



FY 2019-2020

PROPOSED BUDGET

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

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

TABLE OF CONTENTS

FY 2019-2020

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 2019-20 Budget.....	10
VI.	General Fund.....	11
	a. Proposed 2019-2020 General Fund Budget.....	12
	b. ADMw by District.....	13
	c. State School Fund Revenue 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 2019-2020 Special Revenues Fund.....	25
	b. Resources Report.....	26
	c. Requirements Report	27
VIII.	Resources and Requirements Report by Fund.....	28
IX.	Appendix A.....	43
	a. Notice of Budget Committee Meeting	44
	b. Resolution 19-03. Adopting the Budget, Imposing and Categorizing the Tax.....	45
	c. State School Fund Grant.....	46

JEFFERSON COUNTY EDUCATION SERVICE DISTRICT

Budget Message

FY 2019-2020

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 2019-20 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 2019-2020 budget includes the following new investments:

- Payment of Forecast5 Analytics for all component districts
- Compensation study and pay equity adjustments

The 2019-2020 proposed budget totals \$3,008,452 for all funds and \$2,888,350 for the general fund. The use of \$188,257 is projected in the proposed budget. The District's permanent tax rate of \$0.2398 per \$1,000 of assessed value will raise approximately \$348,900.

Respectfully Submitted,



Ken Parshall, Superintendent

JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
FY 2019-2020
Budget Calendar

August 1, 2018	REGULAR BOARD MEETING <ul style="list-style-type: none">• Approve FY19-20 Budget Calendar
January 10, 2019	REGULAR BOARD MEETING <ul style="list-style-type: none">• Select and appoint new Budget Committee members, if applicable.
March 20, 2019	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)
March 27, 2019	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)
April 1, 2019	PROPOSED BUDGET DOCUMENT COMPLETED
April 11, 2019	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 17, 2019	SECOND BUDGET COMMITTEE MEETING (If needed) <ul style="list-style-type: none">• Budget Committee holds public meeting.• Receive questions and comments from citizens.
April 24, 2019	Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448).
May 1, 2019	REGULAR BOARD MEETING <ul style="list-style-type: none">• Public hearing on the FY 2019-20 budget (ORS 294.453).• Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.
July 15, 2019	Submission of tax certification form, resolutions and Budget Document to the Jefferson County and Wasco County Assessors.
August 15, 2019	Submission of the electronic budgeted revenues and expenditures to the Oregon Department of Education.

JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
Budget Committee Members
FY 2019-2020

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)	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)	Jody	Holmes	6/30/2021
BC Position 2 (Culver)	Stefanie	Garber	6/30/2019
BC Position 3 (Black Butte)	Delaney	Sharp	6/30/2021
BC Position 4 (509-J)	Courtney	Snead	6/30/2021
BC Position 5 (Culver)	Mike	Knepp	6/30/2019
BC Position 6 (509-J)	Jamie	Hurd	6/30/2021
BC Position 7 (509-J)	Randy	Bryant	6/30/2021
BC Position 8 (509-J)	Chele	Paye	6/30/2019

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
BUDGET ASSUMPTIONS
FYE JUNE 30, 2020**

ADMw

District	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20 Estimate</u>
Ashwood School District	27.84	30.83	30.83	32.93	32.93	32.49
Black Butte School District	54.93	57.73	62.34	65.10	61.26	63.29
Culver School District	895.81	926.61	926.61	914.79	905.96	907.62
Jefferson County School District	3,716.91	3,824.96	3,910.79	3,910.79	3,881.32	3,887.97
Total ADMw	4,695.49	4,840.13	4,930.57	4,923.60	4,881.47	4,891.37

ADMw	4,891
State School Fund (SSF)	\$8.872 Billion
JCESD Share of SSF	\$1,865,270
Property Taxes	Included in SSF at \$348,900
Beginning General Fund Balance	\$820,000 used as a resource
Ending General Fund Balance	\$631,743 used as a planned reserve
Salaries	Licensed: Full step increase as of July 1, 2019 and 190 days licensed calendar with 169 student contact days. Classified: Full step increases as of July 1, 2019. All staff awarded a 2.0% cost of living adjustment (COLA).
PERS	32.03% Tier I & II and 26.58% OPSRP plus 6.00% employer pick-up for a total of 38.03% and 32.58%, respectively.
Health Insurance	Cap of \$1,305 month (\$30/month increase from 2018-2019)

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, 2020**

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL
Local			
Property Taxes	348,900	-	348,900
Interest	22,500	-	22,500
Charges for Services	180,580	5,679	186,259
Intergovernmental revenues			
State	1,516,370	99,556	1,615,926
Federal	-	4,250	4,250
Beginning Fund Balance	820,000	5,617	825,617
Total Resources	2,888,350	115,102	3,003,452
Expenditures			
Current			
Instruction	178,296	500	178,796
Support services	2,063,311	108,985	2,172,296
Operating Contingency	10,000	-	10,000
Total Expenditures	2,251,607	109,485	2,361,092
Other Financing Sources(Uses)			
Operating transfers in	-	5,000	5,000
Operating transfers out	(5,000)	-	(5,000)
Apportionment of Funds	-	(6,000)	(6,000)
Total Other Financing Sources(Uses)	(5,000)	(1,000)	(6,000)
Fund Balance - End of Year	631,743	4,617	636,360
Ending Fund Balance %	22%	4%	21%

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, 2020**

	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
Local					
Property Taxes	308,248	316,359	326,240	335,000	348,900
Interest	5,149	8,949	16,514	10,000	22,500
Charges for Services	264,446	287,900	261,776	206,400	180,580
Intergovernmental revenues					
State	1,238,012	1,328,652	1,438,897	1,450,774	1,516,370
Federal	248	-	-	-	-
Beginning Fund Balance	516,119	565,729	712,350	780,000	820,000
Total Resources	2,332,221	2,507,590	2,755,777	2,782,174	2,888,350
Expenditures					
Current					
Instruction	138,912	145,497	155,374	163,448	178,296
Support services	1,627,581	1,642,243	1,727,693	1,956,540	2,063,311
Operating Contingency	-	-	-	10,000	10,000
Total Expenditures	1,766,492	1,787,740	1,883,066	2,129,989	2,251,607
Other Financing Sources(Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	7,500	5,000	5,000	5,000
Total Other Financing Sources(Uses)	-	7,500	5,000	5,000	5,000
Fund Balance - End of Year	565,729	712,350	867,710	647,186	631,743
Ending Fund Balance %	24%	28%	31%	23%	22%
Reserve Increase/(Decrease)	49,610	146,622	155,360	(132,814)	(188,257)

