



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

BUDGET COMMITTEE MEETING MINUTES

District Office Santiam Room

May 14, 2026 ~ 6:00 pm

Budget Committee Members Present: Scott Knox, Karen Odenthal, Randy Forrette, Michael Taylor, Creshea Hilton, Veronica Hunter, Fritz Jenkins

Budget Committee Members Absent:

Board Members Present: Erin Cramer, Mark Henderson, Coral Ford, Mackenzie Strawn, Mike Wagner, Brunk Conley

Board Members Absent: Alisha Oliver

District Staff Present: Lee Loving, Rhonda Allen, Sara Silbernagel, Tonia Whisman, Steve Pederson

1) CALL TO ORDER

The NSSD Board Chair, Mackenzie Strawn, called the meeting to order at 6:00 pm.

2) WELCOME AND INTRODUCTIONS

All attendees introduced themselves and indicated their connection to the school district.

3) ELECT BUDGET COMMITTEE CHAIRPERSON

The NSSD Board Chair Strawn asked for nominations and/or volunteers to serve as the Budget Committee Chairperson. Randy Forrette nominated Karen Odenthal. Mark Henderson seconded. Coral Ford nominated Randy Forrette. Erin Cramer seconded. All were in favor.

4) APPROVAL OF MAY 8, 2025 MEETING MINUTES

Brunk Conley made a motion to approve the minutes from last year's meeting, and Mike Wagner seconded the motion. All were in favor.

5) SUPERINTENDENT'S MESSAGE

Superintendent Lee Loving thanked the committee for their service and read aloud his 2026-27 budget message.

Mr. Loving shared the Board's adopted vision and mission and introduced the Strategic Plan. He reviewed the projected enrollment for the 2026-27 school year, mentioning that the District is trying to be fiscally responsible while budgeting funds for 2,015 student ADMr and 2,468.18 student ADMw. There are many unknowns, including the current and future Executive and Governmental orders, classified contract negotiations, and enrollment numbers. The District has made FTE reductions, eliminated all out-of-state

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professional development for a second year, and adjusted contracts, including curriculum purchasing and professional development contracts. Mr. Loving mentioned that the District is preparing for increased PERS rates and unemployment benefits. The Long-Range Facility Plan completed assessments funded through grants. The District strives to maintain quality programs and graduates who are future-ready.

6) BUDGET PRESENTATION

Mr. Loving reviewed the Adoption Budget process and discussed aligning resources with NSSD priorities. He discussed the new District Vision and Mission as well as the “Becoming Future Ready” District priorities. He also introduced and discussed the Contingency Funds and the Unappropriated Fund Balance, as outlined in Board Policy DBDB. Mr. Loving reviewed Board policy DBDB, regarding Ending Fund Balance. Mr. Cramer asked for a clarification of the policy and its meaning in general terms. Ms. Odenthal asked about 7% of actual annual revenues. Mr. Wagner mentioned the importance of having the fund balance.

Business Director Rhonda Allen thanked the committee for their time and service. Ms. Allen spoke about how the budget is a financial plan and works with the Board if any modifications are needed. Ms. Allen presented an overview of the 2026-27 budget (all committee members received a binder with all budgetary documents before the meeting). In the back of the binder are an appendix of acronyms and a glossary. She began with basic information on budgets, account structure, and fund types. Ms. Allen also explained the expenditure account structure and fund types. She reviewed how the SSF is a changing document and how the SSF is calculated. The SSF includes weights (ADM_r raw number, ADM_w includes additional weights). Each weight is worth different amounts. She explained our estimated ADM_r, ADM_w, General Fund revenues, and expenditures. Each student brings in about \$11,496, not including weights. Ms. Allen reviewed the District's budget and staffing assumptions along with the PERS rate increase for the coming year. Reserves for PERS, textbooks, and unemployment are vital to retaining staff and avoiding future cuts. The increased property insurance, transportation, and staffing costs were also discussed. The board also agreed to reduce the General Fund Contingency to balance the budget. Ms. Allen reviewed the General Fund revenues. Mr. Loving and Ms. Allen explained how the District receives revenue from different sources. Mr. Loving reviewed that District classified employees are eligible for unemployment benefits. The District is currently in negotiations with the Classified union. Ms. Allen explained the upcoming PERS costs for the upcoming years. Ms. Allen reviewed the General Fund expenditures for Instruction and Support Services, followed by an overview of all locations. About half of the Contingency fund will be used to preserve staffing and current programs in the 2026-27 school year. Ms. Allen also explained Contingency and Unappropriated Funds. Mr. Conley discussed how important it was that NSSD had and used our Contingency funds. Everyone who wants to work has a job; everyone is important. Ms. Allen corrected her explanation of ADM FTE and

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absences. Ms. Allen reviewed the General Fund expenditures for each building, followed by a District-wide overview. Ms. Allen wanted to highlight the Special Education program student and staff numbers. She provided a comprehensive analysis at the building and district levels. This included budget, SpEd child count, teacher, and classified FTE. Ms. Allen explained Maintenance of Effort within Special Education and Resolution funds with Willamette ESD/Local Service Plan. She presented the Special Revenue Funds, including reserves, SIA, and HSS/M98. Ms. Allen then explained Debt Service, Capital Project funds, and the projects funded by these accounts. Lastly, Ms. Allen reviewed our Trust and Agency Funds.

7) **DISCUSSION**

Ms. Odenthal praised Ms. Allen's great work. Mr. Forrette appreciates all that Mr. Loving and Ms. Allen are doing for the District. Mr. Henderson appreciates the District's solid approach. Ms. Odenthal noted that the budget remains student-focused. Mr. Strawn mentioned that the contingency fund was reduced to retain staff, but the Board hopes to increase it in the future. Mr. Conley addressed the committee members in hopes that they would serve as ambassadors, and promote the positives within the committee and the District. Mr. Wagner commented on attendance rates and their importance. Mr. Cramer commented on the importance of affordable housing.

8) **CALL FOR MOTION**

Mackenzie Strawn made a motion that the Budget Committee of the North Santiam School District approve the proposed 2026-2027 Budget of \$58,114,931. Mark Henderson seconded the motion and the budget committee voted unanimously to approve.

- 9) Mike Wagner made a motion that, furthermore, the Budget Committee approves the permanent rate tax of \$4.3973 per \$1,000 value in support of the General Fund. This tax rate is expected to generate \$8,253,000 in taxes. Also, the Budget Committee of the North Santiam School District approves \$2,400,000 for debt service for general obligation bonds, which, for the purpose of Article XI Section 1-1b of the Oregon Constitution, is excluded from the education rate limitation. Brunk Conley seconded the motion, and the budget committee voted unanimously to approve.

Adjourn

The Committee Chairperson acknowledged no need for an additional Budget Committee meeting and adjourned at **8:22 pm**.

Links to Agenda: <https://meetings.boardbook.org/Public/Agenda/1548?meeting=745311>

Livestream video: <https://www.youtube.com/watch?v=1LXtEKyhvLs>

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