



**FY 2018-2019**

**PROPOSED BUDGET**

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

**<http://www.jcesd.k12.or.us>**

# **TABLE OF CONTENTS**

FY 2018-2019

Proposed Budget

I.	Budget Message.....	1
II.	Budget Calendar.....	2
III.	Budget Committee Members.....	3
IV.	Budget Assumptions.....	4
V.	Proposed Budget	
	a. Revenues.....	5
	i. Classification of Revenues.....	6
	b. Expenditures.....	7
	i. Definition of Expenditures.....	8
	ii. Definition of Objects.....	9
	c. Proposed 2018-19 Budget.....	10
VI.	General Fund.....	11
	a. Proposed 2018-2019 General Fund Budget.....	12
	b. ADMw by District.....	13
	c. State School Fund Revenues by District.....	14
	d. Resources Report.....	15
	e. Services to Local Districts.....	17
	f. Requirements Report.....	18
	g. Proposed Personnel Costs.....	21
	h. FTE Comparison.....	22
VII.	Special Revenues Fund.....	23
	a. Proposed 2018-2019 Special Revenues Fund.....	24
	b. Resources Report.....	25
	c. Requirements Report .....	26
VIII.	Resources and Requirements Report by Fund.....	27
IX.	Appendix A.....	41
	a. Notice of Budget Committee Meeting .....	42
	b. Resolution 18-XX – Adopting the Budget, Imposing and Categorizing the Tax.....	43
	c. State School Fund Grant.....	44

# JEFFERSON COUNTY EDUCATION SERVICE DISTRICT

## Budget Message

FY 2018-2019

This proposed budget document has been prepared in accordance with ORS 334.240, Budget and Tax levy statutes regulating education service districts in the State of Oregon. Oregon Budget Law sets the standard for preparing and presenting the district's annual budget which outlines the programs and services of the district.

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 2018-19 includes funds to support the Local Service Plan developed and approved jointly by the District's Board of Directors and the constituent districts. The Local Service Plan serves as a guide to how ESDs should utilize their dollars to best serve the school districts.

The District's General Fund focuses on services that are beneficial to all the component districts. By 'leveraging the dollars', the component school districts are able to receive services they could not afford on their own. Some of these services include school psychologist, speech language pathologist and information technology.

The 2018-2019 budget includes the following investments:

- Payment of financial software services for all component districts
- Reduced prices for IE/ECSE evaluation services for all component districts
- Speech language pathologist assistant increase of 1.04 FTE to support all component districts
- All component districts provided core services of information technology and special education.

The 2018-2019 proposed budget totals \$2,800,336 for all funds and \$2,782,174 for the general fund. The use of \$132,814 is projected in the proposed budget. The District's permanent tax rate of \$0.2398 per \$1,000 of assessed value will raise approximately \$335,000.

Respectfully Submitted,



Ken Parshall, Superintendent

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT**  
**FY 2018-2019**  
**Budget Calendar**

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<b>October 4, 2017</b>	<b>REGULAR BOARD MEETING</b> <ul style="list-style-type: none"><li>• Approve FY18-19 Budget Calendar</li></ul>
<b>December 6, 2017</b>	<b>REGULAR BOARD MEETING</b> <ul style="list-style-type: none"><li>• Select and appoint new Budget Committee members, if applicable.</li></ul>
<b>March 21, 2018</b>	Publish <u>First Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no earlier than 30 days prior to the first meeting)
<b>March 28, 2018</b>	Publish <u>Second Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no later than 5 days prior to the first meeting)
<b>March 30, 2018</b>	<b>PROPOSED BUDGET DOCUMENT COMPLETED</b>
<b>April 12, 2018</b>	<b>FIRST BUDGET COMMITTEE MEETING</b> <ul style="list-style-type: none"><li>• Elect presiding officer and alternate presiding officer (ORS 294.414).</li><li>• Receive Budget Message and Proposed Budget Document (ORS 294.403).</li><li>• Receive questions and comments from citizens.</li></ul>
<b>April 13, 2018</b>	<b>SECOND BUDGET COMMITTEE MEETING (If needed)</b> <ul style="list-style-type: none"><li>• Budget Committee holds public meeting.</li><li>• Receive questions and comments from citizens.</li></ul>
<b>April 18, 2018</b>	Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448).
<b>May 2, 2018</b>	<b>REGULAR BOARD MEETING</b> <ul style="list-style-type: none"><li>• Public hearing on the FY 2018-19 budget (ORS 294.453).</li><li>• Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.</li></ul>
<b>July 16, 2018</b>	Submission of tax certification form, resolutions and Budget Document to the Jefferson County and Wasco County Assessors.
<b>August 15, 2018</b>	Submission of the electronic budgeted revenues and expenditures to the Oregon Department of Education.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT**  
**Budget Committee Members**  
**FY 2018-2019**

<b>POSITION</b>	<b>FIRST NAME</b>	<b>LAST NAME</b>	<b>TERM EXPIRES</b>
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)	Kathleen	Marston	6/30/2020
Position 5 (At Large)	Marie	Glenn	6/30/2020
Position 6 (At Large)	Lindsay	Foster-Drago	6/30/2019
Position 7 (At Large)	Joan	Starkel	6/30/2020
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)	Laurie	Danzuka	6/30/2018
BC Position 7 (509-J)	Randy	Bryant	6/30/2018
BC Position 8 (509-J)	Chele	Paye	6/30/2019

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
BUDGET ASSUMPTIONS  
FYE JUNE 30, 2019**

<b>District</b>	<b>ADMw</b>				
	<b><u>14-15</u></b>	<b><u>15-16</u></b>	<b><u>16-17</u></b>	<b><u>17-18</u></b>	<b><u>18-19 Estimate</u></b>
Ashwood School District	27.84	30.83	30.83	32.93	33.99
Black Butte School District	54.93	57.73	59.86	65.10	65.22
Culver School District	895.81	926.61	926.61	914.79	898.51
Jefferson County School District	3,716.91	3,824.96	3,930.89	3,903.40	3,954.63
<b>Total ADMw</b>	<b>4,695.49</b>	<b>4,840.13</b>	<b>4,948.19</b>	<b>4,916.21</b>	<b>4,952.35</b>

<b>ADMw</b>	4,952
<b>State School Fund (SSF)</b>	\$8.2 Billion
<b>JCESD Share of SSF</b>	\$1,785,774
<b>Property Taxes</b>	Included in SSF at \$335,000
<b>Beginning General Fund Balance</b>	\$780,00 used as a resource
<b>Ending General Fund Balance</b>	\$647,186 used as a planned reserve
<b>Salaries</b>	Licensed: Full step increase as of July 1, 2018 and 190 days licensed calendar with 168 student contact days. Classified: Full step increases as of July 1, 2018. All staff awarded a 2.0% cost of living adjustment (COLA).
<b>PERS</b>	27.20% Tier I & II and 21.87% OPSRP plus 6.00% employer pick-up for a total of 33.20% and 27.87%, respectively.
<b>Health Insurance</b>	Cap of \$1,270 month (\$25/month increase from 2017-2018)

# REVENUES

# CLASSIFICATION 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.

# DEFINITION 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, 2019**

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL
Local			
Property Taxes	334,900	-	334,900
Interest	10,000	-	10,000
Charges for Services	206,400	5,679	212,079
Intergovernmental revenues			
State	1,450,774	-	1,450,774
Federal	-	4,952	4,952
Beginning Fund Balance	780,000	2,531	782,531
<b>Total Resources</b>	<b>2,782,074</b>	<b>13,162</b>	<b>2,795,236</b>
Expenditures			
Current			
Instruction	163,448	500	163,948
Support services	1,956,440	10,131	1,966,571
Operating Contingency	10,000	-	10,000
<b>Total Expenditures</b>	<b>2,129,889</b>	<b>10,631</b>	<b>2,140,520</b>
Other Financing Sources(Uses)			
Operating transfers in	-	5,000	5,000
Operating transfers out	(5,000)	-	-
Apportionment of Funds	-	(5,000)	-
<b>Total Other Financing Sources(Uses)</b>	<b>(5,000)</b>	<b>-</b>	<b>5,000</b>
<b>Fund Balance - End of Year</b>	<b>647,186</b>	<b>2,531</b>	<b>649,717</b>
<b>Ending Fund Balance %</b>	<b>23%</b>	<b>19%</b>	<b>23%</b>

