



Jefferson County
School District 509J
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Jefferson County School District 509-J
Monday, May 12, 2025
1st JCSD 509J 2024-2025 Budget Committee Meeting

Hybrid: In-person and Electronic Meeting via Zoom

MEETING LOCATION:

JCSD 509J – SSB Board Room, 445 SE Buff Street, Madras, OR 97741

[ACCESS ZOOM MEETING HERE](#)

Phone: 253 215 8782 US (Tacoma)

Meeting ID: 820 0316 1322 Passcode: 078242

2024-2025 Board of Directors:

Chair Kevin Richards, Vice-Chair Courtney Snead, Laurie Danzuka, Jacob Struck and Regina Mitchell

BUDGET COMMITTEE MEETING MINUTES

REFERENCE DOCUMENTS

Proposed Budget 2025-2026 (110 pages, including index pages and divider pages with photos) and Jefferson County School District 509J Budget PowerPoint Presentation (22 pages) and *“highlights” of the proposed budget as referenced below. Presented by Superintendent Jay Mathisen and CFO Brad Henry.

CALL TO ORDER / ATTENDANCE FOR THE RECORD

JCSD 509J Board Chair Courtney Snead called the budget committee meeting to order at 5:34pm followed by a roll call for committee member attendance. The Board Secretary noted budget committee member attendance for the record.

INTRODUCTIONS/ ATTENDANCE OF BUDGET COMMITTEE MEMBERS

P = Present (9) A = Absent (1) / (8) attended in-person, all others (1) attended *remotely via Zoom

JCSD 509J BUDGET COMMITTEE MEMBERS			
P	Laurie Danzuka, Position 1	P	Demus Martinez, Position 6 (Online)
P	Regina Mitchell, Position 2	P	Sean Gallagher, Position 7
P	Jacob Struck, Position 3	P	Marissa Wilson, Position 8
P	Courtney Snead, Position 4	P	Melissa Irvine, Position 9
P	Kevin Richards, Position 5	A	Danni Katchia, Position 10

It was noted for the record (and for other budget committee members to be aware) that one of the committee members is attending the meeting online, and they welcomed Demus Martinez via Zoom.

ELECTION OF BUDGET COMMITTEE OFFICERS

JCSD 509J Board Chair Courtney Snead called for nominations for the JCSD 509J Budget Committee Chair.

- **Chair**

Marissa Wilson nominated Melissa Irvine for Budget Committee Chair. Melissa Irvine accepted the nomination for the position; with no other nominations a vote was taken and the motion passed unanimously – **APPROVED 9/0 (1 absent)**.

Melissa Irvine began to reside over the budget committee meeting and called for nominations for Vice Chair.

- **Vice-Chair**

Melissa Irvine nominated Marissa Wilson for Budget Committee Vice-Chair, Marissa accepted the nomination, with no other nominations a vote was taken and the motion passed unanimously – **APPROVED 9/0 (1 absent)**.

***BUDGET DOCUMENT “HIGHLIGHTS”**

The following information was provided to the Budget Committee with the JCSD 509J Proposed Budget 2025-2026 document, providing “highlights” of the proposed budget:

- The structure of the document has changed from prior years. Hopefully you find the document easy to read and find the information to be clear yet concise.
- We are budgeting in four funds: General Fund, Special Revenue Funds (grants, student body and food service), Debt Service and Capital Projects. Within these funds we have sub funds to help account for certain items and to present the information a bit more clearly.
- The Introduction section might be the most important section of the document. This section includes information to provide context for the overall budget and the operation of the district. If you do not have the time to look through the entire document, try to read through the "Building the Budget..." document starting on page 10.
- The General Fund Operations sub-fund includes much more detail than other funds on purpose. This is the fund that accounts for our unrestricted funding (state formula funding) and the majority of our operations, including staffing. We show this fund at a high level and then down to the "object" level over multiple years. We provide a financial update covering this fund to the Board each month.

- The remaining funds are included at a higher level as their use is much more restricted, meaning there is much less decision making related to how we use the funds.
- 2025-26 in a nutshell: our formula revenue is higher for 25-26 but our expenditures including PERS are growing faster. This has led to a reduction of service level in both positions and non-personnel funds.
- We are budgeting to start with \$8 million in reserves and ending with just over \$4.5 million in reserves in the general fund operations. Fortunately, we have reserves to allow us to "step-down" over a few years to a service level that better matches our resources. Position reductions have and will continue to happen through attrition as much as possible.

PRESENTATION OF BUDGET MESSAGE

Superintendent Jay Mathisen informed the committee members that there is a budget message from him within the budget document (pages 1-2) they can read through, and he introduced Chief Financial Officer (CFO) Brad Henry to present the proposed JCSD 509J budget for 2025-2026.

PRESENTATION OF BUDGET DOCUMENT

CFO Brad Henry summarized the budget committee meeting and the budget timeline, informing the committee that there is a second meeting scheduled for next week (May 19, 2025), if needed, and the public hearing for the proposed 2025-2026 budget is currently scheduled for the board meeting in June. The budget will need adopted by June 30, 2025 to operate in the next school year.

CFO Brad Henry explained the budget assumptions to include: enrollment, class size, funding level, beginning reserves, ending reserves, total PERS cost and pay increases. He explained the Average Daily Membership weighted (ADMw) and showed the historical data, and informed the committee of the state's projected school fund.

