

ADOPTED BUDGET 2024-2025

UNITING TO EMPOWER
CULTURALLY
ENHANCED LEARNERS
TO SHAPE THE WORLD



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

445 SE BUFF Street, Madras OR 97741
(541)475-6192 – jcsd.k12.or.us
Jefferson County School District 509j

2024-2025

ADOPTED BUDGET

Jay Mathisen, Superintendent

Stacie Holmstrom, Chief Financial Officer

May 13, 2024



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2024-25 Budget Message

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

It is my privilege to present to you the Jefferson County School District 509J's Adopted Budget for the fiscal year 2024-25.

The Jefferson County School District 509J was formed in 1963 and serves approximately 2700 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 616 full-time, part-time and substitute employees.

This adopted 2024-25 \$108,932,476 Budget reflects the priorities set by the Board of Directors and our staff, students, families and communities. 509J is focused on the continuous improvement of student experiences and outcomes in our schools. This budget reflects our values highlighted in our Strategic Path Forward, which is a five-year path built upon three elements that define "Who We Are" in 509J: 1) Students Flourish Here, 2) We Care For Each Other, and 3) Better Every Day. Each of those "strands of our DNA" are supported by and aligned to this adopted budget.

Within the alignment to the Strategic Path Forward, this adopted budget will support continued improvement in graduation rates, rates of 9th graders finishing 9th grade "on track", 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 support 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 2024-25:

- 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 2024-25 budget:

- Enrollment numbers below levels in recent years, approximately 200 students lower than the 2018-19 school year
- Immediate and pending retirement of one-time funding resources
- Historic and volatile 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 historically high 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 adopted budget meets that threshold range. However, the adopted budget reflects significant reserve spending in order to provide the services allocated. This is done with full awareness and the intention to best use resources in this coming year to meet student needs. Without adequate funding for the years that follow, this level of service will have to be reduced going forward in order to provide a sustainable financial balance.

CLOSING STATEMENT

This 2024-25 budget reflects planning that is conservative given the challenges noted even while calling for reserve spending, while focused on wise investment of funds in service of the Strategic Path Forward. Wisdom calls for sound and conservative fiscal planning as the district is facing significant pressures on uncertain levels of revenue. It is our aim to steward resources wisely so that students in schools both today and for years to come in 509J have an educational experience defined by 1) Students Flourish Here, 2) We Care For Each Other, and 3) Better Every Day.

Sincerely,

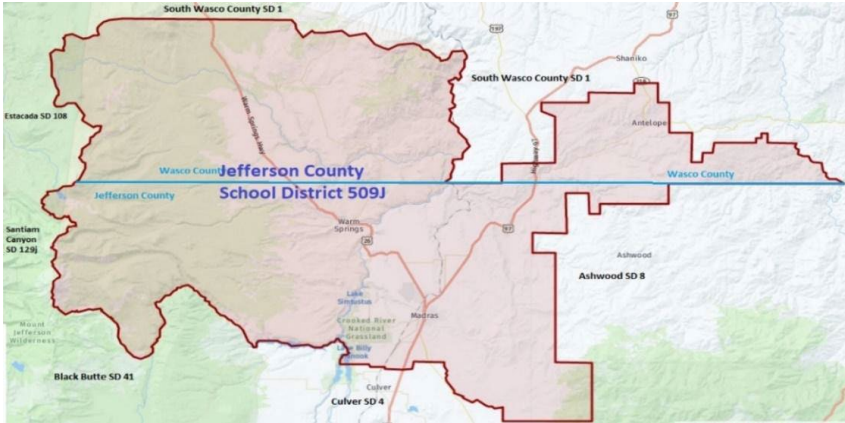


Jay Mathisen
Superintendent



The District

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

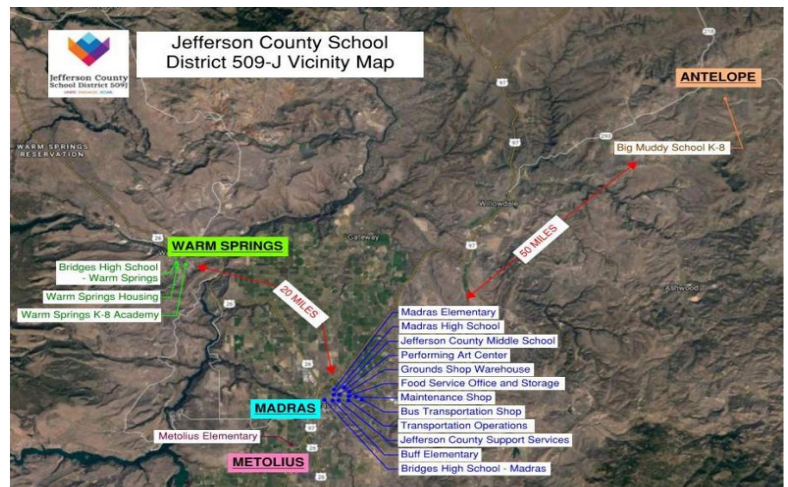


The two Counties owe much of their agricultural prosperity to the railroad which was completed in 1911, and to the development of irrigation projects in the late 1930s. Agriculture is the predominant source of income, with vegetable, grass and flower seeds, garlic, mint and sugar beets cultivated on some 60,000 acres of irrigated land in Jefferson County. Jefferson and Wasco Counties also

have vast rangelands and with 300 days of sunshine and a low yearly rainfall, fishing, hunting, camping, boating, water-skiing, and rock hunting are major tourist activities.

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

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



The District provides a full range of educational services to about 2,700 students in grades kindergarten through twelve. Total enrollment has remained relatively flat until the last several years where we are

not recovering to the point where we were prior to COVID. 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.



Left to right: Kevin Richards, Regina Mitchell, Laurie Danzuka, Courtney Snead and Jacob Struck

District Leadership

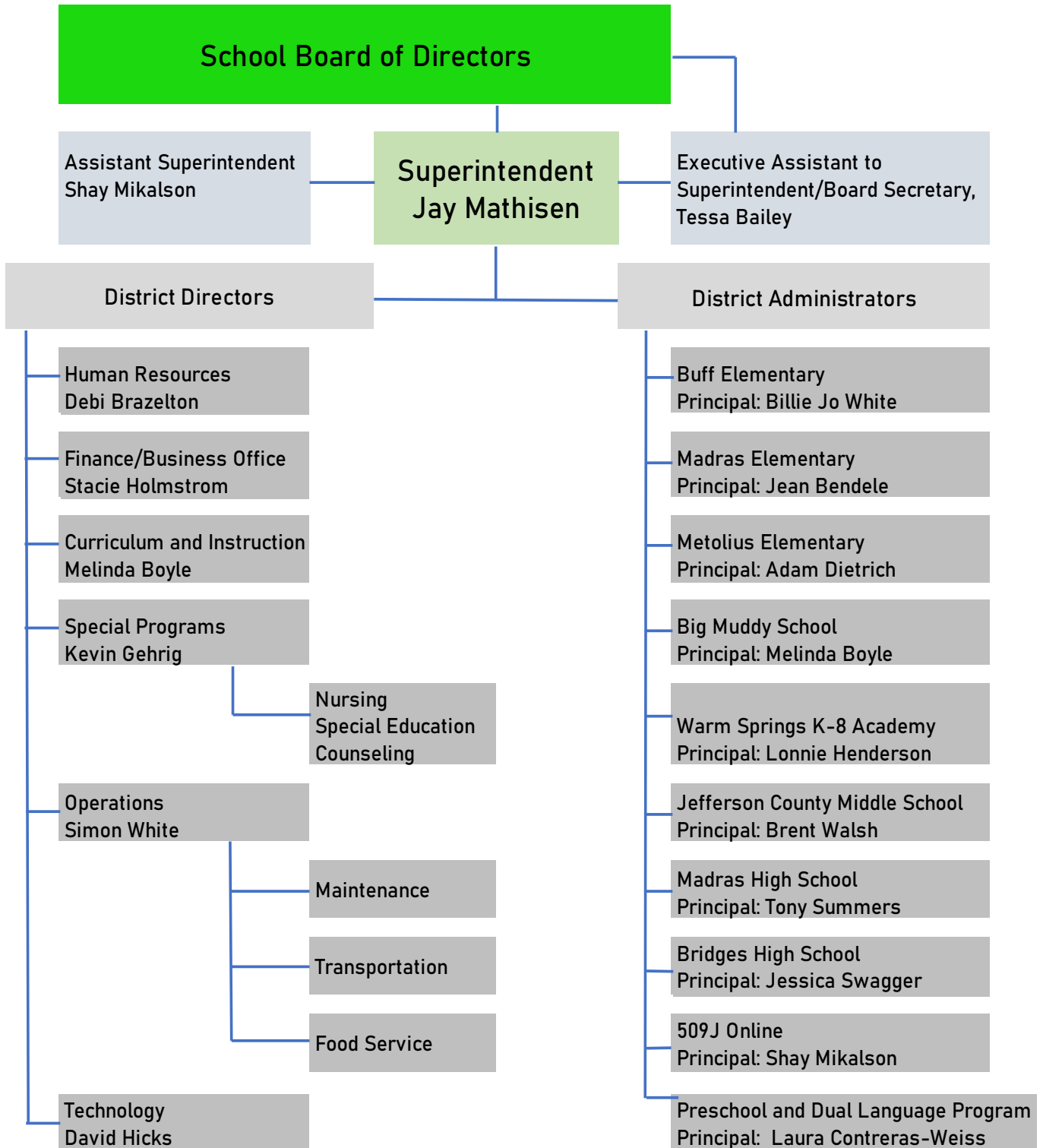
Superintendent Jay Mathisen
Chief Financial Officer Stacie Holmstrom
Human Resources Debi Brazelton
Curriculum and Instruction Melinda Boyle
Technology Services David Hicks
Operations Simon White
Student Services Kevin Gehrig

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

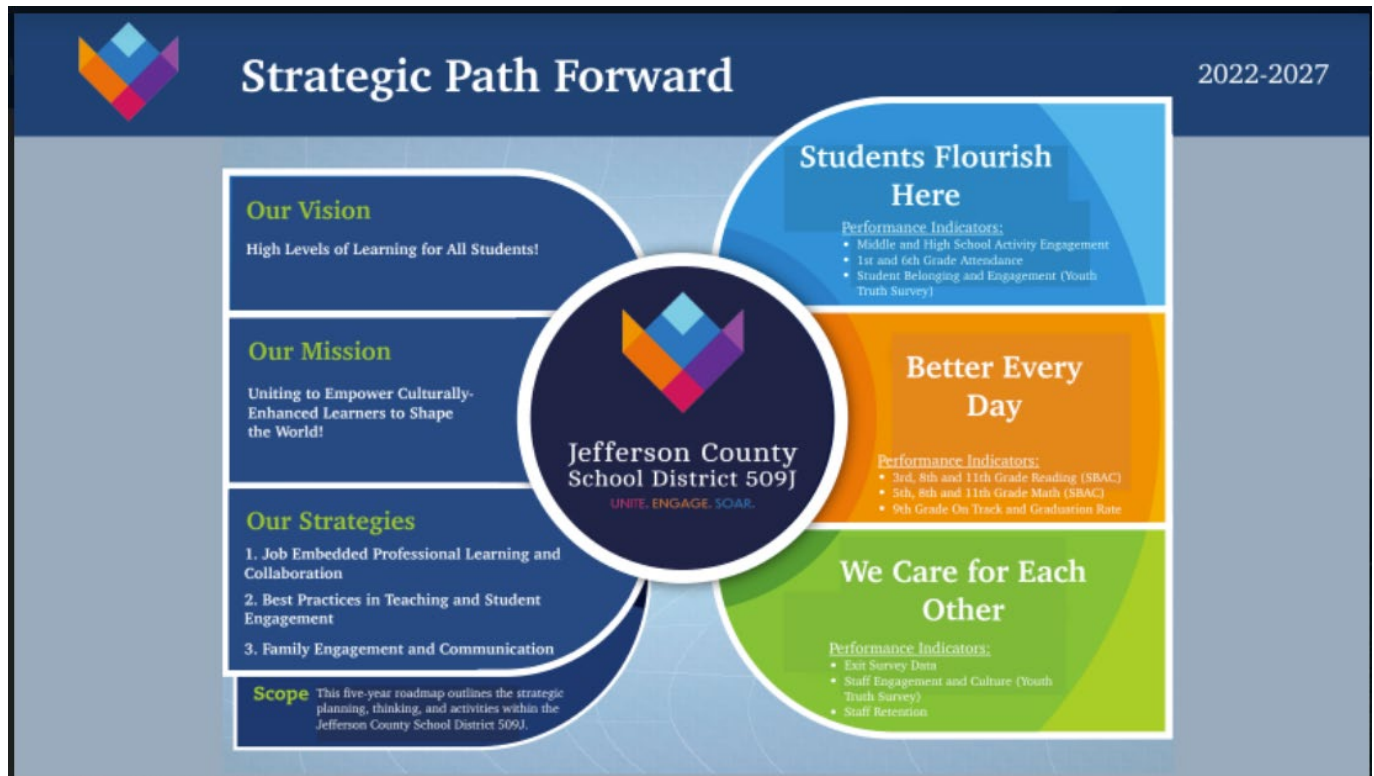


District Organization Chart



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
Regina Mitchell	Position 2	Term ends: 06/30/2025
Jacob Struck	Position 3	Term ends: 06/30/2025
Courtney Snead	Position 4	Term ends: 06/30/2027
Kevin Richards	Position 5	Term ends: 06/30/2027

APPOINTED MEMBERS

Demus Martinez	Position 6	Term ends: 06/30/2025
Sean Gallagher	Position 7	Term ends: 06/30/2026
Marissa Wilson	Position 8	Term ends: 06/30/2026
Melissa Irvine	Position 9	Term ends: 06/30/2025
Danni Katchia	Position 10	Term ends: 06/30/2026



2024-25 Budget Calendar

July 14, 2023	REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">● Adopt 2024-25 Budget Calendar
August 14, 2023	REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">● Select and appoint new Budget Committee members, if applicable. (ORS 294.414)
April 08, 2024	BUDGET COMMITTEE WORK SESSION <ul style="list-style-type: none">● Budget 101 and discussion on projected budget for the District.
April 17, 2024	Publish <u>Notice of Budget Committee meeting</u> in the “Madras Pioneer” (ORS 290.426(5)). (Notice to be published twice, not less than 5 days nor more than 30 days prior to the meeting – April 24, 2024 and May 8, 2024)
May 6, 2024	Proposed Budget Document Completed
May 13, 2024	FIRST BUDGET COMMITTEE MEETING <ul style="list-style-type: none">● Elect presiding officer and alternate presiding officer (ORS 294.414).● Receive Budget Message and Proposed Budget Document (ORS 294.403).● Receive questions and comments from citizens.
May 20, 2024	SECOND BUDGET COMMITTEE MEETING (if needed) <ul style="list-style-type: none">● Budget Committee holds public meeting if needed.● Receive questions and comments from citizens.
May 29, 2024	Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448) (Notice to be published once, not less than 5 days nor more than 30 days prior to the budget hearing – June 5, 2024)
June 10, 2024	REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">● Public hearing on the 2024-25 budget (ORS 294.453).● Resolution to adopt the budget, make appropriations, categorize and impose taxes.
July 15, 2024	Submission of tax certification form and resolutions to the Jefferson County and Wasco County Assessors. Submission of Budget Document to Oregon Department of Education.
August 15, 2024	Submission of electronic budget to the Oregon Department of Education.

Budget at a Glance

The Jefferson County School District 509J adopted budget beginning July 1, 2024 and ending June 30, 2025 includes actual audited figures from 2021-22 and 2022-23, the final adopted budget for 2023-24, and adopted budget for 2024-25. The budget presented in this document includes all governmental funds for which the Board is legally responsible and is organized by fund as follows:

Governmental Fund Types

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

This budget is 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 2024-25 adopted budget for all funds is \$108,932,476, a decrease of \$6,071,862 or 5.5%, under the final 2023-24 budget. The main reason for the decrease is that many of our bond construction projects have been completed and most of our ESSER funds have been spent. ESSER III (206) can be spent through September 2024 and we plan to use those funds on the Secure Vestibules and HVAC work that will be completed in the buildings.

The General Fund and Sub Funds represent 62.5% of the 2024-25 adopted budget for all funds and accounts for most operating activities of the District except those activities required to be accounted for in another fund. General Fund revenues come from three main sources: local property taxes, the State School Fund (primarily funded through Oregon’s state income tax), and Impact Aid. The Debt Service Funds accounts for 6.5% of the 2024-25 adopted budget for all three funds and accounts for activities related to paying the debt for capital projects and PERS Unfunded Liability refinancing. The revenue for the Debt Service account comes mainly from local property taxes and the general fund. The Capital Project Funds represent 14.22% of the 2024-25 adopted budget for all funds and accounts for activities related to the acquisition, construction and equipping of school facilities. Capital Project Funds revenue comes primarily from proceeds from the sale of bonds, bond premium, interest earnings, and capital project grants.

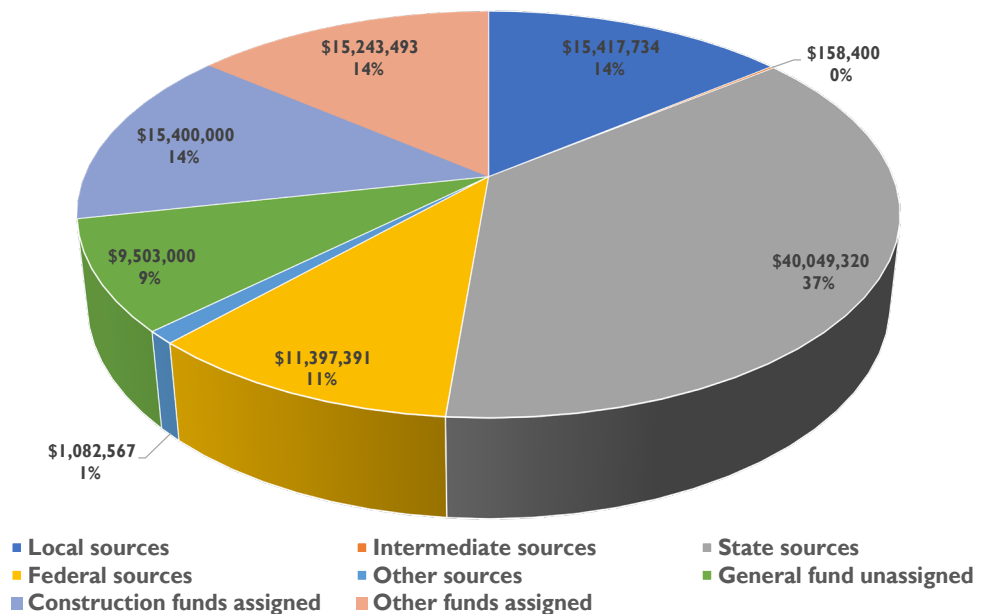
Resources

Resources in 2024-25 budget include federal, state, intermediate and local sources, other sources include the beginning fund balance and transfers between funds. In 2024-25, the adopted resources for all funds totals \$108,932,476, a decrease of \$6,072,074 or 5.5%, compared to the 2023-24 adopted budget. In 2024-25, the primary source of revenue for all funds are state sources contributing the largest portion of resources for all funds with 37% followed by local sources, primarily property taxes, totaling \$15,417,734 or 14.2% of all sources and federal revenue totaling \$11,397,391 or 10.5% of all sources.

Together, local, state, and federal sources comprise \$66,864,445 or 61.8% of all sources. The District estimates that all of its governmental funds will receive approximately 37% of its resources from the state, 14.2% from property taxes, 10.5% from federal sources, 37.1% 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 \$9,503,000 or 8.78% of the total revenue in the budget.

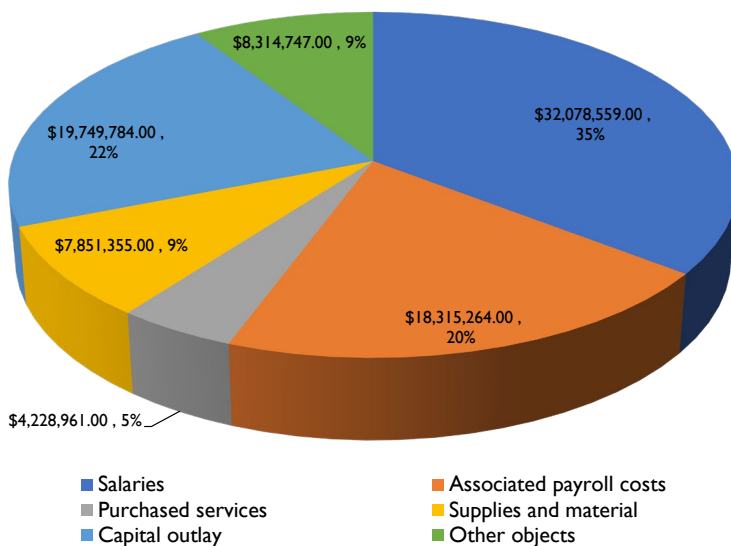
Other assigned revenue is split between the sub-funds of the general fund that are assigned to various areas, i.e. bus replacement \$15,243,493 at 14% and the General Obligation Bond Construction Fund (404) that comprises \$15,400,000 or 14.2% of the total revenue.





Requirements

The largest requirement in the District’s budget for all funds are salaries and associated payroll costs. Adopted budget requirements for all funds in 2024-25 decreased by \$6,072,074 or 5.5% to \$108,932,476 compared to the 2023-24 adopted budget. Salaries and associated payroll cost comprise \$50,397,317 or 55%.



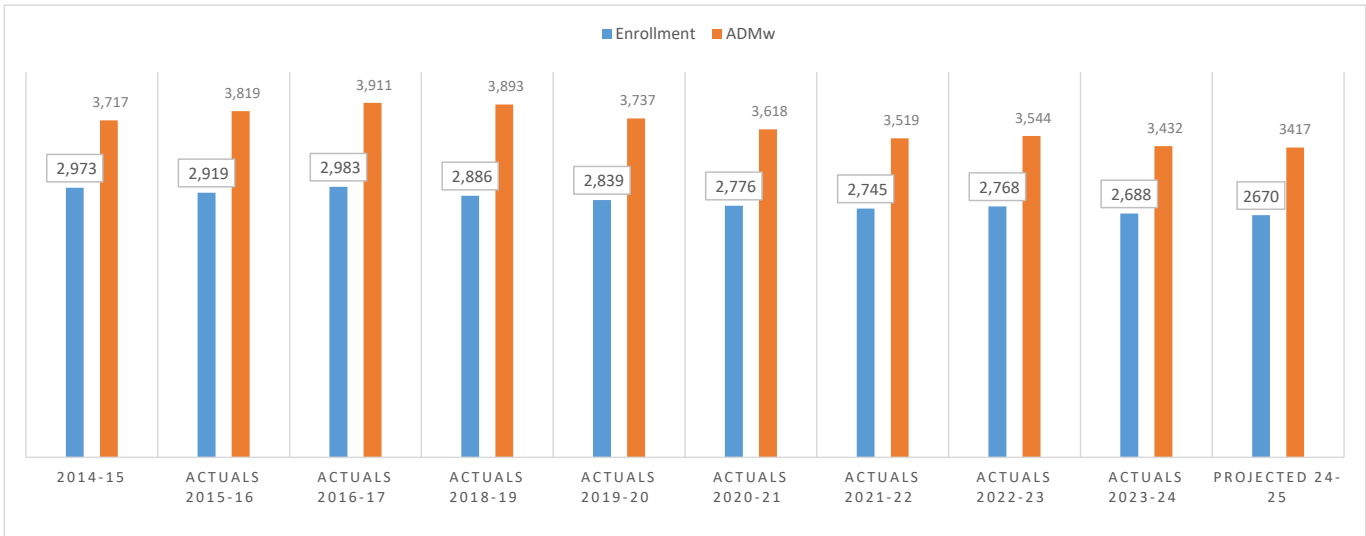
Capital Outlay is the next largest due to the ongoing bond and non-bond projects that the district is currently pursuing at 22% of the budget or \$19,749,784.

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 2024-25 is projected at 3417. Historically, the District averages about 1.2 ADMw per student enrolled. Projected 2024-25 rates per ADMw are \$10,896 an increase of \$470 or 4.3% compared to projected 2023-24 rates of \$10,426.



Ribbon cutting ceremony at the new Madras High School Soccer Complex

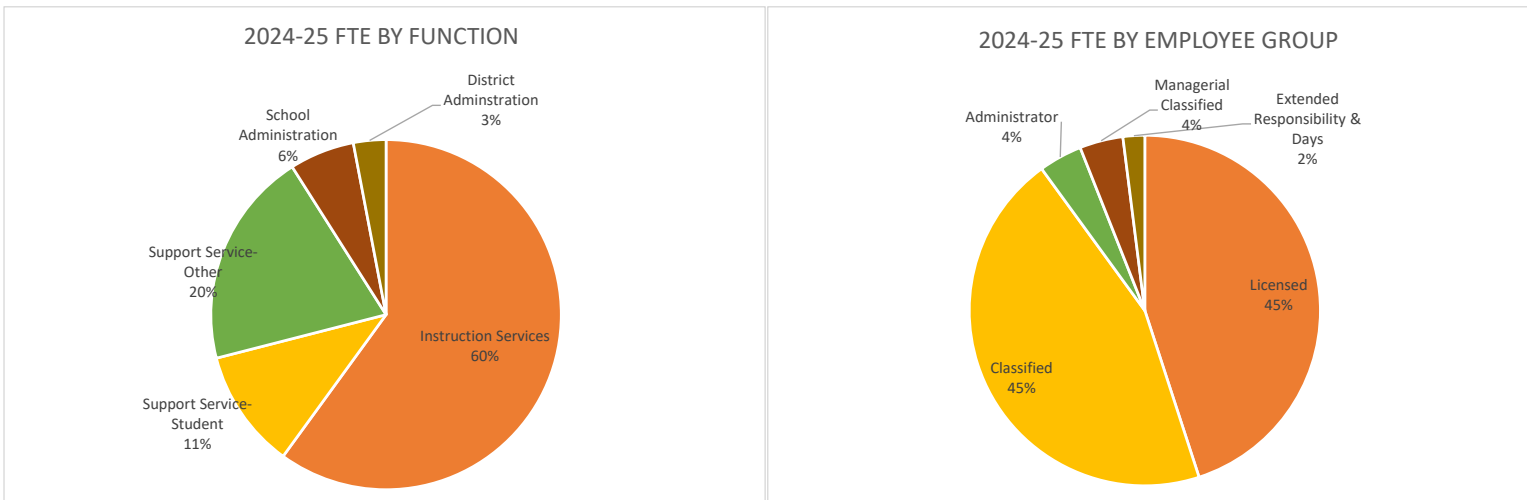
Property Taxes

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.

Staffing

A full time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. The employee contract year ranges from 179 day to 260-day work year. The adopted budget includes full time equivalents (FTE) within General Fund and Special Revenue Funds totaling 498.75 a slight increase from 2023-24 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.

Employee salaries and benefits (associated payroll costs) represent 55% of total requirements and are adopted at \$50,397,317 for 2024-25.



Long Term Debt

GENERAL OBLIGATION BONDS

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

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



On February 25, 2020 the District issued federally taxable general obligation refunding bonds of \$24,680,000 to partially refund outstanding bonds of the Series 2013 General Obligation with a true interest cost of 2.09% and an average coupon rate of 1.97%. The net proceeds after payment of underwriting fees and other issuance costs were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments of the May 23, 2013 and July 23, 2013 general obligation bonds. The refunding reduced total debt service by \$2,176,394 and obtained an economic gain defined as the difference between the present values of the debt service payments on the old and new debt of 8.82%. At the November 2021 election, Jefferson County School District 509J voters approved a \$24,000,000 bond measure which will be matched with a \$4,000,000 matching grant from the State of Oregon's OSCIM program. On February

16, 2022, the District issued \$24,000,000 in general obligation bonds for health, safety, security improvements, to update and repair aging facilities, and expand vocational opportunities and early learning. On the date that the bonds were purchased the district received an additional \$2,671,500 in bond premium. Offering the opportunity to cover the additional costs of products and services due to the current and forecasted economic conditions.

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Year of Maturity	Series 2020		Series 2022		Total
	Principal	Interest	Principal	Interest	
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
	\$ 20,835,000	\$ 2,657,070	\$ 23,655,000	\$ 10,064,949	\$ 55,392,468

PENSION OBLIGATION BONDS

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

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

On January 31, 2012 the District participated with six other school districts to issue the OSBA Limited Tax Pension Refunding Obligations Series 2012 to advance refund the 2021 debt service obligation of the Series



2002 OSBA Limited Tax Pension Issuance. The District issued \$835,000 in debt as part of the \$22,000,000 pooled issuance. As a result, the 2021 portion of the Series 2002 OSBA Limited Tax Pension is considered to be defeased.

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

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

SCHEDULE OF REDEMPTION AND INTEREST REQUIREMENTS

Year of Maturity	Series 2002		Series 2021		Total
	Principal	Interest	Principal	Interest	
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
	\$ 6,325,000	\$ 1,104,089	\$ 30,820,000	\$ 8,132,490	\$ 41,843,265

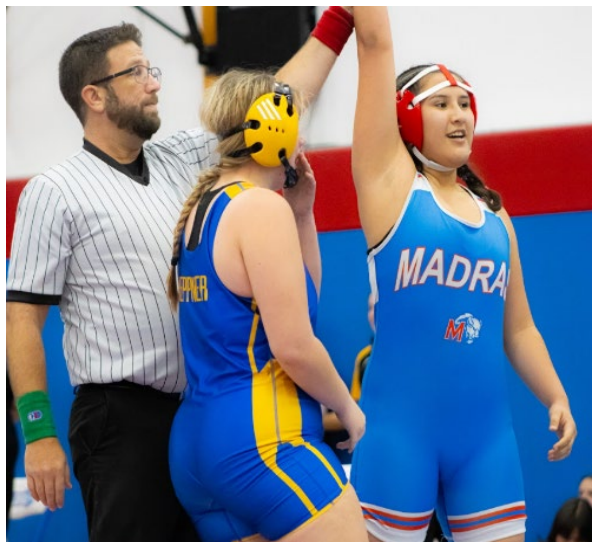


AMERESCO MASTER TAX-EXEMPT INSTALLMENT PURCHASE AGREEMENT

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
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
	\$ 1,489,421	\$ 332,333	\$ 1,731,489



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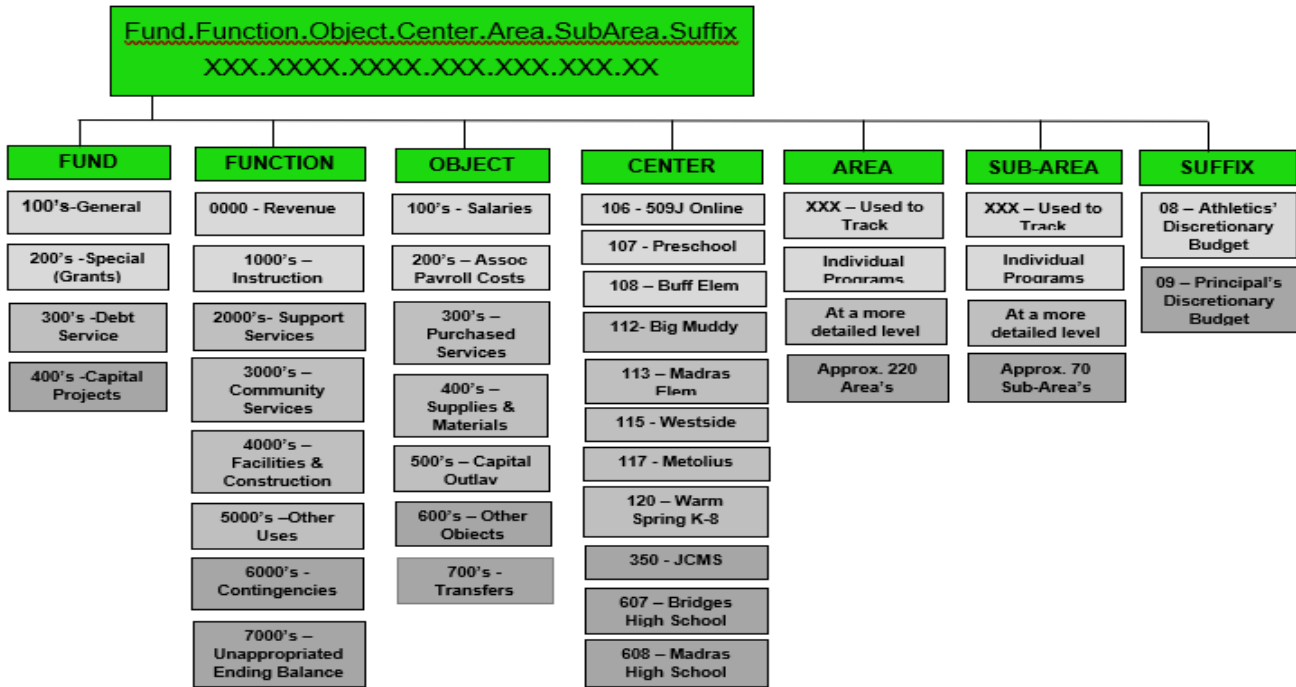
1000	Instruction
2000	Support Services
3000	Enterprise and Community Services
4000	Facilities Acquisition and Construction
5000	Other Uses
6000	Contingency
7000	Unappropriated Ending Fund Balance

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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Kindergarten	212	208	209	191	189
Grades 1-5	1079	1093	1064	1060	1055
Grades 6-8	642	638	706	654	620
Grades 9-12					
509-J Online		106	82	*	*
Bridges High School	85	82	76	78	78
Madras High School	732	640	709	737	728
Heart of Oregon	4	7	0	0	0
Total Students	<u>2754</u>	<u>2774</u>	<u>2846</u>	<u>2720</u>	<u>2670</u>

ADMw	3,730	3,566	3,673	3,544	3,417
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Class Size Ratios

* now MHS Online

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

Extended ADMw	3,544
State School Fund (SSF)	\$10.2 Billion (23-25 Biennium)
JCSD 509J Share of SSF	\$ 37,562,178
Property Taxes	Included in SSF at \$6,300,000
Beginning General Fund Balance	\$9,503,000 used as a resource
Ending General Fund Balance	\$5,106,312 used as a planned reserve

Salaries Licensed: Full step increase as of July 1, 2024 - 3.25% 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 I & 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 \$1,645 month

* Both classified and licensed staff are currently negotiating - therefore an increase of \$25/month on the insurance and the 3.25% increase for both groups is an estimate.