## **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, 2019**

	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET
Local				
Property Taxes	308,248	316,359	321,300	334,900
Interest	5,149	8,949	7,500	10,000
Charges for Services	264,446	287,900	274,895	206,400
Intergovernmental revenues	-			
State	1,238,012	1,328,652	1,369,247	1,450,774
Federal	248	-	-	-
Beginning Fund Balance	516,119	565,729	632,430	780,000
<b>Total Resources</b>	<b>2,332,221</b>	<b>2,507,590</b>	<b>2,605,372</b>	<b>2,782,074</b>
Expenditures				
Current				
Instruction	138,912	145,497	156,705	163,448
Support services	1,627,581	1,642,243	1,864,956	1,956,440
Operating Contingency	-	-	10,000	10,000
<b>Total Expenditures</b>	<b>1,766,492</b>	<b>1,787,740</b>	<b>2,031,661</b>	<b>2,129,889</b>
Other Financing Sources(Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	(7,500)	(5,000)	(5,000)
<b>Total Other Financing Sources(Uses)</b>	<b>-</b>	<b>(7,500)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>Fund Balance - End of Year</b>	<b>565,729</b>	<b>712,350</b>	<b>568,711</b>	<b>647,186</b>
<b>Ending Fund Balance %</b>	<b>24%</b>	<b>28%</b>	<b>22%</b>	<b>23%</b>
<b>Reserve Increase/(Decrease)</b>	<b>49,610</b>	<b>146,621</b>	<b>(63,719)</b>	<b>(132,814)</b>

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
ADM<sub>w</sub> BY DISTRICT  
FYE JUNE 30, 2019**

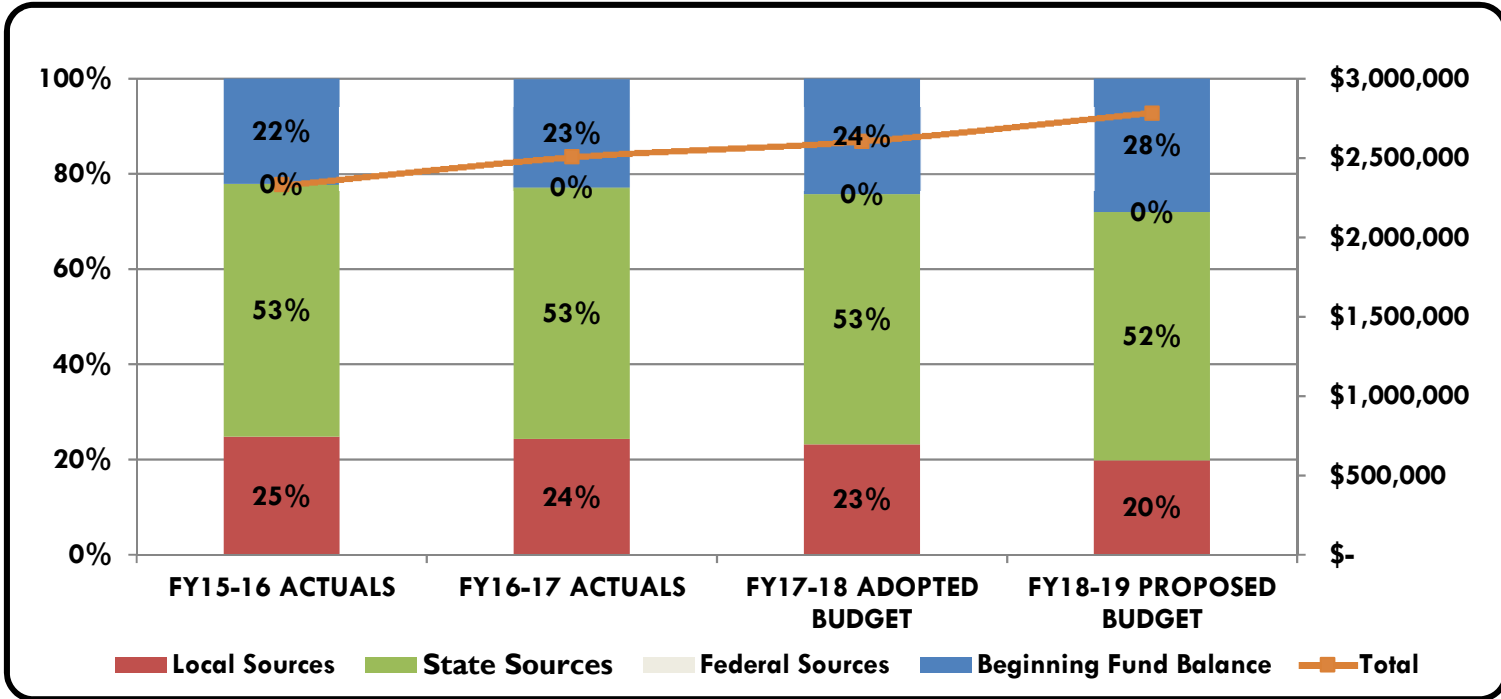
<b>DISTRICT</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>VARIANCE</b>	<b>% VARIANCE</b>
ASD	32.93	33.99	1.07	3.23%
BBSD	65.10	65.22	0.12	0.18%
CSD	914.79	898.51	(16.28)	-1.78%
JCSD	3,903.40	3,954.63	51.23	1.31%
Total	4,916.21	4,952.35	36.14	0.74%

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
STATE SCHOOL FUND REVENUE BY DISTRICT  
FYE JUNE 30, 2019**

	ASD	BBS	CSD	JCS	
ADMw	4,952.35	33.99	65.22	898.51	3,954.63
Allocation %	100.0%	0.7%	1.3%	18.1%	79.9%
State School Fund Revenues	\$1,785,774	\$12,256	\$23,518	\$323,995	\$1,426,005
<b>Total Revenues</b>	<b>\$1,785,774</b>	<b>\$12,256</b>	<b>\$23,518</b>	<b>\$323,995</b>	<b>\$1,426,005</b>
Revenue/ADM	\$360.59	\$360.59	\$360.59	\$360.59	\$360.59
<b>Opt-out (90%)</b>		<b>\$11,031</b>	<b>\$21,166</b>	<b>\$291,595</b>	<b>\$1,283,405</b>
		<b>0.6%</b>	<b>1.2%</b>	<b>16.3%</b>	<b>71.9%</b>



**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
RESOURCES - GENERAL FUND  
FYE JUNE 30, 2019**



RESOURCES	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET
Local Sources	\$ 577,842	\$ 609,909	\$ 603,695	\$ 551,400
State Sources	1,238,012	1,328,652	1,369,247	1,450,774
Federal Sources	248	-	-	-
Other Sources	-	3,300	-	-
Beginning Fund Balance	516,119	565,729	632,430	780,000
<b>Total</b>	<b>\$ 2,332,221</b>	<b>\$ 2,507,590</b>	<b>\$ 2,605,372</b>	<b>\$ 2,782,174</b>

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
RESOURCES - GENERAL FUND  
FYE JUNE 30, 2019**