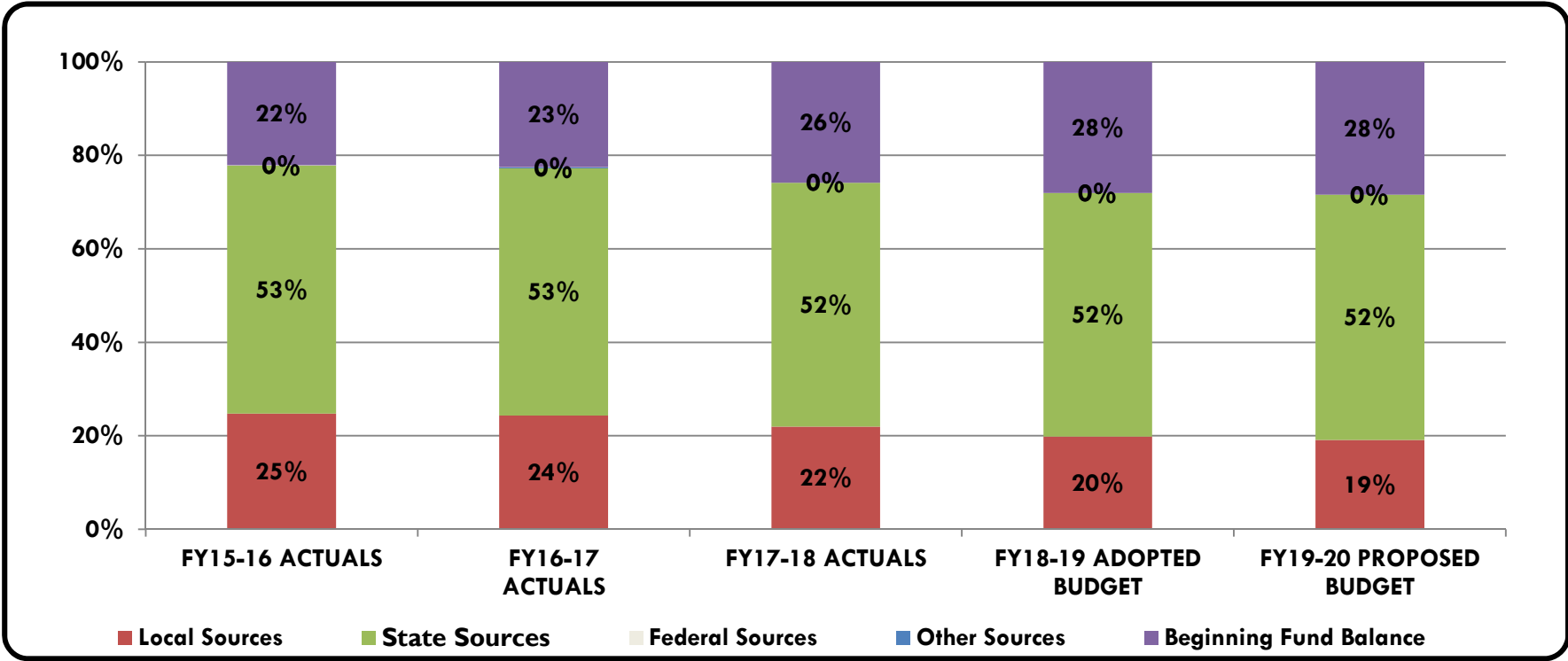
**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
ADM_w BY DISTRICT
FYE JUNE 30, 2020**

DISTRICT	FY18-19	FY19-20	VARIANCE	% VARIANCE
ASD	32.93	32.49	(0.44)	-1.34%
BBSD	61.26	63.29	2.03	3.09%
CSD	905.96	907.62	1.66	0.18%
JCSD	3,881.32	3,887.97	6.65	0.17%
Total	4,881.47	4,891.37	9.90	0.20%

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
STATE SCHOOL FUND REVENUE BY DISTRICT
FYE JUNE 30, 2020**

	ASD	BBSD	CSD	JCS D	
ADMw	4,891.37	32.49	63.29	907.62	3,887.97
Allocation %	100.0%	0.7%	1.3%	18.6%	79.5%
State School Fund Revenues	\$1,865,270	\$12,390	\$24,135	\$346,111	\$1,482,634
Total Revenues	\$1,865,270	\$12,390	\$24,135	\$346,111	\$1,482,634
Revenue/ADM	\$381.35	\$381.35	\$381.35	\$381.35	\$381.35
Opt-out (90%)		\$11,151	\$21,721	\$311,500	\$1,334,371
		0.6%	1.2%	16.7%	71.5%

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOURCES - GENERAL FUND
FYE JUNE 30, 2020**



RESOURCES	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
Local Sources	\$ 577,842	\$ 609,909	\$ 604,529	\$ 551,400	\$ 551,980
State Sources	1,238,012	1,328,652	1,438,897	1,450,774	1,516,370
Federal Sources	248	-	-	-	-
Other Sources	-	3,300	-	-	-
Beginning Fund Balance	516,119	565,729	712,350	780,000	820,000
Total	\$ 2,332,221	\$ 2,507,590	\$ 2,755,777	\$ 2,782,174	\$ 2,888,350

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOURCES - GENERAL FUND
FYE JUNE 30, 2020**

FUNCTION	DESCRIPTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
1111	Current Year Taxes	\$ 297,782	\$ 306,227	\$ 317,296	\$ 323,600	\$ 337,700 ✖
1112	Prior Year Taxes	10,466	10,133	8,944	11,400	11,200 ✖
1510	Interest Income	5,149	8,949	16,514	10,000	22,500
1940	Services Provided to Local Districts	263,315	282,955	258,303	205,400	178,580 *
1990	Miscellaneous	1,131	1,645	3,473	1,000	2,000
1991	GED Revenue	-	-	-	-	-
3101	State School Fund	1,238,012	1,328,652	1,438,897	1,450,774	1,516,370 ✖
3299	Restricted State Revenues	-	-	-	-	-
4500	Federal Sources	248	-	-	-	-
5300	Sale of donated land	-	3,300	-	-	-
5400	Beginning Fund Balance	516,119	565,729	712,350	780,000	820,000
Totals		\$ 2,332,221	\$ 2,507,590	\$ 2,755,777	\$ 2,782,174	\$ 2,888,350

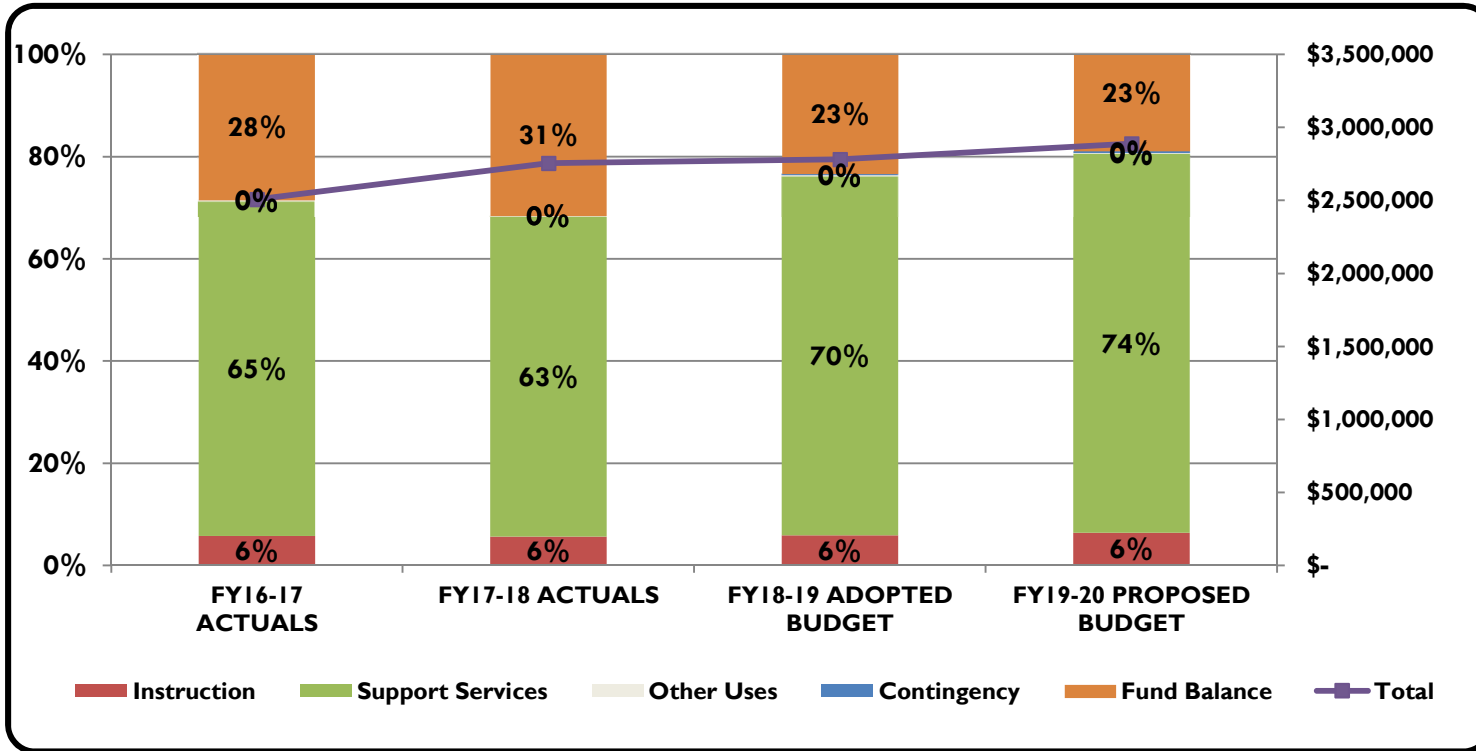
✖ Revenue included in SSF Formula \$ 1,546,260 \$ 1,645,012 \$ 1,765,137 \$ 1,785,774 \$ 1,865,270 Page 46

