

Budget Committee Questions – Submitted by Regan Molatore

Date Submitted: May 12, 2021

Date Responded: May 13, 2021

Responses from District in RED font.

- 1) What if the State School Fund (SSF) is more/less than budgeted, how will you spend/cut?

The West Linn-Wilsonville School District 2021-2022 budget proposal is based on a \$9.3 billion State School Fund biennium.

If the SSF is more than \$9.3B, the district would like to keep the proposed budget the same as currently presented to the Board and the Budget Committee for approval. An increase in the SSF will increase our ending fund balance. If the SSF comes in at \$9.6B (which is what school districts, COSA, OSBA and OEA are proposing), then we can also reconsider our SIA Grant and see where we can expand more of the initiatives intended in that grant.

If the SSF is less than \$9.3B, the district will need to reduce the proposed budget by \$3 million to balance the budget and maintain a responsible ending fund balance. If the SSF decreases, the district will need to reduce licensed staff by 15 FTE and reduce 54 classified staff hours or 9FTE (6 hours per FTE) to save approximately \$2.2M. In addition, the district will need to shift an appropriated \$800,000 expenditure such as equipment, furniture, textbooks, and/or technology from the General Fund to Construction Excise Tax (\$2.2M + \$800,000 = \$3M).

- 2) What is the first approach to any reduction if the SSF is less than \$9.3B?

The first approach will be to reduce licensed staff (this includes licensed administrative positions) while keeping to class size ranges. Further, the district will investigate and reduce the classified staff hours to ensure we have enough classified staff to support operations, school offices, classrooms, district office work.

- 3) SIA grant monies and projections for next year.

WLWV School District anticipates receiving \$6M for the SIA grant in FY2021-22 and \$6.3M for the SIA grant in FY2022-23.

- 4) SIA - What was actually paid FY21-22? What expenses were incurred, in reliance on the SIA grant monies, that didn't come to fruition.

Fund 271, page 3.91, outlines what is proposed for SIA in 2021-2022: 36 licensed FTE, and 1.81 classified FTE to support the Instruction function (direct classroom support), and 11.50 licensed FTE under the Support Services function (in-direct classroom support). In addition, 1% of the SIA funding was used to pay staff for in-district travel and supplies.

- 5) What is the district's approach to receipt of those monies for the 2021-2022 school year? Are we spending as if those monies will be received in full? Or are we taking a 'spend the money if, or when, it arrives' approach?

Yes, the district is budgeting this money as though it will be received in full. We have received confirmation from the state that the SIA Grant will be funded in full.

Budget Committee Questions – Submitted by Dylan Hydes

Date Submitted: May 12, 2021

Date Responded: May 13, 2021

Responses from District in RED font.

- 1) What is a "permanent" property tax? Isn't the SSF largely funded by property taxes, too? My understanding was that all property taxes—other than locally passed bonds and levies—went to the state and then got distributed to schools at the same rate regardless of a school's local property tax generated. What am I missing? Can you explain the difference between where SSF funds come from and "permanent property tax" comes from?

A permanent property rate is the tax rate per thousand dollars of assessed value. Permanent property tax rates range from \$0 to about \$5.50 per thousand dollars of assessed value for the 197 Oregon school districts. Currently, the permanent property tax rate for the WLWV School District is \$4.8684 per \$1,000 of assessed value.

*An Oregon public school gets its funding through three primary sources: local property taxes, state income taxes, and federal grants.*

State School Fund Formula: Total Formula Revenue – Total Local Revenue = State School Fund

Local revenue is primarily school district property taxes raised from the permanent property tax rate. Clackamas and Washington counties send property tax money they collect directly to the school district. SSF and Property Taxes have an indirect relationship. When property taxes increase, SSF decreases.

- 2) I see on page 1.16 it says the district's permanent property tax rate is \$4.8684 per \$1,000 of assessed value. Does that include the approximately \$3.00 per \$1,000 assessed value in bond assessment passed by our voters?

