



FY 2020-21

PROPOSED BUDGET

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

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

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FY 2020-21

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JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
Budget Message
FY 2020-21

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 FY 2020-21 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 FY 2020-21 budget includes the following new investments:

- Audiometer replacement
- PERS side account deposit
- Paving of parking lot

The FY 2020-21 proposed budget totals \$3,177,621 for all funds and \$2,959,814 for the general fund. The use of reserves in the amount of \$258,167 is projected in the proposed budget. The District's permanent tax rate of \$0.2398 per \$1,000 of assessed value will raise approximately \$370,000.

Respectfully Submitted,



Ken Parshall, Superintendent

JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
Budget Calendar
FY 2020-21

June 5, 2019	REGULAR BOARD MEETING <ul style="list-style-type: none">• Approve FY 2020-21 Budget Calendar
January 8, 2020	REGULAR BOARD MEETING <ul style="list-style-type: none">• Select and appoint new Budget Committee members, if applicable.
March 18, 2020	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)
April 1, 2020	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, 2020	PROPOSED BUDGET DOCUMENT COMPLETED
April 9, 2020	FIRST BUDGET COMMITTEE MEETING – 5:00 PM <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 15, 2020	SECOND BUDGET COMMITTEE MEETING (If needed) <ul style="list-style-type: none">• Budget Committee holds public meeting.• Receive questions and comments from citizens.
April 22, 2020	Publish <u>Notice of Budget Hearing</u> in “Madras Pioneer” (ORS 294.448).
May 6, 2020	REGULAR BOARD MEETING <ul style="list-style-type: none">• Public hearing on the FY 2020-21 budget (ORS 294.453).• Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.
July 15, 2020	Submission of tax certification form, resolutions and Budget Document to the Jefferson County and Wasco County Assessors.
August 14, 2020	Submission of the electronic budgeted revenues and expenditures to the Oregon Department of Education.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
Budget Committee Members
FY 2020-21**

BOARD MEMBERS



Dani Cowdrey
Position 1 – Ashwood
Term ends: 06/30/2023



Marie Glenn
Position 5 – At Large
Term ends: 06/30/2020



Jacob Schwab
Position 2 – Culver
Term ends: 06/30/2023



Jamie McLeod- Skinner
Position 6 – At Large
Term ends: 06/30/2023



Daniel Petke
Position 3 – Black Butte
Term ends: 06/30/2023



Joan Starkel (Chair)
Position 7 – At Large
Term ends: 06/30/2020



Kathleen Martson (Vice Chair)
Position 4 – Madras
Term ends: 06/30/2020

SCHOOL DISTRICT MEMBERS

Jody Holmes
Stefanie Garber
Delaney Sharp
Courtney Snead
Mike Knepp
Jamie Hurd
Randy Bryant
Chele Paye

Position 1 – Ashwood
Position 2 – Culver
Position 3 – Black Butte
Position 4 – JCSD 509J
Position 5 – Culver
Position 6 – JCSD 509J
Position 7 – JCSD 509J
Position 8 – JCSD 509J

Term ends: 06/30/2021
Term ends: 06/30/2022
Term ends: 06/30/2021
Term ends: 06/30/2021
Term ends: 06/30/2022
Term ends: 06/30/2021
Term ends: 06/30/2021
Term ends: 06/30/2022

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
BUDGET ASSUMPTIONS
JUNE 30, 2021**

District	ADMw						
	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21 Estimate</u>
Ashwood School District	27.84	30.83	30.83	32.93	32.93	33.68	32.93
Black Butte School District	54.93	57.73	62.34	65.10	61.26	64.93	67.44
Culver School District	895.81	926.61	926.61	914.79	905.96	919.59	914.94
Jefferson County School District	3,716.91	3,824.96	3,910.79	3,910.79	3,881.32	3,804.69	3,784.92
Total ADMw	4,695.49	4,840.13	4,930.57	4,923.60	4,881.47	4,822.89	4,800.23

ADMw	4,800
State School Fund (SSF)	\$9 Billion
JCESD Share of SSF	\$1,936,094
Property Taxes	Included in SSF at \$370,000
Beginning General Fund Balance	\$790,000 used as a resource
Ending General Fund Balance	\$531,833 used as a planned reserve
Salaries	Licensed: Full step increase as of July 1, 2020 and 190 days licensed calendar with 169 student contact days. Classified: Full step increases as of July 1, 2020. 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 \$1,380 month (\$75/month increase from 2019-2020)

RESOURCES

CLASSIFICATION OF RESOURCES

Resources 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.

REQUIREMENTS

DEFINITION OF REQUIREMENTS

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
RESOURCES AND REQUIREMENTS - ALL FUNDS
JUNE 30, 2021**

DESCRIPTION	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ACTUALS	FY19-20 ADOPTED	FY20-21 PROPOSED
Resources					
1100 Taxes	316,359	326,240	338,809	348,900	370,000
1500 Interest Income	8,949	16,514	29,857	22,500	20,000
1900 Services Provided to Local Districts	284,600	261,776	163,599	223,159	219,400
3100 State School Fund	1,328,652	1,438,897	1,458,873	1,516,370	1,566,093
3200 Restricted State Revenues	-	-	-	99,556	198,856
4500 Federal Sources	4,452	3,751	2,823	4,250	2,655
5200 Interfund Transfers	7,500	5,000	5,000	5,000	5,000
5300 Sale of donated land	3,300	-	-	-	-
5400 Beginning Fund Balance	565,729	714,893	873,327	825,617	795,617
Total Resources	2,519,542	2,767,070	2,872,288	3,045,352	3,177,621
Requirements					
100 Salaries	987,376	1,064,246	1,077,486	1,226,866	1,236,313
200 Associated Payroll Costs	585,303	664,082	652,558	829,486	852,129
300 Purchased Services	137,486	92,979	134,110	166,741	260,579
400 Supplies and Materials	66,735	56,367	103,488	149,097	156,545
500 Capital Outlay	-	-	-	-	27,500
600 Other Objects	15,291	9,143	14,282	15,801	67,106
700 Interfund Transfers/Mini Grants	12,457	6,925	10,464	11,000	11,000
800 Contingency/Fund Balance	-	-	-	646,360	566,450
Total Requirements	1,804,649	1,893,743	1,992,387	3,045,352	3,177,621
Ending Fund Balance	714,893	873,327	879,901	-	-

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED BUDGET - ALL FUNDS
JUNE 30, 2021**

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL
Local			
Property Taxes	370,000	-	370,000
Interest	20,000	-	20,000
Charges for Services	213,721	5,679	219,400
Intergovernmental revenues			
State	1,566,094	198,856	1,764,950
Federal	-	2,655	2,655
Beginning Fund Balance	790,000	5,617	795,617
Total Resources	2,959,815	212,807	3,172,622
Expenditures			
Current			
Instruction	191,546	500	192,046
Support Services	2,151,435	206,690	2,358,125
Operating Contingency	30,000	-	30,000
Total Requirements	2,372,981	207,190	2,580,171
Other Financing Sources(Uses)			
Other Uses	(50,000)		(50,000)
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)	(55,000)	(1,000)	(56,000)
Fund Balance - End of Year	531,833	4,617	536,450
Ending Fund Balance %	18%	2%	17%

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.

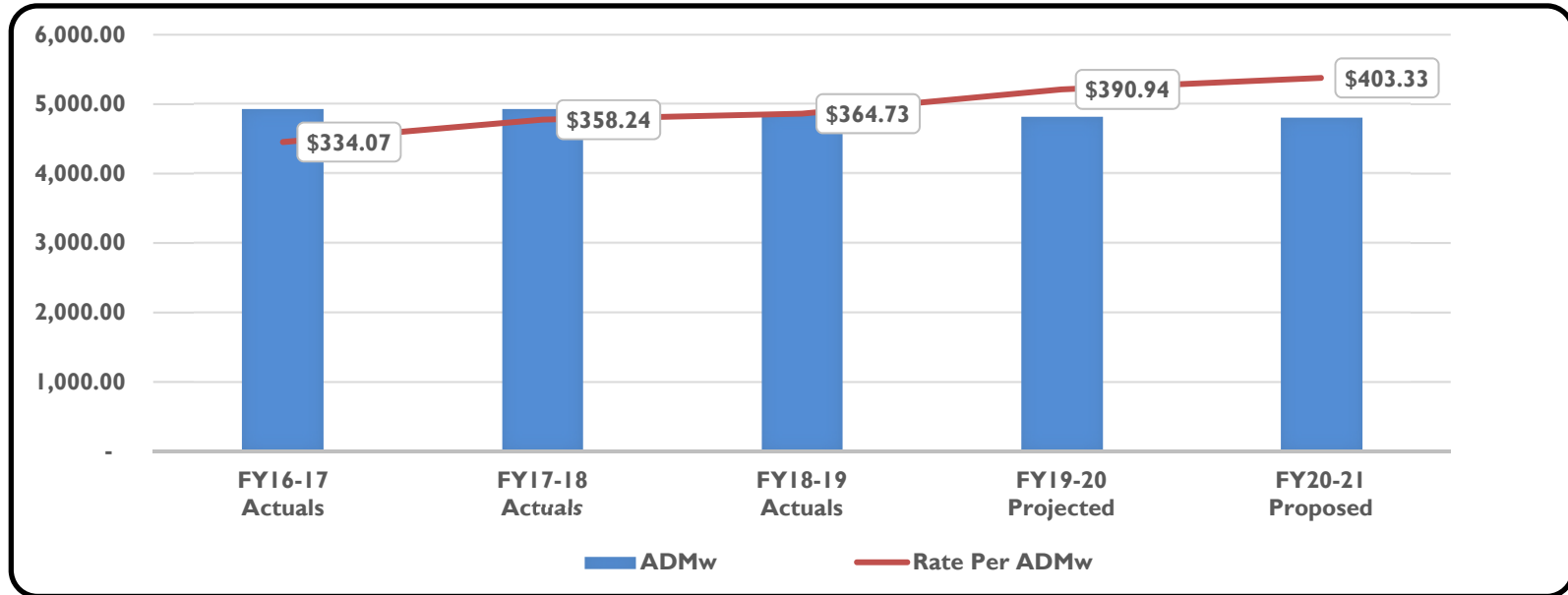
**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED BUDGET - GENERAL FUND
JUNE 30, 2021**

