



Uniting to Empower  
**Culturally-Enhanced** Learners to



# Shape <sup>the</sup> World!

Strategic Plan for Future-Focused Success

**FY 2016 – 2017**

**ADOPTED BUDGET**



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*Uniting to Empower Culturally-Enhanced Learners to Shape the World!*

**FY 2016 – 2017**

**ADOPTED BUDGET**

**Richard Molitor, Superintendent**

**Martha Bewley, Chief Financial Officer**

**June 13th, 2016**

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Jefferson County School District 509J  
FY 2016-2017

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**Photo taken by MHS Photography 2016  
(Student: Lizzie Steuart)**



**Photo taken by MHS Photography 2016  
(Student: Kalia Berk Coleman)**



**Photo taken by MHS Photography 2016  
(Student: Kalia Berk Coleman)**



**Jefferson County School District 509-J**  
**445 SE Buff Street, Madras, OR 97741**

**TEL (541) 475-6192    FAX (541) 475-6856**

**OFFICE OF THE SUPERINTENDENT**

**Rick Molitor**, Superintendent  
**Martha Bewley**, Chief Financial Officer  
**Melinda Boyle**, Curriculum & Instruction Director  
**Barbara Garland**, Special Programs Director  
**Darryl Smith**, Human Resources Director

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## **BUDGET MESSAGE**

**FY 2016-2017**

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### **INTRODUCTION**

This message begins the budget process for the 2016-2017 School Year.

In general, the Budget Committee reviews and approves the school district's proposed budget on behalf of the Jefferson County School District (JCSD) community. The criteria used to review a budget are the school district's expressly stated goals, our Strategic Plan. Therefore, if a budget committee approves a proposed budget, then the committee certifies that the district is planning to spend money in furtherance of our Strategic Plan. The budget committee approves the budget and refers it to the School Board. The School Board adopts the budget.

"Uniting to Empower Culturally-Enhanced Learners to Shape the World", this is our district mission as stated in our community driven Strategic Plan. Our mission powerfully and concisely states the purpose and the reason that our school system exists. It is the starting point for all decisions regarding curriculum, instruction, policies, practices, and all matters of importance. Along with our beliefs, core values and vision statements, our Strategic Plan clearly and precisely defines the skills and characteristics we strive to provide all JCSD Graduates. While not every student will attend college, all students must have the options and skills needed for career development on a future-focused plan for success. Our school district is unique in that it represents multiple cultures. As the world becomes smaller, understanding and acceptance of multiple cultures help us live and grow in harmony. Therefore, the JCSD recognizes our diversity as strength to be nurtured. That means we must walk the talk by using an equity lens when making decisions in our school district. We aspire, through a community of collaboration, to continue to develop authentic policies and practices to make our Strategic Plan a reality for the children, families and stakeholders of our district.

The School Board and Superintendent share the same goals. They are focused on the implementation of our Strategic Plan to increase academic achievement, improve the climate of the district and generate future-ready graduates.

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# BUDGET MESSAGE

FY 2016-2017

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## STATE SCHOOL FUNDING (SSF)

We are currently in the second year of our biennial State School funding of \$7.37 billion. Using a 49%/51% split along with enrollment projections an estimated State School Fund (SSF) of \$28,037,477 along with our repayment of \$660,000 brings our total SSF to \$27,377,477 (page 33). Although this is an increase from the previous State School Fund allotment, it falls short in supporting the increased cost of maintaining programs and far short of comparing Oregon's K-12 Education system to other states.

## EXPECTED REVENUES 2016-17

The following are the expected revenues for the GENERAL FUND (page 31) for Jefferson County School District, 509-J:

- 1) Local Revenue Sources: \$5,515,308
- 2) Intermediate Revenue Sources: \$44,000
- 3) State Revenue Sources: \$23,190,277
- 4) Federal Revenue Sources: \$2,464,000
- 5) Beginning Fund Balance: \$5,652,305

Specifically: The Beginning Fund Balance of \$5,652,305 or 18% is slightly above the School Board's Goal of maintaining between 8-15% in general fund reserves.



Artwork provided by MHS Student 2016

Given the above sources, the total expected general fund revenue for the 2016-17 school year is \$36,865,890 (page 38).

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# BUDGET MESSAGE

FY 2016-2017

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## EXPECTED EXPENDITURES 2016-17

The cost of personnel, goods, services and professional contracts usually increase 3-4% annually. In general, most Oregon school districts “roll” up their budgets 4% a year, 8% per biennium so even if it looks like we received more funding over the last 6 years, we have been in such a deep financial deficit for the last dozen years or so that we need accelerated revenue to fill the gap. Our employees comprise more than 85% of the total costs to the school district. We are in a people-centered business. The cost of our employment contracts increase every year. It is unfortunate for everyone that the state’s funding never keeps up with our expenses and contractual obligations let alone money to support the expectation of academic improvement for Oregon students. This year our contractual increases for our groups are 2.5% on salary and ~2% on insurance.

I would like to predicate with upcoming Budget with the statement of “Cautious Optimism”. Not only are we rolling our current level of staffing, services and supplies forward, requiring us to utilize general fund reserves, we are also tapping further into our reserve funds to add additional staff and programs. Specifically, we are adding the following areas of support:

1. We are creating a separate alternative high school program that will allow staff to focus on the specific needs of our alternative learners. This includes the addition of an alternative program principal, three teachers and start up costs.
2. We are enhancing our Career and Technical Education (CTE) program to provide greater hands on learning and career development opportunities for our high school learners. This includes the addition of a part-time CTE program director and two additional CTE teachers.
3. Due to a reduction in Federal Funding we are supporting the continuation of a reading teacher for Madras Elementary (formerly Madras Primary) through the General Fund.
4. Finally, an additional K-5 Behavior Program teacher at Buff Elementary, (formerly Buff Intermediate) to meet our increasing needs for our youngest learners.

The above stated program increases are an additional \$536,123 of cost to the General Fund. In order to balance other funds, a transfer out of the General Fund in the amount of \$1,704,549 (page 29)

Total Expected Expenditures for the 2016-17 school year is \$36,865,890. (page39)

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# BUDGET MESSAGE

FY 2016-2017

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The above projected revenue and expenditures will create a need to utilize \$2,597,056 of reserves (page 39). This would leave the district with approximately \$3,055,249 or 9.8% in reserves (page 39). The statement of Cautious Optimism comes into play as we understand the need to improve our system while also knowing this is not sustainable without increased revenue and reduced expenditures.

With the above information, the staff of the Jefferson County School District, 509-J presents to the Budget Committee and our greater community a proposed balanced budget.



Artwork provided by MHS Student 2016

## Conclusion

In concluding the Budget Message tonight, I would like to highlight the following cornerstones of success of our school district:

1. Financial Stability in an unstable funding atmosphere
2. Focus and implementation of our Strategic Plan
3. Implementation of AVID, Advancement Via Individual Determination
4. Continued focus on instruction and data-driven decision making
5. Inclusion and support of the Oregon American Indian/Alaska Native State Education Plan
6. Increased Focus on Community Engagement and Input with stakeholders and greater business community
7. Local and regional work on new Every Student Succeeds Act (ESSA)
8. 2<sup>nd</sup> year of improvement efforts for the Warm Springs K-8 Academy
9. Focus on Building Leadership development and capacity, and
10. Performing Arts Center growth, development and partnership.

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## BUDGET MESSAGE

FY 2016-2017

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Thank you for being here and I would like to extend special thanks to the Jefferson County Community members who have volunteered to serve on the Budget Committee. You should leave this meeting knowing the 509-J staff has presented you a strategic and balanced proposed 2016-2017 JCSD 509-J Budget. This budget reflects and supports the educational goals and objectives of the school district in hopes of increasing future-focused success and educational opportunity for each learner.

Sincerely,



Rick Molitor, Ed.D.



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## Budget Calendar

FY 2016-2017

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January 11, 2016	<b>REGULAR SCHOOL BOARD MEETING</b> <ul style="list-style-type: none"><li>○ Approve FY16-17 Budget Calendar</li></ul>
January 25, 2016	<b>REGULAR SCHOOL BOARD MEETING</b> <ul style="list-style-type: none"><li>○ Select and appoint new Budget Committee members, if applicable.</li></ul>
March 28, 2016	<b>BUDGET COMMITTEE WORK SESSION 6:00PM</b> <ul style="list-style-type: none"><li>○ Budget 101 and discussion on projected budget situation for the District.</li></ul>
April 27, 2016	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 28, 2016	<b>PROPOSED BUDGET DOCUMENT COMPLETED</b>
May 04, 2016	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)
May 09, 2016	<b>FIRST BUDGET COMMITTEE MEETING 6:00PM</b> <ul style="list-style-type: none"><li>○ Elect presiding officer and alternate presiding officer (ORS 294.414).</li><li>○ Receive Budget Message and Proposed Budget Document (ORS 294.403).</li><li>○ Receive questions and comments from citizens.</li></ul>
May 23, 2016	<b>SECOND BUDGET COMMITTEE MEETING 6:00PM</b> <ul style="list-style-type: none"><li>○ Budget Committee holds public meeting.</li><li>○ Receive questions and comments from citizens.</li></ul>

**June 06, 2016**

**THIRD BUDGET COMMITTEE MEETING 6:00PM**

- Budget Committee holds public meeting.
- Receive questions and comments from citizens.
- Budget Committee approved Budget Document (ORS 294.428).

**June 08, 2016**

Publish Notice of Budget Hearing in “Madras Pioneer” (ORS 294.448).

**June 13, 2016**

**REGULAR SCHOOL BOARD MEETING**

- Public hearing on the FY 2016-17 Budget (ORS 294.453).
- Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.

**July 15, 2016**

Submission of tax certification form, resolutions and Budget Document to the Jefferson County and Wasco County Assessors.

Submission of Budget Document to Oregon Department of Education.

**August 15, 2016**

Submission of electronic budget revenues and expenditures to the Oregon Department of Education.



## Budget Committee Members

FY 2016 – 2017

POSITION	First Name	Last Name	City	State	Zip	Term Expires
Board Chair	Tom	Norton, Jr.	Madras	OR	97741	6/30/2017
Board Vice Chair	Laurie	Danzuka	Warm Springs	OR	97761	6/30/2017
Board Member	Lyle	Rehwinkel	Madras	OR	97741	6/30/2017
Board Member	Courtney	Snead	Madras	OR	97741	6/30/2019
Board Member	Stan	Sullivan	Madras	OR	97741	6/30/2019
Budget Committee Member	Douglas	Lieuallen, MD	Madras	OR	97741	6/30/2016
Budget Committee Member	Ines	Canche	Madras	OR	97741	6/30/2016
Budget Committee Member	Jim	Hutchins	Madras	OR	97741	6/30/2017
Budget Committee Member	Rolando	Mendez	Madras	OR	97741	6/30/2017
Budget Committee Member	Ken	Stout	Madras	OR	97741	6/30/2017

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**Budget Assumptions**  
**FYE JUNE 30, 2017**

**October 1st Enrollment**

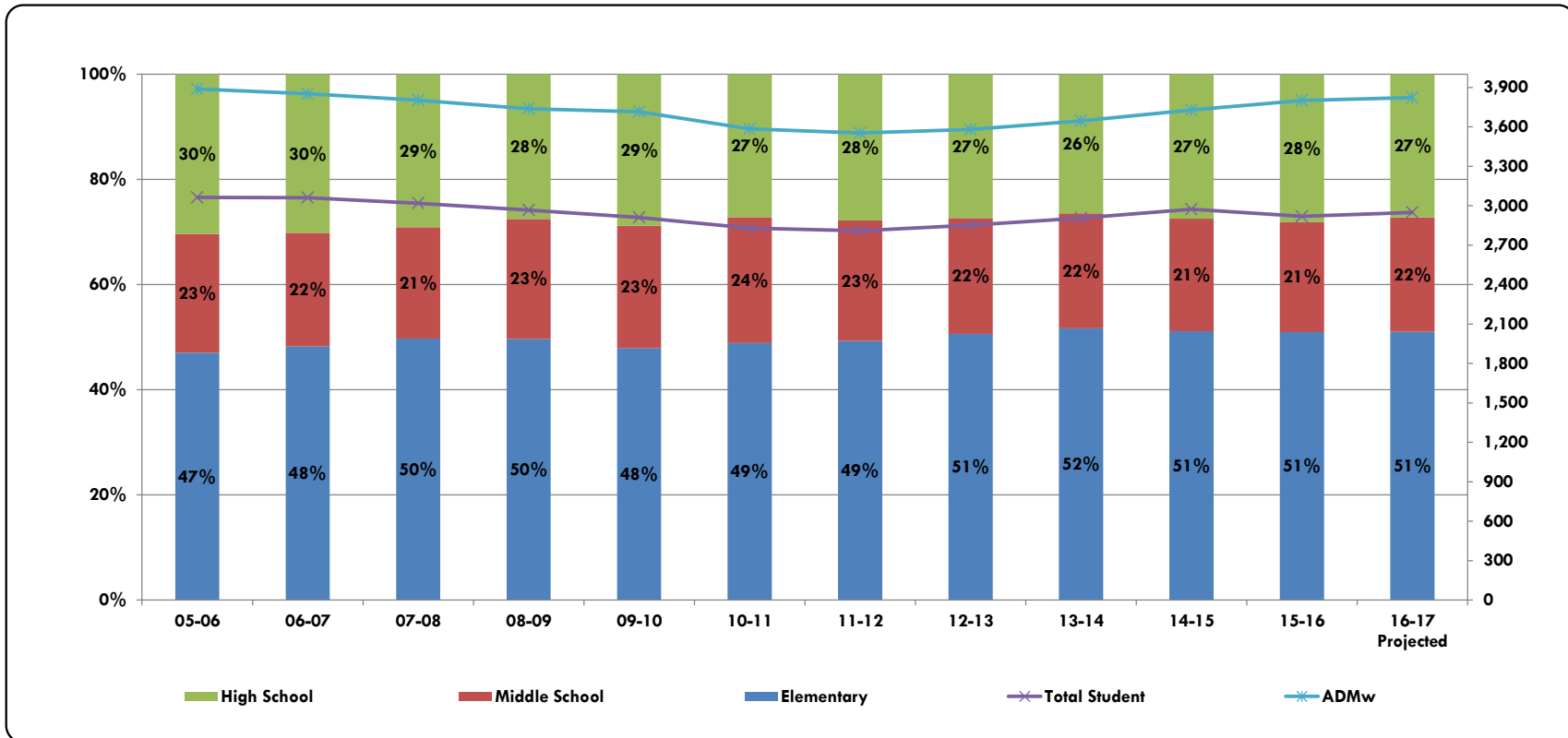
<b><u>Enrollment</u></b>	<b><u>2013 Actual</u></b>	<b><u>2014 Actual</u></b>	<b><u>2015 Actual</u></b>	<b><u>2016 Estimate</u></b>
Kindergarten	255	263	237	240
Grades 1-5	1242	1253	1246	1256
Grades 6-8	639	640	615	649
Grades 9-12				
Madras High School	737	727	712	633
MHS - Alternative	32	31	37	100
MHS - Roots		42	42	43
Advanced Diploma		17	30	28
	<b><u>2905</u></b>	<b><u>2973</u></b>	<b><u>2919</u></b>	<b><u>2949</u></b>

**Class Size Ratios**

Kindergarten	24	Grades 4 -5	27
Grade 1	24	Middle School	28
Grade 2	25	High School	25
Grade 3	26		

<b>ADMw</b>	3,822
<b>State School Fund (SSF)</b>	\$7.37 Billion
<b>JCSD 509-J Share of SSF</b>	\$28,037,477
<b>Property Taxes</b>	Included in SSF at \$3,992,500
<b>Beginning General Fund Balance</b>	\$5,652,305 used as a resource
<b>Ending General Fund Balance</b>	\$3,055,249 used as a planned reserve
<b>Salaries</b>	Licensed: Full step increase as of July 1, 2016 and 190 days licensed calendar with 162 student contact days. Classified: Full step increases as of July 1, 2016. All staff awarded a 2.5% cost of living adjustment (COLA).
<b>PERS</b>	13.99% Tier I & II and 9.30% OPSRP plus internal rate of 6.15% and 6.00% employer pick-up for a total of 26.14% and 21.45%, respectively.
<b>Health Insurance</b>	Cap of \$1,220 month (\$20/month increase from 2015-2016)

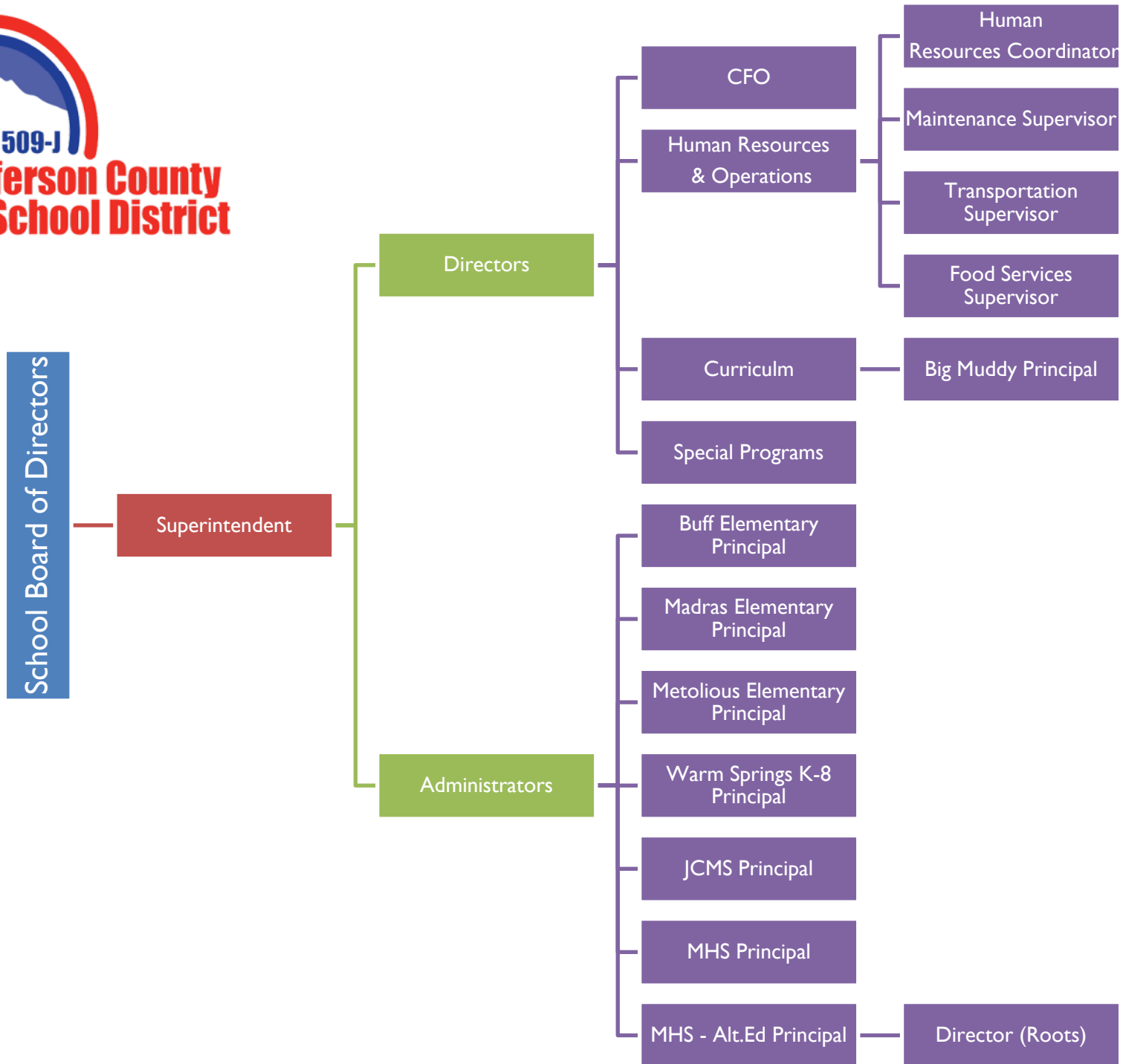
**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**STUDENT ENROLLMENT TREND AS OF OCTOBER 1, 2015**  
**FYE JUNE 30, 2017**



ENROLLMENT	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17 Projected
Elementary	1,441	1,478	1,502	1,473	1,396	1,383	1,384	1,445	1,502	1,520	1,488	1,504
Middle School	691	660	639	677	677	677	644	628	634	636	610	641
High School	931	923	878	816	838	769	782	780	769	817	821	804
<b>Total</b>	<b>3,063</b>	<b>3,061</b>	<b>3,019</b>	<b>2,966</b>	<b>2,911</b>	<b>2,829</b>	<b>2,810</b>	<b>2,853</b>	<b>2,905</b>	<b>2,973</b>	<b>2,919</b>	<b>2,949</b>
<b>ADMw</b>	<b>3,887</b>	<b>3,851</b>	<b>3,804</b>	<b>3,738</b>	<b>3,715</b>	<b>3,584</b>	<b>3,553</b>	<b>3,579</b>	<b>3,646</b>	<b>3,716</b>	<b>3,787</b>	<b>3,822</b>



## **Introduction and Background Information**



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## Mission and Vision

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The Mission of the Jefferson County School District 509J is

# ***Uniting to Empower Culturally-Enhanced Learners to Shape the World***

*Our mission powerfully and concisely states the purpose and the reason that our school system exists. It is the starting point for all decisions regarding curriculum, instruction, policies, practices, and all matters of importance. Our school district is unique in that it represents multiple cultures. As the world becomes smaller, understanding and acceptance of multiple cultures help us live and grow in harmony.*

*Therefore, the Jefferson County School District 509J recognizes our diversity as a strength to be nurtured.*

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# REVENUES



Photo taken by MHS Photography 2016 (Student: Dominic Whittington)

# CLASSIFICATIONS OF REVENUES

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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.

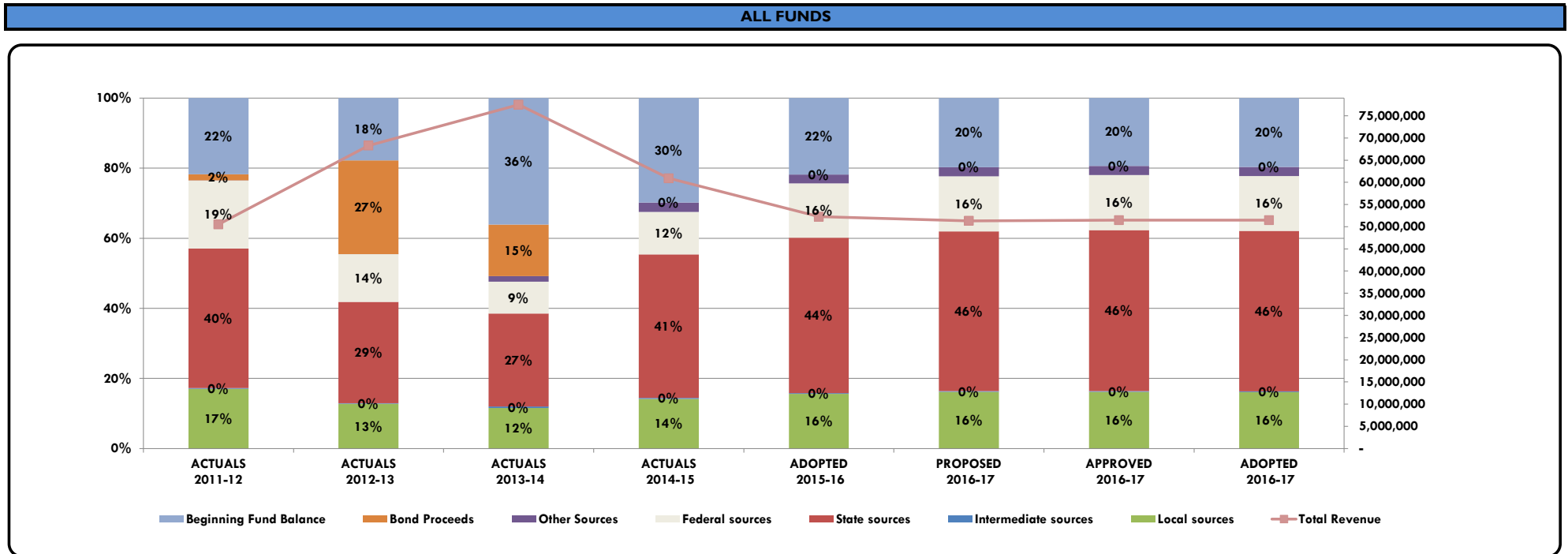
## **4000 - Federal Sources**

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.

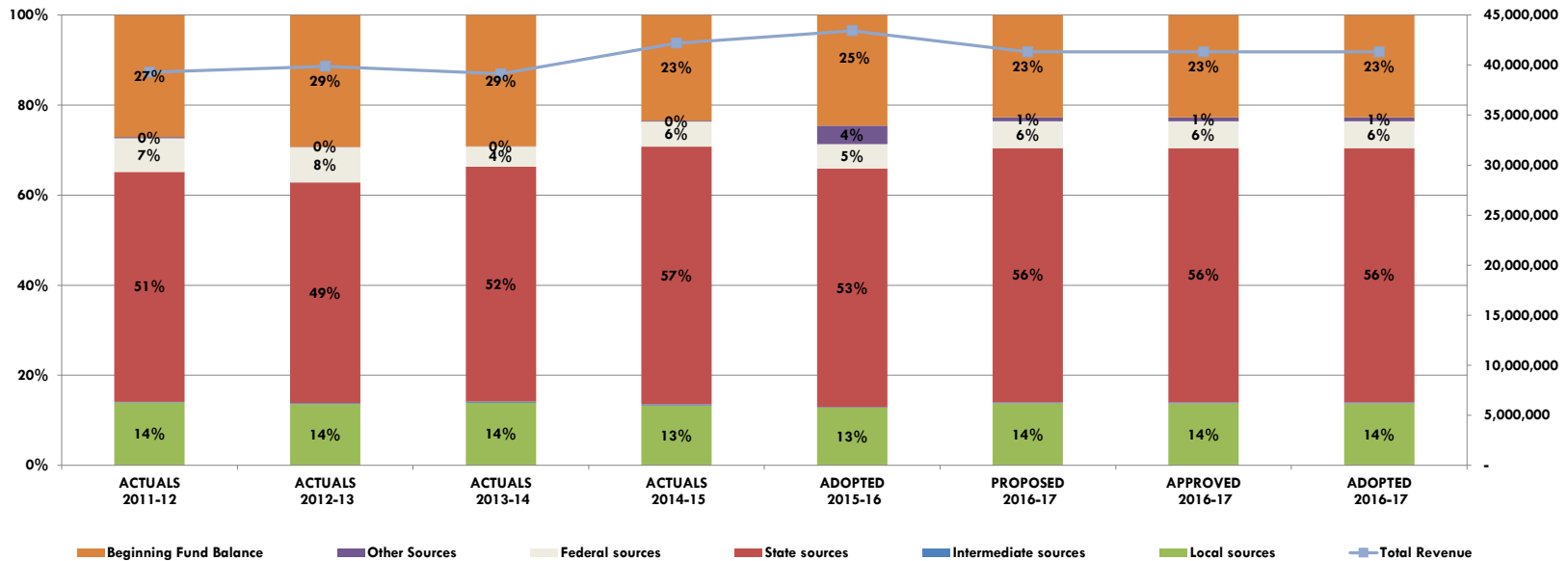
**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**REVENUE SUMMARY - ALL FUNDS**  
**FYE JUNE 30, 2017**



REVENUES	ACTUALS 2011-12	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
Local sources	8,592,958	8,706,828	8,965,000	8,635,138	8,159,421	8,291,715	8,291,715	8,291,715
Intermediate sources	118,685	125,364	317,652	141,610	101,336	106,000	106,000	106,000
State sources	20,096,227	19,739,532	20,573,527	24,944,781	23,157,033	23,400,726	23,566,726	23,566,726
Federal sources	9,829,210	9,292,779	7,040,767	7,397,490	8,107,652	8,070,860	8,070,860	8,070,860
Other Sources	7,800	9,798	1,215,070	1,600,278	1,313,255	1,328,549	1,328,549	1,328,549
Bond Proceeds	871,112	18,242,067	11,400,940	-	-	-	-	-
Beginning Fund Balance	11,008,617	12,161,591	28,004,912	18,182,119	11,409,016	10,123,489	10,123,489	10,123,489
<b>TOTAL RESOURCES</b>	<b>50,524,609</b>	<b>68,277,959</b>	<b>77,517,868</b>	<b>60,901,416</b>	<b>52,247,713</b>	<b>51,321,340</b>	<b>51,487,340</b>	<b>51,487,340</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**SUMMARY OF REVENUES - GENERAL AND GENERAL SUB FUNDS**  
**FYE JUNE 30, 2017**

**GENERAL FUND**



REVENUES	ACTUALS 2011-12	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
Local sources	5,479,142	5,436,024	5,420,680	5,598,374	5,539,755	5,670,308	5,670,308	5,670,308
Intermediate sources	69,261	62,659	113,184	116,740	80,000	106,000	106,000	106,000
State sources	20,066,972	19,546,082	20,426,414	24,157,598	22,994,108	23,325,277	23,325,277	23,325,277
Federal sources	2,927,940	3,148,285	1,747,539	2,333,185	2,362,000	2,464,000	2,464,000	2,464,000
Other Sources	115,800	9,798	1,302	98,864	1,796,352	376,000	376,000	376,000
Beginning Fund Balance	10,634,091	11,666,693	11,416,905	9,886,981	10,661,717	9,373,364	9,373,364	9,373,364
<b>TOTAL REVENUE</b>	<b>39,293,206</b>	<b>39,869,541</b>	<b>39,126,024</b>	<b>42,191,742</b>	<b>43,433,932</b>	<b>41,314,949</b>	<b>41,314,949</b>	<b>41,314,949</b>

# EXPENDITURES



Photo taken by MHS Photography 2016 (Student: Karen Correa Vazquez)

# DEFINITION OF EXPENDITURES

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## **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**

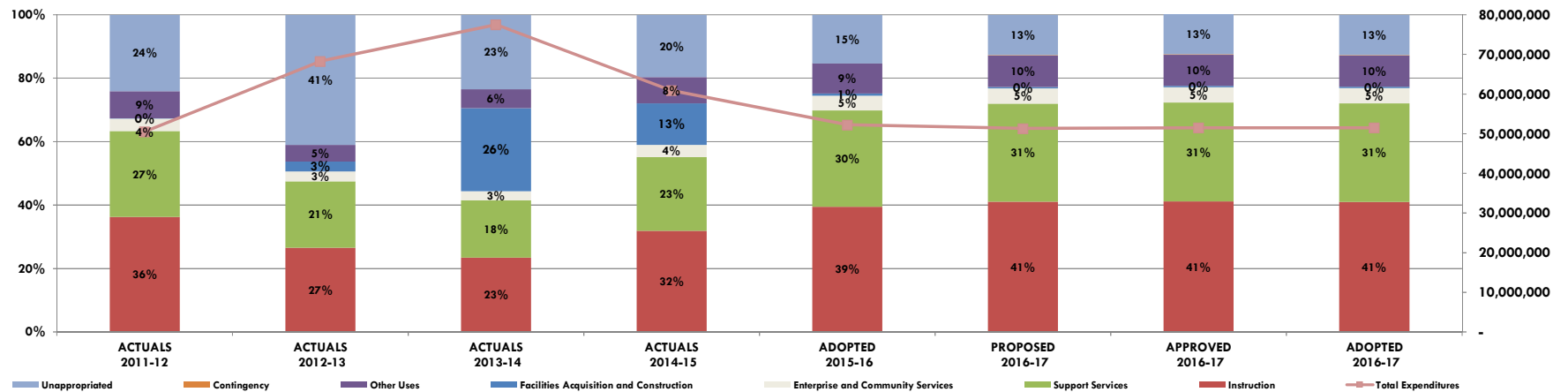
Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

## **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.

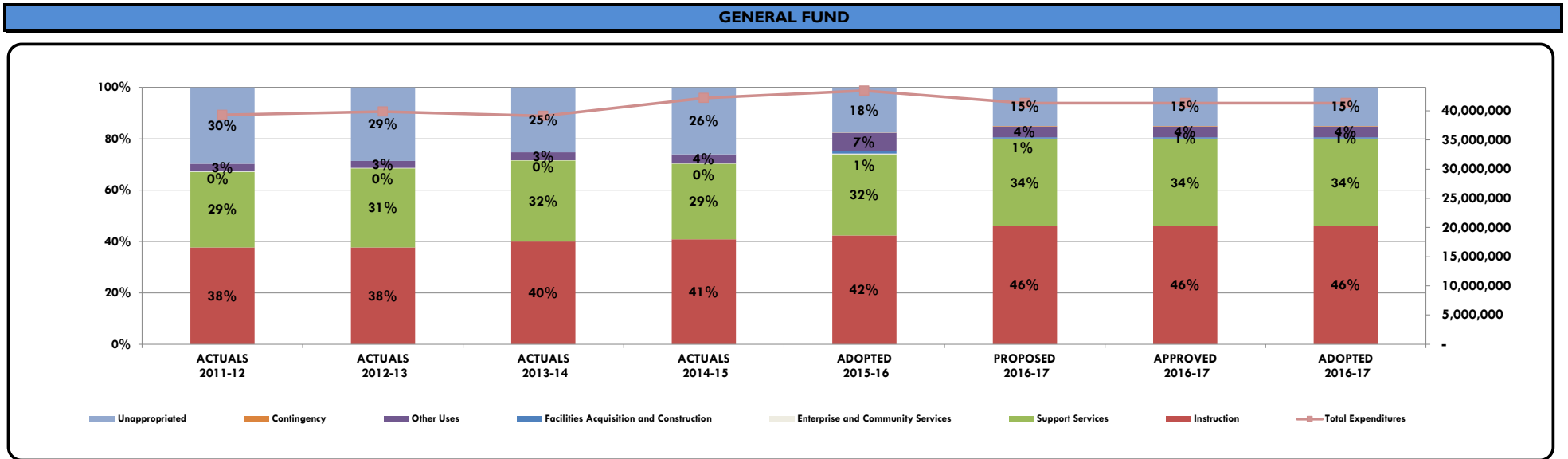
**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**EXPENDITURES SUMMARY - ALL FUNDS**  
**FYE JUNE 30, 2017**

**ALL FUNDS**



FUNCTION	ACTUALS 2011-12	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
Instruction	18,338,671	18,162,742	18,212,241	19,433,598	20,615,897	21,113,122	21,123,122	21,123,122
Support Services	13,661,906	14,301,973	13,973,929	14,165,733	15,915,309	15,868,553	16,018,553	16,018,553
Enterprise and Community Services	2,017,560	2,090,010	2,246,198	2,325,253	2,383,221	2,456,355	2,462,355	2,462,355
Facilities Acquisition and Construction	21,049	2,160,239	20,287,047	8,008,933	400,000	220,300	220,300	220,300
Other Uses	4,323,832	3,558,083	4,616,334	5,006,464	4,927,064	5,059,202	5,059,202	5,059,203
Contingency	-	-	-	-	20,000	100,000	100,000	100,000
Unappropriated	12,161,591	28,004,912	18,182,119	11,961,435	7,986,221	6,503,807	6,503,807	6,503,807
<b>Total Expenditures</b>	<b>50,524,609</b>	<b>68,277,959</b>	<b>77,517,868</b>	<b>60,901,416</b>	<b>52,247,713</b>	<b>51,321,340</b>	<b>51,487,340</b>	<b>51,487,340</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**EXPENDITURES SUMMARY - GENERAL AND GENERAL SUB FUNDS**  
**FYE JUNE 30, 2017**



FUNCTION	ACTUALS 2011-12	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
Instruction	14,827,024	15,025,825	15,651,728	17,253,418	18,395,805	18,990,876	18,990,876	18,990,876
Support Services	11,551,046	12,298,142	12,336,311	12,385,513	13,735,512	13,980,904	13,980,904	13,980,904
Enterprise and Community Services	78,749	58,549	41,229	49,331	125,785	111,713	111,713	111,713
Facilities Acquisition and Construction	21,048	-	-	-	400,000	220,300	220,300	220,300
Other Uses	1,148,646	1,070,120	1,209,775	1,494,822	3,109,607	1,704,549	1,704,549	1,704,549
Contingency	-	-	-	-	20,000	100,000	100,000	100,000
Unappropriated	11,666,693	11,416,905	9,886,981	11,008,658	7,647,224	6,206,607	6,206,607	6,206,607
<b>Total Expenditures</b>	<b>39,293,206</b>	<b>39,869,541</b>	<b>39,126,024</b>	<b>42,191,742</b>	<b>43,433,932</b>	<b>41,314,949</b>	<b>41,314,949</b>	<b>41,314,949</b>

# DEFINITIONS OF OBJECTS

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## **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.

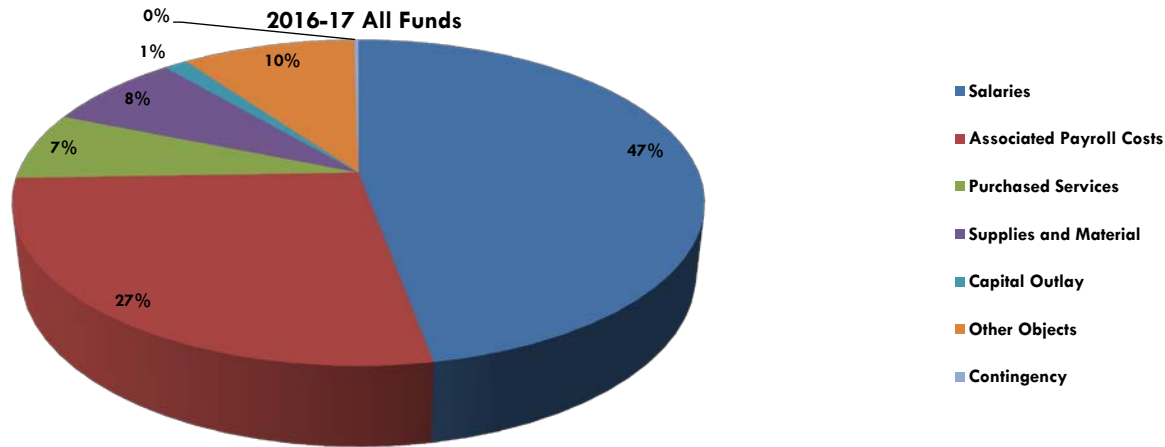
## **700 – Transfers**

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**

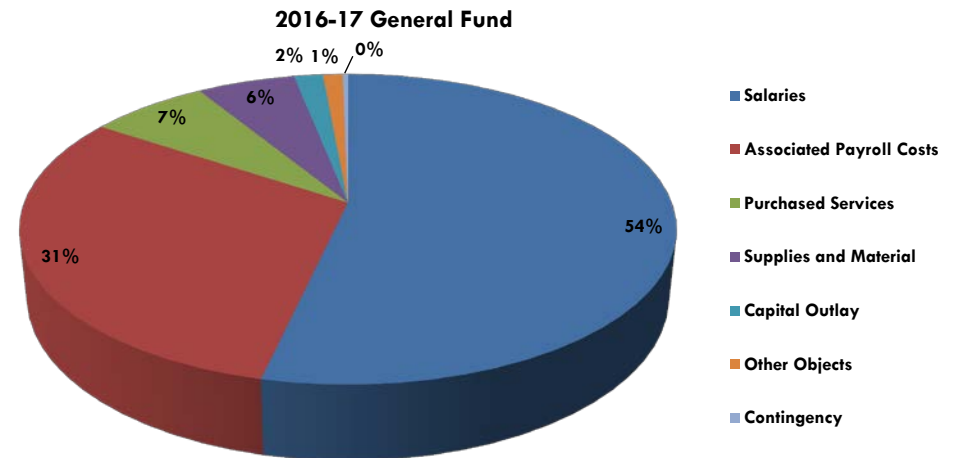
These are amounts set aside for contingency and reserve for next year.

