

FERN RIDGE SCHOOL DISTRICT 28J

LANE COUNTY, OREGON

ADOPTED BUDGET

FISCAL YEAR 2024-2025



Fern Ridge School District 28J
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FERN RIDGE SCHOOL DISTRICT 28J
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BUDGET PROCESS AND FORMAT



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.

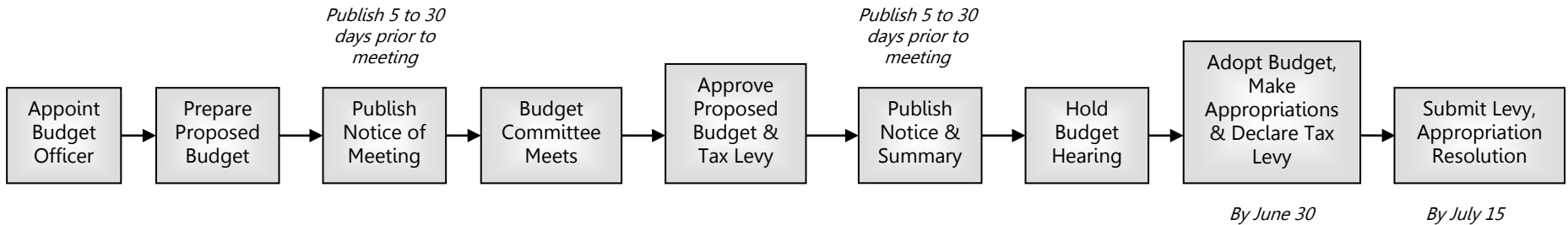
THE BUDGET PROCESS

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



2024-2025 BUDGET CALENDAR KEY DATES

July 17, 2023	Budget Officer Appointed by Board
April 16, 2024	Budget Committee Meeting <i>Overview of Budget Process, Budget Committee Role; Budget Preparation & Forecasting</i>
May 15, 2024	Notice of Budget Committee Meeting Published
May 21, 2024	Budget Committee Meeting <i>Receive Budget Message, Take Public Comment, Approve Budget & Tax Levy</i>
June 11, 2024	Notice of Budget Hearing and Budget Summary Published
June 17, 2024	School Board Meeting; Public Hearing on Approved 2024-2025 Budget <i>Budget Adopted; Appropriations Authorized, Tax Levy Declared</i>
July 15, 2024	Deadline to submit certification of tax levy to County Assessor



THE BUDGET COMMITTEE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2024

Position	Board of Directors	Term Expires	Budget Directors	Term Expires
1	Kathleen Pizzola	June 30, 2027	Erik Carlstrom	June 30, 2024
2	Andrea Larson	June 30, 2025	Tory Macklin	June 30, 2024
3	Barbara Graham-Adams	June 30, 2025	Carol Castle	June 30, 2024
4	Mark Boren	June 30, 2025	David Voltz	June 30, 2024
5	Lisa McCann	June 30, 2027	Vacant	June 30, 2024

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 98% 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.

SUPERINTENDENT'S BUDGET MESSAGE



**FERN RIDGE SCHOOL DISTRICT 28J
SUPERINTENDENT'S BUDGET MESSAGE
2024-2025**

Dear Members of the Budget Committee and Community:

The 2023-2024 school year wraps up the first year of the current biennium. The proposed budget document represents the Fern Ridge School District's 2024-2025 fiscal year financial plan. The forecasts included in the proposed budget are based on the latest local information as well as the latest information available from the Oregon Department of Education and expected federal funds. The budget is built on an expected stable/flat enrollment as compared to current numbers. While we have been stable for the last two plus years, we have not yet returned to pre-pandemic enrollment. This is a common experience among school districts across the state of Oregon. While Fern Ridge enrollment has not seen the same level of decline that the State or Lane County has experienced, it is a reality that will have an impact. Although only an anecdotal observation, I believe the two primary reasons are the sharp increase in the number of options outside of public school for families to choose from, and low birth rates in Oregon (one of the lowest in the nation).

In this upcoming 2nd year of the biennium, the District is projected to receive 3.18% more in the total state school fund formula than we did in 23-24. While this increase in funding may seem adequate, it is not keeping up with rising

employee costs (3.9% COLA for all employees in 24-25), nor inflation for purchased services, some of which have increased significantly, such as out of district slot costs (for students that need special services) as well as total slots needed, liability insurance, and all supplies in general.

Despite the significant rise in costs, the District has positioned itself well in recent years to be able to weather this period of deficit spending that we find ourselves in. In the next few years the district will need to track state funding, enrollment, and rising costs closely so that we can make decisions that move us out of this deficit spending model, or close to it, by 26-27 at the latest. A primary goal in the development of this budget, was to put us on a trajectory that not only reduces our end fund balance, but does not have us deficit spending in 1-2 years. I believe that goal is attainable with this plan.

To begin 24-25 the district had an end fund balance of around 5.7 million. This represents about 33% of our annual budget, or enough of a savings account to pay for 4 months of bills. During the 23-24 school year we would expect to deficit spend around 2M dollars and reach July of 2024 with an end fund balance of around 3.5M, or approximately 20.20% of our annual revenue. I would estimate our deficit spending in 24-25 to be around 1 million



dollars and we would hope to reach June of 2025 with an end fund balance of around 2.7M, or approximately 15%. Depending on the accuracy of the above predictions, we will want to move to close to neutral spending when we plan our 25-26 budget. The primary unknowns are the typical ones we experience in school budgeting:

- Our allotment of grant funds, including the Student Investment Acct, H.S.Success and Title funds. These grants let us fund positions with dollars outside of our general fund to support students.
- How the enrollment trend continues in FRSD.
- Statewide reduction in K-12 students, which increases our per pupil allotment.
- Future bargaining agreements with our certified staff (begins in Winter of 25'). You may have seen some of the challenges around the state in this regard, most recently in Portland and Salem. While I do not expect the difficulties those districts experienced, the continued pressures of inflation have created real challenges in this area.

While our proposed budget for 2024-2025 continues to have us in deficit spending, our current end fund balance from 23-24 will allow us to address this issue in the short term, as our expected level of deficit spending is expected to be cut in half from 23-24 to 24-25.

Things to note:

- **State funding:** It is impossible to predict the economy and what amount the state will allot K-12 education in the next biennium.

- **Bond:** This is a significant unknown as we plan this budget. If the bond passes on May 21st, it will allow the district to address some critical needs with these dollars, thus saving some of our facility reserve funds.

Federal Stimulus dollars: This budget essentially brings an end to all ESSER funds the district has received. We have until Sept. 30th, 2024 to spend these dollars.

- **Bargaining:** As mentioned earlier, we will be bargaining a new contract with Certified staff in the winter of the 24-25 school year. Our classified staff have a signed contract that goes through June of 2027.

Every year there are adjustments both small and large in our budgeting plan. I would say there are fewer large or significant changes from previous budgets, contained in this 24-25 plan, however, I have identified a few below I would like to bring to the committee's attention.

- Adding a 1.0 SPED teacher to the budget at EHS
- The loss of the Youth in Transition Program grant moves this EHS Instructional Assistant position entirely into the general fund.
- The internal hiring of a behavior specialist, rather than contracting through our local Education Service District (net savings).
- Continued increases in some of the materials and services budgets as a result of inflation.

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.

While our proposed 2024-2025 budget does not fully fund everything our students deserve, 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. Through conservative and sound budgeting practices the district is positioned to weather the elements of this inflationary market without the cuts, reductions in force, school closures and other cost cutting measures that some districts around the state are experiencing. The positions we have added over the last 5 years remain in our 24-25 budget and we will continue to look for meaningful ways to support staff and students in the years to come, while ensuring we remain fiscally responsible.

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

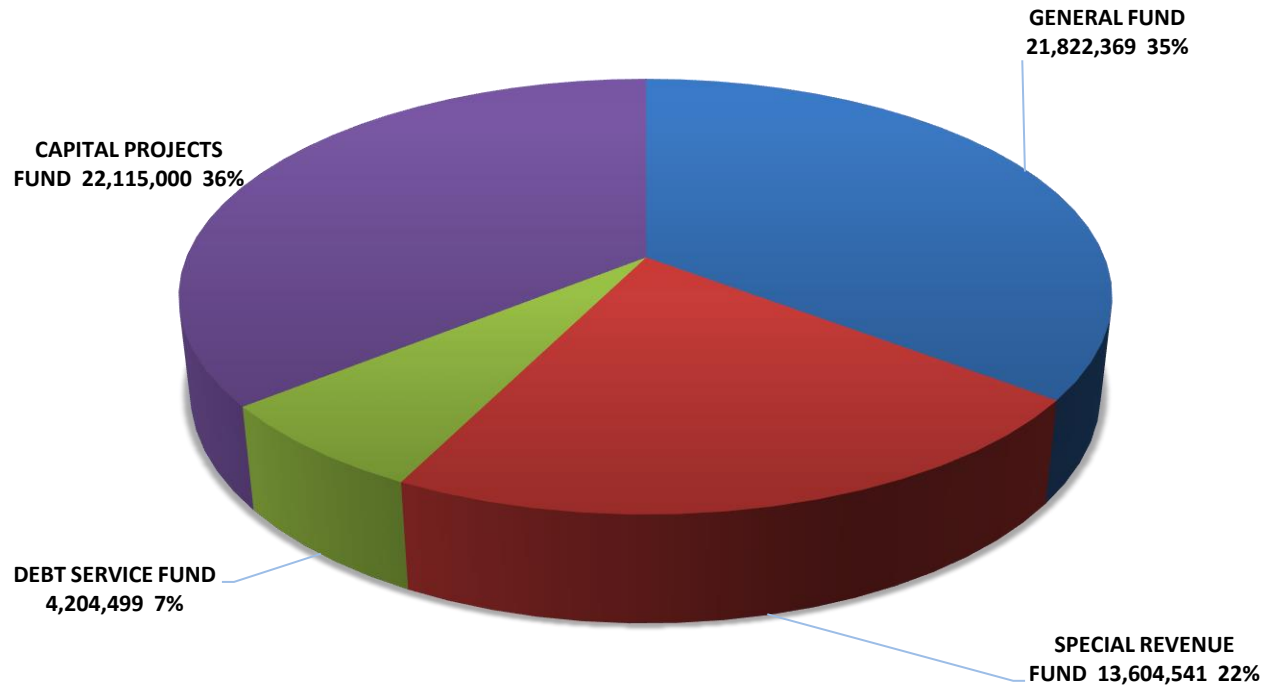
THE BUDGET AT A GLANCE



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

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

Adopted 2024-2025 Budget - All Funds

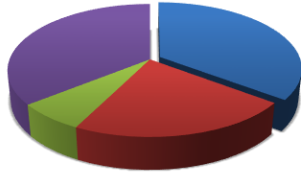


Total All Funds = \$ 61,746,409

***Restricted Funds:** These accounts have specific restrictions; they may only be spent as specified by either state or federal law, or by the source of funds, such as grants and donations. The District follows open accounting practices by listing all funds and accounts we manage as part of our budget - even if we have no say over how the funds in a particular account are spent.

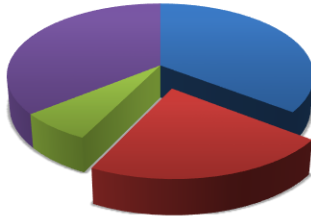


FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE



GENERAL FUND: **\$ 21,822,369**

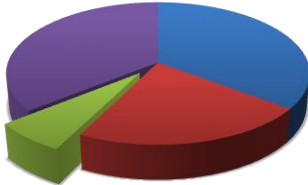
This is the main operating budget. This fund pays for the instructional programs and daily operations of the District. More in-depth information on this fund is provided in the following pages of this publication.



RESTRICTED - Special Revenue **\$ 13,604,541**

Funds:

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 **\$ 4,204,499**

Funds:

This fund accounts for 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 **\$ 22,115,000**

Fund :

This fund accounts for revenue and expenditures for capital improvements funded by general obligation bonds.



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Adopted 2024-2025 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	5,562,447	100,000	2,607,044	-	8,269,491
1400 Transportation Fees	2,100	-	-	-	2,100
1500 Earnings on Investments	250,000	125,000	14,862	-	389,862
1600 Food Service	-	158,045	-	-	158,045
1700 Extracurricular Activities	4,626	303,899	-	-	308,525
1900 Other Revenue from Local Sources	161,445	101,504	852,625	-	1,115,574
TOTAL REVENUE FROM LOCAL SOURCES	5,980,618	788,448	3,474,531	-	10,243,597
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted Revenue	164,658	-	-	-	164,658
2200 Restricted Revenue	-	-	-	-	-
TOTAL REVENUE FROM INTERMEDIATE SOURCES	164,658	-	-	-	164,658
REVENUE FROM STATE SOURCES					
3100 Unrestricted Grants-in-Aid	12,090,479	812,999	-	-	12,903,478
3200 Restricted Grants-in-Aid	-	1,889,735	-	6,000,000	7,889,735
TOTAL REVENUE FROM STATE SOURCES	12,090,479	2,702,734	-	6,000,000	20,793,213
REVENUE FROM FEDERAL SOURCES					
4500 Restricted Revenue Through the State	-	2,418,542	-	-	2,418,542
4700 Grants-in-Aid Through Intermediate Agencies	-	317,177	-	-	317,177
4800 Revenue in Lieu of Taxes	58,620	-	-	-	58,620
TOTAL REVENUE FROM FEDERAL SOURCES	58,620	2,735,719	-	-	2,794,339
OTHER SOURCES					
5100 Debt Service	-	-	700,000	16,115,000	16,815,000
5200 Interfund Transfers	-	868,500	-	-	868,500
5400 Resources - Beginning Fund Balance	3,527,994	6,509,140	29,968	-	10,067,102
TOTAL OTHER SOURCES	3,527,994	7,377,640	729,968	16,115,000	27,750,602
TOTAL REVENUES	21,822,369	13,604,541	4,204,499	22,115,000	61,746,409



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Adopted 2024-2025 Budget – All Fund Expenditures: Expenditures are classified by object per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
EXPENDITURES					
SALARIES					
110 Regular Salaries	7,915,066	1,363,339	-	-	9,278,405
120 Nonpermanent Salaries	272,573	21,066	-	-	293,639
130 Additional Salary	99,227	259,489	-	-	358,716
TOTAL SALARIES	8,286,866	1,643,894	-	-	9,930,760
ASSOCIATED PAYROLL COSTS					
210 Public Employees Retirement System	2,145,856	397,945	-	-	2,543,801
220 Social Security Administration	633,753	125,535	-	-	759,288
230 Other Required Payroll Costs	213,985	17,715	-	-	231,700
240 Contractual Employee Benefits	3,221,265	588,306	-	-	3,809,571
270 Post Retirement Health Benefits	-	207,970	-	-	207,970
TOTAL ASSOCIATED PAYROLL COSTS	6,214,859	1,337,471	-	-	7,552,330
PURCHASED SERVICES					
310 Instructional, Professional and Technical Services	274,332	148,496	-	-	422,828
320 Property Services	863,875	1,383,329	-	-	2,247,204
330 Student Transportation Services	1,654,616	55,200	-	-	1,709,816
340 Travel	10,742	1,000	-	-	11,742
350 Communication	53,154	1,700	-	-	54,854
360 Charter School Payments	168,500	897,999	-	-	1,066,499
370 Tuition	410,000	-	-	-	410,000
380 Non-instructional Professional and Technical Services	440,159	453,880	-	700,000	1,594,039
390 Other General Professional and Technological Services	158	618,614	-	-	618,772
TOTAL PURCHASED SERVICES	3,875,536	3,560,218	-	700,000	8,135,754
SUPPLIES AND MATERIALS					
410 Consumable Supplies and Materials	190,675	989,925	-	-	1,180,600
420 Textbooks	1,775	364,000	-	-	365,775
430 Library Books	3,700	1,054	-	-	4,754
440 Periodicals	115	-	-	-	115



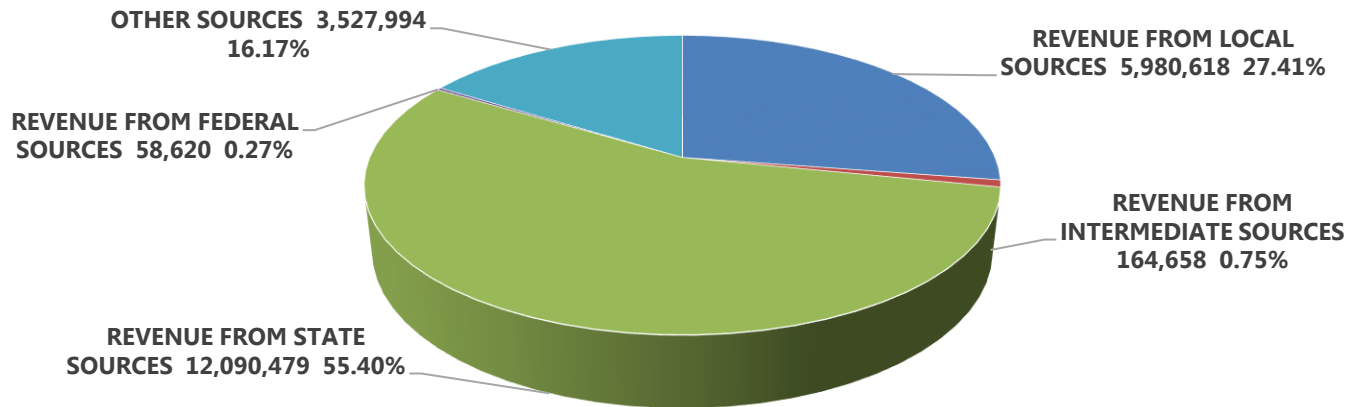
FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
EXPENDITURES					
450 Food	-	57,250	-	-	57,250
460 Non-consumable Items	51,121	378,034	-	-	429,155
470 Computer Software	77,012	103,287	-	-	180,299
480 Computer Hardware	147,650	32,250	-	-	179,900
TOTAL SUPPLIES AND MATERIALS	472,048	1,925,800	-	-	2,397,848
CAPITAL OUTLAY					
510 Land Acquisition	-	350,000	-	-	-
520 Buildings Acquisition	-	900,000	-	11,185,000	12,085,000
530 Improve other than build	-	150,000	-	10,230,000	-
540 Depreciable Equipment	-	271,670	-	-	271,670
550 Depreciable Technology	-	150,000	-	-	150,000
590 Other Capital Outlay	-	150,000	-	-	150,000
TOTAL CAPITAL OUTLAY	-	1,971,670	-	21,415,000	23,386,670
OTHER OBJECTS					
610 Redemption of Principal	-	-	2,561,955	-	2,561,955
620 Interest	-	-	1,564,935	-	1,564,935
640 Dues and Fees	31,079	82,870	-	-	113,949
650 Insurance and Judgements	264,451	-	-	-	264,451
670 Taxes and Licenses	2,275	-	-	-	2,275
690 Grant Indirect Charges	-	154,349	-	-	154,349
TOTAL OTHER OBJECTS	297,805	237,219	4,126,890	-	4,661,914
TRANSFERS					
710 Fund Modifications	868,500	-	-	-	868,500
720 Transits	-	200,000	-	-	200,000
790 Other Transfers	-	-	-	-	-
TOTAL TRANSFERS	868,500	200,000	-	-	1,068,500
OTHER USES OF FUNDS					
810 Planned Reserve	382,942	2,678,269	-	-	3,061,211
820 Reserved for Next Year	1,423,813	50,000	77,609	-	1,551,422
TOTAL OTHER USES OF FUNDS	1,806,755	2,728,269	77,609	-	4,612,633
TOTAL EXPENDITURES	21,822,369	13,604,541	4,204,499	22,115,000	61,746,409



FERN RIDGE SCHOOL DISTRICT 28J THE BUDGET AT A GLANCE

Adopted 2024-2025 General Fund Operating Revenues: School districts in Oregon receive most of their funding for general operations through the State School Fund (SSF) Formula, whereby local revenues are combined statewide and redistributed through a weighted per student formula. Formula revenue is highly dependent on state income taxes and property values.



Revenue from State Sources: State School fund (The District’s distribution of per pupil funding from the ODE), Common School Fund and State Timber.

Revenue from local Sources: 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, Earnings on Investments, Rentals, Fees Charged to Grants and Miscellaneous Revenue.

Other Sources: Beginning fund balance and transfers.

