

PROPOSED BUDGET 2021-2022

UNITING TO EMPOWER
CULTURALLY-ENHANCED
LEARNERS TO SHAPE
THE WORLD!



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

445 SE Buff Street, Madras, OR 97741
(541) 475-6192 • jcsd.k12.or.us
Jefferson County School District • 509J

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**2021-2022
PROPOSED BUDGET**

Ken Parshall
Superintendent

Martha Bewley
Chief Financial Officer

April 12, 2021

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Budget Document Format

Welcome to the Jefferson County School District 509J (JCSD or District). If you are a new reader of our budget document or just need a review, the following section will guide you through the budget document's format and organization as well as the budget preparation process.

BUDGET FORMAT

The Table of Contents leads the budget document and each of the four main sections has a separate and more detailed Table of Contents. The following is a brief overview of what to expect from each of the four sections:

Executive Summary: This section includes the Budget Message and comprehensive narrative overview of the 2021-22 budget. The narrative presents the budget in the context of the District's emerging vision and strategic plan. In addition, summary budget information is presented in tabular and graphic format including student enrollment history and projections, and budget forecasts. The School Board, acting as the Budget Committee, is responsible for oversight, budget approval and adoption, appropriations, and imposing taxes for the District. The budget at a glance highlights major budget changes from 2020-21 with an emphasis on the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

Organizational Section: This section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

Financial Section: This section contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories. Summary pages for individual schools can also be found in this section.

Informational Section: This section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.

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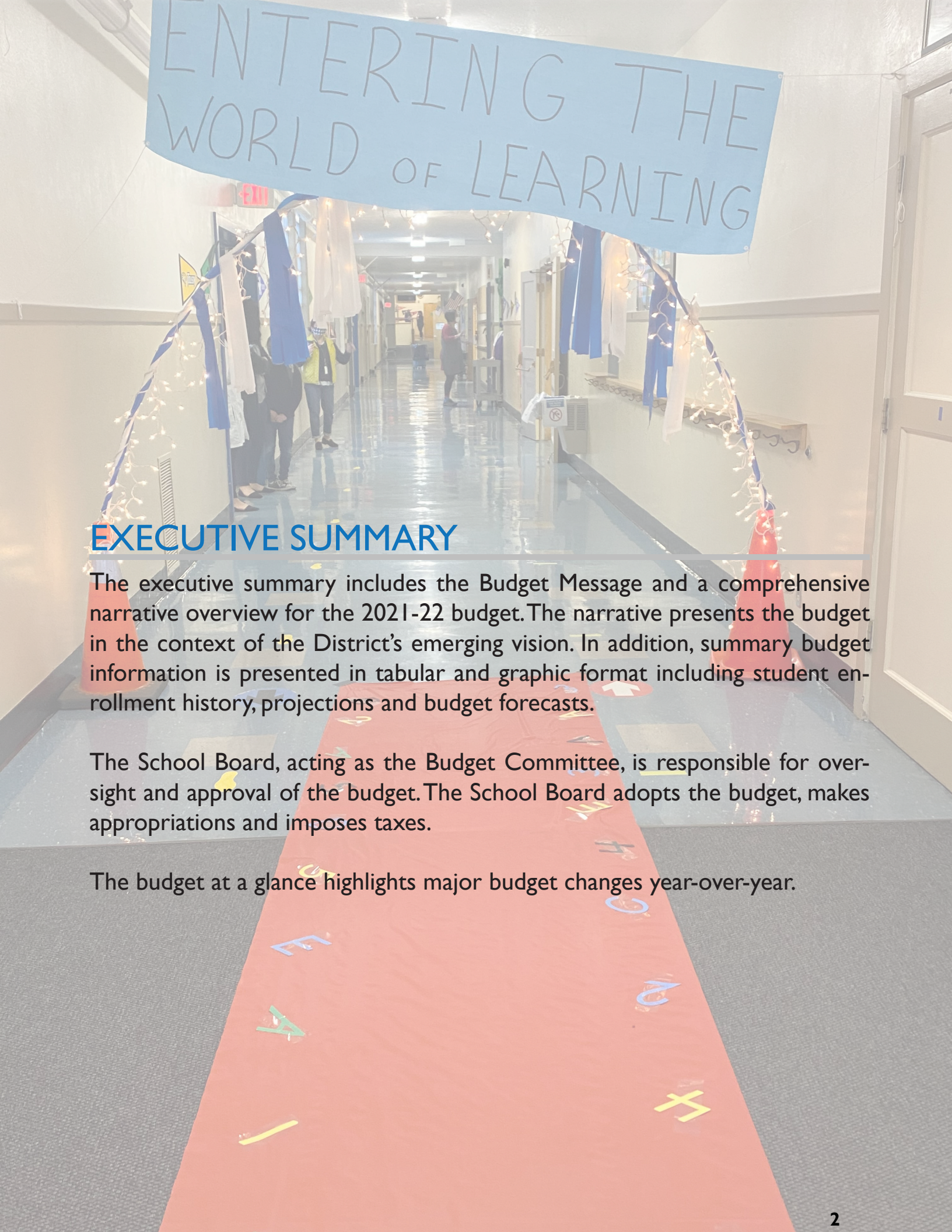
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ENTERING THE WORLD OF LEARNING

EXECUTIVE SUMMARY

The executive summary includes the Budget Message and a comprehensive narrative overview for the 2021-22 budget. The narrative presents the budget in the context of the District's emerging vision. In addition, summary budget information is presented in tabular and graphic format including student enrollment history, projections and budget forecasts.

The School Board, acting as the Budget Committee, is responsible for oversight and approval of the budget. The School Board adopts the budget, makes appropriations and imposes taxes.

The budget at a glance highlights major budget changes year-over-year.

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About the District

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

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



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

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

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

The School Board

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



Laurie Danzuka
Board Chair



Kevin Richards
Board Vice-Chair



Tom Norton Jr.



Courtney Snead



Jamie Hurd

District Leadership

| | |
|----------------------------|----------------|
| Superintendent | Ken Parshall |
| Chief Financial Officer | Martha Bewley |
| Human Resources | Lori Bonham |
| Curriculum and Instruction | Melinda Boyle |
| Technology Services | David Hicks |
| Operations | Andrew Squires |
| Special Programs | Kira Fee |

School Leadership

| | |
|--|----------------|
| Buff Elementary School Principal | Billie White |
| Madras Elementary School Principal | Chris Wyland |
| Metolius Elementary School Principal | Adam Dietrich |
| Big Muddy K-8 School Principal | Melinda Boyle |
| Warm Springs K-8 Academy Principal | Bambi Van Dyke |
| Jefferson County Middle School Principal | Simon White |
| Madras High School Principal | Brian Crook |
| Alternative Programs Principal | Jason Weeks |
| <i>including Bridges High School</i> | |
| <i>CASA online</i> | |
| <i>and Preschool</i> | |

District Vision and School Board Goals

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

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

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

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

Develop leadership capacity in School Learning Coordinators and PLC Facilitators to assist the principal in implementing highly effective PLCs in each school.

Goal 2 Implement Job-Embedded Professional Learning in all schools, focused on developing capacity in every teacher to deliver research-based instructional strategies, participate effectively in a Professional Learning Community, and differentiate instruction to meet the learning needs of individual and groups of students.

Goal 3 Engage Families as partners in improving student learning. Provide monthly “Family Engagement” events in order to build relationships and partnerships between school staff, students and family members

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

The Budget Process

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

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

STAFFING ALLOCATION AND RESOURCES

As employee compensation is the biggest single expense incurred by the District, staff works closely to ensure that all school staffing is aligned with student enrollment. In addition to staffing and compensation, the District also allocates additional discretionary funding to each school. These funds are allocated based on student enrollment. These funds allow school leaders the flexibility required to address their own individual school environment challenges in ways that they determine will be most effective.

Special education and English language acquisition staffing is allocated to schools based upon the individual needs of each school's student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and are used by schools to provide supplementary support to their educational programs.

BUDGET COMMITTEE

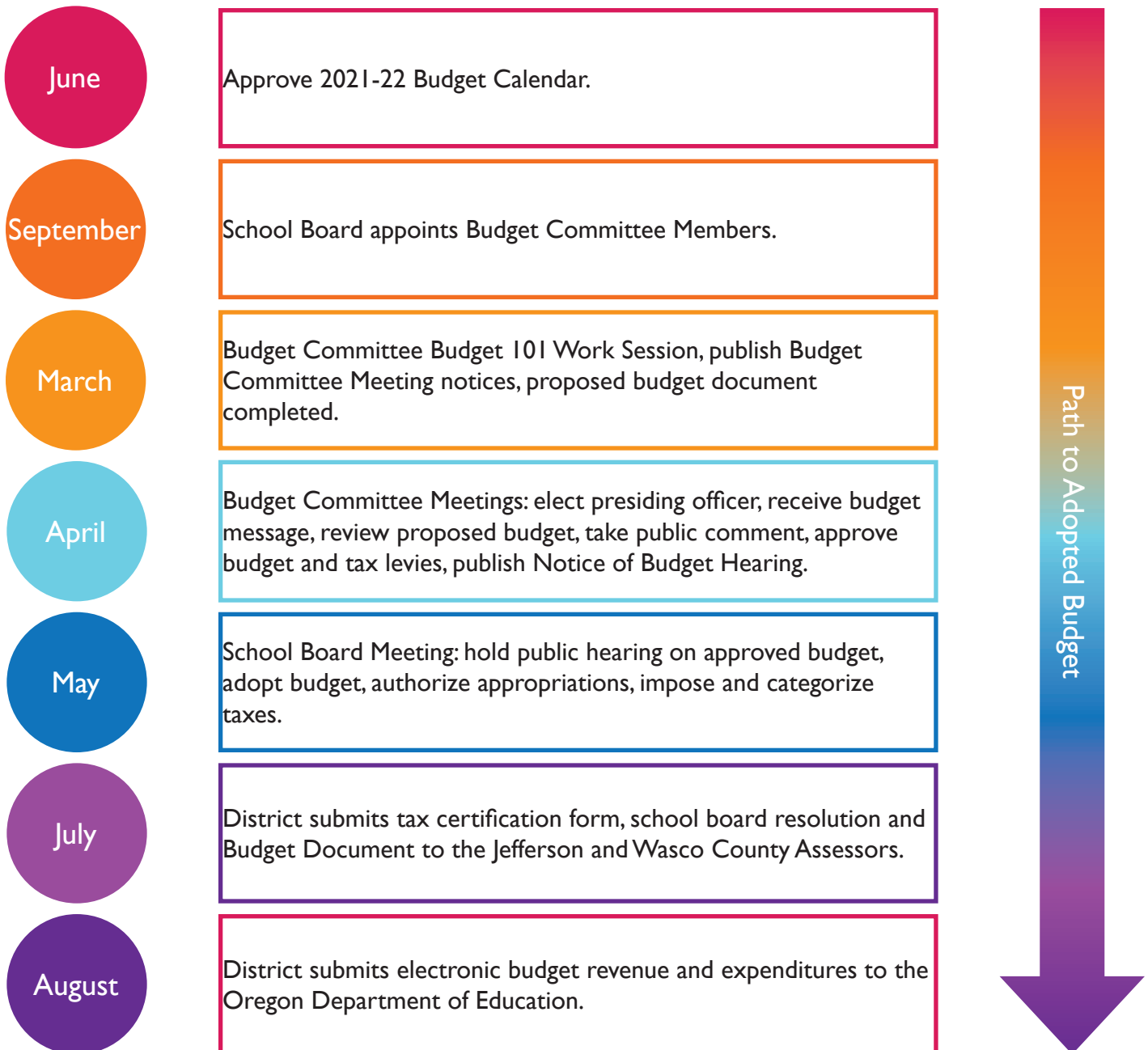
The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three year. Terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

| | | |
|----------------------|-------------|-----------------------|
| Regina Mitchell | Position 6 | Term ends: 06/30/2022 |
| Jim Hutchins | Position 7 | Term ends: 06/30/2023 |
| Ken Stout | Position 8 | Term ends: 06/30/2023 |
| Lindsay Foster-Drago | Position 9 | Term ends: 06/30/2022 |
| Danni Katchia | Position 10 | Term ends: 06/30/2023 |

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

2021-22 BUDGET CALENDAR

| | | | |
|--|--------------------|---|----------------|
| School Board Meeting Approve 2021-22 Budget Calendar | June 8, 2020 | First Budget Committee Meeting | April 12, 2021 |
| School Board Meeting Appoint Budget Committee Members | September 14, 2020 | Second Budget Committee Meeting | April 19, 2021 |
| Budget Committee Work Session | March 8, 2021 | School Board Meeting Conduct Budget Hearing Enact Resolutions: Adopt Budget Impose & Categorize Taxes | May 10, 2021 |



2021-22 Budget Message



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

It is my privilege to present to you the Jefferson County School District 509J's Proposed Budget for fiscal year 2021-22.

The Jefferson County School District 509J ("the District") was formed in 1963 and serves approximately 2,900 students through one of the three elementary schools, two K-8 schools, one middle school, one K-12 online school and two high schools that it currently operates. The District currently employs a total of 689 full-time, part-time and substitute employees.

This proposed 2021-22 \$109,701,739 budget reflects the priorities set by the Board of Directors and our staff, students, parents and community. The District is dedicated to the continued improvement of student outcomes.

The budget presented for the 2021-22 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 funds, general sub funds, grant funds and strategic initiative resources. New investments in the budget for 2021-22 include:

- 1 Planning Administrator for dual (Spanish-English) language school
- Newcomer center for English Language Learners students staffed by 2 Teachers and 2 Educational Assistants
- 4 Behavior Teachers and 3 Educational Assistants
- 1 FAN Advocate
- 1 Drug and Alcohol Counselor
- Purchase of 4 buses for student transportation
- Robust alternative education options
- Summer school enrichment programs for all students

CHALLENGES

Challenges we face in the upcoming year:

- Enrollment and impacts of the COVID-19 pandemic on student choice
- Infusion of one-time funding resources and sustainability of programs
- Inability to meet Maintenance of Effort requirement for special education students and potential repayment of IDEA funds
- Legislation with potential financial impact

CONTINGENCY AND ENDING FUND BALANCE

The District board policy calls for a 8%-15% general fund reserve balance. The proposed budget exceeds the established board policy at 16.02%.

SUMMARY

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

Sincerely,



Ken Parshall
Superintendent

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Budget at a Glance

The Jefferson County School District 509J proposed budget beginning July 1, 2021 and ending June 30, 2022 includes actual audited figures from 2017-18, 2018-19, 2019-20, the final amended budget for 2020-21, and proposed budget for 2021-22. The budgets presented in this document include all governmental funds for which the Board is legally responsible. The budgets in this document are organized by fund as follows:

Governmental Fund Types

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

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

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

The 2021-22 proposed budget for all funds is \$109,701,739, an increase of \$34,340,735 or 45.6%, from the 2020-21 budget. The most significant driver in the increase is a \$32,110,000 placeholder for the possible issuance of PERS bonds.

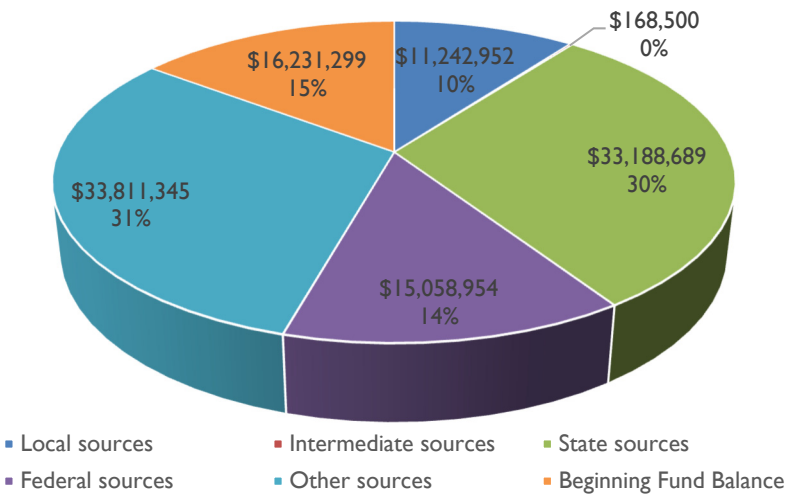
The General Fund represents 49.3% of the 2021-22 proposed budget for all funds and accounts for most operating activities of the District except those activities required to be accounted for in another fund. General Fund revenues come from three main sources: local property taxes, the State School Fund (primarily funded through Oregon's state income tax), and Impact Aid. The Debt Service Funds accounts for 33.5% which includes a \$32,110,000 placeholder for the possible issuance of PERS bonds in 2021-22. The Capital Project Funds represent 1.5% of the 2021-22 proposed budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Project Funds revenue come primarily from the following sources: proceeds from the sale of bonds, bond premium, interest earnings, and capital project grants.

Resources

Resources in 2021-22 include federal, state, intermediate and local sources. Other sources include beginning fund balance. In 2021-22, the proposed resources for all funds totals \$109,701,739, an increase of \$34,340,735 or 45.6%, compared to the 2020-21 adopted budget. In 2021-22, the primary source of revenue for all funds are other sources, totaling \$33,811,345 or 31% of all sources. State sources contribute the second largest portion of resources for all funds with 30% followed by local sources, primarily property taxes, totaling \$11,242,952 or 11% of all sources and federal revenue totaling \$15,058,954 or 14% of all sources.

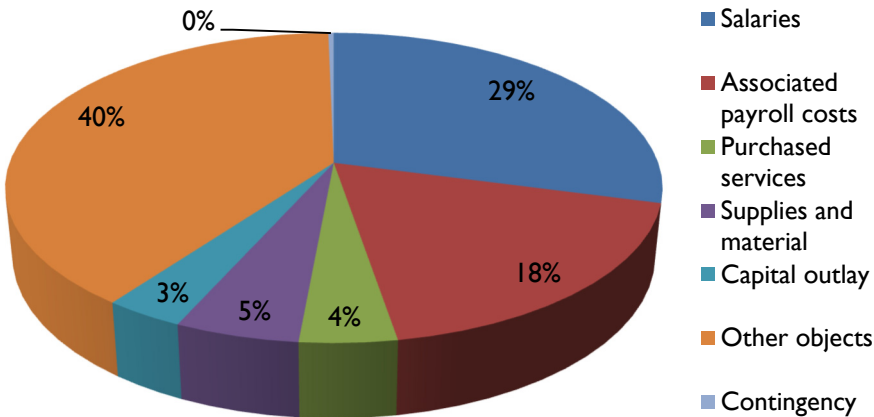
Together, local, state, and federal sources comprise \$59,490,595 or 54% of all sources.

The District estimates that all of its governmental funds will receive approximately 30 percent of its resources from the state, 8 percent from property taxes, 14 percent from federal sources, 15 percent from beginning fund balance and the remaining amount from other sources.



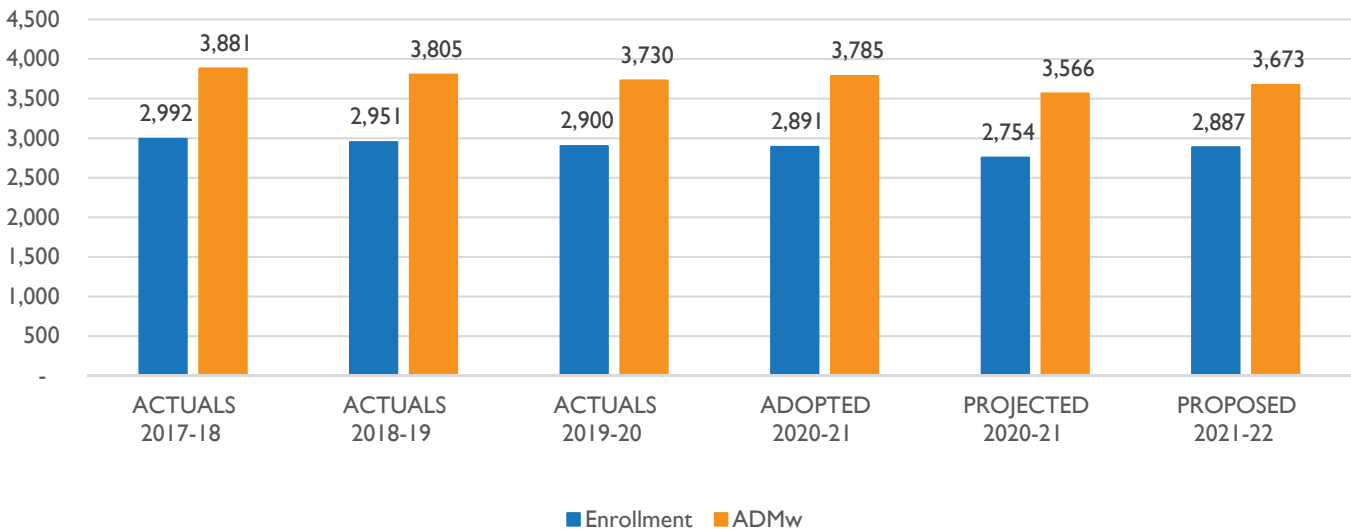
Requirements

The largest requirement in the District’s budget for all funds are salaries and associated payroll costs. Proposed budget requirements for all funds in 2021-22 increased by \$34.340,735 or 45.6% to \$109,701,739, compared to the 2020-21 proposed budget. Salaries and associated payroll cost comprise \$45,219,864 or 47% (excluding reserves) and increase of \$1,904,979 or 4%, compared to the 2020-21 proposed budget.



Student Enrollment

The District’s budgeted resources and requirements are based on the number of projected students. A major component of the District’s State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled.



Comprised of the legislative appropriation for K-12 education and local revenues, these funds are allocated to each school district through a complex funding formula. The formula takes many factors into consideration but is based primarily upon the weighted average number of students attending district schools.

The “Average Daily Membership Weighted” is the average of all students’ membership days as a proportion of the school year and other weighting factors, such as the number of ELD and Special Education students being served, and the number of students navigating poverty.

Extended ADMw in 2021-22 is projected at 3,673. Historically, the District averages about 1.2 ADMw per student enrolled. Projected 2021-22 rates per ADMw are \$8,572 a decrease of \$34 or 0.4% compared to projected 2020-21 rates of \$8,606.

Property Taxes

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

ASSESSED VALUES OF TAXABLE PROPERTY

| Fiscal Year | M5 Real Market Value | Total Assessed Valuation | Urban Renewal Excess | Assessed Value Used to Calculate Rates | Change in Assessed Value |
|-------------|----------------------|--------------------------|----------------------|--|--------------------------|
| 2015-16 | 1,152,298,861 | 965,757,522 | 23,978,363 | 941,779,159 | 47,263,821 5.28% |
| 2016-17 | 1,227,277,647 | 986,958,873 | 24,278,096 | 962,680,777 | 20,901,618 2.22% |
| 2017-18 | 1,351,122,435 | 1,019,433,886 | 26,675,246 | 992,758,640 | 30,077,863 3.12% |
| 2018-19 | 1,516,186,422 | 1,055,779,058 | 30,416,094 | 1,025,362,964 | 32,604,324 3.28% |
| 2019-20 | 1,668,931,860 | 1,104,926,246 | 33,020,744 | 1,071,905,502 | 46,542,538 4.54% |
| 2020-21 | 1,859,860,365 | 1,127,889,984 | 36,602,994 | 1,164,492,978 | 92,587,476 8.64% |

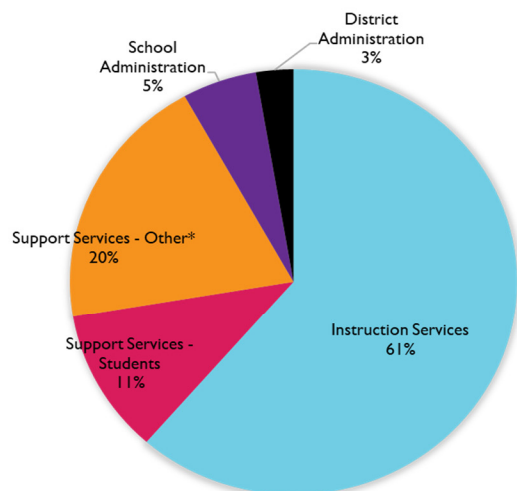
The District annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the District can increase this limit. The District’s permanent rate is \$4.5871 per \$1,000 of assessed value. In addition, approval of a general obligation bond by voters also carries with it authority to levy taxes to pay annual bond principal and interest payments.

Tax levies of bonded debt fall outside of the limits of Measure 5. On May 15, 2012, voters approved a \$26,700,000 bond measure to provide funds to improve school facilities in Madras and Metolius, build a performing arts center, a stadium, and to pay for half of the cost of constructing a K-8 school in Warm Springs.

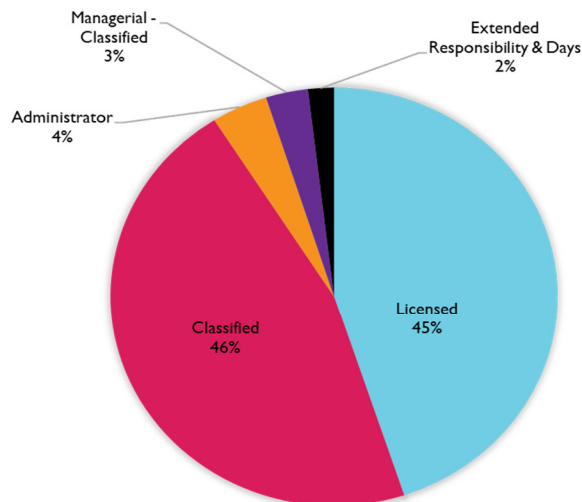
Staffing

A full time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. The employee contract year ranges from 179 day to 260 day work year. The proposed budget includes full time equivalents (FTE) within General Fund and Special Revenue Funds totaling 491.54 a 1.7% increase from 2020-21 adopted budget. Since employee compensation is the largest single expense incurred by the District, the District administration reviews and updates the school allocation guidelines on a yearly basis to ensure that all school staffing is aligned with student enrollment, demographics and District priorities. The following reflects estimates for full time equivalent position resource allocations.

2021-22 FTE BY FUNCTION



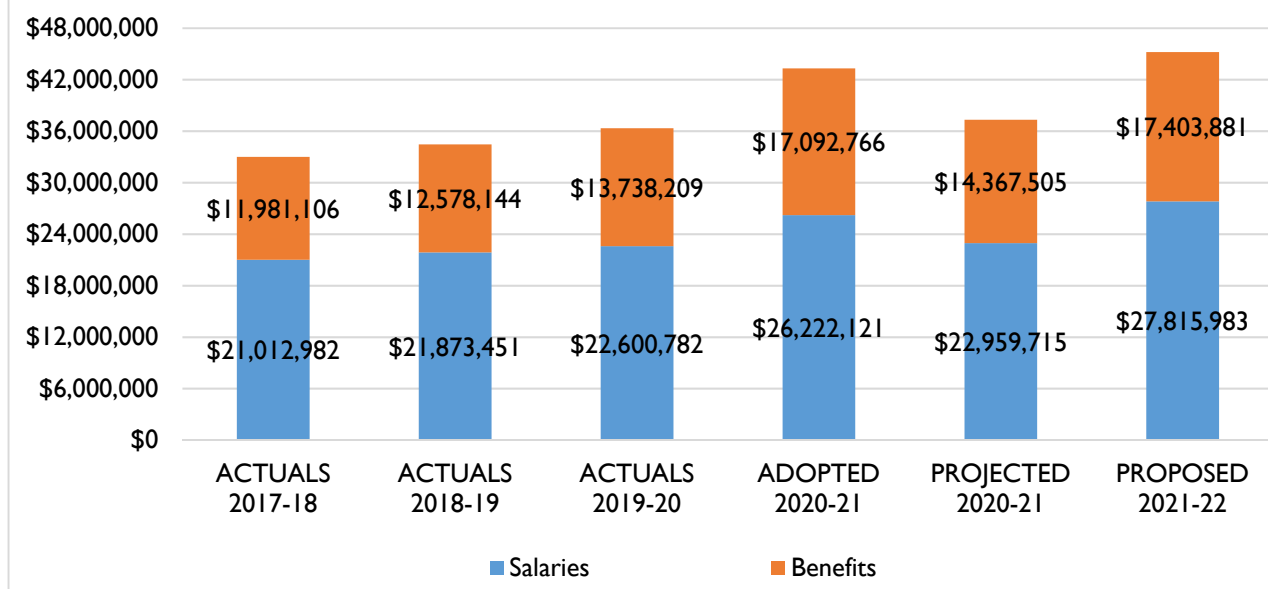
2021-22 FTE BY EMPLOYEE GROUP



* Custodial, Food Services, Maintenance, Technology & Transportation

Employee salaries and benefits (associated payroll costs) represents 71% of total requirements and are proposed at \$45,219,864 for 2021-22, an increase of \$1,904,979 or 4% compared to 2020-21 adopted budget for all funds.

ALL FUNDS SALARY COSTS



Long Term Debt

GENERAL OBLIGATION BONDS

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

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

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

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

| Year of Maturity | Series 2013 | | Series 2020 | | Total |
|---------------------|------------------|----------------|-------------------|------------------|-------------------|
| | Principal | Interest | Principal | Interest | |
| 2021-22 | 1,795,000 | 135,200 | 840,000 | 444,094 | 3,214,294 |
| 2022-23 | 1,445,000 | 57,800 | 285,000 | 432,451 | 2,220,252 |
| 2023-24 | | | 1,830,000 | 428,359 | 2,258,359 |
| 2024-25 | | | 1,915,000 | 401,074 | 2,316,074 |
| 2025-26 | | | 1,995,000 | 370,606 | 2,365,606 |
| 2026-27 | | | 2,080,000 | 336,970 | 2,416,970 |
| 2027-28 | | | 2,170,000 | 299,821 | 2,469,821 |
| 2028-29 | | | 2,265,000 | 259,264 | 2,524,264 |
| 2029-30 | | | 2,370,000 | 214,666 | 2,584,666 |
| 2030-31 | | | 2,470,000 | 166,816 | 2,636,816 |
| 2031-32 | | | 2,585,000 | 115,218 | 2,700,218 |
| 2032-33 | | | 2,700,000 | 60,183 | 2,760,183 |
| | <u>3,240,000</u> | <u>193,001</u> | <u>23,505,000</u> | <u>3,529,522</u> | <u>30,467,523</u> |

PENSION OBLIGATION BONDS

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

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

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

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

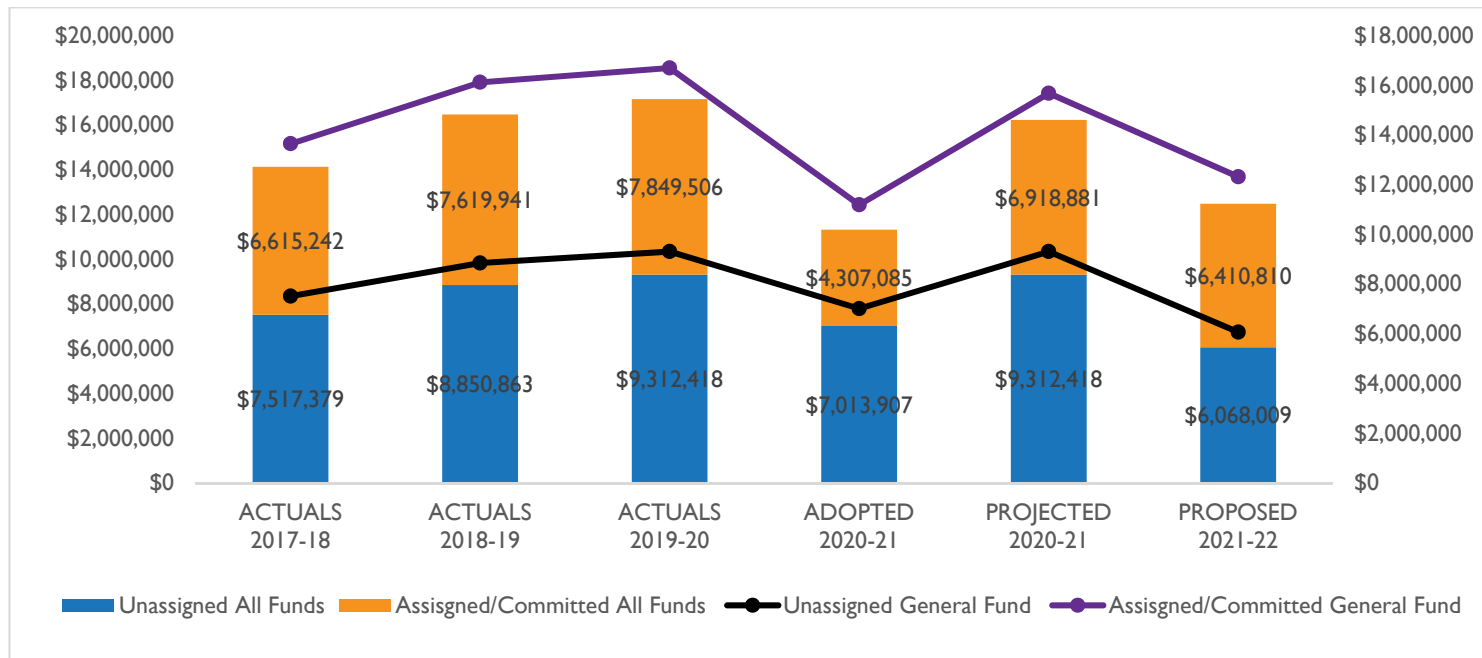
| Year of Maturity | Series 2002 | | |
|---------------------|------------------|------------------|-------------------|
| | Principal | Interest | Total |
| 2021-22 | 945,000 | 468,507 | 1,413,507 |
| 2022-23 | 1,065,000 | 416,721 | 1,481,721 |
| 2023-24 | 1,195,000 | 358,252 | 1,553,252 |
| 2024-25 | 1,340,000 | 291,930 | 1,631,930 |
| 2025-26 | 1,490,000 | 217,560 | 1,707,560 |
| 2026-27 | 1,655,000 | 134,865 | 1,789,865 |
| 2027-28 | 775,000 | 43,013 | 818,013 |
| | <u>8,465,000</u> | <u>1,930,848</u> | <u>10,395,848</u> |

Fund Balances

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

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

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



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

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

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





ORGANIZATIONAL SECTION

The organizational section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

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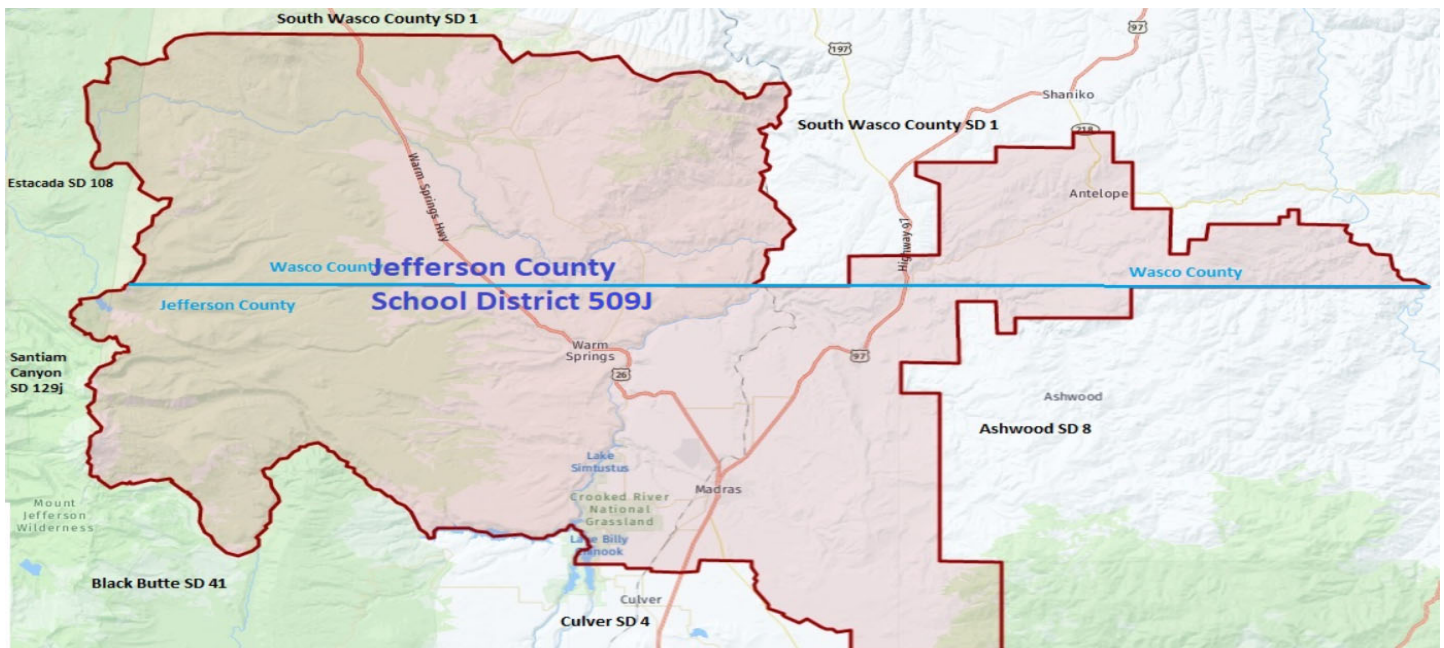
The District

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

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

The District provides a full range of educational services to about 2,900 students in grades kindergarten through twelve. Total enrollment has remained relatively flat over the last ten years. Students attending the Jefferson County School District are diverse, with 34% of the district wide student body identified as a Native American, 35% Hispanic, 29% White and 2% other race or ethnicity. Approximately 20% of the overall student population are English Language Learners (ELL), 17% are on an Individualized Education Plan (IEP), and 100% of students qualify for the Free Meal Program under Community Eligibility. District facilities include three elementary schools, two K-8 schools, one middle school, one K-12 online school, and two high schools, plus administrative and support services buildings.

District Boundaries



Budget Committee Members

BOARD MEMBERS



Laurie Danzuka, Chair

Position 1

Term ends: 06/30/2021



Jamie Hurd

Position 2

Term ends: 06/30/2021



Tom Norton Jr.

Position 3

Term ends: 06/30/2021



Courtney Snead

Position 4

Term ends: 06/30/2022



Kevin Richards, Vice Chair

Position 5

Term ends: 06/30/2022

COMMUNITY MEMBERS

Regina Mitchell

Position 6

Term ends: 06/30/2022

Jim Hutchins

Position 7

Term ends: 06/30/2023

Ken Stout

Position 8

Term ends: 06/30/2023

Lindsay Foster-Drago

Position 9

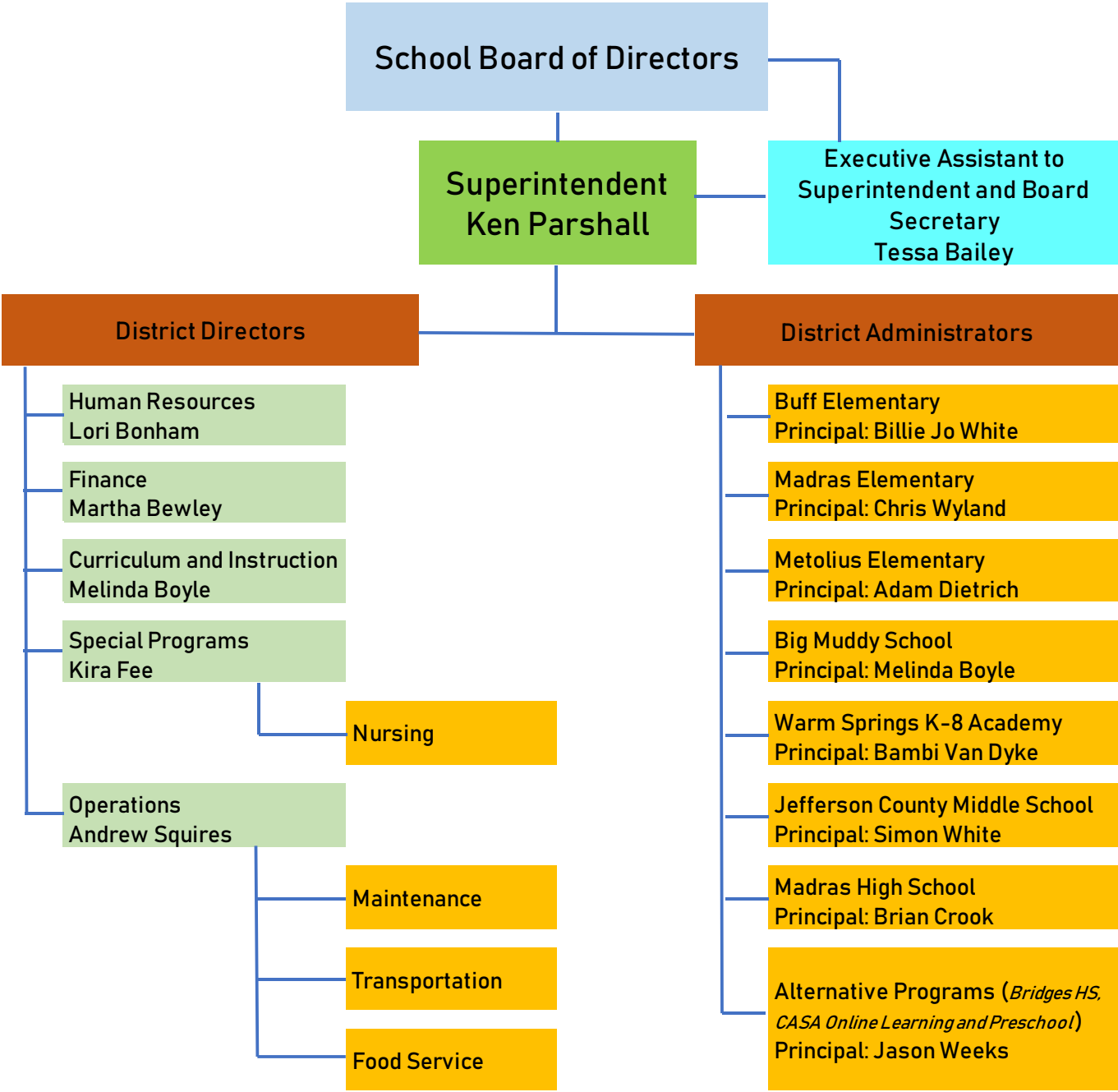
Term ends: 06/30/2022

Danni Katchia

Position 10

Term ends: 06/30/2023

District Organizational Chart



District Fiscal Policies

Budget Preparation

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

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

Legal Reference(s):

ORS 294.305 to 294.565

ORS 328.542 to 328.565

Fund Balance

Code: DBDB

Adopted: 4/27/09

Readopted: 7/23/18

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

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

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

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

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

Legal Reference(s):

ORS 294.311(18)

ORS 294.398

ORS 332.107

Budget Committee

Code: DBEA

Adopted: 6/12/06

Readopted: 7/23/18

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

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

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

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

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

Budget Committee Responsibilities

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

Legal Reference(s):

ORS 174.130

ORS 192.610 to 192.695

ORS 294.305 to 294.565

ORS 433.835 to 433.875

Budget Transfer Authority

Code: DBK

Adopted: 6/12/06

Readopted: 7/23/18

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

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

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

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

Legal Reference(s):
ORS 294.463

Property Inventories

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

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

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

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

Legal Reference(s):
ORS 332.155

Audits

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

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

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

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

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

Financial Reporting and Accounting Basis

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

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

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

Chart of Accounts

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

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

FUND

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

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

REVENUE DIMENSIONS

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

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

EXPENDITURE DIMENSIONS

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

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

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

EXPENDITURE OBJECT DIMENSIONS

| OBJECTS | OBJECT DESCRIPTION | OBJECT DEFINITION |
|------------|--------------------------|--|
| 100 | Salaries | Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those permanent positions. This includes gross salary for personal services rendered while on the payroll of the district. |
| 200 | Associated Payroll Costs | Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance. |
| 300 | Purchased Services | Services which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. |
| 400 | Supplies and Materials | Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000. |
| 500 | Capital Outlay | Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. |
| 600 | Other Objects | Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees. |
| 700 | Transfers | This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency). |
| 800 | Other Uses | These are amounts set aside for contingency and reserve for next year. |

Budget Development

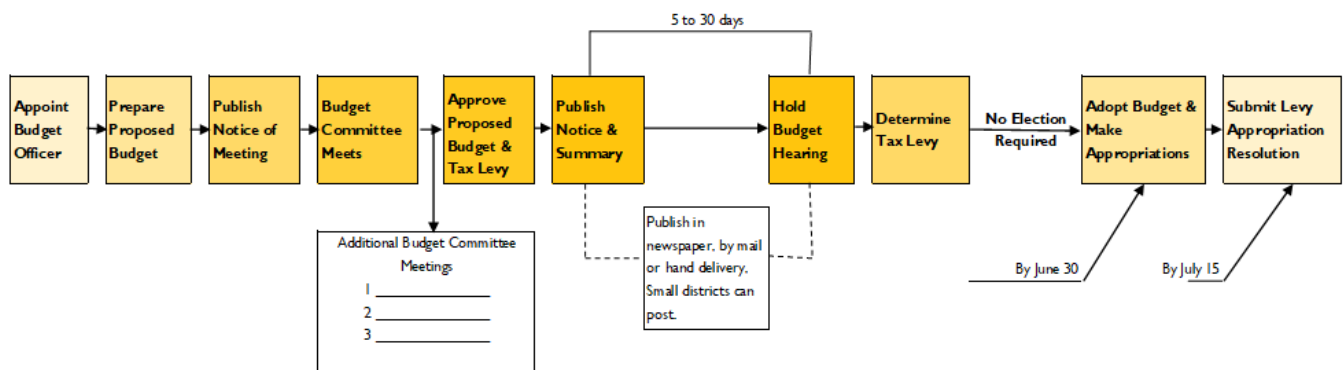
The District's budget is a planning tool that matches the financial, material, and human resources available with requirements to complete the school board's priorities and the educational program for students. It also includes information about the organization, and identifies the policy direction under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

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

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

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

The Budget Process



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

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

2021-22 Budget Calendar

| | |
|--------------------|---|
| June 8, 2020 | REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">• Approve FY21-22 Budget Calendar |
| September 14, 2020 | REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">• Select and appoint new Budget Committee members, if applicable. |
| March 8, 2021 | BUDGET COMMITTEE WORK SESSION 5:30 PM <ul style="list-style-type: none">• Budget 101 and discussion on projected budget situation for the District. |
| March 24, 2021 | <p>Publish <u>First Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no earlier than 30 days prior to the first meeting)</p> |
| April 5, 2021 | PROPOSED BUDGET DOCUMENT COMPLETED |
| April 7, 2021 | <p>Publish <u>Second Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no later than 5 days prior to the first meeting)</p> |
| April 12, 2021 | FIRST BUDGET COMMITTEE MEETING 5:30 PM <ul style="list-style-type: none">• Elect presiding officer and alternate presiding officer (ORS 294.414).• Receive Budget Message and Proposed Budget Document (ORS 294.403).• Receive questions and comments from citizens. |
| April 19, 2021 | SECOND BUDGET COMMITTEE MEETING 5:30 PM <ul style="list-style-type: none">• Budget Committee holds public meeting.• Receive questions and comments from citizens. |
| April 28, 2021 | <p>Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448).</p> |
| May 10, 2021 | REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">• Public hearing on the FY 21-22 budget (ORS 294.453).• Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes. |
| July 15, 2021 | <p>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.</p> |
| August 14, 2021 | <p>Submission of electronic budget revenues and expenditures to the Oregon Department of Education.</p> |

Measures and Levies

MEASURE 5

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

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

MEASURE 50

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

MEASURE 98

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

MEASURE 99

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

HOUSE BILL 3427

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

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

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

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

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

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

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

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

LOCAL OPTION LEVY

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

GENERAL OBLIGATION BONDS

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies of bonded debt fall outside of the limits of Measure 5. The 2009 legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by redefining "capital costs" as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping,

maintenance or repair. Bonds may not be used to pay for operating costs (i.e. salaries and benefits), or the costs of routine maintenance or supplies.

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

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FINANCIAL SECTION

The financial section contains required information for the District's funds and descriptions of significant revenue sources and expenditures categories.

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Financial Overview

The financial section contains financial budget information and schedules that details information on the District’s resources and requirements in the 2021-22 budget.

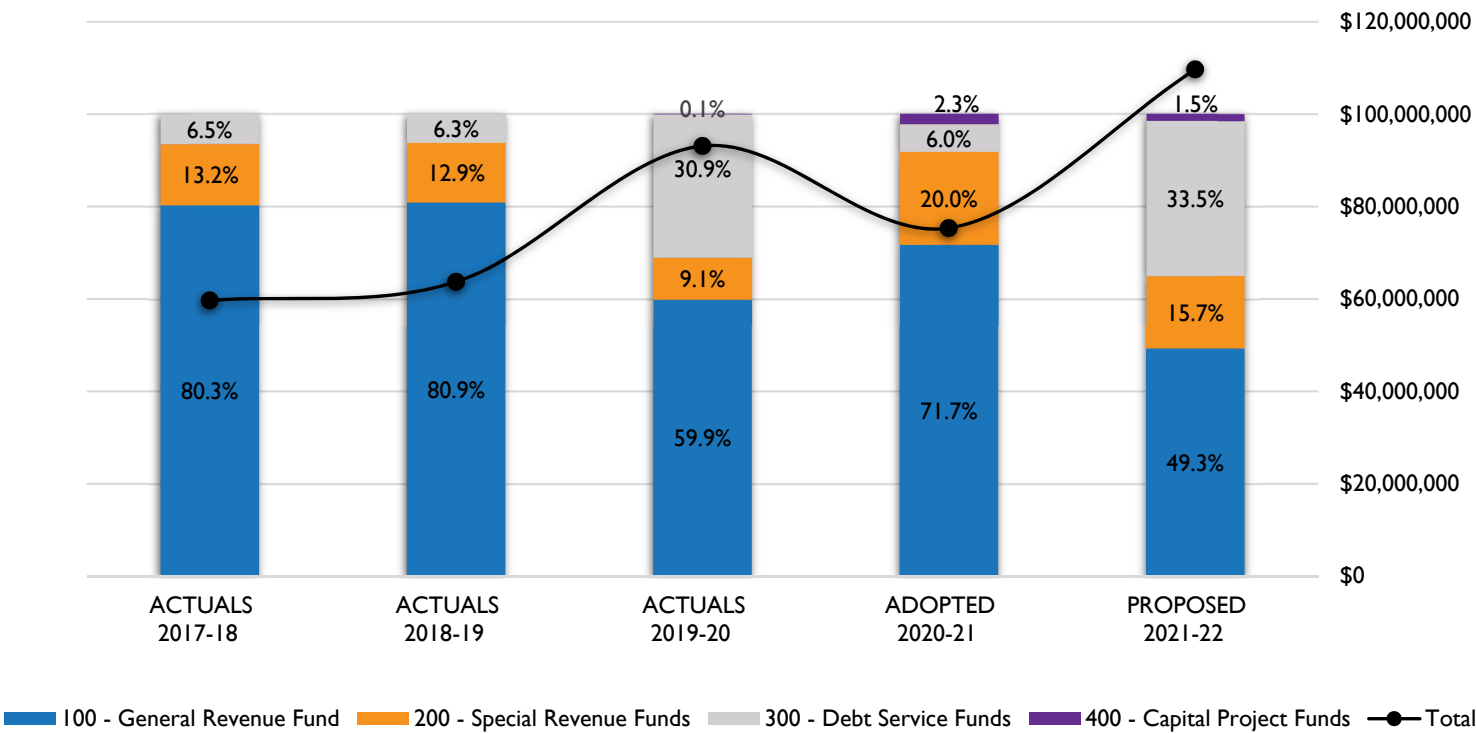
Oregon Budget Law (Oregon Revised Statutes Chapter 294) specifies a format for the District’s annual budget presentation. The Oregon Department of Education adopts a chart of accounts used by school districts to classify revenues and expenditures. This chart of accounts is meant to define account classifications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

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

The Budget at a Glance

The 2021-22 proposed budget for all funds is \$109,701,739 an increase of \$34,340,735 or 45.6%, from the 2020-21 budget. The most significant driver in the increase is a \$32,110,000 placeholder for the possible issuance of PERS bonds and subsequent lump sum payment to a PERS side account.

The General Fund represents 49.3% of the 2021-22 proposed budget for all funds and accounts for most operating activities of the District except those activities required to be accounted for in another fund. General Fund revenues come from three main sources: local property taxes, the State School Fund, and Impact Aid. The Special Revenue Funds represent 15.7% of the 2021-22 proposed budget for all funds and accounts for proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The Special Revenue Funds include donations, local, state and federal grants, nutrition services, and student body funds.



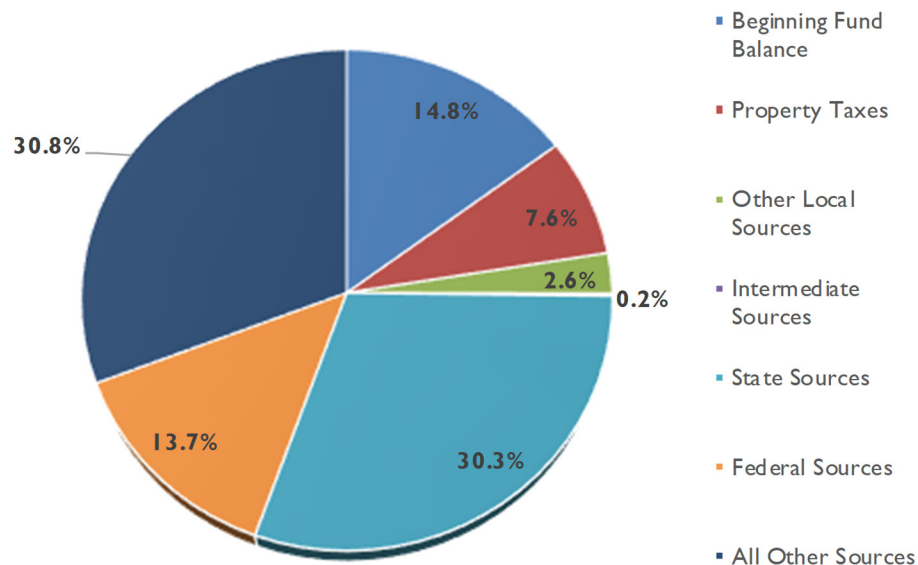
All Funds Resources

For the fiscal year ending June 30, 2022, the budgeted resources for all funds is \$109,701,739. Major sources of revenue are grants, State School Revenues, property taxes and other sources. Grants are accounted for in the Special Revenue Funds, and sources include federal Title and IDEA grants, as well as local and state grants such as Student Success Act (HB 3427) and High School Success (M98). Resources for paying general obligation bonds come from local property taxes, which are accounted for in the Debt Service Fund. School district budgeting is governed by Oregon's Local Budget Law.

Summary of Resources - All Funds

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Beginning Fund Balance | 12,210,090 | 14,132,620 | 16,470,805 | 14,707,994 | 16,231,299 |
| Property Taxes | 6,818,718 | 7,188,756 | 7,477,367 | 7,866,850 | 8,387,700 |
| Other Local Sources | 2,906,524 | 3,116,620 | 3,116,843 | 3,355,116 | 2,855,252 |
| Intermediate Sources | 172,965 | 181,520 | 211,537 | 120,000 | 168,500 |
| State Sources | 28,099,307 | 29,121,273 | 30,351,209 | 33,943,976 | 33,188,689 |
| Federal Sources | 8,143,340 | 8,642,500 | 9,150,334 | 13,693,851 | 15,058,954 |
| All Other Sources | 1,332,102 | 1,339,891 | 26,361,175 | 1,673,219 | 33,811,345 |
| TOTAL SOURCES | 59,683,048 | 63,723,180 | 93,139,270 | 75,361,004 | 109,701,739 |

Percentage of Total Resources



Resources – Chart of Account Definitions

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

1000 Revenue From Local Sources

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

2000 Revenue From Intermediate Sources

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

3000 Revenue From State Sources

- | | |
|--|--|
| <p>3101 <i>State School Fund—General Support.</i> ORS 327.006 to 327.013.</p> <p>3102 <i>State School Fund—School Lunch Match.</i> That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.</p> | <p>3103 <i>Common School Fund.</i> ORS 327.403.</p> <p>3199 <i>Other Unrestricted Grants-in-aid.</i></p> <p>3299 <i>Other Restricted Grants-in-aid.</i> Use 3299 for Improvement Fund Grant, Facility Grant and restricted grants in aid from the state, e.g. School Lottery Bond dollars.</p> |
|--|--|

4000 Revenue From Federal Sources

- | | |
|---|---|
| <p>4200 <i>Unrestricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. Code Medicaid expenses for contracted services eligible by law for reimbursement here.</p> <p>4300 <i>Restricted Revenue Direct from the Federal Government.</i> Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose.</p> | <p>4500 <i>Restricted Revenue From the Federal Government Through the State.</i> Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.</p> <p>4700 <i>Grants-In-Aid from the Federal Government through other Intermediate Agencies.</i></p> <p>4801 <i>Federal Forest Fees.</i> ORS 294.060.</p> <p>4899 <i>Other Revenue in Lieu of Taxes.</i></p> <p>4900 <i>Revenue for/on Behalf of the District.</i> Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.</p> |
|---|---|

5000 Revenue From Other Sources

- | | |
|---|--|
| <p>5100 <i>Long-Term Debt Financing Sources.</i> Receipts of proceeds from the sale of bonds; bond premium; accrued interest from the sale of bonds; lease purchase receipts.</p> | <p>5200 <i>Interfund Transfers.</i> Revenue earned or received from another fund which will not be repaid.</p> <p>5400 <i>Resources—Beginning Fund Balance</i></p> |
|---|--|

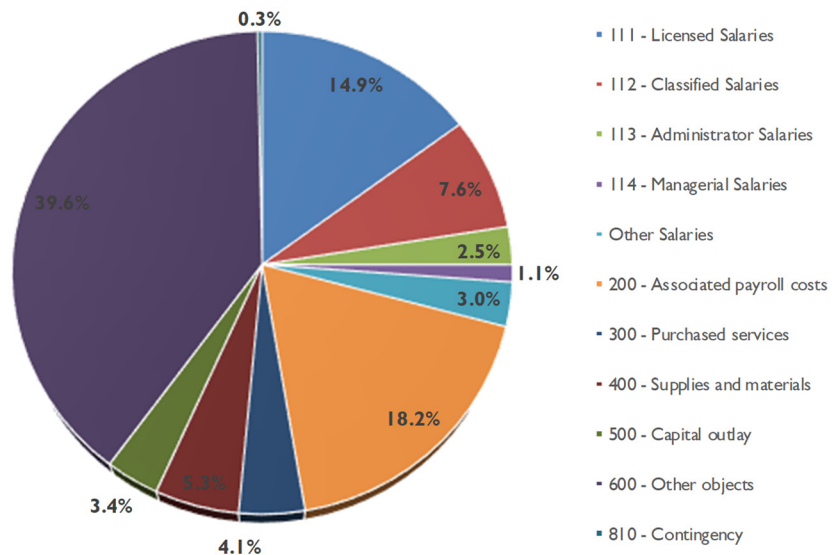
All Funds Requirements By Major Object

Across all funds, staffing costs account for 47% of Total Requirements. Capital outlay is responsible for 3% while Supplies is 5%. Other objects, most notably a place holder for a lump sum payment to a PERS side account and debt service payments account for another 39%. Purchased Services are expected to require nearly 4%.

Summary of Requirements by Major Object - All Funds

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | ADOPTED FTE 2020-21 | PROPOSED 2021-22 | PROPOSED FTE 2021-22 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------|-------------------------|
| 111 - Licensed Salaries | 10,539,921 | 11,060,229 | 11,488,877 | 13,724,194 | 222.50 | 14,230,845 | 220.81 |
| 112 - Classified Salaries | 5,807,523 | 5,858,098 | 5,900,438 | 6,758,568 | 218.34 | 7,238,596 | 226.53 |
| 113 - Administrator Salaries | 1,926,976 | 1,905,938 | 1,924,763 | 2,256,988 | 18.60 | 2,428,012 | 20.00 |
| 114 - Managerial Salaries | 671,818 | 756,819 | 994,118 | 1,083,418 | 15.00 | 1,092,214 | 15.00 |
| Other Salaries | 2,066,709 | 2,292,336 | 2,292,547 | 2,398,942 | 9.13 | 2,826,316 | 9.21 |
| 200 - Associated payroll costs | 11,981,104 | 12,578,171 | 13,738,226 | 17,092,775 | - | 17,403,881 | - |
| 300 - Purchased services | 2,850,174 | 3,116,391 | 3,091,137 | 3,956,840 | - | 3,928,627 | - |
| 400 - Supplies and materials | 3,523,129 | 3,342,310 | 3,119,758 | 5,672,686 | - | 5,037,465 | - |
| 500 - Capital outlay | 525,897 | 538,699 | 1,380,597 | 3,458,660 | - | 3,228,193 | - |
| 600 - Other objects | 4,347,933 | 4,515,495 | 30,365,708 | 5,393,722 | - | 37,807,426 | - |
| 700 - Transfers | 1,309,243 | 1,287,891 | 1,681,175 | 1,673,219 | - | 1,701,345 | - |
| 810 - Contingency | - | - | - | 570,000 | - | 300,000 | - |
| 820 - Reserved for Next Year | 14,132,620 | 16,470,803 | 17,161,926 | 11,320,992 | - | 12,478,819 | - |
| TOTAL REQUIREMENTS | 59,683,048 | 63,723,180 | 93,139,270 | 75,361,004 | 483.57 | 109,701,739 | 491.54 |

Requirements by Major Object*



* Excludes Unappropriated Fund Balance and Transfers

Requirements – Objects

Chart of Account Definitions

0100 Salaries

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

0200 Associated Payroll Costs

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

0300 Purchased Services

- | | |
|---|--|
| <p>0310 <i>Instructional, Professional and Technical Services.</i> Services which by their nature can be performed only by persons with specialized skills and knowledge.</p> | <p>0310 Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.</p> |
|---|--|

- 320 *Property Services.* Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.
- 0330 *Student Transportation Services.* Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services—Rentals.
- 0340 *Travel.* Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.
- 0350 *Communication.* Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.
- 0360 *Charter School Payments.* Expenditures to reimburse Charter Schools for services rendered to students.
- 0371 *Tuition Payments to Other Districts Within the State.* Conduit-type payments to districts, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a non-operating district for the education of students from the non-operating district and pays it to an operating district, the non-operating district records such payments here.
- 0380 *Non-instructional Professional and Technical Services.* Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
- 0390 *Other General Professional and Technological Services.*

0400 Supplies and Materials

- 0410 *Consumable Supplies and Materials.* Expenditures for all supplies for the operation of a district, including freight and cartage.
- 0420 *Textbooks.* Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.
- 0430 *Library Books.* Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.

