



FERN RIDGE SCHOOL DISTRICT 28J

LANE COUNTY, OREGON

PROPOSED BUDGET

FISCAL YEAR 2019-2020



Fern Ridge School District 28J
88834 Territorial Road, Elmira OR 97437
541-935-2253 www.fernridge.k12.or.us





FERN RIDGE SCHOOL DISTRICT 28J
TABLE OF CONTENTS

BUDGET PROCESS AND FORMAT	1
SUPERINTENDENT’S BUDGET MESSAGE	5
THE BUDGET AT A GLANCE.....	6
ENROLLMENT.....	11
FTE.....	13
DISTRICT OVERVIEW AND READER’S GUIDE.....	16
GENERAL FUND	22
DISTRICT OPERATIONS AND ADMINISTRATION	30
SPECIAL EDUCATION	40
ELMIRA ELEMENTARY.....	49
VENETA ELEMENTARY.....	54
FERN RIDGE MIDDLE SCHOOL	59
ELMIRA HIGH SCHOOL.....	68
NON-OPERATING (TRANSFERS, CONTINGENCIES AND ENDING FUND BALANCE)	80
SPECIAL REVENUE FUND	82
DEBT SERVICE FUND.....	113
CAPITAL PROJECTS FUND.....	115



FERN RIDGE SCHOOL DISTRICT 28J *BUDGET PROCESS AND FORMAT*

This section explains how the District's budget is organized and developed. The goal of the budget is to present a meaningful financial plan that can be readily understood by all members of our community and create a sound basis for decision making.

WHAT IS A BUDGET?

A budget is a **financial plan** containing estimates of revenues and expenditures for a **single fiscal year**. The District operates within a fiscal year beginning on July 1 and ending the following June 30.

Budgeting allows the District to evaluate its needs in light of the revenue sources available to meet those needs. A complete budget justifies the imposition of ad valorem (according to value) property taxes. Budget provisions are determined by Oregon's Local Budget Law, which can be found in Chapter 294 of the Oregon Revised Statutes. The law sets out several specific procedures that must be followed during the budgeting process.

WHAT IS LOCAL BUDGET LAW?

Budgeting in Oregon is a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the services. Oregon's Local Budget Law does several very special things:

- It establishes standard procedures for preparing, presenting and administering the budgets of Oregon's local governments.

- It encourages citizen involvement in the preparation of the budget before its formal adoption.
- It provides a method of estimating revenues, expenditures and proposed taxes.
- It offers a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out.

It is up to the District to prepare a budget that clearly outlines its fiscal policies and is satisfactory to its patrons. If a budget is clear and concise, taxpayers better understand how their tax dollars are spent.

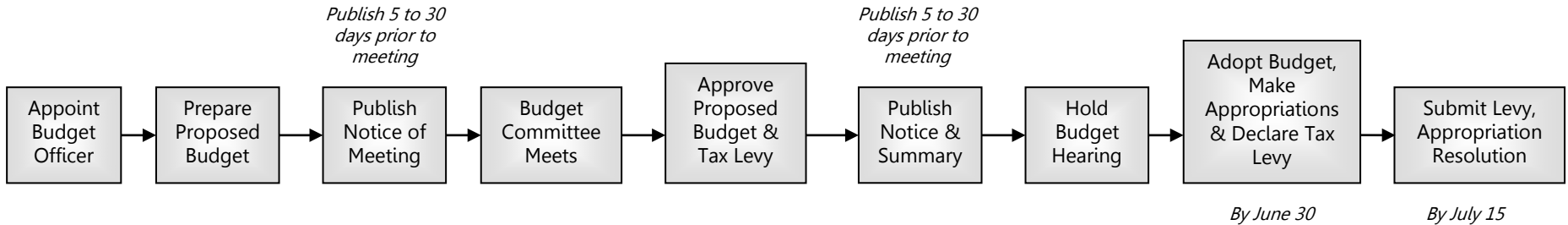
THE BUDGET PROCESS

Budgeting is not simply something that the District does once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has five parts. The budget is: 1) prepared, 2) approved, 3) adopted, 4) executed, and 5) audited.

To give the public ample opportunity to participate in the budgeting process, the District appoints a Budget Officer and forms a Budget Committee. The Budget Officer draws together necessary information and prepares the proposed budget. The Budget Committee then reviews and may revise the proposed budget before it is formally approved. Notices are published, budgets are made available for review, and public meetings are held. These requirements encourage public participation in budget-making. They also give exposure to budgeted programs and fiscal policies before the Board of Directors adopts the budget.



THE BUDGET PROCESS



2019-2020 BUDGET CALENDAR KEY DATES

June 18, 2018	Budget Officer Appointed by Board
April, 23 2019	Budget Committee Meeting <i>Overview of Budget Process, Budget Committee Role; Budget Preparation & Forecasting</i>
May 8, 2019	Notice of Budget Committee Meeting Published
May 21, 2019	Budget Committee Meeting <i>Receive Budget Message, Take Public Comment, Approve Budget & Tax Levy</i>
June 5, 2019	Notice of Budget Hearing and Budget Summary Published
June 17, 2019	School Board Meeting; Public Hearing on Approved 2019-2020 Budget <i>Budget Adopted; Appropriations Authorized, Tax Levy Declared</i>
July 15, 2019	Deadline to submit certification of tax levy to County Assessor



THE BUDGET COMMITTEE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2019

Position	Board of Directors	Term Expires	Budget Directors	Term Expires
1	Jebadiah Flowers	June 30, 2019	Erik Carlstrom	June 30, 2020
2	Andrea Larson	June 30, 2021	Joan Mariner	June 30, 2020
3	Barbara Graham-Adams	June 30, 2019	Tori Macklin	June 30, 2021
4	Mark Boren	June 30, 2021	<i>Vacant</i>	
5	Sterling Pew	June 30, 2019	Alison Garner	June 30, 2019

The budget committee is an advisory group established by statute. The committee is made up of the governing body of the District and an equal number of appointed members. The appointed members must be electors of the District; they cannot be employees, officers, or agents of the District. Budget committee members are appointed for staggered, three-year terms.

Local budget law requires that the budget committee hold at least one meeting for the purpose of receiving the budget message and budget document, and providing members of the public with an opportunity to ask questions about and comment on the budget. The District must give prior notice of the meeting(s) held for these two purposes.

The budget committee can revise the proposed budget to reflect changes it wants to make in the District’s fiscal policy; it does not have the authority to negotiate employee salaries. The committee approves the budget, approves the property tax rate, and approves the dollar amount for debt service for the payment of bond principal and interest.



BUDGET FORMAT

The budget document is organized into five major sections:

- Superintendent’s Budget Message
- The Budget at a Glance
- District Overview and Reader’s Guide
- General Fund
- Other Funds

The **Superintendent’s Budget Message** presents a comprehensive, narrative overview of the budget and explains the major influences affecting the District’s financial condition. It presents the Superintendent’s budget goals for the year and identifies changes in the budget.

The Budget at a Glance contains budget summaries for all funds, and key budget factors such as enrollment and staffing levels.

The **District Overview** and **Reader’s Guide** includes a description of the District and its programs, school board goals, the District’s guiding financial management goals and policies, a list of acronyms and a glossary of commonly used terms.

The **General Fund** is the District’s major operating fund and accounts for most of the District’s financial resources. Revenues come from two main sources: state funding and local property taxes. State funding, property taxes, and other local revenues are included in the State School Fund formula, which determines approximately 99% of General Fund operating revenue.

General Fund expenditures represent costs incurred to operate the District: salary and benefit costs for teachers, administration and support staff, student transportation, classroom supplies and materials, building maintenance and utilities, and other expenses. General Fund expenditures are presented in detail by service area. The seven service areas are:

- District Operations and Administration
- Special Education
- Elmira Elementary
- Veneta Elementary
- Fern Ridge Middle School
- Elmira High School
- Non-Operating

Other Funds includes the following:

- *Special Revenue Fund* – This fund accounts for self-supporting programs, grant funds received for specific projects, or fee-based programs.
- *Debt Service Fund* – This fund accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
- *Capital Projects Fund* – This fund accounts for revenue and expenditures for capital improvements.



FERN RIDGE SCHOOL DISTRICT 28J
SUPERINTENDENT'S BUDGET MESSAGE
2019-2020

Dear Members of the Budget Committee and Community:

Long term, sustainable K-12 education funding in Oregon remains in a state of uncertainty. As usually occurs, as we approach a new biennium (19-21), districts are charged with creating a budget without knowing the level of our funding. In February, the Governor released her proposed K-12 funding level recommendation of 8.97 billion. The week of March 4th, the co-chairs' released their proposed budget of 8.87 billion. While districts continue to hope that agreement can be reached on a more sustainable revenue package that would allow for increased K-12 funding, the FRSD has prepared this budget on the lower 8.87 billion dollar number.

The Fern Ridge School District finds itself in a relatively stable position. Revenues exceeded expenditures in 17-18, and I would expect our final audit in 18-19 to show that we were somewhere close to neutral in this regard, this current school year.

While the expected increase in state funding from the previous biennium doesn't allow us to do everything we want for our students and staff, we have been able to make some additions including the addition of a Fern Ridge Middle School teacher, the movement of a grant funded elementary school teacher to the General Fund, as well as several small increases in elementary secretary time, IA time, and a fully funded Athletic Trainer to name a few.

The District is committed to providing the best possible learning environment that is fiscally possible. I believe this proposal is an accurate depiction of the budget, and it is the most reasonable projection of our fiscal resources and uses at this time. This proposal implements the desires of the Board and utilizes fiscally responsible financial practices.

Unfortunately, the budget we are adopting for 19-20, under any scenario being discussed locally, or statewide, does not fully fund everything our students or staff deserve; however, our efforts are designed to maintain an environment that still promotes high levels of student achievement and progression of our students to college and beyond.

We are grateful to you, the budget committee and school board, for reviewing this proposed budget and thank you for generously balancing your responsibility for our district's financial plan with your heartfelt desire to do what is best for all of our students.

Professionally,

A handwritten signature in black ink, appearing to read 'Gary E. Carpenter, Jr.'.

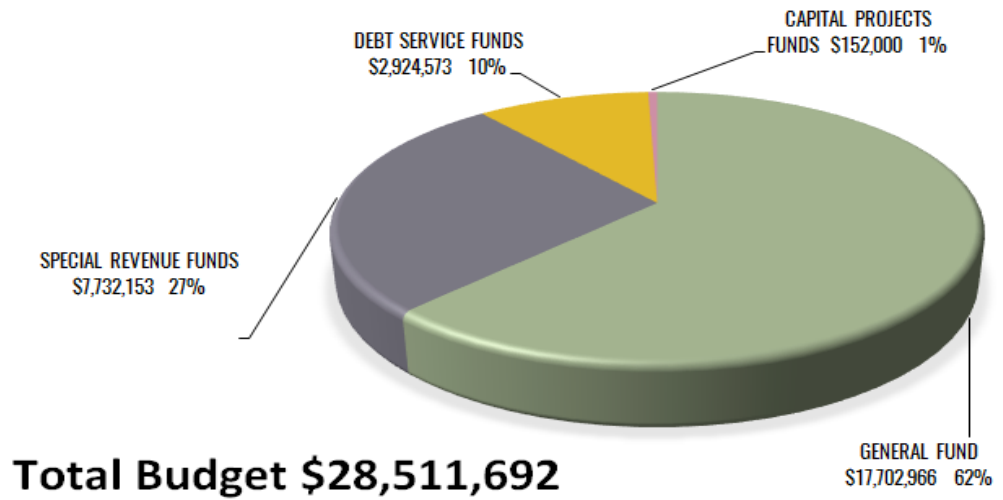
Gary E. Carpenter, Jr., Superintendent



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

The Budget: Each year the Board of Directors adopts a budget for the upcoming school year that guides our District staff in how funds are spent toward instructional programs for students.

The budget is initially put together by the Superintendent and District staff. Then, the Budget Committee reviews the budget and gathers feedback from the local community. After reviewing the budget and deliberating any possible revisions, the Budget Committee approves the budget. The School Board then adopts the budget – and this becomes the operating budget for the upcoming school year.



GENERAL FUND – This is the main operating budget. This fund pays for the instructional programs and daily operations of the District. More in-depth information on this fund is provided in the following pages of this publication.

RESTRICTED – Special Revenue Fund: This fund includes accounts for self-supporting programs, grant funds received for specific projects, or fee-based programs. Included are funds received from the federal government for Title programs, student body accounts, and reserves for textbooks, technology, maintenance improvements, and early retirement. Resources may only be used for targeted programs and services as specified by the source of the money.

RESTRICTED – Debt Service Fund: This fund accounts for the repayment of general obligation bonds and pension obligation bonds. Expenditures represent the portion of principal and interest due that year. Resources include levy on local properties for obligation bonds that approved construction and assessment to payroll for pension obligation bonds that were issued to refinance the accrued PERS liability.

RESTRICTED – Capital Projects Fund: This fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds to fund capital construction and facilities remodels.



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Adopted 2019-2020 Budget – All Fund Revenues: Revenues are classified by major source per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

REVENUES

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
REVENUE FROM LOCAL SOURCES					
1100 Taxes	4,533,956	50,000	2,249,667	-	6,833,623
1400 Transportation Fees	1,510	750	-	-	2,260
1500 Earnings on Investments	99,000	13,543	10,000	-	122,543
1600 Food Service	-	142,200	-	-	142,200
1700 Extracurricular Activities	1,500	385,915	-	-	387,415
1900 Other Revenue from Local Sources	148,000	61,750	664,906	-	874,656
TOTAL REVENUE FROM LOCAL SOURCES	4,783,966	654,158	2,924,573	-	8,362,697
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted Revenue	25,000	-	-	-	25,000
2200 Restricted Revenue	-	-	-	-	-
TOTAL REVENUE FROM INTERMEDIATE SOURCES	25,000	-	-	-	25,000
REVENUE FROM STATE SOURCES					
3100 Unrestricted Grants-in-Aid	10,575,601	650,960	-	-	11,226,561
3200 Restricted Grants-in-Aid	-	320,306	-	-	320,306
TOTAL REVENUE FROM STATE SOURCES	10,575,601	971,266	-	-	11,546,867
REVENUE FROM FEDERAL SOURCES					
4500 Restricted Revenue Through the State	-	1,849,199	-	-	1,849,199
4700 Grants-in-Aid Through Intermediate Agencies	-	91,292	-	-	91,292
TOTAL REVENUE FROM FEDERAL SOURCES	-	1,940,491	-	-	1,940,491
OTHER SOURCES					
5200 Interfund Transfers	-	952,990	-	-	952,990
5400 Resources - Beginning Fund Balance	2,318,399	3,213,248	-	152,000	5,683,647
TOTAL OTHER SOURCES	2,318,399	4,166,238	-	152,000	6,636,637
TOTAL REVENUES	17,702,966	7,732,153	2,924,573	152,000	28,511,692



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Proposed 2019-2020 Budget – All Fund Expenditures: Expenditures are classified by object per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

EXPENDITURES

	<i>GENERAL FUND</i>	<i>SPECIAL REVENUE FUNDS</i>	<i>DEBT SERVICE FUNDS</i>	<i>CAPITAL PROJECTS FUND</i>	<i>TOTAL ALL FUNDS</i>
SALARIES					
110 Regular Salaries	6,778,660	821,047	-	-	7,599,707
120 Nonpermanent Salaries	202,399	33,716	-	-	236,115
130 Additional Salary	73,572	189,530	-	-	263,102
TOTAL SALARIES	7,054,631	1,044,293	-	-	8,098,924
ASSOCIATED PAYROLL COSTS					
210 Public Employees Retirement System	2,070,241	243,366	-	-	2,313,607
220 Social Security Administration	539,317	78,855	-	-	618,172
230 Other Required Payroll Costs	97,003	3,587	-	-	100,590
240 Contractual Employee Benefits	2,512,987	320,504	-	-	2,833,491
270 Post Retirement Health Benefits	-	382,230	-	-	382,230
TOTAL ASSOCIATED PAYROLL COSTS	5,219,548	1,028,542	-	-	6,248,090
PURCHASED SERVICES					
310 Instructional, Professional and Technical Services	123,596	100,139	-	-	223,735
320 Property Services	731,980	266,890	-	-	998,870
330 Student Transportation Services	1,140,265	23,300	-	-	1,163,565
340 Travel	18,129	5,049	-	-	23,178
350 Communication	51,715	1,800	-	-	53,515
360 Charter School Payments	115,000	650,960	-	-	765,960
370 Tuition	351,500	-	-	-	351,500
380 Non-instructional Professional and Technical Services	162,559	548,600	-	-	711,159
390 Other General Professional and Technological Services	650	540,342	-	-	540,992
TOTAL PURCHASED SERVICES	2,695,394	2,137,080	-	-	4,832,474
SUPPLIES AND MATERIALS					
410 Consumable Supplies and Materials	194,653	589,785	-	-	784,438
420 Textbooks	12,000	75,374	-	-	87,374
430 Library Books	5,200	-	-	-	5,200
440 Periodicals	1,795	-	-	-	1,795



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

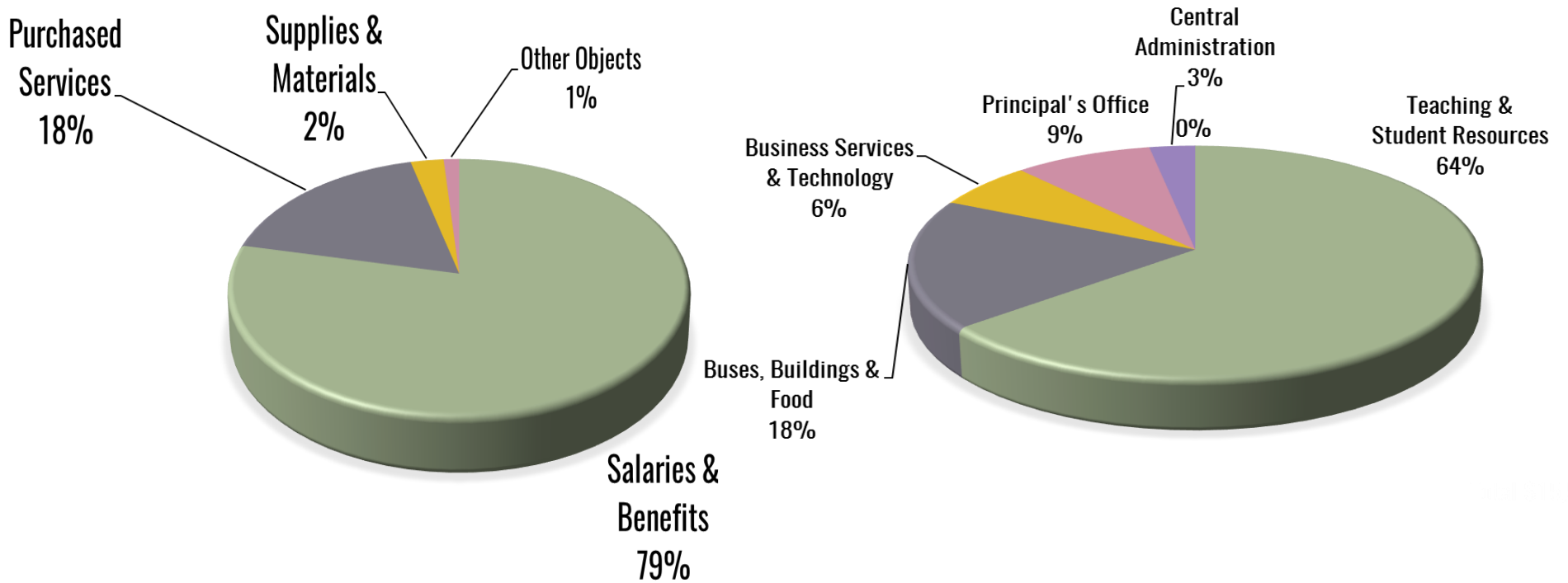
EXPENDITURES	<i>GENERAL FUND</i>	<i>SPECIAL REVENUE FUNDS</i>	<i>DEBT SERVICE FUNDS</i>	<i>CAPITAL PROJECTS FUND</i>	<i>TOTAL ALL FUNDS</i>
450 Food	-	50,000	-	-	50,000
460 Non-consumable Items	38,182	35,450	-	-	73,632
470 Computer Software	67,290	10,913	-	-	78,203
480 Computer Hardware	45,744	193,657	-	-	239,401
TOTAL SUPPLIES AND MATERIALS	364,864	955,179	-	-	1,320,043
CAPITAL OUTLAY					
520 Buildings Acquisition	-	-	-	2,000	2,000
530 Improve other than build	-	8,426	-	-	8,426
540 Depreciable Equipment	-	220,000	-	-	220,000
550 Depreciable Technology	-	142,818	-	150,000	292,818
590 Other Capital Outlay	-	7,500	-	-	7,500
TOTAL CAPITAL OUTLAY	-	378,744	-	152,000	530,744
OTHER OBJECTS					
610 Redemption of Principal	-	-	906,582	-	906,582
620 Interest	-	-	1,946,624	-	1,946,624
640 Dues and Fees	21,265	10,670	2,000	-	33,935
650 Insurance and Judgements	156,800	-	-	-	156,800
670 Taxes and Licenses	1,720	-	-	-	1,720
690 Grant Indirect Charges	-	20,645	-	-	20,645
TOTAL OTHER OBJECTS	179,785	31,315	2,855,206	-	3,066,306
TRANSFERS					
710 Fund Modifications	952,990	-	-	-	952,990
TOTAL TRANSFERS	952,990	-	-	-	952,990
OTHER USES OF FUNDS					
810 Planned Reserve	310,284	2,157,000	-	-	2,467,284
820 Reserved for Next Year	925,470	-	69,367	-	994,837
TOTAL OTHER USES OF FUNDS	1,235,754	2,157,000	69,367	-	3,462,121
TOTAL EXPENDITURES	17,702,966	7,732,153	2,924,573	152,000	28,511,692



FERN RIDGE SCHOOL DISTRICT 28J

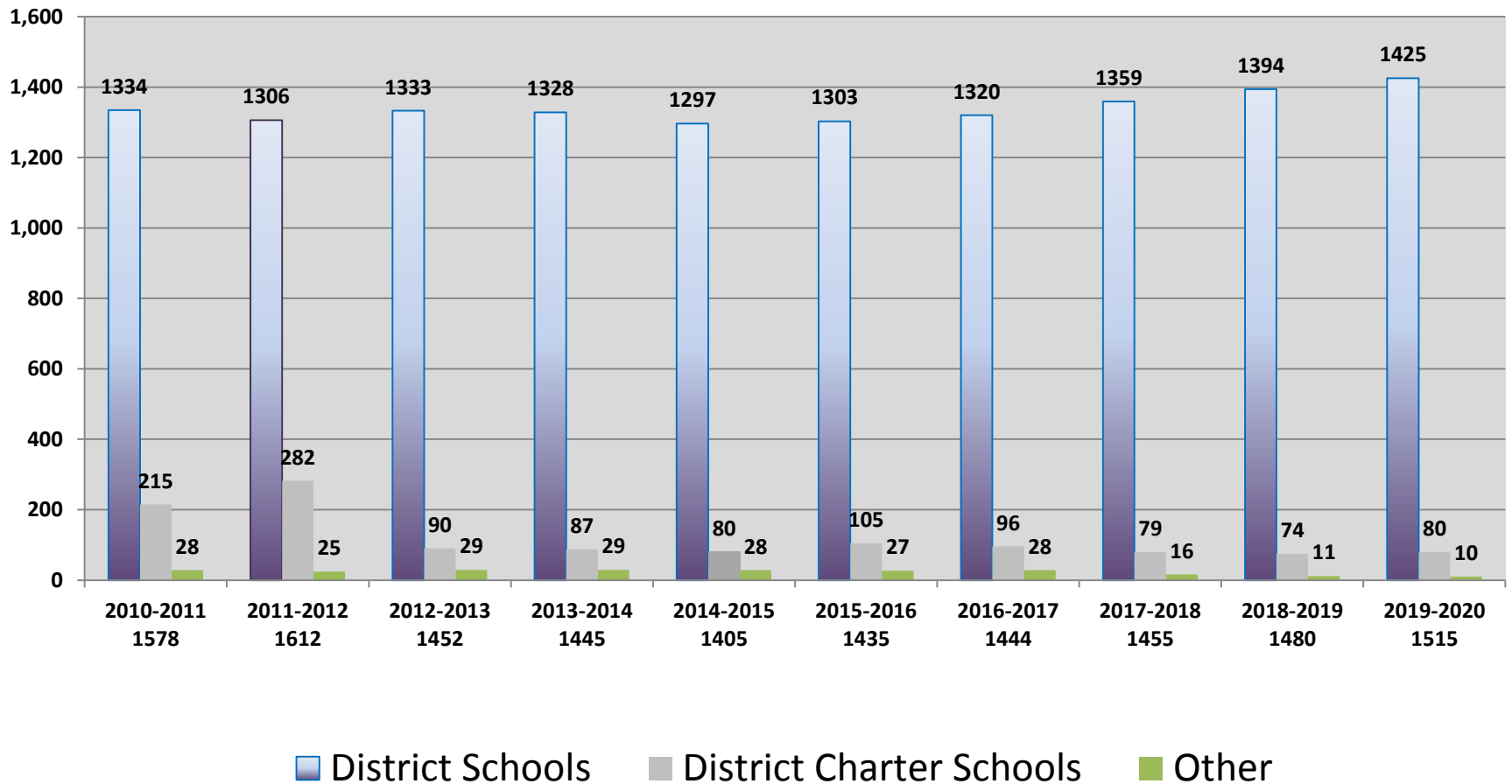
THE BUDGET AT A GLANCE

Proposed 2019-2020 General Fund Operating Budget by Object: the graph below shows how the 2019-2020 General Fund is budgeted by specific categories. As the graph shows nearly 78% of the general Fund budget is proposed to pay for people (salaries, and benefits), and the majority of those people are licensed teachers.

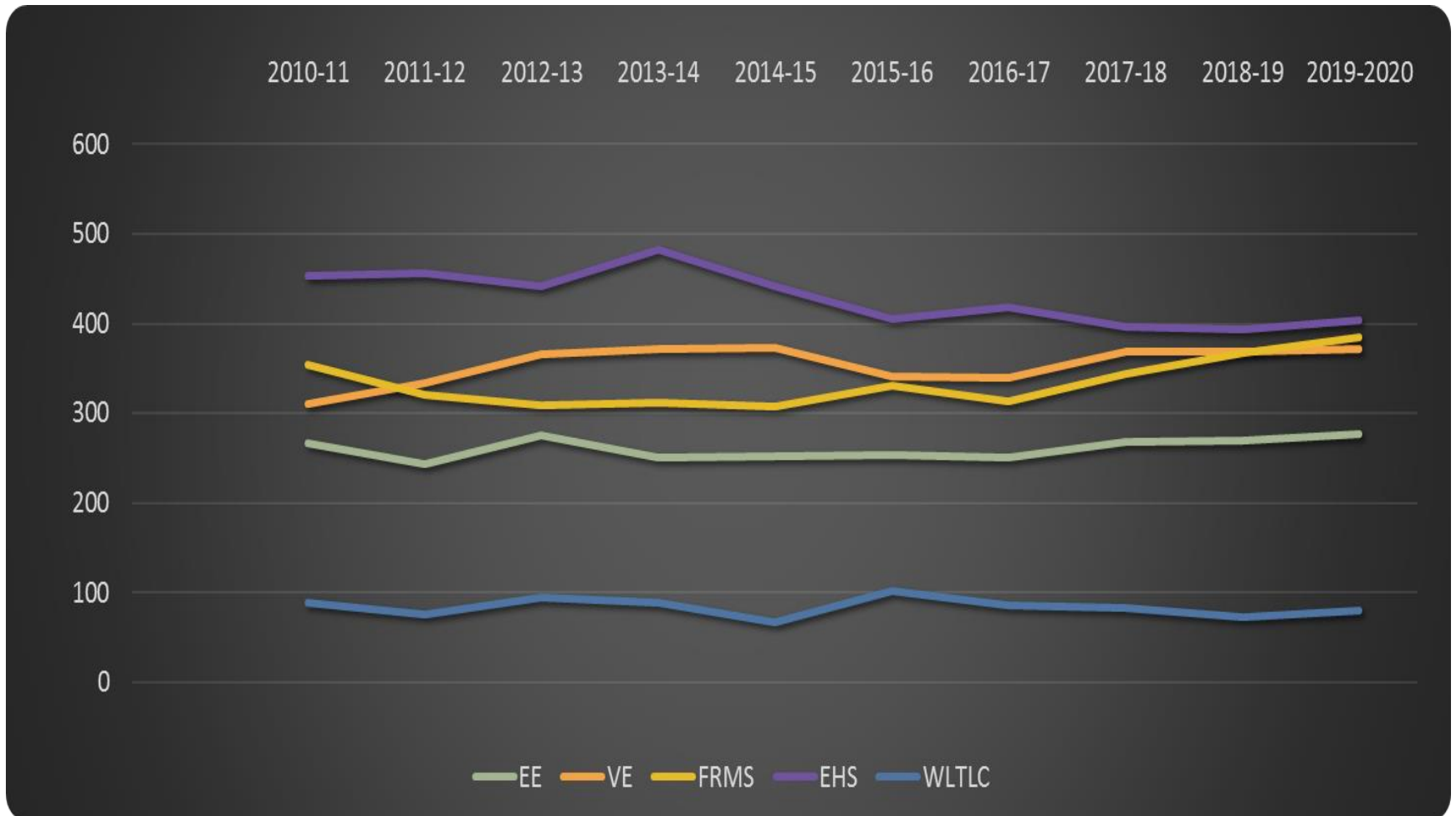


Historical Enrollment 2010-2011 to 2019-2020

Student Enrollment and State Per Pupil Funding: Student enrollment is expressed as ADMr, or average daily resident membership. It represents the average annual enrollment as of June 30. The state uses ADMr as the basis for allocating funding under the State School Fund formula, as money is provided to districts on a per student basis. The graph below shows a history of changes in student ADMr over the past nine years and provides a forecast for next year, which is what our State School Fund revenues estimates are based on.



