

ADOPTED BUDGET 2022-2023

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

2022-2023

ADOPTED BUDGET

Jay Mathisen, Superintendent
Stacie Holmstrom, Chief Financial Officer

May 9, 2022



Table of Contents

| | |
|--|----|
| Budget Message | 1 |
| The District | 3 |
| The School Board | 4 |
| District Leadership | 5 |
| School Leadership | 5 |
| District Organizational Chart | 6 |
| District Vision and School Board Goals | 7 |
| Budget Process | 7 |
| Budget Committee Members..... | 9 |
| 2022-23 Budget Calendar..... | 10 |
| Budget at a Glance | 11 |
| Resources | 12 |
| Requirements | 13 |
| Student Enrollment | 13 |
| Property Taxes..... | 14 |
| Staffing | 15 |
| Long Term Debt | 16 |
| Fund Balances | 20 |
| Financial Reporting and Accounting Basis | 21 |
| Chart of Accounts | 21 |
| Measures and Levies..... | 24 |
| Budget Assumptions..... | 27 |

FINANCIAL SECTION

| | |
|--|-----|
| General Fund/General Sub Funds (100-119) | 30 |
| Special Revenue Funds (201-299)..... | 126 |
| Debt Service Funds (302-305) | 207 |
| Capital Project Funds (401-404)..... | 217 |

APPENDIX

| | |
|--|-----|
| Budget Resolution..... | 225 |
| Notice of Budget Committee Meetings..... | 226 |
| Budget Committee Meeting Minutes | 232 |

2022-23 Budget Message

Dear Budget Committee, families, students and members of our communities:

It is my privilege to present to you the Jefferson County School District 509J's Adopted Budget for the fiscal year 2022-23.

The Jefferson County School District 509J was formed in 1963 and serves approximately 2800 students. Students access one of the three elementary schools, two K8 schools, one middle school, two high schools, or one online school as their educational setting. 509J currently employs 570 full-time, part-time and substitute employees.

This Adopted 2022-23 \$113,104,043 Budget reflects the priorities set by the Board of Directors and our staff, students, families, and communities. 509J is focused on the continuous improvement of student experiences and outcomes in our schools. This budget reflects our values highlighted in our Strategic Path Forward, which is a five-year path built upon three elements that define "Who We Are" in 509J: 1) Students Flourish Here, 2) We Care For Each Other, and 3) Better Every Day. Each of those "strands of our DNA" are supported by and aligned to this Adopted budget.

Within the alignment to the Strategic Path Forward, this Adopted budget will support continued improvement in graduation rates, rates of 9th graders finishing 9th grade "on track", attendance, collaboration and professional development for staff, best instructional practices in classrooms, and engagement with our communities.

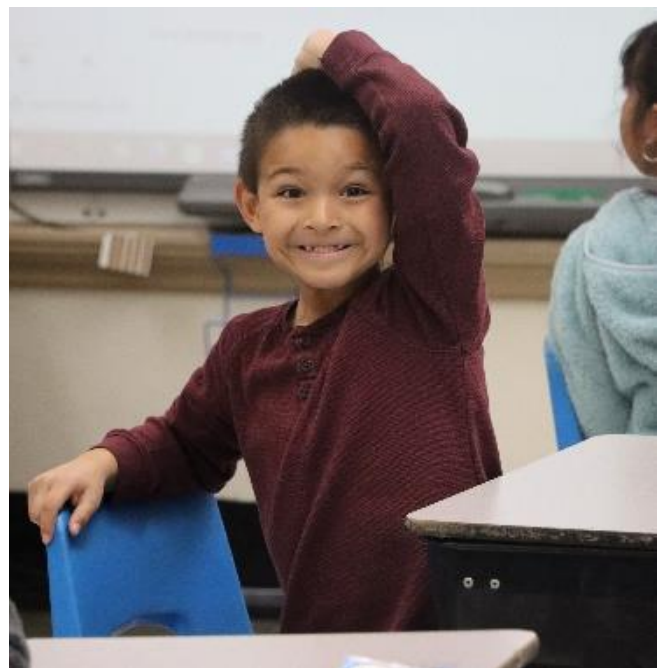
BUDGET PRIORITIES

Priorities in this budget include recruiting, developing and retaining the best teachers, administrators, and support staff to work with students in each of our schools. This is done in service of nurturing each student as they flourish throughout their educational journey in 509J. A combination of general funds, general sub funds, grant funds and strategic initiative resources are aligned to support these priorities.

This budget does not reflect significant additional investments due to enrollment that has declined since 2018 and other challenges that will be noted in language that follows in this document.

However, the following are highlighted priority investments that will be continuing in the budget for 2022-23:

- Start up and operation costs for a dual (Spanish-English) language program
- 3 total FAN advocates serving students and families
- Enhanced summer school programming for all students



- Smaller than historical class sizes
- Music teachers in all schools (exception of Big Muddy)
- Strong and vibrant CTE programs
- Language and cultural instruction and supports
- Sound stewardship of facility assets

CHALLENGES

Challenges that we are mindful of as we develop and deliver on this 2022-23 budget:

- Enrollment decline in the last several years, highlighted by COVID disruptions
- Immediate and pending retirement of one-time funding resources
- Historical levels of inflation and impacts on costs of goods and service provision
- Facility needs that were not included in the recent successful \$24 million GO bond
- Staff shortages and resulting increases in cost of personnel
- Supply chain and construction labor shortages impacting bond projects
- Uncertainty of statewide funding levels going forward

CONTINGENCY AND ENDING FUND BALANCE

District board policy DBDB calls for an 8%-15% general fund reserve balance. The Adopted budget is within the established board policy at 13.36% of total general fund resources.

CLOSING STATEMENT

This 2022-23 budget reflects planning that is conservative given the challenges noted, while focused on wise investment of funds in service of the Strategic Path Forward. It is our aim to steward resources wisely so that students in schools both today and for years to come in 509J have an educational experience defined by 1) Students Flourish Here, 2) We Care For Each Other, and 3) Better Every Day.

Sincerely,

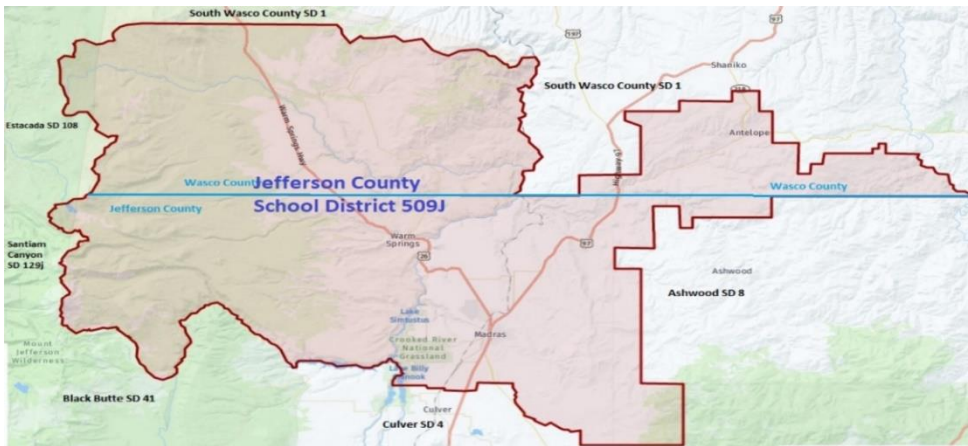


Jay Mathisen
Superintendent



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.

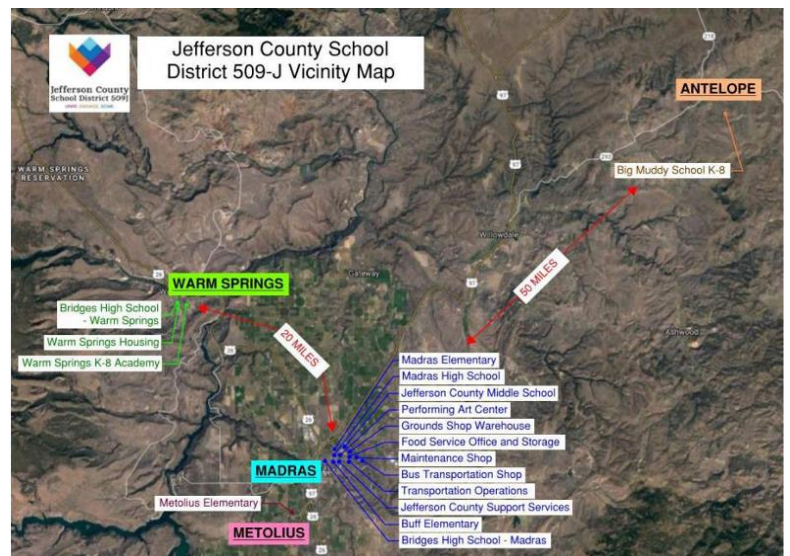


The two Counties owe much of their agricultural prosperity to the railroad which was completed in 1911, and to the development of irrigation projects in the late 1930s. Agriculture is the predominant source of income, with vegetable,

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 which comprises 21% of the county.

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 2,800 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 Native American, 35% Hispanic, 29% White and 2% other race or ethnicity. Approximately 20% of the overall student population are English Language Learners (ELL), 24.9% 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.

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 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.



Kevin Richards (Vice Chair), Jacob Struck, Laurie Danzuka (Board Chair), Jamie Hurd, Courtney Snead

District Leadership

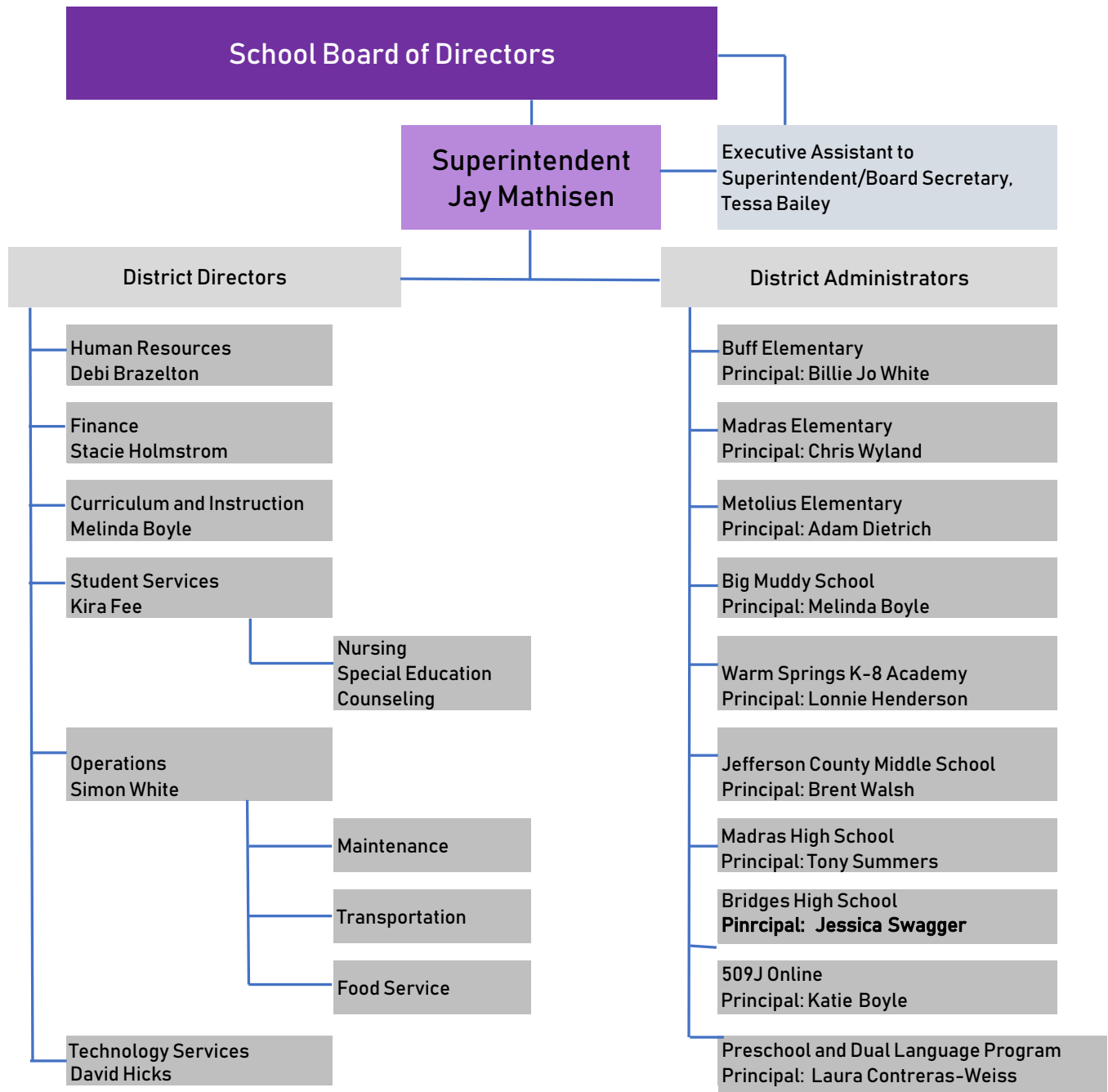
| | |
|----------------------------------|---------------------------------------|
| Superintendent | Jay Mathisen |
| Chief Financial Officer | Stacie Holmstrom |
| Human Resources | Debi Brazelton/Lori Bonham (outgoing) |
| Curriculum and Instruction | Melinda Boyle |
| Technology Services | David Hicks |
| Operations | Simon White |
| Student Services | 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 | Lonnie Henderson |
| Jefferson County Middle School Principal | Brent Walsh |
| Madras High School Principal | Brian Crook |
| Alternative Programs Principal (<i>Including Bridges High School and 509J Online</i>)..... | Brian Crook |
| Dual Language School and Preschool Program Principal..... | Laura Contreras Weiss |



District Organizational Chart



District Vision and School Board Goals

The District is committed to the success of every student in each of our schools. 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, and are reflected in the Strategic Path Forward.



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.

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 the financial plan is required, a supplemental budget may be adopted to authorize a change in the budget within the 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.

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 these funds 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 three-year terms. Terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

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

Budget Committee Members

ELECTED MEMBERS

| | | |
|-----------------------|------------|-----------------------|
| Laurie Danzuka | Position 1 | Term ends: 06/30/2025 |
| Jamie Hurd | Position 2 | Term ends: 06/30/2025 |
| Jacob Struck | Position 3 | Term ends: 06/30/2025 |
| Courtney Snead | Position 4 | Term ends: 06/30/2023 |
| Kevin Richards | Position 5 | Term ends: 06/30/2023 |

APPOINTED MEMBERS

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



Art from Buff Elementary

2022-23 Budget Calendar

| | |
|------------------------|---|
| June 14, 2021 | REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">• Approve 2022-23 Budget Calendar |
| August 9, 2021 | REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">• Select and appoint new Budget Committee members, if applicable. |
| March 14, 2022 | BUDGET COMMITTEE WORK SESSION <ul style="list-style-type: none">• Budget 101 and discussion on projected budget situation for the District. |
| April 20, 2022 | Publish <u>First Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no earlier than 30 days prior to the first meeting) |
| May 2, 2022 | PROPOSED BUDGET DOCUMENT COMPLETED |
| May 4, 2022 | Publish <u>Second Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no later than 5 days prior to the first meeting) |
| May 9, 2022 | FIRST BUDGET COMMITTEE MEETING <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. |
| May 16, 2022 | SECOND BUDGET COMMITTEE MEETING <ul style="list-style-type: none">• Budget Committee holds public meeting.• Receive questions and comments from citizens. |
| June 1, 2022 | Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448). |
| June 13, 2022 | REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">• Public hearing on the 2022-23 budget (ORS 294.453).• Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes. |
| July 15, 2022 | Submission of tax certification form, resolutions and Budget Document to the Jefferson County and Wasco County Assessors. Submission of Budget Document to Oregon Department of Education. |
| August 15, 2022 | Submission of electronic budget revenues and expenditures to the Oregon Department of Education. |

Budget at a Glance

The Jefferson County School District 509J Adopted budget beginning July 1, 2022 and ending June 30, 2023 includes actual audited figures from 2019-20 and 2020-21, the final adopted budget for 2021-22, and Adopted budget for 2022-23. 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 2022-23 Adopted budget for all funds is \$113,104,043, a decrease of \$28,087,915 or 19.9%, from the final 2021-22 budget. The majority of this decrease is due to the PERS Pension Bonds that were purchased in August 2021 of \$31,693,362 being a one year purchase. We also have several large grants ending and/or reduced. The Read to Succeed (202) fund that has been received the last three years was reduced from approximately \$750,000 to \$150,000. The It Is A New Day Grant (219) that has funded many Native American programs for the last four years with approximately \$1,000,000 per year has also ended. We have received three rounds of funding from the Elementary and Secondary School Emergency Relief Fund (ESSER). You will notice in the budget in funds 206 and 210 we are planning to expend the remainder of ESSER II (210) that has an end date of September, 2023 during this fiscal year. ESSER III



117 individual student paintings, spanning 2020 & 2021. The students worked monochromatically within the blue range of the color spectrum, using acrylic paint on 5"x5" wood panels that were then assembled. Madras HS Advanced Art class & Art Club

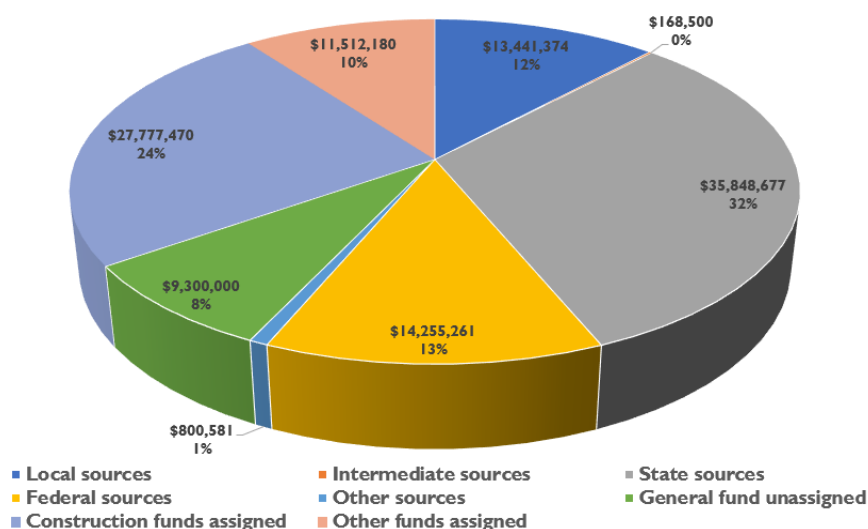
(206) can be spent through September 2024. These dollars are helping cover the projects that were previously funded in the grants that have ended. The General Obligation Bond that passed in November 2021 of \$24,000,000 kept this reduction from being lower.

The General Fund and Sub Funds represent 52.4% of the 2022-23 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 30% of the 2022-23 adopted budget for all three funds and accounts for activities related to paying the debt for capital projects and PERS Unfunded Liability refinancing. The revenue for the Debt Service account comes mainly from local property taxes and the general fund. The Capital Project Funds represent 26% of the 2022-23 adopted budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Project Funds revenue comes primarily from proceeds from the sale of bonds, bond premium, interest earnings, and capital project grants.

Resources

Resources in 2022-23 budget include federal, state, intermediate and local sources. Other sources include the beginning fund balance.

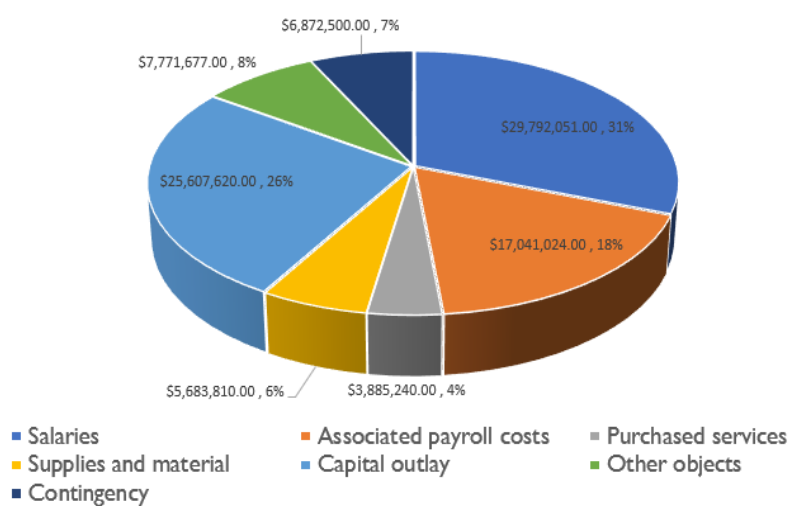
In 2022-23, the adopted resources for all funds totals \$113,104,043, a decrease of \$28,087,915 or 19.9%, compared to the 2021-22 adopted budget. In 2022-23, the primary source of revenue for all funds are Other Sources, totaling \$48,589,650 or 43% of all sources. State sources contribute the second largest portion of resources for all funds with 32% followed by local sources, primarily property taxes, totaling \$13,441,374 or 12% of all sources and federal revenue totaling \$14,255,261 or 12% of all sources.



Together, local, state, and federal sources comprise \$63,545,312 or 56% of all sources. The District estimates that all of its governmental funds will receive approximately 32% of its resources from the state, 8% from property taxes, 12% from federal sources, 43% from beginning fund balance, and the remaining amount from other sources.

In this chart the beginning fund balance is split into three pots. The fund balance that is available in the general fund that is unassigned or not committed is \$9,300,000 or 8% of the total revenue in the budget. Other assigned revenue is split between the sub-funds of the general fund that are assigned to various areas, i.e. bus replacement \$11,512,180 at 10% and the General Obligation Bond Construction Fund (404) and ESCO Fund (403) that together comprise \$27,777,470 or 25% of the total revenue.

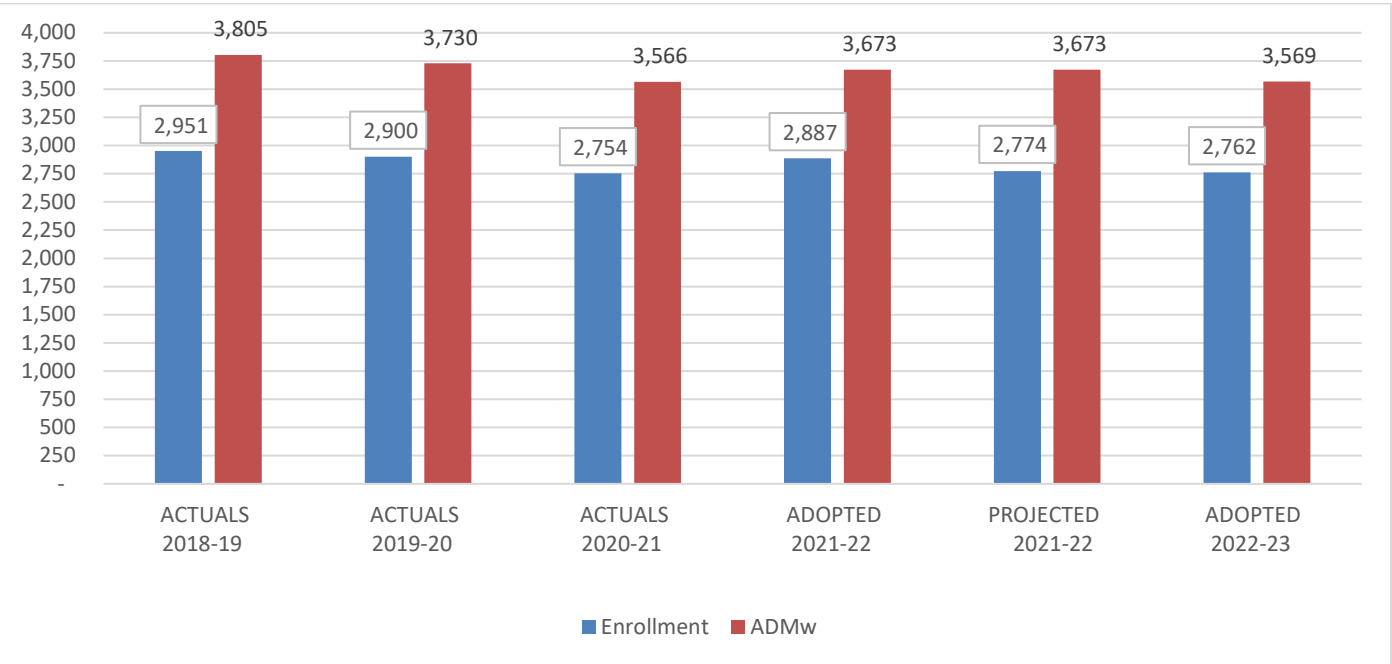
Requirements



The largest requirement in the District’s budget for all funds are salaries and associated payroll costs. The adopted budget requirements for all funds in 2022-23 decreased by \$28,087,915 or 19.9% to \$113,104,043, compared to the 2021-22 adopted budget. Salaries and associated payroll cost comprise \$46,833,075 or 48% (excluding reserves) an increase of \$1,904,979 or 4%, compared to the 2021-22 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 for 2022-23 is projected at 3,568.47. Historically, the District averages about 1.2 ADMw per student enrolled. Projected 2022-23 rates per ADMw are \$9,294 an increase of \$309 or 3% compared to projected 2021-22 rates of \$8,985.



Property Taxes

The following table presents the total assessed value of property within the District’s boundaries for the 5 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 | |
|-------------|----------------------|--------------------------|----------------------|--|--------------------------|-------|
| 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 | 1,201,636,392 | 37,143,414 | 1,164,492,978 | 92,587,476 | 8.64% |
| 2021-22 | 1,978,517,838 | 1,245,494,281 | 52,556,332 | 1,192,937,949 | 28,444,971 | 2.44% |

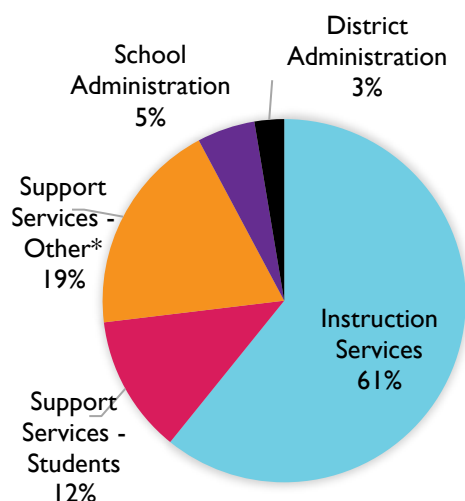
The District annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the District can increase this limit. The District’s permanent rate is \$4.5871 per \$1,000 of assessed value. In addition, 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 November 2, 2021, voters approved a \$24,000,000 bond measure to provide funds to improve school facilities.

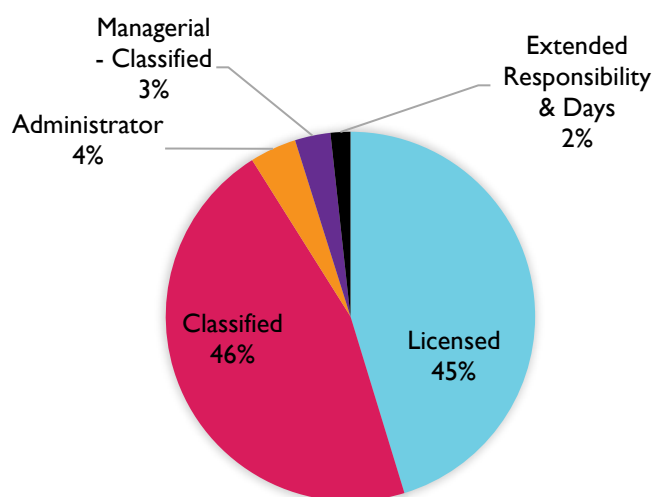
Staffing

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 513.78 a 4.5% increase from 2021-22 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.

2022-23 FTE BY FUNCTION



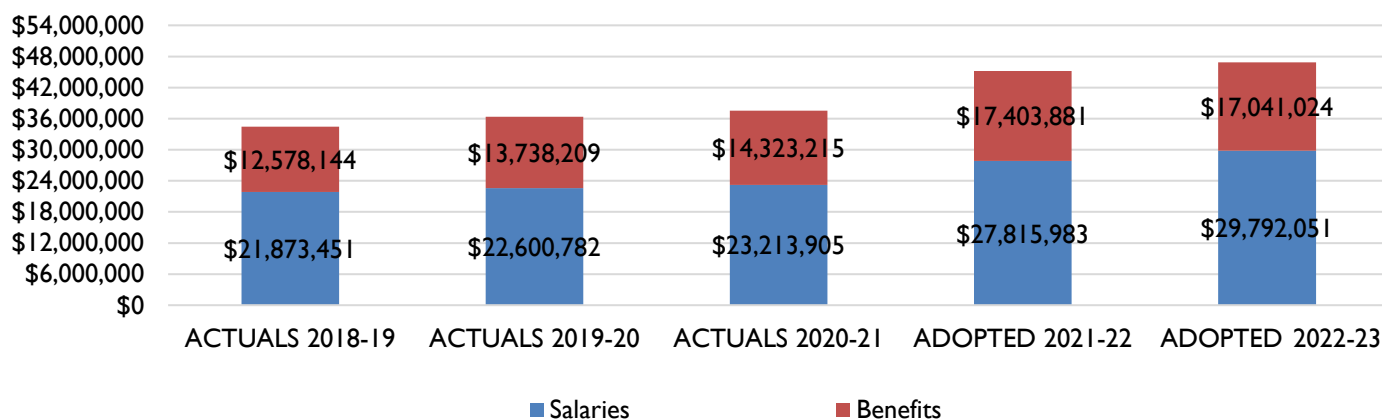
2022-23 FTE BY EMPLOYEE GROUP



* Custodial, Food Services, Maintenance, Technology, Transportation

Employee salaries and benefits (associated payroll costs) represents 48% of total requirements and are adopted at \$46,833,075 for 2022-23, an increase of \$1,904,979 or 4% compared to 2021-22 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%.

At the November 2021 election, Jefferson County School District 509J voters approved a \$24,000,000 bond measure which will be matched with a \$4,000,000 matching grant from the State of Oregon's OSCIM program. On February 16, 2022, the District issued \$24,000,000 in general obligation bonds for health, safety, security improvements, to update and repair aging facilities, and expand vocational opportunities and early learning. On the date that the bonds were purchased the district received an additional \$2,671,500 in bond premium. Offering the opportunity to cover the additional costs of products and services due to the current and forecasted economic conditions.



SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

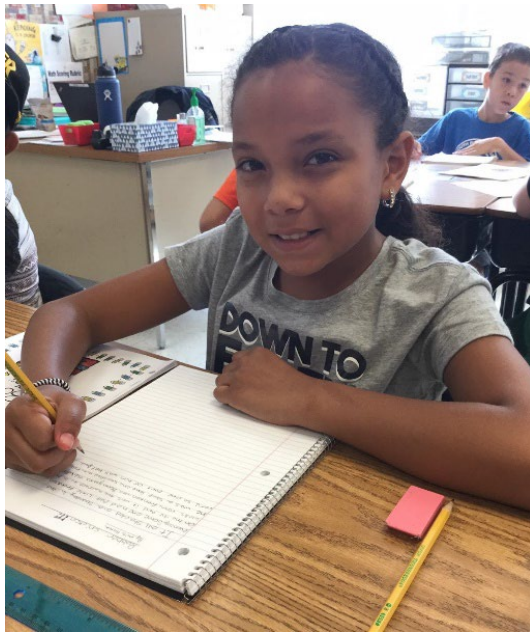
| Year of Maturity | Series 2013 | | Series 2020 | | Series 2022 | | Total |
|---------------------|--------------------|-----------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2022-23 | 1,445,000 | 57,800 | 285,000 | 432,451 | | 1,102,099 | 3,322,351 |
| 2023-24 | | | 1,830,000 | 428,359 | 345,000 | 828,300 | 3,431,659 |
| 2024-25 | | | 1,915,000 | 401,074 | 495,000 | 814,500 | 3,625,574 |
| 2025-26 | | | 1,995,000 | 370,606 | 575,000 | 794,700 | 3,735,306 |
| 2026-27 | | | 2,080,000 | 336,970 | 660,000 | 771,700 | 3,848,670 |
| 2027-28 | | | 2,170,000 | 299,821 | 745,000 | 745,300 | 3,960,121 |
| 2028-29 | | | 2,265,000 | 259,264 | 840,000 | 715,500 | 4,079,764 |
| 2029-30 | | | 2,370,000 | 214,666 | 935,000 | 681,900 | 4,201,566 |
| 2030-31 | | | 2,470,000 | 166,816 | 1,050,000 | 644,500 | 4,331,316 |
| 2031-32 | | | 2,585,000 | 115,218 | 1,155,000 | 602,500 | 4,457,718 |
| 2032-33 | | | 2,700,000 | 60,183 | 1,275,000 | 556,300 | 4,591,483 |
| 2033-34 | | | | | 1,325,000 | 505,300 | 1,830,300 |
| 2034-35 | | | | | 1,430,000 | 452,300 | 1,882,300 |
| 2035-36 | | | | | 1,545,000 | 395,100 | 1,940,100 |
| 2036-37 | | | | | 1,650,000 | 348,750 | 1,998,750 |
| 2037-38 | | | | | 1,755,000 | 299,250 | 2,054,250 |
| 2038-39 | | | | | 1,870,000 | 246,600 | 2,116,600 |
| 2039-40 | | | | | 1,990,000 | 190,500 | 2,180,500 |
| 2040-41 | | | | | 2,115,000 | 130,800 | 2,245,800 |
| 2041-42 | | | | | 2,245,000 | 67,350 | 2,312,350 |
| | <u>\$1,445,000</u> | <u>\$57,800</u> | <u>\$22,665,000</u> | <u>\$3,085,428</u> | <u>\$24,000,000</u> | <u>\$10,893,249</u> | <u>\$62,146,478</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.



On August 19, 2021, the District participated in the Oregon Education Districts Pension Bond Pool (Full Faith and Credit Pension Obligation Bonds, Series 2021A Federally Taxable) to finance the District's estimated PERS unfunded liability. The District issued \$31,905,000 in debt as part of the pooled issuance. Except for the payment of its pension bond payments and additional charges when due, each school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS.

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

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

| Year of Maturity | Series 2002 | | Series 2021 | | Total |
|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| | Principal | Interest | Principal | Interest | |
| 2022-23 | 1,065,000 | 416,721 | 1,035,000 | 657,412 | 3,174,133 |
| 2023-24 | 1,195,000 | 358,252 | 1,085,000 | 654,183 | 3,292,435 |
| 2024-25 | 1,340,000 | 291,930 | 1,150,000 | 647,759 | 3,429,689 |
| 2025-26 | 1,490,000 | 217,560 | 1,220,000 | 637,708 | 3,565,268 |
| 2026-27 | 1,655,000 | 134,865 | 1,295,000 | 624,240 | 3,709,105 |
| 2027-28 | 775,000 | 43,013 | 1,380,000 | 606,628 | 2,804,641 |
| 2028-29 | | | 1,470,000 | 585,514 | 2,055,514 |
| 2029-30 | | | 1,565,000 | 560,421 | 2,125,421 |
| 2030-31 | | | 1,665,000 | 532,141 | 2,197,141 |
| 2031-32 | | | 1,770,000 | 500,723 | 2,270,723 |
| 2032-33 | | | 1,885,000 | 464,668 | 2,349,668 |
| 2033-34 | | | 2,005,000 | 423,066 | 2,428,066 |
| 2034-35 | | | 2,135,000 | 375,808 | 2,510,808 |
| 2035-36 | | | 2,270,000 | 323,351 | 2,593,351 |
| 2036-37 | | | 2,420,000 | 265,761 | 2,685,761 |
| 2037-38 | | | 2,580,000 | 195,702 | 2,775,702 |
| 2038-39 | | | 2,750,000 | 121,011 | 2,871,011 |
| 2039-40 | | | 1,430,000 | 41,399 | 1,471,399 |
| | <u>\$ 7,520,000</u> | <u>\$ 1,462,341</u> | <u>\$ 31,905,000</u> | <u>\$ 8,786,672</u> | <u>\$ 51,087,520</u> |

AMERESCO MASTER TAX-EXEMPT INSTALLMENT PURCHASE AGREEMENT

On December 17, 2021, the District entered into a \$1,549,955 master tax exempt installment purchase agreement with U.S. Bankcorp to finance energy savings projects throughout the District identified through an ESCO with Ameresco.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

| Year of Maturity | Principal | Interest | Total |
|---------------------|---------------------|-------------------|---------------------|
| 2022-23 | 33,158 | 57,107 | 90,265 |
| 2023-24 | 60,534 | 36,943 | 97,477 |
| 2024-25 | 64,959 | 35,427 | 100,386 |
| 2025-26 | 83,665 | 33,715 | 117,379 |
| 2026-27 | 85,388 | 31,646 | 117,034 |
| 2027-28 | 94,059 | 29,492 | 123,552 |
| 2028-29 | 95,403 | 27,170 | 122,573 |
| 2029-30 | 102,627 | 24,779 | 127,407 |
| 2030-31 | 108,397 | 22,219 | 130,616 |
| 2031-32 | 118,699 | 19,490 | 138,189 |
| 2032-33 | 133,353 | 16,480 | 149,833 |
| 2033-34 | 124,731 | 13,253 | 137,983 |
| 2034-35 | 134,191 | 10,126 | 144,318 |
| 2035-36 | 119,968 | 6,912 | 126,880 |
| 2036-37 | 131,838 | 3,789 | 135,627 |
| 2037-38 | 58,986 | 726 | 59,711 |
| | \$ 1,549,955 | \$ 369,276 | \$ 1,919,231 |



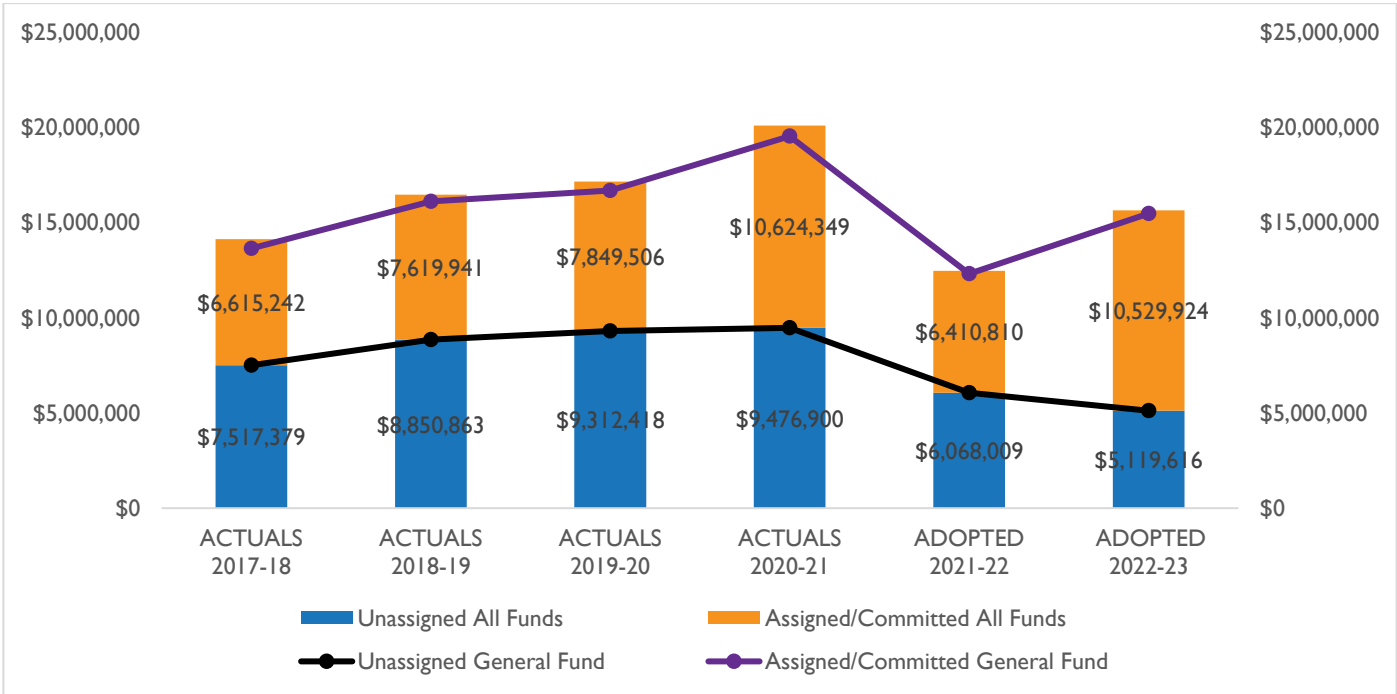
Fund Balances



Fund balances are the 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:



Financial Reporting and Accounting Basis

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

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

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



Chart of Accounts



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

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

| FUND TYPE | BUDGETED FUNDS |
|------------------------------|--|
| General Fund | 100: General Fund 101-119: General Fund Sub Funds |
| 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 |
| Debt Service Funds | 302: 2021 ESCO Financing 303: 2002/2021 OSBA PERS Bond Issues 304: 2013 GO Bond Issue 2020 GO Refunding Bond Issue 305: 2021 GO Bond Issue |
| Capital Project Funds | 401: Capital Projects (other financing sources) 403: ESCO Projects 404: General Obligation Bond Projects |

REVENUE DIMENSIONS

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

| SOURCE | |
|-------------|-----------------------------------|
| 1000 | Revenue from Local Sources |
| 2000 | Revenue from Intermediate Sources |
| 3000 | Revenue from State Sources |
| 4000 | Revenue from Federal Sources |
| 5000 | Other Sources |

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.

EXPENDITURE FUNCTION DIMENSIONS

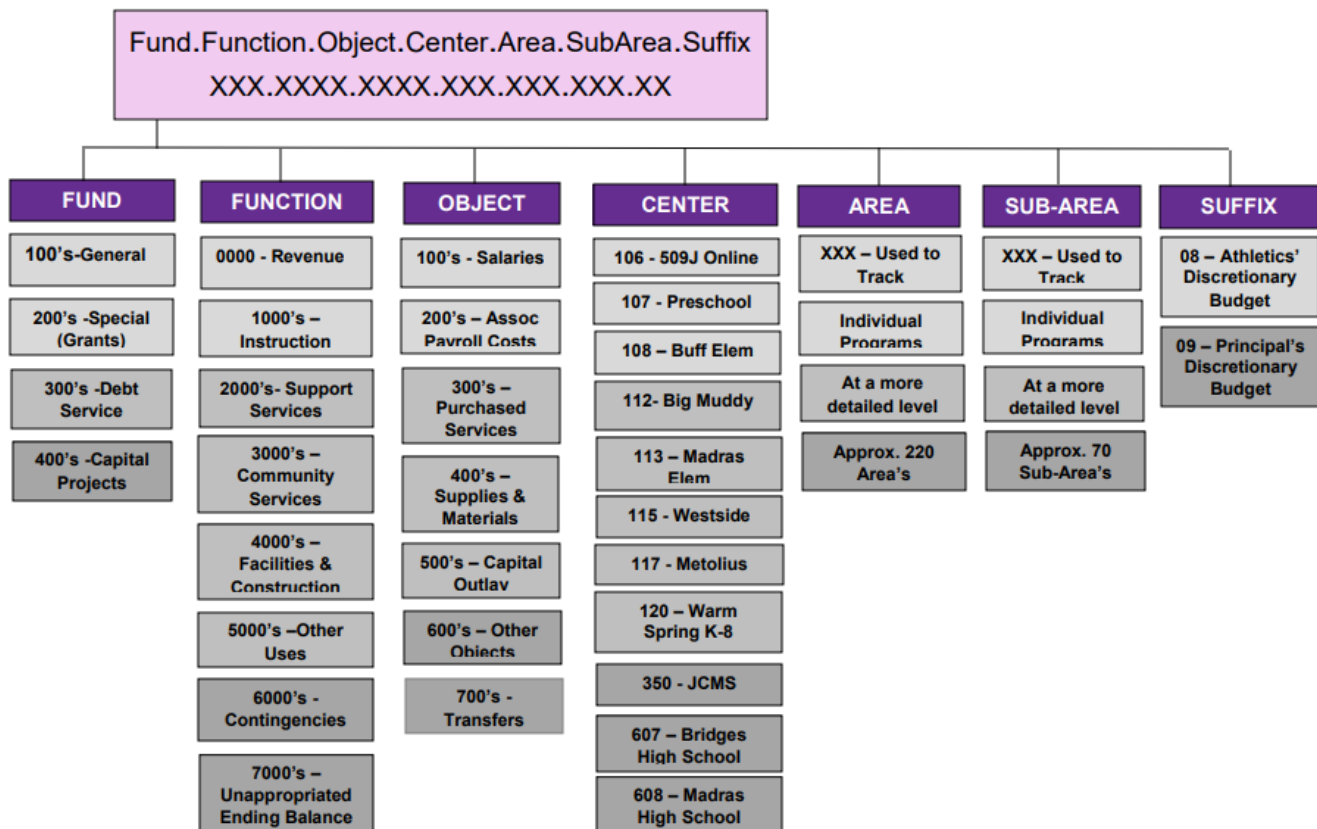
| FUNCTION | TYPE |
|-------------|---|
| 1000 | Instruction |
| 2000 | Support Services |
| 3000 | Enterprise and Community Services |
| 4000 | Facilities Acquisition and Construction |
| 5000 | Other Uses |
| 6000 | Contingency |
| 7000 | Unappropriated Ending Fund Balance |

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

EXPENDITURE OBJECT DIMENSION

| OBJECTS | OBJECT DESCRIPTION |
|---------|--------------------------|
| 100 | Salaries |
| 200 | Associated Payroll Costs |
| 300 | Purchased Services |
| 400 | Supplies and Materials |
| 500 | Capital Outlay |
| 600 | Other Objects |
| 700 | Transfers |
| 800 | Other Uses |

Account Code Structure



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 monies 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 monies 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 monies 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 monies 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.

In November 2021, voters approved a \$24 million bond measure to provide funds to finance capital costs to improve health, safety and security by replacing aging alarm systems, install and upgrade building access control systems, asbestos abatement, and air quality improvement; filtration, heating and cooling. Update and repair aging facilities by replacing roofs and Madras High School, Jefferson County Middle School, and Madras, Buff and Metolius Elementary Schools, improving energy efficiency, driveway improvements at Metolius Elementary and ADA Improvements. Expand vocational opportunities and early learning by updating Career and Technical Education (CTE)/vocational learning spaces at Madras High School. Build additional early learning classrooms at Warm Springs K-8 and the Westside Building.

More information regarding the bond can be found on the District website at <https://www.jcsd.k12.or.us/>.



Budget Assumptions

October 1st Enrollment

| <u>Enrollment</u> | <u>2018 Actual</u> | <u>2019 Actual</u> | <u>2020 Actual</u> | <u>2021 Actual</u> | <u>2022 Estimated</u> |
|-----------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Kindergarten | 260 | 205 | 212 | 208 | 201 |
| Grades 1-5 | 1221 | 1210 | 1079 | 1093 | 1014 |
| Grades 6-8 | 697 | 682 | 642 | 638 | 666 |
| Grades 9-12 | | | | | |
| 509-J Online | | | | 106 | 108 |
| Bridges High School | 118 | 117 | 85 | 82 | 78 |
| Madras High School | 648 | 682 | 729 | 647 | 695 |
| Heart of Oregon | 7 | 4 | 7 | 0 | 0 |
| Total Students | <u>2951</u> | <u>2900</u> | <u>2754</u> | <u>2774</u> | <u>2762</u> |

ADMw

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

Class Size Ratios

| | | | |
|--------------|----|--------------|----|
| Kindergarten | 22 | Grades 4 | 26 |
| Grade 1 | 22 | Grades 5 | 26 |
| Grade 2 | 22 | Middle Schoc | 25 |
| Grade 3 | 26 | High School | 28 |

ADMw 3,569

State School Fund (SSF) \$9.3 Billion (21-23 Biennium)

JCSD 509J Share of SSF \$34,636,923

Property Taxes Included in SSF at \$5,367,000

Beginning General Fund Balance \$9,300,000 used as a resource

Ending General Fund Balance \$5,119,616 used as a planned reserve

Salaries

Licensed: Full step increase as of July 1, 2022 and 190 days
licensed calendar with 170 student contact days.
Classified: Full step increases as of July 1, 2022.
** Both contracts are currently being negotiated

PERS

5.99% Tier I & II and 2.88% OPSRP plus internal rate of 10.75%
and 6.00% employer pick-up for a total of 22.74% and 19.63%,
respectively.

Health Insurance

Cap of \$1,540 month (planned/budgeted number, this is currently being negotiated)



JEFFERSON COUNTY SCHOOL DISTRICT 509J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2023

| | GENERAL FUNDS | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECT FUNDS | TOTAL |
|---|-------------------|-----------------------|--------------------|-----------------------|-------------------|
| RESOURCES | | | | | |
| Local sources | 6,495,602 | 523,227 | 6,412,545 | 10,000 | 13,441,374 |
| Intermediate sources | 168,500 | - | - | - | 168,500 |
| State sources | 29,156,923 | 5,025,775 | - | 1,665,979 | 35,848,677 |
| Federal sources | 3,002,000 | 11,253,261 | - | - | 14,255,261 |
| Total Resources | 38,823,025 | 16,802,263 | 6,412,545 | 1,675,979 | 63,713,812 |
| REQUIREMENTS | | | | | |
| Instruction | 24,054,111 | 6,692,776 | - | - | 30,746,887 |
| Support services | 17,910,498 | 5,668,961 | - | - | 23,579,459 |
| Enterprise and community services | 170,845 | 3,113,040 | - | - | 3,283,885 |
| Facilities acquisition and construction | 528,000 | 1,991,309 | - | 22,880,949 | 25,400,258 |
| Debt service | - | - | 6,586,845 | - | 6,586,845 |
| Contingency | 300,000 | - | - | 6,572,500 | 6,872,500 |
| Total Requirements | 42,963,454 | 17,466,086 | 6,586,845 | 29,453,449 | 96,469,834 |
| RESOURCES OVER (UNDER) REQUIREMENTS | | | | | |
| | (4,140,429) | (663,823) | (174,300) | (27,777,470) | (32,756,022) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 934,480 | 710,281 | 90,300 | - | 1,735,061 |
| Operating transfers out | (1,735,061) | - | - | - | (1,735,061) |
| Lump Sum Payment to PERS | - | - | - | - | - |
| Bonds and premium on proceeds | - | - | - | - | - |
| Total Other Financing Sources (Uses) | (800,581) | 710,281 | 90,300 | - | - |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | | | | | |
| | (4,941,010) | 46,458 | (84,000) | (27,777,470) | (32,756,022) |
| FUND BALANCE, JULY 1 | 20,430,550 | 297,630 | 84,000 | 27,777,470 | 48,589,650 |
| FUND BALANCE, JUNE 30 | 15,489,540 | 344,088 | - | - | 15,833,628 |



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 account is Fund 100, 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)

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2023

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---|--------------------|--------------------|--------------------|--------------------|
| RESOURCES | | | | |
| Local sources | 7,262,637 | 7,475,742 | 7,588,307 | 6,495,602 |
| Intermediate sources | 211,537 | 210,210 | 168,500 | 168,500 |
| State sources | 29,074,034 | 28,675,355 | 27,633,385 | 29,156,923 |
| Federal sources | 3,108,955 | 3,206,649 | 3,002,000 | 3,002,000 |
| Total Resources | 39,657,163 | 39,567,956 | 38,392,192 | 38,823,025 |
| REQUIREMENTS | | | | |
| Instruction | 20,233,348 | 19,269,153 | 21,715,179 | 24,054,111 |
| Support services | 15,503,104 | 14,679,981 | 16,463,223 | 17,910,498 |
| Enterprise and community services | 161,882 | 207,245 | 203,778 | 170,845 |
| Facilities acquisition and construction | 501,903 | 587,295 | 1,370,100 | 528,000 |
| Debt service | - | - | - | - |
| Contingency | - | - | 300,000 | 300,000 |
| Total Requirements | 36,400,237 | 34,743,674 | 40,052,280 | 42,963,454 |
| RESOURCES OVER (UNDER) REQUIREMENTS | 3,256,926 | 4,824,282 | (1,660,088) | (4,140,429) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | 2,267,276 | 3,792,135 | 2,161,467 | 934,480 |
| Operating transfers out | (3,948,451) | (5,784,363) | (3,862,812) | (1,735,061) |
| Lump Sum Payment to PERS | (1,000,000) | - | - | - |
| Gain (loss) on sale of capital assets | - | 16,196 | - | - |
| Total Other Financing Sources (Uses) | (2,681,175) | (1,976,032) | (1,701,345) | (800,581) |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | 575,751 | 2,848,250 | (3,361,433) | (4,941,010) |
| FUND BALANCE, JULY 1 | 16,122,395 | 16,698,171 | 15,680,252 | 20,430,550 |
| FUND BALANCE, JUNE 30 | 16,698,146 | 19,546,421 | 12,318,819 | 15,489,540 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2023

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|---|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| RESOURCES | | | | | | |
| Local sources | 7,262,637 | 7,475,742 | 7,588,307 | 6,495,602 | 6,495,602 | 6,495,602 |
| Intermediate sources | 211,537 | 210,210 | 168,500 | 168,500 | 168,500 | 168,500 |
| State sources | 29,074,034 | 28,675,355 | 27,633,385 | 29,156,923 | 29,156,923 | 29,156,923 |
| Federal sources | 3,108,955 | 3,206,649 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 |
| Total Resources | 39,657,163 | 39,567,956 | 38,392,192 | 38,823,025 | 38,823,025 | 38,823,025 |
| REQUIREMENTS | | | | | | |
| Instruction | 20,233,348 | 19,269,153 | 21,715,179 | 24,054,111 | 24,054,111 | 24,054,111 |
| Support services | 15,503,104 | 14,679,981 | 16,463,223 | 17,910,498 | 17,910,498 | 17,910,498 |
| Enterprise and community services | 161,882 | 207,245 | 203,778 | 170,845 | 170,845 | 170,845 |
| Facilities acquisition and construction | 501,903 | 587,295 | 1,370,100 | 528,000 | 528,000 | 528,000 |
| Debt service | - | - | - | - | - | - |
| Contingency | - | - | 300,000 | 300,000 | 300,000 | 300,000 |
| Total Requirements | 36,400,237 | 34,743,674 | 40,052,280 | 42,963,454 | 42,963,454 | 42,963,454 |
| RESOURCES OVER (UNDER) REQUIREMENTS | 3,256,926 | 4,824,282 | (1,660,088) | (4,140,429) | (4,140,429) | (4,140,429) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in | 2,267,276 | 3,792,135 | 2,161,467 | 934,480 | 934,480 | 934,480 |
| Operating transfers out | (3,948,451) | (5,784,363) | (3,862,812) | (1,735,061) | (1,735,061) | (1,735,061) |
| Lump Sum Payment to PERS | (1,000,000) | - | - | - | - | - |
| Gain (loss) on sale of capital assets | - | 16,196 | - | - | - | - |
| Total Other Financing Sources (Uses) | (2,681,175) | (1,976,032) | (1,701,345) | (800,581) | (800,581) | (800,581) |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | 575,751 | 2,848,250 | (3,361,433) | (4,941,010) | (4,941,010) | (4,941,010) |
| FUND BALANCE, JULY 1 | 16,122,395 | 16,698,171 | 15,680,252 | 20,430,550 | 20,430,550 | 20,430,550 |
| FUND BALANCE, JUNE 30 | 16,698,146 | 19,546,421 | 12,318,819 | 15,489,540 | 15,489,540 | 15,489,540 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2023

| OBJECT | DESCRIPTION | ACTUALS 2019-20 | ACTUAL 2020-21 | ADOPTED 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|--|--|--------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 1111 | CURRENT YEAR'S TAXES* | 4,544,899 | 4,957,507 | 5,232,000 | 5,367,000 | 5,367,000 | 5,367,000 |
| 1112 | PRIOR YEAR'S TAXES* | 128,625 | 143,918 | - | - | - | - |
| 1113 | COUNTY TAX SALES FOR BACK TAXES* | 10,699 | 151 | - | - | - | - |
| 1114 | PAYMENT IN LIEU OF TAXES* | 243 | - | - | - | - | - |
| 1312 | TUITION FROM OTHER OREGON DISTRICTS | 58,526 | 15,966 | 30,000 | 30,000 | 30,000 | 30,000 |
| 1415 | TRANSPORTATION FEES IN DISTRICT | 34,768 | 7,086 | 30,000 | 35,000 | 35,000 | 35,000 |
| 1510 | INTEREST ON INVESTMENTS | 486,786 | 192,537 | 172,200 | 135,000 | 135,000 | 135,000 |
| 1710 | ADMISSIONS | 24,958 | - | 28,500 | 20,000 | 20,000 | 20,000 |
| 1910 | BUILDING & EQUIPMENT RENTALS REVENUE | 51,172 | 64,847 | 67,500 | 90,740 | 90,740 | 90,740 |
| 1921 | PRIVATE GRANTS | - | - | 15,000 | - | - | - |
| 1980 | FEES CHARGED TO GRANTS | 192,610 | 404,637 | 400,000 | 606,862 | 606,862 | 606,862 |
| 1990 | MISCELLANEOUS REVENUE | 201,497 | 122,073 | 20,000 | 40,000 | 40,000 | 40,000 |
| 1991 | MISCELLANEOUS REVENUE - INSTRUCTION | 61,583 | 39,065 | 55,000 | 30,000 | 30,000 | 30,000 |
| 1992 | MISCELLANEOUS REVENUE - SUPPORT SERVICES | 119,456 | 66,624 | 10,000 | 10,000 | 10,000 | 10,000 |
| 1994 | FINGERPRINTING CHARGES | 4,885 | 1,888 | 5,000 | 5,000 | 5,000 | 5,000 |
| 1995 | MEDICAID | 12,863 | 44,563 | 24,000 | 24,000 | 24,000 | 24,000 |
| 1996 | EMPLOYEE WELLNESS FEES | 50 | - | 600 | - | - | - |
| 1997 | PAY TO PLAY | 10,220 | (65) | 12,000 | 12,000 | 12,000 | 12,000 |
| 1998 | E-RATE REVENUE | 71,927 | 56,477 | 90,000 | 90,000 | 90,000 | 90,000 |
| 1999 | PERS UAL | 1,246,870 | 1,358,468 | 1,396,507 | - | - | - |
| 2101 | COUNTY SCHOOL FUNDS* | 138,043 | 127,386 | 95,000 | 95,000 | 95,000 | 95,000 |
| 2199 | OTHER INTERMEDIATE SOURCES | - | 8,629 | - | - | - | - |
| 2240 | PUBLIC PURPOSE CHARGE | 73,494 | 74,195 | 73,500 | 73,500 | 73,500 | 73,500 |
| 3101 | STATE SCHOOL FUND* | 28,839,425 | 28,435,239 | 27,338,114 | 28,854,885 | 28,854,885 | 28,854,885 |
| 3103 | COMMON SCHOOL FUND* | 230,300 | 240,116 | 295,271 | 302,038 | 302,038 | 302,038 |
| 3299 | STATE GRANT RESTRICTED | 4,309 | - | - | - | - | - |
| 4201 | TRANSPORTATION FEE FOR FOSTER CHILDREN | 6,663 | - | - | - | - | - |
| 4300 | JROTC | 47,467 | 56,919 | 52,000 | 52,000 | 52,000 | 52,000 |
| 4802 | IMPACT AID ENTITLEMENT | 3,045,327 | 3,149,730 | 2,950,000 | 2,950,000 | 2,950,000 | 2,950,000 |
| 4900 | REVENUE FOR ON BEHALF OF DISTRICT | 9,498 | - | - | - | - | - |
| 5201 | OPERATING TRANSFERS IN | 2,267,276 | 3,792,135 | 2,161,467 | 934,480 | 934,480 | 934,480 |
| 5300 | SALE/COMP LOSS OF ASSETS | - | 16,196 | - | - | - | - |
| 5400 | BEGINNING FUND BALANCE | 16,122,395 | 16,698,171 | 15,680,252 | 20,430,550 | 20,430,550 | 20,430,550 |
| TOTALS | | 58,046,834 | 60,074,458 | 56,233,911 | 60,188,055 | 60,188,055 | 60,188,055 |
| *Resources included in State School Fund Formula | | 33,892,234 | 33,904,317 | 32,960,385 | 34,618,923 | 34,618,923 | 34,618,923 |
| Required State Food Services Match | | 17,635 | 17,635 | 18,000 | 18,000 | 18,000 | 18,000 |
| Total State School Fund Formula Resources | | 33,909,869 | 33,921,952 | 32,978,385 | 34,636,923 | 34,636,923 | 34,636,923 |
| 5201 OPERATING TRANSFERS IN | | (2,267,276) | (3,792,135) | (2,161,467) | (934,480) | (934,480) | (934,480) |
| TOTAL NET OF INTERFUND TRANSFERS | | 55,779,558 | 56,282,323 | 54,072,444 | 59,253,575 | 59,253,575 | 59,253,575 |

STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

Jefferson County, Jefferson County SD 509J - 2053

2022-2023 Local Revenue

| | | |
|---|----------|-----------------------|
| Property Taxes and in-lieu of property taxes from local sources | = | \$5,367,000.00 |
| Federal Forest Fees | = | \$0.00 |
| Common School Fund | = | \$302,038.19 |
| 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 | = | \$5,764,038.19 |

2022-2023 Experience Adjustment

| | | |
|---|---|-------|
| District Average Teacher Experience | = | 10.12 |
| State Average Teacher Experience | = | 12.30 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | -2.18 |

2022-2023 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 | = | \$2,100,000.00 |
| Transportation per ADMr Rank | | 55% |
| Transportation Reimbursement Rate | | 70.00% |
| 70.00% of the Net Eligible Transportation Expenditures = | | |
| the Transportation Grant | | \$1,470,000.00 |

2022-2023 Extended ADMw

2022-2023 ADMw 3,568.74

2021-2022 ADMw 3,568.50

Extended ADMw 3,568.74

2022-2023 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.18 by \$25 then add \$4500 to the result = \$4,445.50
Then multiply \$4,445.50 by the Extended ADMw 3568.735 and then by the funding ratio 2.09059674947 = \$33,166,923.23

2022-2023 Total Formula Revenue

Add the General Purpose Grant \$33,166,923.23 to the Transportation Grant \$1,470,000.00 = \$34,636,923.23

2022-2023 State School Fund Grant

Subtract the Local Revenue \$5,764,038.19 from the Total Formula Revenue \$34,636,923.23 = \$28,872,885.04

2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,294

Total Formula Revenue per Extended ADMw = \$9,706

Charter Schools Rate(ORS 338.155) = \$9,294

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

2022-2023 Extended ADMw

Jefferson County SD 509J: District total extended ADMw for funding calculations

| | 2022-2023 | | 2021-2022 | |
|---|---|-----------------|-----------------------|-----------------|
| ADMr: | 2,762.00 X 1.00 = | 2,762.00 | 2,774.74 X 1.00 = | 2,774.74 |
| Students in ESL programs: | 539.00 X 0.50 = | 269.50 | 513.50 X 0.50 = | 256.75 |
| Students in Pregnant and Parenting Programs: | 6.00 X 1.00 = | 6.00 | 3.82 X 1.00 = | 3.82 |
| 520 IEP Students capped at 11% of District ADMr: | 303.82 X 1.00 = | 303.82 | 305.22 X 1.00 = | 305.22 |
| Students on IEP Above 11% of ADMr: | 72.70 X 1.00 = | 72.70 | 72.70 X 1.00 = | 72.70 |
| Students in Poverty: | 478.70 X 0.25 = | 119.68 | 480.91 X 0.25 = | 120.23 |
| Students in Foster Care and Neglected/Delinquent: | 38.00 X 0.25 = | 9.50 | 38.00 X 0.25 = | 9.50 |
| Remote Elementary School Correction: | 25.54 X 1.00 = | 25.54 | 25.54 X 1.00 = | 25.54 |
| Small High School Correction: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| Post Graduate Scholars: | 0.00 X-0.25 = | 0.00 | 0.00 X-0.25 = | 0.00 |
| | 2022-2023 ADMw | 3,568.74 | 2021-2022 ADMw | 3,568.50 |
| | Jefferson County SD 509J Extended ADMw | | 3,568.74 | |

Jefferson County SD 509J Extended ADMw 3,568.74

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2023

| FUNCTION | DESCRIPTION | ACTUALS 2019-20 | ACTUAL 2020-21 | ADOPTED 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|----------|---|--------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 1111 | ELEMENTARY INSTRUCTION | 7,497,417 | 7,230,176 | 6,997,116 | 7,662,253 | 7,662,253 | 7,662,253 |
| 1121 | MIDDLE SCHOOL INSTRUCTION | 2,964,888 | 2,805,952 | 3,039,417 | 3,498,809 | 3,498,809 | 3,498,809 |
| 1122 | MIDDLE SCHOOL EXTRACURRICULAR | 184,164 | 120,860 | 266,555 | 191,348 | 191,348 | 191,348 |
| 1131 | HIGH SCH REGULAR INSTRUCTION | 3,117,974 | 2,782,532 | 3,183,989 | 3,459,156 | 3,459,156 | 3,459,156 |
| 1132 | HIGH SCHOOL EXTRACURRICULAR | 558,377 | 630,405 | 518,690 | 568,818 | 568,818 | 568,818 |
| 1210 | TAG INSTRUCTIONAL PROGRAM | 67,969 | 63,578 | 71,321 | 59,767 | 59,767 | 59,767 |
| 1220 | LIFE SKILLS INSTRUCT PROGRAM | 1,577,747 | 1,552,279 | 1,909,700 | 1,908,211 | 1,908,211 | 1,908,211 |
| 1223 | COMMUNITY TRANSITION CENTER | 211,792 | 201,404 | 245,075 | 336,469 | 336,469 | 336,469 |
| 1227 | EXTENDED SCHOOL YEAR | 34,836 | 29,249 | 29,892 | 38,939 | 38,939 | 38,939 |
| 1229 | BEHAVIORAL PROGRAM | 708,567 | 618,029 | 792,149 | 1,032,824 | 1,032,824 | 1,032,824 |
| 1250 | SPECIAL EDUCATION PROGRAM | 1,572,309 | 1,570,380 | 1,841,307 | 2,036,993 | 2,036,993 | 2,036,993 |
| 1283 | ALTERNATIVE EDUCATION | 572,437 | 595,334 | 991,658 | 1,084,947 | 1,084,947 | 1,084,947 |
| 1291 | ESL INSTRUCTIONAL PROGRAM | 1,164,871 | 1,068,975 | 1,828,310 | 2,175,577 | 2,175,577 | 2,175,577 |
| 2112 | ATTENDANCE SERVICES | 69,419 | 68,258 | 75,424 | 75,522 | 75,522 | 75,522 |
| 2114 | STUDENT ACCOUNTING SERVICES | 187,139 | 226,434 | 238,698 | 244,667 | 244,667 | 244,667 |
| 2115 | STUDENT SAFETY | 111,650 | 156,084 | 144,000 | 150,000 | 150,000 | 150,000 |
| 2122 | COUNSELING SERVICES | 970,001 | 451,148 | 311,839 | 294,046 | 294,046 | 294,046 |
| 2130 | HEALTH & NURSING SERVICES | 173,490 | 192,869 | 183,862 | 167,072 | 167,072 | 167,072 |
| 2150 | SPEECH PATHOLOGY & AUDIOLOGY SERVICES | 65,354 | 65,236 | - | - | - | - |
| 2160 | OTHER STUDENT TREATMENT SERVICES | 82,300 | 83,835 | 85,000 | 88,000 | 88,000 | 88,000 |
| 2190 | STUDENT SUPPORT SERVICES | 272,906 | 254,925 | 284,725 | 299,823 | 299,823 | 299,823 |
| 2211 | IMPROVEMENT OF INSTRUCTION SERVICES | 580,893 | 386,382 | 443,487 | 735,685 | 735,685 | 735,685 |
| 2213 | CURRICULUM DEVELOPMENT | 25,582 | 1,833 | - | - | - | - |
| 2220 | EDUCATIONAL MEDIA SERVICES | 409,599 | 383,600 | 465,114 | 487,266 | 487,266 | 487,266 |
| 2230 | ASSESSMENT & TESTING | 72,700 | 30,466 | 92,745 | 85,648 | 85,648 | 85,648 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | 78,018 | 98,588 | 115,233 | 99,588 | 99,588 | 99,588 |
| 2244 | ADMINISTRATION STAFF DEVELOPMENT | 12,962 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 2310 | BOARD OF EDUCATION SERVICES | 160,577 | 162,588 | 173,000 | 169,750 | 169,750 | 169,750 |
| 2321 | OFFICE OF SUPERINTENDENT | 464,089 | 505,099 | 501,615 | 486,730 | 486,730 | 486,730 |
| 2329 | OTHER EXECUTIVE ADMINISTRATION SERVICES | 30,184 | 24,339 | 35,840 | 29,000 | 29,000 | 29,000 |
| 2410 | OFFICE OF THE PRINCIPAL SERVICES | 2,855,955 | 2,965,406 | 3,318,456 | 3,239,495 | 3,239,495 | 3,239,495 |
| 2520 | FISCAL SERVICES | 713,289 | 703,678 | 797,155 | 849,375 | 849,375 | 849,375 |
| 2528 | RISK MANAGEMENT SERVICES | 75,393 | 101,066 | 113,400 | 114,575 | 114,575 | 114,575 |
| 2542 | BUILDINGS SERVICES | 2,747,881 | 2,900,738 | 3,067,417 | 3,352,878 | 3,352,878 | 3,352,878 |
| 2543 | GROUPS SERVICES | 101,923 | 81,337 | 161,714 | 273,074 | 273,074 | 273,074 |
| 2544 | MAINTENANCE SERVICES | 1,151,154 | 1,083,355 | 1,189,082 | 1,199,320 | 1,199,320 | 1,199,320 |
| 2546 | SECURITY SERVICES | 5,438 | 6,918 | 6,000 | 8,150 | 8,150 | 8,150 |
| 2552 | VEHICLE OPERATION SERVICES | 2,615,708 | 2,496,710 | 3,086,566 | 3,372,433 | 3,372,433 | 3,372,433 |
| 2572 | PURCHASING SERVICES | 41,432 | 33,600 | 32,930 | 34,998 | 34,998 | 34,998 |
| 2573 | WAREHOUSE & DISTRIBUTING SERVICES | 25,704 | 25,824 | 26,804 | 26,897 | 26,897 | 26,897 |
| 2574 | PUBLISHING & DUPLICATING SERVICES | 3,555 | 21,492 | - | - | - | - |
| 2626 | GRANT WRITING SERVICES | 4,703 | 43,391 | 12,000 | 12,000 | 12,000 | 12,000 |
| 2633 | PUBLIC INFORMATION SERVICES | 51,152 | 32,500 | 22,100 | 194,865 | 194,865 | 194,865 |
| 2640 | STAFF SERVICES (HUMAN RESOURCES) | 720,180 | 599,307 | 687,182 | 661,313 | 661,313 | 661,313 |
| 2642 | RECRUITMENT SERVICES | 11,816 | 10,148 | 22,500 | 21,000 | 21,000 | 21,000 |
| 2645 | EMPLOYEE HEALTH SERVICES | 11,288 | 8,172 | 30,551 | 20,946 | 20,946 | 20,946 |
| 2660 | TECHNOLOGY SERVICES | 417,591 | 310,845 | 520,730 | 681,633 | 681,633 | 681,633 |
| 2669 | TELECOMMUNICATIONS SERVICES | 122,122 | 124,665 | 134,042 | 130,702 | 130,702 | 130,702 |
| 2680 | INTERPRETATION AND TRANSLATION | 4,233 | 910 | 6,000 | 4,000 | 4,000 | 4,000 |

Continue on Next Page

Continued from Previous Page

| FUNCTION | DESCRIPTION | ACTUALS 2019-20 | ACTUAL 2020-21 | ADOPTED 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|---|---|--------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| 2690 | OTHER SUPPORT SERVICES | - | - | - | 216,538 | 216,538 | 216,538 |
| 2700 | SUPPLEMENTAL RETIREMENT PROGRAM | 55,724 | 38,235 | 53,012 | 58,509 | 58,509 | 58,509 |
| 3100 | FOOD SERVICES | 39,870 | 86,374 | 63,644 | 36,050 | 36,050 | 36,050 |
| 3320 | COMMUNITY RECREATION SERVICES | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 3330 | PARENT INVOLVEMENT | 247 | - | 5,295 | 100 | 100 | 100 |
| 3390 | OTHER COMMUNITY SERVICES | 91,765 | 90,871 | 104,839 | 104,695 | 104,695 | 104,695 |
| 4150 | FACILITIES ACQUISITION AND CONSTRUCTION | 501,903 | 587,295 | 1,370,100 | 528,000 | 528,000 | 528,000 |
| 5201 | INTERFUND TRANSFER TO GENERAL SUB FUNDS | 2,267,276 | 3,792,135 | 2,161,467 | 934,480 | 934,480 | 934,480 |
| 5202 | INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS | 434,305 | 293,012 | 304,838 | 710,281 | 710,281 | 710,281 |
| 5203 | INTERFUND TRANSFER TO DEBT SERVICE FUNDS | 1,246,870 | 1,699,216 | 1,396,507 | 90,300 | 90,300 | 90,300 |
| 5400 | PERS UAL LUMP SUM | 1,000,000 | - | - | - | - | - |
| 6110 | CONTINGENCY | - | - | 300,000 | 300,000 | 300,000 | 300,000 |
| 7000 | UNAPPROPRIATED END FUND BALANCE | - | - | 12,318,819 | 15,489,540 | 15,489,540 | 15,489,540 |
| TOTALS | | 41,348,663 | 40,528,012 | 56,233,911 | 60,188,055 | 60,188,055 | 60,188,055 |
| 5201 | INTERFUND TRANSFER TO GENERAL SUB FUNDS | (2,267,276) | (3,792,135) | (2,161,467) | (934,480) | (934,480) | (934,480) |
| TOTAL NET OF INTERFUND TRANSFERS | | 39,081,387 | 36,735,877 | 54,072,444 | 59,253,575 | 59,253,575 | 59,253,575 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUND RESERVE BALANCES
FYE JUNE 30, 2023

| FUND | DESCRIPTION | ACTUALS 2019-20 | ACTUAL 2020-21 | ADOPTED 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|---|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 100 | General Fund | \$9,312,418 | \$9,476,900 | \$6,068,009 | \$5,119,616 | \$5,119,616 | \$5,119,616 |
| 101 | Bus Replacement Fund | \$1,699,964 | \$1,840,728 | \$1,312,949 | \$2,038,000 | \$2,038,000 | \$2,038,000 |
| 102 | Employee Wellness Fund | \$16,613 | \$16,588 | \$10,549 | \$20,054 | \$20,054 | \$20,054 |
| 104 | Warm Springs Housing Fund | \$73,271 | \$37,251 | \$0 | \$69,315 | \$69,315 | \$69,315 |
| 105 | Performing Arts Center Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 106 | Classroom Furniture Replacement Fund | \$43,882 | \$119,266 | \$15,000 | \$23,000 | \$23,000 | \$23,000 |
| 107 | Technology Replacement Fund | \$794,532 | \$1,185,272 | \$805,475 | \$980,000 | \$980,000 | \$980,000 |
| 108 | Textbook Reserve Fund | \$1,638,981 | \$1,797,981 | \$1,608,000 | \$1,443,275 | \$1,443,275 | \$1,443,275 |
| 109 | Equipment Replacement Fund | \$555,444 | \$613,156 | \$340,903 | \$444,500 | \$444,500 | \$444,500 |
| 110 | Maintenance Projects Fund | \$1,879,482 | \$1,858,452 | \$781,600 | \$1,650,914 | \$1,650,914 | \$1,650,914 |
| 111 | PERS Reserve Fund | \$257,250 | \$255,100 | \$250,000 | \$255,100 | \$255,100 | \$255,100 |
| 118 | Stabilization Fund | \$0 | \$1,919,432 | \$700,000 | \$3,019,432 | \$3,019,432 | \$3,019,432 |
| 119 | Warm Spring K-8 Building | \$426,334 | \$426,334 | \$426,334 | \$426,334 | \$426,334 | \$426,334 |
| Total Fund Balance | | \$16,698,171 | \$19,546,458 | \$12,318,819 | \$15,489,540 | \$15,489,540 | \$15,489,540 |
| Unassigned Fund Balance | | \$9,312,418 | \$9,476,900 | \$6,068,009 | \$5,119,616 | \$5,119,616 | \$5,119,616 |
| Assigned Fund Balance | | \$7,385,753 | \$10,069,559 | \$6,250,810 | \$10,369,924 | \$10,369,924 | \$10,369,924 |
| Total Fund Balance | | \$16,698,171 | \$19,546,458 | \$12,318,819 | \$15,489,540 | \$15,489,540 | \$15,489,540 |
| Total General Fund Revenues | | \$37,842,399 | \$39,657,163 | \$39,567,956 | \$38,823,025 | \$38,823,025 | \$38,823,025 |
| Unassigned General Fund Reserve Balance % | | 25% | 24% | 15% | 13% | 13% | 13% |
| Assigned General Fund Reserve Balance % | | 20% | 25% | 16% | 27% | 27% | 27% |
| Total General Fund Reserve Balance % | | 44% | 49% | 31% | 40% | 40% | 40% |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
TRANSFER FROM GENERAL FUND TO OTHER FUNDS
FYE JUNE 30, 2023

| FUND | DESCRIPTION | ACTUALS 2019-20 | ACTUAL 2020-21 | ADOPTED 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|-------------------------------------|--------------------------------------|----------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|
| 101 | Bus Replacement Plan | 300,000 | 287,500 | 100,000 | 100,000 | 100,000 | 100,000 |
| 102 | Wellness Program Fund | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 104 | Warm Springs Housing Fund | - | - | - | - | - | - |
| 105 | Performing Arts Center Fund | 171,776 | 176,753 | 179,967 | 187,980 | 187,980 | 187,980 |
| 106 | Classroom Furniture Replacement Fund | 50,000 | 85,000 | - | 15,000 | 15,000 | 15,000 |
| 107 | Technology Replacement Fund | 350,000 | 350,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 108 | Textbook Adoption Fund | 500,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 109 | Equipment Replacement Fund | 89,000 | 150,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 110 | Maintenance Projects Fund | 550,000 | 616,950 | 950,000 | - | - | - |
| 111 | PERS Reserve Fund | 250,000 | - | - | - | - | - |
| 118 | Stabilization Fund | - | 1,919,432 | 700,000 | 400,000 | 400,000 | 400,000 |
| 255 | SMILE Fund | 4,797 | 2,359 | 14,186 | 13,784 | 13,784 | 13,784 |
| 273 | On-Site Child Care Fund | 87,282 | 113,464 | 105,692 | 93,097 | 93,097 | 93,097 |
| 274 | Activity Bus Fund | 3,235 | 6,089 | 10,000 | 10,000 | 10,000 | 10,000 |
| 299 | Food Services | 338,991 | 511,848 | 174,960 | 593,400 | 593,400 | 593,400 |
| 302 | Energy Savings Financing | - | - | - | 90,300 | 90,300 | 90,300 |
| 303 | PERS UAL Debt | 1,246,870 | 1,358,468 | 1,396,507 | - | - | - |
| Total General Fund Transfers | | 3,948,451 | 5,784,363 | 3,862,812 | 1,735,061 | 1,735,061 | 1,735,061 |



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 ADOPTED BUDGET

FYE JUNE 30, 2023

RESOURCES

| ACCOUNT | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 1100 Property Taxes | 4,684,466 | 5,101,576 | 5,232,000 | 5,367,000 | 5,367,000 | 5,367,000 |
| 1300 Tuition From Other Districts | 58,526 | 15,966 | 30,000 | 30,000 | 30,000 | 30,000 |
| 1400 Transportation Fees | 34,768 | 7,086 | 30,000 | 35,000 | 35,000 | 35,000 |
| 1510 Interest on Investments | 486,786 | 192,537 | 172,200 | 135,000 | 135,000 | 135,000 |
| 1700 Activity Fees | 24,958 | - | 28,500 | 20,000 | 20,000 | 20,000 |
| 1900 Other Revenue | 1,721,949 | 2,045,992 | 1,927,507 | 752,862 | 752,862 | 752,862 |
| 2101 County School | 138,043 | 136,015 | 95,000 | 95,000 | 95,000 | 95,000 |
| 3101 State School Support Fund | 28,602,035 | 28,196,087 | 27,060,715 | 28,577,885 | 28,577,885 | 28,577,885 |
| 3103 Common School Fund | 230,300 | 240,116 | 295,271 | 302,038 | 302,038 | 302,038 |
| 4201 Transportation Fees for Foster Children | 6,663 | - | - | - | - | - |
| 4300 Federal Funds Direct from Feds | 47,467 | 56,919 | 52,000 | 52,000 | 52,000 | 52,000 |
| 4802 Impact Aid | 3,045,327 | 3,149,730 | 2,950,000 | 2,950,000 | 2,950,000 | 2,950,000 |
| 5400 Beginning Fund Balance | 8,850,863 | 9,312,418 | 9,312,418 | 9,300,000 | 9,300,000 | 9,300,000 |
| Total Resources | 47,932,151 | 48,454,442 | 47,185,611 | 47,616,785 | 47,616,785 | 47,616,785 |

REQUIREMENTS

| FUNCTION | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|--------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| 1000 Instructional Services | 19,973,419 | 19,232,475 | 21,489,179 | 23,517,111 | 23,517,111 | 23,517,111 |
| 2000 Support Services | 14,667,640 | 13,930,744 | 15,430,316 | 16,914,897 | 16,914,897 | 16,914,897 |
| 3000 Community & Enterprise Services | 30,247 | 30,000 | 35,295 | 30,100 | 30,100 | 30,100 |
| 5200 Transfer of Funds | 3,948,451 | 5,784,363 | 3,862,812 | 1,735,061 | 1,735,061 | 1,735,061 |
| 6000 Contingency | - | - | 300,000 | 300,000 | 300,000 | 300,000 |
| 7000 Reserve for Next Year | 9,312,418 | 9,476,900 | 6,068,009 | 5,119,616 | 5,119,616 | 5,119,616 |
| Total Requirements | 47,932,175 | 48,454,482 | 47,185,611 | 47,616,785 | 47,616,785 | 47,616,785 |

| | | | | | | | | | | | | |
|--------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| Projected Ending Fund Balance | \$ | 9,312,418 | \$ | 9,476,900 | \$ | 6,068,009 | \$ | 5,119,616 | \$ | 5,119,616 | \$ | 5,119,616 |
|--------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|

| | | | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Fund Balance Percentage | 23.83% | 24.21% | 16.02% | 13.36% | 13.36% | 13.36% |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|

| | | | | | | | | | | | | |
|-----------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| Use/(Increase) of Reserves | \$ | (461,555) | \$ | (164,482) | \$ | 3,244,409 | \$ | 4,180,384 | \$ | 4,180,384 | \$ | 4,180,384 |
|-----------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|

* Defined as a percentage of actual resources.

General Fund Resources

Jefferson County School District 509J
June 30, 2023

100 - General Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 100 - General Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Object - Object | \$ | \$ | \$ FTE |
| | | | 1000 - Revenue from Local Sources | | | |
| 4,544,899 | 4,957,507 | 5,232,000 | 1111 - Current Year's Taxes | 5,367,000 | 5,367,000 | 5,367,000 |
| 128,625 | 143,918 | - | 1112 - Prior Year's Taxes | - | - | - |
| 10,699 | 151 | - | 1113 - County Tax Sales for Back Taxes | - | - | - |
| 243 | - | - | 1114 - Payment In Lieu of Taxes | - | - | - |
| 58,526 | 15,966 | 30,000 | 1312 - Tuition From Other Oregon District | 30,000 | 30,000 | 30,000 |
| 34,768 | 7,086 | 30,000 | 1415 - Transportation Fees In-District | 35,000 | 35,000 | 35,000 |
| 486,786 | 192,537 | 172,200 | 1510 - Interest On Investments | 135,000 | 135,000 | 135,000 |
| 24,958 | - | 28,500 | 1710 - Admissions | 20,000 | 20,000 | 20,000 |
| 27,061 | 27,061 | 5,000 | 1910 - Rentals | 25,000 | 25,000 | 25,000 |
| 192,610 | 404,637 | 400,000 | 1980 - Fees Charged to Grants | 606,862 | 606,862 | 606,862 |
| 46,401 | 103,751 | 20,000 | 1990 - Miscellaneous Revenue - Other | 40,000 | 40,000 | 40,000 |
| 61,583 | 39,065 | 55,000 | 1991 - Miscellaneous Revenue - Instruction Services | 30,000 | 30,000 | 30,000 |
| 119,456 | 66,624 | 10,000 | 1992 - Miscellaneous Revenue - Support Services | 10,000 | 10,000 | 10,000 |
| 4,885 | 1,888 | 5,000 | 1994 - Fingerprinting Charges | 5,000 | 5,000 | 5,000 |
| 12,863 | 44,563 | 24,000 | 1995 - Medicaid Revenues | 24,000 | 24,000 | 24,000 |
| 10,220 | (65) | 12,000 | 1997 - Pay to Play Fees | 12,000 | 12,000 | 12,000 |
| 1,246,870 | 1,358,468 | 1,396,507 | 1999 - PERS UAL | - | - | - |
| 7,011,452 | 7,363,158 | 7,420,207 | Total Object 1000: | 6,339,862 | 6,339,862 | 6,339,862 |
| | | | 2000 - Revenue From Intermediate Sources | | | |
| 138,043 | 127,386 | 95,000 | 2101 - County School Fund | 95,000 | 95,000 | 95,000 |
| - | 8,629 | - | 2199 - Other Intermediate Sources | - | - | - |
| 138,043 | 136,015 | 95,000 | Total Object 2000: | 95,000 | 95,000 | 95,000 |
| | | | 3000 - Revenue From State Sources | | | |
| 28,602,035 | 28,196,087 | 27,060,715 | 3101 - State School Fund - General Support | 28,577,885 | 28,577,885 | 28,577,885 |
| 230,300 | 240,116 | 295,271 | 3103 - Common School Fund | 302,038 | 302,038 | 302,038 |
| 28,832,335 | 28,436,204 | 27,355,986 | Total Object 3000: | 28,879,923 | 28,879,923 | 28,879,923 |
| | | | 4000 - Revenue From Federal Sources | | | |
| 6,663 | - | - | 4201 - Transportation Fees for Foster Children | - | - | - |
| 47,467 | 56,919 | 52,000 | 4300 - Federal Revenue Direct From The Feds - Re | 52,000 | 52,000 | 52,000 |
| 3,045,327 | 3,149,730 | 2,950,000 | 4802 - Impact Aid Revenues | 2,950,000 | 2,950,000 | 2,950,000 |
| 3,099,456 | 3,206,649 | 3,002,000 | Total Object 4000: | 3,002,000 | 3,002,000 | 3,002,000 |
| | | | 5000 - Other Sources | | | |
| 8,850,863 | 9,312,418 | 9,312,418 | 5400 - Beginning Fund Balance | 9,300,000 | 9,300,000 | 9,300,000 |
| 47,932,149 | 48,454,444 | 47,185,611 | Total Fund 100: | 47,616,785 | 47,616,785 | 47,616,785 |

General Fund Requirements - By Function

Jefferson County School District 509J
June 30, 2023

100 - General Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 100 - General Fund | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|---|--------------------|--------------------|------------------------------------|---------------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| 1000 - Instruction | | | | | | | |
| 1111 - Elementary Instruction | | | | | | | |
| 4,588,948 | 4,415,286 | 4,332,970 | 76.28 | 0100 - Salaries | 4,522,339 | 4,522,339 | 4,522,339 75.75 |
| 2,716,687 | 2,672,093 | 2,316,290 | | 0200 - Associated Payroll Costs | 2,566,422 | 2,566,422 | 2,566,422 |
| 59,981 | 41,090 | 53,175 | | 0300 - Purchased Services | 51,175 | 51,175 | 51,175 |
| 68,423 | 87,197 | 194,481 | | 0400 - Supplies and Materials | 250,617 | 250,617 | 250,617 |
| 10,588 | 10,938 | 11,200 | | 0600 - Other Objects | 11,200 | 11,200 | 11,200 |
| 7,444,626 | 7,226,603 | 6,908,116 | 76.28 | Total Function 1111: | 7,401,753 | 7,401,753 | 7,401,753 75.75 |
| 1121 - Middle/Junior High Programs | | | | | | | |
| 1,748,907 | 1,720,202 | 1,899,019 | 30.80 | 0100 - Salaries | 2,099,120 | 2,099,120 | 2,099,120 32.72 |
| 1,026,965 | 991,079 | 948,953 | | 0200 - Associated Payroll Costs | 1,112,764 | 1,112,764 | 1,112,764 |
| 21,583 | 16,828 | 21,000 | | 0300 - Purchased Services | 25,000 | 25,000 | 25,000 |
| 50,599 | 63,999 | 91,645 | | 0400 - Supplies and Materials | 115,375 | 115,375 | 115,375 |
| 6,132 | 6,242 | 6,300 | | 0600 - Other Objects | 6,300 | 6,300 | 6,300 |
| 2,854,186 | 2,798,350 | 2,966,917 | 30.80 | Total Function 1121: | 3,358,559 | 3,358,559 | 3,358,559 32.72 |
| 1122 - Middle/Junior High Extracurricular | | | | | | | |
| 111,301 | 63,716 | 136,772 | 3.68 | 0100 - Salaries | 122,659 | 122,659 | 122,659 3.72 |
| 48,796 | 33,486 | 43,817 | | 0200 - Associated Payroll Costs | 31,500 | 31,500 | 31,500 |
| 13,201 | 2,198 | 17,150 | | 0300 - Purchased Services | 18,500 | 18,500 | 18,500 |
| 9,765 | 21,280 | 67,816 | | 0400 - Supplies and Materials | 17,089 | 17,089 | 17,089 |
| 1,095 | 180 | 1,000 | | 0600 - Other Objects | 1,600 | 1,600 | 1,600 |
| 184,158 | 120,860 | 266,555 | 3.68 | Total Function 1122: | 191,348 | 191,348 | 191,348 3.72 |
| 1131 - High School Programs | | | | | | | |
| 1,886,862 | 1,699,079 | 1,903,929 | 29.14 | 0100 - Salaries | 1,998,041 | 1,998,041 | 1,998,041 31.25 |
| 1,057,855 | 958,381 | 1,019,628 | | 0200 - Associated Payroll Costs | 1,092,300 | 1,092,300 | 1,092,300 |
| 36,264 | 65,439 | 90,000 | | 0300 - Purchased Services | 82,250 | 82,250 | 82,250 |
| 36,079 | 34,025 | 101,067 | | 0400 - Supplies and Materials | 144,250 | 144,250 | 144,250 |
| 4,468 | 100 | 4,865 | | 0600 - Other Objects | 6,065 | 6,065 | 6,065 |
| 3,021,528 | 2,757,024 | 3,119,489 | 29.14 | Total Function 1131: | 3,322,906 | 3,322,906 | 3,322,906 31.25 |
| 1132 - High School Extracurricular | | | | | | | |
| 330,002 | 368,449 | 274,011 | 4.04 | 0100 - Salaries | 364,497 | 364,497 | 364,497 4.32 |
| 129,156 | 168,481 | 89,868 | | 0200 - Associated Payroll Costs | 93,819 | 93,819 | 93,819 |
| 71,653 | 43,320 | 74,797 | | 0300 - Purchased Services | 70,900 | 70,900 | 70,900 |
| 20,934 | 43,372 | 73,764 | | 0400 - Supplies and Materials | 33,352 | 33,352 | 33,352 |
| 6,625 | 6,782 | 6,250 | | 0600 - Other Objects | 6,250 | 6,250 | 6,250 |
| 558,369 | 630,403 | 518,690 | 4.04 | Total Function 1132: | 568,818 | 568,818 | 568,818 4.32 |
| 1210 - Programs for The Talented and Gifted | | | | | | | |
| 39,117 | 39,900 | 40,897 | 0.50 | 0100 - Salaries | 34,939 | 34,939 | 34,939 0.50 |
| 24,704 | 21,766 | 24,724 | | 0200 - Associated Payroll Costs | 19,128 | 19,128 | 19,128 |
| 427 | - | 300 | | 0300 - Purchased Services | 300 | 300 | 300 |
| 3,722 | 1,911 | 5,400 | | 0400 - Supplies and Materials | 5,400 | 5,400 | 5,400 |
| 67,970 | 63,576 | 71,321 | 0.50 | Total Function 1210: | 59,767 | 59,767 | 59,767 0.50 |
| 1220 - Life Skills Programs | | | | | | | |
| 925,999 | 893,492 | 1,069,317 | 30.03 | 0100 - Salaries | 1,116,031 | 1,116,031 | 1,116,031 31.30 |
| 638,531 | 657,309 | 781,683 | | 0200 - Associated Payroll Costs | 759,030 | 759,030 | 759,030 |
| 4,852 | - | 50,000 | | 0300 - Purchased Services | - | - | - |
| 8,365 | 1,475 | 8,700 | | 0400 - Supplies and Materials | 33,150 | 33,150 | 33,150 |
| 1,577,746 | 1,552,276 | 1,909,700 | 30.03 | Total Function 1220: | 1,908,211 | 1,908,211 | 1,908,211 31.30 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 100 - General Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|---------------|--|---------------------|---------------------|--------------------|---------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | <u>1223 - Community Transition Center</u> | | | | |
| 101,360 | 99,828 | 119,432 | 2.31 | 0100 - Salaries | 164,450 | 164,450 | 164,450 | 4.25 |
| 64,581 | 56,200 | 78,313 | | 0200 - Associated Payroll Costs | 116,689 | 116,689 | 116,689 | |
| 1,657 | 1,671 | 1,000 | | 0300 - Purchased Services | 2,000 | 2,000 | 2,000 | |
| 253 | - | 300 | | 0400 - Supplies and Materials | 7,300 | 7,300 | 7,300 | |
| 43,940 | 43,704 | 46,030 | | 0600 - Other Objects | 46,030 | 46,030 | 46,030 | |
| 211,791 | 201,403 | 245,075 | 2.31 | Total Function 1223: | 336,469 | 336,469 | 336,469 | 4.25 |
| | | | | <u>1227 - Extended School Year Programs</u> | | | | |
| 24,731 | 23,112 | 22,000 | | 0100 - Salaries | 30,000 | 30,000 | 30,000 | |
| 9,956 | 6,012 | 7,742 | | 0200 - Associated Payroll Costs | 8,439 | 8,439 | 8,439 | |
| 150 | 126 | 150 | | 0400 - Supplies and Materials | 500 | 500 | 500 | |
| 34,837 | 29,250 | 29,892 | | Total Function 1227: | 38,939 | 38,939 | 38,939 | |
| | | | | <u>1229 - Behavioral Program</u> | | | | |
| 449,433 | 376,315 | 488,722 | 14.59 | 0100 - Salaries | 577,817 | 577,817 | 577,817 | 15.11 |
| 259,073 | 241,472 | 298,472 | | 0200 - Associated Payroll Costs | 314,021 | 314,021 | 314,021 | |
| - | - | 1,155 | | 0300 - Purchased Services | 1,155 | 1,155 | 1,155 | |
| 58 | 243 | 3,800 | | 0400 - Supplies and Materials | 10,950 | 10,950 | 10,950 | |
| 708,564 | 618,031 | 792,149 | 14.59 | Total Function 1229: | 903,943 | 903,943 | 903,943 | 15.11 |
| | | | | <u>1250 - Special Education Program</u> | | | | |
| 1,005,002 | 982,380 | 1,146,270 | 26.25 | 0100 - Salaries | 1,260,096 | 1,260,096 | 1,260,096 | 27.28 |
| 558,772 | 584,617 | 685,887 | | 0200 - Associated Payroll Costs | 742,197 | 742,197 | 742,197 | |
| - | - | - | | 0300 - Purchased Services | 2,000 | 2,000 | 2,000 | |
| 8,536 | 3,381 | 9,150 | | 0400 - Supplies and Materials | 32,700 | 32,700 | 32,700 | |
| 1,572,311 | 1,570,378 | 1,841,307 | 26.25 | Total Function 1250: | 2,036,993 | 2,036,993 | 2,036,993 | 27.28 |
| | | | | <u>1272 - Title I-A/D Programs</u> | | | | |
| - | - | - | | 0100 - Salaries | 86,070 | 86,070 | 86,070 | 1.00 |
| - | - | - | | 0200 - Associated Payroll Costs | 42,811 | 42,811 | 42,811 | |
| - | - | - | | Total Function 1272: | 128,881 | 128,881 | 128,881 | 1.00 |
| | | | | <u>1283 - Alternative Education Program</u> | | | | |
| 286,867 | 321,208 | 532,206 | 7.44 | 0100 - Salaries | 607,401 | 607,401 | 607,401 | 9.16 |
| 206,600 | 217,581 | 343,248 | | 0200 - Associated Payroll Costs | 349,821 | 349,821 | 349,821 | |
| 59,922 | 39,184 | 64,015 | | 0300 - Purchased Services | 73,450 | 73,450 | 73,450 | |
| 16,846 | 14,753 | 50,189 | | 0400 - Supplies and Materials | 52,275 | 52,275 | 52,275 | |
| 2,201 | 2,607 | 2,000 | | 0600 - Other Objects | 2,000 | 2,000 | 2,000 | |
| 572,437 | 595,332 | 991,658 | 7.44 | Total Function 1283: | 1,084,947 | 1,084,947 | 1,084,947 | 9.16 |
| | | | | <u>1291 - ESL Instructional Program</u> | | | | |
| 698,368 | 633,892 | 975,304 | 20.91 | 0100 - Salaries | 1,250,604 | 1,250,604 | 1,250,604 | 25.00 |
| 463,137 | 434,111 | 743,656 | | 0200 - Associated Payroll Costs | 819,623 | 819,623 | 819,623 | |
| - | - | 50,000 | | 0300 - Purchased Services | 50,000 | 50,000 | 50,000 | |
| 3,366 | 969 | 59,350 | | 0400 - Supplies and Materials | 55,350 | 55,350 | 55,350 | |
| 1,164,871 | 1,068,972 | 1,828,310 | 20.91 | Total Function 1291: | 2,175,577 | 2,175,577 | 2,175,577 | 25.00 |
| 19,973,393 | 19,232,459 | 21,489,179 | 245.97 | Total Function 1000: | 23,517,111 | 23,517,111 | 23,517,111 | 261.36 |
| | | | | 2000 - Support Services | | | | |
| | | | | <u>2112 - Attendance Services</u> | | | | |
| 38,961 | 37,413 | 42,817 | 1.00 | 0100 - Salaries | 44,441 | 44,441 | 44,441 | 1.00 |
| 30,458 | 30,844 | 32,607 | | 0200 - Associated Payroll Costs | 31,081 | 31,081 | 31,081 | |
| 69,419 | 68,257 | 75,424 | 1.00 | Total Function 2112: | 75,522 | 75,522 | 75,522 | 1.00 |
| | | | | <u>2114 - Student Accounting Services</u> | | | | |
| 112,685 | 134,154 | 142,942 | 3.34 | 0100 - Salaries | 151,779 | 151,779 | 151,779 | 3.34 |
| 74,456 | 92,281 | 94,756 | | 0200 - Associated Payroll Costs | 91,888 | 91,888 | 91,888 | |
| - | - | 1,000 | | 0400 - Supplies and Materials | 1,000 | 1,000 | 1,000 | |
| 187,141 | 226,435 | 238,698 | 3.34 | Total Function 2114: | 244,667 | 244,667 | 244,667 | 3.34 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 100 - General Fund | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------------------|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | 2115 - Student Safety Services | | | | |
| 111,649 | 156,083 | 144,000 | 0300 - Purchased Services | | 150,000 | 150,000 | 150,000 |
| | | | 2122 - Counseling Services | | | | |
| 593,964 | 286,300 | 194,077 | 3.13 | 0100 - Salaries | 193,916 | 193,916 | 193,916 3.00 |
| 366,086 | 163,346 | 106,662 | | 0200 - Associated Payroll Costs | 91,780 | 91,780 | 91,780 |
| 1,507 | - | 2,000 | | 0300 - Purchased Services | 1,000 | 1,000 | 1,000 |
| 8,446 | 1,501 | 9,100 | | 0400 - Supplies and Materials | 7,350 | 7,350 | 7,350 |
| 970,002 | 451,147 | 311,839 | 3.13 | Total Function 2122: | 294,046 | 294,046 | 294,046 3.00 |
| | | | 2130 - Health & Nursing Services | | | | |
| 99,824 | 115,514 | 91,135 | 1.88 | 0100 - Salaries | 77,127 | 77,127 | 77,127 1.00 |
| 58,055 | 56,223 | 60,944 | | 0200 - Associated Payroll Costs | 48,095 | 48,095 | 48,095 |
| 664 | 1,054 | 2,435 | | 0300 - Purchased Services | 2,500 | 2,500 | 2,500 |
| 14,339 | 19,938 | 17,595 | | 0400 - Supplies and Materials | 26,950 | 26,950 | 26,950 |
| 609 | 140 | 300 | | 0600 - Other Objects | 450 | 450 | 450 |
| 173,490 | 192,868 | 172,409 | 1.88 | Total Function 2130: | 155,122 | 155,122 | 155,122 1.00 |
| | | | 2150 - Speech Pathology & Audiology Services | | | | |
| 34,255 | 33,797 | - | | 0100 - Salaries | - | - | - |
| 31,101 | 31,438 | - | | 0200 - Associated Payroll Costs | - | - | - |
| 65,356 | 65,236 | - | | Total Function 2150: | - | - | - |
| | | | 2160 - Other Student Treatment Services | | | | |
| 82,300 | 83,835 | 85,000 | | 0300 - Purchased Services | 88,000 | 88,000 | 88,000 |
| | | | 2190 - Service Direction, Student Support Services | | | | |
| 140,086 | 135,883 | 186,461 | 2.00 | 0100 - Salaries | 190,196 | 190,196 | 190,196 1.75 |
| 84,512 | 71,094 | 94,034 | | 0200 - Associated Payroll Costs | 93,852 | 93,852 | 93,852 |
| 42,947 | 46,707 | 1,500 | | 0300 - Purchased Services | 7,200 | 7,200 | 7,200 |
| 4,305 | 1,241 | 1,600 | | 0400 - Supplies and Materials | 7,375 | 7,375 | 7,375 |
| 1,055 | - | 1,130 | | 0600 - Other Objects | 1,200 | 1,200 | 1,200 |
| 272,906 | 254,924 | 284,725 | 2.00 | Total Function 2190: | 299,823 | 299,823 | 299,823 1.75 |
| | | | 2211 - Improvement of Instruction Services | | | | |
| 356,799 | 231,526 | 241,968 | 4.95 | 0100 - Salaries | 466,129 | 466,129 | 466,129 4.95 |
| 213,494 | 139,650 | 190,769 | | 0200 - Associated Payroll Costs | 258,806 | 258,806 | 258,806 |
| 477 | 250 | 1,700 | | 0300 - Purchased Services | 1,700 | 1,700 | 1,700 |
| 8,830 | 13,739 | 7,550 | | 0400 - Supplies and Materials | 7,550 | 7,550 | 7,550 |
| 1,294 | 1,215 | 1,500 | | 0600 - Other Objects | 1,500 | 1,500 | 1,500 |
| 580,894 | 386,380 | 443,487 | 4.95 | Total Function 2211: | 735,685 | 735,685 | 735,685 4.95 |
| | | | 2220 - Educational Media Services | | | | |
| 217,507 | 201,736 | 240,751 | 6.72 | 0100 - Salaries | 256,341 | 256,341 | 256,341 7.25 |
| 170,057 | 159,086 | 179,903 | | 0200 - Associated Payroll Costs | 188,127 | 188,127 | 188,127 |
| - | - | 1,155 | | 0300 - Purchased Services | 1,155 | 1,155 | 1,155 |
| 21,869 | 22,476 | 42,830 | | 0400 - Supplies and Materials | 40,818 | 40,818 | 40,818 |
| 170 | 304 | 475 | | 0600 - Other Objects | 825 | 825 | 825 |
| 409,603 | 383,602 | 465,114 | 6.72 | Total Function 2220: | 487,266 | 487,266 | 487,266 7.25 |
| | | | 2230 - Assessment & Testing | | | | |
| 59,030 | 24,049 | 65,000 | | 0100 - Salaries | 60,000 | 60,000 | 60,000 |
| 10,785 | 3,528 | 18,975 | | 0200 - Associated Payroll Costs | 16,878 | 16,878 | 16,878 |
| 2,885 | 2,889 | 8,770 | | 0400 - Supplies and Materials | 8,770 | 8,770 | 8,770 |
| 72,701 | 30,466 | 92,745 | | Total Function 2230: | 85,648 | 85,648 | 85,648 |
| | | | 2240 - Instructional Staff Develop | | | | |
| 14,515 | 7,078 | 13,743 | | 0100 - Salaries | - | - | - |
| 37,265 | 47,520 | 49,102 | | 0200 - Associated Payroll Costs | 45,000 | 45,000 | 45,000 |
| 10,026 | 7,835 | 37,388 | | 0300 - Purchased Services | 35,588 | 35,588 | 35,588 |
| 13,995 | 9,057 | 15,000 | | 0400 - Supplies and Materials | 19,000 | 19,000 | 19,000 |
| 75,801 | 71,490 | 115,233 | | Total Function 2240: | 99,588 | 99,588 | 99,588 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 100 - General Fund | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | 2244 - Administration Staff Development | | | | |
| 12,962 | - | 25,000 | 0200 - Associated Payroll Costs | | 25,000 | 25,000 | 25,000 |
| | | | 2310 - Board of Education Services | | | | |
| 151,111 | 148,237 | 161,500 | 0300 - Purchased Services | | 156,750 | 156,750 | 156,750 |
| 1,305 | 6,190 | 2,500 | 0400 - Supplies and Materials | | 4,000 | 4,000 | 4,000 |
| 8,161 | 8,161 | 9,000 | 0600 - Other Objects | | 9,000 | 9,000 | 9,000 |
| 160,577 | 162,588 | 173,000 | Total Function 2310: | | 169,750 | 169,750 | 169,750 |
| | | | 2321 - Office of The Superintendent Services | | | | |
| 283,870 | 325,625 | 262,376 | 0100 - Salaries | | 282,812 | 282,812 | 282,812 |
| 157,795 | 171,344 | 159,039 | 0200 - Associated Payroll Costs | | 131,218 | 131,218 | 131,218 |
| 17,187 | 2,359 | 70,000 | 0300 - Purchased Services | | 60,000 | 60,000 | 60,000 |
| 4,179 | 4,705 | 7,700 | 0400 - Supplies and Materials | | 10,200 | 10,200 | 10,200 |
| 1,055 | 1,065 | 2,500 | 0600 - Other Objects | | 2,500 | 2,500 | 2,500 |
| 464,087 | 505,099 | 501,615 | Total Function 2321: | | 486,730 | 486,730 | 486,730 |
| | | | 2329 - Other Executive Administration Services | | | | |
| 25,364 | 15,543 | 29,540 | 0300 - Purchased Services | | 21,000 | 21,000 | 21,000 |
| 4,820 | 8,795 | 6,300 | 0400 - Supplies and Materials | | 8,000 | 8,000 | 8,000 |
| 30,184 | 24,339 | 35,840 | Total Function 2329: | | 29,000 | 29,000 | 29,000 |
| | | | 2410 - Office of The Principal Services | | | | |
| 1,660,446 | 1,655,557 | 1,926,329 | 0100 - Salaries | | 1,914,170 | 1,914,170 | 1,914,170 |
| 979,041 | 1,057,991 | 1,189,820 | 0200 - Associated Payroll Costs | | 1,094,209 | 1,094,209 | 1,094,209 |
| 107,238 | 102,993 | 114,512 | 0300 - Purchased Services | | 119,857 | 119,857 | 119,857 |
| 98,115 | 122,647 | 78,645 | 0400 - Supplies and Materials | | 102,309 | 102,309 | 102,309 |
| - | 23,113 | - | 0500 - Capital Outlay | | - | - | - |
| 11,115 | 3,104 | 9,150 | 0600 - Other Objects | | 8,950 | 8,950 | 8,950 |
| 2,855,954 | 2,965,406 | 3,318,456 | Total Function 2410: | | 3,239,495 | 3,239,495 | 3,239,495 |
| | | | 2520 - Fiscal Services | | | | |
| 348,067 | 380,101 | 409,517 | 0100 - Salaries | | 462,368 | 462,368 | 462,368 |
| 194,161 | 186,172 | 260,088 | 0200 - Associated Payroll Costs | | 248,582 | 248,582 | 248,582 |
| 100,063 | 91,206 | 89,300 | 0300 - Purchased Services | | 93,425 | 93,425 | 93,425 |
| 65,766 | 40,387 | 34,250 | 0400 - Supplies and Materials | | 41,000 | 41,000 | 41,000 |
| 4,232 | 2,910 | 4,000 | 0600 - Other Objects | | 4,000 | 4,000 | 4,000 |
| 712,289 | 700,776 | 797,155 | Total Function 2520: | | 849,375 | 849,375 | 849,375 |
| | | | 2528 - Risk Management Services | | | | |
| - | 2,394 | - | 0300 - Purchased Services | | - | - | - |
| 75,393 | 98,672 | 113,400 | 0600 - Other Objects | | 114,575 | 114,575 | 114,575 |
| 75,393 | 101,066 | 113,400 | Total Function 2528: | | 114,575 | 114,575 | 114,575 |
| | | | 2542 - Buildings Services | | | | |
| 1,025,067 | 1,028,486 | 1,126,406 | 0100 - Salaries | | 1,248,438 | 1,248,438 | 1,248,438 |
| 712,682 | 725,909 | 814,793 | 0200 - Associated Payroll Costs | | 785,085 | 785,085 | 785,085 |
| 657,280 | 672,026 | 718,120 | 0300 - Purchased Services | | 823,800 | 823,800 | 823,800 |
| 114,627 | 200,790 | 118,170 | 0400 - Supplies and Materials | | 147,900 | 147,900 | 147,900 |
| - | 14,295 | - | 0500 - Capital Outlay | | - | - | - |
| 150,614 | 179,623 | 206,050 | 0600 - Other Objects | | 260,650 | 260,650 | 260,650 |
| 2,660,271 | 2,821,130 | 2,983,539 | Total Function 2542: | | 3,265,873 | 3,265,873 | 3,265,873 |
| | | | 2543 - Grounds Services | | | | |
| 41,192 | 29,003 | 60,087 | 0100 - Salaries | | 109,995 | 109,995 | 109,995 |
| 14,685 | 9,522 | 40,817 | 0200 - Associated Payroll Costs | | 70,679 | 70,679 | 70,679 |
| 15,601 | 16,438 | 22,160 | 0300 - Purchased Services | | 51,750 | 51,750 | 51,750 |
| 30,445 | 26,168 | 38,000 | 0400 - Supplies and Materials | | 40,000 | 40,000 | 40,000 |
| - | - | 150 | 0600 - Other Objects | | 150 | 150 | 150 |
| 101,923 | 81,130 | 161,214 | Total Function 2543: | | 272,574 | 272,574 | 272,574 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 100 - General Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|--------------|--|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | <u>2544 - Maintenance Services</u> | | | | |
| 471,011 | 373,857 | 468,019 | 7.50 | 0100 - Salaries | 491,671 | 491,671 | 491,671 | 7.55 |
| 285,343 | 230,271 | 290,613 | | 0200 - Associated Payroll Costs | 266,619 | 266,619 | 266,619 | |
| 86,381 | 74,548 | 74,240 | | 0300 - Purchased Services | 82,250 | 82,250 | 82,250 | |
| 162,896 | 168,618 | 152,960 | | 0400 - Supplies and Materials | 168,580 | 168,580 | 168,580 | |
| 1,050 | - | - | | 0500 - Capital Outlay | - | - | - | |
| 6,847 | 7,907 | 9,500 | | 0600 - Other Objects | 13,500 | 13,500 | 13,500 | |
| 1,013,528 | 855,201 | 995,332 | 7.50 | Total Function 2544: | 1,022,620 | 1,022,620 | 1,022,620 | 7.55 |
| | | | | <u>2546 - Security Services</u> | | | | |
| 4,265 | 5,623 | 4,700 | | 0300 - Purchased Services | 6,650 | 6,650 | 6,650 | |
| | | | | <u>2552 - Vehicle Operation Services</u> | | | | |
| 1,088,113 | 1,065,867 | 1,278,775 | 32.33 | 0100 - Salaries | 1,507,185 | 1,507,185 | 1,507,185 | 33.85 |
| 776,520 | 754,958 | 854,991 | | 0200 - Associated Payroll Costs | 936,890 | 936,890 | 936,890 | |
| 58,670 | 53,129 | 55,100 | | 0300 - Purchased Services | 64,150 | 64,150 | 64,150 | |
| 213,105 | 194,780 | 294,250 | | 0400 - Supplies and Materials | 430,208 | 430,208 | 430,208 | |
| 33,417 | 42,083 | 47,500 | | 0600 - Other Objects | 65,000 | 65,000 | 65,000 | |
| 2,169,824 | 2,110,817 | 2,530,616 | 32.33 | Total Function 2552: | 3,003,433 | 3,003,433 | 3,003,433 | 33.85 |
| | | | | <u>2572 - Purchasing Services</u> | | | | |
| 17,821 | 18,490 | 18,079 | 0.33 | 0100 - Salaries | 20,524 | 20,524 | 20,524 | 0.33 |
| 12,031 | 12,447 | 12,351 | | 0200 - Associated Payroll Costs | 11,974 | 11,974 | 11,974 | |
| 11,580 | 2,662 | 2,500 | | 0400 - Supplies and Materials | 2,500 | 2,500 | 2,500 | |
| 41,433 | 33,599 | 32,930 | 0.33 | Total Function 2572: | 34,998 | 34,998 | 34,998 | 0.33 |
| | | | | <u>2573 - Warehousing & Distributing Services</u> | | | | |
| 13,967 | 14,076 | 14,516 | 0.38 | 0100 - Salaries | 15,213 | 15,213 | 15,213 | 0.38 |
| 11,737 | 11,748 | 12,288 | | 0200 - Associated Payroll Costs | 11,684 | 11,684 | 11,684 | |
| 25,703 | 25,824 | 26,804 | 0.38 | Total Function 2573: | 26,897 | 26,897 | 26,897 | 0.38 |
| | | | | <u>2574 - Printing/Copying Services</u> | | | | |
| 3,082 | 21,492 | - | | 0300 - Purchased Services | - | - | - | |
| 473 | - | - | | 0400 - Supplies and Materials | - | - | - | |
| 3,554 | 21,492 | - | | Total Function 2574: | - | - | - | |
| | | | | <u>2626 - Grant Writing Services</u> | | | | |
| 4,703 | 43,391 | 12,000 | | 0300 - Purchased Services | 12,000 | 12,000 | 12,000 | |
| | | | | <u>2633 - Public Information Services</u> | | | | |
| - | - | - | | 0100 - Salaries | 104,398 | 104,398 | 104,398 | 1.00 |
| - | - | - | | 0200 - Associated Payroll Costs | 55,767 | 55,767 | 55,767 | |
| 51,152 | 32,306 | 22,100 | | 0300 - Purchased Services | 33,700 | 33,700 | 33,700 | |
| - | 110 | - | | 0400 - Supplies and Materials | 1,000 | 1,000 | 1,000 | |
| - | 85 | - | | 0600 - Other Objects | - | - | - | |
| 51,152 | 32,501 | 22,100 | | Total Function 2633: | 194,865 | 194,865 | 194,865 | 1.00 |
| | | | | <u>2640 - Staff Services</u> | | | | |
| 422,350 | 331,505 | 373,487 | 4.50 | 0100 - Salaries | 374,795 | 374,795 | 374,795 | 4.25 |
| 214,572 | 200,707 | 205,695 | | 0200 - Associated Payroll Costs | 194,418 | 194,418 | 194,418 | |
| 24,185 | 9,589 | 32,000 | | 0300 - Purchased Services | 23,100 | 23,100 | 23,100 | |
| 56,571 | 56,161 | 73,500 | | 0400 - Supplies and Materials | 66,500 | 66,500 | 66,500 | |
| 2,504 | 1,345 | 2,500 | | 0600 - Other Objects | 2,500 | 2,500 | 2,500 | |
| 720,181 | 599,307 | 687,182 | 4.50 | Total Function 2640: | 661,313 | 661,313 | 661,313 | 4.25 |
| | | | | <u>2642 - Recruitment and Placement Services</u> | | | | |
| 2,522 | 6,956 | 11,000 | | 0300 - Purchased Services | 8,000 | 8,000 | 8,000 | |
| 1,086 | 545 | 2,000 | | 0400 - Supplies and Materials | 2,000 | 2,000 | 2,000 | |
| 8,208 | 2,646 | 9,500 | | 0600 - Other Objects | 11,000 | 11,000 | 11,000 | |
| 11,815 | 10,147 | 22,500 | | Total Function 2642: | 21,000 | 21,000 | 21,000 | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 100 - General Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---------------|---|---------------------|---------------------|--------------------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | | 2645 - Health Services - Staff | | | |
| 1,667 | 1,648 | 4,000 | | 0300 - Purchased Services | 2,000 | 2,000 | 2,000 |
| - | - | - | | 0400 - Supplies and Materials | 1,000 | 1,000 | 1,000 |
| 1,667 | 1,648 | 4,000 | | Total Function 2645: | 3,000 | 3,000 | 3,000 |
| | | | | 2660 - Technology Services | | | |
| 118,169 | 120,461 | 124,672 | 2.00 | 0100 - Salaries | 128,180 | 128,180 | 128,180 1.00 |
| 74,758 | 75,272 | 91,685 | | 0200 - Associated Payroll Costs | 66,443 | 66,443 | 66,443 |
| 2,136 | 1,020 | 7,410 | | 0300 - Purchased Services | 13,010 | 13,010 | 13,010 |
| 97,471 | 98,052 | 137,138 | | 0400 - Supplies and Materials | 143,000 | 143,000 | 143,000 |
| 300 | 300 | 300 | | 0600 - Other Objects | - | - | - |
| 292,835 | 295,106 | 361,205 | 2.00 | Total Function 2660: | 350,633 | 350,633 | 350,633 1.00 |
| | | | | 2669 - Telecommunication Services | | | |
| 122,122 | 124,665 | 134,042 | | 0300 - Purchased Services | 130,702 | 130,702 | 130,702 |
| | | | | 2680 - Interpretation and Translation | | | |
| 4,233 | 910 | 6,000 | | 0300 - Purchased Services | 4,000 | 4,000 | 4,000 |
| | | | | 2690 - Other Support Services | | | |
| - | - | - | | 0100 - Salaries | 59,691 | 59,691 | 59,691 0.50 |
| - | - | - | | 0200 - Associated Payroll Costs | 31,847 | 31,847 | 31,847 |
| - | - | - | | 0300 - Purchased Services | 125,000 | 125,000 | 125,000 |
| - | - | - | | Total Function 2690: | 216,538 | 216,538 | 216,538 0.50 |
| | | | | 2700 - Supplemental Retirement Program | | | |
| 51,266 | 35,485 | 48,859 | | 0100 - Salaries | 45,664 | 45,664 | 45,664 |
| 4,458 | 2,750 | 4,153 | | 0200 - Associated Payroll Costs | 12,845 | 12,845 | 12,845 |
| 55,724 | 38,235 | 53,012 | | Total Function 2700: | 58,509 | 58,509 | 58,509 |
| 14,667,640 | 13,930,723 | 15,430,316 | 124.98 | Total Function 2000: | 16,914,897 | 16,914,897 | 16,914,897 129.52 |
| | | | | 3000 - Enterprise and Community Services | | | |
| | | | | 3320 - Community Recreation Services | | | |
| 30,000 | 30,000 | 30,000 | | 0300 - Purchased Services | 30,000 | 30,000 | 30,000 |
| | | | | 3330 - Civic Services | | | |
| 18 | - | 3,004 | 0.06 | 0100 - Salaries | - | - | - |
| 7 | - | 2,191 | | 0200 - Associated Payroll Costs | - | - | - |
| 222 | - | - | | 0300 - Purchased Services | - | - | - |
| - | - | 100 | | 0400 - Supplies and Materials | 100 | 100 | 100 |
| 247 | - | 5,295 | 0.06 | Total Function 3330: | 100 | 100 | 100 |
| 30,247 | 30,000 | 35,295 | 0.06 | Total Function 3000: | 30,100 | 30,100 | 30,100 |
| | | | | 5000 - Other Uses | | | |
| | | | | 5201 - Transfer to General Sub Funds | | | |
| 2,267,276 | 3,792,135 | 2,161,467 | | 0700 - Transfers | 934,480 | 934,480 | 934,480 |
| | | | | 5202 - Transfer to Special Revenues | | | |
| 434,305 | 293,012 | 304,838 | | 0700 - Transfers | 710,281 | 710,281 | 710,281 |
| | | | | 5203 - Transfer to Debt Service | | | |
| 1,246,870 | 1,699,216 | 1,396,507 | | 0700 - Transfers | 90,300 | 90,300 | 90,300 |
| 3,948,452 | 5,784,362 | 3,862,812 | | Total Function 5000: | 1,735,061 | 1,735,061 | 1,735,061 |
| | | | | 6000 - Contingencies | | | |
| | | | | 6110 - Operating Contingency | | | |
| - | - | 300,000 | | 0800 - Other Uses of Funds | 300,000 | 300,000 | 300,000 |
| - | - | 300,000 | | Total Function 6000: | 300,000 | 300,000 | 300,000 |
| | | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 6,068,009 | | 0800 - Other Uses of Funds | 5,119,616 | 5,119,616 | 5,119,616 |
| - | - | 6,068,009 | | Total Function 7000: | 5,119,616 | 5,119,616 | 5,119,616 |
| 38,619,732 | 38,977,544 | 47,185,611 | 371.02 | Total Fund 100: | 47,616,785 | 47,616,785 | 47,616,785 390.88 |