- 0440 *Periodicals.* Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- 0450 *Food.* Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.
- 0460 *Non-consumable Items.* Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 540 (see object 540 definition). Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc.
- 0470 *Computer Software.* Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.
- 0480 *Computer Hardware.* Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

0500 Capital Outlay

- 0510 *Land Acquisition.* Expenditures for the purchase of land.
- 0520 *Buildings Acquisition.* Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.
- 0530 *Improvements Other Than Buildings.* Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.
- 0540 *Depreciable Equipment.* Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.
- 0550 *Depreciable Technology.* Expenditures for computer hardware, related equipment, and other capital outlay for technology.

0600 Other Objects

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

0700 Transfers

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

0800 Other Uses of Funds

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

All Funds Requirements By Major Function

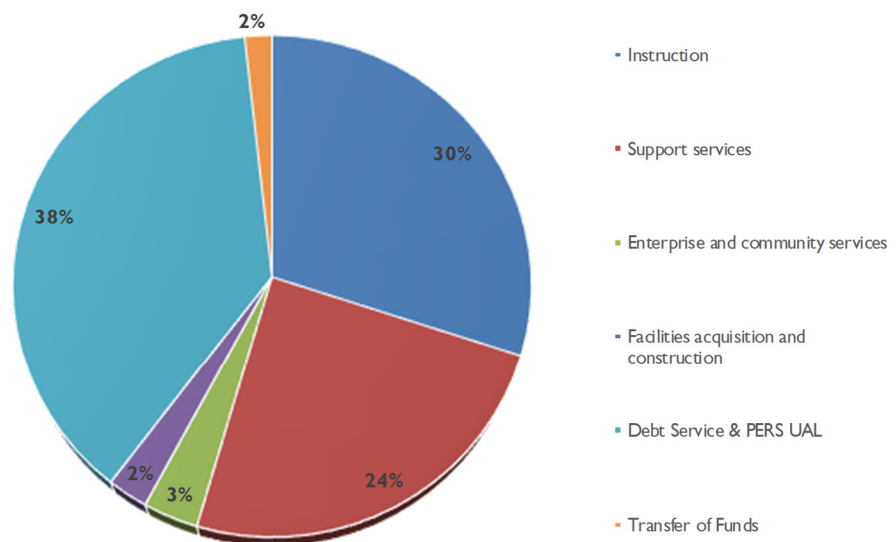
For fiscal year ending June 30, 2022, requirements for all funds is \$109,701,739. Major program requirements include instruction, support services, enterprise and community services, facilities acquisition, debt service, transfers, contingency, and unappropriated fund balance.

This budget includes contingency and reserves for 2021-22 of \$300,000 and \$12,478,819, respectively. Reserves are for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. No expenditure shall be made from the ending fund balance in the year in which it is budgeted.

Summary of Requirements by Major Function - All Funds

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | ADOPTED FTE 2020-21 | PROPOSED 2021-22 | PROPOSED FTE 2021-22 |
|---|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------|-------------------------|
| Instruction | 22,181,609 | 22,684,668 | 23,598,016 | 28,133,727 | 300.52 | 29,141,510 | 301.91 |
| Support services | 15,439,338 | 16,634,340 | 17,528,877 | 23,299,255 | 155.28 | 23,705,450 | 161.65 |
| Enterprise and community services | 2,688,014 | 2,603,784 | 2,621,198 | 3,222,434 | 27.77 | 3,240,729 | 27.99 |
| Facilities acquisition and construction | 83,103 | 80,659 | 794,646 | 2,641,570 | - | 2,396,079 | - |
| Debt Service & PERS UAL | 3,849,121 | 3,961,068 | 29,753,431 | 4,499,807 | - | 36,737,807 | - |
| Transfer of Funds | 1,309,243 | 1,287,891 | 1,681,175 | 1,673,219 | - | 1,701,345 | - |
| Contingency | - | - | - | 570,000 | - | 300,000 | - |
| Ending Fund Balance | 14,132,620 | 16,470,770 | 17,161,925 | 11,320,992 | - | 12,478,819 | - |
| TOTAL REQUIREMENTS | 59,683,048 | 63,723,180 | 93,139,270 | 75,361,004 | 483.57 | 109,701,739 | 491.54 |

Requirements by Major Function*



* Excludes Unappropriated Fund Balance and Transfers

Requirements – Functions

Chart of Account Definitions

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

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

2000 Support Services

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

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

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

3000 Enterprise and Community Services

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

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

4000 Facilities Acquisition and Construction

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

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

5000 Other Uses

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

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

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

6000 Contingencies (budget only)

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

7000 Unappropriated Ending Fund Balance

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

Budget Assumptions

October 1st Enrollment

| <u>Enrollment</u> | <u>2017 Actual</u> | <u>2018 Actual</u> | <u>2019 Actual</u> | <u>2020 Actual</u> | <u>2021 Estimated</u> |
|-----------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Kindergarten | 256 | 260 | 205 | 212 | 250 |
| Grades 1-5 | 1269 | 1221 | 1210 | 1079 | 1106 |
| Grades 6-8 | 663 | 697 | 682 | 642 | 643 |
| Grades 9-12 | | | | | |
| CASA Online Learning | | | | | 31 |
| Bridges High School | 118 | 118 | 117 | 85 | 100 |
| Madras High School | 677 | 648 | 682 | 732 | 753 |
| Heart of Oregon | 9 | 7 | 4 | 4 | 4 |
| Total Students | <u>2992</u> | <u>2951</u> | <u>2900</u> | <u>2754</u> | <u>2887</u> |

ADMw

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| 3,881 | 3,805 | 3,730 | 3,566 | 3,673 |
|--------------|--------------|--------------|--------------|--------------|

Class Size Ratios

| | | | |
|--------------|----|---------------|----|
| Kindergarten | 22 | Grades 4 | 24 |
| Grade 1 | 21 | Grades 5 | 26 |
| Grade 2 | 22 | Middle School | 23 |
| Grade 3 | 26 | High School | 23 |

Class Size Ratios (Including Online Program)

| | | | |
|--------------|----|---------------|----|
| Kindergarten | 23 | Grades 4 | 24 |
| Grade 1 | 22 | Grades 5 | 27 |
| Grade 2 | 23 | Middle School | 24 |
| Grade 3 | 27 | High School | 24 |

ADMw

3,673

State School Fund (SSF)

\$9.1 Billion (21-23 Biennium)

JCSD 509J Share of SSF

\$32,978,385

Property Taxes

Included in SSF at \$5,232,000

Beginning General Fund Balance

\$9,312,418 used as a resource

Ending General Fund Balance

\$6,068,009 used as a planned reserve

Salaries

Licensed: Full step increase as of July 1, 2021 and 190 days
licensed calendar with 170 student contact days.

PERS

17.65% Tier I & II and 14.54% OPSRP plus internal rate of
6.15% and 6.00% employer pick-up for a total of 29.80%
and 26.69%, respectively.

Health Insurance

Cap of \$1,510 month (\$125/month increase from 2020-2021)

JEFFERSON COUNTY SCHOOL DISTRICT 509J
PROPOSED BUDGET - ALL FUNDS
FYE JUNE 30, 2022

| | GENERAL FUNDS | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECT FUNDS | TOTAL |
|---|--------------------|-----------------------|--------------------|-----------------------|-------------------|
| RESOURCES | | | | | |
| Local sources | 7,573,307 | 501,345 | 3,168,300 | - | 11,242,952 |
| Intermediate sources | 168,500 | - | - | - | 168,500 |
| State sources | 27,633,385 | 3,889,325 | - | 1,665,979 | 33,188,689 |
| Federal sources | 3,002,000 | 12,056,954 | - | - | 15,058,954 |
| Total Resources | 38,377,192 | 16,447,624 | 3,168,300 | 1,665,979 | 59,659,095 |
| REQUIREMENTS | | | | | |
| Instruction | 22,190,179 | 6,951,331 | - | - | 29,141,510 |
| Support services | 16,923,223 | 6,782,227 | - | - | 23,705,450 |
| Enterprise and community services | 203,778 | 3,036,951 | - | - | 3,240,729 |
| Facilities acquisition and construction | 420,100 | 310,000 | - | 1,665,979 | 2,396,079 |
| Debt service | - | - | 4,627,807 | - | 4,627,807 |
| Contingency | 300,000 | - | - | - | 300,000 |
| Total Requirements | 40,037,280 | 17,080,509 | 4,627,807 | 1,665,979 | 63,411,575 |
| RESOURCES OVER (UNDER) REQUIREMENTS | | | | | |
| | (1,660,088) | (632,885) | (1,459,507) | - | (3,752,480) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 1,211,467 | 304,838 | 1,396,507 | - | 2,912,812 |
| Operating transfers out | (2,912,812) | - | - | - | (2,912,812) |
| Lump Sum Payment to PERS | - | - | (32,110,000) | - | (32,110,000) |
| Bonds and premium on proceeds | - | - | 32,110,000 | - | 32,110,000 |
| Total Other Financing Sources (Uses) | (1,701,345) | 304,838 | 1,396,507 | - | - |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | | | | | |
| | (3,361,433) | (328,047) | (63,000) | - | (3,752,480) |
| FUND BALANCE, JULY 1 | 15,680,252 | 488,047 | 63,000 | - | 16,231,299 |
| FUND BALANCE, JUNE 30 | 12,318,819 | 160,000 | - | - | 12,478,819 |

Resources and Requirements by Fund - All Funds

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | Resources and Requirements by Fund - All Funds | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| 42,225,283 | 44,918,686 | 47,932,149 | 47,972,480 | | 100 - General Fund | 47,185,611 | |
| 1,290,504 | 1,582,180 | 1,815,949 | 1,775,607 | | 101 - Bus Replacement Fund | 1,768,899 | |
| 20,194 | 22,215 | 19,735 | 15,050 | | 102 - Employee Wellness Program | 15,600 | |
| 99,753 | 111,538 | 138,356 | 118,440 | | 104 - WS Housing Fund | 65,000 | |
| 50,433 | 73,792 | 7,319 | 17,500 | | 105 - Performing Arts Center | 17,500 | |
| - | - | 14,712 | 23,800 | | 106 - Classroom Furniture Replacement Fund | 65,000 | |
| 415,667 | 493,973 | 569,289 | 530,000 | | 107 - Technology Replacement Fund | 865,000 | |
| 762,941 | 966,733 | 1,405,876 | 1,305,000 | | 108 - Textbook Replacement Fund | 1,650,000 | |
| 496,117 | 588,450 | 565,547 | 457,000 | | 109 - Equipment Replacement Fund | 425,000 | |
| 1,102,783 | 1,341,116 | 1,876,041 | 1,428,500 | | 110 - Maint & Repair Projects | 1,323,500 | |
| 1,010,000 | 1,010,000 | 1,008,250 | - | | 111 - PERS Reserve Fund | 250,000 | |
| 426,334 | 426,334 | 426,334 | 426,334 | | 119 - WS School Building Fund | 426,334 | |
| - | - | - | 209,028 | | 201 - Federal Grants | - | |
| - | - | 173,507 | 1,233,716 | | 202 - Read to Succeed Program | 1,430,000 | |
| 1,226,424 | 1,120,293 | 807,251 | 1,625,647 | | 203 - Title I-A Grants | 1,128,584 | |
| - | 342,136 | 559,510 | 629,354 | | 204 - 21st Century Grant | 541,326 | |
| 202,636 | 216,637 | 142,415 | 288,719 | | 205 - Title VI Indian Education | 212,035 | |
| - | 170,357 | 409,727 | 394,297 | | 207 - Native Language Program | 353,476 | |
| 75,584 | 24,569 | 126,997 | 189,850 | | 208 - Title V-B Rural Ed Initiative | 135,088 | |
| 176,432 | 130,302 | 87,615 | 237,217 | | 209 - Title II-A Quality Teachers | 157,772 | |
| - | - | - | 945,805 | | 210 - Cares Esser Grant | 3,719,390 | |
| 37,080 | 65,369 | 157,418 | 187,762 | | 211 - Title I-A School Improvement | 135,700 | |
| 166,895 | 76,821 | 21,297 | - | | 212 - WS K-8 School Improvement Grant | - | |
| 545,560 | 445,957 | 449,555 | 530,160 | | 213 - IDEA Special Education | 546,867 | |
| - | - | - | 142,240 | | 215 - Early Head Start | 106,680 | |
| 105,629 | 110,551 | 104,558 | 83,044 | | 216 - Title III Language (ESL) | 74,651 | |
| 246,094 | 14,820 | - | - | | 217 - Elementary Counseling Grant | - | |
| 179,587 | 229,065 | 157,716 | 52,955 | | 218 - Indian Demonstration Grant | - | |
| - | 65,202 | 689,064 | 1,644,973 | | 219 - It Is A New Day | 1,172,154 | |
| 202,639 | 207,476 | 215,350 | 246,844 | | 223 - Youth Transition Program | 237,678 | |
| 12,152 | 11,744 | 7,164 | 7,164 | | 226 - Title X McKinney-Vento Grant | 7,000 | |
| 31,573 | 91,802 | 16,719 | - | | 227 - Title I-C & Title IV-A | - | |
| - | - | - | 841,922 | | 251 - Student Investment Account | 2,141,766 | |
| 402,244 | 403,689 | 567,816 | 869,310 | | 252 - High School Success (M98) | 784,525 | |
| 677,324 | 1,026,097 | 495,204 | 965,026 | | 253 - ODE State Grants | 666,934 | |
| 33,366 | 32,774 | 58,862 | 50,000 | | 254 - Outdoor School (M99) | 50,000 | |
| 17,148 | 15,606 | 5,647 | 18,832 | | 255 - SMILE Program | 18,436 | |
| - | - | - | 236,000 | | 256 - Preschool Promise | 222,750 | |
| 574,296 | 552,639 | 429,646 | 477,210 | | 262 - Student Body Fund | 499,000 | |
| 89,303 | 93,769 | 73,603 | 75,000 | | 263 - School Enrichment Fund | 75,000 | |
| 200,251 | 229,416 | 171,237 | 282,583 | | 271 - Miscellaneous Grants & Donations | 155,078 | |
| 85,752 | 98,109 | 23,020 | 18,010 | | 272 - HDESD | 12,340 | |
| 170,959 | 143,548 | 124,439 | 159,366 | | 273 - On-Site Child Care | 155,692 | |
| 8,928 | 8,170 | 5,735 | 12,500 | | 274 - Activity Bus | 10,000 | |
| 2,435,328 | 2,262,756 | 2,357,445 | 2,436,952 | | 299 - Child Nutrition | 2,490,587 | |
| 1,159,386 | 1,220,713 | 1,283,225 | 1,372,707 | | 303 - 2002 OSBA PERS Bond Issue Debt Fund | 33,523,507 | |
| 2,720,471 | 2,777,772 | 27,510,320 | 3,127,100 | | 304 - 2013 GO Bond Issue Debt Fund | 3,214,300 | |
| - | - | 127,648 | 1,700,000 | | 401 - Capital Projects (Other Financing) | 1,665,979 | |
| 59,683,048 | 63,723,180 | 93,139,270 | 75,361,004 | | Total Resources: | 109,701,739 | |
| | | | | | Requirements Before Reserves and unappropriated Ending Fund Balance | | |
| 33,123,004 | 34,350,595 | 36,352,455 | 39,932,883 | 381.99 | 100 - General Fund | 39,551,135 | 371.02 |
| 320,612 | 307,930 | 415,985 | 534,500 | | 101 - Bus Purchase Fund | 555,950 | |
| 8,679 | 10,030 | 9,622 | 11,615 | 0.08 | 102 - Employee Wellness Program | 11,551 | 0.08 |
| 5,275 | 19,974 | 65,085 | 118,440 | | 104 - WS Housing Fund | 65,000 | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | Resources and Requirements by Fund - All Funds | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| 144,802 | 168,649 | 179,095 | 194,190 | 1.25 | 105 - Performing Arts Center | 197,467 | 1.25 |
| - | 35,288 | 20,830 | 50,000 | | 106 - Classroom Furniture Replacement Fund | 50,000 | |
| 158,037 | 179,261 | 124,757 | 159,525 | | 107 - Technology Replacement Fund | 159,525 | |
| 281,208 | 110,857 | 266,895 | 142,000 | | 108 - Textbook Replacement Fund | 142,000 | |
| 82,507 | 159,402 | 99,103 | 169,950 | | 109 - Equipment Replacement Fund | 109,097 | |
| 127,237 | 68,915 | 546,559 | 995,616 | | 110 - Maint & Repair Projects | 541,900 | |
| - | 1,750 | 1,001,000 | - | | 111 - PERS Reserve Fund | - | |
| - | - | - | 209,028 | | 201 - Federal Grants | - | |
| - | - | 173,507 | 1,233,716 | 4.55 | 202 - Read to Succeed Program | 1,430,000 | 7.05 |
| 1,226,424 | 1,120,293 | 807,251 | 1,625,647 | 12.95 | 203 - Title I-A Grants | 1,128,584 | 9.37 |
| - | 342,136 | 559,510 | 629,354 | 3.41 | 204 - 21st Century Grant | 541,326 | 3.41 |
| 202,636 | 216,637 | 142,415 | 288,719 | 2.50 | 205 - Title VI Indian Education | 212,035 | 2.50 |
| - | 170,357 | 409,727 | 394,297 | 1.00 | 207 - Native Language Program | 353,476 | 1.00 |
| 75,584 | 24,569 | 126,997 | 189,850 | | 208 - Title V-B Rural Ed Initiative | 135,088 | 1.00 |
| 176,432 | 130,302 | 87,615 | 237,217 | | 209 - Title II-A Quality Teachers | 157,772 | |
| - | - | - | 945,805 | 8.60 | 210 - Cares Esser Grant | 3,719,390 | 20.51 |
| 37,080 | 65,369 | 157,418 | 187,762 | | 211 - Title I-A School Improvement | 135,700 | |
| 166,895 | 76,821 | 21,297 | - | | 212 - WS K-8 School Improvement Grant | - | |
| 545,560 | 445,957 | 449,555 | 530,160 | 6.06 | 213 - IDEA Special Education | 546,867 | 6.06 |
| - | - | - | 142,240 | 0.53 | 215 - Early Head Start | 106,680 | 0.75 |
| 105,629 | 110,551 | 104,558 | 83,044 | 1.00 | 216 - Title III Language (ESL) | 74,651 | 0.94 |
| 246,094 | 14,820 | - | - | | 217 - Elementary Counseling Grant | - | |
| 179,587 | 229,065 | 157,716 | 52,955 | | 218 - Indian Demonstration Grant | - | |
| - | 65,202 | 689,064 | 1,644,973 | 11.72 | 219 - It Is A New Day Grant | 1,172,154 | 9.77 |
| 202,639 | 207,476 | 215,350 | 246,844 | 2.00 | 223 - Youth Transition Program | 237,678 | 2.00 |
| 12,152 | 11,744 | 7,164 | 7,164 | 0.13 | 226 - Title X McKinney-Vento Grant | 7,000 | 0.11 |
| 31,573 | 91,802 | 16,719 | - | | 227 - Title I-C & Title IV-A | - | |
| - | - | - | 841,922 | 5.00 | 251 - Student Investment Account | 2,141,766 | 17.93 |
| 402,244 | 403,689 | 567,816 | 869,310 | 8.00 | 252 - High School Success (M98) | 784,525 | 7.00 |
| 677,324 | 1,026,097 | 495,204 | 965,026 | 5.00 | 253 - ODE State Grants | 666,934 | 2.00 |
| 33,366 | 32,774 | 58,862 | 50,000 | | 254 - Outdoor School (M99) | 50,000 | |
| 17,148 | 15,606 | 5,647 | 18,832 | 0.56 | 255 - Smile Program | 18,436 | 0.56 |
| - | - | - | 236,000 | 2.00 | 256 - Preschool Promise | 222,750 | 2.00 |
| 395,752 | 383,802 | 219,493 | 347,210 | | 262 - Student Body Fund | 339,000 | |
| 32,096 | 41,740 | 25,876 | 75,000 | | 263 - School Enrichment Fund | 75,000 | |
| 197,622 | 226,787 | 168,608 | 282,583 | | 271 - Miscellaneous Grants & Donations | 155,078 | |
| 85,752 | 98,109 | 23,020 | 18,010 | | 272 - HDESD | 12,340 | |
| 110,252 | 139,790 | 124,439 | 159,366 | 2.47 | 273 - On-Site Child Care | 155,692 | 2.25 |
| 8,928 | 8,170 | 5,735 | 12,500 | | 274 - Activity Bus | 10,000 | |
| 2,281,178 | 2,179,022 | 2,194,310 | 2,436,952 | 22.77 | 299 - Child Nutrition | 2,490,587 | 22.99 |
| 1,142,565 | 1,197,512 | 1,262,495 | 1,372,707 | | 303 - 2002 OSBA PERS Bond Issue Debt Fund | 33,523,507 | |
| 2,706,557 | 2,763,556 | 27,490,937 | 3,127,100 | | 304 - 2013 GO Bond Issue Debt Fund | 3,214,300 | |
| - | - | 127,648 | 1,700,000 | | 401 - Capital Projects (Other Financing) | 1,665,979 | |
| 45,550,429 | 47,252,410 | 75,977,345 | 63,470,012 | 483.57 | Total Requirements Before Reserves and Unappropriated Ending Fund Balance: | 96,867,920 | 491.54 |
| | | | | | 6000 - Contingencies | | |
| - | - | - | 570,000 | | 100 - General Fund | 300,000 | |
| - | - | - | 570,000 | | Total Contingencies: | 300,000 | |
| | | | | | 7000 - Reserves and Unappropriated Ending Fund Balance | | |
| - | - | - | 7,013,907 | | 100 - General Fund | 6,123,009 | |
| - | - | - | 1,328,607 | | 101 - Bus Replacement Fund | 1,312,949 | |
| - | - | - | 9,935 | | 102 - Employee Wellness Program | 10,549 | |
| - | - | - | 8,800 | | 106 - Classroom Furniture Replacement Fund | 15,000 | |
| - | - | - | 420,475 | | 107 - Technology Replacement Fund | 805,475 | |
| - | - | - | 1,263,000 | | 108 - Textbook Replacement Fund | 1,608,000 | |
| - | - | - | 287,050 | | 109 - Equipment Replacement Fund | 340,903 | |
| - | - | - | 432,884 | | 110 - Maint & Repair Projects | 781,600 | |
| - | - | - | 426,334 | | 119 - WS School Building Fund | 426,334 | |
| - | - | - | 130,000 | | 262 - Student Body Fund | 160,000 | |
| - | - | - | 11,320,992 | | Total Unappropriated Ending Fund Balance: | 12,533,819 | |
| 45,550,428 | 47,252,410 | 75,977,345 | 75,361,004 | 483.57 | Total Requirements: | 109,701,739 | 491.54 |
| 14,132,620 | 16,470,770 | 17,161,925 | - | | Fund Ending Balance | - | |

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General Fund and General Sub Funds

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

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

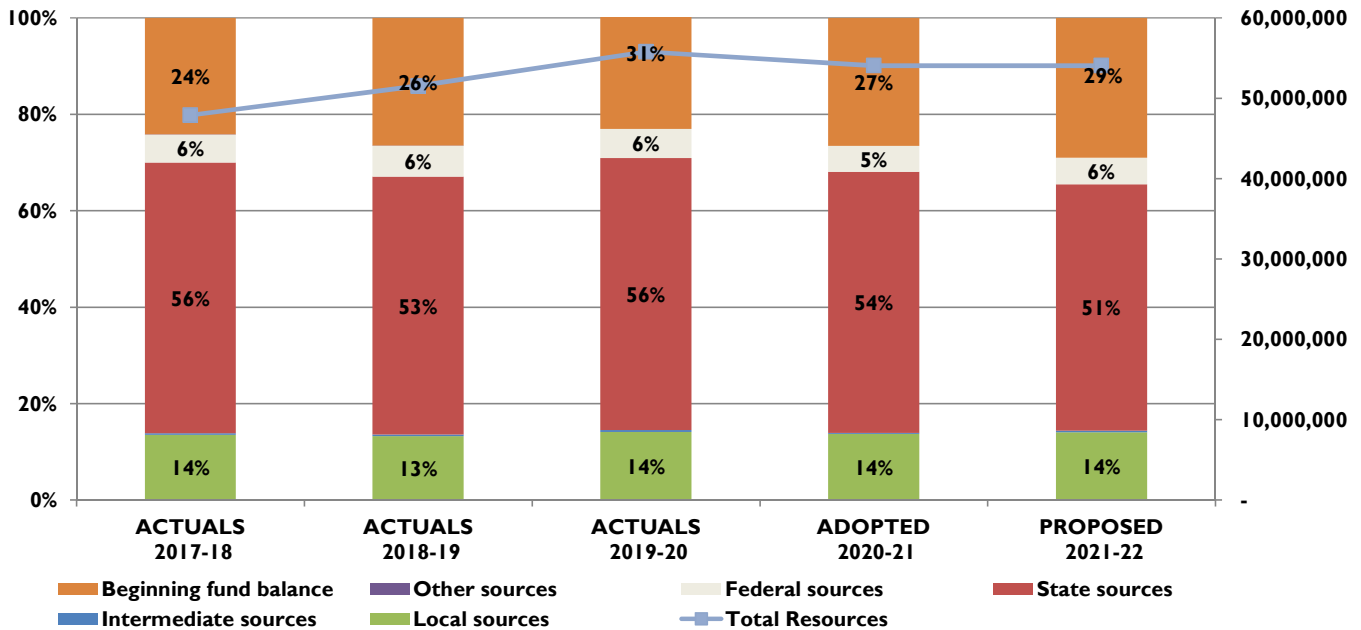
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JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS PROPOSED BUDGET
FYE JUNE 30, 2022

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| RESOURCES | | | | | |
| Local sources | 6,467,317 | 6,821,349 | 7,262,637 | 7,405,097 | 7,573,307 |
| Intermediate sources | 166,609 | 179,226 | 211,537 | 120,000 | 168,500 |
| State sources | 26,878,245 | 27,541,145 | 29,074,034 | 29,251,667 | 27,633,385 |
| Federal sources | 2,768,341 | 3,300,679 | 3,108,955 | 2,915,000 | 3,002,000 |
| Total Resources | 36,280,512 | 37,842,399 | 39,657,163 | 39,691,764 | 38,377,192 |
| REQUIREMENTS | | | | | |
| Instruction | 19,099,456 | 19,496,449 | 20,233,348 | 22,255,730 | 22,190,179 |
| Support services | 13,650,742 | 14,479,262 | 15,503,104 | 17,219,713 | 16,923,223 |
| Enterprise and community services | 108,867 | 112,863 | 161,882 | 259,941 | 203,778 |
| Facilities acquisition and construction | 83,102 | 36,183 | 501,903 | 900,116 | 420,100 |
| Debt service | - | - | - | - | - |
| Contingency | - | - | - | 570,000 | 300,000 |
| Total Requirements | 32,942,166 | 34,124,757 | 36,400,237 | 41,205,500 | 40,037,280 |
| RESOURCES OVER (UNDER) REQUIREMENTS | 3,338,346 | 3,717,642 | 3,256,926 | (1,513,736) | (1,660,088) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 1,584,900 | 1,717,257 | 2,267,276 | 455,690 | 1,211,467 |
| Operating transfers out | (2,894,143) | (3,005,148) | (3,948,451) | (2,128,909) | (2,912,812) |
| Lump Sum Payment to PERS | - | - | (1,000,000) | - | - |
| Gain (loss) on sale of capital assets | 22,859 | - | - | - | - |
| Total Other Financing Sources (Uses) | (1,286,384) | (1,287,891) | (2,681,175) | (1,673,219) | (1,701,345) |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | 2,051,962 | 2,429,751 | 575,751 | (3,186,955) | (3,361,433) |
| FUND BALANCE, JULY 1 | 11,596,638 | 13,648,648 | 16,122,395 | 14,377,947 | 15,680,252 |
| FUND BALANCE, JUNE 30 | 13,648,600 | 16,078,399 | 16,698,146 | 11,190,992 | 12,318,819 |

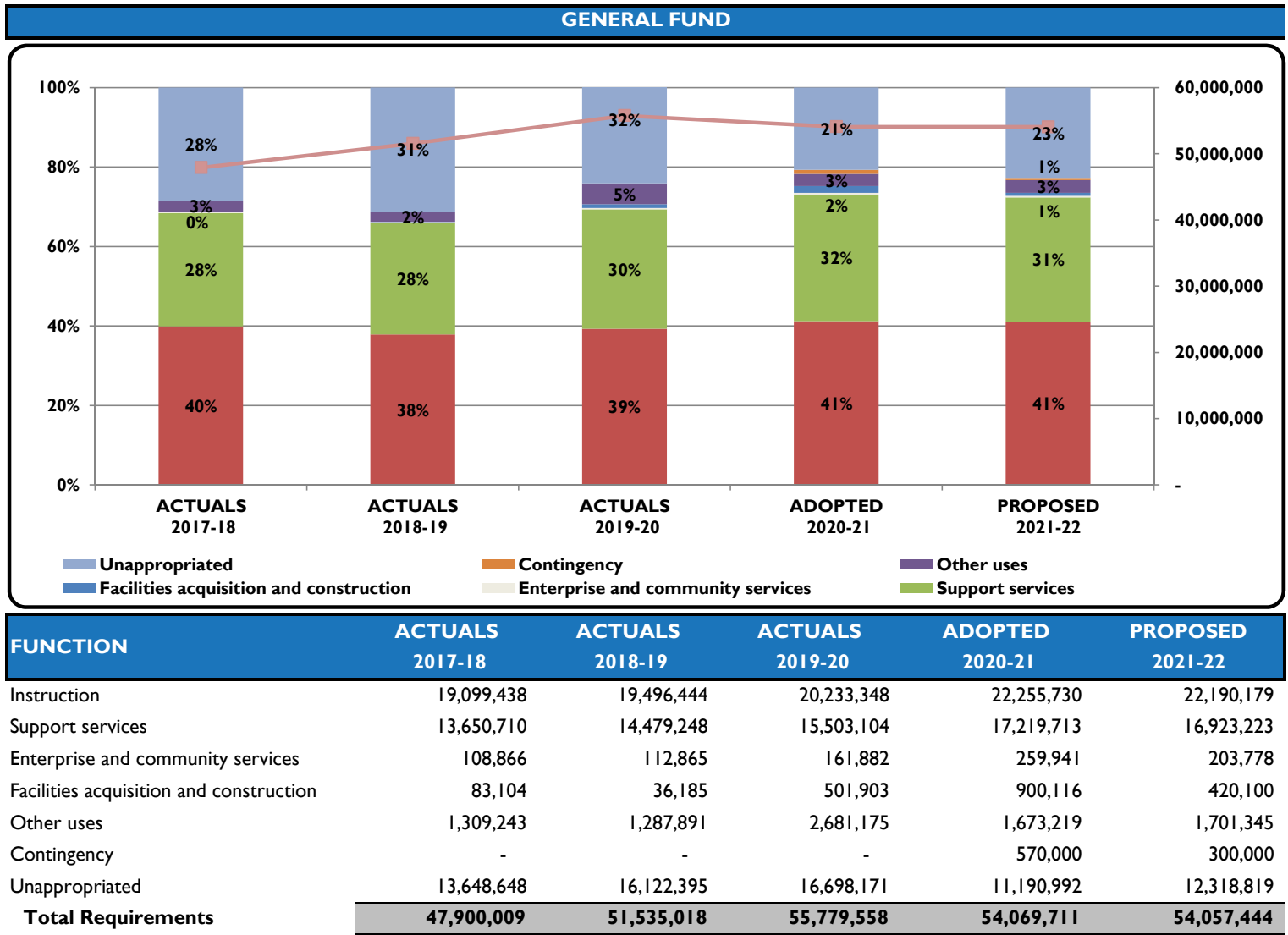
JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOURCES SUMMARY - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2022

GENERAL FUND



| RESOURCES | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Local sources | 6,467,317 | 6,821,349 | 7,262,637 | 7,405,097 | 7,573,307 |
| Intermediate sources | 166,610 | 179,226 | 211,537 | 120,000 | 168,500 |
| State sources | 26,878,245 | 27,541,145 | 29,074,034 | 29,251,667 | 27,633,385 |
| Federal sources | 2,768,340 | 3,300,679 | 3,108,955 | 2,915,000 | 3,002,000 |
| Other sources | 22,859 | 43,971 | - | - | - |
| Beginning fund balance | 11,596,638 | 13,648,648 | 16,122,395 | 14,377,947 | 15,680,252 |
| Total Resources | 47,900,009 | 51,535,018 | 55,779,558 | 54,069,711 | 54,057,444 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
REQUIREMENTS BY FUNCTION - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2022



JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS PROPOSED BUDGET
FYE JUNE 30, 2022

| | GENERAL FUND | GENERAL SUB FUNDS | TOTAL |
|---|--------------------|--------------------|--------------------|
| RESOURCES | | | |
| Local sources | 7,420,207 | 153,100 | 7,573,307 |
| Intermediate sources | 95,000 | 73,500 | 168,500 |
| State sources | 27,355,986 | 277,399 | 27,633,385 |
| Federal sources | 3,002,000 | - | 3,002,000 |
| Total Resources | 37,873,193 | 503,999 | 38,377,192 |
| REQUIREMENTS | | | |
| Instruction | 21,964,179 | 226,000 | 22,190,179 |
| Support services | 15,905,316 | 1,017,907 | 16,923,223 |
| Enterprise and community services | 35,295 | 168,483 | 203,778 |
| Facilities acquisition and construction | - | 420,100 | 420,100 |
| Debt service | - | - | - |
| Contingency | 300,000 | - | 300,000 |
| Total Requirements | 38,204,790 | 1,832,490 | 40,037,280 |
| RESOURCES OVER (UNDER) REQUIREMENTS | (331,597) | (1,328,491) | (1,660,088) |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating transfers in | - | 1,211,467 | 1,211,467 |
| Operating transfers out | (2,912,812) | - | (2,912,812) |
| Total Other Financing Sources (Uses) | (2,912,812) | 1,211,467 | (1,701,345) |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | (3,244,409) | (117,024) | (3,361,433) |
| FUND BALANCE, JULY 1 | 9,312,418 | 6,367,834 | 15,680,252 |
| FUND BALANCE, JUNE 30 | 6,068,009 | 6,250,810 | 12,318,819 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2022

| OBJECT | DESCRIPTION | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| 1111 | CURRENT YEAR'S TAXES* | 4,196,715 | 4,357,098 | 4,544,899 | 4,750,000 | 5,232,000 |
| 1112 | PRIOR YEAR'S TAXES* | 107,155 | 89,405 | 128,625 | - | - |
| 1113 | COUNTY TAX SALES FOR BACK TAXES* | 21,769 | 1,841 | 10,699 | - | - |
| 1114 | PAYMENT IN LIEU OF TAXES* | - | 1,227 | 243 | - | - |
| 1312 | TUITION FROM OTHER OREGON DISTRICTS | 35,840 | 35,184 | 58,526 | 30,000 | 30,000 |
| 1415 | TRANSPORTATION FEES IN DISTRICT | 117,392 | 39,230 | 34,768 | 30,000 | 30,000 |
| 1510 | INTEREST ON INVESTMENTS | 286,747 | 512,348 | 486,786 | 442,850 | 172,200 |
| 1710 | ADMISSIONS | 21,136 | 17,353 | 24,958 | 28,500 | 28,500 |
| 1910 | BUILDING & EQUIPMENT RENTALS REVENUE | 69,416 | 62,320 | 51,172 | 74,940 | 67,500 |
| 1920 | DONATIONS/CONTRIBUTIONS | 100 | - | - | - | - |
| 1980 | FEES CHARGED TO GRANTS | 139,402 | 189,196 | 192,610 | 300,000 | 400,000 |
| 1990 | MISCELLANEOUS REVENUE | 22,010 | 33,879 | 201,497 | 88,500 | 20,000 |
| 1991 | MISCELLANEOUS REVENUE - INSTRUCTION | 50,551 | 36,835 | 61,583 | 55,000 | 55,000 |
| 1992 | MISCELLANEOUS REVENUE - SUPPORT SERVICES | 63,234 | 109,018 | 119,456 | 100,000 | 10,000 |
| 1993 | MISCELLANEOUS REVENUE - COMMUNITY SERVICE | 40 | 3,734 | - | - | - |
| 1994 | FINGERPRINTING CHARGES | 5,084 | 5,487 | 4,885 | 5,000 | 5,000 |
| 1995 | MEDICAID | 60,560 | 21,044 | 12,863 | 24,000 | 24,000 |
| 1996 | EMPLOYEE WELLNESS FEES | 660 | 700 | 50 | 600 | 600 |
| 1997 | PAY TO PLAY | 4,905 | 5,510 | 10,220 | 12,000 | 12,000 |
| 1998 | E-RATE REVENUE | 122,036 | 111,943 | 71,927 | 100,000 | 90,000 |
| 1999 | PERS UAL | 1,142,565 | 1,187,997 | 1,246,870 | 1,363,707 | 1,396,507 |
| 2101 | COUNTY SCHOOL FUNDS* | 91,301 | 103,656 | 138,043 | 45,000 | 95,000 |
| 2240 | PUBLIC PURPOSE CHARGE | 75,308 | 75,570 | 73,494 | 75,000 | 73,500 |
| 3101 | STATE SCHOOL FUND* | 26,623,934 | 27,276,814 | 28,839,425 | 28,969,267 | 27,338,114 |
| 3103 | COMMON SCHOOL FUND* | 254,311 | 264,331 | 230,300 | 282,400 | 295,271 |
| 3299 | STATE GRANT RESTRICTED | - | - | 4,309 | - | - |
| 4201 | JROTC | 4,484 | 5,171 | 6,663 | 5,000 | - |
| 4300 | JROTC | 30,403 | 29,496 | 47,467 | 52,000 | 52,000 |
| 4711 | CARL PERKINS GRANT | 3,127 | - | - | - | - |
| 4802 | IMPACT AID ENTITLEMENT | 2,727,674 | 3,255,142 | 3,045,327 | 2,858,000 | 2,950,000 |
| 4900 | REVENUE FOR ON BEHALF OF DISTRICT | 2,653 | 10,870 | 9,498 | - | - |
| 5201 | OPERATING TRANSFERS IN | 1,584,900 | 1,717,257 | 2,267,276 | 455,690 | 1,211,467 |
| 5300 | SALE/COMP LOSS OF ASSETS | 22,859 | 43,971 | - | - | - |
| 5400 | BEGINNING FUND BALANCE | 11,596,638 | 13,648,648 | 16,122,395 | 14,377,947 | 15,680,252 |
| TOTALS | | 49,484,909 | 53,252,275 | 58,046,834 | 54,525,401 | 55,268,911 |
| *Resources included in State School Fund Formula | | 31,295,185 | 32,094,372 | 33,892,234 | 34,046,667 | 32,960,385 |
| Required State Food Services Match (Fund 299 - page 243) | | 16,875 | 17,851 | 17,635 | 18,000 | 18,000 |
| Total State School Fund Formula Resources (page 293) | | 31,312,060 | 32,112,223 | 33,909,869 | 34,064,667 | 32,978,385 |
| 5201 | OPERATING TRANSFERS IN | (1,584,900) | (1,717,257) | (2,267,276) | (455,690) | (1,211,467) |
| TOTAL NET OF INTERFUND TRANSFERS | | 47,900,009 | 51,535,018 | 55,779,558 | 54,069,711 | 54,057,444 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2022

| FUNCTION | DESCRIPTION | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|----------|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| 1111 | ELEMENTARY INSTRUCTION | 6,928,025 | 7,089,327 | 7,497,417 | 8,226,789 | 7,320,881 |
| 1121 | MIDDLE SCHOOL INSTRUCTION | 2,851,909 | 2,815,925 | 2,964,888 | 3,271,819 | 3,229,674 |
| 1122 | MIDDLE SCHOOL EXTRACURRICULAR | 186,700 | 165,860 | 184,164 | 225,709 | 220,336 |
| 1131 | HIGH SCH REGULAR INSTRUCTION | 2,955,444 | 3,034,378 | 3,117,974 | 3,346,108 | 3,252,879 |
| 1132 | HIGH SCHOOL EXTRACURRICULAR | 537,289 | 539,165 | 558,377 | 470,400 | 474,666 |
| 1210 | TAG INSTRUCTIONAL PROGRAM | 58,772 | 61,296 | 67,969 | 71,315 | 71,321 |
| 1220 | LIFE SKILLS INSTRUCT PROGRAM | 1,546,241 | 1,486,320 | 1,577,747 | 1,832,784 | 1,909,700 |
| 1221 | LEARNING CENTER - STRUCTURED AND INTENSIVE | 424 | - | - | - | - |
| 1223 | COMMUNITY TRANSITION CENTER | 196,034 | 196,926 | 211,792 | 242,688 | 245,075 |
| 1227 | EXTENDED SCHOOL YEAR | 26,958 | 26,696 | 34,836 | 30,565 | 29,892 |
| 1229 | BEHAVIORAL PROGRAM | 472,737 | 635,355 | 708,567 | 805,822 | 792,149 |
| 1250 | SPECIAL EDUCATION PROGRAM | 1,562,820 | 1,637,130 | 1,572,309 | 1,771,739 | 1,841,307 |
| 1283 | ALTERNATIVE EDUCATION | 639,869 | 593,451 | 572,437 | 638,598 | 973,989 |
| 1291 | ESL INSTRUCTIONAL PROGRAM | 1,134,629 | 1,214,620 | 1,164,871 | 1,321,394 | 1,828,310 |
| 1460 | SPECIAL SUMMER PROGRAM | 1,605 | - | - | - | - |
| 2112 | ATTENDANCE SERVICES | 58,490 | 66,145 | 69,419 | 71,555 | 75,424 |
| 2114 | STUDENT ACCOUNTING SERVICES | 206,402 | 222,416 | 187,139 | 238,640 | 238,698 |
| 2115 | STUDENT SAFETY | 90,927 | 103,691 | 111,650 | 177,000 | 144,000 |
| 2122 | COUNSELING SERVICES | 719,622 | 877,304 | 970,001 | 1,010,795 | 327,839 |
| 2130 | HEALTH & NURSING SERVICES | 160,936 | 184,696 | 173,490 | 183,598 | 196,862 |
| 2150 | SPEECH PATHOLOGY & AUDIOLOGY SERVICES | - | 58,192 | 65,354 | 64,936 | - |
| 2160 | OTHER STUDENT TREATMENT SERVICES | 73,262 | 74,509 | 82,300 | 81,000 | 85,000 |
| 2190 | STUDENT SUPPORT SERVICES | 248,849 | 257,730 | 272,906 | 279,557 | 298,725 |
| 2211 | IMPROVEMENT OF INSTRUCTION SERVICES | 348,402 | 362,076 | 580,893 | 608,289 | 733,487 |
| 2213 | CURRICULUM DEVELOPMENT | 8,124 | 1,647 | 25,582 | - | - |
| 2220 | EDUCATIONAL MEDIA SERVICES | 398,242 | 396,976 | 409,599 | 442,318 | 465,114 |
| 2230 | ASSESSMENT & TESTING | 72,018 | 74,986 | 72,700 | 107,959 | 92,745 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | 92,933 | 85,905 | 78,018 | 125,815 | 115,233 |
| 2244 | ADMINISTRATION STAFF DEVELOPMENT | 39,785 | 27,010 | 12,962 | 36,000 | 25,000 |
| 2310 | BOARD OF EDUCATION SERVICES | 154,309 | 158,253 | 160,577 | 174,900 | 173,000 |
| 2321 | OFFICE OF SUPERINTENDENT | 416,957 | 438,159 | 464,089 | 471,651 | 501,615 |
| 2329 | OTHER EXECUTIVE ADMINISTRATION SERVICES | 56,612 | 30,504 | 30,184 | 36,040 | 35,840 |
| 2410 | OFFICE OF THE PRINCIPAL SERVICES | 2,553,592 | 2,625,457 | 2,855,955 | 3,219,813 | 3,318,456 |
| 2520 | FISCAL SERVICES | 535,708 | 645,757 | 713,289 | 809,176 | 797,155 |
| 2528 | RISK MANAGEMENT SERVICES | 73,118 | 75,572 | 75,393 | 85,500 | 113,400 |
| 2542 | BUILDINGS SERVICES | 2,605,059 | 2,729,701 | 2,747,881 | 2,980,198 | 3,067,417 |
| 2543 | GROUPS SERVICES | 139,289 | 80,158 | 101,923 | 152,428 | 161,714 |
| 2544 | MAINTENANCE SERVICES | 1,007,894 | 1,113,854 | 1,151,154 | 1,374,548 | 1,189,082 |
| 2546 | SECURITY SERVICES | 5,751 | 5,751 | 5,438 | 6,000 | 6,000 |
| 2552 | VEHICLE OPERATION SERVICES | 2,326,298 | 2,474,008 | 2,615,708 | 2,985,625 | 3,189,566 |
| 2572 | PURCHASING SERVICES | 31,872 | 28,634 | 41,432 | 32,088 | 32,930 |
| 2573 | WAREHOUSE & DISTRIBUTING SERVICES | 23,608 | 24,780 | 25,704 | 25,848 | 26,804 |
| 2574 | PUBLISHING & DUPLICATING SERVICES | 7,990 | 310 | 3,555 | 6,000 | - |
| 2623 | EVALUATION SERVICES | - | - | - | - | - |

Continue on Next Page

Continued from Previous Page

| FUNCTION | DESCRIPTION | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2018-19 | ADOPTED 2019-20 | PROPOSED 2020-21 |
|---|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| 2626 | GRANT WRITING SERVICES | 20,891 | 9,456 | 4,703 | 12,000 | 12,000 |
| 2633 | PUBLIC INFORMATION SERVICES | 40,195 | 27,868 | 51,152 | 34,100 | 22,100 |
| 2640 | STAFF SERVICES (HUMAN RESOURCES) | 458,183 | 509,533 | 720,180 | 677,496 | 687,182 |
| 2642 | RECRUITMENT SERVICES | 9,549 | 11,883 | 11,816 | 29,500 | 22,500 |
| 2645 | EMPLOYEE HEALTH SERVICES | 10,204 | 13,031 | 11,288 | 13,615 | 15,551 |
| 2660 | TECHNOLOGY SERVICES | 453,158 | 473,918 | 417,591 | 492,402 | 559,730 |
| 2669 | TELECOMMUNICATIONS SERVICES | 137,565 | 139,842 | 122,122 | 118,862 | 134,042 |
| 2680 | INTERPRETATION AND TRANSLATION | - | 4,437 | 4,233 | 6,000 | 6,000 |
| 2700 | SUPPLEMENTAL RETIREMENT PROGRAM | 64,948 | 65,113 | 55,724 | 48,461 | 53,012 |
| 3100 | FOOD SERVICES | 6,792 | 4,962 | 39,870 | 113,950 | 63,644 |
| 3320 | COMMUNITY RECREATION SERVICES | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 3330 | PARENT INVOLVEMENT | 510 | 387 | 247 | 500 | 5,295 |
| 3390 | OTHER COMMUNITY SERVICES | 71,565 | 77,514 | 91,765 | 115,491 | 104,839 |
| 4150 | FACILITIES ACQUISITION AND CONSTRUCTION | 83,102 | 36,183 | 501,903 | 900,116 | 420,100 |
| 5201 | INTERFUND TRANSFER TO GENERAL SUB FUNDS | 1,584,900 | 1,717,257 | 2,267,276 | 455,690 | 1,211,467 |
| 5202 | INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS | 166,678 | 99,894 | 434,305 | 309,512 | 304,838 |
| 5203 | INTERFUND TRANSFER TO DEBT SERVICE FUNDS | 1,142,565 | 1,187,997 | 1,246,870 | 1,363,707 | 1,396,507 |
| 5400 | PERS UAL LUMP SUM | - | - | 1,000,000 | - | - |
| 6110 | CONTINGENCY | - | - | - | 570,000 | 300,000 |
| 7000 | UNAPPROPRIATED END FUND BALANCE | 13,648,648 | 16,122,395 | 16,698,171 | 11,190,992 | 12,318,819 |
| TOTALS | | 49,484,909 | 53,252,275 | 58,046,834 | 54,525,401 | 55,268,911 |
| 5201 | INTERFUND TRANSFER TO GENERAL SUB FUNDS | (1,584,900) | (1,717,257) | (2,267,276) | (455,690) | (1,211,467) |
| TOTAL NET OF INTERFUND TRANSFERS | | 47,900,009 | 51,535,018 | 55,779,558 | 54,069,711 | 54,057,444 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUND RESERVE BALANCES
FYE JUNE 30, 2022

| FUND | DESCRIPTION | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 100 | General Fund | \$7,517,379 | \$8,850,863 | \$9,312,418 | \$7,013,907 | \$6,068,009 |
| 101 | Bus Replacement Fund | \$1,379,892 | \$1,574,250 | \$1,669,964 | \$1,328,607 | \$1,312,949 |
| 102 | Employee Wellness Fund | \$21,515 | \$19,685 | \$16,613 | \$9,935 | \$10,549 |
| 104 | Warm Springs Housing Fund | \$94,478 | \$121,564 | \$73,271 | \$0 | \$0 |
| 105 | Performing Arts Center Fund | \$56,131 | \$0 | \$0 | \$0 | \$0 |
| 106 | Classroom Furniture Replacement Fund | \$0 | \$14,712 | \$43,882 | \$8,800 | \$15,000 |
| 107 | Technology Replacement Fund | \$382,030 | \$497,362 | \$794,532 | \$420,475 | \$805,475 |
| 108 | Textbook Reserve Fund | \$966,733 | \$1,405,876 | \$1,638,981 | \$1,263,000 | \$1,608,000 |
| 109 | Equipment Replacement Fund | \$533,610 | \$556,048 | \$555,444 | \$287,050 | \$340,903 |
| 110 | Maintenance Projects Fund | \$1,260,546 | \$1,647,452 | \$1,879,482 | \$432,884 | \$781,600 |
| 111 | PERS Reserve Fund | \$1,010,000 | \$1,008,250 | \$257,250 | \$0 | \$250,000 |
| 118 | Stabilization Fund | \$0 | \$0 | \$0 | \$0 | \$700,000 |
| 119 | Warm Spring K-8 Building | \$426,334 | \$426,334 | \$426,334 | \$426,334 | \$426,334 |
| Total Fund Balance | | \$13,648,649 | \$16,122,396 | \$16,668,169 | \$11,190,992 | \$12,318,819 |
| Unassigned Fund Balance | | \$7,517,379 | \$8,850,863 | \$9,312,418 | \$7,013,907 | \$6,068,009 |
| Assigned Fund Balance | | \$6,131,270 | \$7,271,533 | \$7,355,753 | \$4,177,085 | \$6,250,810 |
| Total Fund Balance | | \$13,648,649 | \$16,122,396 | \$16,668,171 | \$11,190,992 | \$12,318,819 |
| <i>Total General Fund Revenues</i> | | <i>\$36,280,512</i> | <i>\$39,657,163</i> | <i>\$39,657,163</i> | <i>\$39,691,764</i> | <i>\$38,377,192</i> |
| Unassigned General Fund Reserve Balance % | | 21% | 22% | 23% | 18% | 16% |
| Assigned General Fund Reserve Balance % | | 17% | 18% | 19% | 11% | 16% |
| Total General Fund Reserve Balance % | | 38% | 41% | 42% | 28% | 32% |

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Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 100 – General Fund

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

General Fund (100) At A Glance

FYE June 30, 2022

Students Served

2,887



Total General Operating Funds Budget

(Excluding Reserves and contingency balances)

\$40,817,602



Requirements Per Pupil

\$14,138

Sources of Funding

State

58%

Local / Intermediate

16%

Federal / Other

26%



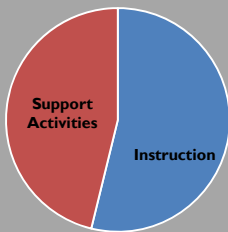
Budget Breakdown

Instruction

54%

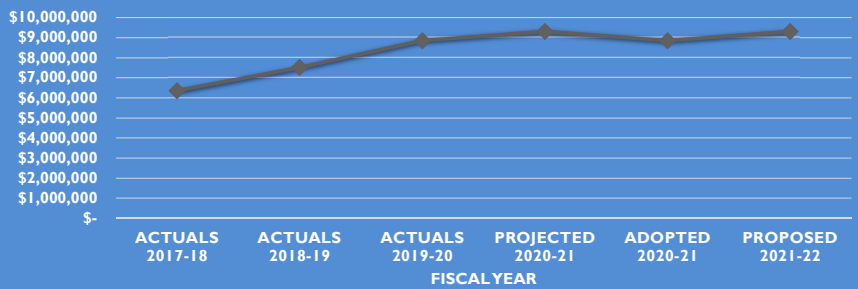
Support Activities

46%

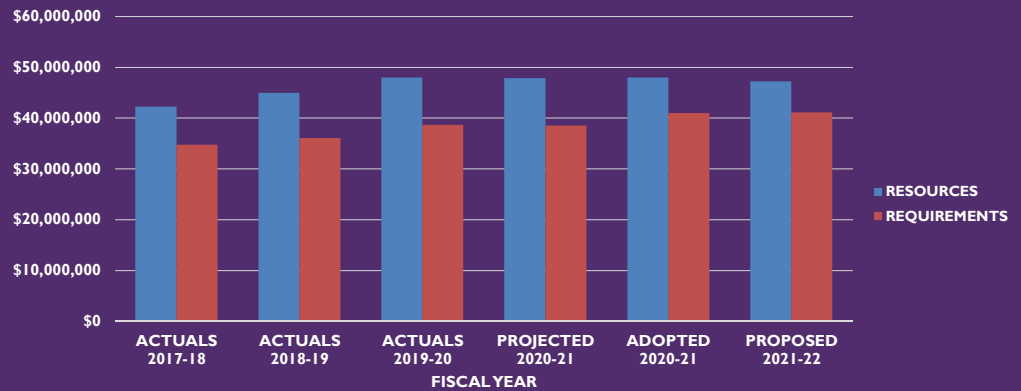


Fund Balance

General Fund Balance (Year End)



General Fund Financial Projections



GENERAL FUND PROPOSED BUDGET

FYE JUNE 30, 2022

RESOURCES

| ACCOUNT | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | PROJECTED 2020-21 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---|--------------------|--------------------|--------------------|----------------------|--------------------|---------------------|
| 1100 Property Taxes | 4,325,640 | 4,449,571 | 4,684,466 | 5,079,000 | 4,750,000 | 5,232,000 |
| 1300 Tuition From Other Districts | 35,840 | 35,184 | 58,526 | 30,000 | 30,000 | 30,000 |
| 1400 Transportation Fees | 117,392 | 39,230 | 34,768 | - | 30,000 | 30,000 |
| 1510 Interest on Investments | 286,747 | 512,348 | 486,786 | 204,000 | 442,850 | 172,200 |
| 1700 Activity Fees | 21,136 | 17,353 | 24,958 | - | 28,500 | 28,500 |
| 1900 Other Revenue | 1,513,535 | 1,615,300 | 1,721,947 | 1,857,207 | 1,907,207 | 1,927,507 |
| 2101 County School | 91,301 | 103,656 | 138,043 | 95,000 | 45,000 | 95,000 |
| 3101 State School Support Fund | 26,449,398 | 27,074,526 | 28,602,035 | 27,930,101 | 28,690,660 | 27,060,715 |
| 3103 Common School Fund | 254,311 | 264,331 | 230,300 | 240,116 | 282,400 | 295,271 |
| 4201 Transportatio Fees for Foster Children | 4,484 | 5,171 | 6,663 | - | 5,000 | - |
| 4300 Federal Funds Direct from Feds | 30,403 | 29,496 | 47,467 | 52,000 | 52,000 | 52,000 |
| 4700 Federal Funds Through Intermediate | 3,127 | - | - | - | - | - |
| 4802 Impact Aid | 2,727,674 | 3,255,142 | 3,045,327 | 3,055,321 | 2,858,000 | 2,950,000 |
| 5400 Beginning Fund Balance | 6,364,296 | 7,517,379 | 8,850,863 | 9,312,418 | 8,850,863 | 9,312,418 |
| Total Resources | 42,225,283 | 44,918,686 | 47,932,149 | 47,855,163 | 47,972,480 | 47,185,611 |

REQUIREMENTS

| FUNCTION | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | PROJECTED 2020-21 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|--------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|---------------------|
| 1000 Instructional Services | 18,782,917 | 19,354,968 | 19,973,393 | 20,661,500 | 22,032,730 | 21,964,179 |
| 2000 Support Services | 13,000,334 | 13,677,320 | 14,667,640 | 14,925,820 | 16,196,434 | 15,905,316 |
| 3000 Community & Enterprise Services | 30,510 | 30,387 | 30,246 | 30,150 | 30,500 | 35,295 |
| 5200 Transfer of Funds | 2,894,143 | 3,005,148 | 3,948,452 | 2,925,275 | 2,128,909 | 2,912,812 |
| 6000 Contingency | - | - | - | - | 570,000 | 300,000 |
| 7000 Reserve for Next Year | 7,517,379 | 8,850,863 | 9,312,418 | 9,312,418 | 7,013,907 | 6,068,009 |
| Total Requirements | 42,225,283 | 44,918,686 | 47,932,149 | 47,855,163 | 47,972,480 | 47,185,611 |

Projected Ending Fund Balance \$ 7,517,379 \$ 8,850,863 \$ 9,312,418 \$ 9,312,418 \$ 7,013,907 \$ 6,068,009

Fund Balance Percentage 20.96% 23.66% 23.83% 24.16% 17.93% 16.02% *

Use/(Increase) of Reserves \$ (1,153,083) \$ (1,333,484) \$ (461,555) \$ - \$ 1,836,956 \$ 3,244,409

Fund Balance % based on FY21-22 Resources 19.85% 23.37% 24.59% 24.59% 18.52% 16.02%

* Defined as a percentage of actual resources.

