

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

FY 2019 – 2020 ADOPTED BUDGET

ABOUT THE BUDGET COVER



The cover of the FY2019-20 budget document features artwork created by students from Madras High School and Warm Springs K-8 Academy.

The Board of Directors congratulates Inez Bradley
as one of the featured artists from
Warm Springs K-8 Academy.





FY 2019 – 2020 ADOPTED BUDGET

Ken Parshall, Superintendent

Martha Bewley, Chief Financial Officer

June 24th, 2019

Mission and Vision

The Mission of the Jefferson County School District 509-J is:

Uniting to Empower Culturally-Enhanced Learners to Shape the World

Our mission powerfully and concisely states the purpose and the reason that our school system exists. It is the starting point for all decisions regarding curriculum, instruction, policies, practices, and all matters of importance. Our school district is unique in that it represents multiple cultures. As the world becomes smaller, understanding and acceptance of multiple cultures help us live and grow in harmony.

Therefore, the Jefferson County School District 509-J recognizes our diversity as a strength to be nurtured.



Jefferson County School District 509-J
FY 2019-2020

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Financial Section

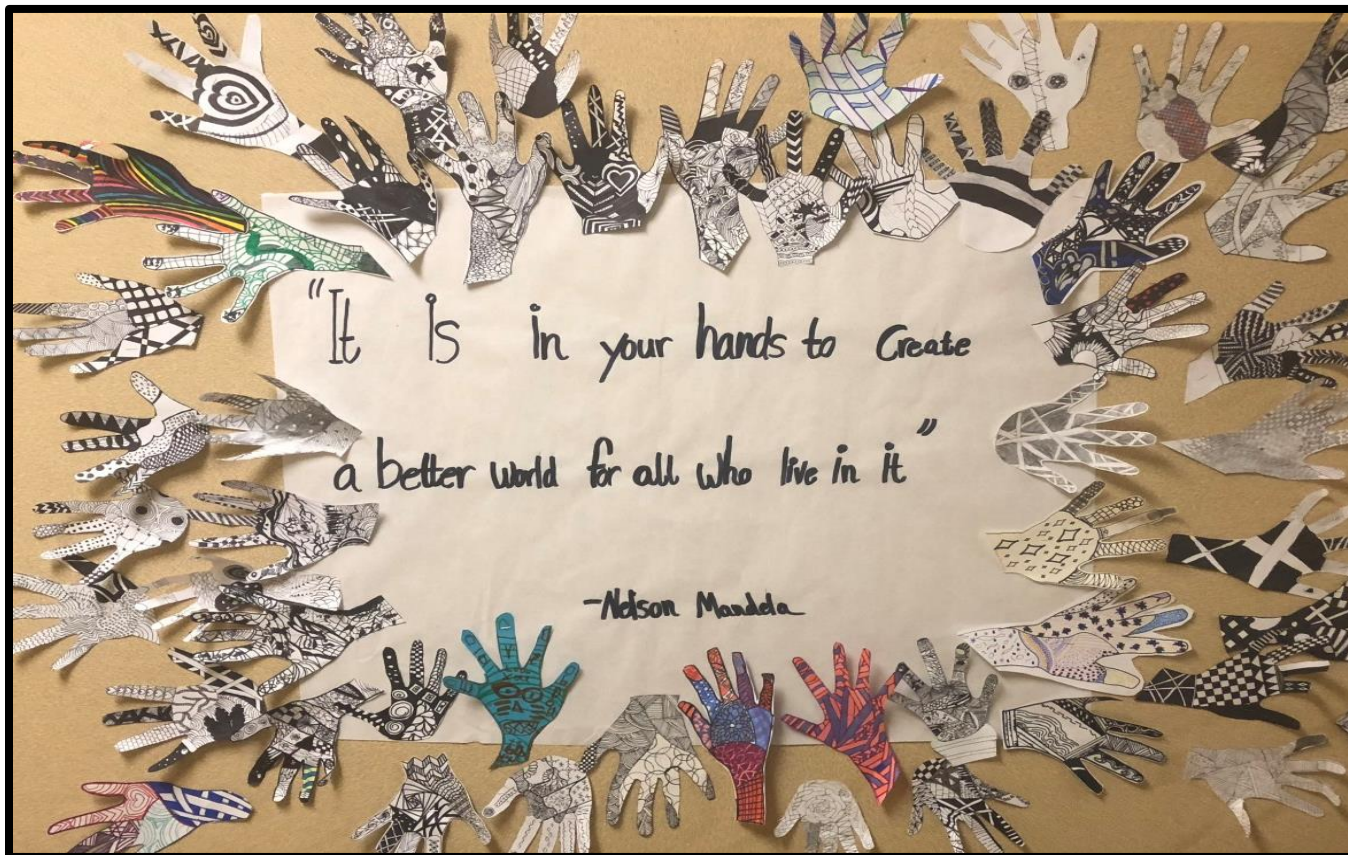
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Organizational Section





Jefferson County School District 509-J Board Members



Laurie Danzuka
Board Member
Term Expires: 06/30/2021



Tom Norton Jr.
Board Member
Term Expires: 06/30/2021



Courtney Snead
Board Chair
Term Expires: 06/30/2019



Stan Sullivan
Board Vice Chair
Term Expires: 06/30/2019



Jamie Hurd
Board Member
Term Expires: 06/30/2021



School Board of Directors

Superintendent

District Directors

HR & Operation Randy Bryant

HR Coordinator

Maintenance

Transportation

Food Service

Finance Martha Bewley

Curriculum Melinda Boyle

Special Programs Barbara Garland

Nursing



Courtney Snead (**Board Chair**), Jamie Hurd, Laurie Danzuka, Tom Norton Jr., Stan Sullivan (**Board Vice Chair**)

District Administrators

Buff Elementary
Principal: Billie Jo White

Madras Elementary
Principal: Chris Wyland

Metolius Elementary
Principal: Adam Dietrich

Big Muddy School
Principal: Melinda Boyle

Warm Spring K-8 Academy
Principal: Greg Cole

Jefferson County Middle School
Principal: Simon White

Madras High School
Principal: Mark Neffendorf & HD Weddell

Bridges High School
Principal: Nate Tyler



Budget Committee Members

FY 2019 – 2020

POSITION	First Name	Last Name	City	State	Zip	Term Expires
Board Member	Tom	Norton, Jr.	Madras	OR	97741	6/30/2021
Board Member	Laurie	Danzuka	Warm Springs	OR	97761	6/30/2021
Board Member	Jamie	Hurd	Madras	OR	97741	6/30/2021
Board Chair	Courtney	Snead	Madras	OR	97741	6/30/2019
Board Vice Chair	Stan	Sullivan	Madras	OR	97741	6/30/2019
Budget Committee Member	Casandra	Moses	Madras	OR	97741	6/30/2019
Budget Committee Member	Lee	Baggett	Madras	OR	97741	6/30/2019
Budget Committee Member	Jim	Hutchins	Madras	OR	97741	6/30/2020
Budget Committee Member	Rolando	Mendez	Madras	OR	97741	6/30/2020
Budget Committee Member	Ken	Stout	Madras	OR	97741	6/30/2020



Budget Calendar

FY 2019-2020

June 11, 2018

REGULAR SCHOOL BOARD MEETING

- Approve FY19-20 Budget Calendar

August 20, 2018

REGULAR SCHOOL BOARD MEETING

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

April 8, 2019

BUDGET COMMITTEE WORK SESSION 5:30PM

- Budget 101 and discussion on projected budget situation for the District.

April 10, 2019

Publish First Notice of the First Meeting of the Budget Committee in the “Madras Pioneer” (ORS 290.426).
(Notice to be published no earlier than 30 days prior to the first meeting)

April 15, 2019

PROPOSED BUDGET DOCUMENT COMPLETED

April 17, 2019

Publish Second Notice of the First Meeting of the Budget Committee in the “Madras Pioneer” (ORS 290.426).
(Notice to be published no later than 5 days prior to the first meeting)

April 22, 2019

FIRST BUDGET COMMITTEE MEETING 5:30PM

- 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.

May 13, 2019

SECOND BUDGET COMMITTEE MEETING 5:30PM

- Budget Committee holds public meeting.
- Receive questions and comments from citizens.

May 29, 2019

Publish Notice of Budget Hearing in “Madras Pioneer” (ORS 294.448).

June 10, 2019

REGULAR SCHOOL BOARD MEETING

- Public hearing on the FY 2019-20 budget (ORS 294.453).
- Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.

July 15, 2019

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 15, 2019

Submission of electronic budget revenues and expenditures to the Oregon Department of Education.



Jefferson County School District 509-J
445 SE Buff Street, Madras, OR 97741

TEL (541) 475-6192 FAX (541) 475-6856

OFFICE OF THE SUPERINTENDENT

Ken Parshall, Superintendent

Martha Bewley, Chief Financial Officer

Melinda Boyle, Curriculum & Instruction Director

Barbara Garland, Special Programs Director

Randy Bryant, Human Resources & Operations Director

BUDGET MESSAGE

FY 2019-2020

INTRODUCTION

This message begins the budget process for the 2019-20 School Year.

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 2019-2020.

The Jefferson County School District 509-J ("the District") was formed in 1963 and serves approximately 3,000 students through one of the four elementary schools, two K-8 school, middle school and two high school that it currently operates. The District currently employs a total of 674 full-time, part-time and substitute employees.

This Proposed 2019-2020 \$65,660,905 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 2019-20 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.

BUDGET MESSAGE

FY 2019-2020

New investments in the budget for 2019-20 include:

- Two elementary music teachers
- A secondary math instructional coach
- Professional learning community facilitator and school learning coordinator stipends
- One additional student day
- Class size ratio reduction for kindergarten to 22 students from 25 students
- Transportation staff increase for WS K-8 Greely Heights bus route
- American Sign Language interpreter position
- Purchase of 2 buses and 1 additional student transportation vehicle

CHALLENGES

Challenges we face in the upcoming budget:

- The significant increased PERS costs (from 25.61% and 30.94% to 30.10% and 35.55% for OPSRP and Tier I/II, respectively) which are scheduled to go into effect in July, 2019.
- Pending legislation with potential financial impact.

BUDGET MESSAGE

FY 2019-2020

CONCLUSION

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,

A handwritten signature in purple ink that reads "Ken Parshall".

Ken Parshall

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Budget Assumptions

FYE JUNE 30, 2020

October 1st Enrollment						
<u>Enrollment</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Estimated</u>
Kindergarten	263	237	263	256	260	254
Grades 1-5	1253	1246	1273	1269	1221	1230
Grades 6-8	640	615	632	663	697	700
Grades 9-12						
Bridges High School			130	118	118	124
Madras High School	727	712	653	677	648	647
Advanced Diploma	17	30	6	0	0	0
Heart of Oregon			26	9	7	8
MHS - Alternative	73	79				
Total Students	<u>2973</u>	<u>2919</u>	<u>2983</u>	<u>2992</u>	<u>2951</u>	<u>2963</u>
ADMw	3,717	3,819	3,911	3,881	3,829	3,888

Class Size Ratios

Kindergarten	23	Grades 4	24
Grade 1	24	Grades 5	25
Grade 2	24	Middle School	25
Grade 3	27	High School	24

ADMw	3,888
State School Fund (SSF)	\$8.872 Billion
JCSD 509-J Share of SSF	\$33,036,748
Property Taxes	Included in SSF at \$4,687,000
Beginning General Fund Balance	\$8,447,000 used as a resource
Ending General Fund Balance	\$6,294,812 used as a planned reserve
Salaries	Licensed: Full step increase as of July 1, 2019 and 190 days licensed calendar with 169 student contact days. Classified: Full step increases as of July 1, 2019. 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 \$1,305 month (\$30/month increase from 2018-2019)



Madras High School
Grades 9-12
Projected Enrollment: 655



Warm Springs Academy
Grades K-8
Projected Enrollment: 631



Jefferson County Middle School
Grades 6-8
Projected Enrollment: 496



Bridges High School
Grades 9-12
Projected Enrollment: 124



Madras Elementary
Grades K-5
Projected Enrollment: 419

FY 2019 – 2020 Projected Enrollment: 2,963

Jefferson County School District 509-J provides education for grades K-12



Buff Elementary
Grades K-5
Projected Enrollment: 328

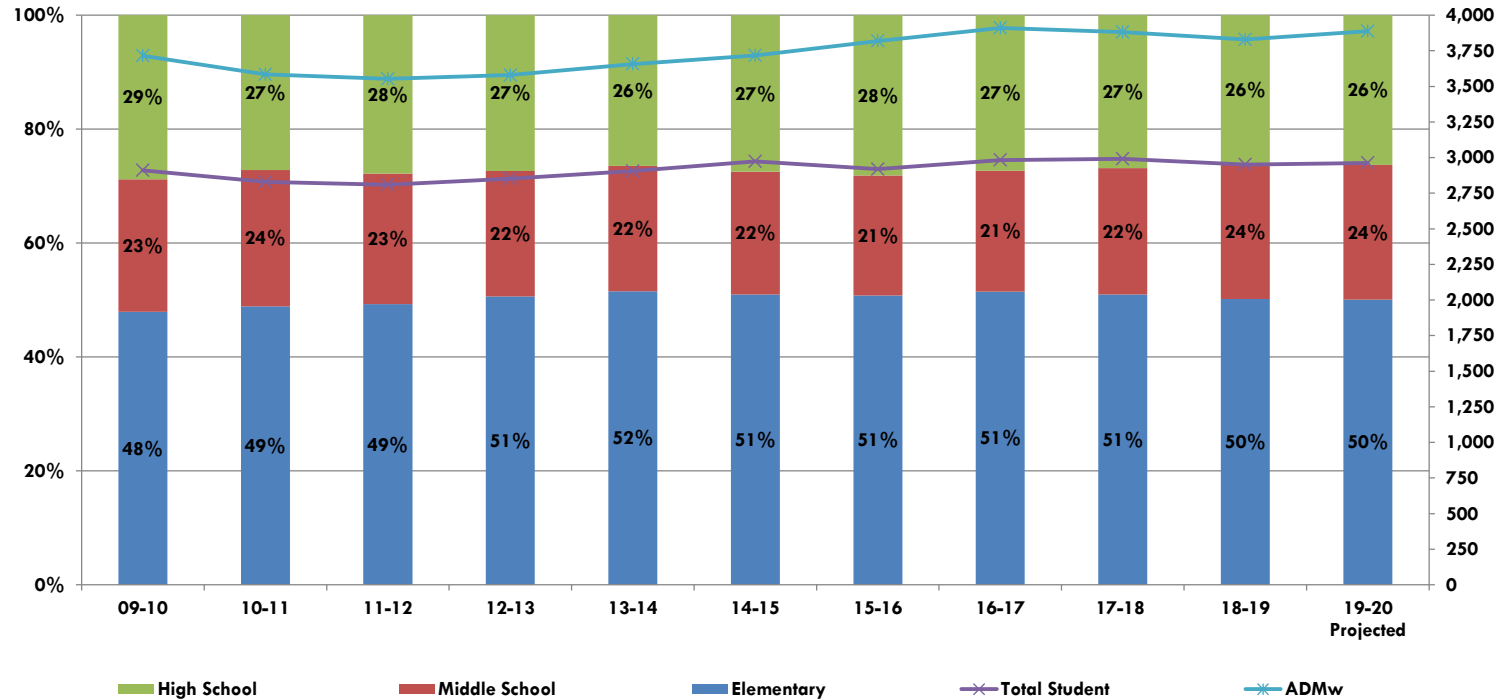


Metolius Elementary
Grades K-5
Projected Enrollment: 299

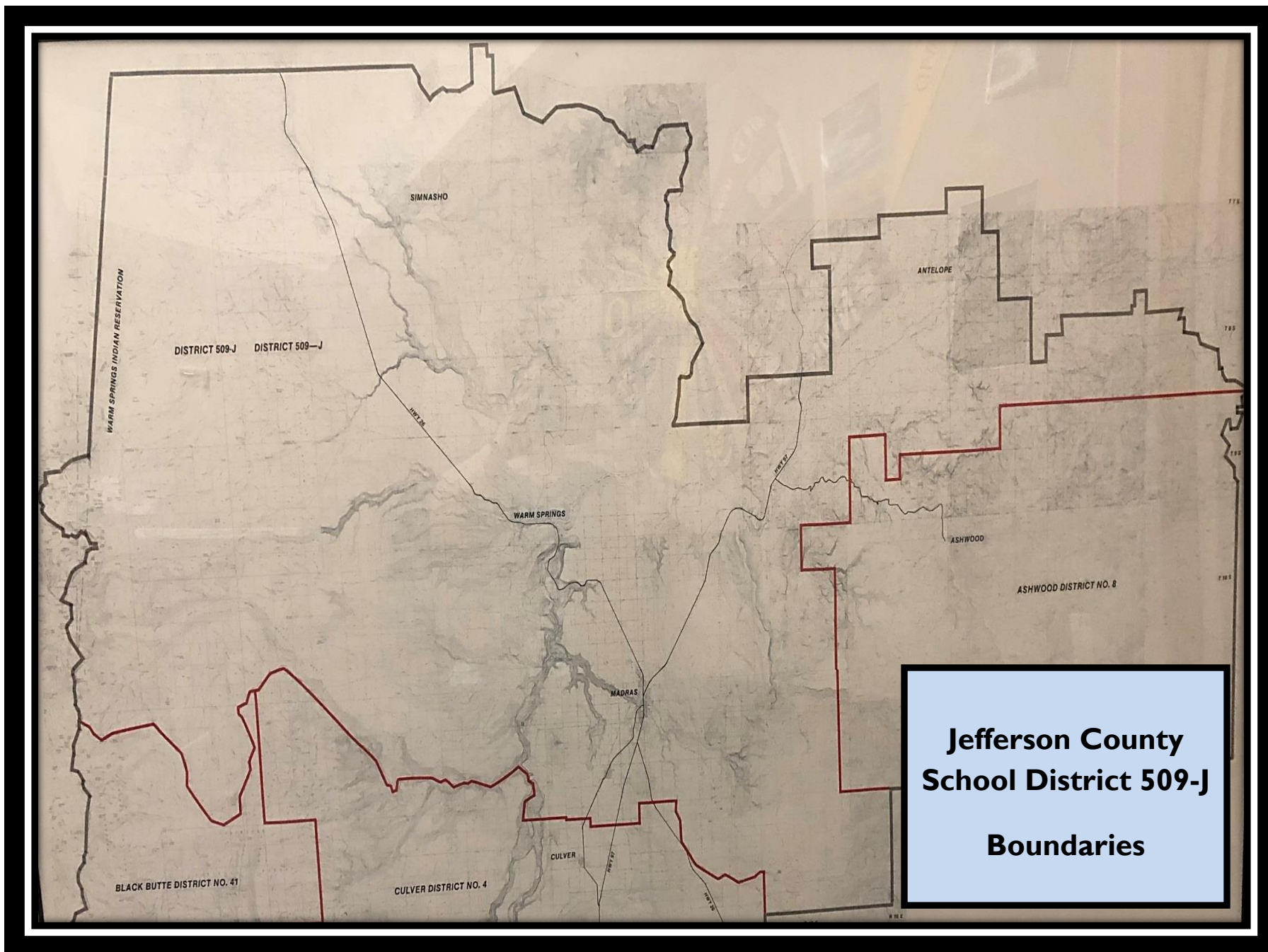


Big Muddy School
Grades K-8
Projected Enrollment: 11

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STUDENT ENROLLMENT TREND AS OF OCTOBER 1, 2018
FYE JUNE 30, 2020



ENROLLMENT	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20 Projected
Elementary	1,396	1,383	1,384	1,445	1,497	1,516	1,483	1,536	1,525	1,481	1,484
Middle School	677	677	644	628	639	640	615	632	663	697	700
High School	838	769	782	780	769	817	821	815	804	773	779
Total	2,911	2,829	2,810	2,853	2,905	2,973	2,919	2,983	2,992	2,951	2,963
ADMw	3,715	3,584	3,553	3,579	3,658	3,717	3,819	3,911	3,881	3,829	3,888



CLASSIFICATION OF REVENUES

Revenues are classified according to source. They are generally divided into five groups.

1000 - Local Sources

These revenues are derived from sources within our school district. Examples include: investment earnings, property taxes, and fees to participate.

2000 - Intermediate Sources

Revenues derived from county level government agencies and the Education Service District.

3000 - State Sources

Revenues from the state or through the state including State School Support or state grants-in-aid.

4000 - Federal Sources

Revenues include restricted and unrestricted grants-in-aid from the federal government.

5000 - Other Sources

Other revenues not classified above include debt financing, transfers and beginning fund balance.



DEFINITION OF EXPENDITURES

1000 – Instruction

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are expenditures for classroom instructional supplies and materials as well as costs for instruction services and payments to private alternative learning programs.

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 and, to a lesser degree, community services. Support services exist to sustain and enhance instruction, and would not exist if not for instructional programs.

3000 – Enterprise and Community Services

Activities which are not directly related to student instruction. These include services such as community recreation programs, food services, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community.

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 and conduit-type transfers from one fund to another fund.

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 to the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

DEFINITION OF OBJECTS

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

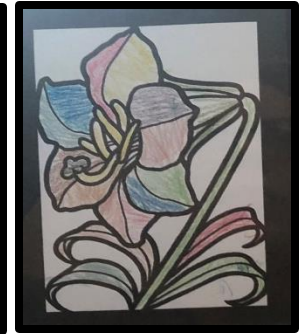
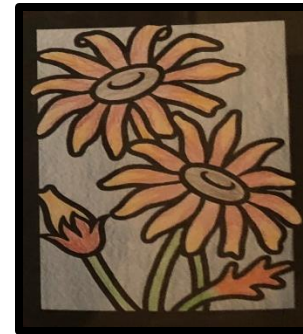
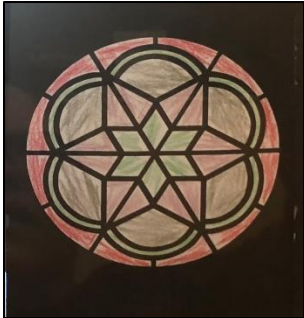
Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

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.



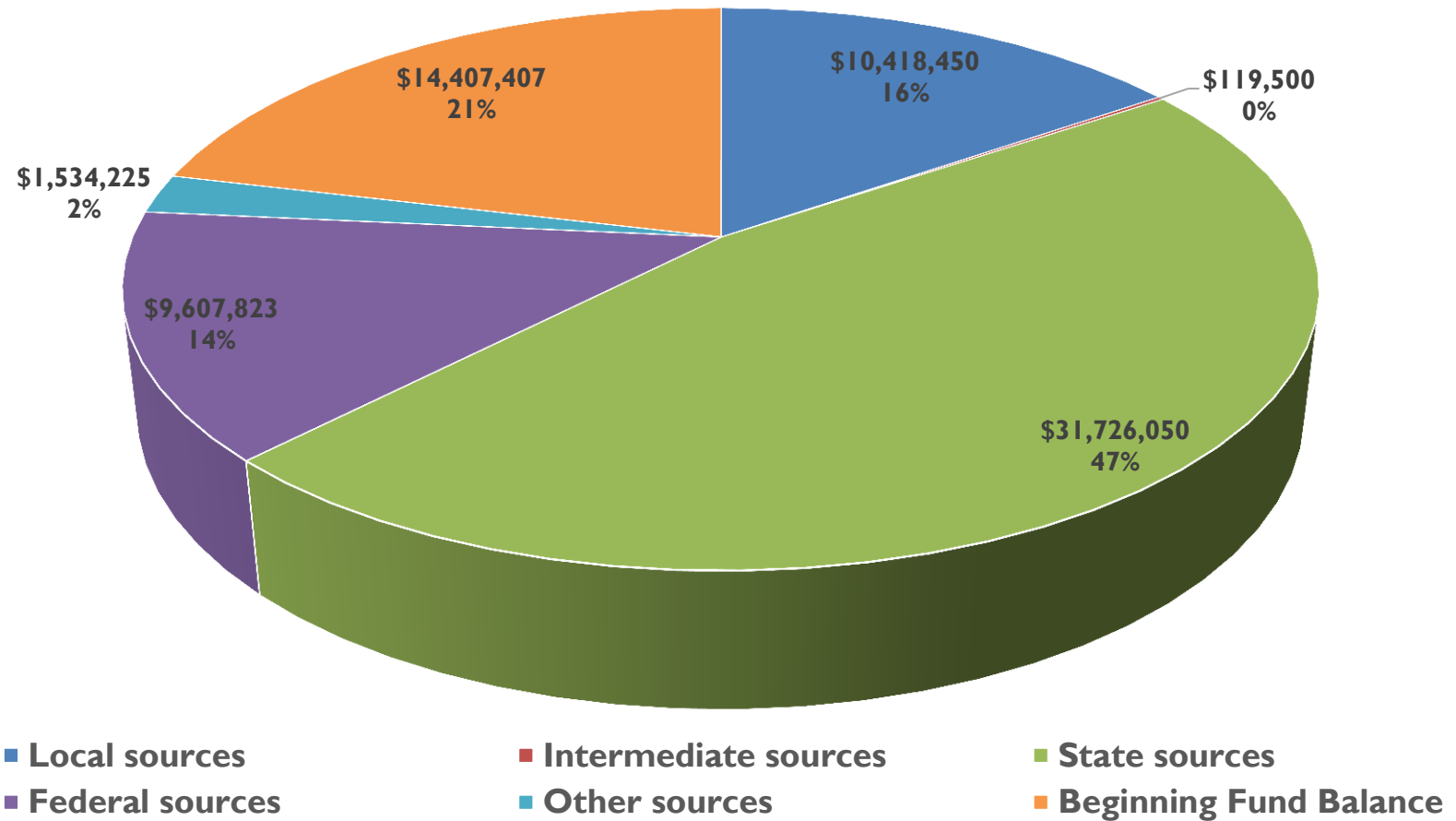
Financial Section



JEFFERSON COUNTY SCHOOL DISTRICT 509-J

REVENUE SUMMARY - ALL FUNDS

FYE JUNE 30, 2020

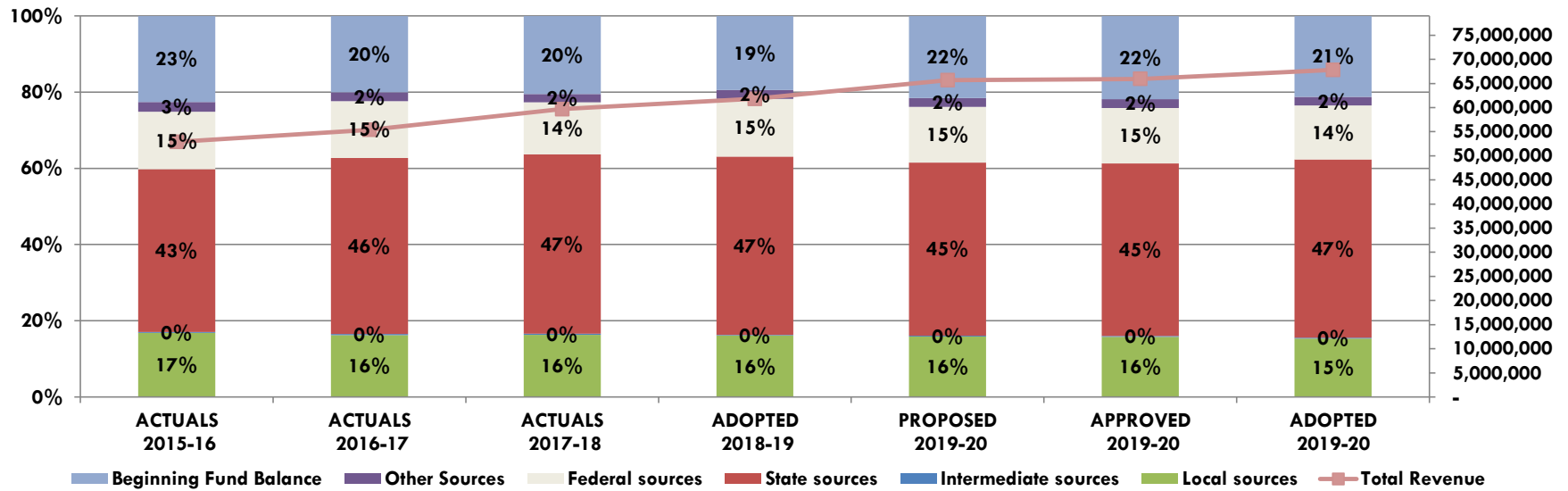


JEFFERSON COUNTY SCHOOL DISTRICT 509-J

REVENUE SUMMARY - ALL FUNDS

FYE JUNE 30, 2020

ALL FUNDS



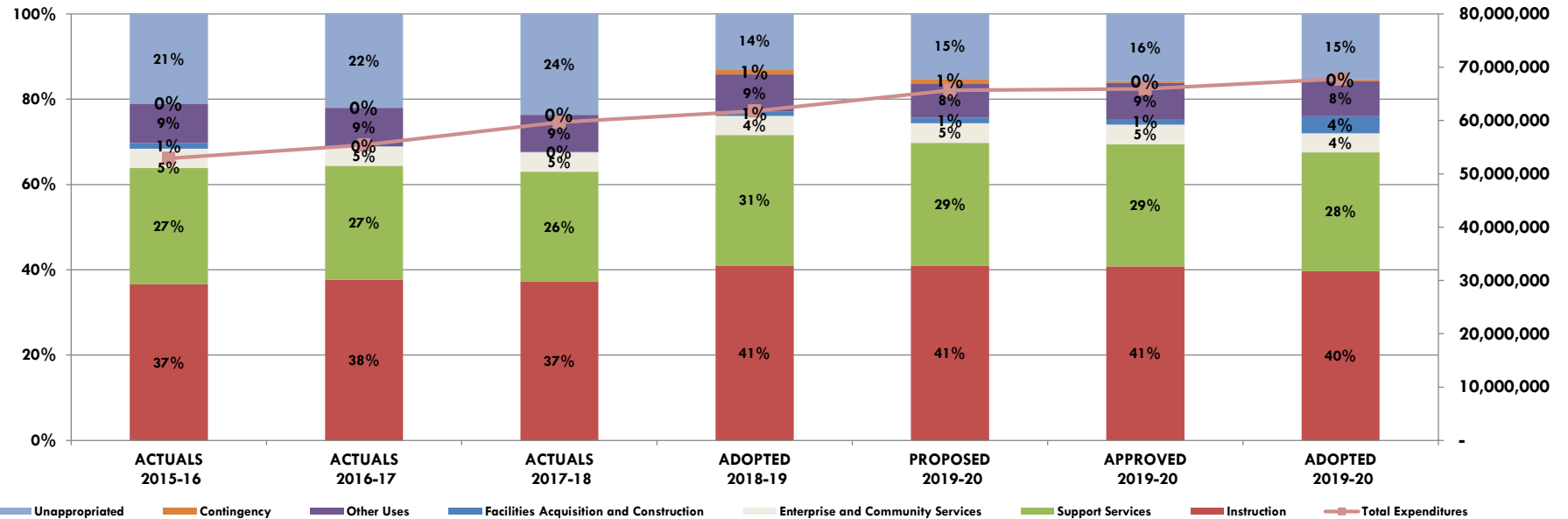
REVENUES	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Local sources	8,895,223	8,986,849	9,729,729	9,964,775	10,418,450	10,418,450	10,418,450
Intermediate sources	139,409	152,938	172,965	119,589	119,500	119,500	119,500
State sources	22,575,585	25,620,838	28,099,307	28,920,250	29,857,500	29,857,500	31,726,050
Federal sources	7,972,360	8,271,405	8,138,855	9,333,391	9,607,823	9,607,823	9,607,823
Other Sources	1,349,267	1,262,224	1,332,102	1,441,808	1,534,225	1,534,225	1,534,225
Beginning Fund Balance	11,961,435	11,112,500	12,210,090	12,026,195	14,123,407	14,407,407	14,407,407
TOTAL RESOURCES	52,893,279	55,406,754	59,683,047	61,806,008	65,660,905	65,944,905	67,813,455

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

EXPENDITURES SUMMARY - ALL FUNDS

FYE JUNE 30, 2020

ALL FUNDS



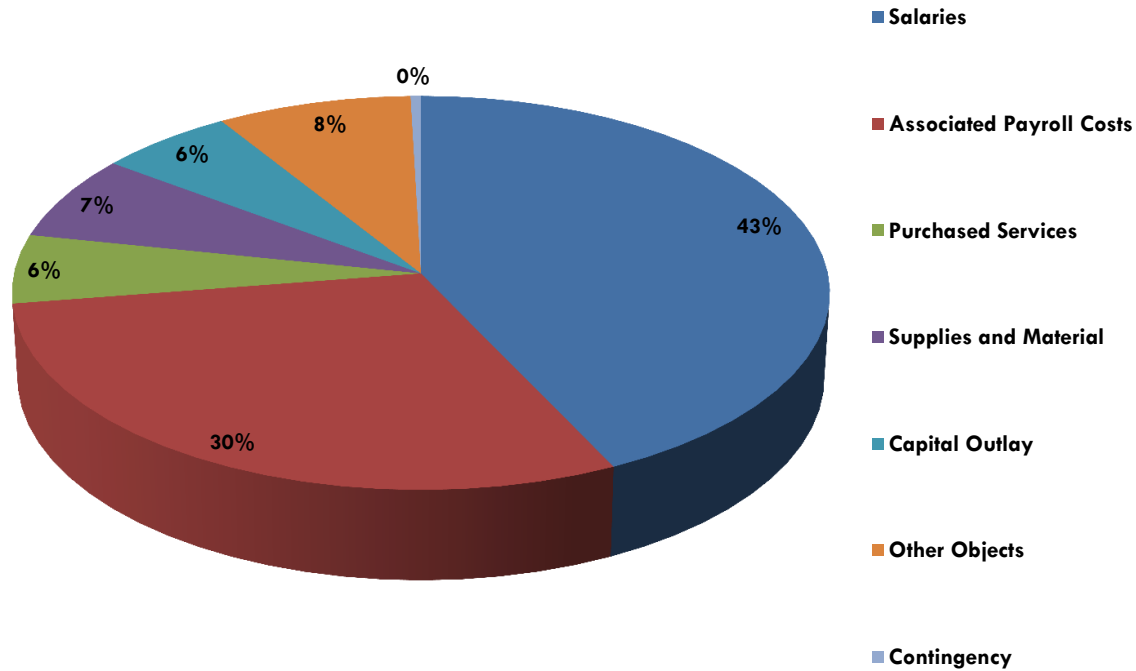
FUNCTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Instruction	19,353,670	20,852,268	22,181,609	25,333,363	26,898,552	26,898,552	26,898,552
Support Services	14,420,458	14,818,441	15,439,338	18,946,872	18,901,582	18,901,582	18,901,582
Enterprise and Community Services	2,410,157	2,510,071	2,688,014	2,747,126	3,048,587	3,048,587	3,048,587
Facilities Acquisition and Construction	694,047	23,516	83,103	616,300	841,660	841,660	2,710,210
Other Uses	4,902,447	4,992,368	5,158,364	5,403,573	5,616,433	5,616,433	5,616,433
Contingency	-	-	-	250,000	250,000	250,000	250,000
Unappropriated	11,112,500	12,210,090	14,132,620	8,508,774	10,104,091	10,388,091	10,388,091
Total Expenditures	52,893,279	55,406,754	59,683,047	61,806,008	65,660,905	65,944,905	67,813,455

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

ADOPTED ALL FUNDS EXPENDITURES BY OBJECT

FYE JUNE 30, 2020

2019 - 20 All Funds



OBJECT	ADOPTED 2019-20
Salaries	23,982,595
Associated Payroll Costs	16,574,695
Purchased Services	3,160,248
Supplies and Material	3,898,235
Capital Outlay	3,289,083
Other Objects	4,736,283
Contingency	250,000
Total Expenditures	55,891,139 *

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2020

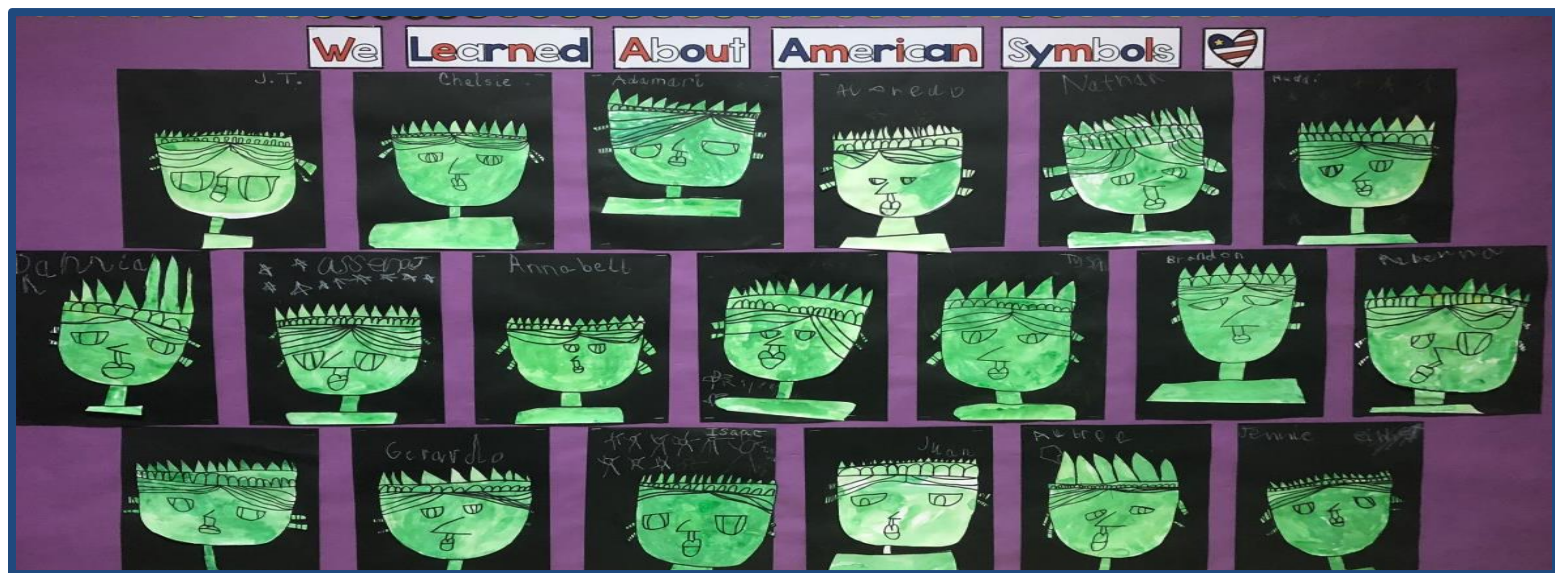
	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES					
Local sources	7,038,439	569,786	2,810,225	-	10,418,450
Intermediate sources	115,000	4,500	-	-	119,500
State sources	28,286,748	1,570,752	-	1,868,550	31,726,050
Federal sources	2,778,875	6,828,948	-	-	9,607,823
TOTAL REVENUE	38,219,062	8,973,986	2,810,225	1,868,550	51,871,823
EXPENDITURES					
Instruction	22,675,579	4,222,973	-	-	26,898,552
Support services	16,759,907	2,141,675	-	-	18,901,582
Enterprise and community services	166,324	2,882,263	-	-	3,048,587
Facilities acquisition and construction	656,660	185,000	-	1,868,550	2,710,210
Debt service	-	-	4,082,208	-	4,082,208
Contingency	250,000	-	-	-	250,000
TOTAL EXPENDITURES	40,508,470	9,431,911	4,082,208	1,868,550	55,891,139
REVENUES OVER (UNDER)					
EXPENDITURES	(2,289,408)	(457,925)	(1,271,983)	-	(4,019,316)

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2020

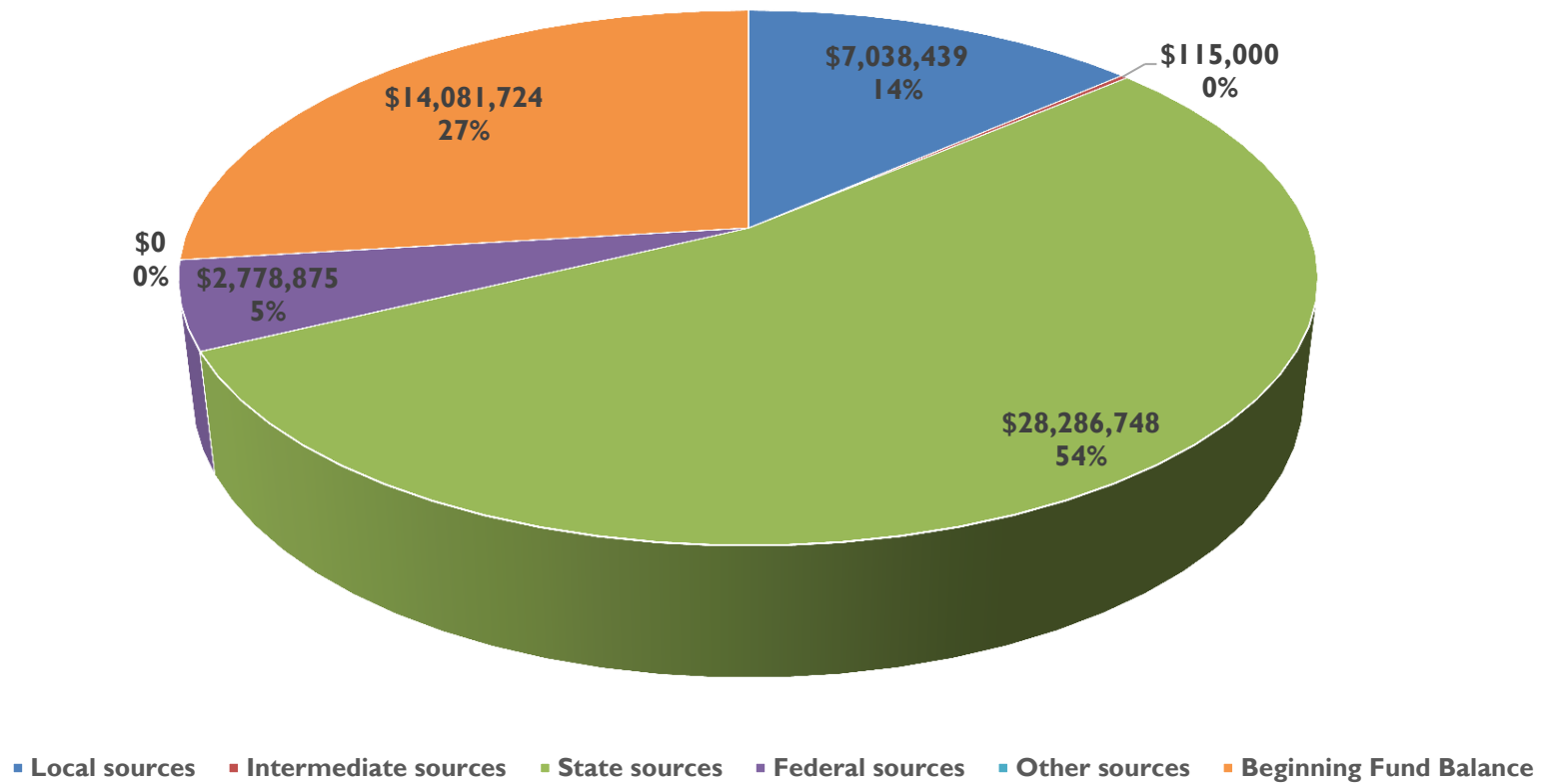
	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
OTHER FINANCING SOURCES (USES)					
Operating transfers in	863,500	318,144	1,228,930	-	2,410,574
Operating transfers out	(2,397,725)	(12,849)	-	-	(2,410,574)
TOTAL OTHER FINANCING SOURCES (USES)	(1,534,225)	305,295	1,228,930	-	-
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(3,823,633)	(152,630)	(43,053)	-	(4,019,316)
FUND BALANCE, JULY 1	14,081,724	282,630	43,053	-	14,407,407
FUND BALANCE, JUNE 30	10,258,091	130,000	-	-	10,388,091

GENERAL FUND

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.



