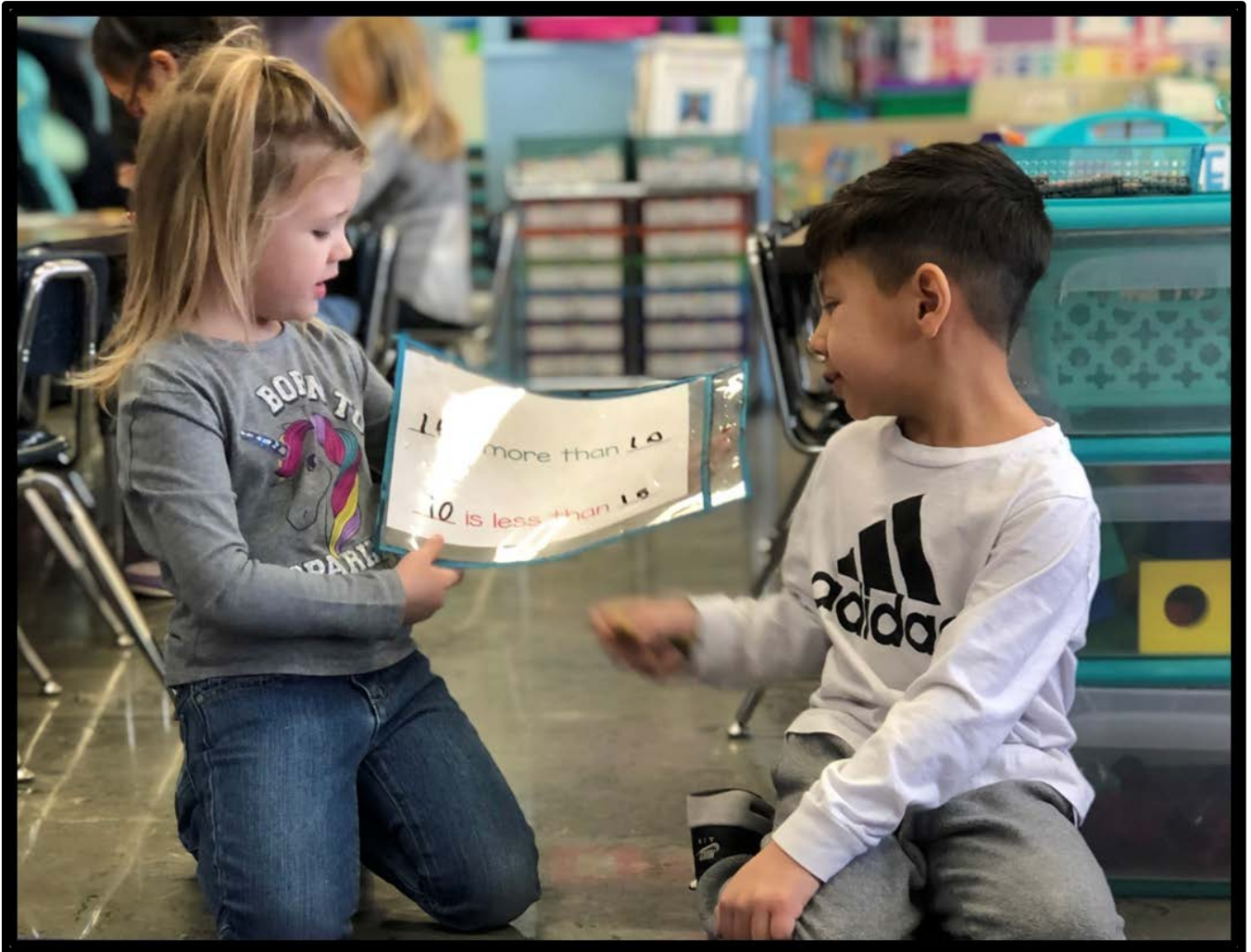




Jefferson County School District 509J

UNITE. ENGAGE. SOAR.



Uniting to Empower Culturally-Enhanced Learners to Shape the World!

2020 – 2021 PROPOSED BUDGET

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**Jefferson County
School District 509J**
UNITE. ENGAGE. SOAR.

2020-2021 PROPOSED BUDGET

Ken Parshall, Superintendent

Martha Bewley, Chief Financial Officer

April 6th, 2020



Uniting to Empower Culturally-Enhanced Learners to Shape the World!

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Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

EXECUTIVE SUMMARY



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About the District

Jefferson County School District 509J serves a large percentage of the population of Jefferson County and a small percentage of the population of Wasco County. Jefferson County covers 1,791 square miles, located in the north central part of the state of Oregon just east of Mount Jefferson after which the county was named. The district serves a portion of the county's approximately 25,000 people and 9,000 households. The district office is located in the Jefferson County seat of Madras and also serves students from Metolius, Warm Springs, Simnasho, Gateway, Willowdale, and Antelope.

The two Counties owe much of their agricultural prosperity to the railroad which was completed in 1911, and to the development of irrigation projects in the late 1930s. Agriculture is the predominant source of income, with vegetable, grass and flower seeds, garlic, mint and sugar beets cultivated on some 60,000 acres of irrigated land in Jefferson County. Jefferson and Wasco Counties also have vast rangelands and with 300 days of sunshine and a low yearly rainfall, fishing, hunting, camping, boating, water-skiing and rock hunting are major tourist activities.



The major landowners in Jefferson County are the Forest Service, which manages National Forest System Lands that comprise 24% of the county, and the Confederated Tribes of Warm Springs – Warm Springs Reservation that comprise 21% of the county.

Jefferson County School District 509J is committed to seeing every student realize their full potential while receiving a top-tier education. Our mission is: Uniting to Empower Culturally-Enhanced Learners to Shape the World. Our small Central Oregon community is rich in culture and beauty, providing some of the greatest assets Oregon has to offer. You'll find breathtaking views, an abundance of outdoor activities and

plenty of unique and enriching community events. It’s the perfect place to make an impact on the world, one student at a time.

The Jefferson County School District 509J serves approximately 2,900 students in grades K-12. Under Oregon law, school districts are empowered to provide educational services for the children residing within its boundaries. The district performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and, transporting and feeding students in accordance with district, state, and federal programs. The district schools include three elementary schools, one middle school, two K-8 schools, and two high schools. A five-member school board, elected to four-year overlapping terms by the voters residing within district boundaries, governs the district.

The School Board

School board members are volunteers and serve “at large”; they reside within the district’s boundary and represent all students in the district rather than a specific geographic area or school boundary. The primary role of the school board is to establish policies that give the district direction to set priorities and achieve its goals. This is accomplished in partnership with the superintendent who implements policies and programs to meet the learning needs of all students. The school board also hires and evaluates the superintendent and adopts and oversees the annual budget.



Jamie Hurd (Board Chair), Kevin Richards, Tom Norton Jr., Courtney Snead, Laurie Danzuka (Vice Chair)

District Leadership

Superintendent	Ken Parshall
Chief Financial Officer	Martha Bewley
Human Resources	Randy Bryant
Curriculum and Instruction	Melinda Boyle
Technology Services	David Hicks
Operations	Vacant
Special Programs	Barbara Garland

School Leadership

Buff Elementary School Principal	Billie White
Madras Elementary School Principal.....	Chris Wyland
Metolius Elementary School Principal	Adam Dietrich
Big Muddy K-8 School Principal	Melinda Boyle
Warm Springs K-8 Academy Principal	Bambi Van Dyke
Jefferson County Middle School Principal	Simon White
Madras High School Principal	Brian Crook
Bridges High School Principal	Jason Weeks

District Vision and School Board Goals

The district is committed to the success of every student in each of our schools. In order to achieve this goal, the district has maintained a focus on three district priorities: Implement Professional Learning Communities, Implement Job-Embedded Professional Learning, and Engage Family Members.

The district is committed to providing every student access to excellent educational opportunities, helping every student achieve academic growth, and doing what it takes to help every student graduate. These goals guide staff in developing measurable outcomes and action plans.

- Goal 1 **Implement Professional Learning Communities (PLCs)** in all schools.
Provide protected time weekly for collaborative teams of teachers to meet in PLCs.

Ensure that every teacher/teacher team develops and implements common unit plans (aligned to state learning standards), utilizing common unit assessments.

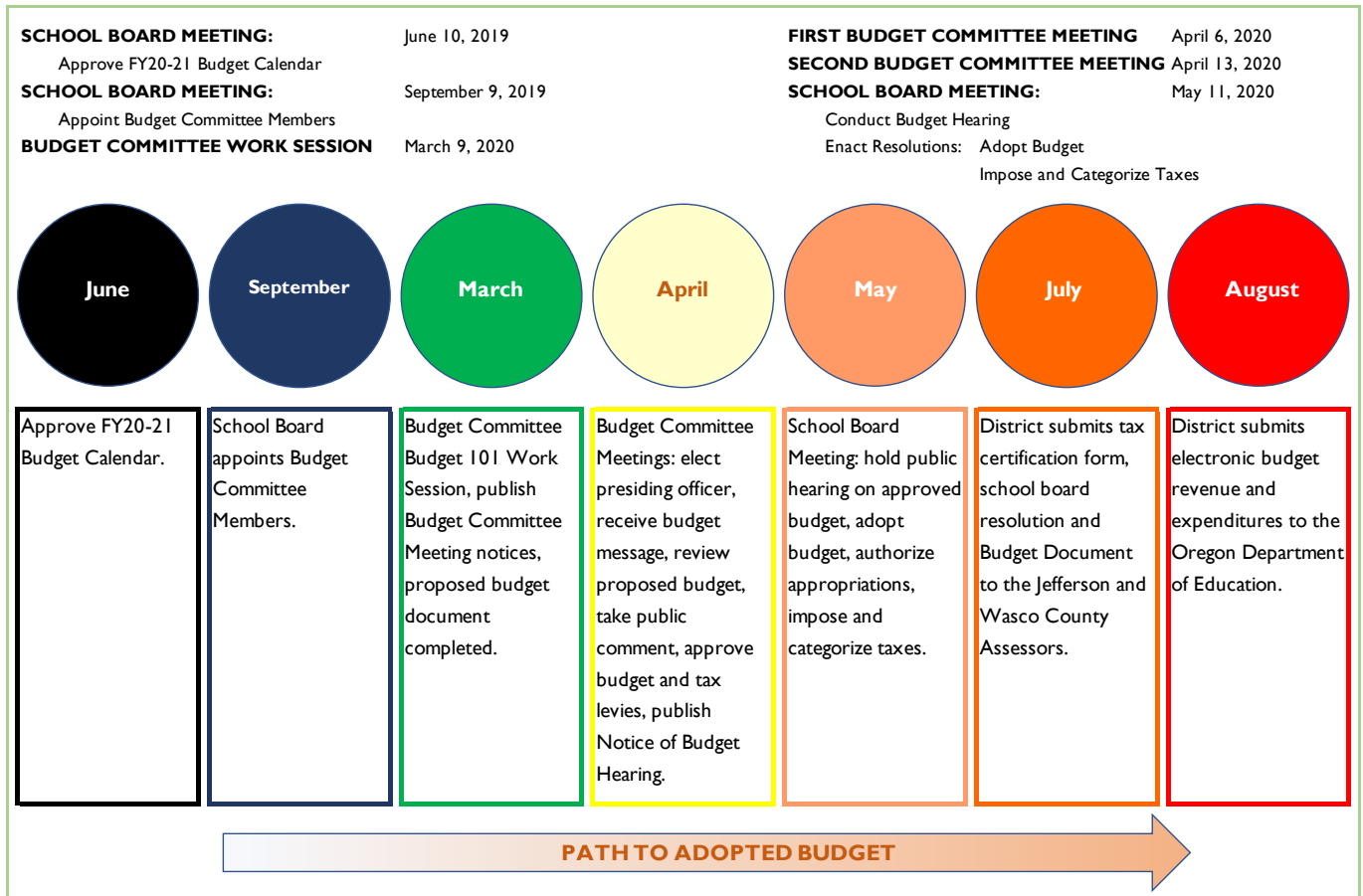
Develop leadership capacity in School Learning Coordinators and PLC Facilitators to assist the principal in implementing highly effective PLCs in each school.
- Goal 2 **Implement Job-Embedded Professional Learning** in all schools, focused on developing capacity in every teacher to deliver research-based instructional strategies, participate effectively in a Professional Learning Community, and differentiate instruction to meet the learning needs of individual and groups of students.
- Goal 3 **Engage Family Members** as partners in improving student learning.
Provide monthly “Family Engagement” events in order to build relationships and partnerships between school staff, students and family members

Provide opportunities for family members to receive information about what students are asked to learn, student progress on learning standards, and supports and extensions provides to students.

Budget Process

The district annually prepares a budget in accordance with requirements prescribed in Oregon's local budget law, which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

2020-21 Budget Calendar



2020-21 Budget Message

Dear Budget committee, parents, students and members of our communities:

It is my privilege to present to you the Jefferson County School District 509J's Proposed Budget for fiscal year 2020-2021.

The Jefferson County School District 509J ("the District") was formed in 1963 and serves approximately 2,900 students through one of the four elementary schools, two K-8 schools, one middle school and two high schools that it currently operates. The District currently employs a total of 647 full-time, part-time and substitute employees.

This Proposed 2020-2021 \$72,684,788 budget reflects the priorities set by the Board of Directors and our staff, students, parents and community. The Jefferson County District is dedicated to the continued improvement of student outcomes. The budget presented for the 2020-21 school year is aligned to the goals of increased graduation rates, increased growth and achievement in literacy, increased growth and achievement in mathematics, and increased attendance. In addition, the budget supports the work identified in the Strategic Plan and the present Action Plan; both of which were developed through extensive stakeholder feedback.

BUDGET PRIORITIES

Priorities reflected in this budget include recruiting, developing, and retaining the best teachers, administrators, and support staff to work with students in every school. This is supported through general fund, general sub funds, grant funds and strategic initiative resources. New investments in the budget for 2020-21 include:

- Elementary music teachers
- Class size ratio reduction for first and second grade to 22 students from 25 students
- 4 Instructional Coaches
- 4 Intervention Teachers
- 2 Elective Teachers
- 3 FAN Advocates
- 1 Drug and Alcohol Counselor
- 1 School Nurse
- American Sign Language interpreter position
- Purchase of 4 buses for student transportation
- Metolius cafeteria remodel

CHALLENGES

Challenges we face in the upcoming budget:

- Recent economic downturn and impact on:
 - PERS investments and PERS rates
 - Commercial Activity Tax and Student Investment Account
- Legislation with potential financial impact

CONTINGENCY & ENDING FUND BALANCE

Jefferson County School District board policy calls for a 10%-15% general fund reserve balance. The proposed budget exceeds the established board policy at 15.89%.

SUMMARY

Our plan is aligned to improving student outcomes and attracting and retaining staff. We have added some strategic investments while maintaining a conservative approach to the budget due to the aforementioned challenges.

Sincerely,



Ken Parshall
Superintendent

Budget at a Glance

The Jefferson County School District 509J proposed budget beginning July 1, 2020 and ending June 30, 2021 includes actual audited figures from 2016-17, 2017-18, 2018-19, the final amended budget for 2019-20, and proposed budget for 2020-21. The budgets presented in this document include all governmental funds for which the Board is legally responsible. The budgets in this document are organized by fund as follows:

Governmental Fund Types

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds

Budgets are presented on the modified accrual basis of accounting for all governmental fund types. This is consistent with Generally Accepted Accounting Principles (GAAP). Unencumbered annual appropriations lapse at the end of each fiscal year. A commitment of fund balance is established for all encumbered amounts and carried forward into the next year.

The budget is designed to help assure fiscal integrity and efficiency and to provide accountability for public funds. All school principals and department directors are required to monitor their budgets to assure that expenditures do not exceed appropriations. Users of budgeted accounts are provided with detailed information to help facilitate this task. In addition, the Business Department is tasked with monitoring all district accounts and establishing controls over expenditures.

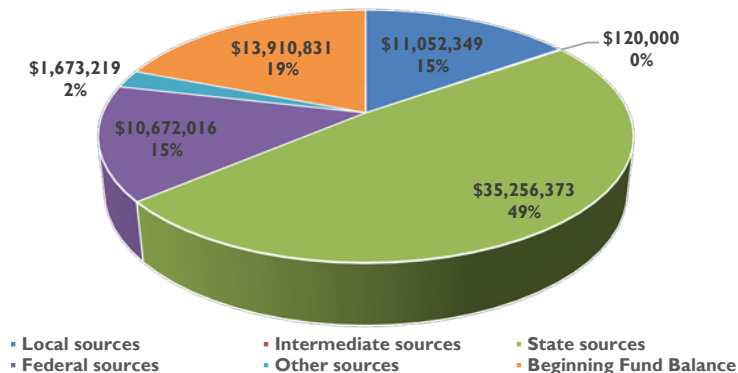
The 2020-21 proposed budget for all funds is \$72,684,788, an increase of \$2,828,720 or 4.05%, from the 2019-20 budget.

The General Fund represents 73.3% of the 2020-21 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from three main sources: local property taxes, the State School Fund (primarily funded through Oregon's state income tax), and Impact Aid. The Capital Projects Fund represents 2.3% of the 2020-21 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Projects Fund revenues come primarily from the following sources -proceeds from the sale of bonds, bond premium, interest earnings, and capital project grants.

Resources

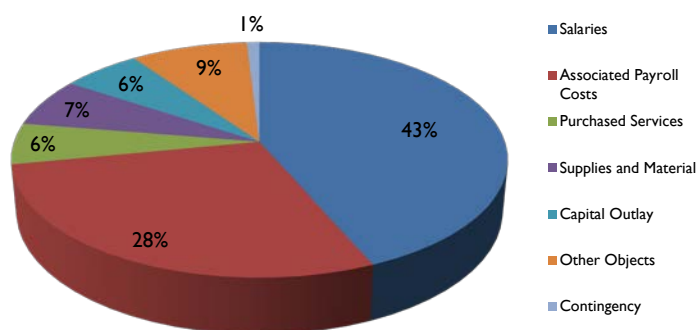
Resources in 2020-21 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2020-21, the proposed resources for all funds totals \$72,684,788, an increase of \$2,828,721 or 4%, compared to the 2019-20 adopted budget. In 2020-21, the primary source of revenue for all funds is state sources, totaling \$35,256,373 or 49% of all sources. Local sources, primarily property taxes, totaling \$11,057,349 or 15% of all sources and federal revenue totaling \$10,667,016 or 15% of all sources, are the other major funding sources. Together, local and state sources comprise \$46,313,722 or 64% of all sources.

The district estimates that all of its governmental funds will receive approximately 49 percent of its resources from the state, 11 percent from property taxes, 15 percent from federal sources, 19 percent from beginning fund balance and the remaining amount from other sources.



Requirements

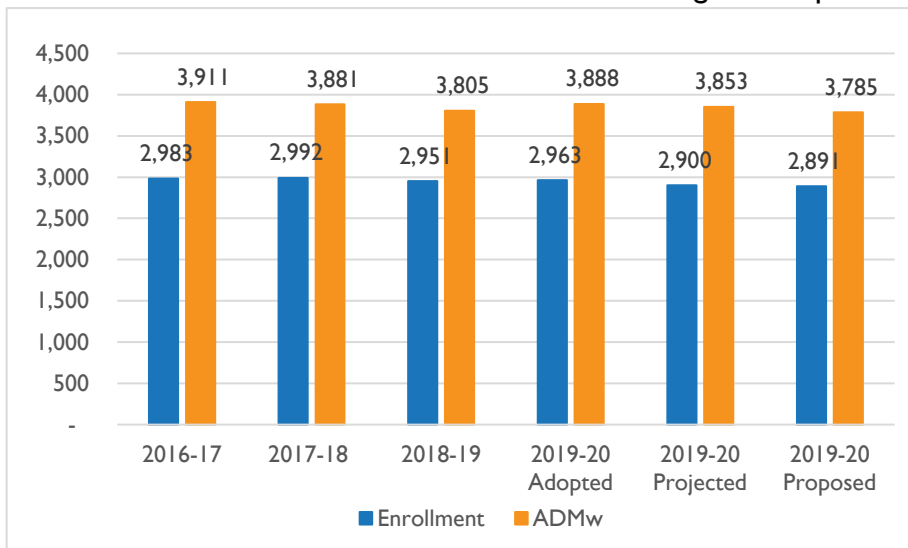
The largest requirement in the district's budget for all funds are salaries and associated payroll costs. Proposed budget requirements for all funds in 2020-21 increased by \$2,828,721 or 4% to \$72,684,788, compared to the 2019-20 adopted budget. Salaries and associated payroll cost comprise \$43,507,721 or 72% (excluding reserves) and increase of \$1,728,651 or 4%, compared to the 2019-20 adopted budget.



Student Enrollment

State School Fund

The district's budgeted resources and requirements are based on the number of projected students. A major component of the district's State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. Comprised of the legislative appropriation for K-12 education and local revenues, these funds are allocated to each school district through a complex funding formula. The formula takes many factors into consideration but is based primarily upon the weighted average number of students attending district schools. The "Average Daily Membership Weighted" is the average of all students' membership days as a proportion of the school year and other weighting factors, such as the number of ELD and Special Education students being served, and the number of students navigating poverty.



Extended ADMw in 2020-21 is projected at 3,785. Historically, the district averages about 1.3 ADMw per student enrolled. Projected 2020-21 rates per ADMw are \$8,572 an increase of \$264 or 3.2% compared to projected 2019-20 rates of \$8,308.

Property Taxes

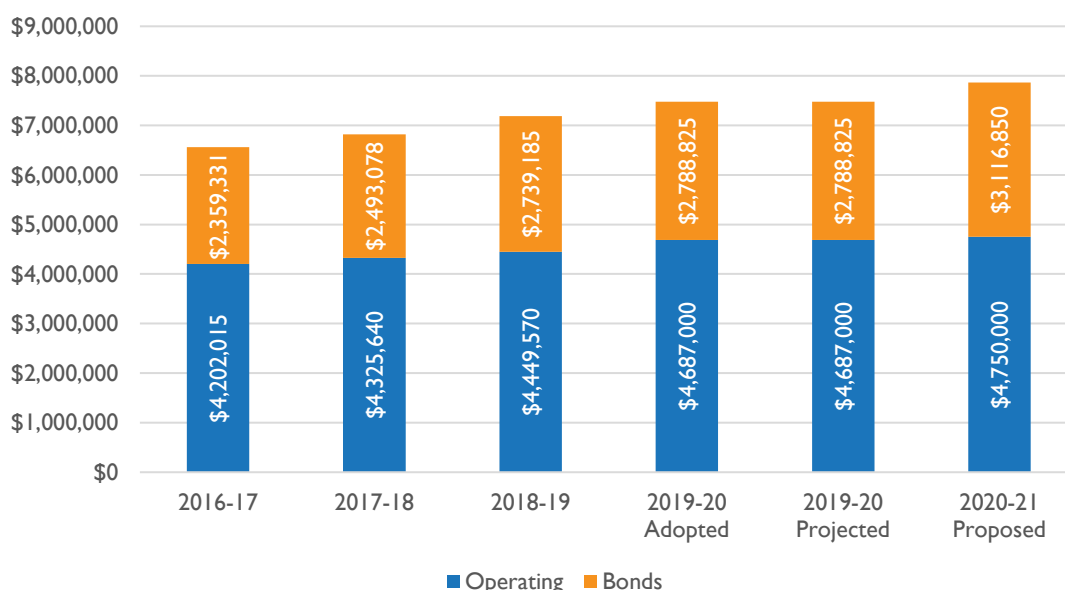
The following table presents the total assessed value of property within the district's boundaries for the four previous years and the current year based on actual values as of July 1.

ASSESSED VALUES OF TAXABLE PROPERTY

Fiscal Year	M5 Real Market Value	Total Assessed Valuation	Urban Renewal Excess	Assessed Value Used to Calculate Rates	Change in Assessed Value
2015-16	1,152,298,861	965,757,522	23,978,363	941,779,159	47,263,821 5.28%
2016-17	1,227,277,647	986,958,873	24,278,096	962,680,777	20,901,618 2.22%
2017-18	1,351,122,435	1,019,433,886	26,675,246	992,758,640	30,077,863 3.12%
2018-19	1,516,186,422	1,055,779,058	30,416,094	1,025,362,964	32,604,324 3.28%
2019-20	1,668,931,860	1,104,926,246	33,020,744	1,071,905,502	46,542,538 4.54%

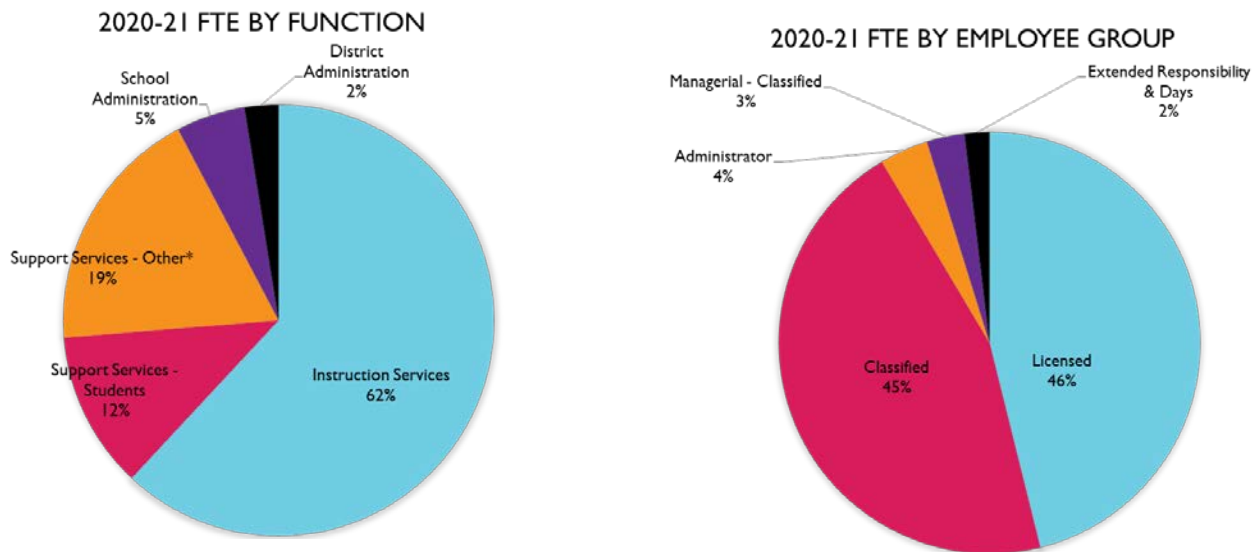
The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district's permanent rate is \$4.5871 per \$1,000 of assessed value. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments. Tax levies of bonded debt fall outside of the limits of Measure 5. On May 15, 2012, voters approved a \$26,700,000 bond measure to provide funds to improve school facilities in Madras and Metolius, build a performing arts center, a stadium, and to pay for half of the cost of constructing a K-8 school in Warm Springs.

TOTAL PROPERTY TAX



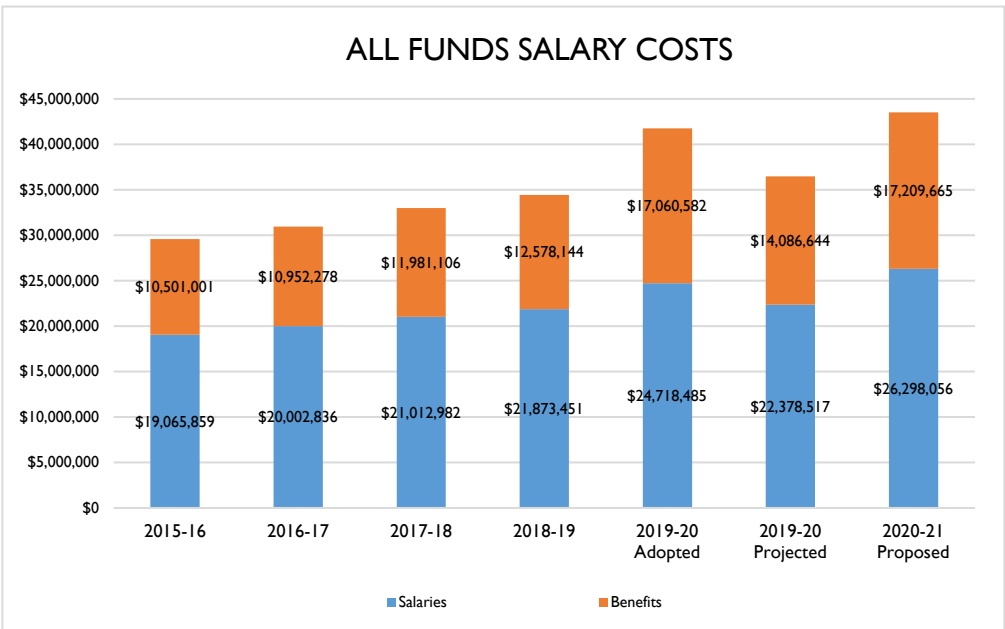
Staffing

A full time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. Employee contract years range from 179 day to 260 day work years. The proposed budget includes full time equivalents (FTE) within General Fund and Special Revenue Funds totaling 482.83 a 3.97% increase from 2019-20 adopted budget. Since employee compensation is the largest single expense incurred by the district, the district administration reviews and updates the school allocation guidelines on a yearly basis to ensure that all school staffing is aligned with student enrollment, demographics and district priorities. The following reflects estimates for full time equivalent position resource allocations.



* Custodial, Food Services, Maintenance, Technology & Transportation

Employee salaries and benefits (associated payroll costs) represents 72% of total requirements and are proposed at \$43,507,721 for 2020-21, an increase of \$1,728,651 or 4% compared to 2019-20 adopted budget for all funds.



Long Term Debt

GENERAL OBLIGATION BONDS

In May 2012 voters of the district passed a \$26,700,000 bond issue for improvements to school facilities in Madras and Metolius and to pay for half of the cost of constructing a K-8 school in Warm Springs. On May 23, 2013, the district issued \$24,835,000 in general obligation and refunding bonds (General Obligation and Refunding Bonds, Series 2013). Of this issue, \$15,960,000 was issued to finance the improvements to school facilities in Madras and Metolius. The remaining funds were used to refund the March 15, 2002 general obligation bonds.

On July 23, 2013, the district issued the remaining \$10,740,000 in general obligations bonds approved by voters in May 2012. The proceeds were used to fund half of the cost of constructing a new Warm Springs K-8 school, in a joint project with the Confederated Tribes of Warm Springs.

On February 25, 2020 the district issued federally taxable general obligation refunding bonds of \$24,680,000 to partially refund outstanding bonds of the Series 2013 General Obligation with a true interest cost of 2.09% and an average coupon rate of 1.97%. The net proceeds after payment of underwriting fees and other issuance costs were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments of the May 23, 2013 and July 23, 2013 general obligation bonds. The refunding reduced total debt service by \$2,176,394 and obtained an economic gain defined as the difference between the present values of the debt service payments on the old and new debt of 8.82%.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Year of Maturity	Series 2013		Series 2020		Total
	Principal	Interest	Principal	Interest	
2020-21	1,670,000	202,000	800,000	455,022	3,127,022
2021-22	1,795,000	135,200	840,000	444,094	3,214,294
2022-23	1,445,000	57,800	285,000	432,451	2,220,252
2023-24			1,830,000	428,359	2,258,359
2024-25			1,915,000	401,074	2,316,074
2025-26			1,995,000	370,606	2,365,606
2026-27			2,080,000	336,970	2,416,970
2027-28			2,170,000	299,821	2,469,821
2028-29			2,265,000	259,264	2,524,264
2029-30			2,370,000	214,666	2,584,666
2030-31			2,470,000	166,816	2,636,816
2031-32			2,585,000	115,218	2,700,218
2032-33			2,700,000	60,183	2,760,183
	<u>4,910,000</u>	<u>395,001</u>	<u>24,305,000</u>	<u>3,984,544</u>	<u>33,594,545</u>

PENSION OBLIGATION BONDS

On October 31, 2002, the district participated in the OSBA Pension Bond Pool (Series 2002 OSBA Limited Tax Pension) to finance the district's estimated PERS unfunded liability. The district issued \$12,506,637 in debt as part of the pooled issuance. Except for the payment of its pension bond payments and additional charges when due, each school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS.

Bond proceeds were paid to the Oregon Public Employees Retirement System. An intercept agreement with the State of Oregon was required as a condition of issuance; therefore a portion of State School Fund support is withheld on a monthly basis to repay debt.

On January 31, 2012 the district participated with six other school districts to issue the OSBA Limited Tax Pension Refunding Obligations Series 2012 to advance refund the 2021 debt service obligation of the Series 2002 OSBA Limited Tax Pension Issuance. The District issued \$835,000 in debt as part of the \$22,000,000 pooled issuance. As a result, the 2021 portion of the Series 2002 OSBA Limited Tax Pension is considered to be defeased.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

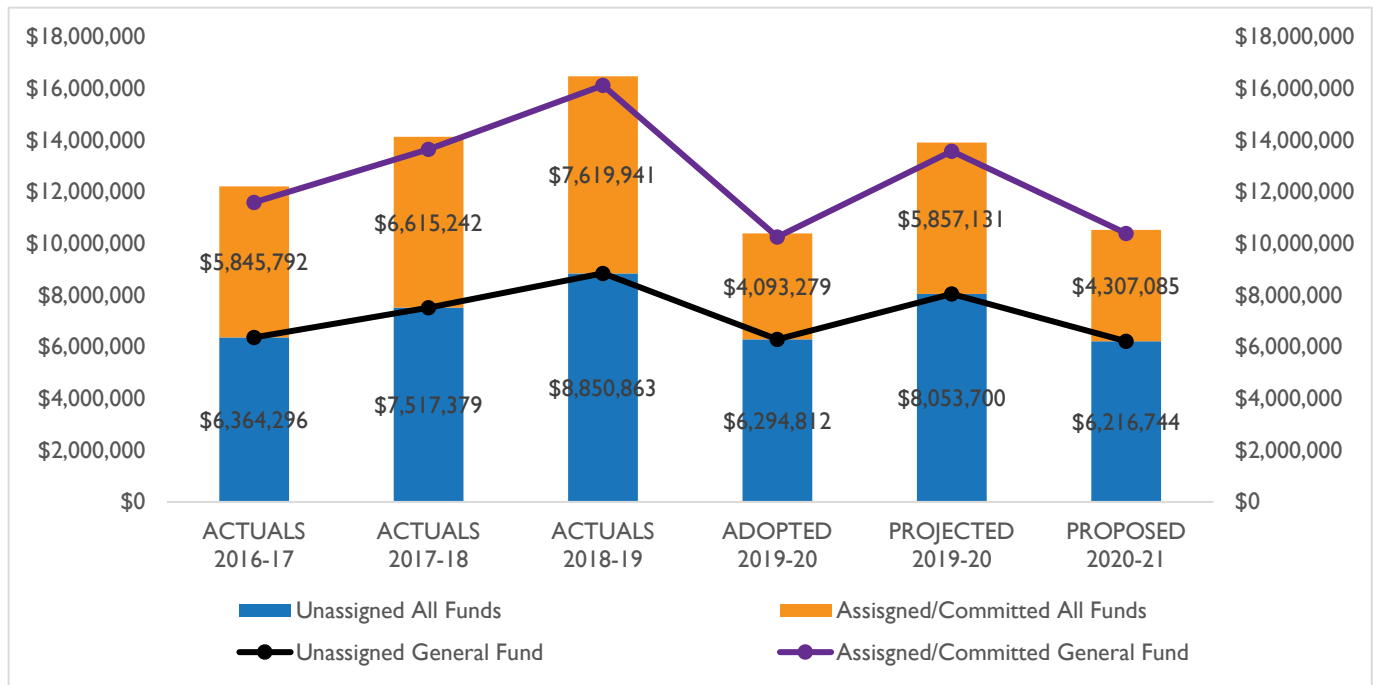
Year of Maturity	Series 2002		Series 2012		Total
	Principal	Interest	Principal	Interest	
2020-21	-	468,507	880,000	24,200	1,372,707
2021-22	945,000	468,507	-	-	1,413,507
2022-23	1,065,000	416,721	-	-	1,481,721
2023-24	1,195,000	358,252	-	-	1,553,252
2024-25	1,340,000	291,930	-	-	1,631,930
2025-26	1,490,000	217,560	-	-	1,707,560
2026-27	1,655,000	134,865	-	-	1,789,865
2027-28	775,000	43,013	-	-	818,013
	<u>8,465,000</u>	<u>2,399,355</u>	<u>880,000</u>	<u>24,200</u>	<u>11,768,555</u>

Fund Balances

Fund balances are the residual dollar amounts left after all revenues, expenditures, and other financing sources and uses are accounted for using Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board.

Fund balances are a key measuring point for assessing the financial health of the District, particularly over the course of many years. Fund balances are directly connected to the primary components of financial position and progress using Generally Accepted Accounting Principles (GAAP). Fund balances over time provide a basis for understanding how well the District lives within its means and maintains the financial integrity of operations especially within the General Fund.

Statement No. 54 of the Governmental Accounting Standards Board: *Fund Balance Reporting and Governmental Fund Type Definition* was implemented in July 1, 2011 to improve the usefulness, understandability and comparability of governmental fund balance information. The district reports fund balance using the following categories:

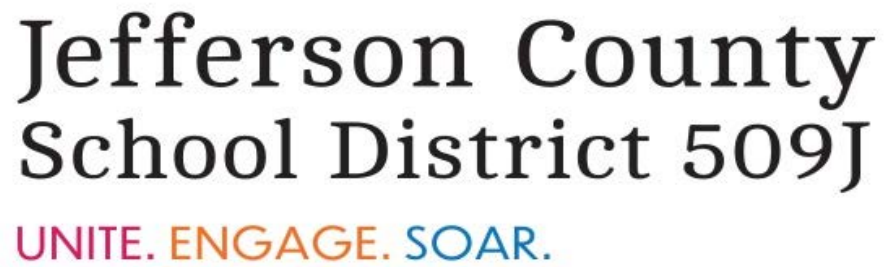


Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority.

Assigned: The assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned: The unassigned fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications. Amounts available for any unplanned and foreseen purposes.

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A collage of 12 photographs showing various groups of people, including students and adults, posing in a classroom or school setting. The photos capture moments of group activities, individual portraits, and group photos with students wearing costumes like Minnie Mouse ears and Star Wars shirts. One photo features a large banner that reads "YOU ARE SO LOVED!".

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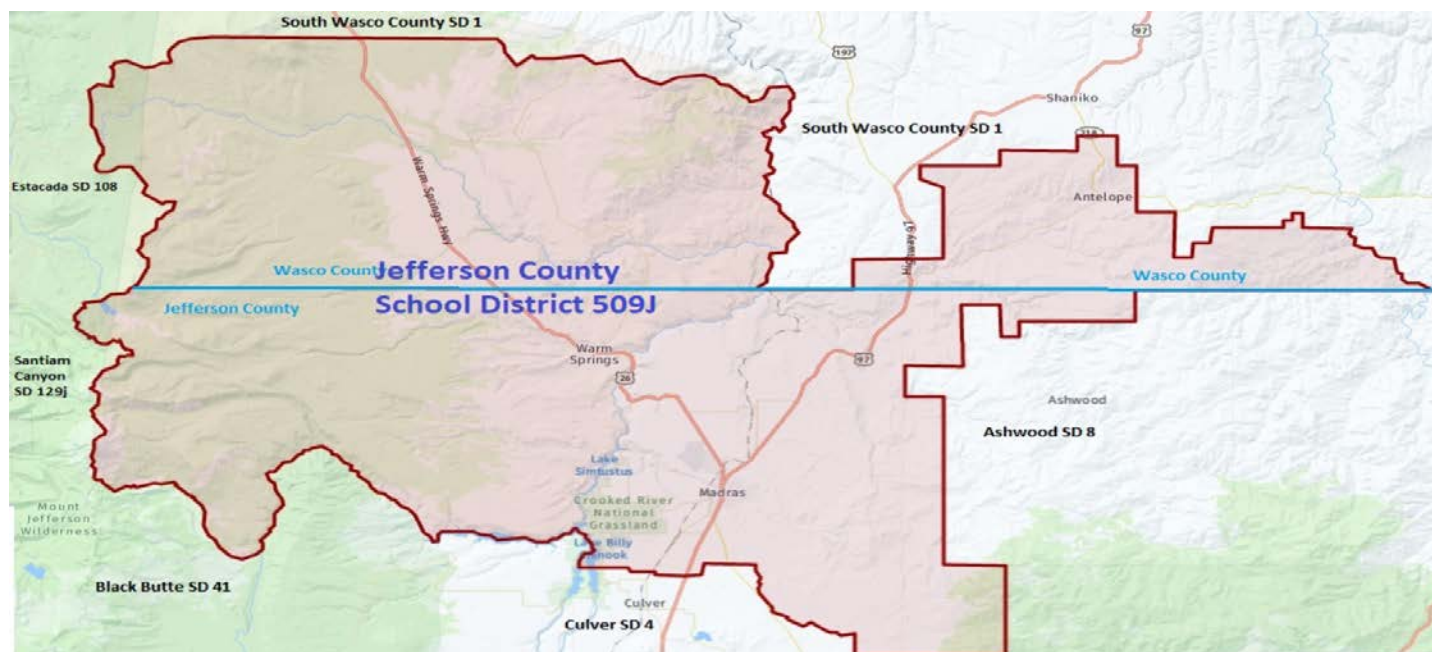
The District

The Jefferson County School District 509J, a political subdivision of the State of Oregon, was organized under provision of Oregon Statutes pursuant to ORS Chapter 332 in 1962 to provide educational services. Jefferson County School District 509J serves a large percentage of the population of Jefferson County and a small percentage of the population of Wasco County. Jefferson County covers 1,791 square miles, located in the north central part of the state of Oregon just east of Mount Jefferson after which the county was named. The district serves a portion of the county's approximately 25,000 people and 9,000 households. The district office is located in the Jefferson County seat of Madras and also serves students from Metolius, Warm Springs, Simnasho, Gateway, Willowdale, and Antelope.

Under Oregon state law, a school district is a municipal corporation empowered to provide elementary and secondary educational services for children residing within its boundaries. The district performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and transporting and feeding students in accordance with district, state, and federal programs. The district operates as a tax-exempt financially independent entity under Section 170 of the Internal Revenue Code. The school board is accountable for all fiscal matters that significantly influence delivery of services.

The district provides a full range of educational services to about 2,900 students in grades kindergarten through twelve. Total enrollment has remained relatively flat over the last ten years. Students attending the Jefferson County School District are diverse, with 33% of the district wide student body identified as a Native American, 34% Hispanic, 29% White and 4% other race or ethnicity. Approximately 22% of the overall student population are English Language Learners (ELL), 17% are on an Individualized Education Plan (IEP), and 100% of students qualify for the Free Meal Program under Community Eligibility. District facilities include three elementary schools, two K-8 schools, one middle school and two high schools, plus administrative and support services buildings.

District Boundaries



Budget Committee Members

BOARD MEMBERS



Laurie Danzuka, Vice Chair
Position 1
Term ends: 06/30/2021



Courtney Snead
Position 4
Term ends: 06/30/2022



Jamie Hurd, Chair
Position 2
Term ends: 06/30/2021



Kevin Richards
Position 5
Term ends: 06/30/2022



Tom Norton Jr.
Position 3
Term ends: 06/30/2021

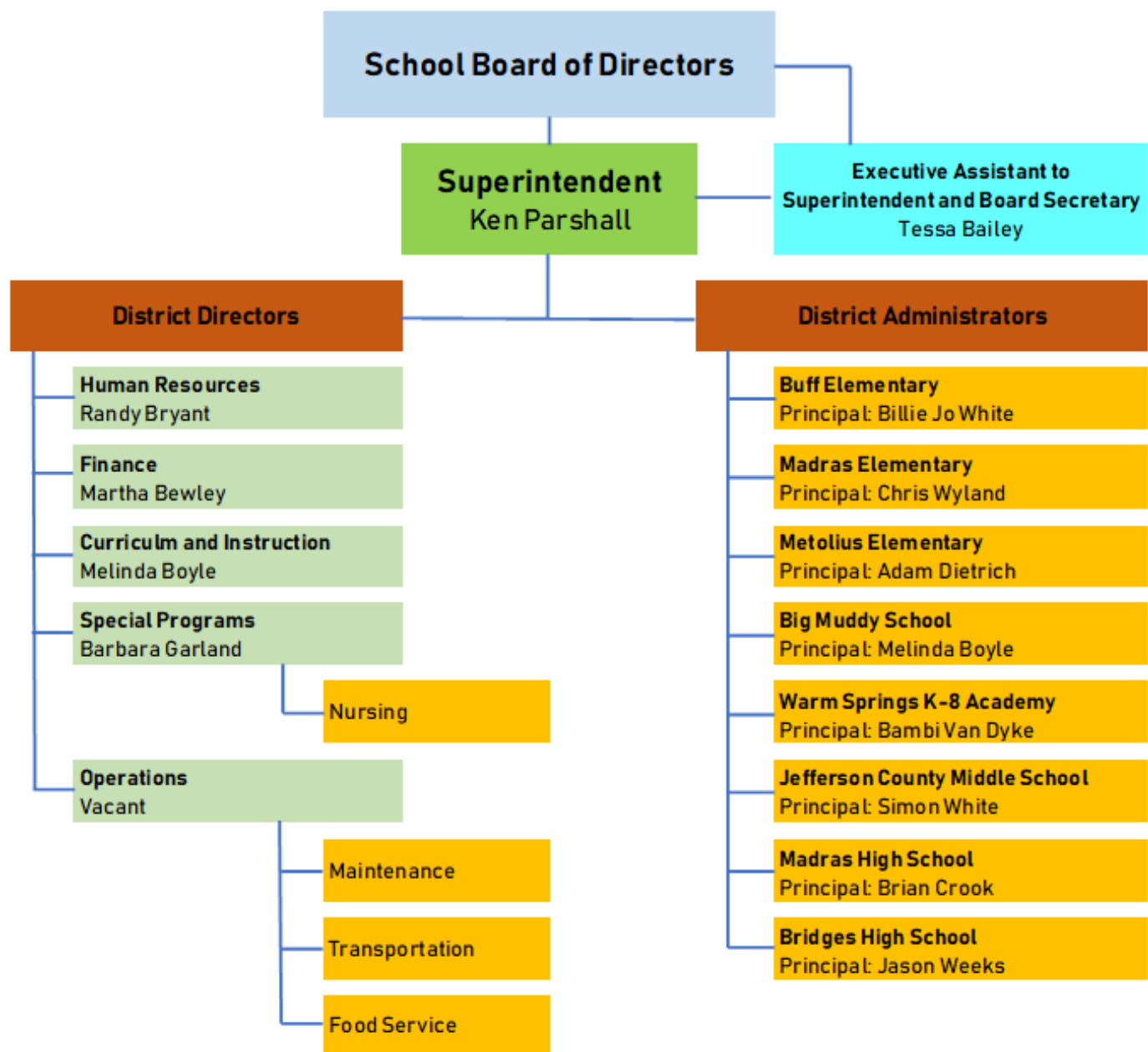
COMMUNITY MEMBERS

Casandra Moses
Jim Hutchins
Ken Stout
Lindsay Foster-Drago
Rolando Mendez

Position 6
Position 7
Position 8
Position 9
Position 10

Term ends: 06/30/2022
Term ends: 06/30/2020
Term ends: 06/30/2020
Term ends: 06/30/2022
Term ends: 06/30/2020

District Organizational Chart



District Fiscal Policies

Budget Preparation

Code: DBE
Adopted: 6/12/06
Readopted: 7/23/18

The superintendent has the overall responsibility for the budget preparation and will develop such procedures necessary to ensure that the proposed district budget reflects all areas of the district's operation. The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and the budget committee. The superintendent will deliver the completed budget document and budget message to the budget committee when they are ready for presentation.

Legal Reference(s):

ORS 294.305 to 294.565

ORS 328.542 to 328.565

Fund Balance

Code: DBDB

Adopted: 4/27/09

Readopted: 7/23/18

The Board recognizes its responsibility to establish an unrestricted fund balance I in an amount sufficient to:

1. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

Consequently, the Board directs the superintendent to manage the currently adopted district budget in such a way as to ensure an ending fund balance of at least 8 percent of total actual revenues when stable funding is anticipated from federal, state and local sources, and upwards to a maximum of 15 percent when funding from the same sources is uncertain.

The Board recognizes that the state does not maintain adequate reserves to protect school districts and it is the responsibility of the district to provide an adequate ending fund balance to ensure long-term stability for the district.

In determining an appropriate unrestricted fund balance, the Board will consider a variety of factors with potential impact on the district's budget including the predictability and volatility of its expenditures² ; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds³ ; liquidity⁴ ; and designations⁵ . Such factors will be reviewed annually.

Legal Reference(s):

ORS 294.311(18)

ORS 294.398

ORS 332.107

Budget Committee

Code: DBEA

Adopted: 6/12/06

Readopted: 7/23/18

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will have the responsibility for reviewing the financial program of the district, reviewing the proposed district budget as presented by the superintendent and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

The following will govern the make-up and process of establishing the district's budget committee:

1. The budget committee consists of five members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must: a. Live and be registered to vote in the district; b. Not be an officer, agent or employee of the district.
2. No budget committee member may receive any type of compensation from the district;
3. At its first meeting after July 1st, the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons after the first regular meeting. Such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate;
4. At the first regular Board meeting in August, the Board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At the first regular meeting in September, the Board will appoint persons to fill the vacant positions;
5. The appointive committee members of a budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the appointive members' terms end each year. The appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. Budget Committee - DBEA 1-2 The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members expire each year;
6. If any appointive member is unable to complete the term for which he/she was appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular Board.

Budget Committee Responsibilities

1. At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee;
2. A majority of the constituted committee is required for passing an action item. Majority for a 10-member budget committee is 6. Therefore, if only 6 members are present, a unanimous vote is needed for passing an action;
3. The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public;
4. The budget committee may request any information used in the preparation of or for revising the budget document from the superintendent or chief financial officer. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee;
5. After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the Board.

Legal Reference(s):

ORS 174.130

ORS 192.610 to 192.695

ORS 294.305 to 294.565

ORS 433.835 to 433.875

Budget Transfer Authority

Code: DBK

Adopted: 6/12/06

Readopted: 7/23/18

The adopted district budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by the official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer.

Transfers of general operating contingency appropriations, which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund, may be made only after the budget committee recommendations and Board adoption of a supplemental budget prepared for that purpose.

Transfers between the levels of appropriation (i.e., functions 1000 - instruction, 2000 - support services, 3000 - community services, etc.) must be made by official resolution of the Board stating the need for the transfer, the purpose and the amount.

The superintendent or designee has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and/or object codes (i.e., 100 - salaries, 200 - benefits, 300 - purchase services, 400 - supplies, etc.) within the same level of appropriation.

Legal Reference(s):
ORS 294.463

Property Inventories

Code: DID
Adopted: 12/09/02
Readopted: 6/12/06; 7/23/18

The district will maintain an inventory of all fixed assets in accordance with governmental accounting standards. The district's inventory will be updated regularly to include property newly purchased and disposed.

Fixed assets includes all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the Program Budget and Accounting Manual, published by the Oregon Department of Education.

Other district supplies with a value greater than \$1,000 will be included as part of the district's regular inventory. Current records shall be maintained for the receipt, distribution/disposal and inventory of commodity foods as required by federal law. The Board may authorize the employment of an appraisal company to assist with the inventory procedure.

Legal Reference(s):
ORS 332.155

Audits

Code: DIE
Adopted: 6/12/06
Readopted: 7/23/18

An audit of all district accounts will be made annually by an accountant selected by the Board from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

Every five years the Board will review the contract with the audit firm and, if necessary, solicit requests for proposals from authorized municipal accountants.

A copy of the audit report will be presented to the Board. The superintendent will submit a copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

Legal Reference(s):
ORS 294.155
ORS Chapter 297
ORS 327.137
ORS 328.465
OAR 162-010-0020(11)
OAR 581-023-0037

Financial Reporting and Accounting Basis

The district was organized under provisions of Oregon Revised Statutes (ORS) pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving student in grades K-12. The district is governed by a separately elected five-member school board that establishes policies for governing the programs and services of the district consistent with the Oregon State Board of Education rules and with local, state, and federal laws. The school board appoints a superintendent who supervises the daily operations of the district.

The district uses the modified accrual basis of accounting for its governmental funds. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are considered available if they are collected within 60 days after year-end. Expenditures are recorded when a liability is incurred. Revenues are recognized when earned and expenses are recognized when incurred.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent.

Chart of Accounts

The Oregon Department of Education adopts a chart of accounts used by school districts to clarify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

In governmental accounting systems, the entity is viewed as a group of smaller entities called funds. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

FUND TYPE	BUDGETED FUNDS	FUND COMPONENTS
General Fund	100: General Fund 101-119: General Fund Sub Funds	Accounts for all financial resources of the district except those required to be accounted for in another fund.

FUND TYPE	BUDGETED FUNDS	FUND COMPONENTS
Special Revenue Funds	200 - 249: Federal Program Funds 250 - 259: State Revenue Funds 260 - 269: Student Body & Enrichment Funds 270 - 298: Miscellaneous Grants and Donations Funds 299: Food Services Fund	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
Debt Service Funds	303: 2002 OSBA PERS Bond Issue 304: 2013 GO Bond Issue 2020 GO Refunding Bond Issue	Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
Capital Project Funds	401: Capital Projects (other financing sources)	Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.

REVENUE DIMENSIONS

Revenues collected by school districts are first classified by fund, then by source.

SOURCE	SOURCE DESCRIPTION
1000 Revenue from Local Sources	Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue, and other similar sources.
2000 Revenue from Intermediate Sources	Revenue received as grants by the district and revenue received from city and county income taxes are categorized here.
3000 Revenue from State Sources	State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.
4000 Revenue from Federal Sources	All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.
5000 Other Sources	Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

EXPENDITURE DIMENSIONS

Budget requirements are prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting – called “functions”. The function describes the activity for which a service or material object is acquired.

FUNCTION	TYPE	FUNCTION DESCRIPTION
1000	Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000	Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000	Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000	Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
5000	Other Uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service District (ESD).
6000	Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
7000	Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

With each function, the estimates of line item expenditures are detailed by object. An object is the service or commodity purchased.

EXPENDITURE OBJECT DIMENSIONS

OBJECTS	OBJECT DESCRIPTION	OBJECT DEFINITION
100	Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those permanent positions.

This includes gross salary for personal services rendered while on the payroll of the district.

200	Associated Payroll Costs	Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.
300	Purchased Services	Services which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.
400	Supplies and Materials	Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.
500	Capital Outlay	Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
600	Other Objects	Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.
700	Transfers	This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).
800	Other Uses	These are amounts set aside for contingency and reserve for next year.

Budget Development

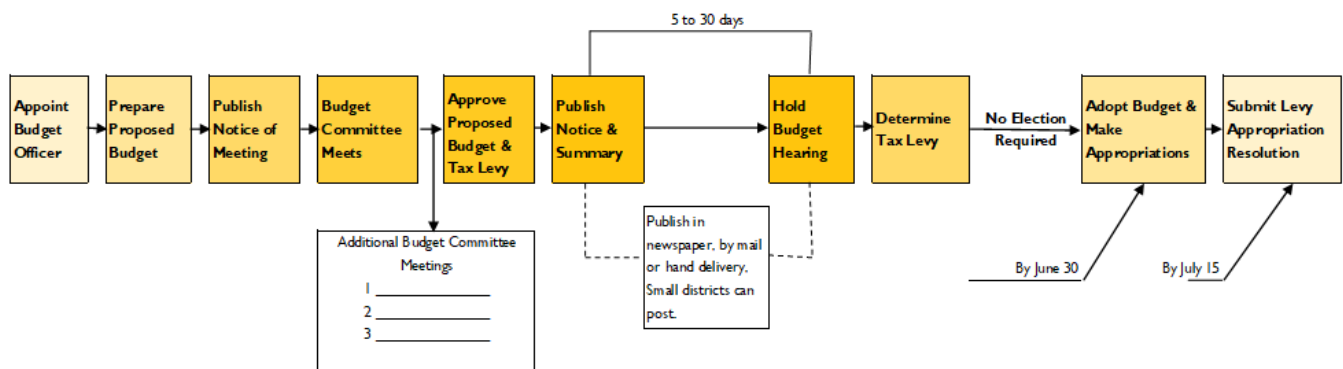
The district's budget is a planning tool that matches the financial, material, and human resources available with requirements to complete the school board's priorities and the educational program for students. It also includes information about the organization, and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

The district annually prepares a budget in accordance with requirements prescribed in the Oregon's local budget law (ORS chapter 294), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.

The Budget Process



The objective of the district's budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the school board. Activities of the general fund, special revenue funds, debt service funds, and capital project funds are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by major function level within each fund.

If the district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy. The school board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10% of the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the school board must first publish the supplemental budget and hold a special hearing. Transfers of appropriations between budget categories must also be authorized by a resolution of the school board.

2020-21 Budget Calendar

June 10, 2019

REGULAR SCHOOL BOARD MEETING

- Approve FY20-21 Budget Calendar

September 9, 2019

REGULAR SCHOOL BOARD MEETING

- Select and appoint new Budget Committee members, if applicable.