JEFFERSON COUNTY SCHOOL DISTRICT 509J
TRANSFER FROM GENERAL FUND TO OTHER FUNDS
FYE JUNE 30, 2022

| FUND | DESCRIPTION | ACTUALS 2017-18 | ACTUALS 2018-2019 | ACTUALS 2019-2020 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|-------------------------------------|--------------------------------------|----------------------------|------------------------------|------------------------------|----------------------------|-----------------------------|
| 101 | Bus Replacement Plan | 410,000 | 300,000 | 300,000 | 87,500 | 100,000 |
| 102 | Wellness Program Fund | 10,000 | 7,500 | 6,500 | 6,500 | 6,500 |
| 104 | Warm Springs Housing Fund | - | 30,000 | - | - | - |
| 105 | Performing Arts Center Fund | 150,500 | 94,857 | 171,776 | 176,690 | 179,967 |
| 106 | Classroom Furniture Replacement Fund | - | 50,000 | 50,000 | 35,000 | - |
| 107 | Technology Replacement Fund | 124,400 | 182,650 | 350,000 | 50,000 | 100,000 |
| 108 | Textbook Adoption Fund | 485,000 | 550,000 | 500,000 | 100,000 | 100,000 |
| 109 | Equipment Replacement Fund | 120,000 | 127,000 | 89,000 | - | 25,000 |
| 110 | Maintenance Projects Fund | 285,000 | 375,250 | 550,000 | - | - |
| 111 | PERS Reserve Fund | - | - | 250,000 | - | - |
| 118 | Stabilization Fund | - | - | - | - | 700,000 |
| 255 | SMILE Fund | 5,974 | 10,065 | 4,797 | 14,582 | 14,186 |
| 273 | On-Site Child Care Fund | 51,150 | 22,429 | 87,282 | 113,830 | 105,692 |
| 274 | Activity Bus Fund | 6,428 | 5,670 | 3,235 | 10,000 | 10,000 |
| 299 | Food Services | 103,126 | 61,730 | 338,992 | 171,100 | 174,960 |
| 303 | PERS UAL Debt | 1,142,565 | 1,187,997 | 1,246,870 | 1,363,707 | 1,396,507 |
| Total General Fund Transfers | | 2,894,143 | 3,005,148 | 3,948,452 | 2,128,909 | 2,912,812 |

General Fund Resources

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | 1000 - Revenue from Local Sources | | |
| 4,196,715 | 4,357,097 | 4,544,899 | 4,750,000 | | 1111 - Current Year's Taxes | 5,232,000 | |
| 107,155 | 89,405 | 128,625 | - | | 1112 - Prior Year's Taxes | - | |
| 21,770 | 1,841 | 10,699 | - | | 1113 - County Tax Sales for Back Taxes | - | |
| - | 1,227 | 243 | - | | 1114 - Payment In Lieu of Taxes | - | |
| 35,840 | 35,184 | 58,526 | 30,000 | | 1312 - Tuition From Other Oregon District | 30,000 | |
| 117,392 | 39,230 | 34,768 | 30,000 | | 1415 - Transportation Fees In-District | 30,000 | |
| 286,747 | 512,348 | 486,786 | 442,850 | | 1510 - Interest On Investments | 172,200 | |
| 21,136 | 17,353 | 24,958 | 28,500 | | 1710 - Admissions | 28,500 | |
| 25,279 | 27,600 | 27,061 | 27,500 | | 1910 - Rentals | 5,000 | |
| 100 | - | - | - | | 1920 - Donations/Contributions | - | |
| 139,402 | 189,196 | 192,610 | 300,000 | | 1980 - Fees Charged to Grants | 400,000 | |
| 21,814 | 28,879 | 46,401 | 20,000 | | 1990 - Miscellaneous Revenue - Other | 20,000 | |
| 50,551 | 36,835 | 61,583 | 55,000 | | 1991 - Miscellaneous Revenue - Instruction Services | 55,000 | |
| 63,234 | 109,018 | 119,456 | 100,000 | | 1992 - Miscellaneous Revenue - Support Services | 10,000 | |
| 40 | 3,734 | - | - | | 1993 - Miscellaneous Revenue - Community Service | - | |
| 5,084 | 5,487 | 4,885 | 5,000 | | 1994 - Fingerprinting Charges | 5,000 | |
| 60,560 | 21,044 | 12,863 | 24,000 | | 1995 - Medicaid Revenues | 24,000 | |
| 4,905 | 5,510 | 10,220 | 12,000 | | 1997 - Pay to Play Fees | 12,000 | |
| 1,142,565 | 1,187,997 | 1,246,870 | 1,363,707 | | 1999 - PERS UAL | 1,396,507 | |
| 6,300,290 | 6,668,985 | 7,011,452 | 7,188,557 | | Total Object 1000: | 7,420,207 | |
| | | | | | 2000 - Revenue From Intermediate Sources | | |
| 91,301 | 103,656 | 138,043 | 45,000 | | 2101 - County School Fund | 95,000 | |
| | | | | | 3000 - Revenue From State Sources | | |
| 26,449,398 | 27,074,526 | 28,602,035 | 28,690,660 | | 3101 - State School Fund - General Support | 27,060,715 | |
| 254,311 | 264,331 | 230,300 | 282,400 | | 3103 - Common School Fund | 295,271 | |
| 26,703,709 | 27,338,856 | 28,832,335 | 28,973,060 | | Total Object 3000: | 27,355,986 | |
| | | | | | 4000 - Revenue From Federal Sources | | |
| 4,484 | 5,171 | 6,663 | 5,000 | | 4201 - Transportation Fees for Foster Children | - | |
| 30,403 | 29,496 | 47,467 | 52,000 | | 4300 - Federal Revenue Direct From The Feds - Re | 52,000 | |
| 3,127 | - | - | - | | 4711 - Carl Perkins Grant | - | |
| 2,727,674 | 3,255,142 | 3,045,327 | 2,858,000 | | 4802 - Impact Aid Revenues | 2,950,000 | |
| 2,765,687 | 3,289,809 | 3,099,456 | 2,915,000 | | Total Object 4000: | 3,002,000 | |
| | | | | | 5000 - Other Sources | | |
| 6,364,296 | 7,517,379 | 8,850,863 | 8,850,863 | | 5400 - Beginning Fund Balance | 9,312,418 | |
| 42,225,283 | 44,918,686 | 47,932,149 | 47,972,480 | | Total Fund 100: | 47,185,611 | |

General Fund Requirements - By Function

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 4,266,494 | 4,411,361 | 4,588,948 | 4,884,209 | 89.09 | 0100 - Salaries | 4,382,994 | 76.28 |
| 2,393,234 | 2,463,359 | 2,716,687 | 3,013,520 | | 0200 - Associated Payroll Costs | 2,536,290 | |
| 71,298 | 84,193 | 59,981 | 53,175 | | 0300 - Purchased Services | 53,175 | |
| 80,497 | 84,014 | 68,423 | 184,385 | | 0400 - Supplies and Materials | 248,222 | |
| 5,638 | - | 10,588 | 10,500 | | 0600 - Other Objects | 11,200 | |
| 6,817,160 | 7,042,927 | 7,444,626 | 8,145,789 | 89.09 | Total Function 1111: | 7,231,881 | 76.28 |
| | | | | | <u>1121 - Middle/Junior High Programs</u> | | |
| 1,708,207 | 1,715,997 | 1,748,907 | 1,846,678 | 30.72 | 0100 - Salaries | 1,899,019 | 30.80 |
| 978,787 | 955,924 | 1,026,965 | 1,194,199 | | 0200 - Associated Payroll Costs | 1,133,929 | |
| 19,025 | 21,266 | 21,583 | 22,000 | | 0300 - Purchased Services | 21,000 | |
| 52,197 | 62,607 | 50,599 | 125,442 | | 0400 - Supplies and Materials | 96,926 | |
| 275 | 8,014 | 6,132 | 6,000 | | 0600 - Other Objects | 6,300 | |
| 2,758,491 | 2,763,807 | 2,854,186 | 3,194,319 | 30.72 | Total Function 1121: | 3,157,174 | 30.80 |
| | | | | | <u>1122 - Middle/Junior High Extracurricular</u> | | |
| 118,904 | 101,453 | 111,301 | 129,226 | 3.68 | 0100 - Salaries | 136,772 | 3.68 |
| 38,959 | 38,351 | 48,796 | 44,908 | | 0200 - Associated Payroll Costs | 43,817 | |
| 8,372 | 13,471 | 13,201 | 17,150 | | 0300 - Purchased Services | 17,150 | |
| 4,249 | 11,588 | 9,765 | 33,425 | | 0400 - Supplies and Materials | 21,597 | |
| 1,006 | 1,003 | 1,095 | 1,000 | | 0600 - Other Objects | 1,000 | |
| 171,490 | 165,866 | 184,158 | 225,709 | 3.68 | Total Function 1122: | 220,336 | 3.68 |
| | | | | | <u>1131 - High School Programs</u> | | |
| 1,829,594 | 1,882,080 | 1,886,862 | 1,958,112 | 30.64 | 0100 - Salaries | 1,903,929 | 29.14 |
| 931,096 | 1,014,389 | 1,057,855 | 1,174,511 | | 0200 - Associated Payroll Costs | 1,039,628 | |
| 45,496 | 42,791 | 36,264 | 88,000 | | 0300 - Purchased Services | 90,000 | |
| 44,706 | 50,906 | 36,079 | 56,120 | | 0400 - Supplies and Materials | 149,957 | |
| 5,763 | - | - | - | | 0500 - Capital Outlay | - | |
| 1,748 | 1,255 | 4,468 | 4,865 | | 0600 - Other Objects | 4,865 | |
| 2,858,403 | 2,991,421 | 3,021,528 | 3,281,608 | 30.64 | Total Function 1131: | 3,188,379 | 29.14 |
| | | | | | <u>1132 - High School Extracurricular</u> | | |
| 320,485 | 326,432 | 330,002 | 267,982 | 4.04 | 0100 - Salaries | 274,011 | 4.04 |
| 119,636 | 114,182 | 129,156 | 91,618 | | 0200 - Associated Payroll Costs | 89,868 | |
| 59,944 | 70,694 | 71,653 | 74,810 | | 0300 - Purchased Services | 74,797 | |
| 28,237 | 19,954 | 20,934 | 29,740 | | 0400 - Supplies and Materials | 29,740 | |
| 8,985 | 7,889 | 6,625 | 6,250 | | 0600 - Other Objects | 6,250 | |
| 537,287 | 539,150 | 558,369 | 470,400 | 4.04 | Total Function 1132: | 474,666 | 4.04 |
| | | | | | <u>1210 - Programs for The Talented and Gifted</u> | | |
| 34,559 | 37,385 | 39,117 | 39,899 | 0.50 | 0100 - Salaries | 40,897 | 0.50 |
| 20,901 | 22,329 | 24,704 | 25,716 | | 0200 - Associated Payroll Costs | 24,724 | |
| 116 | 1,583 | 427 | 300 | | 0300 - Purchased Services | 300 | |
| 3,196 | - | 3,722 | 5,400 | | 0400 - Supplies and Materials | 5,400 | |
| 58,772 | 61,297 | 67,970 | 71,315 | 0.50 | Total Function 1210: | 71,321 | 0.50 |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| 943,238 | 899,634 | 925,999 | 1,030,086 | 30.03 | 0100 - Salaries | 1,069,317 | 30.03 |
| 600,092 | 580,204 | 638,531 | 743,998 | | 0200 - Associated Payroll Costs | 781,683 | |
| - | - | 4,852 | 50,000 | | 0300 - Purchased Services | 50,000 | |
| 2,911 | 6,484 | 8,365 | 8,700 | | 0400 - Supplies and Materials | 8,700 | |

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Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| 1,546,241 | 1,486,322 | 1,577,746 | 1,832,784 | 30.03 | Total Function 1220: | 1,909,700 | 30.03 |
| | | | | | <u>1221 - Learning Center - Structured and Intensive</u> | | |
| 376 | - | - | - | | 0100 - Salaries | - | |
| 49 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 424 | - | - | - | | Total Function 1221: | - | |
| | | | | | <u>1223 - Community Transition Center</u> | | |
| 109,145 | 106,287 | 101,360 | 118,428 | 2.31 | 0100 - Salaries | 119,432 | 2.31 |
| 44,783 | 49,316 | 64,581 | 78,460 | | 0200 - Associated Payroll Costs | 78,313 | |
| 1,699 | 1,661 | 1,657 | 1,000 | | 0300 - Purchased Services | 1,000 | |
| - | - | 253 | 300 | | 0400 - Supplies and Materials | 300 | |
| 40,406 | 39,663 | 43,940 | 44,500 | | 0600 - Other Objects | 46,030 | |
| 196,033 | 196,926 | 211,791 | 242,688 | 2.31 | Total Function 1223: | 245,075 | 2.31 |
| | | | | | <u>1227 - Extended School Year Programs</u> | | |
| 19,852 | 19,986 | 24,731 | 22,000 | | 0100 - Salaries | 22,000 | |
| 6,745 | 6,574 | 9,956 | 8,415 | | 0200 - Associated Payroll Costs | 7,742 | |
| 360 | 137 | 150 | 150 | | 0400 - Supplies and Materials | 150 | |
| 26,956 | 26,697 | 34,837 | 30,565 | | Total Function 1227: | 29,892 | |
| | | | | | <u>1229 - Behavioral Program</u> | | |
| 317,229 | 425,243 | 449,433 | 493,939 | 14.59 | 0100 - Salaries | 488,722 | 14.59 |
| 154,109 | 209,055 | 259,073 | 308,083 | | 0200 - Associated Payroll Costs | 298,472 | |
| 189 | - | - | - | | 0300 - Purchased Services | 1,155 | |
| 1,208 | 1,056 | 58 | 3,800 | | 0400 - Supplies and Materials | 3,800 | |
| 472,733 | 635,355 | 708,564 | 805,822 | 14.59 | Total Function 1229: | 792,149 | 14.59 |
| | | | | | <u>1250 - Special Education Program</u> | | |
| 985,246 | 1,055,755 | 1,005,002 | 1,084,152 | 26.25 | 0100 - Salaries | 1,146,270 | 26.25 |
| 565,978 | 575,753 | 558,772 | 678,587 | | 0200 - Associated Payroll Costs | 685,887 | |
| 750 | 147 | - | - | | 0300 - Purchased Services | - | |
| 10,846 | 5,473 | 8,536 | 9,000 | | 0400 - Supplies and Materials | 9,150 | |
| 1,562,820 | 1,637,127 | 1,572,311 | 1,771,739 | 26.25 | Total Function 1250: | 1,841,307 | 26.25 |
| | | | | | <u>1283 - Alternative Education Program</u> | | |
| 340,082 | 306,462 | 286,867 | 294,032 | 6.09 | 0100 - Salaries | 532,206 | 7.44 |
| 185,277 | 191,853 | 206,600 | 225,835 | | 0200 - Associated Payroll Costs | 343,248 | |
| 94,093 | 71,466 | 59,922 | 85,975 | | 0300 - Purchased Services | 64,015 | |
| 20,418 | 21,246 | 16,846 | 29,756 | | 0400 - Supplies and Materials | 32,520 | |
| - | 2,424 | 2,201 | 3,000 | | 0600 - Other Objects | 2,000 | |
| 639,870 | 593,451 | 572,437 | 638,598 | 6.09 | Total Function 1283: | 973,989 | 7.44 |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| 698,990 | 772,705 | 698,368 | 759,294 | 17.59 | 0100 - Salaries | 975,304 | 20.91 |
| 430,555 | 439,639 | 463,137 | 556,050 | | 0200 - Associated Payroll Costs | 743,656 | |
| - | - | - | - | | 0300 - Purchased Services | 50,000 | |
| 5,084 | 2,279 | 3,366 | 6,050 | | 0400 - Supplies and Materials | 59,350 | |
| 1,134,629 | 1,214,623 | 1,164,871 | 1,321,394 | 17.59 | Total Function 1291: | 1,828,310 | 20.91 |
| | | | | | <u>1460 - Special Programs, Summer School</u> | | |
| 1,200 | - | - | - | | 0100 - Salaries | - | |
| 406 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 1,606 | - | - | - | | Total Function 1460: | - | |
| 18,782,917 | 19,354,968 | 19,973,393 | 22,032,730 | 255.55 | Total Function 1000: | 21,964,179 | 245.97 |

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Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2112 - Attendance Services</u> | | |
| 32,786 | 38,598 | 38,961 | 39,828 | 1.00 | 0100 - Salaries | 42,817 | 1.00 |
| 25,704 | 27,547 | 30,458 | 31,727 | | 0200 - Associated Payroll Costs | 32,607 | |
| 58,490 | 66,145 | 69,419 | 71,555 | 1.00 | Total Function 2112: | 75,424 | 1.00 |
| | | | | | <u>2114 - Student Accounting Services</u> | | |
| 128,765 | 135,490 | 112,685 | 129,677 | 3.34 | 0100 - Salaries | 142,942 | 3.34 |
| 76,736 | 85,498 | 74,456 | 107,963 | | 0200 - Associated Payroll Costs | 94,756 | |
| 900 | 1,428 | - | 1,000 | | 0400 - Supplies and Materials | 1,000 | |
| 206,402 | 222,417 | 187,141 | 238,640 | 3.34 | Total Function 2114: | 238,698 | 3.34 |
| | | | | | <u>2115 - Student Safety Services</u> | | |
| 90,927 | 103,691 | 111,649 | 177,000 | | 0300 - Purchased Services | 144,000 | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 466,040 | 559,030 | 593,964 | 617,579 | 9.29 | 0100 - Salaries | 194,077 | 3.13 |
| 250,015 | 307,735 | 366,086 | 382,116 | | 0200 - Associated Payroll Costs | 122,662 | |
| 1,952 | 101 | 1,507 | 2,000 | | 0300 - Purchased Services | 2,000 | |
| 1,612 | 1,440 | 8,446 | 9,100 | | 0400 - Supplies and Materials | 9,100 | |
| 719,619 | 868,306 | 970,002 | 1,010,795 | 9.29 | Total Function 2122: | 327,839 | 3.13 |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 83,652 | 95,760 | 99,824 | 103,291 | 1.88 | 0100 - Salaries | 104,135 | 1.88 |
| 54,924 | 54,274 | 58,055 | 62,307 | | 0200 - Associated Payroll Costs | 60,944 | |
| 1,137 | 1,508 | 664 | 2,235 | | 0300 - Purchased Services | 2,435 | |
| 13,310 | 10,966 | 14,339 | 15,615 | | 0400 - Supplies and Materials | 17,595 | |
| 239 | 259 | 609 | 150 | | 0600 - Other Objects | 300 | |
| 153,261 | 162,767 | 173,490 | 183,598 | 1.88 | Total Function 2130: | 185,409 | 1.88 |
| | | | | | <u>2150 - Speech Pathology & Audiology Services</u> | | |
| - | 30,613 | 34,255 | 33,665 | 0.88 | 0100 - Salaries | - | |
| - | 27,578 | 31,101 | 31,271 | | 0200 - Associated Payroll Costs | - | |
| - | 58,192 | 65,356 | 64,936 | 0.88 | Total Function 2150: | - | |
| | | | | | <u>2160 - Other Student Treatment Services</u> | | |
| 73,262 | 74,509 | 82,300 | 81,000 | | 0300 - Purchased Services | 85,000 | |
| | | | | | <u>2190 - Service Direction, Student Support Services</u> | | |
| 127,776 | 137,457 | 140,086 | 142,767 | 1.00 | 0100 - Salaries | 186,461 | 2.00 |
| 70,035 | 75,784 | 84,512 | 85,190 | | 0200 - Associated Payroll Costs | 108,034 | |
| 47,472 | 41,779 | 42,947 | 48,870 | | 0300 - Purchased Services | 1,500 | |
| 2,520 | 1,656 | 4,305 | 1,600 | | 0400 - Supplies and Materials | 1,600 | |
| 1,045 | 1,055 | 1,055 | 1,130 | | 0600 - Other Objects | 1,130 | |
| 248,847 | 257,730 | 272,906 | 279,557 | 1.00 | Total Function 2190: | 298,725 | 2.00 |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 218,173 | 224,560 | 356,799 | 373,624 | 3.70 | 0100 - Salaries | 451,968 | 4.95 |
| 121,657 | 125,006 | 213,494 | 223,915 | | 0200 - Associated Payroll Costs | 270,769 | |
| 1,605 | 181 | 477 | 1,700 | | 0300 - Purchased Services | 1,700 | |
| 5,568 | 6,525 | 8,830 | 7,550 | | 0400 - Supplies and Materials | 7,550 | |
| 1,399 | 5,804 | 1,294 | 1,500 | | 0600 - Other Objects | 1,500 | |
| 348,401 | 362,076 | 580,894 | 608,289 | 3.70 | Total Function 2211: | 733,487 | 4.95 |

Continue on Next Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | <u>2220 - Educational Media Services</u> | | |
| 213,539 | 214,395 | 217,507 | 228,756 | 6.69 | 0100 - Salaries | 240,751 | 6.72 |
| 153,118 | 155,597 | 170,057 | 177,797 | | 0200 - Associated Payroll Costs | 179,903 | |
| - | - | - | - | | 0300 - Purchased Services | 1,155 | |
| 31,346 | 26,866 | 21,869 | 35,540 | | 0400 - Supplies and Materials | 42,830 | |
| 237 | 119 | 170 | 225 | | 0600 - Other Objects | 475 | |
| 398,240 | 396,976 | 409,603 | 442,318 | 6.69 | Total Function 2220: | 465,114 | 6.72 |
| | | | | | <u>2230 - Assessment & Testing</u> | | |
| 62,658 | 61,728 | 59,030 | 75,000 | | 0100 - Salaries | 65,000 | |
| 7,152 | 8,804 | 10,785 | 24,189 | | 0200 - Associated Payroll Costs | 18,975 | |
| 2,208 | 4,452 | 2,885 | 8,770 | | 0400 - Supplies and Materials | 8,770 | |
| 72,018 | 74,984 | 72,701 | 107,959 | | Total Function 2230: | 92,745 | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 19,522 | 17,916 | 14,515 | 15,243 | | 0100 - Salaries | 13,743 | |
| 33,683 | 48,354 | 37,265 | 49,916 | | 0200 - Associated Payroll Costs | 49,102 | |
| 23,038 | 3,525 | 10,026 | 45,656 | | 0300 - Purchased Services | 37,388 | |
| 14,246 | 13,079 | 13,995 | 15,000 | | 0400 - Supplies and Materials | 15,000 | |
| 90,489 | 82,874 | 75,801 | 125,815 | | Total Function 2240: | 115,233 | |
| | | | | | <u>2244 - Adminstration Staff Development</u> | | |
| 39,785 | 27,010 | 12,962 | 36,000 | | 0200 - Associated Payroll Costs | 25,000 | |
| | | | | | <u>2310 - Board of Education Services</u> | | |
| 145,506 | 146,758 | 151,111 | 162,000 | | 0300 - Purchased Services | 161,500 | |
| 1,734 | 3,527 | 1,305 | 2,500 | | 0400 - Supplies and Materials | 2,500 | |
| 7,068 | 7,968 | 8,161 | 10,400 | | 0600 - Other Objects | 9,000 | |
| 154,308 | 158,254 | 160,577 | 174,900 | | Total Function 2310: | 173,000 | |
| | | | | | <u>2321 - Office of The Superintendent Services</u> | | |
| 260,012 | 282,225 | 283,870 | 286,272 | 2.00 | 0100 - Salaries | 262,376 | 2.00 |
| 100,095 | 129,282 | 157,795 | 155,109 | | 0200 - Associated Payroll Costs | 159,039 | |
| 49,789 | 20,262 | 17,187 | 20,070 | | 0300 - Purchased Services | 70,000 | |
| 5,912 | 5,250 | 4,179 | 7,700 | | 0400 - Supplies and Materials | 7,700 | |
| 1,148 | 1,140 | 1,055 | 2,500 | | 0600 - Other Objects | 2,500 | |
| 416,956 | 438,160 | 464,087 | 471,651 | 2.00 | Total Function 2321: | 501,615 | 2.00 |
| | | | | | <u>2329 - Other Executive Administration Services</u> | | |
| 47,747 | 26,716 | 25,364 | 29,540 | | 0300 - Purchased Services | 29,540 | |
| 8,865 | 3,788 | 4,820 | 6,500 | | 0400 - Supplies and Materials | 6,300 | |
| 56,612 | 30,504 | 30,184 | 36,040 | | Total Function 2329: | 35,840 | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 1,547,479 | 1,600,503 | 1,660,446 | 1,835,138 | 25.00 | 0100 - Salaries | 1,926,329 | 24.50 |
| 846,219 | 858,368 | 979,041 | 1,184,835 | | 0200 - Associated Payroll Costs | 1,189,820 | |
| 73,959 | 58,776 | 107,238 | 73,059 | | 0300 - Purchased Services | 114,512 | |
| 74,796 | 98,586 | 98,115 | 116,436 | | 0400 - Supplies and Materials | 78,645 | |
| 11,132 | 9,220 | 11,115 | 10,345 | | 0600 - Other Objects | 9,150 | |
| 2,553,585 | 2,625,453 | 2,855,954 | 3,219,813 | 25.00 | Total Function 2410: | 3,318,456 | 24.50 |
| | | | | | <u>2520 - Fiscal Services</u> | | |
| 292,379 | 331,538 | 348,067 | 441,510 | 5.00 | 0100 - Salaries | 409,517 | 5.00 |
| 143,739 | 209,432 | 194,161 | 254,816 | | 0200 - Associated Payroll Costs | 260,088 | |
| 35,735 | 48,368 | 100,063 | 55,700 | | 0300 - Purchased Services | 89,300 | |
| 57,668 | 36,997 | 65,766 | 53,150 | | 0400 - Supplies and Materials | 34,250 | |
| 2,275 | 6,475 | 4,232 | 4,000 | | 0600 - Other Objects | 4,000 | |
| 531,795 | 632,810 | 712,289 | 809,176 | 5.00 | Total Function 2520: | 797,155 | 5.00 |

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | <u>2528 - Risk Management Services</u> | | |
| 73,118 | 75,572 | 75,393 | 85,500 | | 0600 - Other Objects | 113,400 | |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 965,814 | 1,018,562 | 1,025,067 | 1,079,210 | 22.43 | 0100 - Salaries | 1,126,406 | 22.43 |
| 599,433 | 663,471 | 712,682 | 797,849 | | 0200 - Associated Payroll Costs | 814,793 | |
| 708,691 | 715,382 | 657,280 | 726,870 | | 0300 - Purchased Services | 718,120 | |
| 107,985 | 110,958 | 114,627 | 117,670 | | 0400 - Supplies and Materials | 118,170 | |
| 6,100 | - | - | - | | 0500 - Capital Outlay | - | |
| 147,196 | 137,743 | 150,614 | 174,150 | | 0600 - Other Objects | 206,050 | |
| 2,535,219 | 2,646,117 | 2,660,271 | 2,895,749 | 22.43 | Total Function 2542: | 2,983,539 | 22.43 |
| | | | | | <u>2543 - Grounds Services</u> | | |
| 59,057 | 31,850 | 41,192 | 52,583 | 1.00 | 0100 - Salaries | 60,087 | 1.00 |
| 36,314 | 11,826 | 14,685 | 38,035 | | 0200 - Associated Payroll Costs | 40,817 | |
| 15,858 | 14,241 | 15,601 | 23,160 | | 0300 - Purchased Services | 22,160 | |
| 27,658 | 22,136 | 30,445 | 38,000 | | 0400 - Supplies and Materials | 38,000 | |
| - | - | - | 150 | | 0600 - Other Objects | 150 | |
| 138,887 | 80,053 | 101,923 | 151,928 | 1.00 | Total Function 2543: | 161,214 | 1.00 |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 475,637 | 470,161 | 471,011 | 565,621 | 8.20 | 0100 - Salaries | 468,019 | 7.50 |
| 281,057 | 293,587 | 285,343 | 357,927 | | 0200 - Associated Payroll Costs | 290,613 | |
| 52,957 | 66,683 | 86,381 | 72,050 | | 0300 - Purchased Services | 74,240 | |
| 124,245 | 162,100 | 162,896 | 149,960 | | 0400 - Supplies and Materials | 152,960 | |
| - | - | 1,050 | - | | 0500 - Capital Outlay | - | |
| 7,195 | 7,413 | 6,847 | 9,600 | | 0600 - Other Objects | 9,500 | |
| 941,090 | 999,945 | 1,013,528 | 1,155,158 | 8.20 | Total Function 2544: | 995,332 | 7.50 |
| | | | | | <u>2546 - Security Services</u> | | |
| 4,578 | 4,578 | 4,265 | 4,700 | | 0300 - Purchased Services | 4,700 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 958,824 | 1,003,585 | 1,088,113 | 1,131,059 | 28.83 | 0100 - Salaries | 1,286,775 | 32.33 |
| 695,018 | 770,503 | 776,520 | 940,774 | | 0200 - Associated Payroll Costs | 949,991 | |
| 49,184 | 49,623 | 58,670 | 55,250 | | 0300 - Purchased Services | 55,100 | |
| 271,976 | 253,098 | 213,105 | 274,042 | | 0400 - Supplies and Materials | 294,250 | |
| 27,998 | 31,877 | 33,417 | 38,000 | | 0600 - Other Objects | 47,500 | |
| 2,003,000 | 2,108,686 | 2,169,824 | 2,439,125 | 28.83 | Total Function 2552: | 2,633,616 | 32.33 |
| | | | | | <u>2572 - Purchasing Services</u> | | |
| 15,211 | 16,281 | 17,821 | 17,451 | 0.33 | 0100 - Salaries | 18,079 | 0.33 |
| 10,102 | 10,618 | 12,031 | 12,137 | | 0200 - Associated Payroll Costs | 12,351 | |
| 6,556 | 1,733 | 11,580 | 2,500 | | 0400 - Supplies and Materials | 2,500 | |
| 31,870 | 28,633 | 41,433 | 32,088 | 0.33 | Total Function 2572: | 32,930 | 0.33 |
| | | | | | <u>2573 - Warehousing & Distributing Services</u> | | |
| 13,245 | 13,663 | 13,967 | 13,946 | 0.38 | 0100 - Salaries | 14,516 | 0.38 |
| 10,363 | 11,117 | 11,737 | 11,902 | | 0200 - Associated Payroll Costs | 12,288 | |
| 23,608 | 24,780 | 25,703 | 25,848 | 0.38 | Total Function 2573: | 26,804 | 0.38 |
| | | | | | <u>2574 - Printing/Copying Services</u> | | |
| 6,995 | - | 3,082 | 5,000 | | 0300 - Purchased Services | - | |
| 995 | 310 | 473 | 1,000 | | 0400 - Supplies and Materials | - | |
| 7,990 | 310 | 3,554 | 6,000 | | Total Function 2574: | - | |
| | | | | | <u>2626 - Grant Writing Services</u> | | |
| 20,891 | 9,456 | 4,703 | 12,000 | | 0300 - Purchased Services | 12,000 | |

Continue on Next Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | <u>2633 - Public Information Services</u> | | |
| 40,195 | 27,836 | 51,152 | 34,100 | | 0300 - Purchased Services | 22,100 | |
| - | 31 | - | - | | 0400 - Supplies and Materials | - | |
| 40,195 | 27,867 | 51,152 | 34,100 | | Total Function 2633: | 22,100 | |
| | | | | | <u>2640 - Staff Services</u> | | |
| 270,338 | 299,931 | 422,350 | 355,193 | 4.50 | 0100 - Salaries | 373,487 | 4.50 |
| 119,455 | 138,829 | 214,572 | 221,303 | | 0200 - Associated Payroll Costs | 205,695 | |
| 19,765 | 22,311 | 24,185 | 25,000 | | 0300 - Purchased Services | 32,000 | |
| 47,070 | 46,663 | 56,571 | 73,500 | | 0400 - Supplies and Materials | 73,500 | |
| 1,553 | 1,800 | 2,504 | 2,500 | | 0600 - Other Objects | 2,500 | |
| 458,180 | 509,534 | 720,181 | 677,496 | 4.50 | Total Function 2640: | 687,182 | 4.50 |
| | | | | | <u>2642 - Recruitment and Placement Services</u> | | |
| 2,991 | 4,235 | 2,522 | 11,000 | | 0300 - Purchased Services | 11,000 | |
| 378 | 1,638 | 1,086 | 2,000 | | 0400 - Supplies and Materials | 2,000 | |
| 6,180 | 6,010 | 8,208 | 16,500 | | 0600 - Other Objects | 9,500 | |
| 9,549 | 11,883 | 11,815 | 29,500 | | Total Function 2642: | 22,500 | |
| | | | | | <u>2645 - Health Services - Staff</u> | | |
| 1,525 | 3,001 | 1,667 | 2,000 | | 0300 - Purchased Services | 4,000 | |
| | | | | | <u>2660 - Technology Services</u> | | |
| 101,050 | 108,012 | 118,169 | 120,461 | 1.00 | 0100 - Salaries | 154,672 | 2.00 |
| 60,402 | 64,567 | 74,758 | 75,441 | | 0200 - Associated Payroll Costs | 100,685 | |
| 43,119 | 1,386 | 2,136 | 7,410 | | 0300 - Purchased Services | 7,410 | |
| 90,553 | 96,765 | 97,471 | 129,265 | | 0400 - Supplies and Materials | 137,138 | |
| - | 23,928 | - | - | | 0500 - Capital Outlay | - | |
| - | - | 300 | 300 | | 0600 - Other Objects | 300 | |
| 295,123 | 294,658 | 292,835 | 332,877 | 1.00 | Total Function 2660: | 400,205 | 2.00 |
| | | | | | <u>2669 - Telecommunication Services</u> | | |
| 137,565 | 139,843 | 122,122 | 118,862 | | 0300 - Purchased Services | 134,042 | |
| | | | | | <u>2680 - Interpretation and Translation</u> | | |
| - | 4,437 | 4,233 | 6,000 | | 0300 - Purchased Services | 6,000 | |
| | | | | | <u>2700 - Supplemental Retirement Program</u> | | |
| 60,283 | 58,458 | 51,266 | 43,140 | | 0100 - Salaries | 48,859 | |
| 4,665 | 6,655 | 4,458 | 5,321 | | 0200 - Associated Payroll Costs | 4,153 | |
| 64,948 | 65,113 | 55,724 | 48,461 | | Total Function 2700: | 53,012 | |
| 13,000,334 | 13,677,321 | 14,667,640 | 16,196,434 | 126.44 | Total Function 2000: | 15,905,316 | 124.98 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3320 - Community Recreation Services</u> | | |
| 30,000 | 30,000 | 30,000 | 30,000 | | 0300 - Purchased Services | 30,000 | |
| | | | | | <u>3330 - Civic Services</u> | | |
| - | - | 18 | - | | 0100 - Salaries | 3,004 | 0.06 |
| - | - | 7 | - | | 0200 - Associated Payroll Costs | 2,191 | |
| 374 | 367 | 222 | 400 | | 0300 - Purchased Services | - | |
| 136 | 20 | - | 100 | | 0400 - Supplies and Materials | 100 | |
| 510 | 387 | 247 | 500 | | Total Function 3330: | 5,295 | 0.06 |
| 30,510 | 30,387 | 30,247 | 30,500 | | Total Function 3000: | 35,295 | 0.06 |
| | | | | | 5000 - Other Uses | | |
| | | | | | <u>5201 - Transfer to General Sub Funds</u> | | |
| 1,584,900 | 1,717,257 | 2,267,276 | 455,690 | | 0700 - Transfers | 1,211,467 | |
| | | | | | <u>5202 - Transfer to Special Revenues</u> | | |
| 166,678 | 99,894 | 434,305 | 309,512 | | 0700 - Transfers | 304,838 | |

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| 1,142,565 | 1,187,997 | 1,246,870 | 1,363,707 | | <u>5203 - Transfer to Debt Service</u> | | |
| 2,894,143 | 3,005,148 | 3,948,452 | 2,128,909 | | 0700 - Transfers | 1,396,507 | |
| | | | | | Total Function 5000: | 2,912,812 | |
| | | | | | 6000 - Contingencies | | |
| | | | | | <u>6110 - Operating Contingency</u> | | |
| - | - | - | 570,000 | | 0800 - Other Uses of Funds | 300,000 | |
| - | - | - | 570,000 | | Total Function 6000: | 300,000 | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 7,517,379 | 8,850,863 | 9,312,418 | 7,013,907 | | 0800 - Other Uses of Funds | 6,068,009 | |
| 7,517,379 | 8,850,863 | 9,312,418 | 7,013,907 | | Total Function 7000: | 6,068,009 | |
| 42,225,283 | 44,918,686 | 47,932,149 | 47,972,480 | 381.99 | Total Fund 100: | 47,185,611 | 371.02 |

General Fund Requirements - By Object

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | 0100 - Salaries | | |
| 9,545,135 | 9,972,492 | 10,297,977 | 10,694,241 | 175.10 | 0111 - Licensed Salaries | 10,334,797 | 162.10 |
| 4,566,925 | 4,711,831 | 4,689,935 | 5,274,759 | 168.61 | 0112 - Classified Salaries | 5,524,935 | 170.72 |
| 1,832,649 | 1,886,218 | 1,904,651 | 2,142,741 | 17.85 | 0113 - Administrators | 2,190,478 | 17.85 |
| 553,501 | 631,517 | 864,331 | 911,719 | 12.00 | 0114 - Managerial - Classified | 860,120 | 12.00 |
| 60,283 | 58,458 | 51,266 | 43,140 | | 0116 - Early Retirement Stipend | 48,859 | |
| 383,557 | 367,676 | 339,769 | 427,607 | | 0121 - Substitute - Licensed Salaries | 397,728 | |
| 240,129 | 293,142 | 275,895 | 209,230 | | 0122 - Substitute - Classified Salaries | 275,723 | |
| 157,725 | 162,182 | 161,597 | 115,195 | | 0130 - Overtime Salary | 155,284 | |
| 359,133 | 345,233 | 351,991 | 375,708 | 7.72 | 0131 - Extended Responsibility Salaries | 389,283 | 7.72 |
| 37,911 | 39,127 | 43,360 | 37,936 | 0.72 | 0132 - Extra Days Salaries | 38,611 | 0.63 |
| 4,860 | 5,350 | 6,560 | 21,500 | | 0133 - Events Pay | 21,500 | |
| 11,750 | 11,675 | 11,457 | 11,850 | | 0134 - Incentive Pay | 11,600 | |
| 85,683 | 98,429 | 140,521 | 143,825 | | 0140 - Other Stipends | 86,375 | |
| 226,600 | 227,768 | 266,570 | 219,600 | | 0155 - Opt-Out Insurance Incentive | 249,600 | |
| 18,065,842 | 18,811,097 | 19,405,880 | 20,629,051 | 381.99 | Total Object 0100: | 20,584,893 | 371.02 |
| | | | | | 0200 - Associated Payroll Costs | | |
| 992,791 | 974,823 | 1,221,859 | 1,250,927 | | 0211 - PERS Employer Contribution | 763,376 | |
| 958,665 | 972,847 | 1,008,915 | 1,185,506 | | 0212 - PERS Pick-Up Contribution | 1,188,400 | |
| 986,173 | 1,022,256 | 1,065,608 | 1,222,388 | | 0213 - PERS UAL Contribution | 1,223,297 | |
| 1,465,956 | 1,526,504 | 2,134,323 | 2,595,878 | | 0216 - OPSRP Employer Contribution | 2,275,297 | |
| (30,695) | 17,089 | 12,807 | - | | 0217 - Prior PERS Costs | - | |
| - | - | 169,608 | 143,450 | | 0218 - PERS Retiree Tier Contribution | 132,597 | |
| - | - | 4,639 | 13,541 | | 0219 - PERS Retiree OPSRP Contribution | - | |
| 1,330,346 | 1,382,938 | 1,429,003 | 1,580,247 | | 0220 - Social Security/Medicare (FICA) | 1,573,362 | |
| 161,518 | 340,525 | 194,209 | 158,993 | | 0231 - Workers' Comp | 240,651 | |
| 17,444 | 18,135 | 18,689 | 20,643 | | 0232 - Unemployment Compensation | 20,569 | |
| 4,196,035 | 4,366,993 | 4,361,493 | 5,144,167 | | 0241 - Medical Insurance | 5,312,984 | |
| 62,290 | 78,521 | 64,550 | 15,000 | | 0248 - 403(B) Employer Match | 12,000 | |
| 69,751 | 71,738 | 46,129 | 81,000 | | 0249 - Tuition Reimbursement | 70,000 | |
| 10,210,275 | 10,772,369 | 11,731,833 | 13,411,740 | | Total Object 0200: | 12,812,533 | |
| | | | | | 0300 - Purchased Services | | |
| 165,019 | 148,303 | 112,378 | 184,860 | | 0311 - Instruction Services | 161,550 | |
| 56,602 | 17,469 | 24,787 | 19,000 | | 0312 - Instructional Program Improvement Services | 69,000 | |
| 73,262 | 74,509 | 82,300 | 81,000 | | 0313 - Student Services | 85,000 | |
| 80,447 | 84,984 | 110,493 | 104,500 | | 0322 - Contract Maint & Repairs | 108,020 | |
| 179,755 | 154,885 | 155,516 | 164,675 | | 0323 - Printing Costs | 161,175 | |
| 24,273 | 48,216 | 23,123 | 19,029 | | 0324 - Rentals | 19,029 | |
| 462,114 | 448,547 | 409,501 | 454,300 | | 0325 - Electricity | 447,900 | |
| 120,909 | 131,377 | 132,108 | 128,000 | | 0326 - Fuel (Building Use) | 130,150 | |
| 68,376 | 68,531 | 75,418 | 85,100 | | 0327 - Water and Sewage | 86,350 | |
| 71,397 | 73,465 | 61,426 | 81,715 | | 0328 - Garbage Service | 75,615 | |
| 30,000 | 30,000 | 30,000 | 30,000 | | 0329 - Other Property Services | 30,000 | |
| - | - | 2,658 | 2,000 | | 0331 - Student Transportation | 1,700 | |
| 4,590 | 2,139 | 2,273 | 3,725 | | 0341 - In-District Travel | 8,085 | |
| 92,600 | 65,239 | 60,872 | 145,386 | | 0342 - Out-of-District Travel | 169,285 | |
| 11,870 | 13,000 | 15,533 | 16,900 | | 0343 - Student Out-of District Travel | 16,900 | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 100 - General Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| 30,671 | 27,714 | 37,423 | 36,832 | | 0351 - Telephone Services | 36,432 | |
| 13,908 | 13,863 | 17,464 | 15,950 | | 0353 - Postage | 15,650 | |
| 18,709 | 16,114 | 17,751 | 20,700 | | 0354 - Advertising | 20,700 | |
| 114,904 | 118,247 | 94,583 | 97,380 | | 0359 - Other Communication Services | 109,740 | |
| - | - | - | 2,500 | | 0374 - Other Tuition | 3,000 | |
| 32,450 | 33,860 | 41,692 | 37,500 | | 0381 - Audit Services | 37,500 | |
| 83,440 | 87,081 | 88,340 | 96,000 | | 0382 - General Legal Services | 96,000 | |
| 15,508 | 5,960 | 11,189 | 12,000 | | 0385 - Management Consultant Services | - | |
| 10,523 | 2,017 | 4,200 | - | | 0387 - Statistical Services | - | |
| - | 1,842 | - | 2,000 | | 0388 - Elections Services | 2,000 | |
| 266,471 | 259,461 | 377,264 | 383,990 | | 0389 - Oth Prof-Technical Svc/Non-Inst | 404,713 | |
| 2,027,798 | 1,926,825 | 1,988,291 | 2,225,042 | | Total Object 0300: | 2,295,494 | |
| | | | | | 0400 - Supplies and Materials | | |
| 447,875 | 501,053 | 519,620 | 761,705 | | 0410 - Consumable Supplies | 934,476 | |
| 168,439 | 173,684 | 134,624 | 181,500 | | 0411 - Fuel (Vehicles) | 196,500 | |
| 26,866 | 20,087 | 12,313 | 30,302 | | 0412 - Tires-Tire Reps-Batteries | 30,302 | |
| 6,702 | 9,239 | 12,926 | 15,000 | | 0417 - Awards/Incentives | 16,500 | |
| 51,562 | 58,964 | 44,752 | 56,200 | | 0418 - Food | 53,071 | |
| 11,643 | 10,920 | 7,388 | 13,090 | | 0419 - Uniforms | 13,088 | |
| 31,956 | 40,690 | 10,895 | 33,950 | | 0420 - Textbooks | 35,525 | |
| 17,293 | 15,807 | 13,286 | 19,725 | | 0430 - Library Books | 22,615 | |
| 1,918 | 1,476 | 1,576 | 2,550 | | 0440 - Periodicals | 3,185 | |
| 101,742 | 66,274 | 63,509 | 75,464 | | 0460 - Non-Consumable Products | 79,488 | |
| 202,480 | 185,598 | 252,506 | 264,705 | | 0470 - Software | 246,055 | |
| 83,668 | 91,964 | 90,810 | 106,575 | | 0480 - Non-Capital Tech Hardware | 86,465 | |
| 1,152,144 | 1,175,756 | 1,164,206 | 1,560,766 | | Total Object 0400: | 1,717,270 | |
| | | | | | 0500 - Capital Outlay | | |
| 11,863 | - | 1,050 | - | | 0541 - Fixed Asset Equipment | - | |
| - | 23,928 | - | - | | 0550 - Depreciable Technology | - | |
| 11,863 | 23,928 | 1,050 | - | | Total Object 0500: | - | |
| | | | | | 0600 - Other Objects | | |
| - | 624 | 93 | 500 | | 0621 - Regular Interest | 500 | |
| 46,842 | 57,315 | 65,229 | 67,815 | | 0640 - Dues & Fees | 65,620 | |
| 5,605 | 5,015 | 5,913 | 15,000 | | 0641 - Fingerprint Fees to State | 8,000 | |
| 61,899 | 64,183 | 63,676 | 72,100 | | 0651 - Liability Insurance | 98,825 | |
| 3,070 | 3,070 | 3,219 | 3,600 | | 0652 - Fidelity Bonds | 3,600 | |
| 187,515 | 181,165 | 197,436 | 227,400 | | 0653 - Property Insurance | 269,875 | |
| 502 | 1,667 | 514 | 2,150 | | 0670 - Govt Tax-License-Assessment | 2,150 | |
| 40,406 | 39,663 | 43,940 | 44,500 | | 0691 - Grant Match | 46,030 | |
| 345,839 | 352,701 | 380,019 | 433,065 | | Total Object 0600: | 494,600 | |
| | | | | | 0700 - Transfers | | |
| 2,894,143 | 3,005,148 | 3,948,452 | 2,128,909 | | 0710 - Transfer Out | 2,912,812 | |
| | | | | | 0800 - Other Uses of Funds | | |
| - | - | - | 570,000 | | 0810 - Planned Reserves | 300,000 | |
| 7,517,379 | 8,850,863 | 9,312,418 | 7,013,907 | | 0820 - Reserved for Next Year | 6,068,009 | |
| 7,517,379 | 8,850,863 | 9,312,418 | 7,583,907 | | Total Object 0800: | 6,368,009 | |
| 42,225,283 | 44,918,686 | 47,932,149 | 47,972,480 | 381.99 | Total Fund 100: | 47,185,611 | 371.02 |

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

General Fund by School

The district schools include three elementary schools, one middle school, two K-8 schools, one K-12 online school and two high schools.

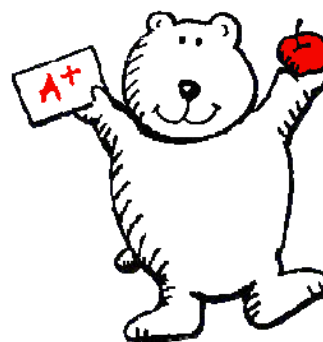
BUFF ELEMENTARY

Grades: K-5

375 SE Buff Street

Madras, OR 97741

Principal: Billie Jo White



Demographic Information

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

Special Education Data

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 35 | 35 | 30 | 28 | 41 | 38 |

Enrollment History and Projections

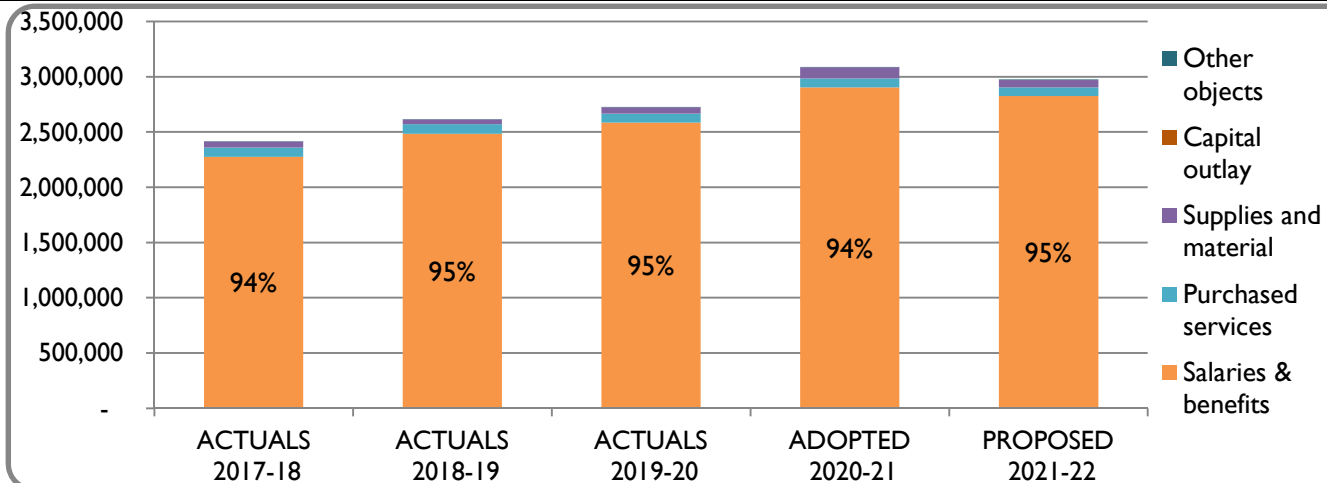
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 Projected |
|--|---------|---------|---------|---------|---------|---------|----------------------|
| | 370 | 329 | 317 | 319 | 308 | 289 | 302 |

School Performance Measures

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

School Spending

GENERAL FUND



| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 2,274,981 | 2,482,428 | 2,585,175 | 2,904,088 | 2,824,622 |
| Purchased services | 84,887 | 87,565 | 80,066 | 80,650 | 79,300 |
| Supplies and material | 53,230.0 | 43,444.0 | 59,090 | 99,811 | 66,555 |
| Capital outlay | - | - | - | - | - |
| Other objects | 729 | 862 | 3,620 | 3,920 | 4,225 |
| Total Requirements | 2,413,827 | 2,614,300 | 2,727,952 | 3,088,469 | 2,974,702 |

School Staffing

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Administration | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Certified | 14.50 | 16.00 | 17.00 | 18.00 | 15.00 |
| Classified | 6.25 | 7.63 | 7.63 | 7.63 | 6.44 |
| Certified - SPED | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| Classified - SPED | 8.23 | 8.94 | 8.94 | 8.94 | 8.94 |
| Classified - Custodial | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Certified - Extra Days/Duty | 0.03 | 0.02 | - | - | - |
| | 35.01 | 38.59 | 39.56 | 40.56 | 37.38 |

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

108 - Buff Elementary

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 108 - Buff Elementary | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 770,897 | 837,400 | 897,675 | 999,353 | 20.75 | 0100 - Salaries | 923,343 | 17.56 |
| 377,767 | 428,387 | 480,492 | 580,355 | | 0200 - Associated Payroll Costs | 523,006 | |
| 19,745 | 25,285 | 25,400 | 14,000 | | 0300 - Purchased Services | 14,000 | |
| 15,270 | 10,400 | 17,540 | 59,236 | | 0400 - Supplies and Materials | 24,950 | |
| - | - | 3,025 | 3,000 | | 0600 - Other Objects | 3,200 | |
| 1,183,678 | 1,301,471 | 1,424,132 | 1,655,944 | 20.75 | Total Function 1111: | 1,488,499 | 17.56 |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| - | - | - | - | | 0100 - Salaries | 84,299 | 1.00 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 47,819 | |
| - | - | - | - | | Total Function 1220: | 132,118 | 1.00 |
| | | | | | <u>1229 - Behavioral Program</u> | | |
| 197,511 | 194,851 | 183,359 | 209,528 | 7.63 | 0100 - Salaries | 219,205 | 7.63 |
| 87,486 | 89,433 | 88,976 | 113,075 | | 0200 - Associated Payroll Costs | 113,636 | |
| 1,208 | 282 | 58 | 1,900 | | 0400 - Supplies and Materials | 1,900 | |
| 286,204 | 284,566 | 272,392 | 324,503 | 7.63 | Total Function 1229: | 334,741 | 7.63 |
| | | | | | <u>1250 - Special Education Program</u> | | |
| 129,401 | 130,302 | 133,365 | 138,603 | 3.31 | 0100 - Salaries | 142,328 | 3.31 |
| 56,758 | 52,086 | 47,346 | 69,511 | | 0200 - Associated Payroll Costs | 68,302 | |
| 3,513 | 586 | 1,304 | 1,650 | | 0400 - Supplies and Materials | 1,800 | |
| 189,671 | 182,974 | 182,015 | 209,764 | 3.31 | Total Function 1250: | 212,430 | 3.31 |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| 80,485 | 84,622 | 68,413 | 73,147 | 1.88 | 0100 - Salaries | 77,340 | 1.88 |
| 42,321 | 44,751 | 43,935 | 61,062 | | 0200 - Associated Payroll Costs | 63,515 | |
| 129 | 411 | 172 | 750 | | 0400 - Supplies and Materials | 900 | |
| 122,935 | 129,784 | 112,520 | 134,959 | 1.88 | Total Function 1291: | 141,755 | 1.88 |
| 1,782,489 | 1,898,795 | 1,991,060 | 2,325,170 | 33.56 | Total Function 1000: | 2,309,543 | 31.38 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 36,564 | 66,822 | 74,766 | 78,148 | 1.00 | 0100 - Salaries | - | |
| 14,486 | 41,859 | 32,847 | 34,151 | | 0200 - Associated Payroll Costs | - | |
| 313 | 333 | 184 | 300 | | 0400 - Supplies and Materials | 500 | |
| 51,364 | 109,014 | 107,797 | 112,599 | 1.00 | Total Function 2122: | 500 | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 1,834 | 1,047 | 876 | 1,650 | | 0400 - Supplies and Materials | 1,880 | |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| 33,622 | 34,390 | 34,928 | 36,687 | 1.00 | 0100 - Salaries | 38,687 | 1.00 |
| 11,107 | 11,974 | 13,984 | 14,017 | | 0200 - Associated Payroll Costs | 13,643 | |
| 5,315 | 4,083 | 2,501 | 5,675 | | 0400 - Supplies and Materials | 4,475 | |
| 134 | 119 | - | 25 | | 0600 - Other Objects | 25 | |
| 50,179 | 50,566 | 51,414 | 56,404 | 1.00 | Total Function 2220: | 56,830 | 1.00 |

Continue on Next Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 108 - Buff Elementary | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 775 | 180 | 978 | - | | 0100 - Salaries | - | |
| 121 | 52 | 173 | - | | 0200 - Associated Payroll Costs | - | |
| - | 840 | - | - | | 0300 - Purchased Services | - | |
| 896 | 1,072 | 1,151 | - | | Total Function 2240: | - | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 124,123 | 131,436 | 149,287 | 155,734 | 2.00 | 0100 - Salaries | 160,687 | 2.00 |
| 81,348 | 89,626 | 82,599 | 82,839 | | 0200 - Associated Payroll Costs | 78,635 | |
| 9,493 | 4,787 | 5,568 | 4,800 | | 0300 - Purchased Services | 4,800 | |
| 4,683 | 4,289 | 10,896 | 4,150 | | 0400 - Supplies and Materials | 5,650 | |
| 595 | 743 | 595 | 895 | | 0600 - Other Objects | 1,000 | |
| 220,242 | 230,880 | 248,945 | 248,418 | 2.00 | Total Function 2410: | 250,772 | 2.00 |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 145,714 | 152,024 | 148,845 | 146,018 | 3.00 | 0100 - Salaries | 155,362 | 3.00 |
| 84,494 | 92,234 | 103,208 | 111,860 | | 0200 - Associated Payroll Costs | 114,815 | |
| 53,024 | 54,592 | 48,115 | 58,450 | | 0300 - Purchased Services | 57,100 | |
| 13,334 | 13,575 | 15,167 | 13,900 | | 0400 - Supplies and Materials | 13,900 | |
| 296,567 | 312,425 | 315,335 | 330,228 | 3.00 | Total Function 2542: | 341,177 | 3.00 |
| | | | | | <u>2543 - Grounds Services</u> | | |
| 1,313 | - | - | 500 | | 0300 - Purchased Services | 500 | |
| 1,883 | 1,093 | 1,242 | 2,500 | | 0400 - Supplies and Materials | 2,500 | |
| 3,196 | 1,093 | 1,242 | 3,000 | | Total Function 2543: | 3,000 | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 912 | 1,639 | 608 | 1,500 | | 0300 - Purchased Services | 1,500 | |
| 5,749 | 7,346 | 9,149 | 8,100 | | 0400 - Supplies and Materials | 8,100 | |
| 6,661 | 8,985 | 9,757 | 9,600 | | Total Function 2544: | 9,600 | |
| | | | | | <u>2546 - Security Services</u> | | |
| 359 | 359 | 359 | 400 | | 0300 - Purchased Services | 400 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 42 | 64 | 16 | 1,000 | | 0300 - Purchased Services | 1,000 | |
| 631,338 | 715,505 | 736,892 | 763,299 | 7.00 | Total Function 2000: | 665,159 | 6.00 |
| 2,413,827 | 2,614,300 | 2,727,952 | 3,088,469 | 40.56 | Total Center 108: | 2,974,702 | 37.38 |

BIG MUDDY SCHOOL

Grades: K-8

PO Box 220

Antelope, OR 97001

Principal: Melinda Boyle



Demographic Information

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

Special Education Data

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | | | | | - | |

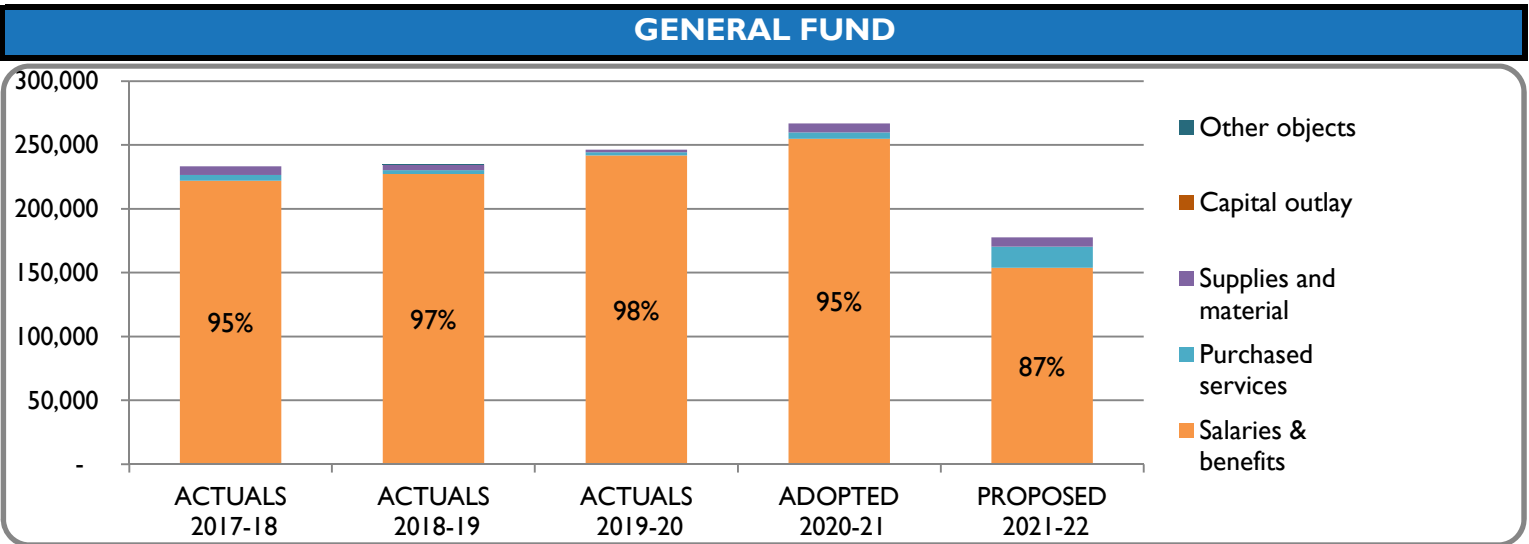
Enrollment History and Projections

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 17 | 22 | 21 | 15 | 15 | 10 | 11 |

School Performance Measures

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

School Spending



| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 222,076 | 227,234 | 241,676 | 254,772 | 153,917 |
| Purchased services | 4,311 | 2,962 | 2,702 | 5,025 | 16,425 |
| Supplies and material | 6,859 | 4,640 | 1,965 | 7,075 | 7,315 |
| Capital outlay | - | - | - | - | - |
| Other objects | - | 60 | - | - | - |
| Total Requirements | 233,246 | 234,895 | 246,343 | 266,872 | 177,657 |

School Staffing

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Administration | - | - | - | - | - |
| Certified | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| Classified | - | - | - | - | 0.72 |
| Certified - SPED | - | - | - | - | - |
| Classified - SPED | - | - | - | - | - |
| Classified - Custodial | - | - | - | - | - |
| Certified - Extra Days/Duty | - | - | - | - | - |
| | 2.00 | 2.00 | 2.00 | 2.00 | 1.72 |

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

I 12 - Big Muddy School

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | I 12 - Big Muddy School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 141,357 | 144,306 | 150,003 | 157,481 | 2.00 | 0100 - Salaries | 100,394 | 1.72 |
| 80,719 | 82,928 | 91,674 | 97,291 | | 0200 - Associated Payroll Costs | 53,523 | |
| 2,207 | 783 | 618 | 1,575 | | 0300 - Purchased Services | 1,575 | |
| 5,585 | 3,838 | 1,602 | 6,175 | | 0400 - Supplies and Materials | 6,525 | |
| 229,868 | 231,854 | 243,897 | 262,522 | 2.00 | Total Function 1111: | 162,017 | 1.72 |
| 229,868 | 231,854 | 243,897 | 262,522 | 2.00 | Total Function 1000: | 162,017 | 1.72 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 13 | - | 159 | 100 | | 0400 - Supplies and Materials | 175 | |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| - | 148 | 88 | 500 | | 0400 - Supplies and Materials | 165 | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | 150 | - | - | | 0300 - Purchased Services | - | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 20 | - | - | 50 | | 0300 - Purchased Services | 50 | |
| 264 | 653 | 116 | 200 | | 0400 - Supplies and Materials | 350 | |
| - | 60 | - | - | | 0600 - Other Objects | - | |
| 284 | 713 | 116 | 250 | | Total Function 2410: | 400 | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| - | - | 39 | 500 | | 0300 - Purchased Services | 500 | |
| 997 | - | - | 100 | | 0400 - Supplies and Materials | 100 | |
| 997 | - | 39 | 600 | | Total Function 2544: | 600 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| - | - | - | 500 | | 0300 - Purchased Services | 500 | |
| | | | | | <u>2669 - Telecommunication Services</u> | | |
| 2,084 | 2,029 | 2,045 | 2,400 | | 0300 - Purchased Services | 13,800 | |
| 3,378 | 3,041 | 2,447 | 4,350 | | Total Function 2000: | 15,640 | |
| 233,246 | 234,895 | 246,343 | 266,872 | 2.00 | Total Center I 12: | 177,657 | 1.72 |

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MADRAS ELEMENTARY

Grades: K-5

215 SE 10th Street

Madras, OR 97741

Principal: Chris Wyland



Demographic Information

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

Special Education Data

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 42 | 47 | 54 | 57 | 55 | 56 |