JEFFERSON COUNTY SCHOOL DISTRICT 509]
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2025

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
RESOURCES					
Local sources	7,765,265	638,921	6,913,548	100,000	15,417,734
Intermediate sources	128,400	30,000	-	-	158,400
State sources	31,508,778	8,540,542	-	-	40,049,320
Federal sources	3,677,000	7,720,391	-	-	11,397,391
Total Resources	<u>43,079,443</u>	<u>16,929,854</u>	<u>6,913,548</u>	<u>100,000</u>	<u>67,022,845</u>
REQUIREMENTS					
Instruction	26,997,008	6,726,695	-	-	33,723,703
Support services	21,433,275	5,369,396	-	-	26,802,671
Enterprise and community services	222,148	3,972,730	-	-	4,194,878
Facilities acquisition and construction	1,200,000	2,010,000	-	15,500,000	18,710,000
Debt service	-	-	7,097,934	-	7,097,934
Contingency	-	-	-	-	-
Total Requirements	<u>49,852,431</u>	<u>18,078,821</u>	<u>7,097,934</u>	<u>15,500,000</u>	<u>90,529,186</u>
RESOURCES OVER (UNDER) REQUIREMENTS	<u>(6,772,988)</u>	<u>(1,148,967)</u>	<u>(184,386)</u>	<u>(15,400,000)</u>	<u>(23,506,341)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	680,570	982,182	100,386	-	1,763,138
Operating transfers out	(1,763,138)	-	-	-	(1,763,138)
Lump Sum Payment to PERS	-	-	-	-	-
Bonds and premium on proceeds	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,082,568)</u>	<u>982,182</u>	<u>100,386</u>	<u>-</u>	<u>-</u>
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	<u>(7,855,556)</u>	<u>(166,785)</u>	<u>(84,000)</u>	<u>(15,400,000)</u>	<u>(23,506,341)</u>
FUND BALANCE, JULY 1	<u>24,335,708</u>	<u>326,785</u>	<u>84,000</u>	<u>15,400,000</u>	<u>40,146,493</u>
FUND BALANCE, JUNE 30	<u>16,480,152</u>	<u>160,000</u>	<u>-</u>	<u>-</u>	<u>16,640,152</u>

Resources and Requirements by Fund - All Funds

Jefferson County School District 509-J
June 30, 2025

2021/22		2022/23		2023/24		2024/25	
Actuals		Actuals		Adopted		Adopted	
\$	\$	\$	FTE	Account Type - Fund		\$	FTE
				Resources			
46,899,516	50,867,181	49,913,637		100 - General Fund		51,944,203	
2,507,867	2,536,882	2,231,533		101 - Bus Replacement Fund		2,220,366	
38,088	35,106	22,606		102 - Employee Wellness Program		11,840	
83,541	126,383	178,900		104 - WS Housing Fund		190,740	
187,438	216,040	226,380		105 - Performing Arts Center		230,663	
119,266	87,043	72,043		106 - Classroom Furniture Replacement Fund		72,043	
1,335,451	1,484,605	1,316,421		107 - Technology Replacement Fund		1,325,000	
1,897,981	1,900,275	1,570,275		108 - Textbook Replacement Fund		1,700,000	
638,156	566,971	550,606		109 - Equipment Replacement Fund		425,000	
2,888,578	4,409,330	3,495,485		110 - Maint & Repair Projects		4,725,000	
255,100	255,100	255,100		111 - PERS Reserve Fund		255,100	
2,619,432	3,219,432	3,319,432		118 - Stabilization Fund		4,569,432	
426,334	426,334	426,334		119 - WS School Building Fund		426,334	
788,144	574,112	148,149		202 - Read to Succeed Program		156,567	
1,140,071	1,438,077	1,466,530		203 - Title I-A Grants		1,301,781	
595,158	498,595	500,000		204 - 21st Century Grant		500,000	
210,230	-	-		205 - Title VI Indian Education		-	
601,031	1,490,567	6,405,938		206 - ESSER III Grant		2,000,000	
359,782	370,518	-		207 - Native Language Program		-	
212,662	252,339	164,128		208 - Title V-B Rural Ed Initiative		96,503	
136,336	90,922	157,700		209 - Title II-A Quality Teachers		147,393	
2,011,759	1,028,834	1,100,000		210 - Cares ESSER Grant		-	
153,594	213,750	217,222		211 - Title I-A School Improvement		182,901	
355,854	707,046	540,000		213 - IDEA Special Education		713,820	
137,458	192,997	93,546		215 - Early Head Start		162,155	
15,809	70,104	65,278		216 - Title III Language (ESL)		57,824	
1,021,635	167,557	-		219 - It Is A New Day		-	
238,227	243,236	195,218		223 - Youth Transition Program		101,734	
9,076	7,657	8,700		226 - Title X McKinney-Vento Grant		10,208	
1,988,041	2,861,374	2,515,954		251 - Student Investment Account		3,099,244	
861,605	877,461	859,673		252 - High School Success (M98)		814,858	
289,940	1,874,602	1,393,385		253 - ODE State Grants		2,492,669	
28,038	57,717	50,000		254 - Outdoor School (M99)		50,000	
-	-	18,034		255 - SMILE Program		21,089	
275,041	423,294	524,000		256 - Preschool Promise		524,000	
662,960	766,164	473,683		257 - State Summer School Program		1,288,438	
-	-	-		259 - Early Literacy		252,719	
536,981	719,506	506,000		262 - Student Body Fund		506,000	
74,426	91,687	75,000		263 - School Enrichment Fund		75,000	
198,845	141,051	252,068		271 - Miscellaneous Grants & Donations		252,068	
17,161	100,139	48,913		272 - HDESD		59,039	
159,632	95,921	106,381		273 - On-Site Child Care		153,271	
9,802	11,577	10,000		274 - Activity Bus		10,000	
2,705,644	3,025,668	3,058,727		299 - Child Nutrition		3,209,540	
-	90,300	97,477		302 - Ameresco Financing		100,386	
34,686,847	3,297,147	3,292,435		303 - 2002 OSBA PERS Bond Issue Debt Fund		3,429,689	
3,309,327	2,255,563	2,258,359		304 - 2013 Go Bond Issue Debt Fund		2,258,359	
-	1,103,000	1,173,300		305 - 2022 Go Bond Issue Debt Fund		1,309,500	
83,497	624,764	1,500,000		401 - Capital Projects (OTHER Financing)		-	
1,549,989	1,236,958	400,000		403 - Esco Projects		400,000	
26,465,372	26,996,784	21,750,000		404 - In-Town Projects		15,100,000	
141,786,720	120,127,670	115,004,550		Total Resources:		108,932,476	
				Requirements			
35,465,175	38,217,754	49,913,637	379.92	100 - General Fund		51,944,203	385.43
355,179	371,640	2,231,533		101 - Bus Replacement Fund		2,220,366	
9,481	24,873	22,606	0.08	102 - Employee Wellness Program		11,840	0.08
7,121	11,213	178,900		104 - WS Housing Fund		190,740	
167,985	204,393	226,380	1.50	105 - Performing Arts Center		230,663	1.25
47,224	30,562	72,043		106 - Classroom Furniture Replacement Fund		72,043	
239,901	278,407	1,316,421		107 - Technology Replacement Fund		1,325,000	
97,706	412,086	1,570,275		108 - Textbook Replacement Fund		1,700,000	
96,185	48,115	550,606		109 - Equipment Replacement Fund		425,000	
559,000	939,119	3,495,485		110 - Maint & Repair Projects		4,725,000	
-	-	255,100		111 - PERS Reserve Fund		255,100	
-	-	3,319,432		118 - Stabilization Fund		4,569,432	7.77
-	-	426,334		119 - WS School Building Fund		426,334	
788,144	574,112	148,149	1.05	202 - Read to Succeed Program		156,567	1.05
1,140,071	1,438,077	1,466,530	10.40	203 - Title I-A Grants		1,301,781	10.39
595,158	498,595	500,000	3.40	204 - 21st Century Grant		500,000	2.50
210,230	-	-		205 - Title VI Indian Education		-	

Continued on Next Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Account Type - Fund	\$	FTE	
601,031	1,490,567	6,405,938	16.39	206 - ESSER III Grant	2,000,000		
359,782	370,518	-		207 - Native Language Program	-		
212,662	252,339	164,128	2.00	208 - Title V-B Rural Ed Initiative	96,503	1.00	
136,336	90,922	157,700		209 - Title II-A Quality Teachers	147,393		
2,011,759	1,028,834	1,100,000		210 - Cares ESSER Grant	-		
153,594	213,750	217,222	1.50	211 - Title I-A School Improvement	182,901	2.00	
355,854	707,046	540,000	7.59	213 - IDEA Special Education	713,820	9.09	
56,698	162,839	93,546	1.83	215 - Early Head Start	162,155	3.05	
15,809	70,104	65,278	0.50	216 - Title III Language (ESL)	57,824	0.50	
1,021,635	167,557	-		219 - It Is A New Day	-		
238,227	243,236	195,218	2.00	223 - Youth Transition Program	101,734	1.00	
9,076	7,657	8,700	0.12	226 - Title X McKinney-Vento Grant	10,208	0.13	
1,988,041	2,861,374	2,515,954	23.78	251 - Student Investment Account	3,099,244	27.45	
861,605	877,461	859,673	6.75	252 - High School Success (M98)	814,858	6.00	
289,940	1,875,769	1,393,385	2.00	253 - ODE State Grants	2,492,669	6.00	
28,038	57,717	50,000		254 - Outdoor School (M99)	50,000		
-	-	18,034	0.56	255 - SMILE Program	21,089	0.56	
275,041	423,294	524,000	5.84	256 - Preschool Promise	524,000	4.84	
662,960	766,164	473,683		257 - State Summer School Program	1,288,438		
-	-	-		259 - Early Literacy	252,719	1.75	
255,579	397,201	506,000		262 - Student Body Fund	506,000		
38,602	43,161	75,000		263 - School Enrichment Fund	75,000		
196,217	138,423	252,068		271 - Miscellaneous Grants & Donations	252,068		
17,161	100,139	48,913	0.56	272 - HDESD	59,039	0.56	
123,635	95,921	106,381	1.33	273 - On-Site Child Care	153,271	1.83	
9,802	11,577	10,000		274 - Activity Bus	10,000		
2,683,314	2,990,032	3,058,727	24.69	299 - Child Nutrition	3,209,540	24.53	
-	90,265	97,477		302 - Ameresco Financing	100,386		
34,678,603	3,174,278	3,292,435		303 - 2002 OSBA PERS Bond Issue Debt Fund	3,429,689		
3,214,290	2,220,249	2,258,359		304 - 2013 Go Bond Issue Debt Fund	2,258,359		
-	1,102,098	1,173,300		305 - 2022 Go Bond Issue Debt Fund	1,309,500		
83,497	624,764	1,500,000		401 - Capital Projects (OTHER Financing)	-		
327,744	728,972	400,000		403 - Esco Projects	400,000		
430,866	8,409,462	21,750,000		404 - In-Town Projects	15,100,000		
91,115,957	74,842,637	115,004,550	493.79	Total Requirements:	108,932,476	498.76	
(50,670,763)	(45,285,033)	-	493.79	Total Fund:	-	498.76	



General Fund and General Sub Funds

The General Fund accounts for all general operating revenue, expenditures and transfers of the District. The principal sources of revenue are from the local tax levy, state basic school support and Impact Aid funds. The General Sub-Fund accounts are used to separate accounting records for management purposes. The General account is Fund 100, the General Sub-Fund accounts are as follows:

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

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2025

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
RESOURCES				
Local sources	5,974,998	7,135,388	6,331,093	7,765,265
Intermediate sources	133,975	145,103	128,000	128,400
State sources	29,173,314	31,276,786	31,316,784	31,508,778
Federal sources	2,906,537	3,580,719	3,187,000	3,677,000
Total Resources	38,188,824	42,137,996	40,962,877	43,079,443
REQUIREMENTS				
Instruction	18,963,648	21,055,676	24,389,936	26,997,008
Support services	14,865,760	16,711,317	18,424,384	21,433,275
Enterprise and community services	190,743	159,529	182,726	222,148
Facilities acquisition and construction	509,254	951,376	1,441,000	1,200,000
Debt service	-	-	-	-
Contingency	-	-	300,000	-
Total Requirements	34,529,405	38,877,898	44,738,046	49,852,431
RESOURCES OVER (UNDER) REQUIREMENTS	3,659,419	3,260,098	(3,775,169)	(6,772,988)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	2,161,467	934,480	652,947	680,570
Operating transfers out	(2,515,584)	(1,660,287)	(1,541,848)	(1,763,138)
Lump Sum Payment to PERS	-	-	-	-
Gain (loss) on sale of capital assets	-	12,633	-	-
Total Other Financing Sources (Uses)	(354,117)	(713,174)	(888,901)	(1,082,568)
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	3,305,302	2,546,924	(4,664,070)	(7,855,556)
FUND BALANCE, JULY 1	19,546,460	22,852,791	21,962,928	24,335,708
FUND BALANCE, JUNE 30	22,851,762	25,399,715	17,298,858	16,480,152

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2025

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
RESOURCES			
Local sources	7,612,025	153,240	7,765,265
Intermediate sources	3,400	125,000	128,400
State sources	31,258,778	250,000	31,508,778
Federal sources	3,567,000	110,000	3,677,000
Total Resources	42,441,203	638,240	43,079,443
REQUIREMENTS			
Instruction	26,070,008	927,000	26,997,008
Support services	18,974,746	2,458,529	21,433,275
Enterprise and community services	30,000	192,148	222,148
Facilities acquisition and construction	-	1,200,000	1,200,000
Debt service	-	-	-
Contingency	-	-	-
Total Requirements	45,074,754	4,777,677	49,852,431
RESOURCES OVER (UNDER) REQUIREMENTS	(2,633,551)	(4,139,437)	(6,772,988)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	680,570	680,570
Operating transfers out	(1,763,137)	-	(1,763,137)
Total Other Financing Sources (Uses)	(1,763,137)	680,570	(1,082,567)
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	(4,396,688)	(3,458,867)	(7,855,555)
FUND BALANCE, JULY 1	9,503,000	14,832,708	24,335,708
FUND BALANCE, JUNE 30	5,106,312	11,373,841	16,480,152

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2025

OBJECT	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	ADOPTED
		2021-22	2022-23	2023-24	2024-25
1111	CURRENT YEAR'S TAXES*	5,062,827	5,197,876	5,237,250	6,000,000
1112	PRIOR YEAR'S TAXES*	119,226	105,858	132,750	300,000
1113	COUNTY TAX SALES FOR BACK TAXES*	586	360	-	-
1114	PAYMENT IN LIEU OF TAXES*	597	266	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	-	-	30,000	30,000
1414	TRANSPORTATION FEES FOR FOSTER CHILDREN	-	(218)	-	-
1415	TRANSPORTATION FEES IN DISTRICT	77,099	105,226	35,000	35,000
1510	INTEREST ON INVESTMENTS	133,598	634,646	135,000	519,181
1530	GAIN OR LOSS ON SALE OF INVESTMENTS	(211,593)	211,593	-	-
1710	ADMISSIONS	19,171	26,763	20,000	20,000
1910	BUILDING & EQUIPMENT RENTALS REVENUE	80,415	88,332	88,240	88,240
1921	PRIVATE GRANTS	15,000	-	-	-
1980	FEES CHARGED TO GRANTS	509,524	538,206	441,853	521,844
1990	MISCELLANEOUS REVENUE	102,232	132,031	40,000	100,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	4,267	4,414	30,000	10,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	2,350	4,781	10,000	10,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	-	146	-	-
1994	FINGERPRINTING CHARGES	3,857	5,213	5,000	5,000
1995	MEDICAID	2,412	-	24,000	24,000
1997	PAY TO PLAY	3,250	-	12,000	12,000
1998	E-RATE REVENUE	50,180	79,895	90,000	90,000
2101	COUNTY SCHOOL FUNDS*	50,397	56,232	3,000	3,400
2199	OTHER INTERMEDIATE SOURCES	3,453	4,442	-	-
2240	PUBLIC PURPOSE CHARGE	80,125	84,429	125,000	125,000
3101	STATE SCHOOL FUND*	28,869,889	30,923,865	30,949,906	31,136,203
3103	COMMON SCHOOL FUND*	303,425	352,921	366,878	372,575
4201	TRANSPORTATION FEE FOR FOSTER CHILDREN	6,908	-	-	-
4300	JROTC	15,940	247,966	162,000	162,000
4801	FEDERAL FOREST FEES*	79,437	86,120	75,000	15,000
4802	IMPACT AID ENTITLEMENT	2,804,252	3,246,633	2,950,000	3,500,000
5201	OPERATING TRANSFERS IN	2,161,467	934,480	652,947	680,570
5300	SALE/COMP LOSS OF ASSETS	-	12,633	-	-
5400	BEGINNING FUND BALANCE	19,546,460	22,852,791	21,962,928	24,335,708
TOTALS		59,896,751	65,937,900	63,578,752	68,095,721
*Resources included in State School Fund Formula		34,486,384	36,723,498	36,764,784	37,827,178
Required State Food Services Match		17,635	14,517	18,000	18,000
Total State School Fund Formula Resources		34,504,019	36,738,015	36,782,784	37,845,178
5201	OPERATING TRANSFERS IN	(2,161,467)	(934,480)	(652,947)	(680,570)
TOTAL NET OF INTERFUND TRANSFERS		57,735,284	65,003,420	62,925,805	67,415,151

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2025

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	ADOPTED
		2021-22	2022-23	2023-24	2024-25
1111	ELEMENTARY INSTRUCTION	6,777,098	7,261,567	7,893,716	8,966,376
1121	MIDDLE SCHOOL INSTRUCTION	2,609,577	3,487,709	3,908,511	4,373,602
1122	MIDDLE SCHOOL EXTRACURRICULAR	199,222	263,113	222,982	250,078
1131	HIGH SCH REGULAR INSTRUCTION	2,917,915	3,060,656	3,600,781	4,054,754
1132	HIGH SCHOOL EXTRACURRICULAR	581,326	568,884	626,831	668,242
1210	TAG INSTRUCTIONAL PROGRAM	52,839	57,665	67,520	76,153
1220	LIFE SKILLS INSTRUCT PROGRAM	1,560,745	1,708,817	1,982,716	2,155,869
1223	COMMUNITY TRANSITION CENTER	214,844	314,426	317,716	376,270
1227	EXTENDED SCHOOL YEAR	51,363	46,175	500	1,000
1229	BEHAVIORAL PROGRAM	372,748	444,884	823,510	1,094,839
1250	SPECIAL EDUCATION PROGRAM	1,628,737	1,649,448	2,015,330	2,231,335
1272	TITLE I-A/D	23	25	-	-
1283	ALTERNATIVE EDUCATION	711,723	845,886	945,802	1,216,883
1291	ESL INSTRUCTIONAL PROGRAM	1,285,488	1,346,421	1,984,021	1,531,607
2112	ATTENDANCE SERVICES	70,802	151,963	157,909	176,867
2113	SOCIAL WORK SERVICES	-	-	3,000	2,000
2114	STUDENT ACCOUNTING SERVICES	197,436	39,414	46,246	49,251
2115	STUDENT SAFETY	121,274	96,584	183,000	160,000
2122	COUNSELING SERVICES	304,288	299,254	311,280	921,434
2130	HEALTH & NURSING SERVICES	35,451	42,228	41,900	281,898
2160	OTHER STUDENT TREATMENT SERVICES	156,838	125,374	88,000	110,000
2190	STUDENT SUPPORT SERVICES	248,989	279,640	308,502	376,068
2211	IMPROVEMENT OF INSTRUCTION SERVICES	221,465	241,912	775,800	486,486
2213	CURRICULUM DEVELOPMENT	18,910	2,438	-	-
2220	EDUCATIONAL MEDIA SERVICES	381,709	432,968	440,523	487,057
2230	ASSESSMENT & TESTING	40,376	1,744	11,700	40,500
2240	INSTRUCTIONAL STAFF DEVELOPMENT	85,598	40,505	101,761	81,167
2244	ADMINISTRATION STAFF DEVELOPMENT	8,960	-	25,000	25,000
2310	BOARD OF EDUCATION SERVICES	135,040	173,466	168,750	162,250
2311	PARENT ADVISORY COMMITTEE	-	-	-	-
2321	OFFICE OF SUPERINTENDENT	479,186	479,676	477,724	623,620
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	32,048	27,862	29,000	29,500
2410	OFFICE OF THE PRINCIPAL SERVICES	2,771,475	3,402,967	3,582,616	4,160,054
2520	FISCAL SERVICES	776,275	885,163	856,843	1,087,502
2528	RISK MANAGEMENT SERVICES	112,285	120,446	124,000	150,300
2542	BUILDINGS SERVICES	2,859,324	3,264,720	3,447,367	3,660,495
2543	GROUNDS SERVICES	93,461	345,290	449,867	518,277
2544	MAINTENANCE SERVICES	1,093,319	1,287,861	1,287,996	1,500,406

Continue on Next Page

Continued from Previous Page

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	ADOPTED
		2021-22	2022-23	2023-24	2024-25
2546	SECURITY SERVICES	7,425	-	7,700	26,000
2552	VEHICLE OPERATION SERVICES	3,022,670	3,294,686	3,626,739	4,100,017
2572	PURCHASING SERVICES	(22,961)	51,233	41,342	37,284
2573	WAREHOUSE & DISTRIBUTING SERVICES	26,854	28,700	28,287	274
2574	PUBLISHING & DUPLICATING SERVICES	246	-	-	-
2626	GRANT WRITING SERVICES	15,990	18,763	15,000	15,000
2633	PUBLIC INFORMATION SERVICES	45,850	67,407	34,700	239,161
2640	STAFF SERVICES (HUMAN RESOURCES)	599,502	703,259	804,240	836,068
2642	RECRUITMENT SERVICES	16,251	-	21,000	25,500
2645	EMPLOYEE HEALTH SERVICES	10,221	25,775	12,913	11,840
2660	TECHNOLOGY SERVICES	545,060	605,087	703,996	744,896
2669	TELECOMMUNICATIONS SERVICES	131,485	127,009	134,790	162,000
2680	INTERPRETATION AND TRANSLATION	303	-	4,000	-
2690	OTHER SUPPORT SERVICES	170,717	5,404	24,184	101,992
2691	NATIVE AMERICAN LIASON	-	163	-	-
2700	SUPPLEMENTAL RETIREMENT PROGRAM	51,638	42,356	46,709	43,111
3100	FOOD SERVICES	70,171	34,039	47,800	72,700
3320	COMMUNITY RECREATION SERVICES	30,000	30,000	30,000	30,000
3330	PARENT INVOLVEMENT	-	-	-	1,571
3390	OTHER COMMUNITY SERVICES	90,572	95,490	104,926	117,877
4150	FACILITIES ACQUISITION AND CONSTRUCTION	509,254	951,376	1,441,000	1,200,000
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	2,161,467	934,480	652,947	680,570
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	354,117	635,507	791,424	982,181
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	-	90,300	97,477	100,386
6110	CONTINGENCY	-	-	300,000	-
7000	UNAPPROPRIATED END FUND BALANCE	-	-	17,298,858	16,480,153
TOTALS		37,044,964	40,538,160	63,578,752	68,095,721
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	(2,161,467)	(934,480)	(652,947)	(680,570)
TOTAL NET OF INTERFUND TRANSFERS		34,883,497	39,603,680	62,925,805	67,415,151

JEFFERSON COUNTY SCHOOL DISTRICT 509J
GENERAL AND GENERAL SUB FUND RESERVE BALANCES
FYE JUNE 30, 2025

FUND	DESCRIPTION	ACTUALS 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
100	General Fund	\$9,301,000	\$9,589,001	\$7,119,336	\$5,106,312
101	Bus Replacement Fund	\$2,152,688	\$2,165,242	\$1,586,533	\$1,519,366
102	Employee Wellness Fund	\$28,606	\$10,233	\$12,693	\$0
104	Warm Springs Housing Fund	\$76,420	\$115,170	\$113,900	\$125,740
105	Performing Arts Center Fund	\$19,453	\$11,647	\$0	\$0
106	Classroom Furniture Replacement Fund	\$72,043	\$88,480	\$27,043	\$27,043
107	Technology Replacement Fund	\$1,095,551	\$1,306,198	\$1,049,921	\$1,002,200
108	Textbook Reserve Fund	\$1,800,275	\$1,888,189	\$1,113,275	\$833,000
109	Equipment Replacement Fund	\$541,971	\$568,856	\$265,806	\$10,800
110	Maintenance Projects Fund	\$4,263,918	\$4,800,946	\$2,009,485	\$3,471,200
111	PERS Reserve Fund	\$255,100	\$255,100	\$255,100	\$255,100
118	Stabilization Fund	\$2,819,432	\$4,369,432	\$3,319,432	\$3,703,058
119	Warm Spring K-8 Building	\$426,334	\$426,334	\$426,334	\$426,334
Total Fund Balance		\$22,852,791	\$25,594,828	\$17,298,858	\$16,480,153
Unassigned Fund Balance		\$9,301,000	\$9,589,001	\$7,119,336	\$5,106,312
Assigned Fund Balance		\$13,551,791	\$16,005,827	\$10,179,522	\$11,373,841
Total Fund Balance		\$22,852,791	\$25,594,828	\$17,298,858	\$16,480,153
<i>Total General Fund Revenues</i>		<i>\$38,188,824</i>	<i>\$42,150,629</i>	<i>\$40,962,877</i>	<i>\$43,079,443</i>
Unassigned General Fund Reserve Balance %		24%	23%	17%	12%
Assigned General Fund Reserve Balance %		35%	38%	25%	26%
Total General Fund Reserve Balance %		60%	61%	42%	38%

JEFFERSON COUNTY SCHOOL DISTRICT 509J
TRANSFER FROM GENERAL FUND TO OTHER FUNDS
FYE JUNE 30, 2025

FUND DESCRIPTION	ACTUALS 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
101 Bus Replacement Plan	100,000	100,000	100,000	100,000
102 Wellness Program Fund	6,500	6,500	6,500	4,840
104 Warm Springs Housing Fund	-	-	-	-
105 Performing Arts Center Fund	179,967	187,980	206,447	210,730
106 Classroom Furniture Replacement Fund	-	15,000	15,000	15,000
107 Technology Replacement Fund	100,000	100,000	100,000	100,000
108 Textbook Adoption Fund	100,000	100,000	100,000	100,000
109 Equipment Replacement Fund	25,000	25,000	25,000	50,000
110 Maintenance Projects Fund	950,000	-	-	-
111 PERS Reserve Fund	-	-	-	-
118 Stabilization Fund	700,000	400,000	100,000	100,000
255 SMILE Fund	-	-	13,784	16,839
273 On-Site Child Care Fund	74,354	23,930	56,381	93,271
274 Activity Bus Fund	9,802	11,577	10,000	10,000
299 Food Services	269,960	600,000	711,259	862,072
302 Energy Savings Financing	-	90,300	97,477	100,386
303 PERS UAL Debt	-	-	-	-
Total General Fund Transfers	2,515,583	1,660,287	1,541,848	1,763,138



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

Fund 100 – General Fund

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

GENERAL FUND ADOPTED BUDGET

FYE JUNE 30, 2025

RESOURCES

ACCOUNT	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
1100 Property Taxes	5,183,236	5,304,360	5,370,000	6,300,000
1300 Tuition From Other Districts	-	-	30,000	30,000
1400 Transportation Fees	77,099	105,008	35,000	35,000
1510 Interest on Investments	(77,995)	846,239	135,000	519,181
1700 Activity Fees	19,171	26,763	20,000	20,000
1900 Other Revenue	610,856	696,864	587,853	707,844
2101 County School	53,850	209,674	3,000	3,400
3101 State School Support Fund	28,346,438	30,652,790	30,699,906	30,886,203
3103 Common School Fund	303,425	352,921	366,878	372,575
4201 Transportation Fees for Foster Children	6,908	-	-	-
4300 Federal Funds Direct from Feds	15,940	38,806	52,000	52,000
4801 Forest Fees	79,437	86,120	75,000	15,000
4802 Impact Aid	2,804,252	3,246,633	2,950,000	3,500,000
5400 Beginning Fund Balance	9,476,900	9,301,000	9,589,000	9,503,000
Total Resources	46,899,519	50,867,178	49,913,637	51,944,203

REQUIREMENTS

FUNCTION	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
1000 Instructional Services	18,845,134	20,625,556	23,862,936	26,070,008
2000 Support Services	14,070,637	15,865,964	17,059,517	18,974,746
3000 Community & Enterprise Services	30,000	30,000	30,000	30,000
4000 Building & Facilities Acquisition	3,854	35,965	-	-
5200 Transfer of Funds	4,648,894	4,720,693	1,541,848	1,763,137
6000 Contingency	-	-	300,000	-
7000 Reserve for Next Year	9,301,000	9,589,000	7,119,336	5,106,312
Total Requirements	46,899,519	50,867,178	49,913,637	51,944,203

Projected Ending Fund Balance \$ **9,301,000** \$ **9,589,000** \$ **7,119,336** \$ **5,106,312**

Fund Balance Percentage **24.85%** **23.07%** **17.66%** **12.03% ***

Use/(Increase) of Reserves \$ **175,900** \$ **(288,000)** \$ **2,469,664** \$ **4,396,688**

* Defined as a percentage of actual resources.

General Fund Resources
 Jefferson County School District 509-J
 June 30, 2025

100 - General Fund
Total: \$51,944,203

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$
			Major Object - Object	FTE
1000 - Revenue From Local Sources				
5,062,828	5,197,876	5,237,250	1111 - Current Year's Taxes	6,000,000
119,226	105,858	132,750	1112 - Prior Year's Taxes	300,000
586	360	-	1113 - County Tax Sales for Back Taxes	-
597	266	-	1114 - Payment In Lieu of Taxes	-
-	-	30,000	1312 - Tuition From Other Oregon District	30,000
-	(218)	-	1414 - Transportation Fees Foster Care	-
77,099	105,226	35,000	1415 - Transportation Fees In-District	35,000
133,597	634,647	135,000	1510 - Interest On Investments	519,181
(211,593)	211,593	-	1530 - Gain/Loss On Investments	-
19,171	26,763	20,000	1710 - Admissions	20,000
30,504	30,947	25,000	1910 - Rentals	25,000
-	43,780	-	1970 - Services Provided Other Funds	-
509,524	538,206	441,853	1980 - Fees Charged to Grants	521,844
54,692	69,377	40,000	1990 - Miscellaneous Revenue - Other	100,000
4,267	4,414	30,000	1991 - Miscellaneous Revenue - Instruction Services	10,000
2,350	4,781	10,000	1992 - Miscellaneous Revenue - Support Services	10,000
-	146	-	1993 - Miscellaneous Revenue - Community Services	-
3,857	5,213	5,000	1994 - Fingerprinting Charges	5,000
2,412	-	24,000	1995 - Medicaid Revenues	24,000
3,250	-	12,000	1997 - Pay to Play Fees	12,000
5,812,365	6,979,237	6,177,853	Total Object 1000:	7,612,025
2000 - Revenue From Intermediate Sources				
50,397	56,232	3,000	2101 - County School Fund	3,400
-	149,000	-	2102 - From ESD	-
3,453	4,442	-	2199 - Other Intermediate Sources	-
53,850	209,674	3,000	Total Object 2000:	3,400
3000 - Revenue From State Sources				
28,346,438	30,652,790	30,699,906	3101 - State School Fund - General Support	30,886,203
303,425	352,921	366,878	3103 - Common School Fund	372,575
28,649,863	31,005,711	31,066,784	Total Object 3000:	31,258,778
4000 - Revenue From Federal Sources				
6,908	-	-	4201 - Transportation Fees for Foste Children	-
15,940	38,806	52,000	4300 - Federal Revenue Direct From the Feds - Restricted	52,000
79,437	86,120	75,000	4801 - Federal Forest Fees	15,000
2,804,252	3,246,633	2,950,000	4802 - Impact Aid Revenues	3,500,000
2,906,537	3,371,559	3,077,000	Total Object 4000:	3,567,000
5000 - Other Sources				
9,476,900	9,301,000	9,589,000	5400 - Beginning Fund Balance	9,503,000
46,899,516	50,867,181	49,913,637	Total Fund 100:	51,944,203

2024-2025 Extended ADMw

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

	2024-2025		2023-2024	
ADMr:	$2,670.00 \times 1.00 =$	2,670.00	$2,688.41 \times 1.00 =$	2,688.41
Students in ESL programs:	$450.00 \times 0.50 =$	225.00	$439.54 \times 0.50 =$	219.77
Students in Pregnant and Parenting Programs:	$2.00 \times 1.00 =$	2.00	$1.00 \times 1.00 =$	1.00
460 IEP Students capped at 11% of District ADMr:	$293.70 \times 1.00 =$	293.70	$295.73 \times 1.00 =$	295.73
Students on IEP Above 11% of ADMr:	$63.80 \times 1.00 =$	63.80	$63.80 \times 1.00 =$	63.80
Students in Poverty:	$528.75 \times 0.25 =$	132.19	$532.39 \times 0.25 =$	133.10
Students in Foster Care and Neglected/Delinquent:	$18.00 \times 0.25 =$	4.50	$18.00 \times 0.25 =$	4.50
Remote Elementary School Correction:	$25.54 \times 1.00 =$	25.54	$25.54 \times 1.00 =$	25.54
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
	2024-2025 ADMw	3,416.73	2023-2024 ADMw	3,431.84
	Jefferson County SD 509J Extended ADMw			3,431.84

Jefferson County SD 509J Extended ADMw 3,431.84

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

Jefferson County, Jefferson County SD 509J - 2053

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$6,300,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$372,575.31
County School Fund	=	\$3,400.00
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	=	\$6,675,975.31

2024-2025 Experience Adjustment

District Average Teacher Experience	=	9.32
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	-2.53

2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,500,000.00
Transportation per ADMr Rank		53%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$1,750,000.00

2024-2025 Extended ADMw

2024-2025 ADMw 3,416.73	2023-2024 ADMw 3,431.84	Extended ADMw 3,431.84
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2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.53 by \$25 then add \$4500 to the result = \$4,436.75
 Then multiply \$4,436.75 by the Extended ADMw 3431.8426 and then by the funding ratio 2.340889528924 = \$35,642,916.88

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$35,642,916.88 to the Transportation Grant \$1,750,000.00 = \$37,392,916.88

2024-2025 State School Fund Grant

Subtract the Local Revenue \$6,675,975.31 from the Total Formula Revenue \$37,392,916.88 = \$30,716,941.57

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,386	Total Formula Revenue per Extended ADMw = \$10,896
Charter Schools Rate(ORS 338.155) = \$10,432	

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
	High Cost Disability Estimated Remaining Balance Due