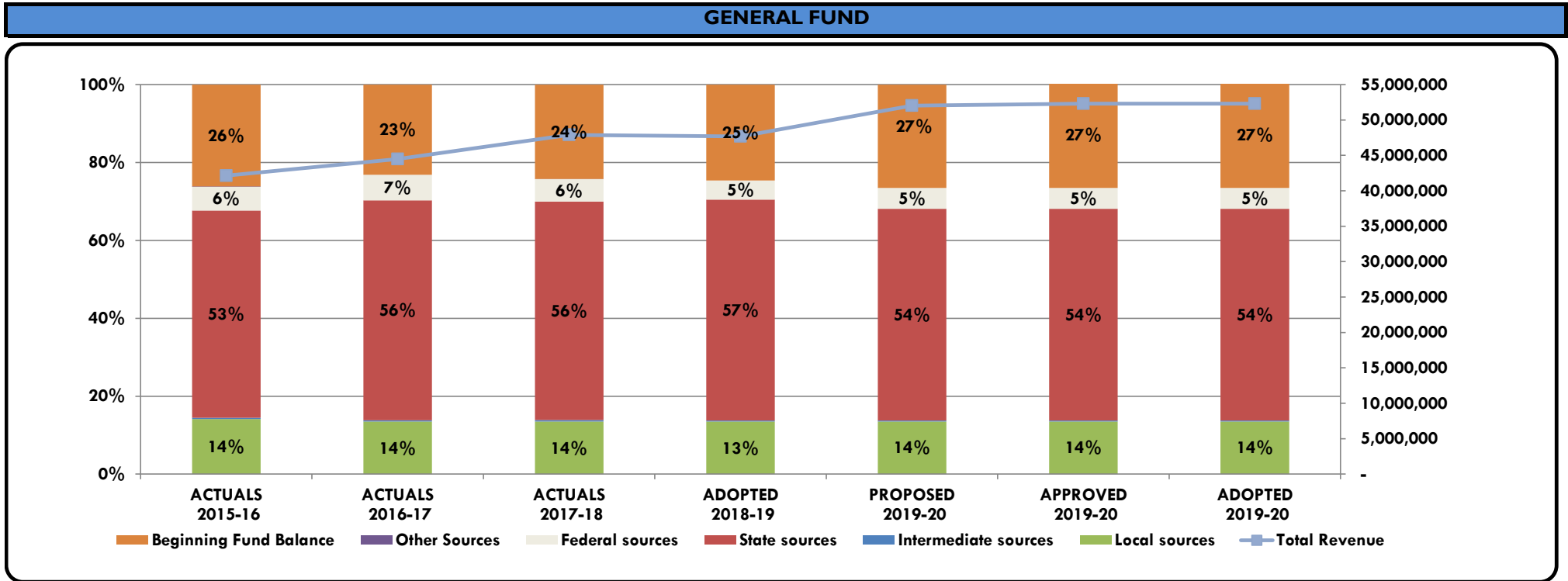
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2020



JEFFERSON COUNTY SCHOOL DISTRICT 509-J

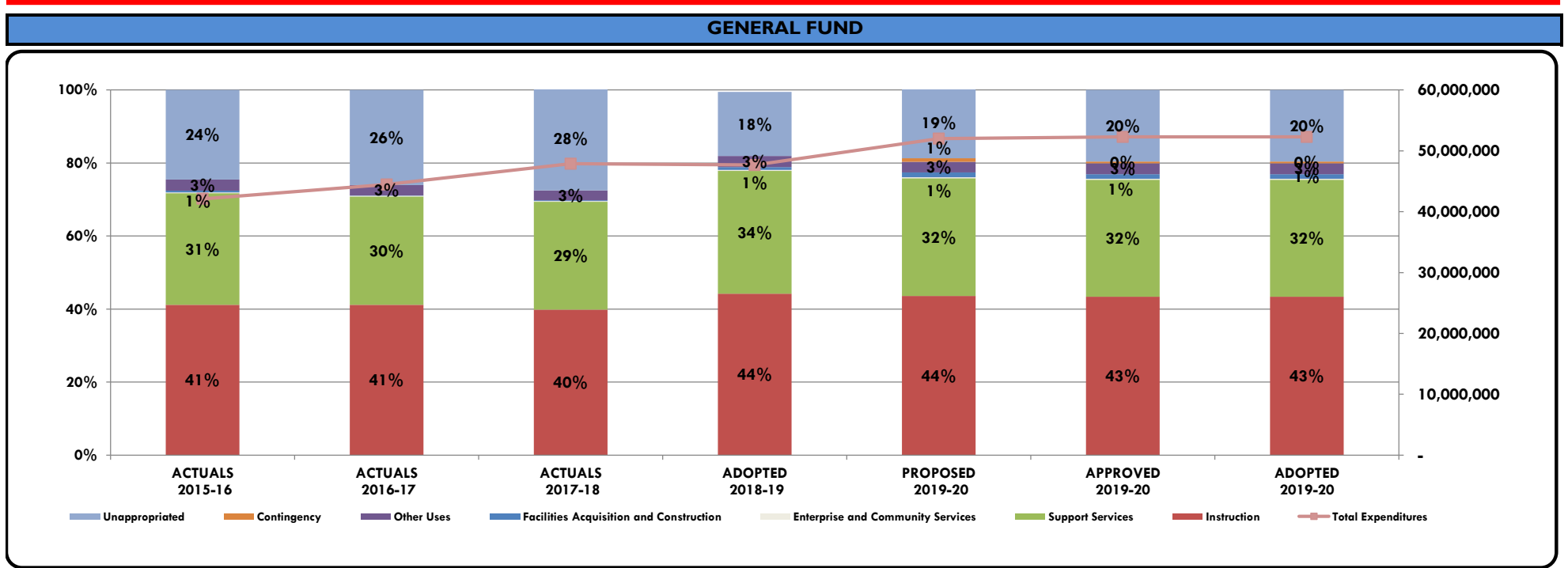
SUMMARY OF REVENUES - GENERAL AND GENERAL SUB FUNDS

FYE JUNE 30, 2020



REVENUES	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Local sources	5,969,305	6,009,783	6,471,801	6,428,580	7,038,439	7,038,439	7,038,439
Intermediate sources	123,543	142,193	166,610	115,000	115,000	115,000	115,000
State sources	22,424,017	25,101,191	26,878,245	27,044,755	28,286,748	28,286,748	28,286,748
Federal sources	2,541,497	2,917,574	2,763,856	2,351,875	2,778,875	2,778,875	2,778,875
Other Sources	60,169	-	22,859	-	-	-	-
Beginning Fund Balance	11,008,658	10,312,249	11,596,638	11,728,804	13,797,724	14,081,724	14,081,724
TOTAL REVENUE	42,127,190	44,482,990	47,900,009	47,669,014	52,016,786	52,300,786	52,300,786

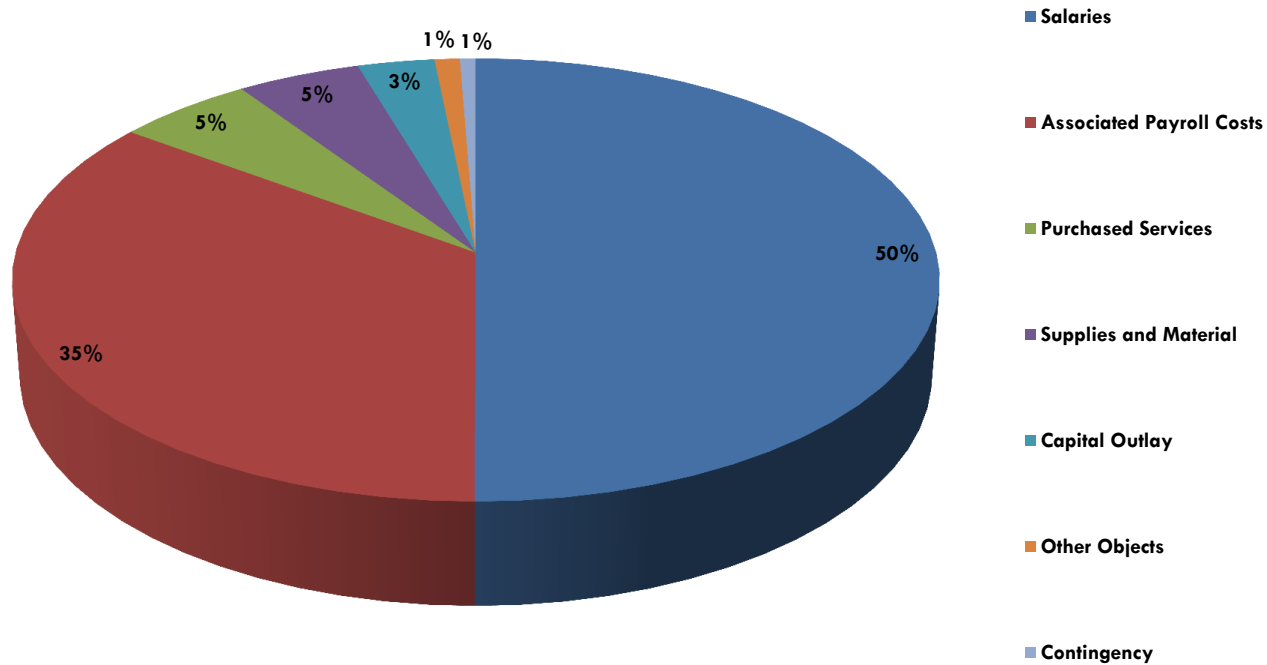
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXPENDITURES SUMMARY - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2020



FUNCTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Instruction	17,352,232	18,325,262	19,099,438	21,069,358	22,675,579	22,675,579	22,675,579
Support Services	12,858,742	13,188,187	13,650,710	16,030,883	16,759,907	16,759,907	16,759,907
Enterprise and Community Services	103,306	87,163	108,866	124,134	166,324	166,324	166,324
Facilities Acquisition and Construction	211,562	23,517	83,104	376,300	656,660	656,660	656,660
Other Uses	1,289,098	1,262,224	1,309,243	1,441,808	1,534,225	1,534,225	1,534,225
Contingency	-	-	-	250,000	250,000	250,000	250,000
Unappropriated	10,312,249	11,596,638	13,648,648	8,376,531	9,974,091	10,258,091	10,258,091
Total Expenditures	42,127,190	44,482,990	47,900,009	47,669,014	52,016,786	52,300,786	52,300,786

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED GENERAL AND GENERAL SUB FUNDS EXPENDITURES BY OBJECT
FYE JUNE 30, 2020

2019 - 20 General Fund



OBJECT	ADOPTED 2019-20
Salaries	20,264,571
Associated Payroll Costs	14,206,287
Purchased Services	2,192,213
Supplies and Material	1,968,641
Capital Outlay	1,224,533
Other Objects	402,225
Contingency	250,000
Total Expenditures	40,508,470 *

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2020

	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
REVENUES							
Local sources	5,969,305	6,009,783	6,471,801	6,428,580	7,038,439	7,038,439	7,038,439
Intermediate sources	123,543	142,193	166,610	115,000	115,000	115,000	115,000
State sources	22,424,017	25,101,191	26,878,245	27,044,755	28,286,748	28,286,748	28,286,748
Federal sources	2,541,497	2,917,574	2,763,856	2,351,875	2,778,875	2,778,875	2,778,875
TOTAL REVENUE	31,058,363	34,170,741	36,280,512	35,940,210	38,219,062	38,219,062	38,219,062
EXPENDITURES							
Instruction	17,352,232	18,325,262	19,099,438	21,069,358	22,675,579	22,675,579	22,675,579
Support Services	12,858,742	13,188,187	13,650,710	16,030,883	16,759,907	16,759,907	16,759,907
Enterprise and Community Services	103,306	87,163	108,866	124,134	166,324	166,324	166,324
Facilities Acquisition and Construction	211,562	23,517	83,104	376,300	656,660	656,660	656,660
Debt Service	-	-	-	-	-	-	-
Contingency	-	-	-	250,000	250,000	250,000	250,000
TOTAL EXPENDITURES	30,525,842	31,624,128	32,942,117	37,850,675	40,508,470	40,508,470	40,508,470
REVENUES OVER (UNDER) EXPENDITURES	532,521	2,546,613	3,338,395	(1,910,465)	(2,289,408)	(2,289,408)	(2,289,408)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	2,264,327	1,397,724	1,584,900	804,400	863,500	863,500	863,500
Operating transfers out	(3,553,425)	(2,659,948)	(2,894,143)	(2,246,208)	(2,397,725)	(2,397,725)	(2,397,725)
Gain (loss) on sale of capital assets	60,169	-	22,859	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,228,929)	(1,262,224)	(1,286,384)	(1,441,808)	(1,534,225)	(1,534,225)	(1,534,225)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(696,408)	1,284,389	2,052,011	(3,352,273)	(3,823,633)	(3,823,633)	(3,823,633)
FUND BALANCE, JULY 1	11,008,658	10,312,249	11,596,638	11,728,804	13,797,724	14,081,724	14,081,724
FUND BALANCE, JUNE 30	10,312,249	11,596,638	13,648,648	8,376,531	9,974,091	10,258,091	10,258,091

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2020

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
REVENUES			
Local sources	6,900,739	137,700	7,038,439
Intermediate sources	45,000	70,000	115,000
State sources	28,049,748	237,000	28,286,748
Federal sources	2,778,875	-	2,778,875
TOTAL REVENUE	37,774,362	444,700	38,219,062
EXPENDITURES			
Instruction	22,310,579	365,000	22,675,579
Support Services	14,936,846	1,823,061	16,759,907
Enterprise and Community Services	31,400	134,924	166,324
Facilities Acquisition and Construction	-	656,660	656,660
Debt Service	-	-	-
Contingency	250,000	-	250,000
TOTAL EXPENDITURES	37,528,825	2,979,645	40,508,470
REVENUES OVER (UNDER) EXPENDITURES	245,537	(2,534,945)	(2,289,408)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	863,500	863,500
Operating transfers out	(2,397,725)	-	(2,397,725)
TOTAL OTHER FINANCING SOURCES (USES)	(2,397,725)	863,500	(1,534,225)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(2,152,188)	(1,671,445)	(3,823,633)
FUND BALANCE, JULY 1	8,447,000	5,634,724	14,081,724
FUND BALANCE, JUNE 30	6,294,812	3,963,279	10,258,091

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2020

OBJECT	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
1111	CURRENT YEAR'S TAXES*	3,972,271	4,070,846	4,196,715	4,369,950	4,687,000	4,687,000	4,687,000
1112	PRIOR YEAR'S TAXES*	140,266	119,102	107,155	154,050	-	-	-
1113	COUNTY TAX SALES FOR BACK TAXES*	6,203	12,067	21,770	-	-	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	72,522	33,621	35,840	30,000	30,000	30,000	30,000
1414	TRANSPORTATION FEES FOR FOSTER CHILDREN	-	-	4,484	-	-	-	-
1415	TRANSPORTATION FEES IN DISTRICT	32,959	30,125	117,392	30,000	30,000	30,000	30,000
1510	INTEREST ON INVESTMENTS	97,320	160,413	286,747	189,850	402,850	402,850	402,850
1710	ADMISSIONS	20,312	13,212	21,136	20,000	20,000	20,000	20,000
1910	BUILDING & EQUIPMENT RENTALS REVENUE	62,893	65,486	69,416	61,651	64,600	64,600	64,600
1920	DONATIONS/CONTRIBUTIONS	19	-	100	-	-	-	-
1980	FEES CHARGED TO GRANTS	188,963	99,583	139,402	134,371	234,682	234,682	234,682
1990	MISCELLANEOUS REVENUE	66,305	34,126	22,010	20,000	20,000	20,000	20,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	67,936	37,196	50,551	40,000	40,000	40,000	40,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	46,878	71,122	63,234	50,000	100,000	100,000	100,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	1,270	-	40	-	-	-	-
1994	FINGERPRINTING CHARGES	3,781	4,258	5,084	5,000	5,000	5,000	5,000
1995	MEDICAID	29,758	38,727	60,560	24,500	35,000	35,000	35,000
1996	EMPLOYEE WELLNESS FEES	195	65	660	500	600	600	600
1997	PAY TO PLAY	10,919	5,875	4,905	6,000	6,000	6,000	6,000
1998	E-RATE REVENUE	115,828	131,260	122,036	100,000	100,000	100,000	100,000
1999	PERS UAL	1,032,707	1,082,700	1,142,565	1,192,708	1,262,707	1,262,707	1,262,707
2101	COUNTY SCHOOL FUNDS*	49,453	65,786	91,301	45,000	45,000	45,000	45,000
2240	PUBLIC PURPOSE CHARGE	74,091	76,407	75,308	70,000	70,000	70,000	70,000
3101	STATE SCHOOL FUND*	22,124,916	24,788,938	26,623,934	26,743,954	28,005,937	28,005,937	28,005,937
3103	COMMON SCHOOL FUND*	299,102	306,695	254,311	300,801	280,811	280,811	280,811
3199	STATE SOURCE UNRESTRICTED	-	5,558	-	-	-	-	-
4300	JROTC	62,677	64,582	30,403	51,875	51,875	51,875	51,875

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2020

OBJECT	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
4711	CARL PERKINS GRANT	3,061	8,956	3,127	-	-	-	-
4801	FEDERAL FOREST FEES*	97,895	-	-	-	-	-	-
4802	IMPACT AID ENTITLEMENT	2,376,787	2,834,071	2,727,674	2,300,000	2,727,000	2,727,000	2,727,000
4900	REVENUE FOR ON BEHALF OF DISTRICT	1,077	9,965	2,653	-	-	-	-
5201	OPERATING TRANSFERS IN	2,264,327	1,397,724	1,584,900	804,400	863,500	863,500	863,500
5300	SALE/COMP LOSS OF ASSETS	60,169	-	22,859	-	-	-	-
5400	BEGINNING FUND BALANCE	11,008,658	10,312,247	11,596,638	11,728,804	13,797,724	14,081,724	14,081,724
TOTALS		44,391,517	45,880,714	49,484,909	48,473,414	52,880,286	53,164,286	53,164,286
*Revenue included in State School Fund Formula		26,690,106	29,363,434	31,295,186	31,613,755	33,018,748	33,018,748	33,018,748
Required State Food Services Match (Fund 280 - page 178)		15,779	15,419	16,875	16,501	18,000	18,000	18,000
Total State School Fund Formula Revenue (page 213)		26,705,885	29,378,853	31,312,061	31,630,256	33,036,748	33,036,748	33,036,748
5201	OPERATING TRANSFERS IN	(2,264,327)	(1,397,724)	(1,584,900)	(804,400)	(863,500)	(863,500)	(863,500)
TOTAL NET OF INTERFUND TRANSFERS		42,127,190	44,482,990	47,900,009	47,669,014	52,016,786	52,300,786	52,300,786

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2020

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
1111	ELEMENTARY INSTRUCTION	6,568,469	6,477,815	6,928,016	7,682,411	8,383,782	8,383,782	8,383,782
1121	MIDDLE SCHOOL INSTRUCTION	2,490,829	2,524,848	2,851,913	3,123,207	3,237,864	3,237,864	3,237,864
1122	MIDDLE SCHOOL EXTRACURRICULAR	169,336	196,922	186,700	195,754	193,925	193,925	193,925
1131	HIGH SCH REGULAR INSTRUCTION	2,949,743	3,503,805	2,955,437	3,238,576	3,575,458	3,575,458	3,575,458
1132	HIGH SCHOOL EXTRACURRICULAR	507,107	504,866	537,287	572,535	573,175	573,175	573,175
1210	TAG INSTRUCTIONAL PROGRAM	85,285	51,357	58,772	63,115	69,577	69,577	69,577
1220	LIFE SKILLS INSTRUCT PROGRAM	1,376,434	1,489,962	1,546,241	1,522,003	1,683,680	1,683,680	1,683,680
1221	LEARNING CENTER - STRUCTURED AND INTENSIVE	3,868	5,742	424	-	-	-	-
1223	COMMUNITY TRANSITION CENTER	167,246	186,947	196,033	223,056	237,785	237,785	237,785
1227	EXTENDED SCHOOL YEAR	24,466	29,509	26,956	27,226	29,258	29,258	29,258
1229	BEHAVIORAL PROGRAM	458,715	434,689	472,733	779,424	810,536	810,536	810,536
1250	SPECIAL EDUCATION PROGRAM	1,247,723	1,287,854	1,562,820	1,692,804	1,855,254	1,855,254	1,855,254
1283	ALTERNATIVE EDUCATION	584,213	769,866	639,870	701,355	686,352	686,352	686,352
1291	ESL INSTRUCTIONAL PROGRAM	718,054	829,368	1,134,629	1,247,892	1,338,933	1,338,933	1,338,933
1296	INDIAN EDUCATION	744	-	-	-	-	-	-
1460	SPECIAL SUMMER PROGRAM	-	31,712	1,606	-	-	-	-
2112	ATTENDANCE SERVICES	62,582	52,130	58,490	59,609	68,264	68,264	68,264
2114	STUDENT ACCOUNTING SERVICES	186,109	191,300	206,402	221,586	248,484	248,484	248,484
2115	STUDENT SAFETY	73,816	78,374	90,927	90,300	115,300	115,300	115,300
2122	COUNSELING SERVICES	611,418	671,197	719,619	893,123	961,575	961,575	961,575
2130	HEALTH & NURSING SERVICES	147,223	156,678	160,937	182,718	192,050	192,050	192,050
2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	-	107	-	-	63,760	63,760	63,760
2160	OTHER STUDENT TREATMENT SERVICES	64,995	66,859	73,262	76,015	81,000	81,000	81,000
2190	STUDENT SUPPORT SERVICES	206,573	218,707	248,847	251,349	275,749	275,749	275,749
2211	IMPROVEMENT OF INSTRUCTION SERVICES	275,193	237,615	348,401	375,209	589,836	589,836	589,836
2213	CURRICULUM DEVELOPMENT	981	28,837	8,124	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2020

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
2220	EDUCATIONAL MEDIA SERVICES	455,194	387,878	398,240	411,122	421,778	421,778	421,778
2230	ASSESSMENT & TESTING	66,001	75,048	72,018	106,466	90,146	90,146	90,146
2240	INSTRUCTIONAL STAFF DEVELOPMENT	66,014	86,025	92,932	108,822	111,439	111,439	111,439
2244	ADMINISTRATION STAFF DEVELOPMENT	15,809	41,123	39,785	36,000	36,000	36,000	36,000
2310	BOARD OF EDUCATION SERVICES	120,019	149,004	154,308	172,400	172,780	172,780	172,780
2321	OFFICE OF SUPERINTENDENT	364,564	359,576	416,956	390,431	470,949	470,949	470,949
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	39,254	51,837	56,612	50,923	36,790	36,790	36,790
2410	OFFICE OF THE PRINCIPAL SERVICES	2,459,518	2,601,732	2,553,585	2,753,182	2,721,524	2,721,524	2,721,524
2520	FISCAL SERVICES	512,341	544,402	535,708	1,651,001	1,708,467	1,708,467	1,708,467
2528	RISK MANAGEMENT SERVICES	75,420	65,477	73,118	80,100	81,100	81,100	81,100
2542	BUILDINGS SERVICES	2,467,789	2,536,019	2,605,058	2,777,848	2,926,298	2,926,298	2,926,298
2543	GROUPS SERVICES	48,554	112,753	139,287	143,776	141,137	141,137	141,137
2544	MAINTENANCE SERVICES	1,183,371	1,123,331	1,007,892	1,307,763	1,236,189	1,236,189	1,236,189
2546	SECURITY SERVICES	4,886	5,376	5,751	6,000	6,000	6,000	6,000
2552	VEHICLE OPERATION SERVICES	2,103,549	2,149,543	2,326,294	2,478,144	2,674,878	2,674,878	2,674,878
2572	PURCHASING SERVICES	41,793	15,395	31,870	29,866	30,804	30,804	30,804
2573	WAREHOUSE & DISTRIBUTING SERVICES	17,449	22,764	23,608	24,065	25,306	25,306	25,306
2574	PUBLISHING & DUPLICATING SERVICES	9,181	10,682	7,990	16,000	6,000	6,000	6,000
2623	EVALUATION SERVICES	10,500	10,000	-	12,000	-	-	-
2626	GRANT WRITING SERVICES	7,110	4,805	20,891	12,000	12,000	12,000	12,000
2633	PUBLIC INFORMATION SERVICES	33,066	37,036	40,195	41,450	29,900	29,900	29,900
2640	STAFF SERVICES (HUMAN RESOURCES)	401,843	423,280	458,180	487,992	545,947	545,947	545,947
2642	RECRUITMENT SERVICES	9,174	4,620	9,549	9,600	11,500	11,500	11,500
2645	EMPLOYEE HEALTH SERVICES	5,179	6,756	10,204	14,600	13,621	13,621	13,621
2660	TECHNOLOGY SERVICES	447,378	437,304	453,159	531,723	480,139	480,139	480,139
2669	TELECOMMUNICATIONS SERVICES	161,515	151,491	137,565	145,380	99,816	99,816	99,816

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2020

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
2680	INTERPRETATION AND TRANSLATION	-	-	-	6,000	6,000	6,000	6,000
2700	SUPPLEMENTAL RETIREMENT PROGRAM	103,383	73,127	64,948	76,321	67,381	67,381	67,381
3100	FOOD SERVICES	-	4,590	6,792	12,190	38,495	38,495	38,495
3320	COMMUNITY RECREATION SERVICES	37,500	30,000	30,000	30,000	30,000	30,000	30,000
3330	PARENT INVOLVEMENT	805	389	510	730	1,400	1,400	1,400
3390	OTHER COMMUNITY SERVICES	65,002	52,185	71,564	81,214	96,429	96,429	96,429
4150	FACILITIES ACQUISITION AND CONSTRUCTION	211,562	23,517	83,104	376,300	656,660	656,660	656,660
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	2,264,327	1,397,724	1,584,900	804,400	863,500	863,500	863,500
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	258,659	182,635	166,678	249,100	305,295	305,295	305,295
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	1,030,439	1,079,589	1,142,565	1,192,708	1,228,930	1,228,930	1,228,930
6110	CONTINGENCY	-	-	-	250,000	250,000	250,000	250,000
7000	UNAPPROPRIATED END FUND BALANCE	10,312,249	11,596,638	13,648,648	8,376,531	9,974,091	10,258,091	10,258,091
TOTALS		44,391,517	45,880,714	49,484,909	48,473,414	52,880,286	53,164,286	53,164,286
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	(2,264,327)	(1,397,724)	(1,584,900)	(804,400)	(863,500)	(863,500)	(863,500)
TOTAL NET OF INTERFUND TRANSFERS		42,127,190	44,482,990	47,900,009	47,669,014	52,016,786	52,300,786	52,300,786

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
TRANSFER FROM GENERAL FUND TO OTHER FUNDS
FYE JUNE 30, 2020

TRANSFER FROM GENERAL FUND TO:

FUND	DESCRIPTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 PROJECTED ACTUALS	FY19-20 PROPOSED BUDGET	FY19-20 APPROVED BUDGET	FY19-20 ADOPTED BUDGET
101	Bus Replacement Plan	245,000	274,536	410,000	100,000	100,000	100,000	100,000
102	Wellness Program Fund	18,256	10,000	10,000	7,500	6,500	6,500	6,500
104	Warm Springs Housing Fund		-	-	30,000	-	-	-
105	Performing Arts Center Fund	84,137	135,000	150,500	157,000	157,000	157,000	157,000
106	Classroom Furniture Replacement Fund	-	-	-	50,000	50,000	50,000	50,000
107	Technology Replacement Fund	80,000	136,000	124,400	57,650	50,000	50,000	50,000
108	Textbook Adoption Fund	150,000	300,000	485,000	200,000	200,000	200,000	200,000
109	Equipment Replacement Fund	76,000	100,000	120,000	77,000	-	-	-
110	Maintenance Projects Fund	65,000	100,000	285,000	125,250	300,000	300,000	300,000
111	PERS Reserve Fund	-	342,188	-	-	-	-	-
206	Activity Bus Fund	9,753	5,811	6,428	10,000	10,000	10,000	10,000
222	SMILE Fund	12,037	8,555	5,974	11,250	12,840	12,840	12,840
232	On-Site Child Care Fund	91,741	35,882	51,150	27,850	104,750	104,750	104,750
280	Food Services	145,128	132,387	103,126	200,000	177,705	177,705	177,705
303	PERs UAL Debt	1,030,439	1,079,589	1,142,565	1,192,708	1,228,930	1,228,930	1,228,930
	Total General Fund Transfers	2,007,491	2,659,947	2,894,143	2,246,208	2,397,725	2,397,725	2,397,725

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
RESERVE BALANCE
FYE JUNE 30, 2020

FUND	DESCRIPTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 PROJECTED ACTUALS	FY19-20 PROPOSED BUDGET	FY19-20 APPROVED BUDGET	FY19-20 ADOPTED BUDGET
100	General Fund	\$6,007,608	\$6,364,296	\$7,517,379	\$8,447,000	\$6,010,812	\$6,294,812	\$6,294,812
101	Bus Replacement Fund	\$972,653	\$1,115,968	\$1,379,892	\$1,065,000	\$1,063,500	\$1,063,500	\$1,063,500
102	Employee Wellness Fund	\$14,534	\$19,534	\$21,515	\$18,971	\$14,450	\$14,450	\$14,450
104	Warm Springs Housing Fund	\$68,003	\$75,269	\$94,478	\$100,000	\$0	\$0	\$0
105	Performing Arts Center Fund	\$9,000	\$30,585	\$56,131	\$9,169	\$0	\$0	\$0
107	Technology Replacement Fund	\$150,395	\$293,631	\$382,030	\$334,000	\$331,650	\$331,650	\$331,650
108	Textbook Reserve Fund	\$700,192	\$762,941	\$966,733	\$866,000	\$766,000	\$766,000	\$766,000
109	Equipment Replacement Fund	\$426,132	\$470,605	\$533,610	\$507,000	\$403,505	\$403,505	\$403,505
110	Maintenance Projects Fund	\$869,584	\$1,027,475	\$1,260,546	\$1,300,000	\$957,840	\$957,840	\$957,840
111	PERS Reserve Fund	\$667,812	\$1,010,000	\$1,010,000	\$1,008,250	\$0	\$0	\$0
118	Stabilization Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	Warm Spring K-8 Building	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334
Total Fund Balance		\$10,312,249	\$11,596,637	\$13,648,649	\$14,081,724	\$9,974,091	\$10,258,091	\$10,258,091
Unassigned Fund Balance		\$6,007,608	\$6,364,296	\$7,517,379	\$8,447,000	\$6,010,812	\$6,294,812	\$6,294,812
Assigned Fund Balance		\$4,304,640	\$5,232,341	\$6,131,270	\$5,634,724	\$3,963,279	\$3,963,279	\$3,963,279
Total Fund Balance		\$10,312,249	\$11,596,637	\$13,648,649	\$14,081,724	\$9,974,091	\$10,258,091	\$10,258,091
<i>Total General Fund Revenues</i>		<i>\$31,118,532</i>	<i>\$34,170,741</i>	<i>\$36,303,371</i>	<i>\$36,809,655</i>	<i>\$38,219,062</i>	<i>\$38,219,062</i>	<i>\$38,219,062</i>
Unassigned General Fund Reserve Balance %		19%	19%	21%	23%	16%	16%	16%
Assigned General Fund Reserve Balance %		14%	15%	17%	15%	10%	10%	10%
Total General Fund Reserve Balance %		33%	34%	38%	38%	26%	27%	27%

Jefferson County School District 509-J At A Glance

FYE June 30, 2020

Students Served

2,963



Total General Operating Funds Budget

\$39,676,550



Expenditures Per Pupil

\$13,391

Sources of Funding

State

61%

Local / Intermediate

15%

Federal / Other

24%



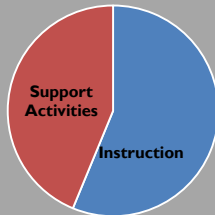
Budget Breakdown

Instruction

56%

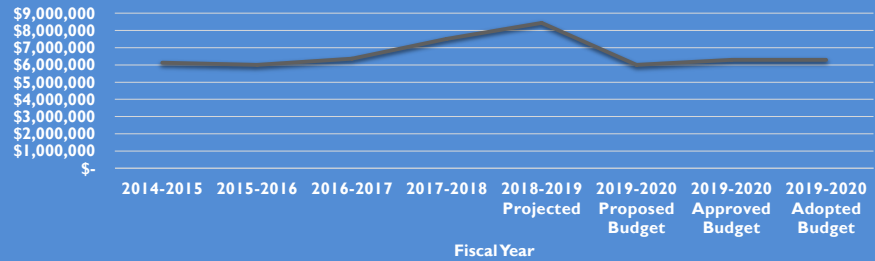
Support Activities

44%

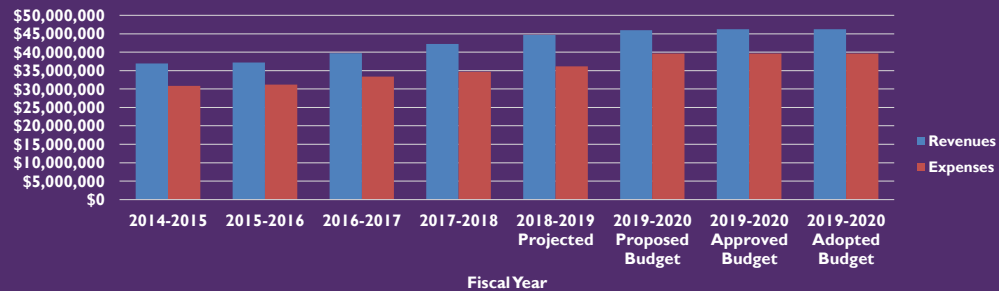


Fund Balance

General Fund Balance (Year End)



General Fund Financial Projections





GENERAL FUND ADOPTED BUDGET FYE JUNE 30, 2020

REVENUES

ACCOUNT		FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 PROJECTED	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET	FY 19-20 APPROVED BUDGET	FY19-20 ADOPTED BUDGET
1100 Property Taxes	11	4,118,740	4,202,015	4,325,640	4,524,000	4,524,000	4,687,000	4,687,000	4,687,000
1300 Tuition From Other Districts	13	72,522	33,621	35,840	30,000	30,000	30,000	30,000	30,000
1400 Transportation Fees	14	32,959	30,125	121,876	30,000	30,000	30,000	30,000	30,000
1510 Interest on Investments	15	97,320	160,413	286,747	466,155	189,850	402,850	402,850	402,850
1700 Activity Fees	17	20,312	13,212	21,136	20,000	20,000	20,000	20,000	20,000
1900 Other Revenue	19	1,431,734	1,397,393	1,513,535	1,500,079	1,500,079	1,730,889	1,730,889	1,730,889
2101 County School	21	49,453	65,786	91,301	45,000	45,000	45,000	45,000	45,000
3101 State School Support Fund	3101	21,989,564	24,630,568	26,449,398	26,962,856	26,524,954	27,768,937	27,768,937	27,768,937
3103 Common School Fund	3103	299,102	306,695	254,311	254,311	300,801	280,811	280,811	280,811
3199 UnRestricted State Grants in Aid	3199	-	5,558	-	-	-	-	-	-
4300 Federal Funds Direct from Feds	43	62,677	64,582	30,403	32,020	51,875	51,875	51,875	51,875
4700 Federal Funds Through Intermediate	47	3,061	8,957	3,127	-	-	-	-	-
4801 Forest Fees	4801	97,895	-	-	-	-	-	-	-
4802 Impact Aid	4802	2,376,787	2,834,071	2,727,674	3,255,062	2,300,000	2,727,000	2,727,000	2,727,000
5200 Interfund Transfers	52	445,934	-	-	-	-	-	-	-
5300 Sale/Comp Loss Assets	53	-	-	-	-	-	-	-	-
5400 Beginning Fund Balance	54	6,130,653	6,007,609	6,364,296	7,517,379	6,970,470	8,163,000	8,447,000	8,447,000
TOTAL RESOURCES		37,228,712	39,760,604	42,225,283	44,636,862	42,487,029	45,937,362	46,221,362	46,221,362



GENERAL FUND ADOPTED BUDGET FYE JUNE 30, 2020

EXPENDITURES

FUNCTION		FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 PROJECTED	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET	FY 19-20 APPROVED BUDGET	FY19-20 ADOPTED BUDGET
1000 Instructional Services	1	16,968,111	18,091,717	18,782,917	19,889,496	20,679,307	22,310,579	22,310,579	22,310,579
2000 Support Services	2	12,207,197	12,614,255	13,000,334	14,024,158	14,026,587	14,936,846	14,936,846	14,936,846
3000 Community & Enterprise Services	3	38,305	30,389	30,510	30,000	30,730	31,400	31,400	31,400
4000 Building & Facilities Acquisition	4	-	-	-	-	-	-	-	-
5100 Debt Service	51	-	-	-	-	-	-	-	-
5200 Transfer of Funds	52	2,007,491	2,659,947	2,894,143	2,246,208	2,246,208	2,397,725	2,397,725	2,397,725
6000 Contingency	6	-	-	-	-	250,000	250,000	250,000	250,000
7000 Reserve for Next Year	7	6,007,607	6,364,296	7,517,379	8,447,000	5,254,197	6,010,812	6,294,812	6,294,812
TOTAL EXPENDITURES		\$ 37,228,712	\$ 39,760,604	\$ 42,225,283	\$ 44,636,862	\$ 42,487,029	\$ 45,937,362	\$ 46,221,362	\$ 46,221,362

Projected Ending Fund Balance	\$	6,007,607	\$	6,364,296	\$	7,517,379	\$	8,447,000	\$	5,254,197	\$	6,010,812	\$	6,294,812	\$	6,294,812
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Fund Balance Percentage	19.32%	18.86%	20.96%	22.76%	14.79%	15.91%	16.66%	16.66% *
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Use/(Increase) of Reserves	\$	123,044	\$	(356,688)	\$	(1,153,083)	\$	(929,621)	\$	1,716,273	\$	2,152,188	\$	2,152,188	\$	2,152,188
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Fund Balance % based on FY19-20 Revenues	15.90%	16.85%	19.90%	22.36%	13.91%	15.91%	16.66%	16.66%
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* Defined as a percentage of actual revenues.

General Fund Resources

Jefferson County School District 509-J

June 30, 2020

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.

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1111 - Current Year's Taxes	3,972,271	4,070,846	4,196,715	4,369,950	4,687,000	4,687,000	4,687,000
1112 - Prior Year's Taxes	140,266	119,102	107,155	154,050	-	-	-
1113 - County Tax Sales for Back Taxes	6,203	12,067	21,770	-	-	-	-
1312 - Tuition From Other Oregon District	72,522	33,621	35,840	30,000	30,000	30,000	30,000
1414 - Transportation Fees Foster Care	-	-	4,484	-	-	-	-
1415 - Transportation Fees In-District	32,959	30,125	117,392	30,000	30,000	30,000	30,000
1510 - Interest On Investments	97,320	160,413	286,747	189,850	402,850	402,850	402,850
1710 - Admissions	20,312	13,212	21,136	20,000	20,000	20,000	20,000
1910 - Rentals	28,389	28,806	25,279	27,500	27,500	27,500	27,500
1920 - Donations/Contributions	19	-	100	-	-	-	-
1980 - Fees Charged to Grants	188,963	99,583	139,402	134,371	234,682	234,682	234,682
1990 - Miscellaneous Revenue - Other	21,114	29,126	21,814	20,000	20,000	20,000	20,000
1991 - Miscellaneous Revenue - Instruction Services	67,936	37,196	50,551	40,000	40,000	40,000	40,000
1992 - Miscellaneous Revenue - Support Services	46,878	71,122	63,234	50,000	100,000	100,000	100,000
1993 - Miscellaneous Revenue - Community Services	1,270	-	40	-	-	-	-
1994 - Fingerprinting Charges	3,781	4,258	5,084	5,000	5,000	5,000	5,000
1995 - Medicaid Revenues	29,758	38,727	60,560	24,500	35,000	35,000	35,000
1997 - Pay to Play Fees	10,919	5,875	4,905	6,000	6,000	6,000	6,000
1999 - PERS UAL	1,032,707	1,082,700	1,142,565	1,192,708	1,262,707	1,262,707	1,262,707
1000 - Revenue from Local Sources	5,773,587	5,836,779	6,304,773	6,293,929	6,900,739	6,900,739	6,900,739
<u>2000 - Revenue From Intermediate Sources</u>							
2101 - County School Fund	49,453	65,786	91,301	45,000	45,000	45,000	45,000
<u>3000 - Revenue From State Sources</u>							
3101 - State School Fund - General Support	21,989,564	24,630,568	26,449,398	26,524,954	27,768,937	27,768,937	27,768,937
3103 - Common School Fund	299,102	306,695	254,311	300,801	280,811	280,811	280,811
3199 - State Sources - Unrestricted	-	5,558	-	-	-	-	-
3000 - Revenue From State Sources	22,288,665	24,942,821	26,703,709	26,825,755	28,049,748	28,049,748	28,049,748
<u>4000 - Revenue From Federal Sources</u>							
4300 - Federal Revenue Direct From The Feds - Restricted	62,677	64,582	30,403	51,875	51,875	51,875	51,875
4711 - Carl Perkins Grant	3,061	8,956	3,127	-	-	-	-
4801 - Federal Forest Fees	97,895	-	-	-	-	-	-
4802 - Impact Aid Revenues	2,376,787	2,834,071	2,727,674	2,300,000	2,727,000	2,727,000	2,727,000
4000 - Revenue From Federal Sources	2,540,420	2,907,609	2,761,203	2,351,875	2,778,875	2,778,875	2,778,875
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	445,934	-	-	-	-	-	-
5400 - Beginning Fund Balance	6,130,653	6,007,608	6,364,296	6,970,470	8,163,000	8,447,000	8,447,000
5000 - Other Sources	6,576,587	6,007,608	6,364,296	6,970,470	8,163,000	8,447,000	8,447,000
Total Fund 100:	37,228,712	39,760,604	42,225,283	42,487,029	45,937,362	46,221,362	46,221,362

General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0100 - Salaries	3,965,890	4,030,800	4,266,494	4,640,186 90.09	4,888,148 91.25	4,888,148 91.25	4,888,148 91.25
0200 - Associated Payroll Costs	2,115,808	2,160,604	2,393,234	2,740,181	3,160,203	3,160,203	3,160,203
0300 - Purchased Services	89,293	83,024	71,298	86,208	87,375	87,375	87,375
0400 - Supplies and Materials	66,994	59,267	80,497	110,336	134,556	134,556	134,556
0500 - Capital Outlay	13,854	31,347	-	-	-	-	-
0600 - Other Objects	-	10	5,638	10,500	10,500	10,500	10,500
Total Function 1111:	6,251,839	6,365,053	6,817,160	7,587,411 90.09	8,280,782 91.25	8,280,782 91.25	8,280,782 91.25
<u>1121 - Middle/Junior High Programs</u>							
0100 - Salaries	1,547,902	1,629,099	1,708,207	1,819,787 30.97	1,830,201 30.47	1,830,201 30.47	1,830,201 30.47
0200 - Associated Payroll Costs	806,600	824,830	978,787	1,060,819	1,159,491	1,159,491	1,159,491
0300 - Purchased Services	34,292	13,997	19,025	14,445	22,100	22,100	22,100
0400 - Supplies and Materials	53,294	44,265	52,197	95,357	96,572	96,572	96,572
0500 - Capital Outlay	5,769	-	-	-	-	-	-
0600 - Other Objects	-	-	275	5,300	6,000	6,000	6,000
Total Function 1121:	2,447,857	2,512,191	2,758,491	2,995,707 30.97	3,114,364 30.47	3,114,364 30.47	3,114,364 30.47
<u>1122 - Middle/Junior High Extracurricular</u>							
0100 - Salaries	105,546	117,827	118,904	127,745 3.68	129,584 3.68	129,584 3.68	129,584 3.68
0200 - Associated Payroll Costs	36,975	38,820	38,959	40,438	36,770	36,770	36,770
0300 - Purchased Services	12,500	17,545	8,372	18,368	18,368	18,368	18,368
0400 - Supplies and Materials	13,615	21,194	4,249	8,203	8,203	8,203	8,203
0600 - Other Objects	700	1,535	1,006	1,000	1,000	1,000	1,000
Total Function 1122:	169,336	196,922	171,490	195,754 3.68	193,925 3.68	193,925 3.68	193,925 3.68
<u>1131 - High School Programs</u>							
0100 - Salaries	1,832,648	2,005,128	1,829,594	1,926,941 31.14	2,040,533 31.14	2,040,533 31.14	2,040,533 31.14
0200 - Associated Payroll Costs	914,731	971,148	931,096	1,029,029	1,260,735	1,260,735	1,260,735
0300 - Purchased Services	150,486	73,433	45,496	60,391	47,500	47,500	47,500
0400 - Supplies and Materials	20,671	242,154	44,706	50,299	83,825	83,825	83,825
0500 - Capital Outlay	5,769	102,549	5,763	-	-	-	-
0600 - Other Objects	919	1,267	1,748	4,365	4,365	4,365	4,365
Total Function 1131:	2,925,224	3,395,679	2,858,403	3,071,025 31.14	3,436,958 31.14	3,436,958 31.14	3,436,958 31.14
<u>1132 - High School Extracurricular</u>							
0100 - Salaries	300,862	310,235	320,485	340,864 5.20	338,740 5.12	338,740 5.12	338,740 5.12
0200 - Associated Payroll Costs	109,979	105,137	119,636	131,538	135,052	135,052	135,052
0300 - Purchased Services	56,321	47,794	59,944	62,683	61,933	61,933	61,933
0400 - Supplies and Materials	32,376	34,452	28,237	30,000	30,000	30,000	30,000
0600 - Other Objects	7,569	7,250	8,985	7,450	7,450	7,450	7,450
Total Function 1132:	507,107	504,866	537,287	572,535 5.20	573,175 5.12	573,175 5.12	573,175 5.12

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
<u>I210 - Programs for The Talented and Gifted</u>											
0100 - Salaries	64,416	32,494	34,559	37,077	0.58	39,117	0.50	39,117	0.50	39,117	0.50
0200 - Associated Payroll Costs	19,338	17,055	20,901	22,138		25,060		25,060		25,060	
0300 - Purchased Services	1,492	1,400	116	300		300		300		300	
0400 - Supplies and Materials	39	357	3,196	3,600		5,100		5,100		5,100	
0600 - Other Objects	-	50	-	-		-		-		-	
Total Function I210:	85,285	51,357	58,772	63,115	0.58	69,577	0.50	69,577	0.50	69,577	0.50
<u>I220 - Life Skills Programs</u>											
0100 - Salaries	857,403	951,020	943,238	916,354	28.53	989,881	29.69	989,881	29.69	989,881	29.69
0200 - Associated Payroll Costs	511,943	534,573	600,092	596,049		685,099		685,099		685,099	
0300 - Purchased Services	-	30	-	-		-		-		-	
0400 - Supplies and Materials	7,088	4,339	2,911	9,600		8,700		8,700		8,700	
Total Function I220:	1,376,434	1,489,962	1,546,241	1,522,003	28.53	1,683,680	29.69	1,683,680	29.69	1,683,680	29.69
<u>I221 - Learning Center - Structured and Intensive</u>											
0100 - Salaries	3,209	4,856	376	-		-		-		-	
0200 - Associated Payroll Costs	659	886	49	-		-		-		-	
Total Function I221:	3,868	5,742	424	-		-		-		-	
<u>I223 - Community Transition Center</u>											
0100 - Salaries	94,529	107,352	109,145	122,952	2.59	121,204	2.31	121,204	2.31	121,204	2.31
0200 - Associated Payroll Costs	34,626	41,979	44,783	57,136		70,481		70,481		70,481	
0300 - Purchased Services	450	2,357	1,699	2,433		1,700		1,700		1,700	
0400 - Supplies and Materials	1,677	70	-	500		500		500		500	
0600 - Other Objects	35,964	35,188	40,406	40,035		43,900		43,900		43,900	
Total Function I223:	167,246	186,947	196,033	223,056	2.59	237,785	2.31	237,785	2.31	237,785	2.31
<u>I227 - Extended School Year Programs</u>											
0100 - Salaries	16,102	18,158	19,852	20,000		21,000		21,000		21,000	
0200 - Associated Payroll Costs	4,701	5,300	6,745	7,076		8,108		8,108		8,108	
0300 - Purchased Services	3,585	5,770	-	-		-		-		-	
0400 - Supplies and Materials	78	280	360	150		150		150		150	
Total Function I227:	24,466	29,509	26,956	27,226		29,258		29,258		29,258	
<u>I229 - Behavioral Program</u>											
0100 - Salaries	326,353	296,631	317,229	504,732	15.81	513,188	15.81	513,188	15.81	513,188	15.81
0200 - Associated Payroll Costs	131,942	136,835	154,109	273,193		293,048		293,048		293,048	
0300 - Purchased Services	-	167	189	500		500		500		500	
0400 - Supplies and Materials	421	1,056	1,208	1,000		3,800		3,800		3,800	
Total Function I229:	458,715	434,689	472,733	779,424	15.81	810,536	15.81	810,536	15.81	810,536	15.81
<u>I250 - Special Education Program</u>											
0100 - Salaries	819,798	842,812	985,246	1,055,178	26.47	1,129,238	26.47	1,129,238	26.47	1,129,238	26.47
0200 - Associated Payroll Costs	410,102	438,184	565,978	628,626		717,016		717,016		717,016	
0300 - Purchased Services	556	-	750	-		-		-		-	
0400 - Supplies and Materials	17,267	6,858	10,846	9,000		9,000		9,000		9,000	
Total Function I250:	1,247,723	1,287,854	1,562,820	1,692,804	26.47	1,855,254	26.47	1,855,254	26.47	1,855,254	26.47

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
<i>Continued from Previous Page</i>											
<u>1283 - Alternative Education Program</u>											
0100 - Salaries	288,351	328,032	340,082	331,489	6.72	328,563	6.28	328,563	6.28	328,563	6.28
0200 - Associated Payroll Costs	144,164	191,002	185,277	203,821		231,265		231,265		231,265	
0300 - Purchased Services	100,374	215,375	94,093	140,843		103,944		103,944		103,944	
0400 - Supplies and Materials	51,325	34,852	20,418	24,607		19,580		19,580		19,580	
0600 - Other Objects	-	605	-	595		3,000		3,000		3,000	
Total Function 1283:	584,213	769,866	639,870	701,355	6.72	686,352	6.28	686,352	6.28	686,352	6.28
<u>1291 - ESL Instructional Program</u>											
0100 - Salaries	434,201	509,577	698,990	773,517	17.56	798,857	17.53	798,857	17.53	798,857	17.53
0200 - Associated Payroll Costs	282,523	318,067	430,555	468,325		534,026		534,026		534,026	
0400 - Supplies and Materials	1,330	1,724	5,084	6,050		6,050		6,050		6,050	
Total Function 1291:	718,054	829,368	1,134,629	1,247,892	17.56	1,338,933	17.53	1,338,933	17.53	1,338,933	17.53
<u>1296 - Indian Education</u>											
0400 - Supplies and Materials	744	-	-	-		-		-		-	
<u>1460 - Special Programs, Summer School</u>											
0100 - Salaries	-	21,558	1,200	-		-		-		-	
0200 - Associated Payroll Costs	-	6,506	406	-		-		-		-	
0300 - Purchased Services	-	2,962	-	-		-		-		-	
0400 - Supplies and Materials	-	685	-	-		-		-		-	
Total Function 1460:	-	31,712	1,606	-		-		-		-	
Total Function 1000:	16,968,111	18,091,717	18,782,917	20,679,307	259.35	22,310,579	260.26	22,310,579	260.26	22,310,579	260.26
2000 - Support Services											
<u>2112 - Attendance Services</u>											
0100 - Salaries	38,821	29,007	32,786	33,057	1.00	37,996	1.00	37,996	1.00	37,996	1.00
0200 - Associated Payroll Costs	23,761	23,123	25,704	26,552		30,268		30,268		30,268	
Total Function 2112:	62,582	52,130	58,490	59,609	1.00	68,264	1.00	68,264	1.00	68,264	1.00
<u>2114 - Student Accounting Services</u>											
0100 - Salaries	117,286	119,867	128,765	126,408	3.34	138,708	3.34	138,708	3.34	138,708	3.34
0200 - Associated Payroll Costs	68,823	70,216	76,736	95,178		108,776		108,776		108,776	
0400 - Supplies and Materials	-	1,218	900	-		1,000		1,000		1,000	
Total Function 2114:	186,109	191,300	206,402	221,586	3.34	248,484	3.34	248,484	3.34	248,484	3.34
<u>2115 - Student Safety Services</u>											
0300 - Purchased Services	73,816	78,374	90,927	90,300		115,300		115,300		115,300	
<u>2122 - Counseling Services</u>											
0100 - Salaries	395,311	440,654	466,040	579,838	9.76	588,864	9.29	588,864	9.29	588,864	9.29
0200 - Associated Payroll Costs	203,617	228,020	250,015	302,935		362,361		362,361		362,361	
0300 - Purchased Services	3,993	75	1,952	1,500		1,500		1,500		1,500	
0400 - Supplies and Materials	8,497	2,448	1,612	8,850		8,850		8,850		8,850	
Total Function 2122:	611,418	671,197	719,619	893,123	9.76	961,575	9.29	961,575	9.29	961,575	9.29
<u>2130 - Health & Nursing Services</u>											
0100 - Salaries	84,345	81,185	83,652	79,399	1.88	98,189	1.88	98,189	1.88	98,189	1.88
0200 - Associated Payroll Costs	46,735	60,246	54,924	65,160		76,361		76,361		76,361	
0300 - Purchased Services	3,775	594	1,137	1,235		1,735		1,735		1,735	
0400 - Supplies and Materials	12,228	14,415	13,310	14,015		15,615		15,615		15,615	
0600 - Other Objects	140	239	239	150		150		150		150	
Total Function 2130:	147,223	156,678	153,261	159,959	1.88	192,050	1.88	192,050	1.88	192,050	1.88