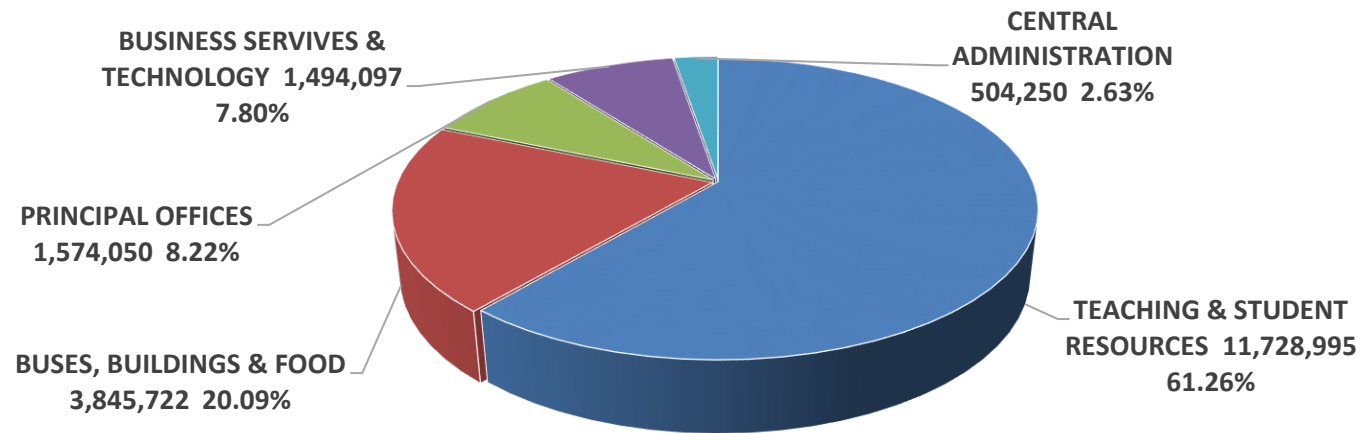
Revenue from Intermediate Sources: ESD Apportionment, County School Funds.

Federal Sources: Federal Forest Fees.



FERN RIDGE SCHOOL DISTRICT 28J *THE BUDGET AT A GLANCE*

Adopted 2024-2025 General Fund Operating Budget Expenditure: The majority of general fund expenditures go toward teaching and student resources. The proposed General Fund Fund for 2024-2025 was set by the fiscal management goals adopted by the School Board (see page 24 for more detail on the goals)



Teaching & Student Resources:

Includes all classroom teachers, library services, classroom supplies and materials; counselors and health services; staff training; assessment and testing; and other student support services.

Business Services & Technology:

Includes financial management and support services, and technology services.

Principal Offices:

Includes principal's office and administrative support.

Buses, Buildings & Food:

Includes utilities, plant operation and maintenance; student transportation; and food.

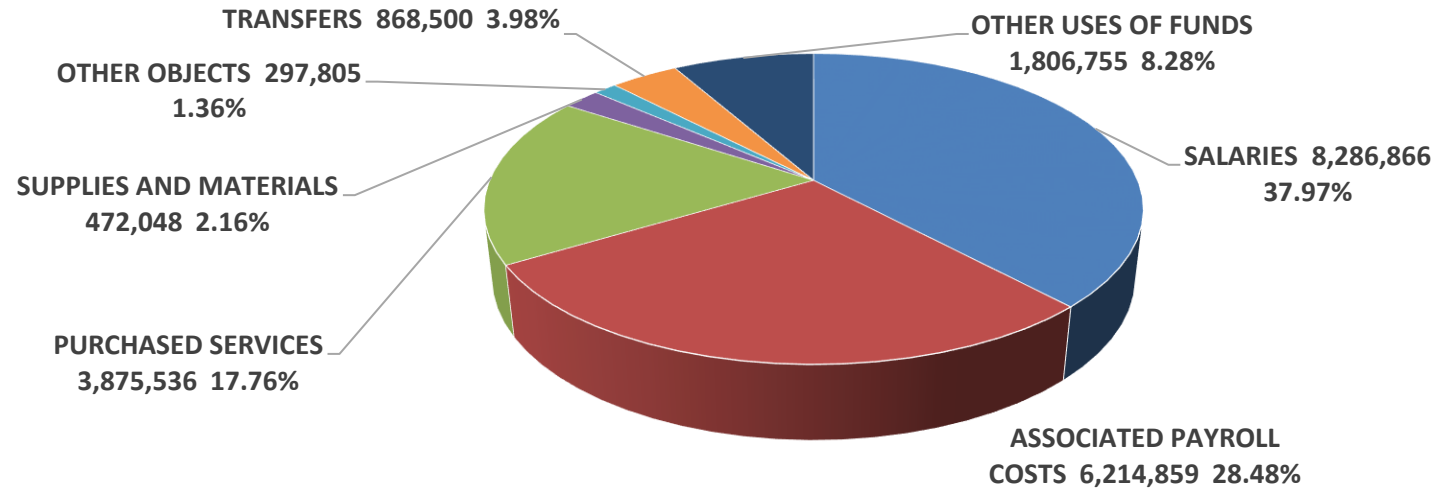
Central Administration:

Includes board of education; executive office; and administrative salaries and benefits.



FERN RIDGE SCHOOL DISTRICT 28J *THE BUDGET AT A GLANCE*

Adopted 2024-2025 General Fund Operating Budget by Category: The graph below shows how the 2024-2025 General Fund is budgeted by specific categories. As the graph shows, nearly 65% of the General Fund budget is allocated to pay for people (salaries and benefits), and the majority of those people are licensed teachers.



Salaries & Associated Payroll Costs: Includes salaries for all District personnel, including substitutes, and all associated payroll costs such as PERS, FICA, PFMLI, workers' compensation, and health insurance benefits.

Purchased Services: Includes all utilities, contracted student transportation, legal and audit services, other contracted work, and all other services not provided by the District but purchased from outside vendors.

Supplies & Materials: Includes classroom supplies and materials, library books, and computer software and hardware.

Other Objects: Includes goods and services not otherwise classified above, i.e. dues and fees.

Transfers: Transfers from General Fund to Athletics, Textbook fund, District Maintenance Reserve, Technology and Early Retirement.

Other Uses: Reserves.



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

FULL TIME EQUIVALENT FTE

	2021/2022 Adopted	2022/2023 Adopted	2023/2024 Adopted	2024/2025 Proposed	2023/2024 Approved	2023/2024 Adopted
GENERAL FUND						
LICENSED STAFF	73.000	72.500	73.500	72.950	72.950	72.950
CLASSIFIED STAFF	50.300	52.084	51.802	53.994	53.994	53.994
ADMINISTRATIVE STAFF	8.500	9.000	8.825	8.825	8.825	8.825
CONFIDENTIAL STAFF	6.000	4.000	4.000	4.000	4.000	4.000
TOTAL ALL STAFF	137.800	137.584	138.127	139.769	139.769	139.769
GENERAL FUND INSTRUCTION FTE						
ELEMENTARY PROGRAMS	30.594	30.594	31.125	30.325	30.325	30.325
MIDDLE SCHOOL PROGRAMS	14.000	14.000	14.000	14.000	14.000	14.000
HIGH SCHOOL PROGRAMS	19.583	19.583	19.583	19.250	19.250	19.250
ALTERNATIVE PROGRAMS	2.875	2.375	2.375	1.875	1.875	1.875
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	12.061	12.063	12.063	12.938	12.938	12.938
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	14.093	14.000	14.000	15.000	15.000	15.000
ENGLISH SECOND LANGUAGE PROGRAMS	0.750	0.750	0.750	0.700	0.700	0.700
TOTAL INSTRUCTION FTE	93.956	93.365	93.896	94.088	94.088	94.088
SUPPORT SERVICES FTE						
GUIDANCE SERVICES	2.000	2.000	2.000	2.000	2.000	2.000
PSYCHOLOGICAL SERVICES	1.750	1.750	1.750	1.750	1.750	1.750
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	2.688	2.688	1.750	2.400	2.400	2.400
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	2.250	2.250	2.250	3.050	3.050	3.050
EDUCATIONAL MEDIA SERVICES	2.281	2.281	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	13.125	13.625	13.450	13.450	13.450	13.450
FISCAL SERVICES	2.950	2.950	3.825	3.825	3.825	3.825
OPERATING AND MAINTENANCE OF PLANT SERVICES	11.750	11.750	12.000	12.000	12.000	12.000
STUDENT TRANSPORTATION SERVICES	0.050	0.050	0.050	0.050	0.050	0.050
TECHNOLOGY SERVICES	3.000	2.875	2.875	2.875	2.875	2.875
TOTAL SUPPORT SERVICES FTE	43.844	44.219	44.231	45.681	45.681	45.681
TOTAL GENERAL FUND FTE	137.800	137.584	138.127	139.769	139.769	139.769



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

FULL TIME EQUIVALENT FTE

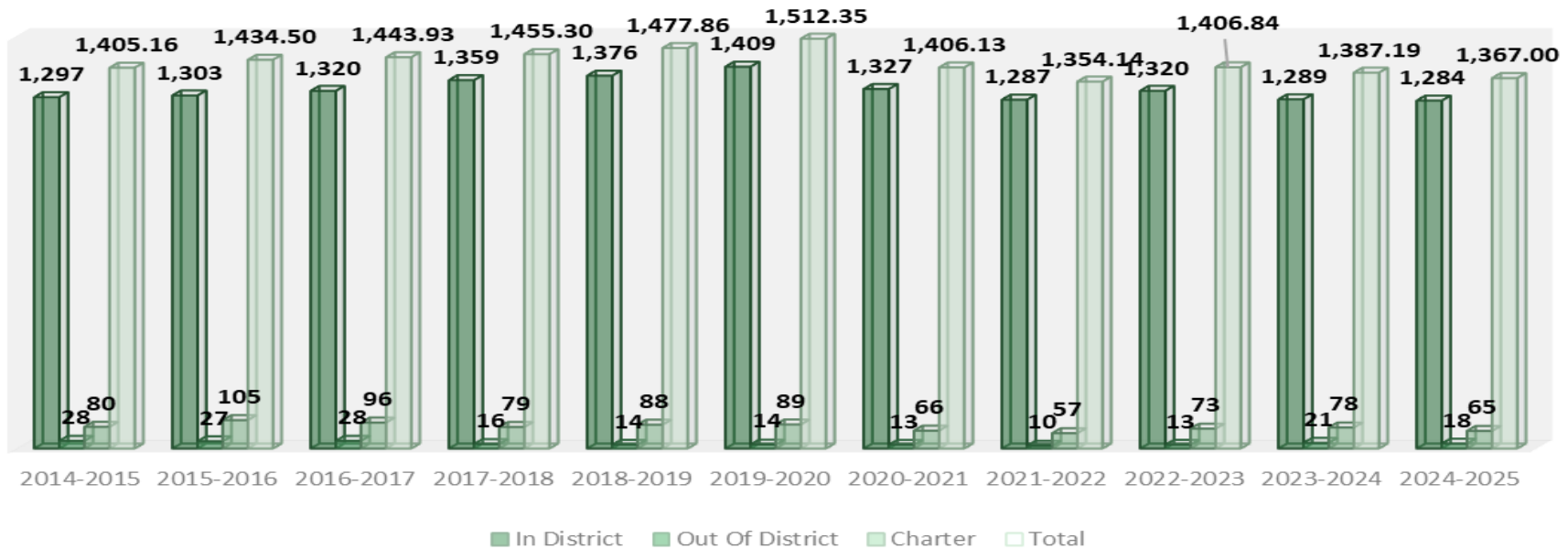
	2021/2022 Adopted	2022/2023 Adopted	2023/2024 Adopted	2024/2025 Proposed	2023/2024 Approved	2023/2024 Adopted
SPECIAL REVENUE/OTHER FUNDS						
INSTRUCTION FTE						
ELEMENTARY PROGRAMS	1.000	2.000	1.000	1.000	1.000	1.000
MIDDLE SCHOOL PROGRAMS	1.469	2.406	2.406	2.406	2.406	2.406
HIGH SCHOOL PROGRAMS	2.542	2.542	2.542	1.475	1.475	1.475
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	1.000	1.000	1.000	1.000	1.000	1.000
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	3.406	3.406	3.406	3.406	3.406	3.406
TALENTED AND GIFTED	-	-	-	0.100	0.100	0.100
ALTERNATIVE EDUCATION	2.438	1.500	1.563	0.988	0.988	0.988
EDUCATIONALLY DISADVANTAGED	9.155	8.500	8.406	7.281	7.281	7.281
TOTAL INSTRUCTION FTE	21.009	21.354	20.323	17.656	17.656	17.656
SUPPORT SERVICES FTE						
GUIDANCE SERVICES	3.000	3.000	4.000	4.000	4.000	4.000
HEALTH SERVICES	-	0.750	0.750	-	-	-
OTHER SUPPORT SERVICES	0.900	0.900	0.900	1.100	1.100	1.100
OFFICE OF PRINCIPAL SERVICES	0.500	0.500	0.675	0.675	0.675	0.675
FISCAL SERVICES	0.750	0.750	-	-	-	-
TECHNOLOGY SERVICES	0.875	0.875	0.875	0.875	0.875	0.875
COMMUNITY SERVICES	0.750	1.000	1.000	1.000	1.000	1.000
TOTAL SUPPORT SERVICES FTE	6.775	7.775	8.200	7.650	7.650	7.650
FACILITIES ACQUISITION AND CONSTRUCTION FTE						
SERVICE AREA DIRECTION	-	-	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION FTE	-	-	-	-	-	-
TOTAL OTHER FUNDS FTE	27.784	29.129	28.523	25.306	25.306	25.306
FTE BY FUNCTION (ALL FUNDS)						
INSTRUCTION	114.97	114.72	114.22	111.74	111.74	111.74
SUPPORT SERVICES	50.62	51.99	52.43	53.33	53.33	53.33
ENTERPRISE & COMMUNITY						
FACILITY ACQUISITION & CONSTRUCTION						
TOTAL DISTRICT FULL TIME EQUIVALENT	165.584	166.713	166.650	165.075	165.075	165.075



FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

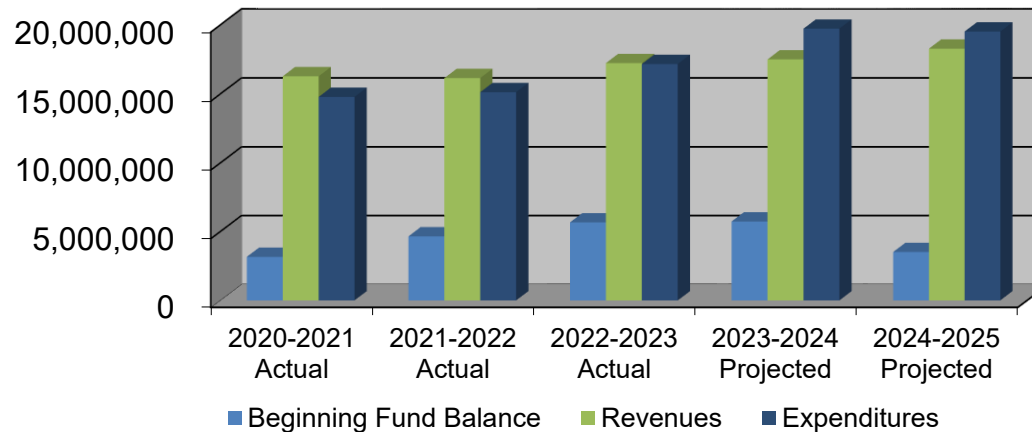
Student Enrollment and State Per Pupil Funding: Student enrollment is expressed as ADMr, or average daily resident membership. It represents the average annual enrollment as of June. The state uses ADMr as the basis for allocating funding under the State School Fund formula, as money is provided to districts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



1,748.59	1,728.39	1,743.24	1,743.24	1,743.30	1,805.14	1,805.14	1,654.95	1,655.10	1,655.10	1,629.51
\$ 7,327	\$ 7,347	\$ 7,580	\$ 8,191	\$ 8,353	\$ 8,857	\$ 9,074	\$ 9,593	\$ 10,201	\$ 10,789	\$ 11,307

General Fund Revenues and Expenditures - A Five Year Overview: The table below provides data on General Fund revenue and expenditure changes over a five-year period, including projected for the current and upcoming years. Beginning fund balance is separated from revenues to allow for a closer analysis of actual income versus expenditures.

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Projected	2024-2025 Projected
Beginning Fund Balance	3,172,185	4,665,916	5,685,770	5,752,142	3,527,994
Revenues	16,296,343	16,167,533	17,250,685	17,520,673	18,294,375
<i>% Change</i>	<i>3.01%</i>	<i>-0.80%</i>	<i>6.28%</i>	<i>1.54%</i>	<i>4.23%</i>
Expenditures	14,802,613	15,147,679	17,184,314	19,744,821	19,536,936
<i>% Change</i>	<i>-2.13%</i>	<i>2.28%</i>	<i>11.85%</i>	<i>12.97%</i>	<i>-1.06%</i>
Operating Surplus (Deficit)	1,493,730	1,019,854	66,371	(2,224,148)	(1,242,561)



DISTRICT OVERVIEW AND READER'S GUIDE



FERN RIDGE SCHOOL DISTRICT 28J

DISTRICT OVERVIEW & READER'S GUIDE

THE DISTRICT

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

In 1911 Union High School District No. 4 began serving the students in our area. On June 16, 1960, Union High District No. 4 became a unified district and Lane County School District 28J became the official new District name, the 28th district to form in Lane County. The "J" stands for "joint" because the District's area extends across two counties. All in all, the District has been providing education to the children of our area for over 113 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 Charter).

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 for 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

1. The Fern Ridge School District Board will commit to continuous board professional development to understand their roles and responsibilities, authority and limits.
2. The Fern Ridge School District Board will use data to identify and prioritize student needs and hold themselves accountable for meeting all student learning expectations by monitoring the progress of the district goals.
3. The Fern Ridge School District will continue to find meaningful ways within authority to receive input from stakeholders to help the board make informed decisions.

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 *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 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.
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.

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 the 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.



GLOSSARY

ADM

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

ADM_w

The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

ADOPTED BUDGET

The financial plan that is the basis for appropriations.

AD VALOREM TAX

A property tax computed as a percentage of the value of taxable property. See "Assessed Value".

APPROPRIATION

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

APPROVED BUDGET

The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

ASSESSED VALUE

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

ASSETS

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

BEGINNING FUND BALANCE

Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

BOND or BOND ISSUE

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

BUDGET

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

BUDGET COMMITTEE

Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

BUDGET MESSAGE

Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

BUDGET OFFICER

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

BUDGET TRANSFERS

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

CAPTIAL OUTLAY

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

CASH BASIS

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

CONTINGENCY

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



GLOSSARY

DEBT SERVICE

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

DEFICIT

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

ENCUMBRANCE

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

ENDING FUND BALANCE

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

EQUALIZATION

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

EXPENDITURES

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

FTE

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

FISCAL YEAR

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

FIXED ASSETS

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

FUNCTION

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

FUND

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

GENERAL FUND

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

GOVERNING BODY

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

GENERAL OBLIGATION (GO) BOND

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

INDIRECT COST

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

INTERFUND TRANSFER

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

LEVY

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

LIABILITIES

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



GLOSSARY

MODIFIED ACCRUAL BASIS

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

OBJECT

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

OPERATING BUDGET

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

PAYROLL EXPENSES

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

PERMANENT RATE LIMIT

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be

used for any purpose. No action of the local government can increase a permanent rate limit.

PROGRAM

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

PROPOSED BUDGET

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

PUBLICATION

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

REQUIREMENT

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

RESERVE FUND

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

RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

SPECIAL REVENUE FUND

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

STATE SCHOOL FUND

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

SUPPLEMENTAL BUDGET

A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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



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

ESSER Elementary and Secondary
Emergency Relief

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

SIA Student Investment Act

SPED Special Education

SSF State School Fund

SSID Secure Student Identification

TAG Talented and Gifted

TOSA Teacher on Special Assignment

VES Veneta Elementary School

WLC West Lane Charter

YTP Youth Transition Program

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 2024-2025 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 2024-2025 fiscal year. Other property tax-related revenues include interest earnings from delinquent taxes.