Enrollment by Building





FERN RIDGE SCHOOL DISTRICT 28J
FULL TIME EQUIVALENT - FTE

	2016/2017 Actuals	2017/2018 Adopted	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
GENERAL FUND						
LICENSED STAFF	65.770	67.838	69.400	72.750		
CLASSIFIED STAFF	43.183	46.359	49.079	48.742		
ADMINISTRATIVE STAFF	7.715	6.825	8.875	8.875		
CONFIDENTIAL STAFF	4.850	4.925	5.000	5.000		
TOTAL ALL STAFF GENERAL FUND	121.518	125.946	132.354	135.367	-	-

INSTRUCTION FTE

GENERAL FUND ELEMENTARY PROGRAMS	28.438	28.406	30.844	32.469		
MIDDLE SCHOOL PROGRAMS	11.170	12.219	13.219	14.000		
HIGH SCHOOL PROGRAMS	19.958	19.458	19.458	20.083		
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	4.719	9.029	10.273	11.060		
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	15.313	15.529	14.748	14.280		
ENGLISH SECOND LANGUAGE PROGRAMS	0.750	0.750	0.750	0.750		
TOTAL INSTRUCTION FTE	80.347	85.391	89.291	92.642	-	-

SUPPORT SERVICES FTE

GUIDANCE SERVICES	2.000	2.000	2.000	2.000		
PSYCHOLOGICAL SERVICES	1.750	1.550	1.550	1.750		
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	1.850	1.850	1.850	2.000		
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	2.240	2.250	2.250	2.250		
EDUCATIONAL MEDIA SERVICES	2.225	2.225	2.225	2.225		
EXECUTIVE ADMINISTRATION SERVICES	1.950	1.975	2.000	2.000		
OFFICE OF PRINCIPAL SERVICES	12.856	11.688	13.688	13.500		
OTHER SUPPORT SERVICES	-	-	-	-		
FISCAL SERVICES	2.900	2.925	2.950	2.950		
OPERATING AND MAINTENANCE OF PLANT SERVICES	10.400	11.068	11.500	11.000		
STUDENT TRANSPORTATION SERVICES	0.050	0.050	0.050	0.050		
TECHNOLOGY SERVICES	2.950	2.975	3.000	3.000		



FERN RIDGE SCHOOL DISTRICT 28J
FULL TIME EQUIVALENT - FTE

	2016/2017 Actuals	2017/2018 Adopted	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
TOTAL SUPPORT SERVICES FTE	41.171	40.555	43.063	42.725	-	-
TOTAL GENERAL FUND FTE	121.518	125.946	132.354	135.367	-	-
SPECIAL REVENUE/OTHER FUNDS						
INSTRUCTION FTE						
ELEMENTARY PROGRAMS		1.000	1.000	1.000		
MIDDLE SCHOOL PROGRAMS		0.438	0.438	0.438		
HIGH SCHOOL PROGRAMS	0.792	0.792	1.292	1.292		
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	0.813	-		-		
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	3.563	5.094	5.094	5.219		
EDUCATIONALLY DISADVANTAGED	8.063	9.309	9.309	9.995		
TOTAL INSTRUCTION FTE	13.229	16.632	17.132	17.943	-	-
SUPPORT SERVICES FTE						
GUIDANCE SERVICES		1.000	1.000	1.000		
OTHER SUPPORT SERVICES	0.010					
TOTAL SUPPORT SERVICES FTE	0.010	1.000	1.000	1.000	-	-
FACILITIES ACQUISITION AND CONSTRUCTION FTE						
SERVICE AREA DIRECTION	0.300	0.125				
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION FTE	0.300	0.125	-	-	-	-
TOTAL OTHER FUNDS FTE	13.539	17.757	18.132	18.943	-	-
FTE BY FUNCTION (ALL FUNDS)						
INSTRUCTION	93.576	102.023	106.42	110.59	-	-
SUPPORT SERVICES	41.181	41.555	44.06	43.73	-	-
ENTERPRISE & COMMUNITY	-	-				
FACILITY ACQUISITION & CONSTRUCTION	0.300	0.125				
TOTAL DISTRICT FULL TIME EQUIVALENT	135.058	143.703	150.485	154.310	-	-



FERN RIDGE SCHOOL DISTRICT 28J ***DISTRICT OVERVIEW & READER'S GUIDE***

THE DISTRICT

The Fern Ridge School District 28J is located primarily in Lane County, Oregon with a small portion extending into Douglas County. The total area encompasses 214 square miles, serving children from the surrounding communities of Walton, Noti, Veneta and Elmira. The District's size, rural setting, proximity to Eugene, Fern Ridge Reservoir and easy access to the Oregon coast make Fern Ridge an attractive place to live and raise children.

In 1911 Union High School District No. 4 began serving the students in our area. On June 16, 1960, Union High District No. 4 became a unified district and Lane County School District 28J became the official new District name, the 28th district to form in Lane County. The "J" stands for "joint" because the District's area extends across two counties. All in all, the District has been providing education to the children of our area for over 96 years.

Fern Ridge School District 28J is now one of sixteen school districts in Lane County with a full-time equivalent population of approximately 1,400 students. The District is comprised of four schools (Elmira Elementary, Veneta Elementary, Fern Ridge Middle School, and Elmira High School), and one charter school (West Lane Technical Learning Center).

THE SCHOOL BOARD

The school board is the governing body of the District, and is responsible for setting policy, approving expenditures and contracts, appointing the Superintendent, and hiring, terminating and approving resignations of all certified, classified and administrative staff. The Board of Directors is comprised of five citizens, elected on a district-wide basis, who serve four-year terms, which are staggered so that no more than four members are elected in a given year. The Board and five appointed citizen members make up the Budget Committee.

SCHOOL BOARD GOALS

Vision: Provide excellence for every student so that each will reach their greatest potential.

The Big Picture Goal: Partner with District personnel, parents, and the community to ensure that we provide excellence in every classroom for every student every day so that each student will reach their greatest potential.

- 1.** Develop structure to achieve district vision by implementing annual district-wide survey to help focus board direction.
- 2.** Provide a comprehensive system of support services to facilitate student and staff success both academically and personally.
- 3.** Ensure the District is staffed with personnel who make enlightened decisions that focus on all students achieving high standards.
- 4.** Invite the community and families to share with schools and district as a whole to emphasize the need for continuous improvement in classroom instruction and student success.

CITIZEN INVOLVEMENT

The citizens are the most important part of the District organization. District services are directed to meet the needs of the citizens. Public hearings are held so that citizens can contribute to the planning and budgeting process of the District. Citizens may express their concerns and requests to their representatives on the School Board, Budget Committee and other District committees. Citizens are also encouraged to attend the various public hearings held regarding the District.



Notices of all budget committee meetings and budget hearings are published in the legal notices section of the *Fern Ridge Review* and/or *The Register Guard*. In addition, the School Board meeting calendar and all School Board meeting agendas and minutes can be viewed on the District's website at www.fernridge.k12.or.us/school-board-2.

FINANCIAL MANAGEMENT GOALS AND POLICIES

The budget was developed to reflect Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. The District uses a fund accounting system to categorize revenues and expenditures together into accounting reporting units called "funds." Each fund is distinct and is segregated for the purpose of carrying on specific activities within that fund.

Revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The district's fiscal management goals and policies provide the framework for financial planning and decision making by the school board, superintendent, budget committee, and district staff. The fiscal management goals are designed to ensure the district's financial integrity which, along with prudent management of the district's financial resources, is necessary if the district is to provide the educational services, support services and facilities that address student needs as well as community expectations.

The following goals and policies are intended to guide the district in its financial matters. The goals are broad statements of board philosophy for the district's fiscal management.

Fiscal Management Goals

1. The district will establish a financial base sufficient to support high quality and innovative educational programs which meet student need.
2. The district will follow prudent and professional financial management practices in order to achieve and maintain long-term financial stability.
3. The district will demonstrate to the district's taxpayers and the financial community that the district is well managed through yearly certified audit(s).
4. The district will have an adequate capital improvement program that maintains district assets, provides for student and employee safety, maintains a quality instructional environment, and affords the ability to address changes in enrollment.
5. The district will continually review and improve its formal budget document and other financial information so resources, expenditures, and the district's financial position are transparent.
6. The district will communicate, as permitted by law, with its employees and the community so that they understand the district's program requirements and financial status.

Fiscal Management Policies

The district will strive to establish a stable revenue base for the operating budget for program needs through cooperation with its



FERN RIDGE SCHOOL DISTRICT 28J *DISTRICT OVERVIEW & READER'S GUIDE*

associations, legislators, and other districts and public agencies. The district may periodically make capital funding requests to assure adequate safety and preservation of school buildings, district equipment, and other capital assets.

1. The board will establish funds as needed to support effective and efficient service delivery. The budget committee and the board will review each fund annually as the budget is prepared and reviewed. If certain funds are not found to enhance the district's services or financial goals, they will be re-allocated.
2. Each fund will maintain an appropriate contingency account to meet unanticipated requirements that may occur during the budget year. Cash reserves and fund balances will be consistent with generally accepted accounting practices and local budget law. The targeted contingency goal for the general fund should be no less than two percent of the operating budget. The district will review other funds for contingency and cash reserve requirements to ensure that each fund has sufficient reserves and a positive balance at year end, as required by local government or best practice budget law.
3. The district will maintain an ending fund balance in the general fund, in order to provide stable services and employment to offset cyclical variations in revenues and expenditures.

The targeted floor for the ending fund balance will be at five percent of annual operating revenues. Taking into consideration revenue and expenditure volatility and other district needs, the board will allocate an appropriate portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget. The UEFB may not be spent or appropriated during the fiscal year in which it is budgeted.

Once the targeted five percent for the ending fund balance has been achieved, the superintendent and/or business manager at superintendent's request will advise the board if at any time the ending fund balance falls below or is projected to fall below that amount. The superintendent and/or business manager at superintendent's request will update the board on the financial condition of the district and present financial options for board consideration.

If district revenues are less than anticipated, operating capital and ending fund balance allocations will be reviewed by the board for possible program fiscal support reductions. The board may decide to use a portion of the projected ending fund balance to stabilize services. When such a determination is made, the board will adopt a plan to rebuild reserves to the five percent targeted goal over a five year period or less.

4. The district will consistently fund dedicated reserve and replacement accounts for its future liabilities, claims and fixed assets. Each dedicated reserve account will include clear standards for setting the amount of the reserve.
5. Excess one-time funds may be available for capital improvement, equipment, automation or other one-time projects that improve the district's productivity and efficiency, but only if the ending fund balance is deemed to be sufficient.
6. Each fund will maintain adequate cash reserves or contingency in order to meet operating cash flow needs or borrow internally from another fund, or as a last resort, borrow externally to provide for cash requirements.



ACRONYMS

ADM_r Average Daily Membership (regular)
ADM_w Average Daily Membership
(weighted)
AYP Adequate Yearly Progress
CCSS Common Core State Standards
CIP Consolidated Improvement Plan
COSA Confederation of School
Administrators
CTE Career Technical Education
DO District Office
EES Elmira Elementary School
EHS Elmira High School
ELD English Language Development
ESD Education Service District
FREA Fern Ridge Education Association
FRSD Fern Ridge School District
GAAP Generally Accepted Accounting
Principles
GASB Government Accounting Standards
Board
FTE Full Time Equivalent

IDEA Individuals with Disabilities Education
Act
IEP Individualized Educational Program
LUBC Lane Unified Bargaining Council
NCLB No Child Left Behind
OAKS Oregon Assessment of Knowledge
and Skills
OAR Oregon Administrative Rules
ODE Oregon Department of Education
OPSRP Oregon Public Service Retirement
Plan
ORS Oregon Revised Statutes
OSAA Oregon School Activities Association
OSBA Oregon School Boards Association
OSEA Oregon School Employees
Association
PBS Positive Behavior Support
PERS Public Employees Retirement System
RIF Reduction in Force
SPED Special Education
SSF State School Fund

SSID Secure Student Identification
TAG Talented and Gifted
TOSA Teacher on Special Assignment
VES Veneta Elementary School
WLTLC West Lane Technical Learning
Center
YTP Youth Transition Program



GLOSSARY

ADM

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

ADM_w

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".

APPROPRIATION

Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

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.

ASSESSED VALUE

The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSETS

Resources owned or held by a government which have monetary value.

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.

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

Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

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 OFFICER

Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.

BUDGET TRANSFERS

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

CAPTIAL OUTLAY

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

CASH BASIS

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

CONTINGENCY

A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.



GLOSSARY

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

The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

ENCUMBRANCE

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

ENDING FUND BALANCE

The difference between a fund's resources and requirements at year end.

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.

EXPENDITURES

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FTE

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

FISCAL YEAR

A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments.

FIXED ASSETS

Assets of a long term character which are intended to continue to be held or used, such as land, buildings, improvements, machinery and equipment.

FUNCTION

Expenditure classification identifying the activity or principal purpose for which an expenditure is made.

FUND

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

GENERAL FUND

A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund.

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GENERAL OBLIGATION (GO) BOND

A bond that is secured by the pledge of a government's "full faith and credit". General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly associated to one service.

INTERFUND TRANSFER

A transfer made from one fund to another and authorized by resolution or ordinance.

LEVY

Amount of ad valorem tax certified by a local government for the support of the governmental activities.

LIABILITIES

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.



GLOSSARY

MODIFIED ACCRUAL BASIS

All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred.

OBJECT

A grouping of expenditures, such as personal services, materials and supplies, capital outlay, debt services, and other types of requirements.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the district are controlled. The use of an annual operating budget is required by state law.

PAYROLL EXPENSES

Amounts paid by the district on behalf of employees in addition to gross salary. Examples are group health premiums; contributions to public employees retirement system (PERS); social security (FICA); and workers' compensation.

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.

PROGRAM

A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPOSED BUDGET

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PUBLICATION

Public notice given by a publication in a newspaper of general circulation within the boundaries of the local government.

REQUIREMENT

An expenditure or net decrease to a fund's resources.

RESERVE FUND

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

RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

STATE SCHOOL FUND

The major appropriation of state support for public schools. State School Fund grants are distributed to school district on a per-student basis. The State School Fund formula adopted by the legislature includes monies from the State School Fund plus local property taxes and some other local revenues. This formula determines over 90% of the district's general fund revenues.

SUPPLEMENTAL 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.

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

Amount set aside in the budget to be used as a cash carryover to the next year's budget. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.



FERN RIDGE SCHOOL DISTRICT 28J **GENERAL FUND RESOURCES**

Resources supporting District General Fund operations primarily reflect local and state revenues, with additional income representing federal, county, and other sources. The largest portion, which includes state funding and local property taxes, is determined by the State School Fund (SSF) formula. Since Measure 5 property tax limitations were approved in 1990, state appropriations for K-12 education are decided each biennium by the legislature. Amounts paid by the state are highly dependent upon corporate and personal income taxes as well as local property taxes.

STATE SCHOOL FUND

The SSF formula was developed with the goal of providing equal funding to all districts, with funds allocated on a weighted, per-student basis. Extra weighting is provided for special education, English language learners, students living in poverty, and teen parents. To determine a district's general purpose grant, the weighted student count is multiplied by a statewide target grant amount (currently \$4,500), which is adjusted to reflect average teacher experience. Based on individual district expenditures, a transportation grant, high cost disabilities grant and facilities grant are added to the general purpose grant to determine total formula revenue. Once total formula revenue is calculated, local property taxes and other specified revenues are deducted to determine the amount of the grant to be paid to a district.

PROPERTY TAXES

Under Measure 5, district property taxes are based on a permanent tax rate of \$4.82 per \$1,000 of assessed value, applied to the value of real and personal property located within district boundaries. Tax revenues budgeted for 2017-2018 assume a 3.9% increase in assessed values and a collection rate of 95%. Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 35% of the outstanding balance of

uncollected taxes will be received during the 2018-2019 fiscal year. Other property tax-related revenues include interest earnings from delinquent taxes.

OTHER STATE FUNDING FORMULA REVENUES

- County School Fund – Miscellaneous tax receipts from Lane County distributed on a per student basis.
- Common School Fund – State allocation per ORS 327.403 distributed on a per student basis (varies from year to year).
- Federal Forest Fees – Receipts under ORS 294.060 from forest reserve rentals, sales of timber, and other sources from forest reserves within the State of Oregon.
- State Managed County Timber – Revenue in addition to that distributed through the county school fund per ORS 530.

OTHER SOURCES OF REVENUE

The district receives money from a variety of sources that are not deducted from the SSF grant. These include interest earnings; receipts from the rental and use of school facilities; services provided to charter schools; and other miscellaneous revenues.

BEGINNING FUND BALANCE

Other General Fund resources include unexpended resources and the unappropriated ending fund balance carried over from the previous year. These resources are also excluded from the SSF formula.



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND RESOURCES

RESOURCES	2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
REVENUE FROM LOCAL SOURCES						
R1111 CURRENT YEAR'S TAXES	3,906,852	4,141,306	4,310,910	4,440,888		
R1112 PRIOR YEAR'S TAXES	77,515	65,341	68,067	73,068		
R1114 PAYMENTS IN LIEU PROP TAX	3,358	4,050	-	-		
R1190 PENALTIES & INT ON TAXES	16,936	12,592	20,000	20,000		
R1412 TRANS OTHER DIST IN STATE	2,167	1,414	-	1,510		
R1500 EARNINGS ON INVESTMENTS	25,759	83,849	31,502	99,000		
R1740 FEES	1,260	1,286	1,200	1,500		
R1910 RENTALS	3,229	2,217	3,000	3,000		
R1930 RENT LEASE PAY PRIV CONTR	12,874	12,874	12,500	12,500		
R1943 SVCS PROVIDED CHARTER SCH	2,036	2,213	2,000	2,500		
R1960 RECOVER PRIOR YR EXPEND	1,135	(2,862)	1,000	1,000		
R1980 FEES CHARGED TO GRANTS	16,880	20,772	12,097	19,000		
R1990 MISCELLANEOUS	120,098	108,476	5,200	110,000		
TOTAL REVENUE FROM LOCAL SOURCES	4,190,099	4,453,528	4,467,476	4,783,966	-	-
REVENUE FROM INTERMEDIATE SOURCES						
R2101 COUNTY SCHOOL FUNDS	23,458	22,135	30,000	25,000		
R2102 ESD APPORTIONMENT	-	284,371	-	-		
R2200 RESTRICTED REVENUE	-	-	284,569	-		
TOTAL REVENUE FROM INTERMEDIATE SOURCES	23,458	306,506	314,569	25,000	-	-
REVENUE FROM STATE SOURCES						
R3101 STATE SCHOOL FUND	7,516,532	8,956,157	9,449,586	10,430,700		
R3103 COMMON SCHOOL FUND	195,781	161,578	148,849	144,901		
R3104 STATE MANAGED COUNTY TIMB	592,411	542,740	-	-		
R3299 OTHER RESTRICTED GRANTS	814	-	-	-		
TOTAL REVENUE FROM STATE SOURCES	8,305,538	9,660,476	9,598,435	10,575,601	-	-
REVENUE FROM FEDERAL SOURCES						
R4801 FEDERAL FOREST FEES	11,204	63,529	-	-		
TOTAL REVENUE FROM FEDERAL SOURCES	11,204	63,529	-	-	-	-
OTHER SOURCES						
R5200 INTERFUND TRANSFERS	-	86,699	-	-		
R5300 SALE OF FIXED ASSETS	5,738	-	-	-		
R5400 RESOURCES-BEG. FUND BAL.	1,277,016	1,194,342	2,180,042	2,318,399		
TOTAL OTHER SOURCES	1,282,754	1,281,041	2,180,042	2,318,399	-	-
TOTAL GENERAL FUND RESOURCES	13,813,053	15,765,080	16,560,522	17,702,966	-	-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SUMMARY BY OBJECT

REQUIREMENTS	2016/2017 Actuals	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
100 SALARIES	5,922,373	6,005,765	6,670,964	7,054,631		
200 ASSOCIATED PAYROLL COSTS	3,470,190	3,976,872	4,613,071	5,219,548		
300 PURCHASED SERVICES	2,096,655	2,215,769	2,515,049	2,695,394		
400 SUPPLIES AND MATERIALS	178,281	216,636	318,902	364,864		
500 CAPITAL OUTLAY	-	-	-	-		
600 OTHER OBJECTS	124,262	139,319	161,743	179,785		
700 TRANSFERS	826,950	656,087	823,500	952,990		
800 OTHER USES OF FUNDS	-	-	1,457,293	1,235,754		
TOTAL GENERAL FUND REQUIREMENTS	12,618,711	13,210,447	16,560,522	17,702,966		-



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY FUNCTION

REQUIREMENTS	2016/2017 Actuals	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000 INSTRUCTION	6,677,608	7,265,678	8,240,292	8,868,127		
2000 SUPPORT SERVICES	5,114,153	5,288,682	6,039,437	6,646,095		
5200 TRANSFERS OF FUNDS	826,950	656,087	823,500	952,990		
6000 CONTINGENCIES	-	-	285,595	310,284		
7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,171,698	925,470		
TOTAL GENERAL FUND REQUIREMENTS	12,618,711	13,210,447	16,560,522	17,702,966		-

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SUMMARY BY SERVICE AREA

REQUIREMENTS	2016/2017 Actuals	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
DISTRICT OPERATIONS AND ADMINISTRATION	2,538,274	2,691,025	3,107,484	3,514,509		
SPECIAL EDUCATION	2,464,676	2,927,536	3,227,045	3,272,219		
ELMIRA ELEMENTARY	1,198,812	1,212,367	1,400,862	1,637,111		
VENETA ELEMENTARY	1,533,655	1,621,951	1,811,829	1,931,514		
FERN RIDGE MIDDLE SCHOOL	1,461,915	1,548,062	1,855,427	2,059,883		
ELMIRA HIGH SCHOOL	2,759,429	2,718,418	3,042,082	3,293,986		
NON-OPERATING	661,950	491,087	2,115,793	1,993,744		
TOTAL GENERAL FUND REQUIREMENTS	12,618,711	13,210,447	16,560,522	17,702,966		-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - DETAIL BY OBJECT

REQUIREMENTS	2016/2017 Actuals	2017/2018 Actuals	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
SALARIES						
LICENSED SALARIES	3,592,995	3,685,700	4,006,396	4,320,179		
CLASSIFIED SALARIES	1,137,996	1,205,725	1,320,110	1,336,196		
ADMINISTRATIVE SALARIES	702,401	634,592	833,961	849,894		
CONFIDENTIAL SALARIES	261,169	242,925	264,297	272,391		
SUBSTITUTE/TEMPORARY SALARIES	183,607	189,258	190,830	202,399		
ADDITIONAL SALARY	44,205	47,565	55,370	73,572		
ASSOCIATED PAYROLL COSTS						
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	1,150,944	1,487,953	1,684,784	2,070,241		
SOCIAL SECURITY ADMINISTRATION	450,868	454,082	510,316	539,317		
OTHER REQUIRED PAYROLL COSTS	26,636	37,734	48,908	97,003		
CONTRACTUAL EMPLOYEE BENEFITS	1,841,742	1,997,101	2,369,063	2,512,987		
TOTAL EMPLOYEE COMPENSATION	9,392,563	9,982,636	11,284,035	12,274,179		-
NON-COMPENSATION EXPENDITURES						
PURCHASED SERVICES	2,096,655	2,215,769	2,515,049	2,695,394		
SUPPLIES AND MATERIALS	178,281	216,636	318,902	364,864		
CAPITAL OUTLAY	-	-	-			
OTHER OBJECTS	124,262	139,319	161,743	179,785		
TOTAL NON-COMPENSATION EXPENDITURES	2,399,198	2,571,724	2,995,694	3,240,043		-
TOTAL OPERATING REQUIREMENTS	11,791,761	12,554,360	14,279,729	15,514,222		-
TRANSFERS	826,950	656,087	823,500	952,990		
CONTINGENCY						
NON-DESIGNATED	-	-	285,595	310,284		
RESERVED FOR NEXT YEAR	-	-	1,171,698	925,470		
TOTAL GENERAL FUND REQUIREMENTS	12,618,711	13,210,447	16,560,522	17,702,966		-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

REQUIREMENTS	2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
INSTRUCTION						
ELEMENTARY PROGRAMS	2,174,491	2,296,370	2,624,000	2,915,764		
MIDDLE SCHOOL PROGRAMS	999,485	1,055,319	1,281,478	1,438,898		
HIGH SCHOOL PROGRAMS	1,812,577	1,897,042	1,999,494	2,166,719		
HIGH SCHOOL EXTRACURRICULAR	4,670	7,240	5,382	5,697		
PRE-KINDERGARTEN PROGRAM	21,466	6,702	-	-		
PROGRAMS FOR TALENTED AND GIFTED	2,409	2,491	3,015	5,100		
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	573,732	796,045	1,050,453	951,996		
LEARNING CENTERS - STRUCTURED AND INTENSIVE	-	93,514	103,622	150,538		
EXTENDED SCHOOL YEAR PROGRAM	2,402	5,552	7,500	7,500		
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	819,971	878,530	928,753	956,218		
TREATMENT AND HABILITATION	-	-	-	-		
ALTERNATIVE EDUCATION	207,354	162,474	166,900	195,000		
ENGLISH SECOND LANGUAGE PROGRAMS	59,050	64,400	69,695	74,697		
TOTAL INSTRUCTION	6,677,608	7,265,678	8,240,292	8,868,127		-
SUPPORT SERVICES						
ATTENDANCE AND SOCIAL WORK SERVICES	30	-	450	450		
GUIDANCE SERVICES	148,594	167,268	192,191	208,244		
HEALTH SERVICES	2,292	1,481	2,600	3,600		
PSYCHOLOGICAL SERVICES	147,444	158,417	188,219	196,045		
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	172,224	170,227	182,736	201,915		
OTHER STUDENT TREATMENT SERVICES	16,104	14,595	22,500	22,500		
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	216,596	241,710	246,862	255,844		
IMPROVEMENT OF INSTRUCTION SERVICES	-	-	-	-		
EDUCATIONAL MEDIA SERVICES	104,402	111,065	121,406	123,581		
ASSESSMENT AND TESTING	5,059	4,912	5,517	5,145		
INSTRUCTIONAL STAFF DEVELOPMENT	18,622	13,529	43,492	48,155		
BOARD OF EDUCATION SERVICES	73,938	51,843	76,664	98,897		



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

REQUIREMENTS	2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
EXECUTIVE ADMINISTRATION SERVICES	250,952	302,183	296,989	347,039		
OFFICE OF PRINCIPAL SERVICES	1,106,975	994,276	1,288,052	1,347,292		
OTHER SUPPORT SERVICES	50,738	6,893	7,210	7,360		
FISCAL SERVICES	358,529	376,786	443,227	523,065		
OPERATING AND MAINTENANCE OF PLANT SERVICES	1,167,279	1,292,047	1,399,674	1,561,076		
STUDENT TRANSPORTATION SERVICES	946,542	1,057,744	1,103,378	1,235,468		
SUPPORT SERVICES	-	-	2,734	3,200		
INFORMATION SERVICES	688	1,694	2,000	2,000		
TECHNOLOGY SERVICES	327,145	322,011	413,536	455,219		
TOTAL SUPPORT SERVICES	5,114,153	5,288,682	6,039,437	6,646,095		-
TOTAL OPERATING REQUIREMENTS	11,791,761	12,554,360	14,279,729	15,514,222		-
TRANSFERS OF FUNDS	826,950	656,087	823,500	952,990		
CONTINGENCIES	-	-	285,595	310,284		
UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,171,698	925,470		
TOTAL GENERAL FUND REQUIREMENTS	12,618,711	13,210,447	16,560,522	17,702,966		-



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS – DISTRICT OPERATIONS & ADMINISTRATION

SERVICE AREA DESCRIPTION

District Operations and Administration includes areas that benefit the district as a whole. Those areas include support for the School Board, the Office of the Superintendent, personnel, business services, technology, student transportation and facilities services.

