



FERN RIDGE SCHOOL DISTRICT 28J

LANE COUNTY, OREGON

ADOPTED BUDGET

FISCAL YEAR 2020-2021

Fern Ridge School District 28J

88834 Territorial Road

Elmira, OR 97437

541-935-2253 www.fernridge.k12.or.us



FERN RIDGE SCHOOL DISTRICT 28J
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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.

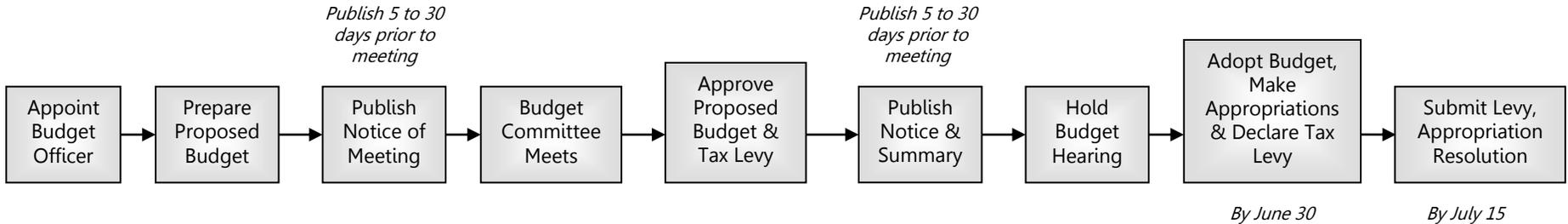
THE BUDGET PROCESS

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



2020-2021 BUDGET CALENDAR KEY DATES

June 17, 2019	Budget Officer Appointed by Board
April 21, 2020	Budget Committee Meeting <i>Overview of Budget Process, Budget Committee Role; Budget Preparation & Forecasting</i>
May 13, 2020	Notice of Budget Committee Meeting Published
May 19, 2020	Budget Committee Meeting <i>Receive Budget Message, Take Public Comment, Approve Budget & Tax Levy</i>
June 3, 2020	Notice of Budget Hearing and Budget Summary Published
June 15, 2020	School Board Meeting; Public Hearing on Approved 2020-2021 Budget <i>Budget Adopted; Appropriations Authorized, Tax Levy Declared</i>
July 15, 2020	Deadline to submit certification of tax levy to County Assessor



THE BUDGET COMMITTEE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2020

Position	Board of Directors	Term Expires	Budget Directors	Term Expires
1	Jebadiah Flowers	June 30, 2023	Erik Carlstrom	June 30, 2020
2	Andrea Larson	June 30, 2021	Tory Macklin	June 30, 2021
3	Barbara Graham-Adams	June 30, 2023	Anna Reed	June 30, 2022
4	Mark Boren	June 30, 2021	<i>Vacant</i>	
5	Tiana Povenmire-Kirk	June 30, 2023	<i>Vacant</i>	

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.

SUPERINTENDENT'S BUDGET MESSAGE



FERN RIDGE SCHOOL DISTRICT 28J
SUPERINTENDENT'S BUDGET MESSAGE
2020-2021

Dear Members of the Budget Committee and Community:

A short 9 to 10 months ago, the K-12 education funding picture in Oregon was as clear and positive as it has been in decades. The 19-21 biennium saw a 9.0 Billion dollar State School Fund (SSF) allotment, and districts were beginning to plan for Student Investment Act dollars that were to be distributed beginning in the 20-21 school year through a new corporate activity tax. Extensive planning and student, staff, and community engagement took place to identify the most effective ways to allocate these new dollars. This tax garnered unprecedented support from a wide range of partners, including the business community.

20-21 is the second year of the biennium. Typically we enter the 2nd year of a biennium with a clear picture of what our funding will be in year two, unlike in years where the legislature is still meeting and determining the biennial K-12 allotment. This has been anything but a typical year. Districts have been advised by state leaders to prepare for anything from a 0% cut (unlikely) to an 8.5% cut to the biennial allotment. An 8.5% cut over the biennium would translate to a 17% cut in SSF funding for the 20-21 school year to Fern Ridge. That scenario would result in cuts that are frankly too deep even to fathom.

Where do we find ourselves as of now? We find ourselves where we have often found ourselves during the budget process, with long term, sustainable K-12 education funding in Oregon in a state of uncertainty. The timing of the COVID-19 Pandemic and

accompanying economic impact to Oregon will not be fully understood, nor the impacts addressed, before the approval of our budget. As such, the District is doing as advised by the Department of Education, and budgeting with the assumption the State School Fund will not be reduced. While unlikely, it may be possible through a wide range of actions that our state legislature will be taking in late May and early June. These include accessing rainy day and emergency fund dollars to help support K-12 education during this time of economic uncertainty.

The Fern Ridge School District finds itself in a relatively stable position and would be able to address a slight reduction in the State School Fund from 9.0B to 8.9B or possibly even 8.8B. Anything beyond that will result in significant cuts. It is impossible to know exactly what a 100 million dollar reduction in the SSF means to Fern Ridge; however, we expect it to be between 200 and 250k. While we have begun to have cursory conversations and initial analysis of ways we would address a substantial reduction, the majority of this work will take place after we receive a definitive 20-21 budget picture. It will be addressed through a supplemental budget adoption, probably sometime after July 1st.

If we were absent from the financial impacts of COVID-19, the district would remain in a relatively stable financial position. Over the previous two fiscal years, our revenues vs. expenditures have been essentially neutral. In 17-18, our revenues slightly exceeded expenditures, and in the final audit for 18-19 or expenditures slightly exceeded our revenues. In the current



FERN RIDGE SCHOOL DISTRICT 28J
SUPERINTENDENT'S BUDGET MESSAGE

school year, 19-20, assuming an underspending of our budget similar to 18-19, we would again expect a close to neutral impact to our reserves.

There are no significant additions or increases from the 19-20 adopted budget to the 20-21 proposed budget, although any increase, decrease, or fund movement is outlined in the budget document. 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 20-21, under any scenario discussed locally, or statewide, does not fully fund everything our students 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. Much of this shortfall was going to be addressed through over a million dollars of Student Investment Account dollars coming to Fern Ridge. For now, those plans are on hold. We will keep the budget committee apprised of new information on changes in state funding in the weeks ahead.

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

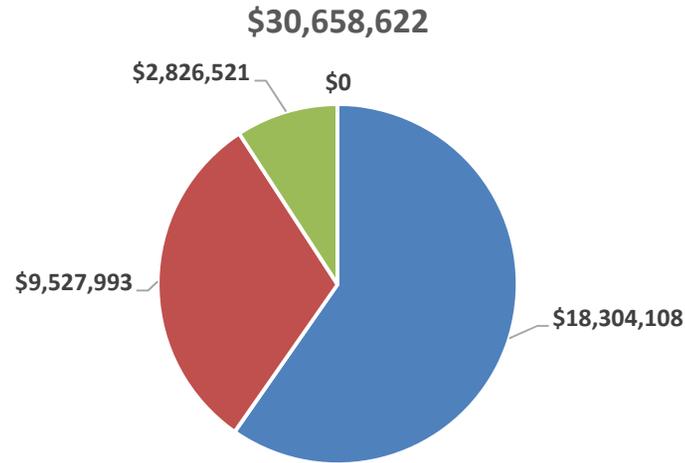
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THE BUDGET AT A GLANCE



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

Adpoted 2020-2021 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	4,694,040	50,000	1,954,703	-	6,698,743
1400 Transportation Fees	1,500	750	-	-	2,250
1500 Earnings on Investments	92,000	47,000	5,000	-	144,000
1600 Food Service	-	153,045	-	-	153,045
1700 Extracurricular Activities	1,500	299,363	-	-	300,863
1900 Other Revenue from Local Sources	49,754	53,550	718,906	-	822,210
TOTAL REVENUE FROM LOCAL SOURCES	4,838,794	603,708	2,678,609	-	8,121,111
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted Revenue	165,879	-	-	-	165,879
2200 Restricted Revenue	-	-	-	-	-
TOTAL REVENUE FROM INTERMEDIATE SOURCES	165,879	-	-	-	165,879
REVENUE FROM STATE SOURCES					
3100 Unrestricted Grants-in-Aid	11,074,661	731,633	-	-	11,806,294
3200 Restricted Grants-in-Aid	-	1,593,621	-	-	1,593,621
TOTAL REVENUE FROM STATE SOURCES	11,074,661	2,325,254	-	-	13,399,915
REVENUE FROM FEDERAL SOURCES					
4500 Restricted Revenue Through the State	59,000	1,767,346	-	-	1,826,346
4700 Grants-in-Aid Through Intermediate Agencies	-	176,292	-	-	176,292
TOTAL REVENUE FROM FEDERAL SOURCES	59,000	1,943,638	-	-	2,002,638
OTHER SOURCES					
5200 Interfund Transfers	-	1,048,500	-	-	1,048,500
5400 Resources - Beginning Fund Balance	2,165,774	3,606,893	147,912	-	5,920,579
TOTAL OTHER SOURCES	2,165,774	4,655,393	147,912	-	6,969,079
TOTAL REVENUES	18,304,108	9,527,993	2,826,521	-	30,658,622



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Adopted 2020-2021 Budget – All Fund Expenditures: Expenditures are classified by object per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

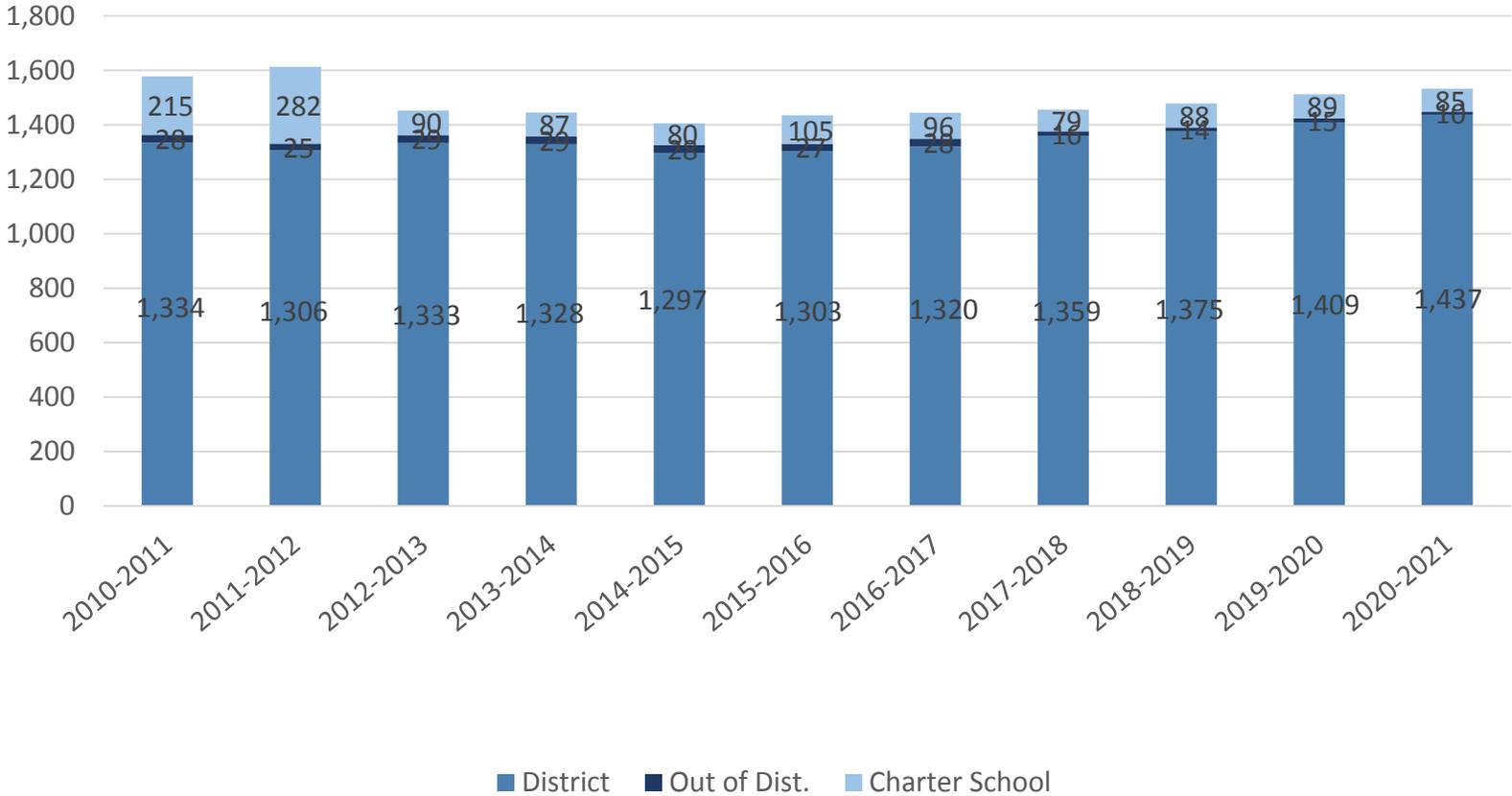
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
SALARIES					
110 Regular Salaries	6,978,425	1,238,196	-	-	8,216,621
120 Nonpermanent Salaries	217,258	13,272	-	-	230,530
130 Additional Salary	81,018	231,186	-	-	312,204
TOTAL SALARIES	7,276,701	1,482,654	-	-	8,759,355
ASSOCIATED PAYROLL COSTS					
210 Public Employees Retirement System	2,172,347	355,803	-	-	2,528,150
220 Social Security Administration	564,319	105,774	-	-	670,093
230 Other Required Payroll Costs	122,524	6,059	-	-	128,583
240 Contractual Employee Benefits	2,620,526	488,759	-	-	3,109,285
270 Post Retirement Health Benefits	-	331,740	-	-	331,740
TOTAL ASSOCIATED PAYROLL COSTS	5,479,716	1,288,135	-	-	6,767,851
PURCHASED SERVICES					
310 Instructional, Professional and Technical Services	108,148	84,563	-	-	192,711
320 Property Services	635,725	140,472	-	-	776,197
330 Student Transportation Services	1,074,600	24,100	-	-	1,098,700
340 Travel	16,890	8,600	-	-	25,490
350 Communication	45,475	2,300	-	-	47,775
360 Charter School Payments	200,000	731,633	-	-	931,633
370 Tuition	352,650	-	-	-	352,650
380 Non-instructional Professional and Technical Services	155,450	566,748	-	-	722,198
390 Other General Professional and Technological Services	650	701,866	-	-	702,516
TOTAL PURCHASED SERVICES	2,589,588	2,260,282	-	-	4,849,870
SUPPLIES AND MATERIALS					
410 Consumable Supplies and Materials	183,555	601,878	-	-	785,433
420 Textbooks	10,800	130,242	-	-	141,042
430 Library Books	3,350	-	-	-	3,350
440 Periodicals	865	-	-	-	865



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	-	57,119	-	-	57,119
460 Non-consumable Items	35,001	44,457	-	-	79,458
470 Computer Software	68,195	26,500	-	-	94,695
480 Computer Hardware	42,914	207,994	-	-	250,908
TOTAL SUPPLIES AND MATERIALS	344,680	1,068,190	-	-	1,412,870
CAPITAL OUTLAY					
520 Buildings Acquisition	-	175,000	-	-	175,000
530 Improve other than build	-	50,000	-	-	50,000
540 Depreciable Equipment	-	70,000	-	-	70,000
550 Depreciable Technology	-	145,000	-	-	145,000
590 Other Capital Outlay	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	440,000	-	-	440,000
OTHER OBJECTS					
610 Redemption of Principal	-	-	1,193,310	-	1,193,310
620 Interest	-	-	1,561,295	-	1,561,295
640 Dues and Fees	19,161	11,829	2,000	-	32,990
650 Insurance and Judgements	156,800	-	-	-	156,800
670 Taxes and Licenses	1,950	-	-	-	1,950
690 Grant Indirect Charges	-	68,276	-	-	68,276
TOTAL OTHER OBJECTS	177,911	80,105	2,756,605	-	3,014,621
TRANSFERS					
710 Fund Modifications	1,003,500	45,000	-	-	1,048,500
720 Transits	-	85,000	-	-	85,000
TOTAL TRANSFERS	1,003,500	130,000	-	-	1,133,500
OTHER USES OF FUNDS					
810 Planned Reserve	495,372	2,741,786	-	-	3,237,158
820 Reserved for Next Year	936,640	36,841	69,916	-	1,043,397
TOTAL OTHER USES OF FUNDS	1,432,012	2,778,627	69,916	-	4,280,555
TOTAL EXPENDITURES	18,304,108	9,527,993	2,826,521	-	30,658,622

ENROLLMENT (ADM r)





FERN RIDGE SCHOOL DISTRICT 28J
FULL TIME EQUIVALENT - FTE

	2017/2018 Adopted	2018/2019 Adopted	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
GENERAL FUND						
TOTAL LICENSED STAFF	67.838	69.400	72.750	72.301	72.301	72.301
TOTAL CLASSIFIED STAFF	46.359	49.079	48.742	48.612	48.612	48.612
TOTAL ADMINISTRATIVE STAFF	6.825	8.875	8.875	8.875	8.875	8.875
TOTAL CONFIDENTIAL STAFF	4.925	5.000	5.000	6.000	6.000	6.000
TOTAL ALL STAFF	125.946	132.354	135.367	135.789	135.789	135.789
GENERAL FUND INSTRUCTION FTE						
ELEMENTARY PROGRAMS	28.406	30.844	32.469	32.020	32.020	32.020
MIDDLE SCHOOL PROGRAMS	12.219	13.219	14.000	14.000	14.000	14.000
HIGH SCHOOL PROGRAMS	19.458	19.458	20.083	20.083	20.083	20.083
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	9.029	10.273	11.060	12.061	12.061	12.061
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	15.529	14.748	14.280	14.093	14.093	14.093
ENGLISH SECOND LANGUAGE PROGRAMS	0.750	0.750	0.750	0.750	0.750	0.750
TOTAL INSTRUCTION FTE	85.391	89.291	92.642	93.007	93.007	93.007
SUPPORT SERVICES FTE						
GUIDANCE SERVICES	2.000	2.000	2.000	2.000	2.000	2.000
PSYCHOLOGICAL SERVICES	1.550	1.550	1.750	1.750	1.750	1.750
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	1.850	1.850	2.000	2.000	2.000	2.000
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	2.250	2.250	2.250	2.250	2.250	2.250
EDUCATIONAL MEDIA SERVICES	2.225	2.225	2.225	2.281	2.281	2.281
EXECUTIVE ADMINISTRATION SERVICES	1.975	2.000	2.000	2.000	2.000	2.000
OFFICE OF PRINCIPAL SERVICES	11.688	13.688	13.500	13.500	13.500	13.500
OTHER SUPPORT SERVICES	-	-	-	-	-	-
FISCAL SERVICES	2.925	2.950	2.950	2.950	2.950	2.950
OPERATING AND MAINTENANCE OF PLANT SERVICES	11.068	11.500	11.000	11.000	11.000	11.000
STUDENT TRANSPORTATION SERVICES	0.050	0.050	0.050	0.050	0.050	0.050
TECHNOLOGY SERVICES	2.975	3.000	3.000	3.000	3.000	3.000
TOTAL SUPPORT SERVICES FTE	40.555	43.063	42.725	42.781	42.781	42.781
TOTAL GENERAL FUND FTE	125.946	132.354	135.367	135.789	135.789	135.789



FERN RIDGE SCHOOL DISTRICT 28J
FULL TIME EQUIVALENT - FTE

	2017/2018 Adopted	2018/2019 Adopted	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
SPECIAL REVENUE/OTHER FUNDS						
INSTRUCTION FTE						
ELEMENTARY PROGRAMS	1.000	1.000	1.000	3.199	3.199	3.199
MIDDLE SCHOOL PROGRAMS	0.438	0.438	0.438	2.344	2.344	2.344
HIGH SCHOOL PROGRAMS	0.792	1.292	1.292	1.667	1.667	1.667
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	-	-	-	1.000	1.000	1.000
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	5.094	5.094	5.219	3.406	3.406	3.406
ALTERNATIVE EDUCATION	-	-	-	1.875	1.875	1.875
EDUCATIONALLY DISADVANTAGED	9.309	9.309	9.995	8.841	8.841	8.841
TOTAL INSTRUCTION FTE	16.632	17.132	17.943	22.332	22.332	22.332
SUPPORT SERVICES FTE						
GUIDANCE SERVICES	1.000	1.000	1.000	5.000	5.000	5.000
OTHER SUPPORT SERVICES	-	-	-	-	-	-
TECHNOLOGY SERVICES	-	-	-	0.938	0.938	0.938
TOTAL SUPPORT SERVICES FTE	1.000	1.000	1.000	5.938	5.938	5.938
FACILITIES ACQUISITION AND CONSTRUCTION FTE						
SERVICE AREA DIRECTION	0.125					
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION FTE	0.125	-	-	-	-	-
TOTAL OTHER FUNDS FTE	17.757	18.132	18.943	28.269	28.269	28.269
FTE BY FUNCTION (ALL FUNDS)						
INSTRUCTION	102.023	106.42	110.59	115.34	115.34	115.34
SUPPORT SERVICES	41.555	44.06	43.73	48.72	48.72	48.72
ENTERPRISE & COMMUNITY	-					
FACILITY ACQUISITION & CONSTRUCTION	0.125					
TOTAL DISTRICT FULL TIME EQUIVALENT	143.703	150.485	154.310	164.058	164.058	164.058

DISTRICT OVERVIEW AND READER'S GUIDE



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.

- 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.

DEBT SERVICE



GLOSSARY

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.

MODIFIED ACCRUAL BASIS



GLOSSARY

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.

GENERAL FUND



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 2020-2021 assume a 3.5% increase in assessed values and a collection rate of 94.5%. 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 2020-2021 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.

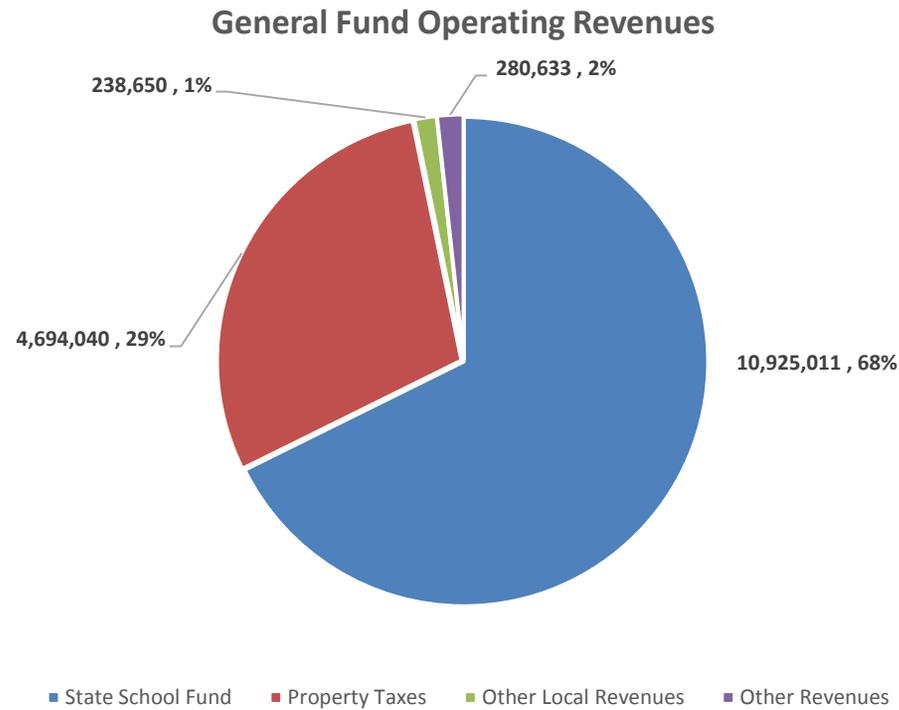
BEGINNING FUND BALANCE

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



State School Fund: The District’s distribution of per pupil funding from the Oregon Department of Education.

Other Revenues: This category includes interest earnings, rental income, services provided to charter schools, and other miscellaneous revenues.

Property Taxes: Ad valorem taxes distributed to the District through an operating levy with a permanent tax rate of \$4.82 per \$1,000 of assessed value.

Other Local Revenues: Distributions from the county school fund, common school fund, state managed timber revenues, and federal forest fees.

FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND RESOURCES

RESOURCES	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
REVENUE FROM LOCAL SOURCES						
R1111 CURRENT YEAR'S TAXES	4,141,306	4,339,550	4,440,888	4,615,628	4,615,628	4,615,628
R1112 PRIOR YEAR'S TAXES	65,341	170,388	73,068	78,412	78,412	78,412
R1113 CO TAX SALES FOR BACK TAXES	-	89	-	-	-	-
R1114 PAYMENTS IN LIEU PROP TAX	4,050	2,148	-	-	-	-
R1190 PENALTIES & INT ON TAXES	12,592	13,525	20,000	-	-	-
R1412 TRANS OTHER DIST IN STATE	1,414	1,417	1,510	1,500	1,500	1,500
R1500 EARNINGS ON INVESTMENTS	83,849	151,509	99,000	92,000	92,000	92,000
R1740 FEES	1,286	1,562	1,500	1,500	1,500	1,500
R1910 RENTALS	2,217	3,923	3,000	3,500	3,500	3,500
R1930 RENT LEASE PAY PRIV CONTR	12,874	14,483	12,500	14,256	14,256	14,256
R1940 SVCS PROVIDED OTHER LOCAL ED AGENCIES	-	12,440	-	-	-	-
R1943 SVCS PROVIDED CHARTER SCH	2,213	882	2,500	900	900	900
R1960 RECOVER PRIOR YR EXPEND	(2,862)	(2,003)	1,000	-	-	-
R1980 FEES CHARGED TO GRANTS	20,772	23,827	19,000	19,000	19,000	19,000
R1990 MISCELLANEOUS	108,476	186,304	110,000	12,098	12,098	12,098
TOTAL REVENUE FROM LOCAL SOURCES	4,453,528	4,920,044	4,783,966	4,838,794	4,838,794	4,838,794
REVENUE FROM INTERMEDIATE SOURCES						
R2101 COUNTY SCHOOL FUNDS	22,135	46,639	25,000	30,000	30,000	30,000
R2102 ESD APPORTIONMENT	284,371	206,022	151,350	135,879	135,879	135,879
TOTAL REVENUE FROM INTERMEDIATE SOURCES	306,506	252,661	176,350	165,879	165,879	165,879
REVENUE FROM STATE SOURCES						
R3101 STATE SCHOOL FUND	8,956,157	7,486,190	10,279,350	10,925,011	10,925,011	10,925,011
R3103 COMMON SCHOOL FUND	161,578	168,121	144,901	149,650	149,650	149,650
R3104 STATE MANAGED COUNTY TIMB	542,740	1,491,354	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	9,660,476	9,145,664	10,424,251	11,074,661	11,074,661	11,074,661
REVENUE FROM FEDERAL SOURCES						
R4500 RESTRICTED REV FROM FED GOV THRU STATE	-	435	-	-	-	-
R4801 FEDERAL FOREST FEES	63,529	59,078	-	59,000	59,000	59,000
TOTAL REVENUE FROM FEDERAL SOURCES	63,529	59,513	-	59,000	59,000	59,000
OTHER SOURCES						
R5200 INTERFUND TRANSFERS	86,699	-	-	-	-	-
R5400 RESOURCES-BEG. FUND BAL	1,194,342	2,554,632	2,318,399	2,165,774	2,165,774	2,165,774
TOTAL OTHER SOURCES	1,281,041	2,554,632	2,318,399	2,165,774	2,165,774	2,165,774
TOTAL GENERAL FUND RESOURCES	15,765,080	16,932,514	17,702,966	18,304,108	18,304,108	18,304,108



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

REQUIREMENTS	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
100 SALARIES	6,005,765	6,571,260	7,054,631	7,276,701	7,276,701	7,276,701
200 ASSOCIATED PAYROLL COSTS	3,976,872	4,376,371	5,219,548	5,479,716	5,479,716	5,479,716
300 PURCHASED SERVICES	2,215,769	2,294,511	2,694,993	2,589,588	2,589,588	2,589,588
400 SUPPLIES AND MATERIALS	216,636	241,060	365,265	344,680	344,680	344,680
500 CAPITAL OUTLAY	-	-	-	-	-	-
600 OTHER OBJECTS	139,319	143,152	179,785	177,911	177,911	177,911
700 TRANSFERS	656,087	821,675	952,990	1,003,500	1,003,500	1,003,500
800 OTHER USES OF FUNDS	-	-	1,235,754	1,432,012	1,432,012	1,432,012
TOTAL GENERAL FUND REQUIREMENTS	13,210,447	14,448,029	17,702,966	18,304,108	18,304,108	18,304,108



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY FUNCTION

REQUIREMENTS	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1000 INSTRUCTION	7,265,678	7,891,615	8,868,127	9,233,682	9,233,682	9,233,682
2000 SUPPORT SERVICES	5,288,682	5,734,739	6,646,095	6,634,914	6,634,914	6,634,914
5200 TRANSFERS OF FUNDS	656,087	821,675	952,990	1,003,500	1,003,500	1,003,500
6000 CONTINGENCIES	-	-	310,284	495,372	495,372	495,372
7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	925,470	936,640	936,640	936,640
TOTAL GENERAL FUND REQUIREMENTS	13,210,447	14,448,029	17,702,966	18,304,108	18,304,108	18,304,108

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

REQUIREMENTS	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
DISTRICT OPERATIONS AND ADMINISTRATION	2,691,025	2,893,446	3,514,509	3,489,913	3,489,913	3,489,913
SPECIAL EDUCATION	2,927,536	3,027,281	3,272,219	3,464,110	3,464,110	3,464,110
ELMIRA ELEMENTARY	1,212,367	1,331,550	1,637,111	1,621,418	1,621,418	1,621,418
VENETA ELEMENTARY	1,621,951	1,744,905	1,931,514	2,055,294	2,055,294	2,055,294
FERN RIDGE MIDDLE SCHOOL	1,548,062	1,774,616	2,059,883	2,151,080	2,151,080	2,151,080
ELMIRA HIGH SCHOOL	2,718,418	3,019,555	3,293,986	3,281,781	3,281,781	3,281,781
NON-OPERATING	491,087	656,675	1,993,744	2,240,512	2,240,512	2,240,512
TOTAL GENERAL FUND REQUIREMENTS	13,210,447	14,448,029	17,702,966	18,304,108	18,304,108	18,304,108