March 9, 2020

BUDGET COMMITTEE WORK SESSION 5:30 PM

	<ul style="list-style-type: none"> • Budget 101 and discussion on projected budget situation for the District.
March 18, 2020	Publish <u>First Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no earlier than 30 days prior to the first meeting)
March 31, 2020	PROPOSED BUDGET DOCUMENT COMPLETED
April 1, 2020	Publish <u>Second Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no later than 5 days prior to the first meeting)
April 6, 2020	FIRST BUDGET COMMITTEE MEETING 5:30 PM <ul style="list-style-type: none"> • Elect presiding officer and alternate presiding officer (ORS 294.414). • Receive Budget Message and Proposed Budget Document (ORS 294.403). • Receive questions and comments from citizens.
April 13, 2020	SECOND BUDGET COMMITTEE MEETING 5:30 PM <ul style="list-style-type: none"> • Budget Committee holds public meeting. • Receive questions and comments from citizens.
April 29, 2020	Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448).
May 11, 2020	REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none"> ○ Public hearing on the FY 20-21 budget (ORS 294.453). ○ Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.
July 15, 2020	Submission of tax certification form, resolutions and Budget Document to the Jefferson County and Wasco County Assessors. Submission of Budget Document to Oregon Department of Education.
August 14, 2020	Submission of electronic budget revenues and expenditures to the Oregon Department of Education.

Measures and Levies

MEASURE 5

In November 1990, Oregon voters approved Measure 5, limiting total taxes on each property in the state to 1.5% of the property’s real market value and shifting responsibility for funding public education to the state from the local level. Measure 5 split taxes into “education” and “non-education” groups, and phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of real market value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of real market value in 1995-96.

Measure 5 put into place the concept of “compression.” When property taxes levied on a parcel of property exceeds the \$5 education limit, the rates are “compressed” to not exceed the maximum. Most school districts, including Jefferson County School District 509J, were immediately in compression and lost significant revenue. In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis. After Measure 5 was passed, the state’s share of funding to schools increased from about 30% to about 70%.

MEASURE 50

In 1997, Oregon voters approved Measure 50, which changed the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.5871 per \$1,000 of assessed value.

MEASURE 98

In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand dropout prevention strategies in high schools, establish or expand career and technical education programs, and to establish or expand college-level educational opportunities for students.

MEASURE 99

In November 2016, voters approved Measure 99, an outdoor school lottery fund initiative. Measure 99 created the Outdoor School Education Fund, sourced from state lottery proceeds, to support outdoor school programs for 5th and 6th grade students in Oregon.

HOUSE BILL 3427

In May 2019, a new tax on Oregon businesses passed which establishes the Fund for Student Success (FSS) and allocates moneys within that new fund that is outside the General Fund. The fund is divided into three accounts: Student Investment Account (SIA), Early Learning Account (ELA), and Statewide Education Initiatives Account (SEIA).

After a one-time distribution to the State School Fund for the 2019-2021 biennium and additional funding for high-cost disability grants, 50 percent of remaining revenue will be allocated to the SIA, at least 20 percent to early learning, and up to 30 percent to statewide initiatives.

Student Investment Account. The moneys allocated to the SIA must be distributed as noncompetitive grants to all school districts in the state, and directly to charter schools whose student populations exceed 35 percent historically underserved students and whose population of historically underserved students is greater than that of the surrounding district. These funds are allocated based on weighted average daily membership, with the weight for poverty doubled to 0.5. The measure establishes minimum grants for the state's smallest school districts. Districts must submit a plan for use of the funds, for which there are four allowable uses: increased learning time, reduced class sizes and caseloads, well-rounded educational opportunities, and student health and safety.

District leaders are required to present the plan to the local school board both orally and in writing, and the school board must allow opportunity for public comment before the plan can be officially adopted and submitted to the Oregon Department of Education (ODE).

Districts are responsible for meeting growth targets in four areas: graduation and completion rates, the percentage of students finishing ninth grade with six or more credits toward graduation, the percentage of students completing third grade reading proficiently, and the percentage of students that misses less than 10 percent of school days. In each of these areas, school districts are responsible for lifting overall rates as well as decreasing gaps for historically underserved students. Each year, district leadership must present the district's progress to the local school board both orally and in writing, and the school board must allow opportunity for public comment.

School districts that do not meet their annual growth targets in these areas receive coaching assistance from high-performing contractors hired by ODE.

ODE must identify and select school districts with a long track record of achievement gaps to participate in an intensive program. Student Success Teams, contracted by ODE, will study those districts' needs and operations, and provide a set of recommended changes. Districts that agree to enter the program receive extra funding and must implement the team's recommendations relating to expenditures of the SIA grants and the extra funding. These districts must also issue a report to all district employees and enrolled families outlining the team's recommendations and the district's implementation plans.

Early Learning Account. The moneys allocated to the ELA are allocated to programs including: early intervention and early childhood special education, relief nurseries, creation of the Early Childhood Equity Fund to provide culturally specific early learning programs, the creation of new public preschool slots or the expansion from half- to full-day of existing public preschool slots, professional development for early childhood educators, and programs for children ages 0 to 3 such as Early Head Start.

Statewide Education Initiatives Account. The moneys allocated to the SEIA are earmarked for specific programs, including the High School Graduation and College and Career Readiness Act; expanding school breakfast and lunch programs; education service districts, creation of a reengagement pilot program for students who have dropped out of high school; establishing and maintaining the Statewide School Safety and Prevention System recommended by the School Safety Task Force; statewide equity initiatives such as the African American/Black Students Success Plan, the Latino Students Success Plan, and the American Indian/Alaska Native Students Success Plan; summer learning; planning for alignment of the state's education accountability systems; and the Student Success Teams.

LOCAL OPTION LEVY

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax limit based on real market value and the Measure 50 tax rate based on assessed value.

GENERAL OBLIGATION BONDS

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies of bonded debt fall outside of the limits of Measure 5. The 2009 legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by redefining "capital costs" as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for operating costs (i.e. salaries and benefits), or the costs of routine maintenance or supplies.

In May 2012, voters approved a \$26.7 million bond measure to provide funds for the building of a performing arts center, stadium, and improvements to school facilities and to pay for half of the cost of constructing a K-8 school in Warm Springs.

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Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

FINANCIAL SECTION



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Financial Overview

The financial section contains financial budget information and schedules that details information on the district's resources and requirements in the 2020-21 budget.

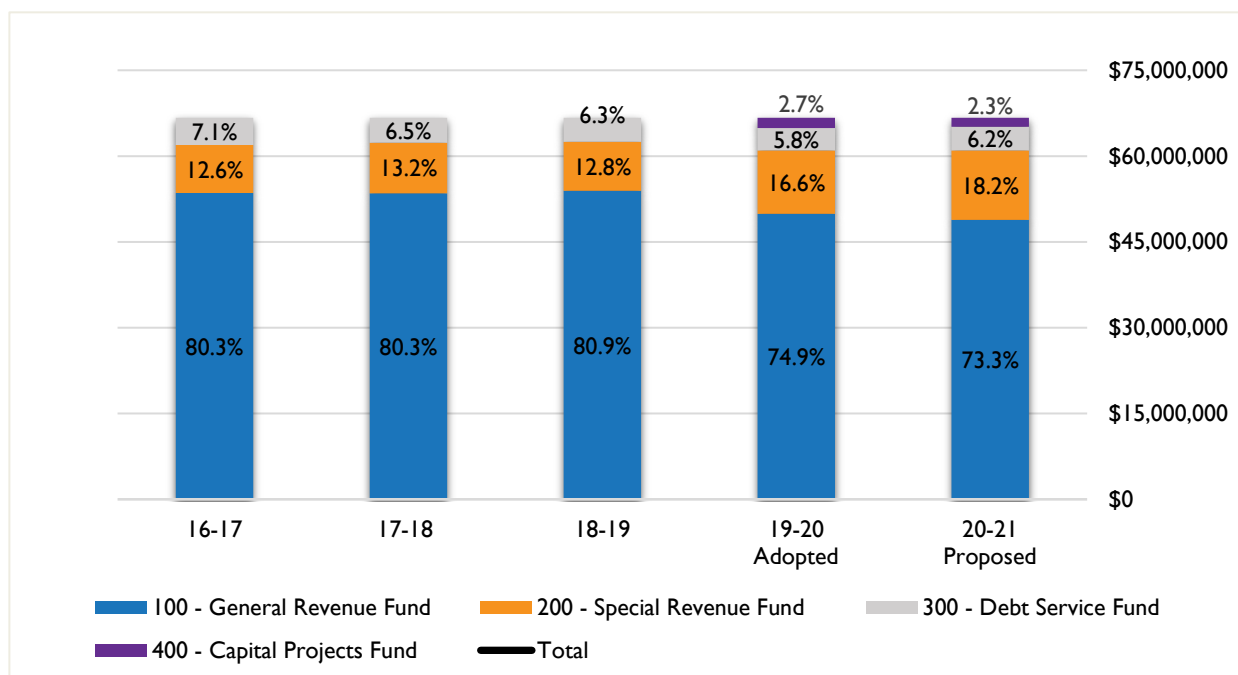
Oregon Budget Law (Oregon Revised Statutes Chapter 294) specifies a format for the district's annual budget presentation. The Oregon Department of Education adopts a chart of accounts used by school districts to classify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

The initial part of this section is a summary of all funds including: financial summaries, chart of accounts definitions, and assumptions used in the budget development. The remaining portion of this section includes more detail with narratives and financial reports for individual funds.

The Budget at a Glance

The 2020-21 proposed budget for all funds is \$72,684,788 an increase of \$2,828,721 or 4.0%, from the 2019-20 budget. The district's budget increased significantly in 2020-20 as a result of the passage of HB3427 and the funds allocated to the Student Investment Act.

The General Fund represents 73% of the 2020-21 proposed budget for all funds and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from three main sources: local property taxes, the State School Fund, and Impact Aid. The Special Revenues Fund represents 18% of the 2020-21 proposed budget for all funds and accounts for proceeds of specific revenue sources that are restricted to expenditures for specific purposed. The Special Revenues Fund includes donations, local, state and federal grants, nutrition services, and student body funds.



Resources and Requirements by Fund - All Funds

Jefferson County School District 509J
June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	FTE	Resources and Requirements by Fund - All Funds	2020/21 Proposed	FTE
					Resources		
39,760,604	42,225,283	44,918,686	46,221,362		100 - General Fund	47,175,317	
1,131,023	1,290,504	1,582,180	1,302,000		101 - Bus Purchase Fund	1,775,607	
14,599	20,194	22,215	19,571		102 - Employee Wellness Program	15,050	
91,604	99,753	111,538	123,600		104 - WS Housing Fund	118,440	
22,080	50,433	73,792	22,669		105 - Performing Arts Center	17,500	
-	-	-	-		106 - Classroom Furniture Replacement Fund	23,800	
281,655	415,667	493,973	434,000		107 - Technology Replacement Fund	530,000	
700,192	762,941	966,733	866,000		108 - Textbook Replacement Fund	1,305,000	
436,097	496,117	588,450	507,000		109 - Equipment Replacement Fund	457,000	
950,991	1,102,783	1,341,116	1,370,000		110 - Maint & Repair Projects	1,428,500	
667,812	1,010,000	1,010,000	1,008,250		111 - PERS Reserve Fund	-	
426,334	426,334	426,334	426,334		119 - WS School Building Fund	426,334	
-	-	-	749,579		202 - Read to Succeed Program	749,579	
1,047,436	1,226,424	1,120,293	1,333,961		203 - Title I-A Grants	1,186,190	
-	-	342,136	587,380		204 - 21st Century Grant	500,000	
197,167	202,636	216,637	221,079		205 - Title VI Indian Education	209,000	
-	-	170,357	479,028		207 - Native Language Program	324,996	
26,831	75,584	24,569	178,761		208 - Title V-B Rural Ed Initiative	175,250	
121,331	176,432	130,302	180,379		209 - Title II-A Quality Teachers	148,500	
56,684	37,080	65,369	209,479		211 - Title I-A School Improvement	-	
384,860	166,895	76,821	-		212 - WS K-8 School Improvement Grant	-	
602,538	545,560	445,957	540,270		213 - IDEA-Special Education	530,160	
105,010	105,629	110,551	112,951		216 - Title III Language (ESL)	81,540	
309,700	246,094	14,820	-		217 - Elementary Counseling Grant	-	
114,488	179,587	229,065	282,350		218 - Indian Demonstration Grant	139,000	
-	-	65,202	1,443,753		219 - It Is a New Day	999,883	
277,403	202,639	207,476	222,943		223 - Youth Transition Program	228,750	
11,722	12,152	11,744	7,164		226 - Title X McKinney-Vento Grant	7,768	
28,200	31,573	91,802	16,721		227 - Title I-C & Title IV-A	-	
-	-	-	-		251 - Student Investment Account	2,710,064	
-	402,244	403,689	696,825		252 - High School Success (M98)	696,825	
482,363	677,324	1,026,097	767,181		253 - ODE State Grants	714,137	
-	33,366	32,774	23,000		254 - Outdoor School (M99)	50,000	
20,552	17,148	15,606	18,090		255 - Smile Program	18,832	
-	-	-	-		256 - Preschool Promise	445,500	
561,777	574,296	544,610	485,156		262 - Student Body Fund	469,000	
67,368	89,303	93,769	75,000		263 - School Enrichment Fund	75,000	
117,662	200,251	229,416	373,637		271 - Miscellaneous Grants & Donations	121,178	
-	85,752	98,109	21,986		272 - HDESD	22,463	
132,418	170,959	143,548	151,750		273 - On-Site Child Care	159,366	
8,311	8,928	8,170	12,500		274 - Activity Bus	12,500	
2,301,008	2,435,328	2,262,756	2,413,600		299 - Child Nutrition	2,436,952	
1,088,864	1,159,386	1,220,713	1,262,751		303 - 2002 OSBA PERS Bond Issue Debt Fund	1,372,707	
2,860,073	2,720,471	2,777,772	2,819,457		304 - 2013 GO Bond Issue Debt Fund	3,127,100	
-	-	-	1,868,550		401 - Capital Projects (Other Financing)	1,700,000	
55,406,754	59,683,047	63,715,151	69,856,067		Total Resources:	72,684,788	
					Requirements Before Reserves and Unappropriated Ending Fund Balance		
31,998,584	33,123,004	34,350,595	38,813,050	377.94	100 - General Fund	39,932,883	381.52
289,591	320,612	307,930	338,500		101 - Bus Purchase Fund	534,500	
5,065	8,679	10,030	11,621	0.08	102 - Employee Wellness Program	11,615	0.08
16,335	5,275	19,974	123,600		104 - WS Housing Fund	118,440	
126,495	144,802	168,649	179,669	1.25	105 - Performing Arts Center	194,190	1.25

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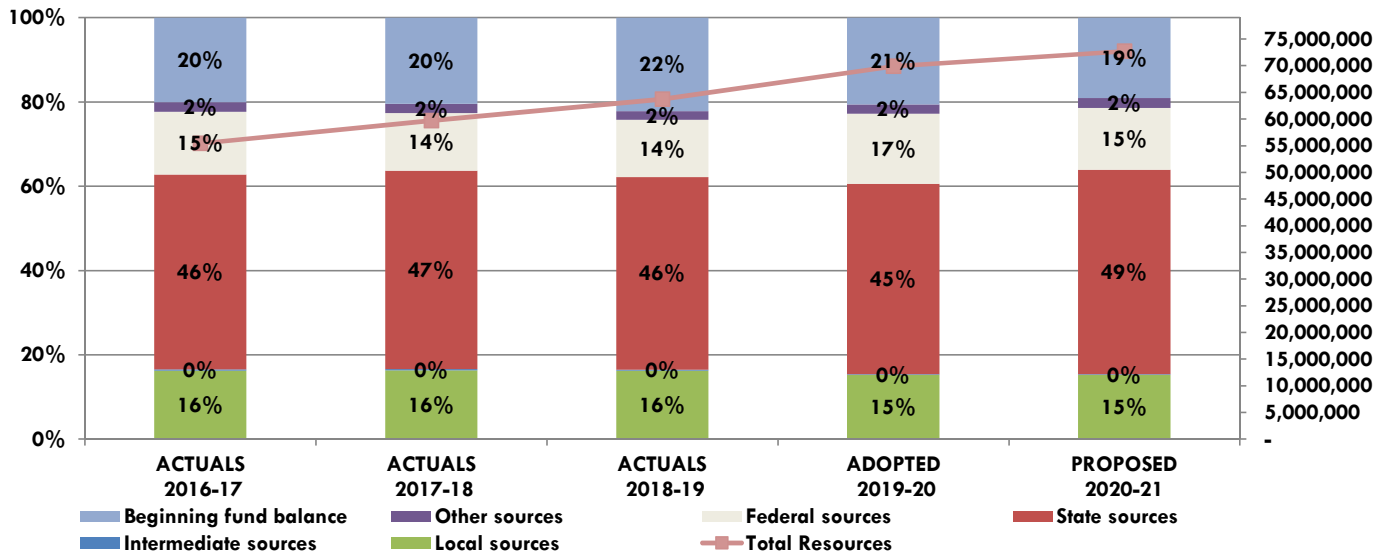
2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	FTE	Resources and Requirements by Fund - All Funds	2020/21 Proposed	FTE
-	-	35,288	50,000		106 - Classroom Furniture Replacement Fund	50,000	
124,024	158,037	179,261	152,350		107 - Technology Replacement Fund	159,525	
237,251	281,208	110,857	300,000		108 - Textbook Replacement Fund	142,000	
65,492	82,507	159,402	103,495		109 - Equipment Replacement Fund	169,950	
23,516	127,237	68,915	712,160		110 - Maint & Repair Projects	995,616	
-	-	1,750	1,008,250		111 - PERS Reserve Fund	-	
-	-	-	749,579	3.61	202 - Read to Succeed Program	749,579	3.61
1,047,436	1,226,424	1,120,293	1,333,961	11.85	203 - Title I-A Grants	1,186,190	10.48
-	-	342,136	587,380	2.61	204 - 21st Century Grant	500,000	3.41
197,167	202,636	216,637	221,079	4.13	205 - Title VI Indian Education	209,000	2.50
-	-	170,357	479,028	1.00	207 - Native Language Program	324,996	1.00
26,831	75,584	24,569	178,761		208 - Title V-B Rural Ed Initiative	175,250	
121,331	176,432	130,302	180,379		209 - Title II-A Quality Teachers	148,500	
56,684	37,080	65,369	209,479		211 - Title I-A School Improvement	-	
384,860	166,895	76,821	-		212 - WS K-8 School Improvement Grant	-	
602,538	545,560	445,957	540,270	6.06	213 - IDEA-Special Education	530,160	6.06
105,010	105,629	110,551	112,951	1.00	216 - Title III Language (ESL)	81,540	1.00
309,700	246,094	14,820	-		217 - Elementary Counseling Grant	-	
114,488	179,587	229,065	282,350		218 - Indian Demonstration Grant	139,000	
-	-	65,202	1,443,753	14.72	219 - It Is a New Day	999,883	10.72
277,403	202,639	207,476	222,943	2.00	223 - Youth Transition Program	228,750	2.00
11,722	12,152	11,744	7,164	0.13	226 - Title X McKinney-Vento Grant	7,768	0.13
28,200	31,573	91,802	16,721		227 - Title I-C & Title IV-A	-	
-	-	-	-		251 - Student Investment Account	2,710,064	20.00
-	402,244	403,689	696,825	6.93	252 - High School Success (M98)	696,825	6.78
482,363	677,324	1,026,097	767,181	3.40	253 - ODE State Grants	714,137	1.78
-	33,366	32,774	23,000		254 - Outdoor School (M99)	50,000	
20,552	17,148	15,606	18,090	0.56	255 - Smile Program	18,832	0.56
-	-	-	-		256 - Preschool Promise	445,500	4.47
392,767	395,752	383,802	355,156		262 - Student Body Fund	339,000	
23,503	32,096	41,740	75,000		263 - School Enrichment Fund	75,000	
115,174	197,622	226,787	373,637	1.44	271 - Miscellaneous Grants & Donations	121,178	
-	85,752	98,109	21,986		272 - HDESD	22,463	
72,884	110,252	139,790	151,750	2.63	273 - On-Site Child Care	159,366	2.72
8,311	8,928	8,170	12,500		274 - Activity Bus	12,500	
2,181,247	2,281,178	2,179,022	2,413,600	23.08	299 - Child Nutrition	2,436,952	22.77
1,082,700	1,142,565	1,197,512	1,262,751		303 - 2002 OSBA PERS Bond Issue Debt Fund	1,372,707	
2,647,444	2,706,557	2,763,556	2,819,457		304 - 2013 GO Bond Issue Debt Fund	3,127,100	
-	-	-	1,868,550		401 - Capital Projects (Other Financing)	1,700,000	
43,196,667	45,550,429	47,252,403	59,217,976	464.39	Total Requirements Before Reserves and Unappropriated		
					Ending Fund Balance:	61,590,959	482.83
					6000 - Contingencies		
-	-	-	250,000		100 - General Fund	570,000	
-	-	-	250,000		Total Contingencies:	570,000	
					7000 - Unappropriated Ending Fund Balance		
-	-	-	6,294,812		100 - General Fund	6,216,744	
-	-	-	1,063,500		101 - Bus Purchase Fund	1,328,607	
-	-	-	14,450		102 - Employee Wellness Program	9,935	
-	-	-	-		106 - Classroom Furniture Replacement Fund	8,800	
-	-	-	331,650		107 - Technology Replacement Fund	420,475	
-	-	-	766,000		108 - Textbook Replacement Fund	1,263,000	
-	-	-	403,505		109 - Equipment Replacement Fund	287,050	
-	-	-	957,840		110 - Maint & Repair Projects	432,884	
-	-	-	426,334		119 - WS School Building Fund	426,334	
-	-	-	130,000		262 - Student Body Fund	130,000	
-	-	-	10,388,091		Total Unappropriated Ending Fund Balance:	10,523,829	
43,196,664	45,550,427	47,252,410	69,856,067	464.39	Total Requirements:	72,684,788	482.83
12,210,090	14,132,620	16,462,741	-		Fund Ending Balance	-	

Budget Assumptions

October 1st Enrollment						
Enrollment	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
Kindergarten	237	263	256	260	205	229
Grades 1-5	1246	1273	1269	1221	1210	1163
Grades 6-8	615	632	663	697	682	665
Grades 9-12						
Bridges High School		130	118	118	117	117
Madras High School	712	653	677	648	682	713
Advanced Diploma	30	6	0	0	0	0
Heart of Oregon		26	9	7	4	4
MHS - Alternative	79					
Total Students	2919	2983	2992	2951	2900	2891
ADMw	3,819	3,911	3,881	3,805	3,853	3,785
Class Size Ratios						
Kindergarten	21	Grades 4	25			
Grade 1	19	Grades 5	23			
Grade 2	22	Middle School	26			
Grade 3	24	High School	27			
ADMw	3,785					
State School Fund (SSF)	\$9 Billion (19-21 Biennium)					
JCSD 509J Share of SSF	\$34,064,666					
Property Taxes	Included in SSF at \$4,750,00					
Beginning General Fund Balance	\$8,053,700 used as a resource					
Ending General Fund Balance	\$6,216,744 used as a planned reserve					
Salaries	Licensed: Full step increase as of July 1, 2020 and 190 days licensed calendar with 169 student contact days. Classified: Full step increases as of July 1, 2020. All staff awarded a 2% cost of living adjustment (COLA).					
PERS	23.40% Tier I & II and 17.95% OPSRP plus internal rate of 6.15% and 6.00% employer pick-up for a total of 35.55% and 30.10%, respectively.					
Health Insurance	Cap of \$1,380 month (\$75/month increase from 2019-2020)					

JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOURCES SUMMARY - ALL FUNDS
FYE JUNE 30, 2021

ALL FUNDS



RESOURCES	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Local sources	8,986,849	9,729,729	10,305,376	10,623,845	11,052,349
Intermediate sources	152,938	172,965	181,520	115,000	120,000
State sources	25,620,838	28,099,307	29,121,273	31,531,256	35,256,373
Federal sources	8,271,405	8,138,855	8,642,500	11,644,334	10,672,016
Other sources	1,262,224	1,332,102	1,331,862	1,534,225	1,673,219
Beginning fund balance	11,112,500	12,210,090	14,132,620	14,407,407	13,910,831
Total Resources	55,406,754	59,683,047	63,715,151	69,856,067	72,684,788

Resources – Chart of Account Definitions

Excerpts from the Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon, 2016, as published by the Oregon Department of Education (School Finance Department, Office of Finance and Administration Services).

1000 Revenue From Local Sources

1110	<i>Ad Valorem Taxes Levied by District.</i> Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.	1800	<i>Community Services Activities.</i> Revenue from community services activities operated by a district.
1120	<i>Local Option Ad Valorem Taxes Levied by District.</i> Local option taxes levied by a district on the “Tax Gap” valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.	1910	<i>Rentals.</i> Revenue from the rental of either real or personal property owned by the school.
1130	<i>Construction Excise Tax.</i> Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.	1920	<i>Contributions and Donations From Private Sources.</i> Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
1500	<i>Earnings on Investments.</i> Money received as profit from holdings for savings.	1960	<i>Recovery of Prior Years’ Expenditure.</i> Refund of expenditure made in a prior fiscal year.
1600	<i>Food Service.</i> Revenue for dispensing food to students and adults.	1970	<i>Services Provided Other Funds.</i> Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
1700	<i>Extracurricular Activities.</i> Revenue from school-sponsored activities.	1980	<i>Fees Charged to Grants.</i> Indirect administrative charges assessed to grants.
		1990	<i>Miscellaneous.</i> Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SBI 149 Energy revenues received here.

2000 Revenue From Intermediate Sources

2101	<i>County School Funds.</i> Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.	2102	<i>General Education Service District Funds.</i> Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.
		2200	<i>Restricted Revenue.</i> Revenue received as grants by the district which must be used for a categorical or specific purpose.

3000 Revenue From State Sources

- 3101 *State School Fund—General Support.* ORS 327.006 to 327.013.
- 3102 *State School Fund—School Lunch Match.* That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.

- 3103 *Common School Fund.* ORS 327.403.
- 3199 *Other Unrestricted Grants-in-aid.*
- 3299 *Other Restricted Grants-in-aid.* Use 3299 for Improvement Fund Grant, Facility Grant and restricted grants in aid from the state, e.g. School Lottery Bond dollars.

4000 Revenue From Federal Sources

- 4200 *Unrestricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. Code Medicaid expenses for contracted services eligible by law for reimbursement here.
- 4300 *Restricted Revenue Direct from the Federal Government.* Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose.

- 4500 *Restricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.
- 4700 *Grants-In-Aid from the Federal Government through other Intermediate Agencies.*
- 4801 *Federal Forest Fees.* ORS 294.060.
- 4899 *Other Revenue in Lieu of Taxes.*
- 4900 *Revenue for/on Behalf of the District.* Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Revenue From Other Sources

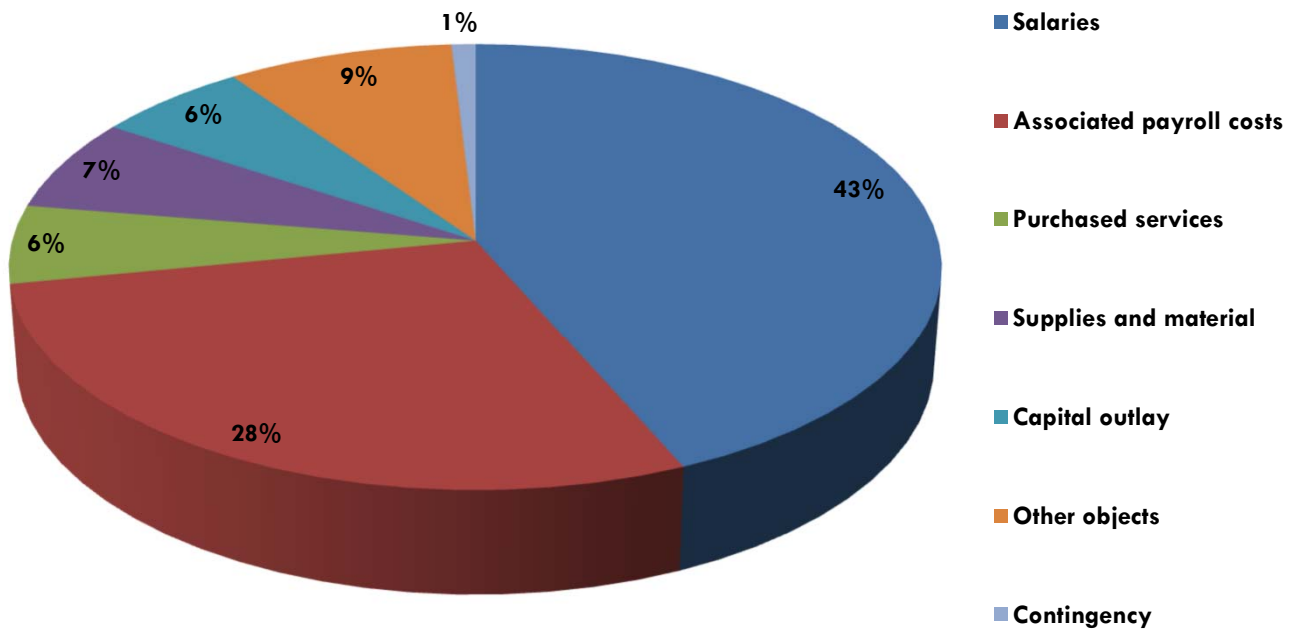
- 5100 *Long-Term Debt Financing Sources.* Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.

- 5200 *Interfund Transfers.* Revenue earned or received from another fund which will not be repaid.
- 5400 *Resources—Beginning Fund Balance*

JEFFERSON COUNTY SCHOOL DISTRICT 509J

REQUIREMENTS BY OBJECT - ALL FUNDS

FYE JUNE 30, 2021



OBJECT	PROPOSED 2020-21
Salaries	26,298,056
Associated payroll costs	17,209,665
Purchased services	3,420,648
Supplies and material	4,040,208
Capital outlay	3,611,034
Other objects	5,338,129
Contingency	570,000
Total Expenditures	<u>60,487,740</u> *

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Requirements – Objects – Chart of Account Definitions

0100 Salaries

- | | |
|--|--|
| <p>0111 <i>Licensed Salaries.</i> Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.</p> <p>0112 <i>Classified Salaries.</i> Costs for work performed by regular classified employees of the district.</p> <p>0113 <i>Administrators.</i> Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.</p> <p>0114 <i>Managerial—Classified.</i> Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, e.g. food services, transportation are recorded under this object.</p> | <p>0116 <i>Supplemental Retirement Stipends.</i> Costs for retired employees of the district who receive supplementary retirement payments from the district.</p> <p>0121 <i>Substitutes—Licensed.</i> Costs for work performed by substitute licensed employees of the district.</p> <p>0122 <i>Substitute—Classified.</i> Costs for the work performed by substitute classified employees of the district.</p> <p>0130 <i>Additional Salary.</i> Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation or negotiated agreement. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc..</p> |
|--|--|

0200 Associated Payroll Costs

- | | |
|---|--|
| <p>0210 <i>Public Employees Retirement System.</i> District payments to the Public Employees Retirement System</p> <p>0220 <i>Social Security Administration.</i> Employer's contribution to the Social Security / Medicare (FICA) of employee retirement.</p> <p>0230 <i>Other Required Payroll Costs.</i></p> | <p>0240 <i>Contractual Employee Benefits.</i> Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement. Include here payments / penalties in lieu of health insurance and penalties paid due to the choice not to offer benefits to employees (Affordable Care Act).</p> |
|---|--|

0300 Purchased Services

- | | |
|--|--|
| <p>0310 <i>Instructional, Professional and Technical Services.</i> Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.</p> | <p>0320 <i>Property Services.</i> Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.</p> |
|--|--|

- 0330 *Student Transportation Services.* Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services—Rentals.
- 0340 *Travel.* Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.
- 0350 *Communication.* Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.
- 0400 Supplies and Materials**
- 0410 *Consumable Supplies and Materials.* Expenditures for all supplies for the operation of a district, including freight and cartage.
- 0420 *Textbooks.* Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.
- 0360 *Charter School Payments.* Expenditures to reimburse Charter Schools for services rendered to students.
- 0371 *Tuition Payments to Other Districts Within the State.* Conduit-type payments to districts, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a non-operating district for the education of students from the non-operating district and pays it to an operating district, the non-operating district records such payments here.
- 0380 *Non-instructional Professional and Technical Services.* Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
- 0390 *Other General Professional and Technological Services.*
- 0430 *Library Books.* Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.
- 0440 *Periodicals.* Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

0450	<i>Food.</i> Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.	0470	<i>Computer Software.</i> Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.
0460	<i>Non-consumable Items.</i> Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 540 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc.	0480	<i>Computer Hardware.</i> Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.
0500 Capital Outlay			
0510	<i>Land Acquisition.</i> Expenditures for the purchase of land.	0530	<i>Improvements Other Than Buildings.</i> Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.
0520	<i>Buildings Acquisition.</i> Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.	0540	<i>Depreciable Equipment.</i> Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.
		0550	<i>Depreciable Technology.</i> Expenditures for computer hardware, related equipment, and other capital outlay for technology.

0600 Other Objects

- | | | | |
|------|--|------|--|
| 0610 | <i>Redemption of Principal.</i> Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions. | 0650 | <i>Insurance and Judgments.</i> Insurance to protect school board members and their employees against loss due to accident or neglect. |
| 0621 | <i>Regular Interest.</i> Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest. | 0670 | <i>Taxes, Licenses and Assessments.</i> This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act). |
| 0640 | <i>Dues and Fees.</i> Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered. | 0680 | <i>PERS UAL Lump Sum Payment to PERS.</i> The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond. (Use only with 5400 function.) |
| | | 0690 | <i>Grant Indirect Charges.</i> Charges made to a grant to recover charges made to administration. |

0700 Transfers

- 0710 *Fund Modifications.* This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be so recorded. They are not recorded as expenditures. (Use only with 5200 function.)

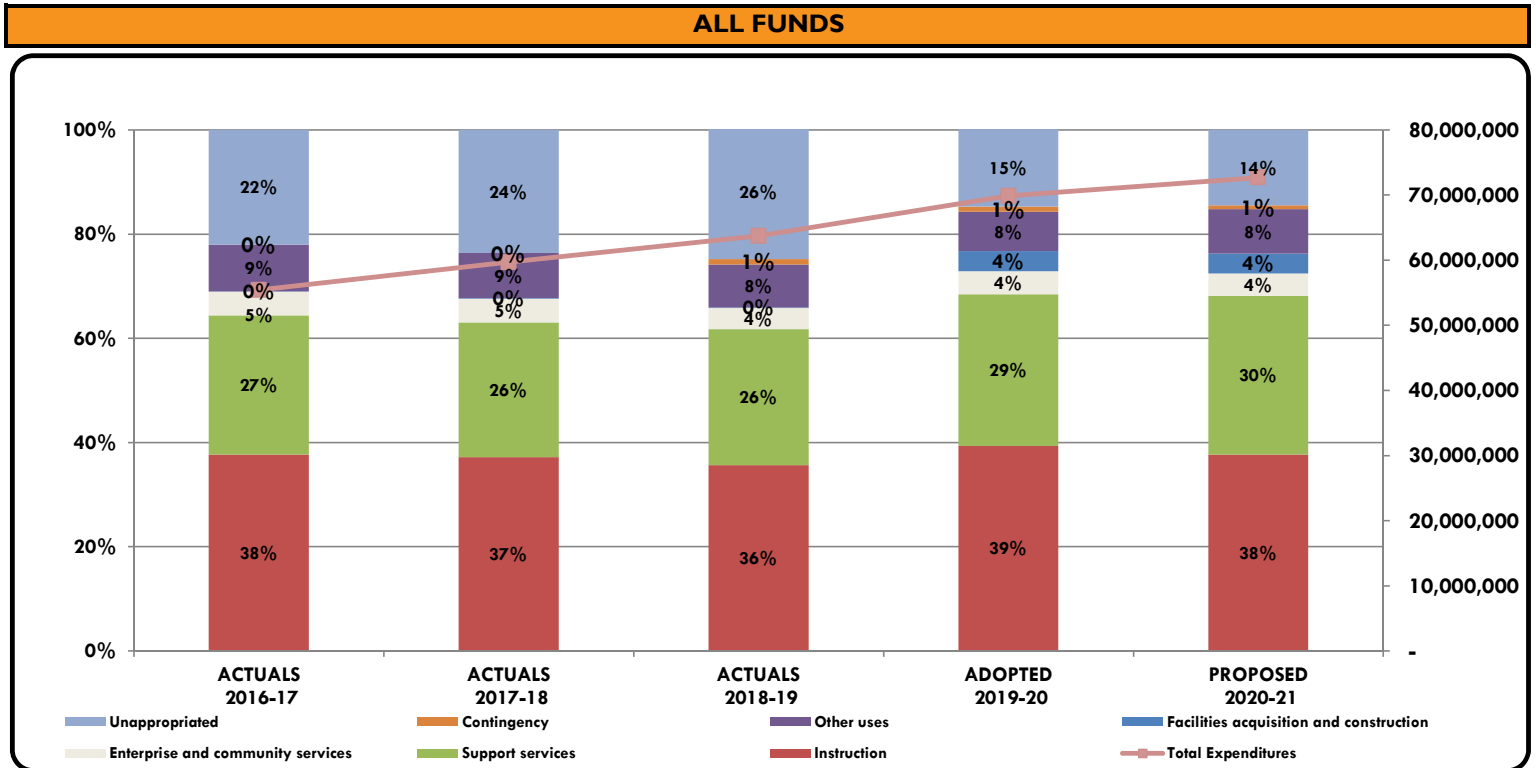
0800 Other Uses of Funds

- | | | | |
|------|--|------|---|
| 0810 | <i>Planned Reserve.</i> Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. (Use only with 6110 function.) | 0820 | <i>Reserved for Next Year.</i> (use only with 7000 function.) |
|------|--|------|---|

JEFFERSON COUNTY SCHOOL DISTRICT 509J

REQUIREMENTS BY FUNCTION - ALL FUNDS

FYE JUNE 30, 2021



FUNCTION	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Instruction	20,852,268	22,181,609	22,684,668	27,480,105	27,367,420
Support services	14,818,441	15,439,338	16,634,340	20,337,997	22,161,281
Enterprise and community services	2,510,071	2,688,014	2,603,784	3,060,237	3,094,116
Facilities acquisition and construction	23,516	83,103	80,659	2,723,210	2,795,116
Other uses	4,992,368	5,158,364	5,248,959	5,616,433	6,173,026
Contingency		-	-	250,000	570,000
Unappropriated	12,210,090	14,132,620	16,462,741	10,388,085	10,523,829
Total Expenditures	55,406,754	59,683,047	63,715,151	69,856,067	72,684,788

Requirements – Functions – Chart of Account Definitions

1000	Instruction
1111	<i>Elementary, K-5 or K-6.</i> Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
1121	<i>Middle/Junior High Programs.</i> Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
1122	<i>Middle/Junior High School Extracurricular.</i> School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.
1131	<i>High School Programs.</i> Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.
1132	<i>High School Extracurricular.</i> School-sponsored activities, under the guidance and supervision of district staff, designed to provide students
1132	such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.
1140	<i>Pre-kindergarten Programs.</i> Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.
1210	<i>Programs for the Talented and Gifted.</i> Special learning experiences for students identified as gifted or talented.
1220	<i>Restrictive Programs for Students with Disabilities.</i> Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
1250	<i>Less Restrictive Programs for Students with Disabilities.</i> Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

- 1271 *Remediation.* Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students.
- 1272 *Title IA/D.* Record Title IA/D instructional activities here.
- 1280 *Alternative Education.* Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a nontraditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.
- 1291 *English Language Learner (ELL).* As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.
- 1292 *Teen Parent Programs.* Instructional programs designed to accommodate the needs of teen parents.
- 1299 *Other Programs.* Summer School
- 1400 *Programs.* Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

2000 Support Services

- 2110 *Attendance and Social Work Services.* Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.
- 2120 *Guidance Services.* Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance
- 2120 programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.
- 2130 *Health Services.* Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.
- 2140 *Psychological Services.* Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling

- 2140 for students, staff and parents as well as student evaluations.
- 2150 *Speech Pathology and Audiology Services.* Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.
- 2160 *Other Student Treatment Services.* Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.
- 2190 *Service Direction, Student Support Services.* Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.
- 2210 *Improvement of Instruction Services.* Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Use for internal training attended by instructional staff.
- 2220 *Educational Media Services.* Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.
- 2230 *Assessment and Testing.* Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching
- 2230 district and state learning goals and requirements.
- 2240 *Instructional Staff Development.* Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.
- 2310 *Board of Education Services.* Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.
- 2320 *Executive Administration Services.* Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2410 *Office of the Principal Services.* Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.
- 2490 *Other Support Services—School Administration.* Other school administration services which cannot be recorded under the preceding functions.

- 2510 *Direction of Business Support Services.* Activities concerned with directing and managing the business support services as a group.
- 2520 *Fiscal Services.* Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2540 *Operation and Maintenance of Plant Services.* Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
- 2550 *Student Transportation Services.* Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.
- 2570 *Internal Services.* Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2620 *Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.* Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.
- 2630 *Information Services.* Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2640 *Staff Services.* Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.
- 2660 *Technology Services.* Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
- 2680 *Interpretation and Translation Services.* Use for language and interpretation services not related to the acquisition of the English language.
- 2690 *Other Support Services—Central.* Central Services not classified above.
- 2700 *Supplemental Retirement Program.* Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

3000 Enterprise and Community Services

3100 *Food Services.* Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

3300 *Community Services.* Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

4000 Facilities Acquisition and Construction

4120 *Site Acquisition and Development Services.* Activities pertaining to the initial acquisition of sites and improvements thereon.

4150 *Building Acquisition, Construction, and Improvement Services.* Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

5000 Other Uses

5100 *Debt Service.* The servicing of the debt of a district. Categories of debt service are listed under objects.

5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

5400 *PERS UAL Bond Lump Sum Payment to PERS.* The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

6000 Contingencies (budget only)

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

JEFFERSON COUNTY SCHOOL DISTRICT 509J
PROPOSED BUDGET - ALL FUNDS
FYE JUNE 30, 2021

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
RESOURCES					
Local sources	7,410,097	511,152	3,136,100	-	11,057,349
Intermediate sources	120,000	-	-	-	120,000
State sources	29,251,667	4,304,706	-	1,700,000	35,256,373
Federal sources	2,910,000	7,757,016	-	-	10,667,016
Total Resources	39,691,764	12,572,874	3,136,100	1,700,000	57,100,738
REQUIREMENTS					
Instruction	22,255,730	5,111,690	-	-	27,367,420
Support services	17,260,713	4,900,568	-	-	22,161,281
Enterprise and community services	218,941	2,875,175	-	-	3,094,116
Facilities acquisition and construction	900,116	195,000	-	1,700,000	2,795,116
Debt service	-	-	4,499,807	-	4,499,807
Contingency	570,000	-	-	-	570,000
Total Requirements	41,205,500	13,082,433	4,499,807	1,700,000	60,487,740
RESOURCES OVER (UNDER) REQUIREMENTS					
	(1,513,736)	(509,559)	(1,363,707)	-	(3,387,002)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	455,690	309,512	1,363,707	-	2,128,909
Operating transfers out	(2,128,909)	-	-	-	(2,128,909)
Total Other Financing Sources (Uses)	(1,673,219)	309,512	1,363,707	-	-
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES					
	(3,186,955)	(200,047)	-	-	(3,387,002)
FUND BALANCE, JULY 1	13,580,784	330,047	-	-	13,910,831
FUND BALANCE, JUNE 30	10,393,829	130,000	-	-	10,523,829

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Jefferson County School District 509J

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General Fund and General Sub Funds

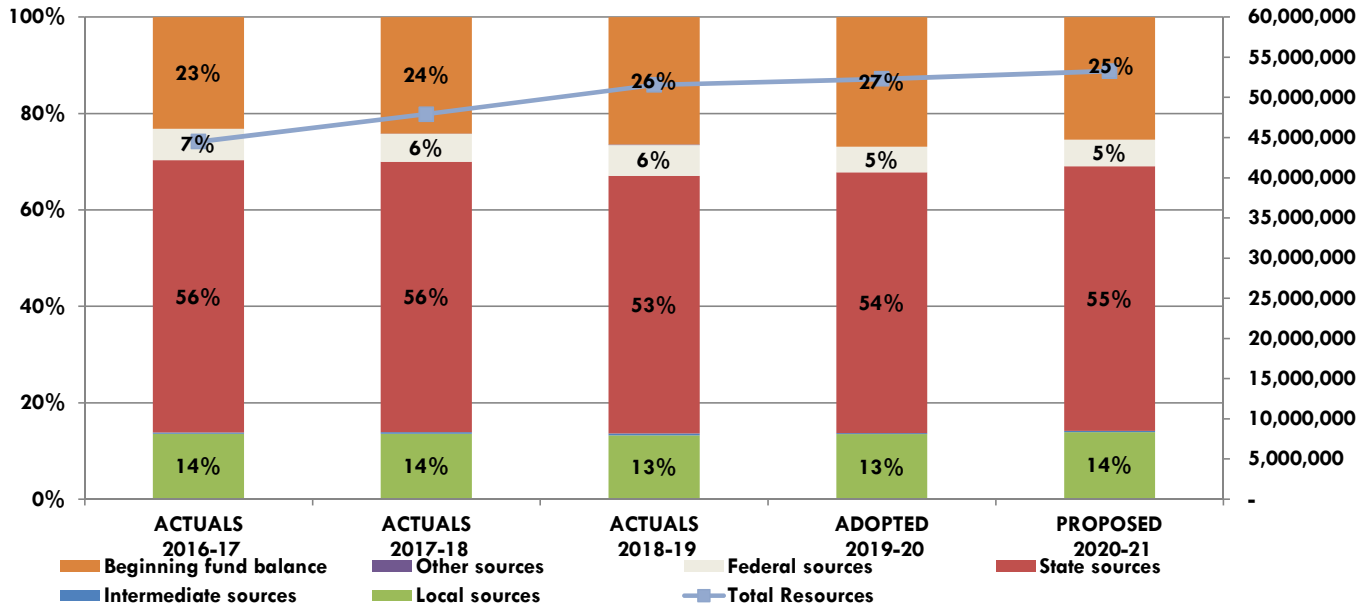
The General Fund accounts for all general operating revenue, expenditures and transfers of the District. The principal sources of revenue are from the local tax levy, state basic school support and Impact Aid funds. The General Sub-Fund accounts are used to separate accounting records for management purposes. The General Sub-Fund accounts are as follows:

- Bus Replacement Fund (101)
- Employee Wellness Fund (102)
- Warm Springs Housing Fund (104)
- Performing Arts Fund (105)
- Classroom Furniture Replacement Fund (106)
- Technology Replacement Fund (107)
- Textbook Replacement Fund (108)
- Equipment Replacement Fund (109)
- Maintenance Projects Fund (110)
- PERS Reserve Fund (111)
- Stabilization Fund (118)
- Warm Springs School Building Fund (119)

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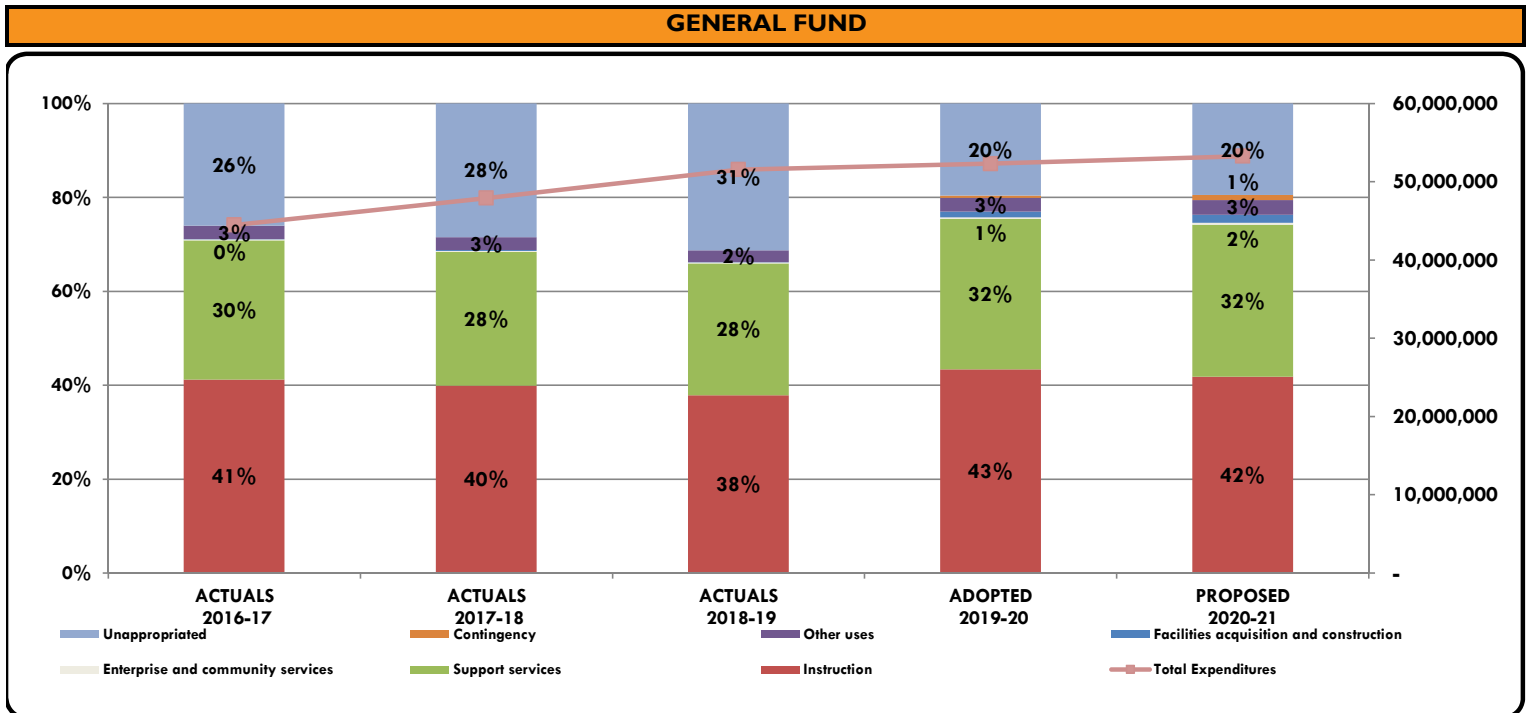
JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOURCES SUMMARY - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2021

GENERAL FUND



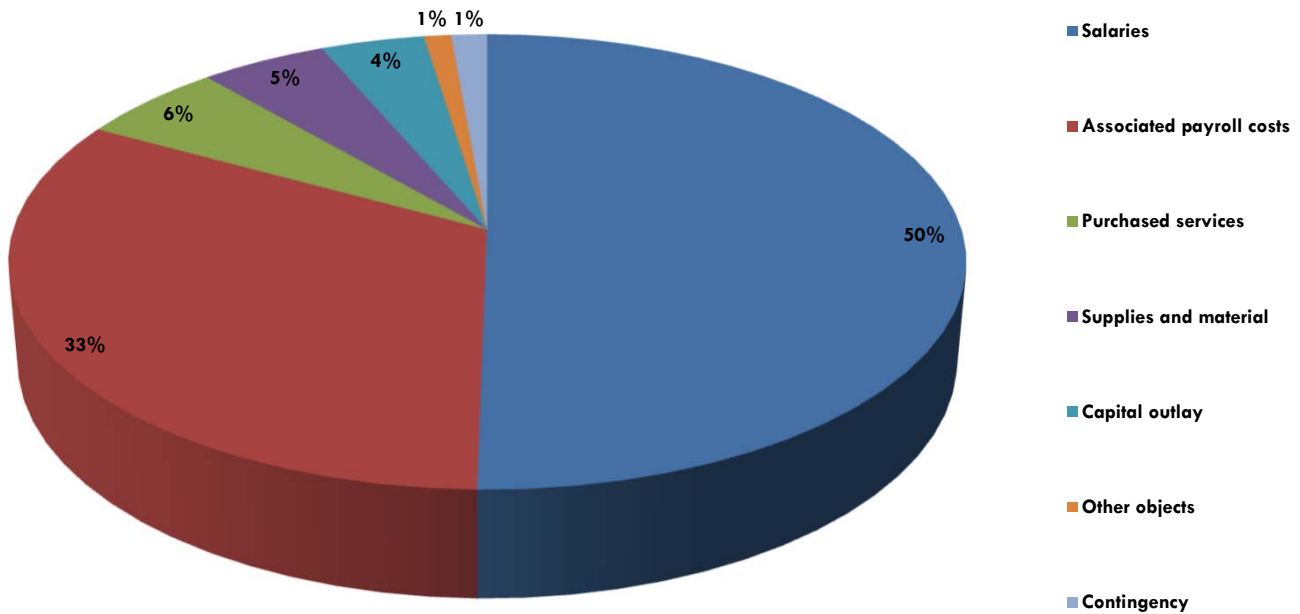
RESOURCES	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Local sources	6,009,783	6,471,801	6,821,349	7,038,439	7,405,097
Intermediate sources	142,193	166,610	179,226	115,000	120,000
State sources	25,101,191	26,878,245	27,541,145	28,286,748	29,251,667
Federal sources	2,917,574	2,763,856	3,300,679	2,778,875	2,915,000
Other sources	-	22,859	43,971	-	-
Beginning fund balance	10,312,249	11,596,638	13,648,648	14,081,724	13,580,784
Total Resources	44,482,990	47,900,009	51,535,018	52,300,786	53,272,548

JEFFERSON COUNTY SCHOOL DISTRICT 509J
REQUIREMENTS BY FUNCTION - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2021



FUNCTION	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Instruction	18,325,262	19,099,438	19,496,449	22,675,579	22,255,730
Support services	13,188,187	13,650,710	14,479,262	16,759,907	17,260,713
Enterprise and community services	87,163	108,866	112,863	166,324	218,941
Facilities acquisition and construction	23,517	83,104	36,183	656,660	900,116
Other uses	1,262,224	1,309,243	1,287,891	1,534,225	1,673,219
Contingency	-	-	-	250,000	570,000
Unappropriated	11,596,638	13,648,648	16,122,370	10,258,091	10,393,829
Total Requirements	44,482,990	47,900,009	51,535,018	52,300,786	53,272,548

JEFFERSON COUNTY SCHOOL DISTRICT 509J
REQUIREMENTS BY OBJECT - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2021



OBJECT	PROPOSED 2020-21
Salaries	20,720,796
Associated payroll costs	13,466,288
Purchased services	2,337,792
Supplies and material	2,019,333
Capital outlay	1,657,926
Other objects	433,365
Contingency	570,000
Total Requirements	41,205,500 *

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JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS PROPOSED BUDGET
FYE JUNE 30, 2021

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
RESOURCES					
Local sources	6,009,783	6,471,801	6,821,349	7,038,439	7,405,097
Intermediate sources	142,193	166,610	179,226	115,000	120,000
State sources	25,101,191	26,878,245	27,541,145	28,286,748	29,251,667
Federal sources	2,917,574	2,763,856	3,300,679	2,778,875	2,915,000
Total Resources	34,170,741	36,280,512	37,842,399	38,219,062	39,691,764
REQUIREMENTS					
Instruction	18,325,262	19,099,438	19,496,449	22,675,579	22,255,730
Support services	13,188,187	13,650,710	14,479,262	16,759,907	17,260,713
Enterprise and community services	87,163	108,866	112,863	166,324	218,941
Facilities acquisition and construction	23,517	83,104	36,183	656,660	900,116
Debt service	-	-	-	-	-
Contingency	-	-	-	250,000	570,000
Total Requirements	31,624,128	32,942,117	34,124,757	40,508,470	41,205,500
RESOURCES OVER (UNDER) REQUIREMENTS	2,546,613	3,338,395	3,717,642	(2,289,408)	(1,513,736)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,397,724	1,584,900	1,717,257	863,500	455,690
Operating transfers out	(2,659,948)	(2,894,143)	(3,005,148)	(2,397,725)	(2,128,909)
Gain (loss) on sale of capital assets	-	22,859	43,971	-	-
Total Other Financing Sources (Uses)	(1,262,224)	(1,286,384)	(1,243,920)	(1,534,225)	(1,673,219)
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	1,284,389	2,052,011	2,473,722	(3,823,633)	(3,186,955)
FUND BALANCE, JULY 1	10,312,249	11,596,638	13,648,648	14,081,724	13,580,784
FUND BALANCE, JUNE 30	11,596,638	13,648,648	16,122,370	10,258,091	10,393,829

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS PROPOSED BUDGET
FYE JUNE 30, 2021

