

2026-27

Adopted Budget



Willamette
EDUCATION SERVICE DISTRICT

Adopted Budget

July 1, 2026 - June 30, 2027



Willamette
EDUCATION SERVICE DISTRICT

Presented to the Budget Committee
June 2, 2026

Adopted by the Board of Directors
June 23, 2026

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

WESD 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
Sue Monahan	Higher Education	6.30.2029
Justin Hopkins	Social Services	6.30.2027
Jeff Crapper	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
Tracy Roe <i>Jefferson SD Board Member</i>	Position 3	6.30.2027
Rick Rogers <i>Newberg SD Board Designee</i>	Position 4	6.30.2027
Adelin Ruiz <i>North Marion SD Designee</i>	Position 5	6.30.2028
Richard Smith <i>North Santiam SD Designee</i>	Position 6	6.30.2027
OPEN	Position 7	6.30.2028
OPEN	Position 8	6.30.2028
Jason Evans <i>Falls City SD Designee</i>	Position 9	6.30.2028
Kevin Palmer <i>Silver Falls SD Designee</i>	Position 10	6.30.2026

Term Expires

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Superintendent's Budget Message

2026-27



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 2026-27.

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. This is the second year of the biennium, therefore we know the total allocations for the funding year ahead of the publishing of our budget for 2026-27.

WESD Funding & Districts We Serve

ESDs are funded through multiple funding sources, including 4.5% of the State School Fund along with our permanent local property tax rate. State School Fund revenue for ESDs flows into our General Fund with the WESD retaining 10% for its own operations with the remaining 90% made available to our partner school districts to purchase services we provide via the Local Service Plan (LSP). 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 the Falls City School District to Salem-Keizer School District 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 Willamette ESD'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, the 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.

2026-27 Budget

The \$11.36B for the 2025-2027 biennium 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. Beyond the small General Fund for ESDs, which accounts for the dollars necessary to operate the organization as a whole (human resources, business services, some technology services, maintenance and operations, as well as executive administration), the full WESD budget is a complex mix of those general fund dollars, allocations for local school districts to purchase WESD's Local Service Plan options or to be taken as a "flow-through" disbursement, as well as a myriad of grants and other contracts.

The 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 and arguments to increase allocations for Youth Corrections Education Program (YCEP), Juvenile Detention Education Program (JDEP), and the Discovery Academy (part of the ODE's Recovery High School program), those have not materialized for the 2026-27 budget.

Finally, our PERS side account, which provided a mechanism to "buy down" our PERS rates in the past, is on track to reach zero this year, keeping our rates at a higher level than we've experienced in the past few years. This was highlighted to the 2024-25 Budget Committee and our current calculations remain true to that prediction. Our rates will be on par with other organizations whose side account has also expired or who did not elect to create one. This has created additional pressure on all budgets and programs at WESD.

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 continue to 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.

Willamette ESD submits this budget with confidence in our collective ability to continue to provide quality services while meeting the challenges presented to educators in general and the challenges unique to our agency. We acknowledge that this budget is a plan that will require some flexibility and adjustment as our revenue and service demands change. We 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 dedicated and unwavering organization.

Sincerely,



Dr. Joe Morelock
Superintendent | WESD

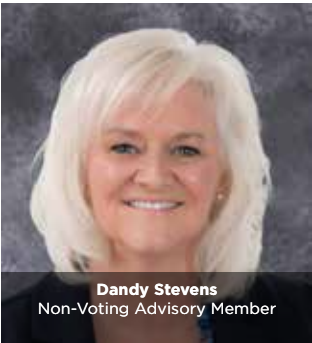
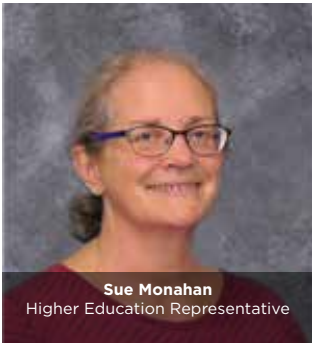
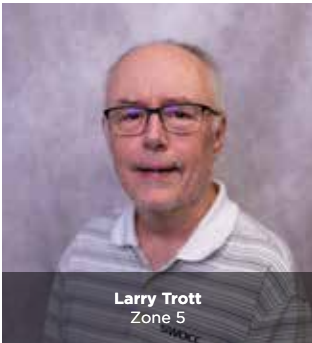
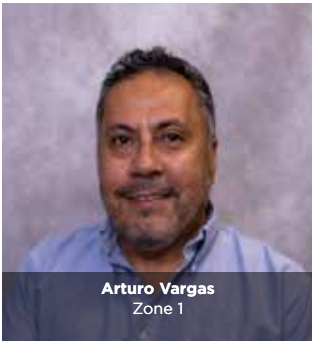
WESD

2026-27 Adopted Budget

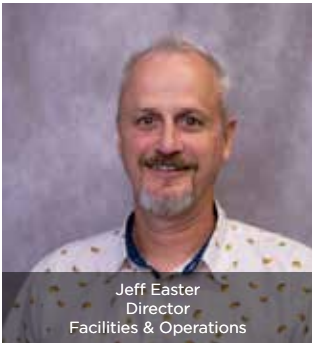
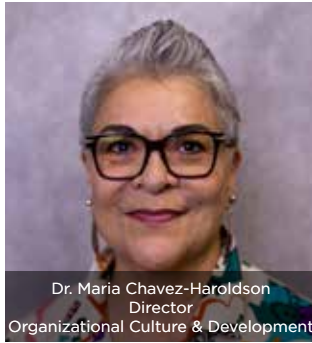
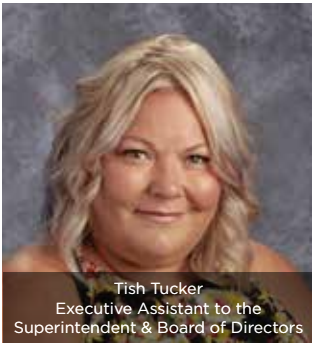
Introduction



WESD Board of Directors



WESD Administration



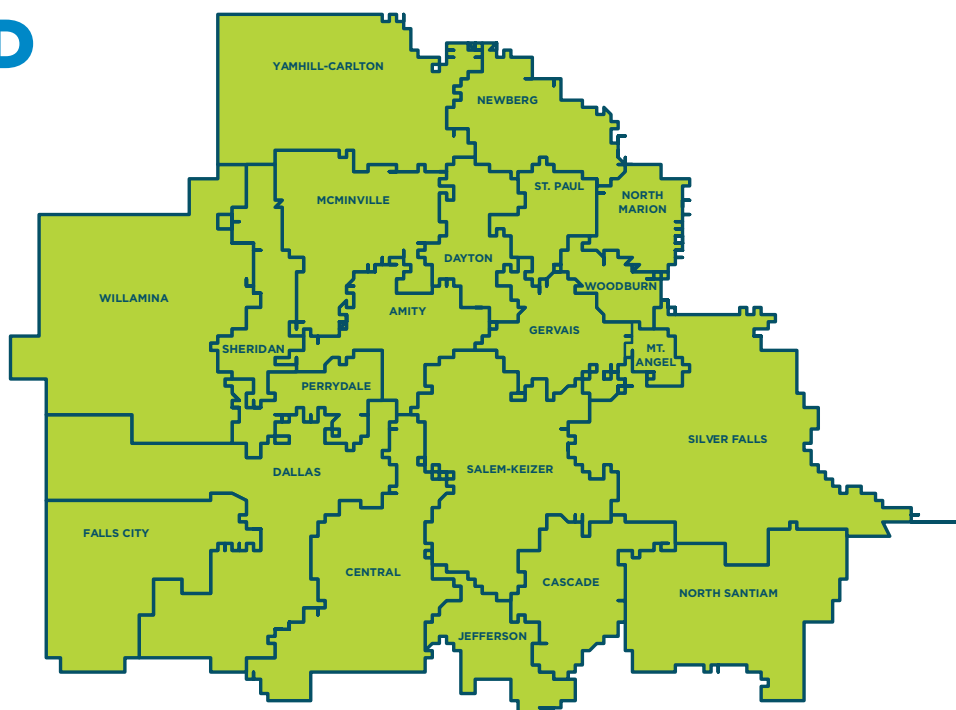
About

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 WESD

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

Organizational Culture & Belonging at WESD

Why Organizational Culture Matters at WESD

A strong organizational culture is essential at WESD because it creates the conditions for people to feel valued, supported, connected, and able to do their best work. When employees experience a sense of belonging, they are more engaged, collaborative, innovative, and invested in the success of the organization.

At WESD, we believe every employee should have meaningful opportunities to contribute, grow professionally, and access the support and resources needed to thrive. Building a culture of belonging means recognizing the strengths, experiences, and perspectives that each person brings to our organization while fostering environments grounded in trust, respect, and shared purpose.

Healthy workplace culture strengthens relationships, improves communication, and increases morale across teams. It also supports employee retention, leadership development, and organizational effectiveness. When people feel connected to their work and to one another, organizations become more resilient, adaptive, and successful. Creating this kind of culture is not simply an initiative, it is a long-term organizational commitment that shapes how we lead, collaborate, make decisions, and serve our communities. While the language and approaches may continue to evolve over time, equity remains a foundational value at WESD and continues to guide our commitment to fairness, access, opportunity, and belonging across the organization.

Strategic & Responsive Resource Allocation

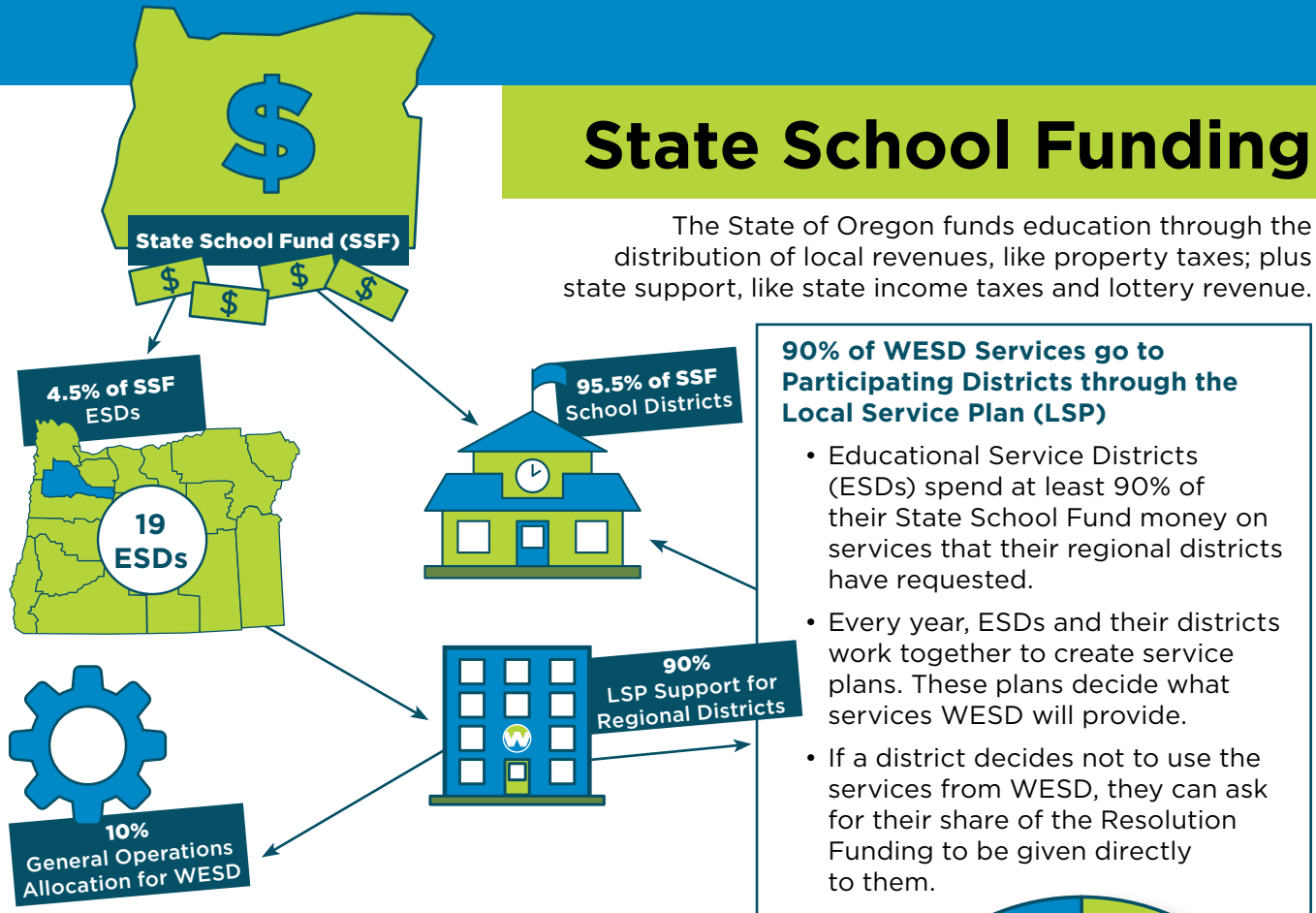
Thoughtful and responsive budgeting practices are a key part of sustaining a healthy organizational culture. Effective resource allocation ensures departments, teams, and employees have access to the tools, support, and opportunities needed to succeed.

At WESD, budgeting practices are intended to address barriers, respond to emerging needs, and strengthen organizational capacity across the system. By investing resources intentionally and strategically, we create stronger conditions for collaboration, growth, engagement, and long-term organizational success.

Belonging is the foundation of how we strengthen culture, support people, and move our organization forward.



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

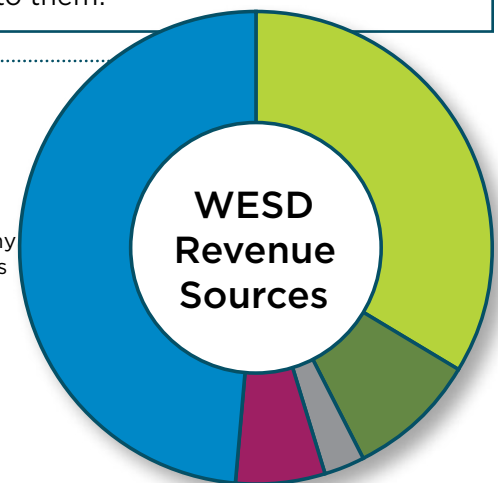
- EI/ECSE Special Education*
- Regional Inclusive Services*
- Youth Corrections Education Program*
- Migrant Education: Region 16

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 03/02/26

Resolution Funds District Allocations 2026-2027

District	25-26 ADMw Ext*	26-27 ADMw Ext**	25-26 Allocation	26-27 EST Allocation	Difference
Amity	941.30	989.49	\$ 448,579	\$ 499,636	\$ 51,057
Cascade	3,224.98	3,254.30	\$ 1,536,873	\$ 1,643,234	\$ 106,361
Central	3,798.51	3,639.76	\$ 1,810,190	\$ 1,837,870	\$ 27,680
Dallas	3,502.93	3,381.84	\$ 1,669,331	\$ 1,707,635	\$ 38,304
Dayton	1,069.41	1,023.03	\$ 509,630	\$ 516,571	\$ 6,941
Falls City	335.32	329.47	\$ 159,798	\$ 166,363	\$ 6,565
Gervais	1,624.31	1,592.57	\$ 774,069	\$ 804,156	\$ 30,087
Jefferson	913.51	848.26	\$ 435,336	\$ 428,323	\$ (7,013)
McMinnville	7,502.20	7,198.28	\$ 3,575,194	\$ 3,634,718	\$ 59,524
Mt. Angel	916.01	895.21	\$ 436,527	\$ 452,030	\$ 15,503
Newberg	4,720.09	4,561.65	\$ 2,249,372	\$ 2,303,371	\$ 53,999
N. Marion	2,035.92	1,955.65	\$ 970,223	\$ 987,491	\$ 17,268
N. Santiam	2,481.01	2,392.46	\$ 1,182,332	\$ 1,208,055	\$ 25,723
Perrydale	458.99	453.27	\$ 218,733	\$ 228,875	\$ 10,142
Salem Keizer	48,113.73	46,781.90	\$ 22,928,731	\$ 23,622,170	\$ 693,439
Sheridan	1,347.58	1,291.57	\$ 642,193	\$ 652,169	\$ 9,976
Silver Falls	4,249.55	4,246.88	\$ 2,025,135	\$ 2,144,430	\$ 119,295
St Paul	421.73	406.46	\$ 200,977	\$ 205,239	\$ 4,262
Willamina	965.08	965.13	\$ 459,912	\$ 487,335	\$ 27,423
Woodburn	7,277.02	7,163.61	\$ 3,467,884	\$ 3,617,211	\$ 149,327
Yamhill Carlton	1,247.62	1,227.89	\$ 594,557	\$ 620,014	\$ 25,457
Total	97,146.80	94,598.68	\$ 46,295,576	\$ 47,766,896	\$ 1,471,320

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

**Figures taken from ODE estimate 3/2/26 (District provided numbers)

WESD

2026-27 Adopted Budget

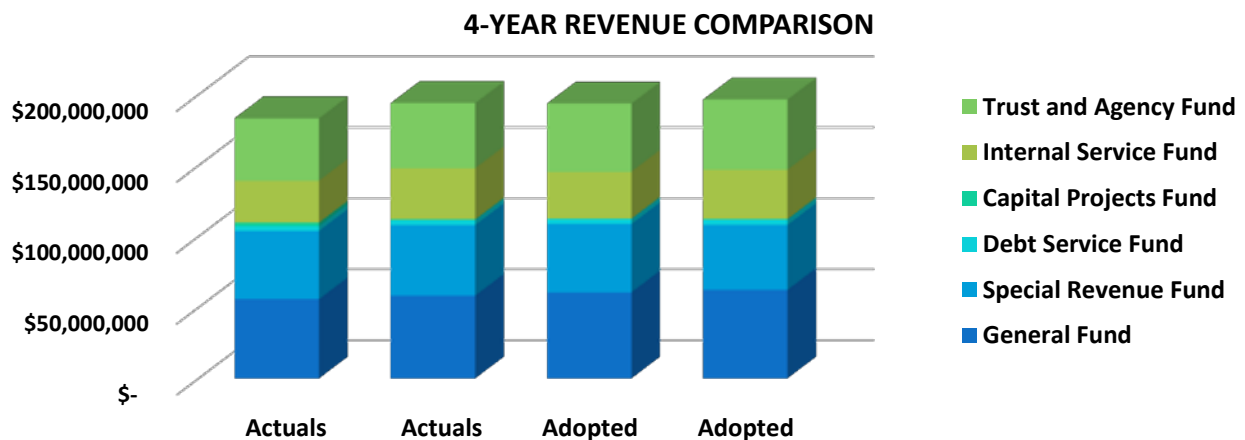
Budget Overview



WESD 2026-27 Adopted Budget

Resource Summary All Funds

Fund Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
100	General Fund	\$ 55,944,382	\$ 58,405,939	\$ 60,719,780	\$ 62,462,387
200	Special Revenue Fund	48,092,291	49,724,967	48,080,409	45,738,280
300	Debt Service Fund	3,293,252	3,413,113	3,538,430	3,677,169
400	Capital Projects Fund	2,491,786	475,000	225,000	375,000
600	Internal Service Fund	29,614,902	36,175,343	33,176,828	34,784,034
700	Trust and Agency Fund	43,946,044	45,901,505	47,999,500	49,538,327
		\$ 183,382,657	\$ 194,095,867	\$ 193,739,946	\$ 196,575,197



Resource Summary by Major Account

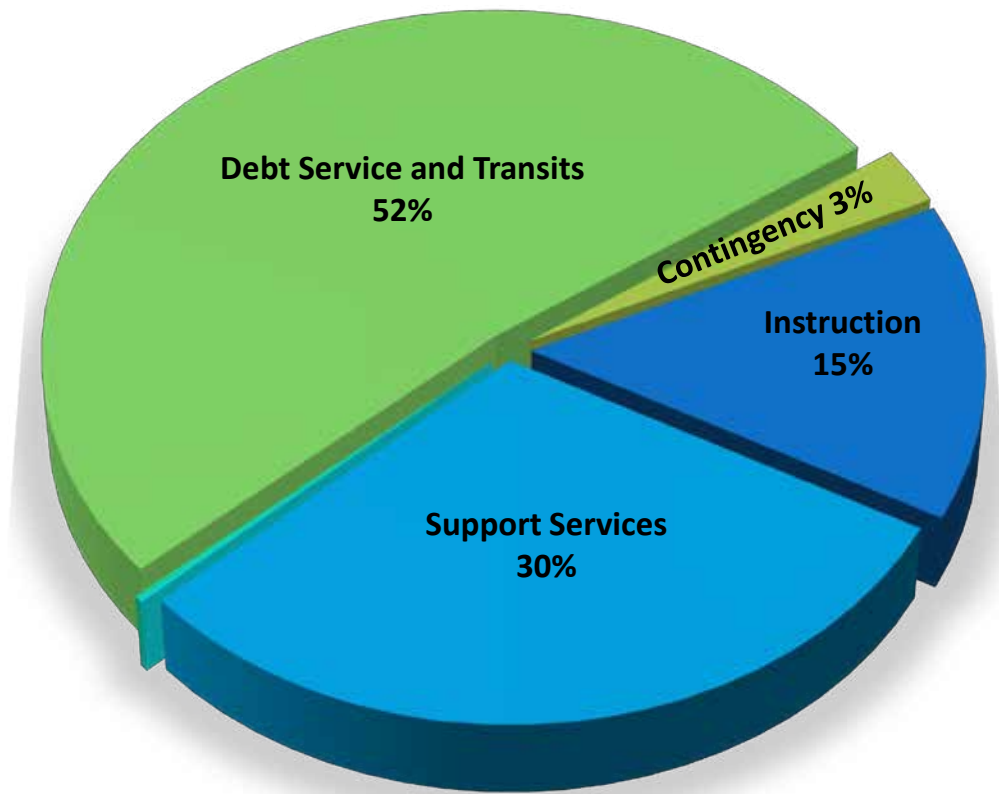
Fund Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
R1000	Local Sources	\$ 31,695,902	\$ 35,342,965	\$ 33,781,439	\$ 36,171,308
R2000	Intermediate Sources	9,782	9,400	10,000	10,000
R3000	State Sources	61,805,321	69,200,945	71,967,974	72,003,375
R4000	Federal Sources	13,597,911	8,196,022	8,533,043	8,147,064
R5000	Other Sources	76,273,741	81,346,535	79,447,490	80,243,450
		\$ 183,382,657	\$ 194,095,867	\$ 193,739,946	\$ 196,575,197

WESD 2026-27 Adopted Budget

Expenditure Summary by Major Function All Funds

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Adopted	2026-27 FTE
1000	Instruction	\$ 24,424,352	\$ 26,501,659	\$ 30,279,575	201.56	\$ 29,102,178	192.61
2000	Support Services	49,482,061	56,102,652	58,962,289	285.07	59,851,072	276.18
3000	Community and Enterprise Services	9,686	284,251	343,292	1.08	235,229	1.01
4000	Building Construction and Improvement	2,540,623	472,835	225,000		375,000	
5000	Debt Service and Transits	92,158,028	95,320,315	98,735,463		101,817,391	
6000	Contingency	-	-	5,194,327		5,194,327	
		\$ 168,614,749	\$ 178,681,712	\$ 193,739,946	487.71	\$ 196,575,197	469.80

FUNCTION AS A % OF TOTAL BUDGET



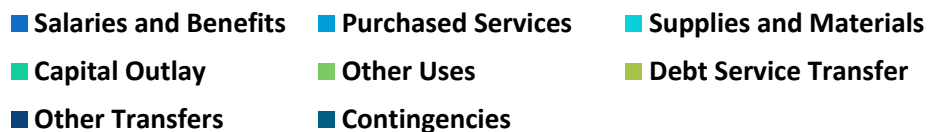
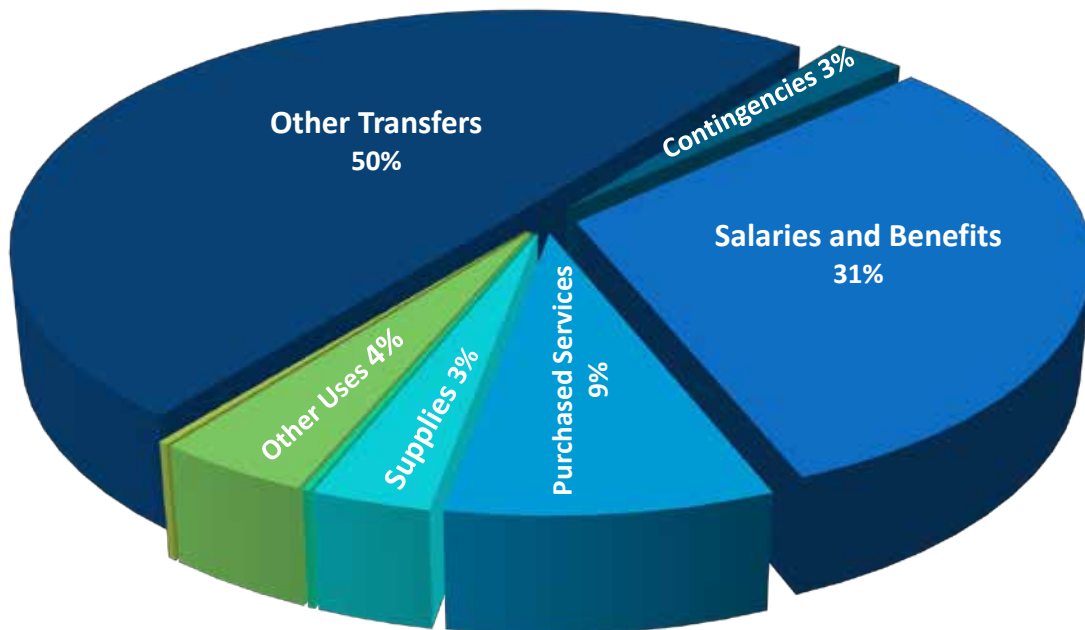
- Instruction
- Support Services
- Community and Enterprise Services
- Building Construction and Improvement
- Debt Service and Transits
- Contingency

WESD 2026-27 Adopted Budget

Expenditure Summary by Major Account All Funds

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Adopted	2026-27 FTE
100	Salaries	\$ 30,054,166	\$ 33,202,513	\$ 36,462,786	435.49	\$ 36,643,255	423.88
200	Benefits	17,031,638	18,544,524	24,065,655		24,104,426	
300	Purchased Services	19,976,660	21,887,699	18,232,399	52.22	17,420,922	45.92
400	Supplies & Materials	3,990,323	6,054,919	6,567,021		6,381,008	
500	Capital Outlay	2,642,621	548,104	285,000		420,000	
600	Other Objects	6,037,804	6,528,552	7,735,725		8,271,037	
700	Debt Service Transfer	516,937	508,956	508,956		510,000	
700	Other Transfers	88,364,599	91,406,444	94,688,077		97,630,222	
800	Contingencies	-	-	5,194,327		5,194,327	
		\$ 168,614,749	\$ 178,681,711	\$ 193,739,946	487.71	\$ 196,575,197	469.80

Object as a % of Total Budget



WESD 2026-27 Adopted Budget

Summary of Requirements: All Funds

By Major Function	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
Instruction	\$ 24,424,352	\$ 26,501,659	\$ 30,279,575	\$ 29,102,178
Support Services	49,482,061	56,102,652	58,962,289	59,851,072
Enterprise & Community Services	9,686	284,251	343,292	235,229
Building Construction & Improvement	2,540,623	472,835	225,000	375,000
Transit, Debt Service & Transfers	92,158,028	95,320,315	98,735,463	101,817,391
Contingencies	-	-	5,194,327	5,194,327
Total	\$ 168,614,749	\$ 178,681,712	\$ 193,739,946	\$ 196,575,197

