



Jefferson County Education Service District

Wednesday, May 7, 2025

Hybrid: In-person and Electronic Meeting via Zoom

IN-PERSON LOCATION:

Jefferson County School District 509J (Board Conference Room)
445 SE Buff Street, Madras, OR 97741

ACCESS ZOOM MEETING HERE

Phone: 253 215 8782 US (Tacoma)
Meeting ID: 871 7623 9054 Passcode: 345343



2024/2025 Board Members: Chair Barbara Ibrahim; Vice-Chair Maurice Langsev; Dani Cowdrey; Joan Starkel; Heidi Casper and Paul May

1st BUDGET COMMITTEE MEETING MINUTES

INTRODUCTIONS OF BUDGET COMMITTEE MEMBERS

P = Present (11) A = Absent (3) / (10) attended in-person, all others (1) attended remotely (via Zoom)

JCESD BUDGET COMMITTEE MEMBERS			
JCESD BOARD MEMBERS			
A	Dani Cowdrey (Position 1 – Ashwood)	P	Lynnsay Jacobs (Position 1 - Ashwood)
P	Maurice Langsev (Position 2 – Culver)	A	Scott Leeper (Position 2- Culver)
	Vacant (Position 3 – Black Butte)	A	Delaney Sharp (Position 3 - Black Butte)
P	Paul May (Position 4 – Madras/WS)	P	Jacob Struck (Position 4 - JCSD 509J) <i>late 5:34pm</i>
P	Barbara Ibrahim (Position 5 – At Large)	P	Mike Knepp (Position 5 - Culver)
P	Heidi Casper (Position 6 – At Large)	P	Regina Mitchell (Position 6 - JCSD 509J)
P	Joan Starkel (Position 7 – At Large)	P	Simon White (Position 7 - JCSD 509J)
		P	Sean McLane (Position 8 - JCSD 509J)

REFERENCE DOCUMENTS:

Jefferson County ESD FY 2025-2026 Proposed Budget Document (71 pages). Jefferson County ESD 2025-2026 Proposed Budget Message Presentation (PowerPoint Presentation – 25 slides)

CALL TO ORDER/PLEDGE OF ALLEGIANCE

JCESD Board Chair Barbara Ibrahim called the meeting to order at 5:30pm, followed by the Pledge of Allegiance.

JCESD Board Chair Barbara Ibrahim called the attendance for each individual budget committee

member and the board secretary noted the attendance for the record.

ELECTION OF BUDGET COMMITTEE OFFICERS:

JCESD Board Chair Barbara Ibrahim called for nominations for Budget Committee Chair.

- **Chair**

Simon White nominated Sean McLane for the JCESD Budget Committee Chair, seconded by Joan Starkel – with no other nominations, a vote was taken and the motion passed unanimously – **APPROVED 10/0** (*3 absent – Dani Cowdrey, Scott Leeper and Delaney Sharp; 1 late – Jacob Struck; and 1 vacancy – JCESD Board Member for Black Butte*).

JCESD Board Chair Barbara Ibrahim called for nominations for Budget Committee Vice-Chair.

- **Vice-Chair**

Maurice Langsev nominated Regina Mitchell, for the JCESD Budget Committee Vice-Chair, seconded by Heidi Casper– with no other nominations, a vote was taken and the motion passed unanimously – **APPROVED 10/0** (*3 absent – Dani Cowdrey, Scott Leeper and Delaney Sharp; 1 late – Jacob Struck; and 1 vacancy – JCESD Board Member for Black Butte*).

[Jacob Struck entered the meeting at 5:34pm, after the roll call and the committee officers nominations]

JCESD Board Chair Barbara Ibrahim handed the meeting over to the new Budget Committee Chair Sean McLane.

PRESENTATION OF BUDGET MESSAGE

Budget Committee Chair Sean McLane called for the presentation of the budget message.

Superintendent Shay Mikalson welcomed the budget committee members and thanked them for stepping up in their role to serve our community. He explained that tonight is an important night for us as we continue to make sure that we try to provide resources that support our staff, that ultimately have impacts across our four component school districts; we are dedicated in the budget that by continuing the strategic priorities that we have had for the last couple of years around our commitment to serve students with special education needs in our four component school districts.

Superintendent Shay Mikalson explained that this proposed budget continues the trend of the majority of our resources - serving children with special needs and technology services, also informing the budget committee members that their questions are welcomed tonight. Their perspective as our charge is to make sure that we are using these resources from our community

in the way has the biggest impact for students, and is the most sustainable way that we can with that.

The Superintendent's budget message is located on page 8 of the JCESD 2025-2026 proposed budget document.

Superintendent Shay Mikalson introduced Brad Henry as one of the best CFO's in the state of Oregon, saying how he appreciates the legwork he has done to put this budget together.

PRESENTATION OF BUDGET DOCUMENT

CFO Brad Henry gave a brief overview of what he will cover during the budget presentation, saying he will go through a few slides and at the end will walk through the actual proposed budget document. CFO Brad Henry explained that everything that is in the slides is in the actual budget document, but there are some things that he wants to highlight/point out, then he will answer any questions that the committee may have, and then will move to a public comment period, and then the budget committee will come to a decision at the end of the night where they will have the opportunity to approve the budget or recess and reconvene for a second budget committee meeting on May 14, 2025 at 5:30pm. When the budget committee approves the budget, the board will hold a hearing, scheduled for the board meeting in June, and after that hearing the JCESD Board will have the opportunity to deliberate and eventually adopt the budget.

CFO Brad Henry explained that the budget has to be adopted by June 30, 2025 for us to operate in the next school year.

