

**JEFFERSON COUNTY EDUCATION SERVICE
DISTRICT**

PROPOSED BUDGET DOCUMENT

JULY 1, 2017 - JUNE 30, 2018

**295 SE BUFF STREET
MADRAS, OR 97741**

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JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
Budget Message
FY 2017-2018

The Jefferson County Education Service District (“the District”) supports the educational programs of its four constituent districts: Ashwood, Black Butte, Culver, and Jefferson County 509-J. The proposed budget for 2017-18 includes funds to support the Local Service Plan as approved by the four districts. The proposed budget includes estimates of revenue, proposals for expenditures, and a summary of the estimated property tax levy. The District operates its financial program in accordance with Oregon Revised Statutes and Generally Accepted Accounting Principles (GAAP).

The District seeks to assist local districts in achieving their educational goals by providing outlined services, mandated services and professional expertise. Services are allocated as needed among the four districts. The budget allocates at least 90% of the District’s general operating revenue to local districts and the balance to board and general administrative activities.

The proposed budget realizes an increase in projected revenue over current year primarily due to the increases in state school fund revenue (SSF) and projected revenue from services to other districts. Expenditures are projected to increase as a result of roll up costs. The use of reserves in the amount of \$63,719 is projected in the proposed budget. In order to maintain adequate reserves and to prevent the use of future reserves, the District will need to make decisions regarding the services provided to districts if state school fund revenues are not increased.

The 2017-2018 proposed budget totals \$2,623,180 for all funds and \$2,605,372 for the general fund. The district’s permanent tax rate of \$0.2398 per \$1,000 of assessed value will raise approximately \$321,300.

The task, as Budget Committee members, is to balance the needs and desires of the Districts with the available resources. The goal is to provide sustainable programs over a period of time. This proposed budget seeks to do just that. It has been prepared through consultation with District staff and is respectfully presented for your review and consideration.

Respectfully Submitted,



Rick Molitor, Superintendent

JEFFERSON COUNTY EDUCATION SERVICE DISTRICT

FY 2017-2018 Budget Calendar

January 4, 2017	REGULAR BOARD MEETING <ul style="list-style-type: none">• Approve FY17-18 Budget Calendar
February 1, 2017	REGULAR BOARD MEETING <ul style="list-style-type: none">• Select and appoint new Budget Committee members, if applicable.
March 22, 2017	Publish <u>First Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). <small>(Notice to be published no earlier than 30 days prior to the first meeting)</small>
March 29, 2017	Publish <u>Second Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). <small>(Notice to be published no later than 5 days prior to the first meeting)</small>
March 31, 2017	PROPOSED BUDGET DOCUMENT COMPLETED
April 5, 2017	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.
April 12, 2017	SECOND BUDGET COMMITTEE MEETING (If needed) <ul style="list-style-type: none">• Budget Committee holds public meeting.• Receive questions and comments from citizens.
May 24, 2017	Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448).
June 7, 2017	REGULAR BOARD MEETING <ul style="list-style-type: none">• Public hearing on the FY 2017-18 budget (ORS 294.453).• Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.
July 14, 2017	Submission of tax certification form, resolutions and Budget Document to the Jefferson County and Wasco County Assessors. Submission of Budget Document to Oregon Department of Education.
August 15, 2017	Submission of electronic budget revenues and expenditures to the Oregon Department of Education.

JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
Budget Committee Members
FY 2017-2018

POSITION	FIRST NAME	LAST NAME	TERM EXPIRES
Position 1 (Ashwood)	Dani	Cowdrey	6/30/2019
Position 2 (Culver)	Lola	Hagman	6/30/2019
Position 3 (Black Butte)	Daniel	Petke	6/30/2019
Position 4 (Madras)	Denise	Piza	6/30/2017
Position 5 (At Large)	Marie	Glenn	6/30/2017
Position 6 (At Large)	Lindsay	Foster-Drago	6/30/2019
Position 7 (At Large)	Toni	Brown	6/30/2017
BC Position 1 (Ashwood)	Mat	Felton	6/30/2018
BC Position 2 (Culver)	Stefanie	Garber	6/30/2019
BC Position 3 (Black Butte)	Shawn	Russell	6/30/2018
BC Position 4 (509-J)	Tom	Norton, Jr	6/30/2018
BC Position 5 (Culver)	Mike	Knepp	6/30/2019
BC Position 6 (509-J)	Lyle	Rehwinkel	6/30/2018
BC Position 7 (509-J)	Darryl	Smith	6/30/2018
BC Position 8 (509-J)	Chele	Paye	6/30/2019

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
BUDGET ASSUMPTIONS
FYE JUNE 30, 2018**

District	ADMw			
	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18 Estimate</u>
Ashwood School District	27.84	30.83	27.55	27.96
Black Butte School District	54.93	57.73	55.71	56.64
Culver School District	895.81	928.71	928.71	915.40
Jefferson County School District	3,716.91	3,822.06	3,922.29	3,988.21
Total ADMw	4,695.49	4,839.33	4,934.26	4,988.21

ADMw	4,988
State School Fund (SSF)	\$7.8 Billion (Co-Chairs' Budget)
JCESD Share of SSF	\$1,690,547
Property Taxes	Included in SSF at \$321,300
Beginning General Fund Balance	\$632,430 used as a resource
Ending General Fund Balance	\$568,711 used as a planned reserve
Salaries	Licensed: Full step increase as of July 1, 2017 and 190 days licensed calendar with 168 student contact days. Classified: Full step increases as of July 1, 2017. All staff awarded a 2.5% cost of living adjustment (COLA).
PERS	27.20% Tier 1 & II and 21.87% OPSRP plus 6.00% employer pick-up for a total of 33.20% and 27.87%, respectively.
Health Insurance	Cap of \$1,240 month (\$20/month increase from 2016-2017)

REVENUES

CLASSIFICATIONS OF REVENUES

Revenues are classified according to source. They are generally divided into five groups:

1000 - Local Sources

These revenues are derived from sources within our school district. Examples include: investment earnings, property taxes, and fees to participate.

2000 - Intermediate Sources

Revenues derived from county level government agencies and the Education Service District.