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ACTUALS	FY19-20 ADOPTED	FY20-21 PROPOSED
Local					
Property Taxes	316,359	326,240	338,809	348,900	370,000
Interest	8,949	16,514	29,857	22,500	20,000
Charges for Services	284,600	261,776	163,286	217,480	213,721
Intergovernmental revenues					
State	1,328,652	1,438,897	1,458,873	1,516,370	1,566,094
Federal	-	-	-	-	-
Beginning Fund Balance	565,729	712,350	867,710	820,000	790,000
Total Resources	2,504,290	2,755,777	2,858,535	2,925,250	2,959,815
Expenditures					
Current					
Instruction	145,497	155,374	164,636	178,296	191,546
Support Services	1,642,243	1,727,693	1,814,464	2,100,211	2,151,435
Operating Contingency	-	-	-	10,000	30,000
Total Requirements	1,787,740	1,883,066	1,979,100	2,288,507	2,372,981
Other Financing Sources(Uses)					
Other Uses	3,300	-	-	-	(50,000)
Operating Transfers in	-	-	-	-	-
Operating Transfers out	(7,500)	(5,000)	(5,000)	(5,000)	(5,000)
Total Other Financing Sources(Uses)	(4,200)	(5,000)	(5,000)	(5,000)	(55,000)
Fund Balance - End of Year	712,350	867,710	874,435	631,743	531,833
Ending Fund Balance %	28%	31%	31%	22%	18%
Reserve Increase/(Decrease)	146,622	155,360	6,724	(188,257)	(258,167)

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
STATE SCHOOL FUND REVENUE BY DISTRICT
JUNE 30, 2021**

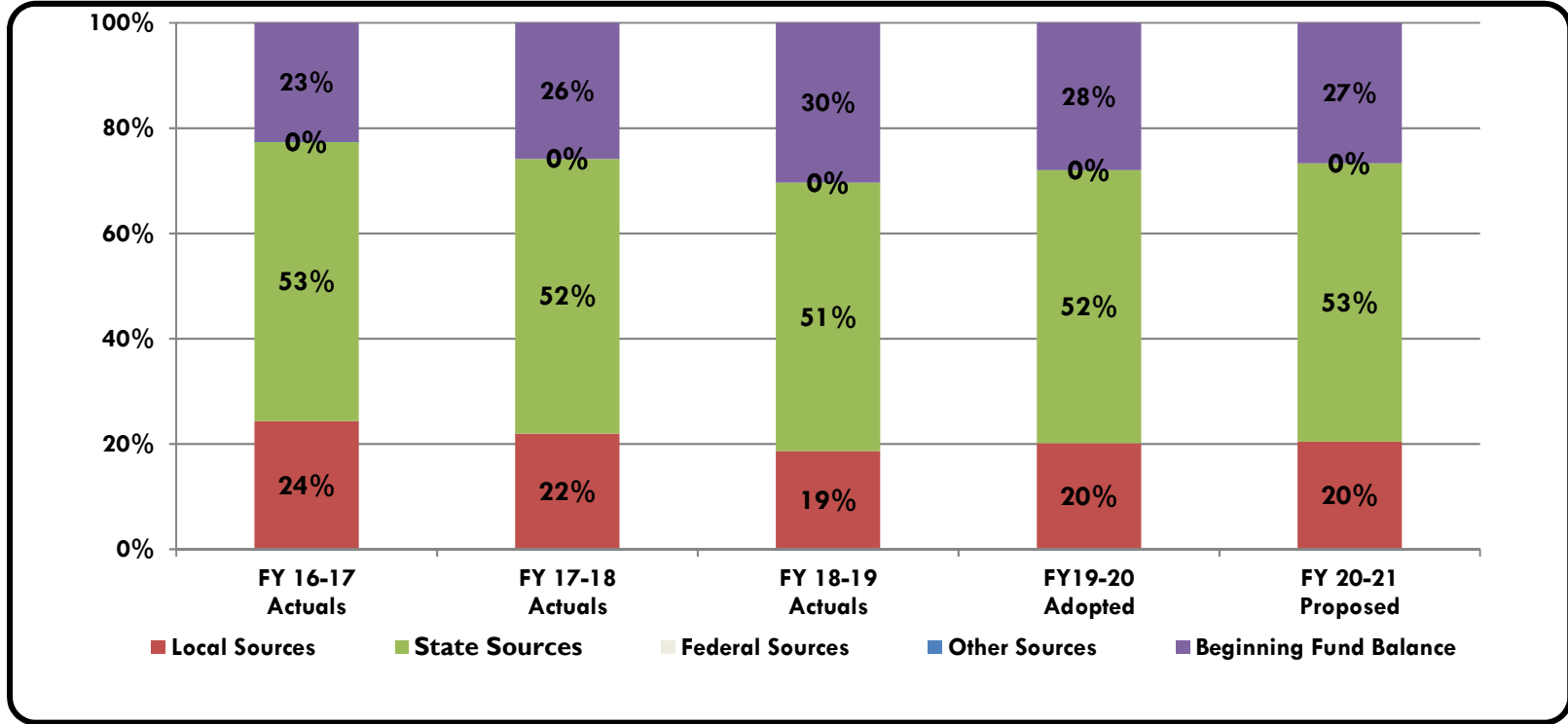
		ASD	BBSD	CSD	JCSD
ADMw	4,800.23	32.93	67.44	914.94	3,784.92
Allocation %	100.0%	0.7%	1.4%	19.1%	78.8%
State School Fund Revenues	\$1,936,094	\$13,282	\$27,201	\$369,026	\$1,526,585
Total Revenues	\$1,936,094	\$13,282	\$27,201	\$369,026	\$1,526,585
Revenue/ADM	\$403.33	\$403.33	\$403.33	\$403.33	\$403.33
Opt-out (90%)		\$11,954	\$24,481	\$332,123	\$1,373,927
State School Fund Revenues %		0.6%	1.3%	17.2%	71.0%

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
ADM_w BY DISTRICT AND RATE PER ADM_w
JUNE 30, 2021**



	FY16-17 Actuals	FY17-18 Actuals	FY18-19 Actuals	FY19-20 Projected	FY20-21 Proposed
ASD	30.83	32.93	32.93	33.68	32.93
BBSD	62.34	65.60	61.26	64.93	67.44
CSD	926.61	914.29	905.96	919.59	914.94
JCSD	3,910.79	3,910.79	3,881.32	3,804.69	3,784.92
ADM_w	4,930.57	4,923.60	4,881.47	4,822.89	4,800.23
Rate Per ADM_w	\$334.07	\$358.24	\$364.73	\$390.94	\$403.33

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOURCES - GENERAL FUND
JUNE 30, 2021**



RESOURCES	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Adopted	FY 20-21 Proposed
Local Sources	\$ 609,909	\$ 604,529	\$ 531,952	\$ 588,880	\$ 603,721
State Sources	1,328,652	1,438,897	1,458,873	1,516,370	1,566,094
Federal Sources	-	-	-	-	-
Other Sources	3,300	-	-	-	-
Beginning Fund Balance	565,729	712,350	867,710	820,000	790,000
Total	\$ 2,507,590	\$ 2,755,777	\$ 2,858,535	\$ 2,925,250	\$ 2,959,815

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOURCES - GENERAL FUND
JUNE 30, 2021**

