

ADOPTED 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 ADOPTED BUDGET

Ken Parshall
Superintendent

Martha Bewley
Chief Financial Officer

May 10, 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.

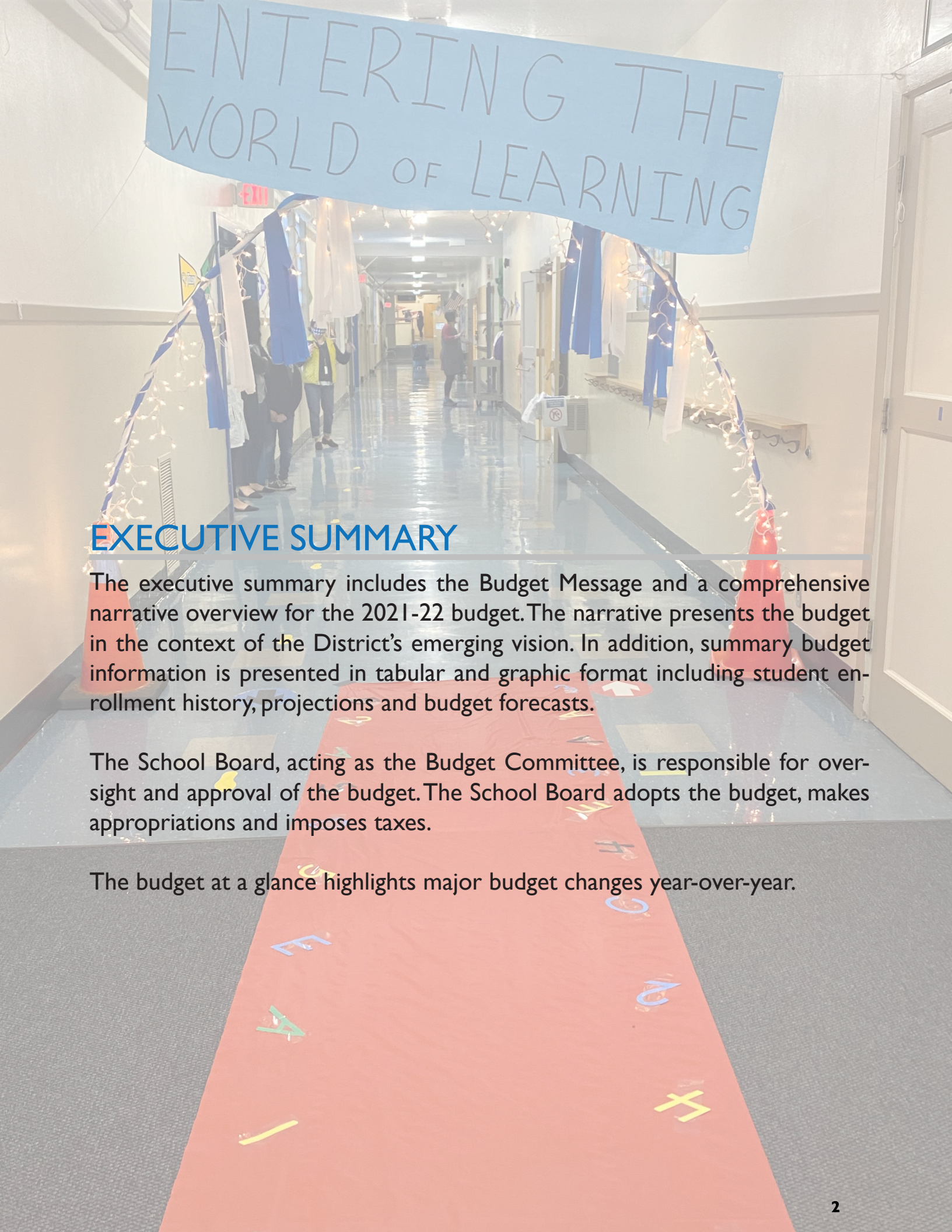
Informational Section: This section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.

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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

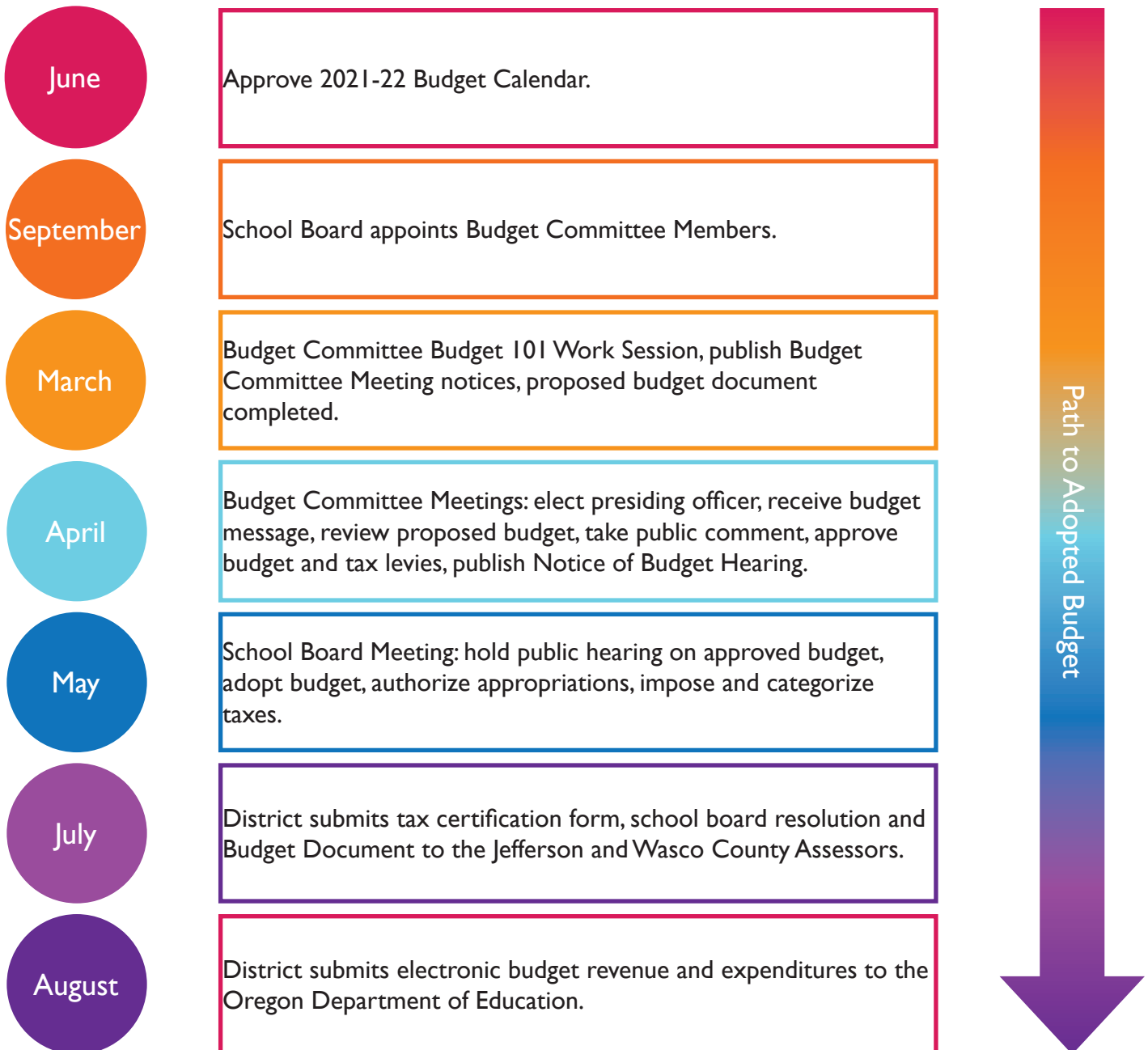
The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three year. Terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

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 Adopted 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 Adopted 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 adopted 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 adopted 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 adopted 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 adopted 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.

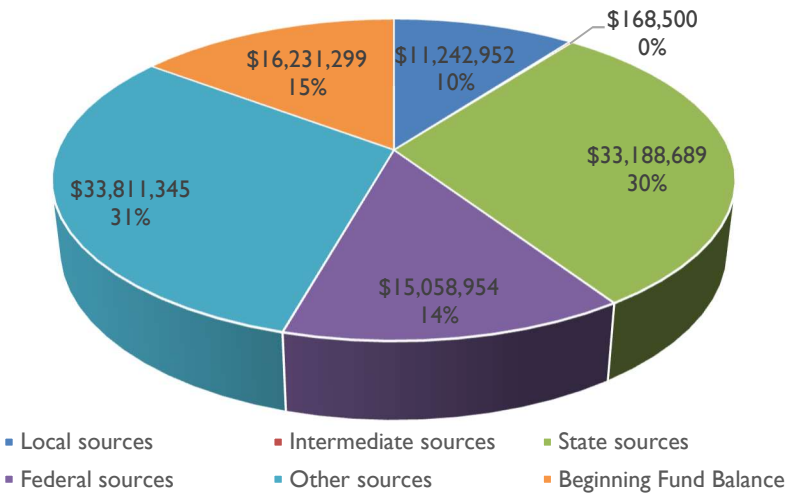
The General Fund represents 49.3% of the 2021-22 adopted budget for all funds and accounts for most operating activities of the District except those activities required to be accounted for in another fund. General Fund revenues come from three main sources: local property taxes, the State School Fund (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 adopted 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 adopted 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.

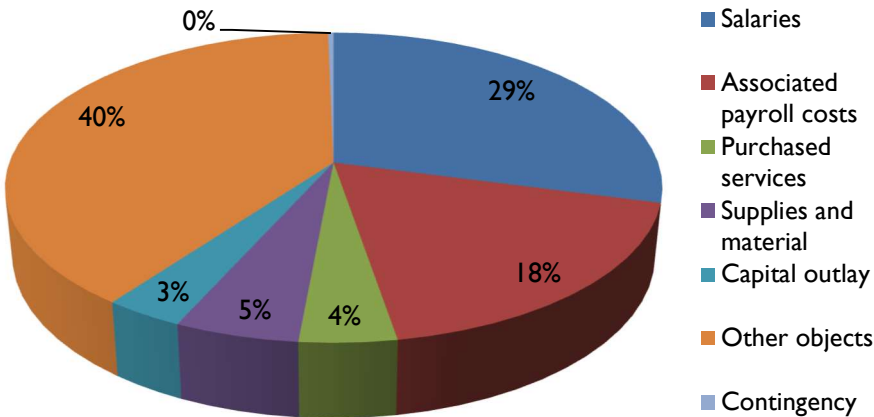
Together, local, state, and federal sources comprise \$59,490,595 or 54% of all sources.

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.



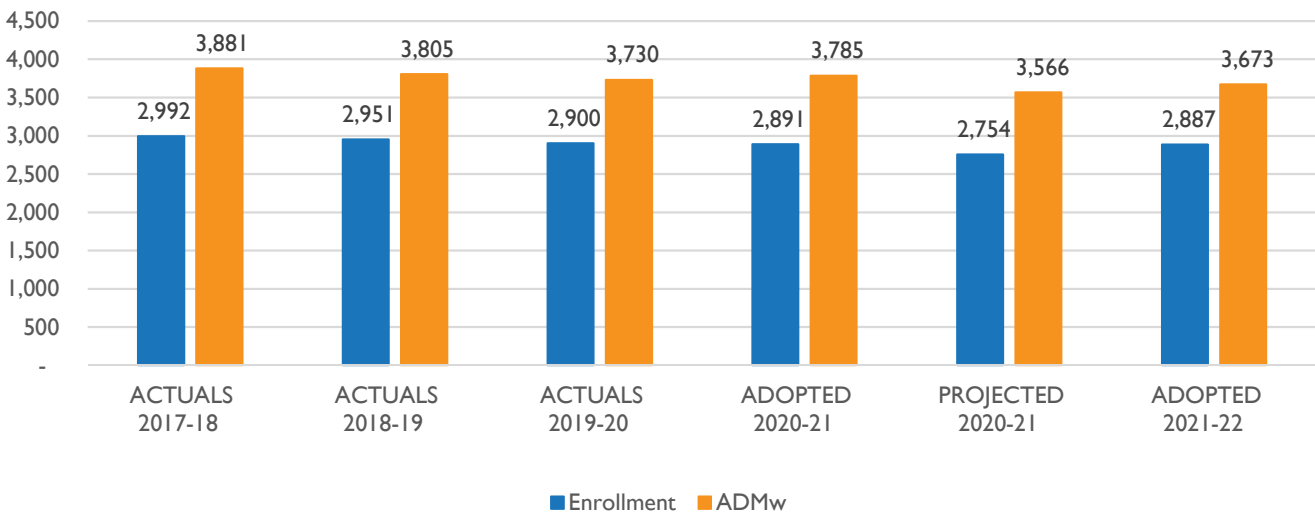
Requirements

The largest requirement in the District’s budget for all funds are salaries and associated payroll costs. adopted 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 adopted 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 adopted 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%

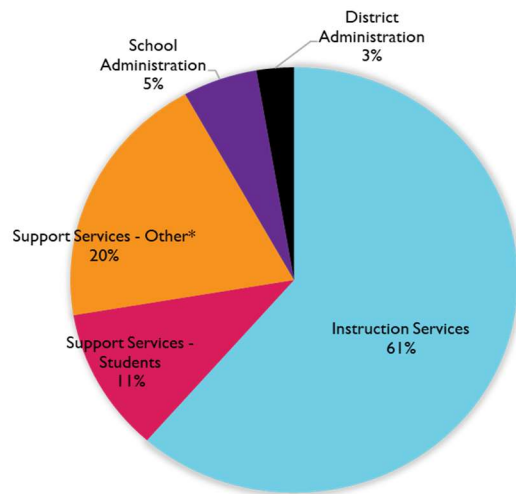
The District annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the District can increase this limit. The District’s permanent rate is \$4.5871 per \$1,000 of assessed value. In addition, 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.

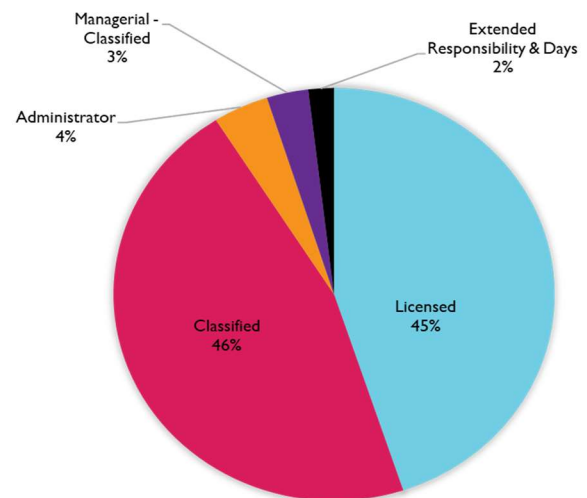
Staffing

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 adopted 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



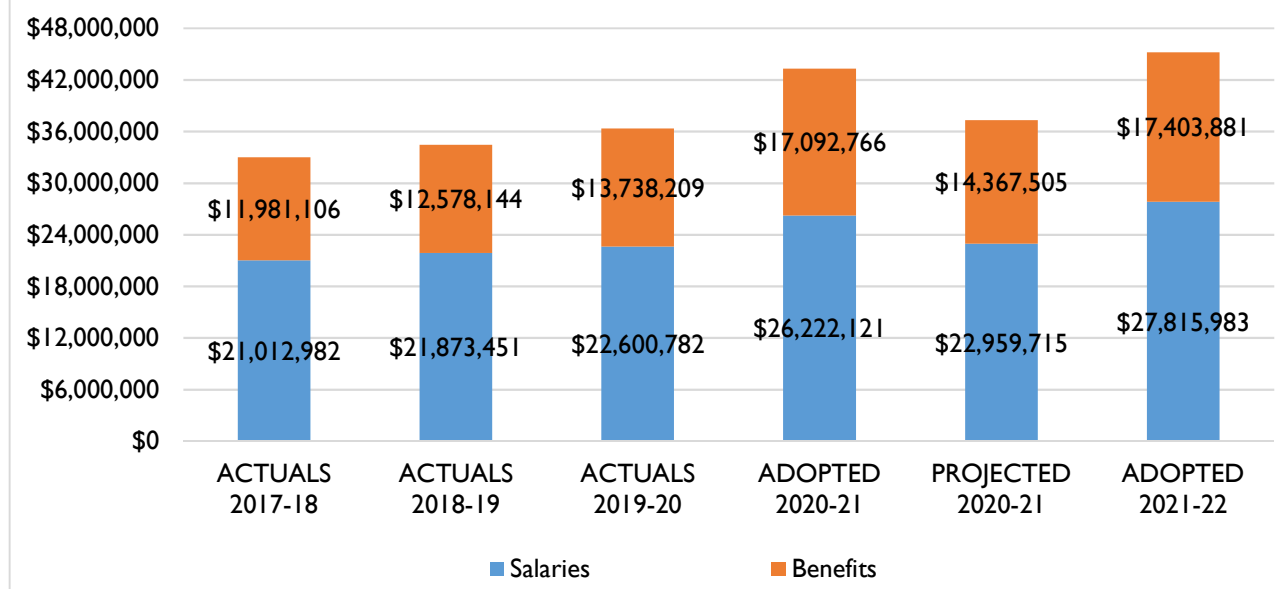
2021-22 FTE BY EMPLOYEE GROUP



* Custodial, Food Services, Maintenance, Technology & Transportation

Employee salaries and benefits (associated payroll costs) represents 71% of total requirements and are adopted 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

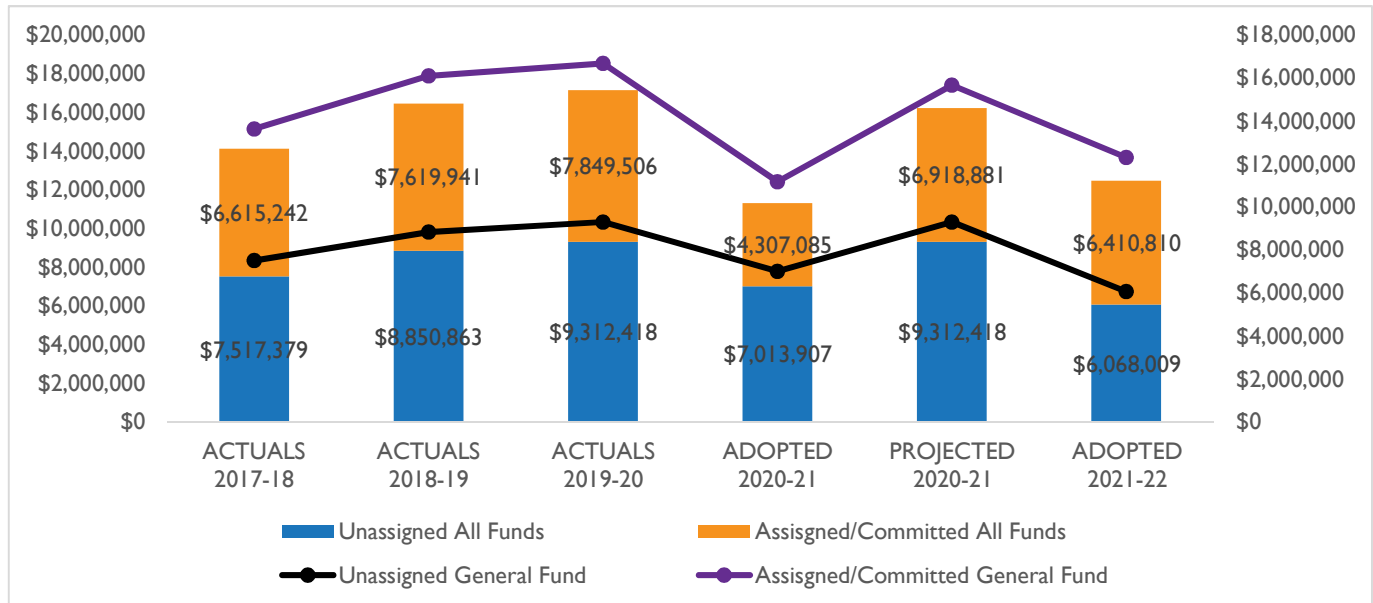
Year of Maturity	Series 2002		
	Principal	Interest	Total
2021-22	945,000	468,507	1,413,507
2022-23	1,065,000	416,721	1,481,721
2023-24	1,195,000	358,252	1,553,252
2024-25	1,340,000	291,930	1,631,930
2025-26	1,490,000	217,560	1,707,560
2026-27	1,655,000	134,865	1,789,865
2027-28	775,000	43,013	818,013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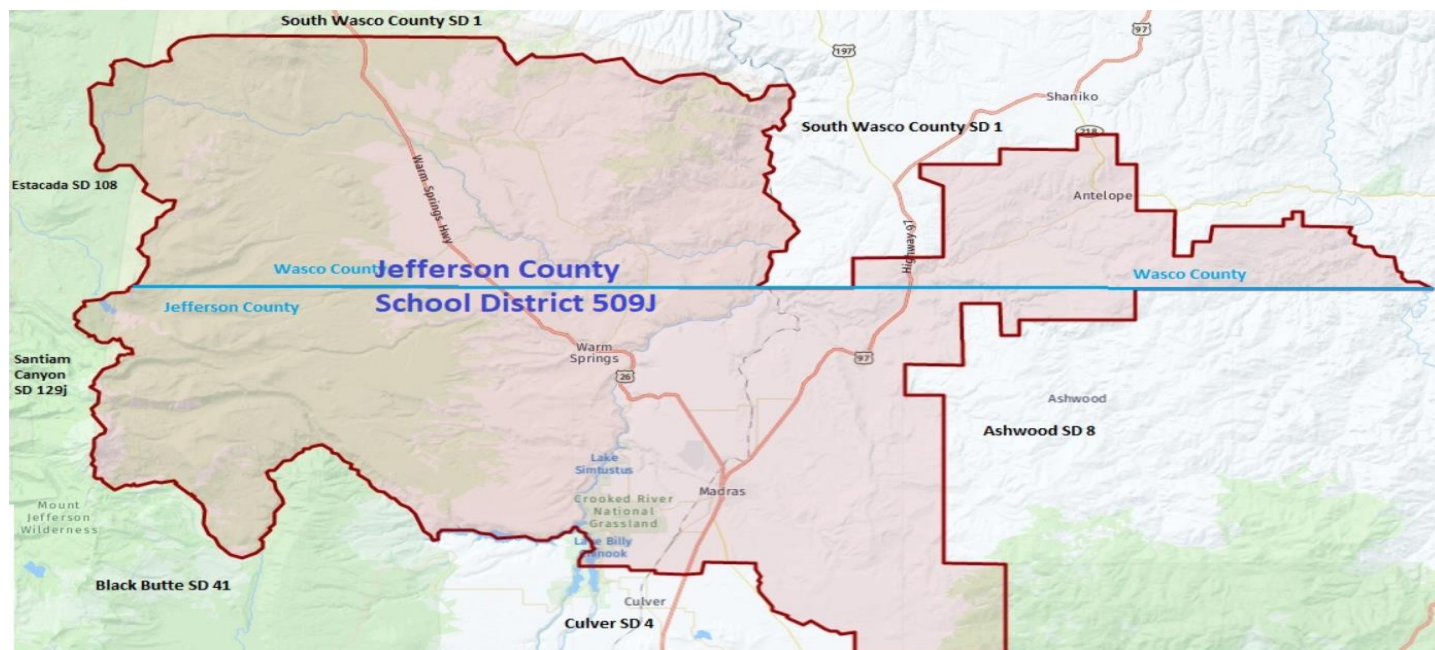
The District

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



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



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



Kevin Richards, Vice Chair
Position 5
Term ends: 06/30/2022



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

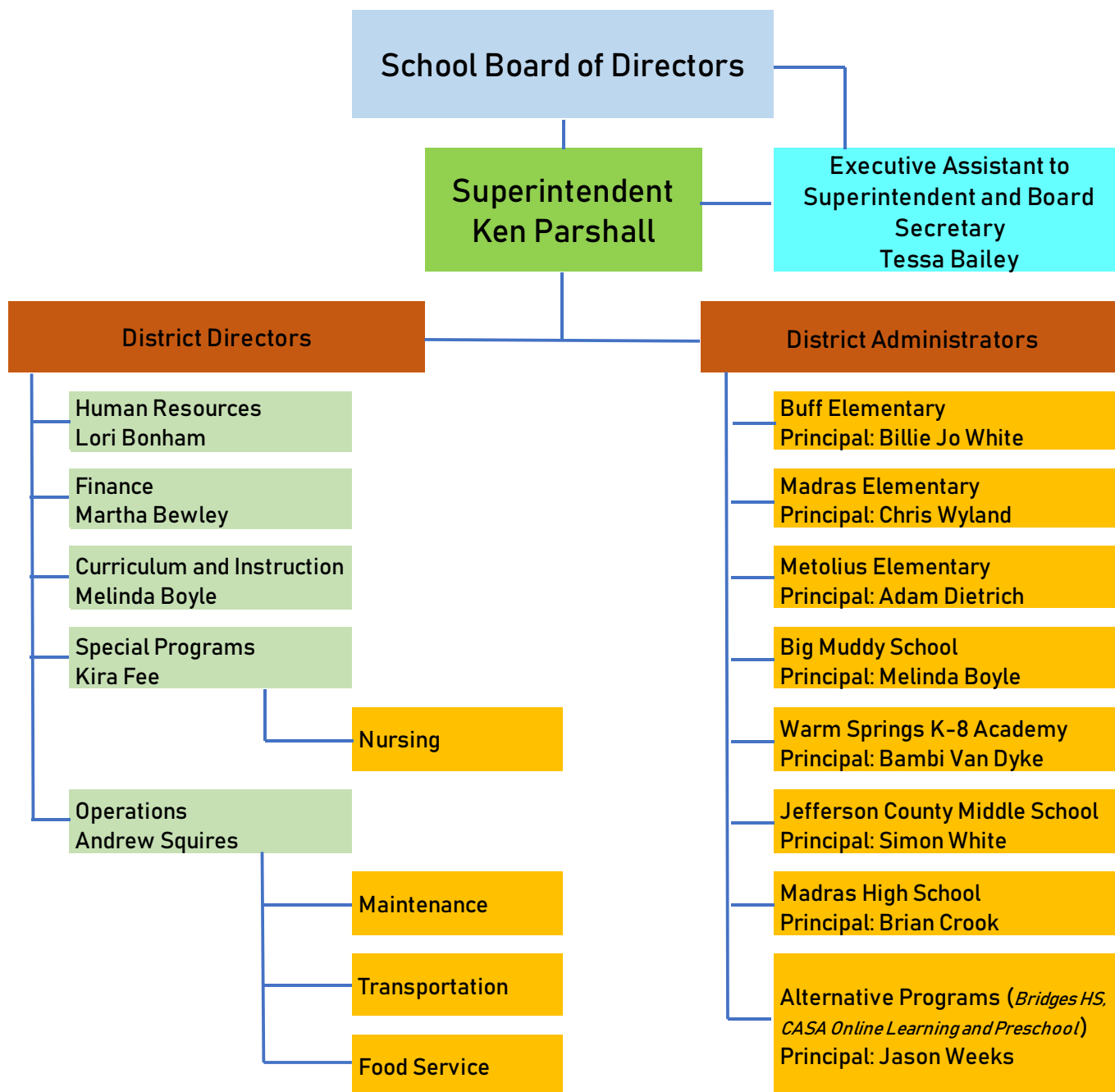
COMMUNITY MEMBERS

Regina Mitchell
Jim Hutchins
Ken Stout
Lindsay Foster-Drago
Danni Katchia

Position 6
Position 7
Position 8
Position 9
Position 10

Term ends: 06/30/2022
Term ends: 06/30/2023
Term ends: 06/30/2023
Term ends: 06/30/2022
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 adopted 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

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

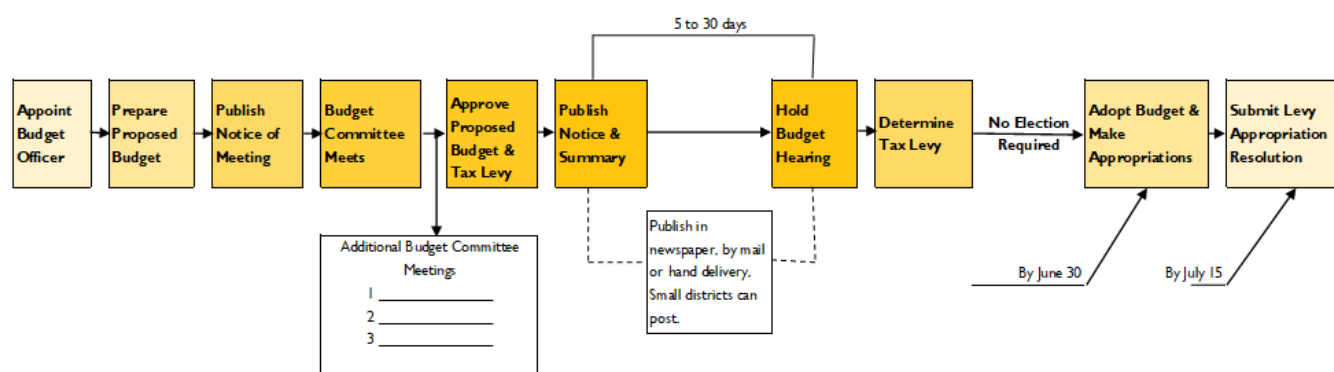
The District's budget is a planning tool that matches the financial, material, and human resources available with requirements to complete the school board's priorities and the educational program for students. It also includes information about the organization, and identifies the policy direction under 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).</p> <p>(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).</p> <p>(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	Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448).
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.</p> <p>Submission of Budget Document to Oregon Department of Education.</p>
August 14, 2021	Submission of electronic budget revenues and expenditures to the Oregon Department of Education.

Measures and Levies

MEASURE 5

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

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

MEASURE 50

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

MEASURE 98

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

MEASURE 99

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

HOUSE BILL 3427

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

[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.