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
RESOURCES			
Local sources	7,188,557	216,540	7,405,097
Intermediate sources	45,000	75,000	120,000
State sources	28,973,060	278,607	29,251,667
Federal sources	2,915,000	-	2,915,000
Total Resources	39,121,617	570,147	39,691,764
REQUIREMENTS			
Instruction	22,032,730	223,000	22,255,730
Support services	16,196,434	1,064,279	17,260,713
Enterprise and community services	30,500	188,441	218,941
Facilities acquisition and construction	-	900,116	900,116
Debt service	-	-	-
Contingency	570,000	-	570,000
Total Requirements	38,829,664	2,375,836	41,205,500
RESOURCES OVER (UNDER) REQUIREMENTS	291,953	(1,805,689)	(1,513,736)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	455,690	455,690
Operating transfers out	(2,128,909)	-	(2,128,909)
Total Other Financing Sources (Uses)	(2,128,909)	455,690	(1,673,219)
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	(1,836,956)	(1,349,999)	(3,186,955)
FUND BALANCE, JULY 1	8,053,700	5,527,084	13,580,784
FUND BALANCE, JUNE 30	6,216,744	4,177,085	10,393,829

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2021

OBJECT	DESCRIPTION	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
1111	CURRENT YEAR'S TAXES*	4,070,846	4,196,715	4,357,098	4,687,000	4,750,000
1112	PRIOR YEAR'S TAXES*	119,102	107,155	89,405	-	-
1113	COUNTY TAX SALES FOR BACK TAXES*	12,067	21,770	1,841	-	-
1114	PAYMENT IN LIEU OF TAXES - IN THE SSF FORMULA? *	-	-	1,227	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	33,621	35,840	35,184	30,000	30,000
1414	TRANSPORTATION FEES FOR FOSTER CHILDREN	-	4,484	5,171	-	5,000
1415	TRANSPORTATION FEES IN DISTRICT	30,125	117,392	39,230	30,000	30,000
1510	INTEREST ON INVESTMENTS	160,413	286,747	512,348	402,850	442,850
1710	ADMISSIONS	13,212	21,136	17,353	20,000	28,500
1910	BUILDING & EQUIPMENT RENTALS REVENUE	65,486	69,416	62,320	64,600	74,940
1920	DONATIONS/CONTRIBUTIONS	-	100	-	-	-
1980	FEES CHARGED TO GRANTS	99,583	139,402	189,196	234,682	300,000
1990	MISCELLANEOUS REVENUE	34,126	22,010	33,879	20,000	88,500
1991	MISCELLANEOUS REVENUE - INSTRUCTION	37,196	50,551	36,835	40,000	55,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	71,122	63,234	109,018	100,000	100,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	-	40	3,734	-	-
1994	FINGERPRINTING CHARGES	4,258	5,084	5,487	5,000	5,000
1995	MEDICAID	38,727	60,560	21,044	35,000	24,000
1996	EMPLOYEE WELLNESS FEES	65	660	700	600	600
1997	PAY TO PLAY	5,875	4,905	5,510	6,000	12,000
1998	E-RATE REVENUE	131,260	122,036	111,943	100,000	100,000
1999	PERS UAL	1,082,700	1,142,565	1,187,997	1,262,707	1,363,707
2101	COUNTY SCHOOL FUNDS*	65,786	91,301	103,656	45,000	45,000
2240	PUBLIC PURPOSE CHARGE	76,407	75,308	75,570	70,000	75,000
3101	STATE SCHOOL FUND*	24,788,938	26,623,934	27,276,814	28,005,937	28,969,267
3103	COMMON SCHOOL FUND*	306,695	254,311	264,331	280,811	282,400
3199	STATE SOURCE UNRESTRICTED	5,558	-	-	-	-
4300	JROTC	64,582	30,403	29,496	51,875	52,000
4711	CARL PERKINS GRANT	8,956	3,127	-	-	-
4802	IMPACT AID ENTITLEMENT	2,834,071	2,727,674	3,255,142	2,727,000	2,858,000
4900	REVENUE FOR ON BEHALF OF DISTRICT	9,965	2,653	10,870	-	-
5201	OPERATING TRANSFERS IN	1,397,724	1,584,900	1,717,257	863,500	455,690
5300	SALE/COMP LOSS OF ASSETS	-	22,859	43,971	-	-
5400	BEGINNING FUND BALANCE	10,312,247	11,596,637	13,648,648	14,081,724	13,580,784
TOTALS		45,880,714	49,484,909	53,252,275	53,164,286	53,728,238
*Resources included in State School Fund Formula		29,363,434	31,295,186	32,094,372	33,018,748	34,046,667
Required State Food Services Match (Fund 299 - page 230)		15,419	16,875	17,851	18,000	18,000
Total State School Fund Formula Resources (page 273)		29,378,853	31,312,061	32,112,223	33,036,748	34,064,667
5201	OPERATING TRANSFERS IN	(1,397,724)	(1,584,900)	(1,717,257)	(863,500)	(455,690)
TOTAL NET OF INTERFUND TRANSFERS		44,482,990	47,900,009	51,535,018	52,300,786	53,272,548

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2021

FUNCTION	DESCRIPTION	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
1111	ELEMENTARY INSTRUCTION	6,477,815	6,928,016	7,089,327	8,380,530	8,266,182
1121	MIDDLE SCHOOL INSTRUCTION	2,524,848	2,851,913	2,815,925	3,251,523	3,215,113
1122	MIDDLE SCHOOL EXTRACURRICULAR	196,922	186,700	165,860	199,991	213,893
1131	HIGH SCH REGULAR INSTRUCTION	3,503,805	2,955,437	3,034,378	3,554,462	3,386,108
1132	HIGH SCHOOL EXTRACURRICULAR	504,866	537,287	539,165	573,175	470,400
1210	TAG INSTRUCTIONAL PROGRAM	51,357	58,772	61,296	69,577	71,315
1220	LIFE SKILLS INSTRUCT PROGRAM	1,489,962	1,546,241	1,486,320	1,726,679	1,832,784
1221	LEARNING CENTER - STRUCTURED AND INTENSIVE	5,742	424	-	-	-
1223	COMMUNITY TRANSITION CENTER	186,947	196,033	196,926	237,785	242,688
1227	EXTENDED SCHOOL YEAR	29,509	26,956	26,696	29,258	30,565
1229	BEHAVIORAL PROGRAM	434,689	472,733	635,355	789,759	806,322
1250	SPECIAL EDUCATION PROGRAM	1,287,854	1,562,820	1,637,130	1,833,032	1,771,739
1283	ALTERNATIVE EDUCATION	769,866	639,870	593,451	690,875	627,227
1291	ESL INSTRUCTIONAL PROGRAM	829,368	1,134,629	1,214,620	1,338,933	1,321,394
1460	SPECIAL SUMMER PROGRAM	31,712	1,606	-	-	-
2112	ATTENDANCE SERVICES	52,130	58,490	66,145	68,264	71,555
2114	STUDENT ACCOUNTING SERVICES	191,300	206,402	222,416	248,484	238,640
2115	STUDENT SAFETY	78,374	90,927	103,691	115,300	177,000
2122	COUNSELING SERVICES	671,197	719,619	877,304	961,575	1,010,795
2130	HEALTH & NURSING SERVICES	156,678	160,937	184,696	192,050	183,598
2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	107	-	58,192	63,760	64,936
2160	OTHER STUDENT TREATMENT SERVICES	66,859	73,262	74,509	81,000	81,000
2190	STUDENT SUPPORT SERVICES	218,707	248,847	257,730	275,749	279,557
2211	IMPROVEMENT OF INSTRUCTION SERVICES	237,615	348,401	362,076	538,044	608,289
2213	CURRICULUM DEVELOPMENT	28,837	8,124	1,647	-	-
2220	EDUCATIONAL MEDIA SERVICES	387,878	398,240	396,976	421,003	442,818
2230	ASSESSMENT & TESTING	75,048	72,018	74,986	90,146	107,959
2240	INSTRUCTIONAL STAFF DEVELOPMENT	86,025	92,932	85,905	118,908	125,815
2244	ADMINISTRATION STAFF DEVELOPMENT	41,123	39,785	27,010	36,000	36,000
2310	BOARD OF EDUCATION SERVICES	149,004	154,308	158,253	172,780	174,900
2321	OFFICE OF SUPERINTENDENT	359,576	416,956	438,159	470,949	471,651
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	51,837	56,612	30,504	36,790	36,040
2410	OFFICE OF THE PRINCIPAL SERVICES	2,601,732	2,553,585	2,625,457	2,715,380	3,219,313
2520	FISCAL SERVICES	544,402	535,708	645,757	1,760,259	809,176
2528	RISK MANAGEMENT SERVICES	65,477	73,118	75,572	81,100	85,500
2542	BUILDINGS SERVICES	2,536,019	2,605,058	2,729,701	2,926,298	2,980,198
2543	GROUPS SERVICES	112,753	139,287	80,158	141,137	152,428
2544	MAINTENANCE SERVICES	1,123,331	1,007,892	1,113,854	1,236,189	1,412,548
2546	SECURITY SERVICES	5,376	5,751	5,751	6,000	6,000
2552	VEHICLE OPERATION SERVICES	2,149,543	2,326,294	2,474,008	2,674,328	2,988,625
2572	PURCHASING SERVICES	15,395	31,870	28,634	30,804	32,088
2573	WAREHOUSE & DISTRIBUTING SERVICES	22,764	23,608	24,780	25,306	25,848
2574	PUBLISHING & DUPLICATING SERVICES	10,682	7,990	310	6,000	6,000
2623	EVALUATION SERVICES	10,000	-	-	-	-

Continue on Next Page

Continued from Previous Page

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	PROPOSED
		2016-17	2017-18	2018-19	2019-20	2020-21
2626	GRANT WRITING SERVICES	4,805	20,891	9,456	12,000	12,000
2633	PUBLIC INFORMATION SERVICES	37,036	40,195	27,868	29,900	34,100
2640	STAFF SERVICES (HUMAN RESOURCES)	423,280	458,180	509,533	545,947	677,496
2642	RECRUITMENT SERVICES	4,620	9,549	11,883	11,500	29,500
2645	EMPLOYEE HEALTH SERVICES	6,756	10,204	13,031	13,621	13,615
2660	TECHNOLOGY SERVICES	437,304	453,159	473,918	480,139	492,402
2669	TELECOMMUNICATIONS SERVICES	151,491	137,565	139,842	99,816	118,862
2680	INTERPRETATION AND TRANSLATION	-	-	4,437	6,000	6,000
2700	SUPPLEMENTAL RETIREMENT PROGRAM	73,127	64,948	65,113	67,381	48,461
3100	FOOD SERVICES	4,590	6,792	4,962	38,495	72,950
3320	COMMUNITY RECREATION SERVICES	30,000	30,000	30,000	30,000	30,000
3330	PARENT INVOLVEMENT	389	510	387	1,400	500
3390	OTHER COMMUNITY SERVICES	52,185	71,564	77,514	96,429	115,491
4150	FACILITIES ACQUISITION AND CONSTRUCTION	23,517	83,104	36,183	656,660	900,116
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	1,397,724	1,584,900	1,717,257	863,500	455,690
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	182,635	166,678	99,894	305,295	309,512
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	1,079,589	1,142,565	1,187,997	1,228,930	1,363,707
6110	CONTINGENCY	-	-	-	250,000	570,000
7000	UNAPPROPRIATED END FUND BALANCE	11,596,638	13,648,648	16,122,370	10,258,091	10,393,829
TOTALS		45,880,714	49,484,909	53,252,275	53,164,286	53,728,238
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	(1,397,724)	(1,584,900)	(1,717,257)	(863,500)	(455,690)
TOTAL NET OF INTERFUND TRANSFERS		44,482,990	47,900,009	51,535,018	52,300,786	53,272,548

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUND RESERVE BALANCES
FYE JUNE 30, 2021

FUND	DESCRIPTION	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
100	General Fund	\$6,364,296	\$7,517,379	\$8,850,863	\$6,294,812	\$6,216,744
101	Bus Replacement Fund	\$1,115,968	\$1,379,892	\$1,574,250	\$1,063,500	\$1,328,607
102	Employee Wellness Fund	\$19,534	\$21,515	\$19,685	\$14,450	\$9,935
104	Warm Springs Housing Fund	\$75,269	\$94,478	\$121,564	\$0	\$0
105	Performing Arts Center Fund	\$30,585	\$56,131	\$0	\$0	\$0
106	Classroom Furniture Replacement Fund	\$0	\$0	\$14,712	\$0	\$8,800
107	Technology Replacement Fund	\$293,631	\$382,030	\$497,362	\$331,650	\$420,475
108	Textbook Reserve Fund	\$762,941	\$966,733	\$1,405,876	\$766,000	\$1,263,000
109	Equipment Replacement Fund	\$470,605	\$533,610	\$556,048	\$403,505	\$287,050
110	Maintenance Projects Fund	\$1,027,475	\$1,260,546	\$1,647,452	\$957,840	\$432,884
111	PERS Reserve Fund	\$1,010,000	\$1,010,000	\$1,008,250	\$0	\$0
118	Stabilization Fund	\$0	\$0	\$0	\$0	\$0
119	Warm Spring K-8 Building	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334
Total Fund Balance		\$11,596,637	\$13,648,649	\$16,122,396	\$10,258,091	\$10,393,829
Unassigned Fund Balance		\$6,364,296	\$7,517,379	\$8,850,863	\$6,294,812	\$6,216,744
Assigned Fund Balance		\$5,232,341	\$6,131,270	\$7,271,533	\$3,963,279	\$4,177,085
Total Fund Balance		\$11,596,637	\$13,648,649	\$16,122,396	\$10,258,091	\$10,393,829
<i>Total General Fund Revenues</i>		<i>\$34,170,741</i>	<i>\$36,280,512</i>	<i>\$37,842,399</i>	<i>\$38,219,062</i>	<i>\$39,691,764</i>
Unassigned General Fund Reserve Balance %		19%	21%	23%	16%	16%
Assigned General Fund Reserve Balance %		15%	17%	19%	10%	11%
Total General Fund Reserve Balance %		34%	38%	43%	27%	26%



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

Fund 100 – General Fund

The General Fund accounts for revenues and expenditures for instructional programs, daily operations of our schools, general functions of our school district, and transfers of the district. The principal sources of revenue are from local tax levy, State School Fund and Impact Aid funds.

General Fund (100) At A Glance

FYE June 30, 2021

Students Served

2,891



Total General Operating Funds Budget

(Excluding Reserves and contingency balances)

\$40,388,573



Requirements Per Pupil

\$13,970

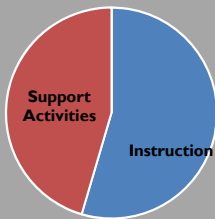
Sources of Funding

State	61%
Local / Intermediate	15%
Federal / Other	23%



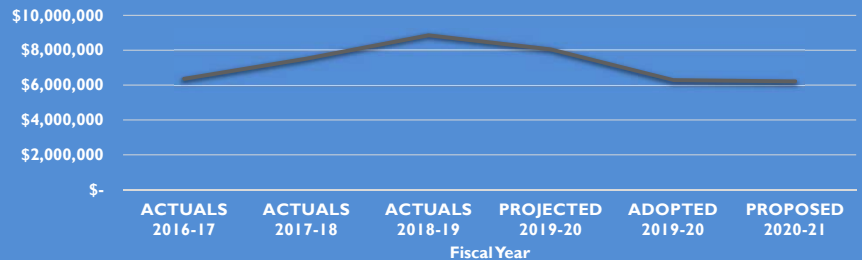
Budget Breakdown

Instruction
Support Activities

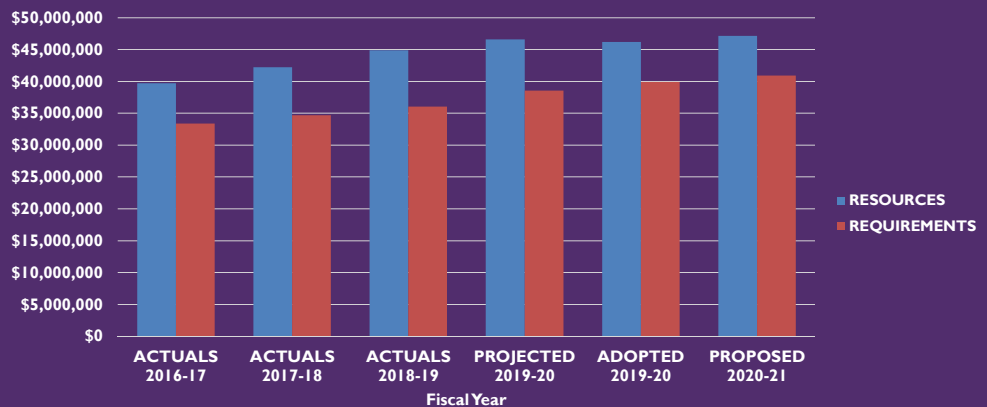


Fund Balance

General Fund Balance (Year End)



General Fund Financial Projections



GENERAL FUND PROPOSED BUDGET

FYE JUNE 30, 2021

RESOURCES

ACCOUNT	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	PROJECTED 2019-20	ADOPTED 2019-20	PROPOSED 2020-21
1100 Property Taxes	4,202,015	4,325,640	4,449,571	4,687,000	4,687,000	4,750,000
1300 Tuition From Other Districts	33,621	35,840	35,184	45,000	30,000	30,000
1400 Transportation Fees	30,125	121,876	44,401	40,000	30,000	35,000
1510 Interest on Investments	160,413	286,747	512,348	480,000	402,850	442,850
1700 Activity Fees	13,212	21,136	17,353	20,000	20,000	28,500
1900 Other Revenue	1,397,393	1,513,535	1,615,300	1,730,889	1,730,889	1,907,207
2101 County School	65,786	91,301	103,656	45,000	45,000	45,000
3101 State School Support Fund	24,630,568	26,449,398	27,074,526	27,654,807	27,768,937	28,690,660
3103 Common School Fund	306,695	254,311	264,331	280,811	280,811	282,400
3299 Restricted State Grants in Aid	5,558	-	-	-	-	-
4300 Federal Funds Direct from Feds	64,582	30,403	29,496	51,875	51,875	52,000
4700 Federal Funds Through Intermediate	8,957	3,127	-	-	-	-
4802 Impact Aid	2,834,071	2,727,674	3,255,142	2,727,000	2,727,000	2,858,000
5400 Beginning Fund Balance	6,007,609	6,364,296	7,517,379	8,850,863	8,447,000	8,053,700
Total Resources	39,760,604	42,225,283	44,918,686	46,613,245	46,221,362	47,175,317

REQUIREMENTS

FUNCTION	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	PROJECTED 2019-20	ADOPTED 2019-20	PROPOSED 2020-21
1000 Instructional Services	18,091,717	18,782,917	19,354,968	21,198,228	22,310,579	22,032,730
2000 Support Services	12,614,255	13,000,334	13,677,320	14,933,592	14,936,846	16,196,434
3000 Community & Enterprise Services	30,389	30,510	30,387	30,000	31,400	30,500
5200 Transfer of Funds	2,659,947	2,894,143	3,005,148	2,397,725	2,397,725	2,128,909
6000 Contingency	-	-	-	-	250,000	570,000
7000 Reserve for Next Year	6,364,296	7,517,379	8,850,863	8,053,700	6,294,812	6,216,744
Total Requirements	\$ 39,760,604	\$ 42,225,283	44,918,686	46,613,245	\$ 46,221,362	\$ 47,175,317

Projected Ending Fund Balance	\$	6,364,296	\$	7,517,379	\$	8,850,863	\$	8,053,700	\$	6,294,812	\$	6,216,744
Fund Balance Percentage		18.86%		20.96%		23.66%		21.33%		16.66%		15.89% *
Use/(Increase) of Reserves	\$	(356,688)	\$	(1,153,083)	\$	(1,333,484)	\$	797,163	\$	2,152,188	\$	1,836,956
Fund Balance % based on FY19-21 Resources		16.27%		19.22%		22.62%		20.59%		16.09%		15.89%

* Defined as a percentage of actual resources.

JEFFERSON COUNTY SCHOOL DISTRICT 509J
TRANSFER FROM GENERAL FUND TO OTHER FUNDS
FYE JUNE 30, 2021

FUND	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	PROPOSED
		2016-17	2017-18	2018-2019	2019-20	2020-21
101	Bus Replacement Plan	274,536	410,000	300,000	100,000	87,500
102	Wellness Program Fund	10,000	10,000	7,500	6,500	6,500
104	Warm Springs Housing Fund	-	-	30,000	-	-
105	Performing Arts Center Fund	135,000	150,500	94,857	157,000	176,690
106	Classroom Furniture Replacement Fund	-	-	50,000	50,000	35,000
107	Technology Replacement Fund	136,000	124,400	182,650	50,000	50,000
108	Textbook Adoption Fund	300,000	485,000	550,000	200,000	100,000
109	Equipment Replacement Fund	100,000	120,000	127,000	-	-
110	Maintenance Projects Fund	100,000	285,000	375,250	300,000	-
111	PERS Reserve Fund	342,188	-	-	-	-
255	SMILE Fund	8,555	5,974	10,065	12,840	14,582
273	On-Site Child Care Fund	35,882	51,150	22,429	104,750	113,830
274	Activity Bus Fund	5,811	6,428	5,670	10,000	10,000
299	Food Services	132,387	103,126	61,730	177,705	171,100
303	PERS UAL Debt	1,079,589	1,142,565	1,187,997	1,228,930	1,363,707
Total General Fund Transfers		2,659,947	2,894,143	3,005,148	2,397,725	2,128,909

General Fund Resources

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
					1000 - Revenue from Local Sources		
4,070,846	4,196,715	4,357,097	4,687,000		1111 - Current Year's Taxes	4,750,000	
119,102	107,155	89,405	-		1112 - Prior Year's Taxes	-	
12,067	21,770	1,841	-		1113 - County Tax Sales for Back Taxes	-	
-	-	1,227	-		1114 - Payment in Lieu of Taxes	-	
33,621	35,840	35,184	30,000		1312 - Tuition From Other Oregon District	30,000	
-	4,484	5,171	-		1414 - Transportation Fees Foster Care	5,000	
30,125	117,392	39,230	30,000		1415 - Transportation Fees In-District	30,000	
160,413	286,747	512,348	402,850		1510 - Interest on Investments	442,850	
13,212	21,136	17,353	20,000		1710 - Admissions	28,500	
28,806	25,279	27,600	27,500		1910 - Rentals	27,500	
-	100	-	-		1920 - Donations/Contributions	-	
99,583	139,402	189,196	234,682		1980 - Fees Charged to Grants	300,000	
29,126	21,814	28,879	20,000		1990 - Miscellaneous Revenue - Other	20,000	
37,196	50,551	36,835	40,000		1991 - Miscellaneous Revenue - Instruction Services	55,000	
71,122	63,234	109,018	100,000		1992 - Miscellaneous Revenue - Support Services	100,000	
-	40	3,734	-		1993 - Miscellaneous Revenue - Community Services	-	
4,258	5,084	5,487	5,000		1994 - Fingerprinting Charges	5,000	
38,727	60,560	21,044	35,000		1995 - Medicaid Revenues	24,000	
5,875	4,905	5,510	6,000		1997 - Pay to Play Fees	12,000	
1,082,700	1,142,565	1,187,997	1,262,707		1999 - PERS UAL	1,363,707	
5,836,779	6,304,773	6,674,156	6,900,739		Total Object 1000:	7,193,557	
					2000 - Revenue From Intermediate Sources		
65,786	91,301	103,656	45,000		2101 - County School Fund	45,000	
					3000 - Revenue From State Sources		
24,630,568	26,449,398	27,074,526	27,768,937		3101 - State School Fund - General Support	28,690,660	
306,695	254,311	264,331	280,811		3103 - Common School Fund	282,400	
5,558	-	-	-		3199 - State Sources - Unrestricted	-	
24,942,821	26,703,709	27,338,856	28,049,748		Total Object 3000:	28,973,060	
					4000 - Revenue From Federal Sources		
64,582	30,403	29,496	51,875		4300 - Federal Revenue Direct From the Feds - Restrict	52,000	
8,956	3,127	-	-		4711 - Carl Perkins Grant	-	
2,834,071	2,727,674	3,255,142	2,727,000		4802 - Impact Aid Revenues	2,858,000	
2,907,609	2,761,203	3,284,638	2,778,875		Total Object 4000:	2,910,000	
					5000 - Other Sources		
6,007,608	6,364,296	7,517,379	8,447,000		5400 - Beginning Fund Balance	8,053,700	
39,760,604	42,225,283	44,918,686	46,221,362		Total Fund 100:	47,175,317	

General Fund Requirements - By Function

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1111 - Elementary Instruction</u>		
4,030,800	4,266,494	4,411,361	4,888,148	91.25	0100 - Salaries	4,914,334	89.59
2,160,604	2,393,234	2,463,359	3,160,203		0200 - Associated Payroll Costs	3,033,324	
83,024	71,298	84,193	87,375		0300 - Purchased Services	53,175	
59,267	80,497	84,014	131,304		0400 - Supplies and Materials	173,849	
31,347	-	-	-		0500 - Capital Outlay	-	
10	5,638	-	10,500		0600 - Other Objects	10,500	
6,365,053	6,817,160	7,042,927	8,277,530	91.25	Total Function 1111:	8,185,182	89.59
					<u>1121 - Middle/Junior High Programs</u>		
1,629,099	1,708,207	1,715,997	1,830,201	30.47	0100 - Salaries	1,844,041	30.22
824,830	978,787	955,924	1,159,491		0200 - Associated Payroll Costs	1,174,395	
13,997	19,025	21,266	22,100		0300 - Purchased Services	22,000	
44,265	52,197	62,607	112,011		0400 - Supplies and Materials	91,177	
-	275	8,014	6,000		0600 - Other Objects	6,000	
2,512,191	2,758,491	2,763,807	3,129,803	30.47	Total Function 1121:	3,137,613	30.22
					<u>1122 - Middle/Junior High Extracurricular</u>		
117,827	118,904	101,453	129,584	3.68	0100 - Salaries	129,226	3.68
38,820	38,959	38,351	36,770		0200 - Associated Payroll Costs	44,908	
17,545	8,372	13,471	18,368		0300 - Purchased Services	17,150	
21,194	4,249	11,588	14,269		0400 - Supplies and Materials	21,609	
1,535	1,006	1,003	1,000		0600 - Other Objects	1,000	
196,922	171,490	165,866	199,991	3.68	Total Function 1122:	213,893	3.68
					<u>1131 - High School Programs</u>		
2,005,128	1,829,594	1,882,080	2,040,533	31.14	0100 - Salaries	1,958,112	30.64
971,148	931,096	1,014,389	1,260,735		0200 - Associated Payroll Costs	1,174,511	
73,433	45,496	42,791	47,500		0300 - Purchased Services	88,000	
242,154	44,706	50,906	61,049		0400 - Supplies and Materials	96,120	
102,549	5,763	-	-		0500 - Capital Outlay	-	
1,267	1,748	1,255	4,365		0600 - Other Objects	4,865	
3,395,679	2,858,403	2,991,421	3,414,182	31.14	Total Function 1131:	3,321,608	30.64
					<u>1132 - High School Extracurricular</u>		
310,235	320,485	326,432	338,740	5.12	0100 - Salaries	267,982	4.04
105,137	119,636	114,182	135,052		0200 - Associated Payroll Costs	91,618	
47,794	59,944	70,694	61,933		0300 - Purchased Services	74,810	
34,452	28,237	19,954	30,000		0400 - Supplies and Materials	29,740	
7,250	8,985	7,889	7,450		0600 - Other Objects	6,250	
504,866	537,287	539,150	573,175	5.12	Total Function 1132:	470,400	4.04
					<u>1210 - Programs for the Talented and Gifted</u>		
32,494	34,559	37,385	39,117	0.50	0100 - Salaries	39,899	0.50
17,055	20,901	22,329	25,060		0200 - Associated Payroll Costs	25,716	
1,400	116	1,583	300		0300 - Purchased Services	300	
357	3,196	-	5,100		0400 - Supplies and Materials	5,400	
50	-	-	-		0600 - Other Objects	-	
51,357	58,772	61,297	69,577	0.50	Total Function 1210:	71,315	0.50

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
					<u>1220 - Life Skills Programs</u>		
951,020	943,238	899,634	958,230	29.16	0100 - Salaries	1,030,086	30.03
534,573	600,092	580,204	688,657		0200 - Associated Payroll Costs	743,998	
30	-	-	71,092		0300 - Purchased Services	50,000	
4,339	2,911	6,484	8,700		0400 - Supplies and Materials	8,700	
1,489,962	1,546,241	1,486,322	1,726,679	29.16	Total Function 1220:	1,832,784	30.03
					<u>1221 - Learning Center - Structured and Intensive</u>		
4,856	376	-	-		0100 - Salaries	-	
886	49	-	-		0200 - Associated Payroll Costs	-	
5,742	424	-	-		Total Function 1221:	-	
					<u>1223 - Community Transition Center</u>		
107,352	109,145	106,287	121,204	2.31	0100 - Salaries	118,428	2.31
41,979	44,783	49,316	70,481		0200 - Associated Payroll Costs	78,460	
2,357	1,699	1,661	1,700		0300 - Purchased Services	1,000	
70	-	-	500		0400 - Supplies and Materials	300	
35,188	40,406	39,663	43,900		0600 - Other Objects	44,500	
186,947	196,033	196,926	237,785	2.31	Total Function 1223:	242,688	2.31
					<u>1227 - Extended School Year Programs</u>		
18,158	19,852	19,986	21,000		0100 - Salaries	22,000	
5,300	6,745	6,574	8,108		0200 - Associated Payroll Costs	8,415	
5,770	-	-	-		0300 - Purchased Services	-	
280	360	137	150		0400 - Supplies and Materials	150	
29,509	26,956	26,697	29,258		Total Function 1227:	30,565	
					<u>1229 - Behavioral Program</u>		
296,631	317,229	425,243	486,813	14.59	0100 - Salaries	493,939	14.59
136,835	154,109	209,055	298,646		0200 - Associated Payroll Costs	308,083	
167	189	-	500		0300 - Purchased Services	500	
1,056	1,208	1,056	3,800		0400 - Supplies and Materials	3,800	
434,689	472,733	635,355	789,759	14.59	Total Function 1229:	806,322	14.59
					<u>1250 - Special Education Program</u>		
842,812	985,246	1,055,755	1,124,503	26.25	0100 - Salaries	1,084,152	26.25
438,184	565,978	575,753	699,529		0200 - Associated Payroll Costs	678,587	
-	750	147	-		0300 - Purchased Services	-	
6,858	10,846	5,473	9,000		0400 - Supplies and Materials	9,000	
1,287,854	1,562,820	1,637,127	1,833,032	26.25	Total Function 1250:	1,771,739	26.25
					<u>1283 - Alternative Education Program</u>		
328,032	340,082	306,462	328,563	6.28	0100 - Salaries	294,032	6.09
191,002	185,277	191,853	231,265		0200 - Associated Payroll Costs	225,835	
215,375	94,093	71,466	103,944		0300 - Purchased Services	85,975	
34,852	20,418	21,246	24,103		0400 - Supplies and Materials	18,385	
605	-	2,424	3,000		0600 - Other Objects	3,000	
769,866	639,870	593,451	690,875	6.28	Total Function 1283:	627,227	6.09
					<u>1291 - ESL Instructional Program</u>		
509,577	698,990	772,705	798,857	17.53	0100 - Salaries	759,294	17.13
318,067	430,555	439,639	534,026		0200 - Associated Payroll Costs	556,050	
1,724	5,084	2,279	6,050		0400 - Supplies and Materials	6,050	
829,368	1,134,629	1,214,623	1,338,933	17.53	Total Function 1291:	1,321,394	17.13

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
					<u>1460 - Special Programs, Summer School</u>		
21,558	1,200	-	-		0100 - Salaries	-	
6,506	406	-	-		0200 - Associated Payroll Costs	-	
2,962	-	-	-		0300 - Purchased Services	-	
685	-	-	-		0400 - Supplies and Materials	-	
31,712	1,606	-	-		Total Function 1460:	-	
18,091,717	18,782,917	19,354,968	22,310,579	258.29	Total Function 1000:	22,032,730	255.08
					2000 - Support Services		
					<u>2112 - Attendance Services</u>		
29,007	32,786	38,598	37,996	1.00	0100 - Salaries	39,828	1.00
23,123	25,704	27,547	30,268		0200 - Associated Payroll Costs	31,727	
52,130	58,490	66,145	68,264	1.00	Total Function 2112:	71,555	1.00
					<u>2114 - Student Accounting Services</u>		
119,867	128,765	135,490	138,708	3.34	0100 - Salaries	129,677	3.34
70,216	76,736	85,498	108,776		0200 - Associated Payroll Costs	107,963	
1,218	900	1,428	1,000		0400 - Supplies and Materials	1,000	
191,300	206,402	222,417	248,484	3.34	Total Function 2114:	238,640	3.34
					<u>2115 - Student Safety Services</u>		
78,374	90,927	103,691	115,300		0300 - Purchased Services	177,000	
					<u>2122 - Counseling Services</u>		
440,654	466,040	559,030	588,864	9.29	0100 - Salaries	617,579	9.29
228,020	250,015	307,735	362,361		0200 - Associated Payroll Costs	382,116	
75	1,952	101	1,500		0300 - Purchased Services	2,000	
2,448	1,612	1,440	8,850		0400 - Supplies and Materials	9,100	
671,197	719,619	868,306	961,575	9.29	Total Function 2122:	1,010,795	9.29
					<u>2130 - Health & Nursing Services</u>		
81,185	83,652	95,760	98,189	1.88	0100 - Salaries	103,291	1.88
60,246	54,924	54,274	76,361		0200 - Associated Payroll Costs	62,307	
594	1,137	1,508	1,735		0300 - Purchased Services	2,235	
14,415	13,310	10,966	15,615		0400 - Supplies and Materials	15,615	
239	239	259	150		0600 - Other Objects	150	
156,678	153,261	162,767	192,050	1.88	Total Function 2130:	183,598	1.88
					<u>2150 - Speech Pathology & Audiology Services</u>		
77	-	30,613	33,393	0.88	0100 - Salaries	33,665	0.88
30	-	27,578	30,367		0200 - Associated Payroll Costs	31,271	
107	-	58,192	63,760	0.88	Total Function 2150:	64,936	0.88
					<u>2160 - Other Student Treatment Services</u>		
66,859	73,262	74,509	81,000		0300 - Purchased Services	81,000	
					<u>2190 - Service Direction, Student Support Services</u>		
117,928	127,776	137,457	140,086	1.00	0100 - Salaries	142,767	1.00
56,511	70,035	75,784	84,508		0200 - Associated Payroll Costs	85,190	
40,984	47,472	41,779	48,500		0300 - Purchased Services	48,870	
2,238	2,520	1,656	1,600		0400 - Supplies and Materials	1,600	
1,045	1,045	1,055	1,055		0600 - Other Objects	1,130	
218,707	248,847	257,730	275,749	1.00	Total Function 2190:	279,557	1.00

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
					<u>2211 - Improvement of Instruction Services</u>		
153,288	218,173	224,560	328,074	3.20	0100 - Salaries	373,624	3.70
78,807	121,657	125,006	199,270		0200 - Associated Payroll Costs	223,915	
1,240	1,605	181	1,700		0300 - Purchased Services	1,700	
2,935	5,568	6,525	7,500		0400 - Supplies and Materials	7,550	
1,344	1,399	5,804	1,500		0600 - Other Objects	1,500	
237,615	348,401	362,076	538,044	3.20	Total Function 2211:	608,289	3.70
					<u>2220 - Educational Media Services</u>		
198,051	213,539	214,395	213,910	6.44	0100 - Salaries	228,756	6.69
150,223	153,118	155,597	167,743		0200 - Associated Payroll Costs	177,797	
450	-	-	500		0300 - Purchased Services	500	
39,110	31,346	26,866	38,625		0400 - Supplies and Materials	35,540	
45	237	119	225		0600 - Other Objects	225	
387,878	398,240	396,976	421,003	6.44	Total Function 2220:	442,818	6.69
					<u>2230 - Assessment & Testing</u>		
63,519	62,658	61,728	75,000		0100 - Salaries	75,000	
6,990	7,152	8,804	6,376		0200 - Associated Payroll Costs	24,189	
4,538	2,208	4,452	8,770		0400 - Supplies and Materials	8,770	
75,048	72,018	74,984	90,146		Total Function 2230:	107,959	
					<u>2240 - Instructional Staff Develop</u>		
10,338	19,522	17,916	14,592		0100 - Salaries	15,243	
46,809	33,683	48,354	49,939		0200 - Associated Payroll Costs	49,916	
22,189	23,038	3,525	41,377		0300 - Purchased Services	45,656	
6,689	14,246	13,079	13,000		0400 - Supplies and Materials	15,000	
86,025	90,489	82,874	118,908		Total Function 2240:	125,815	
					<u>2244 - Adminstration Staff Development</u>		
41,123	39,785	27,010	36,000		0200 - Associated Payroll Costs	36,000	
					<u>2310 - Board of Education Services</u>		
137,346	145,506	146,758	144,880		0300 - Purchased Services	162,000	
5,051	1,734	3,527	2,500		0400 - Supplies and Materials	2,500	
6,607	7,068	7,968	25,400		0600 - Other Objects	10,400	
149,004	154,308	158,254	172,780		Total Function 2310:	174,900	
					<u>2321 - Office of the Superintendent Services</u>		
220,616	260,012	282,225	290,021	2.00	0100 - Salaries	286,272	2.00
117,691	100,095	129,282	146,908		0200 - Associated Payroll Costs	155,109	
11,299	49,789	20,262	25,070		0300 - Purchased Services	20,070	
8,926	5,912	5,250	7,700		0400 - Supplies and Materials	7,700	
1,045	1,148	1,140	1,250		0600 - Other Objects	2,500	
359,576	416,956	438,160	470,949	2.00	Total Function 2321:	471,651	2.00
					<u>2329 - Other Executive Administration Services</u>		
37,586	47,747	26,716	29,540		0300 - Purchased Services	29,540	
5,264	8,865	3,788	7,250		0400 - Supplies and Materials	6,500	
8,987	-	-	-		0500 - Capital Outlay	-	
51,837	56,612	30,504	36,790		Total Function 2329:	36,040	
					<u>2410 - Office of the Principal Services</u>		
1,596,394	1,547,479	1,600,503	1,543,048	21.50	0100 - Salaries	1,835,138	25.00
803,178	846,219	858,368	982,327		0200 - Associated Payroll Costs	1,184,835	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
108,529	73,959	58,776	75,959		0300 - Purchased Services	94,059	
82,178	74,796	98,586	105,026		0400 - Supplies and Materials	94,936	
11,454	11,132	9,220	9,020		0600 - Other Objects	10,345	
2,601,732	2,553,585	2,625,453	2,715,380	21.50	Total Function 2410:	3,219,313	25.00
					<u>2520 - Fiscal Services</u>		
283,379	292,379	331,538	384,992	5.00	0100 - Salaries	441,510	5.00
156,319	143,739	209,432	256,857		0200 - Associated Payroll Costs	254,816	
41,642	35,735	48,368	53,200		0300 - Purchased Services	55,700	
59,953	57,668	36,997	53,250		0400 - Supplies and Materials	53,150	
3,111	2,275	6,475	3,710		0600 - Other Objects	4,000	
544,404	531,795	632,810	752,009	5.00	Total Function 2520:	809,176	5.00
					<u>2528 - Risk Management Services</u>		
65,477	73,118	75,572	81,100		0600 - Other Objects	85,500	
					<u>2542 - Buildings Services</u>		
933,687	965,814	1,018,562	1,038,972	21.90	0100 - Salaries	1,079,210	22.43
562,843	599,433	663,471	763,645		0200 - Associated Payroll Costs	797,849	
705,477	708,691	715,382	775,349		0300 - Purchased Services	726,870	
107,476	107,985	110,958	117,670		0400 - Supplies and Materials	117,670	
11,795	6,100	-	-		0500 - Capital Outlay	-	
141,594	147,196	137,743	153,650		0600 - Other Objects	174,150	
2,462,873	2,535,219	2,646,117	2,849,286	21.90	Total Function 2542:	2,895,749	22.43
					<u>2543 - Grounds Services</u>		
41,452	59,057	31,850	51,303	1.00	0100 - Salaries	52,583	1.00
28,272	36,314	11,826	35,864		0200 - Associated Payroll Costs	38,035	
15,885	15,858	14,241	15,529		0300 - Purchased Services	23,160	
26,791	27,658	22,136	37,791		0400 - Supplies and Materials	38,000	
-	-	-	150		0600 - Other Objects	150	
112,400	138,887	80,053	140,637	1.00	Total Function 2543:	151,928	1.00
					<u>2544 - Maintenance Services</u>		
513,151	475,637	470,161	491,389	7.70	0100 - Salaries	565,621	8.20
290,414	281,057	293,587	325,233		0200 - Associated Payroll Costs	357,927	
68,090	52,957	66,683	56,339		0300 - Purchased Services	72,050	
195,740	124,245	162,100	146,800		0400 - Supplies and Materials	149,960	
5,103	-	-	-		0500 - Capital Outlay	-	
9,102	7,195	7,413	7,900		0600 - Other Objects	9,600	
1,081,600	941,090	999,945	1,027,661	7.70	Total Function 2544:	1,155,158	8.20
					<u>2546 - Security Services</u>		
4,079	4,578	4,578	4,700		0300 - Purchased Services	4,700	
					<u>2552 - Vehicle Operation Services</u>		
892,116	958,824	1,003,585	1,049,492	27.57	0100 - Salaries	1,131,059	28.83
674,156	695,018	770,503	908,996		0200 - Associated Payroll Costs	940,774	
38,787	49,184	49,623	62,290		0300 - Purchased Services	55,250	
210,208	271,976	253,098	257,650		0400 - Supplies and Materials	274,042	
34,796	27,998	31,877	32,400		0600 - Other Objects	38,000	
1,850,063	2,003,000	2,108,686	2,310,828	27.57	Total Function 2552:	2,439,125	28.83
					<u>2572 - Purchasing Services</u>		
14,907	15,211	16,281	16,695	0.33	0100 - Salaries	17,451	0.33
9,393	10,102	10,618	11,609		0200 - Associated Payroll Costs	12,137	
(8,905)	6,556	1,733	2,500		0400 - Supplies and Materials	2,500	
15,395	31,870	28,633	30,804	0.33	Total Function 2572:	32,088	0.33
					<u>2573 - Warehousing & Distributing Services</u>		
12,991	13,245	13,663	13,675	0.38	0100 - Salaries	13,946	0.38
9,773	10,363	11,117	11,631		0200 - Associated Payroll Costs	11,902	
22,764	23,608	24,780	25,306	0.38	Total Function 2573:	25,848	0.38

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
10,622	6,995	-	5,000		<u>2574 - Printing/Copying Services</u>		
60	995	310	1,000		0300 - Purchased Services	5,000	
10,682	7,990	310	6,000		0400 - Supplies and Materials	1,000	
					Total Function 2574:	6,000	
10,000	-	-	-		<u>2623 - Evaluation Services</u>		
					0300 - Purchased Services	-	
4,805	20,891	9,456	12,000		<u>2626 - Grant Writing Services</u>		
					0300 - Purchased Services	12,000	
37,036	40,195	27,836	29,900		<u>2633 - Public Information Services</u>		
-	-	31	-		0300 - Purchased Services	34,100	
37,036	40,195	27,867	29,900		0400 - Supplies and Materials	-	
					Total Function 2633:	34,100	
238,192	270,338	299,931	311,885	4.25	<u>2640 - Staff Services</u>		
132,076	119,455	138,829	150,612		0100 - Salaries	355,193	4.50
14,029	19,765	22,311	21,450		0200 - Associated Payroll Costs	221,303	
37,794	47,070	46,663	60,200		0300 - Purchased Services	25,000	
1,190	1,553	1,800	1,800		0400 - Supplies and Materials	73,500	
423,282	458,180	509,534	545,947	4.25	0600 - Other Objects	2,500	
					Total Function 2640:	677,496	4.50
667	2,991	4,235	4,500		<u>2642 - Recruitment and Placement Services</u>		
-	378	1,638	600		0300 - Purchased Services	11,000	
3,953	6,180	6,010	6,400		0400 - Supplies and Materials	2,000	
4,620	9,549	11,883	11,500		0600 - Other Objects	16,500	
					Total Function 2642:	29,500	
1,691	1,525	3,001	2,000		<u>2645 - Health Services - Staff</u>		
					0300 - Purchased Services	2,000	
85,503	101,050	108,012	117,549	1.00	<u>2660 - Technology Services</u>		
43,849	60,402	64,567	74,580		0100 - Salaries	120,461	1.00
74,736	43,119	1,386	7,410		0200 - Associated Payroll Costs	75,441	
108,892	90,553	96,765	127,950		0300 - Purchased Services	7,410	
-	-	23,928	-		0400 - Supplies and Materials	129,265	
300	-	-	300		0500 - Capital Outlay	-	
313,280	295,123	294,658	327,789	1.00	0600 - Other Objects	300	
					Total Function 2660:	332,877	1.00
151,491	137,565	139,843	99,816		<u>2669 - Telecommunication Services</u>		
					0300 - Purchased Services	118,862	
-	-	4,437	6,000		<u>2680 - Interpretation and Translation</u>		
67,865	60,283	58,458	58,630		0300 - Purchased Services	6,000	
5,262	4,665	6,655	8,751		<u>2700 - Supplemental Retirement Program</u>		
73,126	64,948	65,113	67,381		0100 - Salaries	43,140	
12,614,255	13,000,334	13,677,321	14,936,846	119.65	0200 - Associated Payroll Costs	5,321	
					Total Function 2700:	48,461	
					Total Function 2000:	16,196,434	126.44
					3000 - Enterprise and Community Services		
					<u>3320 - Community Recreation Services</u>		
30,000	30,000	30,000	30,000		0300 - Purchased Services	30,000	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
369	374	367	400		<u>3330 - Civic Services</u>		
20	136	20	1,000		0300 - Purchased Services	400	
389	510	387	1,400		0400 - Supplies and Materials	100	
30,389	30,510	30,387	31,400		Total Function 3330:	500	
					Total Function 3000:	30,500	
					5000 - Other Uses		
					<u>5201 - Transfer to General Sub Funds</u>		
1,397,724	1,584,900	1,717,257	863,500		0700 - Transfers	455,690	
					<u>5202 - Transfer to Special Revenues</u>		
182,635	166,678	99,894	305,295		0700 - Transfers	309,512	
					<u>5203 - Transfer to Debt Service</u>		
1,079,589	1,142,565	1,187,997	1,228,930		0700 - Transfers	1,363,707	
2,659,947	2,894,143	3,005,148	2,397,725		Total Function 5000:	2,128,909	
					6000 - Contingencies		
					<u>6110 - Operating Contingency</u>		
-	-	-	250,000		0800 - Other Uses of Funds	570,000	
-	-	-	250,000		Total Function 6000:	570,000	
					7000 - Unappropriated Ending Fund Balance		
					<u>7000 - Unappropriated Ending Fund Balance</u>		
6,364,296	7,517,379	8,850,863	6,294,812		0800 - Other Uses of Funds	6,216,744	
6,364,296	7,517,379	8,850,863	6,294,812		Total Function 7000:	6,216,744	
39,760,604	42,225,283	44,918,686	46,221,362	377.94	Total Fund 100:	47,175,317	381.52

General Fund Requirements - By Object

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
					0100 - Salaries		
9,089,156	9,545,135	9,972,492	10,799,143	175.10	0111 - Licensed Salaries	10,736,792	175.35
4,278,252	4,566,925	4,711,831	5,105,571	168.47	0112 - Classified Salaries	5,259,696	167.89
1,825,386	1,832,649	1,886,218	1,889,048	15.85	0113 - Administrators	2,142,741	17.85
550,430	553,501	631,517	746,549	10.00	0114 - Managerial - Classified	911,719	12.00
67,865	60,283	58,458	58,630		0116 - Early Retirement Stipend	43,140	
424,523	383,557	367,676	430,074		0121 - Substitute - Licensed Salaries	427,607	
202,188	240,129	293,142	225,663		0122 - Substitute - Classified Salaries	209,230	
142,515	157,725	162,182	115,195		0130 - Overtime Salary	115,195	
349,288	359,133	345,233	383,590	7.80	0131 - Extended Responsibility Salaries	375,708	7.72
41,662	37,911	39,127	42,728	0.72	0132 - Extra Days Salaries	37,936	0.72
5,201	4,860	5,350	6,500		0133 - Events Pay	21,500	
12,137	11,750	11,675	11,600		0134 - Incentive Pay	11,850	
134,744	85,683	98,429	115,265		0140 - Other Stipends	143,825	
196,400	226,600	227,768	212,400		0155 - Opt-Out Insurance Incentive	219,600	
17,319,747	18,065,842	18,811,097	20,141,956	377.94	Total Object 0100:	20,656,539	381.52
					0200 - Associated Payroll Costs		
809,991	992,791	974,823	1,264,162		0211 - PERS Employer Contribution	1,250,927	
920,258	958,665	972,847	1,153,669		0212 - PERS Pick-Up Contribution	1,185,506	
943,900	986,173	1,022,256	1,184,650		0213 - PERS UAL Contribution	1,222,388	
918,252	1,465,956	1,526,504	2,475,328		0216 - OPSRP Employer Contribution	2,595,878	
3,527	(30,695)	17,089	-		0217 - Prior PERS Costs	-	
-	-	-	-		0218 - PERS Retiree Tier Contribution	143,450	
-	-	-	-		0219 - PERS Retiree OPSRP Contribution	13,541	
1,279,249	1,330,346	1,382,938	1,540,911		0220 - Social Security/Medicare (FICA)	1,580,247	
205,181	161,518	340,525	240,673		0231 - Workers' Comp	158,993	
16,766	17,444	18,135	20,141		0232 - Unemployment Compensation	20,643	
4,171,219	4,196,035	4,366,993	5,117,583		0241 - Medical Insurance	5,144,167	
31,781	62,290	78,521	58,888		0248 - 403(B) Employer Match	15,000	
86,123	69,751	71,738	81,000		0249 - Tuition Reimbursement	81,000	
9,386,249	10,210,275	10,772,369	13,137,005		Total Object 0200:	13,411,740	
					0300 - Purchased Services		
294,701	165,019	148,303	253,386		0311 - Instruction Services	184,860	
25,469	56,602	17,469	18,000		0312 - Instructional Program Improvement Services	19,000	
66,859	73,262	74,509	81,000		0313 - Student Services	81,000	
750	-	-	-		0318 - Prof & Improvement Costs Non-Instr	-	
92,732	80,447	84,984	87,300		0322 - Contract Maint & Repairs	104,500	
226,277	179,755	154,885	162,460		0323 - Printing Costs	164,675	
20,015	24,273	48,216	20,570		0324 - Rentals	19,029	
441,810	462,114	448,547	484,079		0325 - Electricity	454,300	
133,122	120,909	131,377	139,430		0326 - Fuel (Building Use)	128,000	
73,947	68,376	68,531	62,889		0327 - Water and Sewage	85,100	
74,824	71,397	73,465	83,083		0328 - Garbage Service	81,715	
30,000	30,000	30,000	30,000		0329 - Other Property Services	30,000	
-	-	-	2,000		0331 - Student Transportation	2,000	
(514)	-	-	4,951		0332 - Student Transportation	-	
3,270	4,590	2,139	4,900		0341 - In-District Travel	5,725	
85,377	92,600	65,239	125,619		0342 - Out-of-District Travel	165,386	
10,261	11,870	13,000	12,650		0343 - Student Out-of District Travel	16,900	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	100 - General Fund	2020/21 Proposed	2020/21 FTE
28,524	30,671	27,714	36,735		0351 - Telephone Services	36,832	
12,783	13,908	13,863	18,550		0353 - Postage	15,950	
19,278	18,709	16,114	19,400		0354 - Advertising	20,700	
2,133	-	-	-		0355 - Printing and Binding	-	
131,271	114,904	118,247	84,016		0359 - Other Communication Services	97,380	
-	-	-	-		0374 - Other Tuition	2,500	
28,850	32,450	33,860	37,500		0381 - Audit Services	37,500	
85,180	83,440	87,081	89,380		0382 - General Legal Services	96,000	
14,018	15,508	5,960	7,800		0385 - Management Consultant Services	12,000	
-	10,523	2,017	-		0387 - Statistical Services	-	
1,784	-	1,842	-		0388 - Elections Services	2,000	
276,067	266,471	259,461	302,058		0389 - Other Prof-Technical Services/Non-Inst	383,990	
2,178,786	2,027,798	1,926,825	2,167,756		Total Object 0300:	2,247,042	
					0400 - Supplies and Materials		
493,141	447,875	501,053	651,123		0410 - Consumable Supplies	712,217	
138,540	168,439	173,684	166,500		0411 - Fuel (Vehicles)	181,500	
8,203	26,866	20,087	21,300		0412 - Tires-Tire Reps-Batteries	30,302	
8,298	6,702	9,239	11,850		0417 - Awards/Incentives	15,000	
43,835	51,562	58,964	51,500		0418 - Food	56,200	
14,088	11,643	10,920	8,000		0419 - Uniforms	13,090	
21,826	31,956	40,690	33,950		0420 - Textbooks	33,950	
22,311	17,293	15,807	20,675		0430 - Library Books	19,725	
2,258	1,918	1,476	2,400		0440 - Periodicals	2,550	
279,320	101,742	66,274	87,505		0460 - Non-Consumable Products	75,464	
246,982	202,480	185,598	250,935		0470 - Software	264,705	
85,788	83,668	91,964	124,145		0480 - Non-Capital Tech Hardware	106,575	
1,364,592	1,152,144	1,175,756	1,429,883		Total Object 0400:	1,511,278	
					0500 - Capital Outlay		
159,781	11,863	-	-		0541 - Fixed Asset Equipment	-	
-	-	23,928	-		0550 - Depreciable Technology	-	
159,781	11,863	23,928	-		Total Object 0500:	-	
					0600 - Other Objects		
86	-	624	500		0621 - Regular Interest	500	
37,550	46,842	57,315	64,175		0640 - Dues & Fees	67,815	
3,953	5,605	5,015	5,000		0641 - Fingerprint Fees to State	15,000	
62,407	61,899	64,183	69,000		0651 - Liability Insurance	72,100	
3,070	3,070	3,070	3,200		0652 - Fidelity Bonds	3,600	
182,992	187,515	181,165	199,300		0653 - Property Insurance	227,400	
-	-	-	15,000		0655 - Judgments & Settlements	-	
1,960	502	1,667	2,150		0670 - Govt Tax-License-Assessment	2,150	
35,188	40,406	39,663	43,900		0691 - Grant Match	44,500	
327,206	345,839	352,701	402,225		Total Object 0600:	433,065	
					0700 - Transfers		
2,659,947	2,894,143	3,005,148	2,397,725		0710 - Transfer Out	2,128,909	
					0800 - Other Uses of Funds		
-	-	-	250,000		0810 - Planned Reserves	570,000	
6,364,296	7,517,379	8,850,863	6,294,812		0820 - Reserved for Next Year	6,216,744	
6,364,296	7,517,379	8,850,863	6,544,812		Total Object 0800:	6,786,744	
39,760,604	42,225,283	44,918,686	46,221,362	377.94	Total Fund 100:	47,175,317	381.52

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Jefferson County
School District 509J
UNITE. ENGAGE. SOAR.