General Fund Requirements - By Function

Jefferson County School District 509-J
June 30, 2025

100 - General Fund
Total: \$51,944,203

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
1000 - Instruction						
1111 - Elementary Instruction						
4,293,596	4,388,160	4,748,671	77.53	100 - Salaries	5,286,473	82.47
2,333,300	2,363,749	2,584,746		200 - Associated Payroll Costs	3,012,740	
42,558	42,024	33,188		300 - Purchased Services	42,523	
63,110	80,253	273,411		400 - Supplies and Materials	291,140	
10,938	-	11,200		600 - Other Objects	-	
6,743,502	6,874,186	7,651,216	77.53	Total Function 1111:	8,632,876	82.47
1121 - Middle/Junior High Programs						
1,676,744	2,210,294	2,400,501	35.64	100 - Salaries	2,529,824	36.61
845,875	1,171,534	1,239,950		200 - Associated Payroll Costs	1,372,562	
25,035	28,925	24,000		300 - Purchased Services	25,000	
32,532	63,186	98,010		400 - Supplies and Materials	127,466	
6,242	-	6,300		600 - Other Objects	-	
2,586,427	3,473,938	3,768,761	35.64	Total Function 1121:	4,054,852	36.61
1122 - Middle/Junior High Extracurricular						
119,562	138,318	122,893	3.72	100 - Salaries	161,297	3.96
50,858	58,203	32,862		200 - Associated Payroll Costs	47,181	
11,033	13,447	10,036		300 - Purchased Services	13,800	
17,347	43,390	55,191		400 - Supplies and Materials	23,950	
420	3,008	2,000		600 - Other Objects	3,850	
199,220	256,366	222,982	3.72	Total Function 1122:	250,078	3.96
1131 - High School Programs						
1,809,300	1,920,172	2,117,178	30.37	100 - Salaries	2,335,834	31.53
908,765	985,206	1,124,562		200 - Associated Payroll Costs	1,218,770	
79,570	67,205	77,750		300 - Purchased Services	78,750	
52,488	62,793	129,491		400 - Supplies and Materials	144,650	
6,012	3,057	7,050		600 - Other Objects	2,000	
2,856,135	3,038,432	3,456,031	30.37	Total Function 1131:	3,780,004	31.53
1132 - High School Extracurricular						
320,777	301,712	403,025	4.95	100 - Salaries	427,641	5.81
96,674	104,499	102,750		200 - Associated Payroll Costs	120,152	
95,820	96,696	66,500		300 - Purchased Services	66,200	
56,099	53,256	45,606		400 - Supplies and Materials	44,299	
11,959	12,723	8,950		600 - Other Objects	9,950	
581,330	568,886	626,831	4.95	Total Function 1132:	668,242	5.81
1210 - Programs for the Talented and Gifted						
32,725	35,446	37,914	0.50	100 - Salaries	42,590	0.50
18,386	19,472	20,344		200 - Associated Payroll Costs	22,770	
-	202	300		300 - Purchased Services	300	
1,728	2,544	8,962		400 - Supplies and Materials	10,493	
52,839	57,663	67,520	0.50	Total Function 1210:	76,153	0.50
1220 - Life Skills Programs						
964,854	1,017,567	1,181,829	32.00	100 - Salaries	1,264,507	31.19
584,012	673,179	767,737		200 - Associated Payroll Costs	876,112	
11,880	18,068	33,150		400 - Supplies and Materials	15,250	
1,560,746	1,708,814	1,982,716	32.00	Total Function 1220:	2,155,869	31.19
1223 - Community Transition Center						
104,660	152,804	163,524	3.47	100 - Salaries	229,152	4.32
60,205	107,595	98,862		200 - Associated Payroll Costs	140,618	
2,768	3,961	2,000		300 - Purchased Services	-	
1,688	3,538	7,300		400 - Supplies and Materials	6,500	
45,524	46,528	46,030		600 - Other Objects	-	
214,844	314,426	317,716	3.47	Total Function 1223:	376,270	4.32
1227 - Extended School Year Programs						
38,366	37,404	-		100 - Salaries	-	
12,773	8,243	-		200 - Associated Payroll Costs	-	
224	529	500		400 - Supplies and Materials	1,000	
51,364	46,175	500		Total Function 1227:	1,000	
1229 - Behavioral Program						
242,808	308,405	519,740	11.72	100 - Salaries	698,950	12.72
129,409	135,234	291,670		200 - Associated Payroll Costs	384,639	
-	-	1,150		300 - Purchased Services	7,500	
524	1,242	10,950		400 - Supplies and Materials	3,750	
372,741	444,881	823,510	11.72	Total Function 1229:	1,094,839	12.72

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				1250 - Special Education Program		
1,061,321	1,063,314	1,281,180	28.97	100 - Salaries	1,454,226	26.03
563,624	581,317	699,200		200 - Associated Payroll Costs	763,359	
1,500	-	2,000		300 - Purchased Services	-	
2,287	4,817	32,950		400 - Supplies and Materials	13,750	
1,628,732	1,649,448	2,015,330	28.97	Total Function 1250:	2,231,335	26.03
				1272 - Title I-A/D Programs		
23	25	-		100 - Salaries	-	
				1283 - Alternative Education Program		
403,864	516,077	530,149	7.44	100 - Salaries	680,479	9.44
237,242	278,880	282,971		200 - Associated Payroll Costs	398,180	
32,062	28,049	85,532		300 - Purchased Services	92,600	
34,964	20,259	44,528		400 - Supplies and Materials	42,950	
3,590	2,622	2,622		600 - Other Objects	2,674	
711,722	845,888	945,802	7.44	Total Function 1283:	1,216,883	9.44
				1291 - ESL Instructional Program		
785,270	860,810	1,161,161	21.07	100 - Salaries	888,673	14.69
499,154	484,071	727,977		200 - Associated Payroll Costs	570,184	
34	-	10,000		300 - Purchased Services	10,500	
1,034	1,541	84,883		400 - Supplies and Materials	62,250	
1,285,491	1,346,422	1,984,021	21.07	Total Function 1291:	1,531,607	14.69
18,845,115	20,625,550	23,862,936	257.37	Total Function 1000:	26,070,008	259.25
				2000 - Support Services		
				2112 - Attendance Services		
41,041	101,006	106,132	2.00	100 - Salaries	105,179	2.00
29,760	50,957	51,777		200 - Associated Payroll Costs	71,688	
70,801	151,963	157,909	2.00	Total Function 2112:	176,867	2.00
				2113 - Social Work Services		
-	-	2,000		300 - Purchased Services	1,000	
-	-	1,000		400 - Supplies and Materials	1,000	
-	-	3,000		Total Function 2113:	2,000	
				2114 - Student Accounting Services		
127,562	26,878	27,597	0.34	100 - Salaries	28,400	0.34
67,568	12,315	17,649		200 - Associated Payroll Costs	18,351	
2,308	222	1,000		400 - Supplies and Materials	2,500	
197,438	39,415	46,246	0.34	Total Function 2114:	49,251	0.34
				2115 - Student Safety Services		
121,274	96,583	183,000		300 - Purchased Services	160,000	
				2122 - Counseling Services		
200,824	184,936	191,346	3.13	100 - Salaries	217,310	3.13
97,992	107,638	111,144		200 - Associated Payroll Costs	123,715	
531	339	1,200		300 - Purchased Services	600	
4,940	6,339	7,590		400 - Supplies and Materials	9,800	
304,287	299,253	311,280	3.13	Total Function 2122:	351,425	3.13
				2130 - Health & Nursing Services		
9,914	-	-		100 - Salaries	158,048	1.00
2,542	-	-		200 - Associated Payroll Costs	78,100	
2,163	3,429	2,500		300 - Purchased Services	2,000	
20,429	31,413	26,950		400 - Supplies and Materials	27,750	
400	321	450		600 - Other Objects	4,000	
35,448	35,162	29,900		Total Function 2130:	269,898	1.00
				2160 - Other Student Treatment Services		
156,838	125,374	88,000		300 - Purchased Services	110,000	
				2190 - Service Direction, Student Support Services		
168,720	197,746	199,492	1.50	100 - Salaries	247,707	2.00
73,257	65,303	93,235		200 - Associated Payroll Costs	101,661	
4,190	8,896	7,200		300 - Purchased Services	10,500	
2,228	6,450	7,375		400 - Supplies and Materials	15,200	
595	1,245	1,200		600 - Other Objects	1,000	
248,990	279,641	308,502	1.50	Total Function 2190:	376,068	2.00
				2211 - Improvement of Instruction Services		
158,448	162,020	462,166	4.20	100 - Salaries	234,560	2.10
59,688	69,317	246,684		200 - Associated Payroll Costs	144,476	
78	393	42,350		300 - Purchased Services	77,700	
1,708	8,779	23,100		400 - Supplies and Materials	28,250	
1,543	1,404	1,500		600 - Other Objects	1,500	
221,465	241,913	775,800	4.20	Total Function 2211:	486,486	2.10

Continued from Previous Page

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				2220 - Educational Media Services	
203,649	230,984	235,526	6.00	100 - Salaries	241,068 6.00
149,946	158,703	162,858		200 - Associated Payroll Costs	190,219
-	48	889		300 - Purchased Services	7,500
27,490	42,536	40,375		400 - Supplies and Materials	47,395
624	697	875		600 - Other Objects	875
381,709	432,967	440,523	6.00	Total Function 2220:	487,057 6.00
				2230 - Assessment & Testing	
31,574	-	-		100 - Salaries	-
3,666	-	-		200 - Associated Payroll Costs	-
5,136	1,744	11,700		400 - Supplies and Materials	40,500
40,376	1,744	11,700		Total Function 2230:	40,500
				2240 - Instructional Staff Develop	
567	3,555	1,431		100 - Salaries	940
43,254	4,376	45,473		200 - Associated Payroll Costs	45,219
(43)	5,680	35,857		300 - Purchased Services	16,008
17,530	9,787	19,000		400 - Supplies and Materials	19,000
61,308	23,398	101,761		Total Function 2240:	81,167
				2244 - Adminstration Staff Development	
8,960	-	25,000		200 - Associated Payroll Costs	25,000
				2310 - Board of Education Services	
123,476	161,152	155,750		300 - Purchased Services	150,250
3,404	4,153	4,000		400 - Supplies and Materials	3,000
8,161	8,161	9,000		600 - Other Objects	9,000
135,040	173,466	168,750		Total Function 2310:	162,250
				2321 - Office of the Superintendent Services	
268,224	275,081	292,318	2.00	100 - Salaries	387,188 2.50
143,944	135,057	142,706		200 - Associated Payroll Costs	201,682
55,016	61,206	30,000		300 - Purchased Services	20,250
10,788	6,917	10,200		400 - Supplies and Materials	11,500
1,215	1,415	2,500		600 - Other Objects	3,000
479,188	479,677	477,724	2.00	Total Function 2321:	623,620 2.50
				2329 - Other Executive Administration Services	
24,751	23,821	21,000		300 - Purchased Services	24,000
7,297	4,041	8,000		400 - Supplies and Materials	5,500
32,048	27,862	29,000		Total Function 2329:	29,500
				2410 - Office of the Principal Services	
1,706,762	2,147,745	2,199,277	26.00	100 - Salaries	2,354,003 27.00
856,039	1,024,004	1,144,471		200 - Associated Payroll Costs	1,307,615
70,456	72,839	111,565		300 - Purchased Services	163,859
133,492	153,607	120,568		400 - Supplies and Materials	118,320
4,723	4,774	6,735		600 - Other Objects	5,945
2,771,472	3,402,969	3,582,616	26.00	Total Function 2410:	3,949,742 27.00
				2520 - Fiscal Services	
422,464	477,433	465,498	5.33	100 - Salaries	568,382 6.05
207,882	245,631	244,400		200 - Associated Payroll Costs	324,620
90,514	83,126	89,945		300 - Purchased Services	93,500
47,337	58,815	53,000		400 - Supplies and Materials	91,000
8,079	19,936	4,000		600 - Other Objects	10,000
776,275	884,940	856,843	5.33	Total Function 2520:	1,087,502 6.05
				2528 - Risk Management Services	
112,285	120,446	124,000		600 - Other Objects	150,300
				2542 - Buildings Services	
1,097,464	1,239,805	1,300,148	23.93	100 - Salaries	1,370,342 23.95
618,822	684,903	749,839		200 - Associated Payroll Costs	813,036
698,970	831,519	849,400		300 - Purchased Services	842,800
161,326	144,298	104,070		400 - Supplies and Materials	140,200
-	-	-		500 - Capital Outlay	1,000
209,458	257,516	310,000		600 - Other Objects	354,075
2,786,039	3,158,041	3,313,457	23.93	Total Function 2542:	3,521,453 23.95
				2543 - Grounds Services	
1,851	118,388	122,353	2.00	100 - Salaries	127,570 2.00
406	66,407	63,714		200 - Associated Payroll Costs	78,907
44,767	103,571	119,800		300 - Purchased Services	125,300
46,434	56,925	43,500		400 - Supplies and Materials	70,000
93,459	345,290	349,367	2.00	Total Function 2543:	401,777 2.00

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				2544 - Maintenance Services	
465,223	520,701	505,822	6.58	100 - Salaries	525,102 6.73
232,922	248,328	270,430		200 - Associated Payroll Costs	280,360
125,784	181,091	98,800		300 - Purchased Services	130,800
185,374	276,253	216,400		400 - Supplies and Materials	276,000
-	17,400	-		500 - Capital Outlay	-
11,261	7,160	1,000		600 - Other Objects	1,600
1,020,564	1,250,934	1,092,452	6.58	Total Function 2544:	1,213,862 6.73
				2546 - Security Services	
6,099	-	6,200		300 - Purchased Services	22,000
				2552 - Vehicle Operation Services	
1,358,634	1,474,517	1,530,700	31.66	100 - Salaries	1,745,771 34.05
818,223	845,948	898,571		200 - Associated Payroll Costs	1,093,703
82,012	77,683	61,468		300 - Purchased Services	81,043
350,896	448,596	410,000		400 - Supplies and Materials	391,000
57,725	76,297	81,000		600 - Other Objects	87,500
2,667,490	2,923,041	2,981,739	31.66	Total Function 2552:	3,399,017 34.05
				2572 - Purchasing Services	
16,532	20,868	22,987	0.50	100 - Salaries	20,851 0.33
6,023	11,356	15,855		200 - Associated Payroll Costs	14,233
(510)	20,933	2,500		400 - Supplies and Materials	2,200
(45,006)	(1,924)	-		600 - Other Objects	-
(22,961)	51,234	41,342	0.50	Total Function 2572:	37,284 0.33
				2573 - Warehousing & Distributing Services	
15,598	16,650	16,266	0.38	100 - Salaries	223
11,256	12,049	12,021		200 - Associated Payroll Costs	51
26,854	28,699	28,287	0.38	Total Function 2573:	274
				2574 - Printing/Copying Services	
246	-	-		400 - Supplies and Materials	-
				2626 - Grant Writing Services	
15,990	18,763	15,000		300 - Purchased Services	15,000
				2633 - Public Information Services	
-	-	-		100 - Salaries	119,979 1.00
-	-	-		200 - Associated Payroll Costs	66,182
44,007	51,566	33,700		300 - Purchased Services	34,000
1,388	13,066	1,000		400 - Supplies and Materials	13,000
455	2,775	-		600 - Other Objects	6,000
45,851	67,407	34,700		Total Function 2633:	239,161 1.00
				2640 - Staff Services	
360,773	397,794	457,017	5.00	100 - Salaries	479,207 5.00
159,516	215,605	255,123		200 - Associated Payroll Costs	268,861
15,683	20,280	23,100		300 - Purchased Services	16,500
60,908	66,841	66,500		400 - Supplies and Materials	64,000
2,618	2,741	2,500		600 - Other Objects	7,500
599,497	703,262	804,240	5.00	Total Function 2640:	836,068 5.00
				2642 - Recruitment and Placement Services	
5,529	-	8,000		300 - Purchased Services	7,000
1,207	-	2,000		400 - Supplies and Materials	4,200
9,515	-	11,000		600 - Other Objects	14,300
16,250	-	21,000		Total Function 2642:	25,500
				2645 - Health Services - Staff	
140	-	2,000		300 - Purchased Services	-
599	900	1,000		400 - Supplies and Materials	-
739	900	3,000		Total Function 2645:	-
				2660 - Technology Services	
119,509	132,179	158,477	2.00	100 - Salaries	150,451 1.00
61,867	63,907	91,219		200 - Associated Payroll Costs	79,995
1,341	1,210	20,050		300 - Purchased Services	17,000
122,443	129,383	167,750		400 - Supplies and Materials	174,650
305,160	326,679	437,496	2.00	Total Function 2660:	422,096 1.00
				2669 - Telecommunication Services	
131,485	127,009	134,790		300 - Purchased Services	162,000
				2680 - Interpretation and Translation	
303	-	4,000		300 - Purchased Services	-
				2690 - Other Support Services	
111,562	1,200	5,000		100 - Salaries	-
59,154	4,204	1,674		200 - Associated Payroll Costs	-
-	-	17,510		300 - Purchased Services	17,510
170,716	5,404	24,184		Total Function 2690:	17,510

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$ FTE
Major Function - Function - Object				
				2691 - Native American Liason
-	58	-		300 - Purchased Services
-	105	-		400 - Supplies and Materials
-	162	-		<i>Total Function 2691:</i>
				2700 - Supplemental Retirement Program
45,664	35,124	35,000		100 - Salaries
5,974	7,231	11,709		200 - Associated Payroll Costs
51,638	42,355	46,709		<i>Total Function 2700:</i>
14,070,623	15,865,952	17,059,517	122.54	<i>Total Function 2000:</i>
				3000 - Enterprise and Community Services
				3320 - Community Recreation Services
30,000	30,000	30,000		300 - Purchased Services
30,000	30,000	30,000		<i>Total Function 3000:</i>
				4000 - Facilities Acquisition and Construction
				4150 - Bldg Acquis-Constr-Improv
3,854	35,965	-		300 - Purchased Services
3,854	35,965	-		<i>Total Function 4000:</i>
				5000 - Other Uses
				5201 - Transfer to General Sub Funds
2,161,467	934,480	652,947		700 - Transfers
				5202 - Transfer to Special Revenues
354,117	635,507	791,424		700 - Transfers
				5203 - Transfer to Debt Service
-	90,300	97,477		700 - Transfers
2,515,584	1,660,287	1,541,848		<i>Total Function 5000:</i>
				6000 - Contingencies
				6110 - Operating Contingency
-	-	300,000		800 - Other Uses of Funds
-	-	300,000		<i>Total Function 6000:</i>
				7000 - Unapprop Ending Fund Balance
				7000 - Unapprop End Fund Balance
-	-	7,119,336		800 - Other Uses of Funds
-	-	7,119,336		<i>Total Function 7000:</i>
35,465,175	38,217,754	49,913,637	379.92	<i>Total Fund 100:</i>
				51,944,203 385.43

General Fund Requirements - By Object

Jefferson County School District 509-J
June 30, 2025

100 - General Fund

Total: \$51,944,203

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Object - Object	
				100 - Salaries	
9,360,504	10,148,431	11,518,087	173.60	111 - Licensed Salaries	12,239,608 175.75
4,802,258	5,483,893	6,132,938	164.62	112 - Classified Salaries	6,440,605 164.63
2,125,197	2,360,588	2,554,465	18.77	113 - Administrators	2,614,940 18.52
803,838	944,645	1,019,770	13.50	114 - Managerial - Classified	1,477,904 16.00
45,664	35,124	35,000		116 - Early Retirement Stipend	35,000
457,366	451,429	347,381		121 - Substitute - Licensed Salaries	394,490
214,286	180,108	268,440		122 - Substitute - Classified Salaries	268,850
211,226	302,458	156,105		130 - Overtime Salary	155,284
371,873	425,733	497,505	8.67	131 - Extended Responsibility Salaries	557,375 9.77
44,747	45,668	37,234	0.76	132 - Extra Days Salaries	39,540 0.76
6,940	14,230	28,413		133 - Events Pay	31,563
11,436	11,942	11,981		134 - Incentive Pay	13,152
116,536	152,270	85,269		140 - Other Stipends	441,095
214,558	158,600	309,730		155 - Opt-Out Insurance Incentive	407,521
18,786,429	20,715,119	23,002,318	379.92	Total Object 100:	25,116,927 385.43
				200 - Associated Payroll Costs	
265,100	261,472	344,235		211 - PERS Employer Contribution	350,351
990,746	1,106,342	1,283,213		212 - PERS Pick-Up Contribution	1,380,432
2,047,653	2,392,921	2,389,759		213 - PERS UAL Contribution	2,759,274
391,829	413,795	781,332		216 - OPSRP Employer Contribution	851,526
(16,585)	(820)	-		217 - Prior PERS Costs	-
59,548	43,276	122,459		218 - PERS Retiree Tier Contribution	75,593
1,877	2,732	7,839		219 - PERS Retiree OPSRP Contribution	15,517
1,408,285	1,547,489	1,759,072		220 - Social Security/Medicare (FICA)	1,921,451
(20,101)	141,481	245,759		231 - Workers' Comp	258,536
18,734	40,751	22,999		232 - Unemployment Compensation	150,701
-	-	91,998		234 - Paid Leave Oregon - PFMLI	100,480
4,828,635	5,021,906	5,463,250		241 - Medical Insurance	6,281,130
31,091	30,397	47,268		248 - 403(B) Employer Match	48,061
52,126	2,677	70,000		249 - Tuition Reimbursement	70,000
10,058,939	11,004,420	12,629,183		Total Object 200:	14,263,052
				300 - Purchased Services	
58,448	70,120	115,556		311 - Instruction Services	117,000
18,128	5,850	29,000		312 - Instructional Program Improvement Services	113,000
156,838	125,374	88,000		313 - Student Services	110,000
-	3,290	6,500		318 - Prof & Improvement Costs Non-Instr	2,000
1,299	810	-		319 - Other Instructional	500
158,555	214,229	135,210		322 - Contract Maint & Repairs	201,400
153,494	165,347	133,121		323 - Printing Costs	164,879
52,985	54,048	37,946		324 - Rentals	56,500
372,858	375,743	446,500		325 - Electricity	418,900
164,975	234,540	189,000		326 - Fuel (BUILDING Use)	209,600
120,534	231,759	260,800		327 - Water and Sewage	246,100
86,240	82,931	71,200		328 - Garbage Service	77,500
30,000	30,000	30,000		329 - Other Property Services	30,000
-	-	2,000		331 - Student Transportation	500
(2,729)	5,868	(3,532)		332 - Student Transportation	(3,457)
2,648	2,191	47,674		341 - In-District Travel	26,400
32,585	54,800	147,564		342 - Out-of-District Travel	154,108
45,900	41,603	18,250		343 - Student Out-of District Travel	18,950
56,242	47,911	62,060		351 - Telephone Services	67,492
13,670	13,301	15,831		353 - Postage	17,911
16,000	12,615	19,700		354 - Advertising	13,000
60,969	68,029	75,140		359 - Other Communication Services	81,000
1,250	1,250	1,500		374 - Other Tuition	1,500
-	53,430	37,500		381 - Audit Services	35,000
67,222	95,000	95,000		382 - General Legal Services	95,000
3,854	35,965	-		385 - Management Consultant Services	-
-	4,200	-		387 - Statistical Services	-
10,092	2,633	2,000		388 - Elections Services	2,000
463,531	369,274	444,010		389 - Oth Prof-Technical Svc/Non-Inst	418,510
2,145,588	2,402,110	2,507,530		Total Object 300:	2,675,293

Continued on Next Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Object - Object		\$	FTE
				400 - Supplies and Materials			
683,801	662,360	1,021,836		410 - Consumable Supplies		1,099,551	
254,070	281,477	248,500		411 - Fuel (VEHICLES)		262,400	
16,155	26,202	26,000		412 - Tires-Tire Reps-Batteries		28,500	
13,024	8,004	14,285		417 - Awards/Incentives		17,050	
72,123	62,678	69,505		418 - Food		69,349	
5,394	6,397	6,700		419 - Uniforms		8,000	
3,231	8,465	38,830		420 - Textbooks		14,042	
8,401	27,788	18,126		430 - Library Books		14,210	
474	208	2,450		440 - Periodicals		2,550	
131,605	377,565	253,395		460 - Non-Consumable Products		315,187	
212,116	286,150	351,100		470 - Software		416,672	
89,907	100,222	122,783		480 - Non-Capital Tech Hardware		95,902	
1,490,302	1,847,516	2,173,510		Total Object 400:		2,343,413	
				500 - Capital Outlay			
-	17,400	-		541 - Fixed Asset Equipment		1,000	
				600 - Other Objects			
25	-	500		621 - Regular Interest		-	
-	4,488	-		630 - Unrecoverable Bad Debt Write-Off		-	
74,859	68,497	74,382		640 - Dues & Fees		77,894	
4,846	-	6,000		641 - Fingerprint Fees to State		7,300	
(45,006)	(1,924)	-		646 - Reimbursed Items		-	
99,442	117,227	120,000		651 - Liability Insurance		146,800	
3,119	3,219	4,000		652 - Fidelity Bonds		3,500	
285,084	332,486	388,500		653 - Property Insurance		439,075	
442	381	500		670 - Govt Tax-License-Assessment		500	
45,524	46,528	46,030		691 - Grant Match		-	
468,334	570,901	639,912		Total Object 600:		675,069	
				700 - Transfers			
2,515,584	1,660,287	1,541,848		710 - Transfer Out		1,763,137	
				800 - Other Uses of Funds			
-	-	300,000		810 - Planned Reserves		-	
-	-	7,119,336		820 - Reserved for Next Year		5,106,312	
-	-	7,419,336		Total Object 800:		5,106,312	
35,465,175	38,217,754	49,913,637	379.92	Total Fund 100:		51,944,203	385.43



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

General Fund by School

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

509J Online

Grades: K-12

390 SE 10th Street

Madras, OR 97741

Principal: Shay Mikalson



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
0	0	247	127	129	129

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	0	0	45	16	5

School Spending

GENERAL FUND				
	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	85,798	333,921	182,725	508,517
Purchased services	583	1,982	5,000	6,000
Supplies and material	8,608	6,820	48,249	15,745
Capital outlay	-	-	-	-
Other objects	-	-	100	85
Total Requirements	94,989	342,723	236,074	530,347

School Staffing

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Administration	-	-	-	0.50
Certified	-	2.50	1.25	3.50
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	4.00

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

106 - 509J Online
Total: \$530,347

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
-	150	-		100 - Salaries	10,000	
-	43	-		200 - Associated Payroll Costs	2,317	
-	-	35,018		400 - Supplies and Materials	-	
-	193	35,018		Total Function 1111:	12,317	
				1220 - Life Skills Programs		
-	17,706	19,514	0.40	100 - Salaries	1,000	
-	12,230	13,035		200 - Associated Payroll Costs	232	
-	29,936	32,549	0.40	Total Function 1220:	1,232	
				1250 - Special Education Program		
5	-	-		200 - Associated Payroll Costs	-	
				1283 - Alternative Education Program		
-	147,478	94,420	1.00	100 - Salaries	193,674	2.50
-	63,390	28,663		200 - Associated Payroll Costs	98,361	
448	1,448	3,000		300 - Purchased Services	3,000	
8,131	5,079	11,131		400 - Supplies and Materials	14,000	
8,579	217,395	137,214	1.00	Total Function 1283:	309,035	2.50
				1291 - ESL Instructional Program		
52,991	32,278	17,381	0.25	100 - Salaries	500	
32,802	19,058	9,712		200 - Associated Payroll Costs	116	
85,793	51,336	27,093	0.25	Total Function 1291:	616	
94,377	298,860	231,874	1.65	Total Function 1000:	323,200	2.50
				2000 - Support Services		
				2130 - Health & Nursing Services		
20	-	-		400 - Supplies and Materials	-	
				2220 - Educational Media Services		
457	1,741	2,100		400 - Supplies and Materials	1,745	
-	-	100		600 - Other Objects	85	
457	1,741	2,200		Total Function 2220:	1,830	
				2410 - Office of the Principal Services		
-	41,587	-		100 - Salaries	126,928	1.50
-	-	-		200 - Associated Payroll Costs	75,389	
135	443	2,000		300 - Purchased Services	2,000	
135	42,029	2,000		Total Function 2410:	204,317	1.50
				2552 - Vehicle Operation Services		
-	92	-		300 - Purchased Services	1,000	
612	43,862	4,200		Total Function 2000:	207,147	1.50
94,989	342,722	236,074	1.65	Total Center 106:	530,347	4.00

BUFF ELEMENTARY

Grades: K-5

375 SE Buff Street

Madras, OR 97741

Principal: Billie Jo White



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
308	289	286	278	284	284

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	41	38	45	42	38

School Spending

GENERAL FUND				
	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	2,419,967	2,466,636	2,704,366	3,262,735
Purchased services	79,987	106,972	81,878	94,200
Supplies and material	44,049	60,020	130,970	58,862
Capital outlay	-	-	-	-
Other objects	3,780	670	3,945	760
Total Requirements	2,547,783	2,634,298	2,921,159	3,416,557

School Staffing

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Administration	1.00	1.00	1.00	1.00
Certified	16.00	17.00	14.00	16.00
Classified	7.63	5.06	6.06	7.19
Certified - SPED	2.00	3.00	3.00	3.00
Classified - SPED	8.94	8.02	6.58	7.67
Classified - Custodial	3.00	3.00	3.00	3.00
Certified - Extra Days/Duty	-	-	-	-
	38.56	37.08	33.64	37.86

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

108 - Buff Elementary Total: \$3,416,557

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				1000 - Instruction	
				1111 - Elementary Instruction	
920,260	873,500	938,967	16.19	100 - Salaries	1,103,183 19.31
466,673	452,796	471,632		200 - Associated Payroll Costs	637,824
9,656	9,624	4,620		300 - Purchased Services	9,700
13,243	18,592	82,000		400 - Supplies and Materials	9,700
3,125	-	3,200		600 - Other Objects	-
1,412,957	1,354,511	1,500,419	16.19	Total Function 1111:	1,760,407 19.31
				1220 - Life Skills Programs	
50,159	43,493	50,122	1.00	100 - Salaries	134,684 2.81
32,439	23,550	32,988		200 - Associated Payroll Costs	98,646
723	1,739	3,650		400 - Supplies and Materials	1,250
83,321	68,782	86,760	1.00	Total Function 1220:	234,580 2.81
				1229 - Behavioral Program	
119,195	154,346	165,707	4.91	100 - Salaries	185,882 4.91
33,595	43,404	104,060		200 - Associated Payroll Costs	114,467
119	599	3,650		400 - Supplies and Materials	1,250
152,908	198,349	273,417	4.91	Total Function 1229:	301,599 4.91
				1250 - Special Education Program	
101,296	134,057	145,059	3.67	100 - Salaries	135,332 2.95
25,956	56,070	62,169		200 - Associated Payroll Costs	61,085
354	1,051	3,950		400 - Supplies and Materials	1,750
127,606	191,178	211,178	3.67	Total Function 1250:	198,167 2.95
				1291 - ESL Instructional Program	
76,519	83,918	91,008	1.88	100 - Salaries	96,677 1.88
60,511	39,783	63,177		200 - Associated Payroll Costs	67,753
130	341	875		400 - Supplies and Materials	850
137,160	124,041	155,060	1.88	Total Function 1291:	165,280 1.88
1,913,952	1,936,861	2,226,834	27.64	Total Function 1000:	2,660,033 31.86
				2000 - Support Services	
				2122 - Counseling Services	
300	-	-		100 - Salaries	-
76	-	-		200 - Associated Payroll Costs	-
319	346	400		400 - Supplies and Materials	250
695	346	400		Total Function 2122:	250
				2130 - Health & Nursing Services	
2,065	-	3,000		400 - Supplies and Materials	2,500
				2220 - Educational Media Services	
32,829	36,056	39,128	1.00	100 - Salaries	35,741 1.00
9,357	10,022	11,972		200 - Associated Payroll Costs	29,933
2,172	4,756	3,665		400 - Supplies and Materials	5,325
60	25	100		600 - Other Objects	115
44,418	50,859	54,865	1.00	Total Function 2220:	71,114 1.00
				2410 - Office of the Principal Services	
161,863	184,818	191,322	2.00	100 - Salaries	202,033 2.00
69,526	52,400	51,935		200 - Associated Payroll Costs	67,458
8,384	11,710	10,432		300 - Purchased Services	14,500
3,881	6,860	10,877		400 - Supplies and Materials	11,987
595	645	645		600 - Other Objects	645
244,248	256,434	265,211	2.00	Total Function 2410:	296,623 2.00
				2542 - Buildings Services	
160,050	171,304	174,053	3.00	100 - Salaries	176,278 3.00
99,360	107,122	111,067		200 - Associated Payroll Costs	115,759
58,612	59,902	64,050		300 - Purchased Services	63,500
13,526	13,996	11,403		400 - Supplies and Materials	13,000
331,548	352,324	360,573	3.00	Total Function 2542:	368,537 3.00
				2543 - Grounds Services	
-	-	500		300 - Purchased Services	500
-	-	500		400 - Supplies and Materials	1,000
-	-	1,000		Total Function 2543:	1,500
				2544 - Maintenance Services	
2,071	25,317	1,500		300 - Purchased Services	4,000
7,518	11,739	7,000		400 - Supplies and Materials	10,000
9,589	37,057	8,500		Total Function 2544:	14,000
				2546 - Security Services	
506	-	500		300 - Purchased Services	1,500
				2552 - Vehicle Operation Services	
757	419	276		300 - Purchased Services	500
633,825	697,439	694,325	6.00	Total Function 2000:	756,524 6.00
2,547,777	2,634,299	2,921,159	33.64	Total Center 108:	3,416,557 37.86

BIG MUDDY SCHOOL

Grades: K-8

PO Box 220

Antelope, OR 97001

Principal: Melinda Boyle



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
15	10	17	18	16	11

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	-	1	3	4	3

School Spending

GENERAL FUND				
	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	257,541	236,548	269,386	197,540
Purchased services	17,675	13,994	27,369	31,700
Supplies and material	3,298	7,068	15,086	672
Capital outlay	-	-	-	-
Other objects	-	-	-	-
Total Requirements	278,514	257,610	311,841	229,912

School Staffing

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Administration	-	-	-	-
Certified	2.00	2.00	2.00	1.00
Classified	-	0.72	0.75	0.75
Certified - SPED	-	-	0.10	-
Classified - SPED	-	-	-	-
Classified - Custodial	-	-	0.20	0.20
Certified - Extra Days/Duty	-	-	-	-
	2.00	2.72	3.05	1.95

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

112 - Big Muddy School Total: \$229,912

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
171,535	157,813	165,340	2.75	100 - Salaries	126,562	1.75
86,005	66,237	83,357		200 - Associated Payroll Costs	61,135	
2,367	2,025	1,000		300 - Purchased Services	1,600	
2,924	6,949	14,231		400 - Supplies and Materials	157	
262,832	233,024	263,928	2.75	Total Function 1111:	189,454	1.75
				1220 - Life Skills Programs		
-	4,426	4,879	0.10	100 - Salaries	250	
-	3,057	3,259		200 - Associated Payroll Costs	59	
-	7,484	8,138	0.10	Total Function 1220:	309	
262,832	240,508	272,066	2.85	Total Function 1000:	189,763	1.75
				2000 - Support Services		
				2130 - Health & Nursing Services		
-	-	250		400 - Supplies and Materials	250	
				2220 - Educational Media Services		
-	-	255		400 - Supplies and Materials	165	
				2410 - Office of the Principal Services		
253	69	175		300 - Purchased Services	100	
374	119	350		400 - Supplies and Materials	100	
627	188	525		Total Function 2410:	200	
				2542 - Buildings Services		
-	3,870	9,538	0.20	100 - Salaries	7,200	0.20
-	1,142	3,013		200 - Associated Payroll Costs	2,334	
-	5,011	12,551	0.20	Total Function 2542:	9,534	0.20
				2552 - Vehicle Operation Services		
-	438	500		300 - Purchased Services	-	
				2669 - Telecommunication Services		
15,055	11,462	25,694		300 - Purchased Services	30,000	
15,682	17,100	39,775	0.20	Total Function 2000:	40,149	0.20
278,514	257,607	311,841	3.05	Total Center 112:	229,912	1.95

MADRAS ELEMENTARY

Grades: K-5

215 SE 10th Street

Madras, OR 97741

Principal: Jean Bendele



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
329	335	319	362	399	399

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	56	53	55	58	65

School Spending

GENERAL FUND				
	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	2,754,223	2,955,515	3,269,254	3,793,439
Purchased services	92,852	116,085	116,083	120,100
Supplies and material	80,153	90,633	81,068	90,942
Capital outlay	-	-	-	-
Other objects	4,134	964	4,300	1,100
Total Requirements	2,931,362	3,163,197	3,470,705	4,005,581

School Staffing

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Administration	1.00	1.00	1.00	1.00
Certified	18.25	16.00	18.00	20.25
Classified	6.88	6.50	6.50	7.50
Certified - SPED	3.00	3.00	3.00	2.00
Classified - SPED	9.19	8.83	8.02	9.05
Classified - Custodial	3.00	3.00	3.00	3.00
Certified - Extra Days/Duty	-	-	-	-
	41.31	38.33	39.52	42.80

