

Budget Committee Questions – Submitted by Dan Schumaker, Budget Committee Member
Date Submitted: May 26, 2026
Date Responded: May 26, 2026
[Responses from the District in BLUE font.](#)

Good Morning Kathy,
I'd like to pose a question at the budget meeting.

Superintendent Ludwig,

Budget approval is a major responsibility of school boards. Beyond financial oversight, our role includes ensuring that district spending priorities are consistent with community desires. During times of tight funding, there will be spending trade-offs. The *2026 Budget Survey Results* (section IV) are one way for you to understand community priorities. As I look at the survey results, I find them consistent with what I hear in the community. The survey asks community members where they would prioritize spending at a time of budget reductions.

Will you describe how this budget, as presented, is consistent with the top themes found in the Budget Survey Results?

Thanks,
Dan

[Dr. Ludwig and Dr. Hughes will be ready to present information on June 1 in response to the question that will be posed above.](#)

[In the meantime, Budget Committee members can reference the outcomes of the Survey in their binders, See Informational Section, IV.5.](#)

[Also, included in this response are screen shots from the Budget Presentation that referenced how the District obtains community input \(survey, listening sessions\) and makes adjustments if able to.](#)



West Linn-Wilsonville
School District

Budget Message: Steps In Budget Development

- Step 1: Begins by “rolling forward” the current level of staffing, programs and services from the current year into the new year.
- Step 2: School and district leaders evaluate programs, operations and staffing levels based on projected need.
- Step 3: Revenue sources (SSF, local taxes, federal and state grants, etc.) are projected forward alongside projected Expenditures.
- Step 4: Community input is collected through a survey of staff, parents and patrons regarding key investment priorities.
- Step 5: Adjustments are made based on survey results and any new information from federal, state or local funding sources.
- Step 6: Lastly, a proposed budget is brought to the Budget Committee.



**West Linn-Wilsonville
School District**

Annual Superintendent Budget Webinar

Sent to WLWV Parent Community
through Parent Square, April 20

Available on District Website

Survey to collect input through
April 30. Results provided to
Budget Committee and published
in Budget Document



**West Linn-Wilsonville
School District**

Survey Results (292): Community Priorities

- **Quality staff** and effective classroom support systems (82.9%)
- Effective **Class Size Ranges** (81.8%)
- Support for **mental health and behavioral needs** (52.4%)
- **Enriched Programs:** World and Dual Language, Performing and Visual Arts, Athletics and Activities (43.8%)
- **Expanded STEM and CTE Programs** (43.8%)
- **Quality curriculum, assessments & curriculum support** (42.5.%)
- Instructional strategies for students with **diverse learning needs** (41.4%)
- **Rigorous coursework** in K-12; AP/IP/Dual Credit (36%)
- Professional development for **excellence in teaching** (25.7%)
- Robust Systems of **Instructional Technology** (8.2%)



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**West Linn-Wilsonville
School District**

Adjustments for 2026-2027

- ✓ Based on Listening Sessions at each school, with all staff
- ✓ Based on feedback from community
- Prioritizing Class Size for 2026-27**
 - ✓ After net of 1.5 Licensed FTE RIF (based on attrition) and factoring enrollment decline, class sizes remain the same or lower than previous year.
- Prioritizing Support for Mental Health & Behavioral Needs**
 - ✓ 1.0 FTE Additional Regulation Skills Coordinator
 - ✓ Retaining all Social Workers
- Prioritizing Instructional Strategies for Students with Diverse Learning Needs**
 - ✓ 3.0 FTE Additional Learning Specialists
 - ✓ Restoring Teacher-Librarians full-time at each school (half-time at Riverside & Frog Pond) to support Tiered Literacy needs

Budget Committee Questions – Submitted by Gina Day, Budget Committee Member

Date Submitted: May 21, 2026

Date Responded: May 26, 2026

Responses from the District in BLUE font.

1) What costs are included in the savings for the consolidation/closures of the two primary schools? It looks like the costs of Elementary Schools is increasing by about \$2.5M so would the increase in budget have been even higher if not for closing the two schools? I also see an increase in staffing overall at the elementary school level. Is there a reduction in staff included in this or are any staff reductions as part of these closures included in the \$3.2M cuts?

The consolidation of Bolton and Stafford Primary Schools is expected to generate approximately \$1.5 million in net General Fund savings. This estimate already reflects the costs associated with opening Frog Pond Primary School and therefore represents the overall financial impact of the consolidation.

The cost savings for consolidation of two primary schools did not include savings of general education classroom teachers or paraeducators. Instead, it included:

- School Core Team: School Principal, Office Administrative Assistants, Building Engineer/Custodian
- Specialists (PE/Music/Library, special education specialists)
- Utilities & Supplies

See the table below which was presented to the School Board (November 2025). The average between the two schools is about \$1.5 million.

2024-2025 Rates*	Utilities	Supplies	Core Team	Specialists	Total Estimate
Bolton	\$280K	\$50K	\$750K	\$300K	\$1.38 M
Stafford	\$380K	\$50K	\$885K	\$400K	\$1.7 M

*Inflation would add another 5% (\$70,000) per year to the rates.

In terms of Budget Reduction for 2026-2027 that DID include Staff, the following was reported to the community and School Board in November 2025 and other communications since:

- 14 Licensed Teachers (6 high school, 2 middle school, 6 primary school)
- 1 Administrator (District Office)
- 7 Classified Staff (2 operations, 5 temporary paraeducators)

**West Linn-Wilsonville**
School District

\$9.5 million Reductions for 2026-2027

- ✓ Capital Bond Impact to General Fund = \$2.65 million (approx.)
- ✓ One-time Litigation Reimbursement Fees = \$910,000 (approx.)
- ✓ Suspending Preschool Program = \$500,000 (approx.)
- ✓ Reducing Supplies & Materials = \$740,000 (approx.)
- ✓ Consolidating two primary schools = \$1.5 million (approx.)