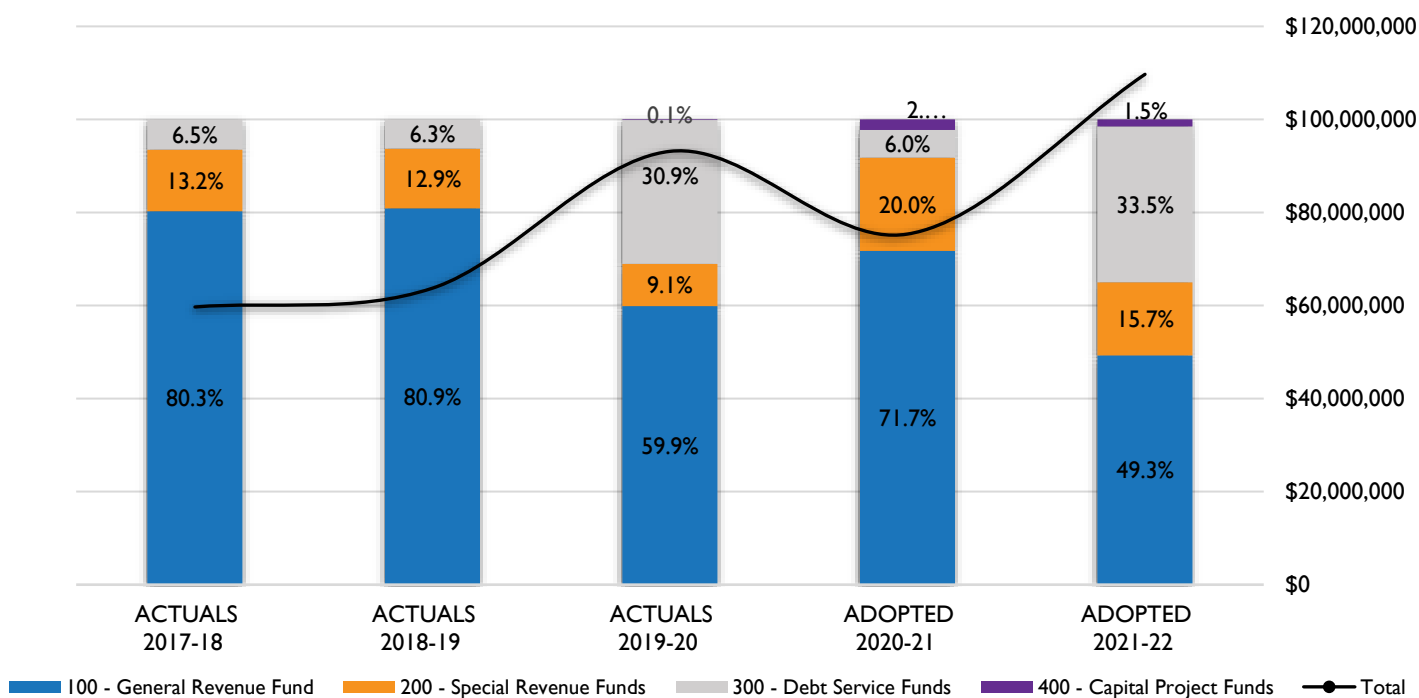
Oregon Budget Law (Oregon Revised Statutes Chapter 294) specifies a format for the District's annual budget presentation. The Oregon Department of Education adopts a chart of accounts used by school districts to classify revenues and expenditures. This chart of accounts is meant to define account classifications 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 adopted 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 adopted 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 adopted budget for all funds and accounts for proceeds of specific revenue sources that are restricted to expenditures for specific purposed. The Special Revenue Funds include donations, local, state and federal grants, nutrition services, and student body funds.



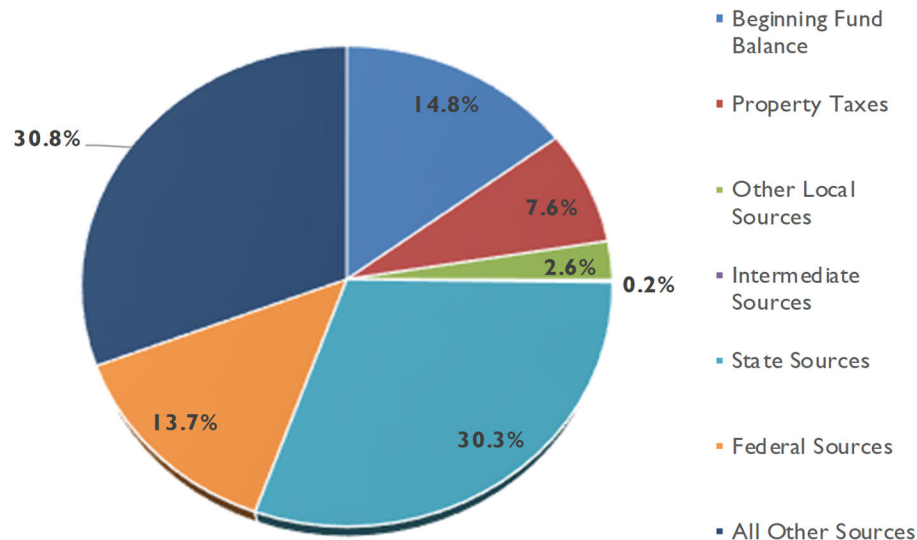
All Funds Resources

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	ADOPTED 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

- | | |
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| <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> |
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4000 Revenue From Federal Sources

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| <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> |
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5000 Revenue From Other Sources

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| <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> |
|---|--|

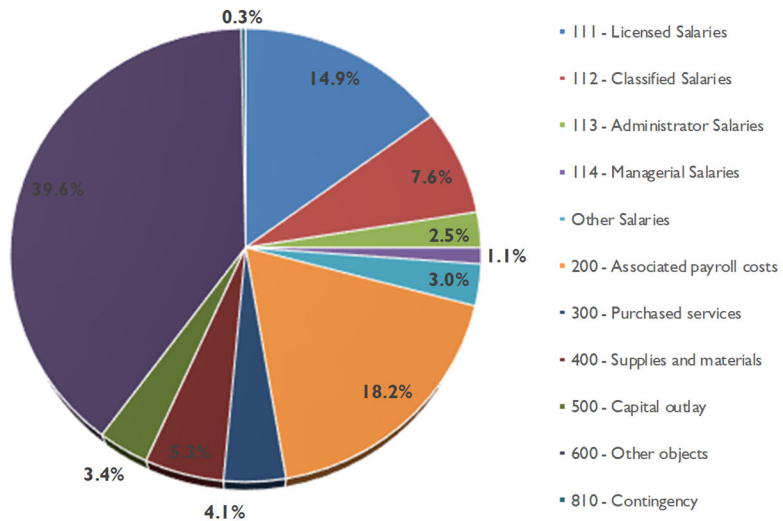
All Funds Requirements By Major Object

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	ADOPTED 2021-22	ADOPTED 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

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| <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> |
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0200 Associated Payroll Costs

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| <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> |
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0300 Purchased Services

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| <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

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|-------------|--|-------------|---|
| 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.) |
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All Funds Requirements By Major Function

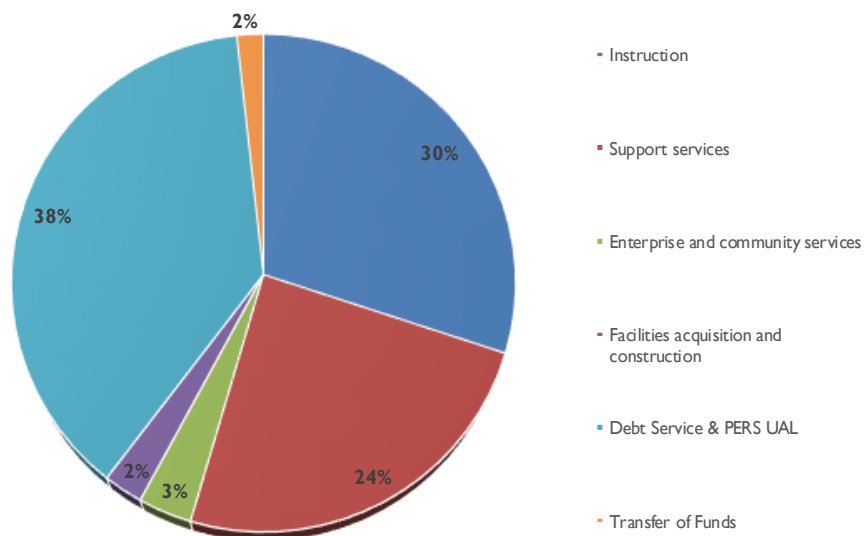
For fiscal year ending June 30, 2022, requirements for all funds is \$109,701,739. Major program requirements include instruction, support services, enterprise and community services, facilities acquisition, debt service, transfers, contingency, and unappropriated fund balance.

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	ADOPTED 2021-22	ADOPTED 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

Enrollment	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated
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	2992	2951	2900	2754	2887

ADMw	3,881	3,805	3,730	3,566	3,673
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Class Size Ratios				Class Size Ratios (Including Online Program)			
Kindergarten	22	Grades 4	24	Kindergarten	23	Grades 4	24
Grade 1	21	Grades 5	26	Grade 1	22	Grades 5	27
Grade 2	22	Middle School	23	Grade 2	23	Middle School	24
Grade 3	26	High School	23	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
ADOPTED 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 Approved & Adopted	2021/22 FTE
					Resources			
42,225,283	44,918,686	47,932,149	47,972,480		100 - General Fund	47,185,611	47,185,611	
1,290,504	1,582,180	1,815,949	1,775,607		101 - Bus Replacement Fund	1,768,899	1,768,899	
20,194	22,215	19,735	15,050		102 - Employee Wellness Program	15,600	15,600	
99,753	111,538	138,356	118,440		104 - VWS Housing Fund	65,000	65,000	
50,433	73,792	7,319	17,500		105 - Performing Arts Center	17,500	17,500	
-	-	14,712	23,800		106 - Classroom Furniture Replacement Fund	65,000	65,000	
415,667	493,973	569,289	530,000		107 - Technology Replacement Fund	865,000	865,000	
762,941	966,733	1,405,876	1,305,000		108 - Textbook Replacement Fund	1,650,000	1,650,000	
496,117	588,450	565,547	457,000		109 - Equipment Replacement Fund	425,000	425,000	
1,102,783	1,341,116	1,876,041	1,428,500		110 - Maint & Repair Projects	1,323,500	1,323,500	
1,010,000	1,010,000	1,008,250	-		111 - PERS Reserve Fund	250,000	250,000	
426,334	426,334	426,334	426,334		119 - VWS School Building Fund	426,334	426,334	
-	-	-	209,028		201 - Federal Grants	-	-	
-	-	173,507	1,233,716		202 - Read to Succeed Program	1,430,000	1,430,000	
1,226,424	1,120,293	807,251	1,625,647		203 - Title I-A Grants	1,128,584	1,128,584	
-	342,136	559,510	629,354		204 - 21st Century Grant	541,326	541,326	
202,636	216,637	142,415	288,719		205 - Title VI Indian Education	212,035	212,035	
-	170,357	409,727	394,297		207 - Native Language Program	353,476	353,476	
75,584	24,569	126,997	189,850		208 - Title V-B Rural Ed Initiative	135,088	135,088	
176,432	130,302	87,615	237,217		209 - Title II-A Quality Teachers	157,772	157,772	
-	-	-	945,805		210 - Cares Esser Grant	3,719,390	3,719,390	
37,080	65,369	157,418	187,762		211 - Title I-A School Improvement	135,700	135,700	
166,895	76,821	21,297	-		212 - VWS K-8 School Improvement Grant	-	-	
545,560	445,957	449,555	530,160		213 - IDEA Special Education	546,867	546,867	
-	-	-	142,240		215 - Early Head Start	106,680	106,680	
105,629	110,551	104,558	83,044		216 - Title III Language (ESL)	74,651	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	1,172,154	
202,639	207,476	215,350	246,844		223 - Youth Transition Program	237,678	237,678	
12,152	11,744	7,164	7,164		226 - Title X McKinney-Vento Grant	7,000	7,000	
31,573	91,802	16,719	-		227 - Title I-C & Title IV-A	-	-	
-	-	-	841,922		251 - Student Investment Account	2,141,766	2,141,766	
402,244	403,689	567,816	869,310		252 - High School Success (M98)	784,525	784,525	
677,324	1,026,097	495,204	965,026		253 - ODE State Grants	666,934	666,934	
33,366	32,774	58,862	50,000		254 - Outdoor School (M99)	50,000	50,000	
17,148	15,606	5,647	18,832		255 - SMILE Program	18,436	18,436	
-	-	-	236,000		256 - Preschool Promise	222,750	222,750	
574,296	552,639	429,646	477,210		262 - Student Body Fund	499,000	499,000	
89,303	93,769	73,603	75,000		263 - School Enrichment Fund	75,000	75,000	
200,251	229,416	171,237	282,583		271 - Miscellaneous Grants & Donations	155,078	155,078	
85,752	98,109	23,020	18,010		272 - HDESD	12,340	12,340	
170,959	143,548	124,439	159,366		273 - On-Site Child Care	155,692	155,692	
8,928	8,170	5,735	12,500		274 - Activity Bus	10,000	10,000	
2,435,328	2,262,756	2,357,445	2,436,952		299 - Child Nutrition	2,490,587	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	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	3,214,300	
-	-	127,648	1,700,000		401 - Capital Projects (Other Financing)	1,665,979	1,665,979	
59,683,048	63,723,180	93,139,270	75,361,004		Total Resources:	109,701,739	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	39,551,135	371.02
320,612	307,930	415,985	534,500		101 - Bus Purchase Fund	555,950	555,950	
8,679	10,030	9,622	11,615	0.08	102 - Employee Wellness Program	11,551	11,551	0.08
5,275	19,974	65,085	118,440		104 - VWS Housing Fund	65,000	65,000	

Continue on Next 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 Approved & Adopted	2021/22 FTE
144,802	168,649	179,095	194,190	1.25	105 - Performing Arts Center	197,467	197,467	1.25
-	35,288	20,830	50,000		106 - Classroom Furniture Replacement Fund	50,000	50,000	
158,037	179,261	124,757	159,525		107 - Technology Replacement Fund	159,525	159,525	
281,208	110,857	266,895	142,000		108 - Textbook Replacement Fund	142,000	142,000	
82,507	159,402	99,103	169,950		109 - Equipment Replacement Fund	109,097	109,097	
127,237	68,915	546,559	995,616		110 - Maint & Repair Projects	541,900	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	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	1,128,584	9.37
-	342,136	559,510	629,354	3.41	204 - 21st Century Grant	541,326	541,326	3.41
202,636	216,637	142,415	288,719	2.50	205 - Title VI Indian Education	212,035	212,035	2.50
-	170,357	409,727	394,297	1.00	207 - Native Language Program	353,476	353,476	1.00
75,584	24,569	126,997	189,850		208 - Title V-B Rural Ed Initiative	135,088	135,088	1.00
176,432	130,302	87,615	237,217		209 - Title II-A Quality Teachers	157,772	157,772	
-	-	-	945,805	8.60	210 - Cares Esser Grant	3,719,390	3,719,390	20.51
37,080	65,369	157,418	187,762		211 - Title I-A School Improvement	135,700	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	546,867	6.06
-	-	-	142,240	0.53	215 - Early Head Start	106,680	106,680	0.75
105,629	110,551	104,558	83,044	1.00	216 - Title III Language (ESL)	74,651	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	1,172,154	9.77
202,639	207,476	215,350	246,844	2.00	223 - Youth Transition Program	237,678	237,678	2.00
12,152	11,744	7,164	7,164	0.13	226 - Title X McKinney-Vento Grant	7,000	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	2,141,766	17.93
402,244	403,689	567,816	869,310	8.00	252 - High School Success (M98)	784,525	784,525	7.00
677,324	1,026,097	495,204	965,026	5.00	253 - ODE State Grants	666,934	666,934	2.00
33,366	32,774	58,862	50,000		254 - Outdoor School (M99)	50,000	50,000	
17,148	15,606	5,647	18,832	0.56	255 - Smile Program	18,436	18,436	0.56
-	-	-	236,000	2.00	256 - Preschool Promise	222,750	222,750	2.00
395,752	383,802	219,493	347,210		262 - Student Body Fund	339,000	339,000	
32,096	41,740	25,876	75,000		263 - School Enrichment Fund	75,000	75,000	
197,622	226,787	168,608	282,583		271 - Miscellaneous Grants & Donations	155,078	155,078	
85,752	98,109	23,020	18,010		272 - HDESD	12,340	12,340	
110,252	139,790	124,439	159,366	2.47	273 - On-Site Child Care	155,692	155,692	2.25
8,928	8,170	5,735	12,500		274 - Activity Bus	10,000	10,000	
2,281,178	2,179,022	2,194,310	2,436,952	22.77	299 - Child Nutrition	2,490,587	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	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	3,214,300	
-	-	127,648	1,700,000		401 - Capital Projects (Other Financing)	1,665,979	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	96,867,920	491.54
					6000 - Contingencies			
-	-	-	570,000		100 - General Fund	300,000	300,000	
-	-	-	570,000		Total Contingencies:	300,000	300,000	
					7000 - Reserves and Unappropriated Ending Fund Balance			
-	-	-	7,013,907		100 - General Fund	6,123,009	6,123,009	
-	-	-	1,328,607		101 - Bus Replacement Fund	1,312,949	1,312,949	
-	-	-	9,935		102 - Employee Wellness Program	10,549	10,549	
-	-	-	8,800		106 - Classroom Furniture Replacement Fund	15,000	15,000	
-	-	-	420,475		107 - Technology Replacement Fund	805,475	805,475	
-	-	-	1,263,000		108 - Textbook Replacement Fund	1,608,000	1,608,000	
-	-	-	287,050		109 - Equipment Replacement Fund	340,903	340,903	
-	-	-	432,884		110 - Maint & Repair Projects	781,600	781,600	
-	-	-	426,334		119 - WS School Building Fund	426,334	426,334	
-	-	-	130,000		262 - Student Body Fund	160,000	160,000	
-	-	-	11,320,992		Total Unappropriated Ending Fund Balance:	12,533,819	12,533,819	
45,550,428	47,252,410	75,977,345	75,361,004	483.57	Total Requirements:	109,701,739	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:

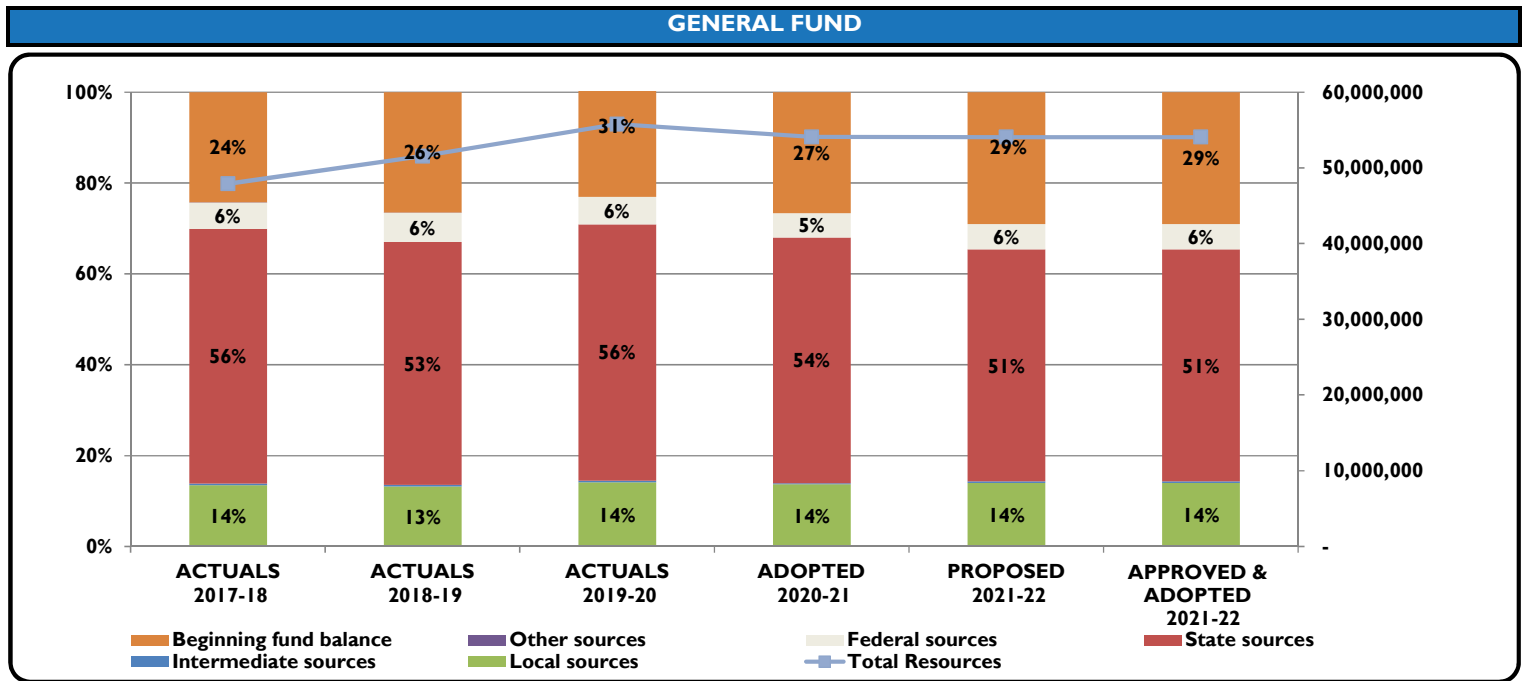
- Bus Replacement Fund (101)
- Employee Wellness Fund (102)
- Warm Springs Housing Fund (104)
- Performing Arts Fund (105)
- Classroom Furniture Replacement Fund (106)
- Technology Replacement Fund (107)
- Textbook Replacement Fund (108)
- Equipment Replacement Fund (109)
- Maintenance Projects Fund (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 ADOPTED BUDGET
FYE JUNE 30, 2022

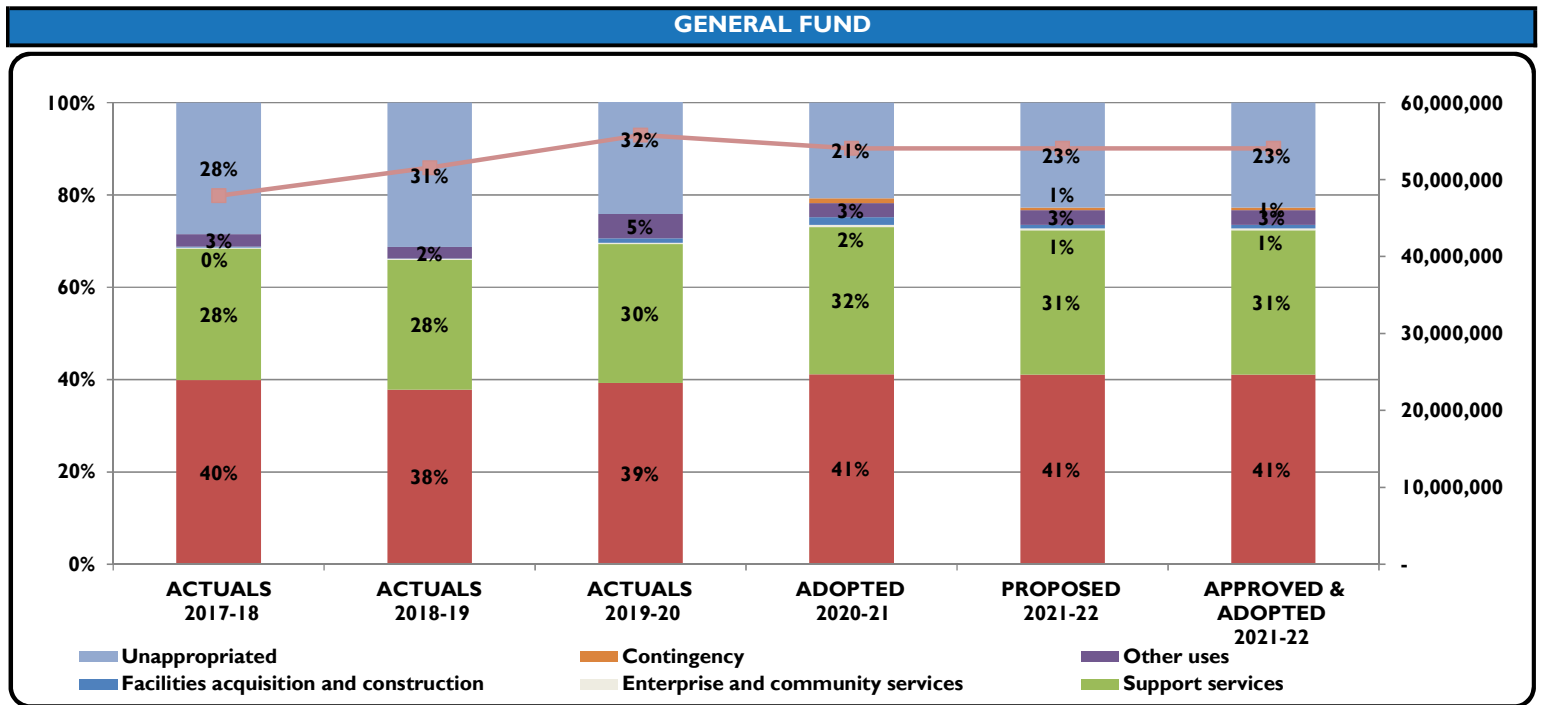
	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2021-22
RESOURCES						
Local sources	6,467,317	6,821,349	7,262,637	7,405,097	7,573,307	7,573,307
Intermediate sources	166,609	179,226	211,537	120,000	168,500	168,500
State sources	26,878,245	27,541,145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

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



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

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



FUNCTION	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2021-22
Instruction	19,099,438	19,496,444	20,233,348	22,255,730	22,190,179	22,190,179
Support services	13,650,710	14,479,248	15,503,104	17,219,713	16,923,223	16,923,223
Enterprise and community services	108,866	112,865	161,882	259,941	203,778	203,778
Facilities acquisition and construction	83,104	36,185	501,903	900,116	420,100	420,100
Other uses	1,309,243	1,287,891	2,681,175	1,673,219	1,701,345	1,701,345
Contingency	-	-	-	570,000	300,000	300,000
Unappropriated	13,648,648	16,122,395	16,698,171	11,190,992	12,318,819	12,318,819
Total Requirements	47,900,009	51,535,018	55,779,558	54,069,711	54,057,444	54,057,444

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS ADOPTED 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 2020-21	APPROVED & ADOPTED 2021-22
1111	CURRENT YEAR'S TAXES*	4,196,715	4,357,098	4,544,899	4,750,000	5,232,000	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	30,000
1415	TRANSPORTATION FEES IN DISTRICT	117,392	39,230	34,768	30,000	30,000	30,000
1510	INTEREST ON INVESTMENTS	286,747	512,348	486,786	442,850	172,200	172,200
1710	ADMISSIONS	21,136	17,353	24,958	28,500	28,500	28,500
1910	BUILDING & EQUIPMENT RENTALS REVENUE	69,416	62,320	51,172	74,940	67,500	67,500
1920	DONATIONS/CONTRIBUTIONS	100	-	-	-	-	-
1980	FEES CHARGED TO GRANTS	139,402	189,196	192,610	300,000	400,000	400,000
1990	MISCELLANEOUS REVENUE	22,010	33,879	201,497	88,500	20,000	20,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	50,551	36,835	61,583	55,000	55,000	55,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	63,234	109,018	119,456	100,000	10,000	10,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	40	3,734	-	-	-	-
1994	FINGERPRINTING CHARGES	5,084	5,487	4,885	5,000	5,000	5,000
1995	MEDICAID	60,560	21,044	12,863	24,000	24,000	24,000
1996	EMPLOYEE WELLNESS FEES	660	700	50	600	600	600
1997	PAY TO PLAY	4,905	5,510	10,220	12,000	12,000	12,000
1998	E-RATE REVENUE	122,036	111,943	71,927	100,000	90,000	90,000
1999	PERS UAL	1,142,565	1,187,997	1,246,870	1,363,707	1,396,507	1,396,507
2101	COUNTY SCHOOL FUNDS*	91,301	103,656	138,043	45,000	95,000	95,000
2240	PUBLIC PURPOSE CHARGE	75,308	75,570	73,494	75,000	73,500	73,500
3101	STATE SCHOOL FUND*	26,623,934	27,276,814	28,839,425	28,969,267	27,338,114	27,338,114
3103	COMMON SCHOOL FUND*	254,311	264,331	230,300	282,400	295,271	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	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	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	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	15,680,252
TOTALS		49,484,909	53,252,275	58,046,834	54,525,401	55,268,911	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	32,960,385
Required State Food Services Match (Fund 299 - page 243)		16,875	17,851	17,635	18,000	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	32,978,385
5201	OPERATING TRANSFERS IN	(1,584,900)	(1,717,257)	(2,267,276)	(455,690)	(1,211,467)	(1,211,467)
TOTAL NET OF INTERFUND TRANSFERS		47,900,009	51,535,018	55,779,558	54,069,711	54,057,444	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	APPROVED & ADOPTED 2021-22
1111	ELEMENTARY INSTRUCTION	6,928,025	7,089,327	7,497,417	8,226,789	7,320,881	7,320,881
1121	MIDDLE SCHOOL INSTRUCTION	2,851,909	2,815,925	2,964,888	3,271,819	3,229,674	3,229,674
1122	MIDDLE SCHOOL EXTRACURRICULAR	186,700	165,860	184,164	225,709	220,336	220,336
1131	HIGH SCH REGULAR INSTRUCTION	2,955,444	3,034,378	3,117,974	3,346,108	3,252,879	3,252,879
1132	HIGH SCHOOL EXTRACURRICULAR	537,289	539,165	558,377	470,400	474,666	474,666
1210	TAG INSTRUCTIONAL PROGRAM	58,772	61,296	67,969	71,315	71,321	71,321
1220	LIFE SKILLS INSTRUCT PROGRAM	1,546,241	1,486,320	1,577,747	1,832,784	1,909,700	1,909,700
1221	LEARNING CENTER - STRUCTURED AND INTENSIVE	424	-	-	-	-	-
1223	COMMUNITY TRANSITION CENTER	196,034	196,926	211,792	242,688	245,075	245,075
1227	EXTENDED SCHOOL YEAR	26,958	26,696	34,836	30,565	29,892	29,892
1229	BEHAVIORAL PROGRAM	472,737	635,355	708,567	805,822	792,149	792,149
1250	SPECIAL EDUCATION PROGRAM	1,562,820	1,637,130	1,572,309	1,771,739	1,841,307	1,841,307
1283	ALTERNATIVE EDUCATION	639,869	593,451	572,437	638,598	973,989	973,989
1291	ESL INSTRUCTIONAL PROGRAM	1,134,629	1,214,620	1,164,871	1,321,394	1,828,310	1,828,310
1460	SPECIAL SUMMER PROGRAM	1,605	-	-	-	-	-
2112	ATTENDANCE SERVICES	58,490	66,145	69,419	71,555	75,424	75,424
2114	STUDENT ACCOUNTING SERVICES	206,402	222,416	187,139	238,640	238,698	238,698
2115	STUDENT SAFETY	90,927	103,691	111,650	177,000	144,000	144,000
2122	COUNSELING SERVICES	719,622	877,304	970,001	1,010,795	327,839	327,839
2130	HEALTH & NURSING SERVICES	160,936	184,696	173,490	183,598	196,862	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	85,000
2190	STUDENT SUPPORT SERVICES	248,849	257,730	272,906	279,557	298,725	298,725
2211	IMPROVEMENT OF INSTRUCTION SERVICES	348,402	362,076	580,893	608,289	733,487	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	465,114
2230	ASSESSMENT & TESTING	72,018	74,986	72,700	107,959	92,745	92,745
2240	INSTRUCTIONAL STAFF DEVELOPMENT	92,933	85,905	78,018	125,815	115,233	115,233
2244	ADMINISTRATION STAFF DEVELOPMENT	39,785	27,010	12,962	36,000	25,000	25,000
2310	BOARD OF EDUCATION SERVICES	154,309	158,253	160,577	174,900	173,000	173,000
2321	OFFICE OF SUPERINTENDENT	416,957	438,159	464,089	471,651	501,615	501,615
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	56,612	30,504	30,184	36,040	35,840	35,840
2410	OFFICE OF THE PRINCIPAL SERVICES	2,553,592	2,625,457	2,855,955	3,219,813	3,318,456	3,318,456
2520	FISCAL SERVICES	535,708	645,757	713,289	809,176	797,155	797,155
2528	RISK MANAGEMENT SERVICES	73,118	75,572	75,393	85,500	113,400	113,400
2542	BUILDINGS SERVICES	2,605,059	2,729,701	2,747,881	2,980,198	3,067,417	3,067,417
2543	GROUPS SERVICES	139,289	80,158	101,923	152,428	161,714	161,714
2544	MAINTENANCE SERVICES	1,007,894	1,113,854	1,151,154	1,374,548	1,189,082	1,189,082
2546	SECURITY SERVICES	5,751	5,751	5,438	6,000	6,000	6,000
2552	VEHICLE OPERATION SERVICES	2,326,298	2,474,008	2,615,708	2,985,625	3,189,566	3,189,566
2572	PURCHASING SERVICES	31,872	28,634	41,432	32,088	32,930	32,930
2573	WAREHOUSE & DISTRIBUTING SERVICES	23,608	24,780	25,704	25,848	26,804	26,804
2574	PUBLISHING & DUPLICATING SERVICES	7,990	310	3,555	6,000	-	-
2623	EVALUATION SERVICES	-	-	-	-	-	-