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**ADOPTED EXPENDITURES BY OBJECT**  
**FYE JUNE 30, 2017**



OBJECT	Adopted 2016-17
Salaries	20,570,649
Associated Payroll Costs	11,941,091
Purchased Services	2,930,622
Supplies and Material	3,327,236
Capital Outlay	563,300
Other Objects	4,222,085
Contingency	100,000
<b>Total Expenditures</b>	<b>43,654,983</b>

OBJECT	Adopted 2016-17
Salaries	17,898,896
Associated Payroll Costs	10,253,744
Purchased Services	2,305,501
Supplies and Material	1,900,099
Capital Outlay	563,300
Other Objects	382,253
Contingency	100,000
<b>Total Expenditures</b>	<b>33,403,793</b>



**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**ADOPTED BUDGET - ALL FUNDS**  
**FYE JUNE 30, 2017**

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
<b>REVENUES</b>					
Local sources	5,670,308	302,963	2,318,444	-	8,291,715
Intermediate sources	106,000	-	-	-	106,000
State sources	23,325,277	241,449	-	-	23,566,726
Federal sources	2,464,000	5,606,860	-	-	8,070,860
<b>TOTAL REVENUE</b>	<b>31,565,585</b>	<b>6,151,272</b>	<b>2,318,444</b>	<b>-</b>	<b>40,035,302</b>
<b>EXPENDITURES</b>					
Instruction	18,990,876	2,132,246	-	-	21,123,122
Support services	13,980,904	2,037,649	-	-	16,018,553
Enterprise and community services	111,713	2,350,642	-	-	2,462,355
Facilities acquisition and construction	220,300	-	-	-	220,300
Debt service	-	-	3,730,653	-	3,730,653
Contingency	100,000	-	-	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>33,403,793</b>	<b>6,520,537</b>	<b>3,730,653</b>	<b>-</b>	<b>43,654,983</b>
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>(1,838,208)</b>	<b>(369,265)</b>	<b>(1,412,209)</b>	<b>-</b>	<b>(3,619,682)</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**ADOPTED BUDGET - ALL FUNDS**  
**FYE JUNE 30, 2017**

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	376,000	245,840	1,082,709	-	1,704,549
Operating transfers out	(1,704,549)	-	-	-	(1,704,549)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,328,549)</b>	<b>245,840</b>	<b>1,082,709</b>	<b>-</b>	<b>-</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>(3,166,757)</b>	<b>(123,425)</b>	<b>(329,500)</b>	<b>-</b>	<b>(3,619,682)</b>
<b>FUND BALANCE, JULY 1</b>	<b>9,373,364</b>	<b>273,425</b>	<b>476,700</b>	<b>-</b>	<b>10,123,489</b>
<b>FUND BALANCE, JUNE 30</b>	<b>6,206,607</b>	<b>150,000</b>	<b>147,200</b>	<b>-</b>	<b>6,503,807</b>

# GENERAL FUND

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The General fund accounts for all general operating revenue, expenditures and transfers of the District. The principal sources of revenue are from the local tax levy, state basic school support and Impact Aid funds.

The sub fund account groupings are used to separate accounting records from management purposes. The sub fund account groupings are as follows:



Artwork provided by MHS Student 2016

- General (100)
- Bus Replacement Fund (101)
- Employee Wellness Fund (102)
- Warm Springs Housing (104)
- Performing Arts Fund (105)
- Technology Replacement Fund (107)
- Textbook Replacement Fund (108)
- Equipment Replacement Fund (109)
- Maintenance Projects Fund (110)
- PERS Reserve Fund (111)
- Stabilization Fund (118)
- Warm Springs School Fund (119)

## GENERAL FUND SUB-FUNDS

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### **101 – BUS REPLACEMENT FUND (Page 50-51):**

This subfund is designated for the replacement of buses and major bus repairs and retrofits. Revenues are derived from the State School Support as a result of depreciation of buses and transfers from the General Fund. In order to meet the HB2795 mandate of retrofitting buses with clean emissions by 2027 the District will need to ensure that the Bus Replacement Fund is adequately funded. Routine and ongoing operational cost for District owned buses are separately provided for in the General Fund. The 2016-2017 budget reflects the purchase of two buses, retrofit to one bus, and the purchase of one excursion. (see page 187 for Bus Replacement Schedule)

### **102 – EMPLOYEE WELLNESS FUND (Page 52-53):**

This subfund was created in order to sustain the Staff Wellness Program that initiated as a result of two multi-year grants. The grant ended in June 2015. Under the wellness program staff can enjoy access to exercise programs like Yoga, Boot Camp, and basketball and participate in nutrition and fitness challenges that help motivate staff to take control options. In addition to wellness, this fund also supports CPR certification for all 509-J employees. Revenues are derived from participation fees and transfers from the General Fund. The 2016-2017 budget reflects a transfer of \$10,000.

### **104 – WARM SPRINGS HOUSING FUND (Page 54-55):**

The Warm Springs Housing Fund is used for the repairs and maintenance of District owned rental property in Warm Springs. The District leases the properties to current District employees. Revenues for this fund are derived from rental income.

### **105 – PERFORMING ARTS CENTER FUND (Page 56-57):**

The Performing Arts Center Fund is used for the operations and maintenance of the new performing arts center. This fund is supported by rental fees and transfers from the General Fund. The 2016-2017 budget reflects a transfer of \$135,000.

### **107 – TECHNOLOGY REPLACEMENT FUND (Page 58-59):**

This fund is utilized to support the District's technology infrastructure. The Technology Replacement subfund will be funded by E-Rate reimbursements and transfers from the General Fund. These resources are intended to replace District technology asset that have become obsolete or have catastrophically failed and cannot be repaired. The 2016-2017 budget reflects a transfer of \$56,000 from the General Fund.

### **108 – TEXTBOOK RESERVE FUND (Page 60-61):**

The Textbook Reserve Fund is intended to provide funds for the 7-year textbook adoption schedule established by the Oregon Department of Education, for additional curriculum necessary for the adoption of the Common Core State Standards, and for miscellaneous purchases necessary to support curriculum objectives. The 2016-2017 budget reflects a transfer of \$50,000 from the General Fund. (see page 189 for Textbook Adoption Schedule)

## GENERAL FUND SUB-FUNDS

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### **109 – EQUIPMENT REPLACEMENT FUND (Page 62-63):**

This subfund is intended to replace non-technology assets that have become obsolete or have catastrophically failed and cannot be repaired. Transfers from the General Fund will support the resource requirements for this subfund. The 2016-2017 reflects a transfer from the General Fund of \$25,000. (see page 190 for Equipment Replacement List)

### **110 – MAINTENANCE PROJECTS FUND (Page 64-65):**

The Maintenance Projects subfund was established for ongoing major maintenance projects at existing schools and support service sites. Resources for this fund depend on a transfer of resources from the General Fund and public purposes charges remitted from PGE. Expenditures from this fund are determined based on the Maintenance Projects replacement plan schedule (pages 192-195).

### **111 – PERS RESERVE FUND (Page 66-67):**

The PERS Reserve Fund was established in 2008-2009 through Board resolution and is part of the stabilization funds. These funds are to be expended to equalize funding year to year and by transferring to the General Fund to offset rising PERS cost.

### **118 – STABILIZATION FUND (Page 68-69):**

The Stabilization Fund was established in 2008-2009 through Board resolution and is part of the stabilization funds for use in stabilizing the highs and lows of funding from federal, state and local sources and to provide a consistent education opportunity for students over a long period of time. The District transferred monies to various funds for the 2015-2016 budget year. This fund is inactive for the 2016-2017 budget year.

### **119 – WARM SPRINGS K-8 BUILDING FUND (Page 70-71):**

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

**Jefferson County School District**  
**Transfer From General Fund to Other Funds**  
**June 30, 2017**

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<b>TRANSFER FROM GENERAL FUND TO:</b>
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Fund	Fund Description	Amount
101	Bus Replacement Plan	100,000
102	Wellness Program Fund	10,000
105	Performing Arts Center Fund	135,000
107	Technology Replacement Fund	56,000
108	Textbook Adoption Fund	50,000
109	Equipment Replacement Fund	25,000
206	Activity Bus Fund	10,000
222	SMILE Fund	10,940
232	On-Site Child Care Fund	24,900
280	Food Services	200,000
303	PERs UAL Debt	1,082,709
<b>Total General Fund Transfers</b>		<b>1,704,549</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET**  
**FYE JUNE 30, 2017**

	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>REVENUES</b>						
Local sources	5,420,680	5,598,374	5,539,755	5,670,308	5,670,308	5,670,308
Intermediate sources	113,184	116,740	80,000	106,000	106,000	106,000
State sources	20,426,414	24,157,598	22,994,108	23,325,277	23,325,277	23,325,277
Federal sources	1,747,539	2,333,184	2,362,000	2,464,000	2,464,000	2,464,000
<b>TOTAL REVENUE</b>	<b>27,707,817</b>	<b>32,205,896</b>	<b>30,975,863</b>	<b>31,565,585</b>	<b>31,565,585</b>	<b>31,565,585</b>
<b>EXPENDITURES</b>						
Instruction	15,651,728	17,253,419	18,395,805	18,990,876	18,990,876	18,990,876
Support Services	12,336,311	12,385,517	13,735,512	13,980,904	13,980,904	13,980,904
Enterprise and Community Services	41,229	49,327	125,785	111,713	111,713	111,713
Facilities Acquisition and Construction	-	-	400,000	220,300	220,300	220,300
Debt Service	-	-	-	-	-	-
Contingency	-	-	20,000	100,000	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>28,029,268</b>	<b>29,688,262</b>	<b>32,677,101</b>	<b>33,403,793</b>	<b>33,403,793</b>	<b>33,403,793</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(321,451)</b>	<b>2,517,634</b>	<b>(1,701,238)</b>	<b>(1,838,208)</b>	<b>(1,838,208)</b>	<b>(1,838,208)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	941,600	879,000	1,796,352	376,000	376,000	376,000
Operating transfers out	(2,151,375)	(2,373,822)	(3,109,607)	(1,704,549)	(1,704,549)	(1,704,549)
Gain (loss) on sale of capital assets	1,302	98,864	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,208,473)</b>	<b>(1,395,958)</b>	<b>(1,313,255)</b>	<b>(1,328,549)</b>	<b>(1,328,549)</b>	<b>(1,328,549)</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>(1,529,924)</b>	<b>1,121,676</b>	<b>(3,014,493)</b>	<b>(3,166,757)</b>	<b>(3,166,757)</b>	<b>(3,166,757)</b>
<b>FUND BALANCE, JULY 1</b>	<b>11,416,905</b>	<b>9,886,981</b>	<b>10,661,717</b>	<b>9,373,364</b>	<b>9,373,364</b>	<b>9,373,364</b>
<b>FUND BALANCE, JUNE 30</b>	<b>9,886,981</b>	<b>11,008,657</b>	<b>7,647,224</b>	<b>6,206,607</b>	<b>6,206,607</b>	<b>6,206,607</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET**  
**FYE JUNE 30, 2017**

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
<b>REVENUES</b>			
Local sources	5,515,308	155,000	5,670,308
Intermediate sources	44,000	62,000	106,000
State sources	23,190,277	135,000	23,325,277
Federal sources	2,464,000	-	2,464,000
<b>TOTAL REVENUE</b>	<b>31,213,585</b>	<b>352,000</b>	<b>31,565,585</b>
<b>EXPENDITURES</b>			
Instruction	18,686,180	304,696	18,990,876
Support Services	13,288,325	692,579	13,980,904
Enterprise and Community Services	31,588	80,125	111,713
Facilities Acquisition and Construction	-	220,300	220,300
Debt Service	-	-	-
Contingency	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>32,106,093</b>	<b>1,297,700</b>	<b>33,403,793</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(892,508)</b>	<b>(945,700)</b>	<b>(1,838,208)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	376,000	376,000
Operating transfers out	(1,704,549)	-	(1,704,549)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,704,549)</b>	<b>376,000</b>	<b>(1,328,549)</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>(2,597,057)</b>	<b>(569,700)</b>	<b>(3,166,757)</b>
<b>FUND BALANCE, JULY 1</b>	<b>5,652,305</b>	<b>3,721,059</b>	<b>9,373,364</b>
<b>FUND BALANCE, JUNE 30</b>	<b>3,055,248</b>	<b>3,151,359</b>	<b>6,206,607</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**GENERAL AND GENERAL SUB FUNDS RESOURCES**  
**FYE JUNE 30, 2017**

OBJECT	DESCRIPTION	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1111	CURRENT YEAR'S TAXES*	3,607,424	3,728,747	3,763,000	3,895,000	3,895,000	3,895,000
1112	PRIOR YEAR'S TAXES*	202,170	145,302	132,000	97,500	97,500	97,500
1113	COUNTY TAX SALES FOR BACK TAXES*	403	3,334	-	-	-	-
1114	PAYMENTS IN LIEU OF PROPERTY TAXES*	1,238	-	-	-	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	70,024	80,949	35,000	50,000	50,000	50,000
1415	TRANSPORTATION FEES IN DISTRICT	41,969	31,632	37,500	30,000	30,000	30,000
1420	SUMMER SCHOOL TRANSPORTATION	-	3,749	2,500	-	-	-
1510	INTEREST ON INVESTMENTS	92,007	74,839	50,000	63,100	63,100	63,100
1710	ADMISSIONS	16,636	19,268	16,000	17,500	17,500	17,500
1910	BUILDING & EQUIPMENT RENTALS REVENUE	49,361	56,451	110,864	55,500	55,500	55,500
1920	DONATIONS/CONTRIBUTIONS	650	250	-	-	-	-
1980	FEES CHARGED TO GRANTS	132,311	181,101	122,185	103,000	103,000	103,000
1990	MISCELLANEOUS REVENUE	126,049	14,088	2,000	10,000	10,000	10,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	7,221	98,522	25,000	55,000	55,000	55,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	5,187	72,050	25,000	50,000	50,000	50,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	195	3,453	2,000	1,500	1,500	1,500
1994	FINGERPRINTING CHARGES	3,186	5,638	5,000	5,000	5,000	5,000
1995	MEDICAID (FORMERLY REIMB SALARIES)	62,738	24,981	15,000	20,000	20,000	20,000
1996	EMPLOYEE WELLNESS FEES	50	1,561	2,000	2,000	2,000	2,000
1997	PAY TO PLAY	7,154	12,690	5,000	7,500	7,500	7,500
1998	E-RATE REVENUE	67,002	62,063	157,000	125,000	125,000	125,000
1999	PERS UAL	927,707	977,707	1,032,707	1,082,708	1,082,708	1,082,708
2101	COUNTY SCHOOL FUNDS*	42,376	44,930	20,000	44,000	44,000	44,000
2240	PUBLIC PURPOSE CHARGE	70,809	71,811	60,000	62,000	62,000	62,000
3101	STATE SCHOOL FUND*	20,195,979	23,898,848	22,722,733	23,043,326	23,043,326	23,043,326
3103	COMMON SCHOOL FUND*	228,056	247,829	271,375	281,951	281,951	281,951
3299	STATE GRANT RESTRICTED	2,379	10,920	-	-	-	-
4300	JROTC	60,769	61,380	62,000	62,000	62,000	62,000
4711	CARL PERKINS GRANT	939	5,620	-	2,000	2,000	2,000
4712	TITLE I-C SUMMER PROGRAM	10,488	-	-	-	-	-
4801	FEDERAL FOREST FEES*	94,418	91,835	-	-	-	-
4802	IMPACT AID ENTITLEMENT	1,580,925	2,165,658	2,300,000	2,400,000	2,400,000	2,400,000
4900	REVENUE FOR ON BEHALF OF DISTRICT	-	8,691	-	-	-	-
5201	OPERATING TRANSFERS IN	941,600	879,000	1,796,352	376,000	376,000	376,000

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**GENERAL AND GENERAL SUB FUNDS RESOURCES**  
**FYE JUNE 30, 2017**

OBJECT	DESCRIPTION	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
5300	SALE/COMP LOSS OF ASSETS	1,302	98,864	-	-	-	-
5400	BEGINNING FUND BALANCE	11,416,905	9,886,981	10,661,717	9,373,364	9,373,364	9,373,364
<b>TOTALS</b>		<b>40,067,624</b>	<b>43,070,741</b>	<b>43,433,932</b>	<b>41,314,949</b>	<b>41,314,949</b>	<b>41,314,949</b>
*Revenue included in State School Fund Formula		24,372,063	28,160,825	26,909,108	27,361,777	27,361,777	27,361,777
Required State Food Services Match (Fund 280 - Page 81)		15,091	15,078	15,500	15,750	15,750	15,750
<b>Total State School Fund Formula Revenue</b>		<b>24,387,154</b>	<b>28,175,903</b>	<b>26,924,608</b>	<b>27,377,527</b>	<b>27,377,527</b>	<b>27,377,527</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION**  
**FYE JUNE 30, 2017**

FUNCTION	DESCRIPTION	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1111	ELEMENTARY INSTRUCTION	6,193,372	6,640,936	6,794,692	6,782,795	6,782,795	6,782,795
1121	MIDDLE SCHOOL INSTRUCTION	2,114,954	2,351,714	2,678,723	2,650,776	2,650,776	2,650,776
1122	MIDDLE SCHOOL EXTRACURRICULAR	132,397	190,136	177,157	162,707	162,707	162,707
1131	HIGH SCH REGULAR INSTRUCTION	2,883,777	2,995,000	3,140,991	3,505,540	3,505,540	3,505,540
1132	HIGH SCHOOL EXTRACURRICULAR	467,701	539,582	514,815	522,892	522,892	522,892
1210	TAG INSTRUCTIONAL PROGRAM	108,898	109,600	111,363	61,530	61,530	61,530
1220	LIFE SKILLS INSTRUCT PROGRAM	1,397,427	1,270,834	1,429,070	1,562,235	1,562,235	1,562,235
1221	LEARNING CENTER - STRUCTURED AND INSTENSIVE	-	-	-	1,398	1,398	1,398
1223	COMMUNITY TRANSITION CENTER	69,948	195,072	268,512	205,086	205,086	205,086
1227	EXTENDED SCHOOL YEAR	16,554	19,879	21,032	22,358	22,358	22,358
1229	BEHAVIORAL PROGRAM	119,621	323,275	549,490	611,709	611,709	611,709
1250	SPECIAL EDUCATION PROGRAM	1,171,757	1,289,162	1,279,711	1,353,634	1,353,634	1,353,634
1272	TITLE I-A/D	794	-	-	-	-	-
1283	ALTERNATIVE EDUCATION	179,729	425,921	459,336	653,251	653,251	653,251
1291	ESL INSTRUCTIONAL PROGRAM	780,877	902,310	920,912	838,533	838,533	838,533
1296	INDIAN EDUCATION	1,500	-	-	-	-	-
1460	SPECIAL SUMMER PROGRAM	12,422	-	50,000	56,433	56,433	56,433
2112	ATTENDANCE SERVICES	-	64,306	60,371	67,103	67,103	67,103
2114	STUDENT ACCOUNTING SERVICES	168,809	199,430	211,799	203,980	203,980	203,980
2115	STUDENT SAFETY	69,768	72,240	79,000	76,500	76,500	76,500
2122	COUNSELING SERVICES	445,257	546,725	622,710	668,009	668,009	668,009
2130	HEALTH & NURSING SERVICES	100,016	144,964	154,585	162,382	162,382	162,382
2160	OTHER STUDENT TREATMENT SERVICES	47,773	54,306	59,000	64,900	64,900	64,900
2190	STUDENT SUPPORT SERVICES	193,990	207,877	207,239	236,742	236,742	236,742
2211	IMPROVEMENT OF INSTRUCTION SERVICES	219,737	255,125	245,086	320,006	320,006	320,006
2213	CURRICULUM DEVELOPMENT	6,392	51,636	40,182	-	-	-
2220	EDUCATIONAL MEDIA SERVICES	450,238	449,739	470,889	474,341	474,341	474,341
2230	ASSESSMENT & TESTING	71,954	50,308	64,152	109,156	109,156	109,156
2240	INSTRUCTIONAL STAFF DEVELOPMENT	68,949	44,266	71,268	84,675	84,675	84,675
2244	ADMINISTRATION STAFF DEVELOPMENT	24,095	13,745	20,000	25,000	25,000	25,000
2310	BOARD OF EDUCATION SERVICES	136,967	95,047	252,750	169,950	169,950	169,950

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION**  
**FYE JUNE 30, 2017**

FUNCTION	DESCRIPTION	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
2321	OFFICE OF SUPERINTENDENT	358,656	355,960	472,718	361,703	361,703	361,703
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	74,809	38,736	45,700	46,855	46,855	46,855
2410	OFFICE OF THE PRINCIPAL SERVICES	2,605,285	2,341,514	2,559,475	2,682,137	2,682,137	2,682,137
2520	FISCAL SERVICES	605,832	474,893	513,211	548,811	548,811	548,811
2528	RISK MANAGEMENT SERVICES	69,579	74,061	77,950	79,300	79,300	79,300
2542	BUILDINGS SERVICES	2,393,716	2,484,828	2,572,884	2,690,397	2,690,397	2,690,397
2543	GROUPS SERVICES	86,999	73,496	86,613	88,971	88,971	88,971
2544	MAINTENANCE SERVICES	1,064,950	1,097,983	1,070,243	1,093,025	1,093,025	1,093,025
2546	SECURITY SERVICES	3,392	3,877	4,300	4,750	4,750	4,750
2552	VEHICLE OPERATION SERVICES	1,906,823	1,928,421	2,376,168	2,345,296	2,345,296	2,345,296
2572	PURCHASING SERVICES	4,223	32,284	25,390	27,660	27,660	27,660
2573	WAREHOUSE & DISTRIBUTING SERVICES	634	6,361	-	21,770	21,770	21,770
2574	PUBLISHING & DUPLICATING SERVICES	(10,118)	-	7,500	7,500	7,500	7,500
2623	EVALUATION SERVICES	12,019	10,500	13,500	15,000	15,000	15,000
2626	GRANT WRITING SERVICES	21,118	-	15,000	20,000	20,000	20,000
2633	PUBLIC INFORMATION SERVICES	16,634	33,256	40,000	40,250	40,250	40,250
2640	STAFF SERVICES (HUMAN RESOURCES)	402,967	456,343	485,720	466,672	466,672	466,672
2642	RECRUITMENT SERVICES	5,332	11,542	14,300	13,100	13,100	13,100
2645	EMPLOYEE HEALTH SERVICES	7,271	8,603	19,256	11,000	11,000	11,000
2660	TECHNOLOGY SERVICES	442,174	422,815	507,637	534,356	534,356	534,356
2669	TELECOMMUNICATIONS SERVICES	112,349	155,720	156,440	143,940	143,940	143,940
2700	SUPPLEMENTAL RETIREMENT PROGRAM	147,723	124,609	112,476	75,667	75,667	75,667
3100	FOOD SERVICES	-	-	-	8,198	8,198	8,198
3320	COMMUNITY RECREATION SERVICES	37,500	37,500	37,500	30,000	30,000	30,000
3330	PARENT INVOLVEMENT	3,596	519	1,321	1,588	1,588	1,588
3390	OTHER COMMUNITY SERVICES	60	11,308	86,964	71,927	71,927	71,927
3501	CHILD CARE PROVIDER SERVICES	73	-	-	-	-	-
4150	FACILITIES ACQUISITION AND CONSTRUCTION	-	-	400,000	220,300	220,300	220,300
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	1,041,600	879,000	1,796,352	376,000	376,000	376,000
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	184,309	255,457	280,548	245,840	245,840	245,840
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	925,466	975,452	1,032,707	1,082,709	1,082,709	1,082,709

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION**  
**FYE JUNE 30, 2017**

FUNCTION	DESCRIPTION	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
5204	INTERFUND TRANSFER TO CAPITAL PROJECTS FUNDS	-	263,914	-	-	-	-
6110	CONTINGENCY	-	-	20,000	100,000	100,000	100,000
7000	UNAPPROP END FUND BALANCE	9,886,981	11,008,657	7,647,224	6,206,607	6,206,607	6,206,607
<b>TOTALS</b>		<b>40,067,624</b>	<b>43,070,741</b>	<b>43,433,932</b>	<b>41,314,949</b>	<b>41,314,949</b>	<b>41,314,949</b>

**Jefferson County School District 509-J**  
**Reserve Balance**  
**FYE June 30, 2017**

Fund	Description	FY11-12 Actuals	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Adopted Budget
100	General Fund	\$8,313,058	\$8,342,169	\$6,669,506	\$6,130,653	\$4,427,792	\$5,652,305	\$3,055,248
101	Bus Replacement Fund	\$24,913	\$50,414	\$186,031	\$805,669	\$701,000	\$847,650	\$768,650
102	Employee Wellness Fund	\$0	\$0	\$0	\$0	\$0	\$16,000	\$18,000
104	Warm Springs Housing Fund	\$36,425	\$40,653	\$46,701	\$65,848	\$16,000	\$60,000	\$35,000
105	Performing Arts Center Fund	\$0	\$0	\$0	\$32,322	\$0	\$0	\$0
107	Technology Replacement Fund	\$0	\$0	\$0	\$73,927	\$92,000	\$50,300	\$46,600
108	Textbook Reserve Fund	\$0	\$0	\$0	\$38,331	\$566,320	\$538,000	\$312,000
109	Equipment Replacement Fund	\$0	\$35,000	\$102,888	\$317,463	\$340,000	\$374,963	\$324,963
110	Maintenance Projects Fund	\$313,990	\$89,971	\$239,612	\$904,365	\$410,000	\$740,000	\$552,000
111	PERS Reserve Fund	\$667,812	\$542,812	\$667,812	\$667,812	\$667,812	\$667,812	\$667,812
118	Stabilization Fund	\$1,884,161	\$1,889,552	\$1,548,096	\$1,545,934	\$0	\$0	\$0
119	Warm Spring K-8 Building	\$426,334	\$426,334	\$426,334	\$426,334	\$426,300	\$426,334	\$426,334
<b>Total Fund Balance</b>		<b>\$11,666,693</b>	<b>\$11,416,905</b>	<b>\$9,886,981</b>	<b>\$11,008,658</b>	<b>\$7,647,224</b>	<b>\$9,373,364</b>	<b>\$6,206,607</b>
<b>Appropriated Fund Balance</b>		\$2,498,890	\$2,750,716	\$2,620,306	\$3,014,493	\$0	\$0	\$0
Unassigned Fund Balance		\$5,814,168	\$5,591,453	\$4,049,200	\$3,116,160	\$4,427,792	\$5,652,305	\$3,055,248
Assigned Fund Balance		\$5,852,525	\$5,825,452	\$5,837,780	\$7,892,498	\$3,219,432	\$3,721,059	\$3,151,359
<b>Total Fund Balance</b>		<b>\$11,666,693</b>	<b>\$11,416,905</b>	<b>\$9,886,981</b>	<b>\$11,008,658</b>	<b>\$7,647,224</b>	<b>\$9,373,364</b>	<b>\$6,206,607</b>
<i>Total General Fund Revenues</i>		<i>\$28,543,317</i>	<i>\$28,193,050</i>	<i>\$27,707,817</i>	<i>\$32,205,897</i>	<i>\$30,533,500</i>	<i>\$31,260,127</i>	<i>\$31,565,585</i>
Unassigned General Fund Reserve Balance %		20%	20%	15%	10%	15%	18%	10%
Assigned General Fund Reserve Balance %		21%	21%	21%	25%	11%	12%	10%
<b>Total General Fund Reserve Balance %</b>		<b>41%</b>	<b>40%</b>	<b>36%</b>	<b>34%</b>	<b>25%</b>	<b>30%</b>	<b>20%</b>



## GENERAL FUND ADOPTED BUDGET FYE JUNE 30, 2017

### REVENUES

ACCOUNT	FY13-14 ACTUALS	FY14-15 ACTUALS	FY15-16 YTD	FY15-16 PROJECTED	FY15-16 ADOPTED BUDGET	FY16-17 PROPOSED BUDGET	FY16-17 APPROVED BUDGET	FY16-17 ADOPTED BUDGET
1100 Property Taxes	3,811,235	3,877,383	3,914,910	3,964,900	3,895,000	3,992,500	3,992,500	3,992,500
1300 Tuition From Other Districts	70,024	80,949	57,609	57,600	35,000	50,000	50,000	50,000
1400 Transportation Fees	41,969	35,381	24,987	35,000	40,000	30,000	30,000	30,000
1510 Interest on Investments	92,007	74,839	68,795	75,000	50,000	63,100	63,100	63,100
1700 Activity Fees	16,636	19,268	-	16,000	16,000	17,500	17,500	17,500
1900 Other Revenue	1,367,049	1,425,666	931,708	1,318,500	1,261,392	1,362,208	1,362,208	1,362,208
2101 County School	42,376	44,930	1,480	46,492	20,000	44,000	44,000	44,000
3101 State School Support Fund	20,038,722	22,130,383	20,455,347	22,170,977	22,582,733	22,908,326	22,908,326	22,908,326
3103 Common School Fund	228,056	247,829	119,641	239,281	271,375	281,951	281,951	281,951
3299 Restricted State Grants in Aid	2,379	10,920	-	-	-	-	-	-
4300 Federal Funds Direct from Feds	60,769	61,380	46,779	62,000	62,000	62,000	62,000	62,000
4700 Federal Funds Through Intermediate	11,427	5,620	2,649	1,800	-	2,000	2,000	2,000
4801 Forest Fees	94,418	91,835	5,540	91,782	-	-	-	-
4802 Impact Aid	1,556,281	2,165,658	2,376,787	2,376,787	2,300,000	2,400,000	2,400,000	2,400,000
5200 Interfund Transfers	364,600	-	445,934	445,934	448,096	-	-	-
5300 Sale/Comp Loss Assets	1,302	8,200	-	-	-	-	-	-
5400 Beginning Fund Balance	8,342,169	6,669,506	6,130,653	6,130,653	6,128,508	5,652,305	5,652,305	5,652,305
<b>TOTAL RESOURCES</b>	<b>36,141,419</b>	<b>36,949,745</b>	<b>34,582,819</b>	<b>37,032,706</b>	<b>37,110,104</b>	<b>36,865,890</b>	<b>36,865,890</b>	<b>36,865,890</b>

## EXPENDITURES

ACCOUNT	FY13-14 ACTUALS	FY14-15 ACTUALS	FY15-16 YTD	FY15-16 PROJECTED	FY15-16 ADOPTED BUDGET	FY16-17 PROPOSED BUDGET	FY16-17 APPROVED BUDGET	FY16-17 ADOPTED BUDGET
1000 Instructional Services	15,650,228	16,829,473	10,329,225	17,317,718	17,995,805	18,686,180	18,686,180	18,686,180
2000 Support Services	12,118,681	11,915,558	8,581,668	12,462,882	12,966,176	13,288,325	13,288,325	13,288,325
3000 Community & Enterprise Services	41,229	39,153	19,451	38,289	38,821	31,588	31,588	31,588
4000 Building & Facilities Acquisition	-	-	-	-	-	-	-	-
5100 Debt Service	-	-	-	-	-	-	-	-
5200 Transfer of Funds	1,661,775	2,034,909	1,378,609	1,561,511	1,561,511	1,704,548	1,704,548	1,704,548
6000 Contingency	-	-	-	-	20,000	100,000	100,000	100,000
7000 Reserve for Next Year	6,669,506	6,130,653	-	5,652,305	4,527,792	3,055,249	3,055,249	3,055,249
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,141,419</b>	<b>\$ 36,949,745</b>	<b>\$ 20,308,953</b>	<b>\$ 37,032,706</b>	<b>\$ 37,110,104</b>	<b>\$ 36,865,890</b>	<b>\$ 36,865,890</b>	<b>\$ 36,865,890</b>

<b>Projected Ending Fund Balance</b>	<b>\$</b>	<b>6,669,506</b>	<b>\$</b>	<b>6,130,653</b>	<b>\$</b>	<b>14,273,865</b>	<b>\$</b>	<b>5,652,305</b>	<b>\$</b>	<b>4,527,792</b>	<b>\$</b>	<b>3,055,249</b>	<b>\$</b>	<b>3,055,249</b>	<b>\$</b>	<b>3,055,249</b>
<b>Projected Fund Balance Percentage</b>		<b>24%</b>		<b>20%</b>		<b>50%</b>		<b>18%</b>		<b>15%</b>		<b>9.8%</b>		<b>9.8%</b>		<b>9.8% *</b>
<b>Use of Reserves</b>	<b>\$</b>	<b>1,672,663</b>	<b>\$</b>	<b>538,854</b>	<b>\$</b>	<b>(8,143,213)</b>	<b>\$</b>	<b>478,348</b>	<b>\$</b>	<b>1,600,716</b>	<b>\$</b>	<b>2,597,056</b>	<b>\$</b>	<b>2,597,056</b>	<b>\$</b>	<b>2,597,056</b>

\* Defined as a percentage of actual revenues.

## **RESOURCES**



Photo taken by MHS Photography 2016 (Student: Tiffany Bristow)

**AND**

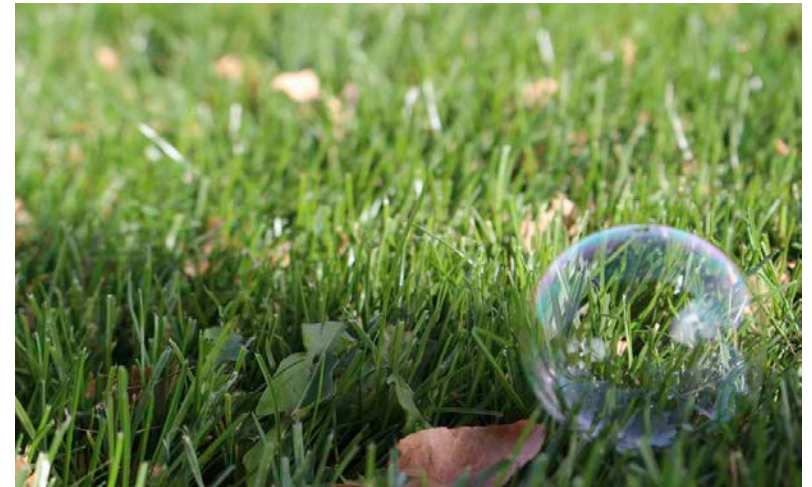


Photo taken by MHS Photography 2016 (Student: Laisha Alvarez)

## **REQUIREMENTS**

## **REPORT BY FUND**

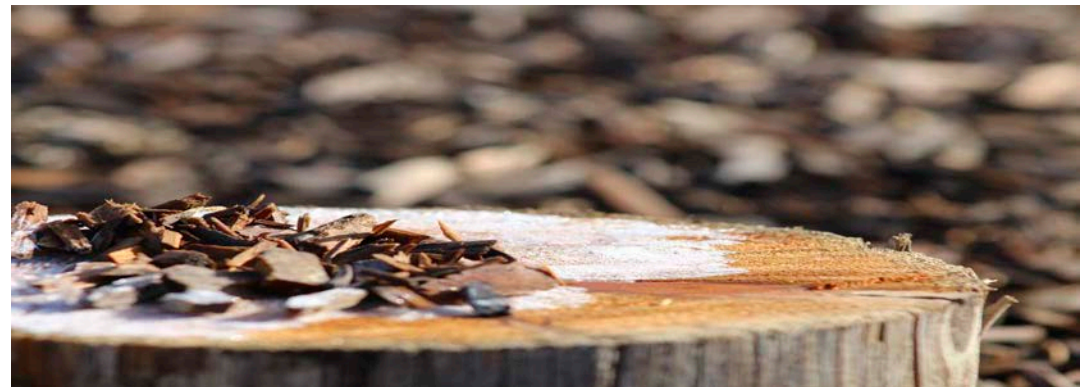


Photo taken by MHS Photography 2016 (Student: Dani Schmaltz)

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	100	GENERAL FUND						
	1111	CURRENT YEAR'S TAXES	3,607,424	3,728,747	3,763,000	3,895,000	3,895,000	3,895,000
	1112	PRIOR YEAR'S TAXES	202,170	145,302	132,000	97,500	97,500	97,500
	1113	COUNTY TAX SALES FOR BACK TAXES	403	3,334	-	-	-	-
	1114	PAYMENTS IN LIEU OF PROPERTY TAXES	1,238	-	-	-	-	-
	1312	TUITION FROM OTHER OREGON DISTRICTS	70,024	80,949	35,000	50,000	50,000	50,000
	1415	TRANSP FEES IN-DISTRICT	41,969	31,632	37,500	30,000	30,000	30,000
	1420	SUMMER SCHOOL TRANSPORTATION	-	3,749	2,500	-	-	-
	1510	INTEREST ON INVESTMENTS	92,007	74,839	50,000	63,100	63,100	63,100
	1710	ADMISSIONS	16,636	19,268	16,000	17,500	17,500	17,500
	1910	RENTAL REVENUE	27,600	33,625	27,500	27,500	27,500	27,500
	1920	DONATIONS/CONTRIBUTIONS	650	250	-	-	-	-
	1980	FEES CHARGED TO GRANTS	132,311	181,101	122,185	103,000	103,000	103,000
	1990	LOCAL MISCELLANEOUS REV	126,049	14,088	2,000	10,000	10,000	10,000
	1991	MIS REVENUE - INSTRUCTION	7,221	98,522	25,000	55,000	55,000	55,000
	1992	MIS REVENUE - SUPPORT SERVICES	5,187	72,050	25,000	50,000	50,000	50,000
	1993	MIS REVENUE - COMMUNITY SERVICES	195	3,453	2,000	1,500	1,500	1,500
	1994	FINGERPRINTING CHARGES	3,186	5,638	5,000	5,000	5,000	5,000
	1995	MEDICAID REVENUES	62,738	24,981	15,000	20,000	20,000	20,000
	1996	EMPLOYEE WELLNESS FEES	50	1,561	-	-	-	-
	1997	PAY TO PLAY	7,154	12,690	5,000	7,500	7,500	7,500
	1998	E-RATE REVENUE	67,002	-	-	-	-	-
	1999	PERS UAL	927,707	977,707	1,032,707	1,082,708	1,082,708	1,082,708
1000 REVENUE FROM LOCAL SOURCES			5,398,919	5,513,485	5,297,392	5,515,308	5,515,308	5,515,308
	2101	COUNTY SCHOOL FUNDS	42,376	44,930	20,000	44,000	44,000	44,000
2000 REVENUE FROM INTERMEDIATE SOURCES			42,376	44,930	20,000	44,000	44,000	44,000
	3101	STATE SCHOOL FUND	20,038,722	22,130,383	22,582,733	22,908,326	22,908,326	22,908,326