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>2150 - Speech Pathology & Audiology Services</u>							
0100 - Salaries	-	77	-	-	33,393 0.88	33,393 0.88	33,393 0.88
0200 - Associated Payroll Costs	-	30	-	-	30,367	30,367	30,367
Total Function 2150:	-	107	-	-	63,760 0.88	63,760 0.88	63,760 0.88
<u>2160 - Other Student Treatment Services</u>							
0300 - Purchased Services	64,995	66,859	73,262	76,015	81,000	81,000	81,000
<u>2190 - Service Direction, Student Support Services</u>							
0100 - Salaries	114,868	117,928	127,776	129,611 1.00	140,086 1.00	140,086 1.00	140,086 1.00
0200 - Associated Payroll Costs	52,377	56,511	70,035	73,988	84,508	84,508	84,508
0300 - Purchased Services	38,190	40,984	47,472	44,100	48,500	48,500	48,500
0400 - Supplies and Materials	95	2,238	2,520	2,600	1,600	1,600	1,600
0600 - Other Objects	1,042	1,045	1,045	1,050	1,055	1,055	1,055
Total Function 2190:	206,573	218,707	248,847	251,349 1.00	275,749 1.00	275,749 1.00	275,749 1.00
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	166,951	153,288	218,173	226,359 2.70	356,907 3.70	356,907 3.70	356,907 3.70
0200 - Associated Payroll Costs	92,899	78,807	121,657	138,150	222,229	222,229	222,229
0300 - Purchased Services	1,383	1,240	1,605	1,700	1,700	1,700	1,700
0400 - Supplies and Materials	12,704	2,935	5,568	7,500	7,500	7,500	7,500
0600 - Other Objects	1,255	1,344	1,399	1,500	1,500	1,500	1,500
Total Function 2211:	275,193	237,615	348,401	375,209 2.70	589,836 3.70	589,836 3.70	589,836 3.70
<u>2220 - Educational Media Services</u>							
0100 - Salaries	249,536	198,051	213,539	213,234 6.69	213,910 6.44	213,910 6.44	213,910 6.44
0200 - Associated Payroll Costs	169,216	150,223	153,118	156,488	167,743	167,743	167,743
0300 - Purchased Services	3,138	450	-	500	500	500	500
0400 - Supplies and Materials	33,059	39,110	31,346	40,675	39,400	39,400	39,400
0600 - Other Objects	245	45	237	225	225	225	225
Total Function 2220:	455,194	387,878	398,240	411,122 6.69	421,778 6.44	421,778 6.44	421,778 6.44
<u>2230 - Assessment & Testing</u>							
0100 - Salaries	57,929	63,519	62,658	89,000	75,000	75,000	75,000
0200 - Associated Payroll Costs	7,083	6,990	7,152	8,696	6,376	6,376	6,376
0400 - Supplies and Materials	989	4,538	2,208	8,770	8,770	8,770	8,770
Total Function 2230:	66,001	75,048	72,018	106,466	90,146	90,146	90,146
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	6,452	10,338	19,522	10,614	14,592	14,592	14,592
0200 - Associated Payroll Costs	40,213	46,809	33,683	48,300	49,939	49,939	49,939
0300 - Purchased Services	6,387	22,189	23,038	36,908	33,908	33,908	33,908
0400 - Supplies and Materials	9,924	6,689	14,246	13,000	13,000	13,000	13,000
Total Function 2240:	62,977	86,025	90,489	108,822	111,439	111,439	111,439
<u>2244 - Adminstration Staff Development</u>							
0200 - Associated Payroll Costs	15,809	41,123	39,785	36,000	36,000	36,000	36,000
<u>2310 - Board of Education Services</u>							
0300 - Purchased Services	112,823	137,346	145,506	144,500	144,880	144,880	144,880
0400 - Supplies and Materials	688	5,051	1,734	2,500	2,500	2,500	2,500
0600 - Other Objects	6,507	6,607	7,068	25,400	25,400	25,400	25,400
Total Function 2310:	120,019	149,004	154,308	172,400	172,780	172,780	172,780

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
<u>2321 - Office of The Superintendent Services</u>											
0100 - Salaries	214,888	220,616	260,012	250,111	2.00	290,021	2.00	290,021	2.00	290,021	2.00
0200 - Associated Payroll Costs	128,032	117,691	100,095	117,470		146,908		146,908		146,908	
0300 - Purchased Services	11,552	11,299	49,789	12,800		25,070		25,070		25,070	
0400 - Supplies and Materials	8,967	8,926	5,912	8,800		7,700		7,700		7,700	
0600 - Other Objects	1,125	1,045	1,148	1,250		1,250		1,250		1,250	
Total Function 2321:	364,564	359,576	416,956	390,431	2.00	470,949	2.00	470,949	2.00	470,949	2.00
<u>2329 - Other Executive Administration Services</u>											
0300 - Purchased Services	31,470	37,586	47,747	43,673		29,540		29,540		29,540	
0400 - Supplies and Materials	7,785	5,264	8,865	7,250		7,250		7,250		7,250	
0500 - Capital Outlay	-	8,987	-	-		-		-		-	
Total Function 2329:	39,254	51,837	56,612	50,923		36,790		36,790		36,790	
<u>2410 - Office of The Principal Services</u>											
0100 - Salaries	1,497,114	1,596,394	1,547,479	1,590,617	22.90	1,543,248	21.50	1,543,248	21.50	1,543,248	21.50
0200 - Associated Payroll Costs	782,327	803,178	846,219	946,331		982,327		982,327		982,327	
0300 - Purchased Services	94,689	108,529	73,959	93,403		99,132		99,132		99,132	
0400 - Supplies and Materials	77,260	82,178	74,796	110,426		87,797		87,797		87,797	
0600 - Other Objects	8,129	11,454	11,132	12,405		9,020		9,020		9,020	
Total Function 2410:	2,459,518	2,601,732	2,553,585	2,753,182	22.90	2,721,524	21.50	2,721,524	21.50	2,721,524	21.50
<u>2520 - Fiscal Services</u>											
0100 - Salaries	289,464	283,379	292,379	331,935	4.50	356,159	4.50	356,159	4.50	356,159	4.50
0200 - Associated Payroll Costs	141,624	156,319	143,739	205,589		233,898		233,898		233,898	
0300 - Purchased Services	35,981	41,642	35,735	39,000		53,200		53,200		53,200	
0400 - Supplies and Materials	42,903	59,953	57,668	60,767		53,250		53,250		53,250	
0600 - Other Objects	2,367	3,111	2,275	3,710		3,710		3,710		3,710	
Total Function 2520:	512,341	544,404	531,795	641,001	4.50	700,217	4.50	700,217	4.50	700,217	4.50
<u>2528 - Risk Management Services</u>											
0600 - Other Objects	75,420	65,477	73,118	80,100		81,100		81,100		81,100	
<u>2542 - Buildings Services</u>											
0100 - Salaries	921,159	933,687	965,814	1,007,302	21.90	1,038,972	21.90	1,038,972	21.90	1,038,972	21.90
0200 - Associated Payroll Costs	562,944	562,843	599,433	673,239		763,645		763,645		763,645	
0300 - Purchased Services	682,255	705,477	708,691	743,405		775,349		775,349		775,349	
0400 - Supplies and Materials	97,988	107,476	107,985	117,670		117,670		117,670		117,670	
0500 - Capital Outlay	12,317	11,795	6,100	-		-		-		-	
0600 - Other Objects	135,629	141,594	147,196	155,420		153,650		153,650		153,650	
Total Function 2542:	2,412,292	2,462,873	2,535,219	2,697,036	21.90	2,849,286	21.90	2,849,286	21.90	2,849,286	21.90
<u>2543 - Grounds Services</u>											
0100 - Salaries	-	41,452	59,057	49,829	1.00	51,303	1.00	51,303	1.00	51,303	1.00
0200 - Associated Payroll Costs	-	28,272	36,314	34,001		35,864		35,864		35,864	
0300 - Purchased Services	17,828	15,885	15,858	21,505		15,529		15,529		15,529	
0400 - Supplies and Materials	30,676	26,791	27,658	37,791		37,791		37,791		37,791	
0600 - Other Objects	50	-	-	150		150		150		150	
Total Function 2543:	48,554	112,400	138,887	143,276	1.00	140,637	1.00	140,637	1.00	140,637	1.00

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
<u>2544 - Maintenance Services</u>											
0100 - Salaries	548,114	513,151	475,637	487,745	7.70	491,389	7.70	491,389	7.70	491,389	7.70
0200 - Associated Payroll Costs	292,191	290,414	281,057	300,763		325,233		325,233		325,233	
0300 - Purchased Services	61,955	68,090	52,957	56,725		56,339		56,339		56,339	
0400 - Supplies and Materials	180,058	195,740	124,245	149,110		146,800		146,800		146,800	
0500 - Capital Outlay	-	5,103	-	-		-		-		-	
0600 - Other Objects	6,359	9,102	7,195	9,000		7,900		7,900		7,900	
Total Function 2544:	1,088,677	1,081,600	941,090	1,003,343	7.70	1,027,661	7.70	1,027,661	7.70	1,027,661	7.70
<u>2546 - Security Services</u>											
0300 - Purchased Services	4,194	4,079	4,578	4,700		4,700		4,700		4,700	
<u>2552 - Vehicle Operation Services</u>											
0100 - Salaries	829,668	892,116	958,824	969,114	25.59	1,049,492	27.57	1,049,492	27.57	1,049,492	27.57
0200 - Associated Payroll Costs	624,817	674,156	695,018	788,675		908,996		908,996		908,996	
0300 - Purchased Services	54,526	38,787	49,184	47,282		62,840		62,840		62,840	
0400 - Supplies and Materials	190,805	210,208	271,976	250,118		257,650		257,650		257,650	
0600 - Other Objects	30,365	34,796	27,998	37,600		32,400		32,400		32,400	
Total Function 2552:	1,730,181	1,850,063	2,003,000	2,092,789	25.59	2,311,378	27.57	2,311,378	27.57	2,311,378	27.57
<u>2572 - Purchasing Services</u>											
0100 - Salaries	18,579	14,907	15,211	15,903	0.33	16,695	0.33	16,695	0.33	16,695	0.33
0200 - Associated Payroll Costs	9,901	9,393	10,102	10,463		11,609		11,609		11,609	
0400 - Supplies and Materials	13,313	(8,905)	6,556	2,500		2,500		2,500		2,500	
0600 - Other Objects	-	-	-	1,000		-		-		-	
Total Function 2572:	41,793	15,395	31,870	29,866	0.33	30,804	0.33	30,804	0.33	30,804	0.33
<u>2573 - Warehousing & Distributing Services</u>											
0100 - Salaries	10,410	12,991	13,245	13,330	0.38	13,675	0.38	13,675	0.38	13,675	0.38
0200 - Associated Payroll Costs	7,039	9,773	10,363	10,735		11,631		11,631		11,631	
Total Function 2573:	17,449	22,764	23,608	24,065	0.38	25,306	0.38	25,306	0.38	25,306	0.38
<u>2574 - Printing/Copying SVCS</u>											
0300 - Purchased Services	8,482	10,622	6,995	15,000		5,000		5,000		5,000	
0400 - Supplies and Materials	699	60	995	1,000		1,000		1,000		1,000	
Total Function 2574:	9,181	10,682	7,990	16,000		6,000		6,000		6,000	
<u>2623 - Evaluation Services</u>											
0300 - Purchased Services	10,500	10,000	-	12,000		-		-		-	
<u>2626 - Grant Writing Services</u>											
0300 - Purchased Services	7,110	4,805	20,891	12,000		12,000		12,000		12,000	
<u>2633 - Public Information Services</u>											
0300 - Purchased Services	33,066	37,036	40,195	40,700		29,900		29,900		29,900	
0400 - Supplies and Materials	-	-	-	750		-		-		-	
Total Function 2633:	33,066	37,036	40,195	41,450		29,900		29,900		29,900	
<u>2640 - Staff Services</u>											
0100 - Salaries	223,896	238,192	270,338	292,589	4.25	311,885	4.25	311,885	4.25	311,885	4.25
0200 - Associated Payroll Costs	136,606	132,076	119,455	136,753		150,612		150,612		150,612	
0300 - Purchased Services	12,222	14,029	19,765	14,300		21,450		21,450		21,450	
0400 - Supplies and Materials	28,207	37,794	47,070	42,750		60,200		60,200		60,200	
0600 - Other Objects	912	1,190	1,553	1,600		1,800		1,800		1,800	
Total Function 2640:	401,843	423,282	458,180	487,992	4.25	545,947	4.25	545,947	4.25	545,947	4.25

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>							
<u>2642 - Recruitment and Placement Services</u>							
0300 - Purchased Services	2,539	667	2,991	3,500	4,500	4,500	4,500
0400 - Supplies and Materials	2,564	-	378	600	600	600	600
0600 - Other Objects	4,071	3,953	6,180	5,500	6,400	6,400	6,400
Total Function 2642:	9,174	4,620	9,549	9,600	11,500	11,500	11,500
<u>2645 - Health Services - Staff</u>							
0300 - Purchased Services	1,262	1,691	1,525	3,100	2,000	2,000	2,000
<u>2660 - Technology Services</u>							
0100 - Salaries	83,404	85,503	101,050	111,439 1.00	117,549 1.00	117,549 1.00	117,549 1.00
0200 - Associated Payroll Costs	40,639	43,849	60,402	66,789	74,580	74,580	74,580
0300 - Purchased Services	62,610	74,736	43,119	10,895	7,410	7,410	7,410
0400 - Supplies and Materials	141,366	108,892	90,553	133,150	127,950	127,950	127,950
0500 - Capital Outlay	-	-	-	21,500	-	-	-
0600 - Other Objects	-	300	-	300	300	300	300
Total Function 2660:	328,019	313,280	295,123	344,073 1.00	327,789 1.00	327,789 1.00	327,789 1.00
<u>2669 - Telecommunication Services</u>							
0300 - Purchased Services	161,515	151,491	137,565	145,380	99,816	99,816	99,816
<u>2680 - Interpretation and Translation</u>							
0300 - Purchased Services	-	-	-	6,000	6,000	6,000	6,000
<u>2700 - Supplemental Retirement Program</u>							
0100 - Salaries	96,010	67,865	60,283	69,528	58,630	58,630	58,630
0200 - Associated Payroll Costs	7,373	5,262	4,665	6,793	8,751	8,751	8,751
Total Function 2700:	103,383	73,126	64,948	76,321	67,381	67,381	67,381
Total Function 2000:	12,207,197	12,614,255	13,000,334	14,026,587 117.91	14,936,846 119.65	14,936,846 119.65	14,936,846 119.65
3000 - Enterprise and Community Services							
<u>3320 - Community Recreation Services</u>							
0300 - Purchased Services	37,500	30,000	30,000	30,000	30,000	30,000	30,000
<u>3330 - Civic Services</u>							
0100 - Salaries	56	-	-	-	-	-	-
0200 - Associated Payroll Costs	83	-	-	-	-	-	-
0300 - Purchased Services	339	369	374	730	400	400	400
0400 - Supplies and Materials	327	20	136	-	1,000	1,000	1,000
Total Function 3330:	805	389	510	730	1,400	1,400	1,400
Total Function 3000:	38,305	30,389	30,510	30,730	31,400	31,400	31,400
5000 - Other Uses							
<u>5201 - Transfer to General Sub Funds</u>							
0700 - Transfers	718,393	1,397,724	1,584,900	804,400	863,500	863,500	863,500
<u>5202 - Transfer to Special Revenues</u>							
0700 - Transfers	258,659	182,635	166,678	249,100	305,295	305,295	305,295
<u>5203 - Transfer to Debt Service</u>							
0700 - Transfers	1,030,439	1,079,589	1,142,565	1,192,708	1,228,930	1,228,930	1,228,930
Total Function 5000:	2,007,491	2,659,947	2,894,143	2,246,208	2,397,725	2,397,725	2,397,725

100 - General Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Continued from Previous Page							
6000 - Contingencies							
6110 - Operating Contingency							
0800 - Other Uses of Funds	-	-	-	250,000	250,000	250,000	250,000
7000 - Unappropriated Ending Fund Balance							
7000 - Unapprop End Fund Balance							
0800 - Other Uses of Funds	6,007,608	6,364,296	7,517,379	5,254,197	6,010,812	6,294,812	6,294,812
Total Fund 100:	37,228,712	39,760,604	42,225,283	42,487,029 377.26	45,937,362 379.91	46,221,362 379.91	46,221,362 379.91

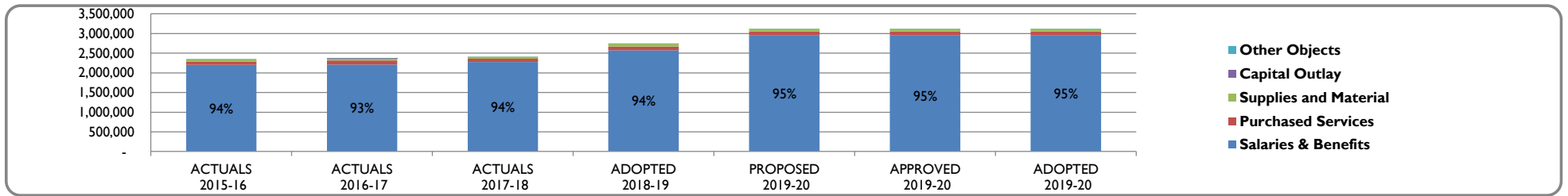
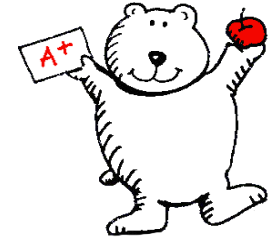


General Fund Budget by School

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

BUFF ELEMENTARY

375 SE Buff St.
Madras, OR. 97741
Principal: Billie Jo White
General Fund



GENERAL FUND - 108							
OBJECT	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Salaries & Benefits	2,202,413	2,213,116	2,274,981	2,574,940	2,956,836	2,956,836	2,956,836
Purchased Services	87,989	100,199	84,887	96,354	90,889	90,889	90,889
Supplies and Material	59,242	53,387	53,230	72,188	70,210	70,210	70,210
Capital Outlay	-	9,215	-	-	-	-	-
Other Objects	645	728	729	3,920	3,920	3,920	3,920
Total Expenditures	2,350,289	2,376,645	2,413,827	2,747,402	3,121,855	3,121,855	3,121,855

Demographic Information

	2014-15	2015-16	2016-17	2017-18
Race/Ethnicity				
American Indian/Alaska Native	7.54%	9.43%	10.30%	8.46%
Asian	0.84%	1.08%	1.21%	0.94%
Black/African American	1.68%	1.35%	0.91%	0.31%
Hispanic/Latino	48.88%	47.44%	46.36%	49.84%
Multiracial	0.56%	0.54%	1.83%	1.90%
Native Hawaiian/Pacific Islander	0.28%	0.27%	0.00%	0.31%
White	40.22%	39.89%	39.39%	38.24%

Staffing Information	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Certified	15.50	14.50	14.50	16.00	17.50	17.50	17.50
Classified	6.20	6.25	6.91	6.91	7.63	7.63	7.63
Certified - SPED	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Classified - SPED	4.60	8.23	8.94	8.94	8.94	8.94	8.94
Classified - Custodial	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Certified - Extra Days/Duty	0.03	0.03	0.02	0.02	0.00	0.00	0.00
	32.32	35.01	36.37	37.86	40.06	40.06	40.06

Enrollment History and Projections

2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected
317	358	370	329	317	319	328

School Budgets - General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

I08 - Buff Elementary	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed		2019/20 Approved		2019/20 Adopted		
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
I000 - Instruction											
I111 - Elementary Instruction											
0100 - Salaries	782,650	766,849	770,897	856,801	18.03	1,018,166	20.25	1,018,166	20.25	1,018,166	20.25
0200 - Associated Payroll Costs	376,043	342,385	377,767	476,636		618,913		618,913		618,913	
0300 - Purchased Services	14,939	18,769	19,745	22,177		25,500		25,500		25,500	
0400 - Supplies and Materials	12,878	11,352	15,270	29,513		27,635		27,635		27,635	
0500 - Capital Outlay	-	9,215	-	-		-		-		-	
0600 - Other Objects	-	-	-	3,000		3,000		3,000		3,000	
Total Function I111:	1,186,511	1,148,571	1,183,678	1,388,127	18.03	1,693,214	20.25	1,693,214	20.25	1,693,214	20.25
I210 - Programs for The Talented and Gifted											
0100 - Salaries	-	-	-	500	0.02	-		-		-	
0200 - Associated Payroll Costs	-	-	-	171		-		-		-	
Total Function I210:	-	-	-	671	0.02	-		-		-	
I220 - Life Skills Programs											
0100 - Salaries	128,300	1,514	-	-		-		-		-	
0200 - Associated Payroll Costs	81,534	188	-	-		-		-		-	
0400 - Supplies and Materials	1,672	28	-	900		-		-		-	
Total Function I220:	211,506	1,729	-	900		-		-		-	
I229 - Behavioral Program											
0100 - Salaries	19,198	171,327	197,511	213,741	7.63	211,702	7.63	211,702	7.63	211,702	7.63
0200 - Associated Payroll Costs	4,882	77,339	87,486	105,168		114,255		114,255		114,255	
0400 - Supplies and Materials	-	901	1,208	1,000		1,900		1,900		1,900	
Total Function I229:	24,080	249,567	286,204	319,909	7.63	327,857	7.63	327,857	7.63	327,857	7.63
I250 - Special Education Program											
0100 - Salaries	106,261	123,306	129,401	133,852	3.31	136,514	3.31	136,514	3.31	136,514	3.31
0200 - Associated Payroll Costs	40,529	48,517	56,758	61,100		68,293		68,293		68,293	
0400 - Supplies and Materials	4,710	1,328	3,513	1,650		1,650		1,650		1,650	
Total Function I250:	151,500	173,151	189,671	196,602	3.31	206,457	3.31	206,457	3.31	206,457	3.31
I291 - ESL Instructional Program											
0100 - Salaries	75,257	80,460	80,485	86,231	1.88	90,599	1.88	90,599	1.88	90,599	1.88
0200 - Associated Payroll Costs	49,065	52,540	42,321	44,796		50,595		50,595		50,595	
0400 - Supplies and Materials	522	799	129	750		750		750		750	
Total Function I291:	124,844	133,799	122,935	131,777	1.88	141,944	1.88	141,944	1.88	141,944	1.88
Total Function I000:	1,698,441	1,706,816	1,782,489	2,037,986	30.86	2,369,472	33.06	2,369,472	33.06	2,369,472	33.06
2000 - Support Services											
2122 - Counseling Services											
0100 - Salaries	28,499	35,721	36,564	71,120	1.00	69,916	1.00	69,916	1.00	69,916	1.00
0200 - Associated Payroll Costs	15,653	12,452	14,486	28,110		46,458		46,458		46,458	
0400 - Supplies and Materials	614	436	313	300		300		300		300	
Total Function 2122:	44,766	48,609	51,364	99,530	1.00	116,674	1.00	116,674	1.00	116,674	1.00
2130 - Health & Nursing Services											
0400 - Supplies and Materials	1,423	2,033	1,834	1,650		1,650		1,650		1,650	

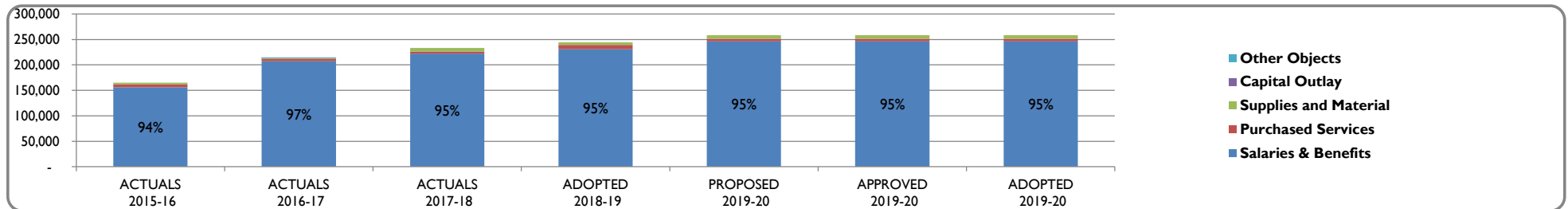
I08 - Buff Elementary	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
<u>2220 - Educational Media Services</u>											
0100 - Salaries	22,381	26,742	33,622	33,545	1.00	35,222	1.00	35,222	1.00	35,222	1.00
0200 - Associated Payroll Costs	20,721	22,181	11,107	11,533		13,581		13,581		13,581	
0300 - Purchased Services	332	75	-	-		-		-		-	
0400 - Supplies and Materials	6,058	5,300	5,315	5,675		5,675		5,675		5,675	
0600 - Other Objects	50	-	134	25		25		25		25	
Total Function 2220:	49,541	54,298	50,179	50,778	1.00	54,503	1.00	54,503	1.00	54,503	1.00
<u>2240 - Instructional Staff Develop</u>											
0100 - Salaries	174	614	775	-		-		-		-	
0200 - Associated Payroll Costs	15	64	121	-		-		-		-	
0300 - Purchased Services	415	9,706	-	-		-		-		-	
Total Function 2240:	604	10,385	896	-		-		-		-	
<u>2410 - Office of The Principal Services</u>											
0100 - Salaries	134,580	144,849	124,123	127,215	2.00	134,750	2.00	134,750	2.00	134,750	2.00
0200 - Associated Payroll Costs	86,945	82,436	81,348	86,731		96,127		96,127		96,127	
0300 - Purchased Services	13,886	16,531	9,493	13,205		4,700		4,700		4,700	
0400 - Supplies and Materials	5,691	6,265	4,683	6,250		6,150		6,150		6,150	
0600 - Other Objects	595	728	595	895		895		895		895	
Total Function 2410:	241,696	250,809	220,242	234,296	2.00	242,622	2.00	242,622	2.00	242,622	2.00
<u>2542 - Buildings Services</u>											
0100 - Salaries	140,474	140,779	145,714	148,119	3.00	152,979	3.00	152,979	3.00	152,979	3.00
0200 - Associated Payroll Costs	89,253	82,854	84,494	89,571		98,766		98,766		98,766	
0300 - Purchased Services	52,743	52,426	53,024	57,572		57,289		57,289		57,289	
0400 - Supplies and Materials	13,600	13,267	13,334	13,900		13,900		13,900		13,900	
Total Function 2542:	296,070	289,325	296,567	309,162	3.00	322,934	3.00	322,934	3.00	322,934	3.00
<u>2543 - Grounds Services</u>											
0300 - Purchased Services	1,949	550	1,313	500		500		500		500	
0400 - Supplies and Materials	1,671	1,282	1,883	2,500		2,500		2,500		2,500	
Total Function 2543:	3,620	1,831	3,196	3,000		3,000		3,000		3,000	
<u>2544 - Maintenance Services</u>											
0300 - Purchased Services	1,117	1,602	912	1,500		1,500		1,500		1,500	
0400 - Supplies and Materials	10,403	10,397	5,749	8,100		8,100		8,100		8,100	
Total Function 2544:	11,520	12,000	6,661	9,600		9,600		9,600		9,600	
<u>2546 - Security Services</u>											
0300 - Purchased Services	359	359	359	400		400		400		400	
<u>2552 - Vehicle Operation Services</u>											
0300 - Purchased Services	2,249	181	42	1,000		1,000		1,000		1,000	
Total Function 2000:	651,848	669,829	631,338	709,416	7.00	752,383	7.00	752,383	7.00	752,383	7.00
Total Center I08:	2,350,289	2,376,645	2,413,827	2,747,402	37.86	3,121,855	40.06	3,121,855	40.06	3,121,855	40.06

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J
BIG MUDDY SCHOOL**

PO Box 220
Antelope, OR. 97001
Principal: Melinda Boyle



General Fund



GENERAL FUND - 112							
OBJECT	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Salaries & Benefits	155,989	207,252	222,076	231,067	246,394	246,394	246,394
Purchased Services	6,226	5,204	4,311	8,109	5,025	5,025	5,025
Supplies and Material	2,972	1,970	6,859	5,191	7,075	7,075	7,075
Capital Outlay	-	-	-	-	-	-	-
Other Objects	-	18	-	-	-	-	-
Total Expenditures	165,187	214,444	233,246	244,367	258,494	258,494	258,494

Demographic Information

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

Staffing Information	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certified	1.50	2.00	2.00	2.00	2.00	2.00	2.00
Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certified - SPED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified - SPED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Custodial	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certified - Extra Days/Duty	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1.50	2.00	2.00	2.00	2.00	2.00	2.00

	2014-15	2015-16	2016-17	2017-18
SPED Data				
Enrollment History				

Enrollment History and Projections

2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected
18	19	17	22	21	15	11

School Budgets - General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

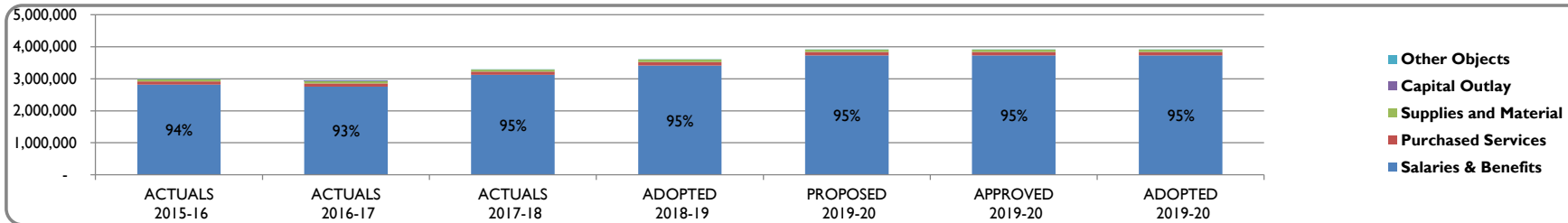
I 12 - Big Muddy School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0100 - Salaries	95,805	135,266	141,357	146,676 2.00	152,392 2.00	152,392 2.00	152,392 2.00
0200 - Associated Payroll Costs	59,961	71,986	80,719	84,391	94,002	94,002	94,002
0300 - Purchased Services	2,602	2,737	2,207	3,459	1,575	1,575	1,575
0400 - Supplies and Materials	1,933	1,594	5,585	4,291	6,175	6,175	6,175
Total Function 1111:	160,302	211,584	229,868	238,817 2.00	254,144 2.00	254,144 2.00	254,144 2.00
2000 - Support Services							
<u>2130 - Health & Nursing Services</u>							
0400 - Supplies and Materials	64	25	13	100	100	100	100
<u>2220 - Educational Media Services</u>							
0400 - Supplies and Materials	488	-	-	500	500	500	500
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	174	-	-	-	-	-	-
0200 - Associated Payroll Costs	50	-	-	-	-	-	-
0300 - Purchased Services	225	-	-	-	-	-	-
Total Function 2240:	449	-	-	-	-	-	-
<u>2410 - Office of The Principal Services</u>							
0300 - Purchased Services	219	40	20	50	50	50	50
0400 - Supplies and Materials	486	351	264	200	200	200	200
0600 - Other Objects	-	18	-	-	-	-	-
Total Function 2410:	705	408	284	250	250	250	250
<u>2544 - Maintenance Services</u>							
0300 - Purchased Services	-	-	-	500	500	500	500
0400 - Supplies and Materials	-	-	997	100	100	100	100
Total Function 2544:	-	-	997	600	600	600	600
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	-	-	-	500	500	500	500
<u>2669 - Telecommunication Services</u>							
0300 - Purchased Services	3,179	2,427	2,084	3,600	2,400	2,400	2,400
Total Function 2000:	4,885	2,860	3,378	5,550	4,350	4,350	4,350
Total Center 112:	165,187	214,444	233,246	244,367 2.00	258,494 2.00	258,494 2.00	258,494 2.00

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J
MADRAS ELEMENTARY**

215 SE 10TH St.
Madras, OR. 97741
Principal: Chris Wyland



General Fund



GENERAL FUND - 113							
OBJECT	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Salaries & Benefits	2,814,144	2,750,755	3,122,709	3,410,157	3,724,755	3,724,755	3,724,755
Purchased Services	100,491	103,570	104,243	106,708	112,757	112,757	112,757
Supplies and Material	64,848	71,404	64,095	86,163	71,483	71,483	71,483
Capital Outlay	-	20,017	-	-	-	-	-
Other Objects	719	902	3,546	3,725	3,725	3,725	3,725
Total Expenditures	2,980,202	2,946,647	3,294,593	3,606,753	3,912,720	3,912,720	3,912,720

Demographic Information

	2014-15	2015-16	2016-17	2017-18
Race/Ethnicity				
American Indian/Alaska Native	8.70%	8.15%	9.07%	9.84%
Asian	0.27%	0.82%	0.49%	0.23%
Black/African American	0.00%	0.54%	0.25%	0.00%
Hispanic/Latino	47.83%	43.48%	39.95%	40.05%
Multiracial	2.45%	2.72%	3.19%	3.98%
Native Hawaiian/Pacific Islander	0.82%	0.54%	0.00%	0.00%
White	39.93%	43.75%	47.05%	45.90%

Staffing Information	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Certified	20.00	20.00	20.25	20.75	21.25	21.25	21.25
Classified	8.55	7.88	8.78	8.41	8.06	8.06	8.06
Certified - SPED	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Classified - SPED	9.79	9.20	7.59	9.19	9.19	9.19	9.19
Classified - Custodial	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Certified - Extra Days/Duty	0.03	0.03	0.02	0.02	0.00	0.00	0.00
	45.36	44.10	43.64	45.36	45.50	45.50	45.50

	2014-15	2015-16	2016-17	2017-18
SPED Data				
Enrollment History	42	47	54	57

Enrollment History and Projections

2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected
405	368	368	409	426	417	419

School Budgets - General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

I 13 - Madras Elementary	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed		2019/20 Approved		2019/20 Adopted		
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction											
1111 - Elementary Instruction											
0100 - Salaries	954,945	1,006,262	1,101,723	1,160,507	23.03	1,231,901	23.19	1,231,901	23.19	1,231,901	23.19
0200 - Associated Payroll Costs	548,243	585,536	674,760	712,316		832,199		832,199		832,199	
0300 - Purchased Services	24,870	22,744	20,427	24,059		25,100		25,100		25,100	
0400 - Supplies and Materials	14,885	14,119	13,429	26,862		17,358		17,358		17,358	
0500 - Capital Outlay	-	14,217	-	-		-		-		-	
0600 - Other Objects	-	10	2,819	3,000		3,000		3,000		3,000	
Total Function 1111:	1,542,943	1,642,888	1,813,158	1,926,744	23.03	2,109,558	23.19	2,109,558	23.19	2,109,558	23.19
1210 - Programs for The Talented and Gifted											
0100 - Salaries	-	-	-	500	0.02	-		-		-	
0200 - Associated Payroll Costs	-	-	-	171		-		-		-	
Total Function 1210:	-	-	-	671	0.02	-		-		-	
1220 - Life Skills Programs											
0100 - Salaries	207,352	252,344	258,418	292,714	9.03	326,121	9.75	326,121	9.75	326,121	9.75
0200 - Associated Payroll Costs	149,437	135,064	172,351	193,018		220,906		220,906		220,906	
0400 - Supplies and Materials	2,323	1,557	1,228	1,700		1,700		1,700		1,700	
Total Function 1220:	359,111	388,966	431,998	487,432	9.03	548,727	9.75	548,727	9.75	548,727	9.75
1229 - Behavioral Program											
0100 - Salaries	115,947	763	-	-		-		-		-	
0200 - Associated Payroll Costs	41,185	154	-	-		-		-		-	
0400 - Supplies and Materials	28	-	-	-		-		-		-	
Total Function 1229:	157,160	917	-	-		-		-		-	
1250 - Special Education Program											
0100 - Salaries	63,970	83,594	86,617	106,192	3.16	97,003	2.44	97,003	2.44	97,003	2.44
0200 - Associated Payroll Costs	33,091	36,124	41,737	51,575		53,056		53,056		53,056	
0400 - Supplies and Materials	2,263	585	2,701	1,500		1,500		1,500		1,500	
Total Function 1250:	99,324	120,303	131,055	159,267	3.16	151,559	2.44	151,559	2.44	151,559	2.44
1291 - ESL Instructional Program											
0100 - Salaries	122,889	94,337	96,689	100,699	1.88	103,173	1.88	103,173	1.88	103,173	1.88
0200 - Associated Payroll Costs	75,082	60,679	66,474	69,005		75,402		75,402		75,402	
0400 - Supplies and Materials	341	335	47	850		850		850		850	
Total Function 1291:	198,312	155,352	163,211	170,554	1.88	179,425	1.88	179,425	1.88	179,425	1.88
Total Function 1000:	2,356,851	2,308,426	2,539,422	2,744,668	37.11	2,989,269	37.25	2,989,269	37.25	2,989,269	37.25
2000 - Support Services											
2122 - Counseling Services											
0100 - Salaries	33,801	35,248	34,559	70,155	1.00	76,710	1.00	76,710	1.00	76,710	1.00
0200 - Associated Payroll Costs	18,696	19,240	20,731	42,909		49,451		49,451		49,451	
0400 - Supplies and Materials	475	229	180	250		250		250		250	
Total Function 2122:	52,972	54,717	55,471	113,314	1.00	126,411	1.00	126,411	1.00	126,411	1.00
2130 - Health & Nursing Services											
0400 - Supplies and Materials	1,680	2,334	1,805	2,050		2,050		2,050		2,050	

113 - Madras Elementary

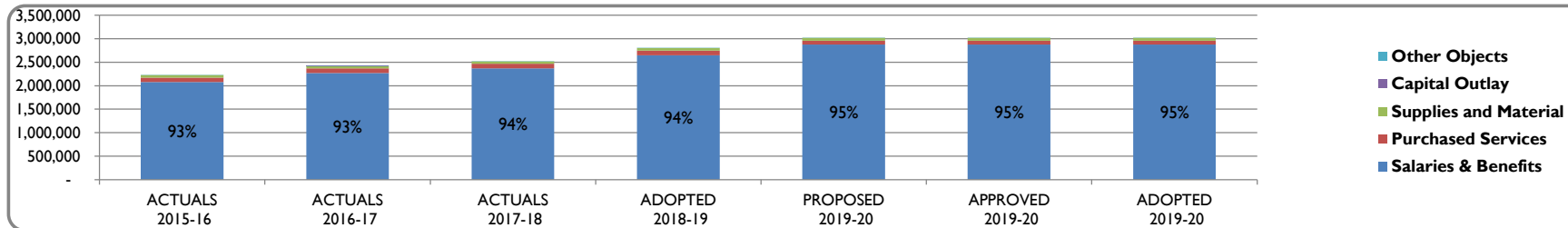
	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
2211 - Improvement of Instruction Services											
0100 - Salaries	-	-	49,995	16,580	0.25	18,679	0.25	18,679	0.25	18,679	0.25
0200 - Associated Payroll Costs	-	-	24,598	10,349		11,126		11,126		11,126	
Total Function 2211:	-	-	74,593	26,929	0.25	29,805	0.25	29,805	0.25	29,805	0.25
2220 - Educational Media Services											
0100 - Salaries	25,518	29,334	30,748	31,644	1.00	33,518	1.00	33,518	1.00	33,518	1.00
0200 - Associated Payroll Costs	21,634	21,999	25,260	26,058		28,575		28,575		28,575	
0300 - Purchased Services	332	75	-	-		-		-		-	
0400 - Supplies and Materials	5,093	6,441	4,226	6,250		4,975		4,975		4,975	
0600 - Other Objects	25	-	33	25		25		25		25	
Total Function 2220:	52,602	57,849	60,267	63,977	1.00	67,093	1.00	67,093	1.00	67,093	1.00
2240 - Instructional Staff Develop											
0100 - Salaries	174	5,912	6,670	9,500		12,200		12,200		12,200	
0200 - Associated Payroll Costs	15	1,212	1,431	2,972		4,159		4,159		4,159	
0300 - Purchased Services	14	2,375	4,381	4,314		4,314		4,314		4,314	
Total Function 2240:	202	9,499	12,482	16,786		20,673		20,673		20,673	
2410 - Office of The Principal Services											
0100 - Salaries	135,207	143,111	144,125	181,088	3.00	195,989	3.00	195,989	3.00	195,989	3.00
0200 - Associated Payroll Costs	92,892	92,271	95,318	122,324		129,738		129,738		129,738	
0300 - Purchased Services	9,812	10,287	6,107	6,034		6,100		6,100		6,100	
0400 - Supplies and Materials	7,732	7,736	12,894	15,201		10,300		10,300		10,300	
0600 - Other Objects	694	892	694	700		700		700		700	
Total Function 2410:	246,338	254,297	259,139	325,347	3.00	342,827	3.00	342,827	3.00	342,827	3.00
2542 - Buildings Services											
0100 - Salaries	107,531	95,309	113,220	119,895	3.00	126,030	3.00	126,030	3.00	126,030	3.00
0200 - Associated Payroll Costs	66,396	52,260	77,282	89,986		98,819		98,819		98,819	
0300 - Purchased Services	62,836	65,165	69,752	68,351		73,293		73,293		73,293	
0400 - Supplies and Materials	9,752	16,038	14,098	14,500		14,500		14,500		14,500	
0500 - Capital Outlay	-	5,800	-	-		-		-		-	
Total Function 2542:	246,515	234,573	274,351	292,732	3.00	312,642	3.00	312,642	3.00	312,642	3.00
2543 - Grounds Services											
0300 - Purchased Services	458	314	563	500		500		500		500	
0400 - Supplies and Materials	1,668	1,457	1,857	2,500		2,500		2,500		2,500	
Total Function 2543:	2,126	1,771	2,419	3,000		3,000		3,000		3,000	
2544 - Maintenance Services											
0300 - Purchased Services	1,266	1,727	2,538	2,500		2,500		2,500		2,500	
0400 - Supplies and Materials	18,279	20,552	11,495	14,500		14,500		14,500		14,500	
Total Function 2544:	19,545	22,279	14,033	17,000		17,000		17,000		17,000	
2546 - Security Services											
0300 - Purchased Services	359	359	359	400		400		400		400	
2552 - Vehicle Operation Services											
0300 - Purchased Services	545	523	116	550		550		550		550	
Total Function 2000:	622,885	638,202	755,036	862,085	8.25	922,451	8.25	922,451	8.25	922,451	8.25

I 13 - Madras Elementary	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>							
3000 - Enterprise and Community Services							
3330 - Civic Services							
0100 - Salaries	56	-	-	-	-	-	-
0200 - Associated Payroll Costs	83	-	-	-	-	-	-
0400 - Supplies and Materials	327	20	136	-	1,000	1,000	1,000
Total Function 3330:	466	20	136	-	1,000	1,000	1,000
Total Center I 13:	2,980,202	2,946,647	3,294,593	3,606,753 45.36	3,912,720 45.50	3,912,720 45.50	3,912,720 45.50

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J
METOLIUS ELEMENTARY**

420 SW Butte Ave.
Metolius, OR. 97741
Principal: Adam Dietrich

General Fund



GENERAL FUND - 117							
OBJECT	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Salaries & Benefits	2,077,563	2,267,262	2,367,837	2,646,299	2,875,802	2,875,802	2,875,802
Purchased Services	93,356	99,725	98,958	99,994	83,029	83,029	83,029
Supplies and Material	57,537	55,946	50,720	57,994	62,058	62,058	62,058
Capital Outlay	-	5,995	-	-	-	-	-
Other Objects	745	1,057	3,495	3,775	3,775	3,775	3,775
Total Expenditures	2,229,201	2,429,985	2,521,010	2,808,062	3,024,664	3,024,664	3,024,664

Demographic Information

	2014-15	2015-16	2016-17	2017-18
Race/Ethnicity				
American Indian/Alaska Native	7.26%	5.30%	6.23%	4.56%
Asian	0.00%	0.33%	0.62%	0.65%
Black/African American	0.00%	0.99%	0.31%	0.33%
Hispanic/Latino	45.43%	48.68%	49.84%	46.91%
Multiracial	1.26%	0.99%	1.87%	2.61%
Native Hawaiian/Pacific Islander	0.63%	0.33%	0.31%	0.33%
White	45.42%	43.38%	40.82%	44.61%

Staffing Information	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Certified	14.00	14.50	14.50	15.50	15.50	15.50	15.50
Classified	7.34	7.44	7.38	7.38	6.94	6.94	6.94
Certified - SPED	0.50	2.00	2.00	2.00	2.00	2.00	2.00
Classified - SPED	0.94	1.81	2.25	3.84	3.84	3.84	3.84
Classified - Custodial	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Certified - Extra Days	0.03	0.03	0.02	0.02	0.00	0.00	0.00
	25.81	28.78	29.15	31.74	31.28	31.28	31.28

	2014-15	2015-16	2016-17	2017-18
SPED Data				
Enrollment History	22	27	35	42

Enrollment History and Projections

2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected
301	318	302	320	308	299	299

School Budgets - General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

I 17 - Metolius Elementary	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0100 - Salaries	907,114	928,070	965,394	1,021,935 18.00	1,063,174 17.56	1,063,174 17.56	1,063,174 17.56
0200 - Associated Payroll Costs	504,129	488,634	541,123	587,949	659,450	659,450	659,450
0300 - Purchased Services	24,251	24,998	22,128	25,455	23,200	23,200	23,200
0400 - Supplies and Materials	13,001	11,630	20,476	19,207	23,895	23,895	23,895
0600 - Other Objects	-	-	2,819	3,000	3,000	3,000	3,000
Total Function 1111:	1,448,494	1,453,331	1,551,940	1,657,546 18.00	1,772,719 17.56	1,772,719 17.56	1,772,719 17.56
<u>1210 - Programs for The Talented and Gifted</u>							
0100 - Salaries	-	-	-	500 0.02	-	-	-
0200 - Associated Payroll Costs	-	-	-	171	-	-	-
Total Function 1210:	-	-	-	671 0.02	-	-	-
<u>1220 - Life Skills Programs</u>							
0100 - Salaries	-	91,153	90,509	129,695 3.91	138,304 3.91	138,304 3.91	138,304 3.91
0200 - Associated Payroll Costs	-	56,234	62,808	93,281	103,621	103,621	103,621
0400 - Supplies and Materials	-	504	975	800	800	800	800
Total Function 1220:	-	147,890	154,292	223,776 3.91	242,725 3.91	242,725 3.91	242,725 3.91
<u>1250 - Special Education Program</u>							
0100 - Salaries	56,960	59,996	64,588	69,823 1.94	103,254 1.94	103,254 1.94	103,254 1.94
0200 - Associated Payroll Costs	43,445	47,052	51,774	54,391	71,134	71,134	71,134
0400 - Supplies and Materials	4,321	545	848	750	750	750	750
Total Function 1250:	104,726	107,592	117,211	124,964 1.94	175,138 1.94	175,138 1.94	175,138 1.94
<u>1291 - ESL Instructional Program</u>							
0100 - Salaries	62,321	89,617	86,318	94,030 1.88	98,398 1.88	98,398 1.88	98,398 1.88
0200 - Associated Payroll Costs	39,622	54,948	56,810	62,636	69,268	69,268	69,268
0400 - Supplies and Materials	467	-	-	700	700	700	700
Total Function 1291:	102,410	144,566	143,128	157,366 1.88	168,366 1.88	168,366 1.88	168,366 1.88
Total Function 1000:	1,655,630	1,853,379	1,966,570	2,164,323 25.74	2,358,948 25.28	2,358,948 25.28	2,358,948 25.28
2000 - Support Services							
<u>2122 - Counseling Services</u>							
0100 - Salaries	23,362	24,833	25,369	52,967 1.00	55,839 1.00	55,839 1.00	55,839 1.00
0200 - Associated Payroll Costs	11,280	14,964	16,352	33,306	37,214	37,214	37,214
0300 - Purchased Services	98	-	162	-	-	-	-
0400 - Supplies and Materials	540	560	260	500	500	500	500
Total Function 2122:	35,280	40,357	42,143	86,773 1.00	93,553 1.00	93,553 1.00	93,553 1.00
<u>2130 - Health & Nursing Services</u>							
0400 - Supplies and Materials	1,285	1,579	1,083	1,400	1,400	1,400	1,400