MAJOR FUNCTIONS

2321 Office of the Superintendent Services

Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district.

2542 Care and Upkeep of Buildings Services

Activities concerned with keeping a physical plant clean and ready for daily use.

2550 Student Transportation Services

Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.

EXPENDITURE SUMMARY BY OBJECT

	<i>2016/2017 Actual</i>	<i>2017/2018 Actual</i>	<i>2018/2019 Adopted</i>	<i>2019/2020 Proposed</i>
Salaries	882,622	892,546	970,934	996,334
Associated Payroll Costs	524,100	636,133	693,746	791,770
Purchased Services	907,347	912,401	1,101,079	1,328,364
Supplies and Materials	104,945	114,366	184,757	222,901
Capital Outlay	-	-	-	-
Other Objects	119,260	135,580	156,968	175,140
TOTAL EXPENDITURES	2,538,274	2,691,026	3,107,484	3,514,509

Budget/Service Level Changes:

- Custodial Retirement (.500) FTE
- Add to General Fund Budget of \$8,250 for Edgenuity on-line courses (Possibly will be funded by Measure 98)

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
PRE-KINDERGARTEN								
1001140000000000	OTHER NON-INSTR PROF TECH	389	21,466	6,702	-	-		
TOTAL Pre-Kindergarten Programs			21,466	6,702	-	-	-	-
TAG								
1001210000000000	SUBSTITUTES-LICENSED	121	2,198	2,225	2,300	2,300		
	PERS PENSION	211	15	-	321	417		
	PERS UAL	213	23	90	200	203		
	SOCIAL SECURITY ADMINISTR	220	167	168	176	176		
	WORKERS' COMPENSATION	231	7	8	18	4		
	SUPPLIES AND MATERIALS	410	-	-	-	2,000		
TOTAL TALENTED AND GIFTED			2,409	2,491	3,015	5,100	-	-
ESL								
1001291000000000	TRAVEL	340	-	-	300	300		
	LIBRARY BOOKS	430	-	-	400	400		
TOAL ENGLISH SECOND LANGUAGE			-	-	700	700	-	-
HEALTH SERVICES								
1002130000000000	OTHER GEN PROF, TECH SRVS	390	500	200	500	500		
	SUPPLIES AND MATERIALS	410	1,198	19	1,100	2,000		
	ADDITIONAL SALARY	130	-	400	-	-		
	PERS UAL	213	-	37	-	-		
	OPSRP PENSION	214	-	35	-	-		
	SOCIAL SECURITY ADMINISTR	220	-	31	-	-		
	WORKERS' COMPENSATION	231	-	1	-	-		
TOTAL HEALTH SERVICES			1,698	722	1,600	2,500	-	-
ASSESSMENT AND TESTING								
1002230000000000	SUBSTITUTES-LICENSED	121	-	-	552	-		
	PERS PENSION	211	-	-	77	-		
	PERS UAL	213	-	-	48	-		
	SOCIAL SECURITY ADMINISTR	220	-	-	42	-		
	WORKERS' COMPENSATION	231	-	-	3	-		

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	INST, PROF, TECH SERVICES	310	179	200	-	-	
	DATA PROCESS	386	3,968	4,008	4,200	4,500	
	SUPPLIES AND MATERIALS	410	144	-	145	245	
TOTAL ASSESSMENT AND TESTING			4,290	4,208	5,067	4,745	-

PROFESSIONAL DEVELOPMENT

1002240000000000	SUBSTITUTES-LICENSED	121	4,697	178	-	-	
	SUBSTITUTES-CLASSIFIED	122	329	-	-	-	
	ADDITIONAL SALARY	130	4,141	3,761	-	-	
	PERS PENSION	211	165	53	-	-	
	PERS IAP	212	208	180	-	-	
	PERS UAL	213	745	361	-	-	
	OPSRP PENSION	214	128	226	-	-	
	SOCIAL SECURITY ADMINISTR	220	997	289	-	-	
	WORKERS' COMPENSATION	231	45	16	-	-	
	INST PROGRAM IMP SERVICES	312	87	1,045	33,050	37,000	
	PROF & IMP COSTS NON-INST	318	435	300	500	500	
	TRAVEL	340	134	-	200	1,000	
	OTHER GEN PROF, TECH SRVS	390	150	150	150	150	
	SUPPLIES AND MATERIALS	410	810	1,633	800	250	
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			13,071	8,191	34,700	38,900	-

BOARD OF EDUCATION

1002310000000000	INST PROGRAM IMP SERVICES	312	-	-	-	1,000	
	RENTALS	324	496	433	500	500	
	TRAVEL	340	3,852	2,920	4,030	5,300	
	ADVERTISING	354	-	480	-	600	
	PRINTING AND BINDING	355	19	-	20	20	
	AUDIT SERVICES	381	32,300	36,360	32,000	37,100	
	LEGAL SERVICES	382	27,072	4,825	23,900	25,000	
	ELECTION SERVICES	388	2,193	-	2,500	3,500	
	OTHER NON-INSTR PROF TECH	389	-	-	5,750	6,750	
	SUPPLIES AND MATERIALS	410	1,315	22	1,250	2,250	
	PERIODICALS	440	39	39	39	40	
	NON-CONSUMABLE ITEMS	460	-	-	6,675	8,837	
	DUES & FEES	640	6,653	6,763	-	8,000	

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL BOARD OF EDUCATION SERVICES			73,938	51,843	76,664	98,897	-	-
OFFICE OF SUPERINTENDENT								
1002321000000000	ADMINISTRATORS	113	108,260	126,503	132,993	138,167		
	CONFIDENTIAL	114	52,577	39,922	40,800	44,362		
	ADDITIONAL SALARY	130	-	-	-	6,147		
	TRAVEL STIPEND	135	645	3,593	3,000	3,000		
	PERS PENSION	211	6,196	18,029	18,817	26,350		
	PERS IAP	212	9,223	10,221	10,608	11,449		
	PERS UAL	213	13,790	15,587	15,381	16,906		
	OPSRP PENSION	214	2,832	3,556	3,625	5,782		
	SOCIAL SECURITY ADMINISTR	220	11,709	12,518	13,525	14,663		
	WORKERS' COMPENSATION	231	467	630	666	725		
	LICENSED INSURANCE	241	40	1,885	-	-		
	DEFERRED COMP ER	242	2,565	17,550	3,000	4,200		
	CLASSIFIED INSURANCE	245	14,498	15,879	18,984	19,584		
	ADMIN INSURANCE	249	15,825	28,110	22,584	23,184		
	INST PROGRAM IMP SERVICES	312	-	-	-	8,250		
	OTHER INST, PROF & TECH	319	1,885	-	1,200	1,900		
	PROPERTY SERVICES	320	81	99	86	100		
	RENTALS	324	496	433	475	500		
	TRAVEL	340	1,125	1,212	1,400	1,500		
	POSTAGE	353	423	425	575	575		
	ADVERTISING	354	1,362	1,728	1,750	1,800		
	PRINTING AND BINDING	355	361	8	796	800		
	OTHER NON-INSTR PROF TECH	389	2,427	1,779	2,428	2,600		
	SUPPLIES AND MATERIALS	410	1,688	1,517	1,768	11,900		
	PERIODICALS	440	197	68	197	75		
	NON-CONSUMABLE ITEMS	460	122	-	121	120		
	DUES & FEES	640	2,158	931	2,210	2,400		
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES			250,952	302,183	296,989	347,039	-	-
FISCAL SERVICES								
1002520000000000	CLASSIFIED SALARIES	112	36,037	37,154	37,200	37,860		
	ADMINISTRATORS	113	68,857	72,862	78,278	81,323		
	CONFIDENTIAL	114	41,088	30,078	42,238	44,051		

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	ADDITIONAL SALARY	130	-	83	-	847	
	PERS PENSION	211	6,372	8,818	11,090	15,013	
	PERS IAP	212	8,740	8,422	9,463	9,845	
	PERS UAL	213	12,649	12,792	13,721	14,472	
	OPSRP PENSION	214	2,467	6,663	6,755	10,320	
	SOCIAL SECURITY ADMINISTR	220	11,162	10,732	12,065	12,552	
	WORKERS' COMPENSATION	231	461	475	633	674	
	LICENSED INSURANCE	241	15,507	8,045	-	-	
	DEFERRED COMP ER	242	540	755	1,740	2,310	
	CLASSIFIED INSURANCE	245	16,685	16,746	35,484	36,684	
	ADMIN INSURANCE	249	14,290	15,756	17,214	17,784	
	INST, PROF, TECH SERVICES	310	2,405	1,820	1,000	5,000	
	PROPERTY SERVICES	320	117	99	207	300	
	RENTALS	324	496	433	475	500	
	TRAVEL	340	422	363	820	820	
	POSTAGE	353	1,358	1,114	1,489	1,500	
	ADVERTISING	354	-	-	68	100	
	PRINTING AND BINDING	355	684	2,212	912	920	
	OTHER NON-INSTR PROF TECH	389	2,579	2,487	2,562	3,000	
	SUPPLIES AND MATERIALS	410	1,756	1,635	1,794	1,800	
	PERIODICALS	440	-	-	32	30	
	NON-CONSUMABLE ITEMS	460	255	299	584	600	
	COMPUTER SOFTWARE	470	40	-	40	40	
	DUES & FEES	640	3,457	2,172	3,561	4,000	
TOTAL FISCAL SERVICES			248,423	242,014	279,425	302,345	-
PROPERTY ACCOUNT SERVICES							
1002527000000000	TAXES AND LICENSES	670	1,387	1,445	1,380	1,700	
TOTAL PROPERTY ACCOUNTING SERVICES			1,387	1,445	1,380	1,700	-
RISK MANAGEMENT SERVICES							
1002528000000000	WORKERS' COMPENSATION	231	440	4,451	5,300	5,300	
	UNEMPLOYMENT COMPENSATION	232	139	2,507	5,000	50,000	
	ADVERTISING	354	-	-	-	1,000	
	MANAGEMENT SERVICES	385	2,990	3,225	3,016	5,000	
	SUPPLIES AND MATERIALS	410		60	-	-	

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	DUES & FEES	640	28	913	20	900	
	LIABILITY INSURANCE	651	30,503	33,645	38,086	41,800	
	PROPERTY INSURANCE PREM	653	74,601	88,527	111,000	115,000	
	TAXES AND LICENSES	670	18	-	-	20	
TOTAL RISK MANAGEMENT SERVICES			108,719	133,327	162,422	219,020	-

SERVICE AREA DIRECTION

1002541000000000	CONFIDENTIAL	114	95,293	98,376	103,118	104,665	
	ADDITIONAL SALARY	130	1,428	1,422	-	2,013	
	TRAVEL STIPEND	135	1,995	1,991	3,600	3,600	
	PERS PENSION	211	4,205	7,332	7,674	10,293	
	PERS IAP	212	5,910	6,119	6,403	6,556	
	PERS UAL	213	8,554	9,332	9,284	9,727	
	OPSRP PENSION	214	1,713	4,269	4,466	6,665	
	SOCIAL SECURITY ADMINISTR	220	7,338	7,546	8,164	8,436	
	WORKERS' COMPENSATION	231	2,111	2,605	2,750	2,803	
	LICENSED INSURANCE	241	555	529	-	-	
	DEFERRED COMP ER	242	-	-	1,200	1,200	
	CLASSIFIED INSURANCE	245	31,052	34,149	37,968	39,168	
	ADMIN INSURANCE	249	249	255	-	-	
	RENTALS	324	496	433	474	5,000	
	TRAVEL	340	-	-	10	10	
	SUPPLIES AND MATERIALS	410	56	18	90	100	
	DUES & FEES	640	-	-	90	90	
TOTAL SERVICE AREA DIRECTION			160,957	174,378	185,291	200,326	-

CARE AND UPKEEP OF BUILDINGS

1002542000000000	CLASSIFIED SALARIES	112	236,043	254,796	297,801	287,434	
	SUBSTITUTES-CLASSIFIED	122	23,494	9,121	22,156	22,540	
	ADDITIONAL SALARY	130	453	-	6,347	13,634	
	PERS PENSION	211	3,087	5,195	8,383	11,085	
	PERS IAP	212	12,262	15,152	18,249	18,064	
	PERS UAL	213	22,603	24,196	28,388	28,542	
	OPSRP PENSION	214	5,818	18,668	22,978	33,311	
	SOCIAL SECURITY ADMINISTR	220	19,455	19,512	24,962	24,756	
	WORKERS' COMPENSATION	231	5,645	6,785	8,647	8,430	

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	CLASSIFIED INSURANCE	245	106,862	120,749	141,900	136,800		
	REPAIRS & MAINTENANCE	322	33,956	79,961	60,375	89,000		
	ELECTRICITY	325	11,539	11,952	15,456	22,000		
	FUEL	326	61	136	840	1,500		
	GARBAGE	328	12,968	15,854	14,842	19,000		
	OTHER NON-INSTR PROF TECH	389	840	-	840	1,500		
	SUPPLIES AND MATERIALS	410	55,735	65,210	65,009	68,000		
	NON-CONSUMABLE ITEMS	460	9,771	3,887	6,695	8,000		
	DUES & FEES	640		493	-	-		
	TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		560,590	651,666	743,868	793,596	-	-

CARE AND UPKEEP OF GROUND SERVICES

1002543000000000	CLASSIFIED SALARIES	112	29,017	37,805	40,967	42,491		
	PERS IAP	212	1,737	2,273	2,458	2,549		
	PERS UAL	213	2,514	3,466	3,564	3,748		
	OPSRP PENSION	214	1,040	3,269	3,535	5,392		
	SOCIAL SECURITY ADMINISTR	220	2,207	2,902	3,134	3,251		
	WORKERS' COMPENSATION	231	626	974	1,098	1,143		
	CLASSIFIED INSURANCE	245	15,200	16,256	16,500	17,100		
	REPAIRS & MAINTENANCE	322	4,454	4,442	8,309	8,500		
	RENTALS	324	1,522	-	1,863	2,000		
	TRAVEL	340	-	20	-	-		
	OTHER NON-INSTR PROF TECH	389	8,650	3,394	5,710	6,700		
	SUPPLIES AND MATERIALS	410	4,140	5,715	5,400	6,000		
	NON-CONSUMABLE ITEMS	460	-	4,647	1,765	1,800		
	DUES & FEES	640	230	465	145	750		
	TOTAL CARE AND UPKEEP OF GROUNDS SERVICES		71,337	85,630	94,448	101,424	-	-

MAINTENANCE

1002544000000000	CLASSIFIED SALARIES	112	26,018	26,217	-	-		
	PERS IAP	212	1,558	1,576	-	-		
	PERS UAL	213	2,254	2,404	-	-		
	OPSRP PENSION	214	932	2,267	-	-		
	SOCIAL SECURITY ADMINISTR	220	1,992	2,016	-	-		
	WORKERS' COMPENSATION	231	558	673	-	-		
	LICENSED INSURANCE	241	(86)	-	-	-		

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	REPAIRS & MAINTENANCE	322	12,137	3,908	19,750	20,000		
	RENTALS	324	-	3,281	2,801	2,800		
	FUEL	326	3,122	4,323	5,450	6,000		
	WATER AND SEWAGE	327	1,939	-	1,200	1,200		
	GARBAGE	328	108	112	100	100		
	POSTAGE	353	15	-	-	-		
	OTHER NON-INSTR PROF TECH	389	4,695	4,675	1,575	5,000		
	SUPPLIES AND MATERIALS	410	1,261	3,020	7,400	7,400		
	NON-CONSUMABLE ITEMS	460	381	1,503	1,767	2,000		
	DUES & FEES	640	-	-	251	250		
TOTAL MAINTENANCE			56,885	55,975	40,294	44,750	-	-
SECURITY SERVICES								
1002546000000000	OTHER PROPERTY SERVICES	329	4,414	3,552	4,445	5,000		
TOTAL SECURITY SERVICES			4,414	3,552	4,445	5,000	-	-
OPERATION AND MAINTENANCE OF PLANT SERVICES								
1002549000000000	REPAIRS & MAINTENANCE	322	1,962	963	2,603	2,600		
	WATER AND SEWAGE	327	10,468	5,676	12,150	13,000		
	OTHER NON-INSTR PROF TECH	389	260	220	350	300		
	SUPPLIES AND MATERIALS	410	2,597	1,366	3,150	3,000		
	NON-CONSUMABLE ITEMS	460	-	63	-	-		
	DUES & FEES	640	75	76	75	80		
TOTAL OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES			15,363	8,365	18,328	18,980	-	-
STUDENT TRANSPORTATION SERVICES								
1002550000000000	ADMINISTRATORS	113	3,825	3,939	4,120	4,280		
	TRAVEL STIPEND	135	-	-	-	257		
	PERS PENSION	211	-	-	-	378		
	PERS IAP	212	229	237	247	543		
	PERS UAL	213	331	361	358	327		
	OPSRP PENSION	214	137	341	356			
	SOCIAL SECURITY ADMINISTR	220	293	301	315	17		
	WORKERS' COMPENSATION	231	12	14	16	936		
	LICENSED INSURANCE	241	-	-	-	90		
	DEFERRED COMP ER	242	30	30	60	-		

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	ADMIN INSURANCE	249	788	849	906	-		
	FUEL	326	54,333	46,008	55,000	65,000		
	REIMBURSABLE STUDENT TRAN	331	574,938	597,194	697,000	818,640		
	NON-REIMBURSABLE STUDENT	332	(21)	21	-	-		
TOTAL STUDENT TRANSPORTATION SERVICES			634,897	649,293	758,378	890,468	-	-
GRANT WRITING								
1002626000000000	ADDITIONAL SALARY	130	-	-	2,000	-		
	PERS PENSION	211	-	-	279	-		
	PERS IAP	212	-	-	120	-		
	PERS UAL	213	-	-	174	-		
	SOCIAL SECURITY ADMINISTR	220	-	-	153	-		
	WORKERS' COMPENSATION	231	-	-	8	-		
	OTHER NON-INSTR PROF TECH	389	-	-	-	3,200		
TOTAL GRANT WRITING			-	-	2,734	3,200	-	-
INFORMATION SERVICES								
1002630000000000	OTHER INST, PROF & TECH	319	688	1,694	2,000	2,000		
TOTAL INFORMATION SERVICES			688	1,694	2,000	2,000	-	-
TECHNOLOGY SERVICES								
1002660000000000	CLASSIFIED SALARIES	112	43,251	37,248	43,855	45,460		
	CONFIDENTIAL	114	72,212	74,548	78,141	79,313		
	TRAVEL STIPEND	135	1,200	1,198	1,200	1,200		
	PERS IAP	212	6,886	6,722	7,392	7,467		
	PERS UAL	213	10,110	10,359	10,718	11,111		
	OPSRP PENSION	214	4,120	9,669	10,632	15,792		
	SOCIAL SECURITY ADMINISTR	220	8,920	8,673	9,424	9,637		
	WORKERS' COMPENSATION	231	382	419	2,250	2,298		
	LICENSED INSURANCE	241	11,584	15,684	-	-		
	DEFERRED COMP ER	242	-	-	600	600		
	CLASSIFIED INSURANCE	245	20,174	15,094	35,484	36,684		
	ADMIN INSURANCE	249	101	104	-	-		
	PROF & IMP COSTS NON-INST	318	3,000	3,000	3,000	3,000		
	REPAIRS & MAINTENANCE	322	18	-	20	20		
	RENTALS	324	496	433	500	500		

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	TRAVEL	340	-	222	-	100		
	TELEPHONE	351	3,765	3,054	5,209	5,000		
	POSTAGE	353	33	24	50	50		
	OTHER COMMUNICATION SERV	359	4,702	2,702	4,700	5,000		
	DATA PROCESS	386	-	-	-	-		
	OTHER NON-INSTR PROF TECH	389	1,085	-	4,055	4,000		
	SUPPLIES AND MATERIALS	410	2,591	1,621	1,805	1,800		
	NON-CONSUMABLE ITEMS	460	1,169	1,665	819	1,500		
	COMPUTER SOFTWARE	470	10,732	10,078	55,500	57,000		
	COMPUTER HARDWARE	480	8,847	10,280	20,412	35,514		
	DUES & FEES	640	150	150	150	150		
	TOTAL TECHNOLOGY SERVICES		215,527	212,948	295,916	323,196	-	-
	OPERATION SERVICES							
1002664000000000	CLASSIFIED SALARIES	112	29,566	29,125	30,268	31,390		
	PERS IAP	212	1,770	1,751	1,816	1,883		
	PERS UAL	213	2,562	2,670	2,633	2,769		
	OPSRP PENSION	214	1,059	2,518	2,612	3,983		
	SOCIAL SECURITY ADMINISTR	220	2,262	2,237	2,316	2,401		
	WORKERS' COMPENSATION	231	102	112	132	138		
	CLASSIFIED INSURANCE	245	15,200	15,900	16,500	17,100		
	TRAVEL	340	266	331	493	350		
	DATA PROCESS	386	38,377	39,757	43,050	50,409		
	OTHER NON-INSTR PROF TECH	389	-	-	-	-		
	NON-CONSUMABLE ITEMS	460	100	-	-	200		
	TOTAL OPERATIONS SERVICES		91,263	94,402	99,820	110,623	-	-
	TOTAL REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION		2,538,274	2,691,026	3,107,484	3,514,509	-	-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS – SPECIAL EDUCATION

SERVICE AREA DESCRIPTION

The Special Education area ensures that students who have specific educational needs receive the necessary support to help them be successful. These services include individual education programs (IEP) for approximately 260 students which ensure compliance with the federal Individuals with Disabilities Education Act (IDEA).

MAJOR FUNCTIONS

1220 Restrictive Programs for Students with Disabilities

Special learning experiences for student with disabilities who spend half or more of their time in a restricted setting.

1250 Less Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities outside the regular classroom.

2550 Student Transportation Services

Activities concerned with the transportation of students between home and school.

EXPENDITURE SUMMARY BY OBJECT

	<i>2016/2017 Actual</i>	<i>2017/2018 Actual</i>	<i>2018/2019 Adopted</i>	<i>2019/2020 Proposed</i>
Salaries	1,008,863	1,169,807	1,222,571	1,290,249
Associated Payroll Costs	629,224	808,072	951,266	1,062,349
Purchased Services	806,985	912,903	1,002,408	866,021
Supplies and Materials	19,009	36,159	50,050	52,850
Other Objects	595	595	750	750
TOTAL EXPENDITURES	2,464,676	2,927,536	3,227,045	3,272,219

GF Budget/Service Level Changes:

- Add .150 FTE to Speech Pathologist
- Add .200 FTE to Behavior Specialist
- Change/movement in IA's .664 FTE

Non GF Budget/Service Level Changes:

- Change/movement in IA's .312 FTE

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES							
1001220428320000	LICENSED SALARIES	111	118,679	-	-	-	-
	CLASSIFIED SALARIES	112	70,678	1,106	1,379		
	SUBSTITUTES-LICENSED	121	2,549	178	1,472	1,472	
	SUBSTITUTES-CLASSIFIED	122	6,667	4,695	2,179	2,770	
	ADDITIONAL SALARY	130	2,766	1,815	-		
	PERS PENSION	211	5,594	73	509	769	
	PERS IAP	212	11,149	108	80		
	PERS UAL	213	17,246	711	438	374	
	OPSRP PENSION	214	4,382	170	115		
	SOCIAL SECURITY ADMINISTR	220	15,279	592	385	325	
	WORKERS' COMPENSATION	231	642	31	19	19	
	LICENSED INSURANCE	241	31,145	163	-		
	DEFERRED COMP ER	242	300	1	-		
	CLASSIFIED INSURANCE	245	37,083	837	1,079		
	INST, PROF, TECH SERVICES	310	797	320	18,989	18,989	
	INST PROGRAM IMP SERVICES	312			719	239	
	FUEL	326	1				
	REIMBURSABLE STUDENT TRAN	331	2				
	TRAVEL	340	-	-	2,000	2,000	
	PRINTING AND BINDING	355	-	-	-	250	
	TUITION PAY TO OTHR DIST	371	60,821	83,049	199,500	131,500	
	TUITION PRIVATE SCHOOLS	373	182,754	210,157	222,000	140,000	
	SUPPLIES AND MATERIALS	410	2,144	2,827	7,100	1,100	
	TEXTBOOKS	420	1,174	4,502	5,000	4,000	
	NON-CONSUMABLE ITEMS	460	235	1,596	5,000	1,500	
	COMPUTER SOFTWARE	470	175	-	2,000	500	
	COMPUTER HARDWARE	480	1,470	-	2,400	600	
	Subtotal: Restritive (all grades)		573,732	312,931	472,363	306,407	-
1001220428320012	LICENSED SALARIES	111		65,564	67,006	68,011	
	CLASSIFIED SALARIES	112		36,546	48,378	58,267	
	SUBSTITUTES-LICENSED	121		534	-	-	
	SUBSTITUTES-CLASSIFIED	122		1,317	-	-	