DESCRIPTION	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ACTUALS	FY19-20 ADOPTED	FY20-21 PROPOSED	
1111 Current Year Taxes	\$ 306,227	\$ 317,296	\$ 331,918	\$ 337,700	\$ 359,500	✖
1112 Prior Year Taxes	10,133	8,944	6,891	11,200	10,500	✖
1510 Interest Income	8,949	16,514	29,857	22,500	20,000	
1940 Services Provided to Local Districts	282,955	258,303	160,292	215,480	211,721	*
1990 Miscellaneous	1,645	3,473	2,993	2,000	2,000	
1991 GED Revenue	-	-	-	-	-	
3101 State School Fund	1,328,652	1,438,897	1,458,873	1,516,370	1,566,094	✖
3299 Restricted State Revenues	-	-	-	-	-	
4500 Federal Sources	-	-	-	-	-	
5300 Sale of donated land	3,300	-	-	-	-	
5400 Beginning Fund Balance	565,729	712,350	867,710	820,000	790,000	
Totals	\$ 2,507,590	\$ 2,755,777	\$ 2,858,535	\$ 2,925,250	\$ 2,959,814	

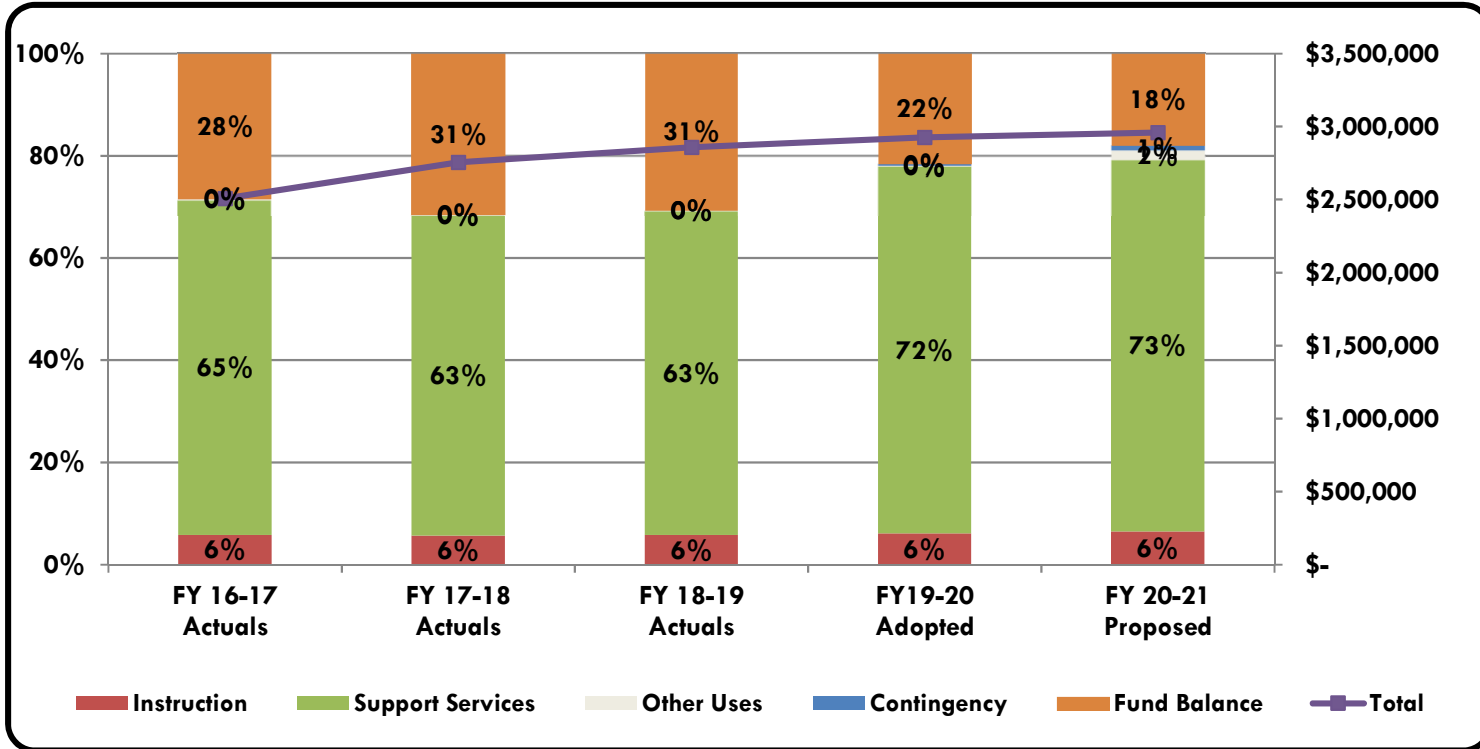
✖ Revenue included in SSF Formula	\$ 1,645,012	\$ 1,765,137	\$ 1,797,681	\$ 1,865,270	\$ 1,936,094	Page 51
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* See the following page for a detailed breakdown of revenues.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
 SERVICES PROVIDED TO LOCAL DISTRICTS (NON-CORE SERVICES)
 JUNE 30, 2021**

DISTRICT	DESCRIPTION	AMOUNT
Ashwood School District	Teacher Evaluations	2,950
Culver School District	EI/ECSE Evaluations	6,000
Culver School District	Lightspeed Software	3,600
Culver School District	Destiny Software	3,000
JCSD 509-J	.50 FTE SPED Secretary	42,700
JCSD 509-J	EI/ECSE Evaluations	81,000
JCSD 509-J	Destiny Software	5,800
JCSD 509-J	Lightspeed Software	11,200
JCSD 509-J	Interpreting and Translation Services	5,000
JCSD 509-J	Occupational Therapy Services	16,000
JCSD 509-J	Communication Services	14,415
JCSD 509-J	IT Special Projects	20,056
TOTAL		\$ 211,721

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
 REQUIREMENTS BY FUNCTION - GENERAL FUND
 JUNE 30, 2021**



FUNCTION	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Adopted	FY 20-21 Proposed
Instruction	\$ 145,497	\$ 155,374	\$ 164,636	\$ 178,296	\$ 191,546
Support Services	1,642,243	1,727,693	1,814,464	2,100,211	2,151,435
Other Uses	7,500	5,000	5,000	5,000	55,000
Contingency	-	-	-	10,000	30,000
Fund Balance	712,350	867,710	874,435	631,743	531,833
Total	\$ 2,507,590	\$ 2,755,777	\$ 2,858,535	\$ 2,925,250	\$ 2,959,814

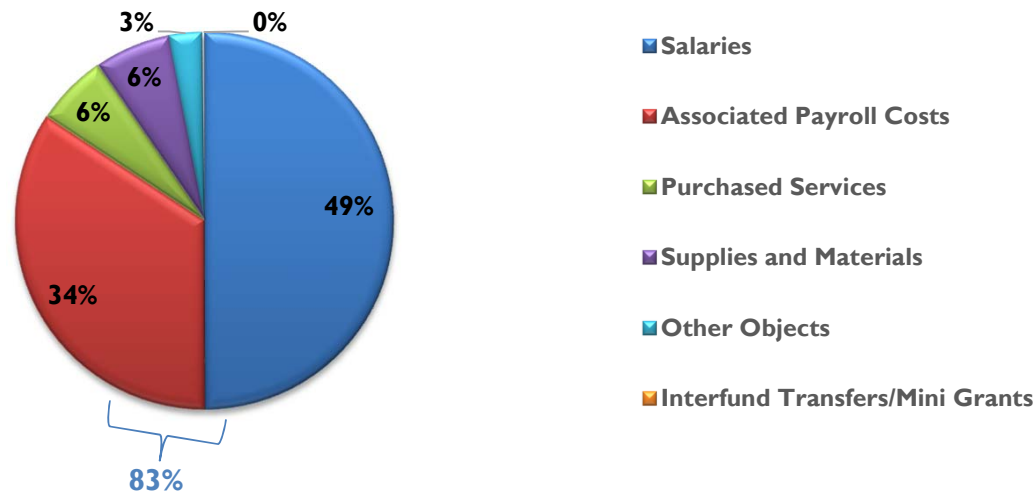
**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
REQUIREMENTS BY FUNCTION - GENERAL FUND
JUNE 30, 2021**

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ACTUALS	FY19-20 ADOPTED	FY20-21 PROPOSED
1229 Behavior Program	145,497	155,374	164,636	178,296	191,546
2114 Student Accounting Services	51,214	56,691	63,689	66,159	74,563
2140 Psychology	311,474	330,364	346,793	372,658	383,815
2150 Speech	552,280	653,102	709,993	791,546	766,534
2160 Other Student Treatment Services	14,194	13,272	14,061	15,500	16,000
2190 Program Director - Student Support	119,582	133,083	101,430	109,739	110,864
2240 Staff Development	29,832	13,607	10,976	19,200	17,200
2310 Board	32,520	24,977	31,116	33,860	34,285
2320 Executive Admin Services	8,721	8,223	9,031	11,093	13,359
2321 Office of the Superintendent	20,889	25,545	25,560	34,616	42,454
2329 Other Administrative Services	31,612	34,240	32,782	33,952	34,627
2520 Fiscal	54,912	56,763	58,578	82,803	86,203
2540 Plant	16,577	9,161	14,729	21,200	37,005
2660 Technology	398,436	368,665	395,724	507,885	534,526
5202 Transfer to Special Revenues	7,500	5,000	5,000	5,000	5,000
5400 PERS UAL Lump Sum Payment	-	-	-	-	50,000
6110 Contingency	-	-	-	10,000	30,000
7000 Unappropriated Fund Balance	712,350	867,710	874,435	631,743	531,833
Totals	\$ 2,507,590	\$ 2,755,777	\$ 2,858,535	\$ 2,925,250	\$ 2,959,814