I 17 - Metolius Elementary	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
<u>2220 - Educational Media Services</u>											
0100 - Salaries	29,284	33,369	34,086	34,085	1.00	34,977	1.00	34,977	1.00	34,977	1.00
0200 - Associated Payroll Costs	24,451	25,986	28,476	28,663		31,004		31,004		31,004	
0300 - Purchased Services	657	75	-	-		-		-		-	
0400 - Supplies and Materials	4,114	5,470	5,425	4,975		4,975		4,975		4,975	
0600 - Other Objects	50	-	35	25		25		25		25	
Total Function 2220:	58,556	64,900	68,021	67,748	1.00	70,981	1.00	70,981	1.00	70,981	1.00
<u>2240 - Instructional Staff Develop</u>											
0100 - Salaries	1,738	-	1,806	557		552		552		552	
0200 - Associated Payroll Costs	332	-	407	164		180		180		180	
0300 - Purchased Services	14	3,083	6,823	6,823		6,823		6,823		6,823	
Total Function 2240:	2,083	3,083	9,037	7,544		7,555		7,555		7,555	
<u>2410 - Office of The Principal Services</u>											
0100 - Salaries	149,637	134,933	135,357	137,161	2.00	145,709	2.00	145,709	2.00	145,709	2.00
0200 - Associated Payroll Costs	74,700	77,886	82,394	86,933		96,802		96,802		96,802	
0300 - Purchased Services	4,105	4,274	5,667	850		4,400		4,400		4,400	
0400 - Supplies and Materials	5,897	4,364	4,079	8,362		7,738		7,738		7,738	
0600 - Other Objects	595	1,057	595	750		750		750		750	
Total Function 2410:	234,933	222,513	228,093	234,056	2.00	255,399	2.00	255,399	2.00	255,399	2.00
<u>2542 - Buildings Services</u>											
0100 - Salaries	90,833	88,692	85,259	93,142	2.00	96,173	2.00	96,173	2.00	96,173	2.00
0200 - Associated Payroll Costs	58,356	50,896	39,007	64,910		70,749		70,749		70,749	
0300 - Purchased Services	56,233	59,797	53,829	60,761		44,690		44,690		44,690	
0400 - Supplies and Materials	9,587	8,738	11,066	12,300		12,300		12,300		12,300	
0500 - Capital Outlay	-	5,995	-	-		-		-		-	
Total Function 2542:	215,009	214,118	189,161	231,113	2.00	223,912	2.00	223,912	2.00	223,912	2.00
<u>2543 - Grounds Services</u>											
0300 - Purchased Services	2,261	2,327	2,514	2,705		516		516		516	
0400 - Supplies and Materials	2,115	1,447	1,476	2,500		2,500		2,500		2,500	
Total Function 2543:	4,376	3,775	3,989	5,205		3,016		3,016		3,016	
<u>2544 - Maintenance Services</u>											
0300 - Purchased Services	5,138	3,832	7,012	2,500		2,500		2,500		2,500	
0400 - Supplies and Materials	16,210	21,110	5,033	6,500		6,500		6,500		6,500	
0600 - Other Objects	100	-	46	-		-		-		-	
Total Function 2544:	21,448	24,942	12,090	9,000		9,000		9,000		9,000	
<u>2546 - Security Services</u>											
0300 - Purchased Services	359	359	718	400		400		400		400	
<u>2552 - Vehicle Operation Services</u>											
0300 - Purchased Services	241	980	106	500		500		500		500	
Total Function 2000:	573,571	576,606	554,440	643,739	6.00	665,716	6.00	665,716	6.00	665,716	6.00
Total Center I 17:	2,229,201	2,429,985	2,521,010	2,808,062	31.74	3,024,664	31.28	3,024,664	31.28	3,024,664	31.28

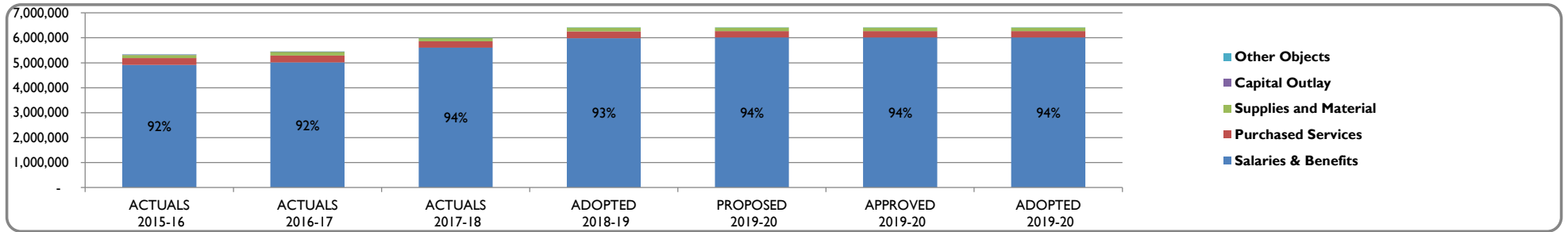
JEFFERSON COUNTY SCHOOL DISTRICT 509-J

WARM SPRINGS K-8 ACADEMY

50 Chukar Road
Warm Springs, OR. 97761
Principal: Greg Cole



General Fund



GENERAL FUND - 120

OBJECT	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Salaries & Benefits	4,908,992	5,015,654	5,603,317	5,982,322	6,012,175	6,012,175	6,012,175
Purchased Services	276,541	276,556	260,411	276,319	252,690	252,690	252,690
Supplies and Material	128,416	147,868	125,829	151,421	141,470	141,470	141,470
Capital Outlay	13,854	7,915	-	-	-	-	-
Other Objects	2,123	2,285	2,724	5,525	5,525	5,525	5,525
Total Expenditures	5,329,926	5,450,278	5,992,281	6,415,587	6,411,860	6,411,860	6,411,860

Demographic Information

	2014-15	2015-16	2016-17	2017-18
Race/Ethnicity				
American Indian/Alaska Native	94.33%	93.73%	90.36%	89.61%
Asian	0.00%	0.00%	0.00%	0.00%
Black/African American	0.00%	0.00%	0.00%	0.00%
Hispanic/Latino	3.68%	3.86%	6.02%	6.93%
Multiracial	1.23%	1.77%	2.11%	2.26%
Native Hawaiian/Pacific Islander	0.00%	0.00%	0.15%	0.15%
White	0.76%	0.64%	1.36%	1.05%

Staffing Information	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Administration	3.00	3.00	2.50	3.00	3.00	3.00	3.00
Certified	31.50	34.00	36.75	35.75	33.75	33.75	33.75
Classified	9.38	9.80	14.38	15.06	12.94	12.94	12.94
Certified - SPED	5.00	5.00	5.00	6.00	6.00	6.00	6.00
Classified - SPED	14.21	12.94	12.01	11.34	10.82	10.82	10.82
Classified - Custodial	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Certified - Extra Days	0.11	0.11	0.07	0.07	0.05	0.05	0.05
Advisors	0.32	0.32	0.32	0.32	0.32	0.32	0.32
Athletic Director	0.08	0.08	0.08	0.08	0.08	0.08	0.08
Athletic Coaches	1.40	1.40	1.40	1.40	1.40	1.40	1.40
	68.99	70.64	76.51	77.03	72.36	72.36	72.36

	2014-15	2015-16	2016-17	2017-18
SPED Data				
Enrollment History	106	106	113	133

Enrollment History and Projections

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected
461	654	621	666	666	642	631

School Budgets - General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

120 - Warm Springs K-8 Academy	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0100 - Salaries	1,221,176	1,194,353	1,279,880	1,308,984 25.81	1,264,762 24.09	1,264,762 24.09	1,264,762 24.09
0200 - Associated Payroll Costs	625,018	669,137	708,296	781,441	863,532	863,532	863,532
0300 - Purchased Services	22,631	13,776	6,792	11,058	12,000	12,000	12,000
0400 - Supplies and Materials	24,296	20,573	25,737	33,713	29,493	29,493	29,493
0500 - Capital Outlay	13,854	7,915	-	-	-	-	-
0600 - Other Objects	-	-	-	1,500	1,500	1,500	1,500
Total Function 1111:	1,906,975	1,905,753	2,020,706	2,136,696 25.81	2,171,287 24.09	2,171,287 24.09	2,171,287 24.09
<u>1121 - Middle/Junior High Programs</u>							
0100 - Salaries	534,804	546,562	563,259	588,875 9.25	611,109 9.25	611,109 9.25	611,109 9.25
0200 - Associated Payroll Costs	276,576	244,974	320,847	338,158	372,342	372,342	372,342
0300 - Purchased Services	1,100	2,142	8,008	5,400	5,000	5,000	5,000
0400 - Supplies and Materials	16,598	16,881	24,715	27,000	34,992	34,992	34,992
0600 - Other Objects	-	-	-	1,500	1,500	1,500	1,500
Total Function 1121:	829,078	810,559	916,829	960,932 9.25	1,024,943 9.25	1,024,943 9.25	1,024,943 9.25
<u>1122 - Middle/Junior High Extracurricular</u>							
0100 - Salaries	45,662	58,131	58,417	64,673 1.80	66,143 1.80	66,143 1.80	66,143 1.80
0200 - Associated Payroll Costs	15,703	19,821	19,779	21,419	18,684	18,684	18,684
0300 - Purchased Services	6,302	7,119	2,586	8,368	8,368	8,368	8,368
0400 - Supplies and Materials	1,659	17,882	1,259	4,510	4,510	4,510	4,510
0600 - Other Objects	253	440	541	-	-	-	-
Total Function 1122:	69,579	103,393	82,582	98,970 1.80	97,705 1.80	97,705 1.80	97,705 1.80
<u>1210 - Programs for The Talented and Gifted</u>							
0100 - Salaries	-	-	-	500 0.02	-	-	-
0200 - Associated Payroll Costs	-	-	-	171	-	-	-
Total Function 1210:	-	-	-	671 0.02	-	-	-
<u>1220 - Life Skills Programs</u>							
0100 - Salaries	276,943	311,512	288,054	193,596 6.34	142,591 4.75	142,591 4.75	142,591 4.75
0200 - Associated Payroll Costs	126,098	166,641	153,901	113,755	87,607	87,607	87,607
0300 - Purchased Services	-	30	-	-	-	-	-
0400 - Supplies and Materials	1,711	1,130	212	2,100	2,100	2,100	2,100
Total Function 1220:	404,752	479,313	442,167	309,451 6.34	232,298 4.75	232,298 4.75	232,298 4.75
<u>1229 - Behavioral Program</u>							
0100 - Salaries	84,382	23,926	79	159,336 4.16	163,288 4.16	163,288 4.16	163,288 4.16
0200 - Associated Payroll Costs	26,079	3,934	7	92,404	94,240	94,240	94,240
0400 - Supplies and Materials	264	155	-	-	1,900	1,900	1,900
Total Function 1229:	110,725	28,016	85	251,739 4.16	259,428 4.16	259,428 4.16	259,428 4.16

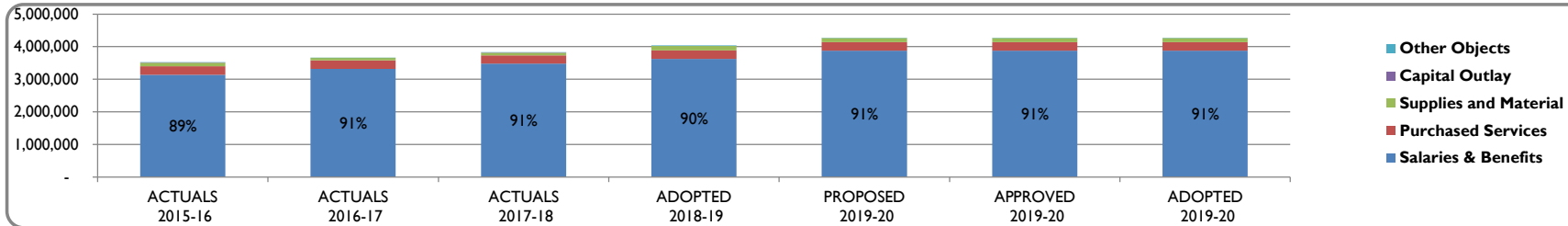
120 - Warm Springs K-8 Academy	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
<i>Continued from Previous Page</i>											
<u>1250 - Special Education Program</u>											
0100 - Salaries	200,791	176,986	270,437	275,350	6.84	301,794	7.56	301,794	7.56	301,794	7.56
0200 - Associated Payroll Costs	88,414	104,544	155,213	170,406		197,514		197,514		197,514	
0300 - Purchased Services	-	-	750	-		-		-		-	
0400 - Supplies and Materials	4,841	397	2,262	1,500		1,500		1,500		1,500	
Total Function 1250:	294,045	281,927	428,662	447,256	6.84	500,808	7.56	500,808	7.56	500,808	7.56
<u>1283 - Alternative Education Program</u>											
0100 - Salaries	58,397	58,426	18,799	-		-		-		-	
0200 - Associated Payroll Costs	32,978	31,406	10,144	-		-		-		-	
Total Function 1283:	91,374	89,831	28,943	-		-		-		-	
<u>1291 - ESL Instructional Program</u>											
0100 - Salaries	92,486	162,685	339,585	380,725	8.75	385,958	8.59	385,958	8.59	385,958	8.59
0200 - Associated Payroll Costs	62,683	95,052	202,606	220,191		259,642		259,642		259,642	
0400 - Supplies and Materials	-	302	1,190	2,700		2,700		2,700		2,700	
Total Function 1291:	155,169	258,039	543,381	603,616	8.75	648,300	8.59	648,300	8.59	648,300	8.59
<u>1296 - Indian Education</u>											
0400 - Supplies and Materials	744	-	-	-		-		-		-	
<u>1460 - Special Programs, Summer School</u>											
0100 - Salaries	-	14,453	1,200	-		-		-		-	
0200 - Associated Payroll Costs	-	4,338	406	-		-		-		-	
0300 - Purchased Services	-	2,962	-	-		-		-		-	
0400 - Supplies and Materials	-	685	-	-		-		-		-	
Total Function 1460:	-	22,438	1,606	-		-		-		-	
Total Function 1000:	3,862,442	3,979,268	4,464,961	4,809,331	62.98	4,934,769	60.21	4,934,769	60.21	4,934,769	60.21
2000 - Support Services											
<u>2114 - Student Accounting Services</u>											
0100 - Salaries	37,368	37,432	37,978	38,331	1.00	39,182	1.00	39,182	1.00	39,182	1.00
0200 - Associated Payroll Costs	25,016	25,209	27,394	28,387		30,758		30,758		30,758	
Total Function 2114:	62,383	62,641	65,372	66,718	1.00	69,940	1.00	69,940	1.00	69,940	1.00
<u>2122 - Counseling Services</u>											
0100 - Salaries	67,701	70,369	97,416	103,090	2.05	58,777	1.05	58,777	1.05	58,777	1.05
0200 - Associated Payroll Costs	37,694	42,941	62,897	65,643		38,348		38,348		38,348	
0300 - Purchased Services	495	-	1,576	1,000		1,000		1,000		1,000	
0400 - Supplies and Materials	595	1,222	786	750		750		750		750	
Total Function 2122:	106,485	114,532	162,675	170,483	2.05	98,875	1.05	98,875	1.05	98,875	1.05
<u>2130 - Health & Nursing Services</u>											
0400 - Supplies and Materials	1,844	2,762	2,302	2,650		2,650		2,650		2,650	
<u>2150 - Speech Pathology & Audiology Services</u>											
0100 - Salaries	-	31	-	-		13,357	0.35	13,357	0.35	13,357	0.35
0200 - Associated Payroll Costs	-	12	-	-		12,146		12,146		12,146	
Total Function 2150:	-	43	-	-		25,503	0.35	25,503	0.35	25,503	0.35

120 - Warm Springs K-8 Academy	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
<i>Continued from Previous Page</i>											
<u>2220 - Educational Media Services</u>											
0100 - Salaries	28,663	32,393	36,180	34,080	1.00	25,975	0.75	25,975	0.75	25,975	0.75
0200 - Associated Payroll Costs	23,848	25,728	28,592	28,663		27,072		27,072		27,072	
0300 - Purchased Services	332	75	-	-		-		-		-	
0400 - Supplies and Materials	7,447	9,270	3,607	3,975		3,975		3,975		3,975	
0600 - Other Objects	25	-	-	25		25		25		25	
Total Function 2220:	60,316	67,467	68,380	66,743	1.00	57,047	0.75	57,047	0.75	57,047	0.75
<u>2240 - Instructional Staff Develop</u>											
0100 - Salaries	-	1,345	1,638	-		-		-		-	
0200 - Associated Payroll Costs	-	238	394	-		-		-		-	
0300 - Purchased Services	1,612	2,618	7,472	7,263		4,263		4,263		4,263	
0400 - Supplies and Materials	-	385	88	-		-		-		-	
Total Function 2240:	1,612	4,587	9,591	7,263		4,263		4,263		4,263	
<u>2410 - Office of The Principal Services</u>											
0100 - Salaries	396,528	407,995	424,452	412,453	6.00	381,147	5.00	381,147	5.00	381,147	5.00
0200 - Associated Payroll Costs	238,330	226,424	232,342	270,128		220,338		220,338		220,338	
0300 - Purchased Services	17,832	24,964	12,956	16,500		13,700		13,700		13,700	
0400 - Supplies and Materials	30,253	40,257	31,373	35,823		20,200		20,200		20,200	
0600 - Other Objects	1,845	1,845	2,183	2,500		2,500		2,500		2,500	
Total Function 2410:	684,788	701,486	703,306	737,404	6.00	637,885	5.00	637,885	5.00	637,885	5.00
<u>2542 - Buildings Services</u>											
0100 - Salaries	171,745	164,965	173,235	188,277	4.00	191,285	4.00	191,285	4.00	191,285	4.00
0200 - Associated Payroll Costs	113,910	93,691	89,890	103,288		144,584		144,584		144,584	
0300 - Purchased Services	120,729	118,247	126,169	132,130		143,091		143,091		143,091	
0400 - Supplies and Materials	16,730	19,799	18,494	17,700		17,700		17,700		17,700	
Total Function 2542:	423,114	396,701	407,788	441,395	4.00	496,660	4.00	496,660	4.00	496,660	4.00
<u>2543 - Grounds Services</u>											
0300 - Purchased Services	-	-	1,571	900		900		900		900	
0400 - Supplies and Materials	2,719	3,454	3,075	4,500		4,500		4,500		4,500	
Total Function 2543:	2,719	3,454	4,646	5,400		5,400		5,400		5,400	
<u>2544 - Maintenance Services</u>											
0300 - Purchased Services	15,030	23,969	15,344	15,000		15,000		15,000		15,000	
0400 - Supplies and Materials	18,715	12,713	10,728	14,500		14,500		14,500		14,500	
Total Function 2544:	33,745	36,683	26,072	29,500		29,500		29,500		29,500	
<u>2546 - Security Services</u>											
0300 - Purchased Services	683	1,494	1,258	1,500		1,500		1,500		1,500	
<u>2552 - Vehicle Operation Services</u>											
0300 - Purchased Services	10,595	13,161	9,929	11,200		13,200		13,200		13,200	
<u>2669 - Telecommunication Services</u>											
0300 - Purchased Services	79,200	66,000	66,000	66,000		34,668		34,668		34,668	
Total Function 2000:	1,467,484	1,471,009	1,527,320	1,606,256	14.05	1,477,091	12.15	1,477,091	12.15	1,477,091	12.15
Total Center 120:	5,329,926	5,450,278	5,992,281	6,415,587	77.03	6,411,860	72.36	6,411,860	72.36	6,411,860	72.36

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
JEFFERSON COUNTY MIDDLE SCHOOL

1180 SE Kemper Way
 Madras, OR. 97741
 Principal: Simon White

General Fund



GENERAL FUND - 350							
OBJECT	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Salaries & Benefits	3,136,029	3,319,954	3,482,906	3,624,495	3,874,933	3,874,933	3,874,933
Purchased Services	259,256	256,408	253,377	257,100	267,424	267,424	267,424
Supplies and Material	112,793	81,769	79,324	144,249	120,139	120,139	120,139
Capital Outlay	11,419	-	6,100	-	-	-	-
Other Objects	2,173	6,177	2,484	11,110	8,425	8,425	8,425
Total Expenditures	3,521,670	3,664,308	3,824,191	4,036,954	4,270,921	4,270,921	4,270,921

Staffing Information	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Certified	20.00	20.50	20.50	20.50	20.00	20.00	20.00
Classified	5.88	5.88	5.72	6.44	6.44	6.44	6.44
Certified - SPED	3.50	3.00	3.00	3.00	3.00	3.00	3.00
Classified - SPED	7.56	8.44	9.16	7.25	8.93	8.93	8.93
Classified - Custodial	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Certified - Extra Days	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Advisors	0.32	0.40	0.40	0.40	0.40	0.40	0.40
Athletic Directors	0.08	0.08	0.08	0.08	0.08	0.08	0.08
Athletic Coaches	1.40	1.42	1.40	1.40	1.40	1.40	1.40
	44.79	45.77	46.31	45.12	46.30	46.30	46.30

Enrollment History and Projections

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected
634	439	420	422	450	486	496

Demographic Information

	2014-15	2015-16	2016-17	2017-18
Race/Ethnicity				
American Indian/Alaska Native	12.73%	12.14%	10.40%	11.48%
Asian	0.68%	0.71%	0.71%	0.66%
Black/African American	2.27%	1.67%	1.65%	1.77%
Hispanic/Latino	47.50%	43.33%	47.75%	49.01%
Multiracial	1.36%	0.71%	0.95%	0.88%
Native Hawaiian/Pacific Islander	0.23%	0.95%	0.24%	0.44%
White	35.23%	40.49%	38.30%	35.76%
SPED Data				
Enrollment History	77	75	59	50

School Budgets - General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

350 - Jefferson County Middle School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1121 - Middle/Junior High Programs</u>							
0100 - Salaries	1,010,898	1,082,537	1,113,394	1,188,918 20.72	1,176,075 20.22	1,176,075 20.22	1,176,075 20.22
0200 - Associated Payroll Costs	529,352	579,856	633,822	693,032	754,913	754,913	754,913
0300 - Purchased Services	33,192	11,856	11,017	9,045	17,100	17,100	17,100
0400 - Supplies and Materials	36,696	27,383	27,482	68,357	44,075	44,075	44,075
0500 - Capital Outlay	5,769	-	-	-	-	-	-
0600 - Other Objects	-	-	275	3,800	4,500	4,500	4,500
Total Function 1121:	1,615,908	1,701,632	1,785,990	1,963,152 20.72	1,996,663 20.22	1,996,663 20.22	1,996,663 20.22
<u>1122 - Middle/Junior High Extracurricular</u>							
0100 - Salaries	59,885	59,697	60,487	63,072 1.88	63,441 1.88	63,441 1.88	63,441 1.88
0200 - Associated Payroll Costs	21,272	18,999	19,180	19,019	18,086	18,086	18,086
0300 - Purchased Services	6,198	10,427	5,786	10,000	10,000	10,000	10,000
0400 - Supplies and Materials	11,956	3,312	2,990	3,693	3,693	3,693	3,693
0600 - Other Objects	447	1,095	466	1,000	1,000	1,000	1,000
Total Function 1122:	99,758	93,529	88,908	96,784 1.88	96,220 1.88	96,220 1.88	96,220 1.88
<u>1220 - Life Skills Programs</u>							
0100 - Salaries	151,538	192,963	202,612	159,285 4.91	202,908 6.06	202,908 6.06	202,908 6.06
0200 - Associated Payroll Costs	104,503	125,749	132,347	90,383	125,330	125,330	125,330
0400 - Supplies and Materials	577	562	79	2,000	2,000	2,000	2,000
Total Function 1220:	256,618	319,273	335,038	251,668 4.91	330,238 6.06	330,238 6.06	330,238 6.06
<u>1229 - Behavioral Program</u>							
0100 - Salaries	18,913	19,131	21,613	22,413 0.88	24,293 0.88	24,293 0.88	24,293 0.88
0200 - Associated Payroll Costs	19,803	20,150	21,778	22,934	25,005	25,005	25,005
0400 - Supplies and Materials	128	-	-	-	-	-	-
Total Function 1229:	38,844	39,281	43,392	45,347 0.88	49,298 0.88	49,298 0.88	49,298 0.88
<u>1250 - Special Education Program</u>							
0100 - Salaries	188,311	181,963	172,606	185,684 4.47	193,701 4.47	193,701 4.47	193,701 4.47
0200 - Associated Payroll Costs	101,317	100,539	113,058	128,604	141,622	141,622	141,622
0400 - Supplies and Materials	1,119	153	707	2,100	2,100	2,100	2,100
Total Function 1250:	290,748	282,654	286,372	316,388 4.47	337,423 4.47	337,423 4.47	337,423 4.47
<u>1283 - Alternative Education Program</u>							
0400 - Supplies and Materials	161	109	24	300	300	300	300
<u>1291 - ESL Instructional Program</u>							
0100 - Salaries	22,914	20,913	28,212	37,999 1.22	40,370 1.22	40,370 1.22	40,370 1.22
0200 - Associated Payroll Costs	13,533	11,233	15,042	20,629	23,393	23,393	23,393
0400 - Supplies and Materials	-	-	336	450	450	450	450
Total Function 1291:	36,448	32,146	43,590	59,078 1.22	64,213 1.22	64,213 1.22	64,213 1.22
Total Function 1000:	2,338,483	2,468,624	2,583,314	2,732,717 34.07	2,874,355 34.72	2,874,355 34.72	2,874,355 34.72

350 - Jefferson County Middle School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
2000 - Support Services											
2114 - Student Accounting Services											
0100 - Salaries	33,744	34,136	40,880	36,637	1.00	37,314	1.00	37,314	1.00	37,314	1.00
0200 - Associated Payroll Costs	10,238	10,315	13,975	27,773		32,010		32,010		32,010	
Total Function 2114:	43,982	44,452	54,854	64,410	1.00	69,324	1.00	69,324	1.00	69,324	1.00
2115 - Student Safety Services											
0300 - Purchased Services	34,980	36,665	36,507	38,500		42,000		42,000		42,000	
2122 - Counseling Services											
0100 - Salaries	70,262	71,910	73,702	74,608	1.05	71,556	1.05	71,556	1.05	71,556	1.05
0200 - Associated Payroll Costs	22,002	24,962	29,072	29,487		31,522		31,522		31,522	
0300 - Purchased Services	990	-	-	-		-		-		-	
0400 - Supplies and Materials	128	1	73	300		300		300		300	
Total Function 2122:	93,381	96,872	102,847	104,395	1.05	103,378	1.05	103,378	1.05	103,378	1.05
2130 - Health & Nursing Services											
0400 - Supplies and Materials	1,578	1,475	692	1,350		2,450		2,450		2,450	
2150 - Speech Pathology & Audiology Services											
0100 - Salaries	-	46	-	-		20,036	0.53	20,036	0.53	20,036	0.53
0200 - Associated Payroll Costs	-	18	-	-		18,221		18,221		18,221	
Total Function 2150:	-	64	-	-		38,257	0.53	38,257	0.53	38,257	0.53
2220 - Educational Media Services											
0100 - Salaries	27,511	31,983	32,915	33,791	1.00	36,882	1.00	36,882	1.00	36,882	1.00
0200 - Associated Payroll Costs	23,666	25,357	27,502	28,554		31,866		31,866		31,866	
0300 - Purchased Services	332	75	-	-		-		-		-	
0400 - Supplies and Materials	4,472	6,029	6,218	12,600		12,600		12,600		12,600	
0600 - Other Objects	25	-	-	25		25		25		25	
Total Function 2220:	56,006	63,444	66,635	74,970	1.00	81,373	1.00	81,373	1.00	81,373	1.00
2240 - Instructional Staff Develop											
0100 - Salaries	892	888	981	557		1,840		1,840		1,840	
0200 - Associated Payroll Costs	124	88	168	164		600		600		600	
0300 - Purchased Services	874	1,458	4,037	-		-		-		-	
Total Function 2240:	1,890	2,433	5,186	721		2,440		2,440		2,440	
2410 - Office of The Principal Services											
0100 - Salaries	251,215	251,354	254,701	262,045	4.00	270,424	4.00	270,424	4.00	270,424	4.00
0200 - Associated Payroll Costs	164,817	157,035	165,322	176,528		192,781		192,781		192,781	
0300 - Purchased Services	21,650	21,816	16,440	17,059		10,920		10,920		10,920	
0400 - Supplies and Materials	8,146	7,881	6,822	14,999		14,071		14,071		14,071	
0600 - Other Objects	1,340	4,885	1,575	5,885		2,500		2,500		2,500	
Total Function 2410:	447,167	442,971	444,860	476,516	4.00	490,696	4.00	490,696	4.00	490,696	4.00
2542 - Buildings Services											
0100 - Salaries	175,299	179,025	183,991	189,355	4.00	195,363	4.00	195,363	4.00	195,363	4.00
0200 - Associated Payroll Costs	114,020	119,108	125,544	133,024		145,381		145,381		145,381	
0300 - Purchased Services	145,483	161,524	160,377	163,424		167,331		167,331		167,331	
0400 - Supplies and Materials	15,266	17,376	17,503	21,100		21,100		21,100		21,100	
0500 - Capital Outlay	5,650	-	6,100	-		-		-		-	
0600 - Other Objects	361	197	168	400		400		400		400	
Total Function 2542:	456,079	477,230	493,683	507,303	4.00	529,575	4.00	529,575	4.00	529,575	4.00

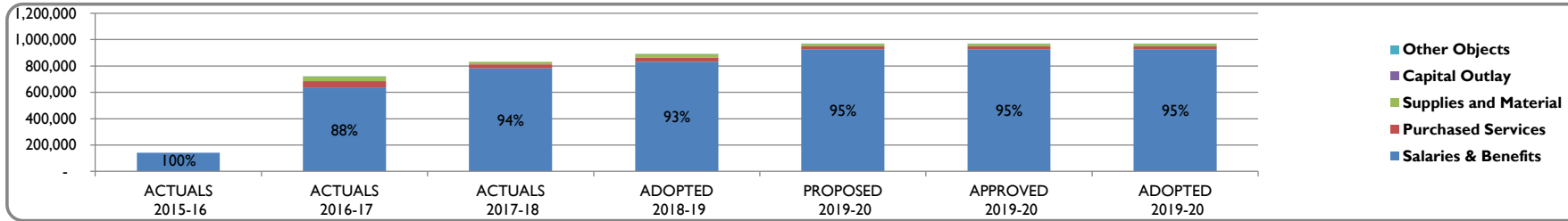
350 - Jefferson County Middle School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed		2019/20 Approved		2019/20 Adopted		
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
<u>2543 - Grounds Services</u>											
0300 - Purchased Services	1,290	864	1,688	900		900		900		900	
0400 - Supplies and Materials	7,431	1,972	3,194	2,500		2,500		2,500		2,500	
Total Function 2543:	8,721	2,836	4,881	3,400		3,400		3,400		3,400	
<u>2544 - Maintenance Services</u>											
0300 - Purchased Services	6,501	3,444	5,472	7,500		7,500		7,500		7,500	
0400 - Supplies and Materials	25,135	15,518	13,204	14,500		14,500		14,500		14,500	
Total Function 2544:	31,636	18,962	18,676	22,000		22,000		22,000		22,000	
<u>2546 - Security Services</u>											
0300 - Purchased Services	790	790	790	800		800		800		800	
<u>2552 - Vehicle Operation Services</u>											
0300 - Purchased Services	6,975	7,490	11,264	9,872		10,873		10,873		10,873	
Total Function 2000:	1,183,188	1,195,684	1,240,877	1,304,237	11.05	1,396,566	11.58	1,396,566	11.58	1,396,566	11.58
Total Center 350:	3,521,670	3,664,308	3,824,191	4,036,954	45.12	4,270,921	46.30	4,270,921	46.30	4,270,921	46.30

JEFFERSON COUNTY SCHOOL DISTRICT 509-J BRIDGES HIGH SCHOOL

410 SW 4th St.
Madras, OR. 97741
Principal: Nate Tyler



General Fund



GENERAL FUND - 607							
OBJECT	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Salaries & Benefits	142,261	637,293	781,783	831,269	927,689	927,689	927,689
Purchased Services	-	47,397	29,785	34,143	20,880	20,880	20,880
Supplies and Material	-	35,246	20,696	24,657	20,130	20,130	20,130
Capital Outlay	-	-	-	-	-	-	-
Other Objects	-	605	-	595	3,000	3,000	3,000
Total Expenditures	142,261	720,541	832,264	890,664	971,699	971,699	971,699

Demographic Information

	2014-15	2015-16	2016-17	2017-18
Race/Ethnicity				
American Indian/Alaska Native	0.00%	0.00%	56.49%	58.12%
Asian	0.00%	0.00%	0.00%	0.00%
Black/African American	0.00%	0.00%	0.00%	0.00%
Hispanic/Latino	0.00%	0.00%	26.72%	19.66%
Multiracial	0.00%	0.00%	0.76%	0.00%
Native Hawaiian/Pacific Islander	0.00%	0.00%	0.00%	0.85%
White	0.00%	0.00%	16.03%	21.37%

Staffing Information	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Certified	0.00	4.90	5.15	5.00	5.25	5.25	5.25
Classified	0.00	3.91	3.44	3.44	3.25	3.25	3.25
Certified - SPED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified - SPED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified - Custodial	0.00	0.13	0.13	0.13	0.13	0.13	0.13
Certified - Extra Days	0.00	0.03	0.03	0.03	0.06	0.06	0.06
	1.00	9.96	9.74	9.59	9.69	9.69	9.69

	2014-15	2015-16	2016-17	2017-18
SPED Data				
Enrollment History	0	0	20	18

Enrollment History and Projections

2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected
0	0	0	130	118	118	124

School Budgets - General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

607 - Bridges High School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1229 - Behavioral Program</u>							
0300 - Purchased Services	-	84	-	-	-	-	-
<u>1283 - Alternative Education Program</u>							
0100 - Salaries	142,261	269,168	321,283	331,489 6.72	328,563 6.28	328,563 6.28	328,563 6.28
0200 - Associated Payroll Costs	-	158,197	175,132	203,821	231,265	231,265	231,265
0300 - Purchased Services	-	34,012	4,217	8,143	7,600	7,600	7,600
0400 - Supplies and Materials	-	34,743	20,395	24,307	19,280	19,280	19,280
0600 - Other Objects	-	605	-	595	3,000	3,000	3,000
Total Function 1283:	142,261	496,725	521,027	568,355 6.72	589,708 6.28	589,708 6.28	589,708 6.28
<u>1291 - ESL Instructional Program</u>							
0100 - Salaries	-	-	14,754	17,068 0.47	17,932 0.47	17,932 0.47	17,932 0.47
0200 - Associated Payroll Costs	-	-	8,045	9,652	10,828	10,828	10,828
0400 - Supplies and Materials	-	-	-	150	150	150	150
Total Function 1291:	-	-	22,799	26,870 0.47	28,910 0.47	28,910 0.47	28,910 0.47
Total Function 1000:	142,261	496,808	543,826	595,225 7.19	618,618 6.75	618,618 6.75	618,618 6.75
2000 - Support Services							
<u>2122 - Counseling Services</u>							
0100 - Salaries	-	34,258	43,820	45,942 0.78	87,744 1.31	87,744 1.31	87,744 1.31
0200 - Associated Payroll Costs	-	17,442	26,084	27,102	53,444	53,444	53,444
Total Function 2122:	-	51,700	69,904	73,044 0.78	141,188 1.31	141,188 1.31	141,188 1.31
<u>2130 - Health & Nursing Services</u>							
0400 - Supplies and Materials	-	503	301	200	700	700	700
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	-	351	178	-	-	-	-
0200 - Associated Payroll Costs	-	29	15	-	-	-	-
Total Function 2240:	-	380	193	-	-	-	-
<u>2410 - Office of The Principal Services</u>							
0100 - Salaries	-	96,863	109,255	112,765 1.50	116,037 1.50	116,037 1.50	116,037 1.50
0200 - Associated Payroll Costs	-	57,972	69,251	74,114	75,413	75,413	75,413
Total Function 2410:	-	154,835	178,507	186,879 1.50	191,450 1.50	191,450 1.50	191,450 1.50
<u>2542 - Buildings Services</u>							
0100 - Salaries	-	1,576	6,978	4,619 0.13	4,665 0.13	4,665 0.13	4,665 0.13
0200 - Associated Payroll Costs	-	1,438	6,987	4,697	1,798	1,798	1,798
Total Function 2542:	-	3,014	13,964	9,316 0.13	6,463 0.13	6,463 0.13	6,463 0.13
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	-	101	19	500	500	500	500
<u>2669 - Telecommunication Services</u>							
0300 - Purchased Services	-	13,200	25,549	25,500	12,780	12,780	12,780
Total Function 2000:	-	223,733	288,438	295,439 2.41	353,081 2.94	353,081 2.94	353,081 2.94
Total Center 607:	142,261	720,541	832,264	890,664 9.59	971,699 9.69	971,699 9.69	971,699 9.69

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

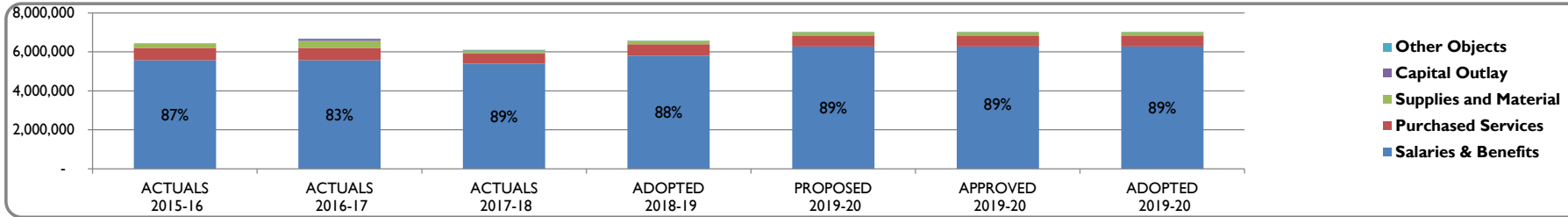
MADRAS HIGH SCHOOL

390 SE 10th St.

Madras, OR. 97741

Principal: Mark Neffendorf

General Fund



GENERAL FUND - 608							
OBJECT	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Salaries & Benefits	5,564,932	5,563,541	5,396,275	5,794,944	6,284,073	6,284,073	6,284,073
Purchased Services	634,958	634,698	521,528	594,955	553,095	553,095	553,095
Supplies and Material	210,831	366,519	157,343	181,131	179,204	179,204	179,204
Capital Outlay	5,769	107,652	5,763	-	-	-	-
Other Objects	11,819	10,789	16,258	13,840	13,840	13,840	13,840
Total Expenditures	6,428,310	6,683,199	6,097,167	6,584,870	7,030,212	7,030,212	7,030,212

Demographic Information

	2014-15	2015-16	2016-17	2017-18
Race/Ethnicity				
American Indian/Alaska Native	31.65%	35.32%	31.93%	31.86%
Asian	0.25%	0.37%	0.45%	0.74%
Black/African American	0.62%	0.73%	1.05%	0.88%
Hispanic/Latino	35.84%	36.05%	35.84%	35.99%
Multiracial	0.37%	0.85%	1.20%	0.88%
Native Hawaiian/Pacific Islander	0.25%	0.12%	0.30%	0.29%
White	31.02%	26.56%	29.23%	29.36%

Staffing Information	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
Administration	3.00	3.00	2.40	2.40	2.00	2.00	2.00
Certified	34.00	34.30	30.75	30.75	30.75	30.75	30.75
Classified	9.00	8.78	8.78	8.91	9.03	9.03	9.03
Certified - SPED	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Classified - SPED	10.69	10.53	10.69	10.84	10.56	10.56	10.56
Classified - Custodial	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Certified - Extra Days	0.60	0.55	0.55	0.55	0.55	0.55	0.55
Advisors	1.52	1.52	1.52	1.52	1.52	1.52	1.52
Athletic/Activities Directors	1.16	1.16	1.24	1.24	1.16	1.16	1.16
Athletic Coaches	2.44	2.44	2.44	2.44	2.44	2.44	2.44
	72.41	72.28	69.37	69.65	69.01	69.01	69.01

	2014-15	2015-16	2016-17	2017-18
SPED Data				
Enrollment History	120	129	128	134

Enrollment History and Projections

2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Projected
769	817	821	685	686	655	655

School Budgets - General Fund Requirements

Jefferson County School District 509-J

June 30, 2020

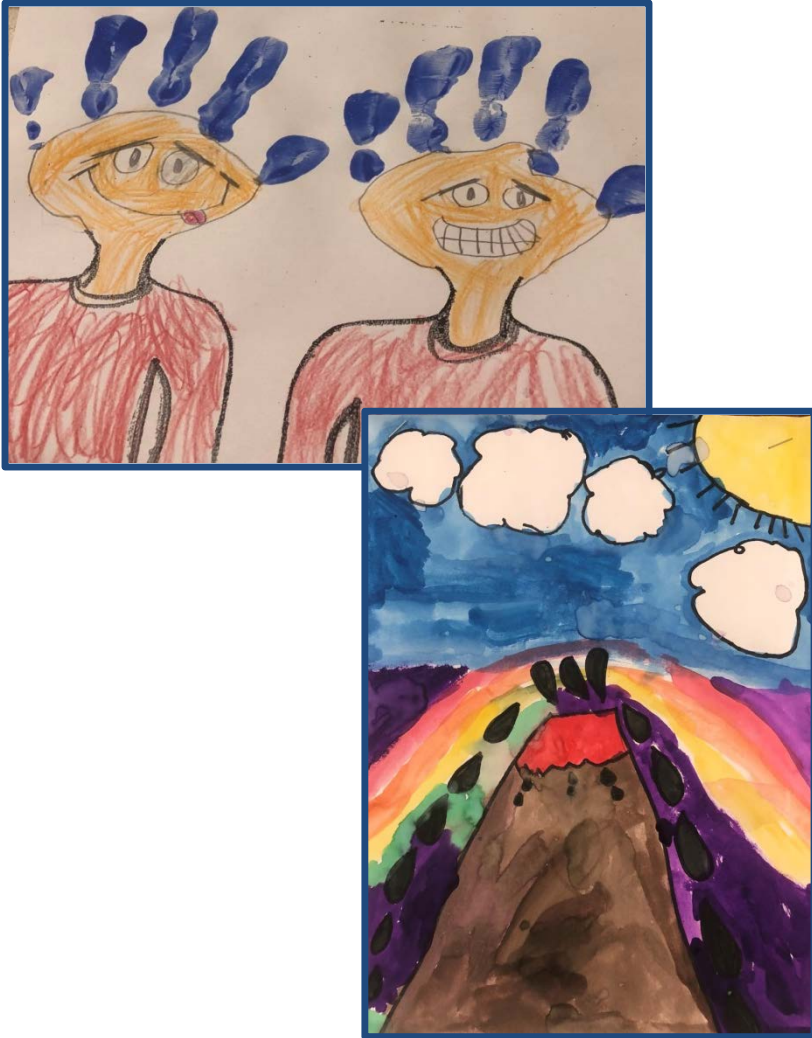
608 - Madras High School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1131 - High School Programs</u>							
0100 - Salaries	1,829,648	2,005,128	1,798,041	1,884,947 30.14	1,997,516 30.14	1,997,516 30.14	1,997,516 30.14
0200 - Associated Payroll Costs	913,804	971,148	906,740	999,400	1,228,499	1,228,499	1,228,499
0300 - Purchased Services	150,486	73,433	45,496	60,391	47,500	47,500	47,500
0400 - Supplies and Materials	20,671	242,154	44,706	50,299	48,825	48,825	48,825
0500 - Capital Outlay	5,769	102,549	5,763	-	-	-	-
0600 - Other Objects	919	1,267	1,748	4,365	4,365	4,365	4,365
Total Function 1131:	2,921,297	3,395,679	2,802,494	2,999,402 30.14	3,326,705 30.14	3,326,705 30.14	3,326,705 30.14
<u>1132 - High School Extracurricular</u>							
0100 - Salaries	300,862	310,235	320,485	340,864 5.20	338,740 5.12	338,740 5.12	338,740 5.12
0200 - Associated Payroll Costs	109,979	105,137	119,636	131,538	135,052	135,052	135,052
0300 - Purchased Services	56,321	47,794	59,944	62,683	61,933	61,933	61,933
0400 - Supplies and Materials	32,376	34,452	28,237	30,000	30,000	30,000	30,000
0600 - Other Objects	7,569	7,250	8,985	7,450	7,450	7,450	7,450
Total Function 1132:	507,107	504,866	537,287	572,535 5.20	573,175 5.12	573,175 5.12	573,175 5.12
<u>1220 - Life Skills Programs</u>							
0100 - Salaries	93,270	101,535	103,645	141,064 4.34	139,948 4.34	139,948 4.34	139,948 4.34
0200 - Associated Payroll Costs	50,372	50,697	78,685	105,612	116,552	116,552	116,552
0400 - Supplies and Materials	612	559	163	2,100	2,100	2,100	2,100
Total Function 1220:	144,254	152,790	182,494	248,776 4.34	258,600 4.34	258,600 4.34	258,600 4.34
<u>1223 - Community Transition Center</u>							
0100 - Salaries	94,529	107,352	109,145	122,952 2.59	121,204 2.31	121,204 2.31	121,204 2.31
0200 - Associated Payroll Costs	34,626	41,979	44,783	57,136	70,481	70,481	70,481
0300 - Purchased Services	450	2,357	1,699	2,433	1,700	1,700	1,700
0400 - Supplies and Materials	1,677	70	-	500	500	500	500
Total Function 1223:	131,281	151,758	155,628	183,021 2.59	193,885 2.31	193,885 2.31	193,885 2.31
<u>1229 - Behavioral Program</u>							
0100 - Salaries	87,913	81,484	98,026	109,242 3.16	113,905 3.16	113,905 3.16	113,905 3.16
0200 - Associated Payroll Costs	39,994	35,258	44,838	52,687	59,548	59,548	59,548
0300 - Purchased Services	-	84	36	-	-	-	-
Total Function 1229:	127,907	116,825	142,899	161,929 3.16	173,453 3.16	173,453 3.16	173,453 3.16
<u>1250 - Special Education Program</u>							
0100 - Salaries	203,505	216,968	261,597	284,277 6.75	296,972 6.75	296,972 6.75	296,972 6.75
0200 - Associated Payroll Costs	103,306	101,409	147,437	162,550	185,397	185,397	185,397
0400 - Supplies and Materials	-	1,730	451	1,500	1,500	1,500	1,500
Total Function 1250:	306,811	320,107	409,485	448,327 6.75	483,869 6.75	483,869 6.75	483,869 6.75
<u>1283 - Alternative Education Program</u>							
0100 - Salaries	87,694	439	-	-	-	-	-
0200 - Associated Payroll Costs	111,186	1,400	-	-	-	-	-
0300 - Purchased Services	100,374	181,362	89,876	132,700	96,344	96,344	96,344
0400 - Supplies and Materials	51,164	-	-	-	-	-	-
Total Function 1283:	350,418	183,201	89,876	132,700	96,344	96,344	96,344

608 - Madras High School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1291 - ESL Instructional Program</u>							
0100 - Salaries	58,332	61,563	52,945	56,765 1.50	62,427 1.63	62,427 1.63	62,427 1.63
0200 - Associated Payroll Costs	42,538	43,615	39,257	41,416	44,898	44,898	44,898
0400 - Supplies and Materials	-	288	3,383	450	450	450	450
Total Function 1291:	100,870	105,467	95,585	98,631 1.50	107,775 1.63	107,775 1.63	107,775 1.63
<u>1460 - Special Programs, Summer School</u>							
0100 - Salaries	-	7,106	-	-	-	-	-
0200 - Associated Payroll Costs	-	2,168	-	-	-	-	-
Total Function 1460:	-	9,274	-	-	-	-	-
Total Function 1000:	4,589,944	4,939,968	4,415,748	4,845,321 53.68	5,213,806 53.45	5,213,806 53.45	5,213,806 53.45
2000 - Support Services							
<u>2112 - Attendance Services</u>							
0100 - Salaries	38,821	29,007	32,786	33,057 1.00	37,996 1.00	37,996 1.00	37,996 1.00
0200 - Associated Payroll Costs	23,761	23,123	25,704	26,552	30,268	30,268	30,268
Total Function 2112:	62,582	52,130	58,490	59,609 1.00	68,264 1.00	68,264 1.00	68,264 1.00
<u>2114 - Student Accounting Services</u>							
0100 - Salaries	26,612	29,112	29,813	31,906 1.00	42,212 1.00	42,212 1.00	42,212 1.00
0200 - Associated Payroll Costs	22,205	23,161	22,596	26,153	31,940	31,940	31,940
Total Function 2114:	48,817	52,273	52,409	58,059 1.00	74,152 1.00	74,152 1.00	74,152 1.00
<u>2115 - Student Safety Services</u>							
0300 - Purchased Services	34,980	36,665	36,507	38,500	42,000	42,000	42,000
<u>2122 - Counseling Services</u>							
0100 - Salaries	171,688	168,315	154,609	161,956 2.88	168,322 2.88	168,322 2.88	168,322 2.88
0200 - Associated Payroll Costs	98,291	96,019	80,392	76,378	105,924	105,924	105,924
0300 - Purchased Services	2,410	75	214	500	500	500	500
0400 - Supplies and Materials	6,145	-	-	6,750	6,750	6,750	6,750
Total Function 2122:	278,533	264,409	235,215	245,584 2.88	281,496 2.88	281,496 2.88	281,496 2.88
<u>2130 - Health & Nursing Services</u>							
0400 - Supplies and Materials	3,332	3,089	3,047	2,650	2,650	2,650	2,650
<u>2220 - Educational Media Services</u>							
0100 - Salaries	116,178	44,229	45,988	46,089 1.69	47,336 1.69	47,336 1.69	47,336 1.69
0200 - Associated Payroll Costs	54,895	28,971	32,180	33,017	35,645	35,645	35,645
0300 - Purchased Services	1,153	75	-	-	-	-	-
0400 - Supplies and Materials	5,388	6,600	6,555	6,700	6,700	6,700	6,700
0600 - Other Objects	70	45	35	100	100	100	100
Total Function 2220:	177,684	79,920	84,758	85,906 1.69	89,781 1.69	89,781 1.69	89,781 1.69
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	3,301	1,228	7,475	-	-	-	-
0200 - Associated Payroll Costs	533	178	1,181	-	-	-	-
0300 - Purchased Services	2,406	2,132	171	2,500	2,500	2,500	2,500
Total Function 2240:	6,240	3,538	8,826	2,500	2,500	2,500	2,500

608 - Madras High School

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>							
<u>2410 - Office of The Principal Services</u>							
0100 - Salaries	422,031	417,289	355,466	357,890 4.40	299,192 4.00	299,192 4.00	299,192 4.00
0200 - Associated Payroll Costs	120,291	109,153	120,243	129,573	171,128	171,128	171,128
0300 - Purchased Services	27,184	30,767	20,946	32,455	29,762	29,762	29,762
0400 - Supplies and Materials	19,056	15,324	14,681	29,591	29,138	29,138	29,138
0600 - Other Objects	3,060	2,030	5,490	1,675	1,675	1,675	1,675
Total Function 2410:	591,622	574,563	516,825	551,184 4.40	530,895 4.00	530,895 4.00	530,895 4.00
<u>2542 - Buildings Services</u>							
0100 - Salaries	201,019	213,843	212,538	221,454 5.00	229,127 5.00	229,127 5.00	229,127 5.00
0200 - Associated Payroll Costs	103,749	135,294	150,044	160,469	173,844	173,844	173,844
0300 - Purchased Services	175,763	174,634	177,304	183,493	192,694	192,694	192,694
0400 - Supplies and Materials	28,403	25,106	27,598	28,100	28,100	28,100	28,100
0600 - Other Objects	202	197	-	250	250	250	250
Total Function 2542:	509,135	549,073	567,485	593,766 5.00	624,015 5.00	624,015 5.00	624,015 5.00
<u>2543 - Grounds Services</u>							
0300 - Purchased Services	8,054	7,663	4,024	6,450	2,812	2,812	2,812
0400 - Supplies and Materials	6,400	6,084	6,293	4,991	4,991	4,991	4,991
Total Function 2543:	14,454	13,747	10,317	11,441	7,803	7,803	7,803
<u>2544 - Maintenance Services</u>							
0300 - Purchased Services	14,105	14,886	7,205	10,500	10,500	10,500	10,500
0400 - Supplies and Materials	35,609	31,063	22,230	17,500	17,500	17,500	17,500
0500 - Capital Outlay	-	5,103	-	-	-	-	-
Total Function 2544:	49,714	51,052	29,435	28,000	28,000	28,000	28,000
<u>2546 - Security Services</u>							
0300 - Purchased Services	925	359	735	400	400	400	400
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	60,093	62,411	77,371	61,950	64,450	64,450	64,450
<u>2669 - Telecommunication Services</u>							
0300 - Purchased Services	255	-	-	-	-	-	-
Total Function 2000:	1,838,366	1,743,231	1,681,419	1,739,549 15.96	1,816,406 15.56	1,816,406 15.56	1,816,406 15.56
Total Center 608:	6,428,310	6,683,199	6,097,167	6,584,870 69.65	7,030,212 69.01	7,030,212 69.01	7,030,212 69.01

GENERAL SUB-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)

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

101 - Bus Purchase Fund

This subfund 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 2019-2020 budget reflects a General Fund transfer of \$100,000 for the purchase of two buses (see Bus Replacement Schedule on page 192).

