



Uniting to Empower
Culturally-Enhanced Learners to



Shape ^{the} World!

Strategic Plan for Future-Focused Success

**FY 2017 – 2018
ADOPTED BUDGET**



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

FY 2017 – 2018

ADOPTED BUDGET

Richard Molitor, Ed.D. Superintendent

Martha Bewley, Chief Financial Officer

May 22nd, 2017

Jefferson County School District 509J
FY 2017-2018

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Photography provided by MHS Student FY16-17



Photography provided by MHS Student FY16-17



Photography provided by MHS Student FY16-17



Jefferson County School District 509-J
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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

BUDGET MESSAGE

FY 2017-2018

INTRODUCTION

This message begins the budget process for the 2017-2018 School Year.

In general, the Budget Committee reviews and approves the school district's proposed budget on behalf of the Jefferson County School District 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 equally 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.

BUDGET MESSAGE

FY 2017-2018

STATE SCHOOL FUNDING (SSF)

We are currently moving into the first year of our biennial State School funding of \$7.8 billion (Co-Chairs' Budget). Using a 49%/51% split along with enrollment projections an estimated State School Fund (SSF) of \$30,148,479 (page 201) is our current and best projection. 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 2017-18

The following are the expected revenues for the GENERAL FUND (page 30) for Jefferson County School District, 509-J:

- 1) Local Revenue Sources: \$5,931,238
- 2) Intermediate Revenue Sources: \$45,000
- 3) State Revenue Sources: \$25,604,479
- 4) Federal Revenue Sources: \$2,323,500
- 5) Beginning Fund Balance: \$5,986,670

Given the above sources, the total expected general fund revenue for the 2017-18 school year is \$39,890,887 (page 37).



Photography provided by MHS Student FY16-17

BUDGET MESSAGE

FY 2017-2018

EXPECTED EXPENDITURES 2017-18

The costs 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 84% 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 ~1.6% on insurance.

I would like to predicate with upcoming Budget with my continued statement of “Cautious Optimism”. Not only are we rolling our current district-wide level of staffing, services and supplies forward, requiring us to utilize general fund reserves, we are also projecting tapping into our reserve funds to continue our current level of educational offerings. Specifically, we are continuing the following areas of support:

1. Our Bridges Career and Technical High School that allows staff to focus on the specific needs of our alternative learners. This includes the continued support of our Bridges Career and Technical High School staff.
2. We are continuing to 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 continued funding of a part-time CTE program director and two additional CTE teachers.

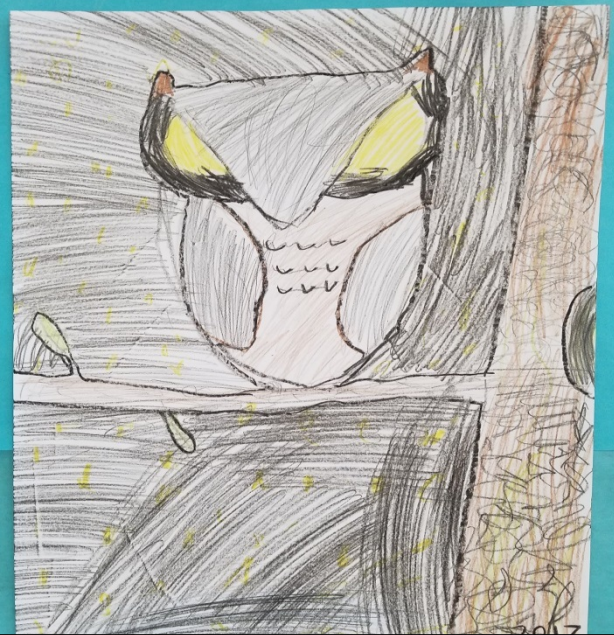
Total Expected Expenditures of our General for the 2017-18 school year is \$39,890,887 (page 38).

The above projected revenue and expenditures will create a need to utilize \$2,264,508 (page 38) of reserves. This would leave the district with approximately \$3,722,162 or 11% in reserves. 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.

BUDGET MESSAGE

FY 2017-2018



Student Artwork – Metolius Elementary FY2016-17

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. 3rd year of improvement efforts for the Warm Springs K-8 Academy
9. Focus on Building Leadership development and capacity
10. Performing Arts Center growth, development and partnership.

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 2017-2018 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,

A handwritten signature in blue ink, appearing to read 'Rick Molitor'. The signature is fluid and cursive, with the first name 'Rick' being more prominent than the last name 'Molitor'.

Rick Molitor, Ed.D.



Budget Calendar

FY 2017-2018

January 5, 2017

REGULAR SCHOOL BOARD MEETING

- Approve FY17-18 Budget Calendar

January 23, 2017

REGULAR SCHOOL BOARD MEETING

- Select and appoint new Budget Committee members, if applicable.

February 27, 2017

BUDGET COMMITTEE WORK SESSION 4:30PM

- Budget 101 and discussion on projected budget situation for the District.

March 22, 2017

Publish First Notice of the First Meeting of the Budget Committee in the “Madras Pioneer” (ORS 290.426).

(Notice to be published no earlier than 30 days prior to the first meeting)

March 29, 2017

Publish Second Notice of the First Meeting of the Budget Committee in the “Madras Pioneer” (ORS 290.426).

(Notice to be published no later than 5 days prior to the first meeting)

April 3, 2017

PROPOSED BUDGET DOCUMENT COMPLETED

April 10, 2017

FIRST BUDGET COMMITTEE MEETING 6:00PM

- Elect presiding officer and alternate presiding officer (ORS 294.414).
- Receive Budget Message and Proposed Budget Document (ORS 294.403).
- Receive questions and comments from citizens.

April 24, 2017

SECOND BUDGET COMMITTEE MEETING 6:00PM

- Budget Committee holds public meeting.
- Receive questions and comments from citizens.

April 25, 2017

THIRD BUDGET COMMITTEE MEETING 6:00PM

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

May 3, 2017

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

May 22, 2017

REGULAR SCHOOL BOARD MEETING

- Public hearing on the FY 2017-18 Budget (ORS 294.453).
- Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.

July 14, 2017

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

Submission of Budget Document to Oregon Department of Education.

August 15, 2017

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



Budget Committee Members

FY 2017 – 2018

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	Urbana	Ross	Warm Springs	OR	97761	6/30/2019
Budget Committee Member	Lee	Baggett	Madras	OR	97741	6/30/2019
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, 2018

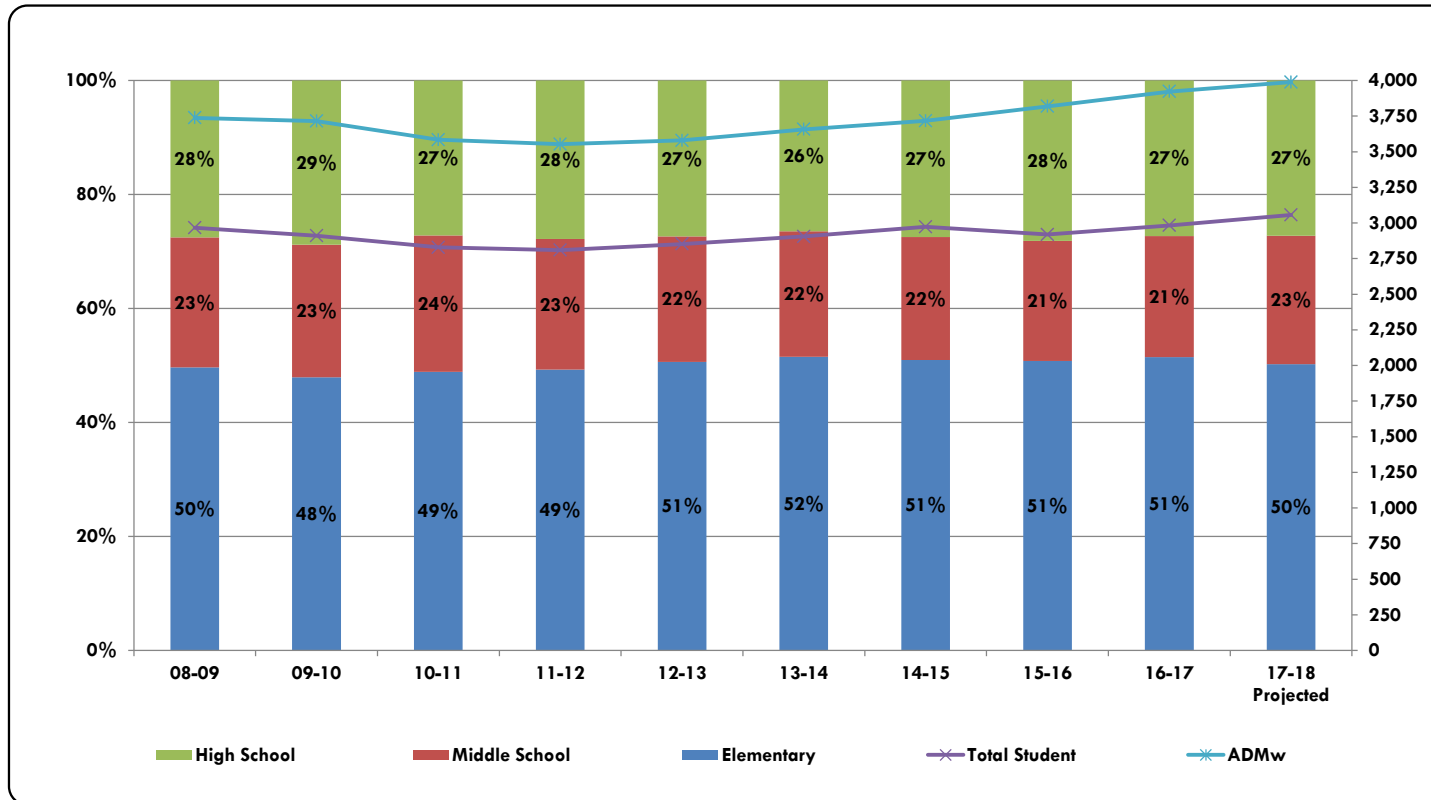
October 1st Enrollment				
<u>Enrollment</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Estimate</u>
Kindergarten	263	237	263	267
Grades 1-5	1253	1246	1273	1269
Grades 6-8	640	615	632	688
Grades 9-12				
Bridges C&T High School			130	124
Madras High School	727	712	653	672
Advanced Diploma	17	30	6	10
Heart of Oregon			26	26
MHS - Alternative	73	79		
Total Students	<u>2973</u>	<u>2919</u>	<u>2983</u>	<u>3056</u>
ADMw	3,717	3,819	3,922	3,988

Class Size Ratios

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

ADMw	3,988
State School Fund (SSF)	\$7.8 Billion (Co-Chairs' Budget)
JCSD 509-J Share of SSF	\$30,148,479
Property Taxes	Included in SSF at \$4,309,000
Beginning General Fund Balance	\$5,986,670 used as a resource
Ending General Fund Balance	\$3,722,162 used as a planned reserve
Salaries	Licensed: Full step increase as of July 1, 2017 and 190 days licensed calendar with 168 student contact days. Classified: Full step increases as of July 1, 2017. All staff awarded a 2.5% cost of living adjustment (COLA).
PERS	18.79% Tier I & II and 13.46% OPSRP plus internal rate of 6.15% and 6.00% employer pick-up for a total of 30.94% and 25.61%, respectively.
Health Insurance	Cap of \$1,240 month (\$20/month increase from 2016-2017)

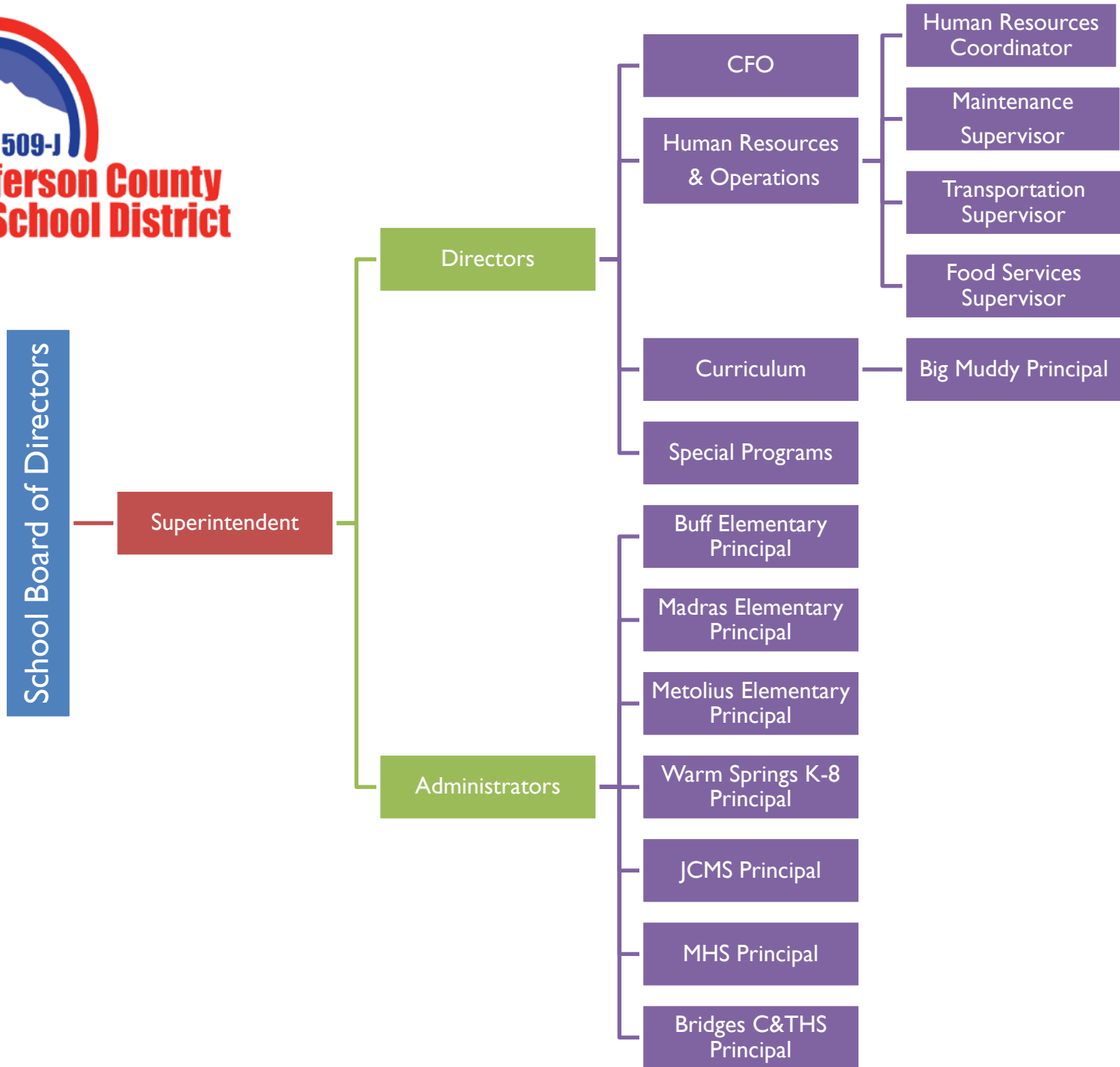
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STUDENT ENROLLMENT TREND AS OF OCTOBER 1, 2016
FYE JUNE 30, 2018



ENROLLMENT	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18 Projected
Elementary	1,473	1,396	1,383	1,384	1,445	1,497	1,516	1,483	1,536	1,536
Middle School	677	677	677	644	628	639	640	615	632	688
High School	816	838	769	782	780	769	817	821	815	832
Total	2,966	2,911	2,829	2,810	2,853	2,905	2,973	2,919	2,983	3,056
ADMw	3,738	3,715	3,584	3,553	3,579	3,658	3,717	3,819	3,922	3,988



Introduction and Background Information



Mission and Vision

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.

REVENUES



“Metolius Elementary students and staff celebrate a new play structure thanks to generous donations from community members.”

Picture and Quote are from “Schools in Action” publication FY16-17

CLASSIFICATIONS OF REVENUES

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

1000 - Local Sources

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

2000 - Intermediate Sources

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

3000 - State Sources

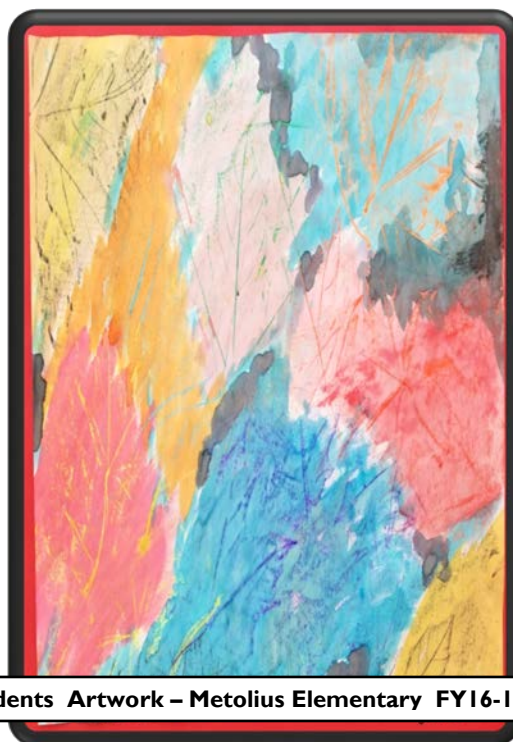
Revenues from the state or through the state including State School Support or state grants-in-aid.

4000 - Federal Sources

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

5000 - Other Sources

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

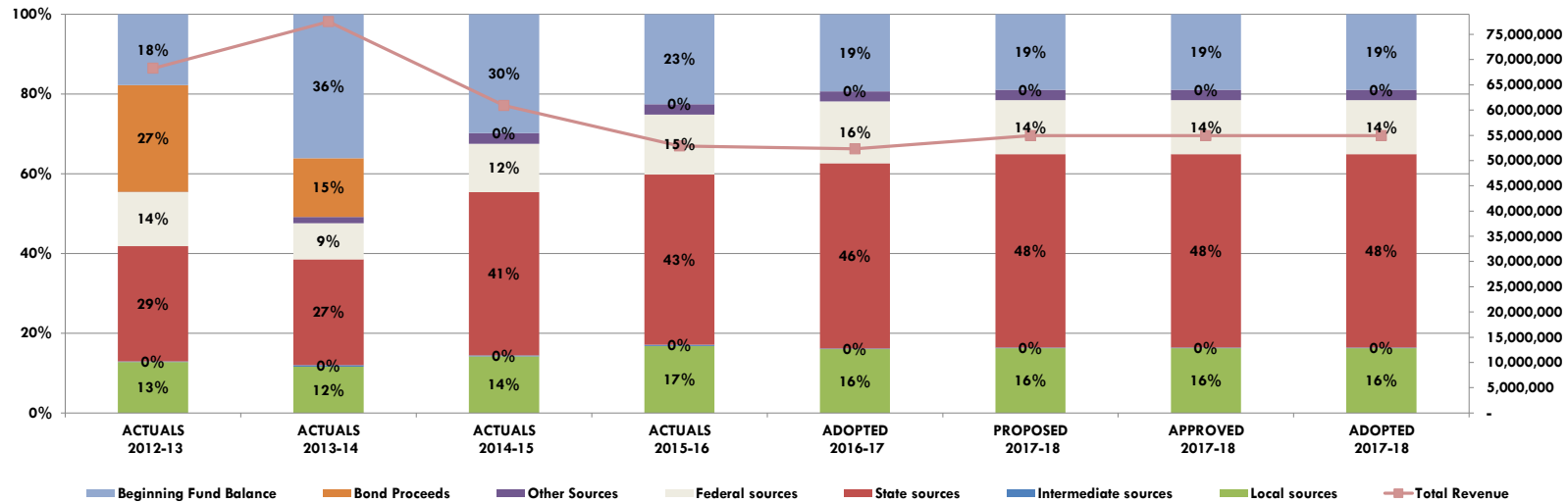


Students Artwork – Metolius Elementary FY16-17



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - ALL FUNDS
FYE JUNE 30, 2018

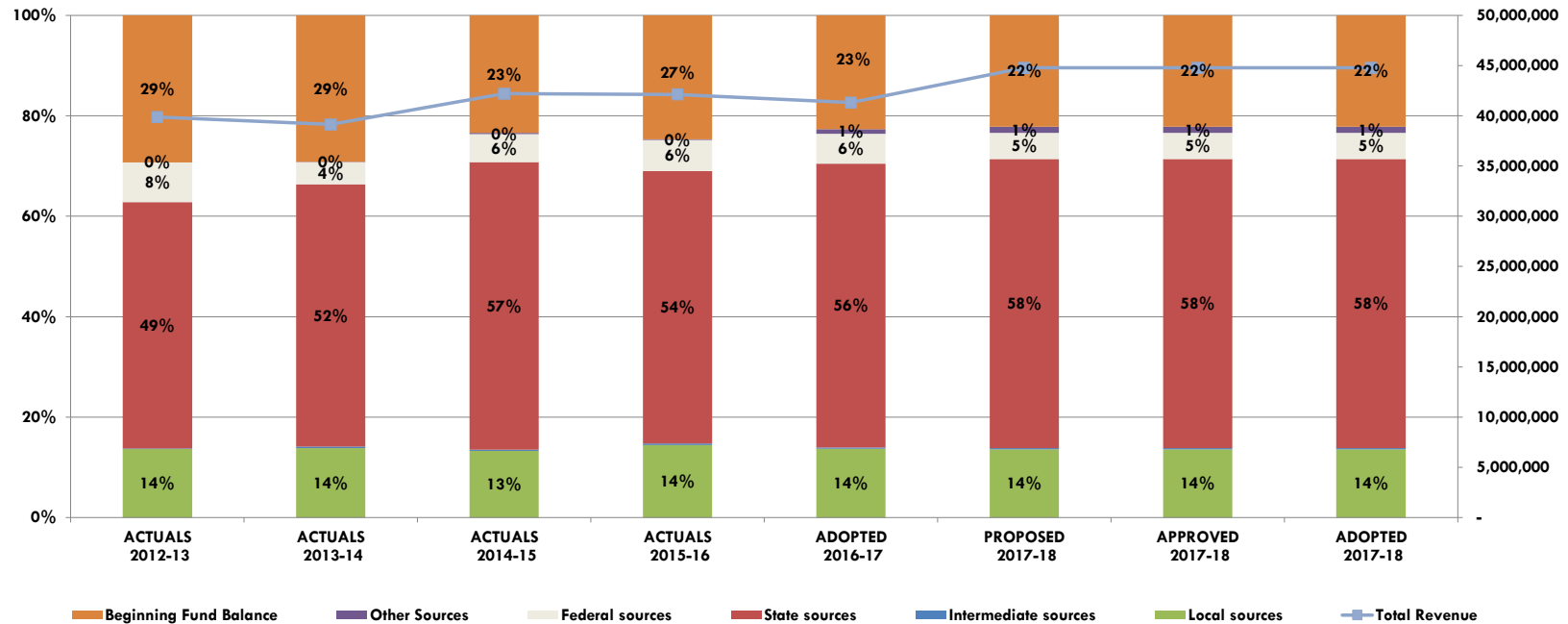
ALL FUNDS



REVENUES	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
Local sources	8,706,828	8,965,000	8,635,138	8,895,223	8,361,470	8,915,274	8,915,274	8,915,274
Intermediate sources	125,364	317,652	141,610	139,409	115,528	121,150	121,150	121,150
State sources	19,739,532	20,573,527	24,944,781	22,575,585	24,268,721	26,622,908	26,622,908	26,622,908
Federal sources	9,292,779	7,040,767	7,397,490	7,972,360	8,123,717	7,460,979	7,460,979	7,460,979
Other Sources	9,798	1,215,070	1,600,278	1,349,267	1,328,549	1,414,907	1,414,907	1,414,907
Bond Proceeds	18,242,067	11,400,940	-	-	-	-	-	-
Beginning Fund Balance	12,161,591	28,004,912	18,182,119	11,961,435	10,123,489	10,430,566	10,430,566	10,430,566
TOTAL RESOURCES	68,277,959	77,517,868	60,901,416	52,893,279	52,321,474	54,965,785	54,965,785	54,965,785

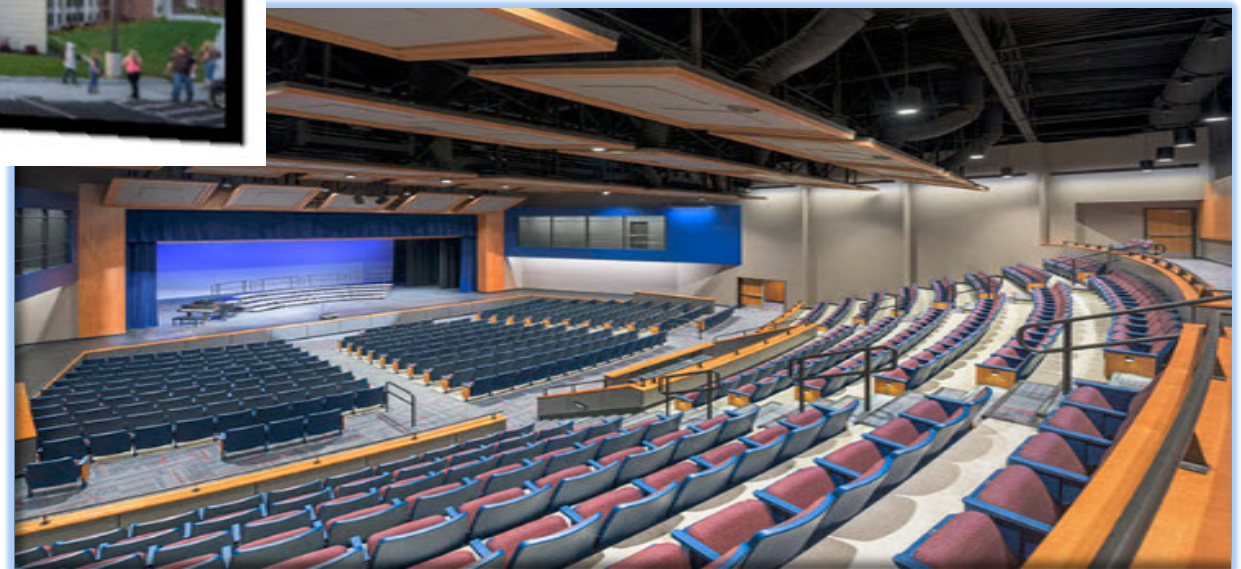
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SUMMARY OF REVENUES - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2018

GENERAL FUND



REVENUES	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
Local sources	5,436,024	5,420,680	5,598,374	5,969,305	5,670,308	6,079,338	6,079,338	6,079,338
Intermediate sources	62,659	113,184	116,740	123,543	106,000	115,000	115,000	115,000
State sources	19,546,082	20,426,414	24,157,598	22,424,017	23,325,277	25,778,979	25,778,979	25,778,979
Federal sources	3,148,285	1,747,539	2,333,185	2,541,497	2,464,000	2,323,500	2,323,500	2,323,500
Other Sources	9,798	1,302	98,864	60,169	376,000	534,900	534,900	534,900
Beginning Fund Balance	11,666,693	11,416,905	9,886,981	11,008,658	9,373,364	9,939,946	9,939,946	9,939,946
TOTAL REVENUE	39,869,541	39,126,024	42,191,742	42,127,189	41,314,949	44,771,663	44,771,663	44,771,663

EXPENDITURES



DEFINITION OF EXPENDITURES

1000 – Instruction

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

2000 – Support Services

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

3000 – Enterprise and Community Services

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

4000 – Facilities Acquisition and Construction

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

5000 – Other Uses

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

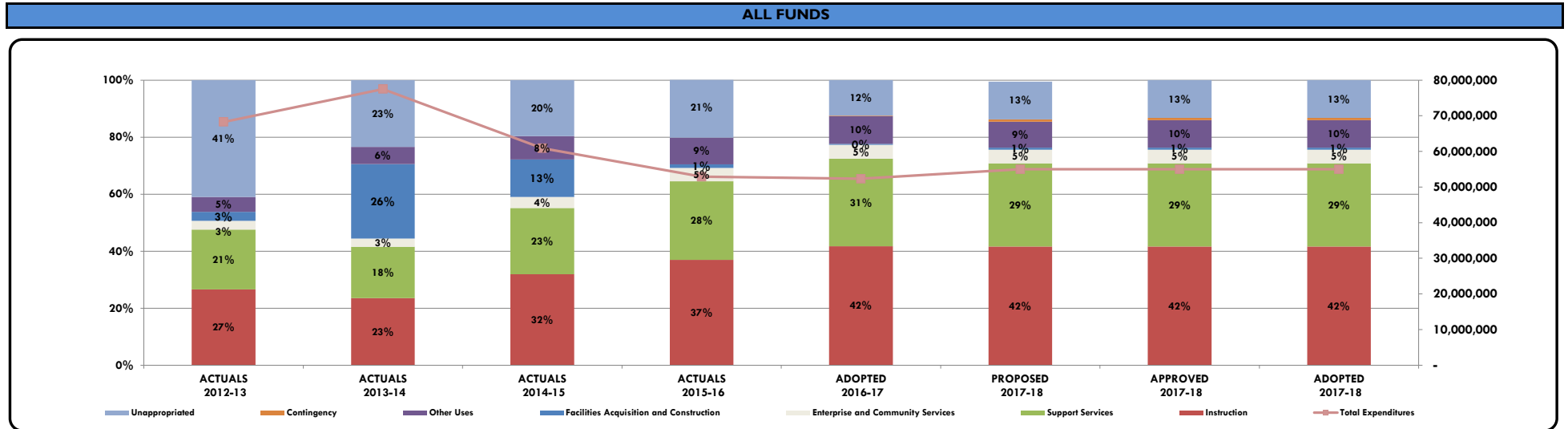
6000 – Contingency

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

7000 – Unappropriated Ending Fund Balance

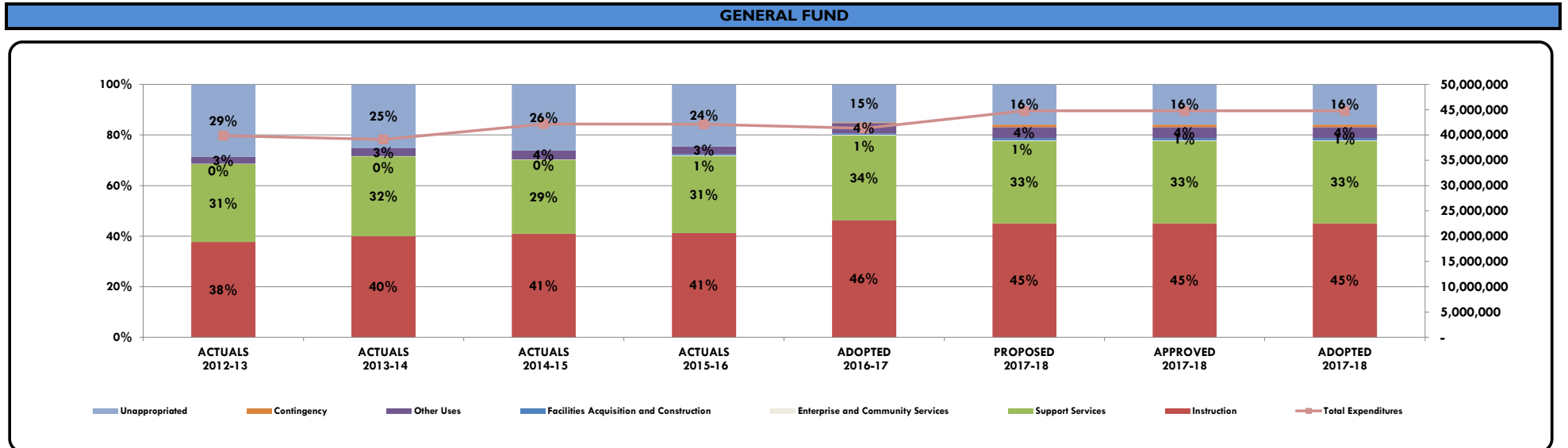
An estimate of funds needed to maintain operations of the School District from July 1 to the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures shall be made from the unappropriated ending fund balance in the year in which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

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXPENDITURES SUMMARY - ALL FUNDS
FYE JUNE 30, 2018



FUNCTION	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
Instruction	18,162,742	18,212,241	19,433,598	19,353,670	21,831,538	22,899,716	22,899,716	22,899,716
Support Services	14,301,973	13,973,929	14,165,733	14,420,458	16,059,671	16,011,158	16,011,158	16,011,158
Enterprise and Community Services	2,090,010	2,246,198	2,325,253	2,410,157	2,546,955	2,662,783	2,662,783	2,662,783
Facilities Acquisition and Construction	2,160,239	20,287,047	8,008,933	694,047	220,300	386,500	386,500	386,500
Other Uses	3,558,083	4,616,334	5,006,464	4,902,447	5,059,202	5,264,671	5,264,671	5,264,671
Contingency	-	-	-	-	100,000	450,000	450,000	450,000
Unappropriated	28,004,912	18,182,119	11,961,435	11,112,500	6,503,807	7,290,956	7,290,956	7,290,956
Total Expenditures	68,277,959	77,517,868	60,901,416	52,893,279	52,321,474	54,965,785	54,965,785	54,965,785

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXPENDITURES SUMMARY - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2018



FUNCTION	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
Instruction	15,025,825	15,651,728	17,253,418	17,352,232	19,110,876	20,163,687	20,163,687	20,163,687
Support Services	12,298,142	12,336,311	12,385,513	12,858,742	13,860,904	14,592,287	14,592,287	14,592,287
Enterprise and Community Services	58,549	41,229	49,331	103,306	111,713	115,345	115,345	115,345
Facilities Acquisition and Construction	-	-	-	211,562	220,300	386,500	386,500	386,500
Other Uses	1,070,120	1,209,775	1,494,822	1,289,098	1,704,549	1,949,807	1,949,807	1,949,807
Contingency	-	-	-	-	100,000	450,000	450,000	450,000
Unappropriated	11,416,905	9,886,981	11,008,658	10,312,249	6,206,607	7,114,038	7,114,038	7,114,038
Total Expenditures	39,869,541	39,126,024	42,191,742	42,127,189	41,314,949	44,771,663	44,771,663	44,771,663

DEFINITIONS OF OBJECTS

100 – Salaries

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

200 – Associated Payroll Costs

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

300 – Purchased Services

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

400 – Supplies and Materials

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

500 – Capital Outlay

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

600 – Other Objects

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

700 – Transfers

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

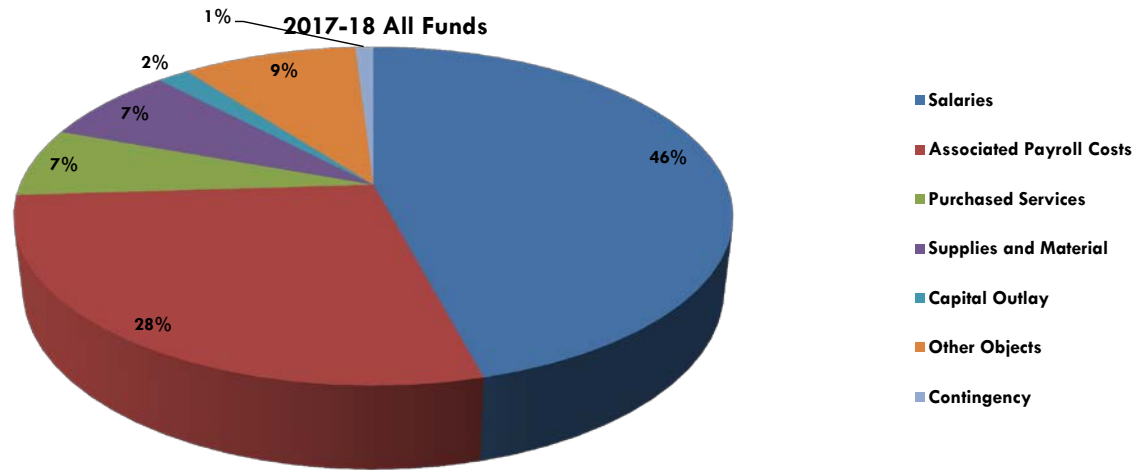
800 – Other Uses

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

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

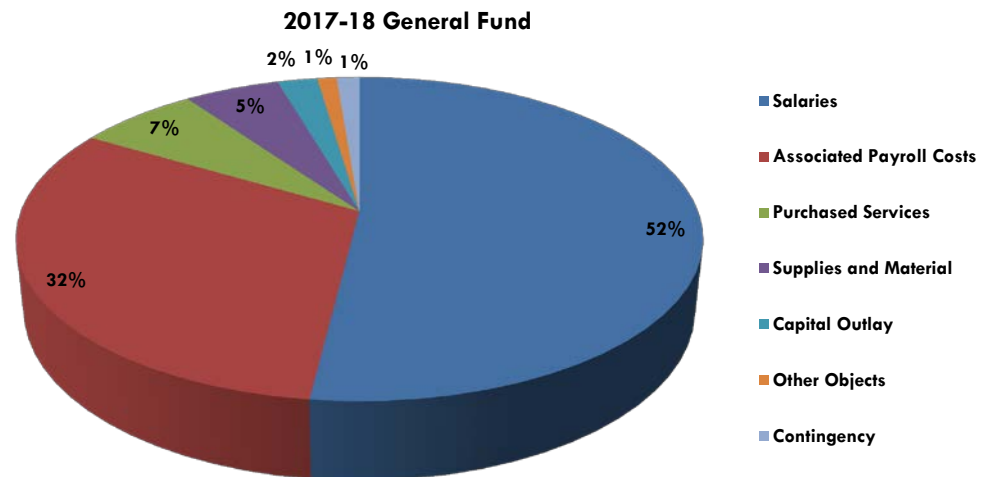
ADOPTED EXPENDITURES BY OBJECT

FYE JUNE 30, 2018



OBJECT	Adopted 2017-18
Salaries	21,222,753
Associated Payroll Costs	13,015,568
Purchased Services	3,032,284
Supplies and Material	3,405,636
Capital Outlay	791,500
Other Objects	4,342,180
Contingency	450,000
Total Expenditures	46,259,921 *

OBJECT	Adopted 2017-18
Salaries	18,548,975
Associated Payroll Costs	11,254,126
Purchased Services	2,391,461
Supplies and Material	1,888,196
Capital Outlay	791,500
Other Objects	383,560
Contingency	450,000
Total Expenditures	35,707,818 *



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2018

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES					
Local sources	6,079,338	335,060	2,500,875	-	8,915,274
Intermediate sources	115,000	6,150	-	-	121,150
State sources	25,778,979	843,929	-	-	26,622,908
Federal sources	2,323,500	5,137,479	-	-	7,460,979
TOTAL REVENUE	34,296,817	6,322,619	2,500,875	-	43,120,311
EXPENDITURES					
Instruction	20,163,687	2,736,030	-	-	22,899,716
Support services	14,592,287	1,418,871	-	-	16,011,158
Enterprise and community services	115,345	2,547,438	-	-	2,662,783
Facilities acquisition and construction	386,500	-	-	-	386,500
Debt service	-	-	3,849,764	-	3,849,764
Contingency	450,000	-	-	-	450,000
TOTAL EXPENDITURES	35,707,818	6,702,339	3,849,764	-	46,259,921
REVENUES OVER (UNDER)					
EXPENDITURES	(1,411,001)	(379,720)	(1,348,889)	-	(3,139,610)

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2018

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
OTHER FINANCING SOURCES (USES)					
Operating transfers in	534,900	276,700	1,143,207	-	1,954,807
Operating transfers out	(1,949,807)	(5,000)	-	-	(1,954,807)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,414,907)</u>	<u>271,700</u>	<u>1,143,207</u>	<u>-</u>	<u>-</u>
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(2,825,908)	(108,020)	(205,682)	-	(3,139,610)
FUND BALANCE, JULY 1	<u>9,939,946</u>	<u>253,020</u>	<u>237,600</u>	<u>-</u>	<u>10,430,566</u>
FUND BALANCE, JUNE 30	<u><u>7,114,038</u></u>	<u><u>145,000</u></u>	<u><u>31,918</u></u>	<u><u>-</u></u>	<u><u>7,290,956</u></u>

GENERAL FUND

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



Student Artwork – MHS FY16-17

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

- 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

101 – BUS REPLACEMENT FUND (Page 65-66):

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 2017-2018 budget reflects the purchase of two buses and the purchase of one excursion (see page 194 for Bus Replacement Schedule).