General Fund by School

The district schools include three elementary schools, one middle school, two K-8 schools, and two high schools

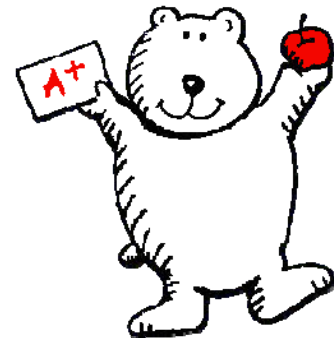
BUFF ELEMENTARY

Grades: K-5

375 SE Buff Street

Madras, OR 97741

Principal: Billie Jo White



Demographic Information

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	7.54%	9.43%	10.30%	8.46%	7.50%	5.19%
Asian	0.84%	1.08%	1.21%	0.94%	1.25%	0.65%
Black/African American	1.68%	1.35%	0.91%	0.31%	0.31%	0.65%
Hispanic/Latino	48.88%	47.44%	46.36%	49.84%	48.44%	45.78%
Multiracial	0.56%	0.54%	1.83%	1.90%	2.19%	2.60%
Native Hawaiian/Pacific Islander	0.28%	0.27%	0.00%	0.31%	0.63%	0.32%
White	40.22%	39.89%	39.39%	38.24%	39.68%	44.81%

Special Education Data

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment History	43	35	35	30	28	41

Enrollment History and Projections

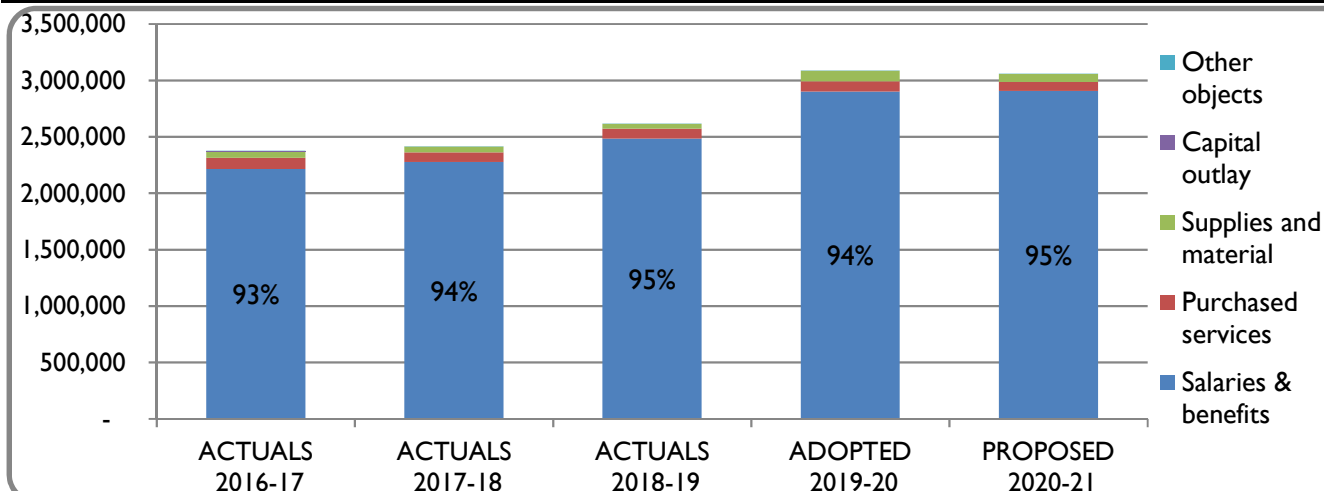
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
	358	370	329	317	319	308	319

School Performance Measures

	2014-15	2015-16	2016-17	2017-18	2018-19
English Language Proficiency	33.0%	29.1%	30.1%	37.7%	48.4%
Mathematics Proficiency	21.4%	21.4%	20.1%	31.1%	38.2%

School Spending

GENERAL FUND



	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	2,213,116	2,274,981	2,482,428	2,900,382	2,904,088
Purchased services	100,199	84,887	87,565	90,889	80,650
Supplies and material	53,387	53,230.0	43,444	91,526	70,040
Capital outlay	9,215	-	-	-	-
Other objects	728	729	862	3,920	3,920
Total Requirements	2,376,645	2,413,827	2,614,299	3,086,717	3,058,698

School Staffing

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Administration	1.00	1.00	1.00	1.00	1.00
Certified	15.50	14.50	16.00	17.00	18.00
Classified	6.20	6.25	7.63	7.63	7.63
Certified - SPED	2.00	2.00	2.00	2.00	2.00
Classified - SPED	4.60	8.23	8.94	8.94	8.94
Classified - Custodial	3.00	3.00	3.00	3.00	3.00
Certified - Extra Days/Duty	0.03	0.03	0.02	-	-
	35.01	36.37	38.59	39.56	40.56

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	108 - Buff Elementary	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1111 - Elementary Instruction</u>		
766,849	770,897	837,400	983,072	19.75	0100 - Salaries	999,353	20.75
342,385	377,767	428,387	597,553		0200 - Associated Payroll Costs	580,355	
18,769	19,745	25,285	25,500		0300 - Purchased Services	14,000	
11,352	15,270	10,400	41,135		0400 - Supplies and Materials	29,465	
9,215	-	-	-		0500 - Capital Outlay	-	
-	-	-	3,000		0600 - Other Objects	3,000	
1,148,571	1,183,678	1,301,471	1,650,260	19.75	Total Function 1111:	1,626,173	20.75
					<u>1220 - Life Skills Programs</u>		
1,514	-	-	-		0100 - Salaries	-	
188	-	-	-		0200 - Associated Payroll Costs	-	
28	-	-	-		0400 - Supplies and Materials	-	
1,729	-	-	-		Total Function 1220:	-	
					<u>1229 - Behavioral Program</u>		
171,327	197,511	194,851	211,702	7.63	0100 - Salaries	209,528	7.63
77,339	87,486	89,433	114,255		0200 - Associated Payroll Costs	113,075	
901	1,208	282	1,900		0400 - Supplies and Materials	1,900	
249,567	286,204	284,566	327,857	7.63	Total Function 1229:	324,503	7.63
					<u>1250 - Special Education Program</u>		
123,306	129,401	130,302	136,514	3.31	0100 - Salaries	138,603	3.31
48,517	56,758	52,086	68,293		0200 - Associated Payroll Costs	69,511	
1,328	3,513	586	1,650		0400 - Supplies and Materials	1,650	
173,151	189,671	182,974	206,457	3.31	Total Function 1250:	209,764	3.31
					<u>1291 - ESL Instructional Program</u>		
80,460	80,485	84,622	90,599	1.88	0100 - Salaries	73,147	1.88
52,540	42,321	44,751	50,595		0200 - Associated Payroll Costs	61,062	
799	129	411	750		0400 - Supplies and Materials	750	
133,799	122,935	129,784	141,944	1.88	Total Function 1291:	134,959	1.88
1,706,816	1,782,489	1,898,795	2,326,518	32.56	Total Function 1000:	2,295,399	33.56
					2000 - Support Services		
					<u>2122 - Counseling Services</u>		
35,721	36,564	66,822	69,916	1.00	0100 - Salaries	78,148	1.00
12,452	14,486	41,859	46,458		0200 - Associated Payroll Costs	34,151	
436	313	333	300		0400 - Supplies and Materials	300	
48,609	51,364	109,014	116,674	1.00	Total Function 2122:	112,599	1.00
					<u>2130 - Health & Nursing Services</u>		
2,033	1,834	1,047	1,650		0400 - Supplies and Materials	1,650	
					<u>2220 - Educational Media Services</u>		
26,742	33,622	34,390	35,222	1.00	0100 - Salaries	36,687	1.00
22,181	11,107	11,974	13,581		0200 - Associated Payroll Costs	14,017	
75	-	-	-		0300 - Purchased Services	-	
5,300	5,315	4,083	5,675		0400 - Supplies and Materials	5,675	
-	134	119	25		0600 - Other Objects	25	
54,298	50,179	50,566	54,503	1.00	Total Function 2220:	56,404	1.00

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	108 - Buff Elementary	2020/21 Proposed	2020/21 FTE
					<u>2240 - Instructional Staff Develop</u>		
614	775	180	-		0100 - Salaries	-	
64	121	52	-		0200 - Associated Payroll Costs	-	
9,706	-	840	-		0300 - Purchased Services	-	
10,385	896	1,072	-		Total Function 2240:	-	
					<u>2410 - Office of the Principal Services</u>		
144,849	124,123	131,436	134,750	2.00	0100 - Salaries	155,734	2.00
82,436	81,348	89,626	96,127		0200 - Associated Payroll Costs	82,839	
16,531	9,493	4,787	4,700		0300 - Purchased Services	4,800	
6,265	4,683	4,289	13,966		0400 - Supplies and Materials	4,150	
728	595	743	895		0600 - Other Objects	895	
250,809	220,242	230,880	250,438	2.00	Total Function 2410:	248,418	2.00
					<u>2542 - Buildings Services</u>		
140,779	145,714	152,024	152,979	3.00	0100 - Salaries	146,018	3.00
82,854	84,494	92,234	98,766		0200 - Associated Payroll Costs	111,860	
52,426	53,024	54,592	57,289		0300 - Purchased Services	58,450	
13,267	13,334	13,575	13,900		0400 - Supplies and Materials	13,900	
289,325	296,567	312,425	322,934	3.00	Total Function 2542:	330,228	3.00
					<u>2543 - Grounds Services</u>		
550	1,313	-	500		0300 - Purchased Services	500	
1,282	1,883	1,093	2,500		0400 - Supplies and Materials	2,500	
1,831	3,196	1,093	3,000		Total Function 2543:	3,000	
					<u>2544 - Maintenance Services</u>		
1,602	912	1,639	1,500		0300 - Purchased Services	1,500	
10,397	5,749	7,346	8,100		0400 - Supplies and Materials	8,100	
12,000	6,661	8,985	9,600		Total Function 2544:	9,600	
					<u>2546 - Security Services</u>		
359	359	359	400		0300 - Purchased Services	400	
					<u>2552 - Vehicle Operation Services</u>		
181	42	64	1,000		0300 - Purchased Services	1,000	
669,829	631,338	715,505	760,199	7.00	Total Function 2000:	763,299	7.00
2,376,645	2,413,827	2,614,299	3,086,717	39.56	Total Center 108:	3,058,698	40.56

BIG MUDDY SCHOOL

Grades: K-8

PO Box 220

Antelope, OR 97001

Principal: Melinda Boyle



Demographic Information

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	0.00%	0.00%	0.00%	0.00%	6.67%	6.67%
Asian	0.00%	0.00%	9.09%	4.76%	0.00%	0.00%
Black/African American	0.00%	0.00%	4.55%	4.76%	6.67%	6.67%
Hispanic/Latino	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Multiracial	0.00%	0.00%	4.55%	4.76%	6.67%	6.67%
Native Hawaiian/Pacific Islander	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
White	100.00%	100.00%	81.81%	85.72%	79.99%	79.99%

Special Education Data

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment History	-					-

Enrollment History and Projections

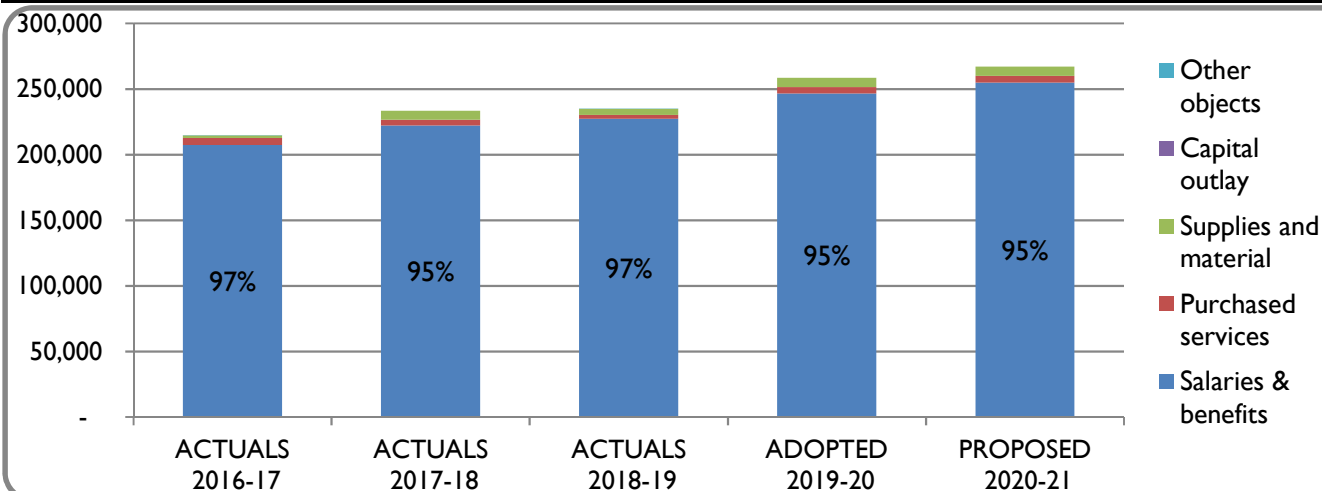
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
	19	17	22	21	15	15	15

School Performance Measures

	2014-15	2015-16	2016-17	2017-18	2018-19
English Language Proficiency	77.7%	N/A	91.6%	84.7%	N/A
Mathematics Proficiency	44.4%	66.6%	83.3%	92.3%	N/A

School Spending

GENERAL FUND



	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	207,252	222,076	227,234	246,394	254,772
Purchased services	5,204	4,311	2,962	5,025	5,025
Supplies and material	1,970	6,859	4,640	7,075	7,075
Capital outlay	-	-	-	-	-
Other objects	18	-	60	-	-
Total Requirements	214,444	233,246	234,896	258,494	266,872

School Staffing

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Administration	-	-	-	-	-
Certified	2.00	2.00	2.00	2.00	2.00
Classified	-	-	-	-	-
Certified - SPED	-	-	-	-	-
Classified - SPED	-	-	-	-	-
Classified - Custodial	-	-	-	-	-
Certified - Extra Days/Duty	-	-	-	-	-
	2.00	2.00	2.00	2.00	2.00

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	112 - Big Muddy School	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					1111 - Elementary Instruction		
135,266	141,357	144,306	152,392	2.00	0100 - Salaries	157,481	2.00
71,986	80,719	82,928	94,002		0200 - Associated Payroll Costs	97,291	
2,737	2,207	783	1,575		0300 - Purchased Services	1,575	
1,594	5,585	3,838	6,175		0400 - Supplies and Materials	6,175	
211,584	229,868	231,854	254,144	2.00	Total Function 1111:	262,522	2.00
211,584	229,868	231,854	254,144	2.00	Total Function 1000:	262,522	2.00
					2000 - Support Services		
					2130 - Health & Nursing Services		
25	13	-	100		0400 - Supplies and Materials	100	
					2220 - Educational Media Services		
-	-	148	500		0400 - Supplies and Materials	500	
					2240 - Instructional Staff Develop		
-	-	150	-		0300 - Purchased Services	-	
					2410 - Office of the Principal Services		
40	20	-	50		0300 - Purchased Services	50	
351	264	653	200		0400 - Supplies and Materials	200	
18	-	60	-		0600 - Other Objects	-	
408	284	713	250		Total Function 2410:	250	
					2544 - Maintenance Services		
-	-	-	500		0300 - Purchased Services	500	
-	997	-	100		0400 - Supplies and Materials	100	
-	997	-	600		Total Function 2544:	600	
					2552 - Vehicle Operation Services		
-	-	-	500		0300 - Purchased Services	500	
					2669 - Telecommunication Services		
2,427	2,084	2,029	2,400		0300 - Purchased Services	2,400	
2,860	3,378	3,041	4,350		Total Function 2000:	4,350	
214,444	233,246	234,896	258,494	2.00	Total Center 112:	266,872	2.00

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MADRAS ELEMENTARY

Grades: K-5

215 SE 10th Street

Madras, OR 97741

Principal: Chris Wyland



Demographic Information

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	8.70%	8.15%	9.07%	9.84%	11.03%	9.63%
Asian	0.27%	0.82%	0.49%	0.23%	0.48%	0.49%
Black/African American	0.00%	0.54%	0.25%	0.00%	0.48%	0.74%
Hispanic/Latino	47.83%	43.48%	39.95%	40.05%	39.81%	40.49%
Multiracial	2.45%	2.72%	3.19%	3.98%	3.84%	2.96%
Native Hawaiian/Pacific Islander	0.82%	0.54%	0.00%	0.00%	0.00%	0.49%
White	39.93%	43.75%	47.05%	45.90%	44.36%	45.20%

Special Education Data

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment History	43	42	47	54	57	55

Enrollment History and Projections

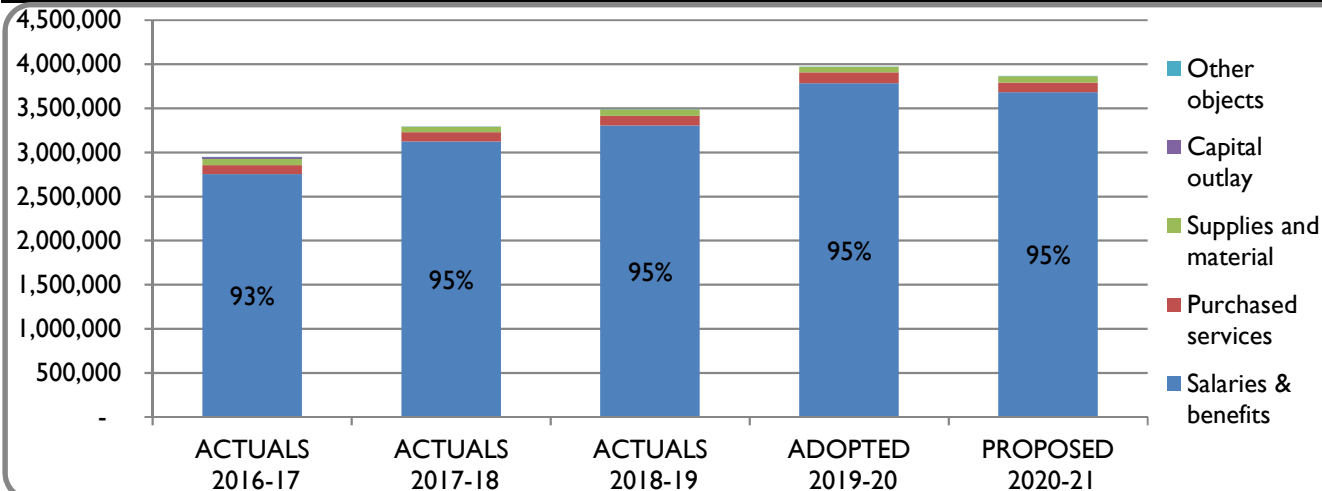
2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
368	368	409	426	417	405	385

School Performance Measures

	2014-15	2015-16	2016-17	2017-18	2018-19
English Language Proficiency	N/A	N/A	30.6%	39.4%	34.2%
Mathematics Proficiency	N/A	N/A	26.2%	32.5%	36.6%

School Spending

GENERAL FUND



	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	2,750,755	3,122,709	3,305,183	3,781,009	3,680,527
Purchased services	103,570	104,243	107,508	123,351	108,182
Supplies and material	71,404	64,095	73,387	63,558	72,843
Capital outlay	20,017	-	-	-	-
Other objects	902	3,546	864	3,725	3,725
Total Requirements	2,946,647	3,294,593	3,486,942	3,971,643	3,865,277

School Staffing

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Administration	1.00	1.00	1.00	1.00	1.00
Certified	20.00	20.25	20.75	21.75	21.75
Classified	7.88	8.78	9.84	8.06	6.88
Certified - SPED	3.00	3.00	3.00	3.00	3.00
Classified - SPED	9.20	7.59	9.19	9.19	9.19
Classified - Custodial	3.00	3.00	3.00	3.00	3.00
Certified - Extra Days/Duty	0.03	0.02	0.02	-	-
	44.10	43.64	46.80	46.00	44.81

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	113 - Madras Elementary	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1111 - Elementary Instruction</u>		
1,006,262	1,101,723	1,167,077	1,266,995	23.69	0100 - Salaries	1,228,751	22.50
585,536	674,760	665,855	853,559		0200 - Associated Payroll Costs	772,240	
22,744	20,427	25,160	25,100		0300 - Purchased Services	13,600	
14,119	13,429	22,404	12,258		0400 - Supplies and Materials	16,693	
14,217	-	-	-		0500 - Capital Outlay	-	
10	2,819	-	3,000		0600 - Other Objects	3,000	
1,642,888	1,813,158	1,880,497	2,160,912	23.69	Total Function 1111:	2,034,284	22.50
					<u>1220 - Life Skills Programs</u>		
252,344	258,418	299,723	326,121	9.75	0100 - Salaries	351,756	9.75
135,064	172,351	188,298	220,906		0200 - Associated Payroll Costs	234,981	
1,557	1,228	1,203	1,700		0400 - Supplies and Materials	1,700	
388,966	431,998	489,224	548,727	9.75	Total Function 1220:	588,437	9.75
					<u>1229 - Behavioral Program</u>		
763	-	-	-		0100 - Salaries	-	
154	-	-	-		0200 - Associated Payroll Costs	-	
917	-	-	-		Total Function 1229:	-	
					<u>1250 - Special Education Program</u>		
83,594	86,617	92,407	97,003	2.44	0100 - Salaries	77,581	2.44
36,124	41,737	46,554	53,056		0200 - Associated Payroll Costs	46,183	
-	-	62	-		0300 - Purchased Services	-	
585	2,701	284	1,500		0400 - Supplies and Materials	1,500	
120,303	131,055	139,307	151,559	2.44	Total Function 1250:	125,264	2.44
					<u>1291 - ESL Instructional Program</u>		
94,337	96,689	99,921	103,173	1.88	0100 - Salaries	105,248	1.88
60,679	66,474	68,912	75,402		0200 - Associated Payroll Costs	77,691	
335	47	396	850		0400 - Supplies and Materials	850	
155,352	163,211	169,229	179,425	1.88	Total Function 1291:	183,789	1.88
2,308,426	2,539,422	2,678,257	3,040,623	37.75	Total Function 1000:	2,931,774	36.56
					2000 - Support Services		
					<u>2122 - Counseling Services</u>		
35,248	34,559	54,146	76,710	1.00	0100 - Salaries	69,340	1.00
19,240	20,731	17,714	49,451		0200 - Associated Payroll Costs	43,082	
229	180	37	250		0400 - Supplies and Materials	250	
54,717	55,471	71,897	126,411	1.00	Total Function 2122:	112,672	1.00
					<u>2130 - Health & Nursing Services</u>		
2,334	1,805	872	2,050		0400 - Supplies and Materials	2,050	
					<u>2211 - Improvement of Instruction Services</u>		
-	49,995	17,906	18,679	0.25	0100 - Salaries	19,537	0.25
-	24,598	6,172	11,126		0200 - Associated Payroll Costs	7,474	
-	74,593	24,078	29,805	0.25	Total Function 2211:	27,011	0.25

Continue on Next Page

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	113 - Madras Elementary	2020/21 Proposed	2020/21 FTE
					<u>2220 - Educational Media Services</u>		
29,334	30,748	32,547	33,518	1.00	0100 - Salaries	34,319	1.00
21,999	25,260	26,437	28,575		0200 - Associated Payroll Costs	29,660	
75	-	-	-		0300 - Purchased Services	-	
6,441	4,226	3,579	4,200		0400 - Supplies and Materials	4,200	
-	33	-	25		0600 - Other Objects	25	
57,849	60,267	62,562	66,318	1.00	Total Function 2220:	68,204	1.00
					<u>2240 - Instructional Staff Develop</u>		
5,912	6,670	10,568	12,200		0100 - Salaries	9,500	
1,212	1,431	2,721	4,159		0200 - Associated Payroll Costs	3,064	
2,375	4,381	2,153	6,783		0300 - Purchased Services	7,582	
9,499	12,482	15,442	23,142		Total Function 2240:	20,146	
					<u>2410 - Office of the Principal Services</u>		
143,111	144,125	190,805	195,789	3.00	0100 - Salaries	200,338	3.00
92,271	95,318	105,834	129,738		0200 - Associated Payroll Costs	124,234	
10,287	6,107	5,141	14,775		0300 - Purchased Services	6,500	
7,736	12,894	15,271	9,250		0400 - Supplies and Materials	14,000	
892	694	864	700		0600 - Other Objects	700	
254,297	259,139	317,916	350,252	3.00	Total Function 2410:	345,772	3.00
					<u>2542 - Buildings Services</u>		
95,309	113,220	120,719	126,030	3.00	0100 - Salaries	139,237	3.00
52,260	77,282	90,864	98,819		0200 - Associated Payroll Costs	106,311	
65,165	69,752	73,235	73,293		0300 - Purchased Services	76,100	
16,038	14,098	14,363	14,500		0400 - Supplies and Materials	14,500	
5,800	-	-	-		0500 - Capital Outlay	-	
234,573	274,351	299,181	312,642	3.00	Total Function 2542:	336,148	3.00
					<u>2543 - Grounds Services</u>		
314	563	-	500		0300 - Purchased Services	500	
1,457	1,857	1,563	2,500		0400 - Supplies and Materials	2,500	
1,771	2,419	1,563	3,000		Total Function 2543:	3,000	
					<u>2544 - Maintenance Services</u>		
1,727	2,538	1,243	2,500		0300 - Purchased Services	2,500	
20,552	11,495	13,394	14,500		0400 - Supplies and Materials	14,500	
22,279	14,033	14,637	17,000		Total Function 2544:	17,000	
					<u>2546 - Security Services</u>		
359	359	359	400		0300 - Purchased Services	400	
					<u>2552 - Vehicle Operation Services</u>		
523	116	156	-		0300 - Purchased Services	1,000	
638,202	755,036	808,664	931,020	8.25	Total Function 2000:	933,403	8.25
					3000 - Enterprise and Community Services		
					<u>3330 - Civic Services</u>		
20	136	20	-		0400 - Supplies and Materials	100	
20	136	20	-		Total Function 3000:	100	
2,946,647	3,294,593	3,486,942	3,971,643	46.00	Total Center 113:	3,865,277	44.81

METOLIUS ELEMENTARY

Grades: K-5

420 Butte Avenue

Metolius, OR 97741

Principal: Adam Dietrich



Demographic Information

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	7.26%	5.30%	6.23%	4.56%	5.35%	10.42%
Asian	0.00%	0.33%	0.62%	0.65%	0.67%	0.35%
Black/African American	0.00%	0.99%	0.31%	0.33%	0.33%	0.35%
Hispanic/Latino	45.43%	48.68%	49.84%	46.91%	46.15%	44.79%
Multiracial	1.26%	0.99%	1.87%	2.61%	4.01%	3.47%
Native Hawaiian/Pacific Islander	0.63%	0.33%	0.31%	0.33%	0.00%	0.00%
White	45.42%	43.38%	40.82%	44.61%	43.49%	40.62%

Special Education Data

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment History	43	22	27	35	42	56

Enrollment History and Projections

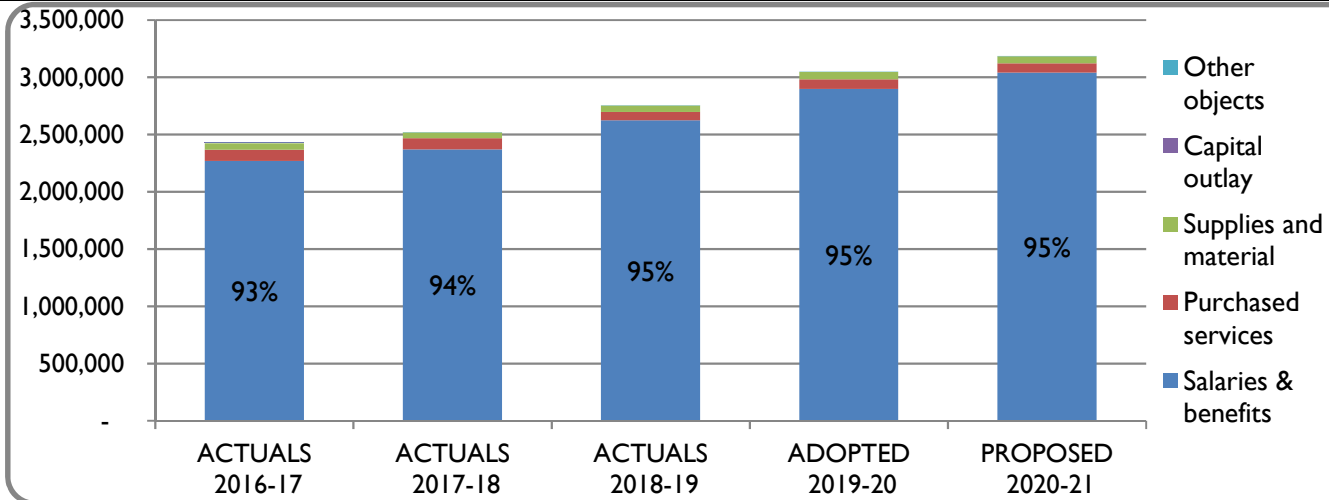
2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
318	302	320	308	299	288	284

School Performance Measures

	2014-15	2015-16	2016-17	2017-18	2018-19
English Language Proficiency	34.6%	43.4%	35.0%	44.4%	42.4%
Mathematics Proficiency	23.5%	29.6%	26.9%	33.3%	39.8%

School Spending

GENERAL FUND



	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	2,267,262	2,367,837	2,622,119	2,897,955	3,039,919
Purchased services	99,725	98,958	72,601	83,029	81,523
Supplies and material	55,946	50,720	55,904	63,898	61,135
Capital outlay	5,995	-	-	-	-
Other objects	1,057	3,495	713	3,775	3,775
Total Requirements	2,429,985	2,521,010	2,751,337	3,048,657	3,186,352

School Staffing

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Administration	1.00	1.00	1.00	1.00	1.00
Certified	14.50	14.50	15.50	15.50	16.25
Classified	7.44	7.38	6.66	6.94	6.94
Certified - SPED	2.00	2.00	2.00	2.00	2.00
Classified - SPED	1.81	2.25	4.56	4.56	5.44
Classified - Custodial	2.00	2.00	2.00	2.00	2.00
Certified - Extra Days	0.03	0.02	0.02	-	-
Total	28.78	29.15	31.74	32.00	33.63

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	117 - Metolius Elementary	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1111 - Elementary Instruction</u>		
928,070	965,394	984,422	1,063,174	17.56	0100 - Salaries	1,097,485	18.06
488,634	541,123	558,622	659,450		0200 - Associated Payroll Costs	668,716	
24,998	22,128	21,990	23,200		0300 - Purchased Services	12,000	
11,630	20,476	14,214	25,735		0400 - Supplies and Materials	22,972	
-	2,819	-	3,000		0600 - Other Objects	3,000	
1,453,331	1,551,940	1,579,248	1,774,559	17.56	Total Function 1111:	1,804,173	18.06
					<u>1220 - Life Skills Programs</u>		
91,153	90,509	132,911	154,287	4.63	0100 - Salaries	185,485	5.50
56,234	62,808	92,547	109,791		0200 - Associated Payroll Costs	137,047	
504	975	2,092	800		0400 - Supplies and Materials	800	
147,890	154,292	227,550	264,878	4.63	Total Function 1220:	323,332	5.50
					<u>1250 - Special Education Program</u>		
59,996	64,588	98,626	103,254	1.94	0100 - Salaries	91,479	1.94
47,052	51,774	63,885	71,134		0200 - Associated Payroll Costs	68,066	
545	848	-	750		0400 - Supplies and Materials	750	
107,592	117,211	162,511	175,138	1.94	Total Function 1250:	160,295	1.94
					<u>1291 - ESL Instructional Program</u>		
89,617	86,318	94,229	98,398	1.88	0100 - Salaries	118,591	2.13
54,948	56,810	62,242	69,268		0200 - Associated Payroll Costs	78,438	
-	-	292	700		0400 - Supplies and Materials	700	
144,566	143,128	156,763	168,366	1.88	Total Function 1291:	197,729	2.13
1,853,379	1,966,570	2,126,073	2,382,941	26.00	Total Function 1000:	2,485,529	27.63
					2000 - Support Services		
					<u>2122 - Counseling Services</u>		
24,833	25,369	53,228	55,839	1.00	0100 - Salaries	58,581	1.00
14,964	16,352	33,576	37,214		0200 - Associated Payroll Costs	38,967	
-	162	26	-		0300 - Purchased Services	-	
560	260	265	500		0400 - Supplies and Materials	500	
40,357	42,143	87,095	93,553	1.00	Total Function 2122:	98,048	1.00
					<u>2130 - Health & Nursing Services</u>		
1,579	1,083	1,254	1,400		0400 - Supplies and Materials	1,400	
					<u>2220 - Educational Media Services</u>		
33,369	34,086	34,321	34,977	1.00	0100 - Salaries	37,075	1.00
25,986	28,476	28,979	31,004		0200 - Associated Payroll Costs	32,697	
75	-	-	-		0300 - Purchased Services	-	
5,470	5,425	2,573	4,975		0400 - Supplies and Materials	4,975	
-	35	-	25		0600 - Other Objects	25	
64,900	68,021	65,873	70,981	1.00	Total Function 2220:	74,772	1.00
					<u>2240 - Instructional Staff Develop</u>		
-	1,806	1,621	552		0100 - Salaries	-	
-	407	219	180		0200 - Associated Payroll Costs	-	
3,083	6,823	45	6,823		0300 - Purchased Services	6,823	
3,083	9,037	1,885	7,555		Total Function 2240:	6,823	

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Continued from Previous Page

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	I 17 - Metolius Elementary	2020/21 Proposed	2020/21 FTE
					<u>2410 - Office of the Principal Services</u>		
134,933	135,357	142,116	145,709	2.00	0100 - Salaries	154,091	2.00
77,886	82,394	89,412	96,802		0200 - Associated Payroll Costs	100,448	
4,274	5,667	4,390	4,400		0300 - Purchased Services	4,400	
4,364	4,079	5,774	7,738		0400 - Supplies and Materials	7,738	
1,057	595	713	750		0600 - Other Objects	750	
222,513	228,093	242,404	255,399	2.00	Total Function 2410:	267,427	2.00
					<u>2542 - Buildings Services</u>		
88,692	85,259	90,136	96,173	2.00	0100 - Salaries	98,903	2.00
50,896	39,007	61,032	70,749		0200 - Associated Payroll Costs	73,850	
59,797	53,829	43,768	44,690		0300 - Purchased Services	52,400	
8,738	11,066	12,012	12,300		0400 - Supplies and Materials	12,300	
5,995	-	-	-		0500 - Capital Outlay	-	
214,118	189,161	206,948	223,912	2.00	Total Function 2542:	237,453	2.00
					<u>2543 - Grounds Services</u>		
2,327	2,514	881	516		0300 - Purchased Services	2,500	
1,447	1,476	1,597	2,500		0400 - Supplies and Materials	2,500	
3,775	3,989	2,478	3,016		Total Function 2543:	5,000	
					<u>2544 - Maintenance Services</u>		
3,832	7,012	896	2,500		0300 - Purchased Services	2,500	
21,110	5,033	15,832	6,500		0400 - Supplies and Materials	6,500	
-	46	-	-		0600 - Other Objects	-	
24,942	12,090	16,728	9,000		Total Function 2544:	9,000	
					<u>2546 - Security Services</u>		
359	718	359	400		0300 - Purchased Services	400	
					<u>2552 - Vehicle Operation Services</u>		
980	106	244	500		0300 - Purchased Services	500	
576,606	554,440	625,268	665,716	6.00	Total Function 2000:	700,823	6.00
2,429,985	2,521,010	2,751,337	3,048,657	32.00	Total Center I 17:	3,186,352	33.63

WARM SPRINGS K-8 ACADEMY

Grades: K-8

50 Chukar Road

Warm Springs, OR 97761

Principal: Bambi Van Dyke



Demographic Information

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	94.33%	93.73%	90.36%	89.61%	88.79%	88.28%
Asian	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Black/African American	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hispanic/Latino	3.68%	3.86%	6.02%	6.93%	6.23%	7.26%
Multiracial	1.23%	1.77%	2.11%	2.26%	3.74%	3.47%
Native Hawaiian/Pacific Islander	0.00%	0.00%	0.15%	0.15%	0.16%	0.17%
White	0.76%	0.64%	1.36%	1.05%	1.08%	0.82%

Special Education Data

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment History	80	106	106	113	133	144

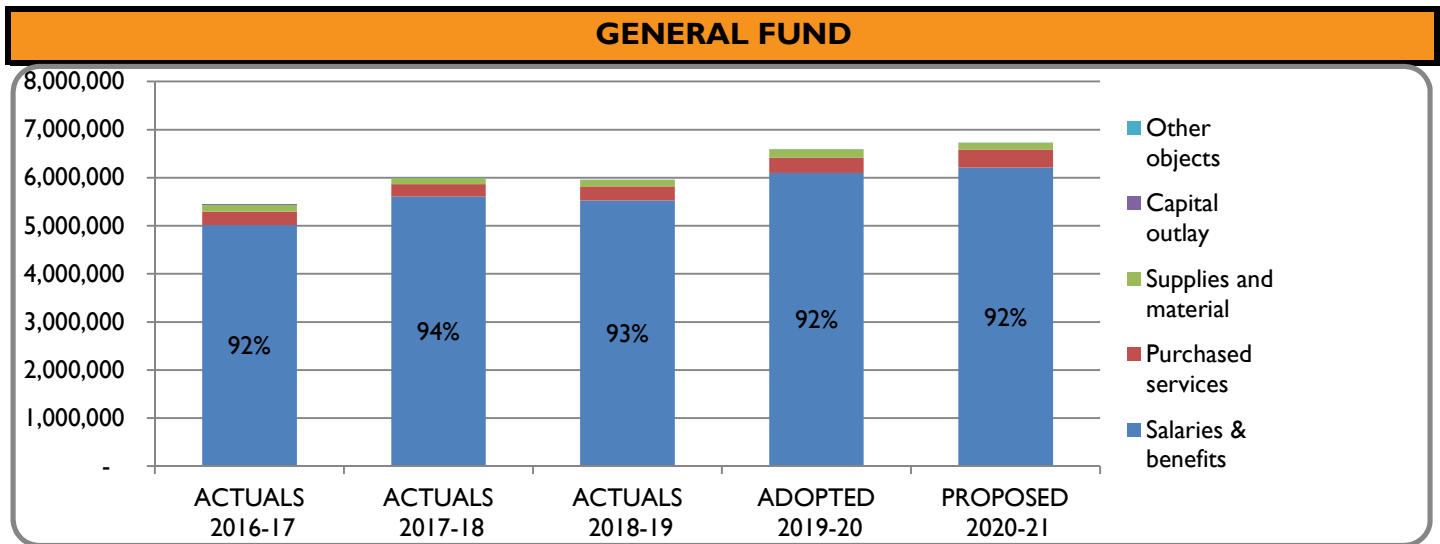
Enrollment History and Projections

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
	654	621	666	666	642	606	589

School Performance Measures

	2014-15	2015-16	2016-17	2017-18	2018-19
English Language Proficiency	9.8%	10.2%	13.8%	17.8%	22.0%
Mathematics Proficiency	9.4%	10.3%	12.5%	18.9%	18.2%

School Spending



	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	5,015,654	5,603,317	5,527,816	6,097,290	6,208,597
Purchased services	276,556	260,411	293,685	323,782	373,093
Supplies and material	147,868	125,829	131,818	171,220	141,270
Capital outlay	7,915	-	-	-	-
Other objects	2,285	2,724	4,378	5,525	5,525
Total Requirements	5,450,278	5,992,281	5,957,697	6,597,817	6,728,485

School Staffing

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Administration	3.00	2.50	3.00	3.00	3.00
Confidential/Supervisory	-	-	-	-	1.00
Certified	34.00	36.75	35.75	34.75	34.50
Classified	9.80	14.38	14.09	12.94	12.47
Certified - SPED	5.00	5.00	6.00	6.00	6.00
Classified - SPED	12.94	12.01	9.41	9.01	9.01
Classified - Custodial	4.00	4.00	4.00	4.00	4.00
Certified - Extra Days	0.11	0.07	0.07	0.05	0.05
Advisors	0.32	0.32	0.32	0.32	0.32
Athletic Director	0.08	0.08	0.08	0.08	0.08
Athletic Coaches	1.40	1.40	1.40	1.40	1.40
Total	70.64	76.51	74.12	71.55	71.83

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	120 - Warm Springs K-8 Academy	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1111 - Elementary Instruction</u>		
1,194,353	1,279,880	1,249,173	1,330,857	25.09	0100 - Salaries	1,388,445	25.28
669,137	708,296	704,956	904,705		0200 - Associated Payroll Costs	881,815	
13,776	6,792	10,975	12,000		0300 - Purchased Services	12,000	
20,573	25,737	33,157	44,153		0400 - Supplies and Materials	23,544	
7,915	-	-	-		0500 - Capital Outlay	-	
-	-	-	1,500		0600 - Other Objects	1,500	
1,905,753	2,020,706	1,998,261	2,293,215	25.09	Total Function 1111:	2,307,304	25.28
					<u>1121 - Middle/Junior High Programs</u>		
546,562	563,259	575,231	611,109	9.25	0100 - Salaries	610,031	9.00
244,974	320,847	303,527	372,342		0200 - Associated Payroll Costs	384,616	
2,142	8,008	4,399	5,000		0300 - Purchased Services	5,000	
16,881	24,715	24,026	39,992		0400 - Supplies and Materials	29,992	
-	-	2,925	1,500		0600 - Other Objects	1,500	
810,559	916,829	910,108	1,029,943	9.25	Total Function 1121:	1,031,139	9.00
					<u>1122 - Middle/Junior High Extracurricular</u>		
58,131	58,417	46,991	66,143	1.80	0100 - Salaries	65,849	1.80
19,821	19,779	18,424	18,684		0200 - Associated Payroll Costs	22,223	
7,119	2,586	3,806	8,368		0300 - Purchased Services	7,150	
17,882	1,259	2,556	10,576		0400 - Supplies and Materials	11,235	
440	541	450	-		0600 - Other Objects	-	
103,393	82,582	72,227	103,771	1.80	Total Function 1122:	106,457	1.80
					<u>1220 - Life Skills Programs</u>		
311,512	288,054	153,472	119,975	3.66	0100 - Salaries	119,279	3.66
166,641	153,901	88,647	110,292		0200 - Associated Payroll Costs	113,197	
30	-	-	71,092		0300 - Purchased Services	50,000	
1,130	212	2,895	2,100		0400 - Supplies and Materials	2,100	
479,313	442,167	245,014	303,459	3.66	Total Function 1220:	284,576	3.66
					<u>1229 - Behavioral Program</u>		
23,926	79	116,448	151,904	3.66	0100 - Salaries	160,693	3.66
3,934	7	54,629	105,624		0200 - Associated Payroll Costs	114,660	
155	-	774	1,900		0400 - Supplies and Materials	1,900	
28,016	85	171,852	259,428	3.66	Total Function 1229:	277,253	3.66
					<u>1250 - Special Education Program</u>		
176,986	270,437	279,245	297,059	7.34	0100 - Salaries	255,223	7.34
104,544	155,213	134,268	180,027		0200 - Associated Payroll Costs	162,759	
-	750	-	-		0300 - Purchased Services	-	
397	2,262	3,426	1,500		0400 - Supplies and Materials	1,500	
281,927	428,662	416,939	478,586	7.34	Total Function 1250:	419,482	7.34
					<u>1283 - Alternative Education Program</u>		
58,426	18,799	-	-		0100 - Salaries	-	
31,406	10,144	-	-		0200 - Associated Payroll Costs	-	
89,831	28,943	-	-		Total Function 1283:	-	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	120 - Warm Springs K-8 Academy	2020/21 Proposed	2020/21 FTE
162,685	339,585	382,869	385,958	8.59	<u>1291 - ESL Instructional Program</u>		
95,052	202,606	195,564	259,642		0100 - Salaries	321,162	7.69
302	1,190	1,180	2,700		0200 - Associated Payroll Costs	239,916	
258,039	543,381	579,613	648,300	8.59	0400 - Supplies and Materials	2,700	
					Total Function 1291:	563,778	7.69
					<u>1460 - Special Programs, Summer School</u>		
14,453	1,200	-	-		0100 - Salaries	-	
4,338	406	-	-		0200 - Associated Payroll Costs	-	
2,962	-	-	-		0300 - Purchased Services	-	
685	-	-	-		0400 - Supplies and Materials	-	
22,438	1,606	-	-		Total Function 1460:	-	
3,979,268	4,464,961	4,394,013	5,116,702	59.39	Total Function 1000:	4,989,989	58.43
					2000 - Support Services		
					<u>2114 - Student Accounting Services</u>		
37,432	37,978	37,124	39,182	1.00	0100 - Salaries	39,338	1.00
25,209	27,394	28,463	30,758		0200 - Associated Payroll Costs	31,577	
62,641	65,372	65,588	69,940	1.00	Total Function 2114:	70,915	1.00
					<u>2115 - Student Safety Services</u>		
-	-	-	-		0300 - Purchased Services	58,000	
					<u>2122 - Counseling Services</u>		
70,369	97,416	104,383	58,777	1.05	0100 - Salaries	83,997	1.05
42,941	62,897	65,954	38,348		0200 - Associated Payroll Costs	53,267	
-	1,576	-	1,000		0300 - Purchased Services	1,000	
1,222	786	739	750		0400 - Supplies and Materials	750	
114,532	162,675	171,075	98,875	1.05	Total Function 2122:	139,014	1.05
					<u>2130 - Health & Nursing Services</u>		
2,762	2,302	2,111	2,650		0400 - Supplies and Materials	2,650	
					<u>2150 - Speech Pathology & Audiology Services</u>		
31	-	12,245	13,357	0.35	0100 - Salaries	13,466	0.35
12	-	11,031	12,146		0200 - Associated Payroll Costs	12,508	
43	-	23,276	25,503	0.35	Total Function 2150:	25,974	0.35
					<u>2220 - Educational Media Services</u>		
32,393	36,180	33,307	25,975	0.75	0100 - Salaries	35,480	1.00
25,728	28,592	28,401	27,072		0200 - Associated Payroll Costs	32,026	
75	-	-	-		0300 - Purchased Services	-	
9,270	3,607	4,417	3,975		0400 - Supplies and Materials	3,975	
-	-	-	25		0600 - Other Objects	25	
67,467	68,380	66,125	57,047	0.75	Total Function 2220:	71,506	1.00
					<u>2240 - Instructional Staff Develop</u>		
1,345	1,638	955	-		0100 - Salaries	-	
238	394	144	-		0200 - Associated Payroll Costs	-	
2,618	7,472	-	4,263		0300 - Purchased Services	4,263	
385	88	-	-		0400 - Supplies and Materials	-	
4,587	9,591	1,099	4,263		Total Function 2240:	4,263	

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Continued from Previous Page

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	120 - Warm Springs K-8 Academy	2020/21 Proposed	2020/21 FTE
					<u>2410 - Office of the Principal Services</u>		
407,995	424,452	395,184	381,147	5.00	0100 - Salaries	444,619	6.00
226,424	232,342	215,669	220,338		0200 - Associated Payroll Costs	301,846	
24,964	12,956	10,252	13,700		0300 - Purchased Services	15,500	
40,257	31,373	27,498	24,224		0400 - Supplies and Materials	24,224	
1,845	2,183	1,003	2,500		0600 - Other Objects	2,500	
701,486	703,306	649,607	641,909	5.00	Total Function 2410:	788,689	6.00
					<u>2542 - Buildings Services</u>		
164,965	173,235	186,845	191,285	4.00	0100 - Salaries	190,776	4.00
93,691	89,890	104,665	144,584		0200 - Associated Payroll Costs	129,829	
118,247	126,169	143,333	143,091		0300 - Purchased Services	135,100	
19,799	18,494	16,858	17,700		0400 - Supplies and Materials	17,700	
396,701	407,788	451,701	496,660	4.00	Total Function 2542:	473,405	4.00
					<u>2543 - Grounds Services</u>		
-	1,571	-	900		0300 - Purchased Services	-	
3,454	3,075	1,848	4,500		0400 - Supplies and Materials	4,500	
3,454	4,646	1,848	5,400		Total Function 2543:	4,500	
					<u>2544 - Maintenance Services</u>		
23,969	15,344	43,140	15,000		0300 - Purchased Services	30,000	
12,713	10,728	10,331	14,500		0400 - Supplies and Materials	14,500	
36,683	26,072	53,471	29,500		Total Function 2544:	44,500	
					<u>2546 - Security Services</u>		
1,494	1,258	1,258	1,500		0300 - Purchased Services	1,500	
					<u>2552 - Vehicle Operation Services</u>		
13,161	9,929	12,355	13,200		0300 - Purchased Services	14,200	
					<u>2669 - Telecommunication Services</u>		
66,000	66,000	64,168	34,668		0300 - Purchased Services	39,380	
1,471,009	1,527,320	1,563,681	1,481,115	12.15	Total Function 2000:	1,738,496	13.40
5,450,278	5,992,281	5,957,697	6,597,817	71.55	Total Center 120:	6,728,485	71.83

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JEFFERSON COUNTY MIDDLE SCHOOL

Grades: 6-8

1180 SE Kemper Way

Madras, OR 97741

Principal: Simon White



Demographic Information

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	12.73%	12.14%	10.40%	11.48%	9.24%	10.32%
Asian	0.68%	0.71%	0.71%	0.66%	0.82%	1.05%
Black/African American	2.27%	1.67%	1.65%	1.77%	1.44%	0.63%
Hispanic/Latino	47.50%	43.33%	47.75%	49.01%	49.69%	49.89%
Multiracial	1.36%	0.71%	0.95%	0.88%	0.82%	0.84%
Native Hawaiian/Pacific Islander	0.23%	0.95%	0.24%	0.44%	0.62%	0.63%
White	35.23%	40.49%	38.30%	35.76%	37.37%	36.64%

Special Education Data

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment History	105	77	75	59	50	66

Enrollment History and Projections

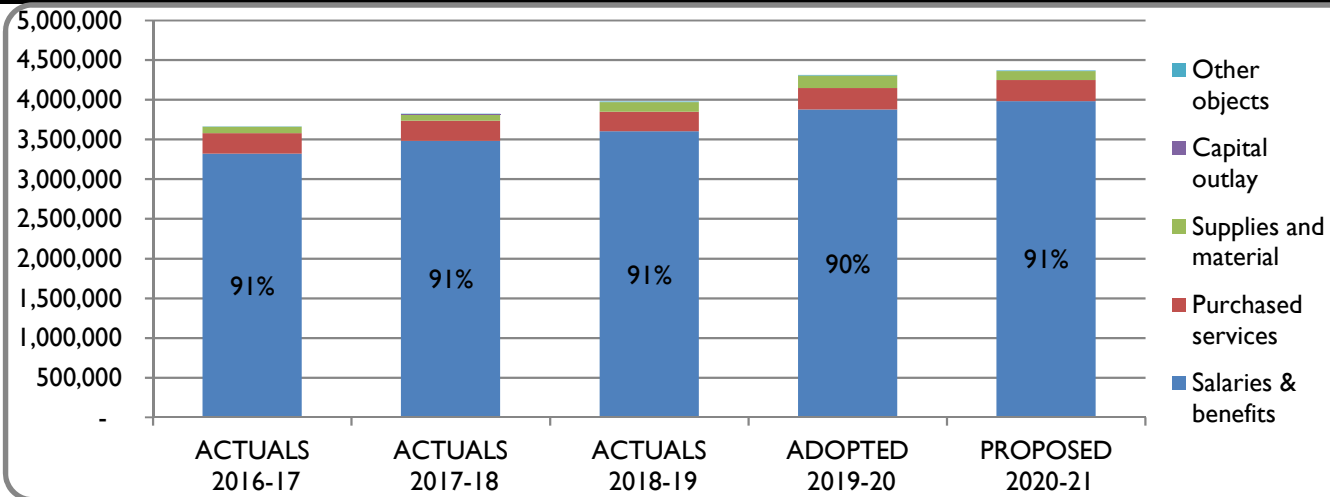
2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
439	420	422	450	486	475	465

School Performance Measures

	2014-15	2015-16	2016-17	2017-18	2018-19
English Language Proficiency	36.0%	37.1%	30.9%	37.6%	41.7%
Mathematics Proficiency	18.9%	25.6%	20.7%	17.7%	23.9%

School Spending

GENERAL FUND



	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	3,319,954	3,482,906	3,604,227	3,874,933	3,982,685
Purchased services	256,408	253,377	243,571	272,424	262,959
Supplies and material	81,769	79,324	120,055	154,522	114,713
Capital outlay	-	6,100	-	-	-
Other objects	6,177	2,484	8,327	8,425	8,425
Total Requirements	3,664,308	3,824,191	3,976,180	4,310,304	4,368,782

School Staffing

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Administration	2.00	2.00	2.00	2.00	2.00
Certified	20.50	20.50	20.50	20.00	20.00
Classified	5.88	5.72	6.44	6.44	6.44
Certified - SPED	3.00	3.00	3.00	3.00	3.00
Classified - SPED	8.44	9.16	8.93	8.93	8.93
Classified - Custodial	4.00	4.00	4.00	4.00	4.00
Certified - Extra Days	0.05	0.05	0.05	0.05	0.05
Advisors	0.40	0.40	0.40	0.40	0.40
Athletic Directors	0.08	0.08	0.08	0.08	0.08
Athletic Coaches	1.42	1.40	1.40	1.40	1.40
	45.77	46.31	46.80	46.30	46.30

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	350 - Jefferson County Middle School	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1121 - Middle/Junior High Programs</u>		
1,082,537	1,113,394	1,140,765	1,176,075	20.22	0100 - Salaries	1,191,388	20.22
579,856	633,822	652,397	754,913		0200 - Associated Payroll Costs	756,944	
11,856	11,017	16,868	17,100		0300 - Purchased Services	17,000	
27,383	27,482	38,580	72,019		0400 - Supplies and Materials	33,015	
-	275	5,089	4,500		0600 - Other Objects	4,500	
1,701,632	1,785,990	1,853,699	2,024,607	20.22	Total Function 1121:	2,002,847	20.22
					<u>1122 - Middle/Junior High Extracurricular</u>		
59,697	60,487	54,462	63,441	1.88	0100 - Salaries	63,377	1.88
18,999	19,180	19,927	18,086		0200 - Associated Payroll Costs	22,685	
10,427	5,786	9,665	10,000		0300 - Purchased Services	10,000	
3,312	2,990	9,032	3,693		0400 - Supplies and Materials	10,374	
1,095	466	553	1,000		0600 - Other Objects	1,000	
93,529	88,908	93,639	96,220	1.88	Total Function 1122:	107,436	1.88
					<u>1220 - Life Skills Programs</u>		
192,963	202,612	183,634	202,908	6.06	0100 - Salaries	211,124	6.06
125,749	132,347	108,269	125,330		0200 - Associated Payroll Costs	130,526	
562	79	216	2,000		0400 - Supplies and Materials	2,000	
319,273	335,038	292,118	330,238	6.06	Total Function 1220:	343,650	6.06
					<u>1229 - Behavioral Program</u>		
19,131	21,613	21,880	24,293	0.88	0100 - Salaries	25,171	0.88
20,150	21,778	22,717	25,005		0200 - Associated Payroll Costs	26,156	
39,281	43,392	44,598	49,298	0.88	Total Function 1229:	51,327	0.88
					<u>1250 - Special Education Program</u>		
181,963	172,606	179,111	193,701	4.47	0100 - Salaries	199,698	4.47
100,539	113,058	116,627	141,622		0200 - Associated Payroll Costs	146,921	
153	707	615	2,100		0400 - Supplies and Materials	2,100	
282,654	286,372	296,353	337,423	4.47	Total Function 1250:	348,719	4.47
					<u>1283 - Alternative Education Program</u>		
109	24	247	300		0400 - Supplies and Materials	300	
					<u>1291 - ESL Instructional Program</u>		
20,913	28,212	37,209	40,370	1.22	0100 - Salaries	41,747	1.22
11,233	15,042	20,465	23,393		0200 - Associated Payroll Costs	24,226	
-	336	-	450		0400 - Supplies and Materials	450	
32,146	43,590	57,674	64,213	1.22	Total Function 1291:	66,423	1.22
2,468,624	2,583,314	2,638,329	2,902,299	34.72	Total Function 1000:	2,920,702	34.72
					2000 - Support Services		
					<u>2114 - Student Accounting Services</u>		
34,136	40,880	35,639	37,314	1.00	0100 - Salaries	39,270	1.00
10,315	13,975	29,289	32,010		0200 - Associated Payroll Costs	33,633	
44,452	54,854	64,928	69,324	1.00	Total Function 2114:	72,903	1.00
					<u>2115 - Student Safety Services</u>		
36,665	36,507	37,868	42,000		0300 - Purchased Services	42,000	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	350 - Jefferson County Middle School	2020/21 Proposed	2020/21 FTE
					<u>2122 - Counseling Services</u>		
71,910	73,702	70,328	71,556	1.05	0100 - Salaries	83,996	1.05
24,962	29,072	42,601	31,522		0200 - Associated Payroll Costs	53,267	
1	73	67	300		0400 - Supplies and Materials	300	
96,872	102,847	112,996	103,378	1.05	Total Function 2122:	137,563	1.05
					<u>2130 - Health & Nursing Services</u>		
1,475	692	966	2,450		0400 - Supplies and Materials	2,450	
					<u>2150 - Speech Pathology & Audiology Services</u>		
46	-	18,368	20,036	0.53	0100 - Salaries	20,199	0.53
18	-	16,547	18,221		0200 - Associated Payroll Costs	18,763	
64	-	34,915	38,257	0.53	Total Function 2150:	38,962	0.53
					<u>2220 - Educational Media Services</u>		
31,983	32,915	32,689	36,882	1.00	0100 - Salaries	35,480	1.00
25,357	27,502	28,144	31,866		0200 - Associated Payroll Costs	32,026	
75	-	-	-		0300 - Purchased Services	-	
6,029	6,218	7,244	12,600		0400 - Supplies and Materials	10,100	
-	-	-	25		0600 - Other Objects	25	
63,444	66,635	68,078	81,373	1.00	Total Function 2220:	77,631	1.00
					<u>2240 - Instructional Staff Develop</u>		
888	981	540	1,840		0100 - Salaries	2,000	
88	168	82	600		0200 - Associated Payroll Costs	645	
1,458	4,037	-	5,000		0300 - Purchased Services	5,000	
2,433	5,186	622	7,440		Total Function 2240:	7,645	
					<u>2410 - Office of the Principal Services</u>		
251,354	254,701	264,195	270,424	4.00	0100 - Salaries	278,236	4.00
157,035	165,322	179,236	192,781		0200 - Associated Payroll Costs	196,872	
21,816	16,440	12,386	10,920		0300 - Purchased Services	14,309	
7,881	6,822	19,559	20,510		0400 - Supplies and Materials	15,524	
4,885	1,575	1,950	2,500		0600 - Other Objects	2,500	
442,971	444,860	477,325	497,135	4.00	Total Function 2410:	507,441	4.00
					<u>2542 - Buildings Services</u>		
179,025	183,991	193,566	195,363	4.00	0100 - Salaries	200,468	4.00
119,108	125,544	135,533	145,381		0200 - Associated Payroll Costs	147,867	
161,524	160,377	153,274	167,331		0300 - Purchased Services	156,250	
17,376	17,503	20,447	21,100		0400 - Supplies and Materials	21,100	
-	6,100	-	-		0500 - Capital Outlay	-	
197	168	735	400		0600 - Other Objects	400	
477,230	493,683	503,555	529,575	4.00	Total Function 2542:	526,085	4.00
					<u>2543 - Grounds Services</u>		
864	1,688	-	900		0300 - Purchased Services	900	
1,972	3,194	3,537	2,500		0400 - Supplies and Materials	2,500	
2,836	4,881	3,537	3,400		Total Function 2543:	3,400	
					<u>2544 - Maintenance Services</u>		
3,444	5,472	3,503	7,500		0300 - Purchased Services	7,500	
15,518	13,204	19,545	14,500		0400 - Supplies and Materials	14,500	
18,962	18,676	23,048	22,000		Total Function 2544:	22,000	
					<u>2546 - Security Services</u>		
790	790	790	800		0300 - Purchased Services	800	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	350 - Jefferson County Middle School	2020/21 Proposed	2020/21 FTE
7,490	11,264	9,220	10,873		<u>2552 - Vehicle Operation Services</u>		
1,195,684	1,240,877	1,337,849	1,408,005	11.58	0300 - Purchased Services	9,200	
					Total Function 2000:	1,448,080	11.58
3,664,308	3,824,191	3,976,180	4,310,304	46.30	Total Center 350:	4,368,782	46.30

