

INTRODUCTION

OUR STUDENTS

ENROLLMENT

OUR STAFF

BUDGET

A BUDGET GUIDE FOR OUR COMMUNITY

2026-2027

1201 Texas Avenue, Vernonia, OR
97064



Budget Committee Agenda

1. Call Budget Meeting to Order: Greg Kintz
2. Superintendent Helmen welcomes everyone to the 26-27 budget committee meeting. Special welcome to new budget committee members (BCM)
3. Greg Kintz will open nominations for budget committee chair. Nomination requires a second and a vote.
4. Newly elected Chair complete process for Vice Chair
5. Approve budget committee meeting minutes from May 8, 2025
6. Superintendent Helmen will review budget goals in budget book
7. Superintendent Helmen will review budget message
8. Superintendent Helmen and Marie Knight, Business manager, will review budget document(s)- Ask questions at the end of each section.
9. Superintendent Helmen will ask budget committee members to submit questions via Google Form to Marie Knight and Jim Helmen - responses will be via shared google sheet- *This will be the only way questions will be answered.*
 - All budget committee members will receive email from Marie Knight with google form access.
10. All BCM's have copy of Budget calendar. Next meeting will be May 14, 2026 at 6 p.m.

Terms to review that you will see during this budget review:

- Proposed/Approved/Adopted: Budget Process
- Fund: A fiscal or accounting entity with self balancing accounts to record cash or other financial resources.
- Function: A group of related activities aimed at accomplishing a major service or program.
- Object: Identifies the service or item purchased.
- Resources/Requirements: Revenue/expenditure.

Next Steps:

- View OSBA Budget Committee Training - Expectation is for committee members to view the training: <https://youtu.be/fJtjXH99M9Y>
- Review the 2026-2027 VSD Budget Document and submit your questions here; <https://forms.gle/aq66AY4Pd64s4uxT9>

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VERNONIA SCHOOL DISTRICT

LETTER FROM THE SUPERINTENDENT

Vernonia School District
2026–2027 Budget Message

To the Vernonia School District Budget Committee and Community Members,
The proposed 2026–2027 budget reflects the Vernonia School District’s continued commitment to high levels of academic proficiency for all students, innovative collegiate and career pathways, inclusive and equitable programs, and a strong emphasis on social-emotional learning. At the same time, this budget demonstrates our dedication to responsible financial stewardship. It has been developed in a climate of rising operational costs and ongoing funding uncertainty, requiring disciplined decision-making to ensure long-term financial sustainability while protecting core educational programs.

Financial Overview

For the 2026–2027 fiscal year, the district’s total formula revenue, comprised of local property taxes and the State School Fund, is projected at \$9,763,915.95, including a General Purpose Grant of \$8,935,915.95 and a Transportation Grant of \$828,000. This equates to approximately \$12,501 per Extended ADMw, which remains the primary funding source supporting district operations. While this represents relatively stable funding, it does not fully keep pace with inflationary pressures or the increasing cost of delivering comprehensive educational services in a rural setting. As a result, the district has developed a balanced General Fund budget of approximately \$10.3 million, reflecting a cautious and strategic approach to resource allocation.

District Priorities

The 2026–2027 budget is intentionally aligned to support programs that have a direct and measurable impact on student achievement and well-being. At the elementary level, investments remain focused on foundational skill development through implementation of the Science of Reading, supported by literacy coaching, targeted interventions, and ongoing professional development. Mathematics instruction is strengthened through a Multi-Tiered System of Supports (MTSS), in partnership with NWRESD.

At the secondary level, the district continues to prioritize college and career readiness. Investments in Career and Technical Education (CTE) pathways provide students with relevant, applied learning experiences aligned with workforce demands. Dual credit opportunities, credit recovery programs, and alternative education pathways ensure that all students have access to meaningful postsecondary options.

VERNONIA SCHOOL DISTRICT

LETTER FROM THE SUPERINTENDENT (Continued)

Across all grade levels, the district supports enrichment opportunities that enhance student engagement and broaden educational experiences, reflecting a comprehensive approach that balances academic rigor with social-emotional development.

Staffing

The 2026–2027 staffing plan reflects a balanced and strategic approach to maintaining core instructional services while aligning resources with enrollment and fiscal realities. The district projects a total of 76.74 FTE, including 34.0 FTE licensed staff and 32.69 FTE classified staff.

Overall staffing has decreased from 89.71 FTE in 2025–2026 to 76.74 FTE in 2026–2027, representing a strategic realignment of approximately 13.0 FTE. Licensed staffing has been reduced primarily through Reduction in Force (RIF), attrition, and non-replacement of one elementary teaching position. Classified staffing reflects targeted adjustments to support student supervision, custodial needs, and expanded college and career readiness programming.

Administrative and confidential staffing levels remain stable, with a modest increase in district leadership capacity through the addition of 0.5 FTE in Special Programs oversight. These changes reflect thoughtful reallocations rather than broad reductions, prioritizing essential student services and compliance requirements.

Staffing represents approximately 68% of total expenditures, underscoring the importance of careful personnel management in maintaining long-term fiscal health while preserving instructional quality and student supports.

Student Impact

This budget prioritizes programs and services that directly support student success. Title I and intervention programs continue to provide essential academic support for students requiring additional assistance. Social-emotional learning remains embedded in daily instruction and is supported through systems such as PBIS and MTSS-B, promoting a positive and consistent school climate.