101 - Bus Purchase Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources							
3101 - State School Fund - General Support	135,352	158,370	174,535	219,000	237,000	237,000	237,000
5000 - Other Sources							
5201 - Interfund Transfer - General Fund	345,000	274,536	410,000	100,000	100,000	100,000	100,000
5300 - Gain/Compensation for Fixed Assets	60,000	-	-	-	-	-	-
5400 - Beginning Fund Balance	805,669	972,653	1,115,968	1,070,000	1,065,000	1,065,000	1,065,000
Total Object 5000:	1,210,669	1,247,189	1,525,968	1,170,000	1,165,000	1,165,000	1,165,000
Total Fund 101:	1,346,021	1,405,559	1,700,503	1,389,000	1,402,000	1,402,000	1,402,000

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

101 - Bus Purchase Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2552 - Vehicle Operation Services</u>							
0500 - Capital Outlay	373,368	289,591	320,611	328,500	338,500	338,500	338,500
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unappropriated Ending Fund Balance</u>							
0800 - Other Uses of Funds	972,653	1,115,968	1,379,892	1,060,500	1,063,500	1,063,500	1,063,500
Total Fund 101:	1,346,021	1,405,559	1,700,503	1,389,000	1,402,000	1,402,000	1,402,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

I02 - 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. Revenue s are derived from participation fees and transfers from the General Fund. The 2019-2020 budget reflects a transfer of \$6,500.

I02 - Employee Wellness Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>I000 - Revenue from Local Sources</u>							
1996 - Employee Wellness Fees	195	65	660	500	600	600	600
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	18,256	10,000	10,000	7,500	6,500	6,500	6,500
5400 - Beginning Fund Balance	-	14,534	19,534	19,000	18,971	18,971	18,971
Total Object 5000:	18,256	24,534	29,534	26,500	25,471	25,471	25,471
Total Fund I02:	18,451	24,599	30,194	27,000	26,071	26,071	26,071

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

102 - Employee Wellness Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
2645 - Health Services - Staff							
0100 - Salaries	750	1,500	1,500	1,500 0.08	1,500 0.08	1,500 0.08	1,500 0.08
0200 - Associated Payroll Costs	474	476	543	552	621	621	621
0300 - Purchased Services	550	-	3,000	5,100	4,500	4,500	4,500
0400 - Supplies and Materials	2,143	3,088	3,636	4,348	5,000	5,000	5,000
Total Function 2645:	3,917	5,065	8,679	11,500 0.08	11,621 0.08	11,621 0.08	11,621 0.08
7000 - Unappropriated Ending Fund Balance							
7000 - Unapprop End Fund Balance							
0800 - Other Uses of Funds	14,534	19,534	21,515	15,500	14,450	14,450	14,450
Total Fund 102:	18,451	24,599	30,194	27,000 0.08	26,071 0.08	26,071 0.08	26,071 0.08

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

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.

104 - WS Housing Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1910 - Rentals	20,946	23,600	24,484	21,900	23,600	23,600	23,600
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	-	-	-	30,000	-	-	-
5400 - Beginning Fund Balance	65,848	68,003	75,269	78,000	100,000	100,000	100,000
Total Object 5000:	65,848	68,003	75,269	108,000	100,000	100,000	100,000
Total Fund 104:	86,794	91,604	99,753	129,900	123,600	123,600	123,600

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

104 - WS Housing Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2542 - Buildings Services</u>							
0300 - Purchased Services	1,632	4,019	1,583	1,485	4,222	4,222	4,222
<u>2544 - Maintenance Services</u>							
0300 - Purchased Services	519	2,236	2,604	93,415	2,500	2,500	2,500
0400 - Supplies and Materials	16,640	10,080	1,087	35,000	3,000	3,000	3,000
0500 - Capital Outlay	-	-	-	-	113,878	113,878	113,878
Total Function 2544:	17,159	12,316	3,691	128,415	119,378	119,378	119,378
Total Function 2000:	18,791	16,335	5,274	129,900	123,600	123,600	123,600
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unappropriated Ending Fund Balance</u>							
0800 - Other Uses of Funds	68,003	75,269	94,478	-	-	-	-
Total Fund 104:	86,794	91,604	99,752	129,900	123,600	123,600	123,600

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

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 2019-2020 budget reflects a transfer of \$157,000.

105 - Performing Arts Center	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1910 - Rentals	13,558	13,080	19,653	12,251	13,500	13,500	13,500
1990 - Miscellaneous Revenue - Other	-	-	196	-	-	-	-
Total Object 1000:	13,558	13,080	19,848	12,251	13,500	13,500	13,500
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	84,137	135,000	150,500	157,000	157,000	157,000	157,000
5400 - Beginning Fund Balance	32,322	9,000	30,585	-	9,169	9,169	9,169
Total Object 5000:	116,459	144,000	181,085	157,000	166,169	166,169	166,169
Total Fund 105:	130,016	157,080	200,933	169,251	179,669	179,669	179,669

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

105 - Performing Arts Center	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2542 - Buildings Services</u>							
0100 - Salaries	2,178	10,706	13,069	13,605 0.25	13,988 0.25	13,988 0.25	13,988 0.25
0200 - Associated Payroll Costs	1,280	6,589	8,386	8,989	9,825	9,825	9,825
0300 - Purchased Services	47,165	43,024	42,892	52,521	44,765	44,765	44,765
0400 - Supplies and Materials	3,241	2,741	3,907	4,212	4,212	4,212	4,212
0600 - Other Objects	-	449	-	-	-	-	-
Total Function 2542:	53,865	63,510	68,255	79,327 0.25	72,790 0.25	72,790 0.25	72,790 0.25
<u>2543 - Grounds Services</u>							
0400 - Supplies and Materials	-	353	400	500	500	500	500
<u>2544 - Maintenance Services</u>							
0300 - Purchased Services	384	8,349	1,100	3,260	5,000	5,000	5,000
0400 - Supplies and Materials	1,073	801	2,310	3,650	3,650	3,650	3,650
Total Function 2544:	1,458	9,150	3,410	6,910	8,650	8,650	8,650
<u>2546 - Security Services</u>							
0300 - Purchased Services	692	1,297	1,173	1,300	1,300	1,300	1,300
Total Function 2000:	56,015	74,310	73,238	88,037 0.25	83,240 0.25	83,240 0.25	83,240 0.25
3000 - Enterprise and Community Services							
<u>3390 - Other Community Services</u>							
0100 - Salaries	37,236	24,099	39,214	41,868 1.00	44,166 1.00	44,166 1.00	44,166 1.00
0200 - Associated Payroll Costs	26,890	16,823	29,984	31,768	42,255	42,255	42,255
0300 - Purchased Services	493	393	969	4,578	8,008	8,008	8,008
0400 - Supplies and Materials	383	10,868	1,398	3,000	2,000	2,000	2,000
Total Function 3390:	65,002	52,185	71,564	81,214 1.00	96,429 1.00	96,429 1.00	96,429 1.00
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unappropriated Ending Fund Balance</u>							
0800 - Other Uses of Funds	9,000	30,585	56,131	-	-	-	-
Total Fund 105:	130,016	157,080	200,933	169,251 1.25	179,669 1.25	179,669 1.25	179,669 1.25

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

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 2019-2020 reflects a transfer from the General Fund of \$50,000.

106 - Classroom Furniture Replacement Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	-	-	-	50,000	50,000	50,000	50,000
Total Fund 106:	-	-	-	50,000	50,000	50,000	50,000

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

106 - Classroom Furniture Replacement Fund

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0400 - Supplies and Materials	-	-	-	17,000	25,000	25,000	25,000
<u>1121 - Middle/Junior High Programs</u>							
0400 - Supplies and Materials	-	-	-	16,500	12,500	12,500	12,500
<u>1131 - High School Programs</u>							
0400 - Supplies and Materials	-	-	-	16,500	12,500	12,500	12,500
<i>Total Function 1000:</i>	-	-	-	50,000	50,000	50,000	50,000
Total Fund 106:	-	-	-	50,000	50,000	50,000	50,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

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 2019-2020 budget reflects a transfer of \$50,000 from the General Fund (see page 194 for the Technology Replacement Schedule).

107 - Technology Replacement Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1998 - E-Rate Revenue	115,828	131,260	122,035	100,000	100,000	100,000	100,000
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	80,000	136,000	124,400	57,650	50,000	50,000	50,000
5400 - Beginning Fund Balance	73,927	150,395	293,631	230,000	334,000	334,000	334,000
Total Object 5000:	153,927	286,395	418,031	287,650	384,000	384,000	384,000
Total Fund 107:	269,754	417,655	540,066	387,650	484,000	484,000	484,000

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

I07 - Technology Replacement Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2660 - Technology Services</u>							
0300 - Purchased Services	13,312	8,478	8,816	15,000	9,000	9,000	9,000
0400 - Supplies and Materials	106,047	115,547	149,220	172,650	143,350	143,350	143,350
Total Function 2660:	119,359	124,024	158,036	187,650	152,350	152,350	152,350
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unappropriated Ending Fund Balance</u>							
0800 - Other Uses of Funds	150,395	293,631	382,030	200,000	331,650	331,650	331,650
Total Fund I07:	269,754	417,655	540,066	387,650	484,000	484,000	484,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

I 08 - 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 2019-2020 budget reflects a transfer of \$200,000 from the General Fund (see page 195 for the Textbook Adoption Schedule).

I 08 - Textbook Replacement Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	1,050,000	300,000	485,000	200,000	200,000	200,000	200,000
5400 - Beginning Fund Balance	38,331	700,192	762,941	662,000	866,000	866,000	866,000
Total Object 5000:	1,088,331	1,000,192	1,247,941	862,000	1,066,000	1,066,000	1,066,000
Total Fund I 08:	1,088,331	1,000,192	1,247,941	862,000	1,066,000	1,066,000	1,066,000

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

108 - Textbook Replacement Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0400 - Supplies and Materials	316,629	112,762	110,855	78,000	78,000	78,000	78,000
<u>1121 - Middle/Junior High Programs</u>							
0400 - Supplies and Materials	42,972	12,657	93,422	111,000	111,000	111,000	111,000
<u>1131 - High School Programs</u>							
0400 - Supplies and Materials	24,519	82,995	66,365	111,000	111,000	111,000	111,000
Total Function 1000:	384,121	208,415	270,642	300,000	300,000	300,000	300,000
2000 - Support Services							
<u>2213 - Curriculum Development</u>							
0100 - Salaries	718	14,278	943	-	-	-	-
0200 - Associated Payroll Costs	247	4,507	348	-	-	-	-
0400 - Supplies and Materials	15	10,052	6,832	-	-	-	-
Total Function 2213:	981	28,837	8,124	-	-	-	-
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	174	-	1,427	-	-	-	-
0200 - Associated Payroll Costs	33	-	311	-	-	-	-
0300 - Purchased Services	2,830	-	705	-	-	-	-
Total Function 2240:	3,037	-	2,443	-	-	-	-
Total Function 2000:	4,018	28,837	10,566	-	-	-	-
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unappropriated End Fund Balance</u>							
0800 - Other Uses of Funds	700,192	762,941	966,733	562,000	766,000	766,000	766,000
Total Fund 108:	1,088,331	1,000,192	1,247,941	862,000	1,066,000	1,066,000	1,066,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

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 196 for the Equipment Replacement Plan).

109 - Equipment Replacement Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4900 - Revenue for On Behalf of District	1,077	9,965	2,653	-	-	-	-
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	176,000	100,000	120,000	77,000	-	-	-
5300 - Gain/Compensation for Fixed Assets	169	-	22,859	-	-	-	-
5400 - Beginning Fund Balance	317,463	426,132	470,605	443,000	507,000	507,000	507,000
Total Object 5000:	493,632	526,132	613,464	520,000	507,000	507,000	507,000
Total Fund 109:	494,709	536,097	616,117	520,000	507,000	507,000	507,000

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

109 - Equipment Replacement Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1122 - Middle/Junior High Extracurricular</u>							
0500 - Capital Outlay	-	-	15,210	-	-	-	-
<u>1131 - High School Programs</u>							
0400 - Supplies and Materials	-	25,130	-	-	-	-	-
0500 - Capital Outlay	-	-	30,669	40,051	15,000	15,000	15,000
Total Function 1131:	-	25,130	30,669	40,051	15,000	15,000	15,000
Total Function 1000:	-	25,130	45,879	40,051	15,000	15,000	15,000
2000 - Support Services							
<u>2130 - Health & Nursing Services</u>							
0500 - Capital Outlay	-	-	7,676	22,759	-	-	-
<u>2520 - Fiscal Services</u>							
0300 - Purchased Services	-	-	824	-	-	-	-
0400 - Supplies and Materials	-	-	3,088	-	-	-	-
Total Function 2520:	-	-	3,913	-	-	-	-
<u>2542 - Buildings Services</u>							
0400 - Supplies and Materials	-	5,618	-	-	-	-	-
<u>2544 - Maintenance Services</u>							
0400 - Supplies and Materials	2,977	14,465	2,653	-	-	-	-
0500 - Capital Outlay	65,600	5,800	15,595	53,000	25,000	25,000	25,000
Total Function 2544:	68,577	20,265	18,248	53,000	25,000	25,000	25,000
<u>2552 - Vehicle Operation Services</u>							
0400 - Supplies and Materials	-	899	-	-	-	-	-
0500 - Capital Outlay	-	8,990	-	49,000	25,000	25,000	25,000
Total Function 2552:	-	9,889	-	49,000	25,000	25,000	25,000
Total Function 2000:	68,577	35,772	29,837	124,759	50,000	50,000	50,000
3000 - Enterprise and Community Services							
<u>3100 - Food Services</u>							
0400 - Supplies and Materials	-	4,590	-	2,550	-	-	-
0500 - Capital Outlay	-	-	6,792	9,640	38,495	38,495	38,495
Total Function 3100:	-	4,590	6,792	12,190	38,495	38,495	38,495
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unappropriated Ending Fund Balance</u>							
0800 - Other Uses of Funds	426,132	470,605	533,610	343,000	403,505	403,505	403,505
Total Fund 109:	494,709	536,097	616,117	520,000	507,000	507,000	507,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

I 10 - Maint & Repair Projects

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 2019-2020 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 197.

I 10 - Maint & Repair Projects	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1990 - Miscellaneous Revenue - Other	45,191	5,000	-	-	-	-	-
<u>2000 - Revenue From Intermediate Sources</u>							
2240 - Public Purpose Charge	74,091	76,407	75,308	70,000	70,000	70,000	70,000
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	65,000	100,000	285,000	125,250	300,000	300,000	300,000
5400 - Beginning Fund Balance	904,365	869,584	1,027,475	820,000	1,300,000	1,300,000	1,300,000
Total Object 5000:	969,365	969,584	1,312,475	945,250	1,600,000	1,600,000	1,600,000
Total Fund I 10:	1,088,647	1,050,991	1,387,783	1,015,250	1,670,000	1,670,000	1,670,000

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

I 10 - Maint & Repair Projects	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2544 - Maintenance Services</u>							
0300 - Purchased Services	7,500	-	-	10,000	-	-	-
0400 - Supplies and Materials	-	-	41,452	98,095	43,500	43,500	43,500
0500 - Capital Outlay	-	-	-	8,000	12,000	12,000	12,000
Total Function 2544:	7,500	-	41,452	116,095	55,500	55,500	55,500
<u>2552 - Vehicle Operation Services</u>							
0400 - Supplies and Materials	-	-	2,682	7,855	-	-	-
Total Function 2000:	7,500	-	44,134	123,950	55,500	55,500	55,500
4000 - Facilities Acquisition and Construction							
<u>4150 - BLDG Acquis-Constr-Improv</u>							
0400 - Supplies and Materials	13,604	-	15,283	-	-	-	-
0500 - Capital Outlay	197,959	23,517	67,820	376,300	656,660	656,660	656,660
Total Function 4150:	211,562	23,517	83,103	376,300	656,660	656,660	656,660
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unappropriated End Fund Balance</u>							
0800 - Other Uses of Funds	869,585	1,027,474	1,260,546	515,000	957,840	957,840	957,840
Total Fund I 10:	1,088,647	1,050,991	1,387,783	1,015,250	1,670,000	1,670,000	1,670,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

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.

III - PERS Reserve Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Sources							
5201 - Interfund Transfer - General Fund	-	342,188	-	-	-	-	-
5400 - Beginning Fund Balance	667,812	667,812	1,010,000	1,010,000	1,008,250	1,008,250	1,008,250
Total Object 5000:	667,812	1,010,000	1,010,000	1,010,000	1,008,250	1,008,250	1,008,250
Total Fund III:	667,812	1,010,000	1,010,000	1,010,000	1,008,250	1,008,250	1,008,250

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

III - PERS Reserve Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2520 - Fiscal Services</u>							
0200 - Associated Payroll Costs	-	-	-	1,010,000	1,008,250	1,008,250	1,008,250
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unapprop End Fund Balance</u>							
0800 - Other Uses of Funds	667,812	1,010,000	1,010,000	-	-	-	-
Total Fund III:	667,812	1,010,000	1,010,000	1,010,000	1,008,250	1,008,250	1,008,250

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

118 - Stabilization Fund

The Stabilization Fund was established in 2008-2009 through Board resolution and is part of the stabilization funds for use in stabilizing the highs and lows of funding from federal, state and local sources and to provide a consistent education opportunity for students over a long period of time. The District transferred monies to various funds for the 2015-2016 budget year. This fund is inactive for the 2019-2020 budget year.

118 - Stabilization Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Sources							
5400 - Beginning Fund Balance	1,545,934	-	-	-	-	-	-
Total Fund 118:	1,545,934	-	-	-	-	-	-

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

I 18 - Stabilization Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Uses							
5201 - Transfer to General Sub Funds							
0700 - Transfers	1,545,934	-	-	-	-	-	-
Total Fund I 18:	1,545,934	-	-	-	-	-	-

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2020

I 19 - WS School 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.

I 19 - WS School Building Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Sources							
5400 - Beginning Fund Balance	426,334	426,334	426,334	426,334	426,334	426,334	426,334
Total Fund I 19:	426,334	426,334	426,334	426,334	426,334	426,334	426,334

General Sub Funds - Requirements

Jefferson County School District 509-J

June 30, 2020

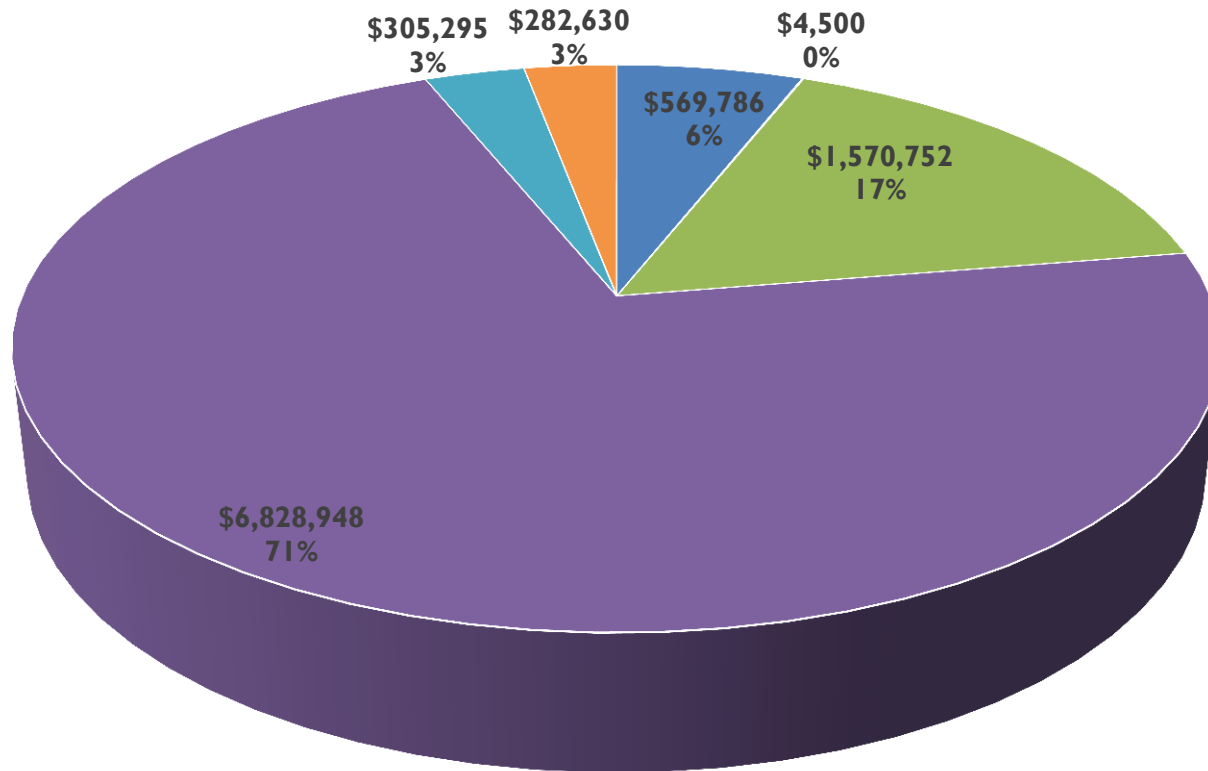
I 19 - WS School Building Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unapprop End Fund Balance</u>							
0800 - Other Uses of Funds	426,334	426,334	426,334	426,334	426,334	426,334	426,334
Total Fund I 19:	426,334	426,334	426,334	426,334	426,334	426,334	426,334

SPECIAL REVENUE FUNDS



The Special Revenues 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.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - SPECIAL REVENUE FUNDS
FYE JUNE 30, 2020



■ Local sources ■ Intermediate sources ■ State sources ■ Federal sources ■ Other sources ■ Beginning Fund Balance

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS ADOPTED BUDGET
FYE JUNE 30, 2020

	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
REVENUES							
Local sources	568,592	600,801	739,431	764,895	569,786	569,786	569,786
Intermediate sources	15,866	10,745	6,356	4,589	4,500	4,500	4,500
State sources	151,568	519,648	1,221,063	1,875,495	1,570,752	1,570,752	1,570,752
Federal sources	5,430,863	5,353,831	5,374,998	6,981,516	6,828,948	6,828,948	6,828,948
TOTAL REVENUE	6,166,890	6,485,024	7,341,848	9,626,495	8,973,986	8,973,986	8,973,986
EXPENDITURES							
Instruction	2,032,638	2,525,923	3,082,171	4,264,005	4,222,973	4,222,973	4,222,973
Support Services	2,013,001	1,631,339	1,788,628	2,915,989	2,141,675	2,141,675	2,141,675
Enterprise and Community Services	2,306,851	2,422,907	2,579,148	2,622,992	2,882,263	2,882,263	2,882,263
Facilities Acquisition and Construction	-	-	-	240,000	185,000	185,000	185,000
TOTAL EXPENDITURES	6,352,490	6,580,170	7,449,947	10,042,986	9,431,911	9,431,911	9,431,911
REVENUES OVER (UNDER) EXPENDITURES	(185,600)	(95,146)	(108,099)	(416,491)	(457,925)	(457,925)	(457,925)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	258,659	182,635	166,678	254,100	318,144	318,144	318,144
Operating transfers out	-	-	-	(5,000)	(12,849)	(12,849)	(12,849)
TOTAL OTHER FINANCING SOURCES (USES)	258,659	182,635	166,678	249,100	305,295	305,295	305,295
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	73,059	87,489	58,579	(167,391)	(152,630)	(152,630)	(152,630)
FUND BALANCE, JULY 1	234,109	307,169	394,658	297,391	282,630	282,630	282,630
FUND BALANCE, JUNE 30	307,169	394,658	453,237	130,000	130,000	130,000	130,000

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2020

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
1530	GAIN OR LOSS ON SALE OF INVESTMENTS	146	-	-	-	-	-	-
1600	FOOD SERVICE	14,936	14,640	15,865	13,186	14,000	14,000	14,000
1810	CHILD CARE	45,190	32,059	52,224	45,000	35,000	35,000	35,000
1920	DONATIONS/CONTRIBUTIONS	2,281	38,211	11,502	21,138	14,603	14,603	14,603
1921	PRIVATE GRANTS	61,278	78,159	188,761	317,746	169,665	169,665	169,665
1990	LOCAL MISCELLANEOUS REVENUE	441,831	434,866	450,724	362,442	329,000	329,000	329,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	-	-	4,478	3,883	5,304	5,304	5,304
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	2,931	2,866	15,876	1,500	2,214	2,214	2,214
2220	RESTRICTED INTERMEDIATE SOURCES	5,140	7,677	6,356	4,589	4,500	4,500	4,500
2230	OR COMMUNITY FOUNDATION	10,587	3,068	-	-	-	-	-
2232	OEA CHOICE TRUST GRANT	140	-	-	-	-	-	-
3102	STATE SCHOOL FUND	15,779	15,419	16,875	16,501	18,000	18,000	18,000
3230	OSU EXTENSION	10,420	11,997	11,174	8,550	5,250	5,250	5,250
3299	STATE GRANT/RESTRICTED	125,369	492,231	1,193,013	1,850,444	1,547,502	1,547,502	1,547,502
4300	FEDERAL GRANT (DIRECT)	581,834	621,355	628,317	1,797,309	1,800,546	1,800,546	1,800,546
4500	RESTRICTED-FED THRU STATE	2,871,616	2,629,761	2,547,754	3,161,378	2,853,325	2,853,325	2,853,325
4501	FEDERAL GRANT	506,990	570,019	619,449	551,000	605,000	605,000	605,000
4502	FEDERAL GRANT	1,135,162	1,222,284	1,299,625	1,188,505	1,233,500	1,233,500	1,233,500
4505	FED MEAL REIMBURSEMENT	173,443	131,023	117,272	115,383	165,326	165,326	165,326
4530	FED THRU STATE THRU ESD	11,726	11,722	12,152	11,747	12,116	12,116	12,116

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2020

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2019-20
4700	FED GR THRU INTERMEDIATE	21,400	28,200	21,000	27,800	23,300	23,300	23,300
4711	CARL PERKINS GRANT	-	-	3,124	3,883	3,980	3,980	3,980
4718	SAFE ROUTES TO SCHOOL GRANT	2,633	-	-	-	-	-	-
4910	COMMODITIES (CAFETERIA)	126,059	136,382	122,454	124,511	131,855	131,855	131,855
4911	COMMODITIES FEE REIMBURSEMENT (CAFETERIA)	-	3,086	3,853	-	-	-	-
5201	INTERFUND TRANSFER FROM GENERAL FUNDS	258,659	182,635	166,678	249,100	305,295	305,295	305,295
5202	INTERFUND TRANSFER FROM SPECIAL REVENUE FUNDS	-	-	-	5,000	12,849	12,849	12,849
5400	BEGINNING FUND BALANCE	234,109	307,169	394,658	297,391	282,630	282,630	282,630
TOTALS		6,659,658	6,974,828	7,903,184	10,177,986	9,574,760	9,574,760	9,574,760
5202	INTERFUND TRANSFER FROM SPECIAL REVENUE FUNDS	-	-	-	(5,000)	(12,849)	(12,849)	(12,849)
TOTAL NET OF INTERFUND TRANSFERS		6,659,658	6,974,828	7,903,184	10,172,986	9,561,911	9,561,911	9,561,911

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2020

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
1111	ELEMENTARY INSTRUCTION	28,244	77,594	46,286	81,946	228,291	228,291	228,291
1113	ELEMENTARY EXTRACURRICULAR	6,122	5,078	5,296	4,860	5,014	5,014	5,014
1121	MIDDLE SCHOOL INSTRUCTION	20,520	4,227	130,522	65,554	24,134	24,134	24,134
1122	MIDDLE SCHOOL EXTRACURRICULAR	34,999	49,623	50,847	49,330	47,062	47,062	47,062
1131	HIGH SCHOOL REGULAR INSTRUCTION	66,320	97,416	489,020	434,217	486,094	486,094	486,094
1132	HIGH SCHOOL EXTRACURRICULAR	390,501	372,326	377,438	352,140	312,102	312,102	312,102
1220	LIFE SKILLS INSTRUCTION PROGRAM	206,547	207,902	182,454	188,965	202,216	202,216	202,216
1221	LEARNING CENTER	-	-	4,478	3,883	5,304	5,304	5,304
1223	COMMUNITY TRANSITION CENTER	243,831	295,796	205,619	211,616	226,457	226,457	226,457
1229	BEHAVIORAL PROGRAM	63,779	70,811	78,909	84,530	90,973	90,973	90,973
1250	SPECIAL EDUCATION PROGRAM	8,081	16,690	17,323	20,277	21,065	21,065	21,065
1260	TREATMENT AND HABILITATION	93,237	108,370	109,205	96,492	98,121	98,121	98,121
1272	TITLE I-A/D	722,839	982,859	889,128	1,551,276	1,410,729	1,410,729	1,410,729
1283	ALTERNATIVE EDUCATION	-	12,000	-	3,000	-	-	-
1291	ESL INSTRUCTIONAL PROGRAM	-	-	31,144	-	-	-	-
1296	INDIAN EDUCATION	130,960	186,626	230,393	460,734	454,636	454,636	454,636
1420	MIDDLE SCHOOL SUMMER PROGRAMS	-	-	35,846	87,698	39,720	39,720	39,720
1460	SPECIAL SUMMER PROGRAM	16,659	38,605	198,265	567,487	571,055	571,055	571,055

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2020

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
2112	ATTENDANCE SERVICES	60,791	63,083	68,029	69,648	71,827	71,827	71,827
2115	STUDENT SAFETY	2,633	-	-	-	-	-	-
2119	OTHER ATTENDANCE & SOCIAL SERVICES	19,894	20,351	21,716	92,408	23,077	23,077	23,077
2122	COUNSELING SERVICES	358,973	445,627	381,678	250,538	333,649	333,649	333,649
2130	HEALTH & NURSING SERVICES	-	-	-	5,069	5,069	5,069	5,069
2150	SPEECH PATHOLOGY SERVICES	92,058	94,984	55,796	-	-	-	-
2160	OTHER STUDENT TREATMENT SERVICES	50,006	51,114	62,734	85,000	85,000	85,000	85,000
2190	STUDENT SUPPORT SERVICES	533	-	-	-	-	-	-
2211	IMPROVEMENT OF INSTRUCTION SERVICES	760,910	406,775	519,484	1,311,608	912,270	912,270	912,270
2240	INSTRUCTIONAL STAFF DEVELOPMENT	366,225	357,295	490,500	736,238	386,499	386,499	386,499
2321	OFFICE OF SUPERINTENDENT	-	-	-	5,000	-	-	-
2410	OFFICE OF THE PRINCIPAL SERVICES	80,747	80,217	19,573	3,476	3,476	3,476	3,476
2520	FISCAL SERVICES	15	-	-	-	-	-	-
2542	BUILDINGS SERVICES	-	-	821	13,828	16,607	16,607	16,607
2543	GROUPS SERVICES	-	-	-	1,715	1,715	1,715	1,715
2544	MAINTENANCE SERVICES	-	-	-	25,000	25,000	25,000	25,000
2552	VEHICLE OPERATION SERVICES	31,167	12,310	27,058	46,159	36,639	36,639	36,639
2623	EVALUATION SERVICES	-	-	-	15,100	5,000	5,000	5,000
2640	STAFF SERVICES	-	-	1,835	1,165	1,165	1,165	1,165
2645	HEALTH SERVICES-EMPLOYEES	140	-	-	-	-	-	-
2690	INDIRECT FEES	188,910	99,583	139,402	254,038	234,682	234,682	234,682

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2020

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
3100	FOOD SERVICES	2,122,072	2,181,246	2,282,164	2,233,267	2,413,600	2,413,600	2,413,600
3330	PARENT INVOLVEMENT	75,314	147,274	171,960	196,102	216,239	216,239	216,239
3390	OTHER COMMUNITY SERVICES	12,538	21,503	14,773	57,788	100,674	100,674	100,674
3501	CHILD CARE PROVIDER SERVICES	96,927	72,884	110,252	135,835	151,750	151,750	151,750
4150	BLDG ACQUIS-CONSTR-IMPROV	-	-	-	240,000	185,000	185,000	185,000
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	-	-	-	5,000	12,849	12,849	12,849
7000	UNAPPROP END FUND BALANCE	307,169	394,658	453,237	130,000	130,000	130,000	130,000
TOTALS		6,659,658	6,974,828	7,903,184	10,177,986	9,574,760	9,574,760	9,574,760
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	-	-	-	(5,000)	(12,849)	(12,849)	(12,849)
TOTAL NET OF INTERFUND TRANSFERS		6,659,658	6,974,828	7,903,184	10,172,986	9,561,911	9,561,911	9,561,911

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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.

203 - Title I-A Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4500 - Federal Revenue Through State - Restricted	1,081,089	1,047,436	1,226,424	1,303,201	1,206,718	1,206,718	1,206,718
Total Fund 203:	1,081,089	1,047,436	1,226,424	1,303,201	1,206,718	1,206,718	1,206,718

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

203 - Title I-A Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	333,473	437,513	495,211	491,257 8.09	468,010 8.66	468,010 8.66	468,010 8.66
0200 - Associated Payroll Costs	164,645	229,099	251,224	288,847	285,735	285,735	285,735
0300 - Purchased Services	-	3,600	-	-	-	-	-
0400 - Supplies and Materials	7,068	1,499	10,671	3,487	-	-	-
Total Function 1272:	505,187	671,711	757,105	783,591 8.09	753,745 8.66	753,745 8.66	753,745 8.66
2000 - Support Services							
<u>2119 - Other Attendance and Social Work Services</u>							
0100 - Salaries	6,089	6,615	7,147	5,589 0.20	7,288 0.20	7,288 0.20	7,288 0.20
0200 - Associated Payroll Costs	1,644	1,954	2,418	2,164	2,813	2,813	2,813
0300 - Purchased Services	160	60	-	500	500	500	500
Total Function 2119:	7,893	8,629	9,565	8,253 0.20	10,601 0.20	10,601 0.20	10,601 0.20
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	290,086	196,121	195,558	212,347 2.79	217,654 2.79	217,654 2.79	217,654 2.79
0200 - Associated Payroll Costs	162,514	109,051	103,346	155,074	118,320	118,320	118,320
0300 - Purchased Services	-	190	630	-	-	-	-
Total Function 2211:	452,600	305,362	299,535	367,421 2.79	335,974 2.79	335,974 2.79	335,974 2.79
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	2,874	88	54,222	600	-	-	-
0200 - Associated Payroll Costs	884	7	18,713	300	-	-	-
0300 - Purchased Services	16,927	14,123	18,651	54,547	4,817	4,817	4,817
0400 - Supplies and Materials	3,052	260	31	739	-	-	-
Total Function 2240:	23,738	14,479	91,617	56,186	4,817	4,817	4,817
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	7,985	112	3,029	2,228	-	-	-
<u>2690 - Other Support Services</u>							
0600 - Other Objects	62,765	30,774	46,379	56,386	54,423	54,423	54,423
Total Function 2000:	554,980	359,356	450,124	490,474 2.99	405,815 2.99	405,815 2.99	405,815 2.99
3000 - Enterprise and Community Services							
<u>3330 - Civic Services</u>							
0100 - Salaries	464	3,441	2,225	1,500	-	-	-
0200 - Associated Payroll Costs	167	1,030	815	-	-	-	-
0300 - Purchased Services	-	-	-	375	-	-	-
0400 - Supplies and Materials	8,339	7,980	11,032	22,260	42,088	42,088	42,088
Total Function 3330:	8,971	12,450	14,072	24,135	42,088	42,088	42,088

203 - Title I-A Grants		2015/16	2016/17	2017/18	2018/19	2019/20		2019/20		2019/20	
		Actuals	Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
		\$	\$	\$	\$ FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
3390 - Other Community Services											
0100 - Salaries		8,744	-	200	1,500	-		-		-	
0200 - Associated Payroll Costs		2,334	-	17	-	-		-		-	
0300 - Purchased Services		-	1,195	1,882	-	570		570		570	
0400 - Supplies and Materials		874	2,724	3,025	3,500	4,500		4,500		4,500	
Total Function 3390:		11,951	3,919	5,123	5,000	5,070		5,070		5,070	
Total Function 3000:		20,922	16,369	19,194	29,135	47,158		47,158		47,158	
Total Fund 203:		1,081,089	1,047,436	1,226,424	1,303,201 11.08	1,206,718 11.65		1,206,718 11.65		1,206,718 11.65	

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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.

204 - 21ST Century Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4500 - Federal Revenue Through State - Restricted	-	-	-	500,000	500,000	500,000	500,000
Total Fund 204:	-	-	-	500,000	500,000	500,000	500,000

Special Revenue - Requirements

Jefferson County School District 509-J

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204 - 21ST Century Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	-	-	-	227,640	209,720	209,720	209,720
0200 - Associated Payroll Costs	-	-	-	81,958	80,957	80,957	80,957
0300 - Purchased Services	-	-	-	972	300	300	300
0400 - Supplies and Materials	-	-	-	1,000	1,742	1,742	1,742
Total Function 1272:	-	-	-	311,570	292,719	292,719	292,719
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	-	-	-	85,738	88,363	88,363	88,363
0200 - Associated Payroll Costs	-	-	-	59,421	65,429	65,429	65,429
0300 - Purchased Services	-	-	-	1,674	500	500	500
0400 - Supplies and Materials	-	-	-	2,200	-	-	-
Total Function 2211:	-	-	-	149,033	154,292	154,292	154,292
<u>2240 - Instructional Staff Develop</u>							
0300 - Purchased Services	-	-	-	1,082	6,832	6,832	6,832
<u>2542 - Buildings Services</u>							
0100 - Salaries	-	-	-	4,623	11,648	11,648	11,648
0200 - Associated Payroll Costs	-	-	-	9,204	4,959	4,959	4,959
Total Function 2542:	-	-	-	13,828	16,607	16,607	16,607
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	-	-	-	6,000	-	-	-
<u>2623 - Evaluation Services</u>							
0300 - Purchased Services	-	-	-	-	5,000	5,000	5,000
0400 - Supplies and Materials	-	-	-	100	-	-	-
Total Function 2623:	-	-	-	100	5,000	5,000	5,000
<u>2690 - Other Support Services</u>							
0600 - Other Objects	-	-	-	18,288	22,550	22,550	22,550
Total Function 2000:	-	-	-	188,330	205,281	205,281	205,281
3000 - Enterprise and Community Services							
<u>3330 - Civic Services</u>							
0400 - Supplies and Materials	-	-	-	100	2,000	2,000	2,000
Total Fund 204:	-	-	-	500,000	500,000	500,000	500,000

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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 two 1.0 FTE liaisons and .75 FTE elementary music teacher.

205 - Title VI Indian Education	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4300 - Federal Revenue Direct From The Feds - Restricted	196,239	197,167	202,636	217,141	217,530	217,530	217,530
Total Fund 205:	196,239	197,167	202,636	217,141	217,530	217,530	217,530

Special Revenue - Requirements

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June 30, 2020

205 - Title VI Indian Education	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1296 - Indian Education</u>							
0100 - Salaries	77,392	84,782	79,629	84,648 1.75	85,360 1.75	85,360 1.75	85,360 1.75
0200 - Associated Payroll Costs	37,376	49,302	53,699	54,642	60,343	60,343	60,343
0300 - Purchased Services	1,765	-	-	-	-	-	-
0400 - Supplies and Materials	14,426	-	-	-	-	-	-
Total Function 1296:	130,960	134,084	133,328	139,290 1.75	145,703 1.75	145,703 1.75	145,703 1.75
2000 - Support Services							
<u>2112 - Attendance Services</u>							
0100 - Salaries	45,206	46,906	48,775	50,003 1.00	49,862 1.00	49,862 1.00	49,862 1.00
0200 - Associated Payroll Costs	15,585	16,177	19,254	19,645	21,965	21,965	21,965
Total Function 2112:	60,791	63,083	68,029	69,648 1.00	71,827 1.00	71,827 1.00	71,827 1.00
<u>2190 - Service Direction, Student Support Services</u>							
0400 - Supplies and Materials	533	-	-	-	-	-	-
<u>2690 - Other Support Services</u>							
0600 - Other Objects	3,772	-	1,278	8,203	-	-	-
Total Function 2000:	65,096	63,083	69,308	77,851 1.00	71,827 1.00	71,827 1.00	71,827 1.00
3000 - Enterprise and Community Services							
<u>3330 - Civic Services</u>							
0400 - Supplies and Materials	183	-	-	-	-	-	-
Total Fund 205:	196,239	197,167	202,636	217,141 2.75	217,530 2.75	217,530 2.75	217,530 2.75

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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 2019-2020 reflects a budget transfer of \$10,000 from the General Fund.

206 - Activity Bus	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1920 - Donations/Contributions	1,438	2,500	2,500	-	2,500	2,500	2,500
<u>4000 - Revenue From Federal Sources</u>							
4700 - Federal Funds Through Intermediate	-	-	-	2,500	-	-	-
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	9,753	5,811	6,428	10,000	10,000	10,000	10,000
Total Fund 206:	11,191	8,311	8,928	12,500	12,500	12,500	12,500

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

206 - Activity Bus	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	11,191	8,311	8,928	12,500	12,500	12,500	12,500
Total Fund 206:	11,191	8,311	8,928	12,500	12,500	12,500	12,500

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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.