Reduce \$3.2 million in additional staffing

- 14 Licensed, 7 Classified, 1 District Office Administrator

See Screenshot of slide from recent Superintendent Report to School Board (April 2026).

Where these reductions are taken from in the budget may vary depending on the Fund or Function where the reductions came from. For example, one reduction at high school was a Counselor so that position may have come from the General Fund or HSS/SIA Grant. The primary teachers were taken first from those who retired or went on leave (this is called “attrition”, so that we did not have to RIF). Some of those teachers were funded from the General Fund, but we also funded a few teachers through the SIA Grant.

Regarding the \$2.5 million increase in the Elementary (K–5) budget (Function 1111, page III-A-6), additional context around staffing is important:

- The 2025–26 adopted budget included 145.85 FTE.
- However, during the year, *an additional 9.71 FTE was approved to meet student needs*, bringing the actual staffing level to 155.56 FTE.
- The 2026–27 proposed budget includes 151.00 FTE, a reduction of 4.56 FTE compared to the actual staffing of 2025-2026 in the Function 1111.
- Staff salaries and associated payroll costs increase every year as well.

*While the budget shows an increase in FTE from the **adopted budget**, there is a decrease from the **actual budget**.*

In summary:

- The consolidation of two schools results in approximately \$1.5 million in savings (not including licensed teachers and paraeducators...who move with students to their new schools).
- Staffing levels are decreasing compared to current year-end actuals.
- Staffing adjustments related to the consolidation are reflected in the proposed FTEs and contribute to the overall savings.

2) How much will the reductions in staffing affect classroom sizes, and how does that compare to the changes made in the current year? Also, curious if you know how WLWV compares to other metro area school districts in terms of class sizes.

With respect to staffing reductions and classroom size, the proposed reductions are not expected to result in significant increases in class sizes. This is because the reduction in FTE is primarily aligned with enrollment shifts across buildings, and operational efficiencies gained through the consolidation of schools.

In other words, staffing adjustments are being made in a way that continues to support appropriate student-to-teacher ratios across the district per community priority.

The Collective Bargaining Agreement with our Licensed Association outlines class size expectations with “ranges”. Other districts may have different class size language in their CBAs that gives guidance or direction.

WWEA Contract, Article 11:

- K-1 18-23 students
- G. 2-3 20-25 students

- G. 4-5 25-28 students
- G. 6-8 120-160 students/teacher daily
- G. 9-12 75-105 students/teacher daily

In comparison to other metro-area districts:

West Linn-Wilsonville continues to generally maintain competitive and relatively favorable class sizes, particularly at the elementary level. While class size varies by grade and school depending on late enrollment in August, the district prioritizes maintaining balanced classrooms and aligning staffing to student needs, similar to neighboring high-performing districts in the region.

In summary:

- Staffing reductions are strategic and tied to enrollment and consolidation efficiencies
- Minimal impact on class sizes is expected
- The district has a recent track record of adding staff when needed to support students
- Class sizes remain comparable to, and generally consistent with, other metro-area districts

3) Is the Reserve fund decreasing from \$13M to \$3M or am I misunderstanding that change in beginning/ending balance separately from the Reserves?

\$13 million is the estimated ending fund balance for 2025–26 and \$3 million is the estimate ending fund balance for 2026–27.

As previously shared with the Budget Committee on May 19 email, this projection has been updated to reflect the Board-approved transfer of \$921,148 to the General Fund from the litigation settlement and associated interest received from the City of West Linn. This one-time transfer helps partially mitigate the projected 2026–27 budget shortfall.

With this adjustment, the revised estimated ending fund balance for 2026–27 increases from \$3,216,648 to \$4,137,796.

4) Substitute Contracts look like they are decreasing across the board, is there a reason for why that line item is decreasing?

Substitute costs are projected to decrease overall based on actual spending trends and a three-year average of historical costs.

5) Can you give more information on why Brown & Brown recommended an 18% increase in liability insurance?

The district is budgeting for an 18% increase in insurance premiums based on several contributing factors identified by our providers.

First, PACE (our primary insurer) has indicated that while the overall market is seeing an average increase of 10–12%, liability costs remain a significant concern due to ongoing claims

and rising reinsurance costs. In addition, the district's claims experience and loss history over the past five years have had a direct impact on our premium, which places us toward the higher end of the projected range.

PACE specifically advised that, given our claim's activity, it would be prudent to budget on the higher side, between 15–18%.

In addition to market and claims factors, there are district-specific cost drivers:

- Continued liability pressures across the industry are driving higher pricing beyond property coverage.

Other coverage areas also contribute:

- Cyber insurance is expected to remain relatively stable but includes a conservative 10% increase for budgeting purposes.
- Workers' compensation (SAIF) rates are expected to rise slightly due to statewide rate changes, though this is somewhat offset by a stable experience rating. Payroll changes may still increase overall costs.

In summary:

The 18% increase reflects a combination of:

- Higher liability and reinsurance costs across the insurance market
- The district's own claims experience
- Modest increases in cyber and workers' compensation costs

This approach ensures the budget is realistic and financially responsible, rather than underestimating anticipated premium changes.

6) Can you explain more on the 226 Special Revenue Funds for the rent received from Bolton / Stafford? It looks like spend is directly related to upkeep of those facilities? Is there an opportunity to increase the revenue from renting these buildings out or selling the land and including that in the General Fund down the road?

Fund 226 (Special Revenue – Bolton/Stafford) is used to account for rental revenue generated from the former school sites, as well as the costs required to maintain and operate those facilities.

This is a NEW Fund for us and we do not yet have any historical averages to draw upon. The rental rate is based on what we charge various groups in our community, so that rates are consistent and one group is not charged more or less than another (to avoid perception of favoritism or discrimination). If the rent is set too high, many community groups and educational organizations would not be able to afford renting our buildings.

The School Board's direction and the appropriate use of public property and funds need to be tied to the District's mission or priorities (e.g. education-related) to continue to waive/exempt from property tax payments. The School Board has not determined that these buildings or property are surplus, at this time.