The WLWV School District has three different taxes: 1) Permanent Tax, 2) Local Option Tax, and 3) G.O Bond. \$4.8684 per \$1,000 of assessed value is a permanent tax, and it does not include the 3.00 per \$1,000 assessed value for the G.O. Bond. Please see the table below:

**WEST LINN-WILSONVILLE SCHOOL DISTRICT NO. 3JT  
Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years**

Fiscal Year	District Direct Rates				Total Direct Tax Rate
	General Tax Permanent Rate 1	Local Option 2	GAP Bond (PERS)	General Obligation Debt Service Bonds	
2010-11	4.84	0.82	-	2.97	8.63
2011-12	4.87	0.52	-	2.99	8.38
2012-13	4.87	0.45	-	3.02	8.34
2013-14	4.87	0.43	-	2.95	8.25
2014-15	4.87	0.58	-	2.89	8.34
2015-16	4.87	0.72	-	2.87	8.46
2016-17	4.87	0.91	-	2.86	8.34
2017-18	4.87	0.99	-	2.71	8.57
2018-19	4.87	1.07	-	2.82	8.76
2019-20	4.87	1.10	-	2.96	8.93

- 3) Am I reading page iii correctly when I conclude from it that without passing our bonds and levies that our district's budget would be 43% less than it is?

Page iii shows the total resources for all funds. Without passing the bonds and levies, the district's budget would be 41.4% less than it is.

Please note: The District has two debts under Debt Services: G.O Bond and Pension Bond. G.O Bond represents 10.4% and Pension Bond represent 1.6% of the total resources for all funds. Therefore, when we add up the capital construction 31% and Debt Service 12%, we need to remember to subtract the 1.6% from the pension bond as the pension bond is the district's UAL. This UAL got charged to General Fund each month based on the total payroll cost.

- 4) Why did the PERS rate drop from biennium 2019-2021 to 2021-2023? Is it simply because PERS investments have over performed projections over the past two years?

Description	Biennium 2019-21	Biennium 2021-23	Increased/Decreased
Tier 1/Tier 2	24.25%	20.15%	4.10%
OPSRP	18.80%	17.04%	1.76%

Below are key reasons for the reductions in PERS Rates biennium 2021-23:

The PERS Board implemented a one-time re-amortization of the Tier One/Tier Two Unfunded Actuarial Liability (UAL), which reduced contribution rates for employers in the 2021–2023 biennium.

Member Individual Account Program (IAP) Redirect (Effective July 1, 2020) is a portion of the 6% salary member contributions to the IAP, which will be redirected to new Employee Pension Stability Accounts (EPSA). This will help fund each member's defined benefits provided under Tier One/Two and Oregon Public Service Retirement Plan (OPSRP).

Tier One/Tier Two members are employees hired before August 29, 2003. Out of the 6% employer contribution, 2.5% of an employee's salary currently contributed to their IAP will start going into their EPSA. The remaining 3.5% of their salary will continue to go to the member's existing IAP account.

OPSRP members are employees hired after August 28, 2003. Out of the 6% employer contribution, 0.75% of the employee's salary currently contributed to the IAP will start going into their EPSA. The remaining 5.25% of salary will continue to go into the member's existing IAP account.

Employer rate relief program through the Employer Incentive Fund (EIF): if employers have a side account, particularly if employers have one that received a 25% match, that has had a positive effect (WLWV School District does not participate in this program).

PERS received strong investment performance return (above expectations) in 2019.

- 5) I see that the assumed enrollment is low, down to 9,400. What happens if enrollment ends up being higher than expected? Will our SSF amount increase to cover the shortages?

If our enrollment is higher than conservatively projected, then yes, our SSF will increase. The SSF grant Total formula revenue as of May 1, 2021, indicates ADMw funded at \$9,079/per student. This means each student brings at least an additional \$9,079 to the district.

At some point, more students may mean more staff would need to be hired, so adjustments to the budget would be made accordingly.

- 6) Why is the ADMr down 4.2% but the ADMw only down 2.0%?

To first explain the acroynms:

- ADM = Average Daily Membership
- ADMr = Average Daily Membership resident
- ADMw = Average Daily Membership weighted

Average Daily Membership resident (ADMr) is a head-count of all students who attend WLWV schools. Average Daily Membership weighted (ADMw) refers to the number of ADMr students PLUS weighted students in a district. For example, a student receiving special education services or is an English Language Learner is counted as one ADMr and counted as a weighted student.