207 - Native Language Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4300 - Federal Revenue Direct From The Feds - Restricted	-	-	-	324,444	324,918	324,918	324,918
Total Fund 207:	-	-	-	324,444	324,918	324,918	324,918

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

207 - Native Language Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1296 - Indian Education</u>							
0300 - Purchased Services	-	-	-	160,000	160,000	160,000	160,000
0400 - Supplies and Materials	-	-	-	3,000	500	500	500
Total Function 1296:	-	-	-	163,000	160,500	160,500	160,500
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	-	-	-	77,000	78,234	78,234	78,234
0200 - Associated Payroll Costs	-	-	-	45,145	50,122	50,122	50,122
Total Function 2211:	-	-	-	122,145	128,356	128,356	128,356
<u>2240 - Instructional Staff Develop</u>							
0300 - Purchased Services	-	-	-	24,000	20,000	20,000	20,000
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	-	-	-	3,000	3,000	3,000	3,000
<u>2690 - Other Support Services</u>							
0600 - Other Objects	-	-	-	12,299	13,062	13,062	13,062
Total Function 2000:	-	-	-	161,444	164,418	164,418	164,418
Total Fund 207:	-	-	-	324,444	324,918	324,918	324,918

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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 in 2019-2020.

211 - Title I-A School Improvement	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4500 - Federal Revenue Through State - Restricted	38,369	56,684	37,080	120,000	-	-	-
Total Fund 211:	38,369	56,684	37,080	120,000	-	-	-

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

211 - Title I-A School Improvement	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	-	47,945	-	-	-	-	-
0200 - Associated Payroll Costs	-	5,571	-	-	-	-	-
Total Function 1272:	-	53,516	-	-	-	-	-
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	23,510	-	-	-	-	-	-
0200 - Associated Payroll Costs	12,791	-	-	-	-	-	-
Total Function 2211:	36,301	-	-	-	-	-	-
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	-	799	89	56,000	-	-	-
0200 - Associated Payroll Costs	-	243	7	20,160	-	-	-
0300 - Purchased Services	-	174	36,429	38,428	-	-	-
0400 - Supplies and Materials	51	-	-	-	-	-	-
Total Function 2240:	51	1,216	36,525	114,588	-	-	-
<u>2690 - Other Support Services</u>							
0600 - Other Objects	2,017	1,715	111	5,412	-	-	-
Total Function 2000:	38,369	2,931	36,637	120,000	-	-	-
3000 - Enterprise and Community Services							
<u>3330 - Civic Services</u>							
0100 - Salaries	-	84	-	-	-	-	-
0200 - Associated Payroll Costs	-	68	-	-	-	-	-
0400 - Supplies and Materials	-	84	444	-	-	-	-
Total Function 3330:	-	236	444	-	-	-	-
Total Fund 211:	38,369	56,684	37,080	120,000	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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 FY19-20.

212 - WS K-8 School Improvement Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4500 - Federal Revenue Through State - Restricted	547,593	384,860	166,895	98,117	-	-	-
Total Fund 212:	547,593	384,860	166,895	98,117	-	-	-

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

212 - WS K-8 School Improvement Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	72,174	144,798	38,140	40,346 1.88	-	-	-
0200 - Associated Payroll Costs	49,729	61,819	27,102	46,089	-	-	-
0400 - Supplies and Materials	41,574	21,492	-	-	-	-	-
0600 - Other Objects	(114)	2,720	-	-	-	-	-
Total Function 1272:	163,363	230,829	65,242	86,435 1.88	-	-	-
<u>1460 - Special Programs, Summer School</u>							
0100 - Salaries	-	-	54,762	-	-	-	-
0200 - Associated Payroll Costs	-	-	17,929	-	-	-	-
Total Function 1460:	-	-	72,691	-	-	-	-
Total Function 1000:	163,363	230,829	137,932	86,435 1.88	-	-	-
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	73,878	80	6,000	-	-	-	-
0200 - Associated Payroll Costs	39,873	30	2,188	-	-	-	-
Total Function 2211:	113,751	111	8,188	-	-	-	-
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	31,926	2,064	61	6,000	-	-	-
0200 - Associated Payroll Costs	9,591	589	21	1,342	-	-	-
0300 - Purchased Services	115,138	58,272	413	-	-	-	-
0400 - Supplies and Materials	1,105	3,051	-	-	-	-	-
Total Function 2240:	157,760	63,975	495	7,342	-	-	-
<u>2410 - Office of The Principal Services</u>							
0100 - Salaries	54,988	56,375	14,446	-	-	-	-
0200 - Associated Payroll Costs	24,477	21,926	4,736	-	-	-	-
0300 - Purchased Services	1,282	-	-	-	-	-	-
Total Function 2410:	80,747	78,301	19,182	-	-	-	-
<u>2690 - Other Support Services</u>							
0600 - Other Objects	31,973	11,644	1,098	4,341	-	-	-
Total Function 2000:	384,231	154,031	28,962	11,683	-	-	-
3000 - Enterprise and Community Services							
<u>3100 - Food Services</u>							
0100 - Salaries	-	-	-	-	-	-	-
Total Fund 212:	547,593	384,860	166,895	98,117 1.88	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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.

213 - IDEA-Special Education	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4500 - Federal Revenue Through State - Restricted	578,804	602,538	545,560	514,277	540,270	540,270	540,270
Total Fund 213:	578,804	602,538	545,560	514,277	540,270	540,270	540,270

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

213 - IDEA-Special Education	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1220 - Life Skills Programs</u>							
0100 - Salaries	103,722	107,103	91,359	94,391 3.50	99,664 3.50	99,664 3.50	99,664 3.50
0200 - Associated Payroll Costs	102,824	100,798	91,095	94,574	102,552	102,552	102,552
Total Function 1220:	206,547	207,902	182,454	188,965 3.50	202,216 3.50	202,216 3.50	202,216 3.50
<u>1223 - Community Transition Center</u>							
0300 - Purchased Services	26,000	26,000	12,000	12,000	12,000	12,000	12,000
0400 - Supplies and Materials	-	-	296	-	-	-	-
Total Function 1223:	26,000	26,000	12,296	12,000	12,000	12,000	12,000
<u>1229 - Behavioral Program</u>							
0100 - Salaries	33,166	32,808	36,888	40,270 1.81	43,053 1.81	43,053 1.81	43,053 1.81
0200 - Associated Payroll Costs	30,613	38,004	42,020	44,260	47,920	47,920	47,920
Total Function 1229:	63,779	70,811	78,909	84,530 1.81	90,973 1.81	90,973 1.81	90,973 1.81
<u>1250 - Special Education Program</u>							
0100 - Salaries	6,228	12,945	13,637	15,107 0.72	15,204 0.72	15,204 0.72	15,204 0.72
0200 - Associated Payroll Costs	1,853	3,744	3,686	5,170	5,861	5,861	5,861
Total Function 1250:	8,081	16,690	17,323	20,277 0.72	21,065 0.72	21,065 0.72	21,065 0.72
<u>1260 - Treatment and Habilitation</u>							
0300 - Purchased Services	93,237	108,370	109,205	96,492	98,121	98,121	98,121
Total Function 1000:	397,644	429,773	400,186	402,264 6.03	424,375 6.03	424,375 6.03	424,375 6.03
2000 - Support Services							
<u>2150 - Speech Pathology & Audiology Services</u>							
0100 - Salaries	47,293	49,348	29,416	-	-	-	-
0200 - Associated Payroll Costs	44,458	45,636	26,380	-	-	-	-
0300 - Purchased Services	307	-	-	-	-	-	-
Total Function 2150:	92,058	94,984	55,796	-	-	-	-
<u>2160 - Other Student Treatment Services</u>							
0300 - Purchased Services	50,006	51,114	62,734	85,000	85,000	85,000	85,000
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	3,945	2,348	2,035	2,760	3,210	3,210	3,210
0200 - Associated Payroll Costs	791	380	576	939	1,219	1,219	1,219
0300 - Purchased Services	570	5,763	3,562	3,052	2,100	2,100	2,100
Total Function 2240:	5,307	8,491	6,172	6,751	6,529	6,529	6,529
<u>2690 - Other Support Services</u>							
0600 - Other Objects	33,790	18,176	20,672	20,262	24,366	24,366	24,366
Total Function 2000:	181,160	172,766	145,374	112,013	115,895	115,895	115,895
Total Fund 213:	578,804	602,538	545,560	514,277 6.03	540,270 6.03	540,270 6.03	540,270 6.03

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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. Jefferson County Middle School received approximately \$3.3 from 2011-2014. This fund is inactive for 2019-2020.

214 - JCMS School Improvement Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4500 - Federal Revenue Through State - Restricted	40,142	-	-	-	-	-	-
Total Fund 214:	40,142	-	-	-	-	-	-

Special Revenue - Requirements

Jefferson County School District 509-J

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214 - JCMS School Improvement Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	1,500	-	-	-	-	-	-
0200 - Associated Payroll Costs	444	-	-	-	-	-	-
0300 - Purchased Services	8,500	-	-	-	-	-	-
0400 - Supplies and Materials	12,874	-	-	-	-	-	-
Total Function 1272:	23,317	-	-	-	-	-	-
<u>1460 - Special Programs, Summer School</u>							
0100 - Salaries	9,155	-	-	-	-	-	-
0200 - Associated Payroll Costs	2,954	-	-	-	-	-	-
Total Function 1460:	12,109	-	-	-	-	-	-
Total Function 1000:	35,427	-	-	-	-	-	-
2000 - Support Services							
<u>2240 - Instructional Staff Develop</u>							
0300 - Purchased Services	(875)	-	-	-	-	-	-
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	3,244	-	-	-	-	-	-
<u>2690 - Other Support Services</u>							
0600 - Other Objects	2,347	-	-	-	-	-	-
Total Function 2000:	4,715	-	-	-	-	-	-
Total Fund 214:	40,142	-	-	-	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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.

216 - Title III Language (ESL)	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4500 - Federal Revenue Through State - Restricted	92,840	105,010	105,629	110,641	108,455	108,455	108,455
Total Fund 216:	92,840	105,010	105,629	110,641	108,455	108,455	108,455

Special Revenue - Requirements

Jefferson County School District 509-J

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216 - Title III Language (ESL)	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1460 - Special Programs, Summer School</u>							
0100 - Salaries	3,000	30,023	8,089	4,500	11,000	11,000	11,000
0200 - Associated Payroll Costs	1,550	8,583	2,843	2,431	4,248	4,248	4,248
0400 - Supplies and Materials	-	-	-	796	-	-	-
Total Function 1460:	4,550	38,605	10,932	7,727	15,248	15,248	15,248
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	5,246	1,000	-	-	-	-	-
0200 - Associated Payroll Costs	2,772	517	-	-	-	-	-
0400 - Supplies and Materials	234	25	-	-	-	-	-
Total Function 2211:	8,252	1,542	-	-	-	-	-
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	9,162	3,908	2,496	3,240	-	-	-
0200 - Associated Payroll Costs	2,760	785	619	974	-	-	-
0300 - Purchased Services	308	8,240	9,355	15,603	7,500	7,500	7,500
0400 - Supplies and Materials	-	120	-	-	-	-	-
Total Function 2240:	12,230	13,054	12,470	19,817	7,500	7,500	7,500
<u>2690 - Other Support Services</u>							
0600 - Other Objects	1,820	890	1,654	2,013	2,169	2,169	2,169
Total Function 2000:	22,303	15,486	14,125	21,830	9,669	9,669	9,669
3000 - Enterprise and Community Services							
<u>3330 - Civic Services</u>							
0100 - Salaries	31,141	23,317	37,938	41,306	41,030	41,030	41,030
0200 - Associated Payroll Costs	23,167	16,858	27,830	30,502	31,498	31,498	31,498
0300 - Purchased Services	10,000	-	-	-	-	-	-
0400 - Supplies and Materials	1,680	811	9,614	-	-	-	-
Total Function 3330:	65,987	40,986	75,382	71,809	72,528	72,528	72,528
<u>3390 - Other Community Services</u>							
0100 - Salaries	-	7,581	3,000	6,060	6,500	6,500	6,500
0200 - Associated Payroll Costs	-	2,352	1,013	1,715	2,510	2,510	2,510
0300 - Purchased Services	-	-	560	-	1,000	1,000	1,000
0400 - Supplies and Materials	-	-	617	1,500	1,000	1,000	1,000
Total Function 3390:	-	9,933	5,190	9,275	11,010	11,010	11,010
Total Function 3000:	65,987	50,919	80,572	81,084	83,538	83,538	83,538
Total Fund 216:	92,840	105,010	105,629	110,641	108,455	108,455	108,455

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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 FY19-20.

217 - Elementary Counseling Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4300 - Federal Revenue Direct From The Feds - Restricted	385,595	309,700	246,094	-	-	-	-
Total Fund 217:	385,595	309,700	246,094	-	-	-	-

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

217 - Elementary Counseling Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2122 - Counseling Services</u>							
0100 - Salaries	207,121	175,369	151,734	-	-	-	-
0200 - Associated Payroll Costs	121,352	85,378	71,554	-	-	-	-
0300 - Purchased Services	8,881	3,433	258	-	-	-	-
0400 - Supplies and Materials	20,919	6,006	31	-	-	-	-
0500 - Capital Outlay	-	22,200	12,000	-	-	-	-
Total Function 2122:	358,273	292,386	235,576	-	-	-	-
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	-	765	-	-	-	-	-
0200 - Associated Payroll Costs	-	240	-	-	-	-	-
0300 - Purchased Services	4,777	6,938	1,460	-	-	-	-
Total Function 2240:	4,777	7,943	1,460	-	-	-	-
<u>2690 - Other Support Services</u>							
0600 - Other Objects	22,545	9,370	9,058	-	-	-	-
Total Function 2000:	385,595	309,700	246,094	-	-	-	-
Total Fund 217:	385,595	309,700	246,094	-	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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.

218 - Indian Demonstration Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4300 - Federal Revenue Direct From The Feds - Restricted	-	114,488	179,587	258,605	258,605	258,605	258,605
Total Fund 218:	-	114,488	179,587	258,605	258,605	258,605	258,605

Special Revenue - Requirements

Jefferson County School District 509-J

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218 - Indian Demonstration Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1296 - Indian Education</u>							
0100 - Salaries	-	25,728	4,867	16,962	16,962	16,962	16,962
0200 - Associated Payroll Costs	-	14,563	4,485	6,548	6,548	6,548	6,548
0300 - Purchased Services	-	11,635	12,846	10,000	10,000	10,000	10,000
0400 - Supplies and Materials	-	616	882	8,740	8,740	8,740	8,740
0600 - Other Objects	-	-	473	-	-	-	-
Total Function 1296:	-	52,541	23,553	42,250	42,250	42,250	42,250
<u>1460 - Special Programs, Summer School</u>							
0100 - Salaries	-	-	49,544	110,337	110,337	110,337	110,337
0200 - Associated Payroll Costs	-	-	16,712	42,588	42,588	42,588	42,588
0400 - Supplies and Materials	-	-	-	5,930	5,930	5,930	5,930
Total Function 1460:	-	-	66,256	158,855	158,855	158,855	158,855
Total Function 1000:	-	52,541	89,809	201,105	201,105	201,105	201,105
2000 - Support Services							
<u>2122 - Counseling Services</u>							
0400 - Supplies and Materials	-	9,611	3,930	3,600	3,600	3,600	3,600
<u>2211 - Improvement of Instruction Services</u>							
0400 - Supplies and Materials	-	89	246	-	-	-	-
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	-	5,158	3,248	-	-	-	-
0200 - Associated Payroll Costs	-	1,092	1,033	-	-	-	-
0300 - Purchased Services	-	8,267	63,501	20,500	20,500	20,500	20,500
Total Function 2240:	-	14,517	67,782	20,500	20,500	20,500	20,500
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	-	86	8,356	8,000	8,000	8,000	8,000
<u>2690 - Other Support Services</u>							
0600 - Other Objects	-	3,464	1,410	11,663	11,663	11,663	11,663
Total Function 2000:	-	27,766	81,725	43,763	43,763	43,763	43,763
3000 - Enterprise and Community Services							
<u>3330 - Civic Services</u>							
0100 - Salaries	-	10,785	1,176	-	-	-	-
0200 - Associated Payroll Costs	-	3,693	395	-	-	-	-
0300 - Purchased Services	-	600	1,200	1,200	1,200	1,200	1,200
0400 - Supplies and Materials	-	19,102	4,696	3,800	3,800	3,800	3,800
Total Function 3330:	-	34,181	7,467	5,000	5,000	5,000	5,000
<u>3390 - Other Community Services</u>							
0100 - Salaries	-	-	421	6,304	6,304	6,304	6,304
0200 - Associated Payroll Costs	-	-	164	2,433	2,433	2,433	2,433
Total Function 3390:	-	-	585	8,737	8,737	8,737	8,737
Total Function 3000:	-	34,181	8,052	13,737	13,737	13,737	13,737
Total Fund 218:	-	114,488	179,587	258,605	258,605	258,605	258,605

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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.

219 - It Is A New Day Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4300 - Federal Revenue Direct From The Feds - Restricted	-	-	-	997,119	999,493	999,493	999,493
Total Fund 219:	-	-	-	997,119	999,493	999,493	999,493

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

219 - It Is A New Day Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	-	-	-	167,081 2.72	170,720 2.72	170,720 2.72	170,720 2.72
0200 - Associated Payroll Costs	-	-	-	95,670	105,744	105,744	105,744
Total Function 1272:	-	-	-	262,751 2.72	276,464 2.72	276,464 2.72	276,464 2.72
<u>1296 - Indian Education</u>							
0300 - Purchased Services	-	-	-	20,000	20,000	20,000	20,000
<u>1460 - Special Programs, Summer School</u>							
0100 - Salaries	-	-	-	288,536	274,400	274,400	274,400
0200 - Associated Payroll Costs	-	-	-	112,369	105,919	105,919	105,919
Total Function 1460:	-	-	-	400,905	380,319	380,319	380,319
Total Function 1000:	-	-	-	683,656 2.72	676,783 2.72	676,783 2.72	676,783 2.72
2000 - Support Services							
<u>2122 - Counseling Services</u>							
0100 - Salaries	-	-	-	77,000 1.00	78,234 1.00	78,234 1.00	78,234 1.00
0200 - Associated Payroll Costs	-	-	-	46,036	50,122	50,122	50,122
Total Function 2122:	-	-	-	123,036 1.00	128,356 1.00	128,356 1.00	128,356 1.00
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	-	-	-	78,920 1.00	78,234 1.00	78,234 1.00	78,234 1.00
0200 - Associated Payroll Costs	-	-	-	41,849	50,122	50,122	50,122
Total Function 2211:	-	-	-	120,769 1.00	128,356 1.00	128,356 1.00	128,356 1.00
<u>2240 - Instructional Staff Develop</u>							
0300 - Purchased Services	-	-	-	3,061	3,212	3,212	3,212
<u>2623 - Evaluation Services</u>							
0300 - Purchased Services	-	-	-	15,000	-	-	-
<u>2690 - Other Support Services</u>							
0600 - Other Objects	-	-	-	42,597	43,078	43,078	43,078
Total Function 2000:	-	-	-	304,463 2.00	303,002 2.00	303,002 2.00	303,002 2.00
3000 - Enterprise and Community Services							
<u>3330 - Civic Services</u>							
0100 - Salaries	-	-	-	-	12,056	12,056	12,056
0200 - Associated Payroll Costs	-	-	-	-	4,652	4,652	4,652
0400 - Supplies and Materials	-	-	-	9,000	3,000	3,000	3,000
Total Function 3330:	-	-	-	9,000	19,708	19,708	19,708
Total Fund 219:	-	-	-	997,119 4.72	999,493 4.72	999,493 4.72	999,493 4.72

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

The Safe Routes to School (SRTS) program is intended to improve the health and well-being of children by enabling and encouraging them to walk and bicycle to school. The efforts are sustained through funding from Jefferson County. In partnership with the County the District is reimbursed for the SRTS coordinator's salary. This fund is inactive for FY2019 -2020.

221 - Safe Routes to School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4718 - Safe Routes to School Grant	2,633	-	-	-	-	-	-
Total Fund 221:	2,633	-	-	-	-	-	-

Special Revenue - Requirements

Jefferson County School District 509-J

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221 - Safe Routes to School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
2115 - Student Safety Services							
0100 - Salaries	2,430	-	-	-	-	-	-
0200 - Associated Payroll Costs	203	-	-	-	-	-	-
Total Function 2115:	2,633	-	-	-	-	-	-
Total Fund 221:	2,633	-	-	-	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

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 \$12,840 for FY2019-2020.

222 - Smile Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>3000 - Revenue From State Sources</u>							
3230 - Osu Extension	10,420	11,997	11,174	8,550	5,250	5,250	5,250
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	12,037	8,555	5,974	11,250	12,840	12,840	12,840
Total Fund 222:	22,456	20,552	17,148	19,800	18,090	18,090	18,090

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

222 - Smile Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1113 - Elementary Extracurricular</u>							
0100 - Salaries	4,095	3,667	3,400	3,400 0.16	3,400 0.16	3,400 0.16	3,400 0.16
0200 - Associated Payroll Costs	1,591	1,025	1,148	1,160	1,314	1,314	1,314
0300 - Purchased Services	166	-	-	-	-	-	-
0400 - Supplies and Materials	269	386	594	300	300	300	300
0600 - Other Objects	-	-	154	-	-	-	-
Total Function 1113:	6,122	5,078	5,296	4,860 0.16	5,014 0.16	5,014 0.16	5,014 0.16
<u>1122 - Middle/Junior High Extracurricular</u>							
0100 - Salaries	6,382	6,217	3,400	5,950 0.24	5,950 0.24	5,950 0.24	5,950 0.24
0200 - Associated Payroll Costs	2,932	1,826	1,144	2,030	1,512	1,512	1,512
0300 - Purchased Services	90	197	-	-	-	-	-
0400 - Supplies and Materials	459	321	392	600	600	600	600
Total Function 1122:	9,862	8,563	4,936	8,580 0.24	8,062 0.24	8,062 0.24	8,062 0.24
<u>1132 - High School Extracurricular</u>							
0100 - Salaries	4,182	4,628	4,113	3,400 0.16	3,400 0.16	3,400 0.16	3,400 0.16
0200 - Associated Payroll Costs	1,105	1,299	1,357	1,160	1,314	1,314	1,314
0300 - Purchased Services	60	-	-	-	-	-	-
0400 - Supplies and Materials	332	52	175	300	300	300	300
Total Function 1132:	5,679	5,979	5,645	4,860 0.16	5,014 0.16	5,014 0.16	5,014 0.16
Total Function 1000:	21,663	19,619	15,877	18,300 0.56	18,090 0.56	18,090 0.56	18,090 0.56
2000 - Support Services							
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	794	933	1,272	1,500	-	-	-
Total Fund 222:	22,456	20,552	17,148	19,800 0.56	18,090 0.56	18,090 0.56	18,090 0.56

Special Revenue - Resources

Jefferson County School District 509-J

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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.

223 - Youth Transition Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4500 - Federal Revenue Through State - Restricted	232,840	277,403	202,639	208,393	222,943	222,943	222,943
Tota Fund 223:	232,840	277,403	202,639	208,393	222,943	222,943	222,943

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223 - Youth Transition Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1223 - Community Transition Center</u>							
0100 - Salaries	59,855	59,838	65,842	68,544 2.00	91,343 2.00	91,343 2.00	91,343 2.00
0200 - Associated Payroll Costs	38,121	39,498	44,392	71,208	66,579	66,579	66,579
0300 - Purchased Services	119,855	159,552	82,714	58,014	55,285	55,285	55,285
0400 - Supplies and Materials	-	9,655	374	1,850	1,250	1,250	1,250
Total Function 1223:	217,831	268,543	193,322	199,616 2.00	214,457 2.00	214,457 2.00	214,457 2.00
2000 - Support Services							
<u>2240 - Instructional Staff Develop</u>							
0300 - Purchased Services	-	268	855	3,500	1,875	1,875	1,875
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	1,395	200	780	-	1,015	1,015	1,015
<u>2690 - Other Support Services</u>							
0600 - Other Objects	13,614	8,393	7,681	5,277	5,596	5,596	5,596
Total Function 2000:	15,009	8,861	9,317	8,777	8,486	8,486	8,486
Total Fund 223:	232,840	277,403	202,639	208,393 2.00	222,943 2.00	222,943 2.00	222,943 2.00

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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.

226 - Title X McKinney-Vento Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4530 - Fed Thru State Thru ESD	11,726	11,722	12,152	11,747	12,116	12,116	12,116
Total Fund 226:	11,726	11,722	12,152	11,747	12,116	12,116	12,116

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226 - Title X McKinney-Vento Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
2119 - Other Attendance and Social Work Services							
0100 - Salaries	6,157	6,615	7,090	6,831 0.20	7,288 0.20	7,288 0.20	7,288 0.20
0200 - Associated Payroll Costs	1,661	1,955	2,399	1,932	2,813	2,813	2,813
0300 - Purchased Services	744	780	1,362	1,140	1,515	1,515	1,515
0400 - Supplies and Materials	3,165	2,372	1,208	1,844	500	500	500
0600 - Other Objects	-	-	93	-	-	-	-
Total Function 2119:	11,726	11,722	12,152	11,747 0.20	12,116 0.20	12,116 0.20	12,116 0.20
Total Fund 226:	11,726	11,722	12,152	11,747 0.20	12,116 0.20	12,116 0.20	12,116 0.20

Special Revenue - Resources

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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.

227 - Title I-C Migrant Education	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4500 - Federal Revenue Through State - Restricted	-	-	10,573	75,687	78,939	78,939	78,939
4700 - Federal Funds Through Intermediate	21,400	28,200	21,000	25,300	23,300	23,300	23,300
Total Object 4000:	21,400	28,200	31,573	100,987	102,239	102,239	102,239
Total Fund 227:	21,400	28,200	31,573	100,987	102,239	102,239	102,239

Special Revenue - Requirements

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227 - Title I-C Migrant Education	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0400 - Supplies and Materials	-	-	1,459	-	-	-	-
<u>1131 - High School Programs</u>							
0400 - Supplies and Materials	-	-	2,168	5,063	3,879	3,879	3,879
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	11,443	18,372	15,910	18,000	16,000	16,000	16,000
0200 - Associated Payroll Costs	3,398	5,586	4,403	6,369	6,176	6,176	6,176
0400 - Supplies and Materials	-	1,573	-	17,399	18,200	18,200	18,200
Total Function 1272:	14,841	25,530	20,314	41,768	40,376	40,376	40,376
Total Function 1000:	14,841	25,530	23,940	46,831	44,255	44,255	44,255
2000 - Support Services							
<u>2240 - Instructional Staff Develop</u>							
0300 - Purchased Services	-	-	4,957	44,675	51,300	51,300	51,300
0400 - Supplies and Materials	-	-	-	5,137	1,000	1,000	1,000
Total Function 2240:	-	-	4,957	49,812	52,300	52,300	52,300
<u>2552 - Vehicle Operation Services</u>							
0100 - Salaries	4,897	-	-	-	-	-	-
0200 - Associated Payroll Costs	1,663	-	-	-	-	-	-
0300 - Purchased Services	-	2,670	1,594	931	1,124	1,124	1,124
Total Function 2552:	6,559	2,670	1,594	931	1,124	1,124	1,124
<u>2690 - Other Support Services</u>							
0600 - Other Objects	-	-	1,083	3,413	3,560	3,560	3,560
Total Function 2000:	6,559	2,670	7,633	54,156	56,984	56,984	56,984
3000 - Enterprise and Community Services							
<u>3390 - Other Community Services</u>							
0400 - Supplies and Materials	-	-	-	-	1,000	1,000	1,000
Total Fund 227:	21,400	28,200	31,573	100,987	102,239	102,239	102,239

Special Revenue - Resources

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The CTE/STEM grant is intended to increase STEM fields of study in Jefferson County School through a Natural Resources Program. This grant was awarded to the District in FY2013-2014 and will employ a Natural Resources teacher and Career Exploration teacher to facilitate instruction and implementation of the program during the FY2014-15 school year. This fund is inactive for FY 2019-2020.

231 - CTE/Stem Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources							
3299 - State Sources - Restricted	9,353	-	-	-	-	-	-
Total Fund 231:	9,353	-	-	-	-	-	-

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231 - CTE/Stem Grant	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
1121 - Middle/Junior High Programs							
0400 - Supplies and Materials	9,353	-	-	-	-	-	-
Total Fund 231:	9,353	-	-	-	-	-	-

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Onsite childcare is currently provided by the District for teen parents enrolled in the District. Onsite 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.

232 - On-Site Child Care	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1810 - Childcare Revenues	45,190	32,059	52,224	45,000	35,000	35,000	35,000
1920 - Donations/Contributions	119	-	-	-	-	-	-
Total Object 1000:	45,309	32,059	52,224	45,000	35,000	35,000	35,000
<u>3000 - Revenue From State Sources</u>							
3299 - State Sources - Restricted	-	-	7,114	-	7,000	7,000	7,000
<u>4000 - Revenue From Federal Sources</u>							
4500 - Federal Revenue Through State - Restricted	6,801	7,667	938	5,000	5,000	5,000	5,000
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	91,741	35,882	51,150	27,850	104,750	104,750	104,750
5400 - Beginning Fund Balance	9,885	56,809	59,534	57,985	-	-	-
Total Object 5000:	101,626	92,692	110,684	85,835	104,750	104,750	104,750
Total Fund 232:	153,736	132,418	170,959	135,835	151,750	151,750	151,750

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232 - On-Site Child Care	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Enterprise and Community Services							
3501 - Child Care Provider Services							
0100 - Salaries	64,713	51,519	66,791	76,883 3.44	85,342 3.44	85,342 3.44	85,342 3.44
0200 - Associated Payroll Costs	31,435	20,379	41,860	56,777	64,230	64,230	64,230
0400 - Supplies and Materials	628	944	1,291	1,750	1,753	1,753	1,753
0600 - Other Objects	150	43	310	425	425	425	425
Total Function 3501:	96,927	72,884	110,252	135,835 3.44	151,750 3.44	151,750 3.44	151,750 3.44
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
0800 - Other Uses of Funds	56,809	59,534	60,707	-	-	-	-
Total Object 7000:	56,809	59,534	60,707	-	-	-	-
Total Fund 232:	153,736	132,418	170,959	135,835 3.44	151,750 3.44	151,750 3.44	151,750 3.44

Special Revenue - Resources

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

234 - HDESD Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1991 - Miscellaneous Revenue - Instruction Services	-	-	4,478	3,883	5,304	5,304	5,304
<u>3000 - Revenue From State Sources</u>							
3299 - State Sources - Restricted	-	-	78,150	85,772	2,652	2,652	2,652
<u>4000 - Revenue From Federal Sources</u>							
4711 - Carl Perkins Grant	-	-	3,124	3,883	3,980	3,980	3,980
Total Fund 234:	-	-	85,752	93,538	11,936	11,936	11,936

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234 - HDESD Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1221 - Learning Center - Structured and Intensive</u>							
0100 - Salaries	-	-	3,965	3,000	4,000	4,000	4,000
0200 - Associated Payroll Costs	-	-	514	883	1,304	1,304	1,304
Total Function 1221:	-	-	4,478	3,883	5,304	5,304	5,304
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	-	-	57,726	28,713	0.49	-	-
0200 - Associated Payroll Costs	-	-	10,560	16,941	-	-	-
Total Function 2211:	-	-	68,286	45,654	0.49	-	-
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	-	-	9,385	22,500	5,000	5,000	5,000
0200 - Associated Payroll Costs	-	-	1,784	7,593	1,632	1,632	1,632
0300 - Purchased Services	-	-	843	2,000	-	-	-
0400 - Supplies and Materials	-	-	976	8,154	-	-	-
Total Function 2240:	-	-	12,988	40,247	6,632	6,632	6,632
<u>2690 - Other Support Services</u>							
0600 - Other Objects	-	-	-	3,754	-	-	-
Total Function 2000:	-	-	81,274	89,655	0.49	6,632	6,632
Total Fund 234:	-	-	85,752	93,538	0.49	11,936	11,936

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The ODE State Grants Fund was created in order to account for state grants received from the Oregon Department of Education. For FY19-20 the District has budgeted for the following grants: Vision Screening, TAP Seismic, Tribal Attendance Pilot Project, ELL HB 3499, Workforce Housing and CTE Revitalization grant.

235 - ODE State Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>2000 - Revenue From Intermediate Sources</u>							
2220 - Restricted Intermediate Sources	5,140	7,677	6,356	4,589	4,500	4,500	4,500
<u>3000 - Revenue From State Sources</u>							
3299 - State Sources - Restricted	99,016	474,686	670,968	1,337,983	948,685	948,685	948,685
Total Fund 235:	104,156	482,363	677,324	1,342,572	953,185	953,185	953,185

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235 - ODE State Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0100 - Salaries	-	34,382	-	-	-	-	-
0200 - Associated Payroll Costs	-	16,298	-	-	-	-	-
0400 - Supplies and Materials	-	-	-	-	150,000	150,000	150,000
Total Function 1111:	-	50,680	-	-	150,000	150,000	150,000
<u>1121 - Middle/Junior High Programs</u>							
0100 - Salaries	-	-	634	-	-	-	-
0200 - Associated Payroll Costs	-	-	215	-	-	-	-
0300 - Purchased Services	-	-	9,250	41,320	-	-	-
0400 - Supplies and Materials	-	-	52,521	600	-	-	-
Total Function 1121:	-	-	62,620	41,920	-	-	-
<u>1131 - High School Programs</u>							
0100 - Salaries	-	30,167	-	30,120	0.50	-	-
0200 - Associated Payroll Costs	-	24,129	-	20,150	-	-	-
0300 - Purchased Services	902	2,483	-	2,000	-	-	-
0400 - Supplies and Materials	57,280	20,314	111,489	4,000	78,642	78,642	78,642
0500 - Capital Outlay	5,808	-	30,690	-	-	-	-
Total Function 1131:	63,991	77,093	142,179	56,270	0.50	78,642	78,642
<u>1132 - High School Extracurricular</u>							
0300 - Purchased Services	1,050	-	-	-	-	-	-
<u>1223 - Community Transition Center</u>							
0100 - Salaries	-	351	-	-	-	-	-
0200 - Associated Payroll Costs	-	29	-	-	-	-	-
0300 - Purchased Services	-	873	-	-	-	-	-
Total Function 1223:	-	1,253	-	-	-	-	-
<u>1291 - ESL Instructional Program</u>							
0400 - Supplies and Materials	-	-	31,144	-	-	-	-
<u>1420 - Middle/Junior High, Summer School</u>							
0100 - Salaries	-	-	-	28,119	20,000	20,000	20,000
0200 - Associated Payroll Costs	-	-	-	17,979	7,720	7,720	7,720
0400 - Supplies and Materials	-	-	35,846	41,600	12,000	12,000	12,000
Total Function 1420:	-	-	35,846	87,698	39,720	39,720	39,720
Total Function 1000:	65,041	129,025	271,788	185,888	0.50	268,362	268,362
2000 - Support Services							
<u>2119 - Other Attendance and Social Work Services</u>							
0100 - Salaries	-	-	-	31,500	0.88	-	-
0200 - Associated Payroll Costs	-	-	-	25,824	-	-	-
0400 - Supplies and Materials	-	-	-	14,724	-	-	-
Total Function 2119:	-	-	-	72,048	0.88	-	-

235 - ODE State Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
<u>2122 - Counseling Services</u>											
0100 - Salaries	-	71,969	45,466	33,345	1.00	35,398	1.00	35,398	1.00	35,398	1.00
0200 - Associated Payroll Costs	-	35,085	36,741	26,614		29,323		29,323		29,323	
0300 - Purchased Services	-	4,924	1,441	2,526		1,000		1,000		1,000	
0400 - Supplies and Materials	-	11,640	426	2,079		500		500		500	
0500 - Capital Outlay	-	20,012	-	-		-		-		-	
Total Function 2122:	-	143,630	84,074	64,564	1.00	66,221	1.00	66,221	1.00	66,221	1.00
<u>2130 - Health & Nursing Services</u>											
0300 - Purchased Services	-	-	-	5,069		5,069		5,069		5,069	
<u>2211 - Improvement of Instruction Services</u>											
0100 - Salaries	17,370	9,047	72,104	252,606	2.00	73,959	1.00	73,959	1.00	73,959	1.00
0200 - Associated Payroll Costs	9,374	5,047	39,234	92,100		44,209		44,209		44,209	
0300 - Purchased Services	-	-	529	-		-		-		-	
0400 - Supplies and Materials	-	12,234	2,282	26,500		-		-		-	
Total Function 2211:	26,744	26,329	114,149	371,206	2.00	118,168	1.00	118,168	1.00	118,168	1.00
<u>2240 - Instructional Staff Develop</u>											
0100 - Salaries	6,541	73,078	43,520	23,269		-		-		-	
0200 - Associated Payroll Costs	1,557	20,627	13,670	28,473		-		-		-	
0300 - Purchased Services	4,105	22,411	45,550	160,232		129,500		129,500		129,500	
0400 - Supplies and Materials	-	16,833	4,018	11,500		-		-		-	
Total Function 2240:	12,202	132,948	106,758	223,474		129,500		129,500		129,500	
<u>2542 - Buildings Services</u>											
0100 - Salaries	-	-	821	-		-		-		-	
<u>2544 - Maintenance Services</u>											
0300 - Purchased Services	-	-	-	25,000		25,000		25,000		25,000	
<u>2552 - Vehicle Operation Services</u>											
0300 - Purchased Services	-	-	172	2,000		1,000		1,000		1,000	
<u>2690 - Other Support Services</u>											
0600 - Other Objects	168	9,924	24,481	44,680		17,753		17,753		17,753	
Total Function 2000:	39,115	312,831	330,456	808,040	3.88	362,711	2.00	362,711	2.00	362,711	2.00
3000 - Enterprise and Community Services											
<u>3100 - Food Services</u>											
0100 - Salaries	-	-	721	-		-		-		-	
0200 - Associated Payroll Costs	-	-	264	-		-		-		-	
Total Function 3100:	-	-	985	-		-		-		-	
<u>3330 - Civic Services</u>											
0100 - Salaries	-	23,453	43,582	44,257	1.00	40,730	1.00	40,730	1.00	40,730	1.00
0200 - Associated Payroll Costs	-	17,054	29,652	33,125		31,382		31,382		31,382	
0400 - Supplies and Materials	-	-	861	5,873		-		-		-	
Total Function 3330:	-	40,507	74,095	83,255	1.00	72,112	1.00	72,112	1.00	72,112	1.00
<u>3390 - Other Community Services</u>											
0400 - Supplies and Materials	-	-	-	25,389		65,000		65,000		65,000	
Total Function 3000:	-	40,507	75,080	108,644	1.00	137,112	1.00	137,112	1.00	137,112	1.00

235 - ODE State Grants

	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
Continued from Previous Page							
4000 - Facilities Acquisition and Construction							
4150 - BLDG Acquis-Constr-Improv							
0500 - Capital Outlay	-	-	-	240,000	185,000	185,000	185,000
Total Fund 235:	104,156	482,363	677,324	1,342,572 5.38	953,185 3.00	953,185 3.00	953,185 3.00

Special Revenue - Resources

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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.

236 - Career Tech Education (M98)	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources							
3299 - State Sources - Restricted	-	-	402,244	403,689	565,165	565,165	565,165
Total Fund 236:	-	-	402,244	403,689	565,165	565,165	565,165

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Jefferson County School District 509-J

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236 - Career Tech Education (M98)	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1131 - High School Programs</u>							
0100 - Salaries	-	-	190,658	213,553 4.00	226,843 4.00	226,843 4.00	226,843 4.00
0200 - Associated Payroll Costs	-	-	124,951	118,180	152,092	152,092	152,092
0500 - Capital Outlay	-	-	5,781	-	-	-	-
0600 - Other Objects	-	-	10,800	12,120	12,366	12,366	12,366
Total Function 1131:	-	-	332,191	343,853 4.00	391,301 4.00	391,301 4.00	391,301 4.00
<u>1460 - Special Programs, Summer School</u>							
0100 - Salaries	-	-	-	-	12,000	12,000	12,000
0200 - Associated Payroll Costs	-	-	-	-	4,633	4,633	4,633
Total Function 1460:	-	-	-	-	16,633	16,633	16,633
Total Function 1000:	-	-	332,191	343,853 4.00	407,934 4.00	407,934 4.00	407,934 4.00
2000 - Support Services							
<u>2122 - Counseling Services</u>							
0100 - Salaries	-	-	39,974	40,774 0.53	83,174 1.06	83,174 1.06	83,174 1.06
0200 - Associated Payroll Costs	-	-	18,123	18,564	52,298	52,298	52,298
Total Function 2122:	-	-	58,097	59,338 0.53	135,472 1.06	135,472 1.06	135,472 1.06
<u>2690 - Other Support Services</u>							
0600 - Other Objects	-	-	11,956	498	21,759	21,759	21,759
Total Function 2000:	-	-	70,054	59,836 0.53	157,231 1.06	157,231 1.06	157,231 1.06
Total Fund 236:	-	-	402,244	403,689 4.53	565,165 5.06	565,165 5.06	565,165 5.06

Special Revenue - Resources

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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. Statewide Outdoor School program continues over the next two years. 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.

237 - Outdoor School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources							
3299 - State Sources - Restricted	-	-	33,366	22,000	23,000	23,000	23,000
Total Fund 237:	-	-	33,366	22,000	23,000	23,000	23,000

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237 - Outdoor School	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
1121 - Middle/Junior High Programs							
0300 - Purchased Services	-	-	33,366	22,000	23,000	23,000	23,000
Total Fund 237:	-	-	33,366	22,000	23,000	23,000	23,000

Special Revenue - Resources

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The Miscellaneous State & Local Grants Fund includes a variety of grants received throughout the years. Examples of state and local organizations providing these grants include OR Community Foundation, Oregon Education Association Trust, and George Fox University.

242 - Misc State & Local Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1920 - Donations/Contributions	-	2,000	-	-	-	-	-
1921 - Private Grants	54,388	73,057	186,012	313,994	167,912	167,912	167,912
Total Object 1000:	54,388	75,057	186,012	313,994	167,912	167,912	167,912
<u>2000 - Revenue From Intermediate Sources</u>							
2230 - Or Community Foundation	10,587	3,068	-	-	-	-	-
2232 - OEA Choice Trust Grant	140	-	-	-	-	-	-
Total Object 2000:	10,727	3,068	-	-	-	-	-
Total Fund 242:	65,115	78,125	186,012	313,994	167,912	167,912	167,912

Special Revenue - Requirements

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242 - Misc State & Local Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0300 - Purchased Services	-	1,100	58	-	-	-	-
0400 - Supplies and Materials	1,377	404	12,435	5,880	2,225	2,225	2,225
0500 - Capital Outlay	-	-	-	10,000	10,000	10,000	10,000
Total Function 1111:	1,377	1,504	12,493	15,880	12,225	12,225	12,225
<u>1121 - Middle/Junior High Programs</u>							
0100 - Salaries	-	1,521	-	-	-	-	-
0200 - Associated Payroll Costs	-	446	-	-	-	-	-
0300 - Purchased Services	3,000	-	-	-	-	-	-
0400 - Supplies and Materials	7,257	-	33,034	1,634	1,134	1,134	1,134
Total Function 1121:	10,257	1,967	33,034	1,634	1,134	1,134	1,134
<u>1122 - Middle/Junior High Extracurricular</u>							
0300 - Purchased Services	-	2,000	-	-	-	-	-
0400 - Supplies and Materials	1,351	12,320	1,352	-	-	-	-
Total Function 1122:	1,351	14,320	1,352	-	-	-	-
<u>1131 - High School Programs</u>							
0300 - Purchased Services	-	-	-	5,000	-	-	-
0400 - Supplies and Materials	-	-	3,583	3,645	3,645	3,645	3,645
Total Function 1131:	-	-	3,583	8,645	3,645	3,645	3,645
<u>1132 - High School Extracurricular</u>							
0300 - Purchased Services	-	-	20,000	11,500	5,000	5,000	5,000
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	-	-	26,095	33,946	1.38	28,884	1.44
0200 - Associated Payroll Costs	-	-	3,710	16,316		11,041	
Total Function 1272:	-	-	29,805	50,262	1.38	39,925	1.44
<u>1283 - Alternative Education Program</u>							
0400 - Supplies and Materials	-	-	-	3,000	-	-	-
<u>1296 - Indian Education</u>							
0100 - Salaries	-	-	5,091	16,104	0.69	-	-
0200 - Associated Payroll Costs	-	-	421	6,962		-	-
0300 - Purchased Services	-	-	68,000	73,128		86,183	
Total Function 1296:	-	-	73,512	96,194	0.69	86,183	86,183
Total Function 1000:	12,985	17,792	173,778	187,115	2.06	148,112	1.44
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	-	-	-	60,469	0.50	-	-
0200 - Associated Payroll Costs	-	-	-	26,367		-	-
Total Function 2211:	-	-	-	86,836	0.50	-	-

242 - Misc State & Local Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
	\$	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page											
<u>2240 - Instructional Staff Develop</u>											
0100 - Salaries	348	4,300	-	-		-		-		-	
0200 - Associated Payroll Costs	64	1,217	-	-		-		-		-	
0300 - Purchased Services	35,380	18,876	5,438	15,804		3,490		3,490		3,490	
0400 - Supplies and Materials	10,361	2,844	-	-		-		-		-	
0600 - Other Objects	5,235	5,767	-	2,777		2,777		2,777		2,777	
Total Function 2240:	51,388	33,004	5,438	18,581		6,267		6,267		6,267	
<u>2321 - Office of The Superintendent Services</u>											
0300 - Purchased Services	-	-	-	5,000		-		-		-	
<u>2410 - Office of The Principal Services</u>											
0400 - Supplies and Materials	-	1,916	391	3,476		3,476		3,476		3,476	
<u>2520 - Fiscal Services</u>											
0600 - Other Objects	15	-	-	-		-		-		-	
<u>2640 - Staff Services</u>											
0400 - Supplies and Materials	-	-	1,835	1,165		1,165		1,165		1,165	
<u>2645 - Health Services - Staff</u>											
0400 - Supplies and Materials	140	-	-	-		-		-		-	
<u>2690 - Other Support Services</u>											
0600 - Other Objects	-	749	4,071	6,519		6,089		6,089		6,089	
Total Function 2000:	51,543	35,669	11,735	121,576	0.50	16,997		16,997		16,997	
3000 - Enterprise and Community Services											
<u>3330 - Civic Services</u>											
0100 - Salaries	-	87	359	-		-		-		-	
0200 - Associated Payroll Costs	-	33	140	-		-		-		-	
0400 - Supplies and Materials	-	18,793	-	2,803		2,803		2,803		2,803	
Total Function 3330:	-	18,913	499	2,803		2,803		2,803		2,803	
<u>3390 - Other Community Services</u>											
0100 - Salaries	450	-	-	-		-		-		-	
0200 - Associated Payroll Costs	137	-	-	-		-		-		-	
0300 - Purchased Services	-	364	-	2,500		-		-		-	
0400 - Supplies and Materials	-	5,387	-	-		-		-		-	
Total Function 3390:	587	5,751	-	2,500		-		-		-	
Total Function 3000:	587	24,664	499	5,303		2,803		2,803		2,803	
Total Fund 242:	65,115	78,125	186,012	313,994	2.56	167,912	1.44	167,912	1.44	167,912	1.44

Special Revenue - Resources

Jefferson County School District 509-J

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

249 - School Enrichment Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Revenue from Local Sources							
1990 - Miscellaneous Revenue - Other	31,987	31,621	45,438	40,000	40,000	40,000	40,000
5000 - Other Sources							
5400 - Beginning Fund Balance	29,015	35,747	43,865	35,000	35,000	35,000	35,000
Total Fund 249:	61,002	67,368	89,303	75,000	75,000	75,000	75,000

Special Revenue - Requirements

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249 - School Enrichment Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0400 - Supplies and Materials	20,630	22,783	31,769	65,000	65,000	65,000	65,000
0600 - Other Objects	4,452	720	-	-	-	-	-
Total Function 1111:	25,081	23,503	31,769	65,000	65,000	65,000	65,000
2000 - Support Services							
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	-	-	327	10,000	10,000	10,000	10,000
3000 - Enterprise and Community Services							
<u>3330 - Civic Services</u>							
0400 - Supplies and Materials	174	-	-	-	-	-	-
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unapprop End Fund Balance</u>							
0800 - Other Uses of Funds	35,747	43,865	57,207	-	-	-	-
Total Object 7000:	35,747	43,865	57,207	-	-	-	-
Total Fund 249:	61,002	67,368	89,303	75,000	75,000	75,000	75,000

Special Revenue - Resources

Jefferson County School District 509-J

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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.