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	100	GENERAL FUND						
	3103	COMMON SCHOOL FUND	228,056	247,829	271,375	281,951	281,951	281,951
	3299	STATE GRANT/RESTRICTED	2,379	10,920	-	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>20,269,158</b>	<b>22,389,132</b>	<b>22,854,108</b>	<b>23,190,277</b>	<b>23,190,277</b>	<b>23,190,277</b>
	4300	FEDERAL GRANT (DIRECT)	60,769	61,380	62,000	62,000	62,000	62,000
	4711	CARL PERKINS GRANT	939	5,620	-	2,000	2,000	2,000
	4712	TITLE I-C SUMMER PROGRAM	10,488	-	-	-	-	-
	4801	FEDERAL FOREST FEES	94,418	91,835	-	-	-	-
	4802	IMPACT AID ENTITLEMENT	1,556,281	2,165,658	2,300,000	2,400,000	2,400,000	2,400,000
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,722,895</b>	<b>2,324,493</b>	<b>2,362,000</b>	<b>2,464,000</b>	<b>2,464,000</b>	<b>2,464,000</b>
	5201	INTERFUND TRANSFER - GENERAL FUND	364,600	-	448,096	-	-	-
	5300	SALE/COMP LOSS OF ASSETS	1,302	8,200	-	-	-	-
	<b>5400</b>	<b>BEGINNING FUND BALANCE</b>	<b>8,342,169</b>	<b>6,669,506</b>	<b>6,128,508</b>	<b>5,652,305</b>	<b>5,652,305</b>	<b>5,652,305</b>
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>8,708,071</b>	<b>6,677,706</b>	<b>6,576,605</b>	<b>5,652,305</b>	<b>5,652,305</b>	<b>5,652,305</b>
Total Fund	100	General Fund	36,141,419	36,949,745	37,110,104	36,865,890	36,865,890	36,865,890

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

		Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	100	GENERAL FUND								
Function	1111	ELEMENTARY INSTRUCTION								
	100	3,861,454	3,959,700	4,127,164	83.15	4,163,827	81.36	4,163,827	4,163,827	81.36
	200	2,230,961	2,228,513	2,337,644	-	2,316,401	-	2,316,401	2,316,401	-
	300	23,289	82,066	95,838	-	92,226	-	92,226	92,226	-
	400	77,667	82,170	103,824	-	95,341	-	95,341	95,341	-
<b>Total Function</b>	<b>1111</b>	<b>6,193,372</b>	<b>6,352,450</b>	<b>6,664,470</b>	<b>83.15</b>	<b>6,667,795</b>	<b>81.36</b>	<b>6,667,795</b>	<b>6,667,795</b>	<b>81.36</b>
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS								
	100	1,315,204	1,435,740	1,563,883	29.88	1,671,064	30.02	1,671,064	1,671,064	30.02
	200	759,003	804,297	874,716	-	888,008	-	888,008	888,008	-
	300	12,114	22,051	31,877	-	31,764	-	31,764	31,764	-
	400	28,633	25,227	60,800	-	59,940	-	59,940	59,940	-
<b>Total Function</b>	<b>1121</b>	<b>2,114,954</b>	<b>2,287,314</b>	<b>2,531,275</b>	<b>29.88</b>	<b>2,650,776</b>	<b>30.02</b>	<b>2,650,776</b>	<b>2,650,776</b>	<b>30.02</b>
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR								
	100	85,289	108,164	120,471	2.92	109,305	3.48	109,305	109,305	3.48
	200	35,410	43,125	37,255	-	32,602	-	32,602	32,602	-
	300	6,760	11,899	8,900	-	11,100	-	11,100	11,100	-
	400	4,378	26,290	10,330	-	9,500	-	9,500	9,500	-
	600	560	659	200	-	200	-	200	200	-
<b>Total Function</b>	<b>1122</b>	<b>132,397</b>	<b>190,136</b>	<b>177,157</b>	<b>2.92</b>	<b>162,707</b>	<b>3.48</b>	<b>162,707</b>	<b>162,707</b>	<b>3.48</b>
Function	1131	HIGH SCHOOL PROGRAMS								
	100	1,843,092	1,792,741	1,851,169	32.32	2,016,924	34.49	2,016,924	2,016,924	34.49
	200	989,203	979,797	1,009,667	-	1,075,179	-	1,075,179	1,075,179	-
	300	13,763	110,219	116,641	-	170,215	-	170,215	170,215	-
	400	36,339	40,907	41,705	-	52,161	-	52,161	52,161	-
	600	1,380	275	1,365	-	1,365	-	1,365	1,365	-
<b>Total Function</b>	<b>1131</b>	<b>2,883,777</b>	<b>2,923,939</b>	<b>3,020,547</b>	<b>32.32</b>	<b>3,315,844</b>	<b>34.49</b>	<b>3,315,844</b>	<b>3,315,844</b>	<b>34.49</b>
Function	1132	HIGH SCHOOL EXTRACURRICULAR								
	100	259,451	298,322	305,370	5.12	313,184	5.12	313,184	313,184	5.12
	200	96,205	118,274	110,068	-	111,716	-	111,716	111,716	-
	300	67,935	60,925	58,227	-	56,842	-	56,842	56,842	-
	400	34,676	54,746	32,900	-	32,900	-	32,900	32,900	-
	600	9,433	7,315	8,250	-	8,250	-	8,250	8,250	-
<b>Total Function</b>	<b>1132</b>	<b>467,701</b>	<b>539,582</b>	<b>514,815</b>	<b>5.12</b>	<b>522,892</b>	<b>5.12</b>	<b>522,892</b>	<b>522,892</b>	<b>5.12</b>
Function	1210	PROGRAMS FOR THE TALENTED AND GIFTED								
	100	68,871	69,827	71,573	1.00	39,681	0.50	39,681	39,681	0.50
	200	39,157	39,062	39,190	-	20,549	-	20,549	20,549	-
	300	870	711	300	-	300	-	300	300	-
	400	-	-	300	-	1,000	-	1,000	1,000	-
<b>Total Function</b>	<b>1210</b>	<b>108,898</b>	<b>109,600</b>	<b>111,363</b>	<b>1.00</b>	<b>61,530</b>	<b>0.50</b>	<b>61,530</b>	<b>61,530</b>	<b>0.50</b>
Function	1220	LIFE SKILLS PROGRAMS								
	100	871,704	803,050	892,009	30.37	965,985	30.71	965,985	965,985	30.71
	200	513,257	460,746	526,861	-	586,949	-	586,949	586,949	-
	300	26	-	-	-	-	-	-	-	-
	400	12,440	7,037	10,200	-	9,300	-	9,300	9,300	-
	600	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1220</b>	<b>1,397,427</b>	<b>1,270,834</b>	<b>1,429,070</b>	<b>30.37</b>	<b>1,562,235</b>	<b>30.71</b>	<b>1,562,235</b>	<b>1,562,235</b>	<b>30.71</b>

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	100	GENERAL FUND									
Function	1221	LEARNING CENTER - STRUCTURED AND INTENSIVE									
		100 SALARIES	-	-	-	-	1,136	-	1,136	1,136	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	262	-	262	262	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1221</b>	<b>LEARNING CENTER - STRUCTURED AND INTEN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,398</b>	<b>-</b>	<b>1,398</b>	<b>1,398</b>	<b>-</b>
Function	1223	COMMUNITY TRANSITION CENTER									
		100 SALARIES	27,963	107,310	143,036	3.63	109,339	2.60	109,339	109,339	2.60
		200 ASSOCIATED PAYROLL COSTS	16,194	62,959	89,428	-	55,047	-	55,047	55,047	-
		300 PURCHASED SERVICES	974	-	-	-	4,596	-	4,596	4,596	-
		400 SUPPLIES & MATERIALS	-	8	500	-	500	-	500	500	-
		600 OTHER OBJECTS	24,818	24,795	35,548	-	35,604	-	35,604	35,604	-
<b>Total Function</b>	<b>1223</b>	<b>COMMUNITY TRANSITION CENTER</b>	<b>69,948</b>	<b>195,072</b>	<b>268,512</b>	<b>3.63</b>	<b>205,086</b>	<b>2.60</b>	<b>205,086</b>	<b>205,086</b>	<b>2.60</b>
Function	1227	EXTENDED SCHOOL YEAR PROGRAMS									
		100 SALARIES	13,275	15,653	15,500	-	16,602	-	16,602	16,602	-
		200 ASSOCIATED PAYROLL COSTS	3,273	4,064	5,382	-	5,606	-	5,606	5,606	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	6	163	150	-	150	-	150	150	-
<b>Total Function</b>	<b>1227</b>	<b>EXTENDED SCHOOL YEAR PROGRAMS</b>	<b>16,554</b>	<b>19,879</b>	<b>21,032</b>	<b>-</b>	<b>22,358</b>	<b>-</b>	<b>22,358</b>	<b>22,358</b>	<b>-</b>
Function	1229	BEHAVIORAL PROGRAMS									
		100 SALARIES	78,082	204,117	367,044	14.40	417,873	14.48	417,873	417,873	14.48
		200 ASSOCIATED PAYROLL COSTS	41,540	115,404	179,746	-	191,136	-	191,136	191,136	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	3,753	2,700	-	2,700	-	2,700	2,700	-
<b>Total Function</b>	<b>1229</b>	<b>BEHAVIORAL PROGRAMS</b>	<b>119,621</b>	<b>323,275</b>	<b>549,490</b>	<b>14.40</b>	<b>611,709</b>	<b>14.48</b>	<b>611,709</b>	<b>611,709</b>	<b>14.48</b>
Function	1250	SPECIAL EDUCATION PROGRAM									
		100 SALARIES	731,828	819,009	812,554	21.47	865,011	22.27	865,011	865,011	22.27
		200 ASSOCIATED PAYROLL COSTS	438,272	454,343	451,858	-	473,472	-	473,472	473,472	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,657	15,811	15,300	-	15,150	-	15,150	15,150	-
<b>Total Function</b>	<b>1250</b>	<b>SPECIAL EDUCATION PROGRAM</b>	<b>1,171,757</b>	<b>1,289,162</b>	<b>1,279,711</b>	<b>21.47</b>	<b>1,353,634</b>	<b>22.27</b>	<b>1,353,634</b>	<b>1,353,634</b>	<b>22.27</b>
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	794	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1272</b>	<b>TITLE I-A/D PROGRAMS</b>	<b>794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1283	ALTERNATIVE EDUCATION PROGRAM									
		100 SALARIES	90,359	238,959	267,364	5.39	333,410	5.75	333,410	333,410	5.75
		200 ASSOCIATED PAYROLL COSTS	50,138	136,097	135,787	-	170,005	-	170,005	170,005	-
		300 PURCHASED SERVICES	3,981	15,672	14,024	-	103,808	-	103,808	103,808	-
		400 SUPPLIES & MATERIALS	35,175	35,192	40,275	-	45,240	-	45,240	45,240	-
		600 OTHER OBJECTS	76	-	-	-	787	-	787	787	-
<b>Total Function</b>	<b>1283</b>	<b>ALTERNATIVE EDUCATION PROGRAM</b>	<b>179,729</b>	<b>425,921</b>	<b>457,450</b>	<b>5.39</b>	<b>653,251</b>	<b>5.75</b>	<b>653,251</b>	<b>653,251</b>	<b>5.75</b>
Function	1291	ESL INSTRUCTIONAL PROGRAM									

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	100	GENERAL FUND									
		100 SALARIES	474,383	540,169	552,668	13.75	506,425	11.44	506,425	506,425	11.44
		200 ASSOCIATED PAYROLL COSTS	300,248	359,033	363,744	-	327,709	-	327,709	327,709	-
		400 SUPPLIES & MATERIALS	6,246	3,107	4,500	-	4,400	-	4,400	4,400	-
<b>Total Function</b>	<b>1291</b>	<b>ESL INSTRUCTIONAL PROGRAM</b>	<b>780,877</b>	<b>902,310</b>	<b>920,912</b>	<b>13.75</b>	<b>838,533</b>	<b>11.44</b>	<b>838,533</b>	<b>838,533</b>	<b>11.44</b>
Function	1460	SPECIAL PROGRAMS, SUMMER SCHOOL									
		100 SALARIES	9,836	-	50,000	-	43,500	-	43,500	43,500	-
		200 ASSOCIATED PAYROLL COSTS	2,586	-	-	-	12,933	-	12,933	12,933	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1460</b>	<b>SPECIAL PROGRAMS, SUMMER SCHOOL</b>	<b>12,422</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>56,433</b>	<b>-</b>	<b>56,433</b>	<b>56,433</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>15,650,228</b>	<b>16,829,473</b>	<b>17,995,805</b>	<b>243.39</b>	<b>18,686,180</b>	<b>242.20</b>	<b>18,686,180</b>	<b>18,686,180</b>	<b>242</b>
Function	2112	ATTENDANCE SERVICES									
		100 SALARIES	-	37,017	34,199	1.00	39,316	1.00	39,316	39,316	1.00
		200 ASSOCIATED PAYROLL COSTS	-	27,289	26,172	-	27,787	-	27,787	27,787	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2112</b>	<b>ATTENDANCE SERVICES</b>	<b>-</b>	<b>64,306</b>	<b>60,371</b>	<b>1.00</b>	<b>67,103</b>	<b>1.00</b>	<b>67,103</b>	<b>67,103</b>	<b>1.00</b>
Function	2114	STUDENT ACCOUNTING SERVICES									
		100 SALARIES	103,631	112,924	123,348	3.34	119,548	3.34	119,548	119,548	3.34
		200 ASSOCIATED PAYROLL COSTS	65,178	85,282	88,451	-	84,432	-	84,432	84,432	-
		400 SUPPLIES & MATERIALS	-	1,225	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2114</b>	<b>STUDENT ACCOUNTING SERVICES</b>	<b>168,809</b>	<b>199,430</b>	<b>211,799</b>	<b>3.34</b>	<b>203,980</b>	<b>3.34</b>	<b>203,980</b>	<b>203,980</b>	<b>3.34</b>
Function	2115	STUDENT SAFETY SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	69,768	72,240	79,000	-	76,500	-	76,500	76,500	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2115</b>	<b>STUDENT SAFETY SERVICES</b>	<b>69,768</b>	<b>72,240</b>	<b>79,000</b>	<b>-</b>	<b>76,500</b>	<b>-</b>	<b>76,500</b>	<b>76,500</b>	<b>-</b>
Function	2122	COUNSELING SERVICES									
		100 SALARIES	287,480	338,505	385,231	7.86	423,072	7.86	423,072	423,072	7.86
		200 ASSOCIATED PAYROLL COSTS	152,830	199,713	226,349	-	234,756	-	234,756	234,756	-
		300 PURCHASED SERVICES	916	1,443	2,550	-	2,000	-	2,000	2,000	-
		400 SUPPLIES & MATERIALS	1,512	7,065	8,581	-	8,181	-	8,181	8,181	-
		600 OTHER OBJECTS	2,519	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2122</b>	<b>COUNSELING SERVICES</b>	<b>445,257</b>	<b>546,725</b>	<b>622,710</b>	<b>7.86</b>	<b>668,009</b>	<b>7.86</b>	<b>668,009</b>	<b>668,009</b>	<b>7.86</b>
Function	2130	HEALTH & NURSING SERVICES									
		100 SALARIES	65,203	84,573	83,285	1.88	89,439	1.88	89,439	89,439	1.88
		200 ASSOCIATED PAYROLL COSTS	24,143	43,350	54,544	-	56,348	-	56,348	56,348	-
		300 PURCHASED SERVICES	1,676	3,537	3,656	-	2,995	-	2,995	2,995	-
		400 SUPPLIES & MATERIALS	8,860	13,369	12,950	-	13,450	-	13,450	13,450	-
		600 OTHER OBJECTS	135	135	150	-	150	-	150	150	-
<b>Total Function</b>	<b>2130</b>	<b>HEALTH &amp; NURSING SERVICES</b>	<b>100,016</b>	<b>144,964</b>	<b>154,585</b>	<b>1.88</b>	<b>162,382</b>	<b>1.88</b>	<b>162,382</b>	<b>162,382</b>	<b>1.88</b>
Function	2160	OTHER STUDENT TREATMENT SERVICES									

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

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## Requirements Report

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			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	100	GENERAL FUND									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	47,773	54,306	59,000	-	64,900	-	64,900	64,900	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2160</b>	<b>OTHER STUDENT TREATMENT SERVICES</b>	<b>47,773</b>	<b>54,306</b>	<b>59,000</b>	<b>-</b>	<b>64,900</b>	<b>-</b>	<b>64,900</b>	<b>64,900</b>	<b>-</b>
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
		100 SALARIES	97,232	114,868	100,534	1.00	118,635	1.00	118,635	118,635	1.00
		200 ASSOCIATED PAYROLL COSTS	59,737	55,331	62,905	-	70,557	-	70,557	70,557	-
		300 PURCHASED SERVICES	35,814	36,462	37,300	0.50	45,050	0.50	45,050	45,050	0.50
		400 SUPPLIES & MATERIALS	90	95	5,200	-	1,200	-	1,200	1,200	-
		600 OTHER OBJECTS	1,116	1,121	1,300	-	1,300	-	1,300	1,300	-
<b>Total Function</b>	<b>2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERV</b>	<b>193,990</b>	<b>207,877</b>	<b>207,239</b>	<b>1.50</b>	<b>236,742</b>	<b>1.50</b>	<b>236,742</b>	<b>236,742</b>	<b>1.50</b>
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	138,045	155,238	149,598	1.95	196,283	2.45	196,283	196,283	2.45
		200 ASSOCIATED PAYROLL COSTS	73,582	92,247	90,048	-	112,948	-	112,948	112,948	-
		300 PURCHASED SERVICES	2,311	1,854	940	-	1,775	-	1,775	1,775	-
		400 SUPPLIES & MATERIALS	4,440	4,531	3,000	-	7,500	-	7,500	7,500	-
		600 OTHER OBJECTS	1,360	1,255	1,500	-	1,500	-	1,500	1,500	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	<b>219,737</b>	<b>255,125</b>	<b>245,086</b>	<b>1.95</b>	<b>320,006</b>	<b>2.45</b>	<b>320,006</b>	<b>320,006</b>	<b>2.45</b>
Function	2213	CURRICULUM DEVELOPMENT									
		100 SALARIES	2,385	1,568	5,000	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	900	496	1,502	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	3,106	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2213</b>	<b>CURRICULUM DEVELOPMENT</b>	<b>6,392</b>	<b>2,065</b>	<b>6,502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2220	EDUCATIONAL MEDIA SERVICES									
		100 SALARIES	236,738	235,715	248,397	8.30	251,525	7.73	251,525	251,525	7.73
		200 ASSOCIATED PAYROLL COSTS	179,284	178,520	180,952	-	185,271	-	185,271	185,271	-
		300 PURCHASED SERVICES	25	2,189	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	34,016	33,079	41,315	-	37,320	-	37,320	37,320	-
		600 OTHER OBJECTS	175	235	225	-	225	-	225	225	-
<b>Total Function</b>	<b>2220</b>	<b>EDUCATIONAL MEDIA SERVICES</b>	<b>450,238</b>	<b>449,739</b>	<b>470,889</b>	<b>8.30</b>	<b>474,341</b>	<b>7.73</b>	<b>474,341</b>	<b>474,341</b>	<b>7.73</b>
Function	2230	ASSESSMENT & TESTING									
		100 SALARIES	49,456	42,210	35,000	-	74,875	-	74,875	74,875	-
		200 ASSOCIATED PAYROLL COSTS	20,725	6,101	12,152	-	17,281	-	17,281	17,281	-
		300 PURCHASED SERVICES	29	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,744	1,997	17,000	-	17,000	-	17,000	17,000	-
<b>Total Function</b>	<b>2230</b>	<b>ASSESSMENT &amp; TESTING</b>	<b>71,954</b>	<b>50,308</b>	<b>64,152</b>	<b>-</b>	<b>109,156</b>	<b>-</b>	<b>109,156</b>	<b>109,156</b>	<b>-</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	5,793	1,801	2,800	-	14,670	-	14,670	14,670	-
		200 ASSOCIATED PAYROLL COSTS	47,189	27,893	47,083	-	49,266	-	49,266	49,266	-
		300 PURCHASED SERVICES	12,879	1,588	8,385	-	7,333	-	7,333	7,333	-
		400 SUPPLIES & MATERIALS	3,088	12,670	13,000	-	13,000	-	13,000	13,000	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>68,949</b>	<b>43,952</b>	<b>71,268</b>	<b>-</b>	<b>84,269</b>	<b>-</b>	<b>84,269</b>	<b>84,269</b>	<b>-</b>
Function	2244	ADMINISTRATION STAFF DEVELOPMENT									
		100 SALARIES	-	46	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	24,095	13,745	20,000	-	25,000	-	25,000	25,000	-

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	100	GENERAL FUND									
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2244</b>	<b>ADMINISTRATION STAFF DEVELOPMENT</b>	<b>24,095</b>	<b>13,745</b>	<b>20,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
Function	2310	BOARD OF EDUCATION SERVICES									
		100 SALARIES	139	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	13	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	115,966	85,024	138,500	-	132,000	-	132,000	132,000	-
		400 SUPPLIES & MATERIALS	6,427	2,448	3,800	-	2,500	-	2,500	2,500	-
		600 OTHER OBJECTS	14,423	7,575	110,450	-	35,450	-	35,450	35,450	-
<b>Total Function</b>	<b>2310</b>	<b>BOARD OF EDUCATION SERVICES</b>	<b>136,967</b>	<b>95,047</b>	<b>252,750</b>	<b>-</b>	<b>169,950</b>	<b>-</b>	<b>169,950</b>	<b>169,950</b>	<b>-</b>
Function	2321	OFFICE OF THE SUPERINTENDENT SERVICES									
		100 SALARIES	202,612	210,753	214,240	2.00	217,972	2.00	217,972	217,972	2.00
		200 ASSOCIATED PAYROLL COSTS	130,488	129,174	123,292	-	127,267	-	127,267	127,267	-
		300 PURCHASED SERVICES	20,889	12,331	127,936	-	8,614	-	8,614	8,614	-
		400 SUPPLIES & MATERIALS	3,136	2,565	5,750	-	6,600	-	6,600	6,600	-
		600 OTHER OBJECTS	1,530	1,136	1,500	-	1,250	-	1,250	1,250	-
<b>Total Function</b>	<b>2321</b>	<b>OFFICE OF THE SUPERINTENDENT SERVICES</b>	<b>358,656</b>	<b>355,960</b>	<b>472,718</b>	<b>2.00</b>	<b>361,703</b>	<b>2.00</b>	<b>361,703</b>	<b>361,703</b>	<b>2.00</b>
Function	2329	OTHER EXECUTIVE ADMINISTRATION SERVICES									
		100 SALARIES	23,659	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	15,480	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	31,803	30,915	39,450	-	40,605	-	40,605	40,605	-
		400 SUPPLIES & MATERIALS	3,866	7,817	6,250	-	6,250	-	6,250	6,250	-
<b>Total Function</b>	<b>2329</b>	<b>OTHER EXECUTIVE ADMINISTRATION SERVICE</b>	<b>74,809</b>	<b>38,732</b>	<b>45,700</b>	<b>-</b>	<b>46,855</b>	<b>-</b>	<b>46,855</b>	<b>46,855</b>	<b>-</b>
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
		100 SALARIES	1,398,790	1,308,054	1,439,037	22.50	1,610,641	23.25	1,610,641	1,610,641	23.25
		200 ASSOCIATED PAYROLL COSTS	879,566	820,019	940,617	-	907,716	-	907,716	907,716	-
		300 PURCHASED SERVICES	203,434	127,118	124,170	-	86,038	-	86,038	86,038	-
		400 SUPPLIES & MATERIALS	115,570	77,386	44,936	-	67,027	-	67,027	67,027	-
		600 OTHER OBJECTS	7,924	8,937	10,715	-	10,715	-	10,715	10,715	-
<b>Total Function</b>	<b>2410</b>	<b>OFFICE OF THE PRINCIPAL SERVICES</b>	<b>2,605,285</b>	<b>2,341,514</b>	<b>2,559,475</b>	<b>22.50</b>	<b>2,682,137</b>	<b>23.25</b>	<b>2,682,137</b>	<b>2,682,137</b>	<b>23.25</b>
Function	2520	FISCAL SERVICES									
		100 SALARIES	305,586	271,981	263,386	4.00	289,171	4.00	289,171	289,171	4.00
		200 ASSOCIATED PAYROLL COSTS	227,724	135,324	168,415	-	177,979	-	177,979	177,979	-
		300 PURCHASED SERVICES	9,979	30,788	32,700	-	33,200	-	33,200	33,200	-
		400 SUPPLIES & MATERIALS	56,024	34,534	42,700	-	42,450	-	42,450	42,450	-
		600 OTHER OBJECTS	6,519	2,266	6,010	-	6,010	-	6,010	6,010	-
<b>Total Function</b>	<b>2520</b>	<b>FISCAL SERVICES</b>	<b>605,832</b>	<b>474,893</b>	<b>513,211</b>	<b>4.00</b>	<b>548,811</b>	<b>4.00</b>	<b>548,811</b>	<b>548,811</b>	<b>4.00</b>
Function	2528	RISK MANAGEMENT SERVICES									
		600 OTHER OBJECTS	69,579	74,061	77,950	-	79,300	-	79,300	79,300	-
<b>Total Function</b>	<b>2528</b>	<b>RISK MANAGEMENT SERVICES</b>	<b>69,579</b>	<b>74,061</b>	<b>77,950</b>	<b>-</b>	<b>79,300</b>	<b>-</b>	<b>79,300</b>	<b>79,300</b>	<b>-</b>
Function	2542	BUILDING SERVICES									
		100 SALARIES	899,658	884,216	888,447	21.57	1,004,074	21.80	1,004,074	1,004,074	21.80
		200 ASSOCIATED PAYROLL COSTS	570,494	572,881	587,386	-	614,130	-	614,130	614,130	-
		300 PURCHASED SERVICES	714,677	786,095	800,300	-	736,900	-	736,900	736,900	-
		400 SUPPLIES & MATERIALS	103,614	107,385	114,500	-	115,970	-	115,970	115,970	-

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	100	GENERAL FUND									
		500 CAPITAL OUTLAY	14,815	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	89,172	133,923	143,100	-	145,900	-	145,900	145,900	-
<b>Total Function</b>	<b>2542</b>	<b>BUILDING SERVICES</b>	<b>2,392,429</b>	<b>2,484,499</b>	<b>2,533,734</b>	<b>21.57</b>	<b>2,616,974</b>	<b>21.80</b>	<b>2,616,974</b>	<b>2,616,974</b>	<b>21.80</b>
Function	2543	GROUNDS SERVICES									
		100 SALARIES	24,901	10,941	10,750	-	15,000	-	15,000	15,000	-
		200 ASSOCIATED PAYROLL COSTS	4,611	1,576	3,613	-	4,821	-	4,821	4,821	-
		300 PURCHASED SERVICES	16,418	14,879	18,300	-	18,300	-	18,300	18,300	-
		400 SUPPLIES & MATERIALS	40,944	46,101	53,800	-	44,200	-	44,200	44,200	-
		600 OTHER OBJECTS	125	-	150	-	150	-	150	150	-
<b>Total Function</b>	<b>2543</b>	<b>GROUNDS SERVICES</b>	<b>86,999</b>	<b>73,496</b>	<b>86,613</b>	<b>-</b>	<b>82,471</b>	<b>-</b>	<b>82,471</b>	<b>82,471</b>	<b>-</b>
Function	2544	MAINTENANCE SERVICES									
		100 SALARIES	448,477	485,556	448,678	8.33	498,954	8.38	498,954	498,954	8.38
		200 ASSOCIATED PAYROLL COSTS	278,984	288,645	267,683	-	300,511	-	300,511	300,511	-
		300 PURCHASED SERVICES	42,351	44,693	57,332	-	56,710	-	56,710	56,710	-
		400 SUPPLIES & MATERIALS	136,438	152,290	145,300	-	140,300	-	140,300	140,300	-
		500 CAPITAL OUTLAY	45,688	15,460	6,000	-	-	-	-	-	-
		600 OTHER OBJECTS	20,308	8,861	9,000	-	9,100	-	9,100	9,100	-
<b>Total Function</b>	<b>2544</b>	<b>MAINTENANCE SERVICES</b>	<b>972,245</b>	<b>995,504</b>	<b>933,993</b>	<b>8.33</b>	<b>1,005,575</b>	<b>8.38</b>	<b>1,005,575</b>	<b>1,005,575</b>	<b>8.38</b>
Function	2546	SECURITY SERVICES									
		300 PURCHASED SERVICES	3,392	3,877	4,300	-	4,250	-	4,250	4,250	-
<b>Total Function</b>	<b>2546</b>	<b>SECURITY SERVICES</b>	<b>3,392</b>	<b>3,877</b>	<b>4,300</b>	<b>-</b>	<b>4,250</b>	<b>-</b>	<b>4,250</b>	<b>4,250</b>	<b>-</b>
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	775,095	798,643	836,010	24.19	879,265	24.36	879,265	879,265	24.36
		200 ASSOCIATED PAYROLL COSTS	635,090	621,598	704,615	-	718,431	-	718,431	718,431	-
		300 PURCHASED SERVICES	36,452	45,125	79,113	-	92,653	-	92,653	92,653	-
		400 SUPPLIES & MATERIALS	306,779	220,946	352,630	-	287,750	-	287,750	287,750	-
		600 OTHER OBJECTS	29,768	24,986	32,800	-	36,597	-	36,597	36,597	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>1,783,183</b>	<b>1,711,298</b>	<b>2,005,168</b>	<b>24.19</b>	<b>2,014,696</b>	<b>24.36</b>	<b>2,014,696</b>	<b>2,014,696</b>	<b>24.36</b>
Function	2572	PURCHASING SERVICES									
		100 SALARIES	3,733	15,248	13,042	0.33	14,819	0.33	14,819	14,819	0.33
		200 ASSOCIATED PAYROLL COSTS	1,429	9,657	8,649	-	9,141	-	9,141	9,141	-
		400 SUPPLIES & MATERIALS	76	7,379	2,500	-	2,500	-	2,500	2,500	-
		600 OTHER OBJECTS	(1,016)	-	1,200	-	1,200	-	1,200	1,200	-
<b>Total Function</b>	<b>2572</b>	<b>PURCHASING SERVICES</b>	<b>4,223</b>	<b>32,284</b>	<b>25,390</b>	<b>0.33</b>	<b>27,660</b>	<b>0.33</b>	<b>27,660</b>	<b>27,660</b>	<b>0.33</b>
Function	2573	WAREHOUSING & DISTRIBUTING SERVICES									
		100 SALARIES	496	4,671	-	-	12,379	0.37	12,379	12,379	0.37
		200 ASSOCIATED PAYROLL COSTS	137	1,690	-	-	9,392	-	9,392	9,392	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2573</b>	<b>WAREHOUSING &amp; DISTRIBUTING SERVICES</b>	<b>634</b>	<b>6,361</b>	<b>-</b>	<b>-</b>	<b>21,770</b>	<b>0.37</b>	<b>21,770</b>	<b>21,770</b>	<b>0.37</b>
Function	2574	PRINTING/COPYING SERVICES									
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	(10,118)	-	7,500	-	7,500	-	7,500	7,500	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2574</b>	<b>PRINTING/COPYING SERVICES</b>	<b>(10,118)</b>	<b>48</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	100	GENERAL FUND									
Function	2623	EVALUATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	12,019	10,500	13,500	-	15,000	-	15,000	15,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2623</b>	<b>EVALUATION SERVICES</b>	<b>12,019</b>	<b>10,500</b>	<b>13,500</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
Function	2626	GRANT WRITING SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	21,118	-	15,000	-	20,000	-	20,000	20,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2626</b>	<b>GRANT WRITING SERVICES</b>	<b>21,118</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
Function	2633	PUBLIC INFORMATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	16,634	32,979	38,500	-	38,750	-	38,750	38,750	-
		400 SUPPLIES & MATERIALS	-	277	1,500	-	1,500	-	1,500	1,500	-
<b>Total Function</b>	<b>2633</b>	<b>PUBLIC INFORMATION SERVICES</b>	<b>16,634</b>	<b>33,256</b>	<b>40,000</b>	<b>-</b>	<b>40,250</b>	<b>-</b>	<b>40,250</b>	<b>40,250</b>	<b>-</b>
Function	2640	STAFF SERVICES									
		100 SALARIES	247,440	289,439	278,049	4.25	248,256	4.25	248,256	248,256	4.25
		200 ASSOCIATED PAYROLL COSTS	125,074	130,605	174,946	-	169,242	-	169,242	169,242	-
		300 PURCHASED SERVICES	21,978	8,703	9,525	-	16,175	-	16,175	16,175	-
		400 SUPPLIES & MATERIALS	6,895	26,571	21,700	-	31,500	-	31,500	31,500	-
		600 OTHER OBJECTS	1,580	1,025	1,500	-	1,500	-	1,500	1,500	-
<b>Total Function</b>	<b>2640</b>	<b>STAFF SERVICES</b>	<b>402,967</b>	<b>456,343</b>	<b>485,720</b>	<b>4.25</b>	<b>466,672</b>	<b>4.25</b>	<b>466,672</b>	<b>466,672</b>	<b>4.25</b>
Function	2642	RECRUITMENT AND PLACEMENT SERVICES									
		300 PURCHASED SERVICES	977	4,990	7,500	-	7,000	-	7,000	7,000	-
		400 SUPPLIES & MATERIALS	340	553	600	-	600	-	600	600	-
		600 OTHER OBJECTS	4,016	5,999	6,200	-	5,500	-	5,500	5,500	-
<b>Total Function</b>	<b>2642</b>	<b>RECRUITMENT AND PLACEMENT SERVICES</b>	<b>5,332</b>	<b>11,542</b>	<b>14,300</b>	<b>-</b>	<b>13,100</b>	<b>-</b>	<b>13,100</b>	<b>13,100</b>	<b>-</b>
Function	2645	HEALTH SERVICES - STAFF									
		100 SALARIES	146	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	14	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	6,948	8,501	-	-	2,000	-	2,000	2,000	-
		400 SUPPLIES & MATERIALS	163	101	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2645</b>	<b>HEALTH SERVICES - STAFF</b>	<b>7,271</b>	<b>8,603</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
Function	2660	TECHNOLOGY SERVICES									
		100 SALARIES	68,207	60,674	62,191	1.00	82,000	1.00	82,000	82,000	1.00
		200 ASSOCIATED PAYROLL COSTS	37,922	36,255	35,933	-	42,331	-	42,331	42,331	-
		300 PURCHASED SERVICES	58,223	85,554	95,526	-	67,605	-	67,605	67,605	-
		400 SUPPLIES & MATERIALS	277,688	139,695	143,987	-	157,720	-	157,720	157,720	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	134	500	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>442,174</b>	<b>322,678</b>	<b>337,637</b>	<b>1.00</b>	<b>349,656</b>	<b>1.00</b>	<b>349,656</b>	<b>349,656</b>	<b>1.00</b>
Function	2669	TELECOMMUNICATION SERVICES									
		100 SALARIES	-	49	-	-	-	-	-	-	-

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			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	100	GENERAL FUND									
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	112,349	155,720	156,440	-	143,940	-	143,940	143,940	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2669</b>	<b>TELECOMMUNICATION SERVICES</b>	<b>112,349</b>	<b>155,720</b>	<b>156,440</b>	<b>-</b>	<b>143,940</b>	<b>-</b>	<b>143,940</b>	<b>143,940</b>	<b>-</b>
Function	2700	SUPLMENTAL RETIREMENT PROGRAM									
		100 SALARIES	134,726	115,053	103,911	-	70,039	-	70,039	70,039	-
		200 ASSOCIATED PAYROLL COSTS	12,796	9,356	8,365	-	5,428	-	5,428	5,428	-
		600 OTHER OBJECTS	200	200	200	-	200	-	200	200	-
<b>Total Function</b>	<b>2700</b>	<b>SUPLMENTAL RETIREMENT PROGRAM</b>	<b>147,723</b>	<b>124,609</b>	<b>112,476</b>	<b>-</b>	<b>75,667</b>	<b>-</b>	<b>75,667</b>	<b>75,667</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>12,118,681</b>	<b>11,915,558</b>	<b>12,966,176</b>	<b>114.00</b>	<b>13,288,325</b>	<b>115.50</b>	<b>13,288,325</b>	<b>13,288,325</b>	<b>115.50</b>
Function	3320	COMMUNITY RECREATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	37,500	37,500	37,500	-	30,000	-	30,000	30,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3320</b>	<b>COMMUNITY RECREATION SERVICES</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
Function	3330	CIVIC SERVICES									
		100 SALARIES	500	-	170	-	250	-	250	250	-
		200 ASSOCIATED PAYROLL COSTS	174	-	51	-	73	-	73	73	-
		300 PURCHASED SERVICES	-	-	-	-	365	-	365	365	-
		400 SUPPLIES & MATERIALS	2,922	519	1,100	-	900	-	900	900	-
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>3,596</b>	<b>519</b>	<b>1,321</b>	<b>-</b>	<b>1,588</b>	<b>-</b>	<b>1,588</b>	<b>1,588</b>	<b>-</b>
Function	3390	OTHER COMMUNITY SERVICES									
		100 SALARIES	-	350	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	133	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	54	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	60	598	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3390</b>	<b>OTHER COMMUNITY SERVICES</b>	<b>60</b>	<b>1,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	3501	CHILD CARE PROVIDER SERVICES									
		100 SALARIES	73	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3501</b>	<b>CHILD CARE PROVIDER SERVICES</b>	<b>73</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>3000</b>		<b>41,229</b>	<b>39,153</b>	<b>38,821</b>	<b>-</b>	<b>31,588</b>	<b>-</b>	<b>31,588</b>	<b>31,588</b>	<b>-</b>
Function	5201	TRANSFER TO GENERAL SUB FUNDS									
		700 TRANSFERS	552,000	804,000	248,256	-	376,000	-	376,000	376,000	-
<b>Total Function</b>	<b>5201</b>	<b>TRANSFER TO GENERAL SUB FUNDS</b>	<b>552,000</b>	<b>804,000</b>	<b>248,256</b>	<b>-</b>	<b>376,000</b>	<b>-</b>	<b>376,000</b>	<b>376,000</b>	<b>-</b>
Function	5202	TRANSFER TO SPECIAL REVENUES									
		700 TRANSFERS	184,309	255,457	280,548	-	245,840	-	245,840	245,840	-
<b>Total Function</b>	<b>5202</b>	<b>TRANSFER TO SPECIAL REVENUES</b>	<b>184,309</b>	<b>255,457</b>	<b>280,548</b>	<b>-</b>	<b>245,840</b>	<b>-</b>	<b>245,840</b>	<b>245,840</b>	<b>-</b>
Function	5203	TRANSFER TO DEBT SERVICE									
		700 TRANSFERS	925,466	509,452	1,032,707	-	1,082,709	-	1,082,709	1,082,709	-

