

FERN RIDGE SCHOOL DISTRICT 28J

LANE COUNTY, OREGON

ADOPTED BUDGET

FISCAL YEAR 2021-2022

Fern Ridge School District 28J

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Elmira, OR 97437

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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.

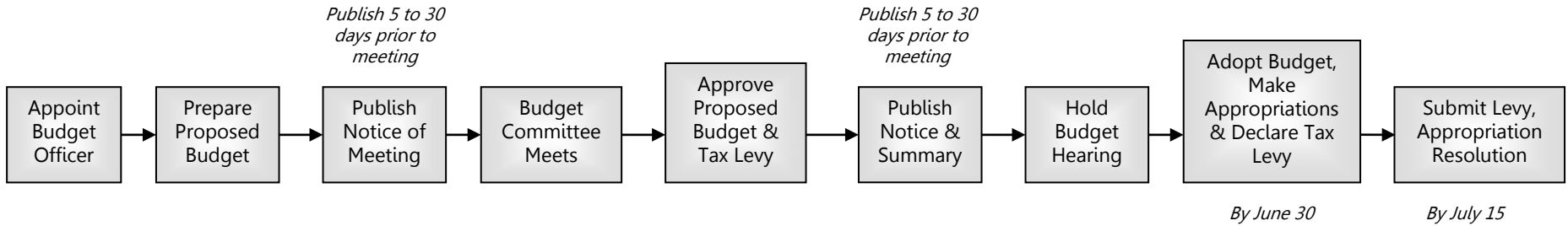
THE BUDGET PROCESS

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



2021-2022 BUDGET CALENDAR KEY DATES

June 15, 2020	Budget Officer Appointed by Board
April 20, 2021	Budget Committee Meeting <i>Overview of Budget Process, Budget Committee Role; Budget Preparation & Forecasting</i>
May 5, 2021	Notice of Budget Committee Meeting Published
May 18, 2021	Budget Committee Meeting <i>Receive Budget Message, Take Public Comment, Approve Budget & Tax Levy</i>
June 9, 2021	Notice of Budget Hearing and Budget Summary Published
June 21, 2021	School Board Meeting; Public Hearing on Approved 2021-2022 Budget <i>Budget Adopted; Appropriations Authorized, Tax Levy Declared</i>
July 15, 2021	Deadline to submit certification of tax levy to County Assessor



THE BUDGET COMMITTEE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2021

Position	Board of Directors	Term Expires	Budget Directors	Term Expires
1	Jackie Turle	June 30, 2021	Erik Carlstrom	June 30, 2024
2	Andrea Larson	June 30, 2021	Tory Macklin	June 30, 2021
3	Barbara Graham-Adams	June 30, 2021	Anna Reed	June 30, 2022
4	Mark Boren	June 30, 2021	Carol Castle	June 30, 2024
5	Tiana Povenmire-Kirk	June 30, 2021	<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
2021-2022**

Dear Members of the Budget Committee and Community:

The 2020-2021 school year wraps up the second year of one of the most unusual biennium's in the history of K-12 budgeting. As we headed into the 2019-2021 biennium, we had a solid increase of 9.76% from the prior biennium to the State School Fund (SSF) allocation to 9.0 Billion. In addition, the Student Investment Act (SIA) was passed that implemented a Corporate Activity Tax to bring additional dollars to K-12 schools for specialized supports and programs directed at supporting students most in need. Then we had a pandemic that began in March of 2020, and everything changed.

While our district SIA allotment decreased by about 2/3^{rds} for the 2020-2021 school year, resulting in many plans needing to be put on hold, initial fears of a reduction in our SSF allotment were avoided. This was a tremendous help to the District and was the single biggest factor in avoiding any cuts this year.

Where do we find ourselves now? It certainly is a most unique time for public schools.

Things working in our favor include:

- We will underspend our planned budget at a level that is unprecedented. It will certainly be above the typical 5-6%, and could be as high at 15%. This is largely due to reductions in staffing costs (the biggest reason), utilities, transportation, and supplies to name a few. As a result, we will likely have the largest end fund balance in recent history.
- We are receiving an influx of Federal stimulus dollars that have allowed us, and will continue to allow us, to off-set some general fund costs and complete some facility projects and upgrades that we can tie to a response to COVID.
- The SIA dollars for 2021-2022 the District will receive have increased by about 2.5 times, and are within approximately \$150,000 of what we had expected going into 2020-2021 school year (pre-pandemic).
- The loss of enrollment this year (down 100+ students from the budgeted amount) will not really affect us until 2021-2022, as the District is paid on the highest enrollment of a 2 year period (this is to



help with large one year fluctuations that can occur for a wide range of reasons).

- We are budgeting on an expected SSF for the 2021-2023 biennium of 9.1 Billion. Advocacy is ongoing at the state level, and it is probable that the final number could be as high as 9.3 or 9.4 Billion. Each 100 million dollar increase in the SSF equates to about a \$125,000 increase to the FRSD SSF payment.

Areas to keep an eye on:

- The primary area is enrollment. The pandemic has resulted in more families than usual, choosing options other than brick and mortar public schools. Our enrollment this year is down 100+ students. In our proposed budget we predicted a return of about half of those students that were lost.
- Federal Stimulus dollars. Every effort will be made to use these dollars in a way that meets the requirements (response to COVID), while also reducing general fund expenditures over the next 3+ years (the deadline for them to be spent).
- Deficit: How much in the “red” are we operating? For the 2021-2022 school year, our expenditures exceed our revenues by approximately 1.3 million (meaning we are spending more than we are projected to bring in). With our significant reserves, that is manageable in the short term. It is not sustainable for the long-term.

Despite the loss of enrollment and the deficit spending, the school district finds itself in a relatively stable position due to extreme frugality this year that has resulted in a large end fund balance, and the over 5 million stimulus dollars we have to address a wide range of expenditures through Federal stimulus (CARES ACT) dollars.

The most significant changes from the 2020-2021 adopted budget to the 2021-2022 proposed budget are as follows:

- A decrease of approximately 5% in the Districts SSF allocation compared to 2020-2021. This is mainly because of the small 1.11% increase for the 2022-2024 statewide biennium allocation combined with a decline in ADMw of around 83 for our District.
- An overall increase of 3% in General Fund Employee Compensation and Operating Expenses.
- A large increase in Special Revenue funds due to Federal Stimulus grants

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 2021-2022, 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. We have engaged in an extensive and meaningful SIA process that will continue some much-needed resources (like tech and school nurse) while, at the same time, adding some additional resources such as counselors and a Middle School classroom teacher. 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.

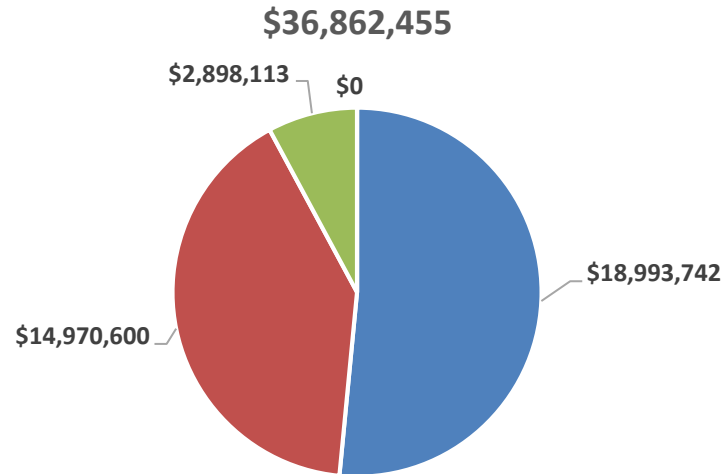
Professionally,

Gary E. Carpenter, Jr., Superintendent



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

The Budget: Each year the Board of Directors adopts a budget for the upcoming school year that guides our District staff in how funds are spent toward instructional programs for students. The budget is initially put together by the Superintendent and District staff. Then, the Budget Committee reviews the budget and gathers feedback from the local community. After reviewing the budget and deliberating any possible revisions, the Budget Committee approves the budget. The School Board then adopts the budget – and this becomes the operating budget for the upcoming school year.



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

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

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

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



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Adopted 2021-2022 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	4,906,494	50,000	1,871,795	-	6,828,289
1400 Transportation Fees	1,500	750	-	-	2,250
1500 Earnings on Investments	78,200	22,000	2,000	-	102,200
1600 Food Service	-	153,045	-	-	153,045
1700 Extracurricular Activities	1,500	335,059	-	-	336,559
1900 Other Revenue from Local Sources	173,022	77,154	743,183	-	993,359
TOTAL REVENUE FROM LOCAL SOURCES	5,160,716	638,008	2,616,978	-	8,415,702
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted Revenue	253,062	-	-	-	253,062
2200 Restricted Revenue	-	-	-	-	-
TOTAL REVENUE FROM INTERMEDIATE SOURCES	253,062	-	-	-	253,062
REVENUE FROM STATE SOURCES					
3100 Unrestricted Grants-in-Aid	10,096,993	641,987	-	-	10,738,980
3200 Restricted Grants-in-Aid	-	1,889,233	-	-	1,889,233
TOTAL REVENUE FROM STATE SOURCES	10,096,993	2,531,220	-	-	12,628,213
REVENUE FROM FEDERAL SOURCES					
4500 Restricted Revenue Through the State	-	6,845,124	-	-	6,845,124
4700 Grants-in-Aid Through Intermediate Agencies	57,350	166,891	-	-	224,241
TOTAL REVENUE FROM FEDERAL SOURCES	57,350	7,012,015	-	-	7,069,365
OTHER SOURCES					
5200 Interfund Transfers	-	958,500	-	-	958,500
5400 Resources - Beginning Fund Balance	3,425,621	3,830,857	281,135	-	7,537,613
TOTAL OTHER SOURCES	3,425,621	4,789,357	281,135	-	8,496,113
TOTAL REVENUES	18,993,742	14,970,600	2,898,113	-	36,862,455



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Adopted 2021-2022 Budget – All Fund Expenditures: Expenditures are classified by object per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

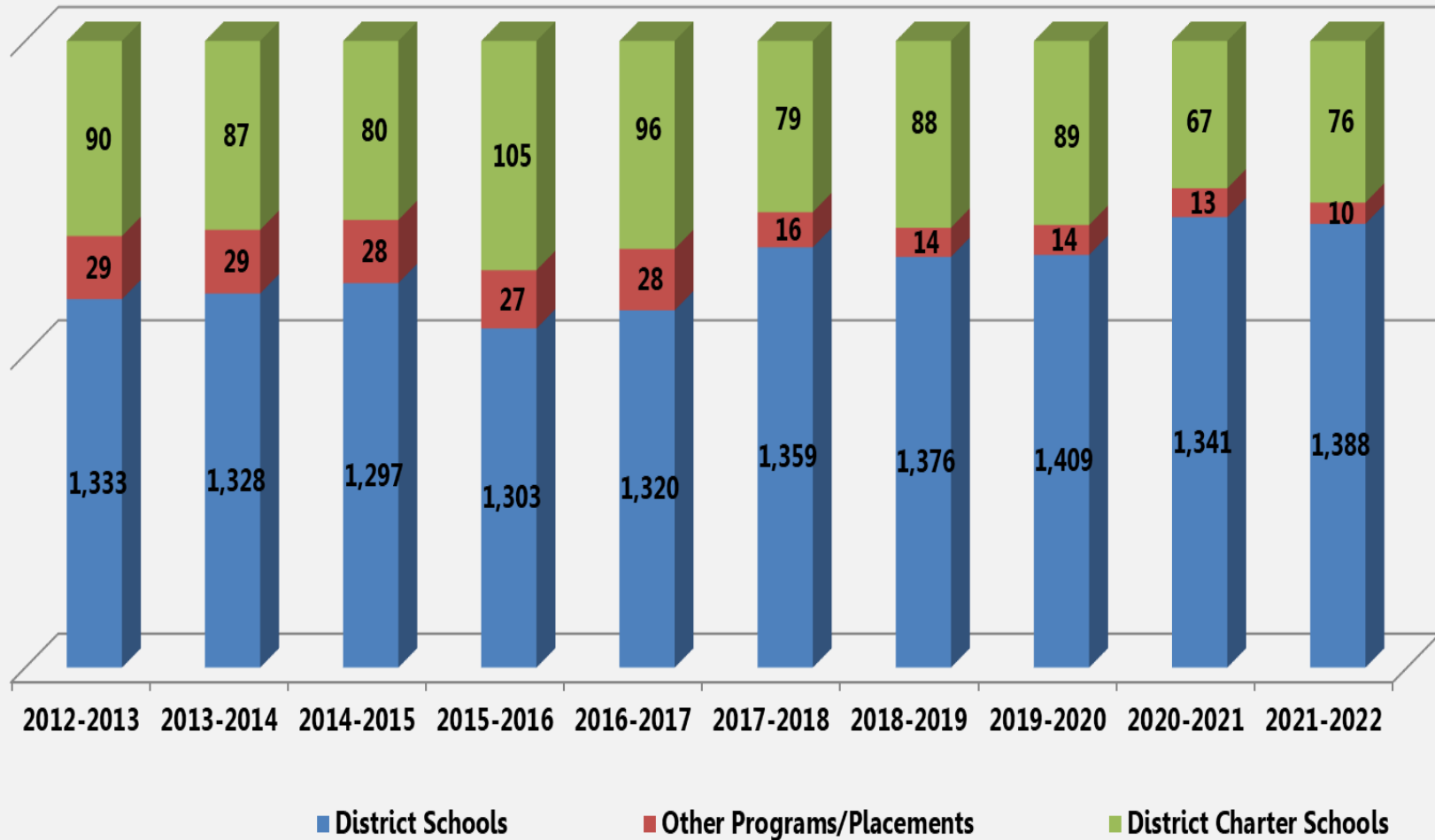
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
SALARIES					
110 Regular Salaries	7,235,957	1,409,589	-	-	8,645,546
120 Nonpermanent Salaries	248,173	22,231	-	-	270,404
130 Additional Salary	77,442	230,305	-	-	307,747
TOTAL SALARIES	7,561,572	1,662,125	-	-	9,223,697
ASSOCIATED PAYROLL COSTS					
210 Public Employees Retirement System	1,990,735	412,739	-	-	2,403,474
220 Social Security Administration	578,459	127,067	-	-	705,526
230 Other Required Payroll Costs	123,588	7,572	-	-	131,160
240 Contractual Employee Benefits	2,873,999	540,325	-	-	3,414,324
270 Post Retirement Health Benefits	-	228,000	-	-	228,000
TOTAL ASSOCIATED PAYROLL COSTS	5,566,781	1,315,703	-	-	6,882,484
PURCHASED SERVICES					
310 Instructional, Professional and Technical Services	156,698	168,094	-	-	324,792
320 Property Services	642,695	145,404	-	-	788,099
330 Student Transportation Services	1,093,275	86,324	-	-	1,179,599
340 Travel	15,486	8,749	-	-	24,235
350 Communication	45,548	2,300	-	-	47,848
360 Charter School Payments	200,000	641,987	-	-	841,987
370 Tuition	372,479	-	-	-	372,479
380 Non-instructional Professional and Technical Services	167,662	5,079,758	-	-	5,247,420
390 Other General Professional and Technological Services	670	641,953	-	-	642,623
TOTAL PURCHASED SERVICES	2,694,513	6,774,569	-	-	9,469,082
SUPPLIES AND MATERIALS					
410 Consumable Supplies and Materials	178,025	621,348	-	-	799,373
420 Textbooks	8,525	217,916	-	-	226,441
430 Library Books	3,255	-	-	-	3,255
440 Periodicals	515	-	-	-	515



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
EXPENDITURES					
450 Food	-	57,119	-	-	57,119
460 Non-consumable Items	35,210	73,043	-	-	108,253
470 Computer Software	64,754	77,563	-	-	142,317
480 Computer Hardware	44,451	214,361	-	-	258,812
TOTAL SUPPLIES AND MATERIALS	334,735	1,261,350	-	-	1,596,085
CAPITAL OUTLAY					
520 Buildings Acquisition	-	150,000	-	-	150,000
530 Improve other than build	-	50,000	-	-	50,000
540 Depreciable Equipment	-	100,000	-	-	100,000
550 Depreciable Technology	-	145,000	-	-	145,000
590 Other Capital Outlay	-	45,000	-	-	45,000
TOTAL CAPITAL OUTLAY	-	490,000	-	-	490,000
OTHER OBJECTS					
610 Redemption of Principal	-	-	1,312,749	-	1,312,749
620 Interest	-	-	1,516,534	-	1,516,534
640 Dues and Fees	18,243	56,700	2,000	-	76,943
650 Insurance and Judgements	179,661	-	-	-	179,661
670 Taxes and Licenses	1,994	-	-	-	1,994
690 Grant Indirect Charges	-	313,563	-	-	313,563
TOTAL OTHER OBJECTS	199,898	370,263	2,831,283	-	3,401,444
TRANSFERS					
710 Fund Modifications	958,500	-	-	-	958,500
720 Transits	-	85,000	-	-	85,000
TOTAL TRANSFERS	958,500	85,000	-	-	1,043,500
OTHER USES OF FUNDS					
810 Planned Reserve	490,725	2,993,624	-	-	3,484,349
820 Reserved for Next Year	1,187,018	17,966	66,830	-	1,271,814
TOTAL OTHER USES OF FUNDS	1,677,743	3,011,590	66,830	-	4,756,163
TOTAL EXPENDITURES	18,993,742	14,970,600	2,898,113	-	36,862,455

FERN RIDGE SCHOOL DISTRICT 28J Student Average Daily Membership (ADMr)





FERN RIDGE SCHOOL DISTRICT 28J
FULL TIME EQUIVALENT - FTE

	2018/2019 Adopted	2019/2020 Adopted	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
GENERAL FUND						
TOTAL LICENSED STAFF	69.400	72.750	72.301	73.000	73.000	73.000
TOTAL CLASSIFIED STAFF	49.079	48.742	48.612	50.300	50.300	50.300
TOTAL ADMINISTRATIVE STAFF	8.875	8.875	8.875	8.500	8.500	8.500
TOTAL CONFIDENTIAL STAFF	5.000	5.000	6.000	6.000	6.000	6.000
TOTAL ALL STAFF	132.354	135.367	135.789	137.800	137.800	137.800
GENERAL FUND INSTRUCTION FTE						
ELEMENTARY PROGRAMS	30.844	32.469	32.020	30.594	30.594	30.594
MIDDLE SCHOOL PROGRAMS	13.219	14.000	14.000	14.000	14.000	14.000
HIGH SCHOOL PROGRAMS	19.458	20.083	20.083	19.583	19.583	19.583
ALTERNATIVE PROGRAMS	-	-	-	2.875	2.875	2.875
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	10.273	11.060	12.061	12.061	12.061	12.061
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	14.748	14.280	14.093	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	89.291	92.642	93.007	93.956	93.956	93.956
SUPPORT SERVICES FTE						
GUIDANCE SERVICES	2.000	2.000	2.000	2.000	2.000	2.000
PSYCHOLOGICAL SERVICES	1.550	1.750	1.750	1.750	1.750	1.750
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	1.850	2.000	2.000	2.688	2.688	2.688
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	2.250	2.250	2.250	2.250	2.250	2.250
EDUCATIONAL MEDIA SERVICES	2.225	2.225	2.281	2.281	2.281	2.281
EXECUTIVE ADMINISTRATION SERVICES	2.000	2.000	2.000	2.000	2.000	2.000
OFFICE OF PRINCIPAL SERVICES	13.688	13.500	13.500	13.125	13.125	13.125
FISCAL SERVICES	2.950	2.950	2.950	2.950	2.950	2.950
OPERATING AND MAINTENANCE OF PLANT SERVICES	11.500	11.000	11.000	11.750	11.750	11.750
STUDENT TRANSPORTATION SERVICES	0.050	0.050	0.050	0.050	0.050	0.050
TECHNOLOGY SERVICES	3.000	3.000	3.000	3.000	3.000	3.000
TOTAL SUPPORT SERVICES FTE	43.063	42.725	42.781	43.844	43.844	43.844
TOTAL GENERAL FUND FTE	132.354	135.367	135.789	137.800	137.800	137.800



FERN RIDGE SCHOOL DISTRICT 28J
FULL TIME EQUIVALENT - FTE

	2018/2019 Adopted	2019/2020 Adopted	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
SPECIAL REVENUE/OTHER FUNDS						
INSTRUCTION FTE						
ELEMENTARY PROGRAMS	1.000	1.000	3.199	1.000	1.000	1.000
MIDDLE SCHOOL PROGRAMS	0.438	0.438	2.344	1.469	1.469	1.469
HIGH SCHOOL PROGRAMS	1.292	1.292	1.667	2.542	2.542	2.542
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	-	-	1.000	1.000	1.000	1.000
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	5.094	5.219	3.406	3.406	3.406	3.406
ALTERNATIVE EDUCATION	-	-	1.875	2.438	2.438	2.438
EDUCATIONALLY DISADVANTAGED	9.309	9.995	8.841	9.155	9.155	9.155
TOTAL INSTRUCTION FTE	17.132	17.943	22.332	21.009	21.009	21.009
SUPPORT SERVICES FTE						
GUIDANCE SERVICES	1.000	1.000	5.000	3.000	3.000	3.000
OTHER SUPPORT SERVICES	-	-	-	0.900	0.900	0.900
OFFICE OF PRINCIPAL SERVICES	-	-	-	0.500	0.500	0.500
FISCAL SERVICES	-	-	-	0.750	0.750	0.750
TECHNOLOGY SERVICES	-	-	0.938	0.875	0.875	0.875
COMMUNITY SERVICES	-	-	-	0.750	0.750	0.750
TOTAL SUPPORT SERVICES FTE	1.000	1.000	5.938	6.775	6.775	6.775
FACILITIES ACQUISITION AND CONSTRUCTION FTE						
SERVICE AREA DIRECTION	-	-	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION FTE	-	-	-	-	-	-
TOTAL OTHER FUNDS FTE	18.132	18.943	28.269	27.784	27.784	27.784
FTE BY FUNCTION (ALL FUNDS)						
INSTRUCTION	106.42	110.59	115.34	114.97	114.97	114.97
SUPPORT SERVICES	44.06	43.73	48.72	50.62	50.62	50.62
ENTERPRISE & COMMUNITY						
FACILITY ACQUISITION & CONSTRUCTION						
TOTAL DISTRICT FULL TIME EQUIVALENT	150.485	154.310	164.058	165.584	165.584	165.584

DISTRICT OVERVIEW AND READER'S GUIDE



THE DISTRICT

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

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

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

THE SCHOOL BOARD

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

SCHOOL BOARD GOALS

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

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

1. Continue to engage constituents in the COVID-19 virtual environment (staff, students, parents) to elicit feedback that will help focus Board direction.
2. In the COVID-19 environment that is ever changing, the district will continue to work to provide new comprehensive systems and support services to facilitate student and staff success, both academically and personally.
3. Invite the community and families to share with schools and district as a while 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.

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 2021-2022 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 30% of the outstanding balance of uncollected taxes will

be received during the 2021-2022 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

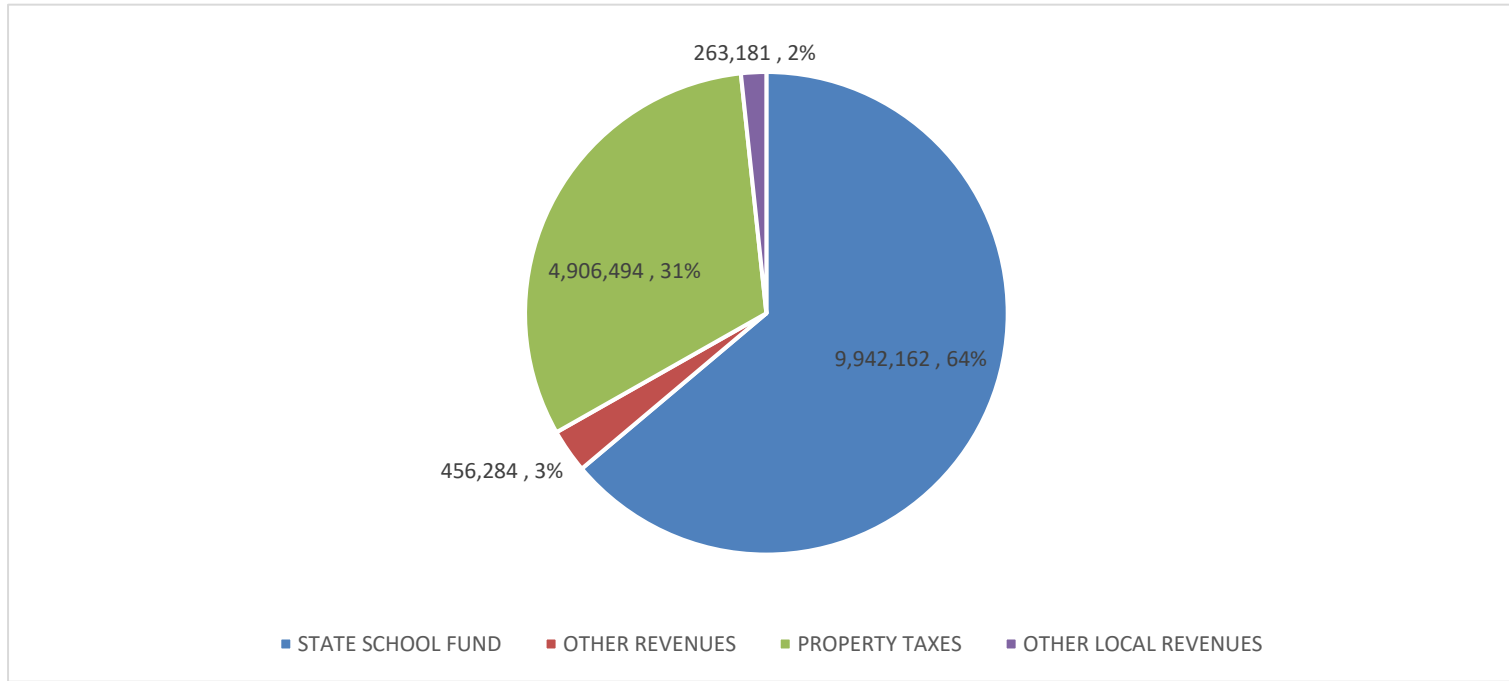
The district receives money from a variety of sources that are not deducted from the SSF grant. These include interest earnings; receipts from the rental and use of school facilities; services provided to charter schools; and other miscellaneous revenues.

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



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	2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
REVENUE FROM LOCAL SOURCES						
R1111 CURRENT YEAR'S TAXES	4,339,550	4,500,240	4,615,628	4,827,429	4,827,429	4,827,429
R1112 PRIOR YEAR'S TAXES	170,388	69,648	78,412	79,065	79,065	79,065
R1113 CO TAX SALES FOR BACK TAXES	89	35	-	-	-	-
R1114 PAYMENTS IN LIEU PROP TAX	2,148	10,332	-	-	-	-
R1190 PENALTIES & INT ON TAXES	13,525	20,030	-	-	-	-
R1412 TRANS OTHER DIST IN STATE	1,417	1,422	1,500	1,500	1,500	1,500
R1500 EARNINGS ON INVESTMENTS	151,509	108,865	92,000	78,200	78,200	78,200
R1740 FEES	1,562	1,665	1,500	1,500	1,500	1,500
R1910 RENTALS	3,923	3,516	3,500	3,500	3,500	3,500
R1930 RENT LEASE PAY PRIV CONTR	14,483	14,321	14,256	14,322	14,322	14,322
R1940 SVCS PROVIDED OTHER LOCAL ED AGENCIES	12,440	1,702	-	-	-	-
R1943 SVCS PROVIDED CHARTER SCH	882	983	900	900	900	900
R1960 RECOVER PRIOR YR EXPEND	(2,003)	3,606	-	-	-	-
R1980 FEES CHARGED TO GRANTS	23,827	20,841	19,000	139,800	139,800	139,800
R1990 MISCELLANEOUS	186,304	1,590	12,098	14,500	14,500	14,500
TOTAL REVENUE FROM LOCAL SOURCES	4,920,044	4,758,794	4,838,794	5,160,716	5,160,716	5,160,716
REVENUE FROM INTERMEDIATE SOURCES						
R2101 COUNTY SCHOOL FUNDS	46,639	55,567	30,000	51,000	51,000	51,000
R2102 ESD APPORTIONMENT	206,022	177,626	135,879	202,062	202,062	202,062
TOTAL REVENUE FROM INTERMEDIATE SOURCES	252,661	233,193	165,879	253,062	253,062	253,062
REVENUE FROM STATE SOURCES						
R3101 STATE SCHOOL FUND	7,486,190	9,521,814	10,925,011	9,942,162	9,942,162	9,942,162
R3103 COMMON SCHOOL FUND	168,121	156,941	149,650	154,831	154,831	154,831
R3104 STATE MANAGED COUNTY TIMB	1,491,354	1,077,925	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	9,145,664	10,756,680	11,074,661	10,096,993	10,096,993	10,096,993
REVENUE FROM OTHER RESTRICTED GRANT SOURCES						
R3299 OTHER RESTRICTED GRANTS	-	1,178	-	-	-	-
TOTAL REVENUE FROM OTHER RESTRICTED GRANT SOURCES	-	1,178	-	-	-	-
REVENUE FROM FEDERAL SOURCES						
R4500 RESTRICTED REV FROM FED GOV THRU STATE	435	300	-	-	-	-
R4801 FEDERAL FOREST FEES	59,078	55,622	59,000	57,350	57,350	57,350
TOTAL REVENUE FROM FEDERAL SOURCES	59,513	55,922	59,000	57,350	57,350	57,350
OTHER SOURCES						
R5200 INTERFUND TRANSFERS	-	-	-	-	-	-
R5400 RESOURCES-BEG. FUND BAL.	2,554,632	2,484,486	2,165,774	3,425,621	3,425,621	3,425,621
TOTAL OTHER SOURCES	2,554,632	2,484,486	2,165,774	3,425,621	3,425,621	3,425,621
TOTAL GENERAL FUND RESOURCES	16,932,514	18,290,252	18,304,108	18,993,742	18,993,742	18,993,742



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY OBJECT

REQUIREMENTS	2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
100 SALARIES	6,571,260	6,696,876	7,276,701	7,561,572	7,561,572	7,561,572
200 ASSOCIATED PAYROLL COSTS	4,376,371	4,921,342	5,479,716	5,566,781	5,566,781	5,566,781
300 PURCHASED SERVICES	2,294,511	2,192,148	2,589,588	2,694,513	2,694,513	2,694,513
400 SUPPLIES AND MATERIALS	241,060	206,077	344,680	334,735	334,735	334,735
500 CAPITAL OUTLAY	-	1,600	-	-	-	-
600 OTHER OBJECTS	143,152	150,111	177,911	199,898	199,898	199,898
700 TRANSFERS	821,675	949,914	1,003,500	958,500	958,500	958,500
800 OTHER USES OF FUNDS	-	-	1,432,012	1,677,743	1,677,743	1,677,743
TOTAL GENERAL FUND REQUIREMENTS	14,448,029	15,118,068	18,304,108	18,993,742	18,993,742	18,993,742



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY FUNCTION

REQUIREMENTS	2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1000 INSTRUCTION	7,891,615	8,464,431	9,233,682	9,579,858	9,579,858	9,579,858
2000 SUPPORT SERVICES	5,734,739	5,703,723	6,634,914	6,777,641	6,777,641	6,777,641
5200 TRANSFERS OF FUNDS	821,675	949,914	1,003,500	958,500	958,500	958,500
6000 CONTINGENCIES	-	-	495,372	490,725	490,725	490,725
7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	936,640	1,187,018	1,187,018	1,187,018
TOTAL GENERAL FUND REQUIREMENTS	14,448,029	15,118,068	18,304,108	18,993,742	18,993,742	18,993,742

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

REQUIREMENTS	2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
DISTRICT OPERATIONS AND ADMINISTRATION	2,893,446	2,910,009	3,489,913	3,613,079	3,613,079	3,613,079
SPECIAL EDUCATION	3,027,281	3,112,243	3,464,110	3,627,902	3,627,902	3,627,902
ELMIRA ELEMENTARY	1,331,550	1,470,393	1,621,418	1,726,795	1,726,795	1,726,795
VENETA ELEMENTARY	1,744,905	1,871,026	2,055,294	2,050,092	2,050,092	2,050,092
FERN RIDGE MIDDLE SCHOOL	1,774,616	1,955,129	2,151,080	2,319,423	2,319,423	2,319,423
ELMIRA HIGH SCHOOL	3,019,555	3,044,354	3,281,781	3,215,208	3,215,208	3,215,208
NON-OPERATING	656,675	754,914	2,240,512	2,441,243	2,441,243	2,441,243
TOTAL GENERAL FUND REQUIREMENTS	14,448,029	15,118,068	18,304,108	18,993,742	18,993,742	18,993,742