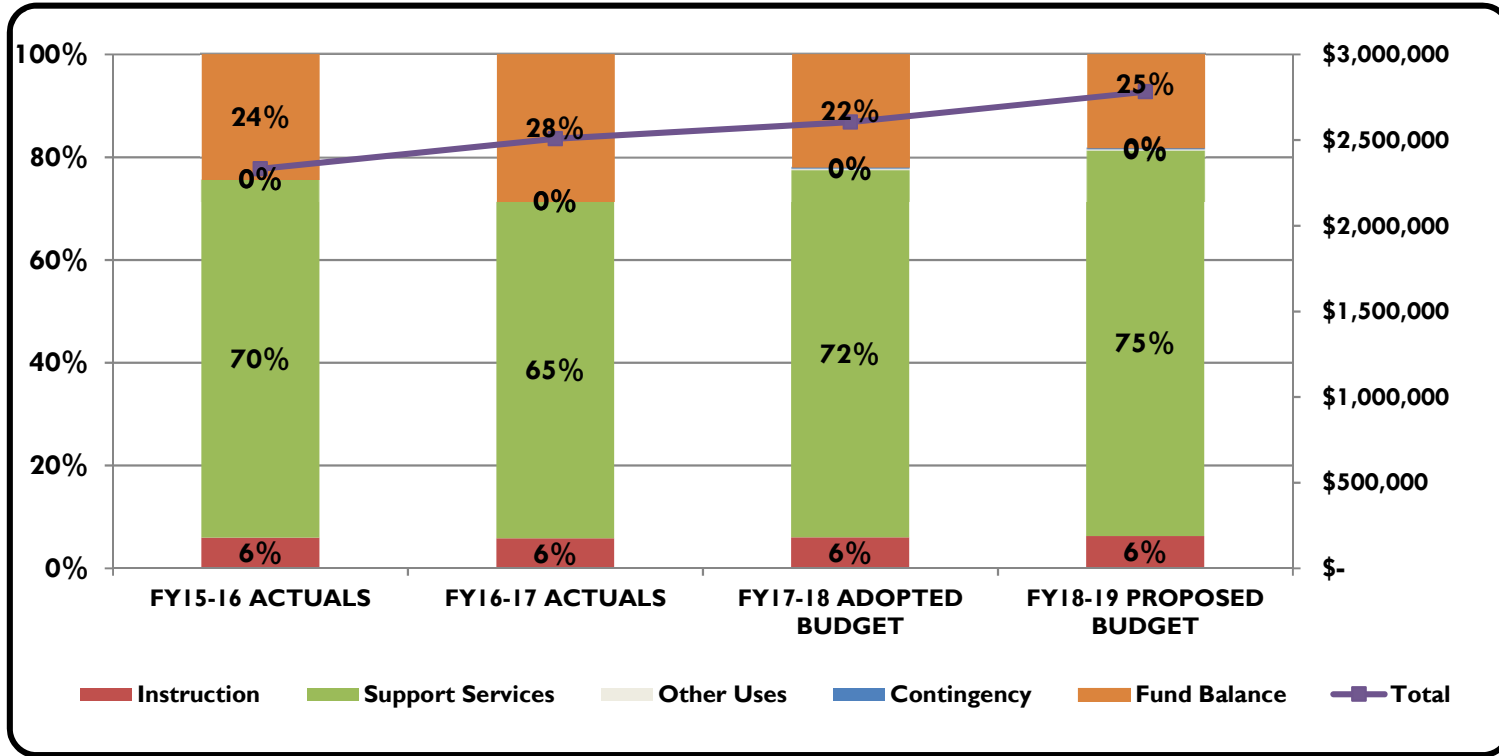
FUNCTION	DESCRIPTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET	
1111	Current Year Taxes	\$ 297,782	\$ 306,227	\$ 310,400	\$ 323,600	*
1112	Prior Year Taxes	10,466	10,133	10,900	11,400	*
1510	Interest Income	5,149	8,949	7,500	10,000	
1940	Services Provided to Local Districts	263,315	282,955	273,895	205,400	*
1990	Miscellaneous	1,131	1,645	1,000	1,000	
1991	GED Revenue	-	-	-	-	
3101	State School Fund	1,238,012	1,328,652	1,369,247	1,450,774	*
3299	Restricted State Revenues	-	-	-	-	
4500	Federal Sources	248	-	-	-	
5300	Sale of donated land	-	3,300	-	-	
5400	Beginning Fund Balance	516,119	565,729	632,430	780,000	
<b>Totals</b>		<b>\$ 2,332,221</b>	<b>\$ 2,507,590</b>	<b>\$ 2,605,372</b>	<b>\$ 2,782,174</b>	
* Revenue included in SSF Formula		<u>\$ 1,546,260</u>	<u>\$ 1,645,012</u>	<u>\$ 1,690,547</u>	<u>\$ 1,785,774</u>	

\* 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, 2019**

<b>DISTRICT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
Ashwood School District	Teacher Evaluations	2,500
Culver School District	SPED Director	30,000
Culver School District	EI/ECSE Evaluations	6,000
Culver School District	Lightspeed Software	2,465
Culver School District	Destiny Software	2,800
JCSD 509-J	.50 FTE SPED Secretary	38,900
JCSD 509-J	EI/ECSE Evaluations	81,000
JCSD 509-J	Destiny Software	5,800
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
<b>TOTAL</b>		<b>\$ 205,400</b>

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
REQUIREMENTS BY FUNCTION - GENERAL FUND  
FYE JUNE 30, 2019**



FUNCTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET
Instruction	\$ 138,912	\$ 145,497	\$ 156,705	\$ 163,448
Support Services	1,627,581	1,642,243	1,864,956	1,956,540
Other Uses	-	7,500	5,000	5,000
Contingency	-	-	10,000	10,000
Fund Balance	565,729	712,350	568,711	647,186
<b>Total</b>	<b>\$ 2,332,221</b>	<b>\$ 2,507,590</b>	<b>\$ 2,605,372</b>	<b>\$ 2,782,174</b>

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
 REQUIREMENTS BY FUNCTION - GENERAL FUND  
 FYE JUNE 30, 2019**

	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET
<b>Expenditures by Function</b>				
1229 Behavior Program	138,912	145,497	156,705	163,448
2114 Student Accounting Services	50,323	51,214	55,015	57,222
2140 Psychology	299,572	311,474	338,122	344,865
2150 Speech	564,256	552,280	670,043	752,278
2160 Other Student Treatment Services	15,464	14,194	15,500	15,500
2190 Program Director - Student Support	118,594	119,582	129,937	133,511
2240 Staff Development	24,864	29,832	20,288	20,300
2310 Board	29,736	32,520	33,300	36,360
2320 Executive Admin Services	8,571	8,721	9,262	9,091
2321 Office of the Superintendent	19,448	20,889	22,307	25,929
2329 Other Administrative Services	30,306	31,612	34,789	35,274
2520 Fiscal	53,757	54,912	56,715	58,546
2540 Plant	18,552	16,577	21,750	21,750
2660 Technology	394,138	398,436	457,928	445,914
5202 Transfer to Special Revenues	-	7,500	5,000	5,000
6110 Contingency	-	-	10,000	10,000
7000 Unappropriated Fund Balance	565,729	712,350	568,711	647,186
<b>Totals</b>	<b>\$ 2,332,221</b>	<b>\$ 2,507,590</b>	<b>\$ 2,605,372</b>	<b>\$ 2,782,174</b>

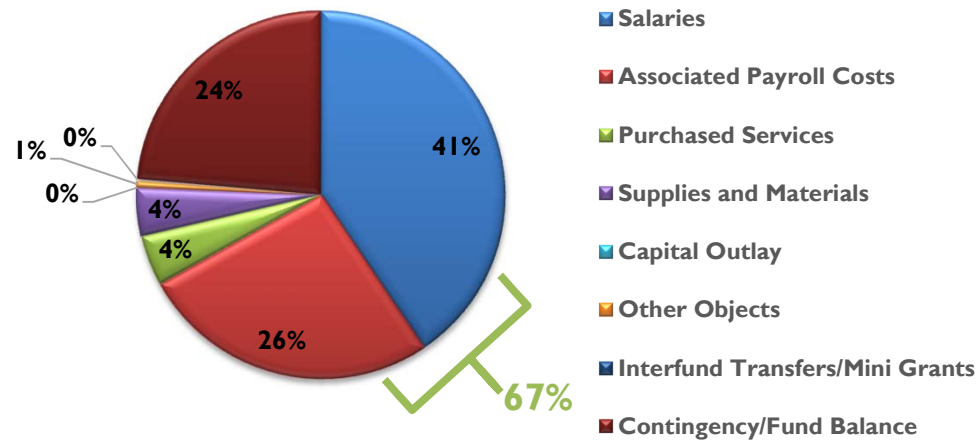
**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
REQUIREMENTS BY OBJECT - GENERAL FUND  
FYE JUNE 30, 2019**

	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET
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**Expenditures by Object**