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

REQUIREMENTS	2017/2018 Actuals	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
SALARIES						
LICENSED SALARIES	3,685,700	3,941,322	4,320,179	4,405,034	4,405,034	4,405,034
CLASSIFIED SALARIES	1,205,275	1,265,570	1,336,196	1,340,435	1,340,435	1,340,435
ADMINISTRATIVE SALARIES	634,592	837,795	849,894	880,573	880,573	880,573
CONFIDENTIAL SALARIES	242,925	265,419	272,391	352,383	352,383	352,383
SUBSTITUTE/TEMPORARY SALARIES	189,258	211,321	202,399	217,258	217,258	217,258
ADDITIONAL SALARY	48,015	49,833	73,572	81,018	81,018	81,018
ASSOCIATED PAYROLL COSTS						
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	1,487,953	1,585,978	2,070,241	2,172,347	2,172,347	2,172,347
SOCIAL SECURITY ADMINISTRATION	454,082	500,297	539,317	564,319	564,319	564,319
OTHER REQUIRED PAYROLL COSTS	37,734	71,920	97,003	122,524	122,524	122,524
CONTRACTUAL EMPLOYEE BENEFITS	1,997,101	2,218,176	2,512,987	2,620,526	2,620,526	2,620,526
TOTAL EMPLOYEE COMPENSATION	9,982,636	10,947,631	12,274,179	12,756,417	12,756,417	12,756,417
NON-COMPENSATION EXPENDITURES						
PURCHASED SERVICES	2,215,769	2,294,511	2,694,993	2,589,588	2,589,588	2,589,588
SUPPLIES AND MATERIALS	216,636	241,060	365,265	344,680	344,680	344,680
CAPITAL OUTLAY	-	-	-	-	-	-
OTHER OBJECTS	139,319	143,152	179,785	177,911	177,911	177,911
TOTAL NON-COMPENSATION EXPENDITURES	2,571,724	2,678,723	3,240,043	3,112,179	3,112,179	3,112,179
TOTAL OPERATING REQUIREMENTS	12,554,360	13,626,354	15,514,222	15,868,596	15,868,596	15,868,596
TRANSFERS	656,087	821,675	952,990	1,003,500	1,003,500	1,003,500
CONTINGENCY						
NON-DESIGNATED	-	-	310,284	495,372	495,372	495,372
RESERVED FOR NEXT YEAR	-	-	925,470	936,640	936,640	936,640
TOTAL GENERAL FUND REQUIREMENTS	13,210,447	14,448,029	17,702,966	18,304,108	18,304,108	18,304,108



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

REQUIREMENTS	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
INSTRUCTION						
ELEMENTARY PROGRAMS	2,296,370	2,504,984	2,915,764	3,037,162	3,037,162	3,037,162
MIDDLE SCHOOL PROGRAMS	1,055,319	1,204,067	1,438,898	1,524,329	1,524,329	1,524,329
HIGH SCHOOL PROGRAMS	1,897,042	2,013,350	2,166,719	2,170,740	2,170,740	2,170,740
HIGH SCHOOL EXTRACURRICULAR	7,240	6,368	5,697	5,785	5,785	5,785
PRE-KINDERGARTEN PROGRAM	6,702	-	-	-	-	-
PROGRAMS FOR TALENTED AND GIFTED	2,491	2,094	5,100	4,532	4,532	4,532
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	796,045	839,705	1,045,640	1,059,556	1,059,556	1,059,556
LEARNING CENTERS - STRUCTURED AND INTENSIVE	93,514	134,050	150,538	124,989	124,989	124,989
EXTENDED SCHOOL YEAR PROGRAM	5,552	2,243	7,500	7,500	7,500	7,500
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	878,530	842,130	853,543	931,492	931,492	931,492
TREATMENT AND HABILITATION	-	-	9,031	2,250	2,250	2,250
ALTERNATIVE EDUCATION	162,474	268,961	195,000	287,400	287,400	287,400
ENGLISH SECOND LANGUAGE PROGRAMS	64,400	73,665	74,697	77,947	77,947	77,947
TOTAL INSTRUCTION	7,265,678	7,891,615	8,868,127	9,233,682	9,233,682	9,233,682
SUPPORT SERVICES						
ATTENDANCE AND SOCIAL WORK SERVICES	-	334	450	350	350	350
GUIDANCE SERVICES	167,268	188,060	208,244	215,216	215,216	215,216
HEALTH SERVICES	1,481	2,970	3,600	3,866	3,866	3,866
PSYCHOLOGICAL SERVICES	158,417	186,359	196,045	217,541	217,541	217,541
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	170,227	177,991	201,915	209,242	209,242	209,242
OTHER STUDENT TREATMENT SERVICES	14,595	15,599	22,500	22,500	22,500	22,500
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	241,710	221,489	255,844	261,377	261,377	261,377
IMPROVEMENT OF INSTRUCTION SERVICES	-	-	-	500	500	500
EDUCATIONAL MEDIA SERVICES	111,065	112,155	123,581	127,694	127,694	127,694
ASSESSMENT AND TESTING	4,912	2,927	5,145	5,300	5,300	5,300
INSTRUCTIONAL STAFF DEVELOPMENT	13,529	28,388	48,155	42,609	42,609	42,609
BOARD OF EDUCATION SERVICES	51,843	49,109	98,897	84,490	84,490	84,490



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

REQUIREMENTS	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
EXECUTIVE ADMINISTRATION SERVICES	302,183	297,902	347,039	352,608	352,608	352,608
OFFICE OF PRINCIPAL SERVICES	994,276	1,258,536	1,347,292	1,382,309	1,382,309	1,382,309
OTHER SUPPORT SERVICES	6,893	2,490	7,360	2,490	2,490	2,490
FISCAL SERVICES	376,786	462,539	523,065	549,105	549,105	549,105
OPERATING AND MAINTENANCE OF PLANT SERVICES	1,292,047	1,340,574	1,561,076	1,502,439	1,502,439	1,502,439
STUDENT TRANSPORTATION SERVICES	1,057,744	988,321	1,235,468	1,154,183	1,154,183	1,154,183
SUPPORT SERVICES	-	-	3,200	-	-	-
INFORMATION SERVICES	1,694	1,066	2,000	2,000	2,000	2,000
TECHNOLOGY SERVICES	322,011	397,927	455,219	499,095	499,095	499,095
TOTAL SUPPORT SERVICES	5,288,682	5,734,739	6,646,095	6,634,914	6,634,914	6,634,914
TOTAL OPERATING REQUIREMENTS	12,554,360	13,626,354	15,514,222	15,868,596	15,868,596	15,868,596
TRANSFERS OF FUNDS	656,087	821,675	952,990	1,003,500	1,003,500	1,003,500
CONTINGENCIES	-	-	310,284	495,372	495,372	495,372
UNAPPROPRIATED ENDING FUND BALANCE	-	-	925,470	936,640	936,640	936,640
TOTAL GENERAL FUND REQUIREMENTS	13,210,447	14,448,029	17,702,966	18,304,108	18,304,108	18,304,108

DISTRICT OPERATIONS AND ADMINISTRATION



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>2017/2018 Actual</i>	<i>2018/2019 Actual</i>	<i>2019/2020 Adopted</i>	<i>2020/2021 Adopted</i>
Salaries	892,546	947,905	996,334	1,055,075
Associated Payroll Costs	636,133	703,367	791,770	844,798
Purchased Services	912,401	960,063	1,328,364	1,212,019
Supplies and Materials	114,366	142,715	222,901	204,655
Capital Outlay	-	-	-	-
Other Objects	135,580	139,396	175,140	173,366
TOTAL EXPENDITURES	2,691,026	2,893,446	3,514,509	3,489,913

Budget/Service Level Changes:

- Reclass Classified Tech Position to Confidential (1.000) FTE
- Reclass to Classified Tech Position to Confidential 1.000 FTE

Total 0.000 FTE Change

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
PRE-KINDERGARTEN								
REQUIREMENTS								
1001140000000000	OTHER NON-INSTR PROF TECH	389	6,702	-	-	-	-	-
TOTAL Pre-Kindergarten Programs			6,702	-	-	-	-	-
TAG								
1001210000000000	SUBSTITUTES-LICENSED	121	2,225	1,801	2,300	2,466	2,466	2,466
	PERS PENSION	211	-	-	417	447	447	447
	PERS UAL	213	90	155	203	218	218	218
	SOCIAL SECURITY ADMINISTR	220	168	137	176	189	189	189
	WORKERS' COMPENSATION	231	8	1	4	12	12	12
	SUPPLIES AND MATERIALS	410	-	-	2,000	1,200	1,200	1,200
TOTAL TALENTED AND GIFTED			2,491	2,094	5,100	4,532	4,532	4,532
ESL								
1001291000000000	TRAVEL	340	-	-	300	250	250	250
	LIBRARY BOOKS	430	-	-	400	250	250	250
	PERIODICALS	440	-	120	-	-	-	-
TOAL ENGLISH SECOND LANGUAGE			-	120	700	500	500	500
HEALTH SERVICES								
1002130000000000	ADDITIONAL SALARY	130	400	-	-	-	-	-
	PERS UAL	213	37	-	-	-	-	-
	OPSRP PENSION	214	35	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	31	-	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-	-
	TRAVEL	340	-	30	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	1,510	-	2,000	2,000	2,000
	OTHER GEN PROF, TECH SRVS	390	200	450	500	500	500	500
	SUPPLIES AND MATERIALS	410	19	-	2,000	-	-	-
	NON-CONSUMABLE ITEMS	460	-	259	-	216	216	216

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL HEALTH SERVICES		722	2,249	2,500	2,716	2,716	2,716
ASSESSMENT AND TESTING							
1002230000000000	INST, PROF, TECH SERVICES	310	200	-	-	-	-
	DATA PROCESS	386	4,008	1,591	4,500	4,000	4,000
	SUPPLIES AND MATERIALS	410	-	-	245	200	200
	NON-CONSUMABLE ITEMS	460	-	387	-	400	400
TOTAL ASSESSMENT AND TESTING		4,208	1,978	4,745	4,600	4,600	4,600
PROFESSIONAL DEVELOPMENT							
1002240000000000	SUBSTITUTES-LICENSED	121	178	6,123	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	102	-	-	-
	ADDITIONAL SALARY	130	3,761	8,254	-	-	-
	PERS PENSION	211	53	289	-	-	-
	PERS IAP	212	180	421	-	-	-
	PERS UAL	213	361	1,242	-	-	-
	OPSRP PENSION	214	226	525	-	-	-
	SOCIAL SECURITY ADMINISTR	220	289	1,101	-	-	-
	WORKERS' COMPENSATION	231	16	56	-	-	-
	INST PROGRAM IMP SERVICES	312	1,045	2,830	37,000	29,134	29,134
	PROF & IMP COSTS NON-INST	318	300	200	500	450	450
	TRAVEL	340	-	1,011	1,000	1,015	1,015
	OTHER GEN PROF, TECH SRVS	390	150	150	150	150	150
	SUPPLIES AND MATERIALS	410	1,633	759	250	1,725	1,725
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		8,191	23,063	38,900	32,474	32,474	32,474
BOARD OF EDUCATION							
1002310000000000	INST PROGRAM IMP SERVICES	312	-	75	1,000	1,000	1,000
	RENTALS	324	433	437	500	500	500
	TRAVEL	340	2,920	4,793	5,300	5,300	5,300
	ADVERTISING	354	480	320	600	500	500
	PRINTING AND BINDING	355	-	6	20	50	50

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
AUDIT SERVICES	381	36,360	32,540	37,100	37,100	37,100	37,100
LEGAL SERVICES	382	4,825	3,053	25,000	30,000	30,000	30,000
ELECTION SERVICES	388	-	-	3,500	-	-	-
OTHER NON-INSTR PROF TECH	389	-	-	6,750	-	-	-
SUPPLIES AND MATERIALS	410	22	284	2,250	1,000	1,000	1,000
PERIODICALS	440	39	39	40	40	40	40
NON-CONSUMABLE ITEMS	460	-	-	8,837	1,000	1,000	1,000
DUES & FEES	640	6,763	7,563	8,000	8,000	8,000	8,000
TOTAL BOARD OF EDUCATION SERVICES		51,843	49,109	98,897	84,490	84,490	84,490

OFFICE OF SUPERINTENDENT

1002321000000000	ADMINISTRATORS	113	126,503	132,994	138,167	143,541	143,541	143,541
	CONFIDENTIAL	114	39,922	42,228	44,362	46,604	46,604	46,604
	ADDITIONAL SALARY	130	-	3,389	6,147	6,396	6,396	6,396
	TRAVEL STIPEND	135	3,593	3,000	3,000	3,600	3,600	3,600
	PERS PENSION	211	18,029	19,290	26,350	27,362	27,362	27,362
	PERS IAP	212	10,221	10,897	11,449	11,955	11,955	11,955
	PERS UAL	213	15,587	15,600	16,906	17,652	17,652	17,652
	OPSRP PENSION	214	3,556	3,748	5,782	6,142	6,142	6,142
	SOCIAL SECURITY ADMINISTR	220	12,518	13,397	14,663	15,311	15,311	15,311
	WORKERS' COMPENSATION	231	630	737	725	902	902	902
	LICENSED INSURANCE	241	1,885	11,039	-	-	-	-
	DEFERRED COMP ER	242	17,550	3,000	4,200	4,200	4,200	4,200
	CLASSIFIED INSURANCE	245	15,879	4,648	19,584	20,184	20,184	20,184
	ADMIN INSURANCE	249	28,110	25,659	23,184	23,784	23,784	23,784
	INST PROGRAM IMP SERVICES	312	-	525	8,250	10,000	10,000	10,000
	OTHER INST, PROF & TECH	319	-	-	1,900	1,900	1,900	1,900
	PROPERTY SERVICES	320	99	74	100	100	100	100
	RENTALS	324	433	437	500	500	500	500
	TRAVEL	340	1,212	445	1,500	1,500	1,500	1,500
	POSTAGE	353	425	304	575	600	600	600
	ADVERTISING	354	1,728	962	1,800	1,800	1,800	1,800
	PRINTING AND BINDING	355	8	111	800	500	500	500
	OTHER NON-INSTR PROF TECH	389	1,779	1,923	2,600	2,600	2,600	2,600

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
SUPPLIES AND MATERIALS	410	1,517	1,989	11,900	2,000	2,000	2,000
PERIODICALS	440	68	34	75	75	75	75
NON-CONSUMABLE ITEMS	460	-	120	120	1,000	1,000	1,000
DUES & FEES	640	931	1,353	2,400	2,400	2,400	2,400
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES		302,183	297,902	347,039	352,608	352,608	352,608

FISCAL SERVICES

1002520000000000	CLASSIFIED SALARIES	112	37,154	37,472	37,860	38,769	38,769	38,769
	ADMINISTRATORS	113	72,862	78,278	81,323	84,485	84,485	84,485
	CONFIDENTIAL	114	30,078	41,932	44,051	47,166	47,166	47,166
	ADDITIONAL SALARY	130	83	-	847	570	570	570
	PERS PENSION	211	8,818	11,085	15,013	15,589	15,589	15,589
	PERS IAP	212	8,422	9,461	9,845	10,259	10,259	10,259
	PERS UAL	213	12,792	13,545	14,472	15,081	15,081	15,081
	OPSRP PENSION	214	6,663	6,755	10,320	10,794	10,794	10,794
	SOCIAL SECURITY ADMINISTR	220	10,732	12,096	12,552	13,081	13,081	13,081
	WORKERS' COMPENSATION	231	475	620	674	823	823	823
	CONTRACTUAL EMP BE	240	-	624	-	-	-	-
	LICENSED INSURANCE	241	8,045	18,690	-	-	-	-
	DEFERRED COMP ER	242	755	1,140	2,310	2,880	2,880	2,880
	CLASSIFIED INSURANCE	245	16,746	16,676	36,684	37,284	37,284	37,284
	ADMIN INSURANCE	249	15,756	15,705	17,784	18,354	18,354	18,354
	INST, PROF, TECH SERVICES	310	1,820	595	5,000	2,500	2,500	2,500
	PROPERTY SERVICES	320	99	74	300	100	100	100
	RENTALS	324	433	437	500	450	450	450
	TRAVEL	340	363	246	820	410	410	410
	POSTAGE	353	1,114	2,131	1,500	1,500	1,500	1,500
	ADVERTISING	354	-	55	100	75	75	75
	PRINTING AND BINDING	355	2,212	4,133	920	2,200	2,200	2,200
	OTHER NON-INSTR PROF TECH	389	2,487	17,690	3,000	3,500	3,500	3,500
	SUPPLIES AND MATERIALS	410	1,635	2,111	1,800	1,800	1,800	1,800
	PERIODICALS	440	-	-	30	-	-	-
	NON-CONSUMABLE ITEMS	460	299	418	600	435	435	435
	COMPUTER SOFTWARE	470	-	-	40	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DUES & FEES	640	2,172	1,732	4,000	2,100	2,100
TOTAL FISCAL SERVICES			242,014	293,703	302,345	310,205	310,205
PROPERTY ACCOUNT SERVICES							
1002527000000000	TAXES AND LICENSES	670	1,445	1,489	1,700	1,700	1,700
TOTAL PROPERTY ACCOUNTING SERVICES			1,445	1,489	1,700	1,700	1,700
RISK MANAGEMENT SERVICES							
1002528000000000	SUBSTITUTES-LICENSE	121	-	710	-	-	-
	PERS PENSION	211	-	(1)	-	-	-
	SOCIAL SECURITY AD	220	-	54	-	-	-
	WORKERS' COMPENSATION	231	4,451	3,420	5,300	5,300	5,300
	UNEMPLOYMENT COMPENSATION	232	2,507	32,874	50,000	70,000	70,000
	SELF PAY/COBRA	233	-	36	-	-	-
	CONTRACTUAL EMP BE	240	-	253	-	-	-
	ADVERTISING	354	-	-	1,000	-	-
	MANAGEMENT SERVICES	385	3,225	3,383	5,000	3,700	3,700
	SUPPLIES AND MATERIALS	410	60	-	-	-	-
	DUES & FEES	640	913	1,151	900	1,150	1,150
	LIABILITY INSURANCE	651	33,645	35,658	41,800	41,800	41,800
	PROPERTY INSURANCE PREM	653	88,527	89,583	115,000	115,000	115,000
	TAXES AND LICENSES	670	-	225	20	250	250
TOTAL RISK MANAGEMENT SERVICES			133,327	167,346	219,020	237,200	237,200
SERVICE AREA DIRECTION							
1002541000000000	CONFIDENTIAL	114	98,376	103,118	104,665	108,278	108,278
	ADDITIONAL SALARY	130	1,422	1,500	2,013	-	-
	TRAVEL STIPEND	135	1,991	5,100	3,600	6,600	6,600
	PERS PENSION	211	7,332	7,883	10,293	10,710	10,710
	PERS IAP	212	6,119	6,583	6,556	6,831	6,831
	PERS UAL	213	9,332	9,425	9,727	10,132	10,132
	OPSRP PENSION	214	4,269	4,595	6,665	6,956	6,956

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
SOCIAL SECURITY ADMINISTR	220	7,546	8,183	8,436	8,788	8,788	8,788
WORKERS' COMPENSATION	231	2,605	2,833	2,803	2,861	2,861	2,861
LICENSED INSURANCE	241	529	679	-	-	-	-
DEFERRED COMP ER	242	-	-	1,200	1,200	1,200	1,200
CLASSIFIED INSURANCE	245	34,149	36,647	39,168	40,368	40,368	40,368
ADMIN INSURANCE	249	255	245	-	-	-	-
RENTALS	324	433	437	5,000	500	500	500
TRAVEL	340	-	-	10	100	100	100
SUPPLIES AND MATERIALS	410	18	26	100	100	100	100
DUES & FEES	640	-	-	90	-	-	-
TOTAL SERVICE AREA DIRECTION		174,378	187,254	200,326	203,424	203,424	203,424

CARE AND UPKEEP OF BUILDINGS

1002542000000000	CLASSIFIED SALARIES	112	254,796	274,481	287,434	294,105	294,105	294,105
	SUBSTITUTES-CLASSIFIED	122	9,121	8,248	22,540	22,540	22,540	22,540
	ADDITIONAL SALARY	130	-	545	13,634	17,940	17,940	17,940
	PERS PENSION	211	5,195	5,420	11,085	11,219	11,219	11,219
	PERS IAP	212	15,152	16,541	18,064	18,472	18,472	18,472
	PERS UAL	213	24,196	24,333	28,542	29,510	29,510	29,510
	OPSRP PENSION	214	18,668	20,440	33,311	34,081	34,081	34,081
	SOCIAL SECURITY ADMINISTR	220	19,512	21,071	24,756	25,596	25,596	25,596
	WORKERS' COMPENSATION	231	6,785	7,557	8,430	8,553	8,553	8,553
	CLASSIFIED INSURANCE	245	120,749	131,476	136,800	136,800	136,800	136,800
	REPAIRS & MAINTENANCE	322	79,961	70,693	89,000	91,670	91,670	91,670
	ELECTRICITY	325	11,952	10,955	22,000	14,000	14,000	14,000
	FUEL	326	136	276	1,500	500	500	500
	GARBAGE	328	15,854	15,530	19,000	18,000	18,000	18,000
	TRAVEL	340	-	145	-	145	145	145
	OTHER NON-INSTR PROF TECH	389	-	2,536	1,500	2,500	2,500	2,500
	SUPPLIES AND MATERIALS	410	65,210	55,248	68,000	68,000	68,000	68,000
	NON-CONSUMABLE ITEMS	460	3,887	10,762	8,000	8,000	8,000	8,000
	DUES & FEES	640	493	-	-	-	-	-
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			651,666	676,255	793,596	801,631	801,631	801,631

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
CARE AND UPKEEP OF GROUND SERVICES							
1002543000000000	CLASSIFIED SALARIES	112	37,805	41,604	42,491	40,347	40,347
	TRAVEL STIPEND	135	-	-	-	600	600
	PERS IAP	212	2,273	2,449	2,549	2,411	2,411
	PERS UAL	213	3,466	3,574	3,748	3,612	3,612
	OPSRP PENSION	214	3,269	3,522	5,392	5,100	5,100
	SOCIAL SECURITY ADMINISTR	220	2,902	3,187	3,251	3,132	3,132
	WORKERS' COMPENSATION	231	974	1,090	1,143	1,072	1,072
	CLASSIFIED INSURANCE	245	16,256	16,500	17,100	17,100	17,100
	REPAIRS & MAINTENANCE	322	4,442	15,602	8,500	8,755	8,755
	RENTALS	324	-	98	2,000	2,060	2,060
	TRAVEL	340	20	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	3,394	3,700	6,700	6,700	6,700
	SUPPLIES AND MATERIALS	410	5,715	4,210	6,000	6,000	6,000
	NON-CONSUMABLE ITEMS	460	4,647	914	1,800	2,800	2,800
	DUES & FEES	640	465	415	750	490	490
TOTAL CARE AND UPKEEP OF GROUNDS SERVICES			85,630	96,865	101,424	100,179	100,179
MAINTENANCE							
1002544000000000	CLASSIFIED SALARIES	112	26,217	2,439	-	-	-
	TEMPORARY-CLASSIFIED	124	-	10,614	-	-	-
	PERS IAP	212	1,576	-	-	-	-
	PERS UAL	213	2,404	1,070	-	-	-
	OPSRP PENSION	214	2,267	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,016	1,000	-	-	-
	WORKERS' COMPENSATION	231	673	287	-	-	-
	LICENSED INSURANCE	241	-	3,038	-	-	-
	REPAIRS & MAINTENANCE	322	3,908	11,693	20,000	18,750	18,750
	RENTALS	324	3,281	2,511	2,800	2,800	2,800
	FUEL	326	4,323	4,253	6,000	5,450	5,450
	WATER AND SEWAGE	327	-	-	1,200	-	-
	GARBAGE	328	112	539	100	550	550
	POSTAGE	353	-	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	OTHER NON-INSTR PROF TECH	389	4,675	18	5,000	5,000	5,000
	SUPPLIES AND MATERIALS	410	3,020	4,038	7,400	7,400	7,400
	NON-CONSUMABLE ITEMS	460	1,503	2,850	2,000	2,000	2,000
	DUES & FEES	640	-	-	250	250	250
TOTAL MAINTENANCE			55,975	44,351	44,750	42,200	42,200

SECURITY SERVICES

1002546000000000	OTHER PROPERTY SERVICES	329	3,552	3,342	5,000	5,000	5,000
TOTAL SECURITY SERVICES			3,552	3,342	5,000	5,000	5,000

OPERATION AND MAINTENANCE OF PLANT SERVICES

1002549000000000	REPAIRS & MAINTENANCE	322	963	1,477	2,600	2,600	2,600
	WATER AND SEWAGE	327	5,676	11,050	13,000	13,000	13,000
	OTHER NON-INSTR PROF TECH	389	220	60	300	250	250
	SUPPLIES AND MATERIALS	410	1,366	1,027	3,000	3,000	3,000
	NON-CONSUMABLE ITEMS	460	63	-	-	-	-
	DUES & FEES	640	76	76	80	76	76
TOTAL OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES			8,365	13,689	18,980	18,926	18,926

STUDENT TRANSPORTATION SERVICES

1002550000000000	ADMINISTRATORS	113	3,939	4,120	4,280	4,447	4,447
	TRAVEL STIPEND	135	-	-	257	30	30
	PERS PENSION	211	-	-	378	-	-
	PERS IAP	212	237	247	543	269	269
	PERS UAL	213	361	354	327	395	395
	OPSRP PENSION	214	341	356	-	568	568
	SOCIAL SECURITY ADMINISTR	220	301	316	17	342	342
	WORKERS' COMPENSATION	231	14	15	936	21	21
	LICENSED INSURANCE	241	-	448	90	-	-
	DEFERRED COMP ER	242	30	60	-	120	120
	ADMIN INSURANCE	249	849	457	-	966	966
	FUEL	326	46,008	41,905	65,000	49,000	49,000

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	REIMBURSABLE STUDENT TRAN	331	597,194	599,289	818,640	748,000	748,000
	NON-REIMBURSABLE STUDENT	332	21	-	-	25	25
TOTAL STUDENT TRANSPORTATION SERVICES			649,293	647,567	890,468	804,183	804,183

GRANT WRITING

1002626000000000	OTHER NON-INSTR PROF TECH	389	-	-	3,200	-	-
TOTAL GRANT WRITING			-	-	3,200	-	-

INFORMATION SERVICES

1002630000000000	OTHER INST, PROF & TECH	319	1,694	1,066	2,000	2,000	2,000
TOTAL INFORMATION SERVICES			1,694	1,066	2,000	2,000	2,000

TECHNOLOGY SERVICES

1002660000000000	CLASSIFIED SALARIES	112	37,248	39,498	45,460	-	-
	CONFIDENTIAL	114	74,548	78,141	79,313	150,335	150,335
	TRAVEL STIPEND	135	1,198	1,200	1,200	3,600	3,600
	PERS PENSION	211	-	-	-	12,154	12,154
	PERS IAP	212	6,722	7,130	7,467	9,066	9,066
	PERS UAL	213	10,359	10,208	11,111	13,577	13,577
	OPSRP PENSION	214	9,669	10,256	15,792	10,444	10,444
	SOCIAL SECURITY ADMINISTR	220	8,673	9,065	9,637	11,776	11,776
	WORKERS' COMPENSATION	231	419	491	2,298	2,481	2,481
	LICENSED INSURANCE	241	15,684	12,133	-	-	-
	DEFERRED COMP ER	242	-	-	600	1,200	1,200
	CLASSIFIED INSURANCE	245	15,094	16,815	36,684	40,368	40,368
	ADMIN INSURANCE	249	104	5,132	-	-	-
	PROF & IMP COSTS NON-INST	318	3,000	3,000	3,000	3,090	3,090
	REPAIRS & MAINTENANCE	322	-	288	20	290	290
	RENTALS	324	433	437	500	500	500
	TRAVEL	340	222	50	100	100	100
	TELEPHONE	351	3,054	2,375	5,000	5,000	5,000
	POSTAGE	353	24	48	50	50	50

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	PRINTING AND BINDING	355	-	6	-	-	-
	OTHER COMMUNICATION SERV	359	2,702	2,702	5,000	5,000	5,000
	DATA PROCESS	386	-	23,727	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	2,560	4,000	4,000	4,000
	SUPPLIES AND MATERIALS	410	1,621	1,501	1,800	1,800	1,800
	NON-CONSUMABLE ITEMS	460	1,665	1,522	1,500	1,500	1,500
	COMPUTER SOFTWARE	470	10,078	10,696	57,000	57,000	57,000
	COMPUTER HARDWARE	480	10,280	43,401	35,514	35,514	35,514
	DUES & FEES	640	150	150	150	150	150
	TOTAL TECHNOLOGY SERVICES		212,948	282,532	323,196	368,995	368,995
OPERATION SERVICES							
1002664000000000	CLASSIFIED SALARIES	112	29,125	30,314	31,390	32,656	32,656
	PERS IAP	212	1,751	1,816	1,883	1,959	1,959
	PERS UAL	213	2,670	2,604	2,769	2,880	2,880
	OPSRP PENSION	214	2,518	2,612	3,983	4,144	4,144
	SOCIAL SECURITY ADMINISTR	220	2,237	2,323	2,401	2,498	2,498
	WORKERS' COMPENSATION	231	112	127	138	163	163
	CLASSIFIED INSURANCE	245	15,900	16,500	17,100	17,100	17,100
	TRAVEL	340	331	105	350	350	350
	DATA PROCESS	386	39,757	45,071	50,409	50,400	50,400
	NON-CONSUMABLE ITEMS	460	-	-	200	200	200
	TOTAL OPERATIONS SERVICES		94,402	101,471	110,623	112,350	112,350
	TOTAL REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION		2,691,026	2,893,446	3,514,509	3,489,913	3,489,913

SPECIAL EDUCATION



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>2017/2018 Actual</i>	<i>2018/2019 Actual</i>	<i>2019/2020 Adopted</i>	<i>2020/2021 Adopted</i>
Salaries	1,169,807	1,218,909	1,290,249	1,340,284
Associated Payroll Costs	808,072	831,034	1,062,349	1,126,739
Purchased Services	912,903	945,858	866,020	948,262
Supplies and Materials	36,159	31,480	52,851	48,075
Other Objects	595	0	750	750
TOTAL EXPENDITURES	2,927,536	3,027,281	3,272,219	3,464,110

GF Budget/Service Level Changes:

- Reclass IDEA IA to General Fund .813 FTE
- Change/Movement in IA .001

Total .814 GF FTE Change

Non GF Budget/Service Level Changes:

- Reclass IDEA IA to GF (.813) FTE

Total (.813) Non GF FTE Change

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES							
REQUIREMENTS							
1001220428320000	CLASSIFIED SALARIES	112	1,106	-	-	-	-
	SUBSTITUTES-LICENSED	121	178	-	1,472	1,973	1,973
	SUBSTITUTES-CLASSIFIED	122	4,695	7,913	2,770	2,770	2,770
	ADDITIONAL SALARY	130	1,815	-	-	-	-
	PERS PENSION	211	73	(16)	769	860	860
	PERS IAP	212	108	(78)	-	-	-
	PERS UAL	213	711	680	374	418	418
	OPSRP PENSION	214	170	(87)	-	-	-
	SOCIAL SECURITY ADMINISTR	220	592	605	325	363	363
	WORKERS' COMPENSATION	231	31	35	19	24	24
	LICENSED INSURANCE	241	163	-	-	-	-
	DEFERRED COMP ER	242	1	-	-	-	-
	CLASSIFIED INSURANCE	245	837	433	-	-	-
	INST, PROF, TECH SERVICES	310	320	-	18,989	9,314	9,314
	INST PROGRAM IMP SERVICES	312	-	-	239	200	200
	TRAVEL	340	-	-	2,000	1,090	1,090
	PRINTING AND BINDING	355	-	219	250	250	250
	TUITION PAY TO OTHR DIST	371	83,049	91,317	75,000	75,000	75,000
	TUITION PRIVATE SCHOOLS	373	210,157	188,929	187,469	188,000	188,000
	SUPPLIES AND MATERIALS	410	2,827	3,339	1,100	1,250	1,250
	TEXTBOOKS	420	4,502	5,201	4,000	3,000	3,000
	NON-CONSUMABLE ITEMS	460	1,596	770	1,500	1,500	1,500
	COMPUTER SOFTWARE	470	-	-	500	-	-
	COMPUTER HARDWARE	480	-	-	600	600	600
	Subtotal: Restrictive (all grades)		312,931	299,258	297,376	286,612	286,612
1001220428320012	LICENSED SALARIES	111	65,564	66,301	68,011	69,031	69,031
	CLASSIFIED SALARIES	112	36,546	55,004	58,267	58,225	58,225
	SUBSTITUTES-LICENSED	121	534	1,171	-	-	-
	SUBSTITUTES-CLASSIFIED	122	1,317	-	-	-	-
	ADDITIONAL SALARY	130	-	193	1,200	1,225	1,225
	PERS PENSION	211	9,245	9,408	12,555	12,744	12,744

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	6,117	6,856	7,524	7,603	7,603
	PERS UAL	213	9,527	10,537	11,244	11,332	11,332
	OPSRP PENSION	214	3,160	4,001	7,131	7,166	7,166
	SOCIAL SECURITY ADMINISTR	220	7,791	9,611	9,752	9,829	9,829
	WORKERS' COMPENSATION	231	374	497	530	631	631
	LICENSED INSURANCE	241	16,418	17,400	18,000	18,600	18,600
	DEFERRED COMP ER	242	-	825	900	900	900
	CLASSIFIED INSURANCE	245	23,122	29,620	51,300	51,300	51,300
	INST, PROF, TECH SERVICES	310	-	-	-	650	650
	INST PROGRAM IMP SERVICES	312	240	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,497	347	1,200	780	780
	TEXTBOOKS	420	431	-	500	400	400
	NON-CONSUMABLE ITEMS	460	727	225	500	400	400
	COMPUTER SOFTWARE	470	-	-	500	400	400
	COMPUTER HARDWARE	480	-	-	900	950	950
Subtotal: Grades K-2			182,609	211,995	250,014	252,166	252,166
1001220428320345	LICENSED SALARIES	111	47,280	50,108	52,740	55,512	55,512
	CLASSIFIED SALARIES	112	34,565	36,797	37,556	40,176	40,176
	SUBSTITUTES-LICENSED	121	267	3,692	920	1,973	1,973
	SUBSTITUTES-CLASSIFIED	122	768	1,360	774	968	968
	ADDITIONAL SALARY	130	20	-	1,200	1,225	1,225
	PERS PENSION	211	-	25	10,092	10,826	10,826
	PERS IAP	212	4,318	4,703	5,426	5,728	5,728
	PERS UAL	213	7,600	7,893	8,219	8,807	8,807
	OPSRP PENSION	214	6,211	6,944	4,630	4,914	4,914
	SOCIAL SECURITY ADMINISTR	220	6,364	6,781	7,129	7,639	7,639
	WORKERS' COMPENSATION	231	307	373	393	492	492
	LICENSED INSURANCE	241	-	196	18,000	18,600	18,600
	DEFERRED COMP ER	242	-	-	900	900	900
	CLASSIFIED INSURANCE	245	28,620	29,711	34,200	34,200	34,200
	INST, PROF, TECH SERVICES	310	-	-	-	250	250
	INST PROGRAM IMP SERVICES	312	240	-	240	225	225
	SUPPLIES AND MATERIALS	410	331	319	1,200	1,000	1,000
	TEXTBOOKS	420	1,813	-	500	400	400

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	NON-CONSUMABLE ITEMS	460	792	131	500	400	400	400
	COMPUTER SOFTWARE	470	-	-	500	400	400	400
	COMPUTER HARDWARE	480	4,161	-	600	500	500	500
Subtotal: Grades 3-5			143,657	149,032	185,719	195,135	195,135	195,135
1001220428320678	LICENSED SALARIES	111	58,119	68,086	69,107	70,144	70,144	70,144
	CLASSIFIED SALARIES	112	25,540	30,123	42,355	43,285	43,285	43,285
	SUBSTITUTES-LICENSED	121	1,335	1,261	920	1,973	1,973	1,973
	SUBSTITUTES-CLASSIFIED	122	4,953	2,846	774	968	968	968
	ADDITIONAL SALARY	130	-	286	1,200	1,225	1,225	1,225
	PERS PENSION	211	734	9,691	525	756	756	756
	PERS IAP	212	4,690	5,309	6,706	6,800	6,800	6,800
	PERS UAL	213	8,226	8,854	10,086	10,372	10,372	10,372
	OPSRP PENSION	214	6,313	1,833	14,031	14,227	14,227	14,227
	SOCIAL SECURITY ADMINISTR	220	6,802	7,741	8,748	8,996	8,996	8,996
	WORKERS' COMPENSATION	231	328	408	474	574	574	574
	LICENSED INSURANCE	241	17,825	17,400	18,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	-	900	900	900	900
	CLASSIFIED INSURANCE	245	16,131	24,750	32,490	34,200	34,200	34,200
	INST, PROF, TECH SERVICES	310	-	-	-	125	125	125
	INST PROGRAM IMP SERVICES	312	240	-	240	175	175	175
	SUPPLIES AND MATERIALS	410	933	358	1,200	1,000	1,000	1,000
	TEXTBOOKS	420	-	-	500	400	400	400
	NON-CONSUMABLE ITEMS	460	408	476	500	400	400	400
	COMPUTER SOFTWARE	470	110	-	500	2,000	2,000	2,000
	COMPUTER HARDWARE	480	4,161	-	600	500	500	500
Subtotal: Grades 6-8			156,848	179,420	209,856	217,620	217,620	217,620
1001220428320616	LICENSED SALARIES	111	-	-	60,988	64,196	64,196	64,196
	PERS IAP	212	-	-	3,659	3,852	3,852	3,852
	PERS UAL	213	-	-	5,379	5,662	5,662	5,662
	OPSRP PENSION	214	-	-	7,739	8,146	8,146	8,146
	SOCIAL SECURITY ADMINISTR	220	-	-	4,666	4,911	4,911	4,911
	WORKERS' COMPENSATION	231	-	-	244	306	306	306
	LICENSED INSURANCE	241	-	-	18,000	18,600	18,600	18,600

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	900	900	900	900
	INST, PROF, TECH SERVICES	310	-	-	350	350	350
	SUPPLIES AND MATERIALS	410	-	1,000	1,000	1,000	1,000
	NON-CONSUMABLE ITEMS	460	-	100	100	100	100
Subtotal: Elmira High		-	-	102,675	108,023	108,023	108,023
TOTAL LESS RESTRICTIVE:		796,045	839,705	1,045,640	1,059,556	1,059,556	1,059,556

LEARNING CENTERS - STRUCTURED AND INTENSIVE

1001221428320000	LICENSED SALARIES	111	56,697	-	-	-	-
	CLASSIFIED SALARIES	112	652	-	-	-	-
	SUBSTITUTES-LICENSED	121	649	1,621	4,932	4,932	4,932
	SUBSTITUTES-CLASSIFIED	122	8	719	-	-	-
	PERS PENSION	211	12	-	895	895	895
	PERS IAP	212	3,410	-	-	-	-
	PERS UAL	213	5,318	119	435	435	435
	OPSRP PENSION	214	4,905	25	-	-	-
	SOCIAL SECURITY ADMINISTR	220	4,346	179	377	377	377
	WORKERS' COMPENSATION	231	203	10	24	24	24
	LICENSED INSURANCE	241	16,418	-	-	-	-
	DEFERRED COMP ER	242	299	-	-	-	-
	CLASSIFIED INSURANCE	245	595	-	-	-	-
Subtotal: Structured and Intensive (all grades)		93,514	2,672	-	6,663	6,663	6,663
1001221428320346	LICENSED SALARIES	111	-	60,087	63,247	40,559	40,559
	CLASSIFIED SALARIES	112	-	14,672	15,630	16,672	16,672
	SUBSTITUTES-LICENSED	121	-	-	3,680	-	-
	PERS PENSION	211	-	-	668	7,357	7,357
	PERS IAP	212	-	4,486	4,715	3,398	3,398
	PERS UAL	213	-	6,504	7,282	5,048	5,048
	OPSRP PENSION	214	-	6,452	9,972	2,039	2,039
	SOCIAL SECURITY ADMINISTR	220	-	5,733	6,316	4,378	4,378
	WORKERS' COMPENSATION	231	-	294	338	285	285
	LICENSED INSURANCE	241	-	17,400	18,000	18,600	18,600

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
DEFERRED COMP ER	242	-	900	900	900	900	900
CLASSIFIED INSURANCE	245	-	14,850	15,390	15,390	15,390	15,390
SUPPLIES AND MATERIALS	410	-	-	2,400	2,200	2,200	2,200
TEXTBOOKS	420	-	-	1,000	750	750	750
NON-CONSUMABLE ITEMS	460	-	-	1,000	750	750	750
Subtotal: Veneta Elementary		-	131,378	150,538	118,326	118,326	118,326
TOTAL LEARNING CENTERS - STRUCTURED			93,514	134,050	124,989	124,989	124,989
			ESY				
1001227428320000	INSTRUCTION SERVICES	311	5,552	2,243	7,500	7,500	7,500
TOTAL EXTENDED SCHOOL YEAR PROGRAMS			5,552	2,243	7,500	7,500	7,500

LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES

1001250428320000	LICENSED SALARIES	111	221,100	-	-	-	-
	CLASSIFIED SALARIES	112	236,682	-	-	-	-
	SUBSTITUTES-LICENSED	121	15,779	11,526	12,880	13,810	13,810
	SUBSTITUTES-CLASSIFIED	122	21,533	12,230	10,777	10,777	10,777
	ADDITIONAL SALARY	130	568	1,011	6,892	3,000	3,000
	PERS PENSION	211	14,431	213	4,745	5,004	5,004
	PERS IAP	212	26,064	8	3,451	180	180
	PERS UAL	213	44,912	1,632	2,694	2,433	2,433
	OPSRP PENSION	214	29,616	500	-	-	-
	SOCIAL SECURITY ADMINISTR	220	37,260	1,891	2,335	2,110	2,110
	WORKERS' COMPENSATION	231	1,807	98	140	141	141
	LICENSED INSURANCE	241	66,000	-	-	9,600	9,600
	DEFERRED COMP ER	242	300	-	-	-	-
	CLASSIFIED INSURANCE	245	155,314	-	-	-	-
	PRINTING AND BINDING	355	145	118	200	200	200
	SUPPLIES AND MATERIALS	410	4,221	3,468	1,000	1,000	1,000
	TEXTBOOKS	420	2,269	6,659	5,500	5,000	5,000
	NON-CONSUMABLE ITEMS	460	529	299	100	100	100
	COMPUTER SOFTWARE	470	-	435	100	100	100

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	COMPUTER HARDWARE	480	-	1,907	2,400	2,000	2,000	2,000
Subtotal: Less Restrictive (all grades)			878,530	41,995	53,214	55,455	55,455	55,455
1001250428320179	LICENSED SALARIES	111	-	67,006	68,011	69,031	69,031	69,031
	CLASSIFIED SALARIES	112	-	26,101	27,540	28,866	28,866	28,866
	PERS PENSION	211	-	9,354	12,337	12,522	12,522	12,522
	PERS IAP	212	-	5,548	5,672	5,807	5,807	5,807
	PERS UAL	213	-	8,100	8,428	8,635	8,635	8,635
	OPSRP PENSION	214	-	2,198	3,365	3,523	3,523	3,523
	SOCIAL SECURITY ADMINISTR	220	-	7,068	7,310	7,489	7,489	7,489
	WORKERS' COMPENSATION	231	-	364	391	474	474	474
	LICENSED INSURANCE	241	-	17,400	18,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	900	900	900	900	900
	CLASSIFIED INSURANCE	245	-	14,850	15,390	15,390	15,390	15,390
	SUPPLIES AND MATERIALS	410	-	-	1,000	750	750	750
	TEXTBOOKS	420	-	-	-	500	500	500
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
Subtotal: Elmira Elementary			-	158,890	168,444	172,587	172,587	172,587
1001250428320182	LICENSED SALARIES	111	-	57,944	60,988	64,196	64,196	64,196
	CLASSIFIED SALARIES	112	-	67,185	70,791	94,117	94,117	94,117
	ADDITIONAL SALARY	130	-	27	-	-	-	-
	PERS PENSION	211	-	2,892	3,826	3,903	3,903	3,903
	PERS IAP	212	-	7,112	4,509	9,317	9,317	9,317
	PERS UAL	213	-	10,889	11,623	13,963	13,963	13,963
	OPSRP PENSION	214	-	8,442	13,841	16,974	16,974	16,974
	SOCIAL SECURITY ADMINISTR	220	-	10,046	10,081	12,111	12,111	12,111
	WORKERS' COMPENSATION	231	-	504	551	775	775	775
	LICENSED INSURANCE	241	-	17,400	18,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	900	900	900	900	900
	CLASSIFIED INSURANCE	245	-	44,550	61,560	76,950	76,950	76,950
	SUPPLIES AND MATERIALS	410	-	-	1,000	750	750	750
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
Subtotal: Fern Ridge Middle			-	227,892	257,770	312,656	312,656	312,656

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
1001250428320346	LICENSED SALARIES	111	-	44,727	47,920	55,512	55,512	55,512
	CLASSIFIED SALARIES	112	-	57,458	59,605	59,725	59,725	59,725
	SUBSTITUTES-CLASSIFIED	122	-	88	-	-	-	-
	ADDITIONAL SALARY	130	-	44	-	-	-	-
	PERS IAP	212	-	5,970	6,237	6,723	6,723	6,723
	PERS UAL	213	-	8,902	9,484	10,164	10,164	10,164
	OPSRP PENSION	214	-	8,586	13,192	14,220	14,220	14,220
	SOCIAL SECURITY ADMINISTR	220	-	7,489	8,226	8,816	8,816	8,816
	WORKERS' COMPENSATION	231	-	417	444	560	560	560
	LICENSED INSURANCE	241	-	17,400	18,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	-	900	900	900	900
	CLASSIFIED INSURANCE	245	-	29,769	47,880	47,880	47,880	47,880
	SUPPLIES AND MATERIALS	410	-	-	1,000	1,000	1,000	1,000
	TEXTBOOKS	420	-	-	-	350	350	350
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
Subtotal: Veneta Elementary			-	180,850	212,988	224,550	224,550	224,550
1001250428320616	LICENSED SALARIES	111	-	57,944	-	-	-	-
	CLASSIFIED SALARIES	112	-	71,643	73,948	77,311	77,311	77,311
	ADDITIONAL SALARY	130	-	117	-	-	-	-
	PERS IAP	212	-	7,606	4,215	4,401	4,401	4,401
	PERS UAL	213	-	11,284	6,522	6,819	6,819	6,819
	OPSRP PENSION	214	-	10,940	8,915	9,307	9,307	9,307
	SOCIAL SECURITY ADMINISTR	220	-	10,432	5,658	5,914	5,914	5,914
	WORKERS' COMPENSATION	231	-	518	309	382	382	382
	LICENSED INSURANCE	241	-	17,400	-	-	-	-
	CLASSIFIED INSURANCE	245	-	44,619	61,560	61,560	61,560	61,560
	SUPPLIES AND MATERIALS	410	-	-	-	450	450	450
	NON-CONSUMABLE ITEMS	460	-	-	-	100	100	100
Subtotal: Elmira High			-	232,503	161,127	166,244	166,244	166,244
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES				878,530	842,130	853,543	931,492	931,492

ALTERNATE EDUCATION

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1001260428320000	TUITION PRIVATE SCHOOLS	373		-	9,031	2,250	2,250	2,250
TOTAL ALTERNATIVE EDUCATION			-	-	9,031	2,250	2,250	2,250
ALTERNATE EDUCATION								
1001280428320000	TUITION PRIVATE SCHOOLS	373	38,864	69,595	65,000	72,400	72,400	72,400
TOTAL ALTERNATIVE EDUCATION			38,864	69,595	65,000	72,400	72,400	72,400
CHARTER SCHOOLS								
1001288128320000	CHARTER SCHOOL PAYMENTS	360	115,927	192,166	115,000	200,000	200,000	200,000
TOTAL CHARTER SCHOOLS			115,927	192,166	115,000	200,000	200,000	200,000
PSYCHOLOGICAL SERVICES								
1002140428320000	LICENSED SALARIES	111	86,316	89,866	108,238	118,959	118,959	118,959
	SUBSTITUTES-LICENSED	121	178	1,079	920	986	986	986
	ADDITIONAL SALARY	130	35	-	-	-	-	-
	PERS PENSION	211	6,499	6,730	167	21,758	21,758	21,758
	PERS IAP	212	5,191	5,427	6,494	7,138	7,138	7,138
	PERS UAL	213	7,933	7,861	9,628	10,579	10,579	10,579
	OPSRP PENSION	214	3,464	3,722	13,736	-	-	-
	SOCIAL SECURITY ADMINISTR	220	6,330	6,755	8,351	9,176	9,176	9,176
	WORKERS' COMPENSATION	231	298	354	436	570	570	570
	LICENSED INSURANCE	241	12,375	30,450	31,500	32,550	32,550	32,550
	DEFERRED COMP ER	242	225	675	1,575	1,575	1,575	1,575
	INST, PROF, TECH SERVICES	310	26,854	31,762	5,000	5,000	5,000	5,000
	TRAVEL	340	1,059	536	1,500	1,500	1,500	1,500
	SUPPLIES AND MATERIALS	410	1,659	1,043	5,000	4,250	4,250	4,250
	NON-CONSUMABLE ITEMS	460	-	-	500	500	500	500
	COMPUTER SOFTWARE	470	-	100	3,000	3,000	3,000	3,000
TOTAL PSYCHOLOGICAL SERVICES			158,417	186,359	196,045	217,541	217,541	217,541
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES								
1002150428320000	LICENSED SALARIES	111	100,132	-	-	-	-	-

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-LICENSED	121	890	1,801	-	-	-
	ADDITIONAL SALARY	130	76	139	-	-	-
	PERS PENSION	211	-	63	-	-	-
	PERS IAP	212	6,020	-	-	-	-
	PERS UAL	213	9,240	25	-	-	-
	OPSRP PENSION	214	8,699	15	-	-	-
	SOCIAL SECURITY ADMINISTR	220	7,615	148	-	-	-
	WORKERS' COMPENSATION	231	351	8	-	-	-
	LICENSED INSURANCE	241	34,298	-	-	-	-
	INST, PROF, TECH SERVICES	310	-	1,726	-	450	450
	REPAIRS & MAINTENANCE	322	119	156	-	200	200
	TRAVEL	340	161	81	-	50	50
	SUPPLIES AND MATERIALS	410	2,625	2,458	-	750	750
	NON-CONSUMABLE ITEMS	460	-	1,527	-	350	350
	COMPUTER SOFTWARE	470	-	72	-	120	120
	Subtotal: Speech (all grades)		170,227	8,219	-	1,920	1,920
1002150428320179	LICENSED SALARIES	111	-	68,086	56,149	70,144	70,144
	PERS IAP	212	-	4,085	3,369	4,209	4,209
	PERS UAL	213	-	5,923	4,952	6,187	6,187
	OPSRP PENSION	214	-	5,876	10,186	12,724	12,724
	SOCIAL SECURITY ADMINISTR	220	-	5,081	4,295	5,366	5,366
	WORKERS' COMPENSATION	231	-	257	223	333	333
	LICENSED INSURANCE	241	-	17,400	14,625	18,600	18,600
	DEFERRED COMP ER	242	-	-	731	900	900
	REPAIRS & MAINTENANCE	322	-	-	102	100	100
	TRAVEL	340	-	-	609	450	450
	SUPPLIES AND MATERIALS	410	-	-	1,016	850	850
	NON-CONSUMABLE ITEMS	460	-	-	41	-	-
	COMPUTER SOFTWARE	470	-	-	122	115	115
	Subtotal: Elmira Elementary		-	106,708	96,420	119,978	119,978
1002150428320182	LICENSED SALARIES	111	-	-	6,479	-	-
	PERS IAP	212	-	-	389	-	-
	PERS UAL	213	-	-	571	-	-

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	-	-	1,175	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	496	-	-	-
	WORKERS' COMPENSATION	231	-	-	25	-	-	-
	LICENSED INSURANCE	241	-	-	1,688	-	-	-
	DEFERRED COMP ER	242	-	-	85	-	-	-
	REPAIRS & MAINTENANCE	322	-	-	12	15	15	15
	TRAVEL	340	-	-	70	60	60	60
	SUPPLIES AND MATERIALS	410	-	-	117	125	125	125
	NON-CONSUMABLE ITEMS	460	-	-	5	-	-	-
	COMPUTER SOFTWARE	470	-	-	14	-	-	-
Subtotal: Fern Ridge Middle			-	-	11,126	200	200	200
1002150428320345	LICENSED SALARIES	111	-	34,768	43,980	46,291	46,291	46,291
	ADDITIONAL SALARY	130	-	48	-	-	-	-
	PERS IAP	212	-	2,089	2,639	2,777	2,777	2,777
	PERS UAL	213	-	3,029	3,879	4,083	4,083	4,083
	OPSRP PENSION	214	-	3,005	7,978	8,397	8,397	8,397
	SOCIAL SECURITY ADMINISTR	220	-	2,585	3,364	3,541	3,541	3,541
	WORKERS' COMPENSATION	231	-	140	181	225	225	225
	LICENSED INSURANCE	241	-	17,400	18,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	-	900	900	900	900
	REPAIRS & MAINTENANCE	322	-	-	125	15	15	15
	TRAVEL	340	-	-	750	650	650	650
	SUPPLIES AND MATERIALS	410	-	-	1,250	1,250	1,250	1,250
	NON-CONSUMABLE ITEMS	460	-	-	50	50	50	50
	COMPUTER SOFTWARE	470	-	-	150	150	150	150
Subtotal: Veneta Elementary			-	63,064	83,246	86,929	86,929	86,929
1002150428320616	LICENSED SALARIES	111	-	-	6,479	-	-	-
	PERS IAP	212	-	-	388	-	-	-
	PERS UAL	213	-	-	572	-	-	-
	OPSRP PENSION	214	-	-	1,175	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	496	-	-	-
	WORKERS' COMPENSATION	231	-	-	25	-	-	-
	LICENSED INSURANCE	241	-	-	1,687	-	-	-

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	84	-	-	-
	REPAIRS & MAINTENANCE	322	-	11	10	10	10
	TRAVEL	340	-	70	70	70	70
	SUPPLIES AND MATERIALS	410	-	117	115	115	115
	NON-CONSUMABLE ITEMS	460	-	5	5	5	5
	COMPUTER SOFTWARE	470	-	14	15	15	15
Subtotal: Elmira High		-	-	11,123	215	215	215
TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES		170,227	177,991	201,915	209,242	209,242	209,242

STUDENT TREATMENT SERVICES

1002160428320000	INST, PROF, TECH SERVICES	310	14,595	15,599	22,500	22,500	22,500	22,500
TOTAL OTHER STUDENT TREATMENT SERVICES			14,595	15,599	22,500	22,500	22,500	22,500

SERVICE DIRECTION, STUDENT SUPPORT SERVICES

1002190428320000	LICENSED SALARIES	111	15,488	15,877	17,556	16,643	16,643	16,643
	CLASSIFIED SALARIES	112	29,871	30,759	32,528	34,402	34,402	34,402
	ADMINISTRATORS	113	96,710	98,837	95,757	99,482	99,482	99,482
	PERS PENSION	211	15,693	4,125	17,370	21,065	21,065	21,065
	PERS IAP	212	8,484	3,657	8,664	8,885	8,885	8,885
	PERS UAL	213	13,025	5,347	12,863	13,276	13,276	13,276
	OPSRP PENSION	214	2,501	2,584	6,174	4,055	4,055	4,055
	SOCIAL SECURITY ADMINISTR	220	10,724	11,096	11,157	11,515	11,515	11,515
	WORKERS' COMPENSATION	231	488	556	580	709	709	709
	LICENSED INSURANCE	241	19,024	15,939	4,500	4,650	4,650	4,650
	DEFERRED COMP ER	242	6,675	1,425	2,025	2,625	2,625	2,625
	CLASSIFIED INSURANCE	245	15,859	16,500	17,100	17,100	17,100	17,100
	ADMIN INSURANCE	249	2,321	6,531	18,720	19,320	19,320	19,320
	INST, PROF, TECH SERVICES	310	-	2,294	-	-	-	-
	INST PROGRAM IMP SERVICES	312	160	99	200	200	200	200
	PROPERTY SERVICES	320	158	149	1,000	750	750	750
	RENTALS	324	169	152	100	100	100	100

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
TRAVEL	340	1,092	716	1,000	750	750	750
POSTAGE	353	1,220	1,651	1,200	1,200	1,200	1,200
ADVERTISING	354	77	-	100	100	100	100
PRINTING AND BINDING	355	309	205	350	350	350	350
OTHER NON-INSTR PROF TECH	389	500	644	500	500	500	500
SUPPLIES AND MATERIALS	410	451	565	1,200	750	750	750
PERIODICALS	440	100	100	100	100	100	100
NON-CONSUMABLE ITEMS	460	-	512	150	150	150	150
COMPUTER SOFTWARE	470	15	-	200	200	200	200
COMPUTER HARDWARE	480	-	1,170	4,000	1,750	1,750	1,750
DUES & FEES	640	595	-	750	750	750	750
TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES		241,710	221,489	255,844	261,377	261,377	261,377

INSTRUCTIONAL STAFF DEVELOPMENT

1002240428320000	SUBSTITUTES-LICENSED	121	178	360	-	-	-
	ADDITIONAL SALARY	130	1,662	-	-	-	-
	PERS PENSION	211	95	-	-	-	-
	PERS IAP	212	102	-	-	-	-
	PERS UAL	213	171	31	-	-	-
	OPSRP PENSION	214	103	31	-	-	-
	SOCIAL SECURITY ADMINISTR	220	143	28	-	-	-
	WORKERS' COMPENSATION	231	7	1	-	-	-
	INST PROGRAM IMP SERVICES	312	118	1,478	1,763	1,763	1,763
	TRAVEL	340	155	-	200	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		2,733	1,929	1,963	1,763	1,763	1,763

CARE AND UPKEEP OF BUILDING SERVICES

1002542428320000	ELECTRICITY	325	2,289	2,164	2,000	2,300	2,300
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		2,289	2,164	2,000	2,300	2,300	2,300

STUDENT TRANSPORTATION

1002550428320000	FUEL	326	24,418	22,528	25,000	25,000	25,000
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FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
REIMBURSABLE STUDENT TRAN	331	384,034	318,208	320,000	325,000	325,000	325,000
NON-REIMBURSABLE STUDENT TRAN	332	-	17	-	-	-	-
TOTAL STUDENT TRANSPORTATION		408,452	340,754	345,000	350,000	350,000	350,000
TECHNOLOGY SERVICES							
1002660428320000 TELEPHONE	351	681	1,108	700	1,200	1,200	1,200
TOTAL TECHNOLOGY SERVICES		681	1,108	700	1,200	1,200	1,200
TOTAL REQUIREMENTS: SPECIAL EDUCATION		2,927,536	3,027,281	3,272,219	3,464,110	3,464,110	3,464,110

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ELMIRA ELEMENTARY



**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 295 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>2017/2018 Actual</i>	<i>2018/2019 Actual</i>	<i>2019/2020 Adopted</i>	<i>2020/2021 Adopted</i>
Salaries	708,204	757,796	896,821	877,948
Associated Payroll Costs	443,346	506,024	649,125	667,309
Purchased Services	50,194	54,498	76,235	59,966
Supplies and Materials	10,028	13,232	14,330	15,595
Other Objects	595	-	600	600
TOTAL EXPENDITURES	1,212,367	1331,550	1,637,111	1,621,418

GF Budget/Service Level Changes:

- Correct FTE for PEEK grant funded (.224)
- Correct FTE for media .028

Total (.196) GF FTE Change

Non-GF Budget/Service Level Changes:

- Title IA reduction (.499)
- Correct FTE for PEEK grant funded .224

Total (.275) Title/IDEA FTE Change

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
ELEMENTARY PROGRAMS								
REQUIREMENTS								
1001111179000000	LICENSED SALARIES	111	465,166	512,250	644,055	614,096	614,096	614,096
	CLASSIFIED SALARIES	112	57,546	66,435	69,198	71,564	71,564	71,564
	SUBSTITUTES-LICENSED	121	47,907	25,478	27,600	29,592	29,592	29,592
	SUBSTITUTES-CLASSIFIED	122	1,656	5,403	2,566	2,566	2,566	2,566
	ADDITIONAL SALARY	130	2,739	3,272	2,000	3,300	3,300	3,300
	PERS PENSION	211	9,581	19,281	29,645	18,954	18,954	18,954
	PERS IAP	212	29,634	33,640	42,720	44,103	44,103	44,103
	PERS UAL	213	51,344	52,867	65,746	68,013	68,013	68,013
	OPSRP PENSION	214	38,335	36,894	73,442	84,098	84,098	84,098
	SOCIAL SECURITY ADMINISTR	220	43,083	46,609	57,025	58,991	58,991	58,991
	WORKERS' COMPENSATION	231	2,086	2,387	3,036	3,707	3,707	3,707
	LICENSED INSURANCE	241	149,576	173,921	216,000	223,200	223,200	223,200
	DEFERRED COMP ER	242	1,475	4,500	10,800	10,800	10,800	10,800
	CLASSIFIED INSURANCE	245	36,874	47,850	51,300	51,300	51,300	51,300
	SUPPLIES AND MATERIALS	410	8,006	9,000	9,530	9,245	9,245	9,245
	COMPUTER SOFTWARE	470	-	-	1,000	1,000	1,000	1,000
TOTAL ELEMENTARY PROGRAMS			945,006	1,039,786	1,305,663	1,294,529	1,294,529	1,294,529