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

REQUIREMENTS	2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
SALARIES						
LICENSED SALARIES	3,941,322	4,086,877	4,405,034	4,585,967	4,585,967	4,585,967
CLASSIFIED SALARIES	1,265,570	1,266,358	1,340,435	1,419,770	1,419,770	1,419,770
ADMINISTRATIVE SALARIES	837,795	830,332	880,573	879,467	879,467	879,467
CONFIDENTIAL SALARIES	265,419	272,395	352,383	350,753	350,753	350,753
SUBSTITUTE/TEMPORARY SALARIES	211,321	167,421	217,258	248,173	248,173	248,173
ADDITIONAL SALARY	49,833	73,492	81,018	77,442	77,442	77,442
ASSOCIATED PAYROLL COSTS						
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	1,585,978	1,937,948	2,172,347	1,990,735	1,990,735	1,990,735
SOCIAL SECURITY ADMINISTRATION	500,297	514,374	564,319	578,459	578,459	578,459
OTHER REQUIRED PAYROLL COSTS	71,920	45,908	122,524	123,588	123,588	123,588
CONTRACTUAL EMPLOYEE BENEFITS	2,218,176	2,423,112	2,620,526	2,873,999	2,873,999	2,873,999
TOTAL EMPLOYEE COMPENSATION	10,947,631	11,618,218	12,756,417	13,128,353	13,128,353	13,128,353
NON-COMPENSATION EXPENDITURES						
PURCHASED SERVICES	2,294,511	2,192,148	2,589,588	2,694,513	2,694,513	2,694,513
SUPPLIES AND MATERIALS	241,060	206,077	344,680	334,735	334,735	334,735
CAPITAL OUTLAY	-	1,600	-	-	-	-
OTHER OBJECTS	143,152	150,111	177,911	199,898	199,898	199,898
TOTAL NON-COMPENSATION EXPENDITURES	2,678,723	2,549,936	3,112,179	3,229,146	3,229,146	3,229,146
TOTAL OPERATING REQUIREMENTS	13,626,354	14,168,154	15,868,596	16,357,499	16,357,499	16,357,499
TRANSFERS	821,675	949,914	1,003,500	958,500	958,500	958,500
CONTINGENCY						
NON-DESIGNATED	-	-	495,372	490,725	490,725	490,725
RESERVED FOR NEXT YEAR	-	-	936,640	1,187,018	1,187,018	1,187,018
TOTAL GENERAL FUND REQUIREMENTS	14,448,029	15,118,068	18,304,108	18,993,742	18,993,742	18,993,742



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

REQUIREMENTS	2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
INSTRUCTION						
ELEMENTARY PROGRAMS	2,504,984	2,779,594	3,037,162	2,970,453	2,970,453	2,970,453
MIDDLE SCHOOL PROGRAMS	1,204,067	1,388,963	1,524,329	1,545,175	1,545,175	1,545,175
HIGH SCHOOL PROGRAMS	2,013,350	2,033,338	2,170,740	2,125,557	2,125,557	2,125,557
HIGH SCHOOL EXTRACURRICULAR	6,368	6,835	5,785	5,852	5,852	5,852
PRE-KINDERGARTEN PROGRAM	-	-	-	-	-	-
PROGRAMS FOR TALENTED AND GIFTED	2,094	2,851	4,532	4,555	4,555	4,555
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	839,705	956,830	1,059,556	1,193,922	1,193,922	1,193,922
LEARNING CENTERS - STRUCTURED AND INTENSIVE	134,050	104,784	124,989	130,132	130,132	130,132
EXTENDED SCHOOL YEAR PROGRAM	2,243	128	7,500	6,500	6,500	6,500
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	842,130	838,464	931,492	959,438	959,438	959,438
TREATMENT AND HABILITATION	-	9,032	2,250	1,500	1,500	1,500
ALTERNATIVE EDUCATION	268,961	269,965	287,400	542,768	542,768	542,768
ENGLISH SECOND LANGUAGE PROGRAMS	73,665	73,647	77,947	94,006	94,006	94,006
TOTAL INSTRUCTION	7,891,615	8,464,431	9,233,682	9,579,858	9,579,858	9,579,858
SUPPORT SERVICES						
ATTENDANCE AND SOCIAL WORK SERVICES	334	90	350	350	350	350
GUIDANCE SERVICES	188,060	197,207	215,216	221,154	221,154	221,154
HEALTH SERVICES	2,970	2,066	3,866	4,272	4,272	4,272
PSYCHOLOGICAL SERVICES	186,359	179,463	217,541	219,288	219,288	219,288
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	177,991	190,400	209,242	222,017	222,017	222,017
OTHER STUDENT TREATMENT SERVICES	15,599	17,809	22,500	22,500	22,500	22,500
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	221,489	245,076	261,377	267,363	267,363	267,363
IMPROVEMENT OF INSTRUCTION SERVICES	-	-	500	-	-	-
EDUCATIONAL MEDIA SERVICES	112,155	115,444	127,694	132,853	132,853	132,853
ASSESSMENT AND TESTING	2,927	1,405	5,300	5,287	5,287	5,287
INSTRUCTIONAL STAFF DEVELOPMENT	28,388	26,087	42,609	37,167	37,167	37,167
BOARD OF EDUCATION SERVICES	49,109	58,227	84,490	95,500	95,500	95,500



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

REQUIREMENTS	2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
EXECUTIVE ADMINISTRATION SERVICES	297,902	342,210	352,608	351,843	351,843	351,843
OFFICE OF PRINCIPAL SERVICES	1,258,536	1,270,061	1,382,309	1,368,558	1,368,558	1,368,558
OTHER SUPPORT SERVICES	2,490	1,219	2,490	2,490	2,490	2,490
FISCAL SERVICES	462,539	444,869	549,105	581,169	581,169	581,169
OPERATING AND MAINTENANCE OF PLANT SERVICES	1,340,574	1,267,333	1,502,439	1,580,604	1,580,604	1,580,604
STUDENT TRANSPORTATION SERVICES	988,321	1,019,909	1,154,183	1,177,297	1,177,297	1,177,297
SUPPORT SERVICES	-	-	-	-	-	-
INFORMATION SERVICES	1,066	1,274	2,000	2,000	2,000	2,000
TECHNOLOGY SERVICES	397,927	323,574	499,095	485,929	485,929	485,929
TOTAL SUPPORT SERVICES	5,734,739	5,703,723	6,634,914	6,777,641	6,777,641	6,777,641
TOTAL OPERATING REQUIREMENTS	13,626,354	14,168,154	15,868,596	16,357,499	16,357,499	16,357,499
TRANSFERS OF FUNDS	821,675	949,914	1,003,500	958,500	958,500	958,500
CONTINGENCIES	-	-	495,372	490,725	490,725	490,725
UNAPPROPRIATED ENDING FUND BALANCE	-	-	936,640	1,187,018	1,187,018	1,187,018
TOTAL GENERAL FUND REQUIREMENTS	14,448,029	15,118,068	18,304,108	18,993,742	18,993,742	18,993,742

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>2018/2019 Actual</i>	<i>2019/2020 Actual</i>	<i>2020/2021 Adopted</i>	<i>2021/2022 Adopted</i>
Salaries	947,905	951,456	1,055,075	1,098,708
Associated Payroll Costs	703,367	705,561	844,798	879,594
Purchased Services	960,063	974,537	1,212,019	1,231,352
Supplies and Materials	142,715	131,631	204,655	207,126
Capital Outlay	-	1,600	-	-
Other Objects	139,396	145,224	173,366	196,299
TOTAL EXPENDITURES	2,893,446	2,910,009	3,489,913	3,613,079

GF Budget/Service Level Changes:

- Add .75 FTE Classified Grounds/Maintenance

Total .75 GF FTE Change

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
TAG							
1001210000000000	SUBSTITUTES-LICENSED	121	1,801	940	2,466	2,543	2,543
	ADDITIONAL SALARY	130	-	293	-	-	-
	PERS PENSION	211	-	68	447	354	354
	PERS IAP	212	-	18	-	-	-
	PERS UAL	213	155	109	218	220	220
	OPSRP PENSION	214	-	37	-	-	-
	SOCIAL SECURITY ADMINISTR	220	137	94	189	195	195
	WORKERS' COMPENSATION	231	1	(1)	12	12	12
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	7	7
	SUPPLIES AND MATERIALS	410	-	1,294	1,200	1,224	1,224
TOTAL TALENTED AND GIFTED			2,094	2,851	4,532	4,555	4,555
ESL							
1001291000000000	TRAVEL	340	-	82	250	255	255
	LIBRARY BOOKS	430	-	-	250	255	255
	PERIODICALS	440	120	144	-	-	-
TOAL ENGLISH SECOND LANGUAGE			120	226	500	510	510
HEALTH SERVICES							
1002130000000000	TRAVEL	340	30	32	-	-	-
	OTHER NON-INSTR PROF TECH	389	1,510	1,178	2,000	2,050	2,050
	OTHER GEN PROF, TECH SRVS	390	450	300	500	512	512
	SUPPLIES AND MATERIALS	410	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	259	-	216	220	220
TOTAL HEALTH SERVICES			2,249	1,510	2,716	2,782	2,782
ASSESSMENT AND TESTING							
1002230000000000	DATA PROCESS	386	1,591	1,380	4,000	4,080	4,080
	SUPPLIES AND MATERIALS	410	-	25	200	204	204
	NON-CONSUMABLE ITEMS	460	387	-	400	403	403
TOTAL ASSESSMENT AND TESTING			1,978	1,405	4,600	4,687	4,687

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PROFESSIONAL DEVELOPMENT							
1002240000000000	SUBSTITUTES-LICENSED	121	6,123	2,631	-	-	-
	SUBSTITUTES-CLASSIFIED	122	102	189	-	-	-
	ADDITIONAL SALARY	130	8,254	10,941	-	-	-
	PERS PENSION	211	289	678	-	-	-
	PERS IAP	212	421	770	-	-	-
	PERS UAL	213	1,242	1,552	-	-	-
	OPSRP PENSION	214	525	1,490	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,101	1,318	-	-	-
	WORKERS' COMPENSATION	231	56	56	-	-	-
	INST PROGRAM IMP SERVICES	312	2,830	1,268	29,134	23,615	23,615
	PROF & IMP COSTS NON-INST	318	200	200	450	460	460
	FUEL	326	-	12	-	-	-
	NON-REIMBURSEABLE STUDENT	332	-	318	-	-	-
	TRAVEL	340	1,011	550	1,015	1,040	1,040
	OTHER GEN PROF, TECH SRVS	390	150	150	150	158	158
	SUPPLIES AND MATERIALS	410	759	1,715	1,725	1,759	1,759
	TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		23,063	23,837	32,474	27,032	27,032
BOARD OF EDUCATION							
1002310000000000	INST PROGRAM IMP SERVICES	312	75	-	1,000	1,000	1,000
	RENTALS	324	437	343	500	500	500
	TRAVEL	340	4,793	4,391	5,300	5,300	5,300
	ADVERTISING	354	320	48	500	500	500
	PRINTING AND BINDING	355	6	-	50	50	50
	AUDIT SERVICES	381	32,540	43,700	37,100	48,070	48,070
	LEGAL SERVICES	382	3,053	2,538	30,000	30,000	30,000
	SUPPLIES AND MATERIALS	410	284	481	1,000	1,020	1,020
	PERIODICALS	440	39	-	40	40	40
	NON-CONSUMABLE ITEMS	460	-	-	1,000	1,020	1,020
	DUES & FEES	640	7,563	6,726	8,000	8,000	8,000
	TOTAL BOARD OF EDUCATION SERVICES		49,109	58,227	84,490	95,500	95,500
OFFICE OF SUPERINTENDENT							

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1002321000000000	ADMINISTRATORS	113	132,994	140,346	143,541	150,593	150,593
	CONFIDENTIAL	114	42,228	44,789	46,604	49,440	49,440
	ADDITIONAL SALARY	130	3,389	5,381	6,396	6,721	6,721
	TRAVEL STIPEND	135	3,000	3,000	3,600	3,600	3,600
	PERS PENSION	211	19,290	26,761	27,362	21,985	21,985
	PERS IAP	212	10,897	11,514	11,955	12,564	12,564
	PERS UAL	213	15,600	17,068	17,652	18,196	18,196
	OPSRP PENSION	214	3,748	5,630	6,142	5,529	5,529
	SOCIAL SECURITY ADMINISTR	220	13,397	14,292	15,311	16,092	16,092
	WORKERS' COMPENSATION	231	737	618	902	946	946
	LICENSED INSURANCE	241	11,039	14,490	-	-	-
	DEFERRED COMP ER	242	3,000	4,200	4,200	4,800	4,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	534	534
	CLASSIFIED INSURANCE	245	4,648	2,095	20,184	21,684	21,684
	ADMIN INSURANCE	249	25,659	25,402	23,784	25,284	25,284
	INST PROGRAM IMP SERVICES	312	525	600	10,000	665	665
	OTHER INST, PROF & TECH	319	-	15	1,900	100	100
	PROPERTY SERVICES	320	74	132	100	135	135
	RENTALS	324	437	343	500	500	500
	FUEL	326	-	1	-	-	-
	REIMBURSABLE STUDENT TRANS	331	-	15	-	-	-
	TRAVEL	340	445	1,337	1,500	1,500	1,500
	POSTAGE	353	304	137	600	600	600
	ADVERTISING	354	962	912	1,800	1,800	1,800
	PRINTING AND BINDING	355	111	70	500	500	500
	LEGAL SERVICES	382	-	140	-	-	-
	OTHER NON-INSTR PROF TECH	389	1,923	3,778	2,600	2,600	2,600
	SUPPLIES AND MATERIALS	410	1,989	12,295	2,000	2,000	2,000
	PERIODICALS	440	34	34	75	75	75
	NON-CONSUMABLE ITEMS	460	120	5,160	1,000	1,000	1,000
	DUES & FEES	640	1,353	1,657	2,400	2,400	2,400
	TOTAL OFFICE OF THE SUPERINTENDENT SERVICES		297,902	342,210	352,608	351,843	351,843
FISCAL SERVICES							
1002520000000000	CLASSIFIED SALARIES	112	37,472	38,743	38,769	39,936	39,936
	ADMINISTRATORS	113	78,278	78,847	84,485	86,597	86,597

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
CONFIDENTIAL	114	41,932	44,559	47,166	50,037	50,037	50,037
ADDITIONAL SALARY	130	-	-	570	570	570	570
PERS PENSION	211	11,085	15,111	15,589	12,506	12,506	12,506
PERS IAP	212	9,461	9,729	10,259	10,628	10,628	10,628
PERS UAL	213	13,545	14,302	15,081	15,323	15,323	15,323
OPSRP PENSION	214	6,755	10,006	10,794	9,405	9,405	9,405
SOCIAL SECURITY ADMINISTR	220	12,096	12,438	13,081	13,551	13,551	13,551
WORKERS' COMPENSATION	231	620	510	823	851	851	851
CONTRACTUAL EMP BE	240	624	-	-	-	-	-
LICENSED INSURANCE	241	18,690	24,157	-	-	-	-
DEFERRED COMP ER	242	1,140	1,710	2,880	3,450	3,450	3,450
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	467	467	467
CLASSIFIED INSURANCE	245	16,676	17,100	37,284	40,584	40,584	40,584
ADMIN INSURANCE	249	15,705	13,111	18,354	19,779	19,779	19,779
INST, PROF, TECH SERVICES	310	595	520	2,500	2,500	2,500	2,500
PROPERTY SERVICES	320	74	132	100	103	103	103
RENTALS	324	437	343	450	450	450	450
TRAVEL	340	246	44	410	410	410	410
POSTAGE	353	2,131	1,202	1,500	1,537	1,537	1,537
ADVERTISING	354	55	331	75	230	230	230
PRINTING AND BINDING	355	4,133	1,269	2,200	2,300	2,300	2,300
OTHER NON-INSTR PROF TECH	389	17,690	3,400	3,500	3,700	3,700	3,700
SUPPLIES AND MATERIALS	410	2,111	942	1,800	1,800	1,800	1,800
NON-CONSUMABLE ITEMS	460	418	-	435	435	435	435
DUES & FEES	640	1,732	1,454	2,100	2,100	2,100	2,100
TOTAL FISCAL SERVICES		293,703	289,959	310,205	319,249	319,249	319,249
PROPERTY ACCOUNT SERVICES							
1002527000000000	TAXES AND LICENSES	670	1,489	1,536	1,700	1,734	1,734
	TOTAL PROPERTY ACCOUNTING SERVICES		1,489	1,536	1,700	1,734	1,734
RISK MANAGEMENT SERVICES							
1002528000000000	SUBSTITUTES-LICENSE	121	710	-	-	-	-
	PERS PENSION	211	(1)	-	-	-	-
	SOCIAL SECURITY AD	220	54	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
WORKERS' COMPENSATION	231	3,420	448	5,300	5,300	5,300	5,300
UNEMPLOYMENT COMPENSATION	232	32,874	16,138	70,000	70,000	70,000	70,000
SELF PAY/COBRA	233	36	-	-	-	-	-
CONTRACTUAL EMP BE	240	253	39	-	-	-	-
MANAGEMENT SERVICES	385	3,383	3,786	3,700	3,792	3,792	3,792
SUPPLIES AND MATERIALS	410	-	75	-	-	-	-
DUES & FEES	640	1,151	1,219	1,150	1,173	1,173	1,173
LIABILITY INSURANCE	651	35,658	40,225	41,800	51,817	51,817	51,817
PROPERTY INSURANCE PREM	653	89,583	91,202	115,000	127,844	127,844	127,844
TAXES AND LICENSES	670	225	241	250	260	260	260
TOTAL RISK MANAGEMENT SERVICES		167,346	153,373	237,200	260,186	260,186	260,186

SERVICE AREA DIRECTION

1002541000000000	CONFIDENTIAL	114	103,118	102,801	108,278	110,985	110,985	110,985
	ADDITIONAL SALARY	130	1,500	1,447	-	-	-	-
	TRAVEL STIPEND	135	5,100	4,972	6,600	6,600	6,600	6,600
	PERS PENSION	211	7,883	10,122	10,710	8,394	8,394	8,394
	PERS IAP	212	6,583	6,553	6,831	6,992	6,992	6,992
	PERS UAL	213	9,425	9,633	10,132	10,171	10,171	10,171
	OPSRP PENSION	214	4,595	6,779	6,956	6,058	6,058	6,058
	SOCIAL SECURITY ADMINISTR	220	8,183	8,108	8,788	8,995	8,995	8,995
	WORKERS' COMPENSATION	231	2,833	2,161	2,861	2,931	2,931	2,931
	LICENSED INSURANCE	241	679	731	-	-	-	-
	DEFERRED COMP ER	242	-	-	1,200	1,200	1,200	1,200
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	291	291	291
	CLASSIFIED INSURANCE	245	36,647	37,352	40,368	43,368	43,368	43,368
	ADMIN INSURANCE	249	245	245	-	-	-	-
	RENTALS	324	437	343	500	512	512	512
	TRAVEL	340	-	134	100	170	170	170
	SUPPLIES AND MATERIALS	410	26	-	100	100	100	100
TOTAL SERVICE AREA DIRECTION		187,254	191,381	203,424	206,767	206,767	206,767	206,767

CARE AND UPKEEP OF BUILDINGS

1002542000000000	CLASSIFIED SALARIES	112	274,481	279,145	294,105	305,778	305,778	305,778
	SUBSTITUTES-CLASSIFIED	122	8,248	4,127	22,540	23,221	23,221	23,221

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ADDITIONAL SALARY	130	545	412	17,940	9,240	9,240	9,240
PERS PENSION	211	5,420	6,989	11,219	8,857	8,857	8,857
PERS IAP	212	16,541	16,528	18,472	18,640	18,640	18,640
PERS UAL	213	24,333	24,985	29,510	29,258	29,258	29,258
OPSRP PENSION	214	20,440	30,067	34,081	29,152	29,152	29,152
SOCIAL SECURITY ADMINISTR	220	21,071	21,110	25,596	25,875	25,875	25,875
WORKERS' COMPENSATION	231	7,557	5,944	8,553	8,830	8,830	8,830
LICENSED INSURANCE	241	-	15	-	-	-	-
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	889	889	889
CLASSIFIED INSURANCE	245	131,476	136,937	136,800	151,200	151,200	151,200
REPAIRS & MAINTENANCE	322	70,693	66,126	91,670	91,670	91,670	91,670
ELECTRICITY	325	10,955	10,098	14,000	14,445	14,445	14,445
FUEL	326	276	311	500	900	900	900
GARBAGE	328	15,530	10,890	18,000	18,000	18,000	18,000
TRAVEL	340	145	92	145	148	148	148
OTHER NON-INSTR PROF TECH	389	2,536	7,122	2,500	2,500	2,500	2,500
SUPPLIES AND MATERIALS	410	55,248	60,797	68,000	68,000	68,000	68,000
NON-CONSUMABLE ITEMS	460	10,762	4,630	8,000	8,000	8,000	8,000
DUES & FEES	640	-	493	-	-	-	-
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		676,255	686,818	801,631	814,603	814,603	814,603

CARE AND UPKEEP OF GROUND SERVICES

1002543000000000	CLASSIFIED SALARIES	112	41,604	35,528	40,347	71,202	71,202	71,202
	SUBSTITUTES-CLASSIFIED	122	-	1,238	-	-	-	-
	TRAVEL STIPEND	135	-	885	600	600	600	600
	PERS IAP	212	2,449	894	2,411	4,260	4,260	4,260
	PERS UAL	213	3,574	3,321	3,612	6,211	6,211	6,211
	OPSRP PENSION	214	3,522	1,892	5,100	7,662	7,662	7,662
	SOCIAL SECURITY ADMINISTR	220	3,187	2,886	3,132	5,493	5,493	5,493
	WORKERS' COMPENSATION	231	1,090	754	1,072	1,269	1,269	1,269
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	188	188	188
	CLASSIFIED INSURANCE	245	16,500	15,675	17,100	35,910	35,910	35,910
	REPAIRS & MAINTENANCE	322	15,602	7,132	8,755	8,955	8,955	8,955
	RENTALS	324	98	1,442	2,060	2,278	2,278	2,278
	OTHER NON-INSTR PROF TECH	389	3,700	915	6,700	6,834	6,834	6,834
	SUPPLIES AND MATERIALS	410	4,210	5,439	6,000	6,134	6,134	6,134

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	NON-CONSUMABLE ITEMS	460	914	320	2,800	2,920	2,920
	DUES & FEES	640	415	-	490	490	490
TOTAL CARE AND UPKEEP OF GROUNDS SERVICES		96,865	78,321	100,179	160,406	160,406	160,406

MAINTENANCE

1002544000000000	CLASSIFIED SALARIES	112	2,439	-	-	-	-
	TEMPORARY-CLASSIFIED	124	10,614	12,217	-	-	-
	PERS UAL	213	1,070	1,078	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,000	935	-	-	-
	WORKERS' COMPENSATION	231	287	253	-	-	-
	LICENSED INSURANCE	241	3,038	-	-	-	-
	REPAIRS & MAINTENANCE	322	11,693	14,014	18,750	19,218	19,218
	RENTALS	324	2,511	-	2,800	2,870	2,870
	FUEL	326	4,253	3,321	5,450	5,586	5,586
	GARBAGE	328	539	423	550	563	563
	OTHER NON-INSTR PROF TECH	389	18	-	5,000	5,125	5,125
	SUPPLIES AND MATERIALS	410	4,038	3,453	7,400	7,585	7,585
	NON-CONSUMABLE ITEMS	460	2,850	1,763	2,000	2,040	2,040
	DUES & FEES	640	-	245	250	255	255
TOTAL MAINTENANCE		44,351	37,702	42,200	43,242	43,242	43,242

SECURITY SERVICES

1002546000000000	OTHER PROPERTY SERVICES	329	3,342	3,342	5,000	5,125	5,125
TOTAL SECURITY SERVICES		3,342	3,342	5,000	5,125	5,125	5,125

OPERATION AND MAINTENANCE OF PLANT SERVICES

1002549000000000	REPAIRS & MAINTENANCE	322	1,477	1,474	2,600	2,665	2,665
	WATER AND SEWAGE	327	11,050	10,103	13,000	13,325	13,325
	OTHER NON-INSTR PROF TECH	389	60	60	250	256	256
	SUPPLIES AND MATERIALS	410	1,027	583	3,000	3,060	3,060
	DUES & FEES	640	76	76	76	76	76
TOTAL OTHER OPERATION & MAINTENANCE OF PLANT SERVICES		13,689	12,296	18,926	19,382	19,382	19,382

STUDENT TRANSPORTATION SERVICES

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1002550000000000	ADMINISTRATORS	113	4,120	4,150	4,447	4,558	4,558	4,558
	TRAVEL STIPEND	135	-	-	30	30	30	30
	PERS IAP	212	247	249	269	275	275	275
	PERS UAL	213	354	366	395	397	397	397
	OPSRP PENSION	214	356	527	568	495	495	495
	SOCIAL SECURITY ADMINISTR	220	316	318	342	351	351	351
	WORKERS' COMPENSATION	231	15	13	21	22	22	22
	LICENSED INSURANCE	241	448	619	-	-	-	-
	DEFERRED COMP ER	242	60	90	120	150	150	150
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	12	12	12
	ADMIN INSURANCE	249	457	318	966	1,041	1,041	1,041
	FUEL	326	41,905	33,141	49,000	51,266	51,266	51,266
	REIMBURSABLE STUDENT TRAN	331	599,289	674,689	748,000	766,700	766,700	766,700
	NON-REIMBURSABLE STUDENT	332	-	-	25	-	-	-
	TOTAL STUDENT TRANSPORTATION SERVICES		647,567	714,479	804,183	825,297	825,297	825,297

INFORMATION SERVICES

1002630000000000	OTHER INST, PROF & TECH	319	1,066	1,274	2,000	2,000	2,000	2,000
	TOTAL INFORMATION SERVICES		1,066	1,274	2,000	2,000	2,000	2,000

TECHNOLOGY SERVICES

1002660000000000	CLASSIFIED SALARIES	112	39,498	21,000	-	-	-	-
	CONFIDENTIAL	114	78,141	80,246	150,335	140,291	140,291	140,291
	ADDITIONAL SALARY	130	-	156	-	-	-	-
	TRAVEL STIPEND	135	1,200	1,200	3,600	1,800	1,800	1,800
	PERS PENSION	211	-	-	12,154	-	-	-
	PERS IAP	212	7,130	5,655	9,066	8,442	8,442	8,442
	PERS UAL	213	10,208	9,036	13,577	12,291	12,291	12,291
	OPSRP PENSION	214	10,256	11,960	10,444	15,182	15,182	15,182
	SOCIAL SECURITY ADMINISTR	220	9,065	7,834	11,776	10,870	10,870	10,870
	WORKERS' COMPENSATION	231	491	334	2,481	2,253	2,253	2,253
	LICENSED INSURANCE	241	12,133	12,448	-	-	-	-
	DEFERRED COMP ER	242	-	-	1,200	1,200	1,200	1,200
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	371	371	371

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
CLASSIFIED INSURANCE	245	16,815	7,795	40,368	43,368	43,368	43,368
ADMIN INSURANCE	249	5,132	4,948	-	-	-	-
PROF & IMP COSTS NON-INST	318	3,000	-	3,090	3,167	3,167	3,167
REPAIRS & MAINTENANCE	322	288	-	290	297	297	297
RENTALS	324	437	343	500	512	512	512
TRAVEL	340	50	47	100	102	102	102
TELEPHONE	351	2,375	2,429	5,000	5,125	5,125	5,125
POSTAGE	353	48	-	50	51	51	51
ADVERTISING	354	-	25	-	-	-	-
PRINTING AND BINDING	355	6	-	-	-	-	-
OTHER COMMUNICATION SERV	359	2,702	2,702	5,000	5,125	5,125	5,125
DATA PROCESS	386	23,727	-	-	-	-	-
OTHER NON-INSTR PROF TECH	389	2,560	2,003	4,000	4,100	4,100	4,100
SUPPLIES AND MATERIALS	410	1,501	653	1,800	1,845	1,845	1,845
NON-CONSUMABLE ITEMS	460	1,522	1,012	1,500	1,537	1,537	1,537
COMPUTER SOFTWARE	470	10,696	4,603	57,000	57,849	57,849	57,849
COMPUTER HARDWARE	480	43,401	26,211	35,514	36,401	36,401	36,401
TECHNOLOGY	550	-	1,600	-	-	-	-
DUES & FEES	640	150	150	150	150	150	150
TOTAL TECHNOLOGY SERVICES		282,532	204,390	368,995	352,329	352,329	352,329
OPERATION SERVICES							
1002664000000000	CLASSIFIED SALARIES	112	30,314	31,276	32,656	34,366	34,366
	PERS IAP	212	1,816	1,826	1,959	2,062	2,062
	PERS UAL	213	2,604	2,758	2,880	2,973	2,973
	OPSRP PENSION	214	2,612	3,862	4,144	3,708	3,708
	SOCIAL SECURITY ADMINISTR	220	2,323	2,398	2,498	2,629	2,629
	WORKERS' COMPENSATION	231	127	103	163	172	172
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	90	90
	CLASSIFIED INSURANCE	245	16,500	17,100	17,100	18,900	18,900
	TRAVEL	340	105	113	350	350	350
	DATA PROCESS	386	45,071	45,437	50,400	50,400	50,400
	NON-CONSUMABLE ITEMS	460	-	-	200	200	200
TOTAL OPERATIONS SERVICES		101,471	104,873	112,350	115,850	115,850	115,850
TOTAL REQUIREMENTS DIST. OP. & ADMIN.		2,893,446	2,910,009	3,489,913	3,613,079	3,613,079	3,613,079



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>2018/2019 Actual</i>	<i>2019/2020 Actual</i>	<i>2020/2021 Adopted</i>	<i>2021/2022 Adopted</i>
Salaries	1,218,909	1,227,361	1,340,284	1,385,668
Associated Payroll Costs	831,034	969,655	1,126,739	1,171,373
Purchased Services	945,858	888,905	948,262	1,034,307
Supplies and Materials	31,480	25,726	48,075	35,780
Other Objects	-	595	750	774
TOTAL EXPENDITURES	3,027,281	3,112,243	3,464,110	3,627,902

GF Budget/Service Level Changes:

- Reduce (.25) FTE Licensed ESL
- Add .938 FTE for Classified SLP Aide

Total .688 GF FTE Change

See Special Revenue Section for Non-GF FTE Changes

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES							
REQUIREMENTS							
1001220428320000	SUBSTITUTES-LICENSED	121	-	282	1,973	2,035	2,035
	SUBSTITUTES-CLASSIFIED	122	7,913	472	2,770	2,854	2,854
	ADDITIONAL SALARY	130	-	401	-	-	-
	PERS PENSION	211	(16)	75	860	680	680
	PERS IAP	212	(78)	24	-	-	-
	PERS UAL	213	680	66	418	423	423
	OPSRP PENSION	214	(87)	36	-	-	-
	SOCIAL SECURITY ADMINISTR	220	605	88	363	374	374
	WORKERS' COMPENSATION	231	35	4	24	25	25
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	13	13	13
	CLASSIFIED INSURANCE	245	433	-	-	-	-
	INST, PROF, TECH SERVICES	310	-	67,504	9,314	68,000	68,000
	INST PROGRAM IMP SERVICES	312	-	-	200	150	150
	TRAVEL	340	-	52	1,090	750	750
	PRINTING AND BINDING	355	219	53	250	175	175
	TUITION PAY TO OTHR DIST	371	91,317	14,574	75,000	12,000	12,000
	TUITION PRIVATE SCHOOLS	373	188,929	189,996	188,000	296,000	296,000
	SUPPLIES AND MATERIALS	410	3,339	1,319	1,250	1,250	1,250
	TEXTBOOKS	420	5,201	-	3,000	2,225	2,225
	NON-CONSUMABLE ITEMS	460	770	-	1,500	1,200	1,200
	COMPUTER SOFTWARE	470	-	-	50	50	50
	COMPUTER HARDWARE	480	-	-	600	250	250
	Subtotal: Restrictive (all grades)		299,258	274,946	286,612	388,454	388,454
1001220428320179	INST, PROF, TECH SERVICES	310	-	-	-	75	75
	TRAVEL	340	-	-	-	20	20
	Subtotal: Elmira Elementary		-	-	-	95	95
1001220428320182	SUPPLIES AND MATERIALS	410	-	-	-	175	175
	Subtotal: Fern Ridge Middle		-	-	-	175	175
1001220428320346	INST, PROF, TECH SERVICES	310	-	-	-	175	175
	TRAVEL	340	-	-	-	30	30