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Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	100	GENERAL FUND									
<b>Total Function</b>	<b>5203</b>	<b>TRANSFER TO DEBT SERVICE</b>	<b>925,466</b>	<b>975,452</b>	<b>1,032,707</b>	<b>-</b>	<b>1,082,709</b>	<b>-</b>	<b>1,082,709</b>	<b>1,082,709</b>	<b>-</b>
<b>Major Function</b>	<b>5000</b>		<b>1,661,775</b>	<b>2,034,909</b>	<b>1,561,511</b>	<b>-</b>	<b>1,704,549</b>	<b>-</b>	<b>1,704,549</b>	<b>1,704,549</b>	<b>-</b>
Function	6110	OPERATING CONTINGENCY									
		800 OTHER USES OF FUNDS	-	-	20,000	-	100,000	-	100,000	100,000	-
<b>Total Function</b>	<b>6110</b>	<b>OPERATING CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>Major Function</b>	<b>6000</b>		<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	6,669,506	6,130,653	4,527,792	-	3,055,248	-	3,055,248	3,055,248	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>6,669,506</b>	<b>6,130,653</b>	<b>4,527,792</b>	<b>-</b>	<b>3,055,248</b>	<b>-</b>	<b>3,055,248</b>	<b>3,055,248</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>6,669,506</b>	<b>6,130,653</b>	<b>4,527,792</b>	<b>-</b>	<b>3,055,248</b>	<b>-</b>	<b>3,055,248</b>	<b>3,055,248</b>	<b>-</b>
<b>Total Fund</b>	<b>100</b>	<b>GENERAL FUND</b>	<b>36,141,419</b>	<b>36,949,745</b>	<b>37,110,104</b>	<b>357.39</b>	<b>36,865,890</b>	<b>357.70</b>	<b>36,865,890</b>	<b>36,865,890</b>	<b>357.70</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Fund	101	BUS PURCHASE FUND						
	3101	STATE SCHOOL FUND - GENERAL SUPPORT	157,257	639,097	140,000	135,000	135,000	135,000
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>157,257</b>	<b>639,097</b>	<b>140,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
	5201	INTERFUND TRANSFER - GENERAL FUND	227,000	107,000	220,000	100,000	100,000	100,000
	5300	GAIN/COMPENSATION FOR FIXED ASSETS	-	90,664	-	-	-	-
	5400	BEGINNING FUND BALANCE	50,414	186,031	711,000	847,650	847,650	847,650
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>277,414</b>	<b>383,695</b>	<b>931,000</b>	<b>947,650</b>	<b>947,650</b>	<b>947,650</b>
Total Fund	101	BUS PURCHASE FUND	434,671	1,022,792	1,071,000	1,082,650	1,082,650	1,082,650

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	101	BUS PURCHASE FUND									
Function	2552	VEHICLE OPERATION SERVICES									
		500 CAPITAL OUTLAY	123,640	217,123	370,000	-	314,000	-	314,000	314,000	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>123,640</b>	<b>217,123</b>	<b>370,000</b>	<b>-</b>	<b>314,000</b>	<b>-</b>	<b>314,000</b>	<b>314,000</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>123,640</b>	<b>217,123</b>	<b>370,000</b>	<b>-</b>	<b>314,000</b>	<b>-</b>	<b>314,000</b>	<b>314,000</b>	<b>-</b>
Function	5201	TRANSFER TO GENERAL SUB FUNDS									
		700 TRANSFERS	125,000	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5201</b>	<b>TRANSFER TO GENERAL SUB FUNDS</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>5000</b>		<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	186,031	805,669	701,000	-	768,650		768,650	768,650	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>186,031</b>	<b>805,669</b>	<b>701,000</b>	<b>-</b>	<b>768,650</b>	<b>-</b>	<b>768,650</b>	<b>768,650</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>186,031</b>	<b>805,669</b>	<b>701,000</b>	<b>-</b>	<b>768,650</b>	<b>-</b>	<b>768,650</b>	<b>768,650</b>	<b>-</b>
<b>Total Fund</b>	<b>101</b>	<b>BUS PURCHASE FUND</b>	<b>434,671</b>	<b>1,022,792</b>	<b>1,071,000</b>	<b>-</b>	<b>1,082,650</b>	<b>-</b>	<b>1,082,650</b>	<b>1,082,650</b>	<b>-</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Fund	102	EMPLOYEE WELLNESS PROGRAM						
	1996	EMPLOYEE WELLNESS FEES	-	-	2,000	2,000	2,000	2,000
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	-	-	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	5201	INTERFUND TRANSFER - GENERAL FUND	-	-	18,256	10,000	10,000	10,000
	5400	BEGINNING FUND BALANCE	-	-	-	16,000	16,000	16,000
	<b>5000</b>	<b>OTHER RESOURCES</b>	-	-	<b>18,256</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
Total Fund	102	EMPLOYEE WELLNESS PROGRAM	-	-	20,256	28,000	28,000	28,000

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	102	EMPLOYEE WELLNESS PURCHASE FUND									
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	1,000	-	1,000	-	1,000	1,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	-	-	<b>1,000</b>	-	<b>1,000</b>	-	<b>1,000</b>	<b>1,000</b>	-
Function	2645	HEALTH SERVICES - STAFF									
		100 SALARIES	-	-	-	-	1,500	-	1,500	1,500	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	446	-	446	446	-
		300 PURCHASED SERVICES	-	-	10,356	-	4,500	-	4,500	4,500	-
		400 SUPPLIES & MATERIALS	-	-	8,900	-	2,554	-	2,554	2,554	-
<b>Total Function</b>	<b>2645</b>	<b>HEALTH SERVICES - STAFF</b>	-	-	<b>19,256</b>	-	<b>9,000</b>	-	<b>9,000</b>	<b>9,000</b>	-
<b>Major Function</b>	<b>2000</b>		-	-	<b>20,256</b>	-	<b>10,000</b>	-	<b>10,000</b>	<b>10,000</b>	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	-	-	-	18,000	-	18,000	18,000	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	-	-	-	<b>18,000</b>	-	<b>18,000</b>	<b>18,000</b>	-
<b>Major Function</b>	<b>7000</b>		-	-	-	-	<b>18,000</b>	-	<b>18,000</b>	<b>18,000</b>	-
<b>Total Fund</b>	<b>102</b>	<b>EMPLOYEE WELLNESS PROGRAM</b>	-	-	<b>20,256</b>	-	<b>28,000</b>	-	<b>28,000</b>	<b>28,000</b>	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Fund	104	WS HOUSING FUND						
	1910	RENTAL REVENUE	21,761	20,326	15,000	20,000	20,000	20,000
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>21,761</b>	<b>20,326</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	5400	BEGINNING FUND BALANCE	40,652	46,701	50,000	60,000	60,000	60,000
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>40,652</b>	<b>46,701</b>	<b>50,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
Total Fund	104	WS HOUSING FUND	62,413	67,027	65,000	80,000	80,000	80,000

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

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## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	104	WS HOUSING FUND									
Function	2542	BUILDING SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	1,286	329	1,400	-	1,300	-	1,300	1,300	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2542</b>	<b>BUILDING SERVICES</b>	<b>1,286</b>	<b>329</b>	<b>1,400</b>	<b>-</b>	<b>1,300</b>	<b>-</b>	<b>1,300</b>	<b>1,300</b>	<b>-</b>
Function	2544	MAINTENANCE SERVICES									
		100 SALARIES	5,268	242	7,500	-	7,500	-	7,500	7,500	-
		200 ASSOCIATED PAYROLL COSTS	2,563	73	2,521	-	2,498	-	2,498	2,498	-
		300 PURCHASED SERVICES	2,182	-	8,579	-	7,000	-	7,000	7,000	-
		400 SUPPLIES & MATERIALS	4,413	535	29,000	-	26,702	-	26,702	26,702	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2544</b>	<b>MAINTENANCE SERVICES</b>	<b>14,425</b>	<b>850</b>	<b>47,600</b>	<b>-</b>	<b>43,700</b>	<b>-</b>	<b>43,700</b>	<b>43,700</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>15,711</b>	<b>1,180</b>	<b>49,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	46,701	65,848	16,000	-	35,000	-	35,000	35,000	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>46,701</b>	<b>65,848</b>	<b>16,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>46,701</b>	<b>65,848</b>	<b>16,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>Total Fund</b>	<b>104</b>	<b>WS HOUSING FUND</b>	<b>62,413</b>	<b>67,027</b>	<b>65,000</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>

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**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Fund	105	PERFORMING ARTS CENTER						
	1910	RENTALS	-	2,500	68,364	8,000	8,000	8,000
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>-</b>	<b>2,500</b>	<b>68,364</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
	5201	INTERFUND TRANSFER - GENERAL FUND	-	40,000	60,000	135,000	135,000	135,000
	5400	BEGINNING FUND BALANCE	-		-	-	-	-
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>-</b>	<b>40,000</b>	<b>60,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
Total Fund	105	PERFORMING ARTS CENTER	-	42,500	128,364	143,000	143,000	143,000

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	105	PERFORMING ARTS CENTER									
Function	2542	BUILDING SERVICES									
		100 SALARIES	-	-	-	-	9,042	0.20	9,042	9,042	0.20
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	5,881	-	5,881	5,881	-
		300 PURCHASED SERVICES	-	-	32,500	-	47,000	-	47,000	47,000	-
		400 SUPPLIES & MATERIALS	-	-	5,250	-	4,000	-	4,000	4,000	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2542</b>	<b>BUILDING SERVICES</b>	-	-	<b>37,750</b>	-	<b>65,923</b>	<b>0.20</b>	<b>65,923</b>	<b>65,923</b>	<b>0.20</b>
Function	2543	GROUNDS SERVICE									
		400 SUPPLIES & MATERIALS	-	-	-	-	500	-	500	500	-
<b>Total Function</b>	<b>2543</b>	<b>GROUNDS SERVICE</b>	-	-	-	-	<b>500</b>	-	<b>500</b>	<b>500</b>	-
Function	2544	MAINTENANCE SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	500	-	500	500	-
		400 SUPPLIES & MATERIALS	-	-	3,650	-	3,650	-	3,650	3,650	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2544</b>	<b>MAINTENANCE SERVICES</b>	-	-	<b>3,650</b>	-	<b>4,150</b>	-	<b>4,150</b>	<b>4,150</b>	-
Function	2546	SECURITY SERVICES									
		300 PURCHASED SERVICES	-	-	-	-	500	-	500	500	-
<b>Total Function</b>	<b>2546</b>	<b>SECURITY SERVICES</b>	-	-	-	-	<b>500</b>	-	<b>500</b>	<b>500</b>	-
<b>Major Function</b>	<b>2000</b>		-	-	<b>41,400</b>	-	<b>71,073</b>	<b>0.20</b>	<b>71,073</b>	<b>71,073</b>	<b>0.20</b>
Function	3390	OTHER COMMUNITY SERVICES									
		100 SALARIES	-	6,033	50,000	1.00	37,075	1.00	37,075	37,075	1.00
		200 ASSOCIATED PAYROLL COSTS	-	4,145	31,964	-	27,160	-	27,160	27,160	-
		300 PURCHASED SERVICES	-	-	2,000	-	4,692	-	4,692	4,692	-
		400 SUPPLIES & MATERIALS	-	-	3,000	-	3,000	-	3,000	3,000	-
<b>Total Function</b>	<b>3390</b>	<b>OTHER COMMUNITY SERVICES</b>	-	<b>10,178</b>	<b>86,964</b>	<b>1.00</b>	<b>71,927</b>	<b>1.00</b>	<b>71,927</b>	<b>71,927</b>	<b>1.00</b>
<b>Major Function</b>	<b>3000</b>		-	<b>10,178</b>	<b>86,964</b>	<b>1.00</b>	<b>71,927</b>	<b>1.00</b>	<b>71,927</b>	<b>71,927</b>	<b>1.00</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	32,322	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	<b>32,322</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>7000</b>		-	<b>32,322</b>	-	-	-	-	-	-	-
<b>Total Fund</b>	<b>105</b>	<b>PERFORMING ARTS CENTER</b>	-	<b>42,500</b>	<b>128,364</b>	<b>1.00</b>	<b>143,000</b>	<b>1.20</b>	<b>143,000</b>	<b>143,000</b>	<b>1.20</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Fund	107	TECHNOLOGY REPLACEMENT FUND						
	1998	E-RATE REVENUE	-	62,063	157,000	125,000	125,000	125,000
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>-</b>	<b>62,063</b>	<b>157,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
	5201	INTERFUND TRANSFER - GENERAL FUND	-	112,000	25,000	56,000	56,000	56,000
	5400	BEGINNING FUND BALANCE	-	-	80,000	50,300	50,300	50,300
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>-</b>	<b>112,000</b>	<b>105,000</b>	<b>106,300</b>	<b>106,300</b>	<b>106,300</b>
Total Fund	107	TECHNOLOGY REPLACEMENT FU	-	174,063	262,000	231,300	231,300	231,300

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	107	TECHNOLOGY REPLACEMENT FUND									
Function	2660	TECHNOLOGY SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	14,488	20,000	-	15,000	-	15,000	15,000	-
		400 SUPPLIES & MATERIALS	-	85,648	150,000	-	169,700	-	169,700	169,700	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2660</b>	<b>TECHNOLOGY SERVICES</b>	-	<b>100,137</b>	<b>170,000</b>	-	<b>184,700</b>	-	<b>184,700</b>	<b>184,700</b>	-
<b>Major Function</b>	<b>2000</b>		-	<b>100,137</b>	<b>170,000</b>	-	<b>184,700</b>	-	<b>184,700</b>	<b>184,700</b>	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	73,927	92,000	-	46,600	-	46,600	46,600	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	<b>73,927</b>	<b>92,000</b>	-	<b>46,600</b>	-	<b>46,600</b>	<b>46,600</b>	-
<b>Major Function</b>	<b>7000</b>		-	<b>73,927</b>	<b>92,000</b>	-	<b>46,600</b>	-	<b>46,600</b>	<b>46,600</b>	-
<b>Total Fund</b>	<b>107</b>	<b>TECHNOLOGY REPLACEMENT FUND</b>	-	<b>174,063</b>	<b>262,000</b>	-	<b>231,300</b>	-	<b>231,300</b>	<b>231,300</b>	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	108	TEXT BOOK REPLACEMENT FUND						
	5201	INTERFUND TRANSFER - GENERAL FUND	-	510,000	900,000	50,000	50,000	50,000
	5400	BEGINNING FUND BALANCE	-	-	-	538,000	538,000	538,000
<b>5000</b>	<b>OTHER RESOURCES</b>		<b>-</b>	<b>510,000</b>	<b>900,000</b>	<b>588,000</b>	<b>588,000</b>	<b>588,000</b>
Total Fund	108	TEXT BOOK REPLACEMENT FUND	-	510,000	900,000	588,000	588,000	588,000

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**Adopted for FYE June 30, 2017**  
**Requirements Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	108	TEXTBOOK REPLACEMENT FUND									
Function	1111	ELEMENTARY INSTRUCTION									
		400 SUPPLIES & MATERIALS	-	288,486	125,000	-	115,000	-	115,000	115,000	-
<b>Total Function</b>	<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>	-	<b>288,486</b>	<b>125,000</b>	-	<b>115,000</b>	-	<b>115,000</b>	<b>115,000</b>	-
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		400 SUPPLIES & MATERIALS	-	64,399	150,000	-	-	-	-	-	-
<b>Total Function</b>	<b>1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRAMS</b>	-	<b>64,399</b>	<b>150,000</b>	-	-	-	-	-	-
Function	1131	HIGH SCHOOL PROGRAMS									
		400 SUPPLIES & MATERIALS	-	68,898	125,000	-	160,594	-	160,594	160,594	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	-	<b>68,898</b>	<b>125,000</b>	-	<b>160,594</b>	-	<b>160,594</b>	<b>160,594</b>	-
<b>Major Function</b>	<b>1000</b>		-	<b>421,783</b>	<b>400,000</b>	-	<b>275,594</b>	-	<b>275,594</b>	<b>275,594</b>	-
Function	2213	CURRICULUM DEVELOPMENT									
		100 SALARIES	-	33,816	25,000	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	11,779	8,680	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	250	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	3,726	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2213</b>	<b>CURRICULUM DEVELOPMENT</b>	-	<b>49,571</b>	<b>33,680</b>	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	-	-	-	330	-	330	330	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	76	-	76	76	-
		300 PURCHASED SERVICES	-	314	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	-	<b>314</b>	-	-	<b>406</b>	-	<b>406</b>	<b>406</b>	-
<b>Major Function</b>	<b>2000</b>		-	<b>49,886</b>	<b>33,680</b>	-	<b>406</b>	-	<b>406</b>	<b>406</b>	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	38,331	466,320	-	312,000	-	312,000	312,000	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	<b>38,331</b>	<b>466,320</b>	-	<b>312,000</b>	-	<b>312,000</b>	<b>312,000</b>	-
<b>Major Function</b>	<b>7000</b>		-	<b>38,331</b>	<b>466,320</b>	-	<b>312,000</b>	-	<b>312,000</b>	<b>312,000</b>	-
<b>Total Fund</b>	<b>108</b>	<b>TEXTBOOK REPLACEMENT FUND</b>	-	<b>510,000</b>	<b>900,000</b>	-	<b>588,000</b>	-	<b>588,000</b>	<b>588,000</b>	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	109	EQUIPMENT REPLACEMENT FUND						
	3101	STATE SCHOOL FUND - GENERAL SUPPORT	-	300,000	-	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	-	<b>300,000</b>	-	-	-	-
	4900	REVENUE FOR ON BEHALF OF DISTRICT	-	8,691	-	-	-	-
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	-	<b>8,691</b>	-	-	-	-
	5201	INTERFUND TRANSFER - GENERAL FUND	100,000	45,000	125,000	25,000	25,000	25,000
	5400	BEGINNING FUND BALANCE	35,000	102,888	300,000	374,963	374,963	374,963
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>135,000</b>	<b>147,888</b>	<b>425,000</b>	<b>399,963</b>	<b>399,963</b>	<b>399,963</b>
Total Fund	109	EQUIPMENT REPLACEMENT FUND	135,000	456,579	425,000	399,963	399,963	399,963

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	109	EQUIPMENT REPLACEMENT FUND									
Function	1131	HIGH SCHOOL PROGRAMS									
		400 SUPPLIES & MATERIALS	-	-	-	-	29,102	-	29,102	29,102	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	-	-	-	-	<b>29,102</b>	-	<b>29,102</b>	<b>29,102</b>	-
<b>Major Function</b>	<b>1000</b>		-	-	-	-	<b>29,102</b>	-	<b>29,102</b>	<b>29,102</b>	-
Function	2542	BUILDING SERVICES									
		500 CAPITAL OUTLAY	-	-	-	-	6,200	-	6,200	6,200	-
<b>Total Function</b>	<b>2542</b>	<b>BUILDING SERVICES</b>	-	-	-	-	<b>6,200</b>	-	<b>6,200</b>	<b>6,200</b>	-
Function	2544	MAINTENANCE SERVICES									
		400 SUPPLIES & MATERIALS	5,138	13,704	-	-	7,200	-	7,200	7,200	-
		500 CAPITAL OUTLAY	26,975	50,412	68,500	-	14,000	-	14,000	14,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2544</b>	<b>MAINTENANCE SERVICES</b>	<b>32,113</b>	<b>64,116</b>	<b>68,500</b>	-	<b>21,200</b>	-	<b>21,200</b>	<b>21,200</b>	-
Function	2552	VEHICLE OPERATIONS SERVICES									
		400 SUPPLIES & MATERIALS	-	-	-	-	1,500	-	1,500	1,500	-
		500 CAPITAL OUTLAY	-	-	-	-	8,800	-	8,800	8,800	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATIONS SERVICES</b>	-	-	-	-	<b>10,300</b>	-	<b>10,300</b>	<b>10,300</b>	-
<b>Major Function</b>	<b>2000</b>		<b>32,113</b>	<b>64,116</b>	<b>68,500</b>	-	<b>37,700</b>	-	<b>37,700</b>	<b>37,700</b>	-
Function	3100	FOOD SERVICES									
		400 SUPPLIES & MATERIALS	-	-	-	-	8,198	-	8,198	8,198	-
<b>Total Function</b>	<b>3100</b>	<b>FOOD SERVICES</b>	-	-	-	-	<b>8,198</b>	-	<b>8,198</b>	<b>8,198</b>	-
<b>Major Function</b>	<b>3000</b>		-	-	-	-	<b>8,198</b>	-	<b>8,198</b>	<b>8,198</b>	-
Function	5201	TRANSFER TO GENERAL SUB FUNDS									
		700 TRANSFERS	-	75,000	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5201</b>	<b>TRANSFER TO GENERAL SUB FUNDS</b>	-	<b>75,000</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>5000</b>		-	<b>75,000</b>	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	102,888	317,463	356,500	-	324,963	-	324,963	324,963	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>102,888</b>	<b>317,463</b>	<b>356,500</b>	-	<b>324,963</b>	-	<b>324,963</b>	<b>324,963</b>	-
<b>Major Function</b>	<b>7000</b>		<b>102,888</b>	<b>317,463</b>	<b>356,500</b>	-	<b>324,963</b>	-	<b>324,963</b>	<b>324,963</b>	-
<b>Total Fund</b>	<b>109</b>	<b>EQUIPMENT REPLACEMENT FUND</b>	<b>135,000</b>	<b>456,579</b>	<b>425,000</b>	-	<b>399,963</b>	-	<b>399,963</b>	<b>399,963</b>	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	110	MAINT & REPAIR PROJECTS						
	1990	LOCAL MISCELLANEOUS REV	-	-	-	-	-	-
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	-	-	-	-	-	-
	2240	PUBLIC PURPOSE CHARGE	70,809	71,811	60,000	62,000	62,000	62,000
	<b>2000</b>	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	<b>70,809</b>	<b>71,811</b>	<b>60,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>
	3101	STATE SCHOOL FUND - GENERAL SUPPORT	-	829,368	-	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	-	<b>829,368</b>	-	-	-	-
	5201	INTERFUND TRANSFER - GENERAL FUND	125,000	65,000	-	-	-	-
	5400	BEGINNING FUND BALANCE	89,971	239,613	750,000	740,000	740,000	740,000
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>214,971</b>	<b>304,613</b>	<b>750,000</b>	<b>740,000</b>	<b>740,000</b>	<b>740,000</b>
Total Fund	110	MAINT & REPAIR PROJECTS	285,780	1,205,791	810,000	802,000	802,000	802,000

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	I 10	MAINT & REPAIR BUS PURCHASE FUND									
Function	2543	GROUND SERVICE									
		300 PURCHASED SERVICES	-	-	-	-	2,500	-	2,500	2,500	-
		400 SUPPLIES & MATERIALS	-	-	-	-	3,500	-	3,500	3,500	-
<b>Total Function</b>	<b>2543</b>	<b>GROUND SERVICE</b>	-	-	-	-	<b>6,000</b>	-	<b>6,000</b>	<b>6,000</b>	-
Function	2544	MAINTENANCE SERVICES									
		300 PURCHASED SERVICES	10,800	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	3,105	-	-	-	18,400	-	18,400	18,400	-
		500 CAPITAL OUTLAY	32,262	37,513	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2544</b>	<b>MAINTENANCE SERVICES</b>	<b>46,167</b>	<b>37,513</b>	-	-	<b>18,400</b>	-	<b>18,400</b>	<b>18,400</b>	-
Function	2552	VEHICLE OPERATIONS SERVICES									
		400 SUPPLIES & MATERIALS	-	-	-	-	5,300	-	5,300	5,300	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATIONS SERVICES</b>	-	-	-	-	<b>5,300</b>	-	<b>5,300</b>	<b>5,300</b>	-
<b>Major Function</b>	<b>2000</b>		<b>46,167</b>	<b>37,513</b>	-	-	<b>29,700</b>	-	<b>29,700</b>	<b>29,700</b>	-
Function	4150	BUILDING ACQUIS-CONSTRUCTION SERVICES									
		400 SUPPLIES & MATERIALS	-	-	13,535	-	-	-	-	-	-
		500 CAPITAL OUTLAY	-	-	386,465	-	220,300	-	220,300	220,300	-
<b>Total Function</b>	<b>4150</b>	<b>BUILDING ACQUIS-CONSTRUCTION SERVICES</b>	-	-	<b>400,000</b>	-	<b>220,300</b>	-	<b>220,300</b>	<b>220,300</b>	-
<b>Major Function</b>	<b>4000</b>		-	-	<b>400,000</b>	-	<b>220,300</b>	-	<b>220,300</b>	<b>220,300</b>	-
Function	5204	TRANSFER TO CAPITAL PROJECTS									
		700 TRANSFERS	-	263,914	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5204</b>	<b>TRANSFER TO CAPITAL PROJECTS</b>	-	<b>263,914</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>5000</b>		-	<b>263,914</b>	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	239,613	904,365	410,000	-	552,000	-	552,000	552,000	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>239,613</b>	<b>904,365</b>	<b>410,000</b>	-	<b>552,000</b>	-	<b>552,000</b>	<b>552,000</b>	-
<b>Major Function</b>	<b>7000</b>		<b>239,613</b>	<b>904,365</b>	<b>410,000</b>	-	<b>552,000</b>	-	<b>552,000</b>	<b>552,000</b>	-
<b>Total Fund</b>	<b>I 10</b>	<b>MAINT &amp; REPAIR PROJECTS</b>	<b>285,780</b>	<b>1,205,791</b>	<b>810,000</b>	-	<b>802,000</b>	-	<b>802,000</b>	<b>802,000</b>	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Fund	III	PERS RESERVE FUND						
	5201	INTERFUND TRANSFER - GENERAL FUND	125,000	-	-	-	-	-
	5400	BEGINNING FUND BALANCE	542,812	667,812	667,812	667,812	667,812	667,812
<b>5000</b>	<b>OTHER RESOURCES</b>		<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>
<b>Total Fund</b>	<b>III</b>	<b>PERS RESERVE FUND</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	III	PERS RESERVE FUND									
Function	5201	TRANSFER TO GENERAL SUB FUNDS									
		700 TRANSFERS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5201</b>	<b>TRANSFER TO GENERAL SUB FUNDS</b>	-	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>5000</b>		-	-	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	667,812	667,812	667,812	-	667,812	-	667,812	667,812	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	-	<b>667,812</b>	-	<b>667,812</b>	<b>667,812</b>	-
<b>Major Function</b>	<b>7000</b>		<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	-	<b>667,812</b>	-	<b>667,812</b>	<b>667,812</b>	-
<b>Total Fund</b>	<b>III</b>	<b>PERS RESERVE FUND</b>	<b>667,812</b>	<b>667,812</b>	<b>667,812</b>	-	<b>667,812</b>	-	<b>667,812</b>	<b>667,812</b>	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	118	STABILIZATION FUND						
	4802	IMPACT AID ENTITLEMENT	24,644	-	-	-	-	-
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>24,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	5400	BEGINNING FUND BALANCE	1,889,552	1,548,096	1,548,096	-	-	-
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>1,889,552</b>	<b>1,548,096</b>	<b>1,548,096</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Fund	118	STABILIZATION FUND	1,914,196	1,548,096	1,548,096	-	-	-

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	118	STABLIZATION FUND									
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	2,162	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	-	2,162	-	-	-	-	-	-	-
Function	1296	INDIAN EDUCATION									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	1,500	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1296</b>	<b>INDIAN EDUCATION</b>	1,500	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>1000</b>		1,500	2,162	-	-	-	-	-	-	-
Function	5201	TRANSFER TO GENERAL SUB FUNDS									
		700 TRANSFERS	364,600	-	1,548,096	-	-	-	-	-	-
<b>Total Function</b>	<b>5201</b>	<b>TRANSFER TO GENERAL SUB FUNDS</b>	364,600	-	1,548,096	-	-	-	-	-	-
<b>Major Function</b>	<b>5000</b>		364,600	-	1,548,096	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	1,548,096	1,545,934	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	1,548,096	1,545,934	-	-	-	-	-	-	-
<b>Major Function</b>	<b>7000</b>		1,548,096	1,545,934	-	-	-	-	-	-	-
<b>Total Fund</b>	<b>118</b>	<b>STABLIZATION FUND</b>	1,914,196	1,548,096	1,548,096	-	-	-	-	-	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	119	WS SCHOOL BUILDING FUND						
	5400	BEGINNING FUND BALANCE	426,334	426,334	426,300	426,334	426,334	426,334
<b>5000</b>	<b>OTHER RESOURCES</b>		<b>426,334</b>	<b>426,334</b>	<b>426,300</b>	<b>426,334</b>	<b>426,334</b>	<b>426,334</b>
<b>Total Fund</b>	<b>119</b>	<b>WS SCHOOL BUILDING FUND</b>	<b>426,334</b>	<b>426,334</b>	<b>426,300</b>	<b>426,334</b>	<b>426,334</b>	<b>426,334</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	119	WS SCHOOL BUILDING FUND									
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	426,334	426,334	426,300	-	426,334	-	426,334	426,334	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>426,334</b>	<b>426,334</b>	<b>426,300</b>	<b>-</b>	<b>426,334</b>	<b>-</b>	<b>426,334</b>	<b>426,334</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>426,334</b>	<b>426,334</b>	<b>426,300</b>	<b>-</b>	<b>426,334</b>	<b>-</b>	<b>426,334</b>	<b>426,334</b>	<b>-</b>
<b>Total Fund</b>	<b>119</b>	<b>WS SCHOOL BUILDING FUND</b>	<b>426,334</b>	<b>426,334</b>	<b>426,300</b>	<b>-</b>	<b>426,334</b>	<b>-</b>	<b>426,334</b>	<b>426,334</b>	<b>-</b>

# SPECIAL REVENUE FUNDS

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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, nutrition services, and student body funds.

Photo taken by MHS Photography 2016 (Student: Aubrey Holliday)

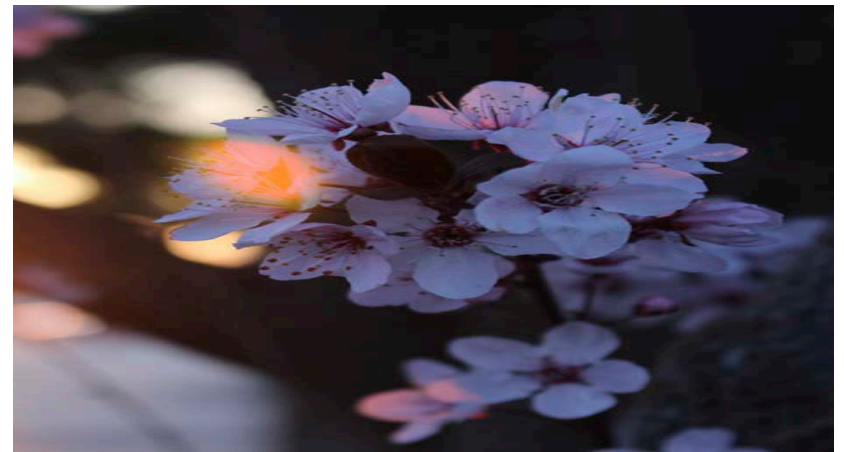


Photo taken by MHS Photography 2016 (Student: Case Hovda)

## **SPECIAL REVENUE FUNDS**

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### **203 – TITLE I-A GRANTS TO LEAS FUND (Page 83-85):**

Title I-A funds are used to fund school-wide programs designed to upgrade the entire educational program in a school that has more than 40% poverty. Its primary goal is to ensure that all students, particularly those who are low-achieving, demonstrate proficient and advanced levels of achievement on State academic achievement standards. The emphasis of school-wide programs is to serve all students, improve all structures that support student learning, and combine all resources, as allowed, to achieve a common goal. These funds provide staff for programs at Madras Primary, Metolius Elementary, Buff Intermediary, Warm Spring K-8 Academy and Jefferson County Middle School.

### **205 – TITLE VII INDIAN EDUCATION FUND (Page 86-88):**

Title VII Indian Education is a federal project that provides supplementary education support to approximately 1/3 of the District's students of Native American ancestry. These funds provide cultural education to connect students with their Native history, cultures and traditions. Title VII currently supports two fulltime liaison, a .50 elementary teacher and a .20 High School Teacher.

### **206 – ACTIVITY BUS FUND (Page 89-90):**

Originally established as the Johnson O'Malley Fund, this fund was renamed to the Activity Bus Fund beginning July 1, 2016. The purpose of this fund is to provide transportation for Native American Students living in Warm Springs to be able to equally participate in educational and extracurricular activities. The 2016-2017 reflects a budget transfer of \$10,000 from the General Fund.

### **208 – TITLE I-A MHS IMPROVEMENT FUND (Page 91-92):**

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. Madras High School received approximately \$3.3 million from FY 2010-2013. This grant funded a total of 11 positions. This fund is inactive in 2016-2017.

### **211 – TITLE I-A SCHOOL IMPROVEMENT FUND (Page 93-94):**

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. This fund is inactive in 2016-2017.

### **212 – TITLE I-A WARM SPRINGS K-8 ACADEMY (Page 95-97):**

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. The Warm Springs K-8 Academy was awarded \$1.6 million for FY2015-2018.

## **SPECIAL REVENUE FUNDS**

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### **213 – IDEA FUND (Page 98-100):**

The purpose of IDEA Part B grants is to provide special education and related services to children with disabilities and to ensure that they have access to a free appropriate public education (FAPE). The term FAPE refers to special education and related services that are designed to meet a child's unique needs and that will prepare the child for further education, employment, and independent living. In general, IDEA Part B funds must be used only to pay the excess costs of providing FAPE to children with disabilities. IDEA funds cannot be used for core instruction in the general education classroom, instructional materials for use with non-disabled children, or for professional development of general education teachers not related to meeting the needs of students with disabilities.

### **214 – TITLE I-A MIDDLE SCHOOL IMPROVEMENT FUND (Page 101-104):**

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. Jefferson County Middle School received approximately \$3.3 from 2011-2014. This fund is inactive for 2016-2017.

### **216 - TITLE III ENGLISH LANGUAGE ACQUISITION FUND (Page 105-107):**

Title III is specifically targeted to benefit Limited English Proficient (LEP) children and immigrant youth. The expectation is that these funds will create or further develop language instruction courses that help LEP students meet academic standards. The District utilizes these funds to increase parent involvement of the approximately 34% of Hispanic students by funding one liaison to provide parents with

support and a welcoming environment. Additionally these resources fund stipends for ELL curriculum development, an equity coach stipend and summer school costs.

### **217 – ELEMENTARY COUNSELING GRANT (Page 108-109):**

The Elementary Counseling Grant was awarded by the U.S. Department of Education through a competitive grant application process in 2015-2016. The three-year grant will fund half-time counseling at each elementary school and a counseling specialist to coordinate counseling services through the District. The grant will provide total resources of \$1,191,643 over the three-year period.

### **221 – SAFE ROUTES TO SCHOOL FUND (Page 110-111):**

The Safe Routes to School (SRTS) program is intended to improve the health and well-being of children by enabling and encouraging them to walk and bicycle to school. The efforts are sustained through funding from Jefferson County. In partnership with the County the District is reimbursed for the SRTS coordinator's salary.

### **222 –SMILE PROGRAM – OSU FUND (Page 112-114):**

The Science & Math Investigative Learning Experiences program is a partnership between Oregon State University and 14 Oregon school districts. The program is designed to increase the numbers of historically underrepresented and other educationally underserved students, who graduate from high school qualified to enroll in college, by conducting a science, technology, engineering and mathematics (STEM) enrichment and college readiness program for student in grades 4-12. This grant only covers the stipend for each advisor and a small supplies budget. The District provides a match which has been budgeted at \$10,940 for 2016-2017.

## **SPECIAL REVENUE FUNDS**

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### **223 – YOUTH DEVELOPMENT PROGRAM FUND (Page 115-116):**

The Youth Transition Program (YTP) is currently funded by the Office of Vocational Rehabilitation Services a division of the Oregon Department of Human Services and a grant match from the General Fund. The purpose of the YTP is to assist student with disabilities as they transition from school to career training and employment. The services provided under this grant are intended to enrich and enhance the learning experience and access to employment-related resources which YTP-eligible students normally have access to as part of their Free and Appropriate Public Education and equal educational opportunities afforded them as students with disabilities.

### **226 - TITLE X MCKINNEY-VENTO ACT HOMELESS EDUCATION PROGRAM FUND (Page 117-118):**

The McKinney-Vento Act ensures that homeless children and youth are provided a free, appropriate public education, despite lack of a fixed place of residence or a supervising parent or guardian. The funds are received under a consortia award with High Desert Education Service District. This grant currently funds a liaison position to provide outreach services one day per week.

### **227 - TITLE I-C MIGRANT EDUCATION (Page 119-120):**

The purpose of the Migrant Education Program is to ensure that migrant children fully benefit from the same free public education provided to other children. The funds are received to offset costs associated with the Migrant Summer School Program under a partnership with High Desert Education Service District.

### **230 – OREGON STUDENT MENTORING GRANT FUND (Page 121-123):**

The District was awarded the Oregon Mentoring Grant in 2013-14. The grant will support two College and Career Readiness Coordinators for the middle schools and high school. The Coordinators will work with American Indian and Latino student and families to create a support system and personal education plans focused on postsecondary goals. This fund is inactive for 2016-2017.

### **231 – CTE/STEM GRANT FUND (Page 124-126):**

The CTE/STEM grant is intended to increase STEM fields of study in Jefferson County School through a Natural Resources Program. This grant was awarded to the District in FY2013-2014 and will employ a Natural Resources teacher and Career Exploration teacher to facilitate instruction and implementation of the program during the FY2014-15 school year. This fund is inactive for 2016-2017.

### **232 – ONSITE CHILD CARE FUND (Page 127-128):**

Onsite childcare is currently provided by the District for teen parents enrolled in the District. Onsite childcare is also provided to District employees for a fee. This fund generates revenues from the Targeted High Risk Population Program - Child Care Development Fund under the Child Care Division of the State of Oregon as well as District employees utilizing child care services, and a General Fund transfer for the additional weight for students in Pregnant and Parenting Programs.

## **SPECIAL REVENUE FUNDS**

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### **235 – ODE STATE GRANTS (Page 129-132):**

The ODE State Grants Fund was created in order to account for one-year miscellaneous state grants received from the Oregon Department of Education directly from the State or through High Desert Education Service District. Examples of these grants include: Cascade Commitment Grant, Teach Oregon Grant, Minority Pipeline Grant.

### **242 – MISCELLANEOUS STATE & LOCAL GRANTS FUND (Page 135-137):**

The Miscellaneous State & Local Grants Fund includes a variety of grants received throughout the years. Examples of state and local organizations providing these grants include OR Community Foundation, Oregon Education Association Trust, and George Fox University.

### **249 – SCHOOL ENRICHMENT FUND (Page 138-140):**

This fund was established to account for the revenues and related expenditures for various fundraisers at the elementary schools of the District.

### **258 – TITLE VI-B RURAL EDUCATION ACHIEVEMENT PROGRAM (REAP) FUND (Page 141-143):**

The REAP is designed to assist rural school districts in using Federal resources more effectively to improve the quality of instruction and student academic achievement. It consists of two separate programs – the Small, Rural School Achievement (SRSA) program and the Rural and Low-Income Schools (RLIS) program. The District currently receives RLIS program funds and utilizes these funds to serve the concentration of children from low-income families by providing education technology and professional development for District staff.

### **260 – SUMMER NUTRITION FUND (Page 144-145):**

During the school year, many JCSD 509-J students receive free or reduced-price breakfast and lunch through the School Breakfast and National School Programs. The Summer Food Services Program is intended to fill the nutrition gap and make sure children can get the nutritious meals they usually receive during the school year in the summer. These meals are offered at various locations in the District during the summer months.

### **261 – TITLE II-A QUALITY TEACHERS FUND (Page 146-147):**

The purpose of No Child Left Behind (NCLB) Title II-A funding is to provide grants to State educational agencies, local educational agencies, State agencies for higher education, and eligible partnerships in order to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals, and administrators in schools and classrooms. Grant funds pay for stipends to teachers, substitute costs, travel costs and training registration fees incurred to support professional staff development consistent with the provisions of NCLB.

### **262 – STUDENT BODY ACCOUNTS FUND (Page 148-149):**

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

### **265: CLASSROOM MINI GRANTS FUND (Page 150-152):**

The Classroom Mini Grants Fund is comprised of grants applied for and received by classroom teachers for specific projects or activities. Most grants are one-year grants, are expended within the year and on average range from \$100-\$2,500.