Enrollment History and Projections

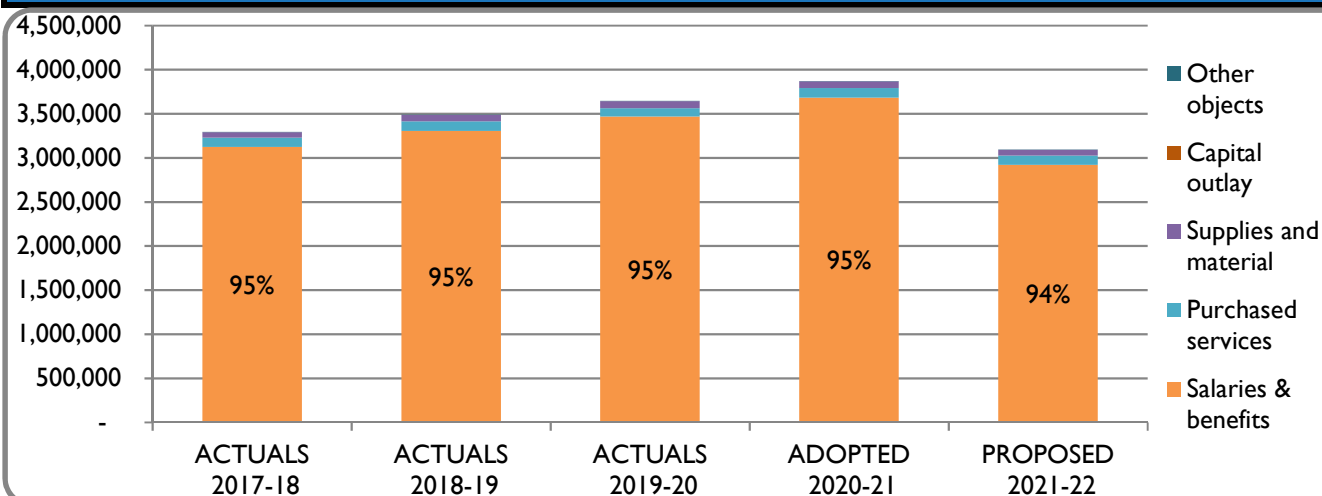
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 Projected |
|--|---------|---------|---------|---------|---------|---------|----------------------|
| | 368 | 409 | 426 | 417 | 405 | 329 | 335 |

School Performance Measures

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

School Spending

GENERAL FUND



| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 3,122,709 | 3,305,183 | 3,467,366 | 3,680,527 | 2,919,737 |
| Purchased services | 104,243 | 107,508 | 94,559 | 108,182 | 103,914 |
| Supplies and material | 64,095 | 73,387 | 79,508 | 76,105 | 66,925 |
| Capital outlay | - | - | - | - | - |
| Other objects | 3,546 | 864 | 3,804 | 3,725 | 4,000 |
| Total Requirements | 3,294,593 | 3,486,940 | 3,645,237 | 3,868,539 | 3,094,576 |

School Staffing

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Administration | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Certified | 20.25 | 20.75 | 21.75 | 21.75 | 15.00 |
| Classified | 8.78 | 9.84 | 8.06 | 6.88 | 6.50 |
| Certified - SPED | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 |
| Classified - SPED | 7.59 | 9.19 | 9.19 | 9.19 | 9.19 |
| Classified - Custodial | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Certified - Extra Days/Duty | 0.02 | 0.02 | - | - | - |
| Total | 43.64 | 46.80 | 46.00 | 44.81 | 36.69 |

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

113 - Madras Elementary

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 113 - Madras Elementary | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 1,101,723 | 1,167,077 | 1,200,894 | 1,228,751 | 22.50 | 0100 - Salaries | 965,084 | 17.13 |
| 674,760 | 665,855 | 709,126 | 772,240 | | 0200 - Associated Payroll Costs | 570,319 | |
| 20,427 | 25,160 | 13,020 | 13,600 | | 0300 - Purchased Services | 13,600 | |
| 13,429 | 22,404 | 19,234 | 19,955 | | 0400 - Supplies and Materials | 12,750 | |
| 2,819 | - | 3,025 | 3,000 | | 0600 - Other Objects | 3,200 | |
| 1,813,158 | 1,880,497 | 1,945,299 | 2,037,546 | 22.50 | Total Function 1111: | 1,564,953 | 17.13 |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| 258,418 | 299,723 | 331,294 | 351,756 | 9.75 | 0100 - Salaries | 281,373 | 8.75 |
| 172,351 | 188,298 | 210,166 | 234,981 | | 0200 - Associated Payroll Costs | 190,182 | |
| 1,228 | 1,203 | 1,427 | 1,700 | | 0400 - Supplies and Materials | 1,700 | |
| 431,998 | 489,224 | 542,887 | 588,437 | 9.75 | Total Function 1220: | 473,255 | 8.75 |
| | | | | | <u>1250 - Special Education Program</u> | | |
| 86,617 | 92,407 | 72,823 | 77,581 | 2.44 | 0100 - Salaries | 81,385 | 2.44 |
| 41,737 | 46,554 | 37,338 | 46,183 | | 0200 - Associated Payroll Costs | 46,827 | |
| - | 62 | - | - | | 0300 - Purchased Services | - | |
| 2,701 | 284 | 1,249 | 1,500 | | 0400 - Supplies and Materials | 1,500 | |
| 131,055 | 139,307 | 111,410 | 125,264 | 2.44 | Total Function 1250: | 129,712 | 2.44 |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| 96,689 | 99,921 | 101,534 | 105,248 | 1.88 | 0100 - Salaries | 107,592 | 1.88 |
| 66,474 | 68,912 | 74,751 | 77,691 | | 0200 - Associated Payroll Costs | 76,708 | |
| 47 | 396 | 245 | 850 | | 0400 - Supplies and Materials | 850 | |
| 163,211 | 169,229 | 176,530 | 183,789 | 1.88 | Total Function 1291: | 185,150 | 1.88 |
| 2,539,422 | 2,678,257 | 2,776,126 | 2,935,036 | 36.56 | Total Function 1000: | 2,353,070 | 30.19 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 34,559 | 54,146 | 64,318 | 69,340 | 1.00 | 0100 - Salaries | - | |
| 20,731 | 17,714 | 39,821 | 43,082 | | 0200 - Associated Payroll Costs | - | |
| 180 | 37 | 297 | 250 | | 0400 - Supplies and Materials | 250 | |
| 55,471 | 71,897 | 104,436 | 112,672 | 1.00 | Total Function 2122: | 250 | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 1,805 | 872 | 1,154 | 2,050 | | 0400 - Supplies and Materials | 2,280 | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 49,995 | 17,906 | 18,955 | 19,537 | 0.25 | 0100 - Salaries | - | |
| 24,598 | 6,172 | 7,243 | 7,474 | | 0200 - Associated Payroll Costs | - | |
| 74,593 | 24,078 | 26,198 | 27,011 | 0.25 | Total Function 2211: | - | |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| 30,748 | 32,547 | 34,183 | 34,319 | 1.00 | 0100 - Salaries | 37,505 | 1.00 |
| 25,260 | 26,437 | 28,740 | 29,660 | | 0200 - Associated Payroll Costs | 31,402 | |
| 4,226 | 3,579 | 3,550 | 4,200 | | 0400 - Supplies and Materials | 5,000 | |
| 33 | - | 65 | 25 | | 0600 - Other Objects | 100 | |
| 60,267 | 62,562 | 66,538 | 68,204 | 1.00 | Total Function 2220: | 74,007 | 1.00 |

Continue on Next Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | I 13 - Madras Elementary | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 6,670 | 10,568 | 8,523 | 9,500 | | 0100 - Salaries | 8,500 | |
| 1,431 | 2,721 | 2,813 | 3,064 | | 0200 - Associated Payroll Costs | 2,572 | |
| 4,381 | 2,153 | 1,118 | 7,582 | | 0300 - Purchased Services | 4,314 | |
| 12,482 | 15,442 | 12,453 | 20,146 | | Total Function 2240: | 15,386 | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 144,125 | 190,805 | 198,490 | 200,338 | 3.00 | 0100 - Salaries | 168,158 | 2.50 |
| 95,318 | 105,834 | 115,912 | 124,234 | | 0200 - Associated Payroll Costs | 110,716 | |
| 6,107 | 5,141 | 7,096 | 6,500 | | 0300 - Purchased Services | 5,500 | |
| 12,894 | 15,271 | 13,787 | 14,000 | | 0400 - Supplies and Materials | 10,995 | |
| 694 | 864 | 714 | 700 | | 0600 - Other Objects | 700 | |
| 259,139 | 317,916 | 335,999 | 345,772 | 3.00 | Total Function 2410: | 296,069 | 2.50 |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 113,220 | 120,719 | 126,188 | 139,237 | 3.00 | 0100 - Salaries | 148,883 | 3.00 |
| 77,282 | 90,864 | 84,230 | 106,311 | | 0200 - Associated Payroll Costs | 92,531 | |
| 69,752 | 73,235 | 69,557 | 76,100 | | 0300 - Purchased Services | 76,100 | |
| 14,098 | 14,363 | 14,545 | 14,500 | | 0400 - Supplies and Materials | 14,500 | |
| 274,351 | 299,181 | 294,520 | 336,148 | 3.00 | Total Function 2542: | 332,014 | 3.00 |
| | | | | | <u>2543 - Grounds Services</u> | | |
| 563 | - | - | 500 | | 0300 - Purchased Services | 500 | |
| 1,857 | 1,563 | 1,350 | 2,500 | | 0400 - Supplies and Materials | 2,500 | |
| 2,419 | 1,563 | 1,350 | 3,000 | | Total Function 2543: | 3,000 | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 2,538 | 1,243 | 2,463 | 2,500 | | 0300 - Purchased Services | 2,500 | |
| 11,495 | 13,394 | 22,670 | 14,500 | | 0400 - Supplies and Materials | 14,500 | |
| 14,033 | 14,637 | 25,133 | 17,000 | | Total Function 2544: | 17,000 | |
| | | | | | <u>2546 - Security Services</u> | | |
| 359 | 359 | 359 | 400 | | 0300 - Purchased Services | 400 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 116 | 156 | 946 | 1,000 | | 0300 - Purchased Services | 1,000 | |
| 755,036 | 808,664 | 869,086 | 933,403 | 8.25 | Total Function 2000: | 741,406 | 6.50 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3330 - Civic Services</u> | | |
| - | - | 18 | - | | 0100 - Salaries | - | |
| - | - | 7 | - | | 0200 - Associated Payroll Costs | - | |
| 136 | 20 | - | 100 | | 0400 - Supplies and Materials | 100 | |
| 136 | 20 | 25 | 100 | | Total Function 3330: | 100 | |
| 136 | 20 | 25 | 100 | | Total Function 3000: | 100 | |
| 3,294,593 | 3,486,940 | 3,645,237 | 3,868,539 | 44.81 | Total Center I13: | 3,094,576 | 36.69 |

METOLIUS ELEMENTARY

Grades: K-5

420 Butte Avenue

Metolius, OR 97741

Principal: Adam Dietrich



Demographic Information

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

Special Education Data

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 22 | 27 | 35 | 42 | 56 | 40 |

Enrollment History and Projections

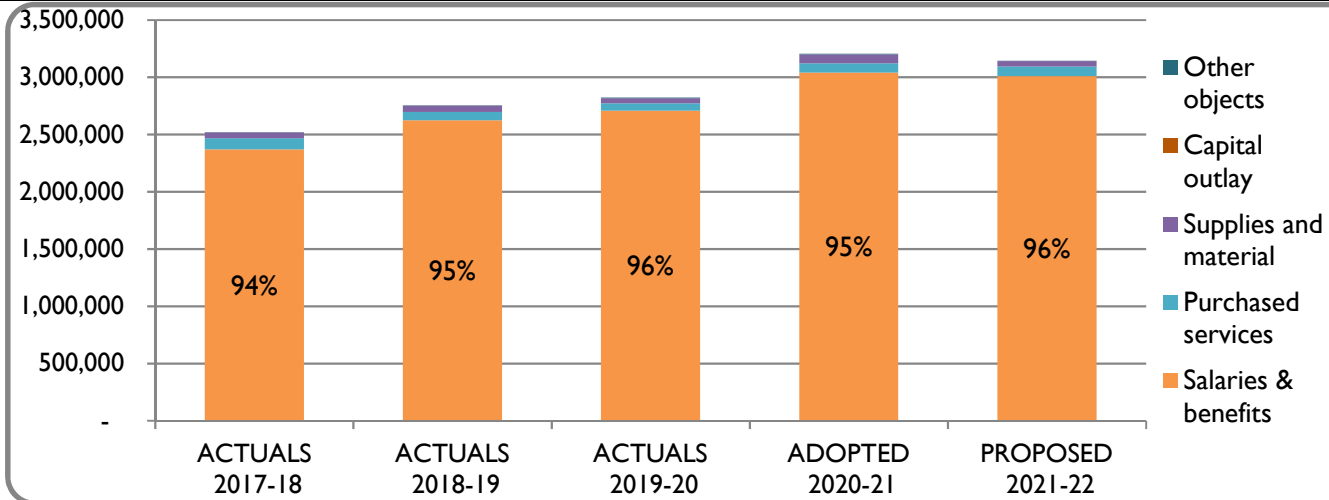
| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 302 | 320 | 308 | 299 | 288 | 265 | 260 |

School Performance Measures

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

School Spending

GENERAL FUND



| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 2,367,837 | 2,622,119 | 2,706,875 | 3,039,919 | 3,007,737 |
| Purchased services | 98,958 | 72,601 | 63,586 | 81,523 | 84,623 |
| Supplies and material | 50,720 | 55,904 | 46,584 | 78,373 | 47,827 |
| Capital outlay | - | - | - | - | - |
| Other objects | 3,495 | 713 | 3,655 | 3,775 | 4,000 |
| Total Requirements | 2,521,010 | 2,751,340 | 2,820,700 | 3,203,590 | 3,144,187 |

School Staffing

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Administration | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| Certified | 14.50 | 15.50 | 15.00 | 16.00 | 14.00 |
| Classified | 7.38 | 6.66 | 7.94 | 7.66 | 5.94 |
| Certified - SPED | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Classified - SPED | 2.25 | 4.56 | 4.56 | 5.44 | 5.44 |
| Classified - Custodial | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Certified - Extra Days | 0.02 | 0.02 | - | - | - |
| | 29.15 | 31.74 | 32.50 | 34.09 | 31.38 |

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

117 - Metolius Elementary

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 117 - Metolius Elementary | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 965,394 | 984,422 | 995,761 | 1,097,485 | 18.06 | 0100 - Salaries | 1,045,432 | 16.06 |
| 541,123 | 558,622 | 594,947 | 668,716 | | 0200 - Associated Payroll Costs | 587,948 | |
| 22,128 | 21,990 | 11,312 | 12,000 | | 0300 - Purchased Services | 12,000 | |
| 20,476 | 14,214 | 14,313 | 40,210 | | 0400 - Supplies and Materials | 12,297 | |
| 2,819 | - | 3,025 | 3,000 | | 0600 - Other Objects | 3,200 | |
| 1,551,940 | 1,579,248 | 1,619,357 | 1,821,411 | 18.06 | Total Function 1111: | 1,660,877 | 16.06 |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| 90,509 | 132,911 | 136,918 | 185,485 | 5.50 | 0100 - Salaries | 195,292 | 5.50 |
| 62,808 | 92,547 | 95,735 | 137,047 | | 0200 - Associated Payroll Costs | 141,389 | |
| 975 | 2,092 | 3,359 | 800 | | 0400 - Supplies and Materials | 800 | |
| 154,292 | 227,550 | 236,012 | 323,332 | 5.50 | Total Function 1220: | 337,481 | 5.50 |
| | | | | | <u>1250 - Special Education Program</u> | | |
| 64,588 | 98,626 | 87,082 | 91,479 | 1.94 | 0100 - Salaries | 96,059 | 1.94 |
| 51,774 | 63,885 | 63,661 | 68,066 | | 0200 - Associated Payroll Costs | 70,102 | |
| 848 | - | 1,098 | 750 | | 0400 - Supplies and Materials | 750 | |
| 117,211 | 162,511 | 151,841 | 160,295 | 1.94 | Total Function 1250: | 166,911 | 1.94 |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| 86,318 | 94,229 | 96,565 | 118,591 | 2.59 | 0100 - Salaries | 107,592 | 1.88 |
| 56,810 | 62,242 | 67,657 | 78,438 | | 0200 - Associated Payroll Costs | 74,164 | |
| - | 292 | 135 | 700 | | 0400 - Supplies and Materials | 700 | |
| 143,128 | 156,763 | 164,356 | 197,729 | 2.59 | Total Function 1291: | 182,456 | 1.88 |
| 1,966,570 | 2,126,073 | 2,171,567 | 2,502,767 | 28.09 | Total Function 1000: | 2,347,725 | 25.38 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 25,369 | 53,228 | 56,439 | 58,581 | 1.00 | 0100 - Salaries | - | |
| 16,352 | 33,576 | 36,999 | 38,967 | | 0200 - Associated Payroll Costs | - | |
| 162 | 26 | 227 | - | | 0300 - Purchased Services | - | |
| 260 | 265 | 259 | 500 | | 0400 - Supplies and Materials | 300 | |
| 42,143 | 87,095 | 93,923 | 98,048 | 1.00 | Total Function 2122: | 300 | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 1,083 | 1,254 | 993 | 1,400 | | 0400 - Supplies and Materials | 1,630 | |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| 34,086 | 34,321 | 36,070 | 37,075 | 1.00 | 0100 - Salaries | 37,015 | 1.00 |
| 28,476 | 28,979 | 31,785 | 32,697 | | 0200 - Associated Payroll Costs | 32,283 | |
| 5,425 | 2,573 | 2,959 | 4,975 | | 0400 - Supplies and Materials | 3,850 | |
| 35 | - | 35 | 25 | | 0600 - Other Objects | 50 | |
| 68,021 | 65,873 | 70,849 | 74,772 | 1.00 | Total Function 2220: | 73,198 | 1.00 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 1,806 | 1,621 | 752 | - | | 0100 - Salaries | - | |
| 407 | 219 | 62 | - | | 0200 - Associated Payroll Costs | - | |
| 6,823 | 45 | - | 6,823 | | 0300 - Purchased Services | 6,823 | |
| 9,037 | 1,885 | 814 | 6,823 | | Total Function 2240: | 6,823 | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 117 - Metolius Elementary | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 135,357 | 142,116 | 150,788 | 154,091 | 2.00 | 0100 - Salaries | 274,201 | 3.00 |
| 82,394 | 89,412 | 94,687 | 100,448 | | 0200 - Associated Payroll Costs | 164,599 | |
| 5,667 | 4,390 | 4,454 | 4,400 | | 0300 - Purchased Services | 4,400 | |
| 4,079 | 5,774 | 4,895 | 7,738 | | 0400 - Supplies and Materials | 6,200 | |
| 595 | 713 | 595 | 750 | | 0600 - Other Objects | 750 | |
| 228,093 | 242,404 | 255,419 | 267,427 | 2.00 | Total Function 2410: | 450,150 | 3.00 |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 85,259 | 90,136 | 92,671 | 98,903 | 2.00 | 0100 - Salaries | 105,547 | 2.00 |
| 39,007 | 61,032 | 68,296 | 73,850 | | 0200 - Associated Payroll Costs | 76,114 | |
| 53,829 | 43,768 | 42,059 | 52,400 | | 0300 - Purchased Services | 55,500 | |
| 11,066 | 12,012 | 11,945 | 12,300 | | 0400 - Supplies and Materials | 12,300 | |
| 189,161 | 206,948 | 214,971 | 237,453 | 2.00 | Total Function 2542: | 249,461 | 2.00 |
| | | | | | <u>2543 - Grounds Services</u> | | |
| 2,514 | 881 | 2,285 | 2,500 | | 0300 - Purchased Services | 2,500 | |
| 1,476 | 1,597 | 1,307 | 2,500 | | 0400 - Supplies and Materials | 2,500 | |
| 3,989 | 2,478 | 3,592 | 5,000 | | Total Function 2543: | 5,000 | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 7,012 | 896 | 2,891 | 2,500 | | 0300 - Purchased Services | 2,500 | |
| 5,033 | 15,832 | 5,322 | 6,500 | | 0400 - Supplies and Materials | 6,500 | |
| 46 | - | - | - | | 0600 - Other Objects | - | |
| 12,090 | 16,728 | 8,213 | 9,000 | | Total Function 2544: | 9,000 | |
| | | | | | <u>2546 - Security Services</u> | | |
| 718 | 359 | 359 | 400 | | 0300 - Purchased Services | 400 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 106 | 244 | - | 500 | | 0300 - Purchased Services | 500 | |
| 554,440 | 625,268 | 649,133 | 700,823 | 6.00 | Total Function 2000: | 796,462 | 6.00 |
| 2,521,010 | 2,751,340 | 2,820,700 | 3,203,590 | 34.09 | Total Center 117: | 3,144,187 | 31.38 |

WARM SPRINGS K-8 ACADEMY

Grades: K-8

50 Chukar Road

Warm Springs, OR 97761

Principal: Bambi Van Dyke



Demographic Information

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

Special Education Data

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 106 | 106 | 113 | 133 | 144 | 142 |

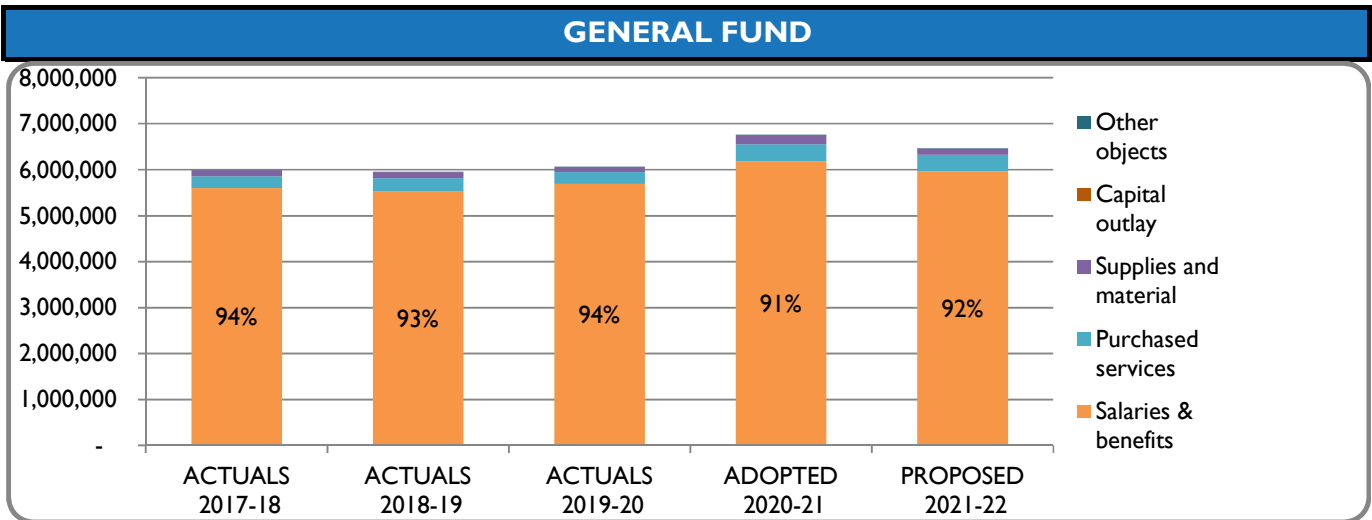
Enrollment History and Projections

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 Projected |
|--|---------|---------|---------|---------|---------|---------|----------------------|
| | 621 | 666 | 666 | 642 | 606 | 584 | 573 |

School Performance Measures

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

School Spending



| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 5,603,317 | 5,527,816 | 5,690,106 | 6,181,109 | 5,961,844 |
| Purchased services | 260,411 | 293,685 | 262,289 | 373,093 | 365,093 |
| Supplies and material | 125,829 | 131,818 | 107,220 | 204,497 | 139,402 |
| Capital outlay | - | - | - | - | - |
| Other objects | 2,724 | 4,378 | 3,640 | 5,525 | 5,800 |
| Total Requirements | 5,992,281 | 5,957,695 | 6,063,260 | 6,764,224 | 6,472,139 |

School Staffing

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|--------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Administration | 2.50 | 3.00 | 4.00 | 3.00 | 3.00 |
| Confidential/Supervisory | - | - | - | 1.00 | 1.00 |
| Certified | 36.75 | 35.75 | 34.75 | 34.50 | 31.50 |
| Classified | 14.38 | 14.09 | 13.94 | 12.47 | 12.31 |
| Certified - SPED | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Classified - SPED | 12.01 | 9.41 | 9.01 | 9.01 | 8.66 |
| Classified - Custodial | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Certified - Extra Days | 0.07 | 0.07 | 0.05 | 0.05 | - |
| Advisors | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 |
| Athletic Director | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |
| Athletic Coaches | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| Total | 76.51 | 74.12 | 73.55 | 71.83 | 68.27 |

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

120 - Warm Springs K-8 Academy

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 120 - Warm Springs K-8 Academy | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 1,279,880 | 1,249,173 | 1,323,849 | 1,358,320 | 24.78 | 0100 - Salaries | 1,304,538 | 22.81 |
| 708,296 | 704,956 | 815,423 | 862,011 | | 0200 - Associated Payroll Costs | 767,769 | |
| 6,792 | 10,975 | 9,631 | 12,000 | | 0300 - Purchased Services | 12,000 | |
| 25,737 | 33,157 | 15,734 | 58,809 | | 0400 - Supplies and Materials | 23,600 | |
| - | - | 1,513 | 1,500 | | 0600 - Other Objects | 1,600 | |
| 2,020,706 | 1,998,261 | 2,166,149 | 2,292,640 | 24.78 | Total Function 1111: | 2,109,507 | 22.81 |
| | | | | | <u>1121 - Middle/Junior High Programs</u> | | |
| 563,259 | 575,231 | 579,897 | 612,668 | 9.50 | 0100 - Salaries | 561,264 | 8.50 |
| 320,847 | 303,527 | 358,511 | 404,420 | | 0200 - Associated Payroll Costs | 356,411 | |
| 8,008 | 4,399 | 5,129 | 5,000 | | 0300 - Purchased Services | 5,000 | |
| 24,715 | 24,026 | 19,056 | 47,624 | | 0400 - Supplies and Materials | 23,476 | |
| - | 2,925 | 1,513 | 1,500 | | 0600 - Other Objects | 1,600 | |
| 916,829 | 910,108 | 964,106 | 1,071,212 | 9.50 | Total Function 1121: | 947,751 | 8.50 |
| | | | | | <u>1122 - Middle/Junior High Extracurricular</u> | | |
| 58,417 | 46,991 | 54,959 | 65,849 | 1.80 | 0100 - Salaries | 69,781 | 1.80 |
| 19,779 | 18,424 | 26,492 | 22,223 | | 0200 - Associated Payroll Costs | 21,573 | |
| 2,586 | 3,806 | 4,386 | 7,150 | | 0300 - Purchased Services | 7,150 | |
| 1,259 | 2,556 | 3,350 | 21,565 | | 0400 - Supplies and Materials | 11,230 | |
| 541 | 450 | 495 | - | | 0600 - Other Objects | - | |
| 82,582 | 72,227 | 89,682 | 116,787 | 1.80 | Total Function 1122: | 109,734 | 1.80 |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| 288,054 | 153,472 | 112,734 | 119,279 | 3.66 | 0100 - Salaries | 126,752 | 3.66 |
| 153,901 | 88,647 | 90,387 | 113,197 | | 0200 - Associated Payroll Costs | 118,060 | |
| - | - | 4,852 | 50,000 | | 0300 - Purchased Services | 50,000 | |
| 212 | 2,895 | 2,783 | 2,100 | | 0400 - Supplies and Materials | 2,100 | |
| 442,167 | 245,014 | 210,756 | 284,576 | 3.66 | Total Function 1220: | 296,912 | 3.66 |
| | | | | | <u>1229 - Behavioral Program</u> | | |
| 79 | 116,448 | 143,410 | 160,693 | 3.66 | 0100 - Salaries | 141,628 | 3.66 |
| 7 | 54,629 | 98,425 | 114,660 | | 0200 - Associated Payroll Costs | 104,326 | |
| - | 774 | - | 1,900 | | 0400 - Supplies and Materials | 1,900 | |
| 85 | 171,852 | 241,835 | 277,253 | 3.66 | Total Function 1229: | 247,854 | 3.66 |
| | | | | | <u>1250 - Special Education Program</u> | | |
| 270,437 | 279,245 | 229,722 | 255,223 | 7.34 | 0100 - Salaries | 288,283 | 7.34 |
| 155,213 | 134,268 | 123,517 | 162,759 | | 0200 - Associated Payroll Costs | 174,137 | |
| 750 | - | - | - | | 0300 - Purchased Services | - | |
| 2,262 | 3,426 | 3,937 | 1,500 | | 0400 - Supplies and Materials | 1,500 | |
| 428,662 | 416,939 | 357,176 | 419,482 | 7.34 | Total Function 1250: | 463,920 | 7.34 |
| | | | | | <u>1283 - Alternative Education Program</u> | | |
| 18,799 | - | - | - | | 0100 - Salaries | - | |
| 10,144 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 28,943 | - | - | - | | Total Function 1283: | - | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 120 - Warm Springs K-8 Academy | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| 339,585 | 382,869 | 317,679 | 321,162 | 7.69 | <u>1291 - ESL Instructional Program</u> | | |
| 202,606 | 195,564 | 195,854 | 239,916 | | 0100 - Salaries | 345,512 | 7.50 |
| 1,190 | 1,180 | - | 2,700 | | 0200 - Associated Payroll Costs | 267,569 | |
| 543,381 | 579,613 | 513,533 | 563,778 | 7.69 | 0400 - Supplies and Materials | 2,400 | |
| | | | | | Total Function 1291: | 615,481 | 7.50 |
| | | | | | <u>1460 - Special Programs, Summer School</u> | | |
| 1,200 | - | - | - | | 0100 - Salaries | - | |
| 406 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 1,606 | - | - | - | | Total Function 1460: | - | |
| 4,464,961 | 4,394,013 | 4,543,236 | 5,025,728 | 58.43 | Total Function 1000: | 4,791,159 | 55.27 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2114 - Student Accounting Services</u> | | |
| 37,978 | 37,124 | 19,618 | 39,338 | 1.00 | 0100 - Salaries | 40,554 | 1.00 |
| 27,394 | 28,463 | 14,032 | 31,577 | | 0200 - Associated Payroll Costs | 32,436 | |
| 65,372 | 65,588 | 33,650 | 70,915 | 1.00 | Total Function 2114: | 72,990 | 1.00 |
| | | | | | <u>2115 - Student Safety Services</u> | | |
| - | - | - | 58,000 | | 0300 - Purchased Services | 55,000 | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 97,416 | 104,383 | 82,349 | 83,997 | 1.05 | 0100 - Salaries | - | |
| 62,897 | 65,954 | 51,498 | 53,267 | | 0200 - Associated Payroll Costs | - | |
| 1,576 | - | 300 | 1,000 | | 0300 - Purchased Services | 1,000 | |
| 786 | 739 | 102 | 750 | | 0400 - Supplies and Materials | 750 | |
| 162,675 | 171,075 | 134,249 | 139,014 | 1.05 | Total Function 2122: | 1,750 | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 2,302 | 2,111 | 1,143 | 2,650 | | 0400 - Supplies and Materials | 3,012 | |
| | | | | | <u>2150 - Speech Pathology & Audiology Services</u> | | |
| - | 12,245 | 13,777 | 13,466 | 0.35 | 0100 - Salaries | - | |
| - | 11,031 | 12,481 | 12,508 | | 0200 - Associated Payroll Costs | - | |
| - | 23,276 | 26,258 | 25,974 | 0.35 | Total Function 2150: | - | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| - | - | - | - | | 0100 - Salaries | 82,794 | 1.00 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 47,256 | |
| - | - | - | - | | Total Function 2211: | 130,050 | 1.00 |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| 36,180 | 33,307 | 29,706 | 35,480 | 1.00 | 0100 - Salaries | 36,989 | 1.00 |
| 28,592 | 28,401 | 28,407 | 32,026 | | 0200 - Associated Payroll Costs | 32,273 | |
| 3,607 | 4,417 | 3,990 | 3,975 | | 0400 - Supplies and Materials | 8,510 | |
| - | - | - | 25 | | 0600 - Other Objects | 100 | |
| 68,380 | 66,125 | 62,103 | 71,506 | 1.00 | Total Function 2220: | 77,872 | 1.00 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 1,638 | 955 | 157 | - | | 0100 - Salaries | - | |
| 394 | 144 | 59 | - | | 0200 - Associated Payroll Costs | - | |
| 7,472 | - | 217 | 4,263 | | 0300 - Purchased Services | 4,263 | |
| 88 | - | - | - | | 0400 - Supplies and Materials | - | |
| 9,591 | 1,099 | 434 | 4,263 | | Total Function 2240: | 4,263 | |

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Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 120 - Warm Springs K-8 Academy | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 424,452 | 395,184 | 431,687 | 444,619 | 6.00 | 0100 - Salaries | 430,397 | 6.00 |
| 232,342 | 215,669 | 238,916 | 301,846 | | 0200 - Associated Payroll Costs | 283,265 | |
| 12,956 | 10,252 | 15,022 | 15,500 | | 0300 - Purchased Services | 13,500 | |
| 31,373 | 27,498 | 25,793 | 24,224 | | 0400 - Supplies and Materials | 24,224 | |
| 2,183 | 1,003 | 119 | 2,500 | | 0600 - Other Objects | 2,500 | |
| 703,306 | 649,607 | 711,537 | 788,689 | 6.00 | Total Function 2410: | 753,886 | 6.00 |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 173,235 | 186,845 | 176,755 | 190,776 | 4.00 | 0100 - Salaries | 184,795 | 4.00 |
| 89,890 | 104,665 | 119,810 | 129,829 | | 0200 - Associated Payroll Costs | 143,482 | |
| 126,169 | 143,333 | 125,196 | 135,100 | | 0300 - Purchased Services | 132,100 | |
| 18,494 | 16,858 | 18,518 | 17,700 | | 0400 - Supplies and Materials | 17,700 | |
| 407,788 | 451,701 | 440,279 | 473,405 | 4.00 | Total Function 2542: | 478,077 | 4.00 |
| | | | | | <u>2543 - Grounds Services</u> | | |
| 1,571 | - | - | - | | 0300 - Purchased Services | - | |
| 3,075 | 1,848 | 1,982 | 4,500 | | 0400 - Supplies and Materials | 4,500 | |
| 4,646 | 1,848 | 1,982 | 4,500 | | Total Function 2543: | 4,500 | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 15,344 | 43,140 | 45,872 | 30,000 | | 0300 - Purchased Services | 30,000 | |
| 10,728 | 10,331 | 10,834 | 14,500 | | 0400 - Supplies and Materials | 14,500 | |
| 26,072 | 53,471 | 56,706 | 44,500 | | Total Function 2544: | 44,500 | |
| | | | | | <u>2546 - Security Services</u> | | |
| 1,258 | 1,258 | 1,304 | 1,500 | | 0300 - Purchased Services | 1,500 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 9,929 | 12,355 | 11,512 | 14,200 | | 0300 - Purchased Services | 14,200 | |
| | | | | | <u>2669 - Telecommunication Services</u> | | |
| 66,000 | 64,168 | 38,868 | 39,380 | | 0300 - Purchased Services | 39,380 | |
| 1,527,320 | 1,563,681 | 1,520,025 | 1,738,496 | 13.40 | Total Function 2000: | 1,680,980 | 13.00 |
| 5,992,281 | 5,957,695 | 6,063,260 | 6,764,224 | 71.83 | Total Center 120: | 6,472,139 | 68.27 |

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JEFFERSON COUNTY MIDDLE SCHOOL

Grades: 6-8

1180 SE Kemper Way

Madras, OR 97741

Principal: Simon White



Demographic Information

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

Special Education Data

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 77 | 75 | 59 | 50 | 66 | 82 |

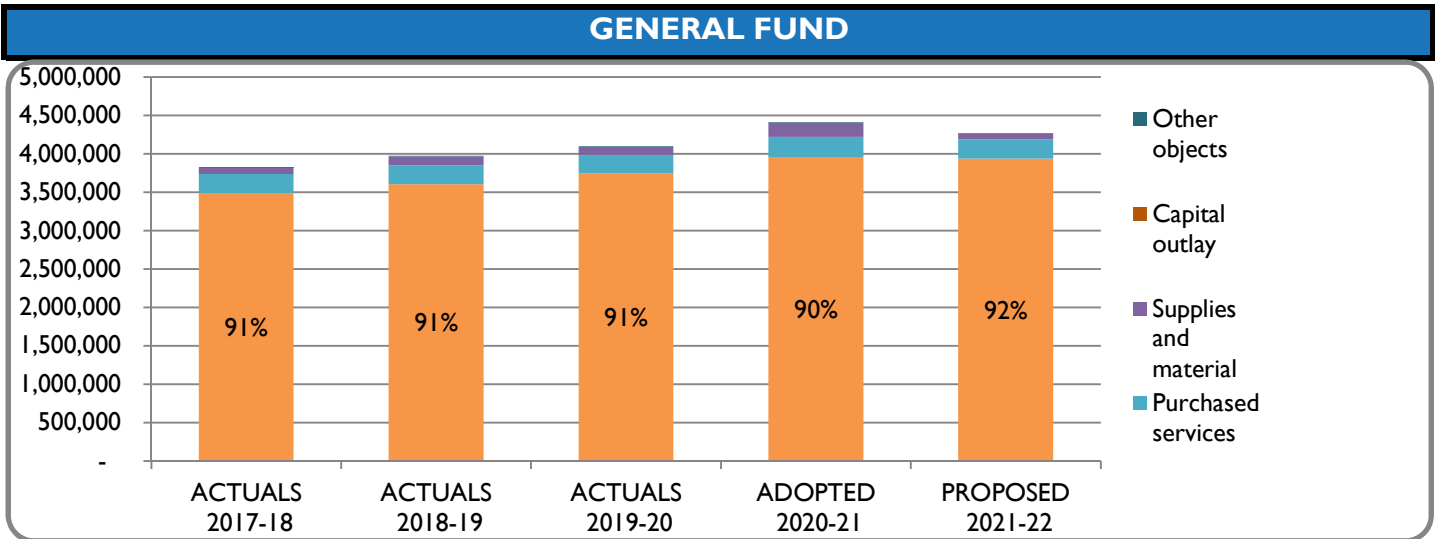
Enrollment History and Projections

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 420 | 422 | 450 | 486 | 475 | 456 | 450 |

School Performance Measures

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

School Spending



| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 3,482,906 | 3,604,227 | 3,743,527 | 3,958,781 | 3,936,293 |
| Purchased services | 253,377 | 243,571 | 239,126 | 262,959 | 250,839 |
| Supplies and material | 79,324 | 120,055 | 108,008 | 182,502 | 75,489 |
| Capital outlay | 6,100 | - | - | - | - |
| Other objects | 2,484 | 8,327 | 6,878 | 8,425 | 7,325 |
| Total Requirements | 3,824,191 | 3,976,178 | 4,097,541 | 4,412,667 | 4,269,946 |

School Staffing

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Administration | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Certified | 20.50 | 20.50 | 20.00 | 20.00 | 20.00 |
| Classified | 5.72 | 6.44 | 6.44 | 6.44 | 6.44 |
| Certified - SPED | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Classified - SPED | 9.16 | 8.93 | 8.93 | 8.21 | 7.69 |
| Classified - Custodial | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Certified - Extra Days | 0.05 | 0.05 | 0.05 | 0.05 | 0.08 |
| Advisors | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Athletic Directors | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |
| Athletic Coaches | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| | 46.31 | 46.80 | 46.30 | 45.58 | 45.08 |

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

350 - Jefferson County Middle School

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 350 - Jefferson County Middle School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1121 - Middle/Junior High Programs</u> | | |
| 1,113,394 | 1,140,765 | 1,153,691 | 1,191,388 | 20.22 | 0100 - Salaries | 1,293,142 | 21.30 |
| 633,822 | 652,397 | 658,315 | 756,944 | | 0200 - Associated Payroll Costs | 743,663 | |
| 11,017 | 16,868 | 16,454 | 17,000 | | 0300 - Purchased Services | 16,000 | |
| 27,482 | 38,580 | 31,543 | 77,818 | | 0400 - Supplies and Materials | 10,250 | |
| 275 | 5,089 | 4,619 | 4,500 | | 0600 - Other Objects | 4,700 | |
| 1,785,990 | 1,853,699 | 1,864,622 | 2,047,650 | 20.22 | Total Function 1121: | 2,067,755 | 21.30 |
| | | | | | <u>1122 - Middle/Junior High Extracurricular</u> | | |
| 60,487 | 54,462 | 56,342 | 63,377 | 1.88 | 0100 - Salaries | 66,991 | 1.88 |
| 19,180 | 19,927 | 22,303 | 22,685 | | 0200 - Associated Payroll Costs | 22,244 | |
| 5,786 | 9,665 | 8,815 | 10,000 | | 0300 - Purchased Services | 10,000 | |
| 2,990 | 9,032 | 6,416 | 11,860 | | 0400 - Supplies and Materials | 10,367 | |
| 466 | 553 | 600 | 1,000 | | 0600 - Other Objects | 1,000 | |
| 88,908 | 93,639 | 94,476 | 108,922 | 1.88 | Total Function 1122: | 110,602 | 1.88 |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| 202,612 | 183,634 | 198,831 | 193,833 | 5.34 | 0100 - Salaries | 193,620 | 5.34 |
| 132,347 | 108,269 | 122,471 | 123,913 | | 0200 - Associated Payroll Costs | 145,406 | |
| 79 | 216 | 618 | 2,000 | | 0400 - Supplies and Materials | 2,000 | |
| 335,038 | 292,118 | 321,920 | 319,746 | 5.34 | Total Function 1220: | 341,026 | 5.34 |
| | | | | | <u>1229 - Behavioral Program</u> | | |
| 21,613 | 21,880 | 27,944 | 25,171 | 0.88 | 0100 - Salaries | 25,649 | 0.88 |
| 21,778 | 22,717 | 25,570 | 26,156 | | 0200 - Associated Payroll Costs | 26,329 | |
| 43,392 | 44,598 | 53,514 | 51,327 | 0.88 | Total Function 1229: | 51,978 | 0.88 |
| | | | | | <u>1250 - Special Education Program</u> | | |
| 172,606 | 179,111 | 192,577 | 199,698 | 4.47 | 0100 - Salaries | 207,709 | 4.47 |
| 113,058 | 116,627 | 122,067 | 146,921 | | 0200 - Associated Payroll Costs | 148,273 | |
| 707 | 615 | 701 | 2,100 | | 0400 - Supplies and Materials | 2,100 | |
| 286,372 | 296,353 | 315,345 | 348,719 | 4.47 | Total Function 1250: | 358,082 | 4.47 |
| | | | | | <u>1283 - Alternative Education Program</u> | | |
| 24 | 247 | 132 | 300 | | 0400 - Supplies and Materials | 300 | |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| 28,212 | 37,209 | 36,830 | 41,747 | 1.22 | 0100 - Salaries | 44,483 | 1.22 |
| 15,042 | 20,465 | 18,943 | 24,226 | | 0200 - Associated Payroll Costs | 24,752 | |
| 336 | - | 383 | 450 | | 0400 - Supplies and Materials | 450 | |
| 43,590 | 57,674 | 56,155 | 66,423 | 1.22 | Total Function 1291: | 69,685 | 1.22 |
| 2,583,314 | 2,638,329 | 2,706,163 | 2,943,087 | 34.01 | Total Function 1000: | 2,999,428 | 35.08 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2114 - Student Accounting Services</u> | | |
| 40,880 | 35,639 | 36,733 | 39,270 | 1.00 | 0100 - Salaries | 43,484 | 1.00 |
| 13,975 | 29,289 | 31,854 | 33,633 | | 0200 - Associated Payroll Costs | 34,754 | |
| 54,854 | 64,928 | 68,586 | 72,903 | 1.00 | Total Function 2114: | 78,238 | 1.00 |
| | | | | | <u>2115 - Student Safety Services</u> | | |
| 36,507 | 37,868 | 40,534 | 42,000 | | 0300 - Purchased Services | 44,500 | |

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| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 350 - Jefferson County Middle School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| 73,702 | 70,328 | 82,349 | 83,996 | 1.05 | <u>2122 - Counseling Services</u> | | |
| 29,072 | 42,601 | 51,483 | 53,267 | | 0100 - Salaries | - | |
| - | - | 300 | - | | 0200 - Associated Payroll Costs | - | |
| 73 | 67 | 243 | 300 | | 0300 - Purchased Services | - | |
| 102,847 | 112,996 | 134,375 | 137,563 | 1.05 | 0400 - Supplies and Materials | 300 | |
| | | | | | Total Function 2122: | 300 | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 692 | 966 | 1,003 | 2,450 | | 0400 - Supplies and Materials | 2,816 | |
| | | | | | <u>2150 - Speech Pathology & Audiology Services</u> | | |
| - | 18,368 | 20,478 | 20,199 | 0.53 | 0100 - Salaries | - | |
| - | 16,547 | 18,620 | 18,763 | | 0200 - Associated Payroll Costs | - | |
| - | 34,915 | 39,097 | 38,962 | 0.53 | Total Function 2150: | - | |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| 32,915 | 32,689 | 34,841 | 35,480 | 1.00 | 0100 - Salaries | 36,630 | 1.00 |
| 27,502 | 28,144 | 31,227 | 32,026 | | 0200 - Associated Payroll Costs | 32,140 | |
| 6,218 | 7,244 | 4,830 | 10,100 | | 0400 - Supplies and Materials | 6,680 | |
| - | - | - | 25 | | 0600 - Other Objects | 25 | |
| 66,635 | 68,078 | 70,899 | 77,631 | 1.00 | Total Function 2220: | 75,475 | 1.00 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 981 | 540 | 188 | 2,000 | | 0100 - Salaries | 1,500 | |
| 168 | 82 | 61 | 645 | | 0200 - Associated Payroll Costs | 438 | |
| 4,037 | - | 5,682 | 5,000 | | 0300 - Purchased Services | - | |
| 5,186 | 622 | 5,931 | 7,645 | | Total Function 2240: | 1,938 | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 254,701 | 264,195 | 271,669 | 278,236 | 4.00 | 0100 - Salaries | 287,989 | 4.00 |
| 165,322 | 179,236 | 186,824 | 196,872 | | 0200 - Associated Payroll Costs | 193,126 | |
| 16,440 | 12,386 | 9,931 | 14,309 | | 0300 - Purchased Services | 10,689 | |
| 6,822 | 19,559 | 16,722 | 37,024 | | 0400 - Supplies and Materials | 2,126 | |
| 1,575 | 1,950 | 1,575 | 2,500 | | 0600 - Other Objects | 1,200 | |
| 444,860 | 477,325 | 486,721 | 528,941 | 4.00 | Total Function 2410: | 495,130 | 4.00 |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 183,991 | 193,566 | 197,003 | 200,468 | 4.00 | 0100 - Salaries | 211,521 | 4.00 |
| 125,544 | 135,533 | 144,315 | 147,867 | | 0200 - Associated Payroll Costs | 152,450 | |
| 160,377 | 153,274 | 141,424 | 156,250 | | 0300 - Purchased Services | 151,250 | |
| 17,503 | 20,447 | 19,324 | 21,100 | | 0400 - Supplies and Materials | 21,100 | |
| 6,100 | - | - | - | | 0500 - Capital Outlay | - | |
| 168 | 735 | 84 | 400 | | 0600 - Other Objects | 400 | |
| 493,683 | 503,555 | 502,151 | 526,085 | 4.00 | Total Function 2542: | 536,721 | 4.00 |
| | | | | | <u>2543 - Grounds Services</u> | | |
| 1,688 | - | - | 900 | | 0300 - Purchased Services | 900 | |
| 3,194 | 3,537 | 2,627 | 2,500 | | 0400 - Supplies and Materials | 2,500 | |
| 4,881 | 3,537 | 2,627 | 3,400 | | Total Function 2543: | 3,400 | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 5,472 | 3,503 | 7,572 | 7,500 | | 0300 - Purchased Services | 7,500 | |
| 13,204 | 19,545 | 23,466 | 14,500 | | 0400 - Supplies and Materials | 14,500 | |
| 18,676 | 23,048 | 31,038 | 22,000 | | Total Function 2544: | 22,000 | |
| | | | | | <u>2546 - Security Services</u> | | |
| 790 | 790 | 790 | 800 | | 0300 - Purchased Services | 800 | |

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Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 350 - Jefferson County Middle School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| 11,264 | 9,220 | 7,625 | 9,200 | | <u>2552 - Vehicle Operation Services</u> | | |
| 1,240,877 | 1,337,849 | 1,391,378 | 1,469,580 | 11.58 | 0300 - Purchased Services | 9,200 | |
| | | | | | Total Function 2000: | 1,270,518 | 10.00 |
| 3,824,191 | 3,976,178 | 4,097,541 | 4,412,667 | 45.58 | Total Center 350: | 4,269,946 | 45.08 |

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BRIDGES HIGH SCHOOL

Grades: 9-12

410 SW 4th Street

Madras, OR 97741

Principal: Jason Weeks



Demographic Information

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

Special Education Data

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | - | - | 20 | 18 | 29 | 16 |

Enrollment History and Projections

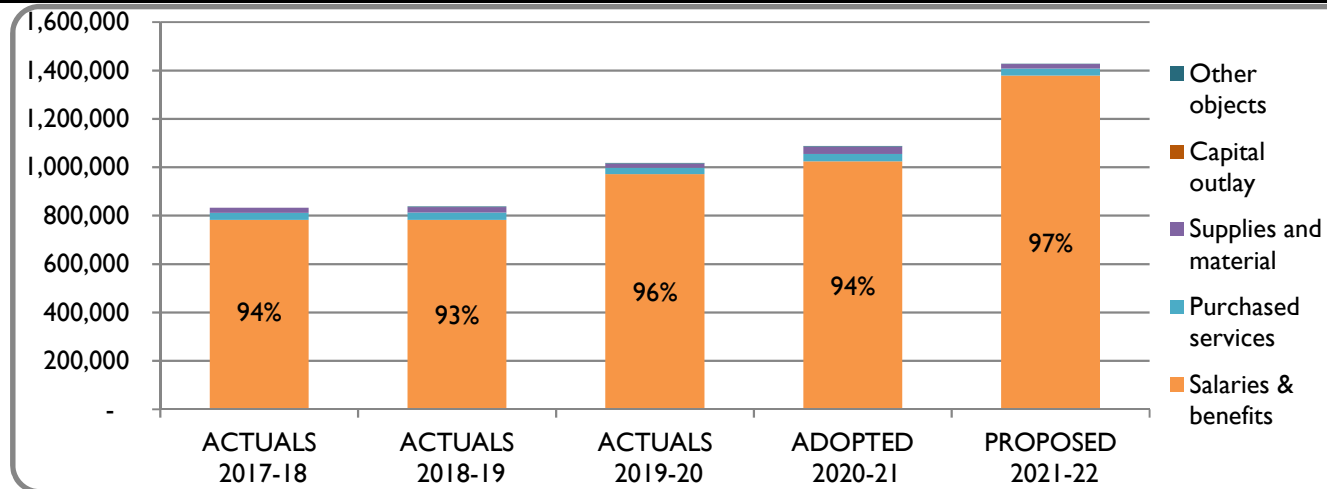
| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| - | 130 | 118 | 118 | 117 | 85 | 100 |

School Performance Measures

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

School Spending

GENERAL FUND



| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 781,783 | 782,091 | 971,738 | 1,023,903 | 1,378,660 |
| Purchased services | 29,785 | 30,915 | 26,290 | 30,665 | 29,015 |
| Supplies and material | 20,696 | 21,613 | 17,072 | 30,306 | 17,735 |
| Capital outlay | - | - | - | - | - |
| Other objects | - | 2,424 | 2,201 | 3,000 | 2,025 |
| Total Requirements | 832,264 | 837,040 | 1,017,303 | 1,087,874 | 1,427,435 |

School Staffing

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Administration | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Certified | 5.15 | 4.70 | 6.25 | 4.75 | 6.50 |
| Classified | 3.44 | 2.94 | 4.19 | 3.81 | 3.25 |
| Certified - SPED | - | - | 1.00 | 1.00 | 1.00 |
| Classified - SPED | - | - | 0.72 | 0.72 | 0.72 |
| Classified - Custodial | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 |
| Certified - Extra Days | 0.03 | 0.03 | 0.06 | 0.06 | - |
| Total | 9.74 | 8.80 | 13.34 | 11.47 | 12.59 |

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

607 - Bridges High School

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 607 - Bridges High School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1250 - Special Education Program</u> | | |
| - | - | 83,970 | 95,389 | 1.72 | 0100 - Salaries | 97,851 | 1.72 |
| - | - | 33,760 | 40,635 | | 0200 - Associated Payroll Costs | 36,932 | |
| - | - | 117,730 | 136,024 | 1.72 | Total Function 1250: | 134,783 | 1.72 |
| | | | | | <u>1283 - Alternative Education Program</u> | | |
| 321,283 | 306,462 | 286,867 | 294,032 | 6.09 | 0100 - Salaries | 532,206 | 7.44 |
| 175,132 | 191,853 | 206,600 | 225,835 | | 0200 - Associated Payroll Costs | 343,248 | |
| 4,217 | 5,391 | 4,586 | 7,665 | | 0300 - Purchased Services | 6,315 | |
| 20,395 | 20,998 | 16,714 | 29,456 | | 0400 - Supplies and Materials | 14,985 | |
| - | 2,424 | 2,201 | 3,000 | | 0600 - Other Objects | 2,000 | |
| 521,027 | 527,128 | 516,969 | 559,988 | 6.09 | Total Function 1283: | 898,754 | 7.44 |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| 14,754 | 16,382 | 15,001 | 19,794 | 0.47 | 0100 - Salaries | 40,251 | 0.94 |
| 8,045 | 10,375 | 10,912 | 11,185 | | 0200 - Associated Payroll Costs | 40,242 | |
| - | - | - | 150 | | 0400 - Supplies and Materials | 450 | |
| 22,799 | 26,757 | 25,913 | 31,129 | 0.47 | Total Function 1291: | 80,943 | 0.94 |
| 543,826 | 553,885 | 660,612 | 727,141 | 8.28 | Total Function 1000: | 1,114,480 | 10.09 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 43,820 | 46,272 | 68,354 | 62,294 | 1.06 | 0100 - Salaries | 60 | |
| 26,084 | 27,479 | 45,945 | 40,387 | | 0200 - Associated Payroll Costs | 24 | |
| 69,904 | 73,751 | 114,299 | 102,681 | 1.06 | Total Function 2122: | 84 | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 301 | 614 | 358 | 700 | | 0400 - Supplies and Materials | 825 | |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| - | - | - | - | | 0100 - Salaries | 11,066 | 0.38 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 3,901 | |
| - | - | - | - | | 0400 - Supplies and Materials | 1,475 | |
| - | - | - | - | | 0600 - Other Objects | 25 | |
| - | - | - | - | | Total Function 2220: | 16,467 | 0.38 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 178 | - | 15 | - | | 0100 - Salaries | - | |
| 15 | - | 6 | - | | 0200 - Associated Payroll Costs | - | |
| 193 | - | 21 | - | | Total Function 2240: | - | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 109,255 | 112,659 | 134,889 | 136,378 | 2.00 | 0100 - Salaries | 165,263 | 2.00 |
| 69,251 | 70,584 | 84,171 | 91,511 | | 0200 - Associated Payroll Costs | 100,609 | |
| 178,507 | 183,242 | 219,060 | 227,889 | 2.00 | Total Function 2410: | 265,872 | 2.00 |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 6,978 | 17 | 1,127 | 4,593 | 0.13 | 0100 - Salaries | 5,086 | 0.13 |
| 6,987 | 7 | 123 | 1,870 | | 0200 - Associated Payroll Costs | 1,921 | |
| 13,964 | 24 | 1,250 | 6,463 | 0.13 | Total Function 2542: | 7,007 | 0.13 |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 19 | 112 | 10 | 500 | | 0300 - Purchased Services | 200 | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 607 - Bridges High School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| 25,549 | 25,412 | 21,694 | 22,500 | | <u>2669 - Telecommunication Services</u> | | |
| 288,438 | 283,155 | 356,691 | 360,733 | 3.19 | 0300 - Purchased Services | 22,500 | |
| | | | | | Total Function 2000: | 312,955 | 2.50 |
| 832,264 | 837,040 | 1,017,303 | 1,087,874 | 11.47 | Total Center 607: | 1,427,435 | 12.59 |

MADRAS HIGH SCHOOL

Grades: 9-12

390 SE 10th Street

Madras, OR 97741

Principal: Brian Cook



Demographic Information

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

Special Education Data

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 120 | 129 | 128 | 134 | 120 | 117 |

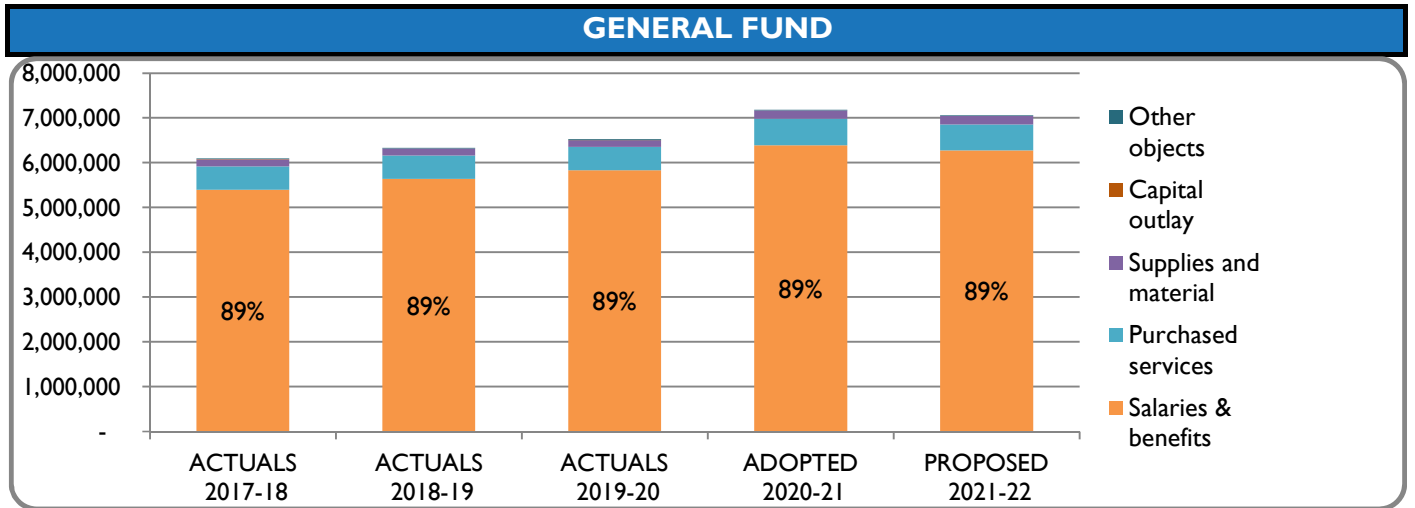
Enrollment History and Projections

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 821 | 685 | 686 | 655 | 686 | 736 | 757 |

School Performance Measures

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

School Spending



| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 5,396,275 | 5,638,500 | 5,832,924 | 6,388,064 | 6,275,468 |
| Purchased services | 521,528 | 518,649 | 518,141 | 595,570 | 574,320 |
| Supplies and material | 157,343 | 158,533 | 152,327 | 185,675 | 195,979 |
| Capital outlay | 5,763 | - | 1,050 | - | - |
| Other objects | 16,258 | 13,318 | 18,679 | 14,465 | 14,465 |
| Total Requirements | 6,097,167 | 6,329,000 | 6,523,119 | 7,183,774 | 7,060,232 |

School Staffing

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Administration | 2.40 | 2.40 | 2.00 | 3.00 | 3.00 |
| Confidential/Supervisory | - | - | 1.00 | 1.00 | 1.00 |
| Certified | 30.75 | 30.75 | 34.54 | 31.00 | 30.00 |
| Classified | 8.78 | 9.03 | 8.03 | 9.28 | 7.94 |
| Certified - SPED | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 |
| Classified - SPED | 10.69 | 10.13 | 9.84 | 10.56 | 10.56 |
| Classified - Custodial | 5.00 | 5.00 | 5.00 | 5.53 | 5.53 |
| Certified - Extra Days | 0.55 | 0.55 | 0.58 | 0.55 | 0.55 |
| Advisors | 1.52 | 1.52 | 1.52 | 1.52 | 1.36 |
| Athletic/Activities Directors | 1.24 | 1.24 | 1.24 | 0.08 | 0.08 |
| Athletic Coaches | 2.44 | 2.44 | 2.44 | 2.44 | 2.60 |
| Total | 69.37 | 69.06 | 71.19 | 69.96 | 67.62 |

