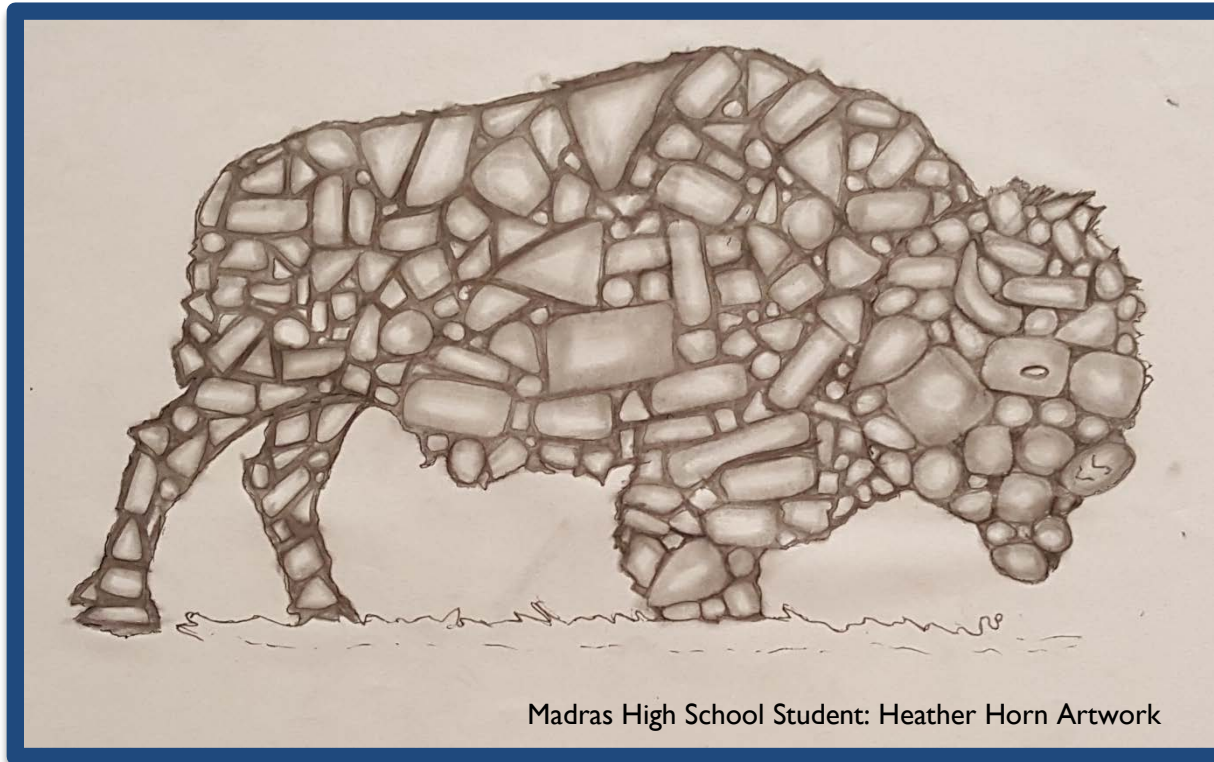




Madras High School Student: Heather Horn Artwork

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

FY 2018 – 2019 ADOPTED BUDGET



FY 2018 – 2019 ADOPTED BUDGET

Ken Parshall, Superintendent

Martha Bewley, Chief Financial Officer

May 14th, 2018

Mission and Vision

The Mission of the Jefferson County School District 509-J 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 509-J recognizes our diversity as a strength to be nurtured.



**Shape^{the}
World!**
Strategic Plan for Future-Focused Success

Jefferson County School District 509-J
FY 2018-2019

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Organizational Section



Madras Elementary Student Artwork



Jefferson County School District 509-J Board Members



Laurie Danzuka
Board Chair
Term Expires: 06/30/2021



Tom Norton Jr.
Board Member
Term Expires: 06/30/2021



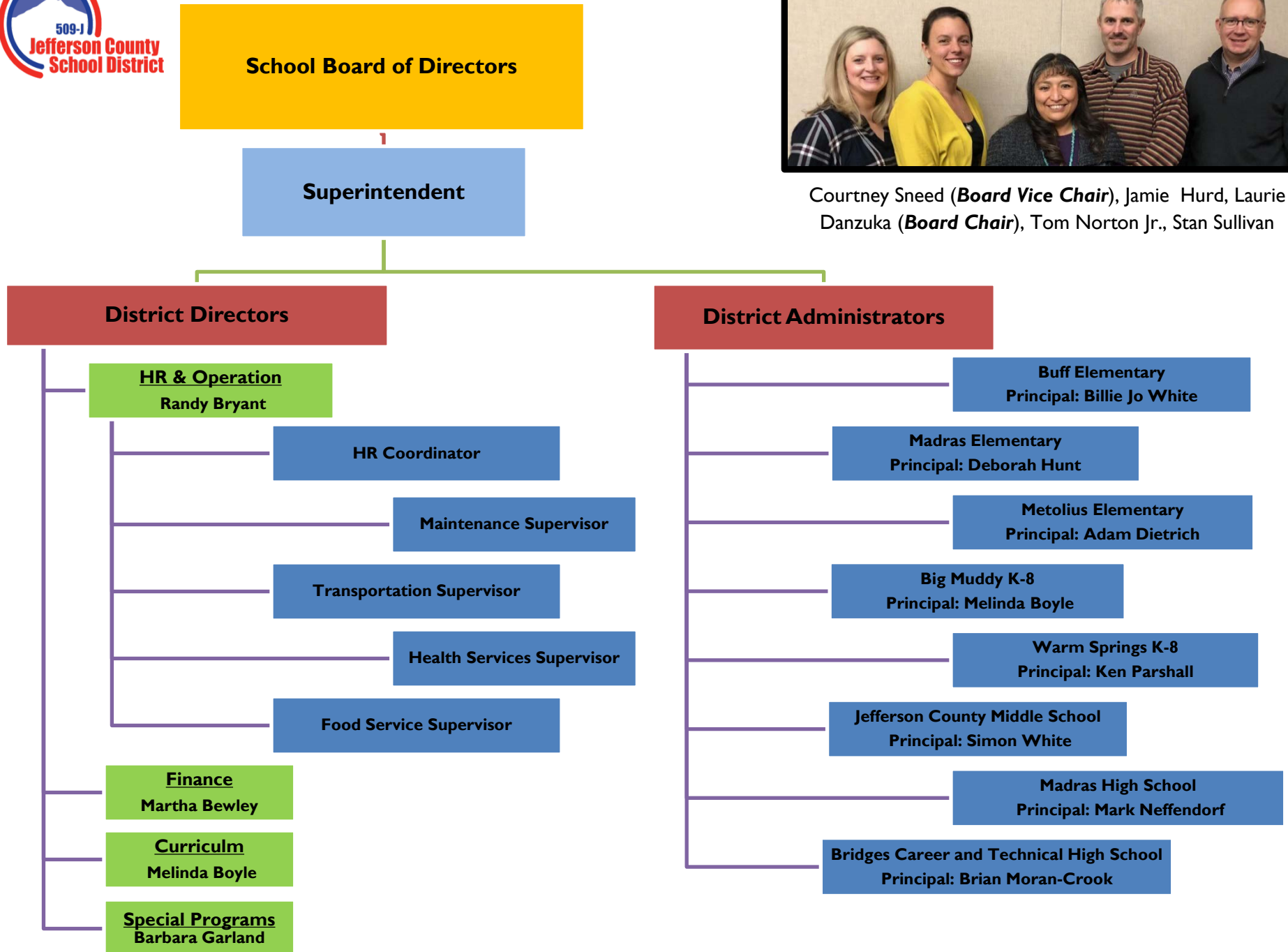
Courtney Snead
Board Vice Chair
Term Expires: 06/30/2019



Stan Sullivan
Board Member
Term Expires: 06/30/2019



Jamie Hurd
Board Member
Term Expires: 06/30/2021



Courtney Sneed (**Board Vice Chair**), Jamie Hurd, Laurie Danzuka (**Board Chair**), Tom Norton Jr., Stan Sullivan



Budget Committee Members

FY 2018 – 2019

Position	First Name	Last Name	City	State	Zip	Term Expires
Board Member	Tom	Norton, Jr.	Madras	OR	97741	6/30/2021
Board Chair	Laurie	Danzuka	Warm Springs	OR	97761	6/30/2021
Board Member	Jamie	Hurd	Madras	OR	97741	6/30/2021
Board Vice Chair	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	6/30/2020
Budget Committee Member	Rolando	Mendez	Madras	OR	97741	6/30/2020
Budget Committee Member	Ken	Stout	Madras	OR	97741	6/30/2020



Budget Calendar

FY 2018-2019

October 9, 2017	REGULAR SCHOOL BOARD MEETING o Approve FY18-19 Budget Calendar
January 8, 2018	REGULAR SCHOOL BOARD MEETING o Select and appoint new Budget Committee members, if applicable.
March 14, 2018	BUDGET COMMITTEE WORK SESSION 5:30PM • Budget 101 and discussion on projected budget situation for the District.
March 28, 2018	Publish <u>First Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no earlier than 30 days prior to the first meeting)
April 2, 2018	PROPOSED BUDGET DOCUMENT COMPLETED
April 4, 2018	Publish <u>Second Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). (Notice to be published no later than 5 days prior to the first meeting)
April 9, 2018	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 23, 2018	SECOND BUDGET COMMITTEE MEETING 6:00PM • Budget Committee holds public meeting. • Receive questions and comments from citizens.

May 2, 2018

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

May 14, 2018

REGULAR SCHOOL BOARD MEETING

- o Public hearing on the FY 2018-19 budget (ORS 294.453).
- o Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.

July 16, 2018

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, 2018

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



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

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

OFFICE OF THE SUPERINTENDENT

Ken Parshall, Superintendent

Martha Bewley, Chief Financial Officer

Melinda Boyle, Curriculum & Instruction Director

Barbara Garland, Special Programs Director

Randy Bryant, Human Resources Director

BUDGET MESSAGE

FY 2018-2019

INTRODUCTION

Budget committee, parents, students and members of our communities, it is my privilege to present to you the Jefferson County School District 509-J Proposed Budget for fiscal year 2018-2019.

The Jefferson County School District 509-J ("the District") was formed in 1963 and serves approximately 3,000 students through one of the four elementary schools, two K-8 school, middle school and two high school that it currently operates. The District currently employs a total of 650 full-time, part-time and substitute employees.

This Proposed 2018-2019 \$58,796,794 Budget reflects the priorities set by the Board of Directors and our staff, students, parents and community. The Jefferson County School District is dedicated to the continued improvement of student outcomes. The budget presented for the 2018-19 school year is aligned to the goals of increased graduation rates, increased growth and achievement in literacy, increased growth and achievement in mathematics, and increased attendance. In addition, the budget supports the work identified in the Strategic Plan and the present Action Plan; both of which were developed through extensive stakeholder feedback.

BUDGET MESSAGE

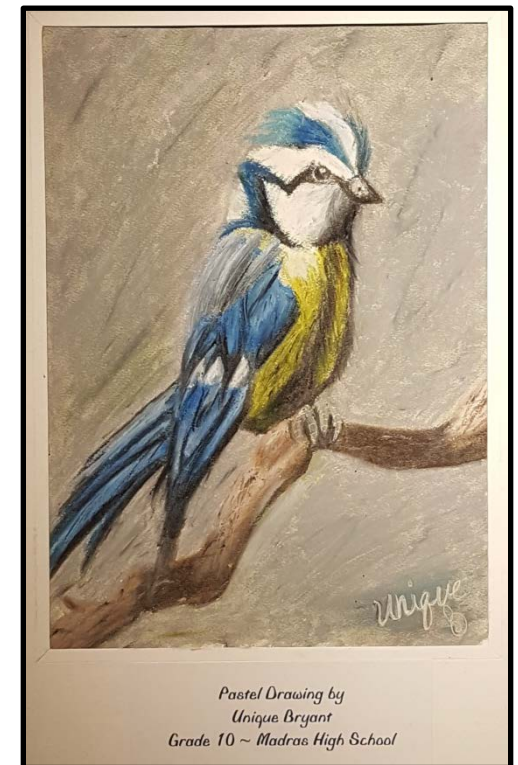
FY 2018-2019

BUDGET PRIORITIES

Priorities reflected in this budget include recruiting, developing, and retaining the best teachers, administrators, and support staff to work with students in every school. This is supported through general fund, general sub funds, grant funds and strategic initiative resources.

New investments in the budget for 2018-19 include:

- Full-time elementary counselors at each school to support the social and emotional needs of elementary students.
- Licensing fees and registration fees for teacher and administrator attendance at AVID (Achievement Via Individual Determination) Summer Institute.
- Grant coordinator to increase utilization of grant resources to improve student outcomes.
- Three substitute teachers who serve to increase the availability of capable classroom teachers in the event of teacher absences.
- One-time expenditures to improve school safety and security of facilities.
- Two professional development days for all classified employees to build capacity to support teaching and learning in mathematics and literacy.
- One-time payment to PERS to establish an account for PERS Debt.
- Allocation for updates of Warm Springs teacher housing.



BUDGET MESSAGE

FY 2018-2019

CHALLENGES

Challenges we face in the upcoming budget:

- The State of Oregon allocated school budgets as 50/50 this biennium as opposed to the traditional 49/51 allocation by percentage. Therefore, the district must plan for increased cost through the budget process without an increase to the State School Fund.
- Collective Bargaining Agreements expire for both certified and classified employees at the end of June, 2018. Therefore, the District must plan for any cost of living increases which will be identified in the bargaining process.
- The District has been notified of significant cost increases for PERS which are scheduled to go into effect in July, 2019.

CONCLUSION

Our plan is aligned to improving student outcomes and attracting and retaining staff. We have added some strategic investment while maintaining a conservative approach to the budget due to aforementioned challenges.

Sincerely,



Ken Parshall



Warm Springs Museum Student Artwork



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JEFFERSON COUNTY SCHOOL DISTRICT 509-J

Budget Assumptions

FYE JUNE 30, 2019

October 1st Enrollment					
Enrollment	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Kindergarten	263	237	263	256	261
Grades 1-5	1253	1246	1273	1269	1275
Grades 6-8	640	615	632	663	703
Grades 9-12					
Bridges C&T High School			130	118	115
Madras High School	727	712	653	677	643
Advanced Diploma	17	30	6	0	0
Heart of Oregon			26	9	13
MHS - Alternative	73	79			
Total Students	2973	2919	2983	2992	3010
ADMw	3,717	3,819	3,903	3,895	3,955
Class Size Ratios					
Kindergarten	24	Grades 4	26		
Grade 1	23	Grades 5	27		
Grade 2	24	Middle School	26		
Grade 3	25	High School	24		
ADMw	3,955				
State School Fund (SSF)	\$8.2 Billion				
JCSD 509-J Share of SSF	\$31,630,255				
Property Taxes	Included in SSF at \$4,524,000				
Beginning General Fund Balance	\$6,970,470 used as a resource				
Ending General Fund Balance	\$5,254,197 used as a planned reserve				
Salaries	Licensed: Full step increase as of July 1, 2018 and 190 days licensed calendar with 168 student contact days. Classified: Full step increases as of July 1, 2018. All staff awarded a 1.5% 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 \$1,270 month (\$25/month increase from 2017-2018)				



Madras High School
Grades 9-12
Projected Enrollment: 656



Warm Springs Academy
Grades K-8
Projected Enrollment: 658



Jefferson County Middle School
Grades 6-8
Projected Enrollment: 495



**Bridges Career and
Technical High School**
Grades 9-12
Projected Enrollment: 115



Madras Elementary
Grades K-5
Projected Enrollment: 438

FY 2018 – 2019 Projected Enrollment: 3,010



Buff Elementary
Grades K-5
Projected Enrollment: 331

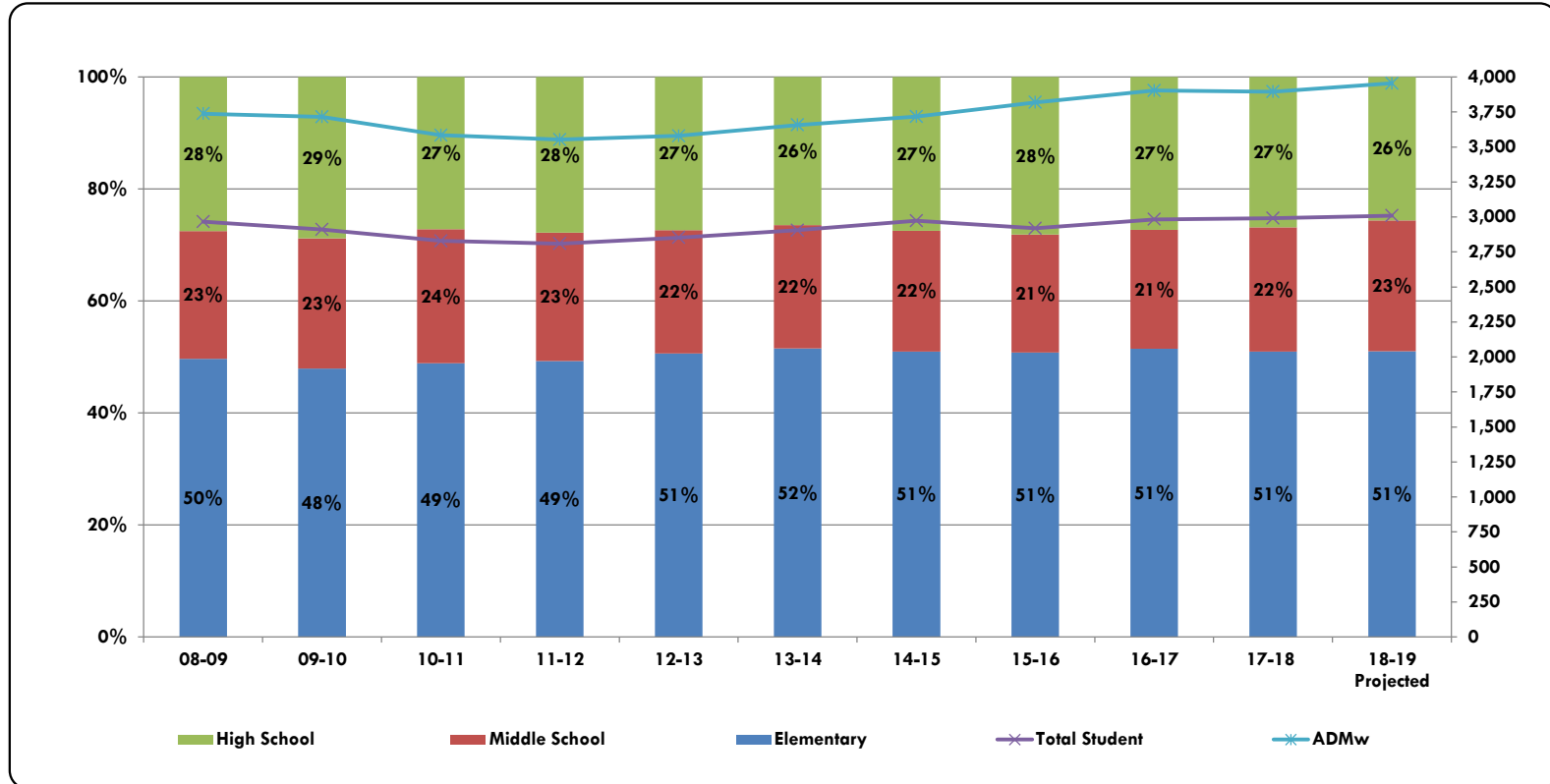


Metolius Elementary
Grades K-5
Projected Enrollment: 299

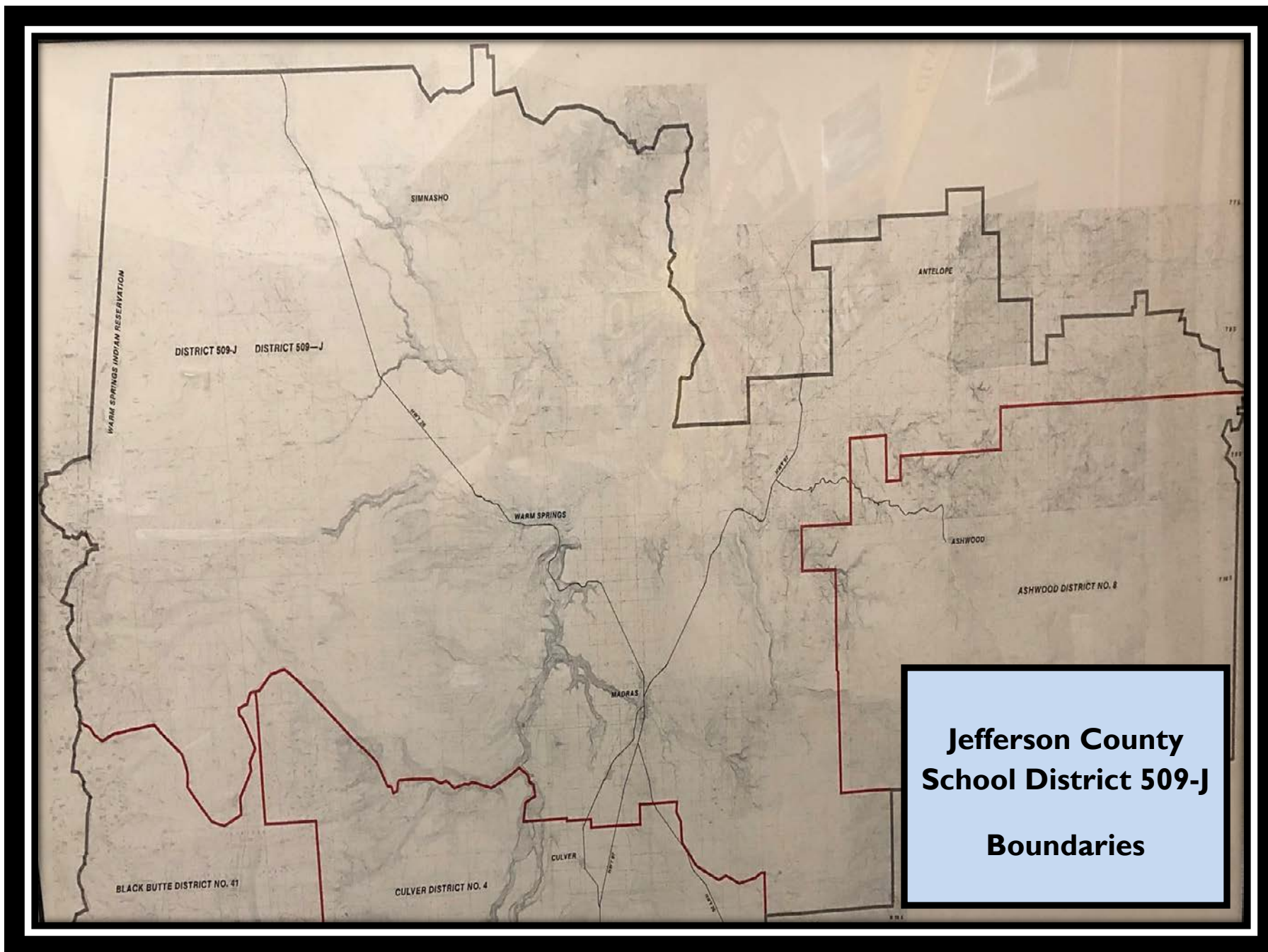


Big Muddy
Grades K-8
Projected Enrollment: 18

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STUDENT ENROLLMENT TREND AS OF OCTOBER 1, 2017
FYE JUNE 30, 2019



ENROLLMENT	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19 Projected
Elementary	1,473	1,396	1,383	1,384	1,445	1,497	1,516	1,483	1,536	1,525	1,536
Middle School	677	677	677	644	628	639	640	615	632	663	703
High School	816	838	769	782	780	769	817	821	815	804	771
Total	2,966	2,911	2,829	2,810	2,853	2,905	2,973	2,919	2,983	2,992	3,010
ADMw	3,738	3,715	3,584	3,553	3,579	3,658	3,717	3,819	3,903	3,895	3,955



CLASSIFICATION OF REVENUES

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

1000 - Local Sources

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

2000 - Intermediate Sources

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



Bridges Career and Technical
High School
Student Artwork

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.



DEFINITION OF EXPENDITURES

1000 – Instruction

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

2000 – Support Services

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

3000 – Enterprise and Community Services

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

4000 – Facilities Acquisition and Construction

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

5000 – Other Uses

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

6000 – Contingency

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

7000 – Unappropriated Ending Fund Balance

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

DEFINITION OF OBJECTS

100 – Salaries

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

200 – Associated Payroll Costs

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

300 – Purchased Services

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

400 – Supplies and Materials

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

500 – Capital Outlay

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

600 – Other Objects

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

700 – Transfers

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

800 – Other Uses

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



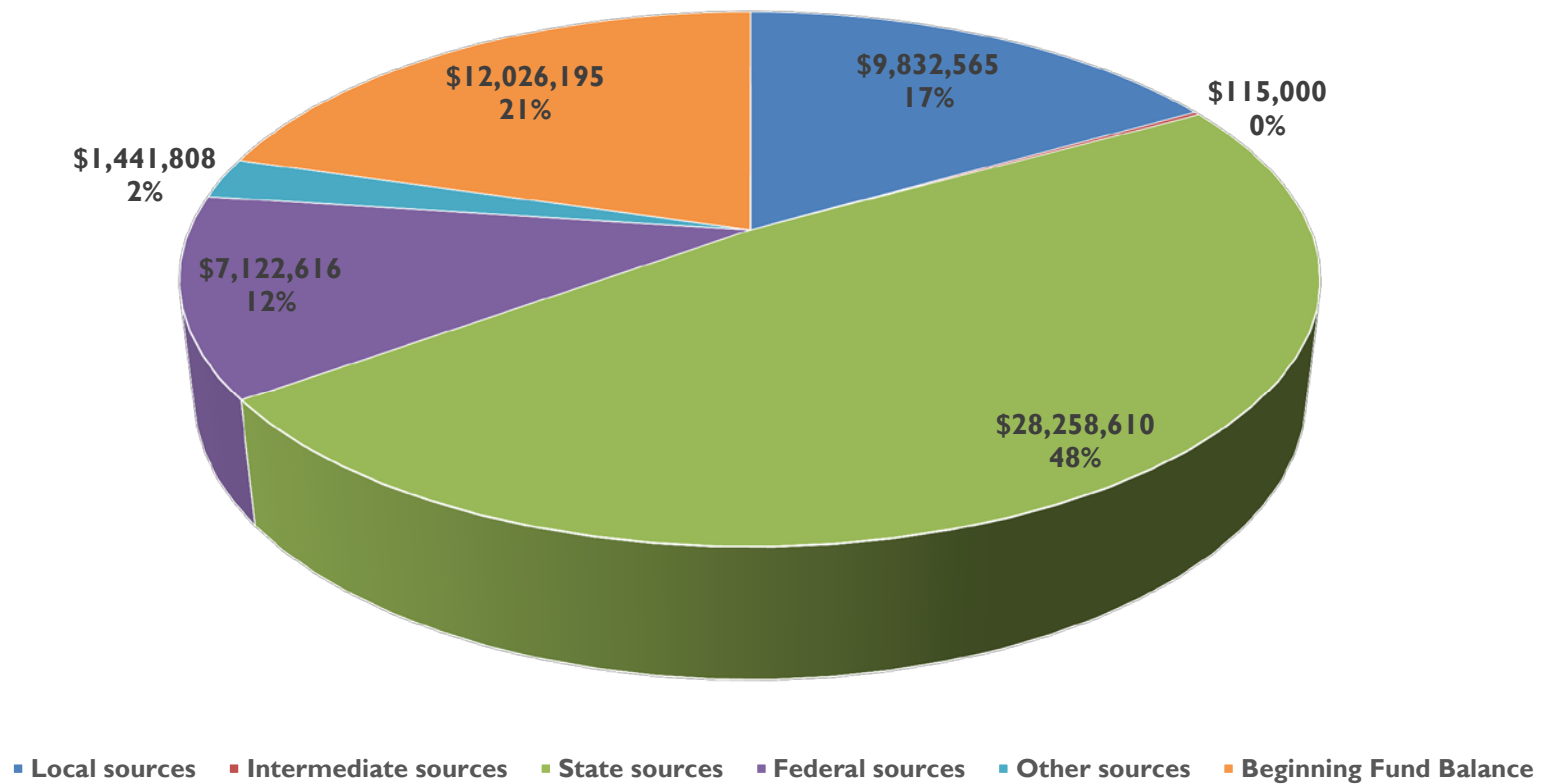
Warm Springs Student
Artwork



Buff Elementary Student
Artwork

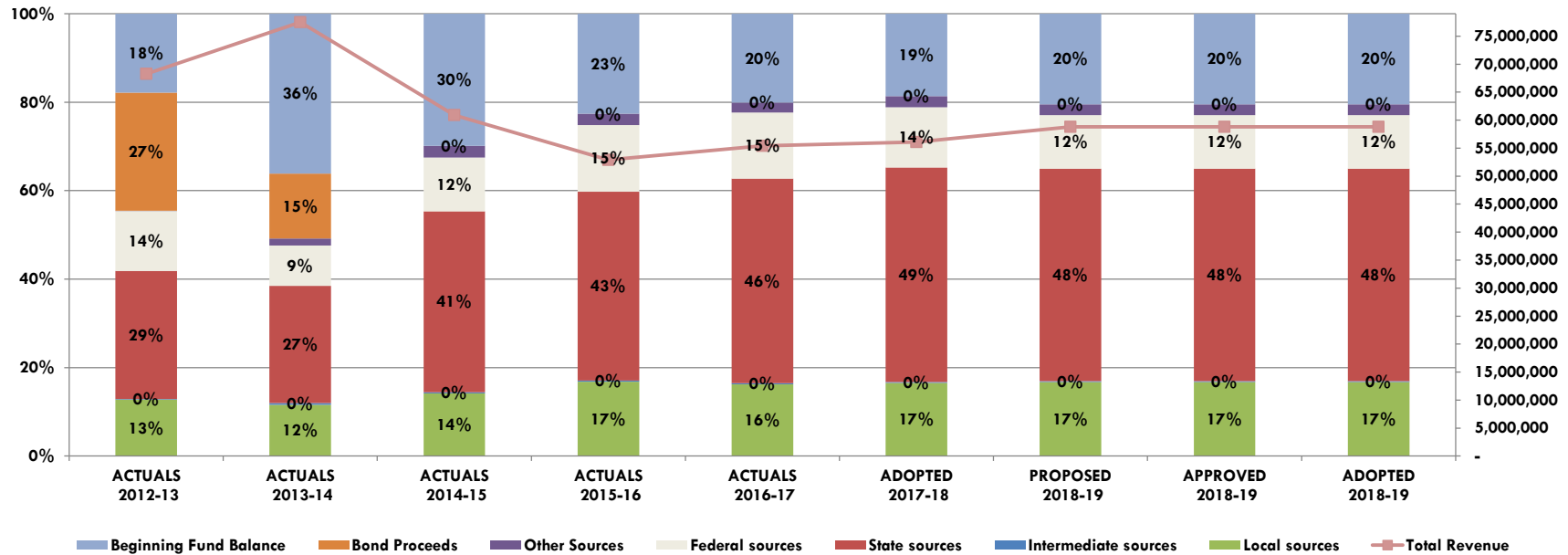
Financial Section

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - ALL FUNDS
FYE JUNE 30, 2019



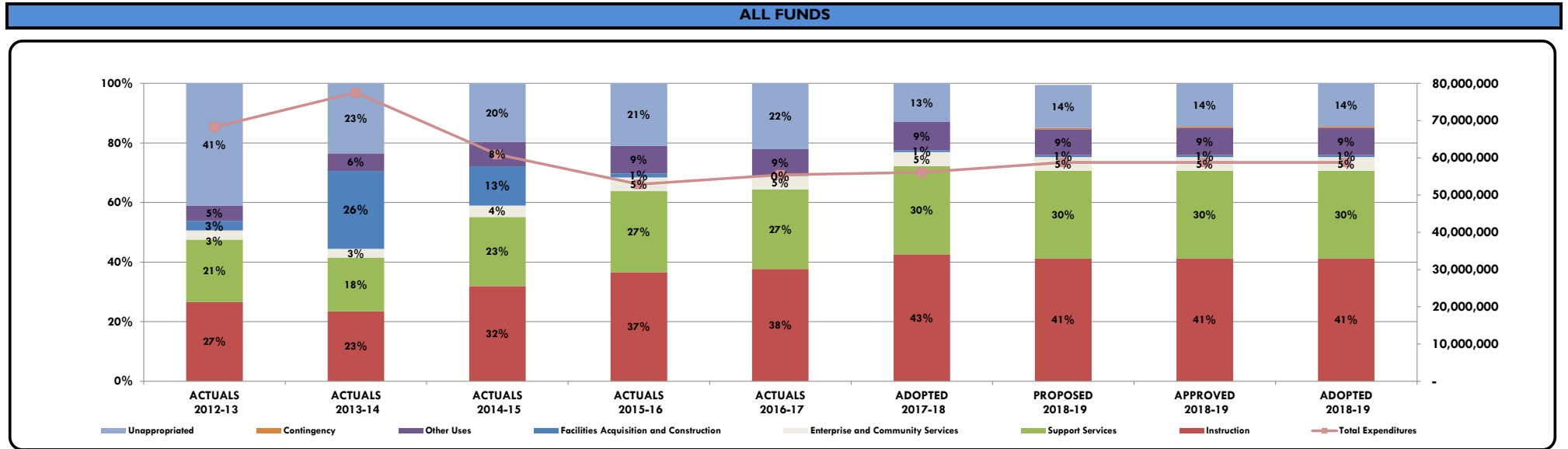
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - ALL FUNDS
FYE JUNE 30, 2019