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BRIDGES HIGH SCHOOL

Grades: 9-12

410 SW 4th Street

Madras, OR 97741

Principal: Jason Weeks



Demographic Information

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	0.00%	0.00%	56.49%	58.12%	63.64%	62.28%
Asian	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Black/African American	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hispanic/Latino	0.00%	0.00%	26.72%	19.66%	16.53%	19.30%
Multiracial	0.00%	0.00%	0.76%	0.00%	0.00%	1.75%
Native Hawaiian/Pacific Islander	0.00%	0.00%	0.00%	0.85%	0.00%	0.00%
White	0.00%	0.00%	16.03%	21.37%	19.83%	16.67%

Special Education Data

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment History	-	-	-	20	18	29

Enrollment History and Projections

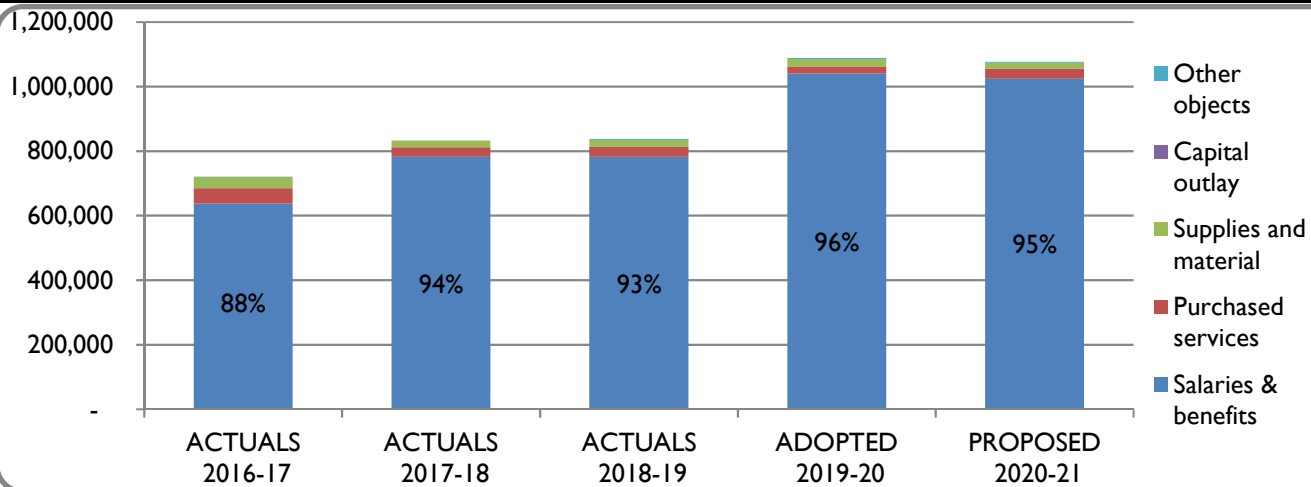
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
	-	-	130	118	118	117	117

School Performance Measures

	2014-15	2015-16	2016-17	2017-18	2018-19
English Language Proficiency	N/A	N/A	19.40%	25.00%	25.10%
Graduation History	N/A	N/A	51.35%	49.30%	52.78%

School Spending

GENERAL FUND



	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	637,293	781,783	782,091	1,039,919	1,023,903
Purchased services	47,312	29,785	30,915	20,880	30,665
Supplies and material	35,247	20,696	21,613	24,653	18,935
Capital outlay	-	-	-	-	-
Other objects	605	-	2,424	3,000	3,000
Total Requirements	720,457	832,264	837,043	1,088,452	1,076,503

School Staffing

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Administration	1.00	1.00	1.00	1.00	1.00
Certified	4.90	5.15	4.70	5.25	4.75
Classified	3.91	3.44	2.94	3.25	3.81
Certified - SPED	-	-	-	1.00	1.00
Classified - SPED	-	-	-	0.72	0.72
Classified - Custodial	0.13	0.13	0.13	0.13	0.13
Certified - Extra Days	0.03	0.03	0.03	0.06	0.06
	9.96	9.74	8.80	11.41	11.47

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	607 - Bridges High School	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1250 - Special Education Program</u>		
-	-	-	69,675	1.72	0100 - Salaries	95,389	1.72
-	-	-	42,555		0200 - Associated Payroll Costs	40,635	
-	-	-	112,230	1.72	Total Function 1250:	136,024	1.72
					<u>1283 - Alternative Education Program</u>		
269,168	321,283	306,462	328,563	6.28	0100 - Salaries	294,032	6.09
158,197	175,132	191,853	231,265		0200 - Associated Payroll Costs	225,835	
34,012	4,217	5,391	7,600		0300 - Purchased Services	7,665	
34,743	20,395	20,998	23,803		0400 - Supplies and Materials	18,085	
605	-	2,424	3,000		0600 - Other Objects	3,000	
496,725	521,027	527,128	594,231	6.28	Total Function 1283:	548,617	6.09
					<u>1291 - ESL Instructional Program</u>		
-	14,754	16,382	17,932	0.47	0100 - Salaries	19,794	0.47
-	8,045	10,375	10,828		0200 - Associated Payroll Costs	11,185	
-	-	-	150		0400 - Supplies and Materials	150	
-	22,799	26,757	28,910	0.47	Total Function 1291:	31,129	0.47
496,725	543,826	553,885	735,371	8.47	Total Function 1000:	715,770	8.28
					2000 - Support Services		
					<u>2122 - Counseling Services</u>		
34,258	43,820	46,272	87,744	1.31	0100 - Salaries	62,294	1.06
17,442	26,084	27,479	53,444		0200 - Associated Payroll Costs	40,387	
51,700	69,904	73,751	141,188	1.31	Total Function 2122:	102,681	1.06
					<u>2130 - Health & Nursing Services</u>		
503	301	614	700		0400 - Supplies and Materials	700	
					<u>2240 - Instructional Staff Develop</u>		
351	178	-	-		0100 - Salaries	-	
29	15	-	-		0200 - Associated Payroll Costs	-	
380	193	-	-		Total Function 2240:	-	
					<u>2410 - Office of the Principal Services</u>		
96,863	109,255	112,659	116,037	1.50	0100 - Salaries	136,378	2.00
57,972	69,251	70,584	75,413		0200 - Associated Payroll Costs	91,511	
154,835	178,507	183,242	191,450	1.50	Total Function 2410:	227,889	2.00
					<u>2542 - Buildings Services</u>		
1,576	6,978	17	4,665	0.13	0100 - Salaries	4,593	0.13
1,438	6,987	7	1,798		0200 - Associated Payroll Costs	1,870	
3,014	13,964	24	6,463	0.13	Total Function 2542:	6,463	0.13
					<u>2552 - Vehicle Operation Services</u>		
101	19	112	500		0300 - Purchased Services	500	
					<u>2669 - Telecommunication Services</u>		
13,200	25,549	25,412	12,780		0300 - Purchased Services	22,500	
223,733	288,438	283,155	353,081	2.94	Total Function 2000:	360,733	3.19
720,457	832,264	837,043	1,088,452	11.41	Total Center 607:	1,076,503	11.47

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MADRAS HIGH SCHOOL

Grades: 9-12

390 SE 10th Street

Madras, OR 97741

Principal: Brian Cook



Demographic Information

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	31.65%	35.32%	31.93%	31.86%	33.08%	30.94%
Asian	0.25%	0.37%	0.45%	0.74%	0.62%	1.03%
Black/African American	0.62%	0.73%	1.05%	0.88%	1.39%	1.61%
Hispanic/Latino	35.84%	36.05%	35.84%	35.99%	37.40%	36.07%
Multiracial	0.37%	0.85%	1.20%	0.88%	1.24%	0.59%
Native Hawaiian/Pacific Islander	0.25%	0.12%	0.30%	0.29%	0.31%	0.59%
White	31.02%	26.56%	29.23%	29.36%	25.96%	29.17%

Special Education Data

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment History	124	120	129	128	134	120

Enrollment History and Projections

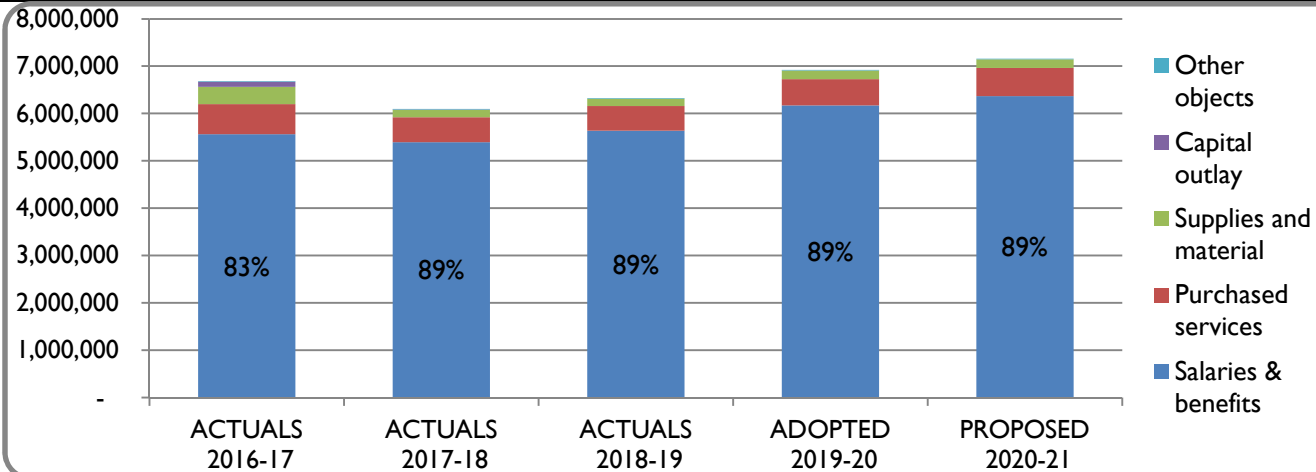
2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
817	821	685	686	655	686	717

School Performance Measures

	2014-15	2015-16	2016-17	2017-18	2018-19
English Language Proficiency	57.10%	65.80%	67.80%	69.20%	59.80%
Mathematics Proficiency	13.90%	23.20%	19.30%	14.90%	15.90%
Graduation History	56.70%	60.30%	78.47%	90.73%	90.78%

School Spending

GENERAL FUND



	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	5,563,541	5,396,275	5,638,500	6,171,843	6,364,160
Purchased services	634,698	521,528	518,649	553,095	595,570
Supplies and material	366,519	157,343	158,533	183,835	185,675
Capital outlay	107,652	5,763	-	-	-
Other objects	10,789	16,258	13,318	13,840	14,465
Total Requirements	6,683,199	6,097,167	6,329,000	6,922,613	7,159,870

School Staffing

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Administration	3.00	2.40	2.40	2.00	3.00
Confidential/Supervisory	-	-	-	-	1.00
Certified	34.30	30.75	30.75	30.75	31.00
Classified	8.78	8.78	9.03	9.03	9.28
Certified - SPED	5.00	6.00	6.00	5.00	5.00
Classified - SPED	10.53	10.69	10.13	9.84	9.84
Classified - Custodial	5.00	5.00	5.00	5.00	5.53
Certified - Extra Days	0.55	0.55	0.55	0.55	0.55
Advisors	1.52	1.52	1.52	1.52	1.36
Athletic/Activities Directors	1.16	1.24	1.24	1.16	0.08
Athletic Coaches	2.44	2.44	2.44	2.44	2.60
Total	72.28	69.37	69.06	67.29	69.24

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	608 - Madras High School	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1131 - High School Programs</u>		
2,005,128	1,798,041	1,850,962	1,997,516	30.14	0100 - Salaries	1,915,490	29.64
971,148	906,740	989,773	1,228,499		0200 - Associated Payroll Costs	1,141,676	
73,433	45,496	42,791	47,500		0300 - Purchased Services	88,000	
242,154	44,706	50,906	53,456		0400 - Supplies and Materials	56,120	
102,549	5,763	-	-		0500 - Capital Outlay	-	
1,267	1,748	1,255	4,365		0600 - Other Objects	4,865	
3,395,679	2,802,494	2,935,686	3,331,336	30.14	Total Function 1131:	3,206,151	29.64
					<u>1132 - High School Extracurricular</u>		
310,235	320,485	326,432	338,740	5.12	0100 - Salaries	267,982	4.04
105,137	119,636	114,182	135,052		0200 - Associated Payroll Costs	91,618	
47,794	59,944	70,694	61,933		0300 - Purchased Services	74,810	
34,452	28,237	19,954	30,000		0400 - Supplies and Materials	29,740	
7,250	8,985	7,889	7,450		0600 - Other Objects	6,250	
504,866	537,287	539,150	573,175	5.12	Total Function 1132:	470,400	4.04
					<u>1220 - Life Skills Programs</u>		
101,535	103,645	129,895	154,939	5.06	0100 - Salaries	162,442	5.06
50,697	78,685	102,442	122,338		0200 - Associated Payroll Costs	128,247	
559	163	79	2,100		0400 - Supplies and Materials	2,100	
152,790	182,494	232,416	279,377	5.06	Total Function 1220:	292,789	5.06
					<u>1223 - Community Transition Center</u>		
107,352	109,145	106,287	121,204	2.31	0100 - Salaries	118,428	2.31
41,979	44,783	49,316	70,481		0200 - Associated Payroll Costs	78,460	
2,357	1,699	1,661	1,700		0300 - Purchased Services	1,000	
70	-	-	500		0400 - Supplies and Materials	300	
151,758	155,628	157,263	193,885	2.31	Total Function 1223:	198,188	2.31
					<u>1229 - Behavioral Program</u>		
81,484	98,026	92,063	98,914	2.44	0100 - Salaries	98,547	2.44
35,258	44,838	42,276	53,762		0200 - Associated Payroll Costs	54,192	
84	36	-	-		0300 - Purchased Services	-	
116,825	142,899	134,340	152,676	2.44	Total Function 1229:	152,739	2.44
					<u>1250 - Special Education Program</u>		
216,968	261,597	274,564	227,297	5.03	0100 - Salaries	226,179	5.03
101,409	147,437	161,821	142,842		0200 - Associated Payroll Costs	144,512	
-	-	84	-		0300 - Purchased Services	-	
1,730	451	-	1,500		0400 - Supplies and Materials	1,500	
320,107	409,485	436,469	371,639	5.03	Total Function 1250:	372,191	5.03
					<u>1283 - Alternative Education Program</u>		
439	-	-	-		0100 - Salaries	-	
1,400	-	-	-		0200 - Associated Payroll Costs	-	
181,362	89,876	66,075	96,344		0300 - Purchased Services	78,310	
183,201	89,876	66,075	96,344		Total Function 1283:	78,310	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	608 - Madras High School	2020/21 Proposed	2020/21 FTE
61,563	52,945	57,474	62,427	1.63	<u>1291 - ESL Instructional Program</u>		
43,615	39,257	37,328	44,898		0100 - Salaries	79,605	1.88
288	3,383	-	450		0200 - Associated Payroll Costs	63,532	
105,467	95,585	94,802	107,775	1.63	0400 - Supplies and Materials	450	
					Total Function 1291:	143,587	1.88
					<u>1460 - Special Programs, Summer School</u>		
7,106	-	-	-		0100 - Salaries	-	
2,168	-	-	-		0200 - Associated Payroll Costs	-	
9,274	-	-	-		Total Function 1460:	-	
4,939,968	4,415,748	4,596,201	5,106,207	51.73	Total Function 1000:	4,914,355	50.40
					2000 - Support Services		
					<u>2112 - Attendance Services</u>		
29,007	32,786	38,598	37,996	1.00	0100 - Salaries	39,828	1.00
23,123	25,704	27,547	30,268		0200 - Associated Payroll Costs	31,727	
52,130	58,490	66,145	68,264	1.00	Total Function 2112:	71,555	1.00
					<u>2114 - Student Accounting Services</u>		
29,112	29,813	42,469	42,212	1.00	0100 - Salaries	30,686	1.00
23,161	22,596	14,631	31,940		0200 - Associated Payroll Costs	28,283	
52,273	52,409	57,100	74,152	1.00	Total Function 2114:	58,969	1.00
					<u>2115 - Student Safety Services</u>		
36,665	36,507	37,868	42,000		0300 - Purchased Services	42,000	
					<u>2122 - Counseling Services</u>		
168,315	154,609	163,851	168,322	2.88	0100 - Salaries	181,223	3.13
96,019	80,392	78,552	105,924		0200 - Associated Payroll Costs	118,995	
75	214	75	500		0300 - Purchased Services	1,000	
-	-	-	6,750		0400 - Supplies and Materials	7,000	
264,409	235,215	242,478	281,496	2.88	Total Function 2122:	308,218	3.13
					<u>2130 - Health & Nursing Services</u>		
3,089	3,047	2,246	2,650		0400 - Supplies and Materials	2,650	
					<u>2211 - Improvement of Instruction Services</u>		
-	-	-	-		0100 - Salaries	39,899	0.50
-	-	-	-		0200 - Associated Payroll Costs	25,716	
-	-	-	-		Total Function 2211:	65,615	0.50
					<u>2220 - Educational Media Services</u>		
44,229	45,988	47,140	47,336	1.69	0100 - Salaries	49,715	1.69
28,971	32,180	31,662	35,645		0200 - Associated Payroll Costs	37,371	
75	-	-	-		0300 - Purchased Services	-	
6,600	6,555	4,822	6,700		0400 - Supplies and Materials	6,115	
45	35	-	100		0600 - Other Objects	100	
79,920	84,758	83,624	89,781	1.69	Total Function 2220:	93,301	1.69
					<u>2240 - Instructional Staff Develop</u>		
1,228	7,475	4,052	-		0100 - Salaries	3,743	
178	1,181	409	-		0200 - Associated Payroll Costs	1,207	
2,132	171	337	2,500		0300 - Purchased Services	8,000	
3,538	8,826	4,797	2,500		Total Function 2240:	12,950	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	608 - Madras High School	2020/21 Proposed	2020/21 FTE
					<u>2410 - Office of the Principal Services</u>		
417,289	355,466	364,108	299,192	4.00	0100 - Salaries	465,742	6.00
109,153	120,243	108,008	171,128		0200 - Associated Payroll Costs	287,085	
30,767	20,946	21,208	29,762		0300 - Purchased Services	27,500	
15,324	14,681	25,542	29,138		0400 - Supplies and Materials	29,100	
2,030	5,490	3,888	1,675		0600 - Other Objects	3,000	
574,563	516,825	522,753	530,895	4.00	Total Function 2410:	812,427	6.00
					<u>2542 - Buildings Services</u>		
213,843	212,538	231,370	229,127	5.00	0100 - Salaries	255,759	5.53
135,294	150,044	151,289	173,844		0200 - Associated Payroll Costs	196,271	
174,634	177,304	179,802	192,694		0300 - Purchased Services	178,300	
25,106	27,598	26,013	28,100		0400 - Supplies and Materials	28,100	
197	-	287	250		0600 - Other Objects	250	
549,073	567,485	588,760	624,015	5.00	Total Function 2542:	658,680	5.53
					<u>2543 - Grounds Services</u>		
7,663	4,024	1,925	2,812		0300 - Purchased Services	5,700	
6,084	6,293	4,092	4,991		0400 - Supplies and Materials	5,000	
13,747	10,317	6,017	7,803		Total Function 2543:	10,700	
					<u>2544 - Maintenance Services</u>		
14,886	7,205	5,217	10,500		0300 - Purchased Services	10,500	
31,063	22,230	24,879	17,500		0400 - Supplies and Materials	17,500	
5,103	-	-	-		0500 - Capital Outlay	-	
51,052	29,435	30,096	28,000		Total Function 2544:	28,000	
					<u>2546 - Security Services</u>		
359	735	735	400		0300 - Purchased Services	400	
					<u>2552 - Vehicle Operation Services</u>		
62,411	77,371	90,178	64,450		0300 - Purchased Services	80,050	
1,743,231	1,681,419	1,732,799	1,816,406	15.56	Total Function 2000:	2,245,515	18.85
6,683,199	6,097,167	6,329,000	6,922,613	67.29	Total Center 608:	7,159,870	69.24

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CENTRAL LOCATIONS - EXCLUDES SCHOOLS

445 SE Buff Street

Madras, OR 97741

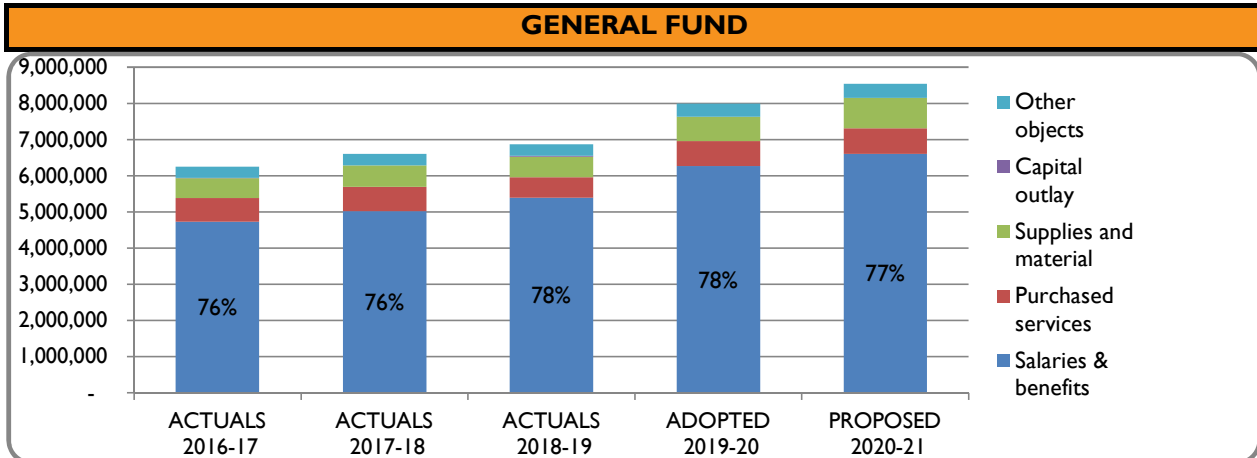
Superintendent: Ken Parshall



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Central Spending



Object	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Salaries & benefits	4,731,169	5,024,223	5,393,871	6,269,236	6,609,628
Purchased services	655,111	670,303	569,369	695,281	709,375
Supplies and material	550,483	594,050	566,364	669,596	839,592
Capital outlay	8,987	-	23,928	-	-
Other objects	304,647	316,606	321,757	360,015	390,230
Total Requirements	6,250,396	6,605,182	6,875,287	7,994,128	8,548,825

Staffing Information

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
Districtwide Substitutes	-	3.00	2.00	3.00	3.00
Talented and Gifted	0.50	0.50	0.50	0.50	0.50
Nursing	1.88	2.75	1.88	1.88	1.88
Special Programs	1.00	1.00	1.00	1.00	1.00
Teaching & Learning	1.45	1.95	2.45	2.95	2.95
Office of the Superintendent (Pool)	-	-	-	2.16	-
Office of the Superintendent	2.00	2.50	2.00	2.00	2.00
Transportation	27.15	27.75	27.19	27.57	28.83
Business Office	5.04	5.05	5.55	6.05	6.05
Maintenance	9.92	9.47	8.72	9.48	9.98
Human Resources	4.75	4.25	4.25	4.25	4.50
Technology	1.00	1.00	1.00	1.00	1.00
	54.69	59.22	56.54	61.82	61.68

Central Locations - General Fund Requirements

Jefferson County School District 509-J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	Central Locations	2020/21 Proposed	2020/21 FTE
					1000 - Instruction		
					<u>1111 - Elementary Instruction</u>		
-	7,244	28,983	91,658	3.16	0100 - Salaries	42,819	1.00
2,926	10,568	22,612	50,934		0200 - Associated Payroll Costs	32,907	
-	-	-	1,848		0400 - Supplies and Materials	75,000	
2,926	17,811	51,596	144,440	3.16	Total Function 1111:	150,726	1.00
					<u>1121 - Middle/Junior High Programs</u>		
-	31,554	-	43,017	1.00	0100 - Salaries	42,622	1.00
-	24,118	-	32,236		0200 - Associated Payroll Costs	32,835	
-	-	-	-		0400 - Supplies and Materials	28,170	
-	55,672	-	75,253	1.00	Total Function 1121:	103,627	1.00
					<u>1131 - High School Programs</u>		
-	31,554	31,118	43,017	1.00	0100 - Salaries	42,622	1.00
-	24,355	24,617	32,236		0200 - Associated Payroll Costs	32,835	
-	-	-	7,593		0400 - Supplies and Materials	40,000	
-	55,909	55,735	82,846	1.00	Total Function 1131:	115,457	1.00
					<u>1210 - Programs for THE Talented and Gifted</u>		
32,494	34,559	37,385	39,117	0.50	0100 - Salaries	39,899	0.50
17,055	20,901	22,329	25,060		0200 - Associated Payroll Costs	25,716	
1,400	116	1,583	300		0300 - Purchased Services	300	
357	3,196	-	5,100		0400 - Supplies and Materials	5,400	
50	-	-	-		0600 - Other Objects	-	
51,357	58,772	61,297	69,577	0.50	Total Function 1210:	71,315	0.50
					<u>1220 - Life Skills Programs</u>		
-	253	-	-		0400 - Supplies and Materials	-	
					<u>1221 - Learning Center - Structured and Intensive</u>		
4,856	376	-	-		0100 - Salaries	-	
886	49	-	-		0200 - Associated Payroll Costs	-	
5,742	424	-	-		Total Function 1221:	-	
					<u>1223 - Community Transition Center</u>		
35,188	40,406	39,663	43,900		0600 - Other Objects	44,500	
					<u>1227 - Extended School Year Programs</u>		
18,158	19,852	19,986	21,000		0100 - Salaries	22,000	
5,300	6,745	6,574	8,108		0200 - Associated Payroll Costs	8,415	
5,770	-	-	-		0300 - Purchased Services	-	
280	360	137	150		0400 - Supplies and Materials	150	
29,509	26,956	26,697	29,258		Total Function 1227:	30,565	
					<u>1229 - Behavioral Program</u>		
84	153	-	500		0300 - Purchased Services	500	
					<u>1250 - Special Education Program</u>		
-	-	1,500	-		0100 - Salaries	-	
-	-	512	-		0200 - Associated Payroll Costs	-	
2,121	364	562	-		0400 - Supplies and Materials	-	
2,121	364	2,573	-		Total Function 1250:	-	
126,927	256,720	237,560	445,774	5.66	Total Function 1000:	516,690	3.50

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	Central Locations	2020/21 Proposed	2020/21 FTE
					2000 - Support Services		
					<u>2114 - Student Accounting Services</u>		
19,186	20,095	20,257	20,000	0.34	0100 - Salaries	20,383	0.34
11,531	12,772	13,115	14,068		0200 - Associated Payroll Costs	14,470	
1,218	900	1,428	1,000		0400 - Supplies and Materials	1,000	
31,934	33,766	34,801	35,068	0.34	Total Function 2114:	35,853	0.34
					<u>2115 - Student Safety Services</u>		
5,044	17,913	27,955	31,300		0300 - Purchased Services	35,000	
					<u>2130 - Health & Nursing Services</u>		
81,185	83,652	95,760	98,189	1.88	0100 - Salaries	103,291	1.88
60,246	54,924	54,274	76,361		0200 - Associated Payroll Costs	62,307	
594	1,137	1,508	1,735		0300 - Purchased Services	2,235	
614	2,232	1,856	1,965		0400 - Supplies and Materials	1,965	
239	239	259	150		0600 - Other Objects	150	
142,878	142,184	153,656	178,400	1.88	Total Function 2130:	169,948	1.88
					<u>2160 - Other Student Treatment Services</u>		
66,859	73,262	74,509	81,000		0300 - Purchased Services	81,000	
					<u>2190 - Service Direction, Student Support Services</u>		
117,928	127,776	137,457	140,086	1.00	0100 - Salaries	142,767	1.00
56,511	70,035	75,784	84,508		0200 - Associated Payroll Costs	85,190	
40,984	47,472	41,779	48,500		0300 - Purchased Services	48,870	
2,238	2,520	1,656	1,600		0400 - Supplies and Materials	1,600	
1,045	1,045	1,055	1,055		0600 - Other Objects	1,130	
218,707	248,847	257,730	275,749	1.00	Total Function 2190:	279,557	1.00
					<u>2211 - Improvement of Instruction Services</u>		
153,288	168,178	206,655	309,395	2.95	0100 - Salaries	314,188	2.95
78,807	97,059	118,834	188,144		0200 - Associated Payroll Costs	190,725	
1,240	1,605	181	1,700		0300 - Purchased Services	1,700	
2,935	5,568	6,525	7,500		0400 - Supplies and Materials	7,550	
1,344	1,399	5,804	1,500		0600 - Other Objects	1,500	
237,615	273,808	337,999	508,239	2.95	Total Function 2211:	515,663	2.95
					<u>2220 - Educational Media Services</u>		
-	-	-	500		0300 - Purchased Services	500	
					<u>2230 - Assessment & Testing</u>		
63,519	62,658	61,728	75,000		0100 - Salaries	75,000	
6,990	7,152	8,804	6,376		0200 - Associated Payroll Costs	24,189	
4,538	2,208	4,452	8,770		0400 - Supplies and Materials	8,770	
75,048	72,018	74,984	90,146		Total Function 2230:	107,959	
					<u>2240 - Instructional Staff Develop</u>		
45,000	29,966	44,728	45,000		0200 - Associated Payroll Costs	45,000	
817	154	-	16,008		0300 - Purchased Services	13,988	
6,304	14,159	13,079	13,000		0400 - Supplies and Materials	15,000	
52,121	44,279	57,806	74,008		Total Function 2240:	73,988	
					<u>2244 - Administration Staff Development</u>		
41,123	39,785	27,010	36,000		0200 - Associated Payroll Costs	36,000	
					<u>2310 - Board of Education Services</u>		
137,346	145,506	146,758	144,880		0300 - Purchased Services	162,000	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	Central Locations	2020/21 Proposed	2020/21 FTE
5,051	1,734	3,527	2,500		0400 - Supplies and Materials	2,500	
6,607	7,068	7,968	25,400		0600 - Other Objects	10,400	
149,004	154,308	158,254	172,780		Total Function 2310:	174,900	
					<u>2321 - Office of THE Superintendent Services</u>		
220,616	260,012	282,225	290,021	2.00	0100 - Salaries	286,272	2.00
117,691	100,095	129,282	146,908		0200 - Associated Payroll Costs	155,109	
11,299	49,789	20,262	25,070		0300 - Purchased Services	20,070	
8,926	5,912	5,250	7,700		0400 - Supplies and Materials	7,700	
1,045	1,148	1,140	1,250		0600 - Other Objects	2,500	
359,576	416,956	438,160	470,949	2.00	Total Function 2321:	471,651	2.00
					<u>2329 - Other Executive Administration Services</u>		
37,586	47,747	26,716	29,540		0300 - Purchased Services	29,540	
5,264	8,865	3,788	7,250		0400 - Supplies and Materials	6,500	
8,987	-	-	-		0500 - Capital Outlay	-	
51,837	56,612	30,504	36,790		Total Function 2329:	36,040	
					<u>2410 - Office of THE Principal Services</u>		
(150)	2,330	612	(2,348)		0300 - Purchased Services	21,000	
					<u>2520 - Fiscal Services</u>		
283,379	292,379	331,538	384,992	5.00	0100 - Salaries	441,510	5.00
156,319	143,739	209,432	256,857		0200 - Associated Payroll Costs	254,816	
41,642	35,735	48,368	53,200		0300 - Purchased Services	55,700	
59,953	57,668	36,997	53,250		0400 - Supplies and Materials	53,150	
3,111	2,275	6,475	3,710		0600 - Other Objects	4,000	
544,404	531,795	632,810	752,009	5.00	Total Function 2520:	809,176	5.00
					<u>2528 - Risk Management Services</u>		
65,477	73,118	75,572	81,100		0600 - Other Objects	85,500	
					<u>2542 - Buildings Services</u>		
49,499	44,879	43,886	43,350	0.78	0100 - Salaries	43,456	0.78
27,303	26,185	27,845	29,704		0200 - Associated Payroll Costs	29,991	
73,682	68,236	67,378	96,961		0300 - Purchased Services	70,270	
7,153	5,892	7,691	10,070		0400 - Supplies and Materials	10,070	
141,200	147,028	136,722	153,000		0600 - Other Objects	173,500	
298,838	292,220	283,522	333,085	0.78	Total Function 2542:	327,287	0.78
					<u>2543 - Grounds Services</u>		
41,452	59,057	31,850	51,303	1.00	0100 - Salaries	52,583	1.00
28,272	36,314	11,826	35,864		0200 - Associated Payroll Costs	38,035	
4,167	4,187	11,435	9,401		0300 - Purchased Services	13,060	
11,094	9,880	8,406	18,300		0400 - Supplies and Materials	18,500	
-	-	-	150		0600 - Other Objects	150	
84,985	109,438	63,517	115,018	1.00	Total Function 2543:	122,328	1.00
					<u>2544 - Maintenance Services</u>		
513,151	475,637	470,161	491,389	7.70	0100 - Salaries	565,621	8.20
290,414	281,057	293,587	325,233		0200 - Associated Payroll Costs	357,927	
18,630	14,474	11,046	16,339		0300 - Purchased Services	17,050	
84,386	54,810	70,772	71,100		0400 - Supplies and Materials	74,260	
9,102	7,149	7,413	7,900		0600 - Other Objects	9,600	
915,682	833,126	852,979	911,961	7.70	Total Function 2544:	1,024,458	8.20

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	Central Locations	2020/21 Proposed	2020/21 FTE
359	359	718	800		<u>2546 - Security Services</u>		
					0300 - Purchased Services	800	
892,116	958,824	1,003,585	1,049,492	27.57	<u>2552 - Vehicle Operation Services</u>		
674,156	695,018	770,503	908,996		0100 - Salaries	1,131,059	28.83
(46,060)	(49,663)	(62,705)	(28,733)		0200 - Associated Payroll Costs	940,774	
210,208	271,976	253,098	257,650		0300 - Purchased Services	(51,700)	
34,796	27,998	31,877	32,400		0400 - Supplies and Materials	274,042	
					0600 - Other Objects	38,000	
1,765,216	1,904,153	1,996,357	2,219,805	27.57	Total Function 2552:	2,332,175	28.83
					<u>2572 - Purchasing Services</u>		
14,907	15,211	16,281	16,695	0.33	0100 - Salaries	17,451	0.33
9,393	10,102	10,618	11,609		0200 - Associated Payroll Costs	12,137	
(8,905)	6,556	1,733	2,500		0400 - Supplies and Materials	2,500	
15,395	31,870	28,633	30,804	0.33	Total Function 2572:	32,088	0.33
					<u>2573 - Warehousing & Distributing Services</u>		
12,991	13,245	13,663	13,675	0.38	0100 - Salaries	13,946	0.38
9,773	10,363	11,117	11,631		0200 - Associated Payroll Costs	11,902	
22,764	23,608	24,780	25,306	0.38	Total Function 2573:	25,848	0.38
					<u>2574 - Printing/Copying SVCS</u>		
10,622	6,995	-	5,000		0300 - Purchased Services	5,000	
60	995	310	1,000		0400 - Supplies and Materials	1,000	
10,682	7,990	310	6,000		Total Function 2574:	6,000	
					<u>2623 - Evaluation Services</u>		
10,000	-	-	-		0300 - Purchased Services	-	
					<u>2626 - Grant Writing Services</u>		
4,805	20,891	9,456	12,000		0300 - Purchased Services	12,000	
					<u>2633 - Public Information Services</u>		
37,036	40,195	27,836	29,900		0300 - Purchased Services	34,100	
-	-	31	-		0400 - Supplies and Materials	-	
37,036	40,195	27,867	29,900		Total Function 2633:	34,100	
					<u>2640 - Staff Services</u>		
238,192	270,338	299,931	311,885	4.25	0100 - Salaries	355,193	4.50
132,076	119,455	138,829	150,612		0200 - Associated Payroll Costs	221,303	
14,029	19,765	22,311	21,450		0300 - Purchased Services	25,000	
37,794	47,070	46,663	60,200		0400 - Supplies and Materials	73,500	
1,190	1,553	1,800	1,800		0600 - Other Objects	2,500	
423,282	458,180	509,534	545,947	4.25	Total Function 2640:	677,496	4.50
					<u>2642 - Recruitment and Placement Services</u>		
667	2,991	4,235	4,500		0300 - Purchased Services	11,000	
-	378	1,638	600		0400 - Supplies and Materials	2,000	
3,953	6,180	6,010	6,400		0600 - Other Objects	16,500	
4,620	9,549	11,883	11,500		Total Function 2642:	29,500	
					<u>2645 - Health Services - Staff</u>		
1,691	1,525	3,001	2,000		0300 - Purchased Services	2,000	
					<u>2660 - Technology Services</u>		
85,503	101,050	108,012	117,549	1.00	0100 - Salaries	120,461	1.00
43,849	60,402	64,567	74,580		0200 - Associated Payroll Costs	75,441	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	Central Locations	2020/21 Proposed	2020/21 FTE
74,736	43,119	1,386	7,410		0300 - Purchased Services	7,410	
108,892	90,553	96,765	127,950		0400 - Supplies and Materials	129,265	
-	-	23,928	-		0500 - Capital Outlay	-	
300	-	-	300		0600 - Other Objects	300	
313,280	295,123	294,658	327,789	1.00	Total Function 2660:	332,877	1.00
					<u>2669 - Telecommunication Services</u>		
69,864	43,932	48,233	49,968		0300 - Purchased Services	54,582	
					<u>2680 - Interpretation and Translation</u>		
-	-	4,437	6,000		0300 - Purchased Services	6,000	
					<u>2700 - Supplemental Retirement Program</u>		
67,865	60,283	58,458	58,630		0100 - Salaries	43,140	
5,262	4,665	6,655	8,751		0200 - Associated Payroll Costs	5,321	
73,126	64,948	65,113	67,381		Total Function 2700:	48,461	
6,093,101	6,318,088	6,607,360	7,516,954	56.17	Total Function 2000:	8,001,735	58.18
					3000 - Enterprise and Community Services		
					<u>3320 - Community Recreation Services</u>		
30,000	30,000	30,000	30,000		0300 - Purchased Services	30,000	
					<u>3330 - CIVIC Services</u>		
369	374	367	400		0300 - Purchased Services	400	
-	-	-	1,000		0400 - Supplies and Materials	-	
369	374	367	1,400		Total Function 3330:	400	
30,369	30,374	30,367	31,400		Total Function 3000:	30,400	
6,250,396	6,605,182	6,875,287	7,994,128	61.82		8,548,825	61.68



Fund 101 – Bus Replacement Fund

This sub fund is designated for the replacement of buses and major bus repairs and retrofits. Revenues are derived from the State School Support as a result of depreciation of buses and transfers from the General Fund. In order to meet the HB2795 mandate of retrofitting buses with clean emissions by 2027 the District will need to ensure that the Bus Replacement Fund is adequately funded. Routine and ongoing operational cost for District owned buses are separately provided for in the General Fund. The 2020-2021 budget reflects a General Fund transfer of \$87,500 (see Bus Replacement Plan on page 274).

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	101 - Bus Replacement Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
158,370	174,536	202,288	237,000		3000 - Revenue from State Sources	278,607	
1,247,189	1,525,968	1,679,892	1,165,000		5000 - Other Sources	1,584,500	
1,405,559	1,700,504	1,882,180	1,402,000		Total Function 0000:	1,863,107	
1,405,559	1,700,504	1,882,180	1,402,000		Total Resources:	1,863,107	
					Requirements		
					2000 - Support Services		
					2552 - Vehicle Operation Services		
289,591	320,611	307,930	338,500		0500 - Capital Outlay	534,500	
					7000 - Unappropriated Ending Fund Balance		
1,115,968	1,379,892	1,574,250	1,063,500		0800 - Other Uses of Funds	1,328,607	
1,405,559	1,700,504	1,882,180	1,402,000		Total Requirements:	1,863,107	
-	-	-	-		Total Fund 101:	-	



Fund 102 – Employee Wellness Program

This sub fund was created in order to sustain the Staff Wellness Program that initiated as a result of two multi-year grants. The grant ended in June 2015. Under the wellness program staff can enjoy access to exercise programs like Yoga, Boot Camp, and Basketball and participate in nutrition and fitness challenges that help motivate staff to take control options. Revenues are derived from participation fees and transfers from the General Fund. The 2020-2021 budget reflects a transfer of \$6,500.

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	102 - Employee Wellness Program	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
65	660	700	600		1000 - Revenue from Local Sources	600	
24,534	29,534	29,015	25,471		5000 - Other Sources	20,950	
24,599	30,194	29,715	26,071		Total Function 0000:	21,550	
24,599	30,194	29,715	26,071		Total Resources:	21,550	
					Requirements		
					2000 - Support Services		
					2645 - Health Services - Staff		
1,500	1,500	1,500	1,500	0.08	0100 - Salaries	1,500	0.08
476	543	552	621		0200 - Associated Payroll Costs	615	
-	3,000	4,020	4,500		0300 - Purchased Services	4,500	
3,088	3,636	3,959	5,000		0400 - Supplies and Materials	5,000	
5,065	8,679	10,030	11,621	0.08	Total Function 2645:	11,615	0.08
					7000 - Unappropriated Ending Fund Balance		
19,534	21,515	19,685	14,450		0800 - Other Uses of Funds	9,935	
24,599	30,194	29,715	26,071	0.08	Total Requirements:	21,550	0.08
-	-	-	-	0.08	Total Fund 102:	-	0.08



Fund 104 – WS Housing Fund

The Warm Springs Housing Fund is used for the repairs and maintenance of District owned rental property in Warm Springs. The District leases the properties to current District employees. Revenues for this fund are derived from rental income.

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	104 - WS Housing Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
23,600	24,484	17,060	23,600		1000 - Revenue from Local Sources	29,940	
68,003	75,269	124,478	100,000		5000 - Other Sources	88,500	
91,604	99,753	141,538	123,600		Total Function 0000:	118,440	
91,604	99,753	141,538	123,600		Total Resources:	118,440	
					Requirements		
					2000 - Support Services		
					2542 - Buildings Services		
4,019	1,583	5,317	4,222		0300 - Purchased Services	6,000	
					2544 - Maintenance Services		
2,236	2,604	-	2,500		0300 - Purchased Services	2,500	
10,080	1,087	190	3,000		0400 - Supplies and Materials	3,000	
-	-	14,467	113,878		0500 - Capital Outlay	106,940	
12,316	3,691	14,658	119,378		Total Function 2544:	112,440	
16,335	5,274	19,975	123,600		Total Function 2000:	118,440	
					7000 - Unappropriated Ending Fund Balance		
75,269	94,478	121,564	-		0800 - Other Uses of Funds	-	
91,604	99,753	141,538	123,600		Total Requirements:	118,440	
-	-	-	-		Total Fund 104:	-	



Fund 105 – Performing Arts Center

The Performing Arts Center Fund is used for the operations and maintenance of the Performing Arts Center. This fund is supported by rental fees and transfers from the General Fund. The 2020-2021 budget reflects a transfer of \$176,690.

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	105 - Performing Arts Center	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
13,080	19,848	17,660	13,500		1000 - Revenue from Local Sources	17,500	
144,000	181,085	150,989	166,169		5000 - Other Sources	176,690	
157,080	200,933	168,649	179,669		Total Function 0000:	194,190	
157,080	200,933	168,649	179,669		Total Resources:	194,190	
					Requirements		
					2000 - Support Services		
					2542 - Buildings Services		
10,706	13,069	13,784	13,988	0.25	0100 - Salaries	14,016	0.25
6,589	8,386	9,164	9,825		0200 - Associated Payroll Costs	9,833	
43,024	42,892	53,135	44,765		0300 - Purchased Services	52,300	
2,741	3,907	1,891	4,212		0400 - Supplies and Materials	2,000	
449	-	287	-		0600 - Other Objects	300	
63,510	68,255	78,261	72,790	0.25	Total Function 2542:	78,449	0.25
					2543 - Grounds Services		
353	400	106	500		0400 - Supplies and Materials	500	
					2544 - Maintenance Services		
8,349	1,100	10,539	5,000		0300 - Purchased Services	7,500	
801	2,310	1,054	3,650		0400 - Supplies and Materials	3,950	
9,150	3,410	11,593	8,650		Total Function 2544:	11,450	
					2546 - Security Services		
1,297	1,173	1,173	1,300		0300 - Purchased Services	1,300	
74,310	73,238	91,133	83,240	0.25	Total Function 2000:	91,699	0.25
					3000 - Enterprise and Community Services		
					3390 - Other Community Services		
24,099	39,214	40,583	44,166	1.00	0100 - Salaries	48,741	1.00
16,823	29,984	33,971	42,255		0200 - Associated Payroll Costs	44,100	
393	969	2,140	8,008		0300 - Purchased Services	7,650	
10,868	1,398	822	2,000		0400 - Supplies and Materials	2,000	
52,185	71,564	77,515	96,429	1.00	Total Function 3390:	102,491	1.00
					7000 - Unappropriated Ending Fund Balance		
30,585	56,131	-	-		0800 - Other Uses of Funds	-	
157,080	200,933	168,649	179,669	1.25	Total Requirements:	194,190	1.25
-	-	-	-	1.25	Total Fund 105:	-	1.25



Fund 106 – Classroom Furniture Replacement Fund

The Classroom Furniture Replacement Fund was established to update obsolete classroom furniture. Resources for this fund depend on a transfer from the General Fund. The 2020-2021 reflects a transfer from the General Fund of \$50,000.

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	106 - Classroom Furniture Replacement Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	-	50,000	50,000		5000 - Other Sources	58,800	
-	-	50,000	50,000		Total Resources:	58,800	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
-	-	7,530	25,000		0400 - Supplies and Materials	25,000	
-	-	8,779	10,720		1121 - Middle/Junior High Programs		
-	-				0400 - Supplies and Materials	12,500	
-	-	18,979	14,280		1131 - High School Programs		
-	-	35,288	50,000		0400 - Supplies and Materials	12,500	
					Total Function 1000:	50,000	
					7000 - Unappropriated Ending Fund Balance		
-	-	14,712	-		0800 - Other Uses of Funds	8,800	
-	-	50,000	50,000		Total Requirements:	58,800	
-	-	-	-		Total Fund 106:	-	



Fund 107 – Technology Replacement Fund

This fund is utilized to support the District's technology infrastructure. The Technology Replacement sub fund is funded by E-Rate reimbursements and transfers from the General Fund. These resources are intended to replace District technology assets that have become obsolete or have catastrophically failed and cannot be repaired. The 2020-2021 budget reflects a transfer of \$50,000 from the General Fund (see page 276 for the Technology Replacement Schedule).

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	107 - Technology Replacement Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
131,260	122,036	111,943	100,000		1000 - Revenue from Local Sources	100,000	
286,395	418,031	564,680	384,000		5000 - Other Sources	480,000	
417,655	540,067	676,623	484,000		Total Function 0000:	580,000	
417,655	540,067	676,623	484,000		Total Resources:	580,000	
					Requirements		
					2000 - Support Services		
					2660 - Technology Services		
8,478	8,816	6,896	9,000		0300 - Purchased Services	9,000	
115,547	149,220	134,656	143,350		0400 - Supplies and Materials	150,525	
-	-	37,709	-		0500 - Capital Outlay	-	
124,024	158,036	179,261	152,350		Total Function 2660:	159,525	
					7000 - Unappropriated Ending Fund Balance		
293,631	382,030	497,362	331,650		0800 - Other Uses of Funds	420,475	
417,655	540,067	676,623	484,000		Total Requirements:	580,000	
-	-	-	-		Total Fund 107:	-	



Fund 108 – Textbook Replacement Fund

The Textbook Reserve Fund is intended to provide funds for the 7-year textbook adoption schedule established by the Oregon Department of Education, for additional curriculum necessary for the adoption of the Common Core State Standards, and for miscellaneous purchases necessary to support curriculum objectives. The 2020-2021 budget reflects a transfer of \$100,000 from the General Fund (see page 277 for the Textbook Adoption Schedule).

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	108 - Textbook Replacement Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
1,000,192	1,247,941	1,516,733	1,066,000		5000 - Other Sources	1,405,000	
1,000,192	1,247,941	1,516,733	1,066,000		Total Resources:	1,405,000	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
112,762	110,855	38,871	78,000		0400 - Supplies and Materials	55,000	
12,657	93,422	43,331	111,000		1121 - Middle/Junior High Programs		
					0400 - Supplies and Materials	50,000	
82,995	66,365	23,977	111,000		1131 - High School Programs		
					0400 - Supplies and Materials	37,000	
208,415	270,642	106,178	300,000		Total Function 1000:	142,000	
					2000 - Support Services		
					2213 - Curriculum Development		
14,278	943	645	-		0100 - Salaries	-	
4,507	348	202	-		0200 - Associated Payroll Costs	-	
10,052	6,832	800	-		0400 - Supplies and Materials	-	
28,837	8,124	1,647	-		Total Function 2213:	-	
					2240 - Instructional Staff Develop		
-	1,427	1,418	-		0100 - Salaries	-	
-	311	213	-		0200 - Associated Payroll Costs	-	
-	705	1,400	-		0300 - Purchased Services	-	
-	2,443	3,032	-		Total Function 2240:	-	
28,837	10,566	4,678	-		Total Function 2000:	-	
					7000 - Unappropriated Ending Fund Balance		
762,941	966,733	1,405,876	766,000		0800 - Other Uses of Funds	1,263,000	
1,000,192	1,247,941	1,516,733	1,066,000		Total Requirements:	1,405,000	
-	-	-	-		Total Fund 108:	-	



Fund 109 – Equipment Replacement Fund

This sub fund is intended to replace non-technology assets that have become obsolete or have catastrophically failed and cannot be repaired. Transfers from the General Fund will support the resource requirements for this sub fund (see page 278 for the Equipment Replacement Plan).

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	109 - Equipment Replacement Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
9,965	2,653	10,870	-		4000 - Revenue from Federal Sources	-	
526,132	613,464	704,581	507,000		5000 - Other Sources	457,000	
536,097	616,117	715,450	507,000		Total Function 0000:	457,000	
536,097	616,117	715,450	507,000		Total Resources:	457,000	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
-	-	-	-		0400 - Supplies and Materials	1,000	
					1121 - Middle/Junior High Programs		
-	-	-	-		0500 - Capital Outlay	15,000	
					1122 - Middle/Junior High Extracurricular		
-	15,210	-	-		0500 - Capital Outlay	-	
					1131 - High School Programs		
25,130	-	-	-		0400 - Supplies and Materials	15,000	
-	30,669	-	15,000		0500 - Capital Outlay	-	
25,130	30,669	-	15,000		Total Function 1131:	15,000	
25,130	45,879	-	15,000		Total Function 1000:	31,000	
					2000 - Support Services		
					2122 - Counseling Services		
-	-	8,995	-		0500 - Capital Outlay	-	
					2130 - Health & Nursing Services		
-	-	21,929	-		0400 - Supplies and Materials	-	
-	7,676	-	-		0500 - Capital Outlay	-	
-	7,676	21,929	-		Total Function 2130:	-	
					2520 - Fiscal Services		
-	824	11,197	-		0300 - Purchased Services	-	
-	3,088	-	-		0400 - Supplies and Materials	-	
-	3,913	11,197	-		Total Function 2520:	-	
					2542 - Buildings Services		
5,618	-	-	-		0400 - Supplies and Materials	-	
					2544 - Maintenance Services		
14,465	2,653	12,302	-		0400 - Supplies and Materials	4,000	
5,800	15,595	50,187	25,000		0500 - Capital Outlay	34,000	
20,265	18,248	62,489	25,000		Total Function 2544:	38,000	
					2552 - Vehicle Operation Services		
899	-	49,830	-		0400 - Supplies and Materials	15,000	
8,990	-	-	25,000		0500 - Capital Outlay	-	
9,889	-	49,830	25,000		Total Function 2552:	15,000	
35,772	29,837	154,440	50,000		Total Function 2000:	53,000	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	109 - Equipment Replacement Fund	2020/21 Proposed	2020/21 FTE
					3000 - Enterprise and Community Services		
					<u>3100 - Food Services</u>		
4,590	-	4,962	-		0400 - Supplies and Materials	23,580	
-	6,792	-	38,495		0500 - Capital Outlay	49,370	
4,590	6,792	4,962	38,495		Total Function 3100:	72,950	
					<u>3390 - Other Community Services</u>		
-	-	-	-		0500 - Capital Outlay	13,000	
4,590	6,792	4,962	38,495		Total Function 3000:	85,950	
					7000 - Unappropriated Ending Fund Balance		
470,605	533,610	556,048	403,505		0800 - Other Uses of Funds	287,050	
536,097	616,117	715,450	507,000		Total Requirements:	457,000	
-	-	-	-		Total Fund 109:	-	

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Fund 110 – Maintenance & Repair Projects Fund

The Maintenance Projects sub fund was established for ongoing major maintenance projects at existing schools and support service sites. Resources for this fund depend on a transfer of resources from the General Fund and public purposes charges remitted from PGE. The 2020-2021 reflects a transfer from the General Fund of \$300,000. Expenditures from this fund are determined based on the Maintenance Projects replacement plan schedule on page 279.

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	110 - Maint & Repair Projects	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
5,000	-	5,000	-		1000 - Revenue from Local Sources	68,500	
76,407	75,308	75,570	70,000		2000 - Revenue From Intermediate Sources	75,000	
969,584	1,312,475	1,635,796	1,600,000		5000 - Other Sources	1,285,000	
1,050,991	1,387,783	1,716,366	1,670,000		Total Function 0000:	1,428,500	
1,050,991	1,387,783	1,716,366	1,670,000		Total Resources:	1,428,500	
					Requirements		
					2000 - Support Services		
					2544 - Maintenance Services		
-	41,452	18,718	43,500		0400 - Supplies and Materials	90,500	
-	-	6,452	12,000		0500 - Capital Outlay	5,000	
-	41,452	25,170	55,500		Total Function 2544:	95,500	
					2552 - Vehicle Operation Services		
-	2,683	1,189	-		0400 - Supplies and Materials	-	
-	-	6,372	-		0500 - Capital Outlay	-	
-	2,683	7,560	-		Total Function 2552:	-	
-	44,135	32,731	55,500		Total Function 2000:	95,500	
					4000 - Facilities Acquisition and Construction		
					4150 - Building Acquis-Constr-Improv		
-	15,283	-	-		0400 - Supplies and Materials	-	
23,517	67,820	36,184	656,660		0500 - Capital Outlay	900,116	
23,517	83,103	36,184	656,660		Total Function 4150:	900,116	
					7000 - Unappropriated Ending Fund Balance		
1,027,475	1,260,546	1,647,451	957,840		0800 - Other Uses of Funds	432,884	
1,050,991	1,387,783	1,716,366	1,670,000		Total Requirements:	1,428,500	
-	-	-	-		Total Fund 110:	-	



Fund III – PERS Reserve Fund

The PERS Reserve Fund was established in 2008-2009 through Board resolution and is part of the stabilization funds. These funds are to be expended to equalize funding year to year and by transferring to the General Fund to offset rising PERS cost.

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	III - PERS Reserve Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
1,010,000	1,010,000	1,010,000	1,008,250		5000 - Other Sources	-	
1,010,000	1,010,000	1,010,000	1,008,250		Total Resources:	-	
					Requirements		
					2000 - Support Services		
					2520 - Fiscal Services		
-	-	-	1,008,250		0200 - Associated Payroll Costs	-	
-	-	1,750	-		0300 - Purchased Services	-	
-	-	1,750	1,008,250		Total Function 2520:	-	
					7000 - Unappropriated Ending Fund Balance		
1,010,000	1,010,000	1,008,250	-		0800 - Other Uses of Funds	-	
1,010,000	1,010,000	1,010,000	1,008,250		Total Requirements:	-	
-	-	-	-		Total Fund III:	-	



Jefferson County
School District 509J

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Fund 119 – WS Building Fund

The sub fund is designated for future major maintenance projects, capital equipment or infrastructure for the Warm Spring Education facility. Expenditures from this fund require authorization from the Board.