OTHER STATE FUNDING FORMULA REVENUES

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

OTHER SOURCES OF REVENUE

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

BEGINNING FUND BALANCE

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



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND RESOURCES

RESOURCES	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
REVENUE FROM LOCAL SOURCES						
R1111 CURRENT YEAR'S TAXES	4,896,414	5,148,974	5,246,117	5,459,350	5,459,350	5,459,350
R1112 PRIOR YEAR'S TAXES	61,414	51,603	85,521	89,097	89,097	89,097
R1113 CO TAX SALES FOR BACK TAXES	-	47	-	-	-	-
R1114 PAYMENTS IN LIEU PROP TAX	2,465	1,832	3,000	2,000	2,000	2,000
R1190 PENALTIES & INT ON TAXES	13,690	12,400	14,000	12,000	12,000	12,000
R1312 TUITION FROM OTHER DISTRICTS WITHING THE STATE	448	-	-	-	-	-
R1330 SUMMER SCHOOL TUITION	-	-	-	-	-	-
R1412 TRANS OTHER DIST IN STATE	2,189	1,743	2,100	2,100	2,100	2,100
R1500 EARNINGS ON INVESTMENTS	42,555	276,073	316,714	250,000	250,000	250,000
R1740 FEES	4,960	4,290	2,031	4,626	4,626	4,626
R1910 RENTALS	3,720	4,119	3,700	3,920	3,920	3,920
R1920 CONT., DONATIONS AND GEN FUNDRAISING FROM PRIVATE	-	200	-	-	-	-
R1930 RENT LEASE PAY PRIV CONTR	13,805	17,400	12,012	15,600	15,600	15,600
R1940 SVCS PROVIDED OTHER LOCAL ED AGENCIES	2,777	5,235	-	-	-	-
R1943 SVCS PROVIDED CHARTER SCH	921	930	900	925	925	925
R1950 TEXTBOOK SALES AND RENTALS	-	-	-	-	-	-
R1960 RECOVER PRIOR YR EXPEND	(3,198)	2,193	-	-	-	-
R1980 FEES CHARGED TO GRANTS	164,661	136,424	90,000	90,000	90,000	90,000
R1990 MISCELLANEOUS	66,888	39,115	46,771	51,000	51,000	51,000
TOTAL REVENUE FROM LOCAL SOURCES	5,273,708	5,702,578	5,822,866	5,980,618	5,980,618	5,980,618
REVENUE FROM INTERMEDIATE SOURCES						
R2101 COUNTY SCHOOL FUNDS	17,834	48,684	20,000	20,000	20,000	20,000
R2102 ESD APPORTIONMENT	267,938	362,373	205,000	139,158	139,158	139,158
R2199 OTHER INTERMEDIATE SOURCES	14,275	5,441	-	5,500	5,500	5,500
R2200 RESTRICTED REVENUE	-	-	-	-	-	-
R2800 REVENUE IN LIEU OF TAXES	-	-	-	-	-	-
TOTAL REVENUE FROM INTERMEDIATE SOURCES	300,046	416,498	225,000	164,658	164,658	164,658
REVENUE FROM STATE SOURCES						
R3101 STATE SCHOOL FUND	9,751,690	9,719,069	11,334,714	11,880,479	11,880,479	11,880,479
R3102 STATE SCHOOL FUND-SCHOOL LUNCH MATCH	-	-	-	-	-	-
R3103 COMMON SCHOOL FUND	181,492	201,060	209,012	210,000	210,000	210,000
R3104 STATE MANAGED COUNTY TIMB	595,212	1,147,929	-	-	-	-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND RESOURCES

	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
RESOURCES						
R3199 OTHER UNRESTRICTED GRANTS-IN-AID	5,784		-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	10,534,178	11,068,058	11,543,726	12,090,479	12,090,479	12,090,479
REVENUE FROM OTHER RESTRICTED GRANT SOURCES						
R3299 OTHER RESTRICTED GRANTS	-	-	-	-	-	-
TOTAL REVENUE FROM OTHER RESTRICTED GRANT SOURCES	-	-	-	-	-	-
REVENUE FROM FEDERAL SOURCES						
R4300 RESTRICTED REV DIRECT FROM THE FEDERAL GOVERNMENT	-	-	-	-	-	-
R4500 RESTRICTED REV FROM FED GOV THRU STATE	-	-	-	-	-	-
R4801 FEDERAL FOREST FEES	59,601	61,750	-	58,620	58,620	58,620
TOTAL REVENUE FROM FEDERAL SOURCES	59,601	61,750	-	58,620	58,620	58,620
OTHER SOURCES						
R5200 INTERFUND TRANSFERS	-	-	-	-	-	-
R5300 SALE OF FIXED ASSESTS	-	1,801	-	-	-	-
R5400 RESOURCES-BEG. FUND BAL.	4,665,915	5,685,770	4,803,178	3,527,994	3,527,994	3,527,994
TOTAL OTHER SOURCES	4,665,915	5,687,571	4,803,178	3,527,994	3,527,994	3,527,994
TOTAL GENERAL FUND RESOURCES	20,833,449	22,936,455	22,394,770	21,822,369	21,822,369	21,822,369



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

REQUIREMENTS	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
1000 INSTRUCTION	8,261,846	8,823,414	9,964,371	10,331,821	10,331,821	10,331,821
2000 SUPPORT SERVICES	5,930,440	6,875,038	8,247,318	8,815,293	8,815,293	8,815,293
5200 TRANSFERS OF FUNDS	955,394	1,485,862	2,079,483	868,500	868,500	868,500
6000 CONTINGENCIES	-	-	718,028	382,942	382,942	382,942
7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,385,570	1,423,813	1,423,813	1,423,813
TOTAL GENERAL FUND REQUIREMENTS	15,147,679	17,184,314	22,394,770	21,822,369	21,822,369	21,822,369



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY SERVICE AREA

REQUIREMENTS	2021/2022 Actual	2022/2023 Actual	2023/2024 Actual	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
DISTRICT OPERATIONS AND ADMINISTRATION	2,982,734	3,462,112	4,513,613	4,805,089	4,805,089	4,805,089
SPECIAL EDUCATION	3,046,712	3,623,653	4,188,845	4,624,505	4,624,505	4,624,505
ELMIRA ELEMENTARY	1,513,917	1,607,870	1,842,856	1,834,698	1,834,698	1,834,698
VENETA ELEMENTARY	1,773,478	1,860,173	2,118,878	2,199,020	2,199,020	2,199,020
FERN RIDGE MIDDLE SCHOOL	2,051,711	2,192,343	2,398,845	2,452,194	2,452,194	2,452,194
ELMIRA HIGH SCHOOL	3,018,733	3,182,299	3,383,652	3,466,608	3,466,608	3,466,608
NON-OPERATING	760,394	1,255,862	3,948,081	2,440,255	2,440,255	2,440,255
TOTAL GENERAL FUND REQUIREMENTS	15,147,679	17,184,314	22,394,770	21,822,369	21,822,369	21,822,369



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

REQUIREMENTS	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
100 SALARIES	6,840,644	7,033,610	7,840,816	8,286,866	8,286,866	8,286,866
200 ASSOCIATED PAYROLL COSTS	4,763,022	5,117,947	5,954,679	6,214,859	6,214,859	6,214,859
300 PURCHASED SERVICES	2,206,529	2,963,407	3,680,910	3,875,536	3,875,536	3,875,536
400 SUPPLIES AND MATERIALS	177,299	297,663	470,217	472,048	472,048	472,048
500 CAPITAL OUTLAY	1,753	59,846	-	-	-	-
600 OTHER OBJECTS	203,038	225,979	265,067	297,805	297,805	297,805
700 TRANSFERS	955,394	1,485,862	2,079,483	868,500	868,500	868,500
800 OTHER USES OF FUNDS	-	-	2,103,598	1,806,755	1,806,755	1,806,755
TOTAL GENERAL FUND REQUIREMENTS	15,147,679	17,184,314	22,394,770	21,822,369	21,822,369	21,822,369



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

REQUIREMENTS	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
SALARIES						
LICENSED SALARIES	4,281,975	4,186,551	4,639,110	4,823,495	4,823,495	4,823,495
CLASSIFIED SALARIES	1,248,450	1,360,302	1,665,098	1,791,981	1,791,981	1,791,981
ADMINISTRATIVE SALARIES	893,224	946,131	958,013	1,011,183	1,011,183	1,011,183
CONFIDENTIAL SALARIES	257,163	281,044	266,843	286,466	286,466	286,466
SUBSTITUTE/TEMPORARY SALARIES	114,517	207,117	244,241	272,573	272,573	272,573
ADDITIONAL SALARY	45,315	52,466	67,511	101,168	101,168	101,168
ASSOCIATED PAYROLL COSTS						
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	1,738,150	1,789,552	2,052,042	2,145,856	2,145,856	2,145,856
SOCIAL SECURITY ADMINISTRATION	512,910	529,834	599,822	633,753	633,753	633,753
OTHER REQUIRED PAYROLL COSTS	15,594	41,794	126,689	213,985	213,985	213,985
CONTRACTUAL EMPLOYEE BENEFITS	2,496,368	2,756,766	3,176,126	3,221,265	3,221,265	3,221,265
TOTAL EMPLOYEE COMPENSATION	11,603,666	12,151,557	13,795,495	14,501,725	14,501,725	14,501,725
NON-COMPENSATION EXPENDITURES						
PURCHASED SERVICES	2,206,529	2,963,407	3,680,910	3,875,536	3,875,536	3,875,536
SUPPLIES AND MATERIALS	177,299	297,663	470,217	472,048	472,048	472,048
CAPITAL OUTLAY	1,753	59,846	-	-	-	-
OTHER OBJECTS	203,038	225,979	265,067	297,805	297,805	297,805
TOTAL NON-COMPENSATION EXPENDITURES	2,588,619	3,546,895	4,416,194	4,645,389	4,645,389	4,645,389
TOTAL OPERATING REQUIREMENTS	14,192,285	15,698,451	18,211,689	19,147,114	19,147,114	19,147,114
TRANSFERS	955,394	1,485,862	2,079,483	868,500	868,500	868,500
CONTINGENCY	-	-	-	-	-	-
NON-DESIGNATED	-	-	718,028	382,942	382,942	382,942
RESERVED FOR NEXT YEAR	-	-	1,385,570	1,423,813	1,423,813	1,423,813
TOTAL GENERAL FUND REQUIREMENTS	15,147,679	17,184,314	22,394,770	21,822,369	21,822,369	21,822,369



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

REQUIREMENTS	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
INSTRUCTION						
ELEMENTARY PROGRAMS	2,701,665	2,825,662	3,273,780	3,338,239	3,338,239	3,338,239
MIDDLE SCHOOL PROGRAMS	1,334,263	1,449,975	1,583,017	1,630,174	1,630,174	1,630,174
HIGH SCHOOL PROGRAMS	1,958,911	2,017,564	2,136,837	2,198,457	2,198,457	2,198,457
HIGH SCHOOL EXTRACURRICULAR	6,792	4,778	5,014	5,343	5,343	5,343
PRE-KINDERGARTEN PROGRAM	-	-	-	-	-	-
PROGRAMS FOR TALENTED AND GIFTED	1,915	69	4,983	1,525	1,525	1,525
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	944,323	1,133,747	1,333,353	1,490,130	1,490,130	1,490,130
LEARNING CENTERS - STRUCTURED AND INTENSIVE	119,248	95,956	141,730	151,368	151,368	151,368
EXTENDED SCHOOL YEAR PROGRAM	-	100	294	2,000	2,000	2,000
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	873,310	975,795	1,127,292	1,213,947	1,213,947	1,213,947
TREATMENT AND HABILITATION	-	-	-	-	-	-
ALTERNATIVE EDUCATION	230,162	261,530	292,817	216,500	216,500	216,500
ENGLISH SECOND LANGUAGE PROGRAMS	91,258	58,238	65,254	84,138	84,138	84,138
TOTAL INSTRUCTION	8,261,846	8,823,414	9,964,371	10,331,821	10,331,821	10,331,821
SUPPORT SERVICES						
ATTENDANCE AND SOCIAL WORK SERVICES	-	135	750	250	250	250
GUIDANCE SERVICES	157,808	158,053	192,438	231,305	231,305	231,305
HEALTH SERVICES	1,125	882	3,840	3,940	3,940	3,940
PSYCHOLOGICAL SERVICES	228,874	200,264	312,426	240,765	240,765	240,765
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	166,308	187,709	214,481	322,218	322,218	322,218
OTHER STUDENT TREATMENT SERVICES	14,944	15,058	14,500	14,000	14,000	14,000
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	262,975	257,159	251,817	380,113	380,113	380,113
IMPROVEMENT OF INSTRUCTION SERVICES	-	138	200	500	500	500
EDUCATIONAL MEDIA SERVICES	127,262	128,281	144,690	150,099	150,099	150,099
ASSESSMENT AND TESTING	223	1,757	5,717	3,450	3,450	3,450
INSTRUCTIONAL STAFF DEVELOPMENT	15,239	28,146	48,417	50,534	50,534	50,534
BOARD OF EDUCATION SERVICES	54,019	60,077	109,748	102,660	102,660	102,660



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

REQUIREMENTS	2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
EXECUTIVE ADMINISTRATION SERVICES	349,057	365,721	386,071	401,590	401,590	401,590
OFFICE OF PRINCIPAL SERVICES	1,309,574	1,420,490	1,524,120	1,571,750	1,571,750	1,571,750
OTHER SUPPORT SERVICES	1,390	1,774	2,260	2,300	2,300	2,300
FISCAL SERVICES	318,271	585,968	729,527	818,899	818,899	818,899
OPERATING AND MAINTENANCE OF PLANT SERVICES	1,561,190	1,566,764	2,022,769	2,057,097	2,057,097	2,057,097
STUDENT TRANSPORTATION SERVICES	998,303	1,423,921	1,626,026	1,788,625	1,788,625	1,788,625
SUPPORT SERVICES	-	-	-	-	-	-
INFORMATION SERVICES	76	-	2,000	-	-	-
STAFF SERVICES	-	-	-	-	-	-
TECHNOLOGY SERVICES	363,802	472,741	655,521	675,198	675,198	675,198
TOTAL SUPPORT SERVICES	5,930,440	6,875,038	8,247,318	8,815,293	8,815,293	8,815,293
TOTAL OPERATING REQUIREMENTS	14,192,285	15,698,451	18,211,689	19,147,114	19,147,114	19,147,114
TRANSFERS OF FUNDS	955,394	1,485,862	2,079,483	868,500	868,500	868,500
CONTINGENCIES	-	-	718,028	382,942	382,942	382,942
UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,385,570	1,423,813	1,423,813	1,423,813
TOTAL GENERAL FUND REQUIREMENTS	15,147,679	17,184,314	22,394,770	21,822,369	21,822,369	21,822,369

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>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Adopted</i>
Salaries	964,649	1,016,180	1,189,905	1,216,171
Associated Payroll Costs	649,030	767,696	967,997	1,022,860
Purchased Services	1,006,356	1,184,677	1,744,830	1,911,349
Supplies and Materials	113,911	209,103	353,083	364,523
Capital Outlay	1,753	59,846	-	-
Other Objects	202,008	223,730	257,798	290,186
TOTAL EXPENDITURES	2,937,707	3,461,232	4,513,613	4,805,089

GF Budget/Service Level Changes:

- Increase in budget for unemployment claims
- 10% increase in property insurance premiums from 23-24 actual premium.

Total GF FTE Change: 0.00

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
			TAG					
1001210000000000	SUBSTITUTES-LICENSED	121	1,469	-	2,640	-	-	-
	ADDITIONAL SALARY	130	-	52	-	-	-	-
	PERS PENSION	211	204	-	353	-	-	-
	PERS IAP	212	-	3	-	-	-	-
	PERS UAL	213	127	5	240	-	-	-
	OPSRP PENSION	214	-	6	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	112	4	202	-	-	-
	WORKERS' COMPENSATION	231	2	0.09	12	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	11	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	1,525	1,525	1,525	1,525
TOTAL TALENTED AND GIFTED			1,915	69	4,983	1,525	1,525	1,525
			ESL					
1001291000000000	INST PROGRAM IMP SERVICES	312	-	-	-	-	-	-
	TRAVEL	340	-	-	255	594	594	594
	LIBRARY BOOKS	430	-	-	255	500	500	500
TOTAL ENGLISH SECOND LANGUAGE			-	-	510	1,094	1,094	1,094
			HEALTH SERVICES					
1002130000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	57	21	1,500	1,500	1,500	1,500
	NON-CONSUMABLE ITEMS	460	536	159	1,000	1,000	1,000	1,000
	DUES & FEES	640	-	-	140	140	140	140
TOTAL HEALTH SERVICES			593	180	2,640	2,640	2,640	2,640
			ASSESSMENT AND TESTING					
1002230000000000	DATA PROCESS	386	-	1,428	4,380	1,500	1,500	1,500
	SUPPLIES AND MATERIALS	410	116	-	224	100	100	100
	NON-CONSUMABLE ITEMS	460	-	-	413	100	100	100
TOTAL ASSESSMENT AND TESTING			116	1,428	5,017	1,700	1,700	1,700
			PROFESSIONAL DEVELOPMENT					
1002240000000000	SUBSTITUTES-LICENSED	121	-	1,206	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ADDITIONAL SALARY	130	3,480	4,269	-	-	-	-
PERS PENSION	211	56	373	-	-	-	-
PERS IAP	212	270	540	-	-	-	-
PERS UAL	213	390	920	-	-	-	-
OPSRP PENSION	214	443	833	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	341	795	-	-	-	-
WORKERS' COMPENSATION	231	7	18	-	-	-	-
INST PROGRAM IMP SERVICES	312	-	569	29,200	30,750	30,750	30,750
PROF & IMP COSTS NON-INST	318	220	410	460	500	500	500
FUEL	326	12	21	100	100	100	100
NON-REIMBURSEABLE STUDENT	332	30	38	-	-	-	-
TRAVEL	340	1,254	249	1,040	1,000	1,000	1,000
OTHER NON-INSTR PRO	389	-	1,250	-	-	-	-
OTHER GEN PROF, TECH SRVS	390	150	2,834	158	158	158	158
SUPPLIES AND MATERIALS	410	1,291	954	1,759	2,100	2,100	2,100
DUES & FEES	640	3,570	4,960	5,200	5,400	5,400	5,400
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		11,514	20,238	37,917	40,008	40,008	40,008
BOARD OF EDUCATION							
1002310000000000	INST PROGRAM IMP SERVICES	312	-	800	1,000	1,000	1,000
	RENTALS	324	344	330	500	500	500
	TRAVEL	340	-	1,600	5,300	5,500	5,500
	POSTAGE	353	-	10	-	-	-
	ADVERTISING	354	-	-	500	300	300
	PRINTING AND BINDING	355	-	-	50	-	-
	AUDIT SERVICES	381	32,250	45,350	56,070	56,070	56,070
	LEGAL SERVICES	382	12,406	3,058	30,000	25,000	25,000
	ELECTION SERVICES	388	-	-	6,148	2,300	2,300
	OTHER NON-INSTR PRO	389	488	900	-	750	750
	SUPPLIES AND MATERIALS	410	364	158	1,020	1,000	1,000
	PERIODICALS	440	-	-	40	40	40
	NON-CONSUMABLE ITEMS	460	119	-	1,020	2,000	2,000
	COMPUTER SOFTWARE	470	150	-	-	-	-
	DUES & FEES	640	7,898	7,871	8,100	8,200	8,200
TOTAL BOARD OF EDUCATION SERVICES		54,019	60,077	109,748	102,660	102,660	102,660

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
OFFICE OF SUPERINTENDENT							
1002321000000000	ADMINISTRATORS	113	156,385	163,248	163,738	170,747	170,747
	CONFIDENTIAL	114	50,688	54,980	54,939	58,344	58,344
	ADDITIONAL SALARY	130	-	837	8,387	8,786	8,786
	TRAVEL STIPEND	135	3,600	1,800	1,200	1,200	1,200
	PERS PENSION	211	21,988	23,061	22,891	23,864	23,864
	PERS IAP	212	12,566	13,194	13,569	14,210	14,210
	PERS UAL	213	18,223	19,310	20,772	21,278	21,278
	OPSRP PENSION	214	5,529	5,826	5,785	6,144	6,144
	SOCIAL SECURITY ADMINISTR	220	15,055	15,564	17,462	18,289	18,289
	WORKERS' COMPENSATION	231	316	372	1,030	2,539	2,539
	LICENSED INSURANCE	241	16,115	15,772			
	DEFERRED COMP ER	242	6,600	8,400	9,600	9,600	9,600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	913	956	956
	CLASSIFIED INSURANCE	245	2,368	2,369	-	-	-
	ADMIN INSURANCE	249	29,591	31,398	52,575	53,308	53,308
	INST PROGRAM IMP SERVICES	312	600	-	-	-	-
	OTHER INST, PROF & TECH	319	-	-	100	-	-
	PROPERTY SERVICES	320	102	174	135	150	150
	RENTALS	324	344	330	500	500	500
	TRAVEL	340	96	-	1,500	1,500	1,500
	POSTAGE	353	1,006	255	600	600	600
	ADVERTISING	354	1,465	400	1,800	1,500	1,500
	PRINTING AND BINDING	355	134	60	500	-	-
	OTHER NON-INSTR PROF TECH	389	903	1,582	2,600	2,600	2,600
	SUPLIES AND MATERIALS	410	1,688	1,880	2,000	2,000	2,000
	PERIODICALS	440	35	35	75	75	75
	NON-CONSUMABLE ITEMS	460	567	1,454	1,000	1,000	1,000
	COMPUTER SOFTWARE	470	1,465	-	-	-	-
	DUES & FEES	640	1,628	3,419	2,400	2,400	2,400
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES			349,057	365,721	386,071	401,590	401,590
FISCAL SERVICES							
1002520000000000	CLASSIFIED SALARIES	112	40,835	42,648	75,198	78,608	78,608
	ADMINISTRATORS	113	86,597	88,329	90,096	95,445	95,445
	CONFIDENTIAL	114	50,981	53,821	56,680	60,193	60,193