100	Salaries	\$ 962,779	\$ 985,576	\$ 1,102,442	\$ 1,127,929 *
200	Associated Payroll Costs	584,055	585,303	705,569	734,529
300	Purchased Services	151,763	134,834	119,640	123,240
400	Supplies and Materials	55,088	66,735	79,135	118,500
600	Other Objects	12,808	15,291	14,875	15,791
700	Interfund Transfers/Mini Grants	-	7,500	5,000	5,000
800	Contingency/Fund Balance	565,729	712,350	578,711	657,186
<b>Totals</b>		<b>\$ 2,332,221</b>	<b>\$ 2,507,590</b>	<b>2,605,372</b>	<b>\$ 2,782,174</b>

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



**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
PROPOSED PERSONNEL COSTS  
FYE JUNE 30, 2019**

Position	Longevity Stipend	FTE	FY17-18 Projected					FY18-19 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	13,363					13,363						13,631			267	2.0%
Accounting Specialist	N/A	0.12	8,750					8,750						8,925			175	2.0%
Executive Assistant	N/A	0.12	6,293					6,293						6,676			383	6.1%
Special Program Director	N/A	0.24	24,424	3,360	2,000			29,784	24,912	3,360	2,000			30,272			489	1.6%
Superintendent	N/A	0.09	17,000	3,600	3,000			23,600	17,340	3,600	3,000			23,940			340	1.4%
Office Manager	N/A	1.00	44,343					44,343	45,230					45,230			887	2.0%
Secretary II	N/A	0.80	28,362					28,362	29,653					29,653			1,291	4.6%
<b>TOTAL SUPPORT</b>		<b>2.49</b>	<b>142,536</b>	<b>6,960</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>154,496</b>	<b>146,367</b>	<b>6,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>158,327</b>			<b>3,831</b>	<b>2.9%</b>
Technology Director	N/A	0.12	12,922	3,360				16,282	13,180	3,360				16,540			258	1.6%
Network Specialist	N/A	1.00	47,653	960				48,613	49,858	960				50,818			2,205	4.5%
Network Administrator	N/A	1.00	70,907	3,360	16,800			91,067	72,322	3,360	16,800			92,482			1,414	1.6%
IT Help Desk	N/A	1.00	35,464	960				36,424	38,750	960				39,710			3,286	9.0%
Secretary II	N/A	0.78	24,589	800	3,395			28,783	24,988	800	3,574			29,363			579	2.0%
<b>TOTAL IT</b>		<b>3.90</b>	<b>191,535</b>	<b>9,440</b>	<b>20,195</b>	<b>-</b>	<b>-</b>	<b>221,169</b>	<b>199,098</b>	<b>9,440</b>	<b>20,374</b>	<b>-</b>	<b>-</b>	<b>228,913</b>			<b>7,743</b>	<b>3.2%</b>
SLPA	N/A	1.00	26,722					26,722	28,074					28,074			1,353	5.1%
SLPA	N/A	1.00	18,247					18,247	18,247					18,247			-	0.0%
SLPA	N/A	1.00	21,518					21,518	26,295					26,295			4,778	22.2%
SLPA	N/A	1.00	-					-	28,693					28,693			28,693	0.0%
<b>TOTAL SPED CLASSIFIED</b>		<b>4.00</b>	<b>66,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,486</b>	<b>101,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,309</b>			<b>6,130</b>	<b>9.6%</b>
Psychologist*	5.75%	1.00	61,754			3,551	1,000	66,305	64,783		3,725	1,000		69,508			3,203	4.8%
Psychologist*	5.50%	1.00	53,660			2,683	1,000	57,343	56,292		3,096	1,000		60,388			3,045	5.3%
Psychologist*	5.75%	1.00	75,179			4,323	1,000	80,502	76,683		4,409	1,000		82,092			1,590	2.0%
SLP*	0.00%	1.00	52,173			1,500	1,000	54,673	54,733		1,500	1,000		57,233			2,560	4.7%
SLP*	5.00%	1.00	45,334			2,267	1,000	48,601	47,558		2,378	1,000		50,936			2,335	4.8%
SLP*	5.50%	1.00	46,625			2,331	1,000	49,956	48,913		2,690	1,000		52,603			2,647	5.3%
SLP*	0.00%	1.00	42,856		450		1,000	44,306	44,959		1,500	1,000		47,459			3,153	7.1%
SLP*	5.50%	1.00	53,660			2,951	1,000	57,611	56,292		3,096	1,000		60,388			2,777	4.8%
SLP*	0.00%	1.00	52,173		4,800	1,500	1,000	59,473	54,733		4,800	1,500		62,033			2,560	4.3%
Teacher - Behavior	N/A	1.00	39,390					40,390	41,324					42,324			1,934	4.8%
Teacher - Behavior	N/A	1.00	50,727					51,727	53,216					54,216			2,489	4.8%
<b>TOTAL SPED LICENSED</b>		<b>11.20</b>	<b>573,531</b>	<b>-</b>	<b>5,250</b>	<b>21,106</b>	<b>11,000</b>	<b>610,887</b>	<b>599,486</b>	<b>-</b>	<b>4,800</b>	<b>23,895</b>	<b>11,200</b>	<b>639,381</b>			<b>28,494</b>	<b>5.4%</b>
<b>GRAND TOTAL</b>		<b>21.59</b>	<b>974,088</b>	<b>16,400</b>	<b>30,445</b>	<b>21,106</b>	<b>11,000</b>	<b>1,053,038</b>	<b>1,046,260</b>	<b>16,400</b>	<b>25,174</b>	<b>23,895</b>	<b>11,200</b>	<b>1,127,929</b>			<b>46,198</b>	<b>4.8%</b>

**\*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%

**xLongevity Stipend (After July 1, 2016)**

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

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
FTE COMPARISON  
FYE JUNE 30, 2019**

FUNCTION	DESCRIPTION	17-18 ADOPTED BUDGET	FTE INCREASES	18-19 PROPOSED BUDGET
<b>1229</b>	Behavior Program	2.00		2.00
<b>2114</b>	Student Accounting Services	0.80		0.80
<b>2140</b>	Psychology	3.00		3.00
<b>2150</b>	Speech	8.41	1.04	9.45
<b>2190</b>	Program Director - Student Suppor	0.74		0.74
<b>2320</b>	Executive Admin Services	0.12		0.12
<b>2321</b>	Office of the Superintendent	0.09		0.09
<b>2329</b>	Other Admin Services	0.30		0.30
<b>2520</b>	Fiscal	0.44		0.44
<b>2660</b>	Technology	3.90		3.90
	<b>Total</b>	<b>19.80</b>	<b>1.04</b>	<b>20.84</b>



## **SPECIAL REVENUES FUND**

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, 2019**

	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET
Local				
Property Taxes	-	-	-	-
Interest	-	-	-	-
Charges for Services	-	-	5,679	5,679
Intergovernmental revenues	-			
State	-	-	-	-
Federal	4,452	4,452	4,952	4,952
Beginning Fund Balance	-	-	2,177	2,531
<b>Total Resources</b>	<b>4,452</b>	<b>4,452</b>	<b>12,808</b>	<b>13,162</b>
Expenditures				
Current				
Instruction	-	-	500	500
Support services	4,452	4,452	10,131	10,131
Operating Contingency	-	-	-	-
<b>Total Expenditures</b>	<b>4,452</b>	<b>4,452</b>	<b>10,631</b>	<b>10,631</b>
Other Financing Sources(Uses)				
Operating transfers in	-	7,500	5,000	5,000
Operating transfers out	-	-	-	-
Apportionment of Funds	-	(4,957)	(5,000)	(5,000)
<b>Total Other Financing Sources(Use)</b>	<b>-</b>	<b>2,543</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>-</b>	<b>2,543</b>	<b>2,177</b>	<b>2,531</b>
<b>Ending Fund Balance %</b>	<b>0%</b>	<b>57%</b>	<b>17%</b>	<b>19%</b>

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
RESOURCES - SPECIAL REVENUES FUND  
FYE JUNE 30, 2019**

FUNCTION	DESCRIPTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET
1920	Contributions/Donations	\$ -	\$ -	\$ 5,679	\$ 5,679
3299	Restricted State Revenues	-	-	-	-
4500	Federal Sources	4,452	4,452	4,952	4,952
5200	Transfer from General Fund	-	7,500	5,000	5,000
5400	Beginning Fund Balance	-	-	2,177	2,531
<b>Totals</b>		<b>\$ 4,452</b>	<b>\$ 11,952</b>	<b>\$ 17,808</b>	<b>\$ 18,162</b>