VERNONIA SCHOOL DISTRICT

LETTER FROM THE SUPERINTENDENT (Continued)

Fiscal Challenges

Despite these strategic investments, the district continues to face significant structural challenges. Special education costs exceed state funding allocations by more than \$1 million annually, requiring substantial support from the General Fund. Additionally, uncertainty surrounding federal funding sources presents potential risks to programs serving vulnerable student populations.

Enrollment variability further contributes to revenue instability, while rising costs associated with the Public Employees Retirement System (PERS), unemployment insurance, and other operational expenses continue to place pressure on the district's financial outlook. These factors necessitate ongoing fiscal caution and long-term planning.

Future Outlook

Looking ahead, the district will continue to prioritize financial stability through careful monitoring of enrollment trends, strategic use of grant funding, and ongoing evaluation of programs and services. The district remains committed to aligning resources with its strategic priorities while maintaining flexibility to respond to changing financial conditions.

This budget reflects input from staff and community stakeholders, who identified key priorities including expanded academic interventions, increased access to enrichment and career-connected learning opportunities, and enhanced mental health supports. These priorities are aligned with the School Board's goals and the district's Continuous Improvement Plan.

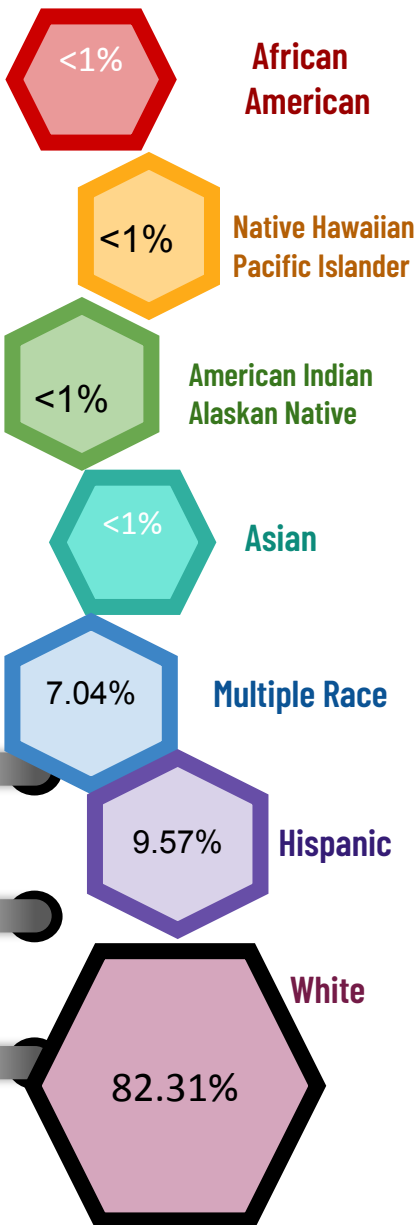
In conclusion, the 2026–2027 budget represents a careful balance between fiscal responsibility and the district's unwavering commitment to student success. Through thoughtful planning and strategic resource allocation, Vernonia School District will continue to provide high-quality educational opportunities for all students while maintaining financial stability.

We appreciate the continued support of our staff, families, and community as we work collaboratively to meet the needs of our students and ensure a strong future for Vernonia School District.

Sincerely,
Jim Helmen
Superintendent, Vernonia School District

VERNONIA SCHOOL DISTRICT OUR STUDENTS

Year	White	Two or More	Hispanic	Asian	American Indian	Pacific Isle	Black
2023	82.65	5.66	9.91	0.53	1.24		
2024	83.48	5.68	9.41	0.53	0.71	0.18	
2025	82.31	7.04	9.57	0.54	0.18	0.18	0.18



ENGLISH LANGUAGE LEARNERS*: 6

In 25-26, we provided English Language (EL) Services To (6) Students: 4 Elementary, 1 Middle, and 1 in High. We've created a comprehensive plan to provide resources and learning opportunities to accommodate our population of English language learning students in our district.

*Students whose primary language is other than English

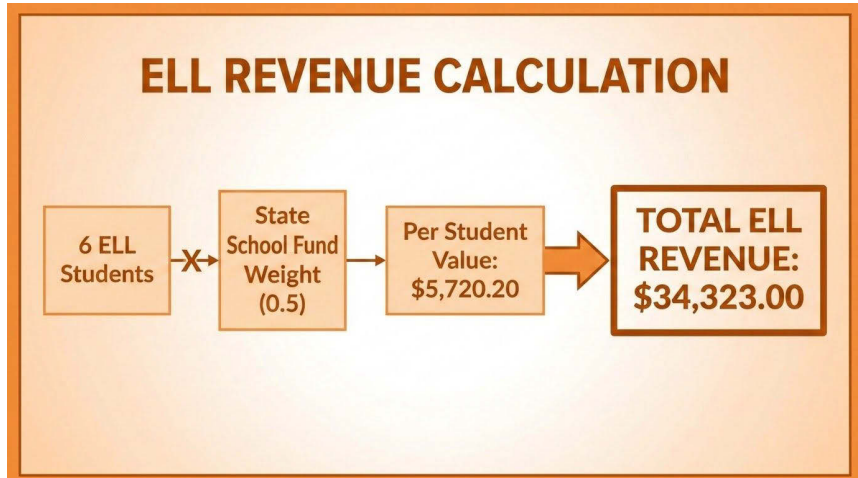
District Percent of Students In Poverty

2023-24: 29.64%

2024-25: 32.96%

2025-26: Data Not Yet Published

Source: ODE Free and Reduced Data



VERNONIA SCHOOL DISTRICT Students with Special Needs

VSD Special Education Percentage (Recent Trend)

Year	Special Education (%)	Funding Cap (%)	Difference (%)
2023-24	17.8%	11%	+6.8%
2024-25	18.1%	11%	+7.1%
2025-26	19.0%	11%	+8.0%

2025-26 Special Education Revenue vs Cost (106 students)

In 2025-26, 106 students are served, but 59.95 students received a full additional weight. Total revenue of additional weight for special education funding is Aproximately \$749,434.95, while program costs reach roughly \$1.44 million, driven largely by staffing. This creates a funding gap of approximately \$250,565.05, which must be covered by the general fund, highlighting a structural mismatch between state funding and actual service costs.