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

113 - Madras Elementary Total: \$4,005,581

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$	FTE
				1000 - Instruction		
				1111 - Elementary Instruction		
925,712	1,014,868	1,167,778	20.13	100 - Salaries	1,412,766	23.13
566,608	572,355	653,164		200 - Associated Payroll Costs	811,102	
11,334	12,175	6,170		300 - Purchased Services	14,000	
16,635	30,929	28,557		400 - Supplies and Materials	25,000	
3,125	-	3,200		600 - Other Objects	-	
1,523,415	1,630,326	1,858,869	20.13	Total Function 1111:	2,262,868	23.13
				1220 - Life Skills Programs		
258,427	219,819	226,933	7.22	100 - Salaries	281,937	8.25
154,229	149,129	136,803		200 - Associated Payroll Costs	179,415	
1,041	1,994	3,650		400 - Supplies and Materials	1,250	
413,697	370,941	367,386	7.22	Total Function 1220:	462,602	8.25
				1229 - Behavioral Program		
196	45,008	55,879	1.00	100 - Salaries	79,173	1.00
18,126	29,309	34,727		200 - Associated Payroll Costs	43,522	
308	643	3,650		400 - Supplies and Materials	1,250	
18,630	74,960	94,256	1.00	Total Function 1229:	123,945	1.00
				1250 - Special Education Program		
79,989	99,512	111,607	2.80	100 - Salaries	60,989	1.80
36,751	45,160	50,425		200 - Associated Payroll Costs	15,134	
-	422	3,400		400 - Supplies and Materials	1,000	
116,740	145,094	165,432	2.80	Total Function 1250:	77,123	1.80
				1291 - ESL Instructional Program		
115,375	115,074	121,088	1.88	100 - Salaries	125,198	1.88
70,637	74,690	74,872		200 - Associated Payroll Costs	79,387	
40	110	685		400 - Supplies and Materials	1,600	
186,052	189,874	196,645	1.88	Total Function 1291:	206,185	1.88
2,258,534	2,411,195	2,682,588	33.02	Total Function 1000:	3,132,723	36.05
				2000 - Support Services		
				2122 - Counseling Services		
285	548	500		400 - Supplies and Materials	1,000	
				2130 - Health & Nursing Services		
2,611	185	3,000		400 - Supplies and Materials	2,500	
				2211 - Improvement of Instruction Services		
200	-	-		100 - Salaries	22,526	0.25
70	-	-		200 - Associated Payroll Costs	11,800	
270	-	-		Total Function 2211:	34,326	0.25
				2220 - Educational Media Services		
32,938	31,701	36,072	1.00	100 - Salaries	38,547	1.00
27,573	25,656	28,831		200 - Associated Payroll Costs	30,584	
1,478	4,678	5,105		400 - Supplies and Materials	7,140	
60	60	100		600 - Other Objects	100	
62,049	62,096	70,108	1.00	Total Function 2220:	76,371	1.00
				2240 - Instructional Staff Develop		
-	965	850		100 - Salaries	-	
-	316	281		200 - Associated Payroll Costs	-	
-	1,241	4,563		300 - Purchased Services	1,000	
-	2,522	5,694		Total Function 2240:	1,000	
				2410 - Office of the Principal Services		
170,904	187,767	197,699	2.50	100 - Salaries	219,903	2.50
98,760	103,730	110,099		200 - Associated Payroll Costs	97,024	
5,112	6,392	4,379		300 - Purchased Services	5,500	
20,792	13,603	9,085		400 - Supplies and Materials	17,202	
949	904	1,000		600 - Other Objects	1,000	
296,517	312,397	322,262	2.50	Total Function 2410:	340,629	2.50
				2542 - Buildings Services		
134,824	158,526	171,288	3.00	100 - Salaries	184,826	3.00
62,899	81,929	90,858		200 - Associated Payroll Costs	99,606	
69,646	86,657	92,550		300 - Purchased Services	88,600	
15,169	21,414	5,436		400 - Supplies and Materials	14,000	
282,537	348,527	360,132	3.00	Total Function 2542:	387,032	3.00
				2543 - Grounds Services		
-	1,346	500		300 - Purchased Services	500	
-	-	500		400 - Supplies and Materials	1,000	
-	1,346	1,000		Total Function 2543:	1,500	
				2544 - Maintenance Services		
6,139	7,787	7,000		300 - Purchased Services	8,500	
21,795	16,106	17,500		400 - Supplies and Materials	18,000	
27,934	23,893	24,500		Total Function 2544:	26,500	
				2546 - Security Services		
506	-	500		300 - Purchased Services	1,500	
				2552 - Vehicle Operation Services		
115	486	421		300 - Purchased Services	500	
672,824	751,999	788,117	6.50	Total Function 2000:	872,858	6.75
2,931,358	3,163,194	3,470,705	39.52	Total Center 113:	4,005,581	42.80

METOLIUS ELEMENTARY

Grades: K-5

420 Butte Avenue

Metolius, OR 97741

Principal: Adam Dietrich



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
288	265	254	234	227	229

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	56	40	38	36	35

School Spending

GENERAL FUND				
	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	2,607,168	2,709,701	2,913,547	3,136,821
Purchased services	77,249	83,990	95,221	90,779
Supplies and material	53,047	57,618	85,315	60,213
Capital outlay	-	-	-	-
Other objects	3,815	795	4,150	950
Total Requirements	2,741,279	2,852,104	3,098,233	3,288,763

School Staffing

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Administration	1.00	1.00	1.00	1.00
Certified	14.00	14.00	14.00	14.00
Classified	6.94	5.94	6.00	6.00
Certified - SPED	2.00	2.00	2.00	3.00
Classified - SPED	4.56	4.44	5.59	5.59
Classified - Custodial	2.00	1.63	2.00	2.00
Certified - Extra Days	-	-	-	-
	30.50	29.01	30.59	31.59

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

117 - Metolius Elementary Total: \$3,288,763

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
1000 - Instruction					
1111 - Elementary Instruction					
997,808	1,037,999	1,113,626	16.13	100 - Salaries	1,109,128 16.13
536,117	546,449	587,956		200 - Associated Payroll Costs	614,913
10,561	10,948	9,898		300 - Purchased Services	7,223
10,510	9,809	46,999		400 - Supplies and Materials	14,076
3,125	-	3,200		600 - Other Objects	-
1,558,121	1,605,205	1,761,679	16.13	Total Function 1111:	1,745,340 16.13
1220 - Life Skills Programs					
158,038	178,531	218,348	5.22	100 - Salaries	235,306 5.22
103,131	117,946	137,648		200 - Associated Payroll Costs	148,478
821	1,776	3,650		400 - Supplies and Materials	1,250
261,989	298,253	359,646	5.22	Total Function 1220:	385,034 5.22
1229 - Behavioral Program					
-	-	-		100 - Salaries	69,939 1.00
-	-	-		200 - Associated Payroll Costs	40,769
-	-	-		Total Function 1229:	110,708 1.00
1250 - Special Education Program					
95,092	110,051	120,989	2.38	100 - Salaries	140,022 2.38
62,579	78,517	81,139		200 - Associated Payroll Costs	89,211
461	2,004	3,400		400 - Supplies and Materials	1,000
158,132	190,572	205,528	2.38	Total Function 1250:	230,233 2.38
1291 - ESL Instructional Program					
106,301	72,387	80,013	1.88	100 - Salaries	84,294 1.88
68,475	56,451	59,860		200 - Associated Payroll Costs	63,876
-	399	800		400 - Supplies and Materials	800
174,776	129,238	140,673	1.88	Total Function 1291:	148,970 1.88
2,153,018	2,223,268	2,467,526	25.59	Total Function 1000:	2,620,285 26.59
2000 - Support Services					
2122 - Counseling Services					
238	240	300		400 - Supplies and Materials	300
2130 - Health & Nursing Services					
1,792	-	3,000		400 - Supplies and Materials	2,500
2220 - Educational Media Services					
37,595	40,958	41,428	1.00	100 - Salaries	43,087 1.00
29,677	32,413	31,492		200 - Associated Payroll Costs	33,430
2,538	3,875	3,390		400 - Supplies and Materials	4,585
95	150	150		600 - Other Objects	150
69,905	77,396	76,460	1.00	Total Function 2220:	81,252 1.00
2240 - Instructional Staff Develop					
-	245	300		100 - Salaries	-
-	77	99		200 - Associated Payroll Costs	-
-	-	6,823		300 - Purchased Services	-
-	322	7,222		Total Function 2240:	-
2410 - Office of the Principal Services					
158,073	175,218	178,402	2.00	100 - Salaries	184,415 2.00
89,164	90,090	97,172		200 - Associated Payroll Costs	106,347
5,146	4,529	2,700		300 - Purchased Services	3,756
19,095	14,009	11,025		400 - Supplies and Materials	13,202
595	645	800		600 - Other Objects	800
272,073	284,491	290,099	2.00	Total Function 2410:	308,520 2.00
2542 - Buildings Services					
101,606	109,921	101,590	2.00	100 - Salaries	106,767 2.00
63,516	62,443	63,485		200 - Associated Payroll Costs	66,839
55,724	60,500	68,500		300 - Purchased Services	70,800
10,497	10,822	4,951		400 - Supplies and Materials	12,000
231,343	243,685	238,526	2.00	Total Function 2542:	256,406 2.00
2543 - Grounds Services					
1,589	2,045	3,000		300 - Purchased Services	3,000
16	-	500		400 - Supplies and Materials	1,000
1,605	2,045	3,500		Total Function 2543:	4,000
2544 - Maintenance Services					
3,354	5,050	3,800		300 - Purchased Services	4,000
7,078	14,685	7,300		400 - Supplies and Materials	9,500
10,432	19,735	11,100		Total Function 2544:	13,500
2546 - Security Services					
506	-	500		300 - Purchased Services	1,500
2552 - Vehicle Operation Services					
370	918	-		300 - Purchased Services	500
588,263	628,833	630,707	5.00	Total Function 2000:	668,478 5.00
2,741,281	2,852,101	3,098,233	30.59	Total Center 117:	3,288,763 31.59

WARM SPRINGS K-8 ACADEMY

Grades: K-8

50 Chukar Road

Warm Springs, OR 97761

Principal: Lonnie Henderson



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
606	584	509	530	503	506

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	144	142	127	144	139

School Spending

GENERAL FUND				
	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	4,922,642	5,263,648	5,741,395	6,241,251
Purchased services	228,358	256,303	292,497	296,200
Supplies and material	126,133	162,256	211,692	151,052
Capital outlay	-	-	-	-
Other objects	4,226	3,093	5,400	4,050
Total Requirements	5,281,359	5,685,300	6,250,984	6,692,553

School Staffing

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Administration	3.00	3.00	3.00	3.00
Confidential/Supervisory	-	1.00	1.00	1.00
Certified	33.33	30.50	30.00	29.75
Classified	12.51	11.31	8.09	7.03
Certified - SPED	6.00	5.00	6.00	6.00
Classified - SPED	9.53	10.29	8.81	8.25
Classified - Custodial	4.00	4.00	4.00	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	1.48
	70.14	66.82	62.71	60.91

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

120 - Warm Springs K-8 Academy Total: \$6,692,553

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
1000 - Instruction						
1111 - Elementary Instruction						
1,275,828	1,296,609	1,210,620	19.34	100 - Salaries	1,470,824	21.16
677,487	724,185	689,024		200 - Associated Payroll Costs	850,218	
8,640	5,833	10,000		300 - Purchased Services	10,000	
19,797	13,973	60,401		400 - Supplies and Materials	17,207	
1,563	-	1,600		600 - Other Objects	-	
1,983,315	2,040,601	1,971,645	19.34	Total Function 1111:	2,348,249	21.16
1121 - Middle/Junior High Programs						
535,621	709,623	745,851	11.00	100 - Salaries	708,708	10.00
295,489	395,617	382,504		200 - Associated Payroll Costs	416,404	
3,401	3,783	4,000		300 - Purchased Services	4,500	
15,564	25,768	25,000		400 - Supplies and Materials	26,500	
1,563	-	1,600		600 - Other Objects	-	
851,638	1,134,791	1,158,955	11.00	Total Function 1121:	1,156,112	10.00
1122 - Middle/Junior High Extracurricular						
56,840	66,862	56,270	1.80	100 - Salaries	76,504	1.88
22,582	27,882	13,516		200 - Associated Payroll Costs	22,145	
4,396	1,049	-		300 - Purchased Services	1,800	
10,197	22,886	38,507		400 - Supplies and Materials	15,250	
420	3,008	2,000		600 - Other Objects	3,850	
94,435	121,687	110,293	1.80	Total Function 1122:	119,549	1.88
1220 - Life Skills Programs						
152,988	129,965	142,178	3.66	100 - Salaries	122,025	3.53
92,732	81,398	97,595		200 - Associated Payroll Costs	89,295	
2,780	2,131	7,300		400 - Supplies and Materials	2,500	
248,500	213,494	247,073	3.66	Total Function 1220:	213,820	3.53
1229 - Behavioral Program						
33,449	31,685	145,506	2.94	100 - Salaries	194,296	2.94
22,346	23,433	77,029		200 - Associated Payroll Costs	95,299	
98	-	3,650		400 - Supplies and Materials	1,250	
55,892	55,118	226,185	2.94	Total Function 1229:	290,845	2.94
1250 - Special Education Program						
258,251	236,156	316,634	8.22	100 - Salaries	441,603	7.78
118,294	141,137	183,437		200 - Associated Payroll Costs	234,663	
312	220	6,800		400 - Supplies and Materials	1,500	
376,856	377,513	506,871	8.22	Total Function 1250:	677,766	7.78
1291 - ESL Instructional Program						
218,590	173,648	202,047	3.75	100 - Salaries	152,912	2.63
135,254	89,496	133,240		200 - Associated Payroll Costs	100,076	
476	219	1,200		400 - Supplies and Materials	1,200	
354,320	263,362	336,487	3.75	Total Function 1291:	254,188	2.63
3,964,956	4,206,567	4,557,509	50.71	Total Function 1000:	5,060,529	49.91
2000 - Support Services						
2114 - Student Accounting Services						
26,444	-	944		100 - Salaries	944	
16,932	-	312		200 - Associated Payroll Costs	220	
43,375	-	1,256		Total Function 2114:	1,164	
2115 - Student Safety Services						
-	-	50,000		300 - Purchased Services	40,000	
2122 - Counseling Services						
5,323	-	-		100 - Salaries	-	
2,629	-	-		200 - Associated Payroll Costs	-	
110	459	1,000		400 - Supplies and Materials	2,000	
8,062	459	1,000		Total Function 2122:	2,000	
2130 - Health & Nursing Services						
1,826	32	3,000		400 - Supplies and Materials	3,000	
2211 - Improvement of Instruction Services						
-	-	85,849	1.00	100 - Salaries	-	
-	-	43,710		200 - Associated Payroll Costs	-	
-	-	129,559	1.00	Total Function 2211:	-	

Continued on Next Page

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE		\$ FTE
				2220 - Educational Media Services	
38,706	44,792	42,402	1.00	100 - Salaries	44,061 1.00
31,814	31,360	31,812		200 - Associated Payroll Costs	33,762
4,069	10,575	7,390		400 - Supplies and Materials	8,645
85	85	200		600 - Other Objects	200
74,674	86,813	81,804	1.00	Total Function 2220:	86,668 1.00
				2240 - Instructional Staff Develop	
175	857	-		100 - Salaries	-
58	358	-		200 - Associated Payroll Costs	-
-	2,274	6,463		300 - Purchased Services	1,000
233	3,489	6,463		Total Function 2240:	1,000
				2410 - Office of the Principal Services	
416,189	485,926	506,430	6.00	100 - Salaries	533,475 6.00
228,479	265,688	293,440		200 - Associated Payroll Costs	321,716
15,370	9,414	11,500		300 - Purchased Services	11,300
29,327	25,680	23,600		400 - Supplies and Materials	20,000
595	-	-		600 - Other Objects	-
689,960	786,708	834,970	6.00	Total Function 2410:	886,491 6.00
				2542 - Buildings Services	
167,003	201,402	218,141	4.00	100 - Salaries	221,088 4.00
93,135	105,571	122,904		200 - Associated Payroll Costs	111,013
127,735	133,909	125,000		300 - Purchased Services	140,000
21,034	28,778	18,844		400 - Supplies and Materials	21,000
408,907	469,659	484,889	4.00	Total Function 2542:	493,101 4.00
				2543 - Grounds Services	
-	212	-		300 - Purchased Services	500
40	-	1,500		400 - Supplies and Materials	2,000
40	212	1,500		Total Function 2543:	2,500
				2544 - Maintenance Services	
16,731	44,125	30,000		300 - Purchased Services	30,000
20,503	31,535	13,500		400 - Supplies and Materials	29,000
37,234	75,660	43,500		Total Function 2544:	59,000
				2546 - Security Services	
1,486	-	1,500		300 - Purchased Services	1,500
				2552 - Vehicle Operation Services	
11,962	16,902	15,000		300 - Purchased Services	15,600
				2669 - Telecommunication Services	
38,634	38,800	39,034		300 - Purchased Services	40,000
1,316,395	1,478,734	1,693,475	12.00	Total Function 2000:	1,632,024 11.00
5,281,351	5,685,300	6,250,984	62.71	Total Center 120:	6,692,553 60.91

JEFFERSON COUNTY MIDDLE SCHOOL

Grades: 6-8

1180 SE Kemper Way

Madras, OR 97741

Principal: Brent Walsh



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
475	456	411	477	430	430

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	66	82	68	71	64

School Spending

GENERAL FUND				
	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	3,219,250	3,811,667	4,367,282	4,968,680
Purchased services	243,567	308,508	307,735	271,146
Supplies and material	100,081	175,779	214,693	139,008
Capital outlay	-	-	-	-
Other objects	5,334	1,350	6,090	2,100
Total Requirements	3,568,232	4,297,304	4,895,800	5,380,934

School Staffing

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Administration	2.00	2.00	2.00	2.00
Certified	19.00	17.00	22.25	23.50
Classified	6.96	5.59	6.75	6.88
Certified - SPED	3.00	3.00	4.00	4.00
Classified - SPED	6.81	6.53	8.06	8.06
Classified - Custodial	4.00	4.00	4.00	5.00
Certified - Extra Days	0.05	0.05	0.26	0.11
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	1.60
	43.71	40.06	49.25	51.62

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

350 - Jefferson County Middle School Total: \$5,380,934

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object	
				1000 - Instruction	
				1121 - Middle/Junior High Programs	
1,111,350	1,424,852	1,568,049	23.64	100 - Salaries	1,684,601 24.61
531,159	733,048	813,450		200 - Associated Payroll Costs	885,027
21,634	25,141	20,000		300 - Purchased Services	20,500
16,968	37,418	99,003		400 - Supplies and Materials	35,966
4,679	-	4,700		600 - Other Objects	-
1,685,790	2,220,459	2,505,202	23.64	Total Function 1121:	2,626,094 24.61
				1122 - Middle/Junior High Extracurricular	
62,722	71,456	66,623	1.92	100 - Salaries	84,793 2.08
28,276	30,321	19,346		200 - Associated Payroll Costs	25,036
6,637	12,399	10,036		300 - Purchased Services	12,000
7,150	20,504	16,684		400 - Supplies and Materials	8,700
104,785	134,679	112,689	1.92	Total Function 1122:	130,529 2.08
				1220 - Life Skills Programs	
131,924	164,682	209,754	6.16	100 - Salaries	282,071 6.16
89,316	129,546	165,851		200 - Associated Payroll Costs	201,777
852	3,013	7,600		400 - Supplies and Materials	2,250
222,093	297,240	383,205	6.16	Total Function 1220:	486,098 6.16
				1229 - Behavioral Program	
12,771	-	64,043	1.00	100 - Salaries	60,259 1.00
3,459	-	37,190		200 - Associated Payroll Costs	37,600
16,230	-	101,233	1.00	Total Function 1229:	97,859 1.00
				1250 - Special Education Program	
197,800	174,389	206,310	4.91	100 - Salaries	261,298 4.91
112,842	85,312	110,036		200 - Associated Payroll Costs	125,942
365	1,015	4,000		400 - Supplies and Materials	2,000
311,007	260,717	320,346	4.91	Total Function 1250:	389,240 4.91
				1283 - Alternative Education Program	
637	-	423		400 - Supplies and Materials	-
				1291 - ESL Instructional Program	
38,701	68,197	85,461	1.63	100 - Salaries	70,050 1.38
20,101	31,295	57,038		200 - Associated Payroll Costs	49,997
-	43	800		400 - Supplies and Materials	800
58,802	99,534	143,299	1.63	Total Function 1291:	120,847 1.38
2,399,343	3,012,629	3,566,397	39.25	Total Function 1000:	3,850,667 40.12
				2000 - Support Services	
				2114 - Student Accounting Services	
42,346	-	405		100 - Salaries	405
31,010	-	133		200 - Associated Payroll Costs	93
73,355	-	538		Total Function 2114:	498
				2115 - Student Safety Services	
44,539	30,994	46,500		300 - Purchased Services	40,000
				2122 - Counseling Services	
42	140	140		400 - Supplies and Materials	1,000
				2130 - Health & Nursing Services	
1,414	-	3,000		400 - Supplies and Materials	3,000
				2211 - Improvement of Instruction Services	
-	-	-		100 - Salaries	34,016 0.50
-	-	-		200 - Associated Payroll Costs	20,146
-	-	-		Total Function 2211:	54,162 0.50
				2220 - Educational Media Services	
35,878	38,311	38,254	1.00	100 - Salaries	39,822 1.00
27,554	30,307	29,379		200 - Associated Payroll Costs	31,256
4,980	4,377	6,410		400 - Supplies and Materials	7,680
60	60	100		600 - Other Objects	100
68,472	73,055	74,143	1.00	Total Function 2220:	78,858 1.00
				2240 - Instructional Staff Develop	
392	213	281		100 - Salaries	940
30	68	93		200 - Associated Payroll Costs	219
422	280	374		Total Function 2240:	1,159

Continued on Next Page

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				2410 - Office of the Principal Services		
275,571	361,361	381,196	5.00	100 - Salaries	392,586	5.00
145,890	191,224	204,297		200 - Associated Payroll Costs	222,925	
8,242	8,489	6,428		300 - Purchased Services	12,203	
33,850	38,144	32,299		400 - Supplies and Materials	23,612	
595	1,290	1,290		600 - Other Objects	2,000	
464,149	600,509	625,510	5.00	Total Function 2410:	653,326	5.00
				2542 - Buildings Services		
197,469	176,069	198,308	4.00	100 - Salaries	277,401	5.00
122,684	101,020	111,785		200 - Associated Payroll Costs	180,420	
140,684	173,680	190,500		300 - Purchased Services	159,000	
21,465	30,193	21,834		400 - Supplies and Materials	21,000	
482,301	480,962	522,427	4.00	Total Function 2542:	637,821	5.00
				2543 - Grounds Services		
1,188	-	500		300 - Purchased Services	500	
64	1,652	-		400 - Supplies and Materials	3,000	
1,252	1,652	500		Total Function 2543:	3,500	
				2544 - Maintenance Services		
10,578	47,230	25,000		300 - Purchased Services	20,000	
12,294	39,283	22,500		400 - Supplies and Materials	30,000	
22,872	86,513	47,500		Total Function 2544:	50,000	
				2546 - Security Services		
1,002	-	1,000		300 - Purchased Services	1,500	
				2552 - Vehicle Operation Services		
9,063	10,573	7,771		300 - Purchased Services	5,443	
1,168,883	1,284,678	1,329,403	10.00	Total Function 2000:	1,530,267	11.50
3,568,226	4,297,306	4,895,800	49.25	Total Center 350:	5,380,934	51.62

BRIDGES HIGH SCHOOL

Grades: 9-12

410 SW 4th Street

Madras, OR 97741

Principal: Jess Swagger



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
117	85	72	76	78	78

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	29	16	23	31	23

School Spending

GENERAL FUND					
	ACTUALS	ACTUALS	ADOPTED	ADOPTED	
	2021-22	2022-23	2023-24	2024-25	
Salaries & benefits	1,166,230	1,099,793	1,273,685	1,348,680	
Purchased services	16,683	18,674	13,502	18,600	
Supplies and material	27,218	4,520	24,999	31,295	
Capital outlay	-	-	-	-	
Other objects	3,590	2,622	2,647	2,699	
Total Requirements	1,213,721	1,125,609	1,314,833	1,401,274	

School Staffing

	ACTUALS	ACTUALS	ADOPTED	ADOPTED
	2021-22	2022-23	2023-24	2024-25
Administration	1.00	1.00	1.00	1.00
Certified	4.00	6.25	5.50	5.75
Classified	4.81	3.81	2.88	2.88
Certified - SPED	1.00	1.00	1.00	1.00
Classified - SPED	0.72	3.00	2.47	2.32
Classified - Custodial	-	0.38	0.38	-
Certified - Extra Days	0.06	0.06	-	-
	11.59	15.50	13.22	12.94

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

607 - Bridges High School Total: \$1,401,274

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object
				\$ FTE
1000 - Instruction				
1131 - High School Programs				
290	-	-		100 - Salaries
42	-	-		200 - Associated Payroll Costs
332	-	-		Total Function 1131:
1223 - Community Transition Center				
95,164	63,283	69,022	2.47	100 - Salaries
56,636	63,093	52,468		200 - Associated Payroll Costs
-	318	-		300 - Purchased Services
151,800	126,694	121,490	2.47	Total Function 1223:
1250 - Special Education Program				
74,203	40,234	65,817	1.00	100 - Salaries
41,778	28,924	37,724		200 - Associated Payroll Costs
115,981	69,158	103,541	1.00	Total Function 1250:
1283 - Alternative Education Program				
403,864	368,599	435,729	6.44	100 - Salaries
237,242	215,491	254,308		200 - Associated Payroll Costs
7,509	9,323	4,502		300 - Purchased Services
26,196	4,250	21,974		400 - Supplies and Materials
3,590	2,622	2,622		600 - Other Objects
678,401	600,285	719,135	6.44	Total Function 1283:
1291 - ESL Instructional Program				
10,242	37,968	48,385	0.94	100 - Salaries
6,080	27,241	31,390		200 - Associated Payroll Costs
-	270	200		400 - Supplies and Materials
16,321	65,478	79,975	0.94	Total Function 1291:
962,836	861,615	1,024,141	10.85	Total Function 1000:
2000 - Support Services				
2122 - Counseling Services				
588	-	60		100 - Salaries
80	-	21		200 - Associated Payroll Costs
668	-	81		Total Function 2122:
2130 - Health & Nursing Services				
1,022	-	1,500		400 - Supplies and Materials
2220 - Educational Media Services				
-	-	1,325		400 - Supplies and Materials
-	-	25		600 - Other Objects
-	-	1,350		Total Function 2220:
2410 - Office of the Principal Services				
147,564	145,675	157,808	2.00	100 - Salaries
76,488	78,437	89,616		200 - Associated Payroll Costs
224,052	224,112	247,424	2.00	Total Function 2410:
2542 - Buildings Services				
8,859	18,842	18,019	0.38	100 - Salaries
7,108	12,007	13,318		200 - Associated Payroll Costs
15,967	30,849	31,337	0.38	Total Function 2542:
2552 - Vehicle Operation Services				
173	33	-		300 - Purchased Services
2669 - Telecommunication Services				
9,000	9,000	9,000		300 - Purchased Services
250,881	263,994	290,692	2.38	Total Function 2000:
1,213,718	1,125,609	1,314,833	13.22	Total Center 607:
				1,401,274 12.94

MADRAS HIGH SCHOOL

Grades: 9-12

390 SE 10th Street

Madras, OR 97741

Principal: Tony Summers



Enrollment History and Projections

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
686	736	659	709	654	654

Special Education Data

	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment History	134	120	107	133	137

School Spending

GENERAL FUND				
	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	5,525,415	6,016,160	6,780,635	7,441,963
Purchased services	587,242	664,611	694,880	701,950
Supplies and material	242,171	268,136	321,585	234,431
Capital outlay	-	-	-	-
Other objects	18,903	17,450	19,100	13,550
Total Requirements	6,373,731	6,966,357	7,816,200	8,391,894

School Staffing

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Administration	2.00	3.00	3.00	3.00
Confidential/Supervisory	1.00	1.00	1.00	1.00
Certified	30.00	29.00	31.50	32.50
Classified	8.28	6.88	8.88	8.88
Certified - SPED	5.00	5.00	5.00	5.00
Classified - SPED	11.44	7.94	8.81	8.31
Classified - Custodial	5.53	5.63	5.63	6.00
Certified - Extra Days	0.55	0.55	0.49	0.65
Advisors	1.36	1.36	1.52	1.73
Athletic/Activities Directors	0.96	0.96	0.08	0.08
Athletic Coaches	2.60	2.60	2.72	3.99
	68.72	63.91	68.63	71.14

School Budgets - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

608 - Madras High School
Total: \$8,391,894

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE		\$ FTE
1000 - Instruction					
1131 - High School Programs					
1,790,498	1,915,193	2,069,699	29.37	100 - Salaries	2,238,897 30.53
896,667	984,044	1,092,371		200 - Associated Payroll Costs	1,169,687
79,570	67,205	77,750		300 - Purchased Services	78,750
52,488	62,793	137,772		400 - Supplies and Materials	54,650
6,012	3,057	7,050		600 - Other Objects	2,000
2,825,235	3,032,291	3,384,642	29.37	Total Function 1131:	3,543,984 30.53
1132 - High School Extracurricular					
320,777	301,712	403,025	4.95	100 - Salaries	427,641 5.81
96,674	104,499	102,750		200 - Associated Payroll Costs	120,152
95,820	96,696	66,500		300 - Purchased Services	66,200
56,099	53,256	45,606		400 - Supplies and Materials	44,299
11,959	12,723	8,950		600 - Other Objects	9,950
581,330	568,886	626,831	4.95	Total Function 1132:	668,242 5.81
1220 - Life Skills Programs					
213,317	209,858	230,074	5.94	100 - Salaries	203,234 5.22
112,165	134,777	135,568		200 - Associated Payroll Costs	157,283
911	2,304	7,300		400 - Supplies and Materials	1,750
326,394	346,939	372,942	5.94	Total Function 1220:	362,267 5.22
1223 - Community Transition Center					
9,496	-	508		100 - Salaries	55,619 1.00
3,569	-	168		200 - Associated Payroll Costs	36,244
2,768	3,643	2,000		300 - Purchased Services	-
187	3,538	7,300		400 - Supplies and Materials	3,000
16,019	7,181	9,976		Total Function 1223:	94,863 1.00
1229 - Behavioral Program					
77,198	77,366	88,605	1.88	100 - Salaries	109,401 1.88
51,883	39,088	38,664		200 - Associated Payroll Costs	52,982
129,081	116,454	127,269	1.88	Total Function 1229:	162,383 1.88
1250 - Special Education Program					
254,689	268,914	314,764	6.00	100 - Salaries	340,455 5.22
165,419	146,198	174,270		200 - Associated Payroll Costs	195,257
110	69	3,400		400 - Supplies and Materials	1,500
420,219	415,181	492,434	6.00	Total Function 1250:	537,212 5.22
1283 - Alternative Education Program					
24,105	17,278	78,030		300 - Purchased Services	80,000
-	10,931	11,000		400 - Supplies and Materials	-
24,105	28,209	89,030		Total Function 1283:	80,000
1291 - ESL Instructional Program					
83,959	84,130	172,320	2.88	100 - Salaries	219,945 3.38
61,780	38,088	105,577		200 - Associated Payroll Costs	134,509
65	159	1,800		400 - Supplies and Materials	1,800
145,804	122,377	279,697	2.88	Total Function 1291:	356,254 3.38
4,468,186	4,637,518	5,382,821	51.01	Total Function 1000:	5,805,205 53.02
2000 - Support Services					
2112 - Attendance Services					
41,041	101,006	106,132	2.00	100 - Salaries	105,179 2.00
29,760	50,957	51,777		200 - Associated Payroll Costs	71,688
70,801	151,963	157,909	2.00	Total Function 2112:	176,867 2.00
2114 - Student Accounting Services					
36,145	-	168		100 - Salaries	168
10,237	-	56		200 - Associated Payroll Costs	40
46,381	-	224		Total Function 2114:	208
2115 - Student Safety Services					
44,539	30,994	46,500		300 - Purchased Services	40,000
2122 - Counseling Services					
194,613	184,936	191,286	3.13	100 - Salaries	217,250 3.13
95,207	107,638	111,123		200 - Associated Payroll Costs	123,700
531	339	1,200		300 - Purchased Services	600
3,946	4,606	5,250		400 - Supplies and Materials	5,250
294,297	297,519	308,859	3.13	Total Function 2122:	346,800 3.13
2130 - Health & Nursing Services					
1,315	197	3,100		400 - Supplies and Materials	3,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				<u>2211 - Improvement of Instruction Services</u>		
-	-	35,213	0.50	100 - Salaries	-	
-	-	10,661		200 - Associated Payroll Costs	-	
-	-	45,874	0.50	<i>Total Function 2211:</i>	-	
				<u>2220 - Educational Media Services</u>		
25,703	37,299	38,242	1.00	100 - Salaries	39,810	1.00
23,971	28,266	29,372		200 - Associated Payroll Costs	31,254	
11,298	10,899	9,520		400 - Supplies and Materials	10,965	
132	25	100		600 - Other Objects	100	
61,105	76,489	77,234	1.00	<i>Total Function 2220:</i>	82,129	1.00
				<u>2240 - Instructional Staff Develop</u>		
(43)	2,166	5,000		300 - Purchased Services	500	
				<u>2410 - Office of the Principal Services</u>		
376,599	505,000	522,770	6.00	100 - Salaries	526,903	6.00
147,731	213,861	264,829		200 - Associated Payroll Costs	316,886	
27,814	31,791	27,000		300 - Purchased Services	32,000	
26,172	55,192	33,332		400 - Supplies and Materials	32,217	
799	645	3,000		600 - Other Objects	1,500	
579,115	806,488	850,931	6.00	<i>Total Function 2410:</i>	909,506	6.00
				<u>2542 - Buildings Services</u>		
270,534	311,372	309,598	5.63	100 - Salaries	342,499	6.00
135,788	171,957	181,045		200 - Associated Payroll Costs	205,280	
178,643	233,412	226,000		300 - Purchased Services	227,000	
34,350	29,304	22,805		400 - Supplies and Materials	29,000	
-	1,000	-		600 - Other Objects	-	
619,315	747,046	739,448	5.63	<i>Total Function 2542:</i>	803,779	6.00
				<u>2543 - Grounds Services</u>		
26,169	63,829	71,700		300 - Purchased Services	72,000	
20,643	14,116	15,000		400 - Supplies and Materials	23,500	
46,811	77,945	86,700		<i>Total Function 2543:</i>	95,500	
				<u>2544 - Maintenance Services</u>		
24,321	20,579	10,000		300 - Purchased Services	20,400	
34,589	20,773	18,400		400 - Supplies and Materials	23,000	
58,911	41,352	28,400		<i>Total Function 2544:</i>	43,400	
				<u>2546 - Security Services</u>		
1,083	-	1,200		300 - Purchased Services	1,500	
				<u>2552 - Vehicle Operation Services</u>		
81,919	96,681	82,000		300 - Purchased Services	83,000	
1,905,550	2,328,839	2,433,379	18.25	<i>Total Function 2000:</i>	2,586,689	18.13
6,373,736	6,966,357	7,816,200	69.26	<i>Total Center 608:</i>	8,391,894	71.15