## SPECIAL REVENUE FUNDS

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### **270 – AT RISK AFTERSCHOOL FUND (Page 153-154):**

The Child & Adult Care Food Program Afterschool At-Risk Meals and Snacks Program is a reimbursement program designed to give school age children and youth in low-income areas a nutritional boost and involve them in supervised activities that are safe, fun and educational during the school year. An afterschool program with 100 children could receive over \$17,500 each school year for serving snacks and over \$70,000 each school year for serving meals. This program is currently offered to school age children and youth in partnership with the Jefferson County Kids Club.



Photo taken by MHS Photography 2016 (Student: Dani Schmaltz)

### **280 – FOOD SERVICE PROGRAM FUND (Page 155-156):**

The Food Services program is funded by federal reimbursements under the National School Lunch Program and revenues from daily sales. Operational costs include salaries and benefits for staff at each school and the central warehouse, food, utilities, repair costs of kitchen equipment, supplies, and vehicle support expenses for distribution of food and supplies to each operational unit. Revenue and expenses associated with providing Food Service to all Jefferson County School District 509-J schools during the school year are accounted for in this fund.

**290 – DONATION FUND (Page 157-159):** The Donation fund accounts for private donations provided to the District for a specific purpose. Examples include: COSI donations for the tennis court, track repairs, and technology purchases.

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**SPECIAL REVENUE FUNDS ADOPTED BUDGET**  
**FYE JUNE 30, 2017**

	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>REVENUES</b>						
Local sources	514,456	512,041	411,066	302,963	302,963	302,963
Intermediate sources	204,468	24,870	21,336	-	-	-
State sources	107,113	787,183	162,925	75,449	241,449	241,449
Federal sources	5,333,228	5,064,305	5,745,652	5,606,860	5,606,860	5,606,860
<b>TOTAL REVENUE</b>	<b>6,159,264</b>	<b>6,388,400</b>	<b>6,340,979</b>	<b>5,985,272</b>	<b>6,151,272</b>	<b>6,151,272</b>
<b>EXPENDITURES</b>						
Instruction	2,543,544	2,192,243	2,220,092	2,122,246	2,132,246	2,132,246
Support Services	1,637,618	2,100,728	2,179,798	1,887,649	2,037,649	2,037,649
Enterprise and Community Services	2,204,548	2,275,704	2,257,437	2,344,642	2,350,642	2,350,642
Facilities Acquisition and Construction	17,390	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,403,100</b>	<b>6,568,675</b>	<b>6,657,327</b>	<b>6,354,537</b>	<b>6,520,537</b>	<b>6,520,537</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(243,836)</b>	<b>(180,275)</b>	<b>(316,348)</b>	<b>(369,265)</b>	<b>(369,265)</b>	<b>(369,265)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	284,309	264,853	280,548	245,840	245,840	245,840
Operating transfers out	(3,993)	(15,988)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>280,316</b>	<b>248,865</b>	<b>280,548</b>	<b>245,840</b>	<b>245,840</b>	<b>245,840</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>36,481</b>	<b>68,590</b>	<b>(35,800)</b>	<b>(123,425)</b>	<b>(123,425)</b>	<b>(123,425)</b>
<b>FUND BALANCE, JULY 1</b>	<b>129,039</b>	<b>165,520</b>	<b>234,109</b>	<b>273,425</b>	<b>273,425</b>	<b>273,425</b>
<b>FUND BALANCE, JUNE 30</b>	<b>165,520</b>	<b>234,109</b>	<b>198,309</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**SPECIAL REVENUE FUNDS RESOURCES**  
**FYE JUNE 30, 2017**

FUNCTION	DESCRIPTION	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1415	TRANSP FEES IN-DISTRICT	1,301	500	-	-	-	-
1510	INTEREST ON INVESTMENTS	114	-	-	-	-	-
1530	GAIN OR LOSS ON SALE OF INVESTMENTS	2,199	(201)	-	-	-	-
1600	FOOD SERVICE	167,190	60,018	32,000	13,197	13,197	13,197
1810	CHILD CARE	17,519	36,104	34,983	30,498	30,498	30,498
1920	DONATIONS/CONTRIBUTIONS	46,261	22,599	4,827	2,775	2,775	2,775
1921	PRIVATE GRANTS	5,618	51,715	78,391	36,494	36,494	36,494
1990	LOCAL MISCELLANEOUS REVENUE	267,945	339,754	260,365	220,000	220,000	220,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICE	-	227	-	-	-	-
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	6,309	1,325	500	-	-	-
2220	RESTRICTED INTERMEDIATE SOURCES	-	6,178	6,357	-	-	-
2225	NEXT GENERATION LEARNING GRANT	100,000	-	-	-	-	-
2230	OR COMMUNITY FOUNDATION	89,078	6,414	13,654	-	-	-
2232	OEA CHOICE TRUST GRANT	15,389	12,278	1,325	-	-	-
3102	STATE SCHOOL FUND	15,091	15,078	15,500	15,700	15,700	15,700
3230	OSU EXTENSION	8,864	11,002	9,350	9,749	9,749	9,749
3299	STATE GRANT/RESTRICTED	83,158	761,103	138,075	50,000	216,000	216,000
4300	FEDERAL GRANT (DIRECT)	194,217	192,784	591,879	644,328	644,328	644,328
4500	RESTRICTED-FED THRU STATE	3,561,623	2,998,647	3,369,890	3,033,900	3,033,900	3,033,900
4501	FEDERAL GRANT	321,653	471,267	502,500	525,000	525,000	525,000
4502	FEDERAL GRANT	880,679	1,094,987	1,048,384	1,117,000	1,117,000	1,117,000
4505	FED MEAL REIMBURSEMENT	135,920	152,945	107,995	128,951	128,951	128,951
4530	FED THRU STATE THRU ESD	10,854	6,644	9,942	11,442	11,442	11,442
4700	FED GR THRU INTERMEDIATE	28,161	11,543	21,400	19,424	19,424	19,424
4718	SAFE ROUTES TO SCHOOL GRANT	5,300	4,798	4,343	4,331	4,331	4,331
4910	COMMODITIES (CAFETERIAS)	194,821	130,690	89,319	122,485	122,485	122,485
5201	INTERFUND TRANSFER FROM GENERAL FUNDS	284,309	255,457	280,548	245,840	245,840	245,840
5202	INTERFUND TRANSFER FROM SPECIAL REVENUE FUND	-	9,396	-	-	-	-
5400	BEGINNING FUND BALANCE	129,039	165,520	170,800	273,425	273,425	273,425
<b>TOTALS</b>		<b>6,572,612</b>	<b>6,818,772</b>	<b>6,792,327</b>	<b>6,504,537</b>	<b>6,670,537</b>	<b>6,670,537</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION**  
**FYE JUNE 30, 2017**

FUNCTION	DESCRIPTION	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1111	ELEMENTARY INSTRUCTION	50,910	54,112	206,344	81,093	81,093	81,093
1113	ELEMENTARY EXTRACURRICULAR	6,588	5,471	4,801	5,095	5,095	5,095
1121	MIDDLE SCHOOL INSTRUCTION	404	173,137	12,873	406	406	406
1122	MIDDLE SCHOOL EXTRACURRICULAR	35,234	48,237	41,627	54,225	54,225	54,225
1131	HIGH SCHOOL REGULAR INSTRUCTION	49	60,622	70,349	5,090	15,090	15,090
1132	HIGH SCHOOL EXTRACURRICULAR	253,872	261,267	238,628	227,235	227,235	227,235
1210	TAG INSTRUCTION PROGRAM	900	-	-	-	-	-
1220	LIFE SKILLS INSTRUCTION PROGRAM	272,226	214,301	217,324	213,265	213,265	213,265
1223	COMMUNITY TRANSITION CENTER	161,924	165,168	264,721	267,219	267,219	267,219
1229	BEHAVIORAL PROGRAM	38,116	76,126	87,358	87,075	87,075	87,075
1250	SPECIAL EDUCATION PROGRAM	9,779	11,297	8,213	8,605	8,605	8,605
1260	TREATMENT AND HABILITATION	60,206	74,730	75,525	75,525	75,525	75,525
1272	TITLE I-A/D	1,424,869	794,827	773,675	901,029	901,029	901,029
1283	ALTERNATIVE EDUCATION	138,491	164,612	-	-	-	-
1291	ESL INSTRUCTIONAL PROGRAM	4,851	8,652	78,263	64,892	64,892	64,892
1296	INDIAN EDUCATION	75,502	64,932	128,281	131,492	131,492	131,492
1460	SPECIAL SUMMER PROGRAM	9,621	14,749	12,109	-	-	-
2110	ATTENDANCE & SOCIAL WORK SERVICES	791	-	-	-	-	-
2112	ATTENDANCE SERVICES	143,332	60,679	57,854	60,578	60,578	60,578
2114	STUDENT ACCOUNTING SERVICES	50	-	-	-	-	-
2115	STUDENT SAFETY	5,300	4,798	4,343	4,331	4,331	4,331
2119	OTHER ATTENDANCE & SOCIAL SERVICES	18,152	12,288	17,448	19,225	19,225	19,225
2120	GUIDANCE SERVICES	2,267	-	-	-	-	-
2122	COUNSELING SERVICES	325	28,312	374,503	428,779	574,241	574,241
2129	OTHER GUIDANCE SERVICES	-	110,810	-	-	-	-
2150	SPEECH PATHOLOGY SERVICES	-	85,824	86,281	95,301	95,301	95,301

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION**  
**FYE JUNE 30, 2017**

FUNCTION	DESCRIPTION	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
2160	OTHER STUDENT TREATMENT SERVICES	89,604	98,755	134,000	68,200	68,200	68,200
2190	STUDENT SUPPORT SERVICES	1,744	-	500	-	-	-
2211	IMPROVEMENT OF INSTRUCTION SERVICES	494,589	807,145	939,286	627,828	627,828	627,828
2240	INSTRUCTIONAL STAFF DEVELOPMENT	529,083	502,523	383,893	361,923	361,923	361,923
2410	OFFICE OF THE PRINCIPAL SERVICES	35,869	147,568	-	73,573	73,573	73,573
2520	FISCAL SERVICES	-	-	10,000	-	-	-
2542	BUILDINGS SERVICES	-	387	-	-	-	-
2544	MAINTENANCE SERVICES	55,194	-	-	-	-	-
2552	VEHICLE OPERATION SERVICES	24,266	29,460	34,428	44,670	44,670	44,670
2610	CENTRAL SUPPORT SERVICES	24,406	-	-	-	-	-
2624	PLANNING SERVICES	34,892	-	-	-	-	-
2640	STAFF SERVICES	-	1,888	-	-	-	-
2645	HEALTH SERVICES-EMPLOYEES	11,397	11,914	1,325	-	-	-
2660	TECHNOLOGY SERVICES	35,862	17,275	-	-	-	-
2690	INDIRECT FEES	130,495	181,101	135,935	103,241	107,779	107,779
3100	FOOD SERVICES	1,954,658	2,094,960	2,021,197	2,122,332	2,122,332	2,122,332
3330	PARENT INVOLVEMENT	125,839	83,935	86,670	112,946	118,946	118,946
3390	OTHER COMMUNITY SERVICES	62,615	6,414	62,686	6,266	6,266	6,266
3501	CHILD CARE PROVIDER SERVICES	61,437	90,395	86,883	103,098	103,098	103,098
4150	BLDG ACQUIS-CONSTR-IMPROV	17,390	-	-	-	-	-
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUND	-	9,396	-	-	-	-
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	3,993	-	-	-	-	-
5204	INTERFUND TRANSFER TO CAPITAL PROJECTS FUND	-	6,592	-	-	-	-
7000	UNAPPROP END FUND BALANCE	165,520	234,109	135,000	150,000	150,000	150,000
<b>TOTALS</b>		<b>6,572,612</b>	<b>6,818,772</b>	<b>6,792,327</b>	<b>6,504,537</b>	<b>6,670,537</b>	<b>6,670,537</b>

## **RESOURCES**



Photo taken by MHS Photography 2016 (Student: Tiffany Bristow)

**AND**



Photo taken by MHS Photography 2016 (Student: Laisha Alvarez)

## **REQUIREMENTS**

## **REPORT BY FUND**

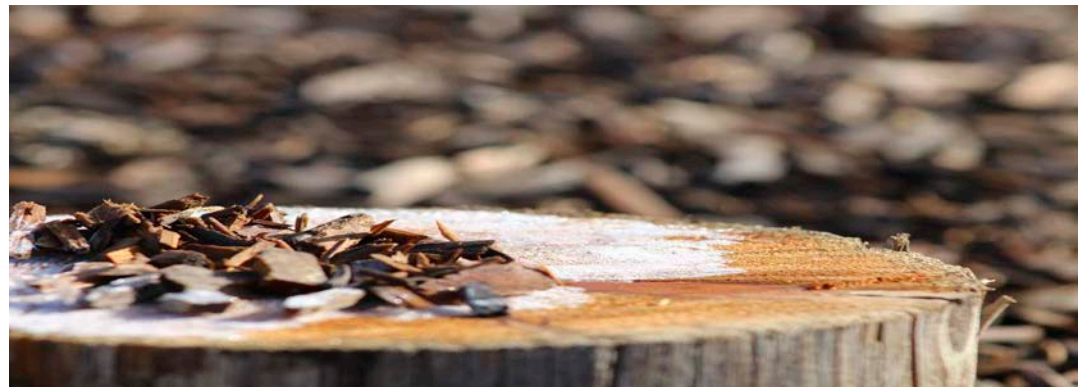


Photo taken by MHS Photography 2016 (Student: Dani Schmaltz)

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	203	TITLE I-A GRANTS TO LEAs						
	3299	STATE GRANT/RESTRICTED	-	65,000	-	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>4500</b>	<b>RESTRICTED-FED THRU STATE</b>	1,243,092	1,117,784	1,233,502	1,203,817	1,203,817	1,203,817
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,243,092</b>	<b>1,117,784</b>	<b>1,233,502</b>	<b>1,203,817</b>	<b>1,203,817</b>	<b>1,203,817</b>
Total Fund	203	TITLE I-A GRANTS TO LEAs	1,243,092	1,182,784	1,233,502	1,203,817	1,203,817	1,203,817

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	203	TITLE I-A GRANTS TO LEAs									
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	410,690	369,652	320,243	13.51	383,678	9.04	383,678	383,678	9.04
		200 ASSOCIATED PAYROLL COSTS	190,447	187,188	197,243	-	190,934	-	190,934	190,934	-
		300 PURCHASED SERVICES	98	52	15,000	-	15,000	-	15,000	15,000	-
		400 SUPPLIES & MATERIALS	4,208	235	5,000	-	16,546	-	16,546	16,546	-
<b>Total Function</b>	<b>1272</b>	<b>TITLE I-A/D PROGRAMS</b>	<b>605,443</b>	<b>557,128</b>	<b>537,486</b>	<b>13.51</b>	<b>606,158</b>	<b>9.04</b>	<b>606,158</b>	<b>606,158</b>	<b>9.04</b>
<b>Major Function</b>	<b>1000</b>		<b>605,443</b>	<b>557,128</b>	<b>537,486</b>	<b>13.51</b>	<b>606,158</b>	<b>9.04</b>	<b>606,158</b>	<b>606,158</b>	<b>9.04</b>
Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES									
		100 SALARIES	6,305	4,342	5,643	0.20	6,030	0.20	6,030	6,030	0.20
		200 ASSOCIATED PAYROLL COSTS	928	1,184	1,413	-	1,753	-	1,753	1,753	-
		300 PURCHASED SERVICES	65	118	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2119</b>	<b>OTHER ATTENDANCE AND SOCIAL WORK SERVICES</b>	<b>7,298</b>	<b>5,644</b>	<b>7,056</b>	<b>0.20</b>	<b>7,783</b>	<b>0.20</b>	<b>7,783</b>	<b>7,783</b>	<b>0.20</b>
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	223,406	314,731	338,291	5.55	296,924	4.55	296,924	296,924	4.55
		200 ASSOCIATED PAYROLL COSTS	122,352	188,096	200,525	-	165,311	-	165,311	165,311	-
		300 PURCHASED SERVICES	2,105	423	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	4,014	5,000	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	<b>347,863</b>	<b>507,265</b>	<b>543,816</b>	<b>5.55</b>	<b>462,235</b>	<b>4.55</b>	<b>462,235</b>	<b>462,235</b>	<b>4.55</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	85,878	4,479	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	43,906	731	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	46,716	40,356	40,000	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	2,702	461	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>179,201</b>	<b>46,028</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
		100 SALARIES	-	-	-	-	990	-	990	990	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	228	-	228	228	-
		300 PURCHASED SERVICES	1,050	-	-	-	55,000	-	55,000	55,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2410</b>	<b>OFFICE OF THE PRINCIPAL SERVICES</b>	<b>1,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,218</b>	<b>-</b>	<b>56,218</b>	<b>56,218</b>	<b>-</b>
Function	2610	DIRECTION OF CENTRAL SUPPORT SERVICES									
		100 SALARIES	15,190	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	9,187	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	29	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2610</b>	<b>DIRECTION OF CENTRAL SUPPORT SERVICES</b>	<b>24,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2690	OTHER SUPPORT SERVICES									

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	203	TITLE I-A GRANTS TO LEAs									
	600	OTHER OBJECTS	46,003	57,570	59,936	-	36,423	-	36,423	36,423	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>46,003</b>	<b>57,570</b>	<b>59,936</b>	<b>-</b>	<b>36,423</b>	<b>-</b>	<b>36,423</b>	<b>36,423</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>605,821</b>	<b>616,506</b>	<b>650,808</b>	<b>5.75</b>	<b>562,659</b>	<b>4.75</b>	<b>562,659</b>	<b>562,659</b>	<b>4.75</b>
Function	3100	FOOD SERVICES									
	100	SALARIES	-	86	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	34	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3100</b>	<b>FOOD SERVICES</b>	<b>-</b>	<b>119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	3330	CIVIC SERVICES									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	4,020	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	9,422	-	25,000	-	35,000	-	35,000	35,000	-
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>13,442</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
Function	3390	OTHER COMMUNITY SERVICES									
	100	SALARIES	13,774	339	15,000	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	4,348	265	5,208	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	264	8,426	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3390</b>	<b>OTHER COMMUNITY SERVICES</b>	<b>18,385</b>	<b>9,031</b>	<b>20,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>3000</b>		<b>31,827</b>	<b>9,150</b>	<b>45,208</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>Total Fund</b>	<b>203</b>	<b>TITLE I-A GRANTS TO LEAs</b>	<b>1,243,092</b>	<b>1,182,784</b>	<b>1,233,502</b>	<b>19.26</b>	<b>1,203,817</b>	<b>13.79</b>	<b>1,203,817</b>	<b>1,203,817</b>	<b>13.79</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	205	TITLE VII INDIAN EDUCATION						
	<b>4300</b>	FEDERAL GRANT (DIRECT)	194,217	192,784	194,935	196,499	196,499	196,499
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>194,217</b>	<b>192,784</b>	<b>194,935</b>	<b>196,499</b>	<b>196,499</b>	<b>196,499</b>
Total Fund	205	TITLE VII INDIAN EDUCATION	194,217	192,784	194,935	196,499	196,499	196,499

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	205	TITLE VII INDIAN EDUCATION									
Function	1283	ALTERNATIVE EDUCATION PROGRAM									
		100 SALARIES	-	37,295	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	25,128	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1283</b>	<b>ALTERNATIVE EDUCATION PROGRAM</b>	<b>-</b>	<b>62,423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1296	INDIAN EDUCATION									
		100 SALARIES	37,394	43,183	82,328	1.70	83,444	1.70	83,444	83,444	1.70
		200 ASSOCIATED PAYROLL COSTS	12,663	20,762	45,953	-	48,048	-	48,048	48,048	-
		300 PURCHASED SERVICES	39	987	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	13,427	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1296</b>	<b>INDIAN EDUCATION</b>	<b>63,522</b>	<b>64,932</b>	<b>128,281</b>	<b>1.70</b>	<b>131,492</b>	<b>1.70</b>	<b>131,492</b>	<b>131,492</b>	<b>1.70</b>
<b>Major Function</b>	<b>1000</b>		<b>63,522</b>	<b>127,356</b>	<b>128,281</b>	<b>1.70</b>	<b>131,492</b>	<b>1.70</b>	<b>131,492</b>	<b>131,492</b>	<b>1.70</b>
Function	2112	ATTENDANCE SERVICES									
		100 SALARIES	79,644	44,540	37,622	1.00	45,312	1.00	45,312	45,312	1.00
		200 ASSOCIATED PAYROLL COSTS	43,232	15,785	20,232	-	15,266	-	15,266	15,266	-
		300 PURCHASED SERVICES	81	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2112</b>	<b>ATTENDANCE SERVICES</b>	<b>122,958</b>	<b>60,325</b>	<b>57,854</b>	<b>1.00</b>	<b>60,578</b>	<b>1.00</b>	<b>60,578</b>	<b>60,578</b>	<b>1.00</b>
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	187	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	34	-	500	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>	<b>221</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	7,272	4,882	8,299	-	4,429	-	4,429	4,429	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>7,272</b>	<b>4,882</b>	<b>8,299</b>	<b>-</b>	<b>4,429</b>	<b>-</b>	<b>4,429</b>	<b>4,429</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>130,451</b>	<b>65,207</b>	<b>66,654</b>	<b>1.00</b>	<b>65,007</b>	<b>1.00</b>	<b>65,007</b>	<b>65,007</b>	<b>1.00</b>
Function	3330	CIVIC SERVICES									
		300 PURCHASED SERVICES	50	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	94	221	-	-	-	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	205	TITLE VII INDIAN EDUCATION									
		600 OTHER OBJECTS	100	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>244</b>	<b>221</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>3000</b>		<b>244</b>	<b>221</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Fund	205	TITLE VII INDIAN EDUCATION	194,217	192,784	194,935	2.70	196,499	2.70	196,499	196,499	2.70

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	206	ACTIVITY BUS						
	<b>1920</b>	DONATIONS/CONTRIBUTIONS	-	3,000	-	-	-	-
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	-	<b>3,000</b>	-	-	-	-
	<b>4700</b>	FED GR THRU INTERMEDIATE	27,161	3,599	-		-	-
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>27,161</b>	<b>3,599</b>	-	-	-	-
	5201	INTERFUND TRANSFER - GENERAL FUND		127	-	10,000	10,000	10,000
	<b>5000</b>	<b>OTHER RESOURCES</b>	-	<b>127</b>	-	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Fund</b>	<b>206</b>	<b>ACTIVITY BUS</b>	<b>27,161</b>	<b>6,726</b>	-	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

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**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	206	ACTIVITY BUS									
Function	1296	INDIAN EDUCATION									
		100 SALARIES	8,647	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	3,333	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1296</b>	<b>INDIAN EDUCATION</b>	<b>11,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>11,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	15,181	6,726	-	-	10,000	-	10,000	10,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>15,181</b>	<b>6,726</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>15,181</b>	<b>6,726</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Total Fund</b>	<b>206</b>	<b>ACTIVITY BUS</b>	<b>27,161</b>	<b>6,726</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	208	MHS SCHOOL IMPROVEMENT GRANT						
	<b>4500</b>	RESTRICTED-FED THRU STATE	13,844	-	-	-	-	-
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>13,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>208</b>	<b>MHS SCHOOL IMPROVEMENT GRANT</b>	<b>13,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	208	MHS SCHOOL IMPROVEMENT GRANT									
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	9,706	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1272</b>	<b>TITLE I-A/D PROGRAMS</b>	<b>9,706</b>	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>1000</b>		<b>9,706</b>	-	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	4,116	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	22	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMEI</b>	<b>4,138</b>	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>2000</b>		<b>4,138</b>	-	-	-	-	-	-	-	-
<b>Total Fund</b>	<b>208</b>	<b>MHS SCHOOL IMPROVEMENT GRANT</b>	<b>13,844</b>	-	-	-	-	-	-	-	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

				Actuals	Actuals	Adopted	Proposed	Approved	Adopted	
				2013-14	2014-15	2015-16	2016-17	2016-17	2016-17	
Fund	211	TITLE I-A SCHOOL IMPROVEMENT								
	3299	STATE GRANT/RESTRICTED			54,845	-	-	-	-	-
<b>3000 REVENUE FROM STATE SOURCES</b>				<b>54,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	4500	RESTRICTED-FED THRU STATE			159,748	74,334	38,369	-	-	-
<b>4000 REVENUE FROM FEDERAL SOURCES</b>				<b>159,748</b>	<b>74,334</b>	<b>38,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Fund	211	TITLE I-A SCHOOL IMPROVEMENT			214,593	74,334	38,369	-	-	-

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	211	TITLE I-A SCHOOL IMPROVEMENT									
Function	1220	LIFE SKILLS PROGRAMS									
		100 SALARIES	14,289	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1220</b>	<b>LIFE SKILLS PROGRAMS</b>	<b>14,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	-	21,996	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	(11)	14,264	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	38,482	137	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1272</b>	<b>TITLE I-A/D PROGRAMS</b>	<b>38,471</b>	<b>36,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>52,760</b>	<b>36,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	32,006	-	22,985	0.50	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	18,356	-	12,547	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	<b>50,363</b>	<b>-</b>	<b>35,532</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	39,354	24,776	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	8,063	5,247	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	54,555	3,308	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,618	777	593	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>103,590</b>	<b>34,108</b>	<b>593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	7,881	3,828	2,244	-	-	-	-	-	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>7,881</b>	<b>3,828</b>	<b>2,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>161,833</b>	<b>37,936</b>	<b>38,369</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>211</b>	<b>TITLE I-A SCHOOL IMPROVEMENT</b>	<b>214,593</b>	<b>74,334</b>	<b>38,369</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Resources Report**

				Actuals	Actuals	Adopted	Proposed	Approved	Adopted
				2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT							
		<b>4500</b>	RESTRICTED-FED THRU STATE	-	592,407	547,593	550,000	550,000	550,000
		<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	-	<b>592,407</b>	<b>547,593</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
Total Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT		-	592,407	547,593	550,000	550,000	550,000

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**Requirements Report**

			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT									
Function	1272	TITLE I-A/D PROGRAMS									
	100	SALARIES	-	67,688	101,463	1.00	159,720	2.94	159,720	159,720	2.94
	200	ASSOCIATED PAYROLL COSTS	-	37,692	49,568	-	99,398	-	99,398	99,398	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	52,214	47,000	-	25,000	-	25,000	25,000	-
	600	OTHER OBJECTS	-	3,252	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1272</b>	<b>TITLE I-A/D PROGRAMS</b>	-	<b>160,845</b>	<b>198,031</b>	<b>1.00</b>	<b>284,118</b>	<b>2.94</b>	<b>284,118</b>	<b>284,118</b>	<b>2.94</b>
<b>Major Function</b>	<b>1000</b>		-	<b>160,845</b>	<b>198,031</b>	<b>1.00</b>	<b>284,118</b>	<b>2.94</b>	<b>284,118</b>	<b>284,118</b>	<b>2.94</b>
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
	100	SALARIES	-	72,742	115,739	2.00	73,362	1.00	73,362	73,362	1.00
	200	ASSOCIATED PAYROLL COSTS	-	39,511	78,380	-	39,414	-	39,414	39,414	-
	300	PURCHASED SERVICES	-	736	2,000	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	-	<b>112,989</b>	<b>196,120</b>	<b>2.00</b>	<b>112,776</b>	<b>1.00</b>	<b>112,776</b>	<b>112,776</b>	<b>1.00</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	100	SALARIES	-	70,223	51,674	-	1,321	-	1,321	1,321	-
	200	ASSOCIATED PAYROLL COSTS	-	19,058	17,941	-	305	-	305	305	-
	300	PURCHASED SERVICES	-	41,564	30,000	-	30,000	-	30,000	30,000	-
	400	SUPPLIES & MATERIALS	-	1,492	2,358	-	15,000	-	15,000	15,000	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	-	<b>132,337</b>	<b>101,973</b>	-	<b>46,626</b>	-	<b>46,626</b>	<b>46,626</b>	-
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
	100	SALARIES	-	89,770	-	-	55,000	-	55,000	55,000	-
	200	ASSOCIATED PAYROLL COSTS	-	56,415	-	-	18,573	-	18,573	18,573	-
	300	PURCHASED SERVICES	-	1,298	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2410</b>	<b>OFFICE OF THE PRINCIPAL SERVICES</b>	-	<b>147,484</b>	-	-	<b>73,573</b>	-	<b>73,573</b>	<b>73,573</b>	-
Function	2552	VEHICLE OPERATION SERVICES									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	8,175	18,000	-	10,000	-	10,000	10,000	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	-	<b>8,175</b>	<b>18,000</b>	-	<b>10,000</b>	-	<b>10,000</b>	<b>10,000</b>	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	-	30,511	29,615	-	16,640	-	16,640	16,640	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	-	<b>30,511</b>	<b>29,615</b>	-	<b>16,640</b>	-	<b>16,640</b>	<b>16,640</b>	-

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT									
<b>Major Function</b>	<b>2000</b>		-	<b>431,496</b>	<b>345,708</b>	<b>2.00</b>	<b>259,616</b>	<b>1.00</b>	<b>259,616</b>	<b>259,616</b>	<b>1.00</b>
Function	3100	FOOD SERVICES									
	100	SALARIES	-	48	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	17	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3100</b>	<b>FOOD SERVICES</b>	-	<b>66</b>	-	-	-	-	-	-	-
Function	3390	OTHER COMMUNITY SERVICES									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	3,855	-	6,266	-	6,266	6,266	-
<b>Total Function</b>	<b>3390</b>	<b>OTHER COMMUNITY SERVICES</b>	-	-	<b>3,855</b>	-	<b>6,266</b>	-	<b>6,266</b>	<b>6,266</b>	-
<b>Major Function</b>	<b>3000</b>		-	<b>66</b>	<b>3,855</b>	-	<b>6,266</b>	-	<b>6,266</b>	<b>6,266</b>	-
<b>Total Fund</b>	<b>212</b>	<b>WS K-8 SCHOOL IMPROVEMENT GRANT</b>	-	<b>592,407</b>	<b>547,593</b>	<b>3.00</b>	<b>550,000</b>	<b>3.94</b>	<b>550,000</b>	<b>550,000</b>	<b>3.94</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

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**Resources Report**

				Actuals	Actuals	Adopted	Proposed	Approved	Adopted
				2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	213	IDEA-SPECIAL EDUCATION							
	3299	STATE GRANT/RESTRICTED		-	-	-	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>		-	-	-	-	-	-
	<b>4500</b>	<b>RESTRICTED-FED THRU STATE</b>		552,826	644,333	640,503	600,116	600,116	600,116
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>		<b>552,826</b>	<b>644,333</b>	<b>640,503</b>	<b>600,116</b>	<b>600,116</b>	<b>600,116</b>
Total Fund	213	IDEA-SPECIAL EDUCATION		552,826	644,333	640,503	600,116	600,116	600,116

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	213	IDEA-SPECIAL EDUCATION									
Function	1220	LIFE SKILLS PROGRAMS									
	100	SALARIES	126,554	104,289	109,658	4.38	107,787	4.38	107,787	107,787	4.38
	200	ASSOCIATED PAYROLL COSTS	122,499	105,802	107,666	-	105,478	-	105,478	105,478	-
	300	PURCHASED SERVICES	3,225	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	5,659	4,211	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1220</b>	<b>LIFE SKILLS PROGRAMS</b>	<b>257,937</b>	<b>214,301</b>	<b>217,324</b>	<b>4.38</b>	<b>213,265</b>	<b>4.38</b>	<b>213,265</b>	<b>213,265</b>	<b>4.38</b>
Function	1223	COMMUNITY TRANSITION CENTER									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	20,000	26,000	26,000	-	26,000	-	26,000	26,000	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1223</b>	<b>COMMUNITY TRANSITION CENTER</b>	<b>20,000</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>
Function	1229	BEHAVIORAL PROGRAMS									
	100	SALARIES	18,665	36,417	45,126	1.81	45,059	1.81	45,059	45,059	1.81
	200	ASSOCIATED PAYROLL COSTS	19,451	39,709	42,231	-	42,015	-	42,015	42,015	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1229</b>	<b>BEHAVIORAL PROGRAMS</b>	<b>38,116</b>	<b>76,126</b>	<b>87,358</b>	<b>1.81</b>	<b>87,075</b>	<b>1.81</b>	<b>87,075</b>	<b>87,075</b>	<b>1.81</b>
Function	1250	SPECIAL EDUCATION PROGRAM									
	100	SALARIES	4,830	5,910	6,557	0.38	6,667	0.38	6,667	6,667	0.38
	200	ASSOCIATED PAYROLL COSTS	1,050	510	1,656	-	1,939	-	1,939	1,939	-
	300	PURCHASED SERVICES	82	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	3,818	4,877	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1250</b>	<b>SPECIAL EDUCATION PROGRAM</b>	<b>9,779</b>	<b>11,297</b>	<b>8,213</b>	<b>0.38</b>	<b>8,605</b>	<b>0.38</b>	<b>8,605</b>	<b>8,605</b>	<b>0.38</b>
Function	1260	TREATMENT AND HABILITATION									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	60,206	74,730	75,525	-	75,525	-	75,525	75,525	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1260</b>	<b>TREATMENT AND HABILITATION</b>	<b>60,206</b>	<b>74,730</b>	<b>75,525</b>	<b>-</b>	<b>75,525</b>	<b>-</b>	<b>75,525</b>	<b>75,525</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>386,039</b>	<b>402,454</b>	<b>414,420</b>	<b>6.56</b>	<b>410,470</b>	<b>6.56</b>	<b>410,470</b>	<b>410,470</b>	<b>6.56</b>
Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
	100	SALARIES	-	42,568	43,482	1.75	50,159	1.75	50,159	50,159	1.75
	200	ASSOCIATED PAYROLL COSTS	-	43,211	42,799	-	45,142	-	45,142	45,142	-
	300	PURCHASED SERVICES	-	44	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2150</b>	<b>SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES</b>	<b>-</b>	<b>85,824</b>	<b>86,281</b>	<b>1.75</b>	<b>95,301</b>	<b>1.75</b>	<b>95,301</b>	<b>95,301</b>	<b>1.75</b>

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	213	IDEA-SPECIAL EDUCATION									
Function	2160	OTHER STUDENT TREATMENT SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	89,604	98,755	134,000	-	68,200	-	68,200	68,200	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2160</b>	<b>OTHER STUDENT TREATMENT SERVICES</b>	<b>89,604</b>	<b>98,755</b>	<b>134,000</b>	<b>-</b>	<b>68,200</b>	<b>-</b>	<b>68,200</b>	<b>68,200</b>	<b>-</b>
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,376	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>	<b>1,376</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	8,014	13,795	-	-	2,311	-	2,311	2,311	-
		200 ASSOCIATED PAYROLL COSTS	598	1,816	-	-	533	-	533	533	-
		300 PURCHASED SERVICES	637	8,549	5,802	-	4,814	-	4,814	4,814	-
		400 SUPPLIES & MATERIALS	240	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>9,488</b>	<b>24,161</b>	<b>5,802</b>	<b>-</b>	<b>7,659</b>	<b>-</b>	<b>7,659</b>	<b>7,659</b>	<b>-</b>
Function	2544	MAINTENANCE SERVICES									
		100 SALARIES	22,034	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	7,045	-	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	16,404	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2544</b>	<b>MAINTENANCE SERVICES</b>	<b>45,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	20,836	33,139	-	-	18,487	-	18,487	18,487	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>20,836</b>	<b>33,139</b>	<b>-</b>	<b>-</b>	<b>18,487</b>	<b>-</b>	<b>18,487</b>	<b>18,487</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>166,787</b>	<b>241,879</b>	<b>226,083</b>	<b>1.75</b>	<b>189,646</b>	<b>1.75</b>	<b>189,646</b>	<b>189,646</b>	<b>1.75</b>
<b>Total Fund</b>	<b>213</b>	<b>IDEA-SPECIAL EDUCATION</b>	<b>552,826</b>	<b>644,333</b>	<b>640,503</b>	<b>8.31</b>	<b>600,116</b>	<b>8.31</b>	<b>600,116</b>	<b>600,116</b>	<b>8.31</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	214	JCMS SCHOOL IMPROVEMENT GRANT						
	<b>4500</b>	RESTRICTED-FED THRU STATE	1,124,674	82,161	40,142	-	-	-
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,124,674</b>	<b>82,161</b>	<b>40,142</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>214</b>	<b>JCMS SCHOOL IMPROVEMENT GRANT</b>	<b>1,124,674</b>	<b>82,161</b>	<b>40,142</b>	<b>-</b>	<b>-</b>	<b>-</b>

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	214	JCMS SCHOOL IMPROVEMENT GRANT									
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	434,381	12,750	1,500	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	201,476	4,373	444	-	-	-	-	-	-
		300 PURCHASED SERVICES	8,527	6,875	8,500	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	126,364	16,459	12,874	-	-	-	-	-	-
		600 OTHER OBJECTS	500	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1272</b>	<b>TITLE I-A/D PROGRAMS</b>	<b>771,249</b>	<b>40,457</b>	<b>23,317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1283	ALTERNATIVE EDUCATION PROGRAM									
		100 SALARIES	94,303	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	40,382	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	3,806	50	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1283</b>	<b>ALTERNATIVE EDUCATION PROGRAM</b>	<b>138,491</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1460	SPECIAL PROGRAMS, SUMMER SCHOOL									
		100 SALARIES	7,082	10,811	9,155	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	2,449	3,677	2,954	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	90	261	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1460</b>	<b>SPECIAL PROGRAMS, SUMMER SCHOOL</b>	<b>9,621</b>	<b>14,749</b>	<b>12,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>919,360</b>	<b>55,255</b>	<b>35,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2112	ATTENDANCE SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	203	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	20,172	354	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2112</b>	<b>ATTENDANCE SERVICES</b>	<b>20,374</b>	<b>354</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2114	STUDENT ACCOUNTING SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	50	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2114</b>	<b>STUDENT ACCOUNTING SERVICES</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2122	COUNSELING SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	240	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

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## Requirements Report

			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	214	JCMS SCHOOL IMPROVEMENT GRANT									
<b>Total Function</b>	<b>2122</b>	<b>COUNSELING SERVICES</b>	<b>240</b>	-	-	-	-	-	-	-	-
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
	100	SALARIES	52,829	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	33,333	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	<b>86,163</b>	-	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	100	SALARIES	25,890	920	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	3,865	242	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	19,041	21,256	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	3,287	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	35	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>52,119</b>	<b>22,419</b>	-	-	-	-	-	-	-
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	1,474	85	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2410</b>	<b>OFFICE OF THE PRINCIPAL SERVICES</b>	<b>1,474</b>	<b>85</b>	-	-	-	-	-	-	-
Function	2552	VEHICLE OPERATION SERVICES									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	1,859	-	2,368	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>1,859</b>	-	<b>2,368</b>	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	41,780	3,977	2,347	-	-	-	-	-	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>41,780</b>	<b>3,977</b>	<b>2,347</b>	-	-	-	-	-	-
<b>Major Function</b>	<b>2000</b>		<b>204,059</b>	<b>26,835</b>	<b>4,715</b>	-	-	-	-	-	-
Function	3330	CIVIC SERVICES									
	100	SALARIES	362	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	144	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	748	70	-	-	-	-	-	-	-