3000 - State Sources

Revenues from the state or through the state including State School Support or state grants-in-aid.

4000 - Federal Sources

Revenues include restricted and unrestricted grants-in-aid from the federal government.

5000 - Other Sources

Other revenues not classified above include debt financing, transfers and beginning fund balance.

EXPENDITURES

DEFINITION OF EXPENDITURES

1000 – Instruction

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are expenditures for classroom instructional supplies and materials as well as costs for instruction services and payments to private alternative learning programs.

2000 – Support Services

Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist to sustain and enhance instruction, and would not exist if not for instructional programs.

3000 – Enterprise and Community Services

Activities which are not directly related to student instruction. These include services such as community recreation programs, food services, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community.

4000 – Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

5000 – Other Uses

Activities included in this category are servicing the debt of a district and conduit-type transfers from one fund to another fund.

6000 – Contingency

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

7000 – Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the School District from July 1 to the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

DEFINITIONS OF OBJECTS

100 – Salaries

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

200 – Associated Payroll Costs

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

300 – Purchased Services

Services which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.

400 – Supplies and Materials

Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.

500 – Capital Outlay

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

600 – Other Objects

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

700 – Transfers

This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

800 – Other Uses

These are amounts set aside for contingency and reserve for next year.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED BUDGET - ALL FUNDS
FYE JUNE 30, 2018**

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL
Local			
Property Taxes	321,300	-	321,300
Interest	7,500	-	7,500
Charges for Services	274,895	5,679	280,574
Intergovernmental revenues			
State	1,369,247	-	1,369,247
Federal	-	4,952	4,952
Beginning Fund Balance	632,430	2,177	634,607
Total Resources	2,605,372	12,808	2,618,180
Expenditures			
Current			
Instruction	156,705	500	157,205
Support services	1,864,956	10,131	1,875,087
Operating Contingency	10,000	-	10,000
Total Expenditures	2,031,661	10,631	2,042,292
Other Financing Sources(Uses)			
Operating transfers in	-	5,000	5,000
Operating transfers out	(5,000)	-	-
Apportionment of Funds	-	(5,000)	-
Total Other Financing Sources(Uses)	(5,000)	-	5,000
Fund Balance - End of Year	568,711	2,177	570,888
Ending Fund Balance %	22%	17%	22%

GENERAL FUND

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 and state basic school support.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED BUDGET - GENERAL FUND
FYE JUNE 30, 2018**

	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 PROJECTED	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET
Local					
Property Taxes	289,857	308,248	306,501	296,000	321,300
Interest	3,695	5,149	6,750	3,500	7,500
Charges for Services	228,741	264,446	253,789	263,290	274,895
Intergovernmental revenues					
State	1,306,853	1,238,012	1,307,534	1,291,508	1,369,247
Federal	-	248	-	-	-
Beginning Fund Balance	425,194	516,119	565,729	513,000	632,430
Total Resources	2,254,341	2,332,221	2,440,303	2,367,298	2,605,372
Expenditures					
Current					
Instruction	171,669	138,912	145,464	159,211	156,705
Support services	1,566,553	1,627,581	1,654,909	1,747,565	1,864,956
Operating Contingency	-	-	-	10,000	10,000
Total Expenditures	1,738,222	1,766,492	1,800,373	1,916,776	2,031,661
Other Financing Sources(Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	(7,500)	(7,500)	(5,000)
Total Other Financing Sources(Uses)	-	-	(7,500)	(7,500)	(5,000)
Fund Balance - End of Year	516,119	565,729	632,430	443,022	568,711
Ending Fund Balance %	23%	24%	26%	19%	22%
Reserve Increase/(Decrease)	99,925	49,610	66,701	(69,978)	(63,719)

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOURCES - GENERAL FUND
FYE JUNE 30, 2018**

FUNCTION	DESCRIPTION	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 PROJECTED	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET
1111	Current Year Taxes	\$ 278,040	\$ 297,782	\$ 296,100	\$ 286,000	\$ 310,400
1112	Prior Year Taxes	11,818	10,466	10,400	10,000	10,900
1510	Interest Income	3,695	5,149	6,750	3,500	7,500
1940	Services Provided to Local Districts	226,819	263,315	252,290	262,290	273,895 *
1990	Miscellaneous	1,922	1,131	1,500	1,000	1,000
3101	State School Fund	1,306,853	1,238,012	1,307,534	1,291,508	1,369,247
4500	Federal Sources	-	248	-	-	-
5400	Beginning Fund Balance	425,194	516,119	565,729	513,000	632,430
Totals		\$ 2,254,341	\$ 2,332,221	\$ 2,440,303	\$ 2,367,298	\$ 2,605,372

* See the following page for a detailed breakdown of revenues.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
SERVICES PROVIDED TO LOCAL DISTRICTS (NON-CORE SERVICES)
FYE JUNE 30, 2018**

DISTRICT	DESCRIPTION	AMOUNT
Ashwood School District	Teacher Evaluations	2,500
Culver School District	SPED Director	30,000
Culver School District	EI/ECSE Evaluations	6,360
Culver School District	Lightspeed Software	2,465
Culver School District	Destiny Software	6,625
JCSD 509-J	.50 FTE SPED Secretary	38,900
JCSD 509-J	.50 FTE Tech Support	40,700
JCSD 509-J	Technology Director	22,950
JCSD 509-J	EI/ECSE Evaluations	75,525
JCSD 509-J	Destiny Software	11,935
JCSD 509-J	Lightspeed Software	10,535
JCSD 509-J	Interpreting and Translation Services	5,000
JCSD 509-J	Occupational Therapy Services	15,500
JCSD 509-J	Communication Services	4,900
TOTAL		\$ 273,895