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
Subtotal: Veneta Elementary			-	-	-	205	205	205
1001220428320012	LICENSED SALARIES	111	66,301	65,505	69,031	70,757	70,757	70,757
	CLASSIFIED SALARIES	112	55,004	53,960	58,225	62,200	62,200	62,200
	SUBSTITUTES-LICENSED	121	1,171	188	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	4,138	-	-	-	-
	ADDITIONAL SALARY	130	193	-	1,225	1,225	1,225	1,225
	PERS PENSION	211	9,408	12,109	12,744	10,005	10,005	10,005
	PERS IAP	212	6,856	6,506	7,603	7,913	7,913	7,913
	PERS UAL	213	10,537	10,918	11,332	11,607	11,607	11,607
	OPSRP PENSION	214	4,001	5,525	7,166	6,464	6,464	6,464
	SOCIAL SECURITY ADMINISTR	220	9,611	9,321	9,829	10,265	10,265	10,265
	WORKERS' COMPENSATION	231	497	405	631	654	654	654
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	825	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	352	352	352
	CLASSIFIED INSURANCE	245	29,620	34,257	51,300	56,700	56,700	56,700
	INST, PROF, TECH SERVICES	310	-	516	650	475	475	475
	SUPPLIES AND MATERIALS	410	347	-	780	550	550	550
	TEXTBOOKS	420	-	172	400	300	300	300
	NON-CONSUMABLE ITEMS	460	225	-	400	300	300	300
	COMPUTER SOFTWARE	470	-	204	400	300	300	300
	COMPUTER HARDWARE	480	-	4,867	950	1,400	1,400	1,400
Subtotal: Grades K-2			211,995	227,491	252,166	262,467	262,467	262,467
1001220428320345	LICENSED SALARIES	111	50,108	50,797	55,512	59,006	59,006	59,006
	CLASSIFIED SALARIES	112	36,797	36,054	40,176	42,662	42,662	42,662
	SUBSTITUTES-LICENSED	121	3,692	94	1,973	2,035	2,035	2,035
	SUBSTITUTES-CLASSIFIED	122	1,360	1,506	968	997	997	997
	ADDITIONAL SALARY	130	-	98	1,225	1,225	1,225	1,225
	PERS PENSION	211	25	-	10,826	8,794	8,794	8,794
	PERS IAP	212	4,703	5,185	5,728	6,079	6,079	6,079
	PERS UAL	213	7,893	7,810	8,807	9,162	9,162	9,162
	OPSRP PENSION	214	6,944	10,984	4,914	4,433	4,433	4,433
	SOCIAL SECURITY ADMINISTR	220	6,781	6,567	7,639	8,103	8,103	8,103
	WORKERS' COMPENSATION	231	373	294	492	519	519	519

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	196	204	18,600	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	279	279
	CLASSIFIED INSURANCE	245	29,711	34,200	34,200	37,800	37,800
	INST, PROF, TECH SERVICES	310	-	344	250	250	250
	INST PROGRAM IMP SERVICES	312	-	-	225	200	200
	SUPPLIES AND MATERIALS	410	319	98	1,000	650	650
	TEXTBOOKS	420	-	-	400	300	300
	NON-CONSUMABLE ITEMS	460	131	-	400	300	300
	COMPUTER SOFTWARE	470	-	-	400	300	300
	COMPUTER HARDWARE	480	-	-	500	400	400
Subtotal: Grades 3-5			149,032	154,235	195,135	204,494	204,494
1001220428320678	LICENSED SALARIES	111	68,086	66,561	70,144	71,898	71,898
	CLASSIFIED SALARIES	112	30,123	35,983	43,285	46,382	46,382
	SUBSTITUTES-LICENSED	121	1,261	1,409	1,973	2,035	2,035
	SUBSTITUTES-CLASSIFIED	122	2,846	5,674	968	997	997
	ADDITIONAL SALARY	130	286	92	1,225	1,225	1,225
	PERS PENSION	211	9,691	11,989	756	592	592
	PERS IAP	212	5,309	5,559	6,800	7,059	7,059
	PERS UAL	213	8,854	9,677	10,372	10,599	10,599
	OPSRP PENSION	214	1,833	3,410	14,227	12,562	12,562
	SOCIAL SECURITY ADMINISTR	220	7,741	8,320	8,996	9,374	9,374
	WORKERS' COMPENSATION	231	408	359	574	594	594
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	322	322
	CLASSIFIED INSURANCE	245	24,750	32,781	34,200	37,800	37,800
	INST, PROF, TECH SERVICES	310	-	172	125	125	125
	INST PROGRAM IMP SERVICES	312	-	-	175	150	150
	SUPPLIES AND MATERIALS	410	358	147	1,000	750	750
	TEXTBOOKS	420	-	-	400	300	300
	NON-CONSUMABLE ITEMS	460	476	446	400	-	-
	COMPUTER SOFTWARE	470	-	1,595	2,000	300	300
	COMPUTER HARDWARE	480	-	-	500	400	400
Subtotal: Grades 6-8			179,420	202,176	217,620	224,464	224,464

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1001220428320616	LICENSED SALARIES	111	-	58,436	64,196	68,234	68,234	68,234
	PERS IAP	212	-	3,507	3,852	4,094	4,094	4,094
	PERS UAL	213	-	5,156	5,662	5,902	5,902	5,902
	OPSRP PENSION	214	-	7,418	8,146	7,362	7,362	7,362
	SOCIAL SECURITY ADMINISTR	220	-	4,314	4,911	5,220	5,220	5,220
	WORKERS' COMPENSATION	231	-	186	306	324	324	324
	LICENSED INSURANCE	241	-	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	182	182	182
	INST, PROF, TECH SERVICES	310	-	516	350	500	500	500
	SUPPLIES AND MATERIALS	410	-	450	1,000	700	700	700
	NON-CONSUMABLE ITEMS	460	-	-	100	50	50	50
Subtotal: Elmira High			-	97,983	108,023	113,568	113,568	113,568
TOTAL LESS RESTRICTIVE:			839,705	956,830	1,059,556	1,193,922	1,193,922	1,193,922
LEARNING CENTERS - STRUCTURED AND INTENSIVE								
1001221428320000	SUBSTITUTES-LICENSED	121	1,621	282	4,932	5,087	5,087	5,087
	SUBSTITUTES-CLASSIFIED	122	719	-	-	-	-	-
	PERS PENSION	211	-	34	895	707	707	707
	PERS UAL	213	119	25	435	440	440	440
	OPSRP PENSION	214	25	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	179	21	377	389	389	389
	WORKERS' COMPENSATION	231	10	1	24	25	25	25
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	14	14	14
	CLASSIFIED INSURANCE	245	-	-	-	-	-	-
Subtotal: Structured and Intensive (all grades)			2,672	363	6,663	6,662	6,662	6,662
1001221428320346	LICENSED SALARIES	111	60,087	37,114	40,559	43,109	43,109	43,109
	CLASSIFIED SALARIES	112	14,672	14,951	16,672	17,671	17,671	17,671
	SUBSTITUTES-CLASSIFIED	122	-	500	-	-	-	-
	ADDITIONAL SALARY	130	-	394	-	-	-	-
	PERS PENSION	211	-	15	7,357	5,992	5,992	5,992
	PERS IAP	212	4,486	1,979	3,398	3,608	3,608	3,608

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
PERS UAL	213	6,504	4,671	5,048	5,257	5,257	5,257
OPSRP PENSION	214	6,452	4,206	2,039	1,836	1,836	1,836
SOCIAL SECURITY ADMINISTR	220	5,733	4,058	4,378	4,650	4,650	4,650
WORKERS' COMPENSATION	231	294	179	285	301	301	301
LICENSED INSURANCE	241	17,400	19,499	18,600	20,100	20,100	20,100
DEFERRED COMP ER	242	900	-	900	900	900	900
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	161	161	161
CLASSIFIED INSURANCE	245	14,850	15,567	15,390	17,010	17,010	17,010
SUPPLIES AND MATERIALS	410	-	526	2,200	850	850	850
TEXTBOOKS	420	-	-	750	650	650	650
NON-CONSUMABLE ITEMS	460	-	-	750	650	650	650
COMPUTER SOFTWARE	470	-	53	-	75	75	75
COMPUTER HARDWARE	480	-	708	-	650	650	650
Subtotal: Veneta Elementary		131,378	104,421	118,326	123,470	123,470	123,470
TOTAL LEARNING CENTERS - STRUCTURED		134,050	104,784	124,989	130,132	130,132	130,132
ESY							
1001227428320000	INSTRUCTION SERVICES	311	2,243	-	7,500	6,500	6,500
	TEXTBOOKS	420	-	128	-	-	-
TOTAL EXTENDED SCHOOL YEAR PROGRAMS		2,243	128	7,500	6,500	6,500	6,500
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES							
1001250428320000	SUBSTITUTES-LICENSED	121	11,526	3,758	13,810	14,242	14,242
	SUBSTITUTES-CLASSIFIED	122	12,230	-	10,777	11,105	11,105
	ADDITIONAL SALARY	130	1,011	6,915	3,000	3,000	3,000
	PERS PENSION	211	213	395	5,004	3,940	3,940
	PERS IAP	212	8	(889)	180	180	180
	PERS UAL	213	1,632	537	2,433	2,452	2,452
	OPSRP PENSION	214	500	242	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,891	810	2,110	2,169	2,169
	WORKERS' COMPENSATION	231	98	32	141	145	145
	LICENSED INSURANCE	241	-	(896)	9,600	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	76	76

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	
		Actual	Actual	Adopted	Proposed	Approved	Adopted	
	ADMIN INSURANCE	249	-	6,192	-	3,200	3,200	3,200
	TRAVEL	340	-	-	-	50	50	50
	PRINTING AND BINDING	355	118	67	200	150	150	150
	SUPPLIES AND MATERIALS	410	3,468	384	1,000	750	750	750
	TEXTBOOKS	420	6,659	-	5,000	4,000	4,000	4,000
	NON-CONSUMABLE ITEMS	460	299	-	100	100	100	100
	COMPUTER SOFTWARE	470	435	145	100	100	100	100
	COMPUTER HARDWARE	480	1,907	-	2,000	1,500	1,500	1,500
	Subtotal: Less Restrictive (all grades)		41,995	17,692	55,455	47,159	47,159	47,159
1001250428320179	LICENSED SALARIES	111	67,006	65,505	69,031	70,757	70,757	70,757
	CLASSIFIED SALARIES	112	26,101	26,246	28,866	30,709	30,709	30,709
	SUBSTITUTES-LICENSED	121	-	564	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	1,077	-	-	-	-
	PERS PENSION	211	9,354	11,968	12,522	9,835	9,835	9,835
	PERS IAP	212	5,548	5,462	5,807	6,013	6,013	6,013
	PERS UAL	213	8,100	8,237	8,635	8,777	8,777	8,777
	OPSRP PENSION	214	2,198	3,269	3,523	3,180	3,180	3,180
	SOCIAL SECURITY ADMINISTR	220	7,068	7,160	7,489	7,762	7,762	7,762
	WORKERS' COMPENSATION	231	364	302	474	489	489	489
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	268	268	268
	CLASSIFIED INSURANCE	245	14,850	15,390	15,390	17,010	17,010	17,010
	SUPPLIES AND MATERIALS	410	-	239	750	650	650	650
	TEXTBOOKS	420	-	966	500	500	500	500
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
	Subtotal: Elmira Elementary		158,890	165,284	172,587	177,050	177,050	177,050
1001250428320182	LICENSED SALARIES	111	57,944	58,741	64,196	68,234	68,234	68,234
	CLASSIFIED SALARIES	112	67,185	86,568	94,117	96,569	96,569	96,569
	SUBSTITUTES-LICENSED	121	-	5,074	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	4,151	-	-	-	-
	ADDITIONAL SALARY	130	27	46	-	-	-	-
	PERS PENSION	211	2,892	4,166	3,903	3,102	3,102	3,102
	PERS IAP	212	7,112	9,606	9,317	9,732	9,732	9,732

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	10,889	13,651	13,963	14,255	14,255	14,255
	OPSRP PENSION	214	8,442	15,668	16,974	15,094	15,094	15,094
	SOCIAL SECURITY ADMINISTR	220	10,046	12,839	12,111	12,607	12,607	12,607
	WORKERS' COMPENSATION	231	504	505	775	807	807	807
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	429	429	429
	CLASSIFIED INSURANCE	245	44,550	61,664	76,950	85,050	85,050	85,050
	SUPPLIES AND MATERIALS	410	-	317	750	750	750	750
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
	Subtotal: Fern Ridge Middle		227,892	291,894	312,656	327,729	327,729	327,729
1001250428320346	LICENSED SALARIES	111	44,727	50,797	55,512	59,006	59,006	59,006
	CLASSIFIED SALARIES	112	57,458	55,582	59,725	59,481	59,481	59,481
	SUBSTITUTES-LICENSED	121	-	376	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	88	4,199	-	-	-	-
	ADDITIONAL SALARY	130	44	30	-	-	-	-
	PERS PENSION	211	-	68	-	-	-	-
	PERS IAP	212	5,970	6,177	6,723	6,930	6,930	6,930
	PERS UAL	213	8,902	9,789	10,164	10,249	10,249	10,249
	OPSRP PENSION	214	8,586	13,374	14,220	12,462	12,462	12,462
	SOCIAL SECURITY ADMINISTR	220	7,489	8,313	8,816	9,064	9,064	9,064
	WORKERS' COMPENSATION	231	417	362	560	577	577	577
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	308	308	308
	CLASSIFIED INSURANCE	245	29,769	47,877	47,880	52,920	52,920	52,920
	POSTAGE	353	-	26	-	25	25	25
	SUPPLIES AND MATERIALS	410	-	1,096	1,000	1,000	1,000	1,000
	TEXTBOOKS	420	-	2,315	350	250	250	250
	NON-CONSUMABLE ITEMS	460	-	80	100	150	150	150
	Subtotal: Veneta Elementary		180,850	218,461	224,550	233,422	233,422	233,422
1001250428320616	LICENSED SALARIES	111	57,944	-	-	-	-	-
	CLASSIFIED SALARIES	112	71,643	71,863	77,311	79,044	79,044	79,044
	SUBSTITUTES-LICENSED	121	-	376	-	-	-	-

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	SUBSTITUTES-CLASSIFIED	122	-	606	-	-	-
	ADDITIONAL SALARY	130	117	16	-	-	-
	PERS PENSION	211	-	68	-	-	-
	PERS IAP	212	7,606	4,096	4,401	4,526	4,526
	PERS UAL	213	11,284	6,426	6,819	6,837	6,837
	OPSRP PENSION	214	10,940	8,662	9,307	8,139	8,139
	SOCIAL SECURITY ADMINISTR	220	10,432	5,068	5,914	6,047	6,047
	WORKERS' COMPENSATION	231	518	243	382	393	393
	LICENSED INSURANCE	241	17,400	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	202	202	202
	CLASSIFIED INSURANCE	245	44,619	46,223	61,560	68,040	68,040
	SUPPLIES AND MATERIALS	410	-	584	450	350	350
	NON-CONSUMABLE ITEMS	460	-	72	100	100	100
	COMPUTER HARDWARE	480	-	830	-	400	400
Subtotal: Elmira High		232,503	145,133	166,244	174,078	174,078	174,078
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES		842,130	838,464	931,492	959,438	959,438	959,438
ALTERNATE EDUCATION							
1001260428320000	TUITION PRIVATE SCHOOLS	373	-	9,032	2,250	1,500	1,500
TOTAL ALTERNATIVE EDUCATION		-	9,032	2,250	1,500	1,500	1,500
ALTERNATE EDUCATION							
1001280428320000	TUITION PRIVATE SCHOOLS	373	69,595	47,979	72,400	47,979	47,979
TOTAL ALTERNATIVE EDUCATION		69,595	47,979	72,400	47,979	47,979	47,979
CHARTER SCHOOLS							
1001288128320000	CHARTER SCHOOL PAYMENTS	360	192,166	213,840	200,000	200,000	200,000
TOTAL CHARTER SCHOOLS		192,166	213,840	200,000	200,000	200,000	200,000
PSYCHOLOGICAL SERVICES							
1002140428320000	LICENSED SALARIES	111	89,866	89,018	118,959	120,108	120,108
	SUBSTITUTES-LICENSED	121	1,079	6,365	986	1,017	1,017
	PERS PENSION	211	6,730	8,454	21,758	16,836	16,836

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
PERS IAP	212	5,427	5,341	7,138	7,206	7,206	7,206
PERS UAL	213	7,861	8,413	10,579	10,477	10,477	10,477
OPSRP PENSION	214	3,722	6,166	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	6,755	7,042	9,176	9,266	9,266	9,266
WORKERS' COMPENSATION	231	354	303	570	575	575	575
LICENSED INSURANCE	241	30,450	29,588	32,550	35,175	35,175	35,175
DEFERRED COMP ER	242	675	-	1,575	1,575	1,575	1,575
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	323	323	323
INST, PROF, TECH SERVICES	310	31,762	13,505	5,000	12,500	12,500	12,500
TRAVEL	340	536	637	1,500	450	450	450
PRINTING AND BINDING	355	-	30	-	30	30	30
SUPPLIES AND MATERIALS	410	1,043	1,572	4,250	1,500	1,500	1,500
NON-CONSUMABLE ITEMS	460	-	295	500	400	400	400
COMPUTER SOFTWARE	470	100	36	3,000	1,500	1,500	1,500
COMPUTER HARDWARE	480	-	2,697	-	350	350	350
TOTAL PSYCHOLOGICAL SERVICES		186,359	179,463	217,541	219,288	219,288	219,288

SPEECH PATHOLOGY AND AUDIOLOGY SERVICES

1002150428320000	SUBSTITUTES-LICENSED	121	1,801	1,691	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	-	-	24,163	24,163	24,163
	ADDITIONAL SALARY	130	139	-	-	-	-	-
	PERS PENSION	211	63	85	-	-	-	-
	PERS IAP	212	-	-	-	1,427	1,427	1,427
	PERS UAL	213	25	149	-	2,090	2,090	2,090
	OPSRP PENSION	214	15	48	-	2,567	2,567	2,567
	SOCIAL SECURITY ADMINISTR	220	148	129	-	1,849	1,849	1,849
	WORKERS' COMPENSATION	231	8	5	-	122	122	122
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	64	64	64
	CLASSIFIED INSURANCE	245	-	-	-	18,900	18,900	18,900
	INST, PROF, TECH SERVICES	310	1,726	786	450	450	450	450
	REPAIRS & MAINTENANCE	322	156	166	200	200	200	200
	TRAVEL	340	81	-	50	50	50	50
	OTHER NON-INST PROF AND TECH	389	-	-	-	5	5	5
	SUPPLIES AND MATERIALS	410	2,458	(1)	750	750	750	750
	NON-CONSUMABLE ITEMS	460	1,527	-	350	250	250	250

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	COMPUTER SOFTWARE	470	72	-	120	120	120
Subtotal: Speech (all grades)		8,219	3,059	1,920	53,007	53,007	53,007
1002150428320179	LICENSED SALARIES	111	68,086	54,081	70,144	13,713	13,713
	PERS IAP	212	4,085	3,245	4,209	823	823
	PERS UAL	213	5,923	4,770	6,187	1,186	1,186
	OPSRP PENSION	214	5,876	6,863	12,724	1,906	1,906
	SOCIAL SECURITY ADMINISTR	220	5,081	4,036	5,366	1,049	1,049
	WORKERS' COMPENSATION	231	257	169	333	66	66
	LICENSED INSURANCE	241	17,400	14,604	18,600	6,699	6,699
	DEFERRED COMP ER	242	-	731	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	37	37
	REPAIRS & MAINTENANCE	322	-	-	100	100	100
	TRAVEL	340	-	-	450	350	350
	SUPPLIES AND MATERIALS	410	-	892	850	750	750
	NON-CONSUMABLE ITEMS	460	-	-	-	50	50
	COMPUTER SOFTWARE	470	-	-	115	125	125
	DUES & FEES	640	-	-	-	125	125
Subtotal: Elmira Elementary		106,708	89,391	119,978	26,979	26,979	26,979
1002150428320182	LICENSED SALARIES	111	-	6,243	-	13,713	13,713
	PERS IAP	212	-	375	-	823	823
	PERS UAL	213	-	551	-	1,186	1,186
	OPSRP PENSION	214	-	792	-	1,906	1,906
	SOCIAL SECURITY ADMINISTR	220	-	466	-	1,049	1,049
	WORKERS' COMPENSATION	231	-	20	-	66	66
	LICENSED INSURANCE	241	-	1,686	-	6,699	6,699
	DEFERRED COMP ER	242	-	84	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	37	37
	REPAIRS & MAINTENANCE	322	-	-	15	25	25
	TRAVEL	340	-	-	60	50	50
	SUPPLIES AND MATERIALS	410	-	338	125	125	125
	NON-CONSUMABLE ITEMS	460	-	-	-	25	25
	COMPUTER SOFTWARE	470	-	-	-	25	25
Subtotal: Fern Ridge Middle		-	10,555	200	25,729	25,729	25,729

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
1002150428320346	LICENSED SALARIES	111	34,768	42,360	46,291	49,202	49,202	49,202
	SUBSTITUTES-LICENSED	121	-	940	-	-	-	-
	ADDITIONAL SALARY	130	48	-	-	-	-	-
	PERS PENSION	211	-	17	-	-	-	-
	PERS IAP	212	2,089	2,542	2,777	2,952	2,952	2,952
	PERS UAL	213	3,029	3,819	4,083	4,256	4,256	4,256
	OPSRP PENSION	214	3,005	5,483	8,397	6,839	6,839	6,839
	SOCIAL SECURITY ADMINISTR	220	2,585	3,153	3,541	3,764	3,764	3,764
	WORKERS' COMPENSATION	231	140	140	225	238	238	238
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	131	131	131
	REPAIRS & MAINTENANCE	322	-	-	15	25	25	25
	TRAVEL	340	-	-	650	650	650	650
	SUPPLIES AND MATERIALS	410	-	537	1,250	1,250	1,250	1,250
	NON-CONSUMABLE ITEMS	460	-	-	50	50	50	50
	COMPUTER SOFTWARE	470	-	198	150	150	150	150
	DUES & FEES	640	-	-	-	99	99	99
Subtotal: Veneta Elementary			63,064	77,189	86,929	90,606	90,606	90,606
1002150428320616	LICENSED SALARIES	111	-	6,237	-	13,713	13,713	13,713
	PERS IAP	212	-	374	-	823	823	823
	PERS UAL	213	-	550	-	1,186	1,186	1,186
	OPSRP PENSION	214	-	791	-	1,906	1,906	1,906
	SOCIAL SECURITY ADMINISTR	220	-	465	-	1,049	1,049	1,049
	WORKERS' COMPENSATION	231	-	20	-	66	66	66
	LICENSED INSURANCE	241	-	1,684	-	6,701	6,701	6,701
	DEFERRED COMP ER	242	-	84	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	37	37	37
	REPAIRS & MAINTENANCE	322	-	-	10	10	10	10
	TRAVEL	340	-	-	70	70	70	70
	SUPPLIES AND MATERIALS	410	-	-	115	115	115	115
	NON-CONSUMABLE ITEMS	460	-	-	5	10	10	10
	COMPUTER SOFTWARE	470	-	-	15	10	10	10
Subtotal: Elmira High			-	10,206	215	25,696	25,696	25,696

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	2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	177,991	190,400	209,242	222,017	222,017	222,017

STUDENT TREATMENT SERVICES

1002160428320000	INST, PROF, TECH SERVICES	310	15,599	17,809	22,500	22,500	22,500	22,500
TOTAL OTHER STUDENT TREATMENT SERVICES			15,599	17,809	22,500	22,500	22,500	22,500

SERVICE DIRECTION, STUDENT SUPPORT SERVICES

1002190428320000	LICENSED SALARIES	111	15,877	14,929	16,643	16,450	16,450	16,450
	CLASSIFIED SALARIES	112	30,759	34,649	34,402	35,438	35,438	35,438
	ADMINISTRATORS	113	98,837	92,778	99,482	104,370	104,370	104,370
	SUBSTITUTES-LICENSED	121	-	23	-	-	-	-
	ADDITIONAL SALARY	130	-	479	-	-	-	-
	PERS PENSION	211	4,125	16,921	21,065	16,794	16,794	16,794
	PERS IAP	212	3,657	8,299	8,885	9,224	9,224	9,224
	PERS UAL	213	5,347	12,490	13,276	13,516	13,516	13,516
	OPSRP PENSION	214	2,584	5,718	4,055	3,552	3,552	3,552
	SOCIAL SECURITY ADMINISTR	220	11,096	10,862	11,515	11,954	11,954	11,954
	WORKERS' COMPENSATION	231	556	439	709	735	735	735
	LICENSED INSURANCE	241	15,939	17,232	4,650	5,025	5,025	5,025
	DEFERRED COMP ER	242	1,425	1,750	2,625	3,225	3,225	3,225
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	410	410	410
	CLASSIFIED INSURANCE	245	16,500	17,100	17,100	18,900	18,900	18,900
	ADMIN INSURANCE	249	6,531	6,339	19,320	20,820	20,820	20,820
	INST, PROF, TECH SERVICES	310	2,294	250	-	100	100	100
	INST PROGRAM IMP SERVICES	312	99	-	200	200	200	200
	PROPERTY SERVICES	320	149	149	750	750	750	750
	RENTALS	324	152	669	100	250	250	250
	TRAVEL	340	716	677	750	650	650	650
	POSTAGE	353	1,651	605	1,200	1,200	1,200	1,200
	ADVERTISING	354	-	-	100	50	50	50
	PRINTING AND BINDING	355	205	204	350	350	350	350
	OTHER NON-INSTR PROF TECH	389	644	500	500	750	750	750
	SUPPLIES AND MATERIALS	410	565	72	750	650	650	650

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GENERAL FUND REQUIREMENTS - SPECIAL EDUCATION

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERIODICALS	440	100	-	100	50	50
	NON-CONSUMABLE ITEMS	460	512	-	150	50	50
	COMPUTER SOFTWARE	470	-	-	200	150	150
	COMPUTER HARDWARE	480	1,170	1,348	1,750	1,200	1,200
	DUES & FEES	640	-	595	750	550	550
TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES		221,489	245,076	261,377	267,363	267,363	267,363
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240428320000	SUBSTITUTES-LICENSED	121	360	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	189	-	-	-
	PERS UAL	213	31	-	-	-	-
	OPSRP PENSION	214	31	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	28	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-
	INST PROGRAM IMP SERVICES	312	1,478	-	1,763	1,763	1,763
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		1,929	189	1,763	1,763	1,763	1,763
CARE AND UPKEEP OF BUILDING SERVICES							
1002542428320000	ELECTRICITY	325	2,164	1,789	2,300	2,300	2,300
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		2,164	1,789	2,300	2,300	2,300	2,300
STUDENT TRANSPORTATION							
1002550428320000	FUEL	326	22,528	17,190	25,000	27,000	27,000
	REIMBURSABLE STUDENT TRAN	331	318,208	288,241	325,000	325,000	325,000
	NON-REIMBURSABLE STUDENT TRAN	332	17	-	-	-	-
TOTAL STUDENT TRANSPORTATION		340,754	305,430	350,000	352,000	352,000	352,000
TECHNOLOGY SERVICES							
1002660428320000	TELEPHONE	351	1,108	1,030	1,200	1,200	1,200
TOTAL TECHNOLOGY SERVICES		1,108	1,030	1,200	1,200	1,200	1,200
TOTAL REQUIREMENTS: SPECIAL EDUCATION		3,027,281	3,112,243	3,464,110	3,627,902	3,627,902	3,627,902



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 288 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>2018/2019 Actual</i>	<i>2019/2020 Actual</i>	<i>2020/2021 Adopted</i>	<i>2021/2022 Adopted</i>
Salaries	757,796	800,571	877,948	963,379
Associated Payroll Costs	506,024	609,983	667,309	687,710
Purchased Services	54,498	51,552	59,966	60,016
Supplies and Materials	13,232	7,692	15,595	15,090
Other Objects	-	595	600	600
TOTAL EXPENDITURES	1,331,550	1,470,393	1,621,418	1,726,795

GF Budget/Service Level Changes:

- Reclassified .724 FTE Licensed from PEEK
- Reclassified .25 FTE Licensed from Title I
- Reclassified (.25) FTE Administrator to Title I

Total .724 GF FTE Change

See Special Revenue Section for Non-GF FTE changes

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
ELEMENTARY PROGRAMS								
REQUIREMENTS								
1001111179000000	LICENSED SALARIES	111	512,250	562,790	614,096	628,678	628,678	628,678
	CLASSIFIED SALARIES	112	66,435	62,871	71,564	51,448	51,448	51,448
	SUBSTITUTES-LICENSED	121	25,478	18,457	29,592	30,519	30,519	30,519
	SUBSTITUTES-CLASSIFIED	122	5,403	5,140	2,566	2,644	2,644	2,644
	ADDITIONAL SALARY	130	3,272	4,510	3,300	3,300	3,300	3,300
	PERS PENSION	211	19,281	17,486	18,954	14,904	14,904	14,904
	PERS IAP	212	33,640	37,582	44,103	40,871	40,871	40,871
	PERS UAL	213	52,867	62,192	68,013	61,985	61,985	61,985
	OPSRP PENSION	214	36,894	69,282	84,098	65,508	65,508	65,508
	SOCIAL SECURITY ADMINISTR	220	46,609	53,064	58,991	54,819	54,819	54,819
	WORKERS' COMPENSATION	231	2,387	2,254	3,707	3,451	3,451	3,451
	LICENSED INSURANCE	241	173,921	215,934	223,200	221,100	221,100	221,100
	DEFERRED COMP ER	242	4,500	3,600	10,800	9,900	9,900	9,900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	1,907	1,907	1,907
	CLASSIFIED INSURANCE	245	47,850	50,373	51,300	37,800	37,800	37,800
	TRAVEL	340	-	105	-	-	-	-
	POSTAGE	353	-	1,196	-	-	-	-
	SUPPLIES AND MATERIALS	410	9,000	5,507	9,245	10,090	10,090	10,090
	NON-CONSUMABLES	460	-	111	-	-	-	-
	COMPUTER SOFTWARE	470	-	-	1,000	-	-	-
TOTAL ELEMENTARY PROGRAMS			1,039,786	1,172,453	1,294,529	1,238,924	1,238,924	1,238,924
DISTRICT ALTERNATIVE PROGRAMS								
1001283179000000	LICENSED SALARIES	111	-	-	-	77,563	77,563	77,563
	CLASSIFIED SALARIES	112	-	-	-	22,894	22,894	22,894
	ADDITIONAL SALARY	130	-	-	-	977	977	977
	PERS PENSION	211	-	-	-	2,715	2,715	2,715
	PERS IAP	212	-	-	-	5,930	5,930	5,930
	PERS UAL	213	-	-	-	8,774	8,774	8,774
	OPSRP PENSION	214	-	-	-	8,661	8,661	8,661
	SOCIAL SECURITY ADMINISTR	220	-	-	-	7,760	7,760	7,760
	WORKERS' COMPENSATION	231	-	-	-	484	484	484

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	LICENSED INSURANCE	241	-	-	25,125	25,125	25,125
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	266	266	266
	CLASSIFIED INSURANCE	245	-	-	18,900	18,900	18,900
	SUPPLIES	410	-	-	150	150	150
TOTAL DISTRICT ALTERNATIVE PROGRAMS			-	-	181,099	181,099	181,099

ESL

1001291179000000	LICENSED SALARIES	111	18,227	19,184	20,192	25,738	25,738	25,738
	SUBSTITUTES-LICENSED	121	2,598	638	-	-	-	-
	ADDITIONAL SALARY	130	93	-	-	-	-	-
	PERS PENSION	211	-	17	-	-	-	-
	PERS IAP	212	1,099	1,151	1,212	1,544	1,544	1,544
	PERS UAL	213	1,624	1,748	1,781	2,226	2,226	2,226
	OPSRP PENSION	214	1,611	2,492	2,562	2,777	2,777	2,777
	SOCIAL SECURITY ADMINISTR	220	1,613	1,520	1,545	1,969	1,969	1,969
	WORKERS' COMPENSATION	231	81	61	97	122	122	122
	LICENSED INSURANCE	241	8,426	8,712	9,021	9,749	9,749	9,749
	DEFERRED COMP ER	242	-	-	327	327	327	327
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	69	69	69
	TRAVEL	340	77	47	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250	250
	SUPPLIES AND MATERIALS	410	25	-	250	250	250	250
	PERIODICALS	440	126	-	-	-	-	-
TOTAL ENGLISH SECOND LANGUAGE			35,602	35,571	37,237	45,021	45,021	45,021

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	1,000
	PERS PENSION	211	-	-	181	139	139	139

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	PERS IAP	212	-	60	60	60	60
	PERS UAL	213	-	88	87	87	87
	SOCIAL SECURITY ADMINISTR	220	-	77	77	77	77
	WORKERS' COMPENSATION	231	-	5	5	5	5
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3	3	3
	SUPPLIES AND MATERIALS	410	494	926	1,500	1,000	1,000
TOTAL GUIDANCE SERVICES			494	926	2,911	2,371	2,371