General Fund Requirements - By Object

Jefferson County School District 509J
June 30, 2023

100 - General Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 100 - General Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|---------------|---|---------------------|---------------------|--------------------|---------------|
| \$ | \$ | \$ | FTE | Major Object - Object | \$ | \$ | \$ | FTE |
| | | | | 0100 - Salaries | | | | |
| 10,297,977 | 9,668,066 | 10,124,773 | 162.10 | 0111 - Licensed Salaries | 11,431,597 | 11,431,597 | 11,431,597 | 175.57 |
| 4,689,935 | 4,549,660 | 5,451,935 | 170.72 | 0112 - Classified Salaries | 6,014,036 | 6,014,036 | 6,014,036 | 175.92 |
| 1,904,651 | 1,982,734 | 2,190,478 | 17.85 | 0113 - Administrators | 2,224,865 | 2,224,865 | 2,224,865 | 17.35 |
| 864,331 | 754,461 | 860,120 | 12.00 | 0114 - Managerial - Classified | 1,084,247 | 1,084,247 | 1,084,247 | 14.00 |
| 51,266 | 35,485 | 48,859 | | 0116 - Early Retirement Stipend | 45,664 | 45,664 | 45,664 | |
| 339,769 | 211,594 | 397,728 | | 0121 - Substitute - Licensed Salaries | 404,024 | 404,024 | 404,024 | |
| 275,895 | 193,742 | 267,723 | | 0122 - Substitute - Classified Salaries | 284,774 | 284,774 | 284,774 | |
| 161,597 | 136,293 | 155,284 | | 0130 - Overtime Salary | 155,284 | 155,284 | 155,284 | |
| 351,991 | 300,248 | 389,283 | 7.72 | 0131 - Extended Responsibility Salaries | 465,656 | 465,656 | 465,656 | 8.04 |
| 43,360 | 34,233 | 38,611 | 0.63 | 0132 - Extra Days Salaries | - | - | - | |
| 6,560 | 2,220 | 21,500 | | 0133 - Events Pay | 21,500 | 21,500 | 21,500 | |
| 11,457 | 11,591 | 11,600 | | 0134 - Incentive Pay | 12,887 | 12,887 | 12,887 | |
| 140,521 | 97,667 | 86,375 | | 0140 - Other Stipends | 84,363 | 84,363 | 84,363 | |
| 266,570 | 244,825 | 229,600 | | 0155 - Opt-Out Insurance Incentive | 210,200 | 210,200 | 210,200 | |
| 19,405,880 | 18,222,820 | 20,273,869 | 371.02 | Total Object 0100: | 22,439,097 | 22,439,097 | 22,439,097 | 390.88 |
| | | | | 0200 - Associated Payroll Costs | | | | |
| 1,221,859 | 945,572 | 739,376 | | 0211 - PERS Employer Contribution | 252,267 | 252,267 | 252,267 | |
| 1,008,915 | 970,626 | 1,172,404 | | 0212 - PERS Pick-Up Contribution | 1,288,287 | 1,288,287 | 1,288,287 | |
| 1,065,608 | 1,065,214 | 1,208,301 | | 0213 - PERS UAL Contribution | 2,402,192 | 2,402,192 | 2,402,192 | |
| 2,134,323 | 2,120,510 | 1,784,307 | | 0216 - OPSRP Employer Contribution | 601,718 | 601,718 | 601,718 | |
| 12,807 | (29,310) | - | | 0217 - Prior PERS Costs | - | - | - | |
| 169,608 | 234,567 | 132,597 | | 0218 - PERS Retiree Tier Contribution | 200,569 | 200,569 | 200,569 | |
| 4,639 | 6,010 | - | | 0219 - PERS Retiree OPSRP Contribution | - | - | - | |
| 1,429,003 | 1,343,238 | 1,561,367 | | 0220 - Social Security/Medicare (FICA) | 1,715,212 | 1,715,212 | 1,715,212 | |
| 194,209 | 91,693 | 240,652 | | 0231 - Workers' Comp | 236,079 | 236,079 | 236,079 | |
| 18,689 | 17,633 | 20,569 | | 0232 - Unemployment Compensation | 22,423 | 22,423 | 22,423 | |
| 4,361,493 | 4,417,548 | 5,231,984 | | 0241 - Medical Insurance | 6,088,584 | 6,088,584 | 6,088,584 | |
| 64,550 | 48,676 | 12,000 | | 0248 - 403(B) Employer Match | - | - | - | |
| 46,129 | 44,714 | 70,000 | | 0249 - Tuition Reimbursement | 70,000 | 70,000 | 70,000 | |
| 11,731,833 | 11,276,690 | 12,173,557 | | Total Object 0200: | 12,877,331 | 12,877,331 | 12,877,331 | |
| | | | | 0300 - Purchased Services | | | | |
| 112,378 | 54,583 | 161,550 | | 0311 - Instruction Services | 112,500 | 112,500 | 112,500 | |
| 24,787 | 17,943 | 69,000 | | 0312 - Instructional Program Improvement Services | 69,000 | 69,000 | 69,000 | |
| 82,300 | 83,835 | 85,000 | | 0313 - Student Services | 88,000 | 88,000 | 88,000 | |
| 110,493 | 96,446 | 108,020 | | 0322 - Contract Maint & Repairs | 124,970 | 124,970 | 124,970 | |
| 155,516 | 140,731 | 161,175 | | 0323 - Printing Costs | 157,110 | 157,110 | 157,110 | |
| 23,123 | 18,491 | 19,029 | | 0324 - Rentals | 49,200 | 49,200 | 49,200 | |
| 409,501 | 365,089 | 447,900 | | 0325 - Electricity | 455,900 | 455,900 | 455,900 | |
| 132,108 | 140,279 | 130,150 | | 0326 - Fuel (Building Use) | 179,500 | 179,500 | 179,500 | |
| 75,418 | 115,752 | 86,350 | | 0327 - Water and Sewage | 149,050 | 149,050 | 149,050 | |
| 61,426 | 64,870 | 75,615 | | 0328 - Garbage Service | 93,300 | 93,300 | 93,300 | |
| 30,000 | 30,000 | 30,000 | | 0329 - Other Property Services | 30,000 | 30,000 | 30,000 | |
| 2,658 | 970 | 2,000 | | 0331 - Student Transportation | 2,000 | 2,000 | 2,000 | |
| - | - | (300) | | 0332 - Student Transportation | - | - | - | |
| 2,273 | 2,752 | 8,085 | | 0341 - In-District Travel | 8,135 | 8,135 | 8,135 | |
| 60,872 | 27,944 | 169,285 | | 0342 - Out-of-District Travel | 148,613 | 148,613 | 148,613 | |
| 15,533 | 6,873 | 16,900 | | 0343 - Student Out-of District Travel | 16,900 | 16,900 | 16,900 | |
| 37,423 | 41,906 | 36,432 | | 0351 - Telephone Services | 49,089 | 49,089 | 49,089 | |
| 17,464 | 15,915 | 15,650 | | 0353 - Postage | 18,500 | 18,500 | 18,500 | |
| 17,751 | 19,500 | 20,700 | | 0354 - Advertising | 19,700 | 19,700 | 19,700 | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 100 - General Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Object - Object | \$ | \$ | \$ FTE |
| 94,583 | 94,881 | 109,740 | 0359 - Other Communication Services | 70,300 | 70,300 | 70,300 |
| - | - | 3,000 | 0374 - Other Tuition | 1,500 | 1,500 | 1,500 |
| 41,692 | 34,000 | 37,500 | 0381 - Audit Services | 37,500 | 37,500 | 37,500 |
| 88,340 | 95,000 | 96,000 | 0382 - General Legal Services | 96,000 | 96,000 | 96,000 |
| 11,189 | 11,422 | - | 0385 - Management Consultant Services | - | - | - |
| 4,200 | - | - | 0387 - Statistical Services | - | - | - |
| - | 2,529 | 2,000 | 0388 - Elections Services | 2,000 | 2,000 | 2,000 |
| 377,264 | 480,259 | 404,713 | 0389 - Oth Prof-Technical Svc/Non-Inst | 546,250 | 546,250 | 546,250 |
| 1,988,291 | 1,961,969 | 2,295,494 | Total Object 0300: | 2,525,017 | 2,525,017 | 2,525,017 |
| | | | 0400 - Supplies and Materials | | | |
| 519,620 | 605,315 | 934,476 | 0410 - Consumable Supplies | 1,039,254 | 1,039,254 | 1,039,254 |
| 134,624 | 100,696 | 196,500 | 0411 - Fuel (Vehicles) | 335,000 | 335,000 | 335,000 |
| 12,313 | 15,582 | 30,302 | 0412 - Tires-Tire Reps-Batteries | 32,260 | 32,260 | 32,260 |
| 12,926 | 13,596 | 16,500 | 0417 - Awards/Incentives | 16,100 | 16,100 | 16,100 |
| 44,752 | 47,815 | 53,071 | 0418 - Food | 66,116 | 66,116 | 66,116 |
| 7,388 | 21,005 | 13,088 | 0419 - Uniforms | 9,816 | 9,816 | 9,816 |
| 10,895 | 6,125 | 35,525 | 0420 - Textbooks | 46,475 | 46,475 | 46,475 |
| 13,286 | 10,629 | 22,615 | 0430 - Library Books | 18,169 | 18,169 | 18,169 |
| 1,576 | 927 | 3,185 | 0440 - Periodicals | 2,780 | 2,780 | 2,780 |
| 63,509 | 140,093 | 79,488 | 0460 - Non-Consumable Products | 98,995 | 98,995 | 98,995 |
| 252,506 | 194,344 | 246,055 | 0470 - Software | 264,953 | 264,953 | 264,953 |
| 90,810 | 118,058 | 86,465 | 0480 - Non-Capital Tech Hardware | 115,500 | 115,500 | 115,500 |
| 1,164,206 | 1,274,184 | 1,717,270 | Total Object 0400: | 2,045,418 | 2,045,418 | 2,045,418 |
| | | | 0500 - Capital Outlay | | | |
| 1,050 | 37,408 | - | 0541 - Fixed Asset Equipment | - | - | - |
| | | | 0600 - Other Objects | | | |
| 93 | - | 500 | 0621 - Regular Interest | 500 | 500 | 500 |
| 65,229 | 47,877 | 65,620 | 0640 - Dues & Fees | 71,990 | 71,990 | 71,990 |
| 5,913 | 2,262 | 8,000 | 0641 - Fingerprint Fees to State | 6,000 | 6,000 | 6,000 |
| 63,676 | 85,919 | 98,825 | 0651 - Liability Insurance | 100,000 | 100,000 | 100,000 |
| 3,219 | 3,219 | 3,600 | 0652 - Fidelity Bonds | 3,600 | 3,600 | 3,600 |
| 197,436 | 235,210 | 269,875 | 0653 - Property Insurance | 344,975 | 344,975 | 344,975 |
| 514 | 1,921 | 2,150 | 0670 - Govt Tax-License-Assessment | 2,150 | 2,150 | 2,150 |
| 43,940 | 43,704 | 46,030 | 0691 - Grant Match | 46,030 | 46,030 | 46,030 |
| 380,019 | 420,111 | 494,600 | Total Object 0600: | 575,245 | 575,245 | 575,245 |
| | | | 0700 - Transfers | | | |
| 3,948,452 | 5,784,362 | 3,862,812 | 0710 - Transfer Out | 1,735,061 | 1,735,061 | 1,735,061 |
| | | | 0800 - Other Uses of Funds | | | |
| - | - | 300,000 | 0810 - Planned Reserves | 300,000 | 300,000 | 300,000 |
| - | - | 6,068,009 | 0820 - Reserved for Next Year | 5,119,616 | 5,119,616 | 5,119,616 |
| - | - | 6,368,009 | Total Object 0800: | 5,419,616 | 5,419,616 | 5,419,616 |
| 38,619,732 | 38,977,544 | 47,185,611 | 371.02 | 47,616,785 | 47,616,785 | 47,616,785 |
| | | | Total Fund 100: | 47,616,785 | 47,616,785 | 47,616,785 |
| | | | | | | 390.88 |



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.

509J Online

Grades: K-12

390 SE 10th Street
Madras, OR 97741
Principal: TBA



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 35.63% |
| 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% | 1.62% |
| Hispanic/Latino | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 32.79% |
| Multiracial | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.64% |
| Native Hawaiian/Pacific Islander | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.40% |
| White | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.91% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 0 | 0 | 0 | 0 | 0 | 45 |

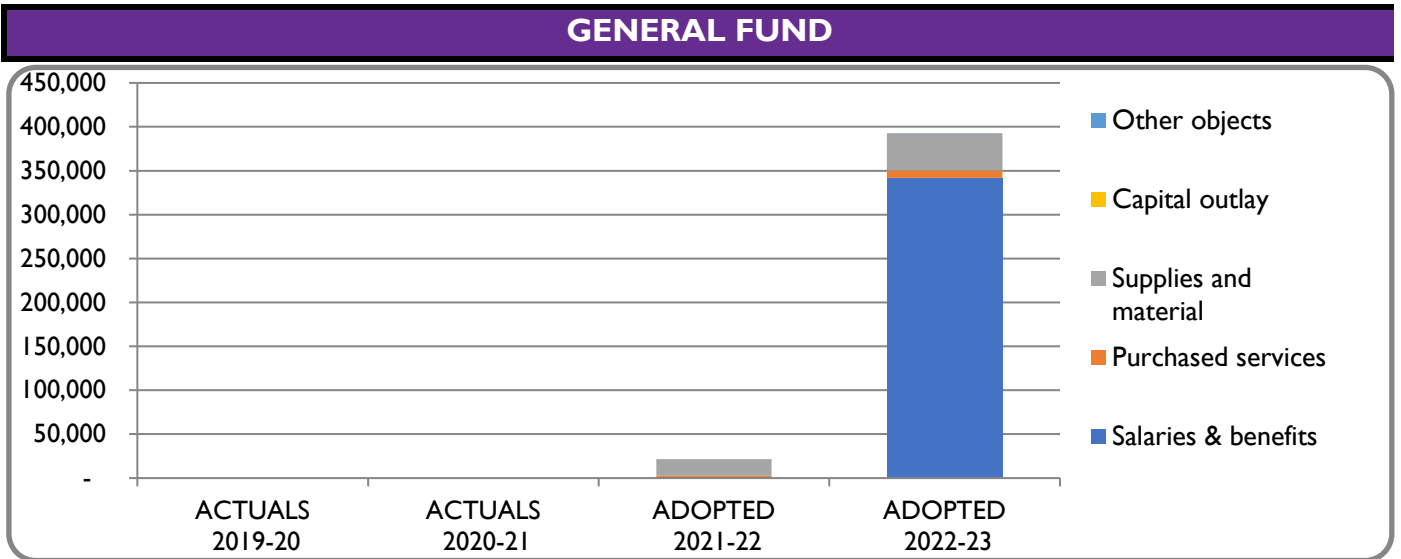
Enrollment History and Projections

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Projected |
|--|---------|---------|---------|---------|---------|---------|----------------------|
| | 0 | 0 | 0 | 0 | 0 | 247 | 219 |

School Performance Measures

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|---------|---------|---------|
| English Language Proficiency | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Mathematics Proficiency | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Graduation History | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

School Spending



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | - | - | - | 341,801 |
| Purchased services | - | - | 2,700 | 8,500 |
| Supplies and material | - | - | 18,640 | 42,139 |
| Capital outlay | - | - | - | - |
| Other objects | - | - | 50 | 100 |
| Total Requirements | - | - | 21,390 | 392,540 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | - | - | - | - |
| Certified | - | - | - | 2.50 |
| Classified | - | - | - | 0.72 |
| Certified - SPED | - | - | - | 0.50 |
| Classified - SPED | - | - | - | - |
| Classified - Custodial | - | - | - | - |
| Certified - Extra Days/Duty | - | - | - | - |
| | - | - | - | 3.72 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

106 - 509J Online

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 106 - 509J Online | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 1000 - Instruction | | | |
| | | | <u>1250 - Special Education Program</u> | | | |
| - | - | - | 0100 - Salaries | 31,146 | 31,146 | 31,146 0.50 |
| - | - | - | 0200 - Associated Payroll Costs | 27,480 | 27,480 | 27,480 |
| - | - | - | Total Function 1250: | 58,626 | 58,626 | 58,626 0.50 |
| | | | <u>1283 - Alternative Education Program</u> | | | |
| - | - | - | 0100 - Salaries | 147,766 | 147,766 | 147,766 2.00 |
| - | - | - | 0200 - Associated Payroll Costs | 60,642 | 60,642 | 60,642 |
| - | - | 2,700 | 0300 - Purchased Services | 7,000 | 7,000 | 7,000 |
| - | - | 17,235 | 0400 - Supplies and Materials | 38,955 | 38,955 | 38,955 |
| - | - | 19,935 | Total Function 1283: | 254,363 | 254,363 | 254,363 2.00 |
| | | | <u>1291 - ESL Instructional Program</u> | | | |
| - | - | - | 0100 - Salaries | 50,887 | 50,887 | 50,887 1.22 |
| - | - | - | 0200 - Associated Payroll Costs | 23,880 | 23,880 | 23,880 |
| - | - | - | Total Function 1291: | 74,767 | 74,767 | 74,767 1.22 |
| - | - | 19,935 | Total Function 1000: | 387,756 | 387,756 | 387,756 3.72 |
| | | | 2000 - Support Services | | | |
| | | | <u>2220 - Educational Media Services</u> | | | |
| - | - | 1,405 | 0400 - Supplies and Materials | 3,184 | 3,184 | 3,184 |
| - | - | 50 | 0600 - Other Objects | 100 | 100 | 100 |
| - | - | 1,455 | Total Function 2220: | 3,284 | 3,284 | 3,284 |
| | | | <u>2410 - Office of The Principal Services</u> | | | |
| - | - | - | 0300 - Purchased Services | 1,500 | 1,500 | 1,500 |
| - | - | 1,455 | Total Function 2000: | 4,784 | 4,784 | 4,784 |
| - | - | 21,390 | Total Center 106: | 392,540 | 392,540 | 392,540 3.72 |

BUFF ELEMENTARY

Grades: K-5

375 SE Buff Street

Madras, OR 97741

Principal: Billie Jo White



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 10.30% | 8.46% | 7.50% | 5.19% | 6.99% | 6.29% |
| Asian | 1.21% | 0.94% | 1.25% | 0.65% | 0.00% | 0.00% |
| Black/African American | 0.91% | 0.31% | 0.31% | 0.65% | 0.35% | 0.00% |
| Hispanic/Latino | 46.36% | 49.84% | 48.44% | 45.78% | 52.45% | 45.80% |
| Multiracial | 1.83% | 1.90% | 2.19% | 2.60% | 3.15% | 4.90% |
| Native Hawaiian/Pacific Islander | 0.00% | 0.31% | 0.63% | 0.32% | 0.35% | 0.00% |
| White | 39.39% | 38.24% | 39.68% | 44.81% | 36.71% | 43.01% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 35 | 30 | 28 | 41 | 38 | 45 |

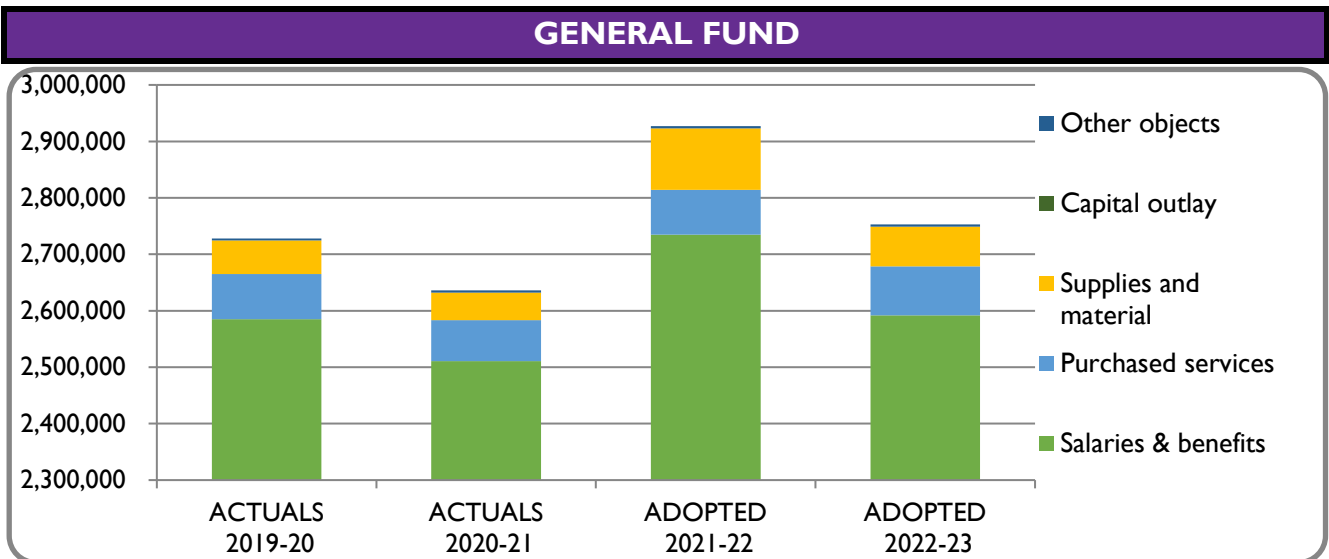
Enrollment History and Projections

| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 329 | 317 | 319 | 308 | 289 | 286 | 272 |

School Performance Measures

| | 2015-16 | 2016-17 | 2017-2018 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|-----------|---------|---------|---------|
| English Language Proficiency | 29.1% | 30.1% | 37.7% | 48.4% | Waived | 40.3% |
| Mathematics Proficiency | 21.4% | 20.1% | 31.1% | 38.2% | Waived | 40.0% |

School Spending



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 2,585,175 | 2,510,587 | 2,734,598 | 2,591,614 |
| Purchased services | 80,066 | 72,646 | 79,300 | 87,200 |
| Supplies and material | 59,090 | 48,787 | 109,035 | 70,284 |
| Capital outlay | - | - | - | - |
| Other objects | 3,620 | 3,869 | 4,225 | 4,000 |
| Total Requirements | 2,727,951 | 2,635,889 | 2,927,158 | 2,753,098 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 1.00 | 1.00 | 1.00 | 1.00 |
| Certified | 17.00 | 14.00 | 15.00 | 14.00 |
| Classified | 7.63 | 6.91 | 6.44 | 6.06 |
| Certified - SPED | 2.00 | 2.00 | 3.00 | 3.00 |
| Classified - SPED | 8.94 | 8.94 | 8.94 | 8.02 |
| Classified - Custodial | 3.00 | 3.00 | 3.00 | 3.00 |
| Certified - Extra Days/Duty | - | - | - | - |
| Total | 39.56 | 35.85 | 37.38 | 35.08 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

108 - Buff Elementary

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 108 - Buff Elementary | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | 1000 - Instruction | | | | |
| | | | | 1111 - Elementary Instruction | | | | |
| 897,675 | 919,397 | 908,319 | 17.56 | 0100 - Salaries | 859,882 | 859,882 | 859,882 | 16.19 |
| 480,492 | 537,799 | 448,006 | | 0200 - Associated Payroll Costs | 489,051 | 489,051 | 489,051 | |
| 25,400 | 13,099 | 14,000 | | 0300 - Purchased Services | 14,000 | 14,000 | 14,000 | |
| 17,540 | 16,160 | 67,430 | | 0400 - Supplies and Materials | 21,400 | 21,400 | 21,400 | |
| 3,025 | 3,125 | 3,200 | | 0600 - Other Objects | 3,200 | 3,200 | 3,200 | |
| 1,424,132 | 1,489,579 | 1,440,955 | 17.56 | Total Function 1111: | 1,387,533 | 1,387,533 | 1,387,533 | 16.19 |
| | | | | 1220 - Life Skills Programs | | | | |
| - | - | 84,299 | 1.00 | 0100 - Salaries | 55,264 | 55,264 | 55,264 | 1.00 |
| - | - | 47,819 | | 0200 - Associated Payroll Costs | 34,383 | 34,383 | 34,383 | |
| - | - | - | | 0400 - Supplies and Materials | 3,650 | 3,650 | 3,650 | |
| - | - | 132,118 | 1.00 | Total Function 1220: | 93,297 | 93,297 | 93,297 | 1.00 |
| | | | | 1229 - Behavioral Program | | | | |
| 183,359 | 154,448 | 219,205 | 7.63 | 0100 - Salaries | 213,655 | 213,655 | 213,655 | 6.70 |
| 88,976 | 87,280 | 113,636 | | 0200 - Associated Payroll Costs | 98,852 | 98,852 | 98,852 | |
| 58 | - | 1,900 | | 0400 - Supplies and Materials | 3,650 | 3,650 | 3,650 | |
| 272,392 | 241,729 | 334,741 | 7.63 | Total Function 1229: | 316,157 | 316,157 | 316,157 | 6.70 |
| | | | | 1250 - Special Education Program | | | | |
| 133,365 | 107,523 | 142,328 | 3.31 | 0100 - Salaries | 113,010 | 113,010 | 113,010 | 3.31 |
| 47,346 | 40,829 | 68,302 | | 0200 - Associated Payroll Costs | 32,452 | 32,452 | 32,452 | |
| 1,304 | 1,360 | 1,800 | | 0400 - Supplies and Materials | 3,700 | 3,700 | 3,700 | |
| 182,015 | 149,712 | 212,430 | 3.31 | Total Function 1250: | 149,162 | 149,162 | 149,162 | 3.31 |
| | | | | 1291 - ESL Instructional Program | | | | |
| 68,413 | 70,916 | 77,340 | 1.88 | 0100 - Salaries | 83,261 | 83,261 | 83,261 | 1.88 |
| 43,935 | 45,619 | 63,515 | | 0200 - Associated Payroll Costs | 61,038 | 61,038 | 61,038 | |
| 172 | 505 | 900 | | 0400 - Supplies and Materials | 900 | 900 | 900 | |
| 112,520 | 117,040 | 141,755 | 1.88 | Total Function 1291: | 145,199 | 145,199 | 145,199 | 1.88 |
| 1,991,060 | 1,998,059 | 2,261,999 | 31.38 | Total Function 1000: | 2,091,348 | 2,091,348 | 2,091,348 | 29.08 |
| | | | | 2000 - Support Services | | | | |
| | | | | 2122 - Counseling Services | | | | |
| 74,766 | - | - | | 0100 - Salaries | - | - | - | |
| 32,847 | 31 | - | | 0200 - Associated Payroll Costs | - | - | - | |
| 184 | 275 | 500 | | 0400 - Supplies and Materials | 500 | 500 | 500 | |
| 107,797 | 306 | 500 | | Total Function 2122: | 500 | 500 | 500 | |
| | | | | 2130 - Health & Nursing Services | | | | |
| 876 | 637 | 1,880 | | 0400 - Supplies and Materials | 3,000 | 3,000 | 3,000 | |
| | | | | 2220 - Educational Media Services | | | | |
| 34,928 | 35,691 | 38,687 | 1.00 | 0100 - Salaries | 35,380 | 35,380 | 35,380 | 1.00 |
| 13,984 | 13,879 | 13,643 | | 0200 - Associated Payroll Costs | 10,144 | 10,144 | 10,144 | |
| 2,501 | 3,568 | 4,475 | | 0400 - Supplies and Materials | 3,984 | 3,984 | 3,984 | |
| - | 149 | 25 | | 0600 - Other Objects | 100 | 100 | 100 | |
| 51,414 | 53,286 | 56,830 | 1.00 | Total Function 2220: | 49,608 | 49,608 | 49,608 | 1.00 |
| | | | | 2240 - Instructional Staff Develop | | | | |
| 978 | 284 | - | | 0100 - Salaries | - | - | - | |
| 173 | 138 | - | | 0200 - Associated Payroll Costs | - | - | - | |
| 1,151 | 422 | - | | Total Function 2240: | - | - | - | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 108 - Buff Elementary | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | <u>2410 - Office of The Principal Services</u> | | | | |
| 149,287 | 154,511 | 160,687 | 2.00 | 0100 - Salaries | 167,396 | 167,396 | 167,396 | 2.00 |
| 82,599 | 86,327 | 78,635 | | 0200 - Associated Payroll Costs | 70,034 | 70,034 | 70,034 | |
| 5,568 | 5,093 | 4,800 | | 0300 - Purchased Services | 4,600 | 4,600 | 4,600 | |
| 10,896 | 3,800 | 5,650 | | 0400 - Supplies and Materials | 5,600 | 5,600 | 5,600 | |
| 595 | 595 | 1,000 | | 0600 - Other Objects | 700 | 700 | 700 | |
| 248,945 | 250,326 | 250,772 | 2.00 | Total Function 2410: | 248,330 | 248,330 | 248,330 | 2.00 |
| | | | | <u>2542 - Buildings Services</u> | | | | |
| 148,845 | 145,980 | 155,362 | 3.00 | 0100 - Salaries | 160,686 | 160,686 | 160,686 | 3.00 |
| 103,208 | 109,931 | 114,815 | | 0200 - Associated Payroll Costs | 107,126 | 107,126 | 107,126 | |
| 48,115 | 50,421 | 57,100 | | 0300 - Purchased Services | 65,850 | 65,850 | 65,850 | |
| 15,167 | 14,274 | 13,900 | | 0400 - Supplies and Materials | 13,900 | 13,900 | 13,900 | |
| 315,335 | 320,607 | 341,177 | 3.00 | Total Function 2542: | 347,562 | 347,562 | 347,562 | 3.00 |
| | | | | <u>2543 - Grounds Services</u> | | | | |
| - | 727 | 500 | | 0300 - Purchased Services | 500 | 500 | 500 | |
| 1,242 | 1,086 | 2,500 | | 0400 - Supplies and Materials | 2,500 | 2,500 | 2,500 | |
| 1,242 | 1,813 | 3,000 | | Total Function 2543: | 3,000 | 3,000 | 3,000 | |
| | | | | <u>2544 - Maintenance Services</u> | | | | |
| 608 | 2,843 | 1,500 | | 0300 - Purchased Services | 1,500 | 1,500 | 1,500 | |
| 9,149 | 7,122 | 8,100 | | 0400 - Supplies and Materials | 7,500 | 7,500 | 7,500 | |
| 9,757 | 9,966 | 9,600 | | Total Function 2544: | 9,000 | 9,000 | 9,000 | |
| | | | | <u>2546 - Security Services</u> | | | | |
| 359 | 462 | 400 | | 0300 - Purchased Services | 550 | 550 | 550 | |
| | | | | <u>2552 - Vehicle Operation Services</u> | | | | |
| 16 | - | 1,000 | | 0300 - Purchased Services | 200 | 200 | 200 | |
| 736,892 | 637,825 | 665,159 | 6.00 | Total Function 2000: | 661,750 | 661,750 | 661,750 | 6.00 |
| 2,727,952 | 2,635,884 | 2,927,158 | 37.38 | Total Center 108: | 2,753,098 | 2,753,098 | 2,753,098 | 35.08 |

BIG MUDDY SCHOOL

Grades: K-8

PO Box 220

Antelope, OR 97001

Principal: Melinda Boyle



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 0.00% | 0.00% | 6.67% | 6.67% | 0.00% | 0.00% |
| Asian | 9.09% | 4.76% | 0.00% | 0.00% | 0.00% | 0.00% |
| Black/African American | 4.55% | 4.76% | 6.67% | 6.67% | 10.00% | 11.76% |
| Hispanic/Latino | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Multiracial | 4.55% | 4.76% | 6.67% | 6.67% | 0.00% | 0.00% |
| Native Hawaiian/Pacific Islander | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| White | 81.81% | 85.72% | 79.99% | 79.99% | 90.00% | 88.24% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 1 | 1 | 1 | - | 1 | 3 |

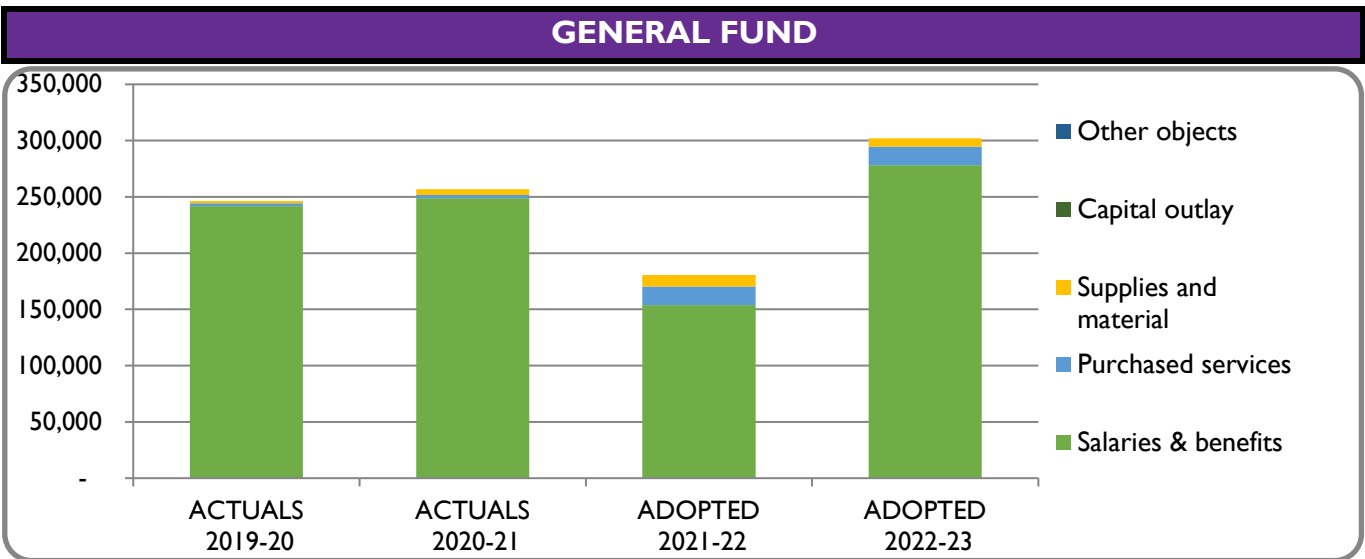
Enrollment History and Projections

| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 22 | 21 | 15 | 15 | 10 | 17 | 17 |

School Performance Measures

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|---------|---------|---------|---------|
| English Language Proficiency | N/A | 91.6% | 84.7% | 100.0% | Waived | 66.7% |
| Mathematics Proficiency | 66.6% | 83.3% | 92.3% | 100.0% | Waived | 33.3% |

School Spending



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 241,676 | 248,922 | 153,917 | 278,142 |
| Purchased services | 2,702 | 2,868 | 16,425 | 16,425 |
| Supplies and material | 1,965 | 4,919 | 10,283 | 7,472 |
| Capital outlay | - | - | - | - |
| Other objects | - | - | - | - |
| Total Requirements | 246,343 | 256,709 | 180,625 | 302,039 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | - | - | - | - |
| Certified | 2.00 | 2.00 | 1.00 | 2.00 |
| Classified | - | - | 0.72 | 0.72 |
| Certified - SPED | - | - | - | - |
| Classified - SPED | - | - | - | - |
| Classified - Custodial | - | - | - | - |
| Certified - Extra Days/Duty | - | - | - | - |
| | 2.00 | 2.00 | 1.72 | 2.72 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

112 - Big Muddy School

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 112 - Big Muddy School | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|--|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| 150,003 | 153,884 | 100,394 1.72 | 0100 - Salaries | 185,482 | 185,482 | 185,482 2.72 |
| 91,674 | 94,470 | 53,523 | 0200 - Associated Payroll Costs | 92,660 | 92,660 | 92,660 |
| 618 | 784 | 1,575 | 0300 - Purchased Services | 1,575 | 1,575 | 1,575 |
| 1,602 | 4,568 | 6,525 | 0400 - Supplies and Materials | 6,525 | 6,525 | 6,525 |
| 243,897 | 253,707 | 162,017 1.72 | Total Function 1111: | 286,242 | 286,242 | 286,242 2.72 |
| | | | 1121 - Middle/Junior High Programs | | | |
| - | - | 2,968 | 0400 - Supplies and Materials | - | - | - |
| 243,897 | 253,707 | 164,985 1.72 | Total Function 1000: | 286,242 | 286,242 | 286,242 2.72 |
| | | | 2000 - Support Services | | | |
| | | | 2130 - Health & Nursing Services | | | |
| 159 | 240 | 175 | 0400 - Supplies and Materials | 250 | 250 | 250 |
| | | | 2220 - Educational Media Services | | | |
| 88 | 52 | 165 | 0400 - Supplies and Materials | 247 | 247 | 247 |
| | | | 2410 - Office of The Principal Services | | | |
| - | - | 50 | 0300 - Purchased Services | 50 | 50 | 50 |
| 116 | 59 | 350 | 0400 - Supplies and Materials | 350 | 350 | 350 |
| 116 | 59 | 400 | Total Function 2410: | 400 | 400 | 400 |
| | | | 2542 - Buildings Services | | | |
| - | 524 | - | 0100 - Salaries | - | - | - |
| - | 43 | - | 0200 - Associated Payroll Costs | - | - | - |
| - | 567 | - | Total Function 2542: | - | - | - |
| | | | 2544 - Maintenance Services | | | |
| 39 | - | 500 | 0300 - Purchased Services | 500 | 500 | 500 |
| - | - | 100 | 0400 - Supplies and Materials | 100 | 100 | 100 |
| 39 | - | 600 | Total Function 2544: | 600 | 600 | 600 |
| | | | 2552 - Vehicle Operation Services | | | |
| - | - | 500 | 0300 - Purchased Services | 500 | 500 | 500 |
| | | | 2669 - Telecommunication Services | | | |
| 2,045 | 2,084 | 13,800 | 0300 - Purchased Services | 13,800 | 13,800 | 13,800 |
| 2,447 | 3,001 | 15,640 | Total Function 2000: | 15,797 | 15,797 | 15,797 |
| 246,343 | 256,708 | 180,625 1.72 | Total Center 112: | 302,039 | 302,039 | 302,039 2.72 |

MADRAS ELEMENTARY

Grades: K-5

215 SE 10th Street

Madras, OR 97741

Principal: Chris Wyland



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 9.07% | 9.84% | 11.03% | 9.63% | 9.85% | 5.64% |
| Asian | 0.49% | 0.23% | 0.48% | 0.49% | 0.30% | 0.31% |
| Black/African American | 0.25% | 0.00% | 0.48% | 0.74% | 0.30% | 0.00% |
| Hispanic/Latino | 39.95% | 40.05% | 39.81% | 40.49% | 45.37% | 47.96% |
| Multiracial | 3.19% | 3.98% | 3.84% | 2.96% | 3.58% | 4.70% |
| Native Hawaiian/Pacific Islander | 0.00% | 0.00% | 0.00% | 0.49% | 0.00% | 0.00% |
| White | 47.05% | 45.90% | 44.36% | 45.20% | 40.60% | 41.39% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-2021 | 2021-22 |
|--------------------|---------|---------|---------|---------|-----------|---------|
| Enrollment History | 54 | 57 | 55 | 56 | 53 | 55 |

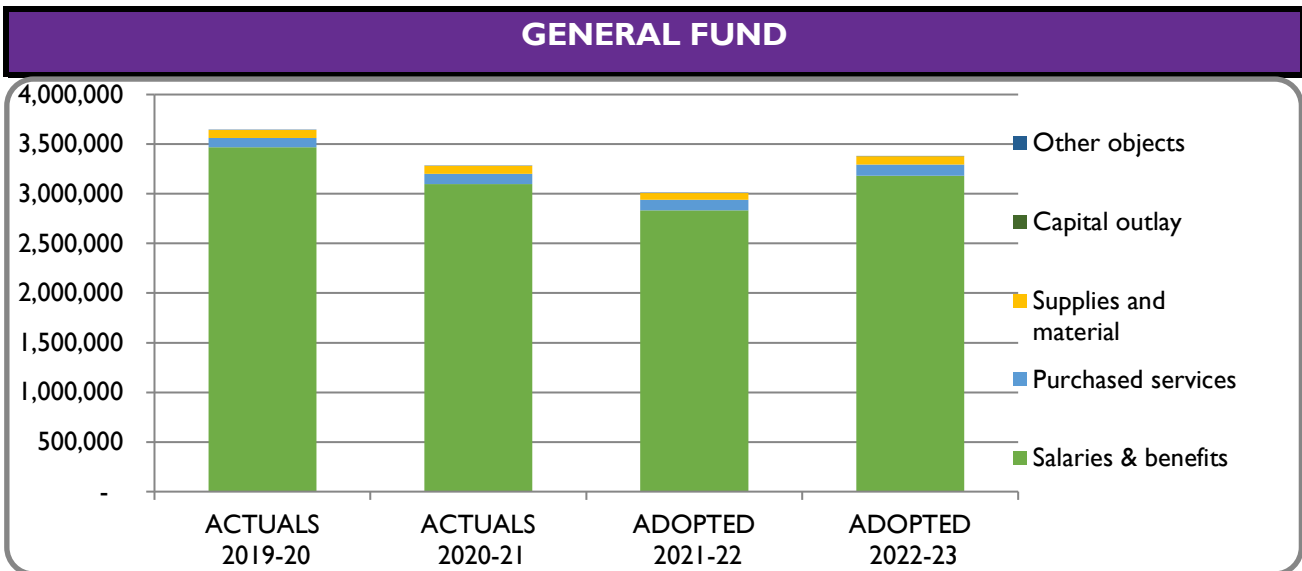
Enrollment History and Projections

| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 426 | 417 | 405 | 329 | 335 | 319 | 318 |

School Performance Measures

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|---------|---------|---------|---------|
| English Language Proficiency | N/A | 30.6% | 39.4% | 34.2% | Waived | 21.9% |
| Mathematics Proficiency | N/A | 26.2% | 32.5% | 36.6% | Waived | 16.6% |

School Spending



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 3,467,366 | 3,097,269 | 2,834,737 | 3,180,683 |
| Purchased services | 94,559 | 103,430 | 103,914 | 112,714 |
| Supplies and material | 79,508 | 81,784 | 67,799 | 85,042 |
| Capital outlay | - | - | - | - |
| Other objects | 3,804 | 4,104 | 4,000 | 4,300 |
| Total Requirements | 3,645,237 | 3,286,587 | 3,010,450 | 3,382,739 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 1.00 | 1.00 | 1.00 | 1.00 |
| Certified | 21.75 | 15.50 | 15.00 | 17.00 |
| Classified | 8.06 | 6.88 | 6.50 | 6.50 |
| Certified - SPED | 3.00 | 3.00 | 2.00 | 3.00 |
| Classified - SPED | 9.19 | 9.19 | 9.19 | 8.83 |
| Classified - Custodial | 3.00 | 3.00 | 3.00 | 3.00 |
| Certified - Extra Days/Duty | - | - | - | - |
| Total | 46.00 | 38.57 | 36.69 | 39.33 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

I 13 - Madras Elementary

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | I 13 - Madras Elementary | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|--|--|---------------------|---------------------|------------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | I 000 - Instruction | | | | |
| | | | <u>I 111 - Elementary Instruction</u> | | | | |
| 1,200,894 | 1,035,033 | 955,084 17.13 | 0100 - Salaries | | 1,042,375 | 1,042,375 | 1,042,375 18.13 |
| 709,126 | 636,652 | 495,319 | 0200 - Associated Payroll Costs | | 609,061 | 609,061 | 609,061 |
| 13,020 | 9,442 | 13,600 | 0300 - Purchased Services | | 13,600 | 13,600 | 13,600 |
| 19,234 | 21,358 | 12,750 | 0400 - Supplies and Materials | | 16,750 | 16,750 | 16,750 |
| 3,025 | 3,125 | 3,200 | 0600 - Other Objects | | 3,200 | 3,200 | 3,200 |
| 1,945,299 | 1,705,610 | 1,479,953 17.13 | Total Function I 111: | | 1,684,986 | 1,684,986 | 1,684,986 18.13 |
| | | | <u>I 121 - Middle/Junior High Programs</u> | | | | |
| - | - | 874 | 0400 - Supplies and Materials | | - | - | - |
| | | | <u>I 220 - Life Skills Programs</u> | | | | |
| 331,294 | 324,285 | 281,373 8.75 | 0100 - Salaries | | 275,344 | 275,344 | 275,344 8.39 |
| 210,166 | 220,931 | 190,182 | 0200 - Associated Payroll Costs | | 172,757 | 172,757 | 172,757 |
| 1,427 | 233 | 1,700 | 0400 - Supplies and Materials | | 3,650 | 3,650 | 3,650 |
| 542,887 | 545,448 | 473,255 8.75 | Total Function I 220: | | 451,751 | 451,751 | 451,751 8.39 |
| | | | <u>I 229 - Behavioral Program</u> | | | | |
| - | - | - | 0100 - Salaries | | 48,347 | 48,347 | 48,347 1.00 |
| - | - | - | 0200 - Associated Payroll Costs | | 32,437 | 32,437 | 32,437 |
| - | - | - | 0400 - Supplies and Materials | | 3,650 | 3,650 | 3,650 |
| - | - | - | Total Function I 229: | | 84,434 | 84,434 | 84,434 1.00 |
| | | | <u>I 250 - Special Education Program</u> | | | | |
| 72,823 | 74,302 | 81,385 2.44 | 0100 - Salaries | | 84,213 | 84,213 | 84,213 2.44 |
| 37,338 | 44,257 | 46,827 | 0200 - Associated Payroll Costs | | 42,757 | 42,757 | 42,757 |
| 1,249 | 146 | 1,500 | 0400 - Supplies and Materials | | 3,400 | 3,400 | 3,400 |
| 111,410 | 118,705 | 129,712 2.44 | Total Function I 250: | | 130,370 | 130,370 | 130,370 2.44 |
| | | | <u>I 291 - ESL Instructional Program</u> | | | | |
| 101,534 | 103,643 | 107,592 1.88 | 0100 - Salaries | | 176,114 | 176,114 | 176,114 2.88 |
| 74,751 | 76,805 | 76,708 | 0200 - Associated Payroll Costs | | 108,640 | 108,640 | 108,640 |
| 245 | 89 | 850 | 0400 - Supplies and Materials | | 850 | 850 | 850 |
| 176,530 | 180,537 | 185,150 1.88 | Total Function I 291: | | 285,604 | 285,604 | 285,604 2.88 |
| 2,776,126 | 2,550,301 | 2,268,944 30.19 | Total Function I 000: | | 2,637,145 | 2,637,145 | 2,637,145 32.83 |
| | | | 2000 - Support Services | | | | |
| | | | <u>2122 - Counseling Services</u> | | | | |
| 64,318 | - | - | 0100 - Salaries | | - | - | - |
| 39,821 | 32 | - | 0200 - Associated Payroll Costs | | - | - | - |
| 297 | 144 | 250 | 0400 - Supplies and Materials | | 250 | 250 | 250 |
| 104,436 | 176 | 250 | Total Function 2122: | | 250 | 250 | 250 |
| | | | <u>2130 - Health & Nursing Services</u> | | | | |
| 1,154 | 520 | 2,280 | 0400 - Supplies and Materials | | 3,000 | 3,000 | 3,000 |
| | | | <u>2211 - Improvement of Instruction Services</u> | | | | |
| 18,955 | 18,290 | - | 0100 - Salaries | | - | - | - |
| 7,243 | 11,070 | - | 0200 - Associated Payroll Costs | | - | - | - |
| 26,198 | 29,360 | - | Total Function 2211: | | - | - | - |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 113 - Madras Elementary | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | <u>2220 - Educational Media Services</u> | | | | |
| 34,183 | 34,387 | 37,505 | 1.00 | 0100 - Salaries | 38,662 | 38,662 | 38,662 | 1.00 |
| 28,740 | 29,621 | 31,402 | | 0200 - Associated Payroll Costs | 30,048 | 30,048 | 30,048 | |
| 3,550 | 2,912 | 5,000 | | 0400 - Supplies and Materials | 4,676 | 4,676 | 4,676 | |
| 65 | 30 | 100 | | 0600 - Other Objects | 100 | 100 | 100 | |
| 66,538 | 66,950 | 74,007 | 1.00 | Total Function 2220: | 73,486 | 73,486 | 73,486 | 1.00 |
| | | | | <u>2240 - Instructional Staff Develop</u> | | | | |
| 8,523 | 1,500 | 8,500 | | 0100 - Salaries | - | - | - | |
| 2,813 | 544 | 2,572 | | 0200 - Associated Payroll Costs | - | - | - | |
| 1,118 | 4,000 | 4,314 | | 0300 - Purchased Services | 5,314 | 5,314 | 5,314 | |
| 12,453 | 6,044 | 15,386 | | Total Function 2240: | 5,314 | 5,314 | 5,314 | |
| | | | | <u>2410 - Office of The Principal Services</u> | | | | |
| 198,490 | 163,460 | 168,158 | 2.50 | 0100 - Salaries | 175,099 | 175,099 | 175,099 | 2.50 |
| 115,912 | 111,246 | 110,716 | | 0200 - Associated Payroll Costs | 103,980 | 103,980 | 103,980 | |
| 7,096 | 4,785 | 5,500 | | 0300 - Purchased Services | 5,750 | 5,750 | 5,750 | |
| 13,787 | 19,280 | 10,995 | | 0400 - Supplies and Materials | 12,216 | 12,216 | 12,216 | |
| 714 | 949 | 700 | | 0600 - Other Objects | 1,000 | 1,000 | 1,000 | |
| 335,999 | 299,719 | 296,069 | 2.50 | Total Function 2410: | 298,045 | 298,045 | 298,045 | 2.50 |
| | | | | <u>2542 - Buildings Services</u> | | | | |
| 126,188 | 132,278 | 148,883 | 3.00 | 0100 - Salaries | 155,703 | 155,703 | 155,703 | 3.00 |
| 84,230 | 78,934 | 92,531 | | 0200 - Associated Payroll Costs | 85,146 | 85,146 | 85,146 | |
| 69,557 | 72,482 | 76,100 | | 0300 - Purchased Services | 83,500 | 83,500 | 83,500 | |
| 14,545 | 13,433 | 14,500 | | 0400 - Supplies and Materials | 16,500 | 16,500 | 16,500 | |
| 294,520 | 297,128 | 332,014 | 3.00 | Total Function 2542: | 340,849 | 340,849 | 340,849 | 3.00 |
| | | | | <u>2543 - Grounds Services</u> | | | | |
| - | 311 | 500 | | 0300 - Purchased Services | 500 | 500 | 500 | |
| 1,350 | 2,180 | 2,500 | | 0400 - Supplies and Materials | 2,500 | 2,500 | 2,500 | |
| 1,350 | 2,492 | 3,000 | | Total Function 2543: | 3,000 | 3,000 | 3,000 | |
| | | | | <u>2544 - Maintenance Services</u> | | | | |
| 2,463 | 11,948 | 2,500 | | 0300 - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 22,670 | 21,490 | 14,500 | | 0400 - Supplies and Materials | 17,500 | 17,500 | 17,500 | |
| 25,133 | 33,438 | 17,000 | | Total Function 2544: | 20,000 | 20,000 | 20,000 | |
| | | | | <u>2546 - Security Services</u> | | | | |
| 359 | 462 | 400 | | 0300 - Purchased Services | 550 | 550 | 550 | |
| | | | | <u>2552 - Vehicle Operation Services</u> | | | | |
| 946 | - | 1,000 | | 0300 - Purchased Services | 1,000 | 1,000 | 1,000 | |
| 869,086 | 736,288 | 741,406 | 6.50 | Total Function 2000: | 745,494 | 745,494 | 745,494 | 6.50 |
| | | | | 3000 - Enterprise and Community Services | | | | |
| | | | | <u>3330 - Civic Services</u> | | | | |
| 18 | - | - | | 0100 - Salaries | - | - | - | |
| 7 | - | - | | 0200 - Associated Payroll Costs | - | - | - | |
| - | - | 100 | | 0400 - Supplies and Materials | 100 | 100 | 100 | |
| 25 | - | 100 | | Total Function 3330: | 100 | 100 | 100 | |
| 25 | - | 100 | | Total Function 3000: | 100 | 100 | 100 | |
| 3,645,237 | 3,286,589 | 3,010,450 | 36.69 | Total Center 113: | 3,382,739 | 3,382,739 | 3,382,739 | 39.33 |