By Major Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
General Fund	\$ 49,909,178	\$ 52,507,999	\$ 60,719,780	\$ 62,462,387
Special Revenue Fund	43,214,378	46,471,150	48,080,409	45,738,280
Debt Service Fund	3,276,492	3,404,915	3,538,430	3,677,169
Capital Projects Fund	2,491,786	311,612	225,000	375,000
Internal Service Fund	27,072,359	30,770,753	33,176,827	34,784,034
Trust & Agency Fund	42,650,556	45,215,283	47,999,500	49,538,327
Total	\$ 168,614,749	\$ 178,681,712	\$ 193,739,946	\$ 196,575,197

WESD 2026-27 Adopted Budget

Summary of Requirements: Individual Funds

General Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
Support Services	\$ 6,565,412	\$ 7,115,058	\$ 8,557,247	\$ 8,860,492
Debt Service	516,937	508,956	508,956	510,000
Other Uses	42,826,829	44,883,985	46,653,577	48,091,895
Contingency	-	-	5,000,000	5,000,000
Total Requirements General Fund	\$ 49,909,178	\$ 52,507,999	\$ 60,719,780	\$ 62,462,387
Special Revenue Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
Instruction	\$ 20,789,841	\$ 22,043,254	\$ 24,656,938	\$ 24,309,981
Support Services	20,000,713	24,061,772	23,115,279	21,193,070
Enterprise and Community Services	-	204,901	273,192	235,229
Facility Acquisition	48,837	161,223	-	-
Transfers	2,374,987	-	35,000	-
Total Requirements Special Revenue Fund	\$ 43,214,378	\$ 46,471,150	\$ 48,080,409	\$ 45,738,280
Debt Service Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
Principal and Interest payments	\$ 3,276,492	\$ 3,404,915	\$ 3,538,430	\$ 3,677,169
Total Requirements Debt Service Fund	\$ 3,276,492	\$ 3,404,915	\$ 3,538,430	\$ 3,677,169
Capital Projects Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
Capital Outlay	\$ 2,491,786	\$ 311,612	\$ 225,000	\$ 375,000
Total Requirements Capital Projects Fund	\$ 2,491,786	\$ 311,612	\$ 225,000	\$ 375,000
Internal Service Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
Instruction	\$ 3,634,510	\$ 4,458,405	\$ 5,622,637	\$ 4,792,197
Support Services	22,915,936	24,925,822	27,289,763	29,797,510
Enterprise and Community Services	9,686	79,350	70,100	-
Facility Acquisition	-	-	-	-
Transfers	512,227	1,307,176	-	-
Contingency	-	-	194,327	194,327
Total Requirements Capital Projects Fund	\$ 27,072,359	\$ 30,770,753	\$ 33,176,827	\$ 34,784,034
Trust and Agency Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
Transfers & Transits	\$ 42,650,556	\$ 45,215,283	\$ 47,999,500	\$ 49,538,327
Total Requirements Trust & Agency Fund	\$ 42,650,556	\$ 45,215,283	\$ 47,999,500	\$ 49,538,327
Total Requirements All Funds	\$ 168,614,749	\$ 178,681,712	\$ 193,739,946	\$ 196,575,197

WESD 2026-27 Adopted Budget

FTE by Fund

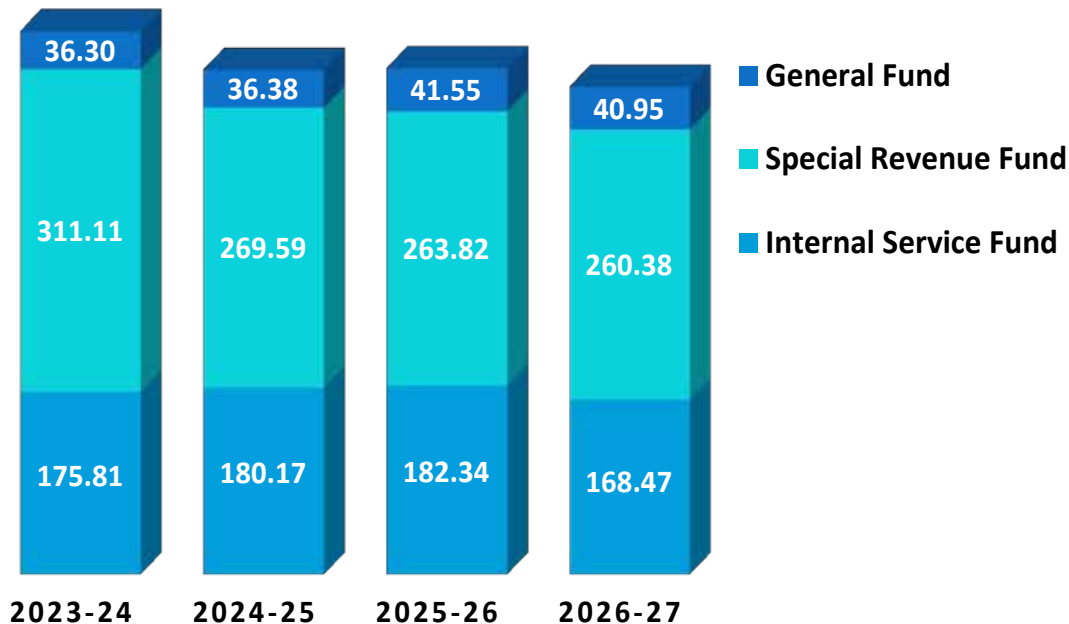
Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
General Fund	36.30	36.38	41.55	40.95
Special Revenue Fund	311.11	269.59	263.82	260.38
Internal Service Fund	175.81	180.17	182.34	168.47
TOTAL FTE	523.22	486.14	487.71	469.80

% Increase or Decrease

-7%

0%

-4%



FTE by Category

Fund	Licensed	Classified	Admin	Confidential/ Non Represented	Total 2026-27
General Fund	-	25.26	8.04	7.65	40.95
Special Revenue Fund	152.92	87.22	18.88	1.35	260.38
Internal Service Fund	88.80	67.49	8.18	4.00	168.47
	241.73	179.97	35.10	13.00	469.80

WESD

2026-27 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.



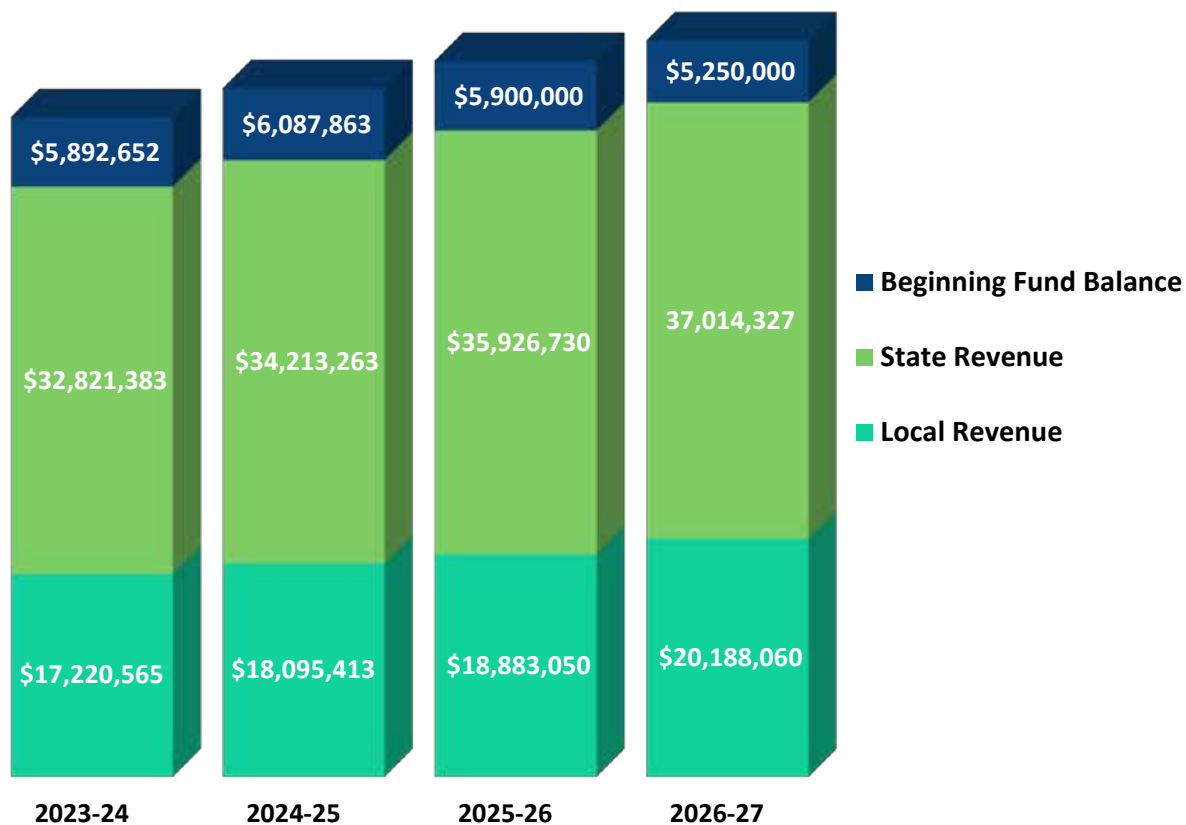
WESD 2026-27 Adopted Budget

Resource Summary General Fund

Fund 100

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
R1000	Local Revenue	\$ 17,220,565	\$ 18,095,413	\$ 18,883,050	\$ 20,188,060
R2000	Intermediate Revenue	9,782	9,400	10,000	10,000
R3000	State Revenue	32,821,383	34,213,263	35,926,730	37,014,327
	Total Revenue	\$ 50,051,730	\$ 52,318,076	\$ 54,819,780	\$ 57,212,387
R5000	Beginning Fund Balance	\$ 5,892,652	\$ 6,087,863	\$ 5,900,000	\$ 5,250,000
	Program Total	\$ 55,944,382	\$ 58,405,939	\$ 60,719,780	\$ 62,462,387
TOTAL GENERAL FUND RESOURCES		\$ 55,944,382	\$ 58,405,939	\$ 60,719,780	\$ 62,462,387

General Fund Resources



WESD 2026-27 Adopted Budget

Resource Detail General Fund

Fund 100

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1111	Current Year Taxes	\$ 14,085,315	\$ 14,768,105	\$ 15,288,000	\$ 15,800,000	\$ 15,800,000	\$ 15,800,000
R1112	Prior Year Taxes	276,144	260,988	225,000	260,000	260,000	260,000
R1114	Payments in Lieu Property Taxes	901	29,190	-	-	-	-
R1500	Earnings on Investments	620,251	665,530	425,000	478,000	478,000	478,000
R1910	Rentals	19,839	26,543	20,000	20,000	20,000	20,000
R1920	Contributions/Donations	170	-	-	-	-	-
R1980	Fees Charged to Grants	2,134,464	2,251,617	2,200,000	2,650,000	2,650,000	2,650,000
R1990	Miscellaneous	83,426	93,320	75,000	80,000	80,000	80,000
R1994	Fingerprinting	55	120	50	60	60	60
R1999	Intra-Agency Invoices	-	-	650,000	900,000	900,000	900,000
	Local Revenue Total	\$ 17,220,565	\$ 18,095,413	\$ 18,883,050	\$ 20,188,060	\$ 20,188,060	\$ 20,188,060
R2199	Intermediate Sources	\$ 9,782	\$ 9,400	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Intermediate Revenue Total	\$ 9,782	\$ 9,400	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
R3101	SSF-General Support	\$ 32,804,856	\$ 34,213,108	\$ 35,901,730	\$ 37,004,327	\$ 37,004,327	\$ 37,004,327
R3104	State Managed County Timber	16,527	155	25,000	10,000	10,000	10,000
	State Revenue Total	\$ 32,821,383	\$ 34,213,263	\$ 35,926,730	\$ 37,014,327	\$ 37,014,327	\$ 37,014,327
	Total Revenue	\$ 50,051,730	\$ 52,318,076	\$ 54,819,780	\$ 57,212,387	\$ 57,212,387	\$ 57,212,387
R5400	Beginning Fund Balance	\$ 5,892,652	\$ 6,087,863	\$ 5,900,000	\$ 5,250,000	\$ 5,250,000	\$ 5,250,000
	Other Resource Total	\$ 5,892,652	\$ 6,087,863	\$ 5,900,000	\$ 5,250,000	\$ 5,250,000	\$ 5,250,000
TOTAL GENERAL FUND RESOURCES		\$ 55,944,382	\$ 58,405,939	\$ 60,719,780	\$ 62,462,387	\$ 62,462,387	\$ 62,462,387

WESD 2026-27 Adopted Budget

Resource Detail General Fund (State v. Agency Generated)

Fund 100

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
<u>State School Fund Revenue</u>							
R1111	Current Year Taxes	\$ 14,085,315	\$ 14,768,105	\$ 15,288,000	\$ 15,800,000	\$ 15,800,000	\$ 15,800,000
R1112	Prior Year Taxes	276,144	260,988	225,000	260,000	260,000	260,000
R1114	Payments in Lieu Property Taxes	901	29,190	-	-	-	-
R3101	SSF-General Support	32,804,856	34,213,108	35,901,730	37,004,327	37,004,327	37,004,327
R3104	State Managed County Timber	16,527	155	25,000	10,000	10,000	10,000
	TOTAL SSF	\$ 47,183,743	\$ 49,271,546	\$ 51,439,730	\$ 53,074,327	\$ 53,074,327	\$ 53,074,327
<u>WESD Specific Revenue</u>							
R1500	Earnings on Investments	\$ 620,251	\$ 665,530	\$ 425,000	\$ 478,000	\$ 478,000	\$ 478,000
R1910	Rentals	19,839	26,543	20,000	20,000	20,000	20,000
R1920	Contributions/Donations	170	-	-	-	-	-
R1940	Services to Other LEAs	-	-	-	-	-	-
R1960	Recovery of Prior Years' Expense	-	-	-	-	-	-
R1980	Fees Charged to Grants	2,134,464	2,251,617	2,200,000	2,650,000	2,650,000	2,650,000
R1990	Miscellaneous	83,426	93,320	75,000	80,000	80,000	80,000
R1992	Erate	-	-	-	-	-	-
R1994	Fingerprinting	55	120	50	60	60	60
R1998	Intra-Agency Invoices	-	-	650,000	900,000	900,000	900,000
R2199	Intermediate Sources	9,782	9,400	10,000	10,000	10,000	10,000
	TOTAL WESD Specific	\$ 2,867,987	\$ 3,046,530	\$ 3,380,050	\$ 4,138,060	\$ 4,138,060	\$ 4,138,060
R5400	Beginning Fund Balance	\$ 5,892,652	\$ 6,087,863	\$ 5,900,000	\$ 5,250,000	\$ 5,250,000	\$ 5,250,000
TOTAL GENERAL FUND RESOURCES		\$ 55,944,382	\$ 58,405,939	\$ 60,719,780	\$ 62,462,387	\$ 62,462,387	\$ 62,462,387
WESD General Fund Available Resources							
	WESD State School Fund Allocation	\$ 4,718,374	\$ 4,927,155	\$ 5,143,973	\$ 5,307,433	\$ 5,307,433	\$ 5,307,433
	WESD Specific Revenue	\$ 2,867,987	\$ 3,046,530	\$ 3,380,050	\$ 4,138,060	\$ 4,138,060	\$ 4,138,060
	Total WESD Revenue	\$ 7,586,361	\$ 7,973,685	\$ 8,524,023	\$ 9,445,493	\$ 9,445,493	\$ 9,445,493
	Beginning Fund Balance	\$ 5,892,652	\$ 6,087,863	\$ 5,900,000	\$ 5,250,000	\$ 5,250,000	\$ 5,250,000
	WESD Total	\$ 13,479,013	\$ 14,061,548	\$ 14,424,023	\$ 14,695,493	\$ 14,695,493	\$ 14,695,493
	State School Fund to Districts	\$ 42,465,369	\$ 44,344,391	\$ 46,295,757	\$ 47,766,894	\$ 47,766,894	\$ 47,766,894
TOTAL GENERAL FUND RESOURCES		\$ 55,944,382	\$ 58,405,939	\$ 60,719,780	\$ 62,462,387	\$ 62,462,387	\$ 62,462,387

WESD 2026-27 Adopted Budget

Requirements Summary by Major Function

Fund 100

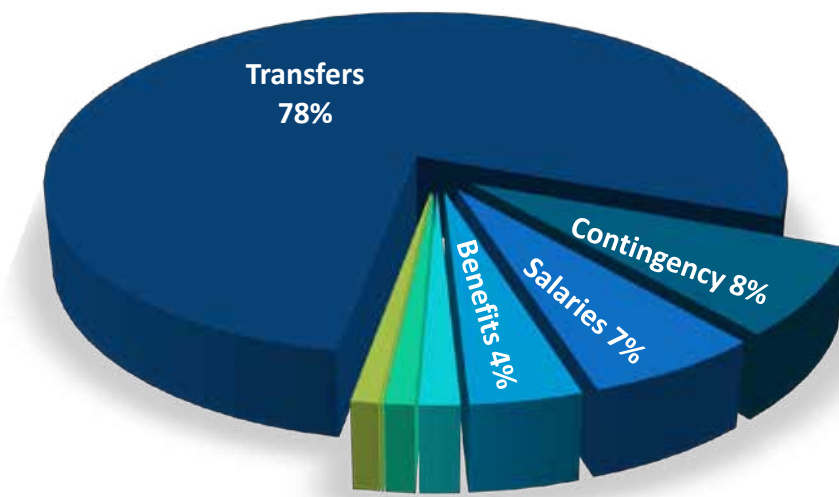
Major Function	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Adopted	2026-27 FTE
2000	Support Services	\$ 6,565,412	\$ 7,115,058	\$ 8,557,247	41.55	\$ 8,860,492	40.95
5000	Debt Service Transfer	516,937	508,956	508,956		510,000	
5000	Capital Projects	274,939	475,000	225,000		225,000	
5000	Program Support	78,677	52,785	133,000		100,000	
5000	Apportionment to Districts	42,473,213	44,356,200	46,295,577		47,766,895	
6000	Contingency	-	-	5,000,000		5,000,000	
		\$ 49,909,178	\$ 52,507,999	\$ 60,719,780	41.55	\$ 62,462,387	40.95

Requirements Summary by Major Account

Fund 100

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Adopted	2026-27 FTE
100	Salaries	\$ 3,095,653	\$ 3,205,218	\$ 3,939,767	41.55	\$ 4,049,069	40.95
200	Benefits	1,636,700	1,732,473	2,525,294		2,549,097	
300	Purchased Services	849,982	905,134	901,313		916,240	
400	Supplies & Materials	556,824	687,284	582,600		673,000	
500	Capital Outlay	5,618	5,358	50,000		45,000	
600	Other Objects	420,635	579,591	558,273		628,086	
700	Transfers	43,343,766	45,392,941	47,162,533		48,601,895	
800	Contingency	-	-	5,000,000		5,000,000	
		\$ 49,909,178	\$ 52,507,999	\$ 60,719,780	41.55	\$ 62,462,387	40.95

Requirements by Object



WESD 2026-27 Adopted Budget

Requirements Detail General Fund

Fund 100

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2110	Home School Registration							
	100	Salaries	\$ 12,016	\$ 12,437	\$ 6,326	\$ 680	\$ 680	\$ 680
	200	Benefits	6,002	6,238	3,725	319	319	319
	300	Purchased Services	860	460	1,000	620	620	620
	400	Supplies & Materials	2,500	2,876	200	2,800	2,800	2,800
		Function Total	\$ 21,378	\$ 22,011	\$ 11,251	\$ 4,419	\$ 4,419	\$ 4,419
2112	Attendance Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2139	Crisis Response Team							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	4,000	1,000	1,000	1,000
	400	Supplies & Materials	2,553	563	-	1,000	1,000	1,000
		Function Total	\$ 2,553	\$ 563	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000
2240	Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	7,000	18,456	15,000	15,000	15,000	15,000
	400	Supplies & Materials	7,108	2,899	5,000	5,000	5,000	5,000
	600	Other Objects	-	5,000	-	-	-	-
		Function Total	\$ 14,108	\$ 26,355	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
2310	Board of Education							
	100	Salaries	\$ 27,241	\$ 28,201	\$ 29,047	\$ 29,661	\$ 29,661	\$ 29,661
	200	Benefits	14,085	15,271	18,602	18,964	18,964	18,964
	300	Purchased Services	98,694	168,252	134,550	133,950	133,950	133,950
	400	Supplies & Materials	7,462	9,510	6,500	6,500	6,500	6,500
	600	Other Objects	284,515	390,427	386,024	412,000	412,000	412,000
		Function Total	\$ 431,997	\$ 611,661	\$ 574,723	\$ 601,075	\$ 601,075	\$ 601,075

WESD 2026-27 Adopted Budget

Requirements Detail General Fund

Fund 100

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2320	Executive Administration							
	100	Salaries	\$ 502,286	\$ 563,546	\$ 626,386	\$ 607,601	\$ 607,601	\$ 607,601
	200	Benefits	242,294	276,808	375,540	360,982	360,982	360,982
	300	Purchased Services	36,783	53,714	47,873	50,340	50,340	50,340
	400	Supplies & Materials	14,898	16,358	12,600	14,300	14,300	14,300
	600	Other Objects	2,610	3,400	4,350	2,300	2,300	2,300
		Function Total	\$ 798,871	\$ 913,826	\$ 1,066,749	\$ 1,035,523	\$ 1,035,523	\$ 1,035,523
2410	Office of the Principal							
	100	Salaries	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000
	200	Benefits	-	-	-	53,346	53,346	53,346
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	600	600	600
		Function Total	\$ -	\$ -	\$ -	\$ 138,946	\$ 138,946	\$ 138,946
2520	Business Services							
	100	Salaries	\$ 680,418	\$ 672,734	\$ 853,774	\$ 902,962	\$ 902,962	\$ 902,962
	200	Benefits	392,819	387,240	577,257	591,364	591,364	591,364
	300	Purchased Services	18,628	50,157	41,700	41,600	41,600	41,600
	400	Supplies & Materials	67,558	80,519	58,100	59,600	59,600	59,600
	600	Other Objects	18,255	16,786	16,000	2,500	2,500	2,500
		Function Total	\$ 1,177,678	\$ 1,207,436	\$ 1,546,831	\$ 1,598,026	\$ 1,598,026	\$ 1,598,026
2540	Operations & Facilities							
	100	Salaries	\$ 469,198	\$ 514,945	\$ 525,185	\$ 551,598	\$ 551,598	\$ 551,598
	200	Benefits	287,965	319,122	367,149	370,580	370,580	370,580
	300	Purchased Services	397,030	391,178	357,600	396,800	396,800	396,800
	400	Supplies & Materials	70,163	71,323	57,800	70,000	70,000	70,000
	500	Capital Outlay	-	-	10,000	10,000	10,000	10,000
	600	Other Objects	90,690	88,982	103,660	158,286	158,286	158,286
		Function Total	\$ 1,315,046	\$ 1,385,550	\$ 1,421,394	\$ 1,557,264	\$ 1,557,264	\$ 1,557,264
2610	Central Support							
	100	Salaries	\$ 94,747	\$ 104,961	\$ 118,317	\$ 132,851	\$ 132,851	\$ 132,851
	200	Benefits	62,995	68,986	85,541	101,140	101,140	101,140
	300	Purchased Services	47,447	58,210	61,900	72,240	72,240	72,240
	400	Supplies & Materials	10,230	14,150	10,800	15,350	15,350	15,350
	600	Other Objects	8,041	7,345	7,439	7,700	7,700	7,700
		Function Total	\$ 223,461	\$ 253,652	\$ 283,997	\$ 329,281	\$ 329,281	\$ 329,281

WESD 2026-27 Adopted Budget

Requirements Detail General Fund

Fund 100

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2620	Research Center							
	100	Salaries	\$ 89,511	\$ 77,577	\$ 81,441	\$ -	\$ -	\$ -
	200	Benefits	41,525	37,282	48,782	-	-	-
	300	Purchased Services	1,892	5,263	1,550	-	-	-
	400	Supplies and Materials	57	370	450	-	-	-
	600	Other Objects	1,234	647	900	-	-	-
		Function Total	\$ 134,219	\$ 121,139	\$ 133,123	\$ -	\$ -	\$ -
2630	Communication Services							
	100	Salaries	\$ 215,253	\$ 211,229	\$ 232,366	\$ 237,934	\$ 237,934	\$ 237,934
	200	Benefits	110,024	106,564	146,665	145,098	145,098	145,098
	300	Purchased Services	11,748	9,846	12,300	12,750	12,750	12,750
	400	Supplies & Materials	37,413	36,941	32,450	32,850	32,850	32,850
	600	Other Objects	115	2,242	500	500	500	500
		Function Total	\$ 374,553	\$ 366,822	\$ 424,281	\$ 429,132	\$ 429,132	\$ 429,132
2640	Human Resources							
	100	Salaries	\$ 527,879	\$ 571,114	\$ 624,645	\$ 657,096	\$ 657,096	\$ 657,096
	200	Benefits	263,523	296,395	385,247	379,871	379,871	379,871
	300	Purchased Services	64,678	47,677	64,250	62,950	62,950	62,950
	400	Supplies & Materials	55,730	56,695	56,950	53,750	53,750	53,750
	600	Other Objects	2,599	3,809	2,900	3,300	3,300	3,300
		Function Total	\$ 914,409	\$ 975,690	\$ 1,133,992	\$ 1,156,967	\$ 1,156,967	\$ 1,156,967
2660	Technology Services							
	100	Salaries	\$ 448,949	\$ 419,756	\$ 811,541	\$ 812,297	\$ 812,297	\$ 812,297
	200	Benefits	196,186	195,825	497,804	503,445	503,445	503,445
	300	Purchased Services	163,072	99,948	158,100	127,500	127,500	127,500
	400	Supplies & Materials	275,037	390,778	337,500	407,500	407,500	407,500
	500	Capital Outlay	5,618	5,358	40,000	35,000	35,000	35,000
	600	Other Objects	12,576	60,784	36,500	41,000	41,000	41,000
		Function Total	\$ 1,101,438	\$ 1,172,449	\$ 1,881,445	\$ 1,926,742	\$ 1,926,742	\$ 1,926,742
2690	Diversity, Equity & Inclusion							
	100	Salaries	\$ 28,155	\$ 28,718	\$ 30,739	\$ 31,389	\$ 31,389	\$ 31,389
	200	Benefits	14,108	14,954	18,982	18,988	18,988	18,988
	300	Purchased Services	2,150	1,973	1,490	1,490	1,490	1,490
	400	Supplies & Materials	6,115	4,302	4,250	3,750	3,750	3,750
	600	Other Objects	-	169	-	500	500	500
		Function Total	\$ 50,527	\$ 50,116	\$ 55,461	\$ 56,117	\$ 56,117	\$ 56,117

WESD 2026-27 Adopted Budget

Requirements Detail General Fund

Fund 100

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2700	Supplemental Retirement							
	200	Benefits	\$ 5,174	\$ 7,788	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
		Function Total	\$ 5,174	\$ 7,788	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
5200	Transfers							
	700	Debt Service	\$ 516,937	\$ 508,956	\$ 508,956	\$ 510,000	\$ 510,000	\$ 510,000
	700	Capital Projects	274,939	475,000	225,000	225,000	225,000	225,000
	700	Program Support	78,677	52,785	133,000	100,000	100,000	100,000
		Function Total	\$ 870,553	\$ 1,036,741	\$ 866,956	\$ 835,000	\$ 835,000	\$ 835,000
5201	Apportionment to Districts							
	700	Transfer	\$ 42,473,213	\$ 44,356,200	\$ 46,295,577	\$ 47,766,895	\$ 47,766,895	\$ 47,766,895
		Function Total	\$ 42,473,213	\$ 44,356,200	\$ 46,295,577	\$ 47,766,895	\$ 47,766,895	\$ 47,766,895
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			\$ 49,909,178	\$ 52,507,999	\$ 60,719,780	\$ 62,462,387	\$ 62,462,387	\$ 62,462,387

WESD 2026-27 Adopted Budget

FTE by Function

Fund 100

Function	Function Title	Major Account	Account Title	2023-24 FTE	2024-25 FTE	2025-26 FTE	2026-27 FTE
2110	Home School Registration	100	Salaries	0.20	0.20	0.10	0.01
2310	Board of Education	100	Salaries	0.30	0.30	0.30	0.30
2320	Executive Administration	100	Salaries	3.20	3.20	3.70	3.54
2410	Office of the Principal	100	Salaries	-	-	-	1.00
2520	Fiscal Services	100	Salaries	9.27	9.27	10.15	9.65
2540	Operations & Facilities	100	Salaries	8.15	8.33	7.93	7.78
2610	Central Support	100	Salaries	1.71	1.71	2.10	2.20
2620	Research Center	100	Salaries	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	8.57	8.27
2690	Diversity, Equity & Inclusion	100	Salaries	0.20	0.20	0.20	0.20
TOTAL GENERAL FUND				36.30	36.38	41.55	40.95

WESD

2026-27 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.