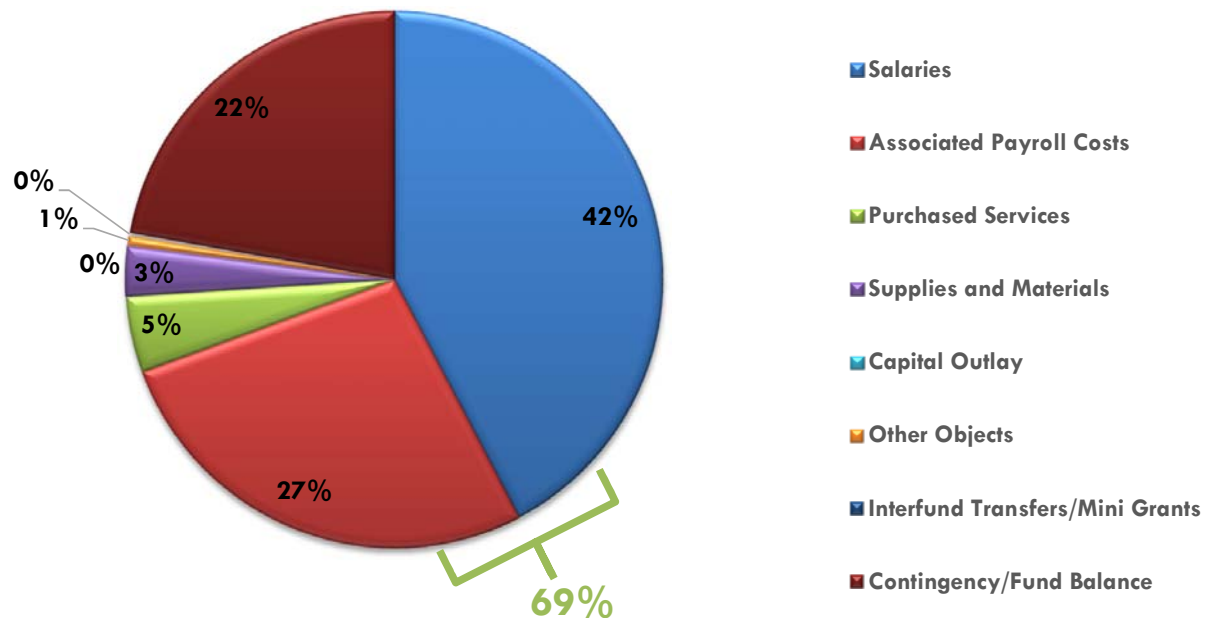
**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
 REQUIREMENTS BY FUNCTION - GENERAL FUND
 FYE JUNE 30, 2018**

	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 PROJECTED	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET
Expenditures by Function					
1229 Behavior Program	171,669	138,912	145,464	159,211	156,705
2114 Student Accounting Services	45,854	50,323	51,416	50,730	55,015
2140 Psychology	294,531	299,572	314,566	317,938	338,122
2150 Speech	580,906	564,256	562,272	624,626	670,043
2160 Other Student Treatment Services	-	15,464	15,512	12,000	15,500
2190 Program Director - Student Support	111,562	118,594	120,620	120,814	129,937
2240 Staff Development	11,159	24,864	31,958	18,000	20,288
2310 Board	27,402	29,736	26,536	30,440	33,300
2320 Executive Admin Services	8,467	8,571	8,721	8,688	9,262
2321 Office of the Superintendent	20,167	19,448	20,359	21,004	22,307
2329 Other Administrative Services	29,807	30,306	32,571	33,201	34,789
2520 Fiscal	53,958	53,757	55,366	55,364	56,715
2540 Plant	14,122	18,552	16,222	16,675	21,750
2660 Technology	368,618	394,138	398,790	428,084	457,928
2633 Public Information Services	-	-	-	10,000	-
5202 Transfer to Special Revenues	-	-	7,500	7,500	5,000
6110 Contingency	-	-	-	10,000	10,000
7000 Unappropriated Fund Balance	516,119	565,729	632,430	443,022	568,711
Totals	\$ 2,254,341	\$ 2,332,221	\$ 2,440,303	\$ 2,367,298	\$ 2,605,372

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
REQUIREMENTS BY OBJECT - GENERAL FUND
FYE JUNE 30, 2018**

		FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 PROJECTED	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET
Expenditures by Object						
100	Salaries	\$ 958,244	\$ 962,779	\$ 985,939	\$ 999,039	\$ 1,102,442 *
200	Associated Payroll Costs	585,462	584,055	590,612	636,566	705,569
300	Purchased Services	119,704	151,763	145,613	191,151	119,640
400	Supplies and Materials	62,040	55,088	64,713	66,380	79,135
600	Other Objects	12,772	12,808	13,496	13,640	14,875
700	Interfund Transfers/Mini Grants	-	-	7,500	7,500	5,000
800	Contingency/Fund Balance	516,119	565,729	632,430	453,022	578,711
Totals		\$ 2,254,341	\$ 2,332,221	\$ 2,440,303	2,367,298	\$ 2,605,372

* See the following page for a detailed breakdown of salaries.