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	ADDITIONAL SALARY	130		1,200	1,200		
	PERS PENSION	211	9,245	9,522	12,555		
	PERS IAP	212	6,117	6,918	7,524		
	PERS UAL	213	9,527	10,143	11,244		
	OPSRP PENSION	214	3,160	4,065	7,131		
	SOCIAL SECURITY ADMINISTR	220	7,791	8,919	9,752		
	WORKERS' COMPENSATION	231	374	472	530		
	LICENSED INSURANCE	241	16,418	17,400	18,000		
	DEFERRED COMP ER	242		900	900		
	CLASSIFIED INSURANCE	245	23,122	37,135	51,300		
	INST PROGRAM IMP SERVICES	312	240	-			
	SUPPLIES AND MATERIALS	410	1,497	-	1,200		
	TEXTBOOKS	420	431	-	500		
	NON-CONSUMABLE ITEMS	460	727	-	500		
	COMPUTER SOFTWARE	470			500		
	COMPUTER HARDWARE	480	-	-	900		
Subtotal: Grades K-2		-	182,609	212,058	250,014	-	-
1001220428320345	LICENSED SALARIES	111	47,280	50,108	52,740		
	CLASSIFIED SALARIES	112	34,565	44,095	37,556		
	SUBSTITUTES-LICENSED	121	267	736	920		
	SUBSTITUTES-CLASSIFIED	122	768	381	774		
	ADDITIONAL SALARY	130	20	1,200	1,200		
	PERS PENSION	211	-	7,319	10,092		
	PERS IAP	212	4,318	5,685	5,426		
	PERS UAL	213	7,600	8,397	8,219		
	OPSRP PENSION	214	6,211	3,749	4,630		
	SOCIAL SECURITY ADMINISTR	220	6,364	7,384	7,129		
	WORKERS' COMPENSATION	231	307	404	393		
	LICENSED INSURANCE	241	-	17,400	18,000		
	DEFERRED COMP ER	242	-	900	900		
	CLASSIFIED INSURANCE	245	28,620	37,114	34,200		
	INST PROGRAM IMP SERVICES	312	240	-	240		
	SUPPLIES AND MATERIALS	410	331	-	1,200		
	TEXTBOOKS	420	1,813	-	500		
	NON-CONSUMABLE ITEMS	460	792	-	500		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	COMPUTER SOFTWARE	470			500		
	COMPUTER HARDWARE	480	4,161	-	600		
Subtotal: Grades 3-5		-	143,657	184,872	185,719	-	-
1001220428320678	LICENSED SALARIES	111	58,119	59,398	69,107		
	CLASSIFIED SALARIES	112	25,540	39,266	42,355		
	SUBSTITUTES-LICENSED	121	1,335	736	920		
	SUBSTITUTES-CLASSIFIED	122	4,953	381	774		
	ADDITIONAL SALARY	130		1,200	1,200		
	PERS PENSION	211	734	324	525		
	PERS IAP	212	4,690	5,934	6,706		
	PERS UAL	213	8,226	8,785	10,086		
	OPSRP PENSION	214	6,313	8,430	14,031		
	SOCIAL SECURITY ADMINISTR	220	6,802	7,725	8,748		
	WORKERS' COMPENSATION	231	328	411	474		
	LICENSED INSURANCE	241	17,825	17,400	18,000		
	DEFERRED COMP ER	242	-	900	900		
	CLASSIFIED INSURANCE	245	16,131	30,270	32,490		
	INST PROGRAM IMP SERVICES	312	240	-	240		
	SUPPLIES AND MATERIALS	410	933	-	1,200		
	TEXTBOOKS	420			500		
	NON-CONSUMABLE ITEMS	460	408	-	500		
	COMPUTER SOFTWARE	470	110	-	500		
	COMPUTER HARDWARE	480	4,161	-	600		
Subtotal: Grades 6-8		-	156,848	181,160	209,856	-	-
GRAND TOTAL LESS RESTRICTIVE:			573,732	796,045	1,050,453	951,996	-
LEARNING CENTERS - STRUCTURED AND INTENSIVE							
1001221428320000	LICENSED SALARIES	111	56,697	60,087	63,247		
	CLASSIFIED SALARIES	112	652	681	15,630		
	SUBSTITUTES-LICENSED	121	649	3,680	3,680		
	SUBSTITUTES-CLASSIFIED	122	8	-	-		
	PERS PENSION	211	12	514	668		
	PERS IAP	212	3,410	3,644	4,715		
	PERS UAL	213	5,318	5,607	7,282		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214		4,905	5,242	9,972		
	SOCIAL SECURITY ADMINISTR	220		4,346	4,930	6,316		
	WORKERS' COMPENSATION	231		203	249	338		
	LICENSED INSURANCE	241		16,418	17,400	18,000		
	DEFERRED COMP ER	242		299	900	900		
	CLASSIFIED INSURANCE	245		595	688	15,390		
	SUPPLIES AND MATERIALS	410				2,400		
	TEXTBOOKS	420				1,000		
	NON-CONSUMABLE ITEMS	460				1,000		
TOTAL LEARNING CENTERS - STRUCTURED			-	93,514	103,622	150,538	-	-
			ESY					
1001227428320000	INSTRUCTION SERVICES	311	-	5,552	7,500	7,500		
	TUITION PAY TO OTHR DIST	371	2,402	-	-			
TOTAL EXTENDED SCHOOL YEAR PROGRAMS			2,402	5,552	7,500	7,500	-	-
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES								
1001250428320000	LICENSED SALARIES	111	213,785	221,100	230,106	237,907		
	CLASSIFIED SALARIES	112	235,879	236,682	240,352	231,884		
	SUBSTITUTES-LICENSED	121	4,914	15,779	12,880	12,880		
	SUBSTITUTES-CLASSIFIED	122	13,005	21,533	10,592	10,777		
	ADDITIONAL SALARY	130	679	568	2,500	6,892		
	PERS PENSION	211	8,190	14,431	17,987	20,908		
	PERS IAP	212	25,873	26,064	27,809	27,743		
	PERS UAL	213	40,170	44,912	43,189	44,130		
	OPSRP PENSION	214	12,428	29,616	30,905	47,052		
	SOCIAL SECURITY ADMINISTR	220	35,919	37,260	37,977	38,276		
	WORKERS' COMPENSATION	231	1,512	1,807	2,019	2,079		
	LICENSED INSURANCE	241	62,618	66,000	69,600	72,000		
	DEFERRED COMP ER	242	300	300	3,600	3,600		
	CLASSIFIED INSURANCE	245	159,691	155,314	185,637	186,390		
	INSTRUCTION SERVICES	311	858	-	-			
	PRINTING AND BINDING	355	-	145	100	200		
	SUPPLIES AND MATERIALS	410	1,659	4,221	5,000	5,000		
	TEXTBOOKS	420	2,071	2,269	5,500	5,500		
	NON-CONSUMABLE ITEMS	460	405	529	500	500		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	COMPUTER SOFTWARE	470	-	-	100	100		
	COMPUTER HARDWARE	480	17	-	2,400	2,400		
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES			819,971	878,530	928,753	956,218	-	-
ALTERNATE EDUCATION								
1001280428320000	TUITION PRIVATE SCHOOLS	373	61,985	38,864	31,900	65,000		
TOTAL ALTERNATIVE EDUCATION			61,985	38,864	31,900	65,000	-	-
CHARTER SCHOOLS								
1001288128320000	CHARTER SCHOOL PAYMENTS	360	138,989	115,927	115,000	115,000		
TOTAL CHARTER SCHOOLS			138,989	115,927	115,000	115,000	-	-
PSYCHOLOGICAL SERVICES								
1002140428320000	LICENSED SALARIES	111	82,517	86,316	91,478	108,238		
	SUBSTITUTES-LICENSED	121	-	178	920	920		
	ADDITIONAL SALARY	130	-	35	-	-		
	PERS PENSION	211	3,661	6,499	128	167		
	PERS IAP	212	4,941	5,191	5,489	6,494		
	PERS UAL	213	7,161	7,933	8,039	9,628		
	OPSRP PENSION	214	1,369	3,464	7,895	13,736		
	SOCIAL SECURITY ADMINISTRATIVE	220	6,182	6,330	7,068	8,351		
	WORKERS' COMPENSATION	231	253	298	357	436		
	LICENSED INSURANCE	241	11,925	12,375	30,450	31,500		
	DEFERRED COMPENSATION	242	225	225	1,395	1,575		
	INST, PROF, TECH SERVICES	310	22,103	26,854	25,000	5,000		
	TRAVEL	340	1,314	1,059	1,500	1,500		
	SUPPLIES AND MATERIALS	410	5,794	1,659	5,000	5,000		
	NON-CONSUMABLE ITEMS	460	-	-	500	500		
	COMPUTER SOFTWARE	470	-	-	3,000	3,000		
TOTAL PSYCHOLOGICAL SERVICES			147,444	158,417	188,219	196,045	-	-
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES								
1002150428320000	LICENSED SALARIES	111	122,960	100,132	103,602	113,087		
	SUBSTITUTES-LICENSED	121	-	890	-	-		
	ADDITIONAL SALARY	130	1,191	76	-	-		
	PERS IAP	212	5,332	6,020	6,216	6,785		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

			2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	PERS UAL	213	10,671	9,240	9,013	9,974		
	OPSRP PENSION	214	3,190	8,699	14,463	20,514		
	SOCIAL SECURITY ADMINISTR	220	9,397	7,615	7,926	8,651		
	WORKERS' COMPENSATION	231	373	351	401	454		
	LICENSED INSURANCE	241	15,900	34,298	34,800	36,000		
	DEFERRED COMP ER	242	-	-	1,665	1,800		
	REPAIRS & MAINTENANCE	322	68	119	250	250		
	TRAVEL	340	100	161	1,500	1,500		
	SUPPLIES AND MATERIALS	410	730	2,625	2,500	2,500		
	NON-CONSUMABLE ITEMS	460	1,250	-	100	100		
	COMPUTER SOFTWARE	470	365	-	300	300		
	COMPUTER HARDWARE	480	699	-	-	-		
TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES			172,224	170,227	182,736	201,915	-	-
STUDENT TREATMENT SERVICES								
1002160428320000	INST, PROF, TECH SERVICES	310	16,104	14,595	22,500	22,500		
TOTAL OTHER STUDENT TREATMENT SERVICES			16,104	14,595	22,500	22,500	-	-
SERVICE DIRECTION, STUDENT SUPPORT SERVICES								
1002190428320000	LICENSED SALARIES	111	14,770	15,488	16,414	17,556		
	CLASSIFIED SALARIES	112	29,044	29,871	31,327	32,528		
	ADMINISTRATORS	113	88,693	96,710	98,837	95,757		
	PERS PENSION	211	8,548	15,693	13,798	17,370		
	PERS IAP	212	7,881	8,484	8,712	8,664		
	PERS UAL	213	11,486	13,025	12,752	12,863		
	OPSRP PENSION	214	1,009	2,501	4,001	6,174		
	SOCIAL SECURITY ADMINISTR	220	10,114	10,724	11,213	11,157		
	WORKERS' COMPENSATION	231	404	488	563	580		
	LICENSED INSURANCE	241	14,823	19,024	4,350	4,500		
	DEFERRED COMP ER	242	5,169	6,675	1,425	2,025		
	CLASSIFIED INSURANCE	245	15,250	15,859	16,500	17,100		
	ADMIN INSURANCE	249	4,435	2,321	18,120	18,720		
	INST PROGRAM IMP SERVICES	312	125	160	200	200		
	PROPERTY SERVICES	320	126	158	1,000	1,000		
	RENTALS	324	333	169	100	100		
	TRAVEL	340	1,003	1,092	1,000	1,000		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	POSTAGE	353	1,186	1,220	1,200	1,200		
	ADVERTISING	354	117	77	100	100		
	PRINTING AND BINDING	355	164	309	350	350		
	OTHER NON-INSTR PROF TECH	389	500	500	500	500		
	SUPPLIES AND MATERIALS	410	594	451	1,200	1,200		
	PERIODICALS	440	100	100	100	100		
	NON-CONSUMABLE ITEMS	460	112	-	150	150		
	COMPUTER SOFTWARE	470	15	15	200	200		
	COMPUTER HARDWARE	480		-	2,000	4,000		
	DUES & FEES	640	595	595	750	750		
TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES			216,596	241,710	246,862	255,844	-	-
INSTRUCTIONAL STAFF DEVELOPMENT								
1002240428320000	SUBSTITUTES-LICENSED	121	88	178	-			
	ADDITIONAL SALARY	130	-	1,662	-			
	PERS PENSION	211	-	95	-			
	PERS IAP	212	-	102	-			
	PERS UAL	213	-	171	-			
	OPSRP PENSION	214	-	103	-			
	SOCIAL SECURITY ADMINISTR	220	7	143	-			
	WORKERS' COMPENSATION	231	0	7	-			
	INST PROGRAM IMP SERVICES	312	522	118	1,600	1,763		
	TRAVEL	340	78	155	200	200		
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			694	2,733	1,800	1,963	-	-
CARE AND UPKEEP OF BUILDING SERVICES								
1002542428320000	ELECTRICITY	325	2,203	2,289	2,000	2,000		
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			2,203	2,289	2,000	2,000	-	-
STUDENT TRANSPORTATION								
1002550428320000	FUEL	326	6,184	24,418	25,000	25,000		
	REIMBURSABLE STUDENT TRAN	331	305,461	384,034	320,000	320,000		
TOTAL STUDENT TRANSPORTATION			311,645	408,452	345,000	345,000	-	-
TECHNOLOGY SERVICES								
1002660428320000	TELEPHONE	351	685	681	700	700		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

	2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
TOTAL TECHNOLOGY SERVICES	685	681	700	700	-	-
TOTAL REQUIREMENTS: SPECIAL EDUCATION	2,464,676	2,927,536	3,227,045	3,272,219	-	-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS – ELMIRA ELEMENTARY SCHOOL

SERVICE AREA DESCRIPTION

Elmira Elementary School (EES) is a kindergarten through fifth grade school with an enrollment of approximately 260 students.

MAJOR FUNCTIONS

1111 Elementary Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

2410 Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools.

EXPENDITURE SUMMARY BY OBJECT

	<i>2016/2017 Actual</i>	<i>2017/2018 Actual</i>	<i>2018/2019 Adopted</i>	<i>2019/2020 Proposed</i>
Salaries	723,474	708,204	787,568	896,821
Associated Payroll Costs	402,555	443,346	538,390	649,125
Purchased Services	64,892	50,194	59,844	76,235
Supplies and Materials	6,771	10,028	14,410	14,330
Other Objects	1,120	595	650	600.00
TOTAL EXPENDITURES	1,198,812	1,212,367	1,400,862	1,637,111

GF Budget/Service Level Changes:

- Add .063 FTE to SEC II
- Change/movement in IA's (.5638) FTE
- Classroom reduction teacher 1.000 FTE
- Budgeted for possible PE Teacher 1.000 FTE (pending additional state funding and/or grant)
-

Non-GF Budget/Service Level Changes:

- Classroom reduction teacher (1.000) FTE
- Change/movement in IA's .500 FTE

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA ELEMENTARY

			2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
ELEMENTARY PROGRAMS								
1001111179000000	LICENSED SALARIES	111	528,404	465,166	535,259	644,055		
	CLASSIFIED SALARIES	112	26,324	57,546	77,872	69,198		
	SUBSTITUTES-LICENSED	121	32,898	47,907	25,760	27,600		
	SUBSTITUTES-CLASSIFIED	122	1,020	1,656	2,522	2,566		
	ADDITIONAL SALARY	130	428	2,739	2,000	2,000		
	PERS PENSION	211	16,643	9,581	28,018	29,645		
	PERS IAP	212	32,909	29,634	36,696	42,720		
	PERS UAL	213	48,897	51,344	55,977	65,746		
	OPSRP PENSION	214	12,515	38,335	37,901	73,442		
	SOCIAL SECURITY ADMINISTR	220	44,920	43,083	49,221	57,025		
	WORKERS' COMPENSATION	231	1,872	2,086	2,542	3,036		
	LICENSED INSURANCE	241	158,018	149,576	174,000	216,000		
	DEFERRED COMP ER	242	2,100	1,475	9,000	10,800		
	CLASSIFIED INSURANCE	245	14,752	36,874	55,943	51,300		
	SUPPLIES AND MATERIALS	410	5,924	8,006	9,160	9,530		
	COMPUTER SOFTWARE	470	-	-	-	1,000		
TOTAL ELEMENTARY PROGRAMS			927,624	945,006	1,101,871	1,305,663	-	-
ESL								
1001291179000000	LICENSED SALARIES	111	12,748	13,297	18,227	19,184		
	PERS IAP	212	763	799	1,094	1,151		
	PERS UAL	213	1,106	1,219	1,586	1,692		
	OPSRP PENSION	214	457	1,150	1,573	2,434		
	SOCIAL SECURITY ADMINISTR	220	977	1,023	1,394	1,468		
	WORKERS' COMPENSATION	231	40	47	71	78		
	LICENSED INSURANCE	241	5,963	6,188	8,439	8,730		
	DEFERRED COMP ER	242	-	-	327	327		
	TRAVEL	340	-	148	-	-		
	OTHER NON-INSTR PROF TECH	389	-	-	250	250		
	SUPPLIES AND MATERIALS	410	15	14	250	250		
	TEXTBOOKS	420	-	100	-	-		
	PERIODICALS	440	51	-	-	-		
TOTAL ENGLISH SECOND LANGUAGE			22,119	23,984	33,211	35,564	-	-

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA ELEMENTARY

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
GUIDANCE SERVICES							
1002120179000000	ADDITIONAL SALARY	130	-	-	500	1,000	
	PERS PENSION	211	-	-	70	181	
	PERS IAP	212	-	-	30	60	
	PERS UAL	213	-	-	44	88	
	SOCIAL SECURITY ADMINISTR	220	-	-	38	77	
	WORKERS' COMPENSATION	231	-	-	1	4	
	SUPPLIES AND MATERIALS	410	-	294	500	1,000	
	GRANT INDIRECT CHARGES	690	-	-	-	-	
TOTAL GUIDANCE SERVICES				294	1,183	2,410	-
HEALTH SERVICES							
1002130179000000	SUPPLIES AND MATERIALS	410	150	163	300	300	
TOTAL HEALTH SERVICES			150	163	300	300	-
EDUCATION MEDIA SERVICES							
1002220179000000	CLASSIFIED SALARIES	112	5,019	5,182	5,418	5,531	
	SUBSTITUTES-LICENSED	121	-	-	-	491	
	SUBSTITUTES-CLASSIFIED	122	-	-	483	-	
	PERS PENSION	211	280	725	824	1,092	
	PERS IAP	212	203	312	325	332	
	PERS UAL	213	436	475	513	531	
	SOCIAL SECURITY ADMINISTR	220	383	397	451	423	
	WORKERS' COMPENSATION	231	17	19	24	38	
	LICENSED INSURANCE	241	-	-	-	25	
	SUPPLIES AND MATERIALS	410	7	69	50	300	
	LIBRARY BOOKS	430	-	140	150	100	
	PERIODICALS	440	-	32	500	300	
	COMPUTER SOFTWARE	470	550	550	2,500	550	
	DUES & FEES	640	75	-	50	-	
TOTAL EDUCATIONAL MEDIA SERVICES			6,970	7,901	11,288	9,713	-
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240179000000	SUBSTITUTES-LICENSED	121	1,407	623	-	-	
	ADDITIONAL SALARY	130	375	-	-	-	
	PERS PENSION	211	31	25	-	-	

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA ELEMENTARY

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	PERS IAP	212	22	-	-		
	PERS UAL	213	63	24	-		
	OPSRP PENSION	214	13	-	-		
	SOCIAL SECURITY ADMINISTR	220	136	48	-		
	WORKERS' COMPENSATION	231	6	2	-		
	INST PROGRAM IMP SERVICES	312	256	235	1,234	1,325	
	TRAVEL	340	436	-	-		
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		2,743	957	1,234	1,325	-	-
OFFICE OF PRINCIPAL SERVICES							
1002410179000000	CLASSIFIED SALARIES	112	35,213	32,069	33,783	35,770	
	ADMINISTRATORS	113	78,503	80,823	84,546	87,834	
	SUBSTITUTES-CLASSIFIED	122	1,009	849	1,198	1,218	
	ADDITIONAL SALARY	130	127	346	-	374	
	PERS PENSION	211	-	-	167	289	
	PERS IAP	212	6,397	6,446	6,682	6,964	
	PERS UAL	213	9,957	10,456	10,399	11,042	
	OPSRP PENSION	214	3,828	9,273	9,610	14,682	
	SOCIAL SECURITY ADMINISTR	220	8,779	8,653	9,144	9,578	
	WORKERS' COMPENSATION	231	353	401	466	505	
	LICENSED INSURANCE	241	14,862	15,211	-	-	
	DEFERRED COMP ER	242	500	600	1,200	1,800	
	CLASSIFIED INSURANCE	245	15,250	15,859	16,500	17,100	
	ADMIN INSURANCE	249	(893)	2,009	18,120	18,720	
	PROPERTY SERVICES	320	126	139	160	160	
	RENTALS	324	9,472	9,816	9,000	10,200	
	POSTAGE	353	240	505	400	400	
	PRINTING AND BINDING	355	-	962	300	100	
	SUPPLIES AND MATERIALS	410	74	606	1,000	1,000	
	NON-CONSUMABLE ITEMS	460	-	56	-	-	
	DUES & FEES	640	1,045	595	600	600	
TOTAL OFFICE OF THE PRINCIPAL SERVICES		184,843	195,672	203,275	218,336	-	-
CARE AND UPKEEP OF BUILDING SERVICES							
1002542179000000	ELECTRICITY	325	50,062	34,008	45,000	59,000	
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		50,062	34,008	45,000	59,000	-	-

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA ELEMENTARY

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
		TECHNOLOGY SERVICES					
1002660179000000	TELEPHONE	351	4,302	4,383	3,500	4,800	
TOTAL TECHNOLOGY SERVICES			4,302	4,383	3,500	4,800	-
TOTAL REQUIREMENTS - ELMIRA ELEMENTARY			1,198,812	1,212,367	1,400,862	1,637,111	-



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS – VENETA ELEMENTARY SCHOOL

SERVICE AREA DESCRIPTION

Veneta Elementary School (VES) is a kindergarten through fifth grade school with an enrollment of approximately 345 students.

MAJOR FUNCTIONS

1111 Elementary Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

2410 Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools.

EXPENDITURE SUMMARY BY OBJECT

	<i>2016/2017 Actual</i>	<i>2017/2018 Actual</i>	<i>2018/2019 Adopted</i>	<i>2019/2020 Proposed</i>
Salaries	941,496	964,763	1,051,408	1,088,249
Associated Payroll Costs	535,746	600,501	691,447	761,563
Purchased Services	44,881	42,694	50,254	62,097
Supplies and Materials	10,692	13,217	17,895	18,780
Other Objects	840	776	825	825
TOTAL EXPENDITURES	1,533,655	1,621,951	1,811,829	1,931,514

GF Budget/Service Level Changes:

- Change/movement in IA's (.063) FTE
- Add .063 FTE to SEC II

Non GF Budget/Service Level Changes:

- Budgeted for possible PE teacher 1.000 FTE (pending additional state funding and/or grant)

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - VENETA ELEMENTARY

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ELEMENTARY PROGRAMS							
100111134600000	LICENSED SALARIES	111	709,067	752,887	802,142	827,191	
	CLASSIFIED SALARIES	112	52,487	51,353	73,701	75,801	
	SUBSTITUTES-LICENSED	121	24,359	19,132	29,440	31,280	
	SUBSTITUTES-CLASSIFIED	122	1,902	3,791	2,421	2,463	
	ADDITIONAL SALARY	130	731	508	2,000	2,000	
	PERS PENSION	211	16,747	26,665	25,224	34,218	
	PERS IAP	212	45,163	47,824	52,582	54,152	
	PERS UAL	213	67,381	75,286	79,144	82,796	
	OPSRP PENSION	214	20,252	52,666	62,787	94,877	
	SOCIAL SECURITY ADMINISTR	220	60,172	62,016	69,592	71,813	
	WORKERS' COMPENSATION	231	2,439	2,895	3,563	3,792	
	LICENSED INSURANCE	241	209,030	214,500	243,600	252,000	
	DEFERRED COMP ER	242	2,100	2,600	12,600	12,600	
	CLASSIFIED INSURANCE	245	27,976	29,073	49,088	50,873	
	SUPPLIES AND MATERIALS	410	6,878	8,512	11,770	11,770	
	TEXTBOOKS	420	-	433	-	-	
	NON-CONSUMABLE ITEMS	460	183	728	1,475	1,475	
	COMPUTER SOFTWARE	470	-	-	1,000	1,000	
	COMPUTER HARDWARE	480	-	495	-	-	
TOTAL ELEMENTARY PROGRAMS			1,246,867	1,351,364	1,522,129	1,610,101	-
ESL							
100129134600000	LICENSED SALARIES	111	16,528	17,241	14,093	14,833	
	PERS IAP	212	990	1,036	846	890	
	PERS UAL	213	1,434	1,581	1,226	1,308	
	OPSRP PENSION	214	592	1,491	1,216	1,882	
	SOCIAL SECURITY ADMINISTR	220	1,267	1,327	1,078	1,135	
	WORKERS' COMPENSATION	231	52	61	55	60	
	LICENSED INSURANCE	241	7,731	8,022	6,525	6,750	
	DEFERRED COMP ER	242	-	-	253	253	
	TRAVEL	340	-	148	-	-	
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	
	SUPPLIES AND MATERIALS	410	15	14	250	250	
	TEXTBOOKS	420	-	100	-	-	

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - VENETA ELEMENTARY

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	PERIODICALS	440	51	-	-		
TOTAL ENGLISH SECOND LANGUAGE PROGRAMS			28,659	31,019	25,792	27,611	-
GUIDANCE SERVICES							
1002120346000000	ADDITIONAL SALARY	130	-	-	500	1,000	
	PERS PENSION	211	-	-	70	181	
	PERS IAP	212	-	-	30	60	
	PERS UAL	213	-	-	44	88	
	SOCIAL SECURITY ADMINISTR	220	-	-	38	77	
	WORKERS' COMPENSATION	231	-	-	1	4	
	SUPPLIES AND MATERIALS	410	-	471	500	800	
TOTAL GUIDANCE SERVICES			-	471	1,183	2,210	-
HEALTH SERVICES							
1002130346000000	SUPPLIES AND MATERIALS	410	403	273	300	300	
TOTAL HEALTH SERVICES			403	273	300	300	-
EDUCATION MEDIA SERVICES							
1002220346000000	CLASSIFIED SALARIES	112	5,019	5,182	5,418	5,531	
	SUBSTITUTES-CLASSIFIED	122	74	220	483	491	
	PERS PENSION	211	280	725	824	1,092	
	PERS IAP	212	204	314	325	332	
	PERS UAL	213	442	495	513	531	
	OPSRP PENSION	214	1	4	-	-	
	SOCIAL SECURITY ADMINISTR	220	389	413	451	461	
	WORKERS' COMPENSATION	231	17	20	24	25	
	SUPPLIES AND MATERIALS	410	123	99	150	150	
	LIBRARY BOOKS	430	324	287	300	300	
	PERIODICALS	440	-	32	100	100	
	COMPUTER SOFTWARE	470	550	550	550	550	
	DUES & FEES	640	60	65	75	75	
TOTAL EDUCATIONAL MEDIA SERVICES			7,482	8,405	9,213	9,638	-
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240346000000	SUBSTITUTES-LICENSED	121	-	267	-	-	
	PERS UAL	213	-	16	-	-	

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - VENETA ELEMENTARY

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	SOCIAL SECURITY ADMINISTR	220	-	20	-		
	WORKERS' COMPENSATION	231	-	1	-		
	INST PROGRAM IMP SERVICES	312	43	235	1,704	1,787	
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			43	540	1,704	1,787	-

OFFICE OF THE PRINCIPAL SERVICES

1002410346000000	CLASSIFIED SALARIES	112	41,392	34,712	37,411	40,253	
	ADMINISTRATORS	113	88,189	78,965	82,601	85,814	
	SUBSTITUTES-CLASSIFIED	122	1,748	506	1,198	1,218	
	ADDITIONAL SALARY	130	-	-	-	374	
	PERS PENSION	211	10,034	11,045	15,795	21,401	
	PERS IAP	212	7,861	6,830	7,178	7,566	
	PERS UAL	213	11,386	10,471	10,545	11,260	
	OPSRP PENSION	214	346	2,996	663	1,186	
	SOCIAL SECURITY ADMINISTR	220	10,009	8,740	9,273	9,766	
	WORKERS' COMPENSATION	231	395	402	474	514	
	LICENSED INSURANCE	241	-	12,413	-	-	
	DEFERRED COMP ER	242	50	625	1,200	1,800	
	CLASSIFIED INSURANCE	245	15,250	15,990	16,500	17,100	
	ADMIN INSURANCE	249	15,759	1,938	18,120	18,720	
	PROPERTY SERVICES	320	126	139	150	160	
	RENTALS	324	11,416	9,341	9,000	9,850	
	POSTAGE	353	479	512	600	600	
	ADVERTISING	354	-	-	100	100	
	PRINTING AND BINDING	355	101	698	350	350	
	SUPPLIES AND MATERIALS	410	1,845	1,205	1,250	1,835	
	NON-CONSUMABLE ITEMS	460	320	20	250	250	
	DUES & FEES	640	780	711	750	750	
TOTAL OFFICE OF THE PRINCIPAL SERVICES			217,485	198,258	213,408	230,867	-

CARE AND UPKEEP OF BUILDING SERVICES

1002542346000000	ELECTRICITY	325	25,361	27,055	30,000	40,000	
	WATER AND SEWAGE	327	3,180	2,998	4,000	4,000	
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			28,541	30,053	34,000	44,000	-

TECHNOLOGY SERVICES

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - VENETA ELEMENTARY

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1002660346000000	TELEPHONE	351	4,174	1,569	4,100	5,000	
TOTAL TECHNOLOGY SERVICES			4,174	1,569	4,100	5,000	-
TOTAL REQUIREMENTS - VENETA ELEMENTARY			1,533,655	1,621,951	1,811,829	1,931,514	-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS – FERN RIDGE MIDDLE SCHOOL

SERVICE AREA DESCRIPTION

Fern Ridge Middle School (FRMS) is a sixth through eighth grade school with an enrollment of approximately 350 students. All students are enrolled in the core curriculum of language arts, social studies, science, physical education, and selected elective courses.

MAJOR FUNCTIONS

1121 Middle School Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle years.

2410 Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools.