* 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, 2020**

DISTRICT	DESCRIPTION	AMOUNT
Ashwood School District	Teacher Evaluations	2,500
Culver School District	EI/ECSE Evaluations	6,000
Culver School District	Lightspeed Software	2,400
Culver School District	Destiny Software	3,000
JCSD 509-J	.50 FTE SPED Secretary	41,600
JCSD 509-J	EI/ECSE Evaluations	81,000
JCSD 509-J	Destiny Software	5,800
JCSD 509-J	Lightspeed Software	9,600
JCSD 509-J	Interpreting and Translation Services	5,000
JCSD 509-J	Occupational Therapy Services	15,500
JCSD 509-J	Communication Services	6,180
TOTAL		\$ 178,580

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
REQUIREMENTS BY FUNCTION - GENERAL FUND
FYE JUNE 30, 2020**



FUNCTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
Instruction	\$ 138,912	\$ 145,497	\$ 155,374	\$ 163,448	\$ 178,296
Support Services	1,627,581	1,642,243	1,727,693	1,956,540	2,063,311
Other Uses	-	7,500	5,000	5,000	5,000
Contingency	-	-	-	10,000	10,000
Fund Balance	565,729	712,350	867,710	647,186	631,743
Total	\$ 2,332,221	\$ 2,507,590	\$ 2,755,777	\$ 2,782,174	\$ 2,888,350

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
 REQUIREMENTS BY FUNCTION - GENERAL FUND
 FYE JUNE 30, 2020**

			FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
Expenditures by Function							
1229	Instruction	Behavior Program	138,912	145,497	155,374	163,448	178,296
2114	Support services	Student Accounting Services	50,323	51,214	56,691	57,222	66,159
2140	Support services	Psychology	299,572	311,474	330,364	344,865	372,658
2150	Support services	Speech	564,256	552,280	653,102	752,378	791,546
2160	Support services	Other Student Treatment Services	15,464	14,194	13,272	15,500	15,500
2190	Support services	Program Director - Student Support	118,594	119,582	133,083	133,411	109,739
2240	Support services	Staff Development	24,864	29,832	13,607	20,300	19,200
2310	Support services	Board	29,736	32,520	24,977	36,360	33,860
2320	Support services	Executive Admin Services	8,571	8,721	8,223	9,091	9,595
2321	Support services	Office of the Superintendent	19,448	20,889	25,545	25,929	63,833
2329	Support services	Other Administrative Services	30,306	31,612	34,240	35,274	33,952
2520	Support services	Fiscal	53,757	54,912	56,763	58,546	62,240
2540	Support services	Plant	18,552	16,577	9,161	21,750	21,200
2660	Support services	Technology	394,138	398,436	368,665	445,914	463,829
5202	Operating transfers out	Transfer to Special Revenues	-	7,500	5,000	5,000	5,000
6110	Operating Contingency	Contingency	-	-	-	10,000	10,000
7000	Ending Fund Balance	Unappropriated Fund Balance	565,729	712,350	867,710	647,186	631,743
Totals			\$ 2,332,221	\$ 2,507,590	\$ 2,755,777	\$ 2,782,174	\$ 2,888,350

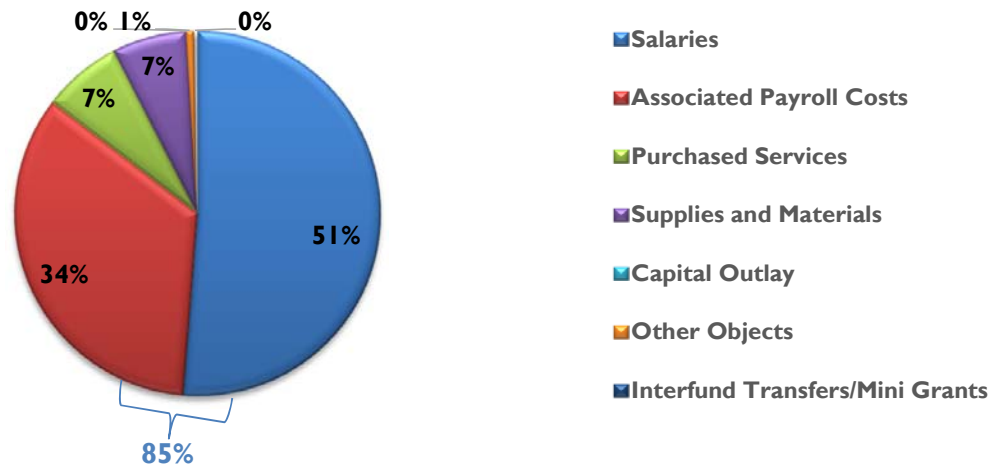
**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
REQUIREMENTS BY OBJECT - GENERAL FUND
FYE JUNE 30, 2020**

	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
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Expenditures by Object

100	Salaries	\$ 962,779	\$ 985,576	\$ 1,062,761	\$ 1,127,929	\$ 1,151,471 *
200	Associated Payroll Costs	584,055	585,303	664,082	734,529	767,728
300	Purchased Services	151,763	134,834	90,713	123,240	158,410
400	Supplies and Materials	55,088	66,735	56,367	118,500	148,197
600	Other Objects	12,808	15,291	9,143	15,791	15,801
700	Interfund Transfers/Mini Grants	-	7,500	5,000	5,000	5,000
800	Contingency/Fund Balance	565,729	712,350	867,710	657,186	641,743
Totals		\$ 2,332,221	\$ 2,507,590	\$ 2,755,777	2,782,174	\$ 2,888,350