ESL								
1001291179000000	LICENSED SALARIES	111	13,297	18,227	19,184	20,192	20,192	20,192
	SUBSTITUTES-LICENSED	121	-	2,598	-	-	-	-
	ADDITIONAL SALARY	130	-	93	-	-	-	-
	PERS IAP	212	799	1,099	1,151	1,212	1,212	1,212
	PERS UAL	213	1,219	1,624	1,692	1,781	1,781	1,781
	OPSRP PENSION	214	1,150	1,611	2,434	2,562	2,562	2,562
	SOCIAL SECURITY ADMINISTR	220	1,023	1,613	1,468	1,545	1,545	1,545
	WORKERS' COMPENSATION	231	47	81	78	97	97	97
	LICENSED INSURANCE	241	6,188	8,426	8,730	9,021	9,021	9,021
	DEFERRED COMP ER	242	-	-	327	327	327	327
	TRAVEL	340	148	77	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250	250

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	14	25	250	250	250
	TEXTBOOKS	420	100	-	-	-	-
	PERIODICALS	440	-	126	-	-	-
TOTAL ENGLISH SECOND LANGUAGE		23,984	35,602	35,564	37,237	37,237	37,237

ATTENDANCE AND SOCIAL WORK SERVICES

1002110179000000	TRAVEL	340	-	24	-	-	-
TOTAL ATTENDANCE & SOCIAL WORK SERVICES				24			

GUIDANCE SERVICES

1002120179000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000
	PERS PENSION	211	-	-	181	181	181
	PERS IAP	212	-	-	60	60	60
	PERS UAL	213	-	-	88	88	88
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77
	WORKERS' COMPENSATION	231	-	-	4	5	5
	SUPPLIES AND MATERIALS	410	294	494	1,000	1,500	1,500
TOTAL GUIDANCE SERVICES			294	494	2,410	2,911	2,911

HEALTH SERVICES

1002130179000000	SUPPLIES AND MATERIALS	410	163	236	300	300	300
TOTAL HEALTH SERVICES			163	236	300	300	300

EDUCATION MEDIA SERVICES

1002220179000000	CLASSIFIED SALARIES	112	5,182	5,222	5,531	5,642	5,642
	SUBSTITUTES-LICENSED	121	-	-	491	-	-
	SUBSTITUTES-CLASSIFIED	122	-	135	-	491	491
	PERS PENSION	211	725	729	1,092	1,113	1,113
	PERS IAP	212	312	313	332	339	339
	PERS UAL	213	475	460	531	541	541

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
SOCIAL SECURITY ADMINISTR	220	397	410	423	469	469	469
WORKERS' COMPENSATION	231	19	22	38	30	30	30
LICENSED INSURANCE	241	-	-	25	-	-	-
FUEL	326	-	1	-	-	-	-
REIMBURSEABLE STUDENT TRANSP	331	-	11	-	-	-	-
SUPPLIES AND MATERIALS	410	69	627	300	300	300	300
LIBRARY BOOKS	430	140	-	100	100	100	100
PERIODICALS	440	32	538	300	300	300	300
NON-CONSUMABLE ITEMS	460	-	187	-	-	-	-
COMPUTER SOFTWARE	470	550	1,077	550	600	600	600
TOTAL EDUCATIONAL MEDIA SERVICES		7,901	9,731	9,713	9,925	9,925	9,925

INSTRUCTIONAL STAFF DEVELOPMENT

1002240179000000	SUBSTITUTES-LICENSED	121	623	540	-	-	-	-
	PERS PENSION	211	25	-	-	-	-	-
	PERS UAL	213	24	46	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	48	41	-	-	-	-
	WORKERS' COMPENSATION	231	2	2	-	-	-	-
	INST PROGRAM IMP SERVICES	312	235	-	1,325	1,629	1,629	1,629
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		957	629	1,325	1,629	1,629	1,629	

OFFICE OF PRINCIPAL SERVICES

1002410179000000	CLASSIFIED SALARIES	112	32,069	32,847	35,770	36,663	36,663	36,663
	ADMINISTRATORS	113	80,823	84,546	87,834	91,250	91,250	91,250
	SUBSTITUTES-CLASSIFIED	122	849	693	1,218	1,218	1,218	1,218
	ADDITIONAL SALARY	130	346	56	374	374	374	374
	PERS PENSION	211	-	-	289	289	289	289
	PERS IAP	212	6,446	6,692	6,964	7,604	7,604	7,604
	PERS UAL	213	10,456	10,148	11,042	11,422	11,422	11,422
	OPSRP PENSION	214	9,273	9,626	14,682	16,035	16,035	16,035
	SOCIAL SECURITY ADMINISTR	220	8,653	9,053	9,578	9,907	9,907	9,907
	WORKERS' COMPENSATION	231	401	458	505	618	618	618
	LICENSED INSURANCE	241	15,211	11,589	-	-	-	-

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
DEFERRED COMP ER	242	600	1,000	1,800	2,400	2,400	2,400
CLASSIFIED INSURANCE	245	15,859	16,500	17,100	17,100	17,100	17,100
ADMIN INSURANCE	249	2,009	6,531	18,720	19,320	19,320	19,320
PROPERTY SERVICES	320	139	149	160	170	170	170
RENTALS	324	9,816	10,296	10,200	10,502	10,502	10,502
POSTAGE	353	505	328	400	400	400	400
PRINTING AND BINDING	355	962	289	100	100	100	100
SUPPLIES AND MATERIALS	410	606	821	1,000	2,000	2,000	2,000
NON-CONSUMABLE ITEMS	460	56	70	-	-	-	-
COMPUTER SOFTWARE	470	-	32	-	-	-	-
DUES & FEES	640	595	-	600	600	600	600
TOTAL OFFICE OF THE PRINCIPAL SERVICES		195,672	201,724	218,336	227,972	227,972	227,972
CARE AND UPKEEP OF BUILDING SERVICES							
1002542179000000 ELECTRICITY	325	34,008	39,325	59,000	42,365	42,365	42,365
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		34,008	39,325	59,000	42,365	42,365	42,365
TECHNOLOGY SERVICES							
1002660179000000 TELEPHONE	351	4,383	3,999	4,800	4,550	4,550	4,550
TOTAL TECHNOLOGY SERVICES		4,383	3,999	4,800	4,550	4,550	4,550
TOTAL REQUIREMENTS - ELMIRA ELEMENTARY		1,212,367	1,331,550	1,637,111	1,621,418	1,621,418	1,621,418

VENETA ELEMENTARY



**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 370 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>2017/2018 Actual</i>	<i>2018/2019 Actual</i>	<i>2019/2020 Adopted</i>	<i>2020/2021 Adopted</i>
Salaries	964,763	1,035,360	1,088,249	1,150,207
Associated Payroll Costs	600,501	652,811	761,563	835,631
Purchased Services	42,694	44,214	62,097	49,861
Supplies and Materials	13,217	11,809	18,780	18,770
Other Objects	776	711	825	825
TOTAL EXPENDITURES	1,621,951	1,744,905	1,931,514	2,055,294

GF Budget/Service Level Changes:

- Correct FTE for PEEK grant funded (.224)
- Correct FTE for media .028 FTE

Total (.196) GF FTE Change

Non GF Budget/Service Level Changes:

- Movement of Title IA (.030) FTE
- Correct GF FTE to PEEK grant .224 FTE
- Split Title IA position into two with add of .188 FTE
- Reduction of Title I IA (.813) FTE

Total (.431) Non GF FTE Change

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ELEMENTARY PROGRAMS							
REQUIREMENTS							
100111134600000	LICENSED SALARIES	111	752,887	785,439	827,191	882,026	882,026
	CLASSIFIED SALARIES	112	51,353	71,588	75,801	78,245	78,245
	SUBSTITUTES-LICENSED	121	19,132	32,541	31,280	33,538	33,538
	SUBSTITUTES-CLASSIFIED	122	3,791	2,884	2,463	2,463	2,463
	ADDITIONAL SALARY	130	508	903	2,000	3,300	3,300
	PERS PENSION	211	26,665	27,749	34,218	48,254	48,254
	PERS IAP	212	47,824	49,899	54,152	60,662	60,662
	PERS UAL	213	75,286	76,759	82,796	92,572	92,572
	OPSRP PENSION	214	52,666	56,064	94,877	99,112	99,112
	SOCIAL SECURITY ADMINISTR	220	62,016	67,260	71,813	80,292	80,292
	WORKERS' COMPENSATION	231	2,895	3,444	3,792	5,016	5,016
	LICENSED INSURANCE	241	214,500	243,600	252,000	279,000	279,000
	DEFERRED COMP ER	242	2,600	6,300	12,600	13,500	13,500
	CLASSIFIED INSURANCE	245	29,073	31,419	50,873	50,873	50,873
	SUPPLIES AND MATERIALS	410	8,512	8,500	11,770	11,305	11,305
	TEXTBOOKS	420	433	-	-	-	-
	NON-CONSUMABLE ITEMS	460	728	352	1,475	1,475	1,475
	COMPUTER SOFTWARE	470	-	499	1,000	1,000	1,000
	COMPUTER HARDWARE	480	495	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			1,351,364	1,465,198	1,610,101	1,742,633	1,742,633

ESL							
100129134600000	LICENSED SALARIES	111	17,241	14,093	14,833	15,613	15,613
	SUBSTITUTES-LICENSED	121	-	2,009	-	-	-
	ADDITIONAL SALARY	130	-	72	-	-	-
	PERS IAP	212	1,036	850	890	937	937
	PERS UAL	213	1,581	1,256	1,308	1,377	1,377
	OPSRP PENSION	214	1,491	1,246	1,882	1,981	1,981
	SOCIAL SECURITY ADMINISTR	220	1,327	1,248	1,135	1,194	1,194
	WORKERS' COMPENSATION	231	61	63	60	75	75
	LICENSED INSURANCE	241	8,022	6,516	6,750	6,975	6,975

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	DEFERRED COMP ER	242	-	-	253	253	253
	TRAVEL	340	148	77	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250
	SUPPLIES AND MATERIALS	410	14	25	250	250	250
	TEXTBOOKS	420	100	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	25	-	-	-
TOTAL ENGLISH SECOND LANGUAGE PROGRAMS		31,019	27,478	27,611	28,905	28,905	28,905

ATTENDANCE AND SOCIAL WORK SERVICES

1002110346000000	SUPPLIES AND MATERIALS	410	-	10	-	-	-
TOTAL ATTENDANCE & SOCIAL WORK SERVICES				10			

GUIDANCE SERVICES

1002120346000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000
	PERS PENSION	211	-	-	181	181	181
	PERS IAP	212	-	-	60	60	60
	PERS UAL	213	-	-	88	88	88
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77
	WORKERS' COMPENSATION	231	-	-	4	5	5
	SUPPLIES AND MATERIALS	410	471	390	800	600	600
TOTAL GUIDANCE SERVICES			471	390	2,210	2,011	2,011

HEALTH SERVICES

1002130346000000	SUPPLIES AND MATERIALS	410	273	203	300	400	400
TOTAL HEALTH SERVICES			273	203	300	400	400

EDUCATIONIAL MEDIA SERVICES

1002220346000000	CLASSIFIED SALARIES	112	5,182	5,222	5,531	5,642	5,642
	SUBSTITUTES-CLASSIFIED	122	220	179	491	491	491
	PERS PENSION	211	725	729	1,092	1,112	1,112
	PERS IAP	212	314	313	332	339	339

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS UAL	213	495	464	531	541	541	541
OPSRP PENSION	214	4	-	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	413	413	461	470	470	470
WORKERS' COMPENSATION	231	20	22	25	29	29	29
SUPPLIES AND MATERIALS	410	99	-	150	150	150	150
LIBRARY BOOKS	430	287	287	300	300	300	300
PERIODICALS	440	32	-	100	100	100	100
COMPUTER SOFTWARE	470	550	578	550	595	595	595
DUES & FEES	640	65	-	75	75	75	75
TOTAL EDUCATIONAL MEDIA SERVICES		8,405	8,208	9,638	9,844	9,844	9,844

INSTRUCTIONAL STAFF DEVELOPMENT

1002240346000000	SUBSTITUTES-LICENSED	121	267	-	-	-	-
	PERS UAL	213	16	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	20	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-
	INST PROGRAM IMP SERVICES	312	235	-	1,787	1,972	1,972
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		540	-	1,787	1,972	1,972	1,972

OFFICE OF THE PRINCIPAL SERVICES

1002410346000000	CLASSIFIED SALARIES	112	34,712	37,357	40,253	37,145	37,145	37,145
	ADMINISTRATORS	113	78,965	82,601	85,814	89,152	89,152	89,152
	SUBSTITUTES-CLASSIFIED	122	506	472	1,218	1,218	1,218	1,218
	ADDITIONAL SALARY	130	-	-	374	374	374	374
	PERS PENSION	211	11,045	11,531	21,401	21,348	21,348	21,348
	PERS IAP	212	6,830	6,960	7,566	7,573	7,573	7,573
	PERS UAL	213	10,471	10,345	11,260	11,280	11,280	11,280
	OPSRP PENSION	214	2,996	2,882	1,186	1,239	1,239	1,239
	SOCIAL SECURITY ADMINISTR	220	8,740	9,198	9,766	9,783	9,783	9,783
	WORKERS' COMPENSATION	231	402	464	514	613	613	613
	LICENSED INSURANCE	241	12,413	11,589	-	-	-	-
	DEFERRED COMP ER	242	625	1,200	1,800	2,400	2,400	2,400
	CLASSIFIED INSURANCE	245	15,990	16,500	17,100	17,100	17,100	17,100

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
ADMIN INSURANCE	249	1,938	6,531	18,720	19,320	19,320	19,320
PROPERTY SERVICES	320	139	149	160	160	160	160
RENTALS	324	9,341	9,661	9,850	10,139	10,139	10,139
POSTAGE	353	512	586	600	600	600	600
ADVERTISING	354	-	-	100	-	-	-
PRINTING AND BINDING	355	698	428	350	350	350	350
SUPPLIES AND MATERIALS	410	1,205	811	1,835	1,845	1,845	1,845
NON-CONSUMABLE ITEMS	460	20	129	250	750	750	750
DUES & FEES	640	711	711	750	750	750	750
TOTAL OFFICE OF THE PRINCIPAL SERVICES		198,258	210,104	230,867	233,139	233,139	233,139
CARE AND UPKEEP OF BUILDING SERVICES							
1002542346000000	ELECTRICITY	325	27,055	28,355	40,000	29,400	29,400
	WATER AND SEWAGE	327	2,998	3,901	4,000	4,590	4,590
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		30,053	32,256	44,000	33,990	33,990	33,990
TECHNOLOGY SERVICES							
1002660346000000	TELEPHONE	351	1,569	1,058	5,000	2,400	2,400
TOTAL TECHNOLOGY SERVICES		1,569	1,058	5,000	2,400	2,400	2,400
TOTAL REQUIREMENTS - VENETA ELEMENTARY		1,621,951	1,744,905	1,931,514	2,055,294	2,055,294	2,055,294

FERN RIDGE MIDDLE SCHOOL



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>2017/2018 Actual</i>	<i>2018/2019 Actual</i>	<i>2019/2020 Adopted</i>	<i>2020/2021 Adopted</i>
Salaries	872,648	1,009,927	1,124,026	1,188,302
Associated Payroll Costs	566,031	652,022	790,816	829,748
Purchased Services	92,726	97,613	119,741	108,840
Supplies and Materials	15,997	14,097	24,330	23,220
Other Objects	660	958	970	970
TOTAL EXPENDITURES	1,548,062	1,774,616	2,059,883	2,151,080

Budget/Service Level Changes:

- None

Non GF Budget/Service Level Changes:

- Add .031 FTE to Title IV funded IA

Total .031 Non GF FTE Change

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
INSTRUCTIONAL MIDDLE/JUNIOR HIGH								
REQUIREMENTS								
1001121182000000	SUBSTITUTES-LICENSED	121	15,517	34,096	-	-	-	-
	ADDITIONAL SALARY	130	1,387	485	1,800	-	-	-
	PERS PENSION	211	560	1,637	-	-	-	-
	PERS IAP	212	83	17	108	-	-	-
	PERS UAL	213	1,368	3,059	159	-	-	-
	OPSRP PENSION	214	(8)	741	228	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,319	2,722	138	-	-	-
	WORKERS' COMPENSATION	231	63	134	9	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS			20,289	42,892	2,442	-	-	-
ALTERNATIVE EDUCATION								
1001280182000000	TUITION PRIVATE SCHOOLS	373	-	-	5,000	5,000	5,000	5,000
TOTAL ALTERNATIVE EDUCATION			-	-	5,000	5,000	5,000	5,000
ESL								
1001291182000000	LICENSED SALARIES	111	4,922	5,261	5,538	5,829	5,829	5,829
	SUBSTITUTES-LICENSED	121	-	750	-	-	-	-
	ADDITIONAL SALARY	130	-	27	-	-	-	-
	PERS IAP	212	296	317	332	350	350	350
	PERS UAL	213	451	469	488	514	514	514
	OPSRP PENSION	214	426	465	703	740	740	740
	SOCIAL SECURITY ADMINISTR	220	379	466	424	446	446	446
	WORKERS' COMPENSATION	231	17	23	22	27	27	27
	LICENSED INSURANCE	241	2,290	2,433	2,520	2,604	2,604	2,604
	DEFERRED COMP ER	242	-	-	95	95	95	95
	TRAVEL	340	148	77	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250	250
	SUPPLIES AND MATERIALS	410	14	25	250	250	250	250
	TEXTBOOKS	420	100	25	-	-	-	-
	PERIODICALS	440	45	-	-	-	-	-

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

	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TOTAL ENGLISH SECOND LANGUAGE	9,086	10,339	10,622	11,105	11,105	11,105

ATTENDANCE AND SOCIAL WORK SERVICES

1002110182000000	SUBSTITUTES-LICENSED	121	-	(55)	-	-	-	-
	PERS PENSION	211	-	25	-	-	-	-
	PERS UAL	213	-	16	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	14	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	300	200	200	200
	SUPPLIES AND MATERIALS	410	-	300	-	-	-	-
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES		-	300	300	200	200	200	200

GUIDANCE SERVICES

1002120182000000	LICENSED SALARIES	111	61,934	65,637	68,011	69,031	69,031	69,031
	SUBSTITUTES-LICENSED	121	-	-	1,074	-	-	-
	ADDITIONAL SALARY	130	-	-	-	1,090	1,090	1,090
	PERS PENSION	211	8,663	9,163	12,532	12,720	12,720	12,720
	PERS IAP	212	3,723	3,938	4,145	4,207	4,207	4,207
	PERS UAL	213	5,678	5,638	6,093	6,185	6,185	6,185
	SOCIAL SECURITY ADMINISTR	220	4,580	4,946	5,285	5,364	5,364	5,364
	WORKERS' COMPENSATION	231	212	249	275	333	333	333
	LICENSED INSURANCE	241	16,500	17,400	18,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	-	900	900	900	900
	SUPPLIES AND MATERIALS	410	-	282	400	500	500	500
TOTAL GUIDANCE SERVICES		101,290	107,253	116,715	118,930	118,930	118,930	118,930

HEALTH SERVICES

1002130182000000	SUPPLIES AND MATERIALS	410	127	124	300	250	250	250
TOTAL HEALTH SERVICES			127	124	300	250	250	250

IMPROVEMENT OF INSTRUCTION SERVICES

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1002210182000000	SUPPLIES AND MATERIALS	410	-	-	-	500	500	500
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			-	-	-	500	500	500

EDUCATIONAL MEDIA SERVICES

1002220182000000	CLASSIFIED SALARIES	112	20,596	21,718	23,321	24,006	24,006	24,006
	SUBSTITUTES-CLASSIFIED	122	903	1,083	983	983	983	983
	PERS PENSION	211	-	-	178	178	178	178
	PERS IAP	212	1,222	1,274	1,327	1,364	1,364	1,364
	PERS UAL	213	1,971	1,959	2,144	2,204	2,204	2,204
	OPSRP PENSION	214	1,754	1,833	2,807	2,884	2,884	2,884
	SOCIAL SECURITY ADMINISTR	220	1,524	1,602	1,859	1,912	1,912	1,912
	WORKERS' COMPENSATION	231	82	94	101	121	121	121
	CLASSIFIED INSURANCE	245	15,900	16,500	17,100	17,100	17,100	17,100
	SUPPLIES AND MATERIALS	410	417	284	300	300	300	300
	LIBRARY BOOKS	430	1,009	1,066	1,000	1,300	1,300	1,300
	PERIODICALS	440	32	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	281	166	200	300	300	300
	COMPUTER SOFTWARE	470	550	578	600	600	600	600
	DUES & FEES	640	65	65	70	70	70	70
TOTAL EDUCATIONAL MEDIA SERVICE			46,306	48,223	51,990	53,322	53,322	53,322

ASSESSMENT AND TESTING

1002230182000000	DATA PROCESS	386	571	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	300	300	300
TOTAL ASSESSMENT AND TESTING			571	-	-	300	300	300

INSTRUCTIONAL STAFF DEVELOPMENT

1002240182000000	SUBSTITUTES-LICENSED	121	-	360	-	-	-	-
	PERS UAL	213	-	31	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	28	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	INST PROGRAM IMP SERVICES	312	100	210	1,791	2,029	2,029	2,029

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	TRAVEL	340	118	-	-	-	-
	SUPPLIES AND MATERIALS	410	96	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		314	630	1,791	2,029	2,029	2,029

OFFICE OF THE PRINCIPAL

1002410182000000	CLASSIFIED SALARIES	112	47,517	44,972	45,827	49,304	49,304	49,304
	ADMINISTRATORS	113	96,645	137,421	137,570	140,544	140,544	140,544
	SUBSTITUTES-CLASSIFIED	122	1,375	1,514	1,828	1,828	1,828	1,828
	ADDITIONAL SALARY	130	58	-	-	-	-	-
	PERS PENSION	211	13,102	13,679	18,373	18,643	18,643	18,643
	PERS IAP	212	8,479	10,835	10,894	11,262	11,262	11,262
	PERS UAL	213	13,178	15,755	16,337	16,906	16,906	16,906
	OPSRP PENSION	214	4,104	7,134	10,421	11,009	11,009	11,009
	SOCIAL SECURITY ADMINISTR	220	10,998	14,007	14,170	14,663	14,663	14,663
	WORKERS' COMPENSATION	231	509	707	747	915	915	915
	LICENSED INSURANCE	241	-	4,598	-	-	-	-
	DEFERRED COMP ER	242	600	1,475	2,400	3,000	3,000	3,000
	CLASSIFIED INSURANCE	245	29,149	31,625	34,200	34,200	34,200	34,200
	ADMIN INSURANCE	249	16,977	21,160	27,720	28,980	28,980	28,980
	PROPERTY SERVICES	320	139	149	150	165	165	165
	RENTALS	324	8,393	8,431	8,900	8,655	8,655	8,655
	POSTAGE	353	1,930	1,704	2,200	2,000	2,000	2,000
	PRINTING AND BINDING	355	835	533	600	600	600	600
	SUPPLIES AND MATERIALS	410	1,371	1,349	2,000	2,000	2,000	2,000
	NON-CONSUMABLE ITEMS	460	188	535	300	500	500	500
	COMPUTER SOFTWARE	470	-	63	-	200	200	200
	COMPUTER HARDWARE	480	1,001	289	830	800	800	800
	DUES & FEES	640	595	893	900	900	900	900
TOTAL OFFICE OF THE PRINCIPAL			257,143	318,826	336,367	347,074	347,074	347,074

CARE AND UPKEEP OF BUILDING SERVICES

1002542182000000	ELECTRICITY	325	33,591	34,853	45,000	35,898	35,898	35,898
	FUEL	326	39,439	44,998	47,000	46,348	46,348	46,348

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

	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES	73,029	79,850	92,000	82,246	82,246	82,246

TECHNOLOGY SERVICES

1002660182000000 TELEPHONE	351	4,878	5,006	5,900	5,795	5,795	5,795
TOTAL TECHNOLOGY SERVICES	4,878	5,006	5,900	5,795	5,795	5,795	

TOTAL REQUIREMENTS: 000 - NO SUBJECT	513,032	613,442	623,427	626,751	626,751	626,751
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GENERAL CLASSROOM INSTRUCTION

1001121182050000 LICENSED SALARIES	111	-	-	-	-	-	-
SUBSTITUTES-LICENSED	121	-	-	31,096	33,538	33,538	33,538
ADDITIONAL SALARY	130	-	-	2,000	3,300	3,300	3,300
PERS PENSION	211	-	-	6,004	6,682	6,682	6,682
PERS IAP	212	-	-	120	198	198	198
PERS UAL	213	-	-	2,919	3,249	3,249	3,249
SOCIAL SECURITY ADMINISTR	220	-	-	2,532	2,818	2,818	2,818
WORKERS' COMPENSATION	231	-	-	140	182	182	182
SUPPLIES AND MATERIALS	410	2,668	4,444	7,500	6,000	6,000	6,000
TEXTBOOKS	420	-	-	2,000	-	-	-
LIBRARY BOOKS	430	-	-	1,000	-	-	-
NON-CONSUMABLE ITEMS	460	-	109	400	1,300	1,300	1,300
COMPUTER SOFTWARE	470	-	-	-	200	200	200
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS -	2,668	4,553	55,711	57,467	57,467	57,467	

ENGLISH

1001121182100000 LICENSED SALARIES	111	84,991	90,102	151,556	166,945	166,945	166,945
PERS PENSION	211	-	-	-	12,522	12,522	12,522
PERS IAP	212	5,111	5,406	9,093	10,017	10,017	10,017
PERS UAL	213	7,794	7,740	13,367	14,725	14,725	14,725
OPSRP PENSION	214	7,351	7,776	19,232	12,425	12,425	12,425
SOCIAL SECURITY ADMINISTR	220	7,044	6,824	11,594	12,771	12,771	12,771
WORKERS' COMPENSATION	231	298	353	615	802	802	802

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	LICENSED INSURANCE	241	34,353	36,938	54,000	55,800	55,800
	DEFERRED COMP ER	242	-	600	2,700	2,700	2,700
	SUPLIES AND MATERIALS	410	883	91	600	600	600
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - ENGLISH			147,826	155,830	262,757	289,307	289,307

SOCIAL STUDIES

1001121182110000	LICENSED SALARIES	111	77,327	90,315	177,394	193,812	193,812
	PERS PENSION	211	1,822	-	10,828	23,513	23,513
	PERS IAP	212	4,070	5,419	10,643	11,629	11,629
	PERS UAL	213	7,089	7,758	15,646	17,094	17,094
	OPSRP PENSION	214	4,728	7,794	14,937	8,146	8,146
	SOCIAL SECURITY ADMINISTR	220	5,944	6,925	13,570	14,827	14,827
	WORKERS' COMPENSATION	231	270	351	714	920	920
	LICENSED INSURANCE	241	27,356	28,619	51,300	53,010	53,010
	DEFERRED COMP ER	242	300	900	2,565	2,565	2,565
	SUPLIES AND MATERIALS	410	708	119	600	600	600
	NON-CONSUMABLE ITEMS	460	-	-	-	220	220
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SOCIAL STUDIES			129,615	148,199	298,197	326,336	326,336

SCIENCE

1001121182120000	LICENSED SALARIES	111	123,584	144,217	154,802	160,382	160,382
	PERS PENSION	211	-	-	11,897	-	-
	PERS IAP	212	5,662	8,049	9,288	9,623	9,623
	PERS UAL	213	11,330	12,388	13,654	14,146	14,146
	OPSRP PENSION	214	8,144	11,577	11,322	20,352	20,352
	SOCIAL SECURITY ADMINISTR	220	10,011	11,563	11,842	12,269	12,269
	WORKERS' COMPENSATION	231	426	573	619	765	765
	LICENSED INSURANCE	241	35,013	44,188	45,000	46,500	46,500
	DEFERRED COMP ER	242	300	900	2,250	2,250	2,250
	SUPLIES AND MATERIALS	410	2,845	1,303	1,000	1,200	1,200
	NON-CONSUMABLE ITEMS	460	-	36	450	300	300
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SCIENCE			197,316	234,793	262,124	267,787	267,787

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
THE ARTS								
1001121182130000	LICENSED SALARIES	111	41,359	43,836	46,137	48,561	48,561	48,561
	PERS IAP	212	1,244	2,630	2,768	2,914	2,914	2,914
	PERS UAL	213	3,792	3,765	4,069	4,283	4,283	4,283
	OPSRP PENSION	214	1,788	3,783	5,855	6,162	6,162	6,162
	SOCIAL SECURITY ADMINISTR	220	3,092	3,363	3,529	3,715	3,715	3,715
	WORKERS' COMPENSATION	231	147	171	189	235	235	235
	LICENSED INSURANCE	241	17,798	17,400	18,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	-	900	900	900	900
	OTHER INST, PROF &	319	-	100	-	-	-	-
	REPAIRS & MAINTENANCE	322	2,365	1,176	2,000	1,500	1,500	1,500
	FUEL	326	1	2	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	20	44	50	-	-	-
	PRINTING AND BINDING	355	-	32	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	200	300	200	-	-	-
	SUPPLIES AND MATERIALS	410	1,136	1,239	1,200	1,500	1,500	1,500
	NON-CONSUMABLE ITEMS	460	150	476	200	400	400	400
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			73,092	78,318	85,097	88,770	88,770	88,770
EXTRACURRICULAR - THE ARTS								
INSTRUMENTAL MUSIC								
1001121182131000	ADDITIONAL SALARY	130	1,798	1,838	1,866	1,894	1,894	1,894
	PERS IAP	212	54	110	112	114	114	114
	PERS UAL	213	165	158	165	167	167	167
	OPSRP PENSION	214	78	159	237	240	240	240
	SOCIAL SECURITY ADMINISTR	220	134	141	143	145	145	145
	WORKERS' COMPENSATION	231	6	7	9	10	10	10
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			2,236	2,413	2,532	2,570	2,570	2,570
EXTRACURRICULAR - THE ARTS								
CHOIR								
1001121182132000	ADDITIONAL SALARY	130	1,060	1,137	1,777	1,804	1,804	1,804
	PERS IAP	212	31	68	107	108	108	108
	PERS UAL	213	97	98	157	159	159	159

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	OPSRP PENSION	214	46	98	226	229	229
	SOCIAL SECURITY ADMINISTR	220	79	87	136	138	138
	WORKERS' COMPENSATION	231	4	4	9	10	10
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH EXTRACURRICULAR - THE ARTS		1,316	1,493	2,412	2,448	2,448	2,448

