PROPOSED BUDGET 2023-2024

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
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Jefferson County School District 509J

2023-2024
PROPOSED BUDGET

Jay Mathisen, Superintendent

Stacie Holmstrom, Chief Financial Officer

May 8, 2023

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2023-23 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 Proposed Budget for the fiscal year 2023-24.

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 629 full-time, part-time and substitute employees.

This proposed 2023-24 $114,050,964 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 proposed budget.

Within the alignment to the Strategic Path Forward, this proposed budget will support continued improvement in graduation rates, rates of 9th graders finishing 9th grade "on track", student attendance and proficiency, 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 supports staff to work with students in each of our schools. Also prioritized are responsible usage of one-time dollars and strategic reserves to increase safety in our schools, and maintain and improve existing facilities. 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 not yet reached pre-pandemic levels 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 2023-24:

- Operational 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 CTE programs that are increasing in depth of student experiences
- Language and cultural instruction and supports
- Sound stewardship of facility assets with a focus on increasing safety and long-term sustainability

CHALLENGES

Challenges that we are mindful of as we develop and deliver on this 2023-24 budget:

- Enrollment numbers below levels in recent 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 calls for an 8%-15% general fund reserve balance. The proposed budget exceeds the established board policy at 17.66%

CLOSING STATEMENT

This 2023-24 budget reflects planning that is conservative given the challenges noted, while focused on wise investment of funds in service of the Strategic Path Forward. Wisdom calls for sound and conservative fiscal planning with many noting a likely economic downturn or plateau effect that will negatively impact funding for school in the years to come. 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.

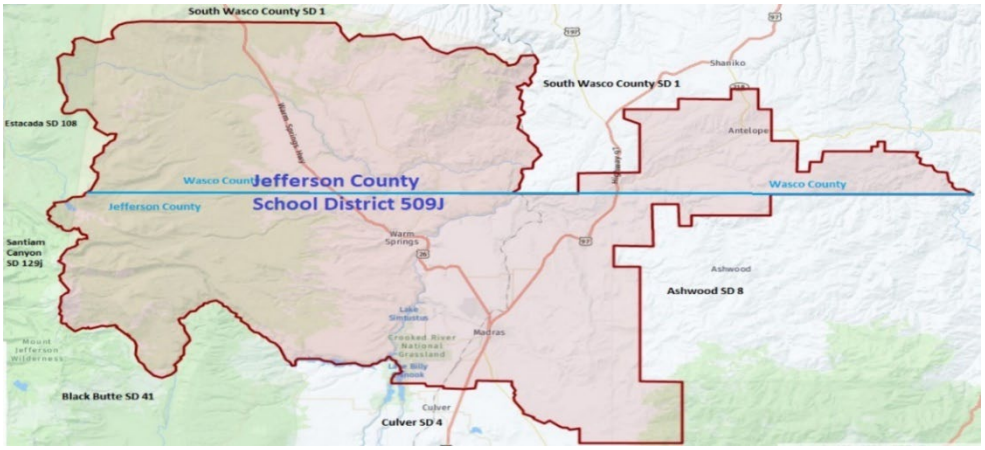
Sincerely,

Jay Mathisen
Superintendent

Art by Metolius Students

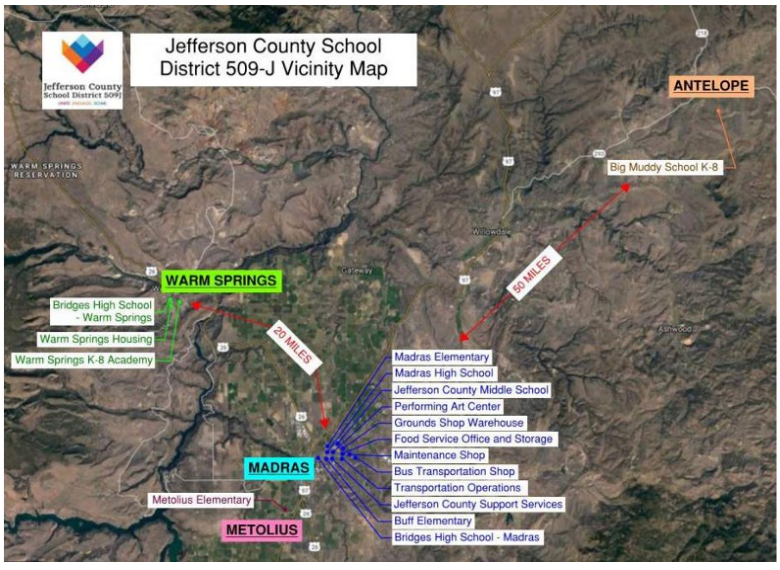
The District

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

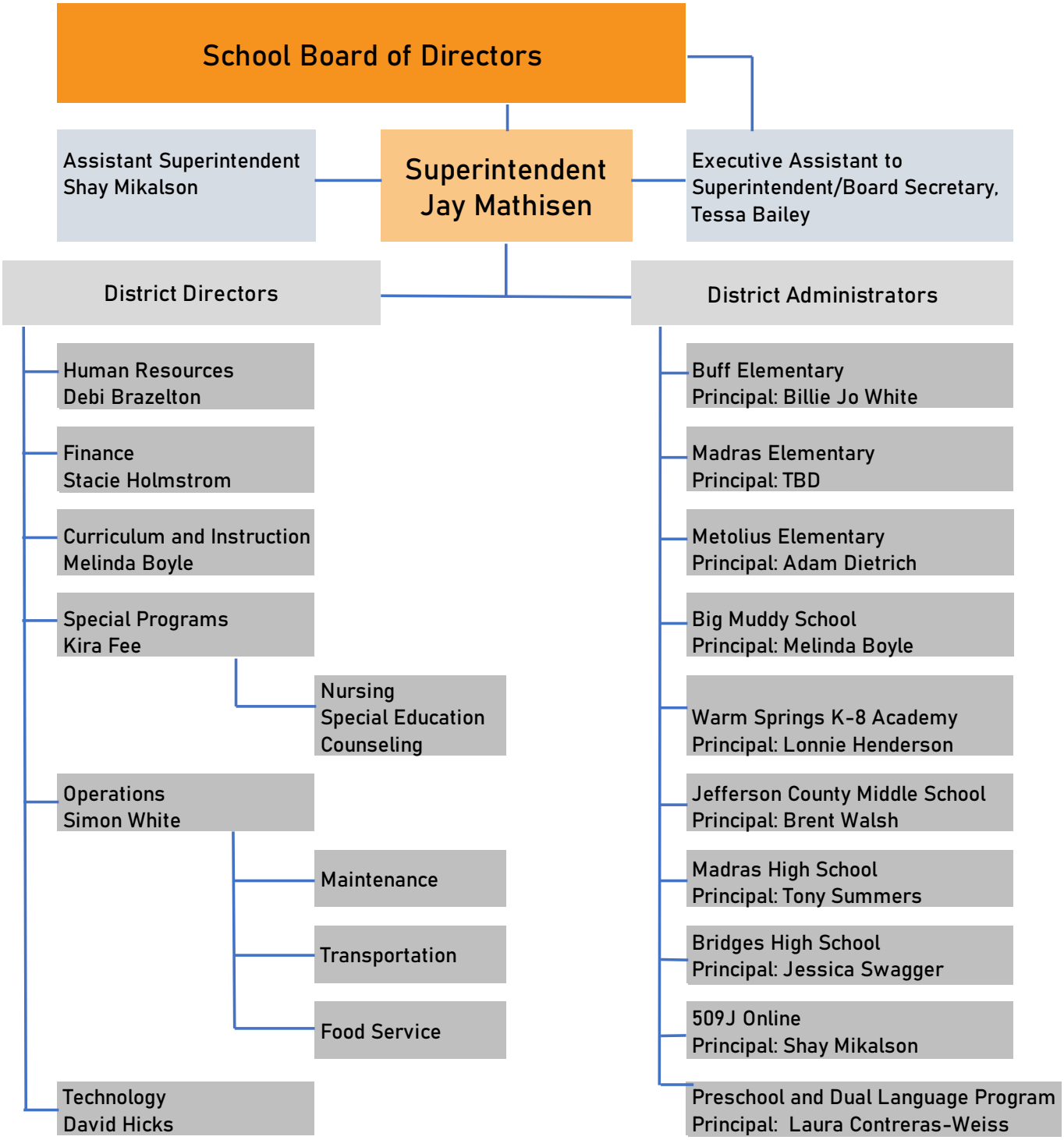
District Leadership

Superintendent ..... Jay Mathisen
Chief Financial Officer ..... Stacie Holmstrom
Human Resources ..... Debi Brazelton
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 ..... Tony Summers
Alternative Programs Principal (*Including Bridges High School and 509J Online*) ..... Jessica Swagger
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: 06/30/2025
Jim Hutchins	Position 7	Term ends: 06/30/2023
Ken Stout	Position 8	Term ends: 06/30/2023
Melissa Irvine	Position 9	Term ends: 06/30/2025
Danni Katchia	Position 10	Term ends: 06/30/2023

Groundbreaking for MHS Soccer Complex Bond Project

2023-24 Budget Calendar

June 13, 2022	**REGULAR SCHOOL BOARD MEETING** • Approve 2022-23 Budget Calendar
August 8, 2022	**REGULAR SCHOOL BOARD MEETING** • Select and appoint new Budget Committee members, if applicable.
April 10, 2023	**BUDGET COMMITTEE WORK SESSION** • Budget 101 and discussion on projected budget situation for the District.
April 19, 2023	Publish First Notice of the First Meeting of the Budget Committee in the "Madras Pioneer" (ORS 290.426). (Notice to be published no earlier than 30 days prior to the first meeting)
May 1, 2023	**PROPOSED BUDGET DOCUMENT COMPLETED**
May 3, 2023	Publish Second Notice of the First Meeting of the Budget Committee in the "Madras Pioneer" (ORS 290.426). (Notice to be published no later than 5 days prior to the first meeting)
May 8, 2023	**FIRST BUDGET COMMITTEE MEETING** • 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 15, 2023	**SECOND BUDGET COMMITTEE MEETING** • Budget Committee holds public meeting. • Receive questions and comments from citizens.
June 2, 2023	Publish Notice of Budget Hearing in "Madras Pioneer" (ORS 294.448).
June 12, 2023	**REGULAR SCHOOL BOARD MEETING** • Public hearing on the 2022-23 budget (ORS 294.453). • Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.
July 15, 2023	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, 2023	Submission of electronic budget revenues and expenditures to the Oregon Department of Education.

Budget at a Glance

The Jefferson County School District 509J proposed budget beginning July 1, 2023 and ending June 30, 2024 includes actual audited figures from 2020-21 and 2021-22, the final adopted budget for 2022-23, and proposed budget for 2023-24. 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 2023-24 proposed budget for all funds is $114,050,964, an increase of $946,921 or .83%, over the final 2022-23 budget. The main reason for the increase is the new negotiated staff cost of living adjustments adding an additional 6% to salary costs and other expenses, such as food and fuel. Due to parts being unavailable we were unable to complete the JCMS HVAC project and will be carrying that expense into the fall to be covered by the ESSER II (210) funds that must be spent by September 2023. ESSER III (206) can be spent through September 2024 and we plan to use those funds on the bond overrun costs for Madras High School and the Secure Vestibules that will be installed in all buildings.

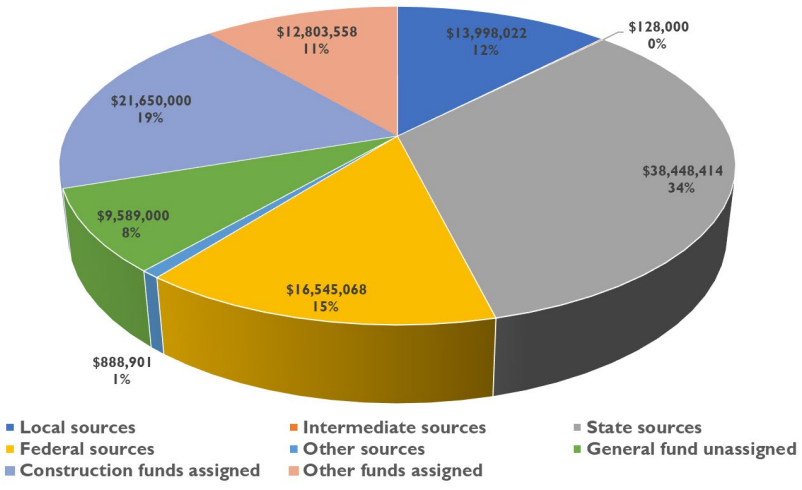
The General Fund and Sub Funds represent 42% of the 2023-24 proposed budget for all funds and accounts for most operating activities of the District except those activities required to be accounted for in another fund. General Fund revenues come from three main sources: local property taxes, the State School Fund (primarily funded through Oregon's state income tax), and Impact Aid. The Debt Service Funds accounts for 6% of the 2023-24 proposed 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 20.74% of the 2023-24 proposed 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

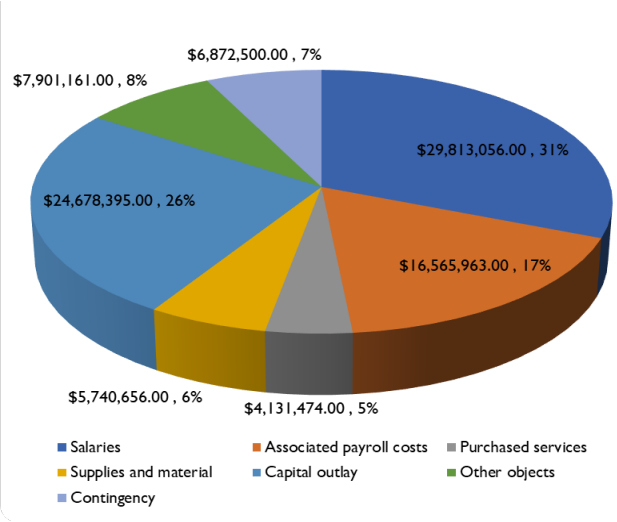
Resources in 2023-24 budget include federal, state, intermediate and local sources. Other sources include the beginning fund balance. In 2023-24, the proposed resources for all funds totals $114,050,964, an increase of $946,921 or .83%, compared to the 2022-23 adopted budget. In 2023-24, the primary source of revenue for all funds are state sources contributing the largest portion of resources for all funds with 34% followed by local sources, primarily property taxes, totaling $13,998,022 or 12% of all sources and federal revenue totaling $16,545,068 or 15% of all sources.

Together, local, state, and federal sources comprise $68,991,504 or 60.5% of all sources. The District estimates that all of its governmental funds will receive approximately 34% of its resources from the state, 7.6% from property taxes, 15% from federal sources, 38.6% 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 $9,589,146 or 8.4% 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 $10,179,522 at 8.9% and the General Obligation Bond Construction Fund (404) and ESCO Fund (403) that together comprise $22,150,000 or 19.4% of the total revenue.



Requirements

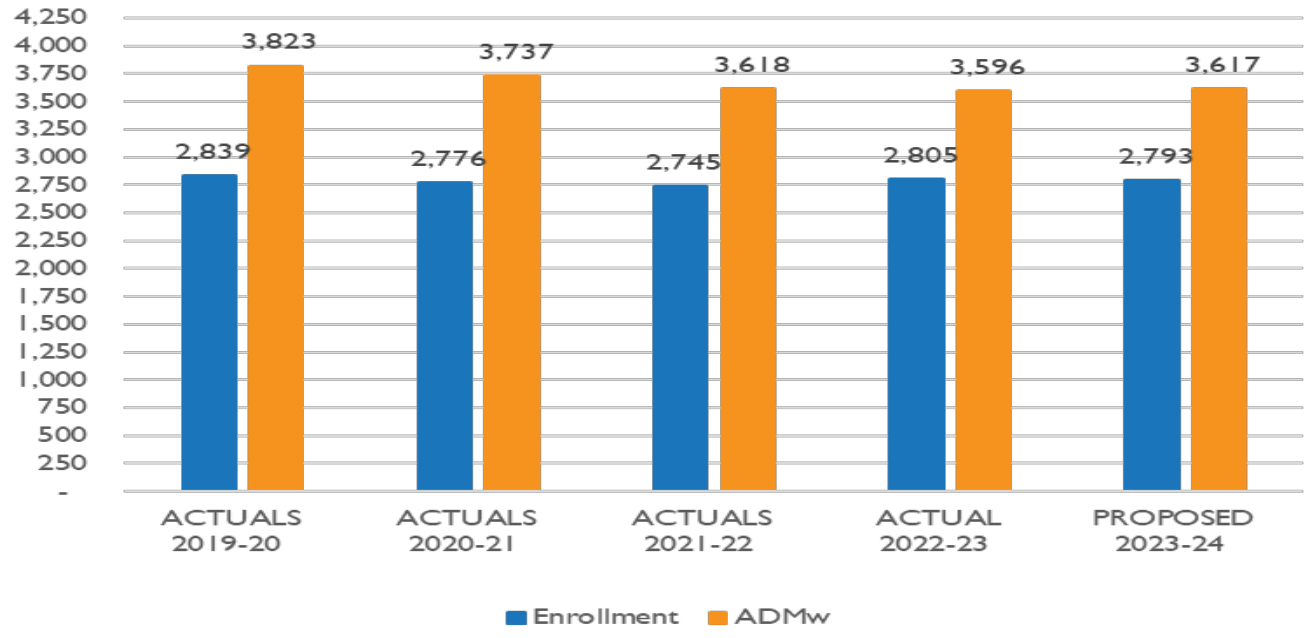


The largest requirement in the District's budget for all funds are salaries and associated payroll costs. Proposed budget requirements for all funds in 2023-24 increased by $946,921 or .83% to $114,050,964, compared to the 2022-23 proposed budget. Salaries and associated payroll cost comprise $46,833,075 or 48% (excluding reserves).

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 2023-24 is projected at 3617.32. Historically, the District averages about 1.2 ADMw per student enrolled. Projected 2023-24 rates per ADMw are $9,604 an increase of $108 or 1.1% compared to projected 2022-23 rates of $9,496.

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

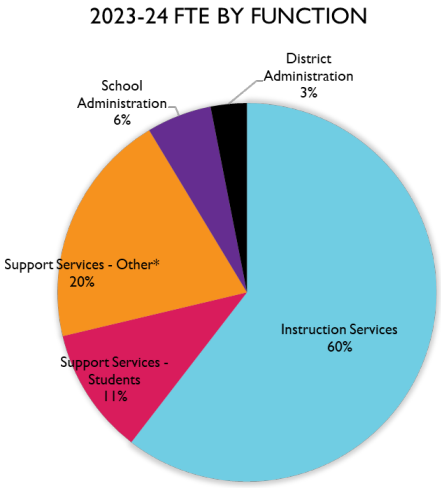
Fiscal Year	M5 Real Market Value	Total Assessed Valuation	Urban Renewal Excess	Assessed Value Used to Calculate Rates	Change in Assessed Value	
2017-18	1,351,122,435	1,019,433,886	26,675,246	992,758,640	30,077,863	3.12%
2018-19	1,516,186,422	1,055,779,058	30,416,094	1,025,362,964	32,604,324	3.28%
2019-20	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%
2022-23	2,381,684,252	1,282,999,728	64,998,999	1,218,000,729	25,062,780	2.06%

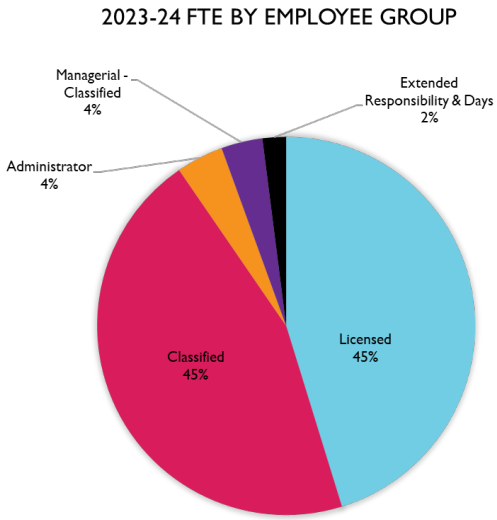
The District annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the District can increase this limit. The District's permanent rate is $4.5871 per $1,000 of assessed value. In addition, approval 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 proposed budget includes full time equivalents (FTE) within General Fund and Special Revenue Funds totaling 495.42 a 4% decrease from 2022-23 adopted budget. Since employee compensation is the largest single expense incurred by the District, the District administration reviews and updates the school allocation guidelines on a yearly basis to ensure that all school staffing is aligned with student enrollment, demographics and District priorities. The following reflects estimates for full time equivalent position resource allocations.





* *Custodial, Food Services, Maintenance, Technology, Transportation*

Employee salaries and benefits (associated payroll costs) represent 40.84% of total requirements and are proposed at $46,574,103 for 2023-24.

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	Series 2020		Series 2022		
Maturity	Principal	Interest	Principal	Interest	Total
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
	$22,665,000	$3,085,428	$24,000,000	$10,893,249	$62,146,478

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	Series 2002		Series 2021		
Maturity	Principal	Interest	Principal	Interest	Total
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
	$ 7,520,000	$ 1,462,341	$ 31,905,000	$ 8,786,672	$ 51,087,520

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

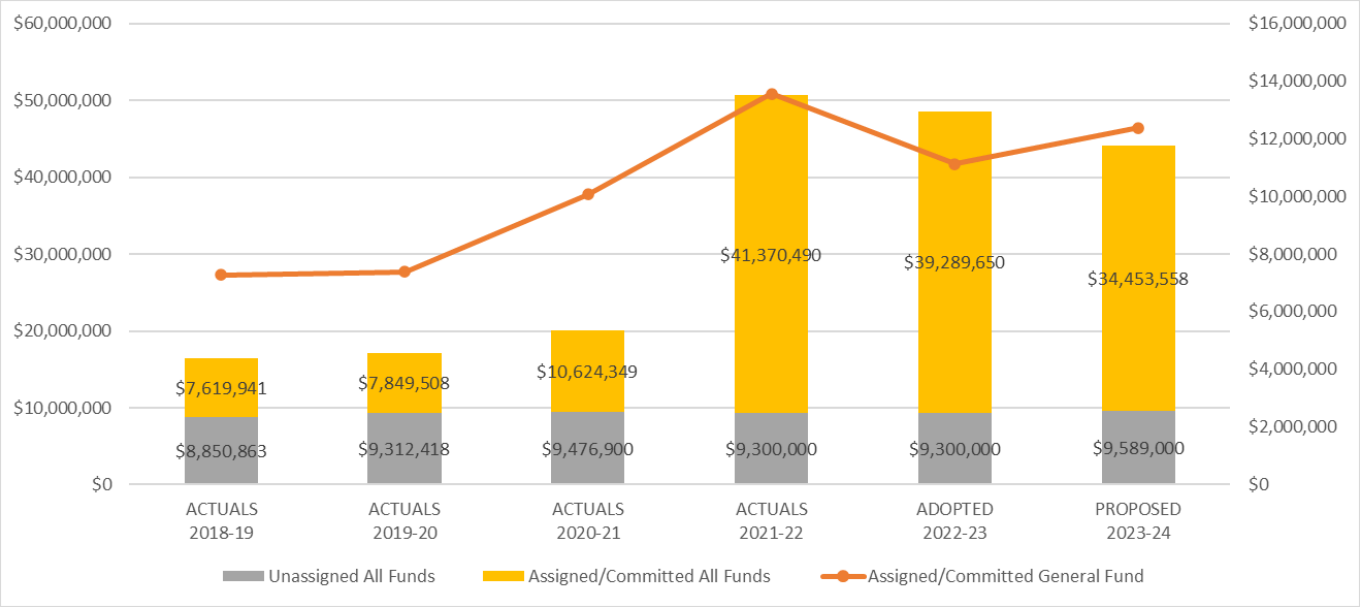
Year of Maturity	Principal	Interest	Total
2023-24	60,534	36,943	97,477
2024-25	64,959	35,427	100,386
2025-26	83,665	33,715	117,379
2026-27	85,388	31,646	117,034
2027-28	94,059	29,492	123,552
2028-29	95,403	27,170	122,573
2029-30	102,627	24,779	127,407
2030-31	108,397	22,219	130,616
2031-32	118,699	19,490	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

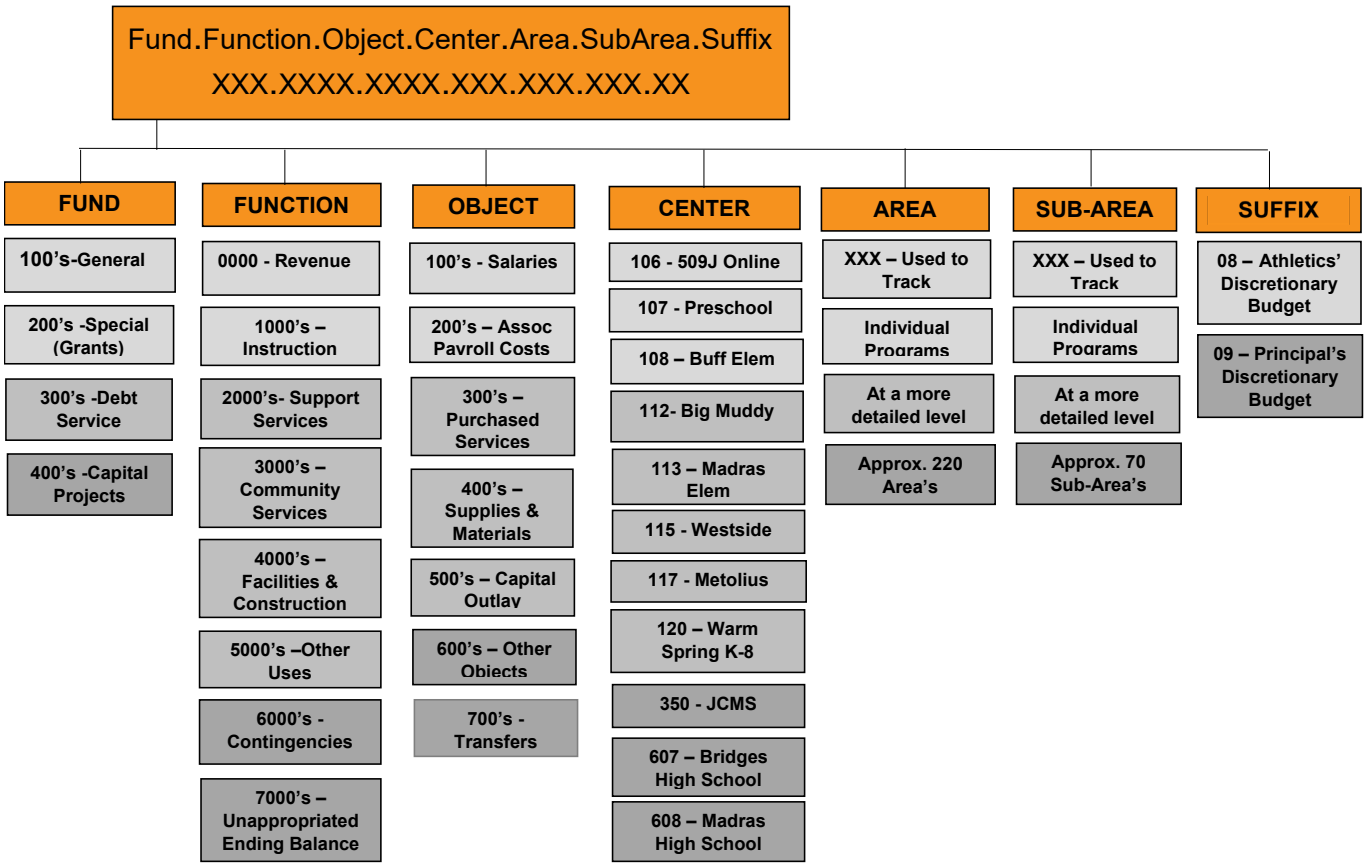
FUNCTION	TYPE
1000	Instruction
2000	Support Services
3000	Enterprise and Community Services
4000	Facilities Acquisition and Construction
5000	Other Uses
6000	Contingency
7000	Unappropriated Ending Fund Balance

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				
Enrollment	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	**2023 Estimated**
Kindergarten	205	212	208	209	217
Grades 1-5	1210	1079	1093	1064	1057
Grades 6-8	682	642	638	706	683
Grades 9-12					
509-J Online			106	82	75
Bridges High School	117	85	82	76	77
Madras High School	682	729	647	709	700
Heart of Oregon	4	7	0	0	0
Total Students	**2900**	**2754**	**2774**	**2846**	**2809**
ADMw	**3,730**	**3,566**	**3,673**	**3,569**	**3,586**

Class Size Ratios

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

ADMw	3,586
State School Fund (SSF)	$9.9 Billion (23-25 Biennium)
JCSD 509J Share of SSF	$36,489,784
Property Taxes	Included in SSF at $5,370,000
Beginning General Fund Balance	$9,589,146 used as a resource
Ending General Fund Balance	$7,119,336 used as a planned reserve
Salaries	Licensed: Full step increase as of July 1, 2023 - 4% and 190 days licensed calendar with 170 student contact days. Classified: Full step increases as of July 1, 2023 - 3.25%
PERS	7.36% Tier 1 & II and 4.52% OPSRP plus internal rate of 10.75% and 6.00% employer pick-up for a total of 24.11% and 21.27%, respectively.
Health Insurance	Cap of $1,620 month (planned/budgeted number, this is currently being negotiated)

FINANCIALS

JEFFERSON COUNTY SCHOOL DISTRICT 509J
PROPOSED BUDGET - ALL FUNDS
FYE JUNE 30, 2024

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
RESOURCES					
Local sources	6,331,093	526,835	6,640,094	500,000	13,998,022
Intermediate sources	128,000	-	-	-	128,000
State sources	31,316,784	5,631,630	-	1,500,000	38,448,414
Federal sources	3,187,000	13,358,069	-	-	16,545,069
Total Resources	40,962,877	19,516,534	6,640,094	2,000,000	69,119,505
REQUIREMENTS					
Instruction	24,389,936	5,371,655	-	-	29,761,591
Support services	18,424,384	6,062,504	-	-	24,486,888
Enterprise and community services	182,726	3,512,618	-	-	3,695,344
Facilities acquisition and construction	1,441,000	5,546,811	-	17,077,500	24,065,311
Debt service	-	-	6,821,571	-	6,821,571
Contingency	300,000	-	-	6,572,500	6,872,500
Total Requirements	44,738,046	20,493,588	6,821,571	23,650,000	95,703,205
RESOURCES OVER (UNDER) REQUIREMENTS	(3,775,169)	(977,054)	(181,477)	(21,650,000)	(26,583,700)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	652,947	791,424	97,477	-	1,541,848
Operating transfers out	(1,541,848)	-	-	-	(1,541,848)
Lump Sum Payment to PERS	-	-	-	-	-
Bonds and premium on proceeds	-	-	-	-	-
Total Other Financing Sources (Uses)	(888,901)	791,424	97,477	-	-
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	(4,664,070)	(185,630)	(84,000)	(21,650,000)	(26,583,700)
FUND BALANCE, JULY 1	21,962,928	345,630	84,000	21,650,000	44,042,558
FUND BALANCE, JUNE 30	17,298,858	160,000	-	-	17,458,858

Resources - All Funds

Jefferson County School District 509-J
June 30, 2024

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Fund	$	FTE
48,454,444	46,899,516	47,616,785		100 - General Fund	49,913,637	
2,226,616	2,507,867	2,407,000		101 - Bus Replacement Fund	2,231,533	
23,113	38,088	38,000		102 - Employee Wellness Program	22,606	
110,216	83,541	134,315		104 - WS Housing Fund	178,900	
177,595	187,438	198,400		105 - Performing Arts Center	226,380	
128,882	119,266	88,000		106 - Classroom Furniture Replacement Fund	72,043	
1,201,009	1,335,451	1,311,000		107 - Technology Replacement Fund	1,316,421	
1,838,981	1,897,981	1,900,275		108 - Textbook Replacement Fund	1,570,275	
721,640	638,156	564,500		109 - Equipment Replacement Fund	550,606	
2,588,949	2,888,578	2,228,914		110 - Maint & Repair Projects	3,495,485	
257,250	255,100	255,100		111 - PERS Reserve Fund	255,100	
1,919,432	2,619,432	3,019,432		118 - Stabilization Fund	3,319,432	
426,334	426,334	426,334		119 - WS School Building Fund	426,334	
209,028	-	-		201 - Federal Grants	-	
986,538	788,144	148,149		202 - Read To Succeed Program	148,149	
1,233,780	1,140,071	1,187,434		203 - Title I-A Grants	1,466,530	
410,656	595,158	375,000		204 - 21st Century Grant	500,000	
254,658	210,230	219,621		205 - Title VI Indian Education	-	
-	601,031	4,198,677		206 - ESSER III Grant	6,405,938	
308,701	359,782	324,926		207 - Native Language Program	-	
12,578	212,662	158,245		208 - Title V-B Rural Ed Initiative	164,128	
121,795	136,336	157,790		209 - Title II-A Quality Teachers	157,700	
1,118,727	2,011,759	1,200,000		210 - Cares ESSER Grant	1,100,000	
91,605	153,594	134,963		211 - Title I-A School Improvement	217,222	
408,398	355,854	547,826		213 - IDEA Special Education	540,000	
13,451	137,458	88,734		215 - Early Head Start	93,546	
83,044	15,809	73,444		216 - Title III Language (ESL)	65,278	
52,653	-	-		218 - Indian Demonstration Grant	-	
1,451,890	1,021,635	-		219 - It Is A New Day	-	
236,597	238,227	243,784		223 - Youth Transition Program	195,218	
7,798	9,076	8,400		226 - Title X McKinney-Vento Grant	8,700	
811,950	1,988,041	2,513,696		251 - Student Investment Account	2,515,954	
677,288	861,605	742,269		252 - High School Success (M98)	859,673	
809,995	289,940	448,690		253 - ODE State Grants	1,184,970	
-	28,038	50,000		254 - Outdoor School (M99)	50,000	
2,359	-	18,034		255 - SMILE Program	18,034	
228,568	275,041	459,648		256 - Preschool Promise	524,000	
298,538	662,960	778,731		257 - State Summer School Program	473,683	
389,054	536,981	499,000		262 - Student Body Fund	499,000	
52,898	74,426	75,000		263 - School Enrichment Fund	75,000	
208,289	198,845	144,108		271 - Miscellaneous Grants & Donations	192,108	
9,205	17,161	45,305		272 - HDESD	48,913	
123,806	159,632	143,097		273 - On-Site Child Care	106,381	
6,089	9,802	10,000		274 - Activity Bus	10,000	
2,034,280	2,705,644	2,815,602		299 - Child Nutrition	3,033,463	
-	-	90,300		302 - Ameresco Financing	97,477	
1,384,263	34,686,847	3,174,145		303 - 2002 OSBA PERS Bond Issue Debt Fund	3,292,435	
3,254,428	3,309,327	2,220,300		304 - 2013 Go Bond Issue Debt Fund	2,258,359	
-	-	1,102,100		305 - 2022 Go Bond Issue Debt Fund	1,173,300	
1,323,430	83,497	1,665,979		401 - Capital Projects (OTHER Financing)	1,500,000	
-	1,549,989	1,527,470		403 - Esco Projects	400,000	
-	26,465,372	26,260,000		404 - In-Town Projects	21,750,000	
78,690,794	***141,786,720***	***114,038,522***		***Total Fund:***	***114,703,911***	