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



**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED PERSONNEL COSTS
FYE JUNE 30, 2020**

Position	FTE	FY18-19 Projected					Total	FY19-20 Proposed Budget					Total	\$ Variance	% Variance				
		Salary	Expense Stipend	Other Pay	Longevity Stipend	SPED Stipend		Salary	Expense Stipend	Other Pay	Longevity Stipend	SPED Stipend							
CFO	0.12	13,631					13,631					13,903		272	2.0%				
Accounting Specialist	0.12	8,925					8,925					9,104		179	2.0%				
Executive Assistant	0.12	6,676					6,676					6,810		134	2.0%				
Special Program Director	0.12	24,912	3,360	2,000			30,272					25,411	3,360	2,000	499	1.6%			
Superintendent	0.09	17,340	3,600	3,000			23,940					17,687	3,600	3,000	347	1.4%			
Office Manager	1.00	45,230					45,230					46,135		905	2.0%				
Secretary II	0.80	33,169					33,169					34,508		1,339	4.0%				
TOTAL SUPPORT	2.37	149,883	6,960				161,843					153,558	6,960			3,675	2.3%		
Technology Director	0.12	13,180	3,360				16,540					13,444	3,360		264	1.6%			
Network Specialist	1.00	49,858	960				50,818					52,104	960		2,246	4.4%			
Network Administrator	1.00	72,322	3,360	16,800			92,482					73,777	3,360	16,800	93,937	1,455	1.6%		
IT Help Desk	1.00	38,750	960				39,710					40,186	960		41,146	1,435	3.6%		
Secretary II/Communication	0.28	18,174	800				18,974					13,403	800		14,203	(4,771)	-25.1%		
TOTAL IT	3.40	192,284	9,440	16,800			218,524					192,913	9,440	16,800			629	0.3%	
SLPA	0.88	24,565					24,565					25,882			25,882	1,317	5.0%		
SLPA	0.53	18,609					18,609					18,980			18,980	371	2.0%		
SLPA	0.88	23,009					23,009					24,326			24,326	1,317	6.2%		
TOTAL SPED CLASSIFIED	3.16	66,183					66,183					69,187			69,187	3,004	4.5%		
Psychologist*	1.00	64,783		125	3,725	1,000	69,633					67,963		128	3,908	1,000	72,999	3,366	4.8%
Psychologist*	1.00	56,292		581	3,096	1,000	60,969					59,054		593	3,248	1,000	63,895	2,926	4.8%
Psychologist*	1.00	76,683			4,409	1,000	82,092					78,217			4,497	1,000	83,714	1,622	2.0%
SLP*	1.00	54,733			1,500	1,000	57,233					57,418			1,500	1,000	59,918	2,685	4.7%
SLP*	1.00	47,558			2,378	1,000	50,936					49,891			2,495	1,000	53,386	2,450	4.8%
SLP*	1.00	48,913			2,690	1,000	52,603					51,314			2,822	1,000	55,136	2,533	4.8%
SLP*	1.00	44,959		73	1,500	1,000	47,532					47,166		74	1,500	1,000	49,740	2,209	4.6%
SLP*	1.00	56,292		781	3,096	1,000	61,169					59,054		796	3,248	1,000	64,098	2,929	4.8%
SLP*	1.00	54,733		4,915	1,500	1,000	62,148					57,418		4,917	1,500	1,000	64,835	2,687	4.3%
Teacher - Behavior	1.00	41,324				1,000	42,324					43,352			1,000	1,000	44,352	2,028	4.8%
Teacher - Behavior	1.00	53,216		1,831		1,000	56,047					55,828		2,075		1,000	58,903	2,856	5.1%
TOTAL SPED LICENSED	11.00	599,486		8,305	23,895	11,000	642,686					626,675		8,583	24,718	11,000	670,976	28,290	4.4%
GRAND TOTAL	19.93	1,007,837	16,400	25,105	23,895	11,000	1,089,236					1,042,334	16,400	25,383	24,718	11,000	1,124,835	35,598	3.3%

*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%

X Costs associated with pay equity.

xLongevity Stipend (After July 1, 2016)

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

26,636 X
1,151,471

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
FTE COMPARISON
FYE JUNE 30, 2020**

FUNCTION	DESCRIPTION	18-19 ADOPTED BUDGET	FTE INCREASES/ (DECREASES)	19-20 APPROVED BUDGET
1229	Behavior Program	2.00		2.00
2114	Student Accounting Services	0.80	0.20	1.00
2122	Counseling Services	-	1.00	1.00
2140	Psychology	3.00		3.00
2150	Speech	9.45	(0.24)	9.21
2190	Program Director - Student Support	0.74	(0.12)	0.62
2320	Executive Admin Services	0.12		0.12
2321	Office of the Superintendent	0.09	0.03	0.12
2329	Other Admin Services	0.30		0.30
2520	Fiscal	0.44		0.44
2660	Technology	3.90	(0.50)	3.40
	Total	20.84	0.38	21.22

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.

- **Fund 201:**

- **Jefferson County Student Dental Assistance Program:** This dental assistance program was established through a contribution from the Bean Foundation and supported and administered through the Jefferson County Education Service District. The program provides reimbursement to a participating provider up to an agreed upon cost to help children get emergent dental need appropriately cared for. This program does not cover preventative care or care for non-emergent needs or cosmetic procedures. Eligible students must be a K-12 student of Jefferson County 509J, Culver, Black Butte, or Ashwood school districts with an income at or below 250% of Federal Poverty Level and no dental insurance or current dental insurance with extremely high deductible.
- **Steve Rankin Memorial Mini Grants:** A grant program to assist teachers and classrooms in remembrance of Steve Rankin, JCESD Board Chair, active community member and advocate for children and teachers of Jefferson County.
- **Culture of Care Grant:** A Culture of Care Coach position is funded through this grant to grow and systematize trauma-informed cultures across six Central Oregon school districts with multiple learning systems. This position increases the capacity of education teams and leaders through the delivery of policy review and development, professional development, ongoing team and individual coaching and the modeling of trauma-informed techniques and strategies.

- **Fund 213:**

- **Extended Assessment:** These funds are for activities that support assessment of students with disabilities.
- **Extended Enhancement:** These funds are for activities that support enhancement of activities including RTI, PBS, expanded SPR&I, determination issues, and other trainings and activities related to support students with disabilities.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED BUDGET - SPECIAL REVENUES FUND
FYE JUNE 30, 2020**

	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
Local					
Property Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Charges for Services	-	-	-	5,679	5,679
Intergovernmental revenues					
State	-	-	-	-	99,556
Federal	4,452	4,452	3,751	4,952	4,250
Beginning Fund Balance	-	-	2,543	2,531	5,617
Total Resources	4,452	4,452	6,294	13,162	115,102
Expenditures					
Current					
Instruction	-	-	-	500	500
Support services	4,452	4,452	3,751	10,131	108,985
Operating Contingency	-	-	-	-	-
Total Expenditures	4,452	4,452	3,751	10,631	109,485
Other Financing Sources(Uses)					
Operating transfers in	-	7,500	5,000	5,000	5,000
Operating transfers out	-	-	-	-	-
Apportionment of Funds	-	(4,957)	(1,925)	(5,000)	(6,000)
Total Other Financing Sources(Uses)	-	2,543	3,075	-	(1,000)
Fund Balance - End of Year	-	2,543	5,617	2,531	4,617
Ending Fund Balance %	0%	0%	89%	19%	4%

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOURCES - SPECIAL REVENUES FUND
FYE JUNE 30, 2020**

FUNCTION	DESCRIPTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
1920	Contributions/Donations	\$ -	\$ -	\$ -	\$ 5,679	\$ 5,679
3299	Restricted State Revenues	-	-	-	-	99,556
4500	Federal Sources	4,452	4,452	3,751	4,952	4,250
5200	Transfer from General Fund	-	7,500	5,000	5,000	5,000
5400	Beginning Fund Balance	-	-	2,543	2,531	5,617
Totals		\$ 4,452	\$ 11,952	\$ 11,294	\$ 18,162	\$ 120,102