General Sub Fund - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	119 - WS School Building Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
426,334	426,334	426,334	426,334		5000 - Other Sources	426,334	
426,334	426,334	426,334	426,334		Total Resources:	426,334	
					Requirements		
					7000 - Unappropriated Ending Fund Balance		
426,334	426,334	426,334	426,334		0800 - Other Uses of Funds	426,334	
426,334	426,334	426,334	426,334		Total Requirements:	426,334	
-	-	-	-		Total Fund 119:	-	

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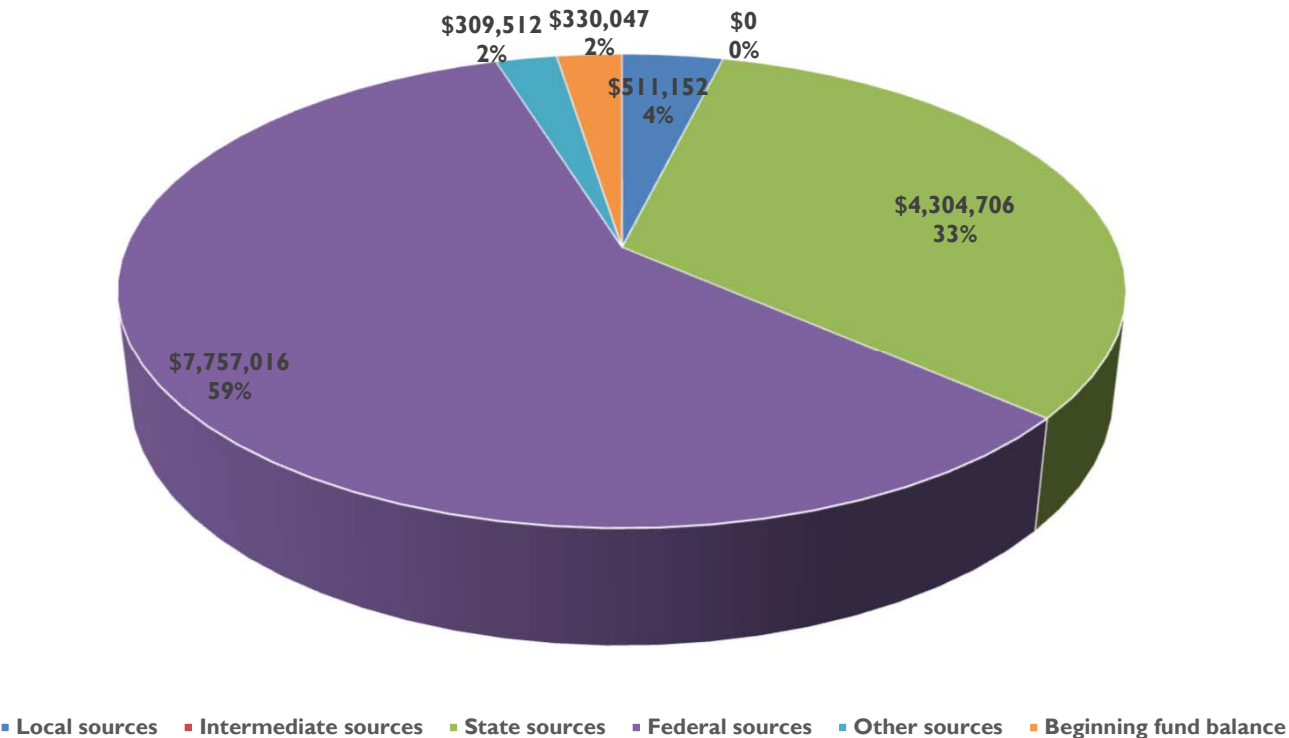


Special Revenue Funds

The Special Revenue Fund is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. For our District, the Special Revenue Fund includes local, state and federal grants, nutrition services, and student body funds.

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JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOURCES SUMMARY - SPECIAL REVENUE FUNDS
FYE JUNE 30, 2021



JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS PROPOSED BUDGET
FYE JUNE 30, 2021

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
RESOURCES					
Local sources	600,801	739,431	704,273	775,181	511,152
Intermediate sources	10,745	6,356	2,295	-	-
State sources	519,648	1,221,063	1,580,128	1,375,958	4,304,706
Federal sources	5,353,831	5,374,998	5,341,821	8,865,459	7,757,016
Total Resources	6,485,024	7,341,848	7,628,517	11,016,598	12,572,874
REQUIREMENTS					
Instruction	2,525,923	3,082,171	3,188,219	4,804,526	5,111,690
Support services	1,631,339	1,788,628	2,155,078	3,578,090	4,900,568
Enterprise and community services	2,422,907	2,579,148	2,490,921	2,893,913	2,875,175
Facilities acquisition and construction	-	-	44,476	198,000	195,000
Total Requirements	6,580,170	7,449,947	7,878,694	11,474,529	13,082,433
RESOURCES OVER (UNDER) REQUIREMENTS	(95,146)	(108,099)	(250,177)	(457,931)	(509,559)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	182,635	166,678	99,894	318,144	309,512
Operating transfers out	-	-	-	(12,849)	-
Total Other Financing Sources (Uses)	182,635	166,678	99,894	305,295	309,512
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	87,489	58,579	(150,283)	(152,636)	(200,047)
FUND BALANCE, JULY 1	307,169	394,658	453,237	282,630	330,047
FUND BALANCE, JUNE 30	394,658	453,237	302,954	129,994	130,000

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2021

OBJECT	DESCRIPTION	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
1600	FOOD SERVICE	14,640	15,865	13,744	14,000	14,000
1810	CHILD CARE	32,059	52,224	46,857	35,000	37,536
1920	DONATIONS/CONTRIBUTIONS	38,211	11,502	14,261	47,046	24,837
1921	PRIVATE GRANTS	78,159	188,761	215,027	326,461	96,211
1990	LOCAL MISCELLANEOUS REVENUE	434,866	450,724	402,626	345,156	329,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	-	4,478	9,284	5,304	7,343
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	2,866	15,876	2,474	2,214	2,225
2220	RESTRICTED INTERMEDIATE SOURCES	7,677	6,356	2,295	-	-
2230	OR COMMUNITY FOUNDATION	3,068	-	-	-	-
3102	STATE SCHOOL FUND	15,419	16,875	17,851	18,000	18,000
3230	OSU EXTENSION	11,997	11,174	5,541	5,250	4,250
3299	STATE GRANT/RESTRICTED	492,231	1,193,013	1,556,736	1,352,708	4,282,456
4300	FEDERAL GRANT (DIRECT)	621,355	628,317	696,081	3,175,789	2,422,458
4500	RESTRICTED-FED THRU STATE	2,629,761	2,547,754	2,594,899	3,521,845	3,203,390
4501	FEDERAL GRANT	570,019	619,449	520,763	605,000	575,000
4502	FEDERAL GRANT	1,222,284	1,299,625	1,186,696	1,233,500	1,200,000
4505	FED MEAL REIMBURSEMENT	131,023	117,272	150,533	165,326	206,500
4530	FED THRU STATE THRU ESD	11,722	12,152	11,744	7,164	7,768
4700	FED GR THRU INTERMEDIATE	28,200	21,000	25,000	21,000	-
4711	CARL PERKINS GRANT	-	3,124	2,361	3,980	5,290
4910	COMMODITIES (CAFETERIA)	136,382	122,454	149,037	131,855	136,610
4911	COMMODITIES FEE REIMBURSEMENT (CAFETERIA)	3,086	3,853	4,707	-	-
5201	INTERFUND TRANSFER FROM GENERAL FUNDS	182,635	166,678	99,894	305,295	309,512
5202	INTERFUND TRANSFER FROM SPECIAL REVENUE FUNDS	-	-	-	12,849	-
5300	GAIN/COMPENSATION FOR FIXED ASSETS	-	-	8,029	-	-
5400	BEGINNING FUND BALANCE	307,169	394,658	453,237	282,630	330,047
TOTALS		6,974,828	7,903,184	8,189,677	11,617,372	13,212,433
5202	INTERFUND TRANSFER FROM SPECIAL REVENUE FUNDS	-	-	-	(12,849)	-
TOTAL NET OF INTERFUND TRANSFERS		6,974,828	7,903,184	8,189,677	11,604,523	13,212,433

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2021

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	PROPOSED
		2016-17	2017-18	2018-19	2019-20	2020-21
1111	ELEMENTARY INSTRUCTION	77,594	46,286	47,286	112,724	619,090
1113	ELEMENTARY EXTRACURRICULAR	5,078	5,296	4,546	5,014	5,002
1121	MIDDLE SCHOOL INSTRUCTION	4,227	130,522	63,386	27,134	198,537
1122	MIDDLE SCHOOL EXTRACURRICULAR	49,623	50,847	24,905	47,062	47,828
1131	HIGH SCHOOL REGULAR INSTRUCTION	97,416	489,020	410,249	459,437	443,415
1132	HIGH SCHOOL EXTRACURRICULAR	372,326	377,438	381,957	334,317	311,649
1140	PRE-K PROGRAM	-	-	-	-	401,937
1220	LIFE SKILLS INSTRUCTION PROGRAM	207,902	182,454	169,431	202,216	194,661
1221	LEARNING CENTER	-	4,478	9,283	5,304	6,019
1223	COMMUNITY TRANSITION CENTER	295,796	205,619	209,558	226,457	228,470
1229	BEHAVIORAL PROGRAM	70,811	78,909	82,533	198,871	95,373
1250	SPECIAL EDUCATION PROGRAM	16,690	17,323	16,862	21,065	21,943
1260	TREATMENT AND HABILITATION	108,370	109,205	81,130	98,121	99,658
1271	REMEDIAL INSTRUCTION	-	-	-	462,906	186,244
1272	TITLE I-A/D	982,859	889,128	1,058,793	1,661,273	1,334,492
1283	ALTERNATIVE EDUCATION	12,000	-	339	154,707	360,641
1291	ESL INSTRUCTIONAL PROGRAM	-	31,144	-	1,530	-
1292	TEEN PARENT INSTRUCT PROG	-	-	-	73,730	77,708
1296	INDIAN EDUCATION	186,626	230,393	466,517	454,172	363,965
1420	MIDDLE SCHOOL SUMMER PROGRAMS	-	35,846	30,873	17,711	-
1460	SPECIAL SUMMER PROGRAM	38,605	198,265	130,571	240,775	115,058
2112	ATTENDANCE SERVICES	63,083	68,029	68,545	186,310	135,823
2119	OTHER ATTENDANCE & SOCIAL SERVICES	20,351	21,716	81,052	21,499	229,594
2122	COUNSELING SERVICES	445,627	381,678	135,850	209,801	420,886
2130	HEALTH & NURSING SERVICES	-	-	5,069	5,069	104,924
2139	OTHER HEALTH SERVICES	-	-	-	-	383,643
2150	SPEECH PATHOLOGY SERVICES	94,984	55,796	-	-	-
2160	OTHER STUDENT TREATMENT SERVICES	51,114	62,734	60,018	85,000	85,001
2211	IMPROVEMENT OF INSTRUCTION SERVICES	406,775	519,484	972,900	1,454,828	1,661,707
2220	EDUCATIONAL MEDIA SERVICES	-	-	-	278,427	250,028
2240	INSTRUCTIONAL STAFF DEVELOPMENT	357,295	490,500	589,327	921,119	1,117,040
2321	OFFICE OF SUPERINTENDENT	-	-	785	-	3,650
2410	OFFICE OF THE PRINCIPAL SERVICES	80,217	19,573	680	3,476	3,030
2542	BUILDINGS SERVICES	-	821	8,486	26,763	29,544
2543	GROUNDS SERVICES	-	-	-	1,715	1,715
2544	MAINTENANCE SERVICES	-	-	19,500	25,000	25,000
2552	VEHICLE OPERATION SERVICES	12,310	27,058	23,068	50,235	52,668
2623	EVALUATION SERVICES	-	-	601	1,039	772
2640	STAFF SERVICES	-	1,835	-	1,165	1,165

FUNCTION	DESCRIPTION	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
2690	INDIRECT FEES	99,583	139,402	189,197	306,644	394,378
3100	FOOD SERVICES	2,181,246	2,282,164	2,179,025	2,413,600	2,436,952
3330	PARENT INVOLVEMENT	147,274	171,960	166,429	234,478	197,339
3390	OTHER COMMUNITY SERVICES	21,503	14,773	5,678	166,815	158,226
3501	CHILD CARE PROVIDER SERVICES	72,884	110,252	139,789	79,020	82,658
4150	BLDG ACQUIS-CONSTR-IMPROV	-	-	44,476	198,000	195,000
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	-	-	-	12,849	-
7000	UNAPPROP END FUND BALANCE	394,658	453,237	310,983	130,000	130,000
TOTALS		6,974,828	7,903,184	8,189,677	11,617,372	13,212,433
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	-	-	-	(12,849)	-
TOTAL NET OF INTERFUND TRANSFERS		6,974,828	7,903,184	8,189,677	11,604,523	13,212,433



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 202 – Read to Succeed

Three year \$2,243,733 Innovative Approaches to Literacy Grant. The grant will support the Read to Succeed School Family Community Literacy Program by funding 3.5 full-time licensed positions, a summer program and technology.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	202 - Read to Succeed Program	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	-	-	749,579		4000 - Revenue from Federal Sources	749,579	
-	-	-	749,579		Total Resources:	749,579	
					Requirements		
					1000 - Instruction		
					1272 - Title I-A/D Programs		
-	-	-	63,504		0100 - Salaries	63,977	
-	-	-	24,512		0200 - Associated Payroll Costs	27,959	
-	-	-	88,016		Total Function 1272:	91,936	
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
-	-	-	195,585	2.50	0100 - Salaries	197,284	2.50
-	-	-	133,130		0200 - Associated Payroll Costs	131,666	
-	-	-	328,715	2.50	Total Function 2211:	328,950	2.50
					2220 - Educational Media Services		
-	-	-	80,401	1.11	0100 - Salaries	98,194	1.11
-	-	-	72,466		0200 - Associated Payroll Costs	54,665	
-	-	-	125,560		0400 - Supplies and Materials	97,169	
-	-	-	278,427	1.11	Total Function 2220:	250,028	1.11
					2240 - Instructional Staff Develop		
-	-	-	-		0100 - Salaries	3,200	
-	-	-	-		0200 - Associated Payroll Costs	1,032	
-	-	-	24,000		0300 - Purchased Services	44,000	
-	-	-	24,000		Total Function 2240:	48,232	
					2690 - Other Support Services		
-	-	-	30,421		0600 - Other Objects	30,433	
-	-	-	661,563	3.61	Total Function 2000:	657,643	3.61
-	-	-	749,579	3.61	Total Requirements:	749,579	3.61
-	-	-	-	3.61	Total Fund 202:	-	3.61



Fund 203 – Title I-A Grant

Title I-A funds are used to fund school-wide programs designed to upgrade the entire educational program in a school that has more than 40% poverty. Its primary goal is to ensure that all students, particularly those who are low-achieving, demonstrate proficient and advanced levels of achievement on State academic achievement standards. The emphasis of school-wide programs is to serve all students, improve all structures that support student learning, and combine all resources, as allowed, to achieve a common goal. These funds provide staff for programs at Madras Elementary, Metolius Elementary, Buff Elementary, Warm Spring K-8 Academy and Jefferson County Middle School.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	203 - Title I-A Grant	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
1,047,436	1,226,424	1,120,293	1,333,961		4000 - Revenue from Federal Sources	1,186,190	
1,047,436	1,226,424	1,120,293	1,333,961		Total Resources:	1,186,190	
					Requirements		
					1000 - Instruction		
					1272 - Title I-A/D Programs		
437,513	495,211	445,065	470,946	8.53	0100 - Salaries	451,101	7.44
229,099	251,224	260,827	270,727		0200 - Associated Payroll Costs	279,797	
3,600	-	-	-		0300 - Purchased Services	-	
1,499	10,671	5,215	-		0400 - Supplies and Materials	-	
671,711	757,105	711,107	741,673	8.53	Total Function 1272:	730,898	7.44
					2000 - Support Services		
					2119 - Other Attendance and Social Work Services		
6,615	7,147	8,090	9,724	0.28	0100 - Salaries	10,403	0.28
1,954	2,418	2,776	3,751		0200 - Associated Payroll Costs	3,979	
60	-	-	500		0300 - Purchased Services	500	
8,629	9,565	10,866	13,975	0.28	Total Function 2119:	14,882	0.28
					2211 - Improvement of Instruction Services		
196,121	195,558	208,231	294,837	3.04	0100 - Salaries	238,423	2.77
109,051	103,346	102,272	157,668		0200 - Associated Payroll Costs	129,447	
190	630	-	-		0300 - Purchased Services	-	
305,362	299,535	310,503	452,505	3.04	Total Function 2211:	367,870	2.77
					2240 - Instructional Staff Develop		
88	54,222	1,070	-		0100 - Salaries	-	
7	18,713	89	-		0200 - Associated Payroll Costs	-	
14,123	18,651	26,721	26,201		0300 - Purchased Services	4,571	
260	31	-	2,889		0400 - Supplies and Materials	-	
14,479	91,617	27,880	29,090		Total Function 2240:	4,571	
					2552 - Vehicle Operation Services		
112	3,029	2,305	-		0300 - Purchased Services	-	
					2690 - Other Support Services		
30,774	46,379	44,181	52,892		0600 - Other Objects	48,159	
359,356	450,124	395,735	548,462	3.32	Total Function 2000:	435,482	3.04
					3000 - Enterprise and Community Services		
					3330 - Civic Services		
3,441	2,225	1,871	-		0100 - Salaries	-	
1,030	815	681	-		0200 - Associated Payroll Costs	-	
-	-	375	375		0300 - Purchased Services	-	
7,980	11,032	10,182	43,451		0400 - Supplies and Materials	19,810	
12,450	14,072	13,108	43,826		Total Function 3330:	19,810	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	203 - Title I-A Grant	2020/21 Proposed	2020/21 FTE
					<u>3390 - Other Community Services</u>		
-	200	-	-		0100 - Salaries	-	
-	17	-	-		0200 - Associated Payroll Costs	-	
1,195	1,882	275	-		0300 - Purchased Services	-	
2,724	3,025	68	-		0400 - Supplies and Materials	-	
3,919	5,123	343	-		Total Function 3390:	-	
16,369	19,194	13,451	43,826		Total Function 3000:	19,810	
1,047,436	1,226,424	1,120,293	1,333,961	11.85	Total Requirements:	1,186,190	10.48
-	-	-	-	11.85	Total Fund 203:	-	10.48

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Fund 204 – 21st Century Grant

The District was awarded a 21st Century Grant in FY 2018-19. The grant funds are expected to provide services through FY22-23. This program creates community learning centers that provide students with academic enrichment opportunities along with activities designed to complement regular academic program. The program focuses is on tutoring in math, reading, writing, homework assistance, and native language classes. A range of high-quality services also include: student learning and development, mentoring, academic enrichment, music, arts, sports and cultural activities.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	204 - 21st Century Grant	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	-	342,136	587,380		4000 - Revenue from Federal Sources	500,000	
-	-	342,136	587,380		Total Resources:	500,000	
					Requirements		
					1000 - Instruction		
					1272 - Title I-A/D Programs		
-	-	124,212	204,972		0100 - Salaries	117,495	
-	-	34,814	80,800		0200 - Associated Payroll Costs	44,946	
-	-	247	427		0300 - Purchased Services	350	
-	-	22,916	11,735		0400 - Supplies and Materials	14,133	
-	-	182,189	297,934		Total Function 1272:	176,924	
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
-	-	75,941	116,609	2.00	0100 - Salaries	108,882	2.00
-	-	52,857	78,439		0200 - Associated Payroll Costs	74,765	
-	-	1,959	556		0300 - Purchased Services	3,500	
-	-	836	-		0400 - Supplies and Materials	-	
-	-	131,593	195,604	2.00	Total Function 2211:	187,147	2.00
					2240 - Instructional Staff Develop		
-	-	1,072	24,696		0300 - Purchased Services	3,500	
					2542 - Buildings Services		
-	-	7,787	18,722	0.41	0100 - Salaries	15,878	0.41
-	-	648	8,041		0200 - Associated Payroll Costs	13,666	
-	-	8,435	26,763	0.41	Total Function 2542:	29,544	0.41
					2552 - Vehicle Operation Services		
-	-	2,872	285		0300 - Purchased Services	4,500	
					2623 - Evaluation Services		
-	-	-	1,000		0300 - Purchased Services	-	
-	-	601	39		0400 - Supplies and Materials	772	
-	-	601	1,039		Total Function 2623:	772	
					2690 - Other Support Services		
-	-	14,764	23,153		0600 - Other Objects	20,300	
-	-	159,336	271,540	2.41	Total Function 2000:	245,763	2.41
					3000 - Enterprise and Community Services		
					3330 - Civic Services		
-	-	-	8,160	0.20	0100 - Salaries	42,498	1.00
-	-	-	6,218		0200 - Associated Payroll Costs	32,815	
-	-	611	3,528		0400 - Supplies and Materials	2,000	
-	-	611	17,906	0.20	Total Function 3330:	77,313	1.00
-	-	342,136	587,380	2.61	Total Requirements:	500,000	3.41
-	-	-	-	2.61	Total Fund 204:	-	3.41



Fund 205 – Title VI Indian Education

Title VI Indian Education is a federal project that provides supplementary education support to approximately 1/3 of the District's students of Native American ancestry. These funds provide cultural education to connect students with their Native history, cultures and traditions. Title VI currently supports one 1.0 FTE liaisons, .50 FTE elementary music teacher, 1.0 FTE Math Tutor, and a contracted cultural teacher and supplies.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	205 - Title VI Indian Education	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
197,167	202,636	216,637	221,079		4000 - Revenue from Federal Sources	209,000	
197,167	202,636	216,637	221,079		Total Resources:	209,000	
					Requirements		
					1000 - Instruction		
					1296 - Indian Education		
84,782	79,629	85,602	77,292	3.13	0100 - Salaries	52,848	1.50
49,302	53,699	53,141	33,740		0200 - Associated Payroll Costs	45,035	
-	-	-	16,000		0300 - Purchased Services	16,500	
-	-	-	11,981		0400 - Supplies and Materials	13,514	
134,084	133,328	138,743	139,013	3.13	Total Function 1296:	127,897	1.50
					2000 - Support Services		
					2112 - Attendance Services		
46,906	48,775	49,058	50,130	1.00	0100 - Salaries	50,534	1.00
16,177	19,254	19,487	21,965		0200 - Associated Payroll Costs	22,084	
63,083	68,029	68,545	72,095	1.00	Total Function 2112:	72,618	1.00
					2690 - Other Support Services		
-	1,278	9,349	9,971		0600 - Other Objects	8,485	
63,083	69,308	77,894	82,066	1.00	Total Function 2000:	81,103	1.00
197,167	202,636	216,637	221,079	4.13	Total Requirements:	209,000	2.50
-	-	-	-	4.13	Total Fund 205:	-	2.50



Fund 207 – Native Language Program

During FY18-19, the District received a 4-year grant from the Department of Education for a Native Language program. The purpose of this program is to increase native youth competency, utilizing skills and progress in Native Language acquisitions. This program is not an add-on language program; rather, it is intended to integrate and immerse native language and culture in the daily activities at Warm Springs K-8. The program is designed to improve student proficiency in English and academic outcomes. The multi-year grant will provide \$1,299,789 in funding through FY22-23.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	207 - Native Language Program	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	-	170,357	479,028		4000 - Revenue from Federal Sources	324,996	
-	-	170,357	479,028		Total Resources:	324,996	
					Requirements		
					1000 - Instruction		
					1296 - Indian Education		
-	-	161,442	163,925		0300 - Purchased Services	161,169	
-	-	980	8,721		0400 - Supplies and Materials	-	
-	-	162,423	172,646		Total Function 1296:	161,169	
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
-	-	-	78,234	1.00	0100 - Salaries	79,799	1.00
-	-	-	52,058		0200 - Associated Payroll Costs	51,433	
-	-	-	130,292	1.00	Total Function 2211:	131,232	1.00
					2240 - Instructional Staff Develop		
-	-	-	153,650		0300 - Purchased Services	17,500	
					2552 - Vehicle Operation Services		
-	-	582	3,000		0300 - Purchased Services	1,900	
					2690 - Other Support Services		
-	-	7,352	19,440		0600 - Other Objects	13,195	
-	-	7,934	306,383	1.00	Total Function 2000:	163,827	1.00
-	-	170,357	479,028	1.00	Total Requirements:	324,996	1.00
-	-	-	-	1.00	Total Fund 207:	-	1.00



Fund 208 – Title V-B Rural Education Initiative

The REAP is designed to assist rural school districts in using Federal resources more effectively to improve the quality of instruction and student academic achievement. It consists of two separate programs - the Small, Rural School Achievement (SRSA) program and the Rural and Low-Income Schools (RLIS) program. The District currently receives RLIS program funds and utilizes these funds to serve the concentration of children from low-income families by providing education technology and professional development for District staff.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	208 - Title V-B Rural Ed Initiative	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
26,831	75,584	24,569	178,761		4000 - Revenue from Federal Sources	175,250	
26,831	75,584	24,569	178,761		Total Resources:	175,250	
					Requirements		
					1000 - Instruction		
					1272 - Title I-A/D Programs		
-	6,125	-	-		0100 - Salaries	-	
-	2,063	-	-		0200 - Associated Payroll Costs	-	
144	-	-	-		0300 - Purchased Services	-	
1,129	8,475	15,824	13,746		0400 - Supplies and Materials	8,500	
1,273	16,662	15,824	13,746		Total Function 1272:	8,500	
					1460 - Special Programs, Summer School		
-	35,655	-	-		0100 - Salaries	-	
-	12,732	-	-		0200 - Associated Payroll Costs	-	
-	48,387	-	-		Total Function 1460:	-	
1,273	65,049	15,824	13,746		Total Function 1000:	8,500	
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
5,671	-	-	-		0100 - Salaries	-	
1,419	-	-	-		0200 - Associated Payroll Costs	-	
7,691	225	-	-		0400 - Supplies and Materials	-	
14,782	225	-	-		Total Function 2211:	-	
					2240 - Instructional Staff Develop		
702	-	720	7,704		0100 - Salaries	7,760	
94	-	175	2,774		0200 - Associated Payroll Costs	2,969	
6,956	1,902	3,371	150,137		0300 - Purchased Services	152,586	
551	102	107	-		0400 - Supplies and Materials	-	
8,302	2,004	4,374	160,615		Total Function 2240:	163,315	
					2552 - Vehicle Operation Services		
-	2,559	-	-		0300 - Purchased Services	-	
					2690 - Other Support Services		
812	1,872	1,060	4,197		0600 - Other Objects	3,435	
23,895	6,660	5,434	164,812		Total Function 2000:	166,750	
					3000 - Enterprise and Community Services		
					3390 - Other Community Services		
-	2,654	2,138	-		0100 - Salaries	-	
-	869	709	-		0200 - Associated Payroll Costs	-	
1,664	352	464	203		0400 - Supplies and Materials	-	
1,664	3,875	3,311	203		Total Function 3390:	-	
26,831	75,584	24,569	178,761		Total Requirements:	175,250	
-	-	-	-		Total Fund 208:	-	



Fund 209 – Title II-A Quality Teachers

The purpose of Every Student Succeeds Act (ESSA) Title II-A funding, is to provide grants to State educational agencies, local educational agencies, State agencies for higher education, and eligible partnerships in order to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals, and administrators in schools and classrooms. Grant funds pay for stipends to teachers, substitute costs, travel costs and training registration fees incurred to support professional staff development consistent with the provisions of ESSA.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	209 - Title II-A Quality Teachers	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
121,331	176,432	130,302	180,379		4000 - Revenue from Federal Sources	148,500	
121,331	176,432	130,302	180,379		Total Resources:	148,500	
					Requirements		
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
38,347	7,471	14,000	33,985		0100 - Salaries	14,000	
3,327	1,641	5,196	12,704		0200 - Associated Payroll Costs	5,355	
7,887	12,120	5,091	1,373		0400 - Supplies and Materials	-	
49,562	21,231	24,287	48,062		Total Function 2211:	19,355	
					2240 - Instructional Staff Develop		
27,700	25,208	31,501	52,892		0100 - Salaries	53,414	
15,386	15,525	18,300	29,395		0200 - Associated Payroll Costs	29,832	
13,221	97,682	49,418	30,182		0300 - Purchased Services	27,500	
11,791	10,189	1,970	13,497		0400 - Supplies and Materials	12,370	
68,099	148,604	101,189	125,966		Total Function 2240:	123,116	
					2690 - Other Support Services		
3,671	6,597	4,826	6,351		0600 - Other Objects	6,029	
121,331	176,432	130,302	180,379		Total Function 2000:	148,500	
121,331	176,432	130,302	180,379		Total Requirements:	148,500	
-	-	-	-		Total Fund 209:	-	



Fud 211 – Title I-A School Improvement

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. This fund is inactive for FY20-21.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	211 - Title I-A School Improvement	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
56,684	37,080	65,369	209,479		4000 - Revenue from Federal Sources	-	
56,684	37,080	65,369	209,479		Total Resources:	-	
					Requirements		
					1000 - Instruction		
					1272 - Title I-A/D Programs		
47,945	-	-	-		0100 - Salaries	-	
5,571	-	-	-		0200 - Associated Payroll Costs	-	
53,516	-	-	-		Total Function 1272:	-	
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
-	-	-	35,000		0100 - Salaries	-	
-	-	-	12,600		0200 - Associated Payroll Costs	-	
-	-	-	5,800		0300 - Purchased Services	-	
-	-	-	4,877		0400 - Supplies and Materials	-	
-	-	-	58,277		Total Function 2211:	-	
					2240 - Instructional Staff Develop		
799	89	15,519	14,657		0100 - Salaries	-	
243	7	5,576	5,277		0200 - Associated Payroll Costs	-	
174	36,429	41,424	119,651		0300 - Purchased Services	-	
-	-	-	4,081		0400 - Supplies and Materials	-	
1,216	36,525	62,519	143,666		Total Function 2240:	-	
					2690 - Other Support Services		
1,715	111	2,849	7,537		0600 - Other Objects	-	
2,931	36,637	65,369	209,479		Total Function 2000:	-	
					3000 - Enterprise and Community Services		
					3330 - Civic Services		
84	-	-	-		0100 - Salaries	-	
68	-	-	-		0200 - Associated Payroll Costs	-	
84	444	-	-		0400 - Supplies and Materials	-	
236	444	-	-		Total Function 3330:	-	
56,684	37,080	65,369	209,479		Total Requirements:	-	
-	-	-	-		Total Fund 211:	-	



Fund 212 – WS K-8 School Improvement Grant

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. This fund is inactive for FY20-21.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	212 - WS K-8 School Improvement Grant	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
384,860	166,895	76,821	-		4000 - Revenue from Federal Sources	-	
384,860	166,895	76,821	-		Total Resources:	-	
					Requirements		
					1000 - Instruction		
					1272 - Title I-A/D Programs		
144,798	38,140	37,441	-		0100 - Salaries	-	
61,819	27,102	26,985	-		0200 - Associated Payroll Costs	-	
21,492	-	-	-		0400 - Supplies and Materials	-	
2,720	-	-	-		0600 - Other Objects	-	
230,829	65,242	64,426	-		Total Function 1272:	-	
					1460 - Special Programs, Summer School		
-	54,762	-	-		0100 - Salaries	-	
-	17,929	-	-		0200 - Associated Payroll Costs	-	
-	72,691	-	-		Total Function 1460:	-	
230,829	137,932	64,426	-		Total Function 1000:	-	
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
80	6,000	-	-		0100 - Salaries	-	
30	2,188	-	-		0200 - Associated Payroll Costs	-	
111	8,188	-	-		Total Function 2211:	-	
					2240 - Instructional Staff Develop		
2,064	61	6,000	-		0100 - Salaries	-	
589	21	1,342	-		0200 - Associated Payroll Costs	-	
58,272	413	-	-		0300 - Purchased Services	-	
3,051	-	-	-		0400 - Supplies and Materials	-	
63,975	495	7,342	-		Total Function 2240:	-	
					2410 - Office of the Principal Services		
56,375	14,446	-	-		0100 - Salaries	-	
21,926	4,736	-	-		0200 - Associated Payroll Costs	-	
78,301	19,182	-	-		Total Function 2410:	-	
					2690 - Other Support Services		
11,644	1,098	3,235	-		0600 - Other Objects	-	
154,031	28,962	10,577	-		Total Function 2000:	-	
					3000 - Enterprise and Community Services		
					3330 - Civic Services		
-	-	1,818	-		0400 - Supplies and Materials	-	
384,860	166,895	76,821	-		Total Requirements:	-	
-	-	-	-		Total Fund 212:	-	



Fund 213 – IDEA Special Education

The purpose of IDEA Part B grants is to provide special education and related services to children with disabilities and to ensure that they have access to a free appropriate public education (FAPE). The term FAPE refers to special education and related services that are designed to meet a child's unique needs and that will prepare the child for further education, employment, and independent living. In general, IDEA Part B funds must be used only to pay the excess costs of providing FAPE to children with disabilities. IDEA funds cannot be used for core instruction in the general education classroom, instructional materials for use with non-disabled children, or for professional development of general education teachers not related to meeting the needs of students with disabilities.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	213 - IDEA Special Education	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
602,538	545,560	445,957	540,270		4000 - Revenue from Federal Sources	530,160	
602,538	545,560	445,957	540,270		Total Resources:	530,160	
					Requirements		
					1000 - Instruction		
					1220 - Life Skills Programs		
107,103	91,359	85,653	99,664	3.53	0100 - Salaries	92,922	3.53
100,798	91,095	83,778	102,552		0200 - Associated Payroll Costs	101,739	
207,902	182,454	169,431	202,216	3.53	Total Function 1220:	194,661	3.53
					1223 - Community Transition Center		
26,000	12,000	12,000	12,000		0300 - Purchased Services	12,000	
-	296	-	-		0400 - Supplies and Materials	-	
26,000	12,296	12,000	12,000		Total Function 1223:	12,000	
					1229 - Behavioral Program		
32,808	36,888	41,944	43,053	1.81	0100 - Salaries	45,045	1.81
38,004	42,020	40,588	47,920		0200 - Associated Payroll Costs	50,328	
70,811	78,909	82,532	90,973	1.81	Total Function 1229:	95,373	1.81
					1250 - Special Education Program		
12,945	13,637	13,761	15,204	0.72	0100 - Salaries	15,879	0.72
3,744	3,686	3,100	5,861		0200 - Associated Payroll Costs	6,064	
16,690	17,323	16,861	21,065	0.72	Total Function 1250:	21,943	0.72
					1260 - Treatment and Habilitation		
108,370	109,205	81,130	98,121		0300 - Purchased Services	99,658	
429,773	400,186	361,955	424,375	6.06	Total Function 1000:	423,635	6.06
					2000 - Support Services		
					2150 - Speech Pathology & Audiology Services		
49,348	29,416	-	-		0100 - Salaries	-	
45,636	26,380	-	-		0200 - Associated Payroll Costs	-	
94,984	55,796	-	-		Total Function 2150:	-	
					2160 - Other Student Treatment Services		
51,114	62,734	60,018	85,000		0300 - Purchased Services	85,001	
					2240 - Instructional Staff Develop		
2,348	2,035	2,730	3,210		0100 - Salaries	-	
380	576	966	1,219		0200 - Associated Payroll Costs	-	
5,763	3,562	1,073	2,100		0300 - Purchased Services	-	
8,491	6,172	4,768	6,529		Total Function 2240:	-	
					2690 - Other Support Services		
18,176	20,672	19,216	24,366		0600 - Other Objects	21,524	
172,766	145,374	84,002	115,895		Total Function 2000:	106,525	
602,538	545,560	445,957	540,270	6.06	Total Requirements:	530,160	6.06
-	-	-	-	6.06	Total Fund 213:	-	6.06



Fund 216 – Title III Language

Title III is specifically targeted to benefit Limited English Proficient (LEP) children and immigrant youth. The expectation is that these funds will create or further develop language instruction courses that help LEP students meet academic standards. The District utilizes these funds to increase parent involvement of the approximately 34% of Hispanic students by funding one liaison to provide parents with support and a welcoming environment. Additionally, these resources fund stipends for ELL curriculum development and summer school costs.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	216 - Title III Language	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
105,010	105,629	110,551	112,951		4000 - Revenue from Federal Sources	81,540	
105,010	105,629	110,551	112,951		Total Resources:	81,540	
					Requirements		
					1000 - Instruction		
					1291 - ESL Instructional Program		
-	-	-	1,530		0400 - Supplies and Materials	-	
					1460 - Special Programs, Summer School		
30,023	8,089	24,620	15,930		0100 - Salaries	-	
8,583	2,843	5,863	5,938		0200 - Associated Payroll Costs	-	
-	-	224	-		0400 - Supplies and Materials	-	
38,605	10,932	30,706	21,868		Total Function 1460:	-	
38,605	10,932	30,706	23,398		Total Function 1000:	-	
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
1,000	-	-	-		0100 - Salaries	-	
517	-	-	-		0200 - Associated Payroll Costs	-	
25	-	-	-		0400 - Supplies and Materials	-	
1,542	-	-	-		Total Function 2211:	-	
					2240 - Instructional Staff Develop		
3,908	2,496	1,621	-		0100 - Salaries	-	
785	619	452	-		0200 - Associated Payroll Costs	-	
8,240	9,355	6,751	2,000		0300 - Purchased Services	-	
120	-	-	-		0400 - Supplies and Materials	-	
13,054	12,470	8,824	2,000		Total Function 2240:	-	
					2690 - Other Support Services		
890	1,654	1,837	1,994		0600 - Other Objects	1,631	
15,486	14,125	10,661	3,994		Total Function 2000:	1,631	
					3000 - Enterprise and Community Services		
					3330 - Civic Services		
23,317	37,938	38,918	44,449	1.00	0100 - Salaries	42,498	1.00
16,858	27,830	28,899	32,818		0200 - Associated Payroll Costs	32,815	
811	9,614	-	-		0400 - Supplies and Materials	-	
40,986	75,382	67,817	77,267	1.00	Total Function 3330:	75,313	1.00
					3390 - Other Community Services		
7,581	3,000	1,024	6,060		0100 - Salaries	-	
2,352	1,013	144	1,715		0200 - Associated Payroll Costs	-	
-	560	200	-		0300 - Purchased Services	1,800	
-	617	-	517		0400 - Supplies and Materials	2,796	
9,933	5,190	1,368	8,292		Total Function 3390:	4,596	
50,919	80,572	69,184	85,559	1.00	Total Function 3000:	79,909	1.00
105,010	105,629	110,551	112,951	1.00	Total Requirements:	81,540	1.00
-	-	-	-	1.00	Total Fund 216:	-	1.00



Fund 217 – Elementary Counseling Grant

The Elementary Counseling Grant was awarded by the U.S. Department of Education through a competitive grant application process in 2015-2016. The three-year grant will fund half-time counseling at each elementary school and a counseling specialist to coordinate counseling services through the District. The grant will provide total resources of \$1,191,643 over the three-year period. During FY16-17, the District was notified that funding for the third and final year of the grant would be reduced by 60%. The fund is inactive for FY20-21.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	217 - Elementary Counseling Grant	2020/21 Proposed	2020/21 FTE
					Resources		
					<u>0000 - General Function</u>		
309,700	246,094	14,820	-		4000 - Revenue from Federal Sources	-	
309,700	246,094	14,820	-		Total Resources:	-	
					Requirements		
					2000 - Support Services		
					<u>2122 - Counseling Services</u>		
175,369	151,734	-	-		0100 - Salaries	-	
85,378	71,554	-	-		0200 - Associated Payroll Costs	-	
3,433	258	-	-		0300 - Purchased Services	-	
6,006	31	-	-		0400 - Supplies and Materials	-	
22,200	12,000	-	-		0500 - Capital Outlay	-	
292,386	235,576	-	-		Total Function 2122:	-	
					<u>2240 - Instructional Staff Develop</u>		
765	-	-	-		0100 - Salaries	-	
240	-	-	-		0200 - Associated Payroll Costs	-	
6,938	1,460	14,180	-		0300 - Purchased Services	-	
7,943	1,460	14,180	-		Total Function 2240:	-	
					<u>2690 - Other Support Services</u>		
9,370	9,058	640	-		0600 - Other Objects	-	
309,700	246,094	14,820	-		Total Function 2000:	-	
309,700	246,094	14,820	-		Total Requirements:	-	
-	-	-	-		Total Fund 217:	-	



Fund 218 – Indian Demonstration Grant

The Indian Demonstration Grant was awarded by the U.S. Department of Education through a competitive grant application process in 2016-2017. The four-year grant will fund summer acceleration programs for Warm Spring K-8 Academy, the Madras High School “bridge program”, college visits, AVID and family engagement activities. The grant will provide total resources of \$1,008,308 over the four-year period.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	218 - Indian Demonstration Grant	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
114,488	179,587	229,065	282,350		4000 - Revenue from Federal Sources	139,000	
114,488	179,587	229,065	282,350		Total Resources:	139,000	
					Requirements		
					1000 - Instruction		
					1296 - Indian Education		
25,728	4,867	50,697	18,798		0100 - Salaries	-	
14,563	4,485	12,985	7,349		0200 - Associated Payroll Costs	-	
11,635	12,846	10,306	10,000		0300 - Purchased Services	-	
616	882	9,106	8,755		0400 - Supplies and Materials	-	
-	473	-	-		0600 - Other Objects	-	
52,541	23,553	83,094	44,902		Total Function 1296:	-	
					1460 - Special Programs, Summer School		
-	49,544	75,072	118,962		0100 - Salaries	75,000	
-	16,712	24,793	36,342		0200 - Associated Payroll Costs	28,689	
-	-	-	6,199		0400 - Supplies and Materials	1,000	
-	66,256	99,865	161,503		Total Function 1460:	104,689	
52,541	89,809	182,960	206,405		Total Function 1000:	104,689	
					2000 - Support Services		
					2122 - Counseling Services		
9,611	3,930	4,080	-		0400 - Supplies and Materials	-	
					2211 - Improvement of Instruction Services		
89	246	-	-		0400 - Supplies and Materials	-	
					2240 - Instructional Staff Develop		
5,158	3,248	2,175	-		0100 - Salaries	-	
1,092	1,033	831	-		0200 - Associated Payroll Costs	-	
8,267	63,501	14,487	35,261		0300 - Purchased Services	17,000	
14,517	67,782	17,494	35,261		Total Function 2240:	17,000	
					2542 - Buildings Services		
-	-	46	-		0100 - Salaries	-	
-	-	4	-		0200 - Associated Payroll Costs	-	
-	-	50	-		Total Function 2542:	-	
					2552 - Vehicle Operation Services		
86	8,356	7,361	12,655		0300 - Purchased Services	8,000	
					2690 - Other Support Services		
3,464	1,410	9,627	10,995		0600 - Other Objects	5,643	
27,766	81,725	38,612	58,911		Total Function 2000:	30,643	
					3000 - Enterprise and Community Services		
					3330 - Civic Services		
10,785	1,176	771	-		0100 - Salaries	-	
3,693	395	268	-		0200 - Associated Payroll Costs	-	
600	1,200	1,200	1,400		0300 - Purchased Services	300	
19,102	4,696	5,254	6,898		0400 - Supplies and Materials	3,368	
34,181	7,467	7,493	8,298		Total Function 3330:	3,668	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	218 - Indian Demonstration Grant	2020/21 Proposed	2020/21 FTE
					<u>3390 - Other Community Services</u>		
-	421	-	6,304		0100 - Salaries	-	
-	164	-	2,433		0200 - Associated Payroll Costs	-	
-	585	-	8,737		Total Function 3390:	-	
34,181	8,052	7,493	17,035		Total Function 3000:	3,668	
114,488	179,587	229,065	282,350		Total Requirements:	139,000	
-	-	-	-		Total Fund 218:	-	

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Fund 219 – It Is A New Day Grant

In FY18-19, the District was awarded the Ishumax Kadux (It is a new day) grant from the U.S. Department of Education. The purpose of this program is to increase school, college and career readiness and educational opportunities for American Indian students and families. This 4-year grant will provide \$3,998,188 in funding.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	219 - It Is A New Day	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	-	65,202	1,443,753		4000 - Revenue from Federal Sources	999,883	
-	-	65,202	1,443,753		Total Resources:	999,883	
					Requirements		
					1000 - Instruction		
					1229 - Behavioral Program		
-	-	-	66,549	1.00	0100 - Salaries	-	
-	-	-	41,349		0200 - Associated Payroll Costs	-	
-	-	-	107,898	1.00	Total Function 1229:	-	
					1271 - Remediation		
-	-	-	289,200	4.00	0100 - Salaries	110,758	2.00
-	-	-	173,706		0200 - Associated Payroll Costs	75,486	
-	-	-	462,906	4.00	Total Function 1271:	186,244	2.00
					1272 - Title I-A/D Programs		
-	-	4,691	191,630	6.72	0100 - Salaries	179,837	3.72
-	-	408	137,877		0200 - Associated Payroll Costs	118,467	
-	-	1,498	136,674		0400 - Supplies and Materials	27,930	
-	-	6,597	466,181	6.72	Total Function 1272:	326,234	3.72
					1296 - Indian Education		
-	-	-	44,818	1.00	0100 - Salaries	42,198	1.00
-	-	-	34,243		0200 - Associated Payroll Costs	32,701	
-	-	773	-		0300 - Purchased Services	-	
-	-	773	79,061	1.00	Total Function 1296:	74,899	1.00
					1460 - Special Programs, Summer School		
-	-	-	33,231		0100 - Salaries	-	
-	-	-	12,171		0200 - Associated Payroll Costs	-	
-	-	-	45,402		Total Function 1460:	-	
-	-	7,370	1,161,448	12.72	Total Function 1000:	587,377	6.72
					2000 - Support Services		
					2122 - Counseling Services		
-	-	13,149	48,313	1.00	0100 - Salaries	91,016	2.00
-	-	4,282	34,482		0200 - Associated Payroll Costs	67,933	
-	-	17,430	82,795	1.00	Total Function 2122:	158,949	2.00
					2139 - Other Health Services		
-	-	-	-		0100 - Salaries	53,844	1.00
-	-	-	-		0200 - Associated Payroll Costs	37,155	
-	-	-	-		Total Function 2139:	90,999	1.00
					2211 - Improvement of Instruction Services		
-	-	24,958	78,984	1.00	0100 - Salaries	61,966	1.00
-	-	8,096	46,145		0200 - Associated Payroll Costs	40,262	
-	-	33,054	125,129	1.00	Total Function 2211:	102,228	1.00
					2240 - Instructional Staff Develop		
-	-	-	3,500		0300 - Purchased Services	3,500	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	219 - It Is A New Day	2020/21 Proposed	2020/21 FTE
-	-	2,814	58,592		<u>2690 - Other Support Services</u>		
-	-	53,298	270,016	2.00	0600 - Other Objects	40,595	
					Total Function 2000:	396,271	4.00
					3000 - Enterprise and Community Services		
					<u>3330 - Civic Services</u>		
-	-	-	6,000		0300 - Purchased Services	6,235	
-	-	4,534	6,289		0400 - Supplies and Materials	10,000	
-	-	4,534	12,289		Total Function 3330:	16,235	
-	-	65,202	1,443,753	14.72	Total Requirements:	999,883	10.72
-	-	-	-	14.72	Total Fund 219:	-	10.72

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Fund 223 –Youth Transition Program

The Youth Transition Program (YTP) is currently funded by the Office of Vocational Rehabilitation Services a division of the Oregon Department of Human Services and a grant match from the General Fund. The purpose of the YTP is to assist student with disabilities as they transition from school to career training and employment. The services provided under this grant are intended to enrich and enhance the learning experience and access to employment-related resources which YTP-eligible students normally have access to as part of their Free and Appropriate Public Education and equal educational opportunities afforded them as students with disabilities.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	223 - Youth Transition Program	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
277,403	202,639	207,476	222,943		4000 - Revenue from Federal Sources	228,750	
277,403	202,639	207,476	222,943		Total Resources:	228,750	
					Requirements		
					1000 - Instruction		
					1223 - Community Transition Center		
59,838	65,842	67,226	91,343	2.00	0100 - Salaries	92,953	2.00
39,498	44,392	45,375	66,579		0200 - Associated Payroll Costs	68,663	
159,552	82,714	84,253	55,285		0300 - Purchased Services	52,987	
9,655	374	704	1,250		0400 - Supplies and Materials	1,867	
268,543	193,322	197,559	214,457	2.00	Total Function 1223:	216,470	2.00
					2000 - Support Services		
					2240 - Instructional Staff Develop		
268	855	808	1,875		0300 - Purchased Services	2,875	
					2552 - Vehicle Operation Services		
200	780	155	1,015		0300 - Purchased Services	2,268	
					2690 - Other Support Services		
8,393	7,681	8,953	5,596		0600 - Other Objects	7,137	
8,861	9,317	9,917	8,486		Total Function 2000:	12,280	
277,403	202,639	207,476	222,943	2.00	Total Requirements:	228,750	2.00
-	-	-	-	2.00	Total Fund 223:	-	2.00



Fund 226 – Title X McKinney Vento Grant

The McKinney-Vento Act ensures that homeless children and youth are provided a free, appropriate public education, despite lack of a fixed place of residence or a supervising parent or guardian. The funds are received under a consortia award with High Desert Education Service District. This grant currently funds a liaison position to provide outreach services one day per week.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	226 - Title X McKinney Vento Grant	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
11,722	12,152	11,744	7,164		4000 - Revenue from Federal Sources	7,768	
11,722	12,152	11,744	7,164		Total Resources:	7,768	
					Requirements		
					2000 - Support Services		
					2119 - Other Attendance and Social Work Services		
6,615	7,090	6,985	4,327	0.13	0100 - Salaries	4,729	0.13
1,955	2,399	2,368	1,671		0200 - Associated Payroll Costs	1,810	
780	1,362	1,402	1,041		0300 - Purchased Services	1,104	
2,372	1,208	988	125		0400 - Supplies and Materials	125	
-	93	-	-		0600 - Other Objects	-	
11,722	12,152	11,744	7,164	0.13	Total Function 2119:	7,768	0.13
11,722	12,152	11,744	7,164	0.13	Total Requirements:	7,768	0.13
-	-	-	-	0.13	Total Fund 226:	-	0.13



Fund 227 – Title I-C & IV-A

The purpose of the Migrant Education Program is to ensure that migrant children fully benefit from the same free public education provided to other children. The funds are received to offset costs associated with the Migrant Summer School Program under a partnership with High Desert Education Service District. This fund is inactive for FY2020-21.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	227 - Title I-C & Title IV-A	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
28,200	31,573	91,802	16,721		4000 - Revenue from Federal Sources	-	
28,200	31,573	91,802	16,721		Total Resources:	-	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
-	1,459	-	-		0400 - Supplies and Materials	-	
					1131 - High School Programs		
-	2,168	5,063	-		0400 - Supplies and Materials	-	
					1272 - Title I-A/D Programs		
18,372	15,910	15,578	-		0100 - Salaries	-	
5,586	4,403	5,283	-		0200 - Associated Payroll Costs	-	
1,573	-	17,281	13,773		0400 - Supplies and Materials	-	
25,530	20,314	38,142	13,773		Total Function 1272:	-	
25,530	23,940	43,204	13,773		Total Function 1000:	-	
					2000 - Support Services		
					2240 - Instructional Staff Develop		
-	4,957	44,509	2,500		0300 - Purchased Services	-	
-	-	917	-		0400 - Supplies and Materials	-	
-	4,957	45,426	2,500		Total Function 2240:	-	
					2552 - Vehicle Operation Services		
2,670	1,594	-	-		0300 - Purchased Services	-	
					2690 - Other Support Services		
-	1,083	2,515	448		0600 - Other Objects	-	
2,670	7,633	47,941	2,948		Total Function 2000:	-	
					3000 - Enterprise and Community Services		
					3390 - Other Community Services		
-	-	656	-		0400 - Supplies and Materials	-	
28,200	31,573	91,802	16,721		Total Requirements:	-	
-	-	-	-		Total Fund 227:	-	



Fund 25I – Student Investment Account

In May 2019, a new tax on Oregon businesses passed which established the Fund for Student Success (FSS) and allocates moneys within that new fund that is outside the General Fund. The fund is divided into three accounts: Student Investment Account (SIA), Early Learning Account (ELA), and Statewide Education Initiatives Account (SEIA). SIA funds are allocated based on weighted average daily membership, with the weight for poverty doubled to 0.5. Districts must submit a plan for use of the funds, for which there are four allowable uses: increased learning time, reduced class sizes and caseloads, well-rounded educational opportunities, and student health and safety.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	251 - Student Investment Account	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	-	-	-		3000 - Revenue from State Sources	2,710,064	
-	-	-	-		Total Resources:	2,710,064	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
-	-	-	-		0100 - Salaries	241,000	4.00
-	-	-	-		0200 - Associated Payroll Costs	158,420	
-	-	-	-		Total Function 1111:	399,420	4.00
					1121 - Middle/Junior High Programs		
-	-	-	-		0100 - Salaries	118,831	2.00
-	-	-	-		0200 - Associated Payroll Costs	78,572	
-	-	-	-		Total Function 1121:	197,403	2.00
					1283 - Alternative Education Program		
-	-	-	-		0100 - Salaries	120,500	2.00
-	-	-	-		0200 - Associated Payroll Costs	79,210	
-	-	-	-		Total Function 1283:	199,710	2.00
-	-	-	-		Total Function 1000:	796,533	8.00
					2000 - Support Services		
					2119 - Other Attendance and Social Work Services		
-	-	-	-		0100 - Salaries	113,492	3.00
-	-	-	-		0200 - Associated Payroll Costs	93,092	
-	-	-	-		Total Function 2119:	206,584	3.00
					2122 - Counseling Services		
-	-	-	-		0100 - Salaries	67,417	1.00
-	-	-	-		0200 - Associated Payroll Costs	42,346	
-	-	-	-		Total Function 2122:	109,763	1.00
					2130 - Health & Nursing Services		
-	-	-	-		0100 - Salaries	60,250	1.00
-	-	-	-		0200 - Associated Payroll Costs	39,605	
-	-	-	-		Total Function 2130:	99,855	1.00
					2139 - Other Health Services		
-	-	-	-		0100 - Salaries	175,742	3.00
-	-	-	-		0200 - Associated Payroll Costs	116,902	
-	-	-	-		Total Function 2139:	292,644	3.00
					2211 - Improvement of Instruction Services		
-	-	-	-		0100 - Salaries	319,195	4.00
-	-	-	-		0200 - Associated Payroll Costs	205,730	
-	-	-	-		Total Function 2211:	524,925	4.00
					2240 - Instructional Staff Develop		
-	-	-	-		0100 - Salaries	373,800	
-	-	-	-		0200 - Associated Payroll Costs	150,258	
-	-	-	-		0300 - Purchased Services	20,199	
-	-	-	-		Total Function 2240:	544,257	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	251 - Student Investment Account	2020/21 Proposed	2020/21 FTE
-	-	-	-	-	<u>2690 - Other Support Services</u>		
-	-	-	-	-	0600 - Other Objects	135,503	
-	-	-	-	-	Total Function 2000:	1,913,531	12.00
-	-	-	-	-	Total Requirements:	2,710,064	20.00
-	-	-	-	-	Total Fund 251:	-	20.00

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Fund 252 – High School Success (M98)

Measure 98 was a 2016 ballot initiative approved by voters that provides direct funding to school district to increase high school graduate rates. Measure 98 funds must be used to establish or expand career and technical education programs in high school, establish or expand college-level educational opportunities of students in high school and establish or expand drop-out prevention strategies in high school.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	252 - High School Success (M98)	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	402,244	403,689	696,825		3000 - Revenue from State Sources	696,825	
-	402,244	403,689	696,825		Total Resources:	696,825	
					Requirements		
					1000 - Instruction		
					1131 - High School Programs		
-	190,658	221,058	257,274	4.00	0100 - Salaries	263,416	4.00
-	124,951	114,630	144,702		0200 - Associated Payroll Costs	154,434	
-	5,781	-	-		0500 - Capital Outlay	-	
-	10,800	8,630	12,000		0600 - Other Objects	8,554	
-	332,191	344,318	413,976	4.00	Total Function 1131:	426,404	4.00
					1283 - Alternative Education Program		
-	-	-	88,228	2.00	0100 - Salaries	92,462	2.25
-	-	-	66,479		0200 - Associated Payroll Costs	68,469	
-	-	-	154,707	2.00	Total Function 1283:	160,931	2.25
					1460 - Special Programs, Summer School		
-	-	-	8,350		0100 - Salaries	7,500	
-	-	-	3,653		0200 - Associated Payroll Costs	2,869	
-	-	-	12,003		Total Function 1460:	10,369	
-	332,191	344,318	580,686	6.00	Total Function 1000:	597,704	6.25
					2000 - Support Services		
					2112 - Attendance Services		
-	-	-	16,199	0.40	0100 - Salaries	-	
-	-	-	12,354		0200 - Associated Payroll Costs	-	
-	-	-	28,553	0.40	Total Function 2112:	-	
					2122 - Counseling Services		
-	39,974	32,482	41,589	0.53	0100 - Salaries	42,419	0.53
-	18,123	15,549	19,195		0200 - Associated Payroll Costs	29,944	
-	58,097	48,031	60,784	0.53	Total Function 2122:	72,363	0.53
					2690 - Other Support Services		
-	11,956	11,340	26,802		0600 - Other Objects	26,758	
-	70,054	59,371	116,139	0.93	Total Function 2000:	99,121	0.53
-	402,244	403,689	696,825	6.93	Total Requirements:	696,825	6.78
-	-	-	-	6.93	Total Fund 252:	-	6.78