K-12 Special Education Cost Drivers



- Over three years, the district’s special education population grew from 17.8% to 19.0%, while state funding remains capped at 11% (of total students population), widening the gap between students served and those funded.
- In 2025-26, 106 students (as indicated on state school fund estimate) are served, but 59.95 students received a full additional weight. Total revenue of additional weight for special education funding is Aproximately \$749,434.95, while program costs reach roughly \$1.44 million, driven largely by staffing.
- This creates a funding gap of approximately \$250,565.05, which must be covered by the general fund, highlighting a structural mismatch between state funding and actual service costs.

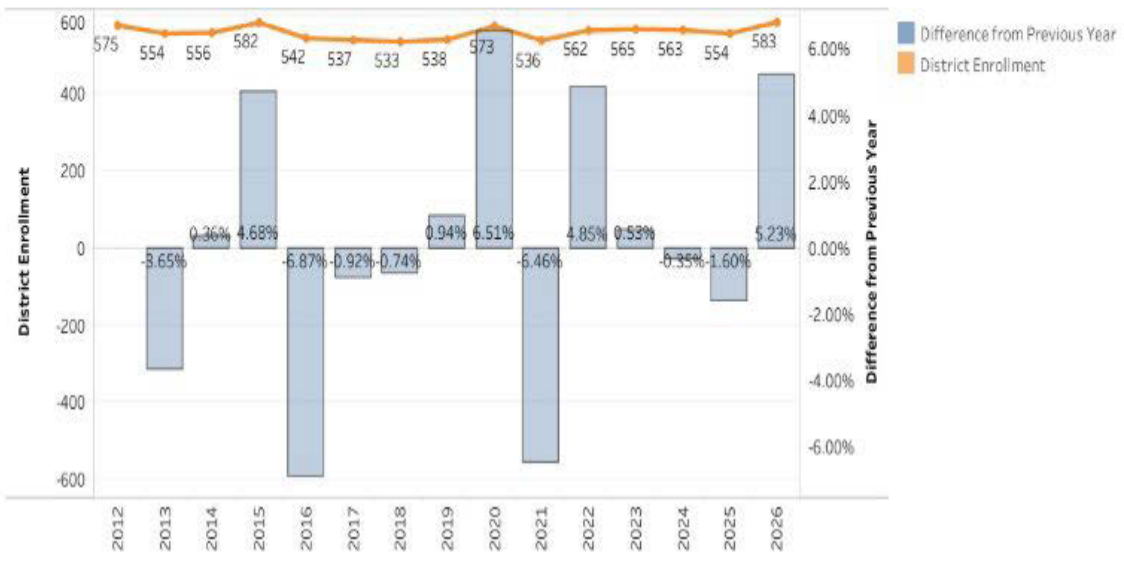
These figures do not cover high cost disability expenditures and funding.

Please know these are approximate figures, as weighted amounts vary per student.

VERNONIA SCHOOL DISTRICT ENROLLMENT

Vernonia SD 47J Enrollment Story

Changes in enrollment can place demands on the District. The orange line below shows total K-12 enrollment over the last Null years, while the blue bars represent the year-over-year change on the secondary axis.



Enrollment Trend (Context for Funding)

Enrollment has remained relatively stable in the mid-500s, with specific fluctuations. These numbers reflect a volatile but generally stable enrollment base.



*Projected Enrollment

Funding per Student (ADMw): \$12,501

Combined state + local funding including State School Fund and local property taxes.


VERNONIA SCHOOL DISTRICT ENROLLMENT

2026-27 Funding per Student & Financial Implications

Funding Data		Financial Implications for 2026-27
Total Formula Revenue:	\$9,763,915.95	<ul style="list-style-type: none"> • Historic enrollment volatility means VSD avoiding overcommitting to ongoing expenditures. • Current funding levels supports current operations but does not significantly expand programming
Extended ADMw:	781.05	
Funding Per Student:	\$12,501	

Why Enrollment Matters & Funding Breakdown

- Oregon School Funding is driven by ADMw (Average Daily Membership- weighted)
- Small changes in enrollment (+/- 10 students) can create significant shifts in revenue and programming
- The current volatility of our student population (Very transient) requires conservative budget planning



ADMw defined: The District still has about 545 students, but for funding purposes, the state treats it like ~781 students because of student needs and funding adjustments.

Poverty, Sped. Foster, remote schools, etc.

VERNONIA SCHOOL DISTRICT

Staff Needs based on Enrollment

2026-27 Elementary Enrollment & Staffing Plan

Vernonia Elementary (Adjusted to Maintain ≤ 30 per Grade)

- Kindergarten: 30
- 1st Grade: 30
- 2nd Grade: 27
- 3rd Grade: 22
- 4th Grade: 30 (6 students moved to Mist)
- 5th Grade: 30 (7 students moved to Mist)

Total: 169 students

Note: 4th and 5th grades are capped at a maximum of 30 students through student transfers to Mist Elementary.