Requirements - All Funds

Jefferson County School District 509-J

June 30, 2024

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Fund	$	FTE
38,977,544	35,465,175	47,616,785	390.88	100 - General Fund	49,913,637	379.92
385,888	355,179	2,407,000		101 - Bus Replacement Fund	2,231,533	
6,525	9,481	38,000	0.08	102 - Employee Wellness Program	22,606	0.08
72,966	7,121	134,315		104 - WS Housing Fund	178,900	
177,595	167,985	198,400	1.25	105 - Performing Arts Center	226,380	1.50
9,616	47,224	88,000		106 - Classroom Furniture Replacement Fund	72,043	
15,737	239,901	1,311,000		107 - Technology Replacement Fund	1,316,421	
41,000	97,706	1,900,275		108 - Textbook Replacement Fund	1,570,275	
108,484	96,185	564,500		109 - Equipment Replacement Fund	550,606	
730,496	559,000	2,228,914		110 - Maint & Repair Projects	3,495,485	
2,150	-	255,100		111 - PERS Reserve Fund	255,100	
-	-	3,019,432		118 - Stabilization Fund	3,319,432	
-	-	426,334		119 - WS School Building Fund	426,334	
209,028	-	-		201 - Federal Grants	-	
986,538	788,144	148,149	1.05	202 - Read To Succeed Program	148,149	1.05
1,233,780	1,140,071	1,187,434	10.46	203 - Title I-A Grants	1,466,530	10.40
410,656	595,158	375,000	1.90	204 - 21st Century Grant	500,000	3.40
254,658	210,230	219,621	1.50	205 - Title VI Indian Education	-	
-	601,031	4,198,677	22.47	206 - ESSER III Grant	6,405,938	16.39
308,701	359,782	324,926		207 - Native Language Program	-	
12,578	212,662	158,245	2.00	208 - Title V-B Rural Ed Initiative	164,128	2.00
121,795	136,336	157,790		209 - Title II-A Quality Teachers	157,700	
1,118,727	2,011,759	1,200,000	9.70	210 - Cares ESSER Grant	1,100,000	
91,605	153,594	134,963		211 - Title I-A School Improvement	217,222	1.50
408,398	355,854	547,826	6.06	213 - IDEA Special Education	540,000	7.59
13,451	56,698	88,734	1.00	215 - Early Head Start	93,546	1.83
83,044	15,809	73,444	0.50	216 - Title III Language (ESL)	65,278	0.50
52,653	-	-		218 - Indian Demonstration Grant	-	
1,451,890	1,021,635	-		219 - It Is A New Day	-	
236,597	238,227	243,784	2.00	223 - Youth Transition Program	195,218	2.00
7,798	9,076	8,400	0.13	226 - Title X McKinney-Vento Grant	8,700	0.12
811,950	1,988,041	2,513,696	23.95	251 - Student Investment Account	2,515,954	23.78
677,288	861,605	742,269	5.00	252 - High School Success (M98)	859,673	6.75
809,995	289,940	448,690	1.00	253 - ODE State Grants	1,184,970	2.00
-	28,038	50,000		254 - Outdoor School (M99)	50,000	
2,359	-	18,034	0.56	255 - SMILE Program	18,034	0.56
228,568	275,041	459,648	4.22	256 - Preschool Promise	524,000	5.84
298,538	662,960	778,731		257 - State Summer School Program	473,683	
78,625	255,579	499,000		262 - Student Body Fund	499,000	
18,761	38,602	75,000		263 - School Enrichment Fund	75,000	
205,660	196,217	144,108		271 - Miscellaneous Grants & Donations	192,108	
9,205	17,161	45,305	0.50	272 - HDESD	48,913	0.56
58,682	123,635	143,097	2.00	273 - On-Site Child Care	106,381	1.33
6,089	9,802	10,000		274 - Activity Bus	10,000	
2,030,716	2,683,314	2,815,602	24.58	299 - Child Nutrition	3,033,463	24.69
-	-	90,300		302 - Ameresco Financing	97,477	
1,372,707	34,678,603	3,174,145		303 - 2002 OSBA PERS Bond Issue Debt Fund	3,292,435	
3,127,019	3,214,290	2,220,300		304 - 2013 Go Bond Issue Debt Fund	2,258,359	
-	-	1,102,100		305 - 2022 Go Bond Issue Debt Fund	1,173,300	
1,323,430	83,497	1,665,979		401 - Capital Projects (OTHER Financing)	1,500,000	
-	327,744	1,527,470		403 - Esco Projects	400,000	
-	430,866	26,260,000		404 - In-Town Projects	21,750,000	
58,589,488	***91,115,957***	***114,038,522***	***512.78***	***Total Fund:***	***114,703,911***	***493.79***

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 PROPOSED BUDGET
FYE JUNE 30, 2024

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
RESOURCES				
Local sources	7,475,742	5,974,998	6,495,602	6,331,093
Intermediate sources	210,210	133,975	168,500	128,000
State sources	28,675,355	29,173,314	29,156,923	31,316,784
Federal sources	3,206,649	2,906,537	3,002,000	3,187,000
Total Resources	39,567,956	38,188,824	38,823,025	40,962,877
REQUIREMENTS				
Instruction	19,269,153	18,963,648	24,054,112	24,389,936
Support services	14,679,981	14,865,760	17,910,498	18,424,384
Enterprise and community services	207,245	190,743	170,845	182,726
Facilities acquisition and construction	587,295	509,254	528,000	1,441,000
Debt service	-	-	-	-
Contingency	-	-	300,000	300,000
Total Requirements	34,743,674	34,529,405	42,963,455	44,738,046
RESOURCES OVER (UNDER) REQUIREMENTS	4,824,282	3,659,419	(4,140,430)	(3,775,169)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	3,792,135	2,161,467	934,480	652,947
Operating transfers out	(5,784,363)	(2,515,584)	(1,735,060)	(1,541,848)
Lump Sum Payment to PERS	-	-	-	-
Gain (loss) on sale of capital assets	16,196	-	-	-
Total Other Financing Sources (Uses)	(1,976,032)	(354,117)	(800,580)	(888,901)
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	2,848,250	3,305,302	(4,941,010)	(4,664,070)
FUND BALANCE, JULY 1	16,698,171	19,546,460	20,430,550	21,962,928
FUND BALANCE, JUNE 30	19,546,421	22,851,762	15,489,540	17,298,858

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS PROPOSED BUDGET
FYE JUNE 30, 2024

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
RESOURCES			
Local sources	6,177,853	153,240	6,331,093
Intermediate sources	3,000	125,000	128,000
State sources	31,066,784	250,000	31,316,784
Federal sources	3,077,000	110,000	3,187,000
Total Resources	40,324,637	638,240	40,962,877
REQUIREMENTS			
Instruction	23,862,936	527,000	24,389,936
Support services	17,059,517	1,364,867	18,424,384
Enterprise and community services	30,000	152,726	182,726
Facilties acquisition and construction	-	1,441,000	1,441,000
Debt service	-	-	-
Contingency	300,000	-	300,000
Total Requirements	41,252,453	3,485,593	44,738,046
RESOURCES OVER (UNDER) REQUIREMENTS	(927,816)	(2,847,353)	(3,775,169)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	652,947	652,947
Operating transfers out	(1,541,848)	-	(1,541,848)
Total Other Financing Sources (Uses)	(1,541,848)	652,947	(888,901)
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	(2,469,664)	(2,194,406)	(4,664,070)
FUND BALANCE, JULY 1	9,589,000	12,373,928	21,962,928
FUND BALANCE, JUNE 30	7,119,336	10,179,522	17,298,858

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2024

OBJECT	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
1111	CURRENT YEAR'S TAXES*	4,957,507	5,062,827	5,367,000	5,237,250
1112	PRIOR YEAR'S TAXES*	143,918	119,226	-	132,750
1113	COUNTY TAX SALES FOR BACK TAXES*	151	586	-	-
1114	PAYMENT IN LIEU OF TAXES*	-	597	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	15,966	-	30,000	30,000
1415	TRANSPORTATION FEES IN DISTRICT	7,086	77,099	35,000	35,000
1510	INTEREST ON INVESTMENTS	192,537	133,598	135,000	135,000
1710	ADMISSIONS	-	19,171	20,000	20,000
1910	BUILDING & EQUIPMENT RENTALS REVENUE	64,847	80,415	90,740	88,240
1921	PRIVATE GRANTS	-	15,000	-	-
1980	FEES CHARGED TO GRANTS	404,637	509,524	606,862	441,853
1990	MISCELLANEOUS REVENUE	122,073	102,232	40,000	40,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	39,065	4,267	30,000	30,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	66,624	2,350	10,000	10,000
1994	FINGERPRINTING CHARGES	1,888	3,857	5,000	5,000
1995	MEDICAID	44,563	2,412	24,000	24,000
1997	PAY TO PLAY	(65)	3,250	12,000	12,000
1998	E-RATE REVENUE	56,477	50,180	90,000	90,000
1999	PERS UAL	1,358,468	-	-	-
2101	COUNTY SCHOOL FUNDS*	127,386	50,397	95,000	3,000
2199	OTHER INTERMEDIATE SOURCES	8,629	3,453	-	-
2240	PUBLIC PURPOSE CHARGE	74,195	80,125	73,500	125,000
3101	STATE SCHOOL FUND*	28,435,239	28,869,889	28,854,885	30,949,906
3103	COMMON SCHOOL FUND*	240,116	303,425	302,038	366,878
4201	TRANSPORTATION FEE FOR FOSTER CHILDREN	-	6,908	-	-
4300	JROTC	56,919	15,940	52,000	162,000
4801	FEDERAL FOREST FEES*	-	79,437	-	75,000
4802	IMPACT AID ENTITLEMENT	3,149,730	2,804,252	2,950,000	2,950,000
5201	OPERATING TRANSFERS IN	3,792,135	2,161,467	934,480	652,947
5300	SALE/COMP LOSS OF ASSETS	16,196	-	-	-
5400	BEGINNING FUND BALANCE	16,698,171	19,546,460	20,430,550	21,962,928
	TOTALS	**60,074,458**	**59,896,751**	**60,188,055**	**63,578,752**
	*Resources included in State School Fund Formula	33,904,317	34,486,384	34,618,923	36,764,784
	Required State Food Services Match	17,635	17,635	18,000	18,000
	Total State School Fund Formula Resources	**33,921,952**	**34,504,019**	**34,636,923**	**36,782,784**
5201	OPERATING TRANSFERS IN	(3,792,135)	(2,161,467)	(934,480)	(652,947)
	TOTAL NET OF INTERFUND TRANSFERS	**56,282,323**	**57,735,284**	**59,253,575**	**62,925,805**

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2024

FUNCTION	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
1111	ELEMENTARY INSTRUCTION	7,230,176	6,777,098	7,419,892	7,902,908
1121	MIDDLE SCHOOL INSTRUCTION	2,805,952	2,609,577	3,578,771	3,927,197
1122	MIDDLE SCHOOL EXTRACURRICULAR	120,860	199,222	249,460	192,305
1131	HIGH SCH REGULAR INSTRUCTION	2,782,532	2,917,915	3,563,444	3,608,499
1132	HIGH SCHOOL EXTRACURRICULAR	630,405	581,326	568,818	617,142
1210	TAG INSTRUCTIONAL PROGRAM	63,578	52,839	59,767	69,871
1220	LIFE SKILLS INSTRUCT PROGRAM	1,552,279	1,560,745	1,908,211	2,017,960
1223	COMMUNITY TRANSITION CENTER	201,404	214,844	336,469	321,654
1227	EXTENDED SCHOOL YEAR	29,249	51,363	38,939	500
1229	BEHAVIORAL PROGRAM	618,029	372,748	903,943	835,627
1250	SPECIAL EDUCATION PROGRAM	1,570,380	1,628,737	2,036,993	2,019,954
1272	TITLE I-A/D	-	23	128,881	-
1283	ALTERNATIVE EDUCATION	595,334	711,723	1,084,947	932,285
1291	ESL INSTRUCTIONAL PROGRAM	1,068,975	1,285,488	2,175,577	1,944,034
2112	ATTENDANCE SERVICES	68,258	70,802	75,522	155,327
2113	SOCIAL WORK SERVICES	-	-	-	3,000
2114	STUDENT ACCOUNTING SERVICES	226,434	197,436	244,667	41,176
2115	STUDENT SAFETY	156,084	121,274	150,000	183,000
2122	COUNSELING SERVICES	451,148	304,288	294,046	315,448
2130	HEALTH & NURSING SERVICES	192,869	35,451	167,072	41,900
2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	65,236	-	-	-
2160	OTHER STUDENT TREATMENT SERVICES	83,835	156,838	88,000	88,000
2190	STUDENT SUPPORT SERVICES	254,925	248,989	299,823	310,775
2211	IMPROVEMENT OF INSTRUCTION SERVICES	386,382	221,465	735,685	741,421
2213	CURRICULUM DEVELOPMENT	1,833	18,910	-	-
2220	EDUCATIONAL MEDIA SERVICES	383,600	381,709	487,266	443,332
2230	ASSESSMENT & TESTING	30,466	40,376	85,648	11,700
2240	INSTRUCTIONAL STAFF DEVELOPMENT	98,588	85,598	99,588	101,883
2244	ADMINISTRATION STAFF DEVELOPMENT	-	8,960	25,000	25,000
2310	BOARD OF EDUCATION SERVICES	162,588	135,040	169,750	168,750
2321	OFFICE OF SUPERINTENDENT	505,099	479,186	486,730	464,929
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	24,339	32,048	29,000	29,000
2410	OFFICE OF THE PRINCIPAL SERVICES	2,965,406	2,771,475	3,239,495	3,533,233
2520	FISCAL SERVICES	703,678	776,275	849,375	846,686
2528	RISK MANAGEMENT SERVICES	101,066	112,285	114,575	124,000
2542	BUILDINGS SERVICES	2,900,738	2,859,324	3,352,878	3,472,473
2543	GROUNDS SERVICES	81,337	93,461	273,074	453,233
2544	MAINTENANCE SERVICES	1,083,355	1,093,319	1,199,320	1,293,161

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Continued from Previous Page

FUNCTION	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
2546	SECURITY SERVICES	6,918	7,425	8,150	7,700
2552	VEHICLE OPERATION SERVICES	2,496,710	3,022,670	3,372,433	3,640,925
2572	PURCHASING SERVICES	33,600	(22,961)	34,998	42,105
2573	WAREHOUSE & DISTRIBUTING SERVICES	25,824	26,854	26,897	28,852
2574	PUBLISHING & DUPLICATING SERVICES	21,492	246	-	-
2626	GRANT WRITING SERVICES	43,391	15,990	12,000	15,000
2633	PUBLIC INFORMATION SERVICES	32,500	45,850	194,865	34,700
2640	STAFF SERVICES (HUMAN RESOURCES)	599,307	599,502	661,313	806,371
2642	RECRUITMENT SERVICES	10,148	16,251	21,000	21,000
2645	EMPLOYEE HEALTH SERVICES	8,172	10,221	20,946	12,913
2660	TECHNOLOGY SERVICES	310,845	545,060	681,633	696,515
2669	TELECOMMUNICATIONS SERVICES	124,665	131,485	130,702	134,790
2680	INTERPRETATION AND TRANSLATION	910	303	4,000	4,000
2690	OTHER SUPPORT SERVICES	-	170,717	216,538	132,086
2700	SUPPLEMENTAL RETIREMENT PROGRAM	38,235	51,638	58,509	-
3100	FOOD SERVICES	86,374	70,171	36,050	47,800
3320	COMMUNITY RECREATION SERVICES	30,000	30,000	30,000	30,000
3330	PARENT INVOLVEMENT	-	-	100	-
3390	OTHER COMMUNITY SERVICES	90,871	90,572	104,695	104,926
4150	FACILITIES ACQUISITION AND CONSTRUCTION	587,295	509,254	528,000	1,441,000
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	3,792,135	2,161,467	934,480	652,947
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	293,012	354,117	710,280	791,424
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	1,699,216	-	90,300	97,477
6110	CONTINGENCY	-	-	300,000	300,000
7000	UNAPPROPRIATED END FUND BALANCE	-	-	15,489,540	17,298,858
	TOTALS	**40,528,012**	**37,044,964**	**60,188,055**	**63,578,752**
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	(3,792,135)	(2,161,467)	(934,480)	(652,947)
	TOTAL NET OF INTERFUND TRANSFERS	**36,735,877**	**34,883,497**	**59,253,575**	**62,925,805**

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUND RESERVE BALANCES
FYE JUNE 30, 2024

FUND	DESCRIPTION	ACTUALS 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
100	General Fund	$9,476,900	$9,300,000	$5,119,616	$7,119,336
101	Bus Replacement Fund	$1,840,728	$1,840,728	$2,038,000	$1,586,533
102	Employee Wellness Fund	$16,588	$16,588	$20,054	$12,693
104	Warm Springs Housing Fund	$37,251	$37,251	$69,315	$113,900
105	Performing Arts Center Fund	$0	$420	$0	$0
106	Classroom Furniture Replacement Fund	$119,266	$119,266	$23,000	$27,043
107	Technology Replacement Fund	$1,185,272	$1,185,272	$980,000	$1,049,921
108	Textbook Reserve Fund	$1,797,981	$1,797,981	$1,443,275	$1,113,275
109	Equipment Replacement Fund	$613,156	$613,156	$444,500	$265,806
110	Maintenance Projects Fund	$1,858,452	$1,858,452	$1,650,914	$2,009,485
111	PERS Reserve Fund	$255,100	$255,100	$255,100	$255,100
118	Stabilization Fund	$1,919,432	$1,919,432	$3,019,432	$3,319,432
119	Warm Spring K-8 Building	$426,334	$426,334	$426,334	$426,334
	Total Fund Balance	**$19,546,460**	**$19,369,979**	**$15,489,540**	**$17,298,858**
	Unassigned Fund Balance	$9,476,900	$9,300,000	$5,119,616	$7,119,336
	Assigned Fund Balance	$10,069,560	$10,069,979	$10,369,924	$10,179,522
	Total Fund Balance	**$19,546,460**	**$19,369,979**	**$15,489,540**	**$17,298,858**
	Total General Fund Revenues	*$39,584,152*	*$38,188,824*	*$38,823,025*	*$40,962,877*
	Unassigned General Fund Reserve Balance %	24%	24%	13%	17%
	Assigned General Fund Reserve Balance %	25%	26%	27%	25%
	Total General Fund Reserve Balance %	**49%**	**51%**	**40%**	**42%**

JEFFERSON COUNTY SCHOOL DISTRICT 509J
TRANSFER FROM GENERAL FUND TO OTHER FUNDS
FYE JUNE 30, 2024

FUND	DESCRIPTION	ACTUALS 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
101	Bus Replacement Plan	287,500	100,000	100,000	100,000
102	Wellness Program Fund	6,500	6,500	6,500	6,500
104	Warm Springs Housing Fund	-	-	-	-
105	Performing Arts Center Fund	176,753	179,967	187,980	206,447
106	Classroom Furniture Replacement Fund	85,000	-	15,000	15,000
107	Technology Replacement Fund	350,000	100,000	100,000	100,000
108	Textbook Adoption Fund	200,000	100,000	100,000	100,000
109	Equipment Replacement Fund	150,000	25,000	25,000	25,000
110	Maintenance Projects Fund	616,950	950,000	-	-
111	PERS Reserve Fund	-	-	-	-
118	Stabilization Fund	1,919,432	700,000	400,000	100,000
255	SMILE Fund	2,359	-	13,784	13,784
273	On-Site Child Care Fund	113,464	74,354	93,097	56,381
274	Activity Bus Fund	6,089	9,802	10,000	10,000
299	Food Services	511,848	269,960	593,400	711,259
302	Energy Savings Financing	-	-	90,300	97,477
303	PERS UAL Debt	1,358,468	-	-	-
	Total General Fund Transfers	**5,784,363**	**2,515,583**	**1,735,061**	**1,541,848**

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 PROPOSED BUDGET
FYE JUNE 30, 2024

RESOURCES

ACCOUNT	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
1100 Property Taxes	5,101,576	5,183,236	5,367,000	5,370,000
1300 Tuition From Other Districts	15,966	-	30,000	30,000
1400 Transportation Fees	7,086	77,099	35,000	35,000
1510 Interest on Investments	192,537	(77,995)	135,000	135,000
1700 Activity Fees	-	19,171	20,000	20,000
1900 Other Revenue	2,045,992	610,856	752,862	587,853
2101 County School	136,015	53,850	95,000	3,000
3101 State School Support Fund	28,196,087	28,346,438	28,577,885	30,699,906
3103 Common School Fund	240,116	303,425	302,038	366,878
4201 Transportation Fees for Foster Children	-	6,908	-	-
4300 Federal Funds Direct from Feds	56,919	15,940	52,000	52,000
4801 Forest Fees			-	75,000
4802 Impact Aid	3,149,730	2,804,252	2,950,000	2,950,000
5400 Beginning Fund Balance	9,312,418	9,476,900	9,300,000	9,589,000
Total Resources	**48,454,442**	**46,820,080**	**47,616,785**	**49,913,637**

REQUIREMENTS

FUNCTION	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
1000 Instructional Services	19,232,475	18,845,134	23,517,111	23,862,936
2000 Support Services	13,930,744	14,070,637	16,914,897	17,059,517
3000 Community & Enterprise Services	30,000	30,000	30,100	30,000
5200 Transfer of Funds	5,784,363	4,574,309	1,735,061	1,541,848
6000 Contingency	-	-	300,000	300,000
7000 Reserve for Next Year	9,476,900	9,300,000	5,119,616	7,119,336
Total Requirements	**48,454,482**	**46,820,080**	**47,616,785**	**49,913,637**
Projected Ending Fund Balance	**$ 9,476,900**	**$ 9,300,000**	**$ 5,119,616**	**$ 7,119,336**
Fund Balance Percentage	**24.21%**	**24.90%**	**13.36%**	**17.66% ***
Use/(Increase) of Reserves	$ (164,482)	$ 176,900	$ 4,180,384	$ 2,469,664
Fund Balance % based on FY21-22 Resources	**23.50%**	**23.06%**	**12.70%**	**17.66%**

* Defined as a percentage of actual resources.

Jefferson County, Jefferson County SD 509J — District ID: 2053

2023-2024 Extended ADMw

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

	2023-2024				2022-2023
ADMr:	2,793.00	X 1.00 =	2,793.00	2,824.33	X 1.00 = 2,824.33
Students in ESL programs:	475.00	X 0.50 =	237.50	468.22	X 0.50 = 234.11
Students in Pregnant and Parenting Programs:	2.00	X 1.00 =	2.00	0.00	X 1.00 = 0.00
477 IEP Students capped at 11% of District ADMr:	307.23	X 1.00 =	307.23	310.68	X 1.00 = 310.68
Students on IEP Above 11% of ADMr:	62.90	X 1.00 =	62.90	62.90	X 1.00 = 62.90
Students in Poverty:	611.20	X 0.25 =	152.80	618.06	X 0.25 = 154.52
Students in Foster Care and Neglected/Delinquent:	21.00	X 0.25 =	5.25	21.00	X 0.25 = 5.25
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
	2023-2024 ADMw		**3,586.22**	**2022-2023 ADMw**	**3,617.32**

Jefferson County SD 509J Extended ADMw **3,617.32**

Jefferson County SD 509J Extended ADMw **3,617.32**

STATE SCHOOL FUND GRANT

2023-2024

Based on $9.9 Billion Budget with a 49/51 split as of 2/22/2023

Jefferson County, Jefferson County SD 509J - 2053

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$5,370,000.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$366,878.38
County School Fund	=	$3,000.00
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	=	**$5,739,878.38**

2023-2024 Experience Adjustment

District Average Teacher Experience	=	9.73
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-2.17**

2023-2024 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-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$2,500,000.00
Transportation per ADMr Rank		61%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $1,750,000.00

2023-2024 Extended ADMw

2023-2024 ADMw 3,586.22 **2022-2023 ADMw** 3,617.32 **Extended ADMw** 3,617.32

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.17 by $25 then add $4500 to the result = $4,445.75
Then multiply $4,445.75 by the Extended ADMw 3617.3213 and then by the funding ratio 2.160205173097 = $34,739,784.86

2023-2024 Total Formula Revenue

Add the General Purpose Grant $34,739,784.86 to the Transportation Grant $1,750,000.00 = $36,489,784.86

2023-2024 State School Fund Grant

Subtract the Local Revenue $5,739,878.38 from the Total Formula Revenue $36,489,784.86 = $30,749,906.48

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw = $9,604

Total Formula Revenue per Extended ADMw = $10,088

Charter Schools Rate(ORS 338.155) = $9,687

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

General Fund Resources

Jefferson County School District 509-J
June 30, 2024

100 - General Fund

Total: $49,913,637

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Object - Object	$	FTE
				1000 - Revenue from Local Sources		
4,957,507	5,062,828	5,367,000		1111 - Current Year's Taxes	5,237,250	
143,918	119,226	-		1112 - Prior Year's Taxes	132,750	
151	586	-		1113 - County Tax Sales for Back Taxes	-	
-	597	-		1114 - Payment In Lieu of Taxes	-	
15,966	-	30,000		1312 - Tuition From Other Oregon District	30,000	
7,086	77,099	35,000		1415 - Transportation Fees In-District	35,000	
192,537	133,597	135,000		1510 - Interest On Investments	135,000	
-	(211,593)	-		1530 - Gain/Loss On Investments	-	
-	19,171	20,000		1710 - Admissions	20,000	
27,061	30,504	25,000		1910 - Rentals	25,000	
404,637	509,524	606,862		1980 - Fees Charged To Grants	441,853	
103,751	54,692	40,000		1990 - Miscellaneous Revenue - Other	40,000	
39,065	4,267	30,000		1991 - Miscellaneous Revenue - Instruction Services	30,000	
66,624	2,350	10,000		1992 - Miscellaneous Revenue - Support Services	10,000	
1,888	3,857	5,000		1994 - Fingerprinting Charges	5,000	
44,563	2,412	24,000		1995 - Medicaid Revenues	24,000	
(65)	3,250	12,000		1997 - Pay To Play Fees	12,000	
1,358,468	-	-		1999 - PERS UAL	-	
7,363,158	***5,812,365***	***6,339,862***		***Total Object 1000:***	***6,177,853***	
				2000 - Revenue From Intermediate Sources		
127,386	50,397	95,000		2101 - County School Fund	3,000	
8,629	3,453	-		2199 - Other Intermediate Sources	-	
136,015	***53,850***	***95,000***		***Total Object 2000:***	***3,000***	
				3000 - Revenue From State Sources		
28,196,087	28,346,438	28,577,885		3101 - State School Fund - General Support	30,699,906	
240,116	303,425	302,038		3103 - Common School Fund	366,878	
28,436,204	***28,649,863***	***28,879,923***		***Total Object 3000:***	***31,066,784***	
				4000 - Revenue From Federal Sources		
-	6,908	-		4201 - Transportation Fees For Foste Children	-	
56,919	15,940	52,000		4300 - Federal Revenue Direct From the Feds - Restricted	52,000	
-	79,437	-		4801 - Federal Forest Fees	75,000	
3,149,730	2,804,252	2,950,000		4802 - Impact Aid Revenues	2,950,000	
3,206,649	***2,906,537***	***3,002,000***		***Total Object 4000:***	***3,077,000***	
				5000 - Other Sources		
9,312,418	9,476,900	9,300,000		5400 - Beginning Fund Balance	9,589,000	
48,454,444	***46,899,516***	***47,616,785***		***Total Fund 100:***	***49,913,637***	

General Fund Requirements - By Function

Jefferson County School District 509-J
June 30, 2024

100 - General Fund

Total: $49,913,637

2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	2022/23 Adopted FTE	Major Function - Function - Object	2023/24 Proposed $	2023/24 Proposed FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
4,415,286	4,293,596	4,522,339	75.75	100 - Salaries	4,748,671	77.53
2,672,093	2,333,300	2,566,422		200 - Associated Payroll Costs	2,590,538	
41,090	42,558	51,175		300 - Purchased Services	33,188	
87,197	63,110	8,256		400 - Supplies and Materials	276,811	
10,938	10,938	11,200		600 - Other Objects	11,200	
7,226,603	***6,743,502***	***7,159,392***	***75.75***	***Total Function 1111:***	***7,660,408***	***77.53***
				1121 - Middle/Junior High Programs		
1,720,202	1,676,744	2,099,120	32.72	100 - Salaries	2,400,501	35.64
991,079	845,875	1,112,764		200 - Associated Payroll Costs	1,227,586	
16,828	25,035	25,000		300 - Purchased Services	24,000	
63,999	32,532	195,337		400 - Supplies and Materials	129,060	
6,242	6,242	6,300		600 - Other Objects	6,300	
2,798,350	***2,586,427***	***3,438,521***	***32.72***	***Total Function 1121:***	***3,787,447***	***35.64***
				1122 - Middle/Junior High Extracurricular		
63,716	119,562	122,659	3.72	100 - Salaries	122,893	3.72
33,486	50,858	31,500		200 - Associated Payroll Costs	32,596	
2,198	11,033	18,500		300 - Purchased Services	10,036	
21,280	17,347	75,201		400 - Supplies and Materials	24,780	
180	420	1,600		600 - Other Objects	2,000	
120,860	***199,220***	***249,460***	***3.72***	***Total Function 1122:***	***192,305***	***3.72***
				1131 - High School Programs		
1,699,079	1,809,300	1,998,041	31.25	100 - Salaries	2,117,178	30.37
958,381	908,765	1,092,300		200 - Associated Payroll Costs	1,115,671	
65,439	79,570	82,250		300 - Purchased Services	77,750	
34,025	52,488	248,538		400 - Supplies and Materials	146,100	
100	6,012	6,065		600 - Other Objects	7,050	
2,757,024	***2,856,135***	***3,427,194***	***31.25***	***Total Function 1131:***	***3,463,749***	***30.37***
				1132 - High School Extracurricular		
368,449	320,777	364,497	4.32	100 - Salaries	403,025	4.95
168,481	96,674	93,819		200 - Associated Payroll Costs	98,667	
43,320	95,820	70,900		300 - Purchased Services	66,500	
43,372	56,099	33,352		400 - Supplies and Materials	40,000	
6,782	11,959	6,250		600 - Other Objects	8,950	
630,403	***581,330***	***568,818***	***4.32***	***Total Function 1132:***	***617,142***	***4.95***
				1210 - Programs For the Talented and Gifted		
39,900	32,725	34,939	0.50	100 - Salaries	37,914	0.50
21,766	18,386	19,128		200 - Associated Payroll Costs	21,007	
-	-	300		300 - Purchased Services	300	
1,911	1,728	5,400		400 - Supplies and Materials	10,650	
63,576	***52,839***	***59,767***	***0.50***	***Total Function 1210:***	***69,871***	***0.50***
				1220 - Life Skills Programs		
893,492	964,854	1,116,031	31.30	100 - Salaries	1,181,829	32.00
657,309	584,012	759,030		200 - Associated Payroll Costs	802,981	
1,475	11,880	33,150		400 - Supplies and Materials	33,150	
1,552,276	***1,560,746***	***1,908,211***	***31.30***	***Total Function 1220:***	***2,017,960***	***32.00***
				1223 - Community Transition Center		
99,828	104,660	164,450	4.25	100 - Salaries	163,524	3.47
56,200	60,205	116,689		200 - Associated Payroll Costs	102,800	
1,671	2,768	2,000		300 - Purchased Services	2,000	
-	1,688	7,300		400 - Supplies and Materials	7,300	
43,704	45,524	46,030		600 - Other Objects	46,030	
201,403	***214,844***	***336,469***	***4.25***	***Total Function 1223:***	***321,654***	***3.47***
				1227 - Extended School Year Programs		
23,112	38,366	30,000		100 - Salaries	-	
6,012	12,773	8,439		200 - Associated Payroll Costs	-	
126	224	500		400 - Supplies and Materials	500	
29,250	***51,364***	***38,939***		***Total Function 1227:***	***500***	
				1229 - Behavioral Program		
376,315	242,808	577,817	15.11	100 - Salaries	519,740	11.72
241,472	129,409	314,021		200 - Associated Payroll Costs	303,782	
-	-	1,155		300 - Purchased Services	1,155	
243	524	10,950		400 - Supplies and Materials	10,950	
618,031	***372,741***	***903,943***	***15.11***	***Total Function 1229:***	***835,627***	***11.72***

