Walla Walla Public Schools
364 S. Park Street • Walla Walla, WA 99362 • (509) 527-3000 • www.wwps.org

BOARD OF DIRECTORS
Regular Study Meeting - 5:30 PM
June 2, 2026
364 S Park St
Walla Walla, WA 99362

Watch live: https://wwps-org.zoom.us/j/91874577789
Listen: Dial 1-253-215-8782 and enter the Webinar ID: 918 7457 7789
Individuals with disabilities and those individuals who may have difficulty attending a board meeting due to issues such as mobility limitations may contact the superintendent's office at 509-526-6715 no later than three days before a regular meeting and as soon as possible in advance of a special meeting so the district can arrange for them to participate.

Spanish Agenda / Agenda en Español: https://www.wwps.org/district/information/school-board/board-meeting-schedule

I. **CALL TO ORDER:** *(5:30 p.m.) Alayna Brinton*
II. **FLAG SALUTE:** *Ruth Ladderud*
III. **ROLL CALL:**
- Alayna Brinton, President
- Kathy Mulkerin, Vice President
- Elizabeth Alonso-Barrientos
- Ruth Ladderud
- Derek Sarley
- Ari Kim-Leavitt, Student Representative
- Abril Salazar, Student Representative

IV. **APPROVAL OF AGENDA:** *Alayna Brinton*
V. **STUDY ITEMS:** *(5:35 p.m.) Alayna Brinton*
1. 26-27 Budget - Other Funds: *Janette Jeffris* 2
2. Planning for the 2027 Legislative Session: *Marie Sullivan* 16

VI. **ADJOURNMENT:** *(7:00 p.m.) Alayna Brinton*

The Walla Walla School District is an Equal Opportunity Employer and complies with all requirements of the ADA.

June 2, 2026
Budget Update

Janette Jeffris, Director of Fiscal Services

Tonight's Agenda

- Capital Projects Forecast
- Debt Service Fund
- ASB Fund
- Transportation Fund
- What's coming up

Capital Projects Fund

- long-term investments in district facilities and infrastructure rather than day-to-day operating costs
- “major capital purposes”- construction, modernization, land acquisition, and major facility improvements

Capital Projects

- Restricted revenues and associated expenses are tracked as needed

SeaTech Maintenance Fund

SE WA Transportation Co-Operative Maintenance Fund

ERATE Fund

WWCCF Infants & Toddlers

Commerce Lighting Grant

Athletic Levy

Projects on the Horizon (5 yrs)

- Edison Roof- $800K
- WWCCF Boiler- $250K
- WWHS Track Fencing/Walkway Revision- $100K
- Berney Playground Asphalt Repair- $50K
- Berney Cedar Siding Replacement- $100K
- Garrison Gym Blacktop Repair- $50K
- SeaTech Boilers & Cooling Tower- $500K
- Playground Safety- TBD

Total Costs: $1,850,000

Capital Projects- 4 Year Plan

	26-27	27-28	28-29	29-30
Projected Start $	$5,500,000.00	$4,490,367.00	$5,045,958.00	$5,663,594.00
Revenues	$3,390,367.00	$2,555,591.00	$2,617,636.00	$2,669,189.00
Expenses	$2,900,000.00	$0.00	$0.00	$0.00
Transfer Out	$1,500,000.00	$2,000,000.00	$2,000,000.00	$2,000,000.00
Projected End $	**$4,490,367.00**	**$5,045,958.00**	**$5,663,594.00**	**$6,332,783.00**

Debt Service Fund

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest

LGO Non-Voted Bonds

Ends 12/1/30- Balance $9,000,0000

2018 Voted Bond

Ends 12/1/2036- Balance $43,205,000

Debt Service Fund- 4 Year Plan

	26-27	27-28	28-29	29-30
Projected Start $	$2,790,000.00	$2,955,498.00	$3,126,194.00	$3,306,416.00
Revenues	$6,946,198.00	$7,473,946.00	$7,490,672.00	$7,511,555.00
Expenses	$6,780,700.00	$7,303,250.00	$7,310,450.00	$7,321,275.00
Projected End $	**$2,955,498.00**	**$3,126,194.00**	**$3,306,416.00**	**$3,496,696.00**

ASB Fund

Associated Student Body (ASB) Funds must benefit the student body and be used for **C**ultural, **A**thletic, **R**ecreational, or **S**ocial (CARS) activities.