**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED PERSONNEL COSTS
FYE JUNE 30, 2018**

Position	Longevity Stipend	FTE	FY16-17 Projected					FY17-18 Proposed Budget					\$ Variance	% Variance		
			Salary	Expense Stipend	Other Pay	Longevity Stipend	SPED Stipend	Total	Salary	Expense Stipend	Other Pay	Longevity Stipend			SPED Stipend	Total
CFO	N/A	0.12	13,038					13,038	13,363					13,363	326	2.5%
Accounting Specialist	N/A	0.12							8,750					8,750	8,750	100.0%
Executive Assistant	N/A	0.12	6,386					6,386	6,545					6,545	159	2.5%
Special Program Director	N/A	0.24	23,828	3,360	4,000			31,188	24,424	3,360	2,000			29,784	(1,404)	-4.5%
Superintendent	N/A	0.09	13,037	2,400				15,437	13,363	2,400				15,763	326	2.1%
Office Manager	N/A	1.00	43,261					43,261	44,343					44,343	1,082	2.5%
Secretary II	N/A	0.80	26,825					26,825	28,362					28,362	1,537	5.7%
TOTAL SUPPORT		2.49	126,375	5,760				136,135	139,151	5,760				146,911	10,776	7.9%
Technology Director	N/A	0.12	26,265	3,360				29,625	26,922	3,360				30,282	657	2.2%
Network Specialist	N/A	1.00	40,779	960				41,739	47,836	960				48,796	7,057	16.9%
Network Administrator	N/A	1.00	69,713	3,360	16,800			89,873	71,180	3,360	16,800			91,340	1,467	1.6%
Network Specialist	N/A	1.00	58,772	960				59,732	60,009	960				60,969	1,237	2.1%
Secretary II	N/A	0.78	23,335	800	2,500			26,635	24,589	800	2,500			27,889	1,254	4.7%
Summer Help	N/A	-							4,160					4,160	4,160	100.0%
TOTAL IT		3.90	218,863	9,440	19,300			247,603	234,695	9,440	19,300			263,435	15,833	6.4%
SLPA	N/A	1.00	25,156					25,156	26,722					26,722	1,566	6.2%
SLPA	N/A	0.53	17,473					17,473	18,247					18,247	774	4.4%
SLPA	N/A	0.63	20,492					20,492	21,518					21,518	1,026	5.0%
TOTAL SPED CLASSIFIED		2.16	63,121					63,121	66,486					66,486	3,365	5.3%
Psychologist*	5.75%	1.00	58,579			3,368	1,000	62,947	61,754		690	3,551	1,000	66,995	4,048	6.4%
Psychologist*	5.00%	1.00	50,900		254	2,545	1,000	54,699	53,660		690	2,683	1,000	58,033	3,334	6.1%
Psychologist*	5.75%	1.00	73,345			4,217	1,000	78,562	75,179			4,323	1,000	80,502	1,939	2.5%
SLP*	0.00%	1.00	49,490		450	-	1,000	50,940	52,173			1,500	1,000	54,673	3,733	7.3%
SLP*	5.00%	1.00	43,002			2,150	1,000	46,152	45,334			2,267	1,000	48,601	2,449	5.3%
SLP*	5.00%	1.00	44,228		417	2,211	1,000	47,856	46,625			2,331	1,000	49,956	2,100	4.4%
SLP	0.00%	1.00							42,856				1,000	43,856	43,856	100.0%
SLP*	5.50%	1.00	50,900			2,800	1,000	54,700	53,660		166	2,951	1,000	57,777	3,078	5.6%
SLP*	0.00%	1.00	49,490		4,800	-	1,000	55,290	52,173		5,849	1,500	1,000	60,522	5,232	9.5%
SLP	0.00%	0.20							12,377				200	12,577	12,577	100.0%
Teacher - Behavior	N/A	1.00	37,365		450			38,815	39,390				1,000	40,390	1,575	4.1%
Teacher - Behavior	N/A	1.00	48,119					49,119	50,727				1,000	51,727	2,608	5.3%
TOTAL SPED LICENSED		11.20	505,418		6,371	17,292	10,000	539,081	585,908		7,396	21,106	11,200	625,610	86,529	16.1%
GRAND TOTAL		19.75	913,776	15,200	25,671	17,292	10,000	985,939	1,026,241	15,200	26,696	21,106	11,200	1,102,442	116,503	11.8%

***Longevity Stipend (Prior to July 1, 2016)**

Years	Percentage of Base Salary
1-4	5.00%
5-9	5.50%
10-14	5.75%
15+	6.00%

>Longevity Stipend (After July 1, 2016)

Years	Amount
1-4	\$1,500
5-9	\$2,000
10-14	\$2,500
15+	\$3,000

SPECIAL REVENUE FUNDS

The Special Revenues fund 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.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED BUDGET - SPECIAL REVENUES FUND
FYE JUNE 30, 2018**

	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 PROJECTED	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET
Local					
Property Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Charges for Services	1,058	-	-	5,679	5,679
Intergovernmental revenues					
State	7,500	-	-	-	-
Federal	14,852	4,452	4,452	4,952	4,952
Beginning Fund Balance	-	-	-	-	2,177
Total Resources	23,410	4,452	4,452	10,631	12,808
Expenditures					
Current					
Instruction	-	-	-	500	500
Support services	23,410	4,452	4,452	10,131	10,131
Operating Contingency	-	-	-	-	-
Total Expenditures	23,410	4,452	4,452	10,631	10,631
Other Financing Sources(Uses)					
Operating transfers in	-	-	7,500	7,500	5,000
Operating transfers out	-	-	-	-	-
Apportionment of Funds	-	-	(5,323)	(7,500)	(5,000)
Total Other Financing Sources(Uses)	-	-	2,177	-	-
Fund Balance - End of Year	-	-	2,177	-	2,177
Ending Fund Balance %	0%	0%	49%	0%	17%

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOURCES - SPECIAL REVENUES FUND
FYE JUNE 30, 2018**

FUNCTION	DESCRIPTION	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 PROJECTED	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET
1920	Contributions/Donations	\$ 1,058	\$ -	\$ -	\$ 5,679	\$ 5,679
3299	Restricted State Revenues	7,500	-	-	-	-
4500	Federal Sources	14,852	4,452	4,452	4,952	4,952
5200	Transfer from General Fund	-	-	7,500	7,500	5,000
5400	Beginning Fund Balance	-	-	-	-	2,177
Totals		\$ 23,410	\$ 4,452	\$ 11,952	\$ 18,131	\$ 17,808

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
 REQUIREMENTS - SPECIAL REVENUES FUND
 FYE JUNE 30, 2018**

FUNCTION	DESCRIPTION	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 PROJECTED	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET
1229	Behavior Program	\$ -	\$ -	\$ -	\$ 500	\$ 500
2130	Nursing Services	1,058	-	-	5,679	5,679
2626	Grant Writing Services	7,500	-	-	-	-
2190	Program Director - Student Support	465	811	-	-	-
2240	Staff Development	14,387	3,641	4,452	4,452	4,452
5300	Mini Grants	-	-	5,323	7,500	5,000
7000	Unappropriated Fund Balance	-	-	2,177	-	2,177
Totals		\$ 23,410	\$ 4,452	\$ 11,952	\$ 18,131	\$ 17,808