METOLIUS ELEMENTARY

Grades: K-5

420 Butte Avenue

Metolius, OR 97741

Principal: Adam Dietrich



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 6.23% | 4.56% | 5.35% | 10.42% | 9.16% | 10.63% |
| Asian | 0.62% | 0.65% | 0.67% | 0.35% | 0.38% | 0.79% |
| Black/African American | 0.31% | 0.33% | 0.33% | 0.35% | 0.76% | 0.39% |
| Hispanic/Latino | 49.84% | 46.91% | 46.15% | 44.79% | 50.00% | 44.88% |
| Multiracial | 1.87% | 2.61% | 4.01% | 3.47% | 2.67% | 1.97% |
| Native Hawaiian/Pacific Islander | 0.31% | 0.33% | 0.00% | 0.00% | 0.00% | 0.00% |
| White | 40.82% | 44.61% | 43.49% | 40.62% | 37.03% | 41.34% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 27 | 35 | 42 | 56 | 40 | 38 |

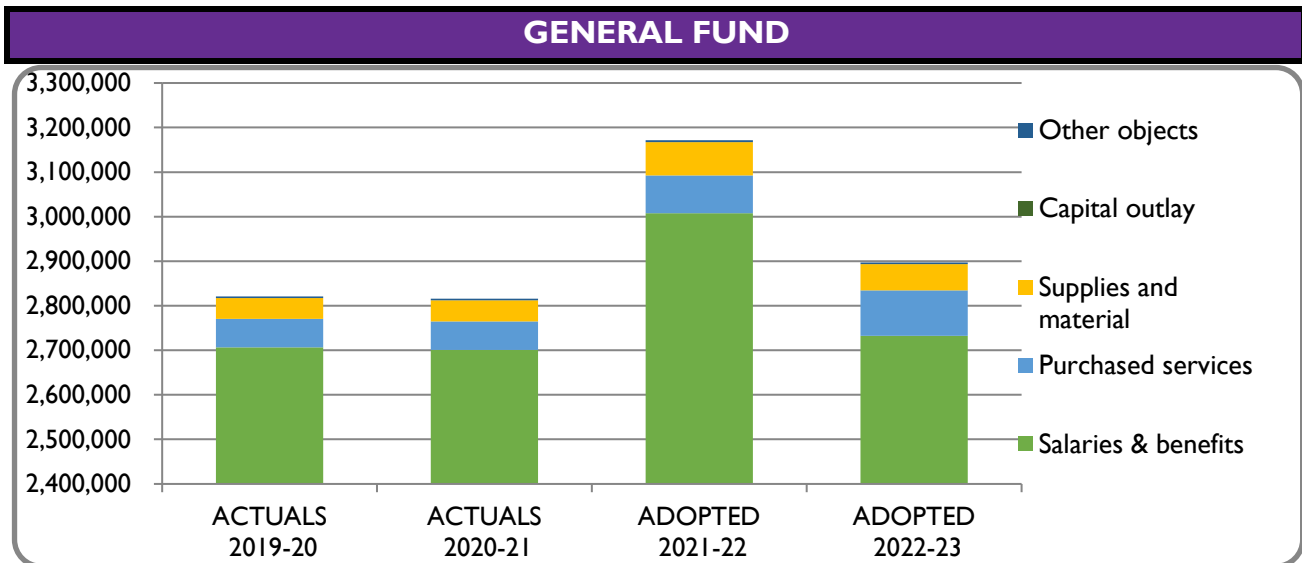
Enrollment History and Projections

| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2023-23 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 320 | 308 | 299 | 288 | 265 | 254 | 236 |

School Performance Measures

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|---------|---------|---------|---------|
| English Language Proficiency | 43.4% | 35.0% | 44.4% | 42.4% | Waived | 37.2% |
| Mathematics Proficiency | 29.6% | 26.9% | 33.3% | 39.8% | Waived | 33.6% |

School Spending



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 2,706,879 | 2,700,722 | 3,007,737 | 2,732,821 |
| Purchased services | 63,589 | 63,817 | 84,623 | 101,473 |
| Supplies and material | 46,587 | 47,376 | 74,961 | 58,836 |
| Capital outlay | - | - | - | - |
| Other objects | 3,655 | 3,785 | 4,000 | 4,050 |
| Total Requirements | 2,820,710 | 2,815,700 | 3,171,321 | 2,897,180 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 1.00 | 1.00 | 2.00 | 1.00 |
| Certified | 15.00 | 14.00 | 14.00 | 14.00 |
| Classified | 7.94 | 6.94 | 5.94 | 5.94 |
| Certified - SPED | 2.00 | 2.00 | 2.00 | 2.00 |
| Classified - SPED | 4.56 | 5.44 | 5.44 | 4.44 |
| Classified - Custodial | 2.00 | 2.00 | 2.00 | 1.63 |
| Certified - Extra Days | - | - | - | - |
| Total | 32.50 | 31.38 | 31.38 | 29.00 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

117 - Metolius Elementary

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 117 - Metolius Elementary | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | 1000 - Instruction | | | | |
| | | | | 1111 - Elementary Instruction | | | | |
| 995,761 | 1,002,288 | 1,045,432 | 16.06 | 0100 - Salaries | 1,049,612 | 1,049,612 | 1,049,612 | 16.06 |
| 594,947 | 592,532 | 587,948 | | 0200 - Associated Payroll Costs | 559,822 | 559,822 | 559,822 | |
| 11,312 | 10,756 | 12,000 | | 0300 - Purchased Services | 12,000 | 12,000 | 12,000 | |
| 14,313 | 14,018 | 39,431 | | 0400 - Supplies and Materials | 15,842 | 15,842 | 15,842 | |
| 3,025 | 3,125 | 3,200 | | 0600 - Other Objects | 3,200 | 3,200 | 3,200 | |
| 1,619,357 | 1,622,719 | 1,688,011 | 16.06 | Total Function 1111: | 1,640,476 | 1,640,476 | 1,640,476 | 16.06 |
| | | | | 1220 - Life Skills Programs | | | | |
| 136,918 | 163,798 | 195,292 | 5.50 | 0100 - Salaries | 181,490 | 181,490 | 181,490 | 4.50 |
| 95,735 | 115,533 | 141,389 | | 0200 - Associated Payroll Costs | 117,196 | 117,196 | 117,196 | |
| 3,359 | 569 | 800 | | 0400 - Supplies and Materials | 3,650 | 3,650 | 3,650 | |
| 236,012 | 279,899 | 337,481 | 5.50 | Total Function 1220: | 302,336 | 302,336 | 302,336 | 4.50 |
| | | | | 1250 - Special Education Program | | | | |
| 87,082 | 87,661 | 96,059 | 1.94 | 0100 - Salaries | 102,997 | 102,997 | 102,997 | 1.94 |
| 63,661 | 66,085 | 70,102 | | 0200 - Associated Payroll Costs | 66,560 | 66,560 | 66,560 | |
| 1,098 | 553 | 750 | | 0400 - Supplies and Materials | 3,400 | 3,400 | 3,400 | |
| 151,841 | 154,300 | 166,911 | 1.94 | Total Function 1250: | 172,957 | 172,957 | 172,957 | 1.94 |
| | | | | 1291 - ESL Instructional Program | | | | |
| 96,565 | 112,075 | 107,592 | 1.88 | 0100 - Salaries | 111,909 | 111,909 | 111,909 | 1.88 |
| 67,657 | 75,236 | 74,164 | | 0200 - Associated Payroll Costs | 69,097 | 69,097 | 69,097 | |
| 135 | - | 700 | | 0400 - Supplies and Materials | 700 | 700 | 700 | |
| 164,356 | 187,312 | 182,456 | 1.88 | Total Function 1291: | 181,706 | 181,706 | 181,706 | 1.88 |
| 2,171,567 | 2,244,230 | 2,374,859 | 25.38 | Total Function 1000: | 2,297,475 | 2,297,475 | 2,297,475 | 24.38 |
| | | | | 2000 - Support Services | | | | |
| | | | | 2122 - Counseling Services | | | | |
| 56,439 | - | - | | 0100 - Salaries | - | - | - | |
| 36,999 | 33 | - | | 0200 - Associated Payroll Costs | - | - | - | |
| 227 | - | - | | 0300 - Purchased Services | - | - | - | |
| 259 | 298 | 300 | | 0400 - Supplies and Materials | 300 | 300 | 300 | |
| 93,923 | 331 | 300 | | Total Function 2122: | 300 | 300 | 300 | |
| | | | | 2130 - Health & Nursing Services | | | | |
| 993 | 361 | 1,630 | | 0400 - Supplies and Materials | 3,000 | 3,000 | 3,000 | |
| | | | | 2220 - Educational Media Services | | | | |
| 36,070 | 36,702 | 37,015 | 1.00 | 0100 - Salaries | 38,271 | 38,271 | 38,271 | 1.00 |
| 31,785 | 32,675 | 32,283 | | 0200 - Associated Payroll Costs | 30,687 | 30,687 | 30,687 | |
| 2,959 | 2,409 | 3,850 | | 0400 - Supplies and Materials | 3,436 | 3,436 | 3,436 | |
| 35 | 65 | 50 | | 0600 - Other Objects | 100 | 100 | 100 | |
| 70,849 | 71,851 | 73,198 | 1.00 | Total Function 2220: | 72,494 | 72,494 | 72,494 | 1.00 |
| | | | | 2240 - Instructional Staff Develop | | | | |
| 752 | 379 | - | | 0100 - Salaries | - | - | - | |
| 62 | 31 | - | | 0200 - Associated Payroll Costs | - | - | - | |
| - | - | 6,823 | | 0300 - Purchased Services | 6,823 | 6,823 | 6,823 | |
| 814 | 410 | 6,823 | | Total Function 2240: | 6,823 | 6,823 | 6,823 | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | I 17 - Metolius Elementary | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|---|---------------------|---------------------|------------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | <u>2410 - Office of The Principal Services</u> | | | |
| 150,788 | 152,716 | 274,201 3.00 | 0100 - Salaries | 164,130 | 164,130 | 164,130 2.00 |
| 94,687 | 99,792 | 164,599 | 0200 - Associated Payroll Costs | 92,860 | 92,860 | 92,860 |
| 4,454 | 3,754 | 4,400 | 0300 - Purchased Services | 4,600 | 4,600 | 4,600 |
| 4,895 | 7,977 | 6,200 | 0400 - Supplies and Materials | 7,208 | 7,208 | 7,208 |
| 595 | 595 | 750 | 0600 - Other Objects | 750 | 750 | 750 |
| 255,419 | 264,835 | 450,150 3.00 | Total Function 2410: | 269,548 | 269,548 | 269,548 2.00 |
| | | | <u>2542 - Buildings Services</u> | | | |
| 92,671 | 94,692 | 105,547 2.00 | 0100 - Salaries | 89,810 | 89,810 | 89,810 1.63 |
| 68,296 | 68,491 | 76,114 | 0200 - Associated Payroll Costs | 58,380 | 58,380 | 58,380 |
| 42,059 | 42,593 | 55,500 | 0300 - Purchased Services | 72,000 | 72,000 | 72,000 |
| 11,945 | 11,692 | 12,300 | 0400 - Supplies and Materials | 12,300 | 12,300 | 12,300 |
| 214,971 | 217,468 | 249,461 2.00 | Total Function 2542: | 232,490 | 232,490 | 232,490 1.63 |
| | | | <u>2543 - Grounds Services</u> | | | |
| 2,285 | 2,492 | 2,500 | 0300 - Purchased Services | 2,500 | 2,500 | 2,500 |
| 1,307 | 624 | 2,500 | 0400 - Supplies and Materials | 2,500 | 2,500 | 2,500 |
| 3,592 | 3,116 | 5,000 | Total Function 2543: | 5,000 | 5,000 | 5,000 |
| | | | <u>2544 - Maintenance Services</u> | | | |
| 2,891 | 3,720 | 2,500 | 0300 - Purchased Services | 2,500 | 2,500 | 2,500 |
| 5,322 | 8,873 | 6,500 | 0400 - Supplies and Materials | 6,500 | 6,500 | 6,500 |
| 8,213 | 12,592 | 9,000 | Total Function 2544: | 9,000 | 9,000 | 9,000 |
| | | | <u>2546 - Security Services</u> | | | |
| 359 | 462 | 400 | 0300 - Purchased Services | 550 | 550 | 550 |
| | | | <u>2552 - Vehicle Operation Services</u> | | | |
| - | 38 | 500 | 0300 - Purchased Services | 500 | 500 | 500 |
| 649,133 | 571,464 | 796,462 6.00 | Total Function 2000: | 599,705 | 599,705 | 599,705 4.63 |
| 2,820,700 | 2,815,693 | 3,171,321 31.38 | Total Center I 17: | 2,897,180 | 2,897,180 | 2,897,180 29.00 |

WARM SPRINGS K-8 ACADEMY

Grades: K-8

50 Chukar Road

Warm Springs, OR 97761

Principal: Lonnie Henderson



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 90.36% | 89.61% | 88.79% | 88.28% | 88.70% | 86.84% |
| 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 | 6.02% | 6.93% | 6.23% | 7.26% | 6.68% | 8.64% |
| Multiracial | 2.11% | 2.26% | 3.74% | 3.47% | 3.60% | 2.95% |
| Native Hawaiian/Pacific Islander | 0.15% | 0.15% | 0.16% | 0.17% | 0.00% | 0.00% |
| White | 1.36% | 1.05% | 1.08% | 0.82% | 1.02% | 1.57% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 106 | 113 | 133 | 144 | 142 | 127 |

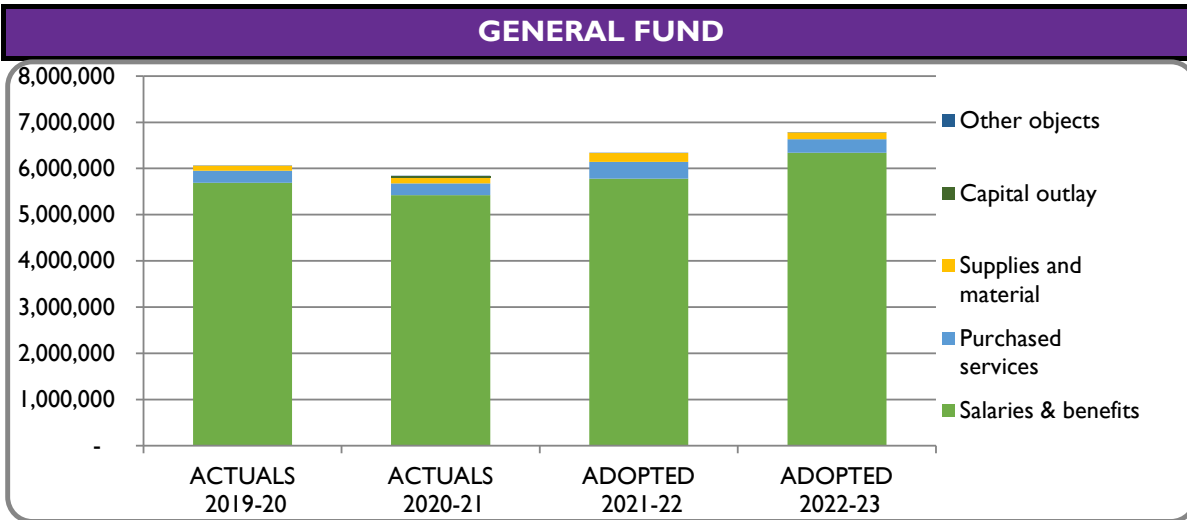
Enrollment History and Projections

| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 666 | 666 | 642 | 606 | 584 | 509 | 514 |

School Performance Measures

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|---------|---------|---------|---------|
| English Language Proficiency | 10.2% | 13.8% | 17.8% | 22.0% | Waived | 14.5% |
| Mathematics Proficiency | 10.3% | 12.5% | 18.9% | 18.2% | Waived | 7.4% |

School Spending



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 5,690,106 | 5,425,109 | 5,780,868 | 6,340,816 |
| Purchased services | 262,289 | 255,396 | 365,093 | 294,470 |
| Supplies and material | 107,220 | 124,178 | 188,444 | 146,419 |
| Capital outlay | - | 30,313 | - | - |
| Other objects | 3,640 | 4,596 | 5,800 | 5,400 |
| Total Requirements | 6,063,255 | 5,839,592 | 6,340,205 | 6,787,105 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 4.00 | 3.00 | 3.00 | 3.00 |
| Confidential/Supervisory | - | - | 1.00 | 1.00 |
| Certified | 34.75 | 32.50 | 31.50 | 33.50 |
| Classified | 13.94 | 13.16 | 12.31 | 9.91 |
| Certified - SPED | 6.00 | 6.00 | 6.00 | 6.00 |
| Classified - SPED | 9.01 | 9.01 | 8.66 | 12.03 |
| Classified - Custodial | 4.00 | 4.00 | 4.00 | 4.00 |
| Certified - Extra Days | 0.05 | 0.05 | - | - |
| Advisors | 0.32 | 0.32 | 0.32 | 0.32 |
| Athletic Director | 0.08 | 0.08 | 0.08 | 0.08 |
| Athletic Coaches | 1.40 | 1.32 | 1.40 | 1.40 |
| | 73.55 | 69.44 | 68.27 | 71.24 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

120 - Warm Springs K-8 Academy

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 120 - Warm Springs K-8 Academy | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|--|---------------------|---------------------|------------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| 1,323,849 | 1,298,884 | 1,279,538 22.81 | 0100 - Salaries | 1,339,116 | 1,339,116 | 1,339,116 21.66 |
| 815,423 | 804,727 | 697,769 | 0200 - Associated Payroll Costs | 783,982 | 783,982 | 783,982 |
| 9,631 | 7,009 | 12,000 | 0300 - Purchased Services | 10,000 | 10,000 | 10,000 |
| 15,734 | 31,093 | 40,634 | 0400 - Supplies and Materials | 22,000 | 22,000 | 22,000 |
| 1,513 | 1,563 | 1,600 | 0600 - Other Objects | 1,600 | 1,600 | 1,600 |
| 2,166,149 | 2,143,276 | 2,031,541 22.81 | Total Function 1111: | 2,156,698 | 2,156,698 | 2,156,698 21.66 |
| | | | 1121 - Middle/Junior High Programs | | | |
| 579,897 | 520,031 | 561,264 8.50 | 0100 - Salaries | 627,984 | 627,984 | 627,984 9.50 |
| 358,511 | 305,602 | 321,435 | 0200 - Associated Payroll Costs | 360,589 | 360,589 | 360,589 |
| 5,129 | 2,125 | 5,000 | 0300 - Purchased Services | 5,000 | 5,000 | 5,000 |
| 19,056 | 27,366 | 23,476 | 0400 - Supplies and Materials | 23,400 | 23,400 | 23,400 |
| 1,513 | 1,563 | 1,600 | 0600 - Other Objects | 1,600 | 1,600 | 1,600 |
| 964,106 | 856,688 | 912,775 8.50 | Total Function 1121: | 1,018,573 | 1,018,573 | 1,018,573 9.50 |
| | | | 1122 - Middle/Junior High Extracurricular | | | |
| 54,959 | 29,699 | 69,781 1.80 | 0100 - Salaries | 59,001 | 59,001 | 59,001 1.80 |
| 26,492 | 16,640 | 21,573 | 0200 - Associated Payroll Costs | 13,833 | 13,833 | 13,833 |
| 4,386 | 651 | 7,150 | 0300 - Purchased Services | 8,500 | 8,500 | 8,500 |
| 3,350 | 6,308 | 43,238 | 0400 - Supplies and Materials | 9,263 | 9,263 | 9,263 |
| 495 | 80 | - | 0600 - Other Objects | 500 | 500 | 500 |
| 89,682 | 53,378 | 141,742 1.80 | Total Function 1122: | 91,097 | 91,097 | 91,097 1.80 |
| | | | 1220 - Life Skills Programs | | | |
| 112,734 | 113,324 | 126,752 3.66 | 0100 - Salaries | 194,320 | 194,320 | 194,320 6.28 |
| 90,387 | 97,232 | 118,060 | 0200 - Associated Payroll Costs | 187,344 | 187,344 | 187,344 |
| 4,852 | - | 50,000 | 0300 - Purchased Services | - | - | - |
| 2,783 | - | 2,100 | 0400 - Supplies and Materials | 7,300 | 7,300 | 7,300 |
| 210,756 | 210,556 | 296,912 3.66 | Total Function 1220: | 388,964 | 388,964 | 388,964 6.28 |
| | | | 1229 - Behavioral Program | | | |
| 143,410 | 121,412 | 141,628 3.66 | 0100 - Salaries | 163,409 | 163,409 | 163,409 4.09 |
| 98,425 | 83,406 | 104,326 | 0200 - Associated Payroll Costs | 84,128 | 84,128 | 84,128 |
| - | 243 | 1,900 | 0400 - Supplies and Materials | 3,650 | 3,650 | 3,650 |
| 241,835 | 205,061 | 247,854 3.66 | Total Function 1229: | 251,187 | 251,187 | 251,187 4.09 |
| | | | 1250 - Special Education Program | | | |
| 229,722 | 254,568 | 288,283 7.34 | 0100 - Salaries | 332,736 | 332,736 | 332,736 7.66 |
| 123,517 | 142,100 | 174,137 | 0200 - Associated Payroll Costs | 206,685 | 206,685 | 206,685 |
| 3,937 | 1,013 | 1,500 | 0400 - Supplies and Materials | 6,800 | 6,800 | 6,800 |
| 357,176 | 397,681 | 463,920 7.34 | Total Function 1250: | 546,221 | 546,221 | 546,221 7.66 |
| | | | 1272 - Title I-A/D Programs | | | |
| - | - | - | 0100 - Salaries | 86,070 | 86,070 | 86,070 1.00 |
| - | - | - | 0200 - Associated Payroll Costs | 42,811 | 42,811 | 42,811 |
| - | - | - | Total Function 1272: | 128,881 | 128,881 | 128,881 1.00 |
| | | | 1291 - ESL Instructional Program | | | |
| 317,679 | 221,434 | 345,512 7.50 | 0100 - Salaries | 236,842 | 236,842 | 236,842 4.75 |
| 195,854 | 143,976 | 267,569 | 0200 - Associated Payroll Costs | 161,613 | 161,613 | 161,613 |
| - | 254 | 2,400 | 0400 - Supplies and Materials | 2,400 | 2,400 | 2,400 |
| 513,533 | 365,664 | 615,481 7.50 | Total Function 1291: | 400,855 | 400,855 | 400,855 4.75 |
| 4,543,236 | 4,232,304 | 4,710,225 55.27 | Total Function 1000: | 4,982,476 | 4,982,476 | 4,982,476 56.74 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 120 - Warm Springs K-8 Academy | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|---------------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | | 2000 - Support Services | | | |
| | | | | 2114 - Student Accounting Services | | | |
| 19,618 | 37,640 | 40,554 | 1.00 | 0100 - Salaries | 42,885 | 42,885 | 42,885 1.00 |
| 14,032 | 30,964 | 32,436 | | 0200 - Associated Payroll Costs | 30,976 | 30,976 | 30,976 |
| 33,650 | 68,604 | 72,990 | 1.00 | Total Function 2114: | 73,861 | 73,861 | 73,861 1.00 |
| | | | | 2115 - Student Safety Services | | | |
| - | 47,139 | 55,000 | | 0300 - Purchased Services | 20,000 | 20,000 | 20,000 |
| | | | | 2122 - Counseling Services | | | |
| 82,349 | 87,343 | - | | 0100 - Salaries | - | - | - |
| 51,498 | 54,408 | - | | 0200 - Associated Payroll Costs | - | - | - |
| 300 | - | 1,000 | | 0300 - Purchased Services | - | - | - |
| 102 | 137 | 750 | | 0400 - Supplies and Materials | 750 | 750 | 750 |
| 134,249 | 141,887 | 1,750 | | Total Function 2122: | 750 | 750 | 750 |
| | | | | 2130 - Health & Nursing Services | | | |
| 1,143 | 880 | 3,012 | | 0400 - Supplies and Materials | 3,000 | 3,000 | 3,000 |
| | | | | 2150 - Speech Pathology & Audiology Services | | | |
| 13,777 | 13,519 | - | | 0100 - Salaries | - | - | - |
| 12,481 | 12,582 | - | | 0200 - Associated Payroll Costs | - | - | - |
| 26,258 | 26,101 | - | | Total Function 2150: | - | - | - |
| | | | | 2211 - Improvement of Instruction Services | | | |
| - | - | 42,794 | 1.00 | 0100 - Salaries | 167,490 | 167,490 | 167,490 2.00 |
| - | - | 36,256 | | 0200 - Associated Payroll Costs | 86,992 | 86,992 | 86,992 |
| - | - | 79,050 | 1.00 | Total Function 2211: | 254,482 | 254,482 | 254,482 2.00 |
| | | | | 2220 - Educational Media Services | | | |
| 29,706 | 27,889 | 36,989 | 1.00 | 0100 - Salaries | 59,130 | 59,130 | 59,130 1.50 |
| 28,407 | 28,665 | 32,273 | | 0200 - Associated Payroll Costs | 37,245 | 37,245 | 37,245 |
| 3,990 | 3,662 | 8,510 | | 0400 - Supplies and Materials | 7,513 | 7,513 | 7,513 |
| - | 25 | 100 | | 0600 - Other Objects | 200 | 200 | 200 |
| 62,103 | 60,242 | 77,872 | 1.00 | Total Function 2220: | 104,088 | 104,088 | 104,088 1.50 |
| | | | | 2240 - Instructional Staff Develop | | | |
| 157 | 95 | - | | 0100 - Salaries | - | - | - |
| 59 | 83 | - | | 0200 - Associated Payroll Costs | - | - | - |
| 217 | - | 4,263 | | 0300 - Purchased Services | 4,263 | 4,263 | 4,263 |
| 434 | 177 | 4,263 | | Total Function 2240: | 4,263 | 4,263 | 4,263 |
| | | | | 2410 - Office of The Principal Services | | | |
| 431,687 | 413,637 | 430,397 | 6.00 | 0100 - Salaries | 445,713 | 445,713 | 445,713 6.00 |
| 238,916 | 271,355 | 283,265 | | 0200 - Associated Payroll Costs | 273,865 | 273,865 | 273,865 |
| 15,022 | 15,107 | 13,500 | | 0300 - Purchased Services | 13,807 | 13,807 | 13,807 |
| 25,793 | 33,354 | 24,224 | | 0400 - Supplies and Materials | 21,843 | 21,843 | 21,843 |
| - | 23,113 | - | | 0500 - Capital Outlay | - | - | - |
| 119 | 1,365 | 2,500 | | 0600 - Other Objects | 1,500 | 1,500 | 1,500 |
| 711,537 | 757,931 | 753,886 | 6.00 | Total Function 2410: | 756,728 | 756,728 | 756,728 6.00 |
| | | | | 2542 - Buildings Services | | | |
| 176,755 | 164,580 | 184,795 | 4.00 | 0100 - Salaries | 199,028 | 199,028 | 199,028 4.00 |
| 119,810 | 129,309 | 143,482 | | 0200 - Associated Payroll Costs | 117,029 | 117,029 | 117,029 |
| 125,196 | 130,927 | 132,100 | | 0300 - Purchased Services | 146,100 | 146,100 | 146,100 |
| 18,518 | 10,578 | 17,700 | | 0400 - Supplies and Materials | 19,500 | 19,500 | 19,500 |
| - | 7,200 | - | | 0500 - Capital Outlay | - | - | - |
| 440,279 | 442,593 | 478,077 | 4.00 | Total Function 2542: | 481,657 | 481,657 | 481,657 4.00 |
| | | | | 2543 - Grounds Services | | | |
| - | 623 | - | | 0300 - Purchased Services | - | - | - |
| 1,982 | 1,318 | 4,500 | | 0400 - Supplies and Materials | 4,500 | 4,500 | 4,500 |
| 1,982 | 1,941 | 4,500 | | Total Function 2543: | 4,500 | 4,500 | 4,500 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 120 - Warm Springs K-8 Academy | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | <u>2544 - Maintenance Services</u> | | | |
| 45,872 | 8,900 | 30,000 | 0300 - Purchased Services | 32,500 | 32,500 | 32,500 |
| 10,834 | 7,971 | 14,500 | 0400 - Supplies and Materials | 14,500 | 14,500 | 14,500 |
| 56,706 | 16,871 | 44,500 | Total Function 2544: | 47,000 | 47,000 | 47,000 |
| | | | <u>2546 - Security Services</u> | | | |
| 1,304 | 1,480 | 1,500 | 0300 - Purchased Services | 1,600 | 1,600 | 1,600 |
| | | | <u>2552 - Vehicle Operation Services</u> | | | |
| 11,512 | 2,568 | 14,200 | 0300 - Purchased Services | 12,700 | 12,700 | 12,700 |
| | | | <u>2669 - Telecommunication Services</u> | | | |
| 38,868 | 38,868 | 39,380 | 0300 - Purchased Services | 40,000 | 40,000 | 40,000 |
| 1,520,025 | 1,607,284 | 1,629,980 | Total Function 2000: | 1,804,629 | 1,804,629 | 1,804,629 |
| 6,063,260 | 5,839,588 | 6,340,205 | Total Center 120: | 6,787,105 | 6,787,105 | 6,787,105 |
| | | 68.27 | | | | 71.24 |

JEFFERSON COUNTY MIDDLE SCHOOL

Grades: 6-8

1180 SE Kemper Way

Madras, OR 97741

Principal: Brent Walsh



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 10.40% | 11.48% | 9.24% | 10.32% | 8.13% | 9.73% |
| Asian | 0.71% | 0.66% | 0.82% | 1.05% | 0.44% | 0.00% |
| Black/African American | 1.65% | 1.77% | 1.44% | 0.63% | 0.44% | 0.24% |
| Hispanic/Latino | 47.75% | 49.01% | 49.69% | 49.89% | 50.11% | 47.20% |
| Multiracial | 0.95% | 0.88% | 0.82% | 0.84% | 2.42% | 3.41% |
| Native Hawaiian/Pacific Islander | 0.24% | 0.44% | 0.62% | 0.63% | 0.44% | 0.49% |
| White | 38.30% | 35.76% | 37.37% | 36.64% | 38.02% | 38.93% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 75 | 59 | 50 | 66 | 82 | 68 |

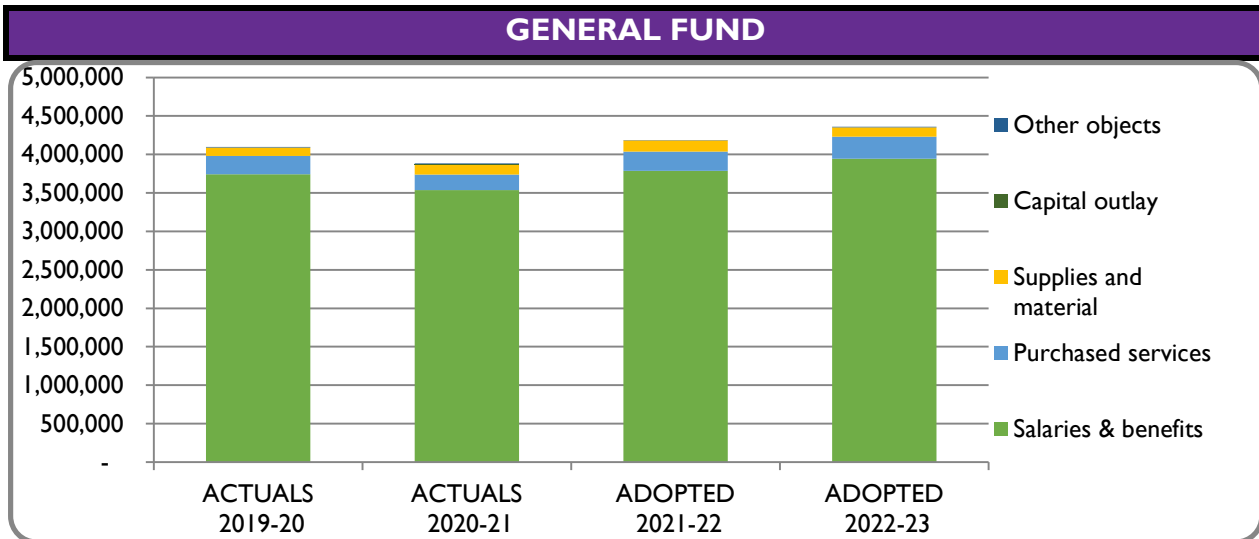
Enrollment History and Projections

| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 422 | 450 | 486 | 475 | 456 | 411 | 413 |

School Performance Measures

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|---------|---------|---------|---------|
| English Language Proficiency | 37.1% | 30.9% | 37.6% | 41.7% | Waived | 38.5% |
| Mathematics Proficiency | 25.6% | 20.7% | 17.7% | 23.9% | Waived | 20.2% |

School Spending



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 3,743,527 | 3,535,070 | 3,786,293 | 3,945,574 |
| Purchased services | 239,126 | 202,300 | 250,839 | 284,150 |
| Supplies and material | 108,008 | 132,464 | 143,777 | 123,799 |
| Capital outlay | - | 6,495 | - | - |
| Other objects | 6,878 | 6,704 | 7,325 | 8,300 |
| Total Requirements | 4,097,539 | 3,883,033 | 4,188,234 | 4,361,823 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 2.00 | 2.00 | 2.00 | 2.00 |
| Certified | 20.00 | 17.00 | 20.00 | 21.00 |
| Classified | 6.44 | 6.44 | 6.44 | 6.59 |
| Certified - SPED | 3.00 | 3.00 | 3.00 | 4.00 |
| Classified - SPED | 8.93 | 8.21 | 7.69 | 6.97 |
| Classified - Custodial | 4.00 | 4.00 | 4.00 | 4.00 |
| Certified - Extra Days | 0.05 | 0.05 | 0.08 | - |
| Advisors | 0.40 | 0.40 | 0.40 | 0.40 |
| Athletic Directors | 0.08 | 0.08 | 0.08 | 0.08 |
| Athletic Coaches | 1.40 | 1.40 | 1.40 | 1.44 |
| | 46.30 | 42.58 | 45.08 | 46.48 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

350 - Jefferson County Middle School

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 350 - Jefferson County Middle School | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|--------------|--|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | 1000 - Instruction | | | | |
| | | | | 1121 - Middle/Junior High Programs | | | | |
| 1,153,691 | 1,174,470 | 1,293,142 | 21.30 | 0100 - Salaries | 1,384,311 | 1,384,311 | 1,384,311 | 22.22 |
| 658,315 | 663,515 | 593,663 | | 0200 - Associated Payroll Costs | 708,914 | 708,914 | 708,914 | |
| 16,454 | 14,703 | 16,000 | | 0300 - Purchased Services | 20,000 | 20,000 | 20,000 | |
| 31,543 | 36,633 | 64,327 | | 0400 - Supplies and Materials | 28,775 | 28,775 | 28,775 | |
| 4,619 | 4,679 | 4,700 | | 0600 - Other Objects | 4,700 | 4,700 | 4,700 | |
| 1,864,622 | 1,894,001 | 1,971,832 | 21.30 | Total Function 1121: | 2,146,700 | 2,146,700 | 2,146,700 | 22.22 |
| | | | | 1122 - Middle/Junior High Extracurricular | | | | |
| 56,342 | 34,017 | 66,991 | 1.88 | 0100 - Salaries | 63,658 | 63,658 | 63,658 | 1.92 |
| 22,303 | 16,846 | 22,244 | | 0200 - Associated Payroll Costs | 17,667 | 17,667 | 17,667 | |
| 8,815 | 1,547 | 10,000 | | 0300 - Purchased Services | 10,000 | 10,000 | 10,000 | |
| 6,416 | 14,972 | 24,578 | | 0400 - Supplies and Materials | 7,826 | 7,826 | 7,826 | |
| 600 | 100 | 1,000 | | 0600 - Other Objects | 1,100 | 1,100 | 1,100 | |
| 94,476 | 67,482 | 124,813 | 1.88 | Total Function 1122: | 100,251 | 100,251 | 100,251 | 1.92 |
| | | | | 1220 - Life Skills Programs | | | | |
| 198,831 | 132,310 | 193,620 | 5.34 | 0100 - Salaries | 169,475 | 169,475 | 169,475 | 5.06 |
| 122,471 | 98,757 | 145,406 | | 0200 - Associated Payroll Costs | 103,994 | 103,994 | 103,994 | |
| 618 | 217 | 2,000 | | 0400 - Supplies and Materials | 7,600 | 7,600 | 7,600 | |
| 321,920 | 231,284 | 341,026 | 5.34 | Total Function 1220: | 281,069 | 281,069 | 281,069 | 5.06 |
| | | | | 1229 - Behavioral Program | | | | |
| 27,944 | 24,391 | 25,649 | 0.88 | 0100 - Salaries | 61,851 | 61,851 | 61,851 | 1.44 |
| 25,570 | 25,861 | 26,329 | | 0200 - Associated Payroll Costs | 35,492 | 35,492 | 35,492 | |
| 53,514 | 50,252 | 51,978 | 0.88 | Total Function 1229: | 97,343 | 97,343 | 97,343 | 1.44 |
| | | | | 1250 - Special Education Program | | | | |
| 192,577 | 183,262 | 207,709 | 4.47 | 0100 - Salaries | 218,577 | 218,577 | 218,577 | 4.47 |
| 122,067 | 122,892 | 148,273 | | 0200 - Associated Payroll Costs | 139,467 | 139,467 | 139,467 | |
| 701 | 123 | 2,100 | | 0400 - Supplies and Materials | 4,000 | 4,000 | 4,000 | |
| 315,345 | 306,277 | 358,082 | 4.47 | Total Function 1250: | 362,044 | 362,044 | 362,044 | 4.47 |
| | | | | 1283 - Alternative Education Program | | | | |
| 132 | - | 300 | | 0400 - Supplies and Materials | 600 | 600 | 600 | |
| | | | | 1291 - ESL Instructional Program | | | | |
| 36,830 | 42,131 | 44,483 | 1.22 | 0100 - Salaries | 52,845 | 52,845 | 52,845 | 1.38 |
| 18,943 | 23,920 | 24,752 | | 0200 - Associated Payroll Costs | 43,064 | 43,064 | 43,064 | |
| 383 | 121 | 450 | | 0400 - Supplies and Materials | 450 | 450 | 450 | |
| 56,155 | 66,172 | 69,685 | 1.22 | Total Function 1291: | 96,359 | 96,359 | 96,359 | 1.38 |
| 2,706,163 | 2,615,468 | 2,917,716 | 35.08 | Total Function 1000: | 3,084,366 | 3,084,366 | 3,084,366 | 36.48 |
| | | | | 2000 - Support Services | | | | |
| | | | | 2114 - Student Accounting Services | | | | |
| 36,733 | 37,990 | 43,484 | 1.00 | 0100 - Salaries | 44,299 | 44,299 | 44,299 | 1.00 |
| 31,854 | 32,807 | 34,754 | | 0200 - Associated Payroll Costs | 32,623 | 32,623 | 32,623 | |
| 68,586 | 70,797 | 78,238 | 1.00 | Total Function 2114: | 76,922 | 76,922 | 76,922 | 1.00 |
| | | | | 2115 - Student Safety Services | | | | |
| 40,534 | 43,775 | 44,500 | | 0300 - Purchased Services | 45,000 | 45,000 | 45,000 | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 350 - Jefferson County Middle School | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | <u>2122 - Counseling Services</u> | | | |
| 82,349 | 2,520 | - | 0100 - Salaries | - | - | - |
| 51,483 | 1,119 | - | 0200 - Associated Payroll Costs | - | - | - |
| 300 | - | - | 0300 - Purchased Services | - | - | - |
| 243 | 62 | 300 | 0400 - Supplies and Materials | 300 | 300 | 300 |
| 134,375 | 3,701 | 300 | Total Function 2122: | 300 | 300 | 300 |
| | | | <u>2130 - Health & Nursing Services</u> | | | |
| 1,003 | 799 | 2,816 | 0400 - Supplies and Materials | 3,000 | 3,000 | 3,000 |
| | | | <u>2150 - Speech Pathology & Audiology Services</u> | | | |
| 20,478 | 20,278 | - | 0100 - Salaries | - | - | - |
| 18,620 | 18,856 | - | 0200 - Associated Payroll Costs | - | - | - |
| 39,097 | 39,134 | - | Total Function 2150: | - | - | - |
| | | | <u>2220 - Educational Media Services</u> | | | |
| 34,841 | 33,638 | 36,630 | 0100 - Salaries | 35,316 | 35,316 | 35,316 |
| 31,227 | 27,115 | 32,140 | 0200 - Associated Payroll Costs | 28,653 | 28,653 | 28,653 |
| 4,830 | 5,615 | 6,680 | 0400 - Supplies and Materials | 6,098 | 6,098 | 6,098 |
| - | - | 25 | 0600 - Other Objects | 100 | 100 | 100 |
| 70,899 | 66,368 | 75,475 | Total Function 2220: | 70,167 | 70,167 | 70,167 |
| | | 1.00 | 1.00 | | | |
| | | | <u>2240 - Instructional Staff Develop</u> | | | |
| 188 | 3,400 | 1,500 | 0100 - Salaries | - | - | - |
| 61 | 1,527 | 438 | 0200 - Associated Payroll Costs | - | - | - |
| 5,682 | - | - | 0300 - Purchased Services | 200 | 200 | 200 |
| 5,931 | 4,927 | 1,938 | Total Function 2240: | 200 | 200 | 200 |
| | | | <u>2410 - Office of The Principal Services</u> | | | |
| 271,669 | 276,691 | 287,989 | 0100 - Salaries | 297,067 | 297,067 | 297,067 |
| 186,824 | 196,497 | 193,126 | 0200 - Associated Payroll Costs | 159,115 | 159,115 | 159,115 |
| 9,931 | 11,089 | 10,689 | 0300 - Purchased Services | 15,050 | 15,050 | 15,050 |
| 16,722 | 29,914 | 2,126 | 0400 - Supplies and Materials | 23,550 | 23,550 | 23,550 |
| 1,575 | 1,190 | 1,200 | 0600 - Other Objects | 2,000 | 2,000 | 2,000 |
| 486,721 | 515,381 | 495,130 | Total Function 2410: | 496,782 | 496,782 | 496,782 |
| | | 4.00 | 4.00 | | | |
| | | | <u>2542 - Buildings Services</u> | | | |
| 197,003 | 196,741 | 211,521 | 0100 - Salaries | 208,929 | 208,929 | 208,929 |
| 144,315 | 143,518 | 152,450 | 0200 - Associated Payroll Costs | 140,257 | 140,257 | 140,257 |
| 141,424 | 112,351 | 151,250 | 0300 - Purchased Services | 170,400 | 170,400 | 170,400 |
| 19,324 | 14,786 | 21,100 | 0400 - Supplies and Materials | 24,600 | 24,600 | 24,600 |
| - | 6,495 | - | 0500 - Capital Outlay | - | - | - |
| 84 | 735 | 400 | 0600 - Other Objects | 400 | 400 | 400 |
| 502,151 | 474,627 | 536,721 | Total Function 2542: | 544,586 | 544,586 | 544,586 |
| | | 4.00 | 4.00 | | | |
| | | | <u>2543 - Grounds Services</u> | | | |
| - | 986 | 900 | 0300 - Purchased Services | 900 | 900 | 900 |
| 2,627 | 1,553 | 2,500 | 0400 - Supplies and Materials | 2,500 | 2,500 | 2,500 |
| 2,627 | 2,540 | 3,400 | Total Function 2543: | 3,400 | 3,400 | 3,400 |
| | | | <u>2544 - Maintenance Services</u> | | | |
| 7,572 | 14,943 | 7,500 | 0300 - Purchased Services | 10,000 | 10,000 | 10,000 |
| 23,466 | 27,669 | 14,500 | 0400 - Supplies and Materials | 14,500 | 14,500 | 14,500 |
| 31,038 | 42,611 | 22,000 | Total Function 2544: | 24,500 | 24,500 | 24,500 |
| | | | <u>2546 - Security Services</u> | | | |
| 790 | 916 | 800 | 0300 - Purchased Services | 1,100 | 1,100 | 1,100 |
| | | | <u>2552 - Vehicle Operation Services</u> | | | |
| 7,625 | 1,991 | 9,200 | 0300 - Purchased Services | 11,500 | 11,500 | 11,500 |
| 1,391,378 | 1,267,567 | 1,270,518 | Total Function 2000: | 1,277,457 | 1,277,457 | 1,277,457 |
| | | 10.00 | 10.00 | | | |
| 4,097,541 | 3,883,035 | 4,188,234 | Total Center 350: | 4,361,823 | 4,361,823 | 4,361,823 |
| | | 45.08 | 45.08 | | | |

BRIDGES HIGH SCHOOL

Grades: 9-12

410 SW 4th Street

Madras, OR 97741

Principal: TBA



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 56.49% | 58.12% | 63.64% | 62.28% | 71.43% | 56.94% |
| Asian | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.39% |
| Black/African American | 0.00% | 0.00% | 0.00% | 0.00% | 7.14% | 1.39% |
| Hispanic/Latino | 26.72% | 19.66% | 16.53% | 19.30% | 7.14% | 23.61% |
| Multiracial | 0.76% | 0.00% | 0.00% | 1.75% | 0.00% | 1.39% |
| Native Hawaiian/Pacific Islander | 0.00% | 0.85% | 0.00% | 0.00% | 0.00% | 0.00% |
| White | 16.03% | 21.37% | 19.83% | 16.67% | 14.29% | 15.28% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | - | 20 | 18 | 29 | 16 | 23 |

Enrollment History and Projections

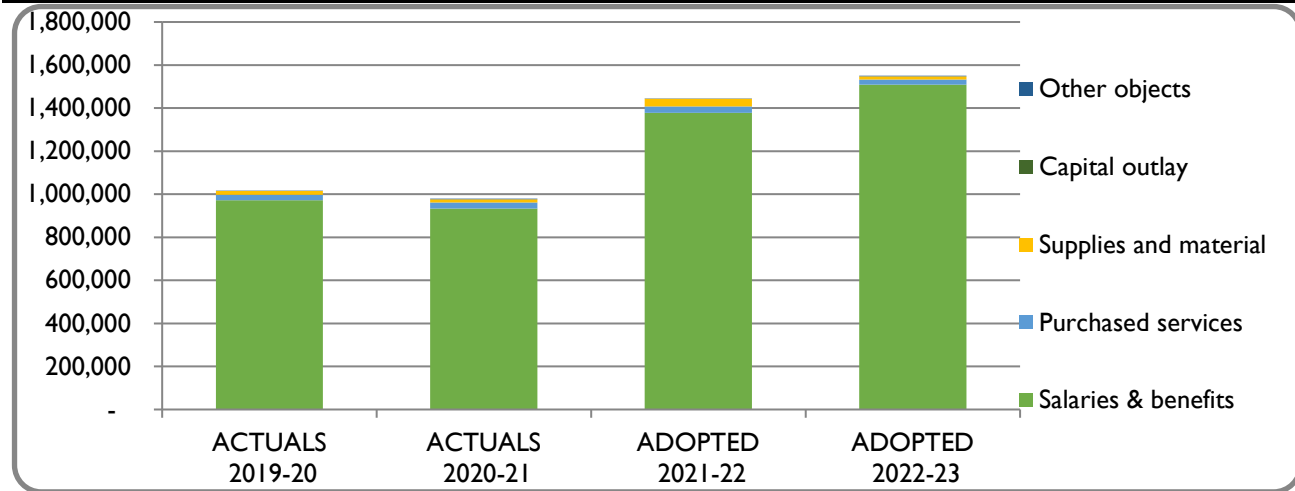
| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Projected |
|--|---------|---------|---------|---------|---------|---------|----------------------|
| | 130 | 118 | 118 | 117 | 85 | 72 | 82 |

School Performance Measures

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|---------|---------|---------|---------|
| English Language Proficiency | N/A | 19.40% | 25.00% | 25.10% | Waived | N/A |
| Graduation History | N/A | 51.35% | 49.30% | 52.78% | 70.31% | 72.06% |

School Spending

GENERAL FUND



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 971,738 | 933,893 | 1,378,660 | 1,509,512 |
| Purchased services | 26,290 | 27,382 | 29,015 | 22,850 |
| Supplies and material | 17,072 | 15,229 | 35,404 | 15,875 |
| Capital outlay | - | - | - | - |
| Other objects | 2,201 | 2,607 | 2,025 | 2,025 |
| Total Requirements | 1,017,301 | 979,111 | 1,445,104 | 1,550,262 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 1.00 | 1.00 | 1.00 | 1.00 |
| Certified | 6.25 | 3.75 | 6.50 | 6.00 |
| Classified | 4.19 | 3.81 | 3.25 | 2.88 |
| Certified - SPED | 1.00 | 1.00 | 1.00 | 2.00 |
| Classified - SPED | 0.72 | 0.72 | 0.72 | 3.25 |
| Classified - Custodial | 0.13 | 0.13 | 0.13 | 0.38 |
| Certified - Extra Days | 0.06 | 0.06 | - | - |
| | 13.34 | 10.47 | 12.59 | 15.50 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

607 - Bridges High School

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 607 - Bridges High School | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|---|--|---------------------|---------------------|------------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | 1000 - Instruction | | | | |
| | | | <u>1223 - Community Transition Center</u> | | | | |
| - | - | - | 0100 - Salaries | | 163,942 | 163,942 | 163,942 4.25 |
| - | - | - | 0200 - Associated Payroll Costs | | 116,477 | 116,477 | 116,477 |
| - | - | - | Total Function 1223: | | 280,419 | 280,419 | 280,419 4.25 |
| | | | <u>1250 - Special Education Program</u> | | | | |
| 83,970 | 86,554 | 97,851 1.72 | 0100 - Salaries | | 78,529 | 78,529 | 78,529 1.00 |
| 33,760 | 38,886 | 36,932 | 0200 - Associated Payroll Costs | | 43,316 | 43,316 | 43,316 |
| 117,730 | 125,441 | 134,783 1.72 | Total Function 1250: | | 121,845 | 121,845 | 121,845 1.00 |
| | | | <u>1283 - Alternative Education Program</u> | | | | |
| 286,867 | 321,208 | 532,206 7.44 | 0100 - Salaries | | 459,635 | 459,635 | 459,635 7.16 |
| 206,600 | 217,581 | 343,248 | 0200 - Associated Payroll Costs | | 289,179 | 289,179 | 289,179 |
| 4,586 | 5,592 | 6,315 | 0300 - Purchased Services | | 4,450 | 4,450 | 4,450 |
| 16,714 | 14,753 | 32,654 | 0400 - Supplies and Materials | | 12,720 | 12,720 | 12,720 |
| 2,201 | 2,607 | 2,000 | 0600 - Other Objects | | 2,000 | 2,000 | 2,000 |
| 516,969 | 561,740 | 916,423 7.44 | Total Function 1283: | | 767,984 | 767,984 | 767,984 7.16 |
| | | | <u>1291 - ESL Instructional Program</u> | | | | |
| 15,001 | 5,403 | 40,251 0.94 | 0100 - Salaries | | 38,374 | 38,374 | 38,374 0.72 |
| 10,912 | 5,738 | 40,242 | 0200 - Associated Payroll Costs | | 24,326 | 24,326 | 24,326 |
| - | - | 450 | 0400 - Supplies and Materials | | 450 | 450 | 450 |
| 25,913 | 11,141 | 80,943 0.94 | Total Function 1291: | | 63,150 | 63,150 | 63,150 0.72 |
| 660,612 | 698,322 | 1,132,149 10.09 | Total Function 1000: | | 1,233,398 | 1,233,398 | 1,233,398 13.13 |
| | | | 2000 - Support Services | | | | |
| | | | <u>2122 - Counseling Services</u> | | | | |
| 68,354 | - | 60 | 0100 - Salaries | | 60 | 60 | 60 |
| 45,945 | 34 | 24 | 0200 - Associated Payroll Costs | | 25 | 25 | 25 |
| 114,299 | 34 | 84 | Total Function 2122: | | 85 | 85 | 85 |
| | | | <u>2130 - Health & Nursing Services</u> | | | | |
| 358 | 476 | 825 | 0400 - Supplies and Materials | | 1,500 | 1,500 | 1,500 |
| | | | <u>2220 - Educational Media Services</u> | | | | |
| - | - | 11,066 0.38 | 0100 - Salaries | | - | - | - |
| - | - | 3,901 | 0200 - Associated Payroll Costs | | - | - | - |
| - | - | 1,475 | 0400 - Supplies and Materials | | 1,205 | 1,205 | 1,205 |
| - | - | 25 | 0600 - Other Objects | | 25 | 25 | 25 |
| - | - | 16,467 0.38 | Total Function 2220: | | 1,230 | 1,230 | 1,230 |
| | | | <u>2240 - Instructional Staff Develop</u> | | | | |
| 15 | - | - | 0100 - Salaries | | - | - | - |
| 6 | 58 | - | 0200 - Associated Payroll Costs | | - | - | - |
| 21 | 58 | - | Total Function 2240: | | - | - | - |
| | | | <u>2410 - Office of The Principal Services</u> | | | | |
| 134,889 | 158,358 | 165,263 2.00 | 0100 - Salaries | | 172,014 | 172,014 | 172,014 2.00 |
| 84,171 | 100,071 | 100,609 | 0200 - Associated Payroll Costs | | 93,604 | 93,604 | 93,604 |
| 219,060 | 258,429 | 265,872 2.00 | Total Function 2410: | | 265,618 | 265,618 | 265,618 2.00 |
| | | | <u>2542 - Buildings Services</u> | | | | |
| 1,127 | - | 5,086 0.13 | 0100 - Salaries | | 16,987 | 16,987 | 16,987 0.38 |
| 123 | - | 1,921 | 0200 - Associated Payroll Costs | | 13,044 | 13,044 | 13,044 |
| 1,250 | - | 7,007 0.13 | Total Function 2542: | | 30,031 | 30,031 | 30,031 0.38 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 607 - Bridges High School | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|--|---------------------|---------------------|------------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| 10 | - | 200 | <u>2552 - Vehicle Operation Services</u> 0300 - Purchased Services | 100 | 100 | 100 |
| 21,694 | 21,790 | 22,500 | <u>2669 - Telecommunication Services</u> 0300 - Purchased Services | 18,300 | 18,300 | 18,300 |
| 356,691 | 280,788 | 312,955 2.50 | Total Function 2000: | 316,864 | 316,864 | 316,864 2.38 |
| 1,017,303 | 979,110 | 1,445,104 12.59 | Total Center 607: | 1,550,262 | 1,550,262 | 1,550,262 15.50 |

MADRAS HIGH SCHOOL

Grades: 9-12

390 SE 10th Street

Madras, OR 97741

Principal: Brian Cook



Demographic Information

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| American Indian/Alaska Native | 31.93% | 31.86% | 33.08% | 30.94% | 33.47% | 32.63% |
| Asian | 0.45% | 0.74% | 0.62% | 1.03% | 0.98% | 0.91% |
| Black/African American | 1.05% | 0.88% | 1.39% | 1.61% | 1.27% | 1.06% |
| Hispanic/Latino | 35.84% | 35.99% | 37.40% | 36.07% | 37.97% | 39.45% |
| Multiracial | 1.20% | 0.88% | 1.24% | 0.59% | 0.70% | 0.91% |
| Native Hawaiian/Pacific Islander | 0.30% | 0.29% | 0.31% | 0.59% | 0.56% | 0.46% |
| White | 29.23% | 29.36% | 25.96% | 29.17% | 25.05% | 24.58% |

Special Education Data

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Enrollment History | 120 | 129 | 128 | 134 | 120 | 107 |

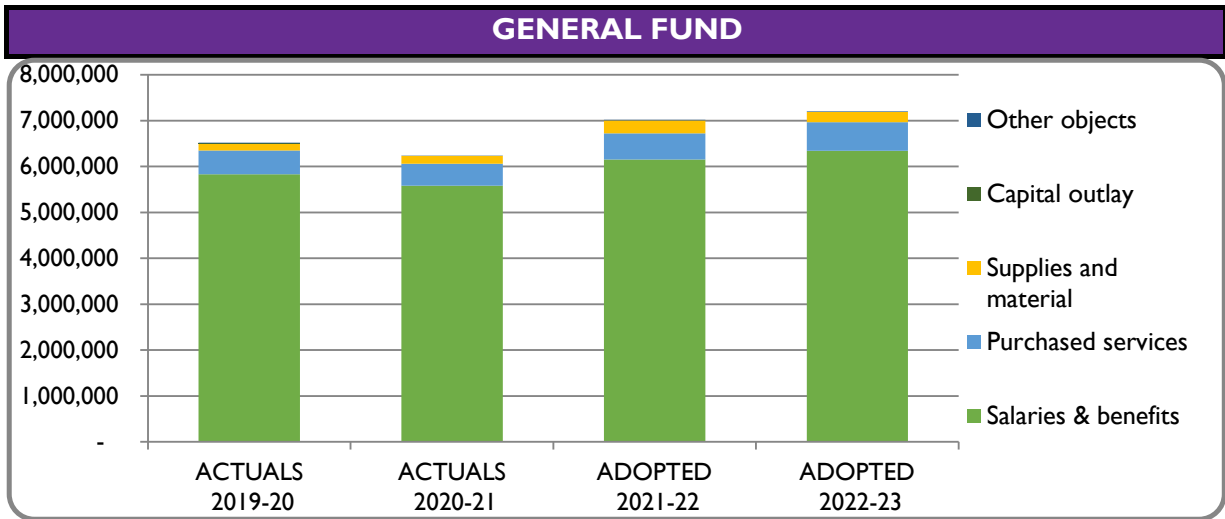
Enrollment History and Projections

| 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Projected |
|---------|---------|---------|---------|---------|---------|----------------------|
| 685 | 686 | 655 | 686 | 736 | 659 | 705 |

School Performance Measures

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------|---------|---------|---------|---------|---------|---------|
| English Language Proficiency | 65.80% | 67.80% | 69.20% | 59.80% | Waived | 45.60% |
| Mathematics Proficiency | 23.20% | 19.30% | 14.90% | 15.90% | Waived | 8.90% |
| Graduation History | 60.30% | 78.47% | 90.73% | 90.78% | 91.24% | 90.91% |

School Spending



| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 5,832,935 | 5,583,606 | 6,149,968 | 6,342,449 |
| Purchased services | 518,145 | 478,090 | 574,320 | 622,900 |
| Supplies and material | 152,328 | 168,797 | 280,813 | 220,969 |
| Capital outlay | 1,050 | - | - | - |
| Other objects | 18,680 | 5,614 | 14,465 | 15,665 |
| Total Requirements | 6,523,138 | 6,236,107 | 7,019,566 | 7,201,983 |