At this time, the Fund reflects an ESTIMATE of what we anticipate receiving from the base rent from each lessee and our basic upkeep, including utilities, maintenance, and preserving the buildings in good condition while they are being used or evaluated for future use.

Spending estimates are being aligned with maintaining the properties, ensuring they remain safe, functional, and available for either rental or future district decisions.

In summary:

- Fund 226 captures both rental revenues and facility upkeep costs for Bolton and Stafford
- Current spending reflects maintaining the assets responsibly

Budget Committee Questions – Submitted by Ginger Fitch, Budget Committee Chair

Date Submitted: May 28, 2026

Date Responded: May 29 2026

Responses from the District in BLUE font.

1. Sustaining these reductions:

a. While the district appears to have greatly limited the loss of instructional staff FTEs, some of these reductions—to facilities staff, maintenance, libraries, and IT—will surely have long-term implications and will result in rising costs in later budget cycles. What is the district anticipating as negative impacts in the near and long-term as a result of some of these \$9.5 million reductions?

The \$9.5 million reductions were made through several decisions:

- Shift of eligible General Fund expenditures to the Capital Bond, \$2.65 million. This will not have short-term negative impacts, but the level of eligible personnel and projects will decrease annually as projects are completed in the Bond. It is not a long-term solution.
- Use of one-time legal reimbursement funds, \$921K. This is a one-time solution, and finding ways to balance the budget in the future will need to come from other sources.
- Reduction in Supplies/Materials/Expenses, \$740K. We have distributed these reductions across various funds and functions to minimize negative impacts to any one area or department. However, this is our third year of reductions to Supplies & Materials, and it is increasingly challenging to reduce in this area without, at some point, eliminating programs.
- Suspending Preschool and Consolidating Two primary schools, \$1.5 million and \$500K. There are always negative impacts to disrupting school communities and suspending programs. However, we made these moves to avoid increasing class sizes and reducing staff further in both the short and long term.
- Staff Reductions (14 Licensed, 1 Administrative, 4 Classified). We distributed these across levels and schools to minimize negative short-term and long-term impacts and more closely align with decreased enrollment and staff attrition (e.g., retirements, leaves).

b. Have we done what we can to reduce the PERS contribution rates? (IV-.11) It appears that we are in line with other similar-sized districts.

PERS costs (particularly the PERS UAL) continue to put increasing pressure on Oregon school districts' operating budgets, limiting financial funding to hire or retain current employees, and creating ongoing structural budget challenges. Currently, we have two PERS side accounts (2004 and 2021) that mitigate some of the PERS costs. This savings cushion will last us through June 30, 2027, when our 2004 PERs side account ends.

To prevent that financial spike, we are working with other Oregon school districts and the state to establish a new pooled retirement PERS bond/side account.

What we have done so far:

- January 2026: The Oregon Department of Education (ODE) launched a statewide survey to assess district interest.
- April 7, 2026: Our district submitted a signed Participation Agreement to ODE.
- Next steps: we are awaiting additional guidance and timelines from ODE.

2. Ending fund balance:

a. Can you explain how the planned reserve interacts with the ending fund balance?

(III-A.61, Function 6110, Object 810). Did any of the \$7 million come back to the ending fund balance or help create the 2026-27 planned reserve?

PBAM regulations require us to record our Ending Fund Balance as a “planned reserve” (ie, what we plan to have in reserve) using Function 6110. These are essentially the same dollars but reported in several locations.

The estimated \$6.2 million planned reserve/EFB from the adopted budget 2025-2026, plus the \$1 million contingency not spent, totals \$7.2 million. This will become the new BEGINNING fund balance for budgeting the 2026-2027 school year.

Additionally, the district anticipates that the ending fund balance for FY 2026–27 will exceed the amount shown in the adopted budget document. This expected increase is due to several factors:

- PERS Saving: 1.68% reduction in PERS contributions
- State School Fund adjustments: The Oregon Department of Education (ODE) has identified prior-year adjustments owed to the district totaling **\$1,785,943**, consisting of:
1) \$997,527 from the reconciliation of the 2024–25 State School Fund Grant, and 2)
\$788,416 from the reconciliation of the 2024–25 High-Cost Disabilities Grant

As a result of these factors, the district’s projected FY 2025–26 Ending Fund Balance increases to \$13,083,099, which will serve as the Estimated Beginning Fund Balance for FY 2026–27. This information is mentioned in the revenue assumption page III-A-B.

b. Superintendent Ludwig said last year that the reductions in ending fund balance are not sustainable. As we fall below the recommended percentage in this budget, what are the likely areas impacted in the next budget if the State of Oregon continues on the current path of limiting funds for public education?

The district understands that relying on our ending fund balance to cover expenses is not sustainable. This budget reflects that concern, as our estimated ending fund balance is currently

below the recommended reserve level. If state funding for public education continues to be limited, the district will continue to experience reductions in staffing and limit programs (based on both declining enrollment and inadequate funding).

3. Revenue:

a. Is the 3.5% assessed value increase for the levy collection rate the result of the year-over-year increase applied to property taxes or an assumption by the Clackamas County Clerk's office? (III-A.A., Object 11XX).

Our current budget projections are based on a conservative **3.5% increase in Assessed Value (AV)**. Recent data indicate that our local property market is stronger than that 3.5% projection. However, we must remain cautious. *Our collection rate is holding steady at approximately 97%.* This means that while the total pool of taxable property value is growing faster than expected, we still anticipate a standard 3% delinquency/uncollected rate on the actual dollars billed.

b. How do the special revenue streams, especially grants, found at III-B.1, compare to prior years? It appears that grant streams are drying up.

When we compare the district's grant revenue to previous years, we notice a significant decline in total grant volume. However, it is essential to distinguish between temporary grants and ongoing ones.

- We have officially transitioned away from the Federal ESSER funding. The one-time funds that have masked deficit spending and declining enrollment over the past few years are no longer available.
- Our state grants, such as the Student Investment Account (SIA) and High School Success (formerly Measure 98), Early Literacy, increase each year but the payroll/benefits cost for employees outpaces the grant's annual increases from the state. We are finding that in some cases, we need to shift personnel from a grant back into the General Fund.