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2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	2022/23 Adopted FTE	Major Function - Function - Object	2023/24 Proposed $	2023/24 Proposed FTE
				1250 - Special Education Program		
982,380	1,061,321	1,260,096	27.28	100 - Salaries	1,281,180	28.97
584,617	563,624	742,197		200 - Associated Payroll Costs	703,824	
-	1,500	2,000		300 - Purchased Services	2,000	
3,381	2,287	32,700		400 - Supplies and Materials	32,950	
1,570,378	***1,628,732***	***2,036,993***	***27.28***	***Total Function 1250:***	***2,019,954***	***28.97***
				1272 - Title I-A/D Programs		
-	23	86,070	1.00	100 - Salaries	-	
-	-	42,811		200 - Associated Payroll Costs	-	
-	***23***	***128,881***	***1.00***	***Total Function 1272:***	***-***	
				1283 - Alternative Education Program		
321,208	403,864	607,401	9.16	100 - Salaries	530,149	7.44
217,581	237,242	349,821		200 - Associated Payroll Costs	280,280	
39,184	32,062	73,450		300 - Purchased Services	85,532	
14,753	34,964	52,275		400 - Supplies and Materials	33,702	
2,607	3,590	2,000		600 - Other Objects	2,622	
595,332	***711,722***	***1,084,947***	***9.16***	***Total Function 1283:***	***932,285***	***7.44***
				1291 - ESL Instructional Program		
633,892	785,270	1,250,604	25.00	100 - Salaries	1,161,161	21.07
434,111	499,154	819,623		200 - Associated Payroll Costs	751,513	
-	34	50,000		300 - Purchased Services	10,000	
969	1,034	55,350		400 - Supplies and Materials	21,360	
1,068,972	***1,285,491***	***2,175,577***	***25.00***	***Total Function 1291:***	***1,944,034***	***21.07***
19,232,459	***18,845,115***	***23,517,111***	***261.36***	***Total Function 1000:***	***23,862,936***	***257.37***
				2000 - Support Services		
				2112 - Attendance Services		
37,413	41,041	44,441	1.00	100 - Salaries	106,132	2.00
30,844	29,760	31,081		200 - Associated Payroll Costs	49,195	
68,257	***70,801***	***75,522***	***1.00***	***Total Function 2112:***	***155,327***	***2.00***
				2113 - Social Work Services		
-	-	-		300 - Purchased Services	2,000	
-	-	-		400 - Supplies and Materials	1,000	
-	***-***	***-***		***Total Function 2113:***	***3,000***	
				2114 - Student Accounting Services		
134,154	127,562	151,779	3.34	100 - Salaries	27,597	0.34
92,281	67,568	91,888		200 - Associated Payroll Costs	12,579	
-	2,308	1,000		400 - Supplies and Materials	1,000	
226,435	***197,438***	***244,667***	***3.34***	***Total Function 2114:***	***41,176***	***0.34***
				2115 - Student Safety Services		
156,083	121,274	150,000		300 - Purchased Services	183,000	
				2122 - Counseling Services		
286,300	200,824	193,916	3.00	100 - Salaries	191,346	3.13
163,346	97,992	91,780		200 - Associated Payroll Costs	115,312	
-	531	1,000		300 - Purchased Services	1,200	
1,501	4,940	7,350		400 - Supplies and Materials	7,590	
451,147	***304,287***	***294,046***	***3.00***	***Total Function 2122:***	***315,448***	***3.13***
				2130 - Health & Nursing Services		
115,514	9,914	77,127	1.00	100 - Salaries	-	
56,223	2,542	48,095		200 - Associated Payroll Costs	-	
1,054	2,163	2,500		300 - Purchased Services	2,500	
19,938	20,429	26,950		400 - Supplies and Materials	26,950	
140	400	450		600 - Other Objects	450	
192,868	***35,448***	***155,122***	***1.00***	***Total Function 2130:***	***29,900***	
				2150 - Speech Pathology & Audiology Services		
33,797	-	-		100 - Salaries	-	
31,438	-	-		200 - Associated Payroll Costs	-	
65,236	***-***	***-***		***Total Function 2150:***	***-***	
				2160 - Other Student Treatment Services		
83,835	156,838	88,000		300 - Purchased Services	88,000	
				2190 - Service Direction, Student Support Services		
135,883	168,720	190,196	1.75	100 - Salaries	199,492	1.50
71,094	73,257	93,852		200 - Associated Payroll Costs	95,508	
46,707	4,190	7,200		300 - Purchased Services	7,200	
1,241	2,228	7,375		400 - Supplies and Materials	7,375	
-	595	1,200		600 - Other Objects	1,200	
254,924	***248,990***	***299,823***	***1.75***	***Total Function 2190:***	***310,775***	***1.50***

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2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	2022/23 Adopted FTE	Major Function - Function - Object	2023/24 Proposed $	2023/24 Proposed FTE
				2211 - Improvement of Instruction Services		
231,526	158,448	466,129	4.95	100 - Salaries	462,166	4.20
139,650	59,688	258,806		200 - Associated Payroll Costs	212,305	
250	78	1,700		300 - Purchased Services	42,350	
13,739	1,708	7,550		400 - Supplies and Materials	23,100	
1,215	1,543	1,500		600 - Other Objects	1,500	
386,380	***221,465***	***735,685***	***4.95***	***Total Function 2211:***	***741,421***	***4.20***
				2220 - Educational Media Services		
201,736	203,649	256,341	7.25	100 - Salaries	235,526	6.00
159,086	149,946	188,127		200 - Associated Payroll Costs	164,821	
-	-	1,155		300 - Purchased Services	1,155	
22,476	27,490	40,818		400 - Supplies and Materials	40,755	
304	624	825		600 - Other Objects	1,075	
383,602	***381,709***	***487,266***	***7.25***	***Total Function 2220:***	***443,332***	***6.00***
				2230 - Assessment & Testing		
24,049	31,574	60,000		100 - Salaries	-	
3,528	3,666	16,878		200 - Associated Payroll Costs	-	
2,889	5,136	8,770		400 - Supplies and Materials	11,700	
30,466	***40,376***	***85,648***		***Total Function 2230:***	***11,700***	
				2240 - Instructional Staff Develop		
7,078	567	-		100 - Salaries	1,431	
47,520	43,254	45,000		200 - Associated Payroll Costs	45,595	
7,835	(43)	35,588		300 - Purchased Services	35,857	
9,057	17,530	19,000		400 - Supplies and Materials	19,000	
71,490	***61,308***	***99,588***		***Total Function 2240:***	***101,883***	
				2244 - Adminstration Staff Development		
-	8,960	25,000		200 - Associated Payroll Costs	25,000	
				2310 - Board of Education Services		
148,237	123,476	156,750		300 - Purchased Services	155,750	
6,190	3,404	4,000		400 - Supplies and Materials	4,000	
8,161	8,161	9,000		600 - Other Objects	9,000	
162,588	***135,040***	***169,750***		***Total Function 2310:***	***168,750***	
				2321 - Office of the Superintendent Services		
325,625	268,224	282,812	2.00	100 - Salaries	292,318	2.00
171,344	143,944	131,218		200 - Associated Payroll Costs	129,911	
2,359	55,016	60,000		300 - Purchased Services	30,000	
4,705	10,788	10,200		400 - Supplies and Materials	10,200	
1,065	1,215	2,500		600 - Other Objects	2,500	
505,099	***479,188***	***486,730***	***2.00***	***Total Function 2321:***	***464,929***	***2.00***
				2329 - Other Executive Adminstration Services		
15,543	24,751	21,000		300 - Purchased Services	21,000	
8,795	7,297	8,000		400 - Supplies and Materials	8,000	
24,339	***32,048***	***29,000***		***Total Function 2329:***	***29,000***	
				2410 - Office of the Principal Services		
1,655,557	1,706,762	1,914,170	24.50	100 - Salaries	2,199,277	26.00
1,057,991	856,039	1,094,209		200 - Associated Payroll Costs	1,095,934	
102,993	70,456	119,857		300 - Purchased Services	111,614	
122,647	133,492	102,309		400 - Supplies and Materials	119,673	
23,113	-	-		500 - Capital Outlay	-	
3,104	4,723	8,950		600 - Other Objects	6,735	
2,965,406	***2,771,472***	***3,239,495***	***24.50***	***Total Function 2410:***	***3,533,233***	***26.00***
				2520 - Fiscal Services		
380,101	422,464	462,368	5.50	100 - Salaries	465,498	5.33
186,172	207,882	248,582		200 - Associated Payroll Costs	234,243	
91,206	90,514	93,425		300 - Purchased Services	89,945	
40,387	47,337	41,000		400 - Supplies and Materials	53,000	
2,910	8,079	4,000		600 - Other Objects	4,000	
700,776	***776,275***	***849,375***	***5.50***	***Total Function 2520:***	***846,686***	***5.33***
				2528 - Risk Management Services		
2,394	-	-		300 - Purchased Services	-	
98,672	112,285	114,575		600 - Other Objects	124,000	
101,066	***112,285***	***114,575***		***Total Function 2528:***	***124,000***	
				2542 - Buildings Services		
1,028,486	1,097,464	1,248,438	24.38	100 - Salaries	1,300,148	23.93
725,909	618,822	785,085		200 - Associated Payroll Costs	773,271	
672,026	698,970	823,800		300 - Purchased Services	849,400	
200,790	161,326	147,900		400 - Supplies and Materials	104,900	
14,295	-	-		500 - Capital Outlay	-	
179,623	209,458	260,650		600 - Other Objects	310,000	
2,821,130	***2,786,039***	***3,265,873***	***24.38***	***Total Function 2542:***	***3,337,719***	***23.93***

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2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	FTE	Major Function - Function - Object	2023/24 Proposed $	FTE
				2543 - Grounds Services		
29,003	1,851	109,995	2.00	100 - Salaries	122,353	2.00
9,522	406	70,679		200 - Associated Payroll Costs	67,080	
16,438	44,767	51,750		300 - Purchased Services	119,800	
26,168	46,434	40,000		400 - Supplies and Materials	43,500	
-	-	150		600 - Other Objects	-	
81,130	***93,459***	***272,574***	***2.00***	***Total Function 2543:***	***352,733***	***2.00***
				2544 - Maintenance Services		
373,857	465,223	491,671	7.55	100 - Salaries	505,822	6.58
230,271	232,922	266,619		200 - Associated Payroll Costs	276,439	
74,548	125,784	82,250		300 - Purchased Services	98,800	
168,618	185,374	168,580		400 - Supplies and Materials	216,400	
7,907	11,261	13,500		600 - Other Objects	1,000	
855,201	***1,020,564***	***1,022,620***	***7.55***	***Total Function 2544:***	***1,098,461***	***6.58***
				2546 - Security Services		
5,623	6,099	6,650		300 - Purchased Services	6,200	
				2552 - Vehicle Operation Services		
1,065,867	1,358,634	1,507,185	33.85	100 - Salaries	1,530,700	31.66
754,958	818,223	936,890		200 - Associated Payroll Costs	912,757	
53,129	82,012	64,150		300 - Purchased Services	61,468	
194,780	350,896	430,208		400 - Supplies and Materials	410,000	
42,083	57,725	65,000		600 - Other Objects	81,000	
2,110,817	***2,667,490***	***3,003,433***	***33.85***	***Total Function 2552:***	***2,995,925***	***31.66***
				2572 - Purchasing Services		
18,490	16,532	20,524	0.33	100 - Salaries	22,987	0.50
12,447	6,023	11,974		200 - Associated Payroll Costs	16,618	
2,662	(510)	2,500		400 - Supplies and Materials	2,500	
-	(45,006)	-		600 - Other Objects	-	
33,599	***(22,961)***	***34,998***	***0.33***	***Total Function 2572:***	***42,105***	***0.50***
				2573 - Warehousing & Distributing Services		
14,076	15,598	15,213	0.38	100 - Salaries	16,266	0.38
11,748	11,256	11,684		200 - Associated Payroll Costs	12,586	
25,824	***26,854***	***26,897***	***0.38***	***Total Function 2573:***	***28,852***	***0.38***
				2574 - Printing/Copying Services		
21,492	-	-		300 - Purchased Services	-	
-	246	-		400 - Supplies and Materials	-	
21,492	***246***	***-***		***Total Function 2574:***	***-***	
				2626 - Grant Writing Services		
43,391	15,990	12,000		300 - Purchased Services	15,000	
				2633 - Public Information Services		
-	-	104,398	1.00	100 - Salaries	-	
-	-	55,767		200 - Associated Payroll Costs	-	
32,306	44,007	33,700		300 - Purchased Services	33,700	
110	1,388	1,000		400 - Supplies and Materials	1,000	
85	455	-		600 - Other Objects	-	
32,501	***45,851***	***194,865***	***1.00***	***Total Function 2633:***	***34,700***	
				2640 - Staff Services		
331,505	360,773	374,795	4.25	100 - Salaries	457,017	5.00
200,707	159,516	194,418		200 - Associated Payroll Costs	257,254	
9,589	15,683	23,100		300 - Purchased Services	23,100	
56,161	60,908	66,500		400 - Supplies and Materials	66,500	
1,345	2,618	2,500		600 - Other Objects	2,500	
599,307	***599,497***	***661,313***	***4.25***	***Total Function 2640:***	***806,371***	***5.00***
				2642 - Recruitment and Placement Services		
6,956	5,529	8,000		300 - Purchased Services	8,000	
545	1,207	2,000		400 - Supplies and Materials	2,000	
2,646	9,515	11,000		600 - Other Objects	11,000	
10,147	***16,250***	***21,000***		***Total Function 2642:***	***21,000***	
				2645 - Health Services - Staff		
1,648	140	2,000		300 - Purchased Services	2,000	
-	599	1,000		400 - Supplies and Materials	1,000	
1,648	***739***	***3,000***		***Total Function 2645:***	***3,000***	
				2660 - Technology Services		
120,461	119,509	128,180	1.00	100 - Salaries	158,477	2.00
75,272	61,867	66,443		200 - Associated Payroll Costs	83,738	
1,020	1,341	13,010		300 - Purchased Services	20,050	
98,052	122,443	143,000		400 - Supplies and Materials	167,750	
300	-	-		600 - Other Objects	-	
295,106	***305,160***	***350,633***	***1.00***	***Total Function 2660:***	***430,015***	***2.00***
				2669 - Telecommunication Services		
124,665	131,485	130,702		300 - Purchased Services	134,790	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2680 - Interpretation and Translation		
910	303	4,000		300 - Purchased Services	4,000	
				2690 - Other Support Services		
-	111,562	59,691	0.50	100 - Salaries	5,000	
-	59,154	31,847		200 - Associated Payroll Costs	2,086	
-	-	125,000		300 - Purchased Services	125,000	
-	***170,716***	***216,538***	***0.50***	***Total Function 2690:***	***132,086***	
				2700 - Supplmental Retirement Program		
35,485	45,664	45,664		100 - Salaries	-	
2,750	5,974	12,845		200 - Associated Payroll Costs	-	
38,235	***51,638***	***58,509***		***Total Function 2700:***	***-***	
13,930,723	***14,070,623***	***16,914,897***	***129.52***	***Total Function 2000:***	***17,059,517***	***122.54***
				3000 - Enterprise and Community Services		
				3320 - Community Recreation Services		
30,000	30,000	30,000		300 - Purchased Services	30,000	
				3330 - Civic Services		
-	-	100		400 - Supplies and Materials	-	
30,000	***30,000***	***30,100***		***Total Function 3000:***	***30,000***	
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
-	3,854	-		300 - Purchased Services	-	
-	***3,854***	***-***		***Total Function 4000:***	***-***	
				5000 - Other Uses		
				5201 - Transfer To General Sub Funds		
3,792,135	2,161,467	934,480		700 - Transfers	652,947	
				5202 - Transfer To Special Revenues		
293,012	354,117	710,281		700 - Transfers	791,424	
				5203 - Transfer To Debt Service		
1,699,216	-	90,300		700 - Transfers	97,477	
5,784,362	***2,515,584***	***1,735,061***		***Total Function 5000:***	***1,541,848***	
				6000 - Contingencies		
				6110 - Operating Contingency		
-	-	300,000		800 - Other Uses of Funds	300,000	
-	***-***	***300,000***		***Total Function 6000:***	***300,000***	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	5,119,616		800 - Other Uses of Funds	7,119,336	
-	***-***	***5,119,616***		***Total Function 7000:***	***7,119,336***	
38,977,544	***35,465,175***	***47,616,785***	***390.88***	***Total Fund 100:***	***49,913,637***	***379.92***

General Fund Requirements - By Object

Jefferson County School District 509-J
June 30, 2024

100 - General Fund

Total: $49,913,637

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Object - Object	$	FTE
				100 - Salaries		
9,668,066	9,360,504	11,431,597	175.57	111 - Licensed Salaries	11,518,087	173.60
4,549,660	4,802,258	6,014,036	175.92	112 - Classified Salaries	6,132,938	164.62
1,982,734	2,125,197	2,224,865	17.35	113 - Administrators	2,554,465	18.77
754,461	803,838	1,084,247	14.00	114 - Managerial - Classified	1,019,770	13.50
35,485	45,664	45,664		116 - Early Retirement Stipend	-	
211,594	457,366	404,024		121 - Substitute - Licensed Salaries	347,381	
193,742	214,286	284,774		122 - Substitute - Classified Salaries	268,440	
136,293	211,226	155,284		130 - Overtime Salary	156,105	
300,248	371,873	465,656	8.04	131 - Extended Responsibility Salaries	497,505	8.67
34,233	44,747	-		132 - Extra Days Salaries	37,234	0.76
2,220	6,940	21,500		133 - Events Pay	28,413	
11,591	11,436	12,887		134 - Incentive Pay	11,981	
97,667	116,536	84,363		140 - Other Stipends	85,269	
244,825	214,558	210,200		155 - Opt-Out Insurance Incentive	309,730	
18,222,820	***18,786,429***	***22,439,097***	***390.88***	***Total Object 100:***	***22,967,318***	***379.92***
				200 - Associated Payroll Costs		
945,572	265,100	252,267		211 - PERS Employer Contribution	-	
970,626	990,746	1,288,287		212 - PERS Pick-Up Contribution	1,281,113	
1,065,214	2,047,653	2,402,192		213 - PERS UAL Contribution	2,385,996	
2,120,510	391,829	601,718		216 - OPSRP Employer Contribution	848,752	
(29,310)	(16,585)	-		217 - Prior PERS Costs	-	
234,567	59,548	200,569		218 - PERS Retiree Tier Contribution	-	
6,010	1,877	-		219 - PERS Retiree OPSRP Contribution	-	
1,343,238	1,408,285	1,715,212		220 - Social Security/Medicare (FICA)	1,755,658	
91,693	(20,101)	236,079		231 - Workers' Comp	245,319	
17,633	18,734	22,423		232 - Unemployment Compensation	22,955	
4,417,548	4,828,635	6,088,584		241 - Medical Insurance	6,003,684	
48,676	31,091	-		248 - 403(B) Employer Match	-	
44,714	52,126	70,000		249 - Tuition Reimbursement	70,000	
11,276,690	***10,058,939***	***12,877,331***		***Total Object 200:***	***12,613,477***	
				300 - Purchased Services		
54,583	58,448	112,500		311 - Instruction Services	115,556	
17,943	18,128	69,000		312 - Instructional Program Improvement Services	29,000	
83,835	156,838	88,000		313 - Student Services	88,000	
-	-	-		318 - Prof & Improvement Costs Non-Instr	6,500	
-	1,299	-		319 - Other Instructional	-	
96,446	158,555	124,970		322 - Contract Maint & Repairs	135,210	
140,731	153,494	157,110		323 - Printing Costs	133,121	
18,491	52,985	49,200		324 - Rentals	37,946	
365,089	372,858	455,900		325 - Electricity	446,500	
140,279	164,975	179,500		326 - Fuel (BUILDING Use)	189,000	
115,752	120,534	149,050		327 - Water and Sewage	260,800	
64,870	86,240	93,300		328 - Garbage Service	71,200	
30,000	30,000	30,000		329 - Other Property Services	30,000	
970	-	2,000		331 - Student Transportation	2,000	
-	(2,729)	-		332 - Student Transportation	(3,532)	
2,752	2,648	8,135		341 - In-District Travel	47,994	
27,944	32,585	148,613		342 - Out-of-District Travel	147,564	
6,873	45,900	16,900		343 - Student Out-of District Travel	18,250	
41,906	56,242	49,089		351 - Telephone Services	62,060	
15,915	13,670	18,500		353 - Postage	15,831	
19,500	16,000	19,700		354 - Advertising	19,700	
94,881	60,969	70,300		359 - Other Communication Services	75,140	
-	1,250	1,500		374 - Other Tuition	1,500	
34,000	-	37,500		381 - Audit Services	37,500	
95,000	67,222	96,000		382 - General Legal Services	95,000	
11,422	3,854	-		385 - Management Consultant Services	-	
2,529	10,092	2,000		388 - Elections Services	2,000	
480,259	463,531	546,250		389 - Oth Prof-Technical Svc/Non-Inst	551,500	
1,961,969	***2,145,588***	***2,525,017***		***Total Object 300:***	***2,615,340***	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Object - Object	$	FTE
				400 - Supplies and Materials		
605,315	683,801	1,039,254		410 - Consumable Supplies	967,892	
100,696	254,070	335,000		411 - Fuel (VEHICLES)	248,500	
15,582	16,155	32,260		412 - Tires-Tire Reps-Batteries	26,000	
13,596	13,024	16,100		417 - Awards/Incentives	14,285	
47,815	72,123	66,116		418 - Food	69,505	
21,005	5,394	9,816		419 - Uniforms	6,700	
6,125	3,231	46,475		420 - Textbooks	38,830	
10,629	8,401	18,169		430 - Library Books	13,776	
927	474	2,780		440 - Periodicals	2,450	
140,093	131,605	98,995		460 - Non-Consumable Products	253,395	
194,344	212,116	264,953		470 - Software	352,090	
118,058	89,907	115,500		480 - Non-Capital Tech Hardware	122,783	
1,274,184	***1,490,302***	***2,045,418***		***Total Object 400:***	***2,116,206***	
				500 - Capital Outlay		
37,408	-	-		541 - Fixed Asset Equipment	-	
				600 - Other Objects		
-	25	500		621 - Regular Interest	500	
47,877	74,859	71,990		640 - Dues & Fees	74,582	
2,262	4,846	6,000		641 - Fingerprint Fees To State	6,000	
-	(45,006)	-		646 - Reimbursed Items	-	
85,919	99,442	100,000		651 - Liability Insurance	120,000	
3,219	3,119	3,600		652 - Fidelity Bonds	4,000	
235,210	285,084	344,975		653 - Property Insurance	388,500	
1,921	442	2,150		670 - Govt Tax-License-Assessment	500	
43,704	45,524	46,030		691 - Grant Match	46,030	
420,111	***468,334***	***575,245***		***Total Object 600:***	***640,112***	
				700 - Transfers		
5,784,362	2,515,584	1,735,061		710 - Transfer Out	1,541,848	
				800 - Other Uses of Funds		
-	-	300,000		810 - Planned Reserves	300,000	
-	-	5,119,616		820 - Reserved For Next Year	7,119,336	
-	**-**	***5,419,616***		***Total Object 800:***	***7,419,336***	
38,977,544	***35,465,175***	***47,616,785***	***390.88***	***Total Fund 100:***	***49,913,637***	***379.92***

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: Shay Mikalson

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
0	0	0	247	127	108

Special Education Data

	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment History	0	0	0	45	16

School Spending

GENERAL FUND				
	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	-	85,798	341,801	183,389
Purchased services	-	583	8,500	5,000
Supplies and material	-	8,608	33,153	22,415
Capital outlay	-	-	-	-
Other objects	-	-	100	100
Total Requirements	**-**	**94,989**	**383,554**	**210,904**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	-	-	-	-
Certified	-	-	2.50	1.25
Classified	-	-	0.72	-
Certified - SPED	-	1.00	0.50	0.40
Classified - SPED	-	-	-	-
Classified - Custodial	-	-	-	-
Certified - Extra Days/Duty	-	-	-	-
	-	**1.00**	**3.72**	**1.65**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

106 - 509J Online

Total: $210,904

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
-	-	(8,986)		400 - Supplies and Materials	8,000	
				1220 - Life Skills Programs		
-	-	-		100 - Salaries	19,514	0.40
-	-	-		200 - Associated Payroll Costs	13,670	
-	*-*	*-*		*Total Function 1220:*	*33,184*	*0.40*
				1250 - Special Education Program		
-	-	31,146	0.50	100 - Salaries	-	
-	5	27,480		200 - Associated Payroll Costs	-	
-	*5*	*58,626*	*0.50*	*Total Function 1250:*	*-*	
				1283 - Alternative Education Program		
-	-	147,766	2.00	100 - Salaries	94,420	1.00
-	-	60,642		200 - Associated Payroll Costs	28,317	
-	448	7,000		300 - Purchased Services	3,000	
-	8,131	38,955		400 - Supplies and Materials	11,131	
-	*8,579*	*254,363*	*2.00*	*Total Function 1283:*	*136,868*	*1.00*
				1291 - ESL Instructional Program		
-	52,991	50,887	1.22	100 - Salaries	17,381	0.25
-	32,802	23,880		200 - Associated Payroll Costs	10,087	
-	*85,793*	*74,767*	*1.22*	*Total Function 1291:*	*27,468*	*0.25*
-	*94,377*	*378,770*	*3.72*	*Total Function 1000:*	*205,520*	*1.65*
				2000 - Support Services		
				2130 - Health & Nursing Services		
-	20	-		400 - Supplies and Materials	-	
				2220 - Educational Media Services		
-	457	3,184		400 - Supplies and Materials	3,284	
-	-	100		600 - Other Objects	100	
-	*457*	*3,284*		*Total Function 2220:*	*3,384*	
				2410 - Office of the Principal Services		
-	135	1,500		300 - Purchased Services	2,000	
-	*612*	*4,784*		*Total Function 2000:*	*5,384*	
-	*94,989*	*383,554*	*3.72*	*Total Center 106:*	*210,904*	*1.65*

BUFF ELEMENTARY

Grades: K-5

375 SE Buff Street

Madras, OR 97741

Principal: Billie Jo White

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
319	308	289	286	278	267

Special Education Data

	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment History	28	41	38	45	42

School Spending

GENERAL FUND				
	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	2,510,587	2,419,967	2,591,614	2,721,058
Purchased services	72,646	79,987	87,200	81,878
Supplies and material	48,787	44,049	137,146	68,011
Capital outlay	-	-	-	-
Other objects	3,869	3,780	4,000	3,945
Total Requirements	**2,635,889**	**2,547,783**	**2,819,960**	**2,874,892**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	1.00	1.00	1.00	1.00
Certified	16.00	17.00	14.00	14.00
Classified	7.63	5.06	6.56	6.06
Certified - SPED	2.00	3.00	3.00	3.00
Classified - SPED	8.94	8.02	8.02	6.58
Classified - Custodial	3.00	3.00	-	3.00
Certified - Extra Days/Duty	-	-	-	-
	38.56	**37.08**	**32.58**	**33.64**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

108 - Buff Elementary

Total: $2,874,892

2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	2022/23 Adopted FTE	Major Function - Function - Object	2023/24 Proposed $	2023/24 Proposed FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
919,397	920,260	859,882	16.19	100 - Salaries	938,967	16.19
537,799	466,673	489,051		200 - Associated Payroll Costs	488,539	
13,099	9,656	14,000		300 - Purchased Services	4,620	
16,160	13,243	88,262		400 - Supplies and Materials	18,734	
3,125	3,125	3,200		600 - Other Objects	3,200	
1,489,579	***1,412,957***	***1,454,395***	***16.19***	***Total Function 1111:***	***1,454,060***	***16.19***
				1220 - Life Skills Programs		
-	50,159	55,264	1.00	100 - Salaries	50,122	1.00
-	32,439	34,383		200 - Associated Payroll Costs	34,569	
-	723	3,650		400 - Supplies and Materials	3,650	
-	***83,321***	***93,297***	***1.00***	***Total Function 1220:***	***88,341***	***1.00***
				1229 - Behavioral Program		
154,448	119,195	213,655	6.70	100 - Salaries	165,707	4.91
87,280	33,595	98,852		200 - Associated Payroll Costs	108,653	
-	119	3,650		400 - Supplies and Materials	3,650	
241,729	***152,908***	***316,157***	***6.70***	***Total Function 1229:***	***278,010***	***4.91***
				1250 - Special Education Program		
107,523	101,296	113,010	3.31	100 - Salaries	145,059	3.67
40,829	25,956	32,452		200 - Associated Payroll Costs	63,258	
1,360	354	3,700		400 - Supplies and Materials	3,950	
149,712	***127,606***	***149,162***	***3.31***	***Total Function 1250:***	***212,267***	***3.67***
				1291 - ESL Instructional Program		
70,916	76,519	83,261	1.88	100 - Salaries	91,008	1.88
45,619	60,511	61,038		200 - Associated Payroll Costs	66,339	
505	130	900		400 - Supplies and Materials	875	
117,040	***137,160***	***145,199***	***1.88***	***Total Function 1291:***	***158,222***	***1.88***
1,998,059	***1,913,952***	***2,158,210***	***29.08***	***Total Function 1000:***	***2,190,900***	***27.64***
				2000 - Support Services		
				2122 - Counseling Services		
-	300	-		100 - Salaries	-	
31	76	-		200 - Associated Payroll Costs	-	
275	319	500		400 - Supplies and Materials	400	
306	***695***	***500***		***Total Function 2122:***	***400***	
				2130 - Health & Nursing Services		
637	2,065	3,000		400 - Supplies and Materials	3,000	
				2220 - Educational Media Services		
35,691	32,829	35,380	1.00	100 - Salaries	39,128	1.00
13,879	9,357	10,144		200 - Associated Payroll Costs	11,818	
3,568	2,172	3,984		400 - Supplies and Materials	4,476	
149	60	100		600 - Other Objects	100	
53,286	***44,418***	***49,608***	***1.00***	***Total Function 2220:***	***55,522***	***1.00***
				2240 - Instructional Staff Develop		
284	-	-		100 - Salaries	-	
138	-	-		200 - Associated Payroll Costs	-	
422	***-***	***-***		***Total Function 2240:***	***-***	
				2410 - Office of the Principal Services		
154,511	161,863	167,396	2.00	100 - Salaries	191,322	2.00
86,327	69,526	70,034		200 - Associated Payroll Costs	40,675	
5,093	8,384	4,600		300 - Purchased Services	10,432	
3,800	3,881	5,600		400 - Supplies and Materials	10,276	
595	595	700		600 - Other Objects	645	
250,326	***244,248***	***248,330***	***2.00***	***Total Function 2410:***	***253,350***	***2.00***
				2542 - Buildings Services		
145,980	160,050	160,686	3.00	100 - Salaries	174,053	3.00
109,931	99,360	107,126		200 - Associated Payroll Costs	111,841	
50,421	58,612	65,850		300 - Purchased Services	64,050	
14,274	13,526	13,900		400 - Supplies and Materials	11,500	
320,607	***331,548***	***347,562***	***3.00***	***Total Function 2542:***	***361,444***	***3.00***
				2543 - Grounds Services		
727	-	500		300 - Purchased Services	500	
1,086	-	2,500		400 - Supplies and Materials	500	
1,813	***-***	***3,000***		***Total Function 2543:***	***1,000***	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2544 - Maintenance Services		
2,843	2,071	1,500		300 - Purchased Services	1,500	
7,122	7,518	7,500		400 - Supplies and Materials	7,000	
9,966	***9,589***	***9,000***		***Total Function 2544:***	***8,500***	
				2546 - Security Services		
462	506	550		300 - Purchased Services	500	
				2552 - Vehicle Operation Services		
-	757	200		300 - Purchased Services	276	
637,825	***633,825***	***661,750***	***6.00***	***Total Function 2000:***	***683,992***	***6.00***
2,635,884	***2,547,777***	***2,819,960***	***35.08***	***Total Center 108:***	***2,874,892***	***33.64***

BIG MUDDY SCHOOL

Grades: K-8

PO Box 220

Antelope, OR 97001

Principal: Melinda Boyle

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
15	15	10	17	18	23

Special Education Data

	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment History	1	-	1	3	4

School Spending

GENERAL FUND				
	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	248,922	257,541	278,142	266,210
Purchased services	2,868	17,675	16,425	27,369
Supplies and material	4,919	3,298	15,297	7,600
Capital outlay	-	-	-	-
Other objects	-	-	-	-
Total Requirements	**256,709**	**278,514**	**309,864**	**301,179**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	-	-	-	-
Certified	2.00	2.00	2.00	2.00
Classified	-	0.72	0.72	0.75
Certified - SPED	-	-	-	0.10
Classified - SPED	-	-	-	-
Classified - Custodial	-	-	4.60	0.20
Certified - Extra Days/Duty	-	-	-	-
	2.00	**2.72**	**7.32**	**3.05**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

112 - Big Muddy School

Total: $301,179

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
153,884	171,535	185,482	2.72	100 - Salaries	165,340	2.75
94,470	86,005	92,660		200 - Associated Payroll Costs	80,140	
784	2,367	1,575		300 - Purchased Services	1,000	
4,568	2,924	14,350		400 - Supplies and Materials	7,000	
253,707	***262,832***	***294,067***	***2.72***	***Total Function 1111:***	***253,480***	***2.75***
				1220 - Life Skills Programs		
-	-	-		100 - Salaries	4,879	0.10
-	-	-		200 - Associated Payroll Costs	3,417	
-	***-***	***-***		***Total Function 1220:***	***8,296***	***0.10***
253,707	***262,832***	***294,067***	***2.72***	***Total Function 1000:***	***261,776***	***2.85***
				2000 - Support Services		
				2130 - Health & Nursing Services		
240	-	250		400 - Supplies and Materials	250	
				2220 - Educational Media Services		
52	-	247		400 - Supplies and Materials	-	
				2410 - Office of the Principal Services		
-	253	50		300 - Purchased Services	175	
59	374	350		400 - Supplies and Materials	350	
59	***627***	***400***		***Total Function 2410:***	***525***	
				2542 - Buildings Services		
524	-	-		100 - Salaries	9,538	0.20
43	-	-		200 - Associated Payroll Costs	2,896	
567	***-***	***-***		***Total Function 2542:***	***12,434***	***0.20***
				2544 - Maintenance Services		
-	-	500		300 - Purchased Services	-	
-	-	100		400 - Supplies and Materials	-	
-	***-***	***600***		***Total Function 2544:***	***-***	
				2552 - Vehicle Operation Services		
-	-	500		300 - Purchased Services	500	
				2669 - Telecommunication Services		
2,084	15,055	13,800		300 - Purchased Services	25,694	
3,001	***15,682***	***15,797***		***Total Function 2000:***	***39,403***	***0.20***
256,708	***278,514***	***309,864***	***2.72***	***Total Center 112:***	***301,179***	***3.05***