102 – EMPLOYEE WELLNESS FUND (Page 67-68):

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. Revenues are derived from participation fees and transfers from the General Fund. The 2017-2018 budget reflects a transfer of \$10,000.

104 – WARM SPRINGS HOUSING FUND (Page 69-70):

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 71-72):

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 2017-2018 budget reflects a transfer of \$150,500.

107 – TECHNOLOGY REPLACEMENT FUND (Page 73-74):

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 2017-2018 budget reflects a transfer of \$24,400 from the General Fund.

108 – TEXTBOOK RESERVE FUND (Page 75-76):

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 2017-2018 budget reflects a transfer of \$200,000 from the General Fund (see page 195 for Textbook Adoption Schedule).

GENERAL FUND SUB-FUNDS

109 – EQUIPMENT REPLACEMENT FUND (Page 77-78):

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 2017-2018 reflects a transfer from the General Fund of \$25,000 (see page 196-197 for Equipment Replacement Plan).

110 – MAINTENANCE PROJECTS FUND (Page 79-80):

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. . The 2017-2018 reflects a transfer from the General Fund of \$25,000. Expenditures from this fund are determined based on the Maintenance Projects replacement plan schedule (pages 198-200).

111 – PERS RESERVE FUND (Page 81-82):

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 83-84):

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 2017-2018 budget year.

119 – WARM SPRINGS K-8 BUILDING FUND (Page 85-86):

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, 2018

TRANSFER FROM GENERAL FUND TO:

Fund	Fund Description	Amount
101	Bus Replacement Plan	100,000
102	Wellness Program Fund	10,000
105	Performing Arts Center Fund	150,500
107	Technology Replacement Fund	24,400
108	Textbook Adoption Fund	200,000
109	Equipment Replacement Fund	25,000
110	Maintenance Projects Fund	25,000
206	Activity Bus Fund	10,000
222	SMILE Fund	11,800
232	On-Site Child Care Fund	49,900
280	Food Services	200,000
303	PERs UAL Debt	1,143,207
Total General Fund Transfers		1,949,807

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2018

	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
REVENUES						
Local sources	5,598,374	5,969,305	5,670,308	6,079,338	6,079,338	6,079,338
Intermediate sources	116,740	123,543	106,000	115,000	115,000	115,000
State sources	24,157,598	22,424,017	23,325,277	25,778,979	25,778,979	25,778,979
Federal sources	2,333,184	2,541,497	2,464,000	2,323,500	2,323,500	2,323,500
TOTAL REVENUE	32,205,896	31,058,363	31,565,585	34,296,817	34,296,817	34,296,817
EXPENDITURES						
Instruction	17,253,419	17,352,232	19,110,876	20,163,687	20,163,687	20,163,687
Support Services	12,385,517	12,858,742	13,860,904	14,592,287	14,592,287	14,592,287
Enterprise and Community Services	49,327	103,306	111,713	115,345	115,345	115,345
Facilities Acquisition and Construction	-	211,562	220,300	386,500	386,500	386,500
Debt Service	-	-	-	-	-	-
Contingency	-	-	100,000	450,000	450,000	450,000
TOTAL EXPENDITURES	29,688,262	30,525,842	33,403,793	35,707,818	35,707,818	35,707,818
REVENUES OVER (UNDER) EXPENDITURES	2,517,634	532,521	(1,838,208)	(1,411,001)	(1,411,001)	(1,411,001)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	879,000	2,264,327	376,000	534,900	534,900	534,900
Operating transfers out	(2,373,822)	(3,553,425)	(1,704,549)	(1,949,807)	(1,949,807)	(1,949,807)
Gain (loss) on sale of capital assets	98,864	60,169	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,395,958)	(1,228,929)	(1,328,549)	(1,414,907)	(1,414,907)	(1,414,907)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	1,121,676	(696,408)	(3,166,757)	(2,825,908)	(2,825,908)	(2,825,908)
FUND BALANCE, JULY 1	9,886,981	11,008,657	9,373,364	9,939,946	9,939,946	9,939,946
FUND BALANCE, JUNE 30	11,008,657	10,312,249	6,206,607	7,114,038	7,114,038	7,114,038

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2018

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
REVENUES			
Local sources	5,931,238	148,100	6,079,338
Intermediate sources	45,000	70,000	115,000
State sources	25,604,479	174,500	25,778,979
Federal sources	2,323,500	-	2,323,500
TOTAL REVENUE	33,904,217	392,600	34,296,817
EXPENDITURES			
Instruction	19,807,137	356,550	20,163,687
Support Services	13,930,307	661,979	14,592,287
Enterprise and Community Services	31,474	83,871	115,345
Facilities Acquisition and Construction	-	386,500	386,500
Debt Service	-	-	-
Contingency	450,000	-	450,000
TOTAL EXPENDITURES	34,218,918	1,488,900	35,707,818
REVENUES OVER (UNDER) EXPENDITURES	(314,701)	(1,096,300)	(1,411,001)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	534,900	534,900
Operating transfers out	(1,949,807)	-	(1,949,807)
TOTAL OTHER FINANCING SOURCES (USES)	(1,949,807)	534,900	(1,414,907)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(2,264,508)	(561,400)	(2,825,908)
FUND BALANCE, JULY 1	5,986,670	3,953,276	9,939,946
FUND BALANCE, JUNE 30	3,722,162	3,391,876	7,114,038

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2018

OBJECT	DESCRIPTION	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
1111	CURRENT YEAR'S TAXES*	3,728,747	3,972,271	3,895,000	4,158,200	4,158,200	4,158,200
1112	PRIOR YEAR'S TAXES*	145,302	140,266	97,500	150,800	150,800	150,800
1113	COUNTY TAX SALES FOR BACK TAXES*	3,334	6,203	-	-	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	80,949	72,522	50,000	25,000	25,000	25,000
1415	TRANSPORTATION FEES IN DISTRICT	31,632	32,959	30,000	30,000	30,000	30,000
1420	SUMMER SCHOOL TRANSPORTATION	3,749	-	-	-	-	-
1510	INTEREST ON INVESTMENTS	74,839	97,320	63,100	123,000	123,000	123,000
1710	ADMISSIONS	19,268	20,312	17,500	20,000	20,000	20,000
1910	BUILDING & EQUIPMENT RENTALS REVENUE	56,451	62,893	55,500	55,500	55,500	55,500
1920	DONATIONS/CONTRIBUTIONS	250	19	-	-	-	-
1980	FEES CHARGED TO GRANTS	181,101	188,963	103,000	89,031	89,031	89,031
1990	MISCELLANEOUS REVENUE	14,088	66,305	10,000	20,000	20,000	20,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	98,522	67,936	55,000	55,000	55,000	55,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	72,050	46,878	50,000	50,000	50,000	50,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	3,453	1,270	1,500	-	-	-
1994	FINGERPRINTING CHARGES	5,638	3,781	5,000	5,000	5,000	5,000
1995	MEDICAID	24,981	29,758	20,000	24,500	24,500	24,500
1996	EMPLOYEE WELLNESS FEES	1,561	195	2,000	100	100	100
1997	PAY TO PLAY	12,690	10,919	7,500	10,000	10,000	10,000
1998	E-RATE REVENUE	62,063	115,828	125,000	120,000	120,000	120,000
1999	PERS UAL	977,707	1,032,707	1,082,708	1,143,207	1,143,207	1,143,207
2101	COUNTY SCHOOL FUNDS*	44,930	49,453	44,000	45,000	45,000	45,000
2240	PUBLIC PURPOSE CHARGE	71,811	74,091	62,000	70,000	70,000	70,000
3101	STATE SCHOOL FUND*	23,898,848	22,124,916	23,043,326	25,408,150	25,408,150	25,408,150
3103	COMMON SCHOOL FUND*	247,829	299,102	281,951	370,829	370,829	370,829

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2018

OBJECT	DESCRIPTION	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
3299	STATE GRANT RESTRICTED	10,920	-	-	-	-	-
4300	JROTC	61,380	62,677	62,000	64,500	64,500	64,500
4711	CARL PERKINS GRANT	5,620	3,061	2,000	3,000	3,000	3,000
4801	FEDERAL FOREST FEES*	91,835	97,895	-	-	-	-
4802	IMPACT AID ENTITLEMENT	2,165,658	2,376,787	2,400,000	2,256,000	2,256,000	2,256,000
4900	REVENUE FOR ON BEHALF OF DISTRICT	8,691	1,077	-	-	-	-
5201	OPERATING TRANSFERS IN	879,000	2,264,327	376,000	534,900	534,900	534,900
5300	SALE/COMP LOSS OF ASSETS	98,864	60,169	-	-	-	-
5400	BEGINNING FUND BALANCE	9,886,981	11,008,657	9,373,364	9,939,946	9,939,946	9,939,946
TOTALS		43,070,741	44,391,516	41,314,949	44,771,663	44,771,663	44,771,663
*Revenue included in State School Fund Formula		28,160,825	26,690,105	27,361,777	30,132,978	30,132,978	30,132,978
Required State Food Services Match (Fund 280 - page 165)		15,091	15,078	15,500	15,500	15,500	15,500
Total State School Fund Formula Revenue		28,175,916	26,705,183	27,377,277	30,148,478	30,148,478	30,148,478

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2018

FUNCTION	DESCRIPTION	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
1111	ELEMENTARY INSTRUCTION	6,640,936	6,563,251	6,794,551	7,217,093	7,217,093	7,217,093
1121	MIDDLE SCHOOL INSTRUCTION	2,352,790	2,486,168	2,642,723	2,859,622	2,859,622	2,859,622
1122	MIDDLE SCHOOL EXTRACURRICULAR	189,059	174,905	162,707	203,551	203,551	203,551
1131	HIGH SCH REGULAR INSTRUCTION	2,995,328	2,946,750	3,521,510	3,282,263	3,282,263	3,282,263
1132	HIGH SCHOOL EXTRACURRICULAR	539,254	515,873	522,892	563,180	563,180	563,180
1210	TAG INSTRUCTIONAL PROGRAM	109,600	85,285	61,530	55,045	55,045	55,045
1220	LIFE SKILLS INSTRUCT PROGRAM	1,269,842	1,375,368	1,658,003	1,752,816	1,752,816	1,752,816
1221	LEARNING CENTER - STRUCTURED AND INSTENSIVE	-	3,868	1,398	3,964	3,964	3,964
1223	COMMUNITY TRANSITION CENTER	195,072	167,246	205,086	220,778	220,778	220,778
1227	EXTENDED SCHOOL YEAR	19,879	24,466	22,358	26,694	26,694	26,694
1229	BEHAVIORAL PROGRAM	323,275	458,715	498,517	512,835	512,835	512,835
1250	SPECIAL EDUCATION PROGRAM	1,290,154	1,247,723	1,371,057	1,427,976	1,427,976	1,427,976
1283	ALTERNATIVE EDUCATION	425,921	583,815	753,578	751,534	751,534	751,534
1291	ESL INSTRUCTIONAL PROGRAM	902,310	718,054	838,533	1,286,337	1,286,337	1,286,337
1296	INDIAN EDUCATION	-	744	-	-	-	-
1460	SPECIAL SUMMER PROGRAM	-	-	56,433	-	-	-
2112	ATTENDANCE SERVICES	64,306	62,582	67,103	57,545	57,545	57,545
2114	STUDENT ACCOUNTING SERVICES	199,430	186,109	202,366	205,128	205,128	205,128
2115	STUDENT SAFETY	72,240	73,816	76,500	90,689	90,689	90,689
2122	COUNSELING SERVICES	546,725	611,418	668,009	764,727	764,727	764,727
2130	HEALTH & NURSING SERVICES	144,964	147,223	162,382	173,651	173,651	173,651
2160	OTHER STUDENT TREATMENT SERVICES	54,306	64,995	64,900	69,000	69,000	69,000
2190	STUDENT SUPPORT SERVICES	207,877	206,573	236,742	244,073	244,073	244,073
2211	IMPROVEMENT OF INSTRUCTION SERVICES	255,125	275,193	320,006	362,055	362,055	362,055
2213	CURRICULUM DEVELOPMENT	51,636	981	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2018

FUNCTION	DESCRIPTION	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
2220	EDUCATIONAL MEDIA SERVICES	449,739	455,194	434,341	408,550	408,550	408,550
2230	ASSESSMENT & TESTING	50,308	66,001	109,156	136,668	136,668	136,668
2240	INSTRUCTIONAL STAFF DEVELOPMENT	45,034	66,014	84,675	86,908	86,908	86,908
2244	ADMINISTRATION STAFF DEVELOPMENT	13,745	15,809	25,000	36,000	36,000	36,000
2310	BOARD OF EDUCATION SERVICES	95,047	120,019	169,950	181,950	181,950	181,950
2321	OFFICE OF SUPERINTENDENT	355,960	364,564	361,703	539,365	539,365	539,365
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	38,736	39,254	46,855	50,155	50,155	50,155
2410	OFFICE OF THE PRINCIPAL SERVICES	2,340,746	2,459,518	2,648,750	2,695,984	2,695,984	2,695,984
2520	FISCAL SERVICES	474,893	512,341	548,811	577,821	577,821	577,821
2528	RISK MANAGEMENT SERVICES	74,061	75,420	79,300	77,400	77,400	77,400
2542	BUILDINGS SERVICES	2,484,828	2,467,789	2,690,397	2,797,382	2,797,382	2,797,382
2543	GROUPS SERVICES	73,496	48,554	146,028	149,586	149,586	149,586
2544	MAINTENANCE SERVICES	1,097,983	1,183,371	1,035,968	1,089,718	1,089,718	1,089,718
2546	SECURITY SERVICES	3,877	4,886	4,750	6,000	6,000	6,000
2552	VEHICLE OPERATION SERVICES	1,928,421	2,103,549	2,300,296	2,426,379	2,426,379	2,426,379
2572	PURCHASING SERVICES	32,284	41,793	27,660	29,009	29,009	29,009
2573	WAREHOUSE & DISTRIBUTING SERVICES	6,361	17,449	21,770	23,517	23,517	23,517
2574	PUBLISHING & DUPLICATING SERVICES	-	9,181	7,500	21,000	21,000	21,000
2623	EVALUATION SERVICES	10,500	10,500	15,000	12,000	12,000	12,000
2626	GRANT WRITING SERVICES	-	7,110	20,000	15,000	15,000	15,000
2633	PUBLIC INFORMATION SERVICES	33,256	33,066	40,250	34,750	34,750	34,750
2640	STAFF SERVICES (HUMAN RESOURCES)	456,343	401,843	466,672	493,525	493,525	493,525
2642	RECRUITMENT SERVICES	11,542	9,174	13,100	12,100	12,100	12,100
2645	EMPLOYEE HEALTH SERVICES	8,603	5,179	11,000	12,000	12,000	12,000
2660	TECHNOLOGY SERVICES	422,815	447,378	534,356	495,500	495,500	495,500

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2018

FUNCTION	DESCRIPTION	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
2669	TELECOMMUNICATIONS SERVICES	155,720	161,515	143,940	158,220	158,220	158,220
2700	SUPPLEMENTAL RETIREMENT PROGRAM	124,609	103,383	75,667	58,933	58,933	58,933
3100	FOOD SERVICES	-	-	8,198	6,500	6,500	6,500
3320	COMMUNITY RECREATION SERVICES	37,500	37,500	30,000	30,000	30,000	30,000
3330	PARENT INVOLVEMENT	519	805	1,588	1,474	1,474	1,474
3390	OTHER COMMUNITY SERVICES	11,308	65,002	71,927	77,371	77,371	77,371
4150	FACILITIES ACQUISITION AND CONSTRUCTION	-	211,562	220,300	386,500	386,500	386,500
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	879,000	2,264,327	376,000	534,900	534,900	534,900
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	255,457	258,659	245,840	271,700	271,700	271,700
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	975,452	1,030,439	1,082,709	1,143,207	1,143,207	1,143,207
5204	INTERFUND TRANSFER TO CAPITAL PROJECTS FUNDS	263,914	-	-	-	-	-
6110	CONTINGENCY	-	-	100,000	450,000	450,000	450,000
7000	UNAPPROP END FUND BALANCE	11,008,657	10,312,248	6,206,607	7,114,038	7,114,038	7,114,038
TOTALS		43,070,741	44,391,516	41,314,949	44,771,663	44,771,663	44,771,663

Jefferson County School District 509-J
Reserve Balance
FYE June 30, 2018

Fund	Description	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Adopted Budget	FY16-17 Projected Actuals	FY17-18 Proposed Budget	FY17-18 Approved Budget	FY17-18 Adopted Budget
100	General Fund	\$8,342,169	\$6,669,506	\$6,130,653	\$6,007,608	\$3,055,248	\$5,986,670	\$3,722,162	\$3,722,162	\$3,722,162
101	Bus Replacement Fund	\$50,414	\$186,031	\$805,669	\$972,653	\$768,650	\$901,400	\$855,900	\$855,900	\$855,900
102	Employee Wellness Fund	\$0	\$0	\$0	\$14,534	\$18,000	\$14,600	\$14,700	\$14,700	\$14,700
104	Warm Springs Housing Fund	\$40,653	\$46,701	\$65,848	\$68,003	\$35,000	\$65,000	\$35,000	\$35,000	\$35,000
105	Performing Arts Center Fund	\$0	\$0	\$32,322	\$9,000	\$0	\$0	\$0	\$0	\$0
107	Technology Replacement Fund	\$0	\$0	\$73,927	\$150,395	\$46,600	\$210,000	\$204,000	\$204,000	\$204,000
108	Textbook Reserve Fund	\$0	\$0	\$38,331	\$700,192	\$312,000	\$477,000	\$377,000	\$377,000	\$377,000
109	Equipment Replacement Fund	\$35,000	\$102,888	\$317,463	\$426,132	\$324,963	\$381,130	\$306,130	\$306,130	\$306,130
110	Maintenance Projects Fund	\$89,971	\$239,612	\$904,365	\$869,584	\$552,000	\$810,000	\$505,000	\$505,000	\$505,000
111	PERS Reserve Fund	\$542,812	\$667,812	\$667,812	\$667,812	\$667,812	\$667,812	\$667,812	\$667,812	\$667,812
118	Stabilization Fund	\$1,889,552	\$1,548,096	\$1,545,934	\$0	\$0	\$0	\$0	\$0	\$0
119	Warm Spring K-8 Building	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334	\$426,334
Total Fund Balance		\$11,416,905	\$9,886,981	\$11,008,657	\$10,312,249	\$6,206,607	\$9,939,946	\$7,114,038	\$7,114,038	\$7,114,038
Appropriated Fund Balance		\$2,750,716	\$2,620,306	\$3,014,493	\$3,166,757	\$0	\$0	\$0	\$0	\$0
Unassigned Fund Balance		\$5,591,453	\$4,049,200	\$3,116,160	\$2,840,851	\$3,055,248	\$5,986,670	\$3,722,162	\$3,722,162	\$3,722,162
Assigned Fund Balance		\$5,825,452	\$5,837,780	\$7,892,497	\$7,471,397	\$3,151,359	\$3,953,276	\$3,391,876	\$3,391,876	\$3,391,876
Total Fund Balance		\$11,416,905	\$9,886,981	\$11,008,657	\$10,312,249	\$6,206,607	\$9,939,946	\$7,114,038	\$7,114,038	\$7,114,038
<i>Total General Fund Revenues</i>		<i>\$28,193,050</i>	<i>\$27,707,817</i>	<i>\$32,304,760</i>	<i>\$31,118,532</i>	<i>\$31,565,585</i>	<i>\$33,527,526</i>	<i>\$34,296,817</i>	<i>\$34,296,817</i>	<i>\$34,296,817</i>
Unassigned General Fund Reserve Balance %		20%	15%	10%	9%	10%	18%	11%	11%	11%
Assigned General Fund Reserve Balance %		21%	21%	24%	24%	10%	12%	10%	10%	10%
Total General Fund Reserve Balance %		40%	36%	34%	33%	20%	30%	21%	21%	21%

GENERAL FUND ADOPTED BUDGET

FYE JUNE 30, 2018

RESOURCES

ACCOUNT	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET	FY17-18 APPROVED BUDGET	FY17-18 ADOPTED BUDGET
1100 Property Taxes	3,877,383	4,118,740	3,992,500	4,309,000	4,309,000	4,309,000
1300 Tuition From Other Districts	80,949	72,522	50,000	25,000	25,000	25,000
1400 Transportation Fees	35,381	32,959	30,000	30,000	30,000	30,000
1510 Interest on Investments	74,839	97,320	63,100	123,000	123,000	123,000
1700 Activity Fees	19,268	20,312	17,500	20,000	20,000	20,000
1900 Other Revenue	1,425,666	1,431,734	1,362,208	1,424,238	1,424,238	1,424,238
2101 County School	44,930	49,453	44,000	45,000	45,000	45,000
3101 State School Support Fund	22,130,383	21,989,564	22,908,326	25,233,650	25,233,650	25,233,650
3103 Common School Fund	247,829	299,102	281,951	370,829	370,829	370,829
3299 Restricted State Grants in Aid	10,920	-	-	-	-	-
4300 Federal Funds Direct from Feds	61,380	62,677	62,000	64,500	64,500	64,500
4500 Federal Funds Through State	-	-	-	-	-	-
4700 Federal Funds Through Intermediate	5,620	3,061	2,000	3,000	3,000	3,000
4801 Forest Fees	91,835	97,895	-	-	-	-
4802 Impact Aid	2,165,658	2,376,787	2,400,000	2,256,000	2,256,000	2,256,000
5200 Interfund Transfers	-	445,934	-	-	-	-
5300 Sale/Comp Loss Assets	8,200	-	-	-	-	-
5400 Beginning Fund Balance	6,669,506	6,130,653	5,652,305	5,986,670	5,986,670	5,986,670
TOTAL RESOURCES	36,949,745	37,228,711	36,865,890	39,890,887	39,890,887	39,890,887

GENERAL FUND ADOPTED BUDGET

FYE JUNE 30, 2018

REQUIREMENTS

FUNCTION	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET	FY17-18 APPROVED BUDGET	FY17-18 ADOPTED BUDGET
1000 Instructional Services	16,829,473	16,968,111	18,806,180	19,807,137	19,807,137	19,807,137
2000 Support Services	11,915,562	12,207,197	13,168,325	13,930,307	13,930,307	13,930,307
3000 Community & Enterprise Services	39,149	38,305	31,588	31,474	31,474	31,474
4000 Building & Facilities Acquisition	-	-	-	-	-	-
5100 Debt Service	-	-	-	-	-	-
5200 Transfer of Funds	2,034,909	2,007,491	1,704,549	1,949,807	1,949,807	1,949,807
6000 Contingency	-	-	100,000	450,000	450,000	450,000
7000 Reserve for Next Year	6,130,653	6,007,607	3,055,248	3,722,162	3,722,162	3,722,162
TOTAL REQUIREMENTS	\$ 36,949,745	\$ 37,228,711	\$ 36,865,890	\$ 39,890,887	\$ 39,890,887	\$ 39,890,887

Projected Ending Fund Balance \$ 6,130,653 \$ 6,007,608 \$ 3,055,248 \$ 3,722,162 \$ 3,722,162 \$ 3,722,162

Projected Fund Balance Percentage 20.25% 19.32% 9.79% 10.98% 10.98% 10.98% *

Use of Reserves \$ 538,854 \$ 123,045 \$ 2,597,057 \$ 2,264,508 \$ 2,264,508 \$ 2,264,508

* Defined as a percentage of actual revenues.

GENERAL FUND ADOPTED EXPENSES BY OBJECT
FYE JUNE 30, 2018

OBJECTS	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET	FY17-18 APPROVED BUDGET	FY17-18 ADOPTED BUDGET
100 Salaries	15,972,758.91	16,621,470.22	17,779,313.35	18,497,618.03	18,497,618.03	18,497,618.03
200 Payroll Taxes & Benefits	9,292,596.03	8,978,201.51	10,152,323.16	11,216,219.52	11,216,219.52	11,216,219.52
300 Purchased Services	2,001,430.25	2,089,443.66	2,220,508.82	2,291,122.61	2,291,122.61	2,291,122.61
400 Supplies and Materials	1,196,681.66	1,168,020.00	1,471,695.05	1,380,398.03	1,380,398.03	1,380,398.03
500 Capital Outlay	15,460.00	37,709.00	-	-	-	-
600 Other Objects	305,257.48	318,768.38	382,253.00	383,560.00	383,560.00	383,560.00
700 Interfund Transfers	2,034,908.51	2,007,490.85	1,704,549.00	1,949,807.00	1,949,807.00	1,949,807.00
800 Contingency	-	-	3,155,248.10	4,172,162.15	4,172,162.15	4,172,162.15
TOTAL	\$ 30,819,093	\$ 31,221,104	\$ 36,865,890	\$ 39,890,887	\$ 39,890,887	\$ 39,890,887

GENERAL FUND ADOPTED EXPENSES BY FUNCTION
FYE JUNE 30, 2018

FUNCTIONS	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET	FY17-18 APPROVED BUDGET	FY17-18 ADOPTED BUDGET
1111 Elementary Instruction	\$ 6,352,450	\$ 6,246,622	\$ 6,679,551	\$ 7,147,093	\$ 7,147,093	\$ 7,147,093
1121 Middle/Junior High Programs	2,288,391	2,443,196	2,642,723	2,753,622	2,753,622	\$ 2,753,622
1122 Middle/Junior High Extracurricular	189,059	174,905	162,707	187,861	187,861	\$ 187,861
1131 High School Programs	2,924,267	2,922,231	3,331,814	3,117,403	3,117,403	\$ 3,117,403
1132 High School Extracurricular	539,254	515,873	522,892	563,180	563,180	\$ 563,180
1210 Programs For The Talented And Gifted	109,600	85,285	61,530	55,045	55,045	\$ 55,045
1220 Life Skills Programs	1,269,842	1,375,368	1,658,003	1,752,816	1,752,816	\$ 1,752,816
1221 Other Programs	-	3,868	1,398	3,964	3,964	\$ 3,964
1223 Community Transition Center	195,072	167,246	205,086	220,778	220,778	\$ 220,778
1227 Extended School Year Programs	19,879	24,466	22,358	26,694	26,694	\$ 26,694
1229 Behavioral Program	323,275	458,715	498,517	512,835	512,835	\$ 512,835
1250 Special Education Program	1,290,154	1,247,723	1,371,057	1,427,976	1,427,976	\$ 1,427,976
1283 Alternative Education Program	425,921	583,815	753,578	751,534	751,534	\$ 751,534
1291 ESL Instructional Program	902,310	718,054	838,533	1,286,337	1,286,337	\$ 1,286,337
1296 Indian Education	-	744	-	-	-	\$ -
1460 Special Programs, Summer School	-	-	56,433	-	-	\$ -
2112 Attendance Services	64,306	62,582	67,103	57,545	57,545	\$ 57,545
2114 Student Accounting Services	199,430	186,109	202,366	205,128	205,128	\$ 205,128
2115 Student Safety Services	72,240	73,816	76,500	90,689	90,689	\$ 90,689
2122 Counseling Services	546,725	611,418	668,009	764,727	764,727	\$ 764,727
2129 Other Guidance Services	-	-	-	-	-	\$ -
2130 Health & Nursing Services	144,964	147,223	162,382	166,701	166,701	\$ 166,701

GENERAL FUND ADOPTED EXPENSES BY FUNCTION
FYE JUNE 30, 2018

FUNCTIONS	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET	FY17-18 APPROVED BUDGET	FY17-18 ADOPTED BUDGET
2160 Other Student Treatment Services	54,306	64,995	64,900	69,000	69,000	\$ 69,000
2190 Service Direction, Student Support Services	207,877	206,573	236,742	244,073	244,073	\$ 244,073
2211 Improvement Of Instruction Services	255,125	275,193	320,006	362,055	362,055	\$ 362,055
2213 Curriculum Development	2,065	-	-	-	-	\$ -
2220 Educational Media Services	449,739	455,194	434,341	408,550	408,550	\$ 408,550
2230 Assessment & Testing	50,308	66,001	109,156	136,668	136,668	\$ 136,668
2240 Instructional Staff Develop	44,719	62,977	84,269	86,908	86,908	\$ 86,908
2244 Administration Staff Development	13,745	15,809	25,000	36,000	36,000	\$ 36,000
2310 Board Of Education Services	95,047	120,019	169,950	181,950	181,950	\$ 181,950
2321 Office Of The Superintendent Services	355,960	364,564	361,703	539,365	539,365	\$ 539,365
2329 Other Executive Administration Services	38,736	39,254	46,855	50,155	50,155	\$ 50,155
2410 Office Of The Principal Services	2,340,746	2,459,518	2,648,750	2,695,984	2,695,984	\$ 2,695,984
2520 Fiscal Services	474,893	512,341	548,811	577,821	577,821	\$ 577,821
2528 Risk Management Services	74,061	75,420	79,300	77,400	77,400	\$ 77,400
2542 Buildings Services	2,484,499	2,412,292	2,616,974	2,721,263	2,721,263	\$ 2,721,263
2543 Grounds Services	73,496	48,554	139,528	149,086	149,086	\$ 149,086
2544 Maintenance Services	995,504	1,088,677	948,518	994,508	994,508	\$ 994,508
2546 Security Services	3,877	4,194	4,250	4,700	4,700	\$ 4,700
2552 Vehicle Operation Services	1,711,298	1,730,181	1,969,696	2,104,879	2,104,879	\$ 2,104,879
2572 Purchasing Services	32,284	41,793	27,660	29,009	29,009	\$ 29,009
2573 Warehousing & Distributing Services	6,361	17,449	21,770	23,517	23,517	\$ 23,517

GENERAL FUND ADOPTED EXPENSES BY FUNCTION
FYE JUNE 30, 2018

FUNCTIONS	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 ADOPTED BUDGET	FY17-18 PROPOSED BUDGET	FY17-18 APPROVED BUDGET	FY17-18 ADOPTED BUDGET
2574 Internal Services	-	9,181	7,500	21,000	21,000	\$ 21,000
2623 Evaluation Services	10,500	10,500	15,000	12,000	12,000	\$ 12,000
2626 Grant Writing Services	-	7,110	20,000	15,000	15,000	\$ 15,000
2633 Public Information Services	33,256	33,066	40,250	34,750	34,750	\$ 34,750
2640 Staff Services	456,343	401,843	466,672	493,525	493,525	\$ 493,525
2642 Recruitment And Placement Services	11,542	9,174	13,100	12,100	12,100	\$ 12,100
2645 Health Services - Staff	8,603	1,262	2,000	2,000	2,000	\$ 2,000
2660 Technology Services	322,678	328,019	349,656	345,100	345,100	\$ 345,100
2669 Telecommunication Services	155,720	161,515	143,940	158,220	158,220	\$ 158,220
2700 Supplemental Retirement Program	124,609	103,383	75,667	58,933	58,933	\$ 58,933
3320 Community Recreation Services	37,500	37,500	30,000	30,000	30,000	\$ 30,000
3330 Civic Services	519	805	1,588	1,474	1,474	\$ 1,474
3390 Other Community Services	1,130	-	-	-	-	\$ -
5201 Transfer To General Sub Funds	804,000	718,393	376,000	534,900	534,900	\$ 534,900
5202 Transfer To Special Revenues	255,457	258,659	245,840	271,700	271,700	\$ 271,700
5203 Transfer To Debt Service	975,452	1,030,439	1,082,709	1,143,207	1,143,207	\$ 1,143,207
6110 Operating Contingency	-	-	100,000	450,000	450,000	\$ 450,000
7000 Unappropriated End Fund Balance	-	-	3,055,248	3,722,162	3,722,162	\$ 3,722,162
TOTAL	\$ 30,819,093	\$ 31,221,104	\$ 36,865,890	\$ 39,890,887	\$ 39,890,887	\$ 39,890,887