ALL FUNDS



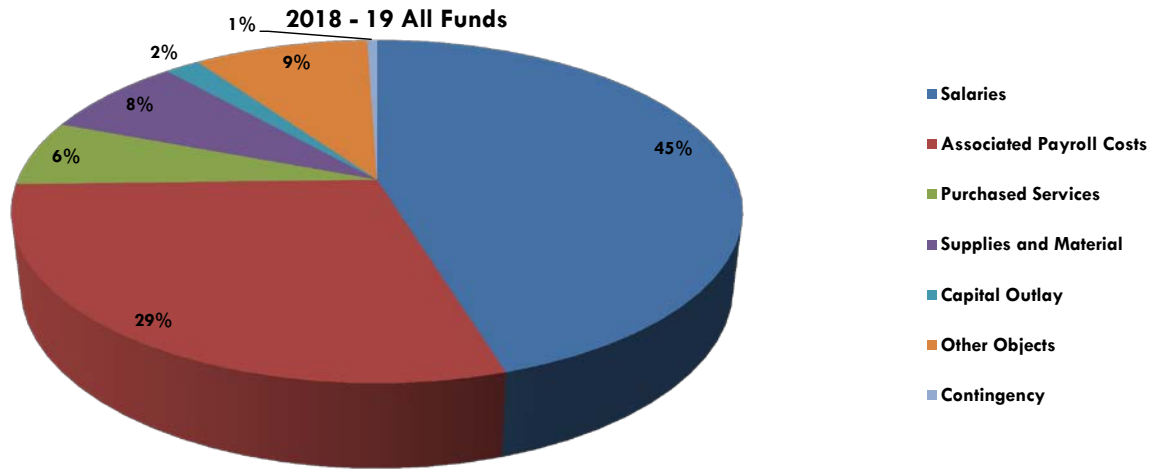
REVENUES	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
Local sources	8,706,828	8,965,000	8,635,138	8,895,223	8,986,849	9,267,608	9,832,565	9,832,565	9,832,565
Intermediate sources	125,364	317,652	141,610	139,409	152,938	121,356	115,000	115,000	115,000
State sources	19,739,532	20,573,527	24,944,781	22,575,585	25,620,838	27,225,132	28,258,610	28,258,610	28,258,610
Federal sources	9,292,779	7,040,767	7,397,490	7,972,360	8,271,405	7,628,219	7,122,616	7,122,616	7,122,616
Other Sources	9,798	1,215,070	1,600,278	1,349,267	1,262,224	1,414,907	1,441,808	1,441,808	1,441,808
Bond Proceeds	18,242,067	11,400,940	-	-	-	-	-	-	-
Beginning Fund Balance	12,161,591	28,004,912	18,182,119	11,961,435	11,112,500	10,430,566	12,026,195	12,026,195	12,026,195
TOTAL RESOURCES	68,277,959	77,517,868	60,901,416	52,893,279	55,406,754	56,087,788	58,796,794	58,796,794	58,796,794

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXPENDITURES SUMMARY - ALL FUNDS
FYE JUNE 30, 2019



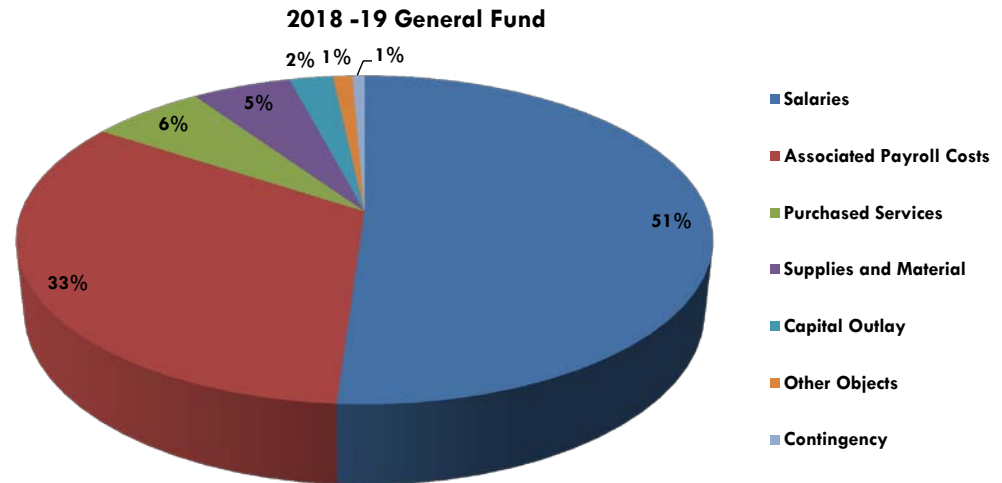
FUNCTION	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
Instruction	18,162,742	18,212,241	19,433,598	19,353,670	20,852,268	23,907,387	24,198,698	24,198,698	24,198,698
Support Services	14,301,973	13,973,929	14,165,733	14,420,458	14,818,441	16,570,986	17,346,034	17,346,034	17,346,034
Enterprise and Community Services	2,090,010	2,246,198	2,325,253	2,410,157	2,510,071	2,667,288	2,713,415	2,713,415	2,713,415
Facilities Acquisition and Construction	2,160,239	20,287,047	8,008,933	694,047	23,516	386,500	376,300	376,300	376,300
Other Uses	3,558,083	4,616,334	5,006,464	4,902,447	4,992,368	5,264,671	5,403,573	5,403,573	5,403,573
Contingency	-	-	-	-	-	-	250,000	250,000	250,000
Unappropriated	28,004,912	18,182,119	11,961,435	11,112,500	12,210,090	7,290,956	8,508,774	8,508,774	8,508,774
Total Expenditures	68,277,959	77,517,868	60,901,416	52,893,279	55,406,754	56,087,788	58,796,794	58,796,794	58,796,794

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED EXPENDITURES BY OBJECT
FYE JUNE 30, 2019



OBJECT	ADOPTED 2018-19
Salaries	22,094,061
Associated Payroll Costs	14,331,358
Purchased Services	3,024,938
Supplies and Material	3,730,635
Capital Outlay	900,750
Other Objects	4,514,470
Contingency	250,000
Total Expenditures	48,846,212 *

OBJECT	ADOPTED 2018-19
Salaries	19,330,106
Associated Payroll Costs	12,558,724
Purchased Services	2,348,486
Supplies and Material	2,057,004
Capital Outlay	900,750
Other Objects	405,605
Contingency	250,000
Total Expenditures	37,850,675 *



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2019

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES				
Local sources	6,428,580	632,685	2,771,300	9,832,565
Intermediate sources	115,000	-	-	115,000
State sources	27,044,755	1,213,855	-	28,258,610
Federal sources	2,351,875	4,770,741	-	7,122,616
TOTAL REVENUE	35,940,210	6,617,281	2,771,300	45,328,791
EXPENDITURES				
Instruction	21,069,358	3,129,340	-	24,198,698
Support services	16,030,883	1,315,151	-	17,346,034
Enterprise and community services	124,134	2,589,281	-	2,713,415
Facilities acquisition and construction	376,300	-	-	376,300
Debt service	-	-	3,961,765	3,961,765
Contingency	250,000	-	-	250,000
TOTAL EXPENDITURES	37,850,675	7,033,772	3,961,765	48,846,212
REVENUES OVER (UNDER)				
EXPENDITURES	(1,910,465)	(416,491)	(1,190,465)	(3,517,421)

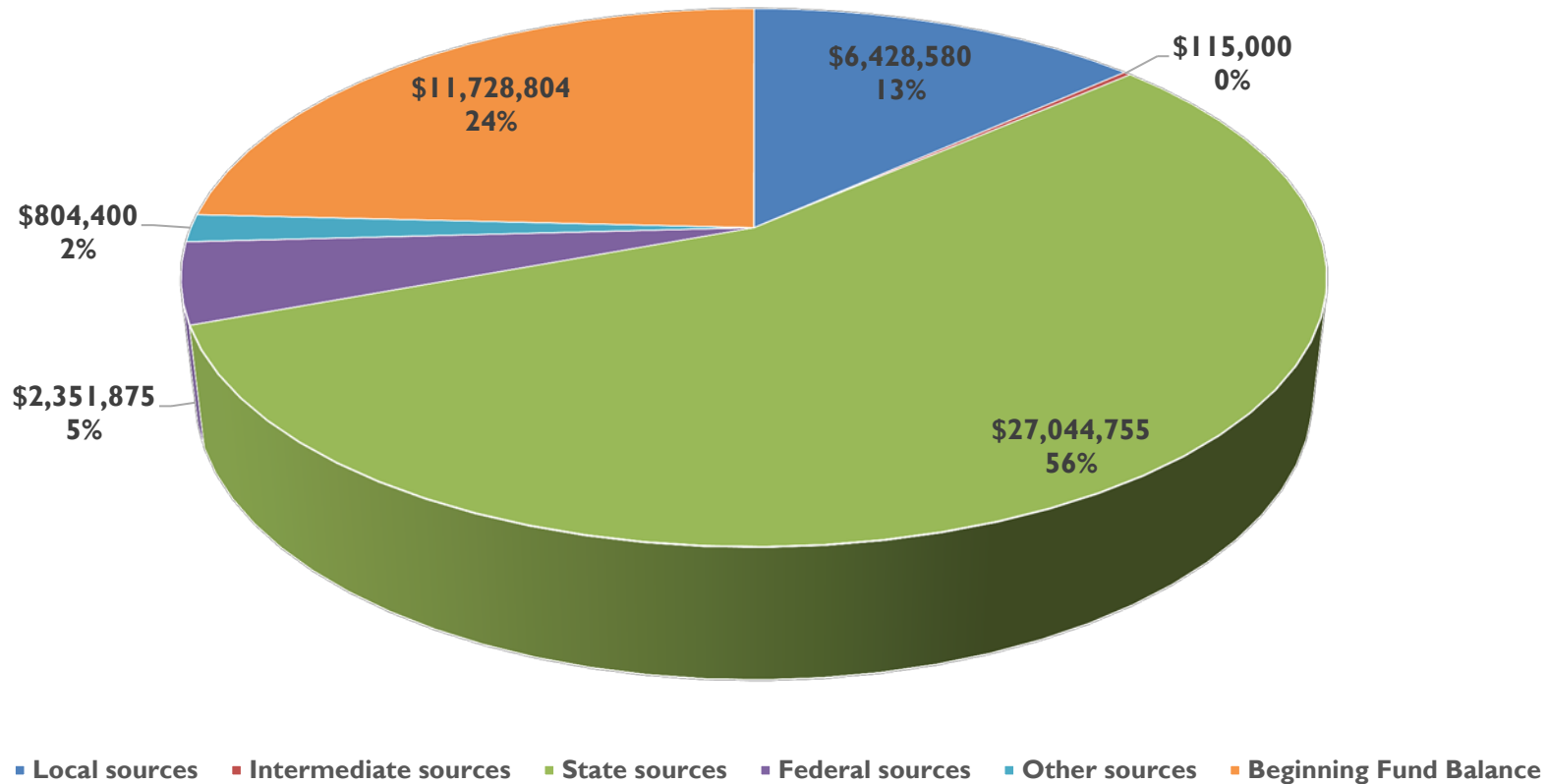
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2019

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL
OTHER FINANCING SOURCES (USES)				
Operating transfers in	804,400	254,100	1,192,708	2,251,208
Operating transfers out	(2,246,208)	(5,000)	-	(2,251,208)
TOTAL OTHER FINANCING SOURCES (USES)	(1,441,808)	249,100	1,192,708	-
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(3,352,273)	(167,391)	2,243	(3,517,421)
FUND BALANCE, JULY 1	11,728,804	297,391	-	12,026,195
FUND BALANCE, JUNE 30	8,376,531	130,000	2,243	8,508,774

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

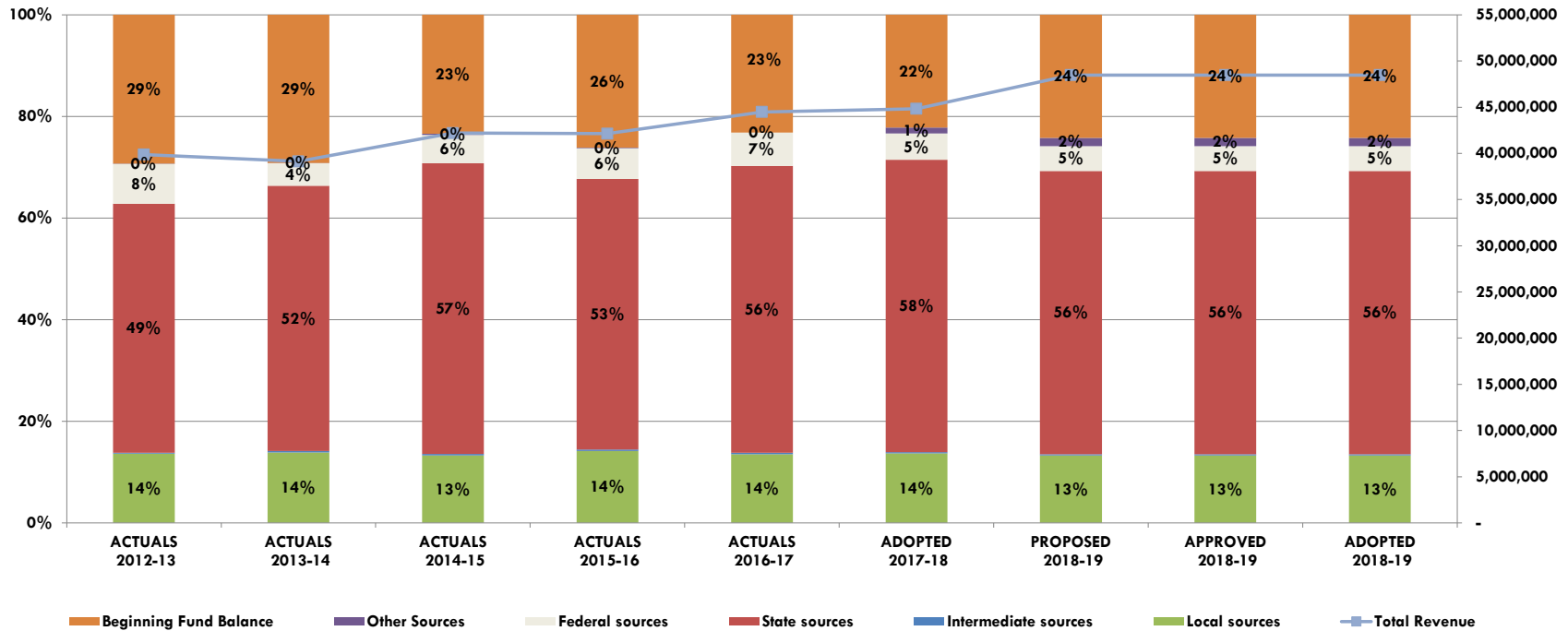
REVENUE SUMMARY - GENERAL AND GENERAL SUB FUNDS

FYE JUNE 30, 2019



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SUMMARY OF REVENUES - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2019

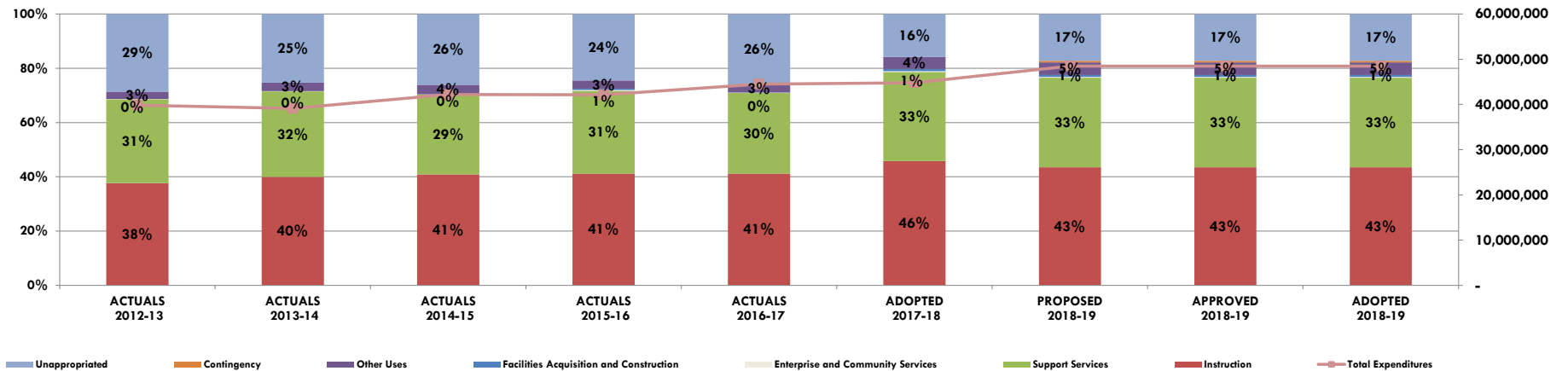
GENERAL FUND



REVENUES	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
Local sources	5,436,024	5,420,680	5,598,374	5,969,305	6,009,783	6,132,118	6,428,580	6,428,580	6,428,580
Intermediate sources	62,659	113,184	116,740	123,543	142,193	115,000	115,000	115,000	115,000
State sources	19,546,082	20,426,414	24,157,598	22,424,017	25,101,191	25,778,979	27,044,755	27,044,755	27,044,755
Federal sources	3,148,285	1,747,539	2,333,185	2,541,497	2,917,574	2,323,500	2,351,875	2,351,875	2,351,875
Other Sources	9,798	1,302	98,864	60,169	-	534,900	804,400	804,400	804,400
Beginning Fund Balance	11,666,693	11,416,905	9,886,981	11,008,658	10,312,249	9,939,946	11,728,804	11,728,804	11,728,804
TOTAL REVENUE	39,869,541	39,126,024	42,191,742	42,127,189	44,482,990	44,824,443	48,473,414	48,473,414	48,473,414

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXPENDITURES SUMMARY - GENERAL AND GENERAL SUB FUNDS
FYE JUNE 30, 2019

GENERAL FUND



FUNCTION	ACTUALS 2012-13	ACTUALS 2013-14	ACTUALS 2014-15	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
Instruction	15,025,825	15,651,728	17,253,418	17,352,232	18,325,260	20,557,674	21,069,358	21,069,358	21,069,358
Support Services	12,298,142	12,336,311	12,385,513	12,858,742	13,188,188	14,701,079	16,030,883	16,030,883	16,030,883
Enterprise and Community Services	58,549	41,229	49,331	103,306	87,164	115,345	124,134	124,134	124,134
Facilities Acquisition and Construction	-	-	-	211,562	23,516	386,500	376,300	376,300	376,300
Other Uses	1,070,120	1,209,775	1,494,822	1,289,098	1,262,224	1,949,807	2,246,208	2,246,208	2,246,208
Contingency	-	-	-	-	-	-	250,000	250,000	250,000
Unappropriated	11,416,905	9,886,981	11,008,658	10,312,249	11,596,638	7,114,038	8,376,531	8,376,531	8,376,531
Total Expenditures	39,869,541	39,126,024	42,191,742	42,127,189	44,482,990	44,824,443	48,473,414	48,473,414	48,473,414

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS ADOPTED BUDGET
FYE JUNE 30, 2019

	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
REVENUES						
Local sources	5,969,305	6,009,784	6,132,118	6,428,580	6,428,580	6,428,580
Intermediate sources	123,544	142,193	115,000	115,000	115,000	115,000
State sources	22,424,018	25,101,191	25,778,979	27,044,755	27,044,755	27,044,755
Federal sources	2,541,497	2,917,574	2,323,500	2,351,875	2,351,875	2,351,875
TOTAL REVENUE	31,058,364	34,170,742	34,349,597	35,940,210	35,940,210	35,940,210
EXPENDITURES						
Instruction	17,352,231	18,325,359	20,557,674	21,069,358	21,069,358	21,069,358
Support Services	12,858,765	13,188,088	14,701,079	16,030,883	16,030,883	16,030,883
Enterprise and Community Services	103,306	87,163	115,345	124,134	124,134	124,134
Facilities Acquisition and Construction	211,563	23,517	386,500	376,300	376,300	376,300
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	250,000	250,000	250,000
TOTAL EXPENDITURES	30,525,865	31,624,127	35,760,598	37,850,675	37,850,675	37,850,675
REVENUES OVER (UNDER)						
EXPENDITURES	532,499	2,546,615	(1,411,001)	(1,910,465)	(1,910,465)	(1,910,465)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	2,264,327	1,397,724	534,900	804,400	804,400	804,400
Operating transfers out	(3,553,425)	(2,659,948)	(1,949,807)	(2,246,208)	(2,246,208)	(2,246,208)
Gain (loss) on sale of capital assets	60,169	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,228,929)	(1,262,224)	(1,414,907)	(1,441,808)	(1,441,808)	(1,441,808)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(696,430)	1,284,391	(2,825,908)	(3,352,273)	(3,352,273)	(3,352,273)
FUND BALANCE, JULY 1	11,008,658	10,312,247	9,939,946	11,728,804	11,728,804	11,728,804
FUND BALANCE, JUNE 30	10,312,228	11,596,638	7,114,038	8,376,531	8,376,531	8,376,531

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS APPROVED BUDGET
FYE JUNE 30, 2019

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
REVENUES			
Local sources	6,293,929	134,651	6,428,580
Intermediate sources	45,000	70,000	115,000
State sources	26,825,755	219,000	27,044,755
Federal sources	2,351,875	-	2,351,875
TOTAL REVENUE	35,516,559	423,651	35,940,210
EXPENDITURES			
Instruction	20,679,307	390,051	21,069,358
Support Services	14,026,587	2,004,296	16,030,883
Enterprise and Community Services	30,730	93,404	124,134
Facilities Acquisition and Construction	-	376,300	376,300
Debt Service	-	-	-
Contingency	250,000	-	250,000
TOTAL EXPENDITURES	34,986,624	2,864,051	37,850,675
REVENUES OVER (UNDER) EXPENDITURES	529,935	(2,440,400)	(1,910,465)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	804,400	804,400
Operating transfers out	(2,246,208)	-	(2,246,208)
TOTAL OTHER FINANCING SOURCES (USES)	(2,246,208)	804,400	(1,441,808)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(1,716,273)	(1,636,000)	(3,352,273)
FUND BALANCE, JULY 1	6,970,470	4,758,334	11,728,804
FUND BALANCE, JUNE 30	5,254,197	3,122,334	8,376,531

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2019

OBJECT	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
1111	CURRENT YEAR'S TAXES*	3,972,271	4,070,846	4,158,200	4,369,950	4,369,950	4,369,950
1112	PRIOR YEAR'S TAXES*	140,266	119,102	150,800	154,050	154,050	154,050
1113	COUNTY TAX SALES FOR BACK TAXES*	6,203	12,067	-	-	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	72,522	33,621	25,000	30,000	30,000	30,000
1415	TRANSPORTATION FEES IN DISTRICT	32,959	30,125	30,000	30,000	30,000	30,000
1510	INTEREST ON INVESTMENTS	97,320	160,413	123,000	189,850	189,850	189,850
1710	ADMISSIONS	20,312	13,212	20,000	20,000	20,000	20,000
1910	BUILDING & EQUIPMENT RENTALS REVENUE	62,893	65,486	55,500	61,651	61,651	61,651
1920	DONATIONS/CONTRIBUTIONS	19	-	-	-	-	-
1980	FEES CHARGED TO GRANTS	188,963	99,583	89,031	134,371	134,371	134,371
1990	MISCELLANEOUS REVENUE	66,305	34,126	20,000	20,000	20,000	20,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	67,936	37,196	55,000	40,000	40,000	40,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	46,878	71,122	102,780	50,000	50,000	50,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	1,270	-	-	-	-	-
1994	FINGERPRINTING CHARGES	3,781	4,258	5,000	5,000	5,000	5,000
1995	MEDICAID	29,758	38,727	24,500	24,500	24,500	24,500
1996	EMPLOYEE WELLNESS FEES	195	65	100	500	500	500
1997	PAY TO PLAY	10,919	5,875	10,000	6,000	6,000	6,000
1998	E-RATE REVENUE	115,828	131,260	120,000	100,000	100,000	100,000
1999	PERS UAL	1,032,707	1,082,700	1,143,207	1,192,708	1,192,708	1,192,708
2101	COUNTY SCHOOL FUNDS*	49,453	65,786	45,000	45,000	45,000	45,000
2240	PUBLIC PURPOSE CHARGE	74,091	76,407	70,000	70,000	70,000	70,000
3101	STATE SCHOOL FUND*	22,124,916	24,788,938	25,408,150	26,743,954	26,743,954	26,743,954

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2019

OBJECT	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
3103	COMMON SCHOOL FUND*	299,102	306,695	370,829	300,801	300,801	300,801
3199	STATE SOURCE UNRESTRICTED	-	5,558	-	-	-	-
4300	JROTC	62,677	64,582	64,500	51,875	51,875	51,875
4711	CARL PERKINS GRANT	3,061	8,956	3,000	-	-	-
4801	FEDERAL FOREST FEES*	97,895	-	-	-	-	-
4802	IMPACT AID ENTITLEMENT	2,376,787	2,834,071	2,256,000	2,300,000	2,300,000	2,300,000
4900	REVENUE FOR ON BEHALF OF DISTRICT	1,077	9,965	-	-	-	-
5201	OPERATING TRANSFERS IN	2,264,327	1,397,724	534,900	804,400	804,400	804,400
5300	SALE/COMP LOSS OF ASSETS	60,169	-	-	-	-	-
5400	BEGINNING FUND BALANCE	11,008,658	10,312,247	9,939,946	11,728,804	11,728,804	11,728,804
TOTALS		44,391,518	45,880,713	44,824,443	48,473,414	48,473,414	48,473,414
*Revenue included in State School Fund Formula		26,690,106	29,363,434	30,132,979	31,613,754	31,613,754	31,613,754
Required State Food Services Match (Fund 280 - page 155)		15,779	15,419	15,500	16,501	16,501	16,501
Total State School Fund Formula Revenue		26,705,885	29,378,853	30,148,479	31,630,255	31,630,255	31,630,255

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	ACTUALS 2016-17	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
1111	ELEMENTARY INSTRUCTION	6,568,466	6,477,898	7,383,361	3,599,238	7,705,483	7,705,483	7,705,483
1121	MIDDLE SCHOOL INSTRUCTION	2,490,822	2,524,855	2,920,473	1,496,055	3,137,801	3,137,801	3,137,801
1122	MIDDLE SCHOOL EXTRACURRICULAR	169,336	196,928	203,556	136,307	195,754	195,754	195,754
1131	HIGH SCH REGULAR INSTRUCTION	2,949,746	3,503,811	3,338,680	1,517,562	3,268,352	3,268,352	3,268,352
1132	HIGH SCHOOL EXTRACURRICULAR	507,113	504,864	570,684	352,233	572,535	572,535	572,535
1210	TAG INSTRUCTIONAL PROGRAM	85,285	51,356	55,045	30,612	63,115	63,115	63,115
1220	LIFE SKILLS INSTRUCT PROGRAM	1,376,437	1,489,958	1,716,951	817,701	1,802,724	1,802,724	1,802,724
1221	LEARNING CENTER - STRUCTURED AND INSTENSIVE	3,868	5,742	3,963	424	-	-	-
1223	COMMUNITY TRANSITION CENTER	167,246	186,945	220,778	121,696	223,056	223,056	223,056
1227	EXTENDED SCHOOL YEAR	24,466	29,508	26,695	26,979	27,226	27,226	27,226
1229	BEHAVIORAL PROGRAM	458,715	434,690	491,275	252,357	527,685	527,685	527,685
1250	SPECIAL EDUCATION PROGRAM	1,247,723	1,287,860	1,529,849	797,312	1,601,750	1,601,750	1,601,750
1283	ALTERNATIVE EDUCATION	584,213	769,865	808,689	342,053	695,985	695,985	695,985
1291	ESL INSTRUCTIONAL PROGRAM	718,051	829,367	1,287,675	587,425	1,247,892	1,247,892	1,247,892
1296	INDIAN EDUCATION	744	-	-	-	-	-	-
1460	SPECIAL SUMMER PROGRAM	-	31,712	-	1,607	-	-	-
2112	ATTENDANCE SERVICES	62,584	52,131	57,546	33,634	59,609	59,609	59,609
2114	STUDENT ACCOUNTING SERVICES	186,111	191,300	205,127	114,754	221,586	221,586	221,586

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	ACTUALS 2016-17	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
2115	STUDENT SAFETY	73,816	78,374	90,689	83,660	90,300	90,300	90,300
2122	COUNSELING SERVICES	611,421	671,196	805,336	365,807	893,123	893,123	893,123
2130	HEALTH & NURSING SERVICES	147,223	156,679	173,653	93,586	183,818	183,818	183,818
2160	OTHER STUDENT TREATMENT SERVICES	64,995	66,859	69,000	54,947	76,015	76,015	76,015
2190	STUDENT SUPPORT SERVICES	206,572	218,707	244,073	151,554	251,349	251,349	251,349
2211	IMPROVEMENT OF INSTRUCTION SERVICES	275,191	237,616	362,057	198,902	389,707	389,707	389,707
2213	CURRICULUM DEVELOPMENT	981	28,836	-	8,124	-	-	-
2220	EDUCATIONAL MEDIA SERVICES	455,199	387,880	408,546	213,861	411,122	411,122	411,122
2230	ASSESSMENT & TESTING	66,001	75,047	136,668	47,471	106,466	106,466	106,466
2240	INSTRUCTIONAL STAFF DEVELOPMENT	66,013	86,024	113,816	56,934	108,822	108,822	108,822
2244	ADMINISTRATION STAFF DEVELOPMENT	15,809	41,123	36,000	17,106	36,000	36,000	36,000
2310	BOARD OF EDUCATION SERVICES	120,019	149,003	181,950	122,185	172,400	172,400	172,400
2321	OFFICE OF SUPERINTENDENT	364,563	359,577	539,365	305,698	390,431	390,431	390,431
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	39,254	51,837	50,155	41,945	50,923	50,923	50,923
2410	OFFICE OF THE PRINCIPAL SERVICES	2,459,521	2,601,733	2,684,475	1,488,516	2,699,324	2,699,324	2,699,324
2520	FISCAL SERVICES	512,340	544,402	577,821	373,952	1,690,360	1,690,360	1,690,360
2528	RISK MANAGEMENT SERVICES	75,420	65,477	77,400	73,018	80,100	80,100	80,100
2542	BUILDINGS SERVICES	2,467,798	2,536,022	2,797,384	1,669,147	2,777,848	2,777,848	2,777,848
2543	GROUPS SERVICES	48,553	112,754	161,579	91,330	143,776	143,776	143,776
2544	MAINTENANCE SERVICES	1,183,372	1,123,332	1,090,618	655,745	1,306,618	1,306,618	1,306,618
2546	SECURITY SERVICES	4,885	5,376	6,000	5,751	6,000	6,000	6,000

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	ACTUALS 2016-17	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
2552	VEHICLE OPERATION SERVICES	2,103,550	2,149,543	2,465,269	1,375,758	2,479,289	2,479,289	2,479,289
2572	PURCHASING SERVICES	41,794	15,396	29,008	9,967	29,866	29,866	29,866
2573	WAREHOUSE & DISTRIBUTING SERVICES	17,449	22,764	23,517	15,067	24,065	24,065	24,065
2574	PUBLISHING & DUPLICATING SERVICES	9,181	10,682	21,000	5,173	16,000	16,000	16,000
2623	EVALUATION SERVICES	10,500	10,000	12,000	-	12,000	12,000	12,000
2626	GRANT WRITING SERVICES	7,110	4,805	15,000	5,103	12,000	12,000	12,000
2633	PUBLIC INFORMATION SERVICES	33,066	37,036	34,750	25,243	41,450	41,450	41,450
2640	STAFF SERVICES (HUMAN RESOURCES)	401,844	423,280	494,525	301,854	487,992	487,992	487,992
2642	RECRUITMENT SERVICES	9,174	4,620	12,100	6,144	9,600	9,600	9,600
2645	EMPLOYEE HEALTH SERVICES	5,179	6,755	12,000	5,442	13,500	13,500	13,500
2660	TECHNOLOGY SERVICES	447,377	437,304	495,499	345,895	531,723	531,723	531,723
2669	TELECOMMUNICATIONS SERVICES	161,516	151,491	158,220	99,251	145,380	145,380	145,380
2680	INTERPRETATION AND TRANSLATION	-	-	-	-	6,000	6,000	6,000
2700	SUPPLEMENTAL RETIREMENT PROGRAM	103,384	73,127	58,933	43,192	76,321	76,321	76,321
3100	FOOD SERVICES	-	4,590	6,500	-	12,190	12,190	12,190
3320	COMMUNITY RECREATION SERVICES	37,500	30,000	30,000	15,000	30,000	30,000	30,000
3330	PARENT INVOLVEMENT	804	389	1,474	348	730	730	730
3390	OTHER COMMUNITY SERVICES	65,002	52,184	77,371	45,922	81,214	81,214	81,214
4150	FACILITIES ACQUISITION AND CONSTRUCTION	211,563	23,517	386,500	63,753	376,300	376,300	376,300

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	ACTUALS 2016-17	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	2,264,327	1,397,724	534,900	534,900	804,400	804,400	804,400
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	258,659	182,635	271,700	53,542	249,100	249,100	249,100
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	1,030,439	1,079,589	1,143,207	928,514	1,192,708	1,192,708	1,192,708
5204	INTERFUND TRANSFER TO CAPITAL PROJECTS FUNDS	-	-	-	-	-	-	-
6110	CONTINGENCY	-	-	-	-	250,000	250,000	250,000
7000	UNAPPROP END FUND BALANCE	10,312,247	11,596,638	7,114,038	-	8,376,531	8,376,531	8,376,531
TOTALS		44,391,518	45,880,713	44,824,443	20,227,256	48,473,414	48,473,414	48,473,414

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
TRANSFER FROM GENERAL FUND TO OTHER FUNDS
FYE JUNE 30, 2019

TRANSFER FROM GENERAL FUND TO:

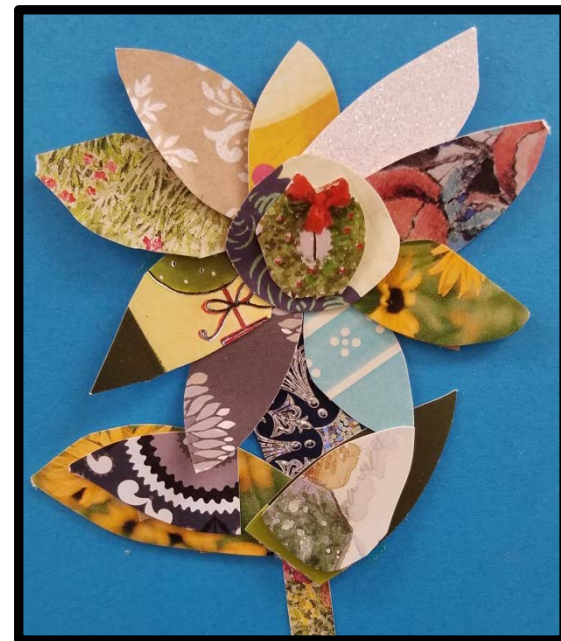
FUND	DESCRIPTION	FY13-14 ACTUALS	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET	FY18-19 APPROVED BUDGET	FY18-19 ADOPTED BUDGET
101	Bus Replacement Plan	227,000	107,000	245,000	274,536	100,000	100,000	100,000	100,000
102	Wellness Program Fund	-	-	18,256	10,000	10,000	7,500	7,500	7,500
104	Warm Springs Housing Fund	-	-	-	-	-	30,000	30,000	30,000
105	Performing Arts Center Fund	-	40,000	84,137	135,000	150,500	157,000	157,000	157,000
106	Classroom Furniture Replacement Fund	-	-	-	-	-	50,000	50,000	50,000
107	Technology Replacement Fund	100,000	37,000	80,000	136,000	24,400	57,650	57,650	57,650
108	Textbook Adoption Fund	-	510,000	150,000	300,000	200,000	200,000	200,000	200,000
109	Equipment Replacement Fund	-	45,000	76,000	100,000	25,000	77,000	77,000	77,000
110	Maintenance Projects Fund	125,000	65,000	65,000	100,000	25,000	125,250	125,250	125,250
111	PERS Reserve Fund	-	-	-	342,188	-	-	-	-
206	Activity Bus Fund	-	127	9,753	5,811	10,000	10,000	10,000	10,000
222	SMILE Fund	9,009	9,322	12,037	8,555	11,800	11,250	11,250	11,250
232	On-Site Child Care Fund	47,005	38,476	91,741	35,882	49,900	27,850	27,850	27,850
280	Food Services	228,207	207,532	145,128	132,387	200,000	200,000	200,000	200,000
303	PERs UAL Debt	925,466	975,452	1,030,439	1,079,589	1,143,207	1,192,708	1,192,708	1,192,708
Total General Fund Transfers		1,661,687	2,034,909	2,007,491	2,659,947	1,949,807	2,246,208	2,246,208	2,246,208

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
RESERVE BALANCE
FYE JUNE 30, 2019

FUND	DESCRIPTION	FY12-13 ACTUALS	FY13-14 ACTUALS	FY14-15 ACTUALS	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 PROJECTED ACTUALS	FY18-19 PROPOSED BUDGET	FY18-19 APPROVED BUDGET	FY18-19 ADOPTED BUDGET
100	General Fund	\$8,342,169	\$6,669,506	\$6,130,653	\$6,007,608	\$6,364,296	\$6,970,470	\$5,254,197	\$5,254,197	\$5,254,197
101	Bus Replacement Fund	\$50,414	\$186,031	\$805,669	\$972,653	\$1,115,968	\$1,070,000	\$1,060,500	\$1,060,500	\$1,060,500
102	Employee Wellness Fund	\$0	\$0	\$0	\$14,534	\$19,534	\$19,000	\$15,500	\$15,500	\$15,500
104	Warm Springs Housing Fund	\$40,653	\$46,701	\$65,848	\$68,003	\$75,269	\$78,000	\$0	\$0	\$0
105	Performing Arts Center Fund	\$0	\$0	\$32,322	\$9,000	\$30,585	\$0	\$0	\$0	\$0
107	Technology Replacement Fund	\$0	\$0	\$73,927	\$150,395	\$293,631	\$230,000	\$200,000	\$200,000	\$200,000
108	Textbook Reserve Fund	\$0	\$0	\$38,331	\$700,192	\$762,941	\$662,000	\$562,000	\$562,000	\$562,000
109	Equipment Replacement Fund	\$35,000	\$102,888	\$317,463	\$426,132	\$470,605	\$443,000	\$343,000	\$343,000	\$343,000
110	Maintenance Projects Fund	\$89,971	\$239,612	\$904,365	\$869,584	\$1,027,475	\$820,000	\$515,000	\$515,000	\$515,000
111	PERS Reserve Fund	\$542,812	\$667,812	\$667,812	\$667,812	\$1,010,000	\$1,010,000	\$0	\$0	\$0
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	\$11,596,637	\$11,728,804	\$8,376,531	\$8,376,531	\$8,376,531
Unassigned Fund Balance		\$8,342,169	\$6,669,506	\$6,130,653	\$6,007,608	\$6,364,296	\$6,970,470	\$5,254,197	\$5,254,197	\$5,254,197
Assigned Fund Balance		\$3,074,736	\$3,217,474	\$4,878,004	\$4,304,640	\$5,232,341	\$4,758,334	\$3,122,334	\$3,122,334	\$3,122,334
Total Fund Balance		\$11,416,905	\$9,886,981	\$11,008,657	\$10,312,249	\$11,596,637	\$11,728,804	\$8,376,531	\$8,376,531	\$8,376,531
<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>\$34,170,741</i>	<i>\$35,215,708</i>	<i>\$35,940,210</i>	<i>\$35,940,210</i>	<i>\$35,940,210</i>
Unassigned General Fund Reserve Balance %		30%	24%	19%	19%	19%	20%	15%	15%	15%
Assigned General Fund Reserve Balance %		11%	12%	15%	14%	15%	14%	9%	9%	9%
Total General Fund Reserve Balance %		40%	36%	34%	33%	34%	33%	23%	23%	23%

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.



Big Muddy K-8
Student Artwork



GENERAL FUND ADOPTED BUDGET FYE JUNE 30, 2019

REVENUES

ACCOUNT	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET	FY18-19 APPROVED BUDGET	FY18-19 ADOPTED BUDGET
1100 Property Taxes	4,118,740	4,202,015	4,309,000	4,524,000	4,524,000	4,524,000
1300 Tuition From Other Districts	72,522	33,621	25,000	30,000	30,000	30,000
1400 Transportation Fees	32,959	30,125	30,000	30,000	30,000	30,000
1510 Interest on Investments	97,320	160,413	123,000	189,850	189,850	189,850
1700 Activity Fees	20,312	13,212	20,000	20,000	20,000	20,000
1900 Other Revenue	1,431,734	1,397,393	1,477,018	1,500,079	1,500,079	1,500,079
2101 County School	49,453	65,786	45,000	45,000	45,000	45,000
3101 State School Support Fund	21,989,564	24,630,568	25,233,650	26,524,954	26,524,954	26,524,954
3103 Common School Fund	299,102	306,695	370,829	300,801	300,801	300,801
3299 Restricted State Grants in Aid	-	5,558	-	-	-	-
4300 Federal Funds Direct from Feds	62,677	64,582	64,500	51,875	51,875	51,875
4700 Federal Funds Through Intermediate	3,061	8,957	3,000	-	-	-
4801 Forest Fees	97,895	-	-	-	-	-
4802 Impact Aid	2,376,787	2,834,071	2,256,000	2,300,000	2,300,000	2,300,000
5200 Interfund Transfers	445,934	-	-	-	-	-
5300 Sale/Comp Loss Assets	-	-	-	-	-	-
5400 Beginning Fund Balance	6,130,653	6,007,609	5,986,670	6,970,470	6,970,470	6,970,470
TOTAL RESOURCES	37,228,711	39,760,604	39,943,667	42,487,029	42,487,029	42,487,029



GENERAL FUND ADOPTED BUDGET FYE JUNE 30, 2019

EXPENDITURES

FUNCTION	FY15-16 ACTUALS	FY16-17 ACTUALS	FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET	FY18-19 APPROVED BUDGET	FY18-19 ADOPTED BUDGET
1000 Instructional Services	16,968,111	18,091,717	20,201,133	20,679,307	20,679,307	20,679,307
2000 Support Services	12,207,197	12,614,255	14,039,091	14,026,587	14,026,587	14,026,587
3000 Community & Enterprise Services	38,305	30,389	31,474	30,730	30,730	30,730
4000 Building & Facilities Acquisition	-	-	-	-	-	-
5100 Debt Service	-	-	-	-	-	-
5200 Transfer of Funds	2,007,491	2,659,947	1,949,807	2,246,208	2,246,208	2,246,208
6000 Contingency	-	-	-	250,000	250,000	250,000
7000 Reserve for Next Year	6,007,607	6,364,296	3,722,162	5,254,197	5,254,197	5,254,197
TOTAL EXPENDITURES	\$ 37,228,711	\$ 39,760,604	\$ 39,943,667	\$ 42,487,029	\$ 42,487,029	\$ 42,487,029

Projected Ending Fund Balance \$ 6,007,607 \$ 6,364,296 \$ 3,722,162 \$ 5,254,197 \$ 5,254,197 \$ 5,254,197

Projected Fund Balance Percentage 19.32% 18.86% 10.96% 14.79% 14.79% 14.79% *

Use of Reserves \$ 123,045 \$ (356,688) \$ 2,264,508 \$ 1,716,273 \$ 1,716,273 \$ 1,716,273

* Defined as a percentage of actual revenues.

General Fund Resources

Jefferson County School District 509-J

June 30, 2019

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.

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1111 - Current Year's Taxes	3,972,271	4,070,846	4,158,200	4,369,950	4,369,950	4,369,950
1112 - Prior Year's Taxes	140,266	119,102	150,800	154,050	154,050	154,050
1113 - County Tax Sales for Back Taxes	6,203	12,067	-	-	-	-
1312 - Tuition From Other Oregon District	72,522	33,621	25,000	30,000	30,000	30,000
1415 - Transportation Fees IN-District	32,959	30,125	30,000	30,000	30,000	30,000
1510 - Interest on Investments	97,320	160,413	123,000	189,850	189,850	189,850
1710 - Admissions	20,312	13,212	20,000	20,000	20,000	20,000
1910 - Rentals	28,389	28,806	27,500	27,500	27,500	27,500
1920 - Donations/Contributions	19	-	-	-	-	-
1980 - Fees Charged to Grants	188,963	99,583	89,031	134,371	134,371	134,371
1990 - Miscellaneous Revenue - Other	21,114	29,126	20,000	20,000	20,000	20,000
1991 - Miscellaneous Revenue - Instruction Services	67,936	37,196	55,000	40,000	40,000	40,000
1992 - Miscellaneous Revenue - Support Services	46,878	71,122	102,780	50,000	50,000	50,000
1993 - Miscellaneous Revenue - Community Services	1,270	-	-	-	-	-
1994 - Fingerprinting Charges	3,781	4,258	5,000	5,000	5,000	5,000
1995 - Medicaid Revenues	29,758	38,727	24,500	24,500	24,500	24,500
1997 - Pay to Play Fees	10,919	5,875	10,000	6,000	6,000	6,000
1999 - PERS UAL	1,032,707	1,082,700	1,143,207	1,192,708	1,192,708	1,192,708
Total Object 1000:	5,773,587	5,836,779	5,984,018	6,293,929	6,293,929	6,293,929
<u>2000 - Revenue From Intermediate Sources</u>						
2101 - County School Fund	49,453	65,786	45,000	45,000	45,000	45,000
<u>3000 - Revenue From State Sources</u>						
3101 - State School Fund - General Support	21,989,564	24,630,568	25,233,650	26,524,954	26,524,954	26,524,954
3103 - Common School Fund	299,102	306,695	370,829	300,801	300,801	300,801
3199 - State Sources - Unrestricted	-	5,558	-	-	-	-
Total Object 3000:	22,288,665	24,942,821	25,604,479	26,825,755	26,825,755	26,825,755

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
<u>4000 - Revenue From Federal Sources</u>						
4300 - Federal Revenue Direct From The Feds - Restricted	62,677	64,582	64,500	51,875	51,875	51,875
4711 - Carl Perkins Grant	3,061	8,956	3,000	-	-	-
4801 - Federal Forest Fees	97,895	-	-	-	-	-
4802 - Impact Aid Revenues	2,376,787	2,834,071	2,256,000	2,300,000	2,300,000	2,300,000
Total Object 4000:	2,540,420	2,907,609	2,323,500	2,351,875	2,351,875	2,351,875
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	445,934	-	-	-	-	-
5400 - Beginning Fund Balance	6,130,653	6,007,608	5,986,670	6,970,470	6,970,470	6,970,470
Total Object 5000:	6,576,587	6,007,608	5,986,670	6,970,470	6,970,470	6,970,470
100 - General Fund Total	37,228,712	39,760,604	39,943,667	42,487,029	42,487,029	42,487,029

General Fund Requirements
Jefferson County School District 509-J
June 30, 2019

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1111 - Elementary Instruction</u>						
0100 - Salaries	3,965,890	4,030,800	4,450,566 85.73	4,648,972 91.53	4,648,972 91.53	4,648,972 91.53
0200 - Associated Payroll Costs	2,115,808	2,160,604	2,629,759	2,750,221	2,750,221	2,750,221
0300 - Purchased Services	89,293	83,024	81,270	87,708	87,708	87,708
0400 - Supplies and Materials	66,994	59,267	151,792	113,082	113,082	113,082
0500 - Capital Outlay	13,854	31,347	-	-	-	-
0600 - Other Objects	-	10	-	10,500	10,500	10,500
Total Function 1111:	6,251,839	6,365,053	7,313,387 85.73	7,610,483 91.53	7,610,483 91.53	7,610,483 91.53
<u>1121 - Middle/Junior High Programs</u>						
0100 - Salaries	1,547,902	1,629,099	1,727,878 30.37	1,833,794 31.22	1,833,794 31.22	1,833,794 31.22
0200 - Associated Payroll Costs	806,600	824,830	993,129	1,069,407	1,069,407	1,069,407
0300 - Purchased Services	34,292	13,997	13,445	14,445	14,445	14,445
0400 - Supplies and Materials	53,294	44,265	80,014	87,355	87,355	87,355
0500 - Capital Outlay	5,769	-	-	-	-	-
0600 - Other Objects	-	-	-	5,300	5,300	5,300
Total Function 1121:	2,447,857	2,512,191	2,814,466 30.37	3,010,301 31.22	3,010,301 31.22	3,010,301 31.22
<u>1122 - Middle/Junior High Extracurricular</u>						
0100 - Salaries	105,546	117,827	122,086 3.68	127,745 3.68	127,745 3.68	127,745 3.68
0200 - Associated Payroll Costs	36,975	38,820	40,560	40,438	40,438	40,438
0300 - Purchased Services	12,500	17,545	15,950	18,368	18,368	18,368
0400 - Supplies and Materials	13,615	21,194	9,065	8,203	8,203	8,203
0600 - Other Objects	700	1,535	200	1,000	1,000	1,000
Total Function 1122:	169,336	196,922	187,861 3.68	195,754 3.68	195,754 3.68	195,754 3.68
<u>1131 - High School Programs</u>						
0100 - Salaries	1,832,648	2,005,128	1,913,336 31.86	1,926,941 31.14	1,926,941 31.14	1,926,941 31.14

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
<i>Continued from Previous Page</i>										
0200 - Associated Payroll Costs	914,731	971,148	1,079,905		1,029,029		1,029,029		1,029,029	
0300 - Purchased Services	150,486	73,433	96,076		60,391		60,391		60,391	
0400 - Supplies and Materials	20,671	242,154	83,134		80,075		80,075		80,075	
0500 - Capital Outlay	5,769	102,549	-		-		-		-	
0600 - Other Objects	919	1,267	1,365		4,365		4,365		4,365	
Total Function 1131:	2,925,224	3,395,679	3,173,816	31.86	3,100,801	31.14	3,100,801	31.14	3,100,801	31.14
<u>1132 - High School Extracurricular</u>										
0100 - Salaries	300,862	310,235	336,436	5.20	340,864	5.20	340,864	5.20	340,864	5.20
0200 - Associated Payroll Costs	109,979	105,137	136,634		131,538		131,538		131,538	
0300 - Purchased Services	56,321	47,794	58,311		62,683		62,683		62,683	
0400 - Supplies and Materials	32,376	34,452	31,850		30,000		30,000		30,000	
0600 - Other Objects	7,569	7,250	7,450		7,450		7,450		7,450	
Total Function 1132:	507,107	504,866	570,680	5.20	572,535	5.20	572,535	5.20	572,535	5.20
<u>1210 - Programs for The Talented and Gifted</u>										
0100 - Salaries	64,416	32,494	34,670	0.58	37,077	0.58	37,077	0.58	37,077	0.58
0200 - Associated Payroll Costs	19,338	17,055	19,075		22,138		22,138		22,138	
0300 - Purchased Services	1,492	1,400	300		300		300		300	
0400 - Supplies and Materials	39	357	1,000		3,600		3,600		3,600	
0600 - Other Objects	-	50	-		-		-		-	
Total Function 1210:	85,285	51,357	55,045	0.58	63,115	0.58	63,115	0.58	63,115	0.58
<u>1220 - Life Skills Programs</u>										
0100 - Salaries	857,403	951,020	1,042,074	32.13	1,088,776	32.13	1,088,776	32.13	1,088,776	32.13
0200 - Associated Payroll Costs	511,943	534,573	665,277		704,348		704,348		704,348	
0300 - Purchased Services	-	30	-		-		-		-	
0400 - Supplies and Materials	7,088	4,339	9,600		9,600		9,600		9,600	
Total Function 1220:	1,376,434	1,489,962	1,716,951	32.13	1,802,724	32.13	1,802,724	32.13	1,802,724	32.13
<u>1221 - Learning Center - Structured and Intensive</u>										
0100 - Salaries	3,209	4,856	2,968		-		-		-	
0200 - Associated Payroll Costs	659	886	996		-		-		-	
Total Function 1221:	3,868	5,742	3,964		-		-		-	

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
<u>1223 - Community Transition Center</u>										
0100 - Salaries	94,529	107,352	117,649	2.59	122,952	2.59	122,952	2.59	122,952	2.59
0200 - Associated Payroll Costs	34,626	41,979	60,633		57,136		57,136		57,136	
0300 - Purchased Services	450	2,357	2,433		2,433		2,433		2,433	
0400 - Supplies and Materials	1,677	70	500		500		500		500	
0600 - Other Objects	35,964	35,188	39,563		40,035		40,035		40,035	
Total Function 1223:	167,246	186,947	220,778	2.59	223,056	2.59	223,056	2.59	223,056	2.59
<u>1227 - Extended School Year Programs</u>										
0100 - Salaries	16,102	18,158	19,510		20,000		20,000		20,000	
0200 - Associated Payroll Costs	4,701	5,300	7,034		7,076		7,076		7,076	
0300 - Purchased Services	3,585	5,770	-		-		-		-	
0400 - Supplies and Materials	78	280	150		150		150		150	
Total Function 1227:	24,466	29,509	26,694		27,226		27,226		27,226	
<u>1229 - Behavioral Program</u>										
0100 - Salaries	326,353	296,631	321,110	11.66	345,396	11.66	345,396	11.66	345,396	11.66
0200 - Associated Payroll Costs	131,942	136,835	168,668		180,789		180,789		180,789	
0300 - Purchased Services	-	167	500		500		500		500	
0400 - Supplies and Materials	421	1,056	1,000		1,000		1,000		1,000	
Total Function 1229:	458,715	434,689	491,278	11.66	527,685	11.66	527,685	11.66	527,685	11.66
<u>1250 - Special Education Program</u>										
0100 - Salaries	819,798	842,812	955,442	25.47	998,648	25.47	998,648	25.47	998,648	25.47
0200 - Associated Payroll Costs	410,102	438,184	564,658		594,102		594,102		594,102	
0300 - Purchased Services	556	-	-		-		-		-	
0400 - Supplies and Materials	17,267	6,858	9,750		9,000		9,000		9,000	
Total Function 1250:	1,247,723	1,287,854	1,529,850	25.47	1,601,750	25.47	1,601,750	25.47	1,601,750	25.47
<u>1283 - Alternative Education Program</u>										
0100 - Salaries	288,351	328,032	357,486	7.44	331,489	6.72	331,489	6.72	331,489	6.72
0200 - Associated Payroll Costs	144,164	191,002	236,762		203,821		203,821		203,821	
0300 - Purchased Services	100,374	215,375	189,780		140,843		140,843		140,843	
0400 - Supplies and Materials	51,325	34,852	24,065		19,237		19,237		19,237	
0600 - Other Objects	-	605	595		595		595		595	
Total Function 1283:	584,213	769,866	808,688	7.44	695,985	6.72	695,985	6.72	695,985	6.72

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
<i>Continued from Previous Page</i>										
<u>1291 - ESL Instructional Program</u>										
0100 - Salaries	434,201	509,577	763,716	17.85	773,517	17.56	773,517	17.56	773,517	17.56
0200 - Associated Payroll Costs	282,523	318,067	518,208		468,325		468,325		468,325	
0400 - Supplies and Materials	1,330	1,724	5,750		6,050		6,050		6,050	
Total Function 1291:	718,054	829,368	1,287,674	17.85	1,247,892	17.56	1,247,892	17.56	1,247,892	17.56
<u>1296 - Indian Education</u>										
0400 - Supplies and Materials	744	-	-		-		-		-	
<u>1460 - Special Programs, Summer School</u>										
0100 - Salaries	-	21,558	-		-		-		-	
0200 - Associated Payroll Costs	-	6,506	-		-		-		-	
0300 - Purchased Services	-	2,962	-		-		-		-	
0400 - Supplies and Materials	-	685	-		-		-		-	
Total Function 1460:	-	31,712	-		-		-		-	
Total Function 1000:	16,968,111	18,091,717	20,201,133	254.56	20,679,307	259.48	20,679,307	259.48	20,679,307	259.48
2000 - Support Services										
<u>2112 - Attendance Services</u>										
0100 - Salaries	38,821	29,007	31,945	1.00	33,057	1.00	33,057	1.00	33,057	1.00
0200 - Associated Payroll Costs	23,761	23,123	25,600		26,552		26,552		26,552	
Total Function 2112:	62,582	52,130	57,545	1.00	59,609	1.00	59,609	1.00	59,609	1.00
<u>2114 - Student Accounting Services</u>										
0100 - Salaries	117,286	119,867	123,046	3.34	126,408	3.34	126,408	3.34	126,408	3.34
0200 - Associated Payroll Costs	68,823	70,216	82,082		95,178		95,178		95,178	
0400 - Supplies and Materials	-	1,218	-		-		-		-	
Total Function 2114:	186,109	191,300	205,128	3.34	221,586	3.34	221,586	3.34	221,586	3.34
<u>2115 - Student Safety Services</u>										
0300 - Purchased Services	73,816	78,374	90,689		90,300		90,300		90,300	
<u>2122 - Counseling Services</u>										
0100 - Salaries	395,311	440,654	515,243	8.76	579,838	9.76	579,838	9.76	579,838	9.76
0200 - Associated Payroll Costs	203,617	228,020	279,387		302,935		302,935		302,935	
0300 - Purchased Services	3,993	75	1,500		1,500		1,500		1,500	
0400 - Supplies and Materials	8,497	2,448	9,200		8,850		8,850		8,850	
Total Function 2122:	611,418	671,197	805,331	8.76	893,123	9.76	893,123	9.76	893,123	9.76

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
<u>2130 - Health & Nursing Services</u>										
0100 - Salaries	84,345	81,185	84,627	1.87	79,399	1.88	79,399	1.88	79,399	1.88
0200 - Associated Payroll Costs	46,735	60,246	65,479		65,160		65,160		65,160	
0300 - Purchased Services	3,775	594	1,940		1,735		1,735		1,735	
0400 - Supplies and Materials	12,228	14,415	14,505		14,615		14,615		14,615	
0600 - Other Objects	140	239	150		150		150		150	
Total Function 2130:	147,223	156,678	166,701	1.87	161,059	1.88	161,059	1.88	161,059	1.88
<u>2150 - Speech Pathology & Audiology Services</u>										
0100 - Salaries	-	77	-		-		-		-	
0200 - Associated Payroll Costs	-	30	-		-		-		-	
Total Function 2150:	-	107	-		-		-		-	
<u>2160 - Other Student Treatment Services</u>										
0300 - Purchased Services	64,995	66,859	69,000		76,015		76,015		76,015	
<u>2190 - Service Direction, Student Support Services</u>										
0100 - Salaries	114,868	117,928	126,161	1.00	129,611	1.00	129,611	1.00	129,611	1.00
0200 - Associated Payroll Costs	52,377	56,511	71,262		73,988		73,988		73,988	
0300 - Purchased Services	38,190	40,984	44,400		44,100		44,100		44,100	
0400 - Supplies and Materials	95	2,238	1,200		2,600		2,600		2,600	
0600 - Other Objects	1,042	1,045	1,050		1,050		1,050		1,050	
Total Function 2190:	206,573	218,707	244,072	1.00	251,349	1.00	251,349	1.00	251,349	1.00
<u>2211 - Improvement of Instruction Services</u>										
0100 - Salaries	166,951	153,288	220,588	2.70	235,852	2.70	235,852	2.70	235,852	2.70
0200 - Associated Payroll Costs	92,899	78,807	130,693		143,155		143,155		143,155	
0300 - Purchased Services	1,383	1,240	1,775		1,700		1,700		1,700	
0400 - Supplies and Materials	12,704	2,935	7,500		7,500		7,500		7,500	
0600 - Other Objects	1,255	1,344	1,500		1,500		1,500		1,500	
Total Function 2211:	275,193	237,615	362,055	2.70	389,707	2.70	389,707	2.70	389,707	2.70
<u>2220 - Educational Media Services</u>										
0100 - Salaries	249,536	198,051	206,998	6.69	213,234	6.69	213,234	6.69	213,234	6.69
0200 - Associated Payroll Costs	169,216	150,223	165,652		156,488		156,488		156,488	
0300 - Purchased Services	3,138	450	500		500		500		500	
0400 - Supplies and Materials	33,059	39,110	35,175		40,675		40,675		40,675	
0600 - Other Objects	245	45	225		225		225		225	
Total Function 2220:	455,194	387,878	408,550	6.69	411,122	6.69	411,122	6.69	411,122	6.69

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
<u>2230 - Assessment & Testing</u>						
0100 - Salaries	57,929	63,519	89,600	89,000	89,000	89,000
0200 - Associated Payroll Costs	7,083	6,990	30,068	8,696	8,696	8,696
0400 - Supplies and Materials	989	4,538	17,000	8,770	8,770	8,770
Total Function 2230:	66,001	75,048	136,668	106,466	106,466	106,466
<u>2240 - Instructional Staff Develop</u>						
0100 - Salaries	6,452	10,338	14,430	10,614	10,614	10,614
0200 - Associated Payroll Costs	40,213	46,809	49,478	48,300	48,300	48,300
0300 - Purchased Services	6,387	22,189	36,908	36,908	36,908	36,908
0400 - Supplies and Materials	9,924	6,689	13,000	13,000	13,000	13,000
Total Function 2240:	62,977	86,025	113,816	108,822	108,822	108,822
<u>2244 - Administration Staff Development</u>						
0200 - Associated Payroll Costs	15,809	41,123	36,000	36,000	36,000	36,000
<u>2310 - Board of Education Services</u>						
0300 - Purchased Services	112,823	137,346	150,000	144,500	144,500	144,500
0400 - Supplies and Materials	688	5,051	2,500	2,500	2,500	2,500
0600 - Other Objects	6,507	6,607	29,450	25,400	25,400	25,400
Total Function 2310:	120,019	149,004	181,950	172,400	172,400	172,400
<u>2321 - Office of The Superintendent Services</u>						
0100 - Salaries	214,888	220,616	341,772	250,111	250,111	250,111
0200 - Associated Payroll Costs	128,032	117,691	171,593	117,470	117,470	117,470
0300 - Purchased Services	11,552	11,299	13,000	12,800	12,800	12,800
0400 - Supplies and Materials	8,967	8,926	11,750	8,800	8,800	8,800
0600 - Other Objects	1,125	1,045	1,250	1,250	1,250	1,250
Total Function 2321:	364,564	359,576	539,365	390,431	390,431	390,431
<u>2329 - Other Executive Administration Services</u>						
0300 - Purchased Services	31,470	37,586	43,405	43,673	43,673	43,673
0400 - Supplies and Materials	7,785	5,264	6,750	7,250	7,250	7,250
0500 - Capital Outlay	-	8,987	-	-	-	-
Total Function 2329:	39,254	51,837	50,155	50,923	50,923	50,923

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
<i>Continued from Previous Page</i>										
<u>2410 - Office of The Principal Services</u>										
0100 - Salaries	1,497,114	1,596,394	1,569,355	22.40	1,557,457	22.40	1,557,457	22.40	1,557,457	22.40
0200 - Associated Payroll Costs	782,327	803,178	903,239		925,633		925,633		925,633	
0300 - Purchased Services	94,689	108,529	118,223		118,903		118,903		118,903	
0400 - Supplies and Materials	77,260	82,178	81,254		84,926		84,926		84,926	
0600 - Other Objects	8,129	11,454	12,405		12,405		12,405		12,405	
Total Function 2410:	2,459,518	2,601,732	2,684,476	22.40	2,699,324	22.40	2,699,324	22.40	2,699,324	22.40
<u>2520 - Fiscal Services</u>										
0100 - Salaries	289,464	283,379	297,420	4.00	355,602	5.00	355,602	5.00	355,602	5.00
0200 - Associated Payroll Costs	141,624	156,319	182,742		221,281		221,281		221,281	
0300 - Purchased Services	35,981	41,642	39,200		39,000		39,000		39,000	
0400 - Supplies and Materials	42,903	59,953	52,450		60,767		60,767		60,767	
0600 - Other Objects	2,367	3,111	6,010		3,710		3,710		3,710	
Total Function 2520:	512,341	544,404	577,821	4.00	680,360	5.00	680,360	5.00	680,360	5.00
<u>2528 - Risk Management Services</u>										
0600 - Other Objects	75,420	65,477	77,400		80,100		80,100		80,100	
<u>2542 - Buildings Services</u>										
0100 - Salaries	921,159	933,687	1,032,518	21.95	1,007,302	21.90	1,007,302	21.90	1,007,302	21.90
0200 - Associated Payroll Costs	562,944	562,843	683,125		673,239		673,239		673,239	
0300 - Purchased Services	682,255	705,477	738,800		743,405		743,405		743,405	
0400 - Supplies and Materials	97,988	107,476	117,670		117,670		117,670		117,670	
0500 - Capital Outlay	12,317	11,795	-		-		-		-	
0600 - Other Objects	135,629	141,594	149,150		155,420		155,420		155,420	
Total Function 2542:	2,412,292	2,462,873	2,721,263	21.95	2,697,036	21.90	2,697,036	21.90	2,697,036	21.90
<u>2543 - Grounds Services</u>										
0100 - Salaries	-	41,452	61,751	1.00	49,829	1.00	49,829	1.00	49,829	1.00
0200 - Associated Payroll Costs	-	28,272	37,877		34,001		34,001		34,001	
0300 - Purchased Services	17,828	15,885	23,500		21,505		21,505		21,505	
0400 - Supplies and Materials	30,676	26,791	37,800		37,791		37,791		37,791	
0600 - Other Objects	50	-	150		150		150		150	
Total Function 2543:	48,554	112,400	161,078	1.00	143,276	1.00	143,276	1.00	143,276	1.00

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
<u>2544 - Maintenance Services</u>										
0100 - Salaries	548,114	513,151	487,056	7.70	487,745	7.70	487,745	7.70	487,745	7.70
0200 - Associated Payroll Costs	292,191	290,414	297,342		300,763		300,763		300,763	
0300 - Purchased Services	61,955	68,090	62,210		56,725		56,725		56,725	
0400 - Supplies and Materials	180,058	195,740	138,800		149,110		149,110		149,110	
0500 - Capital Outlay	-	5,103	-		-		-		-	
0600 - Other Objects	6,359	9,102	9,100		9,000		9,000		9,000	
Total Function 2544:	1,088,677	1,081,600	994,508	7.70	1,003,343	7.70	1,003,343	7.70	1,003,343	7.70
<u>2546 - Security Services</u>										
0300 - Purchased Services	4,194	4,079	4,700		4,700		4,700		4,700	
<u>2552 - Vehicle Operation Services</u>										
0100 - Salaries	829,668	892,116	972,778	25.59	969,114	25.59	969,114	25.59	969,114	25.59
0200 - Associated Payroll Costs	624,817	674,156	810,895		788,675		788,675		788,675	
0300 - Purchased Services	54,526	38,787	53,947		47,282		47,282		47,282	
0400 - Supplies and Materials	190,805	210,208	269,250		250,118		250,118		250,118	
0600 - Other Objects	30,365	34,796	37,797		37,600		37,600		37,600	
Total Function 2552:	1,730,181	1,850,063	2,144,667	25.59	2,092,789	25.59	2,092,789	25.59	2,092,789	25.59
<u>2572 - Purchasing Services</u>										
0100 - Salaries	18,579	14,907	15,273	0.33	15,903	0.33	15,903	0.33	15,903	0.33
0200 - Associated Payroll Costs	9,901	9,393	10,036		10,463		10,463		10,463	
0400 - Supplies and Materials	13,313	(8,905)	2,500		2,500		2,500		2,500	
0600 - Other Objects	-	-	1,200		1,000		1,000		1,000	
Total Function 2572:	41,793	15,395	29,009	0.33	29,866	0.33	29,866	0.33	29,866	0.33
<u>2573 - Warehousing & Distributing Services</u>										
0100 - Salaries	10,410	12,991	13,144	0.38	13,330	0.38	13,330	0.38	13,330	0.38
0200 - Associated Payroll Costs	7,039	9,773	10,373		10,735		10,735		10,735	
Total Function 2573:	17,449	22,764	23,517	0.38	24,065	0.38	24,065	0.38	24,065	0.38
<u>2574 - Printing/Copying SVCS</u>										
0300 - Purchased Services	8,482	10,622	20,000		15,000		15,000		15,000	
0400 - Supplies and Materials	699	60	1,000		1,000		1,000		1,000	
Total Function 2574:	9,181	10,682	21,000		16,000		16,000		16,000	
<u>2623 - Evaluation Services</u>										
0300 - Purchased Services	10,500	10,000	12,000		12,000		12,000		12,000	

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
<u>2626 - Grant Writing Services</u>						
0300 - Purchased Services	7,110	4,805	15,000	12,000	12,000	12,000
<u>2633 - Public Information Services</u>						
0300 - Purchased Services	33,066	37,036	33,250	40,700	40,700	40,700
0400 - Supplies and Materials	-	-	1,500	750	750	750
Total Function 2633:	33,066	37,036	34,750	41,450	41,450	41,450
<u>2640 - Staff Services</u>						
0100 - Salaries	223,896	238,192	266,482	292,589	292,589	292,589
0200 - Associated Payroll Costs	136,606	132,076	174,043	136,753	136,753	136,753
0300 - Purchased Services	12,222	14,029	11,500	14,300	14,300	14,300
0400 - Supplies and Materials	28,207	37,794	40,750	42,750	42,750	42,750
0600 - Other Objects	912	1,190	1,750	1,600	1,600	1,600
Total Function 2640:	401,843	423,282	494,525	487,992	487,992	487,992
<u>2642 - Recruitment and Placement Services</u>						
0300 - Purchased Services	2,539	667	6,000	3,500	3,500	3,500
0400 - Supplies and Materials	2,564	-	600	600	600	600
0600 - Other Objects	4,071	3,953	5,500	5,500	5,500	5,500
Total Function 2642:	9,174	4,620	12,100	9,600	9,600	9,600
<u>2645 - Health Services - Staff</u>						
0300 - Purchased Services	1,262	1,691	2,000	2,000	2,000	2,000
<u>2660 - Technology Services</u>						
0100 - Salaries	83,404	85,503	101,050	111,439	111,439	111,439
0200 - Associated Payroll Costs	40,639	43,849	59,341	66,789	66,789	66,789
0300 - Purchased Services	62,610	74,736	50,738	10,895	10,895	10,895
0400 - Supplies and Materials	141,366	108,892	133,670	133,150	133,150	133,150
0500 - Capital Outlay	-	-	-	21,500	21,500	21,500
0600 - Other Objects	-	300	300	300	300	300
Total Function 2660:	328,019	313,280	345,100	344,073	344,073	344,073
<u>2669 - Telecommunication Services</u>						
0300 - Purchased Services	161,515	151,491	158,220	145,380	145,380	145,380
<u>2680 - Interpretation and Translation</u>						
0300 - Purchased Services	-	-	-	6,000	6,000	6,000

100 - General Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
2700 - Supplemental Retirement Program										
0100 - Salaries	96,010	67,865	54,694		69,528		69,528		69,528	
0200 - Associated Payroll Costs	7,373	5,262	4,239		6,793		6,793		6,793	
Total Function 2700:	103,383	73,126	58,933		76,321		76,321		76,321	
Total Function 2000:	12,207,197	12,614,255	14,039,091	116.96	14,026,587	117.91	14,026,587	117.91	14,026,587	117.91
3000 - Enterprise and Community Services										
3320 - Community Recreation Services										
0300 - Purchased Services	37,500	30,000	30,000		30,000		30,000		30,000	
3330 - Civic Services										
0100 - Salaries	56	-	250		-		-		-	
0200 - Associated Payroll Costs	83	-	94		-		-		-	
0300 - Purchased Services	339	369	730		730		730		730	
0400 - Supplies and Materials	327	20	400		-		-		-	
Total Function 3330:	805	389	1,474		730		730		730	
Total Function 3000:	38,305	30,389	31,474		30,730		30,730		30,730	
5000 - Other Uses										
5201 - Transfer to General Sub Funds										
0700 - Transfers	718,393	1,397,724	534,900		804,400		804,400		804,400	
5202 - Transfer to Special Revenues										
0700 - Transfers	258,659	182,635	271,700		249,100		249,100		249,100	
5203 - Transfer to Debt Service										
0700 - Transfers	1,030,439	1,079,589	1,143,207		1,192,708		1,192,708		1,192,708	
Total Function 5000:	2,007,491	2,659,947	1,949,807		2,246,208		2,246,208		2,246,208	
6000 - Contingencies										
6110 - Operating Contingency										
0800 - Other Uses of Funds	-	-	-		250,000		250,000		250,000	
7000 - Unappropriated Ending Fund Balance										
7000 - Unapprop End Fund Balance										
0800 - Other Uses of Funds	6,007,608	6,364,296	3,722,162		5,254,197		5,254,197		5,254,197	
Total Fund 100:	37,228,712	39,760,604	39,943,667	371.52	42,487,029	377.39	42,487,029	377.39	42,487,029	377.39

GENERAL SUB FUNDS



Bridges Career and Technical
High School
Student Artwork

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

- Bus Replacement Fund (101)
- Employee Wellness Fund (102)
- Warm Springs Housing (104)
- Performing Arts Fund (105)
- Classroom Furniture Replacement Fund (106)
- 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 Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019 budget reflects the purchase of two buses (see page 197 for Bus Replacement Schedule).