ASB Fund

	25-26	24-25	23-24	22-23
BERNEY	20,743.63	23,498.63	20,323.13	22,658.37
EDISON	10,773.05	8,172.79	7,608.37	9,711.15
GREEN PARK	8,797.91	7,103.30	6,861.69	6,346.28
PROSPECT PT	12,677.93	15,084.38	16,646.15	15,932.58
SHARPSTEIN	1,611.49	1,359.32	1,853.55	2,253.23
GARRISON	42,318.19	30,956.03	31,058.59	25,849.97
PIONEER	37,648.87	32,586.82	35,494.51	38,389.99
WWHS	338,827.91	274,305.94	293,809.12	318,659.95
SEATECH	18,969.87	17,727.11	17,456.51	16,645.48
LINCOLN	11,133.97	9,437.14	10,012.04	11,530.64

ASB Fund- 4 Year Plan- DRAFT

	26-27	27-28	28-29	29-30
Projected Start $	$450,000.00	$450,000.00	$450,000.00	$450,000.00
Revenues	$500,000.00	$500,000.00	$500,000.00	$500,000.00
Expenses	$500,000.00	$500,000.00	$500,000.00	$500,000.00
Projected End $	**$450,000.00**	**$450,000.00**	**$450,000.00**	**$450,000.00**

Transportation Vehicle Fund (TVF)

For the purchase and major repair of pupil transportation equipment.

Generally financed by the state reimbursement to school districts for depreciation of approved pupil transportation equipment although other revenue resources such as non voted debt and levies can be used.

TVF- 4 Year Plan- DRAFT

	26-27	27-28	28-29	29-30
Projected Start $	$1,159,500.00	$1,417,652.00	$1,332,652.00	$1,247,652.00
Revenues	$1,008,152.00	$415,000.00	$415,000.00	$415,000.00
Expenses	$750,000.00	$500,000.00	$500,000.00	$500,000.00
Projected End $	**$1,417,652.00**	**$1,332,652.00**	**$1,247,652.00**	**$1,162,652.00**

What's coming up?

- Weeks of July 6th & 13th- Budget Hearing Newspaper Ad[15]
- July 13th- Budget available for public review
- July 21st- Budget hearing and adoption



2026 LEGISLATIVE SESSION WRAP AND PLANNING FOR 2027

Marie Sullivan
Walla Walla Public Schools
Board of Directors Work Session
June 2, 2026

WHAT WE'LL COVER

- Overview of 2026 Operating Budget – K-12 (cuts, adds)
- New school year requirements
- Millionaire's Tax – why it matters
- Planning for 2027

$131.65M IN CUTS TO K-12 EDUCATION PROGRAMS

WHAT	AMOUNT CUT	COMMENTS
Transition to Kindergarten	($65+ million)	Reduces total from 7,266 slots to about 5,200 slots available)
Local Effort Assistance Enhancement (not carried forward in Calendar Year (CY) 2028	($25.09 million)	Instead of $250 per student enhancement, cuts $100 per student; getting $300 CY27
LEA Alternative Learning Experience	($1.7 million)	Further cuts LEA to districts with 25% ALE total enrollment attending school online
Bus Depreciation – all student transportation vehicles	($21.10 million)	Extends Type A from 8 to 10 years; extends Type C & D from 13 to 15 years
ZEV Bus Depreciation	($4.65 million)	Temporarily removes 33% of federal and state grants and rebates from depreciation
Running Start	($7.0 million)	Student FTE is reduced from 1.4 to 1.3
National Board (main) Bonus inflation rate	($4.41 million)	Freezes bonus amount, starting SY 2026-27
Other cuts	($2.7 million)	Reduces BEST, Leadership Academy
Fire protection (1 year skipped payments)	($650,000)	Removes payments for school districts located in fire protection districts.

ESSB 6260 – K-12 STATUTE CHANGES: CUTS $100M+ FROM THESE PROGRAMS

Section 1 – extends bus depreciation payments to districts; reduces by 33% the amount of federal and state grants and rebates used to purchase ZEV.

Section 2 – changes which students are eligible for Transition to Kindergarten (TTK).

- Prioritizes schools located within extreme childcare access deserts as determined by DCYF;
- **Except that OSPI must prioritize funding for the existing programs** that serve students who:
  - Qualify for free or reduced-price meals or have a household income at or below 185% of the federal poverty level AND lack access to licensed childcare;
  - Are income eligible for but not scheduled for ECEAP or Head Start;
  - Are eligible for or receiving special education services;
  - Are English learners or multilingual learners.

Section 3 – reduces LEA when a school districts FTE student enrollment in ALE courses exceeds 25% of average annual FTE student enrollment (down from 33%).

Section 4 – stops the inflationary adjustment for the main National Board bonus, beginning in the 2026-27 school year.