HEALTH SERVICES

1002130179000000	SUPPLIES AND MATERIALS	410	236	141	300	500	500	500
TOTAL HEALTH SERVICES			236	141	300	500	500	500

EDUCATION MEDIA SERVICES

1002220179000000	CLASSIFIED SALARIES	112	5,222	5,336	5,642	6,235	6,235	6,235
	SUBSTITUTES-CLASSIFIED	122	135	21	491	506	506	506
	ADDITIONAL SALARY	130	-	17	-	-	-	-
	PERS PENSION	211	729	971	1,113	937	937	937
	PERS IAP	212	313	321	339	374	374	374
	PERS UAL	213	460	474	541	583	583	583
	SOCIAL SECURITY ADMINISTR	220	410	411	469	516	516	516
	WORKERS' COMPENSATION	231	22	17	30	29	29	29
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	15	15	15
	FUEL	326	1	-	-	-	-	-
	REIMBURSEABLE STUDENT TRANSP	331	11	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	627	21	300	200	200	200
	LIBRARY BOOKS	430	-	37	100	300	300	300
	PERIODICALS	440	538	-	300	-	-	-
	NON-CONSUMABLE ITEMS	460	187	-	-	-	-	-
	COMPUTER SOFTWARE	470	1,077	595	600	600	600	600
TOTAL EDUCATIONAL MEDIA SERVICES			9,731	8,223	9,925	10,295	10,295	10,295

INSTRUCTIONAL STAFF DEVELOPMENT

1002240179000000	SUBSTITUTES-LICENSED	121	540	376	-	-	-	-
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FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA ELEMENTARY

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	46	33	-	-	-
	SOCIAL SECURITY ADMINISTR	220	41	29	-	-	-
	WORKERS' COMPENSATION	231	2	1	-	-	-
	INST PROGRAM IMP SERVICES	312	-	-	1,629	1,629	1,629
	TRAVEL	340	-	737	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			629	1,176	1,629	1,629	1,629

OFFICE OF PRINCIPAL SERVICES

1002410179000000	CLASSIFIED SALARIES	112	32,847	34,220	36,663	38,437	38,437	38,437
	ADMINISTRATORS	113	84,546	84,974	91,250	71,800	71,800	71,800
	SUBSTITUTES-CLASSIFIED	122	693	1,202	1,218	1,255	1,255	1,255
	ADDITIONAL SALARY	130	56	834	374	385	385	385
	PERS PENSION	211	-	-	289	228	228	228
	PERS IAP	212	6,692	7,165	7,604	6,548	6,548	6,548
	PERS UAL	213	10,148	10,645	11,422	9,677	9,677	9,677
	OPSRP PENSION	214	9,626	15,193	16,035	11,734	11,734	11,734
	SOCIAL SECURITY ADMINISTR	220	9,053	9,300	9,907	8,559	8,559	8,559
	WORKERS' COMPENSATION	231	458	385	618	536	536	536
	LICENSED INSURANCE	241	11,589	12,371	-	-	-	-
	DEFERRED COMP ER	242	1,000	1,750	2,400	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	295	295	295
	CLASSIFIED INSURANCE	245	16,500	17,100	17,100	18,900	18,900	18,900
	ADMIN INSURANCE	249	6,531	6,349	19,320	15,615	15,615	15,615
	PROPERTY SERVICES	320	149	194	170	170	170	170
	RENTALS	324	10,296	9,833	10,502	10,502	10,502	10,502
	POSTAGE	353	328	530	400	400	400	400
	PRINTING AND BINDING	355	289	309	100	150	150	150
	SUPPLIES AND MATERIALS	410	821	192	2,000	2,000	2,000	2,000
	NON-CONSUMABLE ITEMS	460	70	163	-	-	-	-
	COMPUTER SOFTWARE	470	32	-	-	-	-	-
	DUES & FEES	640	-	595	600	600	600	600
TOTAL OFFICE OF THE PRINCIPAL SERVICES			201,724	213,303	227,972	200,041	200,041	200,041

CARE AND UPKEEP OF BUILDING SERVICES

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
1002542179000000	ELECTRICITY	325	39,325	34,198	42,365	42,365	42,365	42,365
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			39,325	34,198	42,365	42,365	42,365	42,365
TECHNOLOGY SERVICES								
1002660179000000	TELEPHONE	351	3,999	4,404	4,550	4,550	4,550	4,550
TOTAL TECHNOLOGY SERVICES			3,999	4,404	4,550	4,550	4,550	4,550
TOTAL REQUIREMENTS - ELMIRA ELEMENTARY			1,331,550	1,470,393	1,621,418	1,726,795	1,545,696	1,545,696



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 343 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>2018/2019 Actual</i>	<i>2019/2020 Actual</i>	<i>2020/2021 Adopted</i>	<i>2021/2022 Adopted</i>
Salaries	1,035,360	1,056,121	1,150,207	1,177,455
Associated Payroll Costs	652,811	763,514	835,631	804,461
Purchased Services	44,214	41,271	49,861	49,861
Supplies and Materials	11,809	9,341	18,770	17,490
Other Objects	711	780	825	825
TOTAL EXPENDITURES	1,744,905	1,871,026	2,055,294	2,050,092

GF Budget/Service Level Changes:

- Reclassified (.276) FTE Licensed to SIA
- Reclassified .25 FTE Licensed from Title I
- Reclassified (.25) FTE Administrator to Title I

Total (.276) GF FTE Change

See Special Revenue Section for Non-GF FTE Changes

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
ELEMENTARY PROGRAMS							
REQUIREMENTS							
100111134600000	LICENSED SALARIES	111	785,439	813,783	882,026	904,165	904,165
	CLASSIFIED SALARIES	112	71,588	72,750	78,245	76,423	76,423
	SUBSTITUTES-LICENSED	121	32,541	19,073	33,538	34,589	34,589
	SUBSTITUTES-CLASSIFIED	122	2,884	2,371	2,463	2,538	2,538
	ADDITIONAL SALARY	130	903	8,628	3,300	3,300	3,300
	PERS PENSION	211	27,749	50,060	48,254	28,472	28,472
	PERS IAP	212	49,899	55,935	60,662	58,948	58,948
	PERS UAL	213	76,759	85,203	92,572	88,318	88,318
	OPSRP PENSION	214	56,064	85,123	99,112	87,913	87,913
	SOCIAL SECURITY ADMINISTR	220	67,260	72,653	80,292	78,107	78,107
	WORKERS' COMPENSATION	231	3,444	3,046	5,016	4,888	4,888
	LICENSED INSURANCE	241	243,600	272,802	279,000	281,400	281,400
	DEFERRED COMP ER	242	6,300	6,300	13,500	12,600	12,600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	2,718	2,718
	CLASSIFIED INSURANCE	245	31,419	51,065	50,873	54,810	54,810
	TRAVEL	340	-	82	-	-	-
	POSTAGE	353	-	1,450	-	-	-
	SUPPLIES AND MATERIALS	410	8,500	5,904	11,305	10,090	10,090
	NON-CONSUMABLE ITEMS	460	352	910	1,475	1,250	1,250
	COMPUTER SOFTWARE	470	499	-	1,000	1,000	1,000
TOTAL ELEMENTARY PROGRAMS			1,465,198	1,607,139	1,742,633	1,731,529	1,731,529

ELEMENTARY EXTRACURRICULUM							
100111334600000	WORKERS' COMPENSATION	231	-	3	-	-	-
TOTAL ELEMENTARY PROGRAMS			-	3	-	-	-

DISTRICT ALTERNATIVE PROGRAMS							
100128334600000	LICENSED SALARIES	111	-	-	-	18,557	18,557
	ADDITIONAL SALARY	130	-	-	-	977	977
	PERS PENSION	211	-	-	-	2,715	2,715
	PERS IAP	212	-	-	-	1,113	1,113

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
PERS UAL	213	-	-	-	1,690	1,690	1,690
SOCIAL SECURITY ADMINISTR	220	-	-	-	1,494	1,494	1,494
WORKERS' COMPENSATION	231	-	-	-	92	92	92
LICENSED INSURANCE	241	-	-	-	5,025	5,025	5,025
DEFERRED COMP ER	242	-	-	-	-	-	-
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	53	53	53
SUPPLIES	410	-	-	-	150	150	150
TOTAL DISTRICT ALTERNATIVE PROGRAMS		-	-	-	31,866	31,866	31,866

ESL

1001291346000000	LICENSED SALARIES	111	14,093	14,833	15,613	19,900	19,900	19,900
	SUBSTITUTES-LICENSED	121	2,009	493	-	-	-	-
	ADDITIONAL SALARY	130	72	-	-	-	-	-
	PERS PENSION	211	-	13	-	-	-	-
	PERS IAP	212	850	890	937	1,194	1,194	1,194
	PERS UAL	213	1,256	1,352	1,377	1,721	1,721	1,721
	OPSRP PENSION	214	1,246	1,927	1,981	2,147	2,147	2,147
	SOCIAL SECURITY ADMINISTR	220	1,248	1,175	1,194	1,522	1,522	1,522
	WORKERS' COMPENSATION	231	63	47	75	95	95	95
	LICENSED INSURANCE	241	6,516	6,736	6,975	7,538	7,538	7,538
	DEFERRED COMP ER	242	-	-	253	253	253	253
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	53	53	53
	TRAVEL	340	77	47	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250	250
	SUPPLIES AND MATERIALS	410	25	-	250	250	250	250
	NON-CONSUMABLE ITEMS	460	25	-	-	-	-	-
TOTAL ENGLISH SECOND LANGUAGE PROGRAMS			27,478	27,514	28,905	34,923	34,923	34,923

ATTENDANCE AND SOCIAL WORK SERVICES

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

GUIDANCE SERVICES

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1002120346000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000	1,000
	PERS PENSION	211	-	-	181	139	139	139
	PERS IAP	212	-	-	60	60	60	60
	PERS UAL	213	-	-	88	87	87	87
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77	77
	WORKERS' COMPENSATION	231	-	-	5	5	5	5
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	3	3	3
	SUPPLIES AND MATERIALS	410	390	359	600	600	600	600
TOTAL GUIDANCE SERVICES			390	359	2,011	1,971	1,971	1,971

HEALTH SERVICES

1002130346000000	SUPPLIES AND MATERIALS	410	203	124	400	400	400	400
TOTAL HEALTH SERVICES			203	124	400	400	400	400

EDUCATIOINAL MEDIA SERVICES

1002220346000000	CLASSIFIED SALARIES	112	5,222	5,336	5,642	5,406	5,406	5,406
	SUBSTITUTES-CLASSIFIED	122	179	21	491	506	506	506
	ADDITIONAL SALARY	130	-	17	-	-	-	-
	PERS PENSION	211	729	971	1,112	822	822	822
	PERS IAP	212	313	321	339	324	324	324
	PERS UAL	213	464	474	541	511	511	511
	SOCIAL SECURITY ADMINISTR	220	413	411	470	452	452	452
	WORKERS' COMPENSATION	231	22	17	29	31	31	31
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	16	16	16
	SUPPLIES AND MATERIALS	410	-	95	150	150	150	150
	LIBRARY BOOKS	430	287	-	300	300	300	300
	PERIODICALS	440	-	15	100	100	100	100
	COMPUTER SOFTWARE	470	578	595	595	650	650	650
	DUES & FEES	640	-	65	75	75	75	75
TOTAL EDUCATIONAL MEDIA SERVICES			8,208	8,339	9,844	9,343	9,343	9,343

INSTRUCTIONAL STAFF DEVELOPMENT

1002240346000000	SUBSTITUTES-LICENSED	121	-	376	-	-	-	-
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FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - VENETA ELEMENTARY

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS UAL	213	-	33	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	-	29	-	-	-	-
WORKERS' COMPENSATION	231	-	1	-	-	-	-
INST PROGRAM IMP SERVICES	312	-	-	1,972	1,972	1,972	1,972
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		-	439	1,972	1,972	1,972	1,972

OFFICE OF THE PRINCIPAL SERVICES

1002410346000000	CLASSIFIED SALARIES	112	37,357	34,198	37,145	38,306	38,306	38,306
	ADMINISTRATORS	113	82,601	83,018	89,152	70,148	70,148	70,148
	SUBSTITUTES-CLASSIFIED	122	472	525	1,218	1,255	1,255	1,255
	ADDITIONAL SALARY	130	-	698	374	385	385	385
	PERS PENSION	211	11,531	15,159	21,348	13,927	13,927	13,927
	PERS IAP	212	6,960	7,032	7,573	6,530	6,530	6,530
	PERS UAL	213	10,345	10,398	11,280	9,523	9,523	9,523
	OPSRP PENSION	214	2,882	4,279	1,239	1,068	1,068	1,068
	SOCIAL SECURITY ADMINISTR	220	9,198	9,091	9,783	8,422	8,422	8,422
	WORKERS' COMPENSATION	231	464	379	613	530	530	530
	LICENSED INSURANCE	241	11,589	12,371	-	-	-	-
	DEFERRED COMP ER	242	1,200	1,800	2,400	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	290	290	290
	CLASSIFIED INSURANCE	245	16,500	68	17,100	18,900	18,900	18,900
	ADMIN INSURANCE	249	6,531	6,349	19,320	15,615	15,615	15,615
	PROPERTY SERVICES	320	149	149	160	160	160	160
	RENTALS	324	9,661	8,337	10,139	10,139	10,139	10,139
	FUEL	326	-	1	-	-	-	-
	REIMBURSEABLE STUDENT TRAN	331	-	13	-	-	-	-
	POSTAGE	353	586	22	600	600	600	600
	PRINTING AND BINDING	355	428	417	350	350	350	350
	SUPPLIES AND MATERIALS	410	811	1,073	1,845	1,800	1,800	1,800
	NON-CONSUMABLE ITEMS	460	129	198	750	750	750	750
	COMPUTER SOFTWARE	470	-	67	-	-	-	-
	DUES & FEES	640	711	715	750	750	750	750
	TOTAL OFFICE OF THE PRINCIPAL SERVICES		210,104	196,356	233,139	201,698	201,698	201,698

CARE AND UPKEEP OF BUILDING SERVICES

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
1002542346000000	ELECTRICITY	325	28,355	25,695	29,400	29,400	29,400	29,400
	WATER AND SEWAGE	327	3,901	3,982	4,590	4,590	4,590	4,590
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			32,256	29,677	33,990	33,990	33,990	33,990
TECHNOLOGY SERVICES								
1002660346000000	TELEPHONE	351	1,058	1,076	2,400	2,400	2,400	2,400
TOTAL TECHNOLOGY SERVICES			1,058	1,076	2,400	2,400	2,400	2,400
TOTAL REQUIREMENTS - VENETA ELEMENTARY			1,744,905	1,871,026	2,055,294	2,050,092	2,050,092	2,050,092



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 318 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>2018/2019 Actual</i>	<i>2019/2020 Actual</i>	<i>2020/2021 Adopted</i>	<i>2021/2022 Adopted</i>
Salaries	1,009,927	1,092,570	1,188,302	1,302,525
Associated Payroll Costs	652,022	771,476	829,748	886,918
Purchased Services	97,613	79,063	108,840	108,140
Supplies and Materials	14,097	11,062	23,220	21,840
Other Objects	958	958	970	0
TOTAL EXPENDITURES	1,774,617	1,955,129	2,151,080	2,319,423

GF Budget/Service Level Changes:

- Add .50 FTE for Options Licensed Staff

Total .50 GF FTE Change

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
INSTRUCTIONAL MIDDLE/JUNIOR HIGH								
REQUIREMENTS								
1001121182000000	SUBSTITUTES-LICENSED	121	34,096	13,821	-	-	-	-
	ADDITIONAL SALARY	130	485	1,100	-	1,800	1,800	1,800
	PERS PENSION	211	1,637	991	-	-	-	-
	PERS IAP	212	17	65	-	108	108	108
	PERS UAL	213	3,059	1,166	-	156	156	156
	OPSRP PENSION	214	741	576	-	194	194	194
	SOCIAL SECURITY ADMINISTR	220	2,722	1,238	-	138	138	138
	WORKERS' COMPENSATION	231	134	41	-	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	5	5	5
	POSTAGE	353	-	931	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	421	-	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS			42,892	20,349	-	2,411	2,411	2,411
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
DISTRICT ALTERNATIVE PROGRAMS								
1001283182000000	LICENSED SALARIES	111	-	-	-	37,114	37,114	37,114
	ADDITIONAL SALARY	130	-	-	-	3,907	3,907	3,907
	PERS PENSION	211	-	-	-	5,702	5,702	5,702
	PERS IAP	212	-	-	-	2,461	2,461	2,461
	PERS UAL	213	-	-	-	3,548	3,548	3,548
	SOCIAL SECURITY ADMINISTR	220	-	-	-	3,138	3,138	3,138
	WORKERS' COMPENSATION	231	-	-	-	194	194	194
	LICENSED INSURANCE	241	-	-	-	10,050	10,050	10,050
	DEFERRED COMP ER	242	-	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	110	110	110
	SUPPLIES	410	-	-	-	150	150	150
TOTAL DISTRICT ALTERNATIVE PROGRAMS			-	-	-	66,824	66,824	66,824

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
ESL								
1001291182000000	LICENSED SALARIES	111	5,261	5,538	5,829	7,429	7,429	7,429
	SUBSTITUTES-LICENSED	121	750	184	-	-	-	-
	ADDITIONAL SALARY	130	27	-	-	-	-	-
	PERS PENSION	211	-	5	-	-	-	-
	PERS IAP	212	317	332	350	446	446	446
	PERS UAL	213	469	505	514	643	643	643
	OPSRP PENSION	214	465	719	740	802	802	802
	SOCIAL SECURITY ADMINISTR	220	466	439	446	568	568	568
	WORKERS' COMPENSATION	231	23	18	27	35	35	35
	LICENSED INSURANCE	241	2,433	2,515	2,604	2,814	2,814	2,814
	DEFERRED COMP ER	242	-	-	95	95	95	95
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	20	20	20
	TRAVEL	340	77	47	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250	250
	SUPPLIES AND MATERIALS	410	25	35	250	250	250	250
	TEXTBOOKS	420	25	-	-	-	-	-
TOTAL ENGLISH SECOND LANGUAGE			10,339	10,337	11,105	13,352	13,352	13,352

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	-	90	200	200	200	200
	SUPPLIES AND MATERIALS	410	300	-	-	-	-	-
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES			300	90	200	200	200	200

GUIDANCE SERVICES

1002120182000000	LICENSED SALARIES	111	65,637	66,578	69,031	70,757	70,757	70,757
	ADDITIONAL SALARY	130	-	179	1,090	1,117	1,117	1,117
	PERS PENSION	211	9,163	12,110	12,720	9,990	9,990	9,990

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS IAP	212	3,938	4,005	4,207	4,312	4,312	4,312
PERS UAL	213	5,638	5,872	6,185	6,217	6,217	6,217
SOCIAL SECURITY ADMINISTR	220	4,946	4,957	5,364	5,498	5,498	5,498
WORKERS' COMPENSATION	231	249	209	333	340	340	340
LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
DEFERRED COMP ER	242	-	-	900	900	900	900
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	192	192	192
SUPPLIES AND MATERIALS	410	282	103	500	400	400	400
NON-CONSUMABLE ITEMS	460	-	26	-	-	-	-
TOTAL GUIDANCE SERVICES		107,253	112,040	118,930	119,823	119,823	119,823

HEALTH SERVICES

1002130182000000	SUPPLIES AND MATERIALS	410	124	81	250	290	290	290
	NON-CONSUMABLE ITEMS	460	-	-	-	100	100	100
TOTAL HEALTH SERVICES			124	81	250	390	390	390

IMPROVEMENT OF INSTRUCTION SERVICES

1002210182000000	SUPPLIES AND MATERIALS	410	-	-	500	-	-	-
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			-	-	500	-	-	-

EDUCATIONAL MEDIA SERVICES

1002220182000000	CLASSIFIED SALARIES	112	21,718	22,233	24,006	24,839	24,839	24,839
	SUBSTITUTES-CLASSIFIED	122	1,083	625	983	1,012	1,012	1,012
	PERS PENSION	211	-	-	178	141	141	141
	PERS IAP	212	1,274	1,284	1,364	1,405	1,405	1,405
	PERS UAL	213	1,959	2,016	2,204	2,236	2,236	2,236
	OPSRP PENSION	214	1,833	2,728	2,884	2,526	2,526	2,526
	SOCIAL SECURITY ADMINISTR	220	1,602	1,526	1,912	1,978	1,978	1,978
	WORKERS' COMPENSATION	231	94	76	121	125	125	125
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	65	65	65
	CLASSIFIED INSURANCE	245	16,500	17,100	17,100	18,900	18,900	18,900
	SUPPLIES AND MATERIALS	410	284	299	300	250	250	250
	LIBRARY BOOKS	430	1,066	911	1,300	1,000	1,000	1,000

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	NON-CONSUMABLE ITEMS	460	166	-	300	250	250
	COMPUTER SOFTWARE	470	578	595	600	700	700
	DUES & FEES	640	65	65	70	-	-
TOTAL EDUCATIONAL MEDIA SERVICE			48,223	49,457	53,322	55,427	55,427

ASSESSMENT AND TESTING

1002230182000000	SUPPLIES AND MATERIALS	410	-	-	300	200	200	200
TOTAL ASSESSMENT AND TESTING			-	-	300	200	200	200

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	210	118	2,029	2,029	2,029	2,029
	SUPPLIES AND MATERIALS	410	-	118	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			630	235	2,029	2,029	2,029	2,029

OFFICE OF THE PRINCIPAL

1002410182000000	CLASSIFIED SALARIES	112	44,972	45,964	49,304	52,381	52,381	52,381
	ADMINISTRATORS	113	137,421	135,014	140,544	186,558	186,558	186,558
	SUBSTITUTES-CLASSIFIED	122	1,514	773	1,828	1,883	1,883	1,883
	ADDITIONAL SALARY	130	-	545	-	-	-	-
	PERS PENSION	211	13,679	17,549	18,643	14,644	14,644	14,644
	PERS IAP	212	10,835	10,818	11,262	14,192	14,192	14,192
	PERS UAL	213	15,755	16,024	16,906	20,831	20,831	20,831
	OPSRP PENSION	214	7,134	10,604	11,009	14,358	14,358	14,358
	SOCIAL SECURITY ADMINISTR	220	14,007	13,766	14,663	18,423	18,423	18,423
	WORKERS' COMPENSATION	231	707	577	915	1,145	1,145	1,145
	LICENSED INSURANCE	241	4,598	6,183	-	-	-	-
	DEFERRED COMP ER	242	1,475	1,800	3,000	4,800	4,800	4,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	637	637	637
	CLASSIFIED INSURANCE	245	31,625	34,200	34,200	37,800	37,800	37,800

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
ADMIN INSURANCE	249	21,160	21,878	28,980	41,640	41,640	41,640
PROPERTY SERVICES	320	149	149	165	165	165	165
RENTALS	324	8,431	8,537	8,655	8,655	8,655	8,655
POSTAGE	353	1,704	1,072	2,000	1,500	1,500	1,500
PRINTING AND BINDING	355	533	647	600	400	400	400
SUPPLIES AND MATERIALS	410	1,349	778	2,000	1,500	1,500	1,500
NON-CONSUMABLE ITEMS	460	535	422	500	500	500	500
COMPUTER SOFTWARE	470	63	154	200	250	250	250
COMPUTER HARDWARE	480	289	-	800	700	700	700
DUES & FEES	640	893	893	900	-	-	-
TOTAL OFFICE OF THE PRINCIPAL		318,826	328,346	347,074	422,962	422,962	422,962

CARE AND UPKEEP OF BUILDING SERVICES

1002542182000000	ELECTRICITY	325	34,853	31,118	35,898	35,898	35,898
	FUEL	326	44,998	29,194	46,348	46,348	46,348
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			79,850	60,312	82,246	82,246	82,246

TECHNOLOGY SERVICES

1002660182000000	TELEPHONE	351	5,006	5,268	5,795	5,795	5,795
TOTAL TECHNOLOGY SERVICES			5,006	5,268	5,795	5,795	5,795

TOTAL REQUIREMENTS: 000 - NO SUBJECT **613,442** **586,514** **626,751** **776,659** **776,659** **776,659**

GENERAL CLASSROOM INSTRUCTION

1001121182050000	SUBSTITUTES-LICENSED	121	-	-	33,538	34,589	34,589
	ADDITIONAL SALARY	130	-	-	3,300	3,300	3,300
	PERS PENSION	211	-	-	6,682	5,267	5,267
	PERS IAP	212	-	-	198	198	198
	PERS UAL	213	-	-	3,249	3,277	3,277
	SOCIAL SECURITY ADMINISTR	220	-	-	2,818	2,898	2,898
	WORKERS' COMPENSATION	231	-	-	182	186	186
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	101	101
	SUPPLIES AND MATERIALS	410	4,444	3,691	6,000	6,000	6,000

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	NON-CONSUMABLE ITEMS	460	109	70	1,300	1,000	1,000
	COMPUTER SOFTWARE	470	-	-	200	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS -		4,553	3,761	57,467	56,816	56,816	56,816

ENGLISH

100112118210000	LICENSED SALARIES	111	90,102	152,766	166,945	173,074	173,074	173,074
	PERS PENSION	211	-	-	12,522	9,835	9,835	9,835
	PERS IAP	212	5,406	9,166	10,017	10,384	10,384	10,384
	PERS UAL	213	7,740	13,474	14,725	14,971	14,971	14,971
	OPSRP PENSION	214	7,776	19,386	12,425	11,040	11,040	11,040
	SOCIAL SECURITY ADMINISTR	220	6,824	11,373	12,771	13,240	13,240	13,240
	WORKERS' COMPENSATION	231	353	488	802	829	829	829
	LICENSED INSURANCE	241	36,938	56,852	55,800	60,300	60,300	60,300
	DEFERRED COMP ER	242	600	-	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	462	462	462
	SUPPLIES AND MATERIALS	410	91	36	600	600	600	600
	NON-CONSUMABLE ITEMS	460	-	-	-	500	500	500
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - ENGLISH		155,830	263,541	289,307	297,935	297,935	297,935	297,935

SOCIAL STUDIES

1001121182110000	LICENSED SALARIES	111	90,315	193,946	193,812	201,091	201,091	201,091
	PERS PENSION	211	-	24,152	23,513	18,467	18,467	18,467
	PERS IAP	212	5,419	11,637	11,629	12,065	12,065	12,065
	PERS UAL	213	7,758	17,106	17,094	17,394	17,394	17,394
	OPSRP PENSION	214	7,794	7,716	8,146	7,362	7,362	7,362
	SOCIAL SECURITY ADMINISTR	220	6,925	14,431	14,827	15,383	15,383	15,383
	WORKERS' COMPENSATION	231	351	609	920	953	953	953
	LICENSED INSURANCE	241	28,619	57,588	53,010	57,285	57,285	57,285
	DEFERRED COMP ER	242	900	1,800	2,565	2,565	2,565	2,565
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	537	537	537
	SUPPLIES AND MATERIALS	410	119	398	600	600	600	600
	NON-CONSUMABLE ITEMS	460	-	-	220	500	500	500
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SOCIAL STUDIES		148,199	329,383	326,336	334,202	334,202	334,202	334,202

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
SCIENCE								
1001121182120000	LICENSED SALARIES	111	144,217	149,099	160,382	165,238	165,238	165,238
	PERS IAP	212	8,049	8,949	9,623	9,914	9,914	9,914
	PERS UAL	213	12,388	13,155	14,146	14,293	14,293	14,293
	OPSRP PENSION	214	11,577	18,928	20,352	17,829	17,829	17,829
	SOCIAL SECURITY ADMINISTR	220	11,563	11,394	12,269	12,641	12,641	12,641
	WORKERS' COMPENSATION	231	573	470	765	786	786	786
	LICENSED INSURANCE	241	44,188	45,000	46,500	50,250	50,250	50,250
	DEFERRED COMP ER	242	900	900	2,250	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	441	441	441
	REPAIRS & MAINTENANCE	322	-	462	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,303	382	1,200	1,200	1,200	1,200
	NON-CONSUMABLE ITEMS	460	36	-	300	300	300	300
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SCIENCE			234,793	248,739	267,787	275,142	275,142	275,142
THE ARTS								
1001121182130000	LICENSED SALARIES	111	43,836	44,437	48,561	54,853	54,853	54,853
	PERS IAP	212	2,630	2,673	2,914	3,291	3,291	3,291
	PERS UAL	213	3,765	3,929	4,283	4,745	4,745	4,745
	OPSRP PENSION	214	3,783	5,653	6,162	5,919	5,919	5,919
	SOCIAL SECURITY ADMINISTR	220	3,363	3,415	3,715	4,196	4,196	4,196
	WORKERS' COMPENSATION	231	171	143	235	264	264	264
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	146	146	146
	OTHER INST, PROF &	319	100	-	-	-	-	-
	REPAIRS & MAINTENANCE	322	1,176	1,347	1,500	1,500	1,500	1,500
	FUEL	326	2	0	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	44	10	-	-	-	-
	PRINTING AND BINDING	355	32	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	300	75	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,239	1,542	1,500	500	500	500
	NON-CONSUMABLE ITEMS	460	476	219	400	1,000	1,000	1,000
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			78,318	81,444	88,770	96,514	96,514	96,514

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
EXTRACURRICULAR - THE ARTS								
INSTRUMENTAL MUSIC								
1001121182131000	ADDITIONAL SALARY	130	1,838	1,866	1,894	1,941	1,941	1,941
	PERS IAP	212	110	108	114	116	116	116
	PERS UAL	213	158	159	167	168	168	168
	OPSRP PENSION	214	159	229	240	209	209	209
	SOCIAL SECURITY ADMINISTR	220	141	138	145	148	148	148
	WORKERS' COMPENSATION	231	7	6	10	11	11	11
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	5	5	5
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			2,413	2,506	2,570	2,598	2,598	2,598
EXTRACURRICULAR - THE ARTS								
CHOIR								
1001121182132000	ADDITIONAL SALARY	130	1,137	1,212	1,804	1,849	1,849	1,849
	PERS IAP	212	68	70	108	111	111	111
	PERS UAL	213	98	103	159	160	160	160
	OPSRP PENSION	214	98	149	229	200	200	200
	SOCIAL SECURITY ADMINISTR	220	87	90	138	141	141	141
	WORKERS' COMPENSATION	231	4	4	10	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	5	5	5
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			1,493	1,627	2,448	2,476	2,476	2,476
EXTRACURRICULAR - THE ARTS								
MATHEMATICS								
1001121182180000	LICENSED SALARIES	111	186,472	124,307	142,202	155,353	155,353	155,353
	PERS PENSION	211	9,658	-	1,939	1,523	1,523	1,523
	PERS IAP	212	10,584	7,458	8,532	9,321	9,321	9,321
	PERS UAL	213	16,018	10,964	12,542	13,438	13,438	13,438
	OPSRP PENSION	214	9,252	15,775	16,689	15,580	15,580	15,580
	SOCIAL SECURITY ADMINISTR	220	14,052	9,532	10,879	11,884	11,884	11,884
	WORKERS' COMPENSATION	231	718	398	684	743	743	743
	LICENSED INSURANCE	241	61,587	45,000	49,290	53,265	53,265	53,265
	DEFERRED COMP ER	242	900	-	2,385	2,385	2,385	2,385
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	415	415	415
	SUPPLIES AND MATERIALS	410	161	251	600	600	600	600

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	NON-CONSUMABLE ITEMS	460	101	-	300	500	500	500
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMATICS			309,504	213,685	246,042	265,007	265,007	265,007
HEALTH EDUCATION								
1001121182190000	OTHER INST, PROF & TECH	319	-	-	400	200	200	200
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH EDUCATION			-	-	400	200	200	200
PHYSICAL EDUCATION								
1001121182200000	LICENSED SALARIES	111	137,300	130,845	141,449	122,440	122,440	122,440
	PERS PENSION	211	19,167	23,739	25,659	17,019	17,019	17,019
	PERS IAP	212	8,238	7,852	8,487	7,346	7,346	7,346
	PERS UAL	213	11,794	11,543	12,476	10,591	10,591	10,591
	SOCIAL SECURITY ADMINISTR	220	10,523	10,036	10,821	9,367	9,367	9,367
	WORKERS' COMPENSATION	231	518	421	668	584	584	584
	LICENSED INSURANCE	241	34,800	36,000	37,200	40,200	40,200	40,200
	DEFERRED COMP ER	242	900	900	1,800	1,800	1,800	1,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	327	327	327
	SUPPLIES AND MATERIALS	410	79	-	300	200	200	200
	NON-CONSUMABLE ITEMS	460	852	445	700	800	800	800
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - PHYSICAL EDUCATION			224,171	221,780	239,560	210,674	210,674	210,674
MIDDLE SCHOOL LEADERSHIP								
1001121182257000	ADDITIONAL SALARY	130	1,441	1,538	1,800	-	-	-
	PERS IAP	212	86	89	108	-	-	-
	PERS UAL	213	124	131	159	-	-	-
	OPSRP PENSION	214	124	188	228	-	-	-
	SOCIAL SECURITY ADMINISTR	220	121	113	138	-	-	-
	WORKERS' COMPENSATION	231	6	5	9	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - LEADERSHIP			1,902	2,063	2,442	-	-	-
OTHER PROGRAMS								
1001121182290000	SUPPLIES AND MATERIALS	410	-	22	1,200	1,200	1,200	1,200