EXPENDITURE SUMMARY BY OBJECT

	<i>2016/2017 Actual</i>	<i>2017/2018 Actual</i>	<i>2018/2018 Adopted</i>	<i>2019/2020 Proposed</i>
Salaries	859,167	872,648	1,045,275	1,124,026
Associated Payroll Costs	500,812	566,031	691,037	790,816
Purchased Services	89,890	92,726	97,715	119,741
Supplies and Materials	11,391	15,997	20,350	24,330
Other Objects	655	660	1,050	970
TOTAL EXPENDITURES	1,461,915	1,548,062	1,855,427	2,059,883

Budget/Service Level Changes:

- Add 1.000 FTE Licensed Teacher

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
INSTRUCTIONAL MIDDLE/JUNIOR HIGH								
1001121182000000	SUBSTITUTES-LICENSED	121	36,260	15,517	-			
	ADDITIONAL SALARY	130	2,483	1,387	1,800	1,800		
	PERS PENSION	211	557	560	-	-		
	PERS IAP	212	36	83	108	108		
	PERS UAL	213	3,145	1,368	157	159		
	OPSRP PENSION	214	330	(8)	155	228		
	SOCIAL SECURITY ADMINISTR	220	3,143	1,319	138	138		
	WORKERS' COMPENSATION	231	133	63	8	9		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS			46,086	20,289	2,366	2,442	-	-
ALTERNATIVE EDUCATION								
1001280182000000	TUITION PRIVATE SCHOOLS	373	1,343	-	10,000	5,000	-	-
TOTAL ALTERNATIVE EDUCATION			1,343	-	10,000	5,000	-	-
ESL								
1001291182000000	LICENSED SALARIES	111	4,718	4,922	5,261	5,538		
	PERS IAP	212	282	296	316	332		
	PERS UAL	213	409	451	458	488		
	OPSRP PENSION	214	169	426	454	703		
	SOCIAL SECURITY ADMINISTR	220	362	379	402	424		
	WORKERS' COMPENSATION	231	15	17	20	22		
	LICENSED INSURANCE	241	2,207	2,290	2,436	2,520		
	DEFERRED COMP ER	242	-	-	95	95		
	TRAVEL	340	-	148	-			
	OTHER NON-INSTR PROF TECH	389	-	-	250	250		
	SUPPLIES AND MATERIALS	410	15	14	250	250		
	TEXTBOOKS	420	43	100	-			
	PERIODICALS	440	36	45	-			
TOTAL ENGLISH SECOND LANGUAGE			8,257	9,086	9,942	10,622	-	-
ATTENDANCE AND SOCIAL WORK SERVICES								
1002110182000000	OTHER NON-INSTR PROF TECH	389	-	-	300	300		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES			-	-	300	300	-	-
GUIDANCE SERVICES								
1002120182000000	LICENSED SALARIES	111	59,373	61,934	64,617	68,011		
	ADDITIONAL SALARY	130	-	-	1,020	1,074		
	PERS PENSION	211	4,906	8,663	9,163	12,532		
	PERS IAP	212	3,555	3,723	3,938	4,145		
	PERS UAL	213	5,152	5,678	5,711	6,093		
	SOCIAL SECURITY ADMINISTR	220	4,532	4,580	5,021	5,285		
	WORKERS' COMPENSATION	231	181	212	252	275		
	LICENSED INSURANCE	241	15,900	16,500	17,400	18,000		
	DEFERRED COMP ER	242			-	900		
	SUPPLIES AND MATERIALS	410	232	-	1,000	400		
	DEFERRED COMP ER	242		-	900			
TOTAL GUIDANCE SERVICES			93,830	101,290	109,022	116,715	-	-
HEALTH SERVICES								
1002130182000000	SUPPLIES AND MATERIALS	410	41	127	200	300		
TOTAL HEALTH SERVICES			41	127	200	300	-	-
EDUCATIONAL MEDIA SERVICES								
1002220182000000	CLASSIFIED SALARIES	112	20,086	20,596	22,180	23,321		
	SUBSTITUTES-CLASSIFIED	122	852	903	966	983		
	PERS PENSION	211	-	-	135	178		
	PERS IAP	212	1,186	1,222	1,267	1,327		
	PERS UAL	213	1,817	1,971	2,014	2,144		
	OPSRP PENSION	214	714	1,754	1,823	2,807		
	SOCIAL SECURITY ADMINISTR	220	1,595	1,524	1,771	1,859		
	WORKERS' COMPENSATION	231	71	82	96	101		
	CLASSIFIED INSURANCE	245	15,300	15,900	16,500	17,100		
	SUPPLIES AND MATERIALS	410	388	417	300	300		
	LIBRARY BOOKS	430	1,610	1,009	1,000	1,000		
	PERIODICALS	440	-	32	150			
	NON-CONSUMABLE ITEMS	460	-	281	150	200		
	COMPUTER SOFTWARE	470	550	550	550	600		
	DUES & FEES	640	60	65	65	70		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL EDUCATIONAL MEDIA SERVICE			44,230	46,306	48,967	51,990	-	-
ASSESSMENT AND TESTING								
1002230182000000	DATA PROCESS	386	388	571	-			
	SUPPLIES AND MATERIALS	410	69	-	50			
TOTAL ASSESSMENT AND TESTING			456	571	50	-	-	-
INSTRUCTIONAL STAFF DEVELOPMENT								
1002240182000000	SUBSTITUTES-LICENSED	121	703	-	-			
	PERS UAL	213	46	-	-			
	SOCIAL SECURITY ADMINISTR	220	54	-	-			
	WORKERS' COMPENSATION	231	2	-	-			
	INST PROGRAM IMP SERVICES	312	246	100	1,665	1,791		
	TRAVEL	340	12	118	-			
	SUPPLIES AND MATERIALS	410		96	-			
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			1,063	314	1,665	1,791	-	-
OFFICE OF THE PRINCIPAL								
1002410182000000	CLASSIFIED SALARIES	112	49,657	47,517	45,501	45,827		
	ADMINISTRATORS	113	90,981	96,645	135,537	137,570		
	SUBSTITUTES-CLASSIFIED	122	646	1,375	1,796	1,828		
	ADDITIONAL SALARY	130	76	58	-	-		
	PERS PENSION	211	4	13,102	13,930	18,373		
	PERS IAP	212	8,359	8,479	10,793	10,894		
	PERS UAL	213	12,252	13,178	15,907	16,337		
	OPSRP PENSION	214	5,001	4,104	7,068	10,421		
	SOCIAL SECURITY ADMINISTR	220	10,763	10,998	13,987	14,170		
	WORKERS' COMPENSATION	231	441	509	714	747		
	DEFERRED COMP ER	242	600	600	1,500	2,400		
	CLASSIFIED INSURANCE	245	31,736	29,149	33,000	34,200		
	ADMIN INSURANCE	249	15,759	16,977	26,820	27,720		
	INST PROGRAM IMP SERVICES	312	1,800	-	-			
	PROPERTY SERVICES	320	126	139	150	150		
	REPAIRS & MAINTENANCE	322	-	-	700			
	RENTALS	324	9,141	8,393	7,300	8,900		
	TRAVEL	340	-	-	100			

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	POSTAGE	353	1,715	1,930	2,500	2,200	
	PRINTING AND BINDING	355	397	835	700	600	
	SUPPLIES AND MATERIALS	410	317	1,371	2,200	2,000	
	NON-CONSUMABLE ITEMS	460	129	188	300	300	
	COMPUTER HARDWARE	480	102	1,001	1,200	830	
	DUES & FEES	640	595	595	600	900	
TOTAL OFFICE OF THE PRINCIPAL			240,597	257,143	322,303	336,367	-
CARE AND UPKEEP OF BUILDING SERVICES							
1002542182000000	ELECTRICITY	325	32,832	33,591	32,000	45,000	
	FUEL	326	34,098	39,439	35,000	47,000	
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			66,930	73,029	67,000	92,000	-
TECHNOLOGY SERVICES							
1002660182000000	TELEPHONE	351	5,682	4,878	4,500	5,900	
TOTAL TECHNOLOGY SERVICES			5,682	4,878	4,500	5,900	-
TOTAL REQUIREMENTS: 000 - NO SUBJECT			508,515	513,032	576,315	623,427	-
GENERAL CLASSROOM INSTRUCTION							
1001121182050000	LICENSED SALARIES	111	-	-	57,944	56,716	
	CLASSIFIED SALARIES	112	2,284	-	4,455	-	
	SUBSTITUTES-LICENSED	121	-	-	27,600	31,096	
	SUBSTITUTES-CLASSIFIED	122	17	-	-	-	
	ADDITIONAL SALARY	130	-	-	2,000	2,000	
	PERS PENSION	211	-	-	4,132	6,004	
	PERS IAP	212	135	-	3,853	3,523	
	PERS UAL	213	200	-	8,004	7,921	
	OPSRP PENSION	214	81	-	5,370	7,197	
	SOCIAL SECURITY ADMINISTR	220	176	-	7,038	6,871	
	WORKERS' COMPENSATION	231	8	-	365	368	
	LICENSED INSURANCE	241	-	-	17,400	18,000	
	DEFERRED COMP ER	242	-	-	-	900	
	SUPPLIES AND MATERIALS	410	1,942	2,668	1,500	7,500	
	TEXTBOOKS	420	-	-	-	-	

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	LIBRARY BOOKS	430	582	-	4,000	2,000		
	NON-CONSUMABLE ITEMS	460	-	-	1,000	1,000		
	COMPUTER SOFTWARE	470				400		
	DUES & FEES	640	-	-	385			
	DEFERRED COMP ER	242			900			
	CLASSIFIED INSURANCE	245			3,998			
	COMPUTER SOFTWARE	470			-			
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS -			5,425	2,668	149,944	151,496	-	-
ENGLISH								
100112118210000	LICENSED SALARIES	111	69,185	84,991	90,102	94,840		
	PERS IAP	212	4,142	5,111	5,406	5,690		
	PERS UAL	213	5,996	7,794	7,839	8,365		
	OPSRP PENSION	214	2,478	7,351	7,776	12,035		
	SOCIAL SECURITY ADMINISTR	220	5,297	7,044	6,893	7,255		
	WORKERS' COMPENSATION	231	216	298	358	387		
	LICENSED INSURANCE	241	23,850	34,353	34,800	36,000		
	DEFERRED COMP ER	242	150	-	1,800	1,800		
	SUPPLIES AND MATERIALS	410	654	883	600	600		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - ENGLISH			111,969	147,826	155,574	166,972	-	-
SOCIAL STUDIES								
1001121182110000	LICENSED SALARIES	111	78,624	77,327	106,263	117,704		
	PERS PENSION	211	-	1,822	-	-		
	PERS IAP	212	4,707	4,070	6,376	7,062		
	PERS UAL	213	6,823	7,089	9,245	10,381		
	OPSRP PENSION	214	2,817	4,728	9,170	14,937		
	SOCIAL SECURITY ADMINISTR	220	6,024	5,944	8,129	9,004		
	WORKERS' COMPENSATION	231	242	270	415	472		
	LICENSED INSURANCE	241	31,800	27,356	34,800	36,000		
	DEFERRED COMP ER	242	600	300	1,800	1,800		
	SUPPLIES AND MATERIALS	410	665	708	600	600		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SOCIAL STU			132,302	129,615	176,798	197,960	-	-
SCIENCE								
1001121182120000	LICENSED SALARIES	111	123,887	123,584	129,318	154,802		

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	PERS PENSION	211	4,851	-	8,699	11,897	
	PERS IAP	212	7,417	5,662	7,759	9,288	
	PERS UAL	213	10,751	11,330	11,251	13,654	
	OPSRP PENSION	214	2,335	8,144	5,783	11,322	
	SOCIAL SECURITY ADMINISTR	220	9,446	10,011	9,883	11,842	
	WORKERS' COMPENSATION	231	374	426	494	619	
	LICENSED INSURANCE	241	31,800	35,013	34,800	45,000	
	DEFERRED COMP ER	242	600	300	1,800	2,250	
	SUPPLIES AND MATERIALS	410	1,786	2,845	2,000	1,000	
	NON-CONSUMABLE ITEMS	460	-	-	-	450	
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SCIENCE			193,248	197,316	211,787	262,124	-

THE ARTS

1001121182130000	LICENSED SALARIES	111	42,149	41,359	43,836	46,137	
	PERS IAP	212	2,524	1,244	2,630	2,768	
	PERS UAL	213	3,658	3,792	3,814	4,069	
	OPSRP PENSION	214	1,510	1,788	3,783	5,855	
	SOCIAL SECURITY ADMINISTR	220	3,228	3,092	3,353	3,529	
	WORKERS' COMPENSATION	231	132	147	175	189	
	LICENSED INSURANCE	241	15,900	17,798	17,400	18,000	
	DEFERRED COMP ER	242			-	900	
	REPAIRS & MAINTENANCE	322	1,400	2,365	2,000	2,000	
	FUEL	326	1	1	-		
	REIMBURSABLE STUDENT TRAN	331	12	20	-	50	
	OTHER NON-INSTR PROF TECH	389	297	200	150	200	
	SUPPLIES AND MATERIALS	410	789	1,136	1,200	1,200	
	NON-CONSUMABLE ITEMS	460	-	150	200	200	
	DEFERRED COMP ER	242			900		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH EXTRACURRICULAR - TH			71,598	73,092	79,441	85,097	-

INSTRUMENTAL MUSIC

1001121182131000	ADDITIONAL SALARY	130	2,816	1,798	3,131	1,866	
	PERS IAP	212	169	54	188	112	
	PERS UAL	213	244	165	272	165	
	OPSRP PENSION	214	101	78	270	237	
	SOCIAL SECURITY ADMINISTR	220	211	134	240	143	

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	9	6	16	9		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH EXTRACURRICULAR - TH			3,549	2,236	4,117	2,532	-	-
CHOIR								
1001121182132000	ADDITIONAL SALARY	130	-	1,060	-	1,777		
	PERS IAP	212	-	31	-	107		
	PERS UAL	213	-	97	-	157		
	OPSRP PENSION	214	-	46	-	226		
	SOCIAL SECURITY ADMINISTR	220	-	79	-	136		
	WORKERS' COMPENSATION	231	-	4	-	9		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH EXTRACURRICULAR - TH			-	1,316	-	2,412	-	-
MATHEMATICS								
1001121182180000	LICENSED SALARIES	111	140,810	157,329	162,992	191,777		
	PERS PENSION	211	5,568	9,395	9,658	12,739		
	PERS IAP	212	7,064	9,458	9,780	11,507		
	PERS UAL	213	12,208	14,424	14,180	16,915		
	OPSRP PENSION	214	1,812	7,796	8,095	15,425		
	SOCIAL SECURITY ADMINISTR	220	10,729	11,716	12,469	14,671		
	WORKERS' COMPENSATION	231	432	549	635	774		
	LICENSED INSURANCE	241	47,373	49,500	52,200	63,000		
	DEFERRED COMP ER	242	900	900	2,700	3,150		
	SUPPLIES AND MATERIALS	410	386	437	600	600		
	NON-CONSUMABLE ITEMS	460	-	50	-	-		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMA			227,281	261,555	273,309	330,558	-	-
HEALTH EDUCATION								
1001121182190000	OTHER INST, PROF & TECH	319	400	-	400	400		
	SUPPLIES AND MATERIALS	410	-	76	-	-		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH ED			400	76	400	400	-	-
PHYSICAL EDUCATION								
1001121182200000	LICENSED SALARIES	111	133,561	134,345	137,300	139,359		
	PERS PENSION	211	11,035	18,791	19,167	25,280		
	PERS IAP	212	7,997	8,076	8,238	8,362		
	PERS UAL	213	11,591	12,317	11,945	12,291		

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
SOCIAL SECURITY ADMINISTR	220	10,217	10,231	10,503	10,661		
WORKERS' COMPENSATION	231	400	457	524	552		
LICENSED INSURANCE	241	31,473	33,000	34,800	36,000		
DEFERRED COMP ER	242	300	300	1,800	1,800		
SUPPLIES AND MATERIALS	410	214	79	300	300		
NON-CONSUMABLE ITEMS	460	794	1,683	700	800		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - PHYSICAL I		207,581	219,280	225,277	235,405	-	-
OTHER PROGRAMS							
1001121182290000	PERS PENSION	211	-	-	231		
	PERS UAL	213	-	-	144		
	SOCIAL SECURITY ADMINISTR	220	-	-	127		
	WORKERS' COMPENSATION	231	-	-	7		
	SUPPLIES AND MATERIALS	410	47	50	300	1,500	
	SUBSTITUTES-LICENSED	121	-	-	1,656		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PRC		47	50	2,465	1,500	-	-
TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL		1,461,915	1,548,062	1,855,427	2,059,883	-	-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS – ELMIRA HIGH SCHOOL

SERVICE AREA DESCRIPTION

Elmira High School (EHS) is a ninth through twelfth grade school with an enrollment of approximately 420 students. All students are enrolled in the core curriculum of language arts, social studies, science, mathematics, physical and health education, and selected elective courses including second languages, art, and music.

MAJOR FUNCTIONS

1131 High School Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

2410 Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools.

EXPENDITURE SUMMARY BY OBJECT

	2016/2017	2017/2018	2018/2019	2019/2020
	Actual	Actual	Adopted	Proposed
Salaries	1,506,751	1,397,796	1,593,208	1,658,952
Associated Payroll Costs	877,753	922,787	1,047,185	1,163,925
Purchased Services	182,661	204,851	203,749	242,936
Supplies and Materials	25,472	26,870	31,440	31,673
Other Objects	1,792	1,114	1,500	1,500
Transfers	165,000	165,000	165,000	195,000
TOTAL EXPENDITURES	2,759,429	2,718,418	3,042,082	3,293,986

Budget/Service Level Changes:

- Transfer Increase to Athletic Fund of \$30,000 to fund an Athletic Trainer and Unified Basketball

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
HIGH SCHOOL PROGRAMS							
1001131616000000	SUBSTITUTES-LICENSED	121	20,816	29,741	-		
	SUBSTITUTES-CLASSIFIED	122	592	602	-		
	ADDITIONAL SALARY	130	2,853	329	1,668		
	PERS PENSION	211	517	950	-		
	PERS IAP	212	252	126	100		
	PERS UAL	213	961	2,089	145		
	OPSRP PENSION	214	218	29	144		
	SOCIAL SECURITY ADMINISTR	220	2,151	2,856	128		
	WORKERS' COMPENSATION	231	93	138	8		
	FUEL	326	5				
	REIMBURSABLE STUDENT TRAN	331	37				
TOTAL HIGH SCHOOL PROGRAMS			28,495	36,861	2,193	-	-
LEADERSHIP							
1001132616000000	ADDITIONAL SALARY	130	3,706	5,437	4,095	4,202	
	PERS PENSION	211	-	197	-	-	
	PERS IAP	212	221	327	246	252	
	PERS UAL	213	320	498	356	371	
	OPSRP PENSION	214	132	348	353	533	
	SOCIAL SECURITY ADMINISTR	220	278	413	313	321	
	WORKERS' COMPENSATION	231	12	19	19	18	
			4,670	7,240	5,382	5,697	-
ALTERNATIVE EDUCATION							
1001280616000000	TUITION PRIVATE SCHOOLS	373	5,036	7,682	10,000	10,000	
TOTAL ALTERNATIVE EDUCATION			5,036	7,682	10,000	10,000	-
ESL							
1001291616000000	TRAVEL	340	-	147	-		
	SUPPLIES AND MATERIALS	410	15	20	50	200	
	TEXTBOOKS	420	-	100	-		
	PERIODICALS	440		45	-		
TOTAL ENGLISH SECOND LANGUAGE			15	311	50	200	-

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
ATTENDANCE AND SOCIAL WORK SERVICES								
1002110616000000	OTHER NON-INSTR PROF TECH	389	30	-	150	150		
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES			30	-	150	150	-	-
GUIDANCE SERVICES								
1002120616000000	LICENSED SALARIES	111	41,118	34,427	45,455	47,843		
	ADDITIONAL SALARY	130	1,382	1,354	1,435	1,511		
	PERS IAP	212	2,545	2,151	2,813	2,961		
	PERS UAL	213	3,688	3,280	4,079	4,353		
	OPSRP PENSION	214	1,522	3,094	4,047	6,263		
	SOCIAL SECURITY ADMINISTR	220	3,244	2,753	3,587	3,776		
	WORKERS' COMPENSATION	231	134	155	187	202		
	LICENSED INSURANCE	241	-	16,500	17,400	18,000		
	DEFERRED COMP ER	242	-	-	900	900		
	REIMBURSABLE STUDENT TRAN	331	-	-	100	100		
	POSTAGE	353	227	260	300	300		
	PRINTING AND BINDING	355	-	210	300	300		
	SUPPLIES AND MATERIALS	410	904	1,030	200	400		
TOTAL GUIDANCE SERVICES			54,764	65,214	80,803	86,909	-	-
HEALTH SERVICES								
1002130616000000	SUPPLIES AND MATERIALS	410	-	196	200	200		
TOTAL HEALTH SERVICES			-	196	200	200	-	-
EDUCATIONAL MEDIA SERVICE								
1002220616000000	CLASSIFIED SALARIES	112	22,044	22,947	24,153	24,209		
	SUBSTITUTES-CLASSIFIED	122	715	506	1,104	-		
	PERS PENSION	211	-	-	154	204		
	PERS IAP	212	1,296	1,337	1,390	1,359		
	PERS UAL	213	1,975	2,150	2,197	2,135		
	OPSRP PENSION	214	787	1,928	2,000	2,874		
	SOCIAL SECURITY ADMINISTR	220	1,743	1,802	1,932	1,852		
	WORKERS' COMPENSATION	231	78	89	108	107		
	CLASSIFIED INSURANCE	245	15,300	15,900	16,500	17,100		
	SUPPLIES AND MATERIALS	410	441	330	400	400		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	LIBRARY BOOKS	430	758	881	1,400	1,400	
	PERIODICALS	440	32	34	50	50	
	COMPUTER SOFTWARE	470	550	550	550	550	
TOTAL EDUCATIONAL MEDIA SERVICE			45,719	48,454	51,938	52,240	-
ASSESSMENT AND TESTING							
1002230616000000	SUPPLIES AND MATERIALS	410	312	134	400	400	
TOTAL ASSESSMENT AND TESTING			312	134	400	400	-
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240616000000	SUBSTITUTES-LICENSED	121	176	267	-	-	
	PERS UAL	213	-	24	-	-	
	SOCIAL SECURITY ADMINISTR	220	13	20	-	-	
	WORKERS' COMPENSATION	231	1	1	-	-	
	INST PROGRAM IMP SERVICES	312	250	118	2,389	2,389	
	TRAVEL	340	568	364	-	-	
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			1,008	794	2,389	2,389	-
OFFICE OF THE PRINCIPAL SERVICES							
1002410616000000	CLASSIFIED SALARIES	112	105,170	109,080	101,417	97,167	
	ADMINISTRATORS	113	175,092	78,145	217,049	219,149	
	SUBSTITUTES-CLASSIFIED	122	120	586	1,198	1,828	
	ADDITIONAL SALARY	130	-	2,479	-	-	
	PERS PENSION	211	20,612	22,137	34,903	44,155	
	PERS IAP	212	16,780	11,173	18,977	18,838	
	PERS UAL	213	24,306	17,446	27,811	28,060	
	OPSRP PENSION	214	1,104	2,521	5,822	9,185	
	SOCIAL SECURITY ADMINISTR	220	21,200	14,480	24,454	24,338	
	WORKERS' COMPENSATION	231	850	659	1,237	1,267	
	DEFERRED COMP ER	242	570	-	1,950	3,375	
	CLASSIFIED INSURANCE	245	51,165	53,297	55,393	51,300	
	ADMIN INSURANCE	249	30,003	14,925	42,675	44,100	
	PROPERTY SERVICES	320	126	139	130	160	
	RENTALS	324	10,220	8,847	7,800	10,000	
	TRAVEL	340	221	262	800	800	
	POSTAGE	353	2,716	2,468	2,700	2,700	

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PRINTING AND BINDING	355	604	1,390	800	800	
	OTHER NON-INSTR PROF TECH	389	630	661	600	600	
	SUPPLIES AND MATERIALS	410	1,331	1,663	1,900	1,900	
	NON-CONSUMABLE ITEMS	460	40	250	250	800	
	DUES & FEES	640	1,190	595	1,200	1,200	
TOTAL OFFICE OF THE PRINCIPAL SERVICES		464,051	343,203	549,066	561,722	-	-
OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION							
1002490616000000	LICENSED SALARIES	111	26,250	-	-	-	
	ADDITIONAL SALARY	130	6,074	3,585	3,590	3,590	
	PERS IAP	212	1,935	215	216	215	
	PERS UAL	213	2,806	329	313	317	
	OPSRP PENSION	214	1,158	310	309	456	
	SOCIAL SECURITY ADMINISTR	220	2,473	275	274	275	
	WORKERS' COMPENSATION	231	97	12	18	17	
	LICENSED INSURANCE	241	7,403	-	-		
	DEFERRED COMP ER	242	140	-	-		
	SUPPLIES AND MATERIALS	410	2,401	2,167	2,490	2,490	
TOTAL OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION		50,738	6,893	7,210	7,360	-	-
CARE AND UPKEEP OF BUILDING SERVICES							
1002542616000000	ELECTRICITY	325	90,461	95,006	105,000	115,000	
	FUEL	326	59,538	78,097	60,000	85,000	
TOTAL CARE AND UPKEEP OF BUILDINGS SRVCS		149,998	173,104	165,000	200,000	-	-
TECHNOLOGY SERVICES							
1002660616000000	TELEPHONE	351	5,512	3,151	5,000	5,000	
TOTAL TECHNOLOGY SERVICES		5,512	3,151	5,000	5,000	-	-
TOTAL REQUIREMENTS: 000 - NO SUBJECT		810,347	693,237	879,781	932,267	-	-
YTP							
1001131616012000	CLASSIFIED SALARIES	112	10,223	10,338	10,509	10,691	
	PERS PENSION	211	845	1,446	1,467	1,939	
	PERS IAP	212	612	621	631	641	

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	886	948	914	943		
	SOCIAL SECURITY ADMINISTR	220	764	733	804	818		
	WORKERS' COMPENSATION	231	34	39	46	48		
	CLASSIFIED INSURANCE	245	5,066	5,299	5,500	5,700		
	PROF & IMP COSTS NON-INST	318	-	-	100	333		
	TRAVEL	340	742	1,011	500	624		
	SUPPLIES AND MATERIALS	410	113	30	-	133		
	PRINTING AND BINDING	355		23	-			
TOTAL HIGH SCHOOL PROGRAMS - YOUTH TRANSITION PROGRAM			19,286	20,487	20,471	21,870	-	-
GENERAL CLASSROOM INSTRUCTION								
1001131616050000	CLASSIFIED SALARIES	112	27,547	21,445	22,723	40,042		
	SUBSTITUTES-LICENSED	121	-	25	34,040	37,536		
	ADDITIONAL SALARY	130	40	-	2,000	2,000		
	PERS PENSION	211	3	-	5,031	11,140		
	PERS IAP	212	1,527	1,261	1,432	2,482		
	PERS UAL	213	2,390	1,968	5,112	7,019		
	OPSRP PENSION	214	912	1,814	1,887	2,220		
	SOCIAL SECURITY ADMINISTR	220	2,087	1,652	4,495	6,088		
	WORKERS' COMPENSATION	231	89	84	248	337		
	CLASSIFIED INSURANCE	245	19,965	20,745	21,529	34,200		
	OTHER NON-INSTR PROF TECH	389	44					
	SUPPLIES AND MATERIALS	410	3,722	4,301	4,200	4,200		
	NON-CONSUMABLE ITEMS	460	-	-	100	100		
	DUES & FEES	640	60	-	-			
TOTAL HIGH SCHOOL PROGRAMS - GENERAL CLASSROOM INSTRU			58,385	53,295	102,797	147,364	-	-
ENGLISH								
1001131616100000	LICENSED SALARIES	111	165,708	185,156	193,711	205,923		
	PERS PENSION	211	6,798	9,318	9,505	12,536		
	PERS IAP	212	9,897	11,131	11,623	12,355		
	PERS UAL	213	14,345	16,975	16,853	18,162		
	OPSRP PENSION	214	2,975	10,250	10,841	17,362		
	SOCIAL SECURITY ADMINISTR	220	12,451	13,857	14,819	15,753		
	WORKERS' COMPENSATION	231	503	633	741	817		
	LICENSED INSURANCE	241	48,270	49,500	52,200	54,000		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	DEFERRED COMP ER	242	1,060	1,500	2,700	2,700	
	FUEL	326		1	-		
	REIMBURSABLE STUDENT TRAN	331		11	-		
	SUPPLIES AND MATERIALS	410	369	240	1,000	1,000	
	TEXTBOOKS	420	310	-	-		
TOTAL HIGH SCHOOL PROGRAMS - ENGLISH			262,685	298,571	313,993	340,608	-
SOCIAL STUDIES							
1001131616110000	LICENSED SALARIES	111	188,073	161,593	168,291	172,350	
	PERS PENSION	211	15,539	17,430	23,493	31,264	
	PERS IAP	212	11,260	9,714	10,097	10,341	
	PERS UAL	213	16,298	14,815	14,641	15,201	
	OPSRP PENSION	214	-	3,197	-	-	
	SOCIAL SECURITY ADMINISTR	220	14,358	12,343	12,874	13,185	
	WORKERS' COMPENSATION	231	567	556	652	690	
	LICENSED INSURANCE	241	52,976	46,749	49,307	51,008	
	DEFERRED COMP ER	242	1,650	900	2,550	2,550	
	TRAVEL	340	1,000	240	425	425	
	SUPPLIES AND MATERIALS	410	382	447	900	900	
TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES			302,104	267,986	283,230	297,914	-
SCIENCE							
1001131616120000	LICENSED SALARIES	111	166,616	173,647	184,188	193,872	
	PERS PENSION	211	4,732	8,356	8,838	12,089	
	PERS IAP	212	9,976	10,439	11,051	11,632	
	PERS UAL	213	14,459	15,920	16,024	17,100	
	OPSRP PENSION	214	3,917	9,849	10,432	16,145	
	SOCIAL SECURITY ADMINISTR	220	12,728	13,125	14,090	14,831	
	WORKERS' COMPENSATION	231	510	599	710	772	
	LICENSED INSURANCE	241	47,700	49,500	52,200	54,000	
	DEFERRED COMP ER	242	600	600	2,700	2,700	
	REPAIRS & MAINTENANCE	322	571	-	400	400	
	SUPPLIES AND MATERIALS	410	2,866	4,265	4,000	3,000	
	NON-CONSUMABLE ITEMS	460	658	-	200	1,000	
TOTAL HIGH SCHOOL PROGRAMS - SCIENCE			265,332	286,301	304,833	327,541	-