Fund 253 – ODE State Grants

The ODE State Grants Fund was created in order to account for state grants received from the Oregon Department of Education. For FY20-21 the District has budgeted for the following grants: Vision Screening, TAP Seismic, Tribal Attendance Pilot Project, Workforce Housing and Every Day Matters.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	253 - ODE State Grants	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
7,677	6,356	2,295	-		2000 - Revenue From Intermediate Sources	-	
474,686	670,968	1,023,802	612,181		3000 - Revenue from State Sources	364,137	
-	-	-	155,000		4000 - Revenue from Federal Sources	350,000	
482,363	677,324	1,026,097	767,181		Total Function 0000:	714,137	
482,363	677,324	1,026,097	767,181		Total Resources:	714,137	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
34,382	-	-	-		0100 - Salaries	-	
16,298	-	-	-		0200 - Associated Payroll Costs	-	
-	-	-	3,383		0400 - Supplies and Materials	100,000	
50,680	-	-	3,383		Total Function 1111:	100,000	
					1121 - Middle/Junior High Programs		
-	634	88	-		0100 - Salaries	-	
-	215	30	-		0200 - Associated Payroll Costs	-	
-	9,250	29,750	-		0300 - Purchased Services	-	
-	52,521	745	-		0400 - Supplies and Materials	-	
-	62,620	30,612	-		Total Function 1121:	-	
					1131 - High School Programs		
30,167	-	-	-		0100 - Salaries	-	
24,129	-	-	-		0200 - Associated Payroll Costs	-	
2,483	-	550	-		0300 - Purchased Services	-	
20,314	111,489	42,463	10,305		0400 - Supplies and Materials	-	
-	30,690	2,000	17,600		0500 - Capital Outlay	-	
77,093	142,179	45,013	27,905		Total Function 1131:	-	
					1223 - Community Transition Center		
351	-	-	-		0100 - Salaries	-	
29	-	-	-		0200 - Associated Payroll Costs	-	
873	-	-	-		0300 - Purchased Services	-	
1,253	-	-	-		Total Function 1223:	-	
					1291 - ESL Instructional Program		
-	31,144	-	-		0400 - Supplies and Materials	-	
					1420 - Middle/Junior High, Summer School		
-	-	13,827	13,111		0100 - Salaries	-	
-	-	4,353	4,363		0200 - Associated Payroll Costs	-	
-	35,846	12,696	235		0400 - Supplies and Materials	-	
-	35,846	30,876	17,709		Total Function 1420:	-	
129,025	271,788	106,502	48,996		Total Function 1000:	100,000	
					2000 - Support Services		
					2112 - Attendance Services		
-	-	-	49,324	0.60	0100 - Salaries	29,555	0.78

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	253 - ODE State Grants	2020/21 Proposed	2020/21 FTE
-	-	-	36,338		0200 - Associated Payroll Costs	27,865	
-	-	-	-		0300 - Purchased Services	3,285	
-	-	-	-		0400 - Supplies and Materials	2,500	
-	-	-	85,662	0.60	Total Function 2112:	63,205	0.78
					<u>2119 - Other Attendance and Social Work Services</u>		
-	-	14,724	-		0100 - Salaries	-	
-	-	3,663	-		0200 - Associated Payroll Costs	-	
-	-	1,550	-		0300 - Purchased Services	-	
-	-	38,507	-		0400 - Supplies and Materials	-	
-	-	58,444	-		Total Function 2119:	-	
					<u>2122 - Counseling Services</u>		
71,969	45,466	34,446	35,398	1.00	0100 - Salaries	37,819	1.00
35,085	36,741	27,037	29,323		0200 - Associated Payroll Costs	31,013	
4,924	1,441	3,120	1,000		0300 - Purchased Services	4,500	
11,640	426	1,708	500		0400 - Supplies and Materials	6,479	
20,012	-	-	-		0500 - Capital Outlay	-	
143,630	84,074	66,312	66,221	1.00	Total Function 2122:	79,811	1.00
					<u>2130 - Health & Nursing Services</u>		
-	-	5,069	5,069		0300 - Purchased Services	5,069	
					<u>2211 - Improvement of Instruction Services</u>		
9,047	72,104	189,955	73,959	1.00	0100 - Salaries	-	
5,047	39,234	94,768	42,285		0200 - Associated Payroll Costs	-	
-	529	710	-		0300 - Purchased Services	-	
12,234	2,282	83,909	-		0400 - Supplies and Materials	-	
26,329	114,149	369,342	116,244	1.00	Total Function 2211:	-	
					<u>2240 - Instructional Staff Develop</u>		
73,078	43,520	8,917	-		0100 - Salaries	-	
20,627	13,670	1,959	-		0200 - Associated Payroll Costs	-	
22,411	45,550	227,811	7,330		0300 - Purchased Services	100,000	
16,833	4,018	11,899	-		0400 - Supplies and Materials	-	
132,948	106,758	250,585	7,330		Total Function 2240:	100,000	
					<u>2542 - Buildings Services</u>		
-	821	-	-		0100 - Salaries	-	
					<u>2544 - Maintenance Services</u>		
-	-	19,500	25,000		0300 - Purchased Services	25,000	
					<u>2552 - Vehicle Operation Services</u>		
-	172	616	10,780		0300 - Purchased Services	-	
					<u>2690 - Other Support Services</u>		
9,924	24,481	34,204	13,475		0600 - Other Objects	6,052	
312,831	330,456	804,072	329,781	2.60	Total Function 2000:	279,137	1.78
					3000 - Enterprise and Community Services		
					<u>3100 - Food Services</u>		
-	721	-	-		0100 - Salaries	-	
-	264	-	-		0200 - Associated Payroll Costs	-	
-	985	-	-		Total Function 3100:	-	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	253 - ODE State Grants	2020/21 Proposed	2020/21 FTE
					<u>3330 - Civic Services</u>		
23,453	43,582	40,894	32,398	0.80	0100 - Salaries	-	
17,054	29,652	29,477	24,053		0200 - Associated Payroll Costs	-	
-	861	676	-		0400 - Supplies and Materials	-	
40,507	74,095	71,047	56,451	0.80	Total Function 3330:	-	
					<u>3390 - Other Community Services</u>		
-	-	-	146,953		0400 - Supplies and Materials	150,000	
40,507	75,080	71,047	203,404	0.80	Total Function 3000:	150,000	
					4000 - Facilities Acquisition and Construction		
					<u>4150 - Building Acquis-Constr-Improv</u>		
-	-	44,476	185,000		0500 - Capital Outlay	185,000	
482,363	677,324	1,026,097	767,181	3.40	Total Requirements:	714,137	1.78
-	-	-	-	3.40	Total Fund 253:	-	1.78



Fund 254 – Outdoor School (M99)

In November 2016, Oregon voters approved Ballot Measure 99, which designated funding for Outdoor School programming for every 5th or 6th grade student in Oregon. The program is working to develop STEM and Native American Language Curriculum with two other tribes (Washington and Idaho). The curriculum is science focus around the outdoors, plants, and natural resources.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	254 - Outdoor School (M99)	2020/21 Proposed	2020/21 FTE
					Resources		
					<u>0000 - General Function</u>		
-	33,366	32,774	23,000		3000 - Revenue from State Sources	50,000	
-	33,366	32,774	23,000		Total Resources:	50,000	
					Requirements		
					1000 - Instruction		
					<u>1111 - Elementary Instruction</u>		
-	-	-	-		0300 - Purchased Services	50,000	
					<u>1121 - Middle/Junior High Programs</u>		
-	33,366	32,774	23,000		0300 - Purchased Services	-	
-	33,366	32,774	23,000		Total Function 1000:	50,000	
-	33,366	32,774	23,000		Total Requirements:	50,000	
-	-	-	-		Total Fund 254:	-	



Fund 255 – SMILE Program

The Science & Math Investigative Learning Experiences program is a partnership between Oregon State University and 14 Oregon school districts. The program is designed to increase the numbers of historically underrepresented and other educationally underserved students, who graduate from high school qualified to enroll in college, by conducting a science, technology, engineering and mathematics (STEM) enrichment and college readiness program for student in grades 4-12. This grant only covers the stipend for each advisor and a small supplies budget. The District provides a match which has been budgeted at \$14,582 for FY2020-2021.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	255 - SMILE Program	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
11,997	11,174	5,541	5,250		3000 - Revenue from State Sources	4,250	
8,555	5,974	10,065	12,840		5000 - Other Sources	14,582	
20,552	17,148	15,606	18,090		Total Function 0000:	18,832	
20,552	17,148	15,606	18,090		Total Resources:	18,832	
					Requirements		
					1000 - Instruction		
					1113 - Elementary Extracurricular		
3,667	3,400	3,400	3,400	0.16	0100 - Salaries	3,400	0.16
1,025	1,148	1,146	1,314		0200 - Associated Payroll Costs	1,302	
386	594	-	300		0400 - Supplies and Materials	300	
-	154	-	-		0600 - Other Objects	-	
5,078	5,296	4,546	5,014	0.16	Total Function 1113:	5,002	0.16
					1122 - Middle/Junior High Extracurricular		
6,217	3,400	3,330	5,950	0.24	0100 - Salaries	5,950	0.24
1,826	1,144	1,127	1,512		0200 - Associated Payroll Costs	2,278	
197	-	-	-		0300 - Purchased Services	-	
321	392	416	600		0400 - Supplies and Materials	600	
-	-	186	-		0600 - Other Objects	-	
8,563	4,936	5,059	8,062	0.24	Total Function 1122:	8,828	0.24
					1132 - High School Extracurricular		
4,628	4,113	3,730	3,400	0.16	0100 - Salaries	3,400	0.16
1,299	1,357	1,237	1,314		0200 - Associated Payroll Costs	1,302	
-	-	138	-		0300 - Purchased Services	-	
52	175	314	300		0400 - Supplies and Materials	300	
5,979	5,645	5,419	5,014	0.16	Total Function 1132:	5,002	0.16
19,619	15,877	15,024	18,090	0.56	Total Function 1000:	18,832	0.56
					2000 - Support Services		
					2552 - Vehicle Operation Services		
933	1,272	582	-		0300 - Purchased Services	-	
20,552	17,148	15,606	18,090	0.56	Total Requirements:	18,832	0.56
-	-	-	-	0.56	Total Fund 255:	-	0.56



Fund 256 – Preschool Promise

Preschool Promise is a model for a publicly-funded, high-quality preschool system. Preschool Promise leverages high-quality, local and culturally-relevant early child care and education programs and makes them available to children living at 200% of the poverty level. By incorporating a mixed delivery approach which recognizes that high quality early learning experiences can take place in a wide variety of settings, Preschool Promise provides opportunities for families to access and choose the preschool setting which best meets their needs.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	256 - Preschool Promise	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	-	-	-		3000 - Revenue from State Sources	445,500	
-	-	-	-		Total Resources:	445,500	
					Requirements		
					1000 - Instruction		
					1140 - PRE-K Program		
-	-	-	-		0100 - Salaries	168,240	4.47
-	-	-	-		0200 - Associated Payroll Costs	130,589	
-	-	-	-		0400 - Supplies and Materials	45,000	
-	-	-	-		0500 - Capital Outlay	58,108	
-	-	-	-		Total Function 1140:	401,937	4.47
					2000 - Support Services		
					2240 - Instructional Staff Develop		
-	-	-	-		0300 - Purchased Services	13,000	
					2552 - Vehicle Operation Services		
-	-	-	-		0300 - Purchased Services	13,500	
					2690 - Other Support Services		
-	-	-	-		0600 - Other Objects	17,063	
-	-	-	-		Total Function 2000:	43,563	
-	-	-	-		Total Requirements:	445,500	4.47
-	-	-	-		Total Fund 256:	-	4.47



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 262 – Student Body Fund

The finances of various student and class activities of the high school and middle school are accounted for in this fund. Some activities are District sponsored and others are sponsored by clubs and organizations.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	262 - Student Body Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
403,245	405,286	366,065	305,156		1000 - Revenue from Local Sources	289,000	
158,531	169,010	186,574	180,000		5000 - Other Sources	180,000	
561,777	574,296	552,639	485,156		Total Function 0000:	469,000	
561,777	574,296	552,639	485,156		Total Resources:	469,000	
					Requirements		
					1000 - Instruction		
					1122 - Middle/Junior High Extracurricular		
26,529	44,559	19,845	39,000		0400 - Supplies and Materials	39,000	
					1132 - High School Extracurricular		
-	-	1,329	-		0300 - Purchased Services	-	
329,215	350,002	361,374	316,156		0400 - Supplies and Materials	300,000	
37,023	1,191	-	-		0500 - Capital Outlay	-	
-	-	1,250	-		0600 - Other Objects	-	
366,238	351,193	363,953	316,156		Total Function 1132:	300,000	
392,766	395,752	383,798	355,156		Total Function 1000:	339,000	
					7000 - Unappropriated Ending Fund Balance		
169,010	178,544	168,840	130,000		0800 - Other Uses of Funds	130,000	
561,777	574,296	552,639	485,156		Total Requirements:	469,000	
-	-	-	-		Total Fund 262:	-	



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 263 – School Enrichment Fund

This fund was established to account for the revenues and related expenditures for various fundraisers at the elementary schools of the District.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	263 - School Enrichment Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
31,621	45,438	36,562	40,000		1000 - Revenue from Local Sources	40,000	
35,747	43,865	57,207	35,000		5000 - Other Sources	35,000	
67,368	89,303	93,769	75,000		Total Function 0000:	75,000	
67,368	89,303	93,769	75,000		Total Resources:	75,000	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
22,783	31,769	41,083	65,000		0400 - Supplies and Materials	65,000	
720	-	-	-		0600 - Other Objects	-	
23,503	31,769	41,083	65,000		Total Function 1111:	65,000	
					2000 - Support Services		
					2410 - Office of the Principal Services		
-	-	231	-		0400 - Supplies and Materials	-	
					2552 - Vehicle Operation Services		
-	327	425	10,000		0300 - Purchased Services	10,000	
-	327	656	10,000		Total Function 2000:	10,000	
					7000 - Unappropriated Ending Fund Balance		
43,865	57,207	52,029	-		0800 - Other Uses of Funds	-	
67,368	89,303	93,769	75,000		Total Requirements:	75,000	
-	-	-	-		Total Fund 263:	-	



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 271 – Miscellaneous Grants and Donations Fund

The Miscellaneous State & Local Grants Fund accounts for revenue designated for specific purposes. The major sources of revenue are grants, donations and contributions.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	271 - Miscellaneous Grants & Donations	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
113,870	197,763	226,787	371,007		1000 - Revenue from Local Sources	118,548	
3,068	-	-	-		2000 - Revenue From Intermediate Sources	-	
725	2,488	2,629	2,630		5000 - Other Sources	2,630	
117,662	200,251	229,416	373,637		Total Function 0000:	121,178	
117,662	200,251	229,416	373,637		Total Resources:	121,178	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
175	-	-	-		0100 - Salaries	-	
42	-	-	-		0200 - Associated Payroll Costs	-	
1,100	58	-	-		0300 - Purchased Services	-	
2,094	13,000	6,203	32,841		0400 - Supplies and Materials	3,346	
-	-	-	11,500		0500 - Capital Outlay	-	
3,411	13,058	6,203	44,341		Total Function 1111:	3,346	
					1121 - Middle/Junior High Programs		
1,521	-	-	-		0100 - Salaries	-	
446	-	-	-		0200 - Associated Payroll Costs	-	
2,260	34,537	-	4,134		0400 - Supplies and Materials	1,134	
4,227	34,537	-	4,134		Total Function 1121:	1,134	
					1122 - Middle/Junior High Extracurricular		
2,000	-	-	-		0300 - Purchased Services	-	
12,532	1,352	-	-		0400 - Supplies and Materials	-	
14,532	1,352	-	-		Total Function 1122:	-	
					1131 - High School Programs		
250	-	-	-		0100 - Salaries	-	
74	-	-	-		0200 - Associated Payroll Costs	-	
-	-	4,286	-		0300 - Purchased Services	-	
500	12,482	11,569	17,556		0400 - Supplies and Materials	17,011	
19,499	-	-	-		0500 - Capital Outlay	-	
20,324	12,482	15,855	17,556		Total Function 1131:	17,011	
					1132 - High School Extracurricular		
-	20,000	11,500	8,588		0300 - Purchased Services	2,088	
110	600	1,086	4,559		0400 - Supplies and Materials	4,559	
110	20,600	12,586	13,147		Total Function 1132:	6,647	
					1272 - Title I-A/D Programs		
-	26,095	36,176	28,884	1.44	0100 - Salaries	-	
-	3,710	4,325	11,066		0200 - Associated Payroll Costs	-	
-	29,805	40,501	39,950	1.44	Total Function 1272:	-	
					1283 - Alternative Education Program		
12,000	-	339	-		0400 - Supplies and Materials	-	
					1296 - Indian Education		
-	5,091	11,571	-		0100 - Salaries	-	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	271 - Miscellaneous Grants & Donations	2020/21 Proposed	2020/21 FTE
-	421	1,912	-		0200 - Associated Payroll Costs	-	
-	68,000	68,000	18,549		0300 - Purchased Services	-	
-	73,512	81,483	18,549		Total Function 1296:	-	
54,604	185,346	156,966	137,677	1.44	Total Function 1000:	28,138	
					2000 - Support Services		
					<u>2119 - Other Attendance and Social Work Services</u>		
-	-	-	360		0400 - Supplies and Materials	360	
					<u>2211 - Improvement of Instruction Services</u>		
-	-	27,444	-		0100 - Salaries	-	
-	-	16,969	-		0200 - Associated Payroll Costs	-	
-	-	44,413	-		Total Function 2211:	-	
					<u>2240 - Instructional Staff Develop</u>		
4,300	-	1,333	13,500		0100 - Salaries	4,425	
1,217	-	450	4,860		0200 - Associated Payroll Costs	1,693	
18,876	5,438	15,377	162,622		0300 - Purchased Services	54,936	
2,844	-	-	-		0400 - Supplies and Materials	-	
5,767	-	-	2,777		0600 - Other Objects	-	
33,004	5,438	17,160	183,759		Total Function 2240:	61,054	
					<u>2321 - Office of the Superintendent Services</u>		
-	-	785	-		0300 - Purchased Services	3,650	
					<u>2410 - Office of the Principal Services</u>		
1,916	391	448	3,476		0400 - Supplies and Materials	3,030	
-	-	-	1,715		<u>2543 - Grounds Services</u>		
-	-	-	-		0400 - Supplies and Materials	1,715	
-	42	-	-		<u>2552 - Vehicle Operation Services</u>		
-	-	-	-		0300 - Purchased Services	-	
-	1,835	-	1,165		<u>2640 - Staff Services</u>		
-	-	-	-		0400 - Supplies and Materials	1,165	
749	4,071	7,015	10,414		<u>2690 - Other Support Services</u>		
35,669	11,777	69,822	200,889		0600 - Other Objects	2,436	
					Total Function 2000:	73,410	
					3000 - Enterprise and Community Services		
					<u>3330 - Civic Services</u>		
87	359	-	-		0100 - Salaries	-	
33	140	-	-		0200 - Associated Payroll Costs	-	
18,793	-	-	18,441		0400 - Supplies and Materials	5,000	
18,913	499	-	18,441		Total Function 3330:	5,000	
					<u>3390 - Other Community Services</u>		
364	-	-	-		0300 - Purchased Services	-	
5,624	-	-	2,630		0400 - Supplies and Materials	3,630	
5,988	-	-	2,630		Total Function 3390:	3,630	
					<u>3501 - Child Care Provider Services</u>		
-	-	-	400		0300 - Purchased Services	400	
-	-	-	600		0400 - Supplies and Materials	600	
-	-	-	1,000		Total Function 3501:	1,000	

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2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	271 - Miscellaneous Grants & Donations	2020/21 Proposed	2020/21 FTE
24,901	499	-	22,071		Total Function 3000:	9,630	
					4000 - Facilities Acquisition and Construction		
					4150 - Building Acquis-Constr-Improv		
-	-	-	13,000		0500 - Capital Outlay	10,000	
					7000 - Unappropriated Ending Fund Balance		
2,488	2,629	2,629	-		0800 - Other Uses of Funds	-	
117,662	200,251	229,416	373,637	1.44	Total Requirements:	121,178	
-	-	-	-	1.44	Total Fund 271:	-	



Jefferson County
School District 509J

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Fund 272 – High Desert Education Service District Grants

The HDESD Grant Fund was created in order to account for all local, state, and federal grants received from High Desert Education Service District.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	272 - HDESD	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	4,478	9,284	5,304		1000 - Revenue from Local Sources	7,343	
-	78,150	86,464	12,702		3000 - Revenue from State Sources	9,830	
-	3,124	2,361	3,980		4000 - Revenue from Federal Sources	5,290	
-	85,752	98,109	21,986		Total Function 0000:	22,463	
-	85,752	98,109	21,986		Total Resources:	22,463	
					Requirements		
					1000 - Instruction		
					1111 - Elementary Instruction		
-	-	-	-		0100 - Salaries	1,000	
-	-	-	-		0200 - Associated Payroll Costs	324	
-	-	-	-		Total Function 1111:	1,324	
					1221 - Learning Center - Structured and Intensive		
-	3,965	8,017	4,000		0100 - Salaries	4,550	
-	514	1,267	1,304		0200 - Associated Payroll Costs	1,469	
-	4,478	9,284	5,304		Total Function 1221:	6,019	
-	4,478	9,284	5,304		Total Function 1000:	7,343	
					2000 - Support Services		
					2211 - Improvement of Instruction Services		
-	57,726	40,597	-		0100 - Salaries	-	
-	10,560	19,107	-		0200 - Associated Payroll Costs	-	
-	68,286	59,705	-		Total Function 2211:	-	
					2240 - Instructional Staff Develop		
-	9,385	12,204	5,000		0100 - Salaries	4,000	
-	1,784	2,116	1,632		0200 - Associated Payroll Costs	1,290	
-	843	1,867	10,050		0300 - Purchased Services	9,830	
-	976	9,516	-		0400 - Supplies and Materials	-	
-	12,988	25,703	16,682		Total Function 2240:	15,120	
					2690 - Other Support Services		
-	-	3,417	-		0600 - Other Objects	-	
-	81,274	88,825	16,682		Total Function 2000:	15,120	
-	85,752	98,109	21,986		Total Requirements:	22,463	
-	-	-	-		Total Fund 272:	-	



Fund 273 – On-Site Childcare

On-Site childcare is currently provided by the District for teen parents enrolled in the District. On-Site childcare is also provided to District employees for a fee. This fund generates revenues from the Targeted High-Risk Population Program - Child Care Development Fund under the Child Care Division of the State of Oregon as well as District employees utilizing child care services, and a General Fund transfer for the additional weight for students in Pregnant and Parenting Programs.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	273 - On-Site Child Care	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
32,059	52,224	46,857	35,000		1000 - Revenue from Local Sources	37,536	
-	7,114	8,933	7,000		3000 - Revenue from State Sources	5,000	
7,667	938	4,622	5,000		4000 - Revenue from Federal Sources	3,000	
92,692	110,684	83,136	104,750		5000 - Other Sources	113,830	
132,418	170,959	143,548	151,750		Total Function 0000:	159,366	
132,418	170,959	143,548	151,750		Total Resources:	159,366	
					Requirements		
					1000 - Instruction		
					1292 - Teen Parent Instruct Prog		
-	-	-	42,159	1.00	0100 - Salaries	44,230	1.00
-	-	-	31,571		0200 - Associated Payroll Costs	33,478	
-	-	-	73,730	1.00	Total Function 1292:	77,708	1.00
					3000 - Enterprise and Community Services		
					3501 - Child Care Provider Services		
51,519	66,791	83,809	42,988	1.63	0100 - Salaries	44,978	1.72
20,379	41,860	54,426	32,854		0200 - Associated Payroll Costs	33,737	
944	1,291	1,554	1,753		0400 - Supplies and Materials	2,518	
43	310	-	425		0600 - Other Objects	425	
72,884	110,252	139,789	78,020	1.63	Total Function 3501:	81,658	1.72
					7000 - Unappropriated Ending Fund Balance		
59,534	60,707	3,758	-		0800 - Other Uses of Funds	-	
132,418	170,959	143,548	151,750	2.63	Total Requirements:	159,366	2.72
-	-	-	-	2.63	Total Fund 273:	-	2.72



Fund 274 – Activity Bus

Originally established as the Johnson O'Malley Fund, this fund was renamed to the Activity Bus Fund beginning July 1, 2016. The purpose of this fund is to provide transportation for Native American Students living in Warm Springs to be able to equally participate in educational and extracurricular activities. The 2020-2021 reflects a budget transfer of \$10,000 from the General Fund.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	274 - Activity Bus	2020/21 Proposed	2020/21 FTE
					Resources		
					<u>0000 - General Function</u>		
2,500	2,500	2,500	2,500		1000 - Revenue from Local Sources	2,500	
5,811	6,428	5,670	10,000		5000 - Other Sources	10,000	
8,311	8,928	8,170	12,500		Total Function 0000:	12,500	
8,311	8,928	8,170	12,500		Total Resources:	12,500	
					Requirements		
					2000 - Support Services		
					<u>2552 - Vehicle Operation Services</u>		
8,311	8,928	8,170	12,500		0300 - Purchased Services	12,500	
8,311	8,928	8,170	12,500		Total Requirements:	12,500	
-	-	-	-		Total Fund 274:	-	



Jefferson County School District 509J

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Fund 299 – Child Nutrition

The district serves hot and nutrition breakfasts and lunches to students that meet requirements established by the US Department of Agriculture. The Child Nutrition Fund receives its revenue from cash sales and from state and federal subsidies based on the number of meals served.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	299 - Child Nutrition	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
17,506	31,742	16,218	16,214		1000 - Revenue from Local Sources	16,225	
32,965	18,047	18,924	19,000		3000 - Revenue from State Sources	19,100	
2,062,793	2,162,652	2,011,734	2,135,681		4000 - Revenue from Federal Sources	2,118,110	
187,744	222,888	215,880	255,554		5000 - Other Sources	283,517	
2,301,008	2,435,328	2,262,756	2,426,449		Total Function 0000:	2,436,952	
2,301,008	2,435,328	2,262,756	2,426,449		Total Resources:	2,436,952	
					Requirements		
					3000 - Enterprise and Community Services		
					3100 - Food Services		
644,650	674,913	630,556	718,381	23.08	0100 - Salaries	715,354	22.77
506,270	529,875	511,768	593,819		0200 - Associated Payroll Costs	643,629	
20,259	22,999	25,419	24,095		0300 - Purchased Services	24,095	
1,008,482	1,051,655	1,009,105	1,075,705		0400 - Supplies and Materials	1,052,274	
1,586	1,737	2,173	1,600		0600 - Other Objects	1,600	
2,181,246	2,281,179	2,179,021	2,413,600	23.08	Total Function 3100:	2,436,952	22.77
					5000 - Other Uses		
					5202 - Transfer to Special Revenues		
-	-	-	12,849		0700 - Transfers	-	
					7000 - Unappropriated Ending Fund Balance		
119,762	154,150	83,735	-		0800 - Other Uses of Funds	-	
2,301,008	2,435,328	2,262,756	2,426,449	23.08	Total Requirements:	2,436,952	22.77
-	-	-	-	23.08	Total Fund 299:	-	22.77

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Jefferson County
School District 509J
UNITE. ENGAGE. SOAR.

Debt Service Funds

The Debt Service fund is to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

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JEFFERSON COUNTY SCHOOL DISTRICT 509J
DEBT SERVICE FUNDS PROPOSED BUDGET
FYE JUNE 30, 2021

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
RESOURCES					
Local sources	2,376,265	2,518,499	2,779,753	2,810,225	3,136,100
Intermediate sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	-	-	-	-	-
Total Resources	2,376,265	2,518,499	2,779,753	2,810,225	3,136,100
REQUIREMENTS					
Instruction	-	-	-	-	-
Support services	-	-	-	-	-
Enterprise and community services	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-
Debt Service	3,730,144	3,849,121	3,961,068	4,082,208	4,499,807
Contingency	-	-	-	-	-
Total Requirements	3,730,144	3,849,121	3,961,068	4,082,208	4,499,807
RESOURCES OVER (UNDER) REQUIREMENTS	(1,353,879)	(1,330,622)	(1,181,315)	(1,271,983)	(1,363,707)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,079,589	1,142,565	1,187,997	1,228,930	1,363,707
Total Other Financing Sources (Uses)	1,079,589	1,142,565	1,187,997	1,228,930	1,363,707
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	(274,290)	(188,057)	6,682	(43,053)	-
FUND BALANCE, JULY 1	493,083	218,793	30,735	43,053	-
FUND BALANCE, JUNE 30	218,794	30,736	37,417	-	-



Fund 303 – 2002 OSBA PERS Bond Issue Debt Fund

The district participated in the OSBA Pension Bond Pool for the purpose of funding the district's allocation portion of the PERS Unfunded Actuarial Liability (UAL). Bonds in the amount of \$12.5 million were issued on October 31, 2002. The bonds are being amortized over 26 years. In 2012, the district participated with six other school districts to issue the OSBA Limited Tax Pension Refunding Obligations Series 2012 to advance refund the 2021 debt service obligation of the Series 2002 bonds. As a result, the 2021 portion of the 2002 OSBA bonds are considered to be defeated. Revenue includes annual transfers from the General Fund in addition to fund balance and interest earnings on the fund balance. General Fund revenue is generated by an assessment of 6.15% on PERS-eligible payroll wages. All funds bear the cost of debt service on the bonds in lieu of paying a higher employer rate applicable to Oregon public school districts. Prepayment of the UAL with bond proceeds lowers the payroll assessment compared to the employer rates for school districts that did not bond.

Debt Service - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	303 - 2002 OSBA PERS Bond Issue Debt Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
5,676	10,657	15,895	11,000		1000 - Revenue from Local Sources	9,000	
1,083,188	1,148,729	1,204,818	1,251,751		5000 - Other Sources	1,363,707	
1,088,864	1,159,386	1,220,713	1,262,751		Total Function 0000:	1,372,707	
1,088,864	1,159,386	1,220,713	1,262,751		Total Resources:	1,372,707	
					Requirements		
					5000 - Other Uses		
					5110 - Long-Term Debt Service		
1,082,700	1,142,565	1,197,512	1,262,751		0600 - Other Objects	1,372,707	
					7000 - Unappropriated Ending Fund Balance		
6,164	16,821	23,201	-		0800 - Other Uses of Funds	-	
1,088,864	1,159,386	1,220,713	1,262,751		Total Requirements:	1,372,707	
-	-	-	-		Total Fund 303:	-	



Fund 304 – 2013 GO Bond Issue Debt Fund

In May 2012 voters of the district passed a \$26.7 million bond issue for the building of a performing arts center, stadium, and improvements to school facilities and to pay for half of the cost of constructing a K-8 school in Warm Springs. In May 2013, the district issued \$26,835,000 in general obligation bonds and refunding bonds. Of this issue, \$15,960,000 was issued for the building of a performing arts center, stadium and improvements to school facilities in Madras and Metolius. The remaining funds were used to refund the May 15, 2002 general obligation bonds. In July 2013, the district issued the remaining general obligation bonds to pay for half of the cost of constructing a K-8 in Warm Springs.

On February 25, 2020 the district issued federally taxable general obligation refunding bonds of \$24,680,000 to partially refund outstanding bonds of the Series 2013 General Obligation with a true interest cost of 2.09% and an average coupon rate of 1.97%. The net proceeds after payment of underwriting fees and other issuance costs were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments of the May 23, 2013 and July 23, 2013 general obligation bonds. The refunding reduced total debt service by \$2,176,394 and obtained an economic gain defined as the difference between the present values of the debt service payments on the old and new debt of 8.82%.

Debt Service - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	304 - 2013 GO Bond Issue Debt Fund	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
2,370,590	2,507,842	2,763,857	2,799,225		1000 - Revenue from Local Sources	3,127,100	
489,483	212,629	13,914	20,232		5000 - Other Sources	-	
2,860,073	2,720,471	2,777,772	2,819,457		Total Function 0000:	3,127,100	
2,860,073	2,720,471	2,777,772	2,819,457		Total Resources:	3,127,100	
					Requirements		
					5000 - Other Uses		
					5110 - Long-Term Debt Service		
2,647,444	2,706,556	2,763,556	2,819,457		0600 - Other Objects	3,127,100	
					7000 - Unappropriated Ending Fund Balance		
212,629	13,914	14,216	-		0800 - Other Uses of Funds	-	
2,860,073	2,720,471	2,777,772	2,819,457		Total Requirements:	3,127,100	
-	-	-	-		Total Fund 304:	-	

JEFFERSON COUNTY SCHOOL DISTRICT 509J
DEBT SERVICE SCHEDULE
FYE JUNE 30, 2021

Year of Maturity	PERS UAL Bonding				PERS UAL Bonding		General Obligation Bonding		General Obligation Bonding	
	OSBA Limited Tax Pension Refund Obligations, Series 2002				OSBA Limited Tax Pension Refund Obligations, Series 2012		General Obligation Bonds, Series 2013 & 2013B		General Obligation Refunding Bonds, Series 2020	
	Issue Date: October 31, 2002				Issue Date: January 31, 2012		Issue Date: May 23 and July 23, 2013		Issue Date: March 20, 2020	
	Total	Principal	Interest		Principal	Interest	Principal	Interest	Principal	Interest
2020-21	4,499,729	-	468,507		880,000	24,200	1,670,000	202,000	800,000	455,022
2021-22	4,627,801	945,000	468,507				1,795,000	135,200	840,000	444,094
2022-23	3,701,973	1,065,000	416,721				1,445,000	57,800	285,000	432,451
2023-24	3,811,611	1,195,000	358,252						1,830,000	428,359
2024-25	3,948,004	1,340,000	291,930						1,915,000	401,074
2025-26	4,073,166	1,490,000	217,560						1,995,000	370,606
2026-27	4,206,835	1,655,000	134,865						2,080,000	336,970
2027-28	3,287,834	775,000	43,013						2,170,000	299,821
2028-29	2,524,264								2,265,000	259,264
2029-30	2,584,666								2,370,000	214,666
2030-31	2,636,816								2,470,000	166,816
2031-32	2,700,218								2,585,000	115,218
2032-33	2,760,183								2,700,000	60,183
	<u>\$ 45,363,100</u>	<u>\$ 8,465,000</u>	<u>\$ 2,399,355</u>		<u>\$ 880,000</u>	<u>\$ 24,200</u>	<u>\$ 4,910,000</u>	<u>\$ 395,001</u>	<u>\$ 24,305,000</u>	<u>\$ 3,984,544</u>



Capital Project Funds

The Capital Project Fund accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.

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JEFFERSON COUNTY SCHOOL DISTRICT 509-J
CAPITAL PROJECT FUNDS PROPOSED BUDGET
FYE JUNE 30, 2021

	ACTUALS 2016-17	ACTUALS 2017-18	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2020-21
RESOURCES					
Local sources	-	-	-	-	-
Intermediate sources	-	-	-	-	-
State sources	-	-	-	1,868,550	1,700,000
Federal sources	-	-	-	-	-
Total Resources	-	-	-	1,868,550	1,700,000
REQUIREMENTS					
Instruction	-	-	-	-	-
Support Services	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	-	1,868,550	1,700,000
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Contingency	-	-	-	-	-
Total Requirements	-	-	-	1,868,550	1,700,000
RESOURCES OVER (UNDER) REQUIREMENTS	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	-	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-	-
FUND BALANCE, JUNE 30	-	-	-	-	-



Fund 40I- Capital Projects (Other Financing Sources)

Major capital projects that are financed from sources other than bond proceeds are to be accounted for in this fund. Examples include: Oregon Seismic Grant Rehabilitation Program (SRGP), to be used for Metolius Elementary to design and construct a seismic rehabilitation project for Metolius Elementary School Gym to bring the building to immediate-occupancy standards, including structural and non-structural deficiencies.

Capital Projects - Resources and Requirements

Jefferson County School District 509J

June 30, 2021

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Adopted	2019/20 FTE	401 - Capital Projects (Other Financing)	2020/21 Proposed	2020/21 FTE
					Resources		
					0000 - General Function		
-	-	-	1,868,550		3000 - Revenue from State Sources	1,700,000	
-	-	-	1,868,550		Total Resources:	1,700,000	
					Requirements		
					4000 - Facilities Acquisition and Construction		
					4150 - Building Acquis-Constr-Improv		
-	-	-	1,868,550		0500 - Capital Outlay	1,700,000	
-	-	-	1,868,550		Total Requirements:	1,700,000	
-	-	-	-		Total Fund 401:	-	

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Jefferson County
School District 509J
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INFORMATIONAL SECTION



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ABOUT THE SCHOOL ALLOCATION GUIDELINES

The School Allocation Guidelines (SAG) is a document that houses all of the formulas and guidelines used to develop the base budget for each school. Formulas for earned positions for programs such as core teachers, extended core, special programs, school-based administration and support, and non-personnel allocations are all housed in this document. The School Allocation Guidelines are reviewed yearly and updated based on feedback and new initiatives of the district.

INTRODUCTION

Each fiscal year as directed by the Board, the Jefferson County School District 509-J (District) develops allocation formulas and guidelines for all schools within the district. The District uses these guidelines to develop school-based budgets. It is essential that school-based programs be adequately and equitably provided for all students.

The school allocation formulas and guidelines are the responsibility of the Executive Team. The Executive Team members propose and develop the guidelines based on the District's mission, the Board's vision, the District's strategic priorities, District's policies and procedures and all federal and state existing mandates and requirements.

BUDGET BASICS

Title I Comparability:

Comparability is one indication that an LEA is using Title I funds to supplement and not supplant other funding sources. Meeting comparability means that the LEA provides services in the Title I schools that are at least comparable (equivalent) to that which the LEA provides in the non-Title schools. Title I allocations are made annually and LEAs must be comparable each year by July 1. Demonstrating comparability is a prerequisite for receiving Title I, Part A funds.

The District uses an all-inclusive and open budget development process. All formulas used in the allocation process are applied the same way to all schools regardless of a school's Title I status. Application of the formulas must result in school-based programs that are adequately and equitably funded. This allows the District to meet its Title I comparability requirements.

Operational Per Pupil Allocation (Discretionary Funds):

The operational per pupil allocation is an allocation provided for each student enrolled at a school. The intent of the base is to provide an amount that is sufficient to cover essential needs of each student. Essential needs may include, but are not limited to, classroom supplies, training,



office supplies, library orders, materials, travel, postage, field trips and copy/printing costs. While schools may spend more on other costs such as technology and professional development, spending on these items varies significantly between schools and are at the discretion of the school administration. The per pupil allocation are as follows:

School	Dollar per pupil*
Elementary (K-5)	\$190
Middle (6-8)	\$240
High (9-12)	\$250

**Schools with an enrollment of less than 50 student will receive a minimum allocation of \$9,000*

Carry-over Funds:

Each school's unspent and unencumbered discretionary funds may be permitted to be carried over into the succeeding fiscal year after all deficits are covered and with the approval of the Chief Financial Officer.

Principal Accountability:

The principal is responsible for the fiscal management of all funds included within these school allocations. Principals will be provided with a Budget Control Group Report for their school discretionary budget allocation to assist with the management and monitoring of each line item. This is a monthly report that shows a school's budget line-by-line and identifies any accounts that are in deficit. This report is designed to help principals and school secretaries balance and track their school budgets and actual expenditures in an accurate and timely manner. The financial stability of a school is reflected in the management of resources, expenditure trends, transfer of funds, accuracy of records and overall judgment in the general management of all school funds. It is the responsibility of the principal to conclude the year with the school having a positive ending balance. Therefore, no expenditures should be made in excess of the current budget and staff hired must correspond to the approved budgeted positions. A negative ending balance in the overall school budget may result in a corresponding decrease of the following year's allocation.

Leveling:

Leveling is the process the District utilizes to balance staff assignments based on actual student enrollment versus projected student enrollment. After monitoring the student enrollment data closely, the District is committed to executing leveling in a manner that is least disruptive to the instructional program. The District's leveling process will use a combination of performance and seniority to determine the selection and eligibility of staff to be leveled.

The student enrollment data from PowerSchool as of end of day on the 20th day will be used



to determine the appropriate number of staff earned for each school and serve as the basis for leveling school staff and per pupil allocations. It is the responsibility of each school principal to ensure that all enrollment data is accurately reflected in PowerSchool. This includes withdrawing students from the count who are not enrolled in school. Data accuracy and integrity is a critical component of the leveling process, as this data point will inform district of which schools are over, even or under staffed.

Positions Included in the Leveling Process

All school based positions (earned based on student enrollment) are subject to leveling. The following positions will be evaluated during the leveling process:

- Teachers (Core, Extended Core, Special Education, and ELL)
- Media Specialists
- Educational Assistants
- Assistant Principals
- Secretarial Support

Earned per pupil allocations (9s allocation) will also be adjusted during the leveling process. Leveling these funds will allow for schools with enrollment that is higher than projected to adequately support additional students

Staffing Flexibility:

Each principal is fully empowered through a budgeting process that provides reasonable flexibility, high accountability, innovation, and results-driven budget recommendations aligned with each school's strategic plan and the District's overall mission. This flexibility enables each principal to deploy staff according to their school's needs. Each principal works with their leadership team to develop a budget that meets the needs of the specific student population at their school. As a part of this flexibility, personnel units may be converted to other positions and discretionary budget dollars may be used to purchase additional personnel. Such conversions must not cause an increase in the overall budget allocation for the school. Staffing flexibility is afforded to all schools regardless of a school's Title I status.

Educational Assistant Conversion:

Position	Conversion Rate
1.0 FTE Teacher	4.50 Part-Time* EAs
1.0 FTE Teacher	2.00 Full-Time EAs
.49 FTE Teacher	1.00 Full-Time EA
.49 FTE Teacher	2.00 Part-Time* EAs
.25 FTE Teacher	1.00 Part-Time* EAs

*Defined as a 5.75 hours a day



Position	Conversion Rate
1.0 FTE EA	2.0 Part-Time* EAs

*Defined as a 5.75 hours a day

Administrator Conversion:

Position	Conversion Rate
1.0 FTE Administrator	1.75 FTE Teacher
.75 FTE Administrator	1.3125 FTE Teacher
.50 FTE Administrator	.8750 FTE Teacher
.25 FTE Administrator	.4375 FTE Teacher

Transportation Costs:

Transportation costs for field trips, athletic trips and staff travel are billed per mile by the Transportation department on a monthly basis. The cost per mile will be billed at the following rates:

	External Rate	Educational Rate (Internal)	Non-Education Rate (Internal)
Bus & Driver	4.85	1.46	2.92
Bus Only (Internal)	N/A	0.38	1.31
SUV	0.575	0.17	0.575

The external rate applies to outside agencies utilizing transportation services (i.e. Kids Club).

In order to qualify for the educational rate the trip must be one that is an extension of classroom activity for instructional purposes. (Athletic travel does not qualify for the educational rate)

CORE TEACHER ALLOCATIONS

Funding Ratios for General Education Teachers

Grades	Ratio
K-2	1:22
3-5	1:30
6-8	1:30
9-12	1:30

- For grades **K through 5**, the total projected enrollment by grade level is divided by the



funding class size. For classes above the funding ratio additional school staff support will be provided.

- For **middle** and **high** school, the projected enrollment for all grades are added and then divided by the funding class size and rounded to the nearest .25.

ELEMENTARY SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

Position	Enrollment/Allocation
Principal	Less than 50 = 0.00 51 – 100 = 0.50 Over 100 = 1.00
Assistant Principal	450 – 550 = 0.50 551 – 649 = 1.00 Over 650 = 2.00
Secretary II (Head Secretary)	1 per school (8 hours)
Other Secretarial Support	100 – 399 = 0.50 399 – 449 = 1.00 450 – 574 = 2.00 Over 575 = 3.00

School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	250 – 450 = 1.00 450 – 649 = 1.50 Over 650 = 2.00
Extended Core/Other Teacher Support	1 for every 10 teachers (rounded to the nearest quarter)
Education Assistant – General	Hours per enrolled student in: K-2 = .075 3-5 = .0625
Education Assistant – Class Size	Hours per enrolled student over funding ratio: K-2 = .75 3-5 = .625
Media Specialist	Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours



Special Program Staff Position Allocation (Non-Flexible Positions)

Position	Enrollment/Allocation
English Language Teacher	1 for every 70 ELL students (rounded to the nearest quarter)
Education Assistant – ELL	1 for every ELL Teacher (7 hours)
Special Education	Allocations are based on students' IEP. Specific class size maximum exists for disability areas. Please contact the Director of Special Education if you have questions regarding class size for different disability areas.

K-8 SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

When Big Muddy K-8's enrollment exceeds 50, the K-8 School Position Allocation will apply. Big Muddy will be allocated 2 core teachers when total enrollment is greater than 15 and 1 core teacher and a 5.75 educational assistant when enrollment is between 10 through 15 with Principal and Clerical staff support provided by the District office.

Position	Enrollment/Allocation
Principal	Less than 50 = 0.00 51 – 100 = 0.50 Over 100 = 1.00
Assistant Principal	400 – 549 = 1.00 Over 550 = 2.00
Office Manager (Supervisory)	1 per school (230 days) enrollment > 550
Other Secretarial Support	100 – 399 = 0.50 399 – 449 = 1.00 450 – 574 = 2.00 Over 575 = 3.00



School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	For grades K-5: $250 - 450 = 1.00$ $450 - 649 = 1.50$ Over 650 = 2.00 1 for every 300 students for grades 6-8 (rounded to the nearest quarter)
Extended Core/Other Teacher Support	1 for every 10 teachers (rounded to the nearest quarter)
Education Assistant – General	Hours per enrolled student in: K-2 = .075 3-5 = .0625 6-8 = .0375
Education Assistant – Class Size	Hours per enrolled student over funding ratio: K-2 = .75 3-5 = .625
Media Specialist	Less than 50 = 0 hours $51 - 250 = 4$ hours $250 - 500 = 8$ hours Over 500 = 13.5 hours

Special Program Staff Position Allocation (Non-Flexible Positions)

Position	Enrollment/Allocation
English Language Teacher	1 for every 70 ELL students for grades K-5 (rounded to the nearest quarter) 1 for every 120 ELL students for grades 6-8 (rounded to the nearest quarter)
Education Assistant – ELL	1 for every ELL Teacher (7 hours)
Special Education	Allocations are based on students' IEP. Specific class size maximum exists for disability areas. Please contact the Director of Special Education if you have questions regarding class size for different disability areas.



MIDDLE SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

Position	Enrollment/Allocation
Principal	Less than 50 = 0.00 51 – 100 = 0.50 Over 100 = 1.00
Assistant Principal	450 – 700 = 1.00 Over 700 = 2.00
Secretary II (Head Secretary)	1 per school (8 hours)
Other Secretarial Support	100 – 399 = 0.50 399 – 449 = 1.00 450 – 574 = 2.00 Over 575 = 3.00

School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	1 for every 300 students (rounded to the nearest quarter)
Extended Core/Other Teacher Support	1 for every 10 teachers (rounded to the nearest quarter)
Education Assistant – General	Hours per enrolled student in: 6-8 = .0375
Media Specialist	Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours

Special Program Staff Position Allocation (Non-Flexible Positions)

Position	Enrollment/Allocation
English Language Teacher	1 for every 120 ELL students (rounded to the nearest quarter)
Education Assistant – ELL	1 for every ELL Teacher (7 hours)
Special Education	Allocations are based on students' IEP. Specific class size maximum exists for disability areas. Please contact the Director of Special Education if you have



questions regarding class size for different disability areas.

HIGH SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

Position	Enrollment/Allocation
Principal	Less than 50 = 0.00 51 – 100 = 0.50 Over 100 = 1.00
Assistant Principal	450 – 800 = 1.00 Over 800 = 2.00
Office Manager (Supervisory)	1 per school (230 days) enrollment > 550
Other Secretarial Support	100 – 399 = 0.50 399 – 449 = 1.00 450 – 574 = 2.00 Over 575 = 3.00

School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	1 for every 300 students (rounded to the nearest quarter)
Extended Core/Other Teacher Support	1 for every 10 teachers (rounded to the nearest quarter)
Education Assistant – General	Hours per enrolled student in: 9-12 = .025
Media Specialist	Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours
School to Careers	9-12: .01 (rounded to the nearest quarter)

Special Program Staff Position Allocation (Non-Flexible Positions)

Position	Enrollment/Allocation
English Language Teachers	1 for every 120 ELL students (rounded to the nearest quarter)
Education Assistant – ELL	1 for every ELL Teacher (7 hours)



Special Education

Allocations are based on students' EIP. Specific class size maximum exists for disability areas. Please contact the Director of Special Education if you have questions regarding class size for different disability areas.

ATHLETICS POSITION ALLOCATIONS

Athletics are offered at Jefferson County Middle School, for students enrolled in grades 6-8 at the Warm Springs K-8 Academy and Madras High School. Each school will receive an FTE allocation, each .08 FTE allocation is equivalent to one full-time coaching stipend. Coaching positions may be moved and adjusted based on sport participation.

The District will also allocate a discretionary budget to each school that may be used for travel, supplies, equipment used at the discretion of the Athletic Director and Principal.

School	Allocation
Jefferson County Middle School	1.40 FTE (17.5 stipends) 0.08 FTE Athletic Director (1 stipend) Discretionary budget: \$25,000
Warm Springs K-8 Academy	1.40 FTE (17.5 stipends) 0.08 FTE Athletic Director (1 stipend) Discretionary budget: \$25,000
Madras High School	2.44 FTE (30.5 stipends) 0.08 FTE Athletic Director (1 stipend) 1.00 FTE Athletic Director Discretionary budget: \$146,500

ACTIVITIES POSITON ALLOCATIONS

Activities are offered at Jefferson County Middle School, for students enrolled in grades 6-8 at the Warm Springs K-8 Academy and Madras High School. Each .08 FTE allocation is equivalent to one full-time advisor stipend. Stipends within each allocation may be adjusted for student enrollment.