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
 REQUIREMENTS - SPECIAL REVENUES FUND
 FYE JUNE 30, 2020**

FUNCTION	DESCRIPTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ADOPTED BUDGET	FY19-20 PROPOSED BUDGET
1229	Behavior Program	\$ -	\$ -	\$ -	\$ 500	\$ 500
2130	Nursing Services	-	-	-	5,679	5,679
2122	Counseling Services	-	-	-	-	99,556
2190	Program Director - Student Support	811	1,683	888	-	-
2240	Staff Development	3,641	2,769	2,862	4,452	3,750
5300	Mini Grants	-	4,957	1,925	5,000	6,000
7000	Unappropriated Fund Balance	-	2,543	5,617	2,531	4,617
Totals		\$ 4,452	\$ 11,952	\$ 11,294	\$ 18,162	\$ 120,102

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	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 100 GENERAL FUND							
1111 CURRENT YEAR TAXES	297,782	306,227	317,296	323,600	0.00	337,700	0.00
1112 PRIOR YEAR TAXES	10,466	10,133	8,944	11,400	0.00	11,200	0.00
1510 INTEREST	5,149	8,949	16,514	10,000	0.00	22,500	0.00
1940 SERVICES PROVIDED OTHER LOCAL	263,315	282,955	258,303	205,400	0.00	178,580	0.00
1990 MISCELLANEOUS	1,131	1,645	3,473	1,000	0.00	2,000	0.00
1000 REVENUE FROM LOCAL SOURCES	577,842	609,909	604,529	551,400	0.00	551,980	0.00
3101 STATE SCHOOL FUND	1,238,012	1,328,652	1,438,897	1,450,774	0.00	1,516,370	0.00
3000 REVENUE FROM STATE SOURCES	1,238,012	1,328,652	1,438,897	1,450,774	0.00	1,516,370	0.00
4500 RESTRICTED FEDERAL REVENUE	248	0	0	0	0.00	0	0.00
4000 REVENUE/FEDERAL SOURCES	248	0	0	0	0.00	0	0.00
5300 SALE OF/COMPENSATION FOR LOSS	0	3,300	0	0	0.00	0	0.00
5400 BEGINNING FUND BALANCE	516,119	565,729	712,350	780,000	0.00	820,000	0.00
5000 OTHER SOURCES	516,119	569,029	712,350	780,000	0.00	820,000	0.00
Total Fund 100 GENERAL FUND	2,332,221	2,507,590	2,755,777	2,782,174	0.00	2,888,350	0.00

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

Requirements Report

	ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 100 GENERAL FUND							
Function 1229 BEHAVIOR PROGRAM							
111 LICENSED SALARIES	93,235	87,934	92,117	96,540	2.00	103,255	2.00
121 SUBSTITUTES - LICENSED	709	0	0	0	0.00	0	0.00
211 PERS	16,542	15,512	20,146	21,113	0.00	27,445	0.00
212 PERS PICK-UP	5,621	5,276	5,527	5,792	0.00	6,195	0.00
220 FICA	6,795	6,400	6,705	7,385	0.00	7,899	0.00
231 WORKERS' COMPENSATION	396	488	471	541	0.00	578	0.00
232 UNEMPLOYMENT	512	84	88	97	0.00	103	0.00
241 INSURANCE	14,471	29,280	29,902	30,480	0.00	31,320	0.00
410 SUPPLIES & MATERIALS	631	523	419	1,500	0.00	1,500	0.00
Total Function 1229 BEHAVIOR PROGRAM	138,912	145,497	155,374	163,448	2.00	178,296	2.00
Major Function 1000 INSTRUCTION	138,912	145,497	155,374	163,448	2.00	178,296	2.00
Function 2114 STUDENT ACCOUNTING SERVICES							
112 CLASSIFIED SALARIES	26,180	26,855	29,611	29,667	0.80	34,508	1.00
211 PERS	5,846	5,997	8,054	8,069	0.00	11,053	0.00
212 PERS PICK-UP	1,571	1,611	1,777	1,780	0.00	2,070	0.00
220 FICA	1,973	1,924	2,062	2,270	0.00	2,640	0.00
231 WORKERS' COMPENSATION	122	153	161	166	0.00	193	0.00
232 UNEMPLOYMENT	254	33	27	30	0.00	35	0.00
241 INSURANCE	14,325	14,640	14,951	15,240	0.00	15,660	0.00
341 TRAVEL, LOCAL IN DISTRICT	0	0	17	0	0.00	0	0.00
342 TRAVEL, OUT OF DISTRICT	52	0	31	0	0.00	0	0.00
Total Function 2114 STUDENT ACCOUNTING SERVICES	50,323	51,214	56,691	57,222	0.80	66,159	1.00
Function 2140 PSYCHOLOGICAL SERVICES							
111 LICENSED SALARIES	186,367	193,664	201,431	208,892	3.00	220,608	3.00
211 PERS	36,471	37,847	48,344	50,060	0.00	63,200	0.00
212 PERS PICK-UP	11,182	11,620	12,086	12,534	0.00	13,237	0.00
220 FICA	14,129	14,643	15,109	15,980	0.00	16,877	0.00
231 WORKERS' COMPENSATION	765	1,041	1,000	1,170	0.00	1,235	0.00

Requirements Report

		ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 100 GENERAL FUND								
Function 2140	PSYCHOLOGICAL SERVICES							
232	UNEMPLOYMENT	1,384	191	197	209	0.00	221	0.00
241	INSURANCE	42,530	43,920	44,853	45,720	0.00	46,980	0.00
341	TRAVEL, LOCAL IN DISTRICT	2,385	2,662	2,035	2,500	0.00	2,500	0.00
342	TRAVEL, OUT OF DISTRICT	336	54	0	1,800	0.00	1,800	0.00
410	SUPPLIES & MATERIALS	4,023	5,832	5,310	6,000	0.00	6,000	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	299,572	311,474	330,364	344,865	3.00	372,658	3.00
Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES							
111	LICENSED SALARIES	245,981	263,692	328,048	333,748	6.00	347,113	6.00
112	CLASSIFIED SALARIES	63,629	61,550	66,131	101,495	3.40	69,187	2.28
211	PERS	58,605	52,476	82,494	96,708	0.00	110,653	0.00
212	PERS PICK-UP	18,604	17,838	22,627	26,115	0.00	24,978	0.00
220	FICA	20,955	23,124	29,432	33,296	0.00	31,847	0.00
231	WORKERS' COMPENSATION	1,240	1,941	2,175	2,437	0.00	2,331	0.00
232	UNEMPLOYMENT	2,223	314	385	435	0.00	416	0.00
241	INSURANCE	101,835	90,385	116,014	146,304	0.00	125,961	0.00
313	STUDENT SERVICES	42,149	34,689	0	3,240	0.05	70,960	0.93
322	REPAIRS & MAINTENANCE SERVICES	880	475	451	0	0.00	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	238	281	521	600	0.00	600	0.00
342	TRAVEL, OUT OF DISTRICT	3,758	0	70	2,000	0.00	2,000	0.00
410	SUPPLIES & MATERIALS	3,989	5,515	4,753	6,000	0.00	5,500	0.00
640	DUES AND FEES	171	0	0	0	0.00	0	0.00
Total Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	564,256	552,280	653,102	752,378	9.45	791,546	9.21
Function 2160	OTHER STUDENT TREATMENT SERVICES							
313	STUDENT SERVICES	15,464	13,994	13,272	15,500	0.00	15,500	0.00
342	TRAVEL, OUT OF DISTRICT	0	200	0	0	0.00	0	0.00
Total Function 2160	OTHER STUDENT TREATMENT SERVICES	15,464	14,194	13,272	15,500	0.00	15,500	0.00
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES							
112	CLASSIFIED SALARIES	21,821	22,045	22,596	22,615	0.50	23,068	0.50
113	ADMINISTRATORS	27,796	29,505	28,896	30,272	0.24	30,771	0.12
211	PERS	11,261	11,887	14,247	14,385	0.00	17,244	0.00