Vernonia Elementary Staffing - 30:1

Staffing Roles	Staff FTE
Kindergarten	1
1st Grade	1
2nd Grade	1
3rd Grade	1
4th Grade	1
5th Grade	1
PE K-5	1
Title I Teacher/ Director	1
K-5 Intervention (Self Contained)	1
Special Education (Resource)	1
Special Education (Lifeskills)	0.5
Instructional Assistants (IA)	13

VERNONIA SCHOOL DISTRICT

Staff Needs based on Enrollment

Mist Elementary Staffing - 30:1

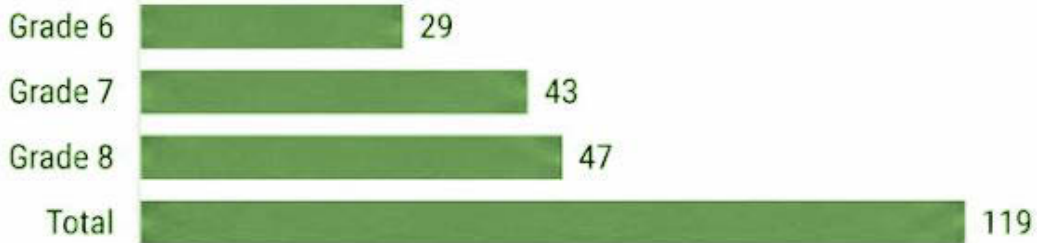
Staffing Roles	Staff FTE
Blended K-1	1
Blended 2-3	1
Blended 4-5	1
Instruction Assistant	1.5
Custodian	0.5

VERNONIA SCHOOL DISTRICT

Staff Needs based on Enrollment

Middle School Staffing & Budget Overview (Grades 6-8)

Enrollment Projection



Core Staffing Need (Calculated)



Total Core Sections: 25
Teacher Capacity: 6 sections/day

Calculated Need: 4.17 FTE

Core Class Sections Needed (Max 30 Students)

Grade	Students	Sections Needed
6th	29	1
7th	43	2
8th	47	2







 Each core subject requires: 5 sections total

VERNONIA SCHOOL DISTRICT

Staff Needs based on Enrollment

Middle School Staffing & Budget Overview (Grades 6-8)

Key Efficiency Strategy:

-  Many elective/CTE teachers serve both MS and HS
- Program Areas:
 -  Music (Band/Choir)
 -  Art
 -  STEM / Computer Science
 -  CTE (Shop, Woods, Metal, Welding)
 -  Enrichment / Intervention

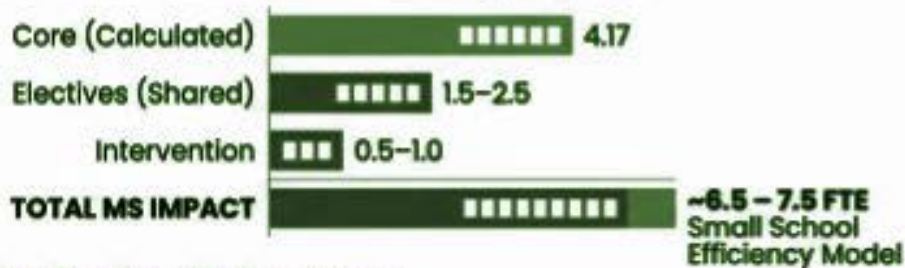
Shared MS/HS staffing:

- Reduces total district FTE
- Maintains elective access
- Maximizes teacher schedules across grades 6-12

Elective Staffing (MS Portion Only)



Total Middle School Staffing Impact



Key Budget Takeaways

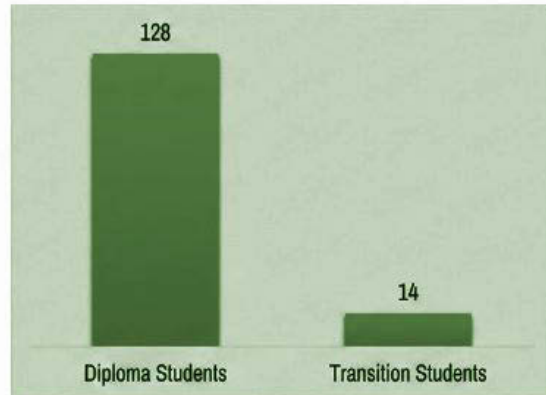
- 4.17 FTE = true core instructional need
- Shared staffing reduces total MS impact to ~6.5-7.5 FTE
- Schedule—not ratio—is the primary constraint
- Maintaining shared staffing is essential for sustainability

VERNONIA SCHOOL DISTRICT

Staff Needs based on Enrollment

2026-27 High School Staffing Analysis - Vernonia SD

128 Diploma Students
 14 Transition Students
 Class Size Cap: 30



VERNONIA SCHOOL DISTRICT

Course & Programming: Needs vs Staffing vs Capacity

Subject / Program	Sections Needed	Capacity	FTE	Status
ELA	4.27	6	2	Adequate
Math	3.2	6	1	Lean
Science	3.2	6	1	Lean
Social Science	3.2	6	1	Lean
PE/Health	2.14	6	1	Adequate
PFE + Career	1.06	0	0	Risk
CTE (Pathways)	—	~15	2.5	Adequate
Fine Arts (Art + Music)	—	~12	2	Adequate
Special Education	—	N/A	1	Lean
Alternative Education	—	~3	0.5	Lean

Total 12 Certified

Based on projected 2026- 27 high school enrollment of 128 (VFA not included), current core staffing appears sufficient to meet minimum Oregon diploma requirements. The primary high school budget consideration is not adding core teachers, but preserving elective and CTE offerings while ensuring compliance with Oregon's updated graduation requirements, including standalone courses in Personal Financial Education and Higher Education and Career Path Skills

FEDERAL TITLE PROGRAMS - STUDENTS IN POVERTY

Federal Title I Literacy Intervention

For the 2025–2026 academic year, Vernonia Elementary School remains the district's only Title I school, operating a schoolwide Title I program. This model allows the school to provide supplemental reading intervention services to all students identified through the district's MTSS (Multi-Tiered System of Supports) process.