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ADDITIONAL SALARY	130	-	321	-	-	-	-
PERS PENSION	211	12,762	8,220	7,578	8,048	8,048	8,048
PERS IAP	212	10,705	11,030	13,100	13,812	13,812	13,812
PERS UAL	213	15,433	16,178	20,200	20,848	20,848	20,848
OPSRP PENSION	214	9,344	13,454	17,023	17,902	17,902	17,902
SOCIAL SECURITY ADMINISTR	220	13,658	14,093	16,980	17,920	17,920	17,920
WORKERS' COMPENSATION	231	272	317	1,054	2,559	2,559	2,559
LICENSED INSURANCE	241	23,632	15,406	-	-	-	-
DEFERRED COMP ER	242	2,850	2,850	3,450	3,450	3,450	3,450
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	888	937	937	937
CLASSIFIED INSURANCE	245	19,140	21,891	41,040	41,640	41,640	41,640
ADMIN INSURANCE	249	18,683	29,042	46,326	46,952	46,952	46,952
INST, PROF, TECH SERVICES	310	1,125	960	2,500	4,500	4,500	4,500
PROPERTY SERVICES	320	102	174	110	175	175	175
RENTALS	324	344	330	450	450	450	450
TRAVEL	340	-	-	410	200	200	200
POSTAGE	353	1,004	1,955	1,537	1,634	1,634	1,634
ADVERTISING	354	489	667	530	530	530	530
PRINTING AND BINDING	355	1,443	1,736	2,300	2,000	2,000	2,000
OTHER NON-INSTR PROF TECH	389	3,435	18,624	3,900	4,400	4,400	4,400
SUPPLIES AND MATERIALS	410	2,174	3,848	2,000	2,000	2,000	2,000
NON-CONSUMABLE ITEMS	460	273	165	435	275	275	275
COMPUTER SOFTWARE	470	-	5,850	6,500	7,500	7,500	7,500
DUES & FEES	640	2,963	2,389	2,200	2,900	2,900	2,900
TOTAL FISCAL SERVICES		318,244	354,299	412,485	434,878	434,878	434,878
PROPERTY ACCOUNT SERVICES							
1002527000000000 TAXES AND LICENSES	670	1,664	1,765	1,800	1,900	1,900	1,900
TOTAL PROPERTY ACCOUNTING SERVICES		1,664	1,765	1,800	1,900	1,900	1,900
RISK MANAGEMENT SERVICES							
1002528000000000 WORKERS' COMPENSATION	231	141	2,079	5,300	10,000	10,000	10,000
UNEMPLOYMENT COMPENSATION	232	779	22,382	70,000	100,000	100,000	100,000
CONTRACTUAL EMP BE	240	(366)	(1,171)	-	-	-	-
MANAGEMENT SERVICES	385	3,853	4,693	4,182	5,195	5,195	5,195
SUPPLIES AND MATERIALS	410	85	251	97	100	100	100

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DUES & FEES	640	421	637	1,500	2,000	2,000
	LIABILITY INSURANCE	651	49,821	50,062	61,044	61,044	61,044
	PROPERTY INSURANCE PREM	653	132,744	149,798	172,819	203,407	203,407
	TAXES AND LICENSES	670	263	294	300	375	375
TOTAL RISK MANAGEMENT SERVICES			187,740	229,024	315,242	382,121	382,121
SERVICE AREA DIRECTION							
1002541000000000	CONFIDENTIAL	114	83,586	93,670	71,570	76,005	76,005
	ADDITIONAL SALARY	130	1,500	252	-	-	-
	TRAVEL STIPEND	135	2,580	-	-	-	-
	PERS PENSION	211	3,161	-	-	-	-
	PERS IAP	212	5,260	4,637	4,135	4,391	4,391
	PERS UAL	213	7,583	8,212	6,513	6,764	6,764
	OPSRP PENSION	214	7,005	8,339	7,257	7,707	7,707
	SOCIAL SECURITY ADMINISTR	220	6,481	6,975	5,475	5,814	5,814
	WORKERS' COMPENSATION	231	894	1,122	1,849	2,247	2,247
	LICENSED INSURANCE	241	3,137	4,352	-	-	-
	DEFERRED COMP ER	242	-	-	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	286	304	304
	CLASSIFIED INSURANCE	245	27,322	20,940	-	-	-
	ADMIN INSURANCE	249	922	1,422	23,865	24,188	24,188
	RENTALS	324	344	330	600	600	600
	TRAVEL	340	-	781	200	300	300
	SUPPLIES AND MATERIALS	410	-	760	107	100	100
TOTAL SERVICE AREA DIRECTION			149,776	151,790	122,457	129,020	129,020
CARE AND UPKEEP OF BUILDINGS							
1002542000000000	CLASSIFIED SALARIES	112	285,361	272,350	373,990	369,218	369,218
	SUBSTITUTES-CLASSIFIED	122	2,996	9,993	26,122	26,756	26,756
	TEMP CLASSIFIED	124	-	9,268	-	-	-
	ADDITIONAL SALARY	130	-	32	10,395	10,535	10,535
	PERS PENSION	211	5,690	5,708	9,924	9,925	9,925
	PERS IAP	212	14,514	15,066	22,493	22,395	22,395
	PERS UAL	213	24,935	25,551	37,356	36,179	36,179
	OPSRP PENSION	214	21,697	22,662	34,409	34,304	34,304
	SOCIAL SECURITY ADMINISTR	220	21,708	22,138	31,404	31,098	31,098

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
WORKERS' COMPENSATION	231	3,176	3,710	10,535	12,164	12,164	12,164
LICENSED INSURANCE	241	(0)	-	-	-	-	-
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1,642	1,626	1,626	1,626
CLASSIFIED INSURANCE	245	146,735	148,293	184,680	187,380	187,380	187,380
REPAIRS & MAINTENANCE	322	100,070	62,100	103,564	81,239	81,239	81,239
ELECTRICITY	325	8,396	9,228	16,445	12,445	12,445	12,445
FUEL	326	12	-	2,800	500	500	500
GARBAGE	328	17,165	18,770	18,000	18,770	18,770	18,770
OTHER PROPERTY SERVICES	329	-	12,291	13,260	31,827	31,827	31,827
TRAVEL	340	(13)	97	248	248	248	248
OTHER NON-INSTR PROF TECH	389	2,172	-	153,400	190,000	190,000	190,000
SUPPLIES AND MATERIALS	410	42,122	71,272	71,718	80,000	80,000	80,000
NON-CONSUMABLE ITEMS	460	4,734	10,019	9,885	20,000	20,000	20,000
BUILDING ACQUISTITION	520	-	37,056	-	-	-	-
OTHER CAPITAL OUTLAY	590	-	10,750	-	-	-	-
DUES & FEES	640	493	1,494	1,400	1,500	1,500	1,500
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		701,963	767,848	1,133,670	1,178,109	1,178,109	1,178,109

CARE AND UPKEEP OF GROUND SERVICES							
1002543000000000	CLASSIFIED SALARIES	112	71,785	76,188	98,786	91,471	91,471
	SUBSTITUTE-CLASSIFIED	122	-	200	-	-	-
	ADDITIONAL SALARY	130	-	250	-	-	-
	TRAVEL STIPEND	135	600	550	-	-	-
	PERS IAP	212	4,343	4,592	5,698	5,385	5,385
	PERS UAL	213	6,261	6,754	8,990	8,141	8,141
	OPSRP PENSION	214	7,810	8,258	10,000	9,451	9,451
	SOCIAL SECURITY ADMINISTR	220	5,540	5,888	7,557	6,998	6,998
	WORKERS' COMPENSATION	231	807	923	2,561	2,770	2,770
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	395	366	366
	CLASSIFIED INSURANCE	245	19,226	35,736	41,040	41,640	41,640
	REPAIRS & MAINTENANCE	322	8,084	18,268	16,736	18,300	18,300
	RENTALS	324	1,421	674	2,637	2,637	2,637
	TRAVEL STIPEND	340	-	338	-	-	-
	OTHER NON-INSTR PROF TECH	389	8,662	2,925	8,312	8,300	8,300
	SUPPLIES AND MATERIALS	410	3,608	4,709	6,763	6,700	6,700
	NON-CONSUMABLE ITEMS	460	1,181	5,357	3,324	3,326	3,326

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEPRECIABLE EQUIPMENT	540	1,753	-	-	-	-
	DUES & FEES	640	235	-	490	490	490
TOTAL CARE AND UPKEEP OF GROUNDS SERVICES		141,318	171,610	213,289	205,975	205,975	205,975
MAINTENANCE							
1002544000000000	TEMPORARY-CLASSIFIED	124	191	-	-	-	-
	PERS UAL	213	17	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	15	-	-	-	-
	WORKERS' COMPENSATION	231	2	-	-	-	-
	REPAIRS & MAINTENANCE	322	11,501	14,552	27,515	33,991	33,991
	RENTALS	324	193	1,638	3,070	2,000	2,000
	FUEL	326	7,538	6,694	9,775	9,000	9,000
	GARBAGE	328	121	133	702	200	200
	OTHER NON-INSTR PROF TECH	389	540	2,625	6,483	3,000	3,000
	SUPPLIES AND MATERIALS	410	4,942	5,438	8,915	9,900	9,900
	NON-CONSUMABLE ITEMS	460	6,140	2,465	8,740	9,700	9,700
	BUILDING ACQUISITION	520	-	12,040	-	-	-
	DUES & FEES	640	83	56	175	180	180
TOTAL MAINTENANCE		31,282	45,641	65,375	67,971	67,971	67,971
SECURITY SERVICES							
1002546000000000	OTHER PROPERTY SERVICES	329	4,110	5,245	8,173	8,173	8,173
TOTAL SECURITY SERVICES		4,110	5,245	8,173	8,173	8,173	8,173
OPERATION AND MAINTENANCE OF PLANT SERVICES							
1002549000000000	REPAIRS & MAINTENANCE	322	1,148	825	2,951	2,000	2,000
	WATER AND SEWAGE	327	9,722	29,281	30,000	30,000	30,000
	POSTAGE	353	-	86	-	-	-
	OTHER NON-INSTR PROF TECH	389	7,262	-	12,251	1,000	1,000
	SUPPLIES AND MATERIALS	410	210	1,719	3,974	1,900	1,900
	NON-CONSUMABLE ITEMS	460	-	-	1,200	1,200	1,200
	DUES & FEES	640	75	75	80	100	100
TOTAL OTHER OPERATION & MAINTENANCE OF PLANT SERVICES		18,417	31,986	50,456	36,200	36,200	36,200
STUDENT TRANSPORTATION SERVICES							
1002550000000000	ADMINISTRATORS	113	4,558	4,649	4,742	5,023	5,023

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS IAP	212	273	279	285	301	301	301
PERS UAL	213	394	406	432	447	447	447
OPSRP PENSION	214	492	502	499	529	529	529
SOCIAL SECURITY ADMINISTR	220	349	352	363	384	384	384
WORKERS' COMPENSATION	231	7	8	21	57	57	57
LICENSED INSURANCE	241	441	-	-	-	-	-
DEFERRED COMP ER	242	150	150	150	150	150	150
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	19	20	20	20
ADMIN INSURANCE	249	615	1,134	1,182	1,198	1,198	1,198
FUEL	326	59,359	56,825	86,000	86,000	86,000	86,000
REIMBURSABLE STUDENT TRAN	331	593,321	751,156	910,894	1,058,446	1,058,446	1,058,446
NON-REIMBURSABLE STUDENT	332	214	152	250	350	350	350
TOTAL STUDENT TRANSPORTATION SERVICES		660,174	815,613	1,004,837	1,152,905	1,152,905	1,152,905

INFORMATION SERVICES

1002630000000000	OTHER INST, PROF & TECH	319	76	-	2,000	-	-
TOTAL INFORMATION SERVICES			76	-	2,000	-	-

TECHNOLOGY SERVICES

1002660000000000	CLASSIFIED SALARIES	112	10,318	21,819	26,678	28,093	28,093
	CONFIDENTIAL	114	71,908	78,572	83,654	91,924	91,924
	TRAVEL STIPEND	135	600	-	-	-	-
	PERS IAP	212	4,970	5,882	6,379	6,939	6,939
	PERS UAL	213	7,164	8,778	10,040	10,682	10,682
	OPSRP PENSION	214	8,937	10,578	11,195	12,177	12,177
	SOCIAL SECURITY ADMINISTR	220	6,216	7,680	8,440	9,181	9,181
	WORKERS' COMPENSATION	231	128	175	2,290	3,021	3,021
	LICENSED INSURANCE	241	77	77	-	-	-
	DEFERRED COMP ER	242	-	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	441	480	480
	CLASSIFIED INSURANCE	245	31,572	42,884	20,520	20,820	20,820
	ADMIN INSURANCE	249	157	156	23,865	24,188	24,188
	INST, PROF, TECH SE	310	17,560	32,914	36,840	47,000	47,000
	REPAIRS & MAINTENANCE	322	1,656	1,740	12,740	12,740	12,740
	RENTALS	324	344	330	331	331	331
	TRAVEL	340	-	-	500	500	500

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
TELEPHONE	351	6,275	8,965	12,500	12,500	12,500	12,500
OTHER COMMUNICATION SERV	359	2,702	2,702	5,102	5,102	5,102	5,102
OTHER NON-INSTR PROF TECH	389	27,700	8,264	22,790	19,934	19,934	19,934
SUPPLIES AND MATERIALS	410	2,185	1,754	500	1,706	1,706	1,706
NON-CONSUMABLE ITEMS	460	432	62,381	52,845	1,500	1,500	1,500
COMPUTER SOFTWARE	470	22,662	21,095	57,344	60,276	60,276	60,276
COMPUTER HARDWARE	480	16,774	8,120	106,655	145,400	145,400	145,400
DUES & FEES	640	150	150	150	150	150	150
TOTAL TECHNOLOGY SERVICES		240,489	325,615	502,399	515,244	515,244	515,244
OPERATION SERVICES							
1002664000000000 CLASSIFIED SALARIES	112	34,632	36,875	41,090	43,823	43,823	43,823
PERS IAP	212	2,038	2,115	2,357	2,495	2,495	2,495
PERS UAL	213	2,996	3,224	3,739	3,900	3,900	3,900
OPSRP PENSION	214	3,665	3,804	4,137	4,379	4,379	4,379
SOCIAL SECURITY ADMINISTR	220	2,613	2,817	3,143	3,352	3,352	3,352
WORKERS' COMPENSATION	231	56	66	198	472	472	472
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	164	175	175	175
CLASSIFIED INSURANCE	245	19,140	20,220	20,520	20,820	20,820	20,820
TRAVEL	340	107	-	425	200	200	200
DATA PROCESS	386	44,992	43,961	58,521	61,760	61,760	61,760
NON-CONSUMABLE ITEMS	460	-	-	250	-	-	-
TOTAL OPERATIONS SERVICES		110,239	113,083	134,544	141,376	141,376	141,376
TOTAL REQUIREMENTS DIST. OP. & ADMIN.		2,982,707	3,461,232	4,513,613	4,805,089	4,805,089	4,805,089

SPECIAL EDUCATION



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

SERVICE AREA DESCRIPTION

The Special Education area ensures that students who have specific educational needs receive the necessary support to help them be successful. These services include individual education programs (IEP) for approximately 283 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>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Adopted</i>
Salaries	1,280,851	1,281,319	1,486,049	1,722,804
Associated Payroll Costs	967,996	1,053,794	1,310,848	1,471,504
Purchased Services	787,854	1,279,870	1,142,384	1,409,938
Supplies and Materials	9,300	7,926	18,004	13,650
Other Objects	711	744	4,609	6,609
TOTAL EXPENDITURES	3,046,712	3,623,653	3,961,894	4,624,505

GF Budget/Service Level Changes:

- *Speech Pathologist IA .650 FTE*
- *Behavior IA .875 FTE*
- *Behavior Specialist .800 FTE (previously contracted out)*
- *Special Education Teacher 1.000 FTE*

Total GF FTE Change: 3.325

See Special Revenue Section for Non-GF FTE Changes

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES							
REQUIREMENTS							
1001220428320000	SUBSTITUTES-LICENSED	121	-	-	2,112	2,166	2,166
	SUBSTITUTES-CLASSIFIED	122	-	-	3,296	4,114	4,114
	PERS PENSION	211	-	-	723	840	840
	PERS UAL	213	-	-	492	559	559
	SOCIAL SECURITY ADMINISTR	220	-	-	414	480	480
	WORKERS' COMPENSATION	231	-	-	27	72	72
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	21	25	25
	INST, PROF, TECH SERVICES	310	66,536	87,927	68,000	120,000	120,000
	INST PROGRAM IMP SERVICES	312	-	-	150	-	-
	TRAVEL	340	-	-	450	-	-
	PRINTING AND BINDING	355	-	-	75	-	-
	TUITION PAY TO OTHR DIST	371	22,011	64,026	51,379	40,000	40,000
	TUITION PRIVATE SCHOOLS	373	213,831	274,988	370,000	320,000	320,000
	SUPPLIES AND MATERIALS	410	-	539	1,250	2,000	2,000
	TEXTBOOKS	420	-	-	185	-	-
	NON-CONSUMABLE ITEMS	460	1,380	-	450	-	-
	COMPUTER SOFTWARE	470	-	176	50	350	350
	COMPUTER HARDWARE	480	-	-	250	-	-
	Subtotal: Restrictive (all grades)		303,758	427,655	499,324	490,606	490,606
1001220428320012	LICENSED SALARIES	111	70,757	72,172	73,435	77,986	77,986
	CLASSIFIED SALARIES	112	44,429	63,448	72,937	77,336	77,336
	SUBSTITUTES-LICENSED	121	979	402	-	2,166	2,166
	SUBSTITUTES-CLASSIFIED	122	12,996	9,401	-	1,797	1,797
	ADDITIONAL SALARY	130	382	46	1,500	3,060	3,060
	PERS PENSION	211	10,119	11,219	10,019	11,366	11,366
	PERS IAP	212	6,228	8,087	8,706	9,340	9,340
	PERS UAL	213	11,206	12,733	13,456	14,449	14,449
	OPSRP PENSION	214	3,660	6,763	7,388	7,858	7,858
	SOCIAL SECURITY ADMINISTR	220	9,910	11,132	11,312	12,419	12,419
	WORKERS' COMPENSATION	231	206	276	714	1,780	1,780
	LICENSED INSURANCE	241	20,100	21,412	22,200	22,500	22,500
	DEFERRED COMP ER	242	900	900	900	900	900

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	591	649	649	649
	CLASSIFIED INSURANCE	245	22,427	42,009	61,560	62,460	62,460
	INST, PROF, TECH SERVICES	310	-	-	375	-	-
	SUPPLIES AND MATERIALS	410	-	141	225	250	250
	TEXTBOOKS	420	-	-	250	75	75
	NON-CONSUMABLE ITEMS	460	113	-	165	100	100
	COMPUTER SOFTWARE	470	-	-	220	-	-
	COMPUTER HARDWARE	480	-	-	1,200	-	-
Subtotal: Grades K-2			214,413	260,142	287,153	306,491	306,491
1001220428320179	ADDITIONAL SALARY	130	329.2	-	-	-	-
	PERS IAP	212	19.76	-	-	-	-
	PERS UAL	213	28.48	-	-	-	-
	OPSRP PENSION	214	35.52	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	25.19	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-
	INST, PROF, TECH SERVICES	310	-	-	75	-	-
	TRAVEL	340	-	-	25	-	-
Subtotal: Elmira Elementary			439	-	100	-	-
1001220428320345	LICENSED SALARIES	111	59,006	62,411	65,853	72,524	72,524
	CLASSIFIED SALARIES	112	37,964	39,063	47,040	70,955	70,955
	SUBSTITUTES-LICENSED	121	392	905	2,111	2,166	2,166
	SUBSTITUTES-CLASSIFIED	122	940	2,310	1,152	1,797	1,797
	ADDITIONAL SALARY	130	272	-	1,500	4,000	4,000
	PERS PENSION	211	27	366	9,441	10,761	10,761
	PERS IAP	212	5,104	5,948	6,784	8,748	8,748
	PERS UAL	213	8,532	9,164	10,707	13,478	13,478
	OPSRP PENSION	214	9,185	10,896	4,813	7,294	7,294
	SOCIAL SECURITY ADMINISTR	220	7,546	8,012	9,001	11,585	11,585
	WORKERS' COMPENSATION	231	158	189	572	1,663	1,663
	LICENSED INSURANCE	241	245	370	22,200	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	471	606	606
	CLASSIFIED INSURANCE	245	23,805	21,774	41,040	62,460	62,460
	INST, PROF, TECH SERVICES	310	-	-	200	-	-