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

608 - Madras High School

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 608 - Madras High School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1131 - High School Programs</u> | | |
| 1,798,041 | 1,850,962 | 1,860,798 | 1,915,490 | 29.64 | 0100 - Salaries | 1,855,706 | 28.14 |
| 906,740 | 989,773 | 1,047,335 | 1,141,676 | | 0200 - Associated Payroll Costs | 1,024,152 | |
| 45,496 | 42,791 | 36,264 | 88,000 | | 0300 - Purchased Services | 90,000 | |
| 44,706 | 50,906 | 36,079 | 56,120 | | 0400 - Supplies and Materials | 60,257 | |
| 5,763 | - | - | - | | 0500 - Capital Outlay | - | |
| 1,748 | 1,255 | 4,468 | 4,865 | | 0600 - Other Objects | 4,865 | |
| 2,802,494 | 2,935,686 | 2,984,944 | 3,206,151 | 29.64 | Total Function 1131: | 3,034,980 | 28.14 |
| | | | | | <u>1132 - High School Extracurricular</u> | | |
| 320,485 | 326,432 | 330,002 | 267,982 | 4.04 | 0100 - Salaries | 274,011 | 4.04 |
| 119,636 | 114,182 | 129,156 | 91,618 | | 0200 - Associated Payroll Costs | 89,868 | |
| 59,944 | 70,694 | 71,653 | 74,810 | | 0300 - Purchased Services | 74,797 | |
| 28,237 | 19,954 | 20,934 | 29,740 | | 0400 - Supplies and Materials | 29,740 | |
| 8,985 | 7,889 | 6,625 | 6,250 | | 0600 - Other Objects | 6,250 | |
| 537,287 | 539,150 | 558,369 | 470,400 | 4.04 | Total Function 1132: | 474,666 | 4.04 |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| 103,645 | 129,895 | 146,221 | 179,733 | 5.78 | 0100 - Salaries | 187,981 | 5.78 |
| 78,685 | 102,442 | 119,772 | 134,860 | | 0200 - Associated Payroll Costs | 138,827 | |
| 163 | 79 | 178 | 2,100 | | 0400 - Supplies and Materials | 2,100 | |
| 182,494 | 232,416 | 266,171 | 316,693 | 5.78 | Total Function 1220: | 328,908 | 5.78 |
| | | | | | <u>1223 - Community Transition Center</u> | | |
| 109,145 | 106,287 | 101,360 | 118,428 | 2.31 | 0100 - Salaries | 119,432 | 2.31 |
| 44,783 | 49,316 | 64,581 | 78,460 | | 0200 - Associated Payroll Costs | 78,313 | |
| 1,699 | 1,661 | 1,657 | 1,000 | | 0300 - Purchased Services | 1,000 | |
| - | - | 253 | 300 | | 0400 - Supplies and Materials | 300 | |
| 155,628 | 157,263 | 167,852 | 198,188 | 2.31 | Total Function 1223: | 199,045 | 2.31 |
| | | | | | <u>1229 - Behavioral Program</u> | | |
| 98,026 | 92,063 | 94,720 | 98,547 | 2.44 | 0100 - Salaries | 102,240 | 2.44 |
| 44,838 | 42,276 | 46,103 | 54,192 | | 0200 - Associated Payroll Costs | 54,181 | |
| 36 | - | - | - | | 0300 - Purchased Services | - | |
| 142,899 | 134,340 | 140,823 | 152,739 | 2.44 | Total Function 1229: | 156,421 | 2.44 |
| | | | | | <u>1250 - Special Education Program</u> | | |
| 261,597 | 274,564 | 205,463 | 226,179 | 5.03 | 0100 - Salaries | 232,655 | 5.03 |
| 147,437 | 161,821 | 131,084 | 144,512 | | 0200 - Associated Payroll Costs | 141,314 | |
| - | 84 | - | - | | 0300 - Purchased Services | - | |
| 451 | - | 147 | 1,500 | | 0400 - Supplies and Materials | 1,500 | |
| 409,485 | 436,469 | 336,694 | 372,191 | 5.03 | Total Function 1250: | 375,469 | 5.03 |
| | | | | | <u>1283 - Alternative Education Program</u> | | |
| 89,876 | 66,075 | 55,336 | 78,310 | | 0300 - Purchased Services | 55,000 | |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| 52,945 | 57,474 | 62,346 | 79,605 | 1.88 | 0100 - Salaries | 84,178 | 1.88 |
| 39,257 | 37,328 | 51,086 | 63,532 | | 0200 - Associated Payroll Costs | 64,860 | |
| 3,383 | - | 97 | 450 | | 0400 - Supplies and Materials | 600 | |

Continue on Next Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 608 - Madras High School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| 95,585 | 94,802 | 113,529 | 143,587 | 1.88 | Total Function 1291: | 149,638 | 1.88 |
| 4,415,748 | 4,596,201 | 4,623,718 | 4,938,259 | 51.12 | Total Function 1000: | 4,774,127 | 49.62 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2112 - Attendance Services</u> | | |
| 32,786 | 38,598 | 38,961 | 39,828 | 1.00 | 0100 - Salaries | 42,817 | 1.00 |
| 25,704 | 27,547 | 30,458 | 31,727 | | 0200 - Associated Payroll Costs | 32,607 | |
| 58,490 | 66,145 | 69,419 | 71,555 | 1.00 | Total Function 2112: | 75,424 | 1.00 |
| | | | | | <u>2114 - Student Accounting Services</u> | | |
| 29,813 | 42,469 | 34,454 | 30,686 | 1.00 | 0100 - Salaries | 37,621 | 1.00 |
| 22,596 | 14,631 | 13,626 | 28,283 | | 0200 - Associated Payroll Costs | 13,270 | |
| 52,409 | 57,100 | 48,080 | 58,969 | 1.00 | Total Function 2114: | 50,891 | 1.00 |
| | | | | | <u>2115 - Student Safety Services</u> | | |
| 36,507 | 37,868 | 40,534 | 42,000 | | 0300 - Purchased Services | 44,500 | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 154,609 | 163,851 | 165,389 | 181,223 | 3.13 | 0100 - Salaries | 194,017 | 3.13 |
| 80,392 | 78,552 | 107,493 | 118,995 | | 0200 - Associated Payroll Costs | 122,638 | |
| 214 | 75 | 680 | 1,000 | | 0300 - Purchased Services | 1,000 | |
| - | - | 7,361 | 7,000 | | 0400 - Supplies and Materials | 7,000 | |
| 235,215 | 242,478 | 280,922 | 308,218 | 3.13 | Total Function 2122: | 324,655 | 3.13 |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 3,047 | 2,246 | 4,259 | 2,650 | | 0400 - Supplies and Materials | 3,012 | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| - | - | 39,117 | 39,899 | 0.50 | 0100 - Salaries | 81,794 | 1.00 |
| - | - | 24,335 | 25,716 | | 0200 - Associated Payroll Costs | 49,447 | |
| - | - | 63,452 | 65,615 | 0.50 | Total Function 2211: | 131,241 | 1.00 |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| 45,988 | 47,140 | 47,778 | 49,715 | 1.69 | 0100 - Salaries | 42,859 | 1.34 |
| 32,180 | 31,662 | 35,915 | 37,371 | | 0200 - Associated Payroll Costs | 34,261 | |
| 6,555 | 4,822 | 3,951 | 6,115 | | 0400 - Supplies and Materials | 11,270 | |
| 35 | - | 70 | 100 | | 0600 - Other Objects | 100 | |
| 84,758 | 83,624 | 87,713 | 93,301 | 1.69 | Total Function 2220: | 88,490 | 1.34 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 7,475 | 4,052 | 3,902 | 3,743 | | 0100 - Salaries | 3,743 | |
| 1,181 | 409 | 925 | 1,207 | | 0200 - Associated Payroll Costs | 1,092 | |
| 171 | 337 | 3,009 | 8,000 | | 0300 - Purchased Services | 8,000 | |
| 8,826 | 4,797 | 7,835 | 12,950 | | Total Function 2240: | 12,835 | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 355,466 | 364,108 | 323,636 | 465,742 | 6.00 | 0100 - Salaries | 439,634 | 5.00 |
| 120,243 | 108,008 | 175,931 | 287,085 | | 0200 - Associated Payroll Costs | 258,870 | |
| 20,946 | 21,208 | 64,458 | 27,500 | | 0300 - Purchased Services | 28,573 | |
| 14,681 | 25,542 | 25,906 | 29,100 | | 0400 - Supplies and Materials | 29,100 | |
| 5,490 | 3,888 | 7,517 | 3,000 | | 0600 - Other Objects | 3,000 | |
| 516,825 | 522,753 | 597,449 | 812,427 | 6.00 | Total Function 2410: | 759,177 | 5.00 |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 212,538 | 231,370 | 237,839 | 255,759 | 5.53 | 0100 - Salaries | 270,175 | 5.53 |
| 150,044 | 151,289 | 163,137 | 196,271 | | 0200 - Associated Payroll Costs | 202,905 | |
| 177,304 | 179,802 | 164,047 | 178,300 | | 0300 - Purchased Services | 175,800 | |
| 27,598 | 26,013 | 27,399 | 28,100 | | 0400 - Supplies and Materials | 28,100 | |
| - | 287 | - | 250 | | 0600 - Other Objects | 250 | |
| 567,485 | 588,760 | 592,422 | 658,680 | 5.53 | Total Function 2542: | 677,230 | 5.53 |

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 608 - Madras High School | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | <u>2543 - Grounds Services</u> | | |
| 4,024 | 1,925 | 2,785 | 5,700 | | 0300 - Purchased Services | 4,700 | |
| 6,293 | 4,092 | 8,123 | 5,000 | | 0400 - Supplies and Materials | 5,000 | |
| 10,317 | 6,017 | 10,908 | 10,700 | | Total Function 2543: | 9,700 | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 7,205 | 5,217 | 9,271 | 10,500 | | 0300 - Purchased Services | 10,500 | |
| 22,230 | 24,879 | 17,638 | 17,500 | | 0400 - Supplies and Materials | 18,000 | |
| - | - | 1,050 | - | | 0500 - Capital Outlay | - | |
| 29,435 | 30,096 | 27,960 | 28,000 | | Total Function 2544: | 28,500 | |
| | | | | | <u>2546 - Security Services</u> | | |
| 735 | 735 | 735 | 400 | | 0300 - Purchased Services | 400 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 77,371 | 90,178 | 67,713 | 80,050 | | 0300 - Purchased Services | 80,050 | |
| 1,681,419 | 1,732,799 | 1,899,401 | 2,245,515 | 18.85 | Total Function 2000: | 2,286,105 | 18.00 |
| 6,097,167 | 6,329,000 | 6,523,119 | 7,183,774 | 69.96 | Total Center 608: | 7,060,232 | 67.62 |

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CENTRAL LOCATIONS - EXCLUDES SCHOOLS

445 SE Buff Street

Madras, OR 97741

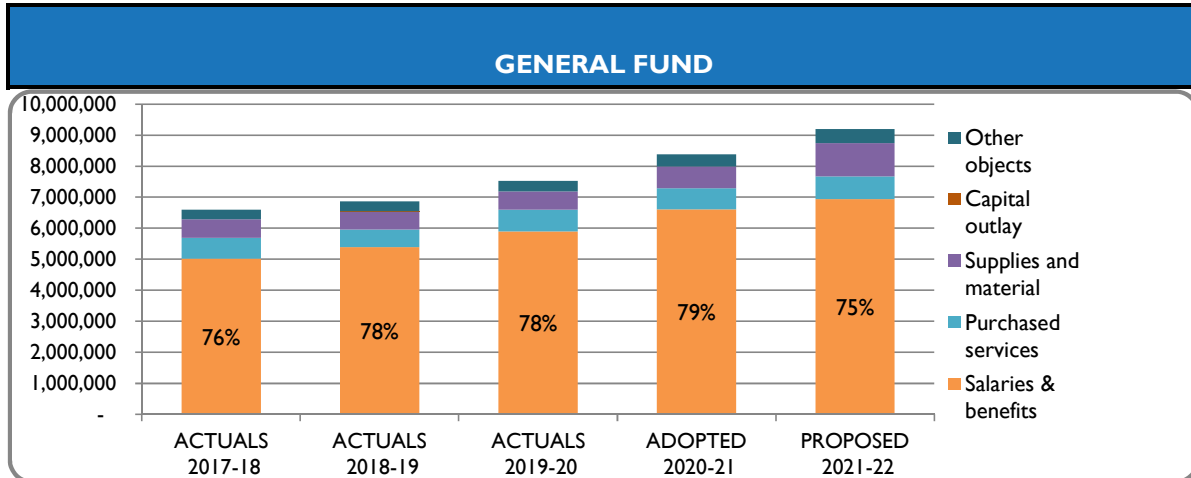
Superintendent: Ken Parshall



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Central Spending



| Object | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Salaries & benefits | 5,024,223 | 5,393,871 | 5,898,318 | 6,609,628 | 6,939,148 |
| Purchased services | 670,303 | 569,369 | 701,537 | 687,375 | 734,265 |
| Supplies and material | 594,050 | 566,364 | 592,432 | 696,422 | 1,081,403 |
| Capital outlay | - | 23,928 | - | - | - |
| Other objects | 316,606 | 321,757 | 337,545 | 390,230 | 452,710 |
| Total Requirements | 6,605,182 | 6,875,287 | 7,529,825 | 8,383,655 | 9,207,526 |

Staffing Information

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Districtwide Substitutes | 3.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| Talented and Gifted | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| English Language Learner | - | - | - | - | 3.81 |
| Nursing | 2.75 | 1.88 | 1.88 | 1.88 | 1.88 |
| Special Programs | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| Teaching & Learning | 1.95 | 2.45 | 2.95 | 2.95 | 2.95 |
| Office of the Superintendent | 2.50 | 2.00 | 2.00 | 2.00 | 2.00 |
| Transportation | 27.75 | 27.19 | 26.71 | 28.83 | 32.33 |
| Business Office | 5.05 | 5.55 | 5.67 | 6.05 | 6.05 |
| Maintenance | 9.47 | 8.72 | 9.35 | 9.98 | 9.28 |
| Human Resources | 4.25 | 4.25 | 5.50 | 4.50 | 4.50 |
| Technology | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 |
| | 59.22 | 56.54 | 59.56 | 61.68 | 70.29 |

Central Locations - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | Central Locations - General Fund Requirements | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 7,244 | 28,983 | 20,767 | 42,819 | 1.00 | 0100 - Salaries | 44,203 | 1.00 |
| 10,568 | 22,612 | 25,025 | 32,907 | | 0200 - Associated Payroll Costs | 33,725 | |
| - | - | - | - | | 0400 - Supplies and Materials | 168,100 | |
| 17,811 | 51,596 | 45,792 | 75,726 | 1.00 | Total Function 1111: | 246,028 | 1.00 |
| | | | | | <u>1121 - Middle/Junior High Programs</u> | | |
| 31,554 | - | 15,320 | 42,622 | 1.00 | 0100 - Salaries | 44,613 | 1.00 |
| 24,118 | - | 10,139 | 32,835 | | 0200 - Associated Payroll Costs | 33,855 | |
| - | - | - | - | | 0400 - Supplies and Materials | 63,200 | |
| 55,672 | - | 25,459 | 75,457 | 1.00 | Total Function 1121: | 141,668 | 1.00 |
| | | | | | <u>1131 - High School Programs</u> | | |
| 31,554 | 31,118 | 26,064 | 42,622 | 1.00 | 0100 - Salaries | 48,223 | 1.00 |
| 24,355 | 24,617 | 10,520 | 32,835 | | 0200 - Associated Payroll Costs | 15,476 | |
| - | - | - | - | | 0400 - Supplies and Materials | 89,700 | |
| 55,909 | 55,735 | 36,584 | 75,457 | 1.00 | Total Function 1131: | 153,399 | 1.00 |
| | | | | | <u>1210 - Programs for The Talented and Gifted</u> | | |
| 34,559 | 37,385 | 39,117 | 39,899 | 0.50 | 0100 - Salaries | 40,897 | 0.50 |
| 20,901 | 22,329 | 24,704 | 25,716 | | 0200 - Associated Payroll Costs | 24,724 | |
| 116 | 1,583 | 427 | 300 | | 0300 - Purchased Services | 300 | |
| 3,196 | - | 3,722 | 5,400 | | 0400 - Supplies and Materials | 5,400 | |
| 58,772 | 61,297 | 67,970 | 71,315 | 0.50 | Total Function 1210: | 71,321 | 0.50 |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| 253 | - | - | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>1221 - Learning Center - Structured and Intensive</u> | | |
| 376 | - | - | - | | 0100 - Salaries | - | |
| 49 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 424 | - | - | - | | Total Function 1221: | - | |
| | | | | | <u>1223 - Community Transition Center</u> | | |
| 40,406 | 39,663 | 43,940 | 44,500 | | 0600 - Other Objects | 46,030 | |
| | | | | | <u>1227 - Extended School Year Programs</u> | | |
| 19,852 | 19,986 | 24,731 | 22,000 | | 0100 - Salaries | 22,000 | |
| 6,745 | 6,574 | 9,956 | 8,415 | | 0200 - Associated Payroll Costs | 7,742 | |
| 360 | 137 | 150 | 150 | | 0400 - Supplies and Materials | 150 | |
| 26,956 | 26,697 | 34,837 | 30,565 | | Total Function 1227: | 29,892 | |
| | | | | | <u>1229 - Behavioral Program</u> | | |
| 153 | - | - | - | | 0300 - Purchased Services | 1,155 | |
| | | | | | <u>1250 - Special Education Program</u> | | |
| - | 1,500 | - | - | | 0100 - Salaries | - | |
| - | 512 | - | - | | 0200 - Associated Payroll Costs | - | |
| 364 | 562 | 100 | - | | 0400 - Supplies and Materials | - | |
| 364 | 2,573 | 100 | - | | Total Function 1250: | - | |

Continue on Next Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | Central Locations - General Fund Requirements | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| - | - | - | - | | <u>1291 - ESL Instructional Program</u> | | |
| - | - | - | - | | 0100 - Salaries | 168,356 | 3.75 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 131,846 | |
| - | - | - | - | | 0300 - Purchased Services | 50,000 | |
| - | - | 2,335 | - | | 0400 - Supplies and Materials | 53,000 | |
| - | - | 2,335 | - | | Total Function 1291: | 403,202 | 3.75 |
| 256,720 | 237,560 | 257,015 | 373,020 | 3.50 | Total Function 1000: | 1,092,695 | 7.25 |
| | | | | | <u>2000 - Support Services</u> | | |
| | | | | | <u>2114 - Student Accounting Services</u> | | |
| 20,095 | 20,257 | 21,880 | 20,383 | 0.34 | 0100 - Salaries | 21,283 | 0.34 |
| 12,772 | 13,115 | 14,944 | 14,470 | | 0200 - Associated Payroll Costs | 14,296 | |
| 900 | 1,428 | - | 1,000 | | 0400 - Supplies and Materials | 1,000 | |
| 33,766 | 34,801 | 36,824 | 35,853 | 0.34 | Total Function 2114: | 36,579 | 0.34 |
| | | | | | <u>2115 - Student Safety Services</u> | | |
| 17,913 | 27,955 | 30,582 | 35,000 | | 0300 - Purchased Services | - | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| 83,652 | 95,760 | 99,824 | 103,291 | 1.88 | 0100 - Salaries | 104,135 | 1.88 |
| 54,924 | 54,274 | 58,055 | 62,307 | | 0200 - Associated Payroll Costs | 60,944 | |
| 1,137 | 1,508 | 664 | 2,235 | | 0300 - Purchased Services | 2,435 | |
| 2,232 | 1,856 | 4,393 | 1,965 | | 0400 - Supplies and Materials | 1,965 | |
| 239 | 259 | 609 | 150 | | 0600 - Other Objects | 300 | |
| 142,184 | 153,656 | 163,545 | 169,948 | 1.88 | Total Function 2130: | 169,779 | 1.88 |
| | | | | | <u>2160 - Other Student Treatment Services</u> | | |
| 73,262 | 74,509 | 82,300 | 81,000 | | 0300 - Purchased Services | 85,000 | |
| | | | | | <u>2190 - Service Direction, Student Support Services</u> | | |
| 127,776 | 137,457 | 140,086 | 142,767 | 1.00 | 0100 - Salaries | 186,461 | 2.00 |
| 70,035 | 75,784 | 84,512 | 85,190 | | 0200 - Associated Payroll Costs | 108,034 | |
| 47,472 | 41,779 | 42,947 | 48,870 | | 0300 - Purchased Services | 1,500 | |
| 2,520 | 1,656 | 4,305 | 1,600 | | 0400 - Supplies and Materials | 1,600 | |
| 1,045 | 1,055 | 1,055 | 1,130 | | 0600 - Other Objects | 1,130 | |
| 248,847 | 257,730 | 272,906 | 279,557 | 1.00 | Total Function 2190: | 298,725 | 2.00 |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 168,178 | 206,655 | 298,727 | 314,188 | 2.95 | 0100 - Salaries | 287,380 | 2.95 |
| 97,059 | 118,834 | 181,915 | 190,725 | | 0200 - Associated Payroll Costs | 174,066 | |
| 1,605 | 181 | 477 | 1,700 | | 0300 - Purchased Services | 1,700 | |
| 5,568 | 6,525 | 8,830 | 7,550 | | 0400 - Supplies and Materials | 7,550 | |
| 1,399 | 5,804 | 1,294 | 1,500 | | 0600 - Other Objects | 1,500 | |
| 273,808 | 337,999 | 491,243 | 515,663 | 2.95 | Total Function 2211: | 472,196 | 2.95 |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| - | - | - | - | | 0300 - Purchased Services | 1,155 | |
| | | | | | <u>2230 - Assessment & Testing</u> | | |
| 62,658 | 61,728 | 59,030 | 75,000 | | 0100 - Salaries | 65,000 | |
| 7,152 | 8,804 | 10,785 | 24,189 | | 0200 - Associated Payroll Costs | 18,975 | |
| 2,208 | 4,452 | 2,885 | 8,770 | | 0400 - Supplies and Materials | 8,770 | |
| 72,018 | 74,984 | 72,701 | 107,959 | | Total Function 2230: | 92,745 | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 29,966 | 44,728 | 33,167 | 45,000 | | 0200 - Associated Payroll Costs | 45,000 | |
| 154 | - | - | 13,988 | | 0300 - Purchased Services | 13,988 | |
| 14,159 | 13,079 | 13,995 | 15,000 | | 0400 - Supplies and Materials | 15,000 | |
| 44,279 | 57,806 | 47,162 | 73,988 | | Total Function 2240: | 73,988 | |

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | Central Locations - General Fund Requirements | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | <u>2244 - Administration Staff Development</u> | | |
| 39,785 | 27,010 | 12,962 | 36,000 | | 0200 - Associated Payroll Costs | 25,000 | |
| | | | | | <u>2310 - Board of Education Services</u> | | |
| 145,506 | 146,758 | 151,111 | 162,000 | | 0300 - Purchased Services | 161,500 | |
| 1,734 | 3,527 | 1,305 | 2,500 | | 0400 - Supplies and Materials | 2,500 | |
| 7,068 | 7,968 | 8,161 | 10,400 | | 0600 - Other Objects | 9,000 | |
| 154,308 | 158,254 | 160,577 | 174,900 | | Total Function 2310: | 173,000 | |
| | | | | | <u>2321 - Office of The Superintendent Services</u> | | |
| 260,012 | 282,225 | 283,870 | 286,272 | 2.00 | 0100 - Salaries | 262,376 | 2.00 |
| 100,095 | 129,282 | 157,795 | 155,109 | | 0200 - Associated Payroll Costs | 159,039 | |
| 49,789 | 20,262 | 17,187 | 20,070 | | 0300 - Purchased Services | 70,000 | |
| 5,912 | 5,250 | 4,179 | 7,700 | | 0400 - Supplies and Materials | 7,700 | |
| 1,148 | 1,140 | 1,055 | 2,500 | | 0600 - Other Objects | 2,500 | |
| 416,956 | 438,160 | 464,087 | 471,651 | 2.00 | Total Function 2321: | 501,615 | 2.00 |
| | | | | | <u>2329 - Other Executive Administration Services</u> | | |
| 47,747 | 26,716 | 25,364 | 29,540 | | 0300 - Purchased Services | 29,540 | |
| 8,865 | 3,788 | 4,820 | 6,500 | | 0400 - Supplies and Materials | 6,300 | |
| 56,612 | 30,504 | 30,184 | 36,040 | | Total Function 2329: | 35,840 | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 2,330 | 612 | 709 | - | | 0300 - Purchased Services | 47,000 | |
| | | | | | <u>2520 - Fiscal Services</u> | | |
| 292,379 | 331,538 | 348,067 | 441,510 | 5.00 | 0100 - Salaries | 409,517 | 5.00 |
| 143,739 | 209,432 | 194,161 | 254,816 | | 0200 - Associated Payroll Costs | 260,088 | |
| 35,735 | 48,368 | 100,063 | 55,700 | | 0300 - Purchased Services | 89,300 | |
| 57,668 | 36,997 | 65,766 | 53,150 | | 0400 - Supplies and Materials | 34,250 | |
| 2,275 | 6,475 | 4,232 | 4,000 | | 0600 - Other Objects | 4,000 | |
| 531,795 | 632,810 | 712,289 | 809,176 | 5.00 | Total Function 2520: | 797,155 | 5.00 |
| | | | | | <u>2528 - Risk Management Services</u> | | |
| 73,118 | 75,572 | 75,393 | 85,500 | | 0600 - Other Objects | 113,400 | |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 44,879 | 43,886 | 44,638 | 43,456 | 0.78 | 0100 - Salaries | 45,037 | 0.78 |
| 26,185 | 27,845 | 29,563 | 29,991 | | 0200 - Associated Payroll Costs | 30,575 | |
| 68,236 | 67,378 | 66,881 | 70,270 | | 0300 - Purchased Services | 70,270 | |
| 5,892 | 7,691 | 7,730 | 10,070 | | 0400 - Supplies and Materials | 10,570 | |
| 147,028 | 136,722 | 150,530 | 173,500 | | 0600 - Other Objects | 205,400 | |
| 292,220 | 283,522 | 299,343 | 327,287 | 0.78 | Total Function 2542: | 361,852 | 0.78 |
| | | | | | <u>2543 - Grounds Services</u> | | |
| 59,057 | 31,850 | 41,192 | 52,583 | 1.00 | 0100 - Salaries | 60,087 | 1.00 |
| 36,314 | 11,826 | 14,685 | 38,035 | | 0200 - Associated Payroll Costs | 40,817 | |
| 4,187 | 11,435 | 10,531 | 13,060 | | 0300 - Purchased Services | 13,060 | |
| 9,880 | 8,406 | 13,814 | 18,500 | | 0400 - Supplies and Materials | 18,500 | |
| - | - | - | 150 | | 0600 - Other Objects | 150 | |
| 109,438 | 63,517 | 80,222 | 122,328 | 1.00 | Total Function 2543: | 132,614 | 1.00 |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 475,637 | 470,161 | 471,011 | 565,621 | 8.20 | 0100 - Salaries | 468,019 | 7.50 |
| 281,057 | 293,587 | 285,343 | 357,927 | | 0200 - Associated Payroll Costs | 290,613 | |
| 14,474 | 11,046 | 17,665 | 17,050 | | 0300 - Purchased Services | 19,240 | |
| 54,810 | 70,772 | 73,816 | 74,260 | | 0400 - Supplies and Materials | 76,760 | |
| 7,149 | 7,413 | 6,847 | 9,600 | | 0600 - Other Objects | 9,500 | |
| 833,126 | 852,979 | 854,682 | 1,024,458 | 8.20 | Total Function 2544: | 864,132 | 7.50 |

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | Central Locations - General Fund Requirements | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| 359 | 718 | 359 | 800 | | <u>2546 - Security Services</u> | | |
| | | | | | 0300 - Purchased Services | 800 | |
| 958,824 | 1,003,585 | 1,088,113 | 1,131,059 | 28.83 | <u>2552 - Vehicle Operation Services</u> | | |
| 695,018 | 770,503 | 776,520 | 940,774 | | 0100 - Salaries | 1,286,775 | 32.33 |
| (49,663) | (62,705) | (29,151) | (51,700) | | 0200 - Associated Payroll Costs | 949,991 | |
| 271,976 | 253,098 | 213,105 | 274,042 | | 0300 - Purchased Services | (51,550) | |
| 27,998 | 31,877 | 33,417 | 38,000 | | 0400 - Supplies and Materials | 294,250 | |
| | | | | | 0600 - Other Objects | 47,500 | |
| 1,904,153 | 1,996,357 | 2,082,003 | 2,332,175 | 28.83 | Total Function 2552: | 2,526,966 | 32.33 |
| | | | | | <u>2572 - Purchasing Services</u> | | |
| 15,211 | 16,281 | 17,821 | 17,451 | 0.33 | 0100 - Salaries | 18,079 | 0.33 |
| 10,102 | 10,618 | 12,031 | 12,137 | | 0200 - Associated Payroll Costs | 12,351 | |
| 6,556 | 1,733 | 11,580 | 2,500 | | 0400 - Supplies and Materials | 2,500 | |
| 31,870 | 28,633 | 41,433 | 32,088 | 0.33 | Total Function 2572: | 32,930 | 0.33 |
| | | | | | <u>2573 - Warehousing & Distributing Services</u> | | |
| 13,245 | 13,663 | 13,967 | 13,946 | 0.38 | 0100 - Salaries | 14,516 | 0.38 |
| 10,363 | 11,117 | 11,737 | 11,902 | | 0200 - Associated Payroll Costs | 12,288 | |
| 23,608 | 24,780 | 25,703 | 25,848 | 0.38 | Total Function 2573: | 26,804 | 0.38 |
| | | | | | <u>2574 - Printing/Copying Services</u> | | |
| 6,995 | - | 3,082 | 5,000 | | 0300 - Purchased Services | - | |
| 995 | 310 | 473 | 1,000 | | 0400 - Supplies and Materials | - | |
| 7,990 | 310 | 3,554 | 6,000 | | Total Function 2574: | - | |
| | | | | | <u>2626 - Grant Writing Services</u> | | |
| 20,891 | 9,456 | 4,703 | 12,000 | | 0300 - Purchased Services | 12,000 | |
| | | | | | <u>2633 - Public Information Services</u> | | |
| 40,195 | 27,836 | 51,152 | 34,100 | | 0300 - Purchased Services | 22,100 | |
| - | 31 | - | - | | 0400 - Supplies and Materials | - | |
| 40,195 | 27,867 | 51,152 | 34,100 | | Total Function 2633: | 22,100 | |
| | | | | | <u>2640 - Staff Services</u> | | |
| 270,338 | 299,931 | 422,350 | 355,193 | 4.50 | 0100 - Salaries | 373,487 | 4.50 |
| 119,455 | 138,829 | 214,572 | 221,303 | | 0200 - Associated Payroll Costs | 205,695 | |
| 19,765 | 22,311 | 24,185 | 25,000 | | 0300 - Purchased Services | 32,000 | |
| 47,070 | 46,663 | 56,571 | 73,500 | | 0400 - Supplies and Materials | 73,500 | |
| 1,553 | 1,800 | 2,504 | 2,500 | | 0600 - Other Objects | 2,500 | |
| 458,180 | 509,534 | 720,181 | 677,496 | 4.50 | Total Function 2640: | 687,182 | 4.50 |
| | | | | | <u>2642 - Recruitment and Placement Services</u> | | |
| 2,991 | 4,235 | 2,522 | 11,000 | | 0300 - Purchased Services | 11,000 | |
| 378 | 1,638 | 1,086 | 2,000 | | 0400 - Supplies and Materials | 2,000 | |
| 6,180 | 6,010 | 8,208 | 16,500 | | 0600 - Other Objects | 9,500 | |
| 9,549 | 11,883 | 11,815 | 29,500 | | Total Function 2642: | 22,500 | |
| | | | | | <u>2645 - Health Services - Staff</u> | | |
| 1,525 | 3,001 | 1,667 | 2,000 | | 0300 - Purchased Services | 4,000 | |
| | | | | | <u>2660 - Technology Services</u> | | |
| 101,050 | 108,012 | 118,169 | 120,461 | 1.00 | 0100 - Salaries | 154,672 | 2.00 |
| 60,402 | 64,567 | 74,758 | 75,441 | | 0200 - Associated Payroll Costs | 100,685 | |
| 43,119 | 1,386 | 2,136 | 7,410 | | 0300 - Purchased Services | 7,410 | |
| 90,553 | 96,765 | 97,471 | 129,265 | | 0400 - Supplies and Materials | 137,138 | |
| - | 23,928 | - | - | | 0500 - Capital Outlay | - | |
| - | - | 300 | 300 | | 0600 - Other Objects | 300 | |
| 295,123 | 294,658 | 292,835 | 332,877 | 1.00 | Total Function 2660: | 400,205 | 2.00 |

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | Central Locations - General Fund Requirements | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| 43,932 | 48,233 | 59,515 | 54,582 | | <u>2669 - Telecommunication Services</u> | | |
| | | | | | 0300 - Purchased Services | 58,362 | |
| - | 4,437 | 4,233 | 6,000 | | <u>2680 - Interpretation and Translation</u> | | |
| | | | | | 0300 - Purchased Services | 6,000 | |
| 60,283 | 58,458 | 51,266 | 43,140 | | <u>2700 - Supplemental Retirement Program</u> | | |
| 4,665 | 6,655 | 4,458 | 5,321 | | 0100 - Salaries | 48,859 | |
| 64,948 | 65,113 | 55,724 | 48,461 | | 0200 - Associated Payroll Costs | 4,153 | |
| | | | | | Total Function 2700: | 53,012 | |
| 6,318,088 | 6,607,360 | 7,242,588 | 7,980,235 | 58.18 | Total Function 2000: | 8,134,636 | 62.98 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3320 - Community Recreation Services</u> | | |
| 30,000 | 30,000 | 30,000 | 30,000 | | 0300 - Purchased Services | 30,000 | |
| | | | | | <u>3330 - Civic Services</u> | | |
| - | - | - | - | | 0100 - Salaries | 3,004 | 0.06 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 2,191 | |
| 374 | 367 | 222 | 400 | | 0300 - Purchased Services | - | |
| 374 | 367 | 222 | 400 | | Total Function 3330: | 5,195 | 0.06 |
| 30,374 | 30,367 | 30,222 | 30,400 | | Total Function 3000: | 35,195 | 0.06 |
| 6,605,182 | 6,875,287 | 7,529,825 | 8,383,655 | 61.68 | | 9,262,526 | 70.29 |



Fund 101 – Bus Replacement Fund

This sub fund is designated for the replacement of buses and major bus repairs and retrofits. Revenues are derived from the State School Support as a result of depreciation of buses and transfers from the General Fund. In order to meet the HB2795 mandate of retrofitting buses with clean emissions by 2027 the District will need to ensure that the Bus Replacement Fund is adequately funded. Routine and ongoing operational cost for District owned buses are separately provided for in the General Fund. The 2021-22 budget reflects a General Fund transfer of \$100,000 (see “Informational Section” for the Bus Replacement Plan).

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 101 - Bus Replacement Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | 0000 - General Function | | |
| 174,536 | 202,288 | 241,698 | 278,607 | | 3000 - Revenue From State Sources | 277,399 | |
| 1,525,968 | 1,679,892 | 1,874,250 | 1,584,500 | | 5000 - Other Sources | 1,591,500 | |
| 1,700,504 | 1,882,180 | 2,115,949 | 1,863,107 | | Total Function 0000: | 1,868,899 | |
| 1,700,504 | 1,882,180 | 2,115,949 | 1,863,107 | | Total Resources: | 1,868,899 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | 2552 - Vehicle Operation Services | | |
| 320,611 | 307,930 | 415,985 | 534,500 | | 0500 - Capital Outlay | 555,950 | |
| | | | | | 7000 - Unappropriated Ending Fund Balance | | |
| | | | | | 7000 - Unappropriated End Fund Balance | | |
| 1,379,892 | 1,574,250 | 1,699,964 | 1,328,607 | | 0800 - Other Uses of Funds | 1,312,949 | |
| 1,700,504 | 1,882,180 | 2,115,949 | 1,863,107 | | Total Requirements: | 1,868,899 | |
| - | - | - | - | | Total Fund 101: | - | |



Fund 102 – Employee Wellness Program

This sub fund was created in order to sustain the Staff Wellness Program that initiated as a result of two multi-year grants. The grant ended in June 2015. Under the wellness program staff can enjoy access to exercise programs like Yoga, Boot Camp, and Basketball and participate in nutrition and fitness challenges that help motivate staff. Revenues are derived from participation fees and transfers from the General Fund. The 2021-22 budget reflects a transfer of \$6,500.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 102 - Employee Wellness Program | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 660 | 700 | 50 | 600 | | 1000 - Revenue from Local Sources | 600 | |
| 29,534 | 29,015 | 26,185 | 20,950 | | 5000 - Other Sources | 21,500 | |
| 30,194 | 29,715 | 26,235 | 21,550 | | Total Function 0000: | 22,100 | |
| 30,194 | 29,715 | 26,235 | 21,550 | | Total Resources: | 22,100 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2645 - Health Services - Staff</u> | | |
| 1,500 | 1,500 | 1,500 | 1,500 | 0.08 | 0100 - Salaries | 1,500 | 0.08 |
| 543 | 552 | 853 | 615 | | 0200 - Associated Payroll Costs | 551 | |
| 3,000 | 4,020 | 3,121 | 4,500 | | 0300 - Purchased Services | 4,500 | |
| 3,636 | 3,959 | 4,148 | 5,000 | | 0400 - Supplies and Materials | 5,000 | |
| 8,679 | 10,030 | 9,623 | 11,615 | 0.08 | Total Function 2645: | 11,551 | 0.08 |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 21,515 | 19,685 | 16,613 | 9,935 | | 0800 - Other Uses of Funds | 10,549 | |
| 30,194 | 29,715 | 26,235 | 21,550 | 0.08 | Total Requirements: | 22,100 | 0.08 |
| - | - | - | - | 0.08 | Total Fund 102: | - | 0.08 |



Fund 104 – WS Housing Fund

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

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 104 - WS Housing Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 24,484 | 17,060 | 16,792 | 29,940 | | 1000 - Revenue from Local Sources | 45,000 | |
| 75,269 | 124,478 | 121,564 | 88,500 | | 5000 - Other Sources | 20,000 | |
| 99,753 | 141,538 | 138,356 | 118,440 | | Total Function 0000: | 65,000 | |
| 99,753 | 141,538 | 138,356 | 118,440 | | Total Resources: | 65,000 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 1,583 | 5,317 | 11,387 | 6,000 | | 0300 - Purchased Services | 4,500 | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 2,604 | - | - | 2,500 | | 0300 - Purchased Services | 30,500 | |
| 1,087 | 190 | 5,097 | 3,000 | | 0400 - Supplies and Materials | 20,000 | |
| - | 14,467 | 48,600 | 106,940 | | 0500 - Capital Outlay | 10,000 | |
| 3,691 | 14,658 | 53,697 | 112,440 | | Total Function 2544: | 60,500 | |
| 5,274 | 19,975 | 65,085 | 118,440 | | Total Function 2000: | 65,000 | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 94,478 | 121,564 | 73,271 | - | | 0800 - Other Uses of Funds | - | |
| 99,753 | 141,538 | 138,356 | 118,440 | | Total Requirements: | 65,000 | |
| - | - | - | - | | Total Fund 104: | - | |



Fund 105 – Performing Arts Center

The Performing Arts Center Fund is used for the operations and maintenance of the Performing Arts Center. This fund is supported by rental fees and transfers from the General Fund. The 2021-22 budget reflects a transfer of \$179,967.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 105 - Performing Arts Center | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | 0000 - General Function | | |
| 19,848 | 17,660 | 7,319 | 17,500 | | 1000 - Revenue from Local Sources | 17,500 | |
| 181,085 | 150,989 | 171,776 | 176,690 | | 5000 - Other Sources | 179,967 | |
| 200,933 | 168,649 | 179,095 | 194,190 | | Total Function 0000: | 197,467 | |
| 200,933 | 168,649 | 179,095 | 194,190 | | Total Resources: | 197,467 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | 2542 - Buildings Services | | |
| 13,069 | 13,784 | 13,322 | 14,016 | 0.25 | 0100 - Salaries | 14,547 | 0.25 |
| 8,386 | 9,164 | 9,469 | 9,833 | | 0200 - Associated Payroll Costs | 10,031 | |
| 42,892 | 53,135 | 51,241 | 52,300 | | 0300 - Purchased Services | 52,500 | |
| 3,907 | 1,891 | 2,188 | 2,000 | | 0400 - Supplies and Materials | 2,000 | |
| - | 287 | - | 300 | | 0600 - Other Objects | 300 | |
| 68,255 | 78,261 | 76,220 | 78,449 | 0.25 | Total Function 2542: | 79,378 | 0.25 |
| | | | | | 2543 - Grounds Services | | |
| 400 | 106 | - | 500 | | 0400 - Supplies and Materials | 500 | |
| | | | | | 2544 - Maintenance Services | | |
| 1,100 | 10,539 | 8,601 | 7,500 | | 0300 - Purchased Services | 7,500 | |
| 2,310 | 1,054 | 1,335 | 3,950 | | 0400 - Supplies and Materials | 3,950 | |
| 3,410 | 11,593 | 9,936 | 11,450 | | Total Function 2544: | 11,450 | |
| | | | | | 2546 - Security Services | | |
| 1,173 | 1,173 | 1,173 | 1,300 | | 0300 - Purchased Services | 1,300 | |
| 73,238 | 91,133 | 87,329 | 91,699 | 0.25 | Total Function 2000: | 92,628 | 0.25 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | 3390 - Other Community Services | | |
| 39,214 | 40,583 | 44,976 | 48,741 | 1.00 | 0100 - Salaries | 51,258 | 1.00 |
| 29,984 | 33,971 | 39,697 | 44,100 | | 0200 - Associated Payroll Costs | 43,931 | |
| 969 | 2,140 | 6,778 | 7,650 | | 0300 - Purchased Services | 7,650 | |
| 1,398 | 822 | 314 | 2,000 | | 0400 - Supplies and Materials | 2,000 | |
| 71,564 | 77,515 | 91,766 | 102,491 | 1.00 | Total Function 3390: | 104,839 | 1.00 |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | 7000 - Unapprop End Fund Balance | | |
| 56,131 | - | - | - | | 0800 - Other Uses of Funds | - | |
| 200,933 | 168,649 | 179,095 | 194,190 | 1.25 | Total Requirements: | 197,467 | 1.25 |
| - | - | - | - | 1.25 | Total Fund 105: | - | 1.25 |



Fund 106 – Classroom Furniture Replacement Fund

The Classroom Furniture Replacement Fund was established to update obsolete classroom furniture. Resources for this fund depend on a transfer from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 106 - Classroom Furniture Replacement Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | 50,000 | 64,712 | 58,800 | | 5000 - Other Sources | 65,000 | |
| - | 50,000 | 64,712 | 58,800 | | Total Resources: | 65,000 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| - | 7,530 | 12,870 | 25,000 | | 0400 - Supplies and Materials | 25,000 | |
| - | 8,779 | 7,180 | 12,500 | | <u>1121 - Middle/Junior High Programs</u> | | |
| | | | | | 0400 - Supplies and Materials | 12,500 | |
| - | 18,979 | 780 | 12,500 | | <u>1131 - High School Programs</u> | | |
| - | 35,288 | 20,830 | 50,000 | | 0400 - Supplies and Materials | 12,500 | |
| | | | | | Total Function 1000: | 50,000 | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| - | 14,712 | 43,882 | 8,800 | | 0800 - Other Uses of Funds | 15,000 | |
| - | 50,000 | 64,712 | 58,800 | | Total Requirements: | 65,000 | |
| - | - | - | - | | Total Fund 106: | - | |



Fund 107 – Technology Replacement Fund

This fund is utilized to support the District's technology infrastructure. The Technology Replacement sub fund is funded by E-Rate reimbursements and transfers from the General Fund. These resources are intended to replace District technology assets that have become obsolete or have catastrophically failed and cannot be repaired. The 2021-22 budget reflects a transfer of \$100,000 from the General Fund (see “Informational Section” for the Technology Replacement Schedule).

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 107 - Technology Replacement Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 122,036 | 111,943 | 71,927 | 100,000 | | 1000 - Revenue from Local Sources | 90,000 | |
| 418,031 | 564,680 | 847,362 | 480,000 | | 5000 - Other Sources | 875,000 | |
| 540,067 | 676,623 | 919,289 | 580,000 | | Total Function 0000: | 965,000 | |
| 540,067 | 676,623 | 919,289 | 580,000 | | Total Resources: | 965,000 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2660 - Technology Services</u> | | |
| 8,816 | 6,896 | 7,198 | 9,000 | | 0300 - Purchased Services | 9,000 | |
| 149,220 | 134,656 | 117,560 | 150,525 | | 0400 - Supplies and Materials | 150,525 | |
| - | 37,709 | - | - | | 0500 - Capital Outlay | - | |
| 158,036 | 179,261 | 124,758 | 159,525 | | Total Function 2660: | 159,525 | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 382,030 | 497,362 | 794,532 | 420,475 | | 0800 - Other Uses of Funds | 805,475 | |
| 540,067 | 676,623 | 919,289 | 580,000 | | Total Requirements: | 965,000 | |
| - | - | - | - | | Total Fund 107: | - | |



Fund 108 – Textbook Replacement Fund

The Textbook Reserve Fund is intended to provide funds for the 7-year textbook adoption schedule established by the Oregon Department of Education, for additional curriculum necessary for the adoption of the Common Core State Standards, and for miscellaneous purchases necessary to support curriculum objectives. The 2021-22 budget reflects a transfer of \$100,000 from the General Fund (see “Informational Section” for the Textbook Adoption Schedule).

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 108 - Textbook Replacement Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 1,247,941 | 1,516,733 | 1,905,876 | 1,405,000 | | 5000 - Other Sources | 1,750,000 | |
| 1,247,941 | 1,516,733 | 1,905,876 | 1,405,000 | | Total Resources: | 1,750,000 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 110,855 | 38,871 | 39,912 | 55,000 | | 0400 - Supplies and Materials | 55,000 | |
| | | | | | <u>1121 - Middle/Junior High Programs</u> | | |
| 93,422 | 43,331 | 103,522 | 50,000 | | 0400 - Supplies and Materials | 50,000 | |
| | | | | | <u>1131 - High School Programs</u> | | |
| 66,365 | 23,977 | 95,664 | 37,000 | | 0400 - Supplies and Materials | 37,000 | |
| 270,642 | 106,178 | 239,098 | 142,000 | | Total Function 1000: | 142,000 | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2213 - Curriculum Development</u> | | |
| 943 | 645 | 2,642 | - | | 0100 - Salaries | - | |
| 348 | 202 | 1,001 | - | | 0200 - Associated Payroll Costs | - | |
| 6,832 | 800 | 21,939 | - | | 0400 - Supplies and Materials | - | |
| 8,124 | 1,647 | 25,582 | - | | Total Function 2213: | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 1,427 | 1,418 | 1,726 | - | | 0100 - Salaries | - | |
| 311 | 213 | 489 | - | | 0200 - Associated Payroll Costs | - | |
| 705 | 1,400 | - | - | | 0300 - Purchased Services | - | |
| 2,443 | 3,032 | 2,215 | - | | Total Function 2240: | - | |
| 10,566 | 4,678 | 27,797 | - | | Total Function 2000: | - | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 966,733 | 1,405,876 | 1,638,981 | 1,263,000 | | 0800 - Other Uses of Funds | 1,608,000 | |
| 1,247,941 | 1,516,733 | 1,905,876 | 1,405,000 | | Total Requirements: | 1,750,000 | |
| - | - | - | - | | Total Fund 108: | - | |



Fund 109 – Equipment Replacement Fund

This sub fund is intended to replace non-technology assets that have become obsolete or have catastrophically failed and cannot be repaired. Transfers from the General Fund will support the resource requirements for this sub fund. The 2021-22 budget reflects a transfer of \$25,000 from the General Fund (see “Informational Section” for the Equipment Replacement Plan).

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 109 - Equipment Replacement Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 2,653 | 10,870 | 9,498 | - | | 4000 - Revenue From Federal Sources | - | |
| 613,464 | 704,581 | 645,048 | 457,000 | | 5000 - Other Sources | 450,000 | |
| 616,117 | 715,450 | 654,547 | 457,000 | | Total Function 0000: | 450,000 | |
| 616,117 | 715,450 | 654,547 | 457,000 | | Total Resources: | 450,000 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| - | - | - | 1,000 | | 0400 - Supplies and Materials | 9,000 | |
| | | | | | <u>1121 - Middle/Junior High Programs</u> | | |
| - | - | - | - | | 0400 - Supplies and Materials | 10,000 | |
| - | - | - | 15,000 | | 0500 - Capital Outlay | - | |
| - | - | - | 15,000 | | Total Function 1121: | 10,000 | |
| | | | | | <u>1122 - Middle/Junior High Extracurricular</u> | | |
| 15,210 | - | - | - | | 0500 - Capital Outlay | - | |
| | | | | | <u>1131 - High School Programs</u> | | |
| - | - | - | 15,000 | | 0400 - Supplies and Materials | 5,000 | |
| 30,669 | - | - | - | | 0500 - Capital Outlay | 10,000 | |
| 30,669 | - | - | 15,000 | | Total Function 1131: | 15,000 | |
| 45,879 | - | - | 31,000 | | Total Function 1000: | 34,000 | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| - | 8,995 | - | - | | 0500 - Capital Outlay | - | |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| - | 21,929 | - | - | | 0400 - Supplies and Materials | 11,453 | |
| 7,676 | - | - | - | | 0500 - Capital Outlay | - | |
| 7,676 | 21,929 | - | - | | Total Function 2130: | 11,453 | |
| | | | | | <u>2520 - Fiscal Services</u> | | |
| 824 | 11,197 | - | - | | 0300 - Purchased Services | - | |
| 3,088 | - | - | - | | 0400 - Supplies and Materials | - | |
| 3,913 | 11,197 | - | - | | Total Function 2520: | - | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| 2,653 | 12,302 | 27,172 | - | | 0400 - Supplies and Materials | - | |
| 15,595 | 50,187 | 7,352 | - | | 0500 - Capital Outlay | - | |
| 18,248 | 62,489 | 34,524 | - | | Total Function 2544: | - | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| - | 49,830 | - | 12,000 | | 0400 - Supplies and Materials | - | |
| - | - | 24,709 | - | | 0500 - Capital Outlay | - | |
| - | 49,830 | 24,709 | 12,000 | | Total Function 2552: | - | |
| 29,837 | 154,440 | 59,233 | 12,000 | | Total Function 2000: | 11,453 | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 109 - Equipment Replacement Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3100 - Food Services</u> | | |
| - | 4,962 | - | 23,580 | | 0400 - Supplies and Materials | 9,564 | |
| 6,792 | - | 39,870 | 90,370 | | 0500 - Capital Outlay | 54,080 | |
| 6,792 | 4,962 | 39,870 | 113,950 | | Total Function 3100: | 63,644 | |
| | | | | | <u>3390 - Other Community Services</u> | | |
| - | - | - | 13,000 | | 0500 - Capital Outlay | - | |
| 6,792 | 4,962 | 39,870 | 126,950 | | Total Function 3000: | 63,644 | |
| | | | | | 7000 - Unappropriated Ending Fund Balance | | |
| | | | | | <u>7000 - Unappropriated End Fund Balance</u> | | |
| 533,610 | 556,048 | 555,444 | 287,050 | | 0800 - Other Uses of Funds | 340,903 | |
| 616,117 | 715,450 | 654,547 | 457,000 | | Total Requirements: | 450,000 | |
| - | - | - | - | | Total Fund 109: | - | |

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Fund 110 – Maintenance & Repair Projects Fund

The Maintenance Projects sub fund was established for ongoing major maintenance projects at existing schools and support service sites. Resources for this fund depend on a transfer of resources from the General Fund and public purpose charges remitted from PGE. Expenditures from this fund are determined based on the Maintenance Projects replacement plan schedule found in the “Informational Section”.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 110 - Maint & Repair Projects | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | 0000 - General Function | | |
| - | 5,000 | 155,096 | 68,500 | | 1000 - Revenue from Local Sources | - | |
| 75,308 | 75,570 | 73,494 | 75,000 | | 2000 - Revenue From Intermediate Sources | 73,500 | |
| 1,312,475 | 1,635,796 | 2,197,451 | 1,285,000 | | 5000 - Other Sources | 1,250,000 | |
| 1,387,783 | 1,716,366 | 2,426,041 | 1,428,500 | | Total Function 0000: | 1,323,500 | |
| 1,387,783 | 1,716,366 | 2,426,041 | 1,428,500 | | Total Resources: | 1,323,500 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | 2544 - Maintenance Services | | |
| - | - | - | - | | 0300 - Purchased Services | 50,000 | |
| 41,452 | 18,718 | 23,259 | 90,500 | | 0400 - Supplies and Materials | 71,800 | |
| - | 6,452 | 16,211 | 5,000 | | 0500 - Capital Outlay | - | |
| 41,452 | 25,170 | 39,470 | 95,500 | | Total Function 2544: | 121,800 | |
| | | | | | 2552 - Vehicle Operation Services | | |
| 2,683 | 1,189 | - | - | | 0400 - Supplies and Materials | - | |
| - | 6,372 | 5,186 | - | | 0500 - Capital Outlay | - | |
| 2,683 | 7,560 | 5,186 | - | | Total Function 2552: | - | |
| 44,135 | 32,731 | 44,656 | 95,500 | | Total Function 2000: | 121,800 | |
| | | | | | 4000 - Facilities Acquisition and Construction | | |
| | | | | | 4150 - Bldg Acquis-Constr-Improv | | |
| 15,283 | - | - | - | | 0400 - Supplies and Materials | - | |
| 67,820 | 36,184 | 501,904 | 900,116 | | 0500 - Capital Outlay | 420,100 | |
| 83,103 | 36,184 | 501,904 | 900,116 | | Total Function 4150: | 420,100 | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | 7000 - Unapprop End Fund Balance | | |
| 1,260,546 | 1,647,451 | 1,879,482 | 432,884 | | 0800 - Other Uses of Funds | 781,600 | |
| 1,387,783 | 1,716,366 | 2,426,041 | 1,428,500 | | Total Requirements: | 1,323,500 | |
| - | - | - | - | | Total Fund 110: | - | |



Fund III – PERS Reserve Fund

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

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | III - PERS Reserve Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 1,010,000 | 1,010,000 | 1,258,250 | - | | 5000 - Other Sources | 250,000 | |
| 1,010,000 | 1,010,000 | 1,258,250 | - | | Total Resources: | 250,000 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2520 - Fiscal Services</u> | | |
| - | 1,750 | 1,000 | - | | 0300 - Purchased Services | - | |
| | | | | | 5000 - Other Uses | | |
| | | | | | <u>5400 - PERS UAL Lump SUM Payment to PERS</u> | | |
| - | - | 1,000,000 | - | | 0600 - Other Objects | - | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 1,010,000 | 1,008,250 | 257,250 | - | | 0800 - Other Uses of Funds | 250,000 | |
| 1,010,000 | 1,010,000 | 1,258,250 | - | | Total Requirements: | 250,000 | |
| - | - | - | - | | Total Fund III: | - | |



Fund 118 – Stabilization Fund

The Stabilization Fund was established in 2008-2009 through Board resolution. These funds are to be expended to equalize funding year to year and by transferring to the General Fund to offset costs as a result of one-time funding sources. The 2021-22 budget reflects a transfer of \$700,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 118 - Stabilization Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | - | - | - | | 5000 - Other Sources | 700,000 | |
| - | - | - | - | | Total Resources: | 700,000 | |
| | | | | | Requirements | | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| - | - | - | - | | 0800 - Other Uses of Funds | 700,000 | |
| - | - | - | - | | Total Requirements: | 700,000 | |
| - | - | - | - | | Total Fund 118: | - | |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 119 – WS Building Fund

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

General Sub Funds - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | I 19 - WS School Building Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 426,334 | 426,334 | 426,334 | 426,334 | | 5000 - Other Sources | 426,334 | |
| 426,334 | 426,334 | 426,334 | 426,334 | | Total Resources: | 426,334 | |
| | | | | | Requirements | | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 426,334 | 426,334 | 426,334 | 426,334 | | 0800 - Other Uses of Funds | 426,334 | |
| 426,334 | 426,334 | 426,334 | 426,334 | | Total Requirements: | 426,334 | |
| - | - | - | - | | Total Fund I 19: | - | |

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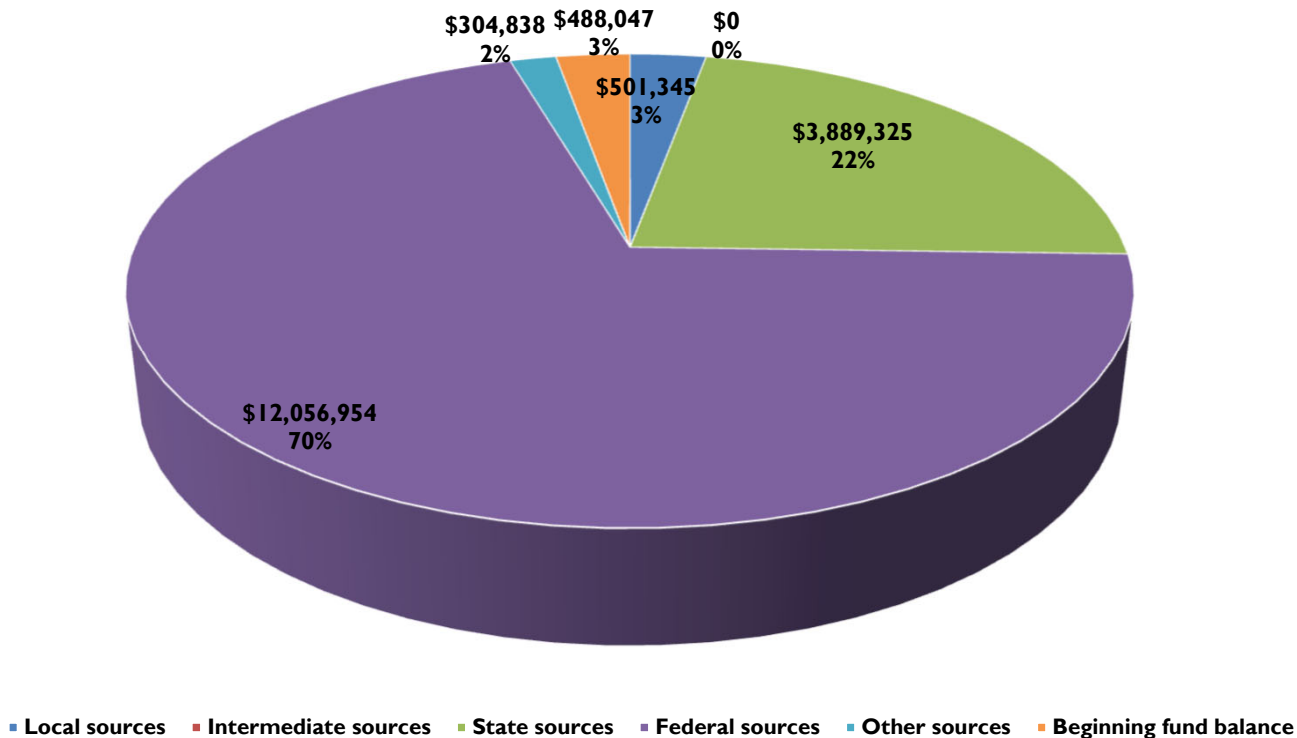


Special Revenue Funds

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

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JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOURCES SUMMARY - SPECIAL REVENUE FUNDS
FYE JUNE 30, 2022



JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS PROPOSED BUDGET
FYE JUNE 30, 2022