The expectation by the state is to treat grant funding as supplemental to the SSF.

The district is committed to being financially responsible. We regularly review all programs that are funded by federal and state grants to ensure that they align to the eligibility of the grants, are assigned to current needs, and provide year-to-year reliable programming to ensure outcomes.

4. Priorities: The budget proposes \$2 million of extra duty compensation for high school extracurricular. (III-A.11, Function 1132, Object 131). How is this consistent with the priorities identified by the community and the Superintendent?

Extra Duty Contracts (EDCs) are stipends for regularly occurring roles that require additional time by our educators, outside their regular job description (contract). These include compensating staff who lead through overall support at the primary level (e.g. Instructional Coordinators) and those who lead activities at the secondary level such as athletics, arts, robotics, musicals/plays/thespians, speech/debate, newspaper/yearbook, Unified sports, ASB student leadership, various yearlong clubs (e.g. MeCHA, DECA, HOSA, CTE), honor society, outdoor school, ISEF/science fairs, arts, Link Crew, etc.

Co-curriculars play a vital role in supplementing the core curriculum provided during the school day *as well as* fostering student engagement, leadership, teamwork, positive peer relationships, career interest, mentoring opportunities, communication skills, sense of belonging, connection and contribute to increased attendance in school.

The District collects fees and ticket sales for most of the high school activities to reimburse as much of the payroll expenditures as possible. The balance is funded through General Fund allocation.

The Budget survey of community priorities indicated co-curriculars in the top FOUR (Enriched and comprehensive programming...43.8%) and FIVE (STEM and CTE programs...43.8%) of community priorities.

Below is a comparison of actual costs and the budget over the past five years:

School Year	Actual	Budget
2022-23	\$1,749,832.00	
2023-24	\$2,201,249.00	
2024-25	\$2,331,028.00	
2025-26		\$2,311,502.00
2026-27		\$2,464,139.00

5. Do the 10 licensed FTEs in Function 2150, object 111, have overlap with other functions—do some of those FTEs show up in other functions? (III-A.28)

The district has a total of 11FTE Speech & Language Pathologists. 10 FTE are recorded under the General Fund, and 1FTE is recorded for next year under the Medicaid Administration Claiming Fund 230.

6. What specifically is the software in Function 2210, Object 470 (III-A.31) meant to address or accomplish?

Function 2210, object code 470 (III-A.31) software is intended to support and enhance K-12 instruction, assessment, and student learning outcomes. The software program includes:

- Instructional content platforms such as World Book Online, NewELA and Imagine Edgenuity. These platforms provide curriculum-aligned resources in reading, math, science, and social studies as well as online courses (Imagine Edgenuity) for WKOA (WLWV Online Academy).
- Assessment and benchmarking tools such as CogAT, STAMP, and Pearson assessments. These tools are used to measure student growth and academic proficiency.
- College & Career planning with Naviance.
- Literacy and accessibility support: the district currently uses Learning Ally and OverDrive to ensure students have access to reading materials, including audiobooks and digital texts.

6. Comments:

Was pleased to see the ongoing commitment to staff learning and education because of the connection to improved instruction, climate, retention and operations.

Also delighted to see WLWV planning on a reduced cost of utilities during a time when most of us continue to see increases. The choices WLWV has made through bond projects and elsewhere are allowing general fund money to go to classrooms not utility companies.

As always, thank you for your thoughtful feedback. We appreciate your recognition of the district's ongoing investment in staff development and its positive impact on instruction, school climate, and employee retention. We are also pleased to see that our long-term facility and efficiency decisions (such as monitoring utilities) and others funded by bond investments, are helping reduce utility costs and freeing up more resources for classroom instruction.

Budget Committee Questions – Submitted by Kara Clark, Budget Committee Member

Date Submitted: May 27, 2026

Date Responded: May 29, 2026

Responses from the District in BLUE font.

Q 1: What Strategic planning is the District doing now to streamline processes to prepare for future decreasing enrollment? Why are we not planning for the Lowest FLO Analytics scenario since we are trending towards that line?

The District has been streamlining processes, programs, and staffing over the last three years to respond to declining enrollment and in response to the biennium budget allocations. The School Board's difficult but necessary decision to consolidate two primary schools and suspend Preschool was a strategic plan in response to future decreasing enrollment. The District uses the middle FLO Analytics scenario, as recommended by FLO Analytics. The recent FLO Analytics projections (November 2025) updated and recalibrated actuals with a new 10-year projection.

Q 2: Considering we have more families in times of economic uncertainty is there a history of a lower rate of local taxes collected? Has this or how would this change our State School fund allotment?

We closely monitor local property tax collection rates, particularly during periods of economic uncertainty. Historically, collections have remained relatively stable, even in downturns.

For school funding, local property taxes and the State School fund are directly connected and operate as complementary sources. Oregon uses an equalization formula to ensure each district receives a consistent baseline level of funding per student, regardless of differences in local property wealth.

As a result, if local property tax collections decline, the state portion of funding typically adjusts upward to help maintain the formula-driven allocation. Conversely, if local revenues increase, the state contribution is reduced accordingly. This reciprocal relationship helps stabilize overall school funding and minimizes the impact of local economic variability on district resources.

Q 3: Are we currently scheduled to meet the minimum instructional hours across all school levels? What could alter meeting those expectations?

WLWV currently meets the minimum instructional hours 2025-2026, and with the State Board's temporary rule in response to the Governor's Executive Order would meet in 2026-2027.

However, if the temporary rule changes mid-year, the District may need to make adjustments. Therefore, the District will be proactive going into next year and align to the Governor's Executive Order, not the temporary ruling. Any changes that involve Collective Bargaining Agreements must be submitted to the unions and the School Board.

Q 4: The Urban Collaborative Recommendations are not expected until after the budget is passed. How and what flexibility do we have to support those findings?