Section 6 – reduces Running Start from 1.4 FTE to 1.3 FTE in the 2026-27 and 2027-28 school years – takes effect only if ESSB 6346 IS enacted by June 30, 2026

OTHER BITS AND BOBS ON OPERATING BUDGET

- ($143M) Working Connections cuts and changes (implemented through SHB 2689)
  - Changes how providers are reimbursed
  - Wipes out the higher reimbursement rates in Benton, Clark, **Walla Walla** and Whitman counties

- Section 221, Department of Health: Requires all school districts to implement Phase 1 of the proposed school environmental health and safety rules with no funding AND directs DOH and the State Board of Health to begin rule making.
  - DOH to develop models for any required plans.
  - DOH, as resources allow, to make radon tests available to schools at no cost.

- $244 million shifted paying out of the General Fund making it a liability under the Education Legacy Trust Account (school food services, school meals)
  - The universal meals for all students is in the Intent section of ESSB 6346 (Millionaire's tax) - $140M four-year outlook

2026-27 NEW SCHOOL YEAR REQUIREMENTS

- ESHB 1795 – Changes definitions and practices regarding isolation and restraint of students, beginning with the 2026-27 school year, and prohibits establishing any new room or other enclosed area for the primary purpose of student isolation.
- ESHB 2534 – Beginning with the 2026-27 school year, changes school district requirements for enrolling children of military families, transferring their education records and providing students with services and accommodations.
- ESHB 2557 – Beginning with the 2026-27 school year, requires school districts to provide a student's parent or guardian with a copy of the special education evaluation report no later than the 35th school day following receipt of consent to evaluate the student, unless an exception applies or the parent or guardian provides a written waiver. Also requires the school district to convene a special education eligibility determination meeting no sooner than 5 school days after the evaluation report is provided, and no later than the 40th school day following receipt of consent.
- ESB 5272 (Chapter 155, Laws of 2026) – Expands the offenses of "Interference by Force or Violence and Intimidation by Threat of Force or Violence to include an employee or contractor of a public school, a student, or an official or volunteer acting as an official for extracurricular athletic activities of elementary or secondary students while that person is in the peaceful discharge or conduct of their duties.

DOES NOT INCLUDE ALL THE REQUIREMENTS FOR 2026-27 SCHOOL YEAR – CHECK THE "NEW REQUIREMENTS" DOCUMENT

AUTHORIZES SCHOOL DISTRICTS (BEGINNING 2026-27 SCHOOL YEAR):

- HB 1796 authorizes school districts to contract indebtedness and issue bonds without securing a 60% vote, subject to the current indebtedness limit of 0.375 percent, for the purpose of constructing buildings and providing the necessary furniture, apparatus, or equipment. This authority is limited to school districts that have passed a capital levy, which must be used to fully repay the indebtedness, and have not been in binding conditions in the three years preceding the date of the contract.
- SB 5922 authorizes a school district to petition OSPI for permission to transfer money from its transportation vehicle fund to another fund for alternative use if it decides to reduce its overall fleet of student transportation vehicles and does not replace a vehicle. The money to be transferred may include depreciation payments and earned interest from a fully depreciated vehicle.
- SB 6065 allows a school district in binding conditions or enhanced financial oversight to petition OSPI for permission to transfer money from its transportation vehicle fund to another school fund. The district may petition OSPI to convert the temporary loan permanent, with no requirement for repayment, only if the transfer would not be detrimental to any function or project for which the transportation vehicle fund was established.

NEW 2027-28 SCHOOL YEAR REQUIREMENTS

- ESHB 1295 - Structured literacy curriculum required, beginning with purchases made after September 1, 2027.
- SSB 5841 - Requires the universal High School and Beyond Plan (HSBP) platform to import financial aid application data maintained by the Washington Student Achievement Council (WSAC) to provide an easy way to view the student's progress on financial aid applications and other requirements.
  - For school districts, beginning with the 2027-28 school year, financial aid information provided to the student in their HSBP must be reviewed by the student and appropriate staff, to the extent practicable, after the student has indicated completing a financial aid application. The purpose of the review is to determine the student's eligibility for scholarship programs and completion of related financial aid applications.

OTHER PASSED BILLS CONTINUED

- SSB 5346 directs OSPI to do some work on student use of mobile devices during instructional hours.
  - By December 15, 2027, OSPI must provide to the Legislature a summary of the policies and procedures adopted by schools in Washington and in other states limiting student use of mobile devices during instructional hours. The report must include evidence-based recommendations.
  - Update the web-based portal on digital citizenship, media literacy and internet safety with research on student use of mobile devices and recommended best practice strategies for teaching students how to use their mobile devices responsibly.