RESOURCES AND REQUIREMENTS REPORT BY FUND

Jefferson Co. Ed. Svc. District
295 SE Buff Street Madras, OR 97741-1595

Resources Report

	ACTUALS 2014-2015	ACTUALS ADOPTED 2016-17 2015-2016	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED ADOPTED 2017-18 2017-18	ADOPTED FTE 2017-18
Fund 100 GENERAL FUND							
1111 CURRENT YEAR TAXES	278,040	297,782	286,000	310,400	0.00	0	0.00
1112 PRIOR YEAR TAXES	11,818	10,466	10,000	10,900	0.00	0	0.00
1510 INTEREST	3,695	5,149	3,500	7,500	0.00	0	0.00
1940 SERVICES PROVIDED OTHER LOCAL	226,819	263,315	262,290	273,895	0.00	0	0.00
1990 MISCELLANEOUS	1,922	1,131	1,000	1,000	0.00	0	0.00
1000 REVENUE FROM LOCAL SOURCES	522,293	577,842	562,790	603,695	0.00	0	0.00
3101 STATE SCHOOL FUND	1,306,853	1,238,012	1,291,508	1,369,247	0.00	0	0.00
3000 REVENUE FROM STATE SOURCES	1,306,853	1,238,012	1,291,508	1,369,247	0.00	0	0.00
4500 RESTRICTED FEDERAL REVENUE	0	248	0	0	0.00	0	0.00
4000 REVENUE/FEDERAL SOURCES	0	248	0	0	0.00	0	0.00
5400 BEGINNING FUND BALANCE	425,194	516,119	513,000	632,430	0.00	0	0.00
5000 OTHER SOURCES	425,194	516,119	513,000	632,430	0.00	0	0.00
Total Fund 100 GENERAL FUND	2,254,341	2,332,221	2,367,298	2,605,372	0.00	0	0.00

Jefferson Co. Ed. Svc. District
295 SE Buff Street Madras, OR 97741-1595

Requirements Report

	ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 100 GENERAL FUND									
Function 1229 BEHAVIOR PROGRAM									
111 LICENSED SALARIES	105,429	93,235	97,921	2.00	92,117	2.00	0	0	0.00
121 SUBSTITUTES - LICENSED	0	709	0	0.00	0	0.00	0	0	0.00
211 PERS	21,805	16,542	21,298	0.00	20,146	0.00	0	0	0.00
212 PERS PICK-UP	5,804	5,621	5,875	0.00	5,527	0.00	0	0	0.00
220 FICA	7,930	6,795	7,491	0.00	7,047	0.00	0	0	0.00
231 WORKERS' COMPENSATION	318	396	548	0.00	516	0.00	0	0	0.00
232 UNEMPLOYMENT	2,393	512	98	0.00	92	0.00	0	0	0.00
241 INSURANCE	27,990	14,471	24,480	0.00	29,760	0.00	0	0	0.00
410 SUPPLIES & MATERIALS	0	631	1,500	0.00	1,500	0.00	0	0	0.00
Total Function 1229 BEHAVIOR PROGRAM	171,669	138,912	159,211	2.00	156,705	2.00	0	0	0.00
Major Function 1000 INSTRUCTION	171,669	138,912	159,211	2.00	156,705	2.00	0	0	0.00
Function 2114 STUDENT ACCOUNTING SERVICES									
112 CLASSIFIED SALARIES	23,174	26,180	26,525	0.80	28,362	0.80	0	0	0.00
211 PERS	5,165	5,846	5,769	0.00	7,714	0.00	0	0	0.00
212 PERS PICK-UP	1,390	1,571	1,592	0.00	1,702	0.00	0	0	0.00
220 FICA	1,773	1,973	2,029	0.00	2,170	0.00	0	0	0.00
231 WORKERS' COMPENSATION	57	122	149	0.00	159	0.00	0	0	0.00
232 UNEMPLOYMENT	525	254	27	0.00	28	0.00	0	0	0.00
241 INSURANCE	13,770	14,325	14,640	0.00	14,880	0.00	0	0	0.00
342 TRAVEL, OUT OF DISTRICT	0	52	0	0.00	0	0.00	0	0	0.00
Total Function 2114 STUDENT ACCOUNTING SERVICES	45,854	50,323	50,730	0.80	55,015	0.80	0	0	0.00
Function 2140 PSYCHOLOGICAL SERVICES									
111 LICENSED SALARIES	178,556	186,367	194,560	3.00	205,530	3.00	0	0	0.00
211 PERS	37,718	36,471	42,317	0.00	49,240	0.00	0	0	0.00
212 PERS PICK-UP	10,713	11,182	11,674	0.00	12,332	0.00	0	0	0.00
220 FICA	13,365	14,129	14,884	0.00	15,723	0.00	0	0	0.00
231 WORKERS' COMPENSATION	686	765	1,090	0.00	1,151	0.00	0	0	0.00

Requirements Report

		ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 100 GENERAL FUND										
Function 2140	PSYCHOLOGICAL SERVICES									
232	UNEMPLOYMENT	4,057	1,384	195	0.00	206	0.00	0	0	0.00
241	INSURANCE	42,210	42,530	43,920	0.00	44,640	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	1,432	2,385	1,500	0.00	1,500	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	336	1,800	0.00	1,800	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	5,795	4,023	6,000	0.00	6,000	0.00	0	0	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	294,531	299,572	317,938	3.00	338,122	3.00	0	0	0.00
Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
111	LICENSED SALARIES	265,834	245,981	257,258	5.00	327,962	6.20	0	0	0.00
112	CLASSIFIED SALARIES	58,609	63,629	67,197	2.16	66,486	2.16	0	0	0.00
211	PERS	55,064	58,605	70,569	0.00	83,515	0.00	0	0	0.00
212	PERS PICK-UP	15,795	18,604	19,467	0.00	22,912	0.00	0	0	0.00
220	FICA	22,497	20,955	24,821	0.00	30,175	0.00	0	0	0.00
231	WORKERS' COMPENSATION	1,806	1,240	1,817	0.00	2,209	0.00	0	0	0.00
232	UNEMPLOYMENT	8,037	2,223	324	0.00	394	0.00	0	0	0.00
241	INSURANCE	106,995	101,835	106,872	0.00	123,648	0.00	0	0	0.00
313	STUDENT SERVICES	39,105	42,149	64,800	1.00	3,240	0.05	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	440	880	0	0.00	0	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	912	238	2,500	0.00	1,500	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	442	3,758	3,000	0.00	2,000	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	5,371	3,989	6,000	0.00	6,000	0.00	0	0	0.00
640	DUES AND FEES	0	171	0	0.00	0	0.00	0	0	0.00
Total Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	580,906	564,256	624,626	8.16	670,043	8.41	0	0	0.00
Function 2160	OTHER STUDENT TREATMENT SERVICES									
313	STUDENT SERVICES	0	15,464	12,000	0.00	15,500	0.00	0	0	0.00
Total Function 2160	OTHER STUDENT TREATMENT SERVICES	0	15,464	12,000	0.00	15,500	0.00	0	0	0.00
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
112	CLASSIFIED SALARIES	20,781	21,821	21,631	0.50	22,172	0.50	0	0	0.00
113	ADMINISTRATORS	25,194	27,796	29,188	0.09	29,784	0.24	0	0	0.00
211	PERS	10,352	11,261	11,053	0.00	14,132	0.00	0	0	0.00