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
 REQUIREMENTS BY OBJECT - GENERAL FUND
 JUNE 30, 2021**

		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ACTUALS	FY19-20 ADOPTED	FY20-21 PROPOSED
100	Salaries	\$ 985,576	\$ 1,062,761	\$ 1,075,487	\$ 1,166,621	\$ 1,184,249 *
200	Associated Payroll Costs	585,303	664,082	652,234	789,478	814,280 *
300	Purchased Services	134,834	90,713	133,610	158,410	144,900
400	Supplies and Materials	66,735	56,367	103,488	148,197	154,947
600	Other Objects	15,291	9,143	14,282	15,801	67,106
700	Interfund Transfers/Mini Grants	7,500	5,000	5,000	5,000	5,000
800	Contingency/Fund Balance	712,350	867,710	874,435	641,743	561,833
Totals		\$ 2,507,590	\$ 2,755,777	\$ 2,858,535	2,925,250	\$ 2,959,814

* See the following page for a detailed breakdown of salaries and associated payroll costs (APC).



**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
PROPOSED PERSONNEL COSTS
JUNE 30, 2021**

Position	Position Type	FTE	FY19-20 Projected					FY20-21 Proposed Budget									
			Salaries	Expense Stipend	Other Pay	Longevity Stipend	SPED Stipend	Total Salaries	Salaries	Expense Stipend	Other Pay	Longevity Stipend	SPED Stipend	Total Salaries	APC	Total Salaries & APC	
Secretary II	Classified	1.00	38,628					38,628	39,636						39,636	34,927	74,563
Special Program Director	Admin	0.12	24,912	3,360	2,000			30,272	25,410	3,360	2,000			30,770	14,259	45,029	
Executive Assistant	Admin	0.12	7,878					7,878	9,482					9,482	3,877	13,359	
Superintendent	Admin	0.12	24,912	3,600	1,500			30,012	25,410	3,600				29,010	13,443	42,453	
Office Manager	Classified	1.00	46,135					46,135	47,058					47,058	38,367	85,425	
CFO	Admin	0.12	24,912	3,360				28,272	25,410	3,360				28,770	11,947	40,717	
Accounting Specialist	Classified	0.12	9,268					9,268	10,742					10,742	4,392	15,135	
		2.60	176,645	10,320				190,465	183,148	10,320				195,468	121,213	316,681	
Technology Director	Admin	0.12	18,352	3,360				21,712	18,719	3,360				22,079	10,232	32,311	
Network Specialist	Classified	1.00	52,104	960				53,064	54,434	960				55,394	39,210	94,604	
Network Administrator	Classified	1.00	73,777	3,360	12,800			89,937	75,253	3,360	12,000			90,613	58,551	149,164	
IT Help Desk	Classified	1.00	40,186	960				41,146	43,035	960				43,995	34,550	78,545	
Secretary II/Communication	Classified	0.80	30,728	960				31,688	31,772	960				32,732	29,944	62,676	
		3.92	215,147	9,600	12,800			237,547	223,213	9,600	12,000			244,813	172,487	417,300	
SLPA	Classified	0.88	25,882					25,882	27,092					27,092	27,638	54,730	
EA	Classified	-	8,360					8,360	-					-	-	-	
SLPA	Classified	0.88	24,326					24,326	25,563					25,563	27,013	52,575	
		1.75	58,568					58,568	52,655					52,655	54,651	107,305	
Teacher - Behavior	Licensed	1.00	55,826				1,000	56,826	57,418				1,000	58,418	40,447	98,865	
Teacher - Behavior	Licensed	1.00	55,826		5,775		1,000	62,601	57,418		6,300		1,000	64,718	26,463	91,181	
Psychologist*	Licensed	1.00	67,963		836	3,908	1,000	73,707	69,903		850	4,019	1,000	75,772	47,543	123,315	
Psychologist*	Licensed	1.00	59,054		330	3,248	1,000	63,632	60,738		330	3,341	1,000	65,409	43,305	108,714	
Psychologist*	Licensed	1.00	78,215			4,497	1,000	83,712	79,781			4,587	1,000	85,368	56,120	141,488	
SLP*	Licensed	1.00	6,044			158	105	6,307	59,054				1,000	60,054	41,116	101,170	
SLP*	Licensed	1.00	44,587		450	-	1,000	46,037	45,858			1,500	1,000	48,358	36,334	84,692	
SLP*	Licensed	1.00	47,164		659	1,500	1,000	50,323	48,509		660	1,500	1,000	51,669	37,688	89,357	
SLP*	Licensed	1.00	49,891			2,495	1,000	53,386	51,314			2,822	1,000	55,136	39,105	94,241	
		0.04	3,739					3,739	3,900					3,900	1,595	5,495	
SLP*	Licensed	1.00	51,313			2,822	1,000	55,135	52,778			2,903	1,000	56,681	39,736	96,417	
SLP*	Licensed	1.00	59,054		602	3,248	1,000	63,904	60,738		600	3,492	1,000	65,830	43,478	109,308	
		11.04	578,676		8,652	21,876	10,105	619,309	647,409		8,740	24,165	11,000	691,314	452,930	1,144,243	
TOTAL		19.31	1,029,036	19,920	21,452	21,876	10,105	1,105,889	1,106,425	19,920	20,740	24,165	11,000	1,184,249	801,280	1,985,529	
Contract FTE		0.88															
Special Revenue Fund FTE		1.00															
GRAND TOTAL		21.18															

Tuition Reimbursement 13,000
Total APC 814,280

*Longevity Stipend (Prior to July 1, 2016)

Longevity Stipend (After July 1, 2016)

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

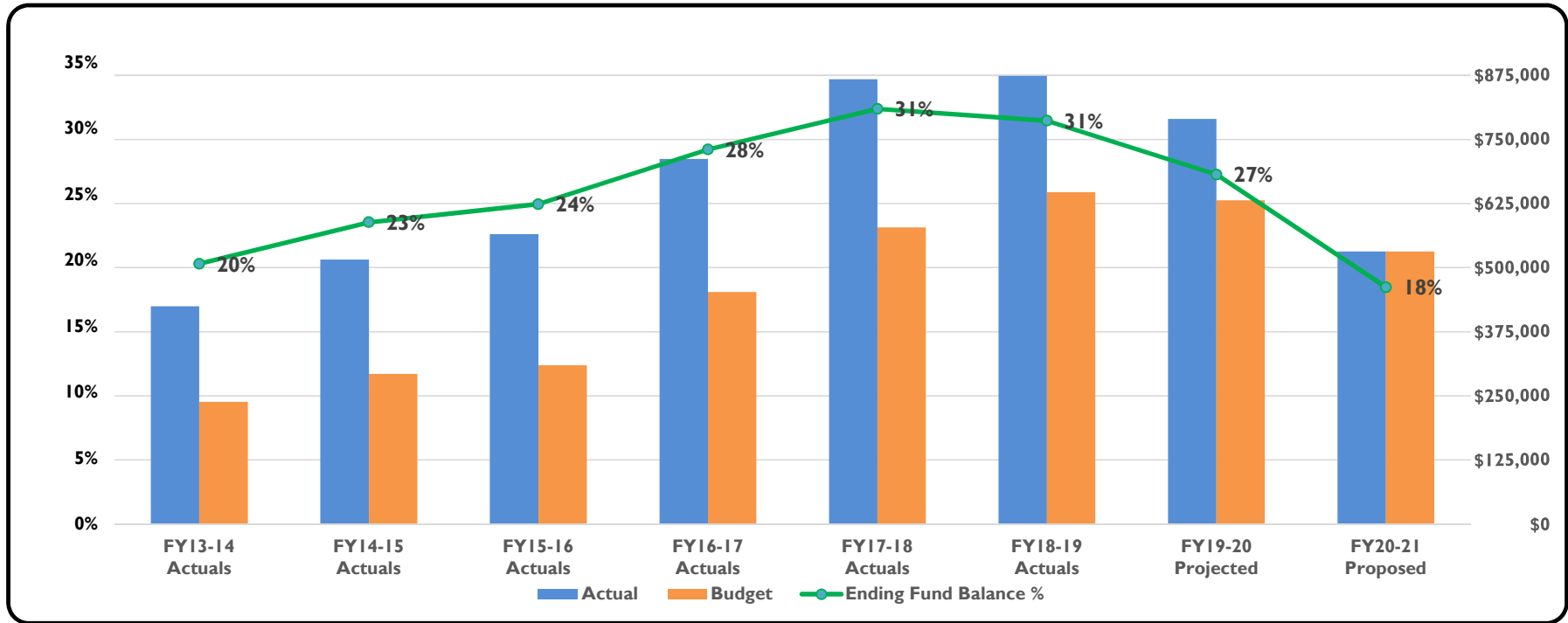
Years	Amount
1-4	\$1,500
5-9	\$2,000
10-14	\$2,500
15+	\$3,000