MATHEMATICS

1001121182180000	LICENSED SALARIES	111	157,329	186,472	132,087	142,202	142,202	142,202
	PERS PENSION	211	9,395	9,658	1,911	1,939	1,939	1,939
	PERS IAP	212	9,458	10,584	7,926	8,532	8,532	8,532
	PERS UAL	213	14,424	16,018	11,650	12,542	12,542	12,542
	OPSRP PENSION	214	7,796	9,252	15,425	16,689	16,689	16,689
	SOCIAL SECURITY ADMINISTR	220	11,716	14,052	10,105	10,879	10,879	10,879
	WORKERS' COMPENSATION	231	549	718	532	684	684	684
	LICENSED INSURANCE	241	49,500	61,587	47,700	49,290	49,290	49,290
	DEFERRED COMP ER	242	900	900	2,385	2,385	2,385	2,385
	SUPPLIES AND MATERIALS	410	437	161	600	600	600	600
	NON-CONSUMABLE ITEMS	460	50	101	-	300	300	300
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMATICS			261,555	309,504	230,321	246,042	246,042	246,042

HEALTH EDUCATION

1001121182190000	OTHER INST, PROF & TECH	319	-	-	-	400	400	400
	SUPPLIES AND MATERIALS	410	76	-	400	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH EDUCATION			76	-	400	400	400	400

PHYSICAL EDUCATION

1001121182200000	LICENSED SALARIES	111	134,345	137,300	139,359	141,449	141,449	141,449
	PERS PENSION	211	18,791	19,167	25,280	25,659	25,659	25,659
	PERS IAP	212	8,076	8,238	8,362	8,487	8,487	8,487
	PERS UAL	213	12,317	11,794	12,291	12,476	12,476	12,476
	SOCIAL SECURITY ADMINISTR	220	10,231	10,523	10,661	10,821	10,821	10,821
	WORKERS' COMPENSATION	231	457	518	552	668	668	668
	LICENSED INSURANCE	241	33,000	34,800	36,000	37,200	37,200	37,200

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	300	900	1,800	1,800	1,800
	SUPPLIES AND MATERIALS	410	79	79	300	300	300
	NON-CONSUMABLE ITEMS	460	1,683	852	800	700	700
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - PHYSICAL EDUCATION		219,280	224,171	235,405	239,560	239,560	239,560
MIDDLE SCHOOL LEADERSHIP							
1001121182257000	ADDITIONAL SALARY	130	-	1,441	-	1,800	1,800
	PERS IAP	212	-	86	-	108	108
	PERS UAL	213	-	124	-	159	159
	OPSRP PENSION	214	-	124	-	228	228
	SOCIAL SECURITY ADMINISTR	220	-	121	-	138	138
	WORKERS' COMPENSATION	231	-	6	-	9	9
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - LEADERSHIP		-	1,902	-	2,442	2,442	2,442
OTHER PROGRAMS							
1001121182290000	SUPPLIES AND MATERIALS	410	50	-	1,500	1,200	1,200
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PROGRAMS		50	-	1,500	1,200	1,200	1,200
TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL		1,548,062	1,774,617	2,059,883	2,151,080	2,151,080	2,151,080

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ELMIRA HIGH SCHOOL



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 415 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

	<i>2017/2018 Actual</i>	<i>2018/2019 Actual</i>	<i>2019/2020 Adopted</i>	<i>2020/2021 Adopted</i>
Salaries	1,397,796	1,592,064	1,658,952	1,664,885
Associated Payroll Costs	922,787	1,040,413	1,163,925	1,175,491
Purchased Services	204,851	192,264	242,936	216,640
Supplies and Materials	26,870	27,726	31,673	34,365
Other Objects	1,114	2,088	1,500	1,400
Transfers	165,000	165,000	195,000	195,000
TOTAL EXPENDITURES	2,718,418	3,019,555	3,293,986	3,281,781

Budget/Service Level Changes:

- None

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
HIGH SCHOOL PROGRAMS								
REQUIREMENTS								
1001131616000000	CLASSIFIED SALARIES	112	-	21,372	-	-	-	-
	SUBSTITUTES-LICENSED	121	29,741	22,933	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	602	1,163	-	-	-	-
	ADDITIONAL SALARY	130	329	400	-	-	-	-
	PERS PENSION	211	950	3,587	-	-	-	-
	PERS IAP	212	126	1,330	-	-	-	-
	PERS UAL	213	2,089	4,452	-	-	-	-
	OPSRP PENSION	214	29	601	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,856	3,877	-	-	-	-
	WORKERS' COMPENSATION	231	138	191	-	-	-	-
	CLASSIFIED INSURANANCE	245	-	16,500	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			36,861	76,405	-	-	-	-
LEADERSHIP								
1001132616000000	ADDITIONAL SALARY	130	5,437	4,851	4,202	4,265	4,265	4,265
	PERS PENSION	211	197	-	-	-	-	-
	PERS IAP	212	327	291	252	256	256	256
	PERS UAL	213	498	417	371	376	376	376
	OPSRP PENSION	214	348	419	533	541	541	541
	SOCIAL SECURITY ADMINISTR	220	413	372	321	326	326	326
	WORKERS' COMPENSATION	231	19	19	18	21	21	21
TOTAL EXTRA CURRICULAR HIGH SCHOOL			7,240	6,368	5,697	5,785	5,785	5,785
ALTERNATIVE EDUCATION								
1001280616000000	TUITION PRIVATE SCHOOLS	373	7,682	7,200	10,000	10,000	10,000	10,000
TOTAL ALTERNATIVE EDUCATION			7,682	7,200	10,000	10,000	10,000	10,000
ESL								
1001291616000000	TRAVEL	340	147	77	-	-	-	-

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	20	25	200	200	200
	TEXTBOOKS	420	100	-	-	-	-
	PERIODICALS	440	45	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	25	-	-	-
TOTAL ENGLISH SECOND LANGUAGE		311	127	200	200	200	200
ATTENDANCE AND SOCIAL WORK SERVICES							
1002110616000000	OTHER NON-INSTR PROF TECH	389	-	-	150	150	150
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES		-	-	150	150	150	150
GUIDANCE SERVICES							
1002120616000000	LICENSED SALARIES	111	34,427	45,455	47,843	50,358	50,358
	ADDITIONAL SALARY	130	1,354	1,435	1,511	1,590	1,590
	PERS IAP	212	2,151	2,813	2,961	3,117	3,117
	PERS UAL	213	3,280	4,028	4,353	4,582	4,582
	OPSRP PENSION	214	3,094	4,047	6,263	6,592	6,592
	SOCIAL SECURITY ADMINISTR	220	2,753	3,597	3,776	3,974	3,974
	WORKERS' COMPENSATION	231	155	184	202	251	251
	LICENSED INSURANCE	241	16,500	17,400	18,000	18,600	18,600
	DEFERRED COMP ER	242	-	-	900	900	900
	REIMBURSABLE STUDENT TRAN	331	-	-	100	100	100
	POSTAGE	353	260	-	300	300	300
	PRINTING AND BINDING	355	210	576	300	500	500
	SUPPLIES AND MATERIALS	410	1,030	390	400	500	500
TOTAL GUIDANCE SERVICES		65,214	79,924	86,909	91,364	91,364	91,364
HEALTH SERVICES							
1002130616000000	SUPPLIES AND MATERIALS	410	196	159	200	200	200
TOTAL HEALTH SERVICES		196	159	200	200	200	200
EDUCATIONAL MEDIA SERVICE							

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1002220616000000	CLASSIFIED SALARIES	112	22,947	21,763	24,209	24,510	24,510
	SUBSTITUTES-CLASSIFIED	122	506	110	-	1,123	1,123
	PERS PENSION	211	-	-	204	204	204
	PERS IAP	212	1,337	653	1,359	1,417	1,417
	PERS UAL	213	2,150	1,879	2,135	2,261	2,261
	OPSRP PENSION	214	1,928	939	2,874	2,998	2,998
	SOCIAL SECURITY ADMINISTR	220	1,802	1,678	1,852	1,961	1,961
	WORKERS' COMPENSATION	231	89	95	107	129	129
	CLASSIFIED INSURANCE	245	15,900	16,500	17,100	17,100	17,100
	SUPPLIES AND MATERIALS	410	330	406	400	900	900
	LIBRARY BOOKS	430	881	1,359	1,400	1,400	1,400
	PERIODICALS	440	34	34	50	50	50
	NON-CONSUMABLE ITEMS	460	-	-	-	50	50
	COMPUTER SOFTWARE	470	550	578	550	500	500
	TOTAL EDUCATIONAL MEDIA SERVICE		48,454	45,994	52,240	54,603	54,603
ASSESSMENT AND TESTING							
1002230616000000	INST, PROF, TECH	310	-	695	-	-	-
	SUPPLIES AND MATERIALS	410	134	254	400	400	400
	TOTAL ASSESSMENT AND TESTING		134	949	400	400	400
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240616000000	SUBSTITUTES-LICENSED	121	267	1,081	-	-	-
	ADDITIONAL SALARY	130	-	110	-	-	-
	PERS PENSION	211	-	50	-	-	-
	PERS UAL	213	24	93	-	-	-
	SOCIAL SECURITY ADMINISTR	220	20	83	-	-	-
	WORKERS' COMPENSATION	231	1	3	-	-	-
	INST PROGRAM IMP SERVICES	312	118	-	2,389	2,742	2,742
	TRAVEL	340	364	717	-	-	-
	TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		794	2,136	2,389	2,742	2,742

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
OFFICE OF THE PRINCIPAL SERVICES							
1002410616000000	CLASSIFIED SALARIES	112	109,080	94,519	97,167	97,219	97,219
	ADMINISTRATORS	113	78,145	218,998	219,149	227,672	227,672
	SUBSTITUTES-LICENSED	121	-	90	-	-	-
	SUBSTITUTES-CLASSIFIED	122	586	-	1,828	1,828	1,828
	ADDITIONAL SALARY	130	2,479	-	-	-	-
	PERS PENSION	211	22,137	29,829	44,155	31,356	31,356
	PERS IAP	212	11,173	18,625	18,838	19,389	19,389
	PERS UAL	213	17,446	26,933	28,060	28,817	28,817
	OPSRP PENSION	214	2,521	8,356	9,185	19,304	19,304
	SOCIAL SECURITY ADMINISTR	220	14,480	23,912	24,338	24,994	24,994
	WORKERS' COMPENSATION	231	659	1,192	1,267	1,550	1,550
	LICENSED INSURANCE	241	-	12,435	-	-	-
	DEFERRED COMP ER	242	-	1,525	3,375	3,975	3,975
	CLASSIFIED INSURANCE	245	53,297	48,182	51,300	51,300	51,300
	ADMIN INSURANCE	249	14,925	30,607	44,100	45,885	45,885
	PROPERTY SERVICES	320	139	149	160	160	160
	RENTALS	324	8,847	8,774	10,000	10,000	10,000
	TRAVEL	340	262	9	800	800	800
	POSTAGE	353	2,468	199	2,700	2,700	2,700
	PRINTING AND BINDING	355	1,390	44	800	800	800
	OTHER NON-INSTR PROF TECH	389	661	379	600	600	600
	SUPPLIES AND MATERIALS	410	1,663	1,413	1,900	3,775	3,775
	NON-CONSUMABLE ITEMS	460	250	152	800	800	800
	DUES & FEES	640	595	1,563	1,200	1,200	1,200
TOTAL OFFICE OF THE PRINCIPAL SERVICES			343,203	527,882	561,722	574,124	574,124
OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION							
1002490616000000	ADDITIONAL SALARY	130	3,585	-	3,590	-	-
	PERS IAP	212	215	-	215	-	-
	PERS UAL	213	329	-	317	-	-
	OPSRP PENSION	214	310	-	456	-	-
	SOCIAL SECURITY ADMINISTR	220	275	-	275	-	-

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	12	-	17	-	-	-
	SUPPLIES AND MATERIALS	410	2,167	2,490	2,490	2,490	2,490	2,490
TOTAL OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION			6,893	2,490	7,360	2,490	2,490	2,490
CARE AND UPKEEP OF BUILDING SERVICES								
1002542616000000	ELECTRICITY	325	95,006	91,361	115,000	94,101	94,101	94,101
	FUEL	326	78,097	73,862	85,000	76,077	76,077	76,077
TOTAL CARE AND UPKEEP OF BUILDINGS SRVCS			173,104	165,223	200,000	170,178	170,178	170,178
TECHNOLOGY SERVICES								
1002660616000000	TELEPHONE	351	3,151	2,753	5,000	3,805	3,805	3,805
TOTAL TECHNOLOGY SERVICES			3,151	2,753	5,000	3,805	3,805	3,805
TOTAL REQUIREMENTS: 000 - NO SUBJECT			693,237	917,609	932,267	916,041	916,041	916,041
YTP								
1001131616012000	CLASSIFIED SALARIES	112	10,338	10,581	10,691	11,373	11,373	11,373
	PERS PENSION	211	1,446	1,477	1,939	2,063	2,063	2,063
	PERS IAP	212	621	635	641	682	682	682
	PERS UAL	213	948	909	943	1,003	1,003	1,003
	SOCIAL SECURITY ADMINISTR	220	733	761	818	870	870	870
	WORKERS' COMPENSATION	231	39	44	48	55	55	55
	CLASSIFIED INSURANCE	245	5,299	5,499	5,700	5,700	5,700	5,700
	PROF & IMP COSTS NON-INST	318	-	-	333	350	350	350
	TRAVEL	340	1,011	839	624	600	600	600
	PRINTING AND BINDING	355	23	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	30	38	133	150	150	150
TOTAL HIGH SCHOOL PROGRAMS - YOUTH TRANSITION PROGRAM			20,487	20,783	21,870	22,846	22,846	22,846
GENERAL CLASSROOM INSTRUCTION								

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1001131616050000	CLASSIFIED SALARIES	112	21,445	16,423	40,042	40,466	40,466	40,466
	SUBSTITUTES-LICENSED	121	25	-	37,536	40,245	40,245	40,245
	ADDITIONAL SALARY	130	-	-	2,000	3,000	3,000	3,000
	PERS PENSION	211	-	-	11,140	11,893	11,893	11,893
	PERS IAP	212	1,261	985	2,482	2,569	2,569	2,569
	PERS UAL	213	1,968	1,411	7,019	7,383	7,383	7,383
	OPSRP PENSION	214	1,814	1,417	2,220	2,220	2,220	2,220
	SOCIAL SECURITY ADMINISTR	220	1,652	1,261	6,088	6,404	6,404	6,404
	WORKERS' COMPENSATION	231	84	73	337	415	415	415
	CLASSIFIED INSURANCE	245	20,745	16,500	34,200	34,200	34,200	34,200
	SUPPLIES AND MATERIALS	410	4,301	3,480	4,200	4,200	4,200	4,200
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
	DUES & FEES	640	-	116	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - GENERAL CLASSROOM INSTRUCTION			53,295	41,666	147,364	153,095	153,095	153,095

ENGLISH

1001131616100000	LICENSED SALARIES	111	185,156	182,758	194,628	152,930	152,930	152,930
	PERS PENSION	211	9,318	17,991	12,536	12,724	12,724	12,724
	PERS IAP	212	11,131	10,965	11,677	9,176	9,176	9,176
	PERS UAL	213	16,975	15,699	17,165	13,488	13,488	13,488
	OPSRP PENSION	214	10,250	4,650	15,928	10,506	10,506	10,506
	SOCIAL SECURITY ADMINISTR	220	13,857	14,009	14,889	11,699	11,699	11,699
	WORKERS' COMPENSATION	231	633	695	775	738	738	738
	LICENSED INSURANCE	241	49,500	52,200	54,000	55,800	55,800	55,800
	DEFERRED COMP ER	242	1,500	900	2,700	2,700	2,700	2,700
	FUEL	326	1	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	11	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	240	722	1,000	750	750	750
	TEXTBOOKS	420	-	-	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - ENGLISH			298,571	300,589	325,298	270,511	270,511	270,511

SOCIAL STUDIES

1001131616110000	LICENSED SALARIES	111	161,593	168,289	172,350	178,990	178,990	178,990
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FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS PENSION	211	17,430	17,779	31,264	29,865	29,865	29,865
PERS IAP	212	9,714	10,097	10,341	10,739	10,739	10,739
PERS UAL	213	14,815	14,456	15,201	15,787	15,787	15,787
OPSRP PENSION	214	3,197	3,533	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	12,343	12,901	13,185	13,693	13,693	13,693
WORKERS' COMPENSATION	231	556	640	690	852	852	852
LICENSED INSURANCE	241	46,749	49,306	51,008	52,708	52,708	52,708
DEFERRED COMP ER	242	900	1,800	2,550	2,550	2,550	2,550
TRAVEL	340	240	1,000	425	1,000	1,000	1,000
SUPPLIES AND MATERIALS	410	447	282	900	300	300	300
NON-CONSUMABLE ITEMS	460	-	-	-	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES		267,986	280,083	297,914	306,584	306,584	306,584

SCIENCE

1001131616120000	LICENSED SALARIES	111	173,647	184,188	193,872	204,061	204,061	204,061
	PERS PENSION	211	8,356	8,838	12,089	12,724	12,724	12,724
	PERS IAP	212	10,439	11,051	11,632	12,244	12,244	12,244
	PERS UAL	213	15,920	15,821	17,100	17,998	17,998	17,998
	OPSRP PENSION	214	9,849	10,432	16,145	16,994	16,994	16,994
	SOCIAL SECURITY ADMINISTR	220	13,125	14,120	14,831	15,611	15,611	15,611
	WORKERS' COMPENSATION	231	599	701	772	968	968	968
	LICENSED INSURANCE	241	49,500	52,200	54,000	55,800	55,800	55,800
	DEFERRED COMP ER	242	600	1,800	2,700	2,700	2,700	2,700
	REPAIRS & MAINTENANCE	322	-	576	400	400	400	400
	SUPPLIES AND MATERIALS	410	4,265	3,143	3,000	3,000	3,000	3,000
	NON-CONSUMABLE ITEMS	460	-	943	1,000	1,000	1,000	1,000
TOTAL HIGH SCHOOL PROGRAMS - SCIENCE			286,301	303,814	327,541	343,500	343,500	343,500

THE ARTS

1001131616130000	LICENSED SALARIES	111	65,564	67,006	68,011	70,144	70,144	70,144
	PERS PENSION	211	9,171	9,354	12,337	-	-	-
	PERS IAP	212	3,942	4,020	4,081	4,209	4,209	4,209
	PERS UAL	213	6,011	5,756	5,999	6,187	6,187	6,187

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	-	-	8,901	8,901	8,901
	SOCIAL SECURITY ADMINISTR	220	4,733	4,924	5,203	5,366	5,366
	WORKERS' COMPENSATION	231	224	250	270	333	333
	LICENSED INSURANCE	241	16,500	17,379	18,000	18,600	18,600
	DEFERRED COMP ER	242	300	900	900	900	900
	SUPPLIES AND MATERIALS	410	1,027	919	900	900	900
	PERIODICALS	440	157	198	200	200	200
	NON-CONSUMABLE ITEMS	460	54	-	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - THE ARTS			107,682	110,707	116,001	115,840	115,840

INSTRUMENTAL MUSIC

1001131616131000	LICENSED SALARIES	111	14,935	15,828	16,661	17,536	17,536	17,536
	ADDITIONAL SALARY	130	3,608	3,687	1,401	1,422	1,422	1,422
	PERS IAP	212	1,115	1,171	1,084	1,137	1,137	1,137
	PERS UAL	213	1,700	1,676	1,593	1,672	1,672	1,672
	OPSRP PENSION	214	1,603	1,684	2,292	2,405	2,405	2,405
	SOCIAL SECURITY ADMINISTR	220	1,367	1,489	1,382	1,451	1,451	1,451
	WORKERS' COMPENSATION	231	63	73	74	91	91	91
	LICENSED INSURANCE	241	8,250	8,700	9,000	9,300	9,300	9,300
	DEFERRED COMP ER	242	150	450	225	225	225	225
	OTHER INST, PROF & TECH	319	-	50	100	100	100	100
	REPAIRS & MAINTENANCE	322	723	734	500	500	500	500
	FUEL	326	4	6	200	200	200	200
	REIMBURSABLE STUDENT TRAN	331	39	54	1,200	1,200	1,200	1,200
	SUPPLIES AND MATERIALS	410	11	527	400	650	650	650
	NON-CONSUMABLE ITEMS	460	82	473	400	400	400	400
TOTAL HIGH SCHOOL PROGRAMS - INSTRUMENTAL MUSIC			33,651	36,603	36,512	38,289	38,289	38,289

CHOIR

1001131616132000	LICENSED SALARIES	111	14,935	15,828	16,661	17,536	17,536	17,536
	ADDITIONAL SALARY	130	2,253	2,302	2,337	2,372	2,372	2,372
	PERS IAP	212	1,033	1,088	1,140	1,194	1,194	1,194
	PERS UAL	213	1,576	1,557	1,676	1,756	1,756	1,756

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	1,486	2,411	2,526	2,526	2,526
	SOCIAL SECURITY ADMINISTR	220	1,267	1,453	1,523	1,523	1,523
	WORKERS' COMPENSATION	231	58	77	96	96	96
	LICENSED INSURANCE	241	8,250	9,000	9,300	9,300	9,300
	DEFERRED COMP ER	242	150	225	225	225	225
	OTHER INST, PROF & TECH	319	175	150	150	150	150
	REPAIRS & MAINTENANCE	322	396	210	210	210	210
	FUEL	326	17	120	120	120	120
	REIMBURSABLE STUDENT TRAN	331	136	100	100	100	100
	TRAVEL	340	-	700	700	700	700
	OTHER NON-INSTR PROF TECH	389	600	600	600	600	600
	SUPPLIES AND MATERIALS	410	158	200	450	450	450
	NON-CONSUMABLE ITEMS	460	376	200	200	200	200
	DUES & FEES	640	519	200	200	200	200
	TOTAL HIGH SCHOOL PROGRAMS - CHOIR		33,385	35,294	37,460	39,258	39,258

FOOD AND NUTRITION

1001131616150000	SUPPLIES AND MATERIALS	410	1,000	1,000	1,000	1,000	1,000
	TOTAL HIGH SCHOOL PROGRAMS - FOOD AND NUTRITION		1,000	1,000	1,000	1,000	1,000

MATHEMATICS

1001131616180000	LICENSED SALARIES	111	191,510	200,675	205,943	211,406	211,406
	PERS PENSION	211	9,621	9,813	25,886	13,137	13,137
	PERS IAP	212	11,513	12,041	12,357	12,684	12,684
	PERS UAL	213	17,557	17,238	18,164	18,646	18,646
	OPSRP PENSION	214	10,612	11,252	8,026	21,584	21,584
	SOCIAL SECURITY ADMINISTR	220	14,627	15,351	15,755	16,173	16,173
	WORKERS' COMPENSATION	231	655	759	817	1,001	1,001
	LICENSED INSURANCE	241	49,500	52,200	54,000	55,800	55,800
	DEFERRED COMP ER	242	1,500	2,700	2,700	2,700	2,700
	SUPPLIES AND MATERIALS	410	500	412	600	500	500
	NON-CONSUMABLE ITEMS	460	-	60	100	100	100
	COMPUTER SOFTWARE	470	-	40	-	-	-

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

	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TOTAL HIGH SCHOOL PROGRAMS - MATHEMATICS	307,595	322,539	344,348	353,731	353,731	353,731

HEALTH EDUCATION

1001131616190000	LICENSED SALARIES	111	38,748	39,601	40,193	40,795	40,795	40,795
	PERS PENSION	211	5,420	5,528	7,291	7,400	7,400	7,400
	PERS IAP	212	2,329	2,376	2,412	2,448	2,448	2,448
	PERS UAL	213	3,552	3,402	3,545	3,598	3,598	3,598
	SOCIAL SECURITY ADMINISTR	220	2,917	2,977	3,075	3,121	3,121	3,121
	WORKERS' COMPENSATION	231	132	151	161	195	195	195
	LICENSED INSURANCE	241	11,001	11,601	12,000	12,400	12,400	12,400
	DEFERRED COMP ER	242	600	600	600	600	600	600
	SUPPLIES AND MATERIALS	410	49	35	200	200	200	200
	NON-CONSUMABLE ITEMS	460	450	377	300	300	300	300
TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION		65,198	66,648	69,777	71,057	71,057	71,057	71,057

PHYSICAL EDUCATION

1001131616200000	LICENSED SALARIES	111	55,553	58,877	61,971	65,227	65,227	65,227
	PERS IAP	212	3,340	3,533	3,718	3,914	3,914	3,914
	PERS UAL	213	5,093	5,057	5,466	5,753	5,753	5,753
	OPSRP PENSION	214	4,804	5,081	7,864	8,277	8,277	8,277
	SOCIAL SECURITY ADMINISTR	220	4,268	4,514	4,741	4,990	4,990	4,990
	WORKERS' COMPENSATION	231	192	225	247	311	311	311
	LICENSED INSURANCE	241	16,500	17,400	18,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	300	900	900	900	900	900
	SUPPLIES AND MATERIALS	410	791	59	500	500	500	500
	NON-CONSUMABLE ITEMS	460	567	1,468	1,100	1,100	1,100	1,100
TOTAL HIGH SCHOOL PROGRAMS - PHYSICAL EDUCATION		91,408	97,113	104,507	109,572	109,572	109,572	109,572

SECOND LANGUAGE

1001131616210000	LICENSED SALARIES	111	117,811	137,300	139,359	141,449	141,449	141,449
	PERS PENSION	211	9,621	19,167	12,943	25,659	25,659	25,659
	PERS IAP	212	7,083	8,238	8,362	8,487	8,487	8,487

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	10,801	11,794	12,292	12,476	12,476	12,476
	OPSRP PENSION	214	4,239	-	8,631	-	-	-
	SOCIAL SECURITY ADMINISTR	220	9,052	10,523	10,661	10,821	10,821	10,821
	WORKERS' COMPENSATION	231	406	518	552	670	670	670
	LICENSED INSURANCE	241	33,000	34,800	36,000	37,200	37,200	37,200
	DEFERRED COMP ER	242	300	900	1,800	1,800	1,800	1,800
	SUPPLIES AND MATERIALS	410	344	224	500	500	500	500
	NON-CONSUMABLE ITEMS	460	-	16	150	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE			192,655	223,479	231,250	239,162	239,162	239,162
ATHLETICS								
1005200616230000	FUND MODIFICATIONS	710	165,000	165,000	195,000	195,000	195,000	195,000
TOTAL TRANSFERS OF FUNDS			165,000	165,000	195,000	195,000	195,000	195,000
YEARBOOK								
1001131616255000	ADDITIONAL SALARY	130	1,798	-	1,538	1,561	1,561	1,561
	PERS IAP	212	108	-	92	94	94	94
	PERS UAL	213	165	-	136	138	138	138
	OPSRP PENSION	214	156	-	195	198	198	198
	SOCIAL SECURITY ADMINISTR	220	138	-	118	119	119	119
	WORKERS' COMPENSATION	231	6	-	8	9	9	9
	OTHER NON-INSTR PROF TECH	389	605	900	900	900	900	900
	SUPPLIES AND MATERIALS	410	-	149	50	50	50	50
	NON-CONSUMABLE ITEMS	460	-	-	150	150	150	150
TOTAL HIGH SCHOOL PROGRAMS - YEARBOOK			2,976	1,049	3,187	3,219	3,219	3,219
TECHNOLOGY								
1001131616260000	SUPPLIES AND MATERIALS	410	544	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	-	480	800	800	800	800
	COMPUTER HARDWARE	480	-	-	300	300	300	300
TOTAL HIGH SCHOOL PROGRAMS - TECHNOLOGY			544	480	1,300	1,300	1,300	1,300

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
OTHER PROGRAMS								
1001131616290000	LICENSED SALARIES	111	26,769	27,962	28,687	29,926	29,926	29,926
	ADDITIONAL SALARY	130	2,651	2,872	-	-	-	-
	PERS PENSION	211	3,068	3,165	5,204	4,909	4,909	4,909
	PERS IAP	212	1,769	1,850	1,721	1,796	1,796	1,796
	PERS UAL	213	2,697	2,649	2,530	2,639	2,639	2,639
	OPSRP PENSION	214	647	705	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,204	2,329	2,195	2,289	2,289	2,289
	WORKERS' COMPENSATION	231	101	118	115	144	144	144
	LICENSED INSURANCE	241	8,250	8,693	8,993	9,292	9,292	9,292
	DEFERRED COMP ER	242	300	300	450	450	450	450
TOTAL HIGH SCHOOL PROGRAMS - OTHER PROGRAMS			48,457	50,643	49,895	51,445	51,445	51,445
ARTS & COMMUNICATION								
1001131616510000	ADDITIONAL SALARY	130	-	-	1,612	1,561	1,561	1,561
	PERS IAP	212	-	-	97	94	94	94
	PERS UAL	213	-	-	142	138	138	138
	OPSRP PENSION	214	-	-	205	198	198	198
	SOCIAL SECURITY ADMINISTR	220	-	-	123	119	119	119
	WORKERS' COMPENSATION	231	-	-	8	9	9	9
	PRINTING AND BINDING	355	2,031	-	2,400	-	-	-
	PERIODICALS	440	-	-	100	-	-	-
	DUES & FEES	640	-	-	100	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - ARTS & COMMUNICATION			2,031	-	4,787	2,119	2,119	2,119
INDUSTRIAL & ENGINEERING SYSTEMS								
1001131616550000	LICENSED SALARIES	111	19,973	23,606	23,960	24,320	24,320	24,320
	PERS IAP	212	1,201	1,416	1,438	1,459	1,459	1,459
	PERS UAL	213	1,831	2,028	2,113	2,145	2,145	2,145
	OPSRP PENSION	214	1,727	2,037	3,041	3,086	3,086	3,086
	SOCIAL SECURITY ADMINISTR	220	1,536	1,811	1,833	1,860	1,860	1,860

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

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
		Actual	Actual	Adopted	Proposed	Approved	Adopted
WORKERS' COMPENSATION	231	73	92	98	117	117	117
LICENSED INSURANCE	241	16,500	8,700	9,000	9,300	9,300	9,300
DEFERRED COMP ER	242	-	-	450	450	450	450
REPAIRS & MAINTENANCE	322	39	-	500	500	500	500
REIMBURSABLE STUDENT TRAN	331	-	-	175	175	175	175
SUPPLIES AND MATERIALS	410	2,990	4,377	3,300	4,000	4,000	4,000
PERIODICALS	440	-	-	800	-	-	-
NON-CONSUMABLE ITEMS	460	1,090	388	-	800	800	800
TOTAL HIGH SCHOOL PROGRAMS -INDUSTRIAL & ENGINEERING SYSTEMS		46,959	44,455	46,708	48,212	48,212	48,212
TOTAL REQUIREMENTS - ELMIRA HIGH SCHOOL		2,718,418	3,019,555	3,293,986	3,281,781	3,281,781	3,281,781

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NON-OPERATING (TRANSFERS, CONTINGENCIES AND RESERVES)



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 2020-2021 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$100,000 to the Textbook Fund, \$200,000 to the Technology Fund, \$250,000 to the District Maintenance Fund and \$250,000 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>2017/2018 Actual</i>	<i>2018/2019 Actual</i>	<i>2019/2020 Adopted</i>	<i>2020/2021 Adopted</i>
Transfers	491,087	656,675	757,990	808,500
Other Uses of Funds	-	-	1,235,754	1,432,012
TOTAL EXPENDITURES	491,087	656,675	1,993,744	2,240,512

Budget/Service Level Changes:

- Textbook Fund transfer increased for Language Arts.
- Increase in District Maintenance transfer to replenish funds being spent in 19-20
- Increase in Technology transfer for possible Chromebook/Windows 10 projects.