Requirements Report

		ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 100 GENERAL FUND										
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
212	PERS PICK-UP	2,787	3,026	3,049	0.00	3,117	0.00	0	0	0.00
220	FICA	3,553	3,845	3,888	0.00	3,975	0.00	0	0	0.00
231	WORKERS' COMPENSATION	87	208	285	0.00	291	0.00	0	0	0.00
232	UNEMPLOYMENT	1,026	569	51	0.00	52	0.00	0	0	0.00
241	INSURANCE	6,897	7,110	7,320	0.00	7,440	0.00	0	0	0.00
312	CONSULTANTS	28,013	29,413	30,000	0.00	34,000	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	770	18	150	0.00	150	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	699	1,000	0.00	500	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	466	780	500	0.00	500	0.00	0	0	0.00
470	COMPUTER SOFTWARE	11,486	12,047	12,550	0.00	13,675	0.00	0	0	0.00
640	DUES AND FEES	150	0	150	0.00	150	0.00	0	0	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	111,562	118,594	120,814	0.59	129,937	0.74	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
140	ADDITIONAL SALARY	6,121	900	0	0.00	0	0.00	0	0	0.00
211	PERS	284	0	0	0.00	0	0.00	0	0	0.00
212	PERS PICK-UP	83	0	0	0.00	0	0.00	0	0	0.00
220	FICA	468	69	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	51	4	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	92	22	0	0.00	0	0.00	0	0	0.00
249	TUITION REIMBURSEMENT	4,060	23,870	18,000	0.00	17,088	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	0	0	0.00	2,000	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	0	0	0	0.00	1,200	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	11,159	24,864	18,000	0.00	20,288	0.00	0	0	0.00
Function 2310	BOARD OF EDUCATION SERVICES									
341	TRAVEL, LOCAL IN DISTRICT	1,036	707	750	0.00	1,000	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	4,114	4,477	5,000	0.00	6,000	0.00	0	0	0.00
354	ADVERTISING	380	267	300	0.00	500	0.00	0	0	0.00
381	AUDIT SERVICES	10,250	11,210	12,000	0.00	12,000	0.00	0	0	0.00
382	LEGAL SERVICES	1,190	945	1,000	0.00	1,000	0.00	0	0	0.00
388	ELECTION SERVICES	1,098	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 100 GENERAL FUND										
Function 2310	BOARD OF EDUCATION SERVICES									
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0	0	0	0.00	500	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	61	112	500	0.00	500	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	2,470	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	5,773	6,547	6,950	0.00	7,300	0.00	0	0	0.00
650	INSURANCE AND JUDGMENTS	3,500	3,000	3,940	0.00	4,500	0.00	0	0	0.00
Total Function 2310	BOARD OF EDUCATION SERVICES	27,402	29,736	30,440	0.00	33,300	0.00	0	0	0.00
Function 2320	EXECUTIVE ADMINISTRATION SERVICES									
112	CLASSIFIED SALARIES	6,078	6,230	6,386	0.12	6,545	0.12	0	0	0.00
211	PERS	1,355	1,391	1,389	0.00	1,780	0.00	0	0	0.00
212	PERS PICK-UP	365	374	383	0.00	393	0.00	0	0	0.00
220	FICA	465	477	489	0.00	501	0.00	0	0	0.00
231	WORKERS' COMPENSATION	73	27	36	0.00	37	0.00	0	0	0.00
232	UNEMPLOYMENT	132	72	6	0.00	7	0.00	0	0	0.00
Total Function 2320	EXECUTIVE ADMINISTRATION SERVICES	8,467	8,571	8,688	0.12	9,262	0.12	0	0	0.00
Function 2321	OFFICE OF THE SUPERINTENDENT									
113	ADMINISTRATORS	14,809	14,639	15,437	0.09	15,763	0.09	0	0	0.00
211	PERS	3,005	2,582	3,358	0.00	4,288	0.00	0	0	0.00
212	PERS PICK-UP	889	878	926	0.00	946	0.00	0	0	0.00
220	FICA	1,133	1,120	1,181	0.00	1,206	0.00	0	0	0.00
231	WORKERS' COMPENSATION	6	59	86	0.00	88	0.00	0	0	0.00
232	UNEMPLOYMENT	326	169	15	0.00	16	0.00	0	0	0.00
Total Function 2321	OFFICE OF THE SUPERINTENDENT	20,167	19,448	21,004	0.09	22,307	0.09	0	0	0.00
Function 2329	OTHER EXECUTIVE ADMINISTRATION SERVICES									
112	CLASSIFIED SALARIES	12,329	13,093	12,978	0.30	13,303	0.30	0	0	0.00
211	PERS	2,748	2,924	2,823	0.00	3,618	0.00	0	0	0.00
212	PERS PICK-UP	740	786	779	0.00	798	0.00	0	0	0.00
220	FICA	943	994	993	0.00	1,018	0.00	0	0	0.00
231	WORKERS' COMPENSATION	9	58	73	0.00	74	0.00	0	0	0.00
232	UNEMPLOYMENT	269	148	13	0.00	13	0.00	0	0	0.00