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
 REQUIREMENTS - SPECIAL REVENUES FUND  
 FYE JUNE 30, 2019**

FUNCTION	DESCRIPTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET
1229	Behavior Program	\$ -	\$ -	\$ 500	\$ 500
2130	Nursing Services	-	-	5,679	5,679
2626	Grant Writing Services	-	-	-	-
2190	Program Director - Student Support	811	1,683	-	-
2240	Staff Development	3,641	2,769	4,452	4,452
5300	Mini Grants	-	4,957	5,000	5,000
7000	Unappropriated Fund Balance	-	2,543	2,177	2,531
<b>Totals</b>		<b>\$ 4,452</b>	<b>\$ 11,952</b>	<b>\$ 17,808</b>	<b>\$ 18,162</b>

# **RESOURCES AND REQUIREMENTS REPORT BY FUND**

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

**Resources Report**

	ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 100 GENERAL FUND</b>						
1111 CURRENT YEAR TAXES	297,782	306,227	310,400	0.00	323,600	0.00
1112 PRIOR YEAR TAXES	10,466	10,133	10,900	0.00	11,400	0.00
1510 INTEREST	5,149	8,949	7,500	0.00	10,000	0.00
1940 SERVICES PROVIDED OTHER LOCAL	263,315	282,955	273,895	0.00	205,400	0.00
1990 MISCELLANEOUS	1,131	1,645	1,000	0.00	1,000	0.00
<b>1000 REVENUE FROM LOCAL SOURCES</b>	<b>577,842</b>	<b>609,909</b>	<b>603,695</b>	<b>0.00</b>	<b>551,400</b>	<b>0.00</b>
3101 STATE SCHOOL FUND	1,238,012	1,328,652	1,369,247	0.00	1,450,774	0.00
<b>3000 REVENUE FROM STATE SOURCES</b>	<b>1,238,012</b>	<b>1,328,652</b>	<b>1,369,247</b>	<b>0.00</b>	<b>1,450,774</b>	<b>0.00</b>
4500 RESTRICTED FEDERAL REVENUE	248	0	0	0.00	0	0.00
<b>4000 REVENUE/FEDERAL SOURCES</b>	<b>248</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
5300 SALE OF/COMPENSATION FOR LOSS	0	3,300	0	0.00	0	0.00
5400 BEGINNING FUND BALANCE	516,119	565,729	632,430	0.00	780,000	0.00
<b>5000 OTHER SOURCES</b>	<b>516,119</b>	<b>569,029</b>	<b>632,430</b>	<b>0.00</b>	<b>780,000</b>	<b>0.00</b>
<b>Total Fund 100 GENERAL FUND</b>	<b>2,332,221</b>	<b>2,507,590</b>	<b>2,605,372</b>	<b>0.00</b>	<b>2,782,174</b>	<b>0.00</b>

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

**Requirements Report**

		ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 100 GENERAL FUND</b>							
<b>Function 1229</b>	<b>BEHAVIOR PROGRAM</b>						
111	LICENSED SALARIES	93,235	87,934	92,117	2.00	96,540	2.00
121	SUBSTITUTES - LICENSED	709	0	0	0.00	0	0.00
211	PERS	16,542	15,512	20,146	0.00	21,113	0.00
212	PERS PICK-UP	5,621	5,276	5,527	0.00	5,792	0.00
220	FICA	6,795	6,400	7,047	0.00	7,385	0.00
231	WORKERS' COMPENSATION	396	488	516	0.00	541	0.00
232	UNEMPLOYMENT	512	84	92	0.00	97	0.00
241	INSURANCE	14,471	29,280	29,760	0.00	30,480	0.00
410	SUPPLIES & MATERIALS	631	523	1,500	0.00	1,500	0.00
<b>Total Function 1229</b>	<b>BEHAVIOR PROGRAM</b>	<b>138,912</b>	<b>145,497</b>	<b>156,705</b>	<b>2.00</b>	<b>163,448</b>	<b>2.00</b>
<b>Major Function 1000</b>	<b>INSTRUCTION</b>	<b>138,912</b>	<b>145,497</b>	<b>156,705</b>	<b>2.00</b>	<b>163,448</b>	<b>2.00</b>
<b>Function 2114</b>	<b>STUDENT ACCOUNTING SERVICES</b>						
112	CLASSIFIED SALARIES	26,180	26,855	28,362	0.80	29,667	0.80
211	PERS	5,846	5,997	7,714	0.00	8,069	0.00
212	PERS PICK-UP	1,571	1,611	1,702	0.00	1,780	0.00
220	FICA	1,973	1,924	2,170	0.00	2,270	0.00
231	WORKERS' COMPENSATION	122	153	159	0.00	166	0.00
232	UNEMPLOYMENT	254	33	28	0.00	30	0.00
241	INSURANCE	14,325	14,640	14,880	0.00	15,240	0.00
342	TRAVEL, OUT OF DISTRICT	52	0	0	0.00	0	0.00
<b>Total Function 2114</b>	<b>STUDENT ACCOUNTING SERVICES</b>	<b>50,323</b>	<b>51,214</b>	<b>55,015</b>	<b>0.80</b>	<b>57,222</b>	<b>0.80</b>
<b>Function 2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
111	LICENSED SALARIES	186,367	193,664	205,530	3.00	208,892	3.00
211	PERS	36,471	37,847	49,240	0.00	50,060	0.00
212	PERS PICK-UP	11,182	11,620	12,332	0.00	12,534	0.00
220	FICA	14,129	14,643	15,723	0.00	15,980	0.00
231	WORKERS' COMPENSATION	765	1,041	1,151	0.00	1,170	0.00
232	UNEMPLOYMENT	1,384	191	206	0.00	209	0.00

**Requirements Report**

		ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 100 GENERAL FUND</b>							
<b>Function 2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
241	INSURANCE	42,530	43,920	44,640	0.00	45,720	0.00
341	TRAVEL, LOCAL IN DISTRICT	2,385	2,662	1,500	0.00	2,500	0.00
342	TRAVEL, OUT OF DISTRICT	336	54	1,800	0.00	1,800	0.00
410	SUPPLIES & MATERIALS	4,023	5,832	6,000	0.00	6,000	0.00
<b>Total Function 2140</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>299,572</b>	<b>311,474</b>	<b>338,122</b>	<b>3.00</b>	<b>344,865</b>	<b>3.00</b>
<b>Function 2150</b>	<b>SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES</b>						
111	LICENSED SALARIES	245,981	263,692	327,962	6.20	333,748	6.00
112	CLASSIFIED SALARIES	63,629	61,550	66,486	2.16	101,495	3.40
211	PERS	58,605	52,476	83,515	0.00	96,708	0.00
212	PERS PICK-UP	18,604	17,838	22,912	0.00	26,115	0.00
220	FICA	20,955	23,124	30,175	0.00	33,296	0.00
231	WORKERS' COMPENSATION	1,240	1,941	2,209	0.00	2,437	0.00
232	UNEMPLOYMENT	2,223	314	394	0.00	435	0.00
241	INSURANCE	101,835	90,385	123,648	0.00	146,304	0.00
313	STUDENT SERVICES	42,149	34,689	3,240	0.05	3,240	0.05
322	REPAIRS & MAINTENANCE SERVICES	880	475	0	0.00	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	238	281	1,500	0.00	600	0.00
342	TRAVEL, OUT OF DISTRICT	3,758	0	2,000	0.00	2,000	0.00
410	SUPPLIES & MATERIALS	3,989	5,515	6,000	0.00	6,000	0.00
640	DUES AND FEES	171	0	0	0.00	0	0.00
<b>Total Function 2150</b>	<b>SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES</b>	<b>564,256</b>	<b>552,280</b>	<b>670,043</b>	<b>8.41</b>	<b>752,378</b>	<b>9.45</b>
<b>Function 2160</b>	<b>OTHER STUDENT TREATMENT SERVICES</b>						
313	STUDENT SERVICES	15,464	13,994	15,500	0.00	15,500	0.00
342	TRAVEL, OUT OF DISTRICT	0	200	0	0.00	0	0.00
<b>Total Function 2160</b>	<b>OTHER STUDENT TREATMENT SERVICES</b>	<b>15,464</b>	<b>14,194</b>	<b>15,500</b>	<b>0.00</b>	<b>15,500</b>	<b>0.00</b>
<b>Function 2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>						
112	CLASSIFIED SALARIES	21,821	22,045	22,172	0.50	22,615	0.50
113	ADMINISTRATORS	27,796	29,505	29,784	0.24	30,272	0.24
211	PERS	11,261	11,887	14,132	0.00	14,385	0.00
212	PERS PICK-UP	3,026	3,194	3,117	0.00	3,173	0.00