School Staffing

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 2.00 | 2.00 | 3.00 | 3.00 |
| Confidential/Supervisory | 1.00 | 1.00 | 1.00 | 1.00 |
| Certified | 34.54 | 29.00 | 30.00 | 31.00 |
| Classified | 8.03 | 8.28 | 7.94 | 9.31 |
| Certified - SPED | 5.00 | 5.00 | 5.00 | 4.97 |
| Classified - SPED | 9.84 | 10.56 | 10.56 | 8.94 |
| Classified - Custodial | 5.00 | 5.53 | 5.53 | 5.63 |
| Certified - Extra Days | 0.58 | 0.55 | 0.55 | - |
| Advisors | 1.52 | 1.36 | 1.52 | 1.52 |
| Athletic/Activities Directors | 1.24 | 0.96 | 0.08 | 0.08 |
| Athletic Coaches | 2.44 | 2.60 | 2.44 | 2.72 |
| | 71.19 | 66.84 | 67.62 | 68.16 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

608 - Madras High School

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 608 - Madras High School | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|---|--|---------------------|---------------------|------------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | 1000 - Instruction | | | | |
| | | | 1131 - High School Programs | | | | |
| 1,860,798 | 1,652,870 | 1,855,706 28.14 | 0100 - Salaries | | 1,951,712 | 1,951,712 | 1,951,712 30.25 |
| 1,047,335 | 943,908 | 1,004,152 | 0200 - Associated Payroll Costs | | 1,060,431 | 1,060,431 | 1,060,431 |
| 36,264 | 65,439 | 90,000 | 0300 - Purchased Services | | 82,250 | 82,250 | 82,250 |
| 36,079 | 34,025 | 101,067 | 0400 - Supplies and Materials | | 54,550 | 54,550 | 54,550 |
| 4,468 | 100 | 4,865 | 0600 - Other Objects | | 6,065 | 6,065 | 6,065 |
| 2,984,944 | 2,696,341 | 3,055,790 28.14 | Total Function 1131: | | 3,155,008 | 3,155,008 | 3,155,008 30.25 |
| | | | 1132 - High School Extracurricular | | | | |
| 330,002 | 368,449 | 274,011 4.04 | 0100 - Salaries | | 364,497 | 364,497 | 364,497 4.32 |
| 129,156 | 168,481 | 89,868 | 0200 - Associated Payroll Costs | | 93,819 | 93,819 | 93,819 |
| 71,653 | 43,320 | 74,797 | 0300 - Purchased Services | | 70,900 | 70,900 | 70,900 |
| 20,934 | 43,372 | 73,764 | 0400 - Supplies and Materials | | 33,352 | 33,352 | 33,352 |
| 6,625 | 6,782 | 6,250 | 0600 - Other Objects | | 6,250 | 6,250 | 6,250 |
| 558,369 | 630,403 | 518,690 4.04 | Total Function 1132: | | 568,818 | 568,818 | 568,818 4.32 |
| | | | 1220 - Life Skills Programs | | | | |
| 146,221 | 159,776 | 187,981 5.78 | 0100 - Salaries | | 240,138 | 240,138 | 240,138 6.06 |
| 119,772 | 124,856 | 138,827 | 0200 - Associated Payroll Costs | | 143,356 | 143,356 | 143,356 |
| 178 | 456 | 2,100 | 0400 - Supplies and Materials | | 7,300 | 7,300 | 7,300 |
| 266,171 | 285,089 | 328,908 5.78 | Total Function 1220: | | 390,794 | 390,794 | 390,794 6.06 |
| | | | 1223 - Community Transition Center | | | | |
| 101,360 | 99,828 | 119,432 2.31 | 0100 - Salaries | | 508 | 508 | 508 |
| 64,581 | 56,200 | 78,313 | 0200 - Associated Payroll Costs | | 212 | 212 | 212 |
| 1,657 | 1,671 | 1,000 | 0300 - Purchased Services | | 2,000 | 2,000 | 2,000 |
| 253 | - | 300 | 0400 - Supplies and Materials | | 7,300 | 7,300 | 7,300 |
| 167,852 | 157,699 | 199,045 2.31 | Total Function 1223: | | 10,020 | 10,020 | 10,020 |
| | | | 1229 - Behavioral Program | | | | |
| 94,720 | 76,065 | 102,240 2.44 | 0100 - Salaries | | 90,555 | 90,555 | 90,555 1.88 |
| 46,103 | 44,924 | 54,181 | 0200 - Associated Payroll Costs | | 63,112 | 63,112 | 63,112 |
| 140,823 | 120,989 | 156,421 2.44 | Total Function 1229: | | 153,667 | 153,667 | 153,667 1.88 |
| | | | 1250 - Special Education Program | | | | |
| 205,463 | 188,509 | 232,655 5.03 | 0100 - Salaries | | 298,888 | 298,888 | 298,888 5.97 |
| 131,084 | 129,568 | 141,314 | 0200 - Associated Payroll Costs | | 183,480 | 183,480 | 183,480 |
| 147 | - | 1,500 | 0400 - Supplies and Materials | | 3,400 | 3,400 | 3,400 |
| 336,694 | 318,077 | 375,469 5.03 | Total Function 1250: | | 485,768 | 485,768 | 485,768 5.97 |
| | | | 1283 - Alternative Education Program | | | | |
| 55,336 | 33,592 | 55,000 | 0300 - Purchased Services | | 62,000 | 62,000 | 62,000 |
| | | | 1291 - ESL Instructional Program | | | | |
| 62,346 | 78,290 | 84,178 1.88 | 0100 - Salaries | | 101,831 | 101,831 | 101,831 2.31 |
| 51,086 | 62,816 | 64,860 | 0200 - Associated Payroll Costs | | 65,288 | 65,288 | 65,288 |
| 97 | - | 600 | 0400 - Supplies and Materials | | 600 | 600 | 600 |
| 113,529 | 141,106 | 149,638 1.88 | Total Function 1291: | | 167,719 | 167,719 | 167,719 2.31 |
| 4,623,718 | 4,383,296 | 4,838,961 49.62 | Total Function 1000: | | 4,993,794 | 4,993,794 | 4,993,794 50.79 |
| | | | 2000 - Support Services | | | | |
| | | | 2112 - Attendance Services | | | | |
| 38,961 | 37,413 | 42,817 1.00 | 0100 - Salaries | | 44,441 | 44,441 | 44,441 1.00 |
| 30,458 | 30,844 | 32,607 | 0200 - Associated Payroll Costs | | 31,081 | 31,081 | 31,081 |
| 69,419 | 68,257 | 75,424 1.00 | Total Function 2112: | | 75,522 | 75,522 | 75,522 1.00 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 608 - Madras High School | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|---|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 2114 - Student Accounting Services | | | |
| 34,454 | 35,258 | 37,621 1.00 | 0100 - Salaries | 39,801 | 39,801 | 39,801 1.00 |
| 13,626 | 13,237 | 13,270 | 0200 - Associated Payroll Costs | 11,404 | 11,404 | 11,404 |
| 48,080 | 48,495 | 50,891 1.00 | Total Function 2114: | 51,205 | 51,205 | 51,205 1.00 |
| | | | 2115 - Student Safety Services | | | |
| 40,534 | 43,775 | 44,500 | 0300 - Purchased Services | 45,000 | 45,000 | 45,000 |
| | | | 2122 - Counseling Services | | | |
| 165,389 | 196,438 | 194,017 3.13 | 0100 - Salaries | 193,856 | 193,856 | 193,856 3.00 |
| 107,493 | 107,688 | 106,638 | 0200 - Associated Payroll Costs | 91,755 | 91,755 | 91,755 |
| 680 | - | 1,000 | 0300 - Purchased Services | 1,000 | 1,000 | 1,000 |
| 7,361 | 586 | 7,000 | 0400 - Supplies and Materials | 5,250 | 5,250 | 5,250 |
| 280,922 | 304,712 | 308,655 3.13 | Total Function 2122: | 291,861 | 291,861 | 291,861 3.00 |
| | | | 2130 - Health & Nursing Services | | | |
| 4,259 | 1,654 | 3,012 | 0400 - Supplies and Materials | 3,100 | 3,100 | 3,100 |
| | | | 2211 - Improvement of Instruction Services | | | |
| 39,117 | - | 6,794 1.00 | 0100 - Salaries | - | - | - |
| 24,335 | 385 | 34,947 | 0200 - Associated Payroll Costs | - | - | - |
| 63,452 | 385 | 41,741 1.00 | Total Function 2211: | - | - | - |
| | | | 2220 - Educational Media Services | | | |
| 47,778 | 33,429 | 42,859 1.34 | 0100 - Salaries | 49,582 | 49,582 | 49,582 1.75 |
| 35,915 | 27,131 | 34,261 | 0200 - Associated Payroll Costs | 51,350 | 51,350 | 51,350 |
| 3,951 | 4,258 | 11,270 | 0400 - Supplies and Materials | 10,475 | 10,475 | 10,475 |
| 70 | 35 | 100 | 0600 - Other Objects | 100 | 100 | 100 |
| 87,713 | 64,853 | 88,490 1.34 | Total Function 2220: | 111,507 | 111,507 | 111,507 1.75 |
| | | | 2240 - Instructional Staff Develop | | | |
| 3,902 | 1,420 | 3,743 | 0100 - Salaries | - | - | - |
| 925 | 424 | 1,092 | 0200 - Associated Payroll Costs | - | - | - |
| 3,009 | 3,835 | 8,000 | 0300 - Purchased Services | 5,000 | 5,000 | 5,000 |
| 7,835 | 5,680 | 12,835 | Total Function 2240: | 5,000 | 5,000 | 5,000 |
| | | | 2410 - Office of The Principal Services | | | |
| 323,636 | 336,184 | 439,634 5.00 | 0100 - Salaries | 451,810 | 451,810 | 451,810 5.00 |
| 175,931 | 192,703 | 258,870 | 0200 - Associated Payroll Costs | 270,450 | 270,450 | 270,450 |
| 64,458 | 62,697 | 28,573 | 0300 - Purchased Services | 27,500 | 27,500 | 27,500 |
| 25,906 | 28,263 | 29,100 | 0400 - Supplies and Materials | 31,542 | 31,542 | 31,542 |
| 7,517 | (1,590) | 3,000 | 0600 - Other Objects | 3,000 | 3,000 | 3,000 |
| 597,449 | 618,257 | 759,177 5.00 | Total Function 2410: | 784,302 | 784,302 | 784,302 5.00 |
| | | | 2542 - Buildings Services | | | |
| 237,839 | 250,155 | 270,175 5.53 | 0100 - Salaries | 278,476 | 278,476 | 278,476 5.63 |
| 163,137 | 166,352 | 202,905 | 0200 - Associated Payroll Costs | 170,616 | 170,616 | 170,616 |
| 164,047 | 160,382 | 175,800 | 0300 - Purchased Services | 202,300 | 202,300 | 202,300 |
| 27,399 | 27,260 | 28,100 | 0400 - Supplies and Materials | 31,600 | 31,600 | 31,600 |
| - | 287 | 250 | 0600 - Other Objects | 250 | 250 | 250 |
| 592,422 | 604,435 | 677,230 5.53 | Total Function 2542: | 683,242 | 683,242 | 683,242 5.63 |
| | | | 2543 - Grounds Services | | | |
| 2,785 | 3,866 | 4,700 | 0300 - Purchased Services | 31,200 | 31,200 | 31,200 |
| 8,123 | 6,425 | 5,000 | 0400 - Supplies and Materials | 8,000 | 8,000 | 8,000 |
| 10,908 | 10,292 | 9,700 | Total Function 2543: | 39,200 | 39,200 | 39,200 |
| | | | 2544 - Maintenance Services | | | |
| 9,271 | 12,351 | 10,500 | 0300 - Purchased Services | 11,500 | 11,500 | 11,500 |
| 17,638 | 22,497 | 18,000 | 0400 - Supplies and Materials | 24,500 | 24,500 | 24,500 |
| 1,050 | - | - | 0500 - Capital Outlay | - | - | - |
| 27,960 | 34,848 | 28,500 | Total Function 2544: | 36,000 | 36,000 | 36,000 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 608 - Madras High School | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|--|---------------------|---------------------|------------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| 735 | 917 | 400 | <u>2546 - Security Services</u> 0300 - Purchased Services | 1,200 | 1,200 | 1,200 |
| 67,713 | 46,244 | 80,050 | <u>2552 - Vehicle Operation Services</u> 0300 - Purchased Services | 81,050 | 81,050 | 81,050 |
| 1,899,401 | 1,852,803 | 2,180,605 18.00 | Total Function 2000: | 2,208,189 | 2,208,189 | 2,208,189 17.38 |
| 6,523,119 | 6,236,099 | 7,019,566 67.62 | Total Center 608: | 7,201,983 | 7,201,983 | 7,201,983 68.16 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

109 - Dual Language

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 109 - Dual Language | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 1000 - Instruction | | | |
| | | | <u>1291 - ESL Instructional Program</u> | | | |
| - | - | - | 0100 - Salaries | 185,613 | 185,613 | 185,613 4.00 |
| - | - | - | 0200 - Associated Payroll Costs | 127,496 | 127,496 | 127,496 |
| - | - | - | Total Function 1291: | 313,109 | 313,109 | 313,109 4.00 |
| - | - | - | Total Function 1000: | 313,109 | 313,109 | 313,109 4.00 |
| | | | 2000 - Support Services | | | |
| | | | <u>2410 - Office of The Principal Services</u> | | | |
| - | - | - | 0100 - Salaries | 40,941 | 40,941 | 40,941 1.00 |
| - | - | - | 0200 - Associated Payroll Costs | 30,301 | 30,301 | 30,301 |
| - | - | - | Total Function 2410: | 71,242 | 71,242 | 71,242 1.00 |
| | | | <u>2690 - Other Support Services</u> | | | |
| - | - | - | 0100 - Salaries | 59,691 | 59,691 | 59,691 0.50 |
| - | - | - | 0200 - Associated Payroll Costs | 31,847 | 31,847 | 31,847 |
| - | - | - | Total Function 2690: | 91,538 | 91,538 | 91,538 0.50 |
| - | - | - | Total Function 2000: | 162,780 | 162,780 | 162,780 1.50 |
| - | - | - | Total Center 109: | 475,889 | 475,889 | 475,889 5.50 |

School Budgets - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

115 - Westside Building

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 115 - Westside Building | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|------------------------------------|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 2000 - Support Services | | | |
| | | | 2542 - Buildings Services | | | |
| 40,812 | 40,129 | 43,728 0.75 | 0100 - Salaries | 85,303 | 85,303 | 85,303 1.60 |
| 28,544 | 28,234 | 30,120 | 0200 - Associated Payroll Costs | 55,945 | 55,945 | 55,945 |
| 45,891 | 81,689 | 46,550 | 0300 - Purchased Services | 53,300 | 53,300 | 53,300 |
| 4,366 | 3,559 | 4,500 | 0400 - Supplies and Materials | 4,500 | 4,500 | 4,500 |
| 119,612 | 153,611 | 124,898 0.75 | Total Function 2542: | 199,048 | 199,048 | 199,048 1.60 |
| | | | 2543 - Grounds Services | | | |
| - | 156 | 500 | 0300 - Purchased Services | 500 | 500 | 500 |
| 1,163 | 482 | 1,000 | 0400 - Supplies and Materials | 1,000 | 1,000 | 1,000 |
| 1,163 | 637 | 1,500 | Total Function 2543: | 1,500 | 1,500 | 1,500 |
| | | | 2544 - Maintenance Services | | | |
| 115 | 5,003 | 1,500 | 0300 - Purchased Services | 1,500 | 1,500 | 1,500 |
| 7,410 | 10,162 | 4,500 | 0400 - Supplies and Materials | 5,020 | 5,020 | 5,020 |
| 7,525 | 15,165 | 6,000 | Total Function 2544: | 6,520 | 6,520 | 6,520 |
| | | | 2546 - Security Services | | | |
| - | 462 | 400 | 0300 - Purchased Services | 550 | 550 | 550 |
| 128,300 | 169,875 | 132,798 0.75 | Total Function 2000: | 207,618 | 207,618 | 207,618 1.60 |
| 128,300 | 169,875 | 132,798 0.75 | Total Center 115: | 207,618 | 207,618 | 207,618 1.60 |

CENTRAL LOCATIONS - EXCLUDES SCHOOLS

445 SE Buff Street

Madras, OR 97741

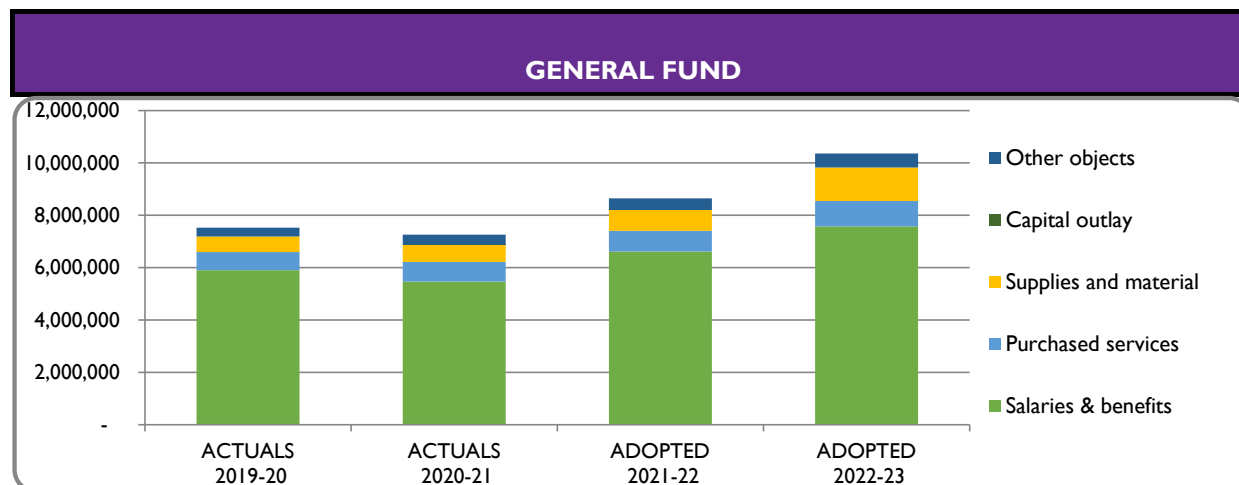
Superintendent: Jay Mathisen



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Central Spending



| Object | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries & benefits | 5,898,318 | 5,464,348 | 6,620,648 | 7,577,127 |
| Purchased services | 701,537 | 756,048 | 789,265 | 974,335 |
| Supplies and material | 592,432 | 650,659 | 788,114 | 1,274,583 |
| Capital outlay | - | 600 | - | - |
| Other objects | 337,545 | 388,836 | 452,710 | 531,405 |
| Total Requirements | 7,529,832 | 7,260,491 | 8,650,737 | 10,357,450 |

Staffing Information

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| Districtwide Substitutes | 3.00 | 3.00 | 3.00 | 3.00 |
| Talented and Gifted | 0.50 | 0.50 | 0.50 | 0.50 |
| English Language Learner | - | - | 3.81 | 4.00 |
| Nursing | 1.88 | 1.88 | 1.88 | 1.00 |
| Special Programs | 1.00 | 1.00 | 2.00 | 1.75 |
| Teaching & Learning | 2.95 | 1.00 | 2.95 | 2.95 |
| Office of the Superintendent | 2.00 | 2.00 | 2.00 | 2.00 |
| Transportation | 26.71 | 26.85 | 32.33 | 33.85 |
| Business Office | 5.67 | 6.05 | 6.05 | 7.55 |
| Maintenance | 9.35 | 8.03 | 9.28 | 12.30 |
| Human Resources | 5.50 | 4.50 | 4.50 | 4.25 |
| Technology | 1.00 | 1.00 | 2.00 | 1.00 |
| | 59.56 | 55.81 | 70.29 | 74.15 |

Central Locations - General Fund Requirements

Jefferson County School District 509J
June 30, 2023

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|-----------------------|
| \$ | \$ | \$ FTE | | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | | 1000 - Instruction | | | |
| | | | | 1111 - Elementary Instruction | | | |
| 20,767 | 5,799 | 44,203 | 1.00 | 0100 - Salaries | 45,872 | 45,872 | 45,872 1.00 |
| 25,025 | 5,913 | 33,725 | | 0200 - Associated Payroll Costs | 31,846 | 31,846 | 31,846 |
| - | - | 27,711 | | 0400 - Supplies and Materials | 168,100 | 168,100 | 168,100 |
| 45,792 | 11,712 | 105,639 | 1.00 | Total Function 1111: | 245,818 | 245,818 | 245,818 1.00 |
| | | | | 1121 - Middle/Junior High Programs | | | |
| 15,320 | 25,700 | 44,613 | 1.00 | 0100 - Salaries | 86,825 | 86,825 | 86,825 1.00 |
| 10,139 | 21,962 | 33,855 | | 0200 - Associated Payroll Costs | 43,261 | 43,261 | 43,261 |
| - | - | - | | 0400 - Supplies and Materials | 63,200 | 63,200 | 63,200 |
| 25,459 | 47,662 | 78,468 | 1.00 | Total Function 1121: | 193,286 | 193,286 | 193,286 1.00 |
| | | | | 1131 - High School Programs | | | |
| 26,064 | 46,209 | 48,223 | 1.00 | 0100 - Salaries | 46,329 | 46,329 | 46,329 1.00 |
| 10,520 | 14,473 | 15,476 | | 0200 - Associated Payroll Costs | 31,869 | 31,869 | 31,869 |
| - | - | - | | 0400 - Supplies and Materials | 89,700 | 89,700 | 89,700 |
| 36,584 | 60,683 | 63,699 | 1.00 | Total Function 1131: | 167,898 | 167,898 | 167,898 1.00 |
| | | | | 1210 - Programs for The Talented and Gifted | | | |
| 39,117 | 39,900 | 40,897 | 0.50 | 0100 - Salaries | 34,939 | 34,939 | 34,939 0.50 |
| 24,704 | 21,766 | 24,724 | | 0200 - Associated Payroll Costs | 19,128 | 19,128 | 19,128 |
| 427 | - | 300 | | 0300 - Purchased Services | 300 | 300 | 300 |
| 3,722 | 1,911 | 5,400 | | 0400 - Supplies and Materials | 5,400 | 5,400 | 5,400 |
| 67,970 | 63,576 | 71,321 | 0.50 | Total Function 1210: | 59,767 | 59,767 | 59,767 0.50 |
| | | | | 1223 - Community Transition Center | | | |
| 43,940 | 43,704 | 46,030 | | 0600 - Other Objects | 46,030 | 46,030 | 46,030 |
| | | | | 1227 - Extended School Year Programs | | | |
| 24,731 | 23,112 | 22,000 | | 0100 - Salaries | 30,000 | 30,000 | 30,000 |
| 9,956 | 6,012 | 7,742 | | 0200 - Associated Payroll Costs | 8,439 | 8,439 | 8,439 |
| 150 | 126 | 150 | | 0400 - Supplies and Materials | 500 | 500 | 500 |
| 34,837 | 29,250 | 29,892 | | Total Function 1227: | 38,939 | 38,939 | 38,939 |
| | | | | 1229 - Behavioral Program | | | |
| - | - | 1,155 | | 0300 - Purchased Services | 1,155 | 1,155 | 1,155 |
| | | | | 1250 - Special Education Program | | | |
| - | - | - | | 0300 - Purchased Services | 2,000 | 2,000 | 2,000 |
| 100 | 186 | - | | 0400 - Supplies and Materials | 8,000 | 8,000 | 8,000 |
| 100 | 186 | - | | Total Function 1250: | 10,000 | 10,000 | 10,000 |
| | | | | 1291 - ESL Instructional Program | | | |
| - | - | 168,356 | 3.75 | 0100 - Salaries | 212,928 | 212,928 | 212,928 4.00 |
| - | - | 131,846 | | 0200 - Associated Payroll Costs | 135,181 | 135,181 | 135,181 |
| - | - | 50,000 | | 0300 - Purchased Services | 50,000 | 50,000 | 50,000 |
| 2,335 | - | 53,000 | | 0400 - Supplies and Materials | 49,000 | 49,000 | 49,000 |
| 2,335 | - | 403,202 | 3.75 | Total Function 1291: | 447,109 | 447,109 | 447,109 4.00 |
| 257,015 | 256,772 | 799,406 | 7.25 | Total Function 1000: | 1,210,002 | 1,210,002 | 1,210,002 7.50 |
| | | | | 2000 - Support Services | | | |
| | | | | 2114 - Student Accounting Services | | | |
| 21,880 | 23,265 | 21,283 | 0.34 | 0100 - Salaries | 24,794 | 24,794 | 24,794 0.34 |
| 14,944 | 15,273 | 14,296 | | 0200 - Associated Payroll Costs | 16,885 | 16,885 | 16,885 |
| - | - | 1,000 | | 0400 - Supplies and Materials | 1,000 | 1,000 | 1,000 |
| 36,824 | 38,538 | 36,579 | 0.34 | Total Function 2114: | 42,679 | 42,679 | 42,679 0.34 |
| | | | | 2115 - Student Safety Services | | | |
| 30,582 | 21,395 | - | | 0300 - Purchased Services | 40,000 | 40,000 | 40,000 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | <u>2130 - Health & Nursing Services</u> | | | | |
| 99,824 | 115,514 | 91,135 | 1.88 | 0100 - Salaries | 77,127 | 77,127 | 77,127 | 1.00 |
| 58,055 | 56,223 | 60,944 | | 0200 - Associated Payroll Costs | 48,095 | 48,095 | 48,095 | |
| 664 | 1,054 | 2,435 | | 0300 - Purchased Services | 2,500 | 2,500 | 2,500 | |
| 4,393 | 14,371 | 1,965 | | 0400 - Supplies and Materials | 7,100 | 7,100 | 7,100 | |
| 609 | 140 | 300 | | 0600 - Other Objects | 450 | 450 | 450 | |
| 163,545 | 187,301 | 156,779 | 1.88 | Total Function 2130: | 135,272 | 135,272 | 135,272 | 1.00 |
| | | | | <u>2160 - Other Student Treatment Services</u> | | | | |
| 82,300 | 83,835 | 85,000 | | 0300 - Purchased Services | 88,000 | 88,000 | 88,000 | |
| | | | | <u>2190 - Service Direction, Student Support Services</u> | | | | |
| 140,086 | 135,883 | 186,461 | 2.00 | 0100 - Salaries | 190,196 | 190,196 | 190,196 | 1.75 |
| 84,512 | 71,094 | 94,034 | | 0200 - Associated Payroll Costs | 93,852 | 93,852 | 93,852 | |
| 42,947 | 46,707 | 1,500 | | 0300 - Purchased Services | 7,200 | 7,200 | 7,200 | |
| 4,305 | 1,241 | 1,600 | | 0400 - Supplies and Materials | 7,375 | 7,375 | 7,375 | |
| 1,055 | - | 1,130 | | 0600 - Other Objects | 1,200 | 1,200 | 1,200 | |
| 272,906 | 254,924 | 284,725 | 2.00 | Total Function 2190: | 299,823 | 299,823 | 299,823 | 1.75 |
| | | | | <u>2211 - Improvement of Instruction Services</u> | | | | |
| 298,727 | 213,236 | 192,380 | 2.95 | 0100 - Salaries | 298,639 | 298,639 | 298,639 | 2.95 |
| 181,915 | 128,195 | 119,566 | | 0200 - Associated Payroll Costs | 171,814 | 171,814 | 171,814 | |
| 477 | 250 | 1,700 | | 0300 - Purchased Services | 1,700 | 1,700 | 1,700 | |
| 8,830 | 13,739 | 7,550 | | 0400 - Supplies and Materials | 7,550 | 7,550 | 7,550 | |
| 1,294 | 1,215 | 1,500 | | 0600 - Other Objects | 1,500 | 1,500 | 1,500 | |
| 491,243 | 356,635 | 322,696 | 2.95 | Total Function 2211: | 481,203 | 481,203 | 481,203 | 2.95 |
| | | | | <u>2220 - Educational Media Services</u> | | | | |
| - | - | 1,155 | | 0300 - Purchased Services | 1,155 | 1,155 | 1,155 | |
| | | | | <u>2230 - Assessment & Testing</u> | | | | |
| 59,030 | 24,049 | 65,000 | | 0100 - Salaries | 60,000 | 60,000 | 60,000 | |
| 10,785 | 3,528 | 18,975 | | 0200 - Associated Payroll Costs | 16,878 | 16,878 | 16,878 | |
| 2,885 | 2,889 | 8,770 | | 0400 - Supplies and Materials | 8,770 | 8,770 | 8,770 | |
| 72,701 | 30,466 | 92,745 | | Total Function 2230: | 85,648 | 85,648 | 85,648 | |
| | | | | <u>2240 - Instructional Staff Develop</u> | | | | |
| 33,167 | 44,714 | 45,000 | | 0200 - Associated Payroll Costs | 45,000 | 45,000 | 45,000 | |
| - | - | 13,988 | | 0300 - Purchased Services | 13,988 | 13,988 | 13,988 | |
| 13,995 | 9,057 | 15,000 | | 0400 - Supplies and Materials | 19,000 | 19,000 | 19,000 | |
| 47,162 | 53,771 | 73,988 | | Total Function 2240: | 77,988 | 77,988 | 77,988 | |
| | | | | <u>2244 - Adminstration Staff Development</u> | | | | |
| 12,962 | - | 25,000 | | 0200 - Associated Payroll Costs | 25,000 | 25,000 | 25,000 | |
| | | | | <u>2310 - Board of Education Services</u> | | | | |
| 151,111 | 148,237 | 161,500 | | 0300 - Purchased Services | 156,750 | 156,750 | 156,750 | |
| 1,305 | 6,190 | 2,500 | | 0400 - Supplies and Materials | 4,000 | 4,000 | 4,000 | |
| 8,161 | 8,161 | 9,000 | | 0600 - Other Objects | 9,000 | 9,000 | 9,000 | |
| 160,577 | 162,588 | 173,000 | | Total Function 2310: | 169,750 | 169,750 | 169,750 | |
| | | | | <u>2321 - Office of The Superintendent Services</u> | | | | |
| 283,870 | 325,625 | 262,376 | 2.00 | 0100 - Salaries | 282,812 | 282,812 | 282,812 | 2.00 |
| 157,795 | 171,344 | 159,039 | | 0200 - Associated Payroll Costs | 131,218 | 131,218 | 131,218 | |
| 17,187 | 2,359 | 70,000 | | 0300 - Purchased Services | 60,000 | 60,000 | 60,000 | |
| 4,179 | 4,705 | 7,700 | | 0400 - Supplies and Materials | 10,200 | 10,200 | 10,200 | |
| 1,055 | 1,065 | 2,500 | | 0600 - Other Objects | 2,500 | 2,500 | 2,500 | |
| 464,087 | 505,099 | 501,615 | 2.00 | Total Function 2321: | 486,730 | 486,730 | 486,730 | 2.00 |
| | | | | <u>2329 - Other Executive Adminstration Services</u> | | | | |
| 25,364 | 15,543 | 29,540 | | 0300 - Purchased Services | 21,000 | 21,000 | 21,000 | |
| 4,820 | 8,795 | 6,300 | | 0400 - Supplies and Materials | 8,000 | 8,000 | 8,000 | |
| 30,184 | 24,339 | 35,840 | | Total Function 2329: | 29,000 | 29,000 | 29,000 | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|--------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | 2410 - Office of The Principal Services | | | | |
| 709 | 469 | 47,000 | | 0300 - Purchased Services | 47,000 | 47,000 | 47,000 | |
| | | | | 2520 - Fiscal Services | | | | |
| 348,067 | 380,101 | 409,517 | 5.00 | 0100 - Salaries | 462,368 | 462,368 | 462,368 | 5.50 |
| 194,161 | 186,172 | 260,088 | | 0200 - Associated Payroll Costs | 248,582 | 248,582 | 248,582 | |
| 100,063 | 91,206 | 89,300 | | 0300 - Purchased Services | 93,425 | 93,425 | 93,425 | |
| 65,766 | 40,387 | 34,250 | | 0400 - Supplies and Materials | 41,000 | 41,000 | 41,000 | |
| 4,232 | 2,910 | 4,000 | | 0600 - Other Objects | 4,000 | 4,000 | 4,000 | |
| 712,289 | 700,776 | 797,155 | 5.00 | Total Function 2520: | 849,375 | 849,375 | 849,375 | 5.50 |
| | | | | 2528 - Risk Management Services | | | | |
| - | 2,394 | - | | 0300 - Purchased Services | - | - | - | |
| 75,393 | 98,672 | 113,400 | | 0600 - Other Objects | 114,575 | 114,575 | 114,575 | |
| 75,393 | 101,066 | 113,400 | | Total Function 2528: | 114,575 | 114,575 | 114,575 | |
| | | | | 2542 - Buildings Services | | | | |
| 44,638 | 43,535 | 45,037 | 0.78 | 0100 - Salaries | 138,819 | 138,819 | 138,819 | 2.75 |
| 29,563 | 29,330 | 30,575 | | 0200 - Associated Payroll Costs | 93,487 | 93,487 | 93,487 | |
| 66,881 | 102,870 | 70,270 | | 0300 - Purchased Services | 83,650 | 83,650 | 83,650 | |
| 7,730 | 108,768 | 10,570 | | 0400 - Supplies and Materials | 29,500 | 29,500 | 29,500 | |
| - | 600 | - | | 0500 - Capital Outlay | - | - | - | |
| 150,530 | 178,602 | 205,400 | | 0600 - Other Objects | 260,000 | 260,000 | 260,000 | |
| 299,343 | 463,705 | 361,852 | 0.78 | Total Function 2542: | 605,456 | 605,456 | 605,456 | 2.75 |
| | | | | 2543 - Grounds Services | | | | |
| 41,192 | 29,003 | 60,087 | 1.00 | 0100 - Salaries | 109,995 | 109,995 | 109,995 | 2.00 |
| 14,685 | 9,522 | 40,817 | | 0200 - Associated Payroll Costs | 70,679 | 70,679 | 70,679 | |
| 10,531 | 7,431 | 13,060 | | 0300 - Purchased Services | 16,150 | 16,150 | 16,150 | |
| 13,814 | 12,981 | 18,500 | | 0400 - Supplies and Materials | 17,500 | 17,500 | 17,500 | |
| - | - | 150 | | 0600 - Other Objects | 150 | 150 | 150 | |
| 80,222 | 58,937 | 132,614 | 1.00 | Total Function 2543: | 214,474 | 214,474 | 214,474 | 2.00 |
| | | | | 2544 - Maintenance Services | | | | |
| 471,011 | 373,857 | 468,019 | 7.50 | 0100 - Salaries | 491,671 | 491,671 | 491,671 | 7.55 |
| 285,343 | 230,271 | 290,613 | | 0200 - Associated Payroll Costs | 266,619 | 266,619 | 266,619 | |
| 17,665 | 19,844 | 19,240 | | 0300 - Purchased Services | 21,250 | 21,250 | 21,250 | |
| 73,816 | 72,996 | 76,760 | | 0400 - Supplies and Materials | 83,480 | 83,480 | 83,480 | |
| 6,847 | 7,907 | 9,500 | | 0600 - Other Objects | 13,500 | 13,500 | 13,500 | |
| 854,682 | 704,875 | 864,132 | 7.50 | Total Function 2544: | 876,520 | 876,520 | 876,520 | 7.55 |
| | | | | 2546 - Security Services | | | | |
| 359 | 924 | 800 | | 0300 - Purchased Services | 1,100 | 1,100 | 1,100 | |
| | | | | 2552 - Vehicle Operation Services | | | | |
| 1,088,113 | 1,065,867 | 1,278,775 | 32.33 | 0100 - Salaries | 1,507,185 | 1,507,185 | 1,507,185 | 33.85 |
| 776,520 | 754,958 | 854,991 | | 0200 - Associated Payroll Costs | 936,890 | 936,890 | 936,890 | |
| (29,151) | 2,288 | (51,550) | | 0300 - Purchased Services | (43,400) | (43,400) | (43,400) | |
| 213,105 | 194,780 | 294,250 | | 0400 - Supplies and Materials | 430,208 | 430,208 | 430,208 | |
| 33,417 | 42,083 | 47,500 | | 0600 - Other Objects | 65,000 | 65,000 | 65,000 | |
| 2,082,003 | 2,059,976 | 2,423,966 | 32.33 | Total Function 2552: | 2,895,883 | 2,895,883 | 2,895,883 | 33.85 |
| | | | | 2572 - Purchasing Services | | | | |
| 17,821 | 18,490 | 18,079 | 0.33 | 0100 - Salaries | 20,524 | 20,524 | 20,524 | 0.33 |
| 12,031 | 12,447 | 12,351 | | 0200 - Associated Payroll Costs | 11,974 | 11,974 | 11,974 | |
| 11,580 | 2,662 | 2,500 | | 0400 - Supplies and Materials | 2,500 | 2,500 | 2,500 | |
| 41,433 | 33,599 | 32,930 | 0.33 | Total Function 2572: | 34,998 | 34,998 | 34,998 | 0.33 |
| | | | | 2573 - Warehousing & Distributing Services | | | | |
| 13,967 | 14,076 | 14,516 | 0.38 | 0100 - Salaries | 15,213 | 15,213 | 15,213 | 0.38 |
| 11,737 | 11,748 | 12,288 | | 0200 - Associated Payroll Costs | 11,684 | 11,684 | 11,684 | |
| 25,703 | 25,824 | 26,804 | 0.38 | Total Function 2573: | 26,897 | 26,897 | 26,897 | 0.38 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|--------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE | |
| | | | <u>2574 - Printing/Copying Services</u> | | | | |
| 3,082 | 21,492 | - | 0300 - Purchased Services | - | - | - | |
| 473 | - | - | 0400 - Supplies and Materials | - | - | - | |
| 3,554 | 21,492 | - | Total Function 2574: | - | - | - | |
| | | | <u>2626 - Grant Writing Services</u> | | | | |
| 4,703 | 43,391 | 12,000 | 0300 - Purchased Services | 12,000 | 12,000 | 12,000 | |
| | | | <u>2633 - Public Information Services</u> | | | | |
| - | - | - | 0100 - Salaries | 104,398 | 104,398 | 104,398 | 1.00 |
| - | - | - | 0200 - Associated Payroll Costs | 55,767 | 55,767 | 55,767 | |
| 51,152 | 32,306 | 22,100 | 0300 - Purchased Services | 33,700 | 33,700 | 33,700 | |
| - | 110 | - | 0400 - Supplies and Materials | 1,000 | 1,000 | 1,000 | |
| - | 85 | - | 0600 - Other Objects | - | - | - | |
| 51,152 | 32,501 | 22,100 | Total Function 2633: | 194,865 | 194,865 | 194,865 | 1.00 |
| | | | <u>2640 - Staff Services</u> | | | | |
| 422,350 | 331,505 | 373,487 | 0100 - Salaries | 374,795 | 374,795 | 374,795 | 4.25 |
| 214,572 | 200,707 | 205,695 | 0200 - Associated Payroll Costs | 194,418 | 194,418 | 194,418 | |
| 24,185 | 9,589 | 32,000 | 0300 - Purchased Services | 23,100 | 23,100 | 23,100 | |
| 56,571 | 56,161 | 73,500 | 0400 - Supplies and Materials | 66,500 | 66,500 | 66,500 | |
| 2,504 | 1,345 | 2,500 | 0600 - Other Objects | 2,500 | 2,500 | 2,500 | |
| 720,181 | 599,307 | 687,182 | Total Function 2640: | 661,313 | 661,313 | 661,313 | 4.25 |
| | | | <u>2642 - Recruitment and Placement Services</u> | | | | |
| 2,522 | 6,956 | 11,000 | 0300 - Purchased Services | 8,000 | 8,000 | 8,000 | |
| 1,086 | 545 | 2,000 | 0400 - Supplies and Materials | 2,000 | 2,000 | 2,000 | |
| 8,208 | 2,646 | 9,500 | 0600 - Other Objects | 11,000 | 11,000 | 11,000 | |
| 11,815 | 10,147 | 22,500 | Total Function 2642: | 21,000 | 21,000 | 21,000 | |
| | | | <u>2645 - Health Services - Staff</u> | | | | |
| 1,667 | 1,648 | 4,000 | 0300 - Purchased Services | 2,000 | 2,000 | 2,000 | |
| - | - | - | 0400 - Supplies and Materials | 1,000 | 1,000 | 1,000 | |
| 1,667 | 1,648 | 4,000 | Total Function 2645: | 3,000 | 3,000 | 3,000 | |
| | | | <u>2660 - Technology Services</u> | | | | |
| 118,169 | 120,461 | 124,672 | 0100 - Salaries | 128,180 | 128,180 | 128,180 | 1.00 |
| 74,758 | 75,272 | 91,685 | 0200 - Associated Payroll Costs | 66,443 | 66,443 | 66,443 | |
| 2,136 | 1,020 | 7,410 | 0300 - Purchased Services | 13,010 | 13,010 | 13,010 | |
| 97,471 | 98,052 | 137,138 | 0400 - Supplies and Materials | 143,000 | 143,000 | 143,000 | |
| 300 | 300 | 300 | 0600 - Other Objects | - | - | - | |
| 292,835 | 295,106 | 361,205 | Total Function 2660: | 350,633 | 350,633 | 350,633 | 1.00 |
| | | | <u>2669 - Telecommunication Services</u> | | | | |
| 59,515 | 61,923 | 58,362 | 0300 - Purchased Services | 58,602 | 58,602 | 58,602 | |
| | | | <u>2680 - Interpretation and Translation</u> | | | | |
| 4,233 | 910 | 6,000 | 0300 - Purchased Services | 4,000 | 4,000 | 4,000 | |
| | | | <u>2690 - Other Support Services</u> | | | | |
| - | - | - | 0300 - Purchased Services | 125,000 | 125,000 | 125,000 | |
| | | | <u>2700 - Supplemental Retirement Program</u> | | | | |
| 51,266 | 35,485 | 48,859 | 0100 - Salaries | 45,664 | 45,664 | 45,664 | |
| 4,458 | 2,750 | 4,153 | 0200 - Associated Payroll Costs | 12,845 | 12,845 | 12,845 | |
| 55,724 | 38,235 | 53,012 | Total Function 2700: | 58,509 | 58,509 | 58,509 | |
| 7,242,588 | 6,973,703 | 7,816,136 | Total Function 2000: | 9,117,448 | 9,117,448 | 9,117,448 | 66.65 |
| | | | 3000 - Enterprise and Community Services | | | | |
| | | | <u>3320 - Community Recreation Services</u> | | | | |
| 30,000 | 30,000 | 30,000 | 0300 - Purchased Services | 30,000 | 30,000 | 30,000 | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|------------------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 3330 - Civic Services | | | |
| - | - | 3,004 0.06 | 0100 - Salaries | - | - | - |
| - | - | 2,191 | 0200 - Associated Payroll Costs | - | - | - |
| 222 | - | - | 0300 - Purchased Services | - | - | - |
| 222 | - | 5,195 0.06 | Total Function 3330: | - | - | - |
| 30,222 | 30,000 | 35,195 0.06 | Total Function 3000: | 30,000 | 30,000 | 30,000 |
| 7,529,825 | 7,260,475 | 8,650,737 70.29 | | 10,357,450 | 10,357,450 | 10,357,450 74.15 |

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

101 - Bus Replacement Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 101 - Bus Replacement Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 241,698 | 239,152 | 277,399 | 3000 - Revenue From State Sources | 277,000 | 277,000 | 277,000 |
| 1,874,250 | 1,987,464 | 1,591,500 | 5000 - Other Sources | 2,130,000 | 2,130,000 | 2,130,000 |
| 2,115,949 | 2,226,616 | 1,868,899 | Total Function 0000: | 2,407,000 | 2,407,000 | 2,407,000 |
| 2,115,949 | 2,226,616 | 1,868,899 | Total Resources: | 2,407,000 | 2,407,000 | 2,407,000 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2552 - Vehicle Operation Services | | | |
| 415,985 | 385,888 | 555,950 | 0500 - Capital Outlay | 369,000 | 369,000 | 369,000 |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 1,312,949 | 0800 - Other Uses of Funds | 2,038,000 | 2,038,000 | 2,038,000 |
| 415,985 | 385,888 | 1,868,899 | Total Requirements: | 2,407,000 | 2,407,000 | 2,407,000 |
| (1,699,964) | (1,840,728) | - | Total Fund 101: | - | - | - |

Jefferson County School District
Bus Replacement Plan (Fund 101)
June 30, 2023

| Meets HB2795 | | | | | | | | | |
|---------------------------------------|-------------------------------------|----------|------|----------|---------|---------|---------|---------|---------|
| Fleet # | Description | Capacity | Year | Mandate? | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY26-27 |
| Route Bus | | | | | | | | | |
| 12 E232933 | 2006 BLUEBIRD BUS #12 | 42 | 2006 | NO | | 161,229 | | | |
| 18 E230793 | 2005 BLUEBIRD BUS #18 | 84 | 2005 | NO | | 161,229 | | | |
| 28 E228534 | 2005 BLUEBIRD BUS #28 | 84 | 2005 | NO | 156,533 | | | | |
| 50 E227142 | 2004 BLUEBIRD BUS #50 | 78 | 2004 | NO | 156,533 | | | | |
| 55 E256709 | 2013 BLUEBIRD ALL AMERICAN BUS #55 | 84 | 2013 | YES | | | 166,066 | | |
| 56 E256710 | 2013 BLUEBIRD ALL AMERICAN BUS #56 | 84 | 2013 | YES | | | 166,066 | | |
| 57 E256738 | 2013 BLUEBIRD D3RE4006 BUS #57 | 84 | 2013 | YES | | | 166,066 | | |
| 58 E260202 | 2014 BLUEBIRD T3RE4006 BUS #58 | 84 | 2014 | YES | | | | 171,048 | |
| 59 E260222 | 2015 BLUEBIRD T3RE4006 BUS #59 | 84 | 2015 | YES | | | | 171,048 | |
| 60 E260240 | 2016 BLUEBIRD #60 | 77 | 2016 | YES | | | | 171,048 | |
| 61 E260248 | 2016 BLUEBIRD BUS #61 | 77 | 2016 | YES | | | | | 176,179 |
| 62 E266416 | 2017 BLUEBIRD BUS #62 | 84 | 2017 | YES | | | | | 176,179 |
| 63 E266417 | 2017 BLUEBIRD BUS #63 | 84 | 2017 | YES | | | | | 176,179 |
| 64 E266418 | 2017 BLUEBIRD BUS #64 | 84 | 2017 | YES | | | | | |
| 65 E266445 | 2018 BLUEBIRD BUS #65 | 72 | 2018 | YES | | | | | |
| 66 E266446 | 2018 BLUEBIRD BUS #66 | 84 | 2018 | YES | | | | | |
| 69 E274876 | 2019 BLUEBIRD BUS #69 | 84 | 2019 | YES | | | | | |
| 71 E274899 | 2020 BLUEBIRD BUS #71 | 72 | 2020 | YES | | | | | |
| 72 E274900 | 2020 BLUEBIRD BUS #72 | 84 | 2020 | YES | | | | | |
| 74 E281068 | 2019 MICROBIRD G5 200 BUS#74 | 14 | 2019 | YES | | | | | |
| 75 E281087 | 2021 BLUEBIRD BUS #75 | 72 | 2021 | YES | | | | | |
| 78 E281077 | 2020 MICROBIRD G5 MB-IV 200 BUS #78 | 27 | 2020 | YES | | | | | |
| 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 | | | | | |
| XXXXXX | 2021 FORD MICRO BIRD G5200 BUS | | 2021 | YES | | | | | |
| XXXXXX | 2021 FORD MICRO BIRD G5200 BUS | | 2021 | YES | | | | | |
| Trip Bus | | | | | | | | | |
| 53 E252374 | 2012 BLUEBIRD BUS #53 | 78 | 2012 | YES | | 161,229 | | | |
| 68 E274877 | 2019 BLUEBIRD BUS #68 | 84 | 2019 | YES | | | | | |
| 76 E281088 | 2021 BLUEBIRD BUS #76 | 84 | 2021 | YES | | | | | |
| Other Student Transportation Vehicles | | | | | | | | | |
| 54 E252377 | 2011 CHEVROLET SUBURBAN #54 | 8 | 2011 | YES | 55,000 | | | | |
| 67 E266444 | 2017 FORD EXPEDITION EL | 8 | 2017 | YES | | | | | |
| 70 E279859 | 2019 FORD EXPEDITION EL | 8 | 2019 | YES | | | | | |

| Fleet # | Description | Capacity | Year | Meets HB2795 | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY26-27 |
|------------|-------------------------------|----------|------|-----------------|---------|---------|---------|---------|---------|
| | | | | Mandate? | | | | | |
| 73 E274898 | 2019 FORD EXPEDITION EL | 8 | 2019 | YES | | | | | |
| 77 E281073 | 2019 FORD EXPEDITION EL | 8 | 2020 | YES | | | | | |
| Exxxxxx | 2021 FORD EXPEDITION EL 4X4 | | 2021 | YES | | | | | |
| Exxxxxx | 2021 FORD EXPEDITION 4 DR 4X4 | | 2021 | YES | | | | | |

Spare Bus

| | | | | |
|------------|---|----|------|----|
| 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 |
| 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 |
| 22 | E227149 2003 GIRARDIN CHEVROLET BUS #22 | 15 | 2003 | NO |

| | | | | |
|----------------|----------------|----------------|----------------|----------------|
| 368,066 | 483,687 | 498,198 | 513,144 | 528,537 |
| 3 | 3 | 3 | 3 | 3 |



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. Those initial grants 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 in normal years. In 2021-22, the OEA Choice offered Wellness Grants and the District applied and received a grant in the amount of \$15,000. The 2022-23 budget reflects a transfer of \$6,500.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

102 - Employee Wellness Program

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 102 - Employee Wellness Program | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 50 | - | 15,600 | 1000 - Revenue from Local Sources | - | - | - |
| 26,185 | 23,113 | 21,500 | 5000 - Other Sources | 38,000 | 38,000 | 38,000 |
| 26,235 | 23,113 | 37,100 | Total Function 0000: | 38,000 | 38,000 | 38,000 |
| 26,235 | 23,113 | 37,100 | Total Resources: | 38,000 | 38,000 | 38,000 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2645 - Health Services - Staff | | | |
| 1,500 | 1,500 | 1,500 0.08 | 0100 - Salaries | 1,500 | 1,500 | 1,500 0.08 |
| 853 | 611 | 551 | 0200 - Associated Payroll Costs | 446 | 446 | 446 |
| 3,121 | 1,244 | 4,500 | 0300 - Purchased Services | 11,000 | 11,000 | 11,000 |
| 4,148 | 3,170 | 20,000 | 0400 - Supplies and Materials | 5,000 | 5,000 | 5,000 |
| 9,623 | 6,525 | 26,551 0.08 | Total Function 2645: | 17,946 | 17,946 | 17,946 0.08 |
| | | | 7000 - Unappropriated Ending Fund Balance | | | |
| | | | 7000 - Unappropriated End Fund Balance | | | |
| - | - | 10,549 | 0800 - Other Uses of Funds | 20,054 | 20,054 | 20,054 |
| 9,623 | 6,525 | 37,100 0.08 | Total Requirements: | 38,000 | 38,000 | 38,000 0.08 |
| (16,613) | (16,588) | - 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, 2023

104 - WS Housing Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 104 - WS Housing Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 16,792 | 36,945 | 45,000 | 1000 - Revenue from Local Sources | 55,740 | 55,740 | 55,740 |
| 121,564 | 73,271 | 20,000 | 5000 - Other Sources | 78,575 | 78,575 | 78,575 |
| 138,356 | 110,216 | 65,000 | Total Function 0000: | 134,315 | 134,315 | 134,315 |
| 138,356 | 110,216 | 65,000 | Total Resources: | 134,315 | 134,315 | 134,315 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2542 - Buildings Services | | | |
| 11,387 | 4,346 | 4,500 | 0300 - Purchased Services | 4,500 | 4,500 | 4,500 |
| | | | 2544 - Maintenance Services | | | |
| - | 3,278 | 30,500 | 0300 - Purchased Services | 30,500 | 30,500 | 30,500 |
| 5,097 | 3,149 | 20,000 | 0400 - Supplies and Materials | 20,000 | 20,000 | 20,000 |
| 48,600 | 62,193 | 10,000 | 0500 - Capital Outlay | 10,000 | 10,000 | 10,000 |
| 53,697 | 68,620 | 60,500 | Total Function 2544: | 60,500 | 60,500 | 60,500 |
| 65,085 | 72,966 | 65,000 | Total Function 2000: | 65,000 | 65,000 | 65,000 |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | - | 0800 - Other Uses of Funds | 69,315 | 69,315 | 69,315 |
| 65,085 | 72,966 | 65,000 | Total Requirements: | 134,315 | 134,315 | 134,315 |
| (73,271) | (37,251) | - | 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 2022-23 budget reflects a transfer of \$188,400.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

105 - Performing Arts Center

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 105 - Performing Arts Center | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | Resources | | | | |
| | | | | 8000 - Internal | | | | |
| | | | | 0000 - General Function | | | | |
| 7,319 | 841 | 17,500 | | 1000 - Revenue from Local Sources | 10,000 | 10,000 | 10,000 | |
| 171,776 | 176,753 | 179,967 | | 5000 - Other Sources | 188,400 | 188,400 | 188,400 | |
| 179,095 | 177,595 | 197,467 | | Total Function 0000: | 198,400 | 198,400 | 198,400 | |
| 179,095 | 177,595 | 197,467 | | Total Resources: | 198,400 | 198,400 | 198,400 | |
| | | | | Requirements | | | | |
| | | | | 2000 - Support Services | | | | |
| | | | | 2542 - Buildings Services | | | | |
| 13,322 | 13,376 | 14,547 | 0.25 | 0100 - Salaries | 10,860 | 10,860 | 10,860 | 0.25 |
| 9,469 | 9,571 | 10,031 | | 0200 - Associated Payroll Costs | 7,845 | 7,845 | 7,845 | |
| 51,241 | 50,308 | 52,500 | | 0300 - Purchased Services | 61,500 | 61,500 | 61,500 | |
| 2,188 | 1,715 | 2,000 | | 0400 - Supplies and Materials | 2,000 | 2,000 | 2,000 | |
| - | 287 | 300 | | 0600 - Other Objects | 300 | 300 | 300 | |
| 76,220 | 75,257 | 79,378 | 0.25 | Total Function 2542: | 82,505 | 82,505 | 82,505 | 0.25 |
| | | | | 2543 - Grounds Services | | | | |
| - | 205 | 500 | | 0400 - Supplies and Materials | 500 | 500 | 500 | |
| | | | | 2544 - Maintenance Services | | | | |
| 8,601 | 8,793 | 7,500 | | 0300 - Purchased Services | 7,500 | 7,500 | 7,500 | |
| 1,335 | 1,173 | 3,950 | | 0400 - Supplies and Materials | 1,700 | 1,700 | 1,700 | |
| 9,936 | 9,966 | 11,450 | | Total Function 2544: | 9,200 | 9,200 | 9,200 | |
| | | | | 2546 - Security Services | | | | |
| 1,173 | 1,295 | 1,300 | | 0300 - Purchased Services | 1,500 | 1,500 | 1,500 | |
| 87,329 | 86,723 | 92,628 | 0.25 | Total Function 2000: | 93,705 | 93,705 | 93,705 | 0.25 |
| | | | | 3000 - Enterprise and Community Services | | | | |
| | | | | 3390 - Other Community Services | | | | |
| 44,976 | 47,069 | 51,258 | 1.00 | 0100 - Salaries | 54,654 | 54,654 | 54,654 | 1.00 |
| 39,697 | 40,918 | 43,931 | | 0200 - Associated Payroll Costs | 43,474 | 43,474 | 43,474 | |
| 6,778 | 2,036 | 7,650 | | 0300 - Purchased Services | 3,050 | 3,050 | 3,050 | |
| 314 | 848 | 2,000 | | 0400 - Supplies and Materials | 3,517 | 3,517 | 3,517 | |
| 91,766 | 90,871 | 104,839 | 1.00 | Total Function 3390: | 104,695 | 104,695 | 104,695 | 1.00 |
| 179,095 | 177,595 | 197,467 | 1.25 | Total Requirements: | 198,400 | 198,400 | 198,400 | 1.25 |
| - | - | - | 1.25 | Total Fund 105: | - | - | - | 1.25 |



Fund 106 – Classroom Furniture Replacement Fund

The Classroom Furniture Replacement Fund was established to update obsolete classroom furniture. Resources for this fund depend on a transfer from the General Fund. The 2022-23 budget reflects a transfer of \$15,000.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

106 - Classroom Furniture Replacement Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 106 - Classroom Furniture Replacement Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 64,712 | 128,882 | 65,000 | 5000 - Other Sources | 88,000 | 88,000 | 88,000 |
| 64,712 | 128,882 | 65,000 | Total Resources: | 88,000 | 88,000 | 88,000 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| 12,870 | - | 25,000 | 0400 - Supplies and Materials | 32,500 | 32,500 | 32,500 |
| | | | 1121 - Middle/Junior High Programs | | | |
| 7,180 | - | 12,500 | 0400 - Supplies and Materials | 16,250 | 16,250 | 16,250 |
| | | | 1131 - High School Programs | | | |
| 780 | 9,616 | 12,500 | 0400 - Supplies and Materials | 16,250 | 16,250 | 16,250 |
| 20,830 | 9,616 | 50,000 | Total Function 1000: | 65,000 | 65,000 | 65,000 |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 15,000 | 0800 - Other Uses of Funds | 23,000 | 23,000 | 23,000 |
| 20,830 | 9,616 | 65,000 | Total Requirements: | 88,000 | 88,000 | 88,000 |
| (43,882) | (119,266) | - | 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 2022-23 budget reflects a transfer of \$100,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

107 - Technology Replacement Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 107 - Technology Replacement Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 71,927 | 56,477 | 90,000 | 1000 - Revenue from Local Sources | 90,000 | 90,000 | 90,000 |
| 847,362 | 1,144,532 | 875,000 | 5000 - Other Sources | 1,221,000 | 1,221,000 | 1,221,000 |
| 919,289 | 1,201,009 | 965,000 | Total Function 0000: | 1,311,000 | 1,311,000 | 1,311,000 |
| 919,289 | 1,201,009 | 965,000 | Total Resources: | 1,311,000 | 1,311,000 | 1,311,000 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2660 - Technology Services | | | |
| 7,198 | 6,761 | 9,000 | 0300 - Purchased Services | 9,000 | 9,000 | 9,000 |
| 117,560 | 8,977 | 150,525 | 0400 - Supplies and Materials | 322,000 | 322,000 | 322,000 |
| 124,758 | 15,737 | 159,525 | Total Function 2660: | 331,000 | 331,000 | 331,000 |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 805,475 | 0800 - Other Uses of Funds | 980,000 | 980,000 | 980,000 |
| 124,758 | 15,737 | 965,000 | Total Requirements: | 1,311,000 | 1,311,000 | 1,311,000 |
| (794,532) | (1,185,272) | - | Total Fund 107: | - | - | - |

Jefferson County School District 509-J
Technology Replacement Plan (Fund 107)
June 30, 2023

| Description | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY26-27 |
|---|------------------|------------------|------------------|------------------|------------------|
| *Chromebooks - MHS, BHS, JCMS, BE, ME, MA, VSK8 | 180,000 | 181,800 | 183,618 | 185,454 | 187,309 |
| *Chromebooks - 5th Year Replacement | | | | 315,000 | 318,150 |
| Staff Chromebooks | 6,000 | 6,060 | 6,121 | 6,182 | 6,244 |
| Desktops | 17,000 | 17,170 | 17,342 | 17,515 | 17,690 |
| Staff Laptops | 24,800 | 25,048 | 25,298 | 25,551 | 25,807 |
| ^Hot Spots | 60,000 | 60,600 | 61,206 | 61,818 | 62,436 |
| Projectors | 26,000 | 26,260 | 26,523 | 26,788 | 27,056 |
| Rack Mount UPS | 3,000 | | | | |
| Night Vision/Bullet Camera | 3,100 | 3,131 | 3,162 | 3,194 | 3,226 |
| Security Camera Dome/Bullet | 1,500 | 1,501 | 1,502 | 1,503 | 1,504 |
| Total | \$321,400 | \$321,570 | \$324,772 | \$643,006 | \$649,422 |

*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.