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TRANSFER OF FUNDS							
1005200900000000	FUND MODIFICATIONS	710	491,087	656,675	757,990	808,500	808,500
TOTAL TRANSFERS OF FUNDS			491,087	656,675	757,990	808,500	808,500
OPERATING CONTINGENCY							
1006110900000000	PLANNED RESERVE	810	-	-	310,284	457,372	457,372
1006110900000000	PLANNED RESERVE	819	-	-	-	38,000	38,000
TOTAL OPERATING CONTINGENCY			-	-	310,284	495,372	495,372
UNAPPROPRIATED ENDING FUND BALANCE							
1007000900000000	RESERVED FOR NEXT YEAR	820	-	-	925,470	936,640	936,640
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	925,470	936,640	936,640
TOTAL REQUIREMENTS - NON-OPERATING			491,087	656,675	1,993,744	2,240,512	2,240,512

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SPECIAL REVENUE FUND



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.

STUDENT INVESTMENT ACT (SIA) – At a high level, SIA funds must be spent on Well-Rounded Education, Health & Safety, Instructional Time and Reducing Class Size.

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.

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



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

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.

Budget/Service Level Changes not listed in GF portion of document:

SIA Fund -

- Alternative Education Teacher 1.000 FTE
- (4) Counselors 4.000 FTE
- One Elementary Teacher 1.000 FTE
- Middle School Teacher 1.000 FTE
- Volunteer Coordinator .750 FTE
- Alternative Education IA .875 FTE
- Additional Technology Staff .9375 FTE
- IA for ASPIRE Program .375 FTE
- PASS IA .875 FTE

Total SIA FTE 10.8125 added

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

	2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
RESOURCE TOTALS FOR FUND 200'S						
R1130 Total CONSTRUCTION EXCISE TAX	90,359	57,552	50,000	50,000	50,000	50,000
R1411 Total TRANS FEES FROM INDIVIDUALS	1,056	581	750	750	750	750
R1500 Total EARNINGS ON INVESTMENTS	44,779	67,260	33,543	47,000	47,000	47,000
R1610 Total FOOD SERVICE	148,633	159,552	142,200	153,045	153,045	153,045
R1700 Total EXTRACURRICULAR ACTIVITIE	345,340	369,800	385,915	299,363	299,363	299,363
R1900 Total OTHER REV LOCAL SOURCES	90,031	132,322	61,750	53,550	53,550	53,550
R3101 Total UNRESTRICTED GRANT IN AID	628,359	693,384	650,960	731,633	731,633	731,633
R3200 Total RESTRICTED GRANT IN AID	353,411	270,761	435,236	1,593,621	1,593,621	1,593,621
R4500 Total RESTRICTED FR FED GOV/ST	1,282,734	1,411,586	1,849,199	1,767,346	1,767,346	1,767,346
R4700 Total GRANTS FR FED/INTERMEDIATE	77,432	76,592	183,902	176,292	176,292	176,292
R5200 Total INTERFUND TRANSFERS	656,087	821,675	952,990	1,048,500	1,048,500	1,048,500
R5400 Total RESOURCES-BEG. FUND BAL.	3,245,733	3,368,139	3,193,248	3,606,893	3,606,893	3,606,893
RESOURCE TOTALS FOR FUND 200'S Total	6,963,953	7,429,204	7,939,693	9,527,993	9,527,993	9,527,993

FOOD SERVICE								
REQUIREMENTS								
2013100501000000	PROPERTY SERVICES	320	-	-	-	5,000	5,000	5,000
	REPAIRS & MAINTENANCE	322	8,540	4,005	20,000	25,000	25,000	25,000
	FUEL	326	1,027	1,055	1,325	1,325	1,325	1,325
	TELEPHONE	351	155	-	600	600	600	600
	POSTAGE	353	245	1,000	600	600	600	600
	PRINTING AND BINDING	355	174	139	500	500	500	500
	OTHER NON-INSTR PROF TECH	389	1,344	1,344	1,400	1,400	1,400	1,400
	OTHER GEN PROF, TECH SRVS	390	443,522	468,007	495,000	515,000	515,000	515,000
	SUPPLIES AND MATERIALS	410	361	491	600	600	600	600
	FOOD	450	35,238	48,375	50,000	57,119	57,119	57,119
	NON-CONSUMABLE ITEMS	460	3,817	-	3,000	4,000	4,000	4,000
	COMPUTER SOFTWARE	470	1,596	1,637	1,600	1,700	1,700	1,700
	COMPUTER HARDWARE	480	2,341	767	7,800	12,919	12,919	12,919

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEPRECIABLE EQUIPMENT	540	16,469	36,641	70,000	70,000	70,000	70,000
	DUES & FEES	640	3,916	3,381	4,000	4,000	4,000	4,000
TOTAL FOOD SERVICES			518,743	566,842	656,425	699,763	699,763	699,763
TOTAL FOOD SERVICE REQUIREMENTS			518,743	566,842	656,425	699,763	699,763	699,763
SPECIAL REVENUE ELEMENTARY EXTRACURRICULAR								
REQUIREMENTS								
2021111000000000	ADDITIONAL SALARY	130	-	125	-	-	-	-
	PERS UAL	213	-	11	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	10	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,602	2,597	8,000	8,000	8,000	8,000
	PERIODICALS	440	-	200	-	-	-	-
	NON-CONSUMABLE ITEMS	460	348	-	2,000	2,000	2,000	2,000
	COMPUTER SOFTWARE	470	200	-	-	-	-	-
	COMPUTER HARDWARE	480	952	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			3,102	2,943	10,000	10,000	10,000	10,000
2021113000000000	SUBSTITUTES-LICENSED	121	3,854	2,791	-	-	-	-
	ADDITIONAL SALARY	130	1,052	2,050	-	-	-	-
	PERS IAP	212	123	120	-	-	-	-
	PERS UAL	213	118	421	-	-	-	-
	OPSRP PENSION	214	176	188	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	371	370	-	-	-	-
	WORKERS' COMPENSATION	231	22	12	-	-	-	-
	INSTRUCTION SERVICES	311	4,589	2,578	-	-	-	-
	TRAVEL	340	32	-	-	-	-	-
	OTHER NON-INSTR PR	389	-	595	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	4,000	4,000	4,000	4,000
	SUPPLIES AND MATERIALS	410	4,391	5,857	10,000	10,000	10,000	10,000
	NON-CONSUMABLE ITEMS	460	1,674	167	-	-	-	-
TOTAL ELEMENTARY EXTRACURRICULAR			16,402	15,149	14,000	14,000	14,000	14,000
2021122000000000	ADDITIONAL SALARY	130	-	26	-	-	-	-
	PERS IAP	212	-	2	-	-	-	-
	PERS UAL	213	-	2	-	-	-	-

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	OPSRP PENSION	214	-	2	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	2	-	-	-
	WORKERS' COMPENSATION	231	-	0	-	-	-
	SUPPLIES AND MATERIALS	410	337	357	2,000	1,800	1,800
	LIBRARY BOOKS	430	400	-	-	-	-
	NON-CONSUMABLE ITEMS	460	1,707	400	-	-	-
			2,443	791	2,000	1,800	1,800
TOTAL MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR							
2021132616000000	SUPPLIES AND MATERIALS	410	-	-	1,000	1,000	1,000
	TOTAL HIGH SCHOOL EXTRACURRICULAR		-	-	1,000	1,000	1,000
2021210000000000	SUBSTITUTES-LICENSED	121	669	360	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	50	-	-	-
	ADDITIONAL SALARY	130	7,041	4,273	-	-	-
	PERS IAP	212	36	49	-	-	-
	PERS UAL	213	486	407	-	-	-
	OPSRP PENSION	214	261	75	-	-	-
	SOCIAL SECURITY ADMINISTR	220	383	185	-	-	-
	WORKERS' COMPENSATION	231	33	17	-	-	-
	INSTRUCTION SERVICES	311	3,108	4,522	23,130	23,000	23,000
	REPAIRS & MAINTENANCE	322	145	-	-	-	-
	FUEL	326	16	21	-	-	-
	REIMBURSABLE STUDENT TRAN	331	72	62	-	-	-
	SUPPLIES AND MATERIALS	410	1,476	3,731	-	-	-
	LIBRARY BOOKS	430	405	-	-	-	-
	PERIODICALS	440	-	1,961	-	-	-
	NON-CONSUMABLE ITE	460	-	29	-	-	-
	DUES & FEES	640	325	65	-	-	-
	TOTAL ELEMENTARY TALENTED AND GIFTED		14,456	15,808	23,130	23,000	23,000
2021210182000000	SUBSTITUTES-LICENSED	121	892	180	-	-	-
	ADDITIONAL SALARY	130	606	199	-	-	-
	PERS PENSION	211	50	-	-	-	-
	PERS IAP	212	-	12	-	-	-
	PERS UAL	213	138	33	-	-	-
	OPSRP PENSION	214	15	17	-	-	-

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	SOCIAL SECURITY ADMINISTR	220	115	29	-	-	-
	WORKERS' COMPENSATION	231	7	1	-	-	-
	INSTRUCTION SERVICES	311	900	-	9,231	9,231	9,231
	FUEL	326	77	28	-	-	-
	REIMBURSABLE STUDENT TRAN	331	253	64	-	-	-
	SUPPLIES AND MATERIALS	410	115	4,726	-	-	-
	NON-CONSUMABLE ITEM	460	-	1,564	-	-	-
	DUES & FEES	640	170	-	-	-	-
	TOTAL MIDDLE SCHOOL TALENTED AND GIFTED		3,337	6,853	9,231	9,231	9,231
2021210616000000	SUBSTITUTES-LICENSED	121	713	1,351	-	-	-
	PERS PENSION	211	-	101	-	-	-
	PERS UAL	213	65	118	-	-	-
	SOCIAL SECURITY ADMINISTR	220	54	103	-	-	-
	WORKERS' COMPENSATION	231	3	5	-	-	-
	INSTRUCTION SERVICES	311	600	-	9,250	9,250	9,250
	FUEL	326	68	75	-	-	-
	REIMBURSABLE STUDENT TRAN	331	193	223	-	-	-
	TRAVEL	340	-	314	-	-	-
	SUPPLIES AND MATERIALS	410	219	302	-	-	-
	DUES & FEES	640	795	40	-	-	-
	TOTAL HIGH SCHOOL TALENTED AND GIFTED		2,711	2,632	9,250	9,250	9,250
2021291000000000	COMPUTER HARDWARE	480	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	60	-	-	-	-
	TOTAL ENGLISH SECOND LANGUAGE		60	-	-	-	-
2022110000000000	SUPPLIES AND MATERIALS	410	-	24	-	-	-
	TOTAL ATTENDANCE AND SOCIAL WORK SERVICES		-	24	-	-	-
2022120000000000	FUEL	326	23	5	-	-	-
	REIMBURSABLE STUDENT TRAN	331	74	24	-	-	-
	SUPPLIES AND MATERIALS	410	232	182	13,700	13,040	13,040
	COMPUTER HARDWARE	480	298	300	-	-	-
	DUES & FEES	640	75	-	-	-	-
	TOTAL GUIDANCE SERVICES		702	511	13,700	13,040	13,040

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
2022210000000000	SUBSTITUTES-LICENSED	121	1,248	4,682	-	-	-	-
	PERS PENSION	211	50	50	-	-	-	-
	PERS UAL	213	114	407	-	-	-	-
	OPSRP PENSION	214	15	31	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	96	356	-	-	-	-
	WORKERS' COMPENSATION	231	5	13	-	-	-	-
	INST PROGRAM IMP SERVICES	312	865	5,706	-	-	-	-
	TRAVEL	340	1,717	2,122	-	-	-	-
	SUPPLIES AND MATERIALS	410	476	438	13,950	13,950	13,950	13,950
	NON-CONSUMABLE ITEMS	460	432	-	-	-	-	-
	TOTAL IMPROVEMENT OF INSTRUCTION SERVICES		5,018	13,806	13,950	13,950	13,950	13,950
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	675	-	-	-	-	-
	INSTRUCTION SERVICES	311	250	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	3,357	3,823	18,255	18,255	18,255	18,255
	NON-CONSUMABLE ITEMS	460	519	1,791	-	-	-	-
	TOTAL OFFICE OF THE PRINCIPAL SERVICES ELEMENTARY		5,169	5,614	18,255	18,255	18,255	18,255
2022410182000000	SUPPLIES AND MATERIALS	410	149	458	1,950	1,950	1,950	1,950
	TOTAL OFFICE OF THE PRINCIPAL SERVICES MIDDLE SCHOOL		149	458	1,950	1,950	1,950	1,950
2022410616000000	OTHER NON-INSTR PROF TECH	389						
	SUPPLIES AND MATERIALS	410	982	1,179	4,690	4,690	4,690	4,690
	TOTAL OFFICE OF THE PRINCIPAL SERVICES HIGH SCHOOL		982	1,179	4,690	4,690	4,690	4,690
2022550346000000	FUEL	326	3	3	-	5	5	5
	NON-REIMBURSABLE STUDENT	332	26	88	-	100	100	100
	TOTAL STUDENT TRANSPORTATION		29	91	-	105	105	105
2023300000000000	PROPERTY SERVICES	320	-	-	10,297	10,297	10,297	10,297
	TOTAL COMMUNITY SERVICES		-	-	10,297	10,297	10,297	10,297

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2023390616000000	SUPPLIES AND MATERIALS	410	-	-	10,687	10,687	10,687	10,687
TOTAL OTHER COMMUNITY SERVICE			-	-	10,687	10,687	10,687	10,687
TOTAL SPECIAL REVENUE REQUIREMENTS			54,559	65,860	142,140	141,255	141,255	141,255
TEXT BOOKS ELEMENTARY								
REQUIREMENTS								
2031111000000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	PERS UAL	213	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	TEXTBOOKS	420	14,200	48,231	21,033	45,424	45,424	45,424
	COMPUTER SOFTWARE	470	-	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			14,200	48,231	21,033	45,424	45,424	45,424
2031121000000000	SUBSTITUTES-LICENSED	121	357	-	-	-	-	-
	PERS PENSION	211	25	-	-	-	-	-
	PERS UAL	213	33	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	27	-	-	-	-	-
	WORKERS' COMPENSATION	231	2	-	-	-	-	-
	TEXTBOOKS	420	21,035	29,428	12,516	28,998	28,998	28,998
	COMPUTER SOFTWARE	470	489	514	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH PROGRAMS			21,967	29,942	12,516	28,998	28,998	28,998
2031131000000000	SUBSTITUTES-LICENSED	121	-	360	-	-	-	-
	PERS PENSION	211	-	25	-	-	-	-
	PERS UAL	213	-	31	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	27	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	TEXTBOOKS	420	14,640	29,860	45,341	39,456	39,456	39,456
	COMPUTER SOFTWARE	470	489	514	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			15,129	30,818	45,341	39,456	39,456	39,456
2031291000000000	TEXTBOOKS	420	-	624	-	952	952	952
TOTAL ESL PROGRAMS			-	624	-	952	952	952

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
2037000900000000	RESERVED FOR NEXT YEAR	820	-	-	-	36,841	36,841	36,841
TOTAL UNAPPROPRIATED END FUND BALANCE			-	-	-	36,841	36,841	36,841
TOTAL TEXT BOOK REQUIREMENTS			51,296	109,615	78,890	151,671	151,671	151,671
GENERAL ATHLETICS								
REQUIREMENTS								
2041132616230000	ADMINISTRATORS	113	11,185	11,614	10,732	11,149	11,149	11,149
	SUBSTITUTES-LICENSED	121	2,698	3,420	2,944	3,156	3,156	3,156
	SUBSTITUTES-CLASSIFIED	122	481	-	-	-	-	-
	ADDITIONAL SALARY	130	10,132	14,718	23,750	23,750	23,750	23,750
	PERS PENSION	211	2,425	2,280	5,699	1,253	1,253	1,253
	PERS IAP	212	1,279	1,516	2,069	2,094	2,094	2,094
	PERS UAL	213	2,166	2,560	3,301	3,356	3,356	3,356
	OPSRP PENSION	214	363	944	-	3,953	3,953	3,953
	SOCIAL SECURITY ADMINISTR	220	1,816	2,237	2,863	2,911	2,911	2,911
	WORKERS' COMPENSATION	231	98	84	154	187	187	187
	LICENSED INSURANCE	241	-	1,120	-	-	-	-
	DEFERRED COMP ER	242	-	100	225	225	225	225
	ADMIN INSURANCE	249	2,132	1,136	2,340	2,415	2,415	2,415
	REPAIRS & MAINTENANCE	322	1,498	235	418	450	450	450
	RENTALS	324	-	-	-	-	-	-
	FUEL	326	6,584	5,550	9,950	6,500	6,500	6,500
	NON-REIMBURSABLE STUDENT	332	20,040	17,693	23,000	21,500	21,500	21,500
	TRAVEL	340	2,117	5,540	3,500	1,450	1,450	1,450
	OTHER NON-INSTR PROF TECH	389	-	-	500	539	539	539
	OTHER GEN PROF, TECH SRVS	390	6	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	3,264	4,121	5,500	5,500	5,500	5,500
	NON-CONSUMABLE ITEMS	460	770	-	10,000	6,500	6,500	6,500
	COMPUTER HARDWARE	480	-	364	857	-	-	-
	DUES & FEES	640	1,091	750	1,000	1,000	1,000	1,000
TOTAL GENERAL ATHLETICS			70,146	75,980	108,802	97,888	97,888	97,888
2041132616230010	ADDITIONAL SALARY	130	15,902	16,628	17,139	18,509	18,509	18,509
	PERS PENSION	211	1,094	1,149	2,027	2,236	2,236	2,236
	PERS IAP	212	642	645	527	570	570	570
	PERS UAL	213	1,455	1,447	1,512	1,632	1,632	1,632

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	OPSRP PENSION	214	247	332	342	364	364
	SOCIAL SECURITY ADMINISTR	220	1,206	1,273	1,311	1,416	1,416
	WORKERS' COMPENSATION	231	65	65	74	93	93
	REPAIRS & MAINTENANCE	322	499	480	-	420	420
	RENTALS	324	5,775	4,380	7,875	6,875	6,875
	OTHER GEN PROF, TECH SRVS	390	3,163	2,599	3,325	4,020	4,020
	SUPPLIES AND MATERIALS	410	-	-	200	200	200
	NON-CONSUMABLE ITEMS	460	7,707	1,175	10,050	300	300
	DUES & FEES	640	85	85	100	100	100
TOTAL FOOTBALL			37,840	30,259	44,482	36,735	36,735
2041132616230011	ADDITIONAL SALARY	130	4,059	4,140	6,539	6,637	6,637
	PERS IAP	212	244	248	392	398	398
	PERS UAL	213	371	360	577	585	585
	OPSRP PENSION	214	350	357	830	842	842
	SOCIAL SECURITY ADMINISTR	220	311	317	500	508	508
	WORKERS' COMPENSATION	231	16	16	28	34	34
	RENTALS	324	-	245	250	250	250
	OTHER GEN PROF, TECH SRVS	390	1,533	1,354	2,185	2,213	2,213
	SUPPLIES AND MATERIALS	410	450	447	450	350	350
	NON-CONSUMABLE ITEMS	460	-	2,327	100	150	150
	DUES & FEES	640	148	185	150	150	150
TOTAL GIRLS SOCCER			7,482	9,997	12,001	12,117	12,117
2041132616230012	ADDITIONAL SALARY	130	4,954	5,211	5,646	6,023	6,023
	PERS PENSION	211	445	476	366	390	390
	PERS IAP	212	244	313	121	129	129
	PERS UAL	213	453	453	498	531	531
	OPSRP PENSION	214	152	155	-	-	-
	SOCIAL SECURITY ADMINISTR	220	372	396	432	461	461
	WORKERS' COMPENSATION	231	21	21	25	31	31
	OTHER GEN PROF, TECH SRVS	390	2,064	2,276	3,427	3,473	3,473
	SUPPLIES AND MATERIALS	410	268	-	450	350	350
	NON-CONSUMABLE ITEMS	460	-	2,440	100	150	150
	DUES & FEES	640	148	85	150	150	150
TOTAL BOYS SOCCER			9,122	11,826	11,215	11,688	11,688

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
2041132616230013	ADDITIONAL SALARY	130	6,320	6,550	5,970	6,241	6,241	6,241
	PERS IAP	212	246	263	-	-	-	-
	PERS UAL	213	578	570	527	550	550	550
	OPSRP PENSION	214	353	378	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	484	498	457	477	477	477
	WORKERS' COMPENSATION	231	26	26	26	33	33	33
	OTHER GEN PROF, TECH SRVS	390	2,753	3,794	3,891	3,735	3,735	3,735
	SUPPLIES AND MATERIALS	410	12	-	50	50	50	50
	NON-CONSUMABLE ITEMS	460	67	2,064	100	200	200	200
	DUES & FEES	640	810	435	500	400	400	400
TOTAL VOLLEYBALL			11,649	14,578	11,521	11,686	11,686	11,686
2041132616230014	ADDITIONAL SALARY	130	11,506	11,864	9,349	8,815	8,815	8,815
	PERS PENSION	211	505	515	679	567	567	567
	PERS IAP	212	542	553	561	529	529	529
	PERS UAL	213	1,053	1,032	825	777	777	777
	OPSRP PENSION	214	467	477	712	722	722	722
	SOCIAL SECURITY ADMINISTR	220	860	907	715	674	674	674
	WORKERS' COMPENSATION	231	47	46	39	44	44	44
	OTHER GEN PROF, TECH SRVS	390	3,846	4,230	4,463	4,844	4,844	4,844
	SUPPLIES AND MATERIALS	410	-	-	50	150	150	150
	NON-CONSUMABLE ITEMS	460	2,800	58	100	3,100	3,100	3,100
	DUES & FEES	640	85	85	150	150	150	150
TOTAL GIRLS BASKETBALL			21,711	19,766	17,643	20,372	20,372	20,372
2041132616230015	ADDITIONAL SALARY	130	11,759	9,211	12,174	12,501	12,501	12,501
	PERS PENSION	211	756	771	1,530	1,579	1,579	1,579
	PERS UAL	213	1,076	801	1,074	1,103	1,103	1,103
	SOCIAL SECURITY ADMINISTR	220	900	705	931	956	956	956
	WORKERS' COMPENSATION	231	47	34	51	62	62	62
	OTHER GEN PROF, TECH SRVS	390	5,250	5,280	5,562	6,044	6,044	6,044
	SUPPLIES AND MATERIALS	410	-	-	50	150	150	150
	NON-CONSUMABLE ITEMS	460	2,800	-	100	3,100	3,100	3,100
	DUES & FEES	640	85	85	150	150	150	150
TOTAL BOYS BASKETBALL			22,672	16,887	21,622	25,645	25,645	25,645
2041132616230016	ADDITIONAL SALARY	130	8,573	7,549	7,878	7,996	7,996	7,996

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	PERS PENSION	211	1,197	450	1,429	1,450	1,450
	PERS IAP	212	514	193	473	480	480
	PERS UAL	213	784	657	695	705	705
	SOCIAL SECURITY ADMINISTR	220	648	578	603	612	612
	WORKERS' COMPENSATION	231	35	29	33	40	40
	OTHER GEN PROF, TECH SRVS	390	2,173	1,259	2,000	2,137	2,137
	SUPPLIES AND MATERIALS	410	-	254	200	200	200
	NON-CONSUMABLE ITEMS	460	-	4,994	100	100	100
	DUES & FEES	640	1,875	2,350	2,600	2,750	2,750
TOTAL WRESTLING			15,798	18,312	16,011	16,470	16,470
2041132616230017	EXTRA DUTY COACHING	118	-	-	-	-	-
	ADDITIONAL SALARY	130	4,086	6,136	6,537	6,848	6,848
	PERS PENSION	211	-	554	-	-	-
	PERS IAP	212	-	130	-	-	-
	PERS UAL	213	374	534	577	604	604
	OPSRP PENSION	214	-	187	-	-	-
	SOCIAL SECURITY ADMINISTR	220	313	470	500	524	524
	WORKERS' COMPENSATION	231	17	23	28	35	35
	RENTALS	324	221	229	250	275	275
	OTHER GEN PROF, TECH SRVS	390	1,700	2,946	4,767	4,839	4,839
	SUPPLIES AND MATERIALS	410	238	682	500	500	500
	NON-CONSUMABLE ITEMS	460	578	883	3,250	100	100
	DUES & FEES	640	85	85	85	100	100
TOTAL BASEBALL			7,611	12,859	16,494	13,825	13,825
2041132616230018	ADDITIONAL SALARY	130	7,216	7,590	7,954	8,073	8,073
	PERS UAL	213	660	660	702	712	712
	SOCIAL SECURITY ADMINISTR	220	552	581	608	618	618
	WORKERS' COMPENSATION	231	29	28	33	40	40
	REPAIRS & MAINTENANCE	322	-	322	-	-	-
	RENTALS	324	272	261	250	275	275
	OTHER GEN PROF, TECH SRVS	390	2,778	2,347	4,472	4,611	4,611
	SUPPLIES AND MATERIALS	410	642	1,217	500	500	500
	NON-CONSUMABLE ITEMS	460	3,778	-	250	3,350	3,350
	DUES & FEES	640	85	85	85	100	100
TOTAL SOFTBALL			16,012	13,091	14,854	18,279	18,279

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2041132616230019	ADDITIONAL SALARY	130	14,952	16,010	17,376	18,070	18,070	18,070
	PERS PENSION	211	441	771	860	917	917	917
	PERS IAP	212	345	498	341	363	363	363
	PERS UAL	213	1,368	1,393	1,533	1,594	1,594	1,594
	OPSRP PENSION	214	591	240	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,141	1,226	1,329	1,382	1,382	1,382
	WORKERS' COMPENSATION	231	61	61	75	91	91	91
	REPAIRS & MAINTENANCE	322	-	-	100	100	100	100
	OTHER GEN PROF, TECH SRVS	390	-	-	150	150	150	150
	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	-	320	3,000	500	500	500
	DUES & FEES	640	570	530	600	600	600	600
TOTAL TRACK			19,469	21,050	25,564	23,967	23,967	23,967
2041132616230020	ADDITIONAL SALARY	130	3,343	3,577	3,815	3,872	3,872	3,872
	PERS PENSION	211	-	-	692	702	702	702
	PERS IAP	212	-	-	229	232	232	232
	PERS UAL	213	306	311	336	342	342	342
	OPSRP PENSION	214	289	309	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	256	274	292	296	296	296
	WORKERS' COMPENSATION	231	13	14	16	20	20	20
	OTHER GEN PROF, TECH SRVS	390	-	-	100	100	100	100
	SUPPLIES AND MATERIALS	410	-	-	250	250	250	250
	NON-CONSUMABLE ITEMS	460	-	-	1,200	200	200	200
	DUES & FEES	640	713	855	900	1,250	1,250	1,250
TOTAL CROSS COUNTRY			4,920	5,339	7,830	7,264	7,264	7,264
2041132616230021	ADDITIONAL SALARY	130	-	3,610	3,842	4,098	4,098	4,098
	PERS IAP	212	-	217	231	246	246	246
	PERS UAL	213	-	314	339	361	361	361
	OPSRP PENSION	214	-	312	488	520	520	520
	SOCIAL SECURITY ADMINISTR	220	-	276	294	313	313	313
	WORKERS' COMPENSATION	231	-	15	16	21	21	21
	DUES & FEES	640	-	-	200	200	200	200
TOTAL CHEER			-	4,744	5,410	5,759	5,759	5,759

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2041132616230024	ADDITIONAL SALARY	130	-	-	1,099	1,171	1,171	1,171
	PERS PENSION	211	-	-	199	212	212	212
	PERS IAP	212	-	-	66	70	70	70
	PERS UAL	213	-	-	97	103	103	103
	SOCIAL SECURITY ADMINISTR	220	-	-	84	90	90	90
	WORKERS' COMPENSATION	231	-	-	6	8	8	8
	SUPPLIES AND MATERIALS	410	-	-	500	500	500	500
TOTAL UNIFIED BASKETBALL			-	-	2,051	2,154	2,154	2,154
TOTAL ATHLETICS REQUIREMENTS			244,430	254,687	315,500	303,849	303,849	303,849
VENETA STUDENT BODY								
REQUIREMENTS								
2051113346000000	SUPPLIES AND MATERIALS	410	-	7,271	15,000	17,500	17,500	17,500
TOTAL ELEMENTARY EXTRACURRICULAR			-	7,271	15,000	17,500	17,500	17,500
TOTAL VENETA STUDENT BODY REQUIREMENTS			-	7,271	15,000	17,500	17,500	17,500
ELMIRA HIGH SCHOOL STUDENT BODY								
2061132616000000	SUPPLIES AND MATERIALS	410	202,738	281,447	365,000	393,250	393,250	393,250
TOTAL HIGH SCHOOL EXTRACURRICULAR			202,738	281,447	365,000	393,250	393,250	393,250
TOTAL ELMIRA HIGH SCHOOL STUDENT BODY REQUIREMENTS			202,738	281,447	365,000	393,250	393,250	393,250
ELEMENTARY EXTRA CURRICULAR								
REQUIREMENTS								
2071113000000000	SUBSTITUTES-LICENSED	121	357	810	1,472	1,472	1,472	1,472
	SUBSTITUTES-CLASSIFIED	122	118	-	-	-	-	-
	ADDITIONAL SALARY	130	4,300	5,800	2,000	2,000	2,000	2,000
	PERS PENSION	211	-	40	267	267	267	267
	PERS IAP	212	72	168	120	120	120	120
	PERS UAL	213	345	575	306	306	306	306
	OPSRP PENSION	214	101	224	254	254	254	254
	SOCIAL SECURITY ADMINISTR	220	356	497	266	266	266	266
	WORKERS' COMPENSATION	231	19	25	15	17	17	17