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Continued from Previous Page

FUNCTION	DESCRIPTION	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2018-19	ADOPTED 2019-20	PROPOSED 2021-22	PROPOSED 2021-22
2626	GRANT WRITING SERVICES	20,891	9,456	4,703	12,000	12,000	12,000
2633	PUBLIC INFORMATION SERVICES	40,195	27,868	51,152	34,100	22,100	22,100
2640	STAFF SERVICES (HUMAN RESOURCES)	458,183	509,533	720,180	677,496	687,182	687,182
2642	RECRUITMENT SERVICES	9,549	11,883	11,816	29,500	22,500	22,500
2645	EMPLOYEE HEALTH SERVICES	10,204	13,031	11,288	13,615	15,551	15,551
2660	TECHNOLOGY SERVICES	453,158	473,918	417,591	492,402	559,730	559,730
2669	TELECOMMUNICATIONS SERVICES	137,565	139,842	122,122	118,862	134,042	134,042
2680	INTERPRETATION AND TRANSLATION	-	4,437	4,233	6,000	6,000	6,000
2700	SUPPLEMENTAL RETIREMENT PROGRAM	64,948	65,113	55,724	48,461	53,012	53,012
3100	FOOD SERVICES	6,792	4,962	39,870	113,950	63,644	63,644
3320	COMMUNITY RECREATION SERVICES	30,000	30,000	30,000	30,000	30,000	30,000
3330	PARENT INVOLVEMENT	510	387	247	500	5,295	5,295
3390	OTHER COMMUNITY SERVICES	71,565	77,514	91,765	115,491	104,839	104,839
4150	FACILITIES ACQUISITION AND CONSTRUCTION	83,102	36,183	501,903	900,116	420,100	420,100
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	1,584,900	1,717,257	2,267,276	455,690	1,211,467	1,211,467
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	166,678	99,894	434,305	309,512	304,838	304,838
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	1,142,565	1,187,997	1,246,870	1,363,707	1,396,507	1,396,507
5400	PERS UAL LUMP SUM	-	-	1,000,000	-	-	-
6110	CONTINGENCY	-	-	-	570,000	300,000	300,000
7000	UNAPPROPRIATED END FUND BALANCE	13,648,648	16,122,395	16,698,171	11,190,992	12,318,819	12,318,819
TOTALS		49,484,909	53,252,275	58,046,834	54,525,401	55,268,911	55,268,911
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	(1,584,900)	(1,717,257)	(2,267,276)	(455,690)	(1,211,467)	(1,211,467)
TOTAL NET OF INTERFUND TRANSFERS		47,900,009	51,535,018	55,779,558	54,069,711	54,057,444	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	APPROVED & ADOPTED 2021-22
100	General Fund	\$7,517,379	\$8,850,863	\$9,312,418	\$7,013,907	\$6,068,009	\$6,068,009
101	Bus Replacement Fund	\$1,379,892	\$1,574,250	\$1,669,964	\$1,328,607	\$1,312,949	\$1,312,949
102	Employee Wellness Fund	\$21,515	\$19,685	\$16,613	\$9,935	\$10,549	\$10,549
104	Warm Springs Housing Fund	\$94,478	\$121,564	\$73,271	\$0	\$0	\$0
105	Performing Arts Center Fund	\$56,131	\$0	\$0	\$0	\$0	\$0
106	Classroom Furniture Replacement Fund	\$0	\$14,712	\$43,882	\$8,800	\$15,000	\$15,000
107	Technology Replacement Fund	\$382,030	\$497,362	\$794,532	\$420,475	\$805,475	\$805,475
108	Textbook Reserve Fund	\$966,733	\$1,405,876	\$1,638,981	\$1,263,000	\$1,608,000	\$1,608,000
109	Equipment Replacement Fund	\$533,610	\$556,048	\$555,444	\$287,050	\$340,903	\$340,903
110	Maintenance Projects Fund	\$1,260,546	\$1,647,452	\$1,879,482	\$432,884	\$781,600	\$781,600
111	PERS Reserve Fund	\$1,010,000	\$1,008,250	\$257,250	\$0	\$250,000	\$250,000
118	Stabilization Fund	\$0	\$0	\$0	\$0	\$700,000	\$700,000
119	Warm Spring K-8 Building	\$426,334	\$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	\$12,318,819
Unassigned Fund Balance		\$7,517,379	\$8,850,863	\$9,312,418	\$7,013,907	\$6,068,009	\$6,068,009
Assigned Fund Balance		\$6,131,270	\$7,271,533	\$7,355,753	\$4,177,085	\$6,250,810	\$6,250,810
Total Fund Balance		\$13,648,649	\$16,122,396	\$16,668,171	\$11,190,992	\$12,318,819	\$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>	<i>\$38,377,192</i>
Unassigned General Fund Reserve Balance %		21%	22%	23%	18%	16%	16%
Assigned General Fund Reserve Balance %		17%	18%	19%	11%	16%	16%
Total General Fund Reserve Balance %		38%	41%	42%	28%	32%	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%



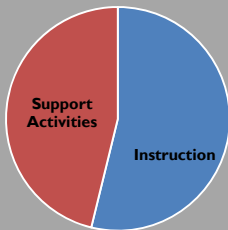
Budget Breakdown

Instruction

54%

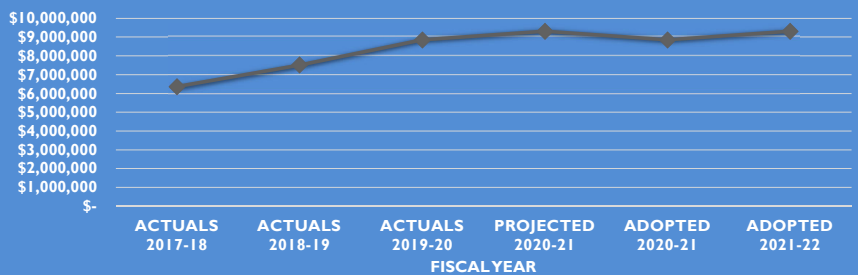
Support Activities

46%

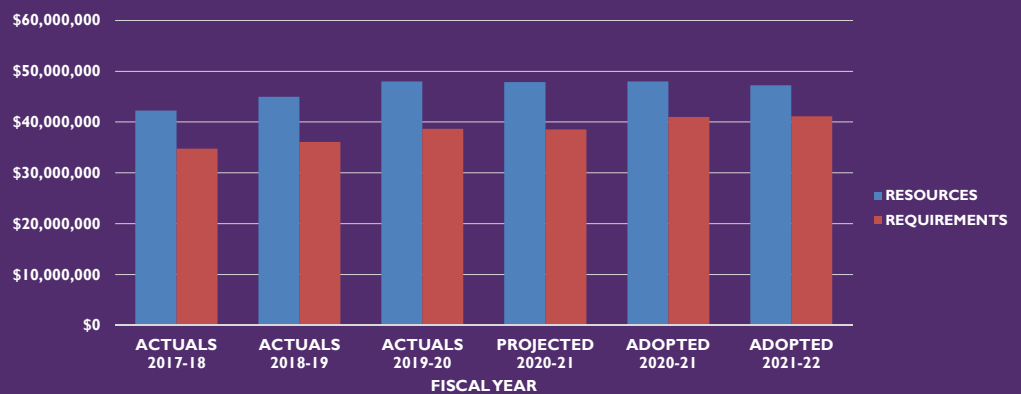


Fund Balance

General Fund Balance (Year End)



General Fund Financial Projections



GENERAL FUND ADOPTED 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	APPROVED & ADOPTED 2021-22
1100 Property Taxes	4,325,640	4,449,571	4,684,466	5,079,000	4,750,000	5,232,000	5,232,000
1300 Tuition From Other Districts	35,840	35,184	58,526	30,000	30,000	30,000	30,000
1400 Transportation Fees	117,392	39,230	34,768	-	30,000	30,000	30,000
1510 Interest on Investments	286,747	512,348	486,786	204,000	442,850	172,200	172,200
1700 Activity Fees	21,136	17,353	24,958	-	28,500	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	1,927,507
2101 County School	91,301	103,656	138,043	95,000	45,000	95,000	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	27,060,715
3103 Common School Fund	254,311	264,331	230,300	240,116	282,400	295,271	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	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	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	9,312,418
Total Resources	42,225,283	44,918,686	47,932,149	47,855,163	47,972,480	47,185,611	47,185,611

REQUIREMENTS

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

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

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

Fund Balance % based on FY21-22 Resources **19.85%** **23.37%** **24.59%** **24.59%** **18.52%** **16.02%** **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	APPROVED & ADOPTED 2021-22
101	Bus Replacement Plan	410,000	300,000	300,000	87,500	100,000	100,000
102	Wellness Program Fund	10,000	7,500	6,500	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	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	100,000
108	Textbook Adoption Fund	485,000	550,000	500,000	100,000	100,000	100,000
109	Equipment Replacement Fund	120,000	127,000	89,000	-	25,000	25,000
110	Maintenance Projects Fund	285,000	375,250	550,000	-	-	-
111	PERS Reserve Fund	-	-	250,000	-	-	-
118	Stabilization Fund	-	-	-	-	700,000	700,000
255	SMILE Fund	5,974	10,065	4,797	14,582	14,186	14,186
273	On-Site Child Care Fund	51,150	22,429	87,282	113,830	105,692	105,692
274	Activity Bus Fund	6,428	5,670	3,235	10,000	10,000	10,000
299	Food Services	103,126	61,730	338,992	171,100	174,960	174,960
303	PERS UAL Debt	1,142,565	1,187,997	1,246,870	1,363,707	1,396,507	1,396,507
Total General Fund Transfers		2,894,143	3,005,148	3,948,452	2,128,909	2,912,812	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 Approved & Adopted	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	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	30,000	
117,392	39,230	34,768	30,000		1415 - Transportation Fees In-District	30,000	30,000	
286,747	512,348	486,786	442,850		1510 - Interest On Investments	172,200	172,200	
21,136	17,353	24,958	28,500		1710 - Admissions	28,500	28,500	
25,279	27,600	27,061	27,500		1910 - Rentals	5,000	5,000	
100	-	-	-		1920 - Donations/Contributions	-	-	
139,402	189,196	192,610	300,000		1980 - Fees Charged to Grants	400,000	400,000	
21,814	28,879	46,401	20,000		1990 - Miscellaneous Revenue - Other	20,000	20,000	
50,551	36,835	61,583	55,000		1991 - Miscellaneous Revenue - Instruction Services	55,000	55,000	
63,234	109,018	119,456	100,000		1992 - Miscellaneous Revenue - Support Services	10,000	10,000	
40	3,734	-	-		1993 - Miscellaneous Revenue - Community Service	-	-	
5,084	5,487	4,885	5,000		1994 - Fingerprinting Charges	5,000	5,000	
60,560	21,044	12,863	24,000		1995 - Medicaid Revenues	24,000	24,000	
4,905	5,510	10,220	12,000		1997 - Pay to Play Fees	12,000	12,000	
1,142,565	1,187,997	1,246,870	1,363,707		1999 - PERS UAL	1,396,507	1,396,507	
6,300,290	6,668,985	7,011,452	7,188,557		Total Object 1000:	7,420,207	7,420,207	
					2000 - Revenue From Intermediate Sources			
91,301	103,656	138,043	45,000		2101 - County School Fund	95,000	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	27,060,715	
254,311	264,331	230,300	282,400		3103 - Common School Fund	295,271	295,271	
26,703,709	27,338,856	28,832,335	28,973,060		Total Object 3000:	27,355,986	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	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	2,950,000	
2,765,687	3,289,809	3,099,456	2,915,000		Total Object 4000:	3,002,000	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	9,312,418	
42,225,283	44,918,686	47,932,149	47,972,480		Total Fund 100:	47,185,611	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 Approved & Adopted	2021/22 FTE
					1000 - Instruction			
					1111 - Elementary Instruction			
4,266,494	4,411,361	4,588,948	4,884,209	89.09	0100 - Salaries	4,382,994	4,382,994	76.28
2,393,234	2,463,359	2,716,687	3,013,520		0200 - Associated Payroll Costs	2,536,290	2,536,290	
71,298	84,193	59,981	53,175		0300 - Purchased Services	53,175	53,175	
80,497	84,014	68,423	184,385		0400 - Supplies and Materials	248,222	248,222	
5,638	-	10,588	10,500		0600 - Other Objects	11,200	11,200	
6,817,160	7,042,927	7,444,626	8,145,789	89.09	Total Function 1111:	7,231,881	7,231,881	76.28
					1121 - Middle/Junior High Programs			
1,708,207	1,715,997	1,748,907	1,846,678	30.72	0100 - Salaries	1,899,019	1,899,019	30.80
978,787	955,924	1,026,965	1,194,199		0200 - Associated Payroll Costs	1,133,929	1,133,929	
19,025	21,266	21,583	22,000		0300 - Purchased Services	21,000	21,000	
52,197	62,607	50,599	125,442		0400 - Supplies and Materials	96,926	96,926	
275	8,014	6,132	6,000		0600 - Other Objects	6,300	6,300	
2,758,491	2,763,807	2,854,186	3,194,319	30.72	Total Function 1121:	3,157,174	3,157,174	30.80
					1122 - Middle/Junior High Extracurricular			
118,904	101,453	111,301	129,226	3.68	0100 - Salaries	136,772	136,772	3.68
38,959	38,351	48,796	44,908		0200 - Associated Payroll Costs	43,817	43,817	
8,372	13,471	13,201	17,150		0300 - Purchased Services	17,150	17,150	
4,249	11,588	9,765	33,425		0400 - Supplies and Materials	21,597	21,597	
1,006	1,003	1,095	1,000		0600 - Other Objects	1,000	1,000	
171,490	165,866	184,158	225,709	3.68	Total Function 1122:	220,336	220,336	3.68
					1131 - High School Programs			
1,829,594	1,882,080	1,886,862	1,958,112	30.64	0100 - Salaries	1,903,929	1,903,929	29.14
931,096	1,014,389	1,057,855	1,174,511		0200 - Associated Payroll Costs	1,039,628	1,039,628	
45,496	42,791	36,264	88,000		0300 - Purchased Services	90,000	90,000	
44,706	50,906	36,079	56,120		0400 - Supplies and Materials	149,957	149,957	
5,763	-	-	-		0500 - Capital Outlay	-	-	
1,748	1,255	4,468	4,865		0600 - Other Objects	4,865	4,865	
2,858,403	2,991,421	3,021,528	3,281,608	30.64	Total Function 1131:	3,188,379	3,188,379	29.14
					1132 - High School Extracurricular			
320,485	326,432	330,002	267,982	4.04	0100 - Salaries	274,011	274,011	4.04
119,636	114,182	129,156	91,618		0200 - Associated Payroll Costs	89,868	89,868	
59,944	70,694	71,653	74,810		0300 - Purchased Services	74,797	74,797	
28,237	19,954	20,934	29,740		0400 - Supplies and Materials	29,740	29,740	
8,985	7,889	6,625	6,250		0600 - Other Objects	6,250	6,250	
537,287	539,150	558,369	470,400	4.04	Total Function 1132:	474,666	474,666	4.04
					1210 - Programs for The Talented and Gifted			
34,559	37,385	39,117	39,899	0.50	0100 - Salaries	40,897	40,897	0.50
20,901	22,329	24,704	25,716		0200 - Associated Payroll Costs	24,724	24,724	
116	1,583	427	300		0300 - Purchased Services	300	300	
3,196	-	3,722	5,400		0400 - Supplies and Materials	5,400	5,400	
58,772	61,297	67,970	71,315	0.50	Total Function 1210:	71,321	71,321	0.50
					1220 - Life Skills Programs			
943,238	899,634	925,999	1,030,086	30.03	0100 - Salaries	1,069,317	1,069,317	30.03
600,092	580,204	638,531	743,998		0200 - Associated Payroll Costs	781,683	781,683	
-	-	4,852	50,000		0300 - Purchased Services	50,000	50,000	
2,911	6,484	8,365	8,700		0400 - Supplies and Materials	8,700	8,700	

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

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

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

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

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

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2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Adopted	2020/21 FTE	100 - General Fund	2021/22 Proposed	2021/22 Approved & Adopted	2021/22 FTE
1,142,565 2,894,143	1,187,997 3,005,148	1,246,870 3,948,452	1,363,707 2,128,909		5203 - Transfer to Debt Service 0700 - Transfers <i>Total Function 5000:</i>	1,396,507 2,912,812	1,396,507 2,912,812	
					6000 - Contingencies 6110 - Operating Contingency 0800 - Other Uses of Funds <i>Total Function 6000:</i>			
- -	- -	- -	570,000 570,000			300,000 300,000	300,000 300,000	
					7000 - Unappropriated Ending Fund Balance 7000 - Unappropriated End Fund Balance 0800 - Other Uses of Funds <i>Total Function 7000:</i>			
7,517,379 7,517,379	8,850,863 8,850,863	9,312,418 9,312,418	7,013,907 7,013,907			6,068,009 6,068,009	6,068,009 6,068,009	
42,225,283	44,918,686	47,932,149	47,972,480	381.99	<i>Total Fund 100:</i>	47,185,611	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 Approved & Adopted	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	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	5,524,935	170.72
1,832,649	1,886,218	1,904,651	2,142,741	17.85	0113 - Administrators	2,190,478	2,190,478	17.85
553,501	631,517	864,331	911,719	12.00	0114 - Managerial - Classified	860,120	860,120	12.00
60,283	58,458	51,266	43,140		0116 - Early Retirement Stipend	48,859	48,859	
383,557	367,676	339,769	427,607		0121 - Substitute - Licensed Salaries	397,728	397,728	
240,129	293,142	275,895	209,230		0122 - Substitute - Classified Salaries	275,723	275,723	
157,725	162,182	161,597	115,195		0130 - Overtime Salary	155,284	155,284	
359,133	345,233	351,991	375,708	7.72	0131 - Extended Responsibility Salaries	389,283	389,283	7.72
37,911	39,127	43,360	37,936	0.72	0132 - Extra Days Salaries	38,611	38,611	0.63
4,860	5,350	6,560	21,500		0133 - Events Pay	21,500	21,500	
11,750	11,675	11,457	11,850		0134 - Incentive Pay	11,600	11,600	
85,683	98,429	140,521	143,825		0140 - Other Stipends	86,375	86,375	
226,600	227,768	266,570	219,600		0155 - Opt-Out Insurance Incentive	249,600	249,600	
18,065,842	18,811,097	19,405,880	20,629,051	381.99	Total Object 0100:	20,584,893	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	763,376	
958,665	972,847	1,008,915	1,185,506		0212 - PERS Pick-Up Contribution	1,188,400	1,188,400	
986,173	1,022,256	1,065,608	1,222,388		0213 - PERS UAL Contribution	1,223,297	1,223,297	
1,465,956	1,526,504	2,134,323	2,595,878		0216 - OPSRP Employer Contribution	2,275,297	2,275,297	
(30,695)	17,089	12,807	-		0217 - Prior PERS Costs	-	-	
-	-	169,608	143,450		0218 - PERS Retiree Tier Contribution	132,597	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	1,573,362	
161,518	340,525	194,209	158,993		0231 - Workers' Comp	240,651	240,651	
17,444	18,135	18,689	20,643		0232 - Unemployment Compensation	20,569	20,569	
4,196,035	4,366,993	4,361,493	5,144,167		0241 - Medical Insurance	5,312,984	5,312,984	
62,290	78,521	64,550	15,000		0248 - 403(B) Employer Match	12,000	12,000	
69,751	71,738	46,129	81,000		0249 - Tuition Reimbursement	70,000	70,000	
10,210,275	10,772,369	11,731,833	13,411,740		Total Object 0200:	12,812,533	12,812,533	
					0300 - Purchased Services			
165,019	148,303	112,378	184,860		0311 - Instruction Services	161,550	161,550	
56,602	17,469	24,787	19,000		0312 - Instructional Program Improvement Services	69,000	69,000	
73,262	74,509	82,300	81,000		0313 - Student Services	85,000	85,000	
80,447	84,984	110,493	104,500		0322 - Contract Maint & Repairs	108,020	108,020	
179,755	154,885	155,516	164,675		0323 - Printing Costs	161,175	161,175	
24,273	48,216	23,123	19,029		0324 - Rentals	19,029	19,029	
462,114	448,547	409,501	454,300		0325 - Electricity	447,900	447,900	
120,909	131,377	132,108	128,000		0326 - Fuel (Building Use)	130,150	130,150	
68,376	68,531	75,418	85,100		0327 - Water and Sewage	86,350	86,350	
71,397	73,465	61,426	81,715		0328 - Garbage Service	75,615	75,615	
30,000	30,000	30,000	30,000		0329 - Other Property Services	30,000	30,000	
-	-	2,658	2,000		0331 - Student Transportation	1,700	1,700	
4,590	2,139	2,273	3,725		0341 - In-District Travel	8,085	8,085	
92,600	65,239	60,872	145,386		0342 - Out-of-District Travel	169,285	169,285	
11,870	13,000	15,533	16,900		0343 - Student Out-of District Travel	16,900	16,900	

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

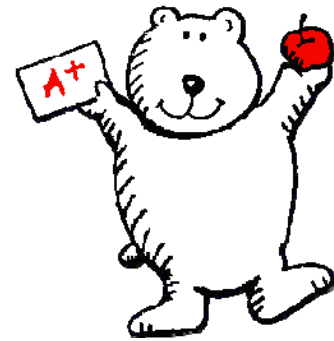
BUFF ELEMENTARY

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

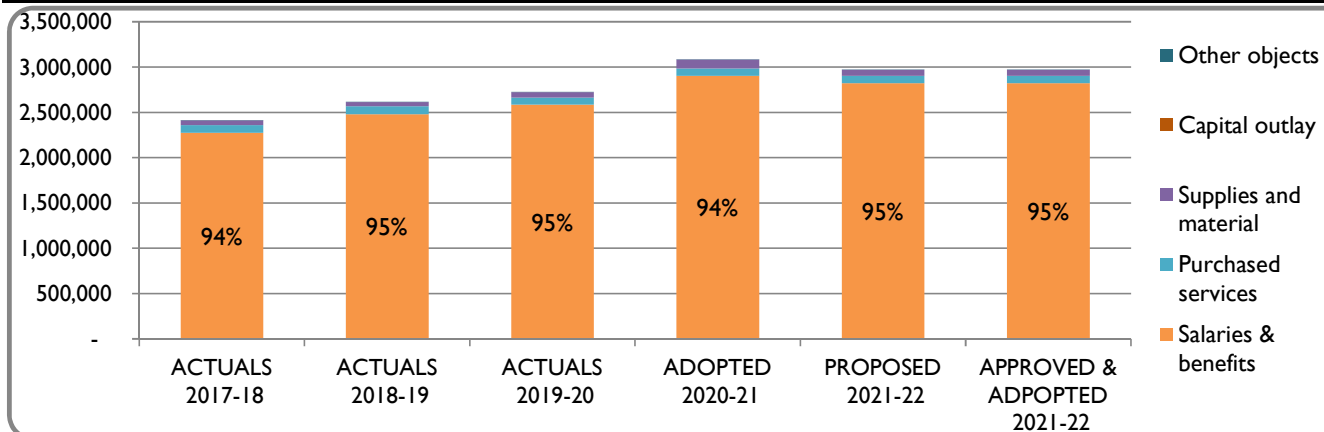
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Projected
	370	329	317	319	308	289	302

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

School Staffing

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2021-22
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Certified	14.50	16.00	17.00	18.00	15.00	15.00
Classified	6.25	7.63	7.63	7.63	6.44	6.44
Certified - SPED	2.00	2.00	2.00	2.00	3.00	3.00
Classified - SPED	8.23	8.94	8.94	8.94	8.94	8.94
Classified - Custodial	3.00	3.00	3.00	3.00	3.00	3.00
Certified - Extra Days/Duty	0.03	0.02	-	-	-	-
	35.01	38.59	39.56	40.56	37.38	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 Approved & Adopted	2021/22 FTE
					1000 - Instruction			
					1111 - Elementary Instruction			
770,897	837,400	897,675	999,353	20.75	0100 - Salaries	923,343	923,343	17.56
377,767	428,387	480,492	580,355		0200 - Associated Payroll Costs	523,006	523,006	
19,745	25,285	25,400	14,000		0300 - Purchased Services	14,000	14,000	
15,270	10,400	17,540	59,236		0400 - Supplies and Materials	24,950	24,950	
-	-	3,025	3,000		0600 - Other Objects	3,200	3,200	
1,183,678	1,301,471	1,424,132	1,655,944	20.75	Total Function 1111:	1,488,499	1,488,499	17.56
					1220 - Life Skills Programs			
-	-	-	-		0100 - Salaries	84,299	84,299	1.00
-	-	-	-		0200 - Associated Payroll Costs	47,819	47,819	
-	-	-	-		Total Function 1220:	132,118	132,118	1.00
					1229 - Behavioral Program			
197,511	194,851	183,359	209,528	7.63	0100 - Salaries	219,205	219,205	7.63
87,486	89,433	88,976	113,075		0200 - Associated Payroll Costs	113,636	113,636	
1,208	282	58	1,900		0400 - Supplies and Materials	1,900	1,900	
286,204	284,566	272,392	324,503	7.63	Total Function 1229:	334,741	334,741	7.63
					1250 - Special Education Program			
129,401	130,302	133,365	138,603	3.31	0100 - Salaries	142,328	142,328	3.31
56,758	52,086	47,346	69,511		0200 - Associated Payroll Costs	68,302	68,302	
3,513	586	1,304	1,650		0400 - Supplies and Materials	1,800	1,800	
189,671	182,974	182,015	209,764	3.31	Total Function 1250:	212,430	212,430	3.31
					1291 - ESL Instructional Program			
80,485	84,622	68,413	73,147	1.88	0100 - Salaries	77,340	77,340	1.88
42,321	44,751	43,935	61,062		0200 - Associated Payroll Costs	63,515	63,515	
129	411	172	750		0400 - Supplies and Materials	900	900	
122,935	129,784	112,520	134,959	1.88	Total Function 1291:	141,755	141,755	1.88
1,782,489	1,898,795	1,991,060	2,325,170	33.56	Total Function 1000:	2,309,543	2,309,543	31.38
					2000 - Support Services			
					2122 - Counseling Services			
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	500	
51,364	109,014	107,797	112,599	1.00	Total Function 2122:	500	500	
					2130 - Health & Nursing Services			
1,834	1,047	876	1,650		0400 - Supplies and Materials	1,880	1,880	
					2220 - Educational Media Services			
33,622	34,390	34,928	36,687	1.00	0100 - Salaries	38,687	38,687	1.00
11,107	11,974	13,984	14,017		0200 - Associated Payroll Costs	13,643	13,643	
5,315	4,083	2,501	5,675		0400 - Supplies and Materials	4,475	4,475	
134	119	-	25		0600 - Other Objects	25	25	
50,179	50,566	51,414	56,404	1.00	Total Function 2220:	56,830	56,830	1.00

Continue on Next Page

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Adopted	2020/21 FTE	I 08 - Buff Elementary	2021/22 Proposed	2021/22 Approved & Adopted	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	160,687	2.00
81,348	89,626	82,599	82,839		0200 - Associated Payroll Costs	78,635	78,635	
9,493	4,787	5,568	4,800		0300 - Purchased Services	4,800	4,800	
4,683	4,289	10,896	4,150		0400 - Supplies and Materials	5,650	5,650	
595	743	595	895		0600 - Other Objects	1,000	1,000	
220,242	230,880	248,945	248,418	2.00	Total Function 2410:	250,772	250,772	2.00
					<u>2542 - Buildings Services</u>			
145,714	152,024	148,845	146,018	3.00	0100 - Salaries	155,362	155,362	3.00
84,494	92,234	103,208	111,860		0200 - Associated Payroll Costs	114,815	114,815	
53,024	54,592	48,115	58,450		0300 - Purchased Services	57,100	57,100	
13,334	13,575	15,167	13,900		0400 - Supplies and Materials	13,900	13,900	
296,567	312,425	315,335	330,228	3.00	Total Function 2542:	341,177	341,177	3.00
					<u>2543 - Grounds Services</u>			
1,313	-	-	500		0300 - Purchased Services	500	500	
1,883	1,093	1,242	2,500		0400 - Supplies and Materials	2,500	2,500	
3,196	1,093	1,242	3,000		Total Function 2543:	3,000	3,000	
					<u>2544 - Maintenance Services</u>			
912	1,639	608	1,500		0300 - Purchased Services	1,500	1,500	
5,749	7,346	9,149	8,100		0400 - Supplies and Materials	8,100	8,100	
6,661	8,985	9,757	9,600		Total Function 2544:	9,600	9,600	
					<u>2546 - Security Services</u>			
359	359	359	400		0300 - Purchased Services	400	400	
					<u>2552 - Vehicle Operation Services</u>			
42	64	16	1,000		0300 - Purchased Services	1,000	1,000	
631,338	715,505	736,892	763,299	7.00	Total Function 2000:	665,159	665,159	6.00
2,413,827	2,614,300	2,727,952	3,088,469	40.56	Total Center 108:	2,974,702	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