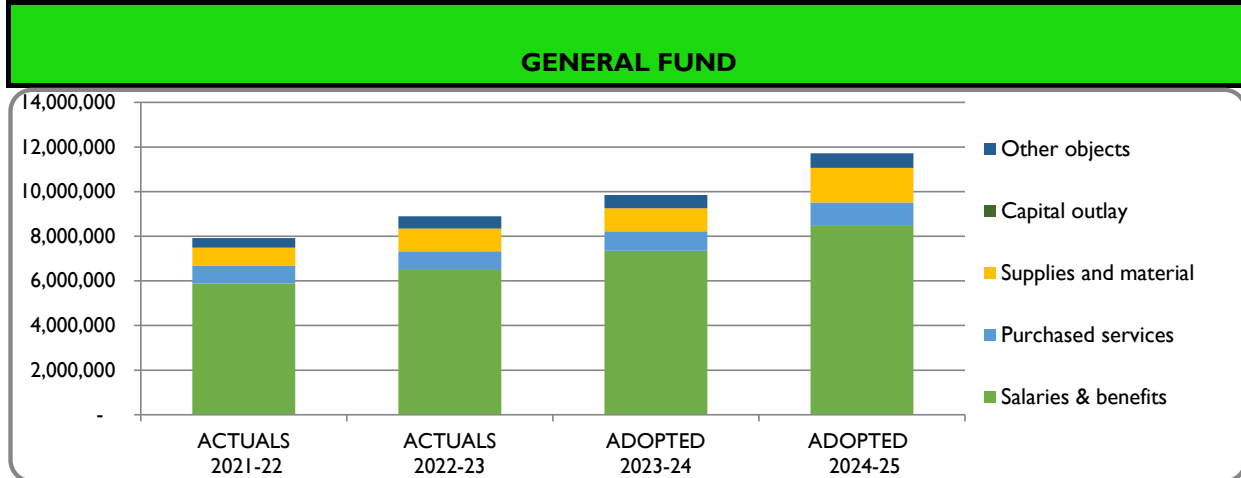
CENTRAL LOCATIONS - EXCLUDES SCHOOLS

445 SE Buff Street
 Madras, OR 97741
 Superintendent: Jay Mathisen



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

Central Spending



Object	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
Salaries & benefits	5,887,148	6,493,264	7,352,819	8,460,029
Purchased services	801,401	829,474	871,365	1,044,618
Supplies and material	805,550	1,014,279	1,029,488	1,561,193
Capital outlay	-	17,400	-	1,000
Other objects	424,556	543,314	594,180	649,775
Total Requirements	7,918,655	8,897,731	9,847,852	11,716,615

Staffing Information

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
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	1.00
Special Programs	1.00	1.75	1.75	2.00
Teaching & Learning	1.00	2.35	2.95	2.85
Office of the Superintendent	2.00	2.00	2.00	3.50
Transportation	26.85	31.76	33.85	34.05
Business Office	6.05	6.70	7.55	6.72
Maintenance	8.03	8.50	12.30	10.98
Human Resources	4.50	4.00	4.25	5.00
Technology	1.00	1.00	1.00	1.00
	55.81	62.55	74.15	71.60

Central Locations - General Fund Requirements

Jefferson County School District 509-J
June 30, 2025

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				1000 - Instruction	
				1111 - Elementary Instruction	
2,452	2,200	58,199	1.00	100 - Salaries	49,710 1.00
410	303	35,451		200 - Associated Payroll Costs	34,234
-	-	(2,945)		400 - Supplies and Materials	225,000
2,863	2,502	90,705	1.00	Total Function 1111:	308,944 1.00
				1121 - Middle/Junior High Programs	
29,773	75,819	86,601	1.00	100 - Salaries	136,515 2.00
19,227	42,869	43,996		200 - Associated Payroll Costs	71,131
-	-	(25,993)		400 - Supplies and Materials	65,000
49,000	118,688	104,604	1.00	Total Function 1121:	272,646 2.00
				1131 - High School Programs	
18,512	4,980	47,479	1.00	100 - Salaries	96,937 1.00
12,056	1,162	32,191		200 - Associated Payroll Costs	49,083
-	-	(8,281)		400 - Supplies and Materials	90,000
30,568	6,141	71,389	1.00	Total Function 1131:	236,020 1.00
				1210 - Programs for the Talented and Gifted	
32,725	35,446	37,914	0.50	100 - Salaries	42,590 0.50
18,386	19,472	20,344		200 - Associated Payroll Costs	22,770
-	202	300		300 - Purchased Services	300
1,728	2,544	8,962		400 - Supplies and Materials	10,493
52,839	57,663	67,520	0.50	Total Function 1210:	76,153 0.50
				1220 - Life Skills Programs	
4,752	4,726	-		400 - Supplies and Materials	5,000
				1223 - Community Transition Center	
-	89,522	93,994	1.00	100 - Salaries	106,937 1.00
-	44,502	46,226		200 - Associated Payroll Costs	52,208
1,501	-	-		400 - Supplies and Materials	3,500
45,524	46,528	46,030		600 - Other Objects	-
47,024	180,551	186,250	1.00	Total Function 1223:	162,645 1.00
				1227 - Extended School Year Programs	
38,366	37,404	-		100 - Salaries	-
12,773	8,243	-		200 - Associated Payroll Costs	-
224	529	500		400 - Supplies and Materials	1,000
51,364	46,175	500		Total Function 1227:	1,000
				1229 - Behavioral Program	
-	-	1,150		300 - Purchased Services	7,500
				1250 - Special Education Program	
1,500	-	2,000		300 - Purchased Services	-
686	36	8,000		400 - Supplies and Materials	5,000
2,186	36	10,000		Total Function 1250:	5,000
				1272 - Title I-A/D Programs	
23	25	-		100 - Salaries	-
				1291 - ESL Instructional Program	
82,593	89,741	93,994	1.00	100 - Salaries	96,937 1.00
43,515	44,743	46,221		200 - Associated Payroll Costs	49,078
34	-	10,000		300 - Purchased Services	10,500
322	-	78,523		400 - Supplies and Materials	55,000
126,463	134,484	228,738	1.00	Total Function 1291:	211,515 1.00
367,081	550,992	760,856	5.50	Total Function 1000:	1,286,423 6.50
				2000 - Support Services	
				2113 - Social Work Services	
-	-	2,000		300 - Purchased Services	1,000
-	-	1,000		400 - Supplies and Materials	1,000
-	-	3,000		Total Function 2113:	2,000
				2114 - Student Accounting Services	
22,628	26,878	26,080	0.34	100 - Salaries	26,883 0.34
9,390	12,315	17,148		200 - Associated Payroll Costs	17,998
2,308	222	1,000		400 - Supplies and Materials	2,500
34,326	39,415	44,228	0.34	Total Function 2114:	47,381 0.34
				2115 - Student Safety Services	
32,196	34,596	40,000		300 - Purchased Services	40,000

Continued on Next Page

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				2130 - Health & Nursing Services	
9,914	-	-		100 - Salaries	158,048 1.00
2,542	-	-		200 - Associated Payroll Costs	78,100
2,163	3,429	2,500		300 - Purchased Services	2,000
8,366	30,999	7,100		400 - Supplies and Materials	9,500
400	321	450		600 - Other Objects	4,000
23,385	34,749	10,050		Total Function 2130:	251,648 1.00
				2160 - Other Student Treatment Services	
156,838	125,374	88,000		300 - Purchased Services	110,000
				2190 - Service Direction, Student Support Services	
168,720	197,746	199,492	1.50	100 - Salaries	247,707 2.00
73,257	65,303	93,235		200 - Associated Payroll Costs	101,661
4,190	8,896	7,200		300 - Purchased Services	10,500
2,228	6,450	7,375		400 - Supplies and Materials	15,200
595	1,245	1,200		600 - Other Objects	1,000
248,990	279,641	308,502	1.50	Total Function 2190:	376,068 2.00
				2211 - Improvement of Instruction Services	
158,248	162,020	341,104	2.70	100 - Salaries	178,018 1.35
59,618	69,317	192,313		200 - Associated Payroll Costs	112,530
78	393	42,350		300 - Purchased Services	77,700
1,708	8,779	23,100		400 - Supplies and Materials	28,250
1,543	1,404	1,500		600 - Other Objects	1,500
221,195	241,913	600,367	2.70	Total Function 2211:	397,998 1.35
				2220 - Educational Media Services	
-	1,867	-		100 - Salaries	-
-	678	-		200 - Associated Payroll Costs	-
-	48	889		300 - Purchased Services	7,500
498	1,635	-		400 - Supplies and Materials	-
132	292	-		600 - Other Objects	-
630	4,520	889		Total Function 2220:	7,500
				2230 - Assessment & Testing	
31,574	-	-		100 - Salaries	-
3,666	-	-		200 - Associated Payroll Costs	-
5,136	1,744	11,700		400 - Supplies and Materials	40,500
40,376	1,744	11,700		Total Function 2230:	40,500
				2240 - Instructional Staff Develop	
-	1,275	-		100 - Salaries	-
43,166	3,557	45,000		200 - Associated Payroll Costs	45,000
-	-	13,008		300 - Purchased Services	13,508
17,530	9,787	19,000		400 - Supplies and Materials	19,000
60,696	14,619	77,008		Total Function 2240:	77,508
				2244 - Administration Staff Development	
8,960	-	25,000		200 - Associated Payroll Costs	25,000
				2310 - Board of Education Services	
123,476	161,152	155,750		300 - Purchased Services	150,250
3,404	4,153	4,000		400 - Supplies and Materials	3,000
8,161	8,161	9,000		600 - Other Objects	9,000
135,040	173,466	168,750		Total Function 2310:	162,250
				2321 - Office of the Superintendent Services	
268,224	275,081	292,318	2.00	100 - Salaries	387,188 2.50
143,944	135,057	142,706		200 - Associated Payroll Costs	201,686
55,016	61,206	30,000		300 - Purchased Services	20,250
10,788	6,917	10,200		400 - Supplies and Materials	11,500
1,215	1,415	2,500		600 - Other Objects	3,000
479,188	479,677	477,724	2.00	Total Function 2321:	623,624 2.50
				2329 - Other Executive Administration Services	
24,751	23,821	21,000		300 - Purchased Services	24,000
7,297	4,041	8,000		400 - Supplies and Materials	5,500
32,048	27,862	29,000		Total Function 2329:	29,500
				2410 - Office of the Principal Services	
-	-	46,951		300 - Purchased Services	82,500
595	-	-		600 - Other Objects	-
595	-	46,951		Total Function 2410:	82,500
				2520 - Fiscal Services	
422,464	477,433	465,498	5.33	100 - Salaries	568,382 6.05
207,882	245,631	244,400		200 - Associated Payroll Costs	324,620
90,514	83,126	89,945		300 - Purchased Services	93,500
47,337	58,815	53,000		400 - Supplies and Materials	91,000
8,079	19,936	4,000		600 - Other Objects	10,000
776,275	884,940	856,843	5.33	Total Function 2520:	1,087,502 6.05

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$ FTE
				2528 - Risk Management Services
112,285	120,446	124,000		600 - Other Objects 150,300
				2542 - Buildings Services
57,119	88,500	99,613	1.73	100 - Salaries 53,000 0.75
34,332	41,713	52,364		200 - Associated Payroll Costs 31,485
67,926	83,458	82,800		300 - Purchased Services 93,900
45,286	9,791	18,797		400 - Supplies and Materials 30,200
-	-	-		500 - Capital Outlay 1,000
209,458	256,516	310,000		600 - Other Objects 354,075
414,121	479,978	563,574	1.73	Total Function 2542: 563,660 0.75
				2543 - Grounds Services
1,851	118,388	122,353	2.00	100 - Salaries 127,570 2.00
406	66,407	63,714		200 - Associated Payroll Costs 78,907
15,822	36,139	43,600		300 - Purchased Services 48,300
25,672	41,157	25,500		400 - Supplies and Materials 38,500
43,751	262,090	255,167	2.00	Total Function 2543: 293,277 2.00
				2544 - Maintenance Services
465,223	520,701	505,822	6.58	100 - Salaries 525,102 6.73
232,922	248,328	270,430		200 - Associated Payroll Costs 280,360
62,589	31,001	21,500		300 - Purchased Services 43,900
81,597	142,133	130,200		400 - Supplies and Materials 156,500
-	17,400	-		500 - Capital Outlay -
11,261	7,160	1,000		600 - Other Objects 1,600
853,592	966,724	928,952	6.58	Total Function 2544: 1,007,462 6.73
				2546 - Security Services
1,011	-	1,000		300 - Purchased Services 13,000
				2552 - Vehicle Operation Services
1,358,634	1,474,517	1,530,700	31.66	100 - Salaries 1,745,771 34.05
818,223	845,948	898,571		200 - Associated Payroll Costs 1,093,703
(22,347)	(48,957)	(45,000)		300 - Purchased Services (25,500)
350,896	448,596	410,000		400 - Supplies and Materials 391,000
57,725	76,297	81,000		600 - Other Objects 87,500
2,563,130	2,796,401	2,875,271	31.66	Total Function 2552: 3,292,474 34.05
				2572 - Purchasing Services
16,532	20,868	22,987	0.50	100 - Salaries 20,851 0.33
6,023	11,356	15,855		200 - Associated Payroll Costs 14,233
(510)	20,933	2,500		400 - Supplies and Materials 2,200
(45,006)	(1,924)	-		600 - Other Objects -
(22,961)	51,234	41,342	0.50	Total Function 2572: 37,284 0.33
				2573 - Warehousing & Distributing Services
15,598	16,650	16,266	0.38	100 - Salaries 223
11,256	12,049	12,021		200 - Associated Payroll Costs 51
26,854	28,699	28,287	0.38	Total Function 2573: 274
				2574 - Printing/Copying Services
246	-	-		400 - Supplies and Materials -
				2626 - Grant Writing Services
15,990	18,763	15,000		300 - Purchased Services 15,000
				2633 - Public Information Services
-	-	-		100 - Salaries 119,979 1.00
-	-	-		200 - Associated Payroll Costs 66,182
44,007	51,566	33,700		300 - Purchased Services 34,000
1,388	13,066	1,000		400 - Supplies and Materials 13,000
455	2,775	-		600 - Other Objects 6,000
45,851	67,407	34,700		Total Function 2633: 239,161 1.00
				2640 - Staff Services
360,773	397,794	457,017	5.00	100 - Salaries 479,207 5.00
159,516	215,605	255,123		200 - Associated Payroll Costs 268,861
15,683	20,280	23,100		300 - Purchased Services 16,500
60,908	66,841	66,500		400 - Supplies and Materials 64,000
2,618	2,741	2,500		600 - Other Objects 7,500
599,497	703,262	804,240	5.00	Total Function 2640: 836,068 5.00
				2642 - Recruitment and Placement Services
5,529	-	8,000		300 - Purchased Services 7,000
1,207	-	2,000		400 - Supplies and Materials 4,200
9,515	-	11,000		600 - Other Objects 14,300
16,250	-	21,000		Total Function 2642: 25,500
				2645 - Health Services - Staff
140	-	2,000		300 - Purchased Services -
599	900	1,000		400 - Supplies and Materials -
739	900	3,000		Total Function 2645: -

Continued from Previous Page

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				2660 - Technology Services		
119,509	132,179	158,477	2.00	100 - Salaries	150,451	1.00
61,867	63,907	91,219		200 - Associated Payroll Costs	79,995	
1,341	1,210	20,050		300 - Purchased Services	17,000	
122,443	129,383	167,750		400 - Supplies and Materials	174,650	
305,160	326,679	437,496	2.00	Total Function 2660:	422,096	1.00
				2669 - Telecommunication Services		
68,796	67,747	61,062		300 - Purchased Services	83,000	
				2680 - Interpretation and Translation		
303	-	4,000		300 - Purchased Services	-	
				2690 - Other Support Services		
111,562	1,200	5,000		100 - Salaries	-	
59,154	4,204	1,674		200 - Associated Payroll Costs	-	
-	-	17,510		300 - Purchased Services	17,510	
170,716	5,404	24,184		Total Function 2690:	17,510	
				2691 - Native American Liason		
-	58	-		300 - Purchased Services	-	
-	105	-		400 - Supplies and Materials	-	
-	162	-		Total Function 2691:	-	
				2700 - Supplemental Retirement Program		
45,664	35,124	35,000		100 - Salaries	35,000	
5,974	7,231	11,709		200 - Associated Payroll Costs	8,111	
51,638	42,355	46,709		Total Function 2700:	43,111	
7,517,708	8,280,765	9,056,996	61.72	Total Function 2000:	10,400,156	64.10
				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	
7,914,788	8,861,757	9,847,852	67.22	Total Function:	11,716,579	70.60



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

101 - Bus Replacement Fund Total: \$2,220,366

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Adopted
\$	\$	\$ FTE	\$ FTE
			Resources
			8000 - Internal
			000 - General Function
43,689	485	-	1000 - Revenue From Local Sources
523,451	271,075	250,000	3000 - Revenue From State Sources
1,940,728	2,265,321	1,981,533	5000 - Other Sources
2,507,867	2,536,882	2,231,533	<i>Total Function 000:</i>
2,507,867	2,536,882	2,231,533	<i>Total Function 8000:</i>
2,507,867	2,536,882	2,231,533	<i>Total Resources:</i>
			2,220,366
			Requirements
			2000 - Support Services
			2552 - Vehicle Operation Services
355,179	371,640	645,000	500 - Capital Outlay
			7000 - Unapprop Ending Fund Balance
			7000 - Unapprop End Fund Balance
-	-	1,586,533	800 - Other Uses of Funds
355,179	371,640	2,231,533	<i>Total Requirements:</i>
(2,152,688)	(2,165,242)	-	<i>Total Fund 101:</i>
			-

**Jefferson County School District
 Bus Replacement Plan (Fund 101)
 June 30, 2025**

Meets HB2795									
Fleet #	Description	Capacity	Year	Mandate?	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Route Bus									
12	E232933 2006 BLUEBIRD BUS #12	42	2006	NO					
18	E230793 2005 BLUEBIRD BUS #18	84	2005	NO					
28	E228534 2005 BLUEBIRD BUS #28	84	2005	NO	225,000				
50	E227142 2004 BLUEBIRD BUS #50	78	2004	NO		231,750			
55	E256709 2013 BLUEBIRD ALL AMERICAN BUS #55	84	2013	YES		231,750			
56	E256710 2013 BLUEBIRD ALL AMERICAN BUS #56	84	2013	YES		231,750			
57	E256738 2013 BLUEBIRD D3RE4006 BUS #57	84	2013	YES			238,703		
58	E260202 2014 BLUEBIRD T3RE4006 BUS #58	84	2014	YES			238,703		
59	E260222 2015 BLUEBIRD T3RE4006 BUS #59	84	2015	YES			238,703		
60	E260240 2016 BLUEBIRD #60	77	2016	YES				245,864	
61	E260248 2016 BLUEBIRD BUS #61	77	2016	YES				245,864	
62	E266416 2017 BLUEBIRD BUS #62	84	2017	YES				245,864	
63	E266417 2017 BLUEBIRD BUS #63	84	2017	YES					253,240
64	E266418 2017 BLUEBIRD BUS #64	84	2017	YES					253,240
65	E266445 2018 BLUEBIRD BUS #65	72	2018	YES					253,240
66	E266446 2018 BLUEBIRD BUS #66	84	2018	YES					
69	E274876 2019 BLUEBIRD BUS #69	84	2019	YES					
71	E274899 2020 BLUEBIRD BUS #71	72	2020	YES					
72	E274900 2020 BLUEBIRD BUS #72	84	2020	YES					
74	E281068 2019 MICROBIRD G5 200 BUS#74	14	2019	YES					
75	E281087 2021 BLUEBIRD BUS #75	72	2021	YES					
78	E281077 2020 MICROBIRD G5 MB-IV 200 BUS #78	27	2020	YES					
79	E281078 2022 BLUEBIRD BUS #79	84	2021	YES					
80	E281079 2021 BLUEBIRD BUS #80	84	2021	YES					
81	EXXXXX 2021 BLUEBIRD BUS #81	84	2021	YES					
	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	225,000				
68	E274877 2019 BLUEBIRD BUS #68	84	2019	YES					
76	E281088 2021 BLUEBIRD BUS #76	84	2021	YES					
	Activity Buss - New/Used				125,000				
Other Student Transportation Vehicles									
54	E252377 2011 CHEVROLET SUBURBAN #54	8	2011	YES					
67	E266444 2017 FORD EXPEDITION EL	8	2017	YES				62,500	

					Meets HB2795				
Fleet #	Description	Capacity	Year	Mandate?	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
70	E279859 2019 FORD EXPEDITION EL	8	2019	YES					
73	E274898 2019 FORD EXPEDITION EL (Accident Loss)	8	2019	YES					
77	E281073 2019 FORD EXPEDITION EL	8	2020	YES					
	Exxxxxx 2021 FORD EXPEDITION EL 4X4		2021	YES					
	Exxxxxx 2021 FORD EXPEDITION 4 DR 4X4		2021	YES					
	Ford Excursion - New				63,000				
	Ford Excursion - New				63,000				
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					
					701,000	695,250	716,109	800,092	759,720
					701,000	695,250	716,109	800,092	759,720



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

102 - Employee Wellness Program Total: \$11,840

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object \$ FTE
Resources				
8000 - Internal				
000 - General Function				
15,000	-	-		1000 - Revenue From Local Sources
23,088	35,106	22,606		5000 - Other Sources
38,088	35,106	22,606		<i>Total Function 000:</i>
38,088	35,106	22,606		<i>Total Function 8000:</i>
38,088	35,106	22,606		<i>Total Resources:</i>
Requirements				
2000 - Support Services				
2645 - Health Services - Staff				
1,500	2,500	1,500	0.08	100 - Salaries
463	1,101	474		200 - Associated Payroll Costs
1,275	1,368	-		300 - Purchased Services
6,244	19,904	7,939		400 - Supplies and Materials
9,481	24,873	9,913	0.08	<i>Total Function 2645:</i>
9,481	24,873	9,913	0.08	<i>Total Function 2000:</i>
7000 - Unapprop Ending Fund Balance				
7000 - Unapprop End Fund Balance				
-	-	12,693		800 - Other Uses of Funds
9,481	24,873	22,606	0.08	<i>Total Requirements:</i>
(28,606)	(10,233)	-	0.08	<i>Total Fund 102:</i>



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

104 - WS Housing Fund Total: \$190,740

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted	FTE
\$	\$	\$			\$	
				Resources		
				8000 - Internal		
				000 - General Function		
46,291	49,962	55,740		1000 - Revenue From Local Sources	55,740	
37,251	76,420	123,160		5000 - Other Sources	135,000	
83,541	126,383	178,900		<i>Total Function 000:</i>	190,740	
83,541	126,383	178,900		<i>Total Function 8000:</i>	190,740	
83,541	126,383	178,900		<i>Total Resources:</i>	190,740	
				Requirements		
				2000 - Support Services		
				2542 - Buildings Services		
580	756	4,500		300 - Purchased Services	4,500	
				2544 - Maintenance Services		
6,378	9,702	30,500		300 - Purchased Services	30,500	
163	755	20,000		400 - Supplies and Materials	20,000	
-	-	10,000		500 - Capital Outlay	10,000	
6,540	10,457	60,500		<i>Total Function 2544:</i>	60,500	
7,121	11,213	65,000		<i>Total Function 2000:</i>	65,000	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
-	-	113,900		800 - Other Uses of Funds	125,740	
7,121	11,213	178,900		<i>Total Requirements:</i>	190,740	
(76,420)	(115,170)	-		<i>Total Fund 104:</i>	-	



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

105 - Performing Arts Center Total: \$230,663

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
				1000 - Revenue From Local Sources	7,500
7,471	8,608	7,500		5000 - Other Sources	223,163
179,967	207,433	218,880		Total Function 000:	230,663
187,438	216,040	226,380		Total Function 8000:	230,663
187,438	216,040	226,380		Total Resources:	230,663
187,438	216,040	226,380			
Requirements					
2000 - Support Services					
2520 - Fiscal Services					
-	222	-		600 - Other Objects	-
2542 - Buildings Services					
19,234	26,015	27,847	0.50	100 - Salaries	17,548 0.25
12,532	16,585	17,763		200 - Associated Payroll Costs	10,444
39,834	54,933	61,500		300 - Purchased Services	67,000
1,107	8,387	2,000		400 - Supplies and Materials	2,750
-	-	300		600 - Other Objects	-
72,708	105,919	109,410	0.50	Total Function 2542:	97,742 0.25
2543 - Grounds Services					
-	-	500		400 - Supplies and Materials	1,000
2544 - Maintenance Services					
3,382	2,512	7,500		300 - Purchased Services	7,500
-	252	2,544		400 - Supplies and Materials	2,544
3,382	2,764	10,044		Total Function 2544:	10,044
2546 - Security Services					
1,324	-	1,500		300 - Purchased Services	4,000
77,414	108,905	121,454	0.50	Total Function 2000:	112,786 0.25
3000 - Enterprise and Community Services					
3390 - Other Community Services					
49,717	53,476	57,466	1.00	100 - Salaries	60,838 1.00
36,906	37,838	43,114		200 - Associated Payroll Costs	49,289
3,606	3,536	3,050		300 - Purchased Services	6,750
343	639	1,296		400 - Supplies and Materials	1,000
90,571	95,488	104,926	1.00	Total Function 3390:	117,877 1.00
90,571	95,488	104,926	1.00	Total Function 3000:	117,877 1.00
167,985	204,393	226,380	1.50	Total Requirements:	230,663 1.25
(19,453)	(11,647)	-	1.50	Total Fund 105:	- 1.25



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 106 – Classroom Furniture Replacement Fund

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

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

106 - Classroom Furniture Replacement Fund

Total: \$72,043

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$
			Major Function - Function - Object	FTE
Resources				
8000 - Internal				
000 - General Function				
			5000 - Other Sources	72,043
119,266	87,043	72,043		
119,266	87,043	72,043	Total Resources:	72,043
Requirements				
1000 - Instruction				
1111 - Elementary Instruction				
			400 - Supplies and Materials	25,000
23,476	6,583	25,000		
1121 - Middle/Junior High Programs				
			400 - Supplies and Materials	10,000
11,853	10,186	10,000		
1131 - High School Programs				
			400 - Supplies and Materials	10,000
11,895	13,794	10,000		
47,224	30,562	45,000	Total Function 1000:	45,000
7000 - Unapprop Ending Fund Balance				
7000 - Unapprop End Fund Balance				
			800 - Other Uses of Funds	27,043
-	-	27,043		
47,224	30,562	72,043	Total Requirements:	72,043
(72,043)	(56,480)	-	Total Fund 106:	-



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

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.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

107 - Technology Replacement Fund Total: \$1,325,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE
			Resources	
			8000 - Internal	
			000 - General Function	
50,180	79,895	90,000	1000 - Revenue From Local Sources	90,000
-	209,160	110,000	4000 - Revenue From Federal Sources	110,000
1,285,272	1,195,551	1,116,421	5000 - Other Sources	1,125,000
1,335,451	1,484,605	1,316,421	<i>Total Function 000:</i>	1,325,000
1,335,451	1,484,605	1,316,421	<i>Total Function 8000:</i>	1,325,000
1,335,451	1,484,605	1,316,421	<i>Total Resources:</i>	1,325,000
			Requirements	
			2000 - Support Services	
			2660 - Technology Services	
7,586	7,274	9,000	300 - Purchased Services	7,800
232,314	271,133	257,500	400 - Supplies and Materials	315,000
239,901	278,407	266,500	<i>Total Function 2660:</i>	322,800
239,901	278,407	266,500	<i>Total Function 2000:</i>	322,800
			7000 - Unapprop Ending Fund Balance	
			7000 - Unapprop End Fund Balance	
-	-	1,049,921	800 - Other Uses of Funds	1,002,200
239,901	278,407	1,316,421	<i>Total Requirements:</i>	1,325,000
(1,095,551)	(1,206,198)	-	<i>Total Fund 107:</i>	-

Jefferson County School District 509-J
Technology Replacement Plan (Fund 107)
June 30, 2025

Description	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Chromebooks - 5th Year Replacement	164,125	165,766	167,424	169,098	170,789
Chromebooks - EDU License	16,000	16,160	16,322	16,485	16,650
Staff Chromebooks	9,975	10,075	10,175	10,277	10,380
Desktops	16,780	16,948	16,948	17,117	17,288
Staff Laptops	17,935	18,114	18,114	18,295	18,478
Hot Spots	56,000	56,560	57,126	57,697	58,274
Projectors	24,000	24,240	24,482	24,727	24,974
Rack Mount UPS	-	-	-	-	-
Night Vision/Bullet Camera	-	2,125	2,146	2,167	2,189
Security Camera Dome/Bullet	-	278	281	283	286
Total	\$304,815	\$310,266	\$313,017	\$316,147	\$319,309



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

108 - Textbook Replacement Fund

Total: \$1,700,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$
			Major Function - Function - Object	FTE
Resources				
8000 - Internal				
000 - General Function				
			5000 - Other Sources	1,700,000
1,897,981	1,900,275	1,570,275		
1,897,981	1,900,275	1,570,275	Total Resources:	1,700,000
Requirements				
1000 - Instruction				
1111 - Elementary Instruction				
			400 - Supplies and Materials	308,500
1,898	380,790	217,500		
1121 - Middle/Junior High Programs				
			400 - Supplies and Materials	298,750
9,423	3,328	119,750		
1131 - High School Programs				
			400 - Supplies and Materials	259,750
43,186	8,430	119,750		
54,507	392,548	457,000	Total Function 1000:	867,000
2000 - Support Services				
2213 - Curriculum Development				
			100 - Salaries	-
-	1,840	-		
			200 - Associated Payroll Costs	-
-	599	-		
18,910	-	-	400 - Supplies and Materials	-
18,910	2,438	-	Total Function 2213:	-
2240 - Instructional Staff Develop				
			400 - Supplies and Materials	-
24,289	17,100	-		
43,199	19,538	-	Total Function 2000:	-
7000 - Unapprop Ending Fund Balance				
7000 - Unapprop End Fund Balance				
			800 - Other Uses of Funds	833,000
-	-	1,113,275		
97,706	412,086	1,570,275	Total Requirements:	1,700,000
(1,800,275)	(1,488,189)	-	Total Fund 108:	-

**Jefferson County School District
Textbook Adoption Schedule (Fund 108)
June 30, 2025**

	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



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

109 - Equipment Replacement Fund Total: \$425,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				Resources	
				8000 - Internal	
				000 - General Function	
638,156	566,971	550,606		5000 - Other Sources	425,000
638,156	566,971	550,606		Total Resources:	425,000
				Requirements	
				1000 - Instruction	
				1111 - Elementary Instruction	
8,219	-	-		400 - Supplies and Materials	-
				1121 - Middle/Junior High Programs	
1,861	260	10,000		400 - Supplies and Materials	10,000
				1122 - Middle/Junior High Extracurricular	
-	6,750	-		500 - Capital Outlay	-
				1131 - High School Programs	
-	-	5,000		400 - Supplies and Materials	5,000
6,704	-	10,000		500 - Capital Outlay	-
6,704	-	15,000		Total Function 1131:	5,000
16,785	7,010	25,000		Total Function 1000:	15,000
				2000 - Support Services	
				2130 - Health & Nursing Services	
-	7,066	12,000		400 - Supplies and Materials	12,000
				2542 - Buildings Services	
-	-	20,000		500 - Capital Outlay	24,000
				2543 - Grounds Services	
-	-	-		400 - Supplies and Materials	5,500
-	-	100,000		500 - Capital Outlay	110,000
-	-	100,000		Total Function 2543:	115,500
				2544 - Maintenance Services	
9,229	-	-		300 - Purchased Services	-
-	-	80,000		500 - Capital Outlay	175,000
9,229	-	80,000		Total Function 2544:	175,000
9,229	7,066	212,000		Total Function 2000:	326,500
				3000 - Enterprise and Community Services	
				3100 - Food Services	
10,996	2,727	1,800		400 - Supplies and Materials	6,000
59,175	31,311	46,000		500 - Capital Outlay	66,700
70,171	34,038	47,800		Total Function 3100:	72,700
70,171	34,038	47,800		Total Function 3000:	72,700
				7000 - Unapprop Ending Fund Balance	
				7000 - Unapprop End Fund Balance	
-	-	265,806		800 - Other Uses of Funds	10,800
96,185	48,115	550,606		Total Requirements:	425,000
(541,971)	(518,856)	-		Total Fund 109:	-

Jefferson County School District 509-J
Equipment Replacement List (Fund 109)
June 30, 2025

Description	Type	Account Code	Total Costs
ADOPTED FY24-25 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
			<u>15,000</u>
Nursing			
AED & AED Battery Replacement	Replacement	109.2130.0460.714.000.000.00	12,000
			<u>12,000</u>
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
MA - Refrigerator	Replacement	109.3100.0541.113.000.000.00	9,750
Buff - Cres Cor Chill-Temp Cabinet	New	109.3100.0541.108.000.000.00	8,700
ME - Cres Cor Hot Cabinet	Replacement	109.3100.0541.117.000.000.00	6,500
JCMS - Cres Cor Hot Cabinet	Replacement	109.3100.0541.350.000.000.00	13,000
MHS - Cres Cor Hot Cabinet	Replacement	109.3100.0541.608.000.000.00	6,500
BHS - Shelving for Walk-in Refrig	New	109.3100.0460.607.000.000.00	3,000
WSK8 - Shelving Units for Dry Stor	New	109.3100.0460.120.000.000.00	3,000
			<u>72,700</u>
Maintenance Services			
Mower	Replacement	109.2543.0541.702.000.000.00	100,000
Floor Scrubber - MHS	New	109.2542.0541.608.000.000.00	12,000
Floor Scrubber - JCMS	New	109.2542.0541.350.000.000.00	12,000
Paint Robot	New	109.2543.0541.702.000.000.00	10,000
Trueflow Turf Spreader	New	109.2543.0460.702.000.000.00	5,500
Maintenance Vehicles	Replacement	109.2544.0541.702.000.000.00	140,000
UTV for Grounds	New	109.2544.0541.702.000.000.00	15,000
Custodial Equipment	Replacement	109.2544.0541.702.000.000.00	20,000
			<u>314,500</u>
FY24-25 Total			<u>414,200</u>



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

110 - Maint & Repair Projects

Total: \$4,725,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	\$
			Resources	
			8000 - Internal	
			000 - General Function	
			1000 - Revenue From Local Sources	-
-	60,984	-	2000 - Revenue From Intermediate Sources	125,000
80,125	84,429	125,000	5000 - Other Sources	4,600,000
2,808,452	4,263,918	3,370,485	Total Function 000:	4,725,000
2,888,578	4,409,330	3,495,485	Total Function 8000:	4,725,000
2,888,578	4,409,330	3,495,485	Total Resources:	4,725,000
2,888,578	4,409,330	3,495,485		
			Requirements	
			2000 - Support Services	
			2542 - Buildings Services	
-	-	-	400 - Supplies and Materials	12,800
			2544 - Maintenance Services	
53,486	-	-	300 - Purchased Services	-
114	23,707	45,000	400 - Supplies and Materials	41,000
53,600	23,707	45,000	Total Function 2544:	41,000
53,600	23,707	45,000	Total Function 2000:	53,800
			4000 - Facilities Acquisition and Construction	
			4150 - Bldg Acquis-Constr-Improv	
505,401	915,412	1,441,000	500 - Capital Outlay	1,200,000
			7000 - Unapprop Ending Fund Balance	
			7000 - Unapprop End Fund Balance	
-	-	2,009,485	800 - Other Uses of Funds	3,471,200
559,000	939,119	3,495,485	Total Requirements:	4,725,000
(2,329,578)	(3,470,211)	-	Total Fund 110:	-

Jefferson County School District 509-J
Maintenance Projects List (Fund 110)
June 30, 2025

Building	Project Code	Account Code	Project	ADOPTED Budget
ADOPTED FY24-25 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	8,500
BHS	662	110.4150.0520.607.000.662.00	HVAC - Library & Classroom	150,000
Buff,MA,BHS	TBD	110.4150.0520.608.000.XXX.00	Bond Project Overages	150,000
Buff/MA/ME	531	110.4150.0530.XXX.000.531.00	Playground Updates - Elementary Schools - \$15K each	45,000
Districtwide	520	110.2544.0410.702.000.520.00	Roof Patching	6,000
JCMS	542	110.2544.0460.350.000.542.00	Carpet Removal From Classrooms	25,000
JCMS	TBD	110.4150.0520.350.000.XXX.00	Electrical Work - JCMS	15,000
JCMS	554	110.4150.0530.350.000.554.00	Track Repairs	50,000
MA	TBD	110.4150.0520.113.000.XXX.00	Food Storage Space	8,000
ME	TBD	110.4150.0520.117.000.XXX.00	Classroom Remodel - Metolius	5,000
MHS	TBD	110.2542.0460.608.000.XXX.00	Office Remodel - MHS	4,000
MHS	TBD	110.2542.0460.608.000.XXX.00	Drinking Fountain/Water Bottle Fill - MHS	4,000
MHS	TBD	110.2542.0460.608.000.XXX.00	Eye Wash Stations	2,400
MHS	ADA-23	110.2544.0410.608.000.000.00	ADA Stalls and Doorways	10,000
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	125,000
MHS	556	110.4150.0520.608.000.556.00	Fire Panel	25,000
MHS	TBD	110.4150.0520.608.000.XXX.00	Tennis Court Resurface	75,000
MHS	TBD	110.4150.0520.608.000.XXX.00	Sound System Upgrade - Commons	18,500
MHS	554	110.4150.0530.608.000.554.00	Track Repairs	50,000
MHS CTE	TBD	110.4150.0530.608.XXX.XXX.00	Land Lab Infrastructure - McTaggard Property	25,000
PAC	517	110.4150.0520.609.000.517.00	Window Repairs	20,000
Transport/Maint	TBD	110.2542.0460.702.000.XXX.00	Eye Wash Stations	2,400
Transport/Maint	506	110.4150.0520.702.000.506.00	Facilities Upgrade - ADA Bathroom/Office/Breakroom	130,000
Transport/Maint	540	110.4150.0530.703.000.540.00	Gate to Control Traffic at Bus Yard	15,000
Transport/Maint	TBD	110.4150.0530.703.000.XXX.00	Gravel Bus Road	20,000
WSK-8	554	110.4150.0530.120.000.554.00	Track Repairs	50,000
WSK-8	527	110.4150.0520.120.000.527.00	Lockers and Changing Stations	35,000
WSK-8	530	110.4150.0520.120.000.530.00	Modular (Additional Classroom Space)	15,000
MA		110.4150.2520.113.000.XXX.00	Refrigerator Replacement w/ Electrical Upgrade	25,000
FY24-25 Totals				<u>1,253,800</u>



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

111 - PERS Reserve Fund Total: \$255,100

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$ FTE	Major Function - Function - Object	\$ FTE
			Resources	
			8000 - Internal	
			000 - General Function	
255,100	255,100	255,100	5000 - Other Sources	255,100
255,100	255,100	255,100	Total Resources:	255,100
			Requirements	
			7000 - Unapprop Ending Fund Balance	
			7000 - Unapprop End Fund Balance	
-	-	255,100	800 - Other Uses of Funds	255,100
-	-	255,100	Total Requirements:	255,100
(255,100)	(255,100)	-	Total Fund 111:	-



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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.