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| RESOURCES | | | | | |
| Local sources | 739,430 | 704,273 | 502,319 | 680,769 | 501,345 |
| Intermediate sources | 6,356 | 2,295 | - | - | - |
| State sources | 1,221,062 | 1,580,128 | 1,149,526 | 2,992,309 | 3,889,325 |
| Federal sources | 5,374,999 | 5,341,821 | 6,041,377 | 10,778,851 | 12,056,954 |
| Total Resources | 7,341,846 | 7,628,517 | 7,693,222 | 14,451,929 | 16,447,624 |
| REQUIREMENTS | | | | | |
| Instruction | 3,082,163 | 3,188,219 | 3,364,716 | 5,878,003 | 6,951,331 |
| Support services | 1,788,629 | 2,155,071 | 2,025,766 | 6,079,547 | 6,782,227 |
| Enterprise and community services | 2,579,150 | 2,490,917 | 2,459,309 | 2,962,493 | 3,036,951 |
| Facilities acquisition and construction | - | 44,476 | 165,094 | 41,454 | 310,000 |
| Total Requirements | 7,449,943 | 7,878,683 | 8,014,885 | 14,961,497 | 17,080,509 |
| RESOURCES OVER (UNDER) REQUIREMENTS | (108,097) | (250,166) | (321,663) | (509,568) | (632,885) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 166,678 | 99,894 | 434,305 | 309,512 | 304,838 |
| Total Other Financing Sources (Uses) | 166,678 | 99,894 | 434,305 | 309,512 | 304,838 |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | 58,581 | (150,272) | 112,642 | (200,056) | (328,047) |
| FUND BALANCE, JULY 1 | 394,658 | 453,237 | 310,987 | 330,047 | 488,047 |
| FUND BALANCE, JUNE 30 | 453,239 | 302,965 | 423,629 | 129,991 | 160,000 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2022

| OBJECT | DESCRIPTION | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| 1600 | FOOD SERVICE | 15,865 | 13,744 | 9,456 | 14,000 | 10,500 |
| 1740 | FEES | - | - | 15,395 | - | - |
| 1790 | OTHER CURRICULAR ACTIVITIES | - | - | 190,769 | - | - |
| 1810 | CHILD CARE | 52,224 | 46,857 | 33,398 | 37,536 | - |
| 1920 | DONATIONS/CONTRIBUTIONS | 11,502 | 14,261 | 61,616 | 362,106 | 308,081 |
| 1921 | PRIVATE GRANTS | 188,761 | 215,027 | 143,840 | 218,883 | 134,660 |
| 1990 | LOCAL MISCELLANEOUS REVENUE | 450,724 | 402,626 | 42,529 | 40,000 | 40,000 |
| 1991 | MISCELLANEOUS REVENUE - INSTRUCTION | 4,478 | 9,284 | 3,311 | 6,019 | 5,879 |
| 1993 | MISCELLANEOUS REVENUE - COMMUNITY SERVICE | 15,876 | 2,474 | 2,005 | 2,225 | 2,225 |
| 2220 | RESTRICTED INTERMEDIATE SOURCES | 6,356 | 2,295 | - | - | - |
| 3102 | STATE SCHOOL FUND | 16,875 | 17,851 | 17,635 | 18,000 | 18,000 |
| 3230 | OSU EXTENSION | 11,174 | 5,541 | 850 | 4,250 | 4,250 |
| 3299 | STATE GRANT/RESTRICTED | 1,193,013 | 1,556,736 | 1,131,041 | 2,970,059 | 3,867,075 |
| 4300 | FEDERAL GRANT (DIRECT) | 628,317 | 696,081 | 1,572,429 | 3,614,660 | 3,167,665 |
| 4500 | RESTRICTED-FED THRU STATE | 2,547,754 | 2,594,899 | 2,525,270 | 5,014,670 | 6,783,736 |
| 4501 | FEDERAL GRANT | 619,449 | 520,763 | 360,365 | 575,000 | 575,000 |
| 4502 | FEDERAL GRANT | 1,299,625 | 1,186,696 | 860,150 | 1,200,000 | 1,200,000 |
| 4505 | FED MEAL REIMBURSEMENT | 117,272 | 150,533 | 515,476 | 206,500 | 171,500 |
| 4530 | FED THRU STATE THRU ESD | 12,152 | 11,744 | 7,164 | 7,164 | 7,000 |
| 4700 | FED GR THRU INTERMEDIATE | 21,000 | 25,000 | 21,000 | 15,281 | - |
| 4711 | CARL PERKINS GRANT | 3,124 | 2,361 | 10,704 | 8,966 | 5,168 |
| 4910 | COMMODITIES (CAFETERIA) | 122,454 | 149,037 | 168,819 | 136,610 | 146,885 |
| 4911 | COMMODITIES FEE REIMBURSEMENT (CAFETERIA) | 3,852 | 4,707 | - | - | - |
| 5201 | INTERFUND TRANSFER FROM GENERAL FUNDS | 166,678 | 99,894 | 434,305 | 309,512 | 304,838 |
| 5300 | GAIN/COMPENSATION FOR FIXED ASSETS | - | 8,029 | - | - | - |
| 5400 | BEGINNING FUND BALANCE | 394,658 | 453,237 | 310,987 | 330,047 | 488,047 |
| TOTALS | | 7,903,183 | 8,189,671 | 8,438,516 | 15,091,486 | 17,240,509 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2022

| FUNCTION | DESCRIPTION | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|----------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| 1111 | ELEMENTARY INSTRUCTION | 46,286 | 47,286 | 92,609 | 671,927 | 1,137,006 |
| 1113 | ELEMENTARY EXTRACURRICULAR | 5,296 | 4,546 | 65 | 5,002 | 4,896 |
| 1121 | MIDDLE SCHOOL INSTRUCTION | 130,523 | 63,386 | 12,150 | 47,623 | 88,738 |
| 1122 | MIDDLE SCHOOL EXTRACURRICULAR | 50,847 | 24,905 | 15,442 | 47,828 | 47,644 |
| 1131 | HIGH SCHOOL REGULAR INSTRUCTION | 489,020 | 410,249 | 447,941 | 640,162 | 540,335 |
| 1132 | HIGH SCHOOL EXTRACURRICULAR | 377,438 | 381,957 | 218,054 | 321,354 | 313,038 |
| 1140 | PRE-K PROGRAM | - | - | - | 205,301 | 190,728 |
| 1220 | LIFE SKILLS INSTRUCTION PROGRAM | 182,452 | 169,431 | 172,893 | 194,661 | 197,864 |
| 1221 | LEARNING CENTER | 4,479 | 9,283 | 3,310 | 6,019 | 5,879 |
| 1223 | COMMUNITY TRANSITION CENTER | 205,617 | 209,558 | 219,204 | 246,319 | 234,695 |
| 1229 | BEHAVIORAL PROGRAM | 78,907 | 82,533 | 88,987 | 95,373 | 675,774 |
| 1250 | SPECIAL EDUCATION PROGRAM | 17,323 | 16,862 | 20,699 | 21,943 | 22,650 |
| 1260 | TREATMENT AND HABILITATION | 109,205 | 81,130 | 58,882 | 102,528 | 105,706 |
| 1271 | REMEDIAL INSTRUCTION | - | - | 171,370 | 396,559 | 253,855 |
| 1272 | TITLE I-A/D | 889,123 | 1,058,793 | 1,150,061 | 1,931,975 | 1,448,002 |
| 1283 | ALTERNATIVE EDUCATION | - | 339 | 55,442 | 332,244 | 805,704 |
| 1291 | ESL INSTRUCTIONAL PROGRAM | 31,144 | - | 1,529 | 7,744 | 24,752 |
| 1292 | TEEN PARENT INSTRUCT PROG | - | - | 55,998 | 77,708 | 82,952 |
| 1296 | INDIAN EDUCATION | 230,392 | 466,517 | 483,678 | 515,364 | 389,199 |
| 1410 | ELEMENTARY SUMMER PROGRAMS | - | - | - | - | 216,304 |
| 1420 | MIDDLE SCHOOL SUMMER PROGRAMS | 35,846 | 30,873 | 17,711 | - | 87,875 |
| 1430 | HIGH SCHOOL SUMMER PROGRAMS | - | - | - | - | 67,595 |
| 1460 | SPECIAL SUMMER PROGRAM | 198,265 | 130,571 | 78,691 | 10,369 | 10,140 |
| 2112 | ATTENDANCE SERVICES | 68,029 | 68,545 | 102,187 | 72,618 | 71,476 |
| 2119 | OTHER ATTENDANCE & SOCIAL SERVICES | 21,717 | 81,052 | 24,658 | 113,262 | 171,247 |
| 2122 | COUNSELING SERVICES | 381,678 | 135,850 | 220,000 | 680,446 | 1,087,769 |
| 2130 | HEALTH & NURSING SERVICES | - | 5,069 | 4,774 | 104,701 | 106,676 |
| 2139 | OTHER HEALTH SERVICES | - | - | - | 97,993 | - |
| 2150 | SPEECH PATHOLOGY SERVICES | 55,795 | - | - | - | - |
| 2160 | OTHER STUDENT TREATMENT SERVICES | 62,734 | 60,018 | 70,126 | 85,001 | 85,000 |
| 2211 | IMPROVEMENT OF INSTRUCTION SERVICES | 511,858 | 972,897 | 648,507 | 1,697,495 | 1,690,721 |
| 2220 | EDUCATIONAL MEDIA SERVICES | - | - | 159,880 | 610,376 | 362,030 |
| 2230 | ASSESSMENT & TESTING | - | - | 1,800 | - | - |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | 498,129 | 589,323 | 533,623 | 1,225,761 | 1,152,694 |
| 2321 | OFFICE OF SUPERINTENDENT | - | 785 | 293 | 3,639 | 3,637 |
| 2410 | OFFICE OF THE PRINCIPAL SERVICES | 19,571 | 680 | 14,883 | 3,028 | 222,699 |
| 2542 | BUILDINGS SERVICES | 821 | 8,486 | 27,486 | 60,647 | 153,241 |
| 2543 | GROUNDS SERVICES | - | - | - | 1,715 | 1,715 |
| 2544 | MAINTENANCE SERVICES | - | 19,500 | 2,476 | 114,590 | 94,968 |
| 2552 | VEHICLE OPERATION SERVICES | 27,060 | 23,068 | 22,341 | 89,585 | 190,261 |
| 2623 | EVALUATION SERVICES | - | 601 | 121 | 1,000 | 1,000 |
| 2640 | STAFF SERVICES | 1,835 | - | - | 1,165 | 1,165 |

| FUNCTION | DESCRIPTION | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---------------|------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| 2690 | INDIRECT FEES | 139,402 | 189,197 | 192,611 | 443,047 | 565,770 |
| 3100 | FOOD SERVICES | 2,282,165 | 2,179,021 | 2,194,310 | 2,446,952 | 2,499,527 |
| 3330 | PARENT INVOLVEMENT | 171,962 | 166,429 | 189,307 | 245,589 | 207,791 |
| 3390 | OTHER COMMUNITY SERVICES | 14,773 | 5,678 | 7,253 | 45,054 | 153,630 |
| 3501 | CHILD CARE PROVIDER SERVICES | 110,250 | 139,789 | 68,439 | 224,898 | 176,003 |
| 4150 | BLDG ACQUIS-CONSTR-IMPROV | - | 44,476 | 165,094 | 41,454 | 310,000 |
| 7000 | UNAPPROP END FUND BALANCE | 453,237 | 310,991 | 423,642 | 130,000 | 160,000 |
| TOTALS | | 7,903,183 | 8,189,671 | 8,438,516 | 15,091,486 | 17,240,509 |



Fund 202 – Read to Succeed

Three year \$2,243,733 Innovative Approaches to Literacy Grant. The grant will support the Read to Succeed School Family Community Literacy Program by funding 4.5 full-time licensed positions, a summer program and technology. One-time carryover funds are proposed for the 2021-22 that would fund 2.5 additional full-time licensed positions.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 202 - Read to Succeed Program | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | - | 173,507 | 1,233,716 | | 4000 - Revenue From Federal Sources | 1,430,000 | |
| - | - | 173,507 | 1,233,716 | | Total Resources: | 1,430,000 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1272 - Title I-A/D Programs</u> | | |
| - | - | - | - | | 0100 - Salaries | 117,814 | |
| - | - | - | - | | 0200 - Associated Payroll Costs | 41,460 | |
| - | - | - | - | | Total Function 1272: | 159,274 | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| - | - | - | 291,020 | 3.50 | 0100 - Salaries | 458,278 | 6.00 |
| - | - | - | 191,853 | | 0200 - Associated Payroll Costs | 281,767 | |
| - | - | - | 482,872 | 3.50 | Total Function 2211: | 740,045 | 6.00 |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| - | - | - | 104,627 | 1.05 | 0100 - Salaries | 92,114 | 1.05 |
| - | - | - | 56,534 | | 0200 - Associated Payroll Costs | 50,535 | |
| - | - | 159,880 | 449,213 | | 0400 - Supplies and Materials | 200,000 | |
| - | - | 159,880 | 610,374 | 1.05 | Total Function 2220: | 342,649 | 1.05 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | - | - | 3,200 | | 0100 - Salaries | 9,466 | |
| - | - | - | 1,032 | | 0200 - Associated Payroll Costs | 2,762 | |
| - | - | 6,585 | 81,415 | | 0300 - Purchased Services | 116,602 | |
| - | - | 6,585 | 85,647 | | Total Function 2240: | 128,830 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| - | - | 7,041 | 54,822 | | 0600 - Other Objects | 59,202 | |
| - | - | 173,507 | 1,233,716 | 4.55 | Total Function 2000: | 1,270,726 | 7.05 |
| - | - | 173,507 | 1,233,716 | 4.55 | Total Requirements: | 1,430,000 | 7.05 |
| - | - | - | - | 4.55 | Total Fund 202: | - | 7.05 |



Fund 203 – Title I-A Grant

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 203 - Title I-A Grants | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | 0000 - General Function | | |
| 1,226,424 | 1,120,293 | 807,251 | 1,625,647 | | 4000 - Revenue From Federal Sources | 1,128,584 | |
| 1,226,424 | 1,120,293 | 807,251 | 1,625,647 | | Total Resources: | 1,128,584 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | 1272 - Title I-A/D Programs | | |
| 495,211 | 445,065 | 320,718 | 551,313 | 10.13 | 0100 - Salaries | 460,117 | 6.72 |
| 251,224 | 260,827 | 196,803 | 336,765 | | 0200 - Associated Payroll Costs | 275,533 | |
| 10,671 | 5,215 | - | 61,495 | | 0400 - Supplies and Materials | - | |
| 757,105 | 711,107 | 517,521 | 949,573 | 10.13 | Total Function 1272: | 735,650 | 6.72 |
| | | | | | 2000 - Support Services | | |
| | | | | | 2119 - Other Attendance and Social Work Services | | |
| 7,147 | 8,090 | 11,922 | 10,403 | 0.28 | 0100 - Salaries | 11,390 | 0.29 |
| 2,418 | 2,776 | 4,596 | 3,979 | | 0200 - Associated Payroll Costs | 4,006 | |
| - | - | - | 500 | | 0300 - Purchased Services | 500 | |
| 9,565 | 10,866 | 16,517 | 14,882 | 0.28 | Total Function 2119: | 15,896 | 0.29 |
| | | | | | 2211 - Improvement of Instruction Services | | |
| 195,558 | 208,231 | 128,255 | 303,043 | 2.55 | 0100 - Salaries | 194,742 | 2.36 |
| 103,346 | 102,272 | 70,163 | 165,049 | | 0200 - Associated Payroll Costs | 102,002 | |
| 630 | - | 296 | - | | 0300 - Purchased Services | - | |
| 299,535 | 310,503 | 198,713 | 468,093 | 2.55 | Total Function 2211: | 296,744 | 2.36 |
| | | | | | 2240 - Instructional Staff Develop | | |
| 54,222 | 1,070 | - | 70,000 | | 0100 - Salaries | - | |
| 18,713 | 89 | - | 26,600 | | 0200 - Associated Payroll Costs | - | |
| 18,651 | 26,721 | 21,630 | 4,571 | | 0300 - Purchased Services | - | |
| 31 | - | 2,889 | 137 | | 0400 - Supplies and Materials | - | |
| 91,617 | 27,880 | 24,519 | 101,308 | | Total Function 2240: | - | |
| | | | | | 2552 - Vehicle Operation Services | | |
| 3,029 | 2,305 | - | - | | 0300 - Purchased Services | - | |
| | | | | | 2690 - Other Support Services | | |
| 46,379 | 44,181 | 32,448 | 50,917 | | 0600 - Other Objects | 46,723 | |
| 450,124 | 395,735 | 272,198 | 635,200 | 2.83 | Total Function 2000: | 359,363 | 2.65 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | 3330 - Civic Services | | |
| 2,225 | 1,871 | 1,472 | - | | 0100 - Salaries | - | |
| 815 | 681 | 532 | - | | 0200 - Associated Payroll Costs | - | |
| - | 375 | 375 | - | | 0300 - Purchased Services | - | |
| 11,032 | 10,182 | 13,833 | 27,074 | | 0400 - Supplies and Materials | 33,571 | |
| 14,072 | 13,108 | 16,212 | 27,074 | | Total Function 3330: | 33,571 | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 203 - Title I-A Grants | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | 3390 - Other Community Services | | |
| 200 | - | - | 10,009 | | 0100 - Salaries | - | |
| 17 | - | - | 3,791 | | 0200 - Associated Payroll Costs | - | |
| 1,882 | 275 | - | - | | 0300 - Purchased Services | - | |
| 3,025 | 68 | 1,321 | - | | 0400 - Supplies and Materials | - | |
| 5,123 | 343 | 1,321 | 13,800 | | Total Function 3390: | - | |
| 19,194 | 13,451 | 17,533 | 40,874 | | Total Function 3000: | 33,571 | |
| 1,226,424 | 1,120,293 | 807,251 | 1,625,647 | 12.95 | Total Requirements: | 1,128,584 | 9.37 |
| - | - | - | - | 12.95 | Total Fund 203: | - | 9.37 |

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Fund 204 – 21st Century Grant

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 204 - 21st Century Grant | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | 342,136 | 559,510 | 629,354 | | 4000 - Revenue From Federal Sources | 541,326 | |
| - | 342,136 | 559,510 | 629,354 | | Total Resources: | 541,326 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1272 - Title I-A/D Programs</u> | | |
| - | 124,212 | 227,056 | 164,447 | | 0100 - Salaries | 140,805 | |
| - | 34,814 | 66,628 | 59,840 | | 0200 - Associated Payroll Costs | 49,550 | |
| - | 247 | 5,099 | 1,040 | | 0300 - Purchased Services | 350 | |
| - | 22,916 | 38,495 | 24,030 | | 0400 - Supplies and Materials | 14,275 | |
| - | 182,189 | 337,278 | 249,358 | | Total Function 1272: | 204,980 | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| - | 75,941 | 86,945 | 128,679 | 2.00 | 0100 - Salaries | 112,471 | 2.00 |
| - | 52,857 | 53,038 | 80,569 | | 0200 - Associated Payroll Costs | 75,818 | |
| - | 1,959 | 2,515 | 4,801 | | 0300 - Purchased Services | 2,250 | |
| - | 836 | - | 900 | | 0400 - Supplies and Materials | - | |
| - | 131,593 | 142,498 | 214,948 | 2.00 | Total Function 2211: | 190,539 | 2.00 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | 1,072 | 20,979 | 7,000 | | 0300 - Purchased Services | 3,500 | |
| | | | | | <u>2542 - Buildings Services</u> | | |
| - | 7,787 | 14,560 | 20,495 | 0.41 | 0100 - Salaries | 19,367 | 0.41 |
| - | 648 | 2,823 | 15,153 | | 0200 - Associated Payroll Costs | 15,183 | |
| - | 8,435 | 17,383 | 35,648 | 0.41 | Total Function 2542: | 34,550 | 0.41 |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| - | 2,872 | 1,431 | - | | 0300 - Purchased Services | 5,750 | |
| | | | | | <u>2623 - Evaluation Services</u> | | |
| - | - | - | 1,000 | | 0300 - Purchased Services | 1,000 | |
| - | 601 | 121 | - | | 0400 - Supplies and Materials | - | |
| - | 601 | 121 | 1,000 | | Total Function 2623: | 1,000 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| - | 14,764 | 22,109 | 25,813 | | 0600 - Other Objects | 22,411 | |
| - | 159,336 | 204,520 | 284,409 | 2.41 | Total Function 2000: | 257,750 | 2.41 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3330 - Civic Services</u> | | |
| - | - | 8,704 | 53,060 | 1.00 | 0100 - Salaries | 43,256 | 1.00 |
| - | - | 6,627 | 40,527 | | 0200 - Associated Payroll Costs | 33,340 | |
| - | 611 | 2,380 | 2,000 | | 0400 - Supplies and Materials | 2,000 | |
| - | 611 | 17,711 | 95,587 | 1.00 | Total Function 3330: | 78,596 | 1.00 |
| - | 342,136 | 559,510 | 629,354 | 3.41 | Total Requirements: | 541,326 | 3.41 |
| - | - | - | - | 3.41 | Total Fund 204: | - | 3.41 |



Fund 205 – Title VI Indian Education

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 205 - Title VI Indian Education | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 202,636 | 216,637 | 142,415 | 288,719 | | 4000 - Revenue From Federal Sources | 212,035 | |
| 202,636 | 216,637 | 142,415 | 288,719 | | Total Resources: | 212,035 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1296 - Indian Education</u> | | |
| 79,629 | 85,602 | 43,377 | 51,984 | 1.50 | 0100 - Salaries | 60,837 | 1.50 |
| 53,699 | 53,141 | 19,274 | 45,035 | | 0200 - Associated Payroll Costs | 30,493 | |
| - | - | - | 32,547 | | 0300 - Purchased Services | 32,547 | |
| - | - | 2,411 | 77,953 | | 0400 - Supplies and Materials | 7,904 | |
| 133,328 | 138,743 | 65,062 | 207,519 | 1.50 | Total Function 1296: | 131,781 | 1.50 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2112 - Attendance Services</u> | | |
| 48,775 | 49,058 | 49,577 | 50,534 | 1.00 | 0100 - Salaries | 51,681 | 1.00 |
| 19,254 | 19,487 | 21,997 | 22,084 | | 0200 - Associated Payroll Costs | 19,795 | |
| 68,029 | 68,545 | 71,574 | 72,618 | 1.00 | Total Function 2112: | 71,476 | 1.00 |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 1,278 | 9,349 | 5,780 | 8,582 | | 0600 - Other Objects | 8,778 | |
| 69,308 | 77,894 | 77,354 | 81,200 | 1.00 | Total Function 2000: | 80,254 | 1.00 |
| 202,636 | 216,637 | 142,415 | 288,719 | 2.50 | Total Requirements: | 212,035 | 2.50 |
| - | - | - | - | 2.50 | Total Fund 205: | - | 2.50 |



Fund 207 – Native Language Program

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 207 - Native Language Program | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | 170,357 | 409,727 | 394,297 | | 4000 - Revenue From Federal Sources | 353,476 | |
| - | 170,357 | 409,727 | 394,297 | | Total Resources: | 353,476 | |
| | | | | | Requirements | | |
| | | | | | <u>1000 - Instruction</u> | | |
| | | | | | <u>1296 - Indian Education</u> | | |
| - | 161,442 | 213,793 | 164,948 | | 0300 - Purchased Services | 169,072 | |
| - | 980 | 247 | 29,633 | | 0400 - Supplies and Materials | 11,750 | |
| - | 162,423 | 214,041 | 194,581 | | Total Function 1296: | 180,822 | |
| | | | | | <u>2000 - Support Services</u> | | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| - | - | 78,634 | 79,799 | 1.00 | 0100 - Salaries | 82,794 | 1.00 |
| - | - | 50,071 | 51,493 | | 0200 - Associated Payroll Costs | 49,831 | |
| - | - | 128,705 | 131,292 | 1.00 | Total Function 2211: | 132,625 | 1.00 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | - | 49,902 | 52,102 | | 0300 - Purchased Services | 25,395 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| - | 582 | - | - | | 0300 - Purchased Services | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| - | 7,352 | 17,080 | 16,322 | | 0600 - Other Objects | 14,634 | |
| - | 7,934 | 195,686 | 199,716 | 1.00 | Total Function 2000: | 172,654 | 1.00 |
| - | 170,357 | 409,727 | 394,297 | 1.00 | Total Requirements: | 353,476 | 1.00 |
| - | - | - | - | 1.00 | Total Fund 207: | - | 1.00 |



Fund 208 – Title V-B Rural Education Initiative

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 208 - Title V-B Rural Ed Initiative | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 75,584 | 24,569 | 126,997 | 189,850 | | 4000 - Revenue From Federal Sources | 135,088 | |
| 75,584 | 24,569 | 126,997 | 189,850 | | Total Resources: | 135,088 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1272 - Title I-A/D Programs</u> | | |
| 6,125 | - | - | - | | 0100 - Salaries | 21,166 | 1.00 |
| 2,063 | - | - | - | | 0200 - Associated Payroll Costs | 25,568 | |
| 8,475 | 15,824 | 8,556 | 17,848 | | 0400 - Supplies and Materials | 26,872 | |
| 16,662 | 15,824 | 8,556 | 17,848 | | Total Function 1272: | 73,606 | 1.00 |
| | | | | | <u>1460 - Special Programs, Summer School</u> | | |
| 35,655 | - | - | - | | 0100 - Salaries | - | |
| 12,732 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 48,387 | - | - | - | | Total Function 1460: | - | |
| 65,049 | 15,824 | 8,556 | 17,848 | | Total Function 1000: | 73,606 | 1.00 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 225 | - | - | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | 720 | 9,154 | 38,965 | | 0100 - Salaries | 7,762 | |
| - | 175 | 2,471 | 14,194 | | 0200 - Associated Payroll Costs | 2,732 | |
| 1,902 | 3,371 | 103,486 | 111,643 | | 0300 - Purchased Services | 45,395 | |
| 102 | 107 | - | 1,078 | | 0400 - Supplies and Materials | - | |
| 2,004 | 4,374 | 115,111 | 165,880 | | Total Function 2240: | 55,889 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 2,559 | - | - | - | | 0300 - Purchased Services | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 1,872 | 1,060 | 3,126 | 6,122 | | 0600 - Other Objects | 5,593 | |
| 6,660 | 5,434 | 118,238 | 172,002 | | Total Function 2000: | 61,482 | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3390 - Other Community Services</u> | | |
| 2,654 | 2,138 | - | - | | 0100 - Salaries | - | |
| 869 | 709 | - | - | | 0200 - Associated Payroll Costs | - | |
| 352 | 464 | 203 | - | | 0400 - Supplies and Materials | - | |
| 3,875 | 3,311 | 203 | - | | Total Function 3390: | - | |
| 75,584 | 24,569 | 126,997 | 189,850 | | Total Requirements: | 135,088 | 1.00 |
| - | - | - | - | | Total Fund 208: | - | 1.00 |



Fund 209 – Title II-A Quality Teachers

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 209 - Title II-A Quality Teachers | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 176,432 | 130,302 | 87,615 | 237,217 | | 4000 - Revenue From Federal Sources | 157,772 | |
| 176,432 | 130,302 | 87,615 | 237,217 | | Total Resources: | 157,772 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 7,471 | 14,000 | - | 20,017 | | 0100 - Salaries | - | |
| 1,641 | 5,196 | - | 7,562 | | 0200 - Associated Payroll Costs | - | |
| 12,120 | 5,091 | 1,373 | - | | 0400 - Supplies and Materials | - | |
| 21,231 | 24,287 | 1,373 | 27,579 | | Total Function 2211: | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 25,208 | 31,501 | 38,386 | 47,101 | | 0100 - Salaries | 65,862 | |
| 15,525 | 18,300 | 23,459 | 26,065 | | 0200 - Associated Payroll Costs | 33,677 | |
| 97,682 | 49,418 | 11,558 | 104,348 | | 0300 - Purchased Services | 38,201 | |
| 10,189 | 1,970 | 9,283 | 25,360 | | 0400 - Supplies and Materials | 13,500 | |
| 148,604 | 101,189 | 82,686 | 202,874 | | Total Function 2240: | 151,240 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 6,597 | 4,826 | 3,556 | 6,764 | | 0600 - Other Objects | 6,532 | |
| 176,432 | 130,302 | 87,615 | 237,217 | | Total Function 2000: | 157,772 | |
| 176,432 | 130,302 | 87,615 | 237,217 | | Total Requirements: | 157,772 | |
| - | - | - | - | | Total Fund 209: | - | |



Fund 210 – Elementary and Secondary School Emergency Relief (ESSER)

Established as part of the education stabilization fund in the Cares Act to address the impact the Novel Coronavirus Disease 2019 (COVID-19) has had and continues to have on school districts. The District will receive approximately \$3,719,000 and is waiting for the award of the final ESSER funds.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 210 - Cares Esser Grant | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | - | - | 945,805 | | 4000 - Revenue From Federal Sources | 3,719,390 | |
| - | - | - | 945,805 | | Total Resources: | 3,719,390 | |
| | | | | | Requirements | | |
| | | | | | <u>1000 - Instruction</u> | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| - | - | - | - | | 0100 - Salaries | 217,728 | 4.00 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 149,392 | |
| - | - | - | 41,666 | | 0400 - Supplies and Materials | - | |
| - | - | - | - | | 0500 - Capital Outlay | 200,000 | |
| - | - | - | 41,666 | | Total Function 1111: | 567,120 | 4.00 |
| | | | | | <u>1121 - Middle/Junior High Programs</u> | | |
| - | - | - | - | | 0100 - Salaries | 50,493 | 1.00 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 35,911 | |
| - | - | - | 41,667 | | 0400 - Supplies and Materials | - | |
| - | - | - | 41,667 | | Total Function 1121: | 86,404 | 1.00 |
| | | | | | <u>1131 - High School Programs</u> | | |
| - | - | - | - | | 0100 - Salaries | 50,493 | 1.00 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 35,911 | |
| - | - | - | 41,667 | | 0400 - Supplies and Materials | - | |
| - | - | - | 41,667 | | Total Function 1131: | 86,404 | 1.00 |
| | | | | | <u>1260 - Treatment and Habilitation</u> | | |
| - | - | - | 2,870 | | 0300 - Purchased Services | - | |
| | | | | | <u>1283 - Alternative Education Program</u> | | |
| - | - | - | - | | 0100 - Salaries | 312,942 | 5.09 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 200,829 | |
| - | - | - | - | | 0300 - Purchased Services | 15,000 | |
| - | - | - | - | | 0400 - Supplies and Materials | 25,970 | |
| - | - | - | - | | Total Function 1283: | 554,741 | 5.09 |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| - | - | - | - | | 0100 - Salaries | 18,309 | 0.47 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 6,443 | |
| - | - | - | - | | Total Function 1291: | 24,752 | 0.47 |
| | | | | | <u>1410 - Elementary Summer School</u> | | |
| - | - | - | - | | 0100 - Salaries | 160,000 | |
| - | - | - | - | | 0200 - Associated Payroll Costs | 56,304 | |
| - | - | - | - | | Total Function 1410: | 216,304 | |
| | | | | | <u>1420 - Middle/Junior High, Summer School</u> | | |
| - | - | - | - | | 0100 - Salaries | 65,000 | |
| - | - | - | - | | 0200 - Associated Payroll Costs | 22,875 | |
| - | - | - | - | | Total Function 1420: | 87,875 | |
| | | | | | <u>1430 - High School, Summer Program</u> | | |
| - | - | - | - | | 0100 - Salaries | 50,000 | |
| - | - | - | - | | 0200 - Associated Payroll Costs | 17,595 | |

Continue on Next Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 210 - Cares Esser Grant | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| - | - | - | - | | Total Function 1430: | 67,595 | |
| - | - | - | 127,870 | | Total Function 1000: | 1,691,195 | 11.56 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| - | - | - | 247,758 | 4.00 | 0100 - Salaries | 281,372 | 4.25 |
| - | - | - | 152,261 | | 0200 - Associated Payroll Costs | 155,926 | |
| - | - | - | 400,019 | 4.00 | Total Function 2122: | 437,298 | 4.25 |
| | | | | | <u>2220 - Educational Media Services</u> | | |
| - | - | - | - | | 0100 - Salaries | 14,336 | 0.50 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 5,045 | |
| - | - | - | - | | Total Function 2220: | 19,381 | 0.50 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | - | - | 75,000 | | 0300 - Purchased Services | - | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| - | - | - | - | | 0100 - Salaries | 34,387 | 1.00 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 30,221 | |
| - | - | - | - | | Total Function 2410: | 64,608 | 1.00 |
| | | | | | <u>2542 - Buildings Services</u> | | |
| - | - | - | - | | 0100 - Salaries | 47,565 | 1.20 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 36,126 | |
| - | - | - | 25,000 | | 0400 - Supplies and Materials | 35,000 | |
| - | - | - | 25,000 | | Total Function 2542: | 118,691 | 1.20 |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| - | - | - | 32,004 | 0.30 | 0100 - Salaries | 68,891 | 0.50 |
| - | - | - | 18,499 | | 0200 - Associated Payroll Costs | 26,077 | |
| - | - | - | 50,503 | 0.30 | Total Function 2544: | 94,968 | 0.50 |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| - | - | - | 32,004 | 0.30 | 0100 - Salaries | 68,891 | 0.50 |
| - | - | - | 17,076 | | 0200 - Associated Payroll Costs | 26,077 | |
| - | - | - | - | | 0300 - Purchased Services | 45,000 | |
| - | - | - | 49,080 | 0.30 | Total Function 2552: | 139,968 | 0.50 |
| | | | | | <u>2633 - Public Information Services</u> | | |
| - | - | - | 38,419 | 1.00 | 0100 - Salaries | 97,693 | 1.00 |
| - | - | - | 31,135 | | 0200 - Associated Payroll Costs | 58,680 | |
| - | - | - | 69,554 | 1.00 | Total Function 2633: | 156,373 | 1.00 |
| | | | | | <u>2660 - Technology Services</u> | | |
| - | - | - | 86,798 | | 0400 - Supplies and Materials | 422,925 | |
| | | | | | <u>2669 - Telecommunication Services</u> | | |
| - | - | - | 23,598 | | 0300 - Purchased Services | 120,000 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| - | - | - | 38,383 | | 0600 - Other Objects | 153,983 | |
| - | - | - | 817,935 | 5.60 | Total Function 2000: | 1,728,195 | 8.95 |
| | | | | | 4000 - Facilities Acquisition and Construction | | |
| | | | | | <u>4150 - Bldg Acquis-Constr-Improv</u> | | |
| - | - | - | - | | 0500 - Capital Outlay | 300,000 | |
| - | - | - | 945,805 | 5.60 | Total Requirements: | 3,719,390 | 20.51 |
| - | - | - | - | 5.60 | Total Fund 210: | - | 20.51 |

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Fund 211 – Title I-A School Improvement

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 211 - Title I-A School Improvement | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 37,080 | 65,369 | 157,418 | 187,762 | | 4000 - Revenue From Federal Sources | 135,700 | |
| 37,080 | 65,369 | 157,418 | 187,762 | | Total Resources: | 135,700 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| - | - | - | 71,077 | | 0100 - Salaries | 35,000 | |
| - | - | - | 26,665 | | 0200 - Associated Payroll Costs | 12,318 | |
| - | - | 5,800 | 10,000 | | 0300 - Purchased Services | 10,000 | |
| - | - | - | 4,877 | | 0400 - Supplies and Materials | 5,000 | |
| - | - | 5,800 | 112,618 | | Total Function 2211: | 62,318 | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 89 | 15,519 | 19,061 | - | | 0100 - Salaries | - | |
| 7 | 5,576 | 6,361 | - | | 0200 - Associated Payroll Costs | - | |
| 36,429 | 41,424 | 114,976 | 67,604 | | 0300 - Purchased Services | 67,764 | |
| - | - | 4,749 | - | | 0400 - Supplies and Materials | - | |
| 36,525 | 62,519 | 145,147 | 67,604 | | Total Function 2240: | 67,764 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 111 | 2,849 | 6,471 | 7,539 | | 0600 - Other Objects | 5,618 | |
| 36,637 | 65,369 | 157,418 | 187,762 | | Total Function 2000: | 135,700 | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3330 - Civic Services</u> | | |
| 444 | - | - | - | | 0400 - Supplies and Materials | - | |
| 37,080 | 65,369 | 157,418 | 187,762 | | Total Requirements: | 135,700 | |
| - | - | - | - | | Total Fund 211: | - | |



Fund 212 – WS K-8 School Improvement Grant

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. This fund is inactive for 2021-22.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 212 - WS K-8 School Improvement Grant | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 166,895 | 76,821 | 21,297 | - | | 4000 - Revenue From Federal Sources | - | |
| 166,895 | 76,821 | 21,297 | - | | Total Resources: | - | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1272 - Title I-A/D Programs</u> | | |
| 38,140 | 37,441 | - | - | | 0100 - Salaries | - | |
| 27,102 | 26,985 | - | - | | 0200 - Associated Payroll Costs | - | |
| 65,242 | 64,426 | - | - | | Total Function 1272: | - | |
| | | | | | <u>1460 - Special Programs, Summer School</u> | | |
| 54,762 | - | - | - | | 0100 - Salaries | - | |
| 17,929 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 72,691 | - | - | - | | Total Function 1460: | - | |
| 137,932 | 64,426 | - | - | | Total Function 1000: | - | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 6,000 | - | - | - | | 0100 - Salaries | - | |
| 2,188 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 8,188 | - | - | - | | Total Function 2211: | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 61 | 6,000 | 5,000 | - | | 0100 - Salaries | - | |
| 21 | 1,342 | 948 | - | | 0200 - Associated Payroll Costs | - | |
| 413 | - | - | - | | 0300 - Purchased Services | - | |
| 495 | 7,342 | 5,948 | - | | Total Function 2240: | - | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| 14,446 | - | 11,893 | - | | 0100 - Salaries | - | |
| 4,736 | - | 2,517 | - | | 0200 - Associated Payroll Costs | - | |
| 19,182 | - | 14,409 | - | | Total Function 2410: | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 1,098 | 3,235 | 940 | - | | 0600 - Other Objects | - | |
| 28,962 | 10,577 | 21,297 | - | | Total Function 2000: | - | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3330 - Civic Services</u> | | |
| - | 1,818 | - | - | | 0400 - Supplies and Materials | - | |
| 166,895 | 76,821 | 21,297 | - | | Total Requirements: | - | |
| - | - | - | - | | Total Fund 212: | - | |



Fund 213 – IDEA Special Education

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 213 - IDEA Special Education | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 545,560 | 445,957 | 449,555 | 530,160 | | 4000 - Revenue From Federal Sources | 546,867 | |
| 545,560 | 445,957 | 449,555 | 530,160 | | Total Resources: | 546,867 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1220 - Life Skills Programs</u> | | |
| 91,359 | 85,653 | 89,863 | 92,922 | 3.53 | 0100 - Salaries | 92,706 | 3.53 |
| 91,095 | 83,778 | 83,029 | 101,739 | | 0200 - Associated Payroll Costs | 105,158 | |
| 182,454 | 169,431 | 172,892 | 194,661 | 3.53 | Total Function 1220: | 197,864 | 3.53 |
| | | | | | <u>1223 - Community Transition Center</u> | | |
| 12,000 | 12,000 | 12,800 | 12,000 | | 0300 - Purchased Services | 12,000 | |
| 296 | - | - | - | | 0400 - Supplies and Materials | - | |
| 12,296 | 12,000 | 12,800 | 12,000 | | Total Function 1223: | 12,000 | |
| | | | | | <u>1229 - Behavioral Program</u> | | |
| 36,888 | 41,944 | 43,090 | 45,045 | 1.81 | 0100 - Salaries | 47,494 | 1.81 |
| 42,020 | 40,588 | 45,895 | 50,328 | | 0200 - Associated Payroll Costs | 52,983 | |
| 78,909 | 82,532 | 88,986 | 95,373 | 1.81 | Total Function 1229: | 100,477 | 1.81 |
| | | | | | <u>1250 - Special Education Program</u> | | |
| 13,637 | 13,761 | 14,980 | 15,879 | 0.72 | 0100 - Salaries | 16,745 | 0.72 |
| 3,686 | 3,100 | 5,720 | 6,064 | | 0200 - Associated Payroll Costs | 5,905 | |
| 17,323 | 16,861 | 20,700 | 21,943 | 0.72 | Total Function 1250: | 22,650 | 0.72 |
| | | | | | <u>1260 - Treatment and Habilitation</u> | | |
| 109,205 | 81,130 | 58,882 | 99,658 | | 0300 - Purchased Services | 105,706 | |
| 400,186 | 361,955 | 354,260 | 423,635 | 6.06 | Total Function 1000: | 438,697 | 6.06 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2150 - Speech Pathology & Audiology Services</u> | | |
| 29,416 | - | - | - | | 0100 - Salaries | - | |
| 26,380 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 55,796 | - | - | - | | Total Function 2150: | - | |
| | | | | | <u>2160 - Other Student Treatment Services</u> | | |
| 62,734 | 60,018 | 70,126 | 85,001 | | 0300 - Purchased Services | 85,000 | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 2,035 | 2,730 | 4,854 | - | | 0100 - Salaries | 410 | |
| 576 | 966 | 1,100 | - | | 0200 - Associated Payroll Costs | 119 | |
| 3,562 | 1,073 | 1,158 | - | | 0300 - Purchased Services | - | |
| 6,172 | 4,768 | 7,112 | - | | Total Function 2240: | 529 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 20,672 | 19,216 | 18,058 | 21,524 | | 0600 - Other Objects | 22,641 | |
| 145,374 | 84,002 | 95,296 | 106,525 | | Total Function 2000: | 108,170 | |
| 545,560 | 445,957 | 449,555 | 530,160 | 6.06 | Total Requirements: | 546,867 | 6.06 |
| - | - | - | - | 6.06 | Total Fund 213: | - | 6.06 |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 215 – Early Learning Head Start

The purpose of Early Learning Head Start is to provide children the tools they need to master success in school and the parents or guardians of these children have supportive services for self-sufficiency.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 215 - Early Head Start | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | - | - | 142,240 | | 4000 - Revenue From Federal Sources | 106,680 | |
| - | - | - | 142,240 | | Total Resources: | 106,680 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| - | - | - | - | | 0600 - Other Objects | 4,417 | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3501 - Child Care Provider Services</u> | | |
| - | - | - | 23,726 | 0.53 | 0100 - Salaries | 27,336 | 0.75 |
| - | - | - | 17,897 | | 0200 - Associated Payroll Costs | 23,218 | |
| - | - | - | 100,617 | | 0400 - Supplies and Materials | 51,709 | |
| - | - | - | 142,240 | 0.53 | Total Function 3501: | 102,263 | 0.75 |
| - | - | - | 142,240 | 0.53 | Total Requirements: | 106,680 | 0.75 |
| - | - | - | - | 0.53 | Total Fund 215: | - | 0.75 |



Fund 216 – Title III Language

Title III is specifically targeted to benefit Limited English Proficient (LEP) children and immigrant youth. The expectation is 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 35% of Hispanic students by funding one liaison to provide parents with support and a welcoming environment. Additionally, these resources fund stipends for ELL curriculum development and summer school costs.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 216 - Title III Language (ESL) | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 105,629 | 110,551 | 104,558 | 83,044 | | 4000 - Revenue From Federal Sources | 74,651 | |
| 105,629 | 110,551 | 104,558 | 83,044 | | Total Resources: | 74,651 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| - | - | 1,529 | 7,744 | | 0400 - Supplies and Materials | - | |
| | | | | | <u>1460 - Special Programs, Summer School</u> | | |
| 8,089 | 24,620 | 15,445 | - | | 0100 - Salaries | - | |
| 2,843 | 5,863 | 5,862 | - | | 0200 - Associated Payroll Costs | - | |
| - | 224 | - | - | | 0400 - Supplies and Materials | - | |
| 10,932 | 30,706 | 21,306 | - | | Total Function 1460: | - | |
| 10,932 | 30,706 | 22,836 | 7,744 | | Total Function 1000: | - | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2230 - Assessment & Testing</u> | | |
| - | - | 1,800 | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 2,496 | 1,621 | - | - | | 0100 - Salaries | - | |
| 619 | 452 | - | - | | 0200 - Associated Payroll Costs | - | |
| 9,355 | 6,751 | 2,663 | - | | 0300 - Purchased Services | - | |
| 12,470 | 8,824 | 2,663 | - | | Total Function 2240: | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 1,654 | 1,837 | 1,797 | 1,506 | | 0600 - Other Objects | 1,463 | |
| 14,125 | 10,661 | 6,260 | 1,506 | | Total Function 2000: | 1,463 | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3330 - Civic Services</u> | | |
| 37,938 | 38,918 | 40,620 | 41,389 | 1.00 | 0100 - Salaries | 40,853 | 0.94 |
| 27,830 | 28,899 | 32,078 | 32,255 | | 0200 - Associated Payroll Costs | 31,363 | |
| 9,614 | - | - | - | | 0400 - Supplies and Materials | 972 | |
| 75,382 | 67,817 | 72,697 | 73,644 | 1.00 | Total Function 3330: | 73,188 | 0.94 |
| | | | | | <u>3390 - Other Community Services</u> | | |
| 3,000 | 1,024 | 1,742 | - | | 0100 - Salaries | - | |
| 1,013 | 144 | 665 | - | | 0200 - Associated Payroll Costs | - | |
| 560 | 200 | - | 150 | | 0300 - Purchased Services | - | |
| 617 | - | 358 | - | | 0400 - Supplies and Materials | - | |
| 5,190 | 1,368 | 2,765 | 150 | | Total Function 3390: | - | |
| 80,572 | 69,184 | 75,462 | 73,794 | 1.00 | Total Function 3000: | 73,188 | 0.94 |
| 105,629 | 110,551 | 104,558 | 83,044 | 1.00 | Total Requirements: | 74,651 | 0.94 |
| - | - | - | - | 1.00 | Total Fund 216: | - | 0.94 |



Fund 217 – Elementary Counseling Grant

The Elementary Counseling Grant was awarded by the U.S. Department of Education through a competitive grant application process in 2015-2016. The three-year grant will fund half-time counseling at each elementary school and a counseling specialist to coordinate counseling services through the District. The grant will provide total resources of \$1,191,643 over the three-year period. During FY16-17, the District was notified that funding for the third and final year of the grant would be reduced by 60%. The fund is inactive for 2021-22.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 217 - Elementary Counseling Grant | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 246,094 | 14,820 | - | - | | 4000 - Revenue From Federal Sources | - | |
| 246,094 | 14,820 | - | - | | Total Resources: | - | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 151,734 | - | - | - | | 0100 - Salaries | - | |
| 71,554 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 258 | - | - | - | | 0300 - Purchased Services | - | |
| 31 | - | - | - | | 0400 - Supplies and Materials | - | |
| 12,000 | - | - | - | | 0500 - Capital Outlay | - | |
| 235,576 | - | - | - | | Total Function 2122: | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 1,460 | 14,180 | - | - | | 0300 - Purchased Services | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 9,058 | 640 | - | - | | 0600 - Other Objects | - | |
| 246,094 | 14,820 | - | - | | Total Function 2000: | - | |
| 246,094 | 14,820 | - | - | | Total Requirements: | - | |
| - | - | - | - | | Total Fund 217: | - | |



Fund 218 – Indian Demonstration Grant

The Indian Demonstration Grant was awarded by the U.S. Department of Education through a competitive grant application process in 2016-2017. The four-year grant will fund summer acceleration programs for Warm Spring K-8 Academy, the Madras High School “bridge program”, college visits, AVID and family engagement activities. The grant will provide total resources of \$1,008,308 over the four-year period. This fund is inactive for 2021-22.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 218 - Indian Demonstration Grant | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 179,587 | 229,065 | 157,716 | 52,955 | | 4000 - Revenue From Federal Sources | - | |
| 179,587 | 229,065 | 157,716 | 52,955 | | Total Resources: | - | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1296 - Indian Education</u> | | |
| 4,867 | 50,697 | 83,898 | 20,103 | | 0100 - Salaries | - | |
| 4,485 | 12,985 | 27,334 | 7,633 | | 0200 - Associated Payroll Costs | - | |
| 12,846 | 10,306 | 160 | - | | 0300 - Purchased Services | - | |
| 882 | 9,106 | 395 | 10,764 | | 0400 - Supplies and Materials | - | |
| 473 | - | - | - | | 0600 - Other Objects | - | |
| 23,553 | 83,094 | 111,787 | 38,500 | | Total Function 1296: | - | |
| | | | | | <u>1460 - Special Programs, Summer School</u> | | |
| 49,544 | 75,072 | 8,625 | - | | 0100 - Salaries | - | |
| 16,712 | 24,793 | 3,089 | - | | 0200 - Associated Payroll Costs | - | |
| - | - | 269 | - | | 0400 - Supplies and Materials | - | |
| 66,256 | 99,865 | 11,983 | - | | Total Function 1460: | - | |
| 89,809 | 182,960 | 123,769 | 38,500 | | Total Function 1000: | - | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 3,930 | 4,080 | 935 | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 246 | - | - | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 3,248 | 2,175 | - | - | | 0100 - Salaries | - | |
| 1,033 | 831 | - | - | | 0200 - Associated Payroll Costs | - | |
| 63,501 | 14,487 | 15,146 | 7,650 | | 0300 - Purchased Services | - | |
| - | - | - | 2,800 | | 0400 - Supplies and Materials | - | |
| 67,782 | 17,494 | 15,146 | 10,450 | | Total Function 2240: | - | |
| | | | | | <u>2542 - Buildings Services</u> | | |
| - | 46 | 49 | - | | 0100 - Salaries | - | |
| - | 4 | 4 | - | | 0200 - Associated Payroll Costs | - | |
| - | 50 | 53 | - | | Total Function 2542: | - | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 8,356 | 7,361 | 4,172 | - | | 0300 - Purchased Services | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 1,410 | 9,627 | 5,937 | 2,167 | | 0600 - Other Objects | - | |
| 81,725 | 38,612 | 26,242 | 12,617 | | Total Function 2000: | - | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3330 - Civic Services</u> | | |
| 1,176 | 771 | 343 | - | | 0100 - Salaries | - | |
| 395 | 268 | 145 | - | | 0200 - Associated Payroll Costs | - | |
| 1,200 | 1,200 | 1,100 | 700 | | 0300 - Purchased Services | - | |
| 4,696 | 5,254 | 5,653 | 1,138 | | 0400 - Supplies and Materials | - | |

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| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 218 - Indian Demonstration Grant | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| 7,467 | 7,493 | 7,241 | 1,838 | | Total Function 3330: | - | |
| | | | | | <u>3390 - Other Community Services</u> | | |
| 421 | - | 378 | - | | 0100 - Salaries | - | |
| 164 | - | 85 | - | | 0200 - Associated Payroll Costs | - | |
| 585 | - | 463 | - | | Total Function 3390: | - | |
| 8,052 | 7,493 | 7,705 | 1,838 | | Total Function 3000: | - | |
| 179,587 | 229,065 | 157,716 | 52,955 | | Total Requirements: | - | |
| - | - | - | - | | Total Fund 218: | - | |

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Fund 219 – It Is A New Day Grant

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 219 - It Is A New Day | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | 65,202 | 689,064 | 1,644,973 | | 4000 - Revenue From Federal Sources | 1,172,154 | |
| - | 65,202 | 689,064 | 1,644,973 | | Total Resources: | 1,172,154 | |
| | | | | | Requirements | | |
| | | | | | <u>1000 - Instruction</u> | | |
| | | | | | <u>1271 - Remediation</u> | | |
| - | - | 109,149 | 249,806 | 3.00 | 0100 - Salaries | 159,231 | 2.00 |
| - | - | 62,222 | 146,752 | | 0200 - Associated Payroll Costs | 94,624 | |
| - | - | 171,371 | 396,559 | 3.00 | Total Function 1271: | 253,855 | 2.00 |
| | | | | | <u>1272 - Title I-A/D Programs</u> | | |
| - | 4,691 | 111,228 | 120,576 | 2.72 | 0100 - Salaries | 119,912 | 2.72 |
| - | 408 | 62,036 | 96,768 | | 0200 - Associated Payroll Costs | 78,461 | |
| - | - | - | 2,479 | | 0300 - Purchased Services | - | |
| - | 1,498 | 50,856 | 397,434 | | 0400 - Supplies and Materials | 76,119 | |
| - | 6,597 | 224,120 | 617,258 | 2.72 | Total Function 1272: | 274,492 | 2.72 |
| | | | | | <u>1296 - Indian Education</u> | | |
| - | - | 42,805 | 42,201 | 1.00 | 0100 - Salaries | 43,256 | 1.00 |
| - | - | 31,313 | 32,563 | | 0200 - Associated Payroll Costs | 33,340 | |
| - | 773 | - | - | | 0300 - Purchased Services | - | |
| - | 773 | 74,118 | 74,764 | 1.00 | Total Function 1296: | 76,596 | 1.00 |
| | | | | | <u>1460 - Special Programs, Summer School</u> | | |
| - | - | 33,231 | - | | 0100 - Salaries | - | |
| - | - | 12,171 | - | | 0200 - Associated Payroll Costs | - | |
| - | - | 45,402 | - | | Total Function 1460: | - | |
| - | 7,370 | 515,011 | 1,088,580 | 6.72 | Total Function 1000: | 604,943 | 5.72 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| - | 13,149 | 54,410 | 51,851 | 2.00 | 0100 - Salaries | 137,420 | 2.05 |
| - | 4,282 | 32,211 | 37,520 | | 0200 - Associated Payroll Costs | 87,307 | |
| - | 17,430 | 86,621 | 89,372 | 2.00 | Total Function 2122: | 224,727 | 2.05 |
| | | | | | <u>2139 - Other Health Services</u> | | |
| - | - | - | 62,786 | 1.00 | 0100 - Salaries | - | |
| - | - | - | 35,207 | | 0200 - Associated Payroll Costs | - | |
| - | - | - | 97,992 | 1.00 | Total Function 2139: | - | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| - | 24,958 | 33,348 | 143,729 | 2.00 | 0100 - Salaries | 144,169 | 2.00 |
| - | 8,096 | 19,606 | 70,561 | | 0200 - Associated Payroll Costs | 68,852 | |
| - | 33,054 | 52,953 | 214,291 | 2.00 | Total Function 2211: | 213,021 | 2.00 |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | - | 208 | 14,926 | | 0300 - Purchased Services | 33,500 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| - | - | - | 2,479 | | 0300 - Purchased Services | 5,000 | |
| | | | | | <u>2660 - Technology Services</u> | | |
| - | - | - | 50,000 | | 0300 - Purchased Services | 25,000 | |

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| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 219 - It Is A New Day | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| - | 2,814 | 27,797 | 68,098 | | <u>2690 - Other Support Services</u> | | |
| - | 53,298 | 167,580 | 537,158 | 5.00 | 0600 - Other Objects | 48,527 | |
| | | | | | Total Function 2000: | 549,775 | 4.05 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3330 - Civic Services</u> | | |
| - | - | 6,000 | 6,235 | | 0300 - Purchased Services | 7,436 | |
| - | 4,534 | 474 | 13,000 | | 0400 - Supplies and Materials | 10,000 | |
| - | 4,534 | 6,474 | 19,235 | | Total Function 3330: | 17,436 | |
| - | 65,202 | 689,064 | 1,644,973 | 11.72 | Total Requirements: | 1,172,154 | 9.77 |
| - | - | - | - | 11.72 | Total Fund 219: | - | 9.77 |

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Fund 223 –Youth Transition Program

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 223 - Youth Transition Program | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 202,639 | 207,476 | 215,350 | 246,844 | | 4000 - Revenue From Federal Sources | 237,678 | |
| 202,639 | 207,476 | 215,350 | 246,844 | | Total Resources: | 237,678 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1223 - Community Transition Center</u> | | |
| 65,842 | 67,226 | 70,641 | 103,406 | 2.00 | 0100 - Salaries | 96,741 | 2.00 |
| 44,392 | 45,375 | 50,762 | 67,363 | | 0200 - Associated Payroll Costs | 70,300 | |
| 82,714 | 84,253 | 84,740 | 61,593 | | 0300 - Purchased Services | 53,804 | |
| 374 | 704 | 261 | 1,957 | | 0400 - Supplies and Materials | 1,850 | |
| 193,322 | 197,559 | 206,404 | 234,319 | 2.00 | Total Function 1223: | 222,695 | 2.00 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 855 | 808 | - | 8,298 | | 0300 - Purchased Services | 2,875 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 780 | 155 | 206 | - | | 0300 - Purchased Services | 2,268 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 7,681 | 8,953 | 8,740 | 4,227 | | 0600 - Other Objects | 9,840 | |
| 9,317 | 9,917 | 8,945 | 12,525 | | Total Function 2000: | 14,983 | |
| 202,639 | 207,476 | 215,350 | 246,844 | 2.00 | Total Requirements: | 237,678 | 2.00 |
| - | - | - | - | 2.00 | Total Fund 223: | - | 2.00 |



Fund 226 – Title X McKinney-Vento Grant

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 226 - Title X McKinney-Vento Grant | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 12,152 | 11,744 | 7,164 | 7,164 | | 4000 - Revenue From Federal Sources | 7,000 | |
| 12,152 | 11,744 | 7,164 | 7,164 | | Total Resources: | 7,000 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2119 - Other Attendance and Social Work Services</u> | | |
| 7,090 | 6,985 | 4,274 | 4,350 | 0.13 | 0100 - Salaries | 4,457 | 0.11 |
| 2,399 | 2,368 | 1,651 | 1,648 | | 0200 - Associated Payroll Costs | 1,567 | |
| 1,362 | 1,402 | 1,082 | 1,041 | | 0300 - Purchased Services | 776 | |
| 1,208 | 988 | 157 | 125 | | 0400 - Supplies and Materials | 200 | |
| 93 | - | - | - | | 0600 - Other Objects | - | |
| 12,152 | 11,744 | 7,164 | 7,164 | 0.13 | Total Function 2119: | 7,000 | 0.11 |
| 12,152 | 11,744 | 7,164 | 7,164 | 0.13 | Total Requirements: | 7,000 | 0.11 |
| - | - | - | - | 0.13 | Total Fund 226: | - | 0.11 |



Fund 227 – Title I-C & IV-A

The purpose of the Migrant Education Program is to ensure that migrant children fully benefit from the same free public education provided to other children. The funds are received to offset costs associated with the Migrant Summer School Program under a partnership with High Desert Education Service District. This fund is inactive for 2021-22.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 227 - Title I-C & Title IV-A | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 31,573 | 91,802 | 16,719 | - | | 4000 - Revenue From Federal Sources | - | |
| 31,573 | 91,802 | 16,719 | - | | Total Resources: | - | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 1,459 | - | - | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>1131 - High School Programs</u> | | |
| 2,168 | 5,063 | - | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>1272 - Title I-A/D Programs</u> | | |
| 15,910 | 15,578 | - | - | | 0100 - Salaries | - | |
| 4,403 | 5,283 | - | - | | 0200 - Associated Payroll Costs | - | |
| - | 17,281 | 13,771 | - | | 0400 - Supplies and Materials | - | |
| 20,314 | 38,142 | 13,771 | - | | Total Function 1272: | - | |
| 23,940 | 43,204 | 13,771 | - | | Total Function 1000: | - | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 4,957 | 44,509 | 2,500 | - | | 0300 - Purchased Services | - | |
| - | 917 | - | - | | 0400 - Supplies and Materials | - | |
| 4,957 | 45,426 | 2,500 | - | | Total Function 2240: | - | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 1,594 | - | - | - | | 0300 - Purchased Services | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 1,083 | 2,515 | 448 | - | | 0600 - Other Objects | - | |
| 7,633 | 47,941 | 2,948 | - | | Total Function 2000: | - | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3390 - Other Community Services</u> | | |
| - | 656 | - | - | | 0400 - Supplies and Materials | - | |
| 31,573 | 91,802 | 16,719 | - | | Total Requirements: | - | |
| - | - | - | - | | Total Fund 227: | - | |



Fund 25I – Student Investment Account

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 251 - Student Investment Account | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | - | - | 841,922 | | 3000 - Revenue From State Sources | 2,141,766 | |
| - | - | - | 841,922 | | Total Resources: | 2,141,766 | |
| | | | | | Requirements | | |
| | | | | | <u>1000 - Instruction</u> | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| - | - | - | 212,158 | 5.00 | 0100 - Salaries | 197,732 | 4.00 |
| - | - | - | 163,256 | | 0200 - Associated Payroll Costs | 142,157 | |
| - | - | - | 375,414 | 5.00 | Total Function 1111: | 339,889 | 4.00 |
| | | | | | <u>1229 - Behavioral Program</u> | | |
| - | - | - | - | | 0100 - Salaries | 331,724 | 6.81 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 243,573 | |
| - | - | - | - | | Total Function 1229: | 575,297 | 6.81 |
| | | | | | <u>1283 - Alternative Education Program</u> | | |
| - | - | - | - | | 0100 - Salaries | 54,831 | 1.00 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 37,439 | |
| - | - | - | - | | Total Function 1283: | 92,270 | 1.00 |
| - | - | - | 375,414 | 5.00 | Total Function 1000: | 1,007,456 | 11.81 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2119 - Other Attendance and Social Work Services</u> | | |
| - | - | - | 37,830 | 1.00 | 0100 - Salaries | 79,232 | 2.00 |
| - | - | - | 31,031 | | 0200 - Associated Payroll Costs | 64,121 | |
| - | - | - | - | | 0300 - Purchased Services | 1,660 | |
| - | - | - | 68,861 | 1.00 | Total Function 2119: | 145,013 | 2.00 |
| | | | | | <u>2122 - Counseling Services</u> | | |
| - | - | - | 62,277 | 1.00 | 0100 - Salaries | 218,938 | 3.12 |
| - | - | - | 40,148 | | 0200 - Associated Payroll Costs | 134,082 | |
| - | - | - | 102,425 | 1.00 | Total Function 2122: | 353,020 | 3.12 |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| - | - | - | 60,250 | 1.00 | 0100 - Salaries | 61,756 | 1.00 |
| - | - | - | 39,382 | | 0200 - Associated Payroll Costs | 39,851 | |
| - | - | - | 99,632 | 1.00 | Total Function 2130: | 101,607 | 1.00 |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| - | - | - | - | | 0100 - Salaries | 41,000 | |
| - | - | - | - | | 0200 - Associated Payroll Costs | 14,429 | |
| - | - | - | - | | Total Function 2211: | 55,429 | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | - | - | 78,645 | | 0100 - Salaries | 232,000 | |
| - | - | - | 28,992 | | 0200 - Associated Payroll Costs | 84,471 | |
| - | - | - | 35,939 | | 0300 - Purchased Services | 52,500 | |
| - | - | - | 11,922 | | 0400 - Supplies and Materials | 8,322 | |
| - | - | - | 155,498 | | Total Function 2240: | 377,293 | |

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| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 251 - Student Investment Account | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| - | - | - | 40,092 | | <u>2690 - Other Support Services</u> | | |
| - | - | - | 466,508 | 3.00 | 0600 - Other Objects | 101,948 | |
| - | - | - | 841,922 | 8.00 | Total Function 2000: | 1,134,310 | 6.12 |
| | | | | | Total Requirements: | 2,141,766 | 17.93 |
| - | - | - | - | 8.00 | Total Fund 251: | - | 17.93 |

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Fund 252 – High School Success (M98)

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 252 - High School Success (M98) | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 402,244 | 403,689 | 567,816 | 869,310 | | 3000 - Revenue From State Sources | 784,525 | |
| 402,244 | 403,689 | 567,816 | 869,310 | | Total Resources: | 784,525 | |
| | | | | | Requirements | | |
| | | | | | <u>1000 - Instruction</u> | | |
| | | | | | <u>1131 - High School Programs</u> | | |
| 190,658 | 221,058 | 253,726 | 269,300 | 4.00 | 0100 - Salaries | 276,438 | 4.00 |
| 124,951 | 114,630 | 147,515 | 148,550 | | 0200 - Associated Payroll Costs | 154,067 | |
| - | - | - | 37,927 | | 0400 - Supplies and Materials | - | |
| 5,781 | - | - | - | | 0500 - Capital Outlay | - | |
| 10,800 | 8,630 | 10,369 | 8,554 | | 0600 - Other Objects | - | |
| 332,191 | 344,318 | 411,609 | 464,331 | 4.00 | Total Function 1131: | 430,505 | 4.00 |
| | | | | | <u>1283 - Alternative Education Program</u> | | |
| - | - | 32,358 | 192,100 | 4.00 | 0100 - Salaries | 90,562 | 2.00 |
| - | - | 21,492 | 139,075 | | 0200 - Associated Payroll Costs | 68,131 | |
| - | - | 53,851 | 331,175 | 4.00 | Total Function 1283: | 158,693 | 2.00 |
| | | | | | <u>1460 - Special Programs, Summer School</u> | | |
| - | - | - | 10,369 | | 0100 - Salaries | 7,500 | |
| - | - | - | - | | 0200 - Associated Payroll Costs | 2,640 | |
| - | - | - | 10,369 | | Total Function 1460: | 10,140 | |
| 332,191 | 344,318 | 465,460 | 805,875 | 8.00 | Total Function 1000: | 599,338 | 6.00 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2112 - Attendance Services</u> | | |
| - | - | 5,833 | - | | 0100 - Salaries | - | |
| - | - | 5,910 | - | | 0200 - Associated Payroll Costs | - | |
| - | - | 11,743 | - | | Total Function 2112: | - | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 39,974 | 32,482 | 41,989 | - | | 0100 - Salaries | - | |
| 18,123 | 15,549 | 25,580 | - | | 0200 - Associated Payroll Costs | - | |
| 58,097 | 48,031 | 67,569 | - | | Total Function 2122: | - | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| - | - | - | - | | 0100 - Salaries | 96,724 | 1.00 |
| - | - | - | - | | 0200 - Associated Payroll Costs | 58,337 | |
| - | - | - | - | | Total Function 2410: | 155,061 | 1.00 |
| | | | | | <u>2660 - Technology Services</u> | | |
| - | - | - | 30,000 | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 11,956 | 11,340 | 23,044 | 33,435 | | 0600 - Other Objects | 30,126 | |
| 70,054 | 59,371 | 102,356 | 63,435 | | Total Function 2000: | 185,187 | 1.00 |
| 402,244 | 403,689 | 567,816 | 869,310 | 8.00 | Total Requirements: | 784,525 | 7.00 |
| - | - | - | - | 8.00 | Total Fund 252: | - | 7.00 |