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
NON-CONSUMABLES	460	-	63	-	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PROGRAMS		-	85	1,200	1,200	1,200	1,200
TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL		1,774,617	1,955,129	2,151,080	2,319,423	2,319,423	2,319,423



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 439 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>2018/2019 Actual</i>	<i>2019/2020 Actual</i>	<i>2020/2021 Adopted</i>	<i>2021/2022 Adopted</i>
Salaries	1,592,064	1,568,796	1,664,885	1,633,837
Associated Payroll Costs	1,040,413	1,101,154	1,175,491	1,136,725
Purchased Services	192,264	156,819	210,640	210,837
Supplies and Materials	27,726	20,625	34,365	37,409
Other Objects	2,088	1,959	1,400	1,400
Transfers	165,000	195,000	195,000	195,000
TOTAL EXPENDITURES	3,019,555	3,044,354	3,281,781	3,215,208

GF Budget/Service Level Changes:

- Reclassified (.50) FTE CTE Teacher to SIA
- Reclassified .125 FTE from Athletics to GF Admin

Total (.3750) GF FTE Change

See Special Revenue Section for Non-GF FTE Changes

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
HIGH SCHOOL PROGRAMS							
REQUIREMENTS							
1001131616000000	CLASSIFIED SALARIES	112	21,372	21,087	-	-	-
	SUBSTITUTES-LICENSED	121	22,933	35,542	-	-	-
	SUBSTITUTES-CLASSIFIED	122	1,163	1,551	-	-	-
	ADDITIONAL SALARY	130	400	1,476	-	-	-
	PERS PENSION	211	3,587	6,455	-	-	-
	PERS IAP	212	1,330	1,354	-	-	-
	PERS UAL	213	4,452	5,427	-	-	-
	OPSRP PENSION	214	601	92	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,877	4,550	-	-	-
	WORKERS' COMPENSATION	231	191	194	-	-	-
	CLASSIFIED INSURANANCE	245	16,500	17,100	-	-	-
	POSTAGE	353	-	632	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,354	-	-	-
	COMPUTER SOFTWARE	470	-	50	-	-	-
	DUES & FEES	640	-	91	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			76,405	96,953	-	-	-
LEADERSHIP							
1001132616000000	ADDITIONAL SALARY	130	4,851	5,094	4,265	4,372	4,372
	PERS IAP	212	291	295	256	262	262
	PERS UAL	213	417	434	376	378	378
	OPSRP PENSION	214	419	624	541	472	472
	SOCIAL SECURITY ADMINISTR	220	372	373	326	334	334
	WORKERS' COMPENSATION	231	19	15	21	22	22
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	12	12
TOTAL EXTRA CURRICULAR HIGH SCHOOL			6,368	6,835	5,785	5,852	5,852
ALTERNATIVE EDUCATION							
1001280616000000	TUITION PRIVATE SCHOOLS	373	7,200	8,146	10,000	10,000	10,000
TOTAL ALTERNATIVE EDUCATION			7,200	8,146	10,000	10,000	10,000
ESL							

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1001291616000000	TRAVEL	340	77	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	25	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	25	-	-	-	-	-
TOTAL ENGLISH SECOND LANGUAGE			127	-	200	200	200	200
ATTENDANCE AND SOCIAL WORK SERVICES								
1002110616000000	OTHER NON-INSTR PROF TECH	389	-	-	150	150	150	150
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES			-	-	150	150	150	150
GUIDANCE SERVICES								
1002120616000000	LICENSED SALARIES	111	45,455	46,080	50,358	53,529	53,529	53,529
	ADDITIONAL SALARY	130	1,435	1,510	1,590	1,753	1,753	1,753
	PERS IAP	212	2,813	2,855	3,117	3,317	3,317	3,317
	PERS UAL	213	4,028	4,197	4,582	4,782	4,782	4,782
	OPSRP PENSION	214	4,047	6,039	6,592	5,965	5,965	5,965
	SOCIAL SECURITY ADMINISTR	220	3,597	3,649	3,974	4,229	4,229	4,229
	WORKERS' COMPENSATION	231	184	153	251	266	266	266
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	148	148	148
	REIMBURSABLE STUDENT TRAN	331	-	-	100	100	100	100
	POSTAGE	353	-	-	300	300	300	300
	PRINTING AND BINDING	355	576	504	500	800	800	800
	SUPPLIES AND MATERIALS	410	390	893	500	800	800	800
TOTAL GUIDANCE SERVICES			79,924	83,882	91,364	96,989	96,989	96,989
HEALTH SERVICES								
1002130616000000	SUPPLIES AND MATERIALS	410	159	211	200	200	200	200
TOTAL HEALTH SERVICES			159	211	200	200	200	200
EDUCATIONAL MEDIA SERVICE								

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1002220616000000	CLASSIFIED SALARIES	112	21,763	21,770	24,510	25,870	25,870
	SUBSTITUTES-CLASSIFIED	122	110	477	1,123	1,157	1,157
	PERS PENSION	211	-	-	204	161	161
	PERS IAP	212	653	1,280	1,417	1,497	1,497
	PERS UAL	213	1,879	1,962	2,261	2,338	2,338
	OPSRP PENSION	214	939	2,707	2,998	2,692	2,692
	SOCIAL SECURITY ADMINISTR	220	1,678	1,706	1,961	2,068	2,068
	WORKERS' COMPENSATION	231	95	77	129	135	135
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	70	70
	CLASSIFIED INSURANCE	245	16,500	17,100	17,100	18,900	18,900
	SUPPLIES AND MATERIALS	410	406	390	900	900	900
	LIBRARY BOOKS	430	1,359	1,216	1,400	1,400	1,400
	PERIODICALS	440	34	34	50	50	50
	NON-CONSUMABLE ITEMS	460	-	75	50	50	50
	COMPUTER SOFTWARE	470	578	595	500	500	500
	DUES & FEES	640	-	35	-	-	-
	TOTAL EDUCATIONAL MEDIA SERVICE		45,994	49,425	54,603	57,788	57,788
ASSESSMENT AND TESTING							
1002230616000000	INST, PROF, TECH	310	695	-	-	-	-
	SUPPLIES AND MATERIALS	410	254	-	400	400	400
	TOTAL ASSESSMENT AND TESTING		949	-	400	400	400
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240616000000	SUBSTITUTES-LICENSED	121	1,081	94	-	-	-
	ADDITIONAL SALARY	130	110	-	-	-	-
	PERS PENSION	211	50	-	-	-	-
	PERS UAL	213	93	8	-	-	-
	SOCIAL SECURITY ADMINISTR	220	83	7	-	-	-
	WORKERS' COMPENSATION	231	3	0	-	-	-
	INST PROGRAM IMP SERVICES	312	-	-	2,742	2,742	2,742
	TRAVEL	340	717	101	-	-	-
	TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		2,136	211	2,742	2,742	2,742

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
OFFICE OF THE PRINCIPAL SERVICES							
1002410616000000	CLASSIFIED SALARIES	112	94,519	91,908	97,219	101,992	101,992
	ADMINISTRATORS	113	218,998	211,206	227,672	204,843	204,843
	SUBSTITUTES-LICENSED	121	90	188	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	168	1,828	1,883	1,883
	ADDITIONAL SALARY	130	-	1,198	-	-	-
	PERS PENSION	211	29,829	24,208	31,356	25,143	25,143
	PERS IAP	212	18,625	18,099	19,389	18,292	18,292
	PERS UAL	213	26,933	26,810	28,817	26,704	26,704
	OPSRP PENSION	214	8,356	21,359	19,304	13,581	13,581
	SOCIAL SECURITY ADMINISTR	220	23,912	23,123	24,994	23,617	23,617
	WORKERS' COMPENSATION	231	1,192	953	1,550	1,459	1,459
	LICENSED INSURANCE	241	12,435	17,007	-	-	-
	DEFERRED COMP ER	242	1,525	2,250	3,975	4,800	4,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	808	808
	CLASSIFIED INSURANCE	245	48,182	51,250	51,300	56,700	56,700
	ADMIN INSURANCE	249	30,607	27,429	45,885	41,640	41,640
	PROPERTY SERVICES	320	149	149	160	160	160
	RENTALS	324	8,774	8,837	10,000	10,000	10,000
	TRAVEL	340	9	-	800	800	800
	POSTAGE	353	199	2,207	2,700	2,700	2,700
	PRINTING AND BINDING	355	44	689	800	800	800
	OTHER NON-INSTR PROF TECH	389	379	-	600	600	600
	SUPPLIES AND MATERIALS	410	1,413	1,327	3,775	5,335	5,335
	NON-CONSUMABLE ITEMS	460	152	206	800	800	800
	DUES & FEES	640	1,563	1,488	1,200	1,200	1,200
TOTAL OFFICE OF THE PRINCIPAL SERVICES			527,882	532,056	574,124	543,857	543,857
OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION							
1002490616000000	SUPPLIES AND MATERIALS	410	2,490	1,219	2,490	2,490	2,490
TOTAL OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION			2,490	1,219	2,490	2,490	2,490
CARE AND UPKEEP OF BUILDING SERVICES							

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
1002542616000000	ELECTRICITY	325	91,361	75,814	94,101	94,101	94,101	94,101
	FUEL	326	73,862	55,684	76,077	76,077	76,077	76,077
TOTAL CARE AND UPKEEP OF BUILDINGS SRVCS			165,223	131,498	170,178	170,178	170,178	170,178
TECHNOLOGY SERVICES								
1002660616000000	TELEPHONE	351	2,753	2,535	3,805	3,805	3,805	3,805
TOTAL TECHNOLOGY SERVICES			2,753	2,535	3,805	3,805	3,805	3,805
TOTAL REQUIREMENTS: 000 - NO SUBJECT			917,609	912,969	916,041	894,651	894,651	894,651
YTP								
1001131616012000	CLASSIFIED SALARIES	112	10,581	10,437	11,373	11,720	11,720	11,720
	PERS PENSION	211	1,477	1,893	2,063	1,629	1,629	1,629
	PERS IAP	212	635	626	682	703	703	703
	PERS UAL	213	909	921	1,003	1,014	1,014	1,014
	SOCIAL SECURITY ADMINISTR	220	761	731	870	897	897	897
	WORKERS' COMPENSATION	231	44	35	55	57	57	57
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	29	29	29
	CLASSIFIED INSURANCE	245	5,499	5,700	5,700	6,300	6,300	6,300
	PROF & IMP COSTS NON-INST	318	-	-	350	256	256	256
	TRAVEL	340	839	559	600	591	591	591
	SUPPLIES AND MATERIALS	410	38	-	150	134	134	134
TOTAL HIGH SCHOOL PROGRAMS - YOUTH TRANSITION PROGRAM			20,783	20,902	22,846	23,330	23,330	23,330
GENERAL CLASSROOM INSTRUCTION								
1001131616050000	CLASSIFIED SALARIES	112	16,423	16,700	40,466	42,381	42,381	42,381
	SUBSTITUTES-LICENSED	121	-	-	40,245	41,506	41,506	41,506
	ADDITIONAL SALARY	130	-	75	3,000	3,000	3,000	3,000
	PERS PENSION	211	-	14	11,893	9,403	9,403	9,403
	PERS IAP	212	985	968	2,569	2,680	2,680	2,680
	PERS UAL	213	1,411	1,480	7,383	7,516	7,516	7,516
	OPSRP PENSION	214	1,417	2,037	2,220	1,999	1,999	1,999
	SOCIAL SECURITY ADMINISTR	220	1,261	1,195	6,404	6,647	6,647	6,647

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	73	58	415	428	428
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	226	226
	CLASSIFIED INSURANCE	245	16,500	17,100	34,200	37,800	37,800
	SUPPLIES AND MATERIALS	410	3,480	2,582	4,200	4,200	4,200
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100
	DUES & FEES	640	116	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - GENERAL CLASSROOM INSTRUCTION			41,666	42,208	153,095	157,886	157,886
ENGLISH							
100113161610000	LICENSED SALARIES	111	182,758	155,870	152,930	158,260	158,260
	PERS PENSION	211	17,991	18,953	12,724	9,994	9,994
	PERS IAP	212	10,965	8,569	9,176	9,496	9,496
	PERS UAL	213	15,699	13,748	13,488	13,689	13,689
	OPSRP PENSION	214	4,650	4,865	10,506	9,318	9,318
	SOCIAL SECURITY ADMINISTR	220	14,009	11,870	11,699	12,107	12,107
	WORKERS' COMPENSATION	231	695	482	738	762	762
	LICENSED INSURANCE	241	52,200	52,500	55,800	60,300	60,300
	DEFERRED COMP ER	242	900	600	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	423	423
	SUPPLIES AND MATERIALS	410	722	251	750	750	750
TOTAL HIGH SCHOOL PROGRAMS - ENGLISH			300,589	267,709	270,511	277,799	277,799
SOCIAL STUDIES							
1001131616110000	LICENSED SALARIES	111	168,289	179,833	178,990	176,767	176,767
	PERS PENSION	211	17,779	22,604	29,865	15,968	15,968
	PERS IAP	212	10,097	10,804	10,739	10,606	10,606
	PERS UAL	213	14,456	15,881	15,787	15,290	15,290
	OPSRP PENSION	214	3,533	7,037	-	6,678	6,678
	SOCIAL SECURITY ADMINISTR	220	12,901	13,807	13,693	13,523	13,523
	WORKERS' COMPENSATION	231	640	566	852	843	843
	LICENSED INSURANCE	241	49,306	54,000	52,708	56,958	56,958
	DEFERRED COMP ER	242	1,800	1,800	2,550	2,550	2,550
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	472	472
	TRAVEL	340	1,000	-	1,000	1,000	1,000

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	282	44	300	300	300
	NON-CONSUMABLE ITEMS	460	-	100	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES		280,083	306,477	306,584	301,055	301,055	301,055

SCIENCE

1001131616120000	LICENSED SALARIES	111	184,188	186,729	204,061	214,238	214,238	214,238
	PERS PENSION	211	8,838	11,647	12,724	9,994	9,994	9,994
	PERS IAP	212	11,051	11,205	12,244	12,854	12,854	12,854
	PERS UAL	213	15,821	16,471	17,998	18,532	18,532	18,532
	OPSRP PENSION	214	10,432	15,551	16,994	15,358	15,358	15,358
	SOCIAL SECURITY ADMINISTR	220	14,120	14,293	15,611	16,389	16,389	16,389
	WORKERS' COMPENSATION	231	701	588	968	1,014	1,014	1,014
	LICENSED INSURANCE	241	52,200	54,000	55,800	60,300	60,300	60,300
	DEFERRED COMP ER	242	1,800	1,800	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	572	572	572
	REPAIRS & MAINTENANCE	322	576	-	400	400	400	400
	SUPPLIES AND MATERIALS	410	3,143	1,829	3,000	3,500	3,500	3,500
	NON-CONSUMABLE ITEMS	460	943	363	1,000	1,000	1,000	1,000
TOTAL HIGH SCHOOL PROGRAMS - SCIENCE		303,814	314,476	343,500	356,851	356,851	356,851	

THE ARTS

1001131616130000	LICENSED SALARIES	111	67,006	66,561	70,144	71,898	71,898	71,898
	PERS PENSION	211	9,354	-	-	-	-	-
	PERS IAP	212	4,020	3,997	4,209	4,314	4,314	4,314
	PERS UAL	213	5,756	5,875	6,187	6,219	6,219	6,219
	OPSRP PENSION	214	-	8,453	8,901	7,758	7,758	7,758
	SOCIAL SECURITY ADMINISTR	220	4,924	4,906	5,366	5,500	5,500	5,500
	WORKERS' COMPENSATION	231	250	208	333	341	341	341
	LICENSED INSURANCE	241	17,379	20,345	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	900	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	192	192	192
	SUPPLIES AND MATERIALS	410	919	815	900	1,100	1,100	1,100
	PERIODICALS	440	198	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL HIGH SCHOOL PROGRAMS - THE ARTS		110,707	111,161	115,840	118,622	118,622	118,622
INSTRUMENTAL MUSIC							
1001131616131000	LICENSED SALARIES	111	15,828	15,580	17,536	13,713	13,713
	ADDITIONAL SALARY	130	3,687	2,764	1,422	1,458	1,458
	PERS IAP	212	1,171	1,073	1,137	910	910
	PERS UAL	213	1,676	1,617	1,672	1,312	1,312
	OPSRP PENSION	214	1,684	2,270	2,405	1,637	1,637
	SOCIAL SECURITY ADMINISTR	220	1,489	1,364	1,451	1,161	1,161
	WORKERS' COMPENSATION	231	73	57	91	74	74
	LICENSED INSURANCE	241	8,700	9,000	9,300	10,050	10,050
	DEFERRED COMP ER	242	450	450	225	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	41	41
	OTHER INST, PROF & TECH	319	50	-	100	100	100
	REPAIRS & MAINTENANCE	322	734	285	500	500	500
	FUEL	326	6	-	200	200	200
	REIMBURSABLE STUDENT TRAN	331	54	-	1,200	1,200	1,200
	SUPPLIES AND MATERIALS	410	527	276	650	650	650
	NON-CONSUMABLE ITEMS	460	473	63	400	400	400
TOTAL HIGH SCHOOL PROGRAMS - INSTRUMENTAL MUSIC		36,603	34,800	38,289	33,406	33,406	33,406
CHOIR							
1001131616132000	LICENSED SALARIES	111	15,828	15,580	17,536	13,713	13,713
	ADDITIONAL SALARY	130	2,302	1,726	2,372	2,431	2,431
	PERS IAP	212	1,088	1,023	1,194	969	969
	PERS UAL	213	1,557	1,528	1,756	1,396	1,396
	OPSRP PENSION	214	1,565	2,163	2,526	1,742	1,742
	SOCIAL SECURITY ADMINISTR	220	1,383	1,288	1,523	1,235	1,235
	WORKERS' COMPENSATION	231	68	54	96	79	79
	LICENSED INSURANCE	241	8,700	9,000	9,300	10,050	10,050
	DEFERRED COMP ER	242	450	450	225	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	43	43
	OTHER INST, PROF & TECH	319	50	175	150	150	150
	REPAIRS & MAINTENANCE	322	130	-	210	210	210

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	FUEL	326	17	12	120	120	120
	REIMBURSABLE STUDENT TRAN	331	106	65	100	100	100
	TRAVEL	340	87	-	700	700	700
	OTHER NON-INSTR PROF TECH	389	920	425	600	600	600
	SUPPLIES AND MATERIALS	410	517	101	450	450	450
	NON-CONSUMABLE ITEMS	460	-	78	200	200	200
	DUES & FEES	640	525	345	200	200	200
TOTAL HIGH SCHOOL PROGRAMS - CHOIR		35,294	34,014	39,258	34,388	34,388	34,388

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	1,000

MATHEMATICS

1001131616180000	LICENSED SALARIES	111	200,675	198,356	211,406	189,107	189,107
	PERS PENSION	211	9,813	12,485	13,137	-	-
	PERS IAP	212	12,041	11,908	12,684	11,346	11,346
	PERS UAL	213	17,238	17,504	18,646	16,358	16,358
	OPSRP PENSION	214	11,252	16,451	21,584	22,713	22,713
	SOCIAL SECURITY ADMINISTR	220	15,351	15,200	16,173	14,467	14,467
	WORKERS' COMPENSATION	231	759	623	1,001	901	901
	LICENSED INSURANCE	241	52,200	54,000	55,800	60,300	60,300
	DEFERRED COMP ER	242	2,700	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	505	505
	SUPPLIES AND MATERIALS	410	412	43	500	500	500
	NON-CONSUMABLE ITEMS	460	60	-	100	100	100
	COMPUTER SOFTWARE	470	40	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - MATHEMATICS		322,539	329,269	353,731	318,997	318,997	318,997

HEALTH EDUCATION

1001131616190000	LICENSED SALARIES	111	39,601	40,195	40,795	45,489	45,489
	PERS PENSION	211	5,528	6,758	7,400	-	-
	PERS IAP	212	2,376	825	2,448	2,729	2,729

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS UAL	213	3,402	3,545	3,598	3,935	3,935	3,935
OPSRP PENSION	214	-	-	-	4,908	4,908	4,908
SOCIAL SECURITY ADMINISTR	220	2,977	3,082	3,121	3,480	3,480	3,480
WORKERS' COMPENSATION	231	151	121	195	216	216	216
LICENSED INSURANCE	241	11,601	12,001	12,400	13,400	13,400	13,400
DEFERRED COMP ER	242	600	150	600	600	600	600
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	121	121	121
SUPPLIES AND MATERIALS	410	35	-	200	200	200	200
NON-CONSUMABLE ITEMS	460	377	309	300	300	300	300
TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION		66,648	66,985	71,057	75,378	75,378	75,378

PHYSICAL EDUCATION

1001131616200000	LICENSED SALARIES	111	58,877	59,688	65,227	69,333	69,333	69,333
	PERS IAP	212	3,533	3,581	3,914	4,160	4,160	4,160
	PERS UAL	213	5,057	5,264	5,753	5,997	5,997	5,997
	OPSRP PENSION	214	5,081	7,574	8,277	7,481	7,481	7,481
	SOCIAL SECURITY ADMINISTR	220	4,514	4,577	4,990	5,304	5,304	5,304
	WORKERS' COMPENSATION	231	225	188	311	329	329	329
	LICENSED INSURANCE	241	17,400	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	185	185	185
	SUPPLIES AND MATERIALS	410	59	143	500	500	500	500
	NON-CONSUMABLE ITEMS	460	1,468	1,113	1,100	1,100	1,100	1,100
			97,113	101,030	109,572	115,389	115,389	115,389
TOTAL HIGH SCHOOL PROGRAMS - PHYSICAL EDUCATION								

SECOND LANGUAGE

1001131616210000	LICENSED SALARIES	111	137,300	134,225	141,449	144,985	144,985	144,985
	PERS PENSION	211	19,167	24,348	25,659	20,153	20,153	20,153
	PERS IAP	212	8,238	8,053	8,487	8,699	8,699	8,699
	PERS UAL	213	11,794	11,839	12,476	12,541	12,541	12,541
	SOCIAL SECURITY ADMINISTR	220	10,523	10,294	10,821	11,091	11,091	11,091
	WORKERS' COMPENSATION	231	518	421	670	686	686	686
	LICENSED INSURANCE	241	34,800	36,000	37,200	40,200	40,200	40,200
	DEFERRED COMP ER	242	900	900	1,800	1,800	1,800	1,800

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	387	387	387
	SUPPLIES AND MATERIALS	410	224	118	500	500	500	500
	NON-CONSUMABLE ITEMS	460	16	-	100	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE			223,479	226,198	239,162	241,142	241,142	241,142
ATHLETICS								
1005200616230000	FUND MODIFICATIONS	710	165,000	195,000	195,000	195,000	195,000	195,000
TOTAL TRANSFERS OF FUNDS			165,000	195,000	195,000	195,000	195,000	195,000
YEARBOOK								
1001131616255000	ADDITIONAL SALARY	130	-	-	1,561	1,677	1,677	1,677
	PERS IAP	212	-	-	94	101	101	101
	PERS UAL	213	-	-	138	145	145	145
	OPSRP PENSION	214	-	-	198	181	181	181
	SOCIAL SECURITY ADMINISTR	220	-	-	119	128	128	128
	WORKERS' COMPENSATION	231	-	-	9	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	4	4	4
	OTHER NON-INSTR PROF TECH	389	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			1,049	-	3,219	3,346	3,346	3,346
TECHNOLOGY								
1001131616260000	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	480	-	800	800	800	800
	COMPUTER HARDWARE	480	-	-	300	800	800	800
TOTAL HIGH SCHOOL PROGRAMS - TECHNOLOGY			480	-	1,300	1,800	1,800	1,800
OTHER PROGRAMS								
1001131616290000	LICENSED SALARIES	111	27,962	20,670	29,926	35,085	35,085	35,085
	ADDITIONAL SALARY	130	2,872	1,348	-	-	-	-

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS PENSION	211	3,165	3,623	4,909	-	-	-
PERS IAP	212	1,850	528	1,796	2,105	2,105	2,105
PERS UAL	213	2,649	1,942	2,639	3,035	3,035	3,035
OPSRP PENSION	214	705	73	-	3,786	3,786	3,786
SOCIAL SECURITY ADMINISTR	220	2,329	1,688	2,289	2,684	2,684	2,684
WORKERS' COMPENSATION	231	118	66	144	166	166	166
LICENSED INSURANCE	241	8,693	5,999	9,292	10,042	10,042	10,042
DEFERRED COMP ER	242	300	75	450	450	450	450
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	94	94	94
TOTAL HIGH SCHOOL PROGRAMS - OTHER PROGRAMS		50,643	36,013	51,445	57,447	57,447	57,447

ARTS & COMMUNICATION

1001131616510000	ADDITIONAL SALARY	130	-	-	1,561	1,677	1,677	1,677
	PERS IAP	212	-	-	94	101	101	101
	PERS UAL	213	-	-	138	145	145	145
	OPSRP PENSION	214	-	-	198	181	181	181
	SOCIAL SECURITY ADMINISTR	220	-	-	119	128	128	128
	WORKERS' COMPENSATION	231	-	-	9	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	4	4	4
TOTAL HIGH SCHOOL PROGRAMS - ARTS & COMMUNICATION		-	-	-	2,119	2,246	2,246	2,246

INDUSTRIAL & ENGINEERING SYSTEMS

1001131616550000	LICENSED SALARIES	111	23,606	23,077	24,320	-	-	-
	SUBSTITUTES-LICENSED	121	-	31	-	-	-	-
	PERS IAP	212	1,416	1,385	1,459	-	-	-
	PERS UAL	213	2,028	2,048	2,145	-	-	-
	OPSRP PENSION	214	2,037	2,929	3,086	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,811	1,778	1,860	-	-	-
	WORKERS' COMPENSATION	231	92	75	117	-	-	-
	LICENSED INSURANCE	241	8,700	8,991	9,300	-	-	-
	DEFERRED COMP ER	242	-	-	450	-	-	-
	REPAIRS & MAINTENANCE	322	-	-	500	500	500	500
	REIMBURSABLE STUDENT TRAN	331	-	-	175	175	175	175
	SUPPLIES AND MATERIALS	410	4,377	3,829	4,000	4,000	4,000	4,000

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
NON-CONSUMABLE ITEMS	460	388	-	800	800	800	800
TOTAL HIGH SCHOOL PROGRAMS -INDUSTRIAL & ENGINEERING SYSTEMS		44,455	44,143	48,212	5,475	5,475	5,475
TOTAL REQUIREMENTS - ELMIRA HIGH SCHOOL		3,019,555	3,044,354	3,281,781	3,215,208	3,215,208	3,215,208



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 2021-2022 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$100,000 to the Textbook Fund, \$100,000 to the Technology Fund, \$225,000 to the District Maintenance Fund and \$330,000 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>2018/2019 Actual</i>	<i>2019/2020 Actual</i>	<i>2020/2021 Adopted</i>	<i>2021/2022 Adopted</i>
Transfers	656,675	754,914	808,500	763,500
Other Uses of Funds	-	-	1,432,012	1,677,743
TOTAL EXPENDITURES	656,675	754,914	2,240,512	2,441,243

Budget/Service Level Changes:

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
TRANSFER OF FUNDS							
1005200900000000	FUND MODIFICATIONS	710	656,675	754,914	808,500	763,500	763,500
TOTAL TRANSFERS OF FUNDS			656,675	754,914	808,500	763,500	763,500
OPERATING CONTINGENCY							
1006110900000000	PLANNED RESERVE	810	-	-	457,372	409,869	409,869
1006110900000000	PLANNED RESERVE	819	-	-	38,000	80,856	80,856
TOTAL OPERATING CONTINGENCY			-	-	495,372	490,725	490,725
UNAPPROPRIATED ENDING FUND BALANCE							
1007000900000000	RESERVED FOR NEXT YEAR	820	-	-	936,640	1,187,018	1,187,018
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	936,640	1,187,018	1,187,018
TOTAL REQUIREMENTS - NON-OPERATING			656,675	754,914	2,240,512	2,441,243	2,441,243

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.

FEDERAL & STATE PROGRAMS

ESSER(CARES) – ESSER I, II, and III are Federal Grant programs established by the federal government to address the impact that COVID-19 has had, and continues to have, on our educational communities.

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.