MADRAS ELEMENTARY

Grades: K-5

215 SE 10th Street

Madras, OR 97741

Principal: TBD

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
405	329	335	319	362	354

Special Education Data

	2018-19	2019-20	2020-2021	2021-22	2022-23
Enrollment History	55	56	53	55	58

School Spending

GENERAL FUND				
	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	3,097,269	2,754,223	3,180,683	3,295,876
Purchased services	103,430	92,852	112,714	116,083
Supplies and material	81,784	80,153	96,420	83,551
Capital outlay	-	-	-	-
Other objects	4,104	4,134	4,300	4,300
Total Requirements	**3,286,587**	**2,931,362**	**3,394,117**	**3,499,810**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	1.00	1.00	3.00	1.00
Certified	18.25	16.00	18.00	18.00
Classified	6.88	6.50	7.50	6.50
Certified - SPED	3.00	3.00	3.00	3.00
Classified - SPED	9.19	8.83	8.83	8.02
Classified - Custodial	3.00	3.00	1.63	3.00
Certified - Extra Days/Duty	-	-	-	-
	41.31	**38.33**	**41.95**	**39.52**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

113 - Madras Elementary

Total: $3,499,810

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
1,035,033	925,712	1,042,375	18.13	100 - Salaries	1,167,778	20.13
636,652	566,608	609,061		200 - Associated Payroll Costs	674,150	
9,442	11,334	13,600		300 - Purchased Services	6,170	
21,358	16,635	28,128		400 - Supplies and Materials	31,231	
3,125	3,125	3,200		600 - Other Objects	3,200	
1,705,610	***1,523,415***	***1,696,364***	***18.13***	***Total Function 1111:***	***1,882,529***	***20.13***
				1220 - Life Skills Programs		
324,285	258,427	275,344	8.39	100 - Salaries	226,933	7.22
220,931	154,229	172,757		200 - Associated Payroll Costs	142,881	
233	1,041	3,650		400 - Supplies and Materials	3,650	
545,448	***413,697***	***451,751***	***8.39***	***Total Function 1220:***	***373,464***	***7.22***
				1229 - Behavioral Program		
-	196	48,347	1.00	100 - Salaries	55,879	1.00
-	18,126	32,437		200 - Associated Payroll Costs	36,284	
-	308	3,650		400 - Supplies and Materials	3,650	
-	***18,630***	***84,434***	***1.00***	***Total Function 1229:***	***95,813***	***1.00***
				1250 - Special Education Program		
74,302	79,989	84,213	2.44	100 - Salaries	111,607	2.80
44,257	36,751	42,757		200 - Associated Payroll Costs	42,356	
146	-	3,400		400 - Supplies and Materials	3,400	
118,705	***116,740***	***130,370***	***2.44***	***Total Function 1250:***	***157,363***	***2.80***
				1291 - ESL Instructional Program		
103,643	115,375	176,114	2.88	100 - Salaries	121,088	1.88
76,805	70,637	108,640		200 - Associated Payroll Costs	71,124	
89	40	850		400 - Supplies and Materials	685	
180,537	***186,052***	***285,604***	***2.88***	***Total Function 1291:***	***192,897***	***1.88***
2,550,301	***2,258,534***	***2,648,523***	***32.83***	***Total Function 1000:***	***2,702,066***	***33.02***
				2000 - Support Services		
				2122 - Counseling Services		
32	-	-		200 - Associated Payroll Costs	-	
144	285	250		400 - Supplies and Materials	500	
176	***285***	***250***		***Total Function 2122:***	***500***	
				2130 - Health & Nursing Services		
520	2,611	3,000		400 - Supplies and Materials	3,000	
				2211 - Improvement of Instruction Services		
18,290	200	-		100 - Salaries	-	
11,070	70	-		200 - Associated Payroll Costs	-	
29,360	***270***	***-***		***Total Function 2211:***	***-***	
				2220 - Educational Media Services		
34,387	32,938	38,662	1.00	100 - Salaries	36,072	1.00
29,621	27,573	30,048		200 - Associated Payroll Costs	30,682	
2,912	1,478	4,676		400 - Supplies and Materials	5,145	
30	60	100		600 - Other Objects	100	
66,950	***62,049***	***73,486***	***1.00***	***Total Function 2220:***	***71,999***	***1.00***
				2240 - Instructional Staff Develop		
1,500	-	-		100 - Salaries	850	
544	-	-		200 - Associated Payroll Costs	354	
4,000	-	5,314		300 - Purchased Services	4,563	
6,044	***-***	***5,314***		***Total Function 2240:***	***5,767***	
				2410 - Office of the Principal Services		
163,460	170,904	175,099	2.50	100 - Salaries	197,699	2.50
111,246	98,760	103,980		200 - Associated Payroll Costs	114,706	
4,785	5,112	5,750		300 - Purchased Services	4,379	
19,280	20,792	12,216		400 - Supplies and Materials	8,840	
949	949	1,000		600 - Other Objects	1,000	
299,719	***296,517***	***298,045***	***2.50***	***Total Function 2410:***	***326,624***	***2.50***
				2542 - Buildings Services		
132,278	134,824	155,703	3.00	100 - Salaries	171,288	3.00
78,934	62,899	85,146		200 - Associated Payroll Costs	94,145	
72,482	69,646	83,500		300 - Purchased Services	92,550	
13,433	15,169	16,500		400 - Supplies and Materials	5,450	
297,128	***282,537***	***340,849***	***3.00***	***Total Function 2542:***	***363,433***	***3.00***

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2543 - Grounds Services		
311	-	500		300 - Purchased Services	500	
2,180	-	2,500		400 - Supplies and Materials	500	
2,492	***-***	***3,000***		***Total Function 2543:***	***1,000***	
				2544 - Maintenance Services		
11,948	6,139	2,500		300 - Purchased Services	7,000	
21,490	21,795	17,500		400 - Supplies and Materials	17,500	
33,438	***27,934***	***20,000***		***Total Function 2544:***	***24,500***	
				2546 - Security Services		
462	506	550		300 - Purchased Services	500	
				2552 - Vehicle Operation Services		
-	115	1,000		300 - Purchased Services	421	
736,288	***672,824***	***745,494***	***6.50***	***Total Function 2000:***	***797,744***	***6.50***
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
-	-	100		400 - Supplies and Materials	-	
-	***-***	***100***		***Total Function 3000:***	***-***	
3,286,589	***2,931,358***	***3,394,117***	***39.33***	***Total Center 113:***	***3,499,810***	***39.52***

METOLIUS ELEMENTARY

Grades: K-5

420 Butte Avenue

Metolius, OR 97741

Principal: Adam Dietrich

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
299	288	265	254	234	220

Special Education Data

	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment History	42	56	40	38	36

School Spending

GENERAL FUND				
	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	2,700,722	2,607,168	2,732,821	2,900,201
Purchased services	63,817	77,249	101,473	95,221
Supplies and material	47,376	53,047	90,140	50,450
Capital outlay	-	-	-	-
Other objects	3,785	3,815	4,050	4,150
Total Requirements	**2,815,700**	**2,741,279**	**2,928,484**	**3,050,022**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	1.00	1.00	2.00	1.00
Certified	14.00	14.00	14.00	14.00
Classified	6.94	5.94	6.94	6.00
Certified - SPED	2.00	2.00	2.00	2.00
Classified - SPED	4.56	4.44	4.44	5.59
Classified - Custodial	2.00	1.63	4.00	2.00
Certified - Extra Days	-	-	-	-
	30.50	**29.01**	**33.38**	**30.59**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

117 - Metolius Elementary

Total: $3,050,022

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
1,002,288	997,808	1,049,612	16.06	100 - Salaries	1,113,626	16.13
592,532	536,117	559,822		200 - Associated Payroll Costs	559,274	
10,756	10,561	12,000		300 - Purchased Services	9,898	
14,018	10,510	47,146		400 - Supplies and Materials	13,300	
3,125	3,125	3,200		600 - Other Objects	3,200	
1,622,719	***1,558,121***	***1,671,780***	***16.06***	***Total Function 1111:***	***1,699,298***	***16.13***
				1220 - Life Skills Programs		
163,798	158,038	181,490	4.50	100 - Salaries	218,348	5.22
115,533	103,131	117,196		200 - Associated Payroll Costs	143,827	
569	821	3,650		400 - Supplies and Materials	3,650	
279,899	***261,989***	***302,336***	***4.50***	***Total Function 1220:***	***365,825***	***5.22***
				1250 - Special Education Program		
87,661	95,092	102,997	1.94	100 - Salaries	120,989	2.38
66,085	62,579	66,560		200 - Associated Payroll Costs	85,022	
553	461	3,400		400 - Supplies and Materials	3,400	
154,300	***158,132***	***172,957***	***1.94***	***Total Function 1250:***	***209,411***	***2.38***
				1291 - ESL Instructional Program		
112,075	106,301	111,909	1.88	100 - Salaries	80,013	1.88
75,236	68,475	69,097		200 - Associated Payroll Costs	63,066	
-	-	700		400 - Supplies and Materials	800	
187,312	***174,776***	***181,706***	***1.88***	***Total Function 1291:***	***143,879***	***1.88***
2,244,230	***2,153,018***	***2,328,779***	***24.38***	***Total Function 1000:***	***2,418,413***	***25.59***
				2000 - Support Services		
				2122 - Counseling Services		
33	-	-		200 - Associated Payroll Costs	-	
298	238	300		400 - Supplies and Materials	300	
331	***238***	***300***		***Total Function 2122:***	***300***	
				2130 - Health & Nursing Services		
361	1,792	3,000		400 - Supplies and Materials	3,000	
				2220 - Educational Media Services		
36,702	37,595	38,271	1.00	100 - Salaries	41,428	1.00
32,675	29,677	30,687		200 - Associated Payroll Costs	30,109	
2,409	2,538	3,436		400 - Supplies and Materials	2,200	
65	95	100		600 - Other Objects	150	
71,851	***69,905***	***72,494***	***1.00***	***Total Function 2220:***	***73,887***	***1.00***
				2240 - Instructional Staff Develop		
379	-	-		100 - Salaries	300	
31	-	-		200 - Associated Payroll Costs	124	
-	-	6,823		300 - Purchased Services	6,823	
410	***-***	***6,823***		***Total Function 2240:***	***7,247***	
				2410 - Office of the Principal Services		
152,716	158,073	164,130	2.00	100 - Salaries	178,402	2.00
99,792	89,164	92,860		200 - Associated Payroll Costs	97,196	
3,754	5,146	4,600		300 - Purchased Services	2,700	
7,977	19,095	7,208		400 - Supplies and Materials	11,000	
595	595	750		600 - Other Objects	800	
264,835	***272,073***	***269,548***	***2.00***	***Total Function 2410:***	***290,098***	***2.00***
				2542 - Buildings Services		
94,692	101,606	89,810	1.63	100 - Salaries	101,590	2.00
68,491	63,516	58,380		200 - Associated Payroll Costs	66,887	
42,593	55,724	72,000		300 - Purchased Services	68,500	
11,692	10,497	12,300		400 - Supplies and Materials	5,000	
217,468	***231,343***	***232,490***	***1.63***	***Total Function 2542:***	***241,977***	***2.00***
				2543 - Grounds Services		
2,492	1,589	2,500		300 - Purchased Services	3,000	
624	16	2,500		400 - Supplies and Materials	500	
3,116	***1,605***	***5,000***		***Total Function 2543:***	***3,500***	
				2544 - Maintenance Services		
3,720	3,354	2,500		300 - Purchased Services	3,800	
8,873	7,078	6,500		400 - Supplies and Materials	7,300	
12,592	***10,432***	***9,000***		***Total Function 2544:***	***11,100***	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2546 - Security Services		
462	506	550		300 - Purchased Services	500	
				2552 - Vehicle Operation Services		
38	370	500		300 - Purchased Services	-	
571,464	***588,263***	***599,705***	***4.63***	***Total Function 2000:***	***631,609***	***5.00***
2,815,693	***2,741,281***	***2,928,484***	***29.00***	***Total Center 117:***	***3,050,022***	***30.59***

WARM SPRINGS K-8 ACADEMY

Grades: K-8

50 Chukar Road

Warm Springs, OR 97761

Principal: Lonnie Henderson

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
642	606	584	509	530	526

Special Education Data

	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment History	133	144	142	127	144

School Spending

GENERAL FUND				
	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	5,425,109	4,922,642	6,340,816	5,738,763
Purchased services	255,396	228,358	294,470	292,497
Supplies and material	124,178	126,133	226,193	148,996
Capital outlay	30,313	-	-	-
Other objects	4,596	4,226	5,400	5,400
Total Requirements	**5,839,592**	**5,281,359**	**6,866,879**	**6,185,656**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	3.00	3.00	1.00	3.00
Confidential/Supervisory	-	1.00	-	1.00
Certified	33.33	30.50	33.50	30.00
Classified	12.51	11.31	6.41	8.09
Certified - SPED	6.00	5.00	6.00	6.00
Classified - SPED	9.53	10.29	12.03	8.81
Classified - Custodial	4.00	4.00	0.38	4.00
Certified - Extra Days	0.05	-	-	-
Advisors	0.32	0.32	0.32	0.32
Athletic Director	0.08	0.08	0.08	0.08
Athletic Coaches	1.32	1.32	1.40	1.40
	70.14	**66.82**	**61.11**	**62.71**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

120 - Warm Springs K-8 Academy

Total: $6,185,656

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
1,298,884	1,275,828	1,339,116	21.66	100 - Salaries	1,210,620	19.34
804,727	677,487	783,982		200 - Associated Payroll Costs	683,955	
7,009	8,640	10,000		300 - Purchased Services	10,000	
31,093	19,797	65,529		400 - Supplies and Materials	23,446	
1,563	1,563	1,600		600 - Other Objects	1,600	
2,143,276	***1,983,315***	***2,200,227***	***21.66***	***Total Function 1111:***	***1,929,621***	***19.34***
				1121 - Middle/Junior High Programs		
520,031	535,621	627,984	9.50	100 - Salaries	745,851	11.00
305,602	295,489	360,589		200 - Associated Payroll Costs	376,336	
2,125	3,401	5,000		300 - Purchased Services	4,000	
27,366	15,564	23,400		400 - Supplies and Materials	25,000	
1,563	1,563	1,600		600 - Other Objects	1,600	
856,688	***851,638***	***1,018,573***	***9.50***	***Total Function 1121:***	***1,152,787***	***11.00***
				1122 - Middle/Junior High Extracurricular		
29,699	56,840	59,001	1.80	100 - Salaries	56,270	1.80
16,640	22,582	13,833		200 - Associated Payroll Costs	13,449	
651	4,396	8,500		300 - Purchased Services	-	
6,308	10,197	45,508		400 - Supplies and Materials	14,000	
80	420	500		600 - Other Objects	2,000	
53,378	***94,435***	***127,342***	***1.80***	***Total Function 1122:***	***85,719***	***1.80***
				1220 - Life Skills Programs		
113,324	152,988	194,320	6.28	100 - Salaries	142,178	3.66
97,232	92,732	187,344		200 - Associated Payroll Costs	100,012	
-	2,780	7,300		400 - Supplies and Materials	7,300	
210,556	***248,500***	***388,964***	***6.28***	***Total Function 1220:***	***249,490***	***3.66***
				1229 - Behavioral Program		
121,412	33,449	163,409	4.09	100 - Salaries	145,506	2.94
83,406	22,346	84,128		200 - Associated Payroll Costs	80,030	
243	98	3,650		400 - Supplies and Materials	3,650	
205,061	***55,892***	***251,187***	***4.09***	***Total Function 1229:***	***229,186***	***2.94***
				1250 - Special Education Program		
254,568	258,251	332,736	7.66	100 - Salaries	316,634	8.22
142,100	118,294	206,685		200 - Associated Payroll Costs	191,668	
1,013	312	6,800		400 - Supplies and Materials	6,800	
397,681	***376,856***	***546,221***	***7.66***	***Total Function 1250:***	***515,102***	***8.22***
				1272 - Title I-A/D Programs		
-	-	86,070	1.00	100 - Salaries	-	
-	-	42,811		200 - Associated Payroll Costs	-	
-	***-***	***128,881***	***1.00***	***Total Function 1272:***	***-***	
				1291 - ESL Instructional Program		
221,434	218,590	236,842	4.75	100 - Salaries	202,047	3.75
143,976	135,254	161,613		200 - Associated Payroll Costs	137,421	
254	476	2,400		400 - Supplies and Materials	1,200	
365,664	***354,320***	***400,855***	***4.75***	***Total Function 1291:***	***340,668***	***3.75***
4,232,304	***3,964,956***	***5,062,250***	***56.74***	***Total Function 1000:***	***4,502,573***	***50.71***
				2000 - Support Services		
				2114 - Student Accounting Services		
37,640	26,444	42,885	1.00	100 - Salaries	944	
30,964	16,932	30,976		200 - Associated Payroll Costs	393	
68,604	***43,375***	***73,861***	***1.00***	***Total Function 2114:***	***1,337***	
				2115 - Student Safety Services		
47,139	-	20,000		300 - Purchased Services	50,000	
				2122 - Counseling Services		
87,343	5,323	-		100 - Salaries	-	
54,408	2,629	-		200 - Associated Payroll Costs	-	
137	110	750		400 - Supplies and Materials	1,000	
141,887	***8,062***	***750***		***Total Function 2122:***	***1,000***	
				2130 - Health & Nursing Services		
880	1,826	3,000		400 - Supplies and Materials	3,000	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2150 - Speech Pathology & Audiology Services		
13,519	-	-		100 - Salaries	-	
12,582	-	-		200 - Associated Payroll Costs	-	
26,101	***-***	***-***		***Total Function 2150:***	***-***	
				2211 - Improvement of Instruction Services		
-	-	167,490	2.00	100 - Salaries	85,849	1.00
-	-	86,992		200 - Associated Payroll Costs	44,997	
-	***-***	***254,482***	***2.00***	***Total Function 2211:***	***130,846***	***1.00***
				2220 - Educational Media Services		
27,889	38,706	59,130	1.50	100 - Salaries	42,402	1.00
28,665	31,814	37,245		200 - Associated Payroll Costs	30,350	
3,662	4,069	7,513		400 - Supplies and Materials	6,000	
25	85	200		600 - Other Objects	200	
60,242	***74,674***	***104,088***	***1.50***	***Total Function 2220:***	***78,952***	***1.00***
				2240 - Instructional Staff Develop		
95	175	-		100 - Salaries	-	
83	58	-		200 - Associated Payroll Costs	-	
-	-	4,263		300 - Purchased Services	6,463	
177	***233***	***4,263***		***Total Function 2240:***	***6,463***	
				2410 - Office of the Principal Services		
413,637	416,189	445,713	6.00	100 - Salaries	506,430	6.00
271,355	228,479	273,865		200 - Associated Payroll Costs	282,355	
15,107	15,370	13,807		300 - Purchased Services	11,500	
33,354	29,327	21,843		400 - Supplies and Materials	23,600	
23,113	-	-		500 - Capital Outlay	-	
1,365	595	1,500		600 - Other Objects	-	
757,931	***689,960***	***756,728***	***6.00***	***Total Function 2410:***	***823,885***	***6.00***
				2542 - Buildings Services		
164,580	167,003	199,028	4.00	100 - Salaries	218,141	4.00
129,309	93,135	117,029		200 - Associated Payroll Costs	124,925	
130,927	127,735	146,100		300 - Purchased Services	125,000	
10,578	21,034	19,500		400 - Supplies and Materials	19,000	
7,200	-	-		500 - Capital Outlay	-	
442,593	***408,907***	***481,657***	***4.00***	***Total Function 2542:***	***487,066***	***4.00***
				2543 - Grounds Services		
623	-	-		300 - Purchased Services	-	
1,318	40	4,500		400 - Supplies and Materials	1,500	
1,941	***40***	***4,500***		***Total Function 2543:***	***1,500***	
				2544 - Maintenance Services		
8,900	16,731	32,500		300 - Purchased Services	30,000	
7,971	20,503	14,500		400 - Supplies and Materials	13,500	
16,871	***37,234***	***47,000***		***Total Function 2544:***	***43,500***	
				2546 - Security Services		
1,480	1,486	1,600		300 - Purchased Services	1,500	
				2552 - Vehicle Operation Services		
2,568	11,962	12,700		300 - Purchased Services	15,000	
				2669 - Telecommunication Services		
38,868	38,634	40,000		300 - Purchased Services	39,034	
1,607,284	***1,316,395***	***1,804,629***	***14.50***	***Total Function 2000:***	***1,683,083***	***12.00***
5,839,588	***5,281,351***	***6,866,879***	***71.24***	***Total Center 120:***	***6,185,656***	***62.71***

JEFFERSON COUNTY MIDDLE SCHOOL

Grades: 6-8

1180 SE Kemper Way

Madras, OR 97741

Principal: Brent Walsh

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
486	475	456	411	477	458

Special Education Data

	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment History	50	66	82	68	71

School Spending

GENERAL FUND				
	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	3,535,070	3,219,250	3,945,574	4,377,863
Purchased services	202,300	243,567	284,150	307,735
Supplies and material	132,464	100,081	225,628	151,955
Capital outlay	6,495	-	-	-
Other objects	6,704	5,334	8,300	6,090
Total Requirements	**3,883,033**	**3,568,232**	**4,463,652**	**4,843,643**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	2.00	2.00	3.00	2.00
Certified	19.00	17.00	21.00	21.50
Classified	6.96	5.59	6.34	6.75
Certified - SPED	3.00	3.00	4.00	4.00
Classified - SPED	6.81	6.53	6.97	8.06
Classified - Custodial	4.00	4.00	5.63	4.00
Certified - Extra Days	0.05	0.05	-	0.26
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	1.44	1.44
	43.71	**40.06**	**48.86**	**48.50**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

350 - Jefferson County Middle School

Total: $4,843,643

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				1000 - Instruction		
				1121 - Middle/Junior High Programs		
1,174,470	1,111,350	1,384,311	22.22	100 - Salaries	1,568,049	23.64
663,515	531,159	708,914		200 - Associated Payroll Costs	805,819	
14,703	21,634	20,000		300 - Purchased Services	20,000	
36,633	16,968	108,737		400 - Supplies and Materials	40,860	
4,679	4,679	4,700		600 - Other Objects	4,700	
1,894,001	***1,685,790***	***2,226,662***	***22.22***	***Total Function 1121:***	***2,439,428***	***23.64***
				1122 - Middle/Junior High Extracurricular		
34,017	62,722	63,658	1.92	100 - Salaries	66,623	1.92
16,846	28,276	17,667		200 - Associated Payroll Costs	19,147	
1,547	6,637	10,000		300 - Purchased Services	10,036	
14,972	7,150	29,693		400 - Supplies and Materials	10,780	
100	-	1,100		600 - Other Objects	-	
67,482	***104,785***	***122,118***	***1.92***	***Total Function 1122:***	***106,586***	***1.92***
				1220 - Life Skills Programs		
132,310	131,924	169,475	5.06	100 - Salaries	209,754	6.16
98,757	89,316	103,994		200 - Associated Payroll Costs	175,582	
217	852	7,600		400 - Supplies and Materials	7,600	
231,284	***222,093***	***281,069***	***5.06***	***Total Function 1220:***	***392,936***	***6.16***
				1229 - Behavioral Program		
24,391	12,771	61,851	1.44	100 - Salaries	64,043	1.00
25,861	3,459	35,492		200 - Associated Payroll Costs	38,715	
50,252	***16,230***	***97,343***	***1.44***	***Total Function 1229:***	***102,758***	***1.00***
				1250 - Special Education Program		
183,262	197,800	218,577	4.47	100 - Salaries	206,310	4.91
122,892	112,842	139,467		200 - Associated Payroll Costs	114,373	
123	365	4,000		400 - Supplies and Materials	4,000	
306,277	***311,007***	***362,044***	***4.47***	***Total Function 1250:***	***324,683***	***4.91***
				1283 - Alternative Education Program		
-	637	600		400 - Supplies and Materials	600	
				1291 - ESL Instructional Program		
42,131	38,701	52,845	1.38	100 - Salaries	85,461	1.63
23,920	20,101	43,064		200 - Associated Payroll Costs	59,776	
121	-	450		400 - Supplies and Materials	800	
66,172	***58,802***	***96,359***	***1.38***	***Total Function 1291:***	***146,037***	***1.63***
2,615,468	***2,399,343***	***3,186,194***	***36.48***	***Total Function 1000:***	***3,513,028***	***39.25***
				2000 - Support Services		
				2114 - Student Accounting Services		
37,990	42,346	44,299	1.00	100 - Salaries	405	
32,807	31,010	32,623		200 - Associated Payroll Costs	168	
70,797	***73,355***	***76,922***	***1.00***	***Total Function 2114:***	***573***	
				2115 - Student Safety Services		
43,775	44,539	45,000		300 - Purchased Services	46,500	
				2122 - Counseling Services		
2,520	-	-		100 - Salaries	-	
1,119	-	-		200 - Associated Payroll Costs	-	
62	42	300		400 - Supplies and Materials	140	
3,701	***42***	***300***		***Total Function 2122:***	***140***	
				2130 - Health & Nursing Services		
799	1,414	3,000		400 - Supplies and Materials	3,000	
				2150 - Speech Pathology & Audiology Services		
20,278	-	-		100 - Salaries	-	
18,856	-	-		200 - Associated Payroll Costs	-	
39,134	***-***	***-***		***Total Function 2150:***	***-***	
				2220 - Educational Media Services		
33,638	35,878	35,316	1.00	100 - Salaries	38,254	1.00
27,115	27,554	28,653		200 - Associated Payroll Costs	30,933	
5,615	4,980	6,098		400 - Supplies and Materials	7,400	
-	60	100		600 - Other Objects	100	
66,368	***68,472***	***70,167***	***1.00***	***Total Function 2220:***	***76,687***	***1.00***

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2240 - Instructional Staff Develop		
3,400	392	-		100 - Salaries	281	
1,527	30	-		200 - Associated Payroll Costs	117	
-	-	200		300 - Purchased Services	-	
4,927	***422***	***200***		***Total Function 2240:***	***398***	
				2410 - Office of the Principal Services		
276,691	275,571	297,067	4.00	100 - Salaries	381,196	5.00
196,497	145,890	159,115		200 - Associated Payroll Costs	197,577	
11,089	8,242	15,050		300 - Purchased Services	6,428	
29,914	33,850	23,550		400 - Supplies and Materials	32,275	
1,190	595	2,000		600 - Other Objects	1,290	
515,381	***464,149***	***496,782***	***4.00***	***Total Function 2410:***	***618,766***	***5.00***
				2542 - Buildings Services		
196,741	197,469	208,929	4.00	100 - Salaries	198,308	4.00
143,518	122,684	140,257		200 - Associated Payroll Costs	116,972	
112,351	140,684	170,400		300 - Purchased Services	190,500	
14,786	21,465	24,600		400 - Supplies and Materials	22,000	
6,495	-	-		500 - Capital Outlay	-	
735	-	400		600 - Other Objects	-	
474,627	***482,301***	***544,586***	***4.00***	***Total Function 2542:***	***527,780***	***4.00***
				2543 - Grounds Services		
986	1,188	900		300 - Purchased Services	500	
1,553	64	2,500		400 - Supplies and Materials	-	
2,540	***1,252***	***3,400***		***Total Function 2543:***	***500***	
				2544 - Maintenance Services		
14,943	10,578	10,000		300 - Purchased Services	25,000	
27,669	12,294	14,500		400 - Supplies and Materials	22,500	
42,611	***22,872***	***24,500***		***Total Function 2544:***	***47,500***	
				2546 - Security Services		
916	1,002	1,100		300 - Purchased Services	1,000	
				2552 - Vehicle Operation Services		
1,991	9,063	11,500		300 - Purchased Services	7,771	
1,267,567	***1,168,883***	***1,277,457***	***10.00***	***Total Function 2000:***	***1,330,615***	***10.00***
3,883,035	***3,568,226***	***4,463,651***	***46.48***	***Total Center 350:***	***4,843,643***	***49.25***

BRIDGES HIGH SCHOOL

Grades: 9-12

410 SW 4th Street

Madras, OR 97741

Principal: Jess Swagger

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
118	117	85	72	76	77

Special Education Data

	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment History	18	29	16	23	31

School Spending

GENERAL FUND

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	933,893	1,166,230	1,509,512	1,279,611
Purchased services	27,382	16,683	22,850	13,502
Supplies and material	15,229	27,218	20,787	13,946
Capital outlay	-	-	-	-
Other objects	2,607	3,590	2,025	2,647
Total Requirements	**979,111**	**1,213,721**	**1,555,174**	**1,309,706**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	1.00	1.00	1.00	1.00
Certified	4.00	6.25	6.00	5.50
Classified	4.81	3.81	2.88	2.88
Certified - SPED	1.00	1.00	2.00	1.00
Classified - SPED	0.72	3.00	3.25	2.47
Classified - Custodial	-	0.38	0.15	0.38
Certified - Extra Days	0.06	0.06	-	-
	11.59	**15.50**	**15.28**	**13.22**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

607 - Bridges High School

Total: $1,309,706

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				1000 - Instruction		
				1131 - High School Programs		
-	290	-		100 - Salaries	-	
-	42	-		200 - Associated Payroll Costs	-	
-	-	4,912		400 - Supplies and Materials	-	
-	*332*	*4,912*		*Total Function 1131:*	*-*	
				1223 - Community Transition Center		
-	95,164	163,942	4.25	100 - Salaries	69,022	2.47
-	56,636	116,477		200 - Associated Payroll Costs	54,957	
-	*151,800*	*280,419*	*4.25*	*Total Function 1223:*	*123,979*	*2.47*
				1250 - Special Education Program		
86,554	74,203	78,529	1.00	100 - Salaries	65,817	1.00
38,886	41,778	43,316		200 - Associated Payroll Costs	39,243	
125,441	*115,981*	*121,845*	*1.00*	*Total Function 1250:*	*105,060*	*1.00*
				1283 - Alternative Education Program		
321,208	403,864	459,635	7.16	100 - Salaries	435,729	6.44
217,581	237,242	289,179		200 - Associated Payroll Costs	251,963	
5,592	7,509	4,450		300 - Purchased Services	4,502	
14,753	26,196	12,720		400 - Supplies and Materials	10,971	
2,607	3,590	2,000		600 - Other Objects	2,622	
561,740	*678,401*	*767,984*	*7.16*	*Total Function 1283:*	*705,787*	*6.44*
				1291 - ESL Instructional Program		
5,403	10,242	38,374	0.72	100 - Salaries	48,385	0.94
5,738	6,080	24,326		200 - Associated Payroll Costs	32,861	
-	-	450		400 - Supplies and Materials	200	
11,141	*16,321*	*63,150*	*0.72*	*Total Function 1291:*	*81,446*	*0.94*
698,322	*962,836*	*1,238,310*	*13.13*	*Total Function 1000:*	*1,016,272*	*10.85*
				2000 - Support Services		
				2122 - Counseling Services		
-	588	60		100 - Salaries	60	
34	80	25		200 - Associated Payroll Costs	26	
34	*668*	*85*		*Total Function 2122:*	*86*	
				2130 - Health & Nursing Services		
476	1,022	1,500		400 - Supplies and Materials	1,500	
				2220 - Educational Media Services		
-	-	1,205		400 - Supplies and Materials	1,275	
-	-	25		600 - Other Objects	25	
-	*-*	*1,230*		*Total Function 2220:*	*1,300*	
				2240 - Instructional Staff Develop		
58	-	-		200 - Associated Payroll Costs	-	
				2410 - Office of the Principal Services		
158,358	147,564	172,014	2.00	100 - Salaries	157,808	2.00
100,071	76,488	93,604		200 - Associated Payroll Costs	93,009	
258,429	*224,052*	*265,618*	*2.00*	*Total Function 2410:*	*250,817*	*2.00*
				2542 - Buildings Services		
-	8,859	16,987	0.38	100 - Salaries	18,019	0.38
-	7,108	13,044		200 - Associated Payroll Costs	12,712	
-	*15,967*	*30,031*	*0.38*	*Total Function 2542:*	*30,731*	*0.38*
				2552 - Vehicle Operation Services		
-	173	100		300 - Purchased Services	-	
				2669 - Telecommunication Services		
21,790	9,000	18,300		300 - Purchased Services	9,000	
280,788	*250,881*	*316,864*	*2.38*	*Total Function 2000:*	*293,434*	*2.38*
979,110	*1,213,718*	*1,555,174*	*15.50*	*Total Center 607:*	*1,309,706*	*13.22*

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

115 - Westside Building

Total: $192,276

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2000 - Support Services		
				2542 - Buildings Services		
40,129	51,056	85,303	1.60	100 - Salaries	81,037	1.35
28,234	31,424	55,945		200 - Associated Payroll Costs	41,289	
81,689	43,223	53,300		300 - Purchased Services	55,200	
3,559	4,171	4,500		400 - Supplies and Materials	3,250	
153,611	***129,874***	***199,048***	***1.60***	***Total Function 2542:***	***180,776***	***1.35***
				2543 - Grounds Services		
156	-	500		300 - Purchased Services	500	
482	7	1,000		400 - Supplies and Materials	500	
637	***7***	***1,500***		***Total Function 2543:***	***1,000***	
				2544 - Maintenance Services		
5,003	6,595	1,500		300 - Purchased Services	2,000	
10,162	11,256	5,020		400 - Supplies and Materials	8,000	
15,165	***17,851***	***6,520***		***Total Function 2544:***	***10,000***	
				2546 - Security Services		
462	506	550		300 - Purchased Services	500	
169,875	***148,237***	***207,618***	***1.60***	***Total Function 2000:***	***192,276***	***1.35***
169,875	***148,237***	***207,618***	***1.60***	***Total Center 115:***	***192,276***	***1.35***

MADRAS HIGH SCHOOL

Grades: 9-12

390 SE 10th Street

Madras, OR 97741

Principal: Tony Summers

Enrollment History and Projections

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
655	686	736	659	709	700

Special Education Data

	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment History	128	134	120	107	133

School Spending

GENERAL FUND				
	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	5,583,606	5,525,415	6,342,449	6,758,836
Purchased services	478,090	587,242	622,900	694,880
Supplies and material	168,797	242,171	320,345	234,757
Capital outlay	-	-	-	-
Other objects	5,614	18,903	15,665	19,100
Total Requirements	**6,236,107**	**6,373,731**	**7,301,359**	**7,707,573**

