	24,800	24,800	24,800
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 178,485	\$ 196,585	\$ 209,457	\$ 209,457	\$ 209,457
2550	Student Transportation							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	1,000	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -

WESD 2025-26 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2620	Planning, Research, Eval							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	33,881	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total		\$ 33,881				
2630	Communications							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	29,000	-	21,020	21,020	21,020
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 29,000	\$ -	\$ 21,020	\$ 21,020	\$ 21,020
3120	Food Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	9,587	60,000	70,000	70,000	70,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	99	100	100	100	100
		Function Total	\$ -	\$ 9,686	\$ 60,100	\$ 70,100	\$ 70,100	\$ 70,100
Total WCA Requirements			\$ -	\$ 2,137,785	\$ 2,752,489	\$ 2,641,537	\$ 2,641,537	\$ 2,641,537

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WESD

2025-26 Adopted Budget

Internal Service Fund

Occupational Therapy/ Physical 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 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. Beginning in 2024-25 this program was moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

OCCUPATIONAL THERAPY / PHYSICAL THERAPY (OT/PT)

Fund 600

Resources

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ -	\$ 1,226	\$ -	\$ 986	\$ 986	\$ 986
	Local Revenue Total	\$ -	\$ 1,226	\$ -	\$ 986	\$ 986	\$ 986
	Total Revenue	\$ -	\$ 1,226	\$ -	\$ 986	\$ 986	\$ 986
R5200	Interfund Transfers	\$ -	\$ 21,921	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	-	1,172,861	1,478,168	1,808,928	1,808,928	1,808,928
	Other Resource Total	\$ -	\$ 1,194,782	\$ 1,478,168	\$ 1,808,928	\$ 1,808,928	\$ 1,808,928
	Total OT/PT Resources	\$ -	\$ 1,196,007	\$ 1,478,168	\$ 1,809,914	\$ 1,809,914	\$ 1,809,914

WESD 2025-26 Adopted Budget

OCCUPATIONAL THERAPY / PHYSICAL THERAPY (OT/PT) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2160	Other Student Treatment Services							
	100	Salaries	\$ -	\$ 337,280	\$ 361,049	\$ 526,489	\$ 526,489	\$ 526,489
	200	Benefits	-	178,660	199,851	327,431	327,431	327,431
	300	Purchased Services	-	554,447	893,524	863,935	863,935	863,935
	400	Supplies & Materials	-	228	23,744	42,939	42,939	42,939
	500	Capital Outlay	-	11	-	-	-	-
	600	Other Objects	-	-	-	5,000	5,000	5,000
		Function Total	\$ -	\$ 1,070,626	\$ 1,478,168	\$ 1,765,794	\$ 1,765,794	\$ 1,765,794
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	44,120	44,120	44,120
		Function Total	\$ -	\$ -	\$ -	\$ 44,120	\$ 44,120	\$ 44,120
5200	Transfers of Funds							
	700	Transfer	-	21,922	-	-	-	-
		Function Total	\$ -	\$ 21,922	\$ -	\$ -	\$ -	\$ -
Total OT/PT Requirements			\$ -	\$ 1,092,548	\$ 1,478,168	\$ 1,809,914	\$ 1,809,914	\$ 1,809,914

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WESD

2025-26 Adopted Budget

Internal Service Fund

Willamette Promise

Willamette Promise is an accelerated credit program focusing on career and college learning. Students have access to courses taught by their high school teachers and sponsored by Western Oregon and Oregon Institute of Technology at dramatically reduced costs. The program provides teacher training and career and college learning for students. Beginning in 2024-25 this program was moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

WILLAMETTE PROMISE Resources

Fund 600

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1740	Extracurricular Fees	\$ -	\$ 116,424	\$ 55,000	\$55,000	\$ 55,000	\$ 55,000
R1920	Private Contributions and Donations	-	-	15,000	10,000	10,000	10,000
R1940	Payment From Other LEAs	-	660,078	761,880	873,424	873,424	873,424
	Local Revenue Total	\$ -	\$ 776,502	\$ 831,880	\$ 938,424	\$ 938,424	\$ 938,424
R3299	Restricted Grants Other	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
	State Revenue Total	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ -	\$ 791,502	\$ 831,880	\$ 938,424	\$ 938,424	\$ 938,424
R5200	Interfund Transfers	\$ -	\$ 331,846	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	-	332,058	394,886	438,939	438,939	438,939
R5400	Beginning Fund Balance	-	-	35,000	35,000	35,000	35,000
	Other Resource Total	\$ -	\$ 663,904	\$ 429,886	\$ 473,939	\$ 473,939	\$ 473,939
Total Willamette Promise Resources		\$ -	\$ 1,455,406	\$ 1,261,766	\$ 1,412,363	\$ 1,412,363	\$ 1,412,363

WESD 2025-26 Adopted Budget

WILLAMETTE PROMISE Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-34 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2210	Improvement of Instruction Services							
	100	Salaries	\$ -	\$ 397,305	\$ 373,305	\$ 373,837	\$ 373,837	\$ 373,837
	200	Benefits	-	211,379	206,692	258,209	258,209	258,209
	300	Purchased Services	-	49,302	6,800	165,734	165,734	165,734
	400	Supplies & Materials	-	199	-	85,896	85,896	85,896
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	645	-	10,000	10,000	10,000
		Function Total	\$ -	\$ 658,830	\$ 586,797	\$ 893,675	\$ 893,675	\$ 893,675
2211	Improvement of Instruction Direction							
	100	Salaries	\$ -	\$ 143,979	\$ 174,331	\$ 165,046	\$ 165,046	\$ 165,046
	200	Benefits	-	61,740	85,951	107,732	107,732	107,732
	300	Purchased Services	-	189,987	400,796	165,100	165,100	165,100
	400	Supplies & Materials	-	38,512	12,892	50,500	50,500	50,500
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	16,001	1,000	-	-	-
		Function Total	\$ -	\$ 450,220	\$ 674,969	\$ 488,378	\$ 488,378	\$ 488,378
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	30,309	30,309	30,309
		Function Total	\$ -	\$ -	\$ -	\$ 30,309	\$ 30,309	\$ 30,309
2623	Evaluation Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	76,280	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 76,280	\$ -	\$ -	\$ -	\$ -
2630	Communications							
	100	Salaries	\$ -	\$ 1,911	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	188	-	-	-	-
	300	Purchased Services	-	67,000	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 69,099	\$ -	\$ -	\$ -	\$ -
Total Willamette Promise Requirements			\$ -	\$ 1,254,429	\$ 1,261,766	\$ 1,412,363	\$ 1,412,363	\$ 1,412,363

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WESD

2025-26 Adopted Budget

Internal Service Fund

Oregon Data Suite

Oregon Data Suite (ODS) is a robust suite of data services that provides educators with an easy-to-use tool to monitor and analyze key indicators of student success. ODS is an intuitive platform that allows administrators and teachers to use visual dashboards to transform district, building and student level data into usable information. Beginning in 2024-25 this program was moved from the Special Revenue Fund.