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
FTE COMPARISON
JUNE 30, 2021**

FUNCTION	DESCRIPTION	FY 19-20 ADOPTED BUDGET	FTE INCREASE/ (DECREASE)	FY 20-21 PROPOSED BUDGET
1229	Behavior Program	2.00		2.00
2114	Student Accounting Services	1.00		1.00
2122	Counseling Services	1.00		1.00
2140	Psychology	3.00		3.00
2150	Speech	9.21	(0.55) *	8.66
2190	Program Director - Student Support	0.62		0.62
2320	Executive Admin Services	0.12		0.12
2321	Office of the Superintendent	0.12		0.12
2329	Other Admin Services	0.30		0.30
2520	Fiscal	0.44		0.44
2660	Technology	3.92		3.92
	Total	21.73	(0.55)	21.18

* Temporary Educational Assistant position.

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
GENERAL FUND BALANCE
JUNE 30, 2021**



	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Actuals	FY18-19 Actuals	FY19-20 Projected	FY20-21 Proposed
Actual	\$425,194	\$516,119	\$565,729	\$712,350	\$867,710	\$874,435	\$790,000	\$531,833
Budget	\$238,316	\$293,000	\$310,177	\$453,022	\$578,711	\$647,186	\$631,743	\$531,833
Ending Fund Balance %	20%	23%	24%	28%	31%	31%	27%	18%

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
JUNE 30, 2021**

	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ACTUALS	FY19-20 ADOPTED	FY20-21 PROPOSED
Local					
Property Taxes	-	-	-	-	-
Interest	-	-	-	-	-
Charges for Services	-	-	313	5,679	5,679
Intergovernmental revenues					
State	-	-	-	99,556	198,856
Federal	4,452	3,751	2,823	4,250	2,655
Beginning Fund Balance	-	2,543	5,617	5,617	5,617
Total Resources	4,452	6,294	8,754	115,102	212,807
Expenditures					
Current					
Instruction	-	-	-	500	500
Support Services	4,452	3,751	2,823	108,985	206,690
Operating Contingency	-	-	-	-	-
Total Requirements	4,452	3,751	2,823	109,485	207,190
Other Financing Sources(Uses)					
Operating Transfers in	7,500	5,000	5,000	5,000	5,000
Operating Transfers out	-	-	-	-	-
Apportionment of Funds	-	(1,925)	(5,464)	(6,000)	(6,000)
Total Other Financing Sources(Uses)	7,500	3,075	(464)	(1,000)	(1,000)
Fund Balance - End of Year	7,500	5,617	5,466	6,617	4,617
Ending Fund Balance %	0%	0%	62%	6%	2%

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOURCES - SPECIAL REVENUES FUND
JUNE 30, 2021**

DESCRIPTION		FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ACTUALS	FY19-20 ADOPTED	FY20-21 PROPOSED
1920	Contributions/Donations	\$ -	\$ -	\$ 313	\$ 5,679	\$ 5,679
3299	Restricted State Revenues	-	-	-	99,556	198,856
4500	Federal Sources	4,452	3,751	2,823	4,250	2,655
5200	Transfer from General Fund	7,500	5,000	5,000	5,000	5,000
5400	Beginning Fund Balance	-	2,543	5,617	5,617	5,617
Totals		\$ 11,952	\$ 11,294	\$ 13,754	\$ 120,102	\$ 217,807

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
 REQUIREMENTS - SPECIAL REVENUES FUND
 JUNE 30, 2021**

FUNCTION	DESCRIPTION	FY16-17 ACTUALS	FY17-18 ACTUALS	FY18-19 ACTUALS	FY19-20 ADOPTED	FY20-21 PROPOSED
1229	Behavior Program	\$ -	\$ -	\$ -	\$ 500	\$ 500
2130	Nursing Services	-	-	-	5,679	5,679
2122	Counseling Services	-	-	-	99,556	88,856
2190	Program Director - Student Support	1,683	888	865	-	-
2240	Staff Development	2,769	2,862	1,958	3,750	62,155
2321	Office of the Superintendent	-	-	-	-	50,000
5300	Mini Grants	4,957	1,925	5,464	6,000	6,000
7000	Unappropriated Fund Balance	2,543	5,617	5,466	4,617	4,617
Totals		\$ 11,952	\$ 11,294	\$ 13,754	\$ 120,102	\$ 217,807

RESOURCES AND REQUIREMENTS REPORT BY FUND

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

Resources Report

	ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 100 GENERAL FUND							
1111 CURRENT YEAR TAXES	306,227	317,296	331,918	337,700	0.00	359,500	0.00
1112 PRIOR YEAR TAXES	10,133	8,944	6,891	11,200	0.00	10,500	0.00
1510 INTEREST	8,949	16,514	29,857	22,500	0.00	20,000	0.00
1940 SERVICES PROVIDED OTHER LOCAL	282,955	258,303	160,292	215,480	0.00	211,721	0.00
1990 MISCELLANEOUS	1,645	3,473	2,993	2,000	0.00	2,000	0.00
1000 REVENUE FROM LOCAL SOURCES	609,909	604,529	531,952	588,880	0.00	603,721	0.00
3101 STATE SCHOOL FUND	1,328,652	1,438,897	1,458,873	1,516,370	0.00	1,566,093	0.00
3000 REVENUE FROM STATE SOURCES	1,328,652	1,438,897	1,458,873	1,516,370	0.00	1,566,093	0.00
5300 SALE OF/COMPENSATION FOR LOSS	3,300	0	0	0	0.00	0	0.00
5400 BEGINNING FUND BALANCE	565,729	712,350	867,710	820,000	0.00	790,000	0.00
5000 OTHER SOURCES	569,029	712,350	867,710	820,000	0.00	790,000	0.00
Total Fund 100 GENERAL FUND	2,507,590	2,755,777	2,858,535	2,925,250	0.00	2,959,814	0.00

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

Requirements Report

		ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 100 GENERAL FUND								
Function 1229	BEHAVIOR PROGRAM							
111	LICENSED SALARIES	87,934	92,117	98,259	103,255	2.00	123,136	2.00
211	PERS	15,512	20,146	21,489	27,445	0.00	32,729	0.00
212	PERS PICK-UP	5,276	5,527	5,896	6,195	0.00	7,388	0.00
220	FICA	6,400	6,705	7,341	7,899	0.00	9,420	0.00
231	WORKERS' COMPENSATION	488	471	569	578	0.00	690	0.00
232	UNEMPLOYMENT	84	88	96	103	0.00	123	0.00
241	INSURANCE	29,280	29,902	30,624	31,320	0.00	16,560	0.00
410	SUPPLIES & MATERIALS	523	419	363	1,500	0.00	1,500	0.00
Total Function 1229	BEHAVIOR PROGRAM	145,497	155,374	164,636	178,296	2.00	191,546	2.00
Major Function 1000	INSTRUCTION	145,497	155,374	164,636	178,296	2.00	191,546	2.00
Function 2114	STUDENT ACCOUNTING SERVICES							
112	CLASSIFIED SALARIES	26,855	29,611	34,347	34,508	1.00	39,636	1.00
211	PERS	5,997	8,054	9,342	11,053	0.00	12,695	0.00
212	PERS PICK-UP	1,611	1,777	2,061	2,070	0.00	2,378	0.00
220	FICA	1,924	2,062	2,389	2,640	0.00	3,032	0.00
231	WORKERS' COMPENSATION	153	161	207	193	0.00	222	0.00
232	UNEMPLOYMENT	33	27	31	35	0.00	40	0.00
241	INSURANCE	14,640	14,951	15,312	15,660	0.00	16,560	0.00
341	TRAVEL, LOCAL IN DISTRICT	0	17	0	0	0.00	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	31	0	0	0.00	0	0.00
Total Function 2114	STUDENT ACCOUNTING SERVICES	51,214	56,691	63,689	66,159	1.00	74,563	1.00
Function 2140	PSYCHOLOGICAL SERVICES							
111	LICENSED SALARIES	193,664	201,431	212,660	220,608	3.00	226,548	3.00
211	PERS	37,847	48,344	50,855	63,200	0.00	64,869	0.00
212	PERS PICK-UP	11,620	12,086	12,751	13,237	0.00	13,593	0.00
220	FICA	14,643	15,109	15,988	16,877	0.00	17,331	0.00
231	WORKERS' COMPENSATION	1,041	1,000	1,200	1,235	0.00	1,269	0.00
232	UNEMPLOYMENT	191	197	209	221	0.00	227	0.00