Requirements Report

		ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 100 GENERAL FUND										
Function 2329	OTHER EXECUTIVE ADMINISTRATION SERVICES									
241	INSURANCE	4,123	4,266	4,392	0.00	4,464	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	2,447	2,146	1,700	0.00	1,700	0.00	0	0	0.00
324	RENTALS	3,204	3,101	4,451	0.00	4,800	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	46	0	0	0.00	0	0.00	0	0	0.00
353	POSTAGE	954	636	2,000	0.00	2,000	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	1,994	2,155	3,000	0.00	3,000	0.00	0	0	0.00
Total Function 2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	29,807	30,306	33,201	0.30	34,789	0.30	0	0	0.00
Function 2520	FISCAL SERVICES									
112	CLASSIFIED SALARIES	8,219	8,728	8,652	0.20	17,619	0.32	0	0	0.00
113	ADMINISTRATORS	12,409	12,720	13,038	0.12	13,363	0.12	0	0	0.00
211	PERS	4,350	4,193	4,718	0.00	7,248	0.00	0	0	0.00
212	PERS PICK-UP	1,238	1,287	1,301	0.00	1,859	0.00	0	0	0.00
220	FICA	1,578	1,636	1,659	0.00	2,370	0.00	0	0	0.00
231	WORKERS' COMPENSATION	45	90	121	0.00	174	0.00	0	0	0.00
232	UNEMPLOYMENT	449	245	22	0.00	31	0.00	0	0	0.00
241	INSURANCE	2,749	2,844	2,928	0.00	2,976	0.00	0	0	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	15,239	15,204	15,700	0.00	3,700	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	0	70	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	5,608	5,519	5,800	0.00	5,950	0.00	0	0	0.00
621	INTEREST	8	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	936	522	900	0.00	900	0.00	0	0	0.00
646	REIMBURSEABLE SUPPLIES	630	200	0	0.00	0	0.00	0	0	0.00
652	FIDELITY BOND PREMIUMS	500	500	525	0.00	525	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	53,958	53,757	55,364	0.32	56,715	0.44	0	0	0.00
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES									
322	REPAIRS & MAINTENANCE SERVICES	1,313	11,909	7,250	0.00	9,750	0.00	0	0	0.00
325	ELECTRICITY	1,792	2,046	2,200	0.00	2,200	0.00	0	0	0.00
326	FUEL	724	705	1,500	0.00	1,500	0.00	0	0	0.00
327	WATER AND SEWAGE	1,809	1,139	1,750	0.00	2,000	0.00	0	0	0.00
328	GARBAGE	233	432	550	0.00	550	0.00	0	0	0.00

Requirements Report

		ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 100 GENERAL FUND										
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES									
351	TELEPHONE	61	59	250	0.00	250	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	160	394	2,000	0.00	2,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	6,755	0	0	0.00	2,000	0.00	0	0	0.00
653	PROPERTY INSURANCE PREMIUMS	1,275	1,868	1,175	0.00	1,500	0.00	0	0	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	14,122	18,552	16,675	0.00	21,750	0.00	0	0	0.00
Function 2633	PUBLIC INFORMATION SERVICES									
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0	0	10,000	0.00	0	0.00	0	0	0.00
Total Function 2633	PUBLIC INFORMATION SERVICES	0	0	10,000	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
112	CLASSIFIED SALARIES	220,701	240,751	248,268	3.82	263,435	3.90	0	0	0.00
211	PERS	48,119	50,698	53,998	0.00	67,345	0.00	0	0	0.00
212	PERS PICK-UP	13,242	14,445	14,896	0.00	15,806	0.00	0	0	0.00
220	FICA	16,065	17,539	18,993	0.00	20,153	0.00	0	0	0.00
231	WORKERS' COMPENSATION	865	1,017	1,390	0.00	1,475	0.00	0	0	0.00
232	UNEMPLOYMENT	4,582	2,583	248	0.00	263	0.00	0	0	0.00
241	INSURANCE	38,000	42,820	53,760	0.00	44,640	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	1,855	1,349	2,000	0.00	2,000	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	845	38	6,000	0.00	6,000	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	0	0	250	0.00	250	0.00	0	0	0.00
470	COMPUTER SOFTWARE	22,681	22,897	23,280	0.00	31,560	0.00	0	0	0.00
480	COMPUTER HARDWARE	1,663	0	5,000	0.00	5,000	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	368,618	394,138	428,084	3.82	457,928	3.90	0	0	0.00
Major Function 2000	SUPPORT SERVICES	1,566,553	1,627,581	1,747,565	17.20	1,864,956	17.80	0	0	0.00
Function 5202	TRANSFER TO SPECIAL REVENUES									
710	FUND MODIFICATIONS	0	0	7,500	0.00	5,000	0.00	0	0	0.00
Total Function 5202	TRANSFER TO SPECIAL REVENUES	0	0	7,500	0.00	5,000	0.00	0	0	0.00
Major Function 5000	OTHER USES	0	0	7,500	0.00	5,000	0.00	0	0	0.00

Requirements Report

	ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 100 GENERAL FUND									
Function 6110 OPERATING CONTINGENCY									
810 PLANNED RESERVE	0	0	10,000	0.00	10,000	0.00	0	0	0.00
Total Function 6110 OPERATING CONTINGENCY	0	0	10,000	0.00	10,000	0.00	0	0	0.00
Major Function 6000 CONTINGENCIES	0	0	10,000	0.00	10,000	0.00	0	0	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
820 RESERVED FOR NEXT YEAR	0	0	443,022	0.00	568,711	0.00	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	443,022	0.00	568,711	0.00	0	0	0.00
Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	443,022	0.00	568,711	0.00	0	0	0.00
Total Fund 100 GENERAL FUND	1,738,222	1,766,492	2,367,298	19.20	2,605,372	19.80	0	0	0.00