Urban Collaborative will give us a report based on Best Practices. We will use their findings to make adjustments as we can based on our program priorities and within our budget.

Q 5: I think there is a public perception that general funds are being redistributed out of the general fund. Can you explain how these funds are invested until used to pay our billing? Is there any reason that general funds would be moved to a different category?

The perception that General Fund dollars are being “redistributed” often stems from a misunderstanding of school finance. In practice, all General Fund expenditures and transfers are governed by the adopted budget, are transparent, and are approved as part of the district's financial plan—not from discretionary movement of funds.

The district manages General Fund cash through safe, state-approved investment practices to keep funds secure and readily available when needed. Specifically, available cash is invested in the **Oregon Local Government Investment Pool (LGIP)**, which offers a secure, highly liquid option for public agencies.

This approach allows the district to earn modest interest while maintaining immediate access to funds for ongoing obligations, including payroll and vendor payments. Overall, it ensures that district resources are protected, efficiently managed, and readily available until needed for operations.

II.4 Cost of Living adjustments for Administrators for 2026-27 Longevity and COLA

Q 6. What are the Longevity benefits and how are they calculated? With budget cuts why are we supporting higher wages for the highest paid employees in the district?

A) Administrators are not receiving longevity pay in 2025–26 or 2026–27—**only COLA increases**. *The reference to longevity in the budget assumptions was included in error, and we will correct it to avoid confusion.* Administrators receive the same COLA as licensed teachers, currently 4%. Licensed teachers receive an additional annual “step %” increase to their salaries in addition to their annual COLA increase (which is what brings their annual increase to approximately 7-8%.) Administrators do not have a “step %”

increase and receive only the 4% annual COLA increase. COLA adjustments for all staff are intended to maintain market competitiveness and keep compensation aligned with inflation, not to increase wages beyond standard adjustments.

- B) Administrators are 12-month employees, and their wages reflect working the full 12-month calendar year. Licensed staff are 10-month employees, and their wages reflect the number of days they work according to their contract during the calendar year (192 days).

III A6. Elementary k-5 and general Labor Questions

Q 7: Labor Question: what is the difference between Extra Duty compensation/ and additional Pay Licensed and classified(131,133,134)? Just in elementary alone it's \$296,000. How are these categories itemized? Are teachers eager for these opportunities or are they filling needed Labor?

The district follows the Program Budgeting and Accounting Manual (PBAM) issued by the Oregon Department of Education. Under PBAM guidance, **Extra Duty** refers to a stipend for taking on a separate assignment outside an employee's regular role, while **Additional Pay** is compensation for working additional time within an employee's existing position.

These categories are itemized by the type of work performed, in accordance with PBAM guidance.

- **Extra Duty** is itemized as stipends for specific assignments outside an employee's regular role (e.g., coaching, club advising, or other defined responsibilities). These are typically fixed amounts tied to a particular duty.
- **Additional Pay** is itemized based on time or workload, such as extra hours, extended contract days, or coverage needs. This is usually tracked by actual time worked.

In terms of participation, it is a combination of both interest and need.

Some staff actively seek out these opportunities, especially Extra Duty assignments that align with their interests or professional goals. At the same time, some additional pay opportunities are driven by operational needs—such as covering classes, supporting programs, or addressing staffing gaps—to ensure continuity of services for students.

Q 8: What is our substitute vacancy rate for Licensed and classified workers? (Contracted substitutes 314/315) How are we staffing at levels that the building is organized to support? Can we hire more building subs to maintain staffing levels pending the Vacancy rate actuals?

At the building level, schools monitor substitute fill rates daily and work closely with district leadership to ensure coverage and minimize disruptions to student learning. Additionally, the HR department monitors substitute fill rates across the district, reviews vacancy trends, identifies any recurring gaps, and determines whether adjustments or additional support are needed. Since we have contracted with EduStaff for our substitute teachers, our fill rate has improved. There are still peak times in the year when it is challenging for every school district to find substitutes.

Q 9: How are we Identifying our Special education classified staff? How many Paraeducators work in the district currently under all categories? What is the yearly turnover rate for paraeducators?

All Classified staff have job descriptions. Their classifications can be identified and referenced in the OSEA Collective Bargaining Agreement. *Paraeducators* is one job description; the only distinction is the level of education (which is compensated differently). Some paraeducators are funded through Special Education, and others through the General Fund. Paraeducators may be assigned to work with any student. We hire paraeducators based on need; some are part-time, and others are full-time. The annual turnover rate for paraeducators varies and is difficult to quantify because we also hire temporary paraeducators, and, currently, all paraeducators in their first year of employment are not probationary until they are rehired for a second year.

IIIA13 TAG

Q 10. Paying for primarily 1.6 FTE as well as additional pay and substitutes. How are we managing the program? How are we supporting these services across the district? Why are we paying for substitutes under this mandated program that isn't classroom centered but individual services?

We are required by law to provide Talented and Gifted Services to students, but receive no additional state funding for this requirement. Currently, our Instructional Coordinators at each primary school help classroom teachers plan, implement, and manage each qualifying student's Personalized Instruction Plan (PIP). Some of their partial FTE is reflected in this Fund 1210. Additionally, we have a classified staff member at the District Office who supports the required reporting to the Oregon Department of Education.

We allocate funds to substitutes to support teachers' professional development, training, or conference attendance (e.g. Differentiated Instruction, Universal Design for Learning, TAG Conference) when requested and when we foresee opportunities.

III-A.15

1223 Adult Transition services

Q 11. Are 324,325,326 the only building related yearly expenses for the Heuman center? Totaling \$91,868 for next year. With lowered enrollment and available space in current owned buildings...Can you explain the advantages of maintaining a larger footprint of

buildings to maintain? Can this eventually be supported through the CCC campuses or current school buildings?