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
THE ARTS								
1001131616130000	LICENSED SALARIES	111	65,181	65,564	67,006	68,011		
	PERS PENSION	211	5,385	9,171	9,354	12,337		
	PERS IAP	212	3,903	3,942	4,020	4,081		
	PERS UAL	213	5,657	6,011	5,830	5,999		
	SOCIAL SECURITY ADMINISTR	220	4,851	4,733	5,126	5,203		
	WORKERS' COMPENSATION	231	197	224	256	270		
	LICENSED INSURANCE	241	15,900	16,500	17,400	18,000		
	DEFERRED COMP ER	242	300	300	900	900		
	SUPPLIES AND MATERIALS	410	1,161	1,027	900	900		
	PERIODICALS	440	147	157	200	200		
	NON-CONSUMABLE ITEMS	460	-	54	100	100		
TOTAL HIGH SCHOOL PROGRAMS - THE ARTS			102,682	107,682	111,092	116,001	-	-
INSTRUMENTAL MUSIC								
1001131616131000	LICENSED SALARIES	111	14,318	14,935	15,828	16,661		
	ADDITIONAL SALARY	130	-	3,608	-	1,401		
	PERS IAP	212	857	1,115	950	1,084		
	PERS UAL	213	1,241	1,700	1,377	1,593		
	OPSRP PENSION	214	513	1,603	1,366	2,292		
	SOCIAL SECURITY ADMINISTR	220	1,047	1,367	1,211	1,382		
	WORKERS' COMPENSATION	231	44	63	61	74		
	LICENSED INSURANCE	241	7,950	8,250	8,700	9,000		
	DEFERRED COMP ER	242	150	150	225	225		
	OTHER INST, PROF & TECH	319	-	-	-	100		
	REPAIRS & MAINTENANCE	322	-	723	500	500		
	FUEL	326	-	4	-	200		
	REIMBURSABLE STUDENT TRAN	331	-	39	-	1,200		
	SUPPLIES AND MATERIALS	410	172	11	200	400		
	NON-CONSUMABLE ITEMS	460	-	82	1,200	400		
TOTAL HIGH SCHOOL PROGRAMS - INSTRUMENTAL MUSIC			26,292	33,651	31,618	36,512	-	-
CHOIR								
1001131616132000	LICENSED SALARIES	111	14,318	14,935	15,828	16,661		
	ADDITIONAL SALARY	130	2,240	2,253	2,302	2,337		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	991	1,033	1,088	1,140	
	PERS UAL	213	1,435	1,576	1,577	1,676	
	OPSRP PENSION	214	593	1,486	1,565	2,411	
	SOCIAL SECURITY ADMINISTR	220	1,211	1,267	1,387	1,453	
	WORKERS' COMPENSATION	231	51	58	71	77	
	LICENSED INSURANCE	241	7,950	8,250	8,700	9,000	
	DEFERRED COMP ER	242	150	150	225	225	
	OTHER INST, PROF & TECH	319	50	175	150	150	
	REPAIRS & MAINTENANCE	322	603	396	210	210	
	FUEL	326	25	17	120	120	
	REIMBURSABLE STUDENT TRAN	331	105	136	-	100	
	TRAVEL	340	-	-	700	700	
	OTHER NON-INSTR PROF TECH	389	300	600	600	600	
	SUPPLIES AND MATERIALS	410	456	158	200	200	
	NON-CONSUMABLE ITEMS	460	-	376	200	200	
	DUES & FEES	640	442	519	200	200	
TOTAL HIGH SCHOOL PROGRAMS - CHOIR			30,919	33,385	35,123	37,460	-
FOOD AND NUTRITION							
1001131616150000	SUPPLIES AND MATERIALS	410	1,000	1,000	1,000	1,000	
TOTAL HIGH SCHOOL PROGRAMS - FOOD AND NUTRITION			1,000	1,000	1,000	1,000	-
MATHEMATICS							
1001131616180000	LICENSED SALARIES	111	186,325	191,510	200,675	205,943	
	PERS PENSION	211	5,650	9,621	19,626	25,886	
	PERS IAP	212	11,156	11,513	12,041	12,357	
	PERS UAL	213	16,153	17,557	17,459	18,164	
	OPSRP PENSION	214	4,225	10,612	5,186	8,026	
	SOCIAL SECURITY ADMINISTR	220	14,173	14,627	15,352	15,755	
	WORKERS' COMPENSATION	231	562	655	765	817	
	LICENSED INSURANCE	241	47,700	49,500	52,200	54,000	
	DEFERRED COMP ER	242	1,475	1,500	2,700	2,700	
	SUPPLIES AND MATERIALS	410	323	500	700	600	
	NON-CONSUMABLE ITEMS	460	-	-	-	100	
	DUES & FEES	640	25	-	-	-	
TOTAL HIGH SCHOOL PROGRAMS - MATHEMATICS			287,767	307,595	326,704	344,348	-

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

			2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
HEALTH EDUCATION								
1001131616190000	LICENSED SALARIES	111	38,521	38,748	39,599	40,193		
	PERS PENSION	211	3,183	5,420	5,528	7,291		
	PERS IAP	212	2,306	2,329	2,376	2,412		
	PERS UAL	213	3,343	3,552	3,445	3,545		
	SOCIAL SECURITY ADMINISTR	220	2,948	2,917	3,029	3,075		
	WORKERS' COMPENSATION	231	117	132	153	161		
	LICENSED INSURANCE	241	10,382	11,001	11,600	12,000		
	DEFERRED COMP ER	242	600	600	600	600		
	SUPPLIES AND MATERIALS	410	314	49	200	200		
	NON-CONSUMABLE ITEMS	460	-	450	300	300		
TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION			61,714	65,198	66,830	69,777	-	-
PHYSICAL EDUCATION								
1001131616200000	LICENSED SALARIES	111	53,258	55,553	58,877	61,971		
	PERS IAP	212	3,189	3,340	3,533	3,718		
	PERS UAL	213	4,616	5,093	5,122	5,466		
	OPSRP PENSION	214	1,908	4,804	5,081	7,864		
	SOCIAL SECURITY ADMINISTR	220	4,074	4,268	4,504	4,741		
	WORKERS' COMPENSATION	231	162	192	227	247		
	LICENSED INSURANCE	241	15,877	16,500	17,400	18,000		
	DEFERRED COMP ER	242	300	300	900	900		
	SUPPLIES AND MATERIALS	410	66	791	800	500		
	NON-CONSUMABLE ITEMS	460	1,681	567	800	1,100		
TOTAL HIGH SCHOOL PROGRAMS - PHYSICAL EDUCATION			85,130	91,408	97,244	104,507	-	-
SECOND LANGUAGE								
1001131616210000	LICENSED SALARIES	111	112,945	117,811	122,255	128,064		
	PERS PENSION	211	5,448	9,621	9,813	12,943		
	PERS IAP	212	6,762	7,083	7,335	7,684		
	PERS UAL	213	9,793	10,801	10,636	11,295		
	OPSRP PENSION	214	1,684	4,239	4,484	7,197		
	SOCIAL SECURITY ADMINISTR	220	8,645	9,052	9,353	9,797		
	WORKERS' COMPENSATION	231	344	406	471	510		
	LICENSED INSURANCE	241	31,473	33,000	34,800	36,000		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	300	300	1,800	1,800		
	SUPPLIES AND MATERIALS	410	347	344	500	500		
	NON-CONSUMABLE ITEMS	460	-	-	150	150		
TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE			177,740	192,655	201,597	215,940	-	-
ATHLETICS								
1005200616230000	FUND MODIFICATIONS	710	165,000	165,000	165,000	195,000		
TOTAL TRANSFERS OF FUNDS			165,000	165,000	165,000	195,000	-	-
YEARBOOK								
1001131616255000	ADDITIONAL SALARY	130	1,788	1,798	1,838	1,538		
	PERS IAP	212	107	108	110	92		
	PERS UAL	213	155	165	160	136		
	OPSRP PENSION	214	64	156	159	195		
	SOCIAL SECURITY ADMINISTR	220	137	138	141	118		
	WORKERS' COMPENSATION	231	5	6	8	8		
	OTHER NON-INSTR PROF TECH	389	900	605	900	900		
	SUPPLIES AND MATERIALS	410	-	-	50	50		
	NON-CONSUMABLE ITEMS	460	-	-	150	150		
TOTAL HIGH SCHOOL PROGRAMS - YEARBOOK			3,156	2,976	3,516	3,187	-	-
TECHNOLOGY								
1001131616260000	SUPPLIES AND MATERIALS	410	-	544	200	200		
	NON-CONSUMABLE ITEMS	460	-	-	800	800		
	COMPUTER HARDWARE	480	-	-	300	300		
TOTAL HIGH SCHOOL PROGRAMS - TECHNOLOGY			-	544	1,300	1,300	-	-
OTHER PROGRAMS								
1001131616290000	LICENSED SALARIES	111	28,890	26,769	27,962	28,687		
	ADDITIONAL SALARY	130	2,586	2,651	1,656	-		
	PERS PENSION	211	2,601	3,068	4,135	5,204		
	PERS IAP	212	1,884	1,769	1,678	1,721		
	PERS UAL	213	2,730	2,697	2,577	2,530		
	OPSRP PENSION	214	-	647	-	-		
	SOCIAL SECURITY ADMINISTR	220	2,396	2,204	2,266	2,195		
	WORKERS' COMPENSATION	231	95	101	113	115		

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

		2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	7,841	8,250	8,693	8,993	
	DEFERRED COMP ER	242	450	300	450	450	
TOTAL HIGH SCHOOL PROGRAMS - OTHER PROGRAMS			49,473	48,457	49,530	49,895	-
ARTS & COMMUNICATION							
1001131616510000	ADDITIONAL SALARY	130	-	-	1,588	1,612	
	PERS IAP	212	-	-	95	97	
	PERS UAL	213	-	-	138	142	
	SOCIAL SECURITY ADMINISTR	220	-	-	121	123	
	OPSRP PENSION	214	-	-	-	205	
	WORKERS' COMPENSATION	231	-	-	9	8	
	PRINTING AND BINDING	355	2,141	2,031	2,400	2,400	
	PERIODICALS	440	-	-	100	100	
	DUES & FEES	640	75	-	100	100	
	OPSRP PENSION	214	-	-	137		
TOTAL HIGH SCHOOL PROGRAMS - ARTS & COMMUNICATION			2,216	2,031	4,688	4,787	-
INDUSTRIAL & ENGINEERING SYSTEMS							
1001131616550000	LICENSED SALARIES	111	19,712	19,973	21,168	23,960	
	SUBSTITUTES-LICENSED	121	352	-	-	-	
	ADDITIONAL SALARY	130	2,004	-	-	-	
	PERS IAP	212	1,266	1,201	1,270	1,438	
	PERS UAL	213	1,890	1,831	1,842	2,113	
	OPSRP PENSION	214	758	1,727	1,827	3,041	
	SOCIAL SECURITY ADMINISTR	220	1,690	1,536	1,619	1,833	
	WORKERS' COMPENSATION	231	69	73	84	98	
	LICENSED INSURANCE	241	15,860	16,500	8,700	9,000	
	DEFERRED COMP ER	242	-	-	450	450	
	REPAIRS & MAINTENANCE	322	-	39	500	500	
	REIMBURSABLE STUDENT TRAN	331	-	-	175	175	
	SUPPLIES AND MATERIALS	410	2,285	2,990	3,300	3,300	
	PERIODICALS	440	-	-	-	800	
	NON-CONSUMABLE ITEMS	460	2,317	1,090	800		
TOTAL HIGH SCHOOL PROGRAMS -INDUSTRIAL & ENGINEERING S\			48,203	46,959	41,735	46,708	-
TOTAL REQUIREMENTS - ELMIRA HIGH SCHOOL			2,759,429	2,718,418	3,042,082	3,293,986	-



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS – NON-OPERATING (TRANSFERS, CONTINGENCIES, AND RESERVES)

PROGRAM DESCRIPTION

The Non-Operating (Transfers, Contingencies and Reserves) program includes appropriations for interfund transfers, contingencies, and unappropriated ending fund balance.

Interfund transfers represent transfers of resources between funds or the transfer of equity between. For fiscal year 2019-2020 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$32,240 to the Textbook Fund, \$185,000 to the Technology Fund, \$75,000 to the District Maintenance Fund and \$456,250 to the District Retirement Fund. A contingency appropriation provides a resource for occurrences or emergencies which cannot be foreseen at the time of budget preparation. Authorization by the Board is required prior to the use of these funds. The Unappropriated Ending Fund Balance (UEFB) represents the estimated resources which will remain undesignated for the current year.

MAJOR FUNCTIONS

5200 Interfund Transfers

These are transactions which withdraw money from one fund and place it in another without recourse.

6000 Contingencies

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 of the ensuring 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.

EXPENDITURE SUMMARY BY OBJECT

	<i>2016/2017 Actual</i>	<i>2017/2018 Actual</i>	<i>2018/2019 Adopted</i>	<i>2019/2020 Proposed</i>
Transfers	661,950	491,087	658,500	757,990
Other Uses of Funds	-	-	1,457,293	1,235,754
TOTAL EXPENDITURES	661,950	491,087	2,115,793	1,993,744

Budget/Service Level Changes:

- Transfer addition of \$1,000 for Robotics to Special Revenue. (Possibly will be funded by Measure 98)

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - NON-OPERATING

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
TRANSFER OF FUNDS							
1005200900000000	FUND MODIFICATIONS	710	661,950	491,087	658,500	757,990	
TOTAL TRANSFERS OF FUNDS			661,950	491,087	658,500	757,990	-
OPERATING CONTINGENCY							
1006110900000000	PLANNED RESERVE	810	-	-	285,595	310,284	
TOTAL OPERATING CONTINGENCY			-	-	285,595	310,284	-
UNAPPROPRIATED ENDING FUND BALANCE							
1007000900000000	RESERVED FOR NEXT YEAR	820	-	-	1,171,698	925,470	
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	1,171,698	925,470	-
TOTAL REQUIREMENTS - NON-OPERATING			661,950	491,087	2,115,793	1,993,744	-



FERN RIDGE SCHOOL DISTRICT 28J *OTHER FUNDS – SPECIAL REVENUE FUND*

SPECIAL REVENUE FUND

This fund accounts for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes:

FOOD SERVICE PROGRAM

The food service program provides nutritious and affordable meals and promotes nutrition education. The financial goal of the program is a break-even or better level of operation. Income is received from federal and state government reimbursements as well as student participation.

STUDENT BODY FUNDS

These special revenue funds account for all student body activities at the District's four schools.

EHS ATHLETICS FUND

This special revenue fund accounts for all high school athletic activities and includes an annual transfer of support from the general fund.

ODE FACILITIES GRANT

This grant is for non-intrinsic costs to equip and furnish a facility and cannot be used for construction costs.

OEA WELLNESS GRANT

A grant to promote and support the health, well-being and resilience of all public school employees.

NFL GRANT

Supports the health, safety and wellness of athletes.

FEDERAL & STATE PROGRAMS

IDEA – The Individuals with Disabilities Education Act (IDEA) is the federal education law that regulates special education by guaranteeing all children with disabilities access to a free and appropriate public education.

Title I-A: Grants to LEAs – Title I-A provides financial assistance to public schools with high numbers or percentages of poor children to help ensure that all children meet challenging state academic content and student academic achievement standards.

Title II-A: Teacher Quality – The purpose of Title II-A funding is to provide grants in order to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals, and administrators in schools and classrooms.

Title IV-A: The purpose of Title IV-A funding is to provide Student Support and Academic Enrichment Grants.

Measure 98: The purpose of Measure 98 is to provide funding to establish or expand programs in Dropout Prevention, Career & Technical Education and College Level Education Opportunities.

Youth Transition Program – The Youth Transition Program (YTP) is funded by the Oregon Department of Human Resources Vocational Rehabilitation Division and is designed to provide work transition opportunities and job readiness training for minimally disabled students.



FERN RIDGE SCHOOL DISTRICT 28J

OTHER FUNDS – SPECIAL REVENUE FUND

Family Resource Center - The Family Resource Center Grant is to assist in serving youth and families of the Fern Ridge School District area.

KITS - Kids in Transition to School is an evidence-based school readiness program developed at the Oregon Social Learning Center. The program provides a boost to children's literacy, self-regulation, and social skills just prior to kindergarten via a system of positive teaching and behavior change strategies.

MISC. GRANTS – Grants currently unknown.

CHARTER SCHOOL

This fund allows for the pass through of revenue received on behalf of our charter school.

TEXTBOOK FUND

This special revenue fund accounts for the purchase of textbooks used in the District and includes an annual transfer of support from the general fund.

DISTRICT TECHNOLOGY FUND

This fund was established to build a progressive reserve account to support necessary technology upgrades and improvements.

DISTRICT MAINTENANCE FUND

This fund was established to build a progressive reserve account to support the district's necessary improvements for building and grounds maintenance, vehicles, equipment, and other capital outlay.

DISTRICT RETIREMENT FUND

This fund was established to account for the district's obligation related to supplemental retirement benefits and a PERS reserve intended to be used to buy down higher rates in the following biennium. Supplemental retirement benefits are recorded here.

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

	2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
RESOURCE TOTALS FOR FUND 200'S						
R1610 DAILY SALES REIMBURSEABLE	130,442	141,113	128,000	135,000		
R1630 SPECIAL FUNCTIONS	8,006	7,417	6,900	7,000		
R1690 MISCELLANEOUS SALES	111	103	1,000	200		
R1960 RECOVER PRIOR YR EXPEND	-	-	500	500		
R3299 OTHER RESTRICTED GRANTS	7,786	5,194	2,300	5,000		
R4500 RESTRICTED FR FED GOV/ST	-	261	-	-		
R4541 NATIONAL SCHOOL LUNCH	247,467	266,780	250,000	270,000		
R4542 NATIONAL SCHOOL BREAKFAST	63,693	69,930	65,000	68,000		
R4590 FEDERAL COMMODITIES	43,604	35,238	34,000	36,000		
R5200 INTERFUND TRANSFERS	6,450	6,087	8,500	8,500		
R5400 RESOURCES-BEG. FUND BAL.	161,228	206,099	155,000	126,225		
R1500 EARNINGS ON INVESTMENTS	136	177	-	-		
R1791 EHS REVENUE	1,769	1,101	1,700	1,715		
R1792 FRMS REVENUE	624	641	871	700		
R1793 VES REVENUE	538	6,512	998	6,000		
R1794 EES REVENUE	621	6,226	621	6,000		
R1920 CONT. DONATION PRIV SRCS	28,718	45,200	10,000	30,000		
R5400 RESOURCES-BEG. FUND BAL.	78,348	95,358	96,291	97,725		
R1700 EXTRACURRICULAR ACTIVITIE	99	754	-	-		
R5200 INTERFUND TRANSFERS	100,000	60,000	100,000	32,240		
R5400 RESOURCES-BEG. FUND BAL.	21,078	38,063	17,170	46,650		
R1411 TRANS FEES FROM INDIVIDUALS	364	1,056	650	750		
R1710 ADMISSION FEES	23,944	22,989	21,900	23,500		
R1740 FEES	50,246	44,768	51,000	45,000		
R1920 CONT. DONATION PRIV SRCS	-	3,265	-	-		
R1943 SVCS PROVIDED CHARTER SCH	-	387	-	-		
R1990 MISCELLANEOUS	1,098	2,153	1,000	1,250		
R5200 INTERFUND TRANSFERS	165,000	165,000	165,000	195,000		
R5400 RESOURCES-BEG. FUND BAL.	43,864	49,446	43,498	50,000		
R1793 EXTRACURRICULAR ACTIVITIE	-	-	-	15,000		
R1791 EXTRACURRICULAR ACTIVITIE	226,388	242,640	230,000	255,000		
R5400 RESOURCES-BEG. FUND BAL.	110,876	134,259	115,000	110,000		
R1900 OTHER REV LOCAL SOURCES	12,660	-	-	-		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

	2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
RESOURCE TOTALS FOR FUND 200'S CONTINUED						
R3299 RESTRICTED GRANT IN AID	-	15,340	15,000	17,675		
R5200 INTERFUND TRANSFERS	5,500	-	-	-		
R5400 RESOURCES-BEG. FUND BAL.	4,939	8,965	4,900	-		
R1794 EXTRACURRICULAR ACTIVITIE	-	-		13,000		
R1792 EXTRACURRICULAR ACTIVITIE	21,490	19,709	24,071	20,000		
R5400 RESOURCES-BEG. FUND BAL.	15,951	17,399	15,377	15,000		
R3299 RESTRICTED GRANT IN AID	-	-	-	95,785		
R4500 RESTRICTED FR FED GOV/ST	-	-	-	400,000		
R3299 RESTRICTED GRANT IN AID	(10,968)	174,106	-	-		
R5400 RESOURCES-BEG. FUND BAL.	97,667	86,699	260,805	140,000		
R4500 RESTRICTED FR FED GOV/ST	338,575	354,931	381,201	406,279		
R4500 RESTRICTED FR FED GOV/ST	356,808	456,324	575,599	567,301		
R1900 OTHER REV LOCAL SOURCES	-	-	-	25,000		
R1900 OTHER REV LOCAL SOURCES	-	-	-	5,000		
R4500 RESTRICTED FR FED GOV/ST	-	9,478	12,050	32,532		
R3299 RESTRICTED GRANT IN AID	-	148,371	202,055	201,846		
R4500 RESTRICTED FR FED GOV/ST	93,861	89,791	117,451	69,087		
R1900 OTHER REV LOCAL SOURCES	-	39,026	84,986	-		
R3200 RESTRICTED GRANT IN AID	75,666	10,400	-	-		
R4700 GRANTS FR FED/INTERMEDIATE	95,310	77,432	94,040	91,292		
R3101 UNRESTRICTED GRANT IN AID	684,926	628,359	697,850	650,960		
R1500 EARNINGS ON INVESTMENTS	1,598	2,233	-	-		
R5200 INTERFUND TRANSFERS	-	50,000	175,000	185,000		
R5400 RESOURCES-BEG. FUND BAL.	148,084	149,682	124,620	292,818		
R1130 CONSTRUCTION EXCISE TAX	70,660	90,359	11,000	50,000		
R1500 EARNINGS ON INVESTMENTS	11,042	15,890	-	10,000		
R5200 INTERFUND TRANSFERS	-	75,000	140,000	75,000		
R5400 RESOURCES-BEG. FUND BAL.	814,959	886,509	988,411	1,125,926		
R1500 EARNINGS ON INVESTMENTS	22,636	26,479	20,000	3,543		
R5200 INTERFUND TRANSFERS	550,000	300,000	300,000	456,250		
R5400 RESOURCES-BEG. FUND BAL.	1,538,691	1,573,253	1,349,114	1,209,904		
FUND 200 TOTAL RESOURCES:	6,472,553	6,963,953	7,100,429	7,732,153	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
FOOD SERVICE								
2013100501000000	PROPERTY SERVICES	320	90					
	REPAIRS & MAINTENANCE	322	7,354	8,540	20,000	20,000		
	FUEL	326	945	1,027	1,325	1,325		
	TELEPHONE	351	727	155	600	600		
	POSTAGE	353	376	245	400	600		
	PRINTING AND BINDING	355	117	174	100	500		
	OTHER NON-INSTR PROF TECH	389	1,344	1,344	1,400	1,400		
	OTHER GEN PROF, TECH SRVS	390	393,420	443,522	491,275	495,000		
	SUPPLIES AND MATERIALS	410	530	361	600	600		
	FOOD	450	43,604	35,238	50,000	50,000		
	NON-CONSUMABLE ITEMS	460	-	3,817	500	3,000		
	COMPUTER SOFTWARE	470	1,556	1,596	2,000	1,600		
	COMPUTER HARDWARE	480	9,448	2,341	10,000	7,800		
	DEPRECIABLE EQUIPMENT	540	-	16,469	70,000	70,000		
	DUES & FEES	640	3,177	3,916	3,000	4,000		
TOTAL FOOD SERVICES			462,688	518,743	651,200	656,425	-	-
TOTAL FOOD SERVICE REQUIREMENTS			462,688	518,743	651,200	656,425	-	-
SPECIAL REVENUE ELEMENTARY PROGRAMS								
2021111000000000	ADDITIONAL SALARY	130	177	-	-	-		
	PERS UAL	213	15	-	-	-		
	SOCIAL SECURITY ADMINISTR	220	13	-	-	-		
	WORKERS' COMPENSATION	231	1	-	-	-		
	SUPPLIES AND MATERIALS	410	1,015	1,602	8,000	8,000		
	NON-CONSUMABLE ITEMS	460	-	348	2,000	2,000		
	COMPUTER SOFTWARE	470	-	200	-	-		
	COMPUTER HARDWARE	480	-	952	-	-		
TOTAL ELEMENTARY PROGRAMS			1,220	3,102	10,000	10,000	-	-
SPECIAL REVENUE ELEMENTARY EXTRACURRICULAR								
2021113000000000	SUBSTITUTES-LICENSED	121	-	3,854	-	-		
	ADDITIONAL SALARY	130	-	1,052	-	-		
	PERS IAP	212	-	123	-	-		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