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STAFFING ALLOCATION MATRIX

Position	Elementary		Middle		High		K-8	
	FTE	Enrollment	FTE	Enrollment	FTE	Enrollment	FTE	Enrollment
ADMINISTRATIVE/SUPPORT POSITIONS								
Principal	0.50	50-100	0.50	50-100	0.50	50-100	0.50	50-100
	1.00	101-449	1.00	101-449	1.00	101-449	1.00	101-449
Assistant Principal	0.50	450-550	0.50	450-550	0.50	450-550	0.50	450-550
	1.00	551-649	1.00	551-699	1.00	551-799	1.00	551-649
	2.00	>650	2.00	>700	2.00	>800	2.00	>650
Activity Coordinator/Athletic Director	0.00	All	0.08	All	1.08	All	0.08	All
Counselor/Dean	K-5	1:600	6-8	1:300	9-12	1:400	K-5	1:600
							6-8	1:300
Office Manager (Head Secretary)	1.00	All	1.00	All	1.00	All	1.00	All
Other Secretarial Support	0.50	250-399	1.00	250-399	1.00	100-299	1.00	250-399
	1.00	400-649	2.00	400-649	2.00	300-599	2.00	400-649
	2.00	>650	3.00	>650	3.00	>600	3.00	>650

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STAFFING ALLOCATION MATRIX

Position	Elementary		Middle		High		K-8	
	FTE	Enrollment	FTE	Enrollment	FTE	Enrollment	FTE	Enrollment
CERTIFIED POSITIONS								
Classroom Teachers	K-2 3-5	1:25 1:30	6-8	1:30	9-12	1:30	K-2 3-8	1:25 1:25
Other Support Teacher (FTE per Classroom Teacher)	K-5	1:10	6-8	1:10	9-12	1:10	K-8	1:10
ELL Teacher	K-5	1:70	6-8	1:120	9-12	1:120	K-5 6-8	1:70 1:120

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STAFFING ALLOCATION MATRIX

Position	Elementary		Middle		High		K-8	
	FTE	Enrollment	FTE	Enrollment	FTE	Enrollment	FTE	Enrollment
CLASSIFIED POSITIONS								
E.A. Support General (hours per enrolled student)	K-2 3-5	0.075 0.0625	6-8	0.0375	9-12	0.025	K-2 3-5 6-8	0.075 0.0625 0.0375
E.A. Support Class Size (hours per enrolled student over policy recommendations)	K-2 3-5	0.75 0.625	6-8	0	9-12	0	K-2 3-5	0.75 0.0625
E.A. Support ELD (hours per ELD Teacher)	K-5	7	6-8	7	9-12	7	K-8	7
Media Specialist	K-5	8	6-8	8	9-12	13.5	K-8	13.5
School to Careers (hours per enrolled student)	K-5	N/A	6-8	N/A	9-12	0.01	K-8	N/A

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADMINSTRATOR/CERTIFIED STAFFING ALLOCATION
FYE JUNE 30, 2018**

GENERAL FUND

	Buff			Madras			Metolius			Big Muddy K-8			WS K-8			JCMS			BC&THS			MHS			Total		
Projected Enrollment	321			397			327			21			688			470			124			682			3030		
Position	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	3.00	3.00	3.00	1.50	2.00	2.00	1.00	1.00	1.00	2.00	2.40	3.00	10.50	11.40	12.00
Athletic Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.00	0.00	0.00	1.00	1.16	1.08	1.16	1.32	1.24
Activities Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.00	0.08	0.00	0.00
Counselors/Dean	0.50	0.50	0.50	0.75	0.50	0.50	0.50	0.50	0.50	0.00	0.00	0.00	1.50	2.25	2.50	1.50	1.00	1.00	0.25	0.50	0.50	1.75	2.00	2.00	6.75	7.25	7.50
Classroom Teachers	12.00	12.00	12.00	16.00	16.00	16.00	12.00	12.00	12.00	2.00	2.00	2.00	28.00	28.00	27.00	15.75	17.00	15.50	4.25	4.00	4.20	23.75	26.85	27.00	113.75	117.85	115.70
Other Support	1.25	1.00	1.00	1.50	1.75	1.00	1.25	1.00	1.00	0.00	0.00	0.00	2.75	2.50	2.50	1.50	1.00	3.00	0.50	0.00	0.00	2.50	2.00	4.50	11.25	9.25	13.00
ELL Support	1.00	1.00	1.00	1.00	1.00	1.50	1.00	1.00	1.00	0.00	0.00	0.00	5.00	4.00	2.00	0.50	0.50	0.50	0.25	0.25	0.20	0.75	0.75	0.80	9.50	8.50	7.00
Total Allocation	15.75	15.50	15.50	20.25	20.25	20.00	15.75	15.50	15.50	2.00	2.00	2.00	40.33	39.83	37.08	20.83	21.58	22.08	6.25	5.75	5.90	31.83	35.16	38.38	152.99	155.57	156.44

Increase/(Decrease) over Staffing Matrix	(0.25)			-			(0.25)			-			(0.50)			0.75			(0.50)			3.33			2.58		
Increase/(Decrease) over FY16-17			-			0.25			-			-			2.75			(0.50)			(0.15)			(3.22)			(0.87)

SPECIAL REVENUES FUND

	Buff			Madras			Metolius			Big Muddy K-8			WS K-8			JCMS			BC&THS			MHS			Total		
Position	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual	Staffing Matrix	FY17-18 Adopted	FY16-17 Actual
Counselors/Dean	N/A	0.50	0.50	N/A	0.50	0.50	N/A	0.50	0.50	N/A	0.00	0.00	N/A	0.75	0.50	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	2.25	2.00
Classroom Teachers	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.50	N/A	0.00	0.00	N/A	0.25	0.00	N/A	1.90	0.00	N/A	2.15	0.50
Other Support	N/A	1.00	1.00	N/A	1.25	2.00	N/A	1.00	1.00	N/A	0.00	0.00	N/A	3.00	3.30	N/A	1.00	1.00	N/A	0.00	0.00	N/A	0.99	0.49	N/A	8.24	8.79
Total Allocation	0.00	1.50	1.50	0.00	1.75	2.50	0.00	1.50	1.50	0.00	0.00	0.00	0.00	3.75	4.30	0.00	1.00	1.00	0.00	0.25	0.00	0.00	2.89	0.49	0.00	12.64	11.29

Increase/(Decrease) over FY16-17			-			(0.75)			-			-			(0.55)			-			0.25			2.40			1.35
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Total Increase/(Decrease) over FY16-17			-			(0.50)			-			-			2.20			(0.50)			0.10			(0.82)			0.48
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Note: Assumes Measure 98 funding at BC&THS & MHS, loss of School Improvement Grant and Aspiring Leaders funding at WS K-8. JCMS converted classified hours to maintain .25 FTE.

GENERAL FUND	
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Increase/(Decrease) over Staffing Matrix	-	0.75	(0.50)	(1.00)	(9.50)	(7.75)	2.00	(3.00)	(19.00)
Increase/(Decrease) over FY16-17	3.50	7.25	(0.50)	-	29.62	(1.25)	(2.00)	-	36.62

SPECIAL REVENUES FUND									
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Increase/(Decrease) over									
FY16-17	(5.50)	(5.50)	(5.50)	-	(71.62)	-	-	-	(88.12)

Note - Assumes Buff & Madras Elementary will not receive priority locus grant that currently funds 11.50 EA hours per day and Measure 98 funding for 1.0 FTE Liaison. Madras Elementary will be funding a .75 hours over staffing matrix from the building discretionary budget.

**JEFFERSON COUNTY SCHOOL DISTRICT
ATHLETICS STAFFING (GENERAL FUND)
FY 2017-2018**

JCMS ATHLETICS			
Sport	FTE	Positions	Budget
Fall Sports			
Cross Country (Coed)	0.16	2.00	6,206
Football	0.28	3.50	9,732
Volleyball	0.20	2.50	8,145
Winter Sports			
Basketball, Boys	0.16	2.00	6,206
Basketball, Girls	0.16	2.00	6,911
Wrestling	0.12	1.50	6,593
Spring Sports			
Track	0.32	4.00	11,036
Other			
Athletics Director	0.08	1.00	10,225
Total JCMS Athletics	1.48	18.50	65,054

WS K-8 ATHLETICS			
Sport	FTE	Positions	Budget
Fall Sports			
Cross Country (Coed)	0.08	1.00	5,289
Football	0.40	5.00	14,363
Volleyball	0.16	2.00	6,559
Winter Sports			
Basketball, Boys	0.16	2.00	8,250
Basketball, Girls	0.16	2.00	8,674
Wrestling	0.12	1.50	4,972
Spring Sports			
Track	0.32	4.00	11,635
Other			
Athletics Director	0.08	1.00	10,428
Total WS K-8 Athletics	1.48	18.50	70,170

MHS ATHLETICS			
Sport	FTE	Positions	Budget
Fall Sports			
Cross Country (Coed)	0.08	1.00	6,206
Football	0.36	4.50	37,987
Soccer, Boys	0.16	2.00	18,967
Soccer, Girls	0.16	2.00	13,963
Volleyball	0.24	3.00	22,989
Winter Sports			
Basketball, Boys	0.24	3.00	25,454
Basketball, Girls	0.24	3.00	23,951
Swimming (Coed)	0.08	1.00	5,429
Wrestling	0.16	2.00	19,812
Spring Sports			
Baseball	0.16	2.00	13,891
Softball	0.16	2.00	14,668
Tennis, Boys	0.08	1.00	9,165
Tennis, Girls	0.08	1.00	8,532
Track	0.24	3.00	21,083
Other			
Athletics Director	1.16	3.00	140,996
Total MHS Athletics	3.60	33.50	383,093

Note: Budget includes projected FY17-18 salary and associated payroll costs.
Coaching positions may be moved and adjusted based on sport participation.

Total Athletics Staffing Budget

518,316

**JEFFERSON COUNTY SCHOOL DISTRICT
ACTIVITIES STAFFING (GENERAL FUND)
FY 2017-2018**

JCMS ACTIVITIES			
Activity	FTE	Positions	Budget
Advisor			
Band	0.08	1.00	3,878
National Honor Society	0.08	1.00	1,833
Science Fair	0.08	1.00	1,623
Yearbook	0.08	1.00	2,912
Total JCMS Activities	0.32	4.00	10,246

WS K-8 ACTIVITIES			
Activity	FTE	Positions	Budget
Advisor			
Band	0.08	1.00	4,620
National Honor Society	0.08	1.00	1,623
Science Fair	0.08	1.00	1,551
Yearbook	0.08	1.00	3,738
Total WS K-8 Activities	0.32	4.00	11,531

MHS ACTIVITIES			
Activity	FTE	Positions	Budget
Advisor			
Art	0.08	1.00	2,200
Band	0.08	1.00	7,757
Class Freshman	0.08	1.00	3,666
Class Sophomore	0.08	1.00	3,226
Class Junior	0.08	1.00	3,666
Class Senior	0.08	1.00	5,148
Culture Enrichment	0.08	1.00	1,480
Drama	0.08	1.00	6,745
FBLA	0.08	1.00	2,468
Graphic Arts Club	0.08	1.00	2,200
JROTC	0.16	2.00	20,870
Link Crew	0.16	2.00	5,289
National Honor Society	0.08	1.00	1,623
Pep Club	0.16	2.00	6,346
Skills USA	0.08	1.00	3,666
Yearbook	0.08	1.00	5,641
Total MHS Activities	1.52	19.00	81,991

Note: Budget includes projected FY17-18 salary and associated payroll costs.

Total Activities Staffing Budget

103,768

**JEFFERSON COUNTY SCHOOL DISTRICT
EXTENDED DAYS STAFFING (GENERAL FUND)
FY 2017-2018**

JCMS			
Position	FTE	Days	Budget
Counselor	0.05	10.00	4,792
Total JCMS Extended Days	0.05	10.00	4,792

BC&THS			
Position	FTE	Days	Budget
Counselor	0.03	6.00	2,844
Total BC&THS Extended Days	0.03	6.00	2,844

WS K-8			
Position	FTE	Days	Budget
Counselor	0.05	10.00	3,579
Total WS K-8 Extended Days	0.05	10.00	3,579

MHS			
Position	FTE	Days	Budget
Counselor	0.13	24.00	10,791
Teacher - Agriculture	0.26	50.00	17,896
Teacher - Graphics	0.16	30.00	11,817
Total MHS Extended Days	0.55	104.00	40,504

Positions	Extended Days Contracts
Counselor - Elementary	-
Counselor - Middle School	10.00
Counselor - High School	12.00
Teacher - Agriculture	50.00
Teacher - Graphics	30.00

Note: Budget includes projected FY17-18 salary and associated payroll costs.

Total Extra Days Staffing Budget

51,720

**JEFFERSON COUNTY SCHOOL DISTRICT
GENERAL FUND - FTE REPORT
FYE JUNE 30, 2018**

FUNCTION		OBJECT		FY16-17 ADOPTED BUDGET	FY17-18 ADOPTED BUDGET	INCREASE/ (DECREASE)	NOTES
1111	ELEMENTARY INSTRUCTION	111	LICENSED SALARIES	65.10	66.00	0.90	Tutoring FTE decrease of .10, increase 1.0 FTE for projected Kindergarten enrollment at WS K-8.
1111	ELEMENTARY INSTRUCTION	112	CLASSIFIED SALARIES	16.26	17.67	1.41	Increase EA support for enrollment at Madras Elementary and Metolius Elementary.
1121	MIDDLE/JUNIOR HIGH PROGRAMS	111	LICENSED SALARIES	28.07	27.50	(0.56)	Tutoring FTE decrease of .06, increase of .01 for music teacher at JCMS and overall reduction of .50 FTE at JCMS reallocated to Administrator position.
1121	MIDDLE/JUNIOR HIGH PROGRAMS	112	CLASSIFIED SALARIES	1.88	1.88	-	
1121	MIDDLE/JUNIOR HIGH PROGRAMS	131	EXTENDED RESPONSIBILITY SALARIES	0.08	-	(0.08)	Athletic director stipend moved to function 1122.
1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	3.48	3.68	0.20	Athletic director stipend .08 FTE moved from function 1121, .12 FTE was missed in FY16-17 due to change in middle school athletic stipends.
1131	HIGH SCHOOL PROGRAMS	111	LICENSED SALARIES	31.13	28.85	(2.28)	Tutoring FTE decrease of .13 and Measure 98 positions 2.15 FTE.
1131	HIGH SCHOOL PROGRAMS	112	CLASSIFIED SALARIES	1.44	1.60	0.16	EA hours increased at MHS.
1131	HIGH SCHOOL PROGRAMS	113	ADMINISTRATORS	0.50		(0.50)	CTE Coordinator .50 FTE - Measure 98.
1131	HIGH SCHOOL PROGRAMS	132	EXTRA DAYS SALARIES	0.42	0.42	-	
1132	HIGH SCHOOL EXTRACURRICULAR	111	LICENSED SALARIES	1.00	1.00	-	
1132	HIGH SCHOOL EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	4.12	4.20	0.08	Increased athletic director stipend allocation at MHS to 2.
1210	PROGRAMS FOR THE TALENTED AND GIFTED	111	LICENSED SALARIES	0.50	0.50	-	
1210	PROGRAMS FOR THE TALENTED AND GIFTED	131	EXTENDED RESPONSIBILITY SALARIES		0.08	0.08	TAG teacher stipends will be provided to each elementary school.
1220	LIFE SKILLS PROGRAMS	111	LICENSED SALARIES	8.00	8.00	-	
1220	LIFE SKILLS PROGRAMS	112	CLASSIFIED SALARIES	23.71	25.15	1.44	Additional EA support at Metolius and Madras Elementary.
1223	COMMUNITY TRANSITION CENTER	111	LICENSED SALARIES	1.00	1.00	-	
1223	COMMUNITY TRANSITION CENTER	112	CLASSIFIED SALARIES	1.60	1.60	-	
1229	BEHAVIORAL PROGRAM	111	LICENSED SALARIES	2.00	2.00	-	
1229	BEHAVIORAL PROGRAM	112	CLASSIFIED SALARIES	10.76	10.39	(0.37)	Shifted EA support to Life Skills and ERC.
1250	SPECIAL EDUCATION PROGRAM	111	LICENSED SALARIES	9.00	9.00	-	
1250	SPECIAL EDUCATION PROGRAM	112	CLASSIFIED SALARIES	13.99	14.77	0.78	Additional EA support at Metolius and Madras Elementary.
1283	ALTERNATIVE EDUCATION PROGRAM	111	LICENSED SALARIES	5.00	4.25	(0.75)	.50 FTE position moved to function 2122 - Counseling at Bridges and overall decrease of .25 FTE at Bridges.
1283	ALTERNATIVE EDUCATION PROGRAM	112	CLASSIFIED SALARIES	3.16	2.69	(0.48)	.25 FTE moved to function 2410 -Office of the Principal and overall decrease of .24 FTE EA.
1291	ESL INSTRUCTIONAL PROGRAM	111	LICENSED SALARIES	7.00	9.00	2.00	Increase to support ELL students at WS K-8.
1291	ESL INSTRUCTIONAL PROGRAM	112	CLASSIFIED SALARIES	4.44	7.66	3.22	Increase to support ELL students at WS K-8.
2112	ATTENDANCE SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	-	
2114	STUDENT ACCOUNTING SERVICES	112	CLASSIFIED SALARIES	3.34	3.34	-	
2122	COUNSELING SERVICES	111	LICENSED SALARIES	6.50	7.00	0.50	.50 FTE position moved from function 1283 - Alternative Education program at Bridges.
2122	COUNSELING SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	-	

**JEFFERSON COUNTY SCHOOL DISTRICT
GENERAL FUND - FTE REPORT
FYE JUNE 30, 2018**

FUNCTION		OBJECT		FY16-17 ADOPTED BUDGET	FY17-18 ADOPTED BUDGET	INCREASE/ (DECREASE)	NOTES
2122	COUNSELING SERVICES	132	EXTRA DAYS SALARIES	0.36	0.26	(0.10)	Eliminated extra days for elementary counselors.
2130	HEALTH & NURSING SERVICES	112	CLASSIFIED SALARIES	0.88	0.88	-	
2130	HEALTH & NURSING SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	-	
2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	113	ADMINISTRATORS	1.00	1.00	-	
2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.10	1.35	0.25	.50 FTE Data Specialist/TAG positon not budgeted in FY17-18 and .75 FTE increase for Madras Elementary support.
2211	IMPROVEMENT OF INSTRUCTION SERVICES	112	CLASSIFIED SALARIES	0.50	0.50	-	
2211	IMPROVEMENT OF INSTRUCTION SERVICES	113	ADMINISTRATORS	0.85	0.85	-	
2220	EDUCATIONAL MEDIA SERVICES	111	LICENSED SALARIES	1.00		(1.00)	Librarian position not budgeted for in FY17-18.
2220	EDUCATIONAL MEDIA SERVICES	112	CLASSIFIED SALARIES	6.68	6.68	-	
2220	EDUCATIONAL MEDIA SERVICES	132	EXTRA DAYS SALARIES	0.05		(0.05)	Librarian position not budgeted for in FY17-18.
2321	OFFICE OF THE SUPERINTENDENT SERVICES	113	ADMINISTRATORS	1.00	2.00	1.00	
2321	OFFICE OF THE SUPERINTENDENT SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	-	
2410	OFFICE OF THE PRINCIPAL SERVICES	112	CLASSIFIED SALARIES	11.25	11.50	0.25	Moved .25 FTE from function 1283 - Alternative Education.
2410	OFFICE OF THE PRINCIPAL SERVICES	113	ADMINISTRATORS	12.00	11.40	(0.60)	.60 FTE Administrator reduction at MHS.
2520	FISCAL SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	-	
2520	FISCAL SERVICES	113	ADMINISTRATORS	1.00	1.00	-	
2520	FISCAL SERVICES	114	MANAGERIAL - CLASSIFIED	2.00	2.00	-	
2542	BUILDING SERVICES	112	CLASSIFIED SALARIES	21.80	21.95	0.15	Additional support for Warms Springs - Bridges facility.
2543	GROUND SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	-	
2544	MAINTENANCE SERVICES	112	CLASSIFIED SALARIES	6.80	6.80	-	
2544	MAINTENANCE SERVICES	114	MANAGERIAL - CLASSIFIED	0.90	0.90	-	
2552	VEHICLE OPERATION SERVICES	112	CLASSIFIED SALARIES	23.01	24.24	1.23	1.0 FTE increase for field trip bus driver and .23 FTE for EA support and bus driver regular routes.
2552	VEHICLE OPERATION SERVICES	113	ADMINISTRATORS	0.25	0.25	-	
2552	VEHICLE OPERATION SERVICES	114	MANAGERIAL - CLASSIFIED	1.10	1.10	-	
2572	PURCHASING SERVICES	112	CLASSIFIED SALARIES	0.33	0.33	-	
2573	WAREHOUSING & DISTRIBUTING SERVICES	112	CLASSIFIED SALARIES	0.37	0.37	-	
2640	STAFF SERVICES	112	CLASSIFIED SALARIES	2.50	2.50	-	
2640	STAFF SERVICES	113	ADMINISTRATORS	0.75	0.75	-	
2640	STAFF SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	-	
2660	TECHNOLOGY SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	-	
TOTAL				359.43	366.32	6.89	

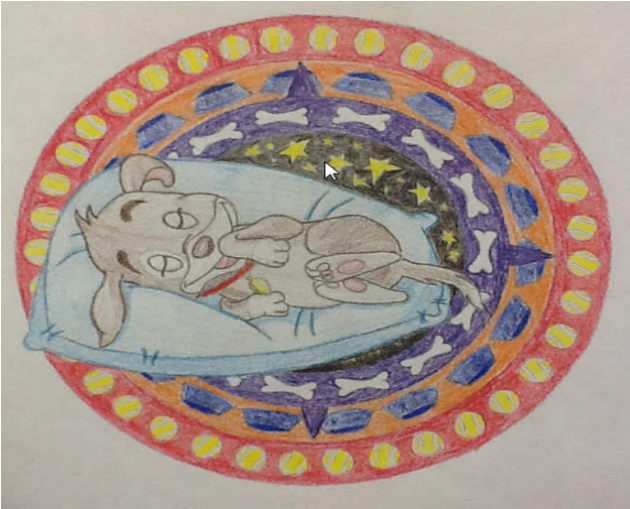
RESOURCES

AND



Artwork provided by MHS Student FY16-17

REQUIREMENTS



Artwork provided by MHS Student FY16-17

REPORT BY FUND

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	100	GENERAL FUND						
	1111	CURRENT YEAR'S TAXES	3,728,747	3,972,271	3,895,000	4,158,200	4,158,200	4,158,200
	1112	PRIOR YEAR'S TAXES	145,302	140,266	97,500	150,800	150,800	150,800
	1113	COUNTY TAX SALES FOR BACK TAXES	3,334	6,203	-	-	-	-
	1114	PAYMENTS IN LIEU OF PROPERTY TAXES	-	-	-	-	-	-
	1312	TUITION FROM OTHER OREGON DISTRICTS	80,949	72,522	50,000	25,000	25,000	25,000
	1415	TRANSP FEES IN-DISTRICT	31,632	32,959	30,000	30,000	30,000	30,000
	1420	SUMMER SCHOOL TRANSPORTATION	3,749	-	-	-	-	-
	1510	INTEREST ON INVESTMENTS	74,839	97,320	63,100	123,000	123,000	123,000
	1710	ADMISSIONS	19,268	20,312	17,500	20,000	20,000	20,000
	1910	RENTAL REVENUE	33,625	28,389	27,500	27,500	27,500	27,500
	1920	DONATIONS/CONTRIBUTIONS	250	19	-	-	-	-
	1980	FEES CHARGED TO GRANTS	181,101	188,963	103,000	89,031	89,031	89,031
	1990	LOCAL MISCELLANEOUS REV	14,088	21,114	10,000	20,000	20,000	20,000
	1991	MIS REVENUE - INSTRUCTION	98,522	67,936	55,000	55,000	55,000	55,000
	1992	MIS REVENUE - SUPPORT SERVICES	72,050	46,878	50,000	50,000	50,000	50,000
	1993	MIS REVENUE - COMMUNITY SERVICES	3,453	1,270	1,500	-	-	-
	1994	FINGERPRINTING CHARGES	5,638	3,781	5,000	5,000	5,000	5,000
	1995	MEDICAID REVENUES	24,981	29,758	20,000	24,500	24,500	24,500
	1996	EMPLOYEE WELLNESS FEES	1,561	-	-	-	-	-
	1997	PAY TO PLAY	12,690	10,919	7,500	10,000	10,000	10,000
	1998	E-RATE REVENUE	-	-	-	-	-	-
	1999	PERS UAL	977,707	1,032,707	1,082,708	1,143,207	1,143,207	1,143,207
1000 REVENUE FROM LOCAL SOURCES			5,513,485	5,773,587	5,515,308	5,931,238	5,931,238	5,931,238
	2101	COUNTY SCHOOL FUNDS	44,930	49,453	44,000	45,000	45,000	45,000
2000 REVENUE FROM INTERMEDIATE SOURCES			44,930	49,453	44,000	45,000	45,000	45,000
	3101	STATE SCHOOL FUND	22,130,383	21,989,564	22,908,326	25,233,650	25,233,650	25,233,650

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	100	GENERAL FUND						
	3103	COMMON SCHOOL FUND	247,829	299,102	281,951	370,829	370,829	370,829
	3299	STATE GRANT/RESTRICTED	10,920	-	-	-	-	-
	3000	REVENUE FROM STATE SOURCES	22,389,132	22,288,665	23,190,277	25,604,479	25,604,479	25,604,479
	4300	FEDERAL GRANT (DIRECT)	61,380	62,677	62,000	64,500	64,500	64,500
	4711	CARL PERKINS GRANT	5,620	3,061	2,000	3,000	3,000	3,000
	4712	TITLE I-C SUMMER PROGRAM	-	-	-	-	-	-
	4801	FEDERAL FOREST FEES	91,835	97,895	-	-	-	-
	4802	IMPACT AID ENTITLEMENT	2,165,658	2,376,787	2,400,000	2,256,000	2,256,000	2,256,000
	4000	REVENUE FROM FEDERAL SOURCES	2,324,493	2,540,420	2,464,000	2,323,500	2,323,500	2,323,500
	5201	INTERFUND TRANSFER - GENERAL FUND	-	445,934	-	-	-	-
	5300	SALE/COMP LOSS OF ASSETS	8,200	-	-	-	-	-
	5400	BEGINNING FUND BALANCE	6,669,506	6,130,653	5,652,305	5,986,670	5,986,670	5,986,670
	5000	OTHER RESOURCES	6,677,706	6,576,587	5,652,305	5,986,670	5,986,670	5,986,670
Total Fund 100 General Fund			36,949,745	37,228,712	36,865,890	39,890,887	39,890,887	39,890,887

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Requirements Report

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	100	GENERAL FUND								
Function	1111	ELEMENTARY INSTRUCTION								
	100	3,959,700	3,965,890	4,154,332	81.36	4,365,374	83.67	4,365,374	4,365,374	83.67
	200	2,228,513	2,110,591	2,316,401	-	2,571,801	-	2,571,801	2,571,801	-
	300	82,066	89,293	92,226	-	86,978	-	86,978	86,978	-
	400	82,170	66,994	116,592	-	122,940	-	122,940	122,940	-
	500	-	13,854	-	-	-	-	-	-	-
Total Function	1111	6,352,450	6,246,622	6,679,551	81.36	7,147,093	83.67	7,147,093	7,147,093	83.67
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS								
	100	1,435,740	1,547,902	1,671,064	30.02	1,689,225	29.38	1,689,225	1,689,225	29.38
	200	804,297	801,939	888,008	-	965,762	-	965,762	965,762	-
	300	22,051	34,292	31,764	-	21,945	-	21,945	21,945	-
	400	26,303	53,294	51,887	-	76,689	-	76,689	76,689	-
	500	-	5,769	-	-	-	-	-	-	-
Total Function	1121	2,288,391	2,443,196	2,642,723	30.02	2,753,622	29.38	2,753,622	2,753,622	29.38
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR								
	100	108,164	105,546	109,305	3.48	122,086	3.68	122,086	122,086	3.68
	200	43,125	42,545	32,602	-	40,560	-	40,560	40,560	-
	300	10,822	12,500	11,100	-	15,950	-	15,950	15,950	-
	400	26,290	13,615	9,500	-	9,065	-	9,065	9,065	-
	600	659	700	200	-	200	-	200	200	-
Total Function	1122	189,059	174,905	162,707	3.48	187,861	3.68	187,861	187,861	3.68
Function	1131	HIGH SCHOOL PROGRAMS								
	100	1,792,998	1,832,648	1,953,178	33.49	1,876,517	30.87	1,876,517	1,876,517	30.87
	200	979,868	911,738	1,038,598	-	1,050,705	-	1,050,705	1,050,705	-
	300	110,219	150,486	170,215	-	95,391	-	95,391	95,391	-
	400	40,907	20,671	168,458	-	93,425	-	93,425	93,425	-
	500	-	5,769	-	-	-	-	-	-	-
	600	275	919	1,365	-	1,365	-	1,365	1,365	-
Total Function	1131	2,924,267	2,922,231	3,331,814	33.49	3,117,403	30.87	3,117,403	3,117,403	30.87
Function	1132	HIGH SCHOOL EXTRACURRICULAR								
	100	298,065	300,862	313,184	5.12	336,436	5.20	336,436	336,436	5.20
	200	118,204	118,745	111,716	-	136,634	-	136,634	136,634	-
	300	60,925	56,321	56,842	-	50,811	-	50,811	50,811	-
	400	54,746	32,376	32,900	-	31,850	-	31,850	31,850	-
	600	7,315	7,569	8,250	-	7,450	-	7,450	7,450	-
Total Function	1132	539,254	515,873	522,892	5.12	563,180	5.20	563,180	563,180	5.20
Function	1210	PROGRAMS FOR THE TALENTED AND GIFTED								
	100	69,827	64,416	39,681	0.50	34,670	0.58	34,670	34,670	0.58
	200	39,062	19,338	20,549	-	19,075	-	19,075	19,075	-
	300	711	1,492	300	-	300	-	300	300	-
	400	-	39	1,000	-	1,000	-	1,000	1,000	-
Total Function	1210	109,600	85,285	61,530	0.50	55,045	0.58	55,045	55,045	0.58
Function	1220	LIFE SKILLS PROGRAMS								
	100	802,136	857,403	1,031,547	31.71	1,068,707	33.15	1,068,707	1,068,707	33.15
	200	460,668	510,877	617,155	-	674,508	-	674,508	674,508	-
	300	-	-	-	-	-	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	100	GENERAL FUND									
		400 SUPPLIES & MATERIALS	7,037	7,088	9,300	-	9,600	-	9,600	9,600	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1220	LIFE SKILLS PROGRAMS	1,269,842	1,375,368	1,658,003	31.71	1,752,816	33.15	1,752,816	1,752,816	33.15
Function	1221	LEARNING CENTER - STRUCTURED AND INTENSIVE									
		100 SALARIES	-	3,209.22	1,136.00	-	2,968.00	-	2,968	2,968	-
		200 ASSOCIATED PAYROLL COSTS	-	658.88	262.19	-	996.01	-	996	996	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1221	LEARNING CENTER - STRUCTURED AND INTEN	-	3,868	1,398	-	3,964	-	3,964	3,964	-
Function	1223	COMMUNITY TRANSITION CENTER									
		100 SALARIES	107,310	94,529	109,339	2.60	117,649	2.60	117,649	117,649	2.60
		200 ASSOCIATED PAYROLL COSTS	62,959	34,626	55,047	-	60,633	-	60,633	60,633	-
		300 PURCHASED SERVICES	-	450	4,596	-	2,433	-	2,433	2,433	-
		400 SUPPLIES & MATERIALS	8	1,677	500	-	500	-	500	500	-
		600 OTHER OBJECTS	24,795	35,964	35,604	-	39,563	-	39,563	39,563	-
Total Function	1223	COMMUNITY TRANSITION CENTER	195,072	167,246	205,086	2.60	220,778	2.60	220,778	220,778	2.60
Function	1227	EXTENDED SCHOOL YEAR PROGRAMS									
		100 SALARIES	15,653	16,102	16,602	-	19,510	-	19,510	19,510	-
		200 ASSOCIATED PAYROLL COSTS	4,064	4,701	5,606	-	7,034	-	7,034	7,034	-
		300 PURCHASED SERVICES	-	3,585	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	163	78	150	-	150	-	150	150	-
Total Function	1227	EXTENDED SCHOOL YEAR PROGRAMS	19,879	24,466	22,358	-	26,694	-	26,694	26,694	-
Function	1229	BEHAVIORAL PROGRAMS									
		100 SALARIES	204,117	326,353	338,881	12.76	337,308	12.39	337,308	337,308	12.39
		200 ASSOCIATED PAYROLL COSTS	115,404	131,942	156,937	-	174,027	-	174,027	174,027	-
		300 PURCHASED SERVICES	-	-	-	-	500	-	500	500	-
		400 SUPPLIES & MATERIALS	3,753	421	2,700	-	1,000	-	1,000	1,000	-
Total Function	1229	BEHAVIORAL PROGRAMS	323,275	458,715	498,517	12.76	512,835	12.39	512,835	512,835	12.39
Function	1250	SPECIAL EDUCATION PROGRAM									
		100 SALARIES	819,922	819,798	878,442	22.99	890,433	23.77	890,433	890,433	23.77
		200 ASSOCIATED PAYROLL COSTS	454,420	410,102	477,465	-	527,794	-	527,794	527,794	-
		300 PURCHASED SERVICES	-	556	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	15,811	17,267	15,150	-	9,750	-	9,750	9,750	-
Total Function	1250	SPECIAL EDUCATION PROGRAM	1,290,154	1,247,723	1,371,057	22.99	1,427,976	23.77	1,427,976	1,427,976	23.77
Function	1283	ALTERNATIVE EDUCATION PROGRAM									
		100 SALARIES	238,959	288,351	382,516	8.16	319,891	6.93	319,891	319,891	6.93
		200 ASSOCIATED PAYROLL COSTS	136,097	143,766	221,227	-	218,812	-	218,812	218,812	-
		300 PURCHASED SERVICES	15,672	100,374	103,808	-	189,780	-	189,780	189,780	-
		400 SUPPLIES & MATERIALS	35,192	51,325	45,240	-	22,455	-	22,455	22,455	-
		600 OTHER OBJECTS	-	-	787	-	595	-	595	595	-
Total Function	1283	ALTERNATIVE EDUCATION PROGRAM	425,921	583,815	753,578	8.16	751,534	6.93	751,534	751,534	6.93
Function	1291	ESL INSTRUCTIONAL PROGRAM									
		100 SALARIES	540,169	434,201	506,425	11.44	768,888	16.66	768,888	768,888	16.66
		200 ASSOCIATED PAYROLL COSTS	359,033	282,523	327,709	-	511,699	-	511,699	511,699	-
		400 SUPPLIES & MATERIALS	3,107	1,330	4,400	-	5,750	-	5,750	5,750	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	100	GENERAL FUND									
Total Function	1291	ESL INSTRUCTIONAL PROGRAM	902,310	718,054	838,533	11.44	1,286,337	16.66	1,286,337	1,286,337	16.66
Function	1296	INDIAN EDUCATION									
		400 SUPPLIES & MATERIALS		744	-	-	-	-			
Total Function	1296	INDIAN EDUCATION	-	744	-	-	-	-	-	-	-
Function	1460	SPECIAL PROGRAMS, SUMMER SCHOOL									
		100 SALARIES	-	-	43,500	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	12,933	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	1460	SPECIAL PROGRAMS, SUMMER SCHOOL	-	-	56,433	-	-	-	-	-	-
Major Function	1000		16,829,473	16,968,111	18,806,180	243.62	19,807,137	248.88	19,807,137	19,807,137	249
Function	2112	ATTENDANCE SERVICES									
		100 SALARIES	37,017	38,821	39,316	1.00	31,945	1.00	31,945	31,945	1.00
		200 ASSOCIATED PAYROLL COSTS	27,289	23,761	27,787	-	25,600	-	25,600	25,600	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	2112	ATTENDANCE SERVICES	64,306	62,582	67,103	1.00	57,545	1.00	57,545	57,545	1.00
Function	2114	STUDENT ACCOUNTING SERVICES									
		100 SALARIES	112,924	117,286	118,298	3.34	123,046	3.34	123,046	123,046	3.34
		200 ASSOCIATED PAYROLL COSTS	85,282	68,823	84,068	-	82,082	-	82,082	82,082	-
		400 SUPPLIES & MATERIALS	1,225	-	-	-	-	-	-	-	-
Total Function	2114	STUDENT ACCOUNTING SERVICES	199,430	186,109	202,366	3.34	205,128	3.34	205,128	205,128	3.34
Function	2115	STUDENT SAFETY SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	72,240	73,816	76,500	-	90,689	-	90,689	90,689	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	2115	STUDENT SAFETY SERVICES	72,240	73,816	76,500	-	90,689	-	90,689	90,689	-
Function	2122	COUNSELING SERVICES									
		100 SALARIES	338,505	395,311	423,072	7.86	477,648	8.26	477,648	477,648	8.26
		200 ASSOCIATED PAYROLL COSTS	199,713	203,617	234,756	-	276,378	-	276,378	276,378	-
		300 PURCHASED SERVICES	1,443	3,993	2,000	-	1,500	-	1,500	1,500	-
		400 SUPPLIES & MATERIALS	7,065	8,497	8,181	-	9,200	-	9,200	9,200	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	2122	COUNSELING SERVICES	546,725	611,418	668,009	7.86	764,727	8.26	764,727	764,727	8.26
Function	2130	HEALTH & NURSING SERVICES									
		100 SALARIES	84,573	84,345	89,439	1.88	84,627	1.88	84,627	84,627	1.88
		200 ASSOCIATED PAYROLL COSTS	43,350	46,735	56,348	-	65,479	-	65,479	65,479	-
		300 PURCHASED SERVICES	3,537	3,775	2,995	-	1,940	-	1,940	1,940	-
		400 SUPPLIES & MATERIALS	13,369	12,228	13,450	-	14,505	-	14,505	14,505	-
		600 OTHER OBJECTS	135	140	150	-	150	-	150	150	-
Total Function	2130	HEALTH & NURSING SERVICES	144,964	147,223	162,382	1.88	166,701	1.88	166,701	166,701	1.88
Function	2160	OTHER STUDENT TREATMENT SERVICES									