School	Allocation
Jefferson County Middle School	0.08 FTE Band 0.08 FTE National Honor Society 0.08 FTE Science Fair 0.08 FTE Yearbook
Warm Springs K-8 Academy	0.08 FTE Band



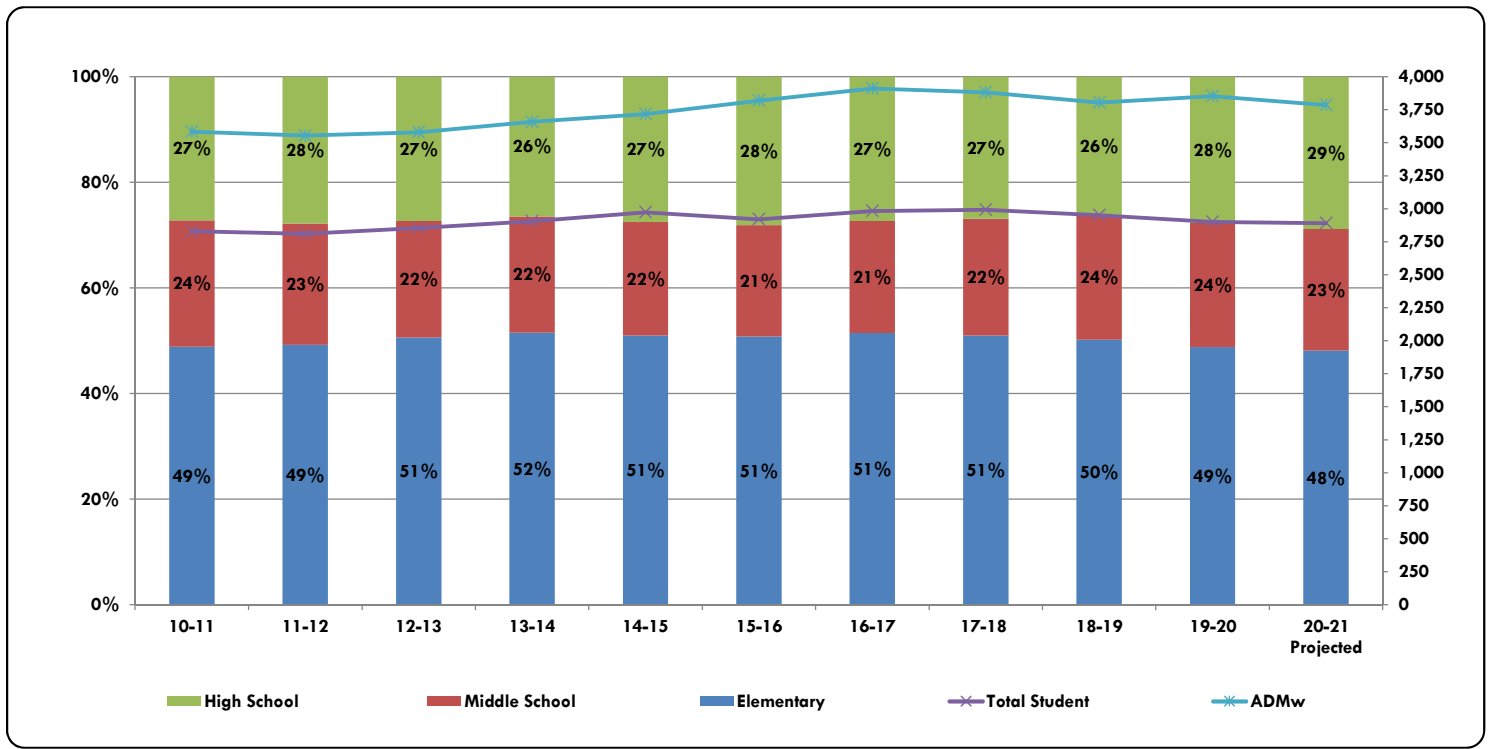
	0.08 FTE National Honor Society 0.08 FTE Science Fair 0.08 FTE Yearbook
Madras High School	0.08 FTE Activities Director 0.08 FTE Art 0.08 FTE Band 0.08 FTE Class Freshman 0.08 FTE Class Sophomore 0.08 FTE Class Junior 0.08 FTE Class Senior 0.08 FTE Culture Enrichment 0.08 FTE Drama 0.08 FTE FBLA 0.08 FTE Graphic Arts Club 0.16 FTE JROTC 0.16 FTE Link Crew 0.08 FTE National Honor Society 0.16 FTE Pep Club 0.08 FTE Skills USA 0.08 FTE Yearbook

EXTENDED DAYS ALLOCATIONS

Position	Extended Days
Counselor – Middle School	10 days for each 1.00 FTE
Counselor – High School	12 days for each 1.00 FTE
Teacher – Agriculture	50 days for each 1.00 FTE
Teacher – Graphics	30 days for each 1.00 FTE

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JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STUDENT ENROLLMENT TREND AS OF OCTOBER 1, 2019
FYE JUNE 30, 2021



ENROLLMENT	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21 Projected
Elementary	1,383	1,384	1,445	1,497	1,516	1,483	1,536	1,525	1,481	1,415	1,392
Middle School	677	644	628	639	640	615	632	663	697	682	665
High School	769	782	780	769	817	821	815	804	773	803	834
Total	2,829	2,810	2,853	2,905	2,973	2,919	2,983	2,992	2,951	2,900	2,891
ADMw	3,584	3,553	3,579	3,658	3,717	3,819	3,911	3,881	3,805	3,853	3,785

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADMINISTRATOR, CERTIFIED AND EXTRA DUTIES STAFFING ALLOCATION (FTE)
2020-2021

GENERAL FUND																
	Buff				Madras				Metolius				Big Muddy K-8			
Enrollment	319	328	308		385	419	405		284	299	288		15	11	15	
Position	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Athletic Director	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Activities Director	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Counselor/Dean	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.00	1.00	1.00	1.00	-	-	-	-
Classroom Teachers	15.00	14.00	14.00	14.00	17.00	17.00	17.00	17.00	12.00	12.00	12.00	12.00	2.00	2.00	2.00	2.00
Other Support	1.50	2.00	1.00	1.00	1.75	2.25	2.25	2.25	1.25	2.00	1.50	1.00	-	-	-	-
ELL Support	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.25	1.25	1.00	1.00	-	-	-	-
Extra Days/Duties	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Allocation	19.50	19.00	18.00	18.00	21.75	22.75	22.75	22.75	16.50	17.25	16.50	16.00	2.00	2.00	2.00	2.00

Increase/(Decrease)
Proposed FY20-21 over
FY19-20 Actual

1.00

-

1.25

-

SPECIAL REVENUES FUND																
	Buff				Madras				Metolius				Big Muddy K-8			
Position	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
Counselors/Dean	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
Classroom Teachers	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
Other Support	N/A	1.00	1.00	1.00	N/A	1.16	1.25	1.25	N/A	1.00	1.00	1.00	N/A	-	-	-
Extra Days/Duties	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
Total Allocation	-	1.00	1.00	1.00	-	1.16	1.25	1.25	-	1.00	1.00	1.00	-	-	-	-

Increase/(Decrease)
Proposed FY20-21 over
FY19-20 Actual

-

(0.09)

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SPECIAL EDUCATION																
	Buff				Madras				Metolius				Big Muddy K-8			
Position	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
SPED - Certified	N/A	2.00	2.00	2.00	N/A	3.00	3.00	3.00	N/A	2.00	2.00	2.00	N/A	-	-	-
Total Allocation	-	2.00	2.00	2.00	-	3.00	3.00	3.00	-	2.00	2.00	2.00	-	-	-	-

Increase/(Decrease)
Proposed FY20-21 over
FY19-20 Actual

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STUDENT INVESTMENT ACT																
	Buff				Madras				Metolius				Big Muddy K-8			
Position	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
Counselors/Dean	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
Classroom Teachers	N/A	1.00	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
Other Support	N/A	1.00	-	-	N/A	1.00	-	-	N/A	1.00	-	-	N/A	-	-	-
Extra Days/Duties	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
Total Allocation	-	2.00	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-

Increase/(Decrease)
Proposed FY20-21 over
FY19-20 Actual

2.00

1.00

1.00

-

Total Increase/(Decrease)
Proposed FY20-21 over
FY19-20 Actual

3.00

0.91

2.25

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Note: Buff Elementary converted .50 licensed FTE for 12 EA hours, Metolius Elementary converted .25 licensed FTE for 3.50 EA hours and Bridges High School converted 8.50 licensed FTE for 10 EA hours. A .1.0 FTE elementary music

GENERAL FUND																													
WS K-8				JCMS				BHS				MHS				Total													
589		631		606		465		496		475		117		124		117		717		655		686		2891		2963		2900	
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual		
3.00	3.00	3.00	4.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	3.00	2.00	2.00	2.00	11.00	12.00	11.00	12.00									
0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	-	-	-	-	1.08	-	1.08	1.12	1.12	1.24	0.16	1.24	1.28									
-	-	-	-	-	-	-	-	-	-	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08									
2.00	1.00	1.00	1.00	1.50	1.00	1.00	1.00	0.50	1.00	1.00	1.00	2.50	2.00	2.00	2.00	2.00	9.50	8.50	8.50	8.50									
25.00	26.00	28.25	28.25	15.50	18.50	18.50	18.50	4.00	3.50	4.00	4.00	24.00	27.50	28.00	28.29	28.29	114.50	120.50	123.75	124.04									
2.50	3.50	1.50	1.50	1.50	-	-	-	0.50	-	-	-	2.50	0.50	-	-	-	11.50	10.25	6.25	5.75									
4.00	4.00	4.00	4.00	0.50	0.50	0.50	0.50	0.25	0.25	0.25	0.25	1.00	1.00	0.75	0.75	0.75	9.00	9.00	8.50	8.50									
1.77	1.77	1.77	1.77	1.77	1.85	1.85	1.85	0.06	0.06	0.06	0.06	4.51	4.51	4.51	4.55	4.55	8.11	8.20	8.20	8.24									
38.35	39.35	39.60	40.60	22.85	23.93	23.93	23.93	6.31	5.81	6.31	6.31	37.67	38.59	38.42	38.79	38.79	164.93	168.69	167.52	168.39									

(1.25)

-

(0.50)

(0.20)

0.30

SPECIAL REVENUES FUND																			
WS K-8				JCMS				BHS				MHS				Total			
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
N/A	1.00	1.00	1.00	N/A	-	-	-	N/A	1.00	1.00	1.00	N/A	0.50	0.50	0.50	N/A	2.50	2.50	2.50
N/A	0.50	0.25	0.25	N/A	-	-	-	N/A	0.25	-	-	N/A	4.00	4.00	3.71	N/A	4.75	4.25	3.96
N/A	10.00	13.00	13.00	N/A	1.00	1.00	1.00	N/A	-	-	-	N/A	-	-	-	N/A	14.16	17.25	17.25
N/A	0.32	0.32	0.32	N/A	0.08	0.08	0.08	N/A	-	-	-	N/A	0.19	0.19	0.19	N/A	0.59	0.59	0.59
-	11.82	14.57	14.57	-	1.08	1.08	1.08	-	1.25	1.00	1.00	-	4.69	4.69	4.40	-	22.00	24.59	24.30

(2.75)

-

0.25

0.29

(2.30)

SPECIAL EDUCATION																			
WS K-8				JCMS				BHS				MHS				Total			
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
N/A	6.00	6.00	6.00	N/A	3.00	3.00	3.00	N/A	1.00	1.00	1.00	N/A	5.00	5.00	5.00	N/A	22.00	22.00	22.00
-	6.00	6.00	6.00	-	3.00	3.00	3.00	-	1.00	1.00	1.00	-	5.00	5.00	5.00	-	22.00	22.00	22.00

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STUDENT INVESTMENT ACT																			
WS K-8				JCMS				BHS				MHS				Total			
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
N/A	2.00	-	-	N/A	-	-	-	N/A	1.00	-	-	N/A	-	-	-	N/A	4.00	-	-
N/A	3.00	-	-	N/A	1.00	-	-	N/A	1.00	-	-	N/A	1.00	-	-	N/A	9.00	-	-
N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
-	5.00	-	-	-	1.00	-	-	-	2.00	-	-	-	1.00	-	-	-	13.00	-	-

5.00

1.00

2.00

1.00

13.00

1.00

1.00

1.75

1.09

11.00

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
CLASSIFIED STAFFING ALLOCATION (HOURS)
2020-2021

GENERAL FUND																
Position	Buff				Madras				Metolius				Big Muddy K-8			
Enrollment	319	328	308		385	419	405		284	299	288		15	11	15	
Position	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
Office Manager/Head Secretary	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-	-	-
Other Secretarial Support	4.00	-	-	-	4.00	4.00	4.00	4.00	4.00	-	-	-	-	-	-	-
Media Specialist	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-	-	-
Career & College Readiness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EA General Support	22.00	38.00	36.50	36.50	26.50	26.50	32.25	32.25	19.50	29.25	28.00	36.00	0.75	-	-	-
EA ELL Support	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.75	8.75	7.00	7.00	-	-	-	-
EA Class Size Support	-	-	1.50	1.50	1.50	1.50	5.25	5.25	1.50	1.50	4.50	4.50	-	-	-	-
EA General Support - 9s	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Allocation	49.00	61.00	61.00	61.00	55.00	55.00	64.50	64.50	49.75	55.50	55.50	63.50	0.75	-	-	-

Increase/(Decrease)
 Proposed FY20-21 over
 FY19-20 Actual

- (9.50) (8.00) -

SPECIAL REVENUES FUND																
Position	Buff				Madras				Metolius				Big Muddy			
Position	Staffing	FY20-21	FY19-20	FY19-20	Staffing	FY20-21	FY19-20	FY19-20	Staffing	FY20-21	FY19-20	FY19-20	Staffing	FY20-21	FY19-20	FY19-20
	Matrix	Proposed	Budget	Actual	Matrix	Proposed	Budget	Actual	Matrix	Proposed	Budget	Actual	Matrix	Proposed	Budget	Actual
EA General Support	N/A	5.75	11.50	11.50	N/A	5.75	5.75	5.75	N/A	-	3.00	3.00	N/A	-	-	-
EA Childcare	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
Liaison	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
Total Allocation	N/A	5.75	11.50	11.50	N/A	5.75	5.75	5.75	N/A	0.00	3.00	3.00	N/A	-	-	-

Increase/(Decrease)
 Proposed FY20-21 over
 FY19-20 Actual

(5.75) - (3.00) -

SPECIAL EDUCATION																
	Buff				Madras				Metolius				Big Muddy K-8			
Position	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
SPED - General Fund	N/A	71.50	71.50	71.50	N/A	73.50	73.50	73.50	N/A	43.50	36.50	36.50	N/A	-	-	-
SPED - Special Revenue Fund	N/A	-	-	-	N/A	14.00	14.00	14.00	N/A	12.75	12.75	12.75	N/A	-	-	-
Total Allocation	N/A	71.50	71.50	71.50	N/A	87.50	87.50	87.50	N/A	56.25	49.25	49.25	N/A	-	-	-

Increase/(Decrease)
 Proposed FY20-21 over
 FY19-20 Actual

- - 7.00 -

STUDENT INVESTMENT ACT																
	Buff				Madras				Metolius				Big Muddy K-8			
Position	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
Liaison	N/A	71.50	71.50	71.50	N/A	73.50	73.50	73.50	N/A	43.50	36.50	36.50	N/A	-	-	-
Total Allocation	N/A	71.50	71.50	71.50	N/A	73.50	73.50	73.50	N/A	43.50	36.50	36.50	N/A	-	-	-

Increase/(Decrease)
 Proposed FY20-21 over
 FY19-20 Actual

- - 7.00 -

SUPPORT SERVICES																
	Buff				Madras				Metolius				Big Muddy K-8			
Position	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
Classified - Custodian	N/A	24.00	24.00	24.00	N/A	24.00	24.00	24.00	N/A	16.00	16.00	16.00	N/A	-	-	-
Classified - Food Services	N/A	13.75	13.75	13.75	N/A	16.00	16.00	16.00	N/A	16.00	13.75	13.75	N/A	-	-	-
Total Allocation	N/A	37.75	37.75	37.75	N/A	40.00	40.00	40.00	N/A	32.00	29.75	29.75	N/A	0.00	0.00	0.00

Increase/(Decrease)
 Proposed FY20-21 over
 FY19-20 Actual

- - 2.25 -

Total Increase/(Decrease)
Proposed FY20-21 over
FY19-20 Actual

(5.75) (9.50) (1.75) -

Note: Buff Elementary converted .50 licensed FTE to pay for 12.00 EA hours, Metolius Elementary converted .25 licensed FTE for 5.75 EA hours and Bridges High School converted 8.50 licensed FTE for 10 EA hours.

GENERAL FUND																			
WS K-8				JCMS				BHS				MHS				Total			
589	631	606		465	496	475		117	124	117		717	655	686		2891	2963	2900	
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
8.00	8.00	24.00	32.00	8.00	16.00	16.00	16.00	8.00	8.00	6.00	10.00	8.00	8.00	38.00	38.00	56.00	64.00	108.00	120.00
24.00	24.00	-	-	16.00	8.00	8.00	8.00	4.00	-	-	-	24.00	32.00	-	-	80.00	68.00	12.00	12.00
13.50	8.00	6.00	6.00	8.00	8.00	8.00	8.00	4.00	-	-	-	13.50	13.50	13.50	13.50	63.00	53.50	51.50	51.50
-	-	-	-	-	-	-	-	1.25	-	-	-	7.25	-	-	-	8.50	-	-	-
34.25	38.25	36.75	36.75	17.50	13.75	13.75	13.75	3.00	20.75	18.25	21.75	18.00	13.75	13.75	13.75	141.50	180.25	179.25	190.75
28.00	29.50	36.75	36.75	3.50	5.75	5.75	5.75	1.75	1.75	1.75	1.75	7.00	7.00	7.00	7.00	63.00	66.75	72.25	72.25
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	3.00	11.25	11.25
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.75	107.75	103.50	111.50	53.00	51.50	51.50	51.50	22.00	30.50	26.00	33.50	77.75	74.25	72.25	72.25	415.00	435.50	434.25	457.75

(3.75) - (3.00) 2.00 (22.25)

SPECIAL REVENUES FUND																			
WS K-8				JCMS				BHS				MHS				Total			
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
N/A	21.75	56.25	44.75	N/A	-	-	-	N/A	8.00	8.00	8.00	N/A	-	-	-	N/A	41.25	84.50	73.00
N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	13.75	13.00	13.00	N/A	13.75	13.00	13.00
N/A	16.00	16.00	16.00	N/A	-	-	-	N/A	6.25	8.00	8.00	N/A	16.00	16.00	16.00	N/A	38.25	40.00	40.00
N/A	37.75	72.25	60.75	N/A	0.00	0.00	0.00	N/A	14.25	16.00	16.00	N/A	29.75	29.00	29.00	N/A	93.25	137.50	126.00

(23.00) - (1.75) 0.75 (32.75)

SPECIAL EDUCATION																			
WS K-8				JCMS				BHS				MHS				Total			
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
N/A	72.05	72.05	72.05	N/A	71.45	71.45	71.45	N/A	5.75	5.75	5.75	N/A	78.75	78.75	78.75	N/A	416.50	409.50	409.50
N/A	7.25	7.25	7.25	N/A	7.50	7.50	7.50	N/A	-	-	-	N/A	23.00	23.00	23.00	N/A	64.50	64.50	64.50
N/A	79.30	79.30	79.30	N/A	78.95	78.95	78.95	N/A	5.75	5.75	5.75	N/A	101.75	101.75	101.75	N/A	481.00	474.00	474.00

- - - 7.00

STUDENT INVESTMENT ACT																			
WS K-8				JCMS				BHS				MHS				Total			
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
N/A	8.00	-	-	N/A	71.45	71.45	71.45	N/A	-	-	-	N/A	78.75	78.75	78.75	N/A	346.70	331.70	331.70
N/A	8.00	0.00	0.00	N/A	71.45	71.45	71.45	N/A	-	-	-	N/A	78.75	78.75	78.75	N/A	346.70	331.70	331.70

8.00 - - 15.00

SUPPORT SERVICES																			
WS K-8				JCMS				BHS				MHS				Total			
Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual	Staffing Matrix	FY20-21 Proposed	FY19-20 Budget	FY19-20 Actual
N/A	32.00	32.00	32.00	N/A	32.00	32.00	32.00	N/A	1.00	1.00	1.00	N/A	44.25	40.00	40.00	N/A	173.25	169.00	169.00
N/A	35.50	37.75	37.75	N/A	36.00	36.00	36.00	N/A	2.25	2.25	2.25	N/A	32.50	32.50	32.50	N/A	152.00	152.00	152.00
N/A	67.50	69.75	69.75	N/A	68.00	68.00	68.00	N/A	3.25	3.25	3.25	N/A	76.75	72.50	72.50	N/A	325.25	321.00	321.00

(2.25) - 4.25 4.25

(29.00) - (4.75) 7.00 (43.75)

**JEFFERSON COUNTY SCHOOL DISTRICT
ATHLETICS STAFFING (GENERAL FUND)
2020-2021**

JCMS ATHLETICS		
Sport	FTE	Positions
Fall Sports		
Cross Country (Coed)	0.12	1.50
Football	0.32	4.00
Volleyball	0.16	2.00
Winter Sports		
Basketball, Boys	0.16	2.00
Basketball, Girls	0.16	2.00
Wrestling	0.16	2.00
Spring Sports		
Track	0.32	4.00
Other		
Athletics/Activities Director	0.08	1.00
Total JCMS Athletics	1.48	18.50

WS K-8 ATHLETICS		
Fall Sports	FTE	Positions
Cross Country (Coed)	0.08	1.00
Football	0.32	4.00
Volleyball	0.16	2.00
Winter Sports		
Basketball, Boys	0.16	2.00
Basketball, Girls	0.16	2.00
Wrestling	0.20	2.50
Spring Sports		
Track	0.32	4.00
Other		
Athletics/Activities Director	0.08	1.00
Total WS K-8 Athletics	1.48	18.50

MHS ATHLETICS		
Sport	FTE	Positions
Fall Sports		
Cheer	0.08	1.00
Cross Country (Coed)	0.08	1.00
Football	0.36	4.50
Soccer, Boys	0.16	2.00
Soccer, Girls	0.16	2.00
Volleyball	0.24	3.00
Winter Sports		
Cheer	0.08	1.00
Basketball, Boys	0.24	3.00
Basketball, Girls	0.24	3.00
Swimming (Coed)	0.08	1.00
Wrestling	0.16	2.00
Spring Sports		
Baseball	0.16	2.00
Softball	0.16	2.00
Tennis, Boys	0.08	1.00
Tennis, Girls	0.08	1.00
Track	0.24	3.00
Total MHS Athletics	2.60	32.50

Note: Coaching positions may be moved and adjusted based on sport participation.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ACTIVITIES STAFFING (GENERAL FUND)
2020-2021

JCMS ACTIVITIES		
Activity	FTE	Positions
Advisor		
Band	0.08	1.00
National Honor Society	0.08	1.00
Science Fair	0.08	1.00
Yearbook	0.08	1.00
Total JCMS Activities	0.32	4.00

WS K-8 ACTIVITIES		
Activity	FTE	Positions
Advisor		
Band	0.08	1.00
National Honor Society	0.08	1.00
Science Fair	0.08	1.00
Yearbook	0.08	1.00
Total WS K-8 Activities	0.32	4.00

MHS ACTIVITIES		
Activity	FTE	Positions
Activities Director	0.08	1.00
Advisor		
Art	0.08	1.00
Band	0.08	1.00
Class Freshman	0.08	1.00
Class Sophomore	0.08	1.00
Class Junior	0.08	1.00
Class Senior	0.08	1.00
Culture Enrichment	0.08	1.00
Drama	0.08	1.00
FBLA	0.08	1.00
Graphic Arts Club	0.08	1.00
JROTC	0.16	2.00
Link Crew	0.16	2.00
National Honor Society	0.08	1.00
Skills USA	0.08	1.00
Yearbook	0.08	1.00
Total MHS Activities	1.44	18.00

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXTENDED DAYS STAFFING (GENERAL FUND)
2020-2021

JCMS		
Position	FTE	Days
Counselor	0.05	10.00
Total JCMS Extended Days	0.05	10.00

BHS		
Position	FTE	Days
Counselor	0.06	12.00
Total BTCHS Extended Days	0.06	12.00

WS K-8		
Position	FTE	Days
Counselor	0.05	10.00
Total WS K-8 Extended Days	0.05	10.00

MHS		
Position	FTE	Days
Counselor	0.13	24.00
Teacher - Agriculture	0.26	50.00
Teacher - Graphics	0.16	30.00
Total MHS Extended Days	0.55	104.00

Positions	Extended Days Contracts
Counselor - Elementary	-
Counselor - Middle School	10.00
Counselor - High School	12.00
Teacher - Agriculture	50.00
Teacher - Graphics	30.00

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JEFFERSON COUNTY SCHOOL DISTRICT
FTE REPORT
FYE JUNE 30, 2021

FUND			FUNCTION	OBJECT	FY19-20 ADOPTED BUDGET	FY20-21 PROPOSED BUDGET	INCREASE/ (DECREASE)	NOTES
100	1111	ELEMENTARY INSTRUCTION	111	LICENSED SALARIES	71.0000	72.5000	1.50	Addition of 1.0 FTE to support class reduction at Buff Elementary and increase .50 FTE to support elementary music at all schools.
100	1111	ELEMENTARY INSTRUCTION	112	CLASSIFIED SALARIES	20.2508	17.0943	(3.16)	Reduced of EA support to agree with staffing allocation guidelines, .25 FTE transferred to Function 2220 at WSK8.
100	1121	MIDDLE/JUNIOR HIGH PROGRAMS	111	LICENSED SALARIES	28.7500	28.5000	(0.25)	Reduced WSK8 .25 FTE to agree with staffing allocation guidelines based on projected enrollment.
100	1121	MIDDLE/JUNIOR HIGH PROGRAMS	112	CLASSIFIED SALARIES	1.7188	1.7188	-	
100	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	3.6800	3.6800	-	
100	1131	HIGH SCHOOL PROGRAMS	111	LICENSED SALARIES	29.0000	28.5000	(0.50)	Transferred .50 FTE allocation to Function 2211 at MHS.
100	1131	HIGH SCHOOL PROGRAMS	112	CLASSIFIED SALARIES	1.7188	1.7188	-	
100	1131	HIGH SCHOOL PROGRAMS	132	EXTRA DAYS SALARIES	.4211	.4211	-	
100	1132	HIGH SCHOOL EXTRACURRICULAR	111	LICENSED SALARIES	1.0000		(1.00)	Athletic Director positon converted to Assistant Principal position moved to Function 2410.
100	1132	HIGH SCHOOL EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	4.1200	4.0400	(0.08)	Athletic Director stipend removed and position converted to Assistant Principal.
100	1210	PROGRAMS FOR THE TALENTED AND GIFTED	111	LICENSED SALARIES	.5000	.5000	-	
100	1210	PROGRAMS FOR THE TALENTED AND GIFTED	131	EXTENDED RESPONSIBILITY SALARIES	-	-	-	
100	1220	LIFE SKILLS PROGRAMS	111	LICENSED SALARIES	6.0000	6.0000	-	
100	1220	LIFE SKILLS PROGRAMS	112	CLASSIFIED SALARIES	23.1570	24.0320	0.88	Increased .88 FTE American Sign Language at Metolius Elementary.
100	1223	COMMUNITY TRANSITION CENTER	111	LICENSED SALARIES	1.0000	1.0000	-	
100	1223	COMMUNITY TRANSITION CENTER	112	CLASSIFIED SALARIES	1.3125	1.3125	-	
100	1229	BEHAVIORAL PROGRAM	111	LICENSED SALARIES	4.0000	4.0000	-	
100	1229	BEHAVIORAL PROGRAM	112	CLASSIFIED SALARIES	10.5943	10.5943	-	
100	1250	SPECIAL EDUCATION PROGRAM	111	LICENSED SALARIES	11.0000	11.0000	-	
100	1250	SPECIAL EDUCATION PROGRAM	112	CLASSIFIED SALARIES	15.2507	15.2507	-	
100	1283	ALTERNATIVE EDUCATION PROGRAM	111	LICENSED SALARIES	4.0000	3.5000	(0.50)	Reduced .50 FTE Licensed to support additional hours and benefit Classified position at BHS.
100	1283	ALTERNATIVE EDUCATION PROGRAM	112	CLASSIFIED SALARIES	2.2813	2.5938	0.31	Transferred .50 FTE to Function 2410 and created an additional .81 FTE benefited Classified position at BHS with the .50 FTE Licensed position reduction above.
100	1291	ESL INSTRUCTIONAL PROGRAM	111	LICENSED SALARIES	8.5000	9.0000	0.50	Addition of .50 FTE at Metolius Elementary to support projected increase in ELL students.
100	1291	ESL INSTRUCTIONAL PROGRAM	112	CLASSIFIED SALARIES	9.0315	8.1252	(0.91)	Reduction of EA hours due to decrease of ELL student at WSK8.
100	2112	ATTENDANCE SERVICES	112	CLASSIFIED SALARIES	1.0000	1.0000	-	
100	2114	STUDENT ACCOUNTING SERVICES	112	CLASSIFIED SALARIES	3.3400	3.3400	-	
100	2122	COUNSELING SERVICES	111	LICENSED SALARIES	8.0000	8.0000	-	
100	2122	COUNSELING SERVICES	112	CLASSIFIED SALARIES	1.0000	1.0000	-	
100	2122	COUNSELING SERVICES	132	EXTRA DAYS SALARIES	.2945	.2945	-	
100	2130	HEALTH & NURSING SERVICES	112	CLASSIFIED SALARIES	.8750	.8750	-	
100	2130	HEALTH & NURSING SERVICES	114	MANAGERIAL - CLASSIFIED	1.0000	1.0000	-	
100	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	112	CLASSIFIED SALARIES	.8750	.8750	-	
100	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	113	ADMINISTRATORS	1.0000	1.0000	-	
100	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.8500	2.3500	0.50	.50 FTE transferred from Function 1131 at MHS.
100	2211	IMPROVEMENT OF INSTRUCTION SERVICES	113	ADMINISTRATORS	.8500	.8500	-	
100	2211	IMPROVEMENT OF INSTRUCTION SERVICES	114	MANAGERIAL - CLASSIFIED	.5000	.5000	-	
100	2220	EDUCATIONAL MEDIA SERVICES	112	CLASSIFIED SALARIES	6.4376	6.6875	0.25	.25 FTE transferred from Function 1111 at MHS.
100	2321	OFFICE OF THE SUPERINTENDENT SERVICES	113	ADMINISTRATORS	1.0000	1.0000	-	
100	2321	OFFICE OF THE SUPERINTENDENT SERVICES	114	MANAGERIAL - CLASSIFIED	1.0000	1.0000	-	
100	2410	OFFICE OF THE PRINCIPAL SERVICES	111	LICENSED SALARIES	.5000	.5000	-	
100	2410	OFFICE OF THE PRINCIPAL SERVICES	112	CLASSIFIED SALARIES	10.0000	10.5000	0.50	.50 FTE transferred from Function 1283 at BHS.
100	2410	OFFICE OF THE PRINCIPAL SERVICES	113	ADMINISTRATORS	11.0000	12.0000	1.00	Athletic Director positon converted to Assistant Principal position moved from Function 1132.
100	2410	OFFICE OF THE PRINCIPAL SERVICES	114	MANAGERIAL - CLASSIFIED		2.0000	2.00	Addition of 2.0 FTE Office Manager positions at MHS and WSK8.
100	2520	FISCAL SERVICES	112	CLASSIFIED SALARIES	1.0000	1.0000	-	
100	2520	FISCAL SERVICES	113	ADMINISTRATORS	1.0000	1.0000	-	
100	2520	FISCAL SERVICES	114	MANAGERIAL - CLASSIFIED	3.0000	3.0000	-	
100	2542	BUILDING SERVICES	112	CLASSIFIED SALARIES	21.9000	22.4313	0.53	Increased to support afterschool learning center programs.
100	2543	GROUND SERVICES	112	CLASSIFIED SALARIES	1.0000	1.0000	-	
100	2544	MAINTENANCE SERVICES	112	CLASSIFIED SALARIES	6.8000	6.8000	-	
100	2544	MAINTENANCE SERVICES	113	ADMINISTRATORS		.5000	0.50	Addition of .50 FTE Director of Operations.
100	2544	MAINTENANCE SERVICES	114	MANAGERIAL - CLASSIFIED	.9000	.9000	-	
100	2552	VEHICLE OPERATION SERVICES	112	CLASSIFIED SALARIES	26.2233	27.2333	1.01	Increased to support homeless and foster care transportation needs.
100	2552	VEHICLE OPERATION SERVICES	113	ADMINISTRATORS	.2500	.5000	0.25	Addition of .50 FTE Director of Operations and transfer of .25 to Function 2640 to support 1.0 Director of Human Resources.
100	2552	VEHICLE OPERATION SERVICES	114	MANAGERIAL - CLASSIFIED	1.1000	1.1000	-	
100	2572	PURCHASING SERVICES	112	CLASSIFIED SALARIES	.3300	.3300	-	
100	2573	WAREHOUSING & DISTRIBUTING SERVICES	112	CLASSIFIED SALARIES	.3750	.3750	-	
100	2640	STAFF SERVICES	112	CLASSIFIED SALARIES	2.0000	2.0000	-	
100	2640	STAFF SERVICES	113	ADMINISTRATORS	.7500	1.0000	0.25	Increase of .25 to support 1.0 Director of Human Resources.
100	2640	STAFF SERVICES	114	MANAGERIAL - CLASSIFIED	1.5000	1.5000	-	

FUND		FUNCTION	OBJECT	FY19-20 ADOPTED BUDGET	FY20-21 PROPOSED BUDGET	INCREASE/ (DECREASE)	NOTES
100	2660	TECHNOLOGY SERVICES	114	MANAGERIAL - CLASSIFIED	1.0000	1.0000	-
TOTAL GENERAL FUND				377.94	381.52	3.59	
102	2645	HEALTH SERVICES - STAFF	131	EXTENDED RESPONSIBILITY SALARIES	.0800	.0800	-
105	2542	BUILDING SERVICES	112	CLASSIFIED SALARIES	.2500	.2500	-
105	3390	OTHER COMMUNITY SERVICES	114	MANAGERIAL - CLASSIFIED	1.0000	1.0000	-
TOTAL GENERAL SUB-FUNDS FUND				1.33	1.33	-	
202	2211	READ TO SUCCEED	111	LICENSED SALARIES	2.5000	2.5000	-
202	2220	EDUCATIONAL MEDIA SERVICES	111	LICENSED SALARIES	1.0000	1.0000	-
202	2220	EDUCATIONAL MEDIA SERVICES	132	EXTRA DAYS SALARIES	.1052	.1052	-
203	1272	TITLE I A/D ACTIVITIES	111	LICENSED SALARIES	6.0000	6.0000	-
203	1272	TITLE I A/D ACTIVITIES	112	CLASSIFIED SALARIES	2.5314	1.4376	(1.09)
203	2119	OTHER ATTENDANCE & SOCIAL WORK SERVICES	112	CLASSIFIED SALARIES	.2750	.2750	-
203	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	2.6400	2.6188	(0.02)
203	2211	IMPROVEMENT OF INSTRUCTION SERVICES	113	ADMINISTRATORS	.4000	.1500	(0.25)
204	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.0000	1.0000	-
204	2211	IMPROVEMENT OF INSTRUCTION SERVICES	112	CLASSIFIED SALARIES	1.0000	1.0000	-
204	2542	BUILDING SERVICES	112	CLASSIFIED SALARIES	.4063	.4063	-
204	3330	CIVIC SERVICES	112	CLASSIFIED SALARIES	.2000	1.0000	0.80
205	1296	AMERICAN INDIAN EDUCATION	111	LICENSED SALARIES	.2500	.5000	0.25
205	1296	AMERICAN INDIAN EDUCATION	112	CLASSIFIED SALARIES	2.8752	1.0000	(1.88)
205	2112	ATTENDANCE SERVICES	112	CLASSIFIED SALARIES	1.0000	1.0000	-
207	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.0000	1.0000	-
213	1220	LIFE SKILLS PROGRAMS	112	CLASSIFIED SALARIES	3.5313	3.5313	-
213	1229	BEHAVIORAL PROGRAM	112	CLASSIFIED SALARIES	1.8125	1.8125	-
213	1250	SPECIAL EDUCATION PROGRAM	112	CLASSIFIED SALARIES	.7188	.7188	-
216	3330	CIVIC SERVICES	112	CLASSIFIED SALARIES	1.0000	1.0000	-
219	1229	BEHAVIORAL PROGRAM	111	LICENSED SALARIES	1.0000	-	(1.00)
219	1271	REMEDIATION	111	LICENSED SALARIES	4.0000	2.0000	(2.00)
219	1272	TITLE I A/D ACTIVITIES	111	LICENSED SALARIES	4.0000	2.0000	(2.00)
219	1272	TITLE I A/D ACTIVITIES	112	CLASSIFIED SALARIES	2.7188	1.7188	(1.00)
219	1296	AMERICAN INDIAN EDUCATION	112	CLASSIFIED SALARIES	1.0000	1.0000	-
219	2122	COUNSELING SERVICES	111	LICENSED SALARIES	1.0000	2.0000	1.00
219	2139	OTHER HEALTH SERVICES	111	LICENSED SALARIES	-	1.0000	1.00
219	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.0000	1.0000	-
223	1223	COMMUNITY TRANSITION CENTER	112	CLASSIFIED SALARIES	2.0000	2.0000	-
226	2119	OTHER ATTENDANCE & SOCIAL WORK SERVICES	112	CLASSIFIED SALARIES	.1250	.1250	-
251	1111	ELEMENTARY INSTRUCTION	111	LICENSED SALARIES	-	4.0000	4.00
251	1121	MIDDLE/JUNIOR HIGH INSTRUCTION	111	LICENSED SALARIES	-	2.0000	2.00
251	1283	ALTERNATIVE EDUCATION PROGRAM	111	LICENSED SALARIES	-	2.0000	2.00
251	2119	OTHER ATTENDANCE & SOCIAL WORK SERVICES	112	CLASSIFIED SALARIES	-	3.0000	3.00
251	2122	COUNSELING SERVICES	112	CLASSIFIED SALARIES	-	1.0000	1.00
251	2130	HEALTH & NURSING SERVICES	111	LICENSED SALARIES	-	1.0000	1.00
251	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	-	7.0000	7.00
252	1131	HIGH SCHOOL PROGRAMS	111	LICENSED SALARIES	3.0000	3.0000	-
252	1131	HIGH SCHOOL PROGRAMS	112	CLASSIFIED SALARIES	1.0000	1.0000	-
252	1283	ALTERNATIVE EDUCATION PROGRAM	111	LICENSED SALARIES	1.0000	1.2500	0.25
252	1283	ALTERNATIVE EDUCATION PROGRAM	112	CLASSIFIED SALARIES	1.0000	1.0000	-
252	2112	ATTENDANCE SERVICES	112	CLASSIFIED SALARIES	.4000	-	(0.40)
252	2122	COUNSELING SERVICES	111	LICENSED SALARIES	.5000	.5000	-
252	2122	COUNSELING SERVICES	132	EXTRA DAYS SALARIES	.0316	.0316	-
253	2112	ATTENDANCE SERVICES	112	CLASSIFIED SALARIES	0.60	0.78	0.18
253	2122	COUNSELING SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	-
253	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.00	-	(1.00)
253	3330	CIVIC SERVICES	112	CLASSIFIED SALARIES	0.80	-	(0.80)
255	1113	ELEMENTARY EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	0.16	0.16	-
255	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	0.24	0.24	-
255	1132	HIGH SCHOOL EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	0.16	0.16	-
256	1140	PRE-K PROGRAM	111	LICENSED SALARIES	-	2.0000	2.00
256	1140	PRE-K PROGRAM	112	CLASSIFIED SALARIES	-	2.4688	2.47
271	1272	TITLE I A/D ACTIVITIES	112	CLASSIFIED SALARIES	1.44	-	(1.44)
273	1292	TEEN PARENT INSTRUCTION	111	LICENSED SALARIES	1.00	1.0000	-
273	3501	CHILD CARE PROVIDER SERVICES	112	CLASSIFIED SALARIES	1.63	1.72	0.09
273	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	-	-	-
299	3100	FOOD SERVICES	112	CLASSIFIED SALARIES	22.08	21.77	(0.31)
299	3100	FOOD SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	-
TOTAL SPECIAL REVENUE FUND				85.12	99.98	14.85	
TOTAL FTE ALL FUNDS				464.39	482.8306	18.44	

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STATE SCHOOL FUND GRANT

2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Jefferson County, Jefferson County SD 509J - 2053

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,750,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$282,400.26
County School Fund	=	\$45,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$5,077,400.26

2020-2021 Experience Adjustment

District Average Teacher Experience	=	10.58
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.52

2020-2021 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,316,000.00
Transportation per ADMr Rank		64%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$1,621,200.00

2020-2021 Extended ADMw

2020-2021 ADMw 3,784.92

2019-2020 ADMw 3,715.26

Extended ADMw 3,784.92

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.52 by \$25 then add \$4500 to the result = \$4,462.00

Then multiply \$4,462.00 by the Extended ADMw 3784.9225 and then by the funding ratio 1.921058951999 = \$32,443,466.38

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$32,443,466.38 to the Transportation Grant \$1,621,200.00 = \$34,064,666.38

2020-2021 State School Fund Grant

Subtract the Local Revenue \$5,077,400.26 from the Total Formula Revenue \$34,064,666.38 = \$28,987,266.12

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,572

Total Formula Revenue per Extended ADMw = \$9,000

Charter Schools Rate(ORS 338.155) = \$8,572

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

Jefferson County School District
Bus Replacement Plan (Fund 101)
June 30, 2021

Fleet #	Description	Capacity	Depreciation Year	Meets HB2795 Mandate?	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
Route Bus (24 Buses)														
12	E232933 2006 BLUEBIRD BUS #12	42	N/A	NO			158,147							
18	E230793 2005 BLUEBIRD BUS #18	84	N/A	NO		153,541								
27	E225054 2003 BLUEBIRD BUS #27	78	N/A	NO	149,069									
28	E228534 2005 BLUEBIRD BUS #28	84	N/A	NO		153,541								
31	E205097 1998 FRHTLINER BUS #31	42	N/A	NO	149,069									
49	E227141 2004 BLUEBIRD BUS #49	84	N/A	NO	149,069									
50	E227142 2004 BLUEBIRD BUS #50	78	N/A	NO		153,541								
55	E256709 2013 BLUEBIRD ALL AMERICAN BUS #55	84	2012	YES				162,891						
56	E256710 2013 BLUEBIRD ALL AMERICAN BUS #56	84	2012	YES				162,891						
57	E256738 2013 BLUEBIRD D3RE4006 BUS #57	84	2013	YES					167,778					
58	E260202 2014 BLUEBIRD T3RE4006 BUS #58	84	2013	YES					167,778					
59	E260222 2015 BLUEBIRD T3RE4006 BUS #59	84	2014	YES					172,811					
60	E260240 2016 BLUEBIRD #60	77	2015	YES						172,811				
61	E260248 2016 BLUEBIRD BUS #61	77	2015	YES						172,811				
62	E266416 2017 BLUEBIRD BUS #62	84	2016	YES						172,811				
63	E266417 2017 BLUEBIRD BUS #63	84	2016	YES							177,995			
64	E266418 2017 BLUEBIRD BUS #64	84	2016	YES							177,995			
65	E266445 2018 BLUEBIRD BUS #65	72	2017	YES								183,335		
66	E266446 2018 BLUEBIRD BUS #66	84	2017	YES								183,335		
69	E274877 2019 BLUEBIRD BUS #69	84	2019	YES									188,835	
71	E274899 2020 BLUEBIRD BUS #71	72	2019	YES										194,500
72	E274900 2020 BLUEBIRD BUS #72	84	2019	YES										194,500
74	E281068 2019 MICROBIRD GS 200 BUS#74	14	2020	YES										
75	XXXX 2021 BLUEBIRD BUS #75 (FY19-20 - Replacement)	72	2020	YES										
NEW	XXXXX MICROBIRD GS 200 BUS	27	2020	YES	87,293									
Trip Bus (4 Buses)														
52	F148598 2007 BLUEBIRD BUS #52	78	N/A	YES			158,147							
53	E252374 2012 BLUEBIRD BUS #53	78	2011	YES			158,147							
68	E274876 2019 BLUEBIRD BUS #68	84	2019	YES								188,835		
76	EXXX 2021 BLUEBIRD BUS #76 (FY19-20 - Replacement)	84	2020	YES										
Spare Bus (10 Buses)														
1	E202269 1997 BLUEBIRD BUS #1	78	N/A	NO										
2	E230792 2005 BLUEBIRD BUS #2	84	N/A	NO										
11	E248678 2010 BLUEBIRD BUS #11	48	N/A	YES										
13	E200048 1997 BLUEBIRD BUS #13	78	N/A	NO										
19	E208276 1999 THOMAS BUS #19	34	N/A	NO										
40	E204198 1998 THOMAS BUS #40	84	N/A	NO										
41	E204197 1998 THOMAS BUS #41	84	N/A	NO										
26	E211718 2000 THOMAS BUS #26	84	N/A	NO										
5	E232932 2006 BLUEBIRD BUS #5	33	N/A	NO										
6	E230791 2005 BLUEBIRD BUS #6	84	N/A	NO										

Fleet #	Description	Capacity	Depreciation Year	Meets HB2795 Mandate?	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
Other Student Transportation Vehicles (6 Vehicles)														
22	E227149 2003 GIRARDIN CHEVROLET BUS #22	15	N/A	NO		100,000								
54	E252377 2011 CHEVROLET SUBURBAN #54	8	2011	YES			55,000							
67	E266444 2017 FORD EXPEDITION EL	8	2017	YES							62,500			
70	E279859 2019 FORD EXPEDITION EL	8	2019	YES										66,950
73	E274898 2019 FORD EXPEDITION EL	8	2019	YES										66,950
77	E281073 2019 FORD EXPEDITION EL	8	2020	YES										
					534,500	560,623	529,441	325,782	508,367	518,433	418,490	366,670	377,670	522,900
					4	4	4	2	3	3	3	2	2	4

Jefferson County School District 509-J
Technology Replacement Plan (Fund 107)
FY20-21

Description	Quantity	Cost
Chromebooks - MHS, BHS, JCMS, BE, ME, MA, WSK8	210	\$ 52,500
Desktop Library	30	\$ 23,250
Chromebook Carts	7	\$ 5,950
Laptops - 1/5 per school	22	\$ 20,900
Smartboard Desktops	20	\$ 14,400
Office Desktops	4	\$ 2,600
Projectors	25	\$ 28,750
Security Camera Replacement	15	\$ 2,175
		<u>\$ 150,525</u>

Jefferson County School District
Textbook Adoption Schedule (Fund 108)
June 30, 2021

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
ELA(Annually Replacement Workbooks)	55,000	380,000	55,000	55,000	55,000	55,000	55,000
Social Studies 6-12							325,000
English Proficiency (ELP)			40,000				
Mathematics K-5 (Annual Great Minds Renewal)	25,000	25,000	25,000	165,000	25,000	25,000	25,000
Mathematics 6-12				200,000			
Science 6-12 Text, Kits Elem	12,000	12,000	12,000	12,000	75,000	12,000	12,000
Science					300,000		
Health & PE Textbook						45,000	
World Languages & Arts	50,000						
Electives (MS & HS)							
Total	142,000	417,000	132,000	432,000	455,000	137,000	417,000

Revised Oregon State Review Cycle	For use in classrooms by fall:
2015: Mathematics	2016
2016: Science	2017
2017: Health & Physical Education	2018
2018: Social Studies	2019
2019: World Languages & The Arts	2020
2020: ELA	2021
2021: ELL/ELP	2022
2022: Mathematics	2023
2023: Science	2024
2024: Health & Physical Education	2025
2025: Social Studies	2026
2026: World Languages & The Arts	2027

Jefferson County School District 509-J
Equipment Replacement List (Fund 109)
June 30, 2021

Description	Type	Total Costs
Maintenance		
Tuff Vac Grass pickup	New	109.2544.0541.702.000.000.00 34,000
Ventrac Attachment	New	109.2544.0460.702.000.000.00 4,000
		38,000
Buildings		
Buff - Portable Intercom System	New	109.1111.0460.108.000.000.00 1,000
MHS - Cardio program implementation	New	109.1131.0460.608.000.000.00 15,000
JCMS - Replace Cafeteria Stage Curtain	Replacement	109.1121.0541.350.050.000.00 15,000
Metolius - Cafeteria Tables	Replacement	109.3100.0460.117.000.000.00 15,000
Metolius - Kitchen Equipment	Replacement	109.3100.0541.117.000.000.00 40,000
JCMS - Kitchen Warming Unit	Replacement	109.3100.0460.350.000.000.00 4,290
MHS - Kitchen Warming Unit	Replacement	109.3100.0460.608.000.000.00 4,290
MHS - Kitchen Convection Gas Stackable Ovens	Replacement	109.3100.0541.608.000.000.00 9,370
		103,950
Performing Arts Center		
Spot Lights	New	109.3100.0541.609.000.000.00 13,000
		13,000
Districtwide		
Radios	New	109.2522.0460.703.000.000.00 15,000
		15,000
		169,950
TOTAL		169,950

Jefferson County School District 509-J
Maintenance Projects List (Fund 110)
June 30, 2021

Building	Account Code	Project	Proposed Budget
PROPOSED FY20-21 PROJECTS			
PAC	110.4150.0520.609.000.519.00	Retrofit Controls	34,010
WSK-8	110.4150.0520.120.000.519.00	Retrofit Controls	88,106
WSK-8	110.4150.0520.120.000.528.00	Refrigerator and Freezer Structural Support	8,000
WSK-8	110.4150.0520.120.000.529.00	Gym Floor	125,000
WSK-8	110.4150.0520.120.000.530.00	Modular (additional classroom space)	50,000
Districtwide	110.4150.0530.702.000.531.00	2 Playground structures	160,000
Districtwide	110.2544.0410.702.000.520.00	Roof Patching	25,000
Districtwide	110.2544.0410.702.000.515.00	Playground and parking lot repair	25,000
Metolius	110.4150.0520.117.000.532.00	Remove Stage	100,000
Metolius	110.4150.0520.117.000.532.00	Expand and remodel kitchen	290,000
MHS	110.2544.0410.608.000.000.00 110.2544.0460.608.000.000.00 110.2544.0541.608.000.000.00	ADA stalls, doorways, lockers and changing stations	35,000
BHS	110.2544.0410.607.000.000.00	Office reconfiguration	3,500
Madras	110.2544.0410.113.000.000.00	Replace Kitchen Flooring	2,000
JCMS	110.2544.0520.350.000.533.00	Cabinets in Health Room	5,000
Transportation	110.4150.0530.703.000.534.00	Increase lighting	10,000
Technology	110.4150.0520.713.000.512.00	Air Conditioning and Master Closet Backup Power Supply	35,000
			995,616

JEFFERSON COUNTY SCHOOL DISTRICT 509J

2020 - 2021

SCHOOL CALENDAR
CERTIFIED STAFF (190 Day)

JUL 2020						
S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
					1	

3 Independence Day
Observed

AUG 2020						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
		0	1	0		

31 Inservice

SEP 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
		14	3	4	1	

1-4 Inservice
7 Labor Day
8 First Student Day
Grades Attending
Varies by School

OCT 2020						
S	M	T	W	T	F	S
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
		17	4	1	0	

9 No School-Statewide
Inservice

NOV 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
		10	4	1	2	

5 End 1st Qtr
No School-Teacher
Grading Day
Veterans Day
Thanksgiving

DEC 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
		12	2	0	1	

21-31 Winter Break
25 Christmas Day

JAN 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
		15	3	1	2	

1 New Year's
18 MLK Jr Day
28 End 2nd Qtr
29 No School-Teacher
Grading Day

FEB 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					
		15	3	0	1	

15 Presidents' Day

MAR 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
		14	4	0	0	

22-26 Spring Break

APR 2021						
S	M	T	W	T	F	S
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
		17	4	1	0	

8 End 3rd Qtr
9 No School-Teacher
Grading Day

MAY 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
		16	4	0	1	

31 Memorial Day

JUN 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
		7	1	1	0	

10 Last Student Day
11 No School-Teacher
Grading Day
14-25 Possible School
Make-Up Days Due to
Emergency Closure

SEMESTER DAYS	
S1	84
S2	86

QUARTER DAYS	
Q1	42
Q2	42
Q3	43
Q4	43

CONTRACTUAL DAYS

138	Regular Student School Day
32	Late Start School Day/Professional Learning Communities
10	Non-Student Contact Day - Teacher inservice and/or work day as scheduled
8	Holiday
2	Conferences scheduled during school year
190	Total Contractual Days

DRAFT - PLANNING PURPOSES ONLY
(Some changes may require bargaining)

JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOLUTION NO. 20-XX

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County School District 509J hereby adopts the budget for fiscal year **2020-21** in the total amount of \$72,684,788*

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020 for the following purposes:

General Fund

Instruction.....	22,255,730
Support Services.....	17,260,713
Enterprise & Community Services.....	218,941
Facilities Acquisition	900,116
Transfers.....	1,673,219
Debt Service	0
Contingency.....	570,000
Total.....	42,878,719

Special Revenue Fund

Instruction.....	5,111,690
Support Services.....	4,900,568
Enterprise & Comm.....	2,875,175
Facilities Acquisition	195,000
Total.....	\$13,082,433

Debt Service Fund

Debt Service.....	4,499,807
Total.....	\$4,499,807

Capital Project Fund

Facilities Acquisition	1,700,000
Total.....	\$1,700,000

Total APPROPRIATIONS, All Funds . . .	62,160,959
Total Unappropriated and Reserve Amounts, General Fund . . .	10,393,829
Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .	130,000
Total Unappropriated and Reserve Amounts, Debt Service Fund . . .	0
TOTAL PROPOSED BUDGET . . .	72,684,788 *

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020-21:

- (1) In the amount at the rate of \$4.5871 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$3,207,000 for debt service on general obligation bonds;

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.....\$ 4.5871/\$1000
Local Option Tax.....\$ 0.00/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$3,207,000.

The above resolution statements were approved and declared adopted on May 11, 2020.

Jamie Hurd, Chair Board of Directors

Ken Parshall, Superintendent

ATTEST

Tessa Bailey, Executive Assistant

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NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held at the Support Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on the April 6, 2020 at 5:30 p.m.

The purpose of the meeting is to receive the budget message and receive the budget document.

This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on April 13, 2020 at 5:30 p.m. at the Support Services Building, 445 SE Buff Street, Madras, OR.

A copy of the budget document may be inspected on or after April 1, 2020 at the Support Services Building between the hours of 8:00 a.m. and 5:00 p.m. or online at <http://jcsd.k12.or.us/>.

If you have a disability, please advise the Jefferson County School District 509-J office at 541-475-6192 regarding special arrangements that may allow you to fully participate in this public meeting.

Publish: March 18, 2020

NOTICE OF BUDGET COMMITTEE MEETINGS

Two public meetings of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held in the month of April 2020. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The first meeting will be held April 6, 2020, at 5:30 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is scheduled on April 13, 2020, at 5:30 pm.

The meetings will be available for viewing via Zoom, details to access this meeting will be available by 1:00 pm on April 5th at the following website: <http://jcsd.k12.or.us/>.

Public comment will be taken in written and phone in format. Written comments received by 1:00 pm on April 13, 2020 will be read during the public comment section of the meeting on April 13, 2020. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on April 13, 2020. Comments, both written and phone in, will be subject to a three minute limit per community member. To schedule public comment, please provide your name, phone number, and address with the district via phone message at 541-475-6192 x2210, or email to mbewley@509j.net. Public comment must be scheduled no later than 1:00 pm on April 13, 2020.

A copy of the budget document may be inspected online at <http://jcsd.k12.or.us/> or obtained by mail on or after April 1, 2020, via email request to mbewley@509j.net or phone request via phone message to 541-475-6192 x2210. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings.

Publish: April 1, 2020 and April 8, 2020

Glossary of Terms

Abatement: The reduction or cancellation of an assessed tax.

Academic Areas: Math, science, social studies, language arts, physical education, foreign language, music and art.

Account: The detailed record of a particular asset, liability, fund balance, revenue or expense.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Action Plan: Statements of specific actions to be taken to make progress in strategic priority areas.

Activity: That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these.

ADM: Average daily membership is the year-to-date average of daily student enrollment. For State funding formula purposed, it is weighted for special education, English Language Learners, poverty according to the most recent census data and teen parent programs (ADMw)

ADM_r: Average daily membership, resident is the year-to-date average of daily student enrollment.

ADM_w: The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

Adopted Budget: The financial plan that is the basis for appropriations.

AD Valorem Tax: A property tax computed as a percentage of the value of taxable property. See “Assessed Value”.

Approved Budget: The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

Advanced Placement Program (AP): A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

Appropriation: A legal authorization granted by the board of directors for the funds of the Jefferson County School District 509J permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Value (AV): The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed value does not necessarily correspond to the property’s market value.

Assets: Resources owned or held by an entity which have monetary value.

Balance Sheet: The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

Beginning Fund Balance: Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

Benefits: District provided retirement (Oregon PERS), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 403b defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

Board of Directors (BOD): An elected policy- making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

Board Policy: Guidelines adopted by the board of directors that govern school operations.

Bond or Bond Issue: A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

Budget: A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

Budget Committee: Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

Budget Transfer: Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

Capital Expenditures: Those expenditures which result in the acquisition of or addition to fixed assets.

Capital Outlay: Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

Career and Technical Education (CTE): a term applied to schools, institutions, and educational programs that specialize in the skilled trades, applied sciences, modern technologies, and career preparation.

Carryover: Amount of money remaining at the end of the preceding year and available in the current budget year.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

Chart of Accounts: A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

Commitment: Funds obligated towards a purchase requisition.

Compensation: District provided salary and benefits (see definition for benefits).

Comprehensive Annual Financial Report (CAFR): This document is the “official annual report” of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

Contingency: A special amount budgeted each year for unforeseen expenditures which require board approval in order to be used. Contingency funds not used become part of Ending Fund Balance.

Contract for Services: District form used to pay individuals not otherwise employed by the district.

Debt Service: The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

Deficit: (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Educational Assistant (EA): a classified school employee who does not require a license to teach, who is employed by a school district or education service district and whose assignment consists of and is limited to assisting a licensed teacher.

Education Service District (ESD): a regional education unit in the U.S. state of Oregon. ESDs work to provide the various counties' school districts with a wide array of educational programs and services, many of which are too costly or limited in demand for a single location.

Elementary and Secondary Education Act (ESEA): a cornerstone of President Lyndon B. Johnson’s “War on Poverty”. This law brought education into the forefront of the national assault on poverty and represented a landmark commitment to equal access to quality education. The act provides federal funding to primary and secondary education, with funds authorized for professional development, instructional materials, resources to support educational programs, and parental involvement promotion. The act emphasizes equal access to education, aiming to shorten the achievement gaps between students by providing federal funding to support schools with children from impoverished families.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

Ending Fund Balance: The difference between a fund’s resources and requirements at year end.

English Language Learner (ELL): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language.

English Language Proficiency (ELP): A language minority student’s level of English language skills in listening, speaking, reading, writing, and comprehension.

Equalization: A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

Every Student Succeeds Act (ESSA): The Every Student Succeeds Act (ESSA) is a US law passed in December 2015 that governs the United States K–12 public education policy. The law replaced its predecessor, the No Child Left Behind Act (NCLB), and modified but did not eliminate provisions relating to the periodic standardized tests given to students.

Exempt Employees: Employees not eligible for overtime pay such as administrators, and teachers.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Oregon school districts, by law, must observe a fiscal year that is July 1 through June 30.

Fixed Asset: Tangible property with an estimated life of more than one year.

Food Service Fund (Fund 280): This fund is used to account for the financial activities associated with the district's school lunch program.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Fund: A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

General Operating Fund (Fund 100): Provides for the basic day-to-day operational costs of the district.

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

Governmental Accounting Standards Board (GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

Impact Aid: Impact Aid was designed to assist local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property. The Impact Aid law provides assistance to local

school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other Federal properties. School districts use Impact Aid for a wide variety of expenses, including the salaries of teachers and teacher aides; purchasing textbooks, computers, and other equipment; after school programs and remedial tutoring; advanced placement classes; and special enrichment programs. Most Impact Aid funds are considered general aid to the recipient school districts and may be used in whatever manner they choose, in accordance with state and local requirements. Although most school districts use Impact Aid for current expenditures, funds may also be used for capital expenditures. Payments for Children with Disabilities must be used for the extra costs of educating these children.

Indirect Cost: A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

Individuals with Disabilities Education Act (IDEA): the federal law that supports special education and related service programming for children and youth with disabilities. It was originally known as the Education of Handicapped Children Act, passed in 1975. In 1990, amendments to the law were passed, effectively changing the name to IDEA.

Infinite Visions: The Districts financial, payroll, and HR software.

Levy: (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

Non-Exempt Employees: Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, and service employees.

Object: As specified by the Oregon Department of Education (ODE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided.

Operating Transfers: All inter- fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Oregon Administrative Rule (OAR): the official compilation of rules and regulations having the force of law in the U.S. state of Oregon.

Oregon Assessment of Knowledge and Skills (OAKS):

Oregon Department of Education (ODE): The administrative arm of the Oregon State Board of Education.

Oregon Revised Statute (ORS): the codified body of statutory law governing the U.S. state of Oregon, as enacted by the Oregon Legislative Assembly, and occasionally by citizen initiative. The statutes are subordinate to the Oregon Constitution.

Oregon School Board Association (OSBA): a membership-driven organization whose purpose is to support the governance team - school board members, superintendents and senior administrative staff - in their complex leadership roles.

Oregon School Employee Association (OSEA): a labor union that represents 20,000 educational employees working in Oregon school districts, community colleges, education service districts, Head Start agencies, libraries and park and recreation districts.

Parent Teacher Organization/Parent Teacher Association (PTO/PTA): An organization that brings together the parents of children at a particular school and the teaching staff, intended to maintain good relations and communication between them and often to raise funds for the school.

Permanent Rate Limit: The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Petty Cash: A small fund of cash kept for reimbursement of incidental expenses.

Public Employees Retirement System (PERS): the retirement and disability fund for public employees in the U.S. state of Oregon established in 1946. Employees of the state, school districts, and local governments are eligible for coverage. A health insurance plan for covered retirees was added to the program in 1987.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

PowerSchool: A software package that the district uses to manage student information.

Procurement Card (P-card): A Visa credit card, issued by the Procurement Department via US Bank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

Public Employees' Retirement System (PERS): PERS is a cost-sharing multiple-employer defined benefit pension plan for district employees.

Purchase Order: Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Infinite Visions.

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Request for Proposals (RFP): a business document that announces and provides details about a project, as well as solicits bids from contractors who will help complete the project.

Reserve Fund: Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

Revenue: Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

Salary: The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

School Improvement Plan (SIP): a road map that sets out the changes a school needs to make to improve the level of student achievement, and shows how and when these changes will be made.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

State School Fund (SSF): The State School Fund shall consist of moneys appropriated by the Legislative Assembly, moneys transferred from the Education Stability Fund and the Oregon Marijuana Account and moneys received as gifts, grants, donations and other moneys from public and private sources.

STEM: Science, Technology, Engineering, and Math

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

Student Body Fund Accounts: A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

Supplement Budget: A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

Supplies: Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

Talented and Gifted (TAG): Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

Unappropriated ending Fund Balance (UEFB): Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

W-9: IRS form to request a taxpayer identification number.