The decision to place Adult Transition Services (Special Education services for graduated students ages 18-21 years old who qualify; optional—parents decide if they want to enroll their student in the program) at its own location with easier access to public transportation and workforce was made by staff and supported by the School Board. The rental space currently used (The Judy Heumann Center) is in Wilsonville within a commercial space (for walkability to jobs) and is about the size of two classrooms (including offices, kitchenette and restrooms). This year, we have about 30 students in the program. We already have access to a classroom space at CCC for our students and staff to use as a “base” on days when students are there taking classes.

III A-22

1299 Other Programs

Q 12. Can you please explain what funds are allotted to CREST?

From my understanding, the current building is not inhabitable. Is the building going to be demolished? Is this property going to be sold? If so, what is the intention of those funds? Are we currently paying Labor for CREST? Can you explain the Line items uses for 1706/1707 (totaling \$17,180)?

Currently, we fund 1.0 FTE Licensed and 1.0 FTE Classified towards our STEM/ISEF/CREST programs in the General Fund. These programs are not “location” contingent. The staff work with students and teachers across all schools to support STEM and environmental science learning (including hands-on learning and scientific research). Any determination about property as surplus is made by the School Board.

Line items 1706 and 1707 represent the revenue expected from the CREST program. Although these funds are intended to support the CREST program (Function 1299), they are insufficient to cover the full cost of its operation. As a result, additional funding from the General Fund sources is required to fully support all program expenses.

III A-23

1400 Summer school programs

Q 13. Can you explain why we didn’t apply for the state grant for public school? Parents have mentioned that summer school is a different format this year (Virtual) Can you explain the reasoning?

WLWV did not apply for the State Summer Learning grant because it is a competitive grant with eligible entities awarded Priority Points based on English Language Arts (ELA) proficiency rates, rate of students experiencing poverty, entity size, and geographic locale to prioritize

high-need entities. When WLWV applied last year, the District was ranked almost last (based on Priority Points.) We did not believe it was in the best interest of time or the committee's consideration to submit an application, with likely the same result.

Regardless of the state summer learning grant, our district has annually set aside our own General Fund dollars to fund our summer school program (Fund 1400). Unfortunately, it is only enough for a limited time in the summer, a limited number of primary students (based on need), and some high school summer courses. This year, due to the high volume of building facility work expected on the part of our Operations Team (consolidating two schools and vacating for lessees to move in), we are trying out a virtual option.

III A.28/ 29 Speech and Motor

Q 14. There was mention of hiring challenges for this team and contracting out these services? How are you defining these contracts and through whom? Do these contracts need to be presented to the board? How is it decided what students will receive outside services?

Oregon school districts face challenges hiring special education teachers, including speech-language pathologists, due to a nationwide shortage, competition from higher-paying medical settings, large caseloads, and rising demand for student services. These factors make it difficult to attract and retain enough qualified professionals to meet student needs.

It is not unusual for school districts to provide services through a combination of direct hires, ESD services, and contracted providers.

III A.34

2222 Library/Media Services

Q 15. There are only 5.75FTE under the Library? There was mention of full time librarians for all elementary schools except frog pond. Where are these positions in the current proposed budget?

There is a total of 5.75 FTE allocated to Library/Media Services under Function 2222 in the 2026-27 budget and 2.25 FTE through the Student Investment Account (SIA) Grant (Fund 271). An additional 6.0 FTE will be allocated towards Librarians to bring the total to 14 FTE (HS 2.5, MS 4.0, PS 7.5). The additional 6.0 FTE is funded by transferring full-time K-8 library paraeducator allocations/positions. *Because the decision to restore full-time Librarians was made in May (after much of the budget was already built), the positions/funds are being held and accounted for as "vacancies" because we have not yet hired for these positions and moved people into them. Some applicants may be internal candidates causing a domino effect of shifting staff around.*

IIIA-36

2230 Assessments and testing

Q 16. We are budgeting 100,000 for which is 44,000 less than last year. This seems to be too much to be accounted as only lower enrollment. Is this a realistic number for our current enrollment?

Our NWEA MAP assessment costs are projected to be approximately \$100,000 next year. This is due to several reasons: 1) fewer students taking the assessment, 2) competitive RFP bidding at the state level by NWEA MAP as part of SB 141 Accountability, and a lower rate provided to all school districts in Oregon.

In the past, we used Fund 2230 Assessment and Testing to pay for other assessments, not just NWEA MAP. We have moved our AimsWeb assessment expenditure to another fund.

III A.40

2410-Office of the Principal

Q 17. There are 27 administrators listed under 2410. Can you provide a list of all of these positions by just categories (ex: elementary principal, etc)? How many people are listed under 113- Administrators under the entire district? There is a public perception that we are heavy on Administrative staff. Its important to make this information accessible to avoid speculation. Please share. Also, are there new Administrative jobs this year? What are they?

For 2025-2026 we had 29.0 FTE administrators. We were able to partially fund an administrator through the 2019 Capital Bond as planning principal for Frog Pond (.5) and through the retirement of an assistant superintendent (.5).

For 2026-2027 We have 27.0 FTE school administrators (principals and assistant principals) planned. These are specially licensed educators who have the necessary credentials to evaluate staff (TSPC requirement) and administer the ODE and State regulations for schools.

High Schools: 3 principals, 8 assistant principals

Middle Schools: 4 principals, 4 assistant principals

Primary Schools: 8 principals

NOTE: At the time of this budget assembly, we had determined that there would only be an Instructional Coordinator at each primary school. But recently, we have decided to keep one of those positions as an Assistant Principal. That will be adjusted in the budget and the FTE will be 28.0 for 2026-2027.

Other District Office Administrators, who hold the TSPC Certification to evaluate all licensed staff and administer ODE and state regulations, and under Function (Object) Code 113, are: Director of Student Services, Assistant Directors of Student Services (2), Deputy Superintendent, Assistant Superintendent, and Superintendent (7.0 FTE).

III. A-45

2544 maintenance (districtwide)

Q 18. 232- Unemployment compensation is high at \$360,595. Can you explain why this number is so high?