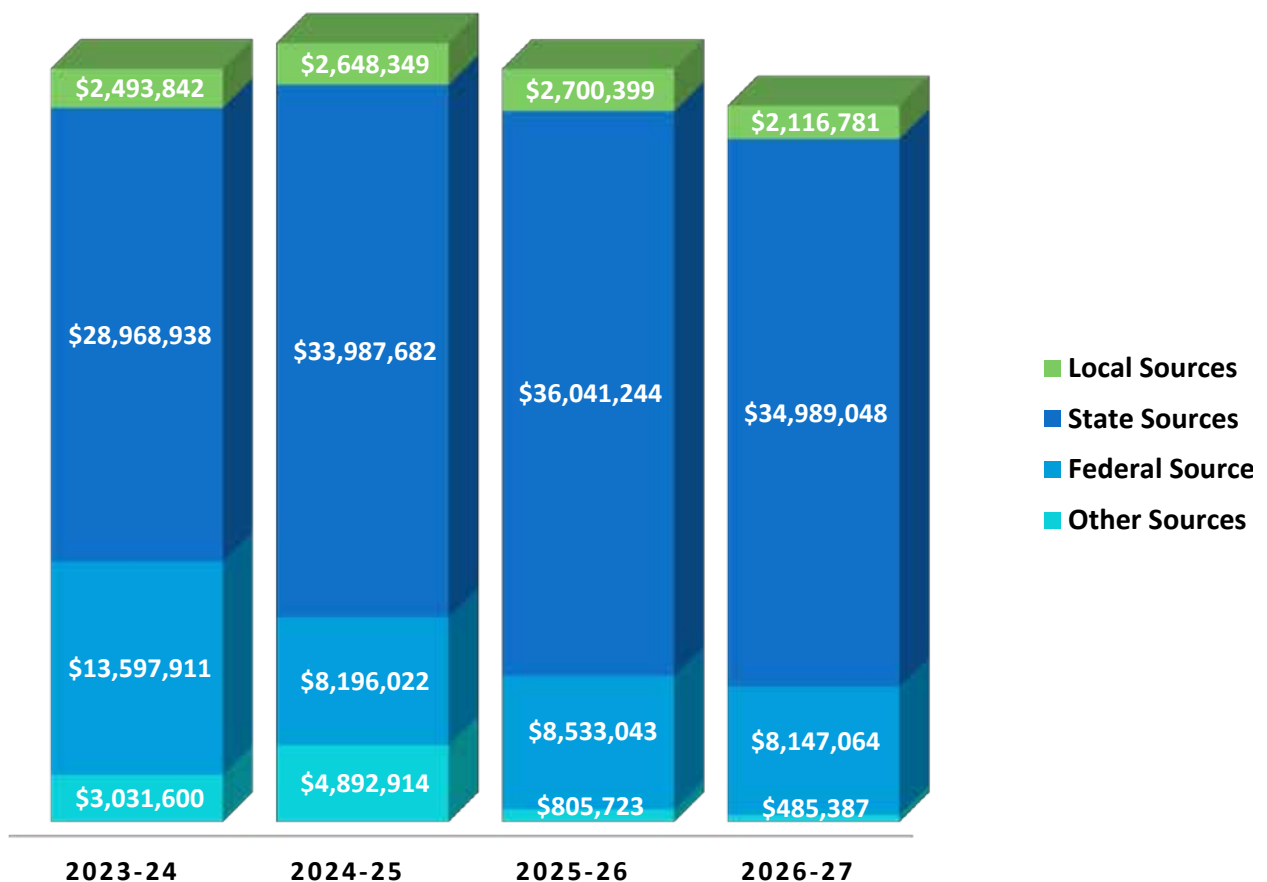
WESD 2026-27 Adopted Budget

Resource Summary Special Revenue Funds

Fund 200

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
R1000	Local Sources	\$ 2,493,842	\$ 2,648,349	\$ 2,700,399	\$ 2,116,781
R2000	Intermediate Sources*	-	-	-	-
R3000	State Sources	28,968,938	33,987,682	36,041,244	34,989,048
R4000	Federal Sources	13,597,911	8,196,022	8,533,043	8,147,064
R5000	Other Sources	3,031,600	4,892,914	805,723	485,387
	Program Total	\$ 48,092,291	\$ 49,724,967	\$ 48,080,409	\$ 45,738,280

Revenue Comparison



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

WESD 2026-27 Adopted Budget

Special Revenue Fund Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
R1500	Earnings on Investments	\$ -	\$ 2,438	\$ -	\$ -
R1910	Rentals	-	(1,181)	-	-
R1920	Contributions/Donations	70,150	122,019	10,000	-
R1940	Services to Other LEAs	323,065	223,922	105,000	2,500
R1960	Recovery of Prior Years' Expense	1,476	-	-	-
R1990	Miscellaneous	264,041	438,688	798,727	669,135
R1991	Medicaid	565	1,318	-	-
R1992	Erate	-	-	-	-
R1998	Intra-Agency Invoices	-	395,524	173,968	-
R1999	ODE Fed Non-Circular A-133	1,834,545	1,465,621	1,612,704	1,445,146
	Local Revenue Total	\$ 2,493,842	\$ 2,648,349	\$ 2,700,399	\$ 2,116,781
R2200	Restricted Revenue	\$ -	\$ -	\$ -	\$ -
	Intermediate Revenue Total	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ 28,968,938	\$ 33,987,682	\$ 36,041,244	\$ 34,989,048
	State Revenue Total	\$ 28,968,938	\$ 33,987,682	\$ 36,041,244	\$ 34,989,048
R4500	Restricted Federal through State	\$ 13,597,911	\$ 8,196,022	\$ 8,533,043	\$ 8,147,064
	Federal Revenue Total	\$ 13,597,911	\$ 8,196,022	\$ 8,533,043	\$ 8,147,064
	Total Revenue	\$ 45,060,691	\$ 44,832,053	\$ 47,274,686	\$ 45,252,893
R5160	Lease/Purchase	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	35,000	15,000	15,000	5,000
R5202	Resolution Transfers	-	-	-	-
R5400	Beginning Fund Balance	2,996,600	4,877,914	790,723	480,387
	Other Resource Total	\$ 3,031,600	\$ 4,892,914	\$ 805,723	\$ 485,387
TOTAL SPECIAL REVENUE FUND RESOURCES		\$ 48,092,291	\$ 49,724,967	\$ 48,080,409	\$ 45,738,280

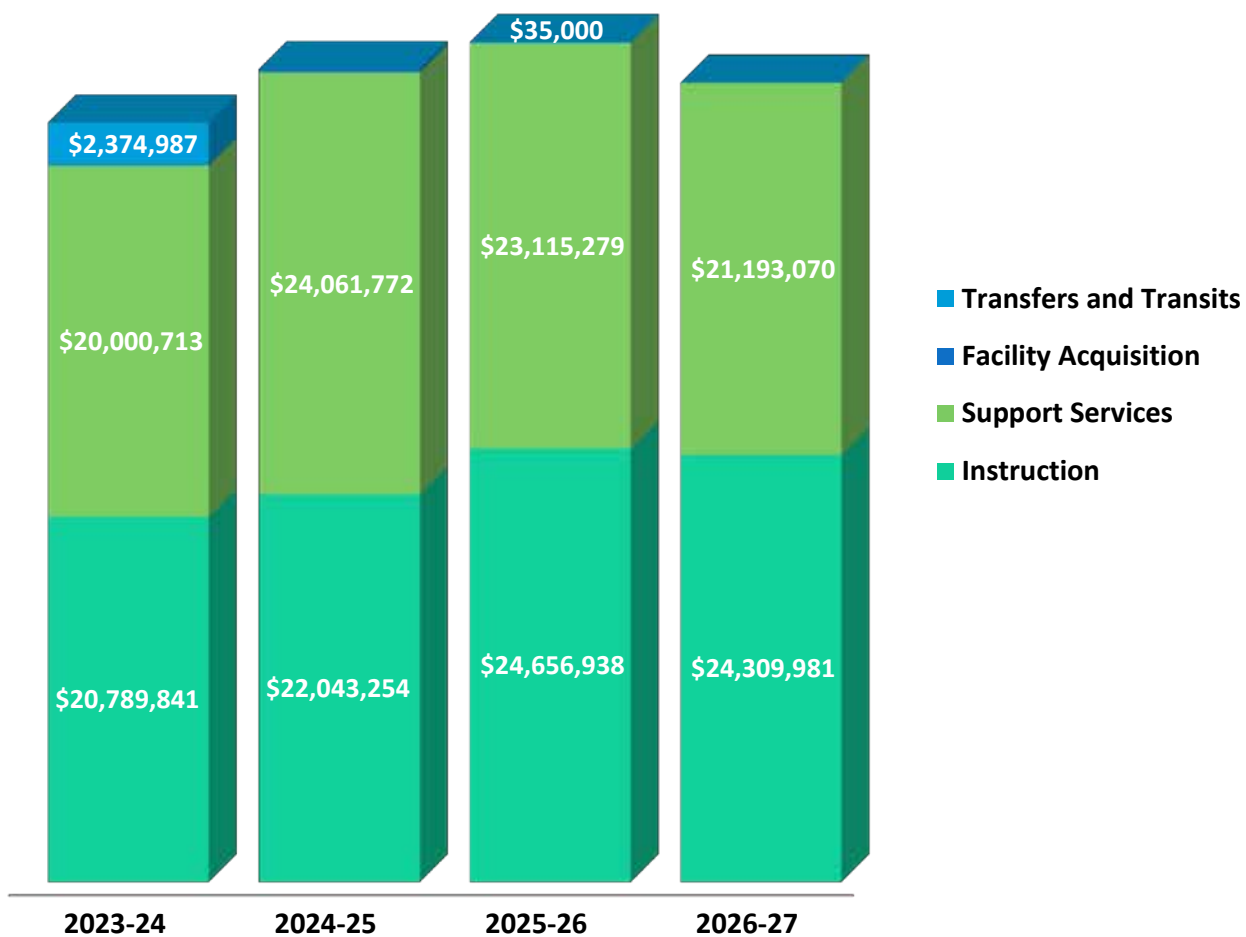
WESD 2026-27 Adopted Budget

Requirements Summary by Major Function

Fund 200

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Adopted	2026-27 FTE
1000	Instruction	\$ 20,789,841	\$ 22,043,254	\$ 24,656,938	154.76	\$ 24,309,981	156.31
2000	Support Services	20,000,713	24,061,772	23,115,279	107.98	21,193,070	103.06
3000	Community and Enterprise Services	-	204,901	273,192	1.08	235,229	1.01
4000	Facility Acquisition	48,837	161,223	-		-	
5000	Transfers and Transits	2,374,987	-	35,000		-	
		\$ 43,214,378	\$ 46,471,150	\$ 48,080,409	263.82	\$ 45,738,280	260.38

Comparison by Function



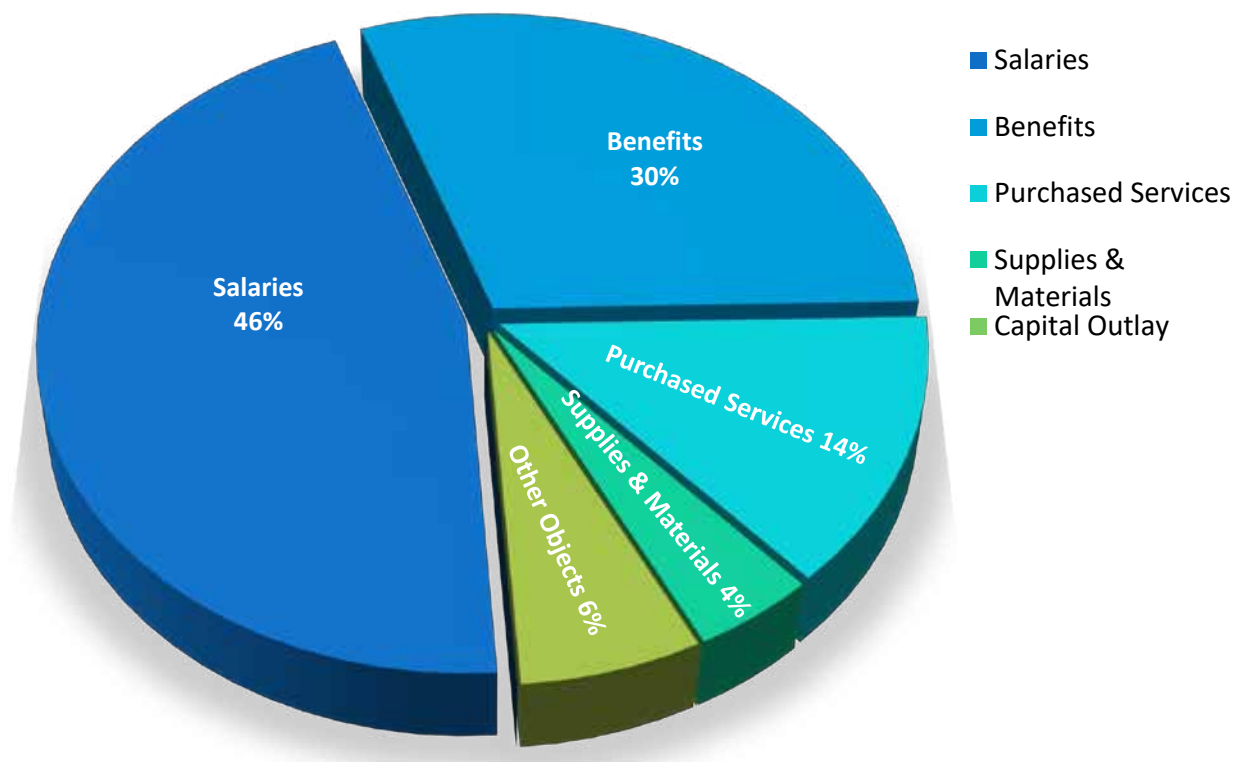
WESD 2026-27 Adopted Budget

Requirements Summary by Major Account

Fund 200

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE
100	Salaries	\$ 18,155,942	\$ 19,286,573	\$ 20,442,171	242.70	\$ 20,904,659	244.28
200	Benefits	10,350,077	10,639,702	13,302,625		13,743,264	
300	Purchased Services	8,617,548	11,302,574	8,487,979	21.12	6,216,144	16.10
400	Supplies & Materials	1,158,699	2,494,126	2,999,450		1,968,941	
500	Capital Outlay	313,641	255,328	-		-	
600	Other Objects	2,243,484	2,492,847	2,813,184		2,905,272	
700	Transfer	2,374,987	-	35,000		-	
		\$ 43,214,378	\$ 46,471,150	\$ 48,080,409	263.82	\$ 45,738,280	260.38

Comparison by Object



WESD 2026-27 Adopted Budget

FTE by Function

Fund 200

Function	Function Title	Major Account	Account Title	2023-24 FTE	2024-25 FTE	2025-26 FTE	2026-27 FTE
INSTRUCTION							
1131	High School Instruction	100	Salaries	-	2.00	-	-
1140	Pre-Kinder Program	100	Salaries	11.63	9.69	10.25	13.00
1220	Restrictive Programs for Students with Disabilities	100	Salaries	2.55	2.55	2.58	2.73
1261	Early Intervention	100	Salaries	32.42	25.05	27.06	29.50
		300	Purchased Services	7.61	5.80	7.80	7.17
1262	Early Childhood SPED	100	Salaries	86.68	60.25	67.73	70.10
		300	Purchased Services	32.44	22.00	11.75	8.93
1280	Alternative Education	100	Salaries	-	-	3.00	3.25
1293	Migrant Education Program	100	Salaries	3.25	-	-	1.00
1294	Youth Corrections Education	100	Salaries	31.58	28.00	24.60	20.63
TOTAL INSTRUCTION				208.15	155.34	154.76	156.31

SUPPORT SERVICES

2115	Student Safety	100	Salaries	-	-	-	-
2117	Identification and Recruitment of Migrant Children	100	Salaries	5.00	15.00	7.00	6.10
2119	Attendance and Social Work Services	100	Salaries	3.00	1.00	0.60	1.00
2126	Placement Services	100	Salaries	5.18	4.65	5.31	2.90
		300	Purchased Services	-	1.60	-	-

WESD 2026-27 Adopted Budget

FTE by Function

Fund 200

Function	Function Title	Major Account	Account Title	2023-24 FTE	2024-25 FTE	2025-26 FTE	2026-27 FTE
SUPPORT SERVICES							
2135	Medicaid	100	Salaries	-	1.00	1.00	7.20
2140	Psychological Services	100	Salaries	-	-	-	-
		300	Purchased Services	-	-	-	0.10
2150	Speech Pathology and Audiology Services	100	Salaries	-	-	0.20	0.02
		300	Purchased Services	-	-	0.16	0.40
2160	Other Student Treatment Services	100	Salaries	42.57	38.35	33.21	30.11
		300	Purchased Services	2.20	-	1.41	0.43
2190	Service Direction, Student Support Services	100	Salaries	-	9.20	9.50	10.20
2210	Improvement of Instruction Services	100	Salaries	21.65	23.32	22.97	24.10
2211	Service Direction, Improvement of Inst.	100	Salaries	1.61	-	-	-
2219	Other Improvement of Instruction Services	100	Salaries	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	-	-	-	-
2240	Instructional Staff Development	100	Salaries	0.40	0.40	1.42	1.36
2310	Board of Education	100	Salaries	-	-	-	-
2410	Office of the Principal	100	Salaries	-	6.43	9.00	6.25
2520	Business Services	100	Salaries	-	1.05	-	-

WESD 2026-27 Adopted Budget

FTE by Function

Fund 200

Function	Function Title	Major Account	Account Title	2023-24 FTE	2024-25 FTE	2025-26 FTE	2026-27 FTE
SUPPORT SERVICES							
2540	Facilities	100	Salaries	1.00	1.00	1.00	1.00
2610	Central Support	100	Salaries	3.00	-	2.65	1.90
2620	Planning, Research, Eval	100	Salaries	1.80	3.25	2.70	-
2624	Planning Services	100	Salaries	-	1.00	2.15	2.20
2630	Information Services	100	Salaries	1.34	-	-	-
2640	Human Resources	100	Salaries	1.25	-	-	-
2660	Technology Services	100	Salaries	-	1.00	0.50	1.30
2670	Records Management Services	100	Salaries	2.00	2.00	3.00	2.00
2690	Diversity, Equity & Inclusion	100	Salaries	-	0.80	0.80	1.10
2691	Nutrition Services Mentor	100	Salaries	-	-	0.40	0.40
TOTAL SUPPORT SERVICES				102.96	114.25	107.98	103.06
COMMUNITY AND ENTERPRISE SERVICES							
3120	Food Services	100	Salaries	-	-	-	-
3300	Community Services	100	Salaries	-	-	1.08	1.01
TOTAL COMMUNITY AND ENTERPRISE				-	-	1.08	1.01
TOTAL SPECIAL REVENUE FUND				311.11	269.59	263.82	260.38

WESD

2026-27 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 2026-27 Adopted Budget

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

Fund 200

Resources

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1990	Miscellaneous	\$ 17,883	\$ 47,053	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 17,883	\$ 47,053	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ 13,992,278	\$ 13,963,467	\$ 16,132,414	\$ 18,001,656	\$ 18,001,656	\$ 18,001,656
	State Revenue Total	\$ 13,992,278	\$ 13,963,467	\$ 16,132,414	\$ 18,001,656	\$ 18,001,656	\$ 18,001,656
R4500	Restricted Fed through State	\$ 1,780,043	\$ 1,430,765	\$ 1,900,709	\$ 1,343,435	\$ 1,343,435	\$ 1,343,435
	Federal Revenue Total	\$ 1,780,043	\$ 1,430,765	\$ 1,900,709	\$ 1,343,435	\$ 1,343,435	\$ 1,343,435
	Total Revenue	\$ 15,790,204	\$ 15,441,285	\$ 18,033,123	\$ 19,345,091	\$ 19,345,091	\$ 19,345,091
R5400	Beginning Fund Balance	\$ 44,992	\$ 66,922	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ 44,992	\$ 66,922	\$ -	\$ -	\$ -	\$ -
Total EI/ECSE Resources		\$ 15,835,196	\$ 15,508,207	\$ 18,033,123	\$ 19,345,091	\$ 19,345,091	\$ 19,345,091

WESD 2026-27 Adopted Budget

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

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1261	Early Intervention							
	100	Salaries	\$ 2,043,000	\$ 1,885,808	\$ 1,916,607	\$ 2,434,007	\$ 2,434,007	\$ 2,434,007
	200	Benefits	1,219,731	1,083,019	1,269,687	1,647,066	1,647,066	1,647,066
	300	Purchased Services	646,037	828,055	1,362,265	1,403,005	1,403,005	1,403,005
	400	Supplies & Materials	20,999	73,148	88,897	126,231	126,231	126,231
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	194	1,635	-	62,157	62,157	62,157
		Function Total	\$ 3,929,961	\$ 3,871,665	\$ 4,637,456	\$ 5,672,466	\$ 5,672,466	\$ 5,672,466
1262	Early Childhood SPED							
	100	Salaries	\$ 4,022,890	\$ 3,709,338	\$ 4,815,116	\$ 5,262,508	\$ 5,262,508	\$ 5,262,508
	200	Benefits	2,552,883	2,230,404	3,291,332	3,618,521	3,618,521	3,618,521
	300	Purchased Services	2,852,783	3,274,209	2,455,176	1,657,292	1,657,292	1,657,292
	400	Supplies & Materials	64,581	191,993	201,372	114,843	114,843	114,843
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	87,576	175,939	206,500	145,335	145,335	145,335
		Function Total	\$ 9,580,713	\$ 9,581,883	\$ 10,969,496	\$ 10,798,499	\$ 10,798,499	\$ 10,798,499
2190	Direction of Services							
	100	Salaries	\$ 853,826	\$ 705,839	\$ 832,627	\$ 997,243	\$ 997,243	\$ 997,243
	200	Benefits	429,404	360,824	503,676	594,569	594,569	594,569
	300	Purchased Services	16,149	12,335	1,000	-	-	-
	400	Supplies & Materials	-	50,332	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	2,516	4,101	-	2,500	2,500	2,500
		Function Total	\$ 1,301,895	\$ 1,133,431	\$ 1,337,303	\$ 1,594,312	\$ 1,594,312	\$ 1,594,312
2520	Business Services							
	100	Salaries	\$ 25,461	\$ 31,349	\$ -	\$ -	\$ -	\$ -
	200	Benefits	16,072	19,813	-	-	-	-
	300	Purchased Services	657	623	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	861,827	742,826	1,019,958	1,201,130	1,201,130	1,201,130
		Function Total	\$ 904,017	\$ 794,611	\$ 1,019,958	\$ 1,201,130	\$ 1,201,130	\$ 1,201,130
2540	Facilities							
	100	Salaries	\$ 27,963	\$ 45,714.00	\$ 34,499	\$ 41,072	\$ 41,072	\$ 41,072
	200	Benefits	21,483	\$ 40,141.00	34,211	37,612	37,612	37,612
	300	Purchased Services	2,243	\$ 4,176.00	200	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 51,689	\$ 90,031	\$ 68,910	\$ 78,684	\$ 78,684	\$ 78,684
Total EI/ECSE Requirements			\$ 15,768,275	\$ 15,471,621	\$ 18,033,123	\$ 19,345,091	\$ 19,345,091	\$ 19,345,091

WESD

2026-27 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 2026-27 Adopted Budget

REGIONAL INCLUSIVE SERVICES (RIS) Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R3299	Restricted Grants	\$ 2,138,139	\$ 2,138,139	\$ 2,506,234	\$ 1,890,022	\$ 1,890,022	\$ 1,890,022
	State Revenue Total	\$ 2,138,139	\$ 2,138,139	\$ 2,506,234	\$ 1,890,022	\$ 1,890,022	\$ 1,890,022
R4500	Restricted Fed through State	\$ 3,058,039	\$ 2,692,926	\$ 2,935,937	\$ 2,793,758	\$ 2,793,758	\$ 2,793,758
	Federal Revenue Total	\$ 3,058,039	\$ 2,692,926	\$ 2,935,937	\$ 2,793,758	\$ 2,793,758	\$ 2,793,758
	Total Revenue	\$ 5,196,178	\$ 4,831,065	\$ 5,442,171	\$ 4,683,780	\$ 4,683,780	\$ 4,683,780
R5400	Beginning Fund Balance	\$ -	\$ 1,471,483	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ 1,471,483	\$ -	\$ -	\$ -	\$ -
Total RIS Resources		\$ 5,196,178	\$ 6,302,548	\$ 5,442,171	\$ 4,683,780	\$ 4,683,780	\$ 4,683,780

WESD 2026-27 Adopted Budget

REGIONAL INCLUSIVE SERVICES (RIS) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2160	Student Treatment Services							
	100	Salaries	\$ 2,016,195	\$ 2,954,429	\$ 2,734,509	\$ 2,607,685	\$ 2,607,685	\$ 2,607,685
	200	Benefits	1,164,286	1,641,887	1,796,488	1,684,270	1,684,270	1,684,270
	300	Purchased Services	270,548	680,847	348,126	69,872	69,872	69,872
	400	Supplies & Materials	53,463	604,201	200,000	31,138	31,138	31,138
	500	Capital Outlay	-	69,988	-	-	-	-
	600	Other Objects	2,871	18,000	55,000	-	-	-
		Function Total	\$ 3,507,363	\$ 5,969,352	\$ 5,134,123	\$ 4,392,965	\$ 4,392,965	\$ 4,392,965
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	11,266	-	-	-	-
	300	Purchased Services	374	354	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	202,709	303,751	308,048	290,815	290,815	290,815
		Function Total	\$ 217,333	\$ 333,197	\$ 308,048	\$ 290,815	\$ 290,815	\$ 290,815
Total RIS Requirements			\$ 3,724,696	\$ 6,302,549	\$ 5,442,171	\$ 4,683,780	\$ 4,683,780	\$ 4,683,780

WESD

2026-27 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 2026-27 Adopted Budget

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

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Services Provide other LEA	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -
R1990	Miscellaneous	-	-	-	11,726	11,726	11,726
	Local Revenue Total	\$ -	\$ 77	\$ -	\$ 11,726	\$ 11,726	\$ 11,726
R3299	Restricted Grants	\$ 3,779,945	\$ 4,218,494	\$ 4,337,739	\$ 3,801,404	\$ 3,801,404	\$ 3,801,404
	State Revenue Total	\$ 3,779,945	\$ 4,218,494	\$ 4,337,739	\$ 3,801,404	\$ 3,801,404	\$ 3,801,404
R4500	Restricted Fed through State	\$ 530,824	\$ 467,261	\$ 444,757	\$ 455,888	\$ 455,888	\$ 455,888
	Federal Revenue Total	\$ 530,824	\$ 467,261	\$ 444,757	\$ 455,888	\$ 455,888	\$ 455,888
	Total Revenue	\$ 4,310,768	\$ 4,685,832	\$ 4,782,496	\$ 4,269,018	\$ 4,269,018	\$ 4,269,018
R5400	Beginning Fund Balance	\$ 161,090	\$ 514,202	\$ 11,726	\$ -	\$ -	\$ -
	Other Resource Total	\$ 161,090	\$ 514,202	\$ 11,726	\$ -	\$ -	\$ -
Total YCEP/VESOY Resources		\$ 4,471,858	\$ 5,200,034	\$ 4,794,222	\$ 4,269,018	\$ 4,269,018	\$ 4,269,018