WESD 2025-26 Adopted Budget

OREGON DATA SUITE (ODS) Resources

Fund 600

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Services Provide other LEA	\$ 626,183	\$ 617,363	\$ 710,827	\$ 797,657	\$ 797,657	\$ 797,657
	Local Revenue Total	\$ 626,183	\$ 617,363	\$ 710,827	\$ 797,657	\$ 797,657	\$ 797,657
	Total Revenue	\$ 626,183	\$ 617,363	\$ 710,827	\$ 797,657	\$ 797,657	\$ 797,657
R5200	Interfund Transfers	\$ -	\$ 6,592	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	-	295,487	374,826	367,988	367,988	367,988
R5400	Beginning Fund Balance	255,732	6,659	194,327	194,327	194,327	194,327
	Other Resource Total	\$ 255,732	\$ 308,738	\$ 569,153	\$ 562,315	\$ 562,315	\$ 562,315
Total ODS Resources		\$ 881,915	\$ 926,101	\$ 1,279,980	\$ 1,359,972	\$ 1,359,972	\$ 1,359,972

WESD 2025-26 Adopted Budget

OREGON DATA SUITE (ODS) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2620	Planning, Research, Eval							
	100	Salaries	\$ 123,609	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	70,539	-	-	-	-	-
	300	Purchased Services	2,593	-	-	-	-	-
	400	Supplies & Materials	4,045	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 200,786	\$ -	\$ -	\$ -	\$ -	\$ -
2660	Technology Services							
	100	Salaries	\$ 283,550	\$ 482,235	\$ 592,636	\$ 651,295	\$ 651,295	\$ 651,295
	200	Benefits	136,058	255,374	307,728	407,498	407,498	407,498
	300	Purchased Services	4,609	75,062	23,589	10,441	10,441	10,441
	400	Supplies & Materials	27,885	38,677	129,580	45,860	45,860	45,860
	500	Capital Outlay	18,040	-	20,000	10,000	10,000	10,000
	600	Other Objects	10,000	645	12,120	12,120	12,120	12,120
		Function Total	\$ 480,142	\$ 851,993	\$ 1,085,653	\$ 1,137,214	\$ 1,137,214	\$ 1,137,214
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	28,431	28,431	28,431
		Function Total	\$ -	\$ -	\$ -	\$ 28,431	\$ 28,431	\$ 28,431
6110	Operating Contingency							
	800	Reserve	\$ -	\$ -	\$ 194,327	\$ 194,327	\$ 194,327	\$ 194,327
		Function Total	\$ -	\$ -	\$ 194,327	\$ 194,327	\$ 194,327	\$ 194,327
Total ODS Requirements			\$ 680,928	\$ 851,993	\$ 1,279,980	\$ 1,359,972	\$ 1,359,972	\$ 1,359,972

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WESD

2025-26 Adopted Budget

Internal Service Fund

Nursing Services

WESD School Nurse Consultants provide services for students that have medical conditions that may interfere with their ability to participate in their educational program. Nurses coordinate with the student's physician regarding a plan of care and develop a Health Management Protocol or Health Alert, which outlines specific supports needed for each student. Nurses train staff to recognize and respond to student medical needs. Nurse Consultants may also provide district level training, such as Medication Administration, and may provide support to IEP and 504 teams for students with health concerns.



WESD 2025-26 Adopted Budget

NURSING SERVICES

Fund 600

Resources

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ -	\$ 78,949	\$ 184,613	\$ 451,512	\$ 451,512	\$ 451,512
	Local Revenue Total	\$ -	\$ 78,949	\$ 184,613	\$ 451,512	\$ 451,512	\$ 451,512
	Total Revenue	\$ -	\$ 78,949	\$ 184,613	\$ 451,512	\$ 451,512	\$ 451,512
R5200	Interfund Transfers	\$ -	\$ 55,920	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	-	979,744	733,522	811,192	811,192	811,192
	Other Resource Total	\$ -	\$ 1,035,664	\$ 733,522	\$ 811,192	\$ 811,192	\$ 811,192
Total OT/PT Resources		\$ -	\$ 1,114,613	\$ 918,135	\$ 1,262,704	\$ 1,262,704	\$ 1,262,704

WESD 2025-26 Adopted Budget

NURSING SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2134	Nursing Services							
	100	Salaries	\$ -	\$ 433,862	\$ 510,484	\$ 614,823	\$ 614,823	\$ 614,823
	200	Benefits	-	218,443	279,703	388,243	388,243	388,243
	300	Purchased Services	-	345,682	117,196	211,688	211,688	211,688
	400	Supplies & Materials	-	7,736	9,752	16,152	16,152	16,152
	500	Capital Outlay	-	824	-	-	-	-
	600	Other Objects	-	-	1,000	1,000	1,000	1,000
		Function Total	\$ -	\$ 1,006,547	\$ 918,135	\$ 1,231,906	\$ 1,231,906	\$ 1,231,906
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	30,798	30,798	30,798
		Function Total	\$ -	\$ -	\$ -	\$ 30,798	\$ 30,798	\$ 30,798
5200	Transfers of Funds							
	700	Transfer	-	55,920	-	-	-	-
		Function Total	\$ -	\$ 55,920	\$ -	\$ -	\$ -	\$ -
Total OT/PT Requirements			\$ -	\$ 1,062,467	\$ 918,135	\$ 1,262,704	\$ 1,262,704	\$ 1,262,704

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WESD

2025-26 Adopted Budget

Internal Service Fund

Autism Specialists

WESD provides Autism Spectrum Disorder Specialists and Instructional Assistants in providing consultation, professional development, functional behavior assessments, curriculum development/modifications, training and coaching of classroom assistants, individualized instructional materials, and assistance with environmental accommodations in both general and special education settings.