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	POSTAGE	353	-	3	-	-	-
	SUPPLIES AND MATERIALS	410	269	560	325	250	250
	TEXTBOOKS	420	-	-	250	75	75
	NON-CONSUMABLE ITEMS	460	-	28	275	100	100
	COMPUTER SOFTWARE	470	72	-	275	-	-
	COMPUTER HARDWARE	480	-	-	175	-	-
Subtotal: Grades 3-5			153,516	161,998	225,085	291,862	291,862
1001220428320182	SUPPLIES AND MATERIALS	410	185	-	240	-	-
	NON-CONSUMABLE ITEMS	460	-	-	40	-	-
	COMPUTER SOFTWARE	470	-	-	110	-	-
Subtotal: Fern Ridge Middle			185	-	390	-	-
1001220428320346	ADDITIONAL SALARY	130	488	-	-	-	-
	PERS PENSION	211	21	-	-	-	-
	PERS IAP	212	29	-	-	-	-
	PERS UAL	213	42	-	-	-	-
	OPSRP PENSION	214	36	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	36	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-
	INST, PROF, TECH SERVICES	310	-	-	245	-	-
	TRAVEL	340	-	-	30	-	-
Subtotal: Veneta Elementary			653	-	275	-	-
1001220428320678	LICENSED SALARIES	111	71,898	39,431	41,608	44,187	44,187
	CLASSIFIED SALARIES	112	26,460	34,133	49,343	52,735	52,735
	SUBSTITUTES-LICENSED	121	784	2,714	2,112	2,166	2,166
	SUBSTITUTES-CLASSIFIED	122	3,425	740	1,151	1,797	1,797
	ADDITIONAL SALARY	130	492	2,299	1,500	4,000	4,000
	PERS PENSION	211	10,058	240	637	730	730
	PERS IAP	212	5,407	3,777	5,519	5,967	5,967
	PERS UAL	213	8,924	6,940	8,710	9,335	9,335
	OPSRP PENSION	214	1,982	6,835	9,528	10,313	10,313
	SOCIAL SECURITY ADMINISTR	220	7,593	5,916	7,322	8,024	8,024
	WORKERS' COMPENSATION	231	161	149	481	1,147	1,147
	LICENSED INSURANCE	241	20,100	21,304	22,200	22,500	22,500

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	383	420	420	420
	CLASSIFIED INSURANCE	245	28,527	41,040	41,640	41,640	41,640
	INST, PROF, TECH SERVICES	310	-	120	-	-	-
	INST PROGRAM IMP SERVICES	312	-	120	-	-	-
	FUEL	326	16	-	-	-	-
	REIMBURSABLE STUDENT	331	-	-	-	-	-
	NON-REIMBURSABLE STUDENT	332	17	-	-	-	-
	SUPPLIES AND MATERIALS	410	206	265	250	250	250
	TEXTBOOKS	420	-	300	75	75	75
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100
	COMPUTER SOFTWARE	470	-	125	-	-	-
	COMPUTER HARDWARE	480	-	225	-	-	-
Subtotal: Grades 6-8			186,048	138,787	193,589	206,286	206,286
1001220428320616	LICENSED SALARIES	111	41,712	39,431	41,608	45,820	45,820
	CLASSIFIED SALARIES	112	-	34,475	22,165	45,828	45,828
	SUBSTITUTES-LICENSED	121	8,205	1,608	-	2,166	2,166
	SUBSTITUTES-CLASSIFIED	122	-	-	-	1,797	1,797
	ADDITIONAL SALARY	130	-	-	-	2,500	2,500
	PERS PENSION	211	1,127	196	-	530	530
	PERS IAP	212	2,487	4,071	3,741	5,534	5,534
	PERS UAL	213	4,317	6,608	5,803	8,732	8,732
	OPSRP PENSION	214	4,472	7,343	6,565	9,711	9,711
	SOCIAL SECURITY ADMINISTR	220	3,692	5,650	4,879	7,505	7,505
	WORKERS' COMPENSATION	231	76	139	308	1,062	1,062
	LICENSED INSURANCE	241	16,766	21,300	22,200	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	255	392	392
	CLASSIFIED INSURANCE	245	-	24,286	18,468	39,558	39,558
	INST, PROF, TECH SERVICES	310	1,595	-	325	-	-
	SUPPLIES AND MATERIALS	410	-	56	175	250	250
	NON-CONSUMABLE ITEMS	460	862	-	45	100	100
Subtotal: Elmira High			85,311	145,164	127,437	194,885	194,885
TOTAL LESS RESTRICTIVE:			944,323	1,133,747	1,333,353	1,490,130	1,490,130

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025	
		Actual	Actual	Adopted	Proposed	Approved	Adopted	
LEARNING CENTERS - STRUCTURED AND INTENSIVE								
1001221428320000	SUBSTITUTES-LICENSED	121	-	-	5,279	5,414	5,414	5,414
	PERS PENSION	211	-	-	706	724	724	724
	PERS UAL	213	-	-	480	482	482	482
	SOCIAL SECURITY ADMINISTR	220	-	-	404	414	414	414
	WORKERS' COMPENSATION	231	-	-	26	61	61	61
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	21	22	22	22
Subtotal: Structured and Intensive (all grades)		-	-	-	6,916	7,117	7,117	7,117
1001221428320346	LICENSED SALARIES	111	43,045	42,299	48,116	52,990	52,990	52,990
	CLASSIFIED SALARIES	112	16,782	739	18,550	19,662	19,662	19,662
	SUBSTITUTES-LICENSED	121	1,175	11,819	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	738	181	-	-	-	-
	ADDITIONAL SALARY	130	-	-	-	1,060	1,060	1,060
	PERS PENSION	211	163	1,643	6,433	7,085	7,085	7,085
	PERS IAP	212	3,306	2,582	4,000	4,400	4,400	4,400
	PERS UAL	213	5,341	4,816	6,067	6,560	6,560	6,560
	OPSRP PENSION	214	5,946	4,644	1,953	2,031	2,031	2,031
	SOCIAL SECURITY ADMINISTR	220	4,636	4,210	5,100	5,639	5,639	5,639
	WORKERS' COMPENSATION	231	99	103	330	816	816	816
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	267	295	295	295
	CLASSIFIED INSURANCE	245	17,226	1,483	18,468	18,738	18,738	18,738
	SUPPLIES AND MATERIALS	410	690	137	650	250	250	250
	TEXTBOOKS	420	-	-	650	800	800	800
	NON-CONSUMABLE ITEMS	460	-	-	650	100	100	100
	COMPUTER SOFTWARE	470	-	-	55	-	-	-
	COMPUTER HARDWARE	480	-	-	425	-	-	-
Subtotal: Veneta Elementary		-	119,248	95,956	134,814	143,826	143,826	143,826
1001221428320182	SUPPLIES AND MATERIALS	410	-	-	-	250	250	250
	TEXTBOOKS	420	-	-	-	75	75	75
	NON-CONSUMABLE ITEMS	460	-	-	-	100	100	100
Subtotal: Fern Ridge Middle School		-	-	-	-	425	425	425
TOTAL LEARNING CENTERS - STRUCTURED		-	119,248	95,956	141,730	151,368	151,368	151,368

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ESY							
1001227428320000	INSTRUCTION SERVICES	311	-	220	-	-	-
	FUEL	326	39	-	-	-	-
	REIMBURSABLE STUDENT	331	61	-	-	-	-
	TUITION PAY TO OTHR DIST	371	-	-	2,000	2,000	2,000
	SUPPLIES AND MATERIALS	410	-	74	-	-	-
TOTAL EXTENDED SCHOOL YEAR PROGRAMS		-	100	294	2,000	2,000	2,000
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES							
1001250428320000	LICENSED SALARIES	111	-	-	62,714	62,714	62,714
	SUBSTITUTES-LICENSED	121	-	14,781	15,159	15,159	15,159
	SUBSTITUTES-CLASSIFIED	122	-	12,667	13,916	13,916	13,916
	ADDITIONAL SALARY	130	-	3,000	10,500	10,500	10,500
	PERS PENSION	211	-	4,071	4,288	4,288	4,288
	PERS IAP	212	(242)	180	4,393	4,393	4,393
	PERS UAL	213	-	2,771	9,104	9,104	9,104
	OPSRP PENSION	214	(435)	-	7,394	7,394	7,394
	SOCIAL SECURITY ADMINISTR	220	-	2,329	7,825	7,825	7,825
	WORKERS' COMPENSATION	231	-	154	1,119	1,119	1,119
	LICENSED INSURANCE	241	-	-	22,500	22,500	22,500
	DEFERRED COMP	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	122	409	409	409
	ADMIN INSURANCE	249	2,746	-	-	-	-
	PRINTING AND BINDING	355	-	45	-	-	-
	SUPPLIES AND MATERIALS	410	122	738	185	-	-
	NON-CONSUMABLE ITEMS	460	36	-	75	-	-
	COMPUTER SOFTWARE	470	-	4	75	-	-
	COMPUTER HARDWARE	480	-	-	250	-	-
Subtotal: Less Restrictive (all grades)		2,226	742	40,705	160,221	160,221	160,221
1001250428320179	LICENSED SALARIES	111	70,757	72,172	73,435	77,986	77,986
	CLASSIFIED SALARIES	112	36,968	50,050	56,281	60,311	60,311
	SUBSTITUTES-LICENSED	121	1,273	1,407	-	-	-
	SUBSTITUTES-CLASSIFIED	122	2,275	600	-	-	-
	ADDITIONAL SALARY	130	-	37	-	1,560	1,560

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	9,985	10,644	9,818	10,635	10,635
	PERS IAP	212	6,137	6,545	7,663	8,255	8,255
	PERS UAL	213	9,625	10,874	11,804	12,447	12,447
	OPSRP PENSION	214	3,425	3,995	5,716	6,111	6,111
	SOCIAL SECURITY ADMINISTR	220	8,489	9,485	9,923	10,699	10,699
	WORKERS' COMPENSATION	231	172	224	627	1,530	1,530
	LICENSED INSURANCE	241	20,100	21,372	22,200	22,500	22,500
	DEFERRED COMP ER	242	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	519	559	559
	CLASSIFIED INSURANCE	245	3,255	39,901	38,988	39,558	39,558
	SUPPLIES AND MATERIALS	410	125	31	275	250	250
	TEXTBOOKS	420	-	-	365	300	300
	NON-CONSUMABLE ITEMS	460	-	-	75	100	100
	COMPUTER HARDWARE	480	-	-	125	-	-
Subtotal: Elmira Elementary			173,487	228,236	238,714	253,701	253,701
1001250428320182	LICENSED SALARIES	111	68,234	54,935	73,435	44,187	44,187
	CLASSIFIED SALARIES	112	59,070	89,909	101,762	108,663	108,663
	SUBSTITUTES-LICENSED	121	1,371	1,809	-	-	-
	SUBSTITUTES-CLASSIFIED	122	2,102	5,628	-	-	-
	ADDITIONAL SALARY	130	-	-	-	2,500	2,500
	PERS PENSION	211	858	403	-	-	-
	PERS IAP	212	6,749	7,051	10,330	9,120	9,120
	PERS UAL	213	11,315	13,331	15,943	13,826	13,826
	OPSRP PENSION	214	11,587	12,766	18,129	16,005	16,005
	SOCIAL SECURITY ADMINISTR	220	10,010	11,648	13,403	11,884	11,884
	WORKERS' COMPENSATION	231	205	289	859	1,706	1,706
	LICENSED INSURANCE	241	26,780	22,975	22,200	22,500	22,500
	DEFERRED COMP ER	242	900	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	701	621	621
	CLASSIFIED INSURANCE	245	37,423	80,905	92,340	93,690	93,690
	SUPPLIES AND MATERIALS	410	-	31	750	250	250
	TEXTBOOKS	420	-	-	-	75	75
	NON-CONSUMABLE ITEMS	460	-	-	65	100	100
Subtotal: Fern Ridge Middle			236,603	301,680	350,817	326,027	326,027
1001250428320346	LICENSED SALARIES	111	59,006	62,411	65,853	72,524	72,524

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	CLASSIFIED SALARIES	112	79,269	75,271	87,737	94,190	94,190
	SUBSTITUTES-LICENSED	121	783	1,407	-	-	-
	SUBSTITUTES-CLASSIFIED	122	2,786	3,794	-	-	-
	ADDITIONAL SALARY	130	-	-	-	1,450	1,450
	PERS PENSION	211	109	68	-	-	-
	PERS IAP	212	8,114	8,020	8,958	9,829	9,829
	PERS UAL	213	12,271	12,503	13,977	14,967	14,967
	OPSRP PENSION	214	14,629	14,740	15,721	17,249	17,249
	SOCIAL SECURITY ADMINISTR	220	10,439	10,735	11,750	12,865	12,865
	WORKERS' COMPENSATION	231	227	258	742	1,833	1,833
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	614	673	673
	CLASSIFIED INSURANCE	245	72,732	72,287	77,976	79,116	79,116
	POSTAGE	353	430	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,291	1,032	1,125	250	250
	TEXTBOOKS	420	-	251	75	300	300
	NON-CONSUMABLE ITEMS	460	25	30	185	100	100
	Subtotal: Veneta Elementary		282,211	284,106	307,813	328,746	328,746
1001250428320616	CLASSIFIED SALARIES	112	79,419	64,356	83,005	64,660	64,660
	SUBSTITUTES-LICENSED	121	-	2,764	-	-	-
	SUBSTITUTES-CLASSIFIED	122	2,346	-	-	-	-
	PERS PENSION	211	3,323	3,337	3,482	3,730	3,730
	PERS IAP	212	4,032	3,399	4,929	3,818	3,818
	PERS UAL	213	7,084	5,893	7,553	5,755	5,755
	OPSRP PENSION	214	4,736	3,696	5,908	3,763	3,763
	SOCIAL SECURITY ADMINISTR	220	5,783	4,990	6,350	4,946	4,946
	WORKERS' COMPENSATION	231	133	135	415	707	707
	LICENSED INSURANCE	241	(61)	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	332	259	259
	CLASSIFIED INSURANCE	245	71,100	71,666	75,924	56,214	56,214
	RENTALS	324	843	772	375	850	850
	SUPPLIES AND MATERIALS	410	17	323	650	450	450
	NON-CONSUMABLE ITEMS	460	28	-	45	100	100
	COMPUTER HARDWARE	480	-	-	275	-	-

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
Subtotal: Elmira High			178,783	161,332	189,243	145,252	145,252	145,252
1001250678320610	PERS IAP	212	-	(108)	-			
	OPSRP PENSION	214	-	(194)	-			
Subtotal: Behavior Room				(302)				
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES			873,310	975,795	1,127,292	1,213,947	1,213,947	1,213,947
CHARTER SCHOOLS								
1001288128320000	CHARTER SCHOOL PAYMENTS	360	94,074	142,063	166,145	168,500	168,500	168,500
TOTAL CHARTER SCHOOLS			94,074	142,063	166,145	168,500	168,500	168,500
PSYCHOLOGICAL SERVICES								
1002140428320000	LICENSED SALARIES	111	119,402	95,257	131,214	115,466	115,466	115,466
	SUBSTITUTES-LICENSED	121	-	553	1,055	1,083	1,083	1,083
	ADDITIONAL SALARY	130	-	-	1,520	4,060	4,060	4,060
	PERS PENSION	211	9,835	10,032	17,888	10,780	10,780	10,780
	PERS IAP	212	7,164	5,715	7,964	7,172	7,172	7,172
	PERS UAL	213	10,328	8,383	12,175	10,734	10,734	10,734
	OPSRP PENSION	214	5,249	2,550	-	4,210	4,210	4,210
	SOCIAL SECURITY ADMINISTR	220	8,702	7,085	10,235	9,227	9,227	9,227
	WORKERS' COMPENSATION	231	180	175	625	1,301	1,301	1,301
	LICENSED INSURANCE	241	35,175	33,233	38,850	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	1,575	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	535	482	482	482
	INST, PROF, TECH SERVICES	310	30,971	36,350	50,044	44,800	44,800	44,800
	TRAVEL	340	231	333	225			
	SUPPLIES AND MATERIALS	410	1,156	198	1,250	800	800	800
	NON-CONSUMABLE ITEMS	460	444	400	350	750	750	750
	COMPUTER SOFTWARE	470	36	-	45	1,750	1,750	1,750
	COMPUTER HARDWARE	480	-	-	175	900	900	900
	DUES & FEES	640	-	-	3,850	3,850	3,850	3,850
TOTAL PSYCHOLOGICAL SERVICES			228,874	200,264	279,575	240,765	240,765	240,765
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES								

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
1002150428320000	CLASSIFIED SALARY	112	4,068	-	-	-	-	-
	PERS IAP	212	238	-	-	-	-	-
	PERS UAL	213	352	-	-	-	-	-
	OPSRP PENSION	214	429	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	311	-	-	-	-	-
	WORKERS' COMPENSATION	231	7	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	-	-	-
	CLASSIFIED INSURANCE	245	14	-	-	-	-	-
	INST, PROF, TECH SERVICES	310	-	-	275	-	-	-
	REPAIRS & MAINTENANCE	322	-	-	175	200	200	200
	OTHER NON-INST PROF AND TECH	389	-	-	15,099	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	220	100	100	100
	NON-CONSUMABLE ITEMS	460	-	-	220	100	100	100
	COMPUTER SOFTWARE	470	-	-	75	50	50	50
	Subtotal: Speech (all grades)		5,419	-	16,064	450	450	450
1002150428320179	LICENSED SALARIES	111	33,441	15,740	44,061	49,863	49,863	49,863
	CLASSIFIED SALARY	112	-	-	-	12,489	12,489	12,489
	ADDITIONAL SALARY	130	-	1,363	-	1,500	1,500	1,500
	PERS IAP	212	1,003	1,026	2,644	3,817	3,817	3,817
	PERS UAL	213	2,893	1,497	4,010	5,683	5,683	5,683
	OPSRP PENSION	214	1,804	1,845	5,891	8,158	8,158	8,158
	SOCIAL SECURITY ADMINISTR	220	2,558	1,263	3,371	4,885	4,885	4,885
	WORKERS' COMPENSATION	231	51	29	208	693	693	693
	LICENSED INSURANCE	241	17,320	4,388	7,399	7,499	7,499	7,499
	DEFERRED COMP ER	242	-	-	300	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	176	255	255	255
	CLASSIFIED INSURANCE	245	-	-	-	11,891	11,891	11,891
	REPAIRS & MAINTENANCE	322	-	-	25	-	-	-
	TRAVEL	340	-	-	175	-	-	-
	OTHER NON-INSTR PRO	389	-	21,165	-	28,000	28,000	28,000
	SUPPLIES AND MATERIALS	410	382	238	365	100	100	100
	NON-CONSUMABLE ITEM	460	-	99	-	-	-	-
	DUES & FEES	640	-	-	45	200	200	200
	Subtotal: Elmira Elementary		59,452	48,654	68,670	135,333	135,333	135,333
1002150428320182	LICENSED SALARIES	111	4,180	7,870	5,508	6,233	6,233	6,233

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	ADDITIONAL SALARY	130	-	-	188	188	188
	PERS IAP	212	125	472	330	385	385
	PERS UAL	213	362	689	501	571	571
	OPSRP PENSION	214	226	849	736	858	858
	SOCIAL SECURITY ADMINISTR	220	320	579	421	491	491
	WORKERS' COMPENSATION	231	6	13	27	70	70
	LICENSED INSURANCE	241	2,165	2,194	7,399	7,499	7,499
	DEFERRED COMP ER	242	-	-	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	22	26	26
	REPAIRS & MAINTENANCE	322	-	-	25	-	-
	TRAVEL	340	-	-	25	-	-
	OTHER NON-INSTRU PRO	389	-	10,583	-	15,000	15,000
	SUPPLIES AND MATERIALS	410	-	-	75	75	75
	NON-CONSUMABLE ITEMS	460	-	-	25	-	-
	COMPUTER SOFTWARE	470	-	-	25	-	-
	Subtotal: Fern Ridge Middle		7,384	23,249	15,419	31,696	31,696
1002150428320346	LICENSED SALARIES	111	49,202	52,046	54,917	60,475	60,475
	CLASSIFIED SALARY	112	-	-	-	7,191	7,191
	SUBSTITUTES-LICENSED	121	196	603	-	-	-
	ADDITIONAL SALARY	130	-	137	-	1,210	1,210
	PERS PENSION	211	27	84	-	-	-
	PERS IAP	212	2,952	3,131	3,295	4,125	4,125
	PERS UAL	213	4,273	4,619	4,997	6,130	6,130
	OPSRP PENSION	214	5,309	5,631	7,342	8,991	8,991
	SOCIAL SECURITY ADMINISTR	220	3,533	3,882	4,201	5,269	5,269
	WORKERS' COMPENSATION	231	76	92	265	752	752
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	220	276	276
	CLASSIFIED INSURANCE	245	-	-	-	6,847	6,847
	TRAVEL	340	-	-	45	-	-
	SUPPLIES AND MATERIALS	410	902	934	475	300	300
	DUES & FEES	640	99	99	99	100	100
	Subtotal: Veneta Elementary		86,669	92,557	98,956	125,066	125,066
1002150428320616	LICENSED SALARIES	111	4,180	7,870	5,508	6,233	6,233