Requirements Report

		ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 100 GENERAL FUND								
Function 2140	PSYCHOLOGICAL SERVICES							
241	INSURANCE	43,920	44,853	46,999	46,980	0.00	49,680	0.00
341	TRAVEL, LOCAL IN DISTRICT	2,662	2,035	1,854	2,500	0.00	2,500	0.00
342	TRAVEL, OUT OF DISTRICT	54	0	1,145	1,800	0.00	1,800	0.00
410	SUPPLIES & MATERIALS	5,832	5,310	3,132	6,000	0.00	6,000	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	311,474	330,364	346,793	372,658	3.00	383,815	3.00
Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES							
111	LICENSED SALARIES	263,692	328,048	325,209	347,113	6.00	341,627	6.04
112	CLASSIFIED SALARIES	61,550	66,131	64,342	69,187	2.28	52,655	1.75
211	PERS	52,476	82,494	83,819	110,653	0.00	104,800	0.00
212	PERS PICK-UP	17,838	22,627	22,990	24,978	0.00	23,657	0.00
220	FICA	23,124	29,432	27,903	31,847	0.00	30,163	0.00
231	WORKERS' COMPENSATION	1,941	2,175	2,294	2,331	0.00	2,208	0.00
232	UNEMPLOYMENT	314	385	365	416	0.00	394	0.00
241	INSURANCE	90,385	116,014	110,520	125,961	0.00	132,480	0.00
313	STUDENT SERVICES	34,689	0	66,189	70,960	0.93	64,950	0.88
322	REPAIRS & MAINTENANCE SERVICES	475	451	455	0	0.00	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	281	521	589	600	0.00	600	0.00
342	TRAVEL, OUT OF DISTRICT	0	70	0	2,000	0.00	2,000	0.00
410	SUPPLIES & MATERIALS	5,515	4,753	5,319	5,500	0.00	5,500	0.00
542	REPLACEMENT EQUIPMENT PURCHASES	0	0	0	0	0.00	5,500	0.00
Total Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	552,280	653,102	709,993	791,546	9.21	766,534	8.66
Function 2160	OTHER STUDENT TREATMENT SERVICES							
313	STUDENT SERVICES	13,994	13,272	14,061	15,500	0.00	16,000	0.00
342	TRAVEL, OUT OF DISTRICT	200	0	0	0	0.00	0	0.00
Total Function 2160	OTHER STUDENT TREATMENT SERVICES	14,194	13,272	14,061	15,500	0.00	16,000	0.00
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES							
112	CLASSIFIED SALARIES	22,045	22,596	22,615	23,068	0.50	23,529	0.50
113	ADMINISTRATORS	29,505	28,896	29,408	30,771	0.12	30,770	0.12
211	PERS	11,887	14,247	14,385	17,244	0.00	17,392	0.00
212	PERS PICK-UP	3,194	3,143	3,173	3,230	0.00	3,258	0.00

Requirements Report

		ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 100 GENERAL FUND								
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES							
220	FICA	4,018	3,936	3,966	4,119	0.00	4,154	0.00
231	WORKERS' COMPENSATION	273	266	300	302	0.00	304	0.00
232	UNEMPLOYMENT	43	52	52	54	0.00	54	0.00
241	INSURANCE	7,320	7,450	7,626	7,830	0.00	8,280	0.00
312	CONSULTANTS	27,282	36,866	4,621	6,000	0.00	6,000	0.00
313	STUDENT SERVICES	558	1,934	224	0	0.00	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	17	0	47	150	0.00	150	0.00
342	TRAVEL, OUT OF DISTRICT	703	0	0	500	0.00	500	0.00
410	SUPPLIES & MATERIALS	178	130	286	500	0.00	500	0.00
470	COMPUTER SOFTWARE	12,409	13,416	14,577	15,822	0.00	15,822	0.00
640	DUES AND FEES	150	150	150	150	0.00	150	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	119,582	133,083	101,430	109,739	0.62	110,864	0.62
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT							
212	PERS PICK-UP	0	0	0	0	0.00	0	0.00
249	TUITION REIMBURSEMENT	28,166	13,208	10,948	15,000	0.00	13,000	0.00
342	TRAVEL, OUT OF DISTRICT	1,173	0	28	3,000	0.00	3,000	0.00
410	SUPPLIES & MATERIALS	493	399	0	1,200	0.00	1,200	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	29,832	13,607	10,976	19,200	0.00	17,200	0.00
Function 2310	BOARD OF EDUCATION SERVICES							
341	TRAVEL, LOCAL IN DISTRICT	248	757	195	1,000	0.00	1,000	0.00
342	TRAVEL, OUT OF DISTRICT	3,879	4,574	3,318	6,000	0.00	6,000	0.00
354	ADVERTISING	469	140	451	500	0.00	500	0.00
381	AUDIT SERVICES	10,250	10,650	11,050	12,000	0.00	12,000	0.00
382	LEGAL SERVICES	2,500	260	1,500	1,000	0.00	1,000	0.00
388	ELECTION SERVICES	2,175	0	1,528	0	0.00	0	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	650	1,470	1,288	500	0.00	500	0.00
410	SUPPLIES & MATERIALS	128	630	652	500	0.00	500	0.00
640	DUES AND FEES	7,991	2,017	6,652	7,635	0.00	7,635	0.00
650	INSURANCE AND JUDGMENTS	4,229	4,479	4,481	4,725	0.00	5,150	0.00
Total Function 2310	BOARD OF EDUCATION SERVICES	32,520	24,977	31,116	33,860	0.00	34,285	0.00

Requirements Report

		ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 100 GENERAL FUND								
Function	2320 EXECUTIVE ADMINISTRATION SERVICES							
	112 CLASSIFIED SALARIES	6,386	6,293	6,630	7,878	0.12	9,482	0.12
	211 PERS	1,426	1,124	1,450	2,094	0.00	2,520	0.00
	212 PERS PICK-UP	383	284	398	473	0.00	569	0.00
	220 FICA	489	481	507	603	0.00	725	0.00
	231 WORKERS' COMPENSATION	35	34	39	38	0.00	53	0.00
	232 UNEMPLOYMENT	3	6	7	8	0.00	9	0.00
Total Function	2320 EXECUTIVE ADMINISTRATION SERVICES	8,721	8,223	9,031	11,093	0.12	13,359	0.12
Function	2321 OFFICE OF THE SUPERINTENDENT							
	113 ADMINISTRATORS	15,437	23,600	23,600	30,330	0.12	29,010	0.12
	211 PERS	2,723	0	0	1,339	0.00	9,292	0.00
	212 PERS PICK-UP	926	0	0	362	0.00	1,741	0.00
	220 FICA	1,181	1,805	1,805	2,320	0.00	2,219	0.00
	231 WORKERS' COMPENSATION	78	116	131	234	0.00	162	0.00
	232 UNEMPLOYMENT	14	24	24	30	0.00	29	0.00
	342 TRAVEL, OUT OF DISTRICT	530	0	0	0	0.00	0	0.00
Total Function	2321 OFFICE OF THE SUPERINTENDENT	20,889	25,545	25,560	34,616	0.12	42,454	0.12
Function	2329 OTHER EXECUTIVE ADMINISTRATION SERVICES							
	112 CLASSIFIED SALARIES	13,227	13,558	13,569	13,841	0.30	14,117	0.30
	211 PERS	2,954	3,688	3,691	4,433	0.00	4,522	0.00
	212 PERS PICK-UP	794	814	814	830	0.00	847	0.00
	220 FICA	979	995	990	1,059	0.00	1,080	0.00
	231 WORKERS' COMPENSATION	72	72	80	78	0.00	79	0.00
	232 UNEMPLOYMENT	12	13	13	14	0.00	14	0.00
	241 INSURANCE	4,392	4,470	4,576	4,698	0.00	4,968	0.00
	322 REPAIRS & MAINTENANCE SERVICES	2,215	2,083	3,129	2,000	0.00	2,000	0.00
	324 RENTALS	4,722	4,548	3,640	2,500	0.00	2,500	0.00
	353 POSTAGE	759	914	1,111	1,500	0.00	1,500	0.00
	410 SUPPLIES & MATERIALS	1,488	2,097	1,170	3,000	0.00	3,000	0.00
	460 NON-CONSUMABLE ITEMS	0	990	0	0	0.00	0	0.00
Total Function	2329 OTHER EXECUTIVE ADMINISTRATION SERVICES	31,612	34,240	32,782	33,952	0.30	34,627	0.30