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Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	214	JCMS SCHOOL IMPROVEMENT GRANT									
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>1,255</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>3000</b>		<b>1,255</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Fund	214	JCMS SCHOOL IMPROVEMENT GRANT	1,124,674	82,161	40,142	-	-	-	-	-	-

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	216	TITLE III LANGUAGE (ESL)						
		<b>4500 RESTRICTED-FED THRU STATE</b>	146,982	69,696	154,887	165,998	165,998	165,998
		<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>146,982</b>	<b>69,696</b>	<b>154,887</b>	<b>165,998</b>	<b>165,998</b>	<b>165,998</b>
Total Fund	216	TITLE III LANGUAGE (ESL)	146,982	69,696	154,887	165,998	165,998	165,998

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

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**Requirements Report**

			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	216	TITLE III LANGUAGE (ESL)									
Function	1291	ESL INSTRUCTIONAL PROGRAM									
		100 SALARIES	-	6,462	48,582	1.00	48,000	-	48,000	48,000	-
		200 ASSOCIATED PAYROLL COSTS	-	2,190	29,681	-	14,392	-	14,392	14,392	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	4,851	-	-	-	2,500	-	2,500	2,500	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1291</b>	<b>ESL INSTRUCTIONAL PROGRAM</b>	<b>4,851</b>	<b>8,652</b>	<b>78,263</b>	<b>1.00</b>	<b>64,892</b>	<b>-</b>	<b>64,892</b>	<b>64,892</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>4,851</b>	<b>8,652</b>	<b>78,263</b>	<b>1.00</b>	<b>64,892</b>	<b>-</b>	<b>64,892</b>	<b>64,892</b>	<b>-</b>
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	183	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	<b>183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	2,570	6,394	11,500	-	15,484	-	15,484	15,484	-
		200 ASSOCIATED PAYROLL COSTS	-	1,653	3,993	-	4,571	-	4,571	4,571	-
		300 PURCHASED SERVICES	25,824	354	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>28,394</b>	<b>8,401</b>	<b>15,493</b>	<b>-</b>	<b>20,055</b>	<b>-</b>	<b>20,055</b>	<b>20,055</b>	<b>-</b>
Function	2552	VEHICLE OPERATION SERVICES									
		300 PURCHASED SERVICES	-	-	-	-	5,000	-	5,000	5,000	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	2,850	1,193	2,926	-	3,255	-	3,255	3,255	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>2,850</b>	<b>1,193</b>	<b>2,926</b>	<b>-</b>	<b>3,255</b>	<b>-</b>	<b>3,255</b>	<b>3,255</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>31,427</b>	<b>9,593</b>	<b>18,419</b>	<b>-</b>	<b>28,310</b>	<b>-</b>	<b>28,310</b>	<b>28,310</b>	<b>-</b>
Function	3330	CIVIC SERVICES									
		100 SALARIES	61,652	29,708	33,735	1.00	34,139	1.00	34,139	34,139	1.00
		200 ASSOCIATED PAYROLL COSTS	49,033	21,742	24,470	-	24,567	-	24,567	24,567	-
		300 PURCHASED SERVICES	-	-	-	-	10,000	-	10,000	10,000	-
		400 SUPPLIES & MATERIALS	19	-	-	-	4,090	-	4,090	4,090	-
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>110,703</b>	<b>51,451</b>	<b>58,205</b>	<b>1.00</b>	<b>72,796</b>	<b>1.00</b>	<b>72,796</b>	<b>72,796</b>	<b>1.00</b>
<b>Major Function</b>	<b>3000</b>		<b>110,703</b>	<b>51,451</b>	<b>58,205</b>	<b>1.00</b>	<b>72,796</b>	<b>1.00</b>	<b>72,796</b>	<b>72,796</b>	<b>1.00</b>

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	216	TITLE III LANGUAGE (ESL)									
Total Fund	216	TITLE III LANGUAGE (ESL)	146,982	69,696	154,887	2.00	165,998	1.00	165,998	165,998	1.00

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**Resources Report**

				Actuals	Actuals	Adopted	Proposed	Approved	Adopted
				2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	217	ELEMENTARY COUNSELING GRANT							
		<b>4300</b>	FEDERAL REVENUE DIRECT FROM THE FEDS - RESTRICTED	-	-	396,944	447,829	447,829	447,829
		<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	-	-	<b>396,944</b>	<b>447,829</b>	<b>447,829</b>	<b>447,829</b>
Total Fund	217	ELEMENTARY COUNSELING GRANT		-	-	396,944	447,829	447,829	447,829

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			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	217	ELEMENTARY COUNSELING GRANT									
Function	2122	COUNSELING SERVICES									
	100	SALARIES	-	-	201,894	3.16	228,694	3.18	228,694	228,694	3.18
	200	ASSOCIATED PAYROLL COSTS	-	-	100,109	-	138,548	-	138,548	138,548	-
	300	PURCHASED SERVICES	-	-	45,000	-	26,537	-	26,537	26,537	-
	400	SUPPLIES & MATERIALS	-	-	27,500	-	35,000	-	35,000	35,000	-
<b>Total Function</b>	<b>2122</b>	<b>COUNSELING SERVICES</b>	-	-	<b>374,503</b>	<b>3.16</b>	<b>428,779</b>	<b>3.18</b>	<b>428,779</b>	<b>428,779</b>	<b>3.18</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	7,500	-	5,500	-	5,500	5,500	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	-	-	<b>7,500</b>	-	<b>5,500</b>	-	<b>5,500</b>	<b>5,500</b>	-
Function	2552	VEHICLE OPERATION SERVICES									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	-	-	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	-	-	14,941	-	13,550	-	13,550	13,550	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	-	-	<b>14,941</b>	-	<b>13,550</b>	-	<b>13,550</b>	<b>13,550</b>	-
<b>Major Function</b>	<b>2000</b>		-	-	<b>396,944</b>	<b>3.16</b>	<b>447,829</b>	<b>3.18</b>	<b>447,829</b>	<b>447,829</b>	<b>3.18</b>
<b>Total Fund</b>	<b>217</b>	<b>ELEMENTARY COUNSELING GRANT</b>	-	-	<b>396,944</b>	<b>3.16</b>	<b>447,829</b>	<b>3.18</b>	<b>447,829</b>	<b>447,829</b>	<b>3.18</b>

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	221	SAFE ROUTES TO SCHOOL						
	<b>4718</b>	SAFE ROUTES TO SCHOOL GRANT	5,300	4,798	4,343	4,331	4,331	4,331
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>5,300</b>	<b>4,798</b>	<b>4,343</b>	<b>4,331</b>	<b>4,331</b>	<b>4,331</b>
Total Fund	221	SAFE ROUTES TO SCHOOL	5,300	4,798	4,343	4,331	4,331	4,331

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

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Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	221	SAFE ROUTES TO SCHOOL									
Function	2115	STUDENT SAFETY SERVICES									
		100 SALARIES	4,840	4,421	4,000	0.13	4,000	0.13	4,000	4,000	0.13
		200 ASSOCIATED PAYROLL COSTS	460	377	343	-	331	-	331	331	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2115</b>	<b>STUDENT SAFETY SERVICES</b>	<b>5,300</b>	<b>4,798</b>	<b>4,343</b>	<b>0.13</b>	<b>4,331</b>	<b>0.13</b>	<b>4,331</b>	<b>4,331</b>	<b>0.13</b>
<b>Major Function</b>	<b>2000</b>		<b>5,300</b>	<b>4,798</b>	<b>4,343</b>	<b>0.13</b>	<b>4,331</b>	<b>0.13</b>	<b>4,331</b>	<b>4,331</b>	<b>0.13</b>
<b>Total Fund</b>	<b>221</b>	<b>SAFE ROUTES TO SCHOOL</b>	<b>5,300</b>	<b>4,798</b>	<b>4,343</b>	<b>0.13</b>	<b>4,331</b>	<b>0.13</b>	<b>4,331</b>	<b>4,331</b>	<b>0.13</b>

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	222	SMILE PROGRAM						
	<b>1415</b>	TRANSP FEES IN-DISTRICT	1,301	500	-	-	-	-
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>1,301</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>3230</b>	OSU EXTENSION	8,864	11,002	9,350	9,749	9,749	9,749
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>8,864</b>	<b>11,002</b>	<b>9,350</b>	<b>9,749</b>	<b>9,749</b>	<b>9,749</b>
	5201	INTERFUND TRANSFER - GENERAL FUND	9,097	9,322	8,648	10,940	10,940	10,940
	5400	BEGINNING FUND BALANCE	575	809	800	-	-	-
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>9,672</b>	<b>10,131</b>	<b>9,448</b>	<b>10,940</b>	<b>10,940</b>	<b>10,940</b>
Total Fund	222	SMILE PROGRAM	19,837	21,633	18,798	20,689	20,689	20,689

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## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	222	SMILE PROGRAM									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	-	172	400	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	52	120	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>	<b>-</b>	<b>223</b>	<b>520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1113	ELEMENTARY EXTRACURRICULAR									
		100 SALARIES	3,347	3,400	3,400	0.16	3,730	0.16	3,730	3,730	0.16
		200 ASSOCIATED PAYROLL COSTS	2,029	1,776	1,101	-	1,065	-	1,065	1,065	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	199	296	300	-	300	-	300	300	-
<b>Total Function</b>	<b>1113</b>	<b>ELEMENTARY EXTRACURRICULAR</b>	<b>5,575</b>	<b>5,471</b>	<b>4,801</b>	<b>0.16</b>	<b>5,095</b>	<b>0.16</b>	<b>5,095</b>	<b>5,095</b>	<b>0.16</b>
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		100 SALARIES	-	172	400	-	330	-	330	330	-
		200 ASSOCIATED PAYROLL COSTS	-	15	120	-	76	-	76	76	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRAMS</b>	<b>-</b>	<b>186</b>	<b>520</b>	<b>-</b>	<b>406</b>	<b>-</b>	<b>406</b>	<b>406</b>	<b>-</b>
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		100 SALARIES	3,148	5,100	5,100	0.16	6,445	0.24	6,445	6,445	0.24
		200 ASSOCIATED PAYROLL COSTS	2,036	2,298	1,532	-	1,845	-	1,845	1,845	-
		300 PURCHASED SERVICES	170	235	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	124	105	600	-	600	-	600	600	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1122</b>	<b>MIDDLE/JUNIOR HIGH EXTRACURRICULAR</b>	<b>5,478</b>	<b>7,738</b>	<b>7,232</b>	<b>0.16</b>	<b>8,890</b>	<b>0.24</b>	<b>8,890</b>	<b>8,890</b>	<b>0.24</b>
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	596	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	114	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	<b>-</b>	<b>710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		100 SALARIES	3,409	3,550	3,550	0.16	3,895	0.16	3,895	3,895	0.16
		200 ASSOCIATED PAYROLL COSTS	2,199	2,073	1,066	-	1,103	-	1,103	1,103	-
		300 PURCHASED SERVICES	-	30	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	29	135	1,109	-	150	-	150	150	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1132</b>	<b>HIGH SCHOOL EXTRACURRICULAR</b>	<b>5,637</b>	<b>5,787</b>	<b>5,725</b>	<b>0.16</b>	<b>5,148</b>	<b>0.16</b>	<b>5,148</b>	<b>5,148</b>	<b>0.16</b>

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	222	SMILE PROGRAM									
<b>Major Function</b>	<b>1000</b>		<b>16,690</b>	<b>20,116</b>	<b>18,798</b>	<b>0.48</b>	<b>19,539</b>	<b>0.56</b>	<b>19,539</b>	<b>19,539</b>	<b>0.56</b>
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	2,142	708	-	-	1,000	-	1,000	1,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>2,142</b>	<b>708</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>2,142</b>	<b>708</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
Function	3330	CIVIC SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	195	-	-	-	150	-	150	150	-
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>-</b>
<b>Major Function</b>	<b>3000</b>		<b>195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>-</b>
Function	5202	TRANSFER TO SPECIAL REVENUES									
		700 TRANSFERS	-	809	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5202</b>	<b>TRANSFER TO SPECIAL REVENUES</b>	<b>-</b>	<b>809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>5000</b>		<b>-</b>	<b>809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	809	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>222</b>	<b>SMILE PROGRAM</b>	<b>19,837</b>	<b>21,633</b>	<b>18,798</b>	<b>0.48</b>	<b>20,689</b>	<b>0.56</b>	<b>20,689</b>	<b>20,689</b>	<b>0.56</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	223	YOUTH DEVELOPMENT PROGRAM						
	<b>4500</b>	RESTRICTED-FED THRU STATE	142,560	147,223	243,471	245,969	245,969	245,969
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>142,560</b>	<b>147,223</b>	<b>243,471</b>	<b>245,969</b>	<b>245,969</b>	<b>245,969</b>
Total Fund	223	YOUTH DEVELOPMENT PROGRAM	142,560	147,223	243,471	245,969	245,969	245,969

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	223	YOUTH DEVELOPMENT PROGRAM									
Function	1223	COMMUNITY TRANSITION CENTER									
		100 SALARIES	41,399	39,973	78,825	2.00	77,275	2.00	77,275	77,275	2.00
		200 ASSOCIATED PAYROLL COSTS	27,868	27,375	52,351	-	51,752	-	51,752	51,752	-
		300 PURCHASED SERVICES	71,808	70,498	106,795	-	111,442	-	111,442	111,442	-
		400 SUPPLIES & MATERIALS	849	1,322	750	-	750	-	750	750	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1223</b>	<b>COMMUNITY TRANSITION CENTER</b>	<b>141,924</b>	<b>139,168</b>	<b>238,721</b>	<b>2.00</b>	<b>241,219</b>	<b>2.00</b>	<b>241,219</b>	<b>241,219</b>	<b>2.00</b>
<b>Major Function</b>	<b>1000</b>		<b>141,924</b>	<b>139,168</b>	<b>238,721</b>	<b>2.00</b>	<b>241,219</b>	<b>2.00</b>	<b>241,219</b>	<b>241,219</b>	<b>2.00</b>
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	148	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2190</b>	<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>	<b>148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	485	33	-	-	2,250	-	2,250	2,250	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>485</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>2,250</b>	<b>-</b>	<b>2,250</b>	<b>2,250</b>	<b>-</b>
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	3	439	2,250	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>3</b>	<b>439</b>	<b>2,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	-	7,583	2,500	-	2,500	-	2,500	2,500	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>-</b>	<b>7,583</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>637</b>	<b>8,055</b>	<b>4,750</b>	<b>-</b>	<b>4,750</b>	<b>-</b>	<b>4,750</b>	<b>4,750</b>	<b>-</b>
<b>Total Fund</b>	<b>223</b>	<b>YOUTH DEVELOPMENT PROGRAM</b>	<b>142,560</b>	<b>147,223</b>	<b>243,471</b>	<b>2.00</b>	<b>245,969</b>	<b>2.00</b>	<b>245,969</b>	<b>245,969</b>	<b>2.00</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	226	TITLE X MCKINNEY-VENTO GRANT						
	<b>4530</b>	FED THRU STATE THRU ESD	10,854	6,644	9,942	11,442	11,442	11,442
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>10,854</b>	<b>6,644</b>	<b>9,942</b>	<b>11,442</b>	<b>11,442</b>	<b>11,442</b>
Total Fund	226	TITLE X MCKINNEY-VENTO GRANT	10,854	6,644	9,942	11,442	11,442	11,442

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	226	TITLE X MCKINNEY-VENTO GRANT									
Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES									
		100 SALARIES	5,626	4,333	7,238	0.20	6,030	0.20	6,030	6,030	0.20
		200 ASSOCIATED PAYROLL COSTS	860	1,182	1,692	-	1,753	-	1,753	1,753	-
		300 PURCHASED SERVICES	1,152	823	512	-	877	-	877	877	-
		400 SUPPLIES & MATERIALS	3,215	306	500	-	2,782	-	2,782	2,782	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2119</b>	<b>OTHER ATTENDANCE AND SOCIAL WORK SERVICES</b>	<b>10,854</b>	<b>6,644</b>	<b>9,942</b>	<b>0.20</b>	<b>11,442</b>	<b>0.20</b>	<b>11,442</b>	<b>11,442</b>	<b>0.20</b>
<b>Major Function</b>	<b>2000</b>		<b>10,854</b>	<b>6,644</b>	<b>9,942</b>	<b>0.20</b>	<b>11,442</b>	<b>0.20</b>	<b>11,442</b>	<b>11,442</b>	<b>0.20</b>
<b>Total Fund</b>	<b>226</b>	<b>TITLE X MCKINNEY-VENTO GRANT</b>	<b>10,854</b>	<b>6,644</b>	<b>9,942</b>	<b>0.20</b>	<b>11,442</b>	<b>0.20</b>	<b>11,442</b>	<b>11,442</b>	<b>0.20</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	227	TITLE I-C MIGRANT EDUCATION						
	<b>4700</b>	FED GR THRU INTERMEDIATE	-	7,944	21,400	19,424	19,424	19,424
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	-	<b>7,944</b>	<b>21,400</b>	<b>19,424</b>	<b>19,424</b>	<b>19,424</b>
Total Fund	227	TITLE I-C MIGRANT EDUCATION	-	7,944	21,400	19,424	19,424	19,424

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	227	TITLE I-C MIGRANT EDUCATION									
Function	1223	COMMUNITY TRANSITION CENTER									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1223</b>	<b>COMMUNITY TRANSITION CENTER</b>	-	-	-	-	-	-	-	-	-
Function	1272	TITLE I-A/D PROGRAMS									
	100	SALARIES	-	-	11,443	-	8,000	-	8,000	8,000	-
	200	ASSOCIATED PAYROLL COSTS	-	-	3,398	-	2,754	-	2,754	2,754	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1272</b>	<b>TITLE I-A/D PROGRAMS</b>	-	-	<b>14,841</b>	-	<b>10,754</b>	-	<b>10,754</b>	<b>10,754</b>	-
<b>Major Function</b>	<b>1000</b>		-	-	<b>14,841</b>	-	<b>10,754</b>	-	<b>10,754</b>	<b>10,754</b>	-
Function	2542	BUILDING SERVICES									
	100	SALARIES	-	345	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	42	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2542</b>	<b>BUILDING SERVICES</b>	-	<b>387</b>	-	-	-	-	-	-	-
Function	2552	VEHICLE OPERATION SERVICES									
	100	SALARIES	-	2,464	4,897	-	6,450	-	6,450	6,450	-
	200	ASSOCIATED PAYROLL COSTS	-	935	1,663	-	2,220	-	2,220	2,220	-
	300	PURCHASED SERVICES	-	3,749	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	-	<b>7,148</b>	<b>6,559</b>	-	<b>8,670</b>	-	<b>8,670</b>	<b>8,670</b>	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	-	409	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	-	<b>409</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>2000</b>		-	<b>7,944</b>	<b>6,559</b>	-	<b>8,670</b>	-	<b>8,670</b>	<b>8,670</b>	-
<b>Total Fund</b>	<b>227</b>	<b>TITLE I-C MIGRANT EDUCATION</b>	-	<b>7,944</b>	<b>21,400</b>	-	<b>19,424</b>	-	<b>19,424</b>	<b>19,424</b>	-

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	230	STUDENT MENTORING GRANT						
	<b>1992</b>	MISCELLANEOUS REVENUE - SUPPORT SERVICES	-	227	-	-	-	-
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	-	<b>227</b>	-	-	-	-
	<b>3299</b>	STATE GRANT/RESTRICTED	4,830	175,330	-	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>4,830</b>	<b>175,330</b>	-	-	-	-
Total Fund	230	STUDENT MENTORING GRANT	4,830	175,557	-	-	-	-

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## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	230	STUDENT MENTORING GRANT									
Function	2120	GUIDANCE SERVICES									
		100 SALARIES	1,563	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	250	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	454	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2120</b>	<b>GUIDANCE SERVICES</b>	<b>2,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2129	OTHER GUIDANCE SERVICES									
		100 SALARIES	-	66,605	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	41,778	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	387	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	2,040	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2129</b>	<b>OTHER GUIDANCE SERVICES</b>	<b>-</b>	<b>110,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	-	18,612	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	10,868	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	<b>-</b>	<b>29,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	2,382	3,601	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>2,382</b>	<b>3,601</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	181	8,398	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>181</b>	<b>8,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>4,830</b>	<b>152,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	3330	CIVIC SERVICES									
		100 SALARIES	-	13,130	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	10,004	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	28	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>-</b>	<b>23,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	230	STUDENT MENTORING GRANT									
<b>Major Function</b>	<b>3000</b>		-	23,162	-	-	-	-	-	-	-
Function	5202	TRANSFER TO SPECIAL REVENUES									
	700	TRANSFERS	-	106	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5202</b>	<b>TRANSFER TO SPECIAL REVENUES</b>	-	106	-	-	-	-	-	-	-
<b>Major Function</b>	<b>5000</b>		-	106	-	-	-	-	-	-	-
<b>Total Fund</b>	<b>230</b>	<b>STUDENT MENTORING GRANT</b>	4,830	175,557	-	-	-	-	-	-	-

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	231	CTE/STEM GRANT						
		<b>3299</b> STATE GRANT/RESTRICTED	-	201,892	9,353	-	-	-
		<b>3000 REVENUE FROM STATE SOURCES</b>	-	<b>201,892</b>	<b>9,353</b>	-	-	-
Total Fund	231	CTE/STEM GRANT	-	201,892	9,353	-	-	-

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## Requirements Report

			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	231	CTE/STEM GRANT									
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		100 SALARIES	-	62,397	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	39,889	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	26,875	9,353	-	-	-	-	-	-
		500 CAPITAL OUTLAY	-	11,845	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRAMS</b>	-	<b>141,006</b>	<b>9,353</b>	-	-	-	-	-	-
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	365	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	125	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	46,225	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	240	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	-	<b>46,955</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>1000</b>		-	<b>187,961</b>	<b>9,353</b>	-	-	-	-	-	-
Function	2122	COUNSELING SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	2,732	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2122</b>	<b>COUNSELING SERVICES</b>	-	<b>2,732</b>	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	172	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	15	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	2,626	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	-	<b>2,813</b>	-	-	-	-	-	-	-
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	46	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	-	<b>46</b>	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	-	8,341	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	-	<b>8,341</b>	-	-	-	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	231	CTE/STEM GRANT									
<b>Major Function</b>	<b>2000</b>		-	13,931	-	-	-	-	-	-	-
Total Fund	231	CTE/STEM GRANT	-	201,892	9,353	-	-	-	-	-	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

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**Resources Report**

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Fund	232	ON-SITE CHILD CARE						
		<b>1810 CHILD CARE</b>	17,519	36,104	34,983	30,498	30,498	30,498
		<b>1920 DONATIONS/CONTRIBUTIONS</b>	-	500	-	-	-	-
		<b>1000 REVENUE FROM LOCAL SOURCES</b>	<b>17,519</b>	<b>36,604</b>	<b>34,983</b>	<b>30,498</b>	<b>30,498</b>	<b>30,498</b>
		<b>3299 STATE GRANT/RESTRICTED</b>	-	5,100	-	-	-	-
		<b>3000 REVENUE FROM STATE SOURCES</b>	-	<b>5,100</b>	-	-	-	-
		<b>4500 RESTRICTED-FED THRU STATE</b>	9,069	6,945	5,000	5,000	5,000	5,000
		<b>4700 FED GR THRU INTERMEDIATE</b>	1,000	-	-	-	-	-
		<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>10,069</b>	<b>6,945</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
		5201 INTERFUND TRANSFER - GENERAL FUND	47,005	38,476	46,900	24,900	24,900	24,900
		5400 BEGINNING FUND BALANCE	-	13,156	-	42,700	42,700	42,700
		<b>5000 OTHER RESOURCES</b>	<b>47,005</b>	<b>51,631</b>	<b>46,900</b>	<b>67,600</b>	<b>67,600</b>	<b>67,600</b>
Total Fund	232	ON-SITE CHILD CARE	74,593	100,280	86,883	103,098	103,098	103,098

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Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	232	ON-SITE CHILD CARE									
Function	3501	CHILD CARE PROVIDERS SERVICES									
		100 SALARIES	36,154	60,565	55,953	2.88	67,122	3.16	67,122	67,122	3.16
		200 ASSOCIATED PAYROLL COSTS	22,922	28,355	29,580	-	34,075	-	34,075	34,075	-
		300 PURCHASED SERVICES	212	175	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,889	988	1,200	-	1,750	-	1,750	1,750	-
		600 OTHER OBJECTS	260	312	150	-	150	-	150	150	-
<b>Total Function</b>	<b>3501</b>	<b>CHILD CARE PROVIDERS SERVICES</b>	<b>61,437</b>	<b>90,395</b>	<b>86,883</b>	<b>2.88</b>	<b>103,098</b>	<b>3.16</b>	<b>103,098</b>	<b>103,098</b>	<b>3.16</b>
<b>Major Function</b>	<b>3000</b>		<b>61,437</b>	<b>90,395</b>	<b>86,883</b>	<b>2.88</b>	<b>103,098</b>	<b>3.16</b>	<b>103,098</b>	<b>103,098</b>	<b>3.16</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	13,156	9,885	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>13,156</b>	<b>9,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>13,156</b>	<b>9,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>232</b>	<b>ON-SITE CHILD CARE</b>	<b>74,593</b>	<b>100,280</b>	<b>86,883</b>	<b>2.88</b>	<b>103,098</b>	<b>3.16</b>	<b>103,098</b>	<b>103,098</b>	<b>3.16</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	235	ODE STATE GRANTS						
	<b>1920</b>	DONATIONS/CONTRIBUTIONS	-	-	1,409	-	-	-
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	-	-	<b>1,409</b>	-	-	-
	<b>2220</b>	RESTRICTED INTERMEDIATE SOURCES	-	6,178	6,357	-	-	-
	<b>2000</b>	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	-	<b>6,178</b>	<b>6,357</b>	-	-	-
	<b>3299</b>	STATE SOURCES - RESTRICTED	8,655	281,548	124,221	50,000	216,000	216,000
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>8,655</b>	<b>281,548</b>	<b>124,221</b>	<b>50,000</b>	<b>216,000</b>	<b>216,000</b>
	<b>4500</b>	RESTRICTED-FED THRU STATE	-	-	166,991	-	-	-
	<b>4700</b>	FED GR THRU INTERMEDIATE	-	-	-	-	-	-
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	-	-	<b>166,991</b>	-	-	-
Total Fund	235	ODE STATE GRANTS	8,655	287,726	298,978	50,000	216,000	216,000

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

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## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	235	ODE STATE GRANTS									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	-	-	3,709	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	120,028	-	25,000	-	25,000	25,000	-
<b>Total Function</b>	<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>	-	-	<b>123,737</b>	-	<b>25,000</b>	-	<b>25,000</b>	<b>25,000</b>	-
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	11,945	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRAMS</b>	-	<b>11,945</b>	-	-	-	-	-	-	-
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	225	902	-	-	-	6,000	6,000	-
		400 SUPPLIES & MATERIALS	-	6,137	64,473	-	-	-	4,000	4,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	-	<b>6,362</b>	<b>65,375</b>	-	-	-	<b>10,000</b>	<b>10,000</b>	-
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	1,050	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1132</b>	<b>HIGH SCHOOL EXTRACURRICULAR</b>	-	-	<b>1,050</b>	-	-	-	-	-	-
Function	1283	ALTERNATIVE EDUCATION PROGRAM									
		100 SALARIES	-	65,154	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	28,886	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	1,776	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	6,324	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1283</b>	<b>ALTERNATIVE EDUCATION PROGRAM</b>	-	<b>102,139</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>1000</b>		-	<b>120,446</b>	<b>190,162</b>	-	<b>25,000</b>	-	<b>35,000</b>	<b>35,000</b>	-
Function	2122	COUNSELING SERVICES									
		100 SALARIES	-	21,045	-	-	-	-	82,024	82,024	2.00
		200 ASSOCIATED PAYROLL COSTS	-	4,535	-	-	-	-	53,933	53,933	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	2,505	2,505	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	7,000	7,000	-

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	235	ODE STATE GRANTS									
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2122</b>	<b>COUNSELING SERVICES</b>	-	<b>25,580</b>	-	-	-	-	<b>145,462</b>	<b>145,462</b>	<b>2.00</b>
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	-	25,687	55,851	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	15,672	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	-	<b>41,359</b>	<b>55,851</b>	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	15,528	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	4,509	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	8,562	58,933	24,355	-	25,000	-	25,000	25,000	-
		400 SUPPLIES & MATERIALS	-	9,032	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>8,562</b>	<b>88,003</b>	<b>24,355</b>	-	<b>25,000</b>	-	<b>25,000</b>	<b>25,000</b>	-
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	393	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	-	<b>393</b>	-	-	-	-	-	-	-
Function	2640	STAFF SERVICES									
		100 SALARIES	-	1,404	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	484	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	4,538	4,538	-
<b>Total Function</b>	<b>2640</b>	<b>STAFF SERVICES</b>	-	<b>1,888</b>	-	-	-	-	<b>4,538</b>	<b>4,538</b>	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	93	10,058	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>93</b>	<b>10,058</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>2000</b>		<b>8,655</b>	<b>167,281</b>	<b>80,206</b>	-	<b>25,000</b>	-	<b>175,000</b>	<b>175,000</b>	<b>2.00</b>
Function	3330	CIVIC SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	6,000	6,000	-

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	235	ODE STATE GRANTS									
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	-	-	-	-	-	-	<b>6,000</b>	<b>6,000</b>	-
Function	3390	OTHER COMMUNITY SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	28,611	-	-	-	-	-	-
<b>Total Function</b>	<b>3390</b>	<b>OTHER COMMUNITY SERVICES</b>	-	-	<b>28,611</b>	-	-	-	-	-	-
<b>Major Function</b>	<b>3000</b>		-	-	<b>28,611</b>	-	-	-	<b>6,000</b>	<b>6,000</b>	-
<b>Total Fund</b>	<b>235</b>	<b>ODE STATE GRANTS</b>	<b>8,655</b>	<b>287,726</b>	<b>298,978</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>216,000</b>	<b>216,000</b>	<b>2.00</b>

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	241	NEXT GENERATION LEARNING GRANT						
	<b>2225</b>	NEXT GENERATION GRANT	100,000	-	-	-	-	-
	<b>2000</b>	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>241</b>	<b>NEXT GENERATION LEARNING GRANT</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Requirements Report**

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	241	NEXT GENERATION LEARNING GRANT									
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	31,436	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	327	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>31,764</b>	-	-	-	-	-	-	-	-
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
		100 SALARIES	19,685	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	12,474	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	204	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	386	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	595	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2410</b>	<b>OFFICE OF THE PRINCIPAL SERVICES</b>	<b>33,344</b>	-	-	-	-	-	-	-	-
Function	2624	PLANNING SERVICES									
		100 SALARIES	5,462	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	992	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	11,060	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	17,378	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2624</b>	<b>PLANNING SERVICES</b>	<b>34,892</b>	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>2000</b>		<b>100,000</b>	-	-	-	-	-	-	-	-
<b>Total Fund</b>	<b>241</b>	<b>NEXT GENERATION LEARNING GRANT</b>	<b>100,000</b>	-	-	-	-	-	-	-	-

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	242	MISC STATE & LOCAL GRANTS						
	<b>1921</b>	PRIVATE GRANTS	-	49,869	70,169	31,494	31,494	31,494
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>-</b>	<b>49,869</b>	<b>70,169</b>	<b>31,494</b>	<b>31,494</b>	<b>31,494</b>
	<b>2230</b>	OR COMMUNITY FOUNDATION	89,078	6,414	13,654	-	-	-
	<b>2232</b>	OEA CHOICE TRUST GRANT	15,389	12,278	1,325	-	-	-
	<b>2000</b>	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	<b>104,468</b>	<b>18,692</b>	<b>14,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Fund	242	MISC STATE & LOCAL GRANTS	104,468	68,561	85,148	31,494	31,494	31,494

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	242	MISC STATE & LOCAL GRANTS									
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	20,000	3,000	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRAMS</b>	<b>-</b>	<b>20,000</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		100 SALARIES	-	1,925	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	668	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	6,222	7,654	-	14,012	-	14,012	14,012	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1122</b>	<b>MIDDLE/JUNIOR HIGH EXTRACURRICULAR</b>	<b>-</b>	<b>8,816</b>	<b>7,654</b>	<b>-</b>	<b>14,012</b>	<b>-</b>	<b>14,012</b>	<b>14,012</b>	<b>-</b>
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	7,611	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	37,238	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1132</b>	<b>HIGH SCHOOL EXTRACURRICULAR</b>	<b>44,849</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>44,849</b>	<b>28,816</b>	<b>10,654</b>	<b>-</b>	<b>14,012</b>	<b>-</b>	<b>14,012</b>	<b>14,012</b>	<b>-</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	34,717	-	17,482	-	17,482	17,482	-
		400 SUPPLIES & MATERIALS	-	-	10,880	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	7,560	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>53,157</b>	<b>-</b>	<b>17,482</b>	<b>-</b>	<b>17,482</b>	<b>17,482</b>	<b>-</b>
Function	2520	FISCAL SERVICES									
		100 SALARIES	-	600	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	178	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	18,434	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	10,000	-	-	-	-	-	-
<b>Total Function</b>	<b>2520</b>	<b>FISCAL SERVICES</b>	<b>-</b>	<b>19,213</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	2,205	-	-	-	-	-	-	-

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Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	242	MISC STATE & LOCAL GRANTS									
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	-	<b>2,205</b>	-	-	-	-	-	-	-
Function	2645	HEALTH SERVICES - STAFF									
		100 SALARIES	1,880	1,774	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	184	344	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	319	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	9,013	9,796	1,325	-	-	-	-	-	-
<b>Total Function</b>	<b>2645</b>	<b>HEALTH SERVICES - STAFF</b>	<b>11,397</b>	<b>11,914</b>	<b>1,325</b>	-	-	-	-	-	-
<b>Major Function</b>	<b>2000</b>		<b>11,397</b>	<b>33,331</b>	<b>64,482</b>	-	<b>17,482</b>	-	<b>17,482</b>	<b>17,482</b>	-
Function	3390	OTHER COMMUNITY SERVICES									
		100 SALARIES	26,845	1,960	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	7,207	637	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	2,495	2,912	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	7,682	906	10,012	-	-	-	-	-	-
<b>Total Function</b>	<b>3390</b>	<b>OTHER COMMUNITY SERVICES</b>	<b>44,229</b>	<b>6,414</b>	<b>10,012</b>	-	-	-	-	-	-
<b>Major Function</b>	<b>3000</b>		<b>44,229</b>	<b>6,414</b>	<b>10,012</b>	-	-	-	-	-	-
Function	5203	TRANSFER TO DEBT SERVICE									
		700 TRANSFERS	3,993	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5203</b>	<b>TRANSFER TO DEBT SERVICE</b>	<b>3,993</b>	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>5000</b>		<b>3,993</b>	<b>7,320</b>	<b>20,024</b>	-	-	-	-	-	-
<b>Total Fund</b>	<b>242</b>	<b>MISC STATE &amp; LOCAL GRANTS</b>	<b>104,468</b>	<b>68,561</b>	<b>85,148</b>	-	<b>31,494</b>	-	<b>31,494</b>	<b>31,494</b>	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	249	SCHOOL ENRICHMENT FUND						
	<b>1990</b>	MISCELLANEOUS REVENUE - OTHER	44,835	31,558	20,100	20,000	20,000	20,000
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>44,835</b>	<b>31,558</b>	<b>20,100</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	5400	BEGINNING FUND BALANCE	17,626	25,621	20,000	30,000	30,000	30,000
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>17,626</b>	<b>25,621</b>	<b>20,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Total Fund	249	SCHOOL ENRICHMENT FUND	62,461	57,179	40,100	50,000	50,000	50,000

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	249	SCHOOL ENRICHMENT FUND									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	30,013	18,707	32,600	-	40,000	-	40,000	40,000	-
		600 OTHER OBJECTS	639	723	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>	<b>30,652</b>	<b>19,430</b>	<b>32,600</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
Function	1113	ELEMENTARY EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,013	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1113</b>	<b>ELEMENTARY EXTRACURRICULAR</b>	<b>1,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	404	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRAMS</b>	<b>404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	102	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,923	254	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1122</b>	<b>MIDDLE/JUNIOR HIGH EXTRACURRICULAR</b>	<b>2,025</b>	<b>254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	49	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>34,143</b>	<b>19,684</b>	<b>32,600</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	2,698	-	7,500	-	10,000	-	10,000	10,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	249	SCHOOL ENRICHMENT FUND									
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>2,698</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>2,698</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
Function	5202	TRANSFER TO SPECIAL REVENUES									
		700 TRANSFERS	-	8,481	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5202</b>	<b>TRANSFER TO SPECIAL REVENUES</b>	<b>-</b>	<b>8,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>5000</b>		<b>-</b>	<b>8,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	25,621	29,015	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>25,621</b>	<b>29,015</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>25,621</b>	<b>29,015</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>249</b>	<b>SCHOOL ENRICHMENT FUND</b>	<b>62,461</b>	<b>57,179</b>	<b>40,100</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	258	TITLE VI-B RURAL ED INITIATIVE						
	<b>4500</b>	RESTRICTED-FED THRU STATE	58,666	68,411	66,412	63,000	63,000	63,000
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>58,666</b>	<b>68,411</b>	<b>66,412</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>
Total Fund	258	TITLE VI-B RURAL ED INITIATIVE	58,666	68,411	66,412	63,000	63,000	63,000

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	258	TITLE VI-B RURAL ED INITIATIVE									
Function	1111	ELEMENTARY INSTRUCTION									
		100	SALARIES	-	-	-	-	-	-	-	-
		200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-
		300	PURCHASED SERVICES	-	-	-	-	-	-	-	-
		400	SUPPLIES & MATERIALS	17,277	20,126	25,000	-	13,093	-	13,093	13,093
<b>Total Function</b>	<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>		<b>17,277</b>	<b>20,126</b>	<b>25,000</b>	<b>-</b>	<b>13,093</b>	<b>-</b>	<b>13,093</b>	<b>13,093</b>
Function	1131	HIGH SCHOOL PROGRAMS									
		100	SALARIES	-	-	-	-	-	-	-	-
		200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-
		300	PURCHASED SERVICES	-	-	-	-	-	-	-	-
		400	SUPPLIES & MATERIALS	-	5,370	-	-	3,000	-	3,000	3,000
		600	OTHER OBJECTS	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>		<b>-</b>	<b>5,370</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>Major Function</b>	<b>1000</b>			<b>17,277</b>	<b>25,496</b>	<b>25,000</b>	<b>-</b>	<b>16,093</b>	<b>-</b>	<b>16,093</b>	<b>16,093</b>
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES									
		100	SALARIES	-	-	-	-	-	-	-	-
		200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-
		300	PURCHASED SERVICES	-	-	-	-	-	-	-	-
		400	SUPPLIES & MATERIALS	791	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2110</b>	<b>ATTENDANCE &amp; SOCIAL WORK SERVICES</b>		<b>791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2122	COUNSELING SERVICES									
		100	SALARIES	-	-	-	-	-	-	-	-
		200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-
		300	PURCHASED SERVICES	85	-	-	-	-	-	-	-
		400	SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2122</b>	<b>COUNSELING SERVICES</b>		<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100	SALARIES	-	17,261	-	-	-	-	-	-
		200	ASSOCIATED PAYROLL COSTS	-	10,096	-	-	-	-	-	-
		300	PURCHASED SERVICES	-	-	-	-	-	-	-	-
		400	SUPPLIES & MATERIALS	1,248	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>		<b>1,248</b>	<b>27,357</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100	SALARIES	-	2,148	-	-	-	-	-	-
		200	ASSOCIATED PAYROLL COSTS	-	411	-	-	-	-	-	-
		300	PURCHASED SERVICES	10,261	7,420	34,504	-	40,000	-	40,000	40,000
		400	SUPPLIES & MATERIALS	-	111	-	-	-	-	-	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>		<b>10,261</b>	<b>10,090</b>	<b>34,504</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	258	TITLE VI-B RURAL ED INITIATIVE									
Function	2660	TECHNOLOGY SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	28,643	3,475	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>28,643</b>	<b>3,475</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	360	1,992	3,443	-	1,907	-	1,907	1,907	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>360</b>	<b>1,992</b>	<b>3,443</b>	<b>-</b>	<b>1,907</b>	<b>-</b>	<b>1,907</b>	<b>1,907</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>41,389</b>	<b>42,915</b>	<b>37,947</b>	<b>-</b>	<b>41,907</b>	<b>-</b>	<b>41,907</b>	<b>41,907</b>	<b>-</b>
Function	3330	CIVIC SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	3,465	-	5,000	-	5,000	5,000	-
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>-</b>	<b>-</b>	<b>3,465</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>Major Function</b>	<b>3000</b>		<b>-</b>	<b>-</b>	<b>3,465</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>Total Fund</b>	<b>258</b>	<b>TITLE VI-B RURAL ED INITIATIVE</b>	<b>58,666</b>	<b>68,411</b>	<b>66,412</b>	<b>-</b>	<b>63,000</b>	<b>-</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	260	SUMMER NUTRITION PROGRAM						
	<b>3299</b>	STATE SOURCES - RESTRICTED	729	953	-	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>729</b>	<b>953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>4505</b>	OTHER FEDERAL MEAL REIMBURSEMENT	48,916	64,809	48,195	54,729	54,729	54,729
	<b>4910</b>	COMMODITIES	275	401	403	451	451	451
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>49,192</b>	<b>65,209</b>	<b>48,598</b>	<b>55,179</b>	<b>55,179</b>	<b>55,179</b>
Total Fund	260	SUMMER NUTRITION PROGRAM	49,920	66,162	48,598	55,179	55,179	55,179