258 - Title VI-B Rural ED Initiative	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4500 - Federal Revenue Through State - Restricted	44,338	26,831	75,584	62,733	48,500	48,500	48,500
Total Fund 258:	44,338	26,831	75,584	62,733	48,500	48,500	48,500

Special Revenue - Requirements

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258 - Title VI-B Rural ED Initiative	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1272 - Title I-A/D Programs</u>							
0100 - Salaries	7,572	-	6,125	-	-	-	-
0200 - Associated Payroll Costs	795	-	2,063	-	-	-	-
0300 - Purchased Services	-	144	-	-	-	-	-
0400 - Supplies and Materials	7,764	1,129	8,475	14,899	7,500	7,500	7,500
Total Function 1272:	16,131	1,273	16,662	14,899	7,500	7,500	7,500
<u>1460 - Special Programs, Summer School</u>							
0100 - Salaries	-	-	35,655	-	-	-	-
0200 - Associated Payroll Costs	-	-	12,732	-	-	-	-
Total Function 1460:	-	-	48,387	-	-	-	-
Total Function 1000:	16,131	1,273	65,049	14,899	7,500	7,500	7,500
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	4,730	5,671	-	-	-	-	-
0200 - Associated Payroll Costs	1,121	1,419	-	-	-	-	-
0400 - Supplies and Materials	209	7,691	225	-	-	-	-
Total Function 2211:	6,059	14,782	225	-	-	-	-
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	1,477	702	-	2,171	1,400	1,400	1,400
0200 - Associated Payroll Costs	150	94	-	760	456	456	456
0300 - Purchased Services	16,121	6,956	1,902	34,991	28,000	28,000	28,000
0400 - Supplies and Materials	1,819	551	102	1,125	1,730	1,730	1,730
Total Function 2240:	19,567	8,302	2,004	39,047	31,586	31,586	31,586
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	-	-	2,559	-	-	-	-
<u>2690 - Other Support Services</u>							
0600 - Other Objects	2,581	812	1,872	1,900	2,187	2,187	2,187
Total Function 2000:	28,207	23,895	6,660	40,947	33,773	33,773	33,773
3000 - Enterprise and Community Services							
<u>3390 - Other Community Services</u>							
0100 - Salaries	-	-	2,654	4,050	4,500	4,500	4,500
0200 - Associated Payroll Costs	-	-	869	1,337	1,738	1,738	1,738
0400 - Supplies and Materials	-	1,664	352	1,500	989	989	989
Total Function 3390:	-	1,664	3,875	6,887	7,227	7,227	7,227
Total Fund 258:	44,338	26,831	75,584	62,733	48,500	48,500	48,500

Special Revenue - Resources

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During the school year, many JCSD 509-J students receive free or reduced-price breakfast and lunch through the School Breakfast and National School Programs. The Summer Food Services Program is intended to fill the nutrition gap and make sure children can get the nutritious meals they usually receive during the school year in the summer. These meals are offered at various locations in the District during the summer months.

260 - Summer Nutrition Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>3000 - Revenue From State Sources</u>							
3299 - State Sources - Restricted	1,162	1,167	1,171	1,000	1,000	1,000	1,000
<u>4000 - Revenue From Federal Sources</u>							
4505 - Other Federal Meal Reimburesment	69,379	67,596	76,855	65,383	66,500	66,500	66,500
4910 - Commodities	446	-	-	350	322	322	322
4911 - Commodities Fee Reimbursement	-	93	17	-	-	-	-
Total Object 4000:	69,826	67,689	76,872	65,733	66,822	66,822	66,822
<u>5000 - Other Sources</u>							
5400 - Beginning Fund Balance	-	12,065	24,468	-	20,000	20,000	20,000
Total Fund 260:	70,988	80,921	102,512	66,733	87,822	87,822	87,822

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260 - Summer Nutrition Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Enterprise and Community Services							
<u>3100 - Food Services</u>							
0100 - Salaries	20,966	15,235	28,647	22,123	25,250	25,250	25,250
0200 - Associated Payroll Costs	6,957	6,899	10,148	8,610	10,631	10,631	10,631
0300 - Purchased Services	532	532	551	450	570	570	570
0400 - Supplies and Materials	30,467	33,786	37,683	30,550	38,522	38,522	38,522
Total Function 3100:	58,922	56,453	77,029	61,733	74,973	74,973	74,973
5000 - Other Uses							
<u>5202 - Transfer to Special Revenues</u>							
0700 - Transfers	-	-	-	5,000	12,849	12,849	12,849
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unappropriated End Fund Balance</u>							
0800 - Other Uses of Funds	12,065	24,468	25,482	-	-	-	-
Total Object 7000:	12,065	24,468	25,482	-	-	-	-
Total Fund 260:	70,987	80,921	102,511	66,733	87,822	87,822	87,822

Special Revenue - Resources

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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 class rooms. 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.

261 - Title II-A Quality Teachers	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources							
4500 - Federal Revenue Through State - Restricted	208,800	121,331	176,432	163,329	142,500	142,500	142,500
Total Fund 261:	208,800	121,331	176,432	163,329	142,500	142,500	142,500

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261 - Title II-A Quality Teachers	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services							
<u>2211 - Improvement of Instruction Services</u>							
0100 - Salaries	88,252	38,347	7,471	34,000	34,000	34,000	34,000
0200 - Associated Payroll Costs	25,359	3,327	1,641	12,103	13,124	13,124	13,124
0400 - Supplies and Materials	3,592	16,887	19,745	2,442	-	-	-
Total Function 2211:	117,203	58,562	28,856	48,545	47,124	47,124	47,124
<u>2240 - Instructional Staff Develop</u>							
0100 - Salaries	16,601	27,700	25,208	33,985	33,985	33,985	33,985
0200 - Associated Payroll Costs	13,519	15,386	15,525	25,936	25,120	25,120	25,120
0300 - Purchased Services	43,811	13,221	97,682	48,330	29,844	29,844	29,844
0400 - Supplies and Materials	6,149	2,791	2,564	-	-	-	-
Total Function 2240:	80,080	59,099	140,979	108,251	88,949	88,949	88,949
<u>2690 - Other Support Services</u>							
0600 - Other Objects	11,517	3,671	6,597	6,533	6,427	6,427	6,427
Total Function 2000:	208,800	121,331	176,432	163,329	142,500	142,500	142,500
Total Fund 261:	208,800	121,331	176,432	163,329	142,500	142,500	142,500

Special Revenue - Resources

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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.

262 - Student Body Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Revenue from Local Sources							
1530 - Gain/Loss On Investments	146	-	-	-	-	-	-
1990 - Miscellaneous Revenue - Other	409,843	403,245	405,286	322,442	289,000	289,000	289,000
Total Object 1000:	409,989	403,245	405,286	322,442	289,000	289,000	289,000
5000 - Other Sources							
5400 - Beginning Fund Balance	155,210	158,531	169,010	180,000	180,000	180,000	180,000
Total Fund 262:	565,199	561,776	574,296	502,442	469,000	469,000	469,000

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262 - Student Body Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1122 - Middle/Junior High Extracurricular</u>							
0400 - Supplies and Materials	23,786	26,529	44,559	40,750	39,000	39,000	39,000
<u>1132 - High School Extracurricular</u>							
0400 - Supplies and Materials	382,881	329,215	350,002	331,692	300,000	300,000	300,000
0500 - Capital Outlay	-	37,023	1,191	-	-	-	-
Total Function 1132:	382,881	366,238	351,193	331,692	300,000	300,000	300,000
Total Function 1000:	406,668	392,766	395,752	372,442	339,000	339,000	339,000
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unapprop End Fund Balance</u>							
0800 - Other Uses of Funds	158,531	169,010	175,844	130,000	130,000	130,000	130,000
Total Fund 262:	565,199	561,776	571,596	502,442	469,000	469,000	469,000

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

The Classroom Mini Grants Fund is comprised of grants applied for and received by classroom teachers for specific projects or activities. Most grants are one-year grants, are expended within the year and on average range from \$100-\$2,500.

265 - Classroom Mini-Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Revenue from Local Sources							
1921 - Private Grants	6,890	5,102	2,749	3,752	1,753	1,753	1,753
Total Fund 265:	6,890	5,102	2,749	3,752	1,753	1,753	1,753

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

265 - Classroom Mini-Grants	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0100 - Salaries	-	175	-	-	-	-	-
0200 - Associated Payroll Costs	-	42	-	-	-	-	-
0400 - Supplies and Materials	1,785	1,690	565	66	66	66	66
Total Function 1111:	1,785	1,907	565	66	66	66	66
<u>1121 - Middle/Junior High Programs</u>							
0400 - Supplies and Materials	909	2,260	1,474	-	-	-	-
<u>1131 - High School Programs</u>							
0100 - Salaries	1,402	250	-	-	-	-	-
0200 - Associated Payroll Costs	419	74	-	-	-	-	-
0400 - Supplies and Materials	508	500	68	1,326	1,327	1,327	1,327
Total Function 1131:	2,330	825	68	1,326	1,327	1,327	1,327
<u>1132 - High School Extracurricular</u>							
0400 - Supplies and Materials	890	110	600	2,000	-	-	-
Total Function 1000:	5,915	5,102	2,707	3,392	1,393	1,393	1,393
2000 - Support Services							
<u>2119 - Other Attendance and Social Work Services</u>							
0400 - Supplies and Materials	200	-	-	360	360	360	360
0600 - Other Objects	75	-	-	-	-	-	-
Total Function 2119:	275	-	-	360	360	360	360
<u>2122 - Counseling Services</u>							
0400 - Supplies and Materials	700	-	-	-	-	-	-
<u>2552 - Vehicle Operation Services</u>							
0300 - Purchased Services	-	-	42	-	-	-	-
Total Function 2000:	975	-	42	360	360	360	360
Total Fund 265:	6,890	5,102	2,749	3,752	1,753	1,753	1,753

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

The Child & Adult Care Food Program Afterschool At-Risk Meals and Snacks Program is a reimbursement program designed to give school age children and youth in low-income areas a nutritional boost and involve them in supervised activities that are safe, fun and educational during the school year. This program is currently offered to school age children and youth in partnership with the Jefferson County Kids Club, as well as at the schools hosting after school programs in the District.

270 - After School Nutrition Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>							
4505 - Other Federal Meal Reimburesment	104,064	63,427	40,417	50,000	98,826	98,826	98,826
4911 - Commodities Fee Reimbursement	-	-	2,909	-	-	-	-
Total Object 4000:	104,064	63,427	43,326	50,000	98,826	98,826	98,826
<u>5000 - Other Sources</u>							
5400 - Beginning Fund Balance	-	40,341	50,293	21,681	45,000	45,000	45,000
Total Fund 270:	104,064	103,768	93,619	71,681	143,826	143,826	143,826

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

270 - After School Nutrition Program	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Enterprise and Community Services							
<u>3100 - Food Services</u>							
0100 - Salaries	9,291	11,979	13,176	11,308 0.45	62,457 2.13	62,457 2.13	62,457 2.13
0200 - Associated Payroll Costs	7,763	12,558	3,975	11,473	29,169	29,169	29,169
0300 - Purchased Services	171	-	-	200	-	-	-
0400 - Supplies and Materials	46,498	28,939	19,144	48,700	52,200	52,200	52,200
Total Function 3100:	63,722	53,475	36,295	71,681 0.45	143,826 2.13	143,826 2.13	143,826 2.13
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unapprop End Fund Balance</u>							
0800 - Other Uses of Funds	40,341	50,293	57,325	-	-	-	-
Total Object 7000:	40,341	50,293	57,325	-	-	-	-
Total Fund 270:	104,063	103,768	93,620	71,681 0.45	143,826 2.13	143,826 2.13	143,826 2.13

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

The Food Services program is funded by federal reimbursements under the National School Lunch Program and revenues from daily sales. Operational costs include salaries and benefits for staff at each school and the central warehouse, food, utilities, repair costs of kitchen equipment, supplies, and vehicle support expenses for distribution of food and supplies to each operational unit. Revenue and expenses associated with providing Food Service to all Jefferson County School District 509-J schools during the school year are accounted for in this fund.

280 - School Food Service Fund	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2019/20
	Actuals	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>							
1600 - Food Services Revenue	14,936	14,640	15,865	13,186	14,000	14,000	14,000
1993 - Miscellaneous Revenue - Community Services	2,931	2,866	15,876	1,500	2,214	2,214	2,214
Total Object 1000:	17,867	17,506	31,742	14,686	16,214	16,214	16,214
<u>3000 - Revenue From State Sources</u>							
3102 - State School Fund - School Lunch Match	15,779	15,419	16,875	16,501	18,000	18,000	18,000
3299 - State Sources - Restricted	15,838	16,378	-	-	-	-	-
Total Object 3000:	31,617	31,798	16,875	16,501	18,000	18,000	18,000
<u>4000 - Revenue From Federal Sources</u>							
4501 - Federal Breakfast Reimbursement	506,990	570,019	619,449	551,000	605,000	605,000	605,000
4502 - Federal Lunch Reimbursement	1,135,162	1,222,284	1,299,625	1,188,505	1,233,500	1,233,500	1,233,500
4910 - Commodities	125,613	136,382	122,454	124,161	131,533	131,533	131,533
4911 - Commodities Fee Reimbursement	-	2,993	926	-	-	-	-
Total Object 4000:	1,767,765	1,931,677	2,042,454	1,863,666	1,970,033	1,970,033	1,970,033
<u>5000 - Other Sources</u>							
5201 - Interfund Transfer - General Fund	145,128	132,387	103,126	200,000	177,705	177,705	177,705
5202 - Interfund Transfer - Special Revenues	-	-	-	5,000	12,849	12,849	12,849
5400 - Beginning Fund Balance	40,000	2,950	45,000	-	-	-	-
Total Object 5000:	185,128	135,337	148,126	205,000	190,554	190,554	190,554
Total Fund 280:	2,002,377	2,116,318	2,239,197	2,099,853	2,194,801	2,194,801	2,194,801

Special Revenue - Requirements

Jefferson County School District 509-J

June 30, 2020

280 - School Food Service Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Enterprise and Community Services							
3100 - Food Services							
0100 - Salaries	582,696	617,436	633,089	645,440 21.86	630,674 20.96	630,674 20.96	630,674 20.96
0200 - Associated Payroll Costs	487,403	486,813	515,753	547,591	554,019	554,019	554,019
0300 - Purchased Services	26,085	19,727	22,448	21,921	23,525	23,525	23,525
0400 - Supplies and Materials	901,418	945,757	994,829	883,301	984,983	984,983	984,983
0600 - Other Objects	1,825	1,586	1,737	1,600	1,600	1,600	1,600
Total Function 3100:	1,999,427	2,071,318	2,167,855	2,099,853 21.86	2,194,801 20.96	2,194,801 20.96	2,194,801 20.96
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
0800 - Other Uses of Funds	2,950	45,000	71,342	-	-	-	-
Total Object 7000:	2,950	45,000	71,342	-	-	-	-
Total Fund 280:	2,002,377	2,116,318	2,239,197	2,099,853 21.86	2,194,801 20.96	2,194,801 20.96	2,194,801 20.96

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2020

The Donation fund accounts for private donations provided to the District for a specific purpose. Examples include: COSI donations for the tennis court, music program, and technology purchases.

290 - Donations	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Revenue from Local Sources							
1920 - Donations/Contributions	725	33,711	9,002	21,138	12,103	12,103	12,103
5000 - Other Sources							
5400 - Beginning Fund Balance	-	725	2,488	2,725	2,630	2,630	2,630
Total Fund 290:	725	34,436	11,490	23,863	14,733	14,733	14,733

Special Revenue - Requirements

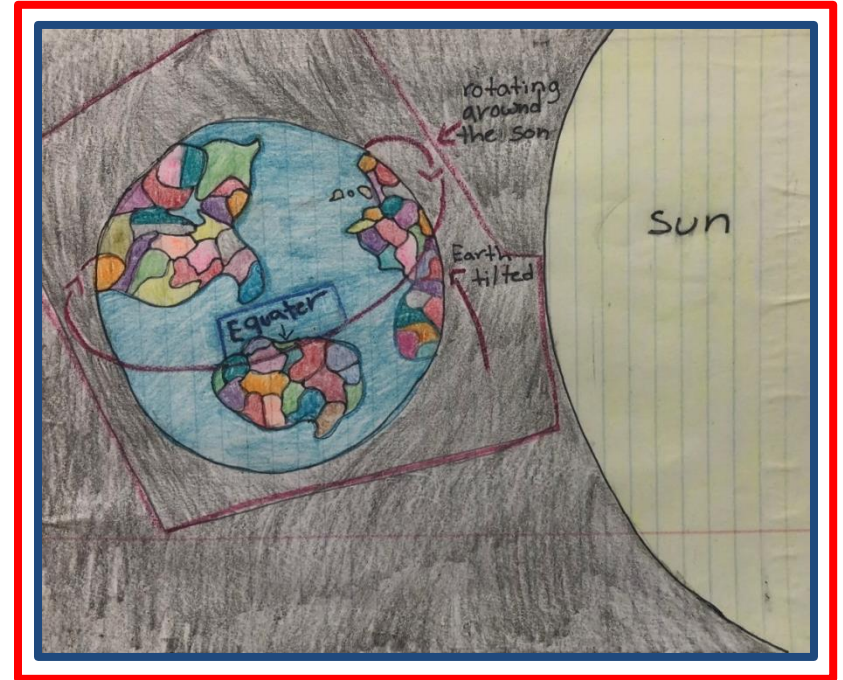
Jefferson County School District 509-J

June 30, 2020

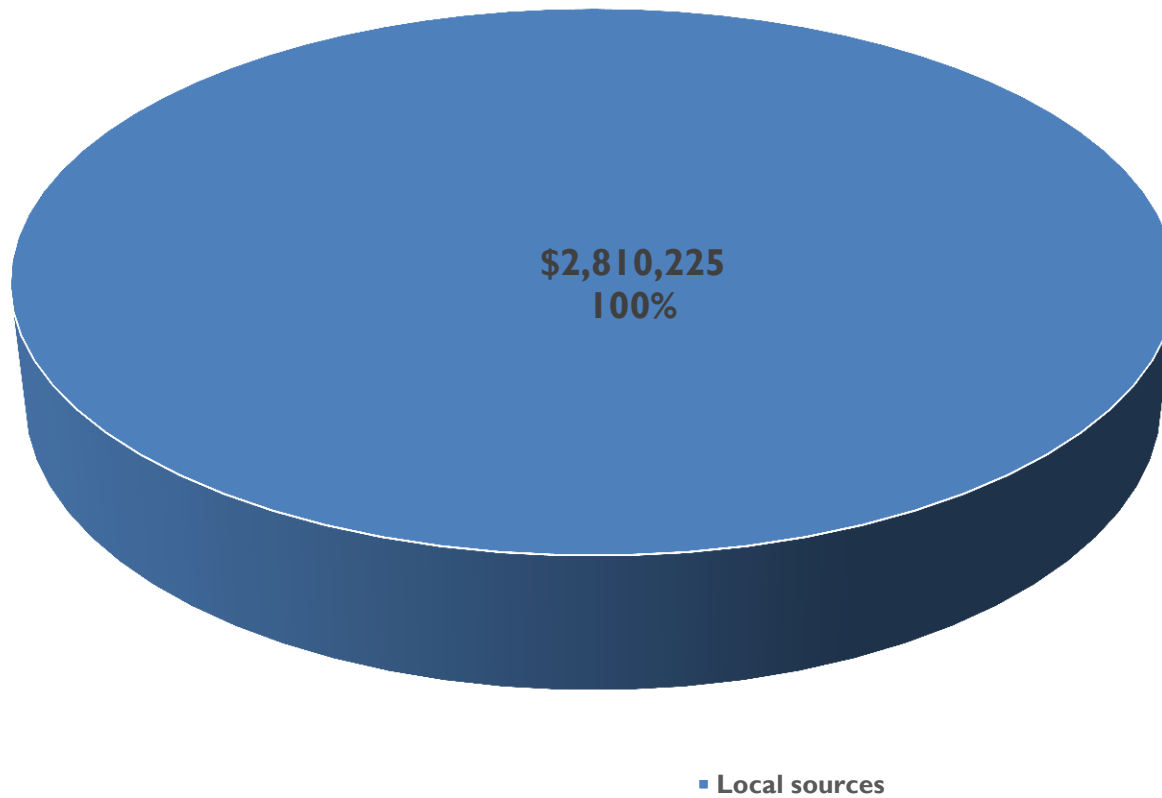
290 - Donations	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction							
<u>1111 - Elementary Instruction</u>							
0500 - Capital Outlay	-	-	-	1,000	1,000	1,000	1,000
<u>1121 - Middle/Junior High Programs</u>							
0400 - Supplies and Materials	-	-	29	-	-	-	-
<u>1122 - Middle/Junior High Extracurricular</u>							
0400 - Supplies and Materials	-	212	-	-	-	-	-
<u>1131 - High School Programs</u>							
0400 - Supplies and Materials	-	-	8,831	19,060	7,300	7,300	7,300
0500 - Capital Outlay	-	19,499	-	-	-	-	-
Total Function 1131:	-	19,499	8,831	19,060	7,300	7,300	7,300
<u>1132 - High School Extracurricular</u>							
0300 - Purchased Services	-	-	-	2,088	2,088	2,088	2,088
<u>1283 - Alternative Education Program</u>							
0400 - Supplies and Materials	-	12,000	-	-	-	-	-
Total Function 1000:	-	31,711	8,861	22,148	10,388	10,388	10,388
2000 - Support Services							
<u>2543 - Grounds Services</u>							
0400 - Supplies and Materials	-	-	-	1,715	1,715	1,715	1,715
3000 - Enterprise and Community Services							
<u>3390 - Other Community Services</u>							
0400 - Supplies and Materials	-	237	-	-	2,630	2,630	2,630
7000 - Unappropriated Ending Fund Balance							
<u>7000 - Unapprop End Fund Balance</u>							
0800 - Other Uses of Funds	725	2,488	2,629	-	-	-	-
Total Object 7000:	725	2,488	2,629	-	-	-	-
Total Fund 290:	725	34,436	11,490	23,863	14,733	14,733	14,733

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.



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - DEBT SERVICE FUNDS
FYE JUNE 30, 2020



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
DEBT SERVICE FUNDS ADOPTED BUDGET
FYE JUNE 30, 2020

	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
REVENUES							
Local sources	2,357,326	2,376,265	2,518,499	2,771,300	2,810,225	2,810,225	2,810,225
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
TOTAL REVENUE	2,357,326	2,376,265	2,518,499	2,771,300	2,810,225	2,810,225	2,810,225
EXPENDITURES							
Instruction	-	-	-	-	-	-	-
Support Services	-	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	-	-	-	-	-
Debt Service	3,613,350	3,730,144	3,849,121	3,961,765	4,082,208	4,082,208	4,082,208
Contingency	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,613,350	3,730,144	3,849,121	3,961,765	4,082,208	4,082,208	4,082,208
REVENUES OVER (UNDER) EXPENDITURES	(1,256,024)	(1,353,879)	(1,330,622)	(1,190,465)	(1,271,983)	(1,271,983)	(1,271,983)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	1,030,439	1,079,589	1,142,565	1,192,708	1,228,930	1,228,930	1,228,930
TOTAL OTHER FINANCING SOURCES (USES)	1,030,439	1,079,589	1,142,565	1,192,708	1,228,930	1,228,930	1,228,930
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(225,585)	(274,290)	(188,057)	2,243	(43,053)	(43,053)	(43,053)
FUND BALANCE, JULY 1	718,669	493,083	218,793	-	43,053	43,053	43,053
FUND BALANCE, JUNE 30	493,083	218,794	30,736	2,243	-	-	-

Debt Service Resources

Jefferson County School District 509-J

June 30, 2020

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 District 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 defeased. 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.

303 - 2002 OSBA PERS Bond Issue Debt Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Revenue from Local Sources							
1510 - Interest On Investments	3,343	5,676	10,657	5,500	11,000	11,000	11,000
5000 - Other Sources							
5201 - Interfund Transfer - General Fund	1,030,439	1,079,589	1,142,565	1,192,708	1,228,930	1,228,930	1,228,930
5400 - Beginning Fund Balance	2,524	3,599	6,164	-	22,821	22,821	22,821
Total Object 5000:	1,032,963	1,083,188	1,148,729	1,192,708	1,251,751	1,251,751	1,251,751
Total Fund 303:	1,036,306	1,088,864	1,159,386	1,198,208	1,262,751	1,262,751	1,262,751

Debt Service - Requirements

Jefferson County School District 509-J

June 30, 2020

303 - 2002 OSBA PERS Bond Issue Debt Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Uses							
5110 - Long-Term Debt Service							
0600 - Other Objects	1,032,706	1,082,700	1,142,565	1,198,208	1,262,751	1,262,751	1,262,751
7000 - Unappropriated Ending Fund Balance							
7000 - Unappropriated Ending Fund Balance							
0800 - Other Uses of Funds	3,600	6,164	16,821	-	-	-	-
Total Fund 303:	1,036,306	1,088,864	1,159,386	1,198,208	1,262,751	1,262,751	1,262,751

Debt Service Resources

Jefferson County School District 509-J

June 30, 2020

In May 2012 voters of the District passed a \$26.7 million bond issue for the building of a performing arts center, stadium, 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.

304 - 2013 Go Bond Issue Debt Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Revenue from Local Sources							
1111 - Current Year's Taxes	2,242,507	2,276,922	2,418,402	2,647,700	2,725,225	2,725,225	2,725,225
1112 - Prior Year's Taxes	98,855	75,659	62,152	112,100	63,600	63,600	63,600
1113 - County Tax Sales for Back Taxes	3,502	6,750	12,524	-	-	-	-
1510 - Interest On Investments	9,119	11,258	14,764	6,000	10,400	10,400	10,400
Total Object 1000:	2,353,982	2,370,590	2,507,842	2,765,800	2,799,225	2,799,225	2,799,225
5000 - Other Sources							
5400 - Beginning Fund Balance	716,145	489,483	212,629	-	20,232	20,232	20,232
Total Fund 304:	3,070,127	2,860,073	2,720,471	2,765,800	2,819,457	2,819,457	2,819,457

Debt Service - Requirements

Jefferson County School District 509-J

June 30, 2020

304 - 2013 Go Bond Issue Debt Fund	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Uses							
5110 - Long-Term Debt Service							
0600 - Other Objects	2,580,644	2,647,444	2,706,557	2,763,557	2,819,457	2,819,457	2,819,457
7000 - Unappropriated Ending Fund Balance							
7000 - Unapprop End Fund Balance							
0800 - Other Uses of Funds	489,483	212,629	13,914	2,243	-	-	-
Total Fund 304:	3,070,127	2,860,073	2,720,471	2,765,800	2,819,457	2,819,457	2,819,457

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
DEBT SERVICE SCHEDULE
FYE JUNE 30, 2020

Year of Maturity	PERS UAL Bonding			PERS UAL Bonding		General Obligation Bonding		General Obligation Bonding	
	OSBA Limited Tax Pension Refund Obligations, Series 2002 Issue Date: October 31, 2002			OSBA Limited Tax Pension Refund Obligations, Series 2012 Issue Date: January 31, 2012		General Obligation and Refunding Bonds, Series 2013 Issue Date: May 23, 2013		General Obligation Bonds, Series 2013B Issue Date: July 23, 2013	
	Total	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019-20	4,082,164	266,351	972,156		24,200	1,475,000	779,519	80,000	484,938
2020-21	4,244,963	-	468,507	880,000	24,200	1,580,000	720,519	90,000	481,738
2021-22	4,343,963	945,000	468,507			1,690,000	657,319	105,000	478,138
2022-23	3,984,777	1,065,000	416,721			815,000	584,119	630,000	473,938
2023-24	4,098,508	1,195,000	358,252			875,000	551,519	670,000	448,737
2024-25	4,229,937	1,340,000	291,930			945,000	507,769	730,000	415,238
2025-26	4,356,816	1,490,000	217,560			1,025,000	460,519	785,000	378,737
2026-27	4,493,622	1,655,000	134,865			1,105,000	409,269	850,000	339,488
2027-28	3,571,119	775,000	43,013			1,170,000	376,119	910,000	296,987
2028-29	2,810,807					1,255,000	329,319	975,000	251,488
2029-30	2,867,837					1,315,000	290,100	1,060,000	202,737
2030-31	2,922,238					1,410,000	227,500	1,135,000	149,738
2031-32	2,984,918					1,515,000	157,000	1,210,000	102,918
2032-33	3,044,256					1,625,000	81,250	1,285,000	53,006
	<u>\$ 52,035,925</u>	<u>\$ 8,731,351</u>	<u>\$ 3,371,511</u>	<u>\$ 880,000</u>	<u>\$ 48,400</u>	<u>\$ 17,800,000</u>	<u>\$ 6,131,839</u>	<u>\$ 10,515,000</u>	<u>\$ 4,557,824</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.



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
CAPITAL PROJECT FUNDS ADOPTED BUDGET
FYE JUNE 30, 2020

	ACTUALS 2015-16	ACTUALS 2016-17	ACTUALS 2017-18	ADOPTED 2018-19	PROPOSED 2019-20	APPROVED 2019-20	ADOPTED 2019-20
REVENUES							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	1,868,550
Federal sources	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	1,868,550
EXPENDITURES							
Instruction	-	-	-	-	-	-	-
Support Services	-	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	-	-	-	-	1,868,550
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	1,868,550
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	-	-	-	-	-	-	-
FUND BALANCE, JULY 1	-	-	-	-	-	-	-
FUND BALANCE, JUNE 30	-	-	-	-	-	-	-

Capital Projects - Resources

Jefferson County School District 509-J

June 30, 2020

Major capital projects that are financed from sources other than bond proceeds are accounted for in this fund. Examples include: Oregon Seismic Grant Rehabilitation Program (SRGP) to be used for Metolius Elementary.

401 - Oregon Seismic Project	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources							
3299 - State Sources - Restricted	-	-	-	-	-	-	1,868,550
Total Fund 401:	-	-	-	-	-	-	1,868,550

Capital Projects - Requirements

Jefferson County School District 509-J

June 30, 2020

401 - Oregon Seismic Project	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
	\$	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Facilities Acquisition and Construction							
4150 - BLDG Acquis-Constr-Improv							
0500 - Capital Outlay	-	-	-	-	-	-	1,868,550
Total Fund 401:	-	-	-	-	-	-	1,868,550

Informational Section



Jefferson County School District																
Bus Replacement Plan (Fund 101)																
June 30, 2020																
Fleet #	Description		Capacity	Year	Meets HB2795	Age of Bus in Years	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Route Bus																
	12	E232933 2006 BLUEBIRD BUS #12	42	2006	NO	14			\$149,703							
	2	E230792 2005 BLUEBIRD BUS #2	84	2005	NO	15	\$142,000									
	18	E230793 2005 BLUEBIRD BUS #18	84	2005	NO	15			\$149,703							
	28	E228534 2005 BLUEBIRD BUS #28	84	2005	NO	15				\$154,194						
	49	E227141 2004 BLUEBIRD BUS #49	84	2004	NO	16		\$145,343								
	50	E227142 2004 BLUEBIRD BUS #50	78	2004	NO	16		\$145,343								
	27	E225054 2003 BLUEBIRD BUS #27	78	2003	NO	17			\$144,240							
	31	E205097 1998 FRHTLINER BUS #31	42	1998	NO	22		\$137,683								
	55	E256709 2013 BLUEBIRD ALL AMERICAN BUS #55	84	2013	YES	7					\$163,585					
	56	E256710 2013 BLUEBIRD ALL AMERICAN BUS #56	84	2013	YES	7						\$163,585				
	57	E256738 2013 BLUEBIRD D3RE4006 BUS #57	84	2013	YES	7						\$163,585				
	58	E260202 2014 BLUEBIRD T3RE4006 BUS #58	84	2014	YES	6						\$163,585				
	59	E260222 2015 BLUEBIRD T3RE4006 BUS #59	84	2015	YES	5							\$168,493			
	60	E260240 2016 BLUEBIRD #60	77	2016	YES	4							\$168,493			
	61	E260248 2016 BLUEBIRD BUS #61	77	2016	YES	4							\$168,493			
	62	E266416 2017 BLUEBIRD BUS #62	84	2017	YES	3								\$173,548		
	63	E266417 2017 BLUEBIRD BUS #63	84	2017	YES	3								\$173,548		
	64	E266418 2017 BLUEBIRD BUS #64	84	2017	YES	3								\$173,548		
	65	E266445 2018 BLUEBIRD BUS #65	72	2018	YES	2									\$178,754	
	66	E266446 2018 BLUEBIRD BUS #66	84	2018	YES	2									\$178,754	
	69	E274877 2019 BLUEBIRD BUS #69	84	2019	YES	1										\$184,117
	71	EXXXXXX 2020 BLUEBIRD BUS #71	72	2020	YES	0										\$184,117
	72	EXXXXXX 2020 BLUEBIRD BUS #71	84	2020	YES	0										\$184,117
Trip Bus																
	44	E205088 1998 THOMAS BUS #44	78	1998	YES	22	\$150,000									
	52	F148598 2007 BLUEBIRD BUS #52	78	2007	YES	13					\$158,820					
	53	E252374 2012 BLUEBIRD BUS #53	78	2012	YES	8					\$158,820					
	68	E274876 2019 BLUEBIRD BUS #68	84	2019	YES	1										

Jefferson County School District																
Bus Replacement Plan (Fund 101)																
June 30, 2020																
Fleet #	Description		Capacity	Year	Meets HB2795	Age of Bus in Years	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Spare Bus																
I	E202269	1997 BLUEBIRD BUS #1	78	1997	NO	23										
I I	E248678	2010 BLUEBIRD BUS #1 I	48	2010	YES	10										
13	E200048	1997 BLUEBIRD BUS #13	78	1997	NO	23										
19	E208276	1999 THOMAS BUS #19	34	1999	NO	21										
40	E204198	1998 THOMAS BUS #40	84	1998	NO	22										
41	E204197	1998 THOMAS BUS #41	84	1998	NO	22										
26	E211718	2000 THOMAS BUS #26	84	2000	NO	20										
37	E195502	1995 BLUEBIRD BUS #37	84	1995	NO	25										
5	E232932	2006 BLUEBIRD BUS #5	33	2006	NO	14										
6	E230791	2005 BLUEBIRD BUS #6	84	2005	NO	15										
Other Student Transportation Vehicles																
54	E252377	2011 CHEVROLET SUBURBAN #54	8	2011	YES	9				\$65,000						
22	E227149	2003 GIRARDIN CHEVROLET BUS #22	15	2003	NO	17				\$100,000						
67	E266444	2017 FORD EXPEDITION EL	8	2017	YES	3								\$65,000		
70	E279859	2019 FORD EXPEDITION EL	8	2019	YES	1									\$66,950	
73	E274898	2019 FORD EXPEDITION EL	8	2019	YES	1										\$69,000
NEW	EXXXXXXX	2020 FORD EXPEDITION EL	8	2020	YES	0	\$46,500									
							\$338,500	\$428,369	\$443,646	\$319,194	\$481,225	\$490,755	\$505,479	\$585,644	\$424,458	\$621,351

Jefferson County School District 509-J
Technology Replacement Plan (Fund 107)
FY19-20

Description	Quantity	Cost
Chromebooks - MHS, JCMS, BE, ME, MA, WSK8	180	\$41,400.00
Desktop Library - BE	30	\$22,800.00
Chromebook Carts	6	\$7,500.00
Laptops - 1/5 per school	17	\$16,150.00
Smartboard Desktops	20	\$13,000.00
Office Desktops	4	\$2,600.00
Library Desktop	4	\$2,600.00
Projectors	25	\$29,000.00
Security Camera Replacement	10	\$1,450.00
Technology parts		\$6,850.00
	Total	\$143,350.00

Jefferson County School District
Textbook Adoption Schedule (Fund 108)
June 30, 2020

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
ELA(Annually Replacement Workbooks)	55,000	55,000	350,000	55,000	
Social Studies 6-12	208,000				
English Proficiency (ELP)				40,000	
Mathematics K-5 (Annual Great Minds Renwal)	25,000	25,000	25,000	150,000	
Mathematics 6-12				150,000	
Science 6-12 Text, Kits Elem	12,000	12,000	12,000	12,000	150,000
Science					150,000
Health & PE Textbook					
World Languages & Arts		50,000			
Electives (MS & HS)					
Total	300,000	142,000	387,000	407,000	300,000

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, 2020

Description	Type		Total Costs	FY19-20	FY20-21	FY21-22	FY22-23	Wish List
Maintenance								
Attachment for lawn mower	New	109.2544.0541.702.000.000.00	15,000	15,000				
Bucket for backhoe	New	109.2544.0541.702.000.000.00	5,000	5,000				
Metolius - ATV w/Plow	Replacement	109.2544.0541.702.000.000.00	5,000	5,000				
			25,000	25,000	-	-	-	-
Transportation								
Bus Lift	New	109.2552.0541.703.000.000.00	25,000	25,000				
			25,000	25,000	-	-	-	-
Buildings								
MHS CTE Equipment	New	109.1131.0541.608.550.000.00	15,000	15,000				
			15,000	15,000	-	-	-	-
Food Services								
Dishwasher Conveyor Type w/Booster Heater, Gas - JCMS	New	109.3100.0541.350.000.000.00	30,495	30,495				
Traulsen G31310 Three Section Reach-In Freezer - Metolius	Replacement	109.3100.0541.117.000.000.00	8,000	8,000				
			38,495	38,495	-	-	-	-
Wish List								
Maintenance - Insulation Blower/Vacuum	New	109.2544.0541.702.000.000.00	12,000					12,000
Maintenance - Mower blade sharpener	New	109.2544.0460.702.000.000.00	2,000					2,000
			14,000	-	-	-	-	14,000
TOTAL			117,495	103,495	-	-	-	14,000

Jefferson County School District 509-J
Maintenance Projects List (Fund 110)
June 30, 2020

Building	Account Code	Project	Project Date Range	Proposed Budget
PROPOSED FY19-20 PROJECTS				
Buff	110.2544.0541.108.000.514.00	New intercom controller	July 1, 2019 - June 30, 2020	12,000
Madras	110.2544.0460.113.000.000.00	Add smoke detectors to classrooms	July 1, 2019 - June 30, 2020	5,000
Metolius	110.4150.0530.117.000.515.00	Sidewalk	July 1, 2019 - June 30, 2020	8,000
WSK-8	110.4150.0520.120.000.500.00	Turn hallways areas into classroom	July 1, 2019 - June 30, 2020	32,000
WSK-8	110.4150.0530.120.000.522.00	Remove and replace concrete	July 1, 2019 - June 30, 2020	80,000
JCMS	110.4150.0520.350.000.519.00	Retrofit Controls	July 1, 2019 - June 30, 2020	481,660
BHS	110.2544.0410.607.000.000.00	Door monitoring system	July 1, 2019 - June 30, 2020	1,500
MHS	110.4150.0530.608.000.523.00	Compound around dumpster	July 1, 2019 - June 30, 2020	5,000
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	July 1, 2019 - June 30, 2020	25,000
MHS	110.4150.0520.608.000.505.00	Soccer Complex	July 1, 2019 - June 30, 2020	50,000
Districtwide	110.2544.0460.702.000.000.00	Intercom Security/Security Safety	July 1, 2019 - June 30, 2020	5,000
Districtwide	110.2544.0410.702.000.520.00	Roof Patching	July 1, 2019 - June 30, 2020	7,000
TOTAL				712,160

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
RESOLUTION NO. 19-39

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County School District 509-J hereby adopts the budget for fiscal year 2019-2020 in the total amount of \$67,813,455*

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2019 for the following purposes:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	22,675,579	Instruction.....	4,222,973
Support Services.....	16,759,907	Support Services.....	2,141,675
Enterprise & Community Services.....	166,324	Enterprise & Comm.....	2,882,263
Facilities Acquisition	656,660	Facilities Acquisition	185,000
Transfers.....	1,534,225		
Debt Service	0	Total.....	\$9,431,911
Contingency.....	250,000		
Total.....	42,042,695		
<u>Debt Service Fund</u>		<u>Capital Project Fund</u>	
Debt Service.....	4,082,208	Facilities Acquisition	1,868,550
Total.....	\$4,082,208	Total.....	\$1,868,550
Total APPROPRIATIONS, All Funds . . .		57,425,364	
Total Unappropriated and Reserve Amounts, General Fund . . .		10,258,091	
Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .		130,000	
Total Unappropriated and Reserve Amounts, Debt Service Fund . . .		0	
TOTAL ADOPTED BUDGET . . .		67,813,455 *	

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 2019-2020 :

- (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 \$2,855,000 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.....\$ 2,855,000

The above resolution statements were approved and declared adopted on June 24, 2019.


Courtney Snead, Chair Board of Directors


Ken Parshall, Superintendent

ATTEST

Tessa Bailey, Executive Assistant

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, 2019 to June 30, 2020 will be held at the Support Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on the April 22, 2019 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 May 13, 2019 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 15, 2019 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: April 10, 2019 and April 17, 2019



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, SS I,
Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the **Madras Pioneer**, a newspa-
per of general circulation, serving Madras in
the aforesaid county and state, as defined
by ORS 193.010 and 193.020, that

**Jefferson County School District 509-J
Budget Committee Meeting
Ad#: 103709**

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 2 week(s) in the
following issue(s):

04/10/2019, 04/17/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/17/2019.

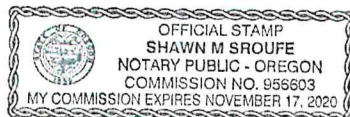
[Signature]

NOTARY PUBLIC FOR OREGON

Acct #: 101753

Attn:

JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741



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
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held at the Support Services Building, 445 SE Buff Street, Madras,
OR. The meeting will take place on the April 22, 2019 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 Commit-
tee will take place. An additional, separate meeting of the Budget
Committee will be held to take public comment. Any person may
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If you have a disability, please advise the Jefferson County School
District 509-J office at 541-475-6192 regarding special arrange-
ments that may allow you to fully participate in this public meeting.
Published 04/10/2019 and 04/17/2019 MP103709

FORM ED-1
NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on **June 10, 2019** at 7:00pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Buff Street, Madras, Oregon between the hours of 8 a.m. and 5 p.m. or online at <http://www.jcsd.k12.or.us>. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Martha Bewley, Chief Financial Officer Telephone: 541-475-6192 Email: mbewley@509j.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$12,210,090	\$12,026,195	\$14,407,407
Current Year Property Taxes, other than Local Option Taxes	6,818,718	7,283,800	7,475,825
Other Revenue from Local Sources	2,906,528	2,676,957	2,942,625
Revenue from Intermediate Sources	172,965	119,589	119,500
Revenue from State Sources	28,099,307	28,920,250	29,857,500
Revenue from Federal Sources	8,143,337	9,333,391	9,607,823
Interfund Transfers	1,309,243	1,441,808	1,534,225
All Other Budget Resources	22,859	-	-
Total Resources	\$59,683,047	\$61,801,990	\$65,944,905

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$21,012,982	\$23,446,681	\$23,982,595
Other Associated Payroll Costs	11,981,105	15,075,289	16,574,695
Purchased Services	2,850,153	3,523,719	3,160,248
Supplies & Materials	3,523,116	3,757,640	3,898,235
Capital Outlay	525,897	1,159,749	1,420,533
Other Objects (except debt service & interfund transfers)	498,810	676,565	654,072
Debt Service*	3,849,121	3,961,765	4,082,208
Interfund Transfers*	1,309,243	1,441,808	1,534,225
Operating Contingency	-	250,000	250,000
Unappropriated Ending Fund Balance & Reserves	14,132,620	8,508,774	10,388,094
Total Requirements	\$59,683,047	\$61,801,990	\$65,944,905

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$22,181,609	\$25,329,345	\$26,898,549
FTE	273	289	287
2000 Support Services	15,439,337	18,946,872	18,901,582
FTE	128	133	132
3000 Enterprise & Community Service	2,688,014	2,747,126	3,048,587
FTE	31	29	30
4000 Facility Acquisition & Construction	83,103	616,300	841,660
FTE	-	-	-
5000 Other Uses			
5100 Debt Service*	3,849,121	3,961,765	4,082,208
5200 Interfund Transfers*	1,309,243	1,441,808	1,534,225
6000 Contingency	-	250,000	250,000
7000 Unappropriated Ending Fund Balance	14,132,620	8,508,774	10,388,094
Total Requirements	\$59,683,047	\$61,801,990	\$65,944,905
Total FTE	432	451	449

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	4.5871	4.5871	4.5871
Local Option Levy			
Levy For General Obligation Bonds	\$2,550,000	\$2,825,000	\$2,855,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$28,315,000	\$0
Other Bonds	\$9,611,352	
Total	\$37,926,352	\$0



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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, SS I,
Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the **Madras Pioneer**, a newspa-
per of general circulation, serving Madras in
the aforesaid county and state, as defined
by ORS 193.010 and 193.020, that

Jefferson County School District 509-J
Form ED-1
Ad#: 112508

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 1 week(s) in the
following issue(s):
05/29/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/29/2019.

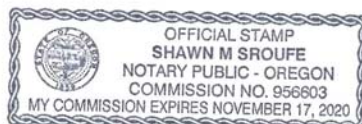
[Signature]

NOTARY PUBLIC FOR OREGON

Acct #: 101753

Attn:

JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741



FORM ED-1 NOTICE OF BUDGET HEARING			
A public meeting of the Jefferson County School District 509-J will be held on June 18, 2019 at 7:00pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Buff Street, Madras, Oregon between the hours of 8 a.m. and 5 p.m. on or online at http://www.jcsd.k12.or.us . This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.			
Contact:	Martha Bewley, Chief Financial Officer	Telephone: 541-475-6192	Email: mbewley@509j.net
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$12,210,090	\$12,026,195	\$14,407,407
Current Year Property Taxes, other than Local Option Taxes	6,818,718	7,283,800	7,475,825
Other Revenue from Local Sources	2,906,528	2,676,957	2,942,625
Revenue from Intermediate Sources	172,965	119,589	119,500
Revenue from State Sources	28,099,307	28,920,250	29,857,500
Revenue from Federal Sources	8,143,337	9,333,391	9,607,823
Interfund Transfers	1,309,243	1,441,808	1,534,225
All Other Budget Resources	22,859	-	-
Total Resources	\$59,483,047	\$61,801,990	\$65,944,905
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$21,012,982	\$23,446,681	\$23,982,595
Other Associated Payroll Costs	11,981,105	15,075,289	16,574,695
Purchased Services	2,850,153	3,523,719	3,160,248
Supplies & Materials	3,523,116	3,757,640	3,898,235
Capital Outlay	525,897	1,159,749	1,420,533
Other Objects (except debt service & interfund transfers)	498,810	676,565	654,072
Debt Service*	3,849,121	3,961,765	4,082,208
Interfund Transfers*	1,309,243	1,441,808	1,534,225
Operating Contingency	-	250,000	250,000
Unappropriated Ending Fund Balance & Reserves	14,132,620	8,508,774	10,388,094
Total Requirements	\$59,483,047	\$61,801,990	\$65,944,905
FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$22,181,609	\$25,329,345	\$26,898,549
FTE	273	289	287
2000 Support Services	15,439,337	18,946,872	18,901,582
FTE	128	133	132
3000 Enterprise & Community Service	2,488,014	2,747,126	3,048,587
FTE	31	29	30
4000 Facility Acquisition & Construction	83,103	616,300	841,660
FTE	-	-	-
5000 Other Uses	-	-	-
\$100 Debt Service*	3,849,121	3,961,765	4,082,208
\$200 Interfund Transfers*	1,309,243	1,441,808	1,534,225
6000 Contingency	-	250,000	250,000
7000 Unappropriated Ending Fund Balance	14,132,620	8,508,774	10,388,094
Total Requirements	\$59,483,047	\$61,801,990	\$65,944,905
Total FTE	432	451	449
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.			
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **			
PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	Rate or Amount Imposed 4.5871	Rate or Amount Imposed 4.5871	Rate or Amount Approved 4.5871
Local Option Levy	-	-	-
Levy for General Obligation Bonds	\$2,550,000	\$2,825,000	\$2,855,000
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$28,315,000	\$0	
Other Bonds	\$9,811,352	\$0	
Total	\$37,926,352	\$0	

FORM ED-I
NOTICE OF SECOND BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on **June 24, 2019** at 6:00pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Buff Street, Madras, Oregon between the hours of 8 a.m. and 5 p.m. or online at <http://www.jcsd.k12.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Martha Bewley, Chief Financial Officer Telephone: 541-475-6192 Email: mbewley@509j.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$12,210,090	\$12,026,195	\$14,407,407
Current Year Property Taxes, other than Local Option Taxes	6,818,718	7,283,800	7,475,825
Other Revenue from Local Sources	2,906,528	2,680,975	2,942,625
Revenue from Intermediate Sources	172,965	119,589	119,500
Revenue from State Sources	28,099,307	28,920,250	31,726,050
Revenue from Federal Sources	8,143,337	9,333,391	9,607,823
Interfund Transfers	1,309,243	1,441,808	1,534,225
All Other Budget Resources	22,859	-	-
Total Resources	\$59,683,047	\$61,806,008	\$67,813,455

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$21,012,982	\$23,446,681	\$23,982,595
Other Associated Payroll Costs	11,981,105	15,075,289	16,574,695
Purchased Services	2,850,153	3,523,719	3,160,248
Supplies & Materials	3,523,116	3,761,658	3,898,235
Capital Outlay	525,897	1,159,749	3,289,083
Other Objects (except debt service & interfund transfers)	498,810	676,565	654,072
Debt Service*	3,849,121	3,961,765	4,082,208
Interfund Transfers*	1,309,243	1,441,808	1,534,225
Operating Contingency	-	250,000	250,000
Unappropriated Ending Fund Balance & Reserves	14,132,620	8,508,774	10,388,094
Total Requirements	\$59,683,047	\$61,806,008	\$67,813,455

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$22,181,609	\$25,333,363	\$26,898,549
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FTE	-	-	-
5000 Other Uses			
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Total Requirements	\$59,683,047	\$61,806,008	\$67,813,455
Total FTE	432	451	449

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
After the approval of the FY19-20 budget, the District received notification they were granted a Seismic Rehabilitation Grant for the Metolius Elementary gym. The only change to the FY19-20 Approved Budget is the addition of \$1,868,500 to Fund 400 for Facility Acquisition & Construction.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	4.5871	4.5871	4.5871
Local Option Levy			
Levy For General Obligation Bonds	\$2,550,000	\$2,825,000	\$2,855,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$28,315,000	\$0
Other Bonds	\$9,611,352	
Total	\$37,926,352	\$0



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION
State of Oregon, County of Jefferson, SS I,
Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the **Madras Pioneer**, a newspa-
per of general circulation, serving Madras in
the aforesaid county and state, as defined
by ORS 193.010 and 193.020, that

Jefferson County School District 509-J
Form ED-1
Ad#: 115447

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 1 week(s) in the
following issue(s):
06/12/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
06/12/2019.