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

118 - Stabilization Fund

Total: \$4,569,432

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted	FTE
\$	\$	\$	FTE	Major Function - Function - Object	\$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
				5000 - Other Sources	4,569,432	
2,619,432	3,219,432	3,319,432		Total Resources:	4,569,432	
2,619,432	3,219,432	3,319,432				
				Requirements		
				2000 - Support Services		
				2122 - Counseling Services		
				100 - Salaries	361,201	5.77
-	-	-		200 - Associated Payroll Costs	208,808	
-	-	-		Total Function 2122:	570,009	5.77
-	-	-		2410 - Office of the Principal Services		
				100 - Salaries	135,892	1.00
-	-	-		200 - Associated Payroll Costs	74,420	
-	-	-		Total Function 2410:	210,312	1.00
				2690 - Other Support Services		
				100 - Salaries	50,135	1.00
-	-	-		200 - Associated Payroll Costs	34,347	
-	-	-		Total Function 2690:	84,482	1.00
-	-	-		Total Function 2000:	864,803	7.77
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
				100 - Salaries	1,200	
-	-	-		200 - Associated Payroll Costs	371	
-	-	-		Total Function 3330:	1,571	
-	-	-		Total Function 3000:	1,571	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
				800 - Other Uses of Funds	3,703,058	
-	-	3,319,432		Total Requirements:	4,569,432	7.77
-	-	3,319,432				
(2,619,432)	(3,219,432)	-		Total Fund 118:	-	7.77



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 119 – WS Building Fund

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

General Sub Funds - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

118 - Stabilization Fund

Total: \$4,569,432

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted	FTE
\$	\$	\$	FTE	Major Function - Function - Object	\$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
				5000 - Other Sources	4,569,432	
2,619,432	3,219,432	3,319,432		Total Resources:	4,569,432	
2,619,432	3,219,432	3,319,432				
				Requirements		
				2000 - Support Services		
				2122 - Counseling Services		
				100 - Salaries	361,201	5.77
-	-	-		200 - Associated Payroll Costs	208,808	
-	-	-		Total Function 2122:	570,009	5.77
-	-	-		2410 - Office of the Principal Services		
				100 - Salaries	135,892	1.00
-	-	-		200 - Associated Payroll Costs	74,420	
-	-	-		Total Function 2410:	210,312	1.00
				2690 - Other Support Services		
				100 - Salaries	50,135	1.00
-	-	-		200 - Associated Payroll Costs	34,347	
-	-	-		Total Function 2690:	84,482	1.00
-	-	-		Total Function 2000:	864,803	7.77
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
				100 - Salaries	1,200	
-	-	-		200 - Associated Payroll Costs	371	
-	-	-		Total Function 3330:	1,571	
-	-	-		Total Function 3000:	1,571	
				7000 - Unapprop Ending Fund Balance		
				7000 - Unapprop End Fund Balance		
				800 - Other Uses of Funds	3,703,058	
-	-	3,319,432		Total Requirements:	4,569,432	7.77
-	-	3,319,432				
(2,619,432)	(3,219,432)	-		Total Fund 118:	-	7.77



Special Revenue Funds

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

**JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS ADOPTED BUDGET
FYE JUNE 30, 2025**

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
RESOURCES				
Local sources	570,027	818,340	593,795	638,921
Intermediate sources	-	-	-	30,000
State sources	4,069,660	6,815,599	5,865,309	8,540,542
Federal sources	10,385,259	9,664,089	13,358,069	7,720,391
Total Resources	15,024,946	17,298,028	19,817,173	16,929,854
REQUIREMENTS				
Instruction	6,325,116	6,315,420	5,611,070	6,726,695
Support services	5,501,345	7,306,613	6,090,964	5,369,396
Enterprise and community services	2,910,168	3,384,336	3,545,382	3,972,730
Facilities acquisition and construction	599,402	948,036	5,546,811	2,010,000
Total Requirements	15,336,031	17,954,405	20,794,227	18,078,821
RESOURCES OVER (UNDER) REQUIREMENTS	(311,085)	(656,377)	(977,054)	(1,148,967)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	354,116	635,507	791,424	982,182
Total Other Financing Sources (Uses)	354,116	635,507	791,424	982,182
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	43,031	(20,870)	(185,630)	(166,785)
FUND BALANCE, JULY 1	415,885	458,944	345,630	326,785
FUND BALANCE, JUNE 30	458,916	438,074	160,000	160,000

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2025

OBJECT	DESCRIPTION	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
1600	FOOD SERVICE	6,618	9,601	10,500	10,500
1740	FEES	13,346	1,548	-	-
1790	OTHER CURRICULAR ACTIVITIES	178,186	323,932	-	-
1810	CHILD CARE	15,005	9,564	-	-
1910	RENTALS/BLDGS & EQUIP	5,149	26,430	-	35,000
1920	DONATIONS/CONTRIBUTIONS	80,419	203,383	351,020	351,020
1921	PRIVATE GRANTS	232,911	162,818	184,042	184,042
1990	LOCAL MISCELLANEOUS REVENUE	31,560	47,529	40,000	40,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	5,367	31,369	6,008	16,134
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	1,466	2,166	2,225	2,225
2199	OTHER INTERMEDIATE SOURCES	-	-	-	30,000
3102	STATE SCHOOL FUND	17,635	14,517	18,000	18,000
3230	OSU EXTENSION	-	-	4,250	4,250
3299	STATE GRANT/RESTRICTED	4,052,025	6,801,082	5,843,059	8,518,292
4300	FEDERAL GRANT (DIRECT)	2,379,791	1,112,187	148,149	156,567
4500	RESTRICTED-FED THRU STATE	5,597,959	6,199,883	10,905,560	5,257,956
4501	FEDERAL GRANT	536,357	597,014	575,000	575,000
4502	FEDERAL GRANT	1,314,239	1,332,968	1,350,000	1,350,000
4505	FED MEAL REIMBURSEMENT	374,535	213,925	212,269	212,269
4530	FED THRU STATE THRU ESD	9,076	7,657	8,700	10,208
4711	CARL PERKINS GRANT	-	-	5,281	5,281
4910	COMMODITIES (CAFETERIA)	173,302	200,455	153,110	153,110
5201	INTERFUND TRANSFER FROM GENERAL FUNDS	354,116	635,507	791,424	982,182
5400	BEGINNING FUND BALANCE	415,885	458,944	345,630	326,785
TOTALS		15,794,947	18,392,479	20,954,227	18,238,821

JEFFERSON COUNTY SCHOOL DISTRICT 509J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2025

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	ADOPTED
		2021-22	2022-23	2023-24	2024-25
1111	ELEMENTARY INSTRUCTION	785,538	904,907	1,139,412	831,206
1113	ELEMENTARY EXTRACURRICULAR	-	-	4,745	5,560
1121	MIDDLE SCHOOL INSTRUCTION	236,651	3,422	6,358	6,358
1122	MIDDLE SCHOOL EXTRACURRICULAR	-	22,701	51,835	53,260
1131	HIGH SCHOOL REGULAR INSTRUCTION	558,955	683,286	659,532	824,768
1132	HIGH SCHOOL EXTRACURRICULAR	261,986	461,981	347,339	348,154
1140	PRE-K PROGRAM	247,877	356,574	395,443	460,525
1220	LIFE SKILLS INSTRUCTION PROGRAM	149,025	260,914	255,670	290,118
1221	LEARNING CENTER	5,366	5,275	8,018	8,623
1223	COMMUNITY TRANSITION CENTER	239,934	253,965	192,351	115,734
1229	BEHAVIORAL PROGRAM	537,726	501,203	361,954	913,919
1250	SPECIAL EDUCATION PROGRAM	11,191	121,184	41,578	46,707
1260	TREATMENT AND HABILITATION	81,026	67,900	31,001	110,000
1271	REMEDIAL INSTRUCTION	248,783	586	-	-
1272	TITLE I-A/D	1,818,850	1,461,520	1,208,931	1,253,880
1283	ALTERNATIVE EDUCATION	599,782	278,437	310,043	127,433
1291	ESL INSTRUCTIONAL PROGRAM	-	23,283	14,922	18,337
1292	TEEN PARENT INSTRUCT PROG	78,775	85,038	85,463	103,097
1296	INDIAN EDUCATION	240,821	243,431	-	-
1410	ELEMENTARY SUMMER PROGRAMS	114,115	442,037	476,475	660,616
1420	MIDDLE SCHOOL SUMMER PROGRAMS	59,858	35,157	15,000	548,400
1430	HIGH SCHOOL SUMMER PROGRAMS	39,100	76,618	5,000	-
1460	SPECIAL SUMMER PROGRAM	9,757	26,001	-	-
2110	ATTENDANCE & SOCIAL WORK SERVICES	-	-	81,961	-
2112	ATTENDANCE SERVICES	70,592	70,368	61,701	75,035
2113	SOCIAL WORK SERVICES	-	59,247	70,089	90,821
2119	OTHER ATTENDANCE & SOCIAL SERVICES	245,934	251,407	280,342	302,963
2120	GUIDANCE SERVICES	-	300	-	-
2122	COUNSELING SERVICES	921,546	1,338,511	1,304,595	1,392,361
2129	OTHER GUIDANCE SERVICES	59,305	70,307	113,875	163,342
2130	HEALTH & NURSING SERVICES	214,351	314,392	355,707	133,074
2139	OTHER HEALTH SERVICES	96,966	240	-	-
2160	OTHER STUDENT TREATMENT SERVICES	-	130,843	30,000	-
2190	STUDENT SUPPORT SERVICES	-	20,684	44,912	-
2211	IMPROVEMENT OF INSTRUCTION SERVICES	1,127,249	1,625,513	1,608,485	1,423,692
2213	CURRICULUM DEVELOPMENT	27,300	-	-	-

FUNCTION	DESCRIPTION	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
2220	EDUCATIONAL MEDIA SERVICES	252,010	594,906	145,434	150,130
2240	INSTRUCTIONAL STAFF DEVELOPMENT	786,707	843,702	580,678	775,369
2321	OFFICE OF SUPERINTENDENT	-	-	3,637	3,637
2410	OFFICE OF THE PRINCIPAL SERVICES	208,926	299,805	217,128	25,808
2542	BUILDINGS SERVICES	29,668	272,436	27,696	3,494
2543	GROUNDS SERVICES	-	-	1,715	1,715
2544	MAINTENANCE SERVICES	81,410	18,000	50,000	50,000
2546	SECURITY SERVICES	5,982	-	-	-
2552	VEHICLE OPERATION SERVICES	208,375	77,855	75,662	60,662
2623	EVALUATION SERVICES	-	-	2,000	2,000
2633	PUBLIC INFORMATION SERVICES	139,153	155,563	171,417	-
2640	STAFF SERVICES	-	-	1,165	1,165
2642	RECRUITMENT SERVICES	-	302,242	35,518	35,518
2660	TECHNOLOGY SERVICES	377,062	14,980	-	-
2680	INTERPRETATION AND TRANSLATION SERVICE	16,810	68,773	73,065	77,968
2690	OTHER SUPPORT SERVICES - CENTRAL	631,999	776,539	754,182	600,642
3100	FOOD SERVICES	2,752,581	2,992,249	3,075,167	3,225,980
3330	PARENT INVOLVEMENT	39,580	23,542	6,557	5,000
3390	OTHER COMMUNITY SERVICES	18,340	201,130	282,274	528,421
3501	CHILD CARE PROVIDER SERVICES	99,667	167,415	181,384	213,329
4150	BLDG ACQUIS-CONSTR-IMPROV	487,121	923,510	5,546,811	2,010,000
4180	OTHER CAPITAL ITEMS	112,281	24,526	-	-
7000	UNAPPROP END FUND BALANCE	-	-	160,000	160,000
TOTALS		15,336,031	17,954,405	20,954,227	18,238,821



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 202 – Read to Succeed

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

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

202 - Read to Succeed Program Total: \$156,567

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
788,144	574,112	148,149		4000 - Revenue From Federal Sources	156,567	
788,144	574,112	148,149		Total Resources:	156,567	
				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		
213,232	19,774	-		100 - Salaries	-	
110,645	7,784	-		200 - Associated Payroll Costs	-	
323,877	27,558	-		Total Function 2211:	-	
				2213 - Curriculum Development		
27,300	-	-		400 - Supplies and Materials	-	
				2220 - Educational Media Services		
83,922	93,506	97,091	1.05	100 - Salaries	100,246	1.05
42,901	46,245	47,095		200 - Associated Payroll Costs	49,806	
822	1,707	-		300 - Purchased Services	-	
124,366	381,308	1,248		400 - Supplies and Materials	78	
252,010	522,766	145,434	1.05	Total Function 2220:	150,130	1.05
				2240 - Instructional Staff Develop		
2,258	-	-		100 - Salaries	-	
657	-	-		200 - Associated Payroll Costs	-	
18,522	-	-		300 - Purchased Services	-	
101	67	-		400 - Supplies and Materials	-	
21,539	67	-		Total Function 2240:	-	
				2690 - Other Support Services		
33,168	23,721	2,715		600 - Other Objects	6,437	
657,894	574,112	148,149	1.05	Total Function 2000:	156,567	1.05
788,144	574,112	148,149	1.05	Total Requirements:	156,567	1.05
-	-	-	1.05	Total Fund 202:	-	1.05



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

Fund 203 – Title 1-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, 509J Online, and Jefferson County Middle School.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

203 - Title I-A Grants Total: \$1,301,781

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
1,140,071	1,438,077	1,466,530		4000 - Revenue From Federal Sources	1,301,781
1,140,071	1,438,077	1,466,530		Total Resources:	1,301,781
Requirements					
1000 - Instruction					
1272 - Title I-A/D Programs					
490,192	531,383	549,792	7.00	100 - Salaries	559,689 8.00
269,259	293,130	293,088		200 - Associated Payroll Costs	324,604
-	21,570	37,605		400 - Supplies and Materials	18,009
6,446	-	-		500 - Capital Outlay	-
765,897	846,083	880,485	7.00	Total Function 1272:	902,302 8.00
1296 - Indian Education					
-	-	-		100 - Salaries	-
-	-	-		200 - Associated Payroll Costs	-
-	-	-		Total Function 1296:	-
765,897	846,083	880,485	7.00	Total Function 1000:	902,302 8.00
2000 - Support Services					
2119 - Other Attendance and Social Work Services					
11,998	8,096	10,635	0.26	100 - Salaries	11,017 0.25
3,534	7,248	8,108		200 - Associated Payroll Costs	8,465
-	-	2,000		300 - Purchased Services	-
15,532	15,344	20,743	0.26	Total Function 2119:	19,482 0.25
2211 - Improvement of Instruction Services					
204,570	325,821	276,152	3.14	100 - Salaries	208,318 2.14
74,728	138,825	140,375		200 - Associated Payroll Costs	109,366
-	8,936	5,223		300 - Purchased Services	-
-	927	5,000		400 - Supplies and Materials	-
279,298	474,509	426,750	3.14	Total Function 2211:	317,684 2.14
2240 - Instructional Staff Develop					
-	1,758	-		100 - Salaries	-
-	432	-		200 - Associated Payroll Costs	-
-	13,755	3,870		300 - Purchased Services	-
93	-	-		400 - Supplies and Materials	-
93	15,945	3,870		Total Function 2240:	-
2552 - Vehicle Operation Services					
-	220	-		300 - Purchased Services	-
2680 - Interpretation and Translation					
10,177	-	-		100 - Salaries	-
5,733	3,470	-		200 - Associated Payroll Costs	-
15,911	3,470	-		Total Function 2680:	-
2690 - Other Support Services					
-	1,111	-		100 - Salaries	-
-	393	-		200 - Associated Payroll Costs	-
-	125	-		300 - Purchased Services	-
-	15,438	77,395		400 - Supplies and Materials	3,993
48,777	60,135	57,287		600 - Other Objects	58,320
48,777	77,201	134,682		Total Function 2690:	62,313
359,610	586,690	586,045	3.40	Total Function 2000:	399,479 2.39
3000 - Enterprise and Community Services					
3330 - Civic Services					
1,909	1,317	-		100 - Salaries	-
597	292	-		200 - Associated Payroll Costs	-
12,058	3,695	-		400 - Supplies and Materials	-
14,564	5,303	-		Total Function 3330:	-
14,564	5,303	-		Total Function 3000:	-
1,140,071	1,438,077	1,466,530	10.40	Total Requirements:	1,301,781 10.39
-	-	-	10.40	Total Fund 203:	- 10.39



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 204 – 21st Century Grant

The District was awarded a 21st Century Grant in FY 2023-24. The grant funds provided services through FY27-28. This program creates community learning centers that provide students with academic enrichment opportunities along with activities designed to complement the regular academic program. The program focuses on tutoring in math, reading, writing, homework assistance, and native language classes. A range of high-quality services also include: student learning and development, mentoring, academic enrichment, music, arts, sports and cultural activities.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

204 - 21st Century Grant Total: \$500,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
595,158	498,595	500,000		4000 - Revenue From Federal Sources	500,000
595,158	498,595	500,000		Total Resources:	500,000
Requirements					
1000 - Instruction					
1272 - Title I-A/D Programs					
378,303	283,846	130,000		100 - Salaries	150,000
106,846	82,089	43,485		200 - Associated Payroll Costs	34,759
1,668	3,431	1,850		300 - Purchased Services	3,700
35,308	19,424	19,661		400 - Supplies and Materials	39,946
522,125	388,790	194,996		Total Function 1272:	228,405
1430 - High School, Summer Program					
-	916	-		400 - Supplies and Materials	-
522,125	389,706	194,996		Total Function 1000:	228,405
2000 - Support Services					
2211 - Improvement of Instruction Services					
15,451	43,557	134,188	3.00	100 - Salaries	91,974 2.00
5,179	12,802	93,915		200 - Associated Payroll Costs	61,981
1,224	383	1,000		300 - Purchased Services	-
21,853	56,743	229,103	3.00	Total Function 2211:	153,955 2.00
2240 - Instructional Staff Develop					
-	-	1,500		300 - Purchased Services	1,500
2410 - Office of the Principal Services					
-	-	-		100 - Salaries	17,277 0.50
-	-	-		200 - Associated Payroll Costs	5,501
-	-	-		Total Function 2410:	22,778 0.50
2542 - Buildings Services					
12,174	20,964	20,814	0.40	100 - Salaries	2,670
9,240	6,203	6,882		200 - Associated Payroll Costs	824
21,414	27,168	27,696	0.40	Total Function 2542:	3,494
2552 - Vehicle Operation Services					
3,658	2,751	5,662		300 - Purchased Services	5,662
2623 - Evaluation Services					
-	-	2,000		300 - Purchased Services	2,000
2690 - Other Support Services					
-	-	17,443		400 - Supplies and Materials	17,406
25,775	20,646	21,600		600 - Other Objects	64,800
25,775	20,646	39,043		Total Function 2690:	82,206
72,700	107,307	305,004	3.40	Total Function 2000:	271,595 2.50
3000 - Enterprise and Community Services					
3330 - Civic Services					
228	-	-		100 - Salaries	-
66	-	-		200 - Associated Payroll Costs	-
-	1,583	-		400 - Supplies and Materials	-
293	1,583	-		Total Function 3330:	-
3390 - Other Community Services					
40	-	-		300 - Purchased Services	-
333	1,583	-		Total Function 3000:	-
595,158	498,595	500,000	3.40	Total Requirements:	500,000 2.50
-	-	-	3.40	Total Fund 204:	- 2.50



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. **This Fund is in active for 2024-25.**

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

205 - Title VI Indian Education

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE
			Resources	
			8000 - Internal	
			000 - General Function	
210,230	-	-	4000 - Revenue From Federal Sources	-
210,230	-	-	<i>Total Resources:</i>	-
			Requirements	
			1000 - Instruction	
			1296 - Indian Education	
48,588	-	-	100 - Salaries	-
43,830	-	-	200 - Associated Payroll Costs	-
32,547	-	-	300 - Purchased Services	-
31,494	-	-	400 - Supplies and Materials	-
156,459	-	-	<i>Total Function 1296:</i>	-
156,459	-	-	<i>Total Function 1000:</i>	-
			2000 - Support Services	
			2112 - Attendance Services	
33,942	-	-	100 - Salaries	-
10,814	-	-	200 - Associated Payroll Costs	-
44,757	-	-	<i>Total Function 2112:</i>	-
			2690 - Other Support Services	
9,014	-	-	600 - Other Objects	-
53,771	-	-	<i>Total Function 2000:</i>	-
210,230	-	-	<i>Total Requirements:</i>	-
-	-	-	<i>Total Fund 205:</i>	-



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

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 \$2,000,000 in FY 2024-25, largely to complete HVAC projects and secure vestibules in all of the schools and the district office.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

206 - ESSER III Grant
Total: \$2,000,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
601,031	1,490,567	6,405,938		4000 - Revenue From Federal Sources	2,000,000
601,031	1,490,567	6,405,938		Total Resources:	2,000,000
Requirements					
1000 - Instruction					
1111 - Elementary Instruction					
-	-	111,928	2.00	100 - Salaries	-
-	-	34,008		200 - Associated Payroll Costs	-
-	-	53,601		400 - Supplies and Materials	-
-	-	199,537	2.00	Total Function 1111:	-
1131 - High School Programs					
-	201	-		100 - Salaries	-
-	17	-		200 - Associated Payroll Costs	-
-	218	-		Total Function 1131:	-
1283 - Alternative Education Program					
-	100,013	113,599	2.00	100 - Salaries	-
-	47,636	69,932		200 - Associated Payroll Costs	-
-	147,649	183,531	2.00	Total Function 1283:	-
1410 - Elementary Summer School					
-	-	53,243		400 - Supplies and Materials	-
1420 - Middle/Junior High, Summer School					
-	-	15,000		400 - Supplies and Materials	-
1430 - High School, Summer Program					
-	-	5,000		400 - Supplies and Materials	-
1460 - Special Programs, Summer School					
-	26,001	-		400 - Supplies and Materials	-
-	173,867	456,311	4.00	Total Function 1000:	-
2000 - Support Services					
2120 - Guidance Services					
-	300	-		400 - Supplies and Materials	-
2122 - Counseling Services					
280,646	608,367	677,693	8.89	100 - Salaries	-
124,163	303,001	318,279		200 - Associated Payroll Costs	-
404,809	911,369	995,972	8.89	Total Function 2122:	-
2129 - Other Guidance Services					
-	-	40,305	1.00	100 - Salaries	-
-	-	29,969		200 - Associated Payroll Costs	-
-	-	70,274	1.00	Total Function 2129:	-
2211 - Improvement of Instruction Services					
-	9,253	-		100 - Salaries	-
-	2,180	-		200 - Associated Payroll Costs	-
-	59,984	-		400 - Supplies and Materials	-
-	71,417	-		Total Function 2211:	-
2410 - Office of the Principal Services					
-	98,291	97,681	1.50	100 - Salaries	-
-	56,209	61,123		200 - Associated Payroll Costs	-
-	154,500	158,804	1.50	Total Function 2410:	-
2633 - Public Information Services					
97,101	-	113,139	1.00	100 - Salaries	-
41,919	-	58,278		200 - Associated Payroll Costs	-
133	-	-		400 - Supplies and Materials	-
139,153	-	171,417	1.00	Total Function 2633:	-
2690 - Other Support Services					
23,271	600	-		100 - Salaries	-
5,047	93	-		200 - Associated Payroll Costs	-
1,125	1,745	-		300 - Purchased Services	-
1,909	57,068	48,529		400 - Supplies and Materials	-
25,717	59,225	67,820		600 - Other Objects	-
57,069	118,730	116,349		Total Function 2690:	-
601,031	1,256,316	1,512,816	12.39	Total Function 2000:	-

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$ FTE
				4000 - Facilities Acquisition and Construction
				4150 - Bldg Acquis-Constr-Improv
-	60,384	4,436,811		500 - Capital Outlay
601,031	1,490,567	6,405,938	16.39	<i>Total Requirements:</i> 2,000,000
-	-	-	16.39	<i>Total Fund 206:</i> -



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. **This fund is in active for 2024-25.**

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

207 - Native Language Program

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE
			Resources	
			8000 - Internal	
			000 - General Function	
359,782	370,518	-	4000 - Revenue From Federal Sources	-
359,782	370,518	-	<i>Total Resources:</i>	-
			Requirements	
			1000 - Instruction	
			1296 - Indian Education	
-	160,967	-	300 - Purchased Services	-
3,100	11	-	400 - Supplies and Materials	-
3,100	160,978	-	<i>Total Function 1296:</i>	-
3,100	160,978	-	<i>Total Function 1000:</i>	-
			2000 - Support Services	
			2211 - Improvement of Instruction Services	
83,193	90,891	-	100 - Salaries	-
45,339	47,990	-	200 - Associated Payroll Costs	-
128,532	138,881	-	<i>Total Function 2211:</i>	-
			2240 - Instructional Staff Develop	
212,755	55,249	-	300 - Purchased Services	-
-	67	-	400 - Supplies and Materials	-
212,755	55,316	-	<i>Total Function 2240:</i>	-
			2690 - Other Support Services	
15,394	15,344	-	600 - Other Objects	-
356,682	209,540	-	<i>Total Function 2000:</i>	-
359,782	370,518	-	<i>Total Requirements:</i>	-
-	-	-	<i>Total Fund 207:</i>	-



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

208 - Title V-B Rural Ed Initiative Total: \$96,503

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
				4000 - Revenue From Federal Sources	96,503	
212,662	252,339	164,128		Total Resources:	96,503	
212,662	252,339	164,128				
				Requirements		
				1000 - Instruction		
				1111 - Elementary Instruction		
				100 - Salaries	-	
26,156	952	-		200 - Associated Payroll Costs	-	
26,209	127	-		300 - Purchased Services	-	
7	-	-		Total Function 1111:	-	
52,372	1,078	-				
				1272 - Title I-A/D Programs		
				100 - Salaries	-	
18,224	33,278	-		400 - Supplies and Materials	-	
18,224	33,278	-		Total Function 1272:	-	
70,596	34,356	-		Total Function 1000:	-	
				2000 - Support Services		
				2220 - Educational Media Services		
-	48,130	-		400 - Supplies and Materials	-	
				2240 - Instructional Staff Develop		
5,392	-	-		100 - Salaries	-	
1,742	-	-		200 - Associated Payroll Costs	-	
46,790	9,890	-		300 - Purchased Services	-	
53,925	9,890	-		Total Function 2240:	-	
				2680 - Interpretation and Translation		
-	37,156	42,449	1.00	100 - Salaries	45,065	1.00
-	28,147	30,616		200 - Associated Payroll Costs	32,903	
-	65,303	73,065	1.00	Total Function 2680:	77,968	1.00
				2690 - Other Support Services		
47,791	50,177	48,289	1.00	100 - Salaries	-	
31,735	33,667	32,378		200 - Associated Payroll Costs	-	
-	-	2,897		400 - Supplies and Materials	13,569	
4,170	4,948	5,942		600 - Other Objects	4,323	
83,695	88,792	89,506	1.00	Total Function 2690:	17,892	
137,620	212,115	162,571	2.00	Total Function 2000:	95,860	1.00
				3000 - Enterprise and Community Services		
				3330 - Civic Services		
3,372	4,585	1,200		100 - Salaries	-	
988	1,283	357		200 - Associated Payroll Costs	-	
33	-	-		300 - Purchased Services	-	
54	-	-		400 - Supplies and Materials	-	
4,446	5,868	1,557		Total Function 3330:	-	
				3390 - Other Community Services		
-	-	-		400 - Supplies and Materials	643	
4,446	5,868	1,557		Total Function 3000:	643	
212,662	252,339	164,128	2.00	Total Requirements:	96,503	1.00
-	-	-	2.00	Total Fund 208:	-	1.00



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

209 - Title II-A Quality Teachers Total: \$147,393

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$
			Major Function - Function - Object	FTE
Resources				
8000 - Internal				
000 - General Function				
			4000 - Revenue From Federal Sources	
136,336	90,922	157,700		147,393
136,336	90,922	157,700	Total Resources:	147,393
Requirements				
2000 - Support Services				
2240 - Instructional Staff Develop				
			100 - Salaries	-
34,783	43	-	200 - Associated Payroll Costs	-
14,242	4	-	300 - Purchased Services	133,058
67,334	81,876	133,058	400 - Supplies and Materials	5,962
14,146	4,545	16,269		
130,505	86,468	149,327	Total Function 2240:	139,020
2690 - Other Support Services				
			600 - Other Objects	6,813
5,831	3,146	6,813		
136,336	89,614	156,140	Total Function 2000:	145,833
3000 - Enterprise and Community Services				
3390 - Other Community Services				
			400 - Supplies and Materials	1,560
-	1,309	1,560		
136,336	90,922	157,700	Total Requirements:	147,393
-	-	-	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 2024-25. **This fund is in active for 2024-25.**

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

210 - Cares ESSER Grant

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				Resources	
				8000 - Internal	
				000 - General Function	
2,011,759	1,028,834	1,100,000		4000 - Revenue From Federal Sources	-
-	0	-		5000 - Other Sources	-
2,011,759	1,028,834	1,100,000		Total Function 000:	-
2,011,759	1,028,834	1,100,000		Total Function 8000:	-
2,011,759	1,028,834	1,100,000		Total Resources:	-
				Requirements	
				1000 - Instruction	
				1111 - Elementary Instruction	
94,929	6,540	-		100 - Salaries	-
46,147	1,196	-		200 - Associated Payroll Costs	-
36,400	-	-		400 - Supplies and Materials	-
177,476	7,737	-		Total Function 1111:	-
				1121 - Middle/Junior High Programs	
145,309	402	-		100 - Salaries	-
81,774	102	-		200 - Associated Payroll Costs	-
962	-	-		400 - Supplies and Materials	-
228,045	504	-		Total Function 1121:	-
				1131 - High School Programs	
-	201	-		100 - Salaries	-
-	29	-		200 - Associated Payroll Costs	-
12,376	-	-		400 - Supplies and Materials	-
12,376	230	-		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	14,316	-		100 - Salaries	-
153,151	3,235	-		200 - Associated Payroll Costs	-
14,407	-	-		400 - Supplies and Materials	-
507,212	17,552	-		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	1,460	-		400 - Supplies and Materials	-
				1430 - High School, Summer Program	
7,679	-	-		100 - Salaries	-
1,859	-	-		200 - Associated Payroll Costs	-
9,538	-	-		Total Function 1430:	-
964,898	27,482	-		Total Function 1000:	-
				2000 - Support Services	
				2122 - Counseling Services	
800	22,420	-		100 - Salaries	-
156	23,422	-		200 - Associated Payroll Costs	-
956	45,843	-		Total Function 2122:	-
				2129 - Other Guidance Services	
-	18,975	-		100 - Salaries	-
-	15,669	-		200 - Associated Payroll Costs	-
-	34,645	-		Total Function 2129:	-
				2130 - Health & Nursing Services	
24,242	-	-		100 - Salaries	-
7,346	-	-		200 - Associated Payroll Costs	-
9,123	-	-		400 - Supplies and Materials	-
40,711	-	-		Total Function 2130:	-
				2211 - Improvement of Instruction Services	
104,250	-	-		100 - Salaries	-
29,604	-	-		200 - Associated Payroll Costs	-
133,854	-	-		Total Function 2211:	-

Continued on Next Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object		\$	FTE
				2410 - Office of the Principal Services			
30,217	-	-		100 - Salaries		-	
29,791	-	-		200 - Associated Payroll Costs		-	
60,008	-	-		<i>Total Function 2410:</i>		-	
				2542 - Buildings Services			
4,710	3,796	-		100 - Salaries		-	
1,391	872	-		200 - Associated Payroll Costs		-	
-	240,602	-		300 - Purchased Services		-	
6,102	245,269	-		<i>Total Function 2542:</i>		-	
				2544 - Maintenance Services			
43,359	-	-		100 - Salaries		-	
21,863	-	-		200 - Associated Payroll Costs		-	
65,221	-	-		<i>Total Function 2544:</i>		-	
				2546 - Security Services			
5,982	-	-		400 - Supplies and Materials		-	
				2552 - Vehicle Operation Services			
24,593	-	-		300 - Purchased Services		-	
				2633 - Public Information Services			
-	103,207	-		100 - Salaries		-	
-	52,357	-		200 - Associated Payroll Costs		-	
-	155,564	-		<i>Total Function 2633:</i>		-	
				2660 - Technology Services			
324,811	1,380	-		400 - Supplies and Materials		-	
				2690 - Other Support Services			
86,078	22,040	-		600 - Other Objects		-	
748,315	504,741	-		<i>Total Function 2000:</i>		-	
				3000 - Enterprise and Community Services			
				3100 - Food Services			
43,346	-	-		100 - Salaries		-	
21,857	-	-		200 - Associated Payroll Costs		-	
65,203	-	-		<i>Total Function 3100:</i>		-	
65,203	-	-		<i>Total Function 3000:</i>		-	
				4000 - Facilities Acquisition and Construction			
				4150 - Bldg Acquis-Constr-Improv			
233,343	496,612	1,100,000		500 - Capital Outlay		-	
2,011,759	1,028,834	1,100,000		<i>Total Requirements:</i>		-	
(0)	(0)	-		<i>Total Fund 210:</i>		-	