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			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	260	SUMMER NUTRITION PROGRAM									
Function	3100	FOOD SERVICES									
		100 SALARIES	19,072	20,912	18,000	-	18,000	-	18,000	18,000	-
		200 ASSOCIATED PAYROLL COSTS	7,025	7,928	6,894	-	6,079	-	6,079	6,079	-
		300 PURCHASED SERVICES	468	234	100	-	450	-	450	450	-
		400 SUPPLIES & MATERIALS	23,355	37,088	23,604	-	30,651	-	30,651	30,651	-
<b>Total Function</b>	<b>3100</b>	<b>FOOD SERVICES</b>	<b>49,920</b>	<b>66,162</b>	<b>48,598</b>	<b>-</b>	<b>55,179</b>	<b>-</b>	<b>55,179</b>	<b>55,179</b>	<b>-</b>
<b>Major Function</b>	<b>3000</b>		<b>49,920</b>	<b>66,162</b>	<b>48,598</b>	<b>-</b>	<b>55,179</b>	<b>-</b>	<b>55,179</b>	<b>55,179</b>	<b>-</b>
<b>Total Fund</b>	<b>260</b>	<b>SUMMER NUTRITION PROGRAM</b>	<b>49,920</b>	<b>66,162</b>	<b>48,598</b>	<b>-</b>	<b>55,179</b>	<b>-</b>	<b>55,179</b>	<b>55,179</b>	<b>-</b>

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	261	TITLE II-A QUALITY TEACHERS						
	<b>3299</b>	STATE SOURCES - RESTRICTED	10,146	31,280	4,500	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>10,146</b>	<b>31,280</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>4500</b>	RESTRICTED-FED THRU STATE	110,163	195,355	233,020	200,000	200,000	200,000
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>110,163</b>	<b>195,355</b>	<b>233,020</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
Total Fund	261	TITLE II-A QUALITY TEACHERS	120,308	226,635	237,520	200,000	200,000	200,000

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	261	TITLE II-A QUALITY TEACHERS									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	21,601	-	-	-	-	-	-
<b>Total Function</b>	<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>	-	-	<b>21,601</b>	-	-	-	-	-	-
<b>Major Function</b>	<b>1000</b>		-	-	<b>21,601</b>	-	-	-	-	-	-
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	6,208	58,787	65,787	1.00	35,070	0.50	35,070	35,070	0.50
		200 ASSOCIATED PAYROLL COSTS	2,304	28,708	37,181	-	17,746	-	17,746	17,746	-
		300 PURCHASED SERVICES	132	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	124	1,199	5,000	-	-	-	-	-	-
<b>Total Function</b>	<b>2211</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>	<b>8,769</b>	<b>88,695</b>	<b>107,968</b>	<b>1.00</b>	<b>52,816</b>	<b>0.50</b>	<b>52,816</b>	<b>52,816</b>	<b>0.50</b>
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	36,638	18,598	-	-	67,641	-	67,641	67,641	-
		200 ASSOCIATED PAYROLL COSTS	7,455	5,371	-	-	19,934	-	19,934	19,934	-
		300 PURCHASED SERVICES	48,157	85,843	98,267	-	42,558	-	42,558	42,558	-
		400 SUPPLIES & MATERIALS	8,832	5,107	-	-	11,000	-	11,000	11,000	-
<b>Total Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>101,081</b>	<b>114,919</b>	<b>98,267</b>	-	<b>141,133</b>	-	<b>141,133</b>	<b>141,133</b>	-
Function	2660	TECHNOLOGY SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	7,219	13,800	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>7,219</b>	<b>13,800</b>	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	3,239	9,221	9,683	-	6,051	-	6,051	6,051	-
<b>Total Function</b>	<b>2690</b>	<b>OTHER SUPPORT SERVICES</b>	<b>3,239</b>	<b>9,221</b>	<b>9,683</b>	-	<b>6,051</b>	-	<b>6,051</b>	<b>6,051</b>	-
<b>Major Function</b>	<b>2000</b>		<b>120,308</b>	<b>226,635</b>	<b>215,918</b>	<b>1.00</b>	<b>200,000</b>	<b>0.50</b>	<b>200,000</b>	<b>200,000</b>	<b>0.50</b>
<b>Total Fund</b>	<b>261</b>	<b>TITLE II-A QUALITY TEACHERS</b>	<b>120,308</b>	<b>226,635</b>	<b>237,520</b>	<b>1.00</b>	<b>200,000</b>	<b>0.50</b>	<b>200,000</b>	<b>200,000</b>	<b>0.50</b>

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	262	STUDENT BODY FUND						
		<b>1510</b> INTEREST ON INVESTMENTS	7	(201)	-	-	-	-
		<b>1530</b> GAIN OR LOSS ON SALE OF INVESTMENTS	2,199	-	-	-	-	-
		<b>1990</b> MISCELLANEOUS REVENUE - OTHER	222,110	308,196	240,265	200,000	200,000	200,000
		<b>1000 REVENUE FROM LOCAL SOURCES</b>	<b>224,317</b>	<b>307,995</b>	<b>240,265</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
		<b>5202</b> INTERFUND TRANSFER - SPECIAL REVENUES	-	9,396	-	-	-	-
		<b>5400</b> BEGINNING FUND BALANCE	109,246	124,342	150,000	200,000	200,000	200,000
		<b>5000 OTHER RESOURCES</b>	<b>109,246</b>	<b>133,738</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
Total Fund	262	STUDENT BODY FUND	333,563	441,733	390,265	400,000	400,000	400,000

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## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	262	STUDENT BODY FUND									
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	27,317	31,057	26,500	-	30,000	-	30,000	30,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1122</b>	<b>MIDDLE/JUNIOR HIGH EXTRACURRICULAR</b>	<b>27,317</b>	<b>31,057</b>	<b>26,500</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	181,904	255,467	228,765	-	220,000	-	220,000	220,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1132</b>	<b>HIGH SCHOOL EXTRACURRICULAR</b>	<b>181,904</b>	<b>255,467</b>	<b>228,765</b>	<b>-</b>	<b>220,000</b>	<b>-</b>	<b>220,000</b>	<b>220,000</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>209,220</b>	<b>286,523</b>	<b>255,265</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	124,342	155,210	135,000	-	150,000	-	150,000	150,000	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>124,342</b>	<b>155,210</b>	<b>135,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>124,342</b>	<b>155,210</b>	<b>135,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
<b>Total Fund</b>	<b>262</b>	<b>STUDENT BODY FUND</b>	<b>333,563</b>	<b>441,733</b>	<b>390,265</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	265	CLASSROOM MINI-GRANTS						
	<b>1921</b>	PRIVATE GRANTS	5,618	1,846	8,222	5,000	5,000	5,000
<b>1000 REVENUE FROM LOCAL SOURCES</b>			<b>5,618</b>	<b>1,846</b>	<b>8,222</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Total Fund	265	CLASSROOM MINI-GRANTS	5,618	1,846	8,222	5,000	5,000	5,000

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## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	265	CLASSROOM MINI-GRANTS									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	2,561	1,614	2,886	-	3,000	-	3,000	3,000	-
<b>Total Function</b>	<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>	<b>2,561</b>	<b>1,614</b>	<b>2,886</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	414	-	-	-	1,000	-	1,000	1,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1122</b>	<b>MIDDLE/JUNIOR HIGH EXTRACURRICULAR</b>	<b>414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	-	1,450	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	436	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	421	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	1,578	-	1,000	-	1,000	1,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	<b>-</b>	<b>-</b>	<b>3,885</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,323	13	1,000	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1132</b>	<b>HIGH SCHOOL EXTRACURRICULAR</b>	<b>1,323</b>	<b>13</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1210	PROGRAMS FOR THE TALENTED AND GIFTED									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	595	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	305	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1210</b>	<b>PROGRAMS FOR THE TALENTED AND GIFTED</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>5,198</b>	<b>1,627</b>	<b>7,771</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-

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			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	265	CLASSROOM MINI-GRANTS									
		400 SUPPLIES & MATERIALS	-	-	376	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	75	-	-	-	-	-	-
<b>Total Function</b>	<b>2119</b>	<b>OTHER ATTENDANCE AND SOCIAL WORK SERVICES</b>	-	-	<b>451</b>	-	-	-	-	-	-
<b>Major Function</b>	<b>2000</b>		-	-	<b>451</b>	-	-	-	-	-	-
Function	3330	CIVIC SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	421	219	-	-	-	-	-	-	-
<b>Total Function</b>	<b>3330</b>	<b>CIVIC SERVICES</b>	<b>421</b>	<b>219</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>3000</b>		<b>421</b>	<b>219</b>	-	-	-	-	-	-	-
<b>Total Fund</b>	<b>265</b>	<b>CLASSROOM MINI-GRANTS</b>	<b>5,618</b>	<b>1,846</b>	<b>8,222</b>	-	<b>5,000</b>	-	<b>5,000</b>	<b>5,000</b>	-

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**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	270	AT-RISK STUDENTS AFTER SCH MEALS						
	<b>4505</b>	OTHER FEDERAL MEAL REIMBURESMET	87,004	88,137	59,800	74,222	74,222	74,222
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>87,004</b>	<b>88,137</b>	<b>59,800</b>	<b>74,222</b>	<b>74,222</b>	<b>74,222</b>
Total Fund	270	AT-RISK STUDENTS AFTER SCH MEALS	87,004	88,137	59,800	74,222	74,222	74,222

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	270	AT-RISK STUDENTS AFTER SCH MEALS									
Function	3100	FOOD SERVICES									
		100 SALARIES	7,832	10,982	15,932	0.63	10,002	0.45	10,002	10,002	0.45
		200 ASSOCIATED PAYROLL COSTS	3,028	5,179	4,368	-	10,520	-	10,520	10,520	-
		300 PURCHASED SERVICES	-	-	-	-	200	-	200	200	-
		400 SUPPLIES & MATERIALS	76,144	71,976	39,500	-	53,500	-	53,500	53,500	-
<b>Total Function</b>	<b>3100</b>	<b>FOOD SERVICES</b>	<b>87,004</b>	<b>88,137</b>	<b>59,800</b>	<b>0.63</b>	<b>74,222</b>	<b>0.45</b>	<b>74,222</b>	<b>74,222</b>	<b>0.45</b>
<b>Major Function</b>	<b>3000</b>		<b>87,004</b>	<b>88,137</b>	<b>59,800</b>	<b>0.63</b>	<b>74,222</b>	<b>0.45</b>	<b>74,222</b>	<b>74,222</b>	<b>0.45</b>
<b>Total Fund</b>	<b>270</b>	<b>AT-RISK STUDENTS AFTER SCH MEALS</b>	<b>87,004</b>	<b>88,137</b>	<b>59,800</b>	<b>0.63</b>	<b>74,222</b>	<b>0.45</b>	<b>74,222</b>	<b>74,222</b>	<b>0.45</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	280	SCHOOL FOOD SERVICE FUND						
	<b>1510</b>	INTEREST ON INVESTMENTS	106	-	-	-	-	-
	<b>1600</b>	FOOD SERVICES REVENUE	167,190	60,018	32,000	13,197	13,197	13,197
	<b>1993</b>	MISCELLANEOUS REVENUE - COMMUNITY SERVICES	6,309	1,325	500	-	-	-
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>173,605</b>	<b>61,343</b>	<b>32,500</b>	<b>13,197</b>	<b>13,197</b>	<b>13,197</b>
	<b>3102</b>	STATE SCHOOL FUND - SCHOOL LUNCH MATCH	15,091	15,078	15,500	15,700	15,700	15,700
	<b>3299</b>	STATE SOURCES - RESTRICTED	3,953	-	-	-	-	-
	<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>19,045</b>	<b>15,078</b>	<b>15,500</b>	<b>15,700</b>	<b>15,700</b>	<b>15,700</b>
	<b>4501</b>	FEDERAL BREAKFAST REIMBURSEMENT	321,653	471,267	502,500	525,000	525,000	525,000
	<b>4502</b>	FEDERAL LUNCH REIMBURSEMENT	880,679	1,094,987	1,048,384	1,117,000	1,117,000	1,117,000
	<b>4910</b>	COMMODITIES	194,546	130,289	88,916	122,034	122,034	122,034
	<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,396,877</b>	<b>1,696,544</b>	<b>1,639,800</b>	<b>1,764,034</b>	<b>1,764,034</b>	<b>1,764,034</b>
	<b>5201</b>	INTERFUND TRANSFER - GENERAL FUND	228,207	207,532	225,000	200,000	200,000	200,000
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>228,207</b>	<b>207,532</b>	<b>225,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
Total Fund	280	SCHOOL FOOD SERVICE FUND	1,817,734	1,980,497	1,912,800	1,992,931	1,992,931	1,992,931

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adopted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	280	SCHOOL FOOD SERVICE FUND									
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	20	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2552</b>	<b>VEHICLE OPERATION SERVICES</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	3100	FOOD SERVICES									
		100 SALARIES	557,383	566,825	581,222	21.43	631,660	21.35	631,660	631,660	21.35
		200 ASSOCIATED PAYROLL COSTS	475,030	487,174	508,749	-	525,743	-	525,743	525,743	-
		300 PURCHASED SERVICES	26,802	11,293	21,013	-	21,694	-	21,694	21,694	-
		400 SUPPLIES & MATERIALS	756,488	873,951	800,566	-	812,584	-	812,584	812,584	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	2,031	1,235	1,250	-	1,250	-	1,250	1,250	-
<b>Total Function</b>	<b>3100</b>	<b>FOOD SERVICES</b>	<b>1,817,734</b>	<b>1,940,477</b>	<b>1,912,800</b>	<b>21.43</b>	<b>1,992,931</b>	<b>21.35</b>	<b>1,992,931</b>	<b>1,992,931</b>	<b>21.35</b>
<b>Major Function</b>	<b>3000</b>		<b>1,817,734</b>	<b>1,940,477</b>	<b>1,912,800</b>	<b>21.43</b>	<b>1,992,931</b>	<b>21.35</b>	<b>1,992,931</b>	<b>1,992,931</b>	<b>21.35</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	40,000	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>280</b>	<b>SCHOOL FOOD SERVICE FUND</b>	<b>1,817,734</b>	<b>1,980,497</b>	<b>1,912,800</b>	<b>21.43</b>	<b>1,992,931</b>	<b>21.35</b>	<b>1,992,931</b>	<b>1,992,931</b>	<b>21.35</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	290	DONATIONS						
	<b>1920</b>	DONATIONS/CONTRIBUTIONS	46,261	19,099	3,418	2,775	2,775	2,775
	<b>1990</b>	LOCAL MISCELLANEOUS REV	1,000	-	-	-	-	-
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>47,261</b>	<b>19,099</b>	<b>3,418</b>	<b>2,775</b>	<b>2,775</b>	<b>2,775</b>
	<b>5400</b>	BEGINNING FUND BALANCE	1,592	1,592	-	725	725	725
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>1,592</b>	<b>1,592</b>	<b>-</b>	<b>725</b>	<b>725</b>	<b>725</b>
Total Fund	290	DONATIONS	48,853	20,691	3,418	3,500	3,500	3,500

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	290	DONATIONS									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	12,500	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>	<b>-</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	374	241	-	323	-	323.00	323.00	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1122</b>	<b>MIDDLE/JUNIOR HIGH EXTRACURRICULAR</b>	<b>-</b>	<b>374</b>	<b>241</b>	<b>-</b>	<b>323</b>	<b>-</b>	<b>323</b>	<b>323</b>	<b>-</b>
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	1,226	1,089	-	1,090	-	1,090.00	1,090.00	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	<b>-</b>	<b>1,226</b>	<b>1,089</b>	<b>-</b>	<b>1,090</b>	<b>-</b>	<b>1,090</b>	<b>1,090</b>	<b>-</b>
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	2,088	-	2,087	-	2,087.00	2,087.00	-
		400 SUPPLIES & MATERIALS	14,428	-	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	5,732	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>1132</b>	<b>HIGH SCHOOL EXTRACURRICULAR</b>	<b>20,160</b>	<b>-</b>	<b>2,088</b>	<b>-</b>	<b>2,087</b>	<b>-</b>	<b>2,087</b>	<b>2,087</b>	<b>-</b>
<b>Major Function</b>	<b>1000</b>		<b>20,160</b>	<b>14,099</b>	<b>3,418</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>
Function	2544	MAINTENANCE SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	9,711	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>2544</b>	<b>MAINTENANCE SERVICES</b>	<b>9,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>2000</b>		<b>9,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	4150	BUILDING ACQUIS-CONSTRUCTION SERVICES									

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	290	DONATIONS									
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	17,390	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>4150</b>	<b>BUILDING ACQUIS-CONSTRUCTION SERVICES</b>	<b>17,390</b>	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>4000</b>		<b>17,390</b>	-	-	-	-	-	-	-	-
Function	5202	TRANSFER TO CAPITAL PROJECTS									
		700 TRANSFERS	-	6,592	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5204</b>	<b>TRANSFER TO CAPITAL PROJECTS</b>	-	<b>6,592</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>5000</b>		-	<b>6,592</b>	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	1,592	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>1,592</b>	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>7000</b>		<b>1,592</b>	-	-	-	-	-	-	-	-
<b>Total Fund</b>	<b>290</b>	<b>DONATIONS</b>	<b>48,853</b>	<b>20,691</b>	<b>3,418</b>	-	<b>3,500</b>	-	<b>3,500</b>	<b>3,500</b>	-

# DEBT SERVICE FUNDS

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The Debt Service funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.



Photo taken by MHS Photography 2016 (Student: Kenia Poviz)



Photo taken by MHS Photography 2016 (Student: Sonia Hernandez)

# DEBT SERVICE FUNDS

## **303 – OSBA PERS BONDS FUND**

### **(Page 164-165):**

The District participated in the OSBA Pension Bond Pool for the purpose of funding the District's allocation portion of the PERS Unfunded Actuarial Liability (UAL). Bonds in the amount of \$12.5 million were issued on October 31, 2002. The bonds are being amortized over 26 years. In 2012, the District participated with six other school District to issue the OSBA Limited Tax Pension Refunding Obligations Series 2012 to advance refund the 2021 debt service obligation of the Series 2002 bonds. As a result, the 2021 portion of the 2002 OSBA bonds are considered to be defeased. Revenue includes annual transfers from the General Fund in addition to fund balance and interest earnings on the fund balance. General Fund revenue is generated by an assessment of 6.15% on PERS-eligible payroll wages. All funds bear the cost of debt service on the bonds in lieu of paying a higher employer rate applicable to Oregon public school districts. Prepayment of the UAL with bond proceeds lowers the payroll assessment compared to the employer rates for school districts that did not bond.



**Jefferson County School District Superintendent and Board of Directors**

## **304 – 2013 GENERAL OBLIGATION & REFUNDING BONDS FUND (Page 166-167):**

In May 2012 voters of the District passed a \$26.7 million bond issue for the building of a performing arts center, stadium, improvements to school facilities and to pay for half of the cost of constructing a K-8 school in Warm Springs. In May 2013, the District issued \$26,835,000 in general obligation bonds and refunding bonds. Of this issue, \$15,960,000 was issued for the building of a performing arts center, stadium and improvements to school facilities in Madras and Metolius. The remaining funds were used to refund the May 15, 2002 general obligation bonds. In July 2013, the District issued the remaining general obligation bonds to pay for half of the cost of constructing a K-8 in Warm Springs.

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**DEBT SERVICE FUNDS ADOPTED BUDGET**  
**FYE JUNE 30, 2017**

	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>REVENUES</b>						
Local sources	2,872,883	2,400,157	2,208,600	2,318,444	2,318,444	2,318,444
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,872,883</b>	<b>2,400,157</b>	<b>2,208,600</b>	<b>2,318,444</b>	<b>2,318,444</b>	<b>2,318,444</b>
<b>EXPENDITURES</b>						
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	-	-	-	-
Debt Service	(6,387,234)	3,505,050	3,613,810	3,730,653	3,730,653	3,730,653
Contingency	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>(6,387,234)</b>	<b>3,505,050</b>	<b>3,613,810</b>	<b>3,730,653</b>	<b>3,730,653</b>	<b>3,730,653</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>9,260,118</b>	<b>(1,104,894)</b>	<b>(1,405,210)</b>	<b>(1,412,209)</b>	<b>(1,412,209)</b>	<b>(1,412,209)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	925,466	975,452	1,032,707	1,082,709	1,082,709	1,082,709
Refunding bonds and premium on proceeds	-	-	-	-	-	-
Payments to bond escrow agent	(9,789,800)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(8,864,334)</b>	<b>975,452</b>	<b>1,032,707</b>	<b>1,082,709</b>	<b>1,082,709</b>	<b>1,082,709</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>395,784</b>	<b>(129,442)</b>	<b>(372,503)</b>	<b>(329,500)</b>	<b>(329,500)</b>	<b>(329,500)</b>
<b>FUND BALANCE, JULY 1</b>	<b>452,327</b>	<b>848,111</b>	<b>576,500</b>	<b>476,700</b>	<b>476,700</b>	<b>476,700</b>
<b>FUND BALANCE, JUNE 30</b>	<b>848,111</b>	<b>718,669</b>	<b>203,997</b>	<b>147,200</b>	<b>147,200</b>	<b>147,200</b>

## **RESOURCES**



Photo taken by MHS Photography 2016 (Student: Tiffany Bristow)

**AND**



Photo taken by MHS Photography 2016 (Student: Laisha Alvarez)

## **REQUIREMENTS**

## **REPORT BY FUND**

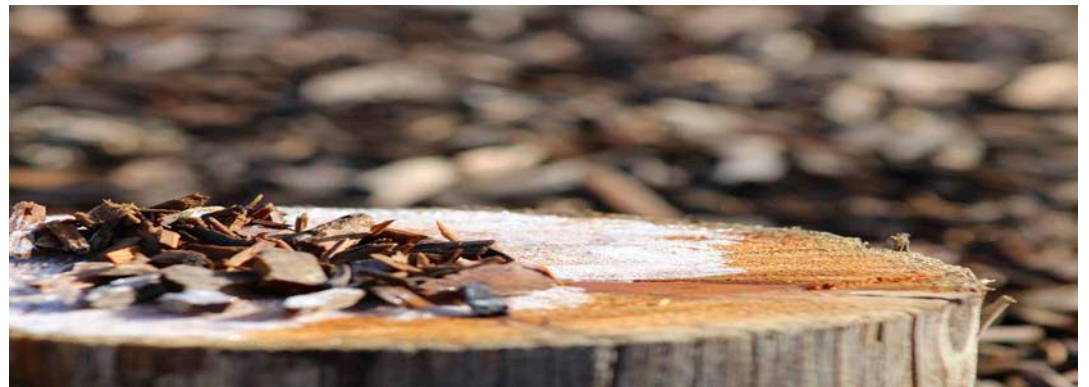


Photo taken by MHS Photography 2016 (Student: Dani Schmaltz)

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	303	2002 OSBA PERS BOND ISSUE DEBT FUND						
	<b>1510</b>	INTEREST ON INVESTMENT	2,263	2,270	1,500	1,500	1,500	1,500
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>2,263</b>	<b>2,270</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>5201</b>	INTERFUND TRANSFER - GENERAL FUND	925,466	975,452	1,032,707	1,082,709	1,082,709	1,082,709
	<b>5400</b>	BEGINNING FUND BALANCE	2,486	2,508	1,500	1,500	1,500	1,500
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>927,952</b>	<b>977,960</b>	<b>1,034,207</b>	<b>1,084,209</b>	<b>1,084,209</b>	<b>1,084,209</b>
Total Fund	303	2002 OSBA PERS BOND ISSUE DEBT FUND	930,215	980,230	1,035,707	1,085,709	1,085,709	1,085,709

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

## Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	303	2002 OSBA PERS BOND ISSUE DEBT FUND									
Function	5110	LONG TERM DEBT SERVICE									
		600 OTHER OBJECTS	927,707	977,707	1,032,710	-	1,082,709	-	1,082,709	1,082,709	
<b>Total Function</b>	<b>5110</b>	<b>LONG TERM DEBT SERVICE</b>	<b>927,707</b>	<b>977,707</b>	<b>1,032,710</b>	<b>-</b>	<b>1,082,709</b>	<b>-</b>	<b>1,082,709</b>	<b>1,082,709</b>	<b>-</b>
<b>Major Function</b>	<b>5000</b>		<b>927,707</b>	<b>977,707</b>	<b>1,032,710</b>	<b>-</b>	<b>1,082,709</b>	<b>-</b>	<b>1,082,709</b>	<b>1,082,709</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	2,508	2,524	2,997	-	3,000	-	3,000	3,000	
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>2,508</b>	<b>2,524</b>	<b>2,997</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>2,508</b>	<b>2,524</b>	<b>2,997</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>Total Fund</b>	<b>303</b>	<b>2002 OSBA PERS BOND ISSUE DEBT FUND</b>	<b>930,215</b>	<b>980,230</b>	<b>1,035,707</b>	<b>-</b>	<b>1,085,709</b>	<b>-</b>	<b>1,085,709</b>	<b>1,085,709</b>	<b>-</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	304	2013 GO BOND ISSUE DEBT FUND						
	1111	CURRENT YEAR'S TAXES	2,715,071	2,277,463	2,110,000	2,209,444	2,209,444	2,209,444
	1112	PRIOR YEAR'S TAXES	144,557	106,694	92,000	102,900	102,900	102,900
	1113	COUNTY TAX SALES FOR BACK TAXES	875	2,036	-	-	-	-
	1510	INTEREST ON INVESTMENTS	10,118	11,693	5,100	4,600	4,600	4,600
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>2,870,621</b>	<b>2,397,886</b>	<b>2,207,100</b>	<b>2,316,944</b>	<b>2,316,944</b>	<b>2,316,944</b>
	5400	BEGINNING FUND BALANCE	449,840	845,602	575,000	475,200	475,200	475,200
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>449,840</b>	<b>845,602</b>	<b>575,000</b>	<b>475,200</b>	<b>475,200</b>	<b>475,200</b>
Total Fund	304	2013 GO BOND ISSUE DEBT FUND	3,320,461	3,243,489	2,782,100	2,792,144	2,792,144	2,792,144

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2017

Requirements Report

			Actuals 2013-14	Actuals 2014-15	Adopted 2015-16	Adpoted FTE 2015-16	Proposed 2016-17	Proposed FTE 2016-17	Approved 2016-17	Adopted 2016-17	Adopted FTE 2016-17
Fund	304	2013 GO BOND ISSUE DEBT FUND									
Function	5110	LONG TERM DEBT SERVICE									
	600	OTHER OBJECTS	2,474,859	2,527,344	2,581,100	-	2,647,944	-	2,647,944	2,647,944	-
<b>Total Function</b>	<b>5110</b>	<b>LONG TERM DEBT SERVICE</b>	<b>2,474,859</b>	<b>2,527,344</b>	<b>2,581,100</b>	<b>-</b>	<b>2,647,944</b>	<b>-</b>	<b>2,647,944</b>	<b>2,647,944</b>	<b>-</b>
<b>Major Function</b>	<b>5000</b>		<b>2,474,859</b>	<b>2,527,344</b>	<b>2,581,100</b>	<b>-</b>	<b>2,647,944</b>	<b>-</b>	<b>2,647,944</b>	<b>2,647,944</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
	800	OTHER USES OF FUNDS	845,602	716,145	201,000	-	144,200	-	144,200	144,200	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>845,602</b>	<b>716,145</b>	<b>201,000</b>	<b>-</b>	<b>144,200</b>	<b>-</b>	<b>144,200</b>	<b>144,200</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>845,602</b>	<b>716,145</b>	<b>201,000</b>	<b>-</b>	<b>144,200</b>	<b>-</b>	<b>144,200</b>	<b>144,200</b>	<b>-</b>
<b>Total Fund</b>	<b>304</b>	<b>2013 GO BOND ISSUE DEBT FUND</b>	<b>3,320,461</b>	<b>3,243,489</b>	<b>2,782,100</b>	<b>-</b>	<b>2,792,144</b>	<b>-</b>	<b>2,792,144</b>	<b>2,792,144</b>	<b>-</b>

# CAPITAL PROJECTS FUNDS

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



Photo taken by MHS Photography 2016 (Student: Tatiana Reynoso)

# CAPITAL PROJECTS FUNDS

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## **404 – MADRAS & METOLIUS PROJECT FUND (Page 172-173):**

The voters of the District approved a bond issue in the amount of \$26.7 million of which \$15.9 million is for:

- Upgrades and improvements, including for energy savings and storm water management, to Madras High School, Jefferson County Middle School, Madras Primary, Buff Intermediate, Metolius Elementary, Westside and other District facilities and property.
- Construction, furnishing and equipping of a performing arts center.

This fund is inactive for 2016-2017.

## **405 – WARM SPRING K-8 BUILDING FUND (Page 174-175):**

The voters of the District approved a bond issue in the amount of \$26.7 million of which \$10.7 million is for half of the construction, furnishing and equipping of a school facility on the Warm Spring Reservation.

This fund is inactive for 2016-2017.



Photo taken by MHS Photography 2016 (Student: Kenia Poviz)

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**  
**CAPITAL PROJECT FUNDS ADOPTED BUDGET**  
**FYE JUNE 30, 2017**

	ACTUALS 2013-14	ACTUALS 2014-15	ADOPTED 2015-16	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>REVENUES</b>						
Local sources	118,759	91,127	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>118,759</b>	<b>91,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	9,983,586	5,053,511	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,983,586</b>	<b>5,053,511</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(9,864,827)</b>	<b>(4,962,384)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	3,993	727,504	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Bonds and premium on proceeds	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,993</b>	<b>727,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>(9,860,834)</b>	<b>(4,234,880)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, JULY 1</b>	<b>16,720,125</b>	<b>5,255,425</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, JUNE 30</b>	<b>6,859,291</b>	<b>1,020,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **RESOURCES**



Photo taken by MHS Photography 2016 (Student: Tiffany Bristow)

**AND**



Photo taken by MHS Photography 2016 (Student: Laisha Alvarez)

## **REQUIREMENTS**

## **REPORT BY FUND**

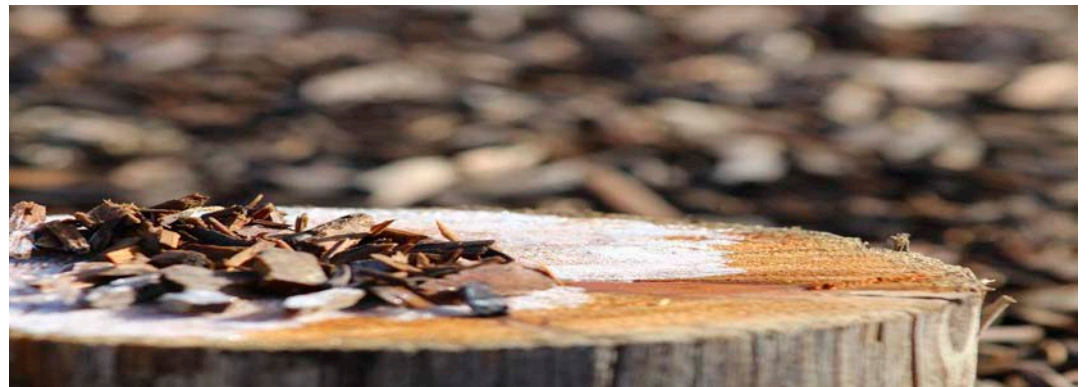


Photo taken by MHS Photography 2016 (Student: Dani Schmaltz)

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	404	IN TOWN PROJECTS						
	<b>1510</b>	INTEREST ON INVESTMENTS	76,259	7,806	-	-	-	-
	<b>1920</b>	DONATIONS/CONTRIBUTIONS	42,500	47,453	-	-	-	-
	<b>1990</b>	LOCAL MISCELLANEOUS REV	-	35,867	-	-	-	-
	<b>1000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>118,759</b>	<b>91,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>5202</b>	INTERFUND TRANSFER - SPECIAL REVENUES	3,993	6,592	-	-	-	-
	<b>5204</b>	INTERFUND TRANSFER - CAPITAL PROJECTS	-	720,912	-	-	-	-
	<b>5400</b>	BEGINNING FUND BALANCE	16,720,125	5,255,425	-	-	-	-
	<b>5000</b>	<b>OTHER RESOURCES</b>	<b>16,724,118</b>	<b>5,982,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>404</b>	<b>IN TOWN PROJECTS</b>	<b>16,842,877</b>	<b>6,074,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	404	IN TOWN PROJECTS									
Function	4150	BLDG ACQUIS-CONSTRU-IMPROV									
		100 SALARIES	110,341	28,703	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	47,476	15,536	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	506,486	141,784	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	4,238	89,833	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	10,916,927	5,795,800	-	-	-	-	-	-	-
		600 OTHER OBJECTS	1,983	2,401	-	-	-	-	-	-	-
<b>Total Function</b>	<b>4150</b>	<b>BLDG ACQUIS-CONSTRU-IMPROV</b>	<b>11,587,452</b>	<b>6,074,056</b>	-	-	-	-	-	-	-
<b>Major Function</b>	<b>4000</b>		<b>11,587,452</b>	<b>6,074,056</b>	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	5,255,425	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BAL</b>	<b>5,255,425</b>	-	-	-	-	-	-	-	-
<b>Major Function</b>	<b>7000</b>		<b>5,255,425</b>	-	-	-	-	-	-	-	-
<b>Total Fund</b>	<b>404</b>	<b>IN TOWN PROJECTS</b>	<b>16,842,877</b>	<b>6,074,056</b>	-	-	-	-	-	-	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Resources Report**

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Fund	405	WS K-8 BUILDING						
		<b>1510</b> INTEREST ON INVESTMENTS	38,222	4,655	-	-	-	-
		<b>1990</b> LOCAL MISCELLANEOUS REV	-	28,786	-	-	-	-
		<b>1000 REVENUE FROM LOCAL SOURCES</b>	<b>38,222</b>	<b>33,440</b>	-	-	-	-
		<b>5110</b> BOND PROCEEDS	10,740,000	-	-	-	-	-
		<b>5120</b> BOND PREMIUM	660,940	-	-	-	-	-
		<b>5400</b> BEGINNING FUND BALANCE	(713,484)	2,026,084	-	-	-	-
		<b>5000 OTHER RESOURCES</b>	<b>10,687,456</b>	<b>2,026,084</b>	-	-	-	-
Total Fund	405	WS K-8 BUILDING	10,725,678	2,059,524	-	-	-	-

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J**

**Adopted for FYE June 30, 2017**

**Requirements Report**

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	2016-17	2016-17
Fund	405	WS K-8 BUILDING									
Function	4150	BLDG ACQUIS-CONSTRU-IMPROV									
		100 SALARIES	13,438	16,330	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	7,986	8,517	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	341,262	81,531	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	8,575	365,017	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	8,083,862	1,035,223	-	-	-	-	-	-	-
		600 OTHER OBJECTS	120,907	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>4150</b>	<b>BLDG ACQUIS-CONSTRU-IMPROV</b>	<b>8,576,029</b>	<b>1,506,618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	4180	OTHER CAPITAL ITEMS									
		400 SUPPLIES & MATERIALS	123,565	95,907	-	-	-	-	-	-	-
<b>Total Function</b>	<b>4180</b>	<b>OTHER CAPITAL ITEMS</b>	<b>123,565</b>	<b>95,907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>4000</b>		<b>8,699,595</b>	<b>1,602,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	5204	INTERFUND TRANSFER - CAPITAL PROJECTS									
		700 TRANSFERS	-	456,999	-	-	-	-	-	-	-
<b>Total Function</b>	<b>5204</b>	<b>INTERFUND TRANSFER - CAPITAL PRC</b>	<b>-</b>	<b>456,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>5000</b>		<b>-</b>	<b>456,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	2,026,084	-	-	-	-	-	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BAL</b>	<b>2,026,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Major Function</b>	<b>7000</b>		<b>2,026,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund</b>	<b>405</b>	<b>WS K-8 BUILDING</b>	<b>10,725,678</b>	<b>2,059,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

---

# APPENDIX A

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“Footprints that tell the Story”

## JEFFERSON COUNTY SCHOOL DISTRICT 509-J

## RESOLUTION NO. 16-26

**ADOPTING THE BUDGET**

**BE IT RESOLVED** that the Board of Directors of the Jefferson County School District 509-J hereby adopts the budget for fiscal year 2016-2017 in the total amount of \$51,487,340\*

**MAKING APPROPRIATIONS**

**BE IT RESOLVED** that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2016 for the following purposes:

**General Fund**

Instruction.....	18,990,876
Support Services.....	13,980,904
Enterprise & Community Services.....	111,713
Facilities Acquisition .....	220,300
Transfers.....	1,328,549
Debt Service .....	0
Contingency.....	100,000
<b>Total.....</b>	<b>\$34,732,343</b>

**Special Revenue Fund**

Instruction.....	2,132,246
Support Services.....	2,037,649
Enterprise & Comm.....	2,350,642
<b>Total.....</b>	<b>\$6,520,537</b>

**Debt Service Fund**

Debt Service.....	3,730,653
<b>Total.....</b>	<b>\$3,730,653</b>

**Capital Project Fund**

Facilities Acquisition .....	0
<b>Total.....</b>	<b>\$0</b>

**Total APPROPRIATIONS, All Funds . . . \$44,983,533**

Total Unappropriated and Reserve Amounts, General Fund . . . 6,206,607

Total Unappropriated and Reserve Amounts, Special Revenue Fund . . . 150,000

Total Unappropriated and Reserve Amounts, Debt Service Fund . . . 147,200

**TOTAL ADOPTED BUDGET . . . \$51,487,340 \***

**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 2016-2017 :

- (1) In the amount at the rate of \$4.5871 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$2,390,000 for debt service on general obligation bonds;

**CATEGORIZING THE TAX**

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

**Subject to the Education Limitation**

Permanent Rate Tax.....\$ 4.5871/\$1000


Local Option Tax.....\$ 0.00/\$1000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$ 2,390,000

The above resolution statements were approved and declared adopted on June 13, 2016.