This year, 2020-2021, while our overall enrollment went down due to COVID-19, our number of students with an IEP remained relatively stable. We believe this is because families who need special education services stayed connected to the district. We are already projecting to gain back some of the students who did un-enroll, as well as about 50 more who have indicated a move into our district. This is “factored” into our projected ADMw. We won’t know the actual ADM or ADMw until all students begin attending school next year.

- 7) Function 1250 reflects an almost \$300,000 increase in funding for students with disabilities. Is this a situation where we are seeing increased numbers of students with disabilities or a decision to better support those students with disabilities? If it is the former, can you speak to what kinds of disabilities are increasing and if we know why?

Function 1250, Function 1221, Fund 254 and Fund 291 reflect funding for students with disabilities. The first two functions are in the General Budget (through SSF) while Fund 254 is IDEA and Fund 291 is Disabled Child under Special Revenue comes from the federal government and Clackamas Education Service District (CESD).

The local maintenance of effort (MOE) requirement obligates any school district receiving IDEA funds to budget and spend at least the same amount of local — or state and local — funds for the education of children with disabilities on a year-to-year basis.

When the federal government sends us funding based on our number of students with disabilities, we need to make sure we allocate at least the same amount. This contributes to some of the increases you may see.

Therefore, to address your question, our funding reflects BOTH a responsibility to spend a certain amount (federal and local match) as well as the quality of services that our district provides. We do not know one year to the next how many students with disabilities we will have. We can project (based on the previous year), but we could always have new students who move in with an IEP, or students who move out, or students who no longer need or qualify for services. These numbers shift continually throughout the year, which is why we report them to the state several times a year.

- 8) Function 2410 shows a \$340,000 reduction in "Office of the Principal." Can you discuss this?

The position of the principal for the last year of ATHS and new 3<sup>rd</sup> High School shifts to become a "planning principal" and is funded through the Bond. That is why you see one less FTE in Administrator. This position will remain funded in the Bond for 2 years (2021-2023). After that, it will return to the General Fund. In addition, there is a reduction of 2 FTE classified staff to reflect the reduced needs at ATHS next year.

- 9) Why have our SRO contracts gone up 16.4% (or \$34,000)? How much are the cities of Wilsonville and West Linn paying to shore up the remainder of the SRO costs?

The cities of Wilsonville and West Linn have agreed upon a shared 50-50 split for the SRO positions. This amounts to \$85k for FY22 and \$87k for FY23 for each position for our school district.

Budget Committee Questions – Submitted by Christy Thompson

Date Submitted: May 12, 2021

Date Responded: May 13, 2021

Responses from District in RED font.

- 1) Why are our Capital Construction costs so much less for the coming year vs. this last year (\$84,570,630 vs. \$170,027,850)? I would think that with the construction of the WHS auditorium, the WLHS stadium and parking, the new Athey Creek Middle School as well as the remodeling projects at Wood and the current Athey Creek.

The expenditure of the Bond projects will vary year-to-year over the course of project work and completion during the duration of the Bond. In some years, the project expenditure will be higher than others depending on the scope of the work that year. Over the course of the entire Bond, all projects will be completed. What you are seeing year to year is the projected scope of the work for that year as reported to the District Business Office from the Bond Project Office.

- 2) (Page 3.2) Typo? "Fiscal Year 2021-2021"

This has been corrected.

- 3) Just wondering about no longer funding a "Teen Parent Program."

We still fund the support to our teen parents (when we have them) as we would receive additional "weighted" funding from the state. This money goes towards child care services. We would certainly provide this child care support and use the funds as we are obligated to do. We decided to not include the placeholder of this account unless we needed it this year. However, we can see that by not including it as a placeholder it creates confusion that we have "eliminated the program". We will therefore reinstate the fund account (as a placeholder) in the budget and put a proposed \$0 amount for now. If we end up spending an amount during the year, it will be recorded to this account (as it always is).

- 4) Wondering about huge increase in textbook costs at the primary level (\$13,677, 20-21 vs. \$42,955, 21-22).