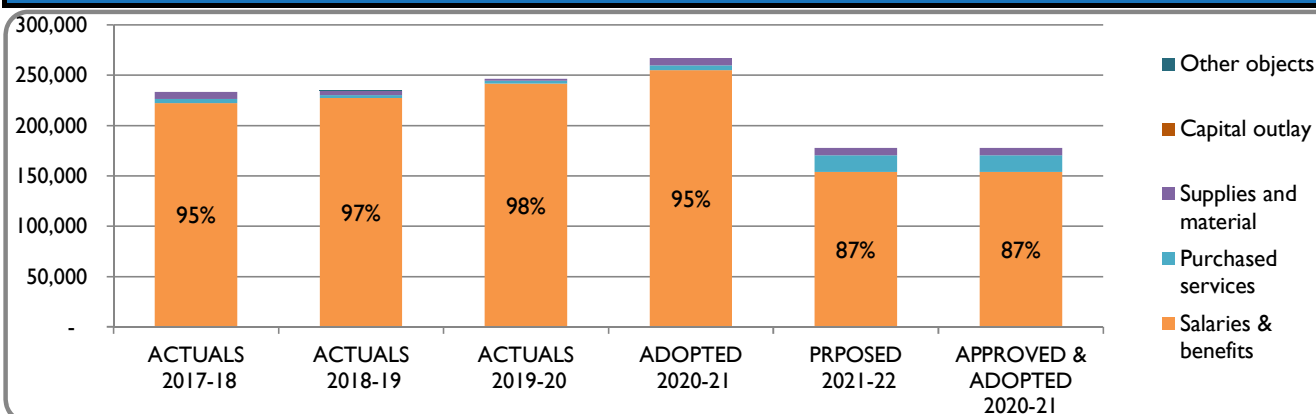
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Projected
17	22	21	15	15	10	11

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

GENERAL FUND



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

School Staffing

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

School Budgets - General Fund Requirements

Jefferson County School District 509J

June 30, 2022

112 - Big Muddy School

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Adopted	2020/21 FTE	112 - Big Muddy School	2021/22 Proposed	2021/22 Approved & Adopted	2021/22 FTE
					1000 - Instruction			
					1111 - Elementary Instruction			
141,357	144,306	150,003	157,481	2.00	0100 - Salaries	100,394	100,394	1.72
80,719	82,928	91,674	97,291		0200 - Associated Payroll Costs	53,523	53,523	
2,207	783	618	1,575		0300 - Purchased Services	1,575	1,575	
5,585	3,838	1,602	6,175		0400 - Supplies and Materials	6,525	6,525	
229,868	231,854	243,897	262,522	2.00	Total Function 1111:	162,017	162,017	1.72
229,868	231,854	243,897	262,522	2.00	Total Function 1000:	162,017	162,017	1.72
					2000 - Support Services			
					2130 - Health & Nursing Services			
13	-	159	100		0400 - Supplies and Materials	175	175	
					2220 - Educational Media Services			
-	148	88	500		0400 - Supplies and Materials	165	165	
					2240 - Instructional Staff Develop			
-	150	-	-		0300 - Purchased Services	-	-	
					2410 - Office of The Principal Services			
20	-	-	50		0300 - Purchased Services	50	50	
264	653	116	200		0400 - Supplies and Materials	350	350	
-	60	-	-		0600 - Other Objects	-	-	
284	713	116	250		Total Function 2410:	400	400	
					2544 - Maintenance Services			
-	-	39	500		0300 - Purchased Services	500	500	
997	-	-	100		0400 - Supplies and Materials	100	100	
997	-	39	600		Total Function 2544:	600	600	
					2552 - Vehicle Operation Services			
-	-	-	500		0300 - Purchased Services	500	500	
					2669 - Telecommunication Services			
2,084	2,029	2,045	2,400		0300 - Purchased Services	13,800	13,800	
3,378	3,041	2,447	4,350		Total Function 2000:	15,640	15,640	
233,246	234,895	246,343	266,872	2.00	Total Center 112:	177,657	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

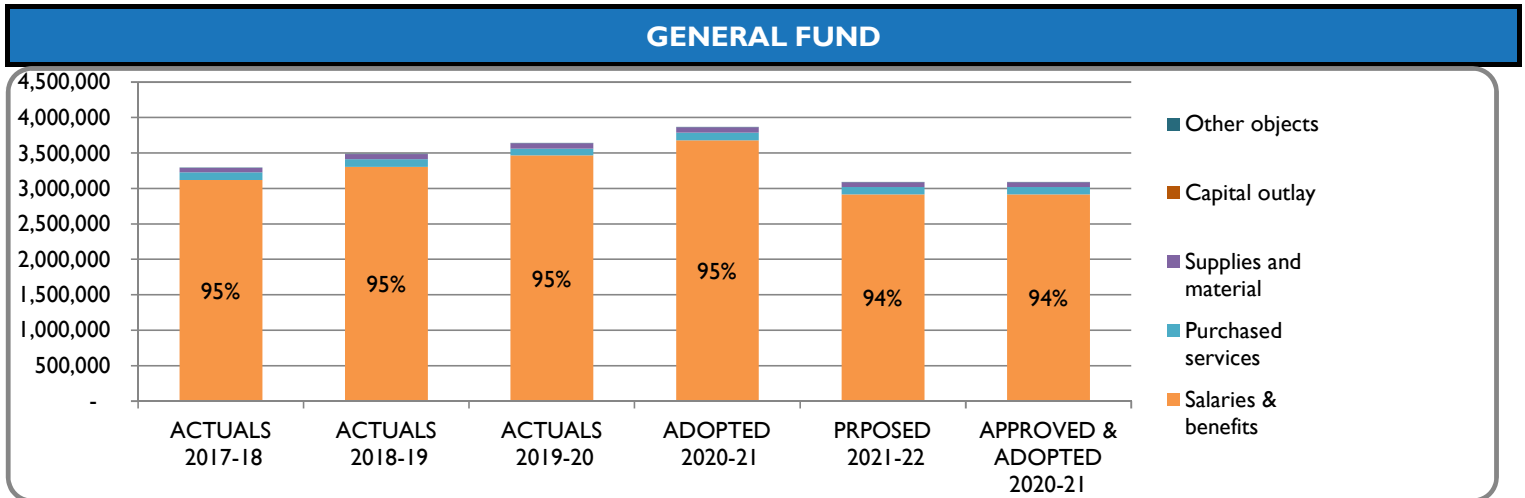
Enrollment History and Projections

	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



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

School Staffing

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2020-21
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Certified	20.25	20.75	21.75	21.75	15.00	15.00
Classified	8.78	9.84	8.06	6.88	6.50	6.50
Certified - SPED	3.00	3.00	3.00	3.00	2.00	2.00
Classified - SPED	7.59	9.19	9.19	9.19	9.19	9.19
Classified - Custodial	3.00	3.00	3.00	3.00	3.00	3.00
Certified - Extra Days/Duty	0.02	0.02	-	-	-	-
	43.64	46.80	46.00	44.81	36.69	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 Approved & Adopted	2021/22 FTE
					1000 - Instruction			
					1111 - Elementary Instruction			
1,101,723	1,167,077	1,200,894	1,228,751	22.50	0100 - Salaries	965,084	965,084	17.13
674,760	665,855	709,126	772,240		0200 - Associated Payroll Costs	570,319	570,319	
20,427	25,160	13,020	13,600		0300 - Purchased Services	13,600	13,600	
13,429	22,404	19,234	19,955		0400 - Supplies and Materials	12,750	12,750	
2,819	-	3,025	3,000		0600 - Other Objects	3,200	3,200	
1,813,158	1,880,497	1,945,299	2,037,546	22.50	Total Function 1111:	1,564,953	1,564,953	17.13
					1220 - Life Skills Programs			
258,418	299,723	331,294	351,756	9.75	0100 - Salaries	281,373	281,373	8.75
172,351	188,298	210,166	234,981		0200 - Associated Payroll Costs	190,182	190,182	
1,228	1,203	1,427	1,700		0400 - Supplies and Materials	1,700	1,700	
431,998	489,224	542,887	588,437	9.75	Total Function 1220:	473,255	473,255	8.75
					1250 - Special Education Program			
86,617	92,407	72,823	77,581	2.44	0100 - Salaries	81,385	81,385	2.44
41,737	46,554	37,338	46,183		0200 - Associated Payroll Costs	46,827	46,827	
-	62	-	-		0300 - Purchased Services	-	-	
2,701	284	1,249	1,500		0400 - Supplies and Materials	1,500	1,500	
131,055	139,307	111,410	125,264	2.44	Total Function 1250:	129,712	129,712	2.44
					1291 - ESL Instructional Program			
96,689	99,921	101,534	105,248	1.88	0100 - Salaries	107,592	107,592	1.88
66,474	68,912	74,751	77,691		0200 - Associated Payroll Costs	76,708	76,708	
47	396	245	850		0400 - Supplies and Materials	850	850	
163,211	169,229	176,530	183,789	1.88	Total Function 1291:	185,150	185,150	1.88
2,539,422	2,678,257	2,776,126	2,935,036	36.56	Total Function 1000:	2,353,070	2,353,070	30.19
					2000 - Support Services			
					2122 - Counseling Services			
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	250	
55,471	71,897	104,436	112,672	1.00	Total Function 2122:	250	250	
					2130 - Health & Nursing Services			
1,805	872	1,154	2,050		0400 - Supplies and Materials	2,280	2,280	
					2211 - Improvement of Instruction Services			
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:	-	-	
					2220 - Educational Media Services			
30,748	32,547	34,183	34,319	1.00	0100 - Salaries	37,505	37,505	1.00
25,260	26,437	28,740	29,660		0200 - Associated Payroll Costs	31,402	31,402	
4,226	3,579	3,550	4,200		0400 - Supplies and Materials	5,000	5,000	
33	-	65	25		0600 - Other Objects	100	100	
60,267	62,562	66,538	68,204	1.00	Total Function 2220:	74,007	74,007	1.00

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

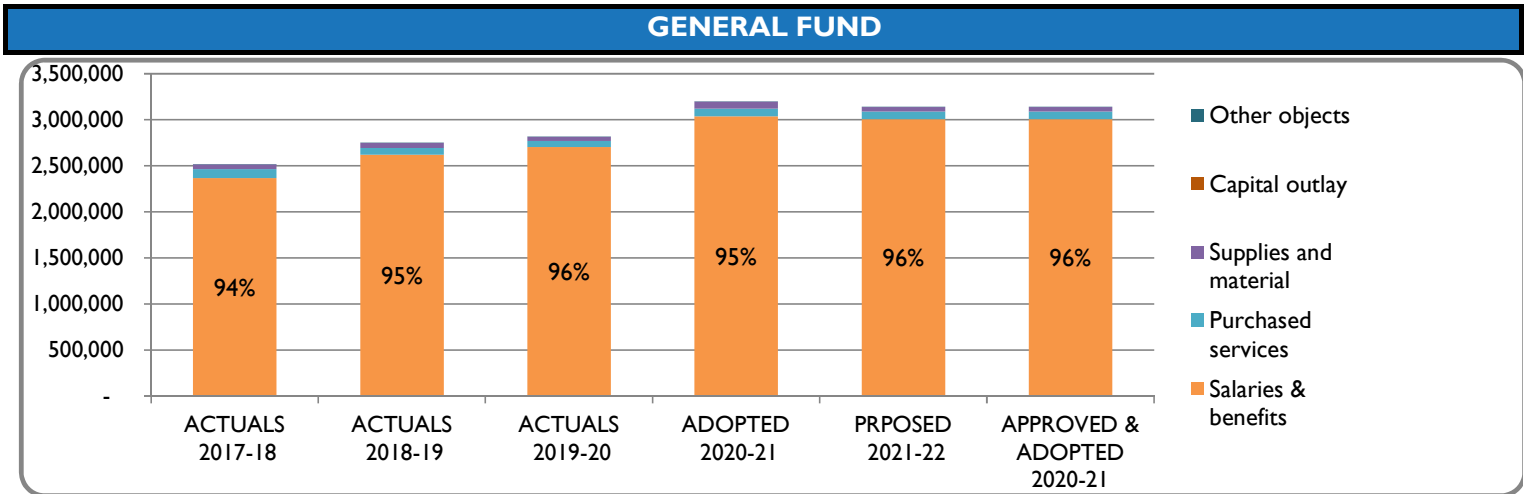
Enrollment History and Projections

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



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

School Staffing

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PRPOSED 2021-22	APPROVED & ADOPTED 2020-21
Administration	1.00	1.00	1.00	1.00	2.00	2.00
Certified	14.50	15.50	15.00	16.00	14.00	14.00
Classified	7.38	6.66	7.94	7.66	5.94	5.94
Certified - SPED	2.00	2.00	2.00	2.00	2.00	2.00
Classified - SPED	2.25	4.56	4.56	5.44	5.44	5.44
Classified - Custodial	2.00	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	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 Approved & Adopted	2021/22 FTE
					1000 - Instruction			
					1111 - Elementary Instruction			
965,394	984,422	995,761	1,097,485	18.06	0100 - Salaries	1,045,432	1,045,432	16.06
541,123	558,622	594,947	668,716		0200 - Associated Payroll Costs	587,948	587,948	
22,128	21,990	11,312	12,000		0300 - Purchased Services	12,000	12,000	
20,476	14,214	14,313	40,210		0400 - Supplies and Materials	12,297	12,297	
2,819	-	3,025	3,000		0600 - Other Objects	3,200	3,200	
1,551,940	1,579,248	1,619,357	1,821,411	18.06	Total Function 1111:	1,660,877	1,660,877	16.06
					1220 - Life Skills Programs			
90,509	132,911	136,918	185,485	5.50	0100 - Salaries	195,292	195,292	5.50
62,808	92,547	95,735	137,047		0200 - Associated Payroll Costs	141,389	141,389	
975	2,092	3,359	800		0400 - Supplies and Materials	800	800	
154,292	227,550	236,012	323,332	5.50	Total Function 1220:	337,481	337,481	5.50
					1250 - Special Education Program			
64,588	98,626	87,082	91,479	1.94	0100 - Salaries	96,059	96,059	1.94
51,774	63,885	63,661	68,066		0200 - Associated Payroll Costs	70,102	70,102	
848	-	1,098	750		0400 - Supplies and Materials	750	750	
117,211	162,511	151,841	160,295	1.94	Total Function 1250:	166,911	166,911	1.94
					1291 - ESL Instructional Program			
86,318	94,229	96,565	118,591	2.59	0100 - Salaries	107,592	107,592	1.88
56,810	62,242	67,657	78,438		0200 - Associated Payroll Costs	74,164	74,164	
-	292	135	700		0400 - Supplies and Materials	700	700	
143,128	156,763	164,356	197,729	2.59	Total Function 1291:	182,456	182,456	1.88
1,966,570	2,126,073	2,171,567	2,502,767	28.09	Total Function 1000:	2,347,725	2,347,725	25.38
					2000 - Support Services			
					2122 - Counseling Services			
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	300	
42,143	87,095	93,923	98,048	1.00	Total Function 2122:	300	300	
					2130 - Health & Nursing Services			
1,083	1,254	993	1,400		0400 - Supplies and Materials	1,630	1,630	
					2220 - Educational Media Services			
34,086	34,321	36,070	37,075	1.00	0100 - Salaries	37,015	37,015	1.00
28,476	28,979	31,785	32,697		0200 - Associated Payroll Costs	32,283	32,283	
5,425	2,573	2,959	4,975		0400 - Supplies and Materials	3,850	3,850	
35	-	35	25		0600 - Other Objects	50	50	
68,021	65,873	70,849	74,772	1.00	Total Function 2220:	73,198	73,198	1.00
					2240 - Instructional Staff Develop			
1,806	1,621	752	-		0100 - Salaries	-	-	
407	219	62	-		0200 - Associated Payroll Costs	-	-	
6,823	45	-	6,823		0300 - Purchased Services	6,823	6,823	
9,037	1,885	814	6,823		Total Function 2240:	6,823	6,823	

Continue on Next Page

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

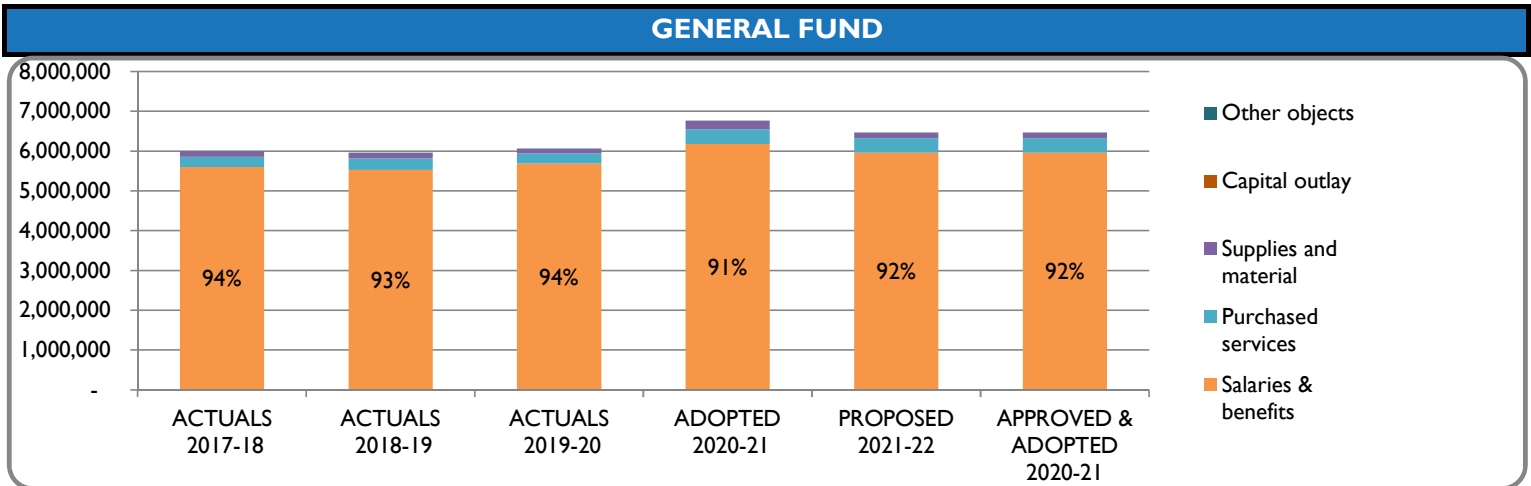
Enrollment History and Projections

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

School Staffing

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2020-21
Administration	2.50	3.00	4.00	3.00	3.00	3.00
Confidential/Supervisory	-	-	-	1.00	1.00	1.00
Certified	36.75	35.75	34.75	34.50	31.50	31.50
Classified	14.38	14.09	13.94	12.47	12.31	12.31
Certified - SPED	5.00	6.00	6.00	6.00	6.00	6.00
Classified - SPED	12.01	9.41	9.01	9.01	8.66	8.66
Classified - Custodial	4.00	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	0.32
Athletic Director	0.08	0.08	0.08	0.08	0.08	0.08
Athletic Coaches	1.40	1.40	1.40	1.40	1.40	1.40
Total	76.51	74.12	73.55	71.83	68.27	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 Approved & Adopted	2021/22 FTE
					1000 - Instruction			
					1111 - Elementary Instruction			
1,279,880	1,249,173	1,323,849	1,358,320	24.78	0100 - Salaries	1,304,538	1,304,538	22.81
708,296	704,956	815,423	862,011		0200 - Associated Payroll Costs	767,769	767,769	
6,792	10,975	9,631	12,000		0300 - Purchased Services	12,000	12,000	
25,737	33,157	15,734	58,809		0400 - Supplies and Materials	23,600	23,600	
-	-	1,513	1,500		0600 - Other Objects	1,600	1,600	
2,020,706	1,998,261	2,166,149	2,292,640	24.78	Total Function 1111:	2,109,507	2,109,507	22.81
					1121 - Middle/Junior High Programs			
563,259	575,231	579,897	612,668	9.50	0100 - Salaries	561,264	561,264	8.50
320,847	303,527	358,511	404,420		0200 - Associated Payroll Costs	356,411	356,411	
8,008	4,399	5,129	5,000		0300 - Purchased Services	5,000	5,000	
24,715	24,026	19,056	47,624		0400 - Supplies and Materials	23,476	23,476	
-	2,925	1,513	1,500		0600 - Other Objects	1,600	1,600	
916,829	910,108	964,106	1,071,212	9.50	Total Function 1121:	947,751	947,751	8.50
					1122 - Middle/Junior High Extracurricular			
58,417	46,991	54,959	65,849	1.80	0100 - Salaries	69,781	69,781	1.80
19,779	18,424	26,492	22,223		0200 - Associated Payroll Costs	21,573	21,573	
2,586	3,806	4,386	7,150		0300 - Purchased Services	7,150	7,150	
1,259	2,556	3,350	21,565		0400 - Supplies and Materials	11,230	11,230	
541	450	495	-		0600 - Other Objects	-	-	
82,582	72,227	89,682	116,787	1.80	Total Function 1122:	109,734	109,734	1.80
					1220 - Life Skills Programs			
288,054	153,472	112,734	119,279	3.66	0100 - Salaries	126,752	126,752	3.66
153,901	88,647	90,387	113,197		0200 - Associated Payroll Costs	118,060	118,060	
-	-	4,852	50,000		0300 - Purchased Services	50,000	50,000	
212	2,895	2,783	2,100		0400 - Supplies and Materials	2,100	2,100	
442,167	245,014	210,756	284,576	3.66	Total Function 1220:	296,912	296,912	3.66
					1229 - Behavioral Program			
79	116,448	143,410	160,693	3.66	0100 - Salaries	141,628	141,628	3.66
7	54,629	98,425	114,660		0200 - Associated Payroll Costs	104,326	104,326	
-	774	-	1,900		0400 - Supplies and Materials	1,900	1,900	
85	171,852	241,835	277,253	3.66	Total Function 1229:	247,854	247,854	3.66
					1250 - Special Education Program			
270,437	279,245	229,722	255,223	7.34	0100 - Salaries	288,283	288,283	7.34
155,213	134,268	123,517	162,759		0200 - Associated Payroll Costs	174,137	174,137	
750	-	-	-		0300 - Purchased Services	-	-	
2,262	3,426	3,937	1,500		0400 - Supplies and Materials	1,500	1,500	
428,662	416,939	357,176	419,482	7.34	Total Function 1250:	463,920	463,920	7.34
					1283 - Alternative Education Program			
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 Approved & Adopted	2021/22 FTE
					1291 - ESL Instructional Program			
339,585	382,869	317,679	321,162	7.69	0100 - Salaries	345,512	345,512	7.50
202,606	195,564	195,854	239,916		0200 - Associated Payroll Costs	267,569	267,569	
1,190	1,180	-	2,700		0400 - Supplies and Materials	2,400	2,400	
543,381	579,613	513,533	563,778	7.69	Total Function 1291:	615,481	615,481	7.50
					1460 - Special Programs, Summer School			
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	4,791,159	55.27
					2000 - Support Services			
					2114 - Student Accounting Services			
37,978	37,124	19,618	39,338	1.00	0100 - Salaries	40,554	40,554	1.00
27,394	28,463	14,032	31,577		0200 - Associated Payroll Costs	32,436	32,436	
65,372	65,588	33,650	70,915	1.00	Total Function 2114:	72,990	72,990	1.00
					2115 - Student Safety Services			
-	-	-	58,000		0300 - Purchased Services	55,000	55,000	
					2122 - Counseling Services			
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	1,000	
786	739	102	750		0400 - Supplies and Materials	750	750	
162,675	171,075	134,249	139,014	1.05	Total Function 2122:	1,750	1,750	
					2130 - Health & Nursing Services			
2,302	2,111	1,143	2,650		0400 - Supplies and Materials	3,012	3,012	
					2150 - Speech Pathology & Audiology Services			
-	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:	-	-	
					2211 - Improvement of Instruction Services			
-	-	-	-		0100 - Salaries	82,794	82,794	1.00
-	-	-	-		0200 - Associated Payroll Costs	47,256	47,256	
-	-	-	-		Total Function 2211:	130,050	130,050	1.00
					2220 - Educational Media Services			
36,180	33,307	29,706	35,480	1.00	0100 - Salaries	36,989	36,989	1.00
28,592	28,401	28,407	32,026		0200 - Associated Payroll Costs	32,273	32,273	
3,607	4,417	3,990	3,975		0400 - Supplies and Materials	8,510	8,510	
-	-	-	25		0600 - Other Objects	100	100	
68,380	66,125	62,103	71,506	1.00	Total Function 2220:	77,872	77,872	1.00
					2240 - Instructional Staff Develop			
1,638	955	157	-		0100 - Salaries	-	-	
394	144	59	-		0200 - Associated Payroll Costs	-	-	
7,472	-	217	4,263		0300 - Purchased Services	4,263	4,263	
88	-	-	-		0400 - Supplies and Materials	-	-	
9,591	1,099	434	4,263		Total Function 2240:	4,263	4,263	

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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 Approved & Adopted	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	430,397	6.00
232,342	215,669	238,916	301,846		0200 - Associated Payroll Costs	283,265	283,265	
12,956	10,252	15,022	15,500		0300 - Purchased Services	13,500	13,500	
31,373	27,498	25,793	24,224		0400 - Supplies and Materials	24,224	24,224	
2,183	1,003	119	2,500		0600 - Other Objects	2,500	2,500	
703,306	649,607	711,537	788,689	6.00	Total Function 2410:	753,886	753,886	6.00
					<u>2542 - Buildings Services</u>			
173,235	186,845	176,755	190,776	4.00	0100 - Salaries	184,795	184,795	4.00
89,890	104,665	119,810	129,829		0200 - Associated Payroll Costs	143,482	143,482	
126,169	143,333	125,196	135,100		0300 - Purchased Services	132,100	132,100	
18,494	16,858	18,518	17,700		0400 - Supplies and Materials	17,700	17,700	
407,788	451,701	440,279	473,405	4.00	Total Function 2542:	478,077	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	4,500	
4,646	1,848	1,982	4,500		Total Function 2543:	4,500	4,500	
					<u>2544 - Maintenance Services</u>			
15,344	43,140	45,872	30,000		0300 - Purchased Services	30,000	30,000	
10,728	10,331	10,834	14,500		0400 - Supplies and Materials	14,500	14,500	
26,072	53,471	56,706	44,500		Total Function 2544:	44,500	44,500	
					<u>2546 - Security Services</u>			
1,258	1,258	1,304	1,500		0300 - Purchased Services	1,500	1,500	
					<u>2552 - Vehicle Operation Services</u>			
9,929	12,355	11,512	14,200		0300 - Purchased Services	14,200	14,200	
					<u>2669 - Telecommunication Services</u>			
66,000	64,168	38,868	39,380		0300 - Purchased Services	39,380	39,380	
1,527,320	1,563,681	1,520,025	1,738,496	13.40	Total Function 2000:	1,680,980	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	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