For 2025–2026, the district received a Title I allocation of \$145,089. This equates to approximately \$1,129.60 per elementary student and supports an average intervention group/staffing ratio of 15:1.

It is important to note that state and local funding allocations to schools are not adjusted based on additional special revenue sources, such as Title I funds.

The Title I allocation is used to support key program components, including:

- A Title I Teacher/ Program Director oversight
- A Title I Instructional Assistant
- A \$500 set-aside to support services for students and families identified as experiencing homelessness

McKinney-Vento: Title I-A Set-Aside Funds and Services

Vernonia School District (VSD) designates \$500 annually from Title I-A funds to support students experiencing homelessness, who often face barriers to medical care, supplies, and basic needs.

Students are identified through the district's electronic registration process and McKinney-Vento Family Survey, allowing for consistent outreach and support. VSD partners with organizations such as Columbia County Community Action Team and local churches to connect families with resources.

The district supports student well-being through counseling services and collaboration with mental health providers, including Columbia Health Services. Basic needs are addressed through the VSD Share Shed, which provides clothing, school supplies, personal care items, and food access.

Staff receive training to better support these students, and the district uses data to monitor progress and continuously improve services.

- *Through McKinney Vento and District support, the District has financially supported to primary families with financial and county services support to get housing.*
- *The Share Shed has supported over 45 individual student with clothing, personal care items and supplies.*

Community and Staff Budget Survey Outcomes Summary

Priority Areas

1. **Protect highly rigorous core academic instruction and intervention support**

- This was the most frequently selected investment area, appearing in about 71% of community and staff responses.
- Many respondents emphasized reading, writing, and math support, especially early intervention, small-group instruction, and stronger math support across grade levels.

2. **Continue investing in CTE, Fine Arts, and Career-Connected Learning**

About 55% of respondents selected CTE as a top investment area, and many open-ended comments highlighted welding, shop, forestry, engineering, and other trade or workforce pathways.

- Community members and staff alike emphasized that students need practical preparation for careers, local industries, and postsecondary options beyond a traditional four-year college path.

3. **Maintain safe, stable, and consistent learning environments**

Nearly 50% of respondents identified protecting classroom instruction as a guiding value, and about 35% identified student safety and well-being as a top priority.

- Many comments also stressed the importance of consistent staffing (staff retention), and ensuring students experience stability from year to year.

4. **Preserve supports for vulnerable students**

Special education, mental health, counseling, behavior support, and flexible learning options were repeatedly named as areas to protect or strengthen.

- Respondents frequently noted the need for stronger services for students with disabilities, more counseling access, and better support for students whose behavioral or emotional needs affect learning.

5. **Maintain a well-rounded student experience**

Arts, music, extracurricular activities, and athletics were frequently mentioned as important to student engagement, belonging, and school pride.

- Respondents often connected these opportunities to attendance, motivation, and helping students feel connected to school.

6. **Support and retain high-quality staff while planning responsibly**

Staff compensation, support for employees who work directly with students, and long-term financial stability were recurring themes.

- Respondents generally supported careful budgeting, but many also stressed that cuts should minimize harm to students, class sizes, and front-line staff.

Budget Proposal Highlights aligned with Budget Survey Needs Assessment

The 2026–2027 budget reflects a deliberate and strategic approach focused on **student impact, staff retention, and long-term fiscal stability**. All decisions were guided by conservative planning assumptions and alignment with district and Continuous Improvement Plan (CIP) goals.

Protecting Core Instruction

- All K–12 core classes maintained
- Continued K–5 reading and math intervention
- Sustained support for graduation pathways, including 9th grade on-track, dual credit, and special education services

Maintaining a Well-Rounded Student Experience

- All CTE and Fine Arts programs preserved at middle and high school
- Continued career-connected learning opportunities by adding back CCRC 1.0 FTE Classified position

Strengthening Student Supports

- Added 0.5 FTE Administrative Special Education Director
- Maintained full-time, in-district therapist (Columbia Mental Health Services)
- Added K–5 Academic and Social-Emotional Intervention Teacher

Preserving Activities and Athletics

- All 6–12 athletic programs maintained
- Reduction of three coaching positions where no teams exist
- Continued support for two part-time Athletic Directors
- Fine Arts and student activities preserved

Prioritizing Staff Retention and Fiscal Responsibility

- Maintained Teacher Mentor Program (20 hours/week)
- Protected and retained high-quality staff
- Funded programs with the greatest direct student impact; reallocated from lower-impact areas
- Aligned staffing with enrollment and State School Fund (SSF) realities to ensure sustainability

VERNONIA SCHOOL DISTRICT OUR STAFF

26-27 Projected STAFF FTE

Current Licensed Staff: 35 (35.00 FTE)