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
PROPERTY SERVICES	320	4,940	4,592	6,000	5,000	5,000	5,000
FUEL	326	131	126	175	200	200	200
REIMBURSABLE STUDENT TRAN	331	276	295	300	500	500	500
OTHER NON-INSTR PR	389	-	300	-	7,162	7,162	7,162
OTHER GEN PROF, TECH SRVS	390	900	5,702	1,000	5,700	5,700	5,700
SUPPLIES AND MATERIALS	410	5,227	1,194	5,500	1,573	1,573	1,573
TOTAL ELEMENTARY EXTRACURRICULAR		17,142	20,350	17,675	24,837	24,837	24,837
TOTAL OUTDOOR SCHOOL REQUIREMENTS		17,142	20,350	17,675	24,837	24,837	24,837
ELMIRA ELEMENTARY STUDENT BODY							
REQUIREMENTS							
2081113179000000 SUPPLIES AND MATERIALS	410	-	9,744	13,000	15,480	15,480	15,480
TOTAL ELEMENTARY EXTRACURRICULAR		-	9,744	13,000	15,480	15,480	15,480
TOTAL ELMIRA ELEMENTARY STUDENT BODY REQUIREMENTS		-	9,744	13,000	15,480	15,480	15,480
FERN RIDGE MIDDLE SCHOOL STUDENT BODY							
REQUIREMENTS							
2091122182000000 SUPPLIES AND MATERIALS	410	13,111	13,357	35,000	40,000	40,000	40,000
TOTAL MIDDLE SCHOOL EXTRACURRICULAR		13,111	13,357	35,000	40,000	40,000	40,000
TOTAL FRMS STUDENT BODY REQUIREMENTS		13,111	13,357	35,000	40,000	40,000	40,000
PEEK GRANT							
REQUIREMENTS							
2101111346000000 LICENSED SALARIES	111	-	-	56,716	100,000	100,000	100,000
PERS IAP	212	-	-	3,403	-	-	-
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	100,000	100,000	100,000

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL PEEK GRANT REQUIREMENTS			-	-	95,785	100,000	100,000	100,000
MISC. GRANTS								
REQUIREMENTS								
2121111000000000	OTHER NON-INSTR PROF TECH	389	-	-	100,000	75,000	75,000	75,000
2121121182000000	OTHER NON-INSTR PROF TECH	389	-	-	100,000	75,000	75,000	75,000
2122541000000000	OTHER NON-INSTR PROF TECH	389	-	-	100,000	75,000	75,000	75,000
2121131616000000	OTHER NON-INSTR PROF TECH	389	-	-	100,000	75,000	75,000	75,000
TOTAL INSTRUCTION SERVICES			-	-	400,000	300,000	300,000	300,000
2122410000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	100,000	100,000	100,000
TOTAL SUPPORT SERVICES			-	-	-	100,000	100,000	100,000
TOTAL MISC. GRANTS REQUIREMENTS			-	-	400,000	400,000	400,000	400,000
FACILITY GRANT								
REQUIREMENTS								
2401121000000000	OTHER NON-INSTR PROF TECH	389	-	652	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH PROGRAMS			-	652	-	-	-	-
2402541000000000	OTHER NON-INSTR PROF TECH	389	-	233,268	140,000	-	-	-
TOTAL SERVICE AREA DIRECTION			-	233,268	140,000	-	-	-
TOTAL FACILITY GRANT REQUIREMENTS			-	233,920	140,000	-	-	-
IDEA								
REQUIREMENTS								
2451220428320000	LICENSED SALARIES	111	-	-	-	70,144	70,144	70,144
	PERS PENSION	211	-	-	-	12,724	12,724	12,724
	PERS IAP	212	-	-	-	4,209	4,209	4,209
	PERS UAL	213	-	-	-	6,187	6,187	6,187
	SOCIAL SECURITY ADMINISTR	220	-	-	-	5,366	5,366	5,366
	WORKERS' COMPENSATION	231	-	-	-	332	332	332
	LICENSED INSURANCE	241	-	-	-	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	-	-	900	900	900
TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH			-	-	-	118,462	118,462	118,462

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
DISABILITIES								
2451250428320000	LICENSED SALARIES	111	118,091	122,711	126,931	61,193	61,193	61,193
	CLASSIFIED SALARIES	112	62,984	71,448	74,794	53,193	53,193	53,193
	SUBSTITUTES-LICENSED	121	5,707	3,332	3,680	-	-	-
	SUBSTITUTES-CLASSIFIED	122	3,422	3,283	3,593	-	-	-
	ADDITIONAL SALARY	130	142	-	-	-	-	-
	PERS PENSION	211	16,556	17,256	24,344	11,100	11,100	11,100
	PERS IAP	212	10,770	11,475	11,880	6,753	6,753	6,753
	PERS UAL	213	17,187	17,467	18,434	10,089	10,089	10,089
	OPSRP PENSION	214	5,351	6,009	9,018	6,516	6,516	6,516
	SOCIAL SECURITY ADMINISTR	220	14,227	15,124	15,988	8,751	8,751	8,751
	WORKERS' COMPENSATION	231	796	788	856	561	561	561
	LICENSED INSURANCE	241	33,000	34,800	36,000	18,600	18,600	18,600
	DEFERRED COMP ER	242	975	1,800	1,800	900	900	900
	CLASSIFIED INSURANCE	245	55,543	59,400	61,560	46,170	46,170	46,170
	SUPPLIES AND MATERIALS	410	-	-	3,609	-	-	-
	GRANT INDIRECT CHARGES	690	6,895	7,298	7,777	-	-	-
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES			351,645	372,191	400,264	223,826	223,826	223,826
2452140428320340	INST, PROF, TECH SERVICES	310	416	1,300	-	-	-	-
TOTAL PSYCHOLOGICAL SERVICES			416	1,300	-	-	-	-
2452190428320422	TRAVEL	340	332	199	-	-	-	-
	GRANT INDIRECT CHARGES	690	7	-	-	-	-	-
TOTAL SPEECH AND PATHOLOGY and AUDIOLOGY SERVICES			339	199	-	-	-	-
2452230428320421	SUBSTITUTES-LICENSED	121	-	-	1,000	-	-	-
TOTAL ASSESSMENT AND TESTING			-	-	1,000	-	-	-
2452240428320422	SUBSTITUTES-LICENSED	121	713	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	174	-	-	-	-	-
	ADDITIONAL SALARY	130	968	2,062	-	-	-	-
	PERS PENSION	211	66	54	-	-	-	-
	PERS IAP	212	32	106	-	-	-	-
	PERS UAL	213	135	179	-	-	-	-

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	OPSRP PENSION	214	17	83	-	-	-
	SOCIAL SECURITY ADMINISTR	220	139	157	-	-	-
	WORKERS' COMPENSATION	231	8	9	-	-	-
	INST PROGRAM IMP SERVICES	312	80	-	2,652	-	-
	TRAVEL	340	150	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	2,316	-	-
	GRANT INDIRECT CHARGES	690	50	-	47	-	-
	TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		2,531	2,649	5,015	-	-
	TOTAL IDEA REQUIREMENTS		354,931	376,339	406,279	342,288	342,288
			SIA				
	REQUIREMENTS						
2511111000000000	LICENSED SALARIES	111	-	-	-	48,002	48,002
	CLASSIFIED SALARIES	112	-	-	-	16,561	16,561
	PERS PENSION	211	-	-	-	3,004	3,004
	PERS IAP	212	-	-	-	3,874	3,874
	PERS UAL	213	-	-	-	5,694	5,694
	OPSRP PENSION	214	-	-	-	6,091	6,091
	SOCIAL SECURITY ADMINISTR	220	-	-	-	4,939	4,939
	WORKERS' COMPENSATION	231	-	-	-	320	320
	LICENSED INSURANCE	241	-	-	-	18,600	18,600
	DEFERRED COMP ER	242	-	-	-	900	900
	CLASSIFIED INSURANCE	245	-	-	-	15,390	15,390
	SUPPLIES AND MATERIALS	410	-	-	-	5,205	5,205
	GRANT INDIRECT CHARGES	690	-	-	-	8,634	8,634
	TOTAL ELEMENTARY PROGRAMS		-	-	-	137,214	137,214
2511121182000000	LICENSED SALARIES	111	-	-	-	48,002	48,002
	CLASSIFIED SALARIES	112	-	-	-	16,615	16,615
	SUBSTITUTES-LICENSED	121	-	-	-	-	-
	PERS IAP	212	-	-	-	4,346	4,346
	PERS UAL	213	-	-	-	5,699	5,699
	OPSRP PENSION	214	-	-	-	8,200	8,200
	SOCIAL SECURITY ADMINISTR	220	-	-	-	4,943	4,943
	WORKERS' COMPENSATION	231	-	-	-	321	321
	LICENSED INSURANCE	241	-	-	-	18,600	18,600
	DEFERRED COMP ER	242	-	-	-	900	900

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	CLASSIFIED INSURANCE	245	-	-	17,100	17,100	17,100
	SUPPLIES AND MATERIALS	410	-	-	388	388	388
	GRANT INDIRECT CHARGES	690	-	-	8,460	8,460	8,460
	TOTAL MIDDLE SCHOOL PROGRAMS		-	-	133,574	133,574	133,574
2511131616000000	LICENSED SALARIES	111	-	-	-	-	-
	CLASSIFIED SALARIES	112	-	-	7,121	7,121	7,121
	ADDITIONAL SALARY	130	-	-	5,120	5,120	5,120
	PERS IAP	212	-	-	935	935	935
	PERS UAL	213	-	-	1,080	1,080	1,080
	OPSRP PENSION	214	-	-	1,553	1,553	1,553
	SOCIAL SECURITY ADMINISTR	220	-	-	936	936	936
	WORKERS' COMPENSATION	231	-	-	63	63	63
	SUPPLIES AND MATERIALS	410	-	-	4,192	4,192	4,192
	GRANT INDIRECT CHARGES	690	-	-	1,050	1,050	1,050
	TOTAL HIGH SCHOOL PROGRAMS		-	-	22,050	22,050	22,050
2511283616000000	LICENSED SALARIES	111	-	-	-	-	-
	CLASSIFIED SALARIES	112	-	-	16,615	16,615	16,615
	PERS IAP	212	-	-	1,465	1,465	1,465
	PERS UAL	213	-	-	1,465	1,465	1,465
	OPSRP PENSION	214	-	-	2,108	2,108	2,108
	SOCIAL SECURITY ADMINISTR	220	-	-	1,271	1,271	1,271
	WORKERS' COMPENSATION	231	-	-	90	90	90
	CLASSIFIED INSURANCE	245	-	-	17,100	17,100	17,100
	SUPPLIES AND MATERIALS	410	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	2,006	2,006	2,006
	TOTAL DISTRICT ALTERNATIVE PROGRAMS		-	-	42,120	42,120	42,120
251212017900000	LICENSED SALARIES	111	-	-	48,002	48,002	48,002
	CLASSIFIED SALARIES	112	-	-	-	-	-
	PERS IAP	212	-	-	2,880	2,880	2,880
	PERS UAL	213	-	-	4,234	4,234	4,234
	OPSRP PENSION	214	-	-	6,091	6,091	6,091
	SOCIAL SECURITY ADMINISTR	220	-	-	3,672	3,672	3,672
	WORKERS' COMPENSATION	231	-	-	233	233	233
	DEFERRED COMP ER	242	-	-	900	900	900

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	CLASSIFIED INSURANCE	245	-	-	18,600	18,600	18,600
	SUPPLIES AND MATERIALS	410	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	4,231	4,231	4,231
	Subtotal - Elmira Elementary		-	-	88,843	88,843	88,843
2512120346000000	LICENSED SALARIES	111	-	-	48,002	48,002	48,002
	CLASSIFIED SALARIES	112	-	-	-	-	-
	PERS IAP	212	-	-	2,880	2,880	2,880
	PERS UAL	213	-	-	4,234	4,234	4,234
	OPSRP PENSION	214	-	-	6,091	6,091	6,091
	SOCIAL SECURITY ADMINISTR	220	-	-	3,672	3,672	3,672
	WORKERS' COMPENSATION	231	-	-	233	233	233
	DEFERRED COMP ER	242	-	-	900	900	900
	CLASSIFIED INSURANCE	245	-	-	18,600	18,600	18,600
	SUPPLIES AND MATERIALS	410	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	4,230	4,230	4,230
	Subtotal - Veneta Elementary		-	-	88,842	88,842	88,842
2512120182000000	LICENSED SALARIES	111	-	-	48,002	48,002	48,002
	CLASSIFIED SALARIES	112	-	-	-	-	-
	PERS IAP	212	-	-	2,880	2,880	2,880
	PERS UAL	213	-	-	4,234	4,234	4,234
	OPSRP PENSION	214	-	-	6,091	6,091	6,091
	SOCIAL SECURITY ADMINISTR	220	-	-	3,672	3,672	3,672
	WORKERS' COMPENSATION	231	-	-	234	234	234
	DEFERRED COMP ER	242	-	-	900	900	900
	CLASSIFIED INSURANCE	245	-	-	18,600	18,600	18,600
	SUPPLIES AND MATERIALS	410	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	4,230	4,230	4,230
	Subtotal - Fern Ridge Middle School		-	-	88,843	88,843	88,843
2512120616000000	LICENSED SALARIES	111	-	-	48,002	48,002	48,002
	CLASSIFIED SALARIES	112	-	-	-	-	-
	PERS IAP	212	-	-	2,880	2,880	2,880
	PERS UAL	213	-	-	4,234	4,234	4,234
	OPSRP PENSION	214	-	-	6,091	6,091	6,091
	SOCIAL SECURITY ADMINISTR	220	-	-	3,672	3,672	3,672

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	WORKERS' COMPENSATION	231	-	-	233	233	233
	DEFERRED COMP ER	242	-	-	900	900	900
	CLASSIFIED INSURANCE	245	-	-	18,600	18,600	18,600
	SUPPLIES AND MATERIALS	410	-	-	1,551	1,551	1,551
	COMPUTER SOFTWARE	470	-	-	11,500	11,500	11,500
	GRANT INDIRECT CHARGES	690	-	-	4,883	4,883	4,883
	Subtotal - Elmira High School		-	-	102,546	102,546	102,546
	TOTAL GUIDANCE SERVICES		-	-	369,074	369,074	369,074
2512210000000000	INST PROGRAM IMP SERVICES	312	-	-	26,382	26,382	26,382
	COMPUTER SOFTWARE	470	-	-	4,000	4,000	4,000
	GRANT INDIRECT CHARGES	690	-	-	1,519	1,519	1,519
	TOTAL SUPPORT SERVICES		-	-	31,901	31,901	31,901
2512660000000000	LICENSED SALARIES	111	-	-	-	-	-
	CLASSIFIED SALARIES	112	-	-	20,478	20,478	20,478
	PERS IAP	212	-	-	1,806	1,806	1,806
	PERS UAL	213	-	-	1,806	1,806	1,806
	OPSRP PENSION	214	-	-	2,599	2,599	2,599
	SOCIAL SECURITY ADMINISTR	220	-	-	1,567	1,567	1,567
	WORKERS' COMPENSATION	231	-	-	108	108	108
	DEFERRED COMP ER	242	-	-	-	-	-
	CLASSIFIED INSURANCE	245	-	-	17,100	17,100	17,100
	SUPPLIES AND MATERIALS	410	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	2,273	2,273	2,273
	TOTAL TECHNOLOGY SERVICES		-	-	47,737	47,737	47,737
2513300000000000	OTHER GEN PROF, TECH SRVS	390	-	-	135,000	135,000	135,000
	GRANT INDIRECT CHARGES	690	-	-	6,750	6,750	6,750
	TOTAL OTHER COMMUNITY SERVICES		-	-	141,750	141,750	141,750
2514150000000000	BUILDING ACQUISITION	520	-	-	175,000	175,000	175,000
	GRANT INDIRECT CHARGES	690	-	-	8,750	8,750	8,750
	TOTAL BUILDING ACQUISITIONS		-	-	183,750	183,750	183,750

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
2515200000000000	FUND MODIFICATIONS	710	-	-	-	45,000	45,000	45,000
TOTAL TRANSFER OF FUNDS			-	-	-	45,000	45,000	45,000
TOTAL SIA REQUIREMENTS			-	-	-	1,154,170	1,154,170	1,154,170

TITLE I-A

REQUIREMENTS

2621272450000000	LICENSED SALARIES	111	68,735	70,294	71,348	72,418	72,418	72,418
	CLASSIFIED SALARIES	112	166,568	202,214	198,458	173,759	173,759	173,759
	SUBSTITUTES-LICENSED	121	1,248	1,981	1,840	1,973	1,973	1,973
	SUBSTITUTES-CLASSIFIED	122	10,843	11,528	6,158	6,158	6,158	6,158
	TEMPORARY-LICENSED	123	-	44	-	-	-	-
	ADDITIONAL SALARY	130	-	2,318	-	-	-	-
	PERS PENSION	211	12,455	12,870	18,318	18,616	18,616	18,616
	PERS IAP	212	12,384	15,091	15,732	14,395	14,395	14,395
	PERS UAL	213	22,571	25,082	24,502	22,430	22,430	22,430
	OPSRP PENSION	214	10,338	14,032	21,474	18,454	18,454	18,454
	SOCIAL SECURITY ADMINISTR	220	17,918	21,359	21,252	19,455	19,455	19,455
	WORKERS' COMPENSATION	231	1,080	1,193	1,174	1,258	1,258	1,258
	LICENSED INSURANCE	241	16,374	17,400	18,000	18,600	18,600	18,600
	CLASSIFIED INSURANCE	245	83,996	94,146	141,929	138,509	138,509	138,509
	ADMIN INSURANCE	249	-	-	-	-	-	-
	INST PROGRAM IMP SERVICES	312	2,200	-	-	-	-	-
	TRAVEL	340	280	382	-	400	400	400
	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,398	1,919	-	2,000	2,000	2,000
	TEXTBOOKS	420	9,009	13,085	9,000	11,258	11,258	11,258
	NON-CONSUMABLE ITEMS	460	59	-	-	-	-	-
	COMPUTER SOFTWARE	470	7,313	7,313	7,313	7,300	7,300	7,300
	COMPUTER HARDWARE	480	1,291	37	-	75	75	75
	GRANT INDIRECT CHARGES	690	8,921	10,246	10,803	10,120	10,120	10,120
TOTAL TITLE I			454,980	522,533	567,301	537,178	537,178	537,178
2622110450000000	REIMBURSABLE STUDENT	331	-	2,493	-	2,000	2,000	2,000
	TRAVEL	340	-	1,482	-	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	273	333	-	400	400	400

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	DUES & FEES	640	-	451	-	400	400
	GRANT INDIRECT CHARGES	690	5	95	-	100	100
	TOTAL ATTENDANCE & SOCIAL WORK SERVICES		278	4,854	-	3,900	3,900
2622230450000000	DATA PROCESS	386	1,026	-	-	-	-
	GRANT INDIRECT CHARGES	690	21	-	-	-	-
	TOTAL ASSESSMENT AND TESTING		1,046	-	-	-	-
2622240450000000	GRANT INDIRECT CHARGES	690	20	-	-	-	-
	TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		20	-	-	-	-
2623300450000000	SUPPLIES & MATERIALS	410	-	378	-	-	-
	GRANT INDIRECT CHA	690	-	8	-	-	-
	TOTAL COMMUNITY SERVICES		-	386	-	-	-
	TOTAL TITLE I REQUIREMENTS		456,324	527,773	567,301	541,078	541,078
OEA WELLNESS GRANT							
REQUIREMENTS							
2642649000000000	ADDITIONAL SALARY	130	-	2,684	5,000	5,000	5,000
	PERS PENSION	211	-	287	907	907	907
	PERS IAP	212	-	161	300	300	300
	PERS UAL	213	-	234	441	441	441
	OPSRP PENSION	214	-	54	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	204	383	383	383
	WORKERS' COMPENSATION	231	-	10	19	22	22
	OTHER INST, PROF & TECH	319	-	4,100	5,300	5,300	5,300
	DATA PROCESS	386	-	-	6,700	-	-
	OTHER NON-INSTR PR	389	-	400	-	947	947
	SUPPLIES AND MATERIALS	410	-	4,391	5,950	5,000	5,000
	TOTAL OTHER STAFF SERVICES		-	12,524	25,000	18,300	18,300
2642690000000000	DATA PROCESS	386	-	6,615	-	6,700	6,700
	TOTAL OTHER SUPPORT SERVICES-CENTRAL		-	6,615	-	6,700	6,700
	TOTAL WELLNESS GRANT REQUIREMENTS		-	19,139	25,000	25,000	25,000

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
NFL GRANT								
REQUIREMENTS								
2661132616000000	ADDITIONAL SALARY	130	-	9,822	-	-	-	-
	PERS IAP	212	-	638	-	-	-	-
	PERS UAL	213	-	924	-	-	-	-
	OPSRP PENSION	214	-	917	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	836	-	-	-	-
	WORKERS' COMPENSATION	231	-	6	-	-	-	-
	TRAVEL	340	-	157	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	5,000	-	-	-
TOTAL HIGH SCHOOL EXTRACURRICULAR			-	13,300	5,000	-	-	-
TOTAL NFL GRANT REQUIREMENTS			-	13,300	5,000	-	-	-
WLTLC - TITLE GRANT								
REQUIREMENTS								
2695300128000000	TRANSITS	720	-	-	92,610	85,000	85,000	85,000
TOTAL WLTLC TITLE			-	-	92,610	85,000	85,000	85,000
TOTAL WLTLC TITLE REQUIREMENTS			-	-	92,610	85,000	85,000	85,000
TITLE IV-A								
REQUIREMENTS								
2701121182000000	CLASSIFIED SALARIES	112	7,213	5,086	8,888	9,718	9,718	9,718
	SUBSTITUTES-CLASSIFIED	122	301	3,052	513	513	513	513
	PERS PENSION	211	-	-	93	93	93	93
	PERS IAP	212	197	286	514	575	575	575
	PERS UAL	213	688	708	829	902	902	902
	OPSRP PENSION	214	283	586	1,086	1,216	1,216	1,216
	SOCIAL SECURITY ADMINISTR	220	575	623	719	783	783	783
	WORKERS' COMPENSATION	231	36	35	42	53	53	53
	REPAIRS & MAINTENANCE	322	-	765	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	19,211	-	-	-
	NON-CONSUMABLE ITEM	460	-	3,901	-	4,607	4,607	4,607
	GRANT INDIRECT CHARGES	690	186	301	637	640	640	640

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TOTAL MIDDLE SCHOOL PROGRAMS			9,478	15,342	32,532	19,100	19,100	19,100
2701131616000000	REPAIRS & MAINTENANCE	322	-	3,662	-	3,500	3,500	3,500
	NON-CONSUMABLE ITEM	460	-	10,004	-	10,000	10,000	10,000
	GRANT INDIRECT CHARGES	690	-	273	-	400	400	400
TOTAL HIGH SCHOOL PROGRAMS			-	13,940	-	13,900	13,900	13,900
2702321000000000	REPAIRS & MAINTENANCE	322	-	1,378	-	-	-	-
	NON-CONSUMABLE ITEM	460	-	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	28	-	-	-	-
TOTAL SUPERINTENDENT			-	1,406	-	-	-	-
TOTAL TITLE IV REQUIREMENTS			9,478	30,687	32,532	33,000	33,000	33,000

PERKINS GRANT

REQUIREMENTS								
2711131616000000	NON-CONSUMABLE ITEMS	460	-	3,385	-	4,000	4,000	4,000
TOTAL HIGH SCHOOL PROGRAMS			-	3,385	-	4,000	4,000	4,000
TOTAL PERKINS GRANT REQUIREMENTS			-	3,385	-	4,000	4,000	4,000

MEASURE 98

REQUIREMENTS								
2891131616000000	LICENSED SALARIES	111	-	23,606	52,318	24,320	24,320	24,320
	PERS IAP	212	-	1,416	3,139	1,459	1,459	1,459
	PERS UAL	213	-	2,054	4,614	2,145	2,145	2,145
	OPSRP PENSION	214	-	2,037	6,640	3,086	3,086	3,086
	SOCIAL SECURITY ADMINISTR	220	-	1,811	4,002	1,860	1,860	1,860
	WORKERS' COMPENSATION	231	-	92	221	118	118	118
	LICENSED INSURANCE	241	-	8,700	19,500	9,300	9,300	9,300
	DEFERRED COMP ER	242	-	-	450	450	450	450
	OTHER GEN PROF, TECH SRVS	390	-	-	1,500	1,500	1,500	1,500
	SUPPLIES AND MATERIALS	410	-	-	7,000	7,000	7,000	7,000
	NON-CONSUMABLE ITEMS	460	-	1,360	2,000	2,000	2,000	2,000
	DEPRECIABLE EQUIPMENT	540	-	-	44,400	-	-	-
	DUES & FEES	640	-	-	329	329	329	329

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	GRANT INDIRECT CHARGES	690	-	822	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			-	41,898	146,113	53,567	53,567	53,567
2891283616000000	LICENSED SALARIES	111	-	-	-	72,418	72,418	72,418
	PERS PENSION	211	-	-	-	13,137	13,137	13,137
	PERS IAP	212	-	-	-	4,345	4,345	4,345
	PERS UAL	213	-	-	-	6,387	6,387	6,387
	SOCIAL SECURITY ADMINISTR	220	-	-	-	5,540	5,540	5,540
	WORKERS' COMPENSATION	231	-	-	-	343	343	343
	LICENSED INSURANCE	241	-	-	-	18,600	18,600	18,600
	DEFERRED COMP ER	242	-	-	-	900	900	900
TOTAL DISTRICT ALTERNATIVE PROGRAMS			-	-	-	121,670	121,670	121,670
2892124182000000	LICENSED SALARIES	111	9,707	9,902	10,048	10,195	10,195	10,195
	PERS PENSION	211	1,355	1,382	1,823	1,849	1,849	1,849
	PERS IAP	212	582	594	603	612	612	612
	PERS UAL	213	888	861	886	899	899	899
	SOCIAL SECURITY ADMINISTR	220	738	752	769	780	780	780
	WORKERS' COMPENSATION	231	39	38	40	48	48	48
	LICENSED INSURANCE	241	2,751	2,901	3,000	3,099	3,099	3,099
	DEFERRED COMP ER	242	150	150	150	150	150	150
	SUPPLIES AND MATERIALS	410	-	-	4,000	4,000	4,000	4,000
	GRANT INDIRECT CHARGES	690	324	332	-	-	-	-
TOTAL INFORMATION SERVICES			16,535	16,912	21,319	21,632	21,632	21,632
2892124616000000	LICENSED SALARIES	111	48,526	49,496	50,241	50,998	50,998	50,998
	SUBSTITUTES-LICENSED	121	89	1,081	-	-	-	-
	ADDITIONAL SALARY	130	-	1,700	-	-	-	-
	PERS PENSION	211	6,774	7,197	9,114	9,251	9,251	9,251
	PERS IAP	212	2,912	3,072	3,014	3,060	3,060	3,060
	PERS UAL	213	4,448	4,548	4,431	4,498	4,498	4,498
	SOCIAL SECURITY ADMINISTR	220	3,693	3,973	3,843	3,901	3,901	3,901
	WORKERS' COMPENSATION	231	198	200	201	244	244	244
	LICENSED INSURANCE	241	13,749	14,499	15,000	15,501	15,501	15,501
	DEFERRED COMP ER	242	750	750	750	750	750	750
	INST PROGRAM IMP S	312	-	-	6,000	6,000	6,000	6,000
	FUEL	326	13	19	-	-	-	-

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
REIMBURSABLE STUDENT TRAN	331	99	54	-	-	-	-
TRAVEL	340	775	525	3,750	3,750	3,750	3,750
POSTAGE	353	-	-	500	500	500	500
PRINTING AND BINDING	355	45	870	-	-	-	-
OTHER NON-INSTR PRO	389	-	-	10,000	-	-	-
OTHER GEN PROF, TECH SRVS	390	5,983	1,536	4,500	4,500	4,500	4,500
SUPPLIES AND MATERIALS	410	4,168	5,709	31,000	5,800	5,800	5,800
TEXTBOOKS	420	-	1,996	5,000	4,154	4,154	4,154
NON-CONSUMABLE ITEMS	460	3,554	23,376	-	-	-	-
COMPUTER SOFTWARE	470	-	11,175	2,000	2,000	2,000	2,000
COMPUTER HARDWARE	480	2,583	9,720	-	5,000	5,000	5,000
DEPRECIABLE EQUIPMENT	540	30,894	-	-	-	-	-
DUES & FEES	640	-	150	-	-	-	-
GRANT INDIRECT CHARGES	690	2,583	2,833	-	-	-	-
TOTAL INFORMATION SERVICES		131,836	144,479	149,344	119,907	119,907	119,907
TOTAL MEASURE 98 REQUIREMENTS		148,371	203,288	316,776	316,776	316,776	316,776
TITLE II							
REQUIREMENTS							
2931111450000000	LICENSED SALARIES	111	39,502	41,783	-	-	-
	ADDITIONAL SALARY	130	-	-	-	35,000	35,000
	PERS PENSION	211	-	-	-	6,349	6,349
	PERS IAP	212	1,185	2,507	-	2,100	2,100
	PERS UAL	213	3,614	3,635	-	3,087	3,087
	OPSRP PENSION	214	1,704	3,606	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,938	3,118	-	2,678	2,678
	WORKERS' COMPENSATION	231	167	166	-	157	157
	LICENSED INSURANCE	241	17,798	17,400	-	-	-
	GRANT INDIRECT CHARGES	690	1,338	1,444	-	-	-
TOTAL ELEMENTARY PROGRAMS		68,248	73,659	-	49,371	49,371	49,371
2932240450000000	SUBSTITUTES-LICENSED	121	3,745	3,242	-	-	-
	SUBSTITUTES-CLASSIFIED	122	269	-	-	-	-
	ADDITIONAL SALARY	130	2,071	283	20,000	18,000	18,000
	PERS PENSION	211	59	139	3,628	3,265	3,265
	PERS IAP	212	96	17	1,200	1,080	1,080

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

		2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
PERS UAL	213	510	307	1,764	1,588	1,588	1,588
OPSRP PENSION	214	138	47	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	461	265	1,530	1,377	1,377	1,377
WORKERS' COMPENSATION	231	27	13	74	81	81	81
INST, PROF, TECH SERVICES	310	1,694	2,574	-	-	-	-
INST PROGRAM IMP SERVICES	312	7,045	555	39,510	-	-	-
TRAVEL	340	1,082	-	-	-	-	-
SUPPLIES AND MATERIALS	410	3,052	-	-	-	-	-
NON-CONSUMABLE ITEMS	460	873	-	-	-	-	-
GRANT INDIRECT CHARGES	690	422	149	1,381	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		21,543	7,590	69,087	25,391	25,391	25,391
TOTAL TITLE II REQUIREMENTS		89,791	81,249	69,087	74,762	74,762	74,762

MISC. GRANTS (KITS, FRC, ETC.)