School Staffing

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Administration	2.00	3.00	1.00	3.00
Confidential/Supervisory	1.00	1.00	-	1.00
Certified	30.00	29.00	31.00	30.50
Classified	8.28	6.88	6.56	6.81
Certified - SPED	5.00	5.00	4.97	5.00
Classified - SPED	11.44	7.94	8.94	8.81
Classified - Custodial	5.53	5.63	1.00	5.63
Certified - Extra Days	0.55	0.55	-	0.49
Advisors	1.36	1.36	1.52	1.52
Athletic/Activities Directors	0.96	0.96	0.08	
Athletic Coaches	2.60	2.60	2.72	3.06
	68.72	**63.91**	**57.79**	**65.82**

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

608 - Madras High School

Total: $7,707,573

2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	2022/23 Adopted FTE	Major Function - Function - Object	2023/24 Proposed $	2023/24 Proposed FTE
				1000 - Instruction		
				1131 - High School Programs		
1,652,870	1,790,498	1,951,712	30.25	100 - Salaries	2,069,699	29.37
943,908	896,667	1,060,431		200 - Associated Payroll Costs	1,081,888	
65,439	79,570	82,250		300 - Purchased Services	77,750	
34,025	52,488	153,926		400 - Supplies and Materials	56,400	
100	6,012	6,065		600 - Other Objects	7,050	
2,696,341	***2,825,235***	***3,254,384***	***30.25***	***Total Function 1131:***	***3,292,787***	***29.37***
				1132 - High School Extracurricular		
368,449	320,777	364,497	4.32	100 - Salaries	403,025	4.95
168,481	96,674	93,819		200 - Associated Payroll Costs	98,667	
43,320	95,820	70,900		300 - Purchased Services	66,500	
43,372	56,099	33,352		400 - Supplies and Materials	40,000	
6,782	11,959	6,250		600 - Other Objects	8,950	
630,403	***581,330***	***568,818***	***4.32***	***Total Function 1132:***	***617,142***	***4.95***
				1220 - Life Skills Programs		
159,776	213,317	240,138	6.06	100 - Salaries	230,074	5.94
124,856	112,165	143,356		200 - Associated Payroll Costs	141,686	
456	911	7,300		400 - Supplies and Materials	7,300	
285,089	***326,394***	***390,794***	***6.06***	***Total Function 1220:***	***379,060***	***5.94***
				1223 - Community Transition Center		
99,828	9,496	508		100 - Salaries	508	
56,200	3,569	212		200 - Associated Payroll Costs	212	
1,671	2,768	2,000		300 - Purchased Services	2,000	
-	187	7,300		400 - Supplies and Materials	7,300	
157,699	***16,019***	***10,020***		***Total Function 1223:***	***10,020***	
				1229 - Behavioral Program		
76,065	77,198	90,555	1.88	100 - Salaries	88,605	1.88
44,924	51,883	63,112		200 - Associated Payroll Costs	40,100	
120,989	***129,081***	***153,667***	***1.88***	***Total Function 1229:***	***128,705***	***1.88***
				1250 - Special Education Program		
188,509	254,689	298,888	5.97	100 - Salaries	314,764	6.00
129,568	165,419	183,480		200 - Associated Payroll Costs	167,904	
-	110	3,400		400 - Supplies and Materials	3,400	
318,077	***420,219***	***485,768***	***5.97***	***Total Function 1250:***	***486,068***	***6.00***
				1283 - Alternative Education Program		
33,592	24,105	62,000		300 - Purchased Services	78,030	
-	-	-		400 - Supplies and Materials	11,000	
33,592	***24,105***	***62,000***		***Total Function 1283:***	***89,030***	
				1291 - ESL Instructional Program		
78,290	83,959	101,831	2.31	100 - Salaries	172,320	2.88
62,816	61,780	65,288		200 - Associated Payroll Costs	110,195	
-	65	600		400 - Supplies and Materials	1,800	
141,106	***145,804***	***167,719***	***2.31***	***Total Function 1291:***	***284,315***	***2.88***
4,383,296	***4,468,186***	***5,093,170***	***50.79***	***Total Function 1000:***	***5,287,127***	***51.01***
				2000 - Support Services		
				2112 - Attendance Services		
37,413	41,041	44,441	1.00	100 - Salaries	106,132	2.00
30,844	29,760	31,081		200 - Associated Payroll Costs	49,195	
68,257	***70,801***	***75,522***	***1.00***	***Total Function 2112:***	***155,327***	***2.00***
				2114 - Student Accounting Services		
35,258	36,145	39,801	1.00	100 - Salaries	168	
13,237	10,237	11,404		200 - Associated Payroll Costs	70	
48,495	***46,381***	***51,205***	***1.00***	***Total Function 2114:***	***238***	
				2115 - Student Safety Services		
43,775	44,539	45,000		300 - Purchased Services	46,500	
				2122 - Counseling Services		
196,438	194,613	193,856	3.00	100 - Salaries	191,286	3.13
107,688	95,207	91,755		200 - Associated Payroll Costs	115,286	
-	531	1,000		300 - Purchased Services	1,200	
586	3,946	5,250		400 - Supplies and Materials	5,250	
304,712	***294,297***	***291,861***	***3.00***	***Total Function 2122:***	***313,022***	***3.13***
				2130 - Health & Nursing Services		
1,654	1,315	3,100		400 - Supplies and Materials	3,100	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2211 - Improvement of Instruction Services		
-	-	-		100 - Salaries	35,213	0.50
385	-	-		200 - Associated Payroll Costs	10,483	
385	***-***	***-***		***Total Function 2211:***	***45,696***	***0.50***
				2220 - Educational Media Services		
33,429	25,703	49,582	1.75	100 - Salaries	38,242	1.00
27,131	23,971	51,350		200 - Associated Payroll Costs	30,929	
4,258	11,298	10,475		400 - Supplies and Materials	9,475	
35	132	100		600 - Other Objects	100	
64,853	***61,105***	***111,507***	***1.75***	***Total Function 2220:***	***78,746***	***1.00***
				2240 - Instructional Staff Develop		
1,420	-	-		100 - Salaries	-	
424	-	-		200 - Associated Payroll Costs	-	
3,835	(43)	5,000		300 - Purchased Services	5,000	
5,680	***(43)***	***5,000***		***Total Function 2240:***	***5,000***	
				2410 - Office of the Principal Services		
336,184	376,599	451,810	5.00	100 - Salaries	522,770	6.00
192,703	147,731	270,450		200 - Associated Payroll Costs	241,145	
62,697	27,814	27,500		300 - Purchased Services	27,000	
28,263	26,172	31,542		400 - Supplies and Materials	33,332	
(1,590)	799	3,000		600 - Other Objects	3,000	
618,257	***579,115***	***784,302***	***5.00***	***Total Function 2410:***	***827,247***	***6.00***
				2542 - Buildings Services		
250,155	270,534	278,476	5.63	100 - Salaries	309,598	5.63
166,352	135,788	170,616		200 - Associated Payroll Costs	188,672	
160,382	178,643	202,300		300 - Purchased Services	226,000	
27,260	34,350	31,600		400 - Supplies and Materials	23,000	
287	-	250		600 - Other Objects	-	
604,435	***619,315***	***683,242***	***5.63***	***Total Function 2542:***	***747,270***	***5.63***
				2543 - Grounds Services		
3,866	26,169	31,200		300 - Purchased Services	71,700	
6,425	20,643	8,000		400 - Supplies and Materials	15,000	
10,292	***46,811***	***39,200***		***Total Function 2543:***	***86,700***	
				2544 - Maintenance Services		
12,351	24,321	11,500		300 - Purchased Services	10,000	
22,497	34,589	24,500		400 - Supplies and Materials	18,400	
34,848	***58,911***	***36,000***		***Total Function 2544:***	***28,400***	
				2546 - Security Services		
917	1,083	1,200		300 - Purchased Services	1,200	
				2552 - Vehicle Operation Services		
46,244	81,919	81,050		300 - Purchased Services	82,000	
1,852,803	***1,905,550***	***2,208,189***	***17.38***	***Total Function 2000:***	***2,420,446***	***18.25***
6,236,099	***6,373,736***	***7,301,359***	***68.16***	***Total Center 608:***	***7,707,573***	***69.26***

CENTRAL LOCATIONS - EXCLUDES SCHOOLS

445 SE Buff Street

Madras, OR 97741

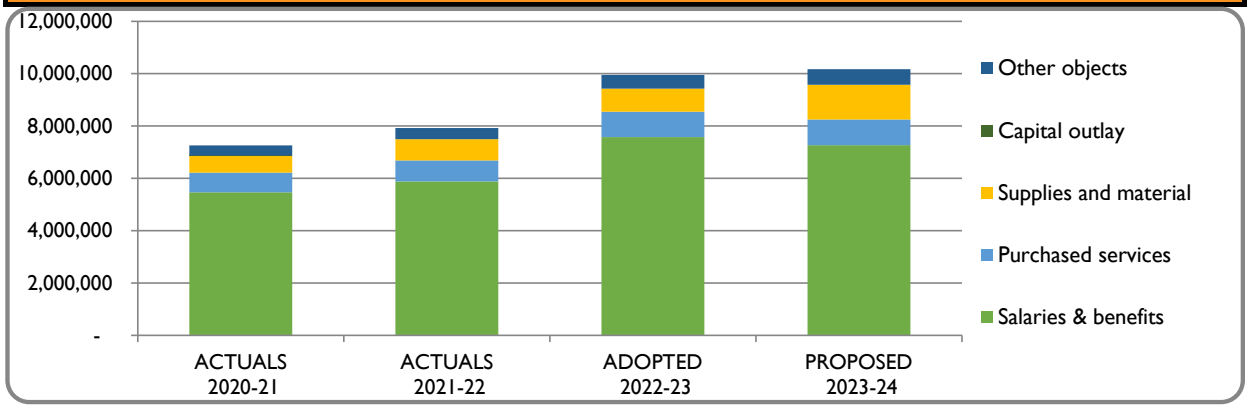
Superintendent: Jay Mathisen

Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

Central Spending

GENERAL FUND



Object	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Salaries & benefits	5,464,348	5,887,148	7,577,127	7,274,672
Purchased services	756,048	801,401	974,335	979,175
Supplies and material	650,659	805,550	874,185	1,327,525
Capital outlay	600	-	-	-
Other objects	388,836	424,556	531,405	594,380
Total Requirements	**7,260,491**	**7,918,655**	**9,957,052**	**10,175,752**

Staffing Information

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
Districtwide Substitutes	3.00	2.00	3.00	3.00
Talented and Gifted	0.50	0.50	0.50	0.50
English Language Learner	-	2.00	4.00	1.00
Nursing	1.88	-	1.00	-
Special Programs	1.00	1.75	1.75	2.50
Teaching & Learning	1.00	2.35	2.95	2.70
Office of the Superintendent	2.00	1.00	2.00	2.00
Transportation	26.85	31.76	33.85	31.33
Business Office	6.05	6.70	7.55	6.67
Maintenance	8.03	8.50	12.30	8.50
Human Resources	4.50	3.25	4.25	4.00
Technology	1.00	1.00	1.00	2.00
	55.81	**60.80**	**74.15**	**64.20**

Central Locations - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	2022/23 Adopted FTE	Major Function - Function - Object	2023/24 Proposed $	2023/24 Proposed FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
5,799	2,452	45,872	1.00	100 - Salaries	58,199	1.00
5,913	410	31,846		200 - Associated Payroll Costs	37,067	
-	-	(232,298)		400 - Supplies and Materials	168,100	
11,712	***2,863***	***(154,580)***	***1.00***	***Total Function 1111:***	***263,366***	***1.00***
				1121 - Middle/Junior High Programs		
25,700	29,773	86,825	1.00	100 - Salaries	86,601	1.00
21,962	19,227	43,261		200 - Associated Payroll Costs	45,431	
-	-	63,200		400 - Supplies and Materials	63,200	
47,662	***49,000***	***193,286***	***1.00***	***Total Function 1121:***	***195,232***	***1.00***
				1131 - High School Programs		
46,209	18,512	46,329	1.00	100 - Salaries	47,479	1.00
14,473	12,056	31,869		200 - Associated Payroll Costs	33,783	
-	-	89,700		400 - Supplies and Materials	89,700	
60,683	***30,568***	***167,898***	***1.00***	***Total Function 1131:***	***170,962***	***1.00***
				1210 - Programs For the Talented and Gifted		
39,900	32,725	34,939	0.50	100 - Salaries	37,914	0.50
21,766	18,386	19,128		200 - Associated Payroll Costs	21,007	
-	-	300		300 - Purchased Services	300	
1,911	1,728	5,400		400 - Supplies and Materials	10,650	
63,576	***52,839***	***59,767***	***0.50***	***Total Function 1210:***	***69,871***	***0.50***
				1220 - Life Skills Programs		
-	4,752	-		400 - Supplies and Materials	-	
				1223 - Community Transition Center		
-	-	-		100 - Salaries	93,994	1.00
-	-	-		200 - Associated Payroll Costs	47,631	
-	1,501	-		400 - Supplies and Materials	-	
43,704	45,524	46,030		600 - Other Objects	46,030	
43,704	***47,024***	***46,030***		***Total Function 1223:***	***187,655***	***1.00***
				1227 - Extended School Year Programs		
23,112	38,366	30,000		100 - Salaries	-	
6,012	12,773	8,439		200 - Associated Payroll Costs	-	
126	224	500		400 - Supplies and Materials	500	
29,250	***51,364***	***38,939***		***Total Function 1227:***	***500***	
				1229 - Behavioral Program		
-	-	1,155		300 - Purchased Services	1,155	
				1250 - Special Education Program		
-	1,500	2,000		300 - Purchased Services	2,000	
186	686	8,000		400 - Supplies and Materials	8,000	
186	***2,186***	***10,000***		***Total Function 1250:***	***10,000***	
				1272 - Title I-A/D Programs		
-	23	-		100 - Salaries	-	
				1291 - ESL Instructional Program		
-	82,593	212,928	4.00	100 - Salaries	93,994	1.00
-	43,515	135,181		200 - Associated Payroll Costs	47,631	
-	34	50,000		300 - Purchased Services	10,000	
-	322	49,000		400 - Supplies and Materials	15,000	
-	***126,463***	***447,109***	***4.00***	***Total Function 1291:***	***166,625***	***1.00***
256,772	***367,081***	***809,604***	***7.50***	***Total Function 1000:***	***1,065,366***	***5.50***
				2000 - Support Services		
				2113 - Social Work Services		
-	-	-		300 - Purchased Services	2,000	
-	-	-		400 - Supplies and Materials	1,000	
-	***-***	***-***		***Total Function 2113:***	***3,000***	
				2114 - Student Accounting Services		
23,265	22,628	24,794	0.34	100 - Salaries	26,080	0.34
15,273	9,390	16,885		200 - Associated Payroll Costs	11,948	
-	2,308	1,000		400 - Supplies and Materials	1,000	
38,538	***34,326***	***42,679***	***0.34***	***Total Function 2114:***	***39,028***	***0.34***
				2115 - Student Safety Services		
21,395	32,196	40,000		300 - Purchased Services	40,000	

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2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	FTE	Major Function - Function - Object	2023/24 Proposed $	FTE
				2130 - Health & Nursing Services		
115,514	9,914	77,127	1.00	100 - Salaries	-	
56,223	2,542	48,095		200 - Associated Payroll Costs	-	
1,054	2,163	2,500		300 - Purchased Services	2,500	
14,371	8,366	7,100		400 - Supplies and Materials	7,100	
140	400	450		600 - Other Objects	450	
187,301	***23,385***	***135,272***	***1.00***	***Total Function 2130:***	***10,050***	
				2160 - Other Student Treatment Services		
83,835	156,838	88,000		300 - Purchased Services	88,000	
				2190 - Service Direction, Student Support Services		
135,883	168,720	190,196	1.75	100 - Salaries	199,492	1.50
71,094	73,257	93,852		200 - Associated Payroll Costs	95,508	
46,707	4,190	7,200		300 - Purchased Services	7,200	
1,241	2,228	7,375		400 - Supplies and Materials	7,375	
-	595	1,200		600 - Other Objects	1,200	
254,924	***248,990***	***299,823***	***1.75***	***Total Function 2190:***	***310,775***	***1.50***
				2211 - Improvement of Instruction Services		
213,236	158,248	298,639	2.95	100 - Salaries	341,104	2.70
128,195	59,618	171,814		200 - Associated Payroll Costs	156,825	
250	78	1,700		300 - Purchased Services	42,350	
13,739	1,708	7,550		400 - Supplies and Materials	23,100	
1,215	1,543	1,500		600 - Other Objects	1,500	
356,635	***221,195***	***481,203***	***2.95***	***Total Function 2211:***	***564,879***	***2.70***
				2220 - Educational Media Services		
-	-	1,155		300 - Purchased Services	1,155	
-	498	-		400 - Supplies and Materials	1,500	
-	132	-		600 - Other Objects	200	
-	***630***	***1,155***		***Total Function 2220:***	***2,855***	
				2230 - Assessment & Testing		
24,049	31,574	60,000		100 - Salaries	-	
3,528	3,666	16,878		200 - Associated Payroll Costs	-	
2,889	5,136	8,770		400 - Supplies and Materials	11,700	
30,466	***40,376***	***85,648***		***Total Function 2230:***	***11,700***	
				2240 - Instructional Staff Develop		
44,714	43,166	45,000		200 - Associated Payroll Costs	45,000	
-	-	13,988		300 - Purchased Services	13,008	
9,057	17,530	19,000		400 - Supplies and Materials	19,000	
53,771	***60,696***	***77,988***		***Total Function 2240:***	***77,008***	
				2244 - Adminstration Staff Development		
-	8,960	25,000		200 - Associated Payroll Costs	25,000	
				2310 - Board of Education Services		
148,237	123,476	156,750		300 - Purchased Services	155,750	
6,190	3,404	4,000		400 - Supplies and Materials	4,000	
8,161	8,161	9,000		600 - Other Objects	9,000	
162,588	***135,040***	***169,750***		***Total Function 2310:***	***168,750***	
				2321 - Office of the Superintendent Services		
325,625	268,224	282,812	2.00	100 - Salaries	292,318	2.00
171,344	143,944	131,218		200 - Associated Payroll Costs	129,911	
2,359	55,016	60,000		300 - Purchased Services	30,000	
4,705	10,788	10,200		400 - Supplies and Materials	10,200	
1,065	1,215	2,500		600 - Other Objects	2,500	
505,099	***479,188***	***486,730***	***2.00***	***Total Function 2321:***	***464,929***	***2.00***
				2329 - Other Executive Adminstration Services		
15,543	24,751	21,000		300 - Purchased Services	21,000	
8,795	7,297	8,000		400 - Supplies and Materials	8,000	
24,339	***32,048***	***29,000***		***Total Function 2329:***	***29,000***	
				2410 - Office of the Principal Services		
469	-	47,000		300 - Purchased Services	47,000	
-	595	-		600 - Other Objects	-	
469	***595***	***47,000***		***Total Function 2410:***	***47,000***	
				2520 - Fiscal Services		
380,101	422,464	462,368	5.50	100 - Salaries	465,498	5.33
186,172	207,882	248,582		200 - Associated Payroll Costs	234,243	
91,206	90,514	93,425		300 - Purchased Services	89,945	
40,387	47,337	41,000		400 - Supplies and Materials	53,000	
2,910	8,079	4,000		600 - Other Objects	4,000	
700,776	***776,275***	***849,375***	***5.50***	***Total Function 2520:***	***846,686***	***5.33***
				2528 - Risk Management Services		
2,394	-	-		300 - Purchased Services	-	
98,672	112,285	114,575		600 - Other Objects	124,000	
101,066	***112,285***	***114,575***		***Total Function 2528:***	***124,000***	

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2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	FTE	Major Function - Function - Object	2023/24 Proposed $	FTE
				2542 - Buildings Services		
43,535	57,119	138,819	2.75	100 - Salaries	99,613	1.73
29,330	34,332	93,487		200 - Associated Payroll Costs	54,221	
102,870	67,926	83,650		300 - Purchased Services	82,800	
108,768	45,286	29,500		400 - Supplies and Materials	18,950	
600	-	-		500 - Capital Outlay	-	
178,602	209,458	260,000		600 - Other Objects	310,000	
463,705	***414,121***	***605,456***	***2.75***	***Total Function 2542:***	***565,584***	***1.73***
				2543 - Grounds Services		
29,003	1,851	109,995	2.00	100 - Salaries	122,353	2.00
9,522	406	70,679		200 - Associated Payroll Costs	67,080	
7,431	15,822	16,150		300 - Purchased Services	43,600	
12,981	25,672	17,500		400 - Supplies and Materials	25,500	
-	-	150		600 - Other Objects	-	
58,937	***43,751***	***214,474***	***2.00***	***Total Function 2543:***	***258,533***	***2.00***
				2544 - Maintenance Services		
373,857	465,223	491,671	7.55	100 - Salaries	505,822	6.58
230,271	232,922	266,619		200 - Associated Payroll Costs	276,439	
19,844	62,589	21,250		300 - Purchased Services	21,500	
72,996	81,597	83,480		400 - Supplies and Materials	130,200	
7,907	11,261	13,500		600 - Other Objects	1,000	
704,875	***853,592***	***876,520***	***7.55***	***Total Function 2544:***	***934,961***	***6.58***
				2546 - Security Services		
924	1,011	1,100		300 - Purchased Services	1,000	
				2552 - Vehicle Operation Services		
1,065,867	1,358,634	1,507,185	33.85	100 - Salaries	1,530,700	31.66
754,958	818,223	936,890		200 - Associated Payroll Costs	912,757	
2,288	(22,347)	(43,400)		300 - Purchased Services	(45,000)	
194,780	350,896	430,208		400 - Supplies and Materials	410,000	
42,083	57,725	65,000		600 - Other Objects	81,000	
2,059,976	***2,563,130***	***2,895,883***	***33.85***	***Total Function 2552:***	***2,889,457***	***31.66***
				2572 - Purchasing Services		
18,490	16,532	20,524	0.33	100 - Salaries	22,987	0.50
12,447	6,023	11,974		200 - Associated Payroll Costs	16,618	
2,662	(510)	2,500		400 - Supplies and Materials	2,500	
-	(45,006)	-		600 - Other Objects	-	
33,599	***(22,961)***	***34,998***	***0.33***	***Total Function 2572:***	***42,105***	***0.50***
				2573 - Warehousing & Distributing Services		
14,076	15,598	15,213	0.38	100 - Salaries	16,266	0.38
11,748	11,256	11,684		200 - Associated Payroll Costs	12,586	
25,824	***26,854***	***26,897***	***0.38***	***Total Function 2573:***	***28,852***	***0.38***
				2574 - Printing/Copying Services		
21,492	-	-		300 - Purchased Services	-	
-	246	-		400 - Supplies and Materials	-	
21,492	***246***	***-***		***Total Function 2574:***	***-***	
				2626 - Grant Writing Services		
43,391	15,990	12,000		300 - Purchased Services	15,000	
				2633 - Public Information Services		
-	-	104,398	1.00	100 - Salaries	-	
-	-	55,767		200 - Associated Payroll Costs	-	
32,306	44,007	33,700		300 - Purchased Services	33,700	
110	1,388	1,000		400 - Supplies and Materials	1,000	
85	455	-		600 - Other Objects	-	
32,501	***45,851***	***194,865***	***1.00***	***Total Function 2633:***	***34,700***	
				2640 - Staff Services		
331,505	360,773	374,795	4.25	100 - Salaries	457,017	5.00
200,707	159,516	194,418		200 - Associated Payroll Costs	257,254	
9,589	15,683	23,100		300 - Purchased Services	23,100	
56,161	60,908	66,500		400 - Supplies and Materials	66,500	
1,345	2,618	2,500		600 - Other Objects	2,500	
599,307	***599,497***	***661,313***	***4.25***	***Total Function 2640:***	***806,371***	***5.00***
				2642 - Recruitment and Placement Services		
6,956	5,529	8,000		300 - Purchased Services	8,000	
545	1,207	2,000		400 - Supplies and Materials	2,000	
2,646	9,515	11,000		600 - Other Objects	11,000	
10,147	***16,250***	***21,000***		***Total Function 2642:***	***21,000***	
				2645 - Health Services - Staff		
1,648	140	2,000		300 - Purchased Services	2,000	
-	599	1,000		400 - Supplies and Materials	1,000	
1,648	***739***	***3,000***		***Total Function 2645:***	***3,000***	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2660 - Technology Services		
120,461	119,509	128,180	1.00	100 - Salaries	158,477	2.00
75,272	61,867	66,443		200 - Associated Payroll Costs	83,738	
1,020	1,341	13,010		300 - Purchased Services	20,050	
98,052	122,443	143,000		400 - Supplies and Materials	167,750	
300	-	-		600 - Other Objects	-	
295,106	***305,160***	***350,633***	***1.00***	***Total Function 2660:***	***430,015***	***2.00***
				2669 - Telecommunication Services		
61,923	68,796	58,602		300 - Purchased Services	61,062	
				2680 - Interpretation and Translation		
910	303	4,000		300 - Purchased Services	4,000	
				2690 - Other Support Services		
-	111,562	-		100 - Salaries	5,000	
-	59,154	-		200 - Associated Payroll Costs	2,086	
-	-	125,000		300 - Purchased Services	125,000	
-	***170,716***	***125,000***		***Total Function 2690:***	***132,086***	
				2700 - Supplmental Retirement Program		
35,485	45,664	45,664		100 - Salaries	-	
2,750	5,974	12,845		200 - Associated Payroll Costs	-	
38,235	***51,638***	***58,509***		***Total Function 2700:***	***-***	
6,973,703	***7,517,708***	***9,117,448***	***66.65***	***Total Function 2000:***	***9,080,386***	***61.72***
				3000 - Enterprise and Community Services		
				3320 - Community Recreation Services		
30,000	30,000	30,000		300 - Purchased Services	30,000	
30,000	***30,000***	***30,000***		***Total Function 3000:***	***30,000***	
7,260,475	***7,914,788***	***9,957,052***	***74.15***	***Total Function:***	***10,175,752***	***67.22***

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2024

109 - Dual Language

Total: $793,316

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
-	-	-		100 - Salaries	94,141	2.00
-	-	-		200 - Associated Payroll Costs	67,413	
-	-	-		300 - Purchased Services	1,500	
-	-	6,125		400 - Supplies and Materials	7,000	
-	***-***	***6,125***		***Total Function 1111:***	***170,054***	***2.00***
				1220 - Life Skills Programs		
-	-	-		100 - Salaries	80,027	2.31
-	-	-		200 - Associated Payroll Costs	47,337	
-	***-***	***-***		***Total Function 1220:***	***127,364***	***2.31***
				1291 - ESL Instructional Program		
-	-	185,613	4.00	100 - Salaries	249,464	5.00
-	-	127,496		200 - Associated Payroll Costs	153,013	
-	***-***	***313,109***	***4.00***	***Total Function 1291:***	***402,477***	***5.00***
-	***-***	***319,234***	***4.00***	***Total Function 1000:***	***699,895***	***9.31***
				2000 - Support Services		
				2410 - Office of the Principal Services		
-	-	40,941	1.00	100 - Salaries	63,650	0.50
-	-	30,301		200 - Associated Payroll Costs	29,271	
-	***-***	***71,242***	***1.00***	***Total Function 2410:***	***92,921***	***0.50***
				2552 - Vehicle Operation Services		
-	-	-		300 - Purchased Services	500	
				2690 - Other Support Services		
-	-	59,691	0.50	100 - Salaries	-	
-	-	31,847		200 - Associated Payroll Costs	-	
-	***-***	***91,538***	***0.50***	***Total Function 2690:***	***-***	
-	***-***	***162,780***	***1.50***	***Total Function 2000:***	***93,421***	***0.50***
-	***-***	***482,014***	***5.50***	***Total Center 109:***	***793,316***	***9.81***

Fund 101 – Bus Replacement Fund

This sub fund is designated for the replacement of buses and major bus repairs and retrofits. Revenues are derived from the State School Support as a result of depreciation of buses and transfers from the General Fund. In order to meet the HB2795 mandate of retrofitting buses with clean emissions by 2027 the District will need to ensure that the Bus Replacement Fund is adequately funded. Routine and ongoing operational cost for District owned buses are separately provided for in the General Fund. The 2022-23 budget reflects a General Fund transfer of $100,000

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

101 - Bus Replacement Fund

Total: $2,231,533

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	43,689	-		1000 - Revenue from Local Sources	-	
239,152	523,451	277,000		3000 - Revenue From State Sources	250,000	
1,987,464	1,940,728	2,130,000		5000 - Other Sources	1,981,533	
2,226,616	***2,507,867***	***2,407,000***		***Total Function 000:***	***2,231,533***	
2,226,616	***2,507,867***	***2,407,000***		***Total Function 8000:***	***2,231,533***	
2,226,616	***2,507,867***	***2,407,000***		***Total Resources:***	***2,231,533***	
				Requirements		
				2000 - Support Services		
				2552 - Vehicle Operation Services		
385,888	355,179	369,000		500 - Capital Outlay	645,000	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	2,038,000		800 - Other Uses of Funds	1,586,533	
385,888	***355,179***	***2,407,000***		***Total Requirements:***	***2,231,533***	
		-		***Total Fund 101:***	***-***	

Jefferson County School District
Bus Replacement Plan (Fund 101)
June 30, 2024

Fleet #	Description	Capacity	Year	Meets HB2795 Mandate?	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Route Bus									
12	E232933 2006 BLUEBIRD BUS #12	42	2006	NO	165,000				
18	E230793 2005 BLUEBIRD BUS #18	84	2005	NO	165,000				
28	E228534 2005 BLUEBIRD BUS #28	84	2005	NO					
50	E227142 2004 BLUEBIRD BUS #50	78	2004	NO					
55	E256709 2013 BLUEBIRD ALL AMERICAN BUS #55	84	2013	YES		169,950			
56	E256710 2013 BLUEBIRD ALL AMERICAN BUS #56	84	2013	YES		169,950			
57	E256738 2013 BLUEBIRD D3RE4006 BUS #57	84	2013	YES		169,950			
58	E260202 2014 BLUEBIRD T3RE4006 BUS #58	84	2014	YES			175,049		
59	E260222 2015 BLUEBIRD T3RE4006 BUS #59	84	2015	YES			175,049		
60	E260240 2016 BLUEBIRD #60	77	2016	YES			175,049		
61	E260248 2016 BLUEBIRD BUS #61	77	2016	YES				180,300	
62	E266416 2017 BLUEBIRD BUS #62	84	2017	YES				180,300	
63	E266417 2017 BLUEBIRD BUS #63	84	2017	YES				180,300	
64	E266418 2017 BLUEBIRD BUS #64	84	2017	YES					185,709
65	E266445 2018 BLUEBIRD BUS #65	72	2018	YES					185,709
66	E266446 2018 BLUEBIRD BUS #66	84	2018	YES					185,709
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					
	EXXXXX 2021 FORD MICRO BIRD GS200 BUS		2021	YES					
	EXXXXX 2021 FORD MICRO BIRD GS200 BUS		2021	YES					
Trip Bus									
53	E252374 2012 BLUEBIRD BUS #53	78	2012	YES	165,000				
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	75,000				

Fleet #	Description	Capacity	Year	Meets HB2795 Mandate?	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
67	E266444 2017 FORD EXPEDITION EL	8	2017	YES					62,500
70	E279859 2019 FORD EXPEDITION EL	8	2019	YES					
73	E274898 2019 FORD EXPEDITION EL (Accident Loss)	8	2019	YES	75,000				
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					
					645,000	**509,850**	**525,147**	**540,900**	**619,627**

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, we were allowed to spend these funds through December of 2022. The 2023-24 budget reflects a transfer of $6,500.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

102 - Employee Wellness Program

Total: $22,606

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	15,000	-		1000 - Revenue from Local Sources	-	
23,113	23,088	38,000		5000 - Other Sources	22,606	
23,113	***38,088***	***38,000***		***Total Function 000:***	***22,606***	
23,113	***38,088***	***38,000***		***Total Function 8000:***	***22,606***	
23,113	***38,088***	***38,000***		***Total Resources:***	***22,606***	
				Requirements		
				2000 - Support Services		
				2645 - Health Services - Staff		
1,500	1,500	1,500	0.08	100 - Salaries	1,500	0.08
611	463	446		200 - Associated Payroll Costs	413	
1,244	1,275	11,000		300 - Purchased Services	-	
3,170	6,244	5,000		400 - Supplies and Materials	8,000	
6,525	***9,481***	***17,946***	***0.08***	***Total Function 2645:***	***9,913***	***0.08***
6,525	***9,481***	***17,946***	***0.08***	***Total Function 2000:***	***9,913***	***0.08***
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	20,054		800 - Other Uses of Funds	12,693	
6,525	***9,481***	***38,000***	***0.08***	***Total Requirements:***	***22,606***	***0.08***
		-	***0.08***	***Total Fund 102:***	***-***	***0.08***

Fund 104 – WS Housing Fund

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

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

104 - WS Housing Fund

Total: $178,900

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
36,945	46,291	55,740		1000 - Revenue from Local Sources	55,740	
73,271	37,251	78,575		5000 - Other Sources	123,160	
110,216	***83,541***	***134,315***		***Total Function 000:***	***178,900***	
110,216	***83,541***	***134,315***		***Total Function 8000:***	***178,900***	
110,216	***83,541***	***134,315***		***Total Resources:***	***178,900***	
				Requirements		
				2000 - Support Services		
				2542 - Buildings Services		
4,346	580	4,500		300 - Purchased Services	4,500	
				2544 - Maintenance Services		
3,278	6,378	30,500		300 - Purchased Services	30,500	
3,149	163	20,000		400 - Supplies and Materials	20,000	
62,193	-	10,000		500 - Capital Outlay	10,000	
68,620	***6,540***	***60,500***		***Total Function 2544:***	***60,500***	
72,966	***7,121***	***65,000***		***Total Function 2000:***	***65,000***	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	69,315		800 - Other Uses of Funds	113,900	
72,966	***7,121***	***134,315***		***Total Requirements:***	***178,900***	
		-		***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 2023-24 budget reflects a transfer of $206,447.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

105 - Performing Arts Center

Total: $226,380

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
841	7,471	10,000		1000 - Revenue from Local Sources	7,500	
176,753	179,967	188,400		5000 - Other Sources	218,880	
177,595	***187,438***	***198,400***		***Total Function 000:***	***226,380***	
177,595	***187,438***	***198,400***		***Total Function 8000:***	***226,380***	
177,595	***187,438***	***198,400***		***Total Resources:***	***226,380***	
				Requirements		
				2000 - Support Services		
				2542 - Buildings Services		
13,376	19,234	10,860	0.25	100 - Salaries	27,847	0.50
9,571	12,532	7,845		200 - Associated Payroll Costs	18,607	
50,308	39,834	61,500		300 - Purchased Services	61,500	
1,715	1,107	2,000		400 - Supplies and Materials	2,000	
287	-	300		600 - Other Objects	300	
75,257	***72,708***	***82,505***	***0.25***	***Total Function 2542:***	***110,254***	***0.50***
				2543 - Grounds Services		
205	-	500		400 - Supplies and Materials	500	
				2544 - Maintenance Services		
8,793	3,382	7,500		300 - Purchased Services	7,500	
1,173	-	1,700		400 - Supplies and Materials	1,700	
9,966	***3,382***	***9,200***		***Total Function 2544:***	***9,200***	
				2546 - Security Services		
1,295	1,324	1,500		300 - Purchased Services	1,500	
86,723	***77,414***	***93,705***	***0.25***	***Total Function 2000:***	***121,454***	***0.50***
				3000 - Enterprise and Community Services		
				3390 - Other Community Services		
47,069	49,717	54,654	1.00	100 - Salaries	57,466	1.00
40,918	36,906	43,474		200 - Associated Payroll Costs	40,910	
2,036	3,606	3,050		300 - Purchased Services	3,050	
848	343	3,517		400 - Supplies and Materials	3,500	
90,871	***90,571***	***104,695***	***1.00***	***Total Function 3390:***	***104,926***	***1.00***
90,871	***90,571***	***104,695***	***1.00***	***Total Function 3000:***	***104,926***	***1.00***
177,595	***167,985***	***198,400***	***1.25***	***Total Requirements:***	***226,380***	***1.50***
		-	***1.25***	***Total Fund 105:***	***-***	***1.50***

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 2023-24 budget reflects a transfer of $15,000.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

106 - Classroom Furniture Replacement Fund

Total: $72,043

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
128,882	119,266	88,000		5000 - Other Sources	72,043	
128,882	***119,266***	***88,000***		***Total Resources:***	***72,043***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
-	23,476	32,500		400 - Supplies and Materials	25,000	
				1121 - Middle/Junior High Programs		
-	11,853	16,250		400 - Supplies and Materials	10,000	
				1131 - High School Programs		
9,616	11,895	16,250		400 - Supplies and Materials	10,000	
9,616	***47,224***	***65,000***		***Total Function 1000:***	***45,000***	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	23,000		800 - Other Uses of Funds	27,043	
9,616	***47,224***	***88,000***		***Total Requirements:***	***72,043***	
		-		***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 2023-24 budget reflects a transfer of $100,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

107 - Technology Replacement Fund

Total: $1,316,421

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
56,477	50,180	90,000		1000 - Revenue from Local Sources	90,000	
-	-	-		4000 - Revenue From Federal Sources	110,000	
1,144,532	1,285,272	1,221,000		5000 - Other Sources	1,116,421	
1,201,009	***1,335,451***	***1,311,000***		***Total Function 000:***	***1,316,421***	
1,201,009	***1,335,451***	***1,311,000***		***Total Function 8000:***	***1,316,421***	
1,201,009	***1,335,451***	***1,311,000***		***Total Resources:***	***1,316,421***	
				Requirements		
				2000 - Support Services		
				2660 - Technology Services		
6,761	7,586	9,000		300 - Purchased Services	9,000	
8,977	232,314	322,000		400 - Supplies and Materials	257,500	
15,737	***239,901***	***331,000***		***Total Function 2660:***	***266,500***	
15,737	***239,901***	***331,000***		***Total Function 2000:***	***266,500***	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	980,000		800 - Other Uses of Funds	1,049,921	
15,737	***239,901***	***1,311,000***		***Total Requirements:***	***1,316,421***	
		-		***Total Fund 107:***	***-***	

Jefferson County School District 509-J

Technology Replacement Plan (Fund 107)

June 30, 2024

Description	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
*Chromebooks - MHS, BHS, JCMS, BE, ME, MA, WSK8	183,000	184,830	186,678	186,678	188,545
*Chromebooks - 5th Year Replacement			315,000	318,150	321,332
Staff Chromebooks	11,000	11,110	11,221	11,221	11,333
Desktops	17,000	17,170	17,342	17,342	17,515
Staff Laptops	16,000	16,160	16,322	16,322	16,485
^^Hot Spots	48,000	48,480	48,965	48,965	49,454
Projectors	24,000	24,240	24,482	24,482	24,727
Rack Mount UPS	3,000				
Night Vision/Bullet Camera	2,100	2,121	2,142	2,142	2,163
Security Camera Dome/Bullet	1,400	1,401	1,402	1,402	1,403
Total	**$305,500**	**$305,512**	**$623,554**	**$626,704**	**$632,957**

*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.