Fund 253 – ODE State Grants

The ODE State Grants Fund was created in order to account for state grants received from the Oregon Department of Education. For 2021-22 the District has budgeted for the following grants: Vision Screening, Tribal Attendance Pilot Project and Reengagement.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 253 - ODE State Grants | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 6,356 | 2,295 | - | - | | 2000 - Revenue From Intermediate Sources | - | |
| 670,968 | 1,023,802 | 495,204 | 965,026 | | 3000 - Revenue From State Sources | 666,934 | |
| 677,324 | 1,026,097 | 495,204 | 965,026 | | Total Function 0000: | 666,934 | |
| 677,324 | 1,026,097 | 495,204 | 965,026 | | Total Resources: | 666,934 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| - | - | - | 46,489 | 1.00 | 0100 - Salaries | - | |
| - | - | - | 27,407 | | 0200 - Associated Payroll Costs | - | |
| - | - | - | 36,964 | | 0400 - Supplies and Materials | 100,000 | |
| - | - | - | 110,860 | 1.00 | Total Function 1111: | 100,000 | |
| | | | | | <u>1121 - Middle/Junior High Programs</u> | | |
| 634 | 88 | - | 2,613 | | 0100 - Salaries | - | |
| 215 | 30 | - | 1,009 | | 0200 - Associated Payroll Costs | - | |
| 9,250 | 29,750 | - | - | | 0300 - Purchased Services | - | |
| 52,521 | 745 | - | - | | 0400 - Supplies and Materials | - | |
| 62,620 | 30,612 | - | 3,621 | | Total Function 1121: | - | |
| | | | | | <u>1131 - High School Programs</u> | | |
| - | - | - | 47,552 | 1.00 | 0100 - Salaries | - | |
| - | - | - | 34,448 | | 0200 - Associated Payroll Costs | - | |
| - | 550 | - | - | | 0300 - Purchased Services | - | |
| 111,489 | 42,463 | 7,925 | 17,148 | | 0400 - Supplies and Materials | 11,000 | |
| 30,690 | 2,000 | 17,600 | - | | 0500 - Capital Outlay | - | |
| 142,179 | 45,013 | 25,525 | 99,148 | 1.00 | Total Function 1131: | 11,000 | |
| | | | | | <u>1272 - Title I-A/D Programs</u> | | |
| - | - | - | 66,240 | | 0100 - Salaries | - | |
| - | - | - | 21,196 | | 0200 - Associated Payroll Costs | - | |
| - | - | - | 10,500 | | 0400 - Supplies and Materials | - | |
| - | - | - | 97,936 | | Total Function 1272: | - | |
| | | | | | <u>1291 - ESL Instructional Program</u> | | |
| 31,144 | - | - | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>1420 - Middle/Junior High, Summer School</u> | | |
| - | 13,827 | 13,111 | - | | 0100 - Salaries | - | |
| - | 4,353 | 4,363 | - | | 0200 - Associated Payroll Costs | - | |
| 35,846 | 12,696 | 235 | - | | 0400 - Supplies and Materials | - | |
| 35,846 | 30,876 | 17,709 | - | | Total Function 1420: | - | |
| 271,788 | 106,502 | 43,234 | 311,564 | 2.00 | Total Function 1000: | 111,000 | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2112 - Attendance Services</u> | | |
| - | - | 8,875 | - | | 0100 - Salaries | - | |
| - | - | 8,880 | - | | 0200 - Associated Payroll Costs | - | |
| - | - | 326 | - | | 0300 - Purchased Services | - | |
| - | - | 788 | - | | 0400 - Supplies and Materials | - | |
| - | - | 18,869 | - | | Total Function 2112: | - | |

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| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 253 - ODE State Grants | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | <u>2119 - Other Attendance and Social Work Services</u> | | |
| - | 14,724 | - | - | | 0100 - Salaries | - | |
| - | 3,663 | - | - | | 0200 - Associated Payroll Costs | - | |
| - | 1,550 | - | - | | 0300 - Purchased Services | - | |
| - | 38,507 | - | 16,370 | | 0400 - Supplies and Materials | - | |
| - | 58,444 | - | 16,370 | | Total Function 2119: | - | |
| | | | | | <u>2122 - Counseling Services</u> | | |
| 45,466 | 34,446 | 34,946 | 36,974 | 1.00 | 0100 - Salaries | 39,492 | 1.00 |
| 36,741 | 27,037 | 28,256 | 32,090 | | 0200 - Associated Payroll Costs | 32,032 | |
| 1,441 | 3,120 | 715 | 8,285 | | 0300 - Purchased Services | 800 | |
| 426 | 1,708 | 958 | 11,283 | | 0400 - Supplies and Materials | 400 | |
| 84,074 | 66,312 | 64,875 | 88,632 | 1.00 | Total Function 2122: | 72,724 | 1.00 |
| | | | | | <u>2129 - Other Guidance Services</u> | | |
| - | - | - | 46,700 | 2.00 | 0100 - Salaries | 45,914 | 1.00 |
| - | - | - | 34,290 | | 0200 - Associated Payroll Costs | 34,277 | |
| - | - | - | 2,000 | | 0300 - Purchased Services | 5,000 | |
| - | - | - | 32,041 | | 0400 - Supplies and Materials | 10,669 | |
| - | - | - | 115,031 | 2.00 | Total Function 2129: | 95,860 | 1.00 |
| | | | | | <u>2130 - Health & Nursing Services</u> | | |
| - | 5,069 | 4,774 | 5,069 | | 0300 - Purchased Services | 5,069 | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 72,104 | 189,955 | 74,359 | 4,200 | | 0100 - Salaries | - | |
| 39,234 | 94,768 | 43,783 | 1,596 | | 0200 - Associated Payroll Costs | - | |
| 529 | 710 | 322 | - | | 0300 - Purchased Services | - | |
| 2,282 | 83,909 | - | 40,000 | | 0400 - Supplies and Materials | - | |
| 114,149 | 369,342 | 118,465 | 45,796 | | Total Function 2211: | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 43,520 | 8,917 | - | - | | 0100 - Salaries | - | |
| 13,670 | 1,959 | - | - | | 0200 - Associated Payroll Costs | - | |
| 45,550 | 227,811 | 1,128 | 127,250 | | 0300 - Purchased Services | 217,250 | |
| 4,018 | 11,899 | - | 2,350 | | 0400 - Supplies and Materials | 2,575 | |
| 106,758 | 250,585 | 1,128 | 129,600 | | Total Function 2240: | 219,825 | |
| | | | | | <u>2542 - Buildings Services</u> | | |
| 821 | - | - | - | | 0100 - Salaries | - | |
| | | | | | <u>2544 - Maintenance Services</u> | | |
| - | 19,500 | 2,476 | 64,087 | | 0300 - Purchased Services | - | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 172 | 616 | 10,780 | - | | 0300 - Purchased Services | - | |
| | | | | | <u>2660 - Technology Services</u> | | |
| - | - | - | 95,680 | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 24,481 | 34,204 | 4,879 | 34,265 | | 0600 - Other Objects | 12,456 | |
| 330,456 | 804,072 | 226,245 | 594,530 | 3.00 | Total Function 2000: | 405,934 | 2.00 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3100 - Food Services</u> | | |
| 721 | - | - | - | | 0100 - Salaries | - | |
| 264 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| 985 | - | - | - | | Total Function 3100: | - | |

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| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 253 - ODE State Grants | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | <u>3330 - Civic Services</u> | | |
| 43,582 | 40,894 | 34,334 | - | | 0100 - Salaries | - | |
| 29,652 | 29,477 | 26,297 | - | | 0200 - Associated Payroll Costs | - | |
| 861 | 676 | - | - | | 0400 - Supplies and Materials | - | |
| 74,095 | 71,047 | 60,631 | - | | Total Function 3330: | - | |
| | | | | | <u>3390 - Other Community Services</u> | | |
| - | - | - | 19,800 | | 0300 - Purchased Services | - | |
| - | - | - | 7,677 | | 0400 - Supplies and Materials | 150,000 | |
| - | - | - | 27,477 | | Total Function 3390: | 150,000 | |
| 75,080 | 71,047 | 60,631 | 27,477 | | Total Function 3000: | 150,000 | |
| | | | | | 4000 - Facilities Acquisition and Construction | | |
| | | | | | <u>4150 - Bldg Acquis-Constr-Improv</u> | | |
| - | 44,476 | 165,094 | 31,454 | | 0500 - Capital Outlay | - | |
| 677,324 | 1,026,097 | 495,204 | 965,026 | 5.00 | Total Requirements: | 666,934 | 2.00 |
| - | - | - | - | 5.00 | Total Fund 253: | - | 2.00 |



Fund 254 – Outdoor School (M99)

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 254 - Outdoor School (M99) | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 33,366 | 32,774 | 58,862 | 50,000 | | 3000 - Revenue From State Sources | 50,000 | |
| 33,366 | 32,774 | 58,862 | 50,000 | | Total Resources: | 50,000 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| - | - | 49,250 | 50,000 | | 0300 - Purchased Services | 50,000 | |
| 33,366 | 32,774 | 9,612 | - | | <u>1121 - Middle/Junior High Programs</u> | | |
| 33,366 | 32,774 | 58,862 | 50,000 | | 0300 - Purchased Services | - | |
| 33,366 | 32,774 | 58,862 | 50,000 | | Total Function 1000: | 50,000 | |
| | | | | | Total Requirements: | 50,000 | |
| - | - | - | - | | Total Fund 254: | - | |



Fund 255 – SMILE Program

The Science & Math Investigative Learning Experiences program is a partnership between Oregon State University and 14 Oregon school districts. The program is designed to increase the numbers of historically underrepresented and other educationally underserved students, who graduate from high school qualified to enroll in college, by conducting a science, technology, engineering and mathematics (STEM) enrichment and college readiness program for student in grades 4-12. This grant only covers the stipend for each advisor and a small supplies budget. The District provides a match which has been budgeted at \$14,186 for 2021-22.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 255 - SMILE Program | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 11,174 | 5,541 | 850 | 4,250 | | 3000 - Revenue From State Sources | 4,250 | |
| 5,974 | 10,065 | 4,797 | 14,582 | | 5000 - Other Sources | 14,186 | |
| 17,148 | 15,606 | 5,647 | 18,832 | | Total Function 0000: | 18,436 | |
| 17,148 | 15,606 | 5,647 | 18,832 | | Total Resources: | 18,436 | |
| | | | | | Requirements | | |
| | | | | | <u>1000 - Instruction</u> | | |
| | | | | | <u>1113 - Elementary Extracurricular</u> | | |
| 3,400 | 3,400 | - | 3,400 | 0.16 | 0100 - Salaries | 3,400 | 0.16 |
| 1,148 | 1,146 | 65 | 1,302 | | 0200 - Associated Payroll Costs | 1,196 | |
| 594 | - | - | 300 | | 0400 - Supplies and Materials | 300 | |
| 154 | - | - | - | | 0600 - Other Objects | - | |
| 5,296 | 4,546 | 65 | 5,002 | 0.16 | Total Function 1113: | 4,896 | 0.16 |
| | | | | | <u>1122 - Middle/Junior High Extracurricular</u> | | |
| 3,400 | 3,330 | - | 5,950 | 0.24 | 0100 - Salaries | 5,950 | 0.24 |
| 1,144 | 1,127 | 63 | 2,278 | | 0200 - Associated Payroll Costs | 2,094 | |
| 392 | 416 | - | 600 | | 0400 - Supplies and Materials | 600 | |
| - | 186 | - | - | | 0600 - Other Objects | - | |
| 4,936 | 5,059 | 63 | 8,828 | 0.24 | Total Function 1122: | 8,644 | 0.24 |
| | | | | | <u>1132 - High School Extracurricular</u> | | |
| 4,113 | 3,730 | 3,400 | 3,400 | 0.16 | 0100 - Salaries | 3,400 | 0.16 |
| 1,357 | 1,237 | 2,119 | 1,302 | | 0200 - Associated Payroll Costs | 1,196 | |
| - | 138 | - | - | | 0300 - Purchased Services | - | |
| 175 | 314 | - | 300 | | 0400 - Supplies and Materials | 300 | |
| 5,645 | 5,419 | 5,519 | 5,002 | 0.16 | Total Function 1132: | 4,896 | 0.16 |
| 15,877 | 15,024 | 5,647 | 18,832 | 0.56 | Total Function 1000: | 18,436 | 0.56 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 1,272 | 582 | - | - | | 0300 - Purchased Services | - | |
| 17,148 | 15,606 | 5,647 | 18,832 | 0.56 | Total Requirements: | 18,436 | 0.56 |
| - | - | - | - | 0.56 | Total Fund 255: | - | 0.56 |



Fund 256 – Preschool Promise

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 256 - Preschool Promise | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | - | - | 236,000 | | 3000 - Revenue From State Sources | 222,750 | |
| - | - | - | 236,000 | | Total Resources: | 222,750 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1140 - Pre-K Program</u> | | |
| - | - | - | 89,155 | 2.00 | 0100 - Salaries | 87,331 | 2.00 |
| - | - | - | 66,633 | | 0200 - Associated Payroll Costs | 68,960 | |
| - | - | - | 9,417 | | 0400 - Supplies and Materials | 34,437 | |
| - | - | - | 40,096 | | 0500 - Capital Outlay | - | |
| - | - | - | 205,301 | 2.00 | Total Function 1140: | 190,728 | 2.00 |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | - | - | 5,400 | | 0300 - Purchased Services | 5,525 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| - | - | - | 15,526 | | 0300 - Purchased Services | 17,275 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| - | - | - | 9,773 | | 0600 - Other Objects | 9,222 | |
| - | - | - | 30,699 | | Total Function 2000: | 32,022 | |
| - | - | - | 236,000 | 2.00 | Total Requirements: | 222,750 | 2.00 |
| - | - | - | - | 2.00 | Total Fund 256: | - | 2.00 |



Fund 262 – Student Body Fund

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 262 - Student Body Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | 0000 - General Function | | |
| 405,286 | 366,065 | 260,805 | 297,210 | | 1000 - Revenue from Local Sources | 289,000 | |
| 169,010 | 186,574 | 168,840 | 180,000 | | 5000 - Other Sources | 210,000 | |
| 574,296 | 552,639 | 429,646 | 477,210 | | Total Function 0000: | 499,000 | |
| 574,296 | 552,639 | 429,646 | 477,210 | | Total Resources: | 499,000 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | 1122 - Middle/Junior High Extracurricular | | |
| 44,559 | 19,845 | 15,379 | 39,000 | | 0400 - Supplies and Materials | 39,000 | |
| | | | | | 1132 - High School Extracurricular | | |
| - | 1,329 | 28,174 | - | | 0300 - Purchased Services | - | |
| 350,002 | 361,374 | 148,536 | 308,210 | | 0400 - Supplies and Materials | 300,000 | |
| 1,191 | - | - | - | | 0500 - Capital Outlay | - | |
| - | 1,250 | 27,404 | - | | 0600 - Other Objects | - | |
| 351,193 | 363,953 | 204,115 | 308,210 | | Total Function 1132: | 300,000 | |
| 395,752 | 383,798 | 219,494 | 347,210 | | Total Function 1000: | 339,000 | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | 7000 - Unapprop End Fund Balance | | |
| 178,544 | 168,840 | 210,151 | 130,000 | | 0800 - Other Uses of Funds | 160,000 | |
| 574,296 | 552,639 | 429,646 | 477,210 | | Total Requirements: | 499,000 | |
| - | - | - | - | | Total Fund 262: | - | |



Fund 263 – School Enrichment Fund

The School Enrichment Fund was established to account for the revenues and related expenditures for various fundraisers at the elementary schools of the District.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 263 - School Enrichment Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 45,438 | 36,562 | 21,574 | 40,000 | | 1000 - Revenue from Local Sources | 40,000 | |
| 43,865 | 57,207 | 52,029 | 35,000 | | 5000 - Other Sources | 35,000 | |
| 89,303 | 93,769 | 73,603 | 75,000 | | Total Function 0000: | 75,000 | |
| 89,303 | 93,769 | 73,603 | 75,000 | | Total Resources: | 75,000 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| 31,769 | 41,083 | 25,548 | 65,000 | | 0400 - Supplies and Materials | 65,000 | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| - | 231 | 310 | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 327 | 425 | 18 | 10,000 | | 0300 - Purchased Services | 10,000 | |
| 327 | 656 | 328 | 10,000 | | Total Function 2000: | 10,000 | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 57,207 | 52,029 | 47,727 | - | | 0800 - Other Uses of Funds | - | |
| 89,303 | 93,769 | 73,603 | 75,000 | | Total Requirements: | 75,000 | |
| - | - | - | - | | Total Fund 263: | - | |



Fund 271 – Miscellaneous Grants and Donations Fund

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 271 - Miscellaneous Grants & Donations | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | 0000 - General Function | | |
| 197,763 | 226,787 | 168,609 | 279,953 | | 1000 - Revenue from Local Sources | 152,448 | |
| 2,488 | 2,629 | 2,629 | 2,630 | | 5000 - Other Sources | 2,630 | |
| 200,251 | 229,416 | 171,237 | 282,583 | | Total Function 0000: | 155,078 | |
| 200,251 | 229,416 | 171,237 | 282,583 | | Total Resources: | 155,078 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | 1111 - Elementary Instruction | | |
| 58 | - | - | - | | 0300 - Purchased Services | - | |
| 13,000 | 6,203 | 8,420 | 25,579 | | 0400 - Supplies and Materials | 11,620 | |
| - | - | 9,389 | 2,084 | | 0500 - Capital Outlay | 2,084 | |
| 13,058 | 6,203 | 17,810 | 27,663 | | Total Function 1111: | 13,704 | |
| | | | | | 1121 - Middle/Junior High Programs | | |
| 34,537 | - | 2,538 | 2,334 | | 0400 - Supplies and Materials | 2,334 | |
| | | | | | 1122 - Middle/Junior High Extracurricular | | |
| 1,352 | - | - | - | | 0400 - Supplies and Materials | - | |
| | | | | | 1131 - High School Programs | | |
| - | 4,286 | - | - | | 0300 - Purchased Services | - | |
| 12,482 | 11,569 | 6,214 | 19,397 | | 0400 - Supplies and Materials | 12,426 | |
| - | - | - | 10,100 | | 0500 - Capital Outlay | - | |
| 12,482 | 15,855 | 6,214 | 29,497 | | Total Function 1131: | 12,426 | |
| | | | | | 1132 - High School Extracurricular | | |
| 20,000 | 11,500 | 6,500 | 2,088 | | 0300 - Purchased Services | 2,088 | |
| 600 | 1,086 | 1,919 | 6,054 | | 0400 - Supplies and Materials | 6,054 | |
| 20,600 | 12,586 | 8,419 | 8,142 | | Total Function 1132: | 8,142 | |
| | | | | | 1272 - Title I-A/D Programs | | |
| 26,095 | 36,176 | 36,068 | - | | 0100 - Salaries | - | |
| 3,710 | 4,325 | 12,745 | - | | 0200 - Associated Payroll Costs | - | |
| 29,805 | 40,501 | 48,813 | - | | Total Function 1272: | - | |
| | | | | | 1283 - Alternative Education Program | | |
| - | 339 | 1,592 | 1,069 | | 0400 - Supplies and Materials | - | |
| | | | | | 1296 - Indian Education | | |
| 5,091 | 11,571 | 13,498 | - | | 0100 - Salaries | - | |
| 421 | 1,912 | 5,173 | - | | 0200 - Associated Payroll Costs | - | |
| 68,000 | 68,000 | - | - | | 0300 - Purchased Services | - | |
| 73,512 | 81,483 | 18,671 | - | | Total Function 1296: | - | |
| 185,346 | 156,966 | 104,057 | 68,704 | | Total Function 1000: | 36,606 | |
| | | | | | 2000 - Support Services | | |
| | | | | | 2119 - Other Attendance and Social Work Services | | |
| - | - | 977 | 5,986 | | 0400 - Supplies and Materials | 3,338 | |
| | | | | | 2211 - Improvement of Instruction Services | | |
| - | 27,444 | - | - | | 0100 - Salaries | - | |
| - | 16,969 | - | - | | 0200 - Associated Payroll Costs | - | |
| - | 44,413 | - | - | | Total Function 2211: | - | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 271 - Miscellaneous Grants & Donations | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| - | 1,333 | 1,114 | 25 | | 0100 - Salaries | 4,500 | |
| - | 450 | 309 | 9 | | 0200 - Associated Payroll Costs | 1,584 | |
| 5,438 | 15,377 | 37,445 | 46,635 | | 0300 - Purchased Services | 30,093 | |
| - | - | - | 83,589 | | 0400 - Supplies and Materials | 32,260 | |
| - | - | - | 6,924 | | 0600 - Other Objects | 6,924 | |
| 5,438 | 17,160 | 38,868 | 137,182 | | Total Function 2240: | 75,361 | |
| | | | | | <u>2321 - Office of The Superintendent Services</u> | | |
| - | 785 | 293 | 3,639 | | 0300 - Purchased Services | 3,637 | |
| | | | | | <u>2410 - Office of The Principal Services</u> | | |
| - | - | 163 | - | | 0300 - Purchased Services | - | |
| 391 | 448 | - | 3,028 | | 0400 - Supplies and Materials | 3,030 | |
| 391 | 448 | 163 | 3,028 | | Total Function 2410: | 3,030 | |
| | | | | | <u>2542 - Buildings Services</u> | | |
| - | - | 10,050 | - | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2543 - Grounds Services</u> | | |
| - | - | - | 1,715 | | 0400 - Supplies and Materials | 1,715 | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 42 | - | - | - | | 0300 - Purchased Services | - | |
| | | | | | <u>2640 - Staff Services</u> | | |
| 1,835 | - | - | 1,165 | | 0400 - Supplies and Materials | 1,165 | |
| | | | | | <u>2660 - Technology Services</u> | | |
| - | - | - | 4,000 | | 0400 - Supplies and Materials | - | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| 4,071 | 7,015 | 3,361 | 4,327 | | 0600 - Other Objects | 1,656 | |
| 11,777 | 69,822 | 53,711 | 161,042 | | Total Function 2000: | 89,902 | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3100 - Food Services</u> | | |
| - | - | - | 10,000 | | 0400 - Supplies and Materials | 8,940 | |
| | | | | | <u>3330 - Civic Services</u> | | |
| 359 | - | - | - | | 0100 - Salaries | - | |
| 140 | - | - | - | | 0200 - Associated Payroll Costs | - | |
| - | - | 8,341 | 28,211 | | 0400 - Supplies and Materials | 5,000 | |
| 499 | - | 8,341 | 28,211 | | Total Function 3330: | 5,000 | |
| | | | | | <u>3390 - Other Community Services</u> | | |
| - | - | 2,500 | - | | 0300 - Purchased Services | - | |
| - | - | - | 3,627 | | 0400 - Supplies and Materials | 3,630 | |
| - | - | 2,500 | 3,627 | | Total Function 3390: | 3,630 | |
| | | | | | <u>3501 - Child Care Provider Services</u> | | |
| - | - | - | 400 | | 0300 - Purchased Services | 400 | |
| - | - | - | 600 | | 0400 - Supplies and Materials | 600 | |
| - | - | - | 1,000 | | Total Function 3501: | 1,000 | |
| 499 | - | 10,841 | 42,838 | | Total Function 3000: | 18,570 | |
| | | | | | 4000 - Facilities Acquisition and Construction | | |
| | | | | | <u>4150 - Bldg Acquis-Constr-Improv</u> | | |
| - | - | - | 10,000 | | 0500 - Capital Outlay | 10,000 | |

Continue on Next Page

Continued from Previous Page

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 271 - Miscellaneous Grants & Donations | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 2,629 | 2,629 | 2,629 | - | | 0800 - Other Uses of Funds | - | |
| 200,251 | 229,416 | 171,237 | 282,583 | | Total Requirements: | 155,078 | |
| - | - | - | - | | Total Fund 271: | - | |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 272 – High Desert Education Service District Grants

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 272 - HDESD | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 4,478 | 9,284 | 3,967 | 7,343 | | 1000 - Revenue from Local Sources | 7,172 | |
| 78,150 | 86,464 | 8,349 | 1,701 | | 3000 - Revenue From State Sources | - | |
| 3,124 | 2,361 | 10,704 | 8,966 | | 4000 - Revenue From Federal Sources | 5,168 | |
| 85,752 | 98,109 | 23,020 | 18,010 | | Total Function 0000: | 12,340 | |
| 85,752 | 98,109 | 23,020 | 18,010 | | Total Resources: | 12,340 | |
| | | | | | Requirements | | |
| | | | | | <u>1000 - Instruction</u> | | |
| | | | | | <u>1111 - Elementary Instruction</u> | | |
| - | - | - | 1,000 | | 0100 - Salaries | 1,000 | |
| - | - | - | 324 | | 0200 - Associated Payroll Costs | 293 | |
| - | - | - | 1,324 | | Total Function 1111: | 1,293 | |
| | | | | | <u>1131 - High School Programs</u> | | |
| - | - | 4,590 | 3,676 | | 0400 - Supplies and Materials | - | |
| | | | | | <u>1221 - Learning Center - Structured and Intensive</u> | | |
| 3,965 | 8,017 | 3,012 | 4,550 | | 0100 - Salaries | 4,550 | |
| 514 | 1,267 | 299 | 1,469 | | 0200 - Associated Payroll Costs | 1,329 | |
| 4,478 | 9,284 | 3,311 | 6,019 | | Total Function 1221: | 5,879 | |
| 4,478 | 9,284 | 7,901 | 11,019 | | Total Function 1000: | 7,172 | |
| | | | | | <u>2000 - Support Services</u> | | |
| | | | | | <u>2211 - Improvement of Instruction Services</u> | | |
| 57,726 | 40,597 | - | - | | 0100 - Salaries | - | |
| 10,560 | 19,107 | - | - | | 0200 - Associated Payroll Costs | - | |
| 68,286 | 59,705 | - | - | | Total Function 2211: | - | |
| | | | | | <u>2240 - Instructional Staff Develop</u> | | |
| 9,385 | 12,204 | 5,313 | 4,000 | | 0100 - Salaries | 4,000 | |
| 1,784 | 2,116 | 1,457 | 1,290 | | 0200 - Associated Payroll Costs | 1,168 | |
| 843 | 1,867 | 220 | 1,701 | | 0300 - Purchased Services | - | |
| 976 | 9,516 | 8,129 | - | | 0400 - Supplies and Materials | - | |
| 12,988 | 25,703 | 15,119 | 6,991 | | Total Function 2240: | 5,168 | |
| | | | | | <u>2690 - Other Support Services</u> | | |
| - | 3,417 | - | - | | 0600 - Other Objects | - | |
| 81,274 | 88,825 | 15,119 | 6,991 | | Total Function 2000: | 5,168 | |
| 85,752 | 98,109 | 23,020 | 18,010 | | Total Requirements: | 12,340 | |
| - | - | - | - | | Total Fund 272: | - | |



Fund 273 – On-Site Childcare

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 273 - On-Site Child Care | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | 0000 - General Function | | |
| 52,224 | 46,857 | 33,398 | 37,536 | | 1000 - Revenue from Local Sources | - | |
| 7,114 | 8,933 | - | 5,000 | | 3000 - Revenue From State Sources | - | |
| 938 | 4,622 | - | 3,000 | | 4000 - Revenue From Federal Sources | - | |
| 110,684 | 83,136 | 91,040 | 113,830 | | 5000 - Other Sources | 155,692 | |
| 170,959 | 143,548 | 124,439 | 159,366 | | Total Function 0000: | 155,692 | |
| 170,959 | 143,548 | 124,439 | 159,366 | | Total Resources: | 155,692 | |
| | | | | | Requirements | | |
| | | | | | 1000 - Instruction | | |
| | | | | | 1292 - Teen Parent Instruct Prog | | |
| - | - | 31,517 | 44,230 | 1.00 | 0100 - Salaries | 47,956 | 1.00 |
| - | - | 24,482 | 33,478 | | 0200 - Associated Payroll Costs | 34,996 | |
| - | - | 55,999 | 77,708 | 1.00 | Total Function 1292: | 82,952 | 1.00 |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | 3501 - Child Care Provider Services | | |
| 66,791 | 83,809 | 37,192 | 44,978 | 1.47 | 0100 - Salaries | 33,396 | 1.25 |
| 41,860 | 54,426 | 29,387 | 33,737 | | 0200 - Associated Payroll Costs | 34,419 | |
| 1,291 | 1,554 | 1,861 | 2,518 | | 0400 - Supplies and Materials | 4,500 | |
| 310 | - | - | 425 | | 0600 - Other Objects | 425 | |
| 110,252 | 139,789 | 68,440 | 81,658 | 1.47 | Total Function 3501: | 72,740 | 1.25 |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | 7000 - Unapprop End Fund Balance | | |
| 60,707 | 3,758 | - | - | | 0800 - Other Uses of Funds | - | |
| 170,959 | 143,548 | 124,439 | 159,366 | 2.47 | Total Requirements: | 155,692 | 2.25 |
| - | - | - | - | 2.47 | Total Fund 273: | - | 2.25 |



Fund 274 – Activity Bus

Originally established as the Johnson O'Malley Fund, this fund was renamed to the Activity Bus Fund beginning July 1, 2016. The purpose of this fund is to provide transportation for Native American Students living in Warm Springs to be able to equally participate in educational and extracurricular activities. The 2021-22 reflects a budget transfer of \$10,000 from the General Fund.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 274 - Activity Bus | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 2,500 | 2,500 | 2,500 | 2,500 | | 1000 - Revenue from Local Sources | - | |
| 6,428 | 5,670 | 3,235 | 10,000 | | 5000 - Other Sources | 10,000 | |
| 8,928 | 8,170 | 5,735 | 12,500 | | Total Function 0000: | 10,000 | |
| 8,928 | 8,170 | 5,735 | 12,500 | | Total Resources: | 10,000 | |
| | | | | | Requirements | | |
| | | | | | 2000 - Support Services | | |
| | | | | | <u>2552 - Vehicle Operation Services</u> | | |
| 8,928 | 8,170 | 5,735 | 12,500 | | 0300 - Purchased Services | 10,000 | |
| 8,928 | 8,170 | 5,735 | 12,500 | | Total Requirements: | 10,000 | |
| - | - | - | - | | Total Fund 274: | - | |



Fund 299 – Child Nutrition

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 299 - Child Nutrition | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 31,742 | 16,218 | 11,462 | 16,225 | | 1000 - Revenue from Local Sources | 12,725 | |
| 18,047 | 18,924 | 18,447 | 19,100 | | 3000 - Revenue From State Sources | 19,100 | |
| 2,162,652 | 2,011,734 | 1,904,811 | 2,118,110 | | 4000 - Revenue From Federal Sources | 2,093,385 | |
| 222,888 | 215,880 | 422,726 | 283,517 | | 5000 - Other Sources | 365,377 | |
| 2,435,328 | 2,262,756 | 2,357,445 | 2,436,952 | | Total Function 0000: | 2,490,587 | |
| 2,435,328 | 2,262,756 | 2,357,445 | 2,436,952 | | Total Resources: | 2,490,587 | |
| | | | | | Requirements | | |
| | | | | | 3000 - Enterprise and Community Services | | |
| | | | | | <u>3100 - Food Services</u> | | |
| 674,913 | 630,556 | 682,402 | 715,354 | 22.77 | 0100 - Salaries | 740,707 | 22.99 |
| 529,875 | 511,768 | 561,411 | 643,629 | | 0200 - Associated Payroll Costs | 657,014 | |
| 22,999 | 25,419 | 32,535 | 24,095 | | 0300 - Purchased Services | 22,695 | |
| 1,051,655 | 1,009,105 | 916,093 | 1,052,274 | | 0400 - Supplies and Materials | 1,068,571 | |
| 1,737 | 2,173 | 1,869 | 1,600 | | 0600 - Other Objects | 1,600 | |
| 2,281,179 | 2,179,021 | 2,194,310 | 2,436,952 | 22.77 | Total Function 3100: | 2,490,587 | 22.99 |
| | | | | | 7000 - Unappropriated Ending Fund Balance | | |
| | | | | | <u>7000 - Unappropriated End Fund Balance</u> | | |
| 154,150 | 83,735 | 163,135 | - | | 0800 - Other Uses of Funds | - | |
| 2,435,328 | 2,262,756 | 2,357,445 | 2,436,952 | 22.77 | Total Requirements: | 2,490,587 | 22.99 |
| - | - | - | - | 22.77 | Total Fund 299: | - | 22.99 |

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Debt Service Funds

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

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JEFFERSON COUNTY SCHOOL DISTRICT 509J
DEBT SERVICE FUNDS PROPOSED BUDGET
FYE JUNE 30, 2022

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| RESOURCES | | | | | |
| Local sources | 2,518,499 | 2,779,753 | 2,829,258 | 3,136,100 | 3,168,300 |
| Intermediate sources | - | - | - | - | - |
| State sources | - | - | - | - | - |
| Federal sources | - | - | - | - | - |
| Total Resources | 2,518,499 | 2,779,753 | 2,829,258 | 3,136,100 | 3,168,300 |
| REQUIREMENTS | | | | | |
| Instruction | - | - | - | - | - |
| Support services | - | - | - | - | - |
| Enterprise and community services | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - |
| Debt Service | 3,849,121 | 3,961,068 | 4,078,221 | 4,499,807 | 4,627,807 |
| Contingency | - | - | - | - | - |
| Total Requirements | 3,849,121 | 3,961,068 | 4,078,221 | 4,499,807 | 4,627,807 |
| RESOURCES OVER (UNDER) REQUIREMENTS | (1,330,622) | (1,181,315) | (1,248,963) | (1,363,707) | (1,459,507) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 1,142,565 | 1,187,997 | 1,246,870 | 1,363,707 | 1,396,507 |
| Lump Sum Payment to PERS | - | - | - | - | (32,110,000) |
| Bond Issuance Costs | - | - | (229,048) | - | - |
| Bonds and premium on proceeds | - | - | 24,680,000 | - | 32,110,000 |
| Payments to bond escrow agent | - | - | (24,446,163) | - | - |
| Total Other Financing Sources (Uses) | 1,142,565 | 1,187,997 | 1,251,659 | 1,363,707 | 1,396,507 |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | (188,057) | 6,682 | 2,696 | - | (63,000) |
| FUND BALANCE, JULY 1 | 218,793 | 30,735 | 37,417 | - | 63,000 |
| FUND BALANCE, JUNE 30 | 30,735 | 37,417 | 40,113 | - | - |



Fund 303 – 2002 OSBA PERS Bond Issue Debt Fund

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

The District has budgeted a placeholder of \$32,110,000 for the potential issue of PERS bonds and subsequent lump sum payment to a PERS side account for 2021-22.

Debt Service - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 303 - 2002 OSBA PERS Bond Issue Debt Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 10,657 | 15,895 | 13,154 | 9,000 | | 1000 - Revenue from Local Sources | 4,000 | |
| 1,148,729 | 1,204,818 | 1,270,071 | 1,363,707 | | 5000 - Other Sources | 33,519,507 | |
| 1,159,386 | 1,220,713 | 1,283,225 | 1,372,707 | | Total Function 0000: | 33,523,507 | |
| 1,159,386 | 1,220,713 | 1,283,225 | 1,372,707 | | Total Resources: | 33,523,507 | |
| | | | | | Requirements | | |
| | | | | | 5000 - Other Uses | | |
| | | | | | <u>5110 - Long-Term Debt Service</u> | | |
| 1,142,565 | 1,197,512 | 1,262,495 | 1,372,707 | | 0600 - Other Objects | 1,413,507 | |
| - | - | - | - | | <u>5400 - Lump Sum Payment to PERS</u> | | |
| | | | | | 0600 - Other Objects | 32,110,000 | |
| | | | | | 7000 - Unappropriated Ending Fund Balance | | |
| | | | | | <u>7000 - Unappropriated End Fund Balance</u> | | |
| 16,821 | 23,201 | 20,730 | - | | 0800 - Other Uses of Funds | - | |
| 1,159,386 | 1,220,713 | 1,283,225 | 1,372,707 | | Total Requirements: | 33,523,507 | |
| - | - | - | - | | Total Fund 303: | - | |



Fund 304 – 2013 GO Bond Issue Debt Fund

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

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

Debt Service - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 304 - 2013 GO Bond Issue Debt Fund | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| 2,507,842 | 2,763,857 | 2,816,104 | 3,127,100 | | 1000 - Revenue from Local Sources | 3,164,300 | |
| 212,629 | 13,914 | 24,694,216 | - | | 5000 - Other Sources | 50,000 | |
| 2,720,471 | 2,777,772 | 27,510,320 | 3,127,100 | | Total Function 0000: | 3,214,300 | |
| 2,720,471 | 2,777,772 | 27,510,320 | 3,127,100 | | Total Resources: | 3,214,300 | |
| | | | | | Requirements | | |
| | | | | | 5000 - Other Uses | | |
| | | | | | <u>5110 - Long-Term Debt Service</u> | | |
| 2,706,556 | 2,763,556 | 27,490,937 | 3,127,100 | | 0600 - Other Objects | 3,214,300 | |
| | | | | | 7000 - Unapprop Ending Fund Balance | | |
| | | | | | <u>7000 - Unapprop End Fund Balance</u> | | |
| 13,914 | 14,216 | 19,383 | - | | 0800 - Other Uses of Funds | - | |
| 2,720,471 | 2,777,772 | 27,510,320 | 3,127,100 | | Total Requirements: | 3,214,300 | |
| - | - | - | - | | Total Fund 304: | - | |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
DEBT SERVICE SCHEDULE
FYE JUNE 30, 2022

| Year of Maturity | PERS UAL Bonding | | | General Obligation Bonding | | General Obligation Bonding | |
|---------------------|---------------------------------|---------------------|---------------------|--------------------------------------|-------------------|------------------------------|---------------------|
| | OSBA Limited Tax Pension | | | General Obligation Bonds, | | General Obligation | |
| | Refund Obligations, Series 2002 | | | Series 2013 & 2013B | | Refunding Bonds, Series 2020 | |
| | Issue Date: October 31, 2002 | | | Issue Date: May 23 and July 23, 2013 | | Issue Date: March 20, 2020 | |
| | Total | Principal | Interest | Principal | Interest | Principal | Interest |
| 2021-22 | 4,627,801 | 945,000 | 468,507 | 1,795,000 | 135,200 | 840,000 | 444,094 |
| 2022-23 | 3,701,973 | 1,065,000 | 416,721 | 1,445,000 | 57,800 | 285,000 | 432,451 |
| 2023-24 | 3,811,611 | 1,195,000 | 358,252 | | | 1,830,000 | 428,359 |
| 2024-25 | 3,948,004 | 1,340,000 | 291,930 | | | 1,915,000 | 401,074 |
| 2025-26 | 4,073,166 | 1,490,000 | 217,560 | | | 1,995,000 | 370,606 |
| 2026-27 | 4,206,835 | 1,655,000 | 134,865 | | | 2,080,000 | 336,970 |
| 2027-28 | 3,287,834 | 775,000 | 43,013 | | | 2,170,000 | 299,821 |
| 2028-29 | 2,524,264 | | | | | 2,265,000 | 259,264 |
| 2029-30 | 2,584,666 | | | | | 2,370,000 | 214,666 |
| 2030-31 | 2,636,816 | | | | | 2,470,000 | 166,816 |
| 2031-32 | 2,700,218 | | | | | 2,585,000 | 115,218 |
| 2032-33 | 2,760,183 | | | | | 2,700,000 | 60,183 |
| | <u>\$ 40,863,371</u> | <u>\$ 8,465,000</u> | <u>\$ 1,930,848</u> | <u>\$ 3,240,000</u> | <u>\$ 193,001</u> | <u>\$ 23,505,000</u> | <u>\$ 3,529,522</u> |

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Capital Project Funds

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

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JEFFERSON COUNTY SCHOOL DISTRICT 509J
CAPITAL PROJECT FUNDS PROPOSED BUDGET
FYE JUNE 30, 2022

| | ACTUALS 2017-18 | ACTUALS 2018-19 | ACTUALS 2019-20 | ADOPTED 2020-21 | PROPOSED 2021-22 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| RESOURCES | | | | | |
| Local sources | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - |
| State sources | - | - | 127,648 | 1,700,000 | 1,665,979 |
| Federal sources | - | - | - | - | - |
| Total Resources | - | - | 127,648 | 1,700,000 | 1,665,979 |
| REQUIREMENTS | | | | | |
| Instruction | - | - | - | - | - |
| Support Services | - | - | - | - | - |
| Enterprise and Community Services | - | - | - | - | - |
| Facilities Acquisition and Constuction | - | - | 127,648 | 1,700,000 | 1,665,979 |
| Capital Outlay | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Contingency | - | - | - | - | - |
| Total Requirements | - | - | 127,648 | 1,700,000 | 1,665,979 |
| RESOURCES OVER (UNDER) REQUIREMENTS | - | - | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | - | - | - | - | - |
| Operating transfers out | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - |
| RESOURCES & Other sources OVER (UNDER) REQUIREMENTS & OTHER USES | - | - | - | - | - |
| FUND BALANCE, JULY 1 | - | - | - | - | - |
| FUND BALANCE, JUNE 30 | - | - | - | - | - |



Fund 40I- Capital Projects (Other Financing Sources)

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

Capital Projects - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

| 2017/18 Actuals | 2018/19 Actuals | 2019/20 Actuals | 2020/21 Adopted | 2020/21 FTE | 401 - Capital Projects (Other Financing) | 2021/22 Proposed | 2021/22 FTE |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|
| | | | | | Resources | | |
| | | | | | <u>0000 - General Function</u> | | |
| - | - | 127,648 | 1,700,000 | | 3000 - Revenue From State Sources | 1,665,979 | |
| - | - | 127,648 | 1,700,000 | | Total Resources: | 1,665,979 | |
| | | | | | Requirements | | |
| | | | | | 4000 - Facilities Acquisition and Construction | | |
| | | | | | <u>4150 - Bldg Acquis-Constr-Improv</u> | | |
| - | - | 127,648 | 1,700,000 | | 0500 - Capital Outlay | 1,665,979 | |
| - | - | 127,648 | 1,700,000 | | Total Requirements: | 1,665,979 | |
| - | - | - | - | | Total Fund 401: | - | |





INFORMATIONAL SECTION

The informational section includes detailed historical projected personnel resource allocations, property tax information and other performance measures used by the District.

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ABOUT THE SCHOOL ALLOCATION GUIDELINES

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

INTRODUCTION

Each fiscal year as directed by the Board, the Jefferson County School District 509J (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, 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) | \$175 |
| Middle (6-8) | \$225 |
| High (9-12) | \$235 |

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

Library Per Pupil Allocation:

School libraries are strongly integrated into the learning fabric of the school, which contribute to student learning outcomes, therefore, a budget allocation of \$15 per student to ensure currency and vitality of the information base will be provided on a yearly basis.

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 | 5.73 | 1.72 | 2.66 |
| Bus Only (Internal) | N/A | 0.41 | 1.33 |
| SUV | 0.56 | 0.17 | 0.56 |

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

Grade K-5

| Grades | Target Class Size | Minimum Class Size | Maximum Class Size |
|--------|-------------------|--------------------|--------------------|
| K-2 | 22 | 18 | 25 |
| 1-2 | 25 | 20 | 29 |
| 3-5 | 30 | 26 | 34 |

Grade 6-8

In middle grades, the number of teachers allocated is based on the estimated number of sections needed per grade level using a maximum size of 32. Additional FTE is added to cover instructional periods and teacher planning periods for each teacher. Each section requires 1.16 FTE because there are 7 periods for students and teachers only teach 6 periods.

$$\text{Formula: } \frac{\text{Student Enrollment}}{32} \times 1.16$$

Grade 9-12

In high grades, the number of teachers allocated is based on the estimated number of sections needed per grade level using a maximum size of 34. Additional FTE is added to cover instructional periods and teacher planning periods for each teacher. Each section requires 1.16 FTE because there are 7 periods for students and teachers only teach 6 periods.

$$\text{Formula: } \frac{\text{Student Enrollment}}{34} \times 1.16$$

Alternative Programs

Online Learning

A minimum of four teachers will be allocated for an online district learning model to support an alternative option for K-12 students. Additional core teaching staff will be allocated to support this model when enrollment exceeds the following ratios:

| Grades | Target Class Size |
|--------|-------------------|
| K-5 | 40 |
| 6-8 | 50 |
| 9-12 | 100 |

Grade 9-12 Onsite Alternative

An alternative school promotes individualized instruction; therefore, the student to teacher ratio will be 12 students to 1 teacher.



ELEMENTARY SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

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

School Support Staff Position Allocation

| Position | Enrollment/Allocation |
|----------------------------------|--|
| Counselor | 250 – 450 = 1.00 450 – 649 = 1.50 Over 650 = 2.00 |
| Music Teacher | 1 per school |
| Physical Education Teacher | 1 per school |
| Education Assistant – General | Hours per enrolled student in: K-2 = .075 3-5 = .0625 |
| Education Assistant – Class Size | Hours per enrolled student over funding ratio: K-2 = .75 3-5 = .625 |
| Media Specialist | Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours |



Special Program Staff Position Allocation (Non-Flexible Positions)

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

K-8 SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

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

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



School Support Staff Position Allocation

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

Special Program Staff Position Allocation (Non-Flexible Positions)

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



MIDDLE SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

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

School Support Staff Position Allocation

| Position | Enrollment/Allocation |
|-------------------------------------|--|
| Counselor | 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 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. |



HIGH SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

| Position | Enrollment/Allocation |
|----------------------------------|---|
| Principal | 1 per school |
| Assistant Principal (Activities) | 1 per school |
| Assistant Principal (Athletics) | 1 per school |
| Office Manager (Supervisory) | 1 per school (230 days) enrollment > 550 |
| Other Secretarial Support | 100 – 399 = 0.50 399 – 449 = 1.00 450 – 574 = 2.00 Over 575 = 3.00 |

School Support Staff Position Allocation

| Position | Enrollment/Allocation |
|-------------------------------------|--|
| Counselor | 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 | 1 per school (8 hours) |

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. |



ALTERNATIVE SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

| Position | Enrollment/Allocation |
|-----------------------------------|---|
| Principal of Alternative Programs | 1 |
| Assistant Principal | 1 |
| Secretary II (Head Secretary) | 1 per school (8 hours) |
| Other Secretarial Support | 100 – 399 = 0.50 399 – 574 = 1.00 Over 575 = 2.00 |

School Support Staff Position Allocation

| Position | Enrollment/Allocation |
|---------------------------------------|--|
| Counselor | 1 for onsite program 1 for every 300 students for online program (rounded to the nearest quarter) |
| Extended Core/Other Teacher Support | 1 for every 10 teachers (rounded to the nearest quarter) for online program |
| Education Assistant – General | Hours per enrolled student in: K-2 = .075 3-5 = .0625 9-12 = .025 |
| Education Assistant – Credit Recovery | 1 per school (8 hours) |
| Media Specialist | Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours |
| School to Careers | 1 per high school (8 hours) |

Special Program Staff Position Allocation (Non-Flexible Positions)

| Position | Enrollment/Allocation |
|---------------------------|--|
| English Language Teachers | 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' 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: \$31,500 |
| Warm Springs K-8 Academy | 1.40 FTE (17.5 stipends) 0.08 FTE Athletic Director (1 stipend) Discretionary budget: \$31,500 |
| Madras High School | 2.44 FTE (30.5 stipends) Discretionary budget: \$169,000 |



ACTIVITIES POSITON ALLOCATIONS

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

| School | Allocation |
|--------------------------------|--|
| Jefferson County Middle School | 0.08 FTE Band 0.08 FTE National Honor Society 0.08 FTE Science Fair 0.08 FTE Yearbook |
| Warm Springs K-8 Academy | 0.08 FTE Band 0.08 FTE National Honor Society 0.08 FTE Science Fair 0.08 FTE Yearbook |
| Madras High School | 0.08 FTE Activities Director 0.08 FTE Art 0.08 FTE Band 0.08 FTE Class Freshman 0.08 FTE Class Sophomore 0.08 FTE Class Junior 0.08 FTE Class Senior 0.08 FTE Culture Enrichment 0.08 FTE Drama 0.08 FTE FBLA 0.08 FTE Graphic Arts Club 0.16 FTE JROTC 0.16 FTE Link Crew 0.08 FTE National Honor Society 0.16 FTE Pep Club 0.08 FTE Skills USA 0.08 FTE Yearbook |



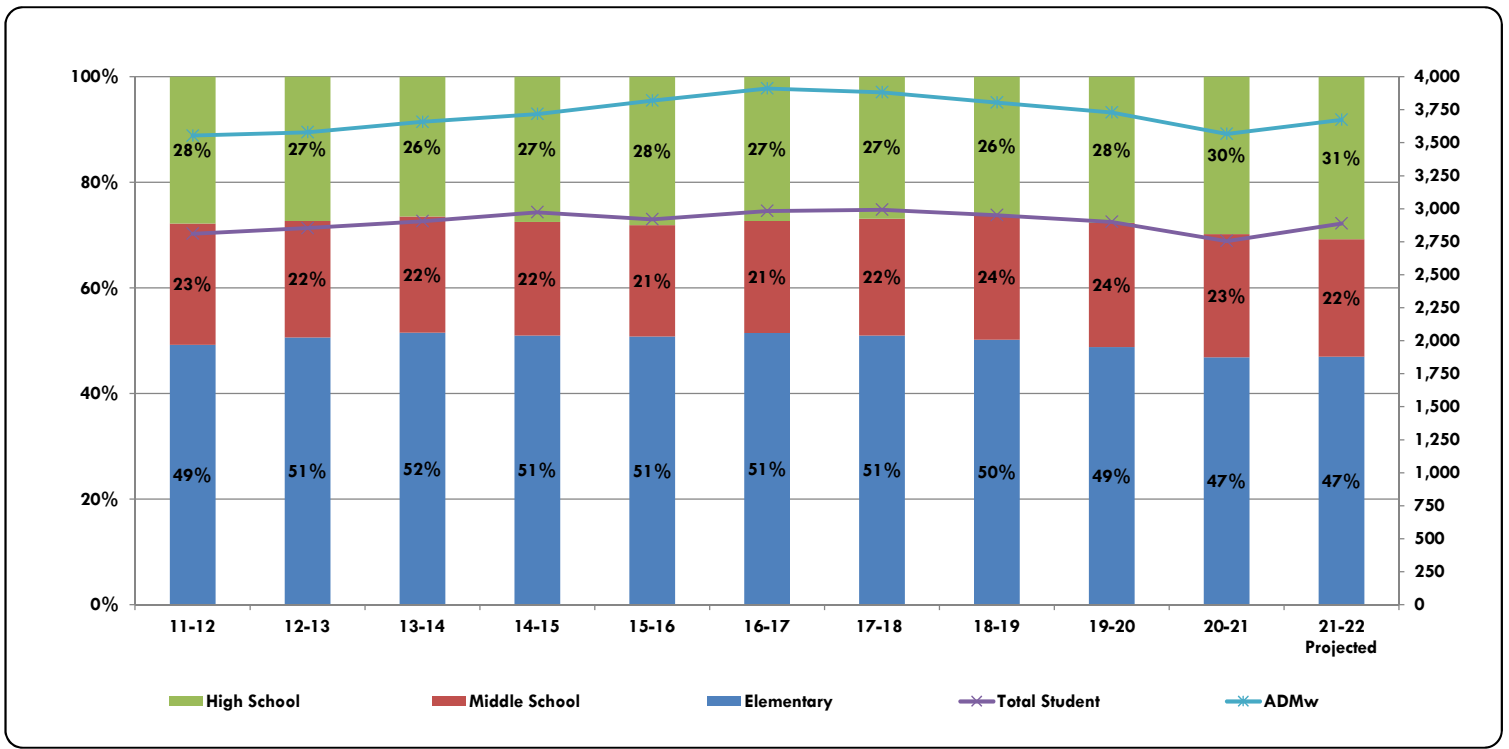
EXTENDED DAYS ALLOCATIONS

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

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JEFFERSON COUNTY SCHOOL DISTRICT 509J
STUDENT ENROLLMENT TREND AS OF OCTOBER 1, 2020
FYE JUNE 30, 2022



| ENROLLMENT | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 Projected |
|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|
| Elementary | 1,384 | 1,445 | 1,497 | 1,516 | 1,483 | 1,536 | 1,525 | 1,481 | 1,415 | 1,291 | 1,356 |
| Middle School | 644 | 628 | 639 | 640 | 615 | 632 | 663 | 697 | 682 | 642 | 643 |
| High School | 782 | 780 | 769 | 817 | 821 | 815 | 804 | 773 | 803 | 821 | 888 |
| Total | 2,810 | 2,853 | 2,905 | 2,973 | 2,919 | 2,983 | 2,992 | 2,951 | 2,900 | 2,754 | 2,887 |
| ADMw | 3,553 | 3,579 | 3,658 | 3,717 | 3,819 | 3,911 | 3,881 | 3,805 | 3,730 | 3,566 | 3,673 |

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADMINSTRATOR, CERTIFIED AND EXTRA DUTIES STAFFING ALLOCATION (FTE)
2021-2022

| GENERAL FUND, SIA, CARES, HHS (Measure 98) | | | | | | | | | | | | | | | | |
|--|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| | | | | | | | | | | | | | | | | |
| | Buff | | | | Madras | | | | Metolius | | | | Big Muddy K-8 | | | |
| Enrollment | 302 | 319 | 253 | | 335 | 385 | 263 | | 260 | 284 | 236 | | 11 | 15 | 10 | |
| Position | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 | - | - | - | - |
| Athletic Director | 0.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Activities Director | 0.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Counselor/Dean | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 | 1.00 | 2.50 | 1.50 | 1.00 | 1.00 | 2.00 | 1.00 | - | - | - | - |
| Classroom Teachers | 13.00 | 13.00 | 15.00 | 13.00 | 14.00 | 13.00 | 17.00 | 13.00 | 12.00 | 12.00 | 12.00 | 12.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| Other Support* | 2.00 | 2.00 | 3.00 | 2.00 | 2.00 | 2.00 | 3.25 | 2.25 | 2.00 | 2.00 | 3.00 | 2.00 | - | - | - | - |
| ELL Support | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.75 | 1.00 | 1.00 | 1.00 | - | - | - | - |
| Extra Days/Duties | 0.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Allocation | 17.75 | 18.00 | 22.00 | 18.00 | 19.00 | 18.00 | 24.75 | 18.75 | 16.75 | 18.00 | 19.00 | 17.00 | 1.00 | 1.00 | 2.00 | 2.00 |

Increase/(Decrease)
Proposed FY21-22 over
FY20-21 Actual

-

(0.75)

1.00

(1.00)

* Music and Physical Education Teachers at Elementary grades

| SPECIAL REVENUES FUND | | | | | | | | | | | | | | | | |
|-----------------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| | | | | | | | | | | | | | | | | |
| | Buff | | | | Madras | | | | Metolius | | | | Big Muddy K-8 | | | |
| Position | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| Counselors/Dean | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - |
| Classroom Teachers | N/A | - | - | 1.00 | N/A | - | - | 2.00 | N/A | - | - | - | N/A | - | - | - |
| Other Support | N/A | 1.00 | 1.00 | 1.00 | N/A | 1.40 | 1.25 | 1.25 | N/A | 1.00 | 1.00 | 1.00 | N/A | - | - | - |
| Extra Days/Duties | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - |
| Total Allocation | - | 1.00 | 1.00 | 2.00 | - | 1.40 | 1.25 | 3.25 | - | 1.00 | 1.00 | 1.00 | - | - | - | - |

Increase/(Decrease)
Proposed FY21-22 over
FY20-21 Actual

(1.00)

(1.85)

-

-

| SPECIAL EDUCATION | | | | | | | | | | | | | | | | | |
|-------------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|--|
| | | | | | | | | | | | | | | | | | |
| | Buff | | | | | Madras | | | | Metolius | | | | Big Muddy K-8 | | | |
| Position | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | |
| SPED - Certified | N/A | 3.00 | 2.00 | 2.00 | N/A | 3.00 | 3.00 | 3.00 | N/A | 2.00 | 2.00 | 2.00 | N/A | - | - | - | |
| Total Allocation | - | 3.00 | 2.00 | 2.00 | - | 3.00 | 3.00 | 3.00 | - | 2.00 | 2.00 | 2.00 | - | - | - | - | |

Increase/(Decrease)
Proposed FY21-22 over
FY20-21 Actual

1.00

-

-

-

Total Increase/(Decrease)
Proposed FY21-22 over
FY20-21 Actual

-

(2.60)

1.00

(1.00)

| GENERAL FUND, SIA, CARES, HHS (Measure 98) | | | | | | | | | | | | | | | | | | | |
|--|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| WS K-8 | | | | JCMS | | | | BHS | | | | MHS | | | | CASA Online | | | |
| 573 | 589 | 456 | | 450 | 465 | 355 | | 100 | 117 | 85 | | 757 | 717 | 525 | | 99 | 0 | 571 | |
| Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 3.00 | 3.00 | 3.00 | 2.00 | 1.00 | 1.00 | - | - |
| 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | - | - | - | - | - | - | - | 0.68 | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | 0.08 | 0.08 | 0.08 | - | - | - | - |
| 1.50 | 1.00 | 2.00 | 1.00 | 1.50 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 3.00 | 2.50 | 2.00 | 2.00 | 2.00 | 0.25 | 0.25 | - | 1.00 |
| 24.25 | 25.50 | 27.50 | 26.50 | 17.00 | 19.50 | 20.50 | 18.50 | 8.00 | 8.00 | 5.50 | 4.50 | 26.75 | 29.00 | 30.50 | 28.00 | 4.00 | 4.00 | - | 10.00 |
| 2.75 | 2.00 | 3.00 | 1.00 | 1.50 | - | - | - | - | - | - | - | 2.75 | 1.00 | 0.50 | 1.00 | 0.50 | 0.50 | - | - |
| 3.75 | 5.00 | 4.00 | 4.00 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.25 | 0.25 | 1.00 | 1.00 | 1.00 | 1.00 | 0.25 | 0.25 | - | - |
| 1.77 | 1.77 | 1.77 | 1.77 | 1.77 | 1.93 | 1.85 | 1.85 | 0.06 | 0.06 | 0.06 | 0.06 | 4.51 | 4.51 | 4.51 | 4.58 | - | - | - | - |
| 37.10 | 38.35 | 41.35 | 37.35 | 24.35 | 25.01 | 25.93 | 23.93 | 10.56 | 10.56 | 8.81 | 8.81 | 40.51 | 40.59 | 41.59 | 39.34 | 6.00 | 6.00 | - | 11.00 |

1.00 1.08 1.75 1.25 (5.00) (0.68)

| SPECIAL REVENUES FUND | | | | | | | | | | | | | | | | | | | |
|-----------------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| WS K-8 | | | | JCMS | | | | BHS | | | | MHS | | | | CASA Online | | | |
| Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| N/A | 2.00 | 2.00 | 2.00 | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - |
| N/A | 0.50 | 1.50 | 1.50 | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - |
| N/A | 8.00 | 10.00 | 9.00 | N/A | 1.00 | 1.00 | 1.00 | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - |
| N/A | 0.32 | 0.32 | 0.32 | N/A | 0.08 | 0.08 | 0.08 | N/A | - | - | - | N/A | 0.16 | 0.16 | 0.16 | N/A | - | - | - |
| - | 10.82 | 13.82 | 12.82 | - | 1.08 | 1.08 | 1.08 | - | - | - | - | - | 0.16 | 0.16 | 0.16 | - | - | - | - |

(2.00) - - - - (4.85)

| SPECIAL EDUCATION | | | | | | | | | | | | | | | | | | | |
|-------------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| WS K-8 | | | | JCMS | | | | BHS | | | | MHS | | | | CASA Online | | | |
| Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| N/A | 6.00 | 6.00 | 6.00 | N/A | 3.00 | 3.00 | 3.00 | N/A | 1.00 | 1.00 | 1.00 | N/A | 5.00 | 5.00 | 5.00 | N/A | - | - | 1.00 |
| - | 6.00 | 6.00 | 6.00 | - | 3.00 | 3.00 | 3.00 | - | 1.00 | 1.00 | 1.00 | - | 5.00 | 5.00 | 5.00 | - | - | - | 1.00 |

- - - - (1.00) -

(1.00) 1.08 1.75 1.25 (6.00) (5.53)

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
CLASSIFIED STAFFING ALLOCATION (HOURS)
2021-2022

| GENERAL FUND, SIA, CARES, HHS (Measure 98) | | | | | | | | | | | | | | | | |
|--|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| | | | | | | | | | | | | | | | | |
| Position | Buff | | | | Madras | | | | Metolius | | | | Big Muddy K-8 | | | |
| Enrollment | 302 | 319 | 253 | | 335 | 385 | 263 | | 260 | 284 | 236 | | 11 | 15 | 10 | |
| Position | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| Office Manager/Head Secretary | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | - | - | - | - |
| Other Secretarial Support | 4.00 | - | - | - | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - | - | - | - | - | - | - |
| Media Specialist | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | - | - | - | - |
| Career & College Readiness | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EA General Support | 20.75 | 24.75 | 38.00 | 30.75 | 23.00 | 23.00 | 26.50 | 28.00 | 17.75 | 20.00 | 31.00 | 25.25 | 5.75 | 5.75 | - | - |
| EA ELL Support | 5.25 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 5.25 | 7.00 | 12.75 | 12.75 | - | - | - | - |
| EA Class Size Support | 3.75 | 3.75 | - | 1.50 | 1.50 | 1.50 | 1.50 | - | 2.25 | 2.25 | 1.50 | 1.50 | - | - | - | - |
| EA General Support - 9s | - | - | - | - | - | 0.50 | - | - | - | 2.25 | - | - | - | - | - | - |
| Total Allocation | 49.75 | 51.50 | 61.00 | 55.25 | 51.50 | 52.00 | 55.00 | 55.00 | 45.25 | 47.50 | 61.25 | 55.50 | 5.75 | 5.75 | - | - |