Fund 211 – Title 1-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, 2025

211 - Title I-A School Improvement Total: \$182,901

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
153,594	213,750	217,222		4000 - Revenue From Federal Sources	182,901
153,594	213,750	217,222		Total Resources:	182,901
Requirements					
1000 - Instruction					
1131 - High School Programs					
-	-	20,626	0.50	100 - Salaries	-
-	-	15,860		200 - Associated Payroll Costs	-
-	-	36,486	0.50	Total Function 1131:	-
-	-	36,486	0.50	Total Function 1000:	-
2000 - Support Services					
2112 - Attendance Services					
-	-	40,305	1.00	100 - Salaries	42,835 1.00
-	-	21,396		200 - Associated Payroll Costs	32,200
-	-	61,701	1.00	Total Function 2112:	75,035 1.00
2129 - Other Guidance Services					
-	-	-		100 - Salaries	44,069 1.00
-	-	-		200 - Associated Payroll Costs	32,593
-	-	-		Total Function 2129:	76,662 1.00
2130 - Health & Nursing Services					
-	169	-		100 - Salaries	-
-	132	-		200 - Associated Payroll Costs	-
-	301	-		Total Function 2130:	-
2211 - Improvement of Instruction Services					
29,460	2,776	51,215		100 - Salaries	-
7,061	825	17,132		200 - Associated Payroll Costs	-
39,803	81,411	12,000		300 - Purchased Services	-
3,756	27,875	5,684		400 - Supplies and Materials	-
80,079	112,887	86,031		Total Function 2211:	-
2240 - Instructional Staff Develop					
1,594	36,564	-		100 - Salaries	-
478	16,283	-		200 - Associated Payroll Costs	-
64,016	41,646	23,620		300 - Purchased Services	23,368
66,088	94,493	23,620		Total Function 2240:	23,368
2680 - Interpretation and Translation					
704	-	-		100 - Salaries	-
196	-	-		200 - Associated Payroll Costs	-
900	-	-		Total Function 2680:	-
2690 - Other Support Services					
6,527	6,068	9,384		600 - Other Objects	7,836
153,594	213,750	180,736	1.00	Total Function 2000:	182,901 2.00
153,594	213,750	217,222	1.50	Total Requirements:	182,901 2.00
-	-	-	1.50	Total Fund 211:	- 2.00



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, 2025

213 - IDEA Special Education Total: \$713,820

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
355,854	707,046	540,000		4000 - Revenue From Federal Sources	713,820
355,854	707,046	540,000		Total Resources:	713,820
Requirements					
1000 - Instruction					
1220 - Life Skills Programs					
89,334	126,788	140,885	4.41	100 - Salaries	148,606 4.41
59,689	102,450	114,785		200 - Associated Payroll Costs	141,512
149,023	229,238	255,670	4.41	Total Function 1220:	290,118 4.41
1223 - Community Transition Center					
13,000	13,500	-		300 - Purchased Services	20,000
-	-	8,053		400 - Supplies and Materials	-
13,000	13,500	8,053		Total Function 1223:	20,000
1229 - Behavioral Program					
45,943	98,411	53,119	1.81	100 - Salaries	107,483 3.81
40,972	48,279	51,635		200 - Associated Payroll Costs	107,827
86,914	146,689	104,754	1.81	Total Function 1229:	215,310 3.81
1250 - Special Education Program					
9,332	14,012	21,825	0.88	100 - Salaries	21,999 0.88
1,331	18,719	19,753		200 - Associated Payroll Costs	23,408
-	36,182	-		400 - Supplies and Materials	1,300
10,663	68,913	41,578	0.88	Total Function 1250:	46,707 0.88
1260 - Treatment and Habilitation					
81,026	67,900	31,001		300 - Purchased Services	110,000
340,627	526,240	441,056	7.09	Total Function 1000:	682,135 9.09
2000 - Support Services					
2160 - Other Student Treatment Services					
-	130,843	30,000		300 - Purchased Services	-
2190 - Service Direction, Student Support Services					
-	13,163	27,661	0.50	100 - Salaries	-
-	7,521	17,251		200 - Associated Payroll Costs	-
-	20,685	44,912	0.50	Total Function 2190:	-
2690 - Other Support Services					
-	-	704		400 - Supplies and Materials	-
15,227	29,279	23,328		600 - Other Objects	31,685
15,227	29,279	24,032		Total Function 2690:	31,685
15,227	180,806	98,944	0.50	Total Function 2000:	31,685
355,854	707,046	540,000	7.59	Total Requirements:	713,820 9.09
-	-	-	7.59	Total Fund 213:	- 9.09



Jefferson County
School District 509J

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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, 2025

215 - Early Head Start Total: \$162,155

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
				4000 - Revenue From Federal Sources	156,000
137,458	112,237	93,546		5000 - Other Sources	6,155
-	80,760	-			
137,458	192,997	93,546		<i>Total Function 000:</i>	162,155
137,458	192,997	93,546		<i>Total Function 8000:</i>	162,155
137,458	192,997	93,546		<i>Total Resources:</i>	162,155
Requirements					
2000 - Support Services					
2690 - Other Support Services					
1,893	6,308	-		600 - Other Objects	-
3000 - Enterprise and Community Services					
3501 - Child Care Provider Services					
39,566	91,565	58,040	1.83	100 - Salaries	92,832 3.05
10,413	58,091	34,043		200 - Associated Payroll Costs	67,600
4,826	6,875	1,463		400 - Supplies and Materials	1,723
54,805	156,531	93,546	1.83	<i>Total Function 3501:</i>	162,155 3.05
54,805	156,531	93,546	1.83	<i>Total Function 3000:</i>	162,155 3.05
56,698	162,839	93,546	1.83	<i>Total Requirements:</i>	162,155 3.05
(80,760)	(30,158)	-	1.83	<i>Total Fund 215:</i>	- 3.05



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

216 - Title III Language (ESL)
Total: \$57,824

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				Resources	
				8000 - Internal	
				000 - General Function	
15,809	70,104	65,278		4000 - Revenue From Federal Sources	57,824
15,809	70,104	65,278		Total Resources:	57,824
				Requirements	
				1000 - Instruction	
				1291 - ESL Instructional Program	
-	23,283	14,922		400 - Supplies and Materials	18,337
				2000 - Support Services	
				2129 - Other Guidance Services	
-	-	-		100 - Salaries	22,034
-	-	-		200 - Associated Payroll Costs	16,297
-	-	-		Total Function 2129:	38,331
				2240 - Instructional Staff Develop	
-	3,237	-		100 - Salaries	-
-	1,125	-		200 - Associated Payroll Costs	-
-	5,311	-		300 - Purchased Services	-
-	9,674	-		Total Function 2240:	-
				2680 - Interpretation and Translation	
0	-	-		200 - Associated Payroll Costs	-
				2690 - Other Support Services	
6,329	22,362	20,626	0.50	100 - Salaries	-
5,265	12,621	15,129		200 - Associated Payroll Costs	-
-	1,320	2,500		300 - Purchased Services	-
-	309	10,795		400 - Supplies and Materials	-
310	348	1,306		600 - Other Objects	1,156
11,904	36,960	50,356	0.50	Total Function 2690:	1,156
11,904	46,634	50,356	0.50	Total Function 2000:	39,487
				3000 - Enterprise and Community Services	
				3330 - Civic Services	
3,906	-	-		400 - Supplies and Materials	-
				3390 - Other Community Services	
-	187	-		400 - Supplies and Materials	-
3,906	187	-		Total Function 3000:	-
15,809	70,104	65,278	0.50	Total Requirements:	57,824
-	-	-	0.50	Total Fund 216:	0.50



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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 2024-25.**

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

219 - It Is A New Day

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Proposed	2024/25 Approved	2024/25 Approved
\$	\$	\$	FTE		\$	\$	\$
				Resources			
				8000 - Internal			
				000 - General Function			
1,021,635	167,557	-		4000 - Revenue From Federal Sources	-		
1,021,635	167,557	-		Total Resources:	-		
				Requirements			
				1000 - Instruction			
				1271 - Remediation			
160,599	482	-		100 - Salaries	-		
88,182	104	-		200 - Associated Payroll Costs	-		
248,781	586	-		Total Function 1271:	-		
				1272 - Title I-A/D Programs			
125,587	17,756	-		100 - Salaries	-		
73,342	13,724	-		200 - Associated Payroll Costs	-		
-	9,473	-		300 - Purchased Services	-		
18,415	99,356	-		400 - Supplies and Materials	-		
217,344	140,309	-		Total Function 1272:	-		
				1296 - Indian Education			
49,142	235	-		100 - Salaries	-		
32,120	(1,392)	-		200 - Associated Payroll Costs	-		
-	27	-		300 - Purchased Services	-		
-	1,339	-		400 - Supplies and Materials	-		
81,261	210	-		Total Function 1296:	-		
547,386	141,104	-		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			
133,270	-	-		100 - Salaries	-		
77,129	-	-		200 - Associated Payroll Costs	-		
210,399	-	-		Total Function 2122:	-		
				2139 - Other Health Services			
61,338	-	-		100 - Salaries	-		
35,629	-	-		200 - Associated Payroll Costs	-		
96,967	-	-		Total Function 2139:	-		
				2211 - Improvement of Instruction Services			
43,416	0	-		100 - Salaries	-		
25,122	(1,448)	-		200 - Associated Payroll Costs	-		
68,538	(1,448)	-		Total Function 2211:	-		
				2240 - Instructional Staff Develop			
25,000	6,162	-		300 - Purchased Services	-		
				2660 - Technology Services			
-	13,600	-		300 - Purchased Services	-		
				2690 - Other Support Services			
43,700	6,939	-		600 - Other Objects	-		
470,439	25,253	-		Total Function 2000:	-		
				3000 - Enterprise and Community Services			
				3330 - Civic Services			
2,259	-	-		100 - Salaries	-		
551	-	-		200 - Associated Payroll Costs	-		
1,000	1,200	-		300 - Purchased Services	-		
3,810	1,200	-		Total Function 3330:	-		
3,810	1,200	-		Total Function 3000:	-		
1,021,635	167,557	-		Total Requirements:	-		
-	-	-		Total Fund 219:	-		



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

223 - Youth Transition Program Total: \$101,734

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
238,227	243,236	195,218		4000 - Revenue From Federal Sources	101,734	
238,227	243,236	195,218		Total Resources:	101,734	
				Requirements		
				1000 - Instruction		
				1223 - Community Transition Center		
75,829	80,582	107,329	2.00	100 - Salaries	57,368	1.00
51,149	48,526	68,024		200 - Associated Payroll Costs	36,670	
99,628	106,136	-		300 - Purchased Services	-	
-	562	8,945		400 - Supplies and Materials	1,696	
226,607	235,805	184,298	2.00	Total Function 1223:	95,734	1.00
226,607	235,805	184,298	2.00	Total Function 1000:	95,734	1.00
				2000 - Support Services		
				2240 - Instructional Staff Develop		
199	1,551	2,487		300 - Purchased Services	2,000	
				2552 - Vehicle Operation Services		
546	296	-		300 - Purchased Services	-	
				2690 - Other Support Services		
10,875	5,584	8,433		600 - Other Objects	4,000	
11,620	7,431	10,920		Total Function 2000:	6,000	
238,227	243,236	195,218	2.00	Total Requirements:	101,734	1.00
-	-	-	2.00	Total Fund 223:	-	1.00



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

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, 2025

226 - Title X McKinney-Vento Grant

Total: \$10,208

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
				4000 - Revenue From Federal Sources	10,208	
9,076	7,657	8,700		Total Resources:	10,208	
9,076	7,657	8,700				
				Requirements		
				2000 - Support Services		
				2119 - Other Attendance and Social Work Services		
				100 - Salaries	5,509	0.13
				200 - Associated Payroll Costs	4,230	
				300 - Purchased Services	469	
				400 - Supplies and Materials	-	
6,118	4,007	4,834	0.12	Total Function 2119:	10,208	0.13
1,759	3,288	2,765		Total Function 2000:	10,208	0.13
298	-	-		Total Requirements:	10,208	0.13
900	362	1,101				
9,076	7,657	8,700	0.12			
9,076	7,657	8,700	0.12			
9,076	7,657	8,700	0.12			
-	-	-	0.12	Total Fund 226:	-	0.13



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, 2025

251 - Student Investment Account Total: \$3,099,244

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				Resources	
				8000 - Internal	
				000 - General Function	
1,988,041	2,861,374	2,515,954		3000 - Revenue From State Sources	3,099,244
1,988,041	2,861,374	2,515,954		Total Resources:	3,099,244
				Requirements	
				1000 - Instruction	
				1111 - Elementary Instruction	
292,050	409,566	320,015	6.00	100 - Salaries	218,222 4.00
164,001	213,834	175,620		200 - Associated Payroll Costs	109,280
456,051	623,399	495,635	6.00	Total Function 1111:	327,502 4.00
				1229 - Behavioral Program	
316,178	223,979	170,230	2.00	100 - Salaries	480,777 5.00
134,634	101,567	86,970		200 - Associated Payroll Costs	217,832
450,812	325,546	257,200	2.00	Total Function 1229:	698,609 5.00
				1250 - Special Education Program	
-	450	-		100 - Salaries	-
-	99	-		200 - Associated Payroll Costs	-
-	549	-		Total Function 1250:	-
				1272 - Title I-A/D Programs	
74,041	-	-		100 - Salaries	-
42,252	-	-		200 - Associated Payroll Costs	-
116,293	-	-		Total Function 1272:	-
1,023,156	949,495	752,835	8.00	Total Function 1000:	1,026,111 9.00
				2000 - Support Services	
				2113 - Social Work Services	
-	47,282	53,767	1.00	100 - Salaries	55,528 1.00
-	11,435	16,322		200 - Associated Payroll Costs	35,293
-	530	-		400 - Supplies and Materials	-
-	59,248	70,089	1.00	Total Function 2113:	90,821 1.00
				2119 - Other Attendance and Social Work Services	
117,126	132,459	143,332	3.00	100 - Salaries	142,109 3.00
84,779	86,870	85,771		200 - Associated Payroll Costs	98,692
2,684	3,350	-		300 - Purchased Services	-
32	-	-		400 - Supplies and Materials	-
204,621	222,679	229,103	3.00	Total Function 2119:	240,801 3.00
				2122 - Counseling Services	
152,294	149,923	72,044	1.06	100 - Salaries	480,370 5.73
81,633	67,357	39,545		200 - Associated Payroll Costs	223,649
233,928	217,281	111,589	1.06	Total Function 2122:	704,019 5.73
				2130 - Health & Nursing Services	
117,715	207,226	234,562	3.72	100 - Salaries	81,059 2.72
55,926	105,364	121,145		200 - Associated Payroll Costs	52,015
173,641	312,590	355,707	3.72	Total Function 2130:	133,074 2.72
				2139 - Other Health Services	
-	201	-		100 - Salaries	-
-	40	-		200 - Associated Payroll Costs	-
-	241	-		Total Function 2139:	-
				2211 - Improvement of Instruction Services	
60,235	451,125	549,905	7.00	100 - Salaries	479,000 6.00
29,395	241,310	316,696		200 - Associated Payroll Costs	237,797
89,630	692,435	866,601	7.00	Total Function 2211:	716,797 6.00
				2240 - Instructional Staff Develop	
68,154	63,089	-		100 - Salaries	-
28,018	31,506	-		200 - Associated Payroll Costs	-
71,894	173,058	-		300 - Purchased Services	-
936	20	13,402		400 - Supplies and Materials	32,659
169,002	267,672	13,402		Total Function 2240:	32,659
				2690 - Other Support Services	
94,063	139,734	116,628		600 - Other Objects	154,962
964,884	1,911,879	1,763,119	15.78	Total Function 2000:	2,073,133 18.45
1,988,041	2,861,374	2,515,954	23.78	Total Requirements:	3,099,244 27.45
-	-	-	23.78	Total Fund 251:	- 27.45



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

252 - High School Success (M98) Total: \$814,858

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
861,605	877,461	859,673		3000 - Revenue From State Sources	814,858
861,605	877,461	859,673		Total Resources:	814,858
Requirements					
1000 - Instruction					
1121 - Middle/Junior High Programs					
3,543	-	-		300 - Purchased Services	-
1131 - High School Programs					
279,482	332,532	342,328	4.50	100 - Salaries	326,673 4.50
139,856	154,548	185,762		200 - Associated Payroll Costs	190,701
6,656	1,581	24,000		300 - Purchased Services	60,000
99,646	33,467	11,896		400 - Supplies and Materials	21,731
-	4,650	4,650		600 - Other Objects	17,800
525,641	526,778	568,636	4.50	Total Function 1131:	616,905 4.50
1283 - Alternative Education Program					
65,400	68,021	69,697	1.00	100 - Salaries	72,962 1.00
27,169	36,210	47,815		200 - Associated Payroll Costs	45,471
92,569	104,231	117,512	1.00	Total Function 1283:	118,433 1.00
1460 - Special Programs, Summer School					
2,748	-	-		100 - Salaries	-
127	-	-		200 - Associated Payroll Costs	-
2,875	-	-		Total Function 1460:	-
624,627	631,009	686,148	5.50	Total Function 1000:	735,338 5.50
2000 - Support Services					
2110 - Attendance & Social Work Services					
-	-	49,289	1.00	100 - Salaries	-
-	-	32,672		200 - Associated Payroll Costs	-
-	-	81,961	1.00	Total Function 2110:	-
2112 - Attendance Services					
-	42,695	-		100 - Salaries	-
-	27,672	-		200 - Associated Payroll Costs	-
-	70,368	-		Total Function 2112:	-
2129 - Other Guidance Services					
-	-	-		100 - Salaries	25,534 0.50
-	-	-		200 - Associated Payroll Costs	17,480
-	-	-		Total Function 2129:	43,014 0.50
2410 - Office of the Principal Services					
97,696	95,074	37,033	0.25	100 - Salaries	-
50,801	50,071	18,261		200 - Associated Payroll Costs	-
148,497	145,145	55,294	0.25	Total Function 2410:	-
2660 - Technology Services					
52,251	-	-		400 - Supplies and Materials	-
2690 - Other Support Services					
36,230	30,939	36,270		600 - Other Objects	36,506
236,978	246,452	173,525	1.25	Total Function 2000:	79,520 0.50
861,605	877,461	859,673	6.75	Total Requirements:	814,858 6.00
-	-	-	6.75	Total Fund 252:	- 6.00



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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 2024-25 the District has budgeted for the following grants: Tribal Attendance Pilot Project, Grow Your Own, Stronger Connections, CTE Revitalization – Health Sciences and CTE Pathways.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

253 - ODE State Grants

Total: \$2,492,669

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object	\$	FTE
Resources						
8000 - Internal						
000 - General Function						
				1000 - Revenue From Local Sources	-	
61,567	38,047	-		3000 - Revenue From State Sources	2,492,669	
228,373	1,836,555	1,393,385			Total Function 000:	2,492,669
289,940	1,874,602	1,393,385			Total Function 8000:	2,492,669
289,940	1,874,602	1,393,385			Total Resources:	2,492,669
289,940	1,874,602	1,393,385				
Requirements						
1000 - Instruction						
1111 - Elementary Instruction						
				100 - Salaries	-	
-	93,011	124,946		200 - Associated Payroll Costs	-	
-	64,110	59,515		400 - Supplies and Materials	375,000	
-	10,915	131,075			Total Function 1111:	375,000
-	168,035	315,536				
1122 - Middle/Junior High Extracurricular						
-	5,598	-		400 - Supplies and Materials	-	
1131 - High School Programs						
-	-	-		100 - Salaries	31,265	0.50
-	-	-		200 - Associated Payroll Costs	28,607	
-	103,924	-		300 - Purchased Services	-	
-	15,298	16,290		400 - Supplies and Materials	59,938	
-	-	-		500 - Capital Outlay	50,000	
-	119,223	16,290			Total Function 1131:	169,810 0.50
1220 - Life Skills Programs						
-	19,058	-		100 - Salaries	-	
-	12,621	-		200 - Associated Payroll Costs	-	
-	31,678	-			Total Function 1220:	-
1223 - Community Transition Center						
-	3,000	-		100 - Salaries	-	
-	1,498	-		200 - Associated Payroll Costs	-	
-	4,498	-			Total Function 1223:	-
1229 - Behavioral Program						
-	20,500	-		100 - Salaries	-	
-	8,466	-		200 - Associated Payroll Costs	-	
-	28,966	-			Total Function 1229:	-
1250 - Special Education Program						
-	32,226	-		100 - Salaries	-	
-	19,496	-		200 - Associated Payroll Costs	-	
-	51,723	-			Total Function 1250:	-
1272 - Title I-A/D Programs						
43,082	44,900	100,000		100 - Salaries	100,000	
3,525	6,910	33,450		200 - Associated Payroll Costs	23,173	
46,606	51,810	133,450			Total Function 1272:	123,173
1283 - Alternative Education Program						
-	5,174	-		100 - Salaries	-	
-	2,945	-		200 - Associated Payroll Costs	-	
-	8,119	-			Total Function 1283:	-
1296 - Indian Education						
-	51,172	-		100 - Salaries	-	
-	31,072	-		200 - Associated Payroll Costs	-	
-	82,244	-			Total Function 1296:	-
46,606	551,894	465,276			Total Function 1000:	667,983 0.50
2000 - Support Services						
2122 - Counseling Services						
38,694	82,754	94,377	2.00	100 - Salaries	335,870	5.50
29,309	37,489	55,652		200 - Associated Payroll Costs	192,903	
177	654	26,284		300 - Purchased Services	1,500	
3,271	40,923	20,721		400 - Supplies and Materials	158,069	
71,451	161,821	197,034	2.00		Total Function 2122:	688,342 5.50

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$ FTE
				2129 - Other Guidance Services
36,314	19,499	-		100 - Salaries
22,416	14,347	-		200 - Associated Payroll Costs
203	93	38,266		400 - Supplies and Materials
58,932	33,939	38,266		Total Function 2129:
				2211 - Improvement of Instruction Services
-	39,237	-		100 - Salaries
-	13,097	-		200 - Associated Payroll Costs
1,587	200	-		400 - Supplies and Materials
1,587	52,534	-		Total Function 2211:
				2220 - Educational Media Services
-	24,010	-		400 - Supplies and Materials
				2240 - Instructional Staff Develop
-	46,754	-		100 - Salaries
-	66,676	-		200 - Associated Payroll Costs
70,169	79,800	281,632		300 - Purchased Services
8,606	57,133	7,500		400 - Supplies and Materials
78,776	250,363	289,132		Total Function 2240:
				2542 - Buildings Services
2,151	-	-		400 - Supplies and Materials
				2544 - Maintenance Services
-	18,000	50,000		300 - Purchased Services
				2552 - Vehicle Operation Services
-	330	-		100 - Salaries
-	34	-		200 - Associated Payroll Costs
-	363	-		Total Function 2552:
				2642 - Recruitment and Placement Services
-	175,250	-		100 - Salaries
-	46,663	-		200 - Associated Payroll Costs
-	7,188	-		300 - Purchased Services
-	55,899	35,518		400 - Supplies and Materials
-	17,241	-		600 - Other Objects
-	302,241	35,518		Total Function 2642:
				2690 - Other Support Services
-	6,421	3,000		400 - Supplies and Materials
12,136	47,721	38,075		600 - Other Objects
12,136	54,142	41,075		Total Function 2690:
225,033	897,413	651,025	2.00	Total Function 2000:
				3000 - Enterprise and Community Services
				3390 - Other Community Services
18,300	199,634	147,588		300 - Purchased Services
-	-	129,496		400 - Supplies and Materials
18,300	199,634	277,084		Total Function 3390:
18,300	199,634	277,084		Total Function 3000:
				4000 - Facilities Acquisition and Construction
				4150 - Bldg Acquis-Constr-Improv
-	226,828	-		500 - Capital Outlay
289,940	1,875,769	1,393,385	2.00	Total Requirements:
-	1,167	-	2.00	Total Fund 253:



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

254 - Outdoor School (M99) Total: \$50,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$
			Major Function - Function - Object	FTE
			Resources	
			8000 - Internal	
			000 - General Function	
28,038	57,717	50,000	3000 - Revenue From State Sources	50,000
28,038	57,717	50,000	Total Resources:	50,000
			Requirements	
			1000 - Instruction	
			1111 - Elementary Instruction	
27,538	56,354	50,000	300 - Purchased Services	50,000
			2000 - Support Services	
			2690 - Other Support Services	
500	1,363	-	600 - Other Objects	-
28,038	57,717	50,000	Total Requirements:	50,000
-	-	-	Total Fund 254:	-



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

255 - SMILE Program Total: \$21,089

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				Resources	
				8000 - Internal	
				000 - General Function	
-	-	4,250		3000 - Revenue From State Sources	4,250
-	-	13,784		5000 - Other Sources	16,839
-	-	18,034		<i>Total Function 000:</i>	21,089
-	-	18,034		<i>Total Function 8000:</i>	21,089
-	-	18,034		<i>Total Resources:</i>	21,089
				Requirements	
				1000 - Instruction	
				1113 - Elementary Extracurricular	
-	-	3,400	0.16	100 - Salaries	3,510 0.16
-	-	380		200 - Associated Payroll Costs	1,094
-	-	965		400 - Supplies and Materials	956
-	-	4,745	0.16	<i>Total Function 1113:</i>	5,560 0.16
				1122 - Middle/Junior High Extracurricular	
-	-	5,950	0.24	100 - Salaries	6,143 0.24
-	-	664		200 - Associated Payroll Costs	1,914
-	-	1,930		400 - Supplies and Materials	1,912
-	-	8,544	0.24	<i>Total Function 1122:</i>	9,969 0.24
				1132 - High School Extracurricular	
-	-	3,400	0.16	100 - Salaries	3,510 0.16
-	-	380		200 - Associated Payroll Costs	1,094
-	-	965		400 - Supplies and Materials	956
-	-	4,745	0.16	<i>Total Function 1132:</i>	5,560 0.16
-	-	18,034	0.56	<i>Total Function 1000:</i>	21,089 0.56
-	-	18,034	0.56	<i>Total Requirements:</i>	21,089 0.56
-	-	-	0.56	<i>Total Fund 255:</i>	- 0.56



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

256 - Preschool Promise Total: \$524,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		Major Function - Function - Object	2024/25 Adopted	
\$	\$	\$	FTE		\$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
				3000 - Revenue From State Sources	524,000	
275,041	423,294	524,000		Total Resources:	524,000	
275,041	423,294	524,000				
				Requirements		
				1000 - Instruction		
				1140 - Pre-K Program		
139,997	213,963	196,238	4.34	100 - Salaries	215,805	4.84
85,757	121,542	136,529		200 - Associated Payroll Costs	156,808	
22,123	21,069	62,676		400 - Supplies and Materials	87,912	
247,877	356,574	395,443	4.34	Total Function 1140:	460,525	4.84
247,877	356,574	395,443	4.34	Total Function 1000:	460,525	4.84
				2000 - Support Services		
				2240 - Instructional Staff Develop		
-	90	-		200 - Associated Payroll Costs	-	
49	254	20,000		300 - Purchased Services	20,000	
49	344	20,000		Total Function 2240:	20,000	
				2552 - Vehicle Operation Services		
9,685	32,400	20,000		300 - Purchased Services	20,000	
				2690 - Other Support Services		
11,768	16,848	22,637		600 - Other Objects	23,475	
21,503	49,592	62,637		Total Function 2000:	63,475	
				3000 - Enterprise and Community Services		
				3501 - Child Care Provider Services		
-	-	43,307	1.50	100 - Salaries	-	
-	-	22,613		200 - Associated Payroll Costs	-	
-	-	65,920	1.50	Total Function 3501:	-	
-	-	65,920	1.50	Total Function 3000:	-	
				4000 - Facilities Acquisition and Construction		
				4150 - Bldg Acquis-Constr-Improv		
5,661	17,128	-		500 - Capital Outlay	-	
275,041	423,294	524,000	5.84	Total Requirements:	524,000	4.84
-	-	-	5.84	Total Fund 256:	-	4.84



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 257 – Summer Learning Grants

The District is also receiving Summer Improvement grants for Warm Spring K-8 Academy in the amount of \$186,755, Madras Elementary in the amount of \$133,245, a JumpStart Kindergarten grant in the amount of \$312,438 and HB 4082 \$626,00 for summer of 2024. This is to provide high quality summer programs for grades K-12

In total the District is budgeting \$1,138,454 for the four different grants.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

257 - State Summer School Program Total: \$1,288,438

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
-	-	-		2000 - Revenue From Intermediate Sources	30,000
662,960	711,988	473,683		3000 - Revenue From State Sources	1,258,438
-	54,176	-		4000 - Revenue From Federal Sources	-
662,960	766,164	473,683		Total Function 000:	1,288,438
662,960	766,164	473,683		Total Function 8000:	1,288,438
662,960	766,164	473,683		Total Resources:	1,288,438
Requirements					
1000 - Instruction					
1410 - Elementary Summer School					
24,460	223,489	225,000		100 - Salaries	161,000
8,585	46,811	75,267		200 - Associated Payroll Costs	37,309
-	284	-		300 - Purchased Services	35,000
66,772	171,452	122,965		400 - Supplies and Materials	427,307
99,816	442,036	423,232		Total Function 1410:	660,616
1420 - Middle/Junior High, Summer School					
22,373	22,673	-		100 - Salaries	135,500
6,665	5,376	-		200 - Associated Payroll Costs	31,400
15,390	5,648	-		400 - Supplies and Materials	381,500
44,428	33,697	-		Total Function 1420:	548,400
1430 - High School, Summer Program					
20,492	57,974	-		100 - Salaries	-
6,146	13,399	-		200 - Associated Payroll Costs	-
2,925	4,329	-		400 - Supplies and Materials	-
29,564	75,703	-		Total Function 1430:	-
173,808	551,436	423,232		Total Function 1000:	1,209,016
2000 - Support Services					
2240 - Instructional Staff Develop					
-	785	-		400 - Supplies and Materials	-
2544 - Maintenance Services					
15,959	-	-		300 - Purchased Services	-
2552 - Vehicle Operation Services					
-	29,809	30,000		300 - Purchased Services	15,000
155,488	-	-		500 - Capital Outlay	-
155,488	29,809	30,000		Total Function 2552:	15,000
2690 - Other Support Services					
20,882	37,049	20,451		600 - Other Objects	64,422
192,329	67,642	50,451		Total Function 2000:	79,422
4000 - Facilities Acquisition and Construction					
4150 - Bldg Acquis-Constr-Improv					
184,542	122,560	-		500 - Capital Outlay	-
4180 - Other Capital Items					
112,281	24,526	-		500 - Capital Outlay	-
296,823	147,086	-		Total Function 4000:	-
662,960	766,164	473,683		Total Requirements:	1,288,438
-	-	-		Total Fund 257:	-



Fund 259 – Early Literacy Success

The Early Literacy Success Initiative has identified four goals:

1. Increase early literacy for children from birth to third grade.
2. Reduce literacy academic disparities for student groups that have historically experienced academic disparities.
3. Increase support to parents and guardians to enable them to be partners in the development of their children’s literacy skills and knowledge; and
4. Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

259 - Early Literacy
Total: \$252,719

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$
			Major Function - Function - Object	FTE
			Resources	
			8000 - Internal	
			000 - General Function	
-	-	-	3000 - Revenue From State Sources	252,719
-	-	-	Total Resources:	252,719
			Requirements	
			2000 - Support Services	
			2211 - Improvement of Instruction Services	
-	-	-	100 - Salaries	153,462
-	-	-	200 - Associated Payroll Costs	81,794
-	-	-	Total Function 2211:	235,256
			2690 - Other Support Services	
-	-	-	600 - Other Objects	17,463
-	-	-	Total Function 2000:	252,719
-	-	-	Total Requirements:	252,719
-	-	-	Total Fund 259:	-



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 262 – Student Body Fund

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

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

262 - Student Body Fund Total: \$506,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	2024/25 Adopted
\$	\$	\$ FTE	\$ FTE
			Resources
			8000 - Internal
			000 - General Function
226,552	438,104	296,000	1000 - Revenue From Local Sources
310,429	281,401	210,000	5000 - Other Sources
536,981	719,506	506,000	<i>Total Function 000:</i>
536,981	719,506	506,000	<i>Total Function 8000:</i>
536,981	719,506	506,000	<i>Total Resources:</i>
			Requirements
			1000 - Instruction
			1122 - Middle/Junior High Extracurricular
-	2,653	-	300 - Purchased Services
-	9,004	40,000	400 - Supplies and Materials
-	510	-	600 - Other Objects
-	12,166	40,000	<i>Total Function 1122:</i>
			1132 - High School Extracurricular
4,800	54,670	-	300 - Purchased Services
226,053	326,497	306,000	400 - Supplies and Materials
24,400	3,706	-	600 - Other Objects
255,253	384,873	306,000	<i>Total Function 1132:</i>
			1223 - Community Transition Center
327	162	-	400 - Supplies and Materials
255,579	397,201	346,000	<i>Total Function 1000:</i>
			7000 - Unapprop Ending Fund Balance
			7000 - Unapprop End Fund Balance
-	-	160,000	800 - Other Uses of Funds
255,579	397,201	506,000	<i>Total Requirements:</i>
(281,401)	(322,305)	-	<i>Total Fund 262:</i>



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 263 – School Enrichment Fund

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

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

263 - School Enrichment Fund Total: \$75,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE
			Resources	
			8000 - Internal	
			000 - General Function	
40,289	55,863	40,000	1000 - Revenue From Local Sources	40,000
34,137	35,824	35,000	5000 - Other Sources	35,000
74,426	91,687	75,000	<i>Total Function 000:</i>	75,000
74,426	91,687	75,000	<i>Total Function 8000:</i>	75,000
74,426	91,687	75,000	<i>Total Resources:</i>	75,000
			Requirements	
			1000 - Instruction	
			1111 - Elementary Instruction	
38,182	42,744	65,000	400 - Supplies and Materials	65,000
			2000 - Support Services	
			2410 - Office of the Principal Services	
420	161	-	400 - Supplies and Materials	-
			2552 - Vehicle Operation Services	
-	256	10,000	300 - Purchased Services	10,000
420	417	10,000	<i>Total Function 2000:</i>	10,000
38,602	43,161	75,000	<i>Total Requirements:</i>	75,000
(35,824)	(48,525)	-	<i>Total Fund 263:</i>	-



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 271 – Miscellaneous Grants and Donations Fund

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

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

271 - Miscellaneous Grants & Donations Total: \$252,068

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
196,217	138,423	201,438		1000 - Revenue From Local Sources	201,438
2,629	2,629	50,630		5000 - Other Sources	50,630
198,845	141,051	252,068		Total Function 000:	252,068
198,845	141,051	252,068		Total Function 8000:	252,068
198,845	141,051	252,068		Total Resources:	252,068
Requirements					
1000 - Instruction					
1111 - Elementary Instruction					
2,456	-	-		300 - Purchased Services	-
31,458	5,562	11,620		400 - Supplies and Materials	11,620
-	-	2,084		500 - Capital Outlay	2,084
33,914	5,562	13,704		Total Function 1111:	13,704
1121 - Middle/Junior High Programs					
5,064	2,917	6,358		400 - Supplies and Materials	6,358
1122 - Middle/Junior High Extracurricular					
-	4,936	3,291		400 - Supplies and Materials	3,291
1131 - High School Programs					
-	2,500	-		100 - Salaries	-
-	452	-		200 - Associated Payroll Costs	-
9,192	-	37,626		400 - Supplies and Materials	37,626
9,192	2,952	37,626		Total Function 1131:	37,626
1132 - High School Extracurricular					
36	1,838	11,010		300 - Purchased Services	11,010
6,695	75,262	25,584		400 - Supplies and Materials	25,584
6,731	77,100	36,594		Total Function 1132:	36,594
1272 - Title I-A/D Programs					
1,555	975	-		100 - Salaries	-
427	275	-		200 - Associated Payroll Costs	-
125	-	-		400 - Supplies and Materials	-
2,107	1,250	-		Total Function 1272:	-
1283 - Alternative Education Program					
-	887	9,000		400 - Supplies and Materials	9,000
1460 - Special Programs, Summer School					
6,882	-	-		300 - Purchased Services	-
63,890	95,603	106,573		Total Function 1000:	106,573
2000 - Support Services					
2119 - Other Attendance and Social Work Services					
16,705	5,726	21,796		400 - Supplies and Materials	32,472
2122 - Counseling Services					
-	2,200	-		400 - Supplies and Materials	-
2129 - Other Guidance Services					
-	886	485		300 - Purchased Services	485
373	838	4,850		400 - Supplies and Materials	4,850
373	1,724	5,335		Total Function 2129:	5,335
2130 - Health & Nursing Services					
-	1,500	-		400 - Supplies and Materials	-
2240 - Instructional Staff Develop					
275	822	8,000		100 - Salaries	-
83	256	2,676		200 - Associated Payroll Costs	-
4,286	17,307	59,998		300 - Purchased Services	59,998
24,082	479	-		400 - Supplies and Materials	-
28,726	18,865	70,674		Total Function 2240:	59,998
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

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2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$ FTE
				2544 - Maintenance Services
230	-	-		400 - Supplies and Materials
				2552 - Vehicle Operation Services
4,603	182	-		300 - Purchased Services
				2640 - Staff Services
-	-	1,165		400 - Supplies and Materials
				2690 - Other Support Services
1,490	823	2,073		600 - Other Objects
52,126	31,019	109,425		<i>Total Function 2000:</i>
				3000 - Enterprise and Community Services
				3100 - Food Services
4,062	2,213	16,440		400 - Supplies and Materials
				3330 - Civic Services
12,562	9,588	5,000		400 - Supplies and Materials
				3390 - Other Community Services
-	-	3,630		400 - Supplies and Materials
				3501 - Child Care Provider Services
-	-	400		300 - Purchased Services
-	-	600		400 - Supplies and Materials
-	-	1,000		<i>Total Function 3501:</i>
16,624	11,801	26,070		<i>Total Function 3000:</i>
				4000 - Facilities Acquisition and Construction
				4150 - Bldg Acquis-Constr-Improv
63,576	-	10,000		500 - Capital Outlay
196,217	138,423	252,068		<i>Total Requirements:</i>
(2,629)	(2,629)	-		<i>Total Fund 271:</i>



Jefferson County
School District 509J

UNITE. ENGAGE. SOAR.