Requirements Report

ACTUALS	ACTUALS	ACTUALS	ADOPTED	ADOPTED FTE	PROPOSED	PROPOSED FTE
2015-2016	2016-2017	2017-2018	2018-19	2018-19	2019-20	2019-20

Fund 100 GENERAL FUND

Function 2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES

212	PERS PICK-UP	3,026	3,194	3,143	3,173	0.00	3,230	0.00
220	FICA	3,845	4,018	3,936	4,046	0.00	4,119	0.00
231	WORKERS' COMPENSATION	208	273	266	296	0.00	302	0.00
232	UNEMPLOYMENT	569	43	52	53	0.00	54	0.00
241	INSURANCE	7,110	7,320	7,450	7,620	0.00	7,830	0.00
312	CONSULTANTS	29,413	27,282	36,866	35,000	0.00	6,000	0.00
313	STUDENT SERVICES	0	558	1,934	0	0.00	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	18	17	0	150	0.00	150	0.00
342	TRAVEL, OUT OF DISTRICT	699	703	0	500	0.00	500	0.00
410	SUPPLIES & MATERIALS	780	178	130	500	0.00	500	0.00
470	COMPUTER SOFTWARE	12,047	12,409	13,416	14,650	0.00	15,822	0.00
640	DUES AND FEES	0	150	150	150	0.00	150	0.00

Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	118,594	119,582	133,083	133,411	0.74	109,739	0.62
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Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

140	ADDITIONAL SALARY	900	0	0	0	0.00	0	0.00
212	PERS PICK-UP	0	0	0	0	0.00	0	0.00
220	FICA	69	0	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	4	0	0	0	0.00	0	0.00
232	UNEMPLOYMENT	22	0	0	0	0.00	0	0.00
249	TUITION REIMBURSEMENT	23,870	28,166	13,208	17,100	0.00	15,000	0.00
342	TRAVEL, OUT OF DISTRICT	0	1,173	0	2,000	0.00	3,000	0.00
410	SUPPLIES & MATERIALS	0	493	399	1,200	0.00	1,200	0.00

Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	24,864	29,832	13,607	20,300	0.00	19,200	0.00
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Function 2310 BOARD OF EDUCATION SERVICES

341	TRAVEL, LOCAL IN DISTRICT	707	248	757	1,000	0.00	1,000	0.00
342	TRAVEL, OUT OF DISTRICT	4,477	3,879	4,574	6,000	0.00	6,000	0.00
354	ADVERTISING	267	469	140	500	0.00	500	0.00
381	AUDIT SERVICES	11,210	10,250	10,650	12,000	0.00	12,000	0.00
382	LEGAL SERVICES	945	2,500	260	1,000	0.00	1,000	0.00
388	ELECTION SERVICES	0	2,175	0	2,500	0.00	0	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0	650	1,470	500	0.00	500	0.00

Requirements Report

		ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 100 GENERAL FUND								
Function 2310	BOARD OF EDUCATION SERVICES							
410	SUPPLIES & MATERIALS	112	128	630	500	0.00	500	0.00
480	COMPUTER HARDWARE	2,470	0	0	0	0.00	0	0.00
640	DUES AND FEES	6,547	7,991	2,017	7,635	0.00	7,635	0.00
650	INSURANCE AND JUDGMENTS	3,000	4,229	4,479	4,725	0.00	4,725	0.00
Total Function 2310	BOARD OF EDUCATION SERVICES	29,736	32,520	24,977	36,360	0.00	33,860	0.00
Function 2320	EXECUTIVE ADMINISTRATION SERVICES							
112	CLASSIFIED SALARIES	6,230	6,386	6,293	6,676	0.12	6,810	0.12
211	PERS	1,391	1,426	1,124	1,460	0.00	1,810	0.00
212	PERS PICK-UP	374	383	284	401	0.00	409	0.00
220	FICA	477	489	481	511	0.00	521	0.00
231	WORKERS' COMPENSATION	27	35	34	37	0.00	38	0.00
232	UNEMPLOYMENT	72	3	6	7	0.00	7	0.00
Total Function 2320	EXECUTIVE ADMINISTRATION SERVICES	8,571	8,721	8,223	9,091	0.12	9,595	0.12
Function 2321	OFFICE OF THE SUPERINTENDENT							
113	ADMINISTRATORS	14,639	15,437	23,600	23,940	0.09	24,287	0.12
140	ADDITIONAL SALARY	0	0	0	0	0.00	26,636	0.00
211	PERS	2,582	2,723	0	0	0.00	7,080	0.00
212	PERS PICK-UP	878	926	0	0	0.00	1,598	0.00
220	FICA	1,120	1,181	1,805	1,831	0.00	3,896	0.00
231	WORKERS' COMPENSATION	59	78	116	134	0.00	285	0.00
232	UNEMPLOYMENT	169	14	24	24	0.00	51	0.00
342	TRAVEL, OUT OF DISTRICT	0	530	0	0	0.00	0	0.00
Total Function 2321	OFFICE OF THE SUPERINTENDENT	19,448	20,889	25,545	25,929	0.09	63,833	0.12
Function 2329	OTHER EXECUTIVE ADMINISTRATION SERVICES							
112	CLASSIFIED SALARIES	13,093	13,227	13,558	13,569	0.30	13,841	0.30
211	PERS	2,924	2,954	3,688	3,691	0.00	4,433	0.00
212	PERS PICK-UP	786	794	814	814	0.00	830	0.00
220	FICA	994	979	995	1,038	0.00	1,059	0.00
231	WORKERS' COMPENSATION	58	72	72	76	0.00	78	0.00
232	UNEMPLOYMENT	148	12	33 13	14	0.00	14	0.00

Requirements Report

		ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 100 GENERAL FUND								
Function 2329	OTHER EXECUTIVE ADMINISTRATION SERVICES							
241	INSURANCE	4,266	4,392	4,470	4,572	0.00	4,698	0.00
322	REPAIRS & MAINTENANCE SERVICES	2,146	2,215	2,083	1,700	0.00	2,000	0.00
324	RENTALS	3,101	4,722	4,548	4,800	0.00	2,500	0.00
353	POSTAGE	636	759	914	2,000	0.00	1,500	0.00
410	SUPPLIES & MATERIALS	2,155	1,488	2,097	3,000	0.00	3,000	0.00
460	NON-CONSUMABLE ITEMS	0	0	990	0	0.00	0	0.00
Total Function 2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	30,306	31,612	34,240	35,274	0.30	33,952	0.30
Function 2520	FISCAL SERVICES							
112	CLASSIFIED SALARIES	8,728	8,818	14,872	17,971	0.32	18,331	0.32
113	ADMINISTRATORS	12,720	13,038	16,280	13,631	0.12	13,903	0.12
211	PERS	4,193	4,269	7,295	7,393	0.00	9,071	0.00
212	PERS PICK-UP	1,287	1,311	1,869	1,896	0.00	1,934	0.00
220	FICA	1,636	1,650	2,355	2,418	0.00	2,466	0.00
231	WORKERS' COMPENSATION	90	114	161	177	0.00	181	0.00
232	UNEMPLOYMENT	245	19	31	32	0.00	32	0.00
241	INSURANCE	2,844	2,928	2,980	3,048	0.00	3,132	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	15,204	15,425	3,492	3,700	0.00	4,700	0.00
410	SUPPLIES & MATERIALS	70	27	23	0	0.00	0	0.00
470	COMPUTER SOFTWARE	5,519	5,775	6,064	6,500	0.00	6,700	0.00
640	DUES AND FEES	522	1,023	842	1,256	0.00	1,256	0.00
646	REIMBURSEABLE SUPPLIES	200	15	0	0	0.00	0	0.00
652	FIDELITY BOND PREMIUMS	500	500	500	525	0.00	535	0.00
Total Function 2520	FISCAL SERVICES	53,757	54,912	56,763	58,546	0.44	62,240	0.44
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES							
322	REPAIRS & MAINTENANCE SERVICES	11,909	3,986	258	9,750	0.00	9,750	0.00
325	ELECTRICITY	2,046	1,952	1,816	2,200	0.00	2,200	0.00
326	FUEL	705	727	750	1,500	0.00	900	0.00
327	WATER AND SEWAGE	1,139	1,119	1,099	2,000	0.00	1,500	0.00
328	GARBAGE	432	260	207	550	0.00	550	0.00
351	TELEPHONE	59	0	1,540	250	0.00	800	0.00
410	SUPPLIES & MATERIALS	394	5,419	354	2,000	0.00	2,000	0.00