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	100	GENERAL FUND									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	54,306	64,995	64,900	-	69,000	-	69,000	69,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	2160	OTHER STUDENT TREATMENT SERVICES	54,306	64,995	64,900	-	69,000	-	69,000	69,000	-
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
		100 SALARIES	114,868	114,868	118,635	1.00	126,161	1.00	126,161	126,161	1.00
		200 ASSOCIATED PAYROLL COSTS	55,331	52,377	70,557	-	71,262	-	71,262	71,262	-
		300 PURCHASED SERVICES	36,462	38,190	45,050	0.50	44,400	0.50	44,400	44,400	0.50
		400 SUPPLIES & MATERIALS	95	95	1,200	-	1,200	-	1,200	1,200	-
		600 OTHER OBJECTS	1,121	1,042	1,300	-	1,050	-	1,050	1,050	-
Total Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERV	207,877	206,573	236,742	1.50	244,073	1.50	244,073	244,073	1.50
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	155,238	166,951	196,283	2.45	220,588	2.70	220,588	220,588	2.70
		200 ASSOCIATED PAYROLL COSTS	92,247	92,899	112,948	-	130,693	-	130,693	130,693	-
		300 PURCHASED SERVICES	1,854	1,383	1,775	-	1,775	-	1,775	1,775	-
		400 SUPPLIES & MATERIALS	4,531	12,704	7,500	-	7,500	-	7,500	7,500	-
		600 OTHER OBJECTS	1,255	1,255	1,500	-	1,500	-	1,500	1,500	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	255,125	275,193	320,006	2.45	362,055	2.70	362,055	362,055	2.70
Function	2213	CURRICULUM DEVELOPMENT									
		100 SALARIES	1,568	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	496	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	2213	CURRICULUM DEVELOPMENT	2,065	-	-	-	-	-	-	-	-
Function	2220	EDUCATIONAL MEDIA SERVICES									
		100 SALARIES	235,715	249,536	211,525	7.73	206,998	6.68	206,998	206,998	6.68
		200 ASSOCIATED PAYROLL COSTS	178,520	169,216	185,271	-	165,652	-	165,652	165,652	-
		300 PURCHASED SERVICES	2,189	3,138	-	-	500	-	500	500	-
		400 SUPPLIES & MATERIALS	33,079	33,059	37,320	-	35,175	-	35,175	35,175	-
		600 OTHER OBJECTS	235	245	225	-	225	-	225	225	-
Total Function	2220	EDUCATIONAL MEDIA SERVICES	449,739	455,194	434,341	7.73	408,550	6.68	408,550	408,550	6.68
Function	2230	ASSESSMENT & TESTING									
		100 SALARIES	42,210	57,929	74,875	-	89,600	-	89,600	89,600	-
		200 ASSOCIATED PAYROLL COSTS	6,101	7,083	17,281	-	30,068	-	30,068	30,068	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	1,997	989	17,000	-	17,000	-	17,000	17,000	-
Total Function	2230	ASSESSMENT & TESTING	50,308	66,001	109,156	-	136,668	-	136,668	136,668	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	2,568	6,452	14,670	-	15,930	-	15,930	15,930	-
		200 ASSOCIATED PAYROLL COSTS	27,893	40,213	49,266	-	49,478	-	49,478	49,478	-
		300 PURCHASED SERVICES	1,588	6,387	7,333	-	8,500	-	8,500	8,500	-
		400 SUPPLIES & MATERIALS	12,670	9,924	13,000	-	13,000	-	13,000	13,000	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	44,719	62,977	84,269	-	86,908	-	86,908	86,908	-
Function	2244	ADMINISTRATION STAFF DEVELOPMENT									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	13,745	15,809	25,000	-	36,000	-	36,000	36,000	-

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	100	GENERAL FUND									
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	2244	ADMINISTRATION STAFF DEVELOPMENT	13,745	15,809	25,000	-	36,000	-	36,000	36,000	-
Function	2310	BOARD OF EDUCATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	85,024	112,823	132,000	-	150,000	-	150,000	150,000	-
		400 SUPPLIES & MATERIALS	2,448	688	2,500	-	2,500	-	2,500	2,500	-
		600 OTHER OBJECTS	7,575	6,507	35,450	-	29,450	-	29,450	29,450	-
Total Function	2310	BOARD OF EDUCATION SERVICES	95,047	120,019	169,950	-	181,950	-	181,950	181,950	-
Function	2321	OFFICE OF THE SUPERINTENDENT SERVICES									
		100 SALARIES	210,753	214,888	217,972	2.00	341,772	3.00	341,772	341,772	3.00
		200 ASSOCIATED PAYROLL COSTS	129,174	128,032	127,267	-	171,593	-	171,593	171,593	-
		300 PURCHASED SERVICES	12,331	11,552	8,614	-	13,000	-	13,000	13,000	-
		400 SUPPLIES & MATERIALS	2,565	8,967	6,600	-	11,750	-	11,750	11,750	-
		600 OTHER OBJECTS	1,136	1,125	1,250	-	1,250	-	1,250	1,250	-
Total Function	2321	OFFICE OF THE SUPERINTENDENT SERVICES	355,960	364,564	361,703	2.00	539,365	3.00	539,365	539,365	3.00
Function	2329	OTHER EXECUTIVE ADMINISTRATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	30,919	31,470	40,605	-	43,405	-	43,405	43,405	-
		400 SUPPLIES & MATERIALS	7,817	7,785	6,250	-	6,750	-	6,750	6,750	-
Total Function	2329	OTHER EXECUTIVE ADMINISTRATION SERVICE	38,736	39,254	46,855	-	50,155	-	50,155	50,155	-
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
		100 SALARIES	1,307,287	1,497,114	1,611,891	23.25	1,579,055	22.90	1,579,055	1,579,055	22.90
		200 ASSOCIATED PAYROLL COSTS	820,019	782,327	873,079	-	906,547	-	906,547	906,547	-
		300 PURCHASED SERVICES	127,118	94,689	85,038	-	116,723	-	116,723	116,723	-
		400 SUPPLIES & MATERIALS	77,386	77,260	68,027	-	81,254	-	81,254	81,254	-
		600 OTHER OBJECTS	8,937	8,129	10,715	-	12,405	-	12,405	12,405	-
Total Function	2410	OFFICE OF THE PRINCIPAL SERVICES	2,340,746	2,459,518	2,648,750	23.25	2,695,984	22.90	2,695,984	2,695,984	22.90
Function	2520	FISCAL SERVICES									
		100 SALARIES	271,981	289,464	289,171	4.00	297,420	4.00	297,420	297,420	4.00
		200 ASSOCIATED PAYROLL COSTS	135,324	141,624	177,979	-	182,742	-	182,742	182,742	-
		300 PURCHASED SERVICES	30,788	35,981	33,200	-	39,200	-	39,200	39,200	-
		400 SUPPLIES & MATERIALS	34,534	42,903	42,450	-	52,450	-	52,450	52,450	-
		600 OTHER OBJECTS	2,266	2,367	6,010	-	6,010	-	6,010	6,010	-
Total Function	2520	FISCAL SERVICES	474,893	512,341	548,811	4.00	577,821	4.00	577,821	577,821	4.00
Function	2528	RISK MANAGEMENT SERVICES									
		600 OTHER OBJECTS	74,061	75,420	79,300	-	77,400	-	77,400	77,400	-
Total Function	2528	RISK MANAGEMENT SERVICES	74,061	75,420	79,300	-	77,400	-	77,400	77,400	-
Function	2542	BUILDING SERVICES									
		100 SALARIES	884,216	921,159	1,004,074	21.80	1,032,518	21.95	1,032,518	1,032,518	21.95
		200 ASSOCIATED PAYROLL COSTS	572,881	562,944	614,130	-	683,125	-	683,125	683,125	-
		300 PURCHASED SERVICES	786,095	682,255	736,900	-	738,800	-	738,800	738,800	-
		400 SUPPLIES & MATERIALS	107,385	97,988	115,970	-	117,670	-	117,670	117,670	-

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	100	GENERAL FUND									
		500 CAPITAL OUTLAY	-	12,317	-	-	-	-	-	-	-
		600 OTHER OBJECTS	133,923	135,629	145,900	-	149,150	-	149,150	149,150	-
Total Function	2542	BUILDING SERVICES	2,484,499	2,412,292	2,616,974	21.80	2,721,263	21.95	2,721,263	2,721,263	21.95
Function	2543	GROUNDS SERVICES									
		100 SALARIES	10,941	-	51,040	1.00	52,986	1.00	52,986	52,986	1.00
		200 ASSOCIATED PAYROLL COSTS	1,576	-	25,838	-	34,650	-	34,650	34,650	-
		300 PURCHASED SERVICES	14,879	17,828	18,300	-	23,500	-	23,500	23,500	-
		400 SUPPLIES & MATERIALS	46,101	30,676	44,200	-	37,800	-	37,800	37,800	-
		600 OTHER OBJECTS	-	50	150	-	150	-	150	150	-
Total Function	2543	GROUNDS SERVICES	73,496	48,554	139,528	1.00	149,086	1.00	149,086	149,086	1.00
Function	2544	MAINTENANCE SERVICES									
		100 SALARIES	485,556	548,114	462,913	7.70	487,056	7.70	487,056	487,056	7.70
		200 ASSOCIATED PAYROLL COSTS	288,645	292,191	279,494	-	297,342	-	297,342	297,342	-
		300 PURCHASED SERVICES	44,693	61,955	56,710	-	62,210	-	62,210	62,210	-
		400 SUPPLIES & MATERIALS	152,290	180,058	140,300	-	138,800	-	138,800	138,800	-
		500 CAPITAL OUTLAY	15,460	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	8,861	6,359	9,100	-	9,100	-	9,100	9,100	-
Total Function	2544	MAINTENANCE SERVICES	995,504	1,088,677	948,518	7.70	994,508	7.70	994,508	994,508	7.70
Function	2546	SECURITY SERVICES									
		300 PURCHASED SERVICES	3,877	4,194	4,250	-	4,700	-	4,700	4,700	-
Total Function	2546	SECURITY SERVICES	3,877	4,194	4,250	-	4,700	-	4,700	4,700	-
Function	2552	VEHICLE OPERATION SERVICES									
		100 SALARIES	798,643	829,668	879,265	24.36	943,138	25.59	943,138	943,138	25.59
		200 ASSOCIATED PAYROLL COSTS	621,598	624,817	673,431	-	799,747	-	799,747	799,747	-
		300 PURCHASED SERVICES	45,125	54,526	62,653	-	53,947	-	53,947	53,947	-
		400 SUPPLIES & MATERIALS	220,946	190,805	287,750	-	270,250	-	270,250	270,250	-
		600 OTHER OBJECTS	24,986	30,365	36,597	-	37,797	-	37,797	37,797	-
Total Function	2552	VEHICLE OPERATION SERVICES	1,711,298	1,730,181	1,969,696	24.36	2,104,879	25.59	2,104,879	2,104,879	25.59
Function	2572	PURCHASING SERVICES									
		100 SALARIES	15,248	18,579	14,819	0.33	15,273	0.33	15,273	15,273	0.33
		200 ASSOCIATED PAYROLL COSTS	9,657	9,901	9,141	-	10,036	-	10,036	10,036	-
		400 SUPPLIES & MATERIALS	7,379	13,313	2,500	-	2,500	-	2,500	2,500	-
		600 OTHER OBJECTS	-	-	1,200	-	1,200	-	1,200	1,200	-
Total Function	2572	PURCHASING SERVICES	32,284	41,793	27,660	0.33	29,009	0.33	29,009	29,009	0.33
Function	2573	WAREHOUSING & DISTRIBUTING SERVICES									
		100 SALARIES	4,671	10,410	12,378.52	0.37	13,143.58	0.37	13,144	13,144	0.37
		200 ASSOCIATED PAYROLL COSTS	1,690	7,039	9,391.56	-	10,372.95	-	10,373	10,373	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	2573	WAREHOUSING & DISTRIBUTING SERVICES	6,361	17,449	21,770	0.37	23,517	0.37	23,517	23,517	0.37
Function	2574	PRINTING/COPYING SERVICES									
		300 PURCHASED SERVICES	-	8,482	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	699	7,500	-	20,000	-	20,000	20,000	-
		500 CAPITAL OUTLAY	-	-	-	-	1,000	-	1,000	1,000	-
Total Function	2574	PRINTING/COPYING SERVICES	-	9,181	7,500	-	21,000	-	21,000	21,000	-

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			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	100	GENERAL FUND									
Function	2623	EVALUATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	10,500	10,500	15,000	-	12,000	-	12,000	12,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	2623	EVALUATION SERVICES	10,500	10,500	15,000	-	12,000	-	12,000	12,000	-
Function	2626	GRANT WRITING SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	7,110	20,000	-	15,000	-	15,000	15,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	2626	GRANT WRITING SERVICES	-	7,110	20,000	-	15,000	-	15,000	15,000	-
Function	2633	PUBLIC INFORMATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	32,979	33,066	38,750	-	33,250	-	33,250	33,250	-
		400 SUPPLIES & MATERIALS	277	-	1,500	-	1,500	-	1,500	1,500	-
Total Function	2633	PUBLIC INFORMATION SERVICES	33,256	33,066	40,250	-	34,750	-	34,750	34,750	-
Function	2640	STAFF SERVICES									
		100 SALARIES	289,439	223,896	248,256	4.25	266,482	4.25	266,482	266,482	4.25
		200 ASSOCIATED PAYROLL COSTS	130,605	136,606	169,242	-	174,043	-	174,043	174,043	-
		300 PURCHASED SERVICES	8,703	12,222	16,175	-	11,500	-	11,500	11,500	-
		400 SUPPLIES & MATERIALS	26,571	28,207	31,500	-	39,750	-	39,750	39,750	-
		600 OTHER OBJECTS	1,025	912	1,500	-	1,750	-	1,750	1,750	-
Total Function	2640	STAFF SERVICES	456,343	401,843	466,672	4.25	493,525	4.25	493,525	493,525	4.25
Function	2642	RECRUITMENT AND PLACEMENT SERVICES									
		300 PURCHASED SERVICES	4,990	2,539	7,000	-	6,000	-	6,000	6,000	-
		400 SUPPLIES & MATERIALS	553	2,564	600	-	600	-	600	600	-
		600 OTHER OBJECTS	5,999	4,071	5,500	-	5,500	-	5,500	5,500	-
Total Function	2642	RECRUITMENT AND PLACEMENT SERVICES	11,542	9,174	13,100	-	12,100	-	12,100	12,100	-
Function	2645	HEALTH SERVICES - STAFF									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	8,501	1,262	2,000	-	2,000	-	2,000	2,000	-
		400 SUPPLIES & MATERIALS	101	-	-	-	-	-	-	-	-
Total Function	2645	HEALTH SERVICES - STAFF	8,603	1,262	2,000	-	2,000	-	2,000	2,000	-
Function	2660	TECHNOLOGY SERVICES									
		100 SALARIES	60,674	83,404	82,000	1.00	87,627	1.00	87,627	87,627	1.00
		200 ASSOCIATED PAYROLL COSTS	36,255	40,639	42,331	-	48,957	-	48,957	48,957	-
		300 PURCHASED SERVICES	85,554	62,610	67,605	-	74,546	-	74,546	74,546	-
		400 SUPPLIES & MATERIALS	139,695	141,366	157,720	-	133,670	-	133,670	133,670	-
		500 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	500	-	-	-	300	-	300	300	-
Total Function	2660	TECHNOLOGY SERVICES	322,678	328,019	349,656	1.00	345,100	1.00	345,100	345,100	1.00
Function	2669	TELECOMMUNICATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-

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Fund	100	GENERAL FUND									
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	155,720	161,515	143,940	-	158,220	-	158,220	158,220	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	2669	TELECOMMUNICATION SERVICES	155,720	161,515	143,940	-	158,220	-	158,220	158,220	-
Function	2700	SUPPLMENTAL RETIREMENT PROGRAM									
		100 SALARIES	115,053	96,010	70,039	-	54,694	-	54,694	54,694	-
		200 ASSOCIATED PAYROLL COSTS	9,356	7,373	5,428	-	4,239	-	4,239	4,239	-
		600 OTHER OBJECTS	200	-	200	-	-	-	-	-	-
Total Function	2700	SUPPLMENTAL RETIREMENT PROGRAM	124,609	103,383	75,667	-	58,933	-	58,933	58,933	-
Major Function	2000		11,915,562	12,207,197	13,168,325	115.82	13,930,307	117.45	13,930,307	13,930,307	117.45
Function	3320	COMMUNITY RECREATION SERVICES									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	37,500	37,500	30,000	-	30,000	-	30,000	30,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	3320	COMMUNITY RECREATION SERVICES	37,500	37,500	30,000	-	30,000	-	30,000	30,000	-
Function	3330	CIVIC SERVICES									
		100 SALARIES	-	56	250	-	250	-	250	250	-
		200 ASSOCIATED PAYROLL COSTS	-	83	73	-	94	-	94	94	-
		300 PURCHASED SERVICES	-	339	365	-	730	-	730	730	-
		400 SUPPLIES & MATERIALS	519	327	900	-	400	-	400	400	-
Total Function	3330	CIVIC SERVICES	519	805	1,588	-	1,474	-	1,474	1,474	-
Function	3390	OTHER COMMUNITY SERVICES									
		100 SALARIES	350	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	133	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	50	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	598	-	-	-	-	-	-	-	-
Total Function	3390	OTHER COMMUNITY SERVICES	1,130	-	-	-	-	-	-	-	-
Major Function	3000		39,149	38,305	31,588	-	31,474	-	31,474	31,474	-
Function	5201	TRANSFER TO GENERAL SUB FUNDS									
		700 TRANSFERS	804,000	718,393	376,000	-	534,900	-	534,900	534,900	-
Total Function	5201	TRANSFER TO GENERAL SUB FUNDS	804,000	718,393	376,000	-	534,900	-	534,900	534,900	-
Function	5202	TRANSFER TO SPECIAL REVENUES									
		700 TRANSFERS	255,457	258,659	245,840	-	271,700	-	271,700	271,700	-
Total Function	5202	TRANSFER TO SPECIAL REVENUES	255,457	258,659	245,840	-	271,700	-	271,700	271,700	-
Function	5203	TRANSFER TO DEBT SERVICE									
		700 TRANSFERS	975,452	1,030,439	1,082,709	-	1,143,207	-	1,143,207	1,143,207	-
Total Function	5203	TRANSFER TO DEBT SERVICE	975,452	1,030,439	1,082,709	-	1,143,207	-	1,143,207	1,143,207	-
Major Function	5000		2,034,909	2,007,491	1,704,549	-	1,949,807	-	1,949,807	1,949,807	-
Function	6110	OPERATING CONTINGENCY									
		800 OTHER USES OF FUNDS	-	-	100,000	-	450,000	-	450,000	450,000	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	100	GENERAL FUND									
Total Function	6110	OPERATING CONTINGENCY	-	-	100,000	-	450,000	-	450,000	450,000	-
Major Function	6000		-	-	100,000	-	450,000	-	450,000	450,000	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	6,130,653	6,007,608	3,055,248	-	3,722,162	-	3,722,162	3,722,162	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	6,130,653	6,007,608	3,055,248	-	3,722,162	-	3,722,162	3,722,162	-
Major Function	7000		6,130,653	6,007,608	3,055,248	-	3,722,162	-	3,722,162	3,722,162	-
Total Fund	100	GENERAL FUND	36,949,745	37,228,712	36,865,890	359.43	39,890,887	366.32	39,890,887	39,890,887	366.32

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	101	BUS PURCHASE FUND						
	3101	STATE SCHOOL FUND - GENERAL SUPPORT	639,097	135,352	135,000	174,500	174,500	174,500
	3000	REVENUE FROM STATE SOURCES	639,097	135,352	135,000	174,500	174,500	174,500
	5201	INTERFUND TRANSFER - GENERAL FUND	107,000	345,000	100,000	100,000	100,000	100,000
	5300	GAIN/COMPENSATION FOR FIXED ASSETS	90,664	60,000	-	-	-	-
	5400	BEGINNING FUND BALANCE	186,031	805,670	847,650	901,400	901,400	901,400
	5000	OTHER RESOURCES	383,695	1,210,670	947,650	1,001,400	1,001,400	1,001,400
Total Fund	101	BUS PURCHASE FUND	1,022,792	1,346,022	1,082,650	1,175,900	1,175,900	1,175,900

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	101	BUS PURCHASE FUND									
Function	2552	VEHICLE OPERATION SERVICES									
	500	CAPITAL OUTLAY	217,123	373,368	314,000	-	320,000	-	320,000	320,000	-
Total Function	2552	VEHICLE OPERATION SERVICES	217,123	373,368	314,000	-	320,000	-	320,000	320,000	-
Major Function	2000		217,123	373,368	314,000	-	320,000	-	320,000	320,000	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
	800	OTHER USES OF FUNDS	805,669	972,653	768,650	-	855,900		855,900	855,900	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	805,669	972,653	768,650	-	855,900	-	855,900	855,900	-
Major Function	7000		805,669	972,653	768,650	-	855,900	-	855,900	855,900	-
Total Fund	101	BUS PURCHASE FUND	1,022,792	1,346,021	1,082,650	-	1,175,900	-	1,175,900	1,175,900	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	102	EMPLOYEE WELLNESS PROGRAM						
	1996	EMPLOYEE WELLNESS FEES	-	195	2,000	100	100	100
	1000	REVENUE FROM LOCAL SOURCES	-	195	2,000	100	100	100
	5201	INTERFUND TRANSFER - GENERAL FUND	-	18,256	10,000	10,000	10,000	10,000
	5400	BEGINNING FUND BALANCE	-	-	16,000	14,600	14,600	14,600
	5000	OTHER RESOURCES	-	18,256	26,000	24,600	24,600	24,600
Total Fund	102	EMPLOYEE WELLNESS PROGRAM	-	18,451	28,000	24,700	24,700	24,700

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Fund	102	EMPLOYEE WELLNESS PURCHASE FUND									
Function	2552	VEHICLE OPERATION SERVICES									
	300	PURCHASED SERVICES	-	-	1,000	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	-	-	1,000	-	-	-	-	-	-
Function	2645	HEALTH SERVICES - STAFF									
	100	SALARIES	-	750	1,500	-	1,500	0.08	1,500	1,500	0.08
	200	ASSOCIATED PAYROLL COSTS	-	474	446	-	552	-	552	552	-
	300	PURCHASED SERVICES	-	550	4,500	-	2,000	-	2,000	2,000	-
	400	SUPPLIES & MATERIALS	-	2,143	2,554	-	5,948	-	5,948	5,948	-
Total Function	2645	HEALTH SERVICES - STAFF	-	3,917	9,000	-	10,000	0.08	10,000	10,000	0.08
Major Function	2000		-	3,917	10,000	-	10,000	0.08	10,000	10,000	0.08
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
	800	OTHER USES OF FUNDS	-	14,534	18,000	-	14,700	-	14,700	14,700	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	-	14,534	18,000	-	14,700	-	14,700	14,700	-
Major Function	7000		-	14,534	18,000	-	14,700	-	14,700	14,700	-
Total Fund	102	EMPLOYEE WELLNESS PROGRAM	-	18,451	28,000	-	24,700	0.08	24,700	24,700	0.08

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	104	WS HOUSING FUND						
	1910	RENTAL REVENUE	20,326	20,946	20,000	20,000	20,000	20,000
	1000	REVENUE FROM LOCAL SOURCES	20,326	20,946	20,000	20,000	20,000	20,000
	5400	BEGINNING FUND BALANCE	46,701	65,848	60,000	65,000	65,000	65,000
	5000	OTHER RESOURCES	46,701	65,848	60,000	65,000	65,000	65,000
Total Fund	104	WS HOUSING FUND	67,027	86,794	80,000	85,000	85,000	85,000

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	104	WS HOUSING FUND									
Function	2542	BUILDING SERVICES									
		300 PURCHASED SERVICES	329	1,632	1,300	-	3,700	-	3,700	3,700	-
Total Function	2542	BUILDING SERVICES	329	1,632	1,300	-	3,700	-	3,700	3,700	-
Function	2544	MAINTENANCE SERVICES									
		100 SALARIES	242	-	7,500	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	73	-	2,498	-	-	-	-	-	-
		300 PURCHASED SERVICES		519	7,000	-	15,000	-	15,000	15,000	-
		400 SUPPLIES & MATERIALS	535	16,640	26,702	-	31,300	-	31,300	31,300	-
Total Function	2544	MAINTENANCE SERVICES	850	17,159	43,700	-	46,300	-	46,300	46,300	-
Major Function	2000		1,180	18,791	45,000	-	50,000	-	50,000	50,000	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	65,848	68,003	35,000	-	35,000	-	35,000	35,000	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	65,848	68,003	35,000	-	35,000	-	35,000	35,000	-
Major Function	7000		65,848	68,003	35,000	-	35,000	-	35,000	35,000	-
Total Fund	104	WS HOUSING FUND	67,027	86,794	80,000	-	85,000	-	85,000	85,000	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	105	PERFORMING ARTS CENTER						
	1910	RENTALS	2,500	13,558	8,000	8,000	8,000	8,000
	1000	REVENUE FROM LOCAL SOURCES	2,500	13,558	8,000	8,000	8,000	8,000
	5201	INTERFUND TRANSFER - GENERAL FUND	40,000	84,137	135,000	150,500	150,500	150,500
	5400	BEGINNING FUND BALANCE	-	32,322	-	-	-	-
	5000	OTHER RESOURCES	40,000	116,459	135,000	150,500	150,500	150,500
Total Fund	105	PERFORMING ARTS CENTER	42,500	130,016	143,000	158,500	158,500	158,500

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	I05	PERFORMING ARTS CENTER									
Function	2542	BUILDING SERVICES									
		100 SALARIES	-	2,178	9,042	0.20	10,476	0.20	10,476	10,476	0.20
		200 ASSOCIATED PAYROLL COSTS	-	1,280	5,881	-	6,944	-	6,944	6,944	-
		300 PURCHASED SERVICES	-	47,165	47,000	-	50,500	-	50,500	50,500	-
		400 SUPPLIES & MATERIALS	-	3,241	4,000	-	4,500	-	4,500	4,500	-
Total Function	2542	BUILDING SERVICES	-	53,865	65,923	0.20	72,419	0.20	72,419	72,419	0.20
Function	2543	GROUNDS SERVICE									
		400 SUPPLIES & MATERIALS	-	-	500	-	500	-	500	500	-
Total Function	2543	GROUNDS SERVICE	-	-	500	-	500	-	500	500	-
Function	2544	MAINTENANCE SERVICES									
		300 PURCHASED SERVICES	-	384	500	-	3,260	-	3,260	3,260	-
		400 SUPPLIES & MATERIALS	-	1,073	3,650	-	3,650	-	3,650	3,650	-
Total Function	2544	MAINTENANCE SERVICES	-	1,458	4,150	-	6,910	-	6,910	6,910	-
Function	2546	SECURITY SERVICES									
		300 PURCHASED SERVICES	-	692	500	-	1,300	-	1,300	1,300	-
Total Function	2546	SECURITY SERVICES	-	692	500	-	1,300	-	1,300	1,300	-
Major Function	2000		-	56,015	71,073	0.20	81,129	0.20	81,129	81,129	0.20
Function	3390	OTHER COMMUNITY SERVICES									
		100 SALARIES	6,033	37,236	37,075	1.00	39,381	1.00	39,381	39,381	1.00
		200 ASSOCIATED PAYROLL COSTS	4,145	26,890	27,160	-	30,412	-	30,412	30,412	-
		300 PURCHASED SERVICES	-	493	4,692	-	4,578	-	4,578	4,578	-
		400 SUPPLIES & MATERIALS	-	383	3,000	-	3,000	-	3,000	3,000	-
Total Function	3390	OTHER COMMUNITY SERVICES	10,178	65,002	71,927	1.00	77,371	1.00	77,371	77,371	1.00
Major Function	3000		10,178	65,002	71,927	1.00	77,371	1.00	77,371	77,371	1.00
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	32,322	9,000	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	32,322	9,000	-	-	-	-	-	-	-
Major Function	7000		32,322	9,000	-	-	-	-	-	-	-
Total Fund	I05	PERFORMING ARTS CENTER	42,500	130,016	143,000	1.20	158,500	1.20	158,500	158,500	1.20

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	107	TECHNOLOGY REPLACEMENT FUND						
	1998	E-RATE REVENUE	62,063	115,828	125,000	120,000	120,000	120,000
	1000	REVENUE FROM LOCAL SOURCES	62,063	115,828	125,000	120,000	120,000	120,000
	5201	INTERFUND TRANSFER - GENERAL FUND	112,000	80,000	56,000	24,400	24,400	24,400
	5400	BEGINNING FUND BALANCE	-	73,927	50,300	210,000	210,000	210,000
	5000	OTHER RESOURCES	112,000	153,927	106,300	234,400	234,400	234,400
Total Fund	107	TECHNOLOGY REPLACEMENT FUND	174,063	269,754	231,300	354,400	354,400	354,400

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	107	TECHNOLOGY REPLACEMENT FUND									
Function	2660	TECHNOLOGY SERVICES									
		300 PURCHASED SERVICES	14,488	13,312	15,000	-	20,000	-	20,000	20,000	-
		400 SUPPLIES & MATERIALS	85,648	106,047	169,700	-	130,400	-	130,400	130,400	-
Total Function	2660	TECHNOLOGY SERVICES	100,137	119,359	184,700	-	150,400	-	150,400	150,400	-
Major Function	2000		100,137	119,359	184,700	-	150,400	-	150,400	150,400	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	73,927	150,395	46,600	-	204,000	-	204,000	204,000	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	73,927	150,395	46,600	-	204,000	-	204,000	204,000	-
Major Function	7000		73,927	150,395	46,600	-	204,000	-	204,000	204,000	-
Total Fund	107	TECHNOLOGY REPLACEMENT FUND	174,063	269,754	231,300	-	354,400	-	354,400	354,400	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	108	TEXT BOOK REPLACEMENT FUND						
	5201	INTERFUND TRANSFER - GENERAL FUND	510,000	1,050,000	50,000	200,000	200,000	200,000
	5400	BEGINNING FUND BALANCE	-	38,331	538,000	477,000	477,000	477,000
5000 OTHER RESOURCES			510,000	1,088,331	588,000	677,000	677,000	677,000
Total Fund	108	TEXT BOOK REPLACEMENT FUND	510,000	1,088,331	588,000	677,000	677,000	677,000

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	108	TEXTBOOK REPLACEMENT FUND									
Function	1111	ELEMENTARY INSTRUCTION									
		400 SUPPLIES & MATERIALS	288,486	316,629	115,000	-	70,000	-	70,000	70,000	-
Total Function	1111	ELEMENTARY INSTRUCTION	288,486	316,629	115,000	-	70,000	-	70,000	70,000	-
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		400 SUPPLIES & MATERIALS	64,399	42,972	-	-	106,000	-	106,000	106,000	-
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	64,399	42,972	-	-	106,000	-	106,000	106,000	-
Function	1131	HIGH SCHOOL PROGRAMS									
		400 SUPPLIES & MATERIALS	68,898	24,519	160,594	-	124,000	-	124,000	124,000	-
Total Function	1131	HIGH SCHOOL PROGRAMS	68,898	24,519	160,594	-	124,000	-	124,000	124,000	-
Major Function	1000		421,783	384,121	275,594	-	300,000	-	300,000	300,000	-
Function	2213	CURRICULUM DEVELOPMENT									
		100 SALARIES	33,816	718	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	11,779	247	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	250	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	3,726	15	-	-	-	-	-	-	-
Total Function	2213	CURRICULUM DEVELOPMENT	49,571	981	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	174	330	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	33	76	-	-	-	-	-	-
		300 PURCHASED SERVICES	314	2,830	-	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	314	3,037	406	-	-	-	-	-	-
Major Function	2000		49,886	4,018	406	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	38,331	700,192	312,000	-	377,000	-	377,000	377,000	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	38,331	700,192	312,000	-	377,000	-	377,000	377,000	-
Major Function	7000		38,331	700,192	312,000	-	377,000	-	377,000	377,000	-
Total Fund	108	TEXTBOOK REPLACEMENT FUND	510,000	1,088,331	588,000	-	677,000	-	677,000	677,000	-