101 - Bus Purchase Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources						
3101 - State School Fund - General Support	135,352	158,370	174,500	219,000	219,000	219,000
5000 - Other Sources						
5201 - Interfund Transfer - General Fund	345,000	274,536	100,000	100,000	100,000	100,000
5300 - Gain/Compensation for Fixed Assets	60,000	-	-	-	-	-
5400 - Beginning Fund Balance	805,669	972,653	901,400	1,070,000	1,070,000	1,070,000
Total Object 5000:	1,210,669	1,247,189	1,001,400	1,170,000	1,170,000	1,170,000
Total Fund 101:	1,346,021	1,405,559	1,175,900	1,389,000	1,389,000	1,389,000

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

101 - Bus Purchase Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
<u>2552 - Vehicle Operation Services</u>						
0500 - Capital Outlay	373,368	289,591	320,000	328,500	328,500	328,500
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unappropriated Ending Fund Balance</u>						
0800 - Other Uses of Funds	972,653	1,115,968	855,900	1,060,500	1,060,500	1,060,500
Total Fund 101:	1,346,021	1,405,559	1,175,900	1,389,000	1,389,000	1,389,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019 budget reflects a General Fund transfer of \$7,500.

I02 - Employee Wellness Program	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>I000 - Revenue from Local Sources</u>						
1996 - Employee Wellness Fees	195	65	100	500	500	500
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	18,256	10,000	10,000	7,500	7,500	7,500
5400 - Beginning Fund Balance	-	14,534	14,600	19,000	19,000	19,000
Total Object 5000:	18,256	24,534	24,600	26,500	26,500	26,500
Total Fund I02:	18,451	24,599	24,700	27,000	27,000	27,000

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

102 - Employee Wellness Program	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
2000 - Support Services										
2645 - Health Services - Staff										
0100 - Salaries	750	1,500	1,500	0.08	1,500	0.08	1,500	0.08	1,500	0.08
0200 - Associated Payroll Costs	474	476	552		552		552		552	
0300 - Purchased Services	550	-	2,000		4,500		4,500		4,500	
0400 - Supplies and Materials	2,143	3,088	5,948		4,948		4,948		4,948	
Total Function 2645:	3,917	5,065	10,000	0.08	11,500	0.08	11,500	0.08	11,500	0.08
7000 - Unappropriated Ending Fund Balance										
7000 - Unapprop End Fund Balance										
0800 - Other Uses of Funds	14,534	19,534	14,700		15,500		15,500		15,500	
Total Fund 102:	18,451	24,599	24,700	0.08	27,000	0.08	27,000	0.08	27,000	0.08

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

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. The 2018-2019 budget reflects a General Fund transfer of \$30,000 to support renovations to most housing units.

I04 - WS Housing Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1910 - Rentals	20,946	23,600	20,000	21,900	21,900	21,900
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	-	-	-	30,000	30,000	30,000
5400 - Beginning Fund Balance	65,848	68,003	65,000	78,000	78,000	78,000
Total Object 5000:	65,848	68,003	65,000	108,000	108,000	108,000
Total Fund I04:	86,794	91,604	85,000	129,900	129,900	129,900

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

104 - WS Housing Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
<u>2542 - Buildings Services</u>						
0300 - Purchased Services	1,632	4,019	3,700	1,485	1,485	1,485
<u>2544 - Maintenance Services</u>						
0300 - Purchased Services	519	2,236	15,000	93,415	93,415	93,415
0400 - Supplies and Materials	16,640	10,080	31,300	35,000	35,000	35,000
Total Function 2544:	17,159	12,316	46,300	128,415	128,415	128,415
Total Function 2000:	18,791	16,335	50,000	129,900	129,900	129,900
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unappropriated Ending Fund Balance</u>						
0800 - Other Uses of Funds	68,003	75,269	35,000	-	-	-
Total Fund 104:	86,794	91,604	85,000	129,900	129,900	129,900

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019 budget reflects a General Fund transfer of \$157,000.

105 - Performing Arts Center	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1910 - Rentals	13,558	13,080	8,000	12,251	12,251	12,251
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	84,137	135,000	150,500	157,000	157,000	157,000
5400 - Beginning Fund Balance	32,322	9,000	-	-	-	-
Total Object 5000:	116,459	144,000	150,500	157,000	157,000	157,000
Total Fund 105:	130,016	157,080	158,500	169,251	169,251	169,251

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

105 - Performing Arts Center	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
2000 - Support Services										
2542 - Buildings Services										
0100 - Salaries	2,178	10,706	10,476	0.20	13,605	0.25	13,605	0.25	13,605	0.25
0200 - Associated Payroll Costs	1,280	6,589	6,944		8,989		8,989		8,989	
0300 - Purchased Services	47,165	43,024	50,500		52,521		52,521		52,521	
0400 - Supplies and Materials	3,241	2,741	4,500		4,212		4,212		4,212	
0600 - Other Objects	-	449	-		-		-		-	
Total Function 2542:	53,865	63,510	72,419	0.20	79,327	0.25	79,327	0.25	79,327	0.25
2543 - Grounds Services										
0400 - Supplies and Materials	-	353	500		500		500		500	
2544 - Maintenance Services										
0300 - Purchased Services	384	8,349	3,260		3,260		3,260		3,260	
0400 - Supplies and Materials	1,073	801	3,650		3,650		3,650		3,650	
Total Function 2544:	1,458	9,150	6,910		6,910		6,910		6,910	
2546 - Security Services										
0300 - Purchased Services	692	1,297	1,300		1,300		1,300		1,300	
Total Function 2000:	56,015	74,310	81,129	0.20	88,037	0.25	88,037	0.25	88,037	0.25
3000 - Enterprise and Community Services										
3390 - Other Community Services										
0100 - Salaries	37,236	24,099	39,381	1.00	41,868	1.00	41,868	1.00	41,868	1.00
0200 - Associated Payroll Costs	26,890	16,823	30,412		31,768		31,768		31,768	
0300 - Purchased Services	493	393	4,578		4,578		4,578		4,578	
0400 - Supplies and Materials	383	10,868	3,000		3,000		3,000		3,000	
Total Function 3390:	65,002	52,185	77,371	1.00	81,214	1.00	81,214	1.00	81,214	1.00
7000 - Unappropriated Ending Fund Balance										
7000 - Unapprop End Fund Balance										
0800 - Other Uses of Funds	9,000	30,585	-		-		-		-	
Total Fund 105:	130,016	157,080	158,500	1.20	169,251	1.25	169,251	1.25	169,251	1.25

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

The Classroom Furniture Replacement Fund was established to update obsolete classroom furniture. Resources for this fund depend on a transfer from the General Fund. The 2018-2019 reflects a transfer from the General Fund of \$50,000.

106 - Classroom Furniture Replacement Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Sources						
5201 - Interfund Transfer - General Fund	-	-	-	50,000	50,000	50,000
Total Fund 106:	-	-	-	50,000	50,000	50,000

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

**106 - Classroom Furniture Replacement
Fund**

	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1111 - Elementary Instruction</u>						
0400 - Supplies and Materials	-	-	-	17,000	17,000	17,000
<u>1121 - Middle/Junior High Programs</u>						
0400 - Supplies and Materials	-	-	-	16,500	16,500	16,500
<u>1131 - High School Programs</u>						
0400 - Supplies and Materials	-	-	-	16,500	16,500	16,500
Total Function 1000:	-	-	-	50,000	50,000	50,000
Total Fund 106:	-	-	-	50,000	50,000	50,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

This fund is utilized to support the District's technology infrastructure. The Technology Replacement 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 2018-2019 budget reflects a transfer of \$57,650 from the General Fund (see page 198 for the Technology Replacement Schedule).

107 - Technology Replacement Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1998 - E-Rate Revenue	115,828	131,260	120,000	100,000	100,000	100,000
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	80,000	136,000	24,400	57,650	57,650	57,650
5400 - Beginning Fund Balance	73,927	150,395	210,000	230,000	230,000	230,000
Total Object 5000:	153,927	286,395	234,400	287,650	287,650	287,650
Total Fund 107:	269,754	417,655	354,400	387,650	387,650	387,650

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

107 - Technology Replacement Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
<u>2660 - Technology Services</u>						
0300 - Purchased Services	13,312	8,478	20,000	15,000	15,000	15,000
0400 - Supplies and Materials	106,047	115,547	130,400	172,650	172,650	172,650
<i>Total Function 2660:</i>	119,359	124,024	150,400	187,650	187,650	187,650
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unapprop End Fund Balance</u>						
0800 - Other Uses of Funds	150,395	293,631	204,000	200,000	200,000	200,000
<i>Total Fund 107:</i>	269,754	417,655	354,400	387,650	387,650	387,650

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

The Textbook Replacement 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 2018-2019 budget reflects a transfer of \$200,000 from the General Fund (see page 199 for the Textbook Adoption Schedule).

108 - Textbook Replacement Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Sources						
5201 - Interfund Transfer - General Fund	1,050,000	300,000	200,000	200,000	200,000	200,000
5400 - Beginning Fund Balance	38,331	700,192	477,000	662,000	662,000	662,000
Total Object 5000:	1,088,331	1,000,192	677,000	862,000	862,000	862,000
Total Fund 108:	1,088,331	1,000,192	677,000	862,000	862,000	862,000

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

108 - Textbook Replacement Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
1111 - Elementary Instruction						
0400 - Supplies and Materials	316,629	112,762	70,000	78,000	78,000	78,000
1121 - Middle/Junior High Programs						
0400 - Supplies and Materials	42,972	12,657	106,000	111,000	111,000	111,000
1131 - High School Programs						
0400 - Supplies and Materials	24,519	82,995	124,000	111,000	111,000	111,000
Total Function 1000:	384,121	208,415	300,000	300,000	300,000	300,000
2000 - Support Services						
2213 - Curriculum Development						
0100 - Salaries	718	14,278	-	-	-	-
0200 - Associated Payroll Costs	247	4,507	-	-	-	-
0400 - Supplies and Materials	15	10,052	-	-	-	-
Total Function 2213:	981	28,837	-	-	-	-
2240 - Instructional Staff Develop						
0100 - Salaries	174	-	-	-	-	-
0200 - Associated Payroll Costs	33	-	-	-	-	-
0300 - Purchased Services	2,830	-	-	-	-	-
Total Function 2240:	3,037	-	-	-	-	-
Total Function 2000:	4,018	28,837	-	-	-	-
7000 - Unappropriated Ending Fund Balance						
7000 - Unapprop End Fund Balance						
0800 - Other Uses of Funds	700,192	762,941	377,000	562,000	562,000	562,000
Total Fund 108:	1,088,331	1,000,192	677,000	862,000	862,000	862,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019 reflects a transfer from the General Fund of \$77,000 (see page 200 for the Equipment Replacement Plan).

109 - Equipment Replacement Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>						
4900 - Revenue for ON Behalf of District	1,077	9,965	-	-	-	-
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	176,000	100,000	25,000	77,000	77,000	77,000
5300 - Gain/Compensation for Fixed Assets	169	-	-	-	-	-
5400 - Beginning Fund Balance	317,463	426,132	381,130	443,000	443,000	443,000
Total Object 5000:	493,632	526,132	406,130	520,000	520,000	520,000
Total Fund 109:	494,709	536,097	406,130	520,000	520,000	520,000

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

109 - Equipment Replacement Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
1122 - Middle/Junior High Extracurricular						
0500 - Capital Outlay	-	-	15,690	-	-	-
1131 - High School Programs						
0400 - Supplies and Materials	-	25,130	-	-	-	-
0500 - Capital Outlay	-	-	40,860	40,051	40,051	40,051
Total Function 1131:	-	25,130	40,860	40,051	40,051	40,051
Total Function 1000:	-	25,130	56,550	40,051	40,051	40,051
2000 - Support Services						
2130 - Health & Nursing Services						
0500 - Capital Outlay	-	-	6,950	22,759	22,759	22,759
2542 - Buildings Services						
0400 - Supplies and Materials	-	5,618	-	-	-	-
2544 - Maintenance Services						
0400 - Supplies and Materials	2,977	14,465	-	-	-	-
0500 - Capital Outlay	65,600	5,800	30,000	53,000	53,000	53,000
Total Function 2544:	68,577	20,265	30,000	53,000	53,000	53,000
2552 - Vehicle Operation Services						
0400 - Supplies and Materials	-	899	-	-	-	-
0500 - Capital Outlay	-	8,990	-	49,000	49,000	49,000
Total Function 2552:	-	9,889	-	49,000	49,000	49,000
Total Function 2000:	68,577	35,772	36,950	124,759	124,759	124,759

109 - Equipment Replacement Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
3000 - Enterprise and Community Services						
3100 - Food Services						
0400 - Supplies and Materials	-	4,590	-	2,550	2,550	2,550
0500 - Capital Outlay	-	-	6,500	9,640	9,640	9,640
<i>Total Function 3100:</i>	-	4,590	6,500	12,190	12,190	12,190
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance						
0800 - Other Uses of Funds	426,132	470,605	306,130	343,000	343,000	343,000
<i>Total Fund 109:</i>	494,709	536,097	406,130	520,000	520,000	520,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

The Maintenance Projects Fund was established for ongoing major maintenance projects at existing schools and support service sites. Resources for this fund depend on a transfer from the General Fund and public purposes charges remitted from PGE. The 2018-2019 reflects a transfer from the General Fund of \$125,250. Expenditures from this fund are determined based on the Maintenance Projects replacement plan schedule (see page 201 for the Maintenance Project Schedule).

I 10 - Maint & Repair Projects	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1990 - Miscellaneous Revenue - Other	45,191	5,000	-	-	-	-
<u>2000 - Revenue From Intermediate Sources</u>						
2240 - Public Purpose Charge	74,091	76,407	70,000	70,000	70,000	70,000
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	65,000	100,000	25,000	125,250	125,250	125,250
5400 - Beginning Fund Balance	904,365	869,584	810,000	820,000	820,000	820,000
Total Object 5000:	969,365	969,584	835,000	945,250	945,250	945,250
Total Fund 110:	1,088,647	1,050,991	905,000	1,015,250	1,015,250	1,015,250

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

I 10 - Maint & Repair Projects	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
<u>2544 - Maintenance Services</u>						
0300 - Purchased Services	7,500	-	-	7,000	7,000	7,000
0400 - Supplies and Materials	-	-	12,900	107,950	107,950	107,950
Total Function 2544:	7,500	-	12,900	114,950	114,950	114,950
<u>2552 - Vehicle Operation Services</u>						
0400 - Supplies and Materials	-	-	600	9,000	9,000	9,000
Total Function 2000:	7,500	-	13,500	123,950	123,950	123,950
4000 - Facilities Acquisition and Construction						
<u>4150 - BLDG Acquis-Constr-Improv</u>						
0400 - Supplies and Materials	13,604	-	17,000	-	-	-
0500 - Capital Outlay	197,959	23,517	369,500	376,300	376,300	376,300
Total Function 4150:	211,562	23,517	386,500	376,300	376,300	376,300
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unapprop End Fund Balance</u>						
0800 - Other Uses of Funds	869,585	1,027,474	505,000	515,000	515,000	515,000
Total Fund I 10:	1,088,647	1,050,991	905,000	1,015,250	1,015,250	1,015,250

General Sub Funds - Resources
Jefferson County School District 509-J
June 30, 2019

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.

III - PERS Reserve Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Sources						
5201 - Interfund Transfer - General Fund	-	342,188	-	-	-	-
5400 - Beginning Fund Balance	667,812	667,812	667,812	1,010,000	1,010,000	1,010,000
Total Object 5000:	667,812	1,010,000	667,812	1,010,000	1,010,000	1,010,000
Total Fund III:	667,812	1,010,000	667,812	1,010,000	1,010,000	1,010,000

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

III - PERS Reserve Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
<u>2520 - Fiscal Services</u>						
0200 - Associated Payroll Costs	-	-	-	1,010,000	1,010,000	1,010,000
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unappropriated Ending Fund Balance</u>						
0800 - Other Uses of Funds	667,812	1,010,000	667,812	-	-	-
Total Fund III:	667,812	1,010,000	667,812	1,010,000	1,010,000	1,010,000

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019 budget year.

I 18 - Stabilization Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Sources						
5400 - Beginning Fund Balance	1,545,934	-	-	-	-	-
Total Fund I 18:	1,545,934	-	-	-	-	-

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

I 18 - Stabilization Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Uses						
5201 - Transfer to General Sub Funds						
0700 - Transfers	1,545,934	-	-	-	-	-
Total Fund I 18:	1,545,934	-	-	-	-	-

General Sub Funds - Resources

Jefferson County School District 509-J

June 30, 2019

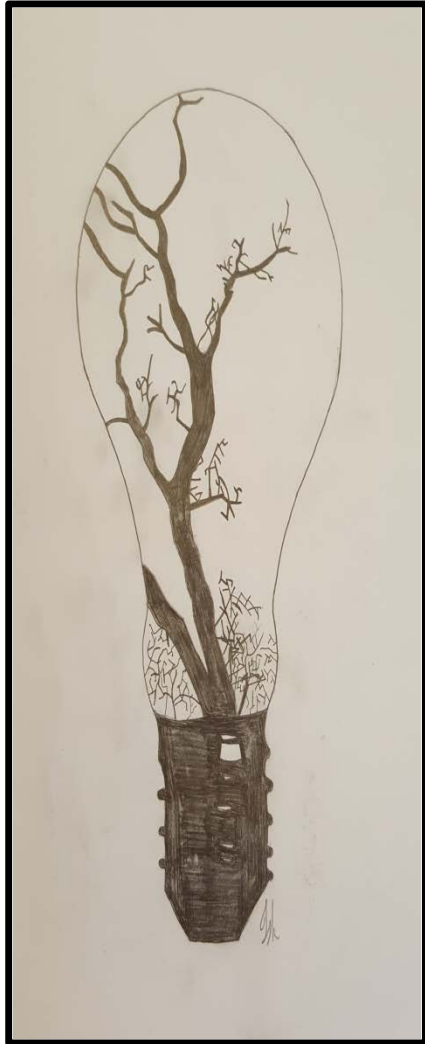
The Warm Springs School Building Fund is designated for future major maintenance projects, capital equipment or infrastructure for the Warm Spring education facility. Expenditures from this fund require authorization from the Board.

I 19 - WS School Building Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Sources						
5400 - Beginning Fund Balance	426,334	426,334	426,334	426,334	426,334	426,334
Total Fund I 19:	426,334	426,334	426,334	426,334	426,334	426,334

General Sub Funds - Requirements
Jefferson County School District 509-J
June 30, 2019

I 19 - WS School Building Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unappropriated Ending Fund Balance</u>						
0800 - Other Uses of Funds	426,334	426,334	426,334	426,334	426,334	426,334
Total Fund I 19:	426,334	426,334	426,334	426,334	426,334	426,334

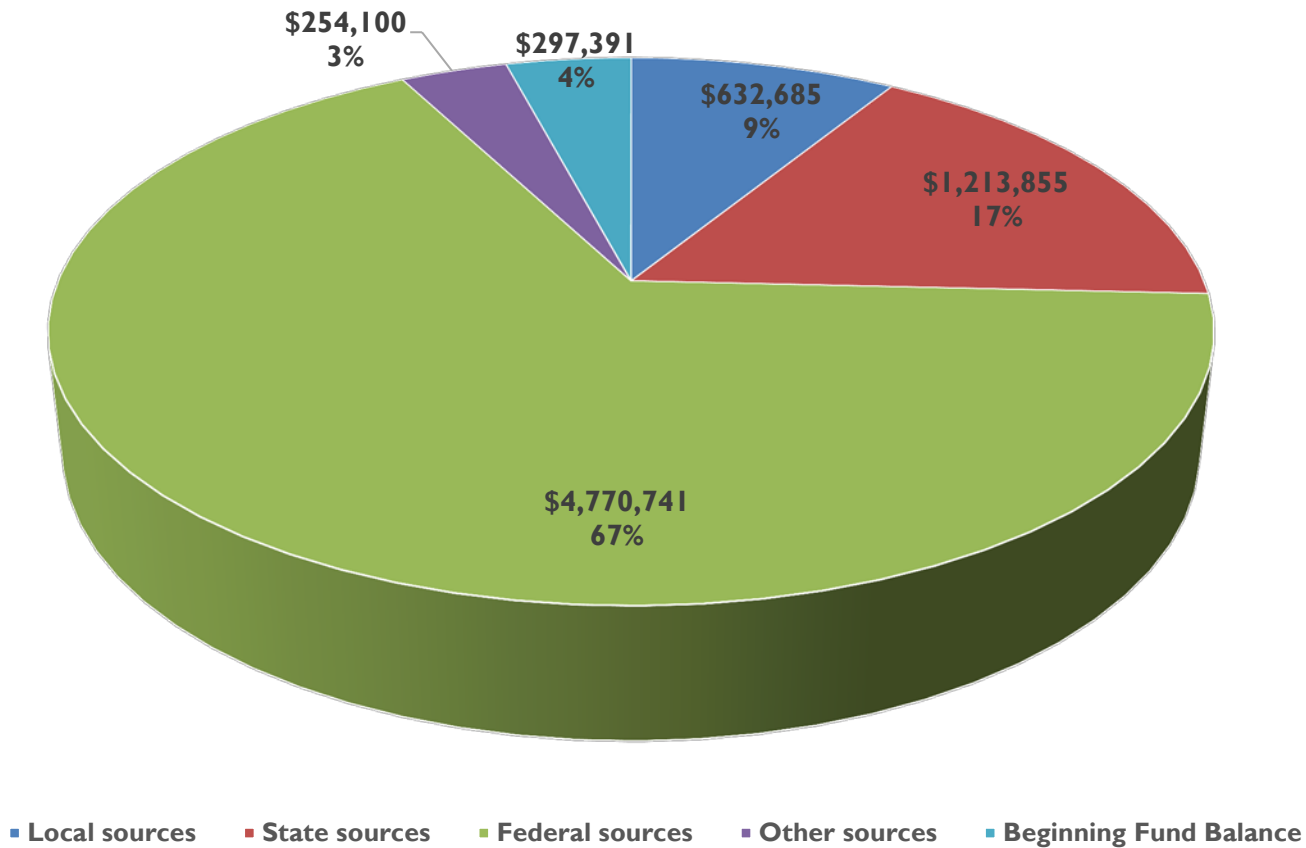
SPECIAL REVENUE FUNDS



Bridges Career and Technical
High School Student Artwork
by Ismael Enciso

The Special Revenue 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.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - SPECIAL REVENUE FUNDS
FYE JUNE 30, 2019



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS ADOPTED BUDGET
FYE JUNE 30, 2019

	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
REVENUES						
Local sources	568,593	600,799	631,900	632,685	632,685	632,685
Intermediate sources	15,867	10,745	6,356	-	-	-
State sources	151,568	519,647	1,408,537	1,213,855	1,213,855	1,213,855
Federal sources	5,430,864	5,353,831	5,272,312	4,770,741	4,770,741	4,770,741
TOTAL REVENUE	6,166,892	6,485,022	7,319,105	6,617,281	6,617,281	6,617,281
EXPENDITURES						
Instruction	2,032,624	2,525,912	3,348,713	3,129,340	3,129,340	3,129,340
Support Services	2,013,014	1,631,341	1,798,169	1,315,151	1,315,151	1,315,151
Enterprise and Community Services	2,306,855	2,422,912	2,551,943	2,589,281	2,589,281	2,589,281
Facilities Acquisition and Construction	-	-	-	-	-	-
TOTAL EXPENDITURES	6,352,493	6,580,165	7,698,825	7,033,772	7,033,772	7,033,772
REVENUES OVER (UNDER) EXPENDITURES	(185,601)	(95,143)	(379,720)	(416,491)	(416,491)	(416,491)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	258,659	182,635	276,700	254,100	254,100	254,100
Operating transfers out	-	-	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	258,659	182,635	271,700	249,100	249,100	249,100
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	73,058	87,492	(108,020)	(167,391)	(167,391)	(167,391)
FUND BALANCE, JULY 1	234,109	307,167	253,020	297,391	297,391	297,391
FUND BALANCE, JUNE 30	307,167	394,659	145,000	130,000	130,000	130,000

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
1530	GAIN OR LOSS ON SALE OF INVESTMENTS	146	-	-	-	-	-
1600	FOOD SERVICE	14,936	14,640	9,416	13,186	13,186	13,186
1810	CHILD CARE	45,190	32,059	29,972	45,000	45,000	45,000
1920	DONATIONS/CONTRIBUTIONS	2,282	38,211	23,256	16,452	16,452	16,452
1921	PRIVATE GRANTS	61,278	78,157	292,156	223,664	223,664	223,664
1990	LOCAL MISCELLANEOUS REVENUE	441,830	434,866	276,100	329,000	329,000	329,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	-	-	-	3,883	3,883	3,883
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	2,931	2,866	1,000	1,500	1,500	1,500
2220	RESTRICTED INTERMEDIATE SOURCES	5,140	7,677	6,356	-	-	-
2230	OR COMMUNITY FOUNDATION	10,587	3,068	-	-	-	-
2232	OEA CHOICE TRUST GRANT	140	-	-	-	-	-
3102	STATE SCHOOL FUND	15,779	15,419	15,500	16,806	16,806	16,806
3230	OSU EXTENSION	10,420	11,997	9,513	8,550	8,550	8,550
3299	STATE GRANT/RESTRICTED	125,369	492,231	1,383,524	1,188,499	1,188,499	1,188,499
4300	FEDERAL GRANT (DIRECT)	581,834	621,355	714,946	447,544	447,544	447,544
4500	RESTRICTED-FED THRU STATE	2,871,616	2,629,760	2,494,871	2,301,020	2,301,020	2,301,020
4501	FEDERAL GRANT	506,990	570,019	560,600	551,000	551,000	551,000
4502	FEDERAL GRANT	1,135,163	1,222,284	1,201,250	1,188,200	1,188,200	1,188,200
4505	FED MEAL REIMBURSEMENT	173,443	131,023	143,923	115,383	115,383	115,383
4530	FED THRU STATE THRU ESD	11,726	11,722	12,148	11,400	11,400	11,400

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2015-16	2016-17	2017-18	2018-19	2018-19	2018-19
4700	FED GR THRU INTERMEDIATE	21,400	28,200	23,500	27,800	27,800	27,800
4711	CARL PERKINS GRANT	-	-	-	3,883	3,883	3,883
4718	SAFE ROUTES TO SCHOOL GRANT	2,633	-	-	-	-	-
4910	COMMODITIES (CAFETERIA)	126,059	136,382	121,074	124,511	124,511	124,511
4911	COMMODITIES FEE REIMBURSEMENT (CAFETERIA)	-	3,086	-	-	-	-
5201	INTERFUND TRANSFER FROM GENERAL FUNDS	258,659	182,635	271,700	249,100	249,100	249,100
5202	INTERFUND TRANSFER FROM SPECIAL REVENUE FUNDS	-	-	5,000	5,000	5,000	5,000
5400	BEGINNING FUND BALANCE	234,109	307,167	253,020	297,391	297,391	297,391
TOTALS		6,659,660	6,974,824	7,848,825	7,168,772	7,168,772	7,168,772

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
1111	ELEMENTARY INSTRUCTION	28,228	77,578	227,423	202,375	202,375	202,375
1113	ELEMENTARY EXTRACURRICULAR	6,121	5,076	5,317	4,860	4,860	4,860
1121	MIDDLE SCHOOL INSTRUCTION	20,519	4,227	107,875	89,455	89,455	89,455
1122	MIDDLE SCHOOL EXTRACURRICULAR	35,000	49,625	40,935	48,580	48,580	48,580
1131	HIGH SCHOOL REGULAR INSTRUCTION	66,319	97,415	535,919	406,495	406,495	406,495
1132	HIGH SCHOOL EXTRACURRICULAR	390,500	372,328	308,079	316,948	316,948	316,948
1210	TAG INSTRUCTION PROGRAM	-	-	-	-	-	-
1212	TAG ACADEMIC COACH	-	-	-	-	-	-
1220	LIFE SKILLS INSTRUCTION PROGRAM	206,548	207,903	185,989	188,965	188,965	188,965
1221	LEARNING CENTER	-	-	-	3,883	3,883	3,883
1223	COMMUNITY TRANSITION CENTER	243,832	295,797	209,520	213,266	213,266	213,266
1229	BEHAVIORAL PROGRAM	63,781	70,812	81,264	84,530	84,530	84,530
1250	SPECIAL EDUCATION PROGRAM	8,079	16,690	19,339	20,277	20,277	20,277
1260	TREATMENT AND HABILITATION	93,238	108,370	95,398	96,492	96,492	96,492
1272	TITLE I-A/D	722,840	982,859	949,716	968,529	968,529	968,529
1283	ALTERNATIVE EDUCATION	-	12,000	-	-	-	-
1291	ESL INSTRUCTIONAL PROGRAM	-	-	-	-	-	-
1296	INDIAN EDUCATION	130,959	186,626	245,113	235,143	235,143	235,143
1420	MIDDLE SCHOOL SUMMER PROGRAMS	-	-	27,850	53,238	53,238	53,238
1460	SPECIAL SUMMER PROGRAM	16,660	38,606	308,976	196,304	196,304	196,304

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
2112	ATTENDANCE SERVICES	60,791	63,082	60,088	61,817	61,817	61,817
2115	STUDENT SAFETY	2,632	-	-	-	-	-
2119	OTHER ATTENDANCE & SOCIAL SERVICES	19,896	20,352	21,948	21,421	21,421	21,421
2122	COUNSELING SERVICES	358,974	445,629	459,802	126,261	126,261	126,261
2129	OTHER GUIDANCE SERVICES	-	-	-	-	-	-
2150	SPEECH PATHOLOGY SERVICES	92,059	94,983	55,906	-	-	-
2160	OTHER STUDENT TREATMENT SERVICES	50,006	51,114	85,165	85,000	85,000	85,000
2190	STUDENT SUPPORT SERVICES	533	-	-	-	-	-
2211	IMPROVEMENT OF INSTRUCTION SERVICES	760,914	406,777	582,903	556,011	556,011	556,011
2240	INSTRUCTIONAL STAFF DEVELOPMENT	366,230	357,293	321,128	284,717	284,717	284,717
2410	OFFICE OF THE PRINCIPAL SERVICES	80,748	80,217	30,975	8,283	8,283	8,283
2520	FISCAL SERVICES	15	-	-	-	-	-
2542	BUILDINGS SERVICES	-	-	-	-	-	-
2552	VEHICLE OPERATION SERVICES	31,168	12,312	38,812	35,686	35,686	35,686
2640	STAFF SERVICES	-	-	3,000	3,000	3,000	3,000
2645	HEALTH SERVICES-EMPLOYEES	140	-	-	-	-	-
2660	TECHNOLOGY SERVICES	-	-	-	-	-	-
2690	INDIRECT FEES	188,908	99,582	138,442	132,955	132,955	132,955

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2019

FUNCTION	DESCRIPTION	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
3100	FOOD SERVICES	2,122,072	2,181,246	2,254,751	2,233,267	2,233,267	2,233,267
3330	PARENT INVOLVEMENT	75,316	147,278	177,966	159,913	159,913	159,913
3390	OTHER COMMUNITY SERVICES	12,539	21,505	19,059	60,266	60,266	60,266
3501	CHILD CARE PROVIDER SERVICES	96,928	72,883	100,167	135,835	135,835	135,835
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	-	-	5,000	5,000	5,000	5,000
5204	INTERFUND TRANSFER TO CAPITAL PROJECTS FUNDS	-	-	-	-	-	-
7000	UNAPPROP END FUND BALANCE	307,167	394,659	145,000	130,000	130,000	130,000
TOTALS		6,659,660	6,974,824	7,848,825	7,168,772	7,168,772	7,168,772

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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 Elementary, Metolius Elementary, Buff Elementary, Warm Springs K-8 Academy and Jefferson County Middle School.