Teachers and counselors, teacher mentor,
TOSA-VMHS Dean of Students 6-12

2026/2027 Licensed Staff: 34 (34 FTE)

2 Mist Elementry Teachers not re-hiring, moving
current staff to replace
Addition of 1 Behavior Classroom Teacher

Current Classified Staff: 35 (31.75 FTE)

Instructional assistants, custodians, clerical staff,
and food service staff

2026/2027 Classified Staff: 37 (32.69 FTE)

Addition of Mist Elementary IA/Custodian 1.0 FTE
Addition of College & Career IA .875 FTE
One IA retired-not replacing .9375 FTE

Current Confidential Staff: 5 (5 FTE)

Business Mngr, Fiscal Asst, District Secretary,
Facilities Mngr, Nutrition Service Mngr

2026/2027 Confidential Staff: 5 (5 FTE)

No change

Current School Based Supervisors: (2 FTE)

VES Principal K-5
VMHS Principal 6-12

2026/2027 School Based Supervisors: (2 FTE)

No change

2026-27 STAFF FTE

Licensed Staff	
Teachers and counselors.	34.00
Classified Staff	32.69
Confidential Staff	5.0
School Based Supervisors	2
Districtwide Supervisors	1.5
Contract Staff	1.55
Total FTE	76.74

Current Districtwide Supervisors: (1 FTE) Superintendent/Special Programs Director.

2026/2027 Districtwide Supervisors: (1.5 FTE)

Addition of .5 FTE Special Programs Director

Current Contract Staff: (1.55 FTE)

School Psychologist (.4 FTE)
Speech Pathologist (.75 FTE)
School Nurse- NWRESD (.4) FTE

2026/2027 Contract Staff: (1.55 FTE)

No change

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

2026-27 GENERAL FUND BUDGET

2026-27 GENERAL FUND BUDGET BY MAJOR CATEGORY

The information to the right shows a breakdown of the 2026-2027 General Fund Expenditures for staffing and non-personnel expenses. This shows that staff are 68% of the total expenditures for the Vernonia School District. Wages & Benefits includes contracted professional service providers and contracted substitutes.

General Fund Expenditures	Total
Certified wages & benefits	\$3,230,900
Classified wages & benefits	\$1,634,000
Admin wages & benefits	\$741,675
Confidential wages & benefits	\$573,550
Substitutes, Extra Duty, Tuition	\$484,500
Retiree stipends & insurance	\$58,000
Contract Staff	\$157,700
Unemployment	200,000
Total wages & benefits	\$7,079,725
Services	\$592,375
Utilities	\$298,650
Student transportation	\$1,119,000
Supplies	\$404,300
Insurance & Dues	\$230,950
Equip/Bldg Improvements	\$0
Fund Transfers	\$620,000
Total Non-Personnel Expenses	\$3,265,275
Total Expenditures	100.00%

Vernonia SD State School Fund (SSF) FUNDING HISTORY

The chart below shows the State School Funding History.

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
\$3,449,400	\$3,404,600	\$4,035,000	\$3,438,300	\$4,422,000	\$5,113,000

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND EXPENSES

Personnel Contracts - All administrators and certified staff returning have signed contract extensions for the 2026-2027 school year.

Retirements and Resignations - The district is aware of (5) staff this year that are retiring - (2) confidential, (2) certified, and (1) classified. There (4) staff resignations: (2) certified general education teachers and (2) instructional assistants. The district is actively working to fill the open positions in each building as they arise. As more openings become available, the district will hire the appropriate staff to fill the positions.

Health Insurance - Currently the district pays up to **\$1,575.00**/per month for a full time employee health insurance benefit. Additionally the district contributes **\$358.00** per month to an HSA for those who qualify. This will increase to **\$ 366.00** per month for 2026-2027.

Public Employees Retirement System PERS - Total district cost 2026-2027: **\$1,540,462**
Estimated employer rates for the Public Employees Retirement System (PERS) are established for two year periods. Rates for 2026-2027 remain the same with 28.02% of salary for Tier 1 and 2 employees and 24.84% for OPSRP employees. Additionally, Vernonia School District pays the employee required contribution of 6% . The next PERS rate increase will be in the 7/1/27-6/30/29 biennium.

Utilities -Due to Vernonia School Building being LEED Platinum Certified, the expected increase in the cost of utilities for the 2026-2027 fiscal year will be less substantial. LEED is a rating system that measures building efficiency based on environmental impact. Points are given on a 100 point scale in categories such as water efficiency, energy & atmosphere, materials & resources, indoor environmental quality, and sustainability. Buildings that reach a minimum of 80 points are awarded Platinum status.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND EXPENSES (CONTINUED)

Transportation - In August 2025, VSD negotiated a (5) year transportation contract with Curl's School Bus Service that includes a 3% Cost of Living Adjustment (COLA), aligned with the Consumer Price Index (CPI) of 2.9%, reflecting rising operational costs such as fuel and services.

The contract remains in place for 2026-2027, with a 3% increase applied in 2025-2026. These cost increases are included in the Budget Assumptions document.

Food Service - VSD will continued to implemented the Community Eligibility Provision (CEP) program to ensure that all of our students receive a nutritious breakfast and lunch without any cost to families. The program was initiated in January 2024 and has resulted in a 31% increase in the number of students having breakfast and lunch. It has also made it possible to provide meals to all VSD children free of charge.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND EXPENSES (CONTINUED)

Senate Bill 481 (Unemployment) - Senate Bill 489 (Unemployment Insurance):

Senate Bill 489 modifies unemployment insurance (UI) law, making classified staff in non-teaching and non-administrative roles eligible for UI benefits during scheduled break or recess periods (e.g., summer and winter breaks).