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	109	EQUIPMENT REPLACEMENT FUND						
	3101	STATE SCHOOL FUND - GENERAL SUPPORT	300,000	-	-	-	-	-
	3000	REVENUE FROM STATE SOURCES	300,000	-	-	-	-	-
	4900	REVENUE FOR ON BEHALF OF DISTRICT	8,691	1,077	-	-	-	-
	4000	REVENUE FROM FEDERAL SOURCES	8,691	1,077	-	-	-	-
	5201	INTERFUND TRANSFER - GENERAL FUND	45,000	176,000	25,000	25,000	25,000	25,000
	5300	GAIN/COMPENSATION FOR FIXED ASSETS	-	169	-	-	-	-
	5400	BEGINNING FUND BALANCE	102,888	317,463	374,963	381,130	381,130	381,130
	5000	OTHER RESOURCES	147,888	493,632	399,963	406,130	406,130	406,130
Total Fund	109	EQUIPMENT REPLACEMENT FUND	456,579	494,709	399,963	406,130	406,130	406,130

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	109	EQUIPMENT REPLACEMENT FUND									
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		500 CAPITAL OUTLAY	-	-	-	-	15,690	-	15,690	15,690	-
Total Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	-	-	-	-	15,690	-	15,690	15,690	-
Function	1131	HIGH SCHOOL PROGRAMS									
		400 SUPPLIES & MATERIALS	-	-	29,102	-	-	-	-	-	-
		500 CAPITAL OUTLAY	-	-	-	-	40,860	-	40,860	40,860	-
Total Function	1131	HIGH SCHOOL PROGRAMS	-	-	29,102	-	40,860	-	40,860	40,860	-
Major Function	1000		-	-	29,102	-	56,550	-	56,550	56,550	-
Function	2130	HEALTH & NURSING SERVICES									
		500 CAPITAL OUTLAY	-	-	-	-	6,950	-	6,950	6,950	-
Total Function	2130	HEALTH & NURSING SERVICES	-	-	-	-	6,950	-	6,950	6,950	-
Function	2542	BUILDING SERVICES									
		500 CAPITAL OUTLAY	-	-	6,200	-	-	-	-	-	-
Total Function	2542	BUILDING SERVICES	-	-	6,200	-	-	-	-	-	-
Function	2544	MAINTENANCE SERVICES									
		400 SUPPLIES & MATERIALS	13,704	2,977	7,200	-	-	-	-	-	-
		500 CAPITAL OUTLAY	50,412	65,600	14,000	-	30,000	-	30,000	30,000	-
Total Function	2544	MAINTENANCE SERVICES	64,116	68,577	21,200	-	30,000	-	30,000	30,000	-
Function	2552	VEHICLE OPERATIONS SERVICES									
		400 SUPPLIES & MATERIALS	-	-	1,500.00	-	-	-	-	-	-
		500 CAPITAL OUTLAY	-	-	8,800.00	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATIONS SERVICES	-	-	10,300	-	-	-	-	-	-
Major Function	2000		64,116	68,577	37,700	-	36,950	-	36,950	36,950	-
Function	3100	FOOD SERVICES									
		400 SUPPLIES & MATERIALS	-	-	8,198	-	6,500	-	6,500	6,500	-
Total Function	3100	FOOD SERVICES	-	-	8,198	-	6,500	-	6,500	6,500	-
Major Function	3000		-	-	8,198	-	6,500	-	6,500	6,500	-
Function	5201	TRANSFER TO GENERAL SUB FUNDS									
		700 TRANSFERS	75,000	-	-	-	-	-	-	-	-
Total Function	5201	TRANSFER TO GENERAL SUB FUNDS	75,000	-	-	-	-	-	-	-	-
Major Function	5000		75,000	-	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	317,463	426,132	324,963	-	306,130	-	306,130	306,130	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	317,463	426,132	324,963	-	306,130	-	306,130	306,130	-
Major Function	7000		317,463	426,132	324,963	-	306,130	-	306,130	306,130	-
Total Fund	109	EQUIPMENT REPLACEMENT FUND	456,579	494,709	399,963	-	406,130	-	406,130	406,130	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	110	MAINT & REPAIR PROJECTS						
	1990	LOCAL MISCELLANEOUS REV	-	45,191	-	-	-	-
	1000	REVENUE FROM LOCAL SOURCES	-	45,191	-	-	-	-
	2240	PUBLIC PURPOSE CHARGE	71,811	74,091	62,000	70,000	70,000	70,000
	2000	REVENUE FROM INTERMEDIATE SOURCES	71,811	74,091	62,000	70,000	70,000	70,000
	3101	STATE SCHOOL FUND - GENERAL SUPPORT	829,368	-	-	-	-	-
	3000	REVENUE FROM STATE SOURCES	829,368	-	-	-	-	-
	5201	INTERFUND TRANSFER - GENERAL FUND	65,000	65,000	-	25,000	25,000	25,000
	5400	BEGINNING FUND BALANCE	239,613	904,366	740,000	810,000	810,000	810,000
	5000	OTHER RESOURCES	304,613	969,366	740,000	835,000	835,000	835,000
Total Fund	110	MAINT & REPAIR PROJECTS	1,205,791	1,088,647	802,000	905,000	905,000	905,000

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Fund	I 10	MAINT & REPAIR BUS PURCHASE FUND									
Function	2543	GROUNDS SERVICE									
		300 PURCHASED SERVICES	-	-	2,500	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	3,500	-	-	-	-	-	-
Total Function	2543	GROUNDS SERVICE	-	-	6,000	-	-	-	-	-	-
Function	2544	MAINTENANCE SERVICES									
		300 PURCHASED SERVICES	-	7,500	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	18,400	-	12,000	-	12,000	12,000	-
		500 CAPITAL OUTLAY	37,513	-	-	-	-	-	-	-	-
Total Function	2544	MAINTENANCE SERVICES	37,513	7,500	18,400	-	12,000	-	12,000	12,000	-
Function	2552	VEHICLE OPERATIONS SERVICES									
		400 SUPPLIES & MATERIALS	-	-	5,300	-	1,500	-	1,500	1,500	-
Total Function	2552	VEHICLE OPERATIONS SERVICES	-	-	5,300	-	1,500	-	1,500	1,500	-
Major Function	2000		37,513	7,500	29,700	-	13,500	-	13,500	13,500	-
Function	4150	BUILDING ACQUIS-CONSTRUCTION SERVICES									
		400 SUPPLIES & MATERIALS	-	13,604	-	-	371,500	-	371,500	371,500	-
		500 CAPITAL OUTLAY	-	197,959	220,300	-	15,000	-	15,000	15,000	-
Total Function	4150	BUILDING ACQUIS-CONSTRUCTION SERVICES	-	211,562	220,300	-	386,500	-	386,500	386,500	-
Major Function	4000		-	211,562	220,300	-	386,500	-	386,500	386,500	-
Function	5204	TRANSFER TO CAPITAL PROJECTS									
		700 TRANSFERS	263,914	-	-	-	-	-	-	-	-
Total Function	5204	TRANSFER TO CAPITAL PROJECTS	263,914	-	-	-	-	-	-	-	-
Major Function	5000		263,914	-	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	904,365	869,584	552,000	-	505,000	-	505,000	505,000	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	904,365	869,584	552,000	-	505,000	-	505,000	505,000	-
Major Function	7000		904,365	869,584	552,000	-	505,000	-	505,000	505,000	-
Total Fund	I 10	MAINT & REPAIR PROJECTS	1,205,791	1,088,647	802,000	-	905,000	-	905,000	905,000	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	III	PERS RESERVE FUND						
	5400	BEGINNING FUND BALANCE	667,812	667,812	667,812	667,812	667,812	667,812
	5000	OTHER RESOURCES	667,812	667,812	667,812	667,812	667,812	667,812
Total Fund	III	PERS RESERVE FUND	667,812	667,812	667,812	667,812	667,812	667,812

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Fund	III	PERS RESERVE FUND									
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
	800	OTHER USES OF FUNDS	667,812	667,812	667,812	-	667,812	-	667,812	667,812	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	667,812	667,812	667,812	-	667,812	-	667,812	667,812	-
Major Function	7000		667,812	667,812	667,812	-	667,812	-	667,812	667,812	-
Total Fund	III	PERS RESERVE FUND	667,812	667,812	667,812	-	667,812	-	667,812	667,812	-

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	118	STABILIZATION FUND						
	5400	BEGINNING FUND BALANCE	1,548,096	1,545,934	-	-	-	-
	5000	OTHER RESOURCES	1,548,096	1,545,934	-	-	-	-
Total Fund	118	STABILIZATION FUND	1,548,096	1,545,934	-	-	-	-

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Fund	118	STABLIZATION FUND									
Function	1131	HIGH SCHOOL PROGRAMS									
		300 PURCHASED SERVICES	2,162	-	-	-	-	-	-	-	-
Total Function	1131	HIGH SCHOOL PROGRAMS	2,162	-	-	-	-	-	-	-	-
Major Function	1000		2,162	-	-	-	-	-	-	-	-
Function	5201	TRANSFER TO GENERAL SUB FUNDS									
		700 TRANSFERS	-	1,545,934	-	-	-	-	-	-	-
Total Function	5201	TRANSFER TO GENERAL SUB FUNDS	-	1,545,934	-	-	-	-	-	-	-
Major Function	5000		-	1,545,934	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	1,545,934	-	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	1,545,934	-	-	-	-	-	-	-	-
Major Function	7000		1,545,934	-	-	-	-	-	-	-	-
Total Fund	118	STABLIZATION FUND	1,548,096	1,545,934	-	-	-	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	119	WS SCHOOL BUILDING FUND						
	5400	BEGINNING FUND BALANCE	426,334	426,334	426,334	426,334	426,334	426,334
	5000	OTHER RESOURCES	426,334	426,334	426,334	426,334	426,334	426,334
Total Fund	119	WS SCHOOL BUILDING FUND	426,334	426,334	426,334	426,334	426,334	426,334

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Requirements Report

			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	119	WS SCHOOL BUILDING FUND									
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	426,334	426,334	426,334	-	426,334	-	426,334	426,334	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	426,334	426,334	426,334	-	426,334	-	426,334	426,334	-
Major Function	7000		426,334	426,334	426,334	-	426,334	-	426,334	426,334	-
Total Fund	119	WS SCHOOL BUILDING FUND	426,334	426,334	426,334	-	426,334	-	426,334	426,334	-

SPECIAL REVENUE FUNDS

The Special Revenues fund is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. For our District, the special revenue fund includes local, state and federal grants, nutrition services, and student body funds.

Warm Springs Students Roc Their Mocs

“The Warm Springs K-8 Academy’s Rise and Shine Club made moccasins in October during November’s Roc Your Mocs event. The Activity was part of National American Indian Heritage Month. Moccasins can be worn every Friday throughout the month.”



Heart of Oregon Corp Youth Build Program



“Madras High School seniors learn construction trade skills and work toward graduation with help from The Heart of Oregon Corp Youth Build Program.”

Pictures and Quotes from “Schools in Action” publication FY16-17

SPECIAL REVENUE FUNDS

203 – TITLE I-A GRANTS TO LEAS FUND (Page 99-101):

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 102-103):

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 full-time liaison, and one elementary music teacher.

206 – ACTIVITY BUS FUND (Page 104-105):

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 2017-2018 reflects a budget transfer of \$10,000 from the General Fund.

211 – TITLE I-A SCHOOL IMPROVEMENT FUND (Page 106-107):

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 2017-2018.

212 – TITLE I-A WARM SPRINGS K-8 ACADEMY (Page 108-110):

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

213 – IDEA FUND (Page 111-113):

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 114-116):

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 2017-2018.

216 - TITLE III ENGLISH LANGUAGE ACQUISITION FUND (Page 117-119):

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 and summer school costs.

217 – ELEMENTARY COUNSELING GRANT (Page 120-121):

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. During FY16-17, the District was notified that funding for the third and final year of the grant would be reduced by 60%. For FY17-18, the District will fund 3 half-time elementary counselors.

218 – INDIAN DEMONSTRATION GRANT (Page 122-124):

The Indian Demonstration Grant was awarded by the U.S. Department of Education through a competitive grant application process in 2016-2017. The four-year grant will fund summer acceleration programs for Warm Spring K-8 Academy, the Madras High School "bridge program", college visits, AVID and family engagement activities. The grant will provide total resources of \$1,008,308 over the four-year period.

221 – SAFE ROUTES TO SCHOOL FUND (Page 125-126):

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. This fund is inactive for FY2017-18.

SPECIAL REVENUE FUNDS

222 –SMILE PROGRAM – OSU FUND (Page 127-129):

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 \$11,800 for 2017-2018.

223 – YOUTH DEVELOPMENT PROGRAM FUND (Page 130-131):

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 132-133):

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 134-135):

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 136-137):

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 2017-2018.

231 – CTE/STEM GRANT FUND (Page 138-139):

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 2017-2018.

232 – ONSITE CHILD CARE FUND (Page 140-141):

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

235 – ODE STATE GRANTS (Page 142-144):

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.

236 – MEASURE 98 (Page 145-146):

Measure 98 is a 2016 ballot initiative approved by voters that provides direct funding to school district to increase high school graduate rates. Measure 98 funds must be used to establish or expand career and technical education programs in high school, establish or expand college-level educational opportunities of students in high school and establish or expand drop-out prevention strategies in high school.

242 – MISCELLANEOUS STATE & LOCAL GRANTS FUND (Page 147-149):

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 150-151):

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 152-154):

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 155-156):

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 157-158):

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 159-160):

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.

SPECIAL REVENUE FUNDS

265: CLASSROOM MINI GRANTS FUND (Page 161-162):

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.

270 – AT RISK AFTERSCHOOL FUND (Page 163-164):

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.



Photography provided by MHS Student FY16-17

280 – FOOD SERVICE PROGRAM FUND (Page 165-166):

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 167-168): 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, 2018

	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
REVENUES						
Local sources	512,041	568,592	372,718	335,060	335,060	335,060
Intermediate sources	24,870	15,866	9,528	6,150	6,150	6,150
State sources	787,183	151,568	943,444	843,929	843,929	843,929
Federal sources	5,064,305	5,430,863	5,659,717	5,137,479	5,137,479	5,137,479
TOTAL REVENUE	6,388,400	6,166,890	6,985,406	6,322,619	6,322,619	6,322,619
EXPENDITURES						
Instruction	2,192,243	2,032,638	2,720,662	2,736,030	2,736,030	2,736,030
Support Services	2,100,728	2,013,001	2,198,767	1,418,871	1,418,871	1,418,871
Enterprise and Community Services	2,275,704	2,306,851	2,435,242	2,547,438	2,547,438	2,547,438
Facilities Acquisition and Construction	-	-	-	-	-	-
TOTAL EXPENDITURES	6,568,675	6,352,490	7,354,671	6,702,339	6,702,339	6,702,339
REVENUES OVER (UNDER) EXPENDITURES	(180,275)	(185,600)	(369,265)	(379,720)	(379,720)	(379,720)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	264,853	258,659	245,840	276,700	276,700	276,700
Operating transfers out	(15,988)	-	-	(5,000)	(5,000)	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	248,865	258,659	245,840	271,700	271,700	271,700
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	68,590	73,059	(123,425)	(108,020)	(108,020)	(108,020)
FUND BALANCE, JULY 1	165,520	234,109	273,425	253,020	253,020	253,020
FUND BALANCE, JUNE 30	234,109	307,169	150,000	145,000	145,000	145,000

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2018

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
1415	TRANSP FEES IN-DISTRICT	500	-	-	-	-	-
1530	GAIN OR LOSS ON SALE OF INVESTMENTS	(201)	146	-	-	-	-
1600	FOOD SERVICE	60,018	14,936	13,197	9,416	9,416	9,416
1810	CHILD CARE	36,104	45,190	30,498	29,972	29,972	29,972
1920	DONATIONS/CONTRIBUTIONS	22,599	2,281	38,917	3,206	3,206	3,206
1921	PRIVATE GRANTS	51,715	61,278	67,910	21,467	21,467	21,467
1990	LOCAL MISCELLANEOUS REVENUE	339,754	441,831	222,197	270,000	270,000	270,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICE	227	-	-	-	-	-
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	1,325	2,931	-	1,000	1,000	1,000
2220	RESTRICTED INTERMEDIATE SOURCES	6,178	5,140	6,460	6,150	6,150	6,150
2230	OR COMMUNITY FOUNDATION	6,414	10,587	3,068	-	-	-
2232	OEA CHOICE TRUST GRANT	12,278	140	-	-	-	-
3102	STATE SCHOOL FUND	15,078	15,779	15,700	15,500	15,500	15,500
3230	OSU EXTENSION	11,002	10,420	9,749	9,513	9,513	9,513
3299	STATE GRANT/RESTRICTED	761,103	125,369	917,995	818,916	818,916	818,916
4300	FEDERAL GRANT (DIRECT)	192,784	581,834	852,158	632,205	632,205	632,205
4500	RESTRICTED-FED THRU STATE	2,998,647	2,871,616	2,878,926	2,438,527	2,438,527	2,438,527
4501	FEDERAL GRANT	471,267	506,990	525,000	560,600	560,600	560,600
4502	FEDERAL GRANT	1,094,987	1,135,162	1,117,000	1,201,250	1,201,250	1,201,250
4505	FED MEAL REIMBURSEMENT	152,945	173,443	128,951	143,923	143,923	143,923
4530	FED THRU STATE THRU ESD	6,644	11,726	11,442	11,400	11,400	11,400
4700	FED GR THRU INTERMEDIATE	11,543	21,400	19,424	28,500	28,500	28,500
4718	SAFE ROUTES TO SCHOOL GRANT	4,798	2,633	4,331	-	-	-
4910	COMMODITIES (CAFETERIAS)	130,690	126,059	122,485	121,074	121,074	121,074

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2018

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
5201	INTERFUND TRANSFER FROM GENERAL FUNDS	255,457	258,659	245,840	271,700	271,700	271,700
5202	INTERFUND TRANSFER FROM SPECIAL REVENUE FUNDS	9,396	-	-	5,000	5,000	5,000
5400	BEGINNING FUND BALANCE	165,520	234,109	273,425	253,020	253,020	253,020
TOTALS		6,818,772	6,659,658	7,504,671	6,852,339	6,852,339	6,852,339

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2018

FUNCTION	DESCRIPTION	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
1111	ELEMENTARY INSTRUCTION	53,888	43,401	130,428	197,191	197,191	197,191
1113	ELEMENTARY EXTRACURRICULAR	5,695	6,122	5,095	5,317	5,317	5,317
1121	MIDDLE SCHOOL INSTRUCTION	172,951	20,520	8,990	6,490	6,490	6,490
1122	MIDDLE SCHOOL EXTRACURRICULAR	48,423	34,999	57,746	39,435	39,435	39,435
1131	HIGH SCHOOL REGULAR INSTRUCTION	59,912	66,600	123,586	347,575	347,575	347,575
1132	HIGH SCHOOL EXTRACURRICULAR	261,977	390,501	227,345	282,178	282,178	282,178
1220	LIFE SKILLS INSTRUCTION PROGRAM	214,301	206,547	209,668	228,595	228,595	228,595
1223	COMMUNITY TRANSITION CENTER	165,168	243,831	263,751	237,570	237,570	237,570
1229	BEHAVIORAL PROGRAM	76,126	63,779	68,363	81,456	81,456	81,456
1250	SPECIAL EDUCATION PROGRAM	11,297	8,081	16,352	19,414	19,414	19,414
1260	TREATMENT AND HABILITATION	74,730	93,237	-	75,525	75,525	75,525
1272	TITLE I-A/D	794,827	707,402	1,081,067	837,590	837,590	837,590
1283	ALTERNATIVE EDUCATION	164,612	-	12,000	-	-	-
1291	ESL INSTRUCTIONAL PROGRAM	8,652	4,550	161	-	-	-
1296	INDIAN EDUCATION	64,932	130,960	296,494	212,848	212,848	212,848
1460	SPECIAL SUMMER PROGRAM	14,749	12,109	219,613	164,844	164,844	164,844
2112	ATTENDANCE SERVICES	60,679	60,791	60,578	66,149	66,149	66,149
2115	STUDENT SAFETY	4,798	2,633	4,331	-	-	-
2119	OTHER ATTENDANCE & SOCIAL SERVICES	12,288	19,894	19,892	20,338	20,338	20,338
2122	COUNSELING SERVICES	28,312	358,973	509,969	154,103	154,103	154,103
2129	OTHER GUIDANCE SERVICES	110,810	-	-	-	-	-
2150	SPEECH PATHOLOGY SERVICES	85,824	92,058	87,518	55,720	55,720	55,720
2160	OTHER STUDENT TREATMENT SERVICES	98,755	50,006	-	85,165	85,165	85,165
2190	STUDENT SUPPORT SERVICES	-	533	-	-	-	-
2211	IMPROVEMENT OF INSTRUCTION SERVICES	810,620	760,910	533,382	459,832	459,832	459,832
2240	INSTRUCTIONAL STAFF DEVELOPMENT	502,523	366,225	728,683	375,563	375,563	375,563
2410	OFFICE OF THE PRINCIPAL SERVICES	147,568	80,747	79,765	78,609	78,609	78,609

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2018

FUNCTION	DESCRIPTION	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
2520	FISCAL SERVICES	-	15	-	-	-	-
2542	BUILDINGS SERVICES	387	-	2,500	-	-	-
2552	VEHICLE OPERATION SERVICES	29,460	31,167	49,625	34,360	34,360	34,360
2640	STAFF SERVICES	1,888	-	-	-	-	-
2645	HEALTH SERVICES-EMPLOYEES	11,914	140	-	-	-	-
2660	TECHNOLOGY SERVICES	13,800	-	-	-	-	-
2690	INDIRECT FEES	181,101	188,910	122,523	89,031	89,031	89,031
3100	FOOD SERVICES	2,094,960	2,122,372	2,122,332	2,253,763	2,253,763	2,253,763
3330	PARENT INVOLVEMENT	83,935	75,014	175,627	161,882	161,882	161,882
3390	OTHER COMMUNITY SERVICES	6,414	12,538	34,185	31,627	31,627	31,627
3501	CHILD CARE PROVIDER SERVICES	90,395	96,927	103,098	100,167	100,167	100,167
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	9,396	-	-	5,000	5,000	5,000
5204	INTERFUND TRANSFER TO CAPITAL PROJECTS FUNDS	6,592	-	-	-	-	-
7000	UNAPPROP END FUND BALANCE	234,109	307,169	150,000	145,000	145,000	145,000
TOTALS		6,818,772	6,659,658	7,504,671	6,852,339	6,852,339	6,852,339

RESOURCES



“JCMS Iron Chefs take the competition”

AND



Photography provided by MHS Student FY16-17

REQUIREMENTS

REPORT BY FUND



“JCMS Iron Chefs shine again”

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	203	TITLE I-A GRANTS TO LEAs						
	3299	STATE GRANT/RESTRICTED	65,000	-	-	-	-	-
	3000	REVENUE FROM STATE SOURCES	65,000	-	-	-	-	-
	4500	RESTRICTED-FED THRU STATE	1,117,784	1,081,089	1,249,175	1,096,762	1,096,762	1,096,762
	4000	REVENUE FROM FEDERAL SOURCES	1,117,784	1,081,089	1,249,175	1,096,762	1,096,762	1,096,762
Total Fund	203	TITLE I-A GRANTS TO LEAs	1,182,784	1,081,089	1,249,175	1,096,762	1,096,762	1,096,762

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	203	TITLE I-A GRANTS TO LEAs									
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	369,652	333,473	487,454	9.04	461,004	9.57	461,004	461,004	9.57
		200 ASSOCIATED PAYROLL COSTS	187,188	164,645	266,131	-	256,129	-	256,129	256,129	-
		300 PURCHASED SERVICES	52	-	4,800	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	235	7,068	2,486	-	-	-	-	-	-
Total Function	1272	TITLE I-A/D PROGRAMS	557,128	505,187	760,872	9.04	717,133	9.57	717,133	717,133	9.57
Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL									
		100 SALARIES	-	-	25,200	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	8,823	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	1,999	-	-	-	-	-	-
Total Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL	-	-	36,022	-	-	-	-	-	-
Major Function	1000		557,128	505,187	796,894	9.04	717,133	9.57	717,133	717,133	9.57
Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES									
		100 SALARIES	4,342	6,089	5,599	0.20	6,533	0.20	6,533	6,533	0.20
		200 ASSOCIATED PAYROLL COSTS	1,184	1,644	2,352	-	2,229	-	2,229	2,229	-
		300 PURCHASED SERVICES	118	160	500	-	-	-	-	-	-
Total Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES	5,644	7,893	8,450	0.20	8,762	0.20	8,762	8,762	0.20
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	314,731	290,086	223,801	4.55	164,740	2.30	164,740	164,740	2.30
		200 ASSOCIATED PAYROLL COSTS	188,096	162,514	129,685	-	100,042	-	100,042	100,042	-
		300 PURCHASED SERVICES	423	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	4,014	-	-	-	-	-	-	-	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	507,265	452,600	353,487	4.55	264,782	2.30	264,782	264,782	2.30
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	4,479	2,874	-	-	1,000	-	1,000	1,000	-
		200 ASSOCIATED PAYROLL COSTS	731	884	-	-	281	-	281	281	-
		300 PURCHASED SERVICES	40,356	16,927	28,446	-	31,701	-	31,701	31,701	-
		400 SUPPLIES & MATERIALS	461	3,052	-	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	46,028	23,738	28,446	-	32,982	-	32,982	32,982	-
Function	2542	CUSTODIAL SERVICES									
		100 SALARIES	-	-	2,500.00	-	-	-	-	-	-
Total Function	2542	CUSTODIAL SERVICES	-	-	2,500	-	-	-	-	-	-
Function	2552	TRANSPORTATION SERVICES									
		300 PURCHASED SERVICES	-	7,984.60	3,000.00	-	-	-	-	-	-
Total Function	2552	TRANSPORTATION SERVICES	-	7,985	3,000	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	203	TITLE I-A GRANTS TO LEAs									
	600	OTHER OBJECTS	57,570	62,765	36,809	-	34,219	-	34,219	34,219	-
Total Function	2690	OTHER SUPPORT SERVICES	57,570	62,765	36,809	-	34,219	-	34,219	34,219	-
Major Function	2000		616,506	554,980	432,692	4.75	340,745	2.50	340,745	340,745	2.50
Function	3100	FOOD SERVICES									
	100	SALARIES	86	220	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	34	80	-	-	-	-	-	-	-
Total Function	3100	FOOD SERVICES	119	300	-	-	-	-	-	-	-
Function	3330	CIVIC SERVICES									
	100	SALARIES	-	244	2,000	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	87	594	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	8,339	16,620	-	23,089	-	23,089	23,089	-
Total Function	3330	CIVIC SERVICES	-	8,671	19,214	-	23,089	-	23,089	23,089	-
Function	3390	OTHER COMMUNITY SERVICES									
	100	SALARIES	339	8,744	-	-	10,000	-	10,000	10,000	-
	200	ASSOCIATED PAYROLL COSTS	265	2,334	-	-	3,411	-	3,411	3,411	-
	300	PURCHASED SERVICES	-	-	-	-	2,383	-	2,383	2,383	-
	400	SUPPLIES & MATERIALS	8,426	874	375	-	-	-	-	-	-
Total Function	3390	OTHER COMMUNITY SERVICES	9,031	11,951	375	-	15,794	-	15,794	15,794	-
Major Function	3000		9,150	20,922	19,589	-	38,883	-	38,883	38,883	-
Total Fund	203	TITLE I-A GRANTS TO LEAs	1,182,784	1,081,089	1,249,175	13.79	1,096,762	12.07	1,096,762	1,096,762	12.07

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	205	TITLE VII INDIAN EDUCATION						
	4300	FEDERAL GRANT (DIRECT)	192,784	196,239	197,167	208,200	208,200	208,200
	4000	REVENUE FROM FEDERAL SOURCES	192,784	196,239	197,167	208,200	208,200	208,200
Total Fund	205	TITLE VII INDIAN EDUCATION	192,784	196,239	197,167	208,200	208,200	208,200

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	205	TITLE VII INDIAN EDUCATION									
Function	1283	ALTERNATIVE EDUCATION PROGRAM									
	100	SALARIES	37,295	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	25,128	-	-	-	-	-	-	-	-
Total Function	1283	ALTERNATIVE EDUCATION PROGRAM	62,423	-	-	-	-	-	-	-	-
Function	1296	INDIAN EDUCATION									
	100	SALARIES	43,183	77,392	83,444	1.70	83,746	2.00	83,746	83,746	2.00
	200	ASSOCIATED PAYROLL COSTS	20,762	37,376	48,048	-	58,305	-	58,305	58,305	-
	300	PURCHASED SERVICES	987	1,765	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	14,426	-	-	-	-	-	-	-
Total Function	1296	INDIAN EDUCATION	64,932	130,960	131,492	1.70	142,051	2.00	142,051	142,051	2.00
Major Function	1000		127,356	130,960	131,492	1.70	142,051	2.00	142,051	142,051	2.00
Function	2112	ATTENDANCE SERVICES									
	100	SALARIES	44,540	45,206	45,312	1.00	47,439	1.00	47,439	47,439	1.00
	200	ASSOCIATED PAYROLL COSTS	15,785	15,585	15,266	-	18,710	-	18,710	18,710	-
Total Function	2112	ATTENDANCE SERVICES	60,325	60,791	60,578	1.00	66,149	1.00	66,149	66,149	1.00
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
	400	SUPPLIES & MATERIALS	-	533	-	-	-	-	-	-	-
Total Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	-	533	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	4,882	3,772	5,097	-	-	-	-	-	-
Total Function	2690	OTHER SUPPORT SERVICES	4,882	3,772	5,097	-	-	-	-	-	-
Major Function	2000		65,207	65,096	65,675	1.00	66,149	1.00	66,149	66,149	1.00
Function	3330	CIVIC SERVICES									
	400	SUPPLIES & MATERIALS	221	183	-	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	221	183	-	-	-	-	-	-	-
Major Function	3000		221	183	-	-	-	-	-	-	-
Total Fund	205	TITLE VII INDIAN EDUCATION	192,784	196,239	197,167	2.70	208,200	3.00	208,200	208,200	3.00

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	206	ACTIVITY BUS						
	1920	DONATIONS/CONTRIBUTIONS	3,000	1,438	-	-	-	-
	1000	REVENUE FROM LOCAL SOURCES	3,000	1,438	-	-	-	-
	4700	FED GR THRU INTERMEDIATE	3,599	-	-	2,500	2,500	2,500
	4000	REVENUE FROM FEDERAL SOURCES	3,599	-	-	2,500	2,500	2,500
	5201	INTERFUND TRANSFER - GENERAL FUND	127	9,753	10,000	10,000	10,000	10,000
	5000	OTHER RESOURCES	127	9,753	10,000	10,000	10,000	10,000
Total Fund	206	ACTIVITY BUS	6,726	11,191	10,000	12,500	12,500	12,500

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	206	ACTIVITY BUS									
Function	2552	VEHICLE OPERATION SERVICES									
	300	PURCHASED SERVICES	6,726	11,191	10,000	-	12,500	-	12,500	12,500	-
Total Function	2552	VEHICLE OPERATION SERVICES	6,726	11,191	10,000	-	12,500	-	12,500	12,500	-
Major Function	2000		6,726	11,191	10,000	-	12,500	-	12,500	12,500	-
Total Fund	206	ACTIVITY BUS	6,726	11,191	10,000	-	12,500	-	12,500	12,500	-

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	211	TITLE I-A SCHOOL IMPROVEMENT						
	4500	RESTRICTED-FED THRU STATE	74,334	38,369	62,496	-	-	-
	4000	REVENUE FROM FEDERAL SOURCES	74,334	38,369	62,496	-	-	-
Total Fund	211	TITLE I-A SCHOOL IMPROVEMENT	74,334	38,369	62,496	-	-	-

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	211	TITLE I-A SCHOOL IMPROVEMENT									
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	21,996	-	44,958	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	14,264	-	8,467	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	137	-	-	-	-	-	-	-	-
Total Function	1272	TITLE I-A/D PROGRAMS	36,397	-	53,425	-	-	-	-	-	-
Major Function	1000		36,397	-	53,425	-	-	-	-	-	-
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	-	23,510	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	12,791	-	-	-	-	-	-	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	-	36,301	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	24,776	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	5,247	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	3,308	-	4,000	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	777	51	-	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	34,108	51	4,000	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	3,828	2,017	1,891	-	-	-	-	-	-
Total Function	2690	OTHER SUPPORT SERVICES	3,828	2,017	1,891	-	-	-	-	-	-
Major Function	2000		37,936	38,369	5,891	-	-	-	-	-	-
Function	3330	CIVIC SERVICES									
		400 SUPPLIES & MATERIALS	-	-	3,180	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	-	-	3,180	-	-	-	-	-	-
Major Function	3000		-	-	3,180	-	-	-	-	-	-
Total Fund	211	TITLE I-A SCHOOL IMPROVEMENT	74,334	38,369	62,496	-	-	-	-	-	-

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				Actuals	Actuals	Adopted	Proposed	Approved	Adopted
				2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT							
		4500	RESTRICTED-FED THRU STATE	592,407	547,593	484,872	211,320	211,320	211,320
		4000	REVENUE FROM FEDERAL SOURCES	592,407	547,593	484,872	211,320	211,320	211,320
Total Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT		592,407	547,593	484,872	211,320	211,320	211,320

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT									
Function	1272	TITLE I-A/D PROGRAMS									
	100	SALARIES	67,688	72,174	172,834	3.94	46,327	0.75	46,327	46,327	0.75
	200	ASSOCIATED PAYROLL COSTS	37,692	49,729	77,983	-	26,962	-	26,962	26,962	-
	400	SUPPLIES & MATERIALS	52,214	41,574	5,200	-	17,528	-	17,528	17,528	-
	600	OTHER OBJECTS	3,252	(114)	-	-	5,500	-	5,500	5,500	-
Total Function	1272	TITLE I-A/D PROGRAMS	160,845	163,363	256,017	3.94	96,317	0.75	96,317	96,317	0.75
Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL									
	100	SALARIES	-	-	61,875	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	44,174	-	-	-	-	-	-
Total Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL	-	-	106,049	-	-	-	-	-	-
Major Function	1000		160,845	163,363	362,066	3.94	96,317	0.75	96,317	96,317	0.75
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
	100	SALARIES	72,742	73,878	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	39,511	39,873	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	736	-	-	-	-	-	-	-	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	112,989	113,751	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	100	SALARIES	70,223	31,926	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	19,058	9,591	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	41,564	115,138	31,580	-	30,000	-	30,000	30,000	-
	400	SUPPLIES & MATERIALS	1,492	1,105	-	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	132,337	157,760	31,580	-	30,000	-	30,000	30,000	-
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
	100	SALARIES	89,770	54,988	56,375	-	56,375	-	56,375	56,375	-
	200	ASSOCIATED PAYROLL COSTS	56,415	24,477	23,390	-	22,234	-	22,234	22,234	-
	300	PURCHASED SERVICES	1,298	1,282	-	-	-	-	-	-	-
Total Function	2410	OFFICE OF THE PRINCIPAL SERVICES	147,484	80,747	79,765	-	78,609	-	78,609	78,609	-
Function	2552	VEHICLE OPERATION SERVICES									
	300	PURCHASED SERVICES	8,175	-	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	8,175	-	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	30,511	31,973	11,461	-	6,394	-	6,394	6,394	-
Total Function	2690	OTHER SUPPORT SERVICES	30,511	31,973	11,461	-	6,394	-	6,394	6,394	-
Major Function	2000		431,496	384,231	122,806	-	115,003	-	115,003	115,003	-
Function	3100	FOOD SERVICES									
	100	SALARIES	48	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	17	-	-	-	-	-	-	-	-
Total Function	3100	FOOD SERVICES	66	-	-	-	-	-	-	-	-
Function	3390	OTHER COMMUNITY SERVICES									