**Requirements Report**

		ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 100 GENERAL FUND</b>							
<b>Function 2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>						
220	FICA	3,845	4,018	3,975	0.00	4,046	0.00
231	WORKERS' COMPENSATION	208	273	291	0.00	296	0.00
232	UNEMPLOYMENT	569	43	52	0.00	53	0.00
241	INSURANCE	7,110	7,320	7,440	0.00	7,620	0.00
312	CONSULTANTS	29,413	27,282	34,000	0.00	35,000	0.00
313	STUDENT SERVICES	0	558	0	0.00	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	18	17	150	0.00	150	0.00
342	TRAVEL, OUT OF DISTRICT	699	703	500	0.00	500	0.00
410	SUPPLIES & MATERIALS	780	178	500	0.00	500	0.00
470	COMPUTER SOFTWARE	12,047	12,409	13,675	0.00	14,650	0.00
640	DUES AND FEES	0	150	150	0.00	150	0.00
<b>Total Function 2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>	<b>118,594</b>	<b>119,582</b>	<b>129,937</b>	<b>0.74</b>	<b>133,411</b>	<b>0.74</b>
<b>Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>						
140	ADDITIONAL SALARY	900	0	0	0.00	0	0.00
212	PERS PICK-UP	0	0	0	0.00	0	0.00
220	FICA	69	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	4	0	0	0.00	0	0.00
232	UNEMPLOYMENT	22	0	0	0.00	0	0.00
249	TUITION REIMBURSEMENT	23,870	28,166	17,088	0.00	17,100	0.00
342	TRAVEL, OUT OF DISTRICT	0	1,173	2,000	0.00	2,000	0.00
410	SUPPLIES & MATERIALS	0	493	1,200	0.00	1,200	0.00
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>24,864</b>	<b>29,832</b>	<b>20,288</b>	<b>0.00</b>	<b>20,300</b>	<b>0.00</b>
<b>Function 2310</b>	<b>BOARD OF EDUCATION SERVICES</b>						
341	TRAVEL, LOCAL IN DISTRICT	707	248	1,000	0.00	1,000	0.00
342	TRAVEL, OUT OF DISTRICT	4,477	3,879	6,000	0.00	6,000	0.00
354	ADVERTISING	267	469	500	0.00	500	0.00
381	AUDIT SERVICES	11,210	10,250	12,000	0.00	12,000	0.00
382	LEGAL SERVICES	945	2,500	1,000	0.00	1,000	0.00
388	ELECTION SERVICES	0	2,175	0	0.00	2,500	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0	650	500	0.00	500	0.00
410	SUPPLIES & MATERIALS	112	128	500	0.00	500	0.00

**Requirements Report**

		ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 100 GENERAL FUND</b>							
<b>Function 2310</b>	<b>BOARD OF EDUCATION SERVICES</b>						
480	COMPUTER HARDWARE	2,470	0	0	0.00	0	0.00
640	DUES AND FEES	6,547	7,991	7,300	0.00	7,635	0.00
650	INSURANCE AND JUDGMENTS	3,000	4,229	4,500	0.00	4,725	0.00
<b>Total Function 2310</b>	<b>BOARD OF EDUCATION SERVICES</b>	<b>29,736</b>	<b>32,520</b>	<b>33,300</b>	<b>0.00</b>	<b>36,360</b>	<b>0.00</b>
<b>Function 2320</b>	<b>EXECUTIVE ADMINISTRATION SERVICES</b>						
112	CLASSIFIED SALARIES	6,230	6,386	6,545	0.12	6,676	0.12
211	PERS	1,391	1,426	1,780	0.00	1,460	0.00
212	PERS PICK-UP	374	383	393	0.00	401	0.00
220	FICA	477	489	501	0.00	511	0.00
231	WORKERS' COMPENSATION	27	35	37	0.00	37	0.00
232	UNEMPLOYMENT	72	3	7	0.00	7	0.00
<b>Total Function 2320</b>	<b>EXECUTIVE ADMINISTRATION SERVICES</b>	<b>8,571</b>	<b>8,721</b>	<b>9,262</b>	<b>0.12</b>	<b>9,091</b>	<b>0.12</b>
<b>Function 2321</b>	<b>OFFICE OF THE SUPERINTENDENT</b>						
113	ADMINISTRATORS	14,639	15,437	15,763	0.09	23,940	0.09
211	PERS	2,582	2,723	4,288	0.00	0	0.00
212	PERS PICK-UP	878	926	946	0.00	0	0.00
220	FICA	1,120	1,181	1,206	0.00	1,831	0.00
231	WORKERS' COMPENSATION	59	78	88	0.00	134	0.00
232	UNEMPLOYMENT	169	14	16	0.00	24	0.00
342	TRAVEL, OUT OF DISTRICT	0	530	0	0.00	0	0.00
<b>Total Function 2321</b>	<b>OFFICE OF THE SUPERINTENDENT</b>	<b>19,448</b>	<b>20,889</b>	<b>22,307</b>	<b>0.09</b>	<b>25,929</b>	<b>0.09</b>
<b>Function 2329</b>	<b>OTHER EXECUTIVE ADMINISTRATION SERVICES</b>						
112	CLASSIFIED SALARIES	13,093	13,227	13,303	0.30	13,569	0.30
211	PERS	2,924	2,954	3,618	0.00	3,691	0.00
212	PERS PICK-UP	786	794	798	0.00	814	0.00
220	FICA	994	979	1,018	0.00	1,038	0.00
231	WORKERS' COMPENSATION	58	72	74	0.00	76	0.00
232	UNEMPLOYMENT	148	12	13	0.00	14	0.00
241	INSURANCE	4,266	4,392	4,464	0.00	4,572	0.00
322	REPAIRS & MAINTENANCE SERVICES	2,146	2,215	1,700	0.00	1,700	0.00