Previously, classified staff were not eligible for UI benefits during these periods if they had reasonable assurance of returning to work. Under SB 489, staff may now access benefits regardless of such assurance, provided they meet all other weekly eligibility requirements (e.g., not declining available work offered by the district).

The projected annual cost to the district is approximately \$125,000. This is in addition to unemployment costs associated with staff reductions.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND REVENUE

State School Fund (SSF):

For the 2025–2027 biennium, the State School Fund is projected at \$11.36 billion, consistent with both the Governor’s recommended budget and Oregon Department of Education estimates. This amount is being used as the basis for the district’s budget development, applying a conservative planning approach.

Based on current projections, the district anticipates receiving approximately 49% of its biennial SSF allocation in fiscal year 2025–2026 and 51% in fiscal year 2026–2027, consistent with the state’s funding distribution model.

Property Taxes:

Assessed property values are projected to increase modestly in the upcoming year. Property tax collections are conservatively estimated at approximately 96% of total levied taxes.

Beginning and Ending Fund Balance:

The district projects a beginning fund balance of approximately \$150,000 (1.5% of expenditures) and an ending fund balance of approximately \$400,000 (3.8%). These projections reflect a cautious approach to maintaining financial stability while supporting ongoing operations.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GRANT FUND REVENUE

Student Investment Account (SIA) - Fund 251

The Student Investment Account (SIA), established through Oregon's Student Success Act, provides dedicated funding to improve student outcomes and advance educational equity. SIA resources are intended to increase academic achievement and graduation rates while addressing the needs of students who have been historically underserved, including students of color, students with disabilities, emerging bilingual students, and students experiencing poverty, homelessness, or foster care.

For the 2026–2027 school year, Vernonia School District is projected to receive **\$669,159.42**. In response, the district has aligned SIA investments to maintain a strong focus on **student support, academic growth, and career readiness**, while adjusting to reduced funding levels.

2026–2027 SIA Investment Priorities

Vernonia School District will utilize SIA funds in the following areas:

Staffing to Support Student Success

- Graduation Coach (College and Career Readiness)
- Metals CTE Teacher
- Forestry/Construction Teacher (CTE)
- Engineering Teacher
- High School Advanced Math Teacher
- Instructional Assistants (targeted student support)
- Vernonia Family Academy Online Program Secretary/Instructional Assistant

Academic Programs and Instructional Support

- Middle School and High School Textbook Adoptions
- College and Career Readiness instructional materials and supplies
- Student Success initiatives (grades 9–12)
- Renaissance Learning (STAR Math and Reading) / Freckle

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GRANT FUND REVENUE (CONTINUED)

Student Investment Account (SIA) - Fund 251 (continued)

Career and Technical Education (CTE) & Career Pathways

- Manufacturing and construction training, materials, and supplies
- Continued support for CTE programming and hands-on learning opportunities
- Willamette Promise and Dual Credit opportunities (grades 9-12)

Student Engagement and Enrichment

- Robotics program (grades 9-12), including entry fees, travel, and supplies
- Community engagement activities to strengthen family and student connections

Technology and Systems

- District technology resources to support instruction
- Oregon Data Suite (EIS) data management system

Operational Support

- Administrative costs associated with program implementation

Despite a reduction in SIA funding, Vernonia School District has intentionally prioritized investments that **directly impact students**, with a focus on **academic achievement, career readiness, and targeted supports for underserved student populations**, while maintaining programs that promote engagement and long-term success.

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GENERAL FUND REVENUE (CONTINUED)

High School Success Funds (Measure 98)

The High School Success (HSS) program, established through Measure 98 and administered by the Oregon Department of Education, provides targeted funding to improve student engagement, on-time graduation rates, and readiness for postsecondary education and careers.

To remain eligible for HSS funding, districts must demonstrate progress in improving student outcomes and align expenditures to evidence-based strategies within three required focus areas:

- Dropout Prevention
- Career and Technical Education (CTE)
- College-Level Educational Opportunities

2026-2027 HSS Allocation and Use of Funds

For the 2026-2027 fiscal year, Vernonia School District is projected to receive \$191,621.53 in HSS funding. These funds are strategically allocated to support programs and staffing that directly impact student success, including:

Staffing

- CTE Metals Teacher (1.0 FTE) to expand hands-on, career-connected learning opportunities
- College and Career Readiness Classified Staff (.875 FTE) to support student planning, guidance, and postsecondary transitions

Student Access and Opportunities

- Field trips to college and career fairs to increase postsecondary awareness and exposure
- College and Career Readiness (CCR) materials and resources
- Student access to ACT, PSAT, and SAT assessments
- Credit Recovery options

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GRANT FUND REVENUE (CONTINUED)

Early Literacy Success Grant

The Early Literacy Success Initiative, established by the Oregon Department of Education, provides targeted funding to improve **foundational literacy outcomes for students in kindergarten through grade three**. The intent of this grant is to ensure all students receive **equitable access to evidence-based literacy instruction**, grounded in the Science of Reading, with a focus on early identification, intervention, and instructional consistency.

For the 2026–2027 fiscal year, Vernonia School District is projected to receive **\$63,990.53** in Early Literacy funds. While the grant is focused on K–3 literacy development, the district will intentionally extend supports into grades 4–5 to ensure continuity of reading growth and long-term student success.