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	ADDITIONAL SALARY	130	-	-	188	188	188
	PERS IAP	212	125	472	330	385	385
	PERS UAL	213	362	689	501	571	571
	OPSRP PENSION	214	226	849	736	858	858
	SOCIAL SECURITY ADMINISTR	220	320	579	421	491	491
	WORKERS' COMPENSATION	231	6	13	28	69	69
	LICENSED INSURANCE	241	2,165	2,194	7,401	7,502	7,502
	DEFERRED COMP ER	242	-	-	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	22	26	26
	OTHER NON-INSTRU PRO	389	-	10,583	-	13,000	13,000
	SUPPLIES AND MATERIALS	410	-	-	125	50	50
Subtotal: Elmira High		7,384	23,249	15,372	29,673	29,673	29,673
TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES		166,308	187,709	214,481	322,218	322,218	322,218

STUDENT TREATMENT SERVICES

1002160428320000	INST, PROF, TECH SERVICES	310	14,944	15,058	14,500	14,000	14,000	14,000
TOTAL OTHER STUDENT TREATMENT SERVICES		14,944	15,058	14,500	14,000	14,000	14,000	

SERVICE DIRECTION, STUDENT SUPPORT SERVICES

1002190428320000	LICENSED SALARIES	111	16,215	7,695	19,260	-	-	-
	CLASSIFIED SALARIES	112	35,409	36,510	39,855	42,306	42,306	42,306
	ADMINISTRATORS	113	104,370	106,422	108,320	117,421	117,421	117,421
	SUBSTITUTES- LICENSE	121	-	182	-	-	-	-
	ADDITIONAL SALARY	130	-	-	507	-	-	-
	PERS PENSION	211	14,507	14,798	17,125	15,699	15,699	15,699
	PERS IAP	212	9,229	8,884	9,906	9,402	9,402	9,402
	PERS UAL	213	13,494	13,190	15,283	14,216	14,216	14,216
	OPSRP PENSION	214	5,336	4,509	3,898	4,137	4,137	4,137
	SOCIAL SECURITY ADMINISTR	220	11,892	11,525	12,847	12,219	12,219	12,219
	WORKERS' COMPENSATION	231	233	259	782	1,742	1,742	1,742
	LICENSED INSURANCE	241	13,850	3,956	5,550	-	-	-
	DEFERRED COMP ER	242	3,000	3,000	2,025	2,400	2,400	2,400
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	672	639	639	639
	CLASSIFIED INSURANCE	245	19,140	20,220	20,520	20,820	20,820	20,820
	ADMIN INSURANCE	249	12,287	20,697	23,532	23,850	23,850	23,850

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	INST, PROF, TECH SERVICES	310	-	100	-	-	-
	INST PROGRAM IMP SERVICES	312	-	175	-	-	-
	PROPERTY SERVICES	320	180	241	300	300	300
	RENTALS	324	1,297	1,518	250	1,518	1,518
	TRAVEL	340	249	44	626	200	200
	POSTAGE	353	562	1,321	875	950	950
	ADVERTISING	354	-	45	-	-	-
	PRINTING AND BINDING	355	-	168	115	-	-
	OTHER NON-INSTR PROF TECH	389	750	750	750	1,000	1,000
	SUPPLIES AND MATERIALS	410	822	1,090	-	500	500
	PERIODICALS	440	100	-	375	-	-
	NON-CONSUMABLE ITEMS	460	37	-	35	100	100
	COMPUTER HARDWARE	480	-	180	-	250	250
	DUES & FEES	640	17	-	615	615	615
	TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES		262,975	257,158	284,668	270,284	270,284

SERVICE DIRECTION, STUDENT SUPPORT SERVICES

1002190428320179	LICENSED SALARIES	111	-	-	62,389	62,389	62,389
	ADDIIONAL SALARY	130	-	-	2,000	2,000	2,000
	PERS IAP	212	-	-	3,863	3,863	3,863
	PERS UAL	213	-	-	5,731	5,731	5,731
	OPSRP PENSION	214	-	-	6,570	6,570	6,570
	SOCIAL SECURITY ADMINISTR	220	-	-	4,926	4,926	4,926
	WORKERS' COMPENSATION	231	-	-	692	692	692
	LICENSED INSURANCE	241	-	-	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	258	258	258
	TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES		-	-	109,829	109,829	109,829

INSTRUCTIONAL STAFF DEVELOPMENT

1002240428320000	SUBSTITUTES-LICENSED	121	881	-	-	-	-
	PENSION	211	123	-	-	-	-
	PERS UAL	213	76	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	67	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	INST, PROF, TECH SE	310	248	-	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	-	1,718	1,844	1,844	1,844
	DUES & FEES	640	595	645	-	-	-	-
TOTAL SPECIAL EDUCATION			1,992	645	1,718	1,844	1,844	1,844
1002240123320000	ADDITIONAL SALARY	130	-	2,492	-	-	-	-
	PERS PENSION	211	-	41	-	-	-	-
	PERS IAP	212	-	149	-	-	-	-
	PERS UAL	213	-	218	-	-	-	-
	OPSRP PENSION	214	-	237	-	-	-	-
	SOCIAL SECURITY ADM	220	-	188	-	-	-	-
	WORKERS COMP	231	-	5	-	-	-	-
	INST PROGRAM IMP SE	312	-	660	-	-	-	-
	TRAVEL	340	-	18	-	-	-	-
TOTAL ESD PROF. DEV FLEX			-	4,006	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			1,992	4,651	1,718	1,844	1,844	1,844
CARE AND UPKEEP OF BUILDING SERVICES								
1002542428320000	ELECTRICITY	325	1,769	2,089	2,700	2,700	2,700	2,700
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			1,769	2,089	2,700	2,700	2,700	2,700
STUDENT TRANSPORTATION								
1002550428320000	FUEL	326	23,056	31,961	40,000	40,000	40,000	40,000
	REIMBURSABLE STUDENT TRAN	331	315,073	576,346	581,189	595,720	595,720	595,720
	NON-REIMBURSABLE STUDENT TRAN	332	-	-	-	-	-	-
TOTAL STUDENT TRANSPORTATION			338,129	608,308	621,189	635,720	635,720	635,720
TECHNOLOGY SERVICES								
1002660428320000	TELEPHONE	351	768	756	1,200	1,200	1,200	1,200
TOTAL TECHNOLOGY SERVICES			768	756	1,200	1,200	1,200	1,200
TOTAL REQUIREMENTS: SPECIAL EDUCATION			3,046,712	3,623,653	4,188,845	4,624,505	4,624,505	4,624,505

ELMIRA ELEMENTARY



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

SERVICE AREA DESCRIPTION

Elmira Elementary School (EES) is a kindergarten through fifth grade school with an enrollment of approximately 268 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>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Adopted</i>
Salaries	862,897	910,757	1,015,755	1,026,784
Associated Payroll Costs	598,247	631,538	745,242	731,016
Purchased Services	43,902	55,073	63,579	61,468
Supplies and Materials	8,869	10,502	17,635	14,785
Other Objects	-	-	645	645
TOTAL EXPENDITURES	1,513,917	1,607,870	1,842,856	1,834,698

GF Budget/Service Level Changes:

- (1.000) FTE Licensed Teacher transfer to VE
- .100 FTE Substitute
- (.130) FTE ELD

Total GF FTE Change: (1.030)

See Special Revenue Section for Non-GF FTE changes

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ELEMENTARY PROGRAMS							
REQUIREMENTS							
1001111179000000	LICENSED SALARIES	111	641,590	650,950	763,037	761,922	761,922
	CLASSIFIED SALARIES	112	42,585	44,065	48,964	52,802	52,802
	SUBSTITUTES-LICENSED	121	14,030	54,321	33,786	41,580	41,580
	SUBSTITUTES-CLASSIFIED	122	1,581	3,068	3,016	3,163	3,163
	ADDITIONAL SALARY	130	2,021	5,674	3,300	3,300	3,300
	PERS PENSION	211	15,142	16,864	15,180	15,923	15,923
	PERS IAP	212	39,813	40,383	48,747	49,312	49,312
	PERS UAL	213	60,805	66,372	77,541	76,786	76,786
	OPSRP PENSION	214	61,519	62,928	77,471	77,984	77,984
	SOCIAL SECURITY ADMINISTR	220	53,238	57,468	65,186	66,002	66,002
	WORKERS' COMPENSATION	231	1,082	1,375	4,085	9,596	9,596
	LICENSED INSURANCE	241	242,779	259,713	288,600	272,250	272,250
	DEFERRED COMP ER	242	3,825	4,078	11,700	10,800	10,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3,408	3,451	3,451
	CLASSIFIED INSURANCE	245	19,237	20,306	41,040	41,640	41,640
	POSTAGE	353	-	287	450	450	450
	SUPPLIES AND MATERIALS	410	6,447	6,911	10,550	7,500	7,500
TOTAL ELEMENTARY PROGRAMS			1,205,693	1,294,764	1,496,061	1,494,461	1,494,461
DISTRICT ALTERNATIVE PROGRAMS							
1001283179000000	LICENSED SALARIES	111	11,142	-	-	-	-
	SUBSTITUTES-LICENSED	121	20	-	-	-	-
	ADDITIONAL SALARY	130	895	-	-	-	-
	PERS PENSION	211	1,676	-	-	-	-
	PERS UAL	213	1,043	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	906	-	-	-	-
	WORKERS' COMPENSATION	231	18	-	-	-	-
	LICENSED INSURANCE	241	3,014	-	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			18,714	-	-	-	-
ESL							
1001291179000000	LICENSED SALARIES	111	25,738	13,274	15,135	16,199	16,199
	SUBSTITUTE-LICENSE	121	-	230	-	-	-

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	ADDITIONAL SALARY	130	181	-	-	-	-
	PERS IAP	212	1,555	437	908	972	972
	PERS UAL	213	2,242	1,182	1,377	1,442	1,442
	OPSRP PENSION	214	2,797	786	1,594	1,706	1,706
	SOCIAL SECURITY ADMINISTR	220	1,887	1,032	1,158	1,239	1,239
	WORKERS' COMPENSATION	231	39	26	74	181	181
	LICENSED INSURANCE	241	9,748	11,143	10,767	5,259	5,259
	DEFERRED COMP ER	242	-	-	327	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	61	65	65
	POSTAGE	353	9	-	-	-	-
	SUPPLIES AND MATERIALS	410	29	-	-	500	500
	TOTAL ENGLISH SECOND LANGUAGE		44,224	28,110	31,401	27,563	27,563
TOTAL ATTENDANCE & SOCIAL WORK							
1002110000000000	OTHER NON-INSTR PRO	389		135	-	-	-
	TOTAL ATTENDANCE & SOCIAL WORK			135			
GUIDANCE SERVICES							
1002120179000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000
	PERS PENSION	211	-	-	134	134	134
	PERS IAP	212	-	-	60	60	60
	PERS UAL	213	-	-	91	89	89
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77
	WORKERS' COMPENSATION	231	-	-	4	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4	4	4
	SUPPLIES AND MATERIALS	410	481	980	900	900	900
	TOTAL GUIDANCE SERVICES		481	980	2,270	2,274	2,274
HEALTH SERVICES							
1002130179000000	SUPPLIES AND MATERIALS	410	244	364	200	250	250
	TOTAL HEALTH SERVICES		244	364	200	250	250
EDUCATION MEDIA SERVICES							
1002220179000000	CLASSIFIED SALARIES	112	6,235	4,982	5,765	6,107	6,107
	SUBSTITUTES-CLASSIFIED	122	-	198	569	587	587
	PERS PENSION	211	867	-	76	78	78

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	374	298	333	353	353
	PERS UAL	213	539	453	576	596	596
	OPSRP PENSION	214	-	535	585	619	619
	SOCIAL SECURITY ADMINISTR	220	477	396	485	512	512
	WORKERS' COMPENSATION	231	9	10	31	74	74
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	25	27	27
	FUEL	326	1	-	-	-	-
	REIMBURSABLE STUDENT	331	12	-	-	-	-
	SUPPLIES AND MATERIALS	410	127	-	150	200	200
	LIBRARY BOOKS	430	20	287	300	300	300
	COMPUTER SOFTWARE	470	625	625	625	650	650
TOTAL EDUCATIONAL MEDIA SERVICES			9,286	7,784	9,520	10,103	10,103

INSTRUCTIONAL STAFF DEVELOPMENT

1002240179000000	ADDITIONAL SALARY	130	122	124	-	-	-
	PERS IAP	212	7	7	-	-	-
	PERS UAL	213	11	11	-	-	-
	OPSRP PENSION	214	13	13	-	-	-
	SOCIAL SECURITY ADMINISTR	220	9	10	-	-	-
	WORKERS' COMPENSATION	231	0	0	-	-	-
	INST, PROF, TECH SE	310	25	-	-	-	-
	INST PROGRAM IMP SERVICES	312	200	200	1,733	1,944	1,944
	TRAVEL	340	-	310	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			387	675	1,733	1,944	1,944

OFFICE OF PRINCIPAL SERVICES

1002410179000000	CLASSIFIED SALARIES	112	36,284	35,280	39,981	42,103	42,103
	ADMINISTRATORS	113	78,980	97,648	99,357	96,138	96,138
	SUBSTITUTES-CLASSIFIED	122	1,368	942	1,412	1,446	1,446
	ADDITIONAL SALARY	130	127	-	433	437	437
	PERS PENSION	211	-	-	247	252	252
	PERS IAP	212	6,396	7,493	8,284	8,213	8,213
	PERS UAL	213	10,128	11,704	12,848	12,471	12,471
	OPSRP PENSION	214	11,503	13,476	14,493	14,367	14,367
	SOCIAL SECURITY ADMINISTR	220	8,891	10,150	10,800	10,719	10,719
	WORKERS' COMPENSATION	231	177	233	670	1,548	1,548

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
LICENSED INSURANCE	241	1,457	-	-	-	-	-
DEFERRED COMP ER	242	-	-	1,800	1,200	1,200	1,200
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	565	560	560	560
CLASSIFIED INSURANCE	245	17,683	19,053	20,520	20,820	20,820	20,820
ADMIN INSURANCE	249	17,340	23,602	23,310	23,625	23,625	23,625
INST PROGRAM IMP SE	312	219	-	-	-	-	-
PROPERTY SERVICES	320	180	241	170	190	190	190
RENTALS	324	8,622	7,548	10,502	8,110	8,110	8,110
POSTAGE	353	446	245	100	100	100	100
PRINTING AND BINDING	355	515	704	550	600	600	600
SUPPLIES AND MATERIALS	410	781	1,335	4,610	4,185	4,185	4,185
NON-CONSUMABLE ITEMS	460	116	-	300	300	300	300
DUES & FEES	640	-	-	645	645	645	645
TOTAL OFFICE OF THE PRINCIPAL SERVICES		201,213	229,654	251,597	248,029	248,029	248,029
CARE AND UPKEEP OF BUILDING SERVICES							
1002542179000000	ELECTRICITY	325	29,437	40,931	44,096	44,096	44,096
	FUEL	326	208	-	1,200	1,200	1,200
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		29,645	40,931	45,296	45,296	45,296	45,296
TECHNOLOGY SERVICES							
1002660179000000	TELEPHONE	351	4,031	4,472	4,778	4,778	4,778
TOTAL TECHNOLOGY SERVICES		4,031	4,472	4,778	4,778	4,778	4,778
TOTAL REQUIREMENTS - ELMIRA ELEMENTARY		1,513,917	1,607,870	1,842,856	1,834,698	1,834,698	1,834,698

VENETA ELEMENTARY



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

SERVICE AREA DESCRIPTION

Veneta Elementary School (VES) is a kindergarten through fifth grade school with an enrollment of approximately 331 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>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2024 Adopted</i>
Salaries	1,038,630	1,056,049	1,208,985	1,264,103
Associated Payroll Costs	685,839	724,997	833,700	862,481
Purchased Services	38,977	46,490	54,083	53,126
Supplies and Materials	9,837	32,497	21,360	19,010
Other Objects	195	140	750	300
TOTAL EXPENDITURES	1,773,478	1,860,174	2,118,878	2,199,020

GF Budget/Service Level Changes:

- Resignation of teacher-not filled (1.000) FTE
- 1.000 FTE Licensed Teacher transfer from Elmira Elementary
- Add .100 FTE Substitute
- (.0475) FTE ELD

Total GF FTE Change: .0525

See Special Revenue Section for Non-GF FTE Changes

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
ELEMENTARY PROGRAMS							
REQUIREMENTS							
100111134600000	LICENSED SALARIES	111	822,855	825,048	936,876	965,339	965,339
	CLASSIFIED SALARIES	112	54,183	56,127	63,043	68,132	68,132
	SUBSTITUTES-LICENSED	121	9,304	15,147	38,009	45,911	45,911
	SUBSTITUTES-CLASSIFIED	122	1,635	7,374	3,016	3,163	3,163
	ADDITIONAL SALARY	130	-	-	3,300	3,300	3,300
	PERS PENSION	211	31,887	23,520	15,745	16,503	16,503
	PERS IAP	212	49,888	50,440	60,080	62,477	62,477
	PERS UAL	213	76,810	79,003	95,026	96,640	96,640
	OPSRP PENSION	214	69,927	75,287	97,360	101,087	101,087
	SOCIAL SECURITY ADMINISTR	220	65,963	67,908	79,885	83,067	83,067
	WORKERS' COMPENSATION	231	1,349	1,564	4,984	12,079	12,079
	LICENSED INSURANCE	241	262,850	276,900	310,800	317,250	317,250
	DEFERRED COMP ER	242	5,400	4,500	12,600	12,600	12,600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4,177	4,343	4,343
	CLASSIFIED INSURANCE	245	36,366	38,417	38,988	39,558	39,558
	SUPPLIES AND MATERIALS	410	7,347	9,511	12,830	11,829	11,829
	PERIODICALS	440	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	209	152	1,000	500	500
TOTAL ELEMENTARY PROGRAMS			1,495,972	1,530,898	1,777,719	1,843,778	1,843,778
DISTRICT ALTERNATIVE PROGRAMS							
100128334600000	LICENSED SALARIES	111	11,142	-	-	-	-
	SUBSTITUTES-LICENSED	121	20	-	-	-	-
	ADDITIONAL SALARY	130	895	-	-	-	-
	PERS PENSION	211	1,676	-	-	-	-
	PERS UAL	213	1,043	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	906	-	-	-	-
	WORKERS' COMPENSATION	231	18	-	-	-	-
	LICENSED INSURANCE	241	3,014	-	-	-	-
	SUPPLIES	410	14	-	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			18,728	-	-	-	-

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
			ESL					
1001291346000000	LICENSED SALARIES	111	19,900	10,263	11,702	16,199	16,199	16,199
	SUBSTITUTES-LICENSE	121	-	178	-	-	-	-
	ADDITIONAL SALARY	130	140	-	-	-	-	-
	PERS IAP	212	1,202	338	702	972	972	972
	PERS UAL	213	1,733	914	1,065	1,442	1,442	1,442
	OPSRP PENSION	214	2,162	608	1,232	1,706	1,706	1,706
	SOCIAL SECURITY ADMINISTR	220	1,459	798	895	1,239	1,239	1,239
	WORKERS' COMPENSATION	231	30	20	58	181	181	181
	LICENSED INSURANCE	241	7,538	8,616	8,325	5,259	5,259	5,259
	DEFERRED COMP ER	242	-	-	253	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	47	65	65	65
	POSTAGE	353	9	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	29	-	-	500	500	500
TOTAL ENGLISH SECOND LANGUAGE PROGRAMS			34,203	21,735	24,279	27,563	27,563	27,563
			ATTENDANCE & SOCIAL WORK					
1002110346000000	SUPPLIES AND MATERIALS	410	-	-	105	100	100	100
TOTAL ATTENDANCE & SOCIAL WORK			-	-	105	100	100	100
			GUIDANCE SERVICES					
1002120346000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000	1,000
	PERS PENSION	211	-	-	134	134	134	134
	PERS IAP	212	-	-	60	60	60	60
	PERS UAL	213	-	-	91	89	89	89
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77	77
	WORKERS' COMPENSATION	231	-	-	4	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4	4	4	4
	SUPPLIES AND MATERIALS	410	171	-	100	100	100	100
TOTAL GUIDANCE SERVICES			171	-	1,470	1,474	1,474	1,474
			HEALTH SERVICES					
1002130346000000	SUPPLIES AND MATERIALS	410	110	252	500	500	500	500
TOTAL HEALTH SERVICES			110	252	500	500	500	500