Requirements Report

		ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 100 GENERAL FUND								
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES							
460	NON-CONSUMABLE ITEMS	0	1,731	1,983	2,000	0.00	2,000	0.00
653	PROPERTY INSURANCE PREMIUMS	1,868	1,383	1,155	1,500	0.00	1,500	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	18,552	16,577	9,161	21,750	0.00	21,200	0.00
Function 2660	TECHNOLOGY SERVICES							
112	CLASSIFIED SALARIES	240,751	243,426	219,328	228,913	3.90	219,154	3.40
211	PERS	50,698	51,159	53,689	55,874	0.00	60,511	0.00
212	PERS PICK-UP	14,445	14,605	13,160	13,735	0.00	12,297	0.00
220	FICA	17,539	17,716	15,487	17,512	0.00	16,765	0.00
231	WORKERS' COMPENSATION	1,017	1,278	1,142	1,282	0.00	1,227	0.00
232	UNEMPLOYMENT	2,583	218	203	229	0.00	219	0.00
241	INSURANCE	42,820	41,939	44,898	45,720	0.00	42,180	0.00
341	TRAVEL, LOCAL IN DISTRICT	1,349	880	863	2,000	0.00	2,000	0.00
342	TRAVEL, OUT OF DISTRICT	38	0	95	6,000	0.00	6,000	0.00
410	SUPPLIES & MATERIALS	0	0	0	250	0.00	250	0.00
470	COMPUTER SOFTWARE	22,897	22,916	19,800	69,400	0.00	98,225	0.00
480	COMPUTER HARDWARE	0	4,299	0	5,000	0.00	5,000	0.00
Total Function 2660	TECHNOLOGY SERVICES	394,138	398,436	368,665	445,914	3.90	463,829	3.40
Major Function 2000	SUPPORT SERVICES	1,627,581	1,642,243	1,727,693	1,956,540	18.85	2,063,311	18.22
Function 5202	TRANSFER TO SPECIAL REVENUES							
710	FUND MODIFICATIONS	0	7,500	5,000	5,000	0.00	5,000	0.00
Total Function 5202	TRANSFER TO SPECIAL REVENUES	0	7,500	5,000	5,000	0.00	5,000	0.00
Major Function 5000	OTHER USES	0	7,500	5,000	5,000	0.00	5,000	0.00
Function 6110	OPERATING CONTINGENCY							
810	PLANNED RESERVE	0	0	0	10,000	0.00	10,000	0.00
Total Function 6110	OPERATING CONTINGENCY	0	0	0	10,000	0.00	10,000	0.00
Major Function 6000	CONTINGENCIES	0	0	0	10,000	0.00	10,000	0.00
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE							
820	RESERVED FOR NEXT YEAR	0	0	0	647,186	0.00	631,743	0.00

Requirements Report

		ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
<hr/>								
Fund 100	GENERAL FUND							
<hr/>								
Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	647,186	0.00	631,743	0.00
<hr/>								
Major Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	647,186	0.00	631,743	0.00
<hr/>								
Total Fund 100	GENERAL FUND	1,766,492	1,795,240	1,888,066	2,782,174	20.85	2,888,350	20.22

Resources Report

Fund	ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 201	SPECIAL REVENUE FUNDS						
1920 CONTRIBUTIONS-DONATIONS FROM	0	0	0	5,679	0.00	5,679	0.00
1000 REVENUE FROM LOCAL SOURCES	0	0	0	5,679	0.00	5,679	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	0	0	0	0	0.00	99,556	0.00
3000 REVENUE FROM STATE SOURCES	0	0	0	0	0.00	99,556	0.00
4500 RESTRICTED FEDERAL REVENUE	0	0	0	500	0.00	500	0.00
4000 REVENUE/FEDERAL SOURCES	0	0	0	500	0.00	500	0.00
5200 INTERFUND TRANSFERS	0	7,500	5,000	5,000	0.00	5,000	0.00
5400 BEGINNING FUND BALANCE	0	0	2,543	2,531	0.00	5,617	0.00
5000 OTHER SOURCES	0	7,500	7,543	7,531	0.00	10,617	0.00
Total Fund 201	0	7,500	7,543	13,710	0.00	116,352	0.00

Requirements Report

	ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 201 SPECIAL REVENUE FUNDS							
Function 1229 BEHAVIOR PROGRAM							
410 SUPPLIES & MATERIALS	0	0	0	500	0.00	500	0.00
Total Function 1229 BEHAVIOR PROGRAM	0	0	0	500	0.00	500	0.00
Major Function 1000 INSTRUCTION	0	0	0	500	0.00	500	0.00
Function 2122 COUNSELING SERVICES							
111 LICENSED SALARIES	0	0	0	0	0.00	59,547	1.00
211 PERS	0	0	0	0	0.00	15,828	0.00
212 PERS PICK-UP	0	0	0	0	0.00	3,573	0.00
220 FICA	0	0	0	0	0.00	4,555	0.00
231 WORKERS' COMPENSATION	0	0	0	0	0.00	333	0.00
232 UNEMPLOYMENT	0	0	0	0	0.00	60	0.00
241 INSURANCE	0	0	0	0	0.00	15,660	0.00
Total Function 2122 COUNSELING SERVICES	0	0	0	0	0.00	99,556	1.00
Function 2130 HEALTH SERVICES							
389 OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0	0	0	5,679	0.00	5,679	0.00
Total Function 2130 HEALTH SERVICES	0	0	0	5,679	0.00	5,679	0.00
Major Function 2000 SUPPORT SERVICES	0	0	0	5,679	0.00	105,235	1.00
Function 5300 APPORTIONMENT OF FUNDS BY ESD							
720 TRANSITS	0	4,957	1,925	5,000	0.00	6,000	0.00
Total Function 5300 APPORTIONMENT OF FUNDS BY ESD	0	4,957	1,925	5,000	0.00	6,000	0.00
Major Function 5000 OTHER USES	0	4,957	1,925	5,000	0.00	6,000	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE							
820 RESERVED FOR NEXT YEAR	0	0	0	2,531	0.00	4,617	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	2,531	0.00	4,617	0.00
Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	2,531	0.00	4,617	0.00
Total Fund 201 SPECIAL REVENUE FUNDS	0	4,957	1,925	13,710	0.00	116,352	1.00