203 - Title I-A Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>3000 - Revenue From State Sources</u>						
3299 - State Sources - Restricted	-	-	-	-	-	-
<u>4000 - Revenue From Federal Sources</u>						
4500 - Federal Revenue Through State - Restricted	1,081,089	1,047,436	1,168,740	1,189,078	1,189,078	1,189,078
Total Fund 203:	1,081,089	1,047,436	1,168,740	1,189,078	1,189,078	1,189,078

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

203 - Title I-A Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
<u>1272 - Title I-A/D Programs</u>										
0100 - Salaries	333,473	437,513	514,403	11.07	521,678	10.25	521,678	10.25	521,678	10.25
0200 - Associated Payroll Costs	164,645	229,099	258,979		276,895		276,895		276,895	
0300 - Purchased Services	-	3,600	-		-		-		-	
0400 - Supplies and Materials	7,068	1,499	12,875		-		-		-	
Total Function 1000:	505,187	671,711	786,257	11.07	798,573	10.25	798,573	10.25	798,573	10.25
2000 - Support Services										
<u>2119 - Other Attendance and Social Work Services</u>										
0100 - Salaries	6,089	6,615	6,815	0.20	6,831	0.20	6,831	0.20	6,831	0.20
0200 - Associated Payroll Costs	1,644	1,954	2,309		2,330		2,330		2,330	
0300 - Purchased Services	160	60	500		500		500		500	
Total Function 2119:	7,893	8,629	9,624	0.20	9,661	0.20	9,661	0.20	9,661	0.20
<u>2211 - Improvement of Instruction Services</u>										
0100 - Salaries	290,086	196,121	187,710	2.30	207,603	2.79	207,603	2.79	207,603	2.79
0200 - Associated Payroll Costs	162,514	109,051	109,594		106,493		106,493		106,493	
0300 - Purchased Services	-	190	-		-		-		-	
Total Function 2211:	452,600	305,362	297,304	2.30	314,096	2.79	314,096	2.79	314,096	2.79
<u>2240 - Instructional Staff Develop</u>										
0100 - Salaries	2,874	88	-		-		-		-	
0200 - Associated Payroll Costs	884	7	-		-		-		-	
0300 - Purchased Services	16,927	14,123	4,415		2,832		2,832		2,832	
0400 - Supplies and Materials	3,052	260	-		-		-		-	
Total Function 2240:	23,738	14,479	4,415		2,832		2,832		2,832	
<u>2552 - Vehicle Operation Services</u>										
0300 - Purchased Services	7,985	112	3,029		-		-		-	

203 - Title I-A Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
<u>2690 - Other Support Services</u>										
0600 - Other Objects	62,765	30,774	46,048		46,850		46,850		46,850	
Total Function 2000:	554,980	359,356	360,420	2.50	373,439	2.99	373,439	2.99	373,439	2.99
3000 - Enterprise and Community Services										
<u>3330 - Civic Services</u>										
0100 - Salaries	464	3,441	1,110		-		-		-	
0200 - Associated Payroll Costs	167	1,030	412		-		-		-	
0400 - Supplies and Materials	8,339	7,980	18,158		14,683		14,683		14,683	
Total Function 3330:	8,971	12,450	19,680		14,683		14,683		14,683	
<u>3390 - Other Community Services</u>										
0100 - Salaries	8,744	-	-		-		-		-	
0200 - Associated Payroll Costs	2,334	-	-		-		-		-	
0300 - Purchased Services	-	1,195	2,383		2,383		2,383		2,383	
0400 - Supplies and Materials	874	2,724	-		-		-		-	
Total Function 3390:	11,951	3,919	2,383		2,383		2,383		2,383	
Total Function 3000:	20,922	16,369	22,063		17,066		17,066		17,066	
Total Fund 203:	1,081,089	1,047,436	1,168,740	13.57	1,189,078	13.24	1,189,078	13.24	1,189,078	13.24

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

Title VI 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 VI currently supports two .875 FTE liaisons, and 1 FTE elementary music teacher.

205 - Title VII Indian Education	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>4000 - Revenue From Federal Sources</u>						
4300 - Federal Revenue Direct From The Feds - Restricted	196,239	197,167	201,599	202,524	202,524	202,524
Total Fund 205:	196,239	197,167	201,599	202,524	202,524	202,524

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

205 - Title VII Indian Education	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
1296 - Indian Education										
0100 - Salaries	77,392	84,782	83,397	2.00	82,178	1.88	82,178	1.88	82,178	1.88
0200 - Associated Payroll Costs	37,376	49,302	58,114		58,529		58,529		58,529	
0300 - Purchased Services	1,765	-	-		-		-		-	
0400 - Supplies and Materials	14,426	-	-		-		-		-	
Total Function 1000:	130,960	134,084	141,511	2.00	140,707	1.88	140,707	1.88	140,707	1.88
2000 - Support Services										
2112 - Attendance Services										
0100 - Salaries	45,206	46,906	42,334	1.00	44,289	0.88	44,289	0.88	44,289	0.88
0200 - Associated Payroll Costs	15,585	16,177	17,754		17,528		17,528		17,528	
Total Function 2112:	60,791	63,083	60,088	1.00	61,817	0.88	61,817	0.88	61,817	0.88
2190 - Service Direction, Student Support Services										
0400 - Supplies and Materials	533	-	-		-		-		-	
2690 - Other Support Services										
0600 - Other Objects	3,772	-	-		-		-		-	
Total Function 2000:	65,096	63,083	60,088	1.00	61,817	0.88	61,817	0.88	61,817	0.88
3000 - Enterprise and Community Services										
3330 - Civic Services										
0400 - Supplies and Materials	183	-	-		-		-		-	
Total Fund 205:	196,239	197,167	201,599	3.00	202,524	2.75	202,524	2.75	202,524	2.75

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019 reflects a budget transfer of \$10,000 from the General Fund.

206 - Activity Bus	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1920 - Donations/Contributions	1,438	2,500	-	-	-	-
<u>4000 - Revenue From Federal Sources</u>						
4700 - Federal Funds Through Intermediate	-	-	2,500	2,500	2,500	2,500
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	9,753	5,811	10,000	10,000	10,000	10,000
Total Fund 206:	11,191	8,311	12,500	12,500	12,500	12,500

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

206 - Activity Bus	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
<u>2550 - Student Transportation Services</u>						
0300 - Purchased Services	11,191	8,311	12,500	12,500	12,500	12,500
Total Fund 206:	11,191	8,311	12,500	12,500	12,500	12,500

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019.

211 - Title I-A School Improvement	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted	38,369	56,684	10,000	-	-	-
Total Fund 211:	38,369	56,684	10,000	-	-	-

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

211 - Title I-A School Improvement	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1272 - Title I-A/D Programs</u>						
0100 - Salaries	-	47,945	-	-	-	-
0200 - Associated Payroll Costs	-	5,571	-	-	-	-
Total Function 1000:	-	53,516	-	-	-	-
2000 - Support Services						
<u>2211 - Improvement of Instruction Services</u>						
0100 - Salaries	23,510	-	-	-	-	-
0200 - Associated Payroll Costs	12,791	-	-	-	-	-
Total Function 2211:	36,301	-	-	-	-	-
<u>2240 - Instructional Staff Develop</u>						
0100 - Salaries	-	799	-	-	-	-
0200 - Associated Payroll Costs	-	243	-	-	-	-
0300 - Purchased Services	-	174	10,000	-	-	-
0400 - Supplies and Materials	51	-	-	-	-	-
Total Function 2240:	51	1,216	10,000	-	-	-
<u>2690 - Other Support Services</u>						
0600 - Other Objects	2,017	1,715	-	-	-	-
Total Function 2000:	38,369	2,931	10,000	-	-	-
3000 - Enterprise and Community Services						
<u>3330 - Civic Services</u>						
0100 - Salaries	-	84	-	-	-	-
0200 - Associated Payroll Costs	-	68	-	-	-	-
0400 - Supplies and Materials	-	84	-	-	-	-
Total Function 3000:	-	236	-	-	-	-
Total Fund 211:	38,369	56,684	10,000	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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.

212 - WS K-8 School Improvement Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted	547,593	384,860	182,512	91,108	91,108	91,108
Total Fund 212:	547,593	384,860	182,512	91,108	91,108	91,108

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

212 - WS K-8 School Improvement Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
<u>1272 - Title I-A/D Programs</u>										
0100 - Salaries	72,174	144,798	35,251	1.94	36,355	1.88	36,355	1.88	36,355	1.88
0200 - Associated Payroll Costs	49,729	61,819	27,341		42,880		42,880		42,880	
0400 - Supplies and Materials	41,574	21,492	-		-		-		-	
0600 - Other Objects	(114)	2,720	-		-		-		-	
Total Function 1272:	163,363	230,829	62,592	1.94	79,235	1.88	79,235	1.88	79,235	1.88
<u>1460 - Special Programs, Summer School</u>										
0100 - Salaries	-	-	54,762		-		-		-	
0200 - Associated Payroll Costs	-	-	17,929		-		-		-	
Total Function 1460:	-	-	72,691		-		-		-	
Total Function 1000:	163,363	230,829	135,283	1.94	79,235	1.88	79,235	1.88	79,235	1.88
2000 - Support Services										
<u>2211 - Improvement of Instruction Services</u>										
0100 - Salaries	73,878	80	-		-		-		-	
0200 - Associated Payroll Costs	39,873	30	-		-		-		-	
Total Function 2211:	113,751	111	-		-		-		-	
<u>2240 - Instructional Staff Develop</u>										
0100 - Salaries	31,926	2,064	61		-		-		-	
0200 - Associated Payroll Costs	9,591	589	21		-		-		-	
0300 - Purchased Services	115,138	58,272	15,986		-		-		-	
0400 - Supplies and Materials	1,105	3,051	-		-		-		-	
Total Function 2240:	157,760	63,975	16,068		-		-		-	
<u>2410 - Office of The Principal Services</u>										
0100 - Salaries	54,988	56,375	20,446		6,000		6,000		6,000	
0200 - Associated Payroll Costs	24,477	21,926	6,929		2,283		2,283		2,283	
0300 - Purchased Services	1,282	-	-		-		-		-	
Total Function 2410:	80,747	78,301	27,375		8,283		8,283		8,283	

212 - WS K-8 School Improvement Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
2690 - Other Support Services										
0600 - Other Objects	31,973	11,644	3,786		3,590		3,590		3,590	
Total Function 2000:	384,231	154,031	47,229		11,873		11,873		11,873	
3000 - Enterprise and Community Services										
3100 - Food Services										
0100 - Salaries	-	-	-		-		-		-	
Total Fund 212:	547,593	384,860	182,512	1.94	91,108	1.88	91,108	1.88	91,108	1.88

Special Revenue - Resources

Jefferson County School District 509-J

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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.

213 - IDEA-Special Education	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted	578,804	602,538	559,839	514,277	514,277	514,277
Total Fund 213:	578,804	602,538	559,839	514,277	514,277	514,277

Special Revenue - Requirements
Jefferson County School District 509-J
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213 - IDEA-Special Education	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
<u>1220 - Life Skills Programs</u>										
0100 - Salaries	103,722	107,103	89,041	3.50	94,391	3.50	94,391	3.50	94,391	3.50
0200 - Associated Payroll Costs	102,824	100,798	96,948		94,574		94,574		94,574	
Total Function 1220:	206,547	207,902	185,989	3.50	188,965	3.50	188,965	3.50	188,965	3.50
<u>1223 - Community Transition Center</u>										
0300 - Purchased Services	26,000	26,000	12,000		12,000		12,000		12,000	
<u>1229 - Behavioral Program</u>										
0100 - Salaries	33,166	32,808	38,287	1.81	40,270	1.81	40,270	1.81	40,270	1.81
0200 - Associated Payroll Costs	30,613	38,004	42,977		44,260		44,260		44,260	
Total Function 1229:	63,779	70,811	81,264	1.81	84,530	1.81	84,530	1.81	84,530	1.81
<u>1250 - Special Education Program</u>										
0100 - Salaries	6,228	12,945	14,385	0.72	15,107	0.72	15,107	0.72	15,107	0.72
0200 - Associated Payroll Costs	1,853	3,744	4,954		5,170		5,170		5,170	
Total Function 1250:	8,081	16,690	19,339	0.72	20,277	0.72	20,277	0.72	20,277	0.72
<u>1260 - Treatment and Habilitation</u>										
0300 - Purchased Services	93,237	108,370	95,398		96,492		96,492		96,492	
Total Function 1000:	397,644	429,773	393,990	6.03	402,264	6.03	402,264	6.03	402,264	6.03
2000 - Support Services										
<u>2150 - Speech Pathology and Audiology Services</u>										
0100 - Salaries	47,293	49,348	29,290	0.88	-		-		-	
0200 - Associated Payroll Costs	44,458	45,636	26,616		-		-		-	
0300 - Purchased Services	307	-	-		-		-		-	
Total Function 2150:	92,058	94,984	55,906	0.88	-		-		-	

213 - IDEA-Special Education	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
<u>2160 - Other Student Treatment Services</u>						
0300 - Purchased Services	50,006	51,114	85,165	85,000	85,000	85,000
<u>2240 - Instructional Staff Development</u>						
0100 - Salaries	3,945	2,348	1,602	2,760	2,760	2,760
0200 - Associated Payroll Costs	791	380	450	939	939	939
0300 - Purchased Services	570	5,763	4,674	3,052	3,052	3,052
Total Function 2240:	5,307	8,491	6,727	6,751	6,751	6,751
<u>2690 - Other Support Services</u>						
0600 - Other Objects	33,790	18,176	18,051	20,262	20,262	20,262
Total Function 2000:	181,160	172,766	165,849 0.88	112,013	112,013	112,013
Total Fund 213:	578,804	602,538	559,839 6.91	514,277 6.03	514,277 6.03	514,277 6.03

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019.

214 - JCMS School Improvement Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted	40,142	-	-	-	-	-
Total Fund 214:	40,142	-	-	-	-	-

Special Revenue - Requirements
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214 - JCMS School Improvement Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1272 - Title I-A/D Programs</u>						
0100 - Salaries	1,500	-	-	-	-	-
0200 - Associated Payroll Costs	444	-	-	-	-	-
0300 - Purchased Services	8,500	-	-	-	-	-
0400 - Supplies and Materials	12,874	-	-	-	-	-
Total Function 1272:	23,317	-	-	-	-	-
<u>1460 - Special Programs, Summer School</u>						
0100 - Salaries	9,155	-	-	-	-	-
0200 - Associated Payroll Costs	2,954	-	-	-	-	-
Total Function 1460:	12,109	-	-	-	-	-
Total Function 1000:	35,427	-	-	-	-	-
2000 - Support Services						
<u>2240 - Instructional Staff Develop</u>						
0300 - Purchased Services	(875)	-	-	-	-	-
<u>2552 - Vehicle Operation Services</u>						
0300 - Purchased Services	3,244	-	-	-	-	-
<u>2690 - Other Support Services</u>						
0600 - Other Objects	2,347	-	-	-	-	-
Total Function 2000:	4,715	-	-	-	-	-
Total Fund 214:	40,142	-	-	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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.

216 - Title III Language (ESL)	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted	92,840	105,010	116,272	102,500	102,500	102,500
Total Fund 216:	92,840	105,010	116,272	102,500	102,500	102,500

Special Revenue - Requirements
Jefferson County School District 509-J
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216 - Title III Language (ESL)	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1460 - Special Programs, Summer School</u>						
0100 - Salaries	3,000	30,023	12,589	11,000	11,000	11,000
0200 - Associated Payroll Costs	1,550	8,583	4,420	3,894	3,894	3,894
0400 - Supplies and Materials	-	-	621	28	28	28
Total Function 1000:	4,550	38,605	17,630	14,922	14,922	14,922
2000 - Support Services						
<u>2211 - Improvement of Instruction Services</u>						
0100 - Salaries	5,246	1,000	-	-	-	-
0200 - Associated Payroll Costs	2,772	517	-	-	-	-
0400 - Supplies and Materials	234	25	-	-	-	-
Total Function 2211:	8,252	1,542	-	-	-	-
<u>2240 - Instructional Staff Develop</u>						
0100 - Salaries	9,162	3,908	4,737	-	-	-
0200 - Associated Payroll Costs	2,760	785	1,421	-	-	-
0300 - Purchased Services	308	8,240	7,160	7,500	7,500	7,500
0400 - Supplies and Materials	-	120	-	-	-	-
Total Function 2240:	12,230	13,054	13,318	7,500	7,500	7,500
<u>2690 - Other Support Services</u>						
0600 - Other Objects	1,820	890	2,231	2,050	2,050	2,050
Total Function 2000:	22,303	15,486	15,549	9,550	9,550	9,550
3000 - Enterprise and Community Services						
<u>3330 - Civic Services</u>						
0100 - Salaries	31,141	23,317	36,873	38,761	38,761	38,761
0200 - Associated Payroll Costs	23,167	16,858	27,457	28,466	28,466	28,466
0300 - Purchased Services	10,000	-	-	-	-	-
0400 - Supplies and Materials	1,680	811	9,488	-	-	-
Total Function 3330:	65,987	40,986	73,818	67,227	67,227	67,227

216 - Title III Language (ESL)	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
<u>3390 - Other Community Services</u>						
0100 - Salaries	-	7,581	6,060	6,500	6,500	6,500
0200 - Associated Payroll Costs	-	2,352	1,715	2,301	2,301	2,301
0300 - Purchased Services	-	-	750	1,000	1,000	1,000
0400 - Supplies and Materials	-	-	750	1,000	1,000	1,000
Total Function 3390:	-	9,933	9,275	10,801	10,801	10,801
Total Function 3000:	65,987	50,919	83,093 1.00	78,028 1.00	78,028 1.00	78,028 1.00
Total Fund 216:	92,840	105,010	116,272 1.00	102,500 1.00	102,500 1.00	102,500 1.00

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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 2016-2017, the District was notified that funding for the third and final year of the grant would be reduced by 60%. The fund is inactive for 2018-2019.

217 - Elementary Counseling Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4300 - Federal Revenue Direct From The Feds - Restricted	385,595	309,700	261,483	-	-	-
Total Fund 217:	385,595	309,700	261,483	-	-	-

Special Revenue - Requirements
Jefferson County School District 509-J
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217 - Elementary Counseling Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE
2000 - Support Services								
2122 - Counseling Services								
0100 - Salaries	207,121	175,369	154,556	2.10	-	-	-	-
0200 - Associated Payroll Costs	121,352	85,378	71,532		-	-	-	-
0300 - Purchased Services	8,881	3,433	500		-	-	-	-
0400 - Supplies and Materials	20,919	6,006	11,400		-	-	-	-
0500 - Capital Outlay	-	22,200	10,583		-	-	-	-
Total Function 2122:	358,273	292,386	248,571	2.10	-	-	-	-
2240 - Instructional Staff Development								
0100 - Salaries	-	765	-		-	-	-	-
0200 - Associated Payroll Costs	-	240	-		-	-	-	-
0300 - Purchased Services	4,777	6,938	3,000		-	-	-	-
Total Function 2240:	4,777	7,943	3,000		-	-	-	-
2690 - Other Support Services								
0600 - Other Objects	22,545	9,370	9,912		-	-	-	-
Total Function 2000:	385,595	309,700	261,483	2.10	-	-	-	-
Total Fund 217:	385,595	309,700	261,483	2.10	-	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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.

218 - Indian Demonstration Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4300 - Federal Revenue Direct From The Feds - Restricted	-	114,488	251,864	245,020	245,020	245,020
Total Fund 218:	-	114,488	251,864	245,020	245,020	245,020

Special Revenue - Requirements
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218 - Indian Demonstration Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1296 - Indian Education</u>						
0100 - Salaries	-	25,728	4,867	-	-	-
0200 - Associated Payroll Costs	-	14,563	4,502	-	-	-
0300 - Purchased Services	-	11,635	10,000	10,000	10,000	10,000
0400 - Supplies and Materials	-	616	-	-	-	-
Total Function 1296:	-	52,541	19,369	10,000	10,000	10,000
<u>1460 - Special Programs, Summer School</u>						
0100 - Salaries	-	-	126,110	133,980	133,980	133,980
0200 - Associated Payroll Costs	-	-	44,139	47,402	47,402	47,402
Total Function 1460:	-	-	170,249	181,382	181,382	181,382
Total Function 1000:	-	52,541	189,618	191,382	191,382	191,382
2000 - Support Services						
<u>2122 - Counseling Services</u>						
0400 - Supplies and Materials	-	9,611	4,000	3,600	3,600	3,600
<u>2211 - Improvement of Instruction Services</u>						
0400 - Supplies and Materials	-	89	-	-	-	-
<u>2240 - Instructional Staff Develop</u>						
0100 - Salaries	-	5,158	2,000	-	-	-
0200 - Associated Payroll Costs	-	1,092	700	-	-	-
0300 - Purchased Services	-	8,267	27,300	22,384	22,384	22,384
Total Function 2240:	-	14,517	30,000	22,384	22,384	22,384
<u>2552 - Vehicle Operation Services</u>						
0300 - Purchased Services	-	86	8,700	10,000	10,000	10,000

218 - Indian Demonstration Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
<u>2690 - Other Support Services</u>						
0600 - Other Objects	-	3,464	9,546	9,654	9,654	9,654
Total Function 2000:	-	27,766	52,246	45,638	45,638	45,638
3000 - Enterprise and Community Services						
<u>3330 - Civic Services</u>						
0100 - Salaries	-	10,785	-	-	-	-
0200 - Associated Payroll Costs	-	3,693	-	-	-	-
0300 - Purchased Services	-	600	1,200	1,200	1,200	1,200
0400 - Supplies and Materials	-	19,102	8,800	6,800	6,800	6,800
Total Function 3000:	-	34,181	10,000	8,000	8,000	8,000
Total Fund 218:	-	114,488	251,864	245,020	245,020	245,020

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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 2018-2019.

221 - Safe Routes to School	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4718 - Safe Routes to School Grant	2,633	-	-	-	-	-
Total Fund 221:	2,633	-	-	-	-	-

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

221 - Safe Routes to School	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
2115 - Student Safety Services						
0100 - Salaries	2,430	-	-	-	-	-
0200 - Associated Payroll Costs	203	-	-	-	-	-
Total Function 2000:	2,633	-	-	-	-	-
Total Fund 221:	2,633	-	-	-	-	-

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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 \$11,250 for 2018-2019.

222 - Smile Program	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>3000 - Revenue From State Sources</u>						
3230 - Osu Extension	10,420	11,997	9,513	8,550	8,550	8,550
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	12,037	8,555	11,800	11,250	11,250	11,250
Total Fund 222:	22,456	20,552	21,313	19,800	19,800	19,800

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222 - Smile Program	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
1113 - Elementary Extracurricular										
0100 - Salaries	4,095	3,667	3,757	0.16	3,400	0.16	3,400	0.16	3,400	0.16
0200 - Associated Payroll Costs	1,591	1,025	1,260		1,160		1,160		1,160	
0300 - Purchased Services	166	-	-		-		-		-	
0400 - Supplies and Materials	269	386	300		300		300		300	
Total Function 1113:	6,122	5,078	5,317	0.16	4,860	0.16	4,860	0.16	4,860	0.16
1122 - Middle/Junior High Extracurricular										
0100 - Salaries	6,382	6,217	6,595	0.24	5,950	0.24	5,950	0.24	5,950	0.24
0200 - Associated Payroll Costs	2,932	1,826	2,211		2,030		2,030		2,030	
0300 - Purchased Services	90	197	-		-		-		-	
0400 - Supplies and Materials	459	321	600		600		600		600	
Total Function 1122:	9,862	8,563	9,406	0.24	8,580	0.24	8,580	0.24	8,580	0.24
1132 - High School Extracurricular										
0100 - Salaries	4,182	4,628	3,580	0.16	3,400	0.16	3,400	0.16	3,400	0.16
0200 - Associated Payroll Costs	1,105	1,299	1,210		1,160		1,160		1,160	
0300 - Purchased Services	60	-	-		-		-		-	
0400 - Supplies and Materials	332	52	300		300		300		300	
Total Function 1132:	5,679	5,979	5,090	0.16	4,860	0.16	4,860	0.16	4,860	0.16
Total Function 1000:	21,663	19,619	19,813	0.56	18,300	0.56	18,300	0.56	18,300	0.56
2000 - Support Services										
2552 - Vehicle Operation Services										
0300 - Purchased Services	794	933	1,500		1,500		1,500		1,500	
Total Fund 222:	22,456	20,552	21,313	0.56	19,800	0.56	19,800	0.56	19,800	0.56

Special Revenue - Resources

Jefferson County School District 509-J

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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.

223 - Youth Development Prog	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted	232,840	277,403	202,986	208,057	208,057	208,057
Total Fund 223:	232,840	277,403	202,986	208,057	208,057	208,057

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223 - Youth Development Prog	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
1223 - Community Transition Center										
0100 - Salaries	59,855	59,838	84,737	2.00	85,174	2.00	85,174	2.00	85,174	2.00
0200 - Associated Payroll Costs	38,121	39,498	58,664		59,568		59,568		59,568	
0300 - Purchased Services	119,855	159,552	51,620		53,524		53,524		53,524	
0400 - Supplies and Materials	-	9,655	2,500		3,000		3,000		3,000	
Total Function 1000:	217,831	268,543	197,520	2.00	201,266	2.00	201,266	2.00	201,266	2.00
2000 - Support Services										
2240 - Instructional Staff Development										
0300 - Purchased Services	-	268	1,875		1,875		1,875		1,875	
2552 - Vehicle Operation Services										
0300 - Purchased Services	1,395	200	-		755		755		755	
2690 - Other Support Services										
0600 - Other Objects	13,614	8,393	3,591		4,161		4,161		4,161	
Total Function 2000:	15,009	8,861	5,466		6,791		6,791		6,791	
Total Fund 223:	232,840	277,403	202,986	2.00	208,057	2.00	208,057	2.00	208,057	2.00

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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.

226 - Title X McKinney-Vento Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4530 - Fed Thru State Thru ESD	11,726	11,722	12,148	11,400	11,400	11,400
Total Fund 226:	11,726	11,722	12,148	11,400	11,400	11,400

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226 - Title X McKinney-Vento Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
2119 - Other Attendance and Social Work Services						
0100 - Salaries	6,157	6,615	6,454 0.20	6,831 0.20	6,831 0.20	6,831 0.20
0200 - Associated Payroll Costs	1,661	1,955	2,309	2,330	2,330	2,330
0300 - Purchased Services	744	780	2,087	1,787	1,787	1,787
0400 - Supplies and Materials	3,165	2,372	1,298	452	452	452
Total Function 2000:	11,726	11,722	12,148 0.20	11,400 0.20	11,400 0.20	11,400 0.20
Total Fund 226:	11,726	11,722	12,148 0.20	11,400 0.20	11,400 0.20	11,400 0.20

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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.

227 - Title I-C Migrant Education	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted			22,407			
4700 - Federal Funds Through Intermediate	21,400	28,200	21,000	25,300	25,300	25,300
Total Fund 227:	21,400	28,200	43,407	25,300	25,300	25,300

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227 - Title I-C Migrant Education	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1272 - Title I-A/D Programs</u>						
0100 - Salaries	11,443	18,372	15,910	18,000	18,000	18,000
0200 - Associated Payroll Costs	3,398	5,586	4,408	6,369	6,369	6,369
0400 - Supplies and Materials	-	1,573	-	-	-	-
Total Function 1000:	14,841	25,530	20,318	24,369	24,369	24,369
2000 - Support Services						
<u>2240 - Instructional Staff Develop</u>						
0300 - Purchased Services	-	-	21,518	-	-	-
Total Function 2240:	-	-	21,518	-	-	-
<u>2552 - Vehicle Operation Services</u>						
0100 - Salaries	4,897	-	-	-	-	-
0200 - Associated Payroll Costs	1,663	-	-	-	-	-
0300 - Purchased Services	-	2,670	-	931	931	931
Total Function 2552:	6,559	2,670	-	931	931	931
<u>2690 - Other Support Services</u>						
0600 - Other Objects	-	-	1,571	-	-	-
Total Function 2000:	6,559	2,670	23,089	931	931	931
Total Fund 227:	21,400	28,200	43,407	25,300	25,300	25,300

Special Revenue - Resources

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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 2018-2019.

231 - CTE/Stem Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources						
3299 - State Sources - Restricted	9,353	-	-	-	-	-
Total Fund 231:	9,353	-	-	-	-	-

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231 - CTE/Stem Grant	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1121 - Middle/Junior High Programs</u>						
0400 - Supplies and Materials	9,353	-	-	-	-	-
Total Fund 231:	9,353	-	-	-	-	-

Special Revenue - Resources

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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.

232 - On-Site Child Care	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1810 - Childcare Revenues	45,190	32,059	29,972	45,000	45,000	45,000
1920 - Donations/Contributions	119	-	-	-	-	-
Total Object 1000:	45,309	32,059	29,972	45,000	45,000	45,000
<u>4000 - Revenue From Federal Sources</u>						
4500 - Federal Revenue Through State - Restricted	6,801	7,667	5,000	5,000	5,000	5,000
Total Object 4000:	6,801	7,667	5,000	5,000	5,000	5,000
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	91,741	35,882	49,900	27,850	27,850	27,850
5400 - Beginning Fund Balance	9,885	56,809	15,295	57,985	57,985	57,985
Total Object 5000:	101,626	92,692	65,195	85,835	85,835	85,835
Total Fund 232:	153,736	132,418	100,167	135,835	135,835	135,835

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232 - On-Site Child Care	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
3000 - Enterprise and Community Services										
<u>3501 - Child Care Provider Services</u>										
0100 - Salaries	64,713	51,519	62,095	3.16	76,883	3.44	76,883	3.44	76,883	3.44
0200 - Associated Payroll Costs	31,435	20,379	35,897		56,777		56,777		56,777	
0400 - Supplies and Materials	628	944	1,750		1,750		1,750		1,750	
0600 - Other Objects	150	43	425		425		425		425	
Total Function 3000:	96,927	72,884	100,167	3.16	135,835	3.44	135,835	3.44	135,835	3.44
7000 - Unappropriated Ending Fund Balance										
<u>7000 - Unapprop End Fund Balance</u>										
0800 - Other Uses of Funds	56,809	59,534	-		-		-		-	
Total Fund 232:	153,736	132,418	100,167	3.16	135,835	3.44	135,835	3.44	135,835	3.44

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The HDESD Grants Fund was created in order to account for miscellaneous grants received from High Desert Education Service District.

234 - HDESD Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1991 - Miscellaneous Revenue - Instruction Services	-	-	-	3,883	3,883	3,883
<u>3000 - Revenue From State Sources</u>						
3299 - State Sources - Restricted	-	-	74,880	77,467	77,467	77,467
<u>4000 - Revenue From Federal Sources</u>						
4711 - Carl Perkins Grant	-	-	-	3,883	3,883	3,883
Total Fund 234:	-	-	74,880	85,233	85,233	85,233

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234 - HDESD Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
1221 - Learning Center - Structured and Intensive						
0100 - Salaries	-	-	-	3,000	3,000	3,000
0200 - Associated Payroll Costs	-	-	-	883	883	883
Total Function 1000:	-	-	-	3,883	3,883	3,883
2000 - Support Services						
2211 - Improvement of Instruction Services						
0100 - Salaries	-	-	52,400 0.49	39,799 0.49	39,799 0.49	39,799 0.49
0200 - Associated Payroll Costs	-	-	14,821	3,413	3,413	3,413
Total Function 2210:	-	-	67,221 0.49	43,212 0.49	43,212 0.49	43,212 0.49
2240 - Instructional Staff Development						
0100 - Salaries	-	-	3,300	11,000	11,000	11,000
0200 - Associated Payroll Costs	-	-	1,300	3,233	3,233	3,233
0300 - Purchased Services	-	-	3,059	18,905	18,905	18,905
0400 - Supplies and Materials	-	-	-	5,000	5,000	5,000
Total Function 2240:	-	-	7,659	38,138	38,138	38,138
Total Function 2000:	-	-	74,880 0.49	81,350 0.49	81,350 0.49	81,350 0.49
Total Fund 234:	-	-	74,880 0.49	85,233 0.49	85,233 0.49	85,233 0.49

Special Revenue - Resources
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The ODE State Grants Fund was created in order to account for state grants received from the Oregon Department of Education.