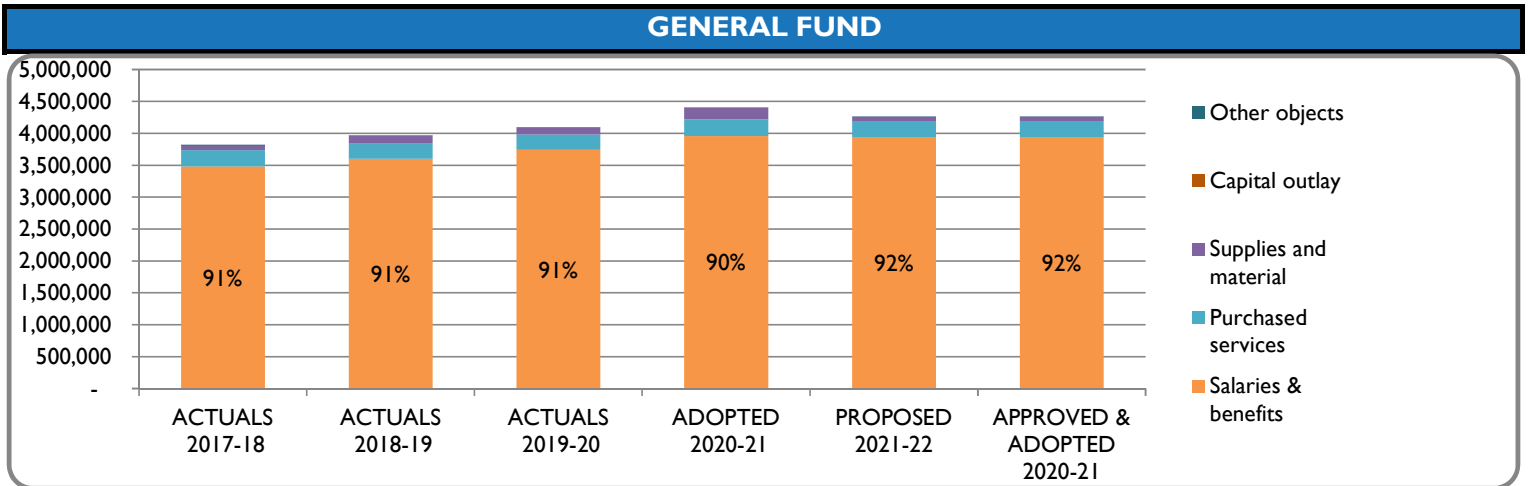
Enrollment History and Projections

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

School Staffing

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2020-21
Administration	2.00	2.00	2.00	2.00	2.00	2.00
Certified	20.50	20.50	20.00	20.00	20.00	20.00
Classified	5.72	6.44	6.44	6.44	6.44	6.44
Certified - SPED	3.00	3.00	3.00	3.00	3.00	3.00
Classified - SPED	9.16	8.93	8.93	8.21	7.69	7.69
Classified - Custodial	4.00	4.00	4.00	4.00	4.00	4.00
Certified - Extra Days	0.05	0.05	0.05	0.05	0.08	0.08
Advisors	0.40	0.40	0.40	0.40	0.40	0.40
Athletic Directors	0.08	0.08	0.08	0.08	0.08	0.08
Athletic Coaches	1.40	1.40	1.40	1.40	1.40	1.40
	46.31	46.80	46.30	45.58	45.08	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 Approved & Adopted	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	1,293,142	21.30
633,822	652,397	658,315	756,944		0200 - Associated Payroll Costs	743,663	743,663	
11,017	16,868	16,454	17,000		0300 - Purchased Services	16,000	16,000	
27,482	38,580	31,543	77,818		0400 - Supplies and Materials	10,250	10,250	
275	5,089	4,619	4,500		0600 - Other Objects	4,700	4,700	
1,785,990	1,853,699	1,864,622	2,047,650	20.22	Total Function 1121:	2,067,755	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	66,991	1.88
19,180	19,927	22,303	22,685		0200 - Associated Payroll Costs	22,244	22,244	
5,786	9,665	8,815	10,000		0300 - Purchased Services	10,000	10,000	
2,990	9,032	6,416	11,860		0400 - Supplies and Materials	10,367	10,367	
466	553	600	1,000		0600 - Other Objects	1,000	1,000	
88,908	93,639	94,476	108,922	1.88	Total Function 1122:	110,602	110,602	1.88
					<u>1220 - Life Skills Programs</u>			
202,612	183,634	198,831	193,833	5.34	0100 - Salaries	193,620	193,620	5.34
132,347	108,269	122,471	123,913		0200 - Associated Payroll Costs	145,406	145,406	
79	216	618	2,000		0400 - Supplies and Materials	2,000	2,000	
335,038	292,118	321,920	319,746	5.34	Total Function 1220:	341,026	341,026	5.34
					<u>1229 - Behavioral Program</u>			
21,613	21,880	27,944	25,171	0.88	0100 - Salaries	25,649	25,649	0.88
21,778	22,717	25,570	26,156		0200 - Associated Payroll Costs	26,329	26,329	
43,392	44,598	53,514	51,327	0.88	Total Function 1229:	51,978	51,978	0.88
					<u>1250 - Special Education Program</u>			
172,606	179,111	192,577	199,698	4.47	0100 - Salaries	207,709	207,709	4.47
113,058	116,627	122,067	146,921		0200 - Associated Payroll Costs	148,273	148,273	
707	615	701	2,100		0400 - Supplies and Materials	2,100	2,100	
286,372	296,353	315,345	348,719	4.47	Total Function 1250:	358,082	358,082	4.47
					<u>1283 - Alternative Education Program</u>			
24	247	132	300		0400 - Supplies and Materials	300	300	
					<u>1291 - ESL Instructional Program</u>			
28,212	37,209	36,830	41,747	1.22	0100 - Salaries	44,483	44,483	1.22
15,042	20,465	18,943	24,226		0200 - Associated Payroll Costs	24,752	24,752	
336	-	383	450		0400 - Supplies and Materials	450	450	
43,590	57,674	56,155	66,423	1.22	Total Function 1291:	69,685	69,685	1.22
2,583,314	2,638,329	2,706,163	2,943,087	34.01	Total Function 1000:	2,999,428	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	43,484	1.00
13,975	29,289	31,854	33,633		0200 - Associated Payroll Costs	34,754	34,754	
54,854	64,928	68,586	72,903	1.00	Total Function 2114:	78,238	78,238	1.00
					<u>2115 - Student Safety Services</u>			
36,507	37,868	40,534	42,000		0300 - Purchased Services	44,500	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 Approved & Adopted	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	300	
					Total Function 2122:	300	300	
692	966	1,003	2,450		<u>2130 - Health & Nursing Services</u>			
					0400 - Supplies and Materials	2,816	2,816	
-	18,368	20,478	20,199	0.53	<u>2150 - Speech Pathology & Audiology Services</u>			
-	16,547	18,620	18,763		0100 - Salaries	-	-	
-	34,915	39,097	38,962	0.53	0200 - Associated Payroll Costs	-	-	
					Total Function 2150:	-	-	
32,915	32,689	34,841	35,480	1.00	<u>2220 - Educational Media Services</u>			
27,502	28,144	31,227	32,026		0100 - Salaries	36,630	36,630	1.00
6,218	7,244	4,830	10,100		0200 - Associated Payroll Costs	32,140	32,140	
-	-	-	25		0400 - Supplies and Materials	6,680	6,680	
66,635	68,078	70,899	77,631	1.00	0600 - Other Objects	25	25	
					Total Function 2220:	75,475	75,475	1.00
981	540	188	2,000		<u>2240 - Instructional Staff Develop</u>			
168	82	61	645		0100 - Salaries	1,500	1,500	
4,037	-	5,682	5,000		0200 - Associated Payroll Costs	438	438	
5,186	622	5,931	7,645		0300 - Purchased Services	-	-	
					Total Function 2240:	1,938	1,938	
254,701	264,195	271,669	278,236	4.00	<u>2410 - Office of The Principal Services</u>			
165,322	179,236	186,824	196,872		0100 - Salaries	287,989	287,989	4.00
16,440	12,386	9,931	14,309		0200 - Associated Payroll Costs	193,126	193,126	
6,822	19,559	16,722	37,024		0300 - Purchased Services	10,689	10,689	
1,575	1,950	1,575	2,500		0400 - Supplies and Materials	2,126	2,126	
444,860	477,325	486,721	528,941	4.00	0600 - Other Objects	1,200	1,200	
					Total Function 2410:	495,130	495,130	4.00
183,991	193,566	197,003	200,468	4.00	<u>2542 - Buildings Services</u>			
125,544	135,533	144,315	147,867		0100 - Salaries	211,521	211,521	4.00
160,377	153,274	141,424	156,250		0200 - Associated Payroll Costs	152,450	152,450	
17,503	20,447	19,324	21,100		0300 - Purchased Services	151,250	151,250	
6,100	-	-	-		0400 - Supplies and Materials	21,100	21,100	
168	735	84	400		0500 - Capital Outlay	-	-	
493,683	503,555	502,151	526,085	4.00	0600 - Other Objects	400	400	
					Total Function 2542:	536,721	536,721	4.00
1,688	-	-	900		<u>2543 - Grounds Services</u>			
3,194	3,537	2,627	2,500		0300 - Purchased Services	900	900	
4,881	3,537	2,627	3,400		0400 - Supplies and Materials	2,500	2,500	
					Total Function 2543:	3,400	3,400	
5,472	3,503	7,572	7,500		<u>2544 - Maintenance Services</u>			
13,204	19,545	23,466	14,500		0300 - Purchased Services	7,500	7,500	
18,676	23,048	31,038	22,000		0400 - Supplies and Materials	14,500	14,500	
					Total Function 2544:	22,000	22,000	
790	790	790	800		<u>2546 - Security Services</u>			
					0300 - Purchased Services	800	800	

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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 Approved & Adopted	2021/22 FTE
11,264	9,220	7,625	9,200		2552 - Vehicle Operation Services			
1,240,877	1,337,849	1,391,378	1,469,580	11.58	0300 - Purchased Services	9,200	9,200	
					Total Function 2000:	1,270,518	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	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

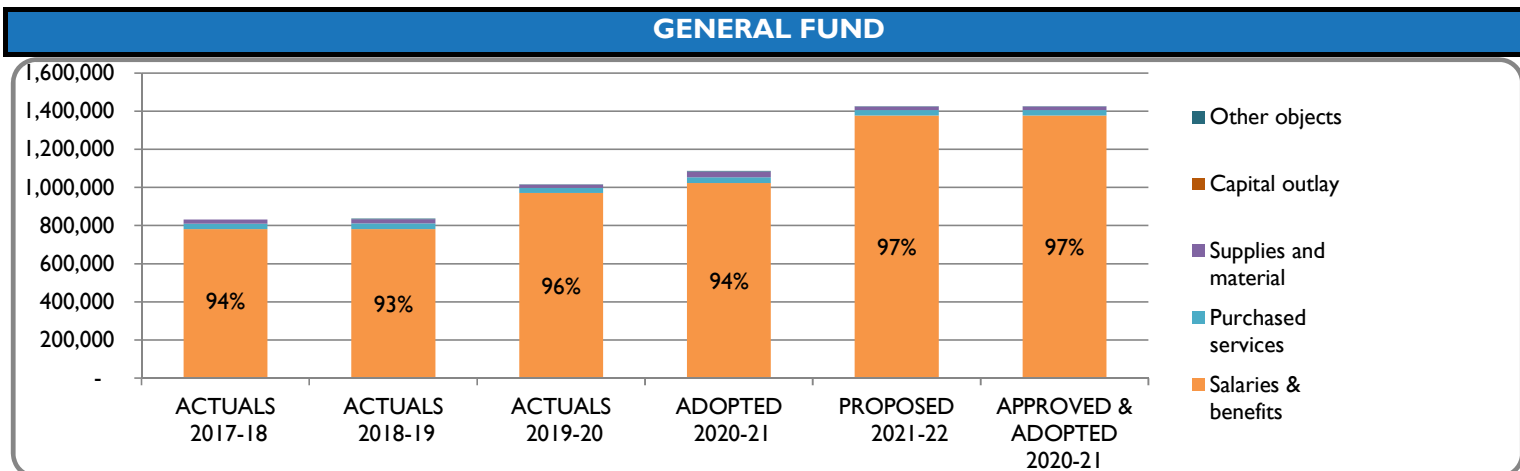
Enrollment History and Projections

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



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

School Staffing

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2020-21
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Certified	5.15	4.70	6.25	4.75	6.50	6.50
Classified	3.44	2.94	4.19	3.81	3.25	3.25
Certified - SPED	-	-	1.00	1.00	1.00	1.00
Classified - SPED	-	-	0.72	0.72	0.72	0.72
Classified - Custodial	0.13	0.13	0.13	0.13	0.13	0.13
Certified - Extra Days	0.03	0.03	0.06	0.06	-	-
	9.74	8.80	13.34	11.47	12.59	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 Approved & Adopted	2021/22 FTE
					1000 - Instruction			
					<u>1250 - Special Education Program</u>			
-	-	83,970	95,389	1.72	0100 - Salaries	97,851	97,851	1.72
-	-	33,760	40,635		0200 - Associated Payroll Costs	36,932	36,932	
-	-	117,730	136,024	1.72	Total Function 1250:	134,783	134,783	1.72
					<u>1283 - Alternative Education Program</u>			
321,283	306,462	286,867	294,032	6.09	0100 - Salaries	532,206	532,206	7.44
175,132	191,853	206,600	225,835		0200 - Associated Payroll Costs	343,248	343,248	
4,217	5,391	4,586	7,665		0300 - Purchased Services	6,315	6,315	
20,395	20,998	16,714	29,456		0400 - Supplies and Materials	14,985	14,985	
-	2,424	2,201	3,000		0600 - Other Objects	2,000	2,000	
521,027	527,128	516,969	559,988	6.09	Total Function 1283:	898,754	898,754	7.44
					<u>1291 - ESL Instructional Program</u>			
14,754	16,382	15,001	19,794	0.47	0100 - Salaries	40,251	40,251	0.94
8,045	10,375	10,912	11,185		0200 - Associated Payroll Costs	40,242	40,242	
-	-	-	150		0400 - Supplies and Materials	450	450	
22,799	26,757	25,913	31,129	0.47	Total Function 1291:	80,943	80,943	0.94
543,826	553,885	660,612	727,141	8.28	Total Function 1000:	1,114,480	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	60	
26,084	27,479	45,945	40,387		0200 - Associated Payroll Costs	24	24	
69,904	73,751	114,299	102,681	1.06	Total Function 2122:	84	84	
					<u>2130 - Health & Nursing Services</u>			
301	614	358	700		0400 - Supplies and Materials	825	825	
					<u>2220 - Educational Media Services</u>			
-	-	-	-		0100 - Salaries	11,066	11,066	0.38
-	-	-	-		0200 - Associated Payroll Costs	3,901	3,901	
-	-	-	-		0400 - Supplies and Materials	1,475	1,475	
-	-	-	-		0600 - Other Objects	25	25	
-	-	-	-		Total Function 2220:	16,467	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	165,263	2.00
69,251	70,584	84,171	91,511		0200 - Associated Payroll Costs	100,609	100,609	
178,507	183,242	219,060	227,889	2.00	Total Function 2410:	265,872	265,872	2.00
					<u>2542 - Buildings Services</u>			
6,978	17	1,127	4,593	0.13	0100 - Salaries	5,086	5,086	0.13
6,987	7	123	1,870		0200 - Associated Payroll Costs	1,921	1,921	
13,964	24	1,250	6,463	0.13	Total Function 2542:	7,007	7,007	0.13
					<u>2552 - Vehicle Operation Services</u>			
19	112	10	500		0300 - Purchased Services	200	200	

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

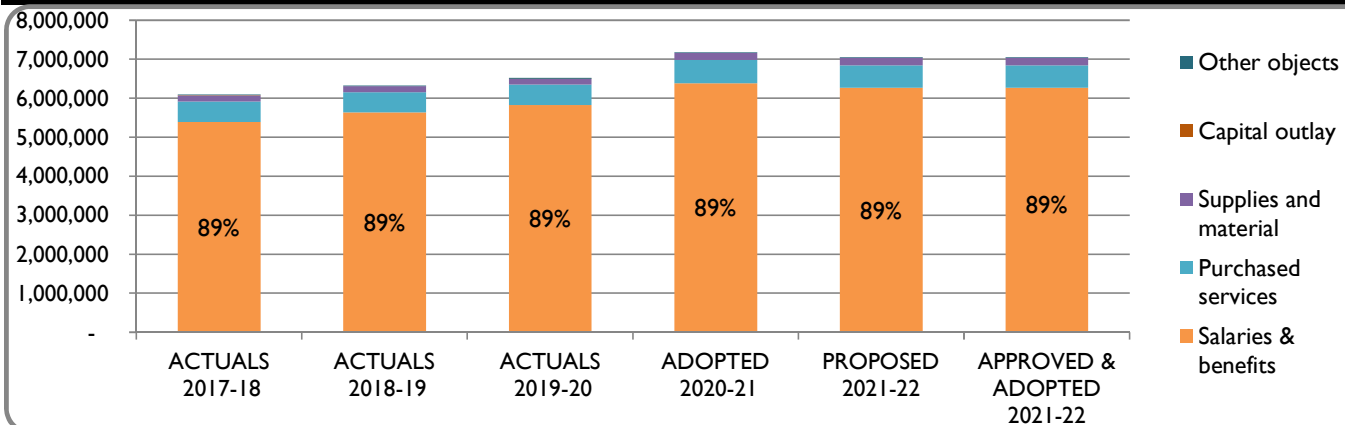
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Projected
821	685	686	655	686	736	757

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

GENERAL FUND



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

School Staffing

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2021-22
Administration	2.40	2.40	2.00	3.00	3.00	3.00
Confidential/Supervisory	-	-	1.00	1.00	1.00	1.00
Certified	30.75	30.75	34.54	31.00	30.00	30.00
Classified	8.78	9.03	8.03	9.28	7.94	7.94
Certified - SPED	6.00	6.00	5.00	5.00	5.00	5.00
Classified - SPED	10.69	10.13	9.84	10.56	10.56	10.56
Classified - Custodial	5.00	5.00	5.00	5.53	5.53	5.53
Certified - Extra Days	0.55	0.55	0.58	0.55	0.55	0.55
Advisors	1.52	1.52	1.52	1.52	1.36	1.36
Athletic/Activities Directors	1.24	1.24	1.24	0.08	0.08	0.08
Athletic Coaches	2.44	2.44	2.44	2.44	2.60	2.60
	69.37	69.06	71.19	69.96	67.62	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 Approved & Adopted	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	1,855,706	28.14
906,740	989,773	1,047,335	1,141,676		0200 - Associated Payroll Costs	1,024,152	1,024,152	
45,496	42,791	36,264	88,000		0300 - Purchased Services	90,000	90,000	
44,706	50,906	36,079	56,120		0400 - Supplies and Materials	60,257	60,257	
5,763	-	-	-		0500 - Capital Outlay	-	-	
1,748	1,255	4,468	4,865		0600 - Other Objects	4,865	4,865	
2,802,494	2,935,686	2,984,944	3,206,151	29.64	Total Function 1131:	3,034,980	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	274,011	4.04
119,636	114,182	129,156	91,618		0200 - Associated Payroll Costs	89,868	89,868	
59,944	70,694	71,653	74,810		0300 - Purchased Services	74,797	74,797	
28,237	19,954	20,934	29,740		0400 - Supplies and Materials	29,740	29,740	
8,985	7,889	6,625	6,250		0600 - Other Objects	6,250	6,250	
537,287	539,150	558,369	470,400	4.04	Total Function 1132:	474,666	474,666	4.04
					<u>1220 - Life Skills Programs</u>			
103,645	129,895	146,221	179,733	5.78	0100 - Salaries	187,981	187,981	5.78
78,685	102,442	119,772	134,860		0200 - Associated Payroll Costs	138,827	138,827	
163	79	178	2,100		0400 - Supplies and Materials	2,100	2,100	
182,494	232,416	266,171	316,693	5.78	Total Function 1220:	328,908	328,908	5.78
					<u>1223 - Community Transition Center</u>			
109,145	106,287	101,360	118,428	2.31	0100 - Salaries	119,432	119,432	2.31
44,783	49,316	64,581	78,460		0200 - Associated Payroll Costs	78,313	78,313	
1,699	1,661	1,657	1,000		0300 - Purchased Services	1,000	1,000	
-	-	253	300		0400 - Supplies and Materials	300	300	
155,628	157,263	167,852	198,188	2.31	Total Function 1223:	199,045	199,045	2.31
					<u>1229 - Behavioral Program</u>			
98,026	92,063	94,720	98,547	2.44	0100 - Salaries	102,240	102,240	2.44
44,838	42,276	46,103	54,192		0200 - Associated Payroll Costs	54,181	54,181	
36	-	-	-		0300 - Purchased Services	-	-	
142,899	134,340	140,823	152,739	2.44	Total Function 1229:	156,421	156,421	2.44
					<u>1250 - Special Education Program</u>			
261,597	274,564	205,463	226,179	5.03	0100 - Salaries	232,655	232,655	5.03
147,437	161,821	131,084	144,512		0200 - Associated Payroll Costs	141,314	141,314	
-	84	-	-		0300 - Purchased Services	-	-	
451	-	147	1,500		0400 - Supplies and Materials	1,500	1,500	
409,485	436,469	336,694	372,191	5.03	Total Function 1250:	375,469	375,469	5.03
					<u>1283 - Alternative Education Program</u>			
89,876	66,075	55,336	78,310		0300 - Purchased Services	55,000	55,000	
					<u>1291 - ESL Instructional Program</u>			
52,945	57,474	62,346	79,605	1.88	0100 - Salaries	84,178	84,178	1.88
39,257	37,328	51,086	63,532		0200 - Associated Payroll Costs	64,860	64,860	
3,383	-	97	450		0400 - Supplies and Materials	600	600	

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

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

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CENTRAL LOCATIONS - EXCLUDES SCHOOLS

445 SE Buff Street

Madras, OR 97741

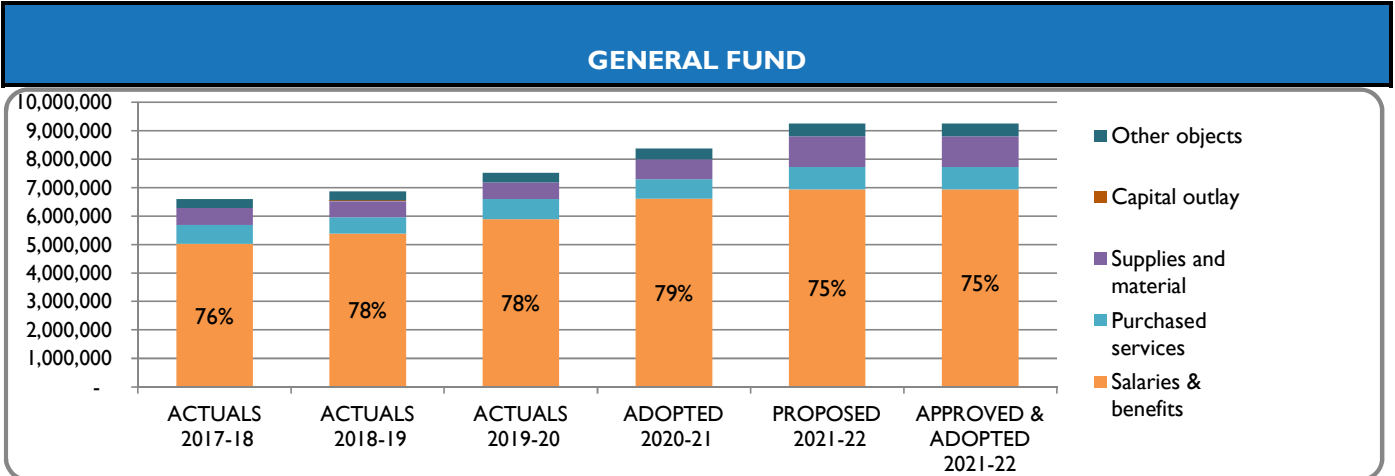
Superintendent: Ken Parshall



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	APPROVED & ADOPTED 2021-22
Salaries & benefits	5,024,223	5,393,871	5,898,318	6,609,628	6,939,148	6,939,148
Purchased services	670,303	569,369	701,537	687,375	789,265	789,265
Supplies and material	594,050	566,364	592,432	696,422	1,081,403	1,081,403
Capital outlay	-	23,928	-	-	-	-
Other objects	316,606	321,757	337,545	390,230	452,710	452,710
Total Requirements	6,605,182	6,875,287	7,529,825	8,383,655	9,262,526	9,262,526

Staffing Information

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2021-22
Districtwide Substitutes	3.00	2.00	3.00	3.00	3.00	3.00
Talented and Gifted	0.50	0.50	0.50	0.50	0.50	0.50
English Language Learner	-	-	-	-	3.81	3.81
Nursing	2.75	1.88	1.88	1.88	1.88	1.88
Special Programs	1.00	1.00	1.00	1.00	2.00	2.00
Teaching & Learning	1.95	2.45	2.95	2.95	2.95	2.95
Office of the Superintendent	2.50	2.00	2.00	2.00	2.00	2.00
Transportation	27.75	27.19	26.71	28.83	32.33	32.33
Business Office	5.05	5.55	5.67	6.05	6.05	6.05
Maintenance	9.47	8.72	9.35	9.98	9.28	9.28
Human Resources	4.25	4.25	5.50	4.50	4.50	4.50
Technology	1.00	1.00	1.00	1.00	2.00	2.00
	59.22	56.54	59.56	61.68	70.29	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 Approved & Adopted	2021/22 FTE
					1000 - Instruction			
					1111 - Elementary Instruction			
7,244	28,983	20,767	42,819	1.00	0100 - Salaries	44,203	44,203	1.00
10,568	22,612	25,025	32,907		0200 - Associated Payroll Costs	33,725	33,725	
-	-	-	-		0400 - Supplies and Materials	168,100	168,100	
17,811	51,596	45,792	75,726	1.00	Total Function 1111:	246,028	246,028	1.00
					1121 - Middle/Junior High Programs			
31,554	-	15,320	42,622	1.00	0100 - Salaries	44,613	44,613	1.00
24,118	-	10,139	32,835		0200 - Associated Payroll Costs	33,855	33,855	
-	-	-	-		0400 - Supplies and Materials	63,200	63,200	
55,672	-	25,459	75,457	1.00	Total Function 1121:	141,668	141,668	1.00
					1131 - High School Programs			
31,554	31,118	26,064	42,622	1.00	0100 - Salaries	48,223	48,223	1.00
24,355	24,617	10,520	32,835		0200 - Associated Payroll Costs	15,476	15,476	
-	-	-	-		0400 - Supplies and Materials	89,700	89,700	
55,909	55,735	36,584	75,457	1.00	Total Function 1131:	153,399	153,399	1.00
					1210 - Programs for The Talented and Gifted			
34,559	37,385	39,117	39,899	0.50	0100 - Salaries	40,897	40,897	0.50
20,901	22,329	24,704	25,716		0200 - Associated Payroll Costs	24,724	24,724	
116	1,583	427	300		0300 - Purchased Services	300	300	
3,196	-	3,722	5,400		0400 - Supplies and Materials	5,400	5,400	
58,772	61,297	67,970	71,315	0.50	Total Function 1210:	71,321	71,321	0.50
					1220 - Life Skills Programs			
253	-	-	-		0400 - Supplies and Materials	-	-	
					1221 - Learning Center - Structured and Intensive			
376	-	-	-		0100 - Salaries	-	-	
49	-	-	-		0200 - Associated Payroll Costs	-	-	
424	-	-	-		Total Function 1221:	-	-	
					1223 - Community Transition Center			
40,406	39,663	43,940	44,500		0600 - Other Objects	46,030	46,030	
					1227 - Extended School Year Programs			
19,852	19,986	24,731	22,000		0100 - Salaries	22,000	22,000	
6,745	6,574	9,956	8,415		0200 - Associated Payroll Costs	7,742	7,742	
360	137	150	150		0400 - Supplies and Materials	150	150	
26,956	26,697	34,837	30,565		Total Function 1227:	29,892	29,892	
					1229 - Behavioral Program			
153	-	-	-		0300 - Purchased Services	1,155	1,155	
					1250 - Special Education Program			
-	1,500	-	-		0100 - Salaries	-	-	
-	512	-	-		0200 - Associated Payroll Costs	-	-	
364	562	100	-		0400 - Supplies and Materials	-	-	
364	2,573	100	-		Total Function 1250:	-	-	

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

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

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

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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 Approved & Adopted	2021/22 FTE
43,932	48,233	59,515	54,582		<u>2669 - Telecommunication Services</u>			
					0300 - Purchased Services	58,362	58,362	
-	4,437	4,233	6,000		<u>2680 - Interpretation and Translation</u>			
					0300 - Purchased Services	6,000	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	48,859	
64,948	65,113	55,724	48,461		0200 - Associated Payroll Costs	4,153	4,153	
6,318,088	6,607,360	7,242,588	7,980,235	58.18	Total Function 2700:	53,012	53,012	
					Total Function 2000:	8,134,636	8,134,636	62.98
					3000 - Enterprise and Community Services			
30,000	30,000	30,000	30,000		<u>3320 - Community Recreation Services</u>			
					0300 - Purchased Services	30,000	30,000	
-	-	-	-		<u>3330 - Civic Services</u>			
-	-	-	-		0100 - Salaries	3,004	3,004	0.06
374	367	222	400		0200 - Associated Payroll Costs	2,191	2,191	
374	367	222	400		0300 - Purchased Services	-	-	
30,374	30,367	30,222	30,400		Total Function 3330:	5,195	5,195	0.06
					Total Function 3000:	35,195	35,195	0.06
6,605,182	6,875,287	7,529,825	8,383,655	61.68		9,262,526	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
174,536	202,288	241,698	278,607		3000 - Revenue From State Sources	277,399	277,399	
1,525,968	1,679,892	1,874,250	1,584,500		5000 - Other Sources	1,591,500	1,591,500	
1,700,504	1,882,180	2,115,949	1,863,107		Total Function 0000:	1,868,899	1,868,899	
1,700,504	1,882,180	2,115,949	1,863,107		Total Resources:	1,868,899	1,868,899	
					Requirements			
					2000 - Support Services			
					2552 - Vehicle Operation Services			
320,611	307,930	415,985	534,500		0500 - Capital Outlay	555,950	555,950	
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
1,379,892	1,574,250	1,699,964	1,328,607		0800 - Other Uses of Funds	1,312,949	1,312,949	
1,700,504	1,882,180	2,115,949	1,863,107		Total Requirements:	1,868,899	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
660	700	50	600		1000 - Revenue from Local Sources	600	600	
29,534	29,015	26,185	20,950		5000 - Other Sources	21,500	21,500	
30,194	29,715	26,235	21,550		Total Function 0000:	22,100	22,100	
30,194	29,715	26,235	21,550		Total Resources:	22,100	22,100	
					Requirements			
					2000 - Support Services			
					2645 - Health Services - Staff			
1,500	1,500	1,500	1,500	0.08	0100 - Salaries	1,500	1,500	0.08
543	552	853	615		0200 - Associated Payroll Costs	551	551	
3,000	4,020	3,121	4,500		0300 - Purchased Services	4,500	4,500	
3,636	3,959	4,148	5,000		0400 - Supplies and Materials	5,000	5,000	
8,679	10,030	9,623	11,615	0.08	Total Function 2645:	11,551	11,551	0.08
					7000 - Unappropriated Ending Fund Balance			
					7000 - Unappropriated End Fund Balance			
21,515	19,685	16,613	9,935		0800 - Other Uses of Funds	10,549	10,549	
30,194	29,715	26,235	21,550	0.08	Total Requirements:	22,100	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
24,484	17,060	16,792	29,940		1000 - Revenue from Local Sources	45,000	45,000	
75,269	124,478	121,564	88,500		5000 - Other Sources	20,000	20,000	
99,753	141,538	138,356	118,440		Total Function 0000:	65,000	65,000	
99,753	141,538	138,356	118,440		Total Resources:	65,000	65,000	
					Requirements			
					2000 - Support Services			
					2542 - Buildings Services			
1,583	5,317	11,387	6,000		0300 - Purchased Services	4,500	4,500	
					2544 - Maintenance Services			
2,604	-	-	2,500		0300 - Purchased Services	30,500	30,500	
1,087	190	5,097	3,000		0400 - Supplies and Materials	20,000	20,000	
-	14,467	48,600	106,940		0500 - Capital Outlay	10,000	10,000	
3,691	14,658	53,697	112,440		Total Function 2544:	60,500	60,500	
5,274	19,975	65,085	118,440		Total Function 2000:	65,000	65,000	
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
94,478	121,564	73,271	-		0800 - Other Uses of Funds	-	-	
99,753	141,538	138,356	118,440		Total Requirements:	65,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
19,848	17,660	7,319	17,500		1000 - Revenue from Local Sources	17,500	17,500	
181,085	150,989	171,776	176,690		5000 - Other Sources	179,967	179,967	
200,933	168,649	179,095	194,190		Total Function 0000:	197,467	197,467	
200,933	168,649	179,095	194,190		Total Resources:	197,467	197,467	
					Requirements			
					2000 - Support Services			
					2542 - Buildings Services			
13,069	13,784	13,322	14,016	0.25	0100 - Salaries	14,547	14,547	0.25
8,386	9,164	9,469	9,833		0200 - Associated Payroll Costs	10,031	10,031	
42,892	53,135	51,241	52,300		0300 - Purchased Services	52,500	52,500	
3,907	1,891	2,188	2,000		0400 - Supplies and Materials	2,000	2,000	
-	287	-	300		0600 - Other Objects	300	300	
68,255	78,261	76,220	78,449	0.25	Total Function 2542:	79,378	79,378	0.25
					2543 - Grounds Services			
400	106	-	500		0400 - Supplies and Materials	500	500	
					2544 - Maintenance Services			
1,100	10,539	8,601	7,500		0300 - Purchased Services	7,500	7,500	
2,310	1,054	1,335	3,950		0400 - Supplies and Materials	3,950	3,950	
3,410	11,593	9,936	11,450		Total Function 2544:	11,450	11,450	
					2546 - Security Services			
1,173	1,173	1,173	1,300		0300 - Purchased Services	1,300	1,300	
73,238	91,133	87,329	91,699	0.25	Total Function 2000:	92,628	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	51,258	1.00
29,984	33,971	39,697	44,100		0200 - Associated Payroll Costs	43,931	43,931	
969	2,140	6,778	7,650		0300 - Purchased Services	7,650	7,650	
1,398	822	314	2,000		0400 - Supplies and Materials	2,000	2,000	
71,564	77,515	91,766	102,491	1.00	Total Function 3390:	104,839	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	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	50,000	64,712	58,800		5000 - Other Sources	65,000	65,000	
-	50,000	64,712	58,800		Total Resources:	65,000	65,000	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
-	7,530	12,870	25,000		0400 - Supplies and Materials	25,000	25,000	
-	8,779	7,180	12,500		1121 - Middle/Junior High Programs			
					0400 - Supplies and Materials	12,500	12,500	
-	18,979	780	12,500		1131 - High School Programs			
-	35,288	20,830	50,000		0400 - Supplies and Materials	12,500	12,500	
					Total Function 1000:	50,000	50,000	
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
-	14,712	43,882	8,800		0800 - Other Uses of Funds	15,000	15,000	
-	50,000	64,712	58,800		Total Requirements:	65,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
122,036	111,943	71,927	100,000		1000 - Revenue from Local Sources	90,000	90,000	
418,031	564,680	847,362	480,000		5000 - Other Sources	875,000	875,000	
540,067	676,623	919,289	580,000		Total Function 0000:	965,000	965,000	
540,067	676,623	919,289	580,000		Total Resources:	965,000	965,000	
					Requirements			
					2000 - Support Services			
					2660 - Technology Services			
8,816	6,896	7,198	9,000		0300 - Purchased Services	9,000	9,000	
149,220	134,656	117,560	150,525		0400 - Supplies and Materials	150,525	150,525	
-	37,709	-	-		0500 - Capital Outlay	-	-	
158,036	179,261	124,758	159,525		Total Function 2660:	159,525	159,525	
					7000 - Unappropriated Ending Fund Balance			
					7000 - Unappropriated End Fund Balance			
382,030	497,362	794,532	420,475		0800 - Other Uses of Funds	805,475	805,475	
540,067	676,623	919,289	580,000		Total Requirements:	965,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
1,247,941	1,516,733	1,905,876	1,405,000		5000 - Other Sources	1,750,000	1,750,000	
1,247,941	1,516,733	1,905,876	1,405,000		Total Resources:	1,750,000	1,750,000	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
110,855	38,871	39,912	55,000		0400 - Supplies and Materials	55,000	55,000	
					1121 - Middle/Junior High Programs			
93,422	43,331	103,522	50,000		0400 - Supplies and Materials	50,000	50,000	
					1131 - High School Programs			
66,365	23,977	95,664	37,000		0400 - Supplies and Materials	37,000	37,000	
270,642	106,178	239,098	142,000		Total Function 1000:	142,000	142,000	
					2000 - Support Services			
					2213 - Curriculum Development			
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:	-	-	
					2240 - Instructional Staff Develop			
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			
					7000 - Unapprop End Fund Balance			
966,733	1,405,876	1,638,981	1,263,000		0800 - Other Uses of Funds	1,608,000	1,608,000	
1,247,941	1,516,733	1,905,876	1,405,000		Total Requirements:	1,750,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
2,653	10,870	9,498	-		4000 - Revenue From Federal Sources	-	-	
613,464	704,581	645,048	457,000		5000 - Other Sources	450,000	450,000	
616,117	715,450	654,547	457,000		Total Function 0000:	450,000	450,000	
616,117	715,450	654,547	457,000		Total Resources:	450,000	450,000	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
-	-	-	1,000		0400 - Supplies and Materials	9,000	9,000	
					1121 - Middle/Junior High Programs			
-	-	-	-		0400 - Supplies and Materials	10,000	10,000	
-	-	-	15,000		0500 - Capital Outlay	-	-	
-	-	-	15,000		Total Function 1121:	10,000	10,000	
					1122 - Middle/Junior High Extracurricular			
15,210	-	-	-		0500 - Capital Outlay	-	-	
					1131 - High School Programs			
-	-	-	15,000		0400 - Supplies and Materials	5,000	5,000	
30,669	-	-	-		0500 - Capital Outlay	10,000	10,000	
30,669	-	-	15,000		Total Function 1131:	15,000	15,000	
45,879	-	-	31,000		Total Function 1000:	34,000	34,000	
					2000 - Support Services			
					2122 - Counseling Services			
-	8,995	-	-		0500 - Capital Outlay	-	-	
					2130 - Health & Nursing Services			
-	21,929	-	-		0400 - Supplies and Materials	11,453	11,453	
7,676	-	-	-		0500 - Capital Outlay	-	-	
7,676	21,929	-	-		Total Function 2130:	11,453	11,453	
					2520 - Fiscal Services			
824	11,197	-	-		0300 - Purchased Services	-	-	
3,088	-	-	-		0400 - Supplies and Materials	-	-	
3,913	11,197	-	-		Total Function 2520:	-	-	
					2544 - Maintenance Services			
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:	-	-	
					2552 - Vehicle Operation Services			
-	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	11,453	