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT									
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	3390	OTHER COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Major Function	3000		66	-	-	-	-	-	-	-	-
Total Fund	212	WS K-8 SCHOOL IMPROVEMENT GRANT	592,407	547,593	484,872	3.94	211,320	0.75	211,320	211,320	0.75

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	213	IDEA-SPECIAL EDUCATION						
		4500 RESTRICTED-FED THRU STATE	644,333	578,804	392,748	596,653	596,653	596,653
		4000 REVENUE FROM FEDERAL SOURCES	644,333	578,804	392,748	596,653	596,653	596,653
Total Fund	213	IDEA-SPECIAL EDUCATION	644,333	578,804	392,748	596,653	596,653	596,653

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	213	IDEA-SPECIAL EDUCATION									
Function	1220	LIFE SKILLS PROGRAMS									
		100 SALARIES	104,289	103,722	104,535	4.38	114,071	4.38	114,071	114,071	4.38
		200 ASSOCIATED PAYROLL COSTS	105,802	102,824	105,133	-	114,524	-	114,524	114,524	-
		400 SUPPLIES & MATERIALS	4,211	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1220	LIFE SKILLS PROGRAMS	214,301	206,547	209,668	4.38	228,595	4.38	228,595	228,595	4.38
Function	1223	COMMUNITY TRANSITION CENTER									
		300 PURCHASED SERVICES	26,000	26,000	-	-	26,000	-	26,000	26,000	-
Total Function	1223	COMMUNITY TRANSITION CENTER	26,000	26,000	-	-	26,000	-	26,000	26,000	-
Function	1229	BEHAVIORAL PROGRAMS									
		100 SALARIES	36,417	33,166	33,070	1.81	38,615	1.81	38,615	38,615	1.81
		200 ASSOCIATED PAYROLL COSTS	39,709	30,613	35,293	-	42,841	-	42,841	42,841	-
Total Function	1229	BEHAVIORAL PROGRAMS	76,126	63,779	68,363	1.81	81,456	1.81	81,456	81,456	1.81
Function	1250	SPECIAL EDUCATION PROGRAM									
		100 SALARIES	5,910	6,228	12,650	0.38	14,505	0.72	14,505	14,505	0.72
		200 ASSOCIATED PAYROLL COSTS	510	1,853	3,702	-	4,909	-	4,909	4,909	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	4,877	-	-	-	-	-	-	-	-
Total Function	1250	SPECIAL EDUCATION PROGRAM	11,297	8,081	16,352	0.38	19,414	0.72	19,414	19,414	0.72
Function	1260	TREATMENT AND HABILITATION									
		300 PURCHASED SERVICES	74,730	93,237	-	-	75,525	-	75,525	75,525	-
Total Function	1260	TREATMENT AND HABILITATION	74,730	93,237	-	-	75,525	-	75,525	75,525	-
Major Function	1000		402,454	397,644	294,383	6.56	430,990	6.91	430,990	430,990	6.91
Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
		100 SALARIES	42,568	47,293	51,294	1.75	29,288	0.88	29,288	29,288	0.88
		200 ASSOCIATED PAYROLL COSTS	43,211	44,458	36,224	-	26,431	-	26,431	26,431	-
		300 PURCHASED SERVICES	44	307	-	-	-	-	-	-	-
Total Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	85,824	92,058	87,518	1.75	55,720	0.88	55,720	55,720	0.88
Function	2160	OTHER STUDENT TREATMENT SERVICES									
		300 PURCHASED SERVICES	98,755	50,006	-	-	85,165	-	85,165	85,165	-
Total Function	2160	OTHER STUDENT TREATMENT SERVICES	98,755	50,006	-	-	85,165	-	85,165	85,165	-

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Requirements Report

			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	213	IDEA-SPECIAL EDUCATION									
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	100	SALARIES	13,795	3,945	2,272	-	1,602	-	1,602	1,602	-
	200	ASSOCIATED PAYROLL COSTS	1,816	791	913	-	450	-	450	450	-
	300	PURCHASED SERVICES	8,549	570	-	-	4,674	-	4,674	4,674	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	24,161	5,307	3,185	-	6,727	-	6,727	6,727	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	33,139	33,790	7,663	-	18,051	-	18,051	18,051	-
Total Function	2690	OTHER SUPPORT SERVICES	33,139	33,790	7,663	-	18,051	-	18,051	18,051	-
Major Function	2000		241,879	181,160	98,365	1.75	165,663	0.88	165,663	165,663	0.88
Total Fund	213	IDEA-SPECIAL EDUCATION	644,333	578,804	392,748	8.31	596,653	7.78	596,653	596,653	7.78

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	214	JCMS SCHOOL IMPROVEMENT GRANT						
	4500	RESTRICTED-FED THRU STATE	82,161	40,142	-	-	-	-
	4000	REVENUE FROM FEDERAL SOURCES	82,161	40,142	-	-	-	-
Total Fund	214	JCMS SCHOOL IMPROVEMENT GRANT	82,161	40,142	-	-	-	-

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Requirements Report

			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	214	JCMS SCHOOL IMPROVEMENT GRANT									
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	12,750	1,500	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	4,373	444	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	6,875	8,500	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	16,459	12,874	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1272	TITLE I-A/D PROGRAMS	40,457	23,317	-	-	-	-	-	-	-
Function	1283	ALTERNATIVE EDUCATION PROGRAM									
		400 SUPPLIES & MATERIALS	50	-	-	-	-	-	-	-	-
Total Function	1283	ALTERNATIVE EDUCATION PROGRAM	50	-	-	-	-	-	-	-	-
Function	1460	SPECIAL PROGRAMS, SUMMER SCHOOL									
		100 SALARIES	10,811	9,155	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	3,677	2,954	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	261	-	-	-	-	-	-	-	-
Total Function	1460	SPECIAL PROGRAMS, SUMMER SCHOOL	14,749	12,109	-	-	-	-	-	-	-
Major Function	1000		55,255	35,427	-	-	-	-	-	-	-
Function	2112	ATTENDANCE SERVICES									
		400 SUPPLIES & MATERIALS	354	-	-	-	-	-	-	-	-
Total Function	2112	ATTENDANCE SERVICES	354	-	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	920	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	242	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	21,256	(875)	-	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	22,419	(875)	-	-	-	-	-	-	-
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
		300 PURCHASED SERVICES	85	-	-	-	-	-	-	-	-
Total Function	2410	OFFICE OF THE PRINCIPAL SERVICES	85	-	-	-	-	-	-	-	-
Function	2552	VEHICLE OPERATION SERVICES									
		300 PURCHASED SERVICES	-	3,244	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	-	3,244	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	3,977	2,347	-	-	-	-	-	-	-
Total Function	2690	OTHER SUPPORT SERVICES	3,977	2,347	-	-	-	-	-	-	-
Major Function	2000		26,835	4,715	-	-	-	-	-	-	-
Function	3330	CIVIC SERVICES									
		400 SUPPLIES & MATERIALS	70	-	-	-	-	-	-	-	-

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	214	JCMS SCHOOL IMPROVEMENT GRANT									
Total Function	3330	CIVIC SERVICES	70	-	-	-	-	-	-	-	-
Major Function	3000		70	-	-	-	-	-	-	-	-
Total Fund	214	JCMS SCHOOL IMPROVEMENT GRANT	82,161	40,142	-	-	-	-	-	-	-

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	216	TITLE III LANGUAGE (ESL)						
		4500 RESTRICTED-FED THRU STATE	69,696	92,840	162,113	87,606	87,606	87,606
		4000 REVENUE FROM FEDERAL SOURCES	69,696	92,840	162,113	87,606	87,606	87,606
Total Fund	216	TITLE III LANGUAGE (ESL)	69,696	92,840	162,113	87,606	87,606	87,606

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	216	TITLE III LANGUAGE (ESL)									
Function	1291	ESL INSTRUCTIONAL PROGRAM									
		100 SALARIES	6,462	3,000	125	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	2,190	1,550	36	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	1291	ESL INSTRUCTIONAL PROGRAM	8,652	4,550	161	-	-	-	-	-	-
Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL									
		100 SALARIES	-	-	33,657	-	7,500	-	7,500	7,500	-
		200 ASSOCIATED PAYROLL COSTS	-	-	10,484	-	2,558	-	2,558	2,558	-
		400 SUPPLIES & MATERIALS	-	-	1,500.00	-	-	-	-	-	-
Total Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL	-	-	45,640	-	10,058	-	10,058	10,058	-
Major Function	1000		8,652	4,550	45,802	-	10,058	-	10,058	10,058	-
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	-	5,246	1,500.00	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	2,772	516.00	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	234	-	-	-	-	-	-	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	-	8,252	2,016	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	6,394	9,162	5,750	-	1,500	-	1,500	1,500	-
		200 ASSOCIATED PAYROLL COSTS	1,653	2,760	1,769	-	422	-	422	422	-
		300 PURCHASED SERVICES	354	308	22,688	-	8,578	-	8,578	8,578	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	8,401	12,230	30,207	-	10,500	-	10,500	10,500	-
Function	2552	VEHICLE OPERATION SERVICES									
		300 PURCHASED SERVICES	-	-	4,332	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	-	-	4,332	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	1,193	1,820	2,088	-	1,718	-	1,718	1,718	-
Total Function	2690	OTHER SUPPORT SERVICES	1,193	1,820	2,088	-	1,718	-	1,718	1,718	-
Major Function	2000		9,593	22,303	38,643	-	12,218	-	12,218	12,218	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	216	TITLE III LANGUAGE (ESL)									
Function	3330	CIVIC SERVICES									
		100 SALARIES	29,708	31,141	46,657	1.00	36,873	1.00	36,873	36,873	1.00
		200 ASSOCIATED PAYROLL COSTS	21,742	23,167	29,511	-	27,457	-	27,457	27,457	-
		300 PURCHASED SERVICES	-	10,000	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	1,680	1,500	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	51,451	65,987	77,668	1.00	64,330	1.00	64,330	64,330	1.00
Function	3390	OTHER COMMUNITY SERVICES									
		400 SUPPLIES & MATERIALS	-	-	-	-	1,000	-	1,000	1,000	-
Total Function	3390	OTHER COMMUNITY SERVICES	-	-	-	1.00	1,000	-	1,000	1,000	-
Major Function	3000		51,451	65,987	77,668	1.00	65,330	1.00	65,330	65,330	1.00
Total Fund	216	TITLE III LANGUAGE (ESL)	69,696	92,840	162,113	1.00	87,606	1.00	87,606	87,606	1.00

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	217	ELEMENTARY COUNSELING GRANT						
		4300 FEDERAL REVENUE DIRECT FROM THE FEDS - RESTRICTED	-	385,595	397,829	162,005	162,005	162,005
		4000 REVENUE FROM FEDERAL SOURCES	-	385,595	397,829	162,005	162,005	162,005
Total Fund	217	ELEMENTARY COUNSELING GRANT	-	385,595	397,829	162,005	162,005	162,005

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	217	ELEMENTARY COUNSELING GRANT									
Function	2122	COUNSELING SERVICES									
	100	SALARIES	-	207,121	206,310	3.18	90,031	1.50	90,031	90,031	1.50
	200	ASSOCIATED PAYROLL COSTS	-	121,352	106,875	-	56,513	-	56,513	56,513	-
	300	PURCHASED SERVICES	-	8,881	41,384	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	20,919	2,000	-	7,559	-	7,559	7,559	-
Total Function	2122	COUNSELING SERVICES	-	358,273	356,569	3.18	154,103	1.50	154,103	154,103	1.50
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	300	PURCHASED SERVICES	-	4,777	17,999	-	3,000	-	3,000	3,000	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	-	4,777	17,999	-	3,000	-	3,000	3,000	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	-	22,545	23,261	-	4,902	-	4,902	4,902	-
Total Function	2690	OTHER SUPPORT SERVICES	-	22,545	23,261	-	4,902	-	4,902	4,902	-
Major Function	2000		-	385,595	397,829	3.18	162,005	1.50	162,005	162,005	1.50
Total Fund	217	ELEMENTARY COUNSELING GRANT	-	385,595	397,829	3.18	162,005	1.50	162,005	162,005	1.50

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	218	INDIAN DEMONSTRATION GRANT						
	4300	FEDERAL REVENUE DIRECT FROM THE FEDS - RESTRICTED	-	-	257,162	262,000	262,000	262,000
	4000	REVENUE FROM FEDERAL SOURCES	-	-	257,162	262,000	262,000	262,000
Total Fund	218	INDIAN DEMONSTRATION GRANT	-	-	257,162	262,000	262,000	262,000

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	218	INDIAN DEMONSTRATION GRANT									
Function	1296	INDIAN EDUCATION									
		100 SALARIES	-	-	103,950	-	29,696	1.38	29,696	29,696	1.38
		200 ASSOCIATED PAYROLL COSTS	-	-	36,382	-	31,102	-	31,102	31,102	-
		300 PURCHASED SERVICES	-	-	10,000	-	10,000	-	10,000	10,000	-
		400 SUPPLIES & MATERIALS	-	-	14,670	-	-	-	-	-	-
Total Function	1296	INDIAN EDUCATION	-	-	165,002	-	70,798	1.38	70,798	70,798	1.38
Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL									
		100 SALARIES	-	-	14,259	-	105,020	-	105,020	105,020	-
		200 ASSOCIATED PAYROLL COSTS	-	-	4,320	-	35,822	-	35,822	35,822	-
		400 SUPPLIES & MATERIALS	-	-	1,800	-	-	-	-	-	-
Total Function	1460	SPECIAL PROGRAMS/SUMMER SCHOO	-	-	20,379	-	140,842	-	140,842	140,842	-
Major Function	1000		-	-	185,381	-	211,640	1.38	211,640	211,640	1.38
Function	2122	COUNSELING SERVICE									
		400 SUPPLIES & MATERIALS	-	-	10,000	-	-	-	-	-	-
Total Function	2122	COUNSELING SERVICE	-	-	10,000	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	-	2,000	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	679	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	24,621	-	27,300	-	27,300	27,300	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMEI	-	-	27,300	-	27,300	-	27,300	27,300	-
Function	2552	VEHICLE OPERATION SERVICES									
		300 PURCHASED SERVICES	-	-	8,600	-	5,000	-	5,000	5,000	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	-	-	8,600	-	5,000	-	5,000	5,000	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	-	-	7,781	-	7,927	-	7,927	7,927	-
Total Function	2690	OTHER SUPPORT SERVICES	-	-	7,781	-	7,927	-	7,927	7,927	-
Major Function	2000		-	-	53,681	-	40,227	-	40,227	40,227	-
Function	3330	CIVIC SERVICES									
		400 SUPPLIES & MATERIALS	-	-	10,000	-	10,133	-	10,133	10,133	-
Total Function	3330	CIVIC SERVICES	-	-	10,000	-	10,133	-	10,133	10,133	-
Function	3390	OTHER COMMUNITY SERVICES									

		100	SALARIES	-	-	6,000	-	-	-	-	-	-
		200	ASSOCIATED PAYROLL COSTS	-	-	2,100	-	-	-	-	-	-
Total Function	3390		OTHER COMMUNITY SERVICES	-	-	8,100	-	-	-	-	-	-
Major Function	3000			-	-	18,100	-	10,133	-	10,133	10,133	-
Total Fund	218		INDIAN DEMONSTRATION GRANT	-	-	257,162	-	262,000	1.38	262,000	262,000	1.38

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	221	SAFE ROUTES TO SCHOOL						
	4718	SAFE ROUTES TO SCHOOL GRANT	4,798	2,633	4,331	-	-	-
	4000	REVENUE FROM FEDERAL SOURCES	4,798	2,633	4,331	-	-	-
Total Fund	221	SAFE ROUTES TO SCHOOL	4,798	2,633	4,331	-	-	-

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Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	221	SAFE ROUTES TO SCHOOL									
Function	2115	STUDENT SAFETY SERVICES									
	100	SALARIES	4,421	2,430	4,000	0.13	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	377	203	331	-	-	-	-	-	-
Total Function	2115	STUDENT SAFETY SERVICES	4,798	2,633	4,331	0.13	-	-	-	-	-
Major Function	2000		4,798	2,633	4,331	0.13	-	-	-	-	-
Total Fund	221	SAFE ROUTES TO SCHOOL	4,798	2,633	4,331	0.13	-	-	-	-	-

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	222	SMILE PROGRAM						
		1415 TRANSP FEES IN-DISTRICT	500	-	-	-	-	-
		1000 REVENUE FROM LOCAL SOURCES	500	-	-	-	-	-
		3230 OSU EXTENSION	11,002	10,420	9,749	9,513	9,513	9,513
		3000 REVENUE FROM STATE SOURCES	11,002	10,420	9,749	9,513	9,513	9,513
		5201 INTERFUND TRANSFER - GENERAL FUND	9,322	12,037	10,940	11,800	11,800	11,800
		5400 BEGINNING FUND BALANCE	809	-	-	-	-	-
		5000 OTHER RESOURCES	10,131	12,037	10,940	11,800	11,800	11,800
Total Fund	222	SMILE PROGRAM	21,633	22,456	20,689	21,313	21,313	21,313

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	222	SMILE PROGRAM									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	172	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	52	-	-	-	-	-	-	-	-
Total Function	1111	ELEMENTARY INSTRUCTION	223	-	-	-	-	-	-	-	-
Function	1113	ELEMENTARY EXTRACURRICULAR									
		100 SALARIES	3,400	4,095	3,730	0.16	3,757	0.16	3,757	3,757	0.16
		200 ASSOCIATED PAYROLL COSTS	1,776	1,591	1,065	-	1,260	-	1,260	1,260	-
		300 PURCHASED SERVICES	-	166	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	296	269	300	-	300	-	300	300	-
Total Function	1113	ELEMENTARY EXTRACURRICULAR	5,471	6,122	5,095	0.16	5,317	0.16	5,317	5,317	0.16
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		100 SALARIES	172	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	15	-	-	-	-	-	-	-	-
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	186	-	-	-	-	-	-	-	-
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		100 SALARIES	5,100	6,382	6,775	0.24	6,595	0.24	6,595	6,595	0.24
		200 ASSOCIATED PAYROLL COSTS	2,298	2,932	1,921	-	2,211	-	2,211	2,211	-
		300 PURCHASED SERVICES	235	90	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	105	459	600	-	600	-	600	600	-
Total Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	7,738	9,862	9,296	0.24	9,406	0.24	9,406	9,406	0.24
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	596	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	114	-	-	-	-	-	-	-	-
Total Function	1131	HIGH SCHOOL PROGRAMS	710	-	-	-	-	-	-	-	-
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		100 SALARIES	3,550	4,182	3,895	0.16	3,580	0.16	3,580	3,580	0.16
		200 ASSOCIATED PAYROLL COSTS	2,073	1,105	1,103	-	1,210	-	1,210	1,210	-
		300 PURCHASED SERVICES	30	60	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	135	332	150	-	300	-	300	300	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	222	SMILE PROGRAM									
Total Function	1132	HIGH SCHOOL EXTRACURRICULAR	5,787	5,679	5,148	0.16	5,090	0.16	5,090	5,090	0.16
Major Function	1000		20,116	21,663	19,539	0.56	19,813	0.56	19,813	19,813	0.56
Function	2552	VEHICLE OPERATION SERVICES									
	300	PURCHASED SERVICES	708	794	1,000	-	1,500	-	1,500	1,500	-
Total Function	2552	VEHICLE OPERATION SERVICES	708	794	1,000	-	1,500	-	1,500	1,500	-
Major Function	2000		708	794	1,000	-	1,500	-	1,500	1,500	-
Function	3330	CIVIC SERVICES									
	400	SUPPLIES & MATERIALS	-	-	150	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	-	-	150	-	-	-	-	-	-
Major Function	3000		-	-	150	-	-	-	-	-	-
Function	5202	TRANSFER TO SPECIAL REVENUES									
	700	TRANSFERS	809	-	-	-	-	-	-	-	-
Total Function	5202	TRANSFER TO SPECIAL REVENUES	809	-	-	-	-	-	-	-	-
Major Function	5000		809	-	-	-	-	-	-	-	-
Total Fund	222	SMILE PROGRAM	21,633	22,456	20,689	0.56	21,313	0.56	21,313	21,313	0.56

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	223	YOUTH DEVELOPMENT PROGRAM						
	4500	RESTRICTED-FED THRU STATE	147,223	232,840	268,501	217,036	217,036	217,036
	4000	REVENUE FROM FEDERAL SOURCES	147,223	232,840	268,501	217,036	217,036	217,036
Total Fund	223	YOUTH DEVELOPMENT PROGRAM	147,223	232,840	268,501	217,036	217,036	217,036

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	223	YOUTH DEVELOPMENT PROGRAM									
Function	1223	COMMUNITY TRANSITION CENTER									
	100	SALARIES	39,973	59,855	60,344	2.00	84,737	2.00	84,737	84,737	2.00
	200	ASSOCIATED PAYROLL COSTS	27,375	38,121	39,769	-	58,664	-	58,664	58,664	-
	300	PURCHASED SERVICES	70,498	119,855	157,255	-	65,670	-	65,670	65,670	-
	400	SUPPLIES & MATERIALS	1,322	-	6,383	-	2,500	-	2,500	2,500	-
Total Function	1223	COMMUNITY TRANSITION CENTER	139,168	217,831	263,751	2.00	211,570	2.00	211,570	211,570	2.00
Major Function	1000		139,168	217,831	263,751	2.00	211,570	2.00	211,570	211,570	2.00
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	300	PURCHASED SERVICES	33	-	2,250.00	-	1,875	-	1,875	1,875	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	33	-	2,250	-	1,875	-	1,875	1,875	-
Function	2552	VEHICLE OPERATION SERVICES									
	300	PURCHASED SERVICES	439	1,395	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	439	1,395	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	7,583	13,614	2,500	-	3,591	-	3,591	3,591	-
Total Function	2690	OTHER SUPPORT SERVICES	7,583	13,614	2,500	-	3,591	-	3,591	3,591	-
Major Function	2000		8,055	15,009	4,750	-	5,466	-	5,466	5,466	-
Total Fund	223	YOUTH DEVELOPMENT PROGRAM	147,223	232,840	268,501	2.00	217,036	2.00	217,036	217,036	2.00

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	226	TITLE X MCKINNEY-VENTO GRANT						
	4530	FED THRU STATE THRU ESD	6,644	11,726	11,442	11,400	11,400	11,400
	4000	REVENUE FROM FEDERAL SOURCES	6,644	11,726	11,442	11,400	11,400	11,400
Total Fund	226	TITLE X MCKINNEY-VENTO GRANT	6,644	11,726	11,442	11,400	11,400	11,400

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	226	TITLE X MCKINNEY-VENTO GRANT									
Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES									
		100 SALARIES	4,333	6,157	6,030	0.20	6,533	0.20	6,533	6,533	0.20
		200 ASSOCIATED PAYROLL COSTS	1,182	1,661	1,753	-	2,229	-	2,229	2,229	-
		300 PURCHASED SERVICES	823	744	877	-	1,166	-	1,166	1,166	-
		400 SUPPLIES & MATERIALS	306	3,165	2,782	-	1,472	-	1,472	1,472	-
Total Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES	6,644	11,726	11,442	0.20	11,400	0.20	11,400	11,400	0.20
Major Function	2000		6,644	11,726	11,442	0.20	11,400	0.20	11,400	11,400	0.20
Total Fund	226	TITLE X MCKINNEY-VENTO GRANT	6,644	11,726	11,442	0.20	11,400	0.20	11,400	11,400	0.20

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	227	TITLE I-C MIGRANT EDUCATION						
	4700	FED GR THRU INTERMEDIATE	7,944	21,400	19,424	26,000	26,000	26,000
	4000	REVENUE FROM FEDERAL SOURCES	7,944	21,400	19,424	26,000	26,000	26,000
Total Fund	227	TITLE I-C MIGRANT EDUCATION	7,944	21,400	19,424	26,000	26,000	26,000

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			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	227	TITLE I-C MIGRANT EDUCATION									
Function	1272	TITLE I-A/D PROGRAMS									
	100	SALARIES	-	11,443	8,000	-	18,000	-	18,000	18,000	-
	200	ASSOCIATED PAYROLL COSTS	-	3,398	2,754	-	6,140	-	6,140	6,140	-
Total Function	1272	TITLE I-A/D PROGRAMS	-	14,841	10,754	-	24,140	-	24,140	24,140	-
Major Function	1000		-	14,841	10,754	-	24,140	-	24,140	24,140	-
Function	2542	BUILDING SERVICES									
	100	SALARIES	345	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	42	-	-	-	-	-	-	-	-
Total Function	2542	BUILDING SERVICES	387	-	-	-	-	-	-	-	-
Function	2552	VEHICLE OPERATION SERVICES									
	100	SALARIES	2,464	4,897	6,450	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	935	1,663	2,220	-	-	-	-	-	-
	300	PURCHASED SERVICES	3,749	-	-	-	1,860	-	1,860	1,860	-
Total Function	2552	VEHICLE OPERATION SERVICES	7,148	6,559	8,670	-	1,860	-	1,860	1,860	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	409	-	-	-	-	-	-	-	-
Total Function	2690	OTHER SUPPORT SERVICES	409	-	-	-	-	-	-	-	-
Major Function	2000		7,944	6,559	8,670	-	1,860	-	1,860	1,860	-
Total Fund	227	TITLE I-C MIGRANT EDUCATION	7,944	21,400	19,424	-	26,000	-	26,000	26,000	-

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	230	STUDENT MENTORING GRANT						
	1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	227	-	-	-	-	-
	1000	REVENUE FROM LOCAL SOURCES	227	-	-	-	-	-
	3299	STATE GRANT/RESTRICTED	175,330	-	-	-		
	3000	REVENUE FROM STATE SOURCES	175,330	-	-	-	-	-
Total Fund	230	STUDENT MENTORING GRANT	175,557	-	-	-	-	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	230	STUDENT MENTORING GRANT									
Function	2129	OTHER GUIDANCE SERVICES									
		100 SALARIES	66,605	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	41,778	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	387	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	2,040	-	-	-	-	-	-	-	-
Total Function	2129	OTHER GUIDANCE SERVICES	110,810	-	-	-	-	-	-	-	-
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	18,612	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	10,868	-	-	-	-	-	-	-	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	29,480	-	-	-	-	-	-	-	-
Function	2552	VEHICLE OPERATION SERVICES									
		300 PURCHASED SERVICES	3,601	-	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	3,601	-	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	8,398	-	-	-	-	-	-	-	-
Total Function	2690	OTHER SUPPORT SERVICES	8,398	-	-	-	-	-	-	-	-
Major Function	2000		152,289	-	-	-	-	-	-	-	-
Function	3330	CIVIC SERVICES									
		100 SALARIES	13,130	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	10,004	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	28	-	-	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	23,162	-	-	-	-	-	-	-	-
Major Function	3000		23,162	-	-	-	-	-	-	-	-
Function	5202	TRANSFER TO SPECIAL REVENUES									
		700 TRANSFERS	106	-	-	-	-	-	-	-	-
Total Function	5202	TRANSFER TO SPECIAL REVENUES	106	-	-	-	-	-	-	-	-
Major Function	5000		106	-	-	-	-	-	-	-	-
Total Fund	230	STUDENT MENTORING GRANT	175,557	-	-	-	-	-	-	-	-

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	231	CTE/STEM GRANT						
	3299	STATE GRANT/RESTRICTED	201,892	9,353	-	-	-	-
	3000	REVENUE FROM STATE SOURCES	201,892	9,353	-	-	-	-
Total Fund	231	CTE/STEM GRANT	201,892	9,353	-	-	-	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	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	-	-	-	-	-	-	-	-
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	141,006	9,353	-	-	-	-	-	-	-
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	365	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	125	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	46,225	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	240	-	-	-	-	-	-	-	-
Total Function	1131	HIGH SCHOOL PROGRAMS	46,955	-	-	-	-	-	-	-	-
Major Function	1000		187,961	9,353	-	-	-	-	-	-	-
Function	2122	COUNSELING SERVICES									
		400 SUPPLIES & MATERIALS	2,732	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	2122	COUNSELING SERVICES	2,732	-	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	172	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	15	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	2,626	-	-	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	2,813	-	-	-	-	-	-	-	-
Function	2552	VEHICLE OPERATION SERVICES									
		300 PURCHASED SERVICES	46	-	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	46	-	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	8,341	-	-	-	-	-	-	-	-
Total Function	2690	OTHER SUPPORT SERVICES	8,341	-	-	-	-	-	-	-	-
Major Function	2000		13,931	-	-	-	-	-	-	-	-
Total Fund	231	CTE/STEM GRANT	201,892	9,353	-	-	-	-	-	-	-

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	232	ON-SITE CHILD CARE						
		1810 CHILD CARE	36,104	45,190	30,498	29,972	29,972	29,972
		1920 DONATIONS/CONTRIBUTIONS	500	119	-	-	-	-
		1000 REVENUE FROM LOCAL SOURCES	36,604	45,309	30,498	29,972	29,972	29,972
		3299 STATE GRANT/RESTRICTED	5,100	-	-	-		
		3000 REVENUE FROM STATE SOURCES	5,100	-	-	-	-	-
		4500 RESTRICTED-FED THRU STATE	6,945	6,801	5,000	5,000	5,000	5,000
		4000 REVENUE FROM FEDERAL SOURCES	6,945	6,801	5,000	5,000	5,000	5,000
		5201 INTERFUND TRANSFER - GENERAL FUND	38,476	91,741	24,900	49,900	49,900	49,900
		5400 BEGINNING FUND BALANCE	13,156	9,885	42,700	15,295	15,295	15,295
		5000 OTHER RESOURCES	51,631	101,626	67,600	65,195	65,195	65,195
Total Fund	232	ON-SITE CHILD CARE	100,280	153,736	103,098	100,167	100,167	100,167

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Fund	232	ON-SITE CHILD CARE									
Function	3501	CHILD CARE PROVIDERS SERVICES									
		100 SALARIES	60,565	64,713	67,122	3.16	62,095	3.16	62,095	62,095	3.16
		200 ASSOCIATED PAYROLL COSTS	28,355	31,435	34,075	-	35,897	-	35,897	35,897	-
		300 PURCHASED SERVICES	175	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	988	628	1,750	-	1,750	-	1,750	1,750	-
		600 OTHER OBJECTS	312	150	150	-	425	-	425	425	-
Total Function	3501	CHILD CARE PROVIDERS SERVICES	90,395	96,927	103,098	3.16	100,167	3.16	100,167	100,167	3.16
Major Function	3000		90,395	96,927	103,098	3.16	100,167	3.16	100,167	100,167	3.16
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	9,885	56,809	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	9,885	56,809	-	-	-	-	-	-	-
Major Function	7000		9,885	56,809	-	-	-	-	-	-	-
Total Fund	232	ON-SITE CHILD CARE	100,280	153,736	103,098	3.16	100,167	3.16	100,167	100,167	3.16

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	235	ODE STATE GRANTS						
	2220	RESTRICTED INTERMEDIATE SOURCES	6,178	5,140	6,460	6,150	6,150	6,150
	2000	REVENUE FROM INTERMEDIATE SOURCES	6,178	5,140	6,460	6,150	6,150	6,150
	3299	STATE SOURCES - RESTRICTED	281,548	99,016	917,995	482,562	482,562	482,562
	3000	REVENUE FROM STATE SOURCES	281,548	99,016	917,995	482,562	482,562	482,562
Total Fund	235	ODE STATE GRANTS	287,726	104,156	924,455	488,712	488,712	488,712

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Fund	235	ODE STATE GRANTS									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	-	-	36,856	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	17,505	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	15,716	-	150,000	-	150,000	150,000	-
Total Function	1111	ELEMENTARY INSTRUCTION	-	-	70,077	-	150,000	-	150,000	150,000	-
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		400 SUPPLIES & MATERIALS	11,945	-	-	-	-	-	-	-	-
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	11,945	-	-	-	-	-	-	-	-
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	-	29,433	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	24,540	-	-	-	-	-	-
		300 PURCHASED SERVICES	225	902	6,250	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	6,137	57,280	28,069	-	-	-	-	-	-
		500 FIXED ASSET EQUIPMENT	-	5,808	-	-	-	-	-	-	-
Total Function	1131	HIGH SCHOOL PROGRAMS	6,362	63,991	88,292	-	-	-	-	-	-
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		300 PURCHASED SERVICES	-	1,050	-	-	-	-	-	-	-
Total Function	1132	HIGH SCHOOL EXTRACURRICULAR	-	1,050	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total Function	1283	ALTERNATIVE EDUCATION PROGRAM	102,139	-	-	-	-	-	-	-	-
Major Function	1000		120,446	65,041	158,369	-	150,000	-	150,000	150,000	-
Function	2122	COUNSELING SERVICES									
		100 SALARIES	21,045	-	69,859	2	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	4,535	-	59,563	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	2,000	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	11,978	-	-	-	-	-	-
Total Function	2122	COUNSELING SERVICES	25,580	-	143,400	2.00	-	-	-	-	-
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	25,687	17,370	58,592	-	67,201	1.00	67,201	67,201	1.00
		200 ASSOCIATED PAYROLL COSTS	15,672	9,374	34,528	-	37,802	-	37,802	37,802	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	41,359	26,744	93,120	-	105,003	1.00	105,003	105,003	1.00
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	15,528	6,541	84,770	-	4,500	-	4,500	4,500	-
		200 ASSOCIATED PAYROLL COSTS	4,509	1,557	30,889	-	1,265	-	1,265	1,265	-
		300 PURCHASED SERVICES	58,933	4,105	322,681	-	158,167	-	158,167	158,167	-

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Fund	235	ODE STATE GRANTS									
		400 SUPPLIES & MATERIALS	9,032	-	4,465	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	88,003	12,202	442,805	-	163,932	-	163,932	163,932	-
Function	2552	VEHICLE OPERATION SERVICES									
		300 PURCHASED SERVICES	393	-	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	393	-	-	-	-	-	-	-	-
Function	2640	STAFF SERVICES									
		100 SALARIES	1,404	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	484	-	-	-	-	-	-	-	-
Total Function	2640	STAFF SERVICES	1,888	-	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	10,058	168	17,394	-	5,447	-	5,447	5,447	-
Total Function	2690	OTHER SUPPORT SERVICES	10,058	168	17,394	-	5,447	-	5,447	5,447	-
Major Function	2000		167,281	39,115	696,719	2	274,382	1.00	274,382	274,382	1.00
Function	3330	CIVIC SERVICES									
		100 SALARIES	-	-	38,340	-	36,873	1.00	36,873	36,873	1.00
		200 ASSOCIATED PAYROLL COSTS	-	-	26,589	-	27,457	-	27,457	27,457	-
Total Function	3330	CIVIC SERVICES	-	-	64,929	-	64,330	1.00	64,330	64,330	1.00
Function	3390	OTHER COMMUNITY SERVICES									
		400 SUPPLIES & MATERIALS	-	-	4,438	-	-	-	-	-	-
Total Function	3390	OTHER COMMUNITY SERVICES	-	-	4,438	-	-	-	-	-	-
Major Function	3000		-	-	69,367	-	64,330	1.00	64,330	64,330	1.00
Total Fund	235	ODE STATE GRANTS	287,726	104,156	924,455	2.00	488,712	2.00	488,712	488,712	2.00

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	236	CAREER TECH EDUCATION (M98)						
	3299	STATE SOURCES - RESTRICTED	-	-	-	335,354	335,354	335,354
	3000	REVENUE FROM STATE SOURCES	-	-	-	335,354	335,354	335,354
Total Fund	236	CAREER TECH EDUCATION (M98)	-	-	-	335,354	335,354	335,354