We scaled back last year (due to COVID-19 and Distance Learning) with any significant textbook purchases or curriculum renewals. We are cautiously increasing that budget amount to plan for any text or curriculum purchases that should have occurred last year and need to occur this year.

- 5) Same question as above at the middle school level (\$4,150, 20-21 vs. \$10,544, 21-22).

See response above.

- 6) Again, just curious as to why we are scaling back our Talented and Gifted program by almost 30%.

Same response to this question as also asked by Craig Nelson. Talented and Gifted (TAG) programs are an unfunded mandate by the state, so each school district utilizes a variety of funding locations to meet programmatic needs. In our budget we have, over time, used this specific fund to reflect some of the personnel costs dedicated specifically for TAG. However, we also use our instructional budget (2210) and school budgets to fund our TAG and STEM program with items such as digital resources, curriculum extensions, field trips, enrichment classes, etc. They are included in the larger instructional budget instead of being “pulled out” separately.

Budget Committee Questions – Submitted by Craig Nelson

Date Submitted: May 10, 2021

Date Responded: May 13, 2021

Responses from District in RED font.

- 1) On page ii of the very first section “What does the money in the General Fund budget pay for?”, the Total \$ are presented by both object and by function. However, the total amounts are not the same. Shouldn’t they be?

Yes, this was a typographical error. Dr. Hughes caught it right away after the Budget meeting on 5.3.21 and sent an email to all Budget Committee members on 5.5.21 indicating this error. She sent an attachment with the new pages and will also bring new hard copies to the meeting on 5.17.21.

- 2) In order to fill what is anticipated to be a budget shortfall, it is proposed that the gap will mostly be filled by reductions in licensed and classified staff - with no mention of administrative or operational headcount reductions. Can you link this proposal back to the district’s key priorities and help to reconcile it against community feedback (survey results)? Does the team anticipate this reduction will take place naturally via normal attrition without an impact to class sizes (ie. FTE decreases more or less in proportion to ADM)?

Administrative reductions are included in the “licensed” staff category. Operational reductions would be included in the “classified” staff category. We would be careful to ensure that class sizes still stay within the effective range, but could be on the higher end of the range than typical. We anticipate being able to make these reductions through natural attrition, which is why all hiring for next year is being made conservatively and carefully. We are “holding” on many openings for this exact budgetary reason.

- 3) I realize it is a much broader issue that transcends WLWV, but the insurance cost increases are shocking. Are there any discussions happening at the state or national levels on this topic?

The reason for the significant increase in liability rate is two things: 1) market conditions and 2) a loss ratio of nearly 100% over the last five years.

FY20-21 PACE insurance has gone up by 22%. For FY21-22, PACE insurance has indicated they will increase by another 20% due to a variety of risk factors: pandemic, economic variability, as well as increased cases of litigation that impact all of us.

- 4) Both STEM and TAG are expected to see year-over-year reductions. Is this a result of lower demand or utilization? Or something else?

Talented and Gifted (TAG) programs are an unfunded mandate by the state, so each school district utilizes a variety of funding locations to meet programmatic needs. In our budget we have, over time, used this specific fund to reflect some of the personnel costs dedicated specifically for TAG. However, we use our instructional budget (2210) and school budgets to fund our TAG and STEM program with items such as digital resources, curriculum extensions,

field trips, enrichment classes, etc. They are included in the larger instructional budget instead of being “pulled out” separately. In terms of Fund 1299, this is where we are using General Funds to support STEM programs. While we propose a decrease from last year, we are however, increasing over the years (2018 – current). We learned that we did not need the partial classified FTE from this year going into next year, which is what makes the funding difference between these two years.

- 5) District wide maintenance is forecasted to have a ~20% reduction year-over-year. Should students, parents, and community members expect to notice this? Does the district have a process to benchmark our facility maintenance practices and standards with those of surrounding districts? How do we fare?

This is an area (operations, maintenance, etc.) where we need to increase staff when we open more facilities, but can also pull back on staffing when budgets are tight (e.g. fewer rotations, less groundskeeping per week, etc.). When a new school opens, some staffing is covered in the Bond, which gives temporary relief to the General Budget, but then needs to be factored back into the General Budget. We fare comparably with surrounding districts, but we also have to be careful comparing. Some of our surrounding districts contract out for certain maintenance or engineering work. Some of our surrounding districts run their own bus companies and have additional maintenance or engineering staff because of that.