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2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Adopted	2020/21 FTE	109 - Equipment Replacement Fund	2021/22 Proposed	2021/22 Approved & Adopted	2021/22 FTE
					3000 - Enterprise and Community Services			
					<u>3100 - Food Services</u>			
-	4,962	-	23,580		0400 - Supplies and Materials	9,564	9,564	
6,792	-	39,870	90,370		0500 - Capital Outlay	54,080	54,080	
6,792	4,962	39,870	113,950		Total Function 3100:	63,644	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	63,644	
					7000 - Unapprop Ending Fund Balance			
					<u>7000 - Unapprop End Fund Balance</u>			
533,610	556,048	555,444	287,050		0800 - Other Uses of Funds	340,903	340,903	
616,117	715,450	654,547	457,000		Total Requirements:	450,000	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	I 10 - Maint & Repair Projects	2021/22 Proposed	2021/22 Approved & Adopted	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	73,500	
1,312,475	1,635,796	2,197,451	1,285,000		5000 - Other Sources	1,250,000	1,250,000	
1,387,783	1,716,366	2,426,041	1,428,500		Total Function 0000:	1,323,500	1,323,500	
1,387,783	1,716,366	2,426,041	1,428,500		Total Resources:	1,323,500	1,323,500	
					Requirements			
					2000 - Support Services			
					2544 - Maintenance Services			
-	-	-	-		0300 - Purchased Services	50,000	50,000	
41,452	18,718	23,259	90,500		0400 - Supplies and Materials	71,800	71,800	
-	6,452	16,211	5,000		0500 - Capital Outlay	-	-	
41,452	25,170	39,470	95,500		Total Function 2544:	121,800	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	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	420,100	
83,103	36,184	501,904	900,116		Total Function 4150:	420,100	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	781,600	
1,387,783	1,716,366	2,426,041	1,428,500		Total Requirements:	1,323,500	1,323,500	
-	-	-	-		Total Fund I 10:	-	-	



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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
1,010,000	1,010,000	1,258,250	-		5000 - Other Sources	250,000	250,000	
1,010,000	1,010,000	1,258,250	-		Total Resources:	250,000	250,000	
					Requirements			
					2000 - Support Services			
					2520 - Fiscal Services			
-	1,750	1,000	-		0300 - Purchased Services	-	-	
					5000 - Other Uses			
					5400 - PERS UAL Lump SUM Payment to PERS			
-	-	1,000,000	-		0600 - Other Objects	-	-	
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
1,010,000	1,008,250	257,250	-		0800 - Other Uses of Funds	250,000	250,000	
1,010,000	1,010,000	1,258,250	-		Total Requirements:	250,000	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	I 18 - Stabilization Fund	2021/22 Proposed	2021/22 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	-	-	-		5000 - Other Sources	700,000	700,000	
-	-	-	-		Total Resources:	700,000	700,000	
					Requirements			
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
-	-	-	-		0800 - Other Uses of Funds	700,000	700,000	
-	-	-	-		Total Requirements:	700,000	700,000	
-	-	-	-		Total Fund I 18:	-	-	



Jefferson County
School District 509J

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Fund 119 – WS Building Fund

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

General Sub 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	119 - WS School Building Fund	2021/22 Proposed	2021/22 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
426,334	426,334	426,334	426,334		5000 - Other Sources	426,334	426,334	
426,334	426,334	426,334	426,334		Total Resources:	426,334	426,334	
					Requirements			
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
426,334	426,334	426,334	426,334		0800 - Other Uses of Funds	426,334	426,334	
426,334	426,334	426,334	426,334		Total Requirements:	426,334	426,334	
-	-	-	-		Total Fund 119:	-	-	

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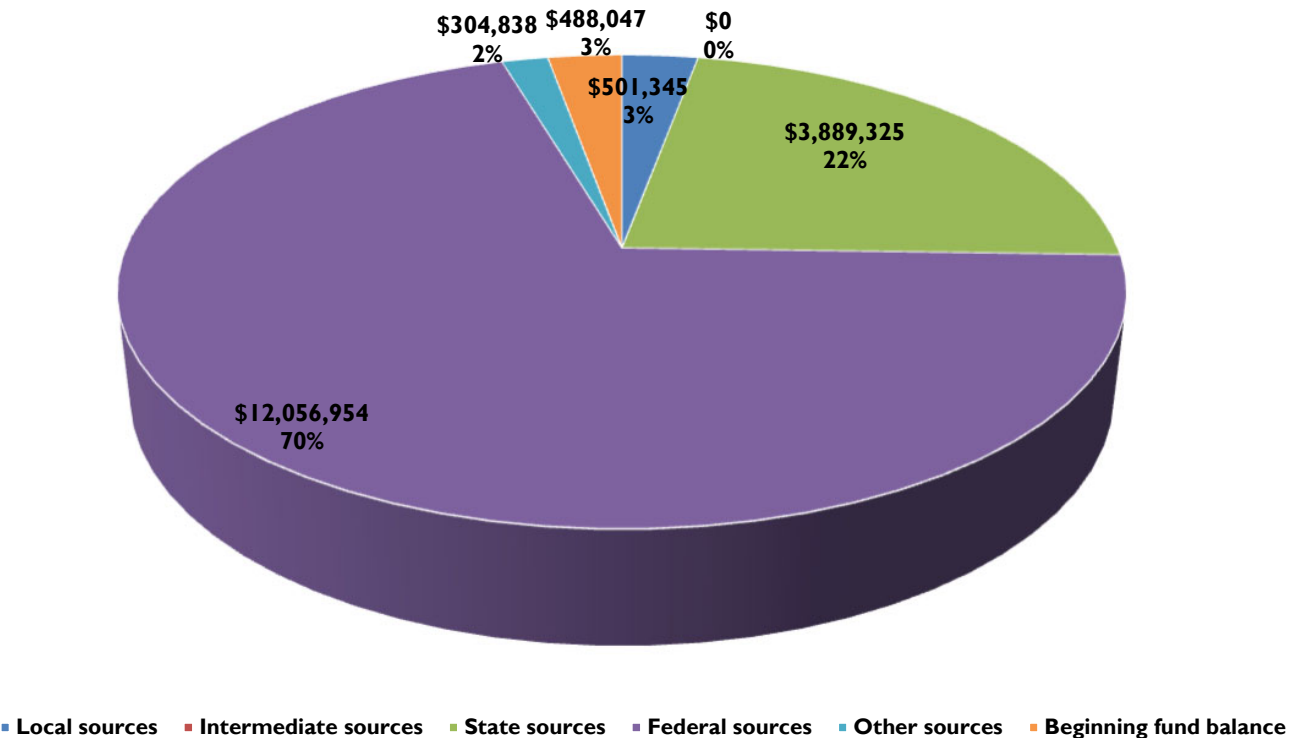


Special Revenue Funds

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 ADOPTED BUDGET
FYE JUNE 30, 2022

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2021-22
RESOURCES						
Local sources	739,430	704,273	502,319	680,769	501,345	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	3,889,325
Federal sources	5,374,999	5,341,821	6,041,377	10,778,851	12,056,954	12,056,954
Total Resources	7,341,846	7,628,517	7,693,222	14,451,929	16,447,624	16,447,624
REQUIREMENTS						
Instruction	3,082,163	3,188,219	3,364,716	5,878,003	6,951,331	6,951,331
Support services	1,788,629	2,155,071	2,025,766	6,079,547	6,782,227	6,782,227
Enterprise and community services	2,579,150	2,490,917	2,459,309	2,962,493	3,036,951	3,036,951
Facilities acquisition and construction	-	44,476	165,094	41,454	310,000	310,000
Total Requirements	7,449,943	7,878,683	8,014,885	14,961,497	17,080,509	17,080,509
RESOURCES OVER (UNDER) REQUIREMENTS	(108,097)	(250,166)	(321,663)	(509,568)	(632,885)	(632,885)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	166,678	99,894	434,305	309,512	304,838	304,838
Total Other Financing Sources (Uses)	166,678	99,894	434,305	309,512	304,838	304,838
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	58,581	(150,272)	112,642	(200,056)	(328,047)	(328,047)
FUND BALANCE, JULY 1	394,658	453,237	310,987	330,047	488,047	488,047
FUND BALANCE, JUNE 30	453,239	302,965	423,629	129,991	160,000	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	APPROVED & ADOPTED 2021-22
1600	FOOD SERVICE	15,865	13,744	9,456	14,000	10,500	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	308,081
1921	PRIVATE GRANTS	188,761	215,027	143,840	218,883	134,660	134,660
1990	LOCAL MISCELLANEOUS REVENUE	450,724	402,626	42,529	40,000	40,000	40,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	4,478	9,284	3,311	6,019	5,879	5,879
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	15,876	2,474	2,005	2,225	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	18,000
3230	OSU EXTENSION	11,174	5,541	850	4,250	4,250	4,250
3299	STATE GRANT/RESTRICTED	1,193,013	1,556,736	1,131,041	2,970,059	3,867,075	3,867,075
4300	FEDERAL GRANT (DIRECT)	628,317	696,081	1,572,429	3,614,660	3,167,665	3,167,665
4500	RESTRICTED-FED THRU STATE	2,547,754	2,594,899	2,525,270	5,014,670	6,783,736	6,783,736
4501	FEDERAL GRANT	619,449	520,763	360,365	575,000	575,000	575,000
4502	FEDERAL GRANT	1,299,625	1,186,696	860,150	1,200,000	1,200,000	1,200,000
4505	FED MEAL REIMBURSEMENT	117,272	150,533	515,476	206,500	171,500	171,500
4530	FED THRU STATE THRU ESD	12,152	11,744	7,164	7,164	7,000	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	5,168
4910	COMMODITIES (CAFETERIA)	122,454	149,037	168,819	136,610	146,885	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	304,838
5300	GAIN/COMPENSATION FOR FIXED ASSETS	-	8,029	-	-	-	-
5400	BEGINNING FUND BALANCE	394,658	453,237	310,987	330,047	488,047	488,047
TOTALS		7,903,183	8,189,671	8,438,516	15,091,486	17,240,509	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	ADOPTED & APPROVED 2021-22
1111	ELEMENTARY INSTRUCTION	46,286	47,286	92,609	671,927	1,137,006	1,137,006
1113	ELEMENTARY EXTRACURRICULAR	5,296	4,546	65	5,002	4,896	4,896
1121	MIDDLE SCHOOL INSTRUCTION	130,523	63,386	12,150	47,623	88,738	88,738
1122	MIDDLE SCHOOL EXTRACURRICULAR	50,847	24,905	15,442	47,828	47,644	47,644
1131	HIGH SCHOOL REGULAR INSTRUCTION	489,020	410,249	447,941	640,162	540,335	540,335
1132	HIGH SCHOOL EXTRACURRICULAR	377,438	381,957	218,054	321,354	313,038	313,038
1140	PRE-K PROGRAM	-	-	-	205,301	190,728	190,728
1220	LIFE SKILLS INSTRUCTION PROGRAM	182,452	169,431	172,893	194,661	197,864	197,864
1221	LEARNING CENTER	4,479	9,283	3,310	6,019	5,879	5,879
1223	COMMUNITY TRANSITION CENTER	205,617	209,558	219,204	246,319	234,695	234,695
1229	BEHAVIORAL PROGRAM	78,907	82,533	88,987	95,373	675,774	675,774
1250	SPECIAL EDUCATION PROGRAM	17,323	16,862	20,699	21,943	22,650	22,650
1260	TREATMENT AND HABILITATION	109,205	81,130	58,882	102,528	105,706	105,706
1271	REMEDIAL INSTRUCTION	-	-	171,370	396,559	253,855	253,855
1272	TITLE I-A/D	889,123	1,058,793	1,150,061	1,931,975	1,448,002	1,448,002
1283	ALTERNATIVE EDUCATION	-	339	55,442	332,244	805,704	805,704
1291	ESL INSTRUCTIONAL PROGRAM	31,144	-	1,529	7,744	24,752	24,752
1292	TEEN PARENT INSTRUCT PROG	-	-	55,998	77,708	82,952	82,952
1296	INDIAN EDUCATION	230,392	466,517	483,678	515,364	389,199	389,199
1410	ELEMENTARY SUMMER PROGRAMS	-	-	-	-	216,304	216,304
1420	MIDDLE SCHOOL SUMMER PROGRAMS	35,846	30,873	17,711	-	87,875	87,875
1430	HIGH SCHOOL SUMMER PROGRAMS	-	-	-	-	67,595	67,595
1460	SPECIAL SUMMER PROGRAM	198,265	130,571	78,691	10,369	10,140	10,140
2112	ATTENDANCE SERVICES	68,029	68,545	102,187	72,618	71,476	71,476
2119	OTHER ATTENDANCE & SOCIAL SERVICES	21,717	81,052	24,658	113,262	171,247	171,247
2122	COUNSELING SERVICES	381,678	135,850	220,000	680,446	1,087,769	1,087,769
2130	HEALTH & NURSING SERVICES	-	5,069	4,774	104,701	106,676	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	85,000
2211	IMPROVEMENT OF INSTRUCTION SERVICES	511,858	972,897	648,507	1,697,495	1,690,721	1,690,721
2220	EDUCATIONAL MEDIA SERVICES	-	-	159,880	610,376	362,030	362,030
2230	ASSESSMENT & TESTING	-	-	1,800	-	-	-
2240	INSTRUCTIONAL STAFF DEVELOPMENT	498,129	589,323	533,623	1,225,761	1,152,694	1,152,694
2321	OFFICE OF SUPERINTENDENT	-	785	293	3,639	3,637	3,637
2410	OFFICE OF THE PRINCIPAL SERVICES	19,571	680	14,883	3,028	222,699	222,699
2542	BUILDINGS SERVICES	821	8,486	27,486	60,647	153,241	153,241
2543	GROUPS SERVICES	-	-	-	1,715	1,715	1,715
2544	MAINTENANCE SERVICES	-	19,500	2,476	114,590	94,968	94,968
2552	VEHICLE OPERATION SERVICES	27,060	23,068	22,341	89,585	190,261	190,261
2623	EVALUATION SERVICES	-	601	121	1,000	1,000	1,000
2640	STAFF SERVICES	1,835	-	-	1,165	1,165	1,165

FUNCTION	DESCRIPTION	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	ADOPTED & APPROVED 2021-22
2690	INDIRECT FEES	139,402	189,197	192,611	443,047	565,770	565,770
3100	FOOD SERVICES	2,282,165	2,179,021	2,194,310	2,446,952	2,499,527	2,499,527
3330	PARENT INVOLVEMENT	171,962	166,429	189,307	245,589	207,791	207,791
3390	OTHER COMMUNITY SERVICES	14,773	5,678	7,253	45,054	153,630	153,630
3501	CHILD CARE PROVIDER SERVICES	110,250	139,789	68,439	224,898	176,003	176,003
4150	BLDG ACQUIS-CONSTR-IMPROV	-	44,476	165,094	41,454	310,000	310,000
7000	UNAPPROP END FUND BALANCE	453,237	310,991	423,642	130,000	160,000	160,000
TOTALS		7,903,183	8,189,671	8,438,516	15,091,486	17,240,509	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	-	173,507	1,233,716		4000 - Revenue From Federal Sources	1,430,000	1,430,000	
-	-	173,507	1,233,716		Total Resources:	1,430,000	1,430,000	
					Requirements			
					1000 - Instruction			
					1272 - Title I-A/D Programs			
-	-	-	-		0100 - Salaries	117,814	117,814	
-	-	-	-		0200 - Associated Payroll Costs	41,460	41,460	
-	-	-	-		Total Function 1272:	159,274	159,274	
					2000 - Support Services			
					2211 - Improvement of Instruction Services			
-	-	-	291,020	3.50	0100 - Salaries	458,278	458,278	6.00
-	-	-	191,853		0200 - Associated Payroll Costs	281,767	281,767	
-	-	-	482,872	3.50	Total Function 2211:	740,045	740,045	6.00
					2220 - Educational Media Services			
-	-	-	104,627	1.05	0100 - Salaries	92,114	92,114	1.05
-	-	-	56,534		0200 - Associated Payroll Costs	50,535	50,535	
-	-	159,880	449,213		0400 - Supplies and Materials	200,000	200,000	
-	-	159,880	610,374	1.05	Total Function 2220:	342,649	342,649	1.05
					2240 - Instructional Staff Develop			
-	-	-	3,200		0100 - Salaries	9,466	9,466	
-	-	-	1,032		0200 - Associated Payroll Costs	2,762	2,762	
-	-	6,585	81,415		0300 - Purchased Services	116,602	116,602	
-	-	6,585	85,647		Total Function 2240:	128,830	128,830	
					2690 - Other Support Services			
-	-	7,041	54,822		0600 - Other Objects	59,202	59,202	
-	-	173,507	1,233,716	4.55	Total Function 2000:	1,270,726	1,270,726	7.05
-	-	173,507	1,233,716	4.55	Total Requirements:	1,430,000	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 Approved & Adopted	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	1,128,584	
1,226,424	1,120,293	807,251	1,625,647		Total Resources:	1,128,584	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	460,117	6.72
251,224	260,827	196,803	336,765		0200 - Associated Payroll Costs	275,533	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	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	11,390	0.29
2,418	2,776	4,596	3,979		0200 - Associated Payroll Costs	4,006	4,006	
-	-	-	500		0300 - Purchased Services	500	500	
9,565	10,866	16,517	14,882	0.28	Total Function 2119:	15,896	15,896	0.29
					2211 - Improvement of Instruction Services			
195,558	208,231	128,255	303,043	2.55	0100 - Salaries	194,742	194,742	2.36
103,346	102,272	70,163	165,049		0200 - Associated Payroll Costs	102,002	102,002	
630	-	296	-		0300 - Purchased Services	-	-	
299,535	310,503	198,713	468,093	2.55	Total Function 2211:	296,744	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	46,723	
450,124	395,735	272,198	635,200	2.83	Total Function 2000:	359,363	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	33,571	
14,072	13,108	16,212	27,074		Total Function 3330:	33,571	33,571	

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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 Approved & Adopted	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	33,571	
1,226,424	1,120,293	807,251	1,625,647	12.95	Total Requirements:	1,128,584	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	342,136	559,510	629,354		4000 - Revenue From Federal Sources	541,326	541,326	
-	342,136	559,510	629,354		Total Resources:	541,326	541,326	
					Requirements			
					1000 - Instruction			
					1272 - Title I-A/D Programs			
-	124,212	227,056	164,447		0100 - Salaries	140,805	140,805	
-	34,814	66,628	59,840		0200 - Associated Payroll Costs	49,550	49,550	
-	247	5,099	1,040		0300 - Purchased Services	350	350	
-	22,916	38,495	24,030		0400 - Supplies and Materials	14,275	14,275	
-	182,189	337,278	249,358		Total Function 1272:	204,980	204,980	
					2000 - Support Services			
					2211 - Improvement of Instruction Services			
-	75,941	86,945	128,679	2.00	0100 - Salaries	112,471	112,471	2.00
-	52,857	53,038	80,569		0200 - Associated Payroll Costs	75,818	75,818	
-	1,959	2,515	4,801		0300 - Purchased Services	2,250	2,250	
-	836	-	900		0400 - Supplies and Materials	-	-	
-	131,593	142,498	214,948	2.00	Total Function 2211:	190,539	190,539	2.00
					2240 - Instructional Staff Develop			
-	1,072	20,979	7,000		0300 - Purchased Services	3,500	3,500	
					2542 - Buildings Services			
-	7,787	14,560	20,495	0.41	0100 - Salaries	19,367	19,367	0.41
-	648	2,823	15,153		0200 - Associated Payroll Costs	15,183	15,183	
-	8,435	17,383	35,648	0.41	Total Function 2542:	34,550	34,550	0.41
					2552 - Vehicle Operation Services			
-	2,872	1,431	-		0300 - Purchased Services	5,750	5,750	
					2623 - Evaluation Services			
-	-	-	1,000		0300 - Purchased Services	1,000	1,000	
-	601	121	-		0400 - Supplies and Materials	-	-	
-	601	121	1,000		Total Function 2623:	1,000	1,000	
					2690 - Other Support Services			
-	14,764	22,109	25,813		0600 - Other Objects	22,411	22,411	
-	159,336	204,520	284,409	2.41	Total Function 2000:	257,750	257,750	2.41
					3000 - Enterprise and Community Services			
					3330 - Civic Services			
-	-	8,704	53,060	1.00	0100 - Salaries	43,256	43,256	1.00
-	-	6,627	40,527		0200 - Associated Payroll Costs	33,340	33,340	
-	611	2,380	2,000		0400 - Supplies and Materials	2,000	2,000	
-	611	17,711	95,587	1.00	Total Function 3330:	78,596	78,596	1.00
-	342,136	559,510	629,354	3.41	Total Requirements:	541,326	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
202,636	216,637	142,415	288,719		4000 - Revenue From Federal Sources	212,035	212,035	
202,636	216,637	142,415	288,719		Total Resources:	212,035	212,035	
					Requirements			
					1000 - Instruction			
					1296 - Indian Education			
79,629	85,602	43,377	51,984	1.50	0100 - Salaries	60,837	60,837	1.50
53,699	53,141	19,274	45,035		0200 - Associated Payroll Costs	30,493	30,493	
-	-	-	32,547		0300 - Purchased Services	32,547	32,547	
-	-	2,411	77,953		0400 - Supplies and Materials	7,904	7,904	
133,328	138,743	65,062	207,519	1.50	Total Function 1296:	131,781	131,781	1.50
					2000 - Support Services			
					2112 - Attendance Services			
48,775	49,058	49,577	50,534	1.00	0100 - Salaries	51,681	51,681	1.00
19,254	19,487	21,997	22,084		0200 - Associated Payroll Costs	19,795	19,795	
68,029	68,545	71,574	72,618	1.00	Total Function 2112:	71,476	71,476	1.00
					2690 - Other Support Services			
1,278	9,349	5,780	8,582		0600 - Other Objects	8,778	8,778	
69,308	77,894	77,354	81,200	1.00	Total Function 2000:	80,254	80,254	1.00
202,636	216,637	142,415	288,719	2.50	Total Requirements:	212,035	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	170,357	409,727	394,297		4000 - Revenue From Federal Sources	353,476	353,476	
-	170,357	409,727	394,297		Total Resources:	353,476	353,476	
					Requirements			
					1000 - Instruction			
					1296 - Indian Education			
-	161,442	213,793	164,948		0300 - Purchased Services	169,072	169,072	
-	980	247	29,633		0400 - Supplies and Materials	11,750	11,750	
-	162,423	214,041	194,581		Total Function 1296:	180,822	180,822	
					2000 - Support Services			
					2211 - Improvement of Instruction Services			
-	-	78,634	79,799	1.00	0100 - Salaries	82,794	82,794	1.00
-	-	50,071	51,493		0200 - Associated Payroll Costs	49,831	49,831	
-	-	128,705	131,292	1.00	Total Function 2211:	132,625	132,625	1.00
					2240 - Instructional Staff Develop			
-	-	49,902	52,102		0300 - Purchased Services	25,395	25,395	
					2552 - Vehicle Operation Services			
-	582	-	-		0300 - Purchased Services	-	-	
					2690 - Other Support Services			
-	7,352	17,080	16,322		0600 - Other Objects	14,634	14,634	
-	7,934	195,686	199,716	1.00	Total Function 2000:	172,654	172,654	1.00
-	170,357	409,727	394,297	1.00	Total Requirements:	353,476	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
75,584	24,569	126,997	189,850		4000 - Revenue From Federal Sources	135,088	135,088	
75,584	24,569	126,997	189,850		Total Resources:	135,088	135,088	
					Requirements			
					1000 - Instruction			
					1272 - Title I-A/D Programs			
6,125	-	-	-		0100 - Salaries	21,166	21,166	1.00
2,063	-	-	-		0200 - Associated Payroll Costs	25,568	25,568	
8,475	15,824	8,556	17,848		0400 - Supplies and Materials	26,872	26,872	
16,662	15,824	8,556	17,848		Total Function 1272:	73,606	73,606	1.00
					1460 - Special Programs, Summer School			
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	73,606	1.00
					2000 - Support Services			
					2211 - Improvement of Instruction Services			
225	-	-	-		0400 - Supplies and Materials	-	-	
					2240 - Instructional Staff Develop			
-	720	9,154	38,965		0100 - Salaries	7,762	7,762	
-	175	2,471	14,194		0200 - Associated Payroll Costs	2,732	2,732	
1,902	3,371	103,486	111,643		0300 - Purchased Services	45,395	45,395	
102	107	-	1,078		0400 - Supplies and Materials	-	-	
2,004	4,374	115,111	165,880		Total Function 2240:	55,889	55,889	
					2552 - Vehicle Operation Services			
2,559	-	-	-		0300 - Purchased Services	-	-	
					2690 - Other Support Services			
1,872	1,060	3,126	6,122		0600 - Other Objects	5,593	5,593	
6,660	5,434	118,238	172,002		Total Function 2000:	61,482	61,482	
					3000 - Enterprise and Community Services			
					3390 - Other Community Services			
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	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
176,432	130,302	87,615	237,217		4000 - Revenue From Federal Sources	157,772	157,772	
176,432	130,302	87,615	237,217		Total Resources:	157,772	157,772	
					Requirements			
					2000 - Support Services			
					2211 - Improvement of Instruction Services			
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:	-	-	
					2240 - Instructional Staff Develop			
25,208	31,501	38,386	47,101		0100 - Salaries	65,862	65,862	
15,525	18,300	23,459	26,065		0200 - Associated Payroll Costs	33,677	33,677	
97,682	49,418	11,558	104,348		0300 - Purchased Services	38,201	38,201	
10,189	1,970	9,283	25,360		0400 - Supplies and Materials	13,500	13,500	
148,604	101,189	82,686	202,874		Total Function 2240:	151,240	151,240	
					2690 - Other Support Services			
6,597	4,826	3,556	6,764		0600 - Other Objects	6,532	6,532	
176,432	130,302	87,615	237,217		Total Function 2000:	157,772	157,772	
176,432	130,302	87,615	237,217		Total Requirements:	157,772	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	-	-	945,805		4000 - Revenue From Federal Sources	3,719,390	3,719,390	
-	-	-	945,805		Total Resources:	3,719,390	3,719,390	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
-	-	-	-		0100 - Salaries	217,728	217,728	4.00
-	-	-	-		0200 - Associated Payroll Costs	149,392	149,392	
-	-	-	41,666		0400 - Supplies and Materials	-	-	
-	-	-	-		0500 - Capital Outlay	200,000	200,000	
-	-	-	41,666		Total Function 1111:	567,120	567,120	4.00
					1121 - Middle/Junior High Programs			
-	-	-	-		0100 - Salaries	50,493	50,493	1.00
-	-	-	-		0200 - Associated Payroll Costs	35,911	35,911	
-	-	-	41,667		0400 - Supplies and Materials	-	-	
-	-	-	41,667		Total Function 1121:	86,404	86,404	1.00
					1131 - High School Programs			
-	-	-	-		0100 - Salaries	50,493	50,493	1.00
-	-	-	-		0200 - Associated Payroll Costs	35,911	35,911	
-	-	-	41,667		0400 - Supplies and Materials	-	-	
-	-	-	41,667		Total Function 1131:	86,404	86,404	1.00
					1260 - Treatment and Habilitation			
-	-	-	2,870		0300 - Purchased Services	-	-	
					1283 - Alternative Education Program			
-	-	-	-		0100 - Salaries	312,942	312,942	5.09
-	-	-	-		0200 - Associated Payroll Costs	200,829	200,829	
-	-	-	-		0300 - Purchased Services	15,000	15,000	
-	-	-	-		0400 - Supplies and Materials	25,970	25,970	
-	-	-	-		Total Function 1283:	554,741	554,741	5.09
					1291 - ESL Instructional Program			
-	-	-	-		0100 - Salaries	18,309	18,309	0.47
-	-	-	-		0200 - Associated Payroll Costs	6,443	6,443	
-	-	-	-		Total Function 1291:	24,752	24,752	0.47
					1410 - Elementary Summer School			
-	-	-	-		0100 - Salaries	160,000	160,000	
-	-	-	-		0200 - Associated Payroll Costs	56,304	56,304	
-	-	-	-		Total Function 1410:	216,304	216,304	
					1420 - Middle/Junior High, Summer School			
-	-	-	-		0100 - Salaries	65,000	65,000	
-	-	-	-		0200 - Associated Payroll Costs	22,875	22,875	
-	-	-	-		Total Function 1420:	87,875	87,875	
					1430 - High School, Summer Program			
-	-	-	-		0100 - Salaries	50,000	50,000	
-	-	-	-		0200 - Associated Payroll Costs	17,595	17,595	