WESD 2026-27 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	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1294	Youth Corrections Education							
	100	Salaries	\$ 1,581,360	\$ 1,910,625	\$ 1,974,464	\$ 1,716,232	\$ 1,716,232	\$ 1,716,232
	200	Benefits	939,127	1,113,177	1,315,326	1,129,846	1,129,846	1,129,846
	300	Purchased Services	282,303	1,042,341	225,151	355,347	355,347	355,347
	400	Supplies & Materials	130,558	222,337	217,704	135,125	135,125	135,125
	500	Capital Outlay	122,827	-	-	-	-	-
	600	Other Objects	1,253	1,200	3,930	4,130	4,130	4,130
		Function Total	\$ 3,057,428	\$ 4,289,680	\$ 3,736,575	\$ 3,340,680	\$ 3,340,680	\$ 3,340,680
2210	Improvement of Instruction Services							
	100	Salaries	\$ 57,804	\$ 40,341	\$ 56,542	\$ -	\$ -	\$ -
	200	Benefits	24,515	16,288	26,570	-	-	-
	300	Purchased Services	28	141	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	243	-	-	-	-
		Function Total	\$ 82,347	\$ 57,013	\$ 83,112	\$ -	\$ -	\$ -
2410	Office of the Principal							
	100	Salaries	\$ 385,726	\$ 376,883	\$ 427,186	\$ 396,305	\$ 396,305	\$ 396,305
	200	Benefits	213,239	216,735	282,357	273,781	273,781	273,781
	300	Purchased Services	258	2,080	195	-	-	-
	400	Supplies & Materials	645	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	1,390	-	-	-	-
		Function Total	\$ 599,868	\$ 597,088	\$ 709,738	\$ 670,086	\$ 670,086	\$ 670,086
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	212,028	247,160	264,797	258,252	258,252	258,252
		Function Total	\$ 212,028	\$ 247,160	\$ 264,797	\$ 258,252	\$ 258,252	\$ 258,252
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			\$ 3,957,656	\$ 5,190,941	\$ 4,794,222	\$ 4,269,018	\$ 4,269,018	\$ 4,269,018

WESD

2026-27 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 2026-27 Adopted Budget

STUDENT SUCCESS ACT (SSA) Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1990	Miscellaneous	\$ -	\$ 495	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ -	\$ 495	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ 3,331,345	\$ 4,215,182	\$ 3,625,483	\$ 3,988,738	\$ 3,988,738	\$ 3,988,738
	State Revenue Total	\$ 3,331,345	\$ 4,215,182	\$ 3,625,483	\$ 3,988,738	\$ 3,988,738	\$ 3,988,738
R4500	Restricted Fed through State	\$ 1,370	\$ 28,879	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ 1,370	\$ 28,879	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 3,332,715	\$ 4,244,556	\$ 3,625,483	\$ 3,988,738	\$ 3,988,738	\$ 3,988,738
R5400	Beginning Fund Balance	\$ -	\$ 35,445	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ 35,445	\$ -	\$ -	\$ -	\$ -
Total SSA Resources		\$ 3,332,715	\$ 4,280,001	\$ 3,625,483	\$ 3,988,738	\$ 3,988,738	\$ 3,988,738

WESD 2026-27 Adopted Budget

STUDENT SUCCESS ACT (SSA) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 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	\$ 1,261,554	\$ 1,430,585	\$ 1,439,095	\$ 1,723,414	\$ 1,723,414	\$ 1,723,414
	200	Benefits	646,111	771,263	919,197	1,097,083	1,097,083	1,097,083
	300	Purchased Services	399,666	454,853	305,355	218,815	218,815	218,815
	400	Supplies & Materials	91,995	204,741	200,750	184,950	184,950	184,950
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	2,660	1,444	2,000	5,000	5,000	5,000
		Function Total	\$ 2,401,986	\$ 2,862,886	\$ 2,866,397	\$ 3,229,262	\$ 3,229,262	\$ 3,229,262
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	161,313	199,486	181,274	199,115	199,115	199,115
		Function Total	\$ 161,313	\$ 199,486	\$ 181,274	\$ 199,115	\$ 199,115	\$ 199,115
2620	Research Center							
	100	Salaries	\$ 225,793	\$ 266,251	\$ 224,022	\$ -	\$ -	\$ -
	200	Benefits	99,336	124,929	123,271	-	-	-
	300	Purchased Services	18,323	1,756	178	6,263	6,263	6,263
	400	Supplies & Materials	246	112	2,921	24,966	24,966	24,966
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	1,216	500	525	525	525
		Function Total	\$ 343,698	\$ 394,264	\$ 350,892	\$ 31,754	\$ 31,754	\$ 31,754

WESD 2026-27 Adopted Budget

STUDENT SUCCESS ACT (SSA) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	
2630	Communication Services								
		100	Salaries	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -
		200	Benefits	43	-	-	-	-	-
		300	Purchased Services	85,000	560,524	-	-	-	-
		400	Supplies & Materials	-	-	-	-	-	-
		500	Capital Outlay	-	-	-	-	-	-
		600	Other Objects	-	-	-	-	-	-
			Function Total	\$ 85,136	\$ 560,524	\$ -	\$ -	\$ -	\$ -
2660	Technology Services								
		100	Salaries	\$ 61,305	\$ 74,680	\$ 40,380	\$ 138,006	\$ 138,006	\$ 138,006
		200	Benefits	28,048	43,520	26,619	87,759	87,759	87,759
		300	Purchased Services	1,418	1,363	-	-	-	-
		400	Supplies & Materials	-	-	-	-	-	-
		500	Capital Outlay	-	-	-	-	-	-
		600	Other Objects	-	-	-	-	-	-
			Function Total	\$ 90,771	\$ 119,563	\$ 66,999	\$ 225,765	\$ 225,765	\$ 225,765
2690	Diversity, Equity & Inclusion								
		100	Salaries	\$ 91,502	\$ 93,333	\$ 99,904	\$ 186,606	\$ 186,606	\$ 186,606
		200	Benefits	45,851	48,602	60,018	116,236	116,236	116,236
		300	Purchased Services	992	793	-	-	-	-
		400	Supplies & Materials	242	-	-	-	-	-
		500	Capital Outlay	-	-	-	-	-	-
		600	Other Objects	-	549	-	-	-	-
			Function Total	\$ 138,587	\$ 143,277	\$ 159,922	\$ 302,842	\$ 302,842	\$ 302,842
Total SSA Requirements			\$ 3,297,271	\$ 4,280,000	\$ 3,625,483	\$ 3,988,738	\$ 3,988,738	\$ 3,988,738	

WESD

2026-27 Adopted Budget

Special Revenue Fund

Regional Educator Networks

The Educator Advancement Council established 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 Willamette Regional Education Network (REN) encompasses the twenty-one school districts in Marion, Polk and Yamhill counties. Willamette 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. Prior to 2026-27, this REN was called the South Coast to Valley REN and also encompassed the ten school districts in Coos and Curry counties.



WESD 2026-27 Adopted Budget

REGIONAL EDUCATORS NETWORK (REN) Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Services Provide other LEA	\$ 914	\$ -	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 914	\$ -	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ 3,078,705	\$ 3,542,431	\$ 3,426,073	\$ 2,616,901	\$ 2,616,901	\$ 2,616,901
	State Revenue Total	\$ 3,078,705	\$ 3,542,431	\$ 3,426,073	\$ 2,616,901	\$ 2,616,901	\$ 2,616,901
R4500	Restricted Fed through State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 3,079,619	\$ 3,542,431	\$ 3,426,073	\$ 2,616,901	\$ 2,616,901	\$ 2,616,901
R5400	Beginning Fund Balance	\$ (5,713)	\$ 321,220	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ (5,713)	\$ 321,220	\$ -	\$ -	\$ -	\$ -
Total REN Resources		\$ 3,073,907	\$ 3,863,651	\$ 3,426,073	\$ 2,616,901	\$ 2,616,901	\$ 2,616,901

WESD 2026-27 Adopted Budget

REGIONAL EDUCATORS NETWORK (REN) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2210	Improvement of Instruction Services							
	100	Salaries	\$ 448,672	\$ 610,922	\$ 1,166,639	\$ 561,329	\$ 561,329	\$ 561,329
	200	Benefits	240,905	343,012	624,791	357,912	357,912	357,912
	300	Purchased Services	17,718	16,657	1,046,850	915,969	915,969	915,969
	400	Supplies & Materials	24	2,624	119,385	104,964	104,964	104,964
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	1,182	1,500	1,800	1,800	1,800
		Function Total	\$ 707,319	\$ 974,397	\$ 2,959,165	\$ 1,941,974	\$ 1,941,974	\$ 1,941,974
2240	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	\$ 14,218	\$ 14,164	\$ -	\$ -	\$ -	\$ -
	200	Benefits	9,263	9,750	-	-	-	-
	300	Purchased Services	322	305	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	144,842	324,219	173,702	166,619	166,619	166,619
		Function Total	\$ 168,645	\$ 348,438	\$ 173,702	\$ 166,619	\$ 166,619	\$ 166,619
2624	Planning Services							
	100	Salaries	\$ 482,633	\$ 699,867	\$ 151,758	\$ 294,099	\$ 294,099	\$ 294,099
	200	Benefits	176,461	269,374	104,544	171,160	171,160	171,160
	300	Purchased Services	1,097,184	1,454,685	-	-	-	-
	400	Supplies & Materials	43,281	42,073	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,290	-	-	-	-	-
		Function Total	\$ 1,800,849	\$ 2,465,999	\$ 256,302	\$ 465,259	\$ 465,259	\$ 465,259

WESD 2026-27 Adopted Budget

REGIONAL EDUCATORS NETWORK (REN) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2630	Communication Services							
	100	Salaries	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	43	-	-	-	-	-
	300	Purchased Services	35,000	-	-	-	-	-
	400	Supplies & Materials	-	1,249	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 35,136	\$ 1,249	\$ -	\$ -	\$ -	\$ -
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	\$ 21,116	\$ 21,538	\$ 23,054	\$ 26,165	\$ 26,165	\$ 26,165
	200	Benefits	10,581	11,216	13,850	16,884	16,884	16,884
	300	Purchased Services	229	21,172	-	-	-	-
	400	Supplies & Materials	56	19,516	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	127	-	-	-	-
		Function Total	\$ 31,982	\$ 73,569	\$ 36,904	\$ 43,049	\$ 43,049	\$ 43,049
Total REN Requirements			\$ 2,751,773	\$ 3,863,652	\$ 3,426,073	\$ 2,616,901	\$ 2,616,901	\$ 2,616,901

WESD

2026-27 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 2026-27 Adopted Budget

MIGRANT EDUCATION PROGRAM: REGION 16 Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Services Provide other LEA	\$ 14,211	\$ -		\$ -		
R1960	Recovery Prior Years Exp	-	-	-	-	\$ -	\$ -
	Local Revenue Total	\$ 14,211	\$ -	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	State Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R4500	Restricted Fed through State	\$ 2,071,882	\$ 1,945,457	\$ 2,044,943	\$ 1,841,753	\$ 1,841,753	\$ 1,841,753
	Federal Revenue Total	\$ 2,071,882	\$ 1,945,457	\$ 2,044,943	\$ 1,841,753	\$ 1,841,753	\$ 1,841,753
	Total Revenue	\$ 2,086,092	\$ 1,945,457	\$ 2,044,943	\$ 1,841,753	\$ 1,841,753	\$ 1,841,753
R5400	Beginning Fund Balance	\$ -	\$ (6,970)	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ (6,970)	\$ -	\$ -	\$ -	\$ -
Total Region 16 Resources		\$ 2,086,092	\$ 1,938,487	\$ 2,044,943	\$ 1,841,753	\$ 1,841,753	\$ 1,841,753

WESD 2026-27 Adopted Budget

MIGRANT EDUCATION PROGRAM: REGION 16 Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1293	Migrant Education							
	100	Salaries	\$ 159,255	\$ 169,623	\$ 203,712	\$ 224,300	\$ 224,300	\$ 224,300
	200	Benefits	51,109	58,751	88,322	88,658	88,658	88,658
	300	Purchased Services	1,008,754	714,870	392,724	755,347	755,347	755,347
	400	Supplies & Materials	95,053	34,007	36,801	23,072	23,072	23,072
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,291	-	704	50	50	50
		Function Total	\$ 1,315,461	\$ 977,251	\$ 722,263	\$ 1,091,427	\$ 1,091,427	\$ 1,091,427
2117	Identification and Recruitment of Migrant Children							
	100	Salaries	\$ 363,475	\$ 383,337	\$ 420,755	\$ 379,253	\$ 379,253	\$ 379,253
	200	Benefits	187,239	184,907	259,626	226,565	226,565	226,565
	300	Purchased Services	68,724	249,002	447,561	842	842	842
	400	Supplies & Materials	14,059	25,332	28,530	26,401	26,401	26,401
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	695	-	-	-	-
		Function Total	\$ 633,497	\$ 843,273	\$ 1,156,472	\$ 633,061	\$ 633,061	\$ 633,061
2210	Improvement of Instruction Services							
	100	Salaries	\$ 20,927	\$ 3,404	\$ 22,614	\$ -	\$ -	\$ -
	200	Benefits	10,337	1,832	13,727	-	-	-
	300	Purchased Services	273	478	40	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	70	-	-	-	-
		Function Total	\$ 31,536	\$ 5,784	\$ 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 2026-27 Adopted Budget

MIGRANT EDUCATION PROGRAM: REGION 16 Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	112,569	93,539	\$ 115,099	117,265	117,265	117,265
		Function Total	\$ 112,569	\$ 93,539	\$ 115,099	\$ 117,265	\$ 117,265	\$ 117,265
3300	Community Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	18,640	12,500	-	-	-
	400	Supplies & Materials	-	-	2,228	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 18,640	\$ 14,728	\$ -	\$ -	\$ -
Total Region 16 Requirements			\$ 2,093,063	\$ 1,938,487	\$ 2,044,943	\$ 1,841,753	\$ 1,841,753	\$ 1,841,753

WESD

2026-27 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 2026-27 Adopted Budget

OREGON MIGRANT EDUCATION SERVICE CENTER (OMESC) Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Services Provide other LEA	\$ 111,800	\$ 80,673	\$ -	\$ -	\$ -	\$ -
R1990	Miscellaneous	2,500	-	-	-	-	-
	Local Revenue Total	\$ 114,300	\$ 80,673	\$ -	\$ -	\$ -	\$ -
R1999	Federal Non-Circular A-133	\$ 1,587,723	\$ 1,419,537	\$ 1,522,388	\$ 1,358,768	\$ 1,358,768	\$ 1,358,768
	Federal Revenue Total	\$ 1,587,723	\$ 1,419,537	\$ 1,522,388	\$ 1,358,768	\$ 1,358,768	\$ 1,358,768
	Total Revenue	\$ 1,702,023	\$ 1,500,210	\$ 1,522,388	\$ 1,358,768	\$ 1,358,768	\$ 1,358,768
R5400	Beginning Fund Balance	\$ 387,408	\$ 534,465	\$ 15,000	\$ -	\$ -	\$ -
	Other Resource Total	\$ 387,408	\$ 534,465	\$ 15,000	\$ -	\$ -	\$ -
Total OMESEC Resources		\$ 2,089,431	\$ 2,034,675	\$ 1,537,388	\$ 1,358,768	\$ 1,358,768	\$ 1,358,768

WESD 2026-27 Adopted Budget

OREGON MIGRANT EDUCATION SERVICE CENTER (OMESC) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2117	Identification and Recruitment of Migrant Children							
	100	Salaries	\$ 686,003	\$ 160,067	\$ 147,677	\$ 156,297	\$ 156,297	\$ 156,297
	200	Benefits	373,095	96,940	103,264	107,492	107,492	107,492
	300	Purchased Services	89,610	26,768	42,076	38,111	38,111	38,111
	400	Supplies & Materials	42,522	1,751	2,500	1,559	1,559	1,559
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	950	-	-	-	-	-
		Function Total	\$ 1,192,179	\$ 285,526	\$ 295,517	\$ 303,459	\$ 303,459	\$ 303,459
2119	Attendance and Social Work Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	1,731	37	15,000	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 1,731	\$ 37	\$ 15,000	\$ -	\$ -	\$ -
2210	Improvement of Instruction Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	912	49,618	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 912	\$ 49,618	\$ -	\$ -	\$ -	\$ -
2240	Staff Development							
	100	Salaries	\$ -	\$ 58,150	\$ 72,750	\$ 73,438	\$ 73,438	\$ 73,438
	200	Benefits	-	26,395	49,840	50,337	50,337	50,337
	300	Purchased Services	-	4,514	5,600	210	210	210
	400	Supplies & Materials	-	9,234	11,259	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	80	-	-	-	-
		Function Total	\$ -	\$ 98,373	\$ 139,449	\$ 123,985	\$ 123,985	\$ 123,985

WESD 2026-27 Adopted Budget

OREGON MIGRANT EDUCATION SERVICE CENTER (OMESC) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2324	State and Federal Relations Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	78,989	60,181	86,173	86,513	86,513	86,513
		Function Total	\$ 78,989	\$ 60,181	\$ 86,173	\$ 86,513	\$ 86,513	\$ 86,513
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	\$ -	\$ 254,578	\$ 247,639	\$ 215,189	\$ 215,189	\$ 215,189
	200	Benefits	-	109,818	132,331	109,151	109,151	109,151
	300	Purchased Services	3,324	14,203	22,664	2,455	2,455	2,455
	400	Supplies & Materials	(98)	4,410	37,904	25,073	25,073	25,073
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	645	2,495	-	-	-	-
		Function Total	\$ 3,871	\$ 385,504	\$ 440,538	\$ 351,868	\$ 351,868	\$ 351,868

WESD 2026-27 Adopted Budget

OREGON MIGRANT EDUCATION SERVICE CENTER (OMESC) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2620	Research Center							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	660	-	-	-	-	-
	400	Supplies & Materials	2,329	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 2,989	\$ -	\$ -	\$ -	\$ -	\$ -
2623	Evaluation Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2670	Records Management Services							
	100	Salaries	\$ 167,622	\$ 191,664	\$ 248,851	\$ 205,424	\$ 205,424	\$ 205,424
	200	Benefits	84,583	96,209	108,974	118,860	118,860	118,860
	300	Purchased Services	15,570	9,548	9,130	8,151	8,151	8,151
	400	Supplies & Materials	6,519	870	15,007	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	350	-	-	-
		Function Total	\$ 274,294	\$ 298,291	\$ 382,312	\$ 332,435	\$ 332,435	\$ 332,435
3300	Community Services							
	100	Salaries	\$ -	\$ 86,829	\$ 93,215	\$ 98,319	\$ 98,319	\$ 98,319
	200	Benefits	-	47,266	57,974	61,147	61,147	61,147
	300	Purchased Services	-	5,203	6,630	1,042	1,042	1,042
	400	Supplies & Materials	-	10,715	20,580	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	656	-	-	-	-
		Function Total	\$ -	\$ 150,669	\$ 178,399	\$ 160,508	\$ 160,508	\$ 160,508
Total OMSC Requirements			\$ 1,554,966	\$ 1,328,199	\$ 1,537,388	\$ 1,358,768	\$ 1,358,768	\$ 1,358,768

WESD

2026-27 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 2026-27 Adopted Budget

PRESCHOOL PROMISE Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R3299	Restricted Grants	\$ 1,028,980	\$ 1,245,032	\$ 1,205,050	\$ 1,216,000	\$ 1,216,000	\$ 1,216,000
	State Revenue Total	\$ 1,028,980	\$ 1,245,032	\$ 1,205,050	\$ 1,216,000	\$ 1,216,000	\$ 1,216,000
R4500	Restricted Fed through State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 1,028,980	\$ 1,245,032	\$ 1,205,050	\$ 1,216,000	\$ 1,216,000	\$ 1,216,000
R5400	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Preschool Promise Resources		\$ 1,028,980	\$ 1,245,032	\$ 1,205,050	\$ 1,216,000	\$ 1,216,000	\$ 1,216,000

WESD 2026-27 Adopted Budget

PRESCHOOL PROMISE Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1140	Pre-Kinder Program							
	100	Salaries	\$ 466,713	\$ 541,981	\$ 476,881	\$ 523,396	\$ 523,396	\$ 523,396
	200	Benefits	300,040	359,003	385,627	423,348	423,348	423,348
	300	Purchased Services	169,494	98,747	81,220	59,577	59,577	59,577
	400	Supplies & Materials	36,507	61,814	126,232	69,217	69,217	69,217
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 972,754	\$ 1,061,545	\$ 1,069,960	\$ 1,075,538	\$ 1,075,538	\$ 1,075,538
2190	Direction of Services							
	100	Salaries	\$ -	\$ 81,156	\$ 41,755	\$ 40,135	\$ 40,135	\$ 40,135
	200	Benefits	-	42,255	25,125	24,826	24,826	24,826
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 123,411	\$ 66,880	\$ 64,961	\$ 64,961	\$ 64,961
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	56,226	60,077	68,210	75,501	75,501	75,501
		Function Total	\$ 56,226	\$ 60,077	\$ 68,210	\$ 75,501	\$ 75,501	\$ 75,501
Total Preschool Promise Requirements			\$ 1,028,980	\$ 1,245,032	\$ 1,205,050	\$ 1,216,000	\$ 1,216,000	\$ 1,216,000

WESD

2026-27 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 2026-27 Adopted Budget

DISCOVERY ACADEMY Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1920	Contributions/Donations	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
R1990	Miscellaneous	-	17,173	279,608	107,234	107,234	107,234
	Local Revenue Total	\$ -	\$ 17,173	\$ 289,608	\$ 107,234	\$ 107,234	\$ 107,234
R3299	Restricted Grants	\$ -	\$ 1,063,288	\$ 960,695	\$ 1,005,785	\$ 1,005,785	\$ 1,005,785
	State Revenue Total	\$ -	\$ 1,063,288	\$ 960,695	\$ 1,005,785	\$ 1,005,785	\$ 1,005,785
R4500	Restricted Fed through State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ -	\$ 1,080,461	\$ 1,250,303	\$ 1,113,019	\$ 1,113,019	\$ 1,113,019
R5400	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Discovery Academy Resources		\$ -	\$ 1,080,461	\$ 1,250,303	\$ 1,113,019	\$ 1,113,019	\$ 1,113,019

WESD 2026-27 Adopted Budget

DISCOVERY ACADEMY Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1280	Alternative Education							
	100	Salaries	\$ -	\$ -	\$ 271,710	\$ 288,968	\$ 288,968	\$ 288,968
	200	Benefits	-	-	171,733	176,999	176,999	176,999
	300	Purchased Services	-	108,888	28,850	51,299	51,299	51,299
	400	Supplies & Materials	-	128,797	43,000	28,740	28,740	28,740
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	5,000	-	-	-
		Function Total	\$ -	\$ 237,685	\$ 520,293	\$ 546,006	\$ 546,006	\$ 546,006
2120	Guidance Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ 10,552	\$ 10,552	\$ 10,552
	200	Benefits	-	-	-	6,427	6,427	6,427
	300	Purchased Services	-	13,000	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 13,000	\$ -	\$ 16,979	\$ 16,979	\$ 16,979
2410	Office of the Principal							
	100	Salaries	\$ -	\$ 106,242	\$ 197,105	\$ 143,341	\$ 143,341	\$ 143,341
	200	Benefits	-	48,138	132,629	85,106	85,106	85,106
	300	Purchased Services	-	331,186	34,650	18,960	18,960	18,960
	400	Supplies & Materials	-	65,820	12,000	22,500	22,500	22,500
	500	Capital Outlay	-	24,495	-	-	-	-
	600	Other Objects	-	193	5,000	2,500	2,500	2,500
		Function Total	\$ -	\$ 576,074	\$ 381,384	\$ 272,407	\$ 272,407	\$ 272,407
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	10,175	40,000	62,449	62,449	62,449
		Function Total	\$ -	\$ 10,175	\$ 40,000	\$ 62,449	\$ 62,449	\$ 62,449
2540	Facilities							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	236,822	250,626	164,678	164,678	164,678
	400	Supplies & Materials	-	2,106	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 238,928	\$ 250,626	\$ 164,678	\$ 164,678	\$ 164,678

WESD 2026-27 Adopted Budget

DISCOVERY ACADEMY Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2550	Student Transportation							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	20,000	25,000	25,000	25,000
	400	Supplies & Materials	-	-	-	500	500	500
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 20,000	\$ 25,500	\$ 25,500	\$ 25,500
2620	Planning, Research, Eval							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	4,600	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 4,600	\$ -	\$ -	\$ -	\$ -
3100	Food Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	38,000	25,000	25,000	25,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 38,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Discovery Academy Requirements			\$ -	\$ 1,080,462	\$ 1,250,303	\$ 1,113,019	\$ 1,113,019	\$ 1,113,019

WESD

2026-27 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 2026-27 Adopted Budget

JUVENILE DETENTION EDUCATION PROGRAM (JDEP)

Fund 200

Resources

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 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	\$ 455,728	\$ 689,211	\$ 989,558	\$ 742,172	\$ 742,172	\$ 742,172
	State Revenue Total	\$ 455,728	\$ 689,211	\$ 989,558	\$ 742,172	\$ 742,172	\$ 742,172
R4500	Restricted Fed through State	\$ 61,490	\$ 7,653	\$ 7,653	\$ 12,378	\$ 12,378	\$ 12,378
	Federal Revenue Total	\$ 61,490	\$ 7,653	\$ 7,653	\$ 12,378	\$ 12,378	\$ 12,378
	Total Revenue	\$ 567,218	\$ 746,864	\$ 1,047,211	\$ 804,550	\$ 804,550	\$ 804,550
R5400	Beginning Fund Balance	\$ 22,420	\$ 111,708	\$ -	\$ -	\$ -	\$ -
	Other Resource Total	\$ 22,420	\$ 111,708	\$ -	\$ -	\$ -	\$ -
Total JDEP Resources		\$ 589,638	\$ 858,572	\$ 1,047,211	\$ 804,550	\$ 804,550	\$ 804,550

WESD 2026-27 Adopted Budget

JUVENILE DETENTION EDUCATION PROGRAM (JDEP) Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1294	Youth Corrections Education							
	100	Salaries	\$ 161,559	\$ 150,996	\$ 292,659	\$ 343,167	\$ 343,167	\$ 343,167
	200	Benefits	108,200	102,881	217,924	233,545	233,545	233,545
	300	Purchased Services	41,388	163,011	51,671	26,620	26,620	26,620
	400	Supplies & Materials	51,101	97,629	47,297	62,157	62,157	62,157
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,200	1,200	500	500	500	500
		Function Total	\$ 363,448	\$ 515,717	\$ 610,051	\$ 665,989	\$ 665,989	\$ 665,989
2210	Improvement of Instruction Services							
	100	Salaries	\$ 35,636	\$ 35,237	\$ 53,379	\$ -	\$ -	\$ -
	200	Benefits	15,592	13,763	24,710	-	-	-
	300	Purchased Services	401	420	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	139	-	-	-	-
		Function Total	\$ 51,629	\$ 49,559	\$ 78,089	\$ -	\$ -	\$ -
2410	Office of the Principal							
	100	Salaries	\$ 25,972	\$ 146,811	\$ 183,528	\$ 47,062	\$ 47,062	\$ 47,062
	200	Benefits	10,507	73,526	116,267	41,446	41,446	41,446
	300	Purchased Services	629	2,061	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	60	-	-	-	-
		Function Total	\$ 37,108	\$ 222,458	\$ 299,795	\$ 88,508	\$ 88,508	\$ 88,508
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	25,745	39,827	59,276	50,053	50,053	50,053
		Function Total	\$ 25,745	\$ 39,827	\$ 59,276	\$ 50,053	\$ 50,053	\$ 50,053
2620	Research Center							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total JDEP Requirements			\$ 477,930	\$ 827,561	\$ 1,047,211	\$ 804,550	\$ 804,550	\$ 804,550