## Requirements Report

			ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 100 GENERAL FUND</b>								
<b>Function</b>	<b>2329</b>	<b>OTHER EXECUTIVE ADMINISTRATION SERVICES</b>						
324	RENTALS		3,101	4,722	4,800	0.00	4,800	0.00
353	POSTAGE		636	759	2,000	0.00	2,000	0.00
410	SUPPLIES & MATERIALS		2,155	1,488	3,000	0.00	3,000	0.00
<b>Total Function</b>	<b>2329</b>	<b>OTHER EXECUTIVE ADMINISTRATION SERVICES</b>	<b>30,306</b>	<b>31,612</b>	<b>34,789</b>	<b>0.30</b>	<b>35,274</b>	<b>0.30</b>
<b>Function</b>	<b>2520</b>	<b>FISCAL SERVICES</b>						
112	CLASSIFIED SALARIES		8,728	8,818	17,619	0.32	17,971	0.32
113	ADMINISTRATORS		12,720	13,038	13,363	0.12	13,631	0.12
211	PERS		4,193	4,269	7,248	0.00	7,393	0.00
212	PERS PICK-UP		1,287	1,311	1,859	0.00	1,896	0.00
220	FICA		1,636	1,650	2,370	0.00	2,418	0.00
231	WORKERS' COMPENSATION		90	114	174	0.00	177	0.00
232	UNEMPLOYMENT		245	19	31	0.00	32	0.00
241	INSURANCE		2,844	2,928	2,976	0.00	3,048	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV		15,204	15,425	3,700	0.00	3,700	0.00
410	SUPPLIES & MATERIALS		70	27	0	0.00	0	0.00
470	COMPUTER SOFTWARE		5,519	5,775	5,950	0.00	6,500	0.00
640	DUES AND FEES		522	1,023	900	0.00	1,256	0.00
646	REIMBURSEABLE SUPPLIES		200	15	0	0.00	0	0.00
652	FIDELITY BOND PREMIUMS		500	500	525	0.00	525	0.00
<b>Total Function</b>	<b>2520</b>	<b>FISCAL SERVICES</b>	<b>53,757</b>	<b>54,912</b>	<b>56,715</b>	<b>0.44</b>	<b>58,546</b>	<b>0.44</b>
<b>Function</b>	<b>2540</b>	<b>OPERATION &amp; MAINTENANCE - PLANT SERVICES</b>						
322	REPAIRS & MAINTENANCE SERVICES		11,909	3,986	9,750	0.00	9,750	0.00
325	ELECTRICITY		2,046	1,952	2,200	0.00	2,200	0.00
326	FUEL		705	727	1,500	0.00	1,500	0.00
327	WATER AND SEWAGE		1,139	1,119	2,000	0.00	2,000	0.00
328	GARBAGE		432	260	550	0.00	550	0.00
351	TELEPHONE		59	0	250	0.00	250	0.00
410	SUPPLIES & MATERIALS		394	5,419	2,000	0.00	2,000	0.00
460	NON-CONSUMABLE ITEMS		0	1,731	2,000	0.00	2,000	0.00
653	PROPERTY INSURANCE PREMIUMS		1,868	1,383	1,500	0.00	1,500	0.00
<b>Total Function</b>	<b>2540</b>	<b>OPERATION &amp; MAINTENANCE - PLANT SERVICES</b>	<b>18,552</b>	<b>16,577</b>	<b>21,750</b>	<b>0.00</b>	<b>21,750</b>	<b>0.00</b>

**Requirements Report**

		ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 100 GENERAL FUND</b>							
<b>Function 2660</b>	<b>TECHNOLOGY SERVICES</b>						
112	CLASSIFIED SALARIES	240,751	243,426	263,435	3.90	228,913	3.90
211	PERS	50,698	51,159	67,345	0.00	55,874	0.00
212	PERS PICK-UP	14,445	14,605	15,806	0.00	13,735	0.00
220	FICA	17,539	17,716	20,153	0.00	17,512	0.00
231	WORKERS' COMPENSATION	1,017	1,278	1,475	0.00	1,282	0.00
232	UNEMPLOYMENT	2,583	218	263	0.00	229	0.00
241	INSURANCE	42,820	41,939	44,640	0.00	45,720	0.00
341	TRAVEL, LOCAL IN DISTRICT	1,349	880	2,000	0.00	2,000	0.00
342	TRAVEL, OUT OF DISTRICT	38	0	6,000	0.00	6,000	0.00
410	SUPPLIES & MATERIALS	0	0	250	0.00	250	0.00
470	COMPUTER SOFTWARE	22,897	22,916	31,560	0.00	69,400	0.00
480	COMPUTER HARDWARE	0	4,299	5,000	0.00	5,000	0.00
<b>Total Function 2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>394,138</b>	<b>398,436</b>	<b>457,928</b>	<b>3.90</b>	<b>445,914</b>	<b>3.90</b>
<b>Major Function 2000</b>	<b>SUPPORT SERVICES</b>	1,627,581	1,642,243	1,864,956	17.80	1,956,540	18.85
<b>Function 5202</b>	<b>TRANSFER TO SPECIAL REVENUES</b>						
710	FUND MODIFICATIONS	0	7,500	5,000	0.00	5,000	0.00
<b>Total Function 5202</b>	<b>TRANSFER TO SPECIAL REVENUES</b>	<b>0</b>	<b>7,500</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>
<b>Major Function 5000</b>	<b>OTHER USES</b>	0	7,500	5,000	0.00	5,000	0.00
<b>Function 6110</b>	<b>OPERATING CONTINGENCY</b>						
810	PLANNED RESERVE	0	0	10,000	0.00	10,000	0.00
<b>Total Function 6110</b>	<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>
<b>Major Function 6000</b>	<b>CONTINGENCIES</b>	0	0	10,000	0.00	10,000	0.00
<b>Function 7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						
820	RESERVED FOR NEXT YEAR	0	0	568,711	0.00	647,186	0.00
<b>Total Function 7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>568,711</b>	<b>0.00</b>	<b>647,186</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	568,711	0.00	647,186	0.00
<b>Total Fund 100</b>	<b>GENERAL FUND</b>	1,766,492	1,795,240	2,605,372	19.80	2,782,174	20.85

### Resources Report

Fund		ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 201</b>	<b>SPECIAL REVENUE FUNDS</b>						
	1920 CONTRIBUTIONS-DONATIONS FROM	0	0	5,679	0.00	5,679	0.00
	<b>1000 REVENUE FROM LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>5,679</b>	<b>0.00</b>	<b>5,679</b>	<b>0.00</b>
	4500 RESTRICTED FEDERAL REVENUE	0	0	500	0.00	500	0.00
	<b>4000 REVENUE/FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0.00</b>	<b>500</b>	<b>0.00</b>
	5200 INTERFUND TRANSFERS	0	7,500	5,000	0.00	5,000	0.00
	5400 BEGINNING FUND BALANCE	0	0	2,177	0.00	2,531	0.00
	<b>5000 OTHER SOURCES</b>	<b>0</b>	<b>7,500</b>	<b>7,177</b>	<b>0.00</b>	<b>7,531</b>	<b>0.00</b>
<b>Total Fund 201</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>0</b>	<b>7,500</b>	<b>13,356</b>	<b>0.00</b>	<b>13,710</b>	<b>0.00</b>

### Requirements Report

	ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 201 SPECIAL REVENUE FUNDS</b>						
<b>Function 1229 BEHAVIOR PROGRAM</b>						
410 SUPPLIES & MATERIALS	0	0	500	0.00	500	0.00
<b>Total Function 1229 BEHAVIOR PROGRAM</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0.00</b>	<b>500</b>	<b>0.00</b>
<b>Major Function 1000 INSTRUCTION</b>	0	0	500	0.00	500	0.00
<b>Function 2130 HEALTH SERVICES</b>						
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0	0	5,679	0.00	5,679	0.00
<b>Total Function 2130 HEALTH SERVICES</b>	<b>0</b>	<b>0</b>	<b>5,679</b>	<b>0.00</b>	<b>5,679</b>	<b>0.00</b>
<b>Major Function 2000 SUPPORT SERVICES</b>	0	0	5,679	0.00	5,679	0.00
<b>Function 5300 APPORTIONMENT OF FUNDS BY ESD</b>						
720 TRANSITS	0	4,957	5,000	0.00	5,000	0.00
<b>Total Function 5300 APPORTIONMENT OF FUNDS BY ESD</b>	<b>0</b>	<b>4,957</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>
<b>Major Function 5000 OTHER USES</b>	0	4,957	5,000	0.00	5,000	0.00
<b>Function 7000 UNAPPROPRIATED ENDING FUND BALANCE</b>						
820 RESERVED FOR NEXT YEAR	0	0	2,177	0.00	2,531	0.00
<b>Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>2,177</b>	<b>0.00</b>	<b>2,531</b>	<b>0.00</b>
<b>Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	2,177	0.00	2,531	0.00
<b>Total Fund 201 SPECIAL REVENUE FUNDS</b>	<b>0</b>	<b>4,957</b>	<b>13,356</b>	<b>0.00</b>	<b>13,710</b>	<b>0.00</b>

### Resources Report

	ACTUALS 2015-2016	ACTUALS ADOPTED 2017-18 2016-2017	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 213 IDEA</b>					
4500 RESTRICTED FEDERAL REVENUE	4,452	4,452	4,452	4,452	0.00
<b>4000 REVENUE/FEDERAL SOURCES</b>	<b>4,452</b>	<b>4,452</b>	<b>4,452</b>	<b>4,452</b>	<b>0.00</b>
<b>Total Fund 213 IDEA</b>	<b>4,452</b>	<b>4,452</b>	<b>4,452</b>	<b>4,452</b>	<b>0.00</b>