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



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 2022-23 budget reflects a transfer of \$100,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

108 - Textbook Replacement Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 108 - Textbook Replacement Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 1,905,876 | 1,838,981 | 1,750,000 | 5000 - Other Sources | 1,900,275 | 1,900,275 | 1,900,275 |
| 1,905,876 | 1,838,981 | 1,750,000 | Total Resources: | 1,900,275 | 1,900,275 | 1,900,275 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| 39,912 | 3,567 | 55,000 | 0400 - Supplies and Materials | 228,000 | 228,000 | 228,000 |
| | | | 1121 - Middle/Junior High Programs | | | |
| 103,522 | 7,603 | 50,000 | 0400 - Supplies and Materials | 114,000 | 114,000 | 114,000 |
| | | | 1131 - High School Programs | | | |
| 95,664 | 896 | 37,000 | 0400 - Supplies and Materials | 115,000 | 115,000 | 115,000 |
| 239,098 | 12,066 | 142,000 | Total Function 1000: | 457,000 | 457,000 | 457,000 |
| | | | 2000 - Support Services | | | |
| | | | 2213 - Curriculum Development | | | |
| 2,642 | 915 | - | 0100 - Salaries | - | - | - |
| 1,001 | 421 | - | 0200 - Associated Payroll Costs | - | - | - |
| 21,939 | 498 | - | 0400 - Supplies and Materials | - | - | - |
| 25,582 | 1,834 | - | Total Function 2213: | - | - | - |
| | | | 2240 - Instructional Staff Develop | | | |
| 1,726 | - | - | 0100 - Salaries | - | - | - |
| 489 | - | - | 0200 - Associated Payroll Costs | - | - | - |
| - | 27,100 | - | 0400 - Supplies and Materials | - | - | - |
| 2,215 | 27,100 | - | Total Function 2240: | - | - | - |
| 27,797 | 28,934 | - | Total Function 2000: | - | - | - |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 1,608,000 | 0800 - Other Uses of Funds | 1,443,275 | 1,443,275 | 1,443,275 |
| 266,895 | 41,000 | 1,750,000 | Total Requirements: | 1,900,275 | 1,900,275 | 1,900,275 |
| (1,638,981) | (1,797,981) | - | Total Fund 108: | - | - | - |

Jefferson County School District
Textbook Adoption Schedule (Fund 108)
June 30, 2023

| | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 | FY 26-27 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| ELA | 380,000 | 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 | 190,000 | 25,000 | 25,000 | 25,000 |
| Mathematics 6-12 | | 200,000 | | | |
| Science 6-12 Text, Kits Elem | 12,000 | 12,000 | 86,000 | 12,000 | 12,000 |
| Science | | | 300,000 | | |
| Health & PE Textbook | | | | 45,000 | |
| World Languages & Arts | | | | | |
| Electives (MS & HS) | | | | | |
| Total | 457,000 | 457,000 | 466,000 | 137,000 | 417,000 |

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 |



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 2022-23 budget reflects a transfer of \$25,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

109 - Equipment Replacement Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 109 - Equipment Replacement Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 9,498 | - | - | 4000 - Revenue From Federal Sources | - | - | - |
| 645,048 | 721,640 | 450,000 | 5000 - Other Sources | 564,500 | 564,500 | 564,500 |
| 654,547 | 721,640 | 450,000 | Total Function 0000: | 564,500 | 564,500 | 564,500 |
| 654,547 | 721,640 | 450,000 | Total Resources: | 564,500 | 564,500 | 564,500 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| - | - | 9,000 | 0400 - Supplies and Materials | - | - | - |
| | | | 1121 - Middle/Junior High Programs | | | |
| - | - | 10,000 | 0400 - Supplies and Materials | 10,000 | 10,000 | 10,000 |
| | | | 1131 - High School Programs | | | |
| - | 14,996 | 5,000 | 0400 - Supplies and Materials | 5,000 | 5,000 | 5,000 |
| - | - | 10,000 | 0500 - Capital Outlay | - | - | - |
| - | 14,996 | 15,000 | Total Function 1131: | 5,000 | 5,000 | 5,000 |
| - | 14,996 | 34,000 | Total Function 1000: | 15,000 | 15,000 | 15,000 |
| | | | 2000 - Support Services | | | |
| | | | 2130 - Health & Nursing Services | | | |
| - | - | 11,453 | 0400 - Supplies and Materials | 11,950 | 11,950 | 11,950 |
| | | | 2520 - Fiscal Services | | | |
| - | 750 | - | 0400 - Supplies and Materials | - | - | - |
| | | | 2544 - Maintenance Services | | | |
| - | 6,364 | - | 0300 - Purchased Services | - | - | - |
| 27,172 | - | - | 0400 - Supplies and Materials | - | - | - |
| 7,352 | - | - | 0500 - Capital Outlay | 57,000 | 57,000 | 57,000 |
| 34,524 | 6,364 | - | Total Function 2544: | 57,000 | 57,000 | 57,000 |
| | | | 2552 - Vehicle Operation Services | | | |
| 24,709 | - | - | 0500 - Capital Outlay | - | - | - |
| 59,233 | 7,114 | 11,453 | Total Function 2000: | 68,950 | 68,950 | 68,950 |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3100 - Food Services | | | |
| - | 27,257 | 9,564 | 0400 - Supplies and Materials | 2,200 | 2,200 | 2,200 |
| 39,870 | 59,117 | 54,080 | 0500 - Capital Outlay | 33,850 | 33,850 | 33,850 |
| 39,870 | 86,374 | 63,644 | Total Function 3100: | 36,050 | 36,050 | 36,050 |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 340,903 | 0800 - Other Uses of Funds | 444,500 | 444,500 | 444,500 |
| 99,103 | 108,484 | 450,000 | Total Requirements: | 564,500 | 564,500 | 564,500 |
| (555,444) | (613,156) | - | Total Fund 109: | - | - | - |

Jefferson County School District 509-J
Equipment Replacement List (Fund 109)
June 30, 2023

| Description | Type | Account Code | Total Costs |
|--|-------------|------------------------------|----------------|
| ADOPTED FY22-23 EQUIPMENT REPLACEMENT | | | |
| Music | | | |
| JCMS - Band Equipment | New | 109.1121.0460.350.130.261.00 | 5,000 |
| MHS - Band Equipment | New | 109.1131.0460.608.130.261.00 | 5,000 |
| WSK8 - Band Equipment | New | 109.1121.0460.120.130.261.00 | 5,000 |
| | | | 15,000 |
| Nursing | | | |
| AED & AED Battery Replacement | Replacement | 109.2130.0460.714.000.000.00 | 11,950 |
| | | | 11,950 |
| Food Services | | | |
| Madras - Insulated Holding Cabinet | Replacement | 109.3100.0541.113.000.000.00 | 5,000 |
| Madras - Refrigerator | Replacement | 109.3100.0541.113.000.000.00 | 7,350 |
| WSK8 - Insulated Holding Cabinet | Replacement | 109.3100.0541.120.000.000.00 | 5,000 |
| BHS - Natural Gas Range | Replacement | 109.3100.0460.607.000.000.00 | 2,200 |
| BHS - Freezer | Replacement | 109.3100.0541.607.000.000.00 | 11,500 |
| MHS - Insulated Holding Cabinet | Replacement | 109.3100.0541.608.000.000.00 | 5,000 |
| | | | 36,050 |
| Maintenance Services | | | |
| Maintenance Work Truck | New | 109.2544.0541.702.000.000.00 | 57,000 |
| | | | 57,000 |
| | | FY22-23 Total | 120,000 |



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.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

110 - Maint & Repair Projects

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 110 - Maint & Repair Projects | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 155,096 | 18,322 | - | 1000 - Revenue from Local Sources | - | - | - |
| 73,494 | 74,195 | 73,500 | 2000 - Revenue From Intermediate Sources | 73,500 | 73,500 | 73,500 |
| 2,197,451 | 2,496,431 | 2,200,000 | 5000 - Other Sources | 2,155,414 | 2,155,414 | 2,155,414 |
| 2,426,041 | 2,588,949 | 2,273,500 | Total Function 0000: | 2,228,914 | 2,228,914 | 2,228,914 |
| 2,426,041 | 2,588,949 | 2,273,500 | Total Resources: | 2,228,914 | 2,228,914 | 2,228,914 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2544 - Maintenance Services | | | |
| - | 98,815 | 50,000 | 0300 - Purchased Services | - | - | - |
| 23,259 | 13,261 | 71,800 | 0400 - Supplies and Materials | 50,000 | 50,000 | 50,000 |
| 16,211 | 31,125 | - | 0500 - Capital Outlay | - | - | - |
| 39,470 | 143,201 | 121,800 | Total Function 2544: | 50,000 | 50,000 | 50,000 |
| | | | 2552 - Vehicle Operation Services | | | |
| 5,186 | - | - | 0500 - Capital Outlay | - | - | - |
| 44,656 | 143,201 | 121,800 | Total Function 2000: | 50,000 | 50,000 | 50,000 |
| | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | 4150 - Bldg Acquis-Constr-Improv | | | |
| 501,904 | 587,295 | 1,370,100 | 0500 - Capital Outlay | 528,000 | 528,000 | 528,000 |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 781,600 | 0800 - Other Uses of Funds | 1,650,914 | 1,650,914 | 1,650,914 |
| 546,559 | 730,496 | 2,273,500 | Total Requirements: | 2,228,914 | 2,228,914 | 2,228,914 |
| (1,879,482) | (1,858,452) | - | Total Fund 110: | - | - | - |

Jefferson County School District 509-J
Maintenance Projects List (Fund 110)
June 30, 2023

| Building | Project Code | Account Code | Project | Adopted Budget |
|---------------------------------|----------------|------------------------------|--------------------------------------|----------------|
| Adopted FY22-23 PROJECTS | | | | |
| BHS | TBD | 110.4150.0520.607.000.516.00 | Replace Floor in BHS Kitchen | 20,000 |
| BHS | TBD | 110.4150.0520.607.000.520.00 | Roof Replacement | 450,000 |
| Districtwide | Roof-23 | 110.2544.0410.702.000.520.00 | Roof Patching | 25,000 |
| JCMS | TBD | 110.2544.0460.350.000.541.00 | Commons Storage Cubbies | 5,000 |
| JCMS | TBD | 110.2544.0460.350.000.542.00 | Carpet Removal From Classrooms | 10,000 |
| MHS | ADA-23 | 110.2544.0410.608.000.000.00 | ADA Stalls and Doorways | 10,000 |
| | | 110.2544.0460.608.000.000.00 | | |
| WSK-8 | Landscaping-22 | 110.4150.0530.120.000.538.00 | Landscaping | 5,000 |
| WSK-8 | Lockers-22 | 110.4150.0520.120.000.527.00 | Lockers and Changing Stations | 35,000 |
| WSK-8 | WSModular-22 | 110.4150.0520.120.000.530.00 | Modular (Additional Classroom Space) | 18,000 |
| FY22-23 Total | | | | 578,000 |



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 costs.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

III - PERS Reserve Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | III - PERS Reserve Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 1,258,250 | 257,250 | 250,000 | 5000 - Other Sources | 255,100 | 255,100 | 255,100 |
| 1,258,250 | 257,250 | 250,000 | Total Resources: | 255,100 | 255,100 | 255,100 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2520 - Fiscal Services | | | |
| 1,000 | 2,150 | - | 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 | | | |
| - | - | 250,000 | 0800 - Other Uses of Funds | 255,100 | 255,100 | 255,100 |
| 1,001,000 | 2,150 | 250,000 | Total Requirements: | 255,100 | 255,100 | 255,100 |
| (257,250) | (255,100) | - | 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 2022-23 budget reflects a transfer of \$400,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

118 - Stabilization Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 118 - Stabilization Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | 1,919,432 | 700,000 | 5000 - Other Sources | 3,019,432 | 3,019,432 | 3,019,432 |
| - | 1,919,432 | 700,000 | Total Resources: | 3,019,432 | 3,019,432 | 3,019,432 |
| | | | Requirements | | | |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 700,000 | 0800 - Other Uses of Funds | 3,019,432 | 3,019,432 | 3,019,432 |
| - | - | 700,000 | Total Requirements: | 3,019,432 | 3,019,432 | 3,019,432 |
| - | (1,919,432) | - | Total Fund 118: | - | - | - |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 119 – WS Building Fund

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

General Sub Funds - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

119 - WS School Building Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 119 - WS School Building Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 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 | 426,334 |
| | | | Requirements | | | |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 426,334 | 0800 - Other Uses of Funds | 426,334 | 426,334 | 426,334 |
| - | - | 426,334 | Total Requirements: | 426,334 | 426,334 | 426,334 |
| (426,334) | (426,334) | - | Total Fund 119: | - | - | - |



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.

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS ADOPTED BUDGET
FYE JUNE 30, 2023

| | ACTUALS 2018-19 | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| RESOURCES | | | | | |
| Local sources | 704,273 | 502,319 | 402,730 | 694,237 | 523,227 |
| Intermediate sources | 2,295 | - | - | - | - |
| State sources | 1,580,128 | 1,149,526 | 2,854,076 | 5,604,014 | 5,025,775 |
| Federal sources | 5,341,821 | 6,041,377 | 8,340,014 | 12,203,137 | 11,253,261 |
| Total Resources | 7,628,517 | 7,693,222 | 11,596,820 | 18,501,388 | 16,802,263 |
| REQUIREMENTS | | | | | |
| Instruction | 3,188,219 | 3,364,716 | 4,871,131 | 7,431,858 | 6,692,776 |
| Support services | 2,155,078 | 2,025,773 | 4,945,824 | 7,589,525 | 5,668,961 |
| Enterprise and community services | 2,490,921 | 2,459,316 | 2,322,590 | 3,473,973 | 3,113,040 |
| Facilities acquisition and construction | 44,476 | 165,094 | 98,786 | 638,918 | 1,991,309 |
| Total Requirements | 7,878,694 | 8,014,899 | 12,238,331 | 19,134,274 | 17,466,086 |
| RESOURCES OVER (UNDER) REQUIREMENTS | (250,177) | (321,677) | (641,511) | (632,886) | (663,823) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 99,894 | 434,305 | 633,760 | 304,838 | 710,281 |
| Total Other Financing Sources (Uses) | 99,894 | 434,305 | 633,760 | 304,838 | 710,281 |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | (150,283) | 112,628 | (7,751) | (328,048) | 46,458 |
| FUND BALANCE, JULY 1 | 453,237 | 310,987 | 423,644 | 488,047 | 297,630 |
| FUND BALANCE, JUNE 30 | 302,954 | 423,615 | 415,893 | 159,999 | 344,088 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2023

| OBJECT | DESCRIPTION | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------|---|--------------------|--------------------|--------------------|--------------------|
| 1600 | FOOD SERVICE | 9,456 | 66 | 10,500 | 10,500 |
| 1740 | FEES | 15,395 | 10,795 | - | - |
| 1790 | OTHER CURRICULAR ACTIVITIES | 190,769 | 50,072 | - | - |
| 1810 | CHILD CARE | 33,398 | 10,342 | - | - |
| 1920 | DONATIONS/CONTRIBUTIONS | 61,616 | 77,355 | 373,615 | 322,960 |
| 1921 | PRIVATE GRANTS | 143,840 | 160,318 | 260,518 | 141,534 |
| 1990 | LOCAL MISCELLANEOUS REVENUE | 42,529 | 91,199 | 41,500 | 40,000 |
| 1991 | MISCELLANEOUS REVENUE - INSTRUCTION | 3,311 | 1,166 | 5,879 | 6,008 |
| 1993 | MISCELLANEOUS REVENUE - COMMUNITY SERVICE | 2,005 | 1,417 | 2,225 | 2,225 |
| 2220 | RESTRICTED INTERMEDIATE SOURCES | - | - | - | - |
| 3102 | STATE SCHOOL FUND | 17,635 | 17,635 | 18,000 | 18,000 |
| 3230 | OSU EXTENSION | 850 | - | 4,250 | 4,250 |
| 3299 | STATE GRANT/RESTRICTED | 1,131,041 | 2,836,441 | 5,581,764 | 5,003,525 |
| 4300 | FEDERAL GRANT (DIRECT) | 1,572,429 | 3,054,440 | 3,022,491 | 683,305 |
| 4500 | RESTRICTED-FED THRU STATE | 2,525,270 | 3,924,377 | 7,073,033 | 8,365,898 |
| 4501 | FEDERAL GRANT | 360,365 | - | 575,000 | 575,000 |
| 4502 | FEDERAL GRANT | 860,150 | - | 1,200,000 | 1,250,000 |
| 4505 | FED MEAL REIMBURSEMENT | 515,476 | 1,196,274 | 171,500 | 212,267 |
| 4530 | FED THRU STATE THRU ESD | 7,164 | 7,798 | 9,060 | 8,400 |
| 4700 | FED GR THRU INTERMEDIATE | 21,000 | 15,281 | - | - |
| 4711 | CARL PERKINS GRANT | 10,704 | 4,039 | 5,168 | 5,281 |
| 4910 | COMMODITIES (CAFETERIA) | 168,819 | 137,805 | 146,885 | 153,110 |
| 5201 | INTERFUND TRANSFER FROM GENERAL FUNDS | 434,305 | 633,760 | 304,838 | 710,281 |
| 5400 | BEGINNING FUND BALANCE | 310,987 | 423,644 | 488,047 | 297,630 |
| TOTALS | | 8,438,514 | 12,654,224 | 19,294,273 | 17,810,174 |

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2023

| FUNCTION | DESCRIPTION | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|-----------------|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| 1111 | ELEMENTARY INSTRUCTION | 92,609 | 414,232 | 1,098,137 | 1,345,518 |
| 1113 | ELEMENTARY EXTRACURRICULAR | 65 | - | 4,896 | 4,657 |
| 1121 | MIDDLE SCHOOL INSTRUCTION | 12,150 | 119,371 | 96,811 | 121,283 |
| 1122 | MIDDLE SCHOOL EXTRACURRICULAR | 15,442 | 1,212 | 48,644 | 47,224 |
| 1131 | HIGH SCHOOL REGULAR INSTRUCTION | 447,941 | 721,103 | 582,062 | 724,275 |
| 1132 | HIGH SCHOOL EXTRACURRICULAR | 218,054 | 80,502 | 332,072 | 311,687 |
| 1140 | PRE-K PROGRAM | - | 215,148 | 410,327 | 413,291 |
| 1220 | LIFE SKILLS INSTRUCTION PROGRAM | 172,893 | 149,939 | 197,864 | 187,054 |
| 1221 | LEARNING CENTER | 3,310 | 1,165 | 5,879 | 5,830 |
| 1223 | COMMUNITY TRANSITION CENTER | 219,204 | 241,395 | 234,695 | 241,297 |
| 1229 | BEHAVIORAL PROGRAM | 88,987 | 90,969 | 675,774 | 358,075 |
| 1250 | SPECIAL EDUCATION PROGRAM | 20,699 | 55,025 | 22,650 | 21,193 |
| 1260 | TREATMENT AND HABILITATION | 58,882 | 38,776 | 105,706 | 102,113 |
| 1271 | REMEDIAL INSTRUCTION | 171,370 | 376,156 | 253,855 | - |
| 1272 | TITLE I-A/D | 1,150,061 | 1,618,272 | 1,475,194 | 1,003,287 |
| 1283 | ALTERNATIVE EDUCATION | 55,442 | 158,263 | 805,704 | 628,965 |
| 1291 | ESL INSTRUCTIONAL PROGRAM | 1,529 | 7,744 | 24,752 | 14,922 |
| 1292 | TEEN PARENT INSTRUCT PROG | 55,998 | - | 82,952 | 84,329 |
| 1296 | INDIAN EDUCATION | 483,678 | 446,061 | 387,177 | 466,578 |
| 1410 | ELEMENTARY SUMMER PROGRAMS | - | 115,678 | 216,304 | 293,799 |
| 1420 | MIDDLE SCHOOL SUMMER PROGRAMS | 17,711 | 3,834 | 259,828 | 133,617 |
| 1430 | HIGH SCHOOL SUMMER PROGRAMS | - | 13,429 | 100,435 | 183,782 |
| 1460 | SPECIAL SUMMER PROGRAM | 78,691 | 2,857 | 10,140 | - |
| 2112 | ATTENDANCE SERVICES | 102,187 | 73,911 | 71,476 | 70,612 |
| 2113 | SOCIAL WORK SERVICES | - | - | - | 116,181 |
| 2119 | OTHER ATTENDANCE & SOCIAL SERVICES | 24,658 | 114,637 | 190,307 | 262,150 |
| 2122 | COUNSELING SERVICES | 220,000 | 796,427 | 1,358,211 | 1,182,414 |
| 2129 | OTHER GUIDANCE SERVICES | - | 17,617 | 96,610 | 143,174 |
| 2130 | HEALTH & NURSING SERVICES | 4,774 | 5,045 | 106,676 | 117,520 |
| 2139 | OTHER HEALTH SERVICES | - | 86,594 | - | 102,179 |
| 2160 | OTHER STUDENT TREATMENT SERVICES | 70,126 | 75,525 | 85,000 | 98,344 |
| 2211 | IMPROVEMENT OF INSTRUCTION SERVICES | 648,514 | 1,509,339 | 1,456,400 | 1,598,183 |
| 2220 | EDUCATIONAL MEDIA SERVICES | 159,880 | 440,279 | 681,528 | 141,808 |
| 2230 | ASSESSMENT & TESTING | 1,800 | - | - | - |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | 533,623 | 549,402 | 1,186,083 | 457,820 |

| FUNCTION | DESCRIPTION | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---------------|--|--------------------|--------------------|--------------------|--------------------|
| 2321 | OFFICE OF SUPERINTENDENT | 293 | - | 3,637 | 3,637 |
| 2410 | OFFICE OF THE PRINCIPAL SERVICES | 14,883 | 58,857 | 222,699 | 222,915 |
| 2542 | BUILDINGS SERVICES | 27,486 | 52,769 | 165,772 | 63,393 |
| 2543 | GROUNDS SERVICES | - | - | 1,715 | 1,715 |
| 2544 | MAINTENANCE SERVICES | 2,476 | 93,919 | 94,968 | 109,784 |
| 2552 | VEHICLE OPERATION SERVICES | 22,341 | 142,643 | 462,549 | 165,980 |
| 2623 | EVALUATION SERVICES | 121 | - | 1,000 | 1,000 |
| 2633 | PUBLIC INFORMATION SERVICES | - | 17,154 | 300,255 | - |
| 2640 | STAFF SERVICES | - | - | 1,165 | 1,165 |
| 2660 | TECHNOLOGY SERVICES | - | 344,514 | 372,925 | - |
| 2669 | TELECOMMUNICATIONS | - | 162,554 | 80,649 | - |
| 2680 | INTERPRETATION AND TRANSLATION SERVICE | - | - | - | 67,907 |
| 2690 | OTHER SUPPORT SERVICES - CENTRAL | 192,611 | 404,638 | 649,900 | 925,168 |
| 3100 | FOOD SERVICES | 2,194,314 | 2,054,948 | 2,637,588 | 2,824,542 |
| 3330 | PARENT INVOLVEMENT | 189,310 | 174,645 | 287,705 | 5,000 |
| 3390 | OTHER COMMUNITY SERVICES | 7,253 | 19,660 | 372,677 | 153,630 |
| 3501 | CHILD CARE PROVIDER SERVICES | 68,439 | 73,337 | 176,003 | 129,868 |
| 4150 | BLDG ACQUIS-CONSTR-IMPROV | 165,094 | 98,786 | 638,918 | 1,991,309 |
| 7000 | UNAPPROP END FUND BALANCE | - | - | 160,000 | 160,000 |
| TOTALS | | 8,014,899 | 12,238,331 | 19,294,274 | 17,810,174 |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 201 – Federal Grants

The Federal Grants Fund was created in order to account for one-year federal grants received from the Oregon Department of Education, County or the Department of Education. This fund is inactive for 2022-23

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

201 - Federal Grants

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 201 - Federal Grants | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | 209,028 | - | 4000 - Revenue From Federal Sources | - | - | - |
| - | 209,028 | - | Total Resources: | - | - | - |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1131 - High School Programs | | | |
| - | 1,346 | - | 0100 - Salaries | - | - | - |
| - | 496 | - | 0200 - Associated Payroll Costs | - | - | - |
| - | 1,842 | - | Total Function 1131: | - | - | - |
| | | | 2000 - Support Services | | | |
| | | | 2660 - Technology Services | | | |
| - | 78,614 | - | 0400 - Supplies and Materials | - | - | - |
| | | | 2669 - Telecommunication Services | | | |
| - | 120,549 | - | 0300 - Purchased Services | - | - | - |
| | | | 2690 - Other Support Services | | | |
| - | 8,023 | - | 0600 - Other Objects | - | - | - |
| - | 207,186 | - | Total Function 2000: | - | - | - |
| - | 209,028 | - | Total Requirements: | - | - | - |
| - | - | - | Total Fund 201: | - | - | - |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 202 – Read to Succeed

A five year \$762,101 Innovative Approaches to Literacy Grant. The grant will support the Read to Succeed School Family Community Literacy Program by funding a 1.0 librarian position and supplies.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

202 - Read to Succeed Program

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 202 - Read to Succeed Program | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|-----------------------|---|--|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | Resources | | | | |
| | | | 8000 - Internal | | | | |
| | | | 0000 - General Function | | | | |
| 173,507 | 986,538 | 1,227,780 | 4000 - Revenue From Federal Sources | | 148,149 | 148,149 | 148,149 |
| 173,507 | 986,538 | 1,227,780 | Total Resources: | | 148,149 | 148,149 | 148,149 |
| | | | Requirements | | | | |
| | | | 1000 - Instruction | | | | |
| | | | 1272 - Title I-A/D Programs | | | | |
| - | - | 103,400 | 0100 - Salaries | | - | - | - |
| - | - | 27,200 | 0200 - Associated Payroll Costs | | - | - | - |
| - | - | 130,600 | Total Function 1272: | | - | - | - |
| | | | 2000 - Support Services | | | | |
| | | | 2211 - Improvement of Instruction Services | | | | |
| - | 263,460 | 213,200 2.95 | 0100 - Salaries | | - | - | - |
| - | 169,493 | 131,700 | 0200 - Associated Payroll Costs | | - | - | - |
| - | 432,954 | 344,900 2.95 | Total Function 2211: | | - | - | - |
| | | | 2220 - Educational Media Services | | | | |
| - | 77,111 | 97,100 1.05 | 0100 - Salaries | | 89,545 | 89,545 | 89,545 1.05 |
| - | 32,450 | 44,200 | 0200 - Associated Payroll Costs | | 43,790 | 43,790 | 43,790 |
| - | 56 | - | 0300 - Purchased Services | | - | - | - |
| 159,880 | 330,662 | 520,847 | 0400 - Supplies and Materials | | 8,473 | 8,473 | 8,473 |
| 159,880 | 440,279 | 662,147 1.05 | Total Function 2220: | | 141,808 | 141,808 | 141,808 1.05 |
| | | | 2240 - Instructional Staff Develop | | | | |
| - | 560 | 11,500 | 0100 - Salaries | | - | - | - |
| - | 105 | 1,100 | 0200 - Associated Payroll Costs | | - | - | - |
| 6,585 | 13,100 | 25,000 | 0300 - Purchased Services | | - | - | - |
| 6,585 | 13,764 | 37,600 | Total Function 2240: | | - | - | - |
| | | | 2410 - Office of The Principal Services | | | | |
| - | 36,579 | - | 0100 - Salaries | | - | - | - |
| - | 22,182 | - | 0200 - Associated Payroll Costs | | - | - | - |
| - | 58,761 | - | Total Function 2410: | | - | - | - |
| | | | 2690 - Other Support Services | | | | |
| 7,041 | 40,780 | 52,533 | 0600 - Other Objects | | 6,341 | 6,341 | 6,341 |
| 173,507 | 986,538 | 1,097,180 4.00 | Total Function 2000: | | 148,149 | 148,149 | 148,149 1.05 |
| 173,507 | 986,538 | 1,227,780 4.00 | Total Requirements: | | 148,149 | 148,149 | 148,149 1.05 |
| - | - | - 4.00 | Total Fund 202: | | - | - | - 1.05 |



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 Springs K-8 Academy and Jefferson County Middle School.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

203 - Title I-A Grants

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 203 - Title I-A Grants | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|------------------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | | Resources | | | |
| | | | | 8000 - Internal | | | |
| | | | | 0000 - General Function | | | |
| 807,251 | 1,233,780 | 1,128,584 | | 4000 - Revenue From Federal Sources | 1,187,435 | 1,187,435 | 1,187,435 |
| 807,251 | 1,233,780 | 1,128,584 | | Total Resources: | 1,187,435 | 1,187,435 | 1,187,435 |
| | | | | Requirements | | | |
| | | | | 1000 - Instruction | | | |
| | | | | 1272 - Title I-A/D Programs | | | |
| 320,718 | 451,456 | 460,117 | 6.72 | 0100 - Salaries | 478,343 | 478,343 | 478,343 7.22 |
| 196,803 | 278,625 | 275,533 | | 0200 - Associated Payroll Costs | 258,028 | 258,028 | 258,028 |
| - | 61,414 | - | | 0400 - Supplies and Materials | - | - | - |
| 517,521 | 791,496 | 735,650 | 6.72 | Total Function 1272: | 736,371 | 736,371 | 736,371 7.22 |
| | | | | 2000 - Support Services | | | |
| | | | | 2119 - Other Attendance and Social Work Services | | | |
| 11,922 | 11,390 | 11,390 | 0.29 | 0100 - Salaries | 11,665 | 11,665 | 11,665 0.28 |
| 4,596 | 4,355 | 4,006 | | 0200 - Associated Payroll Costs | 3,281 | 3,281 | 3,281 |
| - | - | 500 | | 0300 - Purchased Services | 500 | 500 | 500 |
| 16,517 | 15,745 | 15,896 | 0.29 | Total Function 2119: | 15,446 | 15,446 | 15,446 0.28 |
| | | | | 2211 - Improvement of Instruction Services | | | |
| 128,255 | 242,053 | 194,742 | 2.36 | 0100 - Salaries | 225,047 | 225,047 | 225,047 2.96 |
| 70,163 | 128,035 | 102,002 | | 0200 - Associated Payroll Costs | 120,391 | 120,391 | 120,391 |
| 296 | - | - | | 0300 - Purchased Services | - | - | - |
| 198,713 | 370,088 | 296,744 | 2.36 | Total Function 2211: | 345,438 | 345,438 | 345,438 2.96 |
| | | | | 2240 - Instructional Staff Develop | | | |
| 21,630 | - | - | | 0300 - Purchased Services | - | - | - |
| 2,889 | - | - | | 0400 - Supplies and Materials | - | - | - |
| 24,519 | - | - | | Total Function 2240: | - | - | - |
| | | | | 2690 - Other Support Services | | | |
| - | - | - | | 0400 - Supplies and Materials | 39,358 | 39,358 | 39,358 |
| 32,448 | 51,012 | 46,723 | | 0600 - Other Objects | 50,822 | 50,822 | 50,822 |
| 32,448 | 51,012 | 46,723 | | Total Function 2690: | 90,180 | 90,180 | 90,180 |
| 272,198 | 436,845 | 359,363 | 2.65 | Total Function 2000: | 451,064 | 451,064 | 451,064 3.24 |
| | | | | 3000 - Enterprise and Community Services | | | |
| | | | | 3330 - Civic Services | | | |
| 1,472 | - | - | | 0100 - Salaries | - | - | - |
| 532 | - | - | | 0200 - Associated Payroll Costs | - | - | - |
| 375 | - | - | | 0300 - Purchased Services | - | - | - |
| 13,833 | 3,325 | 33,571 | | 0400 - Supplies and Materials | - | - | - |
| 16,212 | 3,325 | 33,571 | | Total Function 3330: | - | - | - |
| | | | | 3390 - Other Community Services | | | |
| - | 1,531 | - | | 0100 - Salaries | - | - | - |
| - | 582 | - | | 0200 - Associated Payroll Costs | - | - | - |
| 1,321 | - | - | | 0400 - Supplies and Materials | - | - | - |
| 1,321 | 2,114 | - | | Total Function 3390: | - | - | - |
| 17,533 | 5,439 | 33,571 | | Total Function 3000: | - | - | - |
| 807,251 | 1,233,780 | 1,128,584 | 9.37 | Total Requirements: | 1,187,435 | 1,187,435 | 1,187,435 10.46 |
| - | - | - | 9.37 | Total Fund 203: | - | - | - 10.46 |



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 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, 2023

204 - 21ST Century Grant

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 204 - 21ST Century Grant | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | Resources | | | | |
| | | | 8000 - Internal | | | | |
| | | | 0000 - General Function | | | | |
| 559,510 | 410,656 | 541,326 | 4000 - Revenue From Federal Sources | | 375,000 | 375,000 | 375,000 |
| 559,510 | 410,656 | 541,326 | Total Resources: | | 375,000 | 375,000 | 375,000 |
| | | | Requirements | | | | |
| | | | 1000 - Instruction | | | | |
| | | | 1272 - Title I-A/D Programs | | | | |
| 227,056 | 152,057 | 140,805 | 0100 - Salaries | | 138,285 | 138,285 | 138,285 |
| 66,628 | 49,730 | 49,550 | 0200 - Associated Payroll Costs | | 38,898 | 38,898 | 38,898 |
| 5,099 | 2,965 | 350 | 0300 - Purchased Services | | 1,850 | 1,850 | 1,850 |
| 38,495 | 35,838 | 14,275 | 0400 - Supplies and Materials | | 9,613 | 9,613 | 9,613 |
| 337,278 | 240,590 | 204,980 | Total Function 1272: | | 188,646 | 188,646 | 188,646 |
| | | | 2000 - Support Services | | | | |
| | | | 2211 - Improvement of Instruction Services | | | | |
| 86,945 | 49,170 | 112,471 | 2.00 | 0100 - Salaries | 69,877 | 69,877 | 69,877 1.50 |
| 53,038 | 18,305 | 75,818 | | 0200 - Associated Payroll Costs | 47,555 | 47,555 | 47,555 |
| 2,515 | 661 | 2,250 | | 0300 - Purchased Services | 1,000 | 1,000 | 1,000 |
| - | 900 | - | | 0400 - Supplies and Materials | - | - | - |
| 142,498 | 69,036 | 190,539 | 2.00 | Total Function 2211: | 118,432 | 118,432 | 118,432 1.50 |
| | | | | 2240 - Instructional Staff Develop | | | |
| 20,979 | - | 3,500 | | 0300 - Purchased Services | 1,500 | 1,500 | 1,500 |
| | | | | 2542 - Buildings Services | | | |
| 14,560 | 4,383 | 19,367 | 0.41 | 0100 - Salaries | 19,982 | 19,982 | 19,982 0.40 |
| 2,823 | 1,391 | 15,183 | | 0200 - Associated Payroll Costs | 13,061 | 13,061 | 13,061 |
| 17,383 | 5,774 | 34,550 | 0.41 | Total Function 2542: | 33,043 | 33,043 | 33,043 0.40 |
| | | | | 2552 - Vehicle Operation Services | | | |
| 1,431 | 7 | 5,750 | | 0300 - Purchased Services | 5,750 | 5,750 | 5,750 |
| | | | | 2623 - Evaluation Services | | | |
| - | - | 1,000 | | 0300 - Purchased Services | 1,000 | 1,000 | 1,000 |
| 121 | - | - | | 0400 - Supplies and Materials | - | - | - |
| 121 | - | 1,000 | | Total Function 2623: | 1,000 | 1,000 | 1,000 |
| | | | | 2690 - Other Support Services | | | |
| - | - | - | | 0400 - Supplies and Materials | 10,579 | 10,579 | 10,579 |
| 22,109 | 16,997 | 22,411 | | 0600 - Other Objects | 16,050 | 16,050 | 16,050 |
| 22,109 | 16,997 | 22,411 | | Total Function 2690: | 26,629 | 26,629 | 26,629 |
| 204,520 | 91,814 | 257,750 | 2.41 | Total Function 2000: | 186,354 | 186,354 | 186,354 1.90 |
| | | | 3000 - Enterprise and Community Services | | | | |
| | | | 3330 - Civic Services | | | | |
| 8,704 | 44,357 | 43,256 | 1.00 | 0100 - Salaries | - | - | - |
| 6,627 | 33,635 | 33,340 | | 0200 - Associated Payroll Costs | - | - | - |
| 2,380 | - | 2,000 | | 0400 - Supplies and Materials | - | - | - |
| 17,711 | 77,992 | 78,596 | 1.00 | Total Function 3330: | - | - | - |
| | | | 3390 - Other Community Services | | | | |
| - | 260 | - | | 0300 - Purchased Services | - | - | - |
| 17,711 | 78,252 | 78,596 | 1.00 | Total Function 3000: | - | - | - |
| 559,510 | 410,656 | 541,326 | 3.41 | Total Requirements: | 375,000 | 375,000 | 375,000 1.90 |
| - | - | - | 3.41 | Total Fund 204: | - | - | 137 1.90 |



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, 2023

205 - Title VI Indian Education

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 205 - Title VI Indian Education | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|--------------------------------------|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 142,415 | 254,658 | 210,230 | 4000 - Revenue From Federal Sources | 210,230 | 210,230 | 210,230 |
| 142,415 | 254,658 | 210,230 | Total Resources: | 210,230 | 210,230 | 210,230 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1296 - Indian Education | | | |
| 43,377 | 58,814 | 60,837 1.50 | 0100 - Salaries | 58,640 | 58,640 | 58,640 1.50 |
| 19,274 | 32,614 | 30,493 | 0200 - Associated Payroll Costs | 44,568 | 44,568 | 44,568 |
| - | 32,547 | 32,547 | 0300 - Purchased Services | 22,041 | 22,041 | 22,041 |
| 2,411 | 45,914 | 5,882 | 0400 - Supplies and Materials | 5,371 | 5,371 | 5,371 |
| 65,062 | 169,889 | 129,759 1.50 | Total Function 1296: | 130,620 | 130,620 | 130,620 1.50 |
| | | | 2000 - Support Services | | | |
| | | | 2112 - Attendance Services | | | |
| 49,577 | 51,326 | 51,681 1.00 | 0100 - Salaries | 53,803 | 53,803 | 53,803 1.00 |
| 21,997 | 22,583 | 19,795 | 0200 - Associated Payroll Costs | 16,809 | 16,809 | 16,809 |
| 71,574 | 73,909 | 71,476 1.00 | Total Function 2112: | 70,612 | 70,612 | 70,612 1.00 |
| | | | 2690 - Other Support Services | | | |
| 5,780 | 10,861 | 8,995 | 0600 - Other Objects | 8,998 | 8,998 | 8,998 |
| 77,354 | 84,770 | 80,471 1.00 | Total Function 2000: | 79,610 | 79,610 | 79,610 1.00 |
| 142,415 | 254,658 | 210,230 2.50 | Total Requirements: | 210,230 | 210,230 | 210,230 2.50 |
| - | - | - 2.50 | Total Fund 205: | - | - | - 2.50 |



Fund 206 – Elementary and Secondary School Emergency Relief (ESSER III)

Established as part of the American Rescue Plan Act, 2021 (ARP Act or ARPA) to address the impact of the Novel Coronavirus Disease 2019 (COVID-19) and provides \$8,359,080 to the District that can be used through September 30, 2024. The District is budgeting to use \$4,198,677 in FY 2022-23.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

206 - Esser III Grant

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 206 - Esser III Grant | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|-----------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | - | 688,287 | 4000 - Revenue From Federal Sources | 4,198,677 | 4,198,677 | 4,198,677 |
| - | - | 688,287 | Total Resources: | 4,198,677 | 4,198,677 | 4,198,677 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| - | - | - | 0100 - Salaries | 180,693 | 180,693 | 180,693 2.50 |
| - | - | - | 0200 - Associated Payroll Costs | 107,025 | 107,025 | 107,025 |
| - | - | - | 0400 - Supplies and Materials | 51,382 | 51,382 | 51,382 |
| - | - | - | Total Function 1111: | 339,100 | 339,100 | 339,100 2.50 |
| | | | 1121 - Middle/Junior High Programs | | | |
| - | - | - | 0100 - Salaries | 78,194 | 78,194 | 78,194 1.00 |
| - | - | - | 0200 - Associated Payroll Costs | 40,755 | 40,755 | 40,755 |
| - | - | - | Total Function 1121: | 118,949 | 118,949 | 118,949 1.00 |
| | | | 1272 - Title I-A/D Programs | | | |
| - | - | - | 0100 - Salaries | 46,570 | 46,570 | 46,570 1.72 |
| - | - | - | 0200 - Associated Payroll Costs | 31,700 | 31,700 | 31,700 |
| - | - | - | Total Function 1272: | 78,270 | 78,270 | 78,270 1.72 |
| | | | 1283 - Alternative Education Program | | | |
| - | - | - | 0100 - Salaries | 157,505 | 157,505 | 157,505 3.75 |
| - | - | - | 0200 - Associated Payroll Costs | 119,141 | 119,141 | 119,141 |
| - | - | - | Total Function 1283: | 276,646 | 276,646 | 276,646 3.75 |
| | | | 1296 - Indian Education | | | |
| - | - | - | 0100 - Salaries | 46,234 | 46,234 | 46,234 1.00 |
| - | - | - | 0200 - Associated Payroll Costs | 31,606 | 31,606 | 31,606 |
| - | - | - | Total Function 1296: | 77,840 | 77,840 | 77,840 1.00 |
| | | | 1410 - Elementary Summer School | | | |
| - | - | - | 0100 - Salaries | 47,000 | 47,000 | 47,000 |
| - | - | - | 0200 - Associated Payroll Costs | 13,223 | 13,223 | 13,223 |
| - | - | - | 0400 - Supplies and Materials | 25,710 | 25,710 | 25,710 |
| - | - | - | Total Function 1410: | 85,933 | 85,933 | 85,933 |
| | | | 1420 - Middle/Junior High, Summer School | | | |
| - | - | - | 0100 - Salaries | 20,000 | 20,000 | 20,000 |
| - | - | - | 0200 - Associated Payroll Costs | 5,626 | 5,626 | 5,626 |
| - | - | - | 0400 - Supplies and Materials | 15,000 | 15,000 | 15,000 |
| - | - | - | Total Function 1420: | 40,626 | 40,626 | 40,626 |
| | | | 1430 - High School, Summer Program | | | |
| - | - | - | 0100 - Salaries | 12,000 | 12,000 | 12,000 |
| - | - | - | 0200 - Associated Payroll Costs | 3,376 | 3,376 | 3,376 |
| - | - | - | 0400 - Supplies and Materials | 5,000 | 5,000 | 5,000 |
| - | - | - | Total Function 1430: | 20,376 | 20,376 | 20,376 |
| - | - | - | Total Function 1000: | 1,037,740 | 1,037,740 | 1,037,740 9.97 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 206 - Esser III Grant | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|--|---------------------|---------------------|------------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 2000 - Support Services | | | |
| | | | <u>2122 - Counseling Services</u> | | | |
| - | - | 289,787 4.50 | 0100 - Salaries | 572,020 | 572,020 | 572,020 8.00 |
| - | - | 131,076 1.00 | 0200 - Associated Payroll Costs | 275,233 | 275,233 | 275,233 |
| - | - | 420,863 5.50 | Total Function 2122: | 847,253 | 847,253 | 847,253 8.00 |
| | | | <u>2129 - Other Guidance Services</u> | | | |
| - | - | - | 0100 - Salaries | 82,123 | 82,123 | 82,123 2.00 |
| - | - | - | 0200 - Associated Payroll Costs | 60,301 | 60,301 | 60,301 |
| - | - | - | Total Function 2129: | 142,424 | 142,424 | 142,424 2.00 |
| | | | <u>2139 - Other Health Services</u> | | | |
| - | - | - | 0100 - Salaries | 65,230 | 65,230 | 65,230 1.00 |
| - | - | - | 0200 - Associated Payroll Costs | 36,949 | 36,949 | 36,949 |
| - | - | - | Total Function 2139: | 102,179 | 102,179 | 102,179 1.00 |
| | | | <u>2211 - Improvement of Instruction Services</u> | | | |
| - | - | - | 0100 - Salaries | 46,234 | 46,234 | 46,234 1.00 |
| - | - | - | 0200 - Associated Payroll Costs | 31,606 | 31,606 | 31,606 |
| - | - | - | Total Function 2211: | 77,840 | 77,840 | 77,840 1.00 |
| | | | <u>2542 - Buildings Services</u> | | | |
| - | - | - | 0400 - Supplies and Materials | 20,000 | 20,000 | 20,000 |
| | | | <u>2633 - Public Information Services</u> | | | |
| - | - | 95,250 | 0100 - Salaries | - | - | - |
| - | - | 42,725 | 0200 - Associated Payroll Costs | - | - | - |
| - | - | 100,000 | 0400 - Supplies and Materials | - | - | - |
| - | - | 237,975 | Total Function 2633: | - | - | - |
| | | | <u>2690 - Other Support Services</u> | | | |
| - | - | - | 0100 - Salaries | 59,691 | 59,691 | 59,691 0.50 |
| - | - | - | 0200 - Associated Payroll Costs | 31,847 | 31,847 | 31,847 |
| - | - | 29,449 | 0600 - Other Objects | 179,703 | 179,703 | 179,703 |
| - | - | 29,449 | Total Function 2690: | 271,241 | 271,241 | 271,241 0.50 |
| - | - | 688,287 5.50 | Total Function 2000: | 1,460,937 | 1,460,937 | 1,460,937 12.50 |
| | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | <u>4150 - Bldg Acquis-Constr-Improv</u> | | | |
| - | - | - | 0500 - Capital Outlay | 1,700,000 | 1,700,000 | 1,700,000 |
| - | - | 688,287 5.50 | Total Requirements: | 4,198,677 | 4,198,677 | 4,198,677 22.47 |
| - | - | 5.50 | Total Fund 206: | - | - | - 22.47 |



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, 2023

207 - Native Language Program

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 207 - Native Language Program | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 409,727 | 308,701 | 410,522 | 4000 - Revenue From Federal Sources | 324,926 | 324,926 | 324,926 |
| 409,727 | 308,701 | 410,522 | Total Resources: | 324,926 | 324,926 | 324,926 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1296 - Indian Education | | | |
| 213,793 | 160,924 | 169,072 | 0300 - Purchased Services | 169,000 | 169,000 | 169,000 |
| 247 | 1,815 | 11,750 | 0400 - Supplies and Materials | 89,118 | 89,118 | 89,118 |
| 214,041 | 162,739 | 180,822 | Total Function 1296: | 258,118 | 258,118 | 258,118 |
| | | | 2000 - Support Services | | | |
| | | | 2211 - Improvement of Instruction Services | | | |
| 78,634 | 81,199 | 82,794 | 0100 - Salaries | - | - | - |
| 50,071 | 51,985 | 49,831 | 0200 - Associated Payroll Costs | - | - | - |
| 128,705 | 133,184 | 132,625 | Total Function 2211: | - | - | - |
| | | | 2240 - Instructional Staff Develop | | | |
| 49,902 | - | 79,510 | 0300 - Purchased Services | 52,901 | 52,901 | 52,901 |
| | | | 2690 - Other Support Services | | | |
| 17,080 | 12,778 | 17,565 | 0600 - Other Objects | 13,907 | 13,907 | 13,907 |
| 195,686 | 145,962 | 229,700 | Total Function 2000: | 66,808 | 66,808 | 66,808 |
| 409,727 | 308,701 | 410,522 | Total Requirements: | 324,926 | 324,926 | 324,926 |
| - | - | - | Total Fund 207: | - | - | - |



Fund 208 – Title V-B Rural Education Initiative

The Rural Education Assistance Program (REAP) initiative is designed to assist rural school districts by 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, 2023

208 - Title V-B Rural Ed Initiative

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 208 - Title V-B Rural Ed Initiative | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 126,997 | 12,578 | 311,228 | 4000 - Revenue From Federal Sources | 158,245 | 158,245 | 158,245 |
| 126,997 | 12,578 | 311,228 | Total Resources: | 158,245 | 158,245 | 158,245 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| - | - | 26,999 | 0100 - Salaries | - | - | - |
| - | - | 17,435 | 0200 - Associated Payroll Costs | - | - | - |
| - | - | 1,000 | 0400 - Supplies and Materials | - | - | - |
| - | - | 45,434 | Total Function 1111: | - | - | - |
| | | | 1272 - Title I-A/D Programs | | | |
| - | - | 166 | 0100 - Salaries | - | - | - |
| - | - | 14,998 | 0200 - Associated Payroll Costs | - | - | - |
| 8,556 | 9,640 | 26,872 | 0400 - Supplies and Materials | - | - | - |
| 8,556 | 9,640 | 42,036 | Total Function 1272: | - | - | - |
| 8,556 | 9,640 | 87,470 | Total Function 1000: | - | - | - |
| | | | 2000 - Support Services | | | |
| | | | 2240 - Instructional Staff Develop | | | |
| 9,154 | - | 15,609 | 0100 - Salaries | - | - | - |
| 2,471 | - | (0) | 0200 - Associated Payroll Costs | - | - | - |
| 103,486 | 2,691 | 110,873 | 0300 - Purchased Services | - | - | - |
| - | - | 1,078 | 0400 - Supplies and Materials | - | - | - |
| 115,111 | 2,691 | 127,560 | Total Function 2240: | - | - | - |
| | | | 2680 - Interpretation and Translation | | | |
| - | - | - | 0100 - Salaries | 38,482 | 38,482 | 38,482 |
| - | - | - | 0200 - Associated Payroll Costs | 29,425 | 29,425 | 29,425 |
| - | - | - | Total Function 2680: | 67,907 | 67,907 | 67,907 |
| | | | 2690 - Other Support Services | | | |
| - | - | - | 0100 - Salaries | 48,334 | 48,334 | 48,334 |
| - | - | - | 0200 - Associated Payroll Costs | 32,197 | 32,197 | 32,197 |
| - | - | - | 0400 - Supplies and Materials | 3,034 | 3,034 | 3,034 |
| 3,126 | 247 | 13,023 | 0600 - Other Objects | 6,773 | 6,773 | 6,773 |
| 3,126 | 247 | 13,023 | Total Function 2690: | 90,338 | 90,338 | 90,338 |
| 118,238 | 2,937 | 140,583 | Total Function 2000: | 158,245 | 158,245 | 158,245 |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3330 - Civic Services | | | |
| - | - | 49,789 | 0100 - Salaries | - | - | - |
| - | - | 33,286 | 0200 - Associated Payroll Costs | - | - | - |
| - | - | 100 | 0400 - Supplies and Materials | - | - | - |
| - | - | 83,175 | Total Function 3330: | - | - | - |
| | | | 3390 - Other Community Services | | | |
| 203 | - | - | 0400 - Supplies and Materials | - | - | - |
| 203 | - | 83,175 | Total Function 3000: | - | - | - |
| 126,997 | 12,578 | 311,228 | Total Requirements: | 158,245 | 158,245 | 158,245 |
| - | - | - | Total Fund 208: | - | - | - |
| | | 1.00 | | | | 2.00 |



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, 2023

209 - Title II-A Quality Teachers

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 209 - Title II-A Quality Teachers | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 87,615 | 121,795 | 264,528 | 4000 - Revenue From Federal Sources | 157,790 | 157,790 | 157,790 |
| 87,615 | 121,795 | 264,528 | Total Resources: | 157,790 | 157,790 | 157,790 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2211 - Improvement of Instruction Services | | | |
| - | 8,346 | - | 0100 - Salaries | - | - | - |
| - | 3,859 | - | 0200 - Associated Payroll Costs | - | - | - |
| 1,373 | - | - | 0400 - Supplies and Materials | - | - | - |
| 1,373 | 12,204 | - | Total Function 2211: | - | - | - |
| | | | 2240 - Instructional Staff Develop | | | |
| 38,386 | 37,000 | 40,402 | 0100 - Salaries | 40,000 | 40,000 | 40,000 |
| 23,459 | 24,184 | 25,744 | 0200 - Associated Payroll Costs | 21,652 | 21,652 | 21,652 |
| 11,558 | 36,000 | 163,923 | 0300 - Purchased Services | 69,604 | 69,604 | 69,604 |
| 9,283 | 7,373 | 25,017 | 0400 - Supplies and Materials | 16,969 | 16,969 | 16,969 |
| 82,686 | 104,557 | 255,086 | Total Function 2240: | 148,225 | 148,225 | 148,225 |
| | | | 2690 - Other Support Services | | | |
| - | - | - | 0400 - Supplies and Materials | 2,812 | 2,812 | 2,812 |
| 3,556 | 5,033 | 8,193 | 0600 - Other Objects | 6,753 | 6,753 | 6,753 |
| 3,556 | 5,033 | 8,193 | Total Function 2690: | 9,565 | 9,565 | 9,565 |
| 87,615 | 121,795 | 263,280 | Total Function 2000: | 157,790 | 157,790 | 157,790 |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3390 - Other Community Services | | | |
| - | - | 1,248 | 0300 - Purchased Services | - | - | - |
| 87,615 | 121,795 | 264,528 | Total Requirements: | 157,790 | 157,790 | 157,790 |
| - | - | - | Total Fund 209: | - | - | - |



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

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) provides an additional \$3,719,390 for ESSER II to the District to continue to address the impact of the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on school districts. This fund can be used through September 30, 2023. The District is budgeting to use \$1,200,000 in FY 2022-23.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