WESD

2026-27 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.....	\$1,183,994
OR Textbook Media Center	\$521,010
Infant & Early Childhood Mental Health.....	\$485,804
Oregon State Hospital	\$465,750
Youth Transition Program.....	\$275,000
Oregon School for the Deaf	\$237,282
Prevention Specialist	\$163,000
All Other Grants	\$578,822

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Resources

Fund 200

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1500	Earnings on Investments	\$ -	\$ 2,438	\$ -	\$ -	\$ -	\$ -
R1910		-	(1,181)	-	-	-	-
R1920	Contributions/Donations	70,150	122,019	-	-	-	-
R1940	Services to Other LEAs	196,141	143,172	105,000	2,500	2,500	2,500
R1960	Recovery of Prior Years' Expense	1,476	-	-	-	-	-
R1990	Miscellaneous	243,658	373,967	519,119	550,175	550,175	550,175
R1991	Medicaid	565	1,318	-	-	-	-
R1992	Erate	-	-	-	-	-	-
R1998	Intra-Agency Invoices	-	395,524	173,968	-	-	-
R1999	ODE Fed Non-Circular A-133	196,822	(3,916)	40,316	36,378	36,378	36,378
	Local Revenue Total	\$ 708,812	\$ 1,033,341	\$ 838,403	\$ 589,053	\$ 589,053	\$ 589,053
R2200	Restricted Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Intermediate Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R3299	Restricted Grants	\$ 1,163,819	\$ 2,912,438	\$ 2,857,998	\$ 1,726,370	\$ 1,726,370	\$ 1,726,370
	State Revenue Total	\$ 1,163,819	\$ 2,912,438	\$ 2,857,998	\$ 1,726,370	\$ 1,726,370	\$ 1,726,370
R4500	Restricted Federal through State	\$ 5,853,868	\$ 1,163,338	\$ 924,043	\$ 949,850	\$ 949,850	\$ 949,850
R4501	Medicaid Reimbursement EI	62,038	98,548	75,000	157,177	157,177	157,177
R4502	Medicaid Reimbursement ECSE	178,357	361,195	200,000	592,825	592,825	592,825
	Federal Revenue Total	\$ 6,094,263	\$ 1,623,081	\$ 1,199,043	\$ 1,699,852	\$ 1,699,852	\$ 1,699,852
	Total Revenue	\$ 7,966,894	\$ 5,568,860	\$ 4,895,444	\$ 4,015,275	\$ 4,015,275	\$ 4,015,275
R5160	Lease/Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	35,000	15,000	15,000	5,000	5,000	5,000
R5202	Resolution Transfers	-	-	-	-	-	-
R5400	Beginning Fund Balance	2,386,403	1,829,439	763,997	480,387	480,387	480,387
	Other Resource Total	\$ 2,421,403	\$ 1,844,439	\$ 778,997	\$ 485,387	\$ 485,387	\$ 485,387
TOTAL MISCELLANEOUS RESOURCES		\$ 10,388,297	\$ 7,413,299	\$ 5,674,441	\$ 4,500,662	\$ 4,500,662	\$ 4,500,662

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 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	\$ 2,487	\$ 98,113	\$ -	\$ -	\$ -	\$ -
	200	Benefits	973	48,471	-	-	-	-
	300	Purchased Services	70,211	31,572	158,000	-	-	-
	400	Supplies & Materials	62,515	291,359	418,220	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	2,455	1,777	29,280	-	-	-
		Function Total	\$ 138,641	\$ 471,292	\$ 605,500	\$ -	\$ -	\$ -
1220	Restrictive Programs for Students with Disabilities							
	100	Salaries	\$ 189,033	\$ 176,553	\$ 222,726	\$ 240,980	\$ 240,980	\$ 240,980
	200	Benefits	111,265	96,291	150,040	159,999	159,999	159,999
	300	Purchased Services	22,770	60,545	11,065	12,682	12,682	12,682
	400	Supplies & Materials	13,917	25,238	41,447	23,121	23,121	23,121
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	3,294	1,429	4,000	50	50	50
		Function Total	\$ 340,279	\$ 360,056	\$ 429,278	\$ 436,832	\$ 436,832	\$ 436,832
1260	Treatment Services							
	100	Salaries	\$ -	\$ 378,876	\$ 222,643	\$ 210,196	\$ 210,196	\$ 210,196
	200	Benefits	-	230,742	153,121	137,416	137,416	137,416
	300	Purchased Services	843,801	28,927	650,600	4,607	4,607	4,607
	400	Supplies & Materials	7,900	5,634	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 851,701	\$ 644,179	\$ 1,026,364	\$ 352,219	\$ 352,219	\$ 352,219
1280	Alternative Education							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	377	-	-	-	-
	400	Supplies & Materials	18,867	-	-	623	623	623
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 18,867	\$ 377	\$ -	\$ 623	\$ 623	\$ 623

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1294	Youth Corrections Education							
	100	Salaries	\$ 134,970	\$ 19,781	\$ -	\$ -	\$ -	\$ -
	200	Benefits	72,230	12,143	-	-	-	-
	300	Purchased Services	1,125	-	-	-	-	-
	400	Supplies & Materials	7,752	-	29,702	29,702	29,702	29,702
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	4,511	-	-	-	-	-
		Function Total	\$ 220,588	\$ 31,924	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2119	Attendance and Social Work Services							
	100	Salaries	\$ 123,972	\$ 88,213	\$ 54,404	\$ 66,936	\$ 66,936	\$ 66,936
	200	Benefits	59,521	40,016	29,363	47,402	47,402	47,402
	300	Purchased Services	22,154	151,573	38,120	31,472	31,472	31,472
	400	Supplies & Materials	7,295	21,519	23,813	9,329	9,329	9,329
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	90	956	100	100	100	100
		Function Total	\$ 213,032	\$ 302,277	\$ 145,800	\$ 155,239	\$ 155,239	\$ 155,239
2126	Placement Services							
	100	Salaries	\$ 259,093	\$ 224,227	\$ 363,360	\$ 153,503	\$ 153,503	\$ 153,503
	200	Benefits	166,638	121,971	250,022	118,639	118,639	118,639
	300	Purchased Services	23,327	42,007	58,012	2,858	2,858	2,858
	400	Supplies & Materials	8,473	22,842	70,069	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	850	1,070	22,396	-	-	-
		Function Total	\$ 458,381	\$ 412,117	\$ 763,859	\$ 275,000	\$ 275,000	\$ 275,000

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2129	Guidance Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2132	Medical Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2134	Nursing Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2135	Medicaid							
	100	Salaries	\$ 23,181	\$ 78,741	\$ 61,337	\$ 641,449	\$ 641,449	\$ 641,449
	200	Benefits	15,266	46,230	46,908	396,667	396,667	396,667
	300	Purchased Services	1,289	51,331	1,360	86,812	86,812	86,812
	400	Supplies & Materials	-	-	60,000	24,500	24,500	24,500
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	(1,500)	-	-	34,566	34,566	34,566
		Function Total	\$ 38,236	\$ 176,302	\$ 169,605	\$ 1,183,994	\$ 1,183,994	\$ 1,183,994
2140	Psychological Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	30	-	-	-
	300	Purchased Services	-	-	16,920	15,200	15,200	15,200
	400	Supplies & Materials	-	-	2,053	1,800	1,800	1,800
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	516	1,230	1,230	1,230
		Function Total	\$ -	\$ -	\$ 19,519	\$ 18,230	\$ 18,230	\$ 18,230

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2150	Speech Pathology and Audiology Services							
	100	Salaries	\$ -	\$ -	\$ 9,018	\$ 1,591	\$ 1,591	\$ 1,591
	200	Benefits	-	-	7,724	968	968	968
	300	Purchased Services	-	49,296	53,254	67,360	67,360	67,360
	400	Supplies & Materials	-	-	2,342	2,336	2,336	2,336
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	2,100	-	-	-
		Function Total	\$ -	\$ 49,296	\$ 74,438	\$ 72,255	\$ 72,255	\$ 72,255
2159	Audiology Equipment & Repair							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	663	-	2,500	-	-	-
	400	Supplies & Materials	61,877	57,651	75,000	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	591	466	1,000	-	-	-
		Function Total	\$ 63,131	\$ 58,117	\$ 78,500	\$ -	\$ -	\$ -
2160	Other Student Treatment Services							
	100	Salaries	\$ 689,881	\$ 128,919	\$ 17,178	\$ 62,351	\$ 62,351	\$ 62,351
	200	Benefits	\$ 374,278	8,281	11,096	44,256	44,256	44,256
	300	Purchased Services	4,757	469	104,130	65,971	65,971	65,971
	400	Supplies & Materials	\$ 2,188	355	32,163	107,945	107,945	107,945
	500	Capital Outlay	\$ -	-	-	-	-	-
	600	Other Objects	213	3,883	5,288	-	-	-
		Function Total	\$ 1,071,317	\$ 141,907	\$ 169,855	\$ 280,523	\$ 280,523	\$ 280,523
2190	Student Support Services							
	100	Salaries	\$ -	\$ 106,567	\$ 139,845	\$ 64,504	\$ 64,504	\$ 64,504
	200	Benefits	-	52,831	84,970	38,298	38,298	38,298
	300	Purchased Services	-	593	200	620	620	620
	400	Supplies & Materials	-	68	11,829	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	2	-	-	-	-
		Function Total	\$ -	\$ 160,061	\$ 236,844	\$ 103,422	\$ 103,422	\$ 103,422
2210	Improvement of Instruction Services							
	100	Salaries	\$ 432,200	\$ 229,576	\$ 24,474	\$ 27,262	\$ 27,262	\$ 27,262
	200	Benefits	246,343	120,658	15,772	16,448	16,448	16,448
	300	Purchased Services	274,276	200,080	4,050	553	553	553
	400	Supplies & Materials	131,841	1,741	2,704	745	745	745
	500	Capital Outlay	15,875	-	-	-	-	-
	600	Other Objects	-	-	3,000	-	-	-
		Function Total	\$ 1,100,535	\$ 552,055	\$ 50,000	\$ 45,008	\$ 45,008	\$ 45,008

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2220	Educational Media Services							
	100	Salaries	\$ 170,527	\$ 172,564	\$ 168,429	\$ 177,098	\$ 177,098	\$ 177,098
	200	Benefits	109,184	101,198	129,522	134,658	134,658	134,658
	300	Purchased Services	83,905	105,116	94,080	80,588	80,588	80,588
	400	Supplies & Materials	129,563	150,650	61,178	96,317	96,317	96,317
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	32	18	27,193	-	-	-
		Function Total	\$ 493,211	\$ 529,546	\$ 480,402	\$ 488,661	\$ 488,661	\$ 488,661
2230	Assessment and Testing							
	100	Salaries		\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits		-	-	-	-	-
	300	Purchased Services		-	20,000	11,000	11,000	11,000
	400	Supplies & Materials	19,134	12,797	23,000	5,945	5,945	5,945
	500	Capital Outlay	19,005	1,611	-	-	-	-
	600	Other Objects		-	1,000	1,750	1,750	1,750
		Function Total	\$ 38,139	\$ 14,408	\$ 44,000	\$ 18,695	\$ 18,695	\$ 18,695
2240	Instructional Staff Development							
	100	Salaries	\$ 56,236	\$ 56,007	\$ 58,958	\$ 51,602	\$ 51,602	\$ 51,602
	200	Benefits	19,964	21,741	29,457	25,058	25,058	25,058
	300	Purchased Services	30,533	256	84	1,096	1,096	1,096
	400	Supplies & Materials	2,838	1,200	-	910	910	910
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	465	604	5,310	-	-	-
		Function Total	\$ 110,036	\$ 79,808	\$ 93,809	\$ 78,666	\$ 78,666	\$ 78,666
2310	Board of Education							
	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	\$ 60,336	\$ 36,233	\$ -	\$ -	\$ -	\$ -
	200	Benefits	27,505	18,155	-	-	-	-
	300	Purchased Services	10,980	-	-	-	-	-
	400	Supplies & Materials	4,761	1,978	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,173	-	-	-	-	-
		Function Total	\$ 104,755	\$ 56,366	\$ -	\$ -	\$ -	\$ -

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2520	Fiscal Services							
	100	Salaries	\$ 13,615	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	8,601	-	-	-	-	-
	300	Purchased Services	-	26,650	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	271,963	188,578	107,330	135,367	135,367	135,367
		Function Total	\$ 294,179	\$ 215,228	\$ 107,330	\$ 135,367	\$ 135,367	\$ 135,367
2540	Facilities							
	100	Salaries	\$ 8,366	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	4,186	-	-	-	-	-
	300	Purchased Services	18,989	-	-	-	-	-
	400	Supplies & Materials	260	-	-	-	-	-
	500	Capital Outlay	127,093	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 158,894	\$ -	\$ -	\$ -	\$ -	\$ -
2550	Student Transportation							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2570	Internal Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	4,705	-	-	-	-	-
	400	Supplies & Materials	-	-	18,299	18,299	18,299	18,299
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 4,705	\$ -	\$ 18,299	\$ 18,299	\$ 18,299	\$ 18,299
2620	Planning, Research, Eval							
	100	Salaries	\$ 99,862	\$ 177,616	\$ 124,538	\$ 12,935	\$ 12,935	\$ 12,935
	200	Benefits	57,756	80,789	75,417	5,648	5,648	5,648
	300	Purchased Services	47,200	131,521	90,070	43,917	43,917	43,917
	400	Supplies & Materials	25,436	31,373	63,598	20,800	20,800	20,800
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	653	209	650	-	-	-
		Function Total	\$ 230,907	\$ 421,508	\$ 354,273	\$ 83,300	\$ 83,300	\$ 83,300

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2630	Information Services							
	100	Salaries	\$ 13,681	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	7,864	-	-	-	-	-
	300	Purchased Services	-	5,261	-	-	-	-
	400	Supplies & Materials	-	4,353	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 21,545	\$ 9,614	\$ -	\$ -	\$ -	\$ -
2640	Human Resources							
	100	Salaries	\$ 14,115	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	7,650	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 21,765	\$ -	\$ -	\$ -	\$ -	\$ -
2660	Technology Services							
	100	Salaries	\$ 94,144	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	46,776	-	-	-	-	-
	300	Purchased Services	2,180	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 143,100	\$ -	\$ -	\$ -	\$ -	\$ -
2691	Nutrition Services Mentor							
	100	Salaries	\$ -	\$ 38,248	\$ 56,796	\$ 48,201	\$ 48,201	\$ 48,201
	200	Benefits	-	14,514	34,376	23,447	23,447	23,447
	300	Purchased Services	-	3,808	1,080	2,281	2,281	2,281
	400	Supplies & Materials	-	2,822	1,247	977	977	977
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	6,500	-	-	-
		Function Total	\$ -	\$ 59,392	\$ 99,999	\$ 74,906	\$ 74,906	\$ 74,906
3120	Food Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WESD 2026-27 Adopted Budget

MISCELLANEOUS GRANTS Requirements

Fund 200

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
3300	Community Services							
	100	Salaries	\$ -	\$ 16,772	\$ 7,832	\$ 12,539	\$ 12,539	\$ 12,539
	200	Benefits	-	8,767	4,798	7,754	7,754	7,754
	300	Purchased Services	-	2,318	19,016	10,272	10,272	10,272
	400	Supplies & Materials	-	7,735	10,419	19,156	19,156	19,156
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 35,592	\$ 42,065	\$ 49,721	\$ 49,721	\$ 49,721
4150	Building Acquisition, Construction, and Improvement							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	19,996	1,989	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	28,841	159,234	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 48,837	\$ 161,223	\$ -	\$ -	\$ -	\$ -
5200	Transfers of Funds							
	700	Transfers	2,374,987	-	35,000	-	-	-
		Function Total	\$ 2,374,987	\$ -	\$ 35,000	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS REQUIREMENTS			\$ 8,559,768	\$ 4,942,645	\$ 5,674,441	\$ 4,500,662	\$ 4,500,662	\$ 4,500,662

WESD

2026-27 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 2026-27 Adopted Budget

Resource Summary Debt Service Fund

Fund 300

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1500	Earnings on Investments	\$ 16,758	\$ 16,178	\$ 4,980	\$ 10,000	\$ 10,000	\$ 10,000
R1970	Services To Other Funds	2,751,027	2,871,220	3,021,494	3,152,169	3,152,169	3,152,169
R5200	Transfer From General Fund	516,937	508,956	508,956	510,000	510,000	510,000
R5400	Beginning Fund Balance	8,530	16,759	3,000	5,000	5,000	5,000
	Program Total	\$ 3,293,252	\$ 3,413,113	\$ 3,538,430	\$ 3,677,169	\$ 3,677,169	\$ 3,677,169

TOTAL DEBT SERVICE RESOURCES **\$ 3,293,252 \$ 3,413,113 \$ 3,538,430 \$ 3,677,169 \$ 3,677,169 \$ 3,677,169**

Requirements Summary Debt Service Fund

Fund 300

Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
5100	Debt Service						
610	Redemption of Principal	\$ 2,570,025	\$ 2,823,436	\$ 3,097,006	\$ 3,390,737	\$ 3,390,737	\$ 3,390,737
620	Interest	706,467	581,479	441,424	286,432	286,432	286,432
	Program Total	\$ 3,276,492	\$ 3,404,915	\$ 3,538,430	\$ 3,677,169	\$ 3,677,169	\$ 3,677,169

TOTAL DEBT SERVICE REQUIREMENTS **\$ 3,276,492 \$ 3,404,915 \$ 3,538,430 \$ 3,677,169 \$ 3,677,169 \$ 3,677,169**

WESD 2026-27 Adopted Budget

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

Full Faith & Credit Bonds		Loan Balance	Principal	Loan Balance	Annual Service
Marion Center Renovation	Interest Rate	June 30, 2026	Reduction	June 30, 2027	2026-2027
Series 2016 FFC					
Original issue \$6,700,000	1.89%				
15 years:					
Principal		\$2,444,336	(\$470,737)	\$1,973,599	\$516,935
Total Full Faith & Credit Bonds		\$2,444,336	(\$470,737)	\$1,973,599	\$516,935

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

PERS UAL Bonds	Interest Rates	Loan Balances	Principal	Loan Balances	Annual Service
		June 30, 2026	Reductions	June 30, 2027	2026-2027
Series 2003 (WESD)					
Original issue \$15,260,920					
26 years:	1.5-6.27%				
Principal		\$ 3,010,000	(\$2,040,000)	\$970,000	\$2,210,968
Series 2003 (Yamhill ESD)					
Original issue \$3,441,101					
26 years:	2.76-6.27%				
Principal		\$ 700,000	(\$475,000)	\$225,000	\$514,760
Series 2005 (Combined)					
Original issue \$3,765,000					
24 years:	4.113-4.759%				
Principal		\$ 620,000	(\$405,000)	\$215,000	\$434,506
Total PERS UAL Bonds		\$4,330,000	(\$2,920,000)	\$1,410,000	\$3,160,234

WESD 2026-27 Adopted Budget

Future maturities of debt and bonds outstanding as of June 30, 2026 are as follows:

Full Faith & Credit Bonds - Marion Center Renovation

Series 2016

Fiscal Year Ending	Principal	Interest
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	\$2,444,355	\$ 140,324

PERS UAL Bonds

Fiscal Year Ending	Series 2003 Willamette ESD		Series 2003 Yamhill ESD		Series 2005 Combined	
	Principal	Interest	Principal	Interest	Principal	Interest
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	\$3,010,000	\$ 226,064	\$ 700,000	\$ 52,540	\$ 620,000	\$ 39,738

WESD

2026-27 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 2026-27 Adopted Budget

Resources Summary Capital Projects Fund

Fund 400

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	274,939	475,000	225,000	225,000	225,000	225,000
R5400	Beginning Fund Balance	2,216,847	-	-	150,000	150,000	150,000
	Program Total	\$ 2,491,786	\$ 475,000	\$ 225,000	\$ 375,000	\$ 375,000	\$ 375,000

TOTAL CAPITAL PROJECTS RESOURCES \$ 2,491,786 \$ 475,000 \$ 225,000 \$ 375,000 \$ 375,000 \$ 375,000

Requirements Summary Capital Projects Fund

Fund 400

Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
4000	Building Construction and Improvement						
300	Purchased Services	\$ 133,133	\$ 1,367	\$ -	\$ -	\$ -	\$ -
400	Supplies & Materials	34,138	22,826	-	-	-	-
500	Capital Outlay	2,322,527	287,418	225,000	375,000	375,000	375,000
600	Other Objects	1,988	-	-	-	-	-
700	Transfer	-	-	-	-	-	-
	Program Total	\$ 2,491,786	\$ 311,612	\$ 225,000	\$ 375,000	\$ 375,000	\$ 375,000

TOTAL CAPITAL PROJECTS REQUIREMENTS \$ 2,491,786 \$ 311,612 \$ 225,000 \$ 375,000 \$ 375,000 \$ 375,000

WESD 2026-27 Adopted Budget

Resources Detail Capital Projects Yamhill Center Remodel

Fund 400

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	274,939	250,000	-	-	-	-
R5400	Beginning Fund Balance	2,216,847	-	-	-	-	-
	Program Total	\$ 2,491,786	\$ 250,000	\$ -	\$ -	\$ -	\$ -

TOTAL CAPITAL PROJECTS RESOURCES \$ 2,491,786 \$ 250,000 \$ - \$ - \$ - \$ -

Requirements Detail Capital Projects Yamhill Center Remodel

Fund 400

Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
4000	Building Construction and Improvement						
300	Purchased Services	\$ 133,133	\$ 1,367	\$ -	\$ -	\$ -	\$ -
400	Supplies & Materials	34,138	22,826	-	-	-	-
500	Capital Outlay	2,322,527	123,216	-	-	-	-
600	Other Objects	1,988	-	-	-	-	-
700	Transfer	-	-	-	-	-	-
	Program Total	\$ 2,491,786	\$ 147,409	\$ -	\$ -	\$ -	\$ -

TOTAL CAPITAL PROJECTS REQUIREMENTS \$ 2,491,786 \$ 147,409 \$ - \$ - \$ - \$ -

WESD 2026-27 Adopted Budget

Resources Detail WESD Facilities Capital Needs

Fund 400

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	-	225,000	225,000	225,000	225,000	225,000
R5400	Beginning Fund Balance	-	-	-	150,000	150,000	150,000
	Program Total	\$ -	\$ 225,000	\$ 225,000	\$ 375,000	\$ 375,000	\$ 375,000

TOTAL CAPITAL PROJECTS RESOURCES \$ - \$ 225,000 \$ 225,000 \$ 375,000 \$ 375,000 \$ 375,000

Requirements Detail WESD Facilities Capital Needs

Fund 400

Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
4000	Building Construction and Improvement						
300	Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400	Supplies & Materials	-	-	-	-	-	-
500	Capital Outlay	-	164,202	225,000	375,000	375,000	375,000
600	Other Objects	-	-	-	-	-	-
700	Transfer	-	-	-	-	-	-
	Program Total	\$ -	\$ 164,202	\$ 225,000	\$ 375,000	\$ 375,000	\$ 375,000

TOTAL CAPITAL PROJECTS REQUIREMENTS \$ - \$ 164,202 \$ 225,000 \$ 375,000 \$ 375,000 \$ 375,000

2026-2027 Projects

Marion Center Partial Parking Lot Rehabilitation

Marion Center Roof Repair

WESD

2026-27 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.



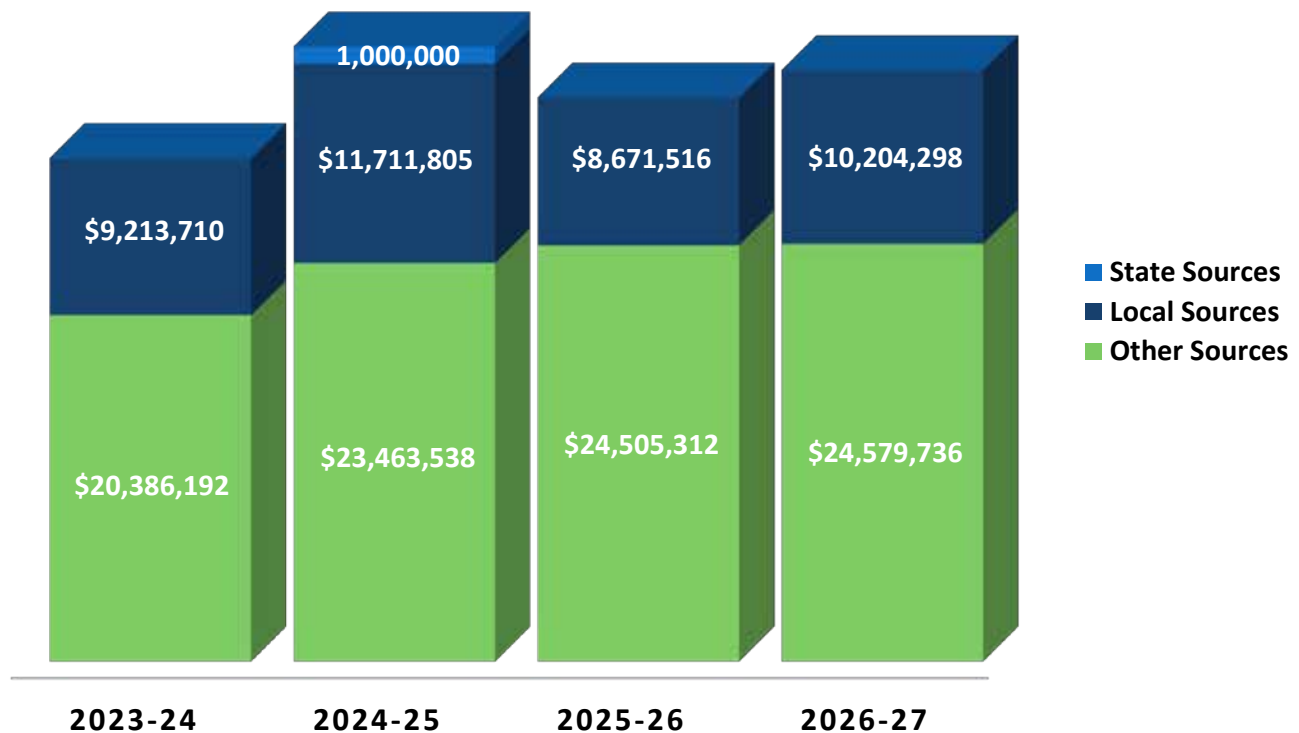
WESD 2026-27 Adopted Budget

Resource Summary Internal Service Fund

Fund 600

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
R1000	Local Sources	\$ 9,213,710	\$ 11,711,805	\$ 8,671,516	\$ 10,204,298
R2000	Intermediate Sources	-	-	-	-
R3000	State Sources	15,000	1,000,000	-	-
R4000	Federal Sources	-	-	-	-
R5000	Other Sources	20,386,192	23,463,538	24,505,312	24,579,736
	Internal Service Fund Total	\$ 29,614,902	\$ 36,175,343	\$ 33,176,828	\$ 34,784,034

Revenue Comparison



WESD 2026-27 Adopted Budget

Internal Service Fund Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Adopted
R1740	Student Fees	\$ 116,424	\$ 136,140	\$ 55,000	\$ 55,000
R1920	Contributions/Donations	8,679	9,850	10,000	-
R1940	Services to Other LEAs	7,407,184	9,223,944	7,591,811	8,805,183
R1960	Recovery Prior Years	-	-	-	-
R1990	Miscellaneous	339,693	32,547	300,000	300,000
R1992	Last Mile/E-Rate	129,703	53,361	-	-
R1998	Intra-Agency Invoices	1,212,027	2,255,963	714,705	1,044,115
	Local Revenue Total	\$ 9,213,710	\$ 11,711,805	\$ 8,671,516	\$ 10,204,298
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	\$ 9,228,710	\$ 12,711,805	\$ 8,671,516	\$ 10,204,298
R5160	Lease Purchase Receipts	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	2,528,583	37,785	146,167	95,000
R5202	Resolution Transfers	17,176,556	20,883,215	23,053,568	23,454,512
R5400	Beginning Fund Balance	681,053	2,542,539	1,305,577	1,030,224
	Other Resource Total	\$ 20,386,192	\$ 23,463,538	\$ 24,505,312	\$ 24,579,736
TOTAL INTERNAL SERVICE FUND RESOURCES		\$ 29,614,902	\$ 36,175,343	\$ 33,176,828	\$ 34,784,034