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

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

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

SIA Fund:

- Reduce Alternative Education Teacher (1.00) FTE
- Reduce (2) Counselors (2.000) FTE
- Add Alternative Education IA .063 FTE
- Reduce Technology Staff (.063) FTE
- Reduce PASS IA (.875) FTE
- Reclassified .276 FTE Licensed from GF-VE
- Reclassified .724 FTE from PEEK to SIA (PE)
- Reclassified .50 FTE CTE Teacher from GF (EHS)

Total (2.375) FTE Change

ESSER (CARES):

- Add .75 FTE Classified Business Office Assistant (DO)
- Add .90 FTE Director Position (District Wide)

Total 1.65 FTE Change

Measure 98:

- Add .50 FTE for Options Licensed (EHS)

Total .50 FTE Change

Title I:

- Add .001 FTE to Classified Title I IA (EE)
- Reclassified (.50) FTE Licensed to GF (EE/VE split)
- Reclassified .50 FTE Administrator from GF (EE/VE split)
- Add .813 FTE to Classified Title I IA (options)

Total .814 FTE Change

PEEK:

- Reclassified (.724) FTE Licensed to GF (EE)
- Reclassified (.724) FTE Licensed to SIA (VE)

Total (1.448) FTE Change

Athletics:

- Reclassified (.125) FTE to GF Admin (EHS)
- Add .50 FTE to Athletics for Director/Trainer (EHS)

Total .375 FTE Change

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
RESOURCE TOTALS FOR FUND 200'S							
R1130 Total	CONSTRUCTION EXCISE TAX	57,552	75,987	50,000	50,000	50,000	50,000
R1411 Total	TRANS FEES FROM INDIVIDUALS	581	412.67	750	750	750	750
R1500 Total	EARNINGS ON INVESTMENTS	67,260	61,190	47,000	22,000	22,000	22,000
R1600 Total	FOOD SERVICE	159,552	115,452	153,045	153,045	153,045	153,045
R1700 Total	EXTRACURRICULAR ACTIVITIE	369,800	254,722	299,363	335,059	335,059	335,059
R1900 Total	OTHER REV LOCAL SOURCES	132,322	132,998	53,550	77,154	77,154	77,154
R3101 Total	UNRESTRICTED GRANT IN AID	693,384	775,544	731,633	641,987	641,987	641,987
R3200 Total	RESTRICTED GRANT IN AID	270,761	323,041	1,593,621	1,889,233	1,889,233	1,889,233
R4500 Total	RESTRICTED FR FED GOV/ST	1,411,587	1,293,431	1,767,346	6,845,124	6,845,124	6,845,124
R4700 Total	GRANTS FR FED/INTERMEDIATE	76,592	168,978	176,292	166,891	166,891	166,891
R5200 Total	INTERFUND TRANSFERS	821,675	949,914	1,048,500	958,500	958,500	958,500
R5400 Total	RESOURCES-BEG. FUND BAL.	3,368,138	3,303,586	3,606,893	3,830,857	3,830,857	3,830,857
RESOURCE TOTALS FOR FUND 200'S Total		7,429,205	7,455,254	9,527,993	14,970,600	14,970,600	14,970,600

FOOD SERVICE

REQUIREMENTS

2013100501000000	PROPERTY SERVICES	320	-	-	5,000	5,000	5,000	5,000
	REPAIRS & MAINTENANCE	322	4,005	1,868	25,000	25,000	25,000	25,000
	FUEL	326	1,055	889	1,325	1,325	1,325	1,325
	TELEPHONE	351	-	-	600	600	600	600
	POSTAGE	353	1,000	-	600	600	600	600
	PRINTING AND BINDING	355	139	-	500	500	500	500
	OTHER NON-INSTR PROF TECH	389	1,344	1,688	1,400	1,400	1,400	1,400
	OTHER GEN PROF, TECH SRVS	390	468,007	450,665	515,000	515,000	515,000	515,000
	SUPPLIES AND MATERIALS	410	491	272	600	600	600	600
	FOOD	450	48,375	44,810	57,119	57,119	57,119	57,119
	NON-CONSUMABLE ITEMS	460	-	11,511	4,000	4,000	4,000	4,000
	COMPUTER SOFTWARE	470	1,637	1,679	1,700	1,700	1,700	1,700
	COMPUTER HARDWARE	480	767	-	12,919	12,919	12,919	12,919
	DEPRECIABLE EQUIPMENT	540	36,641	-	70,000	70,000	70,000	70,000
	DUES & FEES	640	3,381	3,012	4,000	4,000	4,000	4,000
TOTAL FOOD SERVICE REQUIREMENTS			566,842	516,393	699,763	699,763	699,763	699,763

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
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	2,597	3,338	8,000	8,000	8,000	8,000
	TEXTBOOKS	420	-	1,347	-	-	-	-
	PERIODICALS	440	200	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	-	2,000	2,000	2,000	2,000
	COMPUTER SOFTWARE	470	-	-	-	-	-	-
	COMPUTER HARDWARE	480	-	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			2,943	4,685	10,000	10,000	10,000	10,000
2021113000000000	SUBSTITUTES-LICENSED	121	2,791	-	-	-	-	-
	ADDITIONAL SALARY	130	2,050	-	-	-	-	-
	PERS IAP	212	120	-	-	-	-	-
	PERS UAL	213	421	-	-	-	-	-
	OPSRP PENSION	214	188	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	370	-	-	-	-	-
	WORKERS' COMPENSATION	231	12	-	-	-	-	-
	INSTRUCTION SERVICES	311	2,578	4,750	-	-	-	-
	TRAVEL	340	-	-	-	-	-	-
	OTHER NON-INSTR PR	389	595	100	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	4,000	4,000	4,000	4,000
	SUPPLIES AND MATERIALS	410	5,857	1,659	10,000	10,000	10,000	10,000
	NON-CONSUMABLE ITEMS	460	167	1,201	-	-	-	-
	COMPUTER SOFTWARE	470	-	156	-	-	-	-
TOTAL ELEMENTARY EXTRACURRICULAR			15,149	7,866	14,000	14,000	14,000	14,000
2021121000000000	ADDITIONAL SALARY	130	-	196	-	-	-	-
	PERS IAP	211	-	35	-	-	-	-
	PERS UAL	212	-	12	-	-	-	-
	OPSRP PENSION	213	-	17	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	15	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	225	-	-	-	-

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	LIBRARY BOOKS	460	-	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR		-	500	-	-	-	-
2021122000000000	ADDITIONAL SALARY	130	26	-	-	-	-
	PERS IAP	212	2	-	-	-	-
	PERS UAL	213	2	-	-	-	-
	OPSRP PENSION	214	2	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2	-	-	-	-
	WORKERS' COMPENSATION	231	0	-	-	-	-
	SUPPLIES AND MATERIALS	410	357	2,100	1,800	1,800	1,800
	LIBRARY BOOKS	430	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	400	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR		791	2,100	1,800	1,800	1,800	1,800
2021132616000000	SUPPLIES AND MATERIALS	410	-	-	1,000	1,000	1,000
TOTAL HIGH SCHOOL EXTRACURRICULAR		-	-	1,000	1,000	1,000	1,000
2021210000000000	SUBSTITUTES-LICENSED	121	360	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	50	13	-	-	-
	ADDITIONAL SALARY	130	4,273	147	-	-	-
	PERS PENSION	211	-	-	-	-	-
	PERS IAP	212	49	9	-	-	-
	PERS UAL	213	407	14	-	-	-
	OPSRP PENSION	214	75	19	-	-	-
	SOCIAL SECURITY ADMINISTR	220	185	12	-	-	-
	WORKERS' COMPENSATION	231	17	1	-	-	-
	INSTRUCTION SERVICES	311	4,522	1,500	23,000	23,000	23,000
	REPAIRS & MAINTENANCE	322	-	-	-	-	-
	FUEL	326	21	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	62	-	-	-	-
	NON-REIMBURSABLE STUDENT	332	-	-	-	-	-
	TRAVEL	340	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	3,731	1,274	-	-	-
	LIBRARY BOOKS	430	-	359	-	-	-
	PERIODICALS	440	1,961	1,834	-	-	-
	NON-CONSUMABLE ITE	460	29	2,100	-	-	-
	DUES & FEES	640	65	65	-	-	-
TOTAL ELEMENTARY TALENTED AND GIFTED		15,808	7,345	23,000	23,000	23,000	23,000

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2021210182000000	SUBSTITUTES-LICENSED	121	180	-	-	-	-	-
	ADDITIONAL SALARY	130	199	-	-	-	-	-
	PERS IAP	212	12	-	-	-	-	-
	PERS UAL	213	33	-	-	-	-	-
	OPSRP PENSION	214	17	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	29	-	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	9,231	9,231	9,231	9,231
	FUEL	326	28	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	64	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	4,726	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	1,564	(1,564)	-	-	-	-
	DUES & FEES	640	-	-	-	-	-	-
	TOTAL MIDDLE SCHOOL TALENTED AND GIFTED		6,853	(1,564)	9,231	9,231	9,231	9,231
2021210616000000	SUBSTITUTES-LICENSED	121	1,351	376	-	-	-	-
	PERS PENSION	211	101	68	-	-	-	-
	PERS UAL	213	118	33	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	103	29	-	-	-	-
	WORKERS' COMPENSATION	231	5	2	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	9,250	9,250	9,250	9,250
	FUEL	326	75	5	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	223	43	-	-	-	-
	TRAVEL	340	314	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	302	181	-	-	-	-
	DUES & FEES	640	40	385	-	-	-	-
	TOTAL HIGH SCHOOL TALENTED AND GIFTED		2,632	1,121	9,250	9,250	9,250	9,250
2021291000000000	COMPUTER HARDWARE	480	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	TOTAL ENGLISH SECOND LANGUAGE		-	-	-	-	-	-
2022110000000000	SUPPLIES AND MATERIALS	410	24	394	-	-	-	-
	TOTAL ATTENDANCE AND SOCIAL WORK SERVICES		24	394	-	-	-	-
2022120000000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	-	-	-

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	FUEL	326	5	10	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	24	70	-	-	-	-
	SUPPLIES AND MATERIALS	410	182	289	13,040	13,040	13,040	13,040
	COMPUTER HARDWARE	480	300	399	-	-	-	-
	DUES & FEES	640	-	-	-	-	-	-
	TOTAL GUIDANCE SERVICES		511	769	13,040	13,040	13,040	13,040
2022210000000000	SUBSTITUTES-LICENSED	121	4,682	-	-	-	-	-
	PERS PENSION	211	50	-	-	-	-	-
	PERS UAL	213	407	-	-	-	-	-
	OPSRP PENSION	214	31	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	356	-	-	-	-	-
	WORKERS' COMPENSATION	231	13	-	-	-	-	-
	INST PROGRAM IMP SERVICES	312	5,706	-	-	-	-	-
	TRAVEL	340	2,122	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	438	60	13,950	13,950	13,950	13,950
	NON-CONSUMABLE ITEMS	460	-	-	-	-	-	-
	TOTAL IMPROVEMENT OF INSTRUCTION SERVICES		13,806	60	13,950	13,950	13,950	13,950
2022410000000000	ADDITIONAL SALARY	130	-	-	-	-	-	-
	PERS IAP	212	-	-	-	-	-	-
	OPSRP PENSION	214	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	-	-	-
	WORKERS' COMPENSATION	231	-	-	-	-	-	-
	INST, PROF, TECH SERVICES	310	-	-	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	-	-	-	-
	PRINTING AND BINDING	355	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	3,823	2,466	18,255	18,255	18,255	18,255
	PERIODICALS	440	-	34	-	-	-	-
	NON-CONSUMABLE ITEMS	460	1,791	1,234	-	-	-	-
	COMPUTER SOFTWARE	470	-	32	-	-	-	-
	TOTAL OFFICE OF THE PRINCIPAL SERVICES ELEMENTARY		5,614	3,766	18,255	18,255	18,255	18,255
2022410182000000	SUPPLIES AND MATERIALS	410	458	-	1,950	1,950	1,950	1,950
	TOTAL OFFICE OF THE PRINCIPAL SERVICES MIDDLE SCHOOL		458	-	1,950	1,950	1,950	1,950
2022410616000000	OTHER NON-INSTR PROF TECH	389						
	SUPPLIES AND MATERIALS	410	1,179	694	4,690	4,690	4,690	4,690

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL OFFICE OF THE PRINCIPAL SERVICES HIGH SCHOOL			1,179	694	4,690	4,690	4,690	4,690
2022550346000000	FUEL	326	3	-	5	5	5	5
	NON-REIMBURSABLE STUDENT	332	88	-	100	100	100	100
TOTAL STUDENT TRANSPORTATION			91	-	105	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
2023390616000100	SUPPLIES AND MATERIALS	410	-	-	10,687	10,687	10,687	10,687
TOTAL OTHER COMMUNITY SERVICE			-	-	10,687	10,687	10,687	10,687
2023390616000110	SUPPLIES AND MATERIALS	410	-	-	-	23,000	23,000	23,000
TOTAL OTHER COMMUNITY SERVICE			-	-	-	23,000	23,000	23,000
TOTAL SPECIAL REVENUE REQUIREMENTS			65,860	27,737	141,255	164,255	164,255	164,255

TEXT BOOKS ELEMENTARY

REQUIREMENTS

2031111000000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	PERS UAL	213	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	TEXTBOOKS	420	48,231	420	45,424	42,908	42,908	42,908
	COMPUTER SOFTWARE	470	-	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			48,231	420	45,424	42,908	42,908	42,908
2031121000000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	PERS PENSION	211	-	-	-	-	-	-
	PERS UAL	213	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	-	-	-
	WORKERS' COMPENSATION	231	-	-	-	-	-	-
	TEXTBOOKS	420	29,428	-	28,998	25,758	25,758	25,758
	COMPUTER SOFTWARE	470	514	514	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH PROGRAMS			29,942	514	28,998	25,758	25,758	25,758
2031131000000000	SUBSTITUTES-LICENSED	121	360	-	-	-	-	-
	PERS PENSION	211	25	-	-	-	-	-

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	PERS UAL	213	31	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	27	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-
	TEXTBOOKS	420	29,860	40,388	39,456	42,144	42,144
	COMPUTER SOFTWARE	470	514	514	-	-	-
	TOTAL HIGH SCHOOL PROGRAMS		30,818	40,902	39,456	42,144	42,144
2031291000000000	TEXTBOOKS	420	624	-	952	952	952
	TOTAL ESL PROGRAMS		624	-	952	952	952
2037000900000000	RESERVED FOR NEXT YEAR	820	-	-	36,841	17,966	17,966
			-	-	36,841	17,966	17,966
	TOTAL TEXT BOOK REQUIREMENTS		109,615	41,835	151,671	129,728	129,728

GENERAL ATHLETICS

REQUIREMENTS

2041132616230000	ADMINISTRATORS	113	11,614	9,488	11,149	-	-
	CONFIDENTIAL	114	-	-	-	21,274	21,274
	SUBSTITUTES-LICENSED	121	3,420	9,809	3,156	3,255	3,255
	SUBSTITUTES-CLASSIFIED	122	-	89	-	-	-
	ADDITIONAL SALARY	130	14,718	20,004	23,750	17,512	17,512
	PERS PENSION	211	2,280	1,557	1,253	662	662
	PERS IAP	212	1,516	2,177	2,094	2,327	2,327
	PERS UAL	213	2,560	3,498	3,356	3,637	3,637
	OPSRP PENSION	214	944	3,563	3,953	4,023	4,023
	SOCIAL SECURITY ADMINISTR	220	2,237	3,045	2,911	3,216	3,216
	WORKERS' COMPENSATION	231	84	105	187	204	204
	LICENSED INSURANCE	241	1,120	1,546	-	-	-
	DEFERRED COMP ER	242	100	150	225	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	112	112
	ADMIN INSURANCE	249	1,136	794	2,415	20,100	20,100
	REPAIRS & MAINTENANCE	322	235	339	450	500	500
	RENTALS	324	-	-	-	-	-
	FUEL	326	5,550	5,079	6,500	6,500	6,500
	NON-REIMBURSABLE STUDENT	332	17,693	15,593	21,500	21,000	21,000
	TRAVEL	340	5,540	827	1,450	1,200	1,200
	OTHER NON-INSTR PROF TECH	389	-	795	539	850	850

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	OTHER GEN PROF, TECH SRVS	390	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	4,121	5,140	5,500	5,000	5,000
	NON-CONSUMABLE ITEMS	460	-	2,787	6,500	5,000	5,000
	COMPUTER HARDWARE	480	364	-	-	-	-
	DUES & FEES	640	750	1,121	1,000	1,200	1,200
	TOTAL GENERAL ATHLETICS		75,980	87,506	97,888	118,022	118,022
2041132616230010	EXTRA DUTY COACHING	118	-	-	-	-	-
	ADDITIONAL SALARY	130	16,628	17,390	18,509	19,120	19,120
	PERS PENSION	211	1,149	1,561	2,236	1,756	1,756
	PERS IAP	212	645	678	570	593	593
	PERS UAL	213	1,447	1,534	1,632	1,654	1,654
	OPSRP PENSION	214	332	700	364	333	333
	SOCIAL SECURITY ADMINISTR	220	1,273	1,332	1,416	1,463	1,463
	WORKERS' COMPENSATION	231	65	70	93	93	93
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	51	51
	REPAIRS & MAINTENANCE	322	480	-	420	450	450
	RENTALS	324	4,380	5,040	6,875	4,500	4,500
	OTHER GEN PROF, TECH SRVS	390	2,599	2,305	4,020	4,088	4,088
	SUPPLIES AND MATERIALS	410	-	-	200	200	200
	NON-CONSUMABLE ITEMS	460	1,175	9,556	300	300	300
	DUES & FEES	640	85	85	100	100	100
	TOTAL FOOTBALL		30,259	40,251	36,735	34,701	34,701
2041132616230011	ADDITIONAL SALARY	130	4,140	4,202	6,637	6,803	6,803
	PERS IAP	212	248	252	398	408	408
	PERS UAL	213	360	371	585	588	588
	OPSRP PENSION	214	357	533	842	734	734
	SOCIAL SECURITY ADMINISTR	220	317	322	508	520	520
	WORKERS' COMPENSATION	231	16	17	34	34	34
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	18	18
	RENTALS	324	245	243	250	250	250
	OTHER GEN PROF, TECH SRVS	390	1,354	1,408	2,213	2,246	2,246
	SUPPLIES AND MATERIALS	410	447	550	350	350	350
	NON-CONSUMABLE ITEMS	460	2,327	-	150	2,800	2,800
	DUES & FEES	640	185	148	150	100	100
	TOTAL GIRLS SOCCER		9,997	8,046	12,117	14,851	14,851

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
2041132616230012	ADDITIONAL SALARY	130	5,211	5,553	6,023	6,260	6,260	6,260
	PERS PENSION	211	476	659	390	291	291	291
	PERS IAP	212	313	333	129	126	126	126
	PERS UAL	213	453	490	531	541	541	541
	OPSRP PENSION	214	155	244	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	396	419	461	479	479	479
	WORKERS' COMPENSATION	231	21	23	31	31	31	31
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	17	17	17
	OTHER GEN PROF, TECH SRVS	390	2,276	1,897	3,473	3,670	3,670	3,670
	SUPPLIES AND MATERIALS	410	-	-	350	350	350	350
	NON-CONSUMABLE ITEMS	460	2,440	-	150	2,800	2,800	2,800
	DUES & FEES	640	85	148	150	100	100	100
	TOTAL BOYS SOCCER		11,826	9,765	11,688	14,665	14,665	14,665
2041132616230013	ADDITIONAL SALARY	130	6,550	5,861	6,241	6,398	6,398	6,398
	PERS IAP	212	263	352	-	-	-	-
	PERS UAL	213	570	517	550	553	553	553
	OPSRP PENSION	214	378	744	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	498	439	477	489	489	489
	WORKERS' COMPENSATION	231	26	25	33	32	32	32
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	17	17	17
	OTHER GEN PROF, TECH SRVS	390	3,794	2,406	3,735	3,785	3,785	3,785
	SUPPLIES AND MATERIALS	410	-	-	50	50	50	50
	NON-CONSUMABLE ITEMS	460	2,064	-	200	2,650	2,650	2,650
	DUES & FEES	640	435	460	400	400	400	400
	TOTAL VOLLEYBALL		14,578	10,804	11,686	14,374	14,374	14,374
2041132616230014	ADDITIONAL SALARY	130	11,864	8,536	8,815	9,193	9,193	9,193
	PERS PENSION	211	515	-	567	467	467	467
	PERS IAP	212	553	-	529	552	552	552
	PERS UAL	213	1,032	753	777	795	795	795
	OPSRP PENSION	214	477	186	722	629	629	629
	SOCIAL SECURITY ADMINISTR	220	907	653	674	703	703	703
	WORKERS' COMPENSATION	231	46	33	44	44	44	44
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	25	25	25
	OTHER GEN PROF, TECH SRVS	390	4,230	4,539	4,844	4,982	4,982	4,982
	SUPPLIES AND MATERIALS	410	-	-	150	150	150	150

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	NON-CONSUMABLE ITEMS	460	58	-	3,100	100	100	100
	DUES & FEES	640	85	85	150	150	150	150
TOTAL GIRLS BASKETBALL			19,766	14,785	20,372	17,790	17,790	17,790
2041132616230015	ADDITIONAL SALARY	130	9,211	11,912	12,501	12,965	12,965	12,965
	PERS PENSION	211	771	1,017	1,579	1,261	1,261	1,261
	PERS UAL	213	801	1,051	1,103	1,121	1,121	1,121
	SOCIAL SECURITY ADMINISTR	220	705	911	956	992	992	992
	WORKERS' COMPENSATION	231	34	46	62	62	62	62
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	35	35	35
	OTHER GEN PROF, TECH SRVS	390	5,280	5,897	6,044	6,259	6,259	6,259
	SUPPLIES AND MATERIALS	410	-	-	150	150	150	150
	NON-CONSUMABLE ITEMS	460	-	-	3,100	100	100	100
	DUES & FEES	640	85	85	150	150	150	150
TOTAL BOYS BASKETBALL			16,887	20,919	25,645	23,095	23,095	23,095
2041132616230016	ADDITIONAL SALARY	130	7,549	8,604	7,996	8,690	8,690	8,690
	PERS PENSION	211	450	1,561	1,450	1,208	1,208	1,208
	PERS IAP	212	193	516	480	521	521	521
	PERS UAL	213	657	759	705	752	752	752
	SOCIAL SECURITY ADMINISTR	220	578	659	612	665	665	665
	WORKERS' COMPENSATION	231	29	34	40	42	42	42
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	23	23	23
	OTHER GEN PROF, TECH SRVS	390	1,259	2,172	2,137	2,143	2,143	2,143
	SUPPLIES AND MATERIALS	410	254	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	4,994	-	100	5,500	5,500	5,500
	DUES & FEES	640	2,350	1,935	2,750	2,500	2,500	2,500
TOTAL WRESTLING			18,312	16,240	16,470	22,244	22,244	22,244
2041132616230017	EXTRA DUTY COACHING	118	-	-	-	-	-	-
	ADDITIONAL SALARY	130	6,136	3,269	6,848	7,048	7,048	7,048
	PERS PENSION	211	554	384	-	-	-	-
	PERS IAP	212	130	69	-	-	-	-
	PERS UAL	213	534	288	604	610	610	610
	OPSRP PENSION	214	187	146	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	470	250	524	539	539	539
	WORKERS' COMPENSATION	231	23	13	35	35	35	35
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	19	19	19

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	RENTALS	324	229	114	275	275	275
	OTHER GEN PROF, TECH SRVS	390	2,946	201	4,839	4,904	4,904
	SUPPLIES AND MATERIALS	410	682	500	500	500	500
	NON-CONSUMABLE ITEMS	460	883	3,375	100	100	100
	DUES & FEES	640	85	85	100	100	100
TOTAL BASEBALL			12,859	8,695	13,825	14,130	14,130
2041132616230018	ADDITIONAL SALARY	130	7,590	3,977	8,073	7,320	7,320
	PERS UAL	213	660	351	712	633	633
	SOCIAL SECURITY ADMINISTR	220	581	304	618	560	560
	WORKERS' COMPENSATION	231	28	16	40	36	36
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	20	20
	REPAIRS & MAINTENANCE	322	322	-	-	-	-
	RENTALS	324	261	114	275	275	275
	OTHER GEN PROF, TECH SRVS	390	2,347	201	4,611	4,676	4,676
	SUPPLIES AND MATERIALS	410	1,217	720	500	500	500
	NON-CONSUMABLE ITEMS	460	-	-	3,350	100	100
	DUES & FEES	640	85	85	100	100	100
TOTAL SOFTBALL			13,091	5,767	18,279	14,220	14,220
2041132616230019	ADDITIONAL SALARY	130	16,010	7,655	18,070	18,811	18,811
	PERS PENSION	211	771	-	917	775	775
	PERS IAP	212	498	89	363	380	380
	PERS UAL	213	1,393	675	1,594	1,627	1,627
	OPSRP PENSION	214	240	188	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,226	586	1,382	1,439	1,439
	WORKERS' COMPENSATION	231	61	31	91	92	92
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	50	50
	REPAIRS & MAINTENANCE	322	-	-	100	100	100
	OTHER GEN PROF, TECH SRVS	390	-	80	150	150	150
	SUPPLIES AND MATERIALS	410	-	-	200	200	200
	NON-CONSUMABLE ITEMS	460	320	2,982	500	500	500
	DUES & FEES	640	530	170	600	600	600
TOTAL TRACK			21,050	12,455	23,967	24,724	24,724
2041132616230020	ADDITIONAL SALARY	130	3,577	3,461	3,872	3,969	3,969
	PERS PENSION	211	-	-	702	552	552
	PERS IAP	212	-	208	232	238	238

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	PERS UAL	213	311	305	342	343	343
	OPSRP PENSION	214	309	439	-	-	-
	SOCIAL SECURITY ADMINISTR	220	274	265	296	304	304
	WORKERS' COMPENSATION	231	14	14	20	19	19
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	11	11
	OTHER GEN PROF, TECH SRVS	390	-	-	100	100	100
	SUPPLIES AND MATERIALS	410	-	-	250	250	250
	NON-CONSUMABLE ITEMS	460	-	909	200	200	200
	DUES & FEES	640	855	1,201	1,250	1,250	1,250
	TOTAL CROSS COUNTRY		5,339	6,803	7,264	7,236	7,236
2041132616230021	ADDITIONAL SALARY	130	3,610	3,842	4,098	4,410	4,410
	PERS IAP	212	217	231	246	265	265
	PERS UAL	213	314	339	361	381	381
	OPSRP PENSION	214	312	488	520	476	476
	SOCIAL SECURITY ADMINISTR	220	276	294	313	337	337
	WORKERS' COMPENSATION	231	15	16	21	21	21
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	12	12
	DUES & FEES	640	-	-	200	200	200
	TOTAL CHEER		4,744	5,209	5,759	6,102	6,102
2041132616230024	ADDITIONAL SALARY	130	-	1,099	1,171	1,200	1,200
	PERS PENSION	211	-	199	212	167	167
	PERS IAP	212	-	66	70	72	72
	PERS UAL	213	-	97	103	104	104
	SOCIAL SECURITY ADMINISTR	220	-	82	90	92	92
	WORKERS' COMPENSATION	231	-	4	8	6	6
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	3	3
	SUPPLIES AND MATERIALS	410	-	-	500	250	250
	DUES & FEES	640	-	-	-	250	250
	TOTAL UNIFIED BASKETBALL		-	1,548	2,154	2,144	2,144
2047000900000000	RESERVED FOR NEXT YEAR	820	-	-	-	-	-
	TOTAL UNAPPOPRIATED FUND BALANCE		-	-	-	-	-
	TOTAL ATHLETICS REQUIREMENTS		254,687	248,792	303,849	328,298	328,298

VENETA STUDENT BODY

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
REQUIREMENTS								
2051113346000000	SUPPLIES AND MATERIALS	410	7,271	3,355	17,500	17,500	17,500	17,500
TOTAL ELEMENTARY EXTRACURRICULAR			7,271	3,355	17,500	17,500	17,500	17,500
TOTAL VENETA STUDENT BODY REQUIREMENTS			7,271	3,355	17,500	17,500	17,500	17,500
ELMIRA HIGH SCHOOL STUDENT BODY								
2061132616000000	SUPPLIES AND MATERIALS	410	281,447	135,766	393,250	357,922	357,922	357,922
TOTAL HIGH SCHOOL EXTRACURRICULAR			281,447	135,766	393,250	357,922	357,922	357,922
TOTAL ELMIRA HIGH SCHOOL STUDENT BODY REQUIREMENTS			281,447	135,766	393,250	357,922	357,922	357,922
ELEMENTARY EXTRA CURRICULAR								
REQUIREMENTS								
2071113000000000	SUBSTITUTES-LICENSED	121	810	1,127	1,472	1,628	1,628	1,628
	SUBSTITUTES-CLASSIFIED	122	-	-	-	-	-	-
	ADDITIONAL SALARY	130	5,800	-	2,000	2,000	2,000	2,000
	PERS PENSION	211	40	102	267	226	226	226
	PERS IAP	212	168	-	120	120	120	120
	PERS UAL	213	575	99	306	314	314	314
	OPSRP PENSION	214	224	48	254	216	216	216
	SOCIAL SECURITY ADMINISTR	220	497	86	266	278	278	278
	WORKERS' COMPENSATION	231	25	5	17	18	18	18
	PROPERTY SERVICES	320	4,592	200	5,000	12,227	12,227	12,227
	FUEL	326	126	-	200	200	200	200
	REIMBURSABLE STUDENT TRAN	331	295	-	500	500	500	500
	TRAVEL	340	-	100	-	-	-	-
	OTHER NON-INSTR PR	389	300	-	7,162	7,162	7,162	7,162
	OTHER GEN PROF, TECH SRVS	390	5,702	-	5,700	5,700	5,700	5,700
	SUPPLIES AND MATERIALS	410	1,194	-	1,573	1,573	1,573	1,573
TOTAL OUTDOOR SCHOOL REQUIREMENTS			20,350	1,768	24,837	32,162	32,162	32,162
ELMIRA ELEMENTARY STUDENT BODY								
REQUIREMENTS								
2081113179000000	SUPPLIES AND MATERIALS	410	9,744	9,513	15,480	16,432	16,432	16,432
TOTAL ELEMENTARY EXTRACURRICULAR			9,744	9,513	15,480	16,432	16,432	16,432

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
TOTAL ELMIRA ELEMENTARY STUDENT BODY REQUIREMENTS			9,744	9,513	15,480	16,432	16,432	16,432
FERN RIDGE MIDDLE SCHOOL STUDENT BODY REQUIREMENTS								
2091122182000000	SUPPLIES AND MATERIALS	410	13,357	7,196	40,000	52,938	52,938	52,938
TOTAL MIDDLE SCHOOL EXTRACURRICULAR			13,357	7,196	40,000	52,938	52,938	52,938
TOTAL FRMS STUDENT BODY REQUIREMENTS			13,357	7,196	40,000	52,938	52,938	52,938
PEEK GRANT REQUIREMENTS								
2101111179000000	LICENSED SALARIES	111	-	50,000	50,000	-	-	-
TOTAL ELMIRA ELEMENTARY PROGRAM			-	50,000	50,000	-	-	-
2101111346000000	LICENSED SALARIES	111	-	50,000	50,000	-	-	-
TOTAL VENETA ELEMENTARY PROGRAM			-	50,000	50,000	-	-	-
TOTAL PEEK GRANT REQUIREMENTS			-	100,000	100,000	-	-	-
MISC. GRANTS REQUIREMENTS								
2121111000000000	OTHER NON-INSTR PROF TECH	389	-	-	75,000	-	-	-
2121121182000000	OTHER NON-INSTR PROF TECH	389	-	-	75,000	-	-	-
2122541000000000	OTHER NON-INSTR PROF TECH	389	-	-	75,000	-	-	-
2121131616000000	OTHER NON-INSTR PROF TECH	389	-	-	75,000	-	-	-
TOTAL INSTRUCTION SERVICES			-	-	300,000	-	-	-
2122410000000000	OTHER NON-INSTR PROF TECH	389	-	-	100,000	-	-	-
TOTAL SUPPORT SERVICES			-	-	100,000	-	-	-
TOTAL MISC. GRANTS REQUIREMENTS			-	-	400,000	-	-	-
ESSER II REQUIREMENTS								
2131283000000000	LICENSED SALARIES	111	-	-	-	54,853	54,853	54,853
	SUBSTITUTES-LICENSED	121	-	-	-	1,017	1,017	1,017
	PERS PENSION	211	-	-	-	141	141	141

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	-	-	3,291	3,291	3,291
	PERS UAL	213	-	-	4,833	4,833	4,833
	OPSRP PENSION	214	-	-	5,919	5,919	5,919
	SOCIAL SECURITY ADMINISTR	220	-	-	4,274	4,274	4,274
	WORKERS' COMPENSATION	231	-	-	268	268	268
	LICENSED INSURANCE	241	-	-	20,100	20,100	20,100
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	149	149	149
	GRANT INDIRECT CHARGES	690	-	-	3,595	3,595	3,595
	TOTAL DISTRICT ALTERNATIVE PROGRAMS				98,440	98,440	98,440
2132321000000000	ADMINISTRATORS	113	-	-	98,139	98,139	98,139
	PERS IAP	212	-	-	5,888	5,888	5,888
	PERS UAL	213	-	-	8,489	8,489	8,489
	OPSRP PENSION	214	-	-	10,589	10,589	10,589
	SOCIAL SECURITY ADMINISTR	220	-	-	7,508	7,508	7,508
	WORKERS' COMPENSATION	231	-	-	460	460	460
	DEFERRED COMP ER	242	-	-	1,620	1,620	1,620
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	262	262	262
	ADMIN INSURANCE	249	-	-	20,820	20,820	20,820
	GRANT INDIRECT CHARGES	690	-	-	5,828	5,828	5,828
	TOTAL OFFICE OF THE SUPERINTENDENT SERVICES				159,603	159,603	159,603
2132520000000000	CLASSIFIED SALARIES	112	-	-	21,397	21,397	21,397
	PERS IAP	212	-	-	1,284	1,284	1,284
	PERS UAL	213	-	-	1,851	1,851	1,851
	OPSRP PENSION	214	-	-	2,309	2,309	2,309
	SOCIAL SECURITY ADMINISTR	220	-	-	1,637	1,637	1,637
	WORKERS' COMPENSATION	231	-	-	111	111	111
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	57	57	57
	CLASSIFIED INSURANCE	245	-	-	17,010	17,010	17,010
	GRANT INDIRECT CHARGES	690	-	-	1,730	1,730	1,730
	TOTAL FISCAL SERVICES				47,386	47,386	47,386

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
2131111000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	100,000	100,000	100,000
	GRANT INDIRECT CHARGES	690	-	-	-	3,790	3,790	3,790
TOTAL ELEMENTARY PROGRAMS						103,790	103,790	103,790
2131121182000000	OTHER NON-INSTR PROF TECH	389	-	-	-	100,000	100,000	100,000
	GRANT INDIRECT CHARGES	690	-	-	-	3,790	3,790	3,790
TOTAL MIDDLE SCHOOL PROGRAMS						103,790	103,790	103,790
2131131616000000	OTHER NON-INSTR PROF TECH	389	-	-	-	100,000	100,000	100,000
	GRANT INDIRECT CHARGES	690	-	-	-	3,790	3,790	3,790
TOTAL HIGH SCHOOL PROGRAMS						103,790	103,790	103,790
2132410000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	1,008,833	1,008,833	1,008,833
	GRANT INDIRECT CHARGES	690	-	-	-	39,740	39,740	39,740
TOTAL SUPPORT SERVICES						1,048,573	1,048,573	1,048,573
TOTAL ESSER II GRANT REQUIREMENTS						1,665,372	1,665,372	1,665,372
ESSER III								
REQUIREMENTS								
2141111000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	100,000	100,000	100,000
	GRANT INDIRECT CHARGES	690	-	-	-	3,790	3,790	3,790
TOTAL ELEMENTARY PROGRAMS						103,790	103,790	103,790
2141121182000000	OTHER NON-INSTR PROF TECH	389	-	-	-	100,000	100,000	100,000
	GRANT INDIRECT CHARGES	690	-	-	-	3,790	3,790	3,790
TOTAL MIDDLE SCHOOL PROGRAMS						103,790	103,790	103,790
2141131616000000	OTHER NON-INSTR PROF TECH	389	-	-	-	100,000	100,000	100,000
	GRANT INDIRECT CHARGES	690	-	-	-	3,790	3,790	3,790
TOTAL HIGH SCHOOL PROGRAMS						103,790	103,790	103,790
2142410000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	3,298,866	3,298,866	3,298,866
	GRANT INDIRECT CHARGES	690	-	-	-	129,952	129,952	129,952
TOTAL SUPPORT SERVICES						3,428,818	3,428,818	3,428,818