235 - ODE State Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>2000 - Revenue From Intermediate Sources</u>						
2220 - Restricted Intermediate Sources	5,140	7,677	6,356	-	-	-
<u>3000 - Revenue From State Sources</u>						
3299 - State Sources - Restricted	99,016	474,686	943,017	669,369	669,369	669,369
Total Fund 235:	104,156	482,363	949,373	669,369	669,369	669,369

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235 - ODE State Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
I 000 - Instruction						
<u>I 111 - Elementary Instruction</u>						
0100 - Salaries	-	34,382	-	-	-	-
0200 - Associated Payroll Costs	-	16,298	-	-	-	-
0400 - Supplies and Materials	-	-	164,600	130,000	130,000	130,000
Total Function I 111:	-	50,680	164,600	130,000	130,000	130,000
<u>I 121 - Middle/Junior High Programs</u>						
0100 - Salaries	-	-	634	-	-	-
0200 - Associated Payroll Costs	-	-	215	-	-	-
0300 - Purchased Services	-	-	18,660	37,320	37,320	37,320
0400 - Supplies and Materials	-	-	49,185	7,550	7,550	7,550
Total Function I 121:	-	-	68,694	44,870	44,870	44,870
<u>I 131 - High School Programs</u>						
0100 - Salaries	-	30,167	12,452	30,037	30,037	30,037
0200 - Associated Payroll Costs	-	24,129	8,433	11,442	11,442	11,442
0300 - Purchased Services	902	2,483	-	-	-	-
0400 - Supplies and Materials	57,280	20,314	110,178	-	-	-
0500 - Capital Outlay	5,808	-	37,600	-	-	-
Total Function I 131:	63,991	77,093	168,663	41,479	41,479	41,479
<u>I 132 - High School Extracurricular</u>						
0300 - Purchased Services	1,050	-	1,300	-	-	-
<u>I 223 - Community Transition Center</u>						
0100 - Salaries	-	351	-	-	-	-
0200 - Associated Payroll Costs	-	29	-	-	-	-
0300 - Purchased Services	-	873	-	-	-	-
Total Function I 223:	-	1,253	-	-	-	-

235 - ODE State Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
<u>1420 - Middle/Junior High, Summer School</u>										
0100 - Salaries	-	-	-		36,000		36,000		36,000	
0200 - Associated Payroll Costs	-	-	-		12,738		12,738		12,738	
0400 - Supplies and Materials	-	-	27,850		4,500		4,500		4,500	
Total Function 1420:	-	-	27,850		53,238		53,238		53,238	
Total Function 1000:	65,041	129,025	431,107	0.50	269,587	0.50	269,587	0.50	269,587	0.50
2000 - Support Services										
<u>2122 - Counseling Services</u>										
0100 - Salaries	-	71,969	81,409	2.00	33,345	1.00	33,345	1.00	33,345	1.00
0200 - Associated Payroll Costs	-	35,085	58,546		26,614		26,614		26,614	
0300 - Purchased Services	-	4,924	4,500		2,526		2,526		2,526	
0400 - Supplies and Materials	-	11,640	4,670		915		915		915	
0500 - Capital Outlay	-	20,012	-		-		-		-	
Total Function 2122:	-	143,630	149,125	2.00	63,400	1.00	63,400	1.00	63,400	1.00
<u>2211 - Improvement of Instruction Services</u>										
0100 - Salaries	17,370	9,047	67,201	1.00	70,155	1.00	70,155	1.00	70,155	1.00
0200 - Associated Payroll Costs	9,374	5,047	37,802		39,170		39,170		39,170	
0400 - Supplies and Materials	-	12,234	-		-		-		-	
Total Function 2211:	26,744	26,329	105,003	1.00	109,325	1.00	109,325	1.00	109,325	1.00
<u>2240 - Instructional Staff Develop</u>										
0100 - Salaries	6,541	73,078	42,689		-		-		-	
0200 - Associated Payroll Costs	1,557	20,627	14,595		-		-		-	
0300 - Purchased Services	4,105	22,411	88,745		101,500		101,500		101,500	
0400 - Supplies and Materials	-	16,833	2,500		-		-		-	
Total Function 2240:	12,202	132,948	148,529		101,500		101,500		101,500	
<u>2544 - Maintenance Services</u>										
0300 - Purchased Services	-	-	25,000		-		-		-	
Total Function 2544:	-	-	25,000		-		-		-	
<u>2690 - Other Support Services</u>										
0600 - Other Objects	168	9,924	22,573		15,735		15,735		15,735	
Total Function 2000:	39,115	312,831	450,231	3.00	289,960	2.00	289,960	2.00	289,960	2.00
3000 - Enterprise and Community Services										
<u>3100 - Food Services</u>										
0100 - Salaries	-	-	721		-		-		-	
0200 - Associated Payroll Costs	-	-	265		-		-		-	
Total Function 3100:	-	-	986		-		-		-	

235 - ODE State Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
3330 - Civic Services										
0100 - Salaries	-	23,453	36,873	1.00	38,461	1.00	38,461	1.00	38,461	1.00
0200 - Associated Payroll Costs	-	17,054	27,457		28,358		28,358		28,358	
0400 - Supplies and Materials	-	-	4,214		3,003		3,003		3,003	
Total Function 3330:	-	40,507	68,544	1.00	69,822	1.00	69,822	1.00	69,822	1.00
3390 - Other Community Services										
0400 - Supplies and Materials	-	-	(1,495)		40,000		40,000		40,000	
Total Function 3000:	-	40,507	68,035	1.00	109,822	1.00	109,822	1.00	109,822	1.00
Total Fund 235:	104,156	482,363	949,373	4.50	669,369	3.50	669,369	3.50	669,369	3.50

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Measure 98 was 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. Measure 98 currently funds 3 FTE High School Teachers, 1 FTE College and Career Coordinator, .53 FTE Graduation Counselor and ACT testing.

236 - Career Tech Education (M98)	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources						
3299 - State Sources - Restricted	-	-	402,244	418,663	418,663	418,663
Total Fund 236:	-	-	402,244	418,663	418,663	418,663

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236 - Career Tech Education (M98)	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1000 - Instruction										
1131 - High School Programs										
0100 - Salaries	-	-	192,882	4.00	199,810	4.00	199,810	4.00	199,810	4.00
0200 - Associated Payroll Costs	-	-	124,558		130,977		130,977		130,977	
0500 - Capital Outlay	-	-	7,500		-		-		-	
0600 - Other Objects	-	-	12,300		12,120		12,120		12,120	
Total Function 1000:	-	-	337,240	4.00	342,907	4.00	342,907	4.00	342,907	4.00
2000 - Support Services										
2122 - Counseling Services										
0100 - Salaries	-	-	39,974	0.50	40,572	0.53	40,572	0.53	40,572	0.53
0200 - Associated Payroll Costs	-	-	18,132		18,689		18,689		18,689	
Total Function 2122:	-	-	58,106	0.50	59,261	0.53	59,261	0.53	59,261	0.53
2690 - Other Support Services										
0600 - Other Objects	-	-	6,898		16,495		16,495		16,495	
Total Function 2000:	-	-	65,004	0.50	75,756	0.53	75,756	0.53	75,756	0.53
Total Fund 236:	-	-	402,244	4.50	418,663	4.53	418,663	4.53	418,663	4.53

Special Revenue - Resources

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Measure 99 created an Outdoor School Education Fund designed to provide Oregon fifth and sixth grade students with a week-long outdoor school program.

237 - Outdoor School	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Revenue From State Sources						
3299 - State Sources - Restricted	-	-	-	22,000	22,000	22,000
Total Fund 237:	-	-	-	22,000	22,000	22,000

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237 - Outdoor School	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
1121 - Middle/Junior High Programs						
0300 - Purchased Services	-	-	-	22,000	22,000	22,000
Total Fund 237:	-	-	-	22,000	22,000	22,000

Special Revenue - Resources

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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.

242 - Misc State & Local Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1920 - Donations/Contributions	-	2,000	-	-	-	-
1921 - Private Grants	54,388	73,057	285,790	220,996	220,996	220,996
Total Object 1000:	54,388	75,057	285,790	220,996	220,996	220,996
<u>2000 - Revenue From Intermediate Sources</u>						
2230 - OR Community Foundation	10,587	3,068	-	-	-	-
2232 - OEA Choice Trust Grant	140	-	-	-	-	-
Total Object 2000:	10,727	3,068	-	-	-	-
Total Fund 242:	65,115	78,125	285,790	220,996	220,996	220,996

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

242 - Misc State & Local Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
I000 - Instruction						
<u>I111 - Elementary Instruction</u>						
0300 - Purchased Services	-	1,100	-	-	-	-
0400 - Supplies and Materials	1,377	404	15,636	6,975	6,975	6,975
Total Function I111:	1,377	1,504	15,636	6,975	6,975	6,975
<u>I121 - Middle/Junior High Programs</u>						
0100 - Salaries	-	1,521	-	-	-	-
0200 - Associated Payroll Costs	-	446	-	-	-	-
0300 - Purchased Services	3,000	-	-	-	-	-
0400 - Supplies and Materials	7,257	-	37,366	22,062	22,062	22,062
Total Function I121:	10,257	1,967	37,366	22,062	22,062	22,062
<u>I122 - Middle/Junior High Extracurricular</u>						
0300 - Purchased Services	-	2,000	-	-	-	-
0400 - Supplies and Materials	1,351	12,320	-	1,000	1,000	1,000
Total Function I122:	1,351	14,320	-	1,000	1,000	1,000
<u>I131 - High School Programs</u>						
0400 - Supplies and Materials	-	-	7,217	3,635	3,635	3,635
<u>I132 - High School Extracurricular</u>						
0300 - Purchased Services	-	-	20,000	10,000	10,000	10,000
<u>I272 - Title I-A/D Programs</u>						
0100 - Salaries	-	-	35,597	24,552	24,552	24,552
0200 - Associated Payroll Costs	-	-	11,967	8,375	8,375	8,375
Total Function I272:	-	-	47,564	32,927	32,927	32,927

242 - Misc State & Local Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
Continued from Previous Page										
<u>1296 - Indian Education</u>										
0100 - Salaries	-	-	10,652	0.69	10,764	0.56	10,764	0.56	10,764	0.56
0200 - Associated Payroll Costs	-	-	3,581		3,672		3,672		3,672	
0300 - Purchased Services	-	-	70,000		70,000		70,000		70,000	
Total Function 1296:	-	-	84,233	0.69	84,436	0.56	84,436	0.56	84,436	0.56
Total Function 1000:	12,985	17,792	212,017	2.75	161,035	1.81	161,035	1.81	161,035	1.81
2000 - Support Services										
<u>2211 - Improvement of Instruction Services</u>										
0100 - Salaries	-	-	32,094	0.50	27,238	0.50	27,238	0.50	27,238	0.50
0200 - Associated Payroll Costs	-	-	10,788		16,910		16,910		16,910	
Total Function 2211:	-	-	42,882	0.50	44,148	0.50	44,148	0.50	44,148	0.50
<u>2240 - Instructional Staff Develop</u>										
0100 - Salaries	348	4,300	-		-		-		-	
0200 - Associated Payroll Costs	64	1,217	-		-		-		-	
0300 - Purchased Services	35,380	18,876	10,095		6,000		6,000		6,000	
0400 - Supplies and Materials	10,361	2,844	-		-		-		-	
0600 - Other Objects	5,235	5,767	2,777		-		-		-	
Total Function 2240:	51,388	33,004	12,872		6,000		6,000		6,000	
<u>2410 - Office of The Principal Services</u>										
0400 - Supplies and Materials	-	1,916	3,600		-		-		-	
<u>2520 - Fiscal Services</u>										
0600 - Other Objects	15	-	-		-		-		-	
<u>2640 - Staff Services</u>										
0400 - Supplies and Materials	-	-	3,000		3,000		3,000		3,000	
<u>2645 - Health Services - Staff</u>										
0400 - Supplies and Materials	140	-	-		-		-		-	
<u>2690 - Other Support Services</u>										
0600 - Other Objects	-	749	5,497		6,632		6,632		6,632	
Total Function 2000:	51,543	35,669	67,851	0.50	59,780	0.50	59,780	0.50	59,780	0.50

242 - Misc State & Local Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Approved
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
3000 - Enterprise and Community Services						
3330 - Civic Services						
0100 - Salaries	-	87	-	-	-	-
0200 - Associated Payroll Costs	-	33	-	-	-	-
0400 - Supplies and Materials	-	18,793	5,923	181	181	181
Total Function 3330:	-	18,913	5,923	181	181	181
3390 - Other Community Services						
0100 - Salaries	450	-	-	-	-	-
0200 - Associated Payroll Costs	137	-	-	-	-	-
0300 - Purchased Services	-	364	-	-	-	-
0400 - Supplies and Materials	-	5,387	-	-	-	-
Total Function 3390:	587	5,751	-	-	-	-
Total Function 3000:	587	24,664	5,923	181	181	181
Total Fund 242:	65,115	78,125	285,790	3.25	220,996	2.31

Special Revenue - Resources
Jefferson County School District 509-J
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This fund was established to account for the revenues and related expenditures for various fundraisers at the elementary schools of the District.

249 - School Enrichment Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1990 - Miscellaneous Revenue - Other	31,987	31,621	20,000	40,000	40,000	40,000
<u>5000 - Other Sources</u>						
5400 - Beginning Fund Balance	29,015	35,747	35,000	35,000	35,000	35,000
Total Fund 249:	61,002	67,368	55,000	75,000	75,000	75,000

Special Revenue - Requirements
Jefferson County School District 509-J
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249 - School Enrichment Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1111 - Elementary Instruction</u>						
0400 - Supplies and Materials	20,630	22,783	45,000	65,000	65,000	65,000
0600 - Other Objects	4,452	720	-	-	-	-
Total Function 1000:	25,081	23,503	45,000	65,000	65,000	65,000
2000 - Support Services						
<u>2552 - Vehicle Operation Services</u>						
0300 - Purchased Services	-	-	10,000	10,000	10,000	10,000
3000 - Enterprise and Community Services						
<u>3330 - Civic Services</u>						
0400 - Supplies and Materials	174	-	-	-	-	-
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unapprop End Fund Balance</u>						
0800 - Other Uses of Funds	35,747	43,865	-	-	-	-
Total Fund 249:	61,002	67,368	55,000	75,000	75,000	75,000

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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.

258 - Title VI-B Rural ED Initiative	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted	44,338	26,831	99,483	48,500	48,500	48,500
Total Fund 258:	44,338	26,831	99,483	48,500	48,500	48,500

Special Revenue - Requirements
Jefferson County School District 509-J
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258 - Title VI-B Rural ED Initiative	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1272 - Title I-A/D Programs</u>						
0100 - Salaries	7,572	-	15,637	13,610	13,610	13,610
0200 - Associated Payroll Costs	795	-	5,159	4,815	4,815	4,815
0300 - Purchased Services	-	144	-	-	-	-
0400 - Supplies and Materials	7,764	1,129	12,189	15,000	15,000	15,000
Total Function 1272:	16,131	1,273	32,985	33,425	33,425	33,425
<u>1460 - Special Programs, Summer School</u>						
0100 - Salaries	-	-	35,655	-	-	-
0200 - Associated Payroll Costs	-	-	12,751	-	-	-
Total Function 1460:	-	-	48,406	-	-	-
Total Function 1000:	16,131	1,273	81,391	33,425	33,425	33,425
2000 - Support Services						
<u>2211 - Improvement of Instruction Services</u>						
0100 - Salaries	4,730	5,671	-	-	-	-
0200 - Associated Payroll Costs	1,121	1,419	-	-	-	-
0400 - Supplies and Materials	209	7,691	-	-	-	-
Total Function 2211:	6,059	14,782	-	-	-	-
<u>2240 - Instructional Staff Develop</u>						
0100 - Salaries	1,477	702	1,400	1,400	1,400	1,400
0200 - Associated Payroll Costs	150	94	490	411	411	411
0300 - Purchased Services	16,121	6,956	1,400	1,271	1,271	1,271
0400 - Supplies and Materials	1,819	551	3,105	3,000	3,000	3,000
Total Function 2240:	19,567	8,302	6,395	6,082	6,082	6,082
<u>2552 - Vehicle Operation Services</u>						
0300 - Purchased Services	-	-	2,560	-	-	-

258 - Title VI-B Rural ED Initiative	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<i>Continued from Previous Page</i>						
<u>2690 - Other Support Services</u>						
0600 - Other Objects	2,581	812	2,966	1,911	1,911	1,911
Total Function 2000:	28,207	23,895	11,921	7,993	7,993	7,993
3000 - Enterprise and Community Services						
<u>3390 - Other Community Services</u>						
0100 - Salaries	-	-	4,050	4,500	4,500	4,500
0200 - Associated Payroll Costs	-	-	1,338	1,593	1,593	1,593
0400 - Supplies and Materials	-	1,664	783	989	989	989
Total Function 3000:	-	1,664	6,171	7,082	7,082	7,082
Total Fund 258:	44,338	26,831	99,483	48,500	48,500	48,500

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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.

260 - Summer Nutrition Program	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>3000 - Revenue From State Sources</u>						
3299 - State Sources - Restricted	1,162	1,167	1,000	1,000	1,000	1,000
<u>4000 - Revenue From Federal Sources</u>						
4505 - Other Federal Meal Reimburesment	69,379	67,596	64,677	65,383	65,383	65,383
4910 - Commodities	446	-	350	350	350	350
4911 - Commodities Fee Reimbursement	-	93	-	-	-	-
Total Object 4000:	69,826	67,689	65,027	65,733	65,733	65,733
<u>5000 - Other Sources</u>						
5400 - Beginning Fund Balance	-	12,065	-	-	-	-
Total Fund 260:	70,988	80,921	66,027	66,733	66,733	66,733

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

260 - Summer Nutrition Program	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Enterprise and Community Services						
<u>3100 - Food Services</u>						
0100 - Salaries	20,966	15,235	21,000	22,123	22,123	22,123
0200 - Associated Payroll Costs	6,957	6,899	9,027	8,610	8,610	8,610
0300 - Purchased Services	532	532	450	450	450	450
0400 - Supplies and Materials	30,467	33,786	30,550	30,550	30,550	30,550
<i>Total Function 3000:</i>	58,922	56,453	61,027	61,733	61,733	61,733
5000 - Other Uses						
<u>5202 - Transfer to Special Revenues</u>						
0700 - Transfers	-	-	5,000	5,000	5,000	5,000
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unappropriated Ending Fund Balance</u>						
0800 - Other Uses of Funds	12,065	24,468	-	-	-	-
<i>Total Fund 260:</i>	70,988	80,921	66,027	66,733	66,733	66,733

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

The purpose of Every Student Succeeds Act (ESSA) 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 ESSA.

261 - Title II-A Quality Teachers	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4500 - Federal Revenue Through State - Restricted	208,800	121,331	160,039	142,500	142,500	142,500
Total Fund 261:	208,800	121,331	160,039	142,500	142,500	142,500

Special Revenue - Requirements
Jefferson County School District 509-J
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261 - Title II-A Quality Teachers	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2000 - Support Services						
<u>2211 - Improvement of Instruction Services</u>						
0100 - Salaries	88,252	38,347	36,121	27,500	27,500	27,500
0200 - Associated Payroll Costs	25,359	3,327	11,636	9,730	9,730	9,730
0400 - Supplies and Materials	3,592	16,887	22,736	8,000	8,000	8,000
Total Function 2211:	117,203	58,562	70,493	45,230	45,230	45,230
<u>2240 - Instructional Staff Development</u>						
0100 - Salaries	16,601	27,700	24,689	26,000	26,000	26,000
0200 - Associated Payroll Costs	13,519	15,386	19,064	20,599	20,599	20,599
0300 - Purchased Services	43,811	13,221	38,262	45,056	45,056	45,056
0400 - Supplies and Materials	6,149	2,791	870	-	-	-
Total Function 2240:	80,080	59,099	82,885	91,655	91,655	91,655
<u>2690 - Other Support Services</u>						
0600 - Other Objects	11,517	3,671	6,661	5,615	5,615	5,615
Total Function 2000:	208,800	121,331	160,039	142,500	142,500	142,500
Total Fund 261:	208,800	121,331	160,039	142,500	142,500	142,500

Special Revenue - Resources
Jefferson County School District 509-J
June 30, 2019

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.

262 - Student Body Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1530 - Gain/Loss ON Investments	146	-	-	-	-	-
1990 - Miscellaneous Revenue - Other	409,843	403,245	256,100	289,000	289,000	289,000
Total Object 1000:	409,989	403,245	256,100	289,000	289,000	289,000
<u>5000 - Other Sources</u>						
5400 - Beginning Fund Balance	155,210	158,531	200,000	180,000	180,000	180,000
Total Fund 262:	565,199	561,777	456,100	469,000	469,000	469,000

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

262 - Student Body Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1122 - Middle/Junior High Extracurricular</u>						
0400 - Supplies and Materials	23,786	26,529	31,500	39,000	39,000	39,000
<u>1132 - High School Extracurricular</u>						
0400 - Supplies and Materials	382,881	329,215	279,600	300,000	300,000	300,000
0500 - Capital Outlay	-	37,023	-	-	-	-
Total Function 1132:	382,881	366,238	279,600	300,000	300,000	300,000
Total Function 1000:	406,668	392,767	311,100	339,000	339,000	339,000
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unappropriated End Fund Balance</u>						
0800 - Other Uses of Funds	158,531	169,010	145,000	130,000	130,000	130,000
Total Fund 262:	565,199	561,777	456,100	469,000	469,000	469,000

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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.

265 - Classroom Mini-Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1921 - Private Grants	6,890	5,102	7,365	2,668	2,668	2,668
Total Fund 265:	6,890	5,102	7,365	2,668	2,668	2,668

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

265 - Classroom Mini-Grants	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1111 - Elementary Instruction</u>						
0100 - Salaries	-	175	-	-	-	-
0200 - Associated Payroll Costs	-	42	-	-	-	-
0400 - Supplies and Materials	1,785	1,690	2,191	400	400	400
Total Function 1111:	1,785	1,907	2,191	400	400	400
<u>1121 - Middle/Junior High Programs</u>						
0400 - Supplies and Materials	909	2,260	1,815	523	523	523
<u>1131 - High School Programs</u>						
0100 - Salaries	1,402	250	-	-	-	-
0200 - Associated Payroll Costs	419	74	-	-	-	-
0400 - Supplies and Materials	508	500	1,660	1,385	1,385	1,385
Total Function 1131:	2,330	825	1,660	1,385	1,385	1,385
<u>1132 - High School Extracurricular</u>						
0400 - Supplies and Materials	890	110	1,000	-	-	-
Total Function 1000:	5,915	5,102	6,666	2,308	2,308	2,308
2000 - Support Services						
<u>2119 - Other Attendance and Social Work Services</u>						
0400 - Supplies and Materials	200	-	176	360	360	360
0600 - Other Objects	75	-	-	-	-	-
Total Function 2119:	275	-	176	360	360	360
<u>2122 - Counseling Services</u>						
0400 - Supplies and Materials	700	-	-	-	-	-
<u>2552 - Vehicle Operation Services</u>						
0300 - Purchased Services	-	-	523	-	-	-
Total Function 2000:	975	-	699	360	360	360
Total Fund 265:	6,890	5,102	7,365	2,668	2,668	2,668

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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.

270 - After School Nutrition Program	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4000 - Revenue From Federal Sources						
4505 - Other Federal Meal Reimburesment	104,064	63,427	79,246	50,000	50,000	50,000
5000 - Other Sources						
5400 - Beginning Fund Balance	-	40,341	-	21,681	21,681	21,681
Total Fund 270:	104,064	103,768	79,246	71,681	71,681	71,681

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

270 - After School Nutrition Program	2015/16 Actual	2016/17 Actual	2017/18 Adopted		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
3000 - Enterprise and Community Services										
<u>3100 - Food Services</u>										
0100 - Salaries	9,291	11,979	11,624	0.45	11,308	0.45	11,308	0.45	11,308	0.45
0200 - Associated Payroll Costs	7,763	12,558	11,722		11,473		11,473		11,473	
0300 - Purchased Services	171	-	200		200		200		200	
0400 - Supplies and Materials	46,498	28,939	55,700		48,700		48,700		48,700	
Total Function 3000:	63,723	53,475	79,246	0.45	71,681	0.45	71,681	0.45	71,681	0.45
7000 - Unappropriated Ending Fund Balance										
<u>7000 - Unapprop End Fund Balance</u>										
0800 - Other Uses of Funds	40,341	50,293	-		-		-		-	
Total Fund 270:	104,064	103,768	79,246	0.45	71,681	0.45	71,681	0.45	71,681	0.45

Special Revenue - Resources

Jefferson County School District 509-J

June 30, 2019

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.

280 - School Food Service Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1600 - Food Services Revenue	14,936	14,640	9,416	13,186	13,186	13,186
1993 - Miscellaneous Revenue - Community Services	2,931	2,866	1,000	1,500	1,500	1,500
Total Object 1000:	17,867	17,506	10,416	14,686	14,686	14,686
<u>3000 - Revenue From State Sources</u>						
3102 - State School Fund - School Lunch Match	15,779	15,419	15,500	16,501	16,501	16,501
3299 - State Sources - Restricted	15,838	16,378	-	-	-	-
Total Object 3000:	31,617	31,798	15,500	16,501	16,501	16,501
<u>4000 - Revenue From Federal Sources</u>						
4501 - Federal Breakfast Reimbursement	506,990	570,019	560,600	551,000	551,000	551,000
4502 - Federal Lunch Reimbursement	1,135,162	1,222,284	1,201,250	1,188,505	1,188,505	1,188,505
4910 - Commodities	125,613	136,382	120,724	124,161	124,161	124,161
4911 - Commodities Fee Reimbursement	-	2,993	-	-	-	-
Total Object 4000:	1,767,765	1,931,677	1,882,574	1,863,666	1,863,666	1,863,666
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	145,128	132,387	200,000	200,000	200,000	200,000
5202 - Interfund Transfer - Special Revenues	-	-	5,000	5,000	5,000	5,000
5400 - Beginning Fund Balance	40,000	2,950	-	-	-	-
Total Object 5000:	185,128	135,337	205,000	205,000	205,000	205,000
Total Fund 280:	2,002,377	2,116,318	2,113,490	2,099,853	2,099,853	2,099,853

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

280 - School Food Service Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
3000 - Enterprise and Community Services						
3100 - Food Services						
0100 - Salaries	582,696	617,436	677,052 21.97	645,440 21.86	645,440 21.86	645,440 21.86
0200 - Associated Payroll Costs	487,403	486,813	584,993	547,591	547,591	547,591
0300 - Purchased Services	26,085	19,727	19,871	21,921	21,921	21,921
0400 - Supplies and Materials	901,418	945,757	829,974	883,301	883,301	883,301
0600 - Other Objects	1,825	1,586	1,600	1,600	1,600	1,600
<i>Total Function 3000:</i>	1,999,427	2,071,318	2,113,490 21.97	2,099,853 21.86	2,099,853 21.86	2,099,853 21.86
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance						
0800 - Other Uses of Funds	2,950	45,000	-	-	-	-
<i>Total Fund 270:</i>	2,002,377	2,116,318	2,113,490 21.97	2,099,853 21.86	2,099,853 21.86	2,099,853 21.86

Special Revenue - Resources
Jefferson County School District 509-J
June 30, 2019

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.

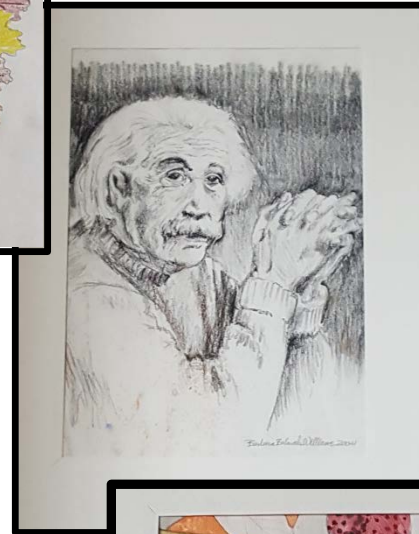
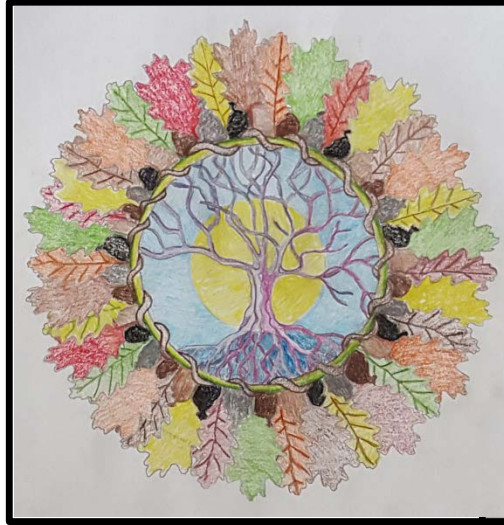
290 - Donations	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1920 - Donations/Contributions	725	33,711	24,970	16,452	16,452	16,452
<u>5000 - Other Sources</u>						
5400 - Beginning Fund Balance	-	725	2,725	2,725	2,725	2,725
Total Fund 290:	725	34,436	27,695	19,177	19,177	19,177

Special Revenue - Requirements
Jefferson County School District 509-J
June 30, 2019

290 - Donations	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Instruction						
<u>1122 - Middle/Junior High Extracurricular</u>						
0400 - Supplies and Materials	-	212	29	-	-	-
Total Function 1122:	-	212	29	-	-	-
<u>1131 - High School Programs</u>						
0400 - Supplies and Materials	-	-	21,138	17,089	17,089	17,089
0500 - Capital Outlay	-	19,499	-	-	-	-
Total Function 1131:	-	19,499	21,138	17,089	17,089	17,089
<u>1132 - High School Extracurricular</u>						
0300 - Purchased Services	-	-	2,088	2,088	2,088	2,088
Total Function 1132:	-	-	2,088	2,088	2,088	2,088
<u>1283 - Alternative Education Program</u>						
0400 - Supplies and Materials	-	12,000	-	-	-	-
Total Function 1283:	-	12,000	-	-	-	-
Total Function 1000:	-	31,711	23,256	19,177	19,177	19,177
2000 - Support Services						
<u>2543 - Grounds Services</u>						
0400 - Supplies and Materials	-	-	1,715	-	-	-
Total Function 2000:	-	-	1,715	-	-	-
3000 - Enterprise and Community Services						
<u>3390 - Other Community Services</u>						
0400 - Supplies and Materials	-	237	2,725	-	-	-
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unappropriated End Fund Balance</u>						
0800 - Other Uses of Funds	725	2,488	-	-	-	-
Total Fund 290:	725	34,436	27,695	19,177	19,177	19,177

DEBT SERVICE FUNDS

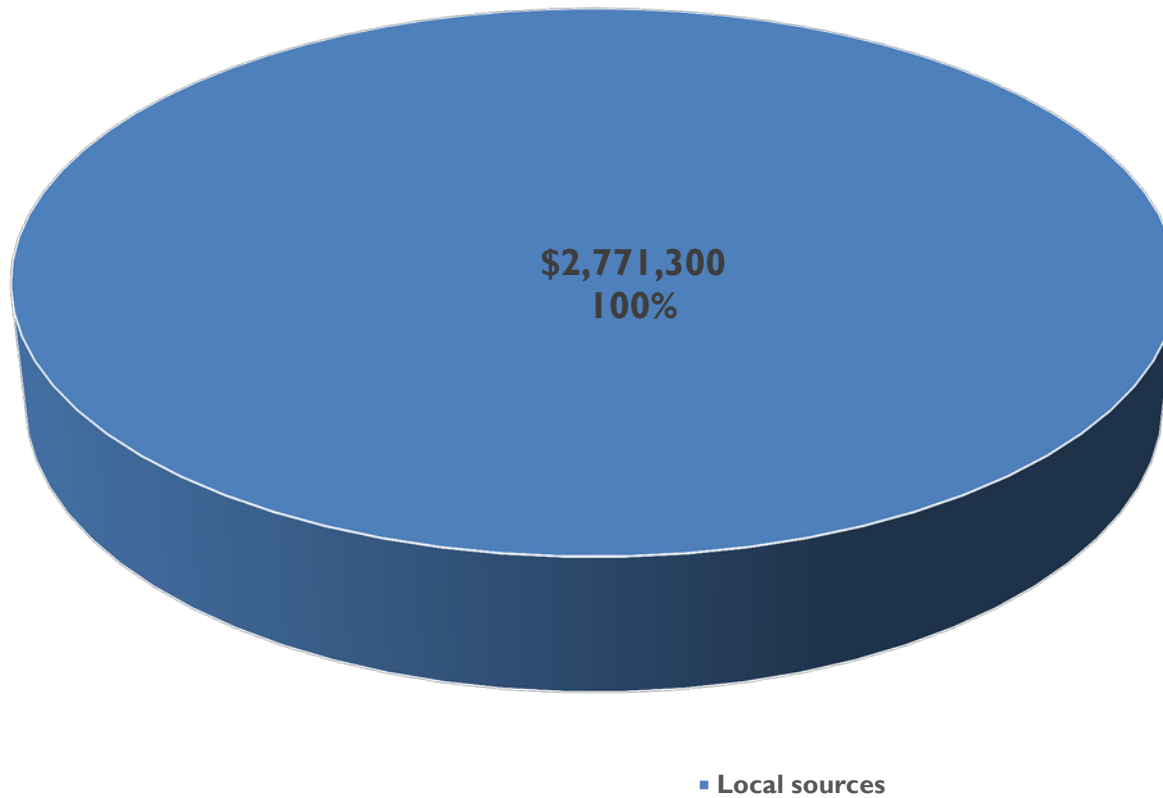
The Debt Service funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.



Bridges Career and Technical
High School
Student Artwork



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - DEBT SERVICE FUNDS
FYE JUNE 30, 2019



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
DEBT SERVICE FUNDS ADOPTED BUDGET
FYE JUNE 30, 2019

	ACTUALS 2015-16	ACTUALS 2016-17	ADOPTED 2017-18	PROPOSED 2018-19	APPROVED 2018-19	ADOPTED 2018-19
REVENUES						
Local sources	2,357,326	2,376,265	2,500,875	2,771,300	2,771,300	2,771,300
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
TOTAL REVENUE	2,357,326	2,376,265	2,500,875	2,771,300	2,771,300	2,771,300
EXPENDITURES						
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	-	-	-	-
Debt Service	3,613,351	3,730,144	3,849,764	3,961,765	3,961,765	3,961,765
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	3,613,351	3,730,144	3,849,764	3,961,765	3,961,765	3,961,765
REVENUES OVER (UNDER) EXPENDITURES	(1,256,025)	(1,353,879)	(1,348,889)	(1,190,465)	(1,190,465)	(1,190,465)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	1,030,439	1,079,589	1,143,207	1,192,708	1,192,708	1,192,708
TOTAL OTHER FINANCING SOURCES (USES)	1,030,439	1,079,589	1,143,207	1,192,708	1,192,708	1,192,708
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(225,586)	(274,290)	(205,682)	2,243	2,243	2,243
FUND BALANCE, JULY 1	718,669	493,083	237,600	-	-	-
FUND BALANCE, JUNE 30	493,083	218,793	31,918	2,243	2,243	2,243

Debt Service Resources

Jefferson County School District 509-J

June 30, 2019

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.