CFO Brad Henry presented on the following:

Page 28 – Budget Assumptions

- State School Fund \$11.36 Billion (25-27 Biennium)
- ESD 4.5% of the SSF Share
- JCESD's Share \$2,287,667
- Property Taxes \$449,000

You can find the State estimate on page 70 of the budget document.

The assumptions used for the proposed budget are found on page 28 of the budget document.

Pages 31-33 – The General Fund, the principal sources of revenue from the local tax levy and state basic school support.

Pages 38-40 – Special Revenue Fund.

Pages 43-46 – The State Technical Assistance Grant.

Page 48 – The Debt Service Fund, and

Page 70 – The State School Fund Estimate.

CFO Brad Henry summarized the General Fund Resources and the formula revenue. He explained in detail the budget assumption expenditures (salaries, associated payroll costs and FTE), the historical salaries and associated payroll costs and the ESD proposed resolution services. He also shared about the General Fund Balance Reserves.

CFO Brad Henry explained that the ESD’s only debt is for the PERS bonds issued in 2021, the payments are withheld from the State School Fund payments each month.

To conclude the JCESD Budget Committee presentation, CFO Brad Henry detailed the **proposed 2025-2026 JCESD Budget:**

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	500	Instruction.....	500
Support Services.....	2,774,217	Support Services.....	372,998
Transfers.....	138,000	Other Uses.....	9,000
Other Uses.....	0		
Contingency.....	20,000		
Total.....	<u>\$2,932,717</u>	Total.....	<u>\$382,498</u>
<u>Debt Service Fund</u>			
Debt Service.....	138,000		
Total.....	<u>\$138,000</u>		
		Total APPROPRIATIONS, All Funds . . .	
		<u>\$3,453,215</u>	
Total Unappropriated and Reserve Amounts, General Fund . . .		416,950	
Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .		1,500	
Total Unappropriated and Reserve Amounts, Debt Service Fund . . .		0	
		TOTAL BUDGET . . .	
		<u>\$3,871,665</u>	

In the amount of \$3,871,665 and property taxes for the 2025-2026 fiscal year at the rate of \$0.2398 per \$1,000 of assessed value for operating purposes in the General Fund.

BUDGET COMMITTEE DELIBERATION

Budget committee discussion took place, asking questions and commenting on the proposed budget; the discussion included topics such as:

- Unknown allocations from the state, right now.
- The landscape of the special revenue fund.
- The PERS Bonds and how fortunate we are to have been fiscally responsible to have the reserve fund that we have had.
- Worse-case scenario conversation, noting we will have to reduce going forward.
- The benefit of reserves is we can step-down our service level to match our resources.
- Personnel costs, and the overall FTE looks like growth, it is related to the .5 FTE of the

HR Director, which is not really growth, because one of our local school districts are saying they will pay for that. We are reducing SLPA by .5 FTE, and we're reducing school psychology by .2 FTE. We are reducing those fractional aspects and our tech team is staying the same.

- Discussion about being at our minimum (referring to our reserves) and if there will be reductions.
- Challenges with meeting all the needs of speech services for our four component districts, the number of students identified for speech services are dramatically increasing, followed by questions about why we are getting more identified students.
- Difficulty in hiring speech therapists.
- Things being done right to retain and recruit.
- Identifying the incoming numbers (enrollment numbers, preschool, kindergarten and homeschool).
- A sign of the times right now, with more student needs.
- Potential legislative bills.
- The relationships we have with our districts. They appreciate that we have such excellent staff. The quality of what we deliver matters most in those conversations.

PUBLIC COMMENT

Budget Committee Chair Sean McLane called for any comments, both written and in-person; none were presented or submitted.

With no further questions, comments or discussion, Budget Committee Chair Sean McLane requested final thoughts on the proposed 2025-2026 budget and whether the committee would like to recess until next week for a final decision, if not, he would like to entertain a motion to approve the proposed budget.

The consensus of the budget committee is they are satisfied with their questions being answered, they are very appreciative of the ease and flow of the budget document and they do not feel there is a need to have another meeting to approve the 2025-2026 proposed budget.

APPROVAL AND RECOMMENDATION TO THE ESD BOARD OF DIRECTORS OR RECESS UNTIL MAY 14, 2025.

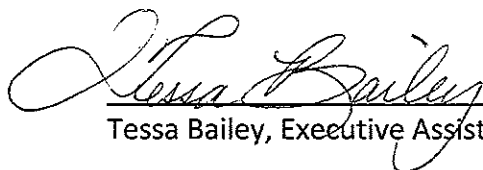
Paul May made the motion that the Budget Committee of the Jefferson County Education Service District approve the budget for the 2025-2026 fiscal year in the amount of \$3,871,665 and property taxes for the 2025-2026 fiscal year at the rate of \$0.2398 per \$1,000 of assessed value for operating purposes in the General Fund. Motion was seconded by Joan Starkel and passed unanimously – **APPROVED 11/0** (3 absent – Dani Cowdrey, Scott Leeper and Delaney Sharp and 1 vacancy – JCSSED Board Member for Black Butte).

ADJOURNMENT

It was noted that there is no need for the 2nd Budget Committee meeting schedule for next week, Wednesday, May 14, 2025.

With no further business, Budget Committee Chair Sean McLane adjourned the Budget Committee Meeting at 6:35pm.

Attest:


Tessa Bailey, Executive Assistant


JCESD Budget Committee Chair Sean McLane


JCESD Chief Financial Officer Brad Henry

05/27/2025
Date

5-27-25
Date