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2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Adopted	2020/21 FTE	210 - Cares Esser Grant	2021/22 Proposed	2021/22 Approved & Adopted	2021/22 FTE
-	-	-	-		Total Function 1430:	67,595	67,595	
-	-	-	127,870		Total Function 1000:	1,691,195	1,691,195	11.56
					2000 - Support Services			
					2122 - Counseling Services			
-	-	-	247,758	4.00	0100 - Salaries	281,372	281,372	4.25
-	-	-	152,261		0200 - Associated Payroll Costs	155,926	155,926	
-	-	-	400,019	4.00	Total Function 2122:	437,298	437,298	4.25
					2220 - Educational Media Services			
-	-	-	-		0100 - Salaries	14,336	14,336	0.50
-	-	-	-		0200 - Associated Payroll Costs	5,045	5,045	
-	-	-	-		Total Function 2220:	19,381	19,381	0.50
					2240 - Instructional Staff Develop			
-	-	-	75,000		0300 - Purchased Services	-	-	
					2410 - Office of The Principal Services			
-	-	-	-		0100 - Salaries	34,387	34,387	1.00
-	-	-	-		0200 - Associated Payroll Costs	30,221	30,221	
-	-	-	-		Total Function 2410:	64,608	64,608	1.00
					2542 - Buildings Services			
-	-	-	-		0100 - Salaries	47,565	47,565	1.20
-	-	-	-		0200 - Associated Payroll Costs	36,126	36,126	
-	-	-	25,000		0400 - Supplies and Materials	35,000	35,000	
-	-	-	25,000		Total Function 2542:	118,691	118,691	1.20
					2544 - Maintenance Services			
-	-	-	32,004	0.30	0100 - Salaries	68,891	68,891	0.50
-	-	-	18,499		0200 - Associated Payroll Costs	26,077	26,077	
-	-	-	50,503	0.30	Total Function 2544:	94,968	94,968	0.50
					2552 - Vehicle Operation Services			
-	-	-	32,004	0.30	0100 - Salaries	68,891	68,891	0.50
-	-	-	17,076		0200 - Associated Payroll Costs	26,077	26,077	
-	-	-	-		0300 - Purchased Services	45,000	45,000	
-	-	-	49,080	0.30	Total Function 2552:	139,968	139,968	0.50
					2633 - Public Information Services			
-	-	-	38,419	1.00	0100 - Salaries	97,693	97,693	1.00
-	-	-	31,135		0200 - Associated Payroll Costs	58,680	58,680	
-	-	-	69,554	1.00	Total Function 2633:	156,373	156,373	1.00
					2660 - Technology Services			
-	-	-	86,798		0400 - Supplies and Materials	422,925	422,925	
					2669 - Telecommunication Services			
-	-	-	23,598		0300 - Purchased Services	120,000	120,000	
					2690 - Other Support Services			
-	-	-	38,383		0600 - Other Objects	153,983	153,983	
-	-	-	817,935	5.60	Total Function 2000:	1,728,195	1,728,195	8.95
					4000 - Facilities Acquisition and Construction			
					4150 - Bldg Acquis-Constr-Improv			
-	-	-	-		0500 - Capital Outlay	300,000	300,000	
-	-	-	945,805	5.60	Total Requirements:	3,719,390	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
37,080	65,369	157,418	187,762		4000 - Revenue From Federal Sources	135,700	135,700	
37,080	65,369	157,418	187,762		Total Resources:	135,700	135,700	
					Requirements			
					2000 - Support Services			
					2211 - Improvement of Instruction Services			
-	-	-	71,077		0100 - Salaries	35,000	35,000	
-	-	-	26,665		0200 - Associated Payroll Costs	12,318	12,318	
-	-	5,800	10,000		0300 - Purchased Services	10,000	10,000	
-	-	-	4,877		0400 - Supplies and Materials	5,000	5,000	
-	-	5,800	112,618		Total Function 2211:	62,318	62,318	
					2240 - Instructional Staff Develop			
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	67,764	
-	-	4,749	-		0400 - Supplies and Materials	-	-	
36,525	62,519	145,147	67,604		Total Function 2240:	67,764	67,764	
					2690 - Other Support Services			
111	2,849	6,471	7,539		0600 - Other Objects	5,618	5,618	
36,637	65,369	157,418	187,762		Total Function 2000:	135,700	135,700	
					3000 - Enterprise and Community Services			
					3330 - Civic Services			
444	-	-	-		0400 - Supplies and Materials	-	-	
37,080	65,369	157,418	187,762		Total Requirements:	135,700	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
166,895	76,821	21,297	-		4000 - Revenue From Federal Sources	-	-	
166,895	76,821	21,297	-		Total Resources:	-	-	
					Requirements			
					1000 - Instruction			
					1272 - Title I-A/D Programs			
38,140	37,441	-	-		0100 - Salaries	-	-	
27,102	26,985	-	-		0200 - Associated Payroll Costs	-	-	
65,242	64,426	-	-		Total Function 1272:	-	-	
					1460 - Special Programs, Summer School			
54,762	-	-	-		0100 - Salaries	-	-	
17,929	-	-	-		0200 - Associated Payroll Costs	-	-	
72,691	-	-	-		Total Function 1460:	-	-	
137,932	64,426	-	-		Total Function 1000:	-	-	
					2000 - Support Services			
					2211 - Improvement of Instruction Services			
6,000	-	-	-		0100 - Salaries	-	-	
2,188	-	-	-		0200 - Associated Payroll Costs	-	-	
8,188	-	-	-		Total Function 2211:	-	-	
					2240 - Instructional Staff Develop			
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:	-	-	
					2410 - Office of The Principal Services			
14,446	-	11,893	-		0100 - Salaries	-	-	
4,736	-	2,517	-		0200 - Associated Payroll Costs	-	-	
19,182	-	14,409	-		Total Function 2410:	-	-	
					2690 - Other Support Services			
1,098	3,235	940	-		0600 - Other Objects	-	-	
28,962	10,577	21,297	-		Total Function 2000:	-	-	
					3000 - Enterprise and Community Services			
					3330 - Civic Services			
-	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
545,560	445,957	449,555	530,160		4000 - Revenue From Federal Sources	546,867	546,867	
545,560	445,957	449,555	530,160		Total Resources:	546,867	546,867	
					Requirements			
					1000 - Instruction			
					1220 - Life Skills Programs			
91,359	85,653	89,863	92,922	3.53	0100 - Salaries	92,706	92,706	3.53
91,095	83,778	83,029	101,739		0200 - Associated Payroll Costs	105,158	105,158	
182,454	169,431	172,892	194,661	3.53	Total Function 1220:	197,864	197,864	3.53
					1223 - Community Transition Center			
12,000	12,000	12,800	12,000		0300 - Purchased Services	12,000	12,000	
296	-	-	-		0400 - Supplies and Materials	-	-	
12,296	12,000	12,800	12,000		Total Function 1223:	12,000	12,000	
					1229 - Behavioral Program			
36,888	41,944	43,090	45,045	1.81	0100 - Salaries	47,494	47,494	1.81
42,020	40,588	45,895	50,328		0200 - Associated Payroll Costs	52,983	52,983	
78,909	82,532	88,986	95,373	1.81	Total Function 1229:	100,477	100,477	1.81
					1250 - Special Education Program			
13,637	13,761	14,980	15,879	0.72	0100 - Salaries	16,745	16,745	0.72
3,686	3,100	5,720	6,064		0200 - Associated Payroll Costs	5,905	5,905	
17,323	16,861	20,700	21,943	0.72	Total Function 1250:	22,650	22,650	0.72
					1260 - Treatment and Habilitation			
109,205	81,130	58,882	99,658		0300 - Purchased Services	105,706	105,706	
400,186	361,955	354,260	423,635	6.06	Total Function 1000:	438,697	438,697	6.06
					2000 - Support Services			
					2150 - Speech Pathology & Audiology Services			
29,416	-	-	-		0100 - Salaries	-	-	
26,380	-	-	-		0200 - Associated Payroll Costs	-	-	
55,796	-	-	-		Total Function 2150:	-	-	
					2160 - Other Student Treatment Services			
62,734	60,018	70,126	85,001		0300 - Purchased Services	85,000	85,000	
					2240 - Instructional Staff Develop			
2,035	2,730	4,854	-		0100 - Salaries	410	410	
576	966	1,100	-		0200 - Associated Payroll Costs	119	119	
3,562	1,073	1,158	-		0300 - Purchased Services	-	-	
6,172	4,768	7,112	-		Total Function 2240:	529	529	
					2690 - Other Support Services			
20,672	19,216	18,058	21,524		0600 - Other Objects	22,641	22,641	
145,374	84,002	95,296	106,525		Total Function 2000:	108,170	108,170	
545,560	445,957	449,555	530,160	6.06	Total Requirements:	546,867	546,867	6.06
-	-	-	-	6.06	Total Fund 213:	-	-	6.06



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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	-	-	142,240		4000 - Revenue From Federal Sources	106,680	106,680	
-	-	-	142,240		Total Resources:	106,680	106,680	
					Requirements			
					2000 - Support Services			
					2690 - Other Support Services			
-	-	-	-		0600 - Other Objects	4,417	4,417	
					3000 - Enterprise and Community Services			
					3501 - Child Care Provider Services			
-	-	-	23,726	0.53	0100 - Salaries	27,336	27,336	0.75
-	-	-	17,897		0200 - Associated Payroll Costs	23,218	23,218	
-	-	-	100,617		0400 - Supplies and Materials	51,709	51,709	
-	-	-	142,240	0.53	Total Function 3501:	102,263	102,263	0.75
-	-	-	142,240	0.53	Total Requirements:	106,680	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
105,629	110,551	104,558	83,044		4000 - Revenue From Federal Sources	74,651	74,651	
105,629	110,551	104,558	83,044		Total Resources:	74,651	74,651	
					Requirements			
					1000 - Instruction			
					1291 - ESL Instructional Program			
-	-	1,529	7,744		0400 - Supplies and Materials	-	-	
					1460 - Special Programs, Summer School			
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			
					2230 - Assessment & Testing			
-	-	1,800	-		0400 - Supplies and Materials	-	-	
					2240 - Instructional Staff Develop			
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:	-	-	
					2690 - Other Support Services			
1,654	1,837	1,797	1,506		0600 - Other Objects	1,463	1,463	
14,125	10,661	6,260	1,506		Total Function 2000:	1,463	1,463	
					3000 - Enterprise and Community Services			
					3330 - Civic Services			
37,938	38,918	40,620	41,389	1.00	0100 - Salaries	40,853	40,853	0.94
27,830	28,899	32,078	32,255		0200 - Associated Payroll Costs	31,363	31,363	
9,614	-	-	-		0400 - Supplies and Materials	972	972	
75,382	67,817	72,697	73,644	1.00	Total Function 3330:	73,188	73,188	0.94
					3390 - Other Community Services			
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	73,188	0.94
105,629	110,551	104,558	83,044	1.00	Total Requirements:	74,651	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
246,094	14,820	-	-		4000 - Revenue From Federal Sources	-	-	
246,094	14,820	-	-		Total Resources:	-	-	
					Requirements			
					2000 - Support Services			
					2122 - Counseling Services			
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:	-	-	
					2240 - Instructional Staff Develop			
1,460	14,180	-	-		0300 - Purchased Services	-	-	
					2690 - Other Support Services			
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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
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			
					1296 - Indian Education			
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:	-	-	
					1460 - Special Programs, Summer School			
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			
					2122 - Counseling Services			
3,930	4,080	935	-		0400 - Supplies and Materials	-	-	
					2211 - Improvement of Instruction Services			
246	-	-	-		0400 - Supplies and Materials	-	-	
					2240 - Instructional Staff Develop			
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:	-	-	
					2542 - Buildings Services			
-	46	49	-		0100 - Salaries	-	-	
-	4	4	-		0200 - Associated Payroll Costs	-	-	
-	50	53	-		Total Function 2542:	-	-	
					2552 - Vehicle Operation Services			
8,356	7,361	4,172	-		0300 - Purchased Services	-	-	
					2690 - Other Support Services			
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			
					3330 - Civic Services			
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 Approved & Adopted	2021/22 FTE
7,467	7,493	7,241	1,838		Total Function 3330:	-	-	
					3390 - Other Community Services			
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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	65,202	689,064	1,644,973		4000 - Revenue From Federal Sources	1,172,154	1,172,154	
-	65,202	689,064	1,644,973		Total Resources:	1,172,154	1,172,154	
					Requirements			
					1000 - Instruction			
					1271 - Remediation			
-	-	109,149	249,806	3.00	0100 - Salaries	159,231	159,231	2.00
-	-	62,222	146,752		0200 - Associated Payroll Costs	94,624	94,624	
-	-	171,371	396,559	3.00	Total Function 1271:	253,855	253,855	2.00
					1272 - Title I-A/D Programs			
-	4,691	111,228	120,576	2.72	0100 - Salaries	119,912	119,912	2.72
-	408	62,036	96,768		0200 - Associated Payroll Costs	78,461	78,461	
-	-	-	2,479		0300 - Purchased Services	-	-	
-	1,498	50,856	397,434		0400 - Supplies and Materials	76,119	76,119	
-	6,597	224,120	617,258	2.72	Total Function 1272:	274,492	274,492	2.72
					1296 - Indian Education			
-	-	42,805	42,201	1.00	0100 - Salaries	43,256	43,256	1.00
-	-	31,313	32,563		0200 - Associated Payroll Costs	33,340	33,340	
-	773	-	-		0300 - Purchased Services	-	-	
-	773	74,118	74,764	1.00	Total Function 1296:	76,596	76,596	1.00
					1460 - Special Programs, Summer School			
-	-	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	604,943	5.72
					2000 - Support Services			
					2122 - Counseling Services			
-	13,149	54,410	51,851	2.00	0100 - Salaries	137,420	137,420	2.05
-	4,282	32,211	37,520		0200 - Associated Payroll Costs	87,307	87,307	
-	17,430	86,621	89,372	2.00	Total Function 2122:	224,727	224,727	2.05
					2139 - Other Health Services			
-	-	-	62,786	1.00	0100 - Salaries	-	-	
-	-	-	35,207		0200 - Associated Payroll Costs	-	-	
-	-	-	97,992	1.00	Total Function 2139:	-	-	
					2211 - Improvement of Instruction Services			
-	24,958	33,348	143,729	2.00	0100 - Salaries	144,169	144,169	2.00
-	8,096	19,606	70,561		0200 - Associated Payroll Costs	68,852	68,852	
-	33,054	52,953	214,291	2.00	Total Function 2211:	213,021	213,021	2.00
					2240 - Instructional Staff Develop			
-	-	208	14,926		0300 - Purchased Services	33,500	33,500	
					2552 - Vehicle Operation Services			
-	-	-	2,479		0300 - Purchased Services	5,000	5,000	
					2660 - Technology Services			
-	-	-	50,000		0300 - Purchased Services	25,000	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 Approved & Adopted	2021/22 FTE
-	2,814	27,797	68,098		2690 - Other Support Services			
-	53,298	167,580	537,158	5.00	0600 - Other Objects	48,527	48,527	
					Total Function 2000:	549,775	549,775	4.05
					3000 - Enterprise and Community Services			
					3330 - Civic Services			
-	-	6,000	6,235		0300 - Purchased Services	7,436	7,436	
-	4,534	474	13,000		0400 - Supplies and Materials	10,000	10,000	
-	4,534	6,474	19,235		Total Function 3330:	17,436	17,436	
-	65,202	689,064	1,644,973	11.72	Total Requirements:	1,172,154	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
202,639	207,476	215,350	246,844		4000 - Revenue From Federal Sources	237,678	237,678	
202,639	207,476	215,350	246,844		Total Resources:	237,678	237,678	
					Requirements			
					1000 - Instruction			
					1223 - Community Transition Center			
65,842	67,226	70,641	103,406	2.00	0100 - Salaries	96,741	96,741	2.00
44,392	45,375	50,762	67,363		0200 - Associated Payroll Costs	70,300	70,300	
82,714	84,253	84,740	61,593		0300 - Purchased Services	53,804	53,804	
374	704	261	1,957		0400 - Supplies and Materials	1,850	1,850	
193,322	197,559	206,404	234,319	2.00	Total Function 1223:	222,695	222,695	2.00
					2000 - Support Services			
					2240 - Instructional Staff Develop			
855	808	-	8,298		0300 - Purchased Services	2,875	2,875	
					2552 - Vehicle Operation Services			
780	155	206	-		0300 - Purchased Services	2,268	2,268	
					2690 - Other Support Services			
7,681	8,953	8,740	4,227		0600 - Other Objects	9,840	9,840	
9,317	9,917	8,945	12,525		Total Function 2000:	14,983	14,983	
202,639	207,476	215,350	246,844	2.00	Total Requirements:	237,678	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
12,152	11,744	7,164	7,164		4000 - Revenue From Federal Sources	7,000	7,000	
12,152	11,744	7,164	7,164		Total Resources:	7,000	7,000	
					Requirements			
					2000 - Support Services			
					2119 - Other Attendance and Social Work Services			
7,090	6,985	4,274	4,350	0.13	0100 - Salaries	4,457	4,457	0.11
2,399	2,368	1,651	1,648		0200 - Associated Payroll Costs	1,567	1,567	
1,362	1,402	1,082	1,041		0300 - Purchased Services	776	776	
1,208	988	157	125		0400 - Supplies and Materials	200	200	
93	-	-	-		0600 - Other Objects	-	-	
12,152	11,744	7,164	7,164	0.13	Total Function 2119:	7,000	7,000	0.11
12,152	11,744	7,164	7,164	0.13	Total Requirements:	7,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
31,573	91,802	16,719	-		4000 - Revenue From Federal Sources	-	-	
31,573	91,802	16,719	-		Total Resources:	-	-	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
1,459	-	-	-		0400 - Supplies and Materials	-	-	
					1131 - High School Programs			
2,168	5,063	-	-		0400 - Supplies and Materials	-	-	
					1272 - Title I-A/D Programs			
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			
					2240 - Instructional Staff Develop			
4,957	44,509	2,500	-		0300 - Purchased Services	-	-	
-	917	-	-		0400 - Supplies and Materials	-	-	
4,957	45,426	2,500	-		Total Function 2240:	-	-	
					2552 - Vehicle Operation Services			
1,594	-	-	-		0300 - Purchased Services	-	-	
					2690 - Other Support Services			
1,083	2,515	448	-		0600 - Other Objects	-	-	
7,633	47,941	2,948	-		Total Function 2000:	-	-	
					3000 - Enterprise and Community Services			
					3390 - Other Community Services			
-	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	-	-	841,922		3000 - Revenue From State Sources	2,141,766	2,141,766	
-	-	-	841,922		Total Resources:	2,141,766	2,141,766	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
-	-	-	212,158	5.00	0100 - Salaries	197,732	197,732	4.00
-	-	-	163,256		0200 - Associated Payroll Costs	142,157	142,157	
-	-	-	375,414	5.00	Total Function 1111:	339,889	339,889	4.00
					1229 - Behavioral Program			
-	-	-	-		0100 - Salaries	331,724	331,724	6.81
-	-	-	-		0200 - Associated Payroll Costs	243,573	243,573	
-	-	-	-		Total Function 1229:	575,297	575,297	6.81
					1283 - Alternative Education Program			
-	-	-	-		0100 - Salaries	54,831	54,831	1.00
-	-	-	-		0200 - Associated Payroll Costs	37,439	37,439	
-	-	-	-		Total Function 1283:	92,270	92,270	1.00
-	-	-	375,414	5.00	Total Function 1000:	1,007,456	1,007,456	11.81
					2000 - Support Services			
					2119 - Other Attendance and Social Work Services			
-	-	-	37,830	1.00	0100 - Salaries	79,232	79,232	2.00
-	-	-	31,031		0200 - Associated Payroll Costs	64,121	64,121	
-	-	-	-		0300 - Purchased Services	1,660	1,660	
-	-	-	68,861	1.00	Total Function 2119:	145,013	145,013	2.00
					2122 - Counseling Services			
-	-	-	62,277	1.00	0100 - Salaries	218,938	218,938	3.12
-	-	-	40,148		0200 - Associated Payroll Costs	134,082	134,082	
-	-	-	102,425	1.00	Total Function 2122:	353,020	353,020	3.12
					2130 - Health & Nursing Services			
-	-	-	60,250	1.00	0100 - Salaries	61,756	61,756	1.00
-	-	-	39,382		0200 - Associated Payroll Costs	39,851	39,851	
-	-	-	99,632	1.00	Total Function 2130:	101,607	101,607	1.00
					2211 - Improvement of Instruction Services			
-	-	-	-		0100 - Salaries	41,000	41,000	
-	-	-	-		0200 - Associated Payroll Costs	14,429	14,429	
-	-	-	-		Total Function 2211:	55,429	55,429	
					2240 - Instructional Staff Develop			
-	-	-	78,645		0100 - Salaries	232,000	232,000	
-	-	-	28,992		0200 - Associated Payroll Costs	84,471	84,471	
-	-	-	35,939		0300 - Purchased Services	52,500	52,500	
-	-	-	11,922		0400 - Supplies and Materials	8,322	8,322	
-	-	-	155,498		Total Function 2240:	377,293	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 Approved & Adopted	2021/22 FTE
-	-	-	40,092		2690 - Other Support Services			
-	-	-	466,508	3.00	0600 - Other Objects	101,948	101,948	
-	-	-	841,922	8.00	Total Function 2000:	1,134,310	1,134,310	6.12
					Total Requirements:	2,141,766	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
402,244	403,689	567,816	869,310		3000 - Revenue From State Sources	784,525	784,525	
402,244	403,689	567,816	869,310		Total Resources:	784,525	784,525	
					Requirements			
					1000 - Instruction			
					1131 - High School Programs			
190,658	221,058	253,726	269,300	4.00	0100 - Salaries	276,438	276,438	4.00
124,951	114,630	147,515	148,550		0200 - Associated Payroll Costs	154,067	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	430,505	4.00
					1283 - Alternative Education Program			
-	-	32,358	192,100	4.00	0100 - Salaries	90,562	90,562	2.00
-	-	21,492	139,075		0200 - Associated Payroll Costs	68,131	68,131	
-	-	53,851	331,175	4.00	Total Function 1283:	158,693	158,693	2.00
					1460 - Special Programs, Summer School			
-	-	-	10,369		0100 - Salaries	7,500	7,500	
-	-	-	-		0200 - Associated Payroll Costs	2,640	2,640	
-	-	-	10,369		Total Function 1460:	10,140	10,140	
332,191	344,318	465,460	805,875	8.00	Total Function 1000:	599,338	599,338	6.00
					2000 - Support Services			
					2112 - Attendance Services			
-	-	5,833	-		0100 - Salaries	-	-	
-	-	5,910	-		0200 - Associated Payroll Costs	-	-	
-	-	11,743	-		Total Function 2112:	-	-	
					2122 - Counseling Services			
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:	-	-	
					2410 - Office of The Principal Services			
-	-	-	-		0100 - Salaries	96,724	96,724	1.00
-	-	-	-		0200 - Associated Payroll Costs	58,337	58,337	
-	-	-	-		Total Function 2410:	155,061	155,061	1.00
					2660 - Technology Services			
-	-	-	30,000		0400 - Supplies and Materials	-	-	
					2690 - Other Support Services			
11,956	11,340	23,044	33,435		0600 - Other Objects	30,126	30,126	
70,054	59,371	102,356	63,435		Total Function 2000:	185,187	185,187	1.00
402,244	403,689	567,816	869,310	8.00	Total Requirements:	784,525	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
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	666,934	
677,324	1,026,097	495,204	965,026		Total Function 0000:	666,934	666,934	
677,324	1,026,097	495,204	965,026		Total Resources:	666,934	666,934	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
-	-	-	46,489	1.00	0100 - Salaries	-	-	
-	-	-	27,407		0200 - Associated Payroll Costs	-	-	
-	-	-	36,964		0400 - Supplies and Materials	100,000	100,000	
-	-	-	110,860	1.00	Total Function 1111:	100,000	100,000	
					1121 - Middle/Junior High Programs			
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:	-	-	
					1131 - High School Programs			
-	-	-	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	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	11,000	
					1272 - Title I-A/D Programs			
-	-	-	66,240		0100 - Salaries	-	-	
-	-	-	21,196		0200 - Associated Payroll Costs	-	-	
-	-	-	10,500		0400 - Supplies and Materials	-	-	
-	-	-	97,936		Total Function 1272:	-	-	
					1291 - ESL Instructional Program			
31,144	-	-	-		0400 - Supplies and Materials	-	-	
					1420 - Middle/Junior High, Summer School			
-	13,827	13,111	-		0100 - Salaries	-	-	
-	4,353	4,363	-		0200 - Associated Payroll Costs	-	-	
35,846	12,696	235	-		0400 - Supplies and Materials	-	-	
35,846	30,876	17,709	-		Total Function 1420:	-	-	
271,788	106,502	43,234	311,564	2.00	Total Function 1000:	111,000	111,000	
					2000 - Support Services			
					2112 - Attendance Services			
-	-	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 Approved & Adopted	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	39,492	1.00
36,741	27,037	28,256	32,090		0200 - Associated Payroll Costs	32,032	32,032	
1,441	3,120	715	8,285		0300 - Purchased Services	800	800	
426	1,708	958	11,283		0400 - Supplies and Materials	400	400	
84,074	66,312	64,875	88,632	1.00	Total Function 2122:	72,724	72,724	1.00
					<u>2129 - Other Guidance Services</u>			
-	-	-	46,700	2.00	0100 - Salaries	45,914	45,914	1.00
-	-	-	34,290		0200 - Associated Payroll Costs	34,277	34,277	
-	-	-	2,000		0300 - Purchased Services	5,000	5,000	
-	-	-	32,041		0400 - Supplies and Materials	10,669	10,669	
-	-	-	115,031	2.00	Total Function 2129:	95,860	95,860	1.00
					<u>2130 - Health & Nursing Services</u>			
-	5,069	4,774	5,069		0300 - Purchased Services	5,069	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	217,250	
4,018	11,899	-	2,350		0400 - Supplies and Materials	2,575	2,575	
106,758	250,585	1,128	129,600		Total Function 2240:	219,825	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	12,456	
330,456	804,072	226,245	594,530	3.00	Total Function 2000:	405,934	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 Approved & Adopted	2021/22 FTE
					3330 - Civic Services			
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:	-	-	
					3390 - Other Community Services			
-	-	-	19,800		0300 - Purchased Services	-	-	
-	-	-	7,677		0400 - Supplies and Materials	150,000	150,000	
-	-	-	27,477		Total Function 3390:	150,000	150,000	
75,080	71,047	60,631	27,477		Total Function 3000:	150,000	150,000	
					4000 - Facilities Acquisition and Construction			
					4150 - Bldg Acquis-Constr-Improv			
-	44,476	165,094	31,454		0500 - Capital Outlay	-	-	
677,324	1,026,097	495,204	965,026	5.00	Total Requirements:	666,934	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
33,366	32,774	58,862	50,000		3000 - Revenue From State Sources	50,000	50,000	
33,366	32,774	58,862	50,000		Total Resources:	50,000	50,000	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
-	-	49,250	50,000		0300 - Purchased Services	50,000	50,000	
					1121 - Middle/Junior High Programs			
33,366	32,774	9,612	-		0300 - Purchased Services	-	-	
33,366	32,774	58,862	50,000		Total Function 1000:	50,000	50,000	
33,366	32,774	58,862	50,000		Total Requirements:	50,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
11,174	5,541	850	4,250		3000 - Revenue From State Sources	4,250	4,250	
5,974	10,065	4,797	14,582		5000 - Other Sources	14,186	14,186	
17,148	15,606	5,647	18,832		Total Function 0000:	18,436	18,436	
17,148	15,606	5,647	18,832		Total Resources:	18,436	18,436	
					Requirements			
					1000 - Instruction			
					1113 - Elementary Extracurricular			
3,400	3,400	-	3,400	0.16	0100 - Salaries	3,400	3,400	0.16
1,148	1,146	65	1,302		0200 - Associated Payroll Costs	1,196	1,196	
594	-	-	300		0400 - Supplies and Materials	300	300	
154	-	-	-		0600 - Other Objects	-	-	
5,296	4,546	65	5,002	0.16	Total Function 1113:	4,896	4,896	0.16
					1122 - Middle/Junior High Extracurricular			
3,400	3,330	-	5,950	0.24	0100 - Salaries	5,950	5,950	0.24
1,144	1,127	63	2,278		0200 - Associated Payroll Costs	2,094	2,094	
392	416	-	600		0400 - Supplies and Materials	600	600	
-	186	-	-		0600 - Other Objects	-	-	
4,936	5,059	63	8,828	0.24	Total Function 1122:	8,644	8,644	0.24
					1132 - High School Extracurricular			
4,113	3,730	3,400	3,400	0.16	0100 - Salaries	3,400	3,400	0.16
1,357	1,237	2,119	1,302		0200 - Associated Payroll Costs	1,196	1,196	
-	138	-	-		0300 - Purchased Services	-	-	
175	314	-	300		0400 - Supplies and Materials	300	300	
5,645	5,419	5,519	5,002	0.16	Total Function 1132:	4,896	4,896	0.16
15,877	15,024	5,647	18,832	0.56	Total Function 1000:	18,436	18,436	0.56
					2000 - Support Services			
					2552 - Vehicle Operation Services			
1,272	582	-	-		0300 - Purchased Services	-	-	
17,148	15,606	5,647	18,832	0.56	Total Requirements:	18,436	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	-	-	236,000		3000 - Revenue From State Sources	222,750	222,750	
-	-	-	236,000		Total Resources:	222,750	222,750	
					Requirements			
					1000 - Instruction			
					1140 - Pre-K Program			
-	-	-	89,155	2.00	0100 - Salaries	87,331	87,331	2.00
-	-	-	66,633		0200 - Associated Payroll Costs	68,960	68,960	
-	-	-	9,417		0400 - Supplies and Materials	34,437	34,437	
-	-	-	40,096		0500 - Capital Outlay	-	-	
-	-	-	205,301	2.00	Total Function 1140:	190,728	190,728	2.00
					2000 - Support Services			
					2240 - Instructional Staff Develop			
-	-	-	5,400		0300 - Purchased Services	5,525	5,525	
					2552 - Vehicle Operation Services			
-	-	-	15,526		0300 - Purchased Services	17,275	17,275	
					2690 - Other Support Services			
-	-	-	9,773		0600 - Other Objects	9,222	9,222	
-	-	-	30,699		Total Function 2000:	32,022	32,022	
-	-	-	236,000	2.00	Total Requirements:	222,750	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
405,286	366,065	260,805	297,210		1000 - Revenue from Local Sources	289,000	289,000	
169,010	186,574	168,840	180,000		5000 - Other Sources	210,000	210,000	
574,296	552,639	429,646	477,210		Total Function 0000:	499,000	499,000	
574,296	552,639	429,646	477,210		Total Resources:	499,000	499,000	
					Requirements			
					1000 - Instruction			
					1122 - Middle/Junior High Extracurricular			
44,559	19,845	15,379	39,000		0400 - Supplies and Materials	39,000	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	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	300,000	
395,752	383,798	219,494	347,210		Total Function 1000:	339,000	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	160,000	
574,296	552,639	429,646	477,210		Total Requirements:	499,000	499,000	
-	-	-	-		Total Fund 262:	-	-	