	2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
PERS UAL 213	-	118	-	-	-	-
OPSRP PENSION 214	-	176	-	-	-	-
SOCIAL SECURITY ADMINISTR 220	-	371	-	-	-	-
WORKERS' COMPENSATION 231	-	22	-	-	-	-
INSTRUCTION SERVICES 311	4,236	4,589	-	-	-	-
TRAVEL 340	-	32	-	-	-	-
OTHER GEN PROF, TECH SRVS 390	-	-	10,353	4,000	-	-
SUPPLIES AND MATERIALS 410	380	4,391	-	10,000	-	-
NON-CONSUMABLE ITEMS 460	-	1,674	-	-	-	-
TOTAL ELEMENTARY EXTRACURRICULAR	4,616	16,402	10,353	14,000	-	-
SPECIAL REVENUE MIDDLE /JUNIOR HIGH EXTRACURRICULAR						
2021122000000000 SUPPLIES AND MATERIALS 410	-	337	2,750	2,000	-	-
LIBRARY BOOKS 430	-	400	-	-	-	-
NON-CONSUMABLE ITEMS 460	-	1,707	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR	-	2,443	2,750	2,000	-	-
SPECIAL REVENUE HIGH SCHOOL EXTRACURRICULAR						
2021132616000000 SUPPLIES AND MATERIALS 410	-	-	-	1,000	-	-
TOTAL HIGH SCHOOL EXTRACURRICULAR	-	-	-	1,000	-	-
ELEMENTARY TALENTED AND GIFTED						
2021210000000000 SUBSTITUTES-LICENSED 121	-	669	-	-	-	-
ADDITIONAL SALARY 130	-	7,041	-	-	-	-
PERS IAP 212	-	36	-	-	-	-
PERS UAL 213	-	486	-	-	-	-
OPSRP PENSION 214	-	261	-	-	-	-
SOCIAL SECURITY ADMINISTR 220	-	383	-	-	-	-
WORKERS' COMPENSATION 231	-	33	-	-	-	-
INSTRUCTION SERVICES 311	364	3,108	18,117	23,130	-	-
REPAIRS & MAINTENANCE 322	-	145	-	-	-	-
FUEL 326	93	16	-	-	-	-
REIMBURSABLE STUDENT TRAN 331	69	72	-	-	-	-
NON-REIMBURSABLE STUDENT 332	394	-	-	-	-	-
SUPPLIES AND MATERIALS 410	1,088	1,476	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LIBRARY BOOKS	430	950	405	-	-	-	-
	DUES & FEES	640	1,065	325	-	-	-	-
TOTAL ELEMENTARY TALENTED AND GIFTED			4,023	14,456	18,117	23,130	-	-
MIDDLE SCHOOL TALENTED AND GIFTED								
2021210182000000	SUBSTITUTES-LICENSED	121	351	892	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	26	115	-	-	-	-
	WORKERS' COMPENSATION	231	2	7	-	-	-	-
	INSTRUCTION SERVICES	311	-	900	5,927	9,231	-	-
	FUEL	326	4	77	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	8	253	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	115	-	-	-	-
	DUES & FEES	640	445	170	-	-	-	-
	ADDITIONAL SALARY	130	-	606	-	-	-	-
	PERS PENSION	211	-	50	-	-	-	-
	PERS UAL	213	-	137	-	-	-	-
	OPSRP PENSION	214	-	15	-	-	-	-
TOTAL MIDDLE SCHOOL TALENTED AND GIFTED			836	3,337	5,927	9,231	-	-
HIGH SCHOOL TALENTED AND GIFTED								
2021210616000000	SUBSTITUTES-LICENSED	121	-	713	-	-	-	-
	PERS UAL	213	-	65	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	54	-	-	-	-
	WORKERS' COMPENSATION	231	-	3	-	-	-	-
	INSTRUCTION SERVICES	311	-	600	5,225	9,250	-	-
	FUEL	326	-	68	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	-	193	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	219	-	-	-	-
	DUES & FEES	640	-	795	-	-	-	-
TOTAL HIGH SCHOOL TALENTED AND GIFTED			-	2,711	5,225	9,250	-	-
ESL								
2021291000000000	COMPUTER HARDWARE	480	211	-	60	-	-	-
	SUPPLIES AND MATERIALS	410	-	60	-	-	-	-
TOTAL ENGLISH SECOND LANGUAGE			211	60	60	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
GUIDANCE SERVICES								
2022120000000000	SUBSTITUTES-LICENSED	121	88	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	6	-	-	-	-	-
	FUEL	326	32	23	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	152	74	-	-	-	-
	SUPPLIES AND MATERIALS	410	737	232	12,296	13,700	-	-
	COMPUTER HARDWARE	480	-	298	-	-	-	-
	DUES & FEES	640	-	75	-	-	-	-
TOTAL GUIDANCE SERVICES			1,015	702	12,296	13,700	-	-
IMPROVEMENT OF INSTRUCTION								
2022210000000000	SUBSTITUTES-LICENSED	121	-	1,248	-	-	-	-
	PERS PENSION	211	-	50	-	-	-	-
	PERS UAL	213	-	114	-	-	-	-
	OPSRP PENSION	214	-	15	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	96	-	-	-	-
	WORKERS' COMPENSATION	231	-	5	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	865	-	-	-	-
	TRAVEL	340	-	1,717	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	476	4,900	13,950	-	-
	NON-CONSUMABLE ITEMS	460	-	432	-	-	-	-
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			-	5,018	4,900	13,950	-	-
OFFICE OF THE PRINCIPAL SERVICES - ELEMENTARY								
2022410000000000	ADDITIONAL SALARY	130	-	300	-	-	-	-
	PERS IAP	212	-	18	-	-	-	-
	OPSRP PENSION	214	-	26	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	23	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	INST, PROF, TECH SERVICES	310	77	675	-	-	-	-
	INSTRUCTION SERVICES	311	-	250	-	-	-	-
	PRINTING AND BINDING	355	45	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,486	3,357	12,368	18,255	-	-
	NON-CONSUMABLE ITEMS	460	213	519	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL OFFICE OF THE PRINCIPAL SERVICES ELEMENTARY			1,821	5,169	12,368	18,255	-	-
OFFICE OF THE PRINCIPAL SERVICES - MIDDLE SCHOOL								
2022410182000000	SUPPLIES AND MATERIALS	410	388	149	1,398	1,950		
TOTAL OFFICE OF THE PRINCIPAL SERVICES MIDDLE SCHOOL			388	149	1,398	1,950	-	-
OFFICE OF THE PRINCIPAL SERVICES - HIGH SCHOOL								
2022410616000000	OTHER NON-INSTR PROF TECH	389	128	-	-	-		
	SUPPLIES AND MATERIALS	410	1,062	982	6,355	4,690		
TOTAL OFFICE OF THE PRINCIPAL SERVICES HIGH SCHOOL			1,189	982	6,355	4,690	-	-
SPECIAL REVENUE STUDENT TRANSPORTATION								
2022550346000000	FUEL	326	3	3				
	NON-REIMBURSABLE STUDENT	332	74	26				
TOTAL STUDENT TRANSPORTATION			77	29	-	-	-	-
COMMUNITY SERVICES								
2023300000000000	PROPERTY SERVICES	320	-	-	10,297	10,297		
TOTAL COMMUNITY SERVICES			-	-	10,297	10,297	-	-
OTHER COMMUNITY SERVICES								
2023390616000000	SUPPLIES AND MATERIALS	410	-	-	10,435	10,687		
TOTAL OTHER COMMUNITY SERVICE			-	-	10,435	10,687	-	-
TOTAL FUND 202 REQUIREMENTS			15,396	54,559	110,481	142,140	-	-
TEXT BOOKS ELEMENTARY								
2031111000000000	SUBSTITUTES-LICENSED	121	263	-	-	-		
	PERS UAL	213	16	-	-	-		
	SOCIAL SECURITY ADMINISTR	220	20	-	-	-		
	SUPPLIES AND MATERIALS	410	928	-	-	-		
	TEXTBOOKS	420	29,093	14,200	49,490	21,033		
	COMPUTER SOFTWARE	470			500			
TOTAL ELEMENTARY PROGRAMS			30,320	14,200	49,990	21,033	-	-
TEXT BOOKS MIDDLE SCHOOL								

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2031121000000000	SUBSTITUTES-LICENSED	121	-	357	-	12,516		
	PERS PENSION	211	-	25	-	-		
	PERS UAL	213	-	33	-	-		
	SOCIAL SECURITY ADMINISTR	220	-	27	-	-		
	WORKERS' COMPENSATION	231	-	2	-	-		
	TEXTBOOKS	420	23,662	21,035	31,050	-		
	COMPUTER SOFTWARE	470	489	489	500	-		
TOTAL MIDDLE/JUNIOR HIGH PROGRAMS			24,151	21,967	31,550	12,516	-	-
TEXT BOOKS HIGH SCHOOL								
2031131000000000	TEXTBOOKS	420	25,817	14,640	34,630	45,341		
	COMPUTER SOFTWARE	470	489	489	500	-		
TOTAL HIGH SCHOOL PROGRAMS			26,306	15,129	35,130	45,341	-	-
TEXT BOOKS ESL								
2031291000000000	TEXTBOOKS	420	2,336	-	500	-		
TOTAL ESL PROGRAMS			2,336	-	500	-	-	-
TOTAL FUND 203 REQUIREMENTS			83,113	51,296	117,170	78,890	-	-
GENERAL ATHLETICS								
2041132616230000	ADMINISTRATORS	113	10,752	11,185	11,604	10,732		
	SUBSTITUTES-LICENSED	121	3,475	2,698	2,760	2,944		
	SUBSTITUTES-CLASSIFIED	122	80	481	-	-		
	ADDITIONAL SALARY	130	9,084	10,132	3,750	23,750		
	PERS PENSION	211	1,452	2,425	2,529	5,699		
	PERS IAP	212	1,190	1,279	921	2,069		
	PERS UAL	213	1,737	2,166	1,576	3,301		
	OPSRP PENSION	214	82	363	-	-		
	SOCIAL SECURITY ADMINISTR	220	1,682	1,816	1,386	2,863		
	WORKERS' COMPENSATION	231	106	98	69	154		
	DEFERRED COMP ER	242	-	-	150	225		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
ADMIN INSURANCE	249	2,031	2,132	2,265	2,340		
REPAIRS & MAINTENANCE	322	-	1,498	-	418		
RENTALS	324	782	-	-	-		
FUEL	326	4,988	6,584	10,000	9,950		
NON-REIMBURSABLE STUDENT	332	17,068	20,040	23,000	23,000		
TRAVEL	340	2,993	2,117	-	3,500		
OTHER NON-INSTR PROF TECH	389	544	-	-	500		
OTHER GEN PROF, TECH SRVS	390	-	6	-	-		
SUPPLIES AND MATERIALS	410	8,705	3,264	-	5,500		
NON-CONSUMABLE ITEMS	460	1,615	770	-	10,000		
COMPUTER HARDWARE	480	-	-	-	857		
DUES & FEES	640	870	1,091	-	1,000		
TOTAL GENERAL ATHLETICS		69,235	70,146	60,010	108,802	-	-

FOOTBALL

2041132616230010	EXTRA DUTY COACHING	118	1,839	-	-	-	
	ADDITIONAL SALARY	130	14,929	15,902	16,624	17,139	
	PERS PENSION	211	759	1,094	1,504	2,027	
	PERS IAP	212	712	642	544	527	
	PERS UAL	213	1,454	1,455	1,446	1,512	
	OPSRP PENSION	214	97	247	265	342	
	SOCIAL SECURITY ADMINISTR	220	1,284	1,206	1,272	1,311	
	WORKERS' COMPENSATION	231	76	65	71	74	
	REPAIRS & MAINTENANCE	322	-	499	580		
	RENTALS	324	3,305	5,775	6,400	7,875	
	OTHER GEN PROF, TECH SRVS	390	2,914	3,163	3,172	3,325	
	SUPPLIES AND MATERIALS	410	-	-	1,000	200	
	NON-CONSUMABLE ITEMS	460	8,944	7,707	200	10,050	
	DUES & FEES	640	75	85	100	100	
TOTAL FOOTBALL		36,387	37,840	33,178	44,482	-	-

GIRLS SOCCER

2041132616230011	ADDITIONAL SALARY	130	4,019	4,059	6,331	6,539	
	PERS IAP	212	241	244	380	392	
	PERS UAL	213	348	371	551	577	

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	144	350	546	830		
	SOCIAL SECURITY ADMINISTR	220	308	311	484	500		
	WORKERS' COMPENSATION	231	18	16	28	28		
	RENTALS	324	115	-	150	250		
	OTHER GEN PROF, TECH SRVS	390	1,766	1,533	1,878	2,185		
	SUPPLIES AND MATERIALS	410	639	450	450	450		
	NON-CONSUMABLE ITEMS	460	-	-	2,527	100		
	DUES & FEES	640	138	148	150	150		
TOTAL GIRLS SOCCER			7,736	7,482	13,475	12,001	-	-
BOYS SOCCER								
2041132616230012	ADDITIONAL SALARY	130	3,472	4,954	5,304	5,646		
	PERS PENSION	211	-	445	264	366		
	PERS IAP	212	-	244	114	121		
	PERS UAL	213	301	453	461	498		
	OPSRP PENSION	214	-	152	-	-		
	SOCIAL SECURITY ADMINISTR	220	266	372	406	432		
	WORKERS' COMPENSATION	231	15	21	24	25		
	RENTALS	324	115	-	150	-		
	OTHER GEN PROF, TECH SRVS	390	2,274	2,064	3,096	3,427		
	SUPPLIES AND MATERIALS	410	395	268	450	450		
	NON-CONSUMABLE ITEMS	460	296	-	2,540	100		
	DUES & FEES	640	138	148	150	150		
TOTAL BOYS SOCCER			7,271	9,122	12,959	11,215	-	-
VOLLEYBALL								
2041132616230013	ADDITIONAL SALARY	130	6,570	6,320	7,150	5,970		
	PERS IAP	212	-	246	-	-		
	PERS UAL	213	570	578	622	527		
	OPSRP PENSION	214	-	353	-	-		
	SOCIAL SECURITY ADMINISTR	220	503	484	547	457		
	WORKERS' COMPENSATION	231	29	26	30	26		
	OTHER GEN PROF, TECH SRVS	390	1,819	2,753	5,408	3,891		
	SUPPLIES AND MATERIALS	410	-	12	50	50		
	NON-CONSUMABLE ITEMS	460	87	67	2,600	100		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DUES & FEES	640	750	810	900	500		
TOTAL VOLLEYBALL			10,327	11,649	17,307	11,521	-	-
GIRLS BASKETBALL								
2041132616230014	ADDITIONAL SALARY	130	8,682	11,506	9,211	9,349		
	PERS PENSION	211	296	505	515	679		
	PERS IAP	212	521	542	553	561		
	PERS UAL	213	753	1,053	801	825		
	OPSRP PENSION	214	183	467	477	712		
	SOCIAL SECURITY ADMINISTR	220	656	860	705	715		
	WORKERS' COMPENSATION	231	38	47	36	39		
	OTHER GEN PROF, TECH SRVS	390	3,494	3,846	5,809	4,463		
	SUPPLIES AND MATERIALS	410	25	-	50	50		
	NON-CONSUMABLE ITEMS	460	208	2,800	500	100		
	DUES & FEES	640	175	85	300	150		
TOTAL GIRLS BASKETBALL			15,032	21,711	18,957	17,643	-	-
BOYS BASKETBALL								
2041132616230015	ADDITIONAL SALARY	130	14,091	11,759	12,134	12,174		
	PERS PENSION	211	444	756	1,179	1,530		
	PERS UAL	213	1,223	1,076	1,056	1,074		
	SOCIAL SECURITY ADMINISTR	220	1,078	900	928	931		
	WORKERS' COMPENSATION	231	62	47	50	51		
	OTHER GEN PROF, TECH SRVS	390	4,822	5,250	5,809	5,562		
	SUPPLIES AND MATERIALS	410	-	-	50	50		
	NON-CONSUMABLE ITEMS	460	-	2,800	500	100		
	DUES & FEES	640	75	85	300	150		
TOTAL BOYS BASKETBALL			21,794	22,672	22,006	21,622	-	-
WRESTLING								
2041132616230016	ADDITIONAL SALARY	130	8,488	8,573	8,744	7,878		
	PERS PENSION	211	703	1,197	1,221	1,429		
	PERS IAP	212	509	514	525	473		
	PERS UAL	213	736	784	761	695		
	SOCIAL SECURITY ADMINISTR	220	650	648	669	603		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	38	35	35	33		
	OTHER GEN PROF, TECH SRVS	390	1,468	2,173	3,735	2,000		
	SUPPLIES AND MATERIALS	410	312	-	200	200		
	NON-CONSUMABLE ITEMS	460	-	-	5,500	100		
	DUES & FEES	640	1,312	1,875	1,850	2,600		
TOTAL WRESTLING			14,215	15,798	23,240	16,011	-	-
BASEBALL								
2041132616230017	EXTRA DUTY COACHING	118	2,102	-	-	-		
	ADDITIONAL SALARY	130	3,854	4,086	6,440	6,537		
	PERS UAL	213	519	374	560	577		
	SOCIAL SECURITY ADMINISTR	220	456	313	493	500		
	WORKERS' COMPENSATION	231	26	17	28	28		
	RENTALS	324	272	221	250	250		
	OTHER GEN PROF, TECH SRVS	390	3,101	1,700	3,764	4,767		
	SUPPLIES AND MATERIALS	410	810	238	600	500		
	NON-CONSUMABLE ITEMS	460	2,880	578	900	3,250		
	DUES & FEES	640	75	85	100	85		
TOTAL BASEBALL			14,094	7,611	13,135	16,494	-	-
SOFTBALL								
2041132616230018	ADDITIONAL SALARY	130	6,803	7,216	7,590	7,954		
	PERS UAL	213	593	660	660	702		
	SOCIAL SECURITY ADMINISTR	220	520	552	581	608		
	WORKERS' COMPENSATION	231	30	29	32	33		
	RENTALS	324	272	272	250	250		
	OTHER GEN PROF, TECH SRVS	390	3,087	2,778	3,536	4,472		
	SUPPLIES AND MATERIALS	410	412	642	600	500		
	NON-CONSUMABLE ITEMS	460	1,138	3,778	900	250		
	DUES & FEES	640	75	85	100	85		
TOTAL SOFTBALL			12,929	16,012	14,249	14,854	-	-
TRACK								
2041132616230019	ADDITIONAL SALARY	130	12,781	14,952	15,991	17,376		
	PERS PENSION	211	423	441	702	860		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	612	345	369	341		
	PERS UAL	213	1,113	1,368	1,391	1,533		
	OPSRP PENSION	214	276	591	-	-		
	SOCIAL SECURITY ADMINISTR	220	972	1,141	1,223	1,329		
	WORKERS' COMPENSATION	231	55	61	67	75		
	REPAIRS & MAINTENANCE	322	-	-	100	100		
	OTHER GEN PROF, TECH SRVS	390	40	-	150	150		
	SUPPLIES AND MATERIALS	410	118	-	200	200		
	NON-CONSUMABLE ITEMS	460	2,985	-	950	3,000		
	DUES & FEES	640	550	570	750	600		
TOTAL TRACK			19,925	19,469	21,893	25,564	-	-
CROSS COUNTRY								
2041132616230020	ADDITIONAL SALARY	130	3,156	3,343	3,577	3,815		
	PERS PENSION	211	-	-	499	692		
	PERS IAP	212	57	-	215	229		
	PERS UAL	213	274	306	311	336		
	OPSRP PENSION	214	208	289	-	-		
	SOCIAL SECURITY ADMINISTR	220	241	256	274	292		
	WORKERS' COMPENSATION	231	14	13	14	16		
	OTHER GEN PROF, TECH SRVS	390	-	-	100	100		
	SUPPLIES AND MATERIALS	410	-	-	250	250		
	NON-CONSUMABLE ITEMS	460	1,050	-	150	1,200		
	DUES & FEES	640	1,125	713	1,000	900		
TOTAL CROSS COUNTRY			6,125	4,920	6,390	7,830	-	-
CHEER								
2041132616230021	ADDITIONAL SALARY	130	-	-	3,610	3,842		
	PERS IAP	212	-	-	217	231		
	PERS UAL	213	-	-	314	339		
	OPSRP PENSION	214	-	-	312	488		
	SOCIAL SECURITY ADMINISTR	220	-	-	276	294		
	WORKERS' COMPENSATION	231	-	-	14	16		
	DUES & FEES	640	-	-	200	200		
TOTAL CHEER			-	-	4,943	5,410	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
UNIFIED BASKETBALL								
2041132616230024	ADDITIONAL SALARY	130	-	-	-	1,099		
	PERS PENSION	211	-	-	-	199		
	PERS IAP	212	-	-	-	66		
	PERS UAL	213	-	-	-	97		
	SOCIAL SECURITY ADMINISTR	220	-	-	-	84		
	WORKERS' COMPENSATION	231	-	-	-	6		
	SUPPLIES AND MATERIALS	410	-	-	-	500		
TOTAL UNIFIED BASKETBALL			-	-	-	2,051	-	-
RESERVE								
2047000900000000	RESERVED FOR NEXT YEAR	820	-	-	21,306	-		
TOTAL UNAPPROPRIATED FUND BALANCE			-	-	21,306	-	-	-
TOTAL FUND 204 REQUIREMENTS			235,070	244,430	283,048	315,500	-	-
VENETA STUDENT BODY								
2051113346000000	SUPPLIES AND MATERIALS	410	-	-	-	15,000		
TOTAL ELEMENTARY EXTRACURRICULAR			-	-	-	15,000	-	-
TOTAL FUND 205 REQUIREMENTS			-	-	-	15,000	-	-
ELMIRA HIGH SCHOOL STUDENT BODY								
2061132616000000	SUPPLIES AND MATERIALS	410	203,006	202,738	345,000	365,000		
TOTAL HIGH SCHOOL EXTRACURRICULAR			203,006	202,738	345,000	365,000	-	-
TOTAL FUND 206 REQUIREMENTS			203,006	202,738	345,000	365,000	-	-
ELEMENTARY EXTRA CURRICULAR								
2071113000000000	SUBSTITUTES-LICENSED	121	439	357	1,472	1,472		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
SUBSTITUTES-CLASSIFIED	122	77	118	-	-		
ADDITIONAL SALARY	130	2,400	4,300	2,000	2,000		
PERS PENSION	211	29	-	205	267		
PERS IAP	212	132	72	120	120		
PERS UAL	213	255	345	302	306		
OPSRP PENSION	214	85	101	172	254		
SOCIAL SECURITY ADMINISTR	220	223	356	267	266		
WORKERS' COMPENSATION	231	13	19	14	15		
PROPERTY SERVICES	320	4,834	4,940	9,610	6,000		
FUEL	326	98	131	80	175		
REIMBURSABLE STUDENT TRAN	331	290	276	300	300		
OTHER GEN PROF, TECH SRVS	390	735	900	750	1,000		
SUPPLIES AND MATERIALS	410	4,525	5,227	4,608	5,500		
TOTAL ELEMENTARY EXTRACURRICULAR		14,135	17,142	19,900	17,675	-	-
TOTAL FUND 207 REQUIREMENTS		14,135	17,142	19,900	17,675	-	-
ELMIRA ELEMENTARY STUDENT BODY							
2081113179000000 SUPPLIES AND MATERIALS	410	-	-	-	13,000		
TOTAL ELEMENTARY EXTRACURRICULAR		-	-	-	13,000	-	-
TOTAL FUND 208 REQUIREMENTS		-	-	-	13,000	-	-
FERN RIDGE MIDDLE SCHOOL STUDENT BODY							
2091122182000000 SUPPLIES AND MATERIALS	410	20,042	13,111	39,448	35,000		
TOTAL MIDDLE SCHOOL EXTRACURRICULAR		20,042	13,111	39,448	35,000	-	-
TOTAL FUND 209 REQUIREMENTS		20,042	13,111	39,448	35,000	-	-
MISC. GRANTS							
2101111346000000 LICENSED SALARIES	111	-	-	-	56,716		
PERS IAP	212	-	-	-	3,403		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
PERS UAL	213	-	-	-	5,002		
OPSRP PENSION	214	-	-	-	7,197		
SOCIAL SECURITY ADMINISTR	220	-	-	-	4,339		
WORKERS' COMPENSATION	231	-	-	-	228		
LICENSED INSURANCE	241	-	-	-	18,000		
DEFERRED COMP ER	242	-	-	-	900		
TOTAL ELEMENTARY PROGRAMS		-	-	-	95,785	-	-
TOTAL FUND 210 REQUIREMENTS		-	-	-	95,785	-	-
MISC. GRANTS							
2121111000000000 OTHER NON-INSTR PROF TECH 389		-	-	-	100,000		
2121121182000000 OTHER NON-INSTR PROF TECH 389		-	-	-	100,000		
2122541000000000 OTHER NON-INSTR PROF TECH 389		-	-	-	100,000		
2121131616000000 OTHER NON-INSTR PROF TECH 389		-	-	-	100,000		
TOTAL ELEMENTARY PROGRAMS		-	-	-	400,000	-	-
TOTAL FUND 212 REQUIREMENTS		-	-	-	400,000	-	-
FACILITY GRANT							
2401111000000000 OTHER NON-INSTR PROF TECH 389		-	-	15,000			
TOTAL ELEMENTARY PROGRAMS		-	-	15,000	-	-	-
2401121000000000 OTHER NON-INSTR PROF TECH 389		-	-	15,000			
TOTAL MIDDLE/JUNIOR HIGH PROGRAMS		-	-	15,000	-	-	-
2401131000000000 OTHER NON-INSTR PROF TECH 389		-	-	15,000			
TOTAL HIGH SCHOOL PROGRAMS		-	-	15,000	-	-	-
2402541000000000 OTHER NON-INSTR PROF TECH 389		-	-	129,106	140,000		
TOTAL SERVICE AREA DIRECTION		-	-	129,106	140,000	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2402660000000000	COMPUTER HARDWARE	480	-	-	86,699	-	-	-
TOTAL SUPPORT SERVICES			-	-	86,699	-	-	-
TOTAL FUND 240 REQUIREMENTS			-	-	260,805	140,000	-	-
IDEA								
2451220428320000	SUBSTITUTES-CLASSIFIED	122	-	-	2,018	-	-	-
	PERS PENSION	211	-	-	282	-	-	-
	PERS UAL	213	-	-	176	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	154	-	-	-
	WORKERS' COMPENSATION	231	-	-	8	-	-	-
TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH DI			-	-	2,638	-	-	-
2451250428320000	LICENSED SALARIES	111	114,356	118,091	122,711	126,931	-	-
	CLASSIFIED SALARIES	112	65,459	62,984	66,402	74,794	-	-
	SUBSTITUTES-LICENSED	121	4,386	5,707	3,680	3,680	-	-
	SUBSTITUTES-CLASSIFIED	122	1,927	3,422	1,513	3,593	-	-
	ADDITIONAL SALARY	130	-	142	-	-	-	-
	PERS PENSION	211	9,517	16,556	17,855	24,344	-	-
	PERS IAP	212	10,600	10,770	11,180	11,880	-	-
	PERS UAL	213	15,841	17,187	16,905	18,434	-	-
	OPSRP PENSION	214	2,289	5,351	5,491	9,018	-	-
	SOCIAL SECURITY ADMINISTR	220	14,174	14,227	14,865	15,988	-	-
	WORKERS' COMPENSATION	231	852	796	779	856	-	-
	LICENSED INSURANCE	241	31,800	33,000	34,800	36,000	-	-
	DEFERRED COMP ER	242	900	975	1,800	1,800	-	-
	CLASSIFIED INSURANCE	245	53,403	55,543	59,220	61,560	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	3,609	-	-
	GRANT INDIRECT CHARGES	690	6,510	6,895	7,144	7,777	-	-
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WI			332,014	351,645	364,345	400,264	-	-
2452140428320340	INST, PROF, TECH SERVICES	310	2,965	416	2,000	-	-	-
TOTAL PSYCHOLOGICAL SERVICES			2,965	416	2,000	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2452190428320422	TRAVEL	340	-	332	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	7	-	-	-	-
TOTAL SPEECH AND PATHOLOGY and AUDIOLOGY SERVI			-	339	-	-	-	-
2452230428320421	SUBSTITUTES-LICENSED	121	-	-	3,598	1,000	-	-
	PERS PENSION	211	-	-	502	-	-	-
	PERS UAL	213	-	-	313	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	276	-	-	-
	WORKERS' COMPENSATION	231	-	-	16	-	-	-
	SUPPLIES AND MATERIALS	410	7	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	92	-	-	-
TOTAL ASSESSMENT AND TESTING			7	-	4,797	1,000	-	-
2452240428320422	SUBSTITUTES-LICENSED	121	877	713	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	174	-	-	-	-
	ADDITIONAL SALARY	130	-	968	-	-	-	-
	PERS PENSION	211	29	66	-	-	-	-
	PERS IAP	212	-	32	-	-	-	-
	PERS UAL	213	30	135	-	-	-	-
	OPSRP PENSION	214	-	17	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	67	139	-	-	-	-
	WORKERS' COMPENSATION	231	4	8	-	-	-	-
	INST PROGRAM IMP SERVICES	312	1,596	80	7,421	2,652	-	-
	TRAVEL	340	915	150	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	2,316	-	-
	GRANT INDIRECT CHARGES	690	70	50	-	47	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			3,588	2,531	7,421	5,015	-	-
TOTAL FUND 245 REQUIREMENTS			338,574	354,931	381,201	406,279	-	-
TITLE I-A								
2621272450000000	LICENSED SALARIES	111	-	68,735	70,294	71,348	-	-
	CLASSIFIED SALARIES	112	155,460	166,568	175,601	198,458	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
	SUBSTITUTES-LICENSED	121	351	1,248	1,840	1,840		
	SUBSTITUTES-CLASSIFIED	122	13,093	10,843	6,053	6,158		
	TEMPORARY-LICENSED	123	1,975	-	-	-		
	ADDITIONAL SALARY	130	1,741	-	-	-		
	PERS PENSION	211	2,036	12,455	13,882	18,318		
	PERS IAP	212	7,822	12,384	14,411	15,732		
	PERS UAL	213	14,863	22,571	22,080	24,502		
	OPSRP PENSION	214	3,832	10,338	12,827	21,474		
	SOCIAL SECURITY ADMINISTR	220	12,354	17,918	19,415	21,252		
	WORKERS' COMPENSATION	231	856	1,080	1,059	1,174		
	LICENSED INSURANCE	241	-	16,374	17,400	18,000		
	CLASSIFIED INSURANCE	245	86,261	83,996	128,149	141,929		
	ADMIN INSURANCE	249	54	-	-	-		
	INST PROGRAM IMP SERVICES	312	4,276	2,200	800	-		
	TRAVEL	340	691	280	980	-		
	OTHER NON-INSTR PROF TECH	389	-	-	54,968	-		
	SUPPLIES AND MATERIALS	410	1,723	1,398	4,646	-		
	TEXTBOOKS	420	8,698	9,009	8,932	9,000		
	NON-CONSUMABLE ITEMS	460	4,094	59	996	-		
	COMPUTER SOFTWARE	470	5,148	7,313	7,313	7,313		
	COMPUTER HARDWARE	480	11,940	1,291	1,292	-		
	GRANT INDIRECT CHARGES	690	6,745	8,921	11,511	10,803		
TOTAL TITLE I			344,014	454,980	574,449	567,301	-	-
2622110450000000	SUPPLIES AND MATERIALS	410	256	273	-	-		
	GRANT INDIRECT CHARGES	690	5	5	-	-		
TOTAL ATTENDANCE & SOCIAL WORK SERVICES			261	278	-	-	-	-
2622230450000000	DATA PROCESS	386	750	1,026	1,100	-		
	GRANT INDIRECT CHARGES	690	15	21	50	-		
TOTAL ASSESSMENT AND TESTING			765	1,046	1,150	-	-	-
2622240450000000	GRANT INDIRECT CHARGES	690	-	20	-	-		
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			-	20	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2622410450000000	ADMINISTRATORS	113	7,435	-	-	-	-	-
	PERS PENSION	211	616	-	-	-	-	-
	PERS IAP	212	446	-	-	-	-	-
	PERS UAL	213	646	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	573	-	-	-	-	-
	WORKERS' COMPENSATION	231	32	-	-	-	-	-
	LICENSED INSURANCE	241	1,086	-	-	-	-	-
	DEFERRED COMP ER	242	506	-	-	-	-	-
	ADMIN INSURANCE	249	197	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	231	-	-	-	-	-
TOTAL OFFICE OF THE PRINCIPAL SERVICES			11,767	-	-	-	-	-
TOTAL FUND 262 REQUIREMENTS			356,808	456,324	575,599	567,301	-	-
OEA WELLNESS GRANT								
2642649000000000	ADDITIONAL SALARY	130	-	-	-	5,000	-	-
	PERS PENSION	211	-	-	-	907	-	-
	PERS IAP	212	-	-	-	300	-	-
	PERS UAL	213	-	-	-	441	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	383	-	-
	WORKERS' COMPENSATION	231	-	-	-	19	-	-
	OTHER INST, PROF & TECH	319	-	-	-	5,300	-	-
	DATA PROCESS	386	-	-	-	6,700	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	5,950	-	-
TOTAL OTHER STAFF SERVICES			-	-	-	25,000	-	-
TOTAL FUND 264 REQUIREMENTS			-	-	-	25,000	-	-
NFL GRANT								
2661132616000000	SUPPLIES AND MATERIALS	410	-	-	-	5,000	-	-
TOTAL HIGH SCHOOL EXTRACURRICULAR			-	-	-	5,000	-	-
TOTAL FUND 266 REQUIREMENTS			-	-	-	5,000	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TITLE IV-A								
2701111182000000	CLASSIFIED SALARIES	112	2	2	8,269	8,888		
	SUBSTITUTES-CLASSIFIED	122	2	2	504	513		
	PERS PENSION	211	2	2	70	93		
	PERS IAP	212	2	2	487	514		
	PERS UAL	213	2	2	763	829		
	OPSRP PENSION	214	2	2	700	1,086		
	SOCIAL SECURITY ADMINISTR	220	2	2	671	719		
	WORKERS' COMPENSATION	231	2	2	41	42		
	SUPPLIES AND MATERIALS	410	2	2	315	19,211		
	GRANT INDIRECT CHARGES	690	2	2	230	637		
TOTAL ELEMENTARY PROGRAMS			20	20	12,050	32,532	-	-
2701121182000000	CLASSIFIED SALARIES	112	-	7,213	-	-		
	SUBSTITUTES-CLASSIFIED	122	-	301	-	-		
	PERS IAP	212	-	197	-	-		
	PERS UAL	213	-	688	-	-		
	OPSRP PENSION	214	-	283	-	-		
	SOCIAL SECURITY ADMINISTR	220	-	575	-	-		
	WORKERS' COMPENSATION	231	-	36	-	-		
	GRANT INDIRECT CHARGES	690	-	186	-	-		
TOTAL MIDDLE SCHOOL PROGRAMS			-	9,478	-	-	-	-
TOTAL FUND 270 REQUIREMENTS			20	9,498	12,050	32,532	-	-
MEASURE 98								
2891131616000000	LICENSED SALARIES	111	-	-	21,168	23,960		
	PERS IAP	212	-	-	1,270	1,438		
	PERS UAL	213	-	-	1,842	2,113		
	OPSRP PENSION	214	-	-	1,827	3,041		
	SOCIAL SECURITY ADMINISTR	220	-	-	1,619	1,833		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	-	-	85	98		
	LICENSED INSURANCE	241	-	-	8,700	9,000		
	DEFERRED COMP ER	242	-	-	450	450		
	OTHER GEN PROF, TECH SRVS	390	-	-	-	1,500		
	SUPPLIES AND MATERIALS	410	-	-	-	3,000		
	NON-CONSUMABLE ITEMS	460	-	-	-	2,000		
	DEPRECIABLE EQUIPMENT	540	-	-	-	25,000		
	TOTAL HIGH SCHOOL PROGRAMS		-	-	36,961	73,433	-	-
2892124182000000	LICENSED SALARIES	111	-	9,707	9,900	10,048		
	PERS PENSION	211	-	1,355	1,382	1,823		
	PERS PENSION	211	-	-	-	-		
	PERS IAP	212	-	582	594	603		
	PERS IAP	212	-	-	-	-		
	PERS UAL	213	-	888	861	886		
	PERS UAL	213	-	-	-	-		
	SOCIAL SECURITY ADMINISTR	220	-	738	757	769		
	SOCIAL SECURITY ADMINISTR	220	-	-	-	-		
	WORKERS' COMPENSATION	231	-	39	39	40		
	WORKERS' COMPENSATION	231	-	-	-	-		
	LICENSED INSURANCE	241	-	2,751	2,900	3,000		
	LICENSED INSURANCE	241	-	-	-	-		
	DEFERRED COMP ER	242	-	150	150	150		
	DEFERRED COMP ER	242	-	-	-	-		
	SUPPLIES AND MATERIALS	410	-	-	-	2,500		
	GRANT INDIRECT CHARGES	690	-	324	-	-		
	TOTAL INFORMATION SERVICES		-	16,535	16,583	19,819	-	-
2892124616000000	LICENSED SALARIES	111	-	48,526	49,498	50,241		
	SUBSTITUTES-LICENSED	121	-	89	-	-		
	PERS PENSION	211	-	6,774	6,910	9,114		
	PERS IAP	212	-	2,912	2,970	3,014		
	PERS UAL	213	-	4,448	4,306	4,431		
	SOCIAL SECURITY ADMINISTR	220	-	3,693	3,787	3,843		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
WORKERS' COMPENSATION	231	-	198	190	201		
LICENSED INSURANCE	241	-	13,749	14,500	15,000		
DEFERRED COMP ER	242	-	750	750	750		
FUEL	326	-	13	5,000	-		
REIMBURSABLE STUDENT TRAN	331	-	99	-	-		
TRAVEL	340	-	775	-	-		
PRINTING AND BINDING	355	-	45	-	-		
OTHER GEN PROF, TECH SRVS	390	-	5,983	6,200	4,500		
SUPPLIES AND MATERIALS	410	-	4,168	34,000	15,500		
TEXTBOOKS	420	-	-	3,500	-		
NON-CONSUMABLE ITEMS	460	-	3,554	16,900	-		
COMPUTER SOFTWARE	470	-	-	-	2,000		
COMPUTER HARDWARE	480	-	2,583	-	-		
DEPRECIABLE EQUIPMENT	540	-	30,894	-	-		
GRANT INDIRECT CHARGES	690	-	2,583	-	-		
TOTAL INFORMATION SERVICES		-	131,836	148,511	108,594	-	-
TOTAL FUND 289 REQUIREMENTS		-	148,371	202,055	201,846	-	-