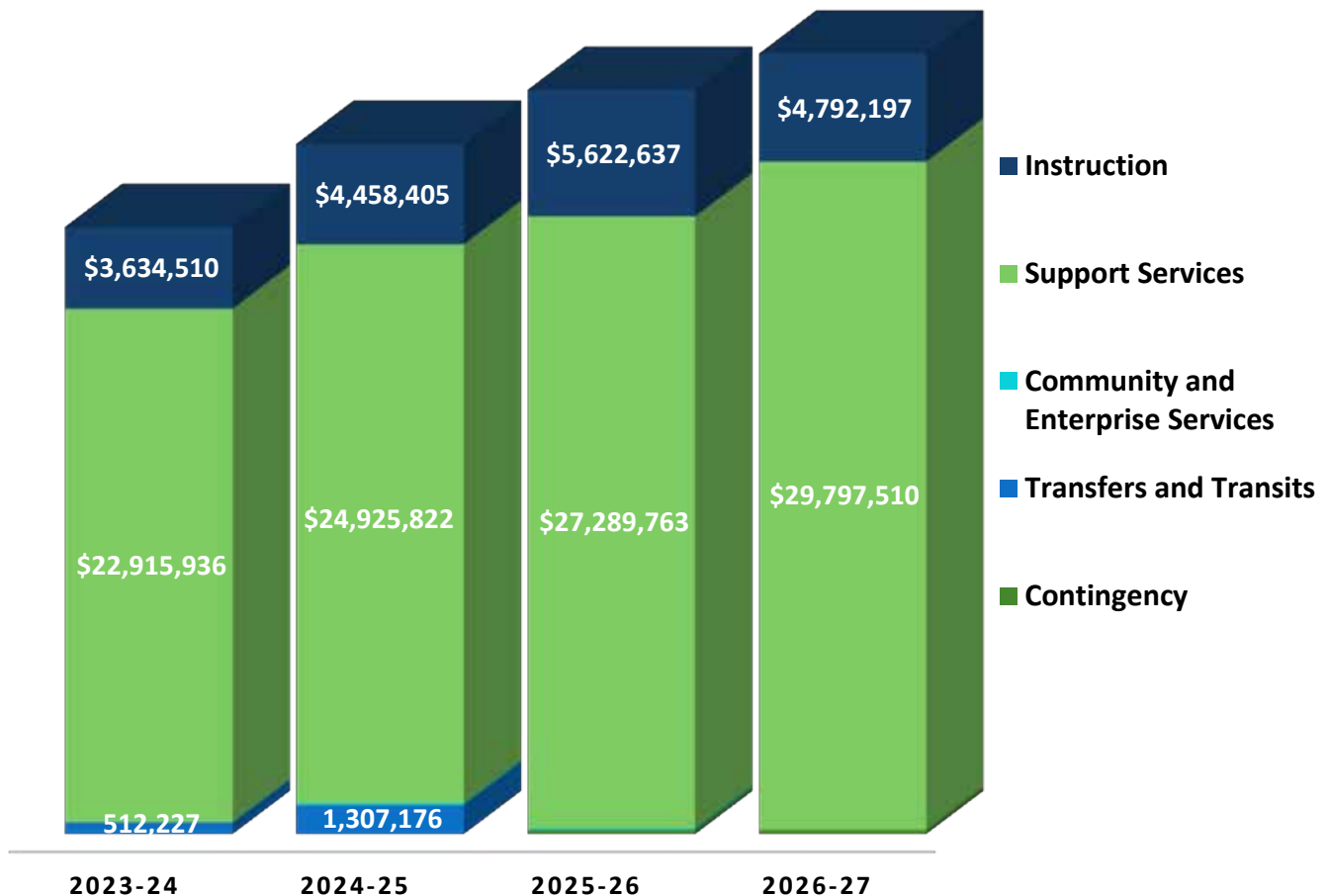
WESD 2026-27 Adopted Budget

Requirements Summary by Major Function

Fund 600

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Adopted	2026-27 FTE
1000	Instruction	\$ 3,634,510	\$ 4,458,405	\$ 5,622,637	46.80	\$ 4,792,197	36.30
2000	Support Services	22,915,936	24,925,822	27,289,763	135.54	29,797,510	132.17
3000	Community and Enterprise Services	9,686	79,350	70,100		-	
4000	Facility Acquisition	-	-	-		-	
5000	Transfers and Transits	512,227	1,307,176	-		-	
6000	Contingency	-	-	194,327		194,327	
		\$ 27,072,359	\$ 30,770,753	\$ 33,176,828	182.34	\$ 34,784,034	168.47

Comparison by Function



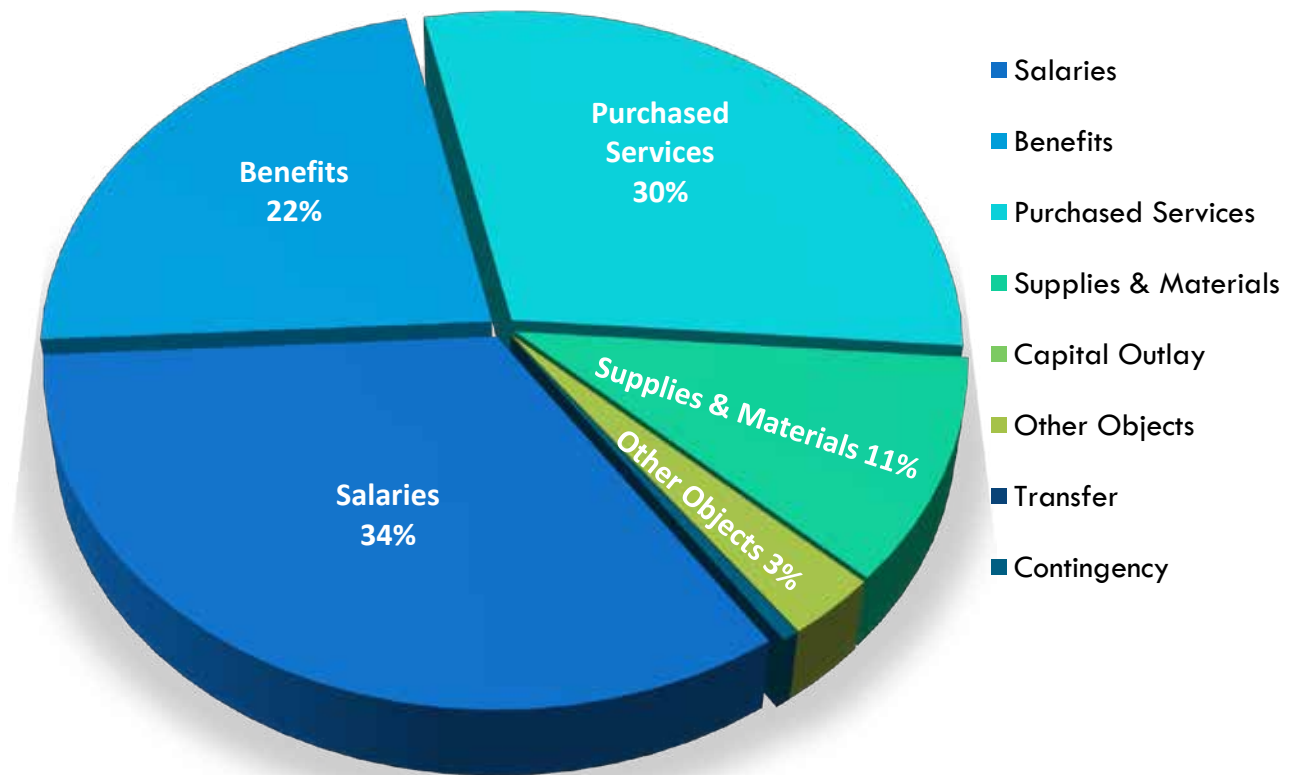
WESD 2026-27 Adopted Budget

Requirements Summary by Major Account

Fund 600

Account Group	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Adopted	2026-27 FTE
100	Salaries	\$ 8,802,571	\$ 10,710,722	\$ 12,080,849	151.24	\$ 11,689,527	139.58
200	Benefits	\$ 5,044,861	\$ 6,172,349	\$ 8,237,736		7,812,065	
300	Purchased Services	\$ 10,375,997	\$ 9,678,624	\$ 8,843,107	31.10	10,288,538	28.89
400	Supplies & Materials	\$ 2,240,662	\$ 2,850,683	\$ 2,984,971		3,739,067	
500	Capital Outlay	\$ 835	\$ -	\$ 10,000		-	
600	Other Objects	\$ 95,205	\$ 51,199	\$ 825,838		1,060,510	
700	Transfer	\$ 512,227	\$ 1,307,176	\$ -		-	
800	Contingency	-	-	194,327		194,327	
		\$ 27,072,359	\$ 30,770,753	\$ 33,176,828	182.34	\$ 34,784,034	168.47

Comparison by Object



WESD 2026-27 Adopted Budget

FTE by Function

Fund 600

Function	Function Title	Major Account	Account Title	2023-24 FTE	2024-25 FTE	2025-26 FTE	2026-27 FTE
INSTRUCTION							
1131	High School Instruction	100	Salaries	10.00	12.00	11.00	10.00
1280	Alternative Education	100	Salaries	30.94	33.86	32.75	25.30
		300	Purchased Services	-	2.20	3.05	1.00
TOTAL INSTRUCTION				40.94	48.06	46.80	36.30
SUPPORT SERVICES							
2115	Student Safety	100	Salaries	1.25	0.68	1.00	0.30
2119	Attendance and Social Work Services	100	Salaries	1.95	1.30	2.15	1.75
2122	Counseling Services	100	Salaries	-	1.00	1.00	0.65
2129	Guidance Services	100	Salaries	2.50	1.75	1.75	2.35
2134	Nursing Services	100	Salaries	3.04	6.09	6.99	5.00
		300	Purchased Services	4.20	0.69	1.35	2.21
2140	Psychological Services	100	Salaries	3.20	2.54	3.04	3.46
		300	Purchased Services	5.13	3.39	2.21	0.98
2150	Speech Pathology and Audiology Services	100	Salaries	15.04	12.76	13.30	11.93
		300	Purchased Services	12.00	9.48	8.21	6.48
2160	Other Student Treatment Services	100	Salaries	31.01	27.70	32.61	36.10
		300	Purchased Services	7.50	16.87	16.28	18.23
2190	Service Direction, Student Support Services	100	Salaries	-	0.85	0.40	0.40
2210	Improvement of Instruction Services	100	Salaries	9.59	7.60	8.25	7.51
2230	Assessment and Testing	100	Salaries	0.90	-	-	0.25
2310	Board of Education	100	Salaries	2.25	2.25	2.25	2.00

WESD 2026-27 Adopted Budget

FTE by Function

Fund 600

Function	Function Title	Major Account	Account Title	2023-24 FTE	2024-25 FTE	2025-26 FTE	2026-27 FTE
SUPPORT SERVICES							
2410	Office of the Principal	100	Salaries	5.85	7.30	6.70	6.99
2520	Business Services	100	Salaries	-	0.40	0.70	0.55
2524	Payroll Service	100	Salaries	0.15	0.15	0.15	0.30
2540	Facilities	100	Salaries	2.04	2.05	1.98	2.03
2620	Planning, Research, Eval	100	Salaries	1.60	0.90	1.35	-
2630	Information Services	100	Salaries	1.71	4.00	4.00	3.25
2660	Technology Services	100	Salaries	23.96	22.36	19.28	18.73
2691	Nutrition Services Mentor	100	Salaries	-	-	0.60	0.73
TOTAL SUPPORT SERVICES				134.87	132.11	135.54	132.17
TOTAL INTERNAL SERVICE FUND				175.81	180.17	182.34	168.47

WESD

2026-27 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 2026-27 Adopted Budget

EARLY INTERVENTION EVALUATIONS Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Payment From Other LEAs	\$ 16,703	\$ 12,843	\$ -	\$ -	\$ -	\$ -
	Local Revenue Total	\$ 16,703	\$ 12,843	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 16,703	\$ 12,843	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	\$ 238,888	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	2,211,542	3,490,996	4,389,092	4,635,344	4,635,344	4,635,344
	Other Resource Total	\$ 2,450,429	\$ 3,490,995	\$ 4,389,092	\$ 4,635,344	\$ 4,635,344	\$ 4,635,344
Total EI Evals Resources		\$ 2,467,133	\$ 3,503,839	\$ 4,389,092	\$ 4,635,344	\$ 4,635,344	\$ 4,635,344

WESD 2026-27 Adopted Budget

EARLY INTERVENTION EVALUATIONS Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 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	\$ 1,491,100	\$ 1,540,897	\$ 1,619,474	\$ 1,619,474	\$ 1,619,474
	200	Benefits	466,335	838,478	972,724	1,058,684	1,058,684	1,058,684
	300	Purchased Services	1,177,915	720,769	1,518,130	1,553,210	1,553,210	1,553,210
	400	Supplies & Materials	9,356	1,779	70,000	79,411	79,411	79,411
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	14,952	80,263	76,436	76,436	76,436
		Function Total	\$ 2,448,011	\$ 3,067,078	\$ 4,182,015	\$ 4,387,215	\$ 4,387,215	\$ 4,387,215
2190	Direction of Services							
	100	Salaries	\$ 13,636	\$ 58,085	\$ 60,738	\$ 62,137	\$ 62,137	\$ 62,137
	200	Benefits	4,896	21,800	29,208	29,241	29,241	29,241
	300	Purchased Services	136	159	10,080	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	65	70	-	-	-	-
		Function Total	\$ 18,732	\$ 80,114	\$ 100,026	\$ 91,378	\$ 91,378	\$ 91,378
2520	Fiscal Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	107,051	156,751	156,751	156,751
		Function Total	\$ -	\$ -	\$ 107,051	\$ 156,751	\$ 156,751	\$ 156,751
5200	Transfers of Funds							
	700	Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total EI Evals Requirements			\$ 2,467,133	\$ 3,147,192	\$ 4,389,092	\$ 4,635,344	\$ 4,635,344	\$ 4,635,344

WESD

2026-27 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 2026-27 Adopted Budget

TECHNOLOGY SERVICES Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Payment From Other LEAs	\$ 1,569,374	\$ 1,421,109	\$ 2,191,573	\$ 1,861,472	\$ 1,861,472	\$ 1,861,472
R1960	Recovery Prior Years	-	-	-	-	-	-
R1990	Miscellaneous	28,311	20,863	-	-	-	-
R1992	Last Mile Erate	129,703	53,361	-	-	-	-
R1998	Intra-Agency Invoices	643,179	1,725,719	318,077	771,815	771,815	771,815
	Local Revenue Total	\$ 2,370,567	\$ 3,221,052	\$ 2,509,650	\$ 2,633,287	\$ 2,633,287	\$ 2,633,287
	Total Revenue	\$ 2,370,567	\$ 3,221,052	\$ 2,509,650	\$ 2,633,287	\$ 2,633,287	\$ 2,633,287
R5200	Interfund Transfers	\$ 122,053	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	1,266,272	1,346,532	1,250,186	1,763,595	1,763,595	1,763,595
R5400	Beginning Fund Balance	459,430	564,211	-	-	-	-
	Other Resource Total	\$ 1,847,755	\$ 1,910,743	\$ 1,250,186	\$ 1,763,595	\$ 1,763,595	\$ 1,763,595
Total Technology Services Resources		\$ 4,218,323	\$ 5,131,795	\$ 3,759,836	\$ 4,396,882	\$ 4,396,882	\$ 4,396,882

WESD 2026-27 Adopted Budget

TECHNOLOGY SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2520	Business Services							
	100	Salaries	\$ 24,454	\$ 24,361	\$ -	\$ -	\$ -	\$ -
	200	Benefits	15,931	16,769	-	-	-	-
	300	Purchased Services	129	525	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	50,968	81,491	81,491	81,491
		Function Total	\$ 40,514	\$ 41,655	\$ 50,968	\$ 81,491	\$ 81,491	\$ 81,491
2660	Technology Services							
	100	Salaries	\$ 1,041,951	\$ 1,156,835	\$ 1,029,909	\$ 1,003,455	\$ 1,003,455	\$ 1,003,455
	200	Benefits	\$ 586,618	\$ 647,676	\$ 667,950	\$ 630,549	630,549	630,549
	300	Purchased Services	\$ 206,856	\$ 159,722	\$ 196,405	\$ 140,487	140,487	140,487
	400	Supplies & Materials	\$ 1,621,037	\$ 2,088,060	\$ 1,794,105	\$ 2,540,900	2,540,900	2,540,900
	500	Capital Outlay	-	-	\$ -	\$ -	-	-
	600	Other Objects	\$ 45,896	\$ 5,480	\$ 20,500	\$ -	-	-
		Function Total	\$ 3,502,358	\$ 4,057,773	\$ 3,708,869	\$ 4,315,391	\$ 4,315,391	\$ 4,315,391
5200	Transfers of Funds							
	700	Transfer	111,239	97,532	-	-	-	-
		Function Total	\$ 111,239	\$ 97,532	\$ -	\$ -	\$ -	\$ -
Total Technology Services Requirements			\$ 3,654,112	\$ 4,196,960	\$ 3,759,836	\$ 4,396,882	\$ 4,396,882	\$ 4,396,882

WESD

2026-27 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 2026-27 Adopted Budget

SUBSTITUTE MANAGEMENT SERVICES (EDUSTAFF) Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Services Provide other LEA	\$ 1,240,652	\$ 1,540,452	\$ -	\$ 613,934	\$ 613,934	\$ 613,934
	Local Revenue Total	\$ 1,240,652	\$ 1,540,452	\$ -	\$ 613,934	\$ 613,934	\$ 613,934
	Total Revenue	\$ 1,240,652	\$ 1,540,452	\$ -	\$ 613,934	\$ 613,934	\$ 613,934
R5202	LEA Resolution Transfer	\$ 2,662,718	\$ 3,031,416	\$ 2,644,248	\$ 3,636,066	\$ 3,636,066	\$ 3,636,066
		-	(3,365)	-	-	-	-
	Other Resource Total	\$ 2,662,718	\$ 3,028,051	\$ 2,644,248	\$ 3,636,066	\$ 3,636,066	\$ 3,636,066
Total Edustaff Resources		\$ 3,903,370	\$ 4,568,503	\$ 2,644,248	\$ 4,250,000	\$ 4,250,000	\$ 4,250,000

WESD 2026-27 Adopted Budget

SUBSTITUTE MANAGEMENT SERVICES (EDUSTAFF) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	3,906,735	4,573,616	2,644,248	4,250,000	4,250,000	4,250,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	426	-	-	-	-
		Function Total	\$ 3,906,735	\$ 4,574,042	\$ 2,644,248	\$ 4,250,000	\$ 4,250,000	\$ 4,250,000
Total Edustaff Requirements			\$ 3,906,735	\$ 4,574,042	\$ 2,644,248	\$ 4,250,000	\$ 4,250,000	\$ 4,250,000

WESD

2026-27 Adopted Budget

Internal Service Fund

The Phoenix School

The Phoenix School 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.

The Phoenix School also is a 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 2026-27 Adopted Budget

THE PHOENIX SCHOOL (TPS) / BEHAVIOR INTERVENTION PROGRAM Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Payment From Other LEAs	\$ 507,525	\$ 1,016,760	\$ 1,047,400	\$ 811,514	\$ 811,514	\$ 811,514
	Local Revenue Total	\$ 507,525	\$ 1,016,760	\$ 1,047,400	\$ 811,514	\$ 811,514	\$ 811,514
	Total Revenue	\$ 507,525	\$ 1,016,760	\$ 1,047,400	\$ 811,514	\$ 811,514	\$ 811,514
R5200	Interfund Transfers	\$ 27,004	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	2,356,538	2,943,576	3,534,967	3,059,234	3,059,234	3,059,234
R5400	Beginning Fund Balance	-	114,406	-	-	-	-
	Other Resource Total	\$ 2,383,542	\$ 3,057,982	\$ 3,534,967	\$ 3,059,234	\$ 3,059,234	\$ 3,059,234
Total TPS Resources		\$ 2,891,067	\$ 4,074,742	\$ 4,582,367	\$ 3,870,748	\$ 3,870,748	\$ 3,870,748

WESD 2026-27 Adopted Budget

THE PHOENIX SCHOOL (TPS) / BEHAVIOR INTERVENTION PROGRAM Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1280	Alternative Education							
	100	Salaries	\$ 1,266,246	\$ 1,552,340	\$ 2,032,383	\$ 1,692,499	\$ 1,692,499	\$ 1,692,499
	200	Benefits	844,238	1,042,774	1,464,879	1,175,122	1,175,122	1,175,122
	300	Purchased Services	343,831	459,606	388,125	257,780	257,780	257,780
	400	Supplies & Materials	78,174	165,557	157,890	131,537	131,537	131,537
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,397	11	1,200	595	595	595
		Function Total	\$ 2,533,886	\$ 3,220,288	\$ 4,044,477	\$ 3,257,533	\$ 3,257,533	\$ 3,257,533
2410	Office of the Principal							
	100	Salaries	\$ 130,227	\$ 203,769	\$ 228,332	\$ 258,810	\$ 258,810	\$ 258,810
	200	Benefits	66,776	111,431	153,647	151,460	151,460	151,460
	300	Purchased Services	2,179	3,569	-	3,144	3,144	3,144
	400	Supplies & Materials	680	31	-	10,635	10,635	10,635
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	709	-	805	805	805
		Function Total	\$ 199,862	\$ 319,509	\$ 381,979	\$ 424,854	\$ 424,854	\$ 424,854
2520	Business Services							
	100	Salaries	\$ 1,196	\$ 1,229	\$ -	\$ -	\$ -	\$ -
	200	Benefits	754	777	-	-	-	-
	300	Purchased Services	26	24	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	111,765	130,895	130,895	130,895
		Function Total	\$ 1,976	\$ 2,030	\$ 111,765	\$ 130,895	\$ 130,895	\$ 130,895
2540	Facilities							
	100	Salaries	\$ 21,063	\$ 21,736	\$ 22,391	\$ 25,403	\$ 25,403	\$ 25,403
	200	Benefits	18,755	19,206	21,755	23,432	23,432	23,432
	300	Purchased Services	1,117	763	-	8,631	8,631	8,631
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 40,935	\$ 41,705	\$ 44,146	\$ 57,466	\$ 57,466	\$ 57,466
5200	Transfers of Funds							
	700	Transfer	-	114,406	-	-	-	-
		Function Total	\$ -	\$ 114,406	\$ -	\$ -	\$ -	\$ -
Total TPS Requirements			\$ 2,776,660	\$ 3,697,938	\$ 4,582,367	\$ 3,870,748	\$ 3,870,748	\$ 3,870,748

WESD

2026-27 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 2026-27 Adopted Budget

SPEECH Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Services Provide other LEA	\$ 458,476	\$ 390,891	\$ 358,612	\$ 952,818	\$ 952,818	\$ 952,818
R1998	Intra-Agency Invoices	-	34,419	-	-	-	-
	Local Revenue Total	\$ 458,476	\$ 425,310	\$ 358,612	\$ 952,818	\$ 952,818	\$ 952,818
	Total Revenue	\$ 458,476	\$ 425,310	\$ 358,612	\$ 952,818	\$ 952,818	\$ 952,818
R5202	LEA Resolution Transfer	\$ 2,431,631	\$ 3,332,018	\$ 2,432,715	\$ 1,849,520	\$ 1,849,520	\$ 1,849,520
R5400	Beginning Fund Balance	-	(438,383)	-	18,186	18,186	18,186
	Other Resource Total	\$ 2,431,631	\$ 2,893,635	\$ 2,432,715	\$ 1,867,706	\$ 1,867,706	\$ 1,867,706
Total Speech Resources		\$ 2,890,107	\$ 3,318,945	\$ 2,791,327	\$ 2,820,524	\$ 2,820,524	\$ 2,820,524

WESD 2026-27 Adopted Budget

SPEECH Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2150	Speech Pathology Services							
	100	Salaries	\$ 786,508	\$ 856,193	\$ 952,916	\$ 1,019,797	\$ 1,019,797	\$ 1,019,797
	200	Benefits	466,386	505,557	649,594	660,224	660,224	660,224
	300	Purchased Services	2,064,226	1,180,988	1,086,129	1,012,696	1,012,696	1,012,696
	400	Supplies & Materials	8,247	6,906	32,912	37,105	37,105	37,105
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	160	177	1,695	790	790	790
		Function Total	\$ 3,325,528	\$ 2,549,821	\$ 2,723,246	\$ 2,730,612	\$ 2,730,612	\$ 2,730,612
2520	Business Services							
	100	Salaries	\$ 1,794	\$ 1,844	\$ -	\$ -	\$ -	\$ -
	200	Benefits	1,131	1,166	-	-	-	-
	300	Purchased Services	39	37	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	68,081	89,912	89,912	89,912
		Function Total	\$ 2,964	\$ 3,047	\$ 68,081	\$ 89,912	\$ 89,912	\$ 89,912
5200	Transfers of Funds							
	700	Transfer	-	613,053	-	-	-	-
		Function Total	\$ -	\$ 613,053	\$ -	\$ -	\$ -	\$ -
Total Speech Requirements			\$ 3,328,491	\$ 3,165,921	\$ 2,791,327	\$ 2,820,524	\$ 2,820,524	\$ 2,820,524

WESD

2026-27 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 2026-27 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1920	Private Contributions and Donations	\$ 5,000	\$ 9,850	\$ -	\$ -	\$ -	\$ -
R1940	Payment From Other LEAs	1,344,923	1,522,793	1,009,237	1,520,800	1,520,800	1,520,800
R1990	Miscellaneous	265,782	6,629	-	-	-	-
R1998	Intra-Agency	2,672	-	-	-	-	-
	Local Revenue Total	\$ 1,618,376	\$ 1,539,272	\$ 1,009,237	\$ 1,520,800	\$ 1,520,800	\$ 1,520,800
R3299	State Grant	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
	State Revenue Total	\$ -	\$ 1,000,000				
	Total Revenue	\$ 1,618,376	\$ 2,539,272	\$ 1,009,237	\$ 1,520,800	\$ 1,520,800	\$ 1,520,800
R5200	Interfund Transfers	\$ 724,510	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	503,866	513,998	1,032,300	638,000	638,000	638,000
R5400	Beginning Fund Balance	-	708,968	600,000	403,613	403,613	403,613
	Other Resource Total	\$ 1,228,375	\$ 1,222,965	\$ 1,632,300	\$ 1,041,613	\$ 1,041,613	\$ 1,041,613
Total WCA Resources		\$ 2,846,752	\$ 3,762,237	\$ 2,641,537	\$ 2,562,413	\$ 2,562,413	\$ 2,562,413

WESD 2026-27 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1131	High School Instruction							
	100	Salaries	\$ 568,131	\$ 694,382	\$ 724,863	\$ 706,795	\$ 706,795	\$ 706,795
	200	Benefits	340,817	400,576	503,619	491,019	491,019	491,019
	300	Purchased Services	51,767	75,808	61,900	43,850	43,850	43,850
	400	Supplies & Materials	139,018	64,839	137,778	143,000	143,000	143,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	500	2,512	-	-	-	-
		Function Total	\$ 1,100,234	\$ 1,238,117	\$ 1,428,160	\$ 1,384,664	\$ 1,384,664	\$ 1,384,664
2122	Counseling Services							
	100	Salaries	\$ 83,114	\$ 93,103	\$ 99,987	\$ 68,588	\$ 68,588	\$ 68,588
	200	Benefits	44,081	49,375	61,147	41,646	41,646	41,646
	300	Purchased Services	846	631	1,200	1,100	1,100	1,100
	400	Supplies & Materials	88	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 128,128	\$ 143,109	\$ 162,334	\$ 111,334	\$ 111,334	\$ 111,334
2210	Improvement of Instruction Services							
	100	Salaries	\$ 50,345	\$ 59,117	\$ 44,132	\$ -	\$ -	\$ -
	200	Benefits	20,847	26,007	21,637	-	-	-
	300	Purchased Services	-	9,934	1,200	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	209	900	-	-	-
		Function Total	\$ 71,192	\$ 95,267	\$ 67,869	\$ -	\$ -	\$ -
2240	Staff Development							
	100	Salaries	\$ 5,654	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	2,162	-	-	-	-	-
	300	Purchased Services	22,046	-	8,000	-	-	-
	400	Supplies & Materials	-	54	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 29,862	\$ 54	\$ 8,000	\$ -	\$ -	\$ -