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL ESSER II GRANT REQUIREMENTS			-	-	-	3,740,188	3,740,188	3,740,188
FACILITY GRANT								
REQUIREMENTS								
2401111000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			-	-	-	-	-	-
2401121000000000	OTHER NON-INSTR PROF TECH	389	652	-	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH PROGRAMS			652	-	-	-	-	-
2401131000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			-	-	-	-	-	-
2402541000000000	OTHER NON-INSTR PROF TECH	389	233,268	61,936	-	-	-	-
TOTAL SERVICE AREA DIRECTION			233,268	61,936	-	-	-	-
TOTAL FACILITY GRANT REQUIREMENTS			233,920	61,936	-	-	-	-
TAP GRANT								
REQUIREMENTS								
2412541000000000	CONFIDENTIAL	114	-	1,859	-	-	-	-
	ADDITIONAL SALARY	130	-	53	-	-	-	-
	TRAVEL STIPEND	135	-	128	-	-	-	-
	PERS PENSION	211	-	370	-	-	-	-
	PERS IAP	212	-	122	-	-	-	-
	PERS UAL	213	-	180	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	155	-	-	-	-
	WORKERS' COMPENSATION	231	-	53	-	-	-	-
	LICENSED INSURANCE	241	-	13	-	-	-	-
	CLASSIFIED INSURANCE	245	-	681	-	-	-	-
	ADMIN INSURANCE	249	-	4	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	7,156	-	-	-	-
TOTAL TAP GRANT REQUIREMENTS			-	10,776	-	-	-	-

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
			IDEA					
REQUIREMENTS								
2451220428320000	LICENSED SALARIES	111	-	64,187	70,144	71,898	71,898	71,898
	PERS PENSION	211	-	11,643	12,724	9,994	9,994	9,994
	PERS IAP	212	-	3,851	4,209	4,314	4,314	4,314
	PERS UAL	213	-	5,661	6,187	6,219	6,219	6,219
	SOCIAL SECURITY ADMINISTR	220	-	4,923	5,366	5,500	5,500	5,500
	WORKERS' COMPENSATION	231	-	260	332	341	341	341
	LICENSED INSURANCE	241	-	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	-	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	192	192	192
	GRANT INDIRECT CHARGES	690	-	1,693	-	4,527	4,527	4,527
TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH DI			-	111,118	118,462	123,985	123,985	123,985
2451250428320000	LICENSED SALARIES	111	122,711	58,068	61,193	62,723	62,723	62,723
	CLASSIFIED SALARIES	112	71,448	47,566	53,193	57,129	57,129	57,129
	SUBSTITUTES-LICENSED	121	3,332	564	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	3,283	1,026	-	-	-	-
	ADDITIONAL SALARY	130	-	-	-	-	-	-
	PERS PENSION	211	17,256	10,534	11,100	8,718	8,718	8,718
	PERS IAP	212	11,475	6,250	6,753	7,044	7,044	7,044
	PERS UAL	213	17,467	9,453	10,089	10,367	10,367	10,367
	OPSRP PENSION	214	6,009	5,813	6,516	5,900	5,900	5,900
	SOCIAL SECURITY ADMINISTR	220	15,124	7,784	8,751	9,169	9,169	9,169
	WORKERS' COMPENSATION	231	788	468	561	584	584	584
	LICENSED INSURANCE	241	34,800	18,000	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	1,800	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	313	313	313
	CLASSIFIED INSURANCE	245	59,400	47,309	46,170	51,030	51,030	51,030
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	7,298	3,706	-	755	755	755
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILTIES			372,191	217,441	223,826	234,732	234,732	234,732
2452140428320340	INST, PROF, TECH SERVICES	310	1,300	3,011	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	1,300	-	-	-	-
TOTAL PSYCHOLOGICAL SERVICES			1,300	4,311	-	-	-	-

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2452190428320422	TRAVEL	340	199	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	-	-	-	-
TOTAL SPEECH & PATHOLOGY & AUDIOLOGY SERVICES			199	-	-	-	-	-
2452230428320421	SUPPLIES AND MATERIALS	410	-	84	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	-	-	-	-
TOTAL ASSESSMENT AND TESTING			-	84	-	-	-	-
2452240428320422	ADDITIONAL SALARY	130	2,062	-	-	-	-	-
	PERS PENSION	211	54	-	-	-	-	-
	PERS IAP	212	106	-	-	-	-	-
	PERS UAL	213	179	-	-	-	-	-
	OPSRP PENSION	214	83	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	157	-	-	-	-	-
	WORKERS' COMPENSATION	231	9	-	-	-	-	-
	TRAVEL	340	-	628	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	13	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			2,649	641	-	-	-	-
TOTAL IDEA REQUIREMENTS			376,339	333,594	342,288	358,717	358,717	358,717

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REQUIREMENTS

2511111000000000	LICENSED SALARIES	111	-	-	48,002	70,757	70,757	70,757
	CLASSIFIED SALARIES	112	-	-	16,561	-	-	-
	SUBSTITUTES-LICENSED	121	-	-	-	4,273	4,273	4,273
	PERS PENSION	211	-	-	3,004	10,429	10,429	10,429
	PERS IAP	212	-	-	3,874	4,245	4,245	4,245
	PERS UAL	213	-	-	5,694	6,490	6,490	6,490
	OPSRP PENSION	214	-	-	6,091	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	4,939	5,740	5,740	5,740
	WORKERS' COMPENSATION	231	-	-	320	356	356	356
	LICENSED INSURANCE	241	-	-	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	201	201	201
	CLASSIFIED INSURANCE	245	-	-	15,390	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	5,205	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	8,634	6,175	6,175	6,175

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL ELEMENTARY PROGRAMS			-	-	137,214	129,666	129,666	129,666
2511121182000000	LICENSED SALARIES	111	-	-	48,002	54,853	54,853	54,853
	CLASSIFIED SALARIES	112	-	-	16,615	-	-	-
	SUBSTITUTES-LICENSED	121	-	-	-	1,424	1,424	1,424
	PERS PENSION	211	-	-	-	198	198	198
	PERS IAP	212	-	-	4,346	3,291	3,291	3,291
	PERS UAL	213	-	-	5,699	4,868	4,868	4,868
	OPSRP PENSION	214	-	-	8,200	5,919	5,919	5,919
	SOCIAL SECURITY ADMINISTR	220	-	-	4,943	4,305	4,305	4,305
	WORKERS' COMPENSATION	231	-	-	321	271	271	271
	LICENSED INSURANCE	241	-	-	18,600	20,100	20,100	20,100
	DEFERRED COMP ER	242	-	-	900	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	150	150	150
	CLASSIFIED INSURANCE	245	-	-	17,100	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	388	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	8,460	4,769	4,769	4,769
TOTAL MIDDLE SCHOOL PROGRAMS			-	-	133,574	100,148	100,148	100,148
2511131616000000	LICENSED SALARIES	111	-	-	-	24,928	24,928	24,928
	CLASSIFIED SALARIES	112	-	-	7,121	8,056	8,056	8,056
	SUBSTITUTES-LICENSED	121	-	-	-	2,848	2,848	2,848
	ADDITIONAL SALARY	130	-	-	5,120	-	-	-
	PERS PENSION	211	-	-	-	396	396	396
	PERS IAP	212	-	-	935	2,182	2,182	2,182
	PERS UAL	213	-	-	1,080	3,089	3,089	3,089
	OPSRP PENSION	214	-	-	1,553	3,546	3,546	3,546
	SOCIAL SECURITY ADMINISTR	220	-	-	936	2,732	2,732	2,732
	WORKERS' COMPENSATION	231	-	-	63	177	177	177
	LICENSED INSURANCE	241	-	-	-	10,050	10,050	10,050
	DEFERRED COMP ER	242	-	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	96	96	96
	SUPPLIES AND MATERIALS	410	-	-	4,192	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	1,050	2,926	2,926	2,926
TOTAL HIGH SCHOOL PROGRAMS			-	-	22,050	61,476	61,476	61,476
2511132616000000	DUES & FEES	640	-	-	-	45,000	45,000	45,000
	GRANT INDIRECT CHARGES	690	-	-	-	2,250	2,250	2,250

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL HIGH SCHOOL EXTRACURRICULAR PROGRAMS			-	-	-	47,250	47,250	47,250
2511283616000000	LICENSED SALARIES	111	-	-	-	-	-	-
	CLASSIFIED SALARIES	112	-	-	16,615	20,162	20,162	20,162
	SUBSTITUTES - CLASSIFIED	122	-	-	-	740	740	740
	PERS PENSION	211	-	-	-	103	103	103
	PERS IAP	212	-	-	1,465	1,680	1,680	1,680
	PERS UAL	213	-	-	1,465	1,744	1,744	1,744
	OPSRP PENSION	214	-	-	2,108	2,095	2,095	2,095
	SOCIAL SECURITY ADMINISTR	220	-	-	1,271	1,542	1,542	1,542
	WORKERS' COMPENSATION	231	-	-	90	106	106	106
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	54	54	54
	CLASSIFIED INSURANCE	245	-	-	17,100	18,900	18,900	18,900
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	2,006	2,357	2,357	2,357
TOTAL DISTRICT ALTERNATIVE PROGRAMS			-	-	42,120	49,483	49,483	49,483
251212017900000	LICENSED SALARIES	111	-	-	48,002	27,426	27,426	27,426
	PERS IAP	212	-	-	2,880	1,646	1,646	1,646
	PERS UAL	213	-	-	4,234	2,372	2,372	2,372
	OPSRP PENSION	214	-	-	6,091	2,959	2,959	2,959
	SOCIAL SECURITY ADMINISTR	220	-	-	3,672	2,098	2,098	2,098
	WORKERS' COMPENSATION	231	-	-	233	131	131	131
	LICENSED INSURANCE	241	-	-	-	10,050	10,050	10,050
	DEFERRED COMP ER	242	-	-	900	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	73	73	73
	CLASSIFIED INSURANCE	245	-	-	18,600	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	4,231	2,338	2,338	2,338
Subtotal - Elmira Elementary			-	-	88,843	49,093	49,093	49,093
2512120346000000	LICENSED SALARIES	111	-	-	48,002	27,426	27,426	27,426
	PERS IAP	212	-	-	2,880	1,646	1,646	1,646
	PERS UAL	213	-	-	4,234	2,372	2,372	2,372
	OPSRP PENSION	214	-	-	6,091	2,959	2,959	2,959
	SOCIAL SECURITY ADMINISTR	220	-	-	3,672	2,098	2,098	2,098
	WORKERS' COMPENSATION	231	-	-	233	131	131	131
	LICENSED INSURANCE	241	-	-	-	10,050	10,050	10,050

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	DEFERRED COMP ER	242	-	-	900	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	73	73	73
	CLASSIFIED INSURANCE	245	-	-	18,600	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	4,230	2,338	2,338	2,338
Subtotal - Veneta Elementary			-	-	88,842	49,093	49,093	49,093
2512120182000000	LICENSED SALARIES	111	-	-	48,002	27,426	27,426	27,426
	PERS IAP	212	-	-	2,880	1,646	1,646	1,646
	PERS UAL	213	-	-	4,234	2,372	2,372	2,372
	OPSRP PENSION	214	-	-	6,091	2,959	2,959	2,959
	SOCIAL SECURITY ADMINISTR	220	-	-	3,672	2,098	2,098	2,098
	WORKERS' COMPENSATION	231	-	-	234	131	131	131
	LICENSED INSURANCE	241	-	-	-	10,050	10,050	10,050
	DEFERRED COMP ER	242	-	-	900	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	73	73	73
	CLASSIFIED INSURANCE	245	-	-	18,600	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	4,230	2,338	2,338	2,338
Subtotal - Fern Ridge Middle School			-	-	88,843	49,093	49,093	49,093
2512120616000000	LICENSED SALARIES	111	-	-	48,002	27,426	27,426	27,426
	PERS IAP	212	-	-	2,880	1,646	1,646	1,646
	PERS UAL	213	-	-	4,234	2,372	2,372	2,372
	OPSRP PENSION	214	-	-	6,091	2,959	2,959	2,959
	SOCIAL SECURITY ADMINISTR	220	-	-	3,672	2,098	2,098	2,098
	WORKERS' COMPENSATION	231	-	-	233	131	131	131
	LICENSED INSURANCE	241	-	-	-	10,050	10,050	10,050
	DEFERRED COMP ER	242	-	-	900	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	73	73	73
	CLASSIFIED INSURANCE	245	-	-	18,600	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	1,551	-	-	-
	COMPUTER SOFTWARE	470	-	-	11,500	4,000	4,000	4,000
	GRANT INDIRECT CHARGES	690	-	-	4,883	2,537	2,537	2,537
Subtotal - Elmira High School			-	-	102,546	53,292	53,292	53,292
TOTAL GUIDANCE SERVICES			-	-	369,074	200,571	200,571	200,571
2512210000000000	INST PROGRAM IMP SERVICES	312	-	-	26,382	77,313	77,313	77,313
	COMPUTER SOFTWARE	470	-	-	4,000	-	-	-

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	GRANT INDIRECT CHARGES	690		1,519	6,354	6,354	6,354
TOTAL SUPPORT SERVICES		-	-	31,901	83,667	83,667	83,667
2512660000000000	LICENSED SALARIES	111	-	-	-	-	-
	CLASSIFIED SALARIES	112	-	20,478	17,491	17,491	17,491
	PERS IAP	212	-	1,806	1,513	1,513	1,513
	PERS UAL	213	-	1,806	1,513	1,513	1,513
	OPSRP PENSION	214	-	2,599	1,887	1,887	1,887
	SOCIAL SECURITY ADMINISTR	220	-	1,567	1,338	1,338	1,338
	WORKERS' COMPENSATION	231	-	108	93	93	93
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	47	47	47
	CLASSIFIED INSURANCE	245	-	17,100	18,900	18,900	18,900
	SUPPLIES AND MATERIALS	410	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	2,273	2,139	2,139	2,139
TOTAL TECHNOLOGY SERVICES		-	-	47,737	44,921	44,921	44,921
2513300000000000	LICENSED SALARIES	111	-	-	-	-	-
	CLASSIFIED SALARIES	112	-	-	17,153	17,153	17,153
	PERS PENSION	211	-	-	2,384	2,384	2,384
	PERS IAP	212	-	-	1,029	1,029	1,029
	PERS UAL	213	-	-	1,484	1,484	1,484
	SOCIAL SECURITY ADMINISTR	220	-	-	1,312	1,312	1,312
	WORKERS' COMPENSATION	231	-	-	89	89	89
	DEFERRED COMP ER	242	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	46	46	46
	CLASSIFIED INSURANCE	245	-	-	17,010	17,010	17,010
	OTHER GEN PROF, TECH SRVS	390	-	135,000	74,250	74,250	74,250
	GRANT INDIRECT CHARGES	690	-	6,750	5,745	5,745	5,745
TOTAL OTHER COMMUNITY SERVICES		-	-	141,750	120,502	120,502	120,502
2514150000000000	BUILDING ACQUISITION	520	-	175,000	150,000	150,000	150,000
	GRANT INDIRECT CHARGES	690	-	8,750	7,500	7,500	7,500
TOTAL BUILDING ACQUISITIONS		-	-	183,750	157,500	157,500	157,500
2515200000000000	FUND MODIFICATIONS	710	-	45,000	-	-	-
TOTAL TRANSFER OF FUNDS		-	-	45,000	-	-	-

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL SIA REQUIREMENTS			-	-	1,154,170	995,184	995,184	995,184
SUMMER ENRICHMENT K-8								
REQUIREMENTS								
2541111000000000	LICENSED SALARIES	111	-	-	-	85,000	85,000	85,000
	PERS PENSION	211	-	-	-	11,815	11,815	11,815
	PERS IAP	212	-	-	-	5,100	5,100	5,100
	PERS UAL	213	-	-	-	7,353	7,353	7,353
	SOCIAL SECURITY ADMINISTR	220	-	-	-	6,503	6,503	6,503
	WORKERS' COMPENSATION	231	-	-	-	383	383	383
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	227	227	227
	INSTRUCTION SERVICES	311	-	-	-	14,000	14,000	14,000
	SUPPLIES AND MATERIALS	410	-	-	-	8,000	8,000	8,000
	TEXTBOOKS	420	-	-	-	40,000	40,000	40,000
	NON-CONSUMABLES	460	-	-	-	8,000	8,000	8,000
	GRANT INDIRECT CHARGES	690	-	-	-	6,760	6,760	6,760
TOTAL ELEMENTARY PROGRAMS			-	-	-	193,141	193,141	193,141
2541121182000000	ADDITIONAL SALARY	130	-	-	-	26,675	26,675	26,675
	PERS PENSION	211	-	-	-	3,708	3,708	3,708
	PERS IAP	212	-	-	-	1,601	1,601	1,601
	PERS UAL	213	-	-	-	2,307	2,307	2,307
	OPSRP PENSION	214	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	2,041	2,041	2,041
	WORKERS' COMPENSATION	231	-	-	-	120	120	120
	LICENSED INSURANCE	241	-	-	-	-	-	-
	DEFERRED COMP ER	242	-	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	71	71	71
	CLASSIFIED INSURANCE	245	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	4,000	4,000	4,000
	TEXTBOOKS	420	-	-	-	10,000	10,000	10,000
	NON-CONSUMABLES	460	-	-	-	8,773	8,773	8,773
	GRANT INDIRECT CHARGES	690	-	-	-	1,915	1,915	1,915
TOTAL MIDDLE SCHOOL PROGRAMS			-	-	-	61,211	61,211	61,211
2542550000000000	REIMBURSABLE STUDENT	331	-	-	-	40,000	40,000	40,000
	GRANT INDIRECT CHARGES	690	-	-	-	-	-	-

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL STUDENT TRANSPORTATION			-	-	-	40,000	40,000	40,000
TOTAL SUMMER ENRICHMENT K-8 LEVEL			-	-	-	294,352	294,352	294,352
SUMMER ACCADEMIC 9-12								
REQUIREMENTS								
2561131616000000	LICENSED SALARIES	111	-	-	-	85,000	85,000	85,000
	PERS PENSION	211	-	-	-	11,815	11,815	11,815
	PERS IAP	212	-	-	-	5,100	5,100	5,100
	PERS UAL	213	-	-	-	7,353	7,353	7,353
	SOCIAL SECURITY ADMINISTR	220	-	-	-	6,503	6,503	6,503
	WORKERS' COMPENSATION	231	-	-	-	383	383	383
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	227	227	227
	INSTRUCTION SERVICES	311	-	-	-	14,000	14,000	14,000
	SUPPLIES AND MATERIALS	410	-	-	-	8,000	8,000	8,000
	TEXTBOOKS	420	-	-	-	40,000	40,000	40,000
	NON-CONSUMABLES	460	-	-	-	8,000	8,000	8,000
	GRANT INDIRECT CHARGES	690	-	-	-	6,760	6,760	6,760
TOTAL HIGH SCHOOL PROGRAMS			-	-	-	193,141	193,141	193,141
2562550000000000	REIMBURSABLE STUDENT	331	-	-	-	21,724	21,724	21,724
TOTAL STUDENT TRANSPORTATION			-	-	-	21,724	21,724	21,724
TOTAL SUMMER ACCADEMIC 9-12 LEVEL			-	-	-	214,865	214,865	214,865
TITLE I-A								
REQUIREMENTS								
2621272450000000	LICENSED SALARIES	111	70,294	62,774	72,418	37,114	37,114	37,114
	CLASSIFIED SALARIES	112	202,214	129,838	173,759	201,495	201,495	201,495
	SUBSTITUTES-LICENSED	121	1,981	376	1,973	1,017	1,017	1,017
	SUBSTITUTES-CLASSIFIED	122	11,528	4,123	6,158	5,500	5,500	5,500
	TEMPORARY-LICENSED	123	44	-	-	-	-	-
	ADDITIONAL SALARY	130	2,318	4,739	-	-	-	-
	PERS PENSION	211	12,870	14,993	18,616	9,247	9,247	9,247
	PERS IAP	212	15,091	10,630	14,395	14,250	14,250	14,250
	PERS UAL	213	25,082	17,809	22,430	21,180	21,180	21,180

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	14,032	12,122	18,454	18,369	18,369	18,369
	SOCIAL SECURITY ADMINISTR	220	21,359	15,035	19,455	18,731	18,731	18,731
	WORKERS' COMPENSATION	231	1,193	877	1,258	1,212	1,212	1,212
	LICENSED INSURANCE	241	17,400	16,500	18,600	10,050	10,050	10,050
	CLASSIFIED INSURANCE	245	94,146	79,062	138,509	139,860	139,860	139,860
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	628	628	628
	TRAVEL	340	382	-	400	1,000	1,000	1,000
	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,919	718	2,000	5,000	5,000	5,000
	TEXTBOOKS	420	13,085	978	11,258	12,000	12,000	12,000
	COMPUTER SOFTWARE	470	7,313	1,234	7,300	7,500	7,500	7,500
	COMPUTER HARDWARE	480	37	7,990	75	75	75	75
	GRANT INDIRECT CHARGES	690	10,246	7,596	10,120	19,657	19,657	19,657
TOTAL TITLE I			522,533	387,393	537,178	523,885	523,885	523,885
2622110450000000	REIMBURSABLE STUDENT	331	2,493	-	2,000	3,000	3,000	3,000
	TRAVEL	340	1,482	694	1,000	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	333	-	400	500	500	500
	DUES & FEES	640	451	662	400	500	500	500
	GRANT INDIRECT CHARGES	690	95	27	100	600	600	600
TOTAL ATTENDANCE & SOCIAL WORK SERVICES			4,854	1,383	3,900	5,600	5,600	5,600
2622410450000000	ADMINISTRATORS	113	-	-	-	46,765	46,765	46,765
	PERS PENSION	211	-	-	-	3,250	3,250	3,250
	PERS IAP	212	-	-	-	2,806	2,806	2,806
	PERS UAL	213	-	-	-	4,045	4,045	4,045
	OPSRP PENSION	214	-	-	-	2,523	2,523	2,523
	SOCIAL SECURITY ADMINISTR	220	-	-	-	3,578	3,578	3,578
	WORKERS' COMPENSATION	231	-	-	-	219	219	219
	DEFERRED COMP ER	242	-	-	-	1,500	1,500	1,500
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	125	125	125
	ADMIN INSURANCE	249	-	-	-	10,410	10,410	10,410
	OTHER NON-INSTR PROF TECH	389	-	-	-	5,000	5,000	5,000
	GRANT INDIRECT CHARGES	690	-	-	-	3,016	3,016	3,016
TOTAL OFFICE OF THE PRINCIPLE			-	-	-	83,237	83,237	83,237
2623300450000000	SUPPLIES & MATERIALS	410	378	-	-	2,727	2,727	2,727
	GRANT INDIRECT CHA	690	8	-	-	-	-	-

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
TOTAL COMMUNITY SERVICES			386	-	-	2,727	2,727	2,727
TOTAL TITLE I REQUIREMENTS			527,773	388,776	541,078	615,449	615,449	615,449
OEA WELLNESS GRANT								
REQUIREMENTS								
2642649000000000	SUBSTITUTES - LICENSED	121	-	188	-	-	-	-
	ADDITIONAL SALARY	130	2,684	3,600	5,000	5,000	5,000	5,000
	PERS PENSION	211	287	433	907	695	695	695
	PERS IAP	212	161	212	300	300	300	300
	PERS UAL	213	234	328	441	433	433	433
	OPSRP PENSION	214	54	145	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	204	277	383	383	383	383
	WORKERS' COMPENSATION	231	10	15	22	23	23	23
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	13	13	13
	OTHER INST, PROF & TECH	319	4,100	1,470	5,300	5,300	5,300	5,300
	DATA PROCESS	386	-	-	-	-	-	-
	OTHER NON-INSTR PR	389	400	-	947	947	947	947
	SUPPLIES AND MATERIALS	410	4,391	1,097	5,000	5,206	5,206	5,206
TOTAL OTHER STAFF SERVICES			12,524	7,764	18,300	18,300	18,300	18,300
2642690000000000	DATA PROCESS	386	6,615	5,250	6,700	6,700	6,700	6,700
TOTAL OTHER SUPPORT SERVICES-CENTRAL			6,615	5,250	6,700	6,700	6,700	6,700
TOTAL WELLNESS GRANT REQUIREMENTS			19,139	13,014	25,000	25,000	25,000	25,000
NFL GRANT								
REQUIREMENTS								
2661132616000000	ADDITIONAL SALARY	130	9,822	3,635	-	-	-	-
	PERS IAP	212	638	218	-	-	-	-
	PERS UAL	213	924	321	-	-	-	-
	OPSRP PENSION	214	917	461	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	836	278	-	-	-	-
	WORKERS' COMPENSATION	231	6	2	-	-	-	-
	TRAVEL	340	157	85	-	-	-	-
	OTHER NON-INSTR PR	389	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL HIGH SCHOOL EXTRACURRICULAR			13,300	5,000	-	-	-	-
TOTAL NFL GRANT REQUIREMENTS			13,300	5,000	-	-	-	-
WLTLC - TITLE GRANT								
REQUIREMENTS								
2695300128000000	GRANT INDIRECT CHARGES	690	-	1,848	-	-	-	-
	TRANSITS	720	-	90,761	85,000	85,000	85,000	85,000
TOTAL WLTLC TITLE			-	92,609	85,000	85,000	85,000	85,000
TOTAL WLTLC TITLE REQUIREMENTS			-	92,609	85,000	85,000	85,000	85,000
TITLE IV-A								
REQUIREMENTS								
2701111000000000	CLASSIFIED SALARIES	112	-	2,765	-	-	-	-
	PERS IAP	212	-	143	-	-	-	-
	PERS UAL	213	-	244	-	-	-	-
	OPSRP PENSION	214	-	302	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	206	-	-	-	-
	WORKERS' COMPENSATION	231	-	12	-	-	-	-
	CLASSIFIED SALARIES	245	-	1,427	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,365	-	8,000	8,000	8,000
	NON-CONSUMABLE ITEMS	460	-	759	-	-	-	-
	COMPUTER SOFTWARE	470	-	3,803	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	221	-	315	315	315
TOTAL ELEMENTARY PROGRAMS			-	11,248	-	8,315	8,315	8,315
2701112182000000	CLASSIFIED SALARIES	112	-	41	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1	-	-	-	-
TOTAL INTERMEDIATE PROGRAMS			-	42	-	-	-	-
2701121182000000	CLASSIFIED SALARIES	112	5,086	6,617	9,718	9,709	9,709	9,709
	SUBSTITUTES-CLASSIFIED	122	3,052	536	513	529	529	529
	PERS PENSION	211	-	-	93	74	74	74
	PERS IAP	212	286	125	575	583	583	583
	PERS UAL	213	708	634	902	886	886	886
	OPSRP PENSION	214	586	263	1,216	1,048	1,048	1,048

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
SOCIAL SECURITY ADMINISTR	220	623	550	783	783	783	783
WORKERS' COMPENSATION	231	35	33	53	54	54	54
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	27	27	27
REPAIRS & MAINTENANCE	322	765	-	-	-	-	-
NON-CONSUMABLE ITEM	460	3,901	3,030	4,607	-	-	-
GRANT INDIRECT CHARGES	690	301	236	640	519	519	519
TOTAL MIDDLE SCHOOL PROGRAMS		15,342	12,025	19,100	14,212	14,212	14,212
2701131616000000 REPAIRS & MAINTENANCE	322	3,662	-	3,500	3,500	3,500	3,500
NON-CONSUMABLE ITEM	460	10,004	2,838	10,000	10,000	10,000	10,000
GRANT INDIRECT CHARGES	690	273	57	400	511	511	511
TOTAL HIGH SCHOOL PROGRAMS		13,940	2,895	13,900	14,011	14,011	14,011
2702321000000000 REPAIRS & MAINTENANCE	322	1,378	-	-	-	-	-
SUPPLIES AND MATERIALS	410	-	49	-	-	-	-
NON-CONSUMABLE ITEM	460	-	1,828	-	-	-	-
GRANT INDIRECT CHARGES	690	28	1	-	-	-	-
TOTAL SUPERINTENDENT		1,406	1,878	-	-	-	-
TOTAL TITLE IV REQUIREMENTS		30,687	28,088	33,000	36,538	36,538	36,538
PERKINS GRANT							
REQUIREMENTS							
2711131616000000 NON-CONSUMABLE ITEMS	460	3,385	7,700	4,000	4,000	4,000	4,000
TOTAL PERKINS GRANT REQUIREMENTS		3,385	7,700	4,000	4,000	4,000	4,000
CAREER PATHWAYS							
REQUIREMENTS							
273-1131-616-000-000 NON-CONSUMABLE ITEMS	460	-	1,998	-	-	-	-
TOTAL CAREER PATHWAYS GRANT REQUIREMENTS		-	1,998	-	-	-	-
MEASURE 98							
REQUIREMENTS							
2891131616000000 LICENSED SALARIES	111	23,606	23,077	24,320	24,928	24,928	24,928
SUBSTITUTES-LICENSED	121	-	31	-	-	-	-
PERS IAP	212	1,416	1,385	1,459	1,496	1,496	1,496
PERS UAL	213	2,054	2,048	2,145	2,156	2,156	2,156

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	2,037	2,928	3,086	2,690	2,690
	SOCIAL SECURITY ADMINISTR	220	1,811	1,778	1,860	1,907	1,907
	WORKERS' COMPENSATION	231	92	98	118	120	120
	LICENSED INSURANCE	241	8,700	8,990	9,300	10,050	10,050
	DEFERRED COMP ER	242	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	67	67
	FUEL	326	-	25	-	-	-
	REIMBURSABLE STUDENT TRAN	331	-	44	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	13,280	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	1,500	1,500	1,500
	SUPPLIES AND MATERIALS	410	-	6,050	7,000	7,000	7,000
	NON-CONSUMABLE ITEMS	460	1,360	4,665	2,000	2,000	2,000
	COMPUTER SOFTWARE	470	-	1,577	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	-	5,000	5,000
	DUES & FEES	640	-	329	329	-	-
	GRANT INDIRECT CHARGES	690	822	1,326	-	2,250	2,250
	TOTAL HIGH SCHOOL PROGRAMS		41,898	67,633	53,567	61,614	61,614
2891283616000000	LICENSED SALARIES	111	-	-	72,418	37,114	37,114
	EXTRA DUTY	130	-	-	-	3,907	3,907
	PERS PENSION	211	-	-	13,137	5,702	5,702
	PERS IAP	212	-	-	4,345	2,461	2,461
	PERS UAL	213	-	-	6,387	3,548	3,548
	SOCIAL SECURITY ADMINISTR	220	-	-	5,540	3,138	3,138
	WORKERS' COMPENSATION	231	-	-	343	194	194
	LICENSED INSURANCE	241	-	-	18,600	10,050	10,050
	DEFERRED COMP ER	242	-	-	900	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	110	110
	SUPPLIES AND MATERIALS	410	-	-	-	500	500
	GRANT INDIRECT CHARGES	690	-	-	-	2,545	2,545
	TOTAL DISTRICT ALTERNATIVE PROGRAMS		-	-	121,670	69,719	69,719
2892120616000000	COMPUTER SOFTWARE	470	-	-	-	12,363	12,363
	GRANT INDIRECT CHARGES	690	-	-	-	469	469
	TOTAL GUIDANCE SERVICES		-	-	-	12,832	12,832
2892124182000000	LICENSED SALARIES	111	9,902	9,675	10,195	10,450	10,450
	SUBSTITUTES-LICENSED	121	-	26	-	-	-

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
	PERS PENSION	211	1,382	1,755	1,849	1,453	1,453	1,453
	PERS IAP	212	594	580	612	627	627	627
	PERS UAL	213	861	859	899	904	904	904
	SOCIAL SECURITY ADMINISTR	220	752	740	780	799	799	799
	WORKERS' COMPENSATION	231	38	40	48	50	50	50
	LICENSED INSURANCE	241	2,901	2,999	3,099	3,349	3,349	3,349
	DEFERRED COMP ER	242	150	150	150	150	150	150
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	28	28	28
	SUPPLIES AND MATERIALS	410	-	-	4,000	4,000	4,000	4,000
	GRANT INDIRECT CHARGES	690	332	336	-	827	827	827
	TOTAL INFORMATION SERVICES		16,912	17,160	21,632	22,637	22,637	22,637
	REQUIREMENTS							
2892660000000000	COMPUTER SOFTWARE	470	-	-	-	50,000	50,000	50,000
	COMPUTER HARDWARE	480	-	-	-	6,367	6,367	6,367
	GRANT INDIRECT CHARGES	690	-	-	-	2,145	2,145	2,145
	TOTAL TECHNOLOGY SERVICES		-	-	-	58,512	58,512	58,512
2892124616000000	LICENSED SALARIES	111	49,496	48,393	50,998	52,272	52,272	52,272
	SUBSTITUTES-LICENSED	121	1,081	318	-	-	-	-
	ADDITIONAL SALARY	130	1,700	2,825	-	-	-	-
	PERS PENSION	211	7,197	8,997	9,251	7,266	7,266	7,266
	PERS IAP	212	3,072	3,067	3,060	3,135	3,135	3,135
	PERS UAL	213	4,548	4,552	4,498	4,521	4,521	4,521
	OPSRP PENSION	214	-	216	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,973	3,923	3,901	3,999	3,999	3,999
	WORKERS' COMPENSATION	231	200	213	244	249	249	249
	LICENSED INSURANCE	241	14,499	15,001	15,501	16,752	16,752	16,752
	DEFERRED COMP ER	242	750	750	750	750	750	750
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	141	141	141
	INST PROGRAM IMP S	312	-	440	6,000	6,000	6,000	6,000
	FUEL	326	19	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	54	-	-	-	-	-
	TRAVEL	340	525	383	3,750	3,750	3,750	3,750
	POSTAGE	353	-	-	500	500	500	500
	PRINTING AND BINDING	355	870	425	-	-	-	-
	OTHER NON-INSTR PRO	389	-	3,030	-	-	-	-

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
OTHER GEN PROF, TECH SRVS	390	1,536	4,940	4,500	4,500	4,500	4,500
SUPPLIES AND MATERIALS	410	5,709	6,837	5,800	5,800	5,800	5,800
TEXTBOOKS	420	1,996	5,660	4,154	4,154	4,154	4,154
NON-CONSUMABLE ITEMS	460	23,376	5,308	-	4,000	4,000	4,000
COMPUTER SOFTWARE	470	11,175	-	2,000	2,000	2,000	2,000
COMPUTER HARDWARE	480	9,720	-	5,000	5,000	5,000	5,000
DUES & FEES	640	150	100	-	-	-	-
GRANT INDIRECT CHARGES	690	2,833	2,308	-	4,729	4,729	4,729
TOTAL INFORMATION SERVICES		144,479	117,685	119,907	129,518	129,518	129,518
TOTAL MEASURE 98 REQUIREMENTS		203,288	202,478	316,776	354,832	354,832	354,832

TITLE II

REQUIREMENTS

2931111450000000	LICENSED SALARIES	111	41,783	6,931	-	-	-
	CLASSIFIED SALARIES	112	-	29,867	-	-	-
	ADDITIONAL SALARY	130	-	-	35,000	34,000	34,000
	PERS PENSION	211	-	2,306	6,349	4,726	4,726
	PERS IAP	212	2,507	1,825	2,100	2,040	2,040
	PERS UAL	213	3,635	3,246	3,087	2,941	2,941
	OPSRP PENSION	214	3,606	2,247	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,118	2,738	2,678	2,601	2,601
	WORKERS' COMPENSATION	231	166	152	157	153	153
	LICENSED INSURANCE	241	17,400	1,500	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	91	91
	CLASSIFIED INSURANCE	245	-	16,685	-	-	-
	SUPPLIES AND MATERIALS	410	-	126	-	62	62
	GRANT INDIRECT CHARGES	690	1,444	1,352	-	1,764	1,764
TOTAL ELEMENTARY PROGRAMS			73,659	68,975	49,371	48,378	48,378
2932210450000000	COMPUTER SOFTWARE	470	-	2,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	40	-	-	-
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			-	2,040	-	-	-
2932240450000000	SUBSTITUTES-LICENSED	121	3,242	1,503	-	-	-
	ADDITIONAL SALARY	130	283	-	18,000	3,000	3,000
	PERS PENSION	211	139	170	3,265	417	417
	PERS IAP	212	17	-	1,080	180	180

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
PERS UAL	213	307	133	1,588	260	260	260
OPSRP PENSION	214	47	48	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	265	115	1,377	230	230	230
WORKERS' COMPENSATION	231	13	5	81	14	14	14
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	8	8	8
INST, PROF, TECH SERVICES	310	2,574	-	-	-	-	-
INST PROGRAM IMP SERVICES	312	555	1,970	-	-	-	-
SUPPLIES AND MATERIALS	410	-	35	-	-	-	-
GRANT INDIRECT CHARGES	690	149	80	-	155	155	155
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		7,590	4,058	25,391	4,264	4,264	4,264
TOTAL TITLE II REQUIREMENTS		81,249	75,073	74,762	52,642	52,642	52,642

MISC. GRANTS (KITS, FRC, ETC.)