^^FY23-34 Hot spots will be paid from Esser Funds

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 2023-24 budget reflects a transfer of $100,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

108 - Textbook Replacement Fund

Total: $1,570,275

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
1,838,981	1,897,981	1,900,275		5000 - Other Sources	1,570,275	
1,838,981	***1,897,981***	***1,900,275***		***Total Resources:***	***1,570,275***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
3,567	1,898	228,000		400 - Supplies and Materials	217,500	
				1121 - Middle/Junior High Programs		
7,603	9,423	114,000		400 - Supplies and Materials	119,750	
				1131 - High School Programs		
896	43,186	115,000		400 - Supplies and Materials	119,750	
12,066	***54,507***	***457,000***		***Total Function 1000:***	***457,000***	
				2000 - Support Services		
				2213 - Curriculum Development		
915	-	-		100 - Salaries	-	
421	-	-		200 - Associated Payroll Costs	-	
498	18,910	-		400 - Supplies and Materials	-	
1,834	***18,910***	***-***		***Total Function 2213:***	***-***	
				2240 - Instructional Staff Develop		
27,100	24,289	-		400 - Supplies and Materials	-	
28,934	***43,199***	***-***		***Total Function 2000:***	***-***	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	1,443,275		800 - Other Uses of Funds	1,113,275	
41,000	***97,706***	***1,900,275***		***Total Requirements:***	***1,570,275***	
		-		***Total Fund 108:***	***-***	

Jefferson County School District
Textbook Adoption Schedule (Fund 108)
June 30, 2024

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

Instructional Materials Adoption Schedule

Adopted by the State Board of Education – June 2018 (rev. June 2020)

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

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

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 2023-24 budget reflects a transfer of $25,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

109 - Equipment Replacement Fund

Total: $550,606

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
721,640	638,156	564,500		5000 - Other Sources	550,606	
721,640	***638,156***	***564,500***		***Total Resources:***	***550,606***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
-	8,219	-		400 - Supplies and Materials	-	
				1121 - Middle/Junior High Programs		
-	1,861	10,000		400 - Supplies and Materials	10,000	
				1131 - High School Programs		
14,996	-	5,000		400 - Supplies and Materials	5,000	
-	6,704	-		500 - Capital Outlay	10,000	
14,996	***6,704***	***5,000***		***Total Function 1131:***	***15,000***	
14,996	***16,785***	***15,000***		***Total Function 1000:***	***25,000***	
				2000 - Support Services		
				2130 - Health & Nursing Services		
-	-	11,950		400 - Supplies and Materials	12,000	
				2520 - Fiscal Services		
750	-	-		400 - Supplies and Materials	-	
				2542 - Buildings Services		
-	-	-		500 - Capital Outlay	20,000	
				2543 - Grounds Services		
-	-	-		500 - Capital Outlay	100,000	
				2544 - Maintenance Services		
6,364	9,229	-		300 - Purchased Services	-	
-	-	57,000		500 - Capital Outlay	80,000	
6,364	***9,229***	***57,000***		***Total Function 2544:***	***80,000***	
7,114	***9,229***	***68,950***		***Total Function 2000:***	***212,000***	
				3000 - Enterprise and Community Services		
				3100 - Food Services		
27,257	10,996	2,200		400 - Supplies and Materials	1,800	
59,117	59,175	33,850		500 - Capital Outlay	46,000	
86,374	***70,171***	***36,050***		***Total Function 3100:***	***47,800***	
86,374	***70,171***	***36,050***		***Total Function 3000:***	***47,800***	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	444,500		800 - Other Uses of Funds	265,806	
108,484	***96,185***	***564,500***		***Total Requirements:***	***550,606***	
		-		***Total Fund 109:***	***-***	

Jefferson County School District 509-J
Equipment Replacement List (Fund 109)
June 30, 2024

Description	Type	Account Code	Total Costs
PROPOSED FY23-24 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	12,000
			12,000
Food Services			
BHS - Freezer	Replacement	109.3100.0541.607.000.000.00	12,500
BHS - Refrigerator	Replacement	109.3100.0541.607.000.000.00	9,750
BHS - Wall Mounted Heater	Replacement	109.3100.0460.607.000.000.00	1,800
MHS - Deli Meat Slicer	Replacement	109.3100.0541.608.000.000.00	7,000
JCMS - Deli Meat Slicer	Replacement	109.3100.0541.350.000.000.00	7,000
MA - Refrigerator	Replacement	109.3100.0541.113.000.000.00	9,750
			47,800
Maintenance Services			
Maintenance Work Truck	New	109.2544.0541.702.000.000.00	80,000
Mower	Replacement	109.2543.0541.702.000.000.00	100,000
Floor Scrubber - MHS	New	109.2542.0541.608.000.000.00	10,000
Floor Scrubber - JCMS	New	109.2542.0541.350.000.000.00	10,000
			200,000
CTE Program			
Portable Air Filter for Welder (2)	Replacement	109-1131.0541.608.550.000.00	10,000
			10,000
		FY23-24 Total	**284,800**

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 509-J
June 30, 2024

110 - Maint & Repair Projects

Total: $3,495,485

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
18,322	-	-		1000 - Revenue from Local Sources	-	
74,195	80,125	73,500		2000 - Revenue From Intermediate Sources	125,000	
2,496,431	2,808,452	2,155,414		5000 - Other Sources	3,370,485	
2,588,949	***2,888,578***	***2,228,914***		***Total Function 000:***	***3,495,485***	
2,588,949	***2,888,578***	***2,228,914***		***Total Function 8000:***	***3,495,485***	
2,588,949	***2,888,578***	***2,228,914***		***Total Resources:***	***3,495,485***	
				Requirements		
				2000 - Support Services		
				2544 - Maintenance Services		
98,815	53,486	-		300 - Purchased Services	-	
13,261	114	50,000		400 - Supplies and Materials	45,000	
31,125	-	-		500 - Capital Outlay	-	
143,201	***53,600***	***50,000***		***Total Function 2544:***	***45,000***	
143,201	***53,600***	***50,000***		***Total Function 2000:***	***45,000***	
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
587,295	505,401	528,000		500 - Capital Outlay	1,441,000	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	1,650,914		800 - Other Uses of Funds	2,009,485	
730,496	***559,000***	***2,228,914***		***Total Requirements:***	***3,495,485***	
		-		***Total Fund 110:***	***-***	

Jefferson County School District 509-J
Maintenance Projects List (Fund 110)
June 30, 2024

Building	Project Code	Account Code	Project	Proposed Budget
		PROPOSED FY23-24 PROJECTS		
BHS	516	110.4150.0520.607.000.516.00	Replace Floor in BHS Kitchen	20,000
BHS	555	110.4150.0520.607.000.555.00	Carpet Replacement	100,000
BHS	557	110.4150.0520.607.000.557.00	Kitchen Electrical Panel Update	8,000
BHS	662	110.4150.0520.607.000.662.00	HVAC - Library & Classroom	150,000
Districtwide	Roof-23	110.2544.0410.702.000.520.00	Roof Patching	25,000
JCMS	542	110.2544.0460.350.000.542.00	Carpet Removal From Classrooms	10,000
JCMS	558	110.4150.0520.350.000.558.00	Elevator Upgrade	103,000
JCMS	554	110.4150.0530.350.000.554.00	Track Repairs	50,000
MHS	ADA-23	110.2544.0410.608.000.000.00 110.2544.0460.608.000.000.00	ADA Stalls and Doorways	10,000
MHS	543	110.4150.0520.608.000.543.00	Soccer Restroom Remodel	25,000
MHS	552	110.4150.0520.608.000.552.00	Health Clinic Improvement	20,000
MHS	553	110.4150.0520.608.000.553.00	Stage Remodel	75,000
MHS	556	110.4150.0520.608.000.556.00	Fire Panel	20,000
MHS	554	110.4150.0530.608.000.554.00	Track Repairs	50,000
PAC	517	110.4150.0520.609.000.517.00	Window Repairs	20,000
WSK-8	554	110.4150.0530.120.000.554.00	Track Repairs	50,000
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)	15,000
WSK-8	TBD	TBD	WSK8 Bond Project Overages	700,000
			FY23-24 Totals	**1,486,000**

Fund 111 – 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 509-J
June 30, 2024

111 - PERS Reserve Fund

Total: $255,100

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
257,250	255,100	255,100		5000 - Other Sources	255,100	
257,250	***255,100***	***255,100***		***Total Resources:***	***255,100***	
				Requirements		
				2000 - Support Services		
				2520 - Fiscal Services		
2,150	-	-		300 - Purchased Services	-	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	255,100		800 - Other Uses of Funds	255,100	
2,150	***-***	***255,100***		***Total Requirements:***	***255,100***	
		-		***Total Fund 111:***	***-***	

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 2023-24 budget reflects a transfer of $100,000 from the General Fund.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

118 - Stabilization Fund

Total: $3,319,432

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
1,919,432	2,619,432	3,019,432		5000 - Other Sources	3,319,432	
1,919,432	***2,619,432***	***3,019,432***		***Total Resources:***	***3,319,432***	
				Requirements		
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	3,019,432		800 - Other Uses of Funds	3,319,432	
-	***-***	***3,019,432***		***Total Requirements:***	***3,319,432***	
		-		***Total Fund 118:***	***-***	

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 509-J
June 30, 2024

119 - WS School Building Fund

Total: $426,334

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
426,334	426,334	426,334		5000 - Other Sources	426,334	
426,334	***426,334***	***426,334***		***Total Resources:***	***426,334***	
				Requirements		
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	426,334		800 - Other Uses of Funds	426,334	
-	***-***	***426,334***		***Total Requirements:***	***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 PROPOSED BUDGET
FYE JUNE 30, 2024

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
RESOURCES				
Local sources	402,730	570,027	523,227	526,835
Intermediate sources	-	-	-	-
State sources	2,854,076	4,069,660	5,016,384	5,631,630
Federal sources	8,340,014	10,385,259	11,262,651	13,358,069
Total Resources	11,596,820	15,024,946	16,802,262	19,516,534
REQUIREMENTS				
Instruction	4,871,131	6,325,116	6,639,679	5,371,655
Support services	4,945,824	5,501,345	5,906,145	6,062,504
Enterprise and community services	2,322,590	2,910,168	3,113,040	3,512,618
Facilities acquisition and construction	98,786	487,121	1,991,309	5,546,811
Total Requirements	12,238,331	15,223,750	17,650,173	20,493,588
RESOURCES OVER (UNDER) REQUIREMENTS	(641,511)	(198,804)	(847,911)	(977,054)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	633,760	354,116	710,281	791,424
Total Other Financing Sources (Uses)	633,760	354,116	710,281	791,424
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	(7,751)	155,312	(137,630)	(185,630)
FUND BALANCE, JULY 1	423,644	415,885	297,630	345,630
FUND BALANCE, JUNE 30	415,893	571,197	160,000	160,000

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2024

OBJECT	DESCRIPTION	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
1600	FOOD SERVICE	66	6,618	10,500	10,500
1740	FEES	10,795	13,346	-	-
1790	OTHER CURRICULAR ACTIVITIES	50,072	178,186	-	-
1810	CHILD CARE	10,342	15,005	-	-
1910	RENTALS/BLDGS & EQUIP	-	5,149	-	-
1920	DONATIONS/CONTRIBUTIONS	77,355	80,419	322,960	322,960
1921	PRIVATE GRANTS	160,318	232,911	141,534	145,142
1990	LOCAL MISCELLANEOUS REVENUE	91,199	31,560	40,000	40,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	1,166	5,367	6,008	6,008
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	1,417	1,466	2,225	2,225
3102	STATE SCHOOL FUND	17,635	17,635	18,000	18,000
3230	OSU EXTENSION	-	-	4,250	4,250
3299	STATE GRANT/RESTRICTED	2,836,441	4,052,025	4,994,134	5,609,380
4300	FEDERAL GRANT (DIRECT)	3,054,440	2,379,791	692,696	148,149
4500	RESTRICTED-FED THRU STATE	3,924,377	5,597,959	8,365,897	10,905,560
4501	FEDERAL GRANT	-	536,357	575,000	575,000
4502	FEDERAL GRANT	-	1,314,239	1,250,000	1,350,000
4505	FED MEAL REIMBURSEMENT	1,196,274	374,535	212,267	212,269
4530	FED THRU STATE THRU ESD	7,798	9,076	8,400	8,700
4700	FED GR THRU INTERMEDIATE	15,281	-	-	-
4711	CARL PERKINS GRANT	4,039	-	5,281	5,281
4910	COMMODITIES (CAFETERIA)	137,805	173,302	153,110	153,110
5201	INTERFUND TRANSFER FROM GENERAL FUNDS	633,760	354,116	710,281	791,424
5400	BEGINNING FUND BALANCE	423,644	415,885	297,630	345,630
	TOTALS	**12,654,224**	**15,794,947**	**17,810,173**	**20,653,588**

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2024

FUNCTION	DESCRIPTION	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
1111	ELEMENTARY INSTRUCTION	414,232	785,538	1,265,914	943,381
1113	ELEMENTARY EXTRACURRICULAR	-	-	4,657	4,744
1121	MIDDLE SCHOOL INSTRUCTION	119,371	236,651	121,283	2,334
1122	MIDDLE SCHOOL EXTRACURRICULAR	1,212	-	47,224	47,546
1131	HIGH SCHOOL REGULAR INSTRUCTION	721,103	558,955	724,275	670,262
1132	HIGH SCHOOL EXTRACURRICULAR	80,502	261,986	311,687	311,278
1140	PRE-K PROGRAM	215,148	247,877	413,291	395,443
1220	LIFE SKILLS INSTRUCTION PROGRAM	149,939	149,025	187,054	259,122
1221	LEARNING CENTER	1,165	5,366	5,830	8,512
1223	COMMUNITY TRANSITION CENTER	241,395	239,934	241,297	184,298
1229	BEHAVIORAL PROGRAM	90,969	537,726	358,075	367,600
1250	SPECIAL EDUCATION PROGRAM	55,025	11,191	21,193	43,121
1260	TREATMENT AND HABILITATION	38,776	81,026	102,113	31,001
1271	REMEDIAL INSTRUCTION	376,156	248,783	-	-
1272	TITLE I-A/D	1,618,272	1,818,850	950,193	1,217,161
1283	ALTERNATIVE EDUCATION	158,263	599,782	628,965	288,992
1291	ESL INSTRUCTIONAL PROGRAM	7,744	-	14,922	14,922
1292	TEEN PARENT INSTRUCT PROG	-	78,775	84,329	85,463
1296	INDIAN EDUCATION	446,061	240,821	546,179	-
1410	ELEMENTARY SUMMER PROGRAMS	115,678	114,115	293,799	476,475
1420	MIDDLE SCHOOL SUMMER PROGRAMS	3,834	59,858	133,617	15,000
1430	HIGH SCHOOL SUMMER PROGRAMS	13,429	39,100	183,782	5,000
1460	SPECIAL SUMMER PROGRAM	2,857	9,757	-	-
2110	ATTENDANCE & SOCIAL WORK SERVICES	-	-	-	83,403
2112	ATTENDANCE SERVICES	73,911	70,592	-	63,170
2113	SOCIAL WORK SERVICES	-	-	116,181	69,773
2119	OTHER ATTENDANCE & SOCIAL SERVICES	114,637	245,934	262,150	283,564
2122	COUNSELING SERVICES	796,427	921,546	1,182,414	1,271,564
2129	OTHER GUIDANCE SERVICES	17,617	59,305	143,174	109,432
2130	HEALTH & NURSING SERVICES	5,045	214,351	117,520	359,664
2139	OTHER HEALTH SERVICES	86,594	96,966	102,179	-
2160	OTHER STUDENT TREATMENT SERVICES	75,525	-	98,344	30,000
2190	STUDENT SUPPORT SERVICES	-	-	-	45,616
2211	IMPROVEMENT OF INSTRUCTION SERVICES	1,509,339	1,127,249	1,651,275	1,597,666
2213	CURRICULUM DEVELOPMENT	-	27,300	-	-

FUNCTION	DESCRIPTION	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
2220	EDUCATIONAL MEDIA SERVICES	440,279	252,010	141,808	145,434
2240	INSTRUCTIONAL STAFF DEVELOPMENT	549,402	786,707	528,034	597,849
2321	OFFICE OF SUPERINTENDENT	-	-	3,637	3,637
2410	OFFICE OF THE PRINCIPAL SERVICES	58,857	208,926	222,915	212,589
2542	BUILDINGS SERVICES	52,769	29,668	63,393	27,565
2543	GROUNDS SERVICES	-	-	1,715	1,715
2544	MAINTENANCE SERVICES	93,919	81,410	109,784	50,000
2546	SECURITY SERVICES	-	5,982	-	-
2552	VEHICLE OPERATION SERVICES	142,643	208,375	165,980	75,662
2623	EVALUATION SERVICES	-	-	1,000	2,000
2633	PUBLIC INFORMATION SERVICES	17,154	139,153	-	173,220
2640	STAFF SERVICES	-	-	1,165	1,165
2642	RECRUITMENT SERVICES	-	-	-	25,000
2660	TECHNOLOGY SERVICES	344,514	377,062	-	-
2669	TELECOMMUNICATIONS	162,554	-	-	-
2680	INTERPRETATION AND TRANSLATION SERVICE	-	16,810	67,907	74,525
2690	OTHER SUPPORT SERVICES - CENTRAL	404,638	631,999	925,570	758,291
3100	FOOD SERVICES	2,054,948	2,752,581	2,824,542	3,042,403
3330	PARENT INVOLVEMENT	174,645	39,580	5,000	6,557
3390	OTHER COMMUNITY SERVICES	19,660	18,340	153,630	282,274
3501	CHILD CARE PROVIDER SERVICES	73,337	99,667	129,868	181,384
4150	BLDG ACQUIS-CONSTR-IMPROV	98,786	487,121	1,991,309	5,546,811
7000	UNAPPROP END FUND BALANCE	-	-	160,000	160,000
	TOTALS	**12,238,331**	**15,223,750**	**17,810,173**	**20,653,588**

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 2023-24*

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

201 - Federal Grants

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
209,028	-	-		4000 - Revenue From Federal Sources	-	
209,028	**-**	**-**		***Total Resources:***	**-**	
				Requirements		
				1000 - Instruction		
				1131 - High School Programs		
1,346	-	-		100 - Salaries	-	
496	-	-		200 - Associated Payroll Costs	-	
1,842	**-**	**-**		***Total Function 1131:***	**-**	
1,842	**-**	**-**		***Total Function 1000:***	**-**	
				2000 - Support Services		
				2660 - Technology Services		
78,614	-	-		400 - Supplies and Materials	-	
				2669 - Telecommunication Services		
120,549	-	-		300 - Purchased Services	-	
				2690 - Other Support Services		
8,023	-	-		600 - Other Objects	-	
207,186	**-**	**-**		***Total Function 2000:***	**-**	
209,028	**-**	**-**		***Total Requirements:***	**-**	
-	**-**	**-**		***Total Fund 201:***	**-**	

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 509-J
June 30, 2024

202 - Read To Succeed Program

Total: $148,149

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
986,538	788,144	148,149		4000 - Revenue From Federal Sources	148,149	
986,538	***788,144***	***148,149***		***Total Resources:***	***148,149***	
				Requirements		
				1000 - Instruction		
				1272 - Title I-A/D Programs		
-	103,339	-		100 - Salaries	-	
-	26,911	-		200 - Associated Payroll Costs	-	
-	***130,250***	***-***		***Total Function 1272:***	***-***	
-	***130,250***	***-***		***Total Function 1000:***	***-***	
				2000 - Support Services		
				2211 - Improvement of Instruction Services		
263,460	213,232	-		100 - Salaries	-	
169,493	110,645	-		200 - Associated Payroll Costs	-	
432,954	***323,877***	***-***		***Total Function 2211:***	***-***	
				2213 - Curriculum Development		
-	27,300	-		400 - Supplies and Materials	-	
				2220 - Educational Media Services		
77,111	83,922	89,545	1.05	100 - Salaries	97,091	1.05
32,450	42,901	43,790		200 - Associated Payroll Costs	48,343	
56	822	-		300 - Purchased Services	-	
330,662	124,366	8,473		400 - Supplies and Materials	-	
440,279	***252,010***	***141,808***	***1.05***	***Total Function 2220:***	***145,434***	***1.05***
				2240 - Instructional Staff Develop		
560	2,258	-		100 - Salaries	-	
105	657	-		200 - Associated Payroll Costs	-	
13,100	18,522	-		300 - Purchased Services	-	
-	101	-		400 - Supplies and Materials	-	
13,764	***21,539***	***-***		***Total Function 2240:***	***-***	
				2410 - Office of the Principal Services		
36,579	-	-		100 - Salaries	-	
22,182	-	-		200 - Associated Payroll Costs	-	
58,761	***-***	***-***		***Total Function 2410:***	***-***	
				2690 - Other Support Services		
40,780	33,168	6,341		600 - Other Objects	2,715	
986,538	***657,894***	***148,149***	***1.05***	***Total Function 2000:***	***148,149***	***1.05***
986,538	***788,144***	***148,149***	***1.05***	***Total Requirements:***	***148,149***	***1.05***
-	***-***	***-***	***1.05***	***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 509-J
June 30, 2024

203 - Title I-A Grants

Total: $1,466,530

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
1,233,780	1,140,071	1,187,434		4000 - Revenue From Federal Sources	1,466,530	
1,233,780	***1,140,071***	***1,187,434***		***Total Resources:***	***1,466,530***	
				Requirements		
				1000 - Instruction		
				1272 - Title I-A/D Programs		
451,456	490,192	444,164	6.72	100 - Salaries	549,792	7.00
278,625	269,259	239,113		200 - Associated Payroll Costs	295,693	
61,414	-	-		400 - Supplies and Materials	35,000	
-	6,446	-		500 - Capital Outlay	-	
791,496	***765,897***	***683,277***	***6.72***	***Total Function 1272:***	***880,485***	***7.00***
791,496	***765,897***	***683,277***	***6.72***	***Total Function 1000:***	***880,485***	***7.00***
				2000 - Support Services		
				2119 - Other Attendance and Social Work Services		
11,390	11,998	11,665	0.28	100 - Salaries	10,635	0.26
4,355	3,534	3,281		200 - Associated Payroll Costs	8,513	
-	-	500		300 - Purchased Services	2,000	
15,745	***15,532***	***15,446***	***0.28***	***Total Function 2119:***	***21,148***	***0.26***
				2211 - Improvement of Instruction Services		
242,053	204,570	259,226	3.46	100 - Salaries	276,152	3.14
128,035	74,728	139,305		200 - Associated Payroll Costs	127,588	
-	-	-		300 - Purchased Services	15,000	
-	-	-		400 - Supplies and Materials	5,000	
370,088	***279,298***	***398,531***	***3.46***	***Total Function 2211:***	***423,740***	***3.14***
				2240 - Instructional Staff Develop		
-	-	-		300 - Purchased Services	3,870	
-	93	-		400 - Supplies and Materials	-	
-	***93***	***-***		***Total Function 2240:***	***3,870***	
				2680 - Interpretation and Translation		
-	10,177	-		100 - Salaries	-	
-	5,733	-		200 - Associated Payroll Costs	-	
-	***15,911***	***-***		***Total Function 2680:***	***-***	
				2690 - Other Support Services		
-	-	39,358		400 - Supplies and Materials	80,000	
51,012	48,777	50,822		600 - Other Objects	57,287	
51,012	***48,777***	***90,180***		***Total Function 2690:***	***137,287***	
436,845	***359,610***	***504,157***	***3.74***	***Total Function 2000:***	***586,045***	***3.40***
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
-	1,909	-		100 - Salaries	-	
-	597	-		200 - Associated Payroll Costs	-	
3,325	12,058	-		400 - Supplies and Materials	-	
3,325	***14,564***	***-***		***Total Function 3330:***	***-***	
				3390 - Other Community Services		
1,531	-	-		100 - Salaries	-	
582	-	-		200 - Associated Payroll Costs	-	
2,114	***-***	***-***		***Total Function 3390:***	***-***	
5,439	***14,564***	***-***		***Total Function 3000:***	***-***	
1,233,780	***1,140,071***	***1,187,434***	***10.46***	***Total Requirements:***	***1,466,530***	***10.40***
-	***-***	***-***	***10.46***	***Total Fund 203:***	***-***	***10.40***

Fund 204 – 21st Century Grant

The District was awarded a 21st Century Grant in FY 2018-19. The grant funds provided 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.

We are currently in the process of reapplying for another 5 year grant to fund this program.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

204 - 21st Century Grant

Total: $500,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
410,656	595,158	375,000		4000 - Revenue From Federal Sources	500,000	
410,656	***595,158***	***375,000***		***Total Resources:***	***500,000***	
				Requirements		
				1000 - Instruction		
				1272 - Title I-A/D Programs		
152,057	378,303	138,285		100 - Salaries	130,000	
49,730	106,846	38,898		200 - Associated Payroll Costs	54,184	
2,965	1,668	1,850		300 - Purchased Services	1,850	
35,838	35,308	9,613		400 - Supplies and Materials	8,962	
240,590	***522,125***	***188,646***		***Total Function 1272:***	***194,996***	
240,590	***522,125***	***188,646***		***Total Function 1000:***	***194,996***	
				2000 - Support Services		
				2211 - Improvement of Instruction Services		
49,170	15,451	69,877	1.50	100 - Salaries	134,188	3.00
18,305	5,179	47,555		200 - Associated Payroll Costs	98,267	
661	1,224	1,000		300 - Purchased Services	1,000	
900	-	-		400 - Supplies and Materials	-	
69,036	***21,853***	***118,432***	***1.50***	***Total Function 2211:***	***233,455***	***3.00***
				2240 - Instructional Staff Develop		
-	-	1,500		300 - Purchased Services	1,500	
				2542 - Buildings Services		
4,383	12,174	19,982	0.40	100 - Salaries	20,814	0.40
1,391	9,240	13,061		200 - Associated Payroll Costs	6,751	
5,774	***21,414***	***33,043***	***0.40***	***Total Function 2542:***	***27,565***	***0.40***
				2552 - Vehicle Operation Services		
7	3,658	5,750		300 - Purchased Services	5,662	
				2623 - Evaluation Services		
-	-	1,000		300 - Purchased Services	2,000	
				2690 - Other Support Services		
-	-	10,579		400 - Supplies and Materials	13,222	
16,997	25,775	16,050		600 - Other Objects	21,600	
16,997	***25,775***	***26,629***		***Total Function 2690:***	***34,822***	
91,814	***72,700***	***186,354***	***1.90***	***Total Function 2000:***	***305,004***	***3.40***
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
44,357	228	-		100 - Salaries	-	
33,635	66	-		200 - Associated Payroll Costs	-	
77,992	***293***	***-***		***Total Function 3330:***	***-***	
				3390 - Other Community Services		
260	40	-		300 - Purchased Services	-	
78,252	***333***	***-***		***Total Function 3000:***	***-***	
410,656	***595,158***	***375,000***	***1.90***	***Total Requirements:***	***500,000***	***3.40***
-	***-***	***-***	***1.90***	***Total Fund 204:***	***-***	***3.40***

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. These funds were returned for the 2022-23 year and we will no longer be receiving these funds. It is our belief and intent that the Confederated Tribes of Warm Springs receive these funds directly in order to make decisions about how to best serve Native students in the spirit of Title VI.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

205 - Title VI Indian Education

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
254,658	210,230	219,621		4000 - Revenue From Federal Sources	-	
254,658	***210,230***	***219,621***		***Total Resources:***	***-***	
				Requirements		
				1000 - Instruction		
				1296 - Indian Education		
58,814	48,588	53,748	1.50	100 - Salaries	-	
32,614	43,830	20,586		200 - Associated Payroll Costs	-	
32,547	32,547	125,887		300 - Purchased Services	-	
45,914	31,494	10,000		400 - Supplies and Materials	-	
169,889	***156,459***	***210,221***	***1.50***	***Total Function 1296:***	***-***	
169,889	***156,459***	***210,221***	***1.50***	***Total Function 1000:***	***-***	
				2000 - Support Services		
				2112 - Attendance Services		
51,326	33,942	-		100 - Salaries	-	
22,583	10,814	-		200 - Associated Payroll Costs	-	
73,909	***44,757***	***-***		***Total Function 2112:***	***-***	
				2690 - Other Support Services		
10,861	9,014	9,400		600 - Other Objects	-	
84,770	***53,771***	***9,400***		***Total Function 2000:***	***-***	
254,658	***210,230***	***219,621***	***1.50***	***Total Requirements:***	***-***	
-	***-***	***-***	***1.50***	***Total Fund 205:***	***-***	

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 provided $8,359,080 to the District that can be used through September 30, 2024. The District is budgeting to use the remaining $6,405,919 in FY 2023-24, largely to complete HVAC projects at Madras High School that were not covered by the bond costs, secure vestibules in all of the schools and the district office, and to fund staffing that had previously been covered by other grants and to allow us to keep the counselors in all of the schools.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

206 - ESSER III Grant

Total: $6,405,938

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	601,031	4,198,677		4000 - Revenue From Federal Sources	6,405,938	
-	***601,031***	***4,198,677***		***Total Resources:***	***6,405,938***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
-	-	180,693	2.50	100 - Salaries	111,928	2.00
-	-	107,025		200 - Associated Payroll Costs	33,320	
-	-	51,382		400 - Supplies and Materials	51,382	
-	**-**	***339,100***	***2.50***	***Total Function 1111:***	***196,630***	***2.00***
				1121 - Middle/Junior High Programs		
-	-	78,194	1.00	100 - Salaries	-	
-	-	40,755		200 - Associated Payroll Costs	-	
-	**-**	***118,949***	***1.00***	***Total Function 1121:***	**-**	
				1272 - Title I-A/D Programs		
-	-	46,570	1.72	100 - Salaries	-	
-	-	31,700		200 - Associated Payroll Costs	-	
-	**-**	***78,270***	***1.72***	***Total Function 1272:***	**-**	
				1283 - Alternative Education Program		
-	-	157,505	3.75	100 - Salaries	113,599	2.00
-	-	119,141		200 - Associated Payroll Costs	72,839	
-	**-**	***276,646***	***3.75***	***Total Function 1283:***	***186,438***	***2.00***
				1296 - Indian Education		
-	-	46,234	1.00	100 - Salaries	-	
-	-	31,606		200 - Associated Payroll Costs	-	
-	**-**	***77,840***	***1.00***	***Total Function 1296:***	**-**	
				1410 - Elementary Summer School		
-	-	47,000		100 - Salaries	-	
-	-	13,223		200 - Associated Payroll Costs	-	
-	-	25,710		400 - Supplies and Materials	53,243	
-	**-**	***85,933***		***Total Function 1410:***	***53,243***	
				1420 - Middle/Junior High, Summer School		
-	-	20,000		100 - Salaries	-	
-	-	5,626		200 - Associated Payroll Costs	-	
-	-	15,000		400 - Supplies and Materials	15,000	
-	**-**	***40,626***		***Total Function 1420:***	***15,000***	
				1430 - High School, Summer Program		
-	-	12,000		100 - Salaries	-	
-	-	3,376		200 - Associated Payroll Costs	-	
-	-	5,000		400 - Supplies and Materials	5,000	
-	**-**	***20,376***		***Total Function 1430:***	***5,000***	
-	**-**	***1,037,740***	***9.97***	***Total Function 1000:***	***456,311***	***4.00***
				2000 - Support Services		
				2122 - Counseling Services		
-	280,646	572,020	8.00	100 - Salaries	677,693	8.89
-	124,163	275,233		200 - Associated Payroll Costs	297,844	
-	***404,809***	***847,253***	***8.00***	***Total Function 2122:***	***975,537***	***8.89***
				2129 - Other Guidance Services		
-	-	82,123	2.00	100 - Salaries	40,305	1.00
-	-	60,301		200 - Associated Payroll Costs	31,438	
-	**-**	***142,424***	***2.00***	***Total Function 2129:***	***71,743***	***1.00***
				2139 - Other Health Services		
-	-	65,230	1.00	100 - Salaries	-	
-	-	36,949		200 - Associated Payroll Costs	-	
-	**-**	***102,179***	***1.00***	***Total Function 2139:***	**-**	
				2211 - Improvement of Instruction Services		
-	-	46,234	1.00	100 - Salaries	-	
-	-	31,606		200 - Associated Payroll Costs	-	
-	**-**	***77,840***	***1.00***	***Total Function 2211:***	**-**	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2410 - Office of the Principal Services		
-	-	-		100 - Salaries	97,681	1.50
-	-	-		200 - Associated Payroll Costs	58,894	
-	*-*	*-*		***Total Function 2410:***	***156,575***	***1.50***
				2542 - Buildings Services		
-	-	20,000		400 - Supplies and Materials	-	
				2633 - Public Information Services		
-	97,101	-		100 - Salaries	113,139	1.00
-	41,919	-		200 - Associated Payroll Costs	60,081	
-	133	-		400 - Supplies and Materials	-	
-	***139,153***	*-*		***Total Function 2633:***	***173,220***	***1.00***
				2690 - Other Support Services		
-	23,271	59,691	0.50	100 - Salaries	-	
-	5,047	31,847		200 - Associated Payroll Costs	-	
-	1,125	-		300 - Purchased Services	-	
-	1,909	-		400 - Supplies and Materials	67,921	
-	25,717	179,703		600 - Other Objects	67,820	
-	***57,069***	***271,241***	***0.50***	***Total Function 2690:***	***135,741***	
-	***601,031***	***1,460,937***	***12.50***	***Total Function 2000:***	***1,512,816***	***12.39***
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
-	-	1,700,000		500 - Capital Outlay	4,436,811	
-	***601,031***	***4,198,677***	***22.47***	***Total Requirements:***	***6,405,938***	***16.39***
-	*-*	*-*	***22.47***	***Total Fund 206:***	*-*	***16.39***

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.