- ESB 5872 creates the PreK Promise Account for the Balmer Group Foundation Early Childhood Education and Assistance Program (ECEAP) funding. In the 2030-31 school year, ECEAP will become an entitlement and income eligibility will increase to 50% of the State Median Income (SMI).
  - In the 2025-27 biennium, ECEAP is funded to serve 14,278 children in FY26 and 14,528 in FY27.
  - Children who are ECEAP eligible are ages 3 to 5, from families with incomes at or below 36% of the SMI.
  - The bill takes effect immediately.

ESSB 6346 – TAX ON INCOME ABOVE $1M

What it does and doesn't do:

Imposes a 9.9% tax on individuals/households on the income that exceeds $1million, beginning in Calendar Year (CY) 2028 for taxes collected in CY 2029.

Repeals sales taxes on certain specified services, which were enacted in 2025 in ESSB 5814 (e.g., tax on temporary staffing services, tax on live presentations, tax on digital advertising or web design and hosting services). Specifically excludes K-12 schools, school districts, and ESDs, as well as public libraries, library districts and library service centers.

- For school districts, schools and ESDs, the repeal of the sales tax is not dependent on the rest of the bill being challenged.
- For school districts, schools and ESDs, the repeal is effective July 1, 2026.
- Under "live presentations" excludes before and after school care by elementary schools; presentations given by a nonprofit organization; musical, dramatic, comedic, or similar performances, including incidental instruction; one-on-one instructional activities, including tutoring and consulting; and music lessons regardless of the number of participants – **effective July 1, 2026!**

States an "intent" to "Increase state funding for K-12 education in order to improve 38 outcomes for Washington's students by strengthening high quality instruction and expanding student supports." *But nothing is set aside or directed at the Education Legacy Trust Account, for example.*

BILLS TO HELP SCHOOLS, SCHOOL DISTRICTS: BIG 3

DIDN'T PASS

HB 2147/SB 5918 would have funded at $100 per student or $100,000 per district, whichever is greater. (Gregerson/Wellman)

HB 2234 would have used Climate Commitment Act funds to pay for school utility bills. (Walsh)

HB 2519 would have required utilities to offer discounted rates for schools. (Bergquist)

SB 5858 would have funded Transportation Safety Net for special passengers (students who are homeless, students in foster care, students with disabilities). (Wellman)

SB 6125 would have created an enrollment stabilization "hold harmless." (Wellman)

SB 6310 would have pulled out utilities and insurance and required the state to fund them. (Salomon)

- HB 2636 would have created a task force to identify unfunded mandates and recommend changes. (Rude)
- SB 5875 would have addressed school liability for Washington Laws Against Discrimination. (Wellman)
- SB 5920 would have made changes to the Public Records Act for districts. (Wellman)
- SB 6049 would have exempted the Healthy Youth survey from public disclosure. (C. Wilson)
- SB 6239 would have required arbitration for tort claims against public entities. (Dhingra)
- SB 6263 would have raised the bid limits for school districts. (Muzzall)

BILLS TO HELP SCHOOLS, SCHOOL DISTRICTS DIDN'T PASS

NEXT STEPS

Identify priorities for 2027 and begin working on them over interim:

- FY28 will be a tough fiscal year; unlikely to get any new funding.
- LEA must be addressed for CY28 or it rolls back to CY25 levels.
- What policy bills might be useful?
- Where is WWPS leading (e.g., mobile phone, seal of biliteracy, early learning) and showcase
- Capital budget IS the exception, although breaking the skill center list will be difficult

NEXT STEPS CONTINUED

Meet with legislators and explain some of the damage. In addition, important to tell the story of the Legislature NOT investing in K-12 this year for MSOC, transportation, special education, school staffing IS an ongoing cut to the district.

Invite legislators to spend a day in the life of a superintendent and/or principal, teacher.

Tell the story of:

- Impact of bus depreciation, TTK, LEA
- What continues to be lost, foregone when the state doesn't meet its obligations
- What programs and/or staff will be cut due to Legislative decisions this year

WWPS STRATEGIC PLANNING IN JULY

In June and July, begin discussing what possible priorities the Board will have, and ask staff and me to research so that we can bring forward the opportunities and consequences.

Could this be an opportunity to also meet with legislators, invite them to participate in a session of the planning meeting?

What issues are the most pressing for the Board from a state perspective and how can you share with WASA and WSSDA?

I'm participating in the OSPI K-12 Funding Equity group, Rep. Santos' Big Picture Group, and the SUPES group re: funding equity. What things would you like me to share while participating?