  
Tom Norton Jr., Chair Board of Directors

  
Rick Molitor, Superintendent

ATTEST

  
Cindy Stanfield, Executive Assistant

## **NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017 will be held at the Support Services Building, 445 SE Buff Street, Madras. The meeting will take place on the May 9, 2016 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and received the budget document.

This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 23, 2016 at 6:00 p.m. and if needed June 6, 2016 at 6:00 p.m. at the Support Services Building, 445 SE Buff Street, Madras

A copy of the budget document may be inspected on or after April 28, 2016 at the Support Services Building between the hours of 8:00 a.m. and 5:00 p.m. or online at <http://jcsd.k12.or.us/>.

If you have a disability, please advise the Jefferson County School District 509-J office at 541-475-6192 regarding special arrangements that may allow you to fully participate in this public meeting.

**Publish:** April 27, 2016 and May 4, 2016

# Affidavit of Publication

STATE OF OREGON,        }  
                                     }  
COUNTY OF JEFFERSON,    }

I, TONY AHERN being first duly sworn, depose and say that I am the owner, editor, publisher, manager, advertising manager, principal clerk of the MADRAS PIONEER, 345 SE Fifth St., Madras, Or. 97741 printer or his foreman of the MADRAS PIONEER, a newspaper of general circulation, as defined by ORS 198.010 and 193.020; printed and published at Madras, in the aforesaid county and state; that BUDGET COMMITTEE MEETING, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for TWO successive and consecutive weeks in the following issues

Issue date APRIL 27, 2016

Issue date MAY 4, 2016

Issue date

Issue date

Issue date

Issue date

The fee charged for the above publication was

\$162.76

7. Ahern  
Publisher

Subscribed and sworn to before me this FOURTH day of MAY, 2016.

Joey L. Lantz  
Notary Public for Oregon

My Commission expires JULY 09, 2016



## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017 will be held at the Support Services Building, 445 SE Buff Street, Madras. The meeting will take place on the May 9, 2016 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and received the budget document.

This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 23, 2016 at 6:00 p.m. and if needed June 6, 2016 at 6:00 p.m. at the Support Services Building, 445 SE Buff Street, Madras

A copy of the budget document may be inspected on or after April 28, 2016 at the Support Services Building between the hours of 8:00 a.m. and 5:00 p.m. or online at <http://jcsd.k12.or.us/>.

If you have a disability, please advise the Jefferson County School District 509-J office at 541-475-6192 regarding special arrangements that may allow you to fully participate in this public meeting.

Publish: April 27, May 4, 2016

**FORM ED-1**
**NOTICE OF BUDGET HEARING**

A public meeting of the Jefferson County School District 509-J will be held on **June 13, 2016** at 6:00pm at the Madras Performing Arts Center, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Buff Street, Madras, Oregon between the hours of 8 a.m. and 5 p.m. or online at <http://www.jcsd.k12.or.us>. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Martha Bewley, Chief Financial Officer Telephone: 541-475-6192 Email: [mbewley@509j.net](mailto:mbewley@509j.net)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance	\$18,182,119	\$11,409,017	\$10,123,489
Current Year Property Taxes, other than Local Option Taxes	6,263,576	6,097,000	6,304,844
Other Revenue from Local Sources	2,371,562	2,062,421	1,986,871
Revenue from Intermediate Sources	141,610	101,336	106,000
Revenue from State Sources	24,944,781	23,157,033	23,566,727
Revenue from Federal Sources	7,397,490	8,107,653	8,070,860
Interfund Transfers	1,501,414	1,313,255	1,328,549
All Other Budget Resources	98,864	-	-
<b>Total Resources</b>	<b>60,901,416</b>	<b>\$52,247,715</b>	<b>\$51,487,340</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$18,610,757	\$19,466,944	\$20,570,649
Other Associated Payroll Costs	10,937,004	11,673,838	11,941,092
Purchased Services	2,876,823	3,137,720	2,930,622
Supplies & Materials	3,851,035	3,584,179	3,327,236
Capital Outlay	7,163,376	847,465	563,300
Other Objects (except debt service & interfund transfers)	494,522	604,283	491,432
Debt Service*	3,505,050	3,613,810	3,730,654
Interfund Transfers*	1,501,414	1,313,255	1,328,549
Operating Contingency	-	20,000	100,000
Unappropriated Ending Fund Balance & Reserves	11,961,435	7,986,221	6,503,807
<b>Total Requirements</b>	<b>\$60,901,416</b>	<b>\$52,247,715</b>	<b>\$51,487,340</b>

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$19,433,598	\$20,615,897	\$21,123,122
FTE	244	270	265
2000 Support Services	14,165,733	15,915,310	16,018,553
FTE	123	129	130
3000 Enterprise & Community Service	2,325,253	2,383,222	2,462,355
FTE	25	27	27
4000 Facility Acquisition & Construction	8,008,933	400,000	220,300
FTE	-	-	-
5000 Other Uses			
5100 Debt Service*	3,505,050	3,613,810	3,730,654
5200 Interfund Transfers*	1,501,414	1,313,255	1,328,549
6000 Contingency	-	20,000	100,000
7000 Unappropriated Ending Fund Balance	11,961,435	7,986,221	6,503,807
<b>Total Requirements</b>	<b>\$60,901,416</b>	<b>\$52,247,715</b>	<b>\$51,487,340</b>
<b>Total FTE</b>	<b>392</b>	<b>426</b>	<b>422</b>

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	4.5871	4.5871	4.5871
Local Option Levy			
Levy For General Obligation Bonds	\$2,400,000	\$2,350,000	\$2,390,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$32,325,000	\$0
Other Bonds	\$10,388,233	
<b>Total</b>	<b>\$42,713,233</b>	<b>\$0</b>

# Affidavit of Publication

STATE OF OREGON,  
COUNTY OF JEFFERSON,

I, TONY AHERN being first duly sworn, depose and say that I am the owner, editor, publisher, manager, advertising manager, principal clerk of the MADRAS PIONEER, 345 SE Fifth St., Madras, Or. 97741 printer or his foreman of the MADRAS PIONEER, a newspaper of general circulation, as defined by ORS 198.010 and 193.020; printed and published at Madras, in the aforesaid county and state; that BUDGET HEARING, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for ONE successive and consecutive weeks in the following issues

Issue date JUNE 8, 2016

Issue date

Issue date

Issue date

Issue date

Issue date

The fee charged for the above publication was

\$329.38

Subscribed and sworn to before me this EIGHTH day of JUNE, 2016.

My Commission expires JULY 09, 2016



## FORM ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on June 13, 2016 at 6:00pm at the Madras Performing Arts Center, 445 SE Buft Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Buft Street, Madras, Oregon between the hours of 8 a.m. and 5 p.m. or online at <http://www.jcsd.k12.or.us>. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Martha Bewley, Chief Financial Officer Telephone: 541-475-6192 Email: [mbewley@509j.net](mailto:mbewley@509j.net)

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Unappropriated Ending Fund Balance & Reserves	11,961,435	7,988,221	8,503,807
Total Requirements	\$60,901,416	\$52,247,715	\$61,487,340

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5200 Interfund Transfers*	-	20,000	100,000
6000 Contingency	-	7,988,221	8,503,807
7000 Unappropriated Ending Fund Balance	11,961,435	-	-
Total Requirements	\$60,901,416	\$52,247,715	\$61,487,340
Total FTE	392	426	422

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	4.5871	4.5871	4.5871
Local Option Levy	\$2,400,000	\$2,350,000	\$2,390,000
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$32,325,000	\$0
Other Bonds	\$10,388,233	\$0
Total	\$42,713,233	\$0

Publish: June 8, 2016

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

# FORM ED-50 2016-2017

To assessor of Jefferson and Wasco Counties

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is  
an amended form.

The Jefferson County School District 509-J has the responsibility and authority to place the following property tax, fee, charge or assessment  
on the tax roll of Jefferson/Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>445 SE Buff Street</u> Mailing Address of District	<u>Madras</u> City	<u>OR</u> State	<u>97741</u> Zip	<u>June 24, 2016</u> Date Submitted
<u>Martha Bewley</u> Contact Person	<u>Chief Financial Officer</u> Title	<u>541-475-6192</u> Daytime Telephone	<u>mbewley@509j.net</u> Contact Person E-mail	

## CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.5871	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$2,390,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		\$2,390,000

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	4.5871
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

2016-17 DISTRICT BUDGET COMMITTEE MEETING

MAY 9, 2016

**FIRST BUDGET COMMITTEE MEETING FOR 2016-17 DISTRICT BUDGET**

1. **CALL TO ORDER / PLEDGE OF ALLEGIANCE.** Chair Tom Norton, Jr. called the meeting to order and led the Pledge of Allegiance at 6:00 p.m. in the multi-purpose room of the Madras Performing Arts Center in Madras. The full Board participated on the Budget Committee including Tom Norton, Laurie Danzuka, Courtney Snead, Lyle Rehwinkel and Stan Sullivan. Appointed committee members included Ines Canche, Roland Mendez, Ken Stout, Douglas Lieuallen, and Jim Hutchins. District staff members present were Superintendent Rick Molitor, CFO Martha Bewley, Curriculum Director Melinda Boyle, Director of Human Resources and Operations Darryl Smith, Director of Special Programs Barbara Garland, and other interested staff members and members of the public. Recording secretary was Cindy Stanfield.
2. **INTRODUCTION OF BUDGET COMMITTEE MEMBERS.** Committee members introduced themselves.
3. **ELECTION OF BUDGET COMMITTEE OFFICERS.** Board Chair Norton opened nominations for committee Chairperson. Lyle Rehwinkel moved that Courtney Snead be appointed Committee Chairperson. Nominations were closed and vote taken to elect Courtney Snead as Chairperson. (9-0) Elected Chair Courtney Snead opened nominations for Committee Vice-chair. Lyle Rehwinkel nominated Rolando Mendez as committee Vice-chair. Nominations closed and Rolando Mendez was elected as Vice-chair by a vote of (9-0). Laurie Danzuka was not present as of this time but arrived shortly thereafter.
4. **BUDGET MESSAGE.** Superintendent Molitor told of a change in the format of JCSD Board meetings which feature the first meeting of the month as informational and the second meeting focused on Board business. He presented slides provided by the Oregon School Boards Association entitled "Budget Committee Member Roles and Responsibilities." The committee's duty was described as to determine, "Was a process followed?" to arrive at the budget proposal. Superintendent Molitor also directed the Committee to the pamphlet describing the JCSD mission: "Uniting to empower culturally-enhanced learners to shape the world." It also contains goals set to achieve an "exit outcome" for student learners as recommended by 120 local people that met to determine a vision of what our schools should become.

Superintendent Molitor presented his budget message with slides to highlight how the proposed budget differs from the current budget for 2015-16 school year. (Slides attached) At the conclusion of his message he highlighted current and future work to be done. Superintendent Molitor added that Courtney Snead is also participating on the State Committee for ESSA, to help guide the replacement of the No Child Left Behind Act.

5. **PRESENTATION OF BUDGET DOCUMENT.** Martha Bewley, Chief Financial Officer for the District, gave an overview of the 193-page "FY 2016-2017 PROPOSED BUDGET." In the timeline of the budgeting process, the next budget committee meeting would be open to the public for input on May 23<sup>rd</sup> at 6:00 p.m. at this location.

The following pages were referenced during Mrs Bewley's presentation:

Page 9: Budget Assumptions

Page 10 Graph of enrollment trend

Page 38 Revenue Assumptions

Page 26: General Fund Assumptions

Page 17: Graph of General Fund Revenue and page 26, for the start of the General Fund proposal.

Page 29: List of General Sub-funds operating through fund transfer as required.

Page 179: Appendix A – Bus Replacement Plan, Fund 101 as a sub-fund example.

Committee members Rolando Mendez inquired to know if the fleet was efficient and sufficient. Darryl Smith will explore the answer. Martha Bewley referred to the long term plan on page 186.

Superintendent Molitor turned to page 37 to discuss the Reserve Balance saying some funds require a reserve balance by policy or rules. The budget proposal has been drafted to have the budget at the best known balance. Courtney Snead believes the District is responsible to spend public funds as needed. Martha Bewley explained that savings can occur when hiring new staff members, however, the District goal is not to have high staff turnover. Mrs. Bewley referred to Expenditures by Object on page 22 and the effect of PERS contributions.

Special Revenue Funds were defined as allocated for a certain purpose. There is \$3.7 million in grants within this fund. There is an additional allocation of \$165,000 in Fund 212, School Improvement Grant, which will end in June of 2019. Fund 217 is dedicated to funding elementary school counselors. Other grants such as Literacy and SOAR are in the application process.

Debt Service Fund represents \$2.6 million in total debt payment. Fund 303 debt will be paid off in June of 2028 and Fund 304 final payment in June, 2033.

6. RECESS. The next meeting of the Budget Committee will be May 23<sup>rd</sup>. Questions may be submitted to Mrs. Bewley by May 19<sup>th</sup> for response at the meeting. Mr. Mendez added that questions were not to be personal challenges, but rather part of the exploration process for rationale to ensure a reasonable decision has been made to support the proposal. According to public open meeting law, was declared to be in recess with discussion tabled to the next meeting.
7. ADJOURNMENT. The Budget Committee meeting was adjourned at 7:10 p.m. by Chair Snead.

Respectfully submitted,

Cindy Stanfield, Recording Secretary

Minutes presented for approval at May 23<sup>rd</sup> meeting.

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Courtney Snead, Budget Committee Chair

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J  
2016-17 DISTRICT BUDGET COMMITTEE MEETING**

MAY 23, 2016

**SECOND BUDGET COMMITTEE MEETING FOR 2016-17 DISTRICT BUDGET**

1. CALL TO ORDER / PLEDGE OF ALLEGIANCE. Committee Chair Courtney Snead called the meeting to order and led the Pledge of Allegiance at 6:00 p.m. in the multi-purpose room of the Madras Performing Arts Center in Madras. School Board members participating on the Budget Committee included Tom Norton, Courtney Snead, Lyle Rehwinkel and Stan Sullivan. Laurie Danzuka was not present. Appointed committee members present included Ken Stout and Jim Hutchins. Rolando Mendez arrived after approval of the minutes. Ines Canche and Douglas Lieuallen did not attend. District staff members present were Superintendent Rick Molitor, CFO Martha Bewley, Curriculum Director Melinda Boyle, Director of Human Resources and Operations Darryl Smith, and staff members LaRae Sullivan, Julie Nisley, Lynn Schmaltz, Stacy Bruce, and recording secretary Cindy Stanfield. Susan Matheny reported for The Madras Pioneer.
2. APPROVAL OF MAY 9, 2016, MINUTES. **Lyle Rehwinkel moved that the Board approve the minutes of May 9, 2016, as presented. Motion carried. (6-0)** Mendez, Lieuallen, Canche, and Danzuka not present.
3. BUDGET COMMITTEE DISCUSSION. Superintendent Molitor refreshed the Committee about their role to determine whether to spend less, accept the proposed budget or spend more from reserves for the budget proposal. An additional request was proposed at this meeting to consider whether to create a "Futures Center" at Madras High School as a college and career readiness program as suggested by the Strategic Plan or refer the program to the Board for action to adjust the budget, or budget for the program elsewhere. If approved, Superintendent Molitor offered to continue to work with Principal Neffendorf to seek efficiencies even if funded through budget adoption. Julie Nisley described the process involved in making this proposal which included a visit to other schools with a similar program for college and career readiness. Superintendent Molitor spoke with Principal Neffendorf about finding efficiencies within the budget to fund the "Futures Center" program in order to avoid releasing reserves. Superintendent Molitor asked the Board for authority to spend projected costs to fund a benefited classified employee or counselor to be no more than \$60,000 or otherwise redirect proposed funding.

Martha Bewley received written questions from budget committee members regarding the proposed 2016-17 District Budget. A copy of the questions and responses are included with these minutes as presented through slides.

- 1) How is the PERS shortage that the State is facing going to impact the budget in the next few years? Response: Expect a 4% increase over the next six years (3 legislative budget cycles).
- 2) Can we get [proposed budget] page 37 that includes columns with budgeted amounts for the prior years? It would help to know what our budget to actuals have been in the past. Response: A comparison of General Fund Reserves and actual budget since 2005-06 through 2016 was presented showing the actual budget nearing the reserves in 2014-15 and now trending to spend more. The slide presentation also included an explanation of the Bus Replacement Plan outlining an overview of the number of buses in the District's fleet and identifying the for retrofitting or replacing buses over the next 9 years to meet the HB 2795 mandate for clean emissions standards for school buses. The goal would be to have depreciation pay for new buses and not transfer fund from the General Fund.
- 3) Is there a graph you can provide that shows historical annual staff turnover? Maybe over the last 10 years? The Board viewed a graph comparison since 2006 which showed the percentage of staff leaving ranging from 11% to 21%.

4) Are there a few comparably sized Districts that we could see as comparisons for reserves and beginning fund balance? Comparisons were graphed against eight other school districts similar in size where reserves ranged from zero percent to 22% compared to JCSD 509-J with 30% reserves.

Two changes were presented for the proposed budget:

- a. Tribal Attendance Pilot Project Grant in the amount of \$150,000 to be received. This one-year competitive grant would support a Family Advocate position to develop and implement a program to reduce the chronic absenteeism of native students.
- b. Latino Success Initiative to provide \$16,000 to fund Juntos at JCMS, La Clase Spanish Literacy Program, and AVANZA!.

Changes to the proposed budget bring the total budget increases to \$51,487,340.

- General Fund Budget - \$34,732,342; with Reserves - \$40,938,949
- Use of reserves of \$3,166,757;
  - o General Fund \$2,597,057 and General Sub Funds \$569,700

Committee member Rolando Mendez commented that he could see good alignment within the proposed budget with reasonable expectations offered to support it. Programs selected for bringing students back should be considered as a reasonable investment. Tom Norton was comfortable with the proposal and willing to take a leap of faith. Committee member Rolando Mendez commented that he could see good alignment within the proposed budget with reasonable expectations offered to support it. Programs selected for bringing students back

4. PUBLIC COMMENT. There were no other comments.
5. APPROVE BUDGET DOCUMENT AS PROPOSED, AS ADJUSTED OR SET AN ADDITIONAL BUDGET COMMITTEE MEETING. **Tom Norton moved that the Budget Committee of the Jefferson County School District 509-J approve the budget for the 2016-17 fiscal year in the amount of \$51,487,340 AND Property taxes for the 2016-17 fiscal year at the rate of \$4.5871 per \$1,000 of assessed value for operating purposes in the General Fund (100) and in the amount of \$2,390,000 for the general obligation bond principal and interest in the Debt Service Funds (Fund 304) and that the MHS Futures Center be implemented within the current budget for a better return on investment in students.** Roland Mendez agreed with the return on investment message of the motion. Courtney Snead respectfully requested that the suggested motion read from the agenda stand without reference to the Futures Center and that District staff bring a proposal to implement the Futures Center within budget. Superintendent Molitor conferred that a motion by the School Board can make the Futures Center happen. Chair Snead called for the vote. **All committee members present voted in favor to approve the motion. (7-0)** Ines Canche and Douglas Lieuallen were absent.
6. ADJOURNMENT. The Budget Committee meeting was adjourned at 7:10 p.m. by Chair Snead.

Respectfully submitted,

Cindy Stanfield, Recording Secretary

Minutes presented for approval at May 23<sup>rd</sup> meeting.

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Courtney Snead, Budget Committee Chair

# Jefferson County School District

## Bus Replacement Plan (Fund 101)

June 30, 2017

Fleet #	Description	Capacity	Meets HB2795 Mandate?	Age of Bus in Years	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
<b>Route Bus</b>														
	2 E230792 2005 BLUEBIRD BUS #2	84	NO	12							\$159,885			
SN	5 E232932 2006 BLUEBIRD BUS #5	33	NO	11							\$90,000			
	6 E230791 2005 BLUEBIRD BUS #6	84	NO	12						\$155,228				
SN	11 E248678 2010 BLUEBIRD BUS #11	48	YES	7									\$147,831	
	12 E232933 2006 BLUEBIRD BUS #12	42	NO	11								\$110,000		
	18 E230793 2005 BLUEBIRD BUS #18	84	NO	12						\$155,228				
SN	19 E208276 1999 THOMAS BUS #19	34	NO	18			\$95,000							
	26 E211718 2000 THOMAS BUS #26	84	NO	17				\$146,317						
	28 E228534 2005 BLUEBIRD BUS #28	84	NO	12					\$150,707					
	30 E187026 1994 BLUEBIRD BUS #30	84	NO	23	\$133,900									
SN	31 E205097 1998 FRHTLINER BUS #31	42	NO	19	\$90,000									
	36 E195501 1995 BLUEBIRD BUS #36	84	NO	22		\$137,917								
	37 E195502 1995 BLUEBIRD BUS #37	84	NO	22		\$137,917								
	43 E204196 1998 THOMAS BUS #43	84	NO	19			\$142,055							
	49 E227141 2004 BLUEBIRD BUS #49	84	NO	13					\$150,707					
	50 E227142 2004 BLUEBIRD BUS #50	78	NO	13				\$146,317						
	55 E256709 2013 BLUEBIRD ALL AMERICAN BUS #55	84	YES	4										\$174,711
	56 E256710 2013 BLUEBIRD ALL AMERICAN BUS #56	84	YES	4										\$174,711
	57 E256738 2013 BLUEBIRD D3RE4006 BUS #57	84	YES	4										
	58 E260202 2014 BLUEBIRD T3RE4006 BUS #58	84	YES	3										
	59 E260222 2015 BLUEBIRD T3RE4006 BUS #59	84	YES	2										
SN	60 E260240 2016 BLUEBIRD #60	77	YES	1										
	61 E260248 2016 BLUEBIRD BUS #61	77	YES	1										
	62 E266416 2017 BLUEBIRD BUS #62	84	YES	0										
	63 E266417 2017 BLUEBIRD BUS #63	84	YES	0										
	64 E266418 2017 BLUEBIRD BUS #64	84	YES	0										
<b>Trip Bus</b>														
	44 E205088 1998 THOMAS BUS #44	78	NO	19	\$40,000									
	52 F148598 2007 BLUEBIRD BUS #52	78	YES	10								\$164,648		
	53 E252374 2012 BLUEBIRD BUS #53	78	YES	5									\$164,648	
<b>Spare Bus</b>														
	1 E202269 1997 BLUEBIRD BUS #1	78	NO	20										
	13 E200048 1997 BLUEBIRD BUS #13	78	NO	20										
	21 E202271 1997 BLUEBIRD BUS #21	78	NO	20										
	27 E225054 2003 BLUEBIRD BUS #27	78	NO	14										
	32 E186248 1993 BLUEBIRD BUS #32	84	NO	24										
	33 E200049 1997 BLUEBIRD BUS #33	78	NO	20										
	34 E211717 2001 THOMAS BUS #34	84	NO	16		189								

Jefferson County School District															
Bus Replacement Plan (Fund 101)															
June 30, 2017															
Fleet #	Description	Capacity	Meets HB2795 Mandate?	Age of Bus in Years	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	
40	E204198 1998 THOMAS BUS #40	84	NO	19											
41	E204197 1998 THOMAS BUS #41	84	NO	19											
51	E238514 1998 BLUEBIRD FREIGHTLINER BUS #51	58	NO	19											
Other Student Transportation Vehicles															
47	2000 FORD EXCURSION	9	NO	17	\$50,000										
48	2000 FORD EXCURSION	9	NO	17		\$50,000									
54	E252377 2011 CHEVROLET SUBURBAN #54	8	YES	6			\$50,000								
22	E227149 2003 GIRARDIN CHEVROLET BUS #22	15	NO	14							\$100,000				
					\$313,900	\$325,834	\$287,055	\$292,634	\$301,414	\$310,456	\$349,885	\$274,648	\$312,479	\$349,422	
					4	3	3	2	2	2	3	2	2	2	

# Jefferson County School District

## Textbook Adoption Schedule (Fund 108)

### June 30, 2017

	FY16-17	FY17-18	FY19-20	FY20-21
Read Well (Workbooks)	86,000	88,000	90,000	93,000
Social Studies 6-12	-	200,000		
English Proficiency (ELP)				
Mathematics Elementary (Workbooks)	29,000	151,000	90,000	90,000
Mathematics Middle				
Mathematics High School	150,000			
Science	10,000	210,000	12,000	15,000
Electives			150,000	150,000
<b>Total</b>	<b>275,000</b>	<b>649,000</b>	<b>342,000</b>	<b>348,000</b>

### Instructional Materials Adoption Schedule and Science Criteria - January 2015

At the January 2015 meeting, the Oregon State Board of Education approved the revision of the state adoption schedule to the one shown below. The State Board also approved the adoption of the [criteria for science](#) ~~2014~~

#### Oregon Instructional Materials Adoption Schedule

- 2013: English Language Arts (ELA) - in classrooms by fall 2014
- 2014: English Language Proficiency (ELP) - in classrooms by fall 2015
- 2015: Mathematics\* - in classrooms by fall 2016
- 2016: Science - in classrooms by fall 2017
- 2017: TBD

\*with facilitated independent adoption support for Science

If you have any questions about the State Board's actions or how the local adoption of science materials will be supported by ODE, please contact one of the following:

<b>Jefferson County School District 509-J</b>
<b>Equipment Replacement List (Fund 109)</b>
<b>June 30, 2017</b>

[illegible]

	Description	Type	Total Costs	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	Wish List
	Pickup (Ford F550)	Replacement	32,000						32,000	
	Auto Scrubber (PAC)	New	7,000	7,000						
	Floor Scrubber (Alt Ed)	New	7,000	7,000						
	Propane Buffer	Replacement	3,700	3,700						
	Heating & Cooling Tools	New	3,500	3,500						
	Big lawn mower	Replacement	70,000		70,000					
	Service Van	Replacement	30,000			30,000				
			153,200	21,200	70,000	30,000	-	-	32,000	-
	Transportation									
	Bus lift	New	25,000			25,000				
	Tire machine & balancer (w/accessories)	New	8,800	8,800						
	Compressor	New	1,500	1,500						
			35,300	10,300	-	25,000	-	-	-	-
	Buildings									
	JCMS Security Camera System	Replacement	6,200	6,200	-					
	MHS CAD Program Equipment	New	29,102	29,102						
			35,302	35,302	-	-	-	-	-	-
	Food Services									
	Walk-in Cooler (Madras Primary)	Replacement	4,590	4,590						
	Traulsen Forced Air Milk Cooler	New	3,608	3,608						
			8,198	8,198	-	-	-	-	-	-

**Jefferson County School District 509-J**  
**Equipment Replacement List (Fund 109)**

**June 30, 2017**

Description	Type	Total Costs	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	Wish List
<b>Wish List</b>									
Air compressor	New	5,500							5,500
Fertilizer injector	New	6,500							6,500
Insulation Blower/Vacuum	New	12,000							12,000
Mower blade sharpener	New	2,000							2,000
Stand-on Pallet Lift/Forklifts	New	6,000							6,000
UTV	New	14,000							14,000
		<b>46,000</b>	-	-	-	-	-	-	<b>46,000</b>
		<b>278,000</b>	<b>75,000</b>	<b>70,000</b>	<b>55,000</b>	-	-	<b>32,000</b>	<b>46,000</b>
<b>Projected Budget</b>			<b>75,000</b>	<b>70,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
(Over)/Under Budget			-	-	10,000	65,000	65,000	33,000	19,000

**Jefferson County School District 509-J**  
**Maintenance Project List (Fund 110)**

**June 30, 2017**

Building	Grant Project	Account Code	Project	Project Date Range	Proposed Budget
<b>PROPOSED FY16-17 PROJECTS</b>					
<b>General Fund Projects - You <span style="color: red;">MUST</span> attached the Grant Project when requisitioning in order to track the expense accurately.</b>					
Metolius	Metolius Tree Remov	110.2543.0324.117.000.000.00	Tree Removal - Equipment Rental	July/August 2016	2,500
MHS - Alt Ed	Security Doors	110.2544.0460.607.000.000.00	Security Doors	July/August 2016	4,000
Buff	Security Doors	110.2544.0460.108.000.000.00	Security Doors	July/August 2016	4,000
Madras Primary	Security Doors	110.2544.0460.113.000.000.00	Security Doors	July/August 2016	4,000
JCMS	Security Doors	110.2544.0460.350.000.000.00	Security Doors	July/August 2016	4,000
JCMS	JCMS Landscaping	110.2543.0410.350.000.000.00	Landscaping	July/August 2016	3,500
Transportation	Bus Road	110.2552.0410.703.000.000.00	Fence Bus Road	October 2016	1,500
Maintenance	Cover Cinders	110.2544.0410.702.000.000.00	Cover Cinders	October 2016	1,000
Maintenance	Office Insulation	110.2544.0410.702.000.000.00	Operations Office Insulation	November 2016	1,400
Maintenance	Mower Shop	110.2552.0410.703.000.000.00	Lean Too (Mower Shop)	December 2016	3,800
					<b>29,700</b>
<b>Fund 110 Projects</b>					
Metolius Elementary		110.4150.0520.117.000.511.00	Staff Bathroom	April 2016 - August 2016	5,000
Grounds		110.4150.0530.702.000.508.00	Irrigation Improvemet MHS/Madras Primary	July/August 2016	5,000
MHS		110.4150.0530.608.000.512.00	Sidewalks 650'x5 1/2' (PAC)	September 2016 - August 2017	11,000
Transportation		110.4150.0530.703.000.513.00	Bus Lot and Maint Yard (New Base & Gravel)	December 2016	34,100
Transportation		110.4150.0530.703.000.514.00	Placement & Purchase Fuel Tank 10,000 Gallons	January 2017	15,000
Madras Primary		110.4150.0520.113.000.515.00	Insulate Attic	March/April 2017	21,000
Madras Primary		110.4150.0520.113.000.516.00	Madras Elementary Asbestos	March/April 2017	8,000
Madras Primary		110.4150.0520.113.000.516.00	Insulate Floors	March/April 2017	6,300
Warm Springs K-8		110.4150.0520.120.000.504.00	Shed	March/April 2017	7,500
MHS		110.4150.0520.608.000.501.00	30x180 Storage Shed	March/April 2017	26,000
Warm Springs K-8		110.4150.0530.120.000.503.00	Bleachers Includes Concrete Pad	March - June 2017	12,000
SSB		110.4150.0520.701.000.518.00	Insulate Attic	April/May 2017	2,400

# Jefferson County School District 509-J

## Maintenance Project List (Fund 110)

June 30, 2017

Building	Grant Project	Account Code	Project	Project Date Range	Proposed Budget
SSB		110.4150.0520.701.000.518.00	Paint	April/May 2017	500
SSB		110.4150.0520.701.000.518.00	District Office Roof	April/May 2017	10,000
SSB		110.4150.0520.701.000.518.00	Siding	April/May 2017	6,500
MHS		100.4150.0520.608.000.520.00	Roof Repairs/(Replacement) - Phase I	July 2016-June 2017	50,000
					<b>220,300</b>
			<b>TOTAL PROPOSED FY16-17 BUDGET</b>		<b>250,000</b>

## Jefferson County School District 509-J

### Maintenance Project List (Fund 110)

#### Long Term Projects

Building	Project	Project Date Range	Amount
MHS Alt-Ed	Alternative Education Expansion/Move	July/August 2017	90,000
Metolius Elementary	Metolius Asbestos Clear	July/August 2017	2,000
Metolius Elementary	Raise Walks	July/August 2017	3,600
Metolius Elementary	Remove Asbestos Floor Tiles/Replace	July/August 2017	8,400
Metolius Elementary	New Windows	July/August 2017	12,000
Metolius Elementary	Replace fascia and underboard roofing	July/August 2017	4,300
Metolius Elementary	Insulate Attic	July/August 2017	13,000
Metolius Elementary	Office Cabinets & Remodel	July/August 2017	12,000
Metolius Elementary	Replace front steps	July/August 2017	8,000
Madras Primary	Madras Elementary Window Replacement	March/April 2018	22,000
Maintenance	Grounds Building (insulate & repairs)	May/June 2018	2,500
Maintenance	Office Breakroom Remodel	May/June 2018	5,000
Madras High School	Roof Repairs/(Replacement) - Phase 2	May/June 2018	50,000
Madras Primary	Floor Tile MA (Asbestos and Tile) - Several location	July/August 2018	8,500
Madras Primary	Madras Elementary Office Cabinets (front office remodel)	July/August 2018	6,000
Madras Primary	Madras Elementary Insulate Gym Walls	July/August 2018	5,200
JCMS	Insulation	July 2018	10,000

# Jefferson County School District 509-J

## Maintenance Project List (Fund 110)

### Long Term Projects

Building	Project	Project Date Range	Amount
Warm Springs K-8	Accoustic Panels in Gym	July 2018	2,800
JCMS	Retro Commissioning and Controls (Year 1)	July 2018 - June 2019	300,000
JCMS	Flooring (Phase 2)	July 2018 - June 2019	22,500
JCMS	Retro Commissioning and Controls (Year 2)	July 2019 - September 2020	300,000
Madras High School	Roof Repairs/(Replacement) - Phase 3	May/June 2020	50,000
Warm Springs K-8	Additional Play Structure	July 2020	30,000
Big Muddy	Playground	July 2021	50,000
Transportation	Bus Barn 50x60	July 2021	45,000
Food Services	Food Services Freezer (Placement)	July 2022	20,000
			<b>1,082,800</b>
		FY17-18	232,800
		FY18-19	355,000
		FY19-20	350,000
		FY20-21	30,000
		FY21 & Beyond	115,000
			<b>1,082,800</b>

## Glossary of Terms

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**Abatement:** The reduction or cancellation of an assessed tax.

**Academic Areas:** Math, science, social studies, language arts, physical education, foreign language, music and art.

**Account:** The detailed record of a particular asset, liability, fund balance, revenue or expense.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Action Plan:** Statements of specific actions to be taken to make progress in strategic priority areas.

**Activity:** That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these.

**ADM:** Average daily membership is the year-to-date average of daily student enrollment.

**ADMw:** The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

**Adopted Budget:** The financial plan that is the basis for appropriations.

**AD Valorem Tax:** A property tax computed as a percentage of the value of taxable property. See "Assessed Value".

**Approved Budget:** The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

**Advanced Placement Program (AP):** A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

**Appropriation:** A legal authorization granted by the board of directors for the funds of the Jefferson County School District 509J permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assessed Value:** The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed value does not necessarily correspond to the property's market value.

**Assets:** Resources owned or held by an entity which have monetary value.

**Balance Sheet:** The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

**Beginning Fund Balance:** Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

## Glossary of Terms (Continued)

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**Benefits:** District provided retirement (Oregon PERS), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 403b defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

**Board of Directors (BOD):** An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

**Board Policy:** Guidelines adopted by the board of directors that govern school operations.

**Bond or Bond Issue:** A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

**Budget:** A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

**Budget Committee:** Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

**Budget Message:** Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

**Budget Transfer:** Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

**Capital Expenditures:** Those expenditures which result in the acquisition of or addition to fixed assets.

**Capital Outlay:** Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

**Carryover:** Amount of money remaining at the end of the preceding year and available in the current budget year.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.

**Chart of Accounts:** A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

**Commitment:** Funds obligated towards a purchase requisition.

**Compensation:** District provided salary and benefits (see definition for benefits).

## Glossary of Terms (Continued)

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**Comprehensive Annual Financial Report (CAFR):**

This document is the “official annual report” of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

**Contingency:** A special amount budgeted each year for unforeseen expenditures which require board approval in order to be used. Contingency funds not used become part of Ending Fund Balance.

**Contract for Services:** District form used to pay individuals not otherwise employed by the district.

**Debt Service:** The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

**Deficit:** (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**Encumbrance:** A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

**Ending Fund Balance:** The difference between a fund’s resources and requirements at year end.

**English as a Second Language (ESL):** The JCSD program that supports and provides services for the ELL student.

**English Language Learner (ELL):** A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language.

**English Language Proficiency (ELP):** A language minority student’s level of English language skills in listening, speaking, reading, writing, and comprehension.

**EPES:** Software used for tracking receipts and disbursements for a school’s student activity accounts.

**Equalization:** A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon’s districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

**Exempt Employees:** Employees not eligible for overtime pay such as administrators, and teachers.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Fiscal Year:** The twelve-month period of time to which the annual budget applies. All Oregon school districts, by law, must observe a fiscal year that is July 1 through June 30

## Glossary of Terms (Continued)

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**Fixed Asset:** Tangible property with an estimated life of more than one year.

**Food Service Fund (Fund 280):** This fund is used to account for the financial activities associated with the district's school lunch program.

**FTE:** Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

**Fund:** A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

**General Operating Fund (Fund 100):** Provides for the basic day-to-day operational costs of the district.

### **Generally Accepted Accounting Principles (GAAP):**

A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

**Governmental Accounting Standards Board (GASB):** The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**Grant:** A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

**Impact Aid:** Impact Aid was designed to assist local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property. The Impact Aid law provides assistance to local school districts with concentrations of children residing on Indian lands,

military bases, low-rent housing properties, or other Federal properties. How can school districts use Impact Aid? School districts use Impact Aid for a wide variety of expenses, including the salaries of teachers and teacher aides; purchasing textbooks, computers, and other equipment; after school programs and remedial tutoring; advanced placement classes; and special enrichment programs. Most Impact Aid funds are considered general aid to the recipient school districts and may be used in whatever manner they choose, in accordance with state and local requirements. Although most school districts use Impact Aid for current expenditures, funds may also be used for capital expenditures. Payments for Children with Disabilities must be used for the extra costs of educating these children.

**Indirect Cost:** A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

## Glossary of Terms (Continued)

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**Individual Education Program**

**(IEP):** A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

**Levy:** (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Location:** Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

**Long-term Debt:** Debt with a maturity of more than one year after the date of issuance.

**No Child Left Behind (NCLB):**

The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

**Non-exempt Employees:**

Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, and service employees.

**Object:** As specified by the Oregon Department of Education (ODE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided.

**Operating Transfers:** All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Oregon Department of Education**

**(ODE):** The administrative arm of the Oregon State Board of Education.

**Permanent Rate Limit:** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

**Petty Cash:** A small fund of cash kept for reimbursement of incidental expenses.

**PowerSchool:** A software package that the district uses to manage student information.

**Procurement Card (P-card):** A Visa credit card, issued by the Procurement Department via US Bank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

**Public Employees' Retirement System (PERS):** PERS is a cost-sharing multiple-employer defined benefit pension plan for district employees.

## Glossary of Terms (Continued)

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**Purchase Order:** Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Infinite Visions.

**Purchased Services:** Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

**Reserve Fund:** Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

**Revenue:** Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

**Salary:** The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

**Special Education Program (SPED):** A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

**Strategy:** A statement which commits to a set of actions over time in order to gain an advantage or improvement.

**Student Body Fund Accounts:** A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

**Supplement Budget:** A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

**Supplies:** Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

**Talented And Gifted (TAG):** Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

**Unappropriated ending Fund Balance (UEFB):** Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

**W-9:** IRS form to request a taxpayer identification number.