Increase/(Decrease)
Proposed FY21-22 over
FY20-21 Actual

x x x x

(3.75) (3.00) (8.00) 5.75

| SPECIAL REVENUES FUND | | | | | | | | | | | | | | | | |
|-----------------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| | | | | | | | | | | | | | | | | |
| Position | Buff | | | | Madras | | | | Metolius | | | | Big Muddy | | | |
| Position | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| EA General Support | N/A | - | - | - | N/A | - | 3.25 | 3.25 | N/A | - | - | - | N/A | - | - | - |
| EA Childcare | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - |
| Liaison | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - |
| Total Allocation | N/A | 0.00 | 0.00 | 0.00 | N/A | 0.00 | 3.25 | 3.25 | N/A | 0.00 | 0.00 | 0.00 | N/A | - | - | - |

Increase/(Decrease)
Proposed FY21-22 over
FY20-21 Actual

- (3.25) - -

| SPECIAL EDUCATION | | | | | | | | | | | | | | | | |
|-----------------------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| | | | | | | | | | | | | | | | | |
| | Buff | | | | Madras | | | | Metolius | | | | Big Muddy K-8 | | | |
| Position | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| SPED - General Fund | N/A | 71.50 | 71.50 | 71.50 | N/A | 73.50 | 73.50 | 73.50 | N/A | 43.50 | 43.50 | 43.50 | N/A | - | - | - |
| SPED - Special Revenue Fund | N/A | - | - | - | N/A | - | - | - | N/A | 12.75 | 12.75 | 12.75 | N/A | - | - | - |
| Total Allocation | N/A | 71.50 | 71.50 | 71.50 | N/A | 73.50 | 73.50 | 73.50 | N/A | 56.25 | 56.25 | 56.25 | N/A | - | - | - |

Increase/(Decrease)
Proposed FY21-22 over
FY20-21 Actual

- - -

| SUPPORT SERVICES | | | | | | | | | | | | | | | | |
|----------------------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| | | | | | | | | | | | | | | | | |
| | Buff | | | | Madras | | | | Metolius | | | | Big Muddy K-8 | | | |
| Position | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| Classified - Custodian | N/A | 24.00 | 24.00 | 24.00 | N/A | 24.00 | 24.00 | 24.00 | N/A | 16.00 | 16.00 | 16.00 | N/A | - | - | - |
| Classified - Food Services | N/A | 16.00 | 13.75 | 13.75 | N/A | 16.00 | 16.00 | 16.00 | N/A | 16.00 | 16.00 | 16.00 | N/A | - | - | - |
| Total Allocation | N/A | 40.00 | 37.75 | 37.75 | N/A | 40.00 | 40.00 | 40.00 | N/A | 32.00 | 32.00 | 32.00 | N/A | 0.00 | 0.00 | 0.00 |

Increase/(Decrease)
Proposed FY21-22 over
FY20-21 Actual

2.25 - -

| | | | | | | | | | | | | | | | | |
|---|--|--|---------------|--|--|--|---------------|--|--|--|---------------|--|--|--|-------------|--|
| Total Increase/(Decrease) Proposed FY21-22 over FY20-21 Actual | | | (1.50) | | | | (6.25) | | | | (8.00) | | | | 5.75 | |
|---|--|--|---------------|--|--|--|---------------|--|--|--|---------------|--|--|--|-------------|--|

| GENERAL FUND, SIA, CARES, HHS (Measure 98) | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| WS K-8 | | | | JCMS | | | | BHS | | | | MHS | | | | CASA Online | | | | Total | | | |
| 573 | 589 | 456 | | 450 | 465 | 355 | | 100 | 117 | 85 | | 757 | 717 | 525 | | 99 | 0 | 571 | | 2887 | 2891 | 2754 | |
| Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 16.00 | 16.00 | 16.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 2.00 | 64.00 | 72.00 | 64.00 | 66.00 |
| 16.00 | 24.00 | 24.00 | 24.00 | 16.00 | 8.00 | 8.00 | 8.00 | - | - | - | - | 24.00 | 32.00 | 32.00 | 32.00 | - | - | - | - | 68.00 | 68.00 | 68.00 | 68.00 |
| 13.50 | 8.00 | 8.00 | 6.00 | 8.00 | 8.00 | 8.00 | 8.00 | 4.00 | 3.00 | - | - | 13.50 | 10.75 | 13.50 | 13.50 | 4.00 | 4.00 | - | - | 67.00 | 57.75 | 53.50 | 51.50 |
| - | - | - | - | - | - | - | - | 8.00 | 8.00 | - | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | - | - | - | - | 16.00 | 16.00 | 8.00 | 16.00 |
| 33.75 | 29.50 | 38.25 | 37.75 | 17.00 | 13.75 | 13.75 | 13.75 | 10.50 | 11.50 | 20.75 | 28.75 | 19.00 | 13.75 | 13.75 | 13.75 | 12.75 | 12.75 | - | 11.50 | 160.25 | 149.00 | 182.00 | 189.50 |
| 26.25 | 28.00 | 29.50 | 29.50 | 3.50 | 5.75 | 5.75 | 5.75 | 3.50 | 3.50 | 1.75 | 7.50 | 7.00 | 7.00 | 7.00 | 7.00 | 1.75 | 1.75 | - | 8.00 | 59.50 | 67.00 | 70.75 | 84.50 |
| 9.00 | 9.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 16.50 | 16.50 | 3.00 | 3.00 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2.75 | - | - |
| 106.50 | 106.50 | 107.75 | 105.25 | 52.50 | 51.50 | 51.50 | 51.50 | 34.00 | 34.00 | 30.50 | 52.25 | 79.50 | 79.50 | 82.25 | 82.25 | 26.50 | 26.50 | 0.00 | 21.50 | 451.25 | 449.00 | 449.25 | 478.50 |

1.25

-

(18.25)

(2.75)

5.00

(29.50)

| SPECIAL REVENUES FUND | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| WS K-8 | | | | JCMS | | | | BHS | | | | MHS | | | | CASA Online | | | | Total | | | |
| Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| N/A | 21.75 | 21.75 | 21.75 | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | 21.75 | 25.00 | 25.00 |
| N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - | N/A | - | - | - |
| N/A | 16.00 | 16.00 | 16.00 | N/A | - | - | - | N/A | 8.00 | 16.00 | 16.00 | N/A | 8.00 | 8.00 | 8.00 | N/A | - | - | - | N/A | 32.00 | 40.00 | 40.00 |
| N/A | 37.75 | 37.75 | 37.75 | N/A | 0.00 | 0.00 | 0.00 | N/A | 8.00 | 16.00 | 16.00 | N/A | 8.00 | 8.00 | 8.00 | N/A | 0.00 | 0.00 | 0.00 | N/A | 53.75 | 65.00 | 65.00 |

-

-

(8.00)

-

-

(11.25)

| SPECIAL EDUCATION | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| WS K-8 | | | | JCMS | | | | BHS | | | | MHS | | | | CASA Online | | | | Total | | | |
| Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| N/A | 69.25 | 72.05 | 72.05 | N/A | 61.50 | 65.70 | 65.70 | N/A | 5.75 | 5.75 | 5.75 | N/A | 84.50 | 84.50 | 84.50 | N/A | - | - | - | N/A | 409.50 | 416.50 | 416.50 |
| N/A | 7.25 | 7.25 | 7.25 | N/A | 21.50 | 21.50 | 21.50 | N/A | - | - | - | N/A | 23.00 | 23.00 | 23.00 | N/A | - | - | - | N/A | 64.50 | 64.50 | 64.50 |
| N/A | 76.50 | 79.30 | 79.30 | N/A | 83.00 | 87.20 | 87.20 | N/A | 5.75 | 5.75 | 5.75 | N/A | 107.50 | 107.50 | 107.50 | N/A | 0.00 | 0.00 | 0.00 | N/A | 474.00 | 481.00 | 481.00 |

(2.80)

(4.20)

-

-

-

(7.00)

| SUPPORT SERVICES | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|-----------------|------------------|----------------|----------------|
| WS K-8 | | | | JCMS | | | | BHS | | | | MHS | | | | CASA Online | | | | Total | | | |
| Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual | Staffing Matrix | FY21-22 Proposed | FY20-21 Budget | FY20-21 Actual |
| N/A | 32.00 | 32.00 | 32.00 | N/A | 32.00 | 32.00 | 32.00 | N/A | 9.00 | 1.00 | 1.00 | N/A | 44.24 | 44.25 | 44.25 | N/A | - | - | - | N/A | 181.24 | 173.25 | 173.25 |
| N/A | 35.52 | 35.50 | 35.50 | N/A | 36.00 | 36.00 | 36.00 | N/A | 1.75 | 2.25 | 2.25 | N/A | 32.48 | 32.50 | 32.50 | N/A | - | - | - | N/A | 153.75 | 152.00 | 152.00 |
| N/A | 67.52 | 67.50 | 67.50 | N/A | 68.00 | 68.00 | 68.00 | N/A | 10.75 | 3.25 | 3.25 | N/A | 76.72 | 76.75 | 76.75 | N/A | 0.00 | 0.00 | 0.00 | N/A | 334.99 | 325.25 | 325.25 |

0.02

-

7.50

(0.03)

-

9.74

(1.53)

(4.20)

(18.75)

(2.78)

5.00

(38.01)

**JEFFERSON COUNTY SCHOOL DISTRICT
ATHLETICS STAFFING (GENERAL FUND)
FY 2021-2022**

| 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 |
| Total MHS Athletics | 2.44 | 30.50 |

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

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ACTIVITIES STAFFING (GENERAL FUND)
FY 2021-2022

| 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 |
| 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 | 1.52 | 19.00 |

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXTENDED DAYS STAFFING (GENERAL FUND)
FY 2021-2022

| 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 BHS Extended Days | 0.06 | 12.00 |

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

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

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

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**JEFFERSON COUNTY SCHOOL DISTRICT
FTE REPORT
FYE JUNE 30, 2022**

| FUND | FUNCTION | | | OBJECT | FY20-21 ADOPTED BUDGET | FY21-22 PROPOSED BUDGET | INCREASE/ (DECREASE) | NOTES |
|------|----------|---|-----|----------------------------------|------------------------------|-------------------------------|-------------------------|---|
| 100 | 1111 | ELEMENTARY INSTRUCTION | 111 | LICENSED SALARIES | 72.0000 | 61.0000 | (11.00) | Elementary music teachers (4.0 FTE) were transferred to SIA (Fund 252) and reduced of 7.0 FTE to agree with staffing guidelines based on projected enrollment. |
| 100 | 1111 | ELEMENTARY INSTRUCTION | 112 | CLASSIFIED SALARIES | 17.0943 | 15.2817 | (1.81) | Reduced 1.81 FTE EA support to agree with staffing allocation guidelines. |
| 100 | 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | 111 | LICENSED SALARIES | 29.0000 | 29.0000 | - | |
| 100 | 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | 112 | CLASSIFIED SALARIES | 1.7188 | 1.7188 | - | |
| 100 | 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | 132 | EXTRA DAYS SALARIES | - | .08 | 0.08 | JCMS added days to teacher to support summer FFA program. |
| 100 | 1122 | MIDDLE/JUNIOR HIGH EXTRACURRICULAR | 131 | EXTENDED RESPONSIBILITY SALARIES | 3.6800 | 3.6800 | - | |
| 100 | 1131 | HIGH SCHOOL PROGRAMS | 111 | LICENSED SALARIES | 28.5000 | 27.0000 | (1.50) | Reduced 1.00 FTE to agree with staffing allocation guidelines, transferred 50 FTE to Function 2211 for Madras High School. |
| 100 | 1131 | HIGH SCHOOL PROGRAMS | 112 | CLASSIFIED SALARIES | 1.7188 | 1.7188 | - | |
| 100 | 1131 | HIGH SCHOOL PROGRAMS | 132 | EXTRA DAYS SALARIES | .4211 | .4211 | - | |
| 100 | 1132 | HIGH SCHOOL EXTRACURRICULAR | 131 | EXTENDED RESPONSIBILITY SALARIES | 4.0400 | 4.0400 | - | |
| 100 | 1210 | PROGRAMS FOR THE TALENTED AND GIFTED | 111 | LICENSED SALARIES | .5000 | .5000 | - | |
| 100 | 1220 | LIFE SKILLS PROGRAMS | 111 | LICENSED SALARIES | 6.0000 | 6.0000 | - | |
| 100 | 1220 | LIFE SKILLS PROGRAMS | 112 | CLASSIFIED SALARIES | 24.0320 | 24.0320 | - | |
| 100 | 1223 | COMMUNITY TRANSITION CENTER | 111 | LICENSED SALARIES | 1.0000 | 1.0000 | - | |
| 100 | 1223 | COMMUNITY TRANSITION CENTER | 112 | CLASSIFIED SALARIES | 1.3125 | 1.3125 | - | |
| 100 | 1229 | BEHAVIORAL PROGRAM | 111 | LICENSED SALARIES | 4.0000 | 4.0000 | - | |
| 100 | 1229 | BEHAVIORAL PROGRAM | 112 | CLASSIFIED SALARIES | 10.5943 | 10.5943 | - | |
| 100 | 1250 | SPECIAL EDUCATION PROGRAM | 111 | LICENSED SALARIES | 11.0000 | 11.0000 | - | |
| 100 | 1250 | SPECIAL EDUCATION PROGRAM | 112 | CLASSIFIED SALARIES | 15.2507 | 15.2507 | - | |
| 100 | 1283 | ALTERNATIVE EDUCATION PROGRAM | 111 | LICENSED SALARIES | 3.5000 | 6.0000 | 2.50 | Addition of 2.50 FTE to support robust alternative learning options. |
| 100 | 1283 | ALTERNATIVE EDUCATION PROGRAM | 112 | CLASSIFIED SALARIES | 2.5938 | 1.4375 | (1.16) | Reduced 1.16 FTE EA support to agree with staffing allocation guidelines. |
| 100 | 1291 | ESL INSTRUCTIONAL PROGRAM | 111 | LICENSED SALARIES | 8.7500 | 11.0000 | 2.25 | Addition of 2.00 FTE to support newcomer center for English Language Learners. |
| 100 | 1291 | ESL INSTRUCTIONAL PROGRAM | 112 | CLASSIFIED SALARIES | 8.8440 | 9.9063 | 1.06 | Addition of EA hours to support newcomer center for English Language Learners. |
| 100 | 2112 | ATTENDANCE SERVICES | 112 | CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 100 | 2114 | STUDENT ACCOUNTING SERVICES | 112 | CLASSIFIED SALARIES | 3.3400 | 3.3400 | - | |
| | | | | | 8.0000 | 2.0000 | | |
| 100 | 2122 | COUNSELING SERVICES | 111 | LICENSED SALARIES | | | (6.00) | Four elementary counselors position moved to Fund 210 - ESSER Grant and 1 - JCMS and 1 - BHS transferred to Fund 252 - SIA Funding. |
| 100 | 2122 | COUNSELING SERVICES | 112 | CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 100 | 2122 | COUNSELING SERVICES | 132 | EXTRA DAYS SALARIES | .2945 | .1262 | (0.17) | Extra days salaries for counselors moved to Fund 252 - SIA Funding. |
| 100 | 2130 | HEALTH & NURSING SERVICES | 112 | CLASSIFIED SALARIES | .8750 | .8750 | - | |
| 100 | 2130 | HEALTH & NURSING SERVICES | 114 | MANAGERIAL - CLASSIFIED | 1.0000 | 1.0000 | - | |
| 100 | 2150 | SPEECH PATHOLOGY & AUDIOLOGY SERVICES | 112 | CLASSIFIED SALARIES | .8750 | - | (0.88) | SLP position supported by Jefferson County Education District will be directly employed by Jefferson County Education District. |
| 100 | 2190 | SERVICE DIRECTION, STUDENT SUPPORT SERVICES | 112 | CLASSIFIED SALARIES | - | 1.0000 | 1.00 | Secretary position shared with the Jefferson County Education District will no longer be shared and the District will employ position. |
| 100 | 2190 | SERVICE DIRECTION, STUDENT SUPPORT SERVICES | 113 | ADMINISTRATORS | 1.0000 | 1.0000 | - | |
| 100 | 2211 | IMPROVEMENT OF INSTRUCTION SERVICES | 111 | LICENSED SALARIES | 2.3500 | 3.6000 | 1.25 | Reduced .25 Instructional Coach at Madras Elementary, addition of 2.0 FTE ELL Instructional Coach positions, transfer of .50 FTE from Function 1131 above, and reduced of 1.0 FTE Math Instructional Coach. |
| 100 | 2211 | IMPROVEMENT OF INSTRUCTION SERVICES | 113 | ADMINISTRATORS | .8500 | .8500 | - | |
| 100 | 2211 | IMPROVEMENT OF INSTRUCTION SERVICES | 114 | MANAGERIAL - CLASSIFIED | .5000 | .5000 | - | |
| 100 | 2220 | EDUCATIONAL MEDIA SERVICES | 112 | CLASSIFIED SALARIES | 6.6875 | 6.7188 | 0.03 | Increase of media specialist hours to agree with staffing allocation guidelines. |
| 100 | 2321 | OFFICE OF THE SUPERINTENDENT SERVICES | 113 | ADMINISTRATORS | 1.0000 | 1.0000 | - | |
| 100 | 2321 | OFFICE OF THE SUPERINTENDENT SERVICES | 114 | MANAGERIAL - CLASSIFIED | 1.0000 | 1.0000 | - | |
| 100 | 2410 | OFFICE OF THE PRINCIPAL SERVICES | 111 | LICENSED SALARIES | .5000 | - | (0.50) | Dean of Student position at Madras Elementary position reduced, projected enrollment does not support additional staffing. |
| 100 | 2410 | OFFICE OF THE PRINCIPAL SERVICES | 112 | CLASSIFIED SALARIES | 10.5000 | 9.5000 | (1.00) | A 1.0 FTE secretary was inadvertently budgeted for in FY20-21. |
| 100 | 2410 | OFFICE OF THE PRINCIPAL SERVICES | 113 | ADMINISTRATORS | 12.0000 | 13.0000 | 1.00 | Addition of Planning Administrator to explore dual language (Spanish-English) school. |
| 100 | 2410 | OFFICE OF THE PRINCIPAL SERVICES | 114 | MANAGERIAL - CLASSIFIED | 2.0000 | 2.0000 | - | |
| 100 | 2520 | FISCAL SERVICES | 112 | CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 100 | 2520 | FISCAL SERVICES | 113 | ADMINISTRATORS | 1.0000 | 1.0000 | - | |
| 100 | 2520 | FISCAL SERVICES | 114 | MANAGERIAL - CLASSIFIED | 3.0000 | 3.0000 | - | |
| 100 | 2542 | BUILDING SERVICES | 112 | CLASSIFIED SALARIES | 22.4313 | 22.4313 | - | |
| 100 | 2543 | GROUND SERVICES | 112 | CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 100 | 2544 | MAINTENANCE SERVICES | 112 | CLASSIFIED SALARIES | 6.8000 | 6.5000 | (0.30) | Position transferred to Transportation to support a Transportation Coordinator position. |
| 100 | 2544 | MAINTENANCE SERVICES | 113 | ADMINISTRATORS | .5000 | - | (0.50) | Addition of .50 FTE Director of Operations added in FY20-21 will be funded by Fund 210 - ESSER in FY21-22. |
| 100 | 2544 | MAINTENANCE SERVICES | 114 | MANAGERIAL - CLASSIFIED | .9000 | 1.0000 | 0.10 | Maintenance Supervisor served as "Fleet Supervisor" in FY20-21. Fleet Supervisor duties will be accomplished by Transportation Supervisor. |
| 100 | 2552 | VEHICLE OPERATION SERVICES | 112 | CLASSIFIED SALARIES | 27.2333 | 31.3344 | 4.10 | Transfer of .30 FTE from Maintenance above to support Transportation Coordinator and increased to support two morning and afternoon bus routes for student transportation. |
| 100 | 2552 | VEHICLE OPERATION SERVICES | 113 | ADMINISTRATORS | .5000 | - | (0.50) | Addition of .50 FTE Director of Operations added in FY20-21 will be funded by Fund 210 - ESSER in FY21-22. |

Continued on next page

| FUND | FUNCTION | OBJECT | FY20-21 ADOPTED BUDGET | FY21-22 PROPOSED BUDGET | INCREASE/ (DECREASE) | NOTES |
|---------------------------|--|-----------------------------|------------------------------|-------------------------------|-------------------------|--|
| 100 | 2552 VEHICLE OPERATION SERVICES | 114 MANAGERIAL - CLASSIFIED | 1.1000 | 1.0000 | (0.10) | Maintenance Supervisor served as "Fleet Supervisor" in FY20-21. Fleet Supervisor duties will be accomplished by Transportation Supervisor. |
| 100 | 2572 PURCHASING SERVICES | 112 CLASSIFIED SALARIES | .3300 | .3300 | - | |
| 100 | 2573 WAREHOUSING & DISTRIBUTING SERVICES | 112 CLASSIFIED SALARIES | .3750 | .3750 | - | |
| 100 | 2640 STAFF SERVICES | 112 CLASSIFIED SALARIES | 2.0000 | 2.0000 | - | |
| 100 | 2640 STAFF SERVICES | 113 ADMINISTRATORS | 1.0000 | 1.0000 | - | |
| 100 | 2640 STAFF SERVICES | 114 MANAGERIAL - CLASSIFIED | 1.5000 | 1.5000 | - | |
| 100 | 2660 TECHNOLOGY SERVICES | 112 CLASSIFIED SALARIES | - | 1.0000 | 1.00 | Addition of 1.0 FTE Secretary position to support I-on-I student device program. |
| 100 | 2660 TECHNOLOGY SERVICES | 114 MANAGERIAL - CLASSIFIED | 1.0000 | 1.0000 | - | |
| 100 | 3330 CIVIC SERVICES | 112 CLASSIFIED SALARIES | - | .0625 | 0.06 | Liaison previously fully funded by Fund 216 - Title III, can no longer fully fund position. A total of 1 hour per day will be funded by the general fund (Fund 100). |
| TOTAL GENERAL FUND | | | 381.99 | 371.02 | (10.98) | |

| | | | | | | |
|-------------------------------------|-------------------------------|--------------------------------------|-------------|-------------|----------|--|
| 102 | 2645 HEALTH SERVICES - STAFF | 131 EXTENDED RESPONSIBILITY SALARIES | .0800 | .0800 | - | |
| 105 | 2542 BUILDING SERVICES | 112 CLASSIFIED SALARIES | .2500 | .2500 | - | |
| 105 | 3390 OTHER COMMUNITY SERVICES | 114 MANAGERIAL - CLASSIFIED | 1.0000 | 1.0000 | - | |
| TOTAL GENERAL SUB-FUNDS FUND | | | 1.33 | 1.33 | - | |

| | | | | | | |
|-----|--|-----------------------------|--------|--------|--------|--|
| 202 | 2211 READ TO SUCCEED | 111 LICENSED SALARIES | 3.5000 | 6.0000 | 2.50 | Projected carryover FY20-21 funds will support an addition of 2.50 FTE Instructional Coach positions for one year. |
| 202 | 2220 EDUCATIONAL MEDIA SERVICES | 111 LICENSED SALARIES | 1.0000 | 1.0000 | - | |
| 202 | 2220 EDUCATIONAL MEDIA SERVICES | 132 EXTRA DAYS SALARIES | .0526 | .0526 | - | |
| 203 | 1272 TITLE I/A/D ACTIVITIES | 111 LICENSED SALARIES | 9.00 | 6.00 | (3.00) | One time carryover funding to support 3.00 FTE teachers for class size reduction. |
| 203 | 1272 TITLE I/A/D ACTIVITIES | 112 CLASSIFIED SALARIES | 1.1251 | .7188 | (0.41) | Reduced EA support hours to support Licensed positions. |
| 203 | 2119 OTHER ATTENDANCE & SOCIAL WORK SERVICES | 112 CLASSIFIED SALARIES | .2750 | .2875 | 0.01 | Increase to support Homeless Liaison hours no longer funded by McKinney Vento. |
| 203 | 2211 IMPROVEMENT OF INSTRUCTION SERVICES | 111 LICENSED SALARIES | 2.4000 | 2.2125 | (0.19) | Net decrease of .19 FTE Instructional Coach position. |
| 203 | 2211 IMPROVEMENT OF INSTRUCTION SERVICES | 113 ADMINISTRATORS | .1500 | .1500 | - | |
| 204 | 2211 IMPROVEMENT OF INSTRUCTION SERVICES | 111 LICENSED SALARIES | 1.0000 | 1.0000 | - | |
| 204 | 2211 IMPROVEMENT OF INSTRUCTION SERVICES | 112 CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 204 | 2542 BUILDING SERVICES | 112 CLASSIFIED SALARIES | .4063 | .4063 | - | |
| 204 | 3330 CIVIC SERVICES | 112 CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 205 | 1296 AMERICAN INDIAN EDUCATION | 111 LICENSED SALARIES | .5000 | .5000 | - | |
| 205 | 1296 AMERICAN INDIAN EDUCATION | 112 CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 205 | 2112 ATTENDANCE SERVICES | 112 CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 207 | 2211 IMPROVEMENT OF INSTRUCTION SERVICES | 111 LICENSED SALARIES | 1.0000 | 1.0000 | - | |
| 208 | 1272 TITLE I-A/D PROGRAMS | 112 CLASSIFIED SALARIES | - | 1.0000 | 1.00 | |
| 210 | 1111 ELEMENTARY INSTRUCTION | 111 LICENSED SALARIES | - | 4.0000 | 4.00 | Placeholder of 4.0 FTE elementary teachers to ensure distancing and classroom capacity guidelines are met. |
| 210 | 1121 MIDDLE/JUNIOR HIGH PROGRAMS | 111 LICENSED SALARIES | - | 1.0000 | 1.00 | Placeholder of 4.0 FTE elementary teachers to ensure distancing and classroom capacity guidelines are met. |
| 210 | 1131 HIGH SCHOOL PROGRAMS | 111 LICENSED SALARIES | - | 1.0000 | 1.00 | Placeholder of 1.0 FTE high school teacher to ensure distancing and classroom capacity guidelines are met. |
| 210 | 1283 ALTERNATIVE EDUCATION PROGRAM | 111 LICENSED SALARIES | - | 4.5000 | 4.50 | CASA Online Learning Program. |
| 210 | 1283 ALTERNATIVE EDUCATION PROGRAM | 112 CLASSIFIED SALARIES | - | .5938 | 0.59 | CASA Online Learning Program. |
| 210 | 1291 ESL INSTRUCTIONAL PROGRAM | 111 LICENSED SALARIES | - | .2500 | 0.25 | CASA Online Learning Program. |
| 210 | 1291 ESL INSTRUCTIONAL PROGRAM | 112 CLASSIFIED SALARIES | - | .2188 | 0.22 | CASA Online Learning Program. |
| 210 | 2122 COUNSELING SERVICES | 111 LICENSED SALARIES | 4.0000 | 4.2500 | 0.25 | Transfer of 4.0 FTE elementary counselor positions and .25 FTE counselor position for CASA Online Learning program. |
| 210 | 2220 EDUCATIONAL MEDIA SERVICES | 112 CLASSIFIED SALARIES | - | .5000 | 0.50 | CASA Online Learning Program. |
| 210 | 2410 OFFICE OF THE PRINCIPAL SERVICES | 112 CLASSIFIED SALARIES | - | 1.0000 | 1.00 | CASA Online Learning Program. |
| 210 | 2542 BUILDING SERVICES | 112 CLASSIFIED SALARIES | - | 1.2000 | 1.20 | Addition of 1.20 FTE for custodial support due to increased cleaning guidelines. |
| 210 | 2544 MAINTENANCE SERVICES | 113 ADMINISTRATORS | .3000 | .5000 | 0.20 | Director of Operations position budgeted for in general fund will be paid from ESSER in FY21-22. |
| 210 | 2552 VEHICLE OPERATION SERVICES | 113 ADMINISTRATORS | .3000 | .5000 | 0.20 | Director of Operations position budgeted for in general fund will be paid from ESSER in FY21-22. |
| 210 | 2633 PUBLIC INFORMATION SERVICES | 114 MANAGERIAL - CLASSIFIED | 1.0000 | 1.0000 | - | |
| 213 | 1220 LIFE SKILLS PROGRAMS | 112 CLASSIFIED SALARIES | 3.5313 | 3.5313 | - | |
| 213 | 1229 BEHAVIORAL PROGRAM | 112 CLASSIFIED SALARIES | 1.8125 | 1.8125 | - | |
| 213 | 1250 SPECIAL EDUCATION PROGRAM | 112 CLASSIFIED SALARIES | .7188 | .7188 | - | |
| 215 | 3501 CHILD CARE PROVIDER SERVICES | 112 CLASSIFIED SALARIES | .5313 | .7500 | 0.22 | Transfer of .22 FTE EA Child Care Center (Fund 273) to support Early Head Start program. |
| 216 | 3330 CIVIC SERVICES | 112 CLASSIFIED SALARIES | 1.0000 | .9375 | (0.06) | Liaison previously fully funded by Fund 216 - Title III, can no longer fully fund position. A total of 1 hour per day will be paid for by general fund (Fund 100). |
| 219 | 1271 REMEDIATION | 111 LICENSED SALARIES | 3.0000 | 2.0000 | (1.00) | A 1.0 FTE Intervention Specialist was funded by carryover in FY20-21. |
| 219 | 1272 TITLE I/A/D ACTIVITIES | 111 LICENSED SALARIES | 1.0000 | 1.0000 | - | |
| 219 | 1272 TITLE I/A/D ACTIVITIES | 112 CLASSIFIED SALARIES | 1.7188 | 1.7188 | - | |
| 219 | 1296 AMERICAN INDIAN EDUCATION | 112 CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 219 | 2122 COUNSELING SERVICES | 111 LICENSED SALARIES | 2.0000 | 2.0000 | - | |
| 219 | 2122 COUNSELING SERVICES | 132 EXTRA DAYS SALARIES | - | .0526 | 0.05 | Addition of extra days for secondary counselor position per staffing allocation guidelines. |
| 219 | 2139 OTHER HEALTH SERVICES | 111 LICENSED SALARIES | 1.0000 | - | (1.00) | A 1.0 FTE Mental Health Specialist was funded by carryover in FY20-21. |
| 219 | 2211 IMPROVEMENT OF INSTRUCTION SERVICES | 111 LICENSED SALARIES | 2.0000 | 2.0000 | - | |

Continued on next page

| FUND | | FUNCTION | OBJECT | FY20-21 ADOPTED BUDGET | FY21-22 PROPOSED BUDGET | INCREASE/ (DECREASE) | NOTES |
|----------------------------|------|---|--------------------------------------|------------------------------|-------------------------------|-------------------------|---|
| 223 | 1223 | COMMUNITY TRANSITION CENTER | 112 CLASSIFIED SALARIES | 2.0000 | 2.0000 | - | |
| 226 | 2119 | OTHER ATTENDANCE & SOCIAL WORK SERVICES | 112 CLASSIFIED SALARIES | .1250 | .1125 | (0.01) | Transferred to Title I-A (Fund 203) to support Homeless Liaison hours no longer funded by McKinney Vento. |
| 251 | 1111 | ELEMENTARY INSTRUCTION | 111 LICENSED SALARIES | 5.0000 | 4.0000 | (1.00) | Elementary teaching positions will be paid from SIA, reduced 1.0 FTE at Buff Elementary due to decreased enrollment. |
| 251 | 1229 | BEHAVIORAL PROGRAM | 111 LICENSED SALARIES | - | 4.0000 | 4.00 | Districtwide Behavior Program (2 FTE assigned to schools and 2 FTE to support all schools). |
| 251 | 1229 | BEHAVIORAL PROGRAM | 112 CLASSIFIED SALARIES | - | 2.8125 | 2.81 | Districtwide Behavior Program, 2.81 FTE to support all schools. |
| 251 | 1283 | ALTERNATIVE EDUCATION PROGRAM | 111 LICENSED SALARIES | - | 1.0000 | 1.00 | Alternative teacher to support Bridges High School. |
| 251 | 2119 | OTHER ATTENDANCE & SOCIAL WORK SERVICES | 112 CLASSIFIED SALARIES | 1.0000 | 2.0000 | 1.00 | Increase of 1.0 FTE FAN position to serve elementary schools. |
| 251 | 2122 | COUNSELING SERVICES | 111 LICENSED SALARIES | 1.0000 | 3.0000 | 2.00 | Transfer of 1.0 FTE Counselor position from JCMS and addition of 1.0 Drug and Alcohol Counselor to serve secondary schools. |
| 251 | 2122 | COUNSELING SERVICES | 132 EXTRA DAYS SALARIES | - | .1157 | 0.12 | Addition of extra days for secondary counselor position per staffing allocation guidelines. |
| 251 | 2130 | HEALTH & NURSING SERVICES | 111 LICENSED SALARIES | 1.0000 | 1.0000 | - | |
| 252 | 1131 | HIGH SCHOOL PROGRAMS | 111 LICENSED SALARIES | 3.0000 | 3.0000 | - | |
| 252 | 1131 | HIGH SCHOOL PROGRAMS | 112 CLASSIFIED SALARIES | 1.0000 | 1.0000 | - | |
| 252 | 1283 | ALTERNATIVE EDUCATION PROGRAM | 111 LICENSED SALARIES | 2.0000 | 1.0000 | (1.00) | Decrease of 1.0 Credit Recovery Teacher to support addition of Administrator position. |
| 252 | 1283 | ALTERNATIVE EDUCATION PROGRAM | 112 CLASSIFIED SALARIES | 2.0000 | 1.0000 | (1.00) | Decrease of 1.0 Credit Recovery EA to support addition of Administrator position. |
| 252 | 2112 | ATTENDANCE SERVICES | 112 CLASSIFIED SALARIES | - | - | - | |
| 252 | 2122 | COUNSELING SERVICES | 111 LICENSED SALARIES | - | - | - | |
| 252 | 2122 | COUNSELING SERVICES | 132 EXTRA DAYS SALARIES | - | - | - | |
| 252 | 2410 | OFFICE OF THE PRINCIPAL SERVICES | 113 ADMINISTRATORS | - | 1.0000 | 1.00 | Addition of 1.0 FTE Administrator position to support alternative learning opportunities for students. |
| 253 | 1111 | ELEMENTARY INSTRUCTION | 111 LICENSED SALARIES | 1.0000 | - | (1.00) | One-time grant funding (Grow Your Own) to support 1.00 FTE music teacher at WSK-8. |
| 253 | 1131 | HIGH SCHOOL PROGRAMS | 111 LICENSED SALARIES | 1.0000 | - | (1.00) | One-time grant funding (Grow Your Own) to support 1.00 FTE CTE Childcare Teacher at MHS. |
| 253 | 2112 | ATTENDANCE SERVICES | 112 CLASSIFIED SALARIES | - | - | - | |
| 253 | 2122 | COUNSELING SERVICES | 112 CLASSIFIED SALARIES | 1.00 | 1.00 | - | |
| 253 | 2129 | OTHER GUIDANCE SERVICES | 112 CLASSIFIED SALARIES | 2.00 | 1.00 | (1.00) | One-time grant funding (Re-engagement) to support Graduation Liaisons at BHS. |
| 255 | 1113 | ELEMENTARY EXTRACURRICULAR | 131 EXTENDED RESPONSIBILITY SALARIES | 0.16 | 0.16 | - | |
| 255 | 1122 | MIDDLE/JUNIOR HIGH EXTRACURRICULAR | 131 EXTENDED RESPONSIBILITY SALARIES | 0.24 | 0.24 | - | |
| 255 | 1132 | HIGH SCHOOL EXTRACURRICULAR | 131 EXTENDED RESPONSIBILITY SALARIES | 0.16 | 0.16 | - | |
| 256 | 1140 | PRE-K PROGRAM | 111 LICENSED SALARIES | 1.00 | 1.0000 | - | |
| 256 | 1140 | PRE-K PROGRAM | 112 CLASSIFIED SALARIES | 1.00 | 1.0000 | - | |
| 273 | 1292 | TEEN PARENT INSTRUCTION | 111 LICENSED SALARIES | 1.00 | 1.0000 | - | |
| 273 | 3501 | CHILD CARE PROVIDER SERVICES | 112 CLASSIFIED SALARIES | 1.47 | 1.25 | (0.22) | Transfer of .22 FTE EA to support Early Head Start program (Fund 215). |
| 299 | 3100 | FOOD SERVICES | 112 CLASSIFIED SALARIES | 21.77 | 21.99 | 0.22 | Increase of Food Services to support changes in operations. |
| 299 | 3100 | FOOD SERVICES | 114 MANAGERIAL - CLASSIFIED | 1.00 | 1.00 | - | |
| TOTAL SPECIAL REVENUE FUND | | | | 100.24 | 119.20 | 18.96 | |
| TOTAL FTE ALL FUNDS | | | | 483.57 | 491.54 | 7.98 | |

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STATE SCHOOL FUND GRANT

2021-2022

Based on \$9 Billion Budget with a 49/51 split as of 2/26/2021

Jefferson County, Jefferson County SD 509J - 2053

2021-2022 Local Revenue

| | | |
|---|----------|-----------------------|
| Property Taxes and in-lieu of property taxes from local sources | = | \$5,232,000.00 |
| Federal Forest Fees | = | \$0.00 |
| Common School Fund | = | \$295,271.25 |
| County School Fund | = | \$95,000.00 |
| State Managed Timber | = | \$0.00 |
| ESD Equalization | = | \$0.00 |
| In-Lieu of Property Taxes(non-local sources) | = | \$0.00 |
| Revenue Adjustments | = | \$0.00 |
| Sum of Local Revenue | = | \$5,622,271.25 |

2021-2022 Experience Adjustment

| | | |
|---|---|-------|
| District Average Teacher Experience | = | 10.43 |
| State Average Teacher Experience | = | 12.18 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | -1.67 |

2021-2022 Transportation Grant

| | | |
|--|---|----------------|
| Salaries | = | N/A |
| Payroll | = | N/A |
| Purchased Services | = | N/A |
| Supplies | = | N/A |
| Other | = | N/A |
| Garage Depreciation | = | N/A |
| Bus Depreciation | = | N/A |
| Fees Collected | = | N/A |
| Non-Reimbursable | = | N/A |
| Net Eligible Trans Expenditures | = | \$2,372,000.00 |
| Transportation per ADMr Rank | | 64% |
| Transportation Reimbursement Rate | | 70.00% |
| 70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,660,400.00 | | |

2021-2022 Extended ADMw

2021-2022 ADMw 3,672.80

2020-2021 ADMw 3,565.87

Extended ADMw 3,672.80

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.67 by \$25 then add \$4500 to the result = \$4,458.25
Then multiply \$4,458.25 by the Extended ADMw 3672.8025 and then by the funding ratio 1.912633780323 = \$31,317,985.27

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$31,317,985.27 to the Transportation Grant \$1,660,400.00 = \$32,978,385.27

2021-2022 State School Fund Grant

Subtract the Local Revenue \$5,622,271.25 from the Total Formula Revenue \$32,978,385.27 = \$27,356,114.02

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,527

Total Formula Revenue per Extended ADMw = \$8,979

Charter Schools Rate(ORS 338.155) = \$8,527

Payments

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

Jefferson County, Jefferson County SD 509J

District ID: 2053

2021-2022 Extended ADMw**Jefferson County SD 509J: District total extended ADMw for funding calculations**

| | 2021-2022 | | 2020-2021 | |
|---|---|-----------------|-----------------------|-----------------|
| ADMr: | 2,811.00 X 1.00 = | 2,811.00 | 2,729.23 X 1.00 = | 2,729.23 |
| Students in ESL programs: | 580.00 X 0.50 = | 290.00 | 559.34 X 0.50 = | 279.67 |
| Students in Pregnant and Parenting Programs: | 11.00 X 1.00 = | 11.00 | 9.58 X 1.00 = | 9.58 |
| 494 IEP Students capped at 11% of District ADMr: | 309.21 X 1.00 = | 309.21 | 300.22 X 1.00 = | 300.22 |
| Students on IEP Above 11% of ADMr: | 65.30 X 1.00 = | 65.30 | 65.30 X 1.00 = | 65.30 |
| Students in Poverty: | 608.01 X 0.25 = | 152.00 | 590.33 X 0.25 = | 147.58 |
| Students in Foster Care and Neglected/Delinquent: | 35.00 X 0.25 = | 8.75 | 35.00 X 0.25 = | 8.75 |
| Remote Elementary School Correction: | 25.54 X 1.00 = | 25.54 | 25.54 X 1.00 = | 25.54 |
| Small High School Correction: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| Post Graduate Scholars: | 0.00 X-0.25 = | 0.00 | 0.00 X-0.25 = | 0.00 |
| | 2021-2022 ADMw | 3,672.80 | 2020-2021 ADMw | 3,565.87 |
| | Jefferson County SD 509J Extended ADMw | | 3,672.80 | |

Jefferson County SD 509J Extended ADMw**3,672.80**

Jefferson County School District
Bus Replacement Plan (Fund 101)
June 30, 2022

| Fleet # | Description | Capacity | Year | Meets | FY21-22 | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY26-27 | FY27-28 | FY28-29 | FY29-30 | FY30-31 |
|----------------------|-------------------------------------|----------|------|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | | HB2795 Mandate? | | | | | | | | | | |
| Route Bus (25 Buses) | | | | | | | | | | | | | | |
| 12 E232933 | 2006 BLUEBIRD BUS #12 | 42 | 2006 | NO | | 156,533 | | | | | | | | |
| 18 E230793 | 2005 BLUEBIRD BUS #18 | 84 | 2005 | NO | 151,974 | | | | | | | | | |
| 28 E228534 | 2005 BLUEBIRD BUS #28 | 84 | 2005 | NO | 151,974 | | | | | | | | | |
| 50 E227142 | 2004 BLUEBIRD BUS #50 | 78 | 2004 | NO | 151,974 | | | | | | | | | |
| 55 E256709 | 2013 BLUEBIRD ALL AMERICAN BUS #55 | 84 | 2013 | YES | | | 161,229 | | | | | | | |
| 56 E256710 | 2013 BLUEBIRD ALL AMERICAN BUS #56 | 84 | 2013 | YES | | | 161,229 | | | | | | | |
| 57 E256738 | 2013 BLUEBIRD D3RE4006 BUS #57 | 84 | 2013 | YES | | | 161,229 | | | | | | | |
| 58 E260202 | 2014 BLUEBIRD T3RE4006 BUS #58 | 84 | 2014 | YES | | | | 166,066 | | | | | | |
| 59 E260222 | 2015 BLUEBIRD T3RE4006 BUS #59 | 84 | 2015 | YES | | | | 166,066 | | | | | | |
| 60 E260240 | 2016 BLUEBIRD #60 | 77 | 2016 | YES | | | | 166,066 | | | | | | |
| 61 E260248 | 2016 BLUEBIRD BUS #61 | 77 | 2016 | YES | | | | | 171,048 | | | | | |
| 62 E266416 | 2017 BLUEBIRD BUS #62 | 84 | 2017 | YES | | | | | 171,048 | | | | | |
| 63 E266417 | 2017 BLUEBIRD BUS #63 | 84 | 2017 | YES | | | | | 171,048 | | | | | |
| 64 E266418 | 2017 BLUEBIRD BUS #64 | 84 | 2017 | YES | | | | | | 176,179 | | | | |
| 65 E266445 | 2018 BLUEBIRD BUS #65 | 72 | 2018 | YES | | | | | | 176,179 | | | | |
| 66 E266446 | 2018 BLUEBIRD BUS #66 | 84 | 2018 | YES | | | | | | 176,179 | | | | |
| 69 E274876 | 2019 BLUEBIRD BUS #69 | 84 | 2019 | YES | | | | | | | 181,464 | | | |
| 71 E274899 | 2020 BLUEBIRD BUS #71 | 72 | 2020 | YES | | | | | | | 181,464 | | | |
| 72 E274900 | 2020 BLUEBIRD BUS #72 | 84 | 2020 | YES | | | | | | | 181,464 | | | |
| 74 E281068 | 2019 MICROBIRD G5 200 BUS#74 | 14 | 2019 | YES | | | | | | | | 106,338 | | |
| 75 E281087 | 2021 BLUEBIRD BUS #75 | 72 | 2021 | YES | | | | | | | | | 198,290 | |
| 78 E281077 | 2020 MICROBIRD G5 MB-IV 200 BUS #78 | 27 | 2020 | YES | | | | | | | | | | 112,814 |
| 79 E281078 | 2022 BLUEBIRD BUS #79 | 84 | 2021 | YES | | | | | | | | | | |
| 80 E281079 | 2021 BLUEBIRD BUS #80 | 84 | 2021 | YES | | | | | | | | | | |
| 81 EXXXXX | 2021 BLUEBIRD BUS #81 | 84 | 2021 | YES | | | | | | | | | | |
| Trip Bus (4 Buses) | | | | | | | | | | | | | | |
| 52 F148598 | 2007 BLUEBIRD BUS #52 | 78 | 2007 | YES | | 156,533 | | | | | | | | |
| 53 E252374 | 2012 BLUEBIRD BUS #53 | 78 | 2012 | YES | | 156,533 | | | | | | | | |
| 68 E274877 | 2019 BLUEBIRD BUS #68 | 84 | 2019 | YES | | | | | | | | 186,908 | | |
| 76 E281088 | 2021 BLUEBIRD BUS #76 | 84 | 2021 | YES | | | | | | | | | 192,515 | |
| Spare Bus (10 Buses) | | | | | | | | | | | | | | |
| 1 E202269 | 1997 BLUEBIRD BUS #1 | 78 | 1997 | NO | | | | | | | | | | |
| 2 E230792 | 2005 BLUEBIRD BUS #2 | 84 | 2005 | NO | | | | | | | | | | |
| 11 E248678 | 2010 BLUEBIRD BUS #11 | 48 | 2010 | YES | | | | | | | | | | |
| 13 E200048 | 1997 BLUEBIRD BUS #13 | 78 | 1997 | NO | | | | | | | | | | |
| 19 E208276 | 1999 THOMAS BUS #19 | 34 | 1999 | NO | | | | | | | | | | |
| 41 E204197 | 1998 THOMAS BUS #41 | 84 | 1998 | NO | | | | | | | | | | |
| 26 E211718 | 2000 THOMAS BUS #26 | 84 | 2000 | NO | | | | | | | | | | |
| 5 E232932 | 2006 BLUEBIRD BUS #5 | 33 | 2006 | NO | | | | | | | | | | |
| 6 E230791 | 2005 BLUEBIRD BUS #6 | 84 | 2005 | NO | | | | | | | | | | |
| 27* E225054 | 2003 BLUEBIRD BUS #27 | 78 | 2003 | NO | | | | | | | | | | |
| 31* E205097 | 1998 FRHTLINER BUS #31 | 42 | 1998 | NO | | | | | | | | | | |
| 49* E227141 | 2004 BLUEBIRD BUS #49 | 84 | 2004 | NO | | | | | | | | | | |

| Fleet # | Description | Capacity | Year | Meets HB2795 Mandate? | FY21-22 | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY26-27 | FY27-28 | FY28-29 | FY29-30 | FY30-31 |
|--|---------------------------------|----------|------|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Other Student Transportation Vehicles (6 Vehicles) | | | | | | | | | | | | | | |
| 22 E227149 | 2003 GIRARDIN CHEVROLET BUS #22 | 15 | 2003 | NO | 100,000 | | | | | | | | | |
| 54 E252377 | 2011 CHEVROLET SUBURBAN #54 | 8 | 2011 | YES | | 55,000 | | | | | | | | |
| 67 E266444 | 2017 FORD EXPEDITION EL | 8 | 2017 | YES | | | | | | 62,500 | | | | |
| 70 E279859 | 2019 FORD EXPEDITION EL | 8 | 2019 | YES | | | | | | | | 66,950 | | |
| 73 E274898 | 2019 FORD EXPEDITION EL | 8 | 2019 | YES | | | | | | | | 66,950 | | |
| 77 E281073 | 2019 FORD EXPEDITION EL | 8 | 2020 | YES | | | | | | | | | 69,000 | |
| | | | | | 555,922 | 524,599 | 483,687 | 498,198 | 513,144 | 591,037 | 544,392 | 427,146 | 261,515 | 311,104 |
| | | | | | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 2 | 2 |

Jefferson County School District 509-J
Technology Replacement Plan (Fund 107 & 210)
June 30, 2022

| Description | FY21-22 | FY22-23 | FY23-24 | FY24-25 | FY25-26 |
|---|------------------|------------------|------------------|------------------|------------------|
| *Chromebooks - MHS, BHS, JCMS, BE, ME, MA, WSK8 | 308,000 | 311,080 | 314,191 | 317,333 | 320,506 |
| Staff Laptops | 50,000 | 50,500 | 51,005 | 51,515 | 52,030 |
| ^Hot Spots | 120,000 | 121,200 | 122,412 | 123,636 | 124,872 |
| In-place labs | - | 23,250 | 23,483 | 23,718 | 23,955 |
| Chromebook Carts | 17,000 | - | - | - | - |
| Smartboard Desktops | 14,400 | 14,544 | 14,689 | 14,836 | 14,984 |
| Office Desktops | 2,600 | 2,626 | 2,652 | 2,679 | 2,706 |
| Projectors | 28,750 | 29,038 | 29,328 | 29,621 | 29,917 |
| Security Camera Replacement | 2,175 | 2,197 | 2,219 | 2,241 | 2,263 |
| Total | \$542,925 | \$554,435 | \$559,979 | \$565,579 | \$571,233 |

*K-8 devices are assigned to students and devices stay at school, 9-12 devices are assigned to students and may be taken home. Assumes devices are replaced every 5 years and an additional 16% are replaced annually as a result of being lost, stolen or broken.

^100 hot spots are provided to students enrolled in the District online option, 400 hot spots for 9-12 households at a rate of 1 to 3 students per hotspot.

Jefferson County School District
Textbook Adoption Schedule (Fund 108)
June 30, 2022

| | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ELA(Annually Replacement Workbooks) | 55,000 | 380,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Social Studies 6-12 | | | | | | 325,000 | |
| English Proficiency (ELP) | | 40,000 | | | | | |
| Mathematics K-5 (Annual Great Minds Renewal) | 25,000 | 25,000 | 190,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Mathematics 6-12 | | | 200,000 | | | | |
| Science 6-12 Text, Kits Elem | 12,000 | 12,000 | 12,000 | 86,000 | 12,000 | 12,000 | 12,000 |
| Science | | | | 300,000 | | | |
| Health & PE Textbook | | | | | 45,000 | | |
| World Languages & Arts | 50,000 | | | | | | 65,000 |
| Electives (MS & HS) | | | | | | | |
| Total | 142,000 | 457,000 | 457,000 | 466,000 | 137,000 | 417,000 | 157,000 |

Instructional Materials Adoption Schedule
Adopted by the State Board of Education – June 2018 (rev. June 2020)

The State Board of Education is responsible for maintaining a review cycle at the state level. At the June 2018 meeting, the State Board approved the following schedule for review and adoption of instructional materials.

| Revised Oregon State Review Cycle | For use in classrooms by fall: |
|--|---------------------------------------|
| 2015: Mathematics | 2016 |
| 2016: Science | 2017 |
| 2017: Health & Physical Education | 2018 |
| 2018: Social Sciences | 2019 |
| 2019: No Instructional Materials Review | |
| 2020: World Languages | 2021 |
| 2021: ELA and ELL/ELP | 2022 |
| 2022: Mathematics | 2023 |
| 2023: Science | 2024 |
| 2024: Health & Physical Education | 2025 |
| 2025: Social Sciences | 2026 |
| 2026: World Languages & The Arts | 2027 |

Jefferson County School District 509-J
Equipment Replacement List (Fund 109)
June 30, 2022

| Description | | Type | Total Costs |
|-------------------------------|-------------|------------------------------|----------------|
| Buildings | | | |
| BHS - Dishwasher | Replacement | 109.3100.0541.607.000.000.00 | 14,290 |
| JCMS - Band Equipment | New | 109.1121.0460.350.130.261.00 | 5,000 |
| JCMS - Milk Cooler | Replacement | 109.3100.0460.350.000.000.00 | 3,510 |
| Madras - Convection Oven | Replacement | 109.3100.0541.113.000.000.00 | 8,000 |
| Madras - Dishwasher | Replacement | 109.3100.0541.113.000.000.00 | 14,290 |
| Madras - Magnetic Whiteboards | New | 109.1111.0460.113.000.000.00 | 9,000 |
| Metolius - iWork Table | New | 109.3100.0460.117.000.000.00 | 1,145 |
| Metolius - Milk Cooler | Replacement | 109.3100.0460.117.000.000.00 | 3,510 |
| MHS - Band Equipment | New | 109.1131.0460.608.130.261.00 | 5,000 |
| MHS - Dishwasher | Replacement | 109.3100.0541.608.000.000.00 | 17,500 |
| MHS - Projector for Gymnasium | New | 109.1131.0541.608.050.000.00 | 10,000 |
| WSK8 - Band Equipment | New | 109.1121.0460.120.130.261.00 | 5,000 |
| | | | 96,245 |
| Nursing | | | |
| AED & AED Battery Replacement | Replacement | 109.2130.0460.714.000.000.00 | 11,453 |
| | | | 11,453 |
| Food Services | | | |
| Stackable Washer & Dryer | Replacement | 109.3100.0460.720.000.000.00 | 1,399 |
| | | | 1,399 |
| TOTAL | | | 109,097 |

Jefferson County School District 509-J
Maintenance Projects List (Fund 110)
June 30, 2022

| Building | Grant Project | Account Code | Project | Adopted Budget |
|----------------------------------|-----------------|--|---|----------------|
| PROPOSED FY21-22 PROJECTS | | | | |
| MHS | ADA-22 | 110.2544.0410.608.000.000.00 110.2544.0460.608.000.000.00 | ADA Stalls and Doorways | 10,000 |
| Madras Elementary | Various-22 | 110.2544.0460.113.000.000.00 | Various Small Projects | 10,000 |
| Metolius Elementary | Replacement-22 | 110.2544.0460.117.000.000.00 | Window Replacement | 1,800 |
| IT | UPS-22 | 110.4150.0520.7163.000.512.00 | UPS Closet Project | 50,000 |
| Districtwide | PPRepair-22 | 110.2544.0410.702.000.515.00 | Playground and Parking Lot Repair | 25,000 |
| PAC | PACRetro-22 | 110.4150.0520.609.000.519.00 | Retrofit Controls | 34,000 |
| WSK-8 | WSRetro-22 | 110.4150.0520.120.000.519.00 | Retrofit Controls | 88,100 |
| Districtwide | Roof-22 | 110.2544.0410.702.000.520.00 | Roof Patching | 25,000 |
| Districtwide | BondPlanning-22 | 110.2544.0389.702.000.000.00 | Bond Planning Costs | 50,000 |
| WSK-8 | WSRetro-22 | 110.4150.0520.120.000.524.00 | Concrete Work | 80,000 |
| MHS | Lockers-22 | 110.4150.0541.608.000.527.00 | Lockers and Changing Stations | 70,000 |
| WSK-8 | WSRFSS-22 | 110.4150.0520.120.000.528.00 | Refrigerator and Freezer Structural Support | 60,000 |
| WSK-8 | WSModular-22 | 110.4150.0520.120.000.530.00 | Modular (Additional Classroom Space) | 23,000 |
| Transportation | Lighting-22 | 110.4150.0530.703.000.534.00 | Increase Lighting | 10,000 |
| WSK-8 | Landscaping-22 | 110.4150.0530.120.000.538.00 | Landscaping | 5,000 |
| | | | | 541,900 |

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

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

30-31 Inservice

1-3 Inservice
6 Labor Day
7 First Student Day
Grades Attending
Varies by School

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

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

8 No School-Statewide
Inservice

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

10 End 1st Qtr
11 Veterans Day
12 No School-Teacher
Grading Day
25 Thanksgiving Day

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

24 Christmas Day
Observed
31 New Years Day
Observed

| JAN 2022 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 MLK Jr Day
27 End 2nd Qtr
28 No School-Teacher
Grading Day

| FEB 2022 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 | | | | | |

21 Presidents' Day

21-25 Spring Break

| MAR 2022 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 | | |

| APR 2022 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

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

| MAY 2022 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 | | | | |

30 Memorial Day

9 Last Student Day
10 No School-Teacher
Grading Day
13-24 Possible School
Make-Up Days Due to
Emergency Closure

| JUN 2022 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 | | |

CONTRACTUAL DAYS

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

SEMESTER DAYS

| | |
|----|----|
| S1 | 84 |
| S2 | 86 |

QUARTER DAYS

| | |
|----|----|
| Q1 | 46 |
| Q2 | 38 |
| Q3 | 43 |
| Q4 | 43 |

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

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GLOSSARY OF TERMS AND ACRONYMS

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.

Adequate Yearly Progress (AYP)

Administrators, Licensed: Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. This includes positions such as the Superintendent, Assistant Superintendents, Senior Directors, School Principals, etc.

Administrators, Non-Licensed: Administrative or supervisory positions not requiring any type of licensure but who meet eligibility and or needs set forth by the District. This category is primarily made up of cabinet level managers that support the business operations of the District.

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

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

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

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

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

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

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

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

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

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

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

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

Benefits: District provided retirement (Oregon PERS), health and dental coverage, long-term disability and life insurance. Benefits also include voluntary participation in 403b defined contribution plans, flexible spending accounts. In addition benefits include 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.

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 who 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.

Bridges High School (BHS)

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

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

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

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

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

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

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

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

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

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

Chief Financial Officer (CFO)

Classified Employee: Non-licensed employees who are represented by a union, which includes teacher support personnel, paraeducators, educational assistants, library assistants, community agents, campus monitors, secretaries, data clerks, clerical staff, cafeteria staff, maintenance workers, warehouse workers, truck drivers and bus drivers.

Commitment: Funds obligated towards a purchase requisition.

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

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

Confidential Employee: Employees who assist or act in a confidential capacity or employees who formulate, determine and effectuate management policies in the field of labor relations.

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.

Cost of Living Adjustment (COLA)

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.

Early Learning Account (ELA)

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

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

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

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

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

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

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

English as a Second Language (ESL)

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

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

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

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

Federal Insurance Contribution Act (FICA)

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

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

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

Free Appropriate Public Education (FAPE)

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.

Fund for Student Success (FSS)

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.

High Desert Education Service District (HDESD)

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

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

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

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

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

Jefferson County Middle School (JCMS)

Jefferson County School District (JCSD)

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.

Licensed Employees: Includes teachers, counselors, social workers and nurses.

Limited English Proficient (LEP)

Local Education Agency (LEA)

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.

Madras High School (MHS)

Medicaid Administrative Claiming (MAC)

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 Oregon used to comply with sweeping reforms in education.

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

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

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

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

Oregon Assessment of Knowledge and Skills (OAKS):

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

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

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

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

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

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

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

Professional Learning Communities (PLCs)

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

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

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

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

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

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

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

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

Rural and Low Income Schools (RLIS)

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

School Allocation Guidelines (SAG)

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

Seismic Rehabilitation Grant Program (SRGP)

Small Rural School Achievement (SRSA)

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.

Statewide Education Initiatives Account (SEIA)

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

STEM: Science, Technology, Engineering, and Math

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

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

Student Investment Account (SIA)

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 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.

Unfunded Actuarial Liability (UAL)

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

Warm Springs K-8 Academy (WS)

Youth Transition Program (YTP)

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JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOLUTION NO. 21-XX

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County School District 509J hereby adopts the budget for fiscal year **2021-22** in the total amount of \$109,701,739*.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021 for the following purposes:

| General Fund | | Special Revenue Fund | |
|--|---------------------|------------------------------|----------------------|
| Instruction..... | 22,190,179 | Instruction..... | 6,951,331 |
| Support Services..... | 16,923,223 | Support Services..... | 6,782,227 |
| Enterprise & Community Services..... | 203,778 | Enterprise & Comm..... | 3,036,951 |
| Facilities Acquisition | 420,100 | Facilities Acquisition | 310,000 |
| Transfers..... | 1,701,345 | | |
| Debt Service | 0 | Total..... | \$17,080,509 |
| Contingency..... | 300,000 | | |
| Total..... | 41,738,625 | | |
| Debt Service Fund | | Capital Project Fund | |
| Debt Service..... | 4,627,807 | Facilities Acquisition | 1,665,979 |
| Lump Sum Payment to PERS..... | 32,110,000 | Total..... | \$1,665,979 |
| Total..... | \$36,737,807 | | |
| Total APPROPRIATIONS, All Funds . . . | | | 97,222,920 |
| Total Unappropriated and Reserve Amounts, General Fund . . . | | 12,318,819 | |
| Total Unappropriated and Reserve Amounts, Special Revenue Fund . . . | | 160,000 | |
| Total Unappropriated and Reserve Amounts, Debt Service Fund . . . | | 0 | |
| TOTAL ADOPTED BUDGET . . . | | | 109,701,739 * |

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 2021-22:

- (1) In the amount at the rate of \$4.5871 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$3,255,000 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

Subject to the Education Limitation

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

Excluded from Limitation

General Obligation Bond Debt Service.....\$3,255,000.

The above resolution statements were approved and declared adopted on May 10, 2021.

Laurie Danzuka, 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, 2021 to June 30, 2022 will be held at the Performing Arts Center, 412 SE Buff Street, Madras, OR. The meeting will take place on April 12, 2021 at 5:30 p.m.

The purpose of this meeting is to receive the budget message and to receive comments from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected on or after April 6, 2021 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 participate in this public meeting fully.

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