303 - 2002 OSBA PERS Bond Issue Debt Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1000 - Revenue from Local Sources</u>						
1510 - Interest On Investments	3,343	5,676	3,275	5,500	5,500	5,500
<u>5000 - Other Sources</u>						
5201 - Interfund Transfer - General Fund	1,030,439	1,079,589	1,143,207	1,192,708	1,192,708	1,192,708
5400 - Beginning Fund Balance	2,524	3,599	7,600	-	-	-
Total Object 5000:	1,032,963	1,083,188	1,150,807	1,192,708	1,192,708	1,192,708
Total Fund 303:	1,036,306	1,088,864	1,154,082	1,198,208	1,198,208	1,198,208

Debt Service - Requirements

303 - 2002 OSBA PERS Bond Issue Debt Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Uses						
<u>5110 - Long-Term Debt Service</u>						
0600 - Other Objects	1,032,706	1,082,700	1,143,207	1,198,208	1,198,208	1,198,208
7000 - Unappropriated Ending Fund Balance						
<u>7000 - Unappropriated Ending Fund Balance</u>						
0800 - Other Uses of Funds	3,600	6,164	10,875	-	-	-
Total Fund 303:	1,036,306	1,088,864	1,154,082	1,198,208	1,198,208	1,198,208

Debt Service Resources

Jefferson County School District 509-J

June 30, 2019

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.

304 - 2013 GO Bond Issue Debt Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1000 - Revenue from Local Sources						
1111 - Current Year's Taxes	2,242,507	2,276,922	2,376,600	2,647,700	2,647,700	2,647,700
1112 - Prior Year's Taxes	98,855	75,659	115,000	112,100	112,100	112,100
1113 - County Tax Sales for Back Taxes	3,502	6,750	-	-	-	-
1510 - Interest On Investments	9,119	11,258	6,000	6,000	6,000	6,000
Total Object 1000:	2,353,982	2,370,590	2,497,600	2,765,800	2,765,800	2,765,800
5000 - Other Sources						
5400 - Beginning Fund Balance	716,145	489,483	230,000	-	-	-
Total Fund 304:	3,070,127	2,860,073	2,727,600	2,765,800	2,765,800	2,765,800

Debt Service - Requirements

304 - 2013 GO Bond Issue Debt Fund	2015/16 Actual	2016/17 Actual	2017/18 Adopted	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5000 - Other Uses						
5110 - Long-Term Debt Service						
0600 - Other Objects	2,580,644	2,647,444	2,706,557	2,763,557	2,763,557	2,763,557
7000 - Unappropriated Ending Fund Balance						
7000 - Unappropriated Ending Fund Balance						
0800 - Other Uses of Funds	489,483	212,629	21,043	2,243	2,243	2,243
Total Fund 304:	3,070,127	2,860,073	2,727,600	2,765,800	2,765,800	2,765,800

Informational Section



Metolius Elementary Art Students at work

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
RESOLUTION NO. 18-36

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 2018-2019 in the total amount of \$58,796,794*

MAKING APPROPRIATIONS

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

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	21,069,358	Instruction.....	3,129,340
Support Services.....	16,030,883	Support Services.....	1,315,151
Enterprise & Community Services.....	124,134	Enterprise & Comm.....	2,589,281
Facilities Acquisition	376,300		
Transfers.....	1,441,808	Total.....	\$7,033,772
Debt Service	0		
Contingency.....	250,000		
Total.....	\$39,292,483		
<u>Debt Service Fund</u>		<u>Capital Project Fund</u>	
Debt Service.....	3,961,765	Facilities Acquisition	0
Total.....	\$3,961,765	Total.....	\$0
Total APPROPRIATIONS, All Funds . . .		\$50,288,020	
Total Unappropriated and Reserve Amounts, General Fund . . .		8,376,531	
Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .		130,000	
Total Unappropriated and Reserve Amounts, Debt Service Fund . . .		2,243	
TOTAL ADOPTED BUDGET . . .		\$58,796,794 *	

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2018-2019 :

- (1) In the amount at the rate of \$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 \$2,825,000 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

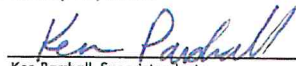
Permanent Rate Tax.....\$ 4.5871/\$1000
Local Option Tax.....\$ 0.00/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 2,825,000

The above resolution statements were approved and declared adopted on May 14, 2018.


Laurie Danzuka, Chair Board of Directors


Ken Parshall, Superintendent

ATTEST

Tessa Bailey, 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, 2018 to June 30, 2019 will be held at the Support Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on the April 9, 2018 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 23, 2018 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 2, 2018 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 28, 2018 and April 4, 2018



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Madras Pioneer**, a newspaper of general circulation, serving Madras in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Jefferson County School District
Budget Committee Meeting April 9th
Ad#: 38745**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 2 week(s) in the following issue(s):

03/28/2018, 04/04/2018

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/04/2018.

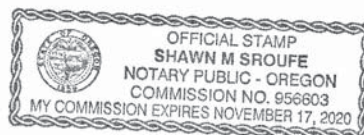
Shawn M. Sroufe

NOTARY PUBLIC FOR OREGON

Acct #: 101753

Attn:

JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741



Public Notice

NOTICE OF BUDGET COMMITTEE MEETING

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Published 03/28/2018 and 04/04/2018

MP

FORM ED-1
NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on **May 14, 2018** at 7:00pm 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, 2018 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 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$11,112,500	\$10,430,566	\$12,026,195
Current Year Property Taxes, other than Local Option Taxes	6,561,346	6,800,600	7,283,800
Other Revenue from Local Sources	2,425,503	2,467,008	2,548,765
Revenue from Intermediate Sources	152,938	121,356	115,000
Revenue from State Sources	25,620,838	27,225,132	28,258,610
Revenue from Federal Sources	8,271,405	7,628,219	7,122,616
Interfund Transfers	1,262,224	1,414,907	1,441,808
All Other Budget Resources	-	-	-
Total Resources	\$55,406,754	\$56,087,788	\$58,796,794

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$20,002,834	\$21,928,387	\$22,094,061
Other Associated Payroll Costs	10,952,277	13,361,657	14,331,358
Purchased Services	2,821,273	3,091,510	3,024,938
Supplies & Materials	3,403,426	3,765,431	3,730,635
Capital Outlay	586,413	845,183	900,750
Other Objects (except debt service & interfund transfers)	438,073	539,993	552,705
Debt Service*	3,730,144	3,849,764	3,961,765
Interfund Transfers*	1,262,224	1,414,907	1,441,808
Operating Contingency	-	-	250,000
Unappropriated Ending Fund Balance & Reserves	12,210,090	7,290,956	8,508,774
Total Requirements	\$55,406,754	\$56,087,788	\$58,796,794

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$20,661,855	\$23,907,387	\$24,198,698
FTE	270	285	288
2000 Support Services	14,445,959	16,570,986	17,346,034
FTE	120	128	126
3000 Enterprise & Community Service	2,510,070	2,667,288	2,713,415
FTE	27	28	29
4000 Facility Acquisition & Construction	586,412	386,500	376,300
FTE	-	-	-
5000 Other Uses			
5100 Debt Service*	3,730,144	3,849,764	3,961,765
5200 Interfund Transfers*	1,262,224	1,414,907	1,441,808
6000 Contingency	-	-	250,000
7000 Unappropriated Ending Fund Balance	12,210,090	7,290,956	8,508,774
Total Requirements	\$55,406,754	\$56,087,788	\$58,796,794
Total FTE	417	441	443

* 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	\$2,390,000	\$2,550,000	\$2,825,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$29,750,000	\$0
Other Bonds	\$9,873,695	
Total	\$39,623,695	\$0

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, SS I,
Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the **Madras Pioneer**, a newspaper
of general circulation, serving Madras in
the aforesaid county and state, as defined
by ORS 193.010 and 193.020, that

Jefferson County School District 509-J
Notice of Budget Hearing May 14th
Ad#: 45401

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 1 week(s) in the
following issue(s):
05/02/2018

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/02/2018.

[Signature]

NOTARY PUBLIC FOR OREGON

Acct #: 101753

Attn:
JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741



JEFFERSON COUNTY SCHOOL DISTRICT 509-J 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 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$11,112,500	\$10,430,566	\$12,024,195
Current Year Property Taxes, other than Local Option Taxes	6,561,346	6,800,600	7,283,800
Other Revenue from Local Sources	2,405,503	2,467,008	2,548,765
Revenue from Intermediate Sources	152,938	121,356	115,000
Revenue from State Sources	25,620,838	27,225,132	28,258,610
Revenue from Federal Sources	8,271,405	7,628,219	7,122,616
Interfund Transfers	1,262,224	1,414,907	1,441,808
All Other Budget Resources	-	-	-
TOTAL RESOURCES	\$55,406,754	\$54,087,788	\$58,794,794

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$20,002,834	\$21,928,387	\$22,094,061
Other Associated Payroll Costs	10,952,277	13,361,657	14,331,358
Purchased Services	2,821,273	3,091,510	3,024,938
Supplies & Materials	3,403,426	3,765,431	3,720,635
Capital Outlay	586,413	845,183	900,750
Other Objects (except debt service & interfund transfers)	438,073	\$39,993	\$53,705
Debt Service*	3,730,144	3,849,764	3,961,765
Interfund Transfers*	1,262,224	1,414,907	1,441,808
Operating Contingency	-	-	250,000
Unappropriated Ending Fund Balance & Reserves	12,210,090	7,290,954	8,508,774
TOTAL REQUIREMENTS	\$55,406,754	\$54,087,788	\$58,794,794

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$20,661,855	\$23,907,387	\$24,198,698
FTE	270	285	288
2000 Support Services	14,445,959	16,570,986	17,346,034
FTE	120	128	126
3000 Enterprise & Community Service	2,510,070	2,667,288	2,713,415
FTE	27	28	29
4000 Facility Acquisition & Construction	586,412	386,500	376,300
FTE	-	-	-
5000 Other Uses	-	-	-
\$100 Debt Service*	3,730,144	3,849,764	3,961,765
\$200 Interfund Transfers*	1,262,224	1,414,907	1,441,808
6000 Contingency	-	-	250,000
7000 Unappropriated Ending Fund Balance	12,210,090	7,290,954	8,508,774
Total Requirements	\$55,406,754	\$54,087,788	\$58,794,794
Total FTE	417	441	443

* 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	\$2,390,000	\$2,550,000	\$2,825,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$29,750,000	\$0
Other Bonds	\$9,873,695	-
Total	\$39,623,695	\$0

Published 5/02/2018

MP4540

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

To assessor of Jefferson and Wasco Counties

**FORM ED-50
2018-2019**

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

☐ Check here if this is
an amended form.

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

445 SE Buff Street Madras OR 97741 May 21, 2018
Mailing Address of District City State Zip Date Submitted

Martha Bewley Chief Financial Officer 541-475-6192 mbewley@509j.net
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 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.5871	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$2,825,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$2,825,000

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 Meeting Minutes of:

Monday, April 9, 2018

Attendance: Jamie Hurd, Jim Hutchins, Stanley Sullivan, Ken Stout, Rolando Mendez, Laurie Danzuka, Martha Bewley, Urbana Ross (late: 6:38pm)

Absent: Urbana-Ross-(late); Courtney Snead; Tom Norton

Reference Document: Jefferson County School District FY2019 Budget Message (presentation - 33 pages) and the FY2018-2019 Proposed Budget (199 pages) – both attached.

The Budget Committee meeting was called to order at 6:07pm

Stan Sullivan nominated **Jim Hutchins for Budget Committee Chair – Approved 6/0**

Stan Sullivan nominated **Ken Stout for Vice-Chair** (*seconded by Rolando*) – **Approved 6/0**

Superintendent Parshall shared introduction to the budget by sharing the budget priorities:

- Align budget to the needs of the District
- Hire, develop and retain quality staff
- Make strategic investments to improve student outcomes

New investments:

- Elementary counselors (General)
- AVID licensing fees (General)
- Grant coordinator (General)
- Substitute teachers (General)
- School safety (Sub)
- Classroom furniture replacement (Sub)
- Classified professional development (General)
- Teacher housing (General & Sub)
- PERS debt (Sub)

Discussion took place regarding the assigned and unassigned general fund reserves

Superintendent Parshall expressed that it is good to have funds available for new investments but also wise to plan for additional cost (PERS increase) that will come to us down the road.

He also shared the that 84% of the budget goes to staffing – which is common.

Superintendent Parshall shared that our district class sizes have been compared to others in the region and the research shows that class size is very important in the early age when children are

learning to read; after that the class size ^{is not as significant} ~~doesn't matter~~ as much in regards to student achievement. He shared the slide on class size and explained the breakdown and comparison. Long term, the hope is to bring down the class sizes in early grades when children are learning to read.

He shared that the proposed budget meets the needs of the district while remaining fiscally responsible - mostly because of that one year PERS cost increase that will happen in summer of 2019.

Superintendent Parshall then introduced Martha Bewley, CFO to discuss the budget in greater detail. Martha Bewley provided an overview of what we will be reviewing: budget assumptions; proposed budget – to include: general fund; special revenue fund and debt service fund. She explained we will go into recess, and then meet on April 23rd. If there are any questions that may not be covered tonight they can be emailed to her. There will also be opportunity for public input at that time.

CFO Bewley explained the ADMw is the important number because it takes into account the demographics and the current needs of our population and what it takes to educate them. She further explained that the ADMw is also how we are paid and historically 509-J runs about 1.3 for enrollment; so if you take the total student enrollment we are receiving about 1.3 for each student enrolled (of ADMw) which is \$7,646 for next year; that is how we are going to get our money.

Martha shared the enrollment trends and estimates. Projected for 2018-2019 there will be about eighteen students higher (that is less than 1%); in comparison, in 2015-2016 there were about 91 more students – an increase of 3%. The increases are at the elementary and middle school level and we are seeing decreases are in the high school level.

CFO Martha Bewley explained that the JCSD budget assumptions on page 11 of the proposed budget in great detail and referred to page 182, to show the estimates from the State. She explained in the figure of \$8.2 billion we have included property taxes and we are looking at starting our beginning fund balance of \$6.9 million. The beginning fund balance is higher than we projected – she explained the increases and overview reflecting the beginning fund balance by referring to the budget assumptions slide in the presentation. She further explained the proposed balance of our general fund, the reserves and projected expenditures, page 40 of the proposed budget as reflected on the 'reserves' slide (pg 15) of the presentation in order to explain the percentage of 16.67% (best practice) or 2 months of total expenditures (in the general unassigned reserves), still puts us within our district policy in regards to the 14.79% of revenues and 14.11% of expenditures. She asked if there were questions on the explanation of reserve funds – there were no questions.

The general fund revenue was further explained with the pie chart slide (pg 17 of presentation) – providing easy view breakdown/detail of the general fund reflected on page 40 of the proposed budget.

Martha Bewley covered the special revenue fund (page 28 & 29 of presentation) and Page 182 –

Board Member Jamie Hurd asked about COLA increases – Martha explained that it is bargained and we are up for contract renewal so we will know later.

School Allocation Guidelines, pages 167-187 – with specific details to page 183, Administrator/Certified Staffing Allocation was discussed.

Laurie Danzuka mentioned Measure 98.

Board member Stan Sullivan asked a question regarding the high school matrix (4.4 over; yet enrollment is going down) – why are we proposing an increase when enrollment is going down?

CFO Bewley explained that the 29.99 is what matrix says we should have and we are just maintaining the current staffing we currently have.

Martha Bewley mentioned that she will provide information to quantify the 509-J Use of the Performing Arts Center.

Other specific areas relative to expenditures in the budget that were discussed are: Warm Springs housing; the furniture replacement and the school safety fund.

Transfer from general fund to other funds (page 36) was explained in greater detail.

The historical view of the reserve balance (page 37) was pointed out. Martha asked if there are any questions regarding the general or reserve funds.

Special Revenue Fund (page 29 of presentation and Page 80 of proposed budget) was discussed in detail explaining the significant breakdown of food services. Also, the various grants that are managed as part of the special revenue was shared and explained (page 30 of presentation). The timeline of the grants process was discussed.

The debt service fund (page 32 of presentation – page 160-163 of proposed budget) was explained.

Martha Bewley summarized the FY18-19 Proposed Budget with the slide on page 32 (page 165 of proposed budget) and explained the next steps:

If there are any questions after reviewing the document please email Martha, she will compile comments and responses. Next budget committee meeting will take place on April 23, 2018 at 6:00pm, she will address any questions and there will also be a time for public comment.

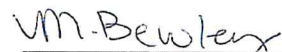
Board Chair Jim recessed until April 23rd and adjourned the meeting at 7:05pm.


Tessa Bailey, Executive Assistant

Draft to Board for approval at next meeting.

Monday, April 23, 2018


Jim Hutchins, Budget Committee Chair
4/23/2018
Date


Martha Bewley, CFO
4/23/2018
Date



Jefferson County School District 509-J

BUDGET COMMITTEE Meeting Minutes of:

Monday, April 23, 2018, 6:00PM

Attendance: Budget Committee Chair Jim Hutchins, Jamie Hurd, Courtney Snead, Stan Sullivan, Ken Stout, Laurie Danzuka, and Rolando Mendez. Other staff members present: Superintendent Ken Parshall, Tessa Bailey, Martha Bewley

Absent: Urbana Ross; Tom Norton; Lee Baggett

Reference Document: PowerPoint Presentation Slides from Martha Bewley, CFO

Budget Chair Jim Hutchins called meeting to order at 6:00pm.

A correction was made to the draft minutes of the last meeting (4/9/2018) removing "doesn't matter" and replacing it with 'is not as significant'.

CFO Martha Bewley addressed the two questions that were submitted to her regarding the budget proposal:

- Who/what makes up the rental revenue for the Performing Arts Center (Fund 105)?
- Can you quantify 509J's use of the PAC? (See slides)

Rolando Mendez asked what portion of these are set up on a "contract" basis – for instance, I am committing to the district for a block of time vs. I am coming in next week?

Martha explained that all are 'on demand', not contract; we can run into issues with our bonds because they are tax exempt; we cannot make long-term commitments - it may jeopardize our tax-exempt status. We have to have short term 'on demand' contracts.

Discussion took place regarding our status and if there is a way that we can incentivize our use of the Performing Arts Center by having someone manage it or what other options we may have. Martha explained that we would have to review with our bond council as to not get into any trouble with compliance issues with our bond.

Martha Bewley reviewed the slides on the Performing Arts Center data to address the budget questions - by reviewing the: rates, discounts, and numbers reflected in the budget.

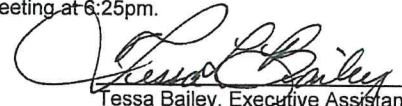
Ken Stout asked Martha to explain about amount appropriated if the State matches the per diem of PERS. Martha explained that there are other entities involved and the percentages have not been established, they are on a first-come-first-serve basis. It is undetermined what kind of match we may get; we have a million dollars in the budget appropriated for this in our budget proposal. Additional research will be done as the option to invest is considered.

Budget Chair Hutchins asked if there are any public comments – there was none.

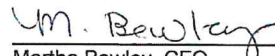
Stan Sullivan moved that the budget committee of JCSD 509J approve the budget for the 2018-19 fiscal year in the amount of \$58,796,794 and Property taxes 2018-19 fiscal year at the rate of \$4.5871 per \$1,000 of assessed value for operating purposes in General Fund (100) and in the amount of \$2,825,000 for the general obligation bond principal and interest in the Debt Service Funds (Fund 304).

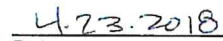
Rolando Mendez asked a question regarding the wording on page 165 of the budget proposal referring to the imposing tax rate for budget adoption. Martha explained the wording, clarified the question; Rolando stated he is okay with the explanation and seconded the motion to approve the budget as Stan Sullivan moved. – Approved 7/0.

Budget Committee Chair Jim Hutchins adjourned the meeting at 6:25pm.


Tessa Bailey, Executive Assistant

Budget Approved as stated:


Martha Bewley, CFO


Date



Jefferson County School District 509-J
FY 2018-2019

School Allocation Guidelines

ABOUT THE SCHOOL ALLOCATION GUIDELINES

The School Allocation Guidelines (SAG) is a document that houses all of the formulas and guidelines used to develop the base budget for each school. Formulas for earned positions for programs such as core teachers, extended core, special programs, school-based administration and support, and non-personnel allocations are all housed in this document. The School Allocation Guidelines are reviewed yearly and updated based on feedback and new initiatives of the district.

INTRODUCTION

Each fiscal year as directed by the Board, the Jefferson County School District 509-J (District) develops allocation formulas and guidelines for all schools within the district. The District uses these guidelines to develop school-based budgets. It is essential that school-based programs be adequately and equitably provided for all students.

The school allocation formulas and guidelines are the responsibility of the Executive Team. The Executive Team members propose and develop the guidelines based on the District's mission, the Board's vision, the District's strategic priorities, District's policies and procedures and all federal and state existing mandates and requirements.

BUDGET BASICS

Title I Comparability:

Comparability is one indication that an LEA is using Title I funds to supplement and not supplant other funding sources. Meeting comparability means that the LEA provides services in the Title I schools that are at least comparable (equivalent) to that which the LEA provides in the non-Title schools. Title I allocations are made annually and LEAs must be comparable each year by July 1. Demonstrating comparability is a prerequisite for receiving Title I, Part A funds.

The District uses an all-inclusive and open budget development process. All formulas used in the allocation process are applied the same way to all schools regardless of a school's Title I status. Application of the formulas must result in school-based programs that are adequately and equitably funded. This allows the District to meet its Title I comparability requirements.

Operational Per Pupil Allocation (Discretionary Funds):

The operational per pupil allocation is an allocation provided for each student enrolled at a school. The intent of the base is to provide an amount that is sufficient to cover essential needs of each student. Essential needs may include, but are not limited to, classroom supplies, training, office supplies, library orders, materials, travel, postage, field trips and copy/printing costs. While schools may spend more on other costs such as technology and professional development, spending on these items varies significantly between schools and are at the discretion of the school administration. The per pupil allocation are as follows:

School	Dollar per pupil*
Elementary (K-5)	\$185
Middle (6-8)	\$235
High (9-12)	\$245

**Schools with an enrollment of less than 50 student will receive a minimum allocation of \$9,000*

Carry-over Funds:

Each school's unspent and unencumbered discretionary funds may be permitted to be carried over into the succeeding fiscal year after all deficits are covered and with the approval of the Chief Financial Officer.

Principal Accountability:

The principal is responsible for the fiscal management of all funds included within these school allocations. Principals will be provided with a Budget Control Group Report for their school discretionary budget allocation to assist with the management and monitoring of each line item. This is a monthly report that shows a school's budget line-by-line and identifies any accounts that are in deficit. This report is designed to help principals and school secretaries balance and track their school budgets and actual expenditures in an accurate and timely manner. The financial stability of a school is reflected in the management of resources, expenditure trends, transfer of funds, accuracy of records and overall judgment in the general management of all school funds. It is the responsibility of the principal to conclude the year with the school having a positive ending balance. Therefore, no expenditures should be made in excess of the current budget and staff hired must correspond to the approved budgeted positions. A negative ending balance in the overall school budget may result in a corresponding decrease of the following year's allocation.

Leveling:

Leveling is the process the District utilizes to balance staff assignments based on actual student enrollment versus projected student enrollment. After monitoring the student enrollment data closely, the District is committed to executing leveling in a manner that is least disruptive to the instructional program. The District's leveling process will use a combination of performance and seniority to determine the selection and eligibility of staff to be leveled.

The student enrollment data from PowerSchool as of end of day on the 20th day will be used to determine the appropriate number of staff earned for each school and serve as the basis for leveling school staff and per pupil allocations. It is the responsibility of each school principal to ensure that all enrollment data is accurately reflected in PowerSchool. This includes withdrawing students from the count who are not enrolled in school. Data accuracy and integrity is a critical component of the leveling process, as this data point will inform district of which schools are over, even or under staffed.

Positions Included in the Leveling Process

All school based positions (earned based on student enrollment) are subject to leveling. The following positions will be evaluated during the leveling process:

- Teachers (Core, Extended Core, Special Education, and ELL)
- Media Specialists
- Educational Assistants
- Assistant Principals
- Secretarial Support

Earned per pupil allocations (9s allocation) will also be adjusted during the leveling process. Leveling these funds will allow for schools with enrollment that is higher than projected to adequately support additional students

Staffing Flexibility:

Each principal is fully empowered through a budgeting process that provides reasonable flexibility, high accountability, innovation, and results-driven budget recommendations aligned with each school's strategic plan and the District's overall mission. This flexibility enables each principal to deploy staff according to their school's needs. Each principal works with their leadership team to develop a budget that meets the needs of the specific student population at their school. As a part of this flexibility, personnel units may be converted to other positions and discretionary budget dollars may be used to purchase additional personnel. Such conversions must not cause an increase in the overall budget allocation for the school. Staffing flexibility is afforded to all schools regardless of a school's Title I status.

Position	Conversion Rate
1.0 FTE Teacher	4.50 Part-Time* EAs
1.0 FTE Teacher	2.00 Full-Time EAs
.49 FTE Teacher	1.00 Full-Time EA
.49 FTE Teacher	2.00 Part-Time* EAs
.25 FTE Teacher	1.00 Part-Time* EAs

**Defined as a 5.75 hours a day*

Transportation Costs:

Transportation costs for field trips, athletic trips and staff travel are billed per mile by the Transportation department on a monthly basis. The cost per mile will be billed at the following rates:

	External Rate	Educational Rate (Internal)	Non-Education Rate (Internal)
Bus & Driver	4.18	1.26	2.42
Bus Only (Internal)	0.96	0.29	1.22
SUV	0.545	.016	0.545

The external rate applies to outside agencies utilizing transportation services (i.e. Kids Club).

In order to qualify for the educational rate the trip must be one that is an extension of classroom activity for instructional purposes. (Athletic travel does not qualify for the educational rate)

CORE TEACHER ALLOCATIONS

Funding Ratios for General Education Teachers

Grades	Ratio
K-2	1:25
3-5	1:30
6-8	1:30
9-12	1:30

- For grades **K through 5**, the total projected enrollment by grade level is divided by the funding class size. For classes above the funding ratio additional school staff support will be provided.
- For **middle** and **high** school, the projected enrollment for all grades are added and then divided by the funding class size and rounded to the nearest .25.

ELEMENTARY SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

Position	Enrollment/Allocation
Principal	Less than 50 = 0.00 51 – 100 = 0.50 Over 100 = 1.00
Assistant Principal	450 – 550 = 0.50 551 – 649 = 1.00 Over 650 = 2.00
Office Manager (Secretary II)	1 per school (8 hours)
Other Secretarial Support	250 – 399 = 0.50 400 – 649 = 1.00 Over 650 = 2.00

School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	1 for every 600 students (rounded to the nearest quarter)
Extended Core/Other Teacher Support	1 for every 10 teachers (rounded to the nearest quarter)
Education Assistant – General	Hours per enrolled student in: K-2 = .075 3-5 = .0625
Education Assistant – Class Size	Hours per enrolled student over funding ratio: K-2 = .75 3-5 = .625
Media Specialist	Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours

Special Program Staff Position Allocation (Non-Flexible Positions)

Position	Enrollment/Allocation
English Language Teacher	1 for every 70 ELL students (rounded to the nearest quarter)
Education Assistant – ELL	1 for every ELL Teacher (7 hours)
Special Education	Allocations are based on students' IEP. Specific class size maximum exists for disability areas. Please contact the Director of Special Education if you have questions regarding class size for different disability areas.

K-8 SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

When Big Muddy K-8's enrollment exceeds 50, the K-8 School Position Allocation will apply. Big Muddy will be allocated 2 core teachers with Principal and Clerical staff support provided by the District office.

Position	Enrollment/Allocation
Principal	Less than 50 = 0.00 51 – 100 = 0.50 Over 100 = 1.00
Assistant Principal	450 – 550 = 0.50 551 – 649 = 1.00 Over 650 = 2.00
Office Manager (Head Secretary)	1 per school (8 hours)
Other Secretarial Support	250 – 399 = 1.00 400 – 649 = 2.00 Over 650 = 3.00

School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	1 for every 600 students for grades K-5 (rounded to the nearest quarter) 1 for every 300 students for grades 6-8 (rounded to the nearest quarter)
Extended Core/Other Teacher Support	1 for every 10 teachers (rounded to the nearest quarter)
Education Assistant – General	Hours per enrolled student in: K-2 = .075 3-5 = .0625 6-8 = .0375

Education Assistant – Class Size	Hours per enrolled student over funding ratio: K-2 = .75 3-5 = .625
Media Specialist	Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours

Special Program Staff Position Allocation (Non-Flexible Positions)

Position	Enrollment/Allocation
English Language Teacher	1 for every 70 ELL students for grades K-5 (rounded to the nearest quarter) 1 for every 120 ELL students for grades K-5 (rounded to the nearest quarter)
Education Assistant – ELL	1 for every ELL Teacher (7 hours)
Special Education	Allocations are based on students' IEP. Specific class size maximum exists for disability areas. Please contact the Director of Special Education if you have questions regarding class size for different disability areas.

MIDDLE SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

Position	Enrollment/Allocation
Principal	Less than 50 = 0.00 51 – 100 = 0.50 Over 100 = 1.00
Assistant Principal	450 – 550 = 0.50 551 – 700 = 1.00 Over 700 = 2.00
Office Manager (Head Secretary)	1 per school (8 hours)
Other Secretarial Support	250 – 399 = 1.00 400 – 649 = 2.00 Over 650 = 3.00

School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	1 for every 300 students (rounded to the nearest quarter)
Extended Core/Other Teacher Support	1 for every 10 teachers (rounded to the nearest quarter)
Education Assistant – General	Hours per enrolled student in: 6-8 = .0375
Media Specialist	Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours

Special Program Staff Position Allocation (Non-Flexible Positions)

Position	Enrollment/Allocation
English Language Teacher	1 for every 120 ELL students (rounded to the nearest quarter)
Education Assistant – ELL	1 for every ELL Teacher (7 hours)
Special Education	Allocations are based on students' IEP. Specific class size maximum exists for disability areas. Please contact the Director of Special Education if you have questions regarding class size for different disability areas.

HIGH SCHOOL POSITION ALLOCATION

Administrative and Clerical Staff Position Allocation

Position	Enrollment/Allocation
Principal	Less than 50 = 0.00 51 – 100 = 0.50 Over 100 = 1.00
Assistant Principal	450 – 550 = 0.50 551 – 800 = 1.00 Over 800 = 2.00
Office Manager (Head Secretary)	1 per school (8 hours)
Other Secretarial Support	100 – 299 = 1.00 300 – 599 = 2.00 600 - 900 = 3.00 Over 900 = 4.0

School Support Staff Position Allocation

Position	Enrollment/Allocation
Counselor/Dean	1 for every 300 students (rounded to the nearest quarter)
Extended Core/Other Teacher Support	1 for every 10 teachers (rounded to the nearest quarter)
Education Assistant – General	Hours per enrolled student in: 9-12 = .025
Media Specialist	Less than 50 = 0 hours 51 – 250 = 4 hours 250 - 500 = 8 hours Over 500 = 13.5 hours
School to Careers	9-12: .01 (rounded to the nearest quarter)

Special Program Staff Position Allocation (Non-Flexible Positions)

Position	Enrollment/Allocation
English Language Teachers	1 for every 120 ELL students (rounded to the nearest quarter)
Education Assistant – ELL	1 for every ELL Teacher (7 hours)
Special Education	Allocations are based on students' EIP. Specific class size maximum exists for disability areas. Please contact the Director of Special Education if you have questions regarding class size for different disability areas.

ATHLETICS POSITION ALLOCATIONS

Athletics are offered at Jefferson County Middle School, for students enrolled in grades 6-8 at the Warm Springs K-8 Academy and Madras High School. Each school will receive an FTE allocation, each .08 FTE allocation is equivalent to one full-time coaching stipend. Coaching positions may be moved and adjusted based on sport participation.

The District will also allocate a discretionary budget to each school that may be used for travel, supplies, equipment used at the discretion of the Athletic Director and Principal.

School	Allocation
Jefferson County Middle School	1.40 FTE (17.5 stipends) 0.08 FTE Athletic Director (1 stipend) Discretionary budget: \$22,500
Warm Springs K-8 Academy	1.40 FTE (17.5 stipends) 0.08 FTE Athletic Director (1 stipend) Discretionary budget: \$22,500
Madras High School	2.44 FTE (30.5 stipends) 0.16 FTE Athletic Director (2 stipends) 1.00 FTE Athletic Director Discretionary budget: \$146,500

ACTIVITIES POSITON ALLOCATIONS

Activities are offered at Jefferson County Middle School, for students enrolled in grades 6-8 at the Warm Springs K-8 Academy and Madras High School. Each .08 FTE allocation is equivalent to one full-time advisor stipend. Stipends within each allocation may be adjusted for student enrollment.