The amount budgeted for unemployment compensation is included to meet state requirements and to ensure the district is prepared for any potential claims. Under Oregon law, school districts are responsible for covering eligible unemployment costs (ORS Chapter 657), either through contributions or reimbursement. *These costs can be unpredictable and vary from year to year.*

The budgeted amount does not necessarily reflect anticipated expenses. In fact, there were no unemployment costs charged to this function in 2023–24 and 2024–25. If the funds are not used, they remain in the General Fund and contribute to the ending fund balance.

Under Function 2544 – Maintenance, the likelihood of workers' compensation and unemployment claims is higher due to the work's physical nature. Budgeting in this area allows the district to proactively plan for potential claims and remain financially prepared.

For a district of our size, it would be risky not to include an unemployment budget. Claims can arise unexpectedly, and this allocation ensures the district can meet its legal obligations without disrupting instructional or operational services.

IIIA-57

3310 Direction of Community Services.

Q 19. Costs \$282,282 for 2 staff. Can improving the availability of spaces across the district for community sports and activities create more financial security for the district? I have heard of continuing challenges from the community on access to rental spaces. What is the barrier to increasing access?

The priority for school district spaces (classrooms, gyms, fields) is for students based on public funding (whether from the state or capital bonds).

When not in use by district students, the school district makes facilities available to the community as much as possible, given staffing levels. Fields, gyms, auditoriums, and other facility spaces are made available between 6 a.m. - 10 p.m. seven days a week outside of school hours, with the exception of federal holidays when the district is closed. The district closed gyms at two primary schools during the 2025-26 school year due to reduced custodial staff from the previous year's budget reductions.

During the 2024-25 school year, the district engaged in a review process of its fee schedule for facility rentals, researching rates at school districts across the Portland Metro area. The process revealed that WLWV's rates were significantly lower than those of surrounding districts, and rates have been increased in subsequent years to get closer to the median rate for similar districts in the area and adequately compensate for additional staff time to monitor, clean, and secure (we have to pay overtime to staff for community use). Rates are set to increase modestly again this year, which is why facility rental revenue is projected to rise in 2026-27.

The district also onboarded a new facility rental system starting in the 2025-26 school year, based on reduced staffing in the community services department, and to improve overall service to the community. That platform, Facilitron, has worked closely with district staff to optimize rentals and streamline the rental process for community groups. Since August of 2025, the district has completed more than 24,000 reservations totaling more than 80,000 hours of facility use across WLWV schools and buildings. Currently, there is more community demand for district facilities than there is space and time in the week. The community services department meets regularly with local youth sports and activity groups to accommodate community needs as much as possible, given the district's limited building and field space (and staffing levels). Facilities are rented to community groups based on a schedule that gives priority to local, in-district non-profit groups of WLWV residents. While there are times when reservations are canceled due to staffing shortages or unique circumstances (such as power outages, construction, maintenance, etc), the district works incredibly hard to make facilities available to the community.

III A.58

3360- Family empowerment center

Q. 20. Where are the buildings operational costs of rent, utilities as well as the labor that is paid under the SIA grant?

The Family Empowerment Center is located on the Boeckman Creek PS campus and is located in a district-owned Office modular building—it is not rented. Currently, 1.0 FTE is funded for a position at the Family Empowerment Center through the SIA Grant.

III-B.9

224- Early Literacy Success Initiative

Q. 21. Who are the 1.24 FTE Funding? Do we still have any Literacy Coaches in the district? How are 1.45 FTE Supporting the Literacy growth of the district across 8 elementary schools? How is this money being spent in the intention of the grant? I would propose spending funds on training Para Educators who are supporting most of the

intervention as well as Librarians since they are supporting MTSS and additional teacher training.

The Early Literacy Success Initiative grant is intended to improve reading outcomes for students by funding evidence-based instruction, supporting educators, expanding student interventions, and reducing literacy gaps across student groups. Currently, we have 1.45 FTE allocated for partial-position supports at select primary schools, based on need. The annual funding allocation from the state drives how much FTE and professional development we believe we can afford.

III B 10

Fund 226 Bolton/Stafford

Q. 22. Why did we create a separate number instead of using the building rental code of 1911?

We created a separate fund (Fund 226) rather than using object code 1911 to provide specific *transparency and tracking of revenue/expenditures* for the Bolton and Stafford Primary School facilities to the School Board.

III-B.11

230 Medicaid Billing

Q. 23. Has additional billing been Looked into and what is the current status? The public has continued to ask and it's important to address this in our current financial situation. Can you please present to the public why we are continuing with only MAC billing.

We currently participate in the Medicaid Administrative Claiming program. These funds are recorded in Fund 230 and help us hire additional nurses. It is challenging to estimate how much will be awarded each year.

We currently do not participate in the Medicaid Fee for Billing program. We did in the past, but it did not generate enough revenue to justify the staffing time (paperwork and time away from direct student work). We continue to monitor how the program is expected to evolve, and if it is beneficial for staff and provides adequate reimbursement, we are open to participating again.

IIIB-22

250- Internal Grants

Q. 24. Is this a common practice in the state? \$6 Million is a lot....Does this inflate our accounting and have anything to do with why we have a consistently higher ending balance in the views of the community? How much of these funds have we actually utilized in the past? Why is this easier than calling a vote for potential future income? Are these lower than the 10% variation threshold of those account items?

Internal Grants - Is this a common practice in the state?

Yes, this is a common and accepted budgeting practice among school districts in Oregon. Districts often create an internal fund to allow for the receipt and expenditure of *unanticipated grant funding* during the year without needing to revise the budget each time.

Does the \$6 million inflate our accounting or impact our ending fund balance?

No. This \$6 million represents *appropriation authority*, not actual revenue or cash on hand. It does not increase our revenues or fund balance unless grants are actually received. *The ending fund balance reflects real, available resources—not this placeholder authority. So it does not artificially inflate our financial position.*

How much of these funds have we actually utilized in the past?

Historically, only a *portion* of this authority is used in any given year, depending on the timing and amount of grants awarded. The full amount is intentionally higher to ensure we have enough capacity to accept grant opportunities as they arise, without delay.