TITLE II

2931111450000000	LICENSED SALARIES	111	16,710	39,502	-	-	
	SUBSTITUTES-LICENSED	121	8,451	-	-	-	
	ADDITIONAL SALARY	130	33	-	-	-	
	PERS PENSION	211	1,384	-	-	-	
	PERS IAP	212	1,003	1,185	-	-	
	PERS UAL	213	1,979	3,614	-	-	
	OPSRP PENSION	214	218	1,704	-	-	
	SOCIAL SECURITY ADMINISTR	220	1,905	2,938	-	-	
	WORKERS' COMPENSATION	231	114	167	-	-	
	LICENSED INSURANCE	241	3,313	17,798	-	-	
	GRANT INDIRECT CHARGES	690	702	1,338	800	-	
	INST, PROF, TECH SERVICES	310			40,000	-	
TOTAL ELEMENTARY PROGRAMS			35,811	68,248	40,800	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2932210450000000	LICENSED SALARIES	111	28,123	-	-	-	-	-
	PERS IAP	212	1,687	-	-	-	-	-
	PERS UAL	213	2,453	-	-	-	-	-
	OPSRP PENSION	214	1,010	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,157	-	-	-	-	-
	WORKERS' COMPENSATION	231	121	-	-	-	-	-
	LICENSED INSURANCE	241	7,950	-	-	-	-	-
	DEFERRED COMP ER	242	150	-	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	-	54,910	-	-	-
	GRANT INDIRECT CHARGES	690	873	-	1,000	-	-	-
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			44,525	-	55,910	-	-	-
2932240450000000	SUBSTITUTES-LICENSED	121	4,737	3,745	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	269	-	-	-	-
	ADDITIONAL SALARY	130	3,534	2,071	14,880	20,000	-	-
	PERS PENSION	211	209	59	2,077	3,628	-	-
	PERS IAP	212	211	96	893	1,200	-	-
	PERS UAL	213	474	510	1,295	1,764	-	-
	OPSRP PENSION	214	92	138	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	626	461	1,138	1,530	-	-
	WORKERS' COMPENSATION	231	39	27	52	74	-	-
	INST, PROF, TECH SERVICES	310	625	1,694	-	-	-	-
	INST PROGRAM IMP SERVICES	312	1,395	7,045	-	39,510	-	-
	TRAVEL	340	1,240	1,082	-	-	-	-
	SUPPLIES AND MATERIALS	410	77	3,052	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	873	-	-	-	-
	GRANT INDIRECT CHARGES	690	265	422	406	1,381	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			13,525	21,543	20,741	69,087	-	-
TOTAL FUND 293 REQUIREMENTS			93,861	89,791	117,451	69,087	-	-
MISC. GRANTS (KITS, FRC, ETC.)								
2951111000000000	OTHER NON-INSTR PROF TECH	389	-	-	30,000	-	-	-
TOTAL ELEMENTARY PROGRAMS			-	-	30,000	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2951121000000000	OTHER NON-INSTR PROF TECH 389		-	-	30,000	-		
TOTAL MIDDLE SCHOOL PROGRAMS			-	-	30,000	-	-	-
2951131616000013	CLASSIFIED SALARIES	112	20,405	20,719	21,018	21,382		
	SUBSTITUTES-LICENSED	121	-	178	-	-		
	PERS PENSION	211	1,689	2,892	2,934	3,879		
	PERS IAP	212	1,224	1,243	1,261	1,283		
	PERS UAL	213	1,772	1,912	1,829	1,886		
	SOCIAL SECURITY ADMINISTR	220	1,529	1,480	1,608	1,636		
	WORKERS' COMPENSATION	231	99	93	91	94		
	CLASSIFIED INSURANCE	245	10,134	10,600	11,000	11,400		
	PROF & IMP COSTS NON-INST	318	-	-	533	666		
	REPAIRS & MAINTENANCE	322	2,800	-	-	-		
	TRAVEL	340	1,635	2,663	1,227	1,249		
	PRINTING AND BINDING	355	-	45	-	-		
	SUPPLIES AND MATERIALS	410	719	57	266	267		
	NON-CONSUMABLE ITEMS	460	615	-	-	-		
TOTAL HIGH SCHOOL PROGRAMS			42,621	41,882	41,767	43,742	-	-
2951132616000061	ADDITIONAL SALARY	130	-	10,063	-	-		
	PERS UAL	213	-	881	-	-		
	SOCIAL SECURITY ADMINISTR	220	-	770	-	-		
	WORKERS' COMPENSATION	231	-	6	-	-		
	SUPPLIES AND MATERIALS	410	-	3,428	-	-		
	NON-CONSUMABLE ITEMS	460	-	1,435	-	-		
	DUES & FEES	640	-	118	-	-		
TOTAL HIGH SCHOOL EXTRACURRICULAR			-	16,700	-	-	-	-
2952240000000000	SUBSTITUTES-LICENSED	121	1,228	-	-	-		
	ADDITIONAL SALARY	130	3,951	400	-	-		
29522400000000297	ADDITIONAL SALARY	130	-	-	-	-		
	PERS PENSION	211	65	-	-	-		
	PERS IAP	212	222	-	-	-		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	404	-	-	-	-	-
	OPSRP PENSION	214	117	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	394	-	-	-	-	-
	WORKERS' COMPENSATION	231	24	-	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	10,000	-	-	-	-
	GRANT INDIRECT CHARGES	690	107	-	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			6,511	10,400	-	-	-	-
2952600000000425	ADDITIONAL SALARY	130	-	3,299	-	-	-	-
	PERS PENSION	211	-	311	-	-	-	-
	PERS IAP	212	-	198	-	-	-	-
	PERS UAL	213	-	215	-	-	-	-
	OPSRP PENSION	214	-	92	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	249	-	-	-	-
	WORKERS' COMPENSATION	231	-	13	-	-	-	-
TOTAL SUPPORT SERVICES			-	4,377	-	-	-	-
2952640000000425	ADDITIONAL SALARY	130	-	-	3,000	-	-	-
	PERS PENSION	211	-	-	419	-	-	-
	PERS IAP	212	-	-	180	-	-	-
	PERS UAL	213	-	-	261	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	230	-	-	-
	WORKERS' COMPENSATION	231	-	-	10	-	-	-
TOTAL STAFF SERVICES			-	-	4,100	-	-	-
2952649000000425	OTHER INST, PROF & TECH	319	-	5,000	10,086	-	-	-
	TRAVEL	340	-	427	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	605	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	5,610	2,800	-	-	-
TOTAL OTHER STAFF SERVICES			-	11,642	12,886	-	-	-
2952660000000297	SUBSTITUTES-LICENSED	121	1,755	-	-	-	-	-
	PERS PENSION	211	29	-	-	-	-	-
	PERS UAL	213	106	-	-	-	-	-
	OPSRP PENSION	214	13	-	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

		2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
SOCIAL SECURITY ADMINISTR	220	130	-	-	-	-	-
WORKERS' COMPENSATION	231	8	-	-	-	-	-
INST PROGRAM IMP SERVICES	312	3,180	-	-	-	-	-
POSTAGE	353	20	-	-	-	-	-
SUPPLIES AND MATERIALS	410	49	-	-	-	-	-
NON-CONSUMABLE ITEMS	460	980	-	-	-	-	-
COMPUTER SOFTWARE	470	9,495	-	-	-	-	-
COMPUTER HARDWARE	480	52,034	-	-	-	-	-
GRANT INDIRECT CHARGES	690	1,356	-	-	-	-	-
TOTAL TECHNOLOGY SERVICES		69,154	-	-	-	-	-
2952690000000425 DATA PROCESS	386	-	6,294	8,000	-	-	-
TOTAL OTHER SUPPORT SERVICES		-	6,294	8,000	-	-	-
2953300000000413 ADDITIONAL SALARY	130	30,662	26,479	33,462	33,462	-	-
PERS PENSION	211	553	632	994	1,292	-	-
PERS IAP	212	1,021	1,038	657	657	-	-
PERS UAL	213	2,201	2,232	2,911	2,951	-	-
OPSRP PENSION	214	385	1,244	330	486	-	-
SOCIAL SECURITY ADMINISTR	220	2,329	1,980	2,560	2,560	-	-
WORKERS' COMPENSATION	231	147	115	139	142	-	-
INST, PROF, TECH SERVICES	310	-	-	1,500	400	-	-
TRAVEL	340	-	-	1,000	300	-	-
POSTAGE	353	57	-	-	-	-	-
OTHER NON-INSTR PROF TECH	389	-	300	-	-	-	-
SUPPLIES AND MATERIALS	410	13,292	1,530	7,220	5,200	-	-
NON-CONSUMABLE ITEMS	460	732	-	1,500	100	-	-
COMPUTER HARDWARE	480	1,311	-	-	-	-	-
TOTAL COMMUNITY SERVICES		52,690	35,550	52,273	47,550	-	-
2953390000000425 SUPPLIES AND MATERIALS	410	-	14	-	-	-	-
TOTAL OTHER COMMUNITY SERVICES		-	14	-	-	-	-
TOTAL FUND 295 REQUIREMENTS		170,976	126,857	179,026	91,292	-	-

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
CHARTER SCHOOL								
2961288128000000	CHARTER SCHOOL PAYMENTS	360	684,926	628,359	697,850	650,960		
TOTAL CHARTER SCHOOLS			684,926	628,359	697,850	650,960	-	-
TOTAL FUND 296 REQUIREMENTS			684,926	628,359	697,850	650,960	-	-
TECHNOLOGY RESERVE								
2972660110000000	COMPUTER HARDWARE	480	-	-	185,000	185,000		
	TECHNOLOGY	550	-	-	-	142,818		
TOTAL TECHNOLOGY SERVICES			-	-	185,000	327,818	-	-
2975200000000000	FUND MODIFICATIONS	710	-	86,699	-	-		
TOTAL TRANSFER OF FUNDS			-	86,699	-	-	-	-
2976110110000000	RESERVE IT IMPROVEMENTS	816	-	-	114,620	150,000		
TOTAL OPERATING CONTINGENCY			-	-	114,620	150,000	-	-
TOTAL FUND 297 REQUIREMENTS			-	86,699	299,620	477,818	-	-
DISTRICT MAINTENANCE RESERVE								
2982542700000000	REPAIRS & MAINTENANCE	322	-	18,568	100,000	100,000		
	NON-CONSUMABLE ITEMS	460	-	3,875	-	-		
	DEPRECIABLE EQUIPMENT	540	-	14,175	50,000	75,000		
	IMPROVE OTHER THAN BUILD	530	-	7,698	-	8,426		
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			-	44,316	150,000	183,426	-	-
2982543700000000	REPAIRS & MAINTENANCE	322	-	4,637	100,000	100,000		
	DEPRECIABLE EQUIPMENT	540	5,660	-	50,000	50,000		
	OTHER CAPITAL OUTLAY	590	2,172	-	-	7,500		
TOTAL CARE AND UPKEEP OF GROUNDS			7,832	4,637	150,000	157,500	-	-
2982549700000000	WATER AND SEWAGE	327	2,320	-	-	10,000		

FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS - SPECIAL REVENUE FUNDS

			2016/2017 Actual	2017/2018 Actual	2018/2019 Adopted	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
TOTAL OPERATING AND MAINTENANCE OF PLANT SERV			2,320	-	-	10,000	-	-
2986110700000000	RESERVE CAPITAL IMPROVEME	813	-	-	775,000	850,000		
	RESERVE VEHICLE/EQUIP REP	815	-	-	64,411	60,000		
TOTAL OPERATING CONTINGENCY			-	-	839,411	910,000	-	-
TOTAL FUND 298 REQUIREMENTS			10,152	48,953	1,139,411	1,260,926	-	-
EARLY RETIREMENT RESERVE								
2992700000000000	RETIREMENT STIPENDS	116	224,728	213,430	244,500	167,549		
	SOCIAL SECURITY ADMINISTR	220	14,668	13,823	18,704	12,818		
	LICENSED INSURANCE	241	(200)	-	-	-		
	CLASSIFIED INSURANCE	245	15,565	5,213	-	-		
	LIC. RETIREMENT HEALTH	271	243,493	230,262	276,165	186,150		
	CLASS. RETIREMENT HEALTH	275	39,819	71,944	231,720	196,080		
	STATISTICAL SERVICES	317		9,300		10,000		
	POSTAGE	353		62		100		
TOTAL SUPPLEMENTAL RETIREMENT PROGRAM			538,074	544,034	771,089	572,697	-	-
2996110000000000	RESERVE PERS LIABILITY	811			340,000	340,000		
	RESERVE EARLY RETIREMENT	814			558,025	757,000		
TOTAL OPERATING CONTINGENCY			-	-	898,025	1,097,000	-	-
TOTAL FUND 299 REQUIREMENTS			538,074	544,034	1,669,114	1,669,697	-	-
TOTAL FUND 200'S REQUIREMENTS:			3,226,840	3,595,836	7,100,429	7,732,153	-	-



FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS – DEBT SERVICE FUND

DEBT SERVICE FUND

This fund accounts for payments of interest and principal on general long-term debt. Property taxes are the major source of revenue for general obligation debt; pension obligation debt is recovered through payroll charges. The District is currently paying debt service on one general obligation bond issue and two pension obligation bond issues:

GENERAL OBLIGATION BONDS:

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2014	Finance costs of capital projects	9/30/2014	6/15/2036	\$ 26,666,326	\$ 24,299,842

PENSION OBLIGATION BONDS:

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2002	Lump-sum payment to PERS	10/31/2002	6/30/2028	\$ 6,554,467	\$ 4,568,364
Series 2011	Advance refunding of Series 2002 maturity dated 6/30/2021	8/11/2011	6/30/2021	\$ 455,000	\$ 455,000

FERN RIDGE SCHOOL DISTRICT 28J
DEBT SERVICE FUND

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES								
R1100	TAXES		1,786,639	1,864,444	1,936,900	2,249,667		
R1500	EARNINGS ON INVESTMENTS		5,951	9,038	3,000	10,000		
R1900	OTHER REV LOCAL SOURCES		6,646	(18,553)	-	-		
R5100	LONG TERM DEBT FINANCE		-	-	-	-		
R5400	RESOURCES-BEG. FUND BAL.		31,710	4,296	-	-		
R1500	EARNINGS ON INVESTMENTS		757	3,143	-	-		
R1900	OTHER REV LOCAL SOURCES		573,850	603,149	633,906	664,906		
R5100	LONG TERM DEBT FINANCE		-	-	-	-		
R5400	RESOURCES-BEG. FUND BAL.		55	757	-	-		
TOTAL RESOURCES			2,405,609	2,466,273	2,573,806	2,924,573	-	-
DEBT SERVICE								
3005110900000000	REDEMPTION OF PRINCIPAL	610	485,000	560,000	598,125	768,218		
	REGULAR INTEREST	621	1,341,651	1,322,249	1,341,775	1,421,082		
	DUES & FEES	640	-	(54)	-	1,000		
TOTAL DEBT SERVICE			1,826,651	1,882,195	1,939,900	2,190,300	-	-
LONG TERM DEBT SERVICE								
3015110900000000	REDEMPTION OF PRINCIPAL	610	298,953	258,693	137,685	138,364		
	REGULAR INTEREST	621	274,952	345,213	496,221	525,542		
	DUES & FEES	640	-	-	-	1,000		
TOTAL LONG-TERM DEBT SERVICE			573,906	603,906	633,906	664,906	-	-
UNAPPROPRIATED ENDING FUND BALANCE								
3007000900000000	RESERVED FOR NEXT YEAR	820	-	-	-	69,367		
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	-	69,367	-	-
TOTAL REQUIREMENTS FOR DEBT SERVICE			2,400,557	2,486,101	2,573,806	2,924,573	-	-



CAPITAL PROJECTS FUND

This fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds to fund capital construction and facilities remodels, and the sale of surplus property.

Bond Measure

On May 20, 2014 voters approved Measure 20-220, authorizing the issuance of \$26.67 million in general obligation bonds to replace Elmira Elementary School, renovate other school facilities, and improve technology and safety throughout the District. Specific projects are as follows:

Elmira Elementary School - Complete

Replace building on same site

Veneta Elementary School - Complete

Add six new classrooms; reconfigure front office; enclose library; add cafeteria & kitchen; move bus traffic out of the main parking lot

Fern Ridge Middle School - Complete

Enclose library; relocate office & associated spaces for safety, acoustics, & student learning

Elmira High School - Complete

Add second gymnasium; improve girls' locker room to meet Title IX criteria

Invest in School Safety at All Sites - Complete

Invest in Technology at All Sites – Still in progress

Invest in Critical Capital Repairs at All Sites - Complete

Perform Seismic Improvements at All Remaining Sites - Complete

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES								
R1500	EARNINGS ON INVESTMENTS		59,615	11,008	6,580	2,000		
R1900	OTHER REV LOCAL SOURCES		22,240	500				
R5100	LONG TERM DEBT FINANCE							
R5300	SALE OF FIXED ASSESTS							
R5400	RESOURCES-BEG. FUND BAL.		13,788,523	1,400,041	448,001	150,000		
TOTAL RESOURCES			13,870,378	1,411,548	454,581	152,000	-	-
FISCAL SERVICES								
4002520000000000	OTHER NON-INSTR PROF TECH 389		900	450	-			
	DUES & FEES	640		45	-			
TOTAL FISCAL SERVICES			900	495	-	-	-	-
OPERATION AND MAINTENANCE OF PLANT SERVICES								
4002540179000000	REPAIRS & MAINTENANCE	322		1,040				
	OTHER NON-INSTR PROF TECH 389		6,388	20,327				
	SUPPLIES AND MATERIALS	410	5,368	9,044				
	DEPRECIABLE EQUIPMENT	540	6,895					
	OTHER CAPITAL OUTLAY	590	3,576					
TOTAL OPERATION AND MAINTENANCE OF PLANT SERV			22,227	30,411	-	-	-	-
TECHNOLOGY SERVICES								
4002660110000000	TECHNOLOGY	550	257,571	146,288	363,001	150,000		
TOTAL TECHNOLOGY SERVICES			257,571	146,288	363,001	150,000	-	-
SERVICE AREA DIRECTION								
4004110000000000	ADMINISTRATORS	113	14,737	5,223	-			
	CONFIDENTIAL	114	8,797	4,443				
	ADDITIONAL SALARY	130	8,835	75				
	TRAVEL STIPEND	135	110	105				
	PERS PENSION	211	987	655				
	PERS IAP	212	1,921	591				

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

			2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	2,801	901				
	OPSRP PENSION	214	721	445				
	SOCIAL SECURITY ADMINISTR	220	2,415	733				
	WORKERS' COMPENSATION	231	279	110				
	LICENSED INSURANCE	241	639	463				
	DEFERRED COMP ER	242	195	465				
	CLASSIFIED INSURANCE	245	1,896	923				
	ADMIN INSURANCE	249	2,250	877				
	ADVERTISING	354	351	-				
	OTHER NON-INSTR PROF TECH	389	126,628	27,378				
TOTAL SERVICE AREA DIRECTION			173,562	43,386	-	-	-	-
BUILDING ACQUISITION AND CONSTRUCTION								
4004150000000000	REPAIRS & MAINTENANCE	322	3,957	11,590				
	RENTALS	324	2,440	5,465				
	WATER AND SEWAGE	327	281	-				
	TRAVEL	340	8,766	111				
	PRINTING AND BINDING	355	3,417					
	ARCHIT/ENGINEER SERVICES	383	328,348	25,860				
	OTHER NON-INSTR PROF TECH	389	442,742	96,502				
	SUPPLIES AND MATERIALS	410	3,036	19,825				
	NON-CONSUMABLE ITEMS	460	260,403	22,491				
	BUILDING ACQUISITION	520	10,917,164	560,041	91,580	2,000		
	IMPROVE OTHER THAN BUILD	530	3,100	27,109				
	INITIAL & ADDITNL EQUIP	541		7,454				
	TECHNOLOGY	550	15,174					
	DUES & FEES	640	20,598	2,065				
	INSURANCE AND JUDGMENTS	650	6,652					
TOTAL BUILDING ACQUISITION AND CONSTRUCTION			12,016,077	778,513	91,580	2,000	-	-
TOTAL REQUIREMENTS - CAPITAL FUND			12,470,338	999,093	454,581	152,000	-	-

APPENDIX

STATE SCHOOL FUND GRANT
2019-2020

Based on \$8.8 Billion Budget with 49/51 split as of 3/18/2019

Lane County, Fern Ridge SD 28J

District ID: 2084

2019-2020 Local Revenue		2019-2020 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$4,533,966.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$144,900.98	Purchased Services =	N/A
County School Fund =	\$25,000.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Local Revenue =	\$4,703,866.98	Non-Reimbursable =	N/A
2019-2020 Experience Adjustment		Net Eligible Trans. Expend. =	\$1,228,640.00
District Average Teacher Experience =	11.68	Trans per ADM/ Rank. =	68% Transportation Reimburs. Rate
State Average Teacher Experience =	12.09	Grant (Rate* Net Eligible Expend) =	\$860,048.00
Experience Adjustment (Difference in District and State Teacher Experience) =	-0.41		

2019-2020 ADMW	2019-2020 Extended ADMW	2018-2019 ADMW	Extended ADMW
1,808.12	1,808.12	1,768.73	1,808.12

2019-2020 General Purpose Grant

2019-2020 Total Formula Revenue

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

General Purpose Grant + Transportation Grant

$$(1,808.12 \times [\$4500 + (\$25 \times -0.41)]) \times 1.833877395630 = \mathbf{\$14,887,409}$$

$$= \mathbf{\$14,887,409} + \mathbf{\$860,048} = \mathbf{\$15,747,457}$$

2019-2020 State School Fund Grant		General Purpose Grant per Extended ADMW=	
Total Formula Revenue - Local Revenue		\$8,234	
= \$15,747,457	- \$4,703,867	Total Formula Revenue per Extended ADMW= \$8,709	
= \$11,043,590		Charter Schools Rate(ORS 338.155)= \$8,234	

Total Paid To date		Estimated Remaining Balance Due		High Cost Disability
SSF	Small HS Grant	SSF	Small HS Grant	
	Facility Grant		Facility Grant	