Jefferson County
School District 509J

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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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
45,438	36,562	21,574	40,000		1000 - Revenue from Local Sources	40,000	40,000	
43,865	57,207	52,029	35,000		5000 - Other Sources	35,000	35,000	
89,303	93,769	73,603	75,000		Total Function 0000:	75,000	75,000	
89,303	93,769	73,603	75,000		Total Resources:	75,000	75,000	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
31,769	41,083	25,548	65,000		0400 - Supplies and Materials	65,000	65,000	
					2000 - Support Services			
					2410 - Office of The Principal Services			
-	231	310	-		0400 - Supplies and Materials	-	-	
					2552 - Vehicle Operation Services			
327	425	18	10,000		0300 - Purchased Services	10,000	10,000	
327	656	328	10,000		Total Function 2000:	10,000	10,000	
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
57,207	52,029	47,727	-		0800 - Other Uses of Funds	-	-	
89,303	93,769	73,603	75,000		Total Requirements:	75,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
197,763	226,787	168,609	279,953		1000 - Revenue from Local Sources	152,448	152,448	
2,488	2,629	2,629	2,630		5000 - Other Sources	2,630	2,630	
200,251	229,416	171,237	282,583		Total Function 0000:	155,078	155,078	
200,251	229,416	171,237	282,583		Total Resources:	155,078	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	11,620	
-	-	9,389	2,084		0500 - Capital Outlay	2,084	2,084	
13,058	6,203	17,810	27,663		Total Function 1111:	13,704	13,704	
					1121 - Middle/Junior High Programs			
34,537	-	2,538	2,334		0400 - Supplies and Materials	2,334	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	12,426	
-	-	-	10,100		0500 - Capital Outlay	-	-	
12,482	15,855	6,214	29,497		Total Function 1131:	12,426	12,426	
					1132 - High School Extracurricular			
20,000	11,500	6,500	2,088		0300 - Purchased Services	2,088	2,088	
600	1,086	1,919	6,054		0400 - Supplies and Materials	6,054	6,054	
20,600	12,586	8,419	8,142		Total Function 1132:	8,142	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	36,606	
					2000 - Support Services			
					2119 - Other Attendance and Social Work Services			
-	-	977	5,986		0400 - Supplies and Materials	3,338	3,338	
					2211 - Improvement of Instruction Services			
-	27,444	-	-		0100 - Salaries	-	-	
-	16,969	-	-		0200 - Associated Payroll Costs	-	-	
-	44,413	-	-		Total Function 2211:	-	-	

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

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2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Adopted	2020/21 FTE	271 - Miscellaneous Grants & Donations	2021/22 Proposed	2021/22 Approved & Adopted	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	155,078	
-	-	-	-		Total Fund 271:	-	-	



Jefferson County
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Fund 272 – High Desert Education Service District Grants

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2022

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Adopted	2020/21 FTE	272 - HDESD	2021/22 Proposed	2021/22 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
4,478	9,284	3,967	7,343		1000 - Revenue from Local Sources	7,172	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	5,168	
85,752	98,109	23,020	18,010		Total Function 0000:	12,340	12,340	
85,752	98,109	23,020	18,010		Total Resources:	12,340	12,340	
					Requirements			
					1000 - Instruction			
					1111 - Elementary Instruction			
-	-	-	1,000		0100 - Salaries	1,000	1,000	
-	-	-	324		0200 - Associated Payroll Costs	293	293	
-	-	-	1,324		Total Function 1111:	1,293	1,293	
					1131 - High School Programs			
-	-	4,590	3,676		0400 - Supplies and Materials	-	-	
					1221 - Learning Center - Structured and Intensive			
3,965	8,017	3,012	4,550		0100 - Salaries	4,550	4,550	
514	1,267	299	1,469		0200 - Associated Payroll Costs	1,329	1,329	
4,478	9,284	3,311	6,019		Total Function 1221:	5,879	5,879	
4,478	9,284	7,901	11,019		Total Function 1000:	7,172	7,172	
					2000 - Support Services			
					2211 - Improvement of Instruction Services			
57,726	40,597	-	-		0100 - Salaries	-	-	
10,560	19,107	-	-		0200 - Associated Payroll Costs	-	-	
68,286	59,705	-	-		Total Function 2211:	-	-	
					2240 - Instructional Staff Develop			
9,385	12,204	5,313	4,000		0100 - Salaries	4,000	4,000	
1,784	2,116	1,457	1,290		0200 - Associated Payroll Costs	1,168	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	5,168	
					2690 - Other Support Services			
-	3,417	-	-		0600 - Other Objects	-	-	
81,274	88,825	15,119	6,991		Total Function 2000:	5,168	5,168	
85,752	98,109	23,020	18,010		Total Requirements:	12,340	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 Approved & Adopted	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	155,692	
170,959	143,548	124,439	159,366		Total Function 0000:	155,692	155,692	
170,959	143,548	124,439	159,366		Total Resources:	155,692	155,692	
					Requirements			
					1000 - Instruction			
					1292 - Teen Parent Instruct Prog			
-	-	31,517	44,230	1.00	0100 - Salaries	47,956	47,956	1.00
-	-	24,482	33,478		0200 - Associated Payroll Costs	34,996	34,996	
-	-	55,999	77,708	1.00	Total Function 1292:	82,952	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	33,396	1.25
41,860	54,426	29,387	33,737		0200 - Associated Payroll Costs	34,419	34,419	
1,291	1,554	1,861	2,518		0400 - Supplies and Materials	4,500	4,500	
310	-	-	425		0600 - Other Objects	425	425	
110,252	139,789	68,440	81,658	1.47	Total Function 3501:	72,740	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	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
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	10,000	
8,928	8,170	5,735	12,500		Total Function 0000:	10,000	10,000	
8,928	8,170	5,735	12,500		Total Resources:	10,000	10,000	
					Requirements			
					2000 - Support Services			
					2552 - Vehicle Operation Services			
8,928	8,170	5,735	12,500		0300 - Purchased Services	10,000	10,000	
8,928	8,170	5,735	12,500		Total Requirements:	10,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
31,742	16,218	11,462	16,225		1000 - Revenue from Local Sources	12,725	12,725	
18,047	18,924	18,447	19,100		3000 - Revenue From State Sources	19,100	19,100	
2,162,652	2,011,734	1,904,811	2,118,110		4000 - Revenue From Federal Sources	2,093,385	2,093,385	
222,888	215,880	422,726	283,517		5000 - Other Sources	365,377	365,377	
2,435,328	2,262,756	2,357,445	2,436,952		Total Function 0000:	2,490,587	2,490,587	
2,435,328	2,262,756	2,357,445	2,436,952		Total Resources:	2,490,587	2,490,587	
					Requirements			
					3000 - Enterprise and Community Services			
					3100 - Food Services			
674,913	630,556	682,402	715,354	22.77	0100 - Salaries	740,707	740,707	22.99
529,875	511,768	561,411	643,629		0200 - Associated Payroll Costs	657,014	657,014	
22,999	25,419	32,535	24,095		0300 - Purchased Services	22,695	22,695	
1,051,655	1,009,105	916,093	1,052,274		0400 - Supplies and Materials	1,068,571	1,068,571	
1,737	2,173	1,869	1,600		0600 - Other Objects	1,600	1,600	
2,281,179	2,179,021	2,194,310	2,436,952	22.77	Total Function 3100:	2,490,587	2,490,587	22.99
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
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	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 ADOPTED BUDGET
FYE JUNE 30, 2022

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2021-22
RESOURCES						
Local sources	2,518,499	2,779,753	2,829,258	3,136,100	3,168,300	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	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	4,627,807
Contingency	-	-	-	-	-	-
Total Requirements	3,849,121	3,961,068	4,078,221	4,499,807	4,627,807	4,627,807
RESOURCES OVER (UNDER) REQUIREMENTS	(1,330,622)	(1,181,315)	(1,248,963)	(1,363,707)	(1,459,507)	(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	1,396,507
Lump Sum Payment to PERS	-	-	-	-	(32,110,000)	(32,110,000)
Bond Issuance Costs	-	-	(229,048)	-	-	-
Bonds and premium on proceeds	-	-	24,680,000	-	32,110,000	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	1,396,507
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	(188,057)	6,682	2,696	-	(63,000)	(63,000)
FUND BALANCE, JULY 1	218,793	30,735	37,417	-	63,000	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
10,657	15,895	13,154	9,000		1000 - Revenue from Local Sources	4,000	4,000	
1,148,729	1,204,818	1,270,071	1,363,707		5000 - Other Sources	33,519,507	33,519,507	
1,159,386	1,220,713	1,283,225	1,372,707		Total Function 0000:	33,523,507	33,523,507	
1,159,386	1,220,713	1,283,225	1,372,707		Total Resources:	33,523,507	33,523,507	
					Requirements			
					5000 - Other Uses			
					5110 - Long-Term Debt Service			
1,142,565	1,197,512	1,262,495	1,372,707		0600 - Other Objects	1,413,507	1,413,507	
-	-	-	-		5400 - Lump Sum Payment to PERS			
					0600 - Other Objects	32,110,000	32,110,000	
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
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	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
2,507,842	2,763,857	2,816,104	3,127,100		1000 - Revenue from Local Sources	3,164,300	3,164,300	
212,629	13,914	24,694,216	-		5000 - Other Sources	50,000	50,000	
2,720,471	2,777,772	27,510,320	3,127,100		Total Function 0000:	3,214,300	3,214,300	
2,720,471	2,777,772	27,510,320	3,127,100		Total Resources:	3,214,300	3,214,300	
					Requirements			
					5000 - Other Uses			
					5110 - Long-Term Debt Service			
2,706,556	2,763,556	27,490,937	3,127,100		0600 - Other Objects	3,214,300	3,214,300	
					7000 - Unapprop Ending Fund Balance			
					7000 - Unapprop End Fund Balance			
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	3,214,300	
-	-	-	-		Total Fund 304:	-	-	

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

		PERS UAL Bonding		General Obligation Bonding		General Obligation Bonding	
		OSBA Limited Tax Pension Refund Obligations, Series 2002		General Obligation Bonds, Series 2013 & 2013B		General Obligation Refunding Bonds, Series 2020	
		Issue Date: October 31, 2002		Issue Date: May 23 and July 23, 2013		Issue Date: March 20, 2020	
Year of Maturity	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 ADOPTED BUDGET
FYE JUNE 30, 2022

	ACTUALS 2017-18	ACTUALS 2018-19	ACTUALS 2019-20	ADOPTED 2020-21	PROPOSED 2021-22	APPROVED & ADOPTED 2021-22
RESOURCES						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	127,648	1,700,000	1,665,979	1,665,979
Federal sources	-	-	-	-	-	-
Total Resources	-	-	127,648	1,700,000	1,665,979	1,665,979
REQUIREMENTS						
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	127,648	1,700,000	1,665,979	1,665,979
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Total Requirements	-	-	127,648	1,700,000	1,665,979	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 Approved & Adopted	2021/22 FTE
					Resources			
					0000 - General Function			
-	-	127,648	1,700,000		3000 - Revenue From State Sources	1,665,979	1,665,979	
-	-	127,648	1,700,000		Total Resources:	1,665,979	1,665,979	
					Requirements			
					4000 - Facilities Acquisition and Construction			
					4150 - Bldg Acquis-Constr-Improv			
-	-	127,648	1,700,000		0500 - Capital Outlay	1,665,979	1,665,979	
-	-	127,648	1,700,000		Total Requirements:	1,665,979	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



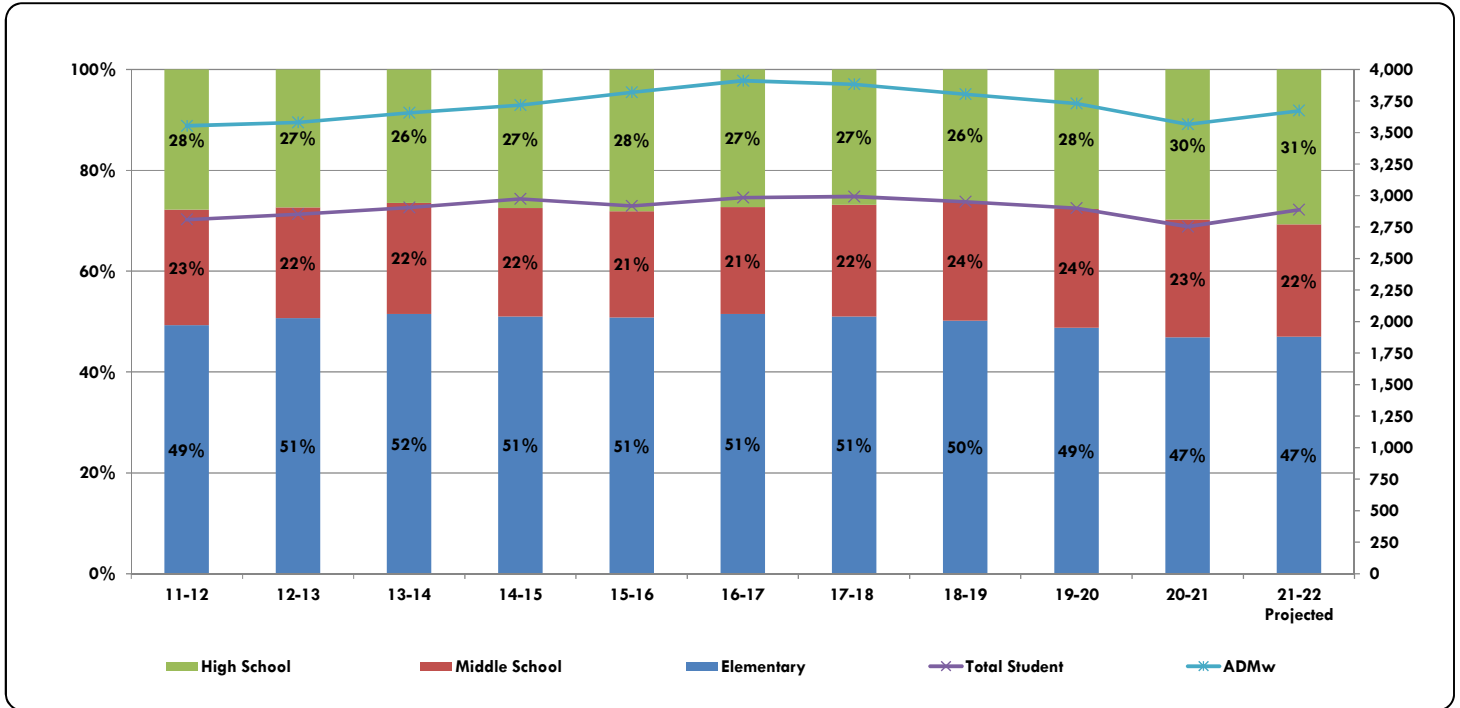
EXTENDED DAYS ALLOCATIONS

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 x

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	
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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	-	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

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(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

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(8.00)

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(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)

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(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

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7.50

(0.03)

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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 ADOPTED 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 ADOPTED 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 ADOPTED 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 BehaviorProgram (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: $2,811.00 \times 1.00 =$	2,811.00	$2,729.23 \times 1.00 =$ 2,729.23
Students in ESL programs: $580.00 \times 0.50 =$	290.00	$559.34 \times 0.50 =$ 279.67
Students in Pregnant and Parenting Programs: $11.00 \times 1.00 =$	11.00	$9.58 \times 1.00 =$ 9.58
494 IEP Students capped at 11% of District ADMr: $309.21 \times 1.00 =$	309.21	$300.22 \times 1.00 =$ 300.22
Students on IEP Above 11% of ADMr: $65.30 \times 1.00 =$	65.30	$65.30 \times 1.00 =$ 65.30
Students in Poverty: $608.01 \times 0.25 =$	152.00	$590.33 \times 0.25 =$ 147.58
Students in Foster Care and Neglected/Delinquent: $35.00 \times 0.25 =$	8.75	$35.00 \times 0.25 =$ 8.75
Remote Elementary School Correction: $25.54 \times 1.00 =$	25.54	$25.54 \times 1.00 =$ 25.54
Small High School Correction: $0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$ 0.00
Post Graduate Scholars: $0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$ 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	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
				Mandate?										
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
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	110.4150.0520.713.000.512.00	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	Concrete-22	110.4150.0530.120.000.524.00	Concrete Work	80,000
MHS	Lockers-22	110.4150.0520.608.000.527.00	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

JEFFERSON COUNTY SCHOOL DISTRICT 509J

2021 - 2022

SCHOOL CALENDAR
CERTIFIED STAFF (190 Day)

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

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		

1-3 Inservice

6 Labor Day
7 First Student Day
Grades Attending
Varies by School

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
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
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

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		

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

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

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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 (HDES)

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. 21-14

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 PROPOSED 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 11 b 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.

Publish: March 24, 2021 and April 7, 2021

Pamplin MediaGroup

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

RECEIVED
APR 15 2021

AFFIDAVIT OF PUBLICATION

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

Jefferson Co. 509-J School District
NOTICE OF BUDGET COMMITTEE MEET-
ING on April 12, 2021 at 5:30 p.m.
Ad#: 196689

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

03/24/2021, 04/07/2021

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/07/2021.

Jerrin L Sipe

NOTARY PUBLIC FOR OREGON

Acct #: 101753

Attn:

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

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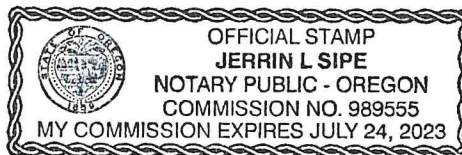
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If you have a disability, please advise the Jefferson County School
District 509-J office at 541-475-6192 regarding special arrange-
ments that may allow you to participate in this public meeting
fully.

Publish: March 24, April 7, 2021

MP196689



A public meeting of the Jefferson County School District 509-J will be held on May 10, 2021 at 7:00 pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget document may be inspected at 445 SE Buff Street, Madras, OR between the hours of 8:00 am and 5:00 pm, online at <http://www.jcsd.k12.or.us> or obtained by mail, via email request to mbewley@509j.net or phone request via phone message to 541-475-6192 x2210. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

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

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$16,470,804	\$14,707,994	\$16,231,299
Current Year Property Taxes, other than Local Option Taxes	7,477,366	7,866,850	8,387,700
Other Revenue from Local Sources	3,116,846	3,355,115	2,855,252
Revenue from Intermediate Sources	211,537	120,000	168,500
Revenue from State Sources	30,351,210	33,943,976	33,188,689
Revenue from Federal Sources	9,150,331	13,693,850	15,058,954
Interfund Transfers	1,681,176	1,673,219	1,701,345
All Other Budget Resources	24,680,000	-	32,110,000
Total Resources	\$93,139,270	\$75,361,004	\$109,701,739

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$22,600,779	\$26,222,120	\$27,815,983
Other Associated Payroll Costs	13,738,210	17,092,767	17,403,881
Purchased Services	3,091,124	3,956,840	3,928,627
Supplies & Materials	3,119,749	5,672,685	5,037,465
Capital Outlay	1,380,598	3,458,659	3,228,193
Other Objects (except debt service & interfund transfers)	1,612,277	893,915	33,179,619
Debt Service*	28,753,432	4,499,807	4,627,807
Interfund Transfers*	1,681,176	1,673,219	1,701,345
Operating Contingency	-	570,000	300,000
Unappropriated Ending Fund Balance & Reserves	17,161,925	11,320,992	12,478,819
Total Requirements	\$93,139,270	\$75,361,004	\$109,701,739

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$23,598,032	\$28,133,729	\$29,141,510
FTE	262	301	302
2000 Support Services	17,528,867	23,299,253	23,705,450
FTE	126	155	162
3000 Enterprise & Community Service	2,621,192	3,222,434	3,240,729
FTE	26	28	28
4000 Facility Acquisition & Construction	794,646	2,641,570	2,396,079
FTE	-	-	-
5000 Other Uses	1,000,000	-	32,110,000
5100 Debt Service*	28,753,432	4,499,807	4,627,807
5200 Interfund Transfers*	1,681,176	1,673,219	1,701,345
6000 Contingency	-	570,000	300,000
7000 Unappropriated Ending Fund Balance	17,161,925	11,320,992	12,478,819
Total Requirements	\$93,139,270	\$75,361,004	\$109,701,739
Total FTE	414	484	492

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	4.5871	4.5871	4.5871
Local Option Levy			
Levy For General Obligation Bonds	\$2,855,000	\$3,280,000	\$3,255,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$26,745,000	\$0
Other Bonds	\$8,465,000	
Total	\$35,210,000	\$0

Pamplin MediaGroup

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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Jefferson County School District 509-J
NOTICE OF BUDGET HEARING on May 10,
2021 at 7:00 pm
Ad#: 200306

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
04/28/2021

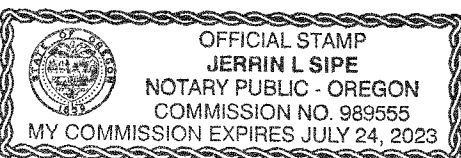
Charlotte Allsop
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/28/2021.

Jerrin L Sipe
NOTARY PUBLIC FOR OREGON

Acct #: 101753

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



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on May 10, 2021 at 7:00 pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget document may be inspected at 445 SE Buff Street, Madras, OR between the hours of 8:00 am and 5:00 pm, online at <http://www.jcsd.k12.or.us> or obtained by mail, via email request to mbewley@509j.net or phone request via phone message to 541-475-6192 x2210. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$16,470,804	\$14,707,994	\$16,231,299
Current Year Property Taxes, other than Local Option Taxes	7,477,366	7,866,850	8,387,700
Other Revenue from Local Sources	3,116,846	3,355,115	2,855,252
Revenue from Intermediate Sources	211,537	120,000	168,500
Revenue from State Sources	30,351,210	33,943,976	33,188,689
Revenue from Federal Sources	9,150,331	13,693,850	15,058,954
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LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$26,745,000	\$0
Other Bonds	\$8,465,000	
Total	\$35,210,000	\$0

Publish: April 28, 2021

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

FORM ED-50
2021-2022

To assessor of Jefferson and Wasco Counties

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

☐ Check here if this is
an amended form.

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

445 SE Buff Street	Madras	OR	97741	May 26, 2021
Mailing Address of District	City	State	Zip	Date Submitted
Martha Bewley	Chief Financial Officer	541-475-6192	mbewley@509j.net	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	4.5871	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$3,255,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$3,255,000

PART II: RATE LIMIT CERTIFICATION

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

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

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



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

Jefferson County School District 509-J

Budget Committee Meeting Minutes

Monday, April 12, 2021

BUDGET COMMITTEE MEETING (5:30PM) LOCATION:

Performing Arts Center (PAC) (Multi-purpose Room)

415 Buff Street, Madras, OR 97741

2020-2021 Board of Directors: Chair Laurie Danzuka, Vice-Chair Kevin Richards, Jamie Hurd, Courtney Snead, Tom Norton, Jr.

CALL TO ORDER: JCSD 509J Board Chair Laurie Danzuka called the budget committee meeting to order at 5:39pm.

ATTENDANCE: Regina Mitchell; Ken Stout; Tom Norton; Jim Hutchins; Courtney Snead; Laurie Danzuka; Lindsay Foster-Drago (late/entered @5:48pm) and Jamie Hurd (left early @5:55pm, returned at 6:58pm)

ABSENT: Kevin Richards; Danni Katchia; ~~Lindsay Foster-Drago~~ (late/entered @5:48pm) and ~~Jamie Hurd~~ (left early @5:55pm, returned at 6:58pm)

REFERENCE DOCUMENTS: JCSD 509J Proposed FY2021 Budget Message (PowerPoint Presentation - 43 slides) and the JCSD FY2019-2020 Proposed Budget Document – 316 pages.

FINANCIAL DOCUMENTS: <https://www.jcsd.k12.or.us/wp-content/uploads/2021/04/FY21-22.-JCSD-509J-Proposed-Budget-Document.pdf>

Tom Norton nominated Ken Stout for Budget Committee Chair with no other nominations and Ken being willing to serve, Laurie Danzuka appointed Ken Stout as budget committee chair and handed over the gavel to the new budget committee chair.

Chair Ken Stout called for nominations for Vice-Chair. Jamie Hurd nominated to appoint Jim Hutchins for Vice-Chair – **Approved 7/0** (2-absent, 1-late).

Superintendent Ken Parshall shared the 2021-2022 Budget message that included budget priorities:

- Aligning budget to the needs of the District.
- Hire, develop and retain quality staff.
- Make strategic investments to improve student outcomes.

Laurie Danzuka asked for details about the investments to improve student outcomes. Superintendent Parshall asked Curriculum and Instruction Director Melinda Boyle to address the topic.

Superintendent Parshall included new investments in the budget for 2021-2022; which included the following:

- One Planning Administrator for dual (Spanish-English) language school.
- Newcomer center for English Language learners staffed by 2 licensed teachers and 2 educational assistants.
- Behavior program staffed by 4 behavior teachers and 3 educational assistants.
- 1 FAN (Family Access Network) Advocate.
- 1 Drug and Alcohol Counselor.
- Purchase of 4 buses.
- Robust alternative learning education options.
- Summer enrichment program for all students.

Superintendent Parshall shared the expected challenges we will 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 MOE requirement for special education students and repayment of IDEA funds
- Legislation with potential financial impacts

It was explained that our District board policy calls for 8-15% general fund reserve balance and the proposed budget exceeds the established board policy at 16.02%.

In summary Superintendent Parshall stated that our plan is aligned to improving student outcomes while recruiting and retaining staff. He concluded that we have added some strategic investments while maintaining a conservative approach to the budget taking into consideration the challenges we may face in the year ahead.

A few questions were asked and brief discussion took place regarding the various needs, priorities and implementation of the Student Investment Act (SIA) funds as was presented last year.

Superintendent Parshall introduced CFO Martha Bewley to present the budget.

CFO Martha Bewley explained the budget document is organized in four different sections:

1. Executive summary
2. Organizational section
3. Financial section
4. Informational section

CFO Martha Bewley explained the budget principles, stating that the budget is a financial plan based on the best information available; even with the best plan, things may not go as anticipated and as a team we will need to respond. Planning gives direction and guidance, but making the best decisions each day is what achieves results.

She started with the General Fund (100) explaining the budget assumptions based on enrollment; the enrollment forecast; projections and staffing allocations. Both, revenues and expenditures were covered in the presentation.

CFO Martha Bewley explained that 84% of our budget is staffing and payroll costs.

The following pages were noted and covered during the presentation:

Page 73 – General Fund Budget (referenced the graph in presentation, on page 13 of budget document)

Page 57 – Budget Assumptions

Page 64 - 2021-22 Proposed Budget

Page 88 - General Fund School Budgets

Page 133 – Resources and Requirement by Sub Fund

Page 74 – Fund Transfers

Page 71 – Fund Reserve Balances

Discussion took place regarding enrollment and the general fund presentation.

CFO Bewley explained of the proposed 2021-22 budget for all funds (**\$109,701,739**) the most significant driver in the increase is a \$32,110,000 placeholder for the possible issuance of PERS bonds (Fund 303).

CFO Bewley explained Fund 304 – 2013 General Obligation Bonds & 2020 Refunding Bonds.

The Capital Project Funds was explained to include the \$1,665,979 placeholder. CFO Bewley again shared that the proposed 2021-22 budget for all funds is: **\$109,701,739** and can be found on page 315 of the budget document.

Discussion took place on the State School Fund and potential additional funding that are not necessarily known at the time; CFO Bewley explained that she projects to the best of her ability. A comment was made that our district remains stable financially.

CFO Bewley explained that we have reserve funds (page 71) set aside (for long term) and if we absolutely had to access those dollars, (through a board resolution) we could access those, but the Board would need to know exactly what they are doing in that process.

CFO Bewley asked if there are any questions on the information that was presented this evening.

A comment was made regarding the thought behind maintaining the reserve balance that we have after unfortunate experiences of the past. Appreciation for our process and the stabilization and sustainability of some funds was discussed.


Superintendent Parshall explained that we could recess and have a second budget committee meeting or proceed and approve the budget this evening.

Ken Stout moved that the Budget Committee of the Jefferson County School District 509-J approve the budget for the 2021-22 fiscal year in the amount of **\$109,701,739** AND Property taxes for the 2021-22 fiscal year at the rate of \$4.5871 per \$1,000 of assessed value for operating purposes in the General Fund (100) and in the amount of \$3,255,000 for general obligation bond principal and interest in the Debt Service Funds (Fund 304); seconded by Tom Norton – motion passed unanimously – **Approved 8/0**, (2-absent).

With approval of the 2021-22 proposed budget and no further budget business, Budget Committee Chair Ken Stout adjourned the meeting at 7:02pm.


Tessa Bailey, Executive Assistant


Martha Bewley, CFO


Date