WESD 2026-27 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2410	Office of the Principal							
	100	Salaries	\$ 304,512	\$ 370,327	\$ 340,034	\$ 382,124	\$ 382,124	\$ 382,124
	200	Benefits	167,256	208,775	217,218	239,910	239,910	239,910
	300	Purchased Services	36,259	72,479	19,940	63,419	63,419	63,419
	400	Supplies & Materials	48,540	37,075	25,600	33,500	33,500	33,500
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	750	735	21,000	10,000	10,000	10,000
		Function Total	\$ 557,318	\$ 689,391	\$ 623,792	\$ 728,953	\$ 728,953	\$ 728,953
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	50,805	86,652	86,652	86,652
		Function Total	\$ -	\$ -	\$ 50,805	\$ 86,652	\$ 86,652	\$ 86,652
2540	Operations & Facilities							
	100	Salaries	\$ 30,982	\$ 40,559	\$ 35,014	\$ 41,918	\$ 41,918	\$ 41,918
	200	Benefits	15,880	29,241	34,443	38,002	38,002	38,002
	300	Purchased Services	87,445	87,252	115,200	100,890	100,890	100,890
	400	Supplies & Materials	44,179	34,985	24,800	35,000	35,000	35,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 178,485	\$ 192,037	\$ 209,457	\$ 215,810	\$ 215,810	\$ 215,810
2550	Student Transportation							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WESD 2026-27 Adopted Budget

WILLAMETTE CAREER ACADEMY (WCA) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2620	Planning, Research, Eval							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	33,881	53,865	-	5,000	5,000	5,000
	400	Supplies & Materials	-	(62)	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 33,881	\$ 53,803		\$ 5,000	\$ 5,000	\$ 5,000
2630	Communications							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	29,000	-	21,020	30,000	30,000	30,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 29,000	\$ -	\$ 21,020	\$ 30,000	\$ 30,000	\$ 30,000
2660	Technology Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	102,401	-	-	-	-
	400	Supplies & Materials	-	6,693	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 109,094	\$ -	\$ -	\$ -	\$ -
3120	Food Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	9,587	79,262	70,000	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	99	88	100	-	-	-
		Function Total	\$ 9,686	\$ 79,350	\$ 70,100	\$ -	\$ -	\$ -
Total WCA Requirements			\$ 2,137,785	\$ 2,600,222	\$ 2,641,537	\$ 2,562,413	\$ 2,562,413	\$ 2,562,413

WESD

2026-27 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 2026-27 Adopted Budget

OCCUPATIONAL THERAPY / PHYSICAL THERAPY (OT/PT) Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Payment From Other LEAs	\$ 1,226	\$ 88,726	\$ 986	\$ 145,939	\$ 145,939	\$ 145,939
	Local Revenue Total	\$ 1,226	\$ 88,726	\$ 986	\$ 145,939	\$ 145,939	\$ 145,939
	Total Revenue	\$ 1,226	\$ 88,726	\$ 986	\$ 145,939	\$ 145,939	\$ 145,939
R5200	Interfund Transfers	\$ 21,921	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	1,172,861	1,491,322	1,808,928	2,152,097	2,152,097	2,152,097
R5400	Beginning Fund Balance	-	103,459	-	-	-	-
	Other Resource Total	\$ 1,194,782	\$ 1,594,781	\$ 1,808,928	\$ 2,152,097	\$ 2,152,097	\$ 2,152,097
Total OT/PT Resources		\$ 1,196,007	\$ 1,683,507	\$ 1,809,914	\$ 2,298,036	\$ 2,298,036	\$ 2,298,036

WESD 2026-27 Adopted Budget

OCCUPATIONAL THERAPY / PHYSICAL THERAPY (OT/PT) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2160	Other Student Treatment Services							
	100	Salaries	\$ 337,280	\$ 461,699	\$ 526,489	\$ 632,106	\$ 632,106	\$ 632,106
	200	Benefits	178,660	225,608	327,431	390,998	390,998	390,998
	300	Purchased Services	554,447	721,226	863,935	1,148,781	1,148,781	1,148,781
	400	Supplies & Materials	228	3,174	42,939	48,440	48,440	48,440
	500	Capital Outlay	11	-	-	-	-	-
	600	Other Objects	-	152	5,000	-	-	-
		Function Total	\$ 1,070,626	\$ 1,411,859	\$ 1,765,794	\$ 2,220,325	\$ 2,220,325	\$ 2,220,325
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	44,120	77,711	77,711	77,711
		Function Total	\$ -	\$ -	\$ 44,120	\$ 77,711	\$ 77,711	\$ 77,711
5200	Transfers of Funds							
	700	Transfer	21,922	103,459	-	-	-	-
		Function Total	\$ 21,922	\$ 103,459	\$ -	\$ -	\$ -	\$ -
Total OT/PT Requirements			\$ 1,092,548	\$ 1,515,318	\$ 1,809,914	\$ 2,298,036	\$ 2,298,036	\$ 2,298,036

WESD

2026-27 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 2026-27 Adopted Budget

OREGON DATA SUITE (ODS) Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Services Provide other LEA	\$ 617,363	\$ 633,381	\$ 797,657	\$ 808,070	\$ 808,070	\$ 808,070
R1998	Intra-Agency	-	675	-	-	-	-
	Local Revenue Total	\$ 617,363	\$ 633,381	\$ 797,657	\$ 808,070	\$ 808,070	\$ 808,070
	Total Revenue	\$ 617,363	\$ 633,381	\$ 797,657	\$ 808,070	\$ 808,070	\$ 808,070
R5200	Interfund Transfers	\$ 6,592	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	295,487	327,481	367,988	571,469	571,469	571,469
R5400	Beginning Fund Balance	200,986	268,435	194,327	194,327	194,327	194,327
	Other Resource Total	\$ 503,065	\$ 595,916	\$ 562,315	\$ 765,796	\$ 765,796	\$ 765,796
Total ODS Resources		\$ 1,120,428	\$ 1,229,297	\$ 1,359,972	\$ 1,573,866	\$ 1,573,866	\$ 1,573,866

WESD 2026-27 Adopted Budget

OREGON DATA SUITE (ODS) Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2620	Planning, Research, Eval							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2660	Technology Services							
	100	Salaries	\$ 482,235	\$ 580,835	\$ 651,295	\$ 737,555	\$ 737,555	\$ 737,555
	200	Benefits	255,374	310,668	407,498	449,564	449,564	449,564
	300	Purchased Services	75,062	54,143	10,441	77,965	77,965	77,965
	400	Supplies & Materials	38,677	52,666	45,860	55,053	55,053	55,053
	500	Capital Outlay	-	-	10,000	-	-	-
	600	Other Objects	645	11,098	12,120	12,750	12,750	12,750
		Function Total	\$ 851,993	\$ 1,009,410	\$ 1,137,214	\$ 1,332,887	\$ 1,332,887	\$ 1,332,887
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	28,431	46,652	46,652	46,652
		Function Total	\$ -	\$ -	\$ 28,431	\$ 46,652	\$ 46,652	\$ 46,652
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			\$ 851,993	\$ 1,009,410	\$ 1,359,972	\$ 1,573,866	\$ 1,573,866	\$ 1,573,866

WESD

2026-27 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 2026-27 Adopted Budget

WILLAMETTE PROMISE Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1740	Extracurricular Fees	\$ 116,424	\$ 136,140	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
R1920	Private Contributions and Donations	-	-	10,000	-	-	-
R1940	Payment From Other LEAs	660,078	797,555	873,424	892,020	892,020	892,020
	Local Revenue Total	\$ 776,502	\$ 933,695	\$ 938,424	\$ 947,020	\$ 947,020	\$ 947,020
R3299	Restricted Grants Other	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
	State Revenue Total	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 791,502	\$ 933,695	\$ 938,424	\$ 947,020	\$ 947,020	\$ 947,020
R5200	Interfund Transfers	\$ 331,846	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	332,058	390,886	438,939	454,675	454,675	454,675
R5400	Beginning Fund Balance	-	200,976	35,000	-	-	-
	Other Resource Total	\$ 663,904	\$ 591,862	\$ 473,939	\$ 454,675	\$ 454,675	\$ 454,675
Total Willamette Promise Resources		\$ 1,455,406	\$ 1,525,557	\$ 1,412,362	\$ 1,401,695	\$ 1,401,695	\$ 1,401,695

WESD 2026-27 Adopted Budget

WILLAMETTE PROMISE Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2210	Improvement of Instruction Services							
	100	Salaries	\$ 541,284	\$ 502,303	\$ 538,883	\$ 536,652	\$ 536,652	\$ 536,652
	200	Benefits	273,119	284,455	365,941	335,229	335,229	335,229
	300	Purchased Services	239,289	240,390	330,834	308,569	308,569	308,569
	400	Supplies & Materials	38,712	50,382	136,395	169,762	169,762	169,762
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	16,646	7,538	10,000	10,000	10,000	10,000
		Function Total	\$ 1,109,050	\$ 1,085,068	\$ 1,382,053	\$ 1,360,212	\$ 1,360,212	\$ 1,360,212
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	30,309	41,483	41,483	41,483
		Function Total	\$ -	\$ -	\$ 30,309	\$ 41,483	\$ 41,483	\$ 41,483
2623	Evaluation Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	76,280	60,477	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 76,280	\$ 60,477	\$ -	\$ -	\$ -	\$ -
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	\$ 1,145,545	\$ 1,412,362	\$ 1,401,695	\$ 1,401,695	\$ 1,401,695

WESD

2026-27 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 2026-27 Adopted Budget

NURSING SERVICES

Fund 600

Resources

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Payment From Other LEAs	\$ 78,949	\$ 372,485	\$ 451,512	\$ 264,028	\$ 264,028	\$ 264,028
	Local Revenue Total	\$ 78,949	\$ 372,485	\$ 451,512	\$ 264,028	\$ 264,028	\$ 264,028
	Total Revenue	\$ 78,949	\$ 372,485	\$ 451,512	\$ 264,028	\$ 264,028	\$ 264,028
R5200	Interfund Transfers	\$ 55,920	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	979,744	736,306	811,192	893,976	893,976	893,976
R5400	Beginning Fund Balance	-	52,145	-	-	-	-
	Other Resource Total	\$ 1,035,664	\$ 788,451	\$ 811,192	\$ 893,976	\$ 893,976	\$ 893,976
Total OT/PT Resources		\$ 1,114,613	\$ 1,160,936	\$ 1,262,704	\$ 1,158,004	\$ 1,158,004	\$ 1,158,004

WESD 2026-27 Adopted Budget

NURSING SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2134	Nursing Services							
	100	Salaries	\$ 433,862	\$ 558,316	\$ 614,823	\$ 462,655	\$ 462,655	\$ 462,655
	200	Benefits	218,443	295,761	388,243	294,358	294,358	294,358
	300	Purchased Services	345,682	124,234	211,688	347,360	347,360	347,360
	400	Supplies & Materials	7,736	2,402	16,152	14,471	14,471	14,471
	500	Capital Outlay	824	-	-	-	-	-
	600	Other Objects	-	1,265	1,000	-	-	-
		Function Total	\$ 1,006,547	\$ 981,978	\$ 1,231,906	\$ 1,118,844	\$ 1,118,844	\$ 1,118,844
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	30,798	39,160	39,160	39,160
		Function Total	\$ -	\$ -	\$ 30,798	\$ 39,160	\$ 39,160	\$ 39,160
5200	Transfers of Funds							
	700	Transfer	55,920	52,145	-	-	-	-
		Function Total	\$ 55,920	\$ 52,145	\$ -	\$ -	\$ -	\$ -
Total OT/PT Requirements			\$ 1,062,467	\$ 1,034,123	\$ 1,262,704	\$ 1,158,004	\$ 1,158,004	\$ 1,158,004

WESD

2026-27 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 2026-27 Adopted Budget

AUTISM SPECIALISTS Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1940	Payment From Other LEAs	\$ 77,079	\$ 212,192	\$ 46,164	\$ 108,819	\$ 108,819	\$ 108,819
R1998	Intra-Agency	-	2,462	-	-	-	-
	Local Revenue Total	\$ 77,079	\$ 214,654	\$ 46,164	\$ 108,819	\$ 108,819	\$ 108,819
	Total Revenue	\$ 77,079	\$ 214,654	\$ 46,164	\$ 108,819	\$ 108,819	\$ 108,819
R5200	Interfund Transfers	\$ 104,628	\$ -	\$ -	\$ -	\$ -	\$ -
R5202	LEA Resolution Transfer	649,639	729,166	1,005,723	802,205	802,205	802,205
R5400	Beginning Fund Balance	-	27,439	-	2,613	2,613	2,613
	Other Resource Total	\$ 754,267	\$ 756,605	\$ 1,005,723	\$ 804,818	\$ 804,818	\$ 804,818
Total OT/PT Resources		\$ 831,346	\$ 971,259	\$ 1,051,887	\$ 913,637	\$ 913,637	\$ 913,637

WESD 2026-27 Adopted Budget

AUTISM SPECIALISTS Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2160	Other Student Treatment Services							
	100	Salaries	\$ 405,752	\$ 467,985	\$ 593,264	\$ 494,151	\$ 494,151	\$ 494,151
	200	Benefits	260,705	274,131	395,018	327,854	327,854	327,854
	300	Purchased Services	24,351	76,136	14,560	44,227	44,227	44,227
	400	Supplies & Materials	8,471	18,754	23,389	16,160	16,160	16,160
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	350	350	350
		Function Total	\$ 699,279	\$ 837,006	\$ 1,026,231	\$ 882,742	\$ 882,742	\$ 882,742
2520	Business Services							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	25,656	30,895	30,895	30,895
		Function Total	\$ -	\$ -	\$ 25,656	\$ 30,895	\$ 30,895	\$ 30,895
5200	Transfers of Funds							
	700	Transfer	104,628	27,439	-	-	-	-
		Function Total	\$ 104,628	\$ 27,439	\$ -	\$ -	\$ -	\$ -
Total OT/PT Requirements			\$ 803,907	\$ 864,445	\$ 1,051,887	\$ 913,637	\$ 913,637	\$ 913,637

WESD

2026-27 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.....	\$773,666
Legal Service	\$657,236
SpEd Evaluation / Support Services.....	\$638,161
Communication Services	\$614,701
School Safety / Threat Assessment.....	\$307,594
Willamette Work Ready	\$262,243
DESSA / YouthTruth	\$194,300
Business Services.....	\$194,200
Youth Transition Program.....	\$171,492
Willamette School Improvement.....	\$170,216
Nutrition Services Mentor.....	\$137,500
All Other Programs	\$481,576

WESD 2026-27 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Resources

Fund 600

Revenue Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1920	Contributions/Donations	\$ 3,679	\$ -	\$ -	\$ -	\$ -	\$ -
R1940	Payment From Other LEAs	834,836	1,214,757	815,246	825,769	825,769	825,769
R1990	Miscellaneous	45,601	5,055	300,000	300,000	300,000	300,000
R1998	Payment From Other LEAs	566,176	492,688	396,628	272,300	272,300	272,300
	Local Revenue Total	\$ 1,450,292	\$ 1,712,500	\$ 1,511,874	\$ 1,398,069	\$ 1,398,069	\$ 1,398,069
	Total Revenue	\$ 1,450,292	\$ 1,712,500	\$ 1,511,874	\$ 1,398,069	\$ 1,398,069	\$ 1,398,069
R5200	Transfers	\$ 895,221	\$ 37,785	\$ 146,167	\$ 95,000	\$ 95,000	95,000
R5202	LEA Resolution Transfer	2,314,200	2,549,518	3,337,290	2,998,331	2,998,331	2,998,331
R5400	Beginning Fund Balance	20,636	944,248	476,250	411,485	411,485	411,485
	Other Resource Total	\$ 3,230,057	\$ 3,531,551	\$ 3,959,707	\$ 3,504,816	\$ 3,504,816	\$ 3,504,816
Total Miscellaneous LSP Resources		\$ 4,680,349	\$ 5,244,051	\$ 5,471,581	\$ 4,902,885	\$ 4,902,885	\$ 4,902,885

WESD 2026-27 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1000	Fiscal Balancing							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	150,000	150,000	150,000	150,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
2000	Fiscal Balancing							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	-	150,000	150,000	150,000	150,000
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
2115	Student Safety							
	100	Salaries	\$ 38,004	\$ 67,603	\$ 101,710	\$ 31,712	\$ 31,712	\$ 31,712
	200	Benefits	21,558	36,941	64,841	20,323	20,323	20,323
	300	Purchased Services	1,369	2,108	200	483	483	483
	400	Supplies & Materials	-	4,116	238	4,336	4,336	4,336
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 60,931	\$ 110,768	\$ 166,989	\$ 56,854	\$ 56,854	\$ 56,854
2119	Attendance and Social Work Services							
	100	Salaries	\$ 91,134	\$ 77,347	\$ 173,731	\$ 166,406	\$ 166,406	\$ 166,406
	200	Benefits	35,751	29,568	106,789	99,886	99,886	99,886
	300	Purchased Services	10,681	3,059	26,140	13,362	13,362	13,362
	400	Supplies & Materials	10,611	1,511	14,803	6,044	6,044	6,044
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	250	220	400	420	420	420
		Function Total	\$ 148,427	\$ 111,705	\$ 321,863	\$ 286,118	\$ 286,118	\$ 286,118
2120	Guidance Services							
	100	Salaries	\$ 101,404	\$ 205,266	\$ 136,845	\$ 206,805	\$ 206,805	\$ 206,805
	200	Benefits	57,523	132,073	95,181	147,182	147,182	147,182
	300	Purchased Services	136,855	15,808	177,475	37,621	37,621	37,621
	400	Supplies & Materials	21,654	5,219	3,906	25,510	25,510	25,510
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	293	819	200	1,950	1,950	1,950
		Function Total	\$ 317,729	\$ 359,185	\$ 413,607	\$ 419,068	\$ 419,068	\$ 419,068

WESD 2026-27 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2140	Psychological Services							
	100	Salaries	\$ 187,745	\$ 174,423	\$ 286,330	\$ 313,109	\$ 313,109	\$ 313,109
	200	Benefits	108,259	86,122	177,003	201,136	201,136	201,136
	300	Purchased Services	535,499	535,753	323,110	200,163	200,163	200,163
	400	Supplies & Materials	19,685	13,503	28,653	32,985	32,985	32,985
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	16	-	110	110	110
		Function Total	\$ 851,188	\$ 809,817	\$ 815,096	\$ 747,503	\$ 747,503	\$ 747,503
2160	Other Student Treatment Services							
	100	Salaries	\$ 155,636	\$ 123,184	\$ 145,855	\$ 297,399	\$ 297,399	\$ 297,399
	200	Benefits	94,160	75,470	101,648	217,633	217,633	217,633
	300	Purchased Services	14,347	31,190	53,079	56,932	56,932	56,932
	400	Supplies & Materials	26,685	20,263	11,064	42,768	42,768	42,768
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	73	106	-	2,603	2,603	2,603
		Function Total	\$ 290,901	\$ 250,213	\$ 311,646	\$ 617,335	\$ 617,335	\$ 617,335
2190	Service Direction, Student Support Services							
	100	Salaries	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	102	-	-	-	-
	300	Purchased Services	-	-	-	-	-	-
	400	Supplies & Materials	-	65	83,947	1,347	1,347	1,347
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	33	-	-	-	-
		Function Total	\$ -	\$ 320	\$ 83,947	\$ 1,347	\$ 1,347	\$ 1,347
2210	Improvement of Instruction Services							
	100	Salaries	\$ 84,557	\$ 35,430	\$ 146,629	\$ 62,067	\$ 62,067	\$ 62,067
	200	Benefits	45,023	20,565	94,805	39,816	39,816	39,816
	300	Purchased Services	43,559	48,796	126,560	70,937	70,937	70,937
	400	Supplies & Materials	2,641	68,075	35,943	205,679	205,679	205,679
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	730	10,000	-	-	-
		Function Total	\$ 175,780	\$ 173,596	\$ 413,937	\$ 378,499	\$ 378,499	\$ 378,499

WESD 2026-27 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2223	Library Media Services							
	100	Salaries	\$ 10,142	\$ 10,809	\$ 11,925	\$ 12,555	\$ 12,555	\$ 12,555
	200	Benefits	2,152	2,331	3,814	4,037	4,037	4,037
	300	Purchased Services	1,210	1,138	2,000	2,779	2,779	2,779
	400	Supplies & Materials	-	-	885	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 13,504	\$ 14,278	\$ 18,624	\$ 19,371	\$ 19,371	\$ 19,371
2232	Assessment & Testing							
	100	Salaries	\$ -	\$ -	\$ -	\$ 16,115	\$ 16,115	\$ 16,115
	200	Benefits	-	-	-	10,071	10,071	10,071
	300	Purchased Services	112,482	117,668	-	5,000	5,000	5,000
	400	Supplies & Materials	13,959	19,403	-	6,529	6,529	6,529
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	22,240	-	-	5,000	5,000	5,000
		Function Total	\$ 148,681	\$ 137,071	\$ -	\$ 42,715	\$ 42,715	\$ 42,715
2240	Staff Development							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	47,650	68,016	250,000	250,000	250,000	250,000
	300	Purchased Services	-	890	-	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 47,650	\$ 68,906	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
2310	Board of Education							
	100	Salaries	\$ 325,906	\$ 352,213	\$ 362,327	\$ 375,706	\$ 375,706	\$ 375,706
	200	Benefits	129,631	149,399	228,009	190,590	190,590	190,590
	300	Purchased Services	108,275	20,516	36,700	46,715	46,715	46,715
	400	Supplies & Materials	17,677	18,254	18,000	18,500	18,500	18,500
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	4,257	3,332	3,500	3,500	3,500	3,500
		Function Total	\$ 585,746	\$ 543,714	\$ 648,536	\$ 635,011	\$ 635,011	\$ 635,011

WESD 2026-27 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2520	Business Services							
	100	Salaries	\$ 2,844	\$ 47,031	\$ 71,499	\$ 68,416	\$ 68,416	\$ 68,416
	200	Benefits	1,853	22,146	47,251	42,331	42,331	42,331
	300	Purchased Services	64	20,682	8,640	3,616	3,616	3,616
	400	Supplies & Materials	-	2,862	24,056	11,242	11,242	11,242
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	103,755	151,428	151,428	151,428
		Function Total	\$ 4,761	\$ 92,721	\$ 255,201	\$ 277,033	\$ 277,033	\$ 277,033
2524	Payroll Services							
	100	Salaries	\$ 9,888	\$ 10,266	\$ 10,575	\$ 22,379	\$ 22,379	\$ 22,379
	200	Benefits	6,260	6,487	7,668	15,651	15,651	15,651
	300	Purchased Services	193	183	1,230	3,063	3,063	3,063
	400	Supplies & Materials	660	-	1,015	20,935	20,935	20,935
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	512	2,171	2,171	2,171
		Function Total	\$ 17,001	\$ 16,936	\$ 21,000	\$ 64,199	\$ 64,199	\$ 64,199
2540	Facilities							
	100	Salaries	\$ 19,075	\$ 20,003	\$ 18,179	\$ 21,392	\$ 21,392	\$ 21,392
	200	Benefits	17,099	19,905	14,845	25,433	25,433	25,433
	300	Purchased Services	4,951	12,308	5,570	6,220	6,220	6,220
	400	Supplies & Materials	22,381	5,624	6,503	7,500	7,500	7,500
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 63,506	\$ 57,840	\$ 45,097	\$ 60,545	\$ 60,545	\$ 60,545
2620	Planning, Research, Eval							
	100	Salaries	\$ 194,561	\$ 131,061	\$ 155,177	\$ -	\$ -	\$ -
	200	Benefits	95,939	69,457	98,746	-	-	-
	300	Purchased Services	44,421	46,485	58,670	28,600	28,600	28,600
	400	Supplies & Materials	29,871	64,063	130,723	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	1,935	521	500	-	-	-
		Function Total	\$ 366,727	\$ 311,587	\$ 443,816	\$ 28,600	\$ 28,600	\$ 28,600

WESD 2026-27 Adopted Budget

MISCELLANEOUS INTERNAL SERVICES Requirements

Fund 600

Function	Function Title Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2630	Information Services							
	100	Salaries	\$ 255,133	\$ 259,848	\$ 338,520	\$ 262,497	\$ 262,497	\$ 262,497
	200	Benefits	132,650	143,536	213,267	167,556	167,556	167,556
	300	Purchased Services	15,158	29,786	110,478	115,784	115,784	115,784
	400	Supplies & Materials	22,109	5,777	40,000	40,000	40,000	40,000
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ 425,050	\$ 438,947	\$ 702,265	\$ 585,837	\$ 585,837	\$ 585,837
2649	Civil Rights							
	100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	200	Benefits	-	-	-	-	-	-
	300	Purchased Services	-	13,500	97,560	-	-	-
	400	Supplies & Materials	-	-	-	-	-	-
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	-	-	-	-
		Function Total	\$ -	\$ 13,500	\$ 97,560	\$ -	\$ -	\$ -
2691	Nutrition Mentor Services							
	100	Salaries	\$ -	\$ -	\$ 85,196	\$ 88,850	\$ 88,850	\$ 88,850
	200	Benefits	-	-	51,917	43,128	43,128	43,128
	300	Purchased Services	-	-	12,660	154	154	154
	400	Supplies & Materials	-	9,391	7,415	718	718	718
	500	Capital Outlay	-	-	-	-	-	-
	600	Other Objects	-	-	5,209	-	-	-
		Function Total	\$ -	\$ 9,391	\$ 162,397	\$ 132,850	\$ 132,850	\$ 132,850
5200	Transfers of Funds							
	700	Transfer	218,518	299,142	-	-	-	-
		Function Total	\$ 218,518	\$ 299,142	\$ -	\$ -	\$ -	\$ -
6110	Contingency							
	800	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-	-
Total Miscellaneous LSP Requirements			\$ 3,736,100	\$ 3,819,637	\$ 5,471,581	\$ 4,902,885	\$ 4,902,885	\$ 4,902,885

WESD

2026-27 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 2026-27 Adopted Budget

Resource Summary Trust & Agency Funds

Fund 700

Major Account	Account Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1000	Local Sources	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
R5200	Transfer from General Fund	42,875,523	44,606,019	46,295,576	47,766,896	47,766,896	47,766,896
R5400	Beginning Fund Balance	1,070,521	1,295,486	1,203,924	1,271,431	1,271,431	1,271,431
	Program Total	\$ 43,946,044	\$ 45,901,505	\$ 47,999,500	\$ 49,538,327	\$ 49,538,327	\$ 49,538,327

TOTAL TRUST & AGENCY FUNDS RESOURCES \$ 43,946,044 \$ 45,901,505 \$ 47,999,500 \$ 49,538,327 \$ 49,538,327 \$ 49,538,327

Requirements Summary Trust & Agency Funds

Fund 700

Major Function	Account Title	2023-24 Actuals	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
5200	Transfers of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5202	LEA Resolution Transfers	17,176,557	19,825,855	22,457,195	23,454,513	23,454,513	23,454,513
5300	LEA Transit	25,473,999	25,389,428	25,542,305	26,083,814	26,083,814	26,083,814
5302	Fund Balance Transfer	-	-	-	-	-	-
	Program Total	\$ 42,650,556	\$ 45,215,283	\$ 47,999,500	\$ 49,538,327	\$ 49,538,327	\$ 49,538,327