Resources Report

	ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 201 SPECIAL REVENUE FUNDS									
1920 CONTRIBUTIONS-DONATIONS FROM	1,058	0	5,679	0.00	5,679	0.00	0	0	0.00
1000 REVENUE FROM LOCAL SOURCES	1,058	0	5,679	0.00	5,679	0.00	0	0	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	7,500	0	0	0.00	0	0.00	0	0	0.00
3000 REVENUE FROM STATE SOURCES	7,500	0	0	0.00	0	0.00	0	0	0.00
4500 RESTRICTED FEDERAL REVENUE	10,400	0	500	0.00	500	0.00	0	0	0.00
4000 REVENUE/FEDERAL SOURCES	10,400	0	500	0.00	500	0.00	0	0	0.00
5200 INTERFUND TRANSFERS	0	0	7,500	0.00	5,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	0	0	0.00	2,177	0.00	0	0	0.00
5000 OTHER SOURCES	0	0	7,500	0.00	7,177	0.00	0	0	0.00
Total Fund 201 SPECIAL REVENUE FUNDS	18,958	0	13,679	0.00	13,356	0.00	0	0	0.00

Requirements Report

	ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 201 SPECIAL REVENUE FUNDS									
Function 1229 BEHAVIOR PROGRAM									
410 SUPPLIES & MATERIALS	0	0	500	0.00	500	0.00	0	0	0.00
Total Function 1229 BEHAVIOR PROGRAM	0	0	500	0.00	500	0.00	0	0	0.00
Major Function 1000 INSTRUCTION	0	0	500	0.00	500	0.00	0	0	0.00
Function 2130 HEALTH SERVICES									
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	1,058	0	5,679	0.00	5,679	0.00	0	0	0.00
Total Function 2130 HEALTH SERVICES	1,058	0	5,679	0.00	5,679	0.00	0	0	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT									
249 TUITION REIMBURSEMENT	10,400	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT	10,400	0	0	0.00	0	0.00	0	0	0.00
Function 2626 GRANT WRITING									
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	7,500	0	0	0.00	0	0.00	0	0	0.00
Total Function 2626 GRANT WRITING	7,500	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000 SUPPORT SERVICES	18,958	0	5,679	0.00	5,679	0.00	0	0	0.00
Function 5300 APPORTIONMENT OF FUNDS BY ESD									
720 TRANSITS	0	0	7,500	0.00	5,000	0.00	0	0	0.00
Total Function 5300 APPORTIONMENT OF FUNDS BY ESD	0	0	7,500	0.00	5,000	0.00	0	0	0.00
Major Function 5000 OTHER USES	0	0	7,500	0.00	5,000	0.00	0	0	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
820 RESERVED FOR NEXT YEAR	0	0	0	0.00	2,177	0.00	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0.00	2,177	0.00	0	0	0.00
Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0.00	2,177	0.00	0	0	0.00
Total Fund 201 SPECIAL REVENUE FUNDS	18,958	0	13,679	0.00	13,356	0.00	0	0	0.00

Resources Report

	ACTUALS 2014-2015	ACTUALS ADOPTED 2016-17 2015-2016	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED ADOPTED 2017-18 2017-18	ADOPTED FTE 2017-18
Fund 213 IDEA							
4500 RESTRICTED FEDERAL REVENUE	4,452	4,452	4,452	4,452	0.00	0	0.00
4000 REVENUE/FEDERAL SOURCES	4,452	4,452	4,452	4,452	0.00	0	0.00
Total Fund 213 IDEA	4,452	4,452	4,452	4,452	0.00	0	0.00

Requirements Report

		ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Fund 213 IDEA										
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
113	ADMINISTRATORS	465	811	0	0.00	0	0.00	0	0	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	465	811	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
121	SUBSTITUTES - LICENSED	1,335	989	1,400	0.00	1,400	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	2,652	2,652	2,652	0.00	2,652	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	0	0	400	0.00	400	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	3,987	3,641	4,452	0.00	4,452	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	4,452	4,452	4,452	0.00	4,452	0.00	0	0	0.00
Total Fund 213	IDEA	4,452	4,452	4,452	0.00	4,452	0.00	0	0	0.00

Resources Report

	ACTUALS 2014-2015	ACTUALS ADOPTED 2016-17 2015-2016	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED ADOPTED 2017-18 2017-18	ADOPTED FTE 2017-18		
Grand Totals:	2,277,751	2,336,673	2,385,429	0.00	2,623,180	0.00	0	0	0.00

Requirements Report

	ACTUALS 2014-2015	ACTUALS 2015-2016	ADOPTED 2016-17	ADOPTED FTE 2016-17	PROPOSED 2017-18	PROPOSED FTE 2017-18	APPROVED 2017-18	ADOPTED 2017-18	ADOPTED FTE 2017-18
Grand Totals:	1,761,632	1,770,944	2,385,429	19.20	2,623,180	19.80	0	0	0.00

APPENDIX A

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Jefferson County Education Service District, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018 will be held at the ESD Office, 295 SE Buff Street, Madras, Oregon. The meeting will take place on April 5, 2017 at 6:00 p.m.

The purpose the meeting is to receive the budget message and to receive comment from the public on the budget.

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

A copy of the budget document may be inspected or obtained on or after March 31, 2017 at the ESD Office, 295 SE Buff Street, Madras, Oregon between the hours of 8:30am-4:00pm, at the Budget Committee Meeting or online at <http://www.jcesd.k12.or.us/>.

If you have a disability, please advise the ESD office at 541-475-2804 regarding special arrangements that may allow you to fully participate in this public meeting.

Please Publish: March 22, 2017 and March 29, 2017

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOLUTION NO. 17-02**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County Education District hereby adopts the budget for fiscal year **2017-2018** in the total amount of \$2,623,180*.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2017 for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	156,705	Instruction.....	500
Support Services.....	1,864,956	Support Services.....	10,131
Transfers.....	5,000	Other Uses.....	5,000
Contingency.....	10,000		
Total.....	\$2,036,661	Total.....	\$15,631
		Total APPROPRIATIONS, All Funds . . .	\$2,052,292
		Total Unappropriated and Reserve Amounts, All Funds . . .	570,888
		TOTAL ADOPTED BUDGET . . .	\$2,623,180 *

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 2017-2018 :

- (1) In the amount at the rate of \$.2398 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 \$0 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.....\$.2398/\$1000
Local Option Tax..... \$ 0.00/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 0

The above resolution statements were approved and declared adopted on June 7, 2017.

Dani Cowdrey, Chair Board of Directors

Rick Molitor, Superintendent

ATTEST

Cindy Stanfield, Executive Assistant