Requirements Report

		ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 100 GENERAL FUND								
Function 2520	FISCAL SERVICES							
112	CLASSIFIED SALARIES	8,818	14,872	17,971	18,579	0.32	20,154	0.32
113	ADMINISTRATORS	13,038	16,280	13,631	28,272	0.12	28,770	0.12
211	PERS	4,269	7,295	7,393	12,956	0.00	13,700	0.00
212	PERS PICK-UP	1,311	1,869	1,896	2,811	0.00	2,935	0.00
220	FICA	1,650	2,355	2,386	3,584	0.00	3,743	0.00
231	WORKERS' COMPENSATION	114	161	182	231	0.00	274	0.00
232	UNEMPLOYMENT	19	31	31	47	0.00	49	0.00
241	INSURANCE	2,928	2,980	3,050	3,132	0.00	3,312	0.00
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	15,425	3,492	4,047	4,700	0.00	4,700	0.00
410	SUPPLIES & MATERIALS	27	23	24	0	0.00	0	0.00
470	COMPUTER SOFTWARE	5,775	6,064	6,367	6,700	0.00	6,700	0.00
640	DUES AND FEES	1,023	842	851	1,256	0.00	1,256	0.00
646	REIMBURSEABLE SUPPLIES	15	0	248	0	0.00	0	0.00
652	FIDELITY BOND PREMIUMS	500	500	500	535	0.00	610	0.00
Total Function 2520	FISCAL SERVICES	54,912	56,763	58,578	82,803	0.44	86,203	0.44
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES							
322	REPAIRS & MAINTENANCE SERVICES	3,986	258	7,865	9,750	0.00	2,750	0.00
325	ELECTRICITY	1,952	1,816	1,846	2,200	0.00	2,200	0.00
326	FUEL	727	750	798	900	0.00	900	0.00
327	WATER AND SEWAGE	1,119	1,099	1,159	1,500	0.00	1,500	0.00
328	GARBAGE	260	207	192	550	0.00	550	0.00
351	TELEPHONE	0	1,540	512	800	0.00	800	0.00
410	SUPPLIES & MATERIALS	5,419	354	743	2,000	0.00	2,000	0.00
460	NON-CONSUMABLE ITEMS	1,731	1,983	215	2,000	0.00	2,000	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0.00	22,000	0.00
653	PROPERTY INSURANCE PREMIUMS	1,383	1,155	1,399	1,500	0.00	2,305	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	16,577	9,161	14,729	21,200	0.00	37,005	0.00
Function 2660	TECHNOLOGY SERVICES							
112	CLASSIFIED SALARIES	243,426	219,328	213,246	239,213	3.92	244,815	3.92
211	PERS	51,159	53,689	51,102	66,111	0.00	71,214	0.00
212	PERS PICK-UP	14,605	13,160	12,426	13,496	0.00	14,689	0.00

Requirements Report

	ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 100 GENERAL FUND							
Function 2660 TECHNOLOGY SERVICES							
220 FICA	17,716	15,487	15,461	18,300	0.00	18,728	0.00
231 WORKERS' COMPENSATION	1,278	1,142	1,239	1,227	0.00	1,371	0.00
232 UNEMPLOYMENT	218	203	202	224	0.00	245	0.00
241 INSURANCE	41,939	44,898	30,643	57,840	0.00	66,240	0.00
341 TRAVEL, LOCAL IN DISTRICT	880	863	765	2,000	0.00	2,000	0.00
342 TRAVEL, OUT OF DISTRICT	0	95	0	6,000	0.00	5,000	0.00
410 SUPPLIES & MATERIALS	0	0	0	250	0.00	250	0.00
470 COMPUTER SOFTWARE	22,916	19,800	66,482	98,225	0.00	104,975	0.00
480 COMPUTER HARDWARE	4,299	0	4,158	5,000	0.00	5,000	0.00
Total Function 2660 TECHNOLOGY SERVICES	398,436	368,665	395,724	507,885	3.92	534,526	3.92
Major Function 2000 SUPPORT SERVICES	1,642,243	1,727,693	1,814,464	2,100,211	18.74	2,151,435	18.18
Function 5202 TRANSFER TO SPECIAL REVENUES							
710 FUND MODIFICATIONS	7,500	5,000	5,000	5,000	0.00	5,000	0.00
Total Function 5202 TRANSFER TO SPECIAL REVENUES	7,500	5,000	5,000	5,000	0.00	5,000	0.00
Function 5400 PERS UAL BOND LUMP SUM PAYMENT TO PERS							
680 PERS UAL LUMP SUM PAYMENT	0	0	0	0	0.00	50,000	0.00
Total Function 5400 PERS UAL BOND LUMP SUM PAYMENT TO PERS	0	0	0	0	0.00	50,000	0.00
Major Function 5000 OTHER USES	7,500	5,000	5,000	5,000	0.00	55,000	0.00
Function 6110 OPERATING CONTINGENCY							
810 PLANNED RESERVE	0	0	0	10,000	0.00	30,000	0.00
Total Function 6110 OPERATING CONTINGENCY	0	0	0	10,000	0.00	30,000	0.00
Major Function 6000 CONTINGENCIES	0	0	0	10,000	0.00	30,000	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE							
820 RESERVED FOR NEXT YEAR	0	0	0	631,743	0.00	531,833	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	631,743	0.00	531,833	0.00
Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	631,743	0.00	531,833	0.00

Requirements Report

	ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 100 GENERAL FUND							
Total Fund 100 GENERAL FUND	1,795,240	1,888,066	1,984,100	2,925,250	20.74	2,959,814	20.18

Resources Report

Fund	ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21	
Fund 201	SPECIAL REVENUE FUNDS							
1920	CONTRIBUTIONS-DONATIONS FROM	0	0	313	5,679	0.00	5,679	0.00
1000	REVENUE FROM LOCAL SOURCES	0	0	313	5,679	0.00	5,679	0.00
3299	OTHER RESTRICTED GRANTS-IN-AID	0	0	0	99,556	0.00	88,856	0.00
3000	REVENUE FROM STATE SOURCES	0	0	0	99,556	0.00	88,856	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	7,500	5,000	5,000	5,000	0.00	5,000	0.00
5400	BEGINNING FUND BALANCE	0	2,543	5,617	5,617	0.00	5,617	0.00
5000	OTHER SOURCES	7,500	7,543	10,617	10,617	0.00	10,617	0.00
Total Fund 201	SPECIAL REVENUE FUNDS	7,500	7,543	10,931	116,352	0.00	105,652	0.00

Requirements Report

	ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
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							
Function 2122 COUNSELING SERVICES							
111 LICENSED SALARIES	0	0	0	59,547	1.00	51,314	1.00
211 PERS	0	0	0	15,828	0.00	13,639	0.00
212 PERS PICK-UP	0	0	0	3,573	0.00	3,079	0.00
220 FICA	0	0	0	4,555	0.00	3,926	0.00
231 WORKERS' COMPENSATION	0	0	0	333	0.00	287	0.00
232 UNEMPLOYMENT	0	0	0	60	0.00	51	0.00
241 INSURANCE	0	0	0	15,660	0.00	16,560	0.00
Total Function 2122 COUNSELING SERVICES	0	0	0	99,556	1.00	88,856	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							
Function 5300 APPORTIONMENT OF FUNDS BY ESD							
720 TRANSITS	4,957	1,925	5,464	6,000	0.00	6,000	0.00
Total Function 5300 APPORTIONMENT OF FUNDS BY ESD	4,957	1,925	5,464	6,000	0.00	6,000	0.00
Major Function 5000 OTHER USES							
4,957	1,925	5,464	6,000	0.00	6,000	0.00	
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE							
820 RESERVED FOR NEXT YEAR	0	0	0	4,617	0.00	4,617	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	4,617	0.00	4,617	0.00
Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE							
0	0	0	0	4,617	0.00	4,617	0.00
Total Fund 201 SPECIAL REVENUE FUNDS	4,957	1,925	5,464	116,352	1.00	105,652	1.00

Resources Report

	ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 213 IDEA							
4500 RESTRICTED FEDERAL REVENUE	4,452	3,751	2,823	3,750	0.00	2,155	0.00
4000 REVENUE/FEDERAL SOURCES	4,452	3,751	2,823	3,750	0.00	2,155	0.00
Total Fund 213 IDEA	4,452	3,751	2,823	3,750	0.00	2,155	0.00

Requirements Report

		ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 213 IDEA								
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES							
113	ADMINISTRATORS	1,683	888	865	0	0.00	0	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	1,683	888	865	0	0.00	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT							
121	SUBSTITUTES - LICENSED	117	597	234	698	0.00	0	0.00
140	ADDITIONAL SALARY	0	0	900	0	0.00	750	0.00
211	PERS	0	0	197	0	0.00	199	0.00
212	PERS PICK-UP	0	0	54	0	0.00	45	0.00
220	FICA	0	0	68	0	0.00	57	0.00
231	WORKERS' COMPENSATION	0	0	5	0	0.00	4	0.00
232	UNEMPLOYMENT	0	0	1	0	0.00	1	0.00
342	TRAVEL, OUT OF DISTRICT	2,652	2,266	500	2,652	0.00	0	0.00
410	SUPPLIES & MATERIALS	0	0	0	400	0.00	1,098	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	2,769	2,862	1,958	3,750	0.00	2,155	0.00
Major Function 2000	SUPPORT SERVICES	4,452	3,751	2,823	3,750	0.00	2,155	0.00
Total Fund 213	IDEA	4,452	3,751	2,823	3,750	0.00	2,155	0.00