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
EDUCATIOINAL MEDIA SERVICES							
1002220346000000	CLASSIFIED SALARIES	112	6,235	4,982	5,765	6,107	6,107
	SUBSTITUTES-CLASSIFIED	122	-	198	569	587	587
	PERS PENSION	211	867	-	76	78	78
	PERS IAP	212	374	298	333	353	353
	PERS UAL	213	539	453	576	596	596
	OPSRP PENSION	214	-	535	585	619	619
	SOCIAL SECURITY ADMINISTR	220	477	396	485	512	512
	WORKERS' COMPENSATION	231	9	10	31	74	74
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	25	27	27
	SUPPLIES AND MATERIALS	410	127	-	150	200	200
	LIBRARY BOOKS	430	-	280	2,300	500	500
	PERIODICALS	440	65	35	-	-	-
	COMPUTER SOFTWARE	470	625	625	625	781	781
	DUES & FEES	640	65	-	-	-	-
TOTAL EDUCATIONAL MEDIA SERVICES			9,382	7,812	11,520	10,434	10,434
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240346000000	SUBSTITUTES-LICENSED	121	196	-	-	-	-
	ADDITIONAL SALARY	130	122	124	-	-	-
	PERS PENSION	211	27	-	-	-	-
	PERS IAP	212	7	7	-	-	-
	PERS UAL	213	27	11	-	-	-
	OPSRP PENSION	214	13	13	-	-	-
	SOCIAL SECURITY ADMINISTR	220	24	10	-	-	-
	WORKERS' COMPENSATION	231	1	0	-	-	-
	INST, PROF, TECH SE	310	25	-	-	-	-
	INST PROGRAM IMP SERVICES	312	200	200	2,223	2,125	2,125
	TRAVEL	340	-	287	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			643	653	2,223	2,125	2,125
OFFICE OF THE PRINCIPAL SERVICES							
1002410346000000	CLASSIFIED SALARIES	112	33,443	37,100	44,503	46,922	46,922
	ADMINISTRATORS	113	77,162	97,648	99,357	105,515	105,515
	SUBSTITUTES-CLASSIFIED	122	1,397	1,860	1,412	1,446	1,446
	ADDITIONAL SALARY	130	-	-	433	482	482

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS PENSION	211	10,726	13,573	13,531	14,365	14,365	14,365
PERS IAP	212	6,016	5,515	8,517	9,027	9,027	9,027
PERS UAL	213	9,694	11,950	13,259	13,739	13,739	13,739
OPSRP PENSION	214	2,493	4,201	4,440	4,681	4,681	4,681
SOCIAL SECURITY ADMINISTR	220	8,582	10,401	11,146	11,809	11,809	11,809
WORKERS' COMPENSATION	231	172	240	691	1,697	1,697	1,697
LICENSED INSURANCE	241	6,810	-	-	-	-	-
DEFERRED COMP ER	242	2,438	3,000	3,000	3,000	3,000	3,000
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	583	617	617	617
CLASSIFIED INSURANCE	245	4,785	23,192	20,520	20,820	20,820	20,820
ADMIN INSURANCE	249	10,536	22,358	23,310	23,625	23,625	23,625
PROPERTY SERVICES	320	180	241	160	190	190	190
RENTALS	324	7,310	7,450	10,139	8,110	8,110	8,110
POSTAGE	353	-	374	600	600	600	600
PRINTING AND BINDING	355	543	445	450	450	450	450
SUPPLIES AND MATERIALS	410	746	1,619	3,000	3,250	3,250	3,250
NON-CONSUMABLE ITEMS	460	395	271	750	750	750	750
DUES & FEES	640	130	140	750	300	300	300
TOTAL OFFICE OF THE PRINCIPAL SERVICES		183,560	241,578	260,551	271,395	271,395	271,395
CARE AND UPKEEP OF BUILDING SERVICES							
1002542346000000	ELECTRICITY	325	25,937	30,127	32,402	33,374	33,374
	WATER AND SEWAGE	327	4,155	6,309	5,589	5,757	5,757
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		30,092	36,437	37,991	39,131	39,131	39,131
TECHNOLOGY SERVICES							
1002660346000000	TELEPHONE	351	618	1,057	2,520	2,520	2,520
	NON-CONSUMABLE ITEM	460	-	18,791	-	-	-
	COMPUTER SOFTWARE	470	-	960	-	-	-
TOTAL TECHNOLOGY SERVICES		618	20,808	2,520	2,520	2,520	2,520
TOTAL REQUIREMENTS - VENETA ELEMENTARY		1,773,478	1,860,173	2,118,878	2,199,020	2,199,020	2,199,020

FERN RIDGE MIDDLE SCHOOL



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

SERVICE AREA DESCRIPTION

Fern Ridge Middle School (FRMS) is a sixth through eighth grade school with an enrollment of approximately 292 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>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Adopted</i>
Salaries	1,146,834	1,200,422	1,301,248	1,339,763
Associated Payroll Costs	779,639	853,981	926,687	941,327
Purchased Services	113,902	126,584	149,420	149,834
Supplies and Materials	11,271	11,291	21,225	21,205
Other Objects	65	65	265	65
TOTAL EXPENDITURES	2,051,711	2,192,343	2,398,845	2,452,194

GF Budget/Service Level Changes:

- **.1275 ELD**

Total GF FTE Change: .1275

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
		Actual	Actual	Adopted	Proposed	Approved	Adopted
INSTRUCTIONAL MIDDLE/JUNIOR HIGH							
REQUIREMENTS							
1001121182000000	LICENSED SALARIES	111	-	-685	-	-	-
	SUBSTITUTES-LICENSED	121	8,950	22,984	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	97	-	-	-
	ADDITIONAL SALARY	130	(279)	1,618	-	-	-
	PERS PENSION	211	961	2,123	-	-	-
	PERS IAP	212	64	52	-	-	-
	PERS UAL	213	829	2,170	-	-	-
	OPSRP PENSION	214	140	762	-	-	-
	SOCIAL SECURITY ADMINISTR	220	728	1,884	-	-	-
	WORKERS' COMPENSATION	231	16	45	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS			11,409	31,050	-	-	-
GENERAL CLASSROOM INSTRUCTION							
1001121182050000	SUBSTITUTES-LICENSED	121	-	-	38,009	38,981	38,981
	ADDITIONAL SALARY	130	-	-	3,300	3,300	3,300
	PERS PENSION	211	-	-	5,523	5,653	5,653
	PERS IAP	212	-	-	198	198	198
	PERS UAL	213	-	-	3,759	3,763	3,763
	SOCIAL SECURITY ADMINISTR	220	-	-	3,160	3,234	3,234
	WORKERS' COMPENSATION	231	-	-	204	477	477
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	165	169	169
	SUPPLIES AND MATERIALS	410	3,903	3,270	6,300	6,100	6,100
	NON-CONSUMABLE ITEMS	460	-	388	1,000	750	750
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - GENERAL CLASSROOM INSTRUCTION			3,903	3,658	61,618	62,625	62,625
ENGLISH							
1001121182100000	LICENSED SALARIES	111	180,000	182,256	189,591	220,274	220,274
	PERS PENSION	211	-	-	7,342	8,086	8,086
	PERS IAP	212	10,800	10,935	11,375	13,216	13,216
	PERS UAL	213	15,570	15,947	17,253	19,604	19,604
	OPSRP PENSION	214	19,422	19,665	14,181	16,827	16,827
	SOCIAL SECURITY ADMINISTR	220	13,347	13,751	14,504	16,851	16,851
	WORKERS' COMPENSATION	231	273	315	904	2,447	2,447
	LICENSED INSURANCE	241	61,850	65,575	66,600	67,500	67,500

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

		2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	-	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	758	881	881
	SUPPLIES AND MATERIALS	410	182	386	450	450	450
	NON-CONSUMABLE ITEMS	460	-	-	150	150	150
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - ENGLISH		301,445	308,831	325,658	368,986	368,986	368,986
SOCIAL STUDIES							
1001121182110000	LICENSED SALARIES	111	180,561	186,800	192,405	180,584	180,584
	PERS PENSION	211	10,155	10,249	15,906	13,717	13,717
	PERS IAP	212	9,656	11,208	11,544	10,835	10,835
	PERS UAL	213	15,619	16,345	17,509	16,072	16,072
	OPSRP PENSION	214	9,481	12,200	7,733	8,212	8,212
	SOCIAL SECURITY ADMINISTR	220	13,722	14,183	14,719	13,815	13,815
	WORKERS' COMPENSATION	231	274	323	916	2,015	2,015
	LICENSED INSURANCE	241	61,850	63,900	66,600	67,500	67,500
	DEFERRED COMP ER	242	1,800	1,800	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	770	722	722
	SUPPLIES AND MATERIALS	410	-	131	450	450	450
	NON-CONSUMABLE ITEMS	460	-	-	200	150	150
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SOCIAL STUDIES		303,118	317,138	331,452	316,772	316,772	316,772
SCIENCE							
1001121182120000	LICENSED SALARIES	111	143,981	136,701	141,141	122,817	122,817
	PERS IAP	212	8,640	6,880	8,468	7,369	7,369
	PERS UAL	213	12,456	11,961	12,844	10,931	10,931
	OPSRP PENSION	214	15,538	12,372	14,862	12,933	12,933
	SOCIAL SECURITY ADMINISTR	220	10,880	10,042	10,797	9,395	9,395
	WORKERS' COMPENSATION	231	219	238	677	1,376	1,376
	LICENSED INSURANCE	241	29,501	56,499	55,500	56,250	56,250
	DEFERRED COMP ER	242	150	-	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	565	491	491
	REPAIRS & MAINTENANCE	322	-	-	150	150	150
	SUPPLIES AND MATERIALS	410	1,004	1,013	1,275	1,250	1,250
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SCIENCE		222,369	235,706	248,529	225,212	225,212	225,212

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
			Actual	Actual	Adopted	Proposed	Approved	Adopted
THE ARTS								
1001121182130000	LICENSED SALARIES	111	49,357	45,004	47,488	52,296	52,296	52,296
	PERS IAP	212	1,466	2,700	2,849	3,138	3,138	3,138
	PERS UAL	213	4,275	3,938	4,321	4,654	4,654	4,654
	OPSRP PENSION	214	2,637	4,856	5,000	5,507	5,507	5,507
	SOCIAL SECURITY ADMINISTR	220	3,781	3,327	3,633	4,001	4,001	4,001
	WORKERS' COMPENSATION	231	77	80	232	585	585	585
	LICENSED INSURANCE	241	21,650	22,975	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	190	209	209	209
	REPAIRS & MAINTENANCE	322	1,257	-	800	800	800	800
	SUPPLIES AND MATERIALS	410	122	-	300	300	300	300
	NON-CONSUMABLE ITEMS	460	777	404	600	500	500	500
	COMPUTER SOFTWARE	470	-	349	-	350	350	350
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			85,399	83,633	88,513	95,740	95,740	95,740
EXTRACURRICULAR - THE ARTS								
INSTRUMENTAL MUSIC								
1001121182131000	ADDITIONAL SALARY	130	1,600	1,552	2,015	1,848	1,848	1,848
	PERS IAP	212	56	93	121	111	111	111
	PERS UAL	213	136	136	183	164	164	164
	OPSRP PENSION	214	101	167	212	195	195	195
	SOCIAL SECURITY ADMINISTR	220	121	115	154	141	141	141
	WORKERS' COMPENSATION	231	2	3	12	23	23	23
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	8	7	7	7
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			2,017	2,066	2,705	2,489	2,489	2,489
EXTRACURRICULAR - THE ARTS								
CHOIR								
1001121182132000	ADDITIONAL SALARY	130	1,600	1,166	1,919	1,848	1,848	1,848
	PERS IAP	212	56	70	115	111	111	111
	PERS UAL	213	136	102	175	164	164	164
	OPSRP PENSION	214	101	126	202	195	195	195
	SOCIAL SECURITY ADMINISTR	220	121	86	147	141	141	141
	WORKERS' COMPENSATION	231	2	2	10	23	23	23
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	8	7	7	7
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			2,017	1,552	2,576	2,489	2,489	2,489
EXTRACURRICULAR - THE ARTS								

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
			Actual	Actual	Adopted	Proposed	Approved	Adopted
MATHEMATICS								
1001121182180000	LICENSED SALARIES	111	140,545	145,404	156,588	169,181	169,181	169,181
	PERS IAP	212	8,434	8,732	9,395	10,151	10,151	10,151
	PERS UAL	213	12,159	12,734	14,249	15,057	15,057	15,057
	OPSRP PENSION	214	15,167	15,703	16,489	17,815	17,815	17,815
	SOCIAL SECURITY ADMINISTR	220	10,753	10,957	11,979	12,942	12,942	12,942
	WORKERS' COMPENSATION	231	215	255	747	1,881	1,881	1,881
	LICENSED INSURANCE	241	46,062	54,770	55,500	56,250	56,250	56,250
	DEFERRED COMP ER	242	-	-	2,250	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	626	677	677	677
	SUPPLIES AND MATERIALS	410	372	328	450	450	450	450
	NON-CONSUMABLE ITEMS	460	55	-	100	150	150	150
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMATICS			233,763	248,883	268,373	286,804	286,804	286,804
HEALTH EDUCATION								
1001121182190000	SUPPLIES AND MATERIALS	410	-	-	500	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH EDUCATION			-	-	500	-	-	-
PHYSICAL EDUCATION								
1001121182200000	LICENSED SALARIES	111	93,741	116,006	150,473	161,056	161,056	161,056
	CLASSIFIED SALARIES	112	-	7,497	-	-	-	-
	ADDITIONAL SALARY	130	-	5,362	-	-	-	-
	PERS PENSION	211	1,738	-	-	-	-	-
	PERS IAP	212	5,572	7,270	9,028	9,663	9,663	9,663
	PERS UAL	213	8,109	11,276	13,693	14,334	14,334	14,334
	OPSRP PENSION	214	8,671	13,073	15,845	16,959	16,959	16,959
	SOCIAL SECURITY ADMINISTR	220	7,166	9,702	11,511	12,321	12,321	12,321
	WORKERS' COMPENSATION	231	145	219	711	1,786	1,786	1,786
	LICENSED INSURANCE	241	40,267	35,612	44,400	45,000	45,000	45,000
	DEFERRED COMP ER	242	150	-	1,800	1,800	1,800	1,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	602	644	644	644
	CLASSIFIED INSURANCE	245	-	9,908	-	-	-	-
	REPAIRS & MAINTENANCE	322	-	-	600	600	600	600
	SUPPLIES AND MATERIALS	410	45	285	300	300	300	300
	NON-CONSUMABLE ITEMS	460	951	489	800	800	800	800
TOTAL INSTRUCTION MIDDLE SCHOOL PROGRAMS - PE			166,553	216,700	249,763	265,263	265,263	265,263

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MIDDLE SCHOOL LEADERSHIP							
1001121182257000	ADDITIONAL SALARY	130	1,600	-	1,661	1,848	1,848
	PERS IAP	212	96	-	100	111	111
	PERS UAL	213	138	-	151	164	164
	OPSRP PENSION	214	173	-	175	195	195
	SOCIAL SECURITY ADMINISTR	220	117	-	127	141	141
	WORKERS' COMPENSATION	231	2	-	9	23	23
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	7	7	7
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - LEADERSHIP			2,126	-	2,230	2,489	2,489
OTHER PROGRAMS							
1001121182290000	SUPPLIES AND MATERIALS	410	144	757	1,100	1,305	1,305
	NON-CONSUMABLES	460	-	-	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PROGRAMS			144	757	1,100	1,305	1,305
DISTRICT ALTERNATIVE PROGRAMS							
1001283182000000	LICENSED SALARIES	111	37,114	37,857	38,519	-	-
	ADDITIONAL SALARY	130	3,907	3,985	4,055	-	-
	PERS PENSION	211	5,702	5,816	5,692	-	-
	PERS IAP	212	2,461	2,510	2,554	-	-
	PERS UAL	213	3,548	3,661	3,874	-	-
	SOCIAL SECURITY ADMINISTR	220	3,138	3,201	3,257	-	-
	WORKERS' COMPENSATION	231	61	70	201	-	-
	LICENSED INSURANCE	241	10,050	10,650	11,100	-	-
	DEFERRED COMP ER	242	450	450	450	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	170	-	-
	SUPPLIES	410	16	-	300	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			66,447	68,200	70,172	-	-
ESL							
1001291182000000	LICENSED SALARIES	111	7,429	3,832	4,369	16,113	16,113
	SUBSTITUTE LICENSE	121	-	66	-	-	-
	ADDITIONAL SALARY	130	52	-	-	-	-
	PERS IAP	212	449	126	262	967	967
	PERS UAL	213	647	341	398	1,434	1,434
	OPSRP PENSION	214	807	227	460	1,697	1,697

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
		Actual	Actual	Adopted	Proposed	Approved	Adopted
SOCIAL SECURITY ADMINISTR	220	545	298	334	1,233	1,233	1,233
WORKERS' COMPENSATION	231	11	8	21	179	179	179
LICENSED INSURANCE	241	2,814	3,216	3,108	5,231	5,231	5,231
DEFERRED COMP ER	242	-	-	95	-	-	-
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	17	64	64	64
POSTAGE	353	9	-	-	-	-	-
SUPPLIES AND MATERIALS	410	29	279	-	500	500	500
TOTAL ENGLISH SECOND LANGUAGE		12,793	8,394	9,064	27,418	27,418	27,418

ATTENDANCE AND SOCIAL WORK SERVICES

1002110182000000	OTHER NON-INSTR PROF TECH	389	-	-	495	-	-	-
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES					495			

GUIDANCE SERVICES

1002120182000000	LICENSED SALARIES	111	33,492	33,740	42,276	62,148	62,148	62,148
	SUBSTITUTE-LICENSE	121	3,036	-	-	-	-	-
	ADDITIONAL SALARY	130	-	-	668	966	966	966
	PERS PENSION	211	191	-	-	-	-	-
	PERS IAP	212	2,010	2,026	2,577	3,787	3,787	3,787
	PERS UAL	213	3,161	2,955	3,908	5,617	5,617	5,617
	OPSRP PENSION	214	3,615	3,644	4,522	6,646	6,646	6,646
	SOCIAL SECURITY ADMINISTR	220	2,795	2,583	3,285	4,828	4,828	4,828
	WORKERS' COMPENSATION	231	67	60	209	704	704	704
	LICENSED INSURANCE	241	21,650	19,531	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	172	252	252	252
	SUPPLIES AND MATERIALS	410	-	-	200	-	-	-
TOTAL GUIDANCE SERVICES			70,017	64,539	80,917	108,348	108,348	108,348

HEALTH SERVICES

1002130182000000	SUPPLIES AND MATERIALS	410	179	138	300	300	300	300
TOTAL HEALTH SERVICES			179	138	300	300	300	300

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
		Actual	Actual	Adopted	Proposed	Approved	Adopted
IMPROVEMENT OF INSTRUCTION SERVICES							
1002210182000000	SUPPLIES AND MATERIALS	410	-	-	200	500	500
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			-	-	200	500	500
EDUCATIONAL MEDIA SERVICES							
1002220182000000	CLASSIFIED SALARIES	112	23,707	24,286	28,013	29,633	29,633
	SUBSTITUTES-CLASSIFIED	122	541	1,280	1,139	1,174	1,174
	PERS PENSION	211	6	88	152	157	157
	PERS IAP	212	1,411	1,467	1,572	1,657	1,657
	PERS UAL	213	2,097	2,237	2,653	2,742	2,742
	OPSRP PENSION	214	2,538	2,583	2,760	2,908	2,908
	SOCIAL SECURITY ADMINISTR	220	1,855	1,956	2,230	2,357	2,357
	WORKERS' COMPENSATION	231	40	48	138	327	327
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	117	123	123
	CLASSIFIED INSURANCE	245	19,140	20,220	20,520	20,820	20,820
	SUPPLIES AND MATERIALS	410	151	382	300	300	300
	LIBRARY BOOKS	430	1,169	756	1,100	1,000	1,000
	NON-CONSUMABLE ITEMS	460	35	-	200	200	200
	COMPUTER SOFTWARE	470	625	625	-	700	700
	DUES & FEES	640	65	65	65	65	65
TOTAL EDUCATIONAL MEDIA SERVICE			53,380	55,992	60,959	64,163	64,163
ASSESSMENT AND TESTING							
1002230182000000	SUPPLIES AND MATERIALS	410	-	-	300	250	250
TOTAL ASSESSMENT AND TESTING			-	-	300	250	250
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240182000000	SUBSTITUTES LICENSE	121	-	201	-	-	-
	ADDITIONAL SALARY	130	122	124	-	-	-
	PERS IAP	212	7	7	-	-	-
	PERS UAL	213	11	28	-	-	-
	OPSRP PENSION	214	13	13	-	-	-
	SOCIAL SECURITY ADM	220	9	25	-	-	-
	WORKERS COMPENSATION	231	0	1	-	-	-
	INST, PROF, TECH,SE	310	25	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	1,100	2,076	2,025	2,025