TOTAL TRUST & AGENCY FUNDS REQUIREMENTS \$ 42,650,556 \$ 45,215,283 \$ 47,999,500 \$ 49,538,327 \$ 49,538,327 \$ 49,538,327

WESD 2026-27 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Amity School District							
R5200	Interfund Transfers	134	(6,500)	-	-	-	-
R5201	Apportionment Transfers	410,908	430,204	448,579	499,636	499,636	499,636
R5400	Beginning Fund Balance	15,713	10,581	(6,500)	2,242	2,242	2,242
	Total	\$ 426,755	\$ 434,285	\$ 442,079	\$ 501,878	\$ 501,878	\$ 501,878
Cascade School District							
R5200	Interfund Transfers	21,405	22,744	-	-	-	-
R5201	Apportionment Transfers	1,354,890	1,496,343	1,536,873	1,643,234	1,643,234	1,643,234
R5400	Beginning Fund Balance	94,476	107,239	49,039	48,911	48,911	48,911
	Total	\$ 1,470,771	\$ 1,626,326	\$ 1,585,912	\$ 1,692,145	\$ 1,692,145	\$ 1,692,145
Central School District							
R5200	Interfund Transfers	24,629	(5,257)	-	-	-	-
R5201	Apportionment Transfers	1,660,064	1,728,677	1,810,190	1,837,870	1,837,870	1,837,870
R5400	Beginning Fund Balance	76,987	72,277	130,125	112,779	112,779	112,779
	Total	\$ 1,761,680	\$ 1,795,697	\$ 1,940,315	\$ 1,950,649	\$ 1,950,649	\$ 1,950,649
Dallas School District							
R5200	Interfund Transfers	18,142	(40,385)	-	-	-	-
R5201	Apportionment Transfers	1,594,174	1,602,980	1,669,331	1,707,635	1,707,635	1,707,635
R5400	Beginning Fund Balance	63,610	76,857	5,718	92,121	92,121	92,121
	Total	\$ 1,675,926	\$ 1,639,452	\$ 1,675,049	\$ 1,799,756	\$ 1,799,756	\$ 1,799,756
Dayton School District							
R5200	Interfund Transfers	10,509	(60,131)	-	-	-	-
R5201	Apportionment Transfers	477,203	502,345	509,630	516,571	516,571	516,571
R5400	Beginning Fund Balance	54,751	58,435	(21,006)	33,667	33,667	33,667
	Total	\$ 542,463	\$ 500,649	\$ 488,624	\$ 550,238	\$ 550,238	\$ 550,238

WESD 2026-27 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Falls City School District							
R5200	Interfund Transfers	14,607	5,675	-	-	-	-
R5201	Apportionment Transfers	143,585	154,795	159,798	166,363	166,363	166,363
R5400	Beginning Fund Balance	69,740	21,467	7,262	14,333	14,333	14,333
	Total	\$ 227,932	\$ 181,937	\$ 167,060	\$ 180,696	\$ 180,696	\$ 180,696
Gervais School District							
R5200	Interfund Transfers	23,749	19,172	-	-	-	-
R5201	Apportionment Transfers	683,378	746,127	774,069	804,156	804,156	804,156
R5400	Beginning Fund Balance	16,831	64,376	27,349	46,992	46,992	46,992
	Total	\$ 723,958	\$ 829,675	\$ 801,418	\$ 851,148	\$ 851,148	\$ 851,148
Jefferson School District							
R5200	Interfund Transfers	19,734	24,997	-	-	-	-
R5201	Apportionment Transfers	418,612	434,817	435,336	428,323	428,323	428,323
R5400	Beginning Fund Balance	63,079	38,859	28,821	36,438	36,438	36,438
	Total	\$ 501,425	\$ 498,673	\$ 464,157	\$ 464,761	\$ 464,761	\$ 464,761
McMinnville School District							
R5200	Interfund Transfers	29,435	105,489	-	-	-	-
R5201	Apportionment Transfers	3,303,234	3,474,783	3,575,194	3,634,718	3,634,718	3,634,718
R5400	Beginning Fund Balance	-	-	-	-	-	-
	Total	\$ 3,332,669	\$ 3,580,272	\$ 3,575,194	\$ 3,634,718	\$ 3,634,718	\$ 3,634,718
Mt Angel School District							
R5200	Interfund Transfers	75	40,017	-	-	-	-
R5201	Apportionment Transfers	386,574	402,575	436,527	452,030	452,030	452,030
R5400	Beginning Fund Balance	37,447	23,681	43,845	8,066	8,066	8,066
	Total	\$ 424,096	\$ 466,273	\$ 480,372	\$ 460,096	\$ 460,096	\$ 460,096

WESD 2026-27 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Newberg School District							
R5200	Interfund Transfers	3,794	30,286	-	-	-	-
R5201	Apportionment Transfers	2,087,473	2,123,405	2,249,372	2,303,371	2,303,371	2,303,371
R5400	Beginning Fund Balance	-	22,773	266,136	10,000	10,000	10,000
Total		\$ 2,091,267	\$ 2,176,464	\$ 2,515,508	\$ 2,313,371	\$ 2,313,371	\$ 2,313,371
North Marion School District							
R5200	Interfund Transfers	26,939	8,169	-	-	-	-
R5201	Apportionment Transfers	906,097	934,397	970,223	987,491	987,491	987,491
R5400	Beginning Fund Balance	36,277	70,725	71,658	73,577	73,577	73,577
Total		\$ 969,313	\$ 1,013,291	\$ 1,041,881	\$ 1,061,068	\$ 1,061,068	\$ 1,061,068
North Santiam School District							
R5200	Interfund Transfers	13,375	(7,506)	-	-	-	-
R5201	Apportionment Transfers	1,062,103	1,122,884	1,182,332	1,208,055	1,208,055	1,208,055
R5400	Beginning Fund Balance	122,122	469,292	(7,506)	52,776	52,776	52,776
Total		\$ 1,197,600	\$ 1,584,670	\$ 1,174,826	\$ 1,260,831	\$ 1,260,831	\$ 1,260,831
Perrydale School District							
R5200	Interfund Transfers	4,370	8,003	-	-	-	-
R5201	Apportionment Transfers	198,356	200,323	218,733	228,875	228,875	228,875
R5400	Beginning Fund Balance	13,363	4,214	11,467	7,453	7,453	7,453
Total		\$ 216,089	\$ 212,540	\$ 230,200	\$ 236,328	\$ 236,328	\$ 236,328
Salem-Keizer School District							
R5200	Interfund Transfers	86,179	25,709	-	-	-	-
R5201	Apportionment Transfers	21,200,870	22,054,601	22,928,731	23,622,170	23,622,170	23,622,170
R5400	Beginning Fund Balance	-	-	-	-	-	-
Total		\$ 21,287,049	\$ 22,080,310	\$ 22,928,731	\$ 23,622,170	\$ 23,622,170	\$ 23,622,170

WESD 2026-27 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Sheridan School District							
R5200	Interfund Transfers	15,621	(53,959)	-	-	-	-
R5201	Apportionment Transfers	505,446	542,922	642,193	652,169	652,169	652,169
R5400	Beginning Fund Balance	50,693	25,401	(50,748)	(12,247)	(12,247)	(12,247)
	Total	\$ 571,760	\$ 514,364	\$ 591,445	\$ 639,922	\$ 639,922	\$ 639,922
Silver Falls School District							
R5200	Interfund Transfers	28,057	50,407	-	-	-	-
R5201	Apportionment Transfers	1,843,348	1,982,922	2,025,135	2,144,430	2,144,430	2,144,430
R5400	Beginning Fund Balance	123,733	133,283	50,407	36,110	36,110	36,110
	Total	\$ 1,995,138	\$ 2,166,612	\$ 2,075,542	\$ 2,180,540	\$ 2,180,540	\$ 2,180,540
St Paul School District							
R5200	Interfund Transfers	19,063	34,524	-	-	-	-
R5201	Apportionment Transfers	179,550	187,692	200,977	205,239	205,239	205,239
R5400	Beginning Fund Balance	78,581	1,960	35,734	9,510	9,510	9,510
	Total	\$ 277,194	\$ 224,176	\$ 236,711	\$ 214,749	\$ 214,749	\$ 214,749
Willamina School District							
R5200	Interfund Transfers	4,204	11,226	-	-	-	-
R5201	Apportionment Transfers	466,912	466,986	459,912	487,335	487,335	487,335
R5400	Beginning Fund Balance	72,891	11,726	27,819	-	-	-
	Total	\$ 544,007	\$ 489,938	\$ 487,731	\$ 487,335	\$ 487,335	\$ 487,335
Woodburn School District							
R5200	Interfund Transfers	33,820	27,802	-	-	-	-
R5201	Apportionment Transfers	3,054,832	3,207,338	3,467,884	3,617,211	3,617,211	3,617,211
R5400	Beginning Fund Balance	-	-	-	-	-	-
	Total	\$ 3,088,652	\$ 3,235,140	\$ 3,467,884	\$ 3,617,211	\$ 3,617,211	\$ 3,617,211

WESD 2026-27 Adopted Budget

Resource Detail Trust & Agency Funds

Fund 700

Revenue Account	District Object Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Yamhill-Carlton School District							
R5200	Interfund Transfers	4,467	9,335	-	-	-	-
R5201	Apportionment Transfers	535,606	559,086	594,557	620,014	620,014	620,014
R5400	Beginning Fund Balance	80,227	82,340	34,304	198,703	198,703	198,703
	Total	\$ 620,300	\$ 650,761	\$ 628,861	\$ 818,717	\$ 818,717	\$ 818,717
Total District Resources		\$ 43,946,043	\$ 45,901,505	\$ 46,999,500	\$ 48,538,327	\$ 48,538,327	\$ 48,538,327
Fiscal Balancing							
R1960	Recovery Prior Year Expense	-	-	500,000	500,000	500,000	500,000
R5200	Interfund Transfers	-	-	-	-	-	-
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		\$ 43,946,043	\$ 45,901,505	\$ 47,999,500	\$ 49,538,327	\$ 49,538,327	\$ 49,538,327

WESD 2026-27 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Amity School District							
5202	Resolution Transfers	316,562	220,985	214,382	282,542	282,542	282,542
5300	Transit	99,612	213,658	227,697	219,336	219,336	219,336
	Total	\$ 416,174	\$ 434,643	\$ 442,079	\$ 501,878	\$ 501,878	\$ 501,878
Cascade School District							
5202	Resolution Transfers	1,363,532	1,559,484	1,576,279	1,633,462	1,633,462	1,633,462
5300	Transit	-	-	9,633	58,683	58,683	58,683
	Total	\$ 1,363,532	\$ 1,559,484	\$ 1,585,912	\$ 1,692,145	\$ 1,692,145	\$ 1,692,145
Central School District							
5202	Resolution Transfers	1,564,402	1,645,005	1,937,772	1,940,598	1,940,598	1,940,598
5300	Transit	125,000	-	2,543	10,051	10,051	10,051
	Total	\$ 1,689,402	\$ 1,645,005	\$ 1,940,315	\$ 1,950,649	\$ 1,950,649	\$ 1,950,649
Dallas School District							
5202	Resolution Transfers	1,091,569	1,307,183	1,615,120	1,467,033	1,467,033	1,467,033
5300	Transit	507,500	300,000	59,929	332,723	332,723	332,723
	Total	\$ 1,599,069	\$ 1,607,183	\$ 1,675,049	\$ 1,799,756	\$ 1,799,756	\$ 1,799,756
Dayton School District							
5202	Resolution Transfers	384,028	509,518	488,370	274,078	274,078	274,078
5300	Transit	100,000	-	254	276,160	276,160	276,160
	Total	\$ 484,028	\$ 509,518	\$ 488,624	\$ 550,238	\$ 550,238	\$ 550,238

WESD 2026-27 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Falls City School District							
5202	Resolution Transfers	206,465	172,833	167,060	180,696	180,696	180,696
5300	Transit	-	-	-	-	-	-
	Total	\$ 206,465	\$ 172,833	\$ 167,060	\$ 180,696	\$ 180,696	\$ 180,696
Gervais School District							
5202	Resolution Transfers	659,582	793,449	801,413	644,032	644,032	644,032
5300	Transit	-	-	5	207,116	207,116	207,116
	Total	\$ 659,582	\$ 793,449	\$ 801,418	\$ 851,148	\$ 851,148	\$ 851,148
Jefferson School District							
5202	Resolution Transfers	462,566	459,653	459,981	462,085	462,085	462,085
5300	Transit	-	-	4,176	2,676	2,676	2,676
	Total	\$ 462,566	\$ 459,653	\$ 464,157	\$ 464,761	\$ 464,761	\$ 464,761
McMinnville School District							
5202	Resolution Transfers	1,321,381	1,543,260	1,673,761	1,722,930	1,722,930	1,722,930
5300	Transit	2,011,287	2,034,987	1,901,433	1,911,788	1,911,788	1,911,788
5302	Fund Balance Transfer	-	-	-	-	-	-
	Total	\$ 3,332,668	\$ 3,578,247	\$ 3,575,194	\$ 3,634,718	\$ 3,634,718	\$ 3,634,718
Mt Angel School District							
5202	Resolution Transfers	400,415	417,638	480,372	460,096	460,096	460,096
5300	Transit	-	-	-	-	-	-
	Total	\$ 400,415	\$ 417,638	\$ 480,372	\$ 460,096	\$ 460,096	\$ 460,096

WESD 2026-27 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Newberg School District							
5202	Resolution Transfers	940,363	543,442	1,018,668	1,065,515	1,065,515	1,065,515
5300	Transit	1,128,131	1,586,497	1,496,840	1,247,856	1,247,856	1,247,856
5302	Fund Balance Transfer	-	-	-	-	-	-
	Total	\$ 2,068,494	\$ 2,129,939	\$ 2,515,508	\$ 2,313,371	\$ 2,313,371	\$ 2,313,371
North Marion School District							
5202	Resolution Transfers	898,587	929,757	1,039,699	1,059,852	1,059,852	1,059,852
5300	Transit	-	-	2,182	1,216	1,216	1,216
	Total	\$ 898,587	\$ 929,757	\$ 1,041,881	\$ 1,061,068	\$ 1,061,068	\$ 1,061,068
North Santiam School District							
5202	Resolution Transfers	728,308	1,126,832	1,065,747	1,242,015	1,242,015	1,242,015
5300	Transit	-	451,984	109,079	18,816	18,816	18,816
	Total	\$ 728,308	\$ 1,578,816	\$ 1,174,826	\$ 1,260,831	\$ 1,260,831	\$ 1,260,831
Perrydale School District							
5202	Resolution Transfers	211,875	195,614	230,200	236,328	236,328	236,328
5300	Transit	-	-	-	-	-	-
	Total	\$ 211,875	\$ 195,614	\$ 230,200	\$ 236,328	\$ 236,328	\$ 236,328
Salem-Keizer School District							
5202	Resolution Transfers	2,097,783	3,039,678	3,339,962	3,769,975	3,769,975	3,769,975
5300	Transit	19,189,267	19,027,785	19,588,769	19,852,195	19,852,195	19,852,195
5302	Fund Balance Transfer	-	-	-	-	-	-
	Total	\$ 21,287,050	\$ 22,067,463	\$ 22,928,731	\$ 23,622,170	\$ 23,622,170	\$ 23,622,170

WESD 2026-27 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Sheridan School District							
5202	Resolution Transfers	546,359	558,653	591,445	637,535	637,535	637,535
5300	Transit	-	-	-	2,387	2,387	2,387
	Total	\$ 546,359	\$ 558,653	\$ 591,445	\$ 639,922	\$ 639,922	\$ 639,922
Silver Falls School District							
5202	Resolution Transfers	641,972	710,004	637,144	1,007,162	1,007,162	1,007,162
5300	Transit	1,219,883	1,382,295	1,438,398	1,173,378	1,173,378	1,173,378
	Total	\$ 1,861,855	\$ 2,092,299	\$ 2,075,542	\$ 2,180,540	\$ 2,180,540	\$ 2,180,540
St Paul School District							
5202	Resolution Transfers	275,234	186,209	233,799	198,019	198,019	198,019
5300	Transit	-	-	2,912	16,730	16,730	16,730
	Total	\$ 275,234	\$ 186,209	\$ 236,711	\$ 214,749	\$ 214,749	\$ 214,749
Willamina School District							
5202	Resolution Transfers	385,428	456,562	487,729	487,335	487,335	487,335
5300	Transit	146,854	-	2	-	-	-
	Total	\$ 532,282	\$ 456,562	\$ 487,731	\$ 487,335	\$ 487,335	\$ 487,335
Woodburn School District							
5202	Resolution Transfers	2,461,187	3,041,051	3,467,884	3,617,211	3,617,211	3,617,211
5300	Transit	627,465	192,222	-	-	-	-
5302	Fund Balance Transfer	-	-	-	-	-	-
	Total	\$ 3,088,652	\$ 3,233,273	\$ 3,467,884	\$ 3,617,211	\$ 3,617,211	\$ 3,617,211

WESD 2026-27 Adopted Budget

Requirements Detail Trust & Agency Funds

Fund 700

Function	District Function Title	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Yamhill-Carlton School District							
5202	Resolution Transfers	218,959	409,045	430,409	566,014	566,014	566,014
5300	Transit	319,000	200,000	198,452	252,703	252,703	252,703
	Total	\$ 537,959	\$ 609,045	\$ 628,861	\$ 818,717	\$ 818,717	\$ 818,717
Total District Allocations		\$ 42,650,556	\$ 45,215,283	\$ 46,999,500	\$ 48,538,327	\$ 48,538,327	\$ 48,538,327
					\$ -		
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		\$ 42,650,556	\$ 45,215,283	\$ 47,999,500	\$ 49,538,327	\$ 49,538,327	\$ 49,538,327

WESD

2026-27 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

WESD

2026-27 Adopted Budget

Appendices



Appendice

AFFIDAVIT OF PUBLICATION

STATE OF OREGON, COUNTY OF MARION, SS:

I, Justin Wilkinson, being first duly sworn, depose and say that I am the chief clerk of Salem Reporter a newspaper of general circulation published in Salem, Oregon, as defined in Oregon Revised Statutes Chapter 193; that I know from my personal knowledge that Salem Reporter published a printed copy of NOTICE OF WESD BUDGET COMMITTEE MEETING which is hereto annexed, in the entire issue of said newspaper on May 4, 2026, and continuously thereafter, including June 2, 2026.



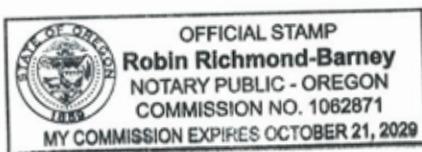
JUSTIN WILKINSON, chief clerk, Salem Reporter.

Subscribed and sworn to before me this ____ day of ____, 2____.



Notary Public for Oregon

My commission expires Oct. 21, 2029



Appendice

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Willamette Education Service District (WESD), Marion County, State of Oregon, to discuss the proposed budget for the fiscal year July 1, 2026, to June 30, 2027, will be held at 2611 Pringle Rd SE, Salem, Oregon. The meeting will occur on Tuesday, June 2, 2026, at 6:00 PM. A second meeting, if needed, is scheduled for Tuesday, June 9, 2026, 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. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The WESD Budget Committee also accepts public comments via email. If you want to submit a comment, please email it to budget@wesd.org by 1:00 PM on June 2, 2026.

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.

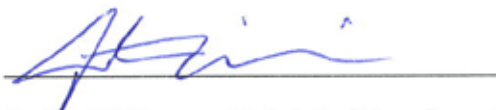
A copy of the proposed budget may be inspected, or obtained for a fee, on or after May 27, 2026, at 2611 Pringle Rd SE, Salem, Oregon, between 8:00 AM and 4:30 PM, or online at www.wesd.org.

Appendice

AFFIDAVIT OF PUBLICATION

STATE OF OREGON, COUNTY OF MARION, SS:

I, Justin Wilkinson, being first duly sworn, depose and say that I am the chief clerk of Salem Reporter a newspaper of general circulation published in Salem, Oregon, as defined in Oregon Revised Statutes Chapter 193; that I know from my personal knowledge that Salem Reporter published a printed copy of NOTICE OF WILLAMETTE ESD BUDGET HEARING which is hereto annexed, in the entire issue of said newspaper on June 17, 2026, and continuously thereafter including June 22, 2026.



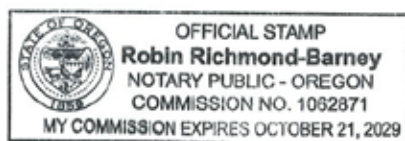
Justin Wilkinson, chief clerk, Salem Reporter.

Subscribed and sworn to before me this 23rd day of June , 2026.



Notary Public for Oregon

My commission expires Oct. 21, 2029



Appendice

FORM

OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Willamette Education Service District will be held on June 23, 2026 at 6:00 pm via webinar. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Willamette Education Service District Budget Committee. The Willamette ESD Board accepts public comments via email submission by emailing board@wesd.org by 12:00 p.m. on June 23, 2026, or public comments may be made at the meeting via Zoom. Submitted comments regarding the proposed budget will be read aloud during the meeting. To access the webinar, submit comments, or if you have additional questions, please contact us at board@wesd.org.

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2611 Pringle Rd SE, Salem, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.wesd.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Russell Allen, Budget Officer 503.385.4611 Email: russ.allen@wesd.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	\$14,820,561	\$9,203,224	\$8,037,042
Current Year Property Taxes, other than Local Option Taxes	14,768,105	15,288,000	15,800,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	20,574,860	18,493,439	20,371,308
Revenue from Intermediate Sources	9,400	10,000	10,000
Revenue from State Sources	69,200,945	71,967,974	72,003,375
Revenue from Federal Sources	8,196,022	8,533,043	8,147,064
Interfund Transfers	66,525,974	70,244,267	72,206,408
All Other Budget Resources	0	0	0
Total Resources	\$194,095,867	\$193,739,946	\$196,575,197

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$33,202,513	\$36,462,786	\$36,584,106
Other Associated Payroll Costs	18,544,524	24,065,655	24,163,575
Purchased Services	21,887,699	18,232,399	17,420,922
Supplies & Materials	6,054,919	6,567,021	6,381,008
Capital Outlay	548,104	285,000	420,000
Other Objects (except debt service & interfund transfers)	6,528,552	7,735,725	8,271,037
Debt Service*	508,956	508,956	510,000
Interfund Transfers*	91,406,444	94,688,077	97,630,222
Operating Contingency	0	5,194,327	5,194,327
Unappropriated Ending Fund Balance & Reserves	15,414,156	0	0
Total Requirements	\$194,095,867	\$193,739,946	\$196,575,197

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$26,501,659	\$30,279,575	\$29,102,178
FTE	203.4	201.56	192.61
2000 Support Services	56,102,652	58,962,289	59,851,072
FTE	282.7	285.07	276.18
3000 Enterprise & Community Service	284,251	343,292	235,229
FTE	0	1.08	1.0125
4000 Facility Acquisition & Construction	472,835	225,000	375,000
FTE	0	0	0
5000 Other Uses	25,389,428	25,542,305	26,083,814
5100 Debt Service*	3,404,915	3,538,430	3,677,169
5200 Interfund Transfers*	66,525,972	69,654,728	72,056,408
6000 Contingency	0	5,194,327	5,194,327
7000 Unappropriated Ending Fund Balance	15,414,156	0	0
Total Requirements	\$194,095,868	\$193,739,946	\$196,575,197
Total FTE	486.14	487.71	469.80

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING	
The State School Fund is expected to increase by 3.1%. Revenue from several large state grants are not keeping pace with expenditures. FTE counts are down by 3.7%. Capital Outlay remains low as there are no major facility projects planned.	

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

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds	\$3,010,000	
Other Borrowings	\$2,444,355	
Total	\$5,454,355	

Appendice



RESOLUTION No. 26.06.343

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Willamette Education Service District hereby adopts the budget for fiscal year 2026-2027 in the total amount of \$196,575,197. 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, 2026, for the following purposes shown are hereby appropriated:

General Fund		Special Revenue Fund	
Support Services	8,860,492	Instruction	24,309,981
Debt Service	510,000	Support Services	21,193,070
Transfers	48,091,895	Enterprise & Comm	235,229
Contingency	5,000,000	Transfers	0
Total	\$62,462,387	Total	\$45,738,280
Debt Service Fund		Capital Projects Fund	
Debt Service	3,677,169	Capital Outlay	375,000
Total	\$3,677,169	Total	\$375,000
Internal Service Fund		Trust & Agency Fund	
Instruction	4,792,197	Transfers & Transits	49,538,327
Support Services	29,797,510	Total	\$49,538,327
Enterprise & Comm	0		
Contingency	194,327		
Total	\$34,784,034		
		Total APPROPRIATIONS, All Funds	\$196,575,197
		Total Unappropriated and Reserve Amounts, All Funds	0
		TOTAL ADOPTED BUDGET	\$196,575,197

RESOLUTION IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED that the Board of the Willamette Education Service District hereby imposes the taxes provided for in the adopted budget at the rate of \$.2967 per \$1,000 of assessed value for permanent tax rate; and that these taxes are hereby imposed for tax year 2026-2027 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 23, 2026.

Justin Hopkins, Board Chair

6.23.2026

Date

Dr. Joe Morelock, Superintendent

6.23.2026

Date

Appendice

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

FORM OR-ED-50
2026–2027

To assessor of Benton County

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

☐ 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 Benton County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

2611 Pringle Road SE Salem OR 97302 7/6/26
Mailing address of district City State ZIP code Date submitted

Russell Allen

Exec Dir Bus Svcs

503.385.4611

russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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.

Appendice

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

FORM OR-ED-50
2026–2027

To assessor of Clackamas County

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

☐ 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 Clackamas County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

2611 Pringle Road SE Salem OR 97302 7/6/26
Mailing address of district City State ZIP code Date submitted

Russell Allen

Exec Dir Bus Svcs

503.385.4611

russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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.

Appendice

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

FORM OR-ED-50
2026–2027

To assessor of Linn County

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

☐ Check here if this is
an amended form.

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

District name

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

County name

2611 Pringle Road SE

Salem

OR

97302

7/6/26

Mailing address of district

City

State

ZIP code

Date submitted

Russell Allen

Exec Dir Bus Svcs

503.385.4611

russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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.

Appendice

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

**FORM OR-ED-50
2026–2027**

To assessor of Marion County

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

☐ 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> Mailing address of district	<u>Salem</u> City	<u>OR</u> State	<u>97302</u> ZIP code	<u>7/6/26</u> Date submitted
<u>Russell Allen</u> Contact person	<u>Exec Dir Bus Srvcs</u> Title	<u>503.385.4611</u> Daytime telephone number	<u>russ.allen@wesd.org</u> Contact person e-mail address	

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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.

Appendice

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

FORM OR-ED-50
2026–2027

To assessor of Polk County

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

☐ 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 Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

2611 Pringle Road SE Salem OR 97302 7/6/26
Mailing address of district City State ZIP code Date submitted

Russell Allen

Exec Dir Bus Svcs

503.385.4611

russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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.

Appendice

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

FORM OR-ED-50
2026–2027

To assessor of Tillamook County

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

☐ Check here if this is
an amended form.

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

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

2611 Pringle Road SE Salem OR 97302 7/6/26
Mailing address of district City State ZIP code Date submitted
Russell Allen Exec Dir Bus Srvcs 503.385.4611 russ.allen@wesd.org
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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.

Appendice

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

FORM OR-ED-50
2026–2027

To assessor of Washington County

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

☐ 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 Washington County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

2611 Pringle Road SE Salem OR 97302 7/6/26
Mailing address of district City State ZIP code Date submitted

Russell Allen

Exec Dir Bus Svcs

503.385.4611

russ.allen@wesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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.

Appendice

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

FORM OR-ED-50
2026–2027

To assessor of Yamhill County

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

☐ 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 Yamhill County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

2611 Pringle Road SE Salem OR 97302 7/6/26
Mailing address of district City State ZIP code Date submitted

Russell Allen
Contact person

Exec Dir Bus Svcs
Title

503.385.4611
Daytime telephone number

russ.allen@wesd.org
Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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