REQUIREMENTS							
2951131616012000	CLASSIFIED SALARIES	112	20,719	21,166	21,382	21,382	21,382
	SUBSTITUTES-LICENSED	121	178	-	-	-	-
	PERS PENSION	211	2,892	2,955	3,879	3,879	3,879
	PERS IAP	212	1,243	1,270	1,283	1,283	1,283
	PERS UAL	213	1,912	1,841	1,886	1,886	1,886
	SOCIAL SECURITY ADMINISTR	220	1,480	1,521	1,636	1,636	1,636
	WORKERS' COMPENSATION	231	93	88	94	109	109
	CLASSIFIED INSURANCE	245	10,600	11,001	11,400	11,400	11,400
	PROF & IMP COSTS NON-INST	318	-	-	666	-	-
	TRAVEL	340	2,663	1,628	1,249	1,700	1,700
	PRINTING AND BINDING	355	45	-	-	-	-
	SUPPLIES AND MATERIALS	410	57	74	267	100	100
	NON-CONSUMABLE ITEMS	460	-	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS		41,882	41,544	43,742	43,375	43,375	43,375
2951132616000661	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	-	-	-	-

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	DUES & FEES	640	118	-	-	-	-	-
TOTAL HIGH SCHOOL EXTRACURRICULAR			16,700	-	-	-	-	-
2952240000000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	ADDITIONAL SALARY	130	400	-	-	-	-	-
	INST PROGRAM IMP SERVICES	312	10,000	-	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			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	-	-	-	-	-
2952649000000425	OTHER INST, PROF & TECH	319	5,000	-	-	-	-	-
	TRAVEL	340	427	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	605	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	5,610	-	-	-	-	-
TOTAL OTHER STAFF SERVICES			11,642	-	-	-	-	-
2952690000000425	DATA PROCESS	386	6,294	-	-	-	-	-
TOTAL OTHER SUPPORT SERVICES			6,294	-	-	-	-	-
2953300000000000	ADDITIONAL SALARY	130	26,479	22,644	33,462	33,462	33,462	33,462
	PERS PENSION	211	632	467	1,292	1,292	1,292	1,292
	PERS IAP	212	1,038	876	657	657	657	657
	PERS UAL	213	2,232	1,970	2,951	2,951	2,951	2,951
	OPSRP PENSION	214	1,244	1,647	486	486	486	486
	SOCIAL SECURITY ADMINISTR	220	1,980	1,714	2,560	2,560	2,560	2,560
	WORKERS' COMPENSATION	231	115	94	142	167	167	167
	INST, PROF, TECH SERVICES	310	-	-	400	400	400	400
	TRAVEL	340	-	99	300	300	300	300
	POSTAGE	353	-	170	-	442	442	442

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OTHER NON-INSTR PROF TECH	389	300	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,530	5,368	5,200	5,200	5,200	5,200
	NON-CONSUMABLE ITEMS	460	-	-	100	-	-	-
	COMPUTER HARDWARE	480	-	-	-	-	-	-
TOTAL COMMUNITY SERVICES			35,550	35,049	47,550	47,917	47,917	47,917
2953390000000425	SUPPLIES AND MATERIALS	410	14	-	-	-	-	-
TOTAL OTHER COMMUNITY SERVICES			14	-	-	-	-	-
TOTAL OTHER GRANTS REQUIREMENTS			126,857	76,592	91,292	91,292	91,292	91,292
CHARTER SCHOOL								
REQUIREMENTS								
2961288128000000	CHARTER SCHOOL PAYMENTS	360	628,359	693,384	650,960	731,633	731,633	731,633
TOTAL CHARTER SCHOOLS			628,359	693,384	650,960	731,633	731,633	731,633
TOTAL CHARTER SCHOOL REQUIREMENTS			628,359	693,384	650,960	731,633	731,633	731,633
TECHNOLOGY RESERVE								
REQUIREMENTS								
2972660110000000	COMPUTER HARDWARE	480	-	-	185,000	190,000	190,000	190,000
	TECHNOLOGY	550	-	-	142,818	145,000	145,000	145,000
TOTAL TECHNOLOGY SERVICES			-	-	327,818	335,000	335,000	335,000
2975200000000000	FUND MODIFICATIONS	710	86,699	-	-	-	-	-
TOTAL TRANSFER OF FUNDS			86,699	-	-	-	-	-
2976110110000000	RESERVE IT IMPROVEMENTS	816	-	-	150,000	342,896	342,896	342,896
TOTAL OPERATING CONTINGENCY			-	-	150,000	342,896	342,896	342,896
TOTAL TECHNOLOGY RESERVE REQUIREMENTS			86,699	-	477,818	677,896	677,896	677,896
DISTRICT MAINTENANCE RESERVE								
REQUIREMENTS								
2982542700000000	REPAIRS & MAINTENANCE	322	18,568	4,305	100,000	50,000	50,000	50,000

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

			2017/2018 Actual	2018/2019 Actual	2019/2020 Adopted	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
	RENTALS	324	-	770	-	-	-	-
	GARBAGE	328	-	129	-	-	-	-
	OTHER NON-INSTR PROF	389	-	8,976	-	50,000	50,000	50,000
	SUPPLIES AND MATERIALS	410	-	1,483	-	-	-	-
	NON-CONSUMABLE ITEMS	460	3,875	-	-	-	-	-
	IMPROVE OTHER THAN BUILD	530	7,698	-	8,426	50,000	50,000	50,000
	DEPRECIABLE EQUIPMENT	540	14,175	10,545	75,000	-	-	-
	TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		44,316	26,208	183,426	150,000	150,000	150,000
2982543700000000	REPAIRS & MAINTENANCE	322	4,637	-	100,000	-	-	-
	RENTALS	324	-	850	-	-	-	-
	OTHER NON-INSTR PROF	389	-	18,212	-	100,000	100,000	100,000
	SUPPLIES AND MATERIALS	410	-	405	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	19,738	50,000	-	-	-
	OTHER CAPITAL OUTLAY	590	-	-	7,500	-	-	-
	TOTAL CARE AND UPKEEP OF GROUNDS		4,637	39,205	157,500	100,000	100,000	100,000
2982549700000000	WATER AND SEWAGE	327	-	7,481	10,000	25,000	25,000	25,000
	TOTAL OPERATING AND MAINTENANCE OF PLANT SERVICES		-	7,481	10,000	25,000	25,000	25,000
2986110700000000	RESERVE CAPITAL IMPROVEME	813	-	-	850,000	1,203,582	1,203,582	1,203,582
	RESERVE VEHICLE/EQUIP REP	815	-	-	60,000	60,000	60,000	60,000
	TOTAL OPERATING CONTINGENCY		-	-	910,000	1,263,582	1,263,582	1,263,582
	TOTAL DISTRICT MAINT. RESERVE REQUIREMENTS		48,953	72,893	1,260,926	1,538,582	1,538,582	1,538,582
EARLY RETIREMENT RESERVE								
REQUIREMENTS								
2992700000000000	RETIREMENT STIPENDS	116	213,430	195,111	167,549	141,907	141,907	141,907
	SOCIAL SECURITY ADMINISTR	220	13,823	12,769	12,818	10,856	10,856	10,856
	CLASSIFIED INSURANCE	245	5,213	7,307	-	-	-	-
	LIC. RETIREMENT HEALTH	271	230,262	170,892	186,150	145,350	145,350	145,350
	CLASS. RETIREMENT HEALTH	275	71,944	78,418	196,080	186,390	186,390	186,390
	STATISTICAL SERVICES	317	9,300	-	10,000	5,000	5,000	5,000
	POSTAGE	353	62	-	100	100	100	100
	TOTAL SUPPLEMENTAL RETIREMENT PROGRAM		544,034	464,497	572,697	489,603	489,603	489,603

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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2996110000000000	RESERVE PERS LIABILITY	811	-	-	340,000	340,000	340,000	340,000
	RESERVE EARLY RETIREMENT	814	-	-	757,000	795,308	795,308	795,308
	TOTAL OPERATING CONTINGENCY		-	-	1,097,000	1,135,308	1,135,308	1,135,308
	TOTAL DIST. RETIREMENT FUND REQUIREMENTS		544,034	464,497	1,669,697	1,624,911	1,624,911	1,624,911
	TOTAL FUND 200'S REQUIREMENTS:		3,595,816	4,125,620	7,939,693	9,527,993	9,527,993	9,527,993

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DEBT SERVICE FUND



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	\$ 24,299,842	\$ 23,631,625

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	\$ 4,568,364	\$ 4,430,000
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

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES								
R1100	TAXES		1,864,444	2,024,633	2,249,667	1,954,703	1,954,703	1,954,703
R1500	EARNINGS ON INVESTMENTS		9,038	14,824	10,000	3,000	3,000	3,000
R1500	EARNINGS ON INVESTMENTS		3,143	6,053	-	2,000	2,000	2,000
R1900	OTHER REV LOCAL SOURCES		(18,553)	(6,329)	-	-	-	-
R1900	OTHER REV LOCAL SOURCES		603,149	630,763	664,906	718,906	718,906	718,906
R5400	RESOURCES-BEG. FUND BAL.		4,296	(22,970)	-	-	-	-
R5400	RESOURCES-BEG. FUND BAL.		757	3,143	-	147,912	147,912	147,912
TOTAL RESOURCES			2,466,273	2,650,117	2,924,573	2,826,521	2,826,521	2,826,521
DEBT SERVICE								
REQUIREMENTS								
3005110900000000	REDEMPTION OF PRINCIPAL	610	560,000	640,000	768,218	738,310	738,310	738,310
	REGULAR INTEREST	621	1,322,249	1,299,707	1,421,082	1,297,389	1,297,389	1,297,389
	DUES & FEES	640	(54)	-	1,000	-	-	-
TOTAL DEBT SERVICE			1,882,195	1,939,707	2,190,300	2,035,699	2,035,699	2,035,699
LONG TERM DEBT SERVICE								
3015110900000000	REDEMPTION OF PRINCIPAL	610	258,693	137,684	138,364	455,000	455,000	455,000
	REGULAR INTEREST	621	345,213	496,221	525,542	263,906	263,906	263,906
	DUES & FEES	640	-	-	1,000	2,000	2,000	2,000
TOTAL LONG-TERM DEBT SERVICE			603,906	633,906	664,906	720,906	720,906	720,906
UNAPPROPRIATED ENDING FUND BALANCE								
3007000900000000	RESERVED FOR NEXT YEAR	820	-	-	69,367	69,916	69,916	69,916
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	69,367	69,916	69,916	69,916
TOTAL REQUIREMENTS FOR DEBT SERVICE			2,486,101	2,573,613	2,924,573	2,826,521	2,826,521	2,826,521

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CAPITAL PROJECTS FUND



FERN RIDGE SCHOOL DISTRICT 28J
OTHER FUNDS – CAPITAL PROJECTS FUND

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 were as follows:

Elmira Elementary School - Replaced building on same site

Veneta Elementary School - Added six new classrooms; reconfigured front office; enclose library; add cafeteria & kitchen; moved bus traffic out of the main parking lot.

Fern Ridge Middle School - Enclosed library; relocated office & associated spaces for safety, acoustics, & student learning

Elmira High School - Added second gymnasium; improved girls' locker room to meet Title IX criteria

Invested in School Safety at All Sites

Invested in Technology at All Sites

Invested in Critical Capital Repairs at All Sites

Performed Seismic Improvements at All Remaining Sites

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES								
R1500	EARNINGS ON INVESTMENTS		11,008	6,679	-	-		
R1900	OTHER REV LOCAL SOURCES		500	-	-	-		
R5400	RESOURCES-BEG. FUND BAL.		1,400,041	412,455	152,000	-		
TOTAL RESOURCES			1,411,548	419,134	152,000	-	-	-
FISCAL SERVICES								
REQUIREMENTS								
4002520000000000	OTHER NON-INSTR PROF TE	389	450	495	-	-		
	DUES & FEES	640	45	33	-	-		
TOTAL FISCAL SERVICES			495	528	-	-	-	-
OPERATION AND MAINTENANCE OF PLANT SERVICES								
REQUIREMENTS								
4002540179000000	REPAIRS & MAINTENANCE	322	1,040	-	-	-		
	OTHER NON-INSTR PROF TE	389	20,327	-	-	-		
	SUPPLIES AND MATERIALS	410	9,044	-	-	-		
TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES			30,411	-	-	-	-	-
TECHNOLOGY SERVICES								
REQUIREMENTS								
4002660110000000	NON-CONSUMABLE ITEM	460	-	672	-	-		
4002660110000000	TECHNOLOGY	550	146,288	222,949	150,000	-		
TOTAL TECHNOLOGY SERVICES			146,288	223,621	150,000	-	-	-
SERVICE AREA DIRECTION								
REQUIREMENTS								
4004110000000000	ADMINISTRATORS	113	5,223	-	-	-		
	CONFIDENTIAL	114	4,443	-	-	-		
	ADDITIONAL SALARY	130	75	-	-	-		
	TRAVEL STIPEND	135	105	-	-	-		
	PERS PENSION	211	655	-	-	-		

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

			2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
			Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS IAP	212		591	-	-	-	-	-
PERS UAL	213		901	-	-	-	-	-
OPSRP PENSION	214		445	-	-	-	-	-
SOCIAL SECURITY ADMINIST	220		733	-	-	-	-	-
WORKERS' COMPENSATION	231		110	-	-	-	-	-
LICENSED INSURANCE	241		463	-	-	-	-	-
DEFERRED COMP ER	242		465	-	-	-	-	-
CLASSIFIED INSURANCE	245		923	-	-	-	-	-
ADMIN INSURANCE	249		877	-	-	-	-	-
OTHER NON-INSTR PROF TE	389		27,378	-	-	-	-	-
TOTAL SERVICE AREA DIRECTION			43,386	-	-	-	-	-
BUILDING ACQUISITION AND CONSTRUCTION								
REQUIREMENTS								
4004150000000000	REPAIRS & MAINTENANCE	322	11,590	-	-	-	-	-
	RENTALS	324	5,465	-	-	-	-	-
	GARBAGE	328	-	89	-	-	-	-
	TRAVEL	340	111	-	-	-	-	-
	ARCHIT/ENGINEER SERVICE:	383	25,860	8,600	-	-	-	-
	OTHER NON-INSTR PROF TE	389	96,502	3,260	-	-	-	-
	SUPPLIES AND MATERIALS	410	19,825	22,791	-	-	-	-
	NON-CONSUMABLE ITEMS	460	22,491	-	-	-	-	-
	BUILDING ACQUISITION	520	560,041	-	2,000	-	-	-
	IMPROVE OTHER THAN BUILI	530	27,109	-	-	-	-	-
	DEPRECIABLE EQUIPM	540	-	20,100	-	-	-	-
	INITIAL & ADDITNL EQUIP	541	7,454	-	-	-	-	-
	BUS GARAGE	562	-	12,459	-	-	-	-
	DUES & FEES	640	2,065	-	-	-	-	-
TOTAL BUILDING ACQUISITION AND CONSTRUCTION			778,513	67,299	2,000	-	-	-
TOTAL REQUIREMENTS - CAPITAL FUND			999,093	291,448	152,000	-	-	-

APPENDIX

STATE SCHOOL FUND GRANT
2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Lane County, Fern Ridge SD 28J - 2084

2020-2021 Local Revenue	
Property Taxes and In-lieu of property taxes from local sources	= \$4,694,046.00
Federal Forest Fees	= \$59,000.00
Common School Fund	= \$149,649.67
County School Fund	= \$30,000.00
State Managed Timber	= \$0.00
ESD Equalization	= \$0.00
In-Lieu of Property Taxes(non-local sources)	= \$0.00
Revenue Adjustments	= \$0.00
Sum of Local Revenue	= \$4,932,695.67
2020-2021 Experience Adjustment	
District Average Teacher Experience	= 12.31
State Average Teacher Experience	= 12.10
Experience Adjustment (Difference in District and State Teacher Experience)	= 0.21

2020-2021 Transportation Grant	
Salaries	= N/A
Payroll	= N/A
Purchased Services	= N/A
Supplies	= N/A
Other	= N/A
Garage Depreciation	= N/A
Bus Depreciation	= N/A
Fees Collected	= N/A
Non-Reimbursable	= N/A
Net Eligible Trans Expenditures	= \$1,122,000.00
Transportation per ADMr Rank	= 58%
Transportation Reimbursement Rate	= 70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$785,400.00	

2020-2021 Extended ADMW	
2020-2021 ADMW 1,821.12	2019-2020 ADMW 1,798.09
Extended ADMW 1,821.12	

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.21 by \$25 then add \$4500 to the result = \$4,505.25
Then multiply \$4,505.25 by the Extended ADMW 1821.12 and then by the funding ratio 1.921058951999 = \$15,761,521.97

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$15,761,521.97 to the Transportation Grant \$785,400.00 = \$16,546,921.97

2020-2021 State School Fund Grant

Subtract the Local Revenue \$4,932,695.67 from the Total Formula Revenue \$16,546,921.97 = \$11,614,226.30

2020-2021 Rates per ADMW

General Purpose Grant per Extended ADMW = \$8,655 Total Formula Revenue per Extended ADMW = \$9,086
Charter Schools Rate(ORS 338.155) = \$8,655

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

STATE SCHOOL FUND GRANT
2020-2021

As of 2/25/2020

Lane County, Fern Ridge SD 28J

District ID: 2084

2020-2021 Extended ADMW

Fern Ridge SD 28J: District total extended ADMW for funding calculations

	2020-2021	2019-2020
ADMR: 1,532.00 X 1.00 =	1,532.00	1,423.55
Students in ESL programs: 14.00 X 0.50 =	7.00	6.71
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00
256 IEP Students capped at 11% of District ADMR: 168.52 X 1.00 =	168.52	166.36
Students on IEP Above 11% of ADMR: 37.80 X 1.00 =	37.80	37.80
Students in Poverty: 287.20 X 0.25 =	71.80	66.70
Students in Foster Care and Neglected/Delinquent: 16.00 X 0.25 =	4.00	4.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00
Post Graduate Scholars: 0.00 X-0.25 =	0.00	0.00
2020-2021 ADMW	1,821.12	1,705.11
Fern Ridge SD 28J Extended ADMW	1,821.12	1,821.12

West Lane Technology Learning Center: Charter ADMW for information only

	2020-2021	2019-2020
ADMR: 0.00 X 1.00 =	0.00	88.80
Students in ESL programs: 0.00 X 0.50 =	0.00	0.00
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00
0 IEP Students capped at 11% of District ADMR: 0.00 X 1.00 =	0.00	0.00
Students on IEP Above 11% of ADMR: 0.00 X 1.00 =	0.00	0.00
Students in Poverty: 0.00 X 0.25 =	0.00	4.19
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00	0.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00
Post Graduate Scholars: 0.00 X-0.25 =	0.00	0.00
2020-2021 ADMW	0.00	92.99

Fern Ridge SD 28J Extended ADMW

1,821.12

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

FORM ED-50 2020-2021

To assessor of Lane & Douglas County

Check here if this is an amended form.

145

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Fern Ridge School Dist. has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Lane & Douglas County. The property tax, fee, charge, or assessment is categorized as stated by this form.

District name
 Mailing Address of District
 County Name
 88834 Territorial Road
 Elmira
 OR
 97437
 6-19-20
 Quannah Bennett
 Business Manager
 541-935-2253x1202
 qbennett@fernrIDGE.K12.OR.US
 Contact person
 Title
 Daytime telephone number
 Contact person e-mail address

CERTIFICATION — You must check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	Excluded from Measure 5 Limits
	Rate — or — Dollar Amount	Dollar Amount of Bond Levy
1. Rate per \$1,000 levied (within permanent rate limit).....	4.8240	
2. Local option operating tax	2	
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a	2,025,894.00
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b	2,025,894.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c	

PART II: RATE LIMIT CERTIFICATION

- 5. Permanent rate limit in dollars and cents per \$1,000..... 5 4.8240
- 6. Election date when your new district received voter approval for your permanent rate limit..... 6
- 7. Estimated permanent rate limit for newly merged/consolidated district..... 7

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

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

150-504-07-5-6 (Rev. 10-01-19) Form ED-50 (continued on next page)
 File with your assessor no later than JULY 15, unless granted an extension in writing.

Affidavit of Publication

Fern Ridge Review

PO Box 188, Veneta, Oregon 97487

STATE OF OREGON) ss
COUNTY OF LANE)

Dave Davis being first
duly sworn on oath, depose and says: that he/she is
the Bud review of the Fern Ridge
Review, a weekly newspaper, which has been
established, published in the English language, and
circulated continuously as a weekly newspaper in
the west Lane County area, and in said County and
State as defined by ORS 193.010 and 193.020, and
of general circulation in said county for more than
twelve (12) months prior to the date of the first
publication of the Notice hereto attached.

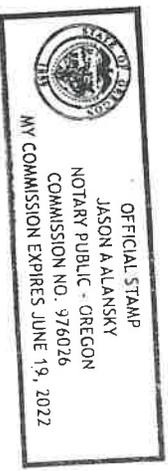
Copy of a FR School Dist
Notice of Budget mtg

As it appeared in the regular and entire issue of
said paper itself and not in a supplement thereof
for a period of 1 weeks, commencing on
the 13 day of may, 2020,
and ending on the 13 of may,
2020 and that said newspaper was regularly
distributed to its subscribers during all of this
period. That the amount of \$ 48⁰⁰ is the
total cost for the publication of this notice.

Dave Davis
Subscribed and sworn before me this 20th day
of May, 2020.
[Signature]
Notary Public in and for the State of Oregon

Public Notice

NOTICE OF BUDGET COMMITTEE MEETING
A public meeting of the Budget Committee of the Fern Ridge School District 28J, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held Tuesday, May 19, 2020 at 6:30 p.m. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed to the public and meetings are being held virtually through Google Meet at <https://meet.google.com/bka-yggy-ggd?hs=122> or by dialing (US)+1 406-578-4644 PIN: 654 284 727#.
The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Public comment will be taken in written form. Written comments received by 10 a.m. on May 19, 2020 will be read into the record during the public comment section of the meeting on May 19, 2020. To schedule public comment, please provide your name, address, along with the comment to qbennett@fernridge.k12.or.us. Comments will be subject to a three-minute limit per community member as they are read into the record. Any person may submit questions to qbennett@fernridge.k12.or.us. A copy of the budget document may be inspected on line at www.fernridge.k12.or.us or obtained by mail via email request to qbennett@fernridge.k12.or.us. The budget document will be available for viewing and mailing on or after May 13, 2020.
This notice and more information about the budget can be found at www.fernridge.k12.or.us.



- [News](#)
- [School Board](#)
- [School Closure](#)
- [Upcoming Events](#)

Budget Committee Meeting – May 19, 2020

Published May 13, 2020

This is to inform you that The Fern Ridge School District Budget Committee Meeting Agenda and Notice for the **Tuesday, May 19, 2020** – Budget Committee Meeting at 6:30 p.m., has been posted. In response to the current health emergency resulting from COVID-19 pandemic, the District facilities are closed to the public and meetings are being held electronically at <https://meet.google.com/bka-yggy-ggd?hs=122> or by dialing (US)+1 406-578-4644 PIN: 654 284 727#.

Agenda items include: Receive Superintendent’s Budget Message, Review Proposed Budget, Take Public Comment, and Approve Budget and Tax Levies.

To access the agenda click [here](#). This will take you to the Fern Ridge SD 281 BoardBook site where you can review board meeting agendas, attachments, and minutes. Included in the May 19th, 2020 Budget Committee Meeting Agenda is the 2020-2021 Proposed Budget Document.

Please email any questions to qbennett@fernrIDGE.k12.or.us or gcarpenter@fernrIDGE.k12.or.us at your earliest convenience and preferably prior to the day of May 19th, so that we can provide the most appropriate and accurate answer.

[Leave a comment](#)

VIRTUAL 3K FAMILY FUN WALK/RUN-
MAY 30TH OR 31ST

Affidavit of Publication

Fern Ridge Review

PO Box 188, Veneta, Oregon 97487

STATE OF OREGON} ss
COUNTY OF LANE}

Nana Davis being first
duly sworn on oath, depose and says: that he/she is
the Buss. Manager of the Fern Ridge
Review, a weekly newspaper, which has been
established, published in the English language, and
circulated continuously as a weekly newspaper in
the west Lane County area, and in said County and
State as defined by ORS 193.010 and 193.020, and
of general circulation in said county for more than
twelve (12) months prior to the date of the first
publication of the Notice hereto attached.

Copy of a Fern Ridge School
Dist. Budget

As it appeared in the regular and entire issue of
said paper itself and not in a supplement thereof
for a period of 1 weeks, commencing on
the 3 day of June, 2020,
and ending on the 3 of June,
2020, and that said newspaper was regularly
distributed to its subscribers during all of this
period. That the amount of \$ 216.00 is the
total cost for the publication of this notice.

Nana Davis
Subscribed and sworn before me this 11th day
of June, 2020.

Bonnie Annagle
Notary Public in and for the State of Oregon



NOTICE OF BUDGET HEARING

A public meeting of the Fern Ridge School District will be held on June 15, 2020 at 6:30 pm virtually at <https://meet.google.com/ncgk-yvdu-nunwzhs122&authuser=0> or by dialing 1-650-667-3048 PIN: 867 352 079#. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Fern Ridge School District Budget Committee. A summary of the budget is presented below. A copy of the budget is viewable online at <https://www.fernrIDGE.k12.or.us/wp-content/uploads/2020/05/PROPOSED-BUDGET.pdf>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Quannah Bennett, Deputy Clerk
 Telephone Number: (541) 935-2253
 E-mail: qbennett@fernrIDGE.k12.or.us

TOTAL OF ALL FUNDS

FINANCIAL SUMMARY – RESOURCES

	Actual Budget 2018-2019	Adopted Budget This Year: 2019-2020	Approved Budget Next Year: 2020-2021
Beginning Fund Balance	5,991,103	5,663,647	5,920,579
Current Year Property Taxes, other than Local Option Taxes	6,477,865	6,833,623	6,698,743
Other Revenue from Local Sources	1,317,182	1,549,074	1,422,368
Revenue from Intermediate Sources	314,569	176,350	165,879
Revenue from State Sources	10,560,640	11,510,447	13,399,915
Revenue from Federal Sources	1,515,827	2,033,101	2,002,638
Interfund Transfers	823,500	952,990	1,048,500
All Other Budget Resources	27,000,686	28,719,232	30,658,622

FINANCIAL SUMMARY – REQUIREMENT BY OBJECT CLASSIFICATION

Salaries	7,704,687	8,127,282	8,759,355
Other Associated Payroll Costs	5,740,263	6,268,683	6,767,851
Purchased Services	4,483,954	4,852,323	4,849,870
Supplies & Materials	1,459,729	1,346,444	1,412,870
Capital Outlay	689,062	550,144	440,000
Other Objects (except debt service & interfund transfers)	192,540	211,429	258,016
Debt Service	2,574,806	2,855,206	2,756,605
Transits	-	92,610	85,000
Interfund Transfers	823,500	952,990	1,048,500
Operating Contingency	2,139,141	2,467,284	3,237,158
Unappropriated Ending Fund Balance & Reserves	1,193,004	994,837	1,043,397
Total Requirements	27,000,686	28,719,232	30,658,622

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	11,185,593	12,018,500	12,787,749
FTE	106,423	110,585	115,339
2000 Support Services	8,204,376	8,610,846	8,606,049
FTE	44,063	43,725	48,719
3000 Enterprise & Community Service	788,686	724,959	910,414
FTE	-	-	-
4000 Facility Acquisition & Construction	91,580	2,000	183,750
FTE	-	-	-
5000 Other Uses	-	92,610	85,000
5100 Debt Service*	2,574,806	2,855,206	2,756,605
5200 Interfund Transfers*	823,500	952,990	1,048,500
6000 Contingency	2,139,141	2,467,284	3,237,158
7000 Unappropriated Ending Fund Balance	1,193,004	994,837	1,043,397
Total Requirements	27,000,686	28,719,232	30,658,622
Total FTE	150,486	154,310	164,058

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING FROM LAST YEAR

Fern Ridge School District is relatively in a stable position. Expenditures slightly exceeded revenue in 2018-2019, and we expect our final audit in 2019-2020 to show that we were somewhere close to neutral in this regard. This current school year, Enrollment is projected to slightly increase in 2020-2021. The addition in FTE is mostly due to Student Investment Act funded staff which funding begins in 20-21.

PROPERTY TAX LEVIES

Rate or Amount	Rate or Amount	Rate or Amount
Imposed	Imposed	Imposed
4.83240	4.8240	4.8240
Permanent Rate Levy (Rate Limit \$4,8240 Per \$1,000)	2,010,476	2,025,894
Levy for General Obligation Bonds		

STATEMENT OF INDEBTEDNESS

Outstanding on July 1	Estimated Debt but not Incurred on July 1
Estimated Debt	Estimated Debt Authorized,
23,631,625	but not Incurred on July 1
4,885,000	
28,516,625	



**FERN RIDGE SCHOOL DISTRICT 28J
RESOLUTION NO. 19/20-12**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Fern Ridge School District 28J hereby adopts the budget for fiscal year 2020-2021 in the total of **\$30,658,622**. This budget is now on file at the District Administration Office.

RESOLUTION MAKING APPROPRIATIONS

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

GENERAL FUND	
1000 Instruction	\$ 9,233,682
2000 Support Services	\$ 6,634,914
5200 Interfund Transfers	\$ 1,003,500
6000 Contingency	\$ 495,372
TOTAL GENERAL FUND	<u>\$ 17,367,468</u>

SPECIAL REVENUE FUND	
1000 Instruction	\$ 3,554,067
2000 Support Services	\$ 1,971,135
3000 Enterprise & Community Services	\$ 910,414
4000 Facility Acquisition & Construction	\$ 183,750
5000 Other Uses	\$ 85,000
5200 Interfund Transfers*	\$ 45,000
6000 Contingency	\$ 2,741,786
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 9,491,152</u>

DEBT SERVICE FUND	
5100 Debt Service	\$ 2,756,605
TOTAL DEBT SERVICE FUNDS	<u>\$ 2,756,605</u>

TOTAL APPROPRIATIONS, ALL FUNDS	<u>\$ 29,615,225</u>
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	<u>\$ 1,043,397</u>
TOTAL ADOPTED BUDGET	<u><u>\$ 30,658,622</u></u>

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2020-2021 upon the assessed value of all taxable property within the District:

- (1) At the rate per \$1,000 of assessed value of \$4.8240 for permanent rate tax;
- (2) In the amount of \$2,025,894 for debt service for general obligation bonds

RESOLUTION CATEGORIZING THE TAX

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

Education Limitation	
Permanent Rate Tax	\$4.8240 / \$1,000
Excluded from Limitation	
General Obligation Debt Service	\$2,025,894

The above resolution statements were approved, and declared adopted on this 15th day of June, 2020.



Mark Boren, Chairperson
Board of Directors



Gary Carpenter, Superintendent