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	236	CAREER TECH EDUCATION (M98)									
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	-	-	-	212,821	3.65	212,821	212,821	3.65
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	110,233	-	110,233	110,233	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		500 FIXED ASSET EQUIPMENT	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	12,300	-	12,300	12,300	-
Total Function	1131	HIGH SCHOOL PROGRAMS	-	-	-	-	335,354	3.65	335,354	335,354	3.65
Major Function	1000		-	-	-	-	335,354	3.65	335,354	335,354	3.65
Total Fund	236	CAREER TECH EDUCATION (M98)	-	-	-	-	335,354	3.65	335,354	335,354	3.65

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	242	MISC STATE & LOCAL GRANTS						
	1920	DONATIONS/CONTRIBUTIONS	-	-	2,000	-	-	-
	1921	PRIVATE GRANTS	49,869	54,388	57,037	15,950	15,950	15,950
	1000	REVENUE FROM LOCAL SOURCES	49,869	54,388	59,037	15,950	15,950	15,950
	2230	OR COMMUNITY FOUNDATION	6,414	10,587	3,068	-	-	-
	2232	OEA CHOICE TRUST GRANT	12,278	140	-	-	-	-
	2000	REVENUE FROM INTERMEDIATE SOURCES	18,692	10,727	3,068	-	-	-
Total Fund	242	MISC STATE & LOCAL GRANTS	68,561	65,115	62,104	15,950	15,950	15,950

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	242	MISC STATE & LOCAL GRANTS									
Function	1111	ELEMENTARY INSTRUCTION									
		400 SUPPLIES & MATERIALS	-	1,377	3,195	-	-	-	-	-	-
Total Function	1111	ELEMENTARY INSTRUCTION	-	1,377	3,195	-	-	-	-	-	-
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		100 SALARIES	-	-	1,500	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	20,000	3,000	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	7,257	-	-	-	-	-	-	-
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	20,000	10,257	1,500	-	-	-	-	-	-
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		100 SALARIES	1,925	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	668	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	2,000	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	6,222	1,351	14,012	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	8,816	1,351	16,012	-	-	-	-	-	-
Major Function	1000		28,816	12,985	20,707	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	-	348	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	64	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	35,380	30,882	-	15,950	-	15,950	15,950	-
		400 SUPPLIES & MATERIALS	-	10,361	519	-	-	-	-	-	-
		600 OTHER OBJECTS	-	5,235	2,429	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	-	51,388	33,830	-	15,950	-	15,950	15,950	-

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			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	242	MISC STATE & LOCAL GRANTS									
Function	2520	FISCAL SERVICES									
		100 SALARIES	600	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	178	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	18,434	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	15	-	-	-	-	-	-	-
Total Function	2520	FISCAL SERVICES	19,213	15	-	-	-	-	-	-	-
Function	2552	VEHICLE OPERATION SERVICES									
		300 PURCHASED SERVICES	2,205	-	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	2,205	-	-	-	-	-	-	-	-
Function	2645	HEALTH SERVICES - STAFF									
		100 SALARIES	1,774	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	344	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	9,796	140	-	-	-	-	-	-	-
Total Function	2645	HEALTH SERVICES - STAFF	11,914	140	-	-	-	-	-	-	-
Major Function	2000		33,331	51,543	33,830	-	15,950	-	15,950	15,950	-
Function	3330	CIVIC SERVICES									
		400 SUPPLIES & MATERIALS	-	-	4,500	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	-	-	4,500	-	-	-	-	-	-
Function	3390	OTHER COMMUNITY SERVICES									
		100 SALARIES	1,960	450	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	637	137	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	2,912	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	906	-	3,068	-	-	-	-	-	-
Total Function	3390	OTHER COMMUNITY SERVICES	6,414	587	3,068	-	-	-	-	-	-
Major Function	3000		6,414	587	7,568	-	-	-	-	-	-
Total Fund	242	MISC STATE & LOCAL GRANTS	68,561	65,115	62,104	-	15,950	-	15,950	15,950	-

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	249	SCHOOL ENRICHMENT FUND						
	1990	MISCELLANEOUS REVENUE - OTHER	31,558	31,987	20,000	20,000	20,000	20,000
	1000	REVENUE FROM LOCAL SOURCES	31,558	31,987	20,000	20,000	20,000	20,000
	5400	BEGINNING FUND BALANCE	25,621	29,015	30,000	35,000	35,000	35,000
	5000	OTHER RESOURCES	25,621	29,015	30,000	35,000	35,000	35,000
Total Fund	249	SCHOOL ENRICHMENT FUND	57,179	61,002	50,000	55,000	55,000	55,000

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Fund	249	SCHOOL ENRICHMENT FUND									
Function	1111	ELEMENTARY INSTRUCTION									
	400	SUPPLIES & MATERIALS	18,707	20,630	40,000	-	45,000	-	45,000	45,000	-
	600	OTHER OBJECTS	723	4,452	-	-	-	-	-	-	-
Total Function	1111	ELEMENTARY INSTRUCTION	19,430	25,081	40,000	-	45,000	-	45,000	45,000	-
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
	400	SUPPLIES & MATERIALS	254	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	254	-	-	-	-	-	-	-	-
Major Function	1000		19,684	25,081	40,000	-	45,000	-	45,000	45,000	-
Function	2552	VEHICLE OPERATION SERVICES									
	300	PURCHASED SERVICES	-	-	10,000	-	10,000	-	10,000	10,000	-
Total Function	2552	VEHICLE OPERATION SERVICES	-	-	10,000	-	10,000	-	10,000	10,000	-
Major Function	2000		-	-	10,000	-	10,000	-	10,000	10,000	-
Function	3330	CIVIC SERVICES									
	400	SUPPLIES & MATERIALS	-	174	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	-	174	-	-	-	-	-	-	-
Major Function	3000		-	174	-	-	-	-	-	-	-
Function	5202	TRANSFER TO SPECIAL REVENUES									
	700	TRANSFERS	8,481	-	-	-	-	-	-	-	-
Total Function	5202	TRANSFER TO SPECIAL REVENUES	8,481	-	-	-	-	-	-	-	-
Major Function	5000		8,481	-	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
	800	OTHER USES OF FUNDS	29,015	35,747	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	29,015	35,747	-	-	-	-	-	-	-
Major Function	7000		29,015	35,747	-	-	-	-	-	-	-
Total Fund	249	SCHOOL ENRICHMENT FUND	57,179	61,002	50,000	-	55,000	-	55,000	55,000	-

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			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	258	TITLE VI-B RURAL ED INITIATIVE						
	4500	RESTRICTED-FED THRU STATE	68,411	44,338	79,004	67,500	67,500	67,500
	4000	REVENUE FROM FEDERAL SOURCES	68,411	44,338	79,004	67,500	67,500	67,500
Total Fund	258	TITLE VI-B RURAL ED INITIATIVE	68,411	44,338	79,004	67,500	67,500	67,500

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Fund	258	TITLE VI-B RURAL ED INITIATIVE									
Function	1111	ELEMENTARY INSTRUCTION									
		100 SALARIES	-	7,035	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	638	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	20,126	7,484	4,689	-	-	-	-	-	-
Total Function	1111	ELEMENTARY INSTRUCTION	20,126	15,157	4,689	-	-	-	-	-	-
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
		400 SUPPLIES & MATERIALS	-	-	5,000	-	5,000	-	5,000	5,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	-	-	5,000	-	5,000	-	5,000	5,000	-
Function	1131	HIGH SCHOOL PROGRAMS									
		100 SALARIES	-	-	14,000	-	5,000	-	5,000	5,000	-
		200 ASSOCIATED PAYROLL COSTS	-	-	4,900	-	1,972	-	1,972	1,972	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	5,370	280	3,000	-	2,500	-	2,500	2,500	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1131	HIGH SCHOOL PROGRAMS	5,370	280	21,900	-	9,472	-	9,472	9,472	-
Function	1272	TITLE I-A/D PROGRAMS									
		100 SALARIES	-	538	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	157	-	-	-	-	-	-	-
Total Function	1272	TITLE I-A/D PROGRAMS	-	695	-	-	-	-	-	-	-
Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL									
		100 SALARIES	-	-	8,125	-	10,000	-	10,000	10,000	-
		200 ASSOCIATED PAYROLL COSTS	-	-	2,844	-	3,944	-	3,944	3,944	-
		400 SUPPLIES & MATERIALS	-	-	555	-	-	-	-	-	-
Total Function	1460	SPECIAL PROGRAMS/SUMMER SCHOOL	-	-	11,523	-	13,944	-	13,944	13,944	-
Major Function	1000		25,496	16,131	43,112	-	28,416	-	28,416	28,416	-
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
		100 SALARIES	17,261	4,730	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	10,096	1,121	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	209	4,190	-	7,934	-	7,934	7,934	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	27,357	6,059	4,190	-	7,934	-	7,934	7,934	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
		100 SALARIES	2,148	1,477	6,400	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	411	150	2,240	-	-	-	-	-	-
		300 PURCHASED SERVICES	7,420	16,121	1,431	-	13,500	-	13,500	13,500	-
		400 SUPPLIES & MATERIALS	111	1,819	4,789	-	-	-	-	-	-

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Fund	258	TITLE VI-B RURAL ED INITIATIVE									
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	10,090	19,567	14,860	-	13,500	-	13,500	13,500	-
Function	2552	VEHICLE OPERATIONS									
		100 SALARIES	-	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	3,500	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATIONS	-	-	3,500	-	-	-	-	-	-
Function	2660	TECHNOLOGY SERVICES									
		400 SUPPLIES & MATERIALS	-	-	-	-	3,500	-	3,500	3,500	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	2660	TECHNOLOGY SERVICES	-	-	-	-	3,500	-	3,500	3,500	-
Function	2660	TECHNOLOGY SERVICES									
		400 SUPPLIES & MATERIALS	3,475	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	2660	TECHNOLOGY SERVICES	3,475	-	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
		600 OTHER OBJECTS	1,992	2,581	1,877	-	2,042	-	2,042	2,042	-
Total Function	2690	OTHER SUPPORT SERVICES	1,992	2,581	1,877	-	2,042	-	2,042	2,042	-
Major Function	2000		42,915	28,207	24,426	-	26,976	-	26,976	26,976	-
Function	3330	CIVIC SERVICES									
		400 SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	-	-	-	-	-	-	-	-	-
Function	3390	OTHER COMMUNITY SERVICES									
		100 SALARIES	-	-	7,500	-	8,000	-	8,000	8,000	-
		200 ASSOCIATED PAYROLL COSTS	-	-	2,625	-	3,155	-	3,155	3,155	-
		300 PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	-	-	1,341	-	953	-	953	953	-
Total Function	3390	OTHER COMMUNITY SERVICES	-	-	11,466	-	12,108	-	12,108	12,108	-
Major Function	3000		-	-	11,466	-	12,108	-	12,108	12,108	-
Total Fund	258	TITLE VI-B RURAL ED INITIATIVE	68,411	44,338	79,004	-	67,500	-	67,500	67,500	-

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	260	SUMMER NUTRITION PROGRAM						
	3299	STATE SOURCES - RESTRICTED	953	1,162	-	1,000	1,000	1,000
	3000	REVENUE FROM STATE SOURCES	953	1,162	-	1,000	1,000	1,000
	4505	OTHER FEDERAL MEAL REIMBURSEMENT	64,809	69,379	54,729	64,677	64,677	64,677
	4910	COMMODITIES	401	446	451	350	350	350
	4000	REVENUE FROM FEDERAL SOURCES	65,209	69,826	55,179	65,027	65,027	65,027
Total Fund	260	SUMMER NUTRITION PROGRAM	66,162	70,988	55,179	66,027	66,027	66,027

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Requirements Report

				Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
				2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	260	SUMMER NUTRITION PROGRAM										
Function	3100	FOOD SERVICES										
		100	SALARIES	20,912	20,966	18,000	-	21,000	-	21,000	21,000	-
		200	ASSOCIATED PAYROLL COSTS	7,928	6,957	6,079	-	9,027	-	9,027	9,027	-
		300	PURCHASED SERVICES	234	532	450	-	450	-	450	450	-
		400	SUPPLIES & MATERIALS	37,088	30,467	30,651	-	30,550	-	30,550	30,550	-
Total Function	3100	FOOD SERVICES		66,162	58,922	55,179	-	61,027	-	61,027	61,027	-
Major Function	3000			66,162	58,922	55,179	-	61,027	-	61,027	61,027	-
Function	5202	TRANSFER TO SPECIAL REVENUES										
		700	TRANSFERS	-	12,065	-	-	5,000	-	5,000	5,000	-
Total Function	5202	TRANSFER TO SPECIAL REVENUES		-	12,065	-	-	5,000	-	5,000	5,000	-
Major Function	5000			-	12,065	-	-	5,000	-	5,000	5,000	-
Total Fund	260	SUMMER NUTRITION PROGRAM		66,162	70,988	55,179	-	66,027	-	66,027	66,027	-

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	261	TITLE II-A QUALITY TEACHERS						
	3299	STATE SOURCES - RESTRICTED	31,280	-	-	-	-	-
	3000	REVENUE FROM STATE SOURCES	31,280	-	-	-	-	-
	4500	RESTRICTED-FED THRU STATE	195,355	208,800	175,017	156,650	156,650	156,650
	4000	REVENUE FROM FEDERAL SOURCES	195,355	208,800	175,017	156,650	156,650	156,650
Total Fund	261	TITLE II-A QUALITY TEACHERS	226,635	208,800	175,017	156,650	156,650	156,650

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	261	TITLE II-A QUALITY TEACHERS									
Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES									
	100	SALARIES	58,787	88,252	60,270	0.50	64,246	0.49	64,246	64,246	0.49
	200	ASSOCIATED PAYROLL COSTS	28,708	25,359	12,300	-	12,130	-	12,130	12,130	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	1,199	3,592	8,000	-	5,737	-	5,737	5,737	-
Total Function	2211	IMPROVEMENT OF INSTRUCTION SERVICES	88,695	117,203	80,570	0.50	82,113	0.49	82,113	82,113	0.49
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	100	SALARIES	18,598	16,601	30,907	-	24,300	-	24,300	24,300	-
	200	ASSOCIATED PAYROLL COSTS	5,371	13,519	22,086	-	18,797	-	18,797	18,797	-
	300	PURCHASED SERVICES	85,843	43,811	36,167	-	26,700	-	26,700	26,700	-
	400	SUPPLIES & MATERIALS	5,107	6,149	585	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	114,919	80,080	89,745	-	69,797	-	69,797	69,797	-
Function	2660	TECHNOLOGY SERVICES									
	100	SALARIES	-	-	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	-	-	-	-	-	-	-	-
	300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	13,800	-	-	-	-	-	-	-	-
	600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	2660	TECHNOLOGY SERVICES	13,800	-	-	-	-	-	-	-	-
Function	2690	OTHER SUPPORT SERVICES									
	600	OTHER OBJECTS	9,221	11,517	4,702	-	4,740	-	4,740	4,740	-
Total Function	2690	OTHER SUPPORT SERVICES	9,221	11,517	4,702	-	4,740	-	4,740	4,740	-
Major Function	2000		226,635	208,800	175,017	0.50	156,650	0.49	156,650	156,650	0.49
Total Fund	261	TITLE II-A QUALITY TEACHERS	226,635	208,800	175,017	0.50	156,650	0.49	156,650	156,650	0.49

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	262	STUDENT BODY FUND						
		1510 INTEREST ON INVESTMENTS	(201)	-	-	-	-	-
		1530 GAIN OR LOSS ON SALE OF INVESTMENTS	-	146	-	-	-	-
		1990 MISCELLANEOUS REVENUE - OTHER	308,196	409,843	202,197	250,000	250,000	250,000
		1000 REVENUE FROM LOCAL SOURCES	307,995	409,989	202,197	250,000	250,000	250,000
		5202 INTERFUND TRANSFER - SPECIAL REVENUES	9,396	-	-	-	-	-
		5400 BEGINNING FUND BALANCE	124,342	155,210	200,000	200,000	200,000	200,000
		5000 OTHER RESOURCES	133,738	155,210	200,000	200,000	200,000	200,000
Total Fund	262	STUDENT BODY FUND	441,733	565,199	402,197	450,000	450,000	450,000

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	262	STUDENT BODY FUND									
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		400 SUPPLIES & MATERIALS	31,057	23,786	32,197	-	30,000	-	30,000	30,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	31,057	23,786	32,197	-	30,000	-	30,000	30,000	-
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		400 SUPPLIES & MATERIALS	255,467	382,881	220,000	-	275,000	-	275,000	275,000	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1132	HIGH SCHOOL EXTRACURRICULAR	255,467	382,881	220,000	-	275,000	-	275,000	275,000	-
Major Function	1000		286,523	406,668	252,197	-	305,000	-	305,000	305,000	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	155,210	158,531	150,000	-	145,000	-	145,000	145,000	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	155,210	158,531	150,000	-	145,000	-	145,000	145,000	-
Major Function	7000		155,210	158,531	150,000	-	145,000	-	145,000	145,000	-
Total Fund	262	STUDENT BODY FUND	441,733	565,199	402,197	-	450,000	-	450,000	450,000	-

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			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	265	CLASSROOM MINI-GRANTS						
	1921	PRIVATE GRANTS	1,846	6,890	10,873	5,517	5,517	5,517
1000 REVENUE FROM LOCAL SOURCES			1,846	6,890	10,873	5,517	5,517	5,517
Total Fund	265	CLASSROOM MINI-GRANTS	1,846	6,890	10,873	5,517	5,517	5,517

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			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	265	CLASSROOM MINI-GRANTS									
Function	1111	ELEMENTARY INSTRUCTION									
	400	SUPPLIES & MATERIALS	1,614	1,785	2,467	-	2,191	-	2,191	2,191	-
Total Function	1111	ELEMENTARY INSTRUCTION	1,614	1,785	2,467	-	2,191	-	2,191	2,191	-
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
	400	SUPPLIES & MATERIALS	-	-	2,490	-	1,490	-	1,490	1,490	-
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	-	-	2,490	-	1,490	-	1,490	1,490	-
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
	400	SUPPLIES & MATERIALS	-	909	-	-	-	-	-	-	-
Total Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	-	909	-	-	-	-	-	-	-
Function	1131	HIGH SCHOOL PROGRAMS									
	100	SALARIES	-	1,402	-	-	-	-	-	-	-
	200	ASSOCIATED PAYROLL COSTS	-	419	-	-	-	-	-	-	-
	400	SUPPLIES & MATERIALS	-	508	2,806	-	1,660	-	1,660	1,660	-
Total Function	1131	HIGH SCHOOL PROGRAMS	-	2,330	2,806	-	1,660	-	1,660	1,660	-
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
	400	SUPPLIES & MATERIALS	13	890	110	-	-	-	-	-	-
Total Function	1132	HIGH SCHOOL EXTRACURRICULAR	13	890	110	-	-	-	-	-	-
Major Function	1000		1,627	5,915	7,873	-	5,341	-	5,341	5,341	-
Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES									
	400	SUPPLIES & MATERIALS	-	200	-	-	176	-	176	176	-
	600	OTHER OBJECTS	-	75	-	-	-	-	-	-	-
Total Function	2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES	-	275	-	-	176	-	176	176	-
Function	2122	COUNSELING SERVICES									
	400	SUPPLIES & MATERIALS	-	700	-	-	-	-	-	-	-
Total Function	2122	COUNSELING SERVICES	-	700	-	-	-	-	-	-	-
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	100	SALARIES	-	-	2,477	-	-	-	-	-	-
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	-	-	2,477	-	-	-	-	-	-
Function	2552	VEHICLE OPERATIONS									
	300	PURCHASED SERVICES	-	-	523	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATIONS	-	-	523	-	-	-	-	-	-
Major Function	2000		-	975	3,000	-	176	-	176	176	-
Function	3330	CIVIC SERVICES									
	400	SUPPLIES & MATERIALS	219	-	-	-	-	-	-	-	-
Total Function	3330	CIVIC SERVICES	219	-	-	-	-	-	-	-	-
Major Function	3000		219	-	-	-	-	-	-	-	-
Total Fund	265	CLASSROOM MINI-GRANTS	1,846	6,890	10,873	-	5,517	-	5,517	5,517	-

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	270	AT-RISK STUDENTS AFTER SCH MEALS						
	4505	OTHER FEDERAL MEAL REIMBURESMET	88,137	104,064	74,222	79,246	79,246	79,246
	4000	REVENUE FROM FEDERAL SOURCES	88,137	104,064	74,222	79,246	79,246	79,246
Total Fund	270	AT-RISK STUDENTS AFTER SCH MEALS	88,137	104,064	74,222	79,246	79,246	79,246

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Requirements Report

			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	270	AT-RISK STUDENTS AFTER SCH MEALS									
Function	3100	FOOD SERVICES									
		100 SALARIES	10,982	9,291	10,002	0.45	11,624	0.45	11,624	11,624	0.45
		200 ASSOCIATED PAYROLL COSTS	5,179	7,763	10,520	-	11,722	-	11,722	11,722	-
		300 PURCHASED SERVICES	-	171	200	-	200	-	200	200	-
		400 SUPPLIES & MATERIALS	71,976	46,498	53,500	-	55,700	-	55,700	55,700	-
Total Function	3100	FOOD SERVICES	88,137	63,722	74,222	0.45	79,246	0.45	79,246	79,246	0.45
Major Function	3000		88,137	63,722	74,222	0.45	79,246	0.45	79,246	79,246	0.45
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	40,341	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	-	40,341	-	-	-	-	-	-	-
Major Function	7000		-	40,341	-	-	-	-	-	-	-
Total Fund	270	AT-RISK STUDENTS AFTER SCH MEALS	88,137	104,064	74,222	0.45	79,246	0.45	79,246	79,246	0.45

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Resources Report

			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Fund	280	SCHOOL FOOD SERVICE FUND						
	1510	INTEREST ON INVESTMENTS	-	-	-	-	-	-
	1600	FOOD SERVICES REVENUE	60,018	14,936	13,197	9,416	9,416	9,416
	1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICES	1,325	2,931	-	1,000	1,000	1,000
	1000	REVENUE FROM LOCAL SOURCES	61,343	17,867	13,197	10,416	10,416	10,416
	3102	STATE SCHOOL FUND - SCHOOL LUNCH MATCH	15,078	15,779	15,700	15,500	15,500	15,500
	3299	STATE SOURCES - RESTRICTED	-	15,838	-	-	-	-
	3000	REVENUE FROM STATE SOURCES	15,078	31,617	15,700	15,500	15,500	15,500
	4501	FEDERAL BREAKFAST REIMBURSEMENT	471,267	506,990	525,000	560,600	560,600	560,600
	4502	FEDERAL LUNCH REIMBURSEMENT	1,094,987	1,135,162	1,117,000	1,201,250	1,201,250	1,201,250
	4910	COMMODITIES	130,289	125,613	122,034	120,724	120,724	120,724
	4000	REVENUE FROM FEDERAL SOURCES	1,696,544	1,767,765	1,764,034	1,882,574	1,882,574	1,882,574
	5201	INTERFUND TRANSFER - GENERAL FUND	207,532	145,128	200,000	200,000	200,000	200,000
	5202	INTERFUND TRANSFER - SPECIAL REVENUES	-	-	-	5,000	5,000	5,000
	5400	BEGINNING FUND BALANCE	-	40,000	-	-	-	-
	5000	OTHER RESOURCES	207,532	185,128	200,000	205,000	205,000	205,000
Total Fund	280	SCHOOL FOOD SERVICE FUND	1,980,497	2,002,377	1,992,931	2,113,490	2,113,490	2,113,490

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Requirements Report

			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	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	-	-	-	-	-	-	-	-	-
Total Function	2552	VEHICLE OPERATION SERVICES	20	-	-	-	-	-	-	-	-
Major Function	2000		20	-	-	-	-	-	-	-	-
Function	3100	FOOD SERVICES									
		100 SALARIES	566,825	582,696	631,660	21.35	677,052	21.97	677,052	677,052	21.97
		200 ASSOCIATED PAYROLL COSTS	487,174	487,403	525,743	-	584,993	-	584,993	584,993	-
		300 PURCHASED SERVICES	11,293	26,085	21,694	-	19,871	-	19,871	19,871	-
		400 SUPPLIES & MATERIALS	873,951	901,418	812,584	-	829,974	-	829,974	829,974	-
		500 CAPITAL OUTLAY	-	0	-	-	-	-	-	-	-
		600 OTHER OBJECTS	1,235	1,825	1,250	-	1,600	-	1,600	1,600	-
Total Function	3100	FOOD SERVICES	1,940,477	1,999,427	1,992,931	21.35	2,113,490	21.97	2,113,490	2,113,490	21.97
Major Function	3000		1,940,477	1,999,427	1,992,931	21.35	2,113,490	21.97	2,113,490	2,113,490	21.97
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	40,000	2,950	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	40,000	2,950	-	-	-	-	-	-	-
Major Function	7000		40,000	2,950	-	-	-	-	-	-	-
Total Fund	280	SCHOOL FOOD SERVICE FUND	1,980,497	2,002,377	1,992,931	21.35	2,113,490	21.97	2,113,490	2,113,490	21.97

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Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	290	DONATIONS						
	1920	DONATIONS/CONTRIBUTIONS	19,099	725	36,917	3,206	3,206	3,206
	1990	LOCAL MISCELLANEOUS REV	-	-	-	-	-	-
	1000	REVENUE FROM LOCAL SOURCES	19,099	725	36,917	3,206	3,206	3,206
	5400	BEGINNING FUND BALANCE	1,592	-	725	2,725	2,725	2,725
	5000	OTHER RESOURCES	1,592	-	725	2,725	2,725	2,725
Total Fund	290	DONATIONS	20,691	725	37,642	5,931	5,931	5,931

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			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	290	DONATIONS									
Function	1111	ELEMENTARY INSTRUCTION									
		400 SUPPLIES & MATERIALS	12,500	-	-	-	-	-	-	-	-
Total Function	1111	ELEMENTARY INSTRUCTION	12,500	-	-	-	-	-	-	-	-
Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
		400 SUPPLIES & MATERIALS	374	-	241	-	29	-	29.42	29.42	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	374	-	241	-	29	-	29	29	-
Function	1131	HIGH SCHOOL PROGRAMS									
		400 SUPPLIES & MATERIALS	1,226	-	1,089	-	1,089	-	1,089.25	1,089.25	-
		500 CAPITAL PROJECTS	-	-	19,499	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	1131	HIGH SCHOOL PROGRAMS	1,226	-	20,588	-	1,089	-	1,089	1,089	-
Function	1132	HIGH SCHOOL EXTRACURRICULAR									
		300 PURCHASED SERVICES	-	-	2,088	-	2,088	-	2,087.78	2,087.78	-
Total Function	1132	HIGH SCHOOL EXTRACURRICULAR	-	-	2,088	-	2,088	-	2,088	2,088	-
Function	1283	ALTERNATIVE ED PROGRAMS									
		400 SUPPLIES & MATERIALS	-	-	12,000	-	-	-	-	-	-
Total Function	1283	ALTERNATIVE ED PROGRAMS	-	-	12,000	-	-	-	-	-	-
Major Function	1000		14,099	-	34,917	-	3,206	-	3,206	3,206	-
Function	3390	OTHER COMMUNITY SERVICES									
		400 SUPPLIES & MATERIALS	-	-	2,725	-	2,725	-	2,724.51	2,724.51	-
Total Function	3390	OTHER COMMUNITY SERVICES	-	-	2,725	-	2,725	-	2,725	2,725	-
Major Function	3000		-	-	2,725	-	2,725	-	2,725	2,725	-
Function	5202	TRANSFER TO CAPITAL PROJECTS									
		700 TRANSFERS	6,592	-	-	-	-	-	-	-	-
Total Function	5204	TRANSFER TO CAPITAL PROJECTS	6,592	-	-	-	-	-	-	-	-
Major Function	5000		6,592	-	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	725	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	-	725	-	-	-	-	-	-	-
Major Function	7000		-	725	-	-	-	-	-	-	-
Total Fund	290	DONATIONS	20,691	725	37,642	-	5,931	-	5,931	5,931	-

DEBT SERVICE FUNDS

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



Photography provided by MHS Student FY16-17



Photography provided by MHS Student FY16-17

DEBT SERVICE FUNDS

303 – OSBA PERS BONDS FUND

(Page 173-174):

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.



Student Artwork – Metolius Elementary FY16-17



Jefferson County School District Superintendent and Board of Directors

304 – 2013 GENERAL OBLIGATION & REFUNDING BONDS FUND (Page 175-176):

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, 2018

	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
REVENUES						
Local sources	2,400,157	2,357,325	2,318,444	2,500,875	2,500,875	2,500,875
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
TOTAL REVENUE	2,400,157	2,357,325	2,318,444	2,500,875	2,500,875	2,500,875
EXPENDITURES						
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	-	-	-	-
Debt Service	3,505,050	3,613,350	3,730,653	3,849,764	3,849,764	3,849,764
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	3,505,050	3,613,350	3,730,653	3,849,764	3,849,764	3,849,764
REVENUES OVER (UNDER)						
EXPENDITURES	(1,104,894)	(1,256,025)	(1,412,209)	(1,348,889)	(1,348,889)	(1,348,889)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	975,452	1,030,439	1,082,709	1,143,207	1,143,207	1,143,207
TOTAL OTHER FINANCING SOURCES (USES)	975,452	1,030,439	1,082,709	1,143,207	1,143,207	1,143,207
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(129,442)	(225,586)	(329,500)	(205,682)	(205,682)	(205,682)
FUND BALANCE, JULY 1	848,111	718,669	476,700	237,600	237,600	237,600
FUND BALANCE, JUNE 30	718,669	493,082	147,200	31,918	31,918	31,918

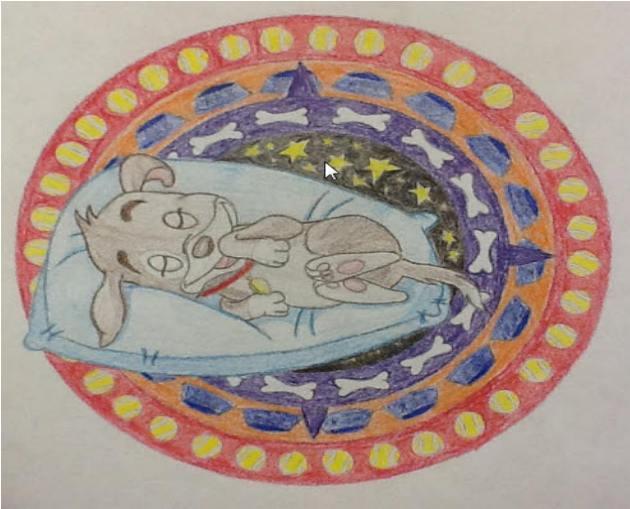
RESOURCES

AND



Artwork provided by MHS Student FY16-17

REQUIREMENTS



Artwork provided by MHS Student FY16-17

REPORT BY FUND

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	303	2002 OSBA PERS BOND ISSUE DEBT FUND						
	1510	INTEREST ON INVESTMENT	2,270	3,343	1,500	3,275	3,275	3,275
	1000	REVENUE FROM LOCAL SOURCES	2,270	3,343	1,500	3,275	3,275	3,275
	5201	INTERFUND TRANSFER - GENERAL FUND	975,452	1,030,439	1,082,709	1,143,207	1,143,207	1,143,207
	5400	BEGINNING FUND BALANCE	2,508	2,524	1,500	7,600	7,600	7,600
	5000	OTHER RESOURCES	977,960	1,032,963	1,084,209	1,150,807	1,150,807	1,150,807
Total Fund	303	2002 OSBA PERS BOND ISSUE DEBT FUND	980,230	1,036,306	1,085,709	1,154,082	1,154,082	1,154,082

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Requirements Report

			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	303	2002 OSBA PERS BOND ISSUE DEBT FUND									
Function	5110	LONG TERM DEBT SERVICE									
		600 OTHER OBJECTS	977,707	1,032,706	1,082,709	-	1,143,207	-	1,143,207	1,143,207	-
Total Function	5110	LONG TERM DEBT SERVICE	977,707	1,032,706	1,082,709	-	1,143,207	-	1,143,207	1,143,207	-
Major Function	5000		977,707	1,032,706	1,082,709	-	1,143,207	-	1,143,207	1,143,207	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	2,524	3,599	3,000	-	10,875	-	10,875	10,875	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	2,524	3,599	3,000	-	10,875	-	10,875	10,875	-
Major Function	7000		2,524	3,599	3,000	-	10,875	-	10,875	10,875	-
Total Fund	303	2002 OSBA PERS BOND ISSUE DEBT FUND	980,230	1,036,306	1,085,709	-	1,154,082	-	1,154,082	1,154,082	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	304	2013 GO BOND ISSUE DEBT FUND						
	1111	CURRENT YEAR'S TAXES	2,277,463	2,242,507	2,209,444	2,376,600	2,376,600	2,376,600
	1112	PRIOR YEAR'S TAXES	106,694	98,855	102,900	115,000	115,000	115,000
	1113	COUNTY TAX SALES FOR BACK TAXES	2,036	3,502	-	-	-	-
	1510	INTEREST ON INVESTMENTS	11,693	9,119	4,600	6,000	6,000	6,000
	1000	REVENUE FROM LOCAL SOURCES	2,397,886	2,353,982	2,316,944	2,497,600	2,497,600	2,497,600
	5400	BEGINNING FUND BALANCE	845,602	716,145	475,200	230,000	230,000	230,000
	5000	OTHER RESOURCES	845,602	716,145	475,200	230,000	230,000	230,000
Total Fund	304	2013 GO BOND ISSUE DEBT FUND	3,243,489	3,070,127	2,792,144	2,727,600	2,727,600	2,727,600

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Requirements Report

			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adpoted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	304	2013 GO BOND ISSUE DEBT FUND									
Function	5110	LONG TERM DEBT SERVICE									
	600	OTHER OBJECTS	2,527,344	2,580,644	2,647,944	-	2,706,557	-	2,706,557	2,706,557	-
Total Function	5110	LONG TERM DEBT SERVICE	2,527,344	2,580,644	2,647,944	-	2,706,557	-	2,706,557	2,706,557	-
Major Function	5000		2,527,344	2,580,644	2,647,944	-	2,706,557	-	2,706,557	2,706,557	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
	800	OTHER USES OF FUNDS	716,145	489,483	144,200	-	21,043	-	21,043	21,043	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	716,145	489,483	144,200	-	21,043	-	21,043	21,043	-
Major Function	7000		716,145	489,483	144,200	-	21,043	-	21,043	21,043	-
Total Fund	304	2013 GO BOND ISSUE DEBT FUND	3,243,489	3,070,127	2,792,144	-	2,727,600	-	2,727,600	2,727,600	-

CAPITAL PROJECTS FUNDS

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.



Photography provided by MHS Student FY16-17

CAPITAL PROJECTS FUNDS

404 – MADRAS & METOLIUS PROJECT FUND (Page 181-182):

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 2017-2018.

405 – WARM SPRING K-8 BUILDING FUND (Page 183-184):

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 2017-2018.