We also contract out for some services when we believe it is in the best fiscal determination to do so, or if some unique circumstances or unique expertise arises. We can provide more examples of this at the Budget meeting if interested.

- 6) Counseling and health services appear to be experiencing a decline in FTE while picking up an additional supervisory role. Can you shed some light on how this organizational change is expected to deliver students more and better services? Understanding the events and challenges students have faced over the last 15 months, I can only assume that the need for student facing resources would be at an all-time high.

We are actually not decreasing counseling and health services. We are shifting the payment of these positions to SIA Grant (which has picked up a number of our counselors, social workers and even a new social worker this year) or Medicaid Billing (which funds a number of our nurses). Unless our enrollment drives us to reduce FTE in this area, we are keeping our counseling and nursing services the same. We are adding one more Social Worker.

- 7) Apologies if it’s covered in the materials and I missed it, but can you help to further clarify “250-Internal Grants”. How should we be looking at and thinking about the YoY increase?

This is a “place-holder” account. When new grants come in or come in higher than we expected in the budget—sometimes mid-year—this type of place-holder allows us to account for the revenue and expenditures somewhere. Right now we do not have any activity in this fund.

Budget Committee Questions – Submitted by Helena Xie

Date Submitted: May 11, 2021

Date Responded: May 12, 2021

Responses from District in RED font.

- 1) Why does Middle School program budget 1121 increase by \$409K, when it's head count decreases? This budget is not proportional like elementary school and high school. Both budgets 1111 and 1131 decrease when their head counts decrease.

There are several factors at play here.

High School = while our enrollment looks to be steady from this year going into next year, we are anticipating needing the same number of staff. We have also shifted quite a number of our high school staff into the Measure 98 and SIA Grant. So it looks like we have fewer staff, which we don't. They are being paid for out of more accounts.

Middle School = likewise our enrollment looks somewhat steady from this year into next year with maybe a decline of 70-80 students. So we are anticipating the same number of staff. We have moved a few into SIA Grant. But not as many as high school.

Primary Schools = this is where we have seen a significant decrease in enrollment this year which may carry over into next year as families continue to make personal choices due to COVID-19. We have decreased a number of staff if this area for next year (as you can see), and we have moved a few into the SIA Grant.

Another factor with FTE is that in our secondary schools some FTE actually represents several part-time staff (e.g. a .5 LA teacher or .5 ELD teacher). Together two .5 positions make 1 FTE, but both of those staff members need insurance and benefits...so it costs more.

- 2) It looks like middle school teachers have higher raise percentages compared with elementary school teachers and high school teachers? Why?

All licensed and classified staff have salaries based on collective bargaining agreements. These are then recorded in our contracts with them. Staff only receive varying pay rates based on number of years of service, specific job requirements (classified) or varying degrees (certified). We allocate COLA and step increases through our collective bargaining agreements. We do not give raises outside of collective bargaining agreements to one group over another (e.g. middle school, high school, etc.)

- 3) For Varied Other Supplies 0411, why does high school budget decrease dramatically from \$408K (20/21) to \$152K (21/22) when both elementary school and middle school budgets increase?

If you look at the years prior to 20/21, the amount proposed this year is more comparable. Due to budget restrictions in the 20/21 fiscal year, all school building supply budgets were reduced by 20%. When the funds were removed from the school building supply budgets, they were moved to one account in the 1131 function. Therefore, when all of the 1131.0411 budgets were rolled up, it included the amount that was set aside.

Budget Committee Questions – Submitted by Emily Teixeira

Date Submitted: May 12, 2021

Date Responded: May 13, 2021

Responses from District in RED font.

- 1) Why is there an anticipated 16% increase in our costs for the contracts we have for our SROs? (2546)

The cities of Wilsonville and West Linn have agreed upon a shared 50-50 split for the SRO positions with the school district. This amounts to \$85k for FY22 and \$87k for FY23 for each position for our school district.