Fund 272 – High Desert Education Service District Grants

The HDES 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, 2025

272 - HDESD
Total: \$59,039

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
Resources					
8000 - Internal					
000 - General Function					
17,161	100,139	43,632		1000 - Revenue From Local Sources	53,758
-	-	5,281		4000 - Revenue From Federal Sources	5,281
17,161	100,139	48,913		<i>Total Function 000:</i>	59,039
17,161	100,139	48,913		<i>Total Function 8000:</i>	59,039
17,161	100,139	48,913		<i>Total Resources:</i>	59,039
Requirements					
1000 - Instruction					
1131 - High School Programs					
6,454	20,495	-		100 - Salaries	-
5,293	13,390	-		200 - Associated Payroll Costs	-
-	-	494		400 - Supplies and Materials	427
11,746	33,886	494		<i>Total Function 1131:</i>	427
1221 - Learning Center - Structured and Intensive					
4,837	4,355	6,008		100 - Salaries	7,000
530	920	2,010		200 - Associated Payroll Costs	1,623
5,367	5,275	8,018		<i>Total Function 1221:</i>	8,623
17,113	39,161	8,512		<i>Total Function 1000:</i>	9,050
2000 - Support Services					
2240 - Instructional Staff Develop					
44	18,703	4,995		100 - Salaries	5,000
4	6,689	1,671		200 - Associated Payroll Costs	1,159
-	703	-		400 - Supplies and Materials	-
48	26,094	6,666		<i>Total Function 2240:</i>	6,159
2690 - Other Support Services					
-	19,117	23,204	0.56	100 - Salaries	24,789
-	15,767	10,531		200 - Associated Payroll Costs	19,041
-	34,884	33,735	0.56	<i>Total Function 2690:</i>	43,830
48	60,979	40,401	0.56	<i>Total Function 2000:</i>	49,989
17,161	100,139	48,913	0.56	<i>Total Requirements:</i>	59,039
-	-	-	0.56	<i>Total Fund 272:</i>	-



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

273 - On-Site Child Care Total: \$153,271

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted			2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object	\$	FTE
				Resources		
				8000 - Internal		
				000 - General Function		
				1000 - Revenue From Local Sources	35,000	
20,153	35,994	-		5000 - Other Sources	118,271	
139,479	59,927	106,381		Total Function 000:	153,271	
159,632	95,921	106,381		Total Function 8000:	153,271	
159,632	95,921	106,381		Total Resources:	153,271	
159,632	95,921	106,381				
				Requirements		
				1000 - Instruction		
				1292 - Teen Parent Instruct Prog		
				100 - Salaries	65,312	1.00
48,814	52,715	55,664	1.00	200 - Associated Payroll Costs	37,785	
29,960	32,322	29,799		Total Function 1292:	103,097	1.00
78,774	85,037	85,463	1.00	Total Function 1000:	103,097	1.00
78,774	85,037	85,463	1.00			
				3000 - Enterprise and Community Services		
				3501 - Child Care Provider Services		
				100 - Salaries	27,584	0.83
21,907	7,283	11,157	0.33	200 - Associated Payroll Costs	22,080	
22,843	3,530	9,251		400 - Supplies and Materials	510	
-	71	510		600 - Other Objects	-	
110	-	-		Total Function 3501:	50,174	0.83
44,860	10,884	20,918	0.33	Total Function 3000:	50,174	0.83
44,860	10,884	20,918	0.33	Total Requirements:	153,271	1.83
123,635	95,921	106,381	1.33			
(35,998)	-	-	1.33	Total Fund 273:	-	1.83



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

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 2024-25 reflects a budget transfer of \$10,000 from the General Fund.

Special Revenue - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

274 - Activity Bus Total: \$10,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$
			Major Function - Function - Object	FTE
Resources				
8000 - Internal				
000 - General Function				
9,802	11,577	10,000	5000 - Other Sources	10,000
9,802	11,577	10,000	Total Resources:	10,000
Requirements				
2000 - Support Services				
2552 - Vehicle Operation Services				
9,802	11,577	10,000	300 - Purchased Services	10,000
9,802	11,577	10,000	Total Requirements:	10,000
-	-	-	Total Fund 274:	-



Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

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, 2025

299 - Child Nutrition Total: \$3,209,540

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted				2024/25 Adopted	
\$	\$	\$	FTE	Major Function - Function - Object		\$	FTE
				Resources			
				8000 - Internal			
				000 - General Function			
				1000 - Revenue From Local Sources		12,725	
8,084	11,766	12,725		3000 - Revenue From State Sources		44,364	
25,603	47,210	44,364		4000 - Revenue From Federal Sources		2,290,379	
2,398,433	2,344,362	2,290,379		5000 - Other Sources		862,072	
273,524	622,330	711,259		Total Function 000:		3,209,540	
2,705,644	3,025,668	3,058,727		Total Function 8000:		3,209,540	
2,705,644	3,025,668	3,058,727		Total Resources:		3,209,540	
2,705,644	3,025,668	3,058,727		Requirements			
				3000 - Enterprise and Community Services			
				3100 - Food Services			
				100 - Salaries		969,265	24.53
751,413	891,059	924,603	24.69	200 - Associated Payroll Costs		718,013	
540,387	583,170	702,682		300 - Purchased Services		45,446	
49,606	46,078	77,811		400 - Supplies and Materials		1,474,716	
1,339,154	1,467,868	1,351,773		600 - Other Objects		2,100	
2,755	1,858	1,858		Total Function 3100:		3,209,540	24.53
2,683,314	2,990,032	3,058,727	24.69	Total Function 3000:		3,209,540	24.53
2,683,314	2,990,032	3,058,727	24.69	Total Requirements:		3,209,540	24.53
2,683,314	2,990,032	3,058,727	24.69	Total Fund 299:		-	24.53
(22,330)	(35,636)	-	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 ADOPTED BUDGET
FYE JUNE 30, 2025

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
RESOURCES				
Local sources	5,950,105	6,549,723	6,640,094	6,913,548
Intermediate sources	2,106	2,707	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Total Resources	5,952,211	6,552,430	6,640,094	6,913,548
REQUIREMENTS				
Instruction	-	-	-	-
Support services	-	-	-	-
Enterprise and community services	-	-	-	-
Facilities acquisition and constuction	-	-	-	-
Debt Service	6,285,187	6,586,890	6,821,571	7,097,934
Contingency	-	-	-	-
Total Requirements	6,285,187	6,586,890	6,821,571	7,097,934
RESOURCES OVER (UNDER) REQUIREMENTS	(332,976)	(34,460)	(181,477)	(184,386)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	90,300	97,477	100,386
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)	297,294	90,300	97,477	100,386
RESOURCES & OTHER SOURCES OVER (UNDER) REQUIREMENTS & OTHER USES	(35,682)	55,840	(84,000)	(84,000)
FUND BALANCE, JULY 1	138,965	103,280	84,000	84,000
FUND BALANCE, JUNE 30	103,283	159,120	-	-



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.



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.



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%.



Jefferson County
School District 509J

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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, 2025

302 - Ameresco Financing Total: \$100,386

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				Resources	
				8000 - Internal	
				000 - General Function	
-	90,300	97,477		5000 - Other Sources	100,386
-	90,300	97,477		Total Resources:	100,386
				Requirements	
				5000 - Other Uses	
				5110 - Long-Term Debt Service	
-	90,265	97,477		600 - Other Objects	100,386
-	90,265	97,477		Total Requirements:	100,386
-	(35)	-		Total Fund 302:	-

303 - 2002 OSBA PERS Bond Issue Debt Fund Total: \$3,429,689

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				Resources	
				8000 - Internal	
				000 - General Function	
2,770,291	3,288,903	3,292,435		1000 - Revenue From Local Sources	3,429,689
31,916,556	8,244	-		5000 - Other Sources	-
34,686,847	3,297,147	3,292,435		Total Function 000:	3,429,689
34,686,847	3,297,147	3,292,435		Total Function 8000:	3,429,689
34,686,847	3,297,147	3,292,435		Total Resources:	3,429,689
				Requirements	
				5000 - Other Uses	
				5110 - Long-Term Debt Service	
3,070,897	3,174,278	3,292,435		600 - Other Objects	3,429,689
				5400 - PERS UAL Lump Sum Payment to PERS	
31,607,706	-	-		600 - Other Objects	-
34,678,603	3,174,278	3,292,435		Total Function 5000:	3,429,689
34,678,603	3,174,278	3,292,435		Total Requirements:	3,429,689
(8,244)	(122,869)	-		Total Fund 303:	-

304 - 2013 Go Bond Issue Debt Fund Total: \$2,258,359

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	FTE	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$	FTE	Major Function - Function - Object	\$ FTE
				Resources	
				8000 - Internal	
				000 - General Function	
3,179,812	2,157,819	2,174,359		1000 - Revenue From Local Sources	2,174,359
2,106	2,707	-		2000 - Revenue From Intermediate Sources	-
127,409	95,036	84,000		5000 - Other Sources	84,000
3,309,327	2,255,563	2,258,359		Total Function 000:	2,258,359
3,309,327	2,255,563	2,258,359		Total Function 8000:	2,258,359
3,309,327	2,255,563	2,258,359		Total Resources:	2,258,359
				Requirements	
				5000 - Other Uses	
				5110 - Long-Term Debt Service	
3,214,290	2,220,249	2,258,359		600 - Other Objects	2,258,359
3,214,290	2,220,249	2,258,359		Total Requirements:	2,258,359
(95,036)	(35,314)	-		Total Fund 304:	-

305 - 2022 Go Bond Issue Debt Fund
 Total: \$1,309,500

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$ FTE
			Major Function - Function - Object	
Resources				
8000 - Internal				
000 - General Function				
-	1,103,000	1,173,300	1000 - Revenue From Local Sources	1,309,500
-	1,103,000	1,173,300	Total Resources:	1,309,500
Requirements				
5000 - Other Uses				
5110 - Long-Term Debt Service				
-	1,102,098	1,173,300	600 - Other Objects	1,309,500
-	1,102,098	1,173,300	Total Requirements:	1,309,500
-	(902)	-	Total Fund 305:	-
(103,280)	(159,120)	-	Debt Service - Resources and Requirements Total	-



Capital Project Funds

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

JEFFERSON COUNTY SCHOOL DISTRICT 509J
CAPITAL PROJECT FUNDS ADOPTED BUDGET
FYE JUNE 30, 2025

	ACTUALS 2021-22	ACTUALS 2022-23	ADOPTED 2023-24	ADOPTED 2024-25
RESOURCES				
Local sources	62,194	695,042	500,000	100,000
Intermediate sources	-	-	-	-
State sources	83,497	624,764	1,500,000	-
Federal sources	-	-	-	-
Total Resources	145,691	1,319,806	2,000,000	100,000
REQUIREMENTS				
Instruction	-	-	-	-
Support Services	-	-	-	-
Enterprise and Community Services	-	-	-	-
Facilities Acquisition and Constuction	827,448	9,763,198	17,077,500	15,500,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Contingency	-	-	6,572,500	-
Total Requirements	827,448	9,763,198	23,650,000	15,500,000
RESOURCES OVER (UNDER) REQUIREMENTS	(681,757)	(8,443,392)	(21,650,000)	(15,400,000)
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	27,539,698	(8,443,392)	(21,650,000)	(15,400,000)
FUND BALANCE, JULY 1	-	27,255,751	21,650,000	15,400,000
FUND BALANCE, JUNE 30	27,539,698	18,812,359	-	-



Jefferson County
School District 509J

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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 was completed by September 30, 2023.

Capital Projects - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

401 - Capital Projects (OTHER Financing)

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted		2024/25 Adopted
\$	\$	\$	FTE	\$
			Major Function - Function - Object	FTE
			Resources	
			8000 - Internal	
			000 - General Function	
83,497	624,764	1,500,000	3000 - Revenue From State Sources	-
-	0	-	5000 - Other Sources	-
83,497	624,764	1,500,000	<i>Total Function 000:</i>	-
83,497	624,764	1,500,000	<i>Total Function 8000:</i>	-
83,497	624,764	1,500,000	<i>Total Resources:</i>	-
			Requirements	
			4000 - Facilities Acquisition and Construction	
			4150 - Bldg Acquis-Constr-Improv	
83,497	624,764	1,500,000	500 - Capital Outlay	-
83,497	624,764	1,500,000	<i>Total Requirements:</i>	-
<i>(0)</i>	<i>0</i>	<i>-</i>	<i>Total Fund 401:</i>	<i>-</i>



Jefferson County
School District 509J

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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, 2025

403 - Esco Projects Total: \$400,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE
			Resources	
			8000 - Internal	
			000 - General Function	
34	14,713	-	1000 - Revenue From Local Sources	-
1,549,955	1,222,245	400,000	5000 - Other Sources	400,000
1,549,989	1,236,958	400,000	<i>Total Function 000:</i>	400,000
1,549,989	1,236,958	400,000	<i>Total Function 8000:</i>	400,000
1,549,989	1,236,958	400,000	<i>Total Resources:</i>	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	728,972	400,000	500 - Capital Outlay	400,000
313,084	728,972	400,000	<i>Total Function 4150:</i>	400,000
313,084	728,972	400,000	<i>Total Function 4000:</i>	400,000
327,744	728,972	400,000	<i>Total Requirements:</i>	400,000
(1,222,245)	(507,986)	-	<i>Total Fund 403:</i>	-



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.

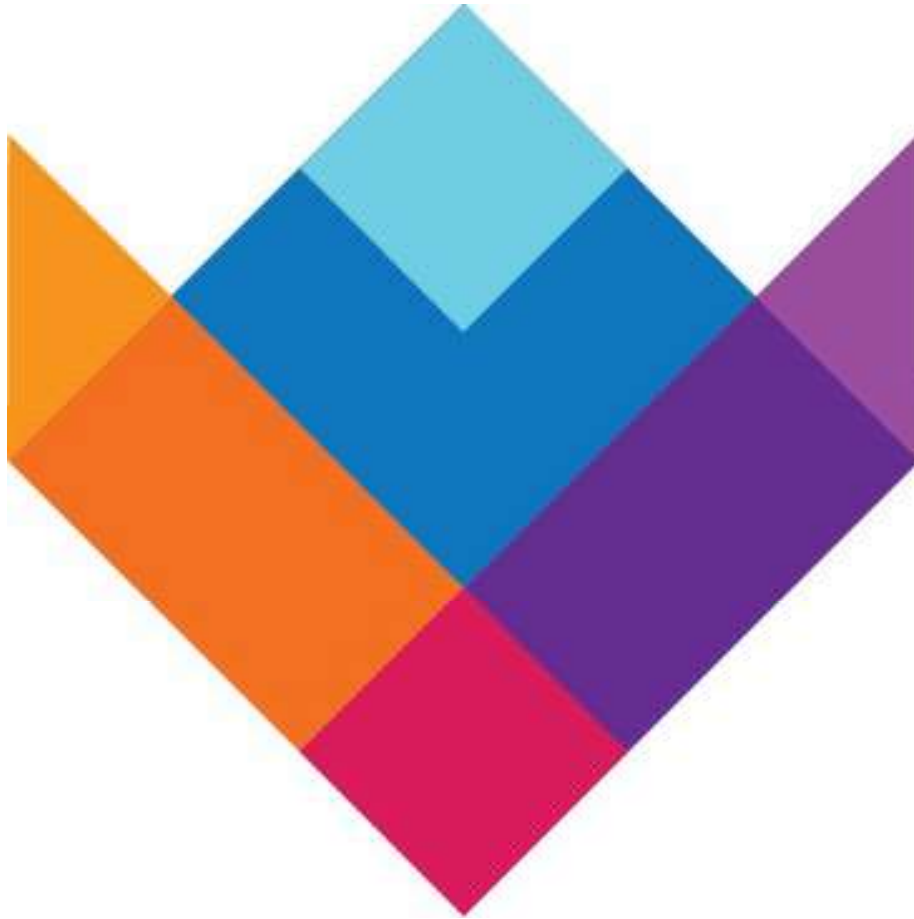
Capital Projects - Resources and Requirements

Jefferson County School District 509-J
June 30, 2025

404 - In-Town Projects Total: \$15,100,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Major Function - Function - Object	2024/25 Adopted
\$	\$	\$ FTE		\$ FTE
			Resources	
			8000 - Internal	
			000 - General Function	
			1000 - Revenue From Local Sources	100,000
(206,129)	963,278	500,000	5000 - Other Sources	15,000,000
26,671,500	26,033,506	21,250,000	<i>Total Function 000:</i>	<i>15,100,000</i>
26,465,372	26,996,784	21,750,000	<i>Total Function 8000:</i>	<i>15,100,000</i>
26,465,372	26,996,784	21,750,000	<i>Total Resources:</i>	<i>15,100,000</i>
26,465,372	26,996,784	21,750,000		
			Requirements	
			4000 - Facilities Acquisition and Construction	
			4150 - Bldg Acquis-Constr-Improv	
			300 - Purchased Services	100,000
224,827	6,009	300,000	400 - Supplies and Materials	-
79	-	-	500 - Capital Outlay	15,000,000
180,542	8,385,838	14,877,500	600 - Other Objects	-
25,418	17,615	-	<i>Total Function 4150:</i>	<i>15,100,000</i>
430,866	8,409,462	15,177,500	<i>Total Function 4000:</i>	<i>15,100,000</i>
430,866	8,409,462	15,177,500		
			6000 - Contingencies	
			6110 - Operating Contingency	
-	-	6,572,500	800 - Other Uses of Funds	-
430,866	8,409,462	21,750,000	<i>Total Requirements:</i>	<i>15,100,000</i>
(26,034,506)	(18,587,322)	-	<i>Total Fund 404:</i>	-

APPENDIX





Jefferson County School District 509-J

Monday, May 13, 2024

1st JCSD 509J 2024-2025 Budget Committee Meeting

Hybrid: In-person and Electronic Meeting via Zoom

MEETING LOCATION:

JCSD 509J – SSB Board Room, 445 SE Buff Street, Madras, OR 97741

[ACCESS ZOOM MEETING HERE](#)

Phone +1 253 215 8782 US (Tacoma)

Meeting ID: 823 4985 2734 Passcode: 061466

2023-2024 Board of Directors:

Chair Kevin Richards, Vice-Chair Courtney Snead, Laurie Danzuka, Jacob Struck and Regina Mitchell

BUDGET COMMITTEE MEETING MINUTES

REFERENCE DOCUMENTS:

Proposed Budget 2024-2025 (190 pages) and Jefferson County School District 509J Budget Power-Point Presentation (17 pages), and independent attachment of emailed questions and answers (15 pages) presented by Superintendent Jay Mathisen and CFO Stacie Holmstrom.

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Board Chair Kevin Richards called the budget committee meeting to order at 5:30pm followed by the Pledge of Allegiance. The Board Secretary noted budget committee member attendance for the record.

INTRODUCTIONS/ ATTENDANCE OF BUDGET COMMITTEE MEMBERS

P = Present (10) A = Absent (0) / (10) attended in-person, all others (0) attended *remotely via Zoom

JCSD 509J BUDGET COMMITTEE MEMBERS			
P	Laurie Danzuka, Position 1	P	Demus Martinez, Position 6
P	Regina Mitchell, Position 2	P	Sean Gallagher, Position 7
P	Jacob Struck, Position 3	P	Marissa Wilson, Position 8
P	Courtney Snead, Position 4	P	Melissa Irvine, Position 9
P	Kevin Richards, Position 5	p	Danni Katchia, Position 10

Board Chair Kevin Richards thanked the budget committee members for their attendance and willingness to serve; he directed them to the memo packet at their seats, of questions and answers provided by CFO Stacie Holmstrom and Superintendent Jay Mathisen.

Superintendent Jay Mathisen thanked the budget committee members for the questions they submitted via email and explained that it was helpful to have them submitted in advance in order to adequately address their questions and concerns prior to coming to the table for further review of the budget this evening.

ELECTION OF BUDGET COMMITTEE OFFICERS

Board Chair Kevin Richards called for nominations for budget committee officers – first, for Budget Committee Chair.

Courtney Snead nominated Melissa Irvine for Budget Committee Chair. Board Chair Richards confirmed that Melissa Irvine would accept the nomination and asked for any additional nominations. With no additional nominations for Budget Committee Chair, Board Chair Kevin Richards called for a vote. The vote was unanimous – **Approved 10/0.**

Budget Committee Chair Melissa Irvine presided over the budget committee meeting.

Budget Committee Chair Melissa Irvine nominated Sean Gallagher for Vice-Chair of the budget committee; with no other nominations she called for a vote. The vote was unanimous – **Approved 10/0.**

PRESENTATION OF BUDGET MESSAGE

Superintendent Jay Mathisen directed committee members to page 1 of the budget document and he read the 2024-2025 proposed budget message that included: budget priorities, challenges, contingency and ending fund balance and a closing statement - *“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.”*

Budget Committee Chair Melissa Irvine introduced CFO Stacie Holmstrom who attended remotely (via Zoom) to present the proposed 2024-2025 budget document.

PRESENTATION OF BUDGET DOCUMENT

CFO Stacie Holmstrom shared her screen and Superintendent Jay Mathisen explained the JCSD 509J Strategic Path Forward, 2022-2027 (one-page document reflected on page 7 of the proposed budget) in detail, the goals for the evening, priorities and challenges.

CFO Stacie Holmstrom explained the budget assumptions - revenue:

- State School Fund is our largest revenue source. We have budgeted at the current expected allowance of \$10.2b at that level we should receive \$30.7m and the formula will allow us \$35.6m.

- Enrollment is projected to be down – we are projecting enrollment of 2670. As you can see in the document that reflects a continuing decline.
- ESSER III ends September 2024.

CFO Stacie Holmstrom explained the budget assumptions – expenditures:

- Increase in Personnel Costs.
- Assumes a COLA increase of 3.25% for certified and classified.
- Insurance cap increase of \$25 for 24-25.
- Anticipating an increase in food, water, fuel, lumber, delivery and service costs.

CFO Stacie Holmstrom explained the General Fund staffing costs:

- 75.8% of the General Fund are allocated to Staffing.
- 55.9% of the Special Revenue Funds are allocated to Staffing.

CFO Stacie Holmstrom explained the balances in sub funds reflected on page 32 of the budget document and explained Impact Aid.

- Impact Aid is federal funding allocated in lieu of property taxes for those living on federally designated land.
- 24-25 Proposed \$3.5m
- Visible Investments in the form of:
 - WSK8 significantly higher per pupil funding.
 - Smaller class sizes.
 - Rich and robust CTE and elective opportunities.
 - High levels of professional support staff in schools.
 - Focused recruitment and retention efforts.

CFO Stacie Holmstrom explained the special revenue funds for High School Success Rules/Requirements:

- Improve student progress toward graduation beginning in Grade 9.
- Increase graduation rate.
- Improve High School Graduates readiness for college and career.

Plans:

- 3 – CTE Teachers (Construction, Manufacturing, Natural Resources) - MHS
- 1 – CTE Teacher – BHS
- .5 MHS Student Success Coordinator
- 1 – Future Center Coordinator
- AVID District Director and Membership
- Summer Bridge Program
- Career Technical Education Supplies
- Counseling Software
- CTE Coordinator – contract

CFO Stacie Holmstrom summarized the 2024-2025 Proposed Budget:

General Fund (Total)	\$ 50,934,962
Debt Service Fund (Total)	\$ 7,097,934
Special Revenue (Total)	\$ 18,078,821
Capital Project Fund (Total)	\$ 15,500,000
Total APPROPRIATIONS (All funds)	\$ 91,611,717
Total Unappropriated & Reserve (General)	\$ 16,480,153
Total Unappropriated & Reserve (Special Revenue)	\$ 160,000
Total Unappropriated & Reserve (Debt Service)	\$ 0
TOTAL PROPOSED BUDGET:	<u>\$ 108,251,870</u>

CFO Stacie Holmstrom asked if there are any questions.

BUDGET COMMITTEE DELIBERATION

Budget Committee Chair Melissa Irvine requested that CFO Holmstrom summarize the questions that were submitted by committee members via email (refer to 15-page independent memo packet attachment) provided to board members at the commencement of the budget committee meeting .

Superintendent Mathisen directed budget committee members to page 40 of the budget document and thoroughly explained the general fund proposed budget and special revenue funds.

Assistant Superintendent Shay Mikalson explained the Student Investment Account funds.

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

- Appreciation for the time spent to respond to questions and the thorough explanations from Superintendent Mathisen and CFO Holmstrom.
- Page 26 – Budget Assumptions
- Page 29 – Resources and requirements by fund – all funds
- Combining special revenue funds/resources – a broken down reference would be helpful.
- Applaud the district for participating in the program for free and reduced lunches / meals free for all kids / huge impact.
- A suggestion for mapping out the shifts of revenue from year-to-year (where it started to where it is now) would be nice to see as things have changed (legislation, grants, ADM, etc.).
- Page 32 – General Sub Funds
- Page 107 – Special Revenue Funds
- Page 159 – Early Literacy Success
- Grants and staffing – the importance of not relying on unpredictable funding sources for staffing.

- OEA Wellness – the importance for recruitment and retention.

PUBLIC COMMENT

Comments, both written and phone-in will be subject to a three-minute limit per community member.

There were no comments submitted from the public.

Budget Committee Chair Irvine asked if there are additional questions or comments about the proposed budget before proceeding.

The following comments/questions were presented and discussed/addressed:

- Disparity in enrollment.
- Teachers with temporary licenses – being mindful of the follow-up.
- “Grow Your Own” program support and pathways for continued development.
- Bridges High School facility (post-COVID), maintaining and use of the facility.
- Use of Performing Arts Center (PAC) – hope for potential use for generating revenue; currently district funds the PAC and it is used often by the district by all schools in the district (professional development, performances, etc.).

Budget Committee Chair Irvine asked for individual thoughts on how the committee would like to proceed, if they are comfortable with approving the budget or if they prefer to recess and reconvene on May 20, 2024.

All budget committee members expressed that their questions and/or concerns were addressed either in the Q&A email packet or this proposed budget meeting, they would appreciate their suggestions being taken into account for future budget documents and overall feel that they would proceed with approving the budget this evening.

509J Board members presented a few comments/concerns:

- How critical State funding is to the landscape of our schools, if any budget committee members are interested in learning more and/or advocating for legislative support, it is recommended to get involved and/or follow the state legislative resources.
- Appreciation for staff listening to community members, and staff, about behavior challenges to look at the different strategies for working with these students and families in support of those working in the classrooms.
- As a board member, always nervous when we see decrease in funding and increase in expenditures – highly recommends keeping an eye on the ending fund balance as we proceed, very concerned about the challenges the next few years/the biennium will bring. Appreciates district leadership’s attentiveness to long-term fiscal responsibility.

APPROVAL AND RECOMMENDATION TO THE JCSD 509J BOARD OF DIRECTORS, OR RECESS

After hearing all comments by the budget committee, Budget Committee Chair Melissa called for a motion on the 2024-2025 proposed budget.

Kevin Richards made the following motion:

*I move that the Budget Committee of the Jefferson County School District 509-J approve the budget for the 2024-25 fiscal year in the amount of **\$108,251,870** and the permanent tax rate for the 2024-25 fiscal year at the rate of \$4.5871 per \$1,000 of assessed value for operating purposes in the General Fund (100) and in the amount of \$3,567,859 for the general obligation bond principal and interest in the Debt Service Funds (Funds 304 and 305).*

Budget Committee Chair Melissa Irvine requested that Kevin Richards please re-read the general obligation bond principal and interest in the debt service funds amount to confirm/clarify the amount for the record.

Kevin Richards repeated, the amount of \$3,567,859; Sean Gallagher seconded the motion. A vote was taken and motion passed unanimously - **APPROVED 10/0**.

1ST BUDGET COMMITTEE MEETING RECESS OR ADJOURNMENT

With no additional business, the Budget Committee Chair Melissa Irvine adjourned the budget committee meeting at 6:53pm.

Attest:


Tessa Bailey, Executive Assistant / Board Secretary


Stacie Holmstrom
Chief Financial Officer


Melissa Irvine
JCSD 509J Budget Committee Chair

6/13/24
Date

6/13/24
Date

Pamplin Media Group

6605 SE Lake Road, Portland, OR 97222
 PO Box 22109, Portland OR 97269

Phone: 971-204-7707 Fax: (971) 204-7702 Email: accounting@pamplinmedia.com

Account: 101753	Date: 04/17/24
Name:	Ad Date: 04/24/24
Company: JEFFERSON CO. SCHOOL DISTRICT 509-J	Class: 1208
Address: 445 SE BUFF ST MADRAS, OR 97741	Ad ID: 323197
Telephone: (541) 475-7265	Ad Taker: JLANTZ
Description: NOTICE OF BUDGET COMMITTEE MEETING A	Sales Person: MAD194
	Words: 190
	Lines: 22
	Agate Lines: 28
	Depth: 3.042
	Inserts: 2
	Blind Box:

Discount:	\$0.00	Gross:	\$146.02
Surcharge:	\$0.00	Paid Amount:	- \$0.00
Credits:	\$0.00	Amount Due:	\$146.02
Bill Depth:	3.042		

Package	Start	Stop	Cost
Madras Pioneer Legals	04/24/24	05/08/24	\$146.02

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025 will be held at the Jefferson County School District #509-J Student Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on May 13, 2024 at 5:30 p.m. The purpose of this meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected on or after May 6, 2024 at the Support Services Building between the hours of 8:00 a.m. and 5:00 p.m. or online at <http://jcsd.k12.or.us/>. If you have a disability, please advise the Jefferson County School District 509-J office at 541-475-6192 regarding special arrangements that may allow you to participate in this public meeting fully.
 Publish: April 24, May 8, 2024 MAP323197

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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, ss I, Tony Ahern, being first duly sworn, depose and say that I am the Publisher of the **Madras Pioneer**, a newspaper of general circulation, published in Jefferson County, Oregon, as defined by ORS 193.010 and 193.020, that

Stacie Holstrom
Budget Committee Meeting
Ad#: 323197

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 2 week(s) in the following issue(s):
04/24/2024, 05/08/2024

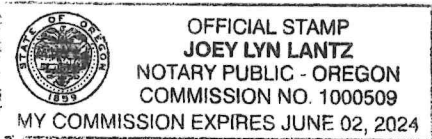


Tony Ahern (Publisher)

Subscribed and sworn to before me this
05/08/2024.



NOTARY PUBLIC FOR OREGON



Acct #: 101753
Attn: Stacie Holstrom
JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741

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Tony Ahern (Publisher)

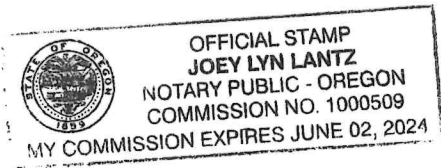
Subscribed and sworn to before me this 05/08/2024.



NOTARY PUBLIC FOR OREGON

Acct #: 101753
Attn: Stacie Holstrom
JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741

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Publish: April 24, May 8, 2024 MAP323197



**JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOLUTION NO. 24-18**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County School District 509J hereby adopts the budget for fiscal year 2024-25 in the total amount of \$108,251,870.*

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024 for the following purposes:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	26,997,008	Instruction.....	6,726,695
Support Services.....	21,433,239	Support Services.....	5,369,396
Enterprise & Community Services.....	222,148	Enterprise & Comm.....	3,972,730
Facilities Acquisition	1,200,000	Facilities Acquisition	2,010,000
Transfers.....	1,082,567		
Debt Service	-	Total.....	\$ 18,078,821
Contingency.....	-		
Total.....	\$ 50,934,962		
<u>Debt Service Fund</u>		<u>Capital Project Fund</u>	
Debt Service.....	7,097,934	Facilities Acquisition	15,500,000
Total.....	\$ 7,097,934	Contingency	
		Total.....	\$ 15,500,000

Total APPROPRIATIONS, All Funds . . .	\$ 91,611,717
Total Unappropriated and Reserve Amounts, General Fund . . .	16,480,153
Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .	160,000
Total Unappropriated and Reserve Amounts, Debt Service Fund . . .	-
TOTAL PROPOSED BUDGET . . .	\$ 108,251,870 *

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-25:

- (1) In the amount at the rate of \$4.5871 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$3,567,859 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

Subject to the Education Limitation

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

Excluded from Limitation

General Obligation Bond Debt Service.....\$3,567,859

The above resolution statements were approved and declared adopted on June 17, 2024.



Kevin Richards, Chair Board of Directors



Jay Mathisen, Superintendent

ATTEST


Tessa Bailey, Executive Assistant