This program is no longer funded.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

207 - Native Language Program

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
308,701	359,782	324,926		4000 - Revenue From Federal Sources	-	
308,701	***359,782***	***324,926***		***Total Resources:***	**-**	
				Requirements		
				1000 - Instruction		
				1296 - Indian Education		
160,924	-	169,000		300 - Purchased Services	-	
1,815	3,100	89,118		400 - Supplies and Materials	-	
162,739	***3,100***	***258,118***		***Total Function 1296:***	**-**	
162,739	***3,100***	***258,118***		***Total Function 1000:***	**-**	
				2000 - Support Services		
				2211 - Improvement of Instruction Services		
81,199	83,193	-		100 - Salaries	-	
51,985	45,339	-		200 - Associated Payroll Costs	-	
133,184	***128,532***	**-**		***Total Function 2211:***	**-**	
				2240 - Instructional Staff Develop		
-	212,755	52,901		300 - Purchased Services	-	
				2690 - Other Support Services		
12,778	15,394	13,907		600 - Other Objects	-	
145,962	***356,682***	***66,808***		***Total Function 2000:***	**-**	
308,701	***359,782***	***324,926***		***Total Requirements:***	**-**	
-	**-**	**-**		***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 509-J
June 30, 2024

208 - Title V-B Rural Ed Initiative

Total: $164,128

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
12,578	212,662	158,245		4000 - Revenue From Federal Sources	164,128	
12,578	***212,662***	***158,245***		***Total Resources:***	***164,128***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
-	26,156	-		100 - Salaries	-	
-	26,209	-		200 - Associated Payroll Costs	-	
-	7	-		300 - Purchased Services	-	
-	***52,372***	***-***		***Total Function 1111:***	***-***	
				1272 - Title I-A/D Programs		
-	-	-		100 - Salaries	-	
9,640	18,224	-		400 - Supplies and Materials	-	
9,640	***18,224***	***-***		***Total Function 1272:***	***-***	
9,640	***70,596***	***-***		***Total Function 1000:***	***-***	
				2000 - Support Services		
				2240 - Instructional Staff Develop		
-	5,392	-		100 - Salaries	-	
-	1,742	-		200 - Associated Payroll Costs	-	
2,691	46,790	-		300 - Purchased Services	-	
2,691	***53,925***	***-***		***Total Function 2240:***	***-***	
				2680 - Interpretation and Translation		
-	-	38,482	1.00	100 - Salaries	42,449	1.00
-	-	29,425		200 - Associated Payroll Costs	32,076	
-	***-***	***67,907***	***1.00***	***Total Function 2680:***	***74,525***	***1.00***
				2690 - Other Support Services		
-	47,791	48,334	1.00	100 - Salaries	48,289	1.00
-	31,735	32,197		200 - Associated Payroll Costs	33,815	
-	-	3,034		400 - Supplies and Materials	-	
247	4,170	6,773		600 - Other Objects	5,942	
247	***83,695***	***90,338***	***1.00***	***Total Function 2690:***	***88,046***	***1.00***
2,937	***137,620***	***158,245***	***2.00***	***Total Function 2000:***	***162,571***	***2.00***
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
-	3,372	-		100 - Salaries	1,200	
-	988	-		200 - Associated Payroll Costs	357	
-	33	-		300 - Purchased Services	-	
-	54	-		400 - Supplies and Materials	-	
-	***4,446***	***-***		***Total Function 3330:***	***1,557***	
-	***4,446***	***-***		***Total Function 3000:***	***1,557***	
12,578	***212,662***	***158,245***	***2.00***	***Total Requirements:***	***164,128***	***2.00***
-	***-***	***-***	***2.00***	***Total Fund 208:***	***-***	***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 509-J
June 30, 2024

209 - Title II-A Quality Teachers

Total: $157,700

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
121,795	136,336	157,790		4000 - Revenue From Federal Sources	157,700	
121,795	***136,336***	***157,790***		***Total Resources:***	***157,700***	
				Requirements		
				2000 - Support Services		
				2211 - Improvement of Instruction Services		
8,346	-	-		100 - Salaries	-	
3,859	-	-		200 - Associated Payroll Costs	-	
12,204	***-***	***-***		***Total Function 2211:***	***-***	
				2240 - Instructional Staff Develop		
37,000	34,783	40,000		100 - Salaries	-	
24,184	14,242	21,652		200 - Associated Payroll Costs	-	
36,000	67,334	69,604		300 - Purchased Services	133,058	
7,373	14,146	16,969		400 - Supplies and Materials	16,269	
104,557	***130,505***	***148,225***		***Total Function 2240:***	***149,327***	
				2690 - Other Support Services		
-	-	2,812		400 - Supplies and Materials	-	
5,033	5,831	6,753		600 - Other Objects	6,813	
5,033	***5,831***	***9,565***		***Total Function 2690:***	***6,813***	
121,795	***136,336***	***157,790***		***Total Function 2000:***	***156,140***	
				3000 - Enterprise and Community Services		
				3390 - Other Community Services		
-	-	-		400 - Supplies and Materials	1,560	
121,795	***136,336***	***157,790***		***Total Requirements:***	***157,700***	
-	***-***	***-***		***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 hoping to have all of these funds expended by June 30, 2023, so no budget is reflected for 2023-24.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

210 - Cares ESSER Grant

Total: $1,100,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
1,118,727	2,011,759	1,200,000		4000 - Revenue From Federal Sources	1,100,000	
1,118,727	***2,011,759***	***1,200,000***		***Total Resources:***	***1,100,000***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
-	94,929	242,251	3.50	100 - Salaries	-	
-	46,147	125,698		200 - Associated Payroll Costs	-	
38,844	36,400	-		400 - Supplies and Materials	-	
38,844	***177,476***	***367,949***	***3.50***	***Total Function 1111:***	***-***	
				1121 - Middle/Junior High Programs		
42,259	145,309	-		100 - Salaries	-	
28,857	81,774	-		200 - Associated Payroll Costs	-	
40,936	962	-		400 - Supplies and Materials	-	
112,052	***228,045***	***-***		***Total Function 1121:***	***-***	
				1131 - High School Programs		
-	-	161,480	2.00	100 - Salaries	-	
-	-	64,341		200 - Associated Payroll Costs	-	
58,779	12,376	27,025		400 - Supplies and Materials	-	
58,779	***12,376***	***252,846***	***2.00***	***Total Function 1131:***	***-***	
				1250 - Special Education Program		
-	400	-		100 - Salaries	-	
-	125	-		200 - Associated Payroll Costs	-	
-	***525***	***-***		***Total Function 1250:***	***-***	
				1283 - Alternative Education Program		
-	339,655	131,984	2.00	100 - Salaries	-	
-	153,151	74,643		200 - Associated Payroll Costs	-	
31,500	-	-		300 - Purchased Services	-	
8,666	14,407	31,202		400 - Supplies and Materials	-	
40,166	***507,212***	***237,829***	***2.00***	***Total Function 1283:***	***-***	
				1410 - Elementary Summer School		
-	792	-		300 - Purchased Services	-	
-	13,505	-		400 - Supplies and Materials	-	
-	***14,297***	***-***		***Total Function 1410:***	***-***	
				1420 - Middle/Junior High, Summer School		
-	15,429	-		400 - Supplies and Materials	-	
				1430 - High School, Summer Program		
-	7,679	-		100 - Salaries	-	
-	1,859	-		200 - Associated Payroll Costs	-	
-	***9,538***	***-***		***Total Function 1430:***	***-***	
249,841	***964,898***	***858,624***	***7.50***	***Total Function 1000:***	***-***	
				2000 - Support Services		
				2122 - Counseling Services		
247,635	800	-		100 - Salaries	-	
140,258	156	-		200 - Associated Payroll Costs	-	
387,893	***956***	***-***		***Total Function 2122:***	***-***	
				2130 - Health & Nursing Services		
-	24,242	-		100 - Salaries	-	
-	7,346	-		200 - Associated Payroll Costs	-	
379	9,123	-		400 - Supplies and Materials	-	
379	***40,711***	***-***		***Total Function 2130:***	***-***	
				2211 - Improvement of Instruction Services		
97,500	104,250	-		100 - Salaries	-	
44,589	29,604	-		200 - Associated Payroll Costs	-	
13,000	-	-		400 - Supplies and Materials	-	
155,089	***133,854***	***-***		***Total Function 2211:***	***-***	
				2410 - Office of the Principal Services		
-	30,217	32,387	1.00	100 - Salaries	-	
-	29,791	27,711		200 - Associated Payroll Costs	-	
-	***60,008***	***60,098***	***1.00***	***Total Function 2410:***	***-***	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2542 - Buildings Services		
3,312	4,710	8,077	0.20	100 - Salaries	-	
494	1,391	2,273		200 - Associated Payroll Costs	-	
43,191	-	-		400 - Supplies and Materials	-	
46,997	***6,102***	***10,350***	***0.20***	***Total Function 2542:***	***-***	
				2544 - Maintenance Services		
22,419	43,359	73,593	0.50	100 - Salaries	-	
3,252	21,863	36,191		200 - Associated Payroll Costs	-	
25,670	***65,221***	***109,784***	***0.50***	***Total Function 2544:***	***-***	
				2546 - Security Services		
-	5,982	-		400 - Supplies and Materials	-	
				2552 - Vehicle Operation Services		
15,807	-	73,593	0.50	100 - Salaries	-	
1,374	-	36,191		200 - Associated Payroll Costs	-	
-	24,593	-		300 - Purchased Services	-	
17,181	***24,593***	***109,784***	***0.50***	***Total Function 2552:***	***-***	
				2633 - Public Information Services		
13,108	-	-		100 - Salaries	-	
4,046	-	-		200 - Associated Payroll Costs	-	
17,154	***-***	***-***		***Total Function 2633:***	***-***	
				2660 - Technology Services		
124,200	324,811	-		400 - Supplies and Materials	-	
				2669 - Telecommunication Services		
42,005	-	-		300 - Purchased Services	-	
				2690 - Other Support Services		
46,328	86,078	51,360		600 - Other Objects	-	
862,896	***748,315***	***341,376***	***2.20***	***Total Function 2000:***	***-***	
				3000 - Enterprise and Community Services		
				3100 - Food Services		
-	43,346	-		100 - Salaries	-	
-	21,857	-		200 - Associated Payroll Costs	-	
5,990	-	-		400 - Supplies and Materials	-	
5,990	***65,203***	***-***		***Total Function 3100:***	***-***	
5,990	***65,203***	***-***		***Total Function 3000:***	***-***	
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
-	233,343	-		500 - Capital Outlay	1,100,000	
1,118,727	***2,011,759***	***1,200,000***	***9.70***	***Total Requirements:***	***1,100,000***	
-	***(0)***	***-***	***9.70***	***Total Fund 210:***	***-***	

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 509-J
June 30, 2024

211 - Title I-A School Improvement

Total: $217,222

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
91,605	153,594	134,963		4000 - Revenue From Federal Sources	217,222	
91,605	***153,594***	***134,963***		***Total Resources:***	***217,222***	
				Requirements		
				1000 - Instruction		
				1131 - High School Programs		
-	-	-		100 - Salaries	20,626	0.50
-	-	-		200 - Associated Payroll Costs	15,860	
-	***-***	***-***		***Total Function 1131:***	***36,486***	***0.50***
-	***-***	***-***		***Total Function 1000:***	***36,486***	***0.50***
				2000 - Support Services		
				2112 - Attendance Services		
-	-	-		100 - Salaries	40,305	1.00
-	-	-		200 - Associated Payroll Costs	22,865	
-	***-***	***-***		***Total Function 2112:***	***63,170***	***1.00***
				2211 - Improvement of Instruction Services		
36,152	29,460	35,000		100 - Salaries	51,215	
14,093	7,061	9,847		200 - Associated Payroll Costs	21,347	
5,900	39,803	55,000		300 - Purchased Services	12,000	
4,724	3,756	6,954		400 - Supplies and Materials	-	
60,868	***80,079***	***106,801***		***Total Function 2211:***	***84,562***	
				2240 - Instructional Staff Develop		
9,568	1,594	15,000		100 - Salaries	-	
4,336	478	4,221		200 - Associated Payroll Costs	-	
13,275	64,016	-		300 - Purchased Services	23,620	
-	-	3,165		400 - Supplies and Materials	-	
27,179	***66,088***	***22,386***		***Total Function 2240:***	***23,620***	
				2680 - Interpretation and Translation		
-	704	-		100 - Salaries	-	
-	196	-		200 - Associated Payroll Costs	-	
-	***900***	***-***		***Total Function 2680:***	***-***	
				2690 - Other Support Services		
3,558	6,527	5,776		600 - Other Objects	9,384	
91,605	***153,594***	***134,963***		***Total Function 2000:***	***180,736***	***1.00***
91,605	***153,594***	***134,963***		***Total Requirements:***	***217,222***	***1.50***
-	***-***	***-***		***Total Fund 211:***	***-***	***1.50***

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 509-J
June 30, 2024

213 - IDEA Special Education

Total: $540,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
408,398	355,854	547,826		4000 - Revenue From Federal Sources	540,000	
408,398	***355,854***	***547,826***		***Total Resources:***	***540,000***	
				Requirements		
				1000 - Instruction		
				1220 - Life Skills Programs		
78,240	89,334	102,142	3.53	100 - Salaries	140,885	4.41
71,702	59,689	84,912		200 - Associated Payroll Costs	118,237	
149,942	***149,023***	***187,054***	***3.53***	***Total Function 1220:***	***259,122***	***4.41***
				1223 - Community Transition Center		
12,800	13,000	12,800		300 - Purchased Services	-	
315	-	-		400 - Supplies and Materials	-	
13,115	***13,000***	***12,800***		***Total Function 1223:***	***-***	
				1229 - Behavioral Program		
44,527	45,943	51,105	1.81	100 - Salaries	53,119	1.81
46,442	40,972	51,770		200 - Associated Payroll Costs	54,693	
90,969	***86,914***	***102,875***	***1.81***	***Total Function 1229:***	***107,812***	***1.81***
				1250 - Special Education Program		
16,157	9,332	16,480	0.72	100 - Salaries	21,825	0.88
6,183	1,331	4,713		200 - Associated Payroll Costs	21,296	
22,341	***10,663***	***21,193***	***0.72***	***Total Function 1250:***	***43,121***	***0.88***
				1260 - Treatment and Habilitation		
38,776	81,026	102,113		300 - Purchased Services	31,001	
315,143	***340,627***	***426,035***	***6.06***	***Total Function 1000:***	***441,056***	***7.09***
				2000 - Support Services		
				2160 - Other Student Treatment Services		
75,525	-	98,344		300 - Purchased Services	30,000	
				2190 - Service Direction, Student Support Services		
-	-	-		100 - Salaries	27,661	0.50
-	-	-		200 - Associated Payroll Costs	17,955	
-	***-***	***-***		***Total Function 2190:***	***45,616***	***0.50***
				2240 - Instructional Staff Develop		
648	-	-		100 - Salaries	-	
171	-	-		200 - Associated Payroll Costs	-	
819	***-***	***-***		***Total Function 2240:***	***-***	
				2690 - Other Support Services		
16,912	15,227	23,447		600 - Other Objects	23,328	
93,256	***15,227***	***121,791***		***Total Function 2000:***	***98,944***	***0.50***
408,398	***355,854***	***547,826***	***6.06***	***Total Requirements:***	***540,000***	***7.59***
-	***-***	***-***	***6.06***	***Total Fund 213:***	***-***	***7.59***

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 509-J
June 30, 2024

215 - Early Head Start

Total: $93,546

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
13,451	137,458	88,734		4000 - Revenue From Federal Sources	93,546	
13,451	***137,458***	***88,734***		***Total Resources:***	***93,546***	
				Requirements		
				2000 - Support Services		
				2690 - Other Support Services		
-	1,893	18,634		600 - Other Objects	-	
				3000 - Enterprise and Community Services		
				3501 - Child Care Provider Services		
8,109	39,566	40,682	1.00	100 - Salaries	58,040	1.83
823	10,413	9,827		200 - Associated Payroll Costs	35,506	
4,518	4,826	19,591		400 - Supplies and Materials	-	
13,451	***54,805***	***70,100***	***1.00***	***Total Function 3501:***	***93,546***	***1.83***
13,451	***54,805***	***70,100***	***1.00***	***Total Function 3000:***	***93,546***	***1.83***
13,451	***56,698***	***88,734***	***1.00***	***Total Requirements:***	***93,546***	***1.83***
		-	***1.00***	***Total Fund 215:***	***-***	***1.83***

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 509-J
June 30, 2024

216 - Title III Language (ESL)

Total: $65,278

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
83,044	15,809	73,444		4000 - Revenue From Federal Sources	65,278	
83,044	***15,809***	***73,444***		***Total Resources:***	***65,278***	
				Requirements		
				1000 - Instruction		
				1291 - ESL Instructional Program		
7,744	-	14,922		400 - Supplies and Materials	14,922	
				2000 - Support Services		
				2680 - Interpretation and Translation		
-	0	-		200 - Associated Payroll Costs	-	
				2690 - Other Support Services		
-	6,329	28,682	0.50	100 - Salaries	20,626	0.50
-	5,265	17,368		200 - Associated Payroll Costs	15,861	
-	-	2,500		300 - Purchased Services	2,500	
-	-	8,532		400 - Supplies and Materials	10,063	
1,326	310	1,440		600 - Other Objects	1,306	
1,326	***11,904***	***58,522***	***0.50***	***Total Function 2690:***	***50,356***	***0.50***
1,326	***11,904***	***58,522***	***0.50***	***Total Function 2000:***	***50,356***	***0.50***
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
41,354	-	-		100 - Salaries	-	
32,470	-	-		200 - Associated Payroll Costs	-	
-	3,906	-		400 - Supplies and Materials	-	
73,824	***3,906***	***-***		***Total Function 3330:***	***-***	
				3390 - Other Community Services		
150	-	-		300 - Purchased Services	-	
73,974	***3,906***	***-***		***Total Function 3000:***	***-***	
83,044	***15,809***	***73,444***	***0.50***	***Total Requirements:***	***65,278***	***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 2023-24.**

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

218 - Indian Demonstration Grant

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
52,653	-	-		4000 - Revenue From Federal Sources	-	
52,653	**-**	**-**		***Total Resources:***	**-**	
				Requirements		
				1000 - Instruction		
				1296 - Indian Education		
19,924	-	-		100 - Salaries	-	
7,616	-	-		200 - Associated Payroll Costs	-	
10,764	-	-		400 - Supplies and Materials	-	
38,304	**-**	**-**		***Total Function 1296:***	**-**	
38,304	**-**	**-**		***Total Function 1000:***	**-**	
				2000 - Support Services		
				2240 - Instructional Staff Develop		
7,650	-	-		300 - Purchased Services	-	
2,800	-	-		400 - Supplies and Materials	-	
10,450	**-**	**-**		***Total Function 2240:***	**-**	
				2690 - Other Support Services		
2,161	-	-		600 - Other Objects	-	
12,611	**-**	**-**		***Total Function 2000:***	**-**	
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
600	-	-		300 - Purchased Services	-	
1,138	-	-		400 - Supplies and Materials	-	
1,738	**-**	**-**		***Total Function 3330:***	**-**	
1,738	**-**	**-**		***Total Function 3000:***	**-**	
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 2023-24.**

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

219 - It Is A New Day

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
1,451,890	1,021,635	-		4000 - Revenue From Federal Sources	-	
1,451,890	***1,021,635***	**-**		***Total Resources:***	**-**	
				Requirements		
				1000 - Instruction		
				1271 - Remediation		
246,519	160,599	-		100 - Salaries	-	
129,638	88,182	-		200 - Associated Payroll Costs	-	
376,157	***248,781***	**-**		***Total Function 1271:***	**-**	
				1272 - Title I-A/D Programs		
117,094	125,587	-		100 - Salaries	-	
77,595	73,342	-		200 - Associated Payroll Costs	-	
354,217	18,415	-		400 - Supplies and Materials	-	
548,906	***217,344***	**-**		***Total Function 1272:***	**-**	
				1296 - Indian Education		
43,165	49,142	-		100 - Salaries	-	
31,964	32,120	-		200 - Associated Payroll Costs	-	
75,129	***81,261***	**-**		***Total Function 1296:***	**-**	
1,000,191	***547,386***	**-**		***Total Function 1000:***	**-**	
				2000 - Support Services		
				2112 - Attendance Services		
-	19,829	-		100 - Salaries	-	
-	6,006	-		200 - Associated Payroll Costs	-	
-	***25,834***	**-**		***Total Function 2112:***	**-**	
				2122 - Counseling Services		
47,786	133,270	-		100 - Salaries	-	
32,173	77,129	-		200 - Associated Payroll Costs	-	
79,959	***210,399***	**-**		***Total Function 2122:***	**-**	
				2139 - Other Health Services		
57,956	61,338	-		100 - Salaries	-	
28,639	35,629	-		200 - Associated Payroll Costs	-	
86,595	***96,967***	**-**		***Total Function 2139:***	**-**	
				2211 - Improvement of Instruction Services		
137,104	43,416	-		100 - Salaries	-	
58,816	25,122	-		200 - Associated Payroll Costs	-	
195,920	***68,538***	**-**		***Total Function 2211:***	**-**	
				2240 - Instructional Staff Develop		
-	25,000	-		300 - Purchased Services	-	
				2660 - Technology Services		
25,000	-	-		300 - Purchased Services	-	
				2690 - Other Support Services		
60,102	43,700	-		600 - Other Objects	-	
447,576	***470,439***	**-**		***Total Function 2000:***	**-**	
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
-	2,259	-		100 - Salaries	-	
-	551	-		200 - Associated Payroll Costs	-	
3,600	1,000	-		300 - Purchased Services	-	
523	-	-		400 - Supplies and Materials	-	
4,123	***3,810***	**-**		***Total Function 3330:***	**-**	
4,123	***3,810***	**-**		***Total Function 3000:***	**-**	
1,451,890	***1,021,635***	**-**		***Total Requirements:***	**-**	
-	**-**	**-**		***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 509-J
June 30, 2024

223 - Youth Transition Program

Total: $195,218

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
236,597	238,227	243,784		4000 - Revenue From Federal Sources	195,218	
236,597	***238,227***	***243,784***		***Total Resources:***	***195,218***	
				Requirements		
				1000 - Instruction		
				1223 - Community Transition Center		
69,616	75,829	101,417	2.00	100 - Salaries	107,329	2.00
51,552	51,149	65,837		200 - Associated Payroll Costs	70,928	
47,135	99,628	55,787		300 - Purchased Services	-	
49,726	-	5,456		400 - Supplies and Materials	6,041	
9,950	-	-		500 - Capital Outlay	-	
227,979	***226,607***	***228,497***	***2.00***	***Total Function 1223:***	***184,298***	***2.00***
227,979	***226,607***	***228,497***	***2.00***	***Total Function 1000:***	***184,298***	***2.00***
				2000 - Support Services		
				2240 - Instructional Staff Develop		
100	199	2,875		300 - Purchased Services	2,487	
				2552 - Vehicle Operation Services		
67	546	2,319		300 - Purchased Services	-	
				2690 - Other Support Services		
8,451	10,875	10,093		600 - Other Objects	8,433	
8,618	***11,620***	***15,287***		***Total Function 2000:***	***10,920***	
236,597	***238,227***	***243,784***	***2.00***	***Total Requirements:***	***195,218***	***2.00***
-	***-***	***-***	***2.00***	***Total Fund 223:***	***-***	***2.00***

Fund 226 – Title X McKinney-Vento Grant

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

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

226 - Title X McKinney-Vento Grant

Total: $8,700

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
7,798	9,076	8,400		4000 - Revenue From Federal Sources	8,700	
7,798	***9,076***	***8,400***		***Total Resources:***	***8,700***	
				Requirements		
				2000 - Support Services		
				2119 - Other Attendance and Social Work Services		
5,421	6,118	5,602	0.13	100 - Salaries	4,834	0.12
2,090	1,759	1,576		200 - Associated Payroll Costs	2,950	
-	298	750		300 - Purchased Services	-	
287	900	472		400 - Supplies and Materials	916	
7,798	***9,076***	***8,400***	***0.13***	***Total Function 2119:***	***8,700***	***0.12***
7,798	***9,076***	***8,400***	***0.13***	***Total Function 2000:***	***8,700***	***0.12***
7,798	***9,076***	***8,400***	***0.13***	***Total Requirements:***	***8,700***	***0.12***
-	***-***	***-***	***0.13***	***Total Fund 226:***	***-***	***0.12***

Fund 251 – 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 509-J
June 30, 2024

251 - Student Investment Account

Total: $2,515,954

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
811,950	1,988,041	2,513,696		3000 - Revenue From State Sources	2,515,954	
811,950	***1,988,041***	***2,513,696***		***Total Resources:***	***2,515,954***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
178,410	292,050	261,118	5.00	100 - Salaries	320,015	6.00
85,465	164,001	148,647		200 - Associated Payroll Costs	173,032	
263,875	***456,051***	***409,765***	***5.00***	***Total Function 1111:***	***493,047***	***6.00***
				1229 - Behavioral Program		
-	316,178	170,140	2.00	100 - Salaries	170,230	2.00
-	134,634	85,060		200 - Associated Payroll Costs	89,558	
-	***450,812***	***255,200***	***2.00***	***Total Function 1229:***	***259,788***	***2.00***
				1272 - Title I-A/D Programs		
-	74,041	-		100 - Salaries	-	
-	42,252	-		200 - Associated Payroll Costs	-	
-	***116,293***	***-***		***Total Function 1272:***	***-***	
263,875	***1,023,156***	***664,965***	***7.00***	***Total Function 1000:***	***752,835***	***8.00***
				2000 - Support Services		
				2113 - Social Work Services		
-	-	74,353	1.05	100 - Salaries	53,767	1.00
-	-	41,828		200 - Associated Payroll Costs	16,006	
-	***-***	***116,181***	***1.05***	***Total Function 2113:***	***69,773***	***1.00***
				2119 - Other Attendance and Social Work Services		
38,346	117,126	125,224	3.00	100 - Salaries	143,332	3.00
31,314	84,779	91,025		200 - Associated Payroll Costs	90,088	
785	2,684	1,759		300 - Purchased Services	-	
-	32	-		400 - Supplies and Materials	-	
70,445	***204,621***	***218,008***	***3.00***	***Total Function 2119:***	***233,420***	***3.00***
				2122 - Counseling Services		
146,085	152,294	159,774	2.12	100 - Salaries	72,044	1.06
92,693	81,633	84,932		200 - Associated Payroll Costs	40,887	
238,778	***233,928***	***244,706***	***2.12***	***Total Function 2122:***	***112,931***	***1.06***
				2130 - Health & Nursing Services		
-	117,715	77,167	2.78	100 - Salaries	234,562	3.72
-	55,926	35,284		200 - Associated Payroll Costs	125,102	
-	***173,641***	***112,451***	***2.78***	***Total Function 2130:***	***359,664***	***3.72***
				2211 - Improvement of Instruction Services		
34,433	60,235	625,045	8.00	100 - Salaries	549,905	7.00
13,559	29,395	324,626		200 - Associated Payroll Costs	306,004	
47,992	***89,630***	***949,671***	***8.00***	***Total Function 2211:***	***855,909***	***7.00***
				2240 - Instructional Staff Develop		
78,645	68,154	57,920		100 - Salaries	-	
28,992	28,018	16,293		200 - Associated Payroll Costs	-	
35,939	71,894	-		300 - Purchased Services	-	
8,659	936	13,849		400 - Supplies and Materials	14,794	
152,234	***169,002***	***88,062***		***Total Function 2240:***	***14,794***	
				2690 - Other Support Services		
38,626	94,063	119,652		600 - Other Objects	116,628	
548,075	***964,884***	***1,848,731***	***16.95***	***Total Function 2000:***	***1,763,119***	***15.78***
811,950	***1,988,041***	***2,513,696***	***23.95***	***Total Requirements:***	***2,515,954***	***23.78***
-	***-***	***-***	***23.95***	***Total Fund 251:***	***-***	***23.78***

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 509-J
June 30, 2024

252 - High School Success (M98)

Total: $859,673

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
677,288	861,605	742,269		3000 - Revenue From State Sources	859,673	
677,288	***861,605***	***742,269***		***Total Resources:***	***859,673***	
				Requirements		
				1000 - Instruction		
				1121 - Middle/Junior High Programs		
-	3,543	-		300 - Purchased Services	-	
				1131 - High School Programs		
337,307	279,482	256,054	3.00	100 - Salaries	342,328	4.50
174,770	139,856	135,785		200 - Associated Payroll Costs	185,621	
-	6,656	-		300 - Purchased Services	24,000	
-	99,646	28,429		400 - Supplies and Materials	26,995	
-	-	-		600 - Other Objects	4,650	
512,077	***525,641***	***420,268***	***3.00***	***Total Function 1131:***	***583,594***	***4.50***
				1283 - Alternative Education Program		
67,118	65,400	67,229	1.00	100 - Salaries	69,697	1.00
50,079	27,169	47,261		200 - Associated Payroll Costs	32,857	
117,197	***92,569***	***114,490***	***1.00***	***Total Function 1283:***	***102,554***	***1.00***
				1430 - High School, Summer Program		
-	-	15,000		100 - Salaries	-	
-	-	4,221		200 - Associated Payroll Costs	-	
-	***-***	***19,221***		***Total Function 1430:***	***-***	
				1460 - Special Programs, Summer School		
1,921	2,748	-		100 - Salaries	-	
935	127	-		200 - Associated Payroll Costs	-	
2,856	***2,875***	***-***		***Total Function 1460:***	***-***	
632,131	***624,627***	***553,979***	***4.00***	***Total Function 1000:***	***686,148***	***5.50***
				2000 - Support Services		
				2110 - Attendance & Social Work Services		
-	-	-		100 - Salaries	49,289	1.00
-	-	-		200 - Associated Payroll Costs	34,114	
-	***-***	***-***		***Total Function 2110:***	***83,403***	***1.00***
				2410 - Office of the Principal Services		
-	97,696	104,103	1.00	100 - Salaries	37,033	0.25
-	50,801	55,684		200 - Associated Payroll Costs	15,951	
-	***148,497***	***159,787***	***1.00***	***Total Function 2410:***	***52,984***	***0.25***
				2660 - Technology Services		
17,110	-	-		300 - Purchased Services	-	
-	52,251	-		400 - Supplies and Materials	-	
17,110	***52,251***	***-***		***Total Function 2660:***	***-***	
				2690 - Other Support Services		
28,047	36,230	28,503		600 - Other Objects	37,138	
45,157	***236,978***	***188,290***	***1.00***	***Total Function 2000:***	***173,525***	***1.25***
677,288	***861,605***	***742,269***	***5.00***	***Total Requirements:***	***859,673***	***6.75***
-	***-***	***-***	***5.00***	***Total Fund 252:***	***-***	***6.75***