### Requirements Report

		ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Fund 213 IDEA</b>							
<b>Function 2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>						
113	ADMINISTRATORS	811	1,683	0	0.00	0	0.00
<b>Total Function 2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>	<b>811</b>	<b>1,683</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>						
121	SUBSTITUTES - LICENSED	989	117	1,400	0.00	1,400	0.00
342	TRAVEL, OUT OF DISTRICT	2,652	2,652	2,652	0.00	2,652	0.00
410	SUPPLIES & MATERIALS	0	0	400	0.00	400	0.00
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>3,641</b>	<b>2,769</b>	<b>4,452</b>	<b>0.00</b>	<b>4,452</b>	<b>0.00</b>
<b>Major Function 2000</b>	<b>SUPPORT SERVICES</b>	4,452	4,452	4,452	0.00	4,452	0.00
<b>Total Fund 213</b>	<b>IDEA</b>	4,452	4,452	4,452	0.00	4,452	0.00



### Resources Report

ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
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**Grand Totals:**

2,336,673	2,519,542	2,623,180	0.00	2,800,336	0.00
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### Requirements Report

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	ACTUALS 2015-2016	ACTUALS 2016-2017	ADOPTED 2017-18	ADOPTED FTE 2017-18	PROPOSED 2018-19	PROPOSED FTE 2018-19
<b>Grand Totals:</b>	1,770,944	1,804,649	2,623,180	19.80	2,800,336	20.85

# **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, 2018 to June 30, 2019 will be held at the Jefferson County School District Support Services Building, 445 SE Buff Street, Madras, Oregon. The meeting will take place on April 12, 2018 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 30, 2018 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.

**Publish: March 28, 2018 and April 4, 2018**

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT  
RESOLUTION NO. 18-XX**

**ADOPTING THE BUDGET**

**BE IT RESOLVED** that the Board of Directors of the Jefferson County Education District hereby adopts the budget for fiscal year **2018-2019** in the total amount of \$2,800,336\*.

**MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2018 for the following purposes:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	163,448	Instruction.....	500
Support Services.....	1,956,540	Support Services.....	10,131
Transfers.....	5,000	Other Uses.....	5,000
Contingency.....	10,000		
<b>Total.....</b>	<b>\$2,134,988</b>	<b>Total.....</b>	<b>\$15,631</b>
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$2,150,619</b>
		Total Unappropriated and Reserve Amounts, General Fund . . .	647,186
		Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .	2,531
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$2,800,336 *</b>

**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 2018-2019:

- (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 May 2, 2018.

\_\_\_\_\_  
Lindsay Foster-Drago, Chair Board of Directors

\_\_\_\_\_  
Ken Parshall, Superintendent

ATTEST

\_\_\_\_\_  
Tessa Bailey, Executive Assistant

<b>Fiscal Year</b>	<b>Database Updated</b>
2019	12/18/1900 0:00:00

Institutions_Id	District	District Revenue	ADMw Extended	Local Rev	ESD Portion of District Revenue	ESD Adj Formula Revenue	Minimum General Services Grant	Column1	Per Admw	SSF	SSF Balance
1902	Clackamas ESD	568,897,418.91	69,714.30	16,887,541.00	26,806,684.66	26,325,864.07	26,325,864.07	25,641,676.59	367.81	8,754,135.59	8,754,135.59
1949	South Coast ESD	128,258,736.77	15,995.44	3,800,000.00	6,043,605.40	5,935,203.71	5,935,203.71	5,780,952.66	361.41	1,980,952.66	1,980,952.66
1975	High Desert ESD	279,550,609.91	34,748.02	2,454,376.00	13,172,541.83	12,936,271.31	12,936,271.31	12,600,068.29	362.61	10,145,692.29	10,145,692.29
1980	Douglas ESD	135,909,701.78	16,637.61	4,350,300.00	6,404,122.07	6,289,253.94	6,289,253.94	6,125,801.42	368.19	1,775,501.42	1,775,501.42
2004	North Central ESD	20,057,330.23	2,395.71	2,614,951.00	945,109.80	928,157.75	1,316,775.00	1,316,775.00	549.64	(1,298,176.00)	-
2007	Grant ESD	12,883,080.93	1,523.34	2,050,000.00	607,056.17	596,167.65	1,316,775.00	1,316,775.00	864.40	(733,225.00)	-
2013	Harney ESD Region XVII	15,672,224.51	1,918.85	475,000.00	738,481.78	725,235.94	1,316,775.00	1,316,775.00	686.23	841,775.00	841,775.00
2025	Southern Oregon ESD	488,632,787.22	60,860.54	11,474,338.00	23,024,581.60	22,611,599.05	22,611,599.05	22,023,942.25	361.88	10,549,604.25	10,549,604.25
2049	Jefferson ESD	39,619,969.85	4,952.35	335,000.00	1,866,909.57	1,833,423.58	1,833,423.58	1,785,774.41	360.59	1,450,774.41	1,450,774.41
2058	Lake ESD	14,996,465.91	1,834.79	645,000.00	706,639.76	693,965.05	1,316,775.00	1,316,775.00	717.67	671,775.00	671,775.00
2064	Lane ESD	443,030,615.50	55,050.29	7,142,000.00	20,875,788.17	20,501,347.65	20,501,347.65	19,968,534.54	362.73	12,826,534.54	12,826,534.54
2098	Linn Benton Lincoln ESD	357,641,305.69	44,819.08	7,498,675.00	16,852,208.12	16,549,936.92	16,549,936.92	16,119,817.72	359.66	8,621,142.72	8,621,142.72
2106	Malheur ESD Region 14	60,713,257.99	7,505.30	600,000.00	2,860,834.15	2,809,520.53	2,809,520.53	2,736,503.41	364.61	2,136,503.41	2,136,503.41
2117	Willamette ESD	841,590,594.66	105,437.73	10,805,000.00	39,656,101.32	38,944,805.97	38,944,805.97	37,932,662.60	359.76	27,127,662.60	27,127,662.60
2148	Multnomah ESD	925,410,064.22	115,572.42	33,534,000.00	43,605,709.83	42,823,571.96	42,823,571.96	41,710,622.67	360.90	8,176,622.67	8,176,622.67
2200	InterMountain ESD	245,161,188.89	30,815.02	6,400,000.00	11,552,097.91	11,344,892.63	11,344,892.63	11,050,048.23	358.59	4,650,048.23	4,650,048.23
2218	Region 18 ESD	10,780,026.61	1,268.29	2,877,661.00	507,959.37	498,848.31	1,316,775.00	1,316,775.00	1,038.23	(1,560,886.00)	-
2223	Columbia Gorge ESD	79,099,747.17	9,719.73	2,015,000.00	3,727,213.22	3,660,359.71	3,660,359.71	3,565,229.98	366.80	1,550,229.98	1,550,229.98
2230	Northwest Regional ESD	1,005,584,161.14	124,275.51	12,009,000.00	47,383,546.86	46,533,647.46	46,533,647.46	45,324,276.37	364.71	33,315,276.37	33,315,276.37
<b>State Subtotal:</b>		<b>5,673,489,287.88</b>	<b>705,044.33</b>	<b>127,967,842.00</b>	<b>267,337,191.58</b>	<b>262,542,073.16</b>	<b>265,683,573.47</b>	<b>258,949,786.16</b>		<b>130,981,944.14</b>	<b>134,574,231.14</b>
<b>Overfunded:</b>							<b>3,592,287.00</b>	<b>3,592,287.00</b>			
<b>State Totals:</b>		<b>5,673,489,287.88</b>	<b>705,044.33</b>	<b>127,967,842.00</b>	<b>267,337,191.58</b>	<b>262,542,073.16</b>	<b>269,275,860.47</b>	<b>262,542,073.16</b>		<b>130,981,944.14</b>	<b>134,574,231.14</b>
<b>Statewide Targets:</b>				<b>123,500,000.00</b>		<b>262,542,073.16</b>		<b>262,542,073.16</b>		<b>139,042,073.16</b>	
<b>Adjusted for Overfunded:</b>						<b>0.00</b>		<b>0.00</b>		<b>134,574,231.14</b>	
<b>Average SSF per ADMw:</b>			372.38	<b>Adjustment Ratio:</b>		0.97	<b>Ratio:</b>	0.98	<b>Reserve:</b>	4,467,842.02	