- 2) Under the 2542 - Care and Upkeep of Buildings Services, I see a small decrease in costs from 20-21 to 21-22. With schools being open full time, five days/week next year, I would have assumed we would have higher costs for painting proper ventilation systems (filtration, etc) and cleaning supplies given the pandemic. Am I looking for these expenses in the wrong place? What additional safety precautions have been taken — and at what fiscal cost — to mitigate the risks of viral spread within our school buildings?

This is an operations and maintenance function where we need to increase staff when we open more facilities and pull back on staffing when budgets are tight (e.g., fewer rotations, less grounds keeping per week, etc.). When a new school opens, some staffing is covered in the Bond, which gives temporary relief to the General Fund. However, those funds need to be factored back into the General Fund. We fare comparably with surrounding districts, but we also have to be careful comparing: 1) some surrounding districts contract out for certain maintenance or engineering work, and 2) some surrounding districts run their own bus companies and have additional maintenance or engineering staff because of that.

We also contract out for some services when we believe it is in the best fiscal determination to do so or if some unique circumstances or unique expertise arises. We can provide more examples of this at the Budget meeting if interested.

- 3) Where does the cost of FuelEd/WKOA show in the budget? I'm sure it's clearly marked and I'm just misreading, but I was hoping we would have a subsection to explain the associated costs. Or is it something that is spread across multiple categories? If so, do we have a final tally of what has been spent 20-21 on the program and what we anticipate 21-22 to cost?

FuelEd expenditures in FY2020-21 were covered by the Interfund Loan money that the District borrowed from Land Proceed fund 294 and the ESSER Grant (federal grant for COVID-19 relief).

For 2021-2022, WKOA expenditures will occur across several accounts but also in our SIA Grant.

- 4) Under 256 - Chinese Language and Culture, this mentions a 'grant matching donation'. Where is that funding coming from? Which grants/ whom is matching the funds?

The \$70,000 grant comes from Soochow University. WLWV School District has been working with Soochow University in China since 2013 through the Confucius program. Confucius Institutes are public educational partnerships between colleges and universities in China and colleges, universities, and school districts in other countries; the partnerships are funded and arranged in part by Hanban, which is affiliated with the Chinese government.

In the past, Portland State University received Soochow University's funding and distributed the budget to 13 school districts in Oregon. This year, due to reduced staffing, Portland State University cannot host this funding anymore.

FY2021-22, ODE agreed to continue to sponsor Chinese teachers' visas to come to the WLWV school district to teach for two years. Soochow University agreed to provide \$70,000 to fund this program.

- 5) Nutrition Services. I've read a few news releases about the USDA extending its normal funding to schools for going above and beyond to keep kids fed during the pandemic. Will WLWV be qualified to receive any of those additional funds, if so, would that offset the costs listed for 20-21 and 21-22 or has it already been taken into consideration?

Oregon Department of Education (ODE) provided three rounds of ESSER funding to support school districts during the pandemic. WLWV School District used ESSER III to help out with the deficit in Nutrition Services for FY2020-21.

Recent news from the federal government extends meal reimbursements through June 2022. The district will work with the Oregon Department of Education Child Nutrition Programs (ODE CNP) to determine how this will work in Oregon and for each school district and their participation conditions.

- 6) Can you also explain to me the transfer of funds from the general fund to the Nutrition Services (on page 3.65, Category 5200)?

In Function 5200, we must transfer \$25,000 because the federal program requires us to match with state funds in order to receive federal funds. This is an annual occurrence.

For 2021-2022, the transfer of funds is not only about nutrition services. It is about reimbursing our Land fund every year with \$150,000 due to the interfund loan that we made this year. So, there is the annual \$25,000 Nutrition Services transfer PLUS the \$150,000 interfund loan reimbursement, totaling \$175,000.

- 7) Additionally, do we have any metrics from offering free meals to all families in the district to measure the increased cost by? (For example, how many children participated in meal delivery? How many participated in meal pick up? Does the 21-22 cost assume a continuation of offering free meals for all children?)

Yes, we keep an accounting of free meals provided to families in the district.