CFO Brad Henry explained the PERS rates, the PERS bonds in 2002 and 2021. The 2002 issue matures in 2027-28 and the PERS rate changes since 2019 compared to districts that did not issue bonds. Further explaining that we will Continue to use reserves to balance into 2025-26; End at 10% of revenues in General Fund, we are fortunate to have reserves to allow us to "step down" to a service level more in line with our resources and the 2025-26 reductions are made through attrition.

The reserves – all general fund and sub-funds were explained, showing historical information from 2018 to present projections.

CFO Brad Henry explained the JCSD 509J Grants and shared with the committee the new opportunities: Steward Program - \$1.1 million per year for next three years; Tribal Grow Your Own –one year - \$200k from Meyer Memorial, and \$200k from Warm Springs which provides KG teacher and EAS to start language immersion program at WSK8. Also ongoing is the Student Investment Account, High School Success, Early Literacy; Title grants, 21st Century, Grow your Own, Preschool Promise, Summer School to name a few. The ESSER and Mentor programs will not be continuing. Federal funding – IDEA (SPED), Title grants include Title 1A (poverty), Title IIA (teacher PD), Title III (ESL), Title IV (Safety and Digital Literacy); Federal funds - \$3.5 million in grants, \$2.4 million Nutrition, \$3.5 million impact aid. Student Success Act funded by the “CAT” tax funds SIA, HSS and Early Literacy. Sharing that the Early Literacy may increase for 2025-26.

CFO Brad Henry shared the FTE from the following funds: SIA, High School Success and Early Literacy. He also shared the program elements of the Steward Program.

Assistant Superintendent Shay Mikalson shared briefly about the Steward Program, we are contracted with the State to be part of this team; sharing how ODE and district have worked together with combined wisdom and priorities of where we are headed academically, noting that areas that have been improved are some things that we are already doing in our district and are important aspects for us to sustain and plan to continue; also highlighting some of the great work that our district is doing across the state. Laurie Danzuka also shared that the relationship that we have is critical for our district to enhance the programs we already have, not adding more.

CFO Brad Henry continued and explained the debt repayment – the Bond will fund WSK8 HVAC and funds in the facility maintenance reserve fund can payoff the note used to fund Ameresco work. The Capital Projects Fund include: Finish Bridges renovation work this summer; finish JCMS roof this summer and continue design/planning of HVAC replacement project at WSK8, where work could begin as early as June, 2026.

In conclusion, CFO Brad Henry directed committee members to the following topics and pages within the budget document:

- Side by side school stats and enrollment – pages 88-89
- FTE multi-year look – page 90
- Replacement lists - pages 91-97
- Formula estimate – pages 99-100

CFO Brad Henry opened up for budget committee discussion, comments and/or questions.

BUDGET COMMITTEE DELIBERATION

JCSD 509J Budget Committee members asked questions and had discussion around the following topics:

- Conversation on the impact of PERS increases.
- Is there a 'district standard' percentage of personnel costs to the entire budget, and where are we in that?
- Cost of living allowance for staff conversation.
- The State has required certain amounts of salaries (industries) in order to get grant funds – does the state request that of school districts? *[The closest we have to that would be the Sped stipends].*
- OSBA used to come out with what the state should be funding per students – do they still do that and where are we at? *[The state does have a Quality Education Committee and they still do that work. Laurie Danzuka also shared that she is a representative from our district that does work on that committee to help to advocate on the behalf of our district and schools for funding as the requests are made to legislature.]*
- FTE – licensed salaries went down, was that due to attrition? [Yes.]

CFO Brad Henry concluded referring to pages 99-100 of the budget document to explain the State formula revenue estimate and the State school fund grant; also directing the committee back to the extensive details of building the budget (pages 10-23) and completed the budget presentation.

PUBLIC COMMENT

Budget Committee Chair Melissa Irvine called for any comments, both written and phone-in regarding the proposed 2025-2026 budget. None were submitted.

APPROVAL AND RECOMMENDATION TO THE JCSD 509J BOARD OF DIRECTORS, OR RECESS 1ST BUDGET COMMITTEE MEETING RECESS OR ADJOURNMENT

With no further questions or deliberation regarding the 2025-2026 proposed budget, the JCSD 509J Budget Committee agreed that there is no need for another meeting (scheduled for May 19, 2025) – based on the proposed budget document presented and all questions being answered satisfactorily, they are prepared to approve the budget this evening.

With that decision, Budget Committee Chair Melissa Irvine called for a motion to approve the proposed budget.

Marissa Wilson made the motion that the Budget Committee of the Jefferson County School District 509J approves the Proposed Budget in the amount of \$102,603,905 and to levy property taxes in the amount of \$4.5871 per \$1,000 of assessed value for operations and to impose property taxes in the amount of \$4,105,979 for debt service on general obligation bonds. The motion was seconded by Jacob Struck. A vote was taken and the motion passed unanimously – **APPROVED 9/0 (1 absent).**

With no further business, Budget Committee Chair Melissa Irvine adjourned the JCSD 509J budget committee at 6:38pm.

Attest:

Tessa Bailey, Executive Assistant / Board Secretary

Melissa Irvine
JCSD 509J Budget Committee Chair

Brad Henry
Chief Financial Officer

Date

Date