ACTIVITIES ALLOCATIONS

School	Allocation
Jefferson County Middle School	0.08 FTE Band 0.08 FTE National Honor Society 0.08 FTE Science Fair 0.08 FTE Yearbook
Warm Springs K-8 Academy	0.08 FTE Band 0.08 FTE National Honor Society 0.08 FTE Science Fair 0.08 FTE Yearbook
Madras High School	0.08 FTE Activities Director 0.08 FTE Art 0.08 FTE Band 0.08 FTE Class Freshman 0.08 FTE Class Sophomore 0.08 FTE Class Junior 0.08 FTE Class Senior 0.08 FTE Culture Enrichment 0.08 FTE Drama 0.08 FTE FBLA 0.08 FTE Graphic Arts Club 0.16 FTE JROTC 0.16 FTE Link Crew 0.08 FTE National Honor Society 0.16 FTE Pep Club 0.08 FTE Skills USA 0.08 FTE Yearbook

EXTENDED DAYS ALLOCATIONS

Position	Extended Days
Counselor – Middle School	10 days for each 1.00 FTE
Counselor – High School	12 days for each 1.00 FTE
Teacher – Agriculture	50 days for each 1.00 FTE
Teacher – Graphics	30 days for each 1.00 FTE

**JEFFERSON COUNTY SCHOOL DISTRICT
GENERAL FUND - FTE REPORT
FYE JUNE 30, 2019**

FUNCTION		OBJECT		FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET	FY18-19 APPROVED BUDGET	FY18-19 ADOPTED BUDGET	INCREASE/ (DECREASE)	NOTES
1111	ELEMENTARY INSTRUCTION	111	LICENSED SALARIES	68.00	70.00	70.00	70.00	2.00	Increase 1.0 FTE for intown 5th grade class, reduced 1.0 FTE at VWS due to enrollment, and added 2.0 FTE to Superintendent's pool.
1111	ELEMENTARY INSTRUCTION	112	CLASSIFIED SALARIES	17.73	21.53	21.53	21.53	3.80	Transferred 1.65 FTE from Title I-A and added 2.15 FTE for Superintendent's pool.
1121	MIDDLE/JUNIOR HIGH PROGRAMS	111	LICENSED SALARIES	28.50	29.50	29.50	29.50	1.00	A 1.0 FTE was added during FY17-18 that was not budgeted for, with increased enrollment at JCMS FTE is within staffing allocation for FY18-19.
1121	MIDDLE/JUNIOR HIGH PROGRAMS	112	CLASSIFIED SALARIES	1.88	1.72	1.72	1.72	(0.16)	Decrease of .16 FTE EA support.
1121	MIDDLE/JUNIOR HIGH PROGRAMS	131	EXTENDED RESPONSIBILITY SALARIES	-	-	-	-	-	
1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	3.68	3.68	3.68	3.68	-	
1131	HIGH SCHOOL PROGRAMS	111	LICENSED SALARIES	29.85	29.00	29.00	29.00	(0.85)	Decrease as a result of Measure 98 funding.
1131	HIGH SCHOOL PROGRAMS	112	CLASSIFIED SALARIES	1.60	1.72	1.72	1.72	0.12	EA hours increased at MHS.
1131	HIGH SCHOOL PROGRAMS	113	ADMINISTRATORS					-	
1131	HIGH SCHOOL PROGRAMS	132	EXTRA DAYS SALARIES	0.42	0.42	0.42	0.42	-	
1132	HIGH SCHOOL EXTRACURRICULAR	111	LICENSED SALARIES	1.00	1.00	1.00	1.00	-	
1132	HIGH SCHOOL EXTRACURRICULAR	131	EXTENDED RESPONSIBILITY SALARIES	4.20	4.20	4.20	4.20	-	
1210	PROGRAMS FOR THE TALENTED AND GIFTED	111	LICENSED SALARIES	0.50	0.50	0.50	0.50	-	
1210	PROGRAMS FOR THE TALENTED AND GIFTED	131	EXTENDED RESPONSIBILITY SALARIES	0.08	0.08	0.08	0.08	-	
1220	LIFE SKILLS PROGRAMS	111	LICENSED SALARIES	8.00	8.00	8.00	8.00	-	
1220	LIFE SKILLS PROGRAMS	112	CLASSIFIED SALARIES	24.13	24.13	24.13	24.13	-	
1223	COMMUNITY TRANSITION CENTER	111	LICENSED SALARIES	1.00	1.00	1.00	1.00	-	
1223	COMMUNITY TRANSITION CENTER	112	CLASSIFIED SALARIES	1.59	1.59	1.59	1.59	-	
1229	BEHAVIORAL PROGRAM	111	LICENSED SALARIES	2.00	2.00	2.00	2.00	-	
1229	BEHAVIORAL PROGRAM	112	CLASSIFIED SALARIES	9.66	9.66	9.66	9.66	-	
1250	SPECIAL EDUCATION PROGRAM	111	LICENSED SALARIES	10.00	10.00	10.00	10.00	-	
1250	SPECIAL EDUCATION PROGRAM	112	CLASSIFIED SALARIES	15.47	15.47	15.47	15.47	-	
1283	ALTERNATIVE EDUCATION PROGRAM	111	LICENSED SALARIES	4.75	4.25	4.25	4.25	(0.50)	One time funding for a .50 lead teacher at Bridges was provided during FY17-18.
1283	ALTERNATIVE EDUCATION PROGRAM	112	CLASSIFIED SALARIES	2.69	2.47	2.47	2.47	(0.22)	Reduction of EA support at Bridges due to decreased enrollment.
1291	ESL INSTRUCTIONAL PROGRAM	111	LICENSED SALARIES	8.50	9.00	9.00	9.00	0.50	Increase to support ELL students at WS K-8.
1291	ESL INSTRUCTIONAL PROGRAM	112	CLASSIFIED SALARIES	9.35	8.56	8.56	8.56	(0.79)	Decrease to agree to staffing allocation guidelines.
2112	ATTENDANCE SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
2114	STUDENT ACCOUNTING SERVICES	112	CLASSIFIED SALARIES	3.34	3.34	3.34	3.34	-	
2122	COUNSELING SERVICES	111	LICENSED SALARIES	7.50	8.50	8.50	8.50	1.00	In FY17-18, one time funding was provided for a graduation counselor which was eventually funded from Measure 98 dollars, increase of 1.50 FTE for elementary counselors.
2122	COUNSELING SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
2122	COUNSELING SERVICES	132	EXTRA DAYS SALARIES	0.26	0.26	0.26	0.26	-	
2130	HEALTH & NURSING SERVICES	112	CLASSIFIED SALARIES	0.88	0.88	0.88	0.88	-	
2130	HEALTH & NURSING SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	
2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	113	ADMINISTRATORS	1.00	1.00	1.00	1.00	-	
2211	IMPROVEMENT OF INSTRUCTION SERVICES	111	LICENSED SALARIES	1.35	1.35	1.35	1.35	-	
2211	IMPROVEMENT OF INSTRUCTION SERVICES	112	CLASSIFIED SALARIES	0.50	0.50	0.50	0.50	-	

**JEFFERSON COUNTY SCHOOL DISTRICT
GENERAL FUND - FTE REPORT
FYE JUNE 30, 2019**

FUNCTION		OBJECT		FY17-18 ADOPTED BUDGET	FY18-19 PROPOSED BUDGET	FY18-19 APPROVED BUDGET	FY18-19 ADOPTED BUDGET	INCREASE/ (DECREASE)	NOTES
2211	IMPROVEMENT OF INSTRUCTION SERVICES	113	ADMINISTRATORS	0.85	0.85	0.85	0.85	-	
2220	EDUCATIONAL MEDIA SERVICES	111	LICENSED SALARIES					-	
2220	EDUCATIONAL MEDIA SERVICES	112	CLASSIFIED SALARIES	6.68	6.68	6.68	6.68	-	
2220	EDUCATIONAL MEDIA SERVICES	132	EXTRA DAYS SALARIES					-	
2321	OFFICE OF THE SUPERINTENDENT SERVICES	113	ADMINISTRATORS	2.00	1.00	1.00	1.00	(1.00)	
2321	OFFICE OF THE SUPERINTENDENT SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	
2410	OFFICE OF THE PRINCIPAL SERVICES	112	CLASSIFIED SALARIES	11.00	11.00	11.00	11.00	-	
2410	OFFICE OF THE PRINCIPAL SERVICES	113	ADMINISTRATORS	11.40	11.40	11.40	11.40	-	
2520	FISCAL SERVICES	112	CLASSIFIED SALARIES	1.00	2.00	2.00	2.00	1.00	Increase 1.0 FTE for grant coordinator position.
2520	FISCAL SERVICES	113	ADMINISTRATORS	1.00	1.00	1.00	1.00	-	
2520	FISCAL SERVICES	114	MANAGERIAL - CLASSIFIED	2.00	2.00	2.00	2.00	-	
2542	BUILDING SERVICES	112	CLASSIFIED SALARIES	21.95	21.90	21.90	21.90	(0.05)	Transferred .05 FTE to Fund 105 - PAC.
2543	GROUND SERVICES	112	CLASSIFIED SALARIES	1.00	1.00	1.00	1.00	-	
2544	MAINTENANCE SERVICES	112	CLASSIFIED SALARIES	6.80	6.80	6.80	6.80	-	
2544	MAINTENANCE SERVICES	114	MANAGERIAL - CLASSIFIED	0.90	0.90	0.90	0.90	-	
2552	VEHICLE OPERATION SERVICES	112	CLASSIFIED SALARIES	24.24	24.24	24.24	24.24	-	
2552	VEHICLE OPERATION SERVICES	113	ADMINISTRATORS	0.25	0.25	0.25	0.25	-	
2552	VEHICLE OPERATION SERVICES	114	MANAGERIAL - CLASSIFIED	1.10	1.10	1.10	1.10	-	
2572	PURCHASING SERVICES	112	CLASSIFIED SALARIES	0.33	0.33	0.33	0.33	-	
2573	WAREHOUSING & DISTRIBUTING SERVICES	112	CLASSIFIED SALARIES	0.38	0.38	0.38	0.38	-	
2640	STAFF SERVICES	112	CLASSIFIED SALARIES	2.50	2.50	2.50	2.50	-	
2640	STAFF SERVICES	113	ADMINISTRATORS	0.75	0.75	0.75	0.75	-	
2640	STAFF SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	
2660	TECHNOLOGY SERVICES	114	MANAGERIAL - CLASSIFIED	1.00	1.00	1.00	1.00	-	
TOTAL				371.52	377.39	377.39	377.39	5.87	

STATE SCHOOL FUND GRANT

2018-2019

Based on \$8.2 Billion Budget with 50/50 split as of 3/2/2018

Jefferson County, Jefferson County SD 509J

District ID: 2053

2018-2019 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,524,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$300,800.94
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	=	\$4,869,800.94

2018-2019 Experience Adjustment

District Average Teacher Experience	=	9.83
State Average Teacher Experience	=	12.07
Experience Adjustment (Difference in District and State Teacher Experience)	=	-2.24

2018-2019 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.	=	\$1,989,000.00
Trans per ADMr Rank.	54%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,392,300.00

2018-2019 Extended ADMw

2018-2019 ADMw	2017-2018 ADMw	Extended ADMw
3,954.63	3,895.16	3,954.63

2018-2019 General Purpose Grant

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

$$(3,954.63 \times [\$4500 + (\$25 \times -2.24)]) \times 1.720569561620 = \$30,237,955$$

2018-2019 Total Formula Revenue

General Purpose Grant + Transportation Grant

$$= \$30,237,955 + \$1,392,300 = \$31,630,255$$

2018-2019 State School Fund Grant

Total Formula Revenue - Local Revenue

$$= \$31,630,255 - \$4,869,801 = \$26,760,454$$

General Purpose Grant per Extended ADMw=	\$7,646
Total Formula Revenue per Extended ADMw=	\$7,998
Charter Schools Rate(ORS 338.155)=	\$7,646

Total Paid To date
SSF Small HS Grant Facility Grant

Estimated Remaining Balance Due	High Cost Disability
SSF Small HS Grant Facility Grant	

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADMINISTRATOR/CERTIFIED STAFFING ALLOCATION
FY2018-2019

GENERAL FUND																																				
	Buff				Madras				Metolius				Big Muddy K-8				WS K-8				JCMS				BCTHS				MHS				Total			
Enrollment	331	321	317		438	397	426		299	327	308		18	21	21		658	688	666		495	470	450		115	124	118		656	682	686		3010	3030	2992	
Position	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	3.00	3.00	3.00	2.50	1.50	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	2.40	2.40	2.40	10.50	11.40	11.40	10.90
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	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.00	0.00	0.00	0.00	1.16	1.16	1.16	1.16	1.32	1.32	1.32	1.32
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.00	0.08	0.08	0.08	0.00	0.08
Counselors/Dean	0.50	1.00	0.50	0.50	0.75	1.00	0.50	0.50	0.50	1.00	0.50	0.50	0.00	0.00	0.00	0.00	1.50	2.00	2.25	2.25	1.75	1.00	1.00	1.00	0.50	0.50	0.50	0.50	2.25	2.00	2.00	2.00	7.75	8.50	7.25	7.25
Classroom Teachers	13.00	13.00	12.00	12.00	17.00	17.00	16.00	17.00	12.00	12.00	12.00	12.00	2.00	2.00	2.00	2.00	26.00	28.50	28.00	28.00	16.50	19.00	17.00	18.00	3.75	4.25	4.00	4.40	21.50	28.00	26.85	26.00	111.75	123.75	117.85	119.40
Other Support	1.25	1.00	1.00	1.00	1.75	1.75	1.75	1.75	1.25	1.00	1.00	1.00	0.00	0.00	0.00	0.00	2.50	1.00	2.50	2.50	1.75	0.00	1.00	1.00	0.50	0.00	0.00	0.00	2.25	0.00	2.00	2.00	11.25	4.75	9.25	9.25
ELL Support	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	4.50	4.50	4.00	4.00	0.50	0.50	0.50	0.50	0.25	0.25	0.25	0.25	0.75	0.75	0.75	0.75	9.00	9.00	8.50	8.50
Total Allocation	16.75	17.00	15.50	15.50	21.50	21.75	20.25	21.25	15.75	16.00	15.50	15.50	2.00	2.00	2.00	2.00	37.58	39.08	39.83	39.33	22.08	22.58	21.58	22.58	6.00	6.00	5.75	6.15	29.99	34.39	35.16	34.39	151.65	158.80	155.57	156.70
Increase/(Decrease) over Staffing Matrix		0.25				0.25				0.25				-				1.50			0.50					-			4.40				7.15			
Increase/(Decrease) Proposed FY18-19 over FY17-18 Actual				1.50				0.50				0.50		-				(0.25)			-				(0.15)			-							2.10	
SPECIAL REVENUES FUND																																				
	Buff				Madras				Metolius				Big Muddy K-8				WS K-8				JCMS				BCTHS				MHS				Total			
Position	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual
Counselors/Dean	N/A	0.00	0.50	0.50	N/A	0.00	0.50	0.50	N/A	0.00	0.50	0.50	N/A	0.00	0.00	0.00	N/A	1.00	0.75	0.75	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.50	0.50	0.50	N/A	1.50	2.75	2.75
Classroom Teachers	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	0.25	0.25	0.25	N/A	2.75	2.75	2.75	N/A	4.00	4.00	4.00
Other Support	N/A	1.00	1.00	1.00	N/A	1.25	1.25	1.25	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	2.50	2.50	2.00	N/A	1.00	1.00	1.00	N/A	0.00	0.00	0.00	N/A	0.49	0.48	0.49	N/A	7.24	7.23	6.74
Total Allocation	0.00	1.00	1.50	1.50	0.00	1.25	1.75	1.75	0.00	1.00	1.50	1.50	0.00	0.00	0.00	0.00	0.00	4.50	4.25	3.75	0.00	1.00	1.00	1.00	0.00	0.25	0.25	0.25	0.00	3.74	3.73	3.74	0.00	12.74	13.98	13.49
Increase/(Decrease) Proposed FY18-19 over FY17-18 Actual				(0.50)				(0.50)				(0.50)		-				0.75			-				-			-							(0.75)	
Total Increase/(Decrease) Proposed FY18-19 over FY17-18 Actual				1.00				-				-		-				0.50			-				(0.15)			-							1.35	

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
CLASSIFIED STAFFING ALLOCATION
FY2018-2019

GENERAL FUND																																					
Position	Buff				Madras				Metolius				Big Muddy K-8				WS K-8				JCMS				BCHS				MHS				Total				
Enrollment	331	321	317		438	397	426		299	327	308		18	21	21		658	688	666		495	470	450		115	124	118		656	682	686		3010	3030	2992		
Position	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	
Office Manager (Head Secretary)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-	-	-	8.00	24.00	24.00	24.00	8.00	16.00	16.00	16.00	8.00	6.00	6.00	6.00	8.00	38.00	38.00	38.00	56.00	108.00	108.00	108.00	
Other Secretarial Support	4.00	-	4.00	-	8.00	4.00	4.00	4.00	4.00	4.00	-	-	-	-	-	-	24.00	8.00	8.00	8.00	16.00	8.00	8.00	8.00	8.00	-	-	-	24.00	-	-	-	88.00	20.00	24.00	20.00	
Media Specialist	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-	-	-	13.50	8.00	8.00	8.00	8.00	8.00	8.00	8.00	4.00	-	-	-	13.50	13.50	13.50	13.50	63.00	53.50	53.50	53.50	
Career & College Readiness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25	-	-	-	6.50	-	-	-	7.75	-	-	-	
EA General Support	22.75	30.75	22.00	23.75	30.00	34.50	31.75	31.75	20.50	28.00	26.00	26.00	1.00	-	-	-	39.25	46.50	35.50	35.50	18.50	13.75	13.75	13.75	3.00	19.75	21.50	19.75	16.00	13.75	12.75	12.75	151.00	187.00	163.25	163.25	
EA ELL Support	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-	-	-	31.50	34.00	32.50	35.00	3.50	5.75	3.50	3.50	1.75	1.75	1.75	1.75	5.25	6.00	6.00	6.00	63.00	68.50	64.75	67.25	
EA Class Size Support	1.25	1.50	4.50	8.50	6.25	5.75	11.50	11.50	2.25	2.25	10.00	11.50	-	-	-	-	4.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14.25	9.50	26.00	31.50		
Total Allocation	51.00	55.25	53.50	55.25	67.25	67.25	70.25	70.25	49.75	53.25	59.00	60.50	1.00	0.00	0.00	0.00	120.75	120.50	108.00	110.50	54.00	51.50	49.25	49.25	26.00	27.50	29.25	27.50	73.25	71.25	70.25	70.25	443.00	446.50	439.50	443.50	
Increase/(Decrease) over Staffing Matrix		4.25				-				3.50				(1.00)				(0.25)			(2.50)					1.50				(2.00)				3.50			
Increase/(Decrease) Proposed FY18-19 over FY17-18 Actual				-				(3.00)				(7.25)				-			10.00			2.25			-					1.00						3.00	
SPECIAL REVENUES FUND																																					
Position	Buff				Madras				Metolius				Big Muddy				WS K-8				JCMS				BCHS				MHS				Total				
Position	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	Staffing Matrix	FY18-19 Adopted	FY17-18 Budget	FY17-18 Actual	
EA General Support	N/A	11.50	11.50	11.50	N/A	14.50	11.50	11.50	N/A	-	-	5.75	5.75	N/A	-	-	-	N/A	29.50	42.75	42.75	N/A	-	2.25	2.25	N/A	-	-	-	N/A	-	-	-	-	55.50	73.75	73.75
EA ELL Support	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	-	-	-	-
EA Class Size Support	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	-	-	-	-
EA Childcare	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	N/A	27.50	27.50	27.50	27.50	27.50	27.50	27.50
Liaison	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-	-	N/A	-	-	-	N/A	15.00	24.00	24.00	N/A	-	-	-	N/A	-	-	-	N/A	19.00	20.00	20.00	34.00	44.00	44.00	44.00
Total Allocation	0.00	11.50	11.50	11.50	0.00	14.50	11.50	11.50	0.00	0.00	5.75	5.75	0.00	0.00	0.00	0.00	0.00	44.50	66.75	66.75	0.00	0.00	2.25	2.25	0.00	0.00	0.00	0.00	0.00	0.00	46.50	47.50	47.50	0.00	117.00	145.25	145.25
Increase/(Decrease) Proposed FY18-19 over FY17-18 Actual				-				3.00				(5.75)				-			(22.25)			(2.25)			-					(1.00)						(28.25)	
Total Increase/(Decrease) Proposed FY18-19 over FY17-18 Actual				-				-				(13.00)				-			(12.25)			-			-				-							(25.25)	

Note: Buff Elementary is paying for 4.25 hours from discretionary budget and Metolius is paying for 3.50 hours from discretionary budget.

**JEFFERSON COUNTY SCHOOL DISTRICT
ATHLETICS STAFFING (GENERAL FUND)
FY 2018-2019**

JCMS ATHLETICS		
Sport	FTE	Positions
Fall Sports		
Cross Country (Coed)	0.12	1.50
Football	0.32	4.00
Volleyball	0.20	2.50
Winter Sports		
Basketball, Boys	0.16	2.00
Basketball, Girls	0.16	2.00
Wrestling	0.12	1.50
Spring Sports		
Track	0.32	4.00
Other		
Athletics/Activities Director	0.08	1.00
Total JCMS Athletics	1.48	18.50

WS K-8 ATHLETICS		
Fall Sports	FTE	Positions
Cross Country (Coed)	0.08	1.00
Football	0.32	4.00
Volleyball	0.16	2.00
Winter Sports		
Basketball, Boys	0.16	2.00
Basketball, Girls	0.16	2.00
Wrestling	0.20	2.50
Spring Sports		
Track	0.32	4.00
Other		
Athletics/Activities Director	0.08	1.00
Total WS K-8 Athletics	1.48	18.50

MHS ATHLETICS		
Sport	FTE	Positions
Fall Sports		
Cross Country (Coed)	0.08	1.00
Football	0.36	4.50
Soccer, Boys	0.16	2.00
Soccer, Girls	0.16	2.00
Volleyball	0.24	3.00
Winter Sports		
Basketball, Boys	0.24	3.00
Basketball, Girls	0.24	3.00
Swimming (Coed)	0.08	1.00
Wrestling	0.16	2.00
Spring Sports		
Baseball	0.16	2.00
Softball	0.16	2.00
Tennis, Boys	0.08	1.00
Tennis, Girls	0.08	1.00
Track	0.24	3.00
Other		
Athletics Director	1.16	3.00
Total MHS Athletics	3.60	33.50

Note: Coaching positions may be moved and adjusted based on sport participation.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ACTIVITIES STAFFING (GENERAL FUND)
FY 2018-2019

JCMS ACTIVITIES		
Activity	FTE	Positions
Advisor		
Band	0.08	1.00
National Honor Society	0.08	1.00
Science Fair	0.08	1.00
Yearbook	0.08	1.00
Total JCMS Activities	0.32	4.00

WS K-8 ACTIVITIES		
Activity	FTE	Positions
Advisor		
Band	0.08	1.00
National Honor Society	0.08	1.00
Science Fair	0.08	1.00
Yearbook	0.08	1.00
Total WS K-8 Activities	0.32	4.00

MHS ACTIVITIES		
Activity	FTE	Positions
Activities Director	0.08	1.00
Advisor		
Art	0.08	1.00
Band	0.08	1.00
Class Freshman	0.08	1.00
Class Sophomore	0.08	1.00
Class Junior	0.08	1.00
Class Senior	0.08	1.00
Culture Enrichment	0.08	1.00
Drama	0.08	1.00
FBLA	0.08	1.00
Graphic Arts Club	0.08	1.00
JROTC	0.16	2.00
Link Crew	0.16	2.00
National Honor Society	0.08	1.00
Pep Club	0.16	2.00
Skills USA	0.08	1.00
Yearbook	0.08	1.00
Total MHS Activities	1.60	20.00

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXTENDED DAYS STAFFING (GENERAL FUND)
FY 2018-2019

JCMS		
Position	FTE	Days
Counselor	0.05	10.00
Total JCMS Extended Days	0.05	10.00

BTCHS		
Position	FTE	Days
Counselor	0.03	6.00
Total BTCHS Extended Days	0.03	6.00

WS K-8		
Position	FTE	Days
Counselor	0.05	10.00
Total WS K-8 Extended Days	0.05	10.00

MHS		
Position	FTE	Days
Counselor	0.13	24.00
Teacher - Agriculture	0.26	50.00
Teacher - Graphics	0.16	30.00
Total MHS Extended Days	0.55	104.00

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

Jefferson County School District

Bus Replacement Plan (Fund 101)

June 30, 2019

	Fleet #	Description	Capacity	Year	Meets HB2795 Mandate?	Age of Bus in Years	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Route Bus																
	SN 5	E232932 2006 BLUEBIRD BUS #5	33	2006	NO	13	\$129,780									
	12	E232933 2006 BLUEBIRD BUS #12	42	2006	NO	13						\$170,659				
	2	E230792 2005 BLUEBIRD BUS #2	84	2005	NO	14					\$165,688					
	6	E230791 2005 BLUEBIRD BUS #6	84	2005	NO	14	\$147,212				\$165,688					
	18	E230793 2005 BLUEBIRD BUS #18	84	2005	NO	14				\$160,862						
	28	E228534 2005 BLUEBIRD BUS #28	84	2005	NO	14				\$160,862						
	49	E227141 2004 BLUEBIRD BUS #49	84	2004	NO	15			\$148,380							
	50	E227142 2004 BLUEBIRD BUS #50	78	2004	NO	15			\$148,380							
	27	E225054 2003 BLUEBIRD BUS #27	78	2003	NO	16		\$144,058								
	SN 31	E205097 1998 FRHTLINER BUS #31	42	1998	NO	21						\$133,673				
	55	E256709 2013 BLUEBIRD ALL AMERICAN BUS #55	84	2013	YES	6								\$175,779		
	56	E256710 2013 BLUEBIRD ALL AMERICAN BUS #56	84	2013	YES	6								\$175,799		
	57	E256738 2013 BLUEBIRD D3RE4006 BUS #57	84	2013	YES	6								\$175,799		
	58	E260202 2014 BLUEBIRD T3RE4006 BUS #58	84	2014	YES	5									\$181,052	
	59	E260222 2015 BLUEBIRD T3RE4006 BUS #59	84	2015	YES	4									\$181,052	
	SN 60	E260240 2016 BLUEBIRD #60	77	2016	YES	3										\$177,172
	61	E260248 2016 BLUEBIRD BUS #61	77	2016	YES	3										\$177,172
	62	E266416 2017 BLUEBIRD BUS #62	84	2017	YES	2										
	63	E266417 2017 BLUEBIRD BUS #63	84	2017	YES	2										
	64	E266418 2017 BLUEBIRD BUS #64	84	2017	YES	2										
	65	E266445 2018 BLUEBIRD BUS #65	72	2018	YES	1										
	66	E266446 2018 BLUEBIRD BUS #66	84	2018	YES	1										
	69	E274877 2018 BLUEBIRD BUS #69	84	2019	YES	0										
Trip Bus																
	44	E205088 1998 THOMAS BUS #44	78	1998	YES	21		\$144,058								
	52	F148598 2007 BLUEBIRD BUS #52	78	2007	YES	12							\$172,012			
	53	E252374 2012 BLUEBIRD BUS #53	78	2012	YES	7							\$172,012			
	68	E274876 2018 BLUEBIRD BUS #68	84	2019	YES	0										
Spare Bus																
	1	E202269 1997 BLUEBIRD BUS #1	78	1997	NO	22										
	SN 11	E248678 2010 BLUEBIRD BUS #11	48	2010	YES	9										
	13	E200048 1997 BLUEBIRD BUS #13	78	1997	NO	22										
	SN 19	E208276 1999 THOMAS BUS #19	34	1999	NO	20										
	32	E186248 1993 BLUEBIRD BUS #32	84	1993	NO	26										
	33	E200049 1997 BLUEBIRD BUS #33	78	1997	NO	22										
	40	E204198 1998 THOMAS BUS #40	84	1998	NO	21										
	41	E204197 1998 THOMAS BUS #41	84	1998	NO	21										
	26	E211718 2000 THOMAS BUS #26	84	2000	NO	19										
	37	E195502 1995 BLUEBIRD BUS #37	84	1995	NO	24										
Other Student Transportation Vehicles																
	54	E252377 2011 CHEVROLET SUBURBAN #54	8	2011	YES	8						\$65,000				
	22	E227149 2003 GIRARDIN CHEVROLET BUS #22	15	2003	NO	16					\$100,000					
	67	E266444 2017 FORD EXPEDITION EL	8	2017	YES	2										\$67,500
	909	1998 CHEVY MALIBU	5	1998	YES	21	\$51,508									
	70	E266444 2018 FORD EXPEDITION EL	8	2018	NO	1										
							\$328,500	\$288,116	\$296,760	\$321,724	\$431,376	\$369,332	\$344,024	\$527,377	\$362,104	\$421,844

Jefferson County School District 509-J
Technology Replacement Plan (Fund 107)
FY18-19

Description	Quantity	Cost
Chromebooks - MHS, JCMS, BE, WSK8	120	\$27,600
Desktop Library - MHS & JCMS	60	\$45,600
Chromebook Carts	3	\$3,750
Laptops - 1/5 per school	20	\$17,000
Smartboard Desktops	20	\$13,000
Office Desktops	3	\$1,950
Library Desktop	3	\$1,950
Projectors	18	\$20,880
Upgrade wireless system	1	\$38,500
Technology parts		\$2,420
Total		\$172,650

Jefferson County School District
Textbook Adoption Schedule (Fund 108)
June 30, 2019

	FY18-19	FY19-20	FY 20-21	FY 21-22	FY 22-23
Read Well/Journeys	53,000	55,000	55,000	350,000	55,000
Social Studies 6-12	10,000	208,000			
English Proficiency (ELP)					40,000
Mathematics Elementary-Great Minds	25,000	25,000	25,000	25,000	26,000
Mathematics 6-12	15,000				
Science 6-12 Text, Kits Elem	12,000	12,000	12,000	12,000	12,000
Health & PE Textbook	35,000				
World Languages & Arts	25,000		30,000		
Electives (MS & HS)	125,000				
Total	300,000	300,000	122,000	387,000	133,000

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, 2019								
Description	Type		Total Costs	FY18-19	FY19-20	FY20-21	FY21-22	Wish List
Maintenance								
Commercial Wide Area Mower	Replacement	109.2544.0541.702.000.000.00	53,000	53,000				
			53,000	53,000	-	-	-	-
Transportation								
Bus Lift	New		25,000		25,000			
Radio System		109.2552.0541.703.000.000.00	49,000	49,000				
			74,000	49,000	25,000	-	-	-
Buildings								
MHS CTE Equipment	New	109.1131.0541.608.550.000.00	40,051	40,051				
			40,051	40,051	-	-	-	-
Food Services								
Hobart FPI00-1 Continuous Feed Food Processor	New	109.3100.0541.720.000.000.00	9,640	9,640				
Booster Heater, Compact	Replacement	109.3100.0460.720.000.000.00	2,550	2,550				
			12,190	12,190	-	-	-	-
Nursing								
AED Units	New & Replacement	109.2130.0541.720.000.000.00	22,759	22,759				
			22,759	22,759	-	-	-	-
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
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
Bridges - Floor Polisher	New		3,300					3,300
Pickup (Ford F550)	Replacement		32,000				32,000	
			68,300	-	-	-	-	68,300
TOTAL			270,300	177,000	25,000	-	-	68,300

Jefferson County School District 509-J

Maintenance Projects List (Fund 110)

June 30, 2019

Building	Grant Project	Account Code	Project	Adopted Budget
ADOPTED FY18-19 PROJECTS				
Fund 110 Projects - You MUST attached the Grant Project when requisitioning in order to track the expense accurately.				
Madras Elementary	Security Cameras	100.2544.0460.113.000.000.00	Security Cameras	4,500
Buff Elementary	Security Cameras	100.2544.0460.108.000.000.00	Security Cameras	4,500
Metolius Elementary	Security Cameras	100.2544.0460.117.000.000.00	Security Cameras	4,500
MHS	Security Cameras	100.2544.0460.608.000.000.00	Security Cameras	7,500
Transportation	Security Cameras	100.2552.0460.703.000.000.00	Bus Yard Security Cameras	4,500
WS K-8	Security Cameras	100.2544.0460.120.000.000.00	Security Cameras	2,000
Transportation	Concrete Lot	100.2552.0410.703.000.000.00	Concrete Transportation Lot	4,500
Metolius	Office Upgrade	110.4150.0520.117.000.506.00	Office Upgrade	12,000
Metolius	Windows	110.4150.0520.117.000.507.00	New Office Windows	12,000
MHS	MHS Roof Repairs	100.4150.0520.608.000.520.00	Roof Repairs/Replacement - Phase 2	200,000
MHS	Security Doors	100.2544.0460.608.000.000.00	Security Doors	4,950
WS K-8	Card/Badge Reader	100.4150.0520.120.000.510.00	Card/Badge Reader	16,800
Madras Elementary	Heating	100.4150.0520.113.000.521.00	Heating and Cooling downstairs learning room	5,500
Metolius	Tree Removal	100.2544.0389.117.000.000.00	Tree Removal	7,000
MHS	Soccer Complex	110.4150.0520.608.000.505.00	Soccer Complex	50,000
WS K-8	Cement	100.4150.0530.120.000.522.00	Exterior Cement	80,000
Districtwide	Security Upgrades	100.2544.0460.701.000.000.00	Intercom Security/Security Safety	80,000
				500,250

JEFFERSON COUNTY SCHOOL DISTRICT 509J

2018 - 2019

SCHOOL CALENDAR

JUL 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
	0	0	1			

4 Independence Day

AUG 2018						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
	0	3.5	0			

28 Inservice/Work Day
29 Inservice/Work Day
30 Inservice/Work Day
Certified & Classified
31 AM Certified
Inservice/Work Day

SEP 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						
	16	3	0	1		

3 Labor Day
4 First Student Day-
Grades Attending
Varies by School

OCT 2018						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31*			
	17	5	1	0		

12 No School-Statewide
Inservice
31 End of 1st Quarter

NOV 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19**	20**	21	22	23	24
25	26	27	28	29	30	
	12	2	2	2.5	2	

1 No School-Teacher
Grading Day
2 Inservice/Work Day
12 Veterans Day
19 No School**
20 No School**
21 No School/Non-Work
22 Thanksgiving Day
23 No School/Non-Work

DEC 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
	12	3	0	1		

22-31 Winter Break
25 Christmas Day

JAN 2019						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24*	25	26
27	28	29	30	31		
	14	3	1	2		

1 New Years Day
2-6 Winter Break
21 MLK Jr Day
24 End of 2nd Quarter
25 No School-Teacher
Grading Day

FEB 2019						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		
	16	3	0	1		

18 Presidents' Day

MAR 2019						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
	13	3	0	0		

23-31 Spring Break

APR 2019						
S	M	T	W	T	F	S
	1	2	3	4*	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
	16	5	1	0		

4 End of 3rd Quarter
5 No School-Teacher
Grading Day

MAY 2019						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
	19	3	0	1		

27 Memorial Day

JUN 2019						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10**	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						
	2	1	2	0	1	

5 Last Student Day
6 No School-Teacher
Grading Day
7 Inservice/Work Day
10 No School/No Staff
11-14 Potential Make-Up
Days

Quarter Days	
Q1	41
Q2	42
Q3	43
Q4	42

Semester Days	
S1	83
S2	85

Contractual Days

137	Regular Student Day
31	Late Start Monday
10.5	No School - Teacher Work Day
8.5	Holiday
3	**Contract days-parent conferences scheduled by school during the year
190	Total Contractual Days

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.