Why is this approach used instead of calling a vote for future income?

Grants are often *unpredictable in both timing and amount*. This approach provides the flexibility needed to respond quickly while still operating within budget law.

Are these below the 10% variation threshold for those account items?

The 10% variation threshold applies when actual expenditures exceed the appropriated budget. In this case, that threshold does not apply.

IIIB General Title funding Question**Applies to 267/263/253/241**

Q. 25. Although we are eligible for less funding than other districts... are we spending these funds in a targeted way? Are Title projects and staff identified as Title supports? What data are we reporting on this funding?

Our district's 2026–27 Proposed Budget carefully allocates federal funds, including Title I, Title II-A, Title III, and Migrant Education, to support specific programs and student needs. These funds help students living in poverty, multilingual learners, and migrant students, and they also improve teacher quality and instructional support. The district tracks and reports on how these funds are spent to meet federal requirements, ensuring they *supplement* core programs. Regular monitoring of student progress, program participation, and educator growth helps us use these resources effectively, maintain transparency, and continuously improve student outcomes.

Q: IID.10

Capital projects-land

Q. 26. On 510- Land Acquisition- is the 10,830,995 allotted money that is in the bank for only land purchases? Or is there an active intention to purchase land this year?

The \$10,830,995 budgeted under object code 510 – Land Acquisition is set aside for the district’s current and future land-related needs. These funds are reserved specifically for land acquisition and related purposes. The School Board makes decisions on land acquisition and sale.

Capital Bond General

Q. 27. What are the roles of the current proposed FTE Positions that are under the Bond? How many of these positions were moved from the General fund to the Bond this year?

The FTE positions funded by the Bond are dedicated to supporting bond-related capital projects. These roles focus on planning, project management, construction oversight, direct work, and coordination with contractors to ensure projects are completed on time and within budget. Funding these positions through the Bond includes assurances that the costs align with the work supported. Under Fund 426 – 2025 Bond, there are 14.74 FTE in total. Of these, 8.97 FTE were carried forward from the 2019 Bond (Fund 419), as noted on page III-D.7. Bond-funded positions shift annually based on eligible bond-supported projects. As bond projects are completed over the years, fewer eligible positions and work are funded.

Budget Committee Questions – Submitted by Maegan Vidal, Budget Committee Member

Date Submitted: May 29, 2026

Date Responded: May 29 2026

Responses from the District in BLUE font.

1. I'm concerned that federal revenue and grants and state revenue and grants will actually come in lower than the proposed amounts. Where will cuts be made if we need to decrease the budget further in 2026-27?

The district acknowledges the ongoing uncertainty regarding state and federal funding, which has been decreasing over the years. We are committed to making any necessary adjustments with careful consideration. While our top priorities are to protect classroom instruction and maintain class sizes, we also recognize that support services are vital for daily operations and student success. If significant reductions need to be made after the school year has started, there are a number of measures that could be taken: 1) limit spending on supplies & resources further, 2) hold on filling any staff vacancies that occur during the year, 3) only fill necessary absences with substitutes, 4) hold on approving professional development, 5) draw down reserves, 6) tap into the contingency fund.

2. How do the West Linn Wilsonville Foundation donations fit into Section 209 Special Revenue? How much is the total donation from the foundation, and what will it fund?

The district created Fund 236 specifically to manage the WLWV Schools Foundation's funds. This fund is exclusively for Foundation contributions, ensuring that all related revenues and expenditures are clearly tracked, transparently reported, and used in accordance with the Foundation's intent. The Foundation is newly established and has drafted an MOU for School Board approval, which is currently being reviewed by legal counsel. A donation amount has not yet been communicated or delivered. The amount placed in the budget allows for an estimate at this time. It could be less or more.

Fund 209, however, is NOT for the WLWV Schools Foundation. It is used to account for other general donations.

3. Please explain why vehicle operation services has increased more than \$2.5M since 2024-25 (sections 2552 and 2558). Is this due to fuel and more bus routes?

The increase in transportation costs is primarily driven by the district's contract with First Student, which includes built-in annual rate increases through 2030. Rate increases do reflect inflation (COLA), overhead, and fuel prices. We are doing our best to keep daily school routes at the same number or reduce them wherever possible. Busing costs are also incurred for field trips during the school day and athletics & activities trips that occur outside the school day. Our

Operations team meets regularly with First Student, school leaders, and the district business office to monitor usage and costs. The District has signed a multi-year contract that ensures reliable transportation service, safety, and quality with built-in annual rate increases. As mentioned in the expenditure assumption page III-A.D, a 7.85% rate increase is scheduled for 2026-27.

4. On page IV.23 it lists the number of FTE at middle schools as 109.23, decreasing 18.7 FTE since 2021-22, which is 48% of total FTE deductions. Why are middle schools experiencing this decrease in FTE?

The table on page IV.23 provides the FTE (full-time equivalent) for staffing in the General Fund for each of the listed categories over the last 10 years. This includes Licensed AND Classified and combines part-time FTE into full-time FTE (e.g., two .5 people equal 1 FTE). It is not a true reflection of actual people, but it is a reflection of FTE.

You can see that even though our overall enrollment has declined over the years, our overall FTE has not declined at the same ratio. Since COVID, the needs of students have increased, requiring additional staff support.

In this document, you will also notice that our Middle School Instruction staffing increased during COVID (2019-2023), even though enrollment steadily decreased each year from 2019 onward. But we kept the additional staffing to support students during those years. We are slowly getting the middle school staffing more aligned with the decrease in enrollment while balancing responsiveness to need.

Middle School staffing in terms of “classroom teachers” is budgeted under Function 1121 (see page III-A.8). The adopted budget for 2025–26 included 90.90 Licensed FTE. During the year, we added more teachers to meet class size and support needs. The allocation of 92.13 FTE for 2026-2027 reflects a 2.0 FTE reduction (in the \$9.5 million proposal) and the non-renewal of some temporary additions during the year.