[Signature]
NOTARY PUBLIC FOR OREGON

Acct #: 101753

Attn:
JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741



FORM ED-1

NOTICE OF SECOND BUDGET HEARING

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PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	4.5871	4.5871	4.5871
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$2,550,000	\$2,825,000	\$2,855,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$28,315,000	\$0
Other Bonds	\$9,611,352	\$0
Total	\$37,926,352	\$0

Published 06/12/2019

MP115447

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor of Jefferson and Wasco Counties

**FORM ED-50
2019-2020**

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is
an amended form.

The Jefferson County School District 509-J has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Jefferson/Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>445 SE Buff Street</u> Mailing Address of District	<u>Madras</u> City	<u>OR</u> State	<u>97741</u> Zip	<u>July 2, 2019</u> Date Submitted
<u>Martha Bewley</u> Contact Person	<u>Chief Financial Officer</u> Title	<u>541-475-6192</u> Daytime Telephone	<u>mbewley@509j.net</u> Contact Person E-mail	

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	4.5871	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b.			\$2,855,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . 4c.			\$2,855,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.5871
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes

attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.



Jefferson County School District 509-J

BUDGET COMMITTEE Meeting Minutes of:

Monday, April 22, 2019, 5:30PM

ATTENDANCE: Jamie Hurd; Courtney Snead; Casandra Moses; Jim Hutchins; Rolando Mendez; Ken Stout and Laurie Danzuka (late)

ABSENT: Tom Norton; Stan Sullivan; ~~Laurie Danzuka~~-(late)

REFERENCE DOCUMENTS: Jefferson County School District 509-J Proposed FY2020 Budget Message (PowerPoint presentation – 38 slides) and the JCSD FY2019-2020 Proposed Budget Document - 245 pages)

FINANCIAL DOCUMENTS: <http://www.jcsd.k12.or.us/departments/business/2015-2016-proposed-budget-document>

JCSD Board Chair called the meeting to order at 6:00PM with introductions and asking for nominations for budget committee member officers.

Jim Hutchins nominated Rolando Mendez for budget committee chair – seconded by Ken Stout. Unanimous vote – **Approved 6/0, 2-absent, 1-late.**

The gavel was passed to budget committee Chair Rolando Mendez. Chair Rolando Mendez requested nominations for vice-chair for budget committee.

Courtney Snead nominated Ken Stout for vice-chair. Ken Stout stated a potential conflict due to his involvement on another budget committee with the MAC. Chair Rolando Mendez stated there is no issue. Unanimous vote – **Approved 6/0, 2-absent, 1-late.**

Chair Rolando Mendez introduced CFO Martha Bewley to present the budget message. Superintendent Ken Parshall noted he would present the budget message with a brief introduction to include: priorities, reserves, salaries and associated payroll and class sizes.

Superintendent Ken Parshall started the budget message with the following:

New investments in the budget for 2019-20:

Two elementary music teachers (General)

A secondary math instructional coach (General)

Professional learning community facilitator and school learning coordinator stipends(General)

One additional student day (General)

Class size ratio reduction for kindergarten to 22 from 25 students (General)

Transportation staff increase for WS K-8 Greely Heights bus route (General)

American Sign Language interpreter position (General)

Discussion was prompted by Courtney Snead and took place regarding the Governor's budget and the co-chair's budget.

Challenges we face in the upcoming budget:

- The significant increased PERS costs (from 25.61% and 30.94% to 30.10% and 35.55% for OPSRP and Tier I/II, respectively) which are scheduled to go into effect in July, 2019.
- Pending legislation with potential financial impact.

Superintendent Parshall concluded, stating that 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 and explained that CFO Martha Bewley would complete the budget presentation in more detail and will also be able to address questions as needed.

Chair Rolando Mendez noted the introduction on page seven of the proposed budget - *The budget presented for the 2019-20 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* – with a follow-up statement that 'attendance' be really pushed and the budget aligns with that; and the dollars are aligned on these goals.

Chair Rolando Mendez proceeded with an introduction for the presentation of the budget document and deliberation.

CFO Martha Bewley opened the presentation stating that she realizes there is a lot of information to cover in a short amount of time – she will summarize and cover in the time allotted and open for questions, if all questions are not answered in the time allotted they can be emailed to her and she will answer them at the second budget committee meeting.

CFO Martha Bewley used the budget presentation and 2019-20 proposed budget document as she presented. She covered the following during introduction: Budget assumptions page 10; enrollment trends, page 12 and State school fund grant, page 211.

The State school fund grant (page 211 of proposed budget document) was explained in detail to include the total formula revenue. Chair Rolando Mendez asked about the -2.32 shown at the experience adjustment. CFO Bewley explained that the uploaded teacher demographic data that is required by the State is compared to the Teacher experience of the entire state and the formula is averaged based on those figures – depending on the outcome the amount we receive will be determined if we are higher or lower than the State average for teacher experience. CFO Bewley noted the 2019-2020 General Purpose Grant formula (page 211) for detail calculation [summarized, the more experience you have the more expensive the teacher is] Chair Mendez stated he was concerned that we could be getting penalized for having less experienced instructors since the formula is based on teacher experience. Confirmed by CFO Bewley.

CFO Bewley shared the details of the general fund proposed budget (pages 40- 87) to include: revenues; expenditures and general fund requirements. She explained the budget assumptions and that we expect a small increase in enrollment. She also explained that the ADMw is the important number because it takes into account the demographics and the

current needs of our population and what it takes to educate them. She further explained that the ADMw is how we are paid and historically 509-J runs about 1.3 for enrollment and with the change in the state level for the calculation of the state school fund it is important that we receive and use the funds the fiscal year of receipt.

CFO Martha Beweley noted there will be a revenue adjustment due to money received for Impact Aid that require adjustments to beginning and ending fund balance.

The following pages were noted and covered during the presentation:

Page 40 – General Fund Budget (with no sub-funds)

Page 25 – Summary of revenues - General Fund and General Sub-funds

Page 10 – Budget assumptions

Pages 212-224 - Staffing allocations

Pages 225-227 – Staffing by function for all funds

Page 228 - Review of staff allocations by school

Page 55-87 – NEW to the budget document this year – General Fund Budget by school

Starting on page 115 - Special Revenue Fund

Pages 203-207 - Debt Service Fund

Page 205 - Fund 303; 202 OSBA PERS Bond Issue Debt Fund

Page 209 – Budget Resolution

Chair Rolando Mendez suggested a reference to the page numbers in referencing the general funds. CFO Martha Bewley referred the committee to the page for the applicable information.

The following summarizes the 2019/20 proposed budget: Total amount of **\$65,660,905***

The amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2019 for the following purposes:

General Fund

Instruction: \$ 22,675,579

Support Services: \$ 16,759,907

Enterprise & Community Svcs: \$ 166,324

Facilities Acquisition: \$ 656,660

Transfers: \$ 1,534,225

Debt Service: 0

Contingency: \$ 250,000

Total: \$42,042,695

Special Revenue Fund

Instruction: \$ 4,222,973

Support Services: \$2,141,675

Enterprise & Comm: \$2,882,263

Facilities Acquisition: \$ 185,000

Total: \$9,431,911

Debt Service Fund

Debt Service: \$ 4,082,208

Total: \$4,082,208

Capital Project Fund

Facilities Acquisition: 0

Total: \$0

Total APPROPRIATIONS, All Funds: \$55,556,814

Total Unappropriated and Reserve Amounts, General Fund: \$9,974,091

Total Unappropriated and Reserve Amounts, Special Revenue Fund: \$130,000

Total Unappropriated and Reserve Amounts, Debt Service Fund \$0

PROPOSED FOR THE TOTAL ADOPTED BUDGET: \$65,660,905 *

IMPOSING THE TAX

The following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2019-2020:

- (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 **\$2,855,000** for debt service on general obligation bonds.

CATEGORIZING THE TAX

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: **\$ 2,855,000**

Chair Mendez and CFO Bewley requested that any questions be emailed to Martha Bewley prior to Friday, May 3, 2019; she will address them at the next meeting on May 13, 2019.

With a decision to recess, Budget Committee Chair Rolando Mendez adjourned the meeting at 6:35pm.

Next budget committee meeting will take place on **Monday, May 13, 2019 @5:30pm.**


Tessa Bailey, Executive Assistant


Martha Bewley, CFO

Date



Jefferson County School District 509-J

BUDGET COMMITTEE Meeting Minutes of:

Monday, May 13, 2019, 5:30PM

ATTENDANCE: Jamie Hurd; Courtney Snead; Casandra Moses; Jim Hutchins; Rolando Mendez; Stan Sullivan; Ken Stout and Laurie Danzuka (late)

ABSENT: Tom Norton and Laurie Danzuka (late)

REFERENCE DOCUMENTS: JCSD FY2019-2020 Proposed Budget Document - 245 pages)

FINANCIAL DOCUMENTS: <http://www.jcsd.k12.or.us/departments/business/2015-2016-proposed-budget-document>

Budget Committee Chair Rolando Mendez called the meeting to order followed by the Pledge of Allegiance.

Chair Rolando Mendez called for a motion (or questions and/or clarifications) to approve the budget committee meeting minutes of April 22, 2019.

Jamie Hurd moved to approve minutes from the April 22, 2019 Budget Committee Meeting; seconded by Chair Rolando Mendez – **Approved 7/0, 1-absent, 1-late.**

Chair Rolando Mendez asked CFO Martha Bewley to address any questions received since the previous meeting of April 22, 2019. CFO Bewley said she did not receive any questions but as noted in the April 22nd meeting there is a budget adjustment due to Impact Aid funds received after the completion of the proposed FY 19-20 Budget document *[see attached budget adjustments FYE June 30, 2020]*.

Courtney Snead asked if there was any more information on the FAN (Family Advocate Network) position and if we will be receiving the grant that will fund that position? Superintendent Parshall explained with the recent approval of the Governor's budget they are pretty confident that there will be a line item (grant) that will allow for the funding of that position. Courtney Snead asked, if for some reason that money is not received does the board have the authority to fund that position out of the general fund? CFO Bewley confirmed that there are funds that could be used to fund the position if needed.

Chair Rolando Mendez requested Courtney to restate her question for clarification as he didn't hear it well. Courtney Snead stated that in the budget the FAN position was zeroed-out because, it is her understanding there is a grant that could potentially fund that position. Her question is if the grant does not come through, does the board have the authority to fund the

position. The confirmed response from the CFO and Superintendent was yes. Chair Rolando Mendez thanked Courtney Snead for the clarification.

Jamie Hurd asked if the Promise Scholarship funds were included in the budget this year. CFO Martha Bewley confirmed that yes, the Promise Scholarship funds were included in this year's budget.

Stan Sullivan asked if the Etho's music program is going away since there will be some music teachers. Superintendent Parshall shared that we will be using both -because the teacher is only half-time, the desire is to have both. Stan Sullivan expressed how grateful he is that the music program will be continuing in our schools. Conversation took place about the existing music program and the benefits of the Etho's program.



There were no comments from the public.

Budget Chair Rolando Mendez stated that we are wanting to approve the budget document as proposed, as adjusted or set an additional budget committee meeting. He read the sample motion: Move that the Budget Committee of Jefferson County School District 509-J approve the budget for the 2019-20 fiscal year in the amount of \$65,944,905 AND property taxes for the 2019-20 fiscal year at the rate of \$4.5871 per \$1,000 of assessed value for operating purposes in the General Fund (100) and in the amount of \$2,855,000 for the general obligation bond principal and interest in the Debt Service Funds (Fund 304).

Courtney Snead moved to approve the Jefferson County School District 509-J budget as stated – **Approved 8/0, 1-absent.**

With no further budget business, Chair Rolando Mendez adjourned the meeting at 5:46pm.


Tessa Bailey, Executive Assistant


Martha Bewley, CFO

Date

Jefferson County School District 509-J
Budget Adjustments
FYE June 30, 2020

100 General Fund	Proposed	BJE<1>	Approved	BJE<2>	Adopted
1000 - Instruction	22,675,579		22,675,579		22,675,579
2000 - Support Services	16,759,907		16,759,907		16,759,907
3000 - Enterprise & Community Services	166,324		166,324		166,324
4000 - Facilities Acquisition	656,660		656,660		656,660
5200 - Transfers	1,534,225		1,534,225		1,534,225
6000 - Contingency	250,000		250,000		250,000
Total Appropriations	42,042,695		42,042,695		42,042,695
7000 - Unappropriated Ending Fund Balance/Reserve	9,974,091	284,000	10,258,091		10,258,091
TOTAL GENERAL FUND	52,016,786	284,000	52,300,786	-	52,300,786
200 Special Revenue Fund					
1000 - Instruction	4,222,973		4,222,973		4,222,973
2000 - Support Services	2,141,675		2,141,675		2,141,675
3000 - Enterprise & Community Services	2,882,263		2,882,263		2,882,263
4000 - Facilities Acquisition	185,000		185,000		185,000
5200 - Transfers	-		-		-
Total Appropriations	9,431,911		9,431,911		9,431,911
7000 - Unappropriated Ending Fund Balance/Reserve	130,000		130,000		130,000
TOTAL SPECIAL REVENUE FUND	9,561,911	-	9,561,911	-	9,561,911
300 Debt Service Fund					
5000 - Debt Service	4,082,208		4,082,208		4,082,208
Total Appropriations	4,082,208	-	4,082,208	-	4,082,208
7000 - Unappropriated Ending Fund Balance/Reserve	-		-		-
TOTAL DEBT SERVICE FUND	4,082,208	-	4,082,208	-	4,082,208
400 Capital Project Fund					
4000 - Facilities Acquisition			-	1,868,550	1,868,550
Total Appropriations	-		-	1,868,550	1,868,550
7000 - Unappropriated Ending Fund Balance/Reserve	-		-	-	-
TOTAL CAPITAL PROJECT FUND	-	-	-	1,868,550	1,868,550
TOTAL APPROPRIATIONS	55,556,814	-	55,556,814	1,868,550	57,425,364
UNAPPROPRIATED ENDING FUND BALANCE/RESERVE	10,104,091	284,000	10,388,091	-	10,388,091
TOTAL DISTRICT BUDGET	65,660,905	284,000	65,944,905	1,868,550	67,813,455

BJE<1> To adjust the ending fund balance for Impact Aid funds received after the completion of the proposed FY19-20 Budget Document.

BJE<2> To adjust Fund 400 for Seismic Rehabilitation Grant.

STATE SCHOOL FUND GRANT

2019-2020

Based on \$8.8 Billion Budget with 49/51 split as of 3/18/2019

Jefferson County, Jefferson County SD 509J

District ID: 2053

2019-2020 Local Revenue

Property Taxes and in-lieu of property taxes from local sources =	\$4,687,000.00
Federal Forest Fees =	\$0.00
Common School Fund =	\$280,811.41
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
Local Revenue =	\$5,012,811.41

2019-2020 Experience Adjustment

District Average Teacher Experience =	9.77
State Average Teacher Experience =	12.09
Experience Adjustment (Difference in District and State Teacher Experience) =	-2.32

2019-2020 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. Expend. =	\$1,950,000.00
Trans per ADMr Rank. 52%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend) =	\$1,365,000.00

2019-2020 Extended ADMw

2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
3,887.97	3,828.70	3,887.97

2019-2020 General Purpose Grant

(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio
 (3,887.97 x [\$4500 + (\$25 x -2.32)]) X 1.833877395630 = **\$31,671,748**

2019-2020 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = **\$31,671,748 + \$1,365,000 = \$33,036,748**

2019-2020 State School Fund Grant

Total Formula Revenue - Local Revenue
 = **\$33,036,748 - \$5,012,811 = \$28,023,937**

General Purpose Grant per Extended ADMw= \$8,146
 Total Formula Revenue per Extended ADMw= \$8,497
 Charter Schools Rate(ORS 338.155)= \$8,146

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



Jefferson County School District 509-J
FY 2019-2020
School Allocation Guidelines

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)	\$185
Middle (6-8)	\$235
High (9-12)	\$245

**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	4.56	1.37	2.52
Bus Only (Internal)	N/A	0.34	1.27
SUV	0.58	0.17	0.58

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	1:22
1-2	1:25
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
Office Manager (Secretary II)	1 per school (8 hours)
Other Secretarial Support	250 – 399 = 0.50 400 – 649 = 1.00 Over 650 = 2.00

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 – 500 = 0.50 501 – 600 = 1.00 Over 601 = 2.00
Office Manager (Head Secretary)	1 per school (8 hours)
Other Secretarial Support	250 – 399 = 1.00 400 – 649 = 2.00 Over 650 = 3.00

School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	For grades K-5: $250 - 450 = 1.00$ $450 - 649 = 1.50$ $\text{Over } 650 = 2.00$ 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 $\text{Over } 500 = 13.5$ hours

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.
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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
Office Manager (Head Secretary)	1 per school (8 hours)
Other Secretarial Support	250 – 399 = 1.00 400 – 649 = 2.00 Over 650 = 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 – 550 = 0.50 551 – 800 = 1.00 Over 800 = 2.00
Office Manager (Head Secretary)	1 per school (8 hours)
Other Secretarial Support	100 – 299 = 1.00 300 – 599 = 2.00 600 - 900 = 3.00 Over 900 = 4.0

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.

ACTIVITIES ALLOCATIONS

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

**JEFFERSON COUNTY SCHOOL DISTRICT
FTE REPORT
FYE JUNE 30, 2020**

FUND	FUNCTION	OBJECT	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET	FY19-20 APPROVED BUDGET	FY19-20 ADOPTED BUDGET	INCREASE/ (DECREASE)	NOTES
100	1111 ELEMENTARY INSTRUCTION	111 LICENSED SALARIES	70.00	71.00	71.00	71.00	1.00	Reduced Superintendent's pool to 1.0 FTE and added 2.0 FTE elementary Music teachers.
100	1111 ELEMENTARY INSTRUCTION	112 CLASSIFIED SALARIES	20.09	20.25	20.25	20.25	0.16	Increase in EA hours to support K class sizes.
100	1121 MIDDLE/JUNIOR HIGH PROGRAMS	111 LICENSED SALARIES	29.25	28.75	28.75	28.75	(0.50)	JCMS .50 FTE reduction, with projected enrollment JCMS FTE is within staffing allocations for FY19-20.
100	1121 MIDDLE/JUNIOR HIGH PROGRAMS	112 CLASSIFIED SALARIES	1.72	1.72	1.72	1.72	-	
100	1122 MIDDLE/JUNIOR HIGH EXTRACURRICULAR	131 EXTENDED RESPONSIBILITY SALARIES	3.68	3.68	3.68	3.68	-	
100	1131 HIGH SCHOOL PROGRAMS	111 LICENSED SALARIES	29.00	29.00	29.00	29.00	-	
100	1131 HIGH SCHOOL PROGRAMS	112 CLASSIFIED SALARIES	1.72	1.72	1.72	1.72	-	
100	1131 HIGH SCHOOL PROGRAMS	132 EXTRA DAYS SALARIES	0.42	0.42	0.42	0.42	-	
100	1132 HIGH SCHOOL EXTRACURRICULAR	111 LICENSED SALARIES	1.00	1.00	1.00	1.00	-	
100	1132 HIGH SCHOOL EXTRACURRICULAR	131 EXTENDED RESPONSIBILITY SALARIES	4.20	4.12	4.12	4.12	(0.08)	Athletic Director stipends at MHS reduced from 2 to 1.
100	1210 PROGRAMS FOR THE TALENTED AND GIFTED	111 LICENSED SALARIES	0.50	0.50	0.50	0.50	-	
100	1210 PROGRAMS FOR THE TALENTED AND GIFTED	131 EXTENDED RESPONSIBILITY SALARIES	0.08	-	-	-	(0.08)	Elementary TAG stipends eliminated, stipends have been budgeted and not filed for 2 years. Stipend funds were re-allocated to TAG supplies.
100	1220 LIFE SKILLS PROGRAMS	111 LICENSED SALARIES	6.00	6.00	6.00	6.00	-	
100	1220 LIFE SKILLS PROGRAMS	112 CLASSIFIED SALARIES	22.53	23.69	23.69	23.69	1.16	.875 FTE ASL position, .28 FTE Transferred from Function 1223.
100	1223 COMMUNITY TRANSITION CENTER	111 LICENSED SALARIES	1.00	1.00	1.00	1.00	-	
100	1223 COMMUNITY TRANSITION CENTER	112 CLASSIFIED SALARIES	1.59	1.31	1.31	1.31	(0.28)	EA hours transferred to Function 1220.
100	1229 BEHAVIORAL PROGRAM	111 LICENSED SALARIES	4.00	4.00	4.00	4.00	-	
100	1229 BEHAVIORAL PROGRAM	112 CLASSIFIED SALARIES	11.81	11.81	11.81	11.81	-	
100	1250 SPECIAL EDUCATION PROGRAM	111 LICENSED SALARIES	11.00	11.00	11.00	11.00	-	
100	1250 SPECIAL EDUCATION PROGRAM	112 CLASSIFIED SALARIES	15.47	15.47	15.47	15.47	-	
100	1283 ALTERNATIVE EDUCATION PROGRAM	111 LICENSED SALARIES	4.25	4.00	4.00	4.00	(0.25)	Transferred .25 FTE to Counseling Function 2122 at BHS.
100	1283 ALTERNATIVE EDUCATION PROGRAM	112 CLASSIFIED SALARIES	2.47	2.28	2.28	2.28	(0.19)	Reduction of EA support to agree to staffing allocation guidelines.
100	1291 ESL INSTRUCTIONAL PROGRAM	111 LICENSED SALARIES	9.00	8.50	8.50	8.50	(0.50)	Reduction of .50 FTE due to decreased ELL students.
100	1291 ESL INSTRUCTIONAL PROGRAM	112 CLASSIFIED SALARIES	8.56	9.03	9.03	9.03	0.47	Increase in hours to support ELL student at WSK-8.
100	2112 ATTENDANCE SERVICES	112 CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
100	2114 STUDENT ACCOUNTING SERVICES	112 CLASSIFIED SALARIES	3.34	3.34	3.34	3.34	-	
100	2122 COUNSELING SERVICES	111 LICENSED SALARIES	8.50	8.00	8.00	8.00	(0.50)	BHS transferred .25 FTE from function 1283, .25 increase in FTE at BHS for student enrollment, 1.0 FTE reductions at WSK K-8 to agree to staffing allocation guidelines.
100	2122 COUNSELING SERVICES	112 CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
100	2122 COUNSELING SERVICES	132 EXTRA DAYS SALARIES	0.26	0.29	0.29	0.29	0.03	Increase of 6 days for .50 FTE Counselor increase at BHS.
100	2130 HEALTH & NURSING SERVICES	112 CLASSIFIED SALARIES	0.88	0.88	0.88	0.88	-	
100	2130 HEALTH & NURSING SERVICES	114 MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	
100	2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES	112 CLASSIFIED SALARIES	-	0.88	0.88	0.88	0.88	SLPA Position funded by ESD.
100	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES	113 ADMINISTRATORS	1.00	1.00	1.00	1.00	-	
100	2211 IMPROVEMENT OF INSTRUCTION SERVICES	111 LICENSED SALARIES	0.85	1.85	1.85	1.85	1.00	
100	2211 IMPROVEMENT OF INSTRUCTION SERVICES	112 CLASSIFIED SALARIES	-	-	-	-	-	
100	2211 IMPROVEMENT OF INSTRUCTION SERVICES	113 ADMINISTRATORS	0.85	0.85	0.85	0.85	-	
100	2211 IMPROVEMENT OF INSTRUCTION SERVICES	114 MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	
100	2220 EDUCATIONAL MEDIA SERVICES	112 CLASSIFIED SALARIES	6.69	6.44	6.44	6.44	(0.25)	Reduced at WSK-8 to agree to staffing allocation guidelines.
100	2321 OFFICE OF THE SUPERINTENDENT SERVICES	113 ADMINISTRATORS	1.00	1.00	1.00	1.00	-	
100	2321 OFFICE OF THE SUPERINTENDENT SERVICES	114 MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	
100	2410 OFFICE OF THE PRINCIPAL SERVICES	111 LICENSED SALARIES	0.50	0.50	0.50	0.50	-	
100	2410 OFFICE OF THE PRINCIPAL SERVICES	112 CLASSIFIED SALARIES	11.00	10.00	10.00	10.00	(1.00)	Reduced at WSK-8 to agree to staffing allocation guidelines.
100	2410 OFFICE OF THE PRINCIPAL SERVICES	113 ADMINISTRATORS	11.40	11.00	11.00	11.00	(0.40)	Reduced at MHS to agree to staffing allocation guidelines.
100	2520 FISCAL SERVICES	112 CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
100	2520 FISCAL SERVICES	113 ADMINISTRATORS	1.00	1.00	1.00	1.00	-	
100	2520 FISCAL SERVICES	114 MANAGERIAL - CLASSIFIED	2.50	2.50	2.50	2.50	-	
100	2542 BUILDING SERVICES	112 CLASSIFIED SALARIES	21.90	21.90	21.90	21.90	-	
100	2543 GROUND SERVICES	112 CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	

**JEFFERSON COUNTY SCHOOL DISTRICT
FTE REPORT
FYE JUNE 30, 2020**

FUND	FUNCTION		OBJECT		FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET	FY19-20 APPROVED BUDGET	FY19-20 ADOPTED BUDGET	INCREASE/ (DECREASE)	NOTES
100	2544	MAINTENANCE SERVICES	112	CLASSIFIED SALARIES	6.80	6.80	6.80	6.80	-	
100	2544	MAINTENANCE SERVICES	114	MANAGERIAL - CLASSIFIED	0.90	0.90	0.90	0.90	-	
100	2552	VEHICLE OPERATION SERVICES	112	CLASSIFIED SALARIES	24.24	26.22	26.22	26.22	1.98	Increase to support afterschool learning center transportation, additional WS route and foster care route.
100	2552	VEHICLE OPERATION SERVICES	113	ADMINISTRATORS	0.25	0.25	0.25	0.25	-	
100	2552	VEHICLE OPERATION SERVICES	114	MANAGERIAL - CLASSIFIED	1.10	1.10	1.10	1.10	-	
100	2572	PURCHASING SERVICES	112	CLASSIFIED SALARIES	0.33	0.33	0.33	0.33	-	
100	2573	WAREHOUSING & DISTRIBUTING SERVICES	112	CLASSIFIED SALARIES	0.38	0.38	0.38	0.38	-	
100	2640	STAFF SERVICES	112	CLASSIFIED SALARIES	2.00	2.00	2.00	2.00	-	
100	2640	STAFF SERVICES	113	ADMINISTRATORS	0.75	0.75	0.75	0.75	-	
100	2640	STAFF SERVICES	114	MANAGERIAL - CLASSIFIED	1.50	1.50	1.50	1.50	-	
100	2660	TECHNOLOGY SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	

TOTAL GENERAL FUND

377.26 379.91 379.91 379.91 2.64

102	2645	HEALTH SERVICES - STAFF	131	EXTENDED RESPONSIBILITY SALARIES	0.08	0.08	0.08	0.08	-	
105	2542	BUILDING SERVICES	112	CLASSIFIED SALARIES	0.25	0.25	0.25	0.25	-	
105	3390	OTHER COMMUNITY SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	

TOTAL GENERAL SUB-FUNDS FUND

1.33 1.33 1.33 1.33 -

203	1272	TITLE I A/D ACTIVITIES	111	LICENSED SALARIES	7.00	6.50	6.50	6.50	(0.50)	One time funding at WSK-8 for 1.0 FTE Student Success position from Title I-A funding in FY18-19. For 19-20, Title I-A funds can support a position at .50 FTE.
203	1272	TITLE I A/D ACTIVITIES	112	CLASSIFIED SALARIES	1.09	2.16	2.16	2.16	1.06	Increase in EA support hours due to additional funding.
203	2119	OTHER ATTENDANCE & SOCIAL WORK SERVICES	112	CLASSIFIED SALARIES	0.20	0.20	0.20	0.20	-	
203	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	2.64	2.64	2.64	2.64	-	
203	2211	IMPROVEMENT OF INSTRUCTION SERVICES	113	ADMINISTRATORS	0.15	0.15	0.15	0.15	-	
204	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.00	1.00	1.00	1.00	-	
204	2211	IMPROVEMENT OF INSTRUCTION SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
204	2542	BUILDING SERVICES	112	CLASSIFIED SALARIES	0.25	0.25	0.25	0.25	-	
205	1296	AMERICAN INDIAN EDUCATION	111	LICENSED SALARIES	0.75	0.75	0.75	0.75	-	
205	1296	AMERICAN INDIAN EDUCATION	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
205	2112	ATTENDANCE SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
207	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.00	1.00	1.00	1.00	-	
212	1272	Title I A/D ACTIVITIES	112	CLASSIFIED SALARIES	1.88	-	-	-	(1.88)	Last year of funding for School Improvement Grant for Warm Springs K-8.
213	1220	LIFE SKILLS PROGRAMS	112	CLASSIFIED SALARIES	3.50	3.50	3.50	3.50	-	
213	1229	BEHAVIORAL PROGRAM	112	CLASSIFIED SALARIES	1.81	1.81	1.81	1.81	-	
213	1250	SPECIAL EDUCATION PROGRAM	112	CLASSIFIED SALARIES	0.72	0.72	0.72	0.72	-	
216	3330	CIVIC SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
219	1272	Title I A/D ACTIVITIES	111	LICENSED SALARIES	2.00	2.00	2.00	2.00	-	
219	1272	Title I A/D ACTIVITIES	112	CLASSIFIED SALARIES	0.72	0.72	0.72	0.72	-	
219	2122	COUNSELING SERVICES	111	LICENSED SALARIES	1.00	1.00	1.00	1.00	-	
219	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.00	1.00	1.00	1.00	-	
222	1113	ELEMENTARY EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	0.16	0.16	0.16	0.16	-	
222	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	0.24	0.24	0.24	0.24	-	
222	1132	HIGH SCHOOL EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	0.16	0.16	0.16	0.16	-	
223	1223	COMMUNITY TRANSITION CENTER	112	CLASSIFIED SALARIES	2.00	2.00	2.00	2.00	-	
226	2119	OTHER ATTENDANCE & SOCIAL WORK SERVICES	112	CLASSIFIED SALARIES	0.20	0.20	0.20	0.20	-	
232	3501	CHILD CARE PROVIDER SERVICES	112	CLASSIFIED SALARIES	3.44	3.44	3.44	3.44	-	
234	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	0.49	-	-	-	(0.49)	Mentoring grant funding ending - instructional coach position at MHZ.
235	1131	HIGH SCHOOL PROGRAMS	112	CLASSIFIED SALARIES	0.50	-	-	-	(0.50)	CTE Revitalization grant liaison position never filled.

JEFFERSON COUNTY SCHOOL DISTRICT
FTE REPORT
FYE JUNE 30, 2020

FUND	FUNCTION		OBJECT		FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET	FY19-20 APPROVED BUDGET	FY19-20 ADOPTED BUDGET	INCREASE/ (DECREASE)	NOTES
235	2119	OTHER ATTENDANCE & SOCIAL WORK SERVICES	112	CLASSIFIED SALARIES	0.88	-	-	-	(0.88)	FAN position funded by Chronic Absenteeism, grant ending.
235	2122	COUNSELING SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
235	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	2.00	1.00	1.00	1.00	(1.00)	Collaboration grant position, funding ending.
235	3330	CIVIC SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
236	1131	HIGH SCHOOL PROGRAMS	111	LICENSED SALARIES	3.00	3.00	3.00	3.00	-	
236	1131	HIGH SCHOOL PROGRAMS	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
236	2122	COUNSELING SERVICES	111	LICENSED SALARIES	0.50	1.00	1.00	1.00	0.50	Increase counseling position at MHS with Measure 98 funding.
236	2122	COUNSELING SERVICES	132	EXTRA DAYS SALARIES	0.03	0.06	0.06	0.06	0.03	Increase counseling extra days at MHS with Measure 98 funding.
242	1272	Title 1A/D ACTIVITIES	112	CLASSIFIED SALARIES	1.38	1.44	1.44	1.44	0.06	Meyer Memorial grant to fund 5 - 5.75 E.As.
242	1296	AMERICAN INDIAN EDUCATION	112	CLASSIFIED SALARIES	0.69	-	-	-	(0.69)	Meyer Memorial grant for Native Language support ending.
242	2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	0.50	-	-	-	(0.50)	Meyer Memorial grant funding for instructional coach at WS K-8 ending.
270	3100	FOOD SERVICES	112	CLASSIFIED SALARIES	0.45	2.13	2.13	2.13	1.68	Increase to support afterschool learning center food services.
280	3100	FOOD SERVICES	112	CLASSIFIED SALARIES	20.86	19.96	19.96	19.96	(0.91)	Restructuring of Food Services department.
280	3100	FOOD SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	
TOTAL SPECIAL REVENUE FUND					72.18	68.18	68.18	68.18	(4.00)	
TOTAL FTE ALL FUNDS					450.77	449.41	449.41	449.41	(1.36)	

**ADMINISTRATOR/CERTIFIED STAFFING ALLOCATION
FY2019-2020**

GENERAL FUND																																				
	Buff				Madras				Metolius				Big Muddy K-8				WS K-8				JCMS				BHS				MHS				Total			
Enrollment	328	331	319		419	438	417		299	299	299		11	18	15		631	658	642		496	495	486		124	115	118		655	656	655		2963	3010	2951	
Position	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 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	0.00	0.00	0.00	0.00	3.00	3.00	3.00	3.00	1.50	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00	2.40	2.40	10.50	11.00	11.40	11.40
Athletic Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.00	0.00	0.00	0.00	1.08	1.08	1.16	1.16	1.24	1.24	1.32	1.32
Activities Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
Counselor/Dean	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	1.75	1.00	2.00	2.00	1.75	1.00	1.00	1.00	0.50	1.00	0.50	0.50	2.25	2.00	2.00	2.00	9.25	8.00	8.50	9.00
Classroom Teachers	14.00	14.00	13.00	13.00	17.00	17.00	17.00	17.00	12.00	12.00	12.00	12.00	2.00	2.00	2.00	2.00	25.00	27.25	28.25	27.25	16.50	18.50	19.00	19.00	4.00	4.00	4.25	3.95	21.50	28.00	28.00	27.99	112.00	122.75	123.50	122.19
Other Support	1.50	1.50	1.00	1.00	1.75	2.25	1.75	1.25	1.25	1.50	1.50	1.50	0.00	0.00	0.00	0.00	2.50	1.50	1.00	1.00	1.75	0.00	0.00	0.00	0.50	0.00	0.00	0.00	2.25	0.00	0.00	0.00	11.50	6.75	5.25	4.75
ELL Support	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	4.00	4.00	4.50	4.50	0.50	0.50	0.50	0.50	0.25	0.25	0.25	0.25	0.75	0.75	0.75	0.75	8.50	8.50	9.00	9.00
Extra Days/Duties	0.00	0.00	0.02	0.02	0.00	0.00	0.02	0.02	0.00	0.00	0.02	0.02	0.00	0.00	0.00	0.00	1.77	1.77	1.79	1.79	1.77	1.85	1.85	1.85	0.06	0.06	0.03	0.03	4.51	4.51	4.51	4.51	8.11	8.20	8.25	8.24
Total Allocation	18.50	18.50	17.02	17.02	21.75	22.25	21.77	21.77	16.25	16.50	16.52	16.52	2.00	2.00	2.00	2.00	38.10	38.60	40.62	39.62	23.85	23.93	24.43	24.43	6.31	6.31	6.03	5.73	34.42	38.42	38.90	38.89	161.18	166.52	167.30	165.98
Increase/(Decrease) over Staffing Matrix	-				0.50				0.25				-				0.50				0.08				-				4.00				5.34			
Increase/(Decrease) Proposed FY19-20 over FY18-19 Actual		1.48				0.48			(0.02)				-				(1.02)				(0.50)				0.58				(0.47)				0.53			
SPECIAL REVENUES FUND																																				
	Buff				Madras				Metolius				Big Muddy K-8				WS K-8				JCMS				BHS				MHS				Total			
Position	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual
Counselors/Dean	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	1.00	0.50	0.50	N/A	2.00	1.50	1.50
Classroom Teachers	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.75	0.75	0.75	N/A	0.00	0.00	0.00	N/A	0.25	0.25	0.25	N/A	2.75	2.75	2.75	N/A	3.75	3.75	3.75
Other Support	N/A	1.00	1.00	1.00	N/A	1.25	1.25	1.25	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	6.50	7.50	7.50	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	0.50	0.49	0.49	N/A	11.25	12.74	12.24
Extra Days/Duties	N/A	1.00	1.00	1.00	N/A	1.25	1.25	1.25	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	0.32	0.32	0.32	N/A	0.08	0.08	0.08	N/A	0.00	0.00	0.00	N/A	0.22	0.19	0.19	N/A	3.87	3.84	3.84
Total Allocation	0.00	2.00	2.00	2.00	0.00	2.50	2.50	2.50	0.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	8.57	9.57	9.57	0.00	1.08	1.08	1.08	0.00	0.25	0.25	0.25	0.00	4.47	3.93	3.93	0.00	20.87	21.33	21.33	
Increase/(Decrease) Proposed FY19-20 over FY18-19 Actual		-			-				-				-				(1.00)				-				-				0.54				(0.46)			
Total Increase/(Decrease) Proposed FY19-20 over FY18-19 Actual		1.48				0.48			(0.02)				-				(2.02)				(0.50)				0.58				0.07				0.08			

SPECIAL REVENUES FUND																																				
	Buff				Madras				Metolius				Big Muddy K-8				WS K-8				JCMS				BHS				MHS				Total			
Position	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual
Counselors/Dean	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	1.00	0.50	0.50	N/A	2.00	1.50	1.50
Classroom Teachers	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.75	0.75	0.75	N/A	0.00	0.00	0.00	N/A	0.25	0.25	0.25	N/A	2.75	2.75	2.75	N/A	3.75	3.75	3.75
Other Support	N/A	1.00	1.00	1.00	N/A	1.25	1.25	1.25	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	6.50	7.50	7.50	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	0.50	0.49	0.49	N/A	11.25	12.24	12.24
Extra Days/Duties	N/A	1.00	1.00	1.00	N/A	1.25	1.25	1.25	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	0.32	0.32	0.32	N/A	0.08	0.08	0.08	N/A	0.00	0.00	0.00	N/A	0.22	0.19	0.19	N/A	3.87	3.84	3.84
Total Allocation	0.00	2.00	2.00	2.00	0.00	2.50	2.50	2.50	0.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	8.57	9.57	9.57	0.00	1.08	1.08	1.08	0.00	0.25	0.25	0.25	0.00	4.47	3.93	3.93	0.00	20.87	21.33	21.33
Increase/(Decrease) Proposed FY19-20 over FY18-19 Actual		-				-				-				-				(1.00)				-				-				0.54				(0.46)		
Total Increase/(Decrease) Proposed FY19-20 over FY18-19 Actual		1.48				0.48				(0.02)				-				(2.02)				(0.50)				0.58				0.07				0.08		

Note: Metolius Elementary converted .25 licensed FTE for 3.50 EA hours, Buff Elementary converted .50 licensed FTE for 11.50 EA hours. A .50 FTE elementary music teacher is proposed in the FY19-20 budget for Buff Elementary, Madras Elementary, Metolius Elementary and Warm Springs K-8.

CLASSIFIED STAFFING ALLOCATION
FY2019-2020

GENERAL FUND

Position	Buff				Madras				Metolius				Big Muddy K-8				WS K-8				JCMS				BHS				MHS				Total			
Enrollment	328	331	319		419	438	417		299	299	299		11	18	15		631	658	642		496	495	486		124	115	118		655	656	655		2963	3010	2951	
Position	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 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	-	-	-	-	8.00	24.00	24.00	24.00	8.00	16.00	16.00	16.00	8.00	6.00	6.00	6.00	8.00	38.00	38.00	38.00	56.00	108.00	108.00	108.00
Other Secretarial Support	4.00	-	-	-	8.00	4.00	4.00	4.00	4.00	-	-	-	-	-	-	-	16.00	-	8.00	8.00	16.00	8.00	8.00	8.00	8.00	-	-	24.00	-	-	-	80.00	12.00	20.00	20.00	
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	-	-	-	-	13.50	6.00	8.00	8.00	8.00	8.00	8.00	8.00	4.00	-	-	13.50	13.50	13.50	13.50	63.00	51.50	53.50	53.50	
Career & College Readiness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25	-	-	6.50	-	-	-	7.75	-	-	-	
EA General Support	22.75	36.50	30.75	26.50	28.75	32.25	34.50	34.50	20.50	28.00	26.50	25.25	-	-	-	-	37.00	36.75	46.50	34.00	18.50	13.75	13.75	13.75	3.00	18.25	19.75	17.50	16.25	13.75	13.75	13.75	146.75	179.25	185.50	165.25
EA ELL Support	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-	-	-	28.00	36.75	34.00	38.75	3.50	5.75	5.75	5.75	1.75	1.75	1.75	-	5.25	7.00	6.00	7.00	59.50	72.25	68.50	72.50
EA Class Size Support	-	1.50	1.50	1.50	5.25	5.25	5.75	5.75	4.50	4.50	6.00	2.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.75	11.25	13.25	9.50	
EA General Support - 9s	-	-	-	10.00	-	-	-	11.50	-	-	3.50	2.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.50	24.25	

Total Allocation 49.75 61.00 55.25 61.00 65.00 64.50 67.25 78.75 52.00 55.50 59.00 53.25 0.00 0.00 0.00 0.00 102.50 103.50 120.50 112.75 54.00 51.50 51.50 51.50 26.00 26.00 27.50 23.50 73.50 72.25 71.25 72.25 422.75 434.25 452.25 453.00

Increase/(Decrease) over Staffing Matrix 11.25 (0.50) 3.50 - 1.00 (2.50) - (1.25) 11.50

Increase/(Decrease) Proposed FY19-20 over FY18-19 Actual - (14.25) 2.25 (9.25) - 2.50 - (18.75)

SPECIAL REVENUES FUND

Position	Buff				Madras				Metolius				Big Muddy				WS K-8				JCMS				BHS				MHS				Total			
	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual	Staffing Matrix	FY19-20 Proposed	FY18-19 Budget	FY18-19 Actual				
EA General Support	N/A	11.50	11.50	5.75	N/A	5.75	3.00	3.00	N/A	-	-	2.25	N/A	-	-	-	N/A	17.25	37.25	43.75	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	34.50	51.75	54.75
EA Childcare	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	27.50	27.50	27.50	N/A	27.50	27.50	27.50				
Liaison	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	16.00	16.00	16.00	N/A	-	-	-	N/A	-	-	-	N/A	16.00	20.00	20.00	N/A	32.00	36.00	36.00

Total Allocation 0.00 11.50 11.50 5.75 0.00 5.75 3.00 3.00 0.00 0.00 0.00 2.25 0.00 0.00 0.00 0.00 0.00 33.25 53.25 59.75 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 43.50 47.50 47.50 0.00 94.00 115.25 118.25

Increase/(Decrease) Proposed FY19-20 over FY18-19 Actual 5.75 2.75 (2.25) - (26.50) - - (4.00) (24.25)

Total Increase/(Decrease) Proposed FY19-20 over FY18-19 Actual 5.75 (11.50) - (35.75) - 2.50 (4.00) (43.00)

Note: Metolius Elementary converted .25 licensed FTE for 3.50 EA hours, Buff Elementary converted .50 licensed FTE to pay for 11.50 EA hours

**JEFFERSON COUNTY SCHOOL DISTRICT
ATHLETICS STAFFING (GENERAL FUND)
FY 2019-2020**

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		
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		
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
Other		
Athletics Director	1.08	2.00
Total MHS Athletics	3.52	32.50

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

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ACTIVITIES STAFFING (GENERAL FUND)
FY 2019-2020

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
Pep Club	0.16	2.00
Skills USA	0.08	1.00
Yearbook	0.08	1.00
Total MHS Activities	1.60	20.00

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXTENDED DAYS STAFFING (GENERAL FUND)
FY 2019-2020

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

JUL 2019						
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	0	1			

4 Independence Day

AUG 2019						
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	5	0			

26 Non-Student Day
27 Non-Student Day
28 Non-Student Day
29 Non-Student Day
30 Non-Student Day

SEP 2019						
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					
	16	4	0	1		

2 Labor Day
3 First Student Day-
Grades Attending
Varies by School

OCT 2019						
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	2	0		

11 No School-Statewide
Inservice
30 *End of 1st Quarter
31 No School-Teacher
Grading Day

NOV 2019						
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
	12	2	1	2.0		

1 Non-Student Day
11 Veterans Day
28 Thanksgiving Day
Day

DEC 2019						
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	3	0	1		

21-31 Winter Break
25 Christmas Day

JAN 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	
	15	3	1	2		

1 New Years Day
2-5 Winter Break
20 MLK Jr Day
23 *End of 2nd Quarter
24 No School-Teacher
Grading Day

FEB 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
	16	3	0	1		

17 Presidents' Day

MAR 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				
	13	4	0	0		

21-29 Spring Break

APR 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		
	17	4	1	0		

2 *End of 3rd Quarter
3 No School-Teacher
Grading Day

MAY 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	3	0	1		

25 Memorial Day

JUN 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				
	3	1	1	0		

4 *Last Student Day
5 No School-Teacher
Grading Day
8-19 Potential School
Make-Up Days Due to
Emergency Closure

Quarter Days	
Q1	41
Q2	42
Q3	43
Q4	43

Semester Days	
S1	83
S2	86

Contractual Days

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

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.

ADMw: 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: 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.

Glossary of Terms (Continued)

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.

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).

Glossary of Terms (Continued)

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.

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 as a Second Language (ESL): The JCSD program that supports and provides services for the ELL student.

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.

EPES: Software used for tracking receipts and disbursements for a school’s student activity accounts.

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.

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

Glossary of Terms (Continued)

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.

Glossary of Terms (Continued)

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.

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

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.

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 Department of Education

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

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.

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.

Glossary of Terms (Continued)

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.

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.

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.

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.