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 2023-24 the District has budgeted for the following grants: Tribal Attendance Pilot Project, Grow Your Own, American Indian Success Grant and CTE Pathways.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

253 - ODE State Grants

Total: $1,184,970

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	61,567	-		1000 - Revenue from Local Sources	-	
809,995	228,373	448,690		3000 - Revenue From State Sources	1,184,970	
809,995	***289,940***	***448,690***		***Total Function 000:***	***1,184,970***	
809,995	***289,940***	***448,690***		***Total Function 8000:***	***1,184,970***	
809,995	***289,940***	***448,690***		***Total Resources:***	***1,184,970***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
47,348	-	-		100 - Salaries	-	
26,476	-	-		200 - Associated Payroll Costs	-	
-	-	20,396		400 - Supplies and Materials	125,000	
73,823	***-***	***20,396***		***Total Function 1111:***	***125,000***	
				1121 - Middle/Junior High Programs		
3,663	-	-		100 - Salaries	-	
1,451	-	-		200 - Associated Payroll Costs	-	
5,113	***-***	***-***		***Total Function 1121:***	***-***	
				1131 - High School Programs		
45,889	-	-		100 - Salaries	-	
32,730	-	-		200 - Associated Payroll Costs	-	
39,571	-	12,557		400 - Supplies and Materials	12,556	
118,190	***-***	***12,557***		***Total Function 1131:***	***12,556***	
				1250 - Special Education Program		
23,611	-	-		100 - Salaries	-	
9,072	-	-		200 - Associated Payroll Costs	-	
32,683	***-***	***-***		***Total Function 1250:***	***-***	
				1272 - Title I-A/D Programs		
19,048	43,082	-		100 - Salaries	100,000	
3,817	3,525	-		200 - Associated Payroll Costs	41,680	
4,779	-	-		400 - Supplies and Materials	-	
27,643	***46,606***	***-***		***Total Function 1272:***	***141,680***	
257,454	***46,606***	***32,953***		***Total Function 1000:***	***279,236***	
				2000 - Support Services		
				2119 - Other Attendance and Social Work Services		
16,370	-	-		400 - Supplies and Materials	-	
				2122 - Counseling Services		
37,834	38,694	44,417	1.00	100 - Salaries	94,377	2.00
31,035	29,309	31,230		200 - Associated Payroll Costs	58,535	
-	177	1,500		300 - Purchased Services	26,284	
20,929	3,271	13,308		400 - Supplies and Materials	3,900	
89,799	***71,451***	***90,455***	***1.00***	***Total Function 2122:***	***183,096***	***2.00***
				2129 - Other Guidance Services		
8,009	36,314	-		100 - Salaries	-	
7,488	22,416	-		200 - Associated Payroll Costs	-	
2,119	203	-		400 - Supplies and Materials	36,939	
17,616	***58,932***	***-***		***Total Function 2129:***	***36,939***	
				2130 - Health & Nursing Services		
4,666	-	5,069		300 - Purchased Services	-	
				2211 - Improvement of Instruction Services		
15,967	-	-		100 - Salaries	-	
6,459	-	-		200 - Associated Payroll Costs	-	
5,578	1,587	-		400 - Supplies and Materials	-	
28,004	***1,587***	***-***		***Total Function 2211:***	***-***	
				2240 - Instructional Staff Develop		
26,901	-	-		100 - Salaries	-	
13,694	-	-		200 - Associated Payroll Costs	-	
69,679	70,169	170,213		300 - Purchased Services	297,000	
1,753	8,606	-		400 - Supplies and Materials	7,500	
112,028	***78,776***	***170,213***		***Total Function 2240:***	***304,500***	
				2542 - Buildings Services		
-	2,151	-		400 - Supplies and Materials	-	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2544 - Maintenance Services		
2,798	-	-		100 - Salaries	-	
1,926	-	-		200 - Associated Payroll Costs	-	
62,800	-	-		300 - Purchased Services	50,000	
725	-	-		400 - Supplies and Materials	-	
68,249	***-***	***-***		***Total Function 2544:***	***50,000***	
				2642 - Recruitment and Placement Services		
-	-	-		400 - Supplies and Materials	25,000	
				2660 - Technology Services		
95,590	-	-		400 - Supplies and Materials	-	
				2690 - Other Support Services		
27,242	12,136	-		600 - Other Objects	29,115	
459,563	***225,033***	***265,737***	***1.00***	***Total Function 2000:***	***628,650***	***2.00***
				3000 - Enterprise and Community Services		
				3390 - Other Community Services		
17,136	18,300	-		300 - Purchased Services	152,084	
-	-	150,000		400 - Supplies and Materials	125,000	
17,136	***18,300***	***150,000***		***Total Function 3390:***	***277,084***	
				3501 - Child Care Provider Services		
807	-	-		100 - Salaries	-	
69	-	-		200 - Associated Payroll Costs	-	
876	***-***	***-***		***Total Function 3501:***	***-***	
18,012	***18,300***	***150,000***		***Total Function 3000:***	***277,084***	
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
74,966	-	-		500 - Capital Outlay	-	
809,995	***289,940***	***448,690***	***1.00***	***Total Requirements:***	***1,184,970***	***2.00***
-	***-***	***-***	***1.00***	***Total Fund 253:***	***-***	***2.00***

Fund 254 – Outdoor School (M99)

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

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

254 - Outdoor School (M99)

Total: $50,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	28,038	50,000		3000 - Revenue From State Sources	50,000	
-	***28,038***	***50,000***		***Total Resources:***	***50,000***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
-	27,538	50,000		300 - Purchased Services	50,000	
				2000 - Support Services		
				2690 - Other Support Services		
-	500	-		600 - Other Objects	-	
-	***28,038***	***50,000***		***Total Requirements:***	***50,000***	
-	***-***	***-***		***Total Fund 254:***	***-***	

Fund 255 – SMILE Program

The Science & Math Investigative Learning Experiences program is a partnership between Oregon State University and 14 Oregon school districts. The program is designed to increase the numbers of historically underrepresented and other educationally underserved students, who graduate from high school qualified to enroll in college, by conducting a science, technology, engineering and mathematics (STEM) enrichment and college readiness program for student in grades 4-12. This grant only covers the stipend for each advisor and a small supplies budget. The District provides a match which has been budgeted at $13,784 for 2023-24.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

255 - SMILE Program

Total: $18,034

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	-	4,250		3000 - Revenue From State Sources	4,250	
2,359	-	13,784		5000 - Other Sources	13,784	
2,359	***-***	***18,034***		***Total Function 000:***	***18,034***	
2,359	***-***	***18,034***		***Total Function 8000:***	***18,034***	
2,359	***-***	***18,034***		***Total Resources:***	***18,034***	
				Requirements		
				1000 - Instruction		
				1113 - Elementary Extracurricular		
-	-	3,400	0.16	100 - Salaries	3,400	0.16
-	-	957		200 - Associated Payroll Costs	366	
-	-	300		400 - Supplies and Materials	978	
-	***-***	***4,657***	***0.16***	***Total Function 1113:***	***4,744***	***0.16***
				1122 - Middle/Junior High Extracurricular		
-	-	5,950	0.24	100 - Salaries	5,950	0.24
-	-	1,674		200 - Associated Payroll Costs	640	
-	-	600		400 - Supplies and Materials	1,956	
-	***-***	***8,224***	***0.24***	***Total Function 1122:***	***8,546***	***0.24***
				1132 - High School Extracurricular		
1,700	-	3,400	0.16	100 - Salaries	3,400	0.16
659	-	957		200 - Associated Payroll Costs	366	
-	-	796		400 - Supplies and Materials	978	
2,359	***-***	***5,153***	***0.16***	***Total Function 1132:***	***4,744***	***0.16***
2,359	***-***	***18,034***	***0.56***	***Total Function 1000:***	***18,034***	***0.56***
2,359	***-***	***18,034***	***0.56***	***Total Requirements:***	***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 509-J
June 30, 2024

256 - Preschool Promise

Total: $524,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
228,568	275,041	459,648		3000 - Revenue From State Sources	524,000	
228,568	***275,041***	***459,648***		***Total Resources:***	***524,000***	
				Requirements		
				1000 - Instruction		
				1140 - Pre-K Program		
90,555	139,997	183,228	4.22	100 - Salaries	196,238	4.34
64,824	85,757	128,191		200 - Associated Payroll Costs	142,893	
20,462	22,123	66,444		400 - Supplies and Materials	56,312	
39,309	-	35,428		500 - Capital Outlay	-	
215,150	***247,877***	***413,291***	***4.22***	***Total Function 1140:***	***395,443***	***4.34***
215,150	***247,877***	***413,291***	***4.22***	***Total Function 1000:***	***395,443***	***4.34***
				2000 - Support Services		
				2240 - Instructional Staff Develop		
750	49	12,000		300 - Purchased Services	20,000	
				2552 - Vehicle Operation Services		
3,203	9,685	14,684		300 - Purchased Services	20,000	
				2690 - Other Support Services		
9,465	11,768	19,673		600 - Other Objects	22,637	
13,419	***21,503***	***46,357***		***Total Function 2000:***	***62,637***	
				3000 - Enterprise and Community Services		
				3501 - Child Care Provider Services		
-	-	-		100 - Salaries	43,307	1.50
-	-	-		200 - Associated Payroll Costs	22,613	
-	***-***	***-***		***Total Function 3501:***	***65,920***	***1.50***
-	***-***	***-***		***Total Function 3000:***	***65,920***	***1.50***
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
-	5,661	-		500 - Capital Outlay	-	
228,568	***275,041***	***459,648***	***4.22***	***Total Requirements:***	***524,000***	***5.84***
-	***-***	***-***	***4.22***	***Total Fund 256:***	***-***	***5.84***

Fund 257 – Summer Learning Grants

The District is also receiving Summer Improvement grants for Warm Spring K-8 Academy in the amount of $199,031, Madras Elementary in the amount of $145,521 and a JumpStart Kindergarten grant in the amount of $129,131. This is to provide high quality summer programs for grades K-8.

In total the District is budgeting $473,683 for the three different grants.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

257 - State Summer School Program

Total: $473,683

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
298,538	662,960	778,731		3000 - Revenue From State Sources	473,683	
298,538	***662,960***	***778,731***		***Total Resources:***	***473,683***	
				Requirements		
				1000 - Instruction		
				1410 - Elementary Summer School		
152	24,460	157,000		100 - Salaries	225,000	
70	8,585	44,166		200 - Associated Payroll Costs	93,786	
115,456	66,772	6,700		400 - Supplies and Materials	104,446	
115,678	***99,816***	***207,866***		***Total Function 1410:***	***423,232***	
				1420 - Middle/Junior High, Summer School		
-	22,373	70,000		100 - Salaries	-	
-	6,665	19,691		200 - Associated Payroll Costs	-	
3,834	15,390	3,300		400 - Supplies and Materials	-	
3,834	***44,428***	***92,991***		***Total Function 1420:***	***-***	
				1430 - High School, Summer Program		
8,574	20,492	90,000		100 - Salaries	-	
3,582	6,146	25,317		200 - Associated Payroll Costs	-	
1,275	2,925	28,868		400 - Supplies and Materials	-	
13,430	***29,564***	***144,185***		***Total Function 1430:***	***-***	
132,942	***173,808***	***445,042***		***Total Function 1000:***	***423,232***	
				2000 - Support Services		
				2544 - Maintenance Services		
-	15,959	-		300 - Purchased Services	-	
				2552 - Vehicle Operation Services		
-	-	13,443		300 - Purchased Services	30,000	
116,096	155,488	-		500 - Capital Outlay	-	
116,096	***155,488***	***13,443***		***Total Function 2552:***	***30,000***	
				2690 - Other Support Services		
12,363	20,882	38,937		600 - Other Objects	20,451	
128,458	***192,329***	***52,380***		***Total Function 2000:***	***50,451***	
				3000 - Enterprise and Community Services		
				3100 - Food Services		
13,318	-	-		500 - Capital Outlay	-	
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
23,820	184,542	281,309		500 - Capital Outlay	-	
				4180 - Other Capital Items		
-	112,281	-		500 - Capital Outlay	-	
23,820	***296,823***	***281,309***		***Total Function 4000:***	***-***	
298,538	***662,960***	***778,731***		***Total Requirements:***	***473,683***	
-	***-***	***-***		***Total Fund 257:***	***-***	

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 509-J
June 30, 2024

262 - Student Body Fund

Total: $499,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
178,903	226,552	289,000		1000 - Revenue from Local Sources	289,000	
210,151	310,429	210,000		5000 - Other Sources	210,000	
389,054	***536,981***	***499,000***		***Total Function 000:***	***499,000***	
389,054	***536,981***	***499,000***		***Total Function 8000:***	***499,000***	
389,054	***536,981***	***499,000***		***Total Resources:***	***499,000***	
				Requirements		
				1000 - Instruction		
				1122 - Middle/Junior High Extracurricular		
1,211	-	39,000		400 - Supplies and Materials	39,000	
				1131 - High School Programs		
2,077	-	-		400 - Supplies and Materials	-	
				1132 - High School Extracurricular		
3,050	4,800	-		300 - Purchased Services	-	
62,403	226,053	300,000		400 - Supplies and Materials	300,000	
9,885	24,400	-		600 - Other Objects	-	
75,337	***255,253***	***300,000***		***Total Function 1132:***	***300,000***	
				1223 - Community Transition Center		
-	327	-		400 - Supplies and Materials	-	
78,625	***255,579***	***339,000***		***Total Function 1000:***	***339,000***	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	160,000		800 - Other Uses of Funds	160,000	
78,625	***255,579***	***499,000***		***Total Requirements:***	***499,000***	
		-		***Total Fund 262:***	**-**	

Fund 263 – School Enrichment Fund

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

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

263 - School Enrichment Fund

Total: $75,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
5,171	40,289	40,000		1000 - Revenue from Local Sources	40,000	
47,727	34,137	35,000		5000 - Other Sources	35,000	
52,898	***74,426***	***75,000***		***Total Function 000:***	***75,000***	
52,898	***74,426***	***75,000***		***Total Function 8000:***	***75,000***	
52,898	***74,426***	***75,000***		***Total Resources:***	***75,000***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
18,665	38,182	65,000		400 - Supplies and Materials	65,000	
				2000 - Support Services		
				2410 - Office of the Principal Services		
96	420	-		400 - Supplies and Materials	-	
				2552 - Vehicle Operation Services		
-	-	10,000		300 - Purchased Services	10,000	
96	***420***	***10,000***		***Total Function 2000:***	***10,000***	
18,761	***38,602***	***75,000***		***Total Requirements:***	***75,000***	
		-		***Total Fund 263:***	***-***	

Fund 271 – Miscellaneous Grants and Donations Fund

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

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

271 - Miscellaneous Grants & Donations

Total: $192,108

2020/21 Actuals $	2021/22 Actuals $	2022/23 Adopted $	FTE	Major Function - Function - Object	2023/24 Proposed $	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
205,660	196,217	141,478		1000 - Revenue from Local Sources	141,478	
2,629	2,629	2,630		5000 - Other Sources	50,630	
208,289	***198,845***	***144,108***		***Total Function 000:***	***192,108***	
208,289	***198,845***	***144,108***		***Total Function 8000:***	***192,108***	
208,289	***198,845***	***144,108***		***Total Resources:***	***192,108***	
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
-	2,456	-		300 - Purchased Services	-	
18,940	31,458	11,620		400 - Supplies and Materials	11,620	
80	-	2,084		500 - Capital Outlay	2,084	
19,020	***33,914***	***13,704***		***Total Function 1111:***	***13,704***	
				1121 - Middle/Junior High Programs		
2,205	5,064	2,334		400 - Supplies and Materials	2,334	
				1131 - High School Programs		
1,972	-	-		300 - Purchased Services	-	
9,031	9,192	37,626		400 - Supplies and Materials	37,626	
13,459	-	-		500 - Capital Outlay	-	
24,463	***9,192***	***37,626***		***Total Function 1131:***	***37,626***	
				1132 - High School Extracurricular		
1,608	36	480		300 - Purchased Services	480	
1,197	6,695	6,054		400 - Supplies and Materials	6,054	
2,805	***6,731***	***6,534***		***Total Function 1132:***	***6,534***	
				1223 - Community Transition Center		
301	-	-		400 - Supplies and Materials	-	
				1272 - Title I-A/D Programs		
-	1,555	-		100 - Salaries	-	
-	427	-		200 - Associated Payroll Costs	-	
-	125	-		400 - Supplies and Materials	-	
-	***2,107***	***-***		***Total Function 1272:***	***-***	
				1283 - Alternative Education Program		
900	-	-		400 - Supplies and Materials	-	
				1460 - Special Programs, Summer School		
-	6,882	-		300 - Purchased Services	-	
49,694	***63,890***	***60,198***		***Total Function 1000:***	***60,198***	
				2000 - Support Services		
				2119 - Other Attendance and Social Work Services		
4,279	16,705	20,296		400 - Supplies and Materials	20,296	
				2129 - Other Guidance Services		
-	373	750		400 - Supplies and Materials	750	
				2240 - Instructional Staff Develop		
25	275	-		100 - Salaries	8,000	
9	83	-		200 - Associated Payroll Costs	3,334	
36,163	4,286	24,747		300 - Purchased Services	59,340	
83,589	24,082	-		400 - Supplies and Materials	-	
4,679	-	-		600 - Other Objects	-	
124,465	***28,726***	***24,747***		***Total Function 2240:***	***70,674***	
				2321 - Office of the Superintendent Services		
-	-	3,637		300 - Purchased Services	3,637	
				2410 - Office of the Principal Services		
-	-	3,030		400 - Supplies and Materials	3,030	
				2543 - Grounds Services		
-	-	1,715		400 - Supplies and Materials	1,715	
				2544 - Maintenance Services		
-	230	-		400 - Supplies and Materials	-	
				2552 - Vehicle Operation Services		
-	4,603	-		300 - Purchased Services	-	
				2640 - Staff Services		
-	-	1,165		400 - Supplies and Materials	1,165	

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2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				2660 - Technology Services		
4,000	-	-		400 - Supplies and Materials	-	
				2690 - Other Support Services		
4,327	1,490	-		600 - Other Objects	2,073	
137,072	***52,126***	***55,340***		***Total Function 2000:***	***103,340***	
				3000 - Enterprise and Community Services		
				3100 - Food Services		
4,923	4,062	8,940		400 - Supplies and Materials	8,940	
				3330 - Civic Services		
13,643	12,562	5,000		400 - Supplies and Materials	5,000	
				3390 - Other Community Services		
-	-	3,630		400 - Supplies and Materials	3,630	
				3501 - Child Care Provider Services		
-	-	400		300 - Purchased Services	400	
329	-	600		400 - Supplies and Materials	600	
329	***-***	***1,000***		***Total Function 3501:***	***1,000***	
18,895	***16,624***	***18,570***		***Total Function 3000:***	***18,570***	
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
-	63,576	10,000		500 - Capital Outlay	10,000	
205,660	***196,217***	***144,108***		***Total Requirements:***	***192,108***	
		-		***Total Fund 271:***	***-***	

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 509-J
June 30, 2024

272 - HDESD

Total: $48,913

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
1,166	17,161	40,024		1000 - Revenue from Local Sources	43,632	
4,000	-	-		3000 - Revenue From State Sources	-	
4,039	-	5,281		4000 - Revenue From Federal Sources	5,281	
9,205	***17,161***	***45,305***		***Total Function 000:***	***48,913***	
9,205	***17,161***	***45,305***		***Total Function 8000:***	***48,913***	
9,205	***17,161***	***45,305***		***Total Resources:***	***48,913***	
				Requirements		
				1000 - Instruction		
				1131 - High School Programs		
-	6,454	-		100 - Salaries	-	
-	5,293	-		200 - Associated Payroll Costs	-	
3,675	-	978		400 - Supplies and Materials	-	
3,675	***11,746***	***978***		***Total Function 1131:***	***-***	
				1221 - Learning Center - Structured and Intensive		
1,076	4,837	4,550		100 - Salaries	6,008	
90	530	1,280		200 - Associated Payroll Costs	2,504	
1,166	***5,367***	***5,830***		***Total Function 1221:***	***8,512***	
4,841	***17,113***	***6,808***		***Total Function 1000:***	***8,512***	
				2000 - Support Services		
				2211 - Improvement of Instruction Services		
4,000	-	-		300 - Purchased Services	-	
				2240 - Instructional Staff Develop		
284	44	4,000		100 - Salaries	4,995	
79	4	1,125		200 - Associated Payroll Costs	2,082	
363	***48***	***5,125***		***Total Function 2240:***	***7,077***	
				2690 - Other Support Services		
-	-	18,787	0.50	100 - Salaries	23,204	0.56
-	-	14,585		200 - Associated Payroll Costs	10,120	
-	***-***	***33,372***	***0.50***	***Total Function 2690:***	***33,324***	***0.56***
4,363	***48***	***38,497***	***0.50***	***Total Function 2000:***	***40,401***	***0.56***
9,205	***17,161***	***45,305***	***0.50***	***Total Requirements:***	***48,913***	***0.56***
-	***-***	***-***	***0.50***	***Total Fund 272:***	***-***	***0.56***

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 509-J
June 30, 2024

273 - On-Site Child Care

Total: $106,381

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
10,342	20,153	-		1000 - Revenue from Local Sources	-	
113,464	139,479	143,097		5000 - Other Sources	106,381	
123,806	***159,632***	***143,097***		***Total Function 000:***	***106,381***	
123,806	***159,632***	***143,097***		***Total Function 8000:***	***106,381***	
123,806	***159,632***	***143,097***		***Total Resources:***	***106,381***	
				Requirements		
				1000 - Instruction		
				1292 - Teen Parent Instruct Prog		
-	48,814	51,299	1.00	100 - Salaries	55,664	1.00
-	29,960	33,030		200 - Associated Payroll Costs	29,799	
-	***78,774***	***84,329***	***1.00***	***Total Function 1292:***	***85,463***	***1.00***
-	***78,774***	***84,329***	***1.00***	***Total Function 1000:***	***85,463***	***1.00***
				3000 - Enterprise and Community Services		
				3501 - Child Care Provider Services		
31,383	21,907	25,379	1.00	100 - Salaries	11,157	0.33
26,644	22,843	25,826		200 - Associated Payroll Costs	9,761	
377	-	7,138		400 - Supplies and Materials	-	
278	110	425		600 - Other Objects	-	
58,682	***44,860***	***58,768***	***1.00***	***Total Function 3501:***	***20,918***	***0.33***
58,682	***44,860***	***58,768***	***1.00***	***Total Function 3000:***	***20,918***	***0.33***
58,682	***123,635***	***143,097***	***2.00***	***Total Requirements:***	***106,381***	***1.33***
		-	***2.00***	***Total Fund 273:***	***-***	***1.33***

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 2023-24 reflects a budget transfer of $10,000 from the General Fund.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

274 - Activity Bus

Total: $10,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
6,089	9,802	10,000		5000 - Other Sources	10,000	
6,089	***9,802***	***10,000***		***Total Resources:***	***10,000***	
				Requirements		
				2000 - Support Services		
				2552 - Vehicle Operation Services		
6,089	9,802	10,000		300 - Purchased Services	10,000	
6,089	***9,802***	***10,000***		***Total Requirements:***	***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 509-J
June 30, 2024

299 - Child Nutrition

Total: $3,033,463

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
1,482	8,084	12,725		1000 - Revenue from Local Sources	12,725	
23,736	25,603	19,100		3000 - Revenue From State Sources	19,100	
1,334,078	2,398,433	2,190,377		4000 - Revenue From Federal Sources	2,290,379	
674,983	273,524	593,400		5000 - Other Sources	711,259	
2,034,280	***2,705,644***	***2,815,602***		***Total Function 000:***	***3,033,463***	
2,034,280	***2,705,644***	***2,815,602***		***Total Function 8000:***	***3,033,463***	
2,034,280	***2,705,644***	***2,815,602***		***Total Resources:***	***3,033,463***	
				Requirements		
				3000 - Enterprise and Community Services		
				3100 - Food Services		
682,901	751,413	826,431	24.58	100 - Salaries	924,603	24.69
592,661	540,387	638,091		200 - Associated Payroll Costs	707,356	
24,670	49,606	26,320		300 - Purchased Services	77,811	
728,829	1,339,154	1,322,760		400 - Supplies and Materials	1,321,835	
1,655	2,755	2,000		600 - Other Objects	1,858	
2,030,716	***2,683,314***	***2,815,602***	***24.58***	***Total Function 3100:***	***3,033,463***	***24.69***
2,030,716	***2,683,314***	***2,815,602***	***24.58***	***Total Function 3000:***	***3,033,463***	***24.69***
2,030,716	***2,683,314***	***2,815,602***	***24.58***	***Total Requirements:***	***3,033,463***	***24.69***
		-	***24.58***	***Total Fund 299:***	***-***	***24.69***

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 PROPOSED BUDGET
FYE JUNE 30, 2024

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
RESOURCES				
Local sources	3,234,658	5,950,105	6,412,545	6,640,094
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Total Resources	3,234,658	5,950,105	6,412,545	6,640,094
REQUIREMENTS				
Instruction	-	-	-	-
Support services	-	-	-	-
Enterprise and community services	-	-	-	-
Facilities acquisition and constuction	-	-	-	-
Debt Service	4,499,726	6,285,187	6,586,845	6,821,571
Contingency	-	-	-	-
Total Requirements	4,499,726	6,285,187	6,586,845	6,821,571
RESOURCES OVER (UNDER) REQUIREMENTS	(1,265,068)	(335,082)	(174,300)	(181,477)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,358,468	-	90,300	97,477
Lump Sum Payment to PERS	-	(31,607,706)	-	-
Bond Issuance Costs	-	-	-	-
Bonds and premium on proceeds	-	31,905,000	-	-
Payments to bond escrow agent	-			
Total Other Financing Sources (Uses)	1,358,468	297,294	90,300	97,477
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	93,400	(37,788)	(84,000)	(84,000)
FUND BALANCE, JULY 1	40,113	138,965	84,000	84,000
FUND BALANCE, JUNE 30	133,513	101,177	-	-

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 509-J
June 30, 2024

302 - Ameresco Financing

Total: $97,477

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	-	90,300		5000 - Other Sources	97,477	
-	**-**	***90,300***		***Total Resources:***	***97,477***	
				Requirements		
				5000 - Other Uses		
				5110 - Long-Term Debt Service		
-	-	90,300		600 - Other Objects	97,477	
-	**-**	***90,300***		***Total Requirements:***	***97,477***	
-	**-**	**-**		***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 509-J
June 30, 2024

303 - 2002 OSBA PERS Bond Issue Debt Fund

Total: $3,292,435

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
5,065	2,770,291	3,174,145		1000 - Revenue from Local Sources	3,292,435	
1,379,197	31,916,556	-		5000 - Other Sources	-	
1,384,263	***34,686,847***	***3,174,145***		***Total Function 000:***	***3,292,435***	
1,384,263	***34,686,847***	***3,174,145***		***Total Function 8000:***	***3,292,435***	
1,384,263	***34,686,847***	***3,174,145***		***Total Resources:***	***3,292,435***	
				Requirements		
				5000 - Other Uses		
				5110 - Long-Term Debt Service		
1,372,707	3,070,897	3,174,145		600 - Other Objects	3,292,435	
				5400 - PERS UAL Lump Sum Payment To PERS		
-	31,607,706	-		600 - Other Objects	-	
1,372,707	***34,678,603***	***3,174,145***		***Total Function 5000:***	***3,292,435***	
1,372,707	***34,678,603***	***3,174,145***		***Total Requirements:***	***3,292,435***	
		-		***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 509-J
June 30, 2024

304 - 2013 Go Bond Issue Debt Fund

Total: $2,258,359

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
3,229,594	3,179,812	2,136,300		1000 - Revenue from Local Sources	2,174,359	
5,451	2,106	-		2000 - Revenue From Intermediate Sources	-	
19,383	127,409	84,000		5000 - Other Sources	84,000	
3,254,428	***3,309,327***	***2,220,300***		***Total Function 000:***	***2,258,359***	
3,254,428	***3,309,327***	***2,220,300***		***Total Function 8000:***	***2,258,359***	
3,254,428	***3,309,327***	***2,220,300***		***Total Resources:***	***2,258,359***	
				Requirements		
				5000 - Other Uses		
				5110 - Long-Term Debt Service		
3,127,019	3,214,290	2,220,300		600 - Other Objects	2,258,359	
3,127,019	***3,214,290***	***2,220,300***		***Total Requirements:***	***2,258,359***	
		-		***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 509-J
June 30, 2024

305 - 2022 Go Bond Issue Debt Fund

Total: $1,173,300

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	-	1,102,100		1000 - Revenue from Local Sources	1,173,300	
-	**-**	***1,102,100***		***Total Resources:***	***1,173,300***	
				Requirements		
				5000 - Other Uses		
				5110 - Long-Term Debt Service		
-	-	1,102,100		600 - Other Objects	1,173,300	
-	**-**	***1,102,100***		***Total Requirements:***	***1,173,300***	
-	**-**	**-**		***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 PROPOSED BUDGET
FYE JUNE 30, 2024

	ACTUALS 2020-21	ACTUALS 2021-22	ADOPTED 2022-23	PROPOSED 2023-24
RESOURCES				
Local sources	-	62,194	10,000	500,000
Intermediate sources	-	-	-	-
State sources	1,323,430	83,497	1,665,979	1,500,000
Federal sources	-	-	-	-
Total Resources	1,323,430	145,691	1,675,979	2,000,000
REQUIREMENTS				
Instruction	-	-	-	-
Support Services	-	-	-	-
Enterprise and Community Services	-	-	-	-
Facilties Acquisition and Constuction	1,323,430	827,449	22,880,949	17,077,500
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Contingency	-	-	6,572,500	6,572,500
Total Requirements	1,323,430	827,449	29,453,449	23,650,000
RESOURCES OVER (UNDER) REQUIREMENTS	-	(681,758)	(27,777,470)	(21,650,000)
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	-	27,539,697	(27,777,470)	(21,650,000)
FUND BALANCE, JULY 1	-	-	27,777,470	21,650,000
FUND BALANCE, JUNE 30	-	27,539,697	-	-

Fund 401- 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.

This project will be completed by September 30, 2023.

Capital Projects - Resources and Requirements

Jefferson County School District 509-J
June 30, 2024

401 - Capital Projects (OTHER Financing)

Total: $1,500,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
1,323,430	83,497	1,665,979		3000 - Revenue From State Sources	1,500,000	
1,323,430	***83,497***	***1,665,979***		***Total Resources:***	***1,500,000***	
				Requirements		
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
3,917	-	-		100 - Salaries	-	
570	-	-		200 - Associated Payroll Costs	-	
1,318,943	83,497	1,665,979		500 - Capital Outlay	1,500,000	
1,323,430	***83,497***	***1,665,979***		***Total Function 4150:***	***1,500,000***	
1,323,430	***83,497***	***1,665,979***		***Total Function 4000:***	***1,500,000***	
1,323,430	***83,497***	***1,665,979***		***Total Requirements:***	***1,500,000***	
-		**-**		***Total Fund 401:***	**-**	

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 509-J
June 30, 2024

403 - Esco Projects

Total: $400,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	34	-		1000 - Revenue from Local Sources	-	
-	1,549,955	1,527,470		5000 - Other Sources	400,000	
-	***1,549,989***	***1,527,470***		***Total Function 000:***	***400,000***	
-	***1,549,989***	***1,527,470***		***Total Function 8000:***	***400,000***	
-	***1,549,989***	***1,527,470***		***Total Resources:***	***400,000***	
				Requirements		
				2000 - Support Services		
				2572 - Purchasing Services		
-	14,661	-		600 - Other Objects	-	
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
-	22,500	-		300 - Purchased Services	-	
-	290,584	1,527,470		500 - Capital Outlay	400,000	
-	***313,084***	***1,527,470***		***Total Function 4150:***	***400,000***	
-	***313,084***	***1,527,470***		***Total Function 4000:***	***400,000***	
-	***327,744***	***1,527,470***		***Total Requirements:***	***400,000***	
-		**-**		***Total Fund 403:***	**-**	

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 509-J
June 30, 2024

404 - In-Town Projects

Total: $21,750,000

2020/21 Actuals	2021/22 Actuals	2022/23 Adopted			2023/24 Proposed	
$	$	$	FTE	Major Function - Function - Object	$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
-	(206,129)	10,000		1000 - Revenue from Local Sources	500,000	
-	26,671,500	26,250,000		5000 - Other Sources	21,250,000	
-	***26,465,372***	***26,260,000***		***Total Function 000:***	***21,750,000***	
-	***26,465,372***	***26,260,000***		***Total Function 8000:***	***21,750,000***	
-	***26,465,372***	***26,260,000***		***Total Resources:***	***21,750,000***	
				Requirements		
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
-	224,827	300,000		300 - Purchased Services	300,000	
-	79	-		400 - Supplies and Materials	-	
-	180,542	19,387,500		500 - Capital Outlay	14,877,500	
-	25,418	-		600 - Other Objects	-	
-	***430,866***	***19,687,500***		***Total Function 4150:***	***15,177,500***	
-	***430,866***	***19,687,500***		***Total Function 4000:***	***15,177,500***	
				6000 - Contingencies		
				6110 - Operating Contingency		
-	-	6,572,500		800 - Other Uses of Funds	6,572,500	
-	***430,866***	***26,260,000***		***Total Requirements:***	***21,750,000***	
-		**-**		***Total Fund 404:***	**-**	