210 - Cares Esser Grant

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 210 - Cares Esser Grant | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|---|--|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | Resources | | | | |
| | | | 8000 - Internal | | | | |
| | | | 0000 - General Function | | | | |
| - | 1,118,727 | 3,281,390 | 4000 - Revenue From Federal Sources | | 1,200,000 | 1,200,000 | 1,200,000 |
| - | 1,118,727 | 3,281,390 | Total Resources: | | 1,200,000 | 1,200,000 | 1,200,000 |
| | | | Requirements | | | | |
| | | | 1000 - Instruction | | | | |
| | | | 1111 - Elementary Instruction | | | | |
| - | - | 217,728 4.00 | 0100 - Salaries | | 242,251 | 242,251 | 242,251 3.50 |
| - | - | 149,392 | 0200 - Associated Payroll Costs | | 125,698 | 125,698 | 125,698 |
| - | 38,844 | - | 0400 - Supplies and Materials | | - | - | - |
| - | - | 200,000 | 0500 - Capital Outlay | | - | - | - |
| - | 38,844 | 567,120 4.00 | Total Function 1111: | | 367,949 | 367,949 | 367,949 3.50 |
| | | | 1121 - Middle/Junior High Programs | | | | |
| - | 42,259 | 50,493 1.00 | 0100 - Salaries | | - | - | - |
| - | 28,857 | 35,911 | 0200 - Associated Payroll Costs | | - | - | - |
| - | 40,936 | - | 0400 - Supplies and Materials | | - | - | - |
| - | 112,052 | 86,404 1.00 | Total Function 1121: | | - | - | - |
| | | | 1131 - High School Programs | | | | |
| - | - | 50,493 1.00 | 0100 - Salaries | | 161,480 | 161,480 | 161,480 2.00 |
| - | - | 35,911 | 0200 - Associated Payroll Costs | | 64,341 | 64,341 | 64,341 |
| - | 58,779 | - | 0400 - Supplies and Materials | | 27,025 | 27,025 | 27,025 |
| - | 58,779 | 86,404 1.00 | Total Function 1131: | | 252,846 | 252,846 | 252,846 2.00 |
| | | | 1283 - Alternative Education Program | | | | |
| - | - | 312,942 5.09 | 0100 - Salaries | | 131,984 | 131,984 | 131,984 2.00 |
| - | - | 200,829 | 0200 - Associated Payroll Costs | | 74,643 | 74,643 | 74,643 |
| - | 31,500 | 15,000 | 0300 - Purchased Services | | - | - | - |
| - | 8,666 | 25,970 | 0400 - Supplies and Materials | | 31,202 | 31,202 | 31,202 |
| - | 40,166 | 554,741 5.09 | Total Function 1283: | | 237,829 | 237,829 | 237,829 2.00 |
| | | | 1291 - ESL Instructional Program | | | | |
| - | - | 18,309 0.47 | 0100 - Salaries | | - | - | - |
| - | - | 6,443 | 0200 - Associated Payroll Costs | | - | - | - |
| - | - | 24,752 0.47 | Total Function 1291: | | - | - | - |
| | | | 1410 - Elementary Summer School | | | | |
| - | - | 160,000 | 0100 - Salaries | | - | - | - |
| - | - | 56,304 | 0200 - Associated Payroll Costs | | - | - | - |
| - | - | 216,304 | Total Function 1410: | | - | - | - |
| | | | 1420 - Middle/Junior High, Summer School | | | | |
| - | - | 21,514 | 0100 - Salaries | | - | - | - |
| - | - | 22,875 | 0200 - Associated Payroll Costs | | - | - | - |
| - | - | 44,389 | Total Function 1420: | | - | - | - |
| | | | 1430 - High School, Summer Program | | | | |
| - | - | 50,000 | 0100 - Salaries | | - | - | - |
| - | - | 17,595 | 0200 - Associated Payroll Costs | | - | - | - |
| - | - | 67,595 | Total Function 1430: | | - | - | - |
| - | 249,841 | 1,647,709 11.56 | Total Function 1000: | | 858,624 | 858,624 | 858,624 7.50 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 210 - Cares Esser Grant | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--------------|--|---------------------|---------------------|-----------------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | | 2000 - Support Services | | | |
| | | | | <u>2122 - Counseling Services</u> | | | |
| - | 247,635 | 130,951 | 4.25 | 0100 - Salaries | - | - | - |
| - | 140,258 | 155,926 | | 0200 - Associated Payroll Costs | - | - | - |
| - | 387,893 | 286,877 | 4.25 | Total Function 2122: | - | - | - |
| | | | | <u>2130 - Health & Nursing Services</u> | | | |
| - | 379 | - | | 0400 - Supplies and Materials | - | - | - |
| | | | | <u>2211 - Improvement of Instruction Services</u> | | | |
| - | 97,500 | - | | 0100 - Salaries | - | - | - |
| - | 44,589 | - | | 0200 - Associated Payroll Costs | - | - | - |
| - | 13,000 | - | | 0400 - Supplies and Materials | - | - | - |
| - | 155,089 | - | | Total Function 2211: | - | - | - |
| | | | | <u>2220 - Educational Media Services</u> | | | |
| - | - | 14,336 | 0.50 | 0100 - Salaries | - | - | - |
| - | - | 5,045 | | 0200 - Associated Payroll Costs | - | - | - |
| - | - | 19,381 | 0.50 | Total Function 2220: | - | - | - |
| | | | | <u>2410 - Office of The Principal Services</u> | | | |
| - | - | 34,387 | 1.00 | 0100 - Salaries | 32,387 | 32,387 | 32,387 1.00 |
| - | - | 30,221 | | 0200 - Associated Payroll Costs | 27,711 | 27,711 | 27,711 |
| - | - | 64,608 | 1.00 | Total Function 2410: | 60,098 | 60,098 | 60,098 1.00 |
| | | | | <u>2542 - Buildings Services</u> | | | |
| - | 3,312 | 47,565 | 1.20 | 0100 - Salaries | 8,077 | 8,077 | 8,077 0.20 |
| - | 494 | 36,126 | | 0200 - Associated Payroll Costs | 2,273 | 2,273 | 2,273 |
| - | 43,191 | 35,000 | | 0400 - Supplies and Materials | - | - | - |
| - | 46,997 | 118,691 | 1.20 | Total Function 2542: | 10,350 | 10,350 | 10,350 0.20 |
| | | | | <u>2544 - Maintenance Services</u> | | | |
| - | 22,419 | 68,891 | 0.50 | 0100 - Salaries | 73,593 | 73,593 | 73,593 0.50 |
| - | 3,252 | 26,077 | | 0200 - Associated Payroll Costs | 36,191 | 36,191 | 36,191 |
| - | 25,670 | 94,968 | 0.50 | Total Function 2544: | 109,784 | 109,784 | 109,784 0.50 |
| | | | | <u>2552 - Vehicle Operation Services</u> | | | |
| - | 15,807 | 68,891 | 0.50 | 0100 - Salaries | 73,593 | 73,593 | 73,593 0.50 |
| - | 1,374 | 26,077 | | 0200 - Associated Payroll Costs | 36,191 | 36,191 | 36,191 |
| - | - | 45,000 | | 0300 - Purchased Services | - | - | - |
| - | 17,181 | 139,968 | 0.50 | Total Function 2552: | 109,784 | 109,784 | 109,784 0.50 |
| | | | | <u>2633 - Public Information Services</u> | | | |
| - | 13,108 | 3,600 | 1.00 | 0100 - Salaries | - | - | - |
| - | 4,046 | 58,680 | | 0200 - Associated Payroll Costs | - | - | - |
| - | 17,154 | 62,280 | 1.00 | Total Function 2633: | - | - | - |
| | | | | <u>2660 - Technology Services</u> | | | |
| - | 124,200 | 347,925 | | 0400 - Supplies and Materials | - | - | - |
| | | | | <u>2669 - Telecommunication Services</u> | | | |
| - | 42,005 | 45,000 | | 0300 - Purchased Services | - | - | - |
| | | | | <u>2690 - Other Support Services</u> | | | |
| - | 46,328 | 153,983 | | 0600 - Other Objects | 51,360 | 51,360 | 51,360 |
| - | 862,896 | 1,333,681 | 8.95 | Total Function 2000: | 341,376 | 341,376 | 341,376 2.20 |
| | | | | 3000 - Enterprise and Community Services | | | |
| | | | | <u>3100 - Food Services</u> | | | |
| - | 5,990 | - | | 0400 - Supplies and Materials | - | - | - |
| | | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | | <u>4150 - Bldg Acquis-Constr-Improv</u> | | | |
| - | - | 300,000 | | 0500 - Capital Outlay | - | - | - |
| - | 1,118,727 | 3,281,390 | 20.51 | Total Requirements: | 1,200,000 | 1,200,000 | 1,200,000 9.70 |
| - | - | - | 20.51 | Total Fund 210: | - | - | - 9.70 |



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, 2023

211 - Title I-A School Improvement

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 211 - Title I-A School Improvement | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 157,418 | 91,605 | 334,851 | 4000 - Revenue From Federal Sources | 134,963 | 134,963 | 134,963 |
| 157,418 | 91,605 | 334,851 | Total Resources: | 134,963 | 134,963 | 134,963 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1420 - Middle/Junior High, Summer School | | | |
| - | - | 71,000 | 0100 - Salaries | - | - | - |
| - | - | 29,000 | 0200 - Associated Payroll Costs | - | - | - |
| - | - | 6,149 | 0400 - Supplies and Materials | - | - | - |
| - | - | 106,149 | Total Function 1420: | - | - | - |
| | | | 2000 - Support Services | | | |
| | | | 2211 - Improvement of Instruction Services | | | |
| - | 36,152 | 78,256 | 0100 - Salaries | 35,000 | 35,000 | 35,000 |
| - | 14,093 | 45,660 | 0200 - Associated Payroll Costs | 9,847 | 9,847 | 9,847 |
| 5,800 | 5,900 | 55,000 | 0300 - Purchased Services | 55,000 | 55,000 | 55,000 |
| - | 4,724 | 5,000 | 0400 - Supplies and Materials | 6,954 | 6,954 | 6,954 |
| 5,800 | 60,868 | 183,916 | Total Function 2211: | 106,801 | 106,801 | 106,801 |
| | | | 2240 - Instructional Staff Develop | | | |
| 19,061 | 9,568 | 14,300 | 0100 - Salaries | 15,000 | 15,000 | 15,000 |
| 6,361 | 4,336 | 5,700 | 0200 - Associated Payroll Costs | 4,221 | 4,221 | 4,221 |
| 114,976 | 13,275 | 10,000 | 0300 - Purchased Services | - | - | - |
| 4,749 | - | 5,000 | 0400 - Supplies and Materials | 3,165 | 3,165 | 3,165 |
| 145,147 | 27,179 | 35,000 | Total Function 2240: | 22,386 | 22,386 | 22,386 |
| | | | 2690 - Other Support Services | | | |
| 6,471 | 3,558 | 9,786 | 0600 - Other Objects | 5,776 | 5,776 | 5,776 |
| 157,418 | 91,605 | 228,702 | Total Function 2000: | 134,963 | 134,963 | 134,963 |
| 157,418 | 91,605 | 334,851 | Total Requirements: | 134,963 | 134,963 | 134,963 |
| - | - | - | 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 2022-23.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

212 - WS K-8 School Improvement Grant

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 212 - WS K-8 School Improvement Grant | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 21,297 | - | - | 4000 - Revenue From Federal Sources | - | - | - |
| 21,297 | - | - | Total Resources: | - | - | - |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2240 - Instructional Staff Develop | | | |
| 5,000 | - | - | 0100 - Salaries | - | - | - |
| 948 | - | - | 0200 - Associated Payroll Costs | - | - | - |
| 5,948 | - | - | Total Function 2240: | - | - | - |
| | | | 2410 - Office of The Principal Services | | | |
| 11,893 | - | - | 0100 - Salaries | - | - | - |
| 2,517 | - | - | 0200 - Associated Payroll Costs | - | - | - |
| 14,409 | - | - | Total Function 2410: | - | - | - |
| | | | 2690 - Other Support Services | | | |
| 940 | - | - | 0600 - Other Objects | - | - | - |
| 21,297 | - | - | Total Function 2000: | - | - | - |
| 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, 2023

213 - IDEA Special Education

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 213 - IDEA Special Education | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | | Resources | | | |
| | | | | 8000 - Internal | | | |
| | | | | 0000 - General Function | | | |
| 449,555 | 408,398 | 546,867 | | 4000 - Revenue From Federal Sources | 547,826 | 547,826 | 547,826 |
| 449,555 | 408,398 | 546,867 | | Total Resources: | 547,826 | 547,826 | 547,826 |
| | | | | Requirements | | | |
| | | | | 1000 - Instruction | | | |
| | | | | 1220 - Life Skills Programs | | | |
| 89,863 | 78,240 | 92,706 | 3.53 | 0100 - Salaries | 102,142 | 102,142 | 102,142 3.53 |
| 83,029 | 71,702 | 105,158 | | 0200 - Associated Payroll Costs | 84,912 | 84,912 | 84,912 |
| 172,892 | 149,942 | 197,864 | 3.53 | Total Function 1220: | 187,054 | 187,054 | 187,054 3.53 |
| | | | | 1223 - Community Transition Center | | | |
| 12,800 | 12,800 | 12,000 | | 0300 - Purchased Services | 12,800 | 12,800 | 12,800 |
| - | 315 | - | | 0400 - Supplies and Materials | - | - | - |
| 12,800 | 13,115 | 12,000 | | Total Function 1223: | 12,800 | 12,800 | 12,800 |
| | | | | 1229 - Behavioral Program | | | |
| 43,090 | 44,527 | 47,494 | 1.81 | 0100 - Salaries | 51,105 | 51,105 | 51,105 1.81 |
| 45,895 | 46,442 | 52,983 | | 0200 - Associated Payroll Costs | 51,770 | 51,770 | 51,770 |
| 88,986 | 90,969 | 100,477 | 1.81 | Total Function 1229: | 102,875 | 102,875 | 102,875 1.81 |
| | | | | 1250 - Special Education Program | | | |
| 14,980 | 16,157 | 16,745 | 0.72 | 0100 - Salaries | 16,480 | 16,480 | 16,480 0.72 |
| 5,720 | 6,183 | 5,905 | | 0200 - Associated Payroll Costs | 4,713 | 4,713 | 4,713 |
| 20,700 | 22,341 | 22,650 | 0.72 | Total Function 1250: | 21,193 | 21,193 | 21,193 0.72 |
| | | | | 1260 - Treatment and Habilitation | | | |
| 58,882 | 38,776 | 105,706 | | 0300 - Purchased Services | 102,113 | 102,113 | 102,113 |
| 354,260 | 315,143 | 438,697 | 6.06 | Total Function 1000: | 426,035 | 426,035 | 426,035 6.06 |
| | | | | 2000 - Support Services | | | |
| | | | | 2160 - Other Student Treatment Services | | | |
| 70,126 | 75,525 | 85,000 | | 0300 - Purchased Services | 98,344 | 98,344 | 98,344 |
| | | | | 2240 - Instructional Staff Develop | | | |
| 4,854 | 648 | 410 | | 0100 - Salaries | - | - | - |
| 1,100 | 171 | 119 | | 0200 - Associated Payroll Costs | - | - | - |
| 1,158 | - | - | | 0300 - Purchased Services | - | - | - |
| 7,112 | 819 | 529 | | Total Function 2240: | - | - | - |
| | | | | 2690 - Other Support Services | | | |
| 18,058 | 16,912 | 22,641 | | 0600 - Other Objects | 23,447 | 23,447 | 23,447 |
| 95,296 | 93,256 | 108,170 | | Total Function 2000: | 121,791 | 121,791 | 121,791 |
| 449,555 | 408,398 | 546,867 | 6.06 | Total Requirements: | 547,826 | 547,826 | 547,826 6.06 |
| - | - | - | 6.06 | Total Fund 213: | - | - | - 6.06 |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 215 – Early Learning Head Start

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

215 - Early Head Start

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 215 - Early Head Start | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | 13,451 | 106,680 | 4000 - Revenue From Federal Sources | 88,734 | 88,734 | 88,734 |
| - | 13,451 | 106,680 | Total Resources: | 88,734 | 88,734 | 88,734 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2690 - Other Support Services | | | |
| - | - | 4,417 | 0600 - Other Objects | 18,634 | 18,634 | 18,634 |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3501 - Child Care Provider Services | | | |
| - | 8,109 | 27,336 0.75 | 0100 - Salaries | 40,682 | 40,682 | 40,682 1.00 |
| - | 823 | 23,218 | 0200 - Associated Payroll Costs | 9,827 | 9,827 | 9,827 |
| - | 4,518 | 51,709 | 0400 - Supplies and Materials | 19,591 | 19,591 | 19,591 |
| - | 13,451 | 102,263 0.75 | Total Function 3501: | 70,100 | 70,100 | 70,100 1.00 |
| - | 13,451 | 106,680 0.75 | Total Requirements: | 88,734 | 88,734 | 88,734 1.00 |
| - | - | - 0.75 | Total Fund 215: | - | - | - 1.00 |



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, 2023

216 - Title III Language (ESL)

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 216 - Title III Language (ESL) | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 104,558 | 83,044 | 73,444 | 4000 - Revenue From Federal Sources | 73,444 | 73,444 | 73,444 |
| 104,558 | 83,044 | 73,444 | Total Resources: | 73,444 | 73,444 | 73,444 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1291 - ESL Instructional Program | | | |
| 1,529 | 7,744 | - | 0400 - Supplies and Materials | 14,922 | 14,922 | 14,922 |
| | | | 1460 - Special Programs, Summer School | | | |
| 15,445 | - | - | 0100 - Salaries | - | - | - |
| 5,862 | - | - | 0200 - Associated Payroll Costs | - | - | - |
| 21,306 | - | - | Total Function 1460: | - | - | - |
| 22,836 | 7,744 | - | Total Function 1000: | 14,922 | 14,922 | 14,922 |
| | | | 2000 - Support Services | | | |
| | | | 2230 - Assessment & Testing | | | |
| 1,800 | - | - | 0400 - Supplies and Materials | - | - | - |
| | | | 2240 - Instructional Staff Develop | | | |
| 2,663 | - | - | 0300 - Purchased Services | - | - | - |
| | | | 2690 - Other Support Services | | | |
| - | - | - | 0100 - Salaries | 28,682 | 28,682 | 28,682 0.50 |
| - | - | - | 0200 - Associated Payroll Costs | 17,368 | 17,368 | 17,368 |
| - | - | - | 0300 - Purchased Services | 2,500 | 2,500 | 2,500 |
| - | - | - | 0400 - Supplies and Materials | 8,532 | 8,532 | 8,532 |
| 1,797 | 1,326 | 1,469 | 0600 - Other Objects | 1,440 | 1,440 | 1,440 |
| 1,797 | 1,326 | 1,469 | Total Function 2690: | 58,522 | 58,522 | 58,522 0.50 |
| 6,260 | 1,326 | 1,469 | Total Function 2000: | 58,522 | 58,522 | 58,522 0.50 |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3330 - Civic Services | | | |
| 40,620 | 41,354 | 21,000 0.50 | 0100 - Salaries | - | - | - |
| 32,078 | 32,470 | 19,000 | 0200 - Associated Payroll Costs | - | - | - |
| - | - | 7,500 | 0400 - Supplies and Materials | - | - | - |
| 72,697 | 73,824 | 47,500 0.50 | Total Function 3330: | - | - | - |
| | | | 3390 - Other Community Services | | | |
| 1,742 | - | 9,500 | 0100 - Salaries | - | - | - |
| 665 | - | 3,420 | 0200 - Associated Payroll Costs | - | - | - |
| - | 150 | - | 0300 - Purchased Services | - | - | - |
| 358 | - | 11,555 | 0400 - Supplies and Materials | - | - | - |
| 2,765 | 150 | 24,475 | Total Function 3390: | - | - | - |
| 75,462 | 73,974 | 71,975 0.50 | Total Function 3000: | - | - | - |
| 104,558 | 83,044 | 73,444 0.50 | Total Requirements: | 73,444 | 73,444 | 73,444 0.50 |
| - | - | - 0.50 | Total Fund 216: | - | - | - 0.50 |



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 2022-23.

Special Revenue - Resources and Requirements

Jefferson County School District 509J

June 30, 2023

218 - Indian Demonstration Grant

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 218 - Indian Demonstration Grant | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ FTE | \$ | \$ |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 157,716 | 52,653 | - | 4000 - Revenue From Federal Sources | - | | |
| 157,716 | 52,653 | - | Total Resources: | - | | |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1296 - Indian Education | | | |
| 83,898 | 19,924 | - | 0100 - Salaries | - | | |
| 27,334 | 7,616 | - | 0200 - Associated Payroll Costs | - | | |
| 160 | - | - | 0300 - Purchased Services | - | | |
| 395 | 10,764 | - | 0400 - Supplies and Materials | - | | |
| 111,787 | 38,304 | - | Total Function 1296: | - | | |
| | | | 1460 - Special Programs, Summer School | | | |
| 8,625 | - | - | 0100 - Salaries | - | | |
| 3,089 | - | - | 0200 - Associated Payroll Costs | - | | |
| 269 | - | - | 0400 - Supplies and Materials | - | | |
| 11,983 | - | - | Total Function 1460: | - | | |
| 123,769 | 38,304 | - | Total Function 1000: | - | | |
| | | | 2000 - Support Services | | | |
| | | | 2122 - Counseling Services | | | |
| 935 | - | - | 0400 - Supplies and Materials | - | | |
| | | | 2240 - Instructional Staff Develop | | | |
| 15,146 | 7,650 | - | 0300 - Purchased Services | - | | |
| - | 2,800 | - | 0400 - Supplies and Materials | - | | |
| 15,146 | 10,450 | - | Total Function 2240: | - | | |
| | | | 2542 - Buildings Services | | | |
| 49 | - | - | 0100 - Salaries | - | | |
| 4 | - | - | 0200 - Associated Payroll Costs | - | | |
| 53 | - | - | Total Function 2542: | - | | |
| | | | 2552 - Vehicle Operation Services | | | |
| 4,172 | - | - | 0300 - Purchased Services | - | | |
| | | | 2690 - Other Support Services | | | |
| 5,937 | 2,161 | - | 0600 - Other Objects | - | | |
| 26,242 | 12,611 | - | Total Function 2000: | - | | |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3330 - Civic Services | | | |
| 343 | - | - | 0100 - Salaries | - | | |
| 145 | - | - | 0200 - Associated Payroll Costs | - | | |
| 1,100 | 600 | - | 0300 - Purchased Services | - | | |
| 5,653 | 1,138 | - | 0400 - Supplies and Materials | - | | |
| 7,241 | 1,738 | - | Total Function 3330: | - | | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 218 - Indian Demonstration Grant | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ FTE | \$ | \$ |
| | | | 3390 - Other Community Services | | | |
| 378 | - | - | 0100 - Salaries | - | | |
| 85 | - | - | 0200 - Associated Payroll Costs | - | | |
| 463 | - | - | Total Function 3390: | - | | |
| 7,705 | 1,738 | - | Total Function 3000: | - | | |
| 157,716 | 52,653 | - | Total Requirements: | - | | |
| - | - | - | Total Fund 218: | - | | |



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. This fund is in active for 2022-23.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

219 - It Is A New Day

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 219 - It Is A New Day | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|-------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | | Resources | | | |
| | | | | 8000 - Internal | | | |
| | | | | 0000 - General Function | | | |
| 689,064 | 1,451,890 | 1,172,154 | | 4000 - Revenue From Federal Sources | - | - | - |
| 689,064 | 1,451,890 | 1,172,154 | | Total Resources: | - | - | - |
| | | | | Requirements | | | |
| | | | | 1000 - Instruction | | | |
| | | | | 1271 - Remediation | | | |
| 109,149 | 246,519 | 159,231 | 2.00 | 0100 - Salaries | - | - | - |
| 62,222 | 129,638 | 94,624 | | 0200 - Associated Payroll Costs | - | - | - |
| 171,371 | 376,157 | 253,855 | 2.00 | Total Function 1271: | - | - | - |
| | | | | 1272 - Title I-A/D Programs | | | |
| 111,228 | 117,094 | 119,912 | 2.72 | 0100 - Salaries | - | - | - |
| 62,036 | 77,595 | 78,461 | | 0200 - Associated Payroll Costs | - | - | - |
| 50,856 | 354,217 | 76,119 | | 0400 - Supplies and Materials | - | - | - |
| 224,120 | 548,906 | 274,492 | 2.72 | Total Function 1272: | - | - | - |
| | | | | 1296 - Indian Education | | | |
| 42,805 | 43,165 | 43,256 | 1.00 | 0100 - Salaries | - | - | - |
| 31,313 | 31,964 | 33,340 | | 0200 - Associated Payroll Costs | - | - | - |
| 74,118 | 75,129 | 76,596 | 1.00 | Total Function 1296: | - | - | - |
| | | | | 1460 - Special Programs, Summer School | | | |
| 33,231 | - | - | | 0100 - Salaries | - | - | - |
| 12,171 | - | - | | 0200 - Associated Payroll Costs | - | - | - |
| 45,402 | - | - | | Total Function 1460: | - | - | - |
| 515,011 | 1,000,191 | 604,943 | 5.72 | Total Function 1000: | - | - | - |
| | | | | 2000 - Support Services | | | |
| | | | | 2122 - Counseling Services | | | |
| 54,410 | 47,786 | 137,420 | 2.05 | 0100 - Salaries | - | - | - |
| 32,211 | 32,173 | 87,307 | | 0200 - Associated Payroll Costs | - | - | - |
| 86,621 | 79,959 | 224,727 | 2.05 | Total Function 2122: | - | - | - |
| | | | | 2139 - Other Health Services | | | |
| - | 57,956 | - | | 0100 - Salaries | - | - | - |
| - | 28,639 | - | | 0200 - Associated Payroll Costs | - | - | - |
| - | 86,595 | - | | Total Function 2139: | - | - | - |
| | | | | 2211 - Improvement of Instruction Services | | | |
| 33,348 | 137,104 | 144,169 | 2.00 | 0100 - Salaries | - | - | - |
| 19,606 | 58,816 | 68,852 | | 0200 - Associated Payroll Costs | - | - | - |
| 52,953 | 195,920 | 213,021 | 2.00 | Total Function 2211: | - | - | - |
| | | | | 2240 - Instructional Staff Develop | | | |
| 208 | - | 33,500 | | 0300 - Purchased Services | - | - | - |
| | | | | 2552 - Vehicle Operation Services | | | |
| - | - | 5,000 | | 0300 - Purchased Services | - | - | - |
| | | | | 2660 - Technology Services | | | |
| - | 25,000 | 25,000 | | 0300 - Purchased Services | - | - | - |
| | | | | 2690 - Other Support Services | | | |
| 27,797 | 60,102 | 48,527 | | 0600 - Other Objects | - | - | - |
| 167,580 | 447,576 | 549,775 | 4.05 | Total Function 2000: | - | - | - |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 219 - It Is A New Day | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|-----------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3330 - Civic Services | | | |
| 6,000 | 3,600 | 7,436 | 0300 - Purchased Services | - | - | - |
| 474 | 523 | 10,000 | 0400 - Supplies and Materials | - | - | - |
| 6,474 | 4,123 | 17,436 | Total Function 3330: | - | - | - |
| 689,064 | 1,451,890 | 1,172,154 9.77 | Total Requirements: | - | - | - |
| - | - | - 9.77 | Total Fund 219: | - | - | - |



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, 2023

223 - Youth Transition Program

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 223 - Youth Transition Program | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|---|--|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | Resources | | | | |
| | | | 8000 - Internal | | | | |
| | | | 0000 - General Function | | | | |
| 215,350 | 236,597 | 237,678 | 4000 - Revenue From Federal Sources | | 243,784 | 243,784 | 243,784 |
| 215,350 | 236,597 | 237,678 | Total Resources: | | 243,784 | 243,784 | 243,784 |
| | | | Requirements | | | | |
| | | | 1000 - Instruction | | | | |
| | | | 1223 - Community Transition Center | | | | |
| 70,641 | 69,616 | 73,616 1.50 | 0100 - Salaries | | 101,417 | 101,417 | 101,417 2.00 |
| 50,762 | 51,552 | 53,080 | 0200 - Associated Payroll Costs | | 65,837 | 65,837 | 65,837 |
| 84,740 | 47,135 | 94,149 | 0300 - Purchased Services | | 55,787 | 55,787 | 55,787 |
| 261 | 49,726 | 1,850 | 0400 - Supplies and Materials | | 5,456 | 5,456 | 5,456 |
| - | 9,950 | - | 0500 - Capital Outlay | | - | - | - |
| 206,404 | 227,979 | 222,695 1.50 | Total Function 1223: | | 228,497 | 228,497 | 228,497 2.00 |
| | | | 2000 - Support Services | | | | |
| | | | 2240 - Instructional Staff Develop | | | | |
| - | 100 | 2,875 | 0300 - Purchased Services | | 2,875 | 2,875 | 2,875 |
| | | | 2552 - Vehicle Operation Services | | | | |
| 206 | 67 | 2,268 | 0300 - Purchased Services | | 2,319 | 2,319 | 2,319 |
| | | | 2690 - Other Support Services | | | | |
| 8,740 | 8,451 | 9,840 | 0600 - Other Objects | | 10,093 | 10,093 | 10,093 |
| 8,945 | 8,618 | 14,983 | Total Function 2000: | | 15,287 | 15,287 | 15,287 |
| 215,350 | 236,597 | 237,678 1.50 | Total Requirements: | | 243,784 | 243,784 | 243,784 2.00 |
| - | - | - 1.50 | 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, 2023

226 - Title X McKinney-Vento Grant

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 226 - Title X McKinney-Vento Grant | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | Resources | | | | |
| | | | 8000 - Internal | | | | |
| | | | 0000 - General Function | | | | |
| 7,164 | 7,798 | 9,060 | 4000 - Revenue From Federal Sources | | 8,400 | 8,400 | 8,400 |
| 7,164 | 7,798 | 9,060 | Total Resources: | | 8,400 | 8,400 | 8,400 |
| | | | Requirements | | | | |
| | | | 2000 - Support Services | | | | |
| | | | 2119 - Other Attendance and Social Work Services | | | | |
| 4,274 | 5,421 | 4,457 0.11 | 0100 - Salaries | | 5,602 | 5,602 | 5,602 0.13 |
| 1,651 | 2,090 | 1,567 | 0200 - Associated Payroll Costs | | 1,576 | 1,576 | 1,576 |
| 1,082 | - | 776 | 0300 - Purchased Services | | 750 | 750 | 750 |
| 157 | 287 | 2,260 | 0400 - Supplies and Materials | | 472 | 472 | 472 |
| 7,164 | 7,798 | 9,060 0.11 | Total Function 2119: | | 8,400 | 8,400 | 8,400 0.13 |
| 7,164 | 7,798 | 9,060 0.11 | Total Requirements: | | 8,400 | 8,400 | 8,400 0.13 |
| - | - | - 0.11 | Total Fund 226: | | - | - | - 0.13 |



Fund 227 – Title I-C & IV-A

The purpose of the Migrant Education Program is to ensure that migrant children fully benefit from the same free public education provided to other children. The funds are received to offset costs associated with the Migrant Summer School Program under a partnership with High Desert Education Service District. This fund is inactive for 2022-23.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

227 - Title I-C & Title IV-A

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 227 - Title I-C & Title IV-A | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 16,719 | - | - | 4000 - Revenue From Federal Sources | - | - | - |
| 16,719 | - | - | Total Resources: | - | - | - |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1272 - Title I-A/D Programs | | | |
| 13,771 | - | - | 0400 - Supplies and Materials | - | - | - |
| | | | 2000 - Support Services | | | |
| | | | 2240 - Instructional Staff Develop | | | |
| 2,500 | - | - | 0300 - Purchased Services | - | - | - |
| | | | 2690 - Other Support Services | | | |
| 448 | - | - | 0600 - Other Objects | - | - | - |
| 2,948 | - | - | Total Function 2000: | - | - | - |
| 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 monies 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, 2023

251 - Student Investment Account

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 251 - Student Investment Account | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|------------------------|---|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | 811,950 | 2,412,300 | 3000 - Revenue From State Sources | 2,513,696 | 2,513,696 | 2,513,696 |
| - | 811,950 | 2,412,300 | Total Resources: | 2,513,696 | 2,513,696 | 2,513,696 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| - | 178,410 | 339,732 4.00 | 0100 - Salaries | 261,118 | 261,118 | 261,118 5.00 |
| - | 85,465 | 244,226 | 0200 - Associated Payroll Costs | 148,647 | 148,647 | 148,647 |
| - | 263,875 | 583,958 4.00 | Total Function 1111: | 409,765 | 409,765 | 409,765 5.00 |
| | | | 1229 - Behavioral Program | | | |
| - | - | 331,724 6.81 | 0100 - Salaries | 170,140 | 170,140 | 170,140 2.00 |
| - | - | 243,573 | 0200 - Associated Payroll Costs | 85,060 | 85,060 | 85,060 |
| - | - | 575,297 6.81 | Total Function 1229: | 255,200 | 255,200 | 255,200 2.00 |
| | | | 1283 - Alternative Education Program | | | |
| - | - | 54,831 1.00 | 0100 - Salaries | - | - | - |
| - | - | 37,439 | 0200 - Associated Payroll Costs | - | - | - |
| - | - | 92,270 1.00 | Total Function 1283: | - | - | - |
| - | 263,875 | 1,251,525 11.81 | Total Function 1000: | 664,965 | 664,965 | 664,965 7.00 |
| | | | 2000 - Support Services | | | |
| | | | 2113 - Social Work Services | | | |
| - | - | - | 0100 - Salaries | 74,353 | 74,353 | 74,353 1.05 |
| - | - | - | 0200 - Associated Payroll Costs | 41,828 | 41,828 | 41,828 |
| - | - | - | Total Function 2113: | 116,181 | 116,181 | 116,181 1.05 |
| | | | 2119 - Other Attendance and Social Work Services | | | |
| - | 38,346 | 79,232 2.00 | 0100 - Salaries | 125,224 | 125,224 | 125,224 3.00 |
| - | 31,314 | 64,121 | 0200 - Associated Payroll Costs | 91,025 | 91,025 | 91,025 |
| - | 785 | 1,660 | 0300 - Purchased Services | 1,759 | 1,759 | 1,759 |
| - | 70,445 | 145,013 2.00 | Total Function 2119: | 218,008 | 218,008 | 218,008 3.00 |
| | | | 2122 - Counseling Services | | | |
| - | 146,085 | 218,938 3.12 | 0100 - Salaries | 159,774 | 159,774 | 159,774 2.12 |
| - | 92,693 | 134,082 | 0200 - Associated Payroll Costs | 84,932 | 84,932 | 84,932 |
| - | 238,778 | 353,020 3.12 | Total Function 2122: | 244,706 | 244,706 | 244,706 2.12 |
| | | | 2130 - Health & Nursing Services | | | |
| - | - | 61,756 1.00 | 0100 - Salaries | 77,167 | 77,167 | 77,167 2.78 |
| - | - | 39,851 | 0200 - Associated Payroll Costs | 35,284 | 35,284 | 35,284 |
| - | - | 101,607 1.00 | Total Function 2130: | 112,451 | 112,451 | 112,451 2.78 |
| | | | 2211 - Improvement of Instruction Services | | | |
| - | 34,433 | 41,000 | 0100 - Salaries | 625,045 | 625,045 | 625,045 8.00 |
| - | 13,559 | 14,429 | 0200 - Associated Payroll Costs | 324,627 | 324,627 | 324,627 |
| - | 47,992 | 55,429 | Total Function 2211: | 949,672 | 949,672 | 949,672 8.00 |
| | | | 2240 - Instructional Staff Develop | | | |
| - | 78,645 | 232,000 | 0100 - Salaries | 57,920 | 57,920 | 57,920 |
| - | 28,992 | 84,471 | 0200 - Associated Payroll Costs | 16,292 | 16,292 | 16,292 |
| - | 35,939 | 52,500 | 0300 - Purchased Services | - | - | - |
| - | 8,659 | 16,120 | 0400 - Supplies and Materials | 13,849 | 13,849 | 13,849 |
| - | 152,234 | 385,091 | Total Function 2240: | 88,061 | 88,061 | 88,061 |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 251 - Student Investment Account | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--------------------------------------|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| - | 38,626 | 120,615 | 2690 - Other Support Services | | | |
| - | 548,075 | 1,160,775 6.12 | 0600 - Other Objects | 119,652 | 119,652 | 119,652 |
| - | 811,950 | 2,412,300 17.93 | Total Function 2000: | 1,848,731 | 1,848,731 | 1,848,731 16.95 |
| | | | Total Requirements: | 2,513,696 | 2,513,696 | 2,513,696 23.95 |
| - | - | - 17.93 | Total Fund 251: | - | - | - 23.95 |



Fund 252 – High School Success (M98)

Measure 98 was a 2016 ballot initiative approved by voters that provides direct funding to school districts 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, 2023

252 - High School Success (M98)

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 252 - High School Success (M98) | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | Resources | | | | |
| | | | | 8000 - Internal | | | | |
| | | | | 0000 - General Function | | | | |
| 567,816 | 677,288 | 784,525 | | 3000 - Revenue From State Sources | 742,269 | 742,269 | 742,269 | |
| 567,816 | 677,288 | 784,525 | | Total Resources: | 742,269 | 742,269 | 742,269 | |
| | | | | Requirements | | | | |
| | | | | 1000 - Instruction | | | | |
| | | | | 1131 - High School Programs | | | | |
| 253,726 | 337,307 | 276,438 | 4.00 | 0100 - Salaries | 256,054 | 256,054 | 256,054 | 3.00 |
| 147,515 | 174,770 | 154,067 | | 0200 - Associated Payroll Costs | 135,785 | 135,785 | 135,785 | |
| - | - | - | | 0400 - Supplies and Materials | 28,429 | 28,429 | 28,429 | |
| 10,369 | - | - | | 0600 - Other Objects | - | - | - | |
| 411,609 | 512,077 | 430,505 | 4.00 | Total Function 1131: | 420,268 | 420,268 | 420,268 | 3.00 |
| | | | | 1283 - Alternative Education Program | | | | |
| 32,358 | 67,118 | 90,562 | 2.00 | 0100 - Salaries | 67,229 | 67,229 | 67,229 | 1.00 |
| 21,492 | 50,079 | 68,131 | | 0200 - Associated Payroll Costs | 47,261 | 47,261 | 47,261 | |
| 53,851 | 117,197 | 158,693 | 2.00 | Total Function 1283: | 114,490 | 114,490 | 114,490 | 1.00 |
| | | | | 1430 - High School, Summer Program | | | | |
| - | - | - | | 0100 - Salaries | 15,000 | 15,000 | 15,000 | |
| - | - | - | | 0200 - Associated Payroll Costs | 4,221 | 4,221 | 4,221 | |
| - | - | - | | Total Function 1430: | 19,221 | 19,221 | 19,221 | |
| | | | | 1460 - Special Programs, Summer School | | | | |
| - | 1,921 | 7,500 | | 0100 - Salaries | - | - | - | |
| - | 935 | 2,640 | | 0200 - Associated Payroll Costs | - | - | - | |
| - | 2,856 | 10,140 | | Total Function 1460: | - | - | - | |
| 465,460 | 632,131 | 599,338 | 6.00 | Total Function 1000: | 553,979 | 553,979 | 553,979 | 4.00 |
| | | | | 2000 - Support Services | | | | |
| | | | | 2112 - Attendance Services | | | | |
| 5,833 | - | - | | 0100 - Salaries | - | - | - | |
| 5,910 | - | - | | 0200 - Associated Payroll Costs | - | - | - | |
| 11,743 | - | - | | Total Function 2112: | - | - | - | |
| | | | | 2122 - Counseling Services | | | | |
| 41,989 | - | - | | 0100 - Salaries | - | - | - | |
| 25,580 | - | - | | 0200 - Associated Payroll Costs | - | - | - | |
| 67,569 | - | - | | Total Function 2122: | - | - | - | |
| | | | | 2410 - Office of The Principal Services | | | | |
| - | - | 96,724 | 1.00 | 0100 - Salaries | 104,103 | 104,103 | 104,103 | 1.00 |
| - | - | 58,337 | | 0200 - Associated Payroll Costs | 55,684 | 55,684 | 55,684 | |
| - | - | 155,061 | 1.00 | Total Function 2410: | 159,787 | 159,787 | 159,787 | 1.00 |
| | | | | 2660 - Technology Services | | | | |
| - | 17,110 | - | | 0300 - Purchased Services | - | - | - | |
| | | | | 2690 - Other Support Services | | | | |
| 23,044 | 28,047 | 30,126 | | 0600 - Other Objects | 28,503 | 28,503 | 28,503 | |
| 102,356 | 45,157 | 185,187 | 1.00 | Total Function 2000: | 188,290 | 188,290 | 188,290 | 1.00 |
| 567,816 | 677,288 | 784,525 | 7.00 | Total Requirements: | 742,269 | 742,269 | 742,269 | 5.00 |
| - | - | - | 7.00 | Total Fund 252: | - | - | - | 5.00 |



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 2022-23 the District has budgeted for the following grants: Vision Screening, Tribal Attendance Pilot Project and CTE Pathways.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

253 - ODE State Grants

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 253 - ODE State Grants | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 495,204 | 809,995 | 1,027,405 | 3000 - Revenue From State Sources | 458,081 | 458,081 | 458,081 |
| - | - | (440,025) | 4000 - Revenue From Federal Sources | - | - | - |
| 495,204 | 809,995 | 587,380 | Total Function 0000: | 458,081 | 458,081 | 458,081 |
| 495,204 | 809,995 | 587,380 | Total Resources: | 458,081 | 458,081 | 458,081 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| - | 47,348 | - | 0100 - Salaries | - | - | - |
| - | 26,476 | - | 0200 - Associated Payroll Costs | - | - | - |
| - | - | (233,386) | 0400 - Supplies and Materials | 100,000 | 100,000 | 100,000 |
| - | 73,823 | (233,386) | Total Function 1111: | 100,000 | 100,000 | 100,000 |
| | | | 1121 - Middle/Junior High Programs | | | |
| - | 3,663 | - | 0100 - Salaries | - | - | - |
| - | 1,451 | - | 0200 - Associated Payroll Costs | - | - | - |
| - | 5,113 | - | Total Function 1121: | - | - | - |
| | | | 1131 - High School Programs | | | |
| - | 45,889 | - | 0100 - Salaries | - | - | - |
| - | 32,730 | - | 0200 - Associated Payroll Costs | - | - | - |
| 7,925 | 39,571 | 22,952 | 0400 - Supplies and Materials | 12,557 | 12,557 | 12,557 |
| 17,600 | - | - | 0500 - Capital Outlay | - | - | - |
| 25,525 | 118,190 | 22,952 | Total Function 1131: | 12,557 | 12,557 | 12,557 |
| | | | 1250 - Special Education Program | | | |
| - | 23,611 | - | 0100 - Salaries | - | - | - |
| - | 9,072 | - | 0200 - Associated Payroll Costs | - | - | - |
| - | 32,683 | - | Total Function 1250: | - | - | - |
| | | | 1272 - Title I-A/D Programs | | | |
| - | 19,048 | 66,240 | 0100 - Salaries | - | - | - |
| - | 3,817 | 21,196 | 0200 - Associated Payroll Costs | - | - | - |
| - | 4,779 | - | 0400 - Supplies and Materials | - | - | - |
| - | 27,643 | 87,436 | Total Function 1272: | - | - | - |
| | | | 1420 - Middle/Junior High, Summer School | | | |
| 13,111 | - | - | 0100 - Salaries | - | - | - |
| 4,363 | - | - | 0200 - Associated Payroll Costs | - | - | - |
| 235 | - | - | 0400 - Supplies and Materials | - | - | - |
| 17,709 | - | - | Total Function 1420: | - | - | - |
| 43,234 | 257,454 | (122,998) | Total Function 1000: | 112,557 | 112,557 | 112,557 |
| | | | 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: | - | - | - |
| | | | 2119 - Other Attendance and Social Work Services | | | |
| - | 16,370 | - | 0400 - Supplies and Materials | - | - | - |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 253 - ODE State Grants | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted | |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|-------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ | FTE |
| | | | | <u>2122 - Counseling Services</u> | | | | |
| 34,946 | 37,834 | 39,492 | 1.00 | 0100 - Salaries | 44,417 | 44,417 | 44,417 | 1.00 |
| 28,256 | 31,035 | 32,032 | | 0200 - Associated Payroll Costs | 31,230 | 31,230 | 31,230 | |
| 715 | - | 800 | | 0300 - Purchased Services | 1,500 | 1,500 | 1,500 | |
| 958 | 20,929 | 400 | | 0400 - Supplies and Materials | 13,308 | 13,308 | 13,308 | |
| 64,875 | 89,799 | 72,724 | 1.00 | Total Function 2122: | 90,455 | 90,455 | 90,455 | 1.00 |
| | | | | <u>2129 - Other Guidance Services</u> | | | | |
| - | 8,009 | 45,914 | 1.00 | 0100 - Salaries | - | - | - | |
| - | 7,488 | 34,277 | | 0200 - Associated Payroll Costs | - | - | - | |
| - | - | 5,000 | | 0300 - Purchased Services | - | - | - | |
| - | 2,119 | 10,669 | | 0400 - Supplies and Materials | - | - | - | |
| - | 17,616 | 95,860 | 1.00 | Total Function 2129: | - | - | - | |
| | | | | <u>2130 - Health & Nursing Services</u> | | | | |
| 4,774 | 4,666 | 5,069 | | 0300 - Purchased Services | 5,069 | 5,069 | 5,069 | |
| | | | | <u>2211 - Improvement of Instruction Services</u> | | | | |
| 74,359 | 15,967 | 4,400 | | 0100 - Salaries | - | - | - | |
| 43,783 | 6,459 | 2,299 | | 0200 - Associated Payroll Costs | - | - | - | |
| 322 | - | - | | 0300 - Purchased Services | - | - | - | |
| - | 5,578 | 18,967 | | 0400 - Supplies and Materials | - | - | - | |
| 118,465 | 28,004 | 25,666 | | Total Function 2211: | - | - | - | |
| | | | | <u>2240 - Instructional Staff Develop</u> | | | | |
| - | 26,901 | - | | 0100 - Salaries | - | - | - | |
| - | 13,694 | - | | 0200 - Associated Payroll Costs | - | - | - | |
| 1,128 | 69,679 | 121,227 | | 0300 - Purchased Services | 100,000 | 100,000 | 100,000 | |
| - | 1,753 | 12,575 | | 0400 - Supplies and Materials | - | - | - | |
| 1,128 | 112,028 | 133,802 | | Total Function 2240: | 100,000 | 100,000 | 100,000 | |
| | | | | <u>2542 - Buildings Services</u> | | | | |
| - | - | 12,531 | | 0400 - Supplies and Materials | - | - | - | |
| | | | | <u>2544 - Maintenance Services</u> | | | | |
| - | 2,798 | - | | 0100 - Salaries | - | - | - | |
| - | 1,926 | - | | 0200 - Associated Payroll Costs | - | - | - | |
| 2,476 | 62,800 | - | | 0300 - Purchased Services | - | - | - | |
| - | 725 | - | | 0400 - Supplies and Materials | - | - | - | |
| 2,476 | 68,249 | - | | Total Function 2544: | - | - | - | |
| | | | | <u>2552 - Vehicle Operation Services</u> | | | | |
| 10,780 | - | - | | 0300 - Purchased Services | - | - | - | |
| | | | | <u>2660 - Technology Services</u> | | | | |
| - | 95,590 | - | | 0400 - Supplies and Materials | - | - | - | |
| | | | | <u>2690 - Other Support Services</u> | | | | |
| 4,879 | 27,242 | 27,402 | | 0600 - Other Objects | - | - | - | |
| 226,245 | 459,563 | 373,054 | 2.00 | Total Function 2000: | 195,524 | 195,524 | 195,524 | 1.00 |
| | | | | 3000 - Enterprise and Community Services | | | | |
| | | | | <u>3330 - Civic Services</u> | | | | |
| 34,334 | - | - | | 0100 - Salaries | - | - | - | |
| 26,297 | - | - | | 0200 - Associated Payroll Costs | - | - | - | |
| 60,631 | - | - | | Total Function 3330: | - | - | - | |
| | | | | <u>3390 - Other Community Services</u> | | | | |
| - | 17,136 | - | | 0300 - Purchased Services | - | - | - | |
| - | - | 337,324 | | 0400 - Supplies and Materials | 150,000 | 150,000 | 150,000 | |
| - | 17,136 | 337,324 | | Total Function 3390: | 150,000 | 150,000 | 150,000 | |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 253 - ODE State Grants | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|---|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | 3501 - Child Care Provider Services | | | |
| - | 807 | - | 0100 - Salaries | - | - | - |
| - | 69 | - | 0200 - Associated Payroll Costs | - | - | - |
| - | 876 | - | Total Function 3501: | - | - | - |
| 60,631 | 18,012 | 337,324 | Total Function 3000: | 150,000 | 150,000 | 150,000 |
| | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | 4150 - Bldg Acquis-Constr-Improv | | | |
| 165,094 | 74,966 | - | 0500 - Capital Outlay | - | - | - |
| 495,204 | 809,995 | 587,380 2.00 | Total Requirements: | 458,081 | 458,081 | 458,081 1.00 |
| - | - | - 2.00 | Total Fund 253: | - | - | - 1.00 |



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, 2023

254 - Outdoor School (M99)

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 254 - Outdoor School (M99) | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 58,862 | - | 50,000 | 3000 - Revenue From State Sources | 50,000 | 50,000 | 50,000 |
| 58,862 | - | 50,000 | Total Resources: | 50,000 | 50,000 | 50,000 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| 49,250 | - | 50,000 | 0300 - Purchased Services | 50,000 | 50,000 | 50,000 |
| | | | 1121 - Middle/Junior High Programs | | | |
| 9,612 | - | - | 0300 - Purchased Services | - | - | - |
| 58,862 | - | 50,000 | Total Function 1000: | 50,000 | 50,000 | 50,000 |
| 58,862 | - | 50,000 | Total Requirements: | 50,000 | 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 \$13,784 for 2022-23.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

255 - SMILE Program

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | | 255 - SMILE Program | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|-------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ | FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | | Resources | | | |
| | | | | 8000 - Internal | | | |
| | | | | 0000 - General Function | | | |
| 850 | - | 4,250 | | 3000 - Revenue From State Sources | 4,250 | 4,250 | 4,250 |
| 4,797 | 2,359 | 14,186 | | 5000 - Other Sources | 13,784 | 13,784 | 13,784 |
| 5,647 | 2,359 | 18,436 | | Total Function 0000: | 18,034 | 18,034 | 18,034 |
| 5,647 | 2,359 | 18,436 | | Total Resources: | 18,034 | 18,034 | 18,034 |
| | | | | Requirements | | | |
| | | | | 1000 - Instruction | | | |
| | | | | 1113 - Elementary Extracurricular | | | |
| - | - | 3,400 | 0.16 | 0100 - Salaries | 3,400 | 3,400 | 3,400 0.16 |
| 65 | - | 1,196 | | 0200 - Associated Payroll Costs | 957 | 957 | 957 |
| - | - | 300 | | 0400 - Supplies and Materials | 300 | 300 | 300 |
| 65 | - | 4,896 | 0.16 | Total Function 1113: | 4,657 | 4,657 | 4,657 0.16 |
| | | | | 1122 - Middle/Junior High Extracurricular | | | |
| - | - | 5,950 | 0.24 | 0100 - Salaries | 5,950 | 5,950 | 5,950 0.24 |
| 63 | - | 2,094 | | 0200 - Associated Payroll Costs | 1,674 | 1,674 | 1,674 |
| - | - | 600 | | 0400 - Supplies and Materials | 600 | 600 | 600 |
| 63 | - | 8,644 | 0.24 | Total Function 1122: | 8,224 | 8,224 | 8,224 0.24 |
| | | | | 1132 - High School Extracurricular | | | |
| 3,400 | 1,700 | 3,400 | 0.16 | 0100 - Salaries | 3,400 | 3,400 | 3,400 0.16 |
| 2,119 | 659 | 1,196 | | 0200 - Associated Payroll Costs | 957 | 957 | 957 |
| - | - | 300 | | 0400 - Supplies and Materials | 796 | 796 | 796 |
| 5,519 | 2,359 | 4,896 | 0.16 | Total Function 1132: | 5,153 | 5,153 | 5,153 0.16 |
| 5,647 | 2,359 | 18,436 | 0.56 | Total Function 1000: | 18,034 | 18,034 | 18,034 0.56 |
| 5,647 | 2,359 | 18,436 | 0.56 | Total Requirements: | 18,034 | 18,034 | 18,034 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, 2023

256 - Preschool Promise

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 256 - Preschool Promise | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|---|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | 228,568 | 459,648 | 3000 - Revenue From State Sources | 459,648 | 459,648 | 459,648 |
| - | 228,568 | 459,648 | Total Resources: | 459,648 | 459,648 | 459,648 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1140 - Pre-K Program | | | |
| - | 90,555 | 174,662 2.00 | 0100 - Salaries | 183,228 | 183,228 | 183,228 4.22 |
| - | 64,824 | 137,920 | 0200 - Associated Payroll Costs | 128,191 | 128,191 | 128,191 |
| - | 20,462 | 42,745 | 0400 - Supplies and Materials | 66,444 | 66,444 | 66,444 |
| - | 39,309 | 55,000 | 0500 - Capital Outlay | 35,428 | 35,428 | 35,428 |
| - | 215,150 | 410,327 2.00 | Total Function 1140: | 413,291 | 413,291 | 413,291 4.22 |
| | | | 2000 - Support Services | | | |
| | | | 2240 - Instructional Staff Develop | | | |
| - | 750 | 11,500 | 0300 - Purchased Services | 12,000 | 12,000 | 12,000 |
| | | | 2552 - Vehicle Operation Services | | | |
| - | 3,203 | 17,275 | 0300 - Purchased Services | 14,684 | 14,684 | 14,684 |
| | | | 2690 - Other Support Services | | | |
| - | 9,465 | 20,546 | 0600 - Other Objects | 19,673 | 19,673 | 19,673 |
| - | 13,419 | 49,321 | Total Function 2000: | 46,357 | 46,357 | 46,357 |
| - | 228,568 | 459,648 2.00 | Total Requirements: | 459,648 | 459,648 | 459,648 4.22 |
| - | - | - 2.00 | Total Fund 256: | - | - | - 4.22 |



Fund 257 – Summer Learning Grants

To support summer credit earning and enrichment opportunities for students in grades K-12. The District expects to receive \$336,173 for the Summer K-8 Enrichment grant and \$150,775 for the Summer High School Academic Support grant. The District will provide 25% matching funds via other existing grants.

The focus of both of these grants is to prioritize those students experiencing disabilities and other student communities who have been historically underserved. Recipients of these grant funds are encouraged to use these funds to remove barriers to student participation for these groups. These funds are designed to continue the equity work started in 2021 and continue to mitigate the impacts of the pandemic on those student communities most affected.

The District is also receiving Summer Improvement grants for Warm Spring K-8 Academy in the amount of \$172,682 and Madras Elementary in the amount of \$119,172. This is to provide high quality summer programs for grades K-8.