2026–2027 Investment Priorities

Early Literacy funds will be strategically utilized to strengthen instructional capacity and student outcomes through:

Staffing and Instructional Support

- Literacy and Writing Coach to support K–3 (and extended 4–5) instruction, coaching, and implementation of best practices

Professional Learning and System Improvement

- Ongoing, internally led professional development for K–3 staff, including coaching cycles, administrative learning walks, and collaborative planning
- Partnership with NWRESD for professional development in the Science of Reading and Multi-Tiered Systems of Support (MTSS) implementation

Curriculum and Instructional Tools

- Adoption of **HMH Into Reading**, aligned with Oregon literacy standards and the Science of Reading
- Renaissance Learning platform and targeted reading intervention tools to support progress monitoring and differentiated instruction

PRELIMINARY ESTIMATED BUDGET ASSUMPTIONS

GRANT FUND REVENUE (CONTINUED)

21st Century Community Learning Centers Grant (21st CCLC)

In the 2023–2024 school year, Vernonia School District was awarded a \$2,130,000 multi-year federal grant through the U.S. Department of Education’s 21st Century Community Learning Centers (21st CCLC) program. This grant supports the development and implementation of comprehensive after-school and enrichment programs for students in grades K–12.

The district is entering Year 3 of the 5-year grant cycle in 2026–2027. Currently, the program serves approximately 60 K–12 students through after-school programming, providing academic support, enrichment opportunities, and youth development services.

In addition to student benefits, the program supports the local community by employing Vernonia High School students and community members. To ensure high-quality implementation, the district has partnered with Camp Cedar Ridge to coordinate programming in alignment with grant requirements and student needs.

Educational Service District (ESD) Revenue

Vernonia School District receives critical support from the Northwest Regional Education Service District (NWRESD), which provides specialized services including occupational therapy, physical therapy, and autism support. In addition, ESD resources support technology services, early literacy professional development, and 9th grade on-track initiatives.

Funding is provided through **service credits**, allowing the district to access additional supports, such as nursing services, in a cost-effective manner. These shared services are especially valuable in a rural setting, ensuring access to specialized expertise while maximizing efficiency and allowing the district to focus resources on improving student outcomes.

Key Financial Questions & Long-Term Sustainability

Financial

1. Fund Balance (3.8%)

"3.8% is below our ideal range of 5-10%, and I want to be clear about that. We made a deliberate decision to prioritize student programs and staffing this year rather than make deeper cuts.

This is manageable short-term, but not our long-term target. Our plan is to gradually rebuild reserves by aligning staffing with enrollment and identifying efficiencies."

2. Enrollment Drop (10-20 students)

"A drop of 10-20 students would impact revenue, so we plan conservatively.

Short-term, we would absorb it through careful spending of discretionary spending and attrition. Longer-term, we would adjust staffing to match enrollment while protecting core programs.

Our goal is to respond without immediate disruption to students."

3. SPED Deficit

"We are currently absorbing over \$1 million annually in special education costs, which is a significant structural challenge.

We can manage this in the short term through careful planning, staffing alignment, and use of outside resources. However, it is not sustainable long-term without continued adjustments or changes in state funding.

Our priority is to meet all student needs while minimizing impact on general education."

Key Financial Questions & Long-Term Sustainability

STAFFING

1. Impact of ~13 FTE Reduction

"The reduction of approximately 13 FTE was done through a strategic realignment, not across-the-board cuts.

We prioritized maintaining core instruction, CTE, Intervention, and Fine Arts so class sizes have remained stable in secondary and increased at elementary, with adjustments primarily through shared staffing, scheduling efficiencies, and attrition.

Some impacts include:

- Increased reliance on shared staff across grade levels
- Tighter scheduling, especially in electives
- More targeted use of support staff

Overall, we worked to minimize direct impact on students while aligning staffing with enrollment and revenue realities."

2. Risk of Further Reductions

"At this point, additional reductions are not planned, but there is some level of risk depending on key factors:

- Enrollment changes
- State funding levels in 27-28
- Ongoing cost pressures like PERS and SPED

Our approach is to remain conservative and proactive, so if adjustments are needed, we aim to make them gradually through attrition rather than abrupt cuts.

Our priority is to maintain stability for students and staff while ensuring long-term financial sustainability."

Key Financial Questions & Long-Term Sustainability

CTE & Interventions

1. Measuring Effectiveness of CTE & Intervention Programs

"We measure both student outcomes and participation.

For interventions:

- Track reading and math growth through MTSS and tools like Renaissance
- Title I supports small-group instruction (~15:1)
- Monitor SPED trends (~19% of students) to guide supports

For CTE and secondary programs:

- 164 students, 343 CTE enrollments -over 2 courses per student
- This shows high engagement and multiple pathway exploration
- Track dual credit, credit recovery, and graduation progress
- Measure 98 funds support CTE and college/career readiness staffing

We are continuing to align all programs to clear outcomes tied to graduation, readiness, and academic growth."

2. Reliance on Grant-Funded Positions (SIA, HSS)

"Grant funding is critical, and we manage it intentionally.

- SIA: ~\$669K & HSS: ~\$191K
- Supports CTE programs, CCR staffing, and targeted interventions

To manage risk:

- Focus on high-impact, student-centered positions
- Align to our Continuous Improvement Plan
- Avoid long-term commitments we couldn't sustain

If funding changes, we will reassess and prioritize, but our goal is to use grants to enhance, not sustain, core operations."