Resources Report

	ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 213 IDEA							
4500 RESTRICTED FEDERAL REVENUE	4,452	4,452	3,751	4,452	0.00	3,750	0.00
4000 REVENUE/FEDERAL SOURCES	4,452	4,452	3,751	4,452	0.00	3,750	0.00
Total Fund 213 IDEA	4,452	4,452	3,751	4,452	0.00	3,750	0.00

Requirements Report

		ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Fund 213 IDEA								
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES							
113	ADMINISTRATORS	811	1,683	888	0	0.00	0	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	811	1,683	888	0	0.00	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT							
121	SUBSTITUTES - LICENSED	989	117	597	1,400	0.00	698	0.00
342	TRAVEL, OUT OF DISTRICT	2,652	2,652	2,266	2,652	0.00	2,652	0.00
410	SUPPLIES & MATERIALS	0	0	0	400	0.00	400	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	3,641	2,769	2,862	4,452	0.00	3,750	0.00
Major Function 2000	SUPPORT SERVICES	4,452	4,452	3,751	4,452	0.00	3,750	0.00
Total Fund 213	IDEA	4,452	4,452	3,751	4,452	0.00	3,750	0.00

Resources Report

	ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Grand Totals:	2,336,673	2,519,542	2,767,070	2,800,336	0.00	3,008,452	0.00

Requirements Report

	ACTUALS 2015-2016	ACTUALS 2016-2017	ACTUALS 2017-2018	ADOPTED 2018-19	ADOPTED FTE 2018-19	PROPOSED 2019-20	PROPOSED FTE 2019-20
Grand Totals:	1,770,944	1,804,649	1,893,743	2,800,336	20.85	3,008,452	21.22

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, 2019 to June 30, 2020 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 11, 2019 at 5:00 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 April 1, 2019 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 20, 2019 and April 3, 2019

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOLUTION NO. 19-03**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County Education District hereby adopts the budget for fiscal year **2019-2020** in the total amount of **\$3,008,452 ***.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2019 for the following purposes:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	178,296	Instruction.....	500
Support Services.....	2,063,311	Support Services.....	108,985
Transfers.....	5,000	Other Uses.....	6,000
Contingency.....	10,000		
Total.....	\$2,256,607	Total.....	\$115,485
		Total APPROPRIATIONS, All Funds . . .	\$2,372,092
		Total Unappropriated and Reserve Amounts, General Fund . . .	631,743
		Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .	4,617
		TOTAL ADOPTED BUDGET . . .	\$3,008,452 *

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 2019-2020:

- (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 1, 2019.

Lindsay Foster-Drago, Chair Board of Directors

Ken Parshall, Superintendent

ATTEST

Tessa Bailey, Executive Assistant

Fiscal Year	Database Updated
2020	1/0/1900 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	607,398,130.79	69,433.78	17,295,500.00	28,620,854.33	27,892,681.88	27,892,681.88	27,257,570.72	392.57	9,962,070.72	9,962,070.72
1949	South Coast ESD	136,623,592.63	15,993.60	3,914,000.00	6,437,760.91	6,273,971.24	6,273,971.24	6,131,114.09	383.35	2,217,114.09	2,217,114.09
1975	High Desert ESD	298,162,300.69	34,551.71	2,634,173.00	14,049,532.49	13,692,083.96	13,692,083.96	13,380,317.76	387.25	10,746,144.76	10,746,144.76
1980	Douglas ESD	145,664,605.83	16,770.81	4,393,800.00	6,863,777.24	6,689,148.86	6,689,148.86	6,536,838.19	389.77	2,143,038.19	2,143,038.19
2004	North Central ESD	26,374,765.92	2,994.84	2,603,892.00	1,242,790.02	1,211,170.92	1,396,114.00	1,396,114.00	466.17	(1,207,778.00)	-
2007	Grant ESD	13,584,819.43	1,516.13	1,975,000.00	640,122.38	623,836.37	1,396,114.00	1,396,114.00	920.84	(578,886.00)	-
2013	Harney ESD Region XVII	24,868,034.80	2,892.56	492,250.00	1,171,792.22	1,141,979.45	1,396,114.00	1,396,114.00	482.66	903,864.00	903,864.00
2025	Southern Oregon ESD	524,687,886.27	61,224.31	12,100,000.00	24,723,512.97	24,094,496.77	24,094,496.77	23,545,869.57	384.58	11,445,869.57	11,445,869.57
2049	Jefferson ESD	41,565,016.50	4,891.28	348,900.00	1,958,560.99	1,908,731.23	1,908,731.23	1,865,269.78	381.35	1,516,369.78	1,516,369.78
2058	Lake ESD	15,520,071.77	1,776.88	683,000.00	731,312.28	712,706.22	1,396,114.00	1,396,114.00	785.71	713,114.00	713,114.00
2064	Lane ESD	477,569,665.80	55,294.79	7,483,000.00	22,503,282.68	21,930,753.63	21,930,753.63	21,431,394.47	387.58	13,948,394.47	13,948,394.47
2098	Linn Benton Lincoln ESD	382,235,313.93	44,679.04	7,814,622.00	18,011,088.09	17,552,849.56	17,552,849.56	17,153,174.46	383.92	9,338,552.46	9,338,552.46
2106	Malheur ESD Region 14	64,939,583.99	7,533.36	681,000.00	3,059,980.40	2,982,128.30	2,982,128.30	2,914,225.80	386.84	2,233,225.80	2,233,225.80
2117	Willamette ESD	893,433,438.80	104,492.28	12,025,000.00	42,098,957.85	41,027,875.17	41,027,875.17	40,093,678.11	383.70	28,068,678.11	28,068,678.11
2148	Multnomah ESD	974,929,943.21	112,840.93	34,300,000.00	45,939,107.27	44,770,323.42	44,770,323.42	43,750,911.52	387.72	9,450,911.52	9,450,911.52
2200	InterMountain ESD	264,614,503.95	31,163.39	6,550,000.00	12,468,746.26	12,151,516.12	12,151,516.12	11,874,828.37	381.05	5,324,828.37	5,324,828.37
2218	Region 18 ESD	12,126,400.37	1,347.57	3,111,296.00	571,401.06	556,863.47	1,396,114.00	1,396,114.00	1,036.02	(1,715,182.00)	-
2223	Columbia Gorge ESD	83,591,105.78	9,661.30	2,075,000.00	3,938,847.92	3,838,635.65	3,838,635.65	3,751,230.64	388.27	1,676,230.64	1,676,230.64
2230	Northwest Regional ESD	1,078,561,702.95	123,746.07	12,820,000.00	50,822,279.20	49,529,257.57	49,529,257.57	48,401,485.62	391.14	35,581,485.62	35,581,485.62
State Subtotal:		6,066,450,883.40	702,804.61	133,300,433.00	285,853,706.55	278,581,009.83	281,315,023.39	275,068,479.09		141,768,046.10	145,269,892.10
Overfunded:							3,501,846.00	3,501,846.00			
State Totals:		6,066,450,883.40	702,804.61	133,300,433.00	285,853,706.55	278,581,009.83	284,816,869.39	278,570,325.09		141,768,046.10	145,269,892.10
Statewide Targets:				129,400,000.00		278,571,355.89		278,571,355.89		149,171,355.89	
Adjusted for Overfunded:						(9,653.93)		1,030.80		145,269,892.10	
Average SSF per ADMw:			396.37	Adjustment Ratio:		0.98	Ratio:	0.97	Reserve:	3,901,463.79	