For the 2020-2021 school, the average number of children who participated is as follows:

Meal Pick Up during CDL Only – 511 per day

Bus delivery to homes – 1191 per day

Current Hybrid – 456 per day

The proposed budget does not assume the recent news of the continuation of free meals through June 2022. We will need to work with ODE CNP to determine how this extension will work for Oregon and the WLWV school district.

Budget Committee Questions – Submitted by Kirsten Wyatt

Date Submitted: May 12, 2021

Date Responded: May 13, 2021

Responses from District in RED font.

- 1) Ending Fund Balance: Related to the estimated beginning fund balance and the estimated ending fund balance, please share how our EFB compares to GFOA's EFB recommendations.

As a rule of thumb, OSBA recommends boards maintain a minimum ending fund balance of five to eight percent of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum, governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than five to fifteen percent of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The GFOA recommends a range of 5% to 15%, regardless of the size of the government while OSBA's recommendation is based upon an average size district and isn't intended to cover districts of all size. Source:

[http://www.osba.org/Resources/Article/Budget\\_and\\_Finance/Ending\\_Fund\\_Balance\\_How\\_much\\_is\\_enough.aspx](http://www.osba.org/Resources/Article/Budget_and_Finance/Ending_Fund_Balance_How_much_is_enough.aspx)

- 2) Enrollment Counts Clarification: Based on several letters to the editor there seems to be some confusion on student enrollment counts related to ATHS, Athey Creek MS, and the new Dollar Street property. I think it'd be useful for a clear explanation about how current students are shifting into new facilities, versus building facilities that will "sit empty" (as some people were incorrectly sharing online and in letters) due to incorrect enrollment projections. Clarifying that ATHS students will move to Athey, and Athey students will move to Dollar Street, and the numbers and projections behind that might clear this up.

We do not read a budget question here, but will take this budget committee member's input into consideration.

This is the link to the FAQ on the new Athey Creek Middle School project that addresses the comments above:

<https://www.wlwg.k12.or.us/cms/lib/OR01001812/Centricity/Domain/1997/Dollar%20Street%20QA-2021-01-26%20final.pdf>

And the new Athey Creek Middle School project Bond webpage:

<https://www.wlwg.k12.or.us/Page/8060>

- 3) Engagement Software: With the continuation of online and in-person school (and thus the disbursement of our families across multiple different campuses, school experiences, platforms, etc.), I would like to see the district invest in community engagement software to ensure transparent communications. Either in 2630 or 2310... I believe this investment will improve the district's communications and engagement efforts, allow for transparency in responses to families so multiple different emails are not sent on issues, polling, Q&A, etc. I

also think this type of platform could be used to communicate progress on the bond projects, and to ensure that people feel connected to how the funds are being spent.

We do not read a budget question here, but will take this budget committee member's input into consideration.

- 4) SRO Survey & Analysis: Similar to last year's discussion, I would like to see the two school resource officer positions evaluated with a representative sample survey about the need for SROs in WLWV schools. Last year's survey was a start, but I would like to query a representative variety of students and families to ensure that Function 2546 remains the best use of \$170K.

We do not read a budget question here, but will take this budget committee member's input into consideration.

- 5) Counselors Per Student: In 2122/2130/2140 - I am concerned about the social and emotional wellbeing of our students and see FTE decreases. Will you please provide some more background on these programs, their funding, and then also a comparison to other districts on a counselor per student count - does WLWV offer more services? Less? About the same? Heading into full time school this fall will require adjustment for our kids and are we staffed and ready to handle this shift/change?

We are actually not decreasing counseling and health services. We are shifting the payment of these positions to SIA Grant (which has picked up a number of our counselors, social workers and even an additional social worker this year) or Medicaid Billing (which funds a number of our nurses). Unless our enrollment drives us to reduce FTE in this area, we will keep our counseling and nursing services the same and add one more Social Worker.

- 6) MACC PEG Funding: Does the school district have a relationship with [MACC](#) and TVCTV? Are [PEG \(public education and government\) funds](#) from cable franchise fees available to the school district to improve both the video/streamed meeting quality as well as the online meeting engagement capabilities?

We do not read a budget committee question here, but will take this budget committee member's questions and input into consideration.