REQUIREMENTS

2951131616012000	CLASSIFIED SALARIES	112	21,166	20,878	21,382	22,034	22,034	22,034
	PERS PENSION	211	2,955	3,787	3,879	3,063	3,063	3,063
	PERS IAP	212	1,270	1,253	1,283	1,322	1,322	1,322
	PERS UAL	213	1,841	1,841	1,886	1,906	1,906	1,906
	SOCIAL SECURITY ADMINISTR	220	1,521	1,463	1,636	1,686	1,686	1,686
	WORKERS' COMPENSATION	231	88	92	109	113	113	113
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	59	59	59
	CLASSIFIED INSURANCE	245	11,001	11,401	11,400	12,600	12,600	12,600
	TRAVEL	340	1,628	1,084	1,700	1,799	1,799	1,799
	SUPPLIES AND MATERIALS	410	74	-	100	266	266	266
TOTAL HIGH SCHOOL PROGRAMS			41,544	41,799	43,375	44,848	44,848	44,848

2953300000000000	ADDITIONAL SALARY	130	22,644	23,439	33,462	26,024	26,024	26,024
	PERS PENSION	211	467	216	1,292	528	528	528
	PERS IAP	212	876	913	657	730	730	730
	PERS UAL	213	1,970	2,067	2,951	2,251	2,251	2,251
	OPSRP PENSION	214	1,647	2,823	486	2,398	2,398	2,398
	SOCIAL SECURITY ADMINISTR	220	1,714	1,794	2,560	1,990	1,990	1,990
	WORKERS' COMPENSATION	231	94	101	167	132	132	132
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	70	70	70
	INST, PROF, TECH SERVICES	310	-	-	400	-	-	-
	TRAVEL	340	99	-	300	-	-	-
	POSTAGE	353	170	275	442	-	-	-

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

		2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
SUPPLIES AND MATERIALS	410	5,368	2,941	5,200	800	800	800
NON-CONSUMABLE ITEMS	460	-	-	-	2,120	2,120	2,120
TOTAL COMMUNITY SERVICES		35,049	34,570	47,917	37,043	37,043	37,043
TOTAL OTHER GRANTS REQUIREMENTS		76,592	76,368	91,292	81,891	81,891	81,891
CHARTER SCHOOL							
REQUIREMENTS							
2961288128000000 CHARTER SCHOOL PAYMENTS	360	693,384	775,544	731,633	641,987	641,987	641,987
TOTAL CHARTER SCHOOLS		693,384	775,544	731,633	641,987	641,987	641,987
TOTAL CHARTER SCHOOL REQUIREMENTS		693,384	775,544	731,633	641,987	641,987	641,987
TECHNOLOGY RESERVE							
REQUIREMENTS							
2972660110000000 ADDITIONAL SALARY	130	-	282	-	-	-	-
PERS IAP	212	-	17	-	-	-	-
PERS UAL	213	-	25	-	-	-	-
OPSRP PENSION	214	-	36	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	-	22	-	-	-	-
WORKERS' COMPENSATION	231	-	1	-	-	-	-
INST, PROF, TECH SERVICES	310	-	4,913	-	-	-	-
COMPUTER HARDWARE	480	-	-	190,000	190,000	190,000	190,000
TECHNOLOGY	550	-	-	145,000	145,000	145,000	145,000
TOTAL TECHNOLOGY SERVICES		-	5,295	335,000	335,000	335,000	335,000
2976110110000000 RESERVE IT IMPROVEMENTS	816	-	-	342,896	238,016	238,016	238,016
TOTAL OPERATING CONTINGENCY		-	-	342,896	238,016	238,016	238,016
TOTAL TECHNOLOGY RESERVE REQUIREMENTS		-	5,295	677,896	573,016	573,016	573,016
DISTRICT MAINTENANCE RESERVE							
REQUIREMENTS							
2982542700000000 REPAIRS & MAINTENANCE	322	4,305	-	50,000	50,000	50,000	50,000
RENTALS	324	770	-	-	-	-	-
GARBAGE	328	129	-	-	-	-	-

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

		2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	ARCHIT/ENGINEER SERVICES	383	-	2,932	-	-	-
	OTHER NON-INSTR PROF	389	8,976	82,889	50,000	50,000	50,000
	SUPPLIES AND MATERIALS	410	1,483	61	-	-	-
	IMPROVE OTHER THAN BUILD	530	-	-	50,000	50,000	50,000
	DEPRECIABLE EQUIPMENT	540	10,545	9,300	-	-	-
	OTHER CAPITAL OUTLAY	590	-	53,720	-	45,000	45,000
	DUES & FEES	640	-	685	-	-	-
	TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES	26,208	149,587	150,000	195,000	195,000	195,000
2982543700000000	REPAIRS & MAINTENANCE	322	-	329	-	-	-
	RENTALS	324	850	3,351	-	-	-
	OTHER NON-INSTR PROF	389	18,212	50,539	100,000	100,000	100,000
	SUPPLIES AND MATERIALS	410	405	8,033	-	-	-
	NON-CONSUMABLE ITEMS	460	-	3,996	-	-	-
	DEPRECIABLE EQUIPMENT	540	19,738	-	25,000	25,000	25,000
	TOTAL CARE AND UPKEEP OF GROUNDS	39,205	66,246	100,000	125,000	125,000	125,000
2982549700000000	WATER AND SEWAGE	327	7,481	19,073	25,000	25,000	25,000
	TOTAL OPERATING AND MAINTENANCE OF PLANT SERVIC	7,481	19,073	25,000	25,000	25,000	25,000
2986110700000000	PLANNED RESERVE	810	-	-	1,160,069	1,160,069	1,160,069
	RESERVE CAPITAL IMPROVEME	813	-	-	1,203,582	112,500	112,500
	RESERVE VEHICLE/EQUIP REP	815	-	-	60,000	60,000	60,000
	TOTAL OPERATING CONTINGENCY	-	-	1,263,582	1,332,569	1,332,569	1,332,569
	TOTAL DISTRICT MAINT. RESERVE REQUIREMENTS	72,893	234,907	1,538,582	1,677,569	1,677,569	1,677,569
EARLY RETIREMENT RESERVE							
REQUIREMENTS							
2992700000000000	RETIREMENT STIPENDS	116	195,111	138,162	141,907	87,191	87,191
	SOCIAL SECURITY ADMINISTR	220	12,769	8,768	10,856	6,670	6,670
	LICENSED INSURANCE	241	-	(158)	-	-	-
	CLASSIFIED INSURANCE	245	7,304	5,146	-	-	-
	LIC. RETIREMENT HEALTH	271	170,892	131,470	145,350	81,600	81,600
	CLASS. RETIREMENT HEALTH	275	78,418	55,404	186,390	146,400	146,400
	STATISTICAL SERVICES	317	-	7,500	5,000	10,000	10,000
	POSTAGE	353	-	-	100	100	100

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

			2018/2019 Actual	2019/2020 Actual	2020/2021 Adopted	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
TOTAL SUPPLEMENTAL RETIREMENT PROGRAM			464,494	346,292	489,603	331,961	331,961	331,961
2996110000000000	RESERVE PERS LIABILITY	811	-	-	340,000	340,000	340,000	340,000
	RESERVE EARLY RETIREMENT	814	-	-	795,308	1,083,039	1,083,039	1,083,039
TOTAL OPERATING CONTINGENCY			-	-	1,135,308	1,423,039	1,423,039	1,423,039
TOTAL DIST. RETIREMENT FUND REQUIREMENTS			464,494	346,292	1,624,911	1,755,000	1,755,000	1,755,000
TOTAL FUND 200'S REQUIREMENTS:			4,125,618	3,751,803	9,527,993	14,970,600	14,970,600	14,970,600

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	\$ 22,893,315

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

FERN RIDGE SCHOOL DISTRICT 28J
DEBT SERVICE FUND

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES								
R1100	TAXES		2,024,633	2,081,299	1,954,703	1,871,795	1,871,795	1,871,795
R1500	EARNINGS ON INVESTMENTS		14,824	13,774	3,000	3,000	3,000	3,000
R1500	EARNINGS ON INVESTMENTS		6,053	4,573	2,000	2,000	2,000	2,000
R1900	OTHER REV LOCAL SOURCES		(6,329)	266	-	-	-	-
R1900	OTHER REV LOCAL SOURCES		630,763	657,403	718,906	740,183	740,183	740,183
R5400	RESOURCES-BEG. FUND BAL.		(22,970)	70,451	141,859	275,082	275,082	275,082
R5400	RESOURCES-BEG. FUND BAL.		3,143	6,053	6,053	6,053	6,053	6,053
TOTAL RESOURCES			2,650,117	2,833,819	2,826,521	2,898,113	2,898,113	2,898,113
DEBT SERVICE								
REQUIREMENTS								
3005110900000000	REDEMPTION OF PRINCIPAL	610	640,000	715,000	738,310	817,749	817,749	817,749
	REGULAR INTEREST	621	1,299,707	1,274,045	1,297,389	1,271,351	1,271,351	1,271,351
	DUES & FEES	640	-	495	-	-	-	-
TOTAL DEBT SERVICE			1,939,707	1,989,540	2,035,699	2,089,100	2,089,100	2,089,100
LONG TERM DEBT SERVICE								
3015110900000000	REDEMPTION OF PRINCIPAL	610	137,684	138,364	455,000	495,000	495,000	495,000
	REGULAR INTEREST	621	496,221	525,542	263,906	245,183	245,183	245,183
	DUES & FEES	640	-	-	2,000	2,000	2,000	2,000
TOTAL LONG-TERM DEBT SERVICE			633,906	663,906	720,906	742,183	742,183	742,183
UNAPPROPRIATED ENDING FUND BALANCE								
3007000900000000	RESERVED FOR NEXT YEAR	820	-	-	63,863	60,777	60,777	60,777
3017000900000000	RESERVED FOR NEXT YEAR	820	-	-	6,053	6,053	6,053	6,053
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	69,916	66,830	66,830	66,830
TOTAL REQUIREMENTS FOR DEBT SERVICE			2,573,613	2,653,446	2,826,521	2,898,113	2,898,113	2,898,113

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

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES								
R1500	EARNINGS ON INVESTMENTS		6,679	27	-	-	-	-
R1900	OTHER REV LOCAL SOURCES		-	-	-	-	-	-
R5400	RESOURCES-BEG. FUND BAL.		412,455	127,685	-	-	-	-
TOTAL RESOURCES			419,134	127,713	-	-	-	-
FISCAL SERVICES								
REQUIREMENTS								
4002520000000000	OTHER NON-INSTR PROF TECH	389	495	-	-	-	-	-
	DUES & FEES	640	33	27	-	-	-	-
TOTAL FISCAL SERVICES			528	27	-	-	-	-
OPERATION AND MAINTENANCE OF PLANT SERVICES								
REQUIREMENTS								
4002540179000000	REPAIRS & MAINTENANCE	322	-	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES			-	-	-	-	-	-
TECHNOLOGY SERVICES								
REQUIREMENTS								
4002660110000000	NON-CONSUMABLE ITEM	460	672	-	-	-	-	-
	COMPUTER HARDWARE	480	-	9,930	-	-	-	-
4002660110000000	TECHNOLOGY	550	222,949	117,755	-	-	-	-
TOTAL TECHNOLOGY SERVICES			223,621	127,686	-	-	-	-
SERVICE AREA DIRECTION								
REQUIREMENTS								
4004110000000000	ADMINISTRATORS	113	-	-	-	-	-	-
	CONFIDENTIAL	114	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	-	-	-	-	-
	TRAVEL STIPEND	135	-	-	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

			2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS PENSION	211		-	-	-	-	-	-
PERS IAP	212		-	-	-	-	-	-
PERS UAL	213		-	-	-	-	-	-
OPSRP PENSION	214		-	-	-	-	-	-
SOCIAL SECURITY ADMINISTR	220		-	-	-	-	-	-
WORKERS' COMPENSATION	231		-	-	-	-	-	-
LICENSED INSURANCE	241		-	-	-	-	-	-
DEFERRED COMP ER	242		-	-	-	-	-	-
CLASSIFIED INSURANCE	245		-	-	-	-	-	-
ADMIN INSURANCE	249		-	-	-	-	-	-
OTHER NON-INSTR PROF TECH	389		-	-	-	-	-	-
TOTAL SERVICE AREA DIRECTION			-	-	-	-	-	-
BUILDING ACQUISITION AND CONSTRUCTION								
REQUIREMENTS								
4004150000000000	REPAIRS & MAINTENANCE	322	-	-	-	-	-	-
	RENTALS	324	-	-	-	-	-	-
	GARBAGE	328	89	-	-	-	-	-
	TRAVEL	340	-	-	-	-	-	-
	ARCHIT/ENGINEER SERVICES	383	8,600	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	3,260	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	22,791	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	-	-	-	-	-
	BUILDING ACQUISITION	520	-	-	-	-	-	-
	IMPROVE OTHER THAN BUILD	530	-	-	-	-	-	-
	DEPRECIABLE EQUIPM	540	20,100	-	-	-	-	-
	INITIAL & ADDITNL EQUIP	541	-	-	-	-	-	-
	BUS GARAGE	562	12,459	-	-	-	-	-
	DUES & FEES	640	-	-	-	-	-	-
TOTAL BUILDING ACQUISITION AND CONSTRUCTION			67,299	-	-	-	-	-
TOTAL REQUIREMENTS - CAPITAL FUND			291,448	127,713	-	-	-	-

APPENDIX

STATE SCHOOL FUND GRANT

2021-2022

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

Lane County, Fern Ridge SD 28J - 2084

2021-2022 Local Revenue

Property Taxes and In-lieu of property taxes from local sources	=	\$4,906,490.00
Federal Forest Fees	=	\$57,350.00
Common School Fund	=	\$154,830.96
County School Fund	=	\$51,000.00
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	=	\$5,169,670.96

2021-2022 Experience Adjustment

District Average Teacher Experience	=	13.03
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.93

2021-2022 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	=	\$1,147,000.00
Transportation per ADMr Rank		56%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$802,900.00		

2021-2022 Extended ADMW

2021-2022 ADMW 1,721.36 2020-2021 ADMW 1,658.35

Extended ADMW 1,721.36

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.93 by \$25 then add \$4500 to the result = \$4,523.25
Then multiply \$4,523.25 by the Extended ADMW 1721.355 and then by the funding ratio 1.912633780323 = \$14,891,994.22

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$14,891,994.22 to the Transportation Grant \$802,900.00 = \$15,694,894.22

2021-2022 State School Fund Grant

Subtract the Local Revenue \$5,169,670.96 from the Total Formula Revenue \$15,694,894.22 = \$10,525,223.27

2021-2022 Rates per ADMW

General Purpose Grant per Extended ADMW = \$8,651	Total Formula Revenue per Extended ADMW = \$9,118
Charter Schools Rate(ORS 338.155) = \$8,651	

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

2021-2022 Extended ADMw

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

	2021-2022	2020-2021
ADM: 1,474.00 X 1.00 =	1,474.00	1,354.02 X 1.00 = 1,354.02
Students in ESL programs: 14.00 X 0.50 =	7.00	9.00 X 0.50 = 4.50
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
249 IEP Students capped at 11% of District ADM: 162.14 X 1.00 =	162.14	156.29 X 1.00 = 156.29
Students on IEP Above 11% of ADM: 31.50 X 1.00 =	31.50	31.50 X 1.00 = 31.50
Students in Poverty: 163.86 X 0.25 =	40.97	150.52 X 0.25 = 37.63
Students in Foster Care and Neglected/Delinquent: 23.00 X 0.25 =	5.75	23.00 X 0.25 = 5.75
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Post Graduate Scholars: 0.00 X-0.25 =	0.00	0.00 X-0.25 = 0.00
	2021-2022 ADMw 1,721.36	2020-2021 ADMw 1,589.69
	Fern Ridge SD 28J Extended ADMw 1,721.36	

West Lane Technology Learning Center: Charter ADMw for information only

	2021-2022	2020-2021
ADM: 0.00 X 1.00 =	0.00	66.80 X 1.00 = 66.80
Students in ESL programs: 0.00 X 0.50 =	0.00	0.00 X 0.50 = 0.00
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
0 IEP Students capped at 11% of District ADM: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students on IEP Above 11% of ADM: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 0.00 X 0.25 =	0.00	7.43 X 0.25 = 1.86
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00	0.00 X 0.25 = 0.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Post Graduate Scholars: 0.00 X-0.25 =	0.00	0.00 X-0.25 = 0.00
	2021-2022 ADMw 0.00	2020-2021 ADMw 68.66

Fern Ridge SD 28J Extended ADMw

1,721.36

2021-2022 Proposed Budget Document

Published: May 7, 2021

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, 2021 to June 30, 2022, will be held Tuesday, May 18, 2021 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 Zoom at

Join Zoom Meeting

<https://fernrIDGE-k12-or-us.zoom.us/j/86078869631?pwd=akZVcVFCZkhHR0RqNDBSY1lrZmJJUT09>

Meeting ID: 860 7886 9631

Passcode: 070254

One tap mobile

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Dial by your location

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+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 860 7886 9631

Passcode: 070254

Find your local number: <https://fernrIDGE-k12-or-us.zoom.us/u/kbVXXT5DCo>

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 18, 2021 will be read into the record during the public comment section of the meeting on May 18, 2021. 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 11, 2021.

Affidavit of Publication

Fern Ridge Review

PO Box 188, Veneta, Oregon 97487

STATE OF OREGON) ss
COUNTY OF LANE)

Name David O being first
duly sworn on oath, depose and says: that he/she is
the Burman 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

Budget meeting

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 5 day of May, 2021,
and ending on the 5 of May,
2021, and that said newspaper was regularly
distributed to its subscribers during all of this
period. That the amount of \$ 108.00 is the
total cost for the publication of this notice.

Dana Jacob

Subscribed and sworn before me this 17th day
of May, 2021.

Bruni Stuvale

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 281, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held Tuesday, May 18, 2021 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 Zoom at

- Join Zoom Meeting
<https://fernridge-k12-or-us.zoom.us/j/86078869631?pwd=akZVcVFhZkZkXzRkR0RjNDBSYUllZmJlUT09>
- RqjNDBSYUllZmJlUT09
- Meeting ID: 860 7886 9631
- Passcode: 070254
- One tap mobile
+13462487799,,86078869631#,*070254# US (Houston)
- +16699009128,,86078869631#,,,,*070254# US (San Jose)
- Dial by your location
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- +1 669 900 9128 US (San Jose)
- +1 253 215 8782 US (Tacoma)
- +1 312 626 6799 US (Chicago)
- +1 646 558 8656 US (New York)
- +1 301 715 8592 US (Washington DC)
- Meeting ID: 860 7886 9631
- Passcode: 070254

Find your local number: <https://fernridge-k12-or-us.zoom.us/j/86078869631>
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 18, 2021 will be read into the record during the public comment section of the meeting on May 18, 2021. 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. The budget document will be available for viewing and mailing on or after May 11, 2021.

This notice and more information about the budget can be found at www.fernridge.k12.or.us.
Publish: May 5, 2021

NOTICE OF BUDGET HEARING

A public meeting of the Fern Ridge School District will be held on June 21, 2021 at 6:30 pm virtually at <https://fernridge-k12-or-us.zoom.us/j/88369513940?pwd=dVlBLO84M2M1bUxGNWVgVYkZnWlJlQT09>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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/2021/05/21-22-PROPOSED-BUDGET-DOCUMENT.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 Telephone Number E-mail
 Quannah Bennett, Deputy Clerk (541) 935-2253 qbennett@fernridge.k12.or.us

FINANCIAL SUMMARY – RESOURCES

	Actuals		
	2019-2020	2020-2021	2021-2022
TOTAL OF ALL FUNDS			
Beginning Fund Balance	5,992,261	5,920,579	7,537,613
Current Year Property Taxes, other than Local Option Taxes	6,757,571	6,698,743	6,828,289
Other Revenue from Local Sources	1,399,327	1,422,368	1,587,413
Revenue from Intermediate Sources	233,193	165,879	253,062
Revenue from State Sources	11,845,667	13,399,915	12,628,213
Revenue from Federal Sources	1,518,330	2,002,638	7,069,365
Interfund Transfers	949,914	1,048,500	958,500
All Other Budget Resources	-	-	-
Total Resources	28,696,262	30,658,622	36,862,455

FINANCIAL SUMMARY – REQUIREMENT BY OBJECT CLASSIFICATION

Salaries	7,619,537	8,759,355	9,223,697
Other Associated Payroll Costs	5,609,411	6,767,851	6,882,484
Purchased Services	3,752,656	4,849,870	9,469,082
Supplies & Materials	584,718	1,412,870	1,596,085
Capital Outlay	182,375	440,000	490,000
Other Objects (except debt service & interfund transfers)	181,823	188,100	570,161
Debt Service	2,653,446	2,826,521	2,831,283
Transits	90,761	85,000	85,000
Interfund Transfers	949,914	1,048,500	958,500
Operating Contingency	0	3,237,158	3,484,349
Unappropriated Ending Fund Balance & Reserves	0	1,043,397	1,271,814
Total Requirements	21,624,641	30,658,622	36,862,455

FINANCIAL SUMMARY

1000 Instruction	10,739,363	12,787,749	13,911,535
FTE	106.42	115.34	114.97
2000 Support Services	6,638,346	8,606,049	13,258,455
FTE	44.06	48.72	50.62
3000 Enterprise & Community Service	550,962	910,414	904,019
FTE	-	-	-
4000 Facility Acquisition & Construction	-	183,750	157,500
FTE	-	-	-
5000 Other Uses	92,609	85,000	85,000
5100 Debt Service*	2,653,446	2,756,605	2,831,283
5200 Interfund Transfers*	949,914	1,048,500	958,500
6000 Contingency	0	3,237,158	3,484,349
7000 Unappropriated Ending Fund Balance	0	1,043,397	1,271,814
Total Requirements	21,624,641	30,658,622	36,862,455
Total FTE	150.48	164.06	165.59

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

* 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

Underspending in 19-20 and 20-21 will help offset the decrease in projected State funds for 21-22. Federal grants such as CARES will help address the impact that COVID-19 has had, and continues to have. An increase in Student Investment Act (SIA) funds will allow to add and/or fill FTE budgeted for in 20-21, but could not fill due to a cut in the 20-21 SIA allocation.

PROPERTY TAX LEVIES

	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit \$4,8240 Per \$1,000)	Imposed	Imposed	Imposed
	4,8240	4,8240	4,8240
Levy for General Obligation Bonds	2,128,750	2,025,894	1,940,217

STATEMENT OF INDEBTEDNESS

	Estimated Debt	Estimated Debt Authorized,
Long Term Debt	Outstanding on July 1	but not Incurred on July 1
	22,893,315	-
General Obligation Bonds		
Other Bonds	4,430,000	-
Total	27,323,314	-

Affidavit of Publication

Fern Ridge Review

P.O. 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 Bee Mang 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 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 9 day of June, 2021
and ending on the 9 of June
2021 and that said newspaper was regularly
distributed to its subscribers during all of this
period. That the amount of \$ 270⁰⁰ is the
total cost for the publication of this notice.

Dave Davis
Subscribed and sworn before me this 14th day
of July, 2021.

Bonnie Ann Nagle
Notary Public in and for the State of Oregon



Public Notices

NOTICE OF BUDGET HEARING

A public meeting of the Fern Ridge School District will be held on June 21, 2021 at 6:30 pm virtually at [https://fernrIDGE.k12-or.us:700m.us//88369513940?pwd=VVB1U084M2M1bUXGNWpYkZnWljiQ109](https://fernrIDGE.k12.or.us:700m.us//88369513940?pwd=VVB1U084M2M1bUXGNWpYkZnWljiQ109). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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/2021/05/21-22-PROPOSED-BUDGET-DOCUMENT.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

FINANCIAL SUMMARY – RESOURCES

	Actuals	Adopted Budget	Approved Budget
TOTAL OF ALL FUNDS	2019-2020	2020-2021	2021-2022
Beginning Fund Balance	5,992,261	5,920,579	7,537,613
Current Year Property Taxes, other than Local Option Taxes	6,757,571	6,698,743	6,828,289
Other Revenue from Local Sources	1,399,327	1,422,368	1,587,413
Revenue from Intermediate Sources	233,193	165,879	253,062
Revenue from State Sources	11,845,667	13,399,915	12,628,213
Revenue from Federal Sources	1,518,330	2,002,638	7,069,365
Interfund Transfers	949,914	1,048,500	958,500
All Other Budget Resources			
Total Resources	28,696,262	30,658,622	36,862,455

FINANCIAL SUMMARY – REQUIREMENT BY OBJECT CLASSIFICATION

Salaries	7,619,537	8,759,355	9,223,697
Other Associated Payroll Costs	5,609,411	6,767,851	6,882,484
Purchased Services	3,752,656	4,849,870	9,469,082
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Unappropriated Ending Fund Balance & Reserves	0	1,043,397	1,271,814
Total Requirements	21,624,641	30,658,622	36,862,455

FINANCIAL SUMMARY

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FTE			
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FTE			
5000 Other Uses	92,609	85,000	85,000
5100 Debt Service*	2,653,446	2,756,505	2,831,283
5200 Interfund Transfers*	949,914	1,048,500	958,500
6000 Contingency	0	3,237,158	3,484,349
7000 Unappropriated Ending Fund Balance	0	1,043,397	1,271,814
Total Requirements	21,624,641	30,658,622	36,862,455
Total FTE	150.48	164.06	165.59

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

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

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Underspending in 19-20 and 20-21 will help offset the decrease in projected State funds for 21-22. Federal grants such as CARES will help address the impact that COVID-19 has had, and continues to have. An increase in Student Investment Act (SIA) funds will allow to add and/or fill FTE budgeted for in 20-21, but could not fill due to a cut in the 20-21 SIA allocation.

PROPERTY TAX LEVIES	Rate or Amount	Rate or Amount	Rate or Amount
Imposed	4.8240	Imposed	4.8240
Permanent Rate Levy (Rate Limit \$4.8240 Per \$1,000)	2,128,750	2,025,894	1,940,217
Levy for General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

Estimated Debt Outstanding on July 1	22,893,315	Estimated Debt Authorized, but not Incurred on July 1	
General Obligation Bonds	4,430,000		
Other Bonds	27,323,314		
Total			

FERN RIDGE SCHOOL DISTRICT 28J
RESOLUTION NO. 20-21/13

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Fern Ridge School District 28J hereby adopts the budget for fiscal year 2021-2022 in the total of **\$36,862,455**. 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, 2021, and for the purposes shown below are hereby appropriated:

GENERAL FUND	
1000 Instruction	\$ 9,579,858
2000 Support Services	\$ 6,777,641
5200 Interfund Transfers	\$ 958,500
6000 Contingency	\$ 490,725
TOTAL GENERAL FUND	<u>\$ 17,806,724</u>

SPECIAL REVENUE FUND	
1000 Instruction	\$ 4,331,677
2000 Support Services	\$ 6,480,814
3000 Enterprise & Community Services	\$ 904,019
4000 Facility Acquisition & Construction	\$ 157,500
5000 Other Uses	\$ 85,000
6000 Contingency	\$ 2,993,624
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 14,952,634</u>

DEBT SERVICE FUND	
5100 Debt Service	\$ 2,831,283
TOTAL DEBT SERVICE FUNDS	<u>\$ 2,831,283</u>

TOTAL APPROPRIATIONS, ALL FUNDS	<u>\$ 35,590,641</u>
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	<u>\$ 1,271,814</u>
TOTAL ADOPTED BUDGET	<u>\$ 36,862,455</u>

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2021-2022 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 \$1,940,217 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	\$	1,940,217

The above resolution statements were approved, and declared adopted on this 21st day of June, 2021.



Mark Boren, Chairperson
Board of Directors



Gary Carpenter, Superintendent

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

FORM ED-50 2021-2022

To assessor of Lane & Douglas County

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

Check here if this is an amended form.

The **Fern Ridge School District** 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: **Lane & Douglas** County Name: **Lane & Douglas**

88834 Territorial Road **Elmira** OR 97437 7-6-21

Mailing Address of District: **Elmira** City State Zip

Quannah Bennett Business Manager 541-935-2253 qbennett@fernrIDGE.k12.or.us
 Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

	1	2	3	Subject to Education Limits Rate-or-Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	4.824				
2. Local option operating tax					
3. Local option capital project tax					
4a. Levy for bonded indebtedness from bonds approved by voter prior to October 6, 2001 4a.					\$1,940,217
4b. Levy for bonded indebtedness from bonds approved by voter after October 6, 2001 4b.					\$1,940,217
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c.					\$1,940,217

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.824
6. Election date when you new district received voter approval for your permanent rate limit 6	6	
7. Estimated permanent rate limit for newly merged/consolidated district 7	7	

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

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

150-504-075-6 (Rev. 10-20) (see the back for worksheet for lines 4a, 4b, and 4c) File with your assessor no later than JULY 15, unless granted an extension in writing.