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
		Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		187	1,500	2,076	2,025	2,025	2,025
OFFICE OF THE PRINCIPAL							
1002410182000000	CLASSIFIED SALARIES	112	48,564	50,878	57,775	61,287	61,287
	ADMINISTRATORS	113	186,638	192,283	197,726	212,240	212,240
	SUBSTITUTES-CLASSIFIED	122	575	129	2,118	2,169	2,169
	PERS PENSION	211	14,414	14,688	14,641	15,537	15,537
	PERS IAP	212	13,660	14,513	15,180	16,246	16,246
	PERS UAL	213	20,395	21,272	23,443	24,537	24,537
	OPSRP PENSION	214	13,428	14,712	15,333	16,503	16,503
	SOCIAL SECURITY ADMINISTR	220	17,768	18,413	19,708	21,091	21,091
	WORKERS' COMPENSATION	231	358	419	1,221	3,041	3,041
	LICENSED INSURANCE	241	17,650	-	-	-	-
	DEFERRED COMP ER	242	4,200	4,200	5,400	6,000	6,000
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1,030	1,103	1,103
	CLASSIFIED INSURANCE	245	38,280	40,440	41,040	41,640	41,640
	ADMIN INSURANCE	249	24,392	44,867	46,731	47,363	47,363
	INST PROGRAM IMP SERVICES	312	219	-	-	-	-
	PROPERTY SERVICES	320	204	241	165	165	165
	REPAIRS & MAINTENANCE	322	-	-	-	-	-
	RENTALS	324	7,107	6,649	8,655	8,655	8,655
	FUEL	326	3	1	-	-	-
	REIMBURSABLE STUDENT	331	13	25	-	-	-
	POSTAGE	353	712	1,782	1,800	1,700	1,700
	PRINTING AND BINDING	355	823	1,177	900	800	800
	SUPPLIES AND MATERIALS	410	781	1,016	3,400	3,100	3,100
	NON-CONSUMABLE ITEMS	460	358	136	300	300	300
	COMPUTER SOFTWARE	470	133	155	400	300	300
	COMPUTER HARDWARE	480	239	-	400	300	300
	DUES & FEES	640	-	-	200	-	-
TOTAL OFFICE OF THE PRINCIPAL			410,915	427,997	457,566	484,077	484,077
CARE AND UPKEEP OF BUILDING SERVICES							
1002542182000000	ELECTRICITY	325	30,716	37,745	38,674	39,834	39,834
	FUEL	326	67,692	72,655	89,020	89,020	89,020
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			98,408	110,400	127,694	128,854	128,854

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2021/2022	2022/2023	2023/2024	2024/205	2024/205	2024/205
			Actual	Actual	Adopted	Proposed	Approved	Adopted
			TECHNOLOGY SERVICES					
1002660182000000	TELEPHONE	351	5,122	5,207	6,085	6,085	6,085	6,085
TOTAL TECHNOLOGY SERVICES			5,122	5,207	6,085	6,085	6,085	6,085
TOTAL REQUIREMENTS: 000 - NO SUBJECT			728,857	773,418	815,828	822,020	822,020	822,020
TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL			2,051,711	2,192,343	2,398,845	2,452,194	2,452,194	2,452,194

ELMIRA HIGH SCHOOL



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS – ELMIRA HIGH SCHOOL

SERVICE AREA DESCRIPTION

Elmira High School (EHS) is a ninth through twelfth grade school with an enrollment of approximately 393 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, music and CTE.

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>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Adopted</i>
Salaries	1,546,783	1,568,883	1,638,874	1,717,241
Associated Payroll Costs	1,037,271	1,085,940	1,170,205	1,185,671
Purchased Services	215,509	270,713	299,663	289,821
Supplies and Materials	24,111	25,464	38,910	38,875
Other Objects	59	1,299	1,000	0
Transfers	195,000	230,000	235,000	235,000
TOTAL EXPENDITURES	3,018,733	3,182,299	3,383,652	3,466,608

GF Budget/Service Level Changes:

- Reduce (.500) FTE for Options Teacher/Coordinator
- Add .6667 FTE for YTP Specialist (previously budgeted in Special Revenue)
- Reduce (1.00) FTE for Foreign Language

Total GF FTE Change: (.8333)

See Special Revenue Section for Non-GF FTE Changes

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
HIGH SCHOOL PROGRAMS							
REQUIREMENTS							
1001131616000000	SUBSTITUTES-LICENSED	121	21,350	26,634	-	-	-
	ADDITIONAL SALARY	130	2,026	-	-	-	-
	PERS PENSION	211	2,605	3,437	-	-	-
	PERS IAP	212	171	21	-	-	-
	PERS UAL	213	2,034	2,361	-	-	-
	OPSRP PENSION	214	403	135	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,793	2,064	-	-	-
	WORKERS' COMPENSATION	231	39	49	-	-	-
	SUPPLIES AND MATERIALS	410	-	491	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			30,422	35,192	-	-	-
YTP							
1001131616012000	CLASSIFIED SALARIES	112	11,155	12,302	10,603	32,839	32,839
	PERS PENSION	211	1,551	1,710	-	-	-
	PERS IAP	212	669	738	636	1,939	1,939
	PERS UAL	213	965	1,076	965	2,923	2,923
	OPSRP PENSION	214	-	-	1,117	3,403	3,403
	SOCIAL SECURITY ADMINISTR	220	756	903	811	2,512	2,512
	WORKERS' COMPENSATION	231	18	21	55	371	371
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	42	131	131
	CLASSIFIED INSURANCE	245	6,379	3,381	6,840	20,820	20,820
	PROF & IMP COSTS NON-INST	318	-	-	200	200	200
	TRAVEL	340	608	683	500	500	500
	PRINTING AND BINDING	355	-	-	-	50	50
	SUPPLIES AND MATERIALS	410	-	-	150	100	100
	DUES AND FEES	640	-	110	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - YOUTH TRANSITION			22,102	20,925	21,919	65,788	65,788
GENERAL CLASSROOM INSTRUCTION							
1001131616050000	CLASSIFIED SALARIES	112	3,133	19,011	21,752	24,549	24,549
	SUBSTITUTES-LICENSED	121	-	-	43,288	44,395	44,395
	ADDITIONAL SALARY	130	-	150	3,000	3,000	3,000
	PERS PENSION	211	-	-	6,189	6,337	6,337

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	188	1,112	1,437	1,598	1,598
	PERS UAL	213	271	1,687	6,192	6,403	6,403
	OPSRP PENSION	214	338	1,999	2,206	2,489	2,489
	SOCIAL SECURITY ADMINISTR	220	229	1,475	5,205	5,504	5,504
	WORKERS' COMPENSATION	231	5	38	336	806	806
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	272	288	288
	CLASSIFIED INSURANCE	245	3,190	20,220	20,520	20,820	20,820
	SUPPLIES AND MATERIALS	410	2,250	1,723	4,000	4,000	4,000
	NON-CONSUMABLE ITEMS	460	-	-	100	-	-
TOTAL HIGH SCHOOL PROGRAMS - GENERAL CLASSROOM INSTRUCTION			9,605	47,415	114,497	120,189	120,189
ENGLISH							
100113161610000	LICENSED SALARIES	111	160,142	166,678	173,107	187,701	187,701
	PERS PENSION	211	9,994	10,194	9,977	10,595	10,595
	PERS IAP	212	9,609	10,001	10,386	11,262	11,262
	PERS UAL	213	13,852	14,584	15,753	16,705	16,705
	OPSRP PENSION	214	9,522	10,072	10,371	11,421	11,421
	SOCIAL SECURITY ADMINISTR	220	11,913	12,503	13,243	14,359	14,359
	WORKERS' COMPENSATION	231	245	289	829	2,091	2,091
	LICENSED INSURANCE	241	60,300	63,900	66,600	67,500	67,500
	DEFERRED COMP ER	242	900	900	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	692	751	751
	SUPPLIES AND MATERIALS	410	668	595	500	500	500
	NON-CONSUMABLE ITEMS	460	80	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - ENGLISH			277,224	289,715	304,158	325,585	325,585
SOCIAL STUDIES							
1001131616110000	LICENSED SALARIES	111	179,127	184,747	188,729	202,437	202,437
	PERS PENSION	211	9,835	10,032	16,646	17,946	17,946
	PERS IAP	212	10,748	11,085	11,324	12,146	12,146
	PERS UAL	213	15,494	16,165	17,174	18,017	18,017
	OPSRP PENSION	214	11,693	12,147	6,763	7,183	7,183
	SOCIAL SECURITY ADMINISTR	220	13,162	13,670	14,438	15,486	15,486
	WORKERS' COMPENSATION	231	270	317	898	2,250	2,250
	LICENSED INSURANCE	241	59,841	60,360	62,909	63,759	63,759
	DEFERRED COMP ER	242	750	1,275	2,550	2,550	2,550

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	755	810	810	810
	SUPPLIES AND MATERIALS	410	-	300	400	400	400	400
	NON-CONSUMABLE ITEMS	460	-	77	100	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES			300,921	310,176	322,686	343,084	343,084	343,084
SCIENCE								
1001131616120000	LICENSED SALARIES	111	215,379	222,385	226,276	240,299	240,299	240,299
	PERS PENSION	211	9,994	10,194	9,977	10,595	10,595	10,595
	PERS IAP	212	12,923	13,343	13,577	14,418	14,418	14,418
	PERS UAL	213	18,630	19,459	20,591	21,387	21,387	21,387
	OPSRP PENSION	214	15,482	16,082	15,969	16,959	16,959	16,959
	SOCIAL SECURITY ADMINISTR	220	16,477	16,926	17,310	18,383	18,383	18,383
	WORKERS' COMPENSATION	231	321	376	1,068	2,664	2,664	2,664
	LICENSED INSURANCE	241	60,300	63,900	66,600	67,500	67,500	67,500
	DEFERRED COMP ER	242	1,800	1,800	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	905	961	961	961
	REPAIRS & MAINTENANCE	322	637	-	400	400	400	400
	SUPPLIES AND MATERIALS	410	1,739	2,535	2,500	3,000	3,000	3,000
	NON-CONSUMABLE ITEMS	460	586	-	-	-	-	-
	COMPUTER SOFTWARE	470	1,965	2,070	2,100	2,100	2,100	2,100
TOTAL HIGH SCHOOL PROGRAMS - SCIENCE			356,232	369,070	379,973	401,366	401,366	401,366
THE ARTS								
1001131616130000	LICENSED SALARIES	111	71,898	73,336	74,619	79,243	79,243	79,243
	PERS IAP	212	4,314	4,400	4,477	4,755	4,755	4,755
	PERS UAL	213	6,219	6,417	6,790	7,053	7,053	7,053
	OPSRP PENSION	214	7,758	7,913	7,857	8,344	8,344	8,344
	SOCIAL SECURITY ADMINISTR	220	5,100	5,259	5,708	6,062	6,062	6,062
	WORKERS' COMPENSATION	231	107	125	354	879	879	879
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	298	317	317	317
	SUPPLIES AND MATERIALS	410	1,384	1,183	1,300	1,300	1,300	1,300
	NON-CONSUMABLE ITEMS	460	-	-	100	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - THE ARTS			116,880	119,933	124,603	131,353	131,353	131,353

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
INSTRUMENTAL MUSIC							
1001131616131000	LICENSED SALARIES	111	15,863	16,953	17,704	19,497	19,497
	ADDITIONAL SALARY	130	3,773	2,062	1,513	2,680	2,680
	PERS IAP	212	458	1,141	1,153	1,331	1,331
	PERS UAL	213	1,699	1,664	1,749	1,974	1,974
	OPSRP PENSION	214	1,114	2,052	2,024	2,335	2,335
	SOCIAL SECURITY ADMINISTR	220	1,279	1,264	1,470	1,697	1,697
	WORKERS' COMPENSATION	231	30	32	92	246	246
	LICENSED INSURANCE	241	6,841	6,347	11,100	11,250	11,250
	DEFERRED COMP ER	242	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	77	89	89
	OTHER INST, PROF & TECH	319	2,600	2,650	2,940	2,900	2,900
	REPAIRS & MAINTENANCE	322	345	25	500	-	-
	PRINTING AND BINDING	355	113	-	-	-	-
	OTHER NON-INSTRUCTION PRO	389	300	530	200	-	-
	SUPPLIES AND MATERIALS	410	294	518	600	500	500
	NON-CONSUMABLE ITEMS	460	394	-	200	400	400
TOTAL HIGH SCHOOL PROGRAMS - INSTRUMENTAL MUSIC			35,101	35,238	41,772	45,349	45,349
CHOIR							
1001131616132000	LICENSED SALARIES	111	15,863	16,953	17,704	19,497	19,497
	ADDITIONAL SALARY	130	2,096	3,708	2,523	2,680	2,680
	PERS IAP	212	801	1,239	1,214	1,331	1,331
	PERS UAL	213	1,553	1,807	1,841	1,974	1,974
	OPSRP PENSION	214	924	2,229	2,130	2,335	2,335
	SOCIAL SECURITY ADMINISTR	220	1,168	1,373	1,547	1,697	1,697
	WORKERS' COMPENSATION	231	27	35	97	248	248
	LICENSED INSURANCE	241	6,841	6,346	11,100	11,250	11,250
	DEFERRED COMP ER	242	-	-	450	448	448
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	81	89	89
	OTHER INST, PROF & TECH	319	(75)	-	-	-	-
	REPAIRS & MAINTENANCE	322	65	-	-	40	40
	PRINTING AND BINDING	355	113	-	-	110	110
	OTHER NON-INSTR PROF TECH	389	300	-	-	300	300
	SUPPLIES AND MATERIALS	410	99	-	-	100	100
TOTAL HIGH SCHOOL PROGRAMS - CHOIR			29,774	33,691	38,687	42,099	42,099

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
DRAMA								
1001131616135000	ADDITIONAL SALARY	130	-	814	871	969	969	969
	PERS IAP	212	-	49	52	58	58	58
	PERS UAL	213	-	71	79	86	86	86
	OPSRP PENSION	214	-	88	92	102	102	102
	SOCIAL SECURITY ADMINISTR	220	-	62	67	74	74	74
	WORKERS' COMPENSATION	231	-	1	6	13	13	13
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3	4	4	4
TOTAL HIGH SCHOOL PROGRAMS - DRAMA			-	1,086	1,170	1,306	1,306	1,306
FOOD AND NUTRITION								
1001131616150000	SUPPLIES AND MATERIALS	410	108	-	1,000	1,000	1,000	1,000
TOTAL HIGH SCHOOL PROGRAMS - FOOD AND NUTRITION			108	-	1,000	1,000	1,000	1,000
MATHEMATICS								
1001131616180000	LICENSED SALARIES	111	189,107	161,489	165,637	185,666	185,666	185,666
	PERS PENSION	211	-	-	5,743	-	-	-
	PERS IAP	212	11,346	8,429	9,938	11,140	11,140	11,140
	PERS UAL	213	16,358	14,130	15,073	16,524	16,524	16,524
	OPSRP PENSION	214	20,405	15,159	12,918	20,983	20,983	20,983
	SOCIAL SECURITY ADMINISTR	220	14,380	12,268	12,671	14,203	14,203	14,203
	WORKERS' COMPENSATION	231	286	282	796	2,070	2,070	2,070
	LICENSED INSURANCE	241	60,300	65,575	66,600	67,500	67,500	67,500
	DEFERRED COMP ER	242	1,800	900	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	663	743	743	743
	SUPPLIES AND MATERIALS	410	219	-	100	100	100	100
	NON-CONSUMABLE ITEMS	460	96	-	100	100	100	100
	COMPUTER SOFTWARE	470	285	900	1,000	1,000	1,000	1,000
TOTAL HIGH SCHOOL PROGRAMS - MATHEMATICS			314,582	279,132	293,939	322,729	322,729	322,729
HEALTH EDUCATION								
1001131616190000	LICENSED SALARIES	111	33,242	26,287	28,177	33,621	33,621	33,621
	PERS IAP	212	1,059	1,577	1,691	2,017	2,017	2,017
	PERS UAL	213	2,876	2,300	2,564	2,992	2,992	2,992
	OPSRP PENSION	214	1,904	2,836	2,967	3,540	3,540	3,540
	SOCIAL SECURITY ADMINISTR	220	2,489	2,011	2,156	2,572	2,572	2,572

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
WORKERS' COMPENSATION	231	51	47	137	377	377	377
LICENSED INSURANCE	241	13,401	14,201	14,800	15,000	15,000	15,000
DEFERRED COMP ER	242	-	-	600	600	600	600
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	113	134	134	134
SUPPLIES AND MATERIALS	410	-	80	200	200	200	200
NON-CONSUMABLE ITEMS	460	-	280	300	300	300	300
TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION		55,021	49,618	53,705	61,353	61,353	61,353

PHYSICAL EDUCATION

1001131616200000	LICENSED SALARIES	111	69,333	75,713	74,619	81,813	81,813	81,813
	PERS IAP	212	4,160	4,543	4,477	4,909	4,909	4,909
	PERS UAL	213	5,997	6,625	6,790	7,281	7,281	7,281
	OPSRP PENSION	214	7,481	8,169	7,857	8,615	8,615	8,615
	SOCIAL SECURITY ADMINISTR	220	4,998	5,792	5,708	6,259	6,259	6,259
	WORKERS' COMPENSATION	231	104	128	352	907	907	907
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	298	327	327	327
	SUPPLIES AND MATERIALS	410	225	1,406	500	500	500	500
	NON-CONSUMABLE ITEMS	460	1,362	193	1,300	1,000	1,000	1,000
TOTAL HIGH SCHOOL PROGRAMS - PHYSICAL EDUCATION			114,661	124,769	125,001	135,011	135,011	135,011

SECOND LANGUAGE

1001131616210000	LICENSED SALARIES	111	144,985	147,885	150,473	81,813	81,813	81,813
	PERS PENSION	211	20,153	20,556	20,118	10,938	10,938	10,938
	PERS IAP	212	8,699	8,873	9,028	4,909	4,909	4,909
	PERS UAL	213	12,541	12,940	13,693	7,281	7,281	7,281
	SOCIAL SECURITY ADMINISTR	220	11,091	11,313	11,511	6,259	6,259	6,259
	WORKERS' COMPENSATION	231	217	251	711	907	907	907
	LICENSED INSURANCE	241	40,200	42,600	44,400	22,500	22,500	22,500
	DEFERRED COMP ER	242	900	1,275	1,800	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	602	327	327	327
	SUPPLIES AND MATERIALS	410	345	300	400	400	400	400
	NON-CONSUMABLE ITEMS	460	168	-	100	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE			239,300	245,993	252,836	136,334	136,334	136,334

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
ATHLETICS								
1005200616230000	FUND MODIFICATIONS	710	195,000	230,000	235,000	235,000	235,000	235,000
TOTAL TRANSFERS OF FUNDS			195,000	230,000	235,000	235,000	235,000	235,000
YEARBOOK								
1001131616255000	ADDITIONAL SALARY	130	-	1,552	1,661	1,763	1,763	1,763
	PERS IAP	212	-	93	100	106	106	106
	PERS UAL	213	-	136	151	157	157	157
	OPSRP PENSION	214	-	168	175	186	186	186
	SOCIAL SECURITY ADMINISTR	220	-	119	127	135	135	135
	WORKERS' COMPENSATION	231	-	3	9	20	20	20
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	7	7	7	7
	OTHER NON-INSTR PROF TECH	389	-	-	900	900	900	900
	SUPPLIES AND MATERIALS	410	-	-	100	100	100	100
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - YEARBOOK			-	2,070	3,330	3,474	3,474	3,474
TECHNOLOGY								
1001131616260000	SUPPLIES AND MATERIALS	410	75	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	-	-	800	800	800