Resources Report

		ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 251	STUDENT SUCCESS INVESTMENT							
	3299 OTHER RESTRICTED GRANTS-IN-AID	0	0	0	0	0.00	110,000	0.00
	3000 REVENUE FROM STATE SOURCES	0	0	0	0	0.00	110,000	0.00
Total Fund 251	STUDENT SUCCESS INVESTMENT	0	0	0	0	0.00	110,000	0.00

Requirements Report

		ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Fund 251 STUDENT SUCCESS INVESTMENT								
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT							
312	CONSULTANTS	0	0	0	0	0.00	60,000	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	0	0	0	0.00	60,000	0.00
Function 2321	OFFICE OF THE SUPERINTENDENT							
389	OTHER NON-INSTRUCTIONAL PROF & TECH SRV	0	0	0	0	0.00	50,000	0.00
Total Function 2321	OFFICE OF THE SUPERINTENDENT	0	0	0	0	0.00	50,000	0.00
Major Function 2000	SUPPORT SERVICES	0	0	0	0	0.00	110,000	0.00
Total Fund 251	STUDENT SUCCESS INVESTMENT	0	0	0	0	0.00	110,000	0.00

Resources Report

	ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS ADOPTED 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Grand Totals:	2,519,542	2,767,070	2,872,288	3,045,352	0.00	3,177,621	0.00

Requirements Report

	ACTUALS 2016-17	ACTUALS 2017-2018	ACTUALS 2018-2019	ADOPTED 2019-20	ADOPTED FTE 2019-20	PROPOSED 2020-21	PROPOSED FTE 2020-21
Grand Totals:	1,804,649	1,893,743	1,992,387	3,045,352	21.74	3,177,621	21.18

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, 2020 to June 30, 2021 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 9, 2020 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 to discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 1, 2020 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 18, 2020

NOTICE OF BUDGET COMMITTEE MEETINGS

Two public meetings of the Jefferson County Education Service District, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held in the month of April 2020. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held electronically. The first meeting will be held April 9, 2020, at 5:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is tentatively scheduled on April 15, 2020, at 5:00 pm and will take place on an as needed basis.

The meetings will be available for viewing via Zoom Video, details to access this meeting will be available by 1:00 pm on April 8, 2020 at the following website: <https://jcesd.k12.or.us/>.

Public comment will be taken in written and phone in format. Written comments received by 1:00 pm on April 9, 2020 will be read during the public comment section of the meeting on April 9, 2020. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on April 9, 2020. Comments, both written and phone in, will be subject to a three minute limit per community member. To schedule public comment, please provide your name, phone number, and address with the district via phone message at 541-475-6192 x2210, or email to mbewley@509j.net. Public comment must be scheduled no later than 1:00 pm on April 9, 2020.

A copy of the budget document may be inspected online at <https://jcesd.k12.or.us/> or obtained by mail after April 1, 2020, via email request to mbewley@509j.net or phone request via phone message to 541-475-6192 x2210. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings.

Publish: April 1, 2020 and April 8, 2020

**JEFFERSON COUNTY EDUCATION SERVICE DISTRICT
RESOLUTION NO. 20-04**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County Education District hereby adopts the budget for fiscal year **2020-2021** in the total amount of **\$3,177,621***.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020 for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	191,546	Instruction.....	500
Support Services.....	2,151,435	Support Services.....	206,690
Transfers.....	5,000	Other Uses.....	6,000
Other Uses.....	50,000		
Contingency.....	30,000		
Total.....	\$2,427,981	Total.....	\$213,190
		Total APPROPRIATIONS, All Funds . . .	\$2,641,171
		Total Unappropriated and Reserve Amounts, General Fund . . .	531,833
		Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .	4,617
		TOTAL ADOPTED BUDGET . . .	\$3,177,621 *

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 2020-2021:

- (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 6, 2020.

Joan Starkel, Chair Board of Directors

Ken Parshall, Superintendent

ATTEST

Tessa Bailey, Executive Assistant

Fiscal Year	Database Updated
2021	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	639,173,029.75	69,439.71	18,114,822.00	30,118,100.88	29,322,426.22	29,322,426.22	28,667,766.97	412.84	10,552,944.97	10,552,944.97
1949	South Coast ESD	141,334,618.57	15,789.06	4,056,000.00	6,659,746.42	6,483,806.00	6,483,806.00	6,339,047.05	401.48	2,283,047.05	2,283,047.05
1975	High Desert ESD	317,280,171.60	34,962.99	2,752,711.00	14,950,374.58	14,555,408.30	14,555,408.30	14,230,440.90	407.01	11,477,729.90	11,477,729.90
1980	Douglas ESD	153,054,985.72	16,852.41	4,660,041.00	7,212,015.03	7,021,484.51	7,021,484.51	6,864,721.23	407.34	2,204,680.23	2,204,680.23
2004	North Central ESD	29,646,016.01	3,228.61	2,658,573.00	1,396,932.69	1,360,027.84	1,473,452.00	1,473,452.00	456.37	(1,185,121.00)	-
2007	Grant ESD	14,047,735.18	1,515.25	2,100,000.00	661,935.17	644,447.84	1,473,452.00	1,473,452.00	972.41	(626,548.00)	-
2013	Harney ESD Region XVII	24,655,299.24	2,742.66	507,000.00	1,161,768.03	1,131,075.87	1,473,452.00	1,473,452.00	537.23	966,452.00	966,452.00
2025	Southern Oregon ESD	553,745,256.59	61,677.58	12,450,000.00	26,092,708.43	25,403,378.54	25,403,378.54	24,836,216.86	402.68	12,386,216.86	12,386,216.86
2049	Jefferson ESD	43,166,907.29	4,800.23	370,000.00	2,034,042.75	1,980,306.42	1,980,306.42	1,936,093.64	403.33	1,566,093.64	1,566,093.64
2058	Lake ESD	16,687,244.40	1,829.30	635,000.00	786,309.95	765,536.83	1,473,452.00	1,473,452.00	805.48	838,452.00	838,452.00
2064	Lane ESD	504,842,779.41	55,606.81	7,807,000.00	23,788,403.22	23,159,949.59	23,159,949.59	22,642,875.22	407.20	14,835,875.22	14,835,875.22
2098	Linn Benton Lincoln ESD	405,435,093.20	45,026.50	8,574,000.00	19,104,271.41	18,599,565.46	18,599,565.46	18,184,307.27	403.86	9,610,307.27	9,610,307.27
2106	Malheur ESD Region 14	69,266,083.77	7,677.03	682,000.00	3,263,846.88	3,177,620.98	3,177,620.98	3,106,676.68	404.67	2,424,676.68	2,424,676.68
2117	Willamette ESD	938,674,075.40	104,541.90	12,635,000.00	44,230,715.59	43,062,207.00	43,062,207.00	42,100,790.24	402.72	29,465,790.24	29,465,790.24
2148	Multnomah ESD	1,028,839,216.16	112,245.39	36,346,000.00	48,479,334.79	47,198,584.11	47,198,584.11	46,144,817.64	411.11	9,798,817.64	9,798,817.64
2200	InterMountain ESD	282,105,372.94	31,837.22	7,200,000.00	13,292,923.33	12,941,744.41	12,941,744.41	12,652,804.04	397.42	5,452,804.04	5,452,804.04
2218	Region 18 ESD	12,794,312.41	1,359.41	3,236,884.00	602,873.36	586,946.36	1,473,452.00	1,473,452.00	1,083.89	(1,763,432.00)	-
2223	Columbia Gorge ESD	87,675,905.63	9,673.97	2,235,000.00	4,131,325.40	4,022,182.03	4,022,182.03	3,932,381.87	406.49	1,697,381.87	1,697,381.87
2230	Northwest Regional ESD	1,137,053,175.48	123,822.88	13,242,000.00	53,578,421.88	52,162,961.03	52,162,961.03	50,998,358.74	411.87	37,756,358.74	37,756,358.74
State Subtotal:		6,399,477,278.75	704,628.89	140,262,031.00	301,546,049.78	293,579,659.35	296,458,884.61	290,004,558.35		149,742,527.35	153,317,628.35
Overfunded:							3,575,101.00	3,575,101.00			
State Totals:		6,399,477,278.75	704,628.89	140,262,031.00	301,546,049.78	293,579,659.35	300,033,985.61	293,579,659.35		149,742,527.35	153,317,628.35
Statewide Targets:				139,432,480.09		293,579,659.35		293,579,659.35		154,147,179.26	
Adjusted for Overfunded:						0.00		(0.00)		153,317,628.35	
Average SSF per ADMw:			416.64	Adjustment Ratio:		0.98	Ratio:	0.97	Reserve:	829,550.91	