Photography provided by MHS Student FY16-17

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
CAPITAL PROJECT FUNDS ADOPTED BUDGET
FYE JUNE 30, 2018

	ACTUALS 2014-15	ACTUALS 2015-16	ADOPTED 2016-17	PROPOSED 2017-18	APPROVED 2017-18	ADOPTED 2017-18
REVENUES						
Local sources	124,567	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
TOTAL REVENUE	124,567	-	-	-	-	-
EXPENDITURES						
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	7,676,581	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	7,676,581	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(7,552,014)	-	-	-	-	-
OTHER FINANCING SOURCES (USES)						
Operating transfers in	727,504	-	-	-	-	-
Operating transfers out	(456,999)	-	-	-	-	-
Bonds and premium on proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	270,506	-	-	-	-	-
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(7,281,508)	-	-	-	-	-
FUND BALANCE, JULY 1	7,281,508	-	-	-	-	-
FUND BALANCE, JUNE 30	-	-	-	-	-	-

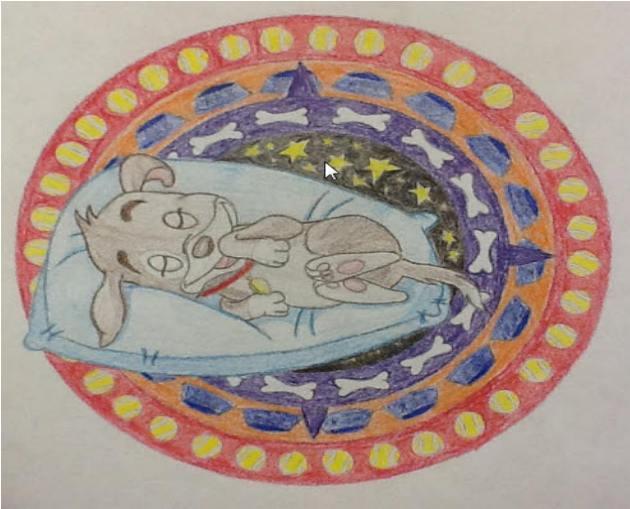
RESOURCES

AND



Artwork provided by MHS Student FY16-17

REQUIREMENTS



Artwork provided by MHS Student FY16-17

REPORT BY FUND

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	404	IN TOWN PROJECTS						
	1510	INTEREST ON INVESTMENTS	7,806	-	-	-	-	-
	1920	DONATIONS/CONTRIBUTIONS	47,453	-	-	-	-	-
	1990	LOCAL MISCELLANEOUS REV	35,867	-	-	-	-	-
	1000	REVENUE FROM LOCAL SOURCES	91,127	-	-	-	-	-
	5202	INTERFUND TRANSFER - SPECIAL REVENUES	6,592	-	-	-	-	-
	5204	INTERFUND TRANSFER - CAPITAL PROJECTS	720,912	-	-	-	-	-
	5400	BEGINNING FUND BALANCE	5,255,425	-	-	-	-	-
	5000	OTHER RESOURCES	5,982,929	-	-	-	-	-
Total Fund	404	IN TOWN PROJECTS	6,074,056	-	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Requirements Report

			Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted FTE 2016-17	Proposed 2017-18	Proposed FTE 2017-18	Approved 2017-18	Adopted 2017-18	Adopted FTE 2017-18
Fund	404	IN TOWN PROJECTS									
Function	4150	BLDG ACQUIS-CONSTRU-IMPROV									
		100 SALARIES	28,703	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	15,536	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	141,784	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	89,833	-	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	5,795,800	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	2,401	-	-	-	-	-	-	-	-
Total Function	4150	BLDG ACQUIS-CONSTRU-IMPROV	6,074,056	-	-	-	-	-	-	-	-
Major Function	4000		6,074,056	-	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	-	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-
Major Function	7000		-	-	-	-	-	-	-	-	-
Total Fund	404	IN TOWN PROJECTS	6,074,056	-	-	-	-	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Resources Report

			Actuals	Actuals	Adopted	Proposed	Approved	Adopted
			2014-15	2015-16	2016-17	2017-18	2017-18	2017-18
Fund	405	WS K-8 BUILDING						
		1510 INTEREST ON INVESTMENTS	4,655	-	-	-	-	-
		1990 LOCAL MISCELLANEOUS REV	28,786	-	-	-	-	-
		1000 REVENUE FROM LOCAL SOURCES	33,440	-	-	-	-	-
		5110 BOND PROCEEDS	-	-	-	-	-	-
		5120 BOND PREMIUM	-	-	-	-	-	-
		5400 BEGINNING FUND BALANCE	2,026,084	-	-	-	-	-
		5000 OTHER RESOURCES	2,026,084	-	-	-	-	-
Total Fund	405	WS K-8 BUILDING	2,059,524	-	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Adopted for FYE June 30, 2018

Requirements Report

			Actuals	Actuals	Adopted	Adpoted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
			2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2017-18
Fund	405	WS K-8 BUILDING									
Function	4150	BLDG ACQUIS-CONSTRU-IMPROV									
		100 SALARIES	16,330	-	-	-	-	-	-	-	-
		200 ASSOCIATED PAYROLL COSTS	8,517	-	-	-	-	-	-	-	-
		300 PURCHASED SERVICES	81,531	-	-	-	-	-	-	-	-
		400 SUPPLIES & MATERIALS	365,017	-	-	-	-	-	-	-	-
		500 CAPITAL OUTLAY	1,035,223	-	-	-	-	-	-	-	-
		600 OTHER OBJECTS	-	-	-	-	-	-	-	-	-
Total Function	4150	BLDG ACQUIS-CONSTRU-IMPROV	1,506,618	-	-	-	-	-	-	-	-
Function	4180	OTHER CAPITAL ITEMS									
		400 SUPPLIES & MATERIALS	95,907	-	-	-	-	-	-	-	-
Total Function	4180	OTHER CAPITAL ITEMS	95,907	-	-	-	-	-	-	-	-
Major Function	4000		1,602,525	-	-	-	-	-	-	-	-
Function	5204	INTERFUND TRANSFER - CAPITAL PROJECTS									
		700 TRANSFERS	456,999	-	-	-	-	-	-	-	-
Total Function	5204	INTERFUND TRANSFER - CAPITAL PRC	456,999	-	-	-	-	-	-	-	-
Major Function	5000		456,999	-	-	-	-	-	-	-	-
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
		800 OTHER USES OF FUNDS	-	-	-	-	-	-	-	-	-
Total Function	7000	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-	-	-	-
Major Function	7000		-	-	-	-	-	-	-	-	-
Total Fund	405	WS K-8 BUILDING	2,059,524	-	-	-	-	-	-	-	-

APPENDIX A



“JCS
students enjoy
a field trip to
Erickson
Aircraft
Collection as
part of the
Districts STEM
Extended
Learning
Program”

“WSK8
students hold
up a poster
with pictures
from their
recent
outdoor
learning trip
to Camp
Tamarack.”



Pictures and Quotes from “Schools in Action” publication FY16-17

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
RESOLUTION NO. 17-48

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 2017-2018 in the total amount of \$54,965,785*

MAKING APPROPRIATIONS

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

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	20,163,687	Instruction.....	2,736,030
Support Services.....	14,592,287	Support Services.....	1,418,871
Enterprise & Community Services.....	115,345	Enterprise & Comm.....	2,547,438
Facilities Acquisition	386,500		
Transfers.....	1,414,907		
Debt Service	0		
Contingency.....	450,000		
Total.....	\$37,122,726	Total.....	\$6,702,339
<u>Debt Service Fund</u>		<u>Capital Project Fund</u>	
Debt Service.....	3,849,764	Facilities Acquisition	0
Total.....	\$3,849,764	Total.....	\$0
Total APPROPRIATIONS, All Funds . . .		\$47,674,829	
Total Unappropriated and Reserve Amounts, General Fund . . .		7,114,038	
Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .		145,000	
Total Unappropriated and Reserve Amounts, Debt Service Fund . . .		31,918	
TOTAL ADOPTED BUDGET . . .		\$54,965,785 *	

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2017-2018 :

- (1) In the amount at the rate of \$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 \$2,550,000 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.....\$ 2,550,000

The above resolution statements were approved and declared adopted on May 22, 2017.


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, 2017 to June 30, 2018 will be held at the Support Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on the April 10, 2017 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and receive 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 April 24, 2017 at 6:00 p.m. and if needed April 25, 2017 at 6:00 p.m. at the Support Services Building, 445 SE Buff Street, Madras, OR.

A copy of the budget document may be inspected on or after April 3, 2017 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: March 22, 2017 and March 29, 2017

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 NOTICE OF BUDGET COMMITTEE MEETING - 509J, 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 MARCH 22, 2017

Issue date MARCH 29, 2017

Issue date

Issue date

Issue date

Issue date

The fee charged for the above publication was

\$162.76

7. A
Publisher

Subscribed and sworn to before me this TWENTY-NINTH day of MARCH, 2017.

My Commission expires JUNE 19, 2020



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, 2017 to June 30, 2018 will be held at the Support Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on the April 10, 2017 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and receive 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 April 24, 2017 at 6:00 p.m. and if needed April 25, 2017 at 6:00 p.m. at the Support Services Building, 445 SE Buff Street, Madras, OR.

A copy of the budget document may be inspected on or after April 3, 2017 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: March 22, 29, 2017

FORM ED-1
NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on **May 22, 2017** at 6:00pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$11,961,435	\$10,123,489	\$10,430,566
Current Year Property Taxes, other than Local Option Taxes	6,463,603	6,304,844	6,800,600
Other Revenue from Local Sources	2,431,620	2,056,626	2,114,675
Revenue from Intermediate Sources	139,409	115,528	121,150
Revenue from State Sources	22,575,585	24,268,721	26,622,908
Revenue from Federal Sources	7,972,360	8,123,717	7,460,979
Interfund Transfers	1,289,098	1,328,549	1,414,907
All Other Budget Resources	60,169	-	-
Total Resources	\$52,893,279	\$52,321,474	\$54,965,785

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$19,065,858	\$20,942,478	\$21,222,753
Other Associated Payroll Costs	10,501,000	12,053,862	13,015,568
Purchased Services	2,778,186	3,108,198	3,032,284
Supplies & Materials	3,333,527	3,462,522	3,405,637
Capital Outlay	680,444	582,799	791,500
Other Objects (except debt service & interfund transfers)	519,317	508,606	492,416
Debt Service*	3,613,349	3,730,653	3,849,764
Interfund Transfers*	1,289,098	1,328,549	1,414,907
Operating Contingency	-	100,000	450,000
Unappropriated Ending Fund Balance & Reserves	11,112,500	6,503,807	7,290,956
Total Requirements	\$52,893,279	\$52,321,474	\$54,965,785

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$19,353,670	\$21,831,538	\$22,899,716
FTE	253	266	276
2000 Support Services	14,420,458	16,059,672	16,011,158
FTE	125	131	125
3000 Enterprise & Community Service	2,410,157	2,546,955	2,662,784
FTE	26	27	28
4000 Facility Acquisition & Construction	694,047	220,300	386,500
FTE	-	-	-
5000 Other Uses			
5100 Debt Service*	3,613,349	3,730,653	3,849,764
5200 Interfund Transfers*	1,289,098	1,328,549	1,414,907
6000 Contingency	-	100,000	450,000
7000 Unappropriated Ending Fund Balance	11,112,500	6,503,807	7,290,956
Total Requirements	\$52,893,279	\$52,321,474	\$54,965,785
Total FTE	404	424	429

* 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	\$2,350,000	\$2,390,000	\$2,550,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$31,075,000	\$0
Other Bonds	\$10,133,890	
Total	\$41,208,890	\$0

Publish: May 3 & May 17, 2017

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 TWO successive and consecutive weeks in the following issues

Issue date MAY 3, 2017

Issue date MAY 10, 2017

Issue date

Issue date

Issue date

Issue date

The fee charged for the above publication was

\$465.00

Subscribed and sworn to before me this TENTH day of MAY, 2017.

My Commission expires JUNE 19, 2020



FORM ED-1

NOTICE OF BUDGET HEARING

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
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STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
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	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
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Local Option Levy			
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LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$31,075,000	\$0
Other Bonds	\$10,133,890	
Total	\$41,208,890	\$0

Publish: May 3 & May 17, 2017

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

FORM ED-50
2017-2018

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

District Name

on the tax roll of Jefferson/Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>445 SE Buff Street</u>	<u>Madras</u>	<u>OR</u>	<u>97741</u>	<u>June 2, 2017</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Martha Bewley</u>	<u>Chief Financial Officer</u>	<u>541-475-6192</u>	<u>mbewley@509j.net</u>	
Contact Person	Title	Daytime Telephone	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 294.45

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	4.5871	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 prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$2,550,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$2,550,000

PART II: RATE LIMIT CERTIFICATION

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

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
BUDGET COMMITTEE / BOARD OF DIRECTORS' MEETING

MINUTES OF APRIL 10, 2017

1. **CALL TO ORDER.** In the absence of Chair Tom Norton, Jr., Vice-chair Laurie Danzuka called the first meeting of the Budget Committee and School Board to order at 6:00 p.m. at the Madras Performing Arts Center Building and led the Pledge of Allegiance. Present at the table were Board members Stan Sullivan, Lyle Rehwinkel, and Courtney Snead, and Superintendent Rick Molitor. District staff members attending were CFO Martha Bewley, Curriculum Director Melinda Boyle, Staff Accountant LaRae Sullivan and Accounting Specialist Amy DeChamplain. Staff members present were Warm Springs K-8 Academy Principal Ken Parshall, and secretary Ellen Ames; teachers Gina Bluebird, Lynn Schmaltz, and Melissa Wheeler, and counselor Julie Nisley. From the community were JayLyn Suppah, Jamie Hurd, Laura Epstein, Shaun K. Dicitio, Lisbet Hornung, and Michele Gemelas. Susan Matheny reported for the Madras Pioneer, Dave McMechan reported for the Spiliyay Tymoo and Cindy Stanfield recorded minutes.

2. **INTRODUCTIONS.** Board and committee members introduced themselves. Committee members attending were Jim Hutchins, Lee Baggett, Ken Stout, and Rolando Mendez. Committee member Urbana Ross could not attend.

3. **ELECTION OF BUDGET COMMITTEE OFFICERS.** Chair Danzuka opened the floor to nominations for Committee Chair. **Lyle Rehwinkel nominated Ken Stout as Committee Chair. Rolando Mendez seconded the motion. All voted in favor of Ken Stout as Committee Chair. Motion carried. (8-0)** Norton & Ross absent.

Nominations were opened for Vice-chair. **Courtney Snead nominated Lyle Rehwinkel as Committee Vice-chair. Rolando seconded the motion. All voted in favor of Lyle Rehwinkel as Committee Vice-chair. Motion carried. (8-0)** Norton and Ross absent.

4. **BUDGET MESSAGE.** Superintendent Rick Molitor described this time of the fiscal year as "perfect weather" for setting the new budget. Only 1% of reserves have been allotted for use for the 2016-17 fiscal year; increased enrollment is positive and future stability is forecasted for the District. Superintendent Molitor stated his budget message as printed in the FY 2017-2018 Proposed Budget document emphasizing the district mission as outlined in the District's community-driven Strategic Plan. The focus of the proposed budget is "implementation of the Strategic Plan to increase academic achievement, improve the climate of the district and generate future-ready graduates." After highlighting expected revenue and expenditure totals, he concluded with a list of ten "cornerstones of success of our school district." The proposed 2017-2018 JCSD 509-J Budget is balanced and strategic in reflecting and supporting the educational goals and objectives of the school district for each learner.

5. **PRESENTATION OF BUDGET DOCUMENT / DELIBERATION.** Martha Bewley, Chief Financial Officer, referenced her slide presentation by page number to the proposed budget document, saying additional informational can be made available before the next meeting if requested.

EXPENDITURES. Beginning with page 8, budget assumptions were listed including projected weighted enrollment and class size ratios, anticipated revenue, beginning and ending fund balances, salaries, PERS, and health insurance rates. Enrollment has been steadily increasing over the past nine years. The district aims to fund each school with the same number of staff members per enrollment. The Staffing Allocation Matrix projected across the district, if all things were equal, would provide a total of 152.99 licensed and administrative FTE (full time equivalent). The 2017/18 budget proposal provides 155.57 licensed and administrative FTE. See pages 43-50. On page 46, Special Revenue funds will support an increase of 1.35 in FTE. The additional part-time position will be added to support the CTE and Bridges coordinator position, a focus and priority of 509-J according to Superintendent Molitor. Across all schools, 19 hours of staff time are available in Fund 100 of which some portion can be allocated to add certified staff as determined by building administrators. Special Revenue will receive less in grant funding thereby resulting in 88.12 fewer

hours assigned to staffing. Athletics and activities staffing was represented on pages 48 and 49. Salaries only were shown; not associated transportation costs or supplies. All General Fund FTEs were listed on pages 51, and 52 showing a net increase in full-time equivalent staffing of 6.89 across all areas.

Back to page 8 – Budget Assumptions, Mrs. Bewley explained how the beginning fund balance was arrived at by starting with the 2015/16 ending balance, deducting the amount of reserves used in 2017-17 and adding other savings over the projected amount of reserves to be used in 2016-17 to arrive at the resulting beginning fund balance of \$5,986,670 for 2017-2018.

REVENUE. The Board and Committee members were referred to page 37 for proposed General Fund resources proposed at \$39,890,887 for 2017-18. State School funding is anticipated for 75.1% of the proposed General Fund resources. A 6% decrease in Impact Aid funding will provide 5.7% of the General Fund resources. The majority of 4.2% from other resources comes from interest from the PERS UAL. Other decreases in resources are expected in the Special Revenue Fund. Revenue for the General Fund is listed on page 37.

Mrs. Bewley referred back to page 8 for budget assumptions -- the impact of roll-up costs assumed for staff salaries and associated payroll costs; the addition of six more days of work for classified staff over last year's calendar; a net increase of 6.89 FTE is represented on pages 51 and 52; and discretionary non-payroll funds. Transfers from sub-funds to the General Fund for long-term planned expenditure the purpose of each sub fund, such as Fund 101 – Bus Replacement, are listed on page 28. Courtney Snead requested information about sub fund transfers in prior years and the actual amounts expended from the sub funds last year. Martha Bewley will provide the information. Mrs. Snead also inquired about how much control the district has over associated payroll costs and benefits. Some control is possible when bargaining. The District may reduce the work force when funding is not available.

PROPOSED GENERAL AND GENERAL SUB FUND BUDGET. Mrs. Bewley referred to page 30 to show the greatest impact increasing revenue is growing student enrollment. The Special Revenue Fund detailed on page 93 is comprised of 5.3% local sources, 13.3% state sources, and 81.3% federal sources. The Federal actual amount will not be known until released in September or October. Title II has been cut reducing the budget by \$160,000. An increase is anticipated for Title I funding. A 60% reduction in Fund 217 will result in being able to only fund three part-time counselors in 2017-18. Fund 212 will be reduced an only receive a total of \$165,000 for the 2017-2019 fiscal years. Fund 218 will bring in one million dollars over four years. Fund 235 results in 180,000 per year for four years for the ELL program since passage of HB 3199. Measure 98 will create Fund 236 to expend \$335,000 in 2017-18. Four one-year grants will end. The PERS UAL is long-term debt service at 6.5% with scheduled payoff 6/30/2028 and current obligation of \$10,133,890. Payoff of the bond levy for the PAC will be 6/15/2033 with a current obligation of \$31,075,000.

PROPOSED RESOLUTION TO ADOPT THE BUDGET. The 2017-18 proposed budget is summarized on page 186 within the proposed resolution to adopt the budget, make appropriations, and impose and categorize the tax. Total adopted budget as proposed is \$54,965,785 to be imposed at a rate of \$4.5871 per \$1,000 of assessed property value. General Obligation Bond Debt service was listed as \$2,550,000. The next meeting of the Board and Budget Committee will be April 24, 2017, beginning at 6:00 p.m. to discuss the budget and receive public comment.

6. **RECESS.** At 7:07 p.m., Chair Ken Stout declared the meeting to recess until the next meeting on April 24, 2017.

Respectfully submitted,

Cindy Stanfield, Executive Assistant

Draft minutes for approval at the April 24, 2017, meeting.

Ken Stout, Budget Committee Chair

Rick Molitor, Superintendent

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
BUDGET COMMITTEE / BOARD OF DIRECTORS' MEETING

MINUTES OF APRIL 24, 2017

1. **CALL TO ORDER.** Chair Tom Norton, Jr., called the first meeting of the Budget Committee and School Board to order at 6:00 p.m. at the Bridges Career and Technical High School Building and led the Pledge of Allegiance. Present at the table were Superintendent Rick Molitor, Vice-chair Laurie Danzuka, and Board members Lyle Rehwinkel, and Courtney Snead. Board member Stan Sullivan did not attend. Budget Committee members attending were Chair Ken Stout, Rolando Mendez, Jim Hutchins, Lee Baggett, and Urbana Ross. District staff members attending were CFO Martha Bewley, HR and Operations Director Darryl Smith. Other staff members present were Bridges Career and Technical High School Principal Caron Smith, teacher Megan Urbanski, teacher/counselor Jessica Swagger, tutor and teacher substitute Christy Carkhuff. From the community were Jamie Hurd and Howard Arnett. Cindy Stanfield recorded minutes.
2. **APPROVAL OF APRIL 10, 2017, MINUTES.** Vice-chair Lyle Rehwinkel moved that the Committee approve the minutes of April 10, 2017, as presented. Courtney Snead seconded the motion which passed. (7-0) Danzuka, Sullivan and Ross absent.
3. **BUDGET COMMITTEE DISCUSSION AND QUESTIONS.** Martha Bewley, Chief Financial Officer, reviewed the Budget Committee's role in the budget approval process. Ultimately, the Committee will decide whether the District should spend less, spend more, or use reserves to balance the budget with the proposed needs and projections. Since the April 5th Budget Committee meeting, Mrs. Bewley received written questions from Committee members about the recommended budget which she addressed at this meeting.
 - What is the status of the repayment to the State School Fund? In 2013, the District self-reported a misappropriation of transportation costs, which are typically reimbursed at 70%.. The District reported General Obligation debt payments as transportation costs in error and were reimbursed at 80% for cost that were actually not transportation costs eligible for reimbursement. The error resulted in a repayment of approximately \$2.5 million. The debt is expected to be fully paid by the District in March of 2017.
 - A list of General Funds Transfers made annually since FY2011-12 through the proposed FY2017-18 Budget was presented as requested. Thirteen General Sub Funds and Special Funds were listed. Mrs. Bewley explained more funds have been set up to make funds available to provide replacement costs for buses, technology, textbook, equipment, maintenance projects and other special funds created for grant programs and other specific programs, including the PERS UAL debt and the Wellness Program Fund. The Wellness Program grant has changed from a 3-year grant of \$25,000 which ended in 2015 to a \$10,000 per year grant. A new special fund was set up to manage funds to maintain the Performing Arts Center (PAC). Certain expenditures are attributable to the General Fund reflecting use for educational purposes. . The Activity Bus Fund was once available through funding from Johnson O'Malley directly through the Tribes until 2014-15. Now, \$2,500 comes from the Tribes and 509-J proposes a \$10,000 general fund transfer to provide \$12,500 for the Activity Bus Fund.
 - A second handout listed expenditures since 2011-12 from general sub-funds in prior years. Long-term needs were highlighted in gray as replacement funds. It includes unspent funds carried forward in the Wellness Program fund from the previous year. Teacher housing rental maintenance expense is accounted for and paid from rent received. Performing Arts Center expenditures shown reflect utilities, maintenance and director costs. About \$10,000 was received in revenue for public use, receipts and donations. Superintendent Molitor told of efforts by the director to work with the Tower Theater in Bend which brought in some public performances. Some costs are attributed to benefitting students and working with community partners. Tom Norton desired the topic be brought back to the Board for review. Use of the PAC has not been allowed for activities serving alcohol.
 - Laurie Danzuka would like a report of potential revenue to the District during the Solar Eclipse Event in August.
 - Lee Baggett asked about transportation costs. Superintendent Molitor explained that the State Legislature is looking for ways to help since the mandate for meeting the HB2975 mandate by 2027. The District's Transportation Plan is three to four years from being able to replace all buses through the depreciation

reimbursement from the state. The Stabilization Fund was disbursed in FY15-16 to the various replacement plans in order to meet the long term needs of the District. It was noted that the Maintenance Projects Fund was budgeted for \$250,000; however, only \$50 was projected to be spent. This was due to other unanticipated costs that hit this year, such as an extreme amount of snow removal, and other extra projects including replacement of bricks removed by students today. Madras High School will need to re-roofed so this year \$100,000 is set aside then \$150,000 next year so the following year the project can go to bid, according to Darryl Smith.

- It was asked how citizenship is addressed in the budget and integrated into the schools. The PBIS behavior program is proving successful in our schools and nationally recognized. Ken Stout appreciated the traits of a good citizen that were displayed in three languages on the walls at Warm Springs K-8 Academy. Superintendent Molitor identified \$500,000 for athletics programs and \$120,000 for activities inviting students to participate in drama as an elective. The PAC is bringing arts to the students. Field trips also expose students to opportunities for learning good citizenship.
 - Rolando Mendez asked how the District balances its programs with the logic of the Strategic Plan. Aside from the Solar Eclipse Event, Superintendent Molitor told of public events such as a meeting of the State Ways and Means Committee and the Community Holiday Gala which filled the PAC to capacity. Mr. Mendez also proposed ways to integrate classes with a topic addressed in different ways. Ultimately, tie the budget to the Strategic Plan. Laurie Danzuka suggested exploring classroom topics with more activities outside of school for a real world experience. Ken Stout inquired about music offered currently at JCMS and MHS. The instructional FTE is 1.5 at both schools. Urbana Ross asked if donations are requested for the PAC. Mrs. Bewley reported \$900 has been collected.
4. **PUBLIC COMMENTS.** None.
 5. **APPROVE BUDGET DOCUMENT AS PROPOSED, AS ADJUSTED OR SET AN ADDITIONAL BUDGET COMMITTEE MEETING.** Superintendent Molitor explained the options for the Budget Committee's action regarding the proposed FY2017-18 Budget. Ken Stout commented that the District took a large risk last year using reserves and will again this year, however, he agrees with the proposal.
Ken Stout moved that the Budget Committee of the Jefferson County School District 509-J approve the budget for the 2017-18 fiscal year in the amount of \$54,965,785 AND property taxes for the 2017-18 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 \$2,550,000 for the general obligation bond principal and interest in the Debt Service Funds (Fund 304). Rolando Mendez seconded the motion which was approved by vote of 9 affirmative and no negative votes. (9-0) Sullivan absent.
 6. At 6:50 p.m., Chair Ken Stout declared the meeting adjourned. The regular Board meeting was announced to follow this meeting at 7:00 p.m.

Respectfully submitted,

Cindy Stanfield, Executive Assistant

Ken Stout, Budget Committee Chair

Rick Molitor, Superintendent

June 30, 2018

194

Jefferson County School District
Textbook Adoption Schedule (Fund 108)
June 30, 2018

	FY17-18	FY19-20	FY 20-21	FY 21-22	FY 22-23
Read Well/Journeys	50,000	53,000	55,000	350,000	55,000
Social Studies 6-12			208,000		
English Proficiency (ELP)					100,000
Mathematics Elementary-Great Minds	20,000	25,000	25,000	25,000	
Mathematics 6-12					
Science 6-12 Text, Kits Elem	230,000	12,000	12,000	12,000	12,000
Health & PE Textbook		35,000			
World Languages & Arts					25,000
Electives (MS & HS)		175,000			
Total	300,000	300,000	300,000	387,000	192,000

Revised Oregon State Review Cycle	For use in classrooms by fall:
2015: Mathematics	2016
2016: Science	2017
2017: Health & Physical Education	2018
2018: Social Studies	2019
2019: World Languages & The Arts	2020
2020: ELA	2021
2021: ELL/ELP	2022
2022: Mathematics	2023
2023: Science	2024
2024: Health & Physical Education	2025
2025: Social Studies	2026
2026: World Languages & The Arts	2027

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

June 30, 2018

Description	Type	Total Costs	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	Wish List
Maintenance								
Pickup (Ford F550)	Replacement	32,000					32,000	
Commercial Wide Area Mower	Replacement	70,000		70,000				
Service Van	Replacement	30,000	30,000					
		132,000	30,000	70,000	-	-	32,000	-
Transportation								
Bus Lift	New	25,000			25,000			
		25,000	-	-	25,000	-	-	-
Buildings								
MHS CTE Equipment	New	40,860	40,860					
JCMS Wrestling Mats	Replacement	15,690	15,690					
		56,550	56,550	-	-	-	-	-
Food Services								
Blodgett Convection Ovens	Replacement	6,500	6,500					
		6,500	6,500	-	-	-	-	-
Nursing								
Spot Vision Screener	New	6,950	6,950					
		6,950	6,950	-	-	-	-	-
Wish List								
JCMS - Cafeteria Tables	Replacement	8,500						8,500
JCMS - Music Instruments	Replacement	5,500						5,500
Maintenance - Air compressor	New	5,500						5,500
Maintenance - Fertilizer injector	New	6,500						6,500
Maintenance - Insulation Blower/Vacuum	New	12,000						12,000

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

June 30, 2018

Description	Type	Total Costs	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	Wish List
Maintenance - Mower blade sharpener	New	2,000						2,000
Maintenance - Stand-on Pallet Lift/Forklifts	New	6,000						6,000
Maintenance - UTV	New	14,000						14,000
Metolius - ATV w/Plow	Replacement	5,000						5,000
		65,000	-	-	-	-	-	65,000
TOTAL		292,000	100,000	70,000	25,000	-	32,000	65,000

Jefferson County School District 509-J

Maintenance Project List (Fund 110)

June 30, 2018

Building	Grant Project	Account Code	Project	Project Date Range	Adopted Budget
PROPOSED FY17-18 PROJECTS					
General Fund Projects - You MUST attached the Grant Project when requisitioning in order to track the expense accurately.					
Buff	Security Doors	110.2544.0460.108.000.000.00	Security Doors	July/August 2017	1,000
Madras Elementary	Security Doors	110.2544.0460.113.000.000.00	Security Doors	July/August 2017	1,000
Madras Elementary	Linoleum Replacement	110.2544.0410.113.000.000.00	Linoleum Replacement	July/August 2017	2,000
Metolius	Security Doors	110.2544.0460.117.000.000.00	Security Doors	July/August 2017	1,000
Metolius	Office Upgrade	110.2544.0460.117.000.000.00	Office Upgrade	July/August 2017	4,600
Transportation	Bus Road	110.2552.0410.703.000.000.00	Fence Bus Road	October 2017	1,500
Maintenance	Cover Cinders	110.2544.0410.702.000.000.00	Cover Cinders	October 2017	1,000
Maintenance	Office Insulation	110.2544.0410.702.000.000.00	Operations Office Insulation	November 2017	1,400
					13,500
Fund 110 Projects					
SSB		110.4150.0520.701.000.518.00	SSB Building Repair	July/August 2017	35,000
SSB		110.4150.0460.701.000.518.00	SSB Building Furnishing	July/August 2017	15,000
MHS		100.4150.0520.608.000.520.00	Roof Repairs/Replacement	July 2017-June 2018	200,000
MHS		110.4150.0530.608.000.512.00	Sidewalks 650'x5 1/2' (PAC)	September 2017 - August 2018	8,000
Transportation		110.4150.0530.703.000.514.00	Placement & Purchase Fuel Tank 12,000 Gallons	January 2018	45,000
Warm Springs K-8		110.4150.0520.120.000.504.00	Shed	March/April 2018	7,500
MHS		110.4150.0520.608.000.501.00	30x180 Storage Shed	March/April 2018	26,000
MHS		110.4150.0520.608.000.505.00	Soccer Complex	July 2017-June 2018	50,000
					386,500
TOTAL ADOPTED FY17-18 BUDGET					400,000

Jefferson County School District 509-J

Maintenance Project List (Fund 110)

Long Term Projects

Building	Project	Project Date Range	Amount
Madras Elementary	Lighting Upgrades (Phase I)	July 2018	10,000
JCMS	Lighting Upgrades (Phase I)	July 2018	10,000
Madras High School	Lighting Upgrades (Phase I)	July 2018	10,000
JCMS	Landscaping	July/August 2018	3,500
Metolius Elementary	Metolius Asbestos Clear	July/August 2018	2,000
Metolius Elementary	Remove Asbestos Floor Tiles/Replace	July/August 2018	8,400
Metolius Elementary	Raise Walks	July/August 2018	3,600
Metolius Elementary	<i>New Windows</i>	July/August 2018	12,000
Metolius Elementary	<i>Replace fascia and underboard roofing</i>	July/August 2018	4,300
Metolius Elementary	Insulate Attic	July/August 2018	13,000
Metolius Elementary	<i>Office Cabinets & Remodel</i>	July/August 2018	12,000
Metolius Elementary	<i>Replace front steps</i>	July/August 2018	8,000
JCMS	Retro Commissioning and Controls (Year 1)	July 2018 - June 2019	150,000
Madras Elementary	Madras Elementary Window Replacement	March/April 2019	22,000
Maintenance	Grounds Building (insulate & repairs)	May/June 2019	2,500
Maintenance	Office Breakroom Remodel	May/June 2019	5,000
JCMS	Insulation	July 2019	10,000

Jefferson County School District 509-J

Maintenance Project List (Fund 110)

Long Term Projects

Building	Project	Project Date Range	Amount
JCMS	Lighting Upgrades (Phase 2)	July 2019	10,000
Warm Springs K-8	Accoustic Panels in Gym	July 2019	2,800
Madras High School	Lighting Upgrades (Phase 2)	July 2019	10,000
Madras Elementary	Lighting Upgrades (Phase 2)	July 2019	10,000
Madras Elementary	Insulate Attic	July/August 2019	21,000
Madras Elementary	Madras Elementary Asbestos	July/August 2019	8,000
Madras Elementary	Insulate Floors	July/August 2019	6,300
Bridges C&T High School	Alternative Education Expansion/Move	July/August 2019	90,000
Madras Elementary	Floor Tile MA (Asbestos and Tile) - Several location	July/August 2019	8,500
Madras Elementary	Madras Elementary Office Cabinets (front office remodel)	July/August 2019	6,000
Madras Elementary	Madras Elementary Insulate Gym Walls	July/August 2019	5,200
JCMS	Retro Commissioning and Controls (Year 2)	July 2019 - June 2020	150,000
Madras Elementary	Lighting Upgrades (Phase 3)	July 2020	10,000
JCMS	Lighting Upgrades (Phase 3)	July 2020	10,000
Madras High School	Lighting Upgrades (Phase 3)	July 2020	10,000
Warm Springs K-8	Additional Play Structure	July 2020	30,000
JCMS	Flooring (Phase 1 & Phase 2)	July 2020 - June 2021	45,000
JCMS	Retro Commissioning and Controls (Year 3)	July 2020 - June 2021	300,000
Big Muddy K-8	Playground	July 2021	50,000
Transportation	Bus Barn 50x60	July 2021	45,000
Food Services	Food Services Freezer (Placement)	July 2022	20,000
			1,134,100

STATE SCHOOL FUND GRANT

2017-2018

Based on Co-Chair budget of \$7.8 Billion with 49/51 split as of 3/3/2017

Jefferson County, Jefferson County SD 509J

District ID: 2053

2017-2018 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,309,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$370,829.13
County School Fund	=	\$45,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$4,724,829.13

2017-2018 Experience Adjustment

District Average Teacher Experience	=	9.96
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	-2.14

2017-2018 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$1,916,000.00
Trans per ADMr Rank.	54%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,341,200.00

2017-2018 Extended ADMw

2017-2018 ADMw	2016-2017 ADMw	Extended ADMw
3,988.21	3,922.29	3,988.21

2017-2018 General Purpose Grant

(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio

$$(3,988.21 \times [\$4500 + (\$25 \times -2.14)]) \times 1.624447411656 = \$28,807,279$$

2017-2018 Total Formula Revenue

General Purpose Grant + Transportation Grant

$$= \$28,807,279 + \$1,341,200 = \$30,148,479$$

2017-2018 State School Fund Grant

Total Formula Revenue - Local Revenue

$$= \$30,148,479 - \$4,724,829 = \$25,423,650$$

General Purpose Grant per Extended ADMw= \$7,223

Total Formula Revenue per Extended ADMw= \$7,559

Charter Schools Rate(ORS 338.155)= \$7,223

Total Paid To date

SSF Small HS Grant Facility Grant

Estimated Remaining Balance Due

SSF Small HS Grant Facility Grant High Cost Disability

Glossary of Terms

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)

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)

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)

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. 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)

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)

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.