In total the District is budgeting \$778,731 for the four different grants.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

257 - State Summer School Program

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 257 - State Summer School Program | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | 298,538 | 846,786 | 3000 - Revenue From State Sources | 778,731 | 778,731 | 778,731 |
| - | 298,538 | 846,786 | Total Resources: | 778,731 | 778,731 | 778,731 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1410 - Elementary Summer School | | | |
| - | 152 | - | 0100 - Salaries | 157,000 | 157,000 | 157,000 |
| - | 70 | - | 0200 - Associated Payroll Costs | 44,166 | 44,166 | 44,166 |
| - | 115,456 | - | 0400 - Supplies and Materials | 6,700 | 6,700 | 6,700 |
| - | 115,678 | - | Total Function 1410: | 207,866 | 207,866 | 207,866 |
| | | | 1420 - Middle/Junior High, Summer School | | | |
| - | - | - | 0100 - Salaries | 70,000 | 70,000 | 70,000 |
| - | - | - | 0200 - Associated Payroll Costs | 19,691 | 19,691 | 19,691 |
| - | 3,834 | 109,290 | 0400 - Supplies and Materials | 3,300 | 3,300 | 3,300 |
| - | 3,834 | 109,290 | Total Function 1420: | 92,991 | 92,991 | 92,991 |
| | | | 1430 - High School, Summer Program | | | |
| - | 8,574 | 24,000 | 0100 - Salaries | 90,000 | 90,000 | 90,000 |
| - | 3,582 | 8,840 | 0200 - Associated Payroll Costs | 25,317 | 25,317 | 25,317 |
| - | 1,275 | - | 0400 - Supplies and Materials | 28,868 | 28,868 | 28,868 |
| - | 13,430 | 32,840 | Total Function 1430: | 144,185 | 144,185 | 144,185 |
| - | 132,942 | 142,130 | Total Function 1000: | 445,042 | 445,042 | 445,042 |
| | | | 2000 - Support Services | | | |
| | | | 2552 - Vehicle Operation Services | | | |
| - | - | - | 0300 - Purchased Services | 13,443 | 13,443 | 13,443 |
| - | 116,096 | 272,288 | 0500 - Capital Outlay | - | - | - |
| - | 116,096 | 272,288 | Total Function 2552: | 13,443 | 13,443 | 13,443 |
| | | | 2669 - Telecommunication Services | | | |
| - | - | 35,649 | 0600 - Other Objects | - | - | - |
| | | | 2690 - Other Support Services | | | |
| - | 12,363 | - | 0600 - Other Objects | 38,937 | 38,937 | 38,937 |
| - | 128,458 | 307,937 | Total Function 2000: | 52,380 | 52,380 | 52,380 |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3100 - Food Services | | | |
| - | 13,318 | 138,061 | 0500 - Capital Outlay | - | - | - |
| | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | 4150 - Bldg Acquis-Constr-Improv | | | |
| - | 23,820 | 258,658 | 0500 - Capital Outlay | 281,309 | 281,309 | 281,309 |
| - | 298,538 | 846,786 | Total Requirements: | 778,731 | 778,731 | 778,731 |
| - | - | - | Total Fund 257: | - | - | - |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 262 – Student Body Fund

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

262 - Student Body Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 262 - Student Body Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 260,805 | 178,903 | 298,180 | 1000 - Revenue from Local Sources | 289,000 | 289,000 | 289,000 |
| 168,840 | 210,151 | 210,000 | 5000 - Other Sources | 210,000 | 210,000 | 210,000 |
| 429,646 | 389,054 | 508,180 | Total Function 0000: | 499,000 | 499,000 | 499,000 |
| 429,646 | 389,054 | 508,180 | Total Resources: | 499,000 | 499,000 | 499,000 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1122 - Middle/Junior High Extracurricular | | | |
| 15,379 | 1,211 | 40,000 | 0400 - Supplies and Materials | 39,000 | 39,000 | 39,000 |
| | | | 1131 - High School Programs | | | |
| - | 2,077 | - | 0400 - Supplies and Materials | - | - | - |
| | | | 1132 - High School Extracurricular | | | |
| 28,174 | 3,050 | - | 0300 - Purchased Services | - | - | - |
| 148,536 | 62,403 | 308,180 | 0400 - Supplies and Materials | 300,000 | 300,000 | 300,000 |
| 27,404 | 9,885 | - | 0600 - Other Objects | - | - | - |
| 204,115 | 75,337 | 308,180 | Total Function 1132: | 300,000 | 300,000 | 300,000 |
| 219,494 | 78,625 | 348,180 | Total Function 1000: | 339,000 | 339,000 | 339,000 |
| | | | 7000 - Unapprop Ending Fund Balance | | | |
| | | | 7000 - Unapprop End Fund Balance | | | |
| - | - | 160,000 | 0800 - Other Uses of Funds | 160,000 | 160,000 | 160,000 |
| 219,494 | 78,625 | 508,180 | Total Requirements: | 499,000 | 499,000 | 499,000 |
| (210,151) | (310,429) | - | Total Fund 262: | - | - | - |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2023

263 - School Enrichment Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 263 - School Enrichment Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 21,574 | 5,171 | 40,000 | 1000 - Revenue from Local Sources | 40,000 | 40,000 | 40,000 |
| 52,029 | 47,727 | 35,000 | 5000 - Other Sources | 35,000 | 35,000 | 35,000 |
| 73,603 | 52,898 | 75,000 | Total Function 0000: | 75,000 | 75,000 | 75,000 |
| 73,603 | 52,898 | 75,000 | Total Resources: | 75,000 | 75,000 | 75,000 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| 25,548 | 18,665 | 65,000 | 0400 - Supplies and Materials | 65,000 | 65,000 | 65,000 |
| | | | 2000 - Support Services | | | |
| | | | 2410 - Office of The Principal Services | | | |
| 310 | 96 | - | 0400 - Supplies and Materials | - | - | - |
| | | | 2552 - Vehicle Operation Services | | | |
| 18 | - | 10,000 | 0300 - Purchased Services | 10,000 | 10,000 | 10,000 |
| 328 | 96 | 10,000 | Total Function 2000: | 10,000 | 10,000 | 10,000 |
| 25,876 | 18,761 | 75,000 | Total Requirements: | 75,000 | 75,000 | 75,000 |
| (47,727) | (34,137) | - | Total Fund 263: | - | - | - |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2023

271 - Miscellaneous Grants & Donations

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 271 - Miscellaneous Grants & Donations | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 168,609 | 205,660 | 336,160 | 1000 - Revenue from Local Sources | 141,478 | 141,478 | 141,478 |
| 2,629 | 2,629 | 2,630 | 5000 - Other Sources | 2,630 | 2,630 | 2,630 |
| 171,237 | 208,289 | 338,790 | Total Function 0000: | 144,108 | 144,108 | 144,108 |
| 171,237 | 208,289 | 338,790 | Total Resources: | 144,108 | 144,108 | 144,108 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| 8,420 | 18,940 | 16,633 | 0400 - Supplies and Materials | 11,620 | 11,620 | 11,620 |
| 9,389 | 80 | 2,084 | 0500 - Capital Outlay | 2,084 | 2,084 | 2,084 |
| 17,810 | 19,020 | 18,717 | Total Function 1111: | 13,704 | 13,704 | 13,704 |
| | | | 1121 - Middle/Junior High Programs | | | |
| 2,538 | 2,205 | 10,407 | 0400 - Supplies and Materials | 2,334 | 2,334 | 2,334 |
| | | | 1131 - High School Programs | | | |
| - | 1,972 | - | 0300 - Purchased Services | - | - | - |
| 6,214 | 9,031 | 42,201 | 0400 - Supplies and Materials | 37,626 | 37,626 | 37,626 |
| - | 13,459 | - | 0500 - Capital Outlay | - | - | - |
| 6,214 | 24,463 | 42,201 | Total Function 1131: | 37,626 | 37,626 | 37,626 |
| | | | 1132 - High School Extracurricular | | | |
| 6,500 | 1,608 | 8,588 | 0300 - Purchased Services | 480 | 480 | 480 |
| 1,919 | 1,197 | 10,408 | 0400 - Supplies and Materials | 6,054 | 6,054 | 6,054 |
| 8,419 | 2,805 | 18,996 | Total Function 1132: | 6,534 | 6,534 | 6,534 |
| | | | 1223 - Community Transition Center | | | |
| - | 301 | - | 0400 - Supplies and Materials | - | - | - |
| | | | 1272 - Title I-A/D Programs | | | |
| 36,068 | - | - | 0100 - Salaries | - | - | - |
| 12,745 | - | - | 0200 - Associated Payroll Costs | - | - | - |
| 48,813 | - | - | Total Function 1272: | - | - | - |
| | | | 1283 - Alternative Education Program | | | |
| 1,592 | 900 | - | 0400 - Supplies and Materials | - | - | - |
| | | | 1296 - Indian Education | | | |
| 13,498 | - | - | 0100 - Salaries | - | - | - |
| 5,173 | - | - | 0200 - Associated Payroll Costs | - | - | - |
| 18,671 | - | - | Total Function 1296: | - | - | - |
| 104,057 | 49,694 | 90,321 | Total Function 1000: | 60,198 | 60,198 | 60,198 |
| | | | 2000 - Support Services | | | |
| | | | 2119 - Other Attendance and Social Work Services | | | |
| 977 | 4,279 | 20,338 | 0400 - Supplies and Materials | 20,296 | 20,296 | 20,296 |
| | | | 2129 - Other Guidance Services | | | |
| - | - | 750 | 0400 - Supplies and Materials | 750 | 750 | 750 |
| | | | 2211 - Improvement of Instruction Services | | | |
| - | - | 13,560 | 0300 - Purchased Services | - | - | - |

Continue on Next Page

Continued from Previous Page

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 271 - Miscellaneous Grants & Donations | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | <u>2240 - Instructional Staff Develop</u> | | | |
| 1,114 | 25 | 4,500 | 0100 - Salaries | - | - | - |
| 309 | 9 | 1,584 | 0200 - Associated Payroll Costs | - | - | - |
| 37,445 | 36,163 | 30,093 | 0300 - Purchased Services | 24,747 | 24,747 | 24,747 |
| - | 83,589 | 32,260 | 0400 - Supplies and Materials | - | - | - |
| - | 4,679 | 6,924 | 0600 - Other Objects | - | - | - |
| 38,868 | 124,465 | 75,361 | Total Function 2240: | 24,747 | 24,747 | 24,747 |
| | | | <u>2321 - Office of The Superintendent Services</u> | | | |
| 293 | - | 3,637 | 0300 - Purchased Services | 3,637 | 3,637 | 3,637 |
| | | | <u>2410 - Office of The Principal Services</u> | | | |
| 163 | - | - | 0300 - Purchased Services | - | - | - |
| - | - | 3,030 | 0400 - Supplies and Materials | 3,030 | 3,030 | 3,030 |
| 163 | - | 3,030 | Total Function 2410: | 3,030 | 3,030 | 3,030 |
| | | | <u>2542 - Buildings Services</u> | | | |
| 10,050 | - | - | 0400 - Supplies and Materials | - | - | - |
| | | | <u>2543 - Grounds Services</u> | | | |
| - | - | 1,715 | 0400 - Supplies and Materials | 1,715 | 1,715 | 1,715 |
| | | | <u>2640 - Staff Services</u> | | | |
| - | - | 1,165 | 0400 - Supplies and Materials | 1,165 | 1,165 | 1,165 |
| | | | <u>2660 - Technology Services</u> | | | |
| - | 4,000 | - | 0400 - Supplies and Materials | - | - | - |
| | | | <u>2690 - Other Support Services</u> | | | |
| 3,361 | 4,327 | 1,656 | 0600 - Other Objects | - | - | - |
| 53,711 | 137,072 | 121,212 | Total Function 2000: | 55,340 | 55,340 | 55,340 |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | <u>3100 - Food Services</u> | | | |
| - | 4,923 | 8,940 | 0400 - Supplies and Materials | 8,940 | 8,940 | 8,940 |
| | | | <u>3330 - Civic Services</u> | | | |
| 8,341 | 13,643 | 27,427 | 0400 - Supplies and Materials | 5,000 | 5,000 | 5,000 |
| | | | <u>3390 - Other Community Services</u> | | | |
| 2,500 | - | - | 0300 - Purchased Services | - | - | - |
| - | - | 9,630 | 0400 - Supplies and Materials | 3,630 | 3,630 | 3,630 |
| 2,500 | - | 9,630 | Total Function 3390: | 3,630 | 3,630 | 3,630 |
| | | | <u>3501 - Child Care Provider Services</u> | | | |
| - | - | 400 | 0300 - Purchased Services | 400 | 400 | 400 |
| - | 329 | 600 | 0400 - Supplies and Materials | 600 | 600 | 600 |
| - | 329 | 1,000 | Total Function 3501: | 1,000 | 1,000 | 1,000 |
| 10,841 | 18,895 | 46,997 | Total Function 3000: | 18,570 | 18,570 | 18,570 |
| | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | <u>4150 - Bldg Acquis-Constr-Improv</u> | | | |
| - | - | 80,260 | 0500 - Capital Outlay | 10,000 | 10,000 | 10,000 |
| 168,609 | 205,660 | 338,790 | Total Requirements: | 144,108 | 144,108 | 144,108 |
| (2,629) | (2,629) | - | Total Fund 271: | - | - | - |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 272 – High Desert Education Service District Grants

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

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

272 - HDESD

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 272 - HDESD | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 3,967 | 1,166 | 7,172 | 1000 - Revenue from Local Sources | 40,024 | 40,024 | 40,024 |
| 8,349 | 4,000 | - | 3000 - Revenue From State Sources | - | - | - |
| 10,704 | 4,039 | 5,168 | 4000 - Revenue From Federal Sources | 5,281 | 5,281 | 5,281 |
| 23,020 | 9,205 | 12,340 | Total Function 0000: | 45,305 | 45,305 | 45,305 |
| 23,020 | 9,205 | 12,340 | Total Resources: | 45,305 | 45,305 | 45,305 |
| | | | Requirements | | | |
| | | | 1000 - Instruction | | | |
| | | | 1111 - Elementary Instruction | | | |
| - | - | 1,000 | 0100 - Salaries | - | - | - |
| - | - | 293 | 0200 - Associated Payroll Costs | - | - | - |
| - | - | 1,293 | Total Function 1111: | - | - | - |
| | | | 1131 - High School Programs | | | |
| 4,590 | 3,675 | - | 0400 - Supplies and Materials | 978 | 978 | 978 |
| | | | 1221 - Learning Center - Structured and Intensive | | | |
| 3,012 | 1,076 | 4,550 | 0100 - Salaries | 4,550 | 4,550 | 4,550 |
| 299 | 90 | 1,329 | 0200 - Associated Payroll Costs | 1,280 | 1,280 | 1,280 |
| 3,311 | 1,166 | 5,879 | Total Function 1221: | 5,830 | 5,830 | 5,830 |
| 7,901 | 4,841 | 7,172 | Total Function 1000: | 6,808 | 6,808 | 6,808 |
| | | | 2000 - Support Services | | | |
| | | | 2211 - Improvement of Instruction Services | | | |
| - | 4,000 | - | 0300 - Purchased Services | - | - | - |
| | | | 2240 - Instructional Staff Develop | | | |
| 5,313 | 284 | 4,000 | 0100 - Salaries | 4,000 | 4,000 | 4,000 |
| 1,457 | 79 | 1,168 | 0200 - Associated Payroll Costs | 1,125 | 1,125 | 1,125 |
| 220 | - | - | 0300 - Purchased Services | - | - | - |
| 8,129 | - | - | 0400 - Supplies and Materials | - | - | - |
| 15,119 | 363 | 5,168 | Total Function 2240: | 5,125 | 5,125 | 5,125 |
| | | | 2690 - Other Support Services | | | |
| - | - | - | 0100 - Salaries | 18,787 | 18,787 | 18,787 |
| - | - | - | 0200 - Associated Payroll Costs | 14,585 | 14,585 | 14,585 |
| - | - | - | Total Function 2690: | 33,372 | 33,372 | 33,372 |
| 15,119 | 4,363 | 5,168 | Total Function 2000: | 38,497 | 38,497 | 38,497 |
| 23,020 | 9,205 | 12,340 | Total Requirements: | 45,305 | 45,305 | 45,305 |
| - | - | - | Total Fund 272: | - | - | 0.50 |



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, 2023

273 - On-Site Child Care

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 273 - On-Site Child Care | | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|---------------------|---|--|---------------------|---------------------|---------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | | \$ | \$ | \$ FTE |
| | | | Resources | | | | |
| | | | 8000 - Internal | | | | |
| | | | 0000 - General Function | | | | |
| 33,398 | 10,342 | - | 1000 - Revenue from Local Sources | | - | - | - |
| 91,040 | 113,464 | 155,692 | 5000 - Other Sources | | 143,097 | 143,097 | 143,097 |
| 124,439 | 123,806 | 155,692 | Total Function 0000: | | 143,097 | 143,097 | 143,097 |
| 124,439 | 123,806 | 155,692 | Total Resources: | | 143,097 | 143,097 | 143,097 |
| | | | Requirements | | | | |
| | | | 1000 - Instruction | | | | |
| | | | 1292 - Teen Parent Instruct Prog | | | | |
| 31,517 | - | 47,956 1.00 | 0100 - Salaries | | 51,299 | 51,299 | 51,299 1.00 |
| 24,482 | - | 34,996 | 0200 - Associated Payroll Costs | | 33,030 | 33,030 | 33,030 |
| 55,999 | - | 82,952 1.00 | Total Function 1292: | | 84,329 | 84,329 | 84,329 1.00 |
| | | | 3000 - Enterprise and Community Services | | | | |
| | | | 3501 - Child Care Provider Services | | | | |
| 37,192 | 31,383 | 33,396 1.25 | 0100 - Salaries | | 25,379 | 25,379 | 25,379 1.00 |
| 29,387 | 26,644 | 34,419 | 0200 - Associated Payroll Costs | | 25,826 | 25,826 | 25,826 |
| 1,861 | 377 | 4,500 | 0400 - Supplies and Materials | | 7,138 | 7,138 | 7,138 |
| - | 278 | 425 | 0600 - Other Objects | | 425 | 425 | 425 |
| 68,440 | 58,682 | 72,740 1.25 | Total Function 3501: | | 58,768 | 58,768 | 58,768 1.00 |
| 124,439 | 58,682 | 155,692 2.25 | Total Requirements: | | 143,097 | 143,097 | 143,097 2.00 |
| - | (65,124) | - 2.25 | Total Fund 273: | | - | - | - 2.00 |



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 2022-23 reflects a budget transfer of \$10,000 from the General Fund.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

274 - Activity Bus

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 274 - Activity Bus | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 2,500 | - | - | 1000 - Revenue from Local Sources | - | - | - |
| 3,235 | 6,089 | 10,000 | 5000 - Other Sources | 10,000 | 10,000 | 10,000 |
| 5,735 | 6,089 | 10,000 | Total Function 0000: | 10,000 | 10,000 | 10,000 |
| 5,735 | 6,089 | 10,000 | Total Resources: | 10,000 | 10,000 | 10,000 |
| | | | Requirements | | | |
| | | | 2000 - Support Services | | | |
| | | | 2552 - Vehicle Operation Services | | | |
| 5,735 | 6,089 | 10,000 | 0300 - Purchased Services | 10,000 | 10,000 | 10,000 |
| 5,735 | 6,089 | 10,000 | Total Requirements: | 10,000 | 10,000 | 10,000 |
| - | - | - | Total Fund 274: | - | - | - |



Fund 299 – Child Nutrition

The District participates in the Community Eligibility Provision of the National School Lunch Program which provides breakfast and lunch at no charge to families of students enrolled in the district. The District serves hot and nutritious meals to students that meet requirements established by the US Department of Agriculture. The Child Nutrition Fund receives its revenue from state and federal subsidies based on the number of meals served. Additionally, revenue is received from cash sales from visitors for meals that are non-reimbursable by the National School Lunch Program.

Special Revenue - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

299 - Child Nutrition

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 299 - Child Nutrition | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 11,462 | 1,482 | 12,725 | 1000 - Revenue from Local Sources | 12,725 | 12,725 | 12,725 |
| 18,447 | 23,736 | 19,100 | 3000 - Revenue From State Sources | 19,100 | 19,100 | 19,100 |
| 1,904,811 | 1,334,078 | 2,093,385 | 4000 - Revenue From Federal Sources | 2,190,377 | 2,190,377 | 2,190,377 |
| 422,726 | 674,983 | 365,377 | 5000 - Other Sources | 593,400 | 593,400 | 593,400 |
| 2,357,445 | 2,034,280 | 2,490,587 | Total Function 0000: | 2,815,602 | 2,815,602 | 2,815,602 |
| 2,357,445 | 2,034,280 | 2,490,587 | Total Resources: | 2,815,602 | 2,815,602 | 2,815,602 |
| | | | Requirements | | | |
| | | | 3000 - Enterprise and Community Services | | | |
| | | | 3100 - Food Services | | | |
| 682,402 | 682,901 | 740,707 | 0100 - Salaries | 826,431 | 826,431 | 826,431 |
| 561,411 | 592,661 | 657,014 | 0200 - Associated Payroll Costs | 638,091 | 638,091 | 638,091 |
| 32,535 | 24,670 | 22,695 | 0300 - Purchased Services | 26,320 | 26,320 | 26,320 |
| 916,093 | 728,829 | 1,068,571 | 0400 - Supplies and Materials | 1,322,760 | 1,322,760 | 1,322,760 |
| 1,869 | 1,655 | 1,600 | 0600 - Other Objects | 2,000 | 2,000 | 2,000 |
| 2,194,310 | 2,030,716 | 2,490,587 | Total Function 3100: | 2,815,602 | 2,815,602 | 2,815,602 |
| 2,194,310 | 2,030,716 | 2,490,587 | Total Requirements: | 2,815,602 | 2,815,602 | 2,815,602 |
| (163,135) | (3,564) | - | Total Fund 299: | - | - | 24.58 |



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.

JEFFERSON COUNTY SCHOOL DISTRICT 509J
DEBT SERVICE FUNDS ADOPTED BUDGET
FYE JUNE 30, 2023

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---|--------------------|--------------------|--------------------|--------------------|
| RESOURCES | | | | |
| Local sources | 2,829,258 | 3,234,658 | 4,368,300 | 6,412,545 |
| Intermediate sources | - | - | - | - |
| State sources | - | - | - | - |
| Federal sources | - | - | - | - |
| Total Resources | 2,829,258 | 3,234,658 | 4,368,300 | 6,412,545 |
| REQUIREMENTS | | | | |
| Instruction | - | - | - | - |
| Support services | - | - | - | - |
| Enterprise and community services | - | - | - | - |
| Facilities acquisition and constuction | - | - | - | - |
| Debt Service | 4,078,221 | 4,499,726 | 5,827,807 | 6,586,845 |
| Contingency | - | - | - | - |
| Total Requirements | 4,078,221 | 4,499,726 | 5,827,807 | 6,586,845 |
| RESOURCES OVER (UNDER) | | | | |
| REQUIREMENTS | (1,248,963) | (1,265,068) | (1,459,507) | (174,300) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | 1,246,870 | 1,358,468 | 1,396,507 | 90,300 |
| Lump Sum Payment to PERS | - | - | (32,110,000) | - |
| Bond Issuance Costs | (229,048) | - | - | - |
| Bonds and premium on proceeds | 24,680,000 | - | 32,110,000 | - |
| Payments to bond escrow agent | (24,446,163) | - | - | - |
| Total Other Financing Sources (Uses) | 1,251,659 | 1,358,468 | 1,396,507 | 90,300 |
| RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES | 2,696 | 93,400 | (63,000) | (84,000) |
| FUND BALANCE, JULY 1 | 37,417 | 40,113 | 63,000 | 84,000 |
| FUND BALANCE, JUNE 30 | 40,113 | 133,513 | - | - |



Fund 302 – Ameresco Master Tax-Exempt Installment Purchase Agreement

On December 17, 2021, the District entered into \$1,569,955 master tax exempt installment purchase agreement with U.S. Bancorp to finance energy savings projects throughout the District as identified through an ESCO with Ameresco.

Debt Service - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

302 - Ameresco Financing

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 302 - Ameresco Financing | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | <u>0000 - General Function</u> | | | |
| - | - | - | 5000 - Other Sources | 90,300 | 90,300 | 90,300 |
| - | - | - | Total Resources: | 90,300 | 90,300 | 90,300 |
| | | | Requirements | | | |
| | | | 5000 - Other Uses | | | |
| | | | <u>5110 - Long-Term Debt Service</u> | | | |
| - | - | - | 0600 - Other Objects | 90,300 | 90,300 | 90,300 |
| - | - | - | Total Requirements: | 90,300 | 90,300 | 90,300 |
| - | - | - | Total Fund 302: | - | - | - |



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 defeased.

On August 19, 2021, the District participated in the Oregon Education Districts Pension Bond Pool (Full Faith and Credit Pension Obligation Bonds, Series 2021A Federally Taxable) to finance the District's estimated PERS unfunded liability. The District issued \$31,905,000 in debt as part of the pooled issuance. Except for the payment of its pension bond payments and additional charges when due, each school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS.

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

Revenue to pay the debt is generated by an assessment of approximately 10.75% on PERS-eligible payroll wages. All funds bear the cost of debt service on the bonds in lieu of paying a higher employer rate applicable to Oregon public school districts. Prepayment of the UAL with bond proceeds lowers the payroll assessment compared to the employer rates for school districts that did not bond.

Debt Service - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

303 - 2002 OSBA PERS Bond Issue Debt Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 303 - 2002 OSBA PERS Bond Issue Debt Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 13,154 | 5,065 | 1,204,000 | 1000 - Revenue from Local Sources | 3,174,145 | 3,174,145 | 3,174,145 |
| 1,270,071 | 1,379,197 | 33,519,507 | 5000 - Other Sources | - | - | - |
| 1,283,225 | 1,384,263 | 34,723,507 | Total Function 0000: | 3,174,145 | 3,174,145 | 3,174,145 |
| 1,283,225 | 1,384,263 | 34,723,507 | Total Resources: | 3,174,145 | 3,174,145 | 3,174,145 |
| | | | Requirements | | | |
| | | | 5000 - Other Uses | | | |
| | | | 5110 - Long-Term Debt Service | | | |
| 1,262,495 | 1,372,707 | 2,613,507 | 0600 - Other Objects | 3,174,145 | 3,174,145 | 3,174,145 |
| | | | 5400 - PERS UAL Lump Sum Payment to PERS | | | |
| - | - | 32,110,000 | 0600 - Other Objects | - | - | - |
| 1,262,495 | 1,372,707 | 34,723,507 | Total Function 5000: | 3,174,145 | 3,174,145 | 3,174,145 |
| 1,262,495 | 1,372,707 | 34,723,507 | Total Requirements: | 3,174,145 | 3,174,145 | 3,174,145 |
| (20,730) | (11,556) | - | 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, 2023

304 - 2013 Go Bond Issue Debt Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 304 - 2013 Go Bond Issue Debt Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 2,816,104 | 3,229,594 | 3,164,300 | 1000 - Revenue from Local Sources | 2,136,300 | 2,136,300 | 2,136,300 |
| - | 5,451 | - | 2000 - Revenue From Intermediate Sources | - | - | - |
| 24,694,216 | 19,383 | 50,000 | 5000 - Other Sources | 84,000 | 84,000 | 84,000 |
| 27,510,320 | 3,254,428 | 3,214,300 | Total Function 0000: | 2,220,300 | 2,220,300 | 2,220,300 |
| 27,510,320 | 3,254,428 | 3,214,300 | Total Resources: | 2,220,300 | 2,220,300 | 2,220,300 |
| | | | Requirements | | | |
| | | | 5000 - Other Uses | | | |
| | | | 5110 - Long-Term Debt Service | | | |
| 27,490,937 | 3,127,019 | 3,214,300 | 0600 - Other Objects | 2,220,300 | 2,220,300 | 2,220,300 |
| 27,490,937 | 3,127,019 | 3,214,300 | Total Requirements: | 2,220,300 | 2,220,300 | 2,220,300 |
| (19,383) | (127,409) | - | Total Fund 304: | - | - | - |



Fund 305 – 2022 GO Bond Issue Debt Fund

In November 2021, voters of the District approved a \$24,000,000 bond measure which will be matched with a \$4,000,000 matching grant from the State of Oregon's OSCIM program. On February 16, 2022, the District issued \$24,000,000 in general obligation bonds for health, safety, security improvements, to update and repair aging facilities, and expand vocational opportunities and early learning.

Debt Service - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

305 - 2022 Go Bond Issue Debt Fund

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 305 - 2022 Go Bond Issue Debt Fund | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | <u>0000 - General Function</u> | | | |
| - | - | - | 1000 - Revenue from Local Sources | 1,102,100 | 1,102,100 | 1,102,100 |
| - | - | - | Total Resources: | 1,102,100 | 1,102,100 | 1,102,100 |
| | | | Requirements | | | |
| | | | 5000 - Other Uses | | | |
| | | | <u>5110 - Long-Term Debt Service</u> | | | |
| - | - | - | 0600 - Other Objects | 1,102,100 | 1,102,100 | 1,102,100 |
| - | - | - | Total Requirements: | 1,102,100 | 1,102,100 | 1,102,100 |
| - | - | - | Total Fund 305: | - | - | - |



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.

JEFFERSON COUNTY SCHOOL DISTRICT 509J
CAPITAL PROJECT FUNDS ADOPTED BUDGET
FYE JUNE 30, 2023

| | ACTUALS 2019-20 | ACTUALS 2020-21 | ADOPTED 2021-22 | ADOPTED 2022-23 |
|---|--------------------|--------------------|--------------------|--------------------|
| RESOURCES | | | | |
| Local sources | - | - | - | 10,000 |
| Intermediate sources | - | - | - | - |
| State sources | 127,648 | 1,323,430 | 1,665,979 | 1,665,979 |
| Federal sources | - | - | - | - |
| Total Resources | 127,648 | 1,323,430 | 1,665,979 | 1,675,979 |
| REQUIREMENTS | | | | |
| Instruction | - | - | - | - |
| Support Services | - | - | - | - |
| Enterprise and Community Services | - | - | - | - |
| Facilities Acquisition and Constuction | 127,648 | 1,323,430 | 4,565,979 | 22,880,949 |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Contingency | - | - | 25,321,455 | 6,572,500 |
| Total Requirements | 127,648 | 1,323,430 | 29,887,434 | 29,453,449 |
| RESOURCES OVER (UNDER) REQUIREMENTS | - | - | (28,221,455) | (27,777,470) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | - | - | - | - |
| Operating transfers out | - | - | - | - |
| Bonds and premium on proceeds | - | - | 28,221,455 | - |
| Total Other Financing Sources (Uses) | - | - | 28,221,455 | - |
| RESOURCES & Other sources OVER (UNDER) REQUIREMENTS & OTHER USES | - | - | - | (27,777,470) |
| FUND BALANCE, JULY 1 | - | - | - | 27,777,470 |
| FUND BALANCE, JUNE 30 | - | - | - | - |



Fund 40I - Capital Projects – Madras Elementary Seismic Grant

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.

The project was not originally awarded the Grant in 2019 but after resubmittal in 2020, we understand this 7,000-sf single-story section has been awarded \$1.66 million for the seismic upgrades recommended in Walker Structural Engineering's Grant submittal. These recommendations include the following but are not limited to:

1. Seismic separation at the entrance to the gymnasium between sectors A, C, and D.
2. New/modified wood sheathed shear walls at various locations including hold downs and upgraded foundation elements where required.
3. Added drag struts and blocking to adequately transfer seismic loads to shear walls.
4. Add plywood sheathing to the roof to provide code compliant roof diaphragm.
5. Add strapping at roof re-entrant corners to prevent separation.
6. Add steel side plates at girder to column connections to prevent pull-away in a seismic event.
7. Add steel plate anchorage to adequately transfer shear forces to the foundation.

Capital Projects - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

401 - Capital Projects (Other Financing)

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 401 - Capital Projects (Other Financing) | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| 127,648 | 1,323,430 | 1,665,979 | 3000 - Revenue From State Sources | 1,665,979 | 1,665,979 | 1,665,979 |
| 127,648 | 1,323,430 | 1,665,979 | Total Resources: | 1,665,979 | 1,665,979 | 1,665,979 |
| | | | Requirements | | | |
| | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | 4150 - Bldg Acquis-Constr-Improv | | | |
| - | 3,917 | - | 0100 - Salaries | - | - | - |
| - | 570 | - | 0200 - Associated Payroll Costs | - | - | - |
| 127,648 | 1,318,943 | 1,665,979 | 0500 - Capital Outlay | 1,665,979 | 1,665,979 | 1,665,979 |
| 127,648 | 1,323,430 | 1,665,979 | Total Function 4150: | 1,665,979 | 1,665,979 | 1,665,979 |
| 127,648 | 1,323,430 | 1,665,979 | Total Requirements: | 1,665,979 | 1,665,979 | 1,665,979 |
| - | - | - | Total Fund 401: | - | - | - |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 403- ESCO Projects

District-wide improvement measures for interior and exterior lighting to LED. Immediate improvement in classroom environment and dramatic reduction in energy consumption. Building retro-commissioning, marked improvement in HVAC performance, evaluating and adjusting control systems to meet current usage requirements.

Capital Projects - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

403 - Esco Projects

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 403 - Esco Projects | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | - | 1,549,955 | 5000 - Other Sources | 1,527,470 | 1,527,470 | 1,527,470 |
| - | - | 1,549,955 | Total Resources: | 1,527,470 | 1,527,470 | 1,527,470 |
| | | | Requirements | | | |
| | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | 4150 - Bldg Acquis-Constr-Improv | | | |
| - | - | 900,000 | 0500 - Capital Outlay | 1,527,470 | 1,527,470 | 1,527,470 |
| | | | 6000 - Contingencies | | | |
| | | | 6110 - Operating Contingency | | | |
| - | - | 649,955 | 0800 - Other Uses of Funds | - | - | - |
| - | - | 1,549,955 | Total Requirements: | 1,527,470 | 1,527,470 | 1,527,470 |
| - | - | - | Total Fund 403: | - | - | - |



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 404 – GO Bond

Approximate budget of \$14,997,300.00 for upgrades to HVAC controls, and keycodes for Madras High School and Warm Springs K-8 Academy. Expected completion date 2023.

Approximate budget of \$8,555,115.00 for upgrades to HVAC controls, and keycodes for Madras Elementary, Buff Elementary and Metolius Elementary. Expected completion date 2024.

Approximate budget of \$4,377,920.00 for upgrades to HVAC controls, and keycodes for Bridges High School (Westside building) and Jefferson County Middle School. Expected completion date 2025.

Capital Projects - Resources and Requirements

Jefferson County School District 509J
June 30, 2023

404 - In-Town Projects

| 2019/20 Actuals | 2020/21 Actuals | 2021/22 Adopted | 404 - In-Town Projects | 2022/23 Proposed | 2022/23 Approved | 2022/23 Adopted |
|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|
| \$ | \$ | \$ FTE | Major Function - Function - Object | \$ | \$ | \$ FTE |
| | | | Resources | | | |
| | | | 8000 - Internal | | | |
| | | | 0000 - General Function | | | |
| - | - | - | 1000 - Revenue from Local Sources | 10,000 | 10,000 | 10,000 |
| - | - | 26,671,500 | 5000 - Other Sources | 26,250,000 | 26,250,000 | 26,250,000 |
| - | - | 26,671,500 | Total Function 0000: | 26,260,000 | 26,260,000 | 26,260,000 |
| - | - | 26,671,500 | Total Resources: | 26,260,000 | 26,260,000 | 26,260,000 |
| | | | Requirements | | | |
| | | | 4000 - Facilities Acquisition and Construction | | | |
| | | | 4150 - Bldg Acquis-Constr-Improv | | | |
| - | - | - | 0300 - Purchased Services | 300,000 | 300,000 | 300,000 |
| - | - | 2,000,000 | 0500 - Capital Outlay | 19,387,500 | 19,387,500 | 19,387,500 |
| - | - | 2,000,000 | Total Function 4150: | 19,687,500 | 19,687,500 | 19,687,500 |
| | | | 6000 - Contingencies | | | |
| | | | 6110 - Operating Contingency | | | |
| - | - | 24,671,500 | 0800 - Other Uses of Funds | 6,572,500 | 6,572,500 | 6,572,500 |
| - | - | 26,671,500 | Total Requirements: | 26,260,000 | 26,260,000 | 26,260,000 |
| - | - | - | Total Fund 404: | - | - | - |



JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOLUTION NO. 22-23

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 2022-23 in the total amount of \$113,104,043.*

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022 for the following purposes:

| General Fund | | Special Revenue Fund | |
|--------------------------------------|--------------------|--|----------------------|
| Instruction..... | 24,054,111 | Instruction..... | 6,692,776 |
| Support Services..... | 17,910,498 | Support Services..... | 5,853,049 |
| Enterprise & Community Services..... | 170,845 | Enterprise & Comm..... | 3,113,040 |
| Facilities Acquisition | 528,000 | Facilities Acquisition | 1,991,309 |
| Transfers..... | 800,581 | | |
| Debt Service | 0 | Total..... | \$17,650,174 |
| Contingency..... | 300,000 | | |
| Total..... | 43,764,035 | | |
| Debt Service Fund | | Capital Project Fund | |
| Debt Service..... | 6,586,845 | Facilities Acquisition | 22,880,949 |
| Total..... | \$6,586,845 | Contingency | 6,572,500 |
| | | Total..... | \$29,453,449 |
| | | Total APPROPRIATIONS, All Funds . . . | 97,454,503 |
| | | Total Unappropriated and Reserve Amounts, General Fund . . . | 15,489,540 |
| | | Total Unappropriated and Reserve Amounts, Special Revenue Fund . . . | 160,000 |
| | | Total Unappropriated and Reserve Amounts, Debt Service Fund . . . | 0 |
| | | TOTAL PROPOSED BUDGET . . . | 113,104,043 * |

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 2022-23:

- (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 \$3,322,400 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

Subject to the Education Limitation

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

Excluded from Limitation

General Obligation Bond Debt Service.....\$3,322,400.

The above resolution statements were approved and declared adopted on June 13, 2023.


Laurie Danzuka, Chair Board of Directors


Jay Mathisen, 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, 2022 to June 30, 2023 will be held at the Jefferson County School District #509-J Student Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on May 9, 2022 at 5:00 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 May 2, 2022 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: April 20, 2022 and May 4, 2022

Pamplin Media Group

Reg 2310
P.O. Box 22109
Portland, OR 97269-2109
Phone: (971) 204-7707

PO: 222159

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

INVOICE

| | |
|-----------------|----------|
| Invoice Date: | 5/4/2022 |
| Invoice Number: | 394854 |
| File #: | |
| Customer No: | 101753 |

Beaverton Valley Times | Canby Herald | Clackamas Review | Estacada News | Forest Grove News-Times | Gresham Outlook | Hillsboro Tribune | Lake Oswego Review | Madras Pioneer | Molalla Pioneer | Newberg Graphic | NICKEL ADS | Oregon City News | Portland Tribune | Prineville Central Oregonian | Regal Courier | Sandy Post | Sellwood Bee | Sherwood Gazette | South County Spotlight | Southwest Community Connection | The Times | West Linn Tidings | Wilsonville Spokesman | Woodburn Independent

| Date | Ad# | Description | Amount |
|----------|--------|---|--------|
| 04/20/22 | 239695 | NOTICE OF BUDGET COMMITTEE MEETING on May 9 -- 2022 at 5:00 p.m. -- 509-J School District Madras Pioneer 05/04/2022 | 156.00 |

100. 2310. 0354. 715. 000. 000. 000

Please detach and return this portion with payment. To ensure proper credit to your account, please write your account number on your check.
If you have any questions about your account, please contact Accounts Receivable at (971) 204-7707.

| | |
|---------------------------|--------------------------|
| INVOICE DATE 5/4/2022 | INVOICE NUMBER 394854 |
| CUSTOMER NUMBER 101753 | ORDER NUMBER 239695 |
| PLEASE PAY \$156.00 | |

Pamplin Media Group
Attn: Accounts Receivable
PO Box 22109
PORTLAND OR 97269-2109

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

Pamplin MediaGroup

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

AFFIDAVIT OF PUBLICATION

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

509-J School District
NOTICE OF BUDGET COMMITTEE MEET-
ING on May 9, 2022 at 5:00 p.m.
Ad#: 239695

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

04/20/2022, 05/04/2022

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

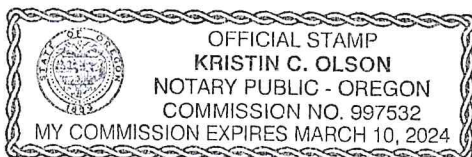
Subscribed and sworn to before me this
05/04/2022.

Kristin C. Olson
NOTARY PUBLIC FOR OREGON

Acct #: 101753

Attn:

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



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will be held at the Jefferson County School District #509-J Student Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on May 9, 2022 at 5:00 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 May 2, 2022 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: April 20, May 4, 2022

MP239695

A public meeting of the Jefferson County School District 509-J will be held on June 13, 2022 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, 2022 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 sholmstrom@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. If different, the major changes and their effect on the budget are: General obligation and pension bonds were sold that greatly increased the revenue and expenditures for the 21-22 year. Some of those funds will be used in the 22-23 year and some will be used in 23-24. We have also received ESSER funds to help with pandemic related issues. Those funds will be used for extra staffing to assist with learning loss during the pandemic and to upgrade buildings.

Contact: Stacie Holmstrom, Chief Financial Officer Telephone: 541-475-6192 Email: sholmstrom@509j.net

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount Last Year 2020-21 | Adopted Budget This Year 2021-22 | Approved Budget Next Year 2022-23 |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| Beginning Fund Balance | \$17,161,928 | \$16,231,299 | \$48,589,650 |
| Current Year Property Taxes, other than Local Option Taxes | \$8,316,596 | \$8,387,700 | \$8,599,100 |
| Other Revenue from Local Sources | \$2,796,534 | \$4,263,144 | \$4,842,274 |
| Revenue from Intermediate Sources | \$215,661 | \$168,500 | \$168,500 |
| Revenue from State Sources | \$32,852,861 | \$34,903,378 | \$35,848,677 |
| Revenue from Federal Sources | \$11,546,663 | \$15,205,137 | \$14,255,261 |
| Interfund Transfers | \$1,992,228 | \$1,701,345 | \$800,581 |
| All Other Budget Resources | \$0 | \$60,331,455 | \$0 |
| Total Resources | \$74,882,471 | \$141,191,958 | \$113,104,043 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|---------------------|----------------------|----------------------|
| Salaries | \$23,213,905 | \$27,806,748 | \$29,733,856 |
| Other Associated Payroll Costs | \$14,323,215 | \$17,041,112 | \$16,999,733 |
| Purchased Services | \$3,110,830 | \$3,966,181 | \$3,989,089 |
| Supplies & Materials | \$4,042,983 | \$5,576,634 | \$5,679,048 |
| Capital Outlay | \$2,772,967 | \$7,872,460 | \$25,607,620 |
| Other Objects (except debt service & interfund transfers) | \$841,536 | \$33,298,898 | \$1,184,731 |
| Debt Service* | \$4,499,726 | \$5,828,307 | \$6,587,345 |
| Interfund Transfers* | \$1,992,228 | \$1,701,345 | \$800,581 |
| Operating Contingency | \$0 | \$25,621,455 | \$6,872,500 |
| Unappropriated Ending Fund Balance & Reserves | | \$12,478,819 | \$15,649,540 |
| Total Requirements | \$54,797,390 | \$141,191,959 | \$113,104,043 |

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

| | | | |
|--|---------------------|----------------------|----------------------|
| 1000 Instruction | \$24,140,284 | \$29,147,037 | \$30,817,100 |
| FTE | 299.5 | 301.41 | 312 |
| 2000 Support Services | 19,625,805 | 24,052,748 | 23,693,334 |
| FTE | 149.25 | 164.10 | 174 |
| 3000 Enterprise & Community Service | 2,529,835 | 3,677,751 | 3,283,885 |
| FTE | 28.21 | 27.55 | 28 |
| 4000 Facility Acquisition & Construction | 2,009,512 | 6,574,997 | 25,400,258 |
| FTE | - | - | - |
| 5000 Other Uses | 0 | 32,110,000 | 0 |
| 5100 Debt Service* | 4,499,726 | 5,827,807 | 6,586,845 |
| 5200 Interfund Transfers* | 1,992,228 | 1,701,345 | 800,581 |
| 6000 Contingency | - | 25,621,455 | 6,872,500 |
| 7000 Unappropriated Ending Fund Balance | 0 | 12,478,819 | 15,649,540 |
| Total Requirements | \$54,797,390 | \$141,191,959 | \$113,104,043 |
| Total FTE | 477 | 493 | 514 |

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

General obligation and pension bonds were sold that greatly increased the revenue and expenditures during the 2021-22 year. Some of these funds will be used during the 22-23 year and the remainder will be used in 23-24. We have also received ESSER fund to help with pandemic related issues. Those funds will be used for extra staffing to assist with learning loss during the pandemic and to upgrade buildings.

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 | \$3,280,000 | \$3,255,000 | \$3,350,000 |

STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Debt Outstanding July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|--------------------------------------|--|
| General Obligation Bonds | \$62,146,478 | \$0 |
| Other Bonds | \$53,006,751 | \$0 |
| Total | \$115,153,229 | \$0 |

Pamplin MediaGroup

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

AFFIDAVIT OF PUBLICATION

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

Jefferson County 509-J School District
NOTICE OF BUDGET HEARING on June 1
2022 at 7:00 pm. FORM ED-1
Ad#: 245804

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 1 week(s) in the
following issue(s):
06/08/2022

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
06/08/2022.

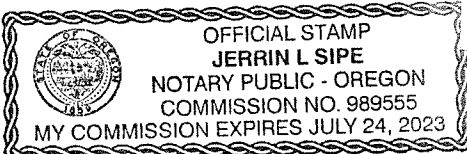
Jerrin L. Sipe

NOTARY PUBLIC FOR OREGON

Acct #: 101753

Attn:

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



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on June 13, 2022 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, 2022 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 sholmstrom@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. If different, the major changes and their effect on the budget are: General obligation and pension bonds were sold that greatly increased the revenue and expenditures for the 21-22 year. Some of those funds will be used in the 22-23 year and some will be used in 23-24. We have also received ESSER funds to help with pandemic related issues. Those funds will be used for extra staffing to assist with learning loss during the pandemic and to upgrade buildings.

Contact: Stacie Holmstrom, Chief Financial Officer Telephone: 541-475-6192 Email: sholmstrom@509j.net

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2020-21 | Adopted Budget This Year 2021-22 | Approved Budget Next Year 2022-23 |
| Beginning Fund Balance | \$17,161,928 | \$16,231,299 | \$48,589,650 |
| Current Year Property Taxes, other than Local Option Taxes | \$8,316,596 | \$8,387,700 | \$8,599,100 |
| Other Revenue from Local Sources | \$2,796,534 | \$4,263,144 | \$4,842,274 |
| Revenue from Intermediate Sources | \$215,661 | \$168,500 | \$168,500 |
| Revenue from State Sources | \$32,852,861 | \$34,903,378 | \$35,848,677 |
| Revenue from Federal Sources | \$11,546,663 | \$15,205,137 | \$14,255,261 |
| Interfund Transfers | \$1,992,228 | \$1,701,345 | \$800,581 |
| All Other Budget Resources | \$0 | \$60,331,455 | \$0 |
| Total Resources | \$74,882,471 | \$141,191,959 | \$113,104,043 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|---------------------|----------------------|----------------------|
| Salaries | \$23,213,905 | \$27,806,748 | \$29,733,856 |
| Other Associated Payroll Costs | \$14,323,215 | \$17,041,112 | \$16,999,733 |
| Purchased Services | \$3,110,830 | \$3,966,181 | \$3,989,089 |
| Supplies & Materials | \$4,042,983 | \$5,576,634 | \$5,679,048 |
| Capital Outlay | \$2,772,967 | \$7,872,460 | \$25,607,620 |
| Other Objects (except debt service & interfund transfers) | \$841,536 | \$33,298,898 | \$1,184,731 |
| Debt Service* | \$4,499,726 | \$5,828,307 | \$6,587,345 |
| Interfund Transfers* | \$1,992,228 | \$1,701,345 | \$800,581 |
| Operating Contingency | \$0 | \$25,621,455 | \$6,872,500 |
| Unappropriated Ending Fund Balance & Reserves | \$0 | \$12,478,819 | \$15,649,540 |
| Total Requirements | \$54,797,390 | \$141,191,959 | \$113,104,043 |

| FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION | | | |
|--|---------------------|----------------------|----------------------|
| 1000 Instruction | \$24,140,284 | \$29,147,037 | \$30,817,100 |
| FTE | 299.5 | 301.41 | 312 |
| 2000 Support Services | 19,625,805 | 24,052,748 | 23,693,334 |
| FTE | 149.25 | 164.10 | 174 |
| 3000 Enterprise & Community Service | 2,529,835 | 3,677,751 | 3,283,885 |
| FTE | 28.21 | 27.55 | 28 |
| 4000 Facility Acquisition & Construction | 2,009,512 | 6,574,997 | 25,400,258 |
| FTE | 0 | 32,110,000 | 0 |
| 5000 Other Uses | 4,499,726 | 5,827,807 | 6,586,845 |
| 5100 Debt Service* | 1,992,228 | 1,701,345 | 800,581 |
| 5200 Interfund Transfers* | 0 | 25,621,455 | 6,872,500 |
| 6000 Contingency | 0 | 12,478,819 | 15,649,540 |
| 7000 Unappropriated Ending Fund Balance | 0 | 0 | 0 |
| Total Requirements | \$54,797,390 | \$141,191,959 | \$113,104,043 |
| Total FTE | 477 | 493 | 514 |

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **
General obligation and pension bonds were sold that greatly increased the revenue and expenditures during the 2021-22 year. Some of these funds will be used during the 22-23 year and the remainder will be used in 23-24. We have also received ESSER fund to help with pandemic related issues. Those funds will be used for extra staffing to assist with learning loss during the pandemic and to upgrade buildings.

| 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 | \$3,280,000 | \$3,255,000 | \$3,350,000 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--------------------------------------|--|
| LONG TERM DEBT | Estimated Debt Outstanding July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | \$62,146,478 | \$0 |
| Other Bonds | \$53,006,751 | \$0 |
| Total | \$115,153,229 | \$0 |

Published: June 8, 2022

MP245804

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

To assessor of Jefferson & Wasco County

FORM OR-ED-50
2022-2023

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is
an amended form.

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

| | | | | |
|--|-----------------------|--|---|------------------------------------|
| <u>445 SE Buff Street</u> Mailing Address of District | <u>Madras</u> City | <u>OR</u> State | <u>97741</u> ZIP Code | <u>7/11/2022</u> Date Submitted |
| <u>Stacie Holmstrom</u> Contact person | <u>CFO</u> Title | <u>541-475-6192 x-2210</u> Daytime telephone number | <u>sholmstrom@509j.net</u> Contact person e-mail address | |

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or 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 levied (within permanent rate limit).....1 | 4.5871 | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax3 | | |
| 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 | | 3,322,400 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | |

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 limit6 | |
| 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 two 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 |
|---|---|--------------------------|--------------------------------|---|
| | | | | |
| | | | | |
| | | | | |

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

JCESD 509J Budget Committee Meeting

May 9, 2022

JCSD 509J, 445 SE Buff Street, Madras, OR (SSB Building, Board Conference Room)

Time: 5:00 PM

MEETING MINUTES

Attendance: Laurie Danzuka, Courtney Snead, Kevin Richards, Regina Mitchell, Jim Hutchins, Ken Stout, Lindsay Foster-Drago and Danni Katchia and Jacob Struck (*entered meeting at 5:41pm*)

Absent: Jamie Hurd

Reference Documents: Proposed Budget 2022-2023, (226 pages) and Jefferson County School District 509J Budget Power-Point Presentation (21 pages), presented by Superintendent Jay Mathisen and CFO Stacie Holmstrom.

Call to Order

JCSD 509J Board Chair Laurie Danzuka called the meeting to order at 5:33pm and explained there was confusion about the start time (5pm vs. 5:30pm) due to previous year's budget committee meetings.

Introduction of Budget Committee Members

All budget committee members in attendance introduced themselves and the Board Secretary noted attendance.

Election of Budget Committee Officers

Jim Hutchins nominated Laurie Danzuka for the Budget Committee Chair position, with no additional nominations Board Chair Danzuka called for a vote – **Approved 8/0**, (*1 absent, 1 entered meeting late*).

Kevin Richards nominated Courtney Snead for the Budget Committee Vice-Chair position; with no additional nominations Board Chair Danzuka called for a vote – **Approved 8/0** (*1 absent, 1 entered meeting late*).

Budget Message

Superintendent Jay Mathisen read the 2022-2023 Budget Message to the committee including the following: budget priorities, challenges, contingency, the ending fund balance and the closing statement.

Superintendent Jay Mathisen explained that the proposed budget reflects our values highlighted in our Strategic Path Forward, which is a five-year path built upon three elements that define “Who We Are” in 509J: 1) Students Flourish Here, 2) We Care for Each Other, and 3) Better Every Day.

Superintendent Mathisen explained the Strategic Path Forward, 2022-2027 (one-page document reflected on page 7 of the proposed budget) in detail.

Superintendent Mathisen explained the minor updates/edits made compared to the electronic document that was emailed out to the budget committee members last week *[page numbers referenced are reflected from the Proposed Budget 2022-2023]*:

- Page 27 – Salaries column, the previous version did not have the row width correctly set; this version corrects that error.
- Page 27 – Health Insurance CAP is a budget assumption. We are currently in budget negotiations with both employee associations.
- Page 37 – This was a cosmetic housekeeping change - the headers in the columns were corrected to reflect the appropriate titles.
- Page 38 – The highlighted row (Total General Fund Revenues), the 2020-2021 number was corrected to reflect the accurate number, but it is not a substantive change.
- Page 63 – School Staffing specific to Madras Elementary (note the *17 under the proposed 2022-23 for Certified positions) the correct amount is 14 (difference of three). It was determined this is due to a HR software cleanup issue that reflects postings that have remained live and JCSD will be keeping 17 as the number to be staffed.

Superintendent Mathisen also explained the Goals for the evening, our priorities, the challenges and Full Time Equivalent (FTE) increases reflected in the budget presentation. He explained to the budget committee members, at the end of the presentation they will have the opportunity to vote on the proposed budget or recess and convene for a 2nd budget committee meeting scheduled for Monday, May 16, 2022 if deemed necessary.

Superintendent Mathisen introduced CFO Stacie Holmstrom to present the 2022-2023 JCSD 509J proposed budget.

Presentation of Budget Document/Deliberation

CFO Stacie Holmstrom presented the 2022-2023 Proposed budget. She shared in detail, the additional expenditures in the General Fund:

- \$890,000 additional funds allocated to departments.
- Anticipating additional fuel, water, food, delivery and service costs.
- Approximately \$500,000 in discretionary fund carryover.
- Technology expenses moved from ESSER and Special Revenue Funds increased cost of approximately \$200,000.
- Textbook Replacement in 2022-2023 additional \$300,000.
- Stair stepping of costs from short-term Special Revenue Funds as a strategy towards sustaining priority investments.
- Increased personnel costs.

CFO Stacie Holmstrom also explained the ESSER Plans (ESSER II, \$3,719,390 – 9/30/2023 and ESSER III, \$8,359,080 – 9/30/2024) reflected in the presentation.

CFO Stacie Holmstrom asked if there are any questions before she proceeds to the next item of the budget presentation.

Chair Laurie Danzuka asked Superintendent Mathisen to elaborate on the last bullet point on the ESSER slide, and to explain the stair stepping.

Superintendent Mathisen explained in more detail, the ESSER II and ESSER III plans and the need to stair-step to sustain instructional support priorities from other special funds.

Conversation took place about the following topics:

- Transition back to in-person after COVID and the prioritization of investing dollars.
- Potential issues in enrollment adjustments and the benefit of the two-year funding estimates.
- Grants and their funding timeline challenges.

It was also discussed and noted that the JCSD 509J has estimated very well in the past.

CFO Stacie Holmstrom explained the budget assumptions for revenue and expenditures.

Conversation took place about salaries and step increases reflected on page 27 of the proposed budget.

CFO Stacie Holmstrom explained the transfers and balances in sub funds breaking them down by fund number, description and historical data from 2019-2020 to the present year proposed budget. She also explained the special revenue funds under the Student Investment Account (SIA) and special revenue funds under the High School Success in detail, explaining the rules/ and requirements and the plans for each. CFO Stacie Holmstrom asked the budget committee if they had any questions.

The question was asked if the last couple of slides reflected continuous funding - CFO Holmstrom confirmed, yes.

CFO Stacie Holmstrom continued and explained the debt service funds:

- Energy Savings Projects
- PERS Bond Issue Debt Fun
- GO Bond #1 – 2013
- GO Bond #2 - 2022

CFO Stacie Holmstrom explained the Capital Project Funds:

- Seismic Project – Madras Elementary
- Energy Savings Projects (ESCO)
- General Obligation Bond Construction

Conversation took place regarding the pause in the Madras Elementary project due to the increase in construction and scope due to the special brick needed; they will be considering the options as information is made available.

A question was asked about whether there will be an increase of funds due to changes of scope. Conversation took place about the possibilities of adjusting the project based on the scope or pulling the project.

CFO Stacie Holmstrom summarized the 2022-2023 Proposed Budget:

| | |
|--|------------------------------|
| General Fund (Total) | \$ 43,764,035 |
| Debt Service Fund (Total) | \$ 6,586,845 |
| Special Revenue (Total) | \$ 17,650,174 |
| Capital Project Fund (Total) | \$ 29,453,449 |
| Total APPROPRIATIONS (All funds) | \$ 97,454,503 |
| Total Unappropriated & Reserve (General) | \$ 15,489,540 |
| Total Unappropriated & Reserve (Special Revenue) | \$ 160,000 |
| Total Unappropriated & Reserve (Debt Service) | \$ 0 |
| TOTAL PROPOSED BUDGET: | <u>\$ 113,104,043</u> |

CFO Stacie Holmstrom asked if there are any questions.

Questions and/or comments were noted and addressed by CFO Holmstrom on the following topics:

- Page 31 – Resources over (under) requirements.
- Page 36 – Percent increases that seem high (1229) Behavioral Program.
- Page 37 – Public Information Services.
- Page 44 - Community Transitions Center (18-21 year old students).
- Page 38 - The best place to look for the reserve trends (very bottom three lines on page 38).
- Pages 54-62 - Location of resources located for each building.
- Page 38 – A metric for reserve balances.
- Page 38 – The district policy of General Fund balance.
- Page 39 – PERS UAL Debt.
- Page 39 – Special Revenue Fund

Discussion took place about the Reserve Fund, year-to-year trends and the percentages reflected on page 38 of the proposed budget.

A comment was made about being in a “tricky situation” where there was a time that we received a lot of one-time funding; and we do not want to make on-going sustainable funding investments, nor do we want to place it in unappropriated ending fund balance. We want to be sure in ten years we can sustain our investments.

Budget Committee Chair Laurie Danzuka stated, for the sake of time we need to proceed to the public comment section of the meeting.

Public Comment

Community member Jaylyn Suppah introduced herself, and shared that she is the Chair for the Title VI Parent Committee and requests that the budget committee look into funding and hear the recommendations for the Title VI funding; she referred to the Confederated Tribes of Warm Springs Indian Education website as a resource to research the funding request.

Budget Committee Chair Laurie Danzuka asked if there are additional comments. There were no additional speakers for the public comment.

Recess or adjourn

Budget Committee Chair Laurie Danzuka explained the option to approve the budget document as proposed (as adjusted) or recess until the 2nd Budget Committee Meeting on Monday, May 16, 2022.

At 6:51pm, the JCSD 509J Budget Committee requested to RECESS until May 16, 2022 for further review and deliberation of the 2022-2023 JCSD 509J Budget document.

Discussion took place about the best time to reconvene for the 2nd budget committee meeting. It was decided by the budget committee members that the 2nd budget committee meeting will take place at **5:00pm** on **May 16, 2022**.

NO ACTION TAKEN – RECESS UNTIL MONDAY, MAY 16, 2022 AT 5:00PM.

Draft to Budget Committee for approval at next meeting.

Monday, May 16, 2022

Attest:


Tessa Bailey, Executive Assistant



Stacie Holmstrom, CFO



Laurie Danzuka, Budget Committee Chair

5/16/22
Date

5-16-22
Date



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

SECOND BUDGET COMMITTEE MEETING MINUTES May 16, 2022

Meeting Location:

JCSD 509J, 445 SE Buff Street, Madras, OR (SSB Building, Board Conference Room)

Time: 5:00 PM

[Zoom Meeting Access Here](#)

Meeting ID: 875 8889 5637 Passcode: 575158 Phone: (253) 215-8782 US (Tacoma)

Meeting ID: 875 8889 5637 Passcode: 575158

Budget Committee Member Attendance: Chair Laurie Danzuka, Regina Mitchell, Ken Stout, Jim Hutchins, Lindsay Foster-Drago, Budget Committee Vice-Chair Courtney Snead, Kevin Richards, and Jamie Hurd.

Budget Committee Member Absent: Jacob Struck and Danni Katchia.

Call to Order

Chair Laurie Danzuka called the meeting to order at 5:05PM

Budget Committee Members Roll Call for Attendance/Confirm Quorum

Chair Laurie Danzuka addressed each budget committee member in attendance to confirm a quorum and the Board Secretary noted attendance.

Chair Laurie Danzuka stated that CFO Holmstrom addressed questions from the committee members via email since the first budget committee meeting and asked if there are any additional questions. She directed the committee to the draft budget committee meeting minutes and called for a motion to approve.

Approval of First Budget Committee Meeting Minutes - May 9, 2022

Kevin Richards moved to approve the first Budget Committee Meeting Minutes from May 9, 2022; motion passed unanimously – **Approved 8/0**

The Budget Document was presented for deliberation and for any additional questions or comments.

CFO Holmstrom addressed the following updates:

- **Page 38** - Committee was provided a new page 38 for their book due to corrections in the columns.
- **Page 140** – Fund 205, Title VI, Indian Education – previously addressed in an email. A new page 140 was provided to replace the one in their book. Changes were made to increase the fund to account for additional funding allocated to hire fewer staff, and to purchase more services from the tribe to provide classes at the schools.
- **Pages 181-183** - CFO Holmstrom noted, in order to make the budget balance without having to make a lot of additional changes in other places, she reduced Fund 253, which is a catch all for various grants, by the \$9,000 that Fund 205 was increased.

JCSD 509J, Second Budget Committee Meeting Minutes

(May 16, 2022) 2022-23 Proposed Budget

Page 1 of 2

Discussion took place to confirm that committee members understood the above noted updates. Budget Committee Chair Danzuka asked if there were additional questions.

Budget Committee Chair Danzuka thanked the committee for their questions presented to CFO Holmstrom and stated that she appreciated the process.

Public Comment

There were no comments presented.

Approve budget document as proposed, as adjusted or set an additional Budget Committee Meeting

Budget Committee Chair Danzuka called for a motion.

Vice-Chair Courtney Snead moved that the Budget Committee of the Jefferson County School District 509-J, approve the budget for the 2022-23 fiscal year in the amount of \$113,104,043 and the permanent tax rate for the 2022-23 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 \$3,322,400 for the general obligation bond principal and interest in the Debt Service Funds (Funds 304 and 305), seconded by Regina Mitchell; motion passed unanimously - **Approved 8/0.**

Committee member Ken Stout made a request for the next budget season/cycle to review the general fund to reserve fund numbers for the targets moving forward.

The board thanked Superintendent Jay Mathisen and CFO Stacie Holmstrom for their hard work on the document.

Recess or Adjourn

With no additional business for the budget committee meeting, Budget Committee Chair Danzuka adjourned the meeting at 5:18pm.

Final Budget Committee Meeting

Attest:


Tessa Bailey, Executive Assistant

Stacie Holmstrom, CFO



Laurie Danzuka, Budget Committee Chair

6-13-22

Date

6-13-22

Date