WESD 2025-26 Adopted Budget

AUTISM SPECIALISTS Resources

Fund 600

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1940	Payment From Other LEAs	\$ -	\$ 77,079	\$ -	\$ 46,164	\$ 46,164	\$ 46,164
	Local Revenue Total	\$ -	\$ 77,079	\$ -	\$ 46,164	\$ 46,164	\$ 46,164
	Total Revenue	\$ -	\$ 77,079	\$ -	\$ 46,164	\$ 46,164	\$ 46,164
R5200	Interfund Transfers	\$ -	\$ 104,628	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	-	649,639	847,825	1,005,723	1,005,723	1,005,723
	Other Resource Total	\$ -	\$ 754,267	\$ 847,825	\$ 1,005,723	\$ 1,005,723	\$ 1,005,723
Total OT/PT Resources		\$ -	\$ 831,346	\$ 847,825	\$ 1,051,887	\$ 1,051,887	\$ 1,051,887

WESD 2025-26 Adopted Budget

AUTISM SPECIALISTS Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2160	Other Student Treatment Services							
	100	Salaries	\$ -	\$ 405,752	\$ 490,681	\$ 593,264	\$ 593,264	\$ 593,264
	200	Benefits	-	260,705	289,540	395,018	395,018	395,018
	300	Purchased Services	-	24,351	47,604	14,560	14,560	14,560
	400	Supplies & Materials	-	8,471	20,000	23,389	23,389	23,389
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 699,279	\$ 847,825	\$ 1,026,231	\$ 1,026,231	\$ 1,026,231
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	25,656	25,656	25,656
		Function Total	\$ -	\$ -	\$ -	\$ 25,656	\$ 25,656	\$ 25,656
5200	Transfers of Funds							
	700	Transfer	-	104,628	-	-	-	-
		Function Total	\$ -	\$ 104,628	\$ -	\$ -	\$ -	\$ -
Total OT/PT Requirements			\$ -	\$ 803,907	\$ 847,825	\$ 1,051,887	\$ 1,051,887	\$ 1,051,887

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WESD

2025-26 Adopted Budget

Internal Service Fund

Miscellaneous Programs & Services

Programs and services that individually have a budget of less than \$1 million (for 2025-26) have been grouped together in this Miscellaneous Programs & Services section. Starting in 2024-25 grants received by WESD remained in the Special Revenue Fund while programs that are marketed to other districts moved to the Internal Service Fund.

Here is a listing of all programs with a budget of greater than \$100,000:

PROGRAM/SERVICE	AMOUNT
Behavior Services / School Psychologists.....	\$835,473
Communication Services.....	\$717,072
Legal Service	\$661,436
The Center Services.....	\$427,001
School Safety / Threat Assessment.....	\$340,401
SpEd Evaluation Services	\$319,438
All Other Programs	\$250,000
Control Tower.....	\$248,925
Willamette School Improvement.....	\$245,680
Nutrition Services Mentor.....	\$198,386
Family Support Advocate	\$182,925
Business Services.....	\$176,231
Youth Transition Program.....	\$173,968
All Other Programs	\$394,646

WESD 2025-26 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Resources

Fund 600

Revenue Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1920	Contributions/Donations	\$ -	\$ 3,679	\$ -	\$ -	\$ -	\$ -
R1940	Payment From Other LEAs	18,000	834,836	391,589	815,246	815,246	815,246
R1990	Miscellaneous	-	45,601	-	300,000	300,000	889,539
R1998	Payment From Other LEAs	28,020	566,176	502,000	396,628	396,628	396,628
	Local Revenue Total	\$ 46,020	\$ 1,450,292	\$ 893,589	\$ 1,511,874	\$ 1,511,874	\$ 2,101,413
	Total Revenue	\$ 46,020	\$ 1,450,292	\$ 893,589	\$ 1,511,874	\$ 1,511,874	\$ 2,101,413
R5200	Transfers	\$ -	\$ 895,221	\$ 67,785	\$ 146,167	\$ 146,167	\$ 123,000
R5202	LEA Resolution Transfer	-	2,314,200	2,607,277	3,337,290	3,337,290	2,770,918
R5400	Beginning Fund Balance	37,568	20,636	436,748	476,250	476,250	476,250
	Other Resource Total	\$ 37,568	\$ 2,334,836	\$ 3,111,810	\$ 3,959,707	\$ 3,959,707	\$ 3,370,168
	Total Miscellaneous LSP Resources	\$ 83,588	\$ 3,785,128	\$ 4,005,399	\$ 5,471,581	\$ 5,471,581	\$ 5,471,581

WESD 2025-26 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
1000	Fiscal Balancing							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	150,000	150,000	150,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
2000	Fiscal Balancing							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	150,000	150,000	150,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
2115	Student Safety							
	100	Salaries	\$ -	\$ 38,004	\$ 65,557	\$ 101,710	\$ 101,710	\$ 101,710
	200	Benefits	-	21,558	35,847	64,841	64,841	64,841
	300	Purchased Services	-	1,369	1,000	200	200	200
	400	Supplies & Materials	-	-	125	238	238	238
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 60,931	\$ 102,529	\$ 166,989	\$ 166,989	\$ 166,989
2119	Attendance and Social Work Services							
	100	Salaries	\$ -	\$ 91,134	\$ 108,091	\$ 173,731	\$ 173,731	\$ 173,731
	200	Benefits	-	35,751	52,212	106,789	106,789	106,789
	300	Purchased Services	-	10,681	40,268	26,140	26,140	26,140
	400	Supplies & Materials	-	10,611	18,502	14,803	14,803	14,803
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	250	-	400	400	400
		Function Total	\$ -	\$ 148,427	\$ 219,073	\$ 321,863	\$ 321,863	\$ 321,863
2120	Guidance Services							
	100	Salaries	\$ -	\$ 101,404	\$ 132,467	\$ 136,845	\$ 136,845	\$ 136,845
	200	Benefits	-	57,523	76,145	95,181	95,181	95,181
	300	Purchased Services	-	136,855	2,380	177,475	177,475	177,475
	400	Supplies & Materials	-	21,654	1,431	3,906	3,906	3,906
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	293	-	200	200	200
		Function Total	\$ -	\$ 317,729	\$ 212,423	\$ 413,607	\$ 413,607	\$ 413,607

WESD 2025-26 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2140	Psychological Services							
	100	Salaries	\$ -	\$ 187,745	\$ 220,524	\$ 286,330	\$ 286,330	\$ 286,330
	200	Benefits	-	108,259	117,833	177,003	177,003	177,003
	300	Purchased Services	-	535,499	504,910	323,110	323,110	323,110
	400	Supplies & Materials	-	19,685	30,369	28,653	28,653	28,653
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 851,188	\$ 873,636	\$ 815,096	\$ 815,096	\$ 815,096
2160	Other Student Treatment Services							
	100	Salaries	\$ -	\$ 155,636	\$ 182,303	\$ 145,855	\$ 145,855	\$ 145,855
	200	Benefits	-	94,160	107,778	101,648	101,648	101,648
	300	Purchased Services	-	14,347	40,835	53,079	53,079	53,079
	400	Supplies & Materials	-	26,685	21,290	11,064	11,064	11,064
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	73	-	-	-	-
		Function Total	\$ -	\$ 290,901	\$ 352,206	\$ 311,646	\$ 311,646	\$ 311,646
2190	Service Direction, Student Support Services							
	100	Salaries	\$ -	\$ -	\$ 60,690	\$ -	\$ -	\$ -
	200	Benefits	-	-	31,227	-	-	-
	300	Purchased Services	-	-	6,108	-	-	-
	400	Supplies & Materials	-	-	11,636	83,947	83,947	83,947
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	1,000	-	-	-
		Function Total	\$ -	\$ -	\$ 110,661	\$ 83,947	\$ 83,947	\$ 83,947
2210	Improvement of Instruction Services							
	100	Salaries	\$ -	\$ 84,557	\$ 50,784	\$ 146,629	\$ 146,629	\$ 146,629
	200	Benefits	-	45,023	28,069	94,805	94,805	94,805
	300	Purchased Services	-	43,559	142,821	126,560	126,560	126,560
	400	Supplies & Materials	-	2,641	19,722	35,943	35,943	35,943
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	22,000	10,000	10,000	10,000
		Function Total	\$ -	\$ 175,780	\$ 263,397	\$ 413,937	\$ 413,937	\$ 413,937

WESD 2025-26 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2223	Library Media Services							
	100	Salaries	\$ -	\$ 10,142	\$ 10,365	\$ 11,925	\$ 11,925	\$ 11,925
	200	Benefits	-	2,152	2,229	3,814	3,814	3,814
	300	Purchased Services	-	1,210	980	2,000	2,000	2,000
	400	Supplies & Materials	-	-	-	885	885	885
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 13,504	\$ 13,574	\$ 18,624	\$ 18,624	\$ 18,624
2232	Assessment & Testing							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	112,482	-	-	-	-
	400	Supplies & Materials	-	13,959	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	22,240	-	-	-	-
		Function Total	\$ -	\$ 148,681	\$ -	\$ -	\$ -	\$ -
2240	Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	48,850	47,650	180,000	250,000	250,000	250,000
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 48,850	\$ 47,650	\$ 180,000	\$ 250,000	\$ 250,000	\$ 250,000
2310	Board of Education							
	100	Salaries	\$ -	\$ 325,906	\$ 370,400	\$ 362,327	\$ 362,327	\$ 362,327
	200	Benefits	-	129,631	154,004	228,009	228,009	228,009
	300	Purchased Services	-	108,275	19,620	36,700	36,700	36,700
	400	Supplies & Materials	-	17,677	17,750	18,000	18,000	18,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	4,257	3,500	3,500	3,500	3,500
		Function Total	\$ -	\$ 585,746	\$ 565,274	\$ 648,536	\$ 648,536	\$ 648,536

WESD 2025-26 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2520	Business Services							
	100	Salaries	\$ -	\$ 2,844	\$ 2,926	\$ 71,499	\$ 71,499	\$ 71,499
	200	Benefits	-	1,853	1,972	47,251	47,251	47,251
	300	Purchased Services	-	64	-	8,640	8,640	8,640
	400	Supplies & Materials	-	-	-	24,056	24,056	24,056
	500	Capital Outlay	-	-	-	103,755	103,755	103,755
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 4,761	\$ 4,898	\$ 255,201	\$ 255,201	\$ 255,201
2524	Payroll Services							
	100	Salaries	\$ 8,007	\$ 9,888	\$ 10,266	\$ 10,575	\$ 10,575	\$ 10,575
	200	Benefits	5,388	6,260	6,463	7,668	7,668	7,668
	300	Purchased Services	707	193	1,100	1,230	1,230	1,230
	400	Supplies & Materials	-	660	2,572	1,015	1,015	1,015
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	512	512	512
		Function Total	\$ 14,102	\$ 17,001	\$ 20,400	\$ 21,000	\$ 21,000	\$ 21,000
2540	Facilities							
	100	Salaries	\$ -	\$ 19,075	\$ 20,003	\$ 18,179	\$ 18,179	\$ 18,179
	200	Benefits	-	17,099	14,411	14,845	14,845	14,845
	300	Purchased Services	-	4,951	6,285	5,570	5,570	5,570
	400	Supplies & Materials	-	22,381	6,217	6,503	6,503	6,503
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	3,364	-	-	-
		Function Total	\$ -	\$ 63,506	\$ 50,280	\$ 45,097	\$ 45,097	\$ 45,097
2620	Planning, Research, Eval							
	100	Salaries		\$ 194,561	\$ 119,090	\$ 155,177	\$ 155,177	\$ 155,177
	200	Benefits		95,939	60,129	98,746	98,746	98,746
	300	Purchased Services		44,421	169,136	58,670	58,670	58,670
	400	Supplies & Materials		29,871	38,581	130,723	130,723	130,723
	500	Capital Outlay		-	-	-	-	-
	600	Other Objects		1,935	1,508	500	500	500
		Function Total	\$ -	\$ 366,727	\$ 388,444	\$ 443,816	\$ 443,816	\$ 443,816

WESD 2025-26 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
2630	Information Services							
	100	Salaries	\$ -	\$ 255,133	\$ 303,220	\$ 338,520	\$ 338,520	\$ 338,520
	200	Benefits	-	132,650	168,471	213,267	213,267	213,267
	300	Purchased Services	-	15,158	141,915	110,478	110,478	110,478
	400	Supplies & Materials	-	22,109	35,000	40,000	40,000	40,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 425,050	\$ 648,605	\$ 702,265	\$ 702,265	\$ 702,265
2649	Civil Rights							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	97,560	97,560	97,560
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ 97,560	\$ 97,560	\$ 97,560
2691	Nutrition Mentor Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ 85,196	\$ 85,196	\$ 85,196
	200	Benefits	-	-	-	51,917	51,917	51,917
	300	Purchased Services	-	-	-	12,660	12,660	12,660
	400	Supplies & Materials	-	-	-	7,415	7,415	7,415
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	5,209	5,209	5,209
		Function Total	\$ -	\$ -	\$ -	\$ 162,397	\$ 162,397	\$ 162,397
5200	Transfers of Funds							
	700	Transfer	-	218,518	-	-	-	-
		Function Total	\$ -	\$ 218,518	\$ -	\$ -	\$ -	\$ -
6110	Contingency							
	800	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	\$ -	-	-	\$ -
Total Miscellaneous Internal Service Requirements			\$ 62,952	\$ 3,736,100	\$ 4,005,399	\$ 5,471,581	\$ 5,471,581	\$ 5,471,581

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WESD

2023-24 Adopted Budget

Trust & Agency Fund



Trust and Agency Funds

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

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

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



WESD 2025-26 Adopted Budget

Resource Summary Trust & Agency Funds

Fund 700

Major Account	Account Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
R1000	Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
R5200	Transfer from General Fund	40,601,061	42,875,523	44,328,461	46,795,576	46,795,576	46,295,576
R5400	Beginning Fund Balance	1,584,187	1,070,521	2,061,470	1,203,924	1,203,924	1,203,924
	Program Total	\$ 42,185,247	\$ 43,946,043	\$ 46,389,931	\$ 47,999,500	\$ 47,999,500	\$ 47,999,500

TOTAL TRUST & AGENCY FUNDS RESOURCES

\$ 42,185,247 \$ 43,946,043 \$ 46,389,931 \$ 47,999,500 \$ 47,999,500 \$ 47,999,500

Requirements Summary Trust & Agency Funds

Fund 700

Major Function	Account Title	2022-23 Actuals	2023-24 Adopted	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
5200	Transfers of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5202	LEA Resolution Transfers	15,219,194	17,176,557	20,424,926	22,457,195	22,457,195	22,457,195
5300	LEA Transit	24,478,126	25,473,999	25,965,005	25,542,305	25,542,305	25,542,305
5302	Fund Balance Transfer	1,417,406	-	-	-	-	-
	Program Total	\$ 41,114,726	\$ 42,650,556	\$ 46,389,931	\$ 47,999,500	\$ 47,999,500	\$ 47,999,500

TOTAL TRUST & AGENCY FUNDS REQUIREMENTS

\$ 41,114,726 \$ 42,650,556 \$ 46,389,931 \$ 47,999,500 \$ 47,999,500 \$ 47,999,500

WESD 2025-26 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Amity School District							
R5200	Interfund Transfers	1,305	134	-	-	-	-
R5201	Apportionment Transfers	403,880	410,908	425,086	448,579	448,579	448,579
R5400	Beginning Fund Balance	19,577	15,713	6,098	(6,500)	(6,500)	(6,500)
	Total	\$ 424,762	\$ 426,755	\$ 431,184	\$ 442,079	\$ 442,079	\$ 442,079
Cascade School District							
R5200	Interfund Transfers	6,824	21,405	-	-	-	-
R5201	Apportionment Transfers	1,217,947	1,354,890	1,478,540	1,536,873	1,536,873	1,536,873
R5400	Beginning Fund Balance	190,394	94,476	256,672	49,039	49,039	49,039
	Total	\$ 1,415,165	\$ 1,470,771	\$ 1,735,212	\$ 1,585,912	\$ 1,585,912	\$ 1,585,912
Central School District							
R5200	Interfund Transfers	46,920	24,629	-	-	-	-
R5201	Apportionment Transfers	1,572,958	1,660,064	1,708,110	1,810,190	1,810,190	1,810,190
R5400	Beginning Fund Balance	216,039	76,987	54,167	130,125	130,125	130,125
	Total	\$ 1,835,917	\$ 1,761,680	\$ 1,762,277	\$ 1,940,315	\$ 1,940,315	\$ 1,940,315
Dallas School District							
R5200	Interfund Transfers	7,459	18,142	-	-	-	-
R5201	Apportionment Transfers	1,460,332	1,594,174	1,583,908	1,669,331	1,669,331	1,669,331
R5400	Beginning Fund Balance	174,801	63,610	59,466	5,718	5,718	5,718
	Total	\$ 1,642,592	\$ 1,675,926	\$ 1,643,374	\$ 1,675,049	\$ 1,675,049	\$ 1,675,049
Dayton School District							
R5200	Interfund Transfers	13,095	10,509	-	-	-	-
R5201	Apportionment Transfers	449,026	477,203	496,368	509,630	509,630	509,630
R5400	Beginning Fund Balance	51,070	54,751	47,491	(21,006)	(21,006)	(21,006)
	Total	\$ 513,191	\$ 542,463	\$ 543,859	\$ 488,624	\$ 488,624	\$ 488,624

WESD 2025-26 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Falls City School District							
R5200	Interfund Transfers	32,749	14,607	-	-	-	-
R5201	Apportionment Transfers	136,278	143,585	152,953	159,798	159,798	159,798
R5400	Beginning Fund Balance	54,695	69,740	19,901	7,262	7,262	7,262
	Total	\$ 223,722	\$ 227,932	\$ 172,854	\$ 167,060	\$ 167,060	\$ 167,060
Gervais School District							
R5200	Interfund Transfers	5,407	23,749	-	-	-	-
R5201	Apportionment Transfers	677,574	683,378	737,250	774,069	774,069	774,069
R5400	Beginning Fund Balance	166,348	16,831	56,199	27,349	27,349	27,349
	Total	\$ 849,329	\$ 723,958	\$ 793,449	\$ 801,418	\$ 801,418	\$ 801,418
Jefferson School District							
R5200	Interfund Transfers	44,799	19,734	-	-	-	-
R5201	Apportionment Transfers	420,534	418,612	429,643	435,336	435,336	435,336
R5400	Beginning Fund Balance	68,933	63,079	34,292	28,821	28,821	28,821
	Total	\$ 534,265	\$ 501,425	\$ 463,935	\$ 464,157	\$ 464,157	\$ 464,157
McMinnville School District							
R5200	Interfund Transfers	35,117	29,435	-	-	-	-
R5201	Apportionment Transfers	3,126,984	3,303,234	3,433,441	3,575,194	3,575,194	3,575,194
R5400	Beginning Fund Balance	-	-	-	-	-	-
	Total	\$ 3,162,101	\$ 3,332,669	\$ 3,433,441	\$ 3,575,194	\$ 3,575,194	\$ 3,575,194
Mt Angel School District							
R5200	Interfund Transfers	21,532	75	-	-	-	-
R5201	Apportionment Transfers	349,417	386,574	397,785	436,527	436,527	436,527
R5400	Beginning Fund Balance	33,752	37,447	19,103	43,845	43,845	43,845
	Total	\$ 404,701	\$ 424,096	\$ 416,888	\$ 480,372	\$ 480,372	\$ 480,372

WESD 2025-26 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Newberg School District							
R5200	Interfund Transfers	4,268	3,794	-	-	-	-
R5201	Apportionment Transfers	852,480	2,087,473	2,098,141	2,249,372	2,249,372	2,249,372
R5400	Beginning Fund Balance	51,856	-	332,220	266,136	266,136	266,136
	Total	\$ 908,603	\$ 2,091,267	\$ 2,430,361	\$ 2,515,508	\$ 2,515,508	\$ 2,515,508
North Marion School District							
R5200	Interfund Transfers	3,457	26,939	-	-	-	-
R5201	Apportionment Transfers	980,884	906,097	923,280	970,223	970,223	970,223
R5400	Beginning Fund Balance	109,411	36,277	60,840	71,658	71,658	71,658
	Total	\$ 1,093,752	\$ 969,313	\$ 984,120	\$ 1,041,881	\$ 1,041,881	\$ 1,041,881
North Santiam School District							
R5200	Interfund Transfers	2,360	13,375	-	-	-	-
R5201	Apportionment Transfers	2,040,998	1,062,103	1,109,524	1,182,332	1,182,332	1,182,332
R5400	Beginning Fund Balance	-	122,122	457,705	(7,506)	(7,506)	(7,506)
	Total	\$ 2,043,358	\$ 1,197,600	\$ 1,567,229	\$ 1,174,826	\$ 1,174,826	\$ 1,174,826
Perrydale School District							
R5200	Interfund Transfers	4,283	4,370	-	-	-	-
R5201	Apportionment Transfers	186,090	198,356	197,939	218,733	218,733	218,733
R5400	Beginning Fund Balance	20,501	13,363	-	11,467	11,467	11,467
	Total	\$ 210,874	\$ 216,089	\$ 197,939	\$ 230,200	\$ 230,200	\$ 230,200
Salem-Keizer School District							
R5200	Interfund Transfers	23,434	86,179	-	-	-	-
R5201	Apportionment Transfers	20,252,792	21,200,870	21,792,200	22,928,731	22,928,731	22,928,731
R5400	Beginning Fund Balance	-	-	-	-	-	-
	Total	\$ 20,276,226	\$ 21,287,049	\$ 21,792,200	\$ 22,928,731	\$ 22,928,731	\$ 22,928,731

WESD 2025-26 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Sheridan School District							
R5200	Interfund Transfers	24,641	15,621	-	-	-	-
R5201	Apportionment Transfers	460,933	505,446	536,463	642,193	642,193	642,193
R5400	Beginning Fund Balance	55,668	50,693	19,887	(50,748)	(50,748)	(50,748)
	Total	\$ 541,242	\$ 571,760	\$ 556,350	\$ 591,445	\$ 591,445	\$ 591,445
Silver Falls School District							
R5200	Interfund Transfers	39,502	28,057	-	-	-	-
R5201	Apportionment Transfers	1,688,491	1,843,348	1,959,329	2,025,135	2,025,135	2,025,135
R5400	Beginning Fund Balance	142,728	123,733	52,190	50,407	50,407	50,407
	Total	\$ 1,870,721	\$ 1,995,138	\$ 2,011,519	\$ 2,075,542	\$ 2,075,542	\$ 2,075,542
St Paul School District							
R5200	Interfund Transfers	58,234	19,063	-	-	-	-
R5201	Apportionment Transfers	171,727	179,550	185,459	200,977	200,977	200,977
R5400	Beginning Fund Balance	37,047	78,581	-	35,734	35,734	35,734
	Total	\$ 267,008	\$ 277,194	\$ 185,459	\$ 236,711	\$ 236,711	\$ 236,711
Willamina School District							
R5200	Interfund Transfers	893	4,204	-	-	-	-
R5201	Apportionment Transfers	429,631	466,912	461,430	459,912	459,912	459,912
R5400	Beginning Fund Balance	73,552	72,891	8,828	27,819	27,819	27,819
	Total	\$ 504,076	\$ 544,007	\$ 470,258	\$ 487,731	\$ 487,731	\$ 487,731
Woodburn School District							
R5200	Interfund Transfers	5,760	33,820	-	-	-	-
R5201	Apportionment Transfers	2,869,582	3,054,832	3,169,178	3,467,884	3,467,884	3,467,884
R5400	Beginning Fund Balance	-	-	-	-	-	-
	Total	\$ 2,875,342	\$ 3,088,652	\$ 3,169,178	\$ 3,467,884	\$ 3,467,884	\$ 3,467,884

WESD 2025-26 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Yamhill-Carlton School District							
R5200	Interfund Transfers	3,122	4,467	-	-	-	-
R5201	Apportionment Transfers	467,362	535,606	552,434	594,557	594,557	594,557
R5400	Beginning Fund Balance	117,816	80,227	76,411	34,304	34,304	34,304
	Total	\$ 588,300	\$ 620,300	\$ 628,845	\$ 628,861	\$ 628,861	\$ 628,861
Total District Resources		\$ 42,185,247	\$ 43,946,043	\$ 45,389,931	\$ 46,999,500	\$ 46,999,500	\$ 46,999,500
Fiscal Balancing							
R1960	Recovery Prior Year Expense	-	-	-	-	-	500,000
R5200	Interfund Transfers	-	-	500,000	500,000	500,000	-
R5400	Beginning Fund Balance	-	-	500,000	500,000	500,000	500,000
	Total	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
TOTAL RESOURCES		\$ 42,185,247	\$ 43,946,043	\$ 46,389,931	\$ 47,999,500	\$ 47,999,500	\$ 47,999,500

WESD 2025-26 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Amity School District							
5202	Resolution Transfers	240,916	316,562	250,000	214,382	214,382	214,382
5300	Transit	168,131	99,612	181,184	227,697	227,697	227,697
	Total	\$ 409,047	\$ 416,174	\$ 431,184	\$ 442,079	\$ 442,079	\$ 442,079
Cascade School District							
5202	Resolution Transfers	1,220,689	1,363,532	1,600,000	1,576,279	1,576,279	1,576,279
5300	Transit	100,000	-	135,212	9,633	9,633	9,633
	Total	\$ 1,320,689	\$ 1,363,532	\$ 1,735,212	\$ 1,585,912	\$ 1,585,912	\$ 1,585,912
Central School District							
5202	Resolution Transfers	1,308,930	1,564,402	1,762,277	1,937,772	1,937,772	1,937,772
5300	Transit	450,000	125,000	-	2,543	2,543	2,543
	Total	\$ 1,758,930	\$ 1,689,402	\$ 1,762,277	\$ 1,940,315	\$ 1,940,315	\$ 1,940,315
Dallas School District							
5202	Resolution Transfers	833,751	1,091,569	1,343,374	1,615,120	1,615,120	1,615,120
5300	Transit	745,231	507,500	300,000	59,929	59,929	59,929
	Total	\$ 1,578,982	\$ 1,599,069	\$ 1,643,374	\$ 1,675,049	\$ 1,675,049	\$ 1,675,049
Dayton School District							
5202	Resolution Transfers	263,440	384,028	150,000	488,370	488,370	488,370
5300	Transit	195,000	100,000	393,859	254	254	254
	Total	\$ 458,440	\$ 484,028	\$ 543,859	\$ 488,624	\$ 488,624	\$ 488,624

WESD 2025-26 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Falls City School District							
5202	Resolution Transfers	153,983	206,465	172,854	167,060	167,060	167,060
5300	Transit	-	-	-	-	-	-
	Total	\$ 153,983	\$ 206,465	\$ 172,854	\$ 167,060	\$ 167,060	\$ 167,060
Gervais School District							
5202	Resolution Transfers	832,498	659,582	793,449	801,413	801,413	801,413
5300	Transit	-	-	-	5	5	5
	Total	\$ 832,498	\$ 659,582	\$ 793,449	\$ 801,418	\$ 801,418	\$ 801,418
Jefferson School District							
5202	Resolution Transfers	471,186	462,566	463,935	459,981	459,981	459,981
5300	Transit	-	-	-	4,176	4,176	4,176
	Total	\$ 471,186	\$ 462,566	\$ 463,935	\$ 464,157	\$ 464,157	\$ 464,157
McMinnville School District							
5202	Resolution Transfers	1,152,169	1,321,381	1,400,000	1,673,761	1,673,761	1,673,761
5300	Transit	1,963,467	2,011,287	2,033,441	1,901,433	1,901,433	1,901,433
5302	Fund Balance Transfer	46,465	-	-	-	-	-
	Total	\$ 3,162,101	\$ 3,332,668	\$ 3,433,441	\$ 3,575,194	\$ 3,575,194	\$ 3,575,194
Mt Angel School District							
5202	Resolution Transfers	367,255	400,415	416,888	480,372	480,372	480,372
5300	Transit	-	-	-	-	-	-
	Total	\$ 367,255	\$ 400,415	\$ 416,888	\$ 480,372	\$ 480,372	\$ 480,372

WESD 2025-26 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Newberg School District							
5202	Resolution Transfers	1,155,978	940,363	700,000	1,018,668	1,018,668	1,018,668
5300	Transit	846,321	1,128,131	1,730,361	1,496,840	1,496,840	1,496,840
5302	Fund Balance Transfer	41,058	-	-	-	-	-
	Total	\$ 2,043,357	\$ 2,068,494	\$ 2,430,361	\$ 2,515,508	\$ 2,515,508	\$ 2,515,508
North Marion School District							
5202	Resolution Transfers	872,326	898,587	984,120	1,039,699	1,039,699	1,039,699
5300	Transit	-	-	-	2,182	2,182	2,182
	Total	\$ 872,326	\$ 898,587	\$ 984,120	\$ 1,041,881	\$ 1,041,881	\$ 1,041,881
North Santiam School District							
5202	Resolution Transfers	371,630	728,308	1,130,000	1,065,747	1,065,747	1,065,747
5300	Transit	600,000	-	437,229	109,079	109,079	109,079
	Total	\$ 971,630	\$ 728,308	\$ 1,567,229	\$ 1,174,826	\$ 1,174,826	\$ 1,174,826
Perrydale School District							
5202	Resolution Transfers	197,511	211,875	197,939	230,200	230,200	230,200
5300	Transit	-	-	-	-	-	-
	Total	\$ 197,511	\$ 211,875	\$ 197,939	\$ 230,200	\$ 230,200	\$ 230,200
Salem-Keizer School District							
5202	Resolution Transfers	1,995,430	2,097,783	3,040,000	3,339,962	3,339,962	3,339,962
5300	Transit	17,748,280	19,189,267	18,752,200	19,588,769	19,588,769	19,588,769
5302	Fund Balance Transfer	532,516	-	-	-	-	-
	Total	\$ 20,276,226	\$ 21,287,050	\$ 21,792,200	\$ 22,928,731	\$ 22,928,731	\$ 22,928,731

WESD 2025-26 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Sheridan School District							
5202	Resolution Transfers	415,549	546,359	556,350	591,445	591,445	591,445
5300	Transit	75,000	-	-	-	-	-
	Total	\$ 490,549	\$ 546,359	\$ 556,350	\$ 591,445	\$ 591,445	\$ 591,445
Silver Falls School District							
5202	Resolution Transfers	734,867	641,972	710,000	637,144	637,144	637,144
5300	Transit	1,012,121	1,219,883	1,301,519	1,438,398	1,438,398	1,438,398
	Total	\$ 1,746,988	\$ 1,861,855	\$ 2,011,519	\$ 2,075,542	\$ 2,075,542	\$ 2,075,542
St Paul School District							
5202	Resolution Transfers	188,427	275,234	185,459	233,799	233,799	233,799
5300	Transit	-	-	-	2,912	2,912	2,912
	Total	\$ 188,427	\$ 275,234	\$ 185,459	\$ 236,711	\$ 236,711	\$ 236,711
Willamina School District							
5202	Resolution Transfers	231,610	385,428	470,258	487,729	487,729	487,729
5300	Transit	199,575	146,854	-	2	2	2
	Total	\$ 431,185	\$ 532,282	\$ 470,258	\$ 487,731	\$ 487,731	\$ 487,731
Woodburn School District							
5202	Resolution Transfers	2,077,976	2,461,187	3,169,178	3,467,884	3,467,884	3,467,884
5300	Transit	-	627,465	-	-	-	-
5302	Fund Balance Transfer	797,367	-	-	-	-	-
	Total	\$ 2,875,343	\$ 3,088,652	\$ 3,169,178	\$ 3,467,884	\$ 3,467,884	\$ 3,467,884

WESD 2025-26 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
Yamhill-Carlton School District							
5202	Resolution Transfers	133,073	218,959	428,845	430,409	430,409	430,409
5300	Transit	375,000	319,000	200,000	198,452	198,452	198,452
	Total	\$ 508,073	\$ 537,959	\$ 628,845	\$ 628,861	\$ 628,861	\$ 628,861
Total District Allocations		\$ 41,114,726	\$ 42,650,556	\$ 45,389,931	\$ 46,999,500	\$ 46,999,500	\$ 46,999,500
Fiscal Balancing							
5200	Transfers of Funds	-	-	-	-	-	-
5202	Resolution Transfers	-	-	500,000	500,000	500,000	500,000
5300	Transit	-	-	500,000	500,000	500,000	500,000
	Total	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
TOTAL REQUIREMENTS		\$ 41,114,726	\$ 42,650,556	\$ 46,389,931	\$ 47,999,500	\$ 47,999,500	\$ 47,999,500

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WESD

2025-26 Adopted Budget

Glossary



Glossary of Acronyms & Terms

Acronyms

ADM	Average Daily Membership is the average number of enrolled students of an educational unit.
ADMr	Average Daily Resident Membership is the ADM of the students who live in the district, regardless of where they attend.
ADMw	Average Daily Membership Weighted is the ADMr increased by a variety of weighting factors to obtain weighted average daily membership. For example, each student qualifying for special education services is given an additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.
ASD	Autism Spectrum Disorder
CEIR	Center for Education Innovation, Evaluation and Research
EBISS	Effective Behavioral and Instructional Support System.
EIIS	Early Indicator and Intervention System
EI/ECSE	Early Intervention and Early Childhood Special Education
ELL (ESL)	English Language Learning (also referred to as ESL or English as a Second Language)
ESD	Education Service District
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Plan
LEA	Local Education Agency
LSP	Local Service Plan
ODE	Oregon Department of Education
ODS	Oregon Data Suite

Glossary of Acronyms & Terms

Acronyms

OEIB	Oregon Education Investment Board
OMESC	Oregon Migrant Education Service Center
ORS	Oregon Revised Statutes
OT/PT	Occupational Therapy and Physical Therapy
OTMC	Oregon Textbook and Media Center - Braille and large print textbook production
PBAM	Program Budgeting and Accounting Manual
PBIS	Positive Behavior and Instructional Supports
PERS	Public Employees Retirement System
RPATS	Regional Program Autism Training Sites
SSF	State School Fund
T&A	Trust and Agency
TBI	Traumatic brain injury

Glossary of Acronyms & Terms

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

Glossary of Acronyms & Terms

Terms	
Common School Funds	Interest on trust funds from state sale of miscellaneous lands.
Component Districts	Districts served by the ESD.
Contingency	A special amount budgeted each year for unforeseen expenditures. Transfer of general fund operating contingency funds to cover unanticipated expenditures requires board approval.
Cost Center	A subdivision of the district that is charged with carrying on one or more specific purposes such as a department or special program.
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.
Equity-Based Budgets	Budgets that allocate resources according to need by applying an equity lens (decision making tool) that factors assets, needs, and social/historical inequities
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.

Glossary of Acronyms & Terms

Terms	
Fund	A fiscal and accounting entity with a self-balancing set of accounts.
General Fund	A fund used to account for most operating activities except those activities required to be accounted for in another fund.
Grant	A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.
Licensed Staff	All licensed teachers, counselors, special education teachers, and other certified teaching staff under contract to the District. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.
Levy	Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.
Measure 5	Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.
Measure 47	Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.
Measure 50	Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.
Modified Accrual	The basis of accounting in which revenue is recorded when available and measurable
Object	For fund accounting this term identifies and classifies the articles purchased or the service obtained.
Proposed Budget	Financial and operating plan for the district that the Superintendent is recommending to the public and budget committee.
Region 16	Migrant Education Program: Region 16 serves a geographical area which includes the following six counties of Marion, Polk, Yamhill, Linn, Benton and Lincoln.
Requirement	An expenditure or net decrease to a fund's resources.
Resolution	A formal order of a governing body.

Glossary of Acronyms & Terms

Terms

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. Interfund 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.
WESD	Willamette Education Service District

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WESD

2025-26 Adopted Budget

Appendices



Appendice



Oregon
GANNETT

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

S WILLAMETTE ESD LEGAL
Accounts Payable
Willamette Esd Legals
2611 Pringle Rd Se
Salem OR 97302-1533

STATE OF WISCONSIN, COUNTY OF BROWN

The Statesman Journal, of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published in Salem in Marion County, Oregon; and that this Public Notices is printed copy of which is hereby annexed was Published in said newspapers in the issue:

04/29/2025

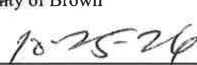
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Notice of Budget Committee Meeting

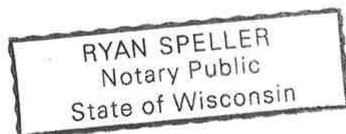
A public meeting of the Budget Committee of Willamette Education Service District (WESD), Marion County, State of Oregon, to discuss the proposed budget for the fiscal year July 1, 2025, to June 30, 2026, will be held at 2611 Pringle Rd SE, Salem, Oregon. The meeting will occur on Tuesday, May 13, 2025, at 6:00 PM. A second meeting, if needed, is scheduled for Wednesday, May 21, 2025, at 6:00 PM.

The purpose of the meeting is to receive the budget message and comments from the public on the proposed budget.

This is a public meeting where deliberation of the Budget Committee will take place. People may attend the meeting to discuss the proposed programs with the Budget Committee. The WESD Budget Committee also accepts public comments via email submission. If you want to submit a comment, please email it to budget@wesd.org by 1:00 PM on May 12, 2025. Comments will be forwarded to the Budget Committee before their meeting and may or may not be read during the Budget Committee meeting.

This meeting will also be available for viewing via Zoom. To receive the web address and password for the Zoom meeting, please email budget@wesd.org or call (503) 385 - 4694.

A copy of the proposed budget may be inspected or obtained for a fee on or after May 11, 2025, at Pringle Road SE, Salem, Oregon, between 8:00 AM and 4:30 PM, or online at www.wesd.org.
Statesman Journal
April 29, 2025



Appendice



Oregon

PO Box 631824 Cincinnati, OH 45263-1824

GANNETT

AFFIDAVIT OF PUBLICATION

Ester Hurtado
Accounts Payable
Willamette Esd Legals
2611 Pringle Rd Se
Salem OR 97302-1533

STATE OF WISCONSIN, COUNTY OF BROWN

The Statesman Journal, of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published in Salem in Marion County, Oregon; and that this Classified Legal CLEGL is printed copy of which is hereby annexed was Published in said newspapers in the issue:

05/28/2025

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Notary, State of WI, County of Brown

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NANCY HEYRMAN
Notary Public
State of Wisconsin

Page 1 of 2

Appendice



RESOLUTION No. 25.06.337

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2025-2026 in the total amount of \$193,739,947. This budget is now on file at 2611 Pringle Rd SE in Salem, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, for the following purposes shown are hereby appropriated:

General Fund		Special Revenue Fund	
Support Services	8,557,247	Instruction	24,656,938
Debt Service	508,956	Support Services	23,346,406
Transfers	46,653,577	Enterprise & Comm	42,065
Contingency	5,000,000	Transfers	35,000
Total	\$60,719,780	Total	\$48,080,409
Debt Service Fund		Capital Projects Fund	
Debt Service	3,538,430	Capital Outlay	225,000
Total	\$3,538,430	Total	\$225,000
Internal Service Fund		Trust & Agency Fund	
Instruction	5,622,637	Transfers & Transits	47,999,500
Support Services	27,289,763	Total	\$47,999,500
Enterprise & Comm	70,100		
Contingency	194,327		
Total	\$33,176,827		
		Total APPROPRIATIONS, All Funds	\$193,739,947
		Total Unappropriated and Reserve Amounts, All Funds	0
		TOTAL ADOPTED BUDGET	\$193,739,947

RESOLUTION IMPOSING AND CATEGORIZING TAXES

budget at the rate of \$.2967 per \$1,000 of assessed value for permanent tax rate; and that these taxes are hereby imposed for tax year 2025-2026 upon the assessed value of all taxable property within the district and categorized for the purposes of Article XI Section 11b as follows:

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

The above resolution statements were approved and declared adopted on June 3, 2025.



Anna Ali, Board Chair



Joe Morelock, EdD, Superintendent

6.3.2025

Date

6.3.2025

Date

Appendice

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

To assessor of Marion County

**FORM OR-ED-50
2025–2026**

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

☐ Check here if this is
an amended form.

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

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

<u>2611 Pringle Road SE</u>	<u>Salem</u>	<u>OR</u>	<u>97305</u>	<u>7/1/25</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Russell Allen</u>	<u>Exec Dir Bus Svcs</u>	<u>503.385.4611</u>	<u>russ.allen@wesd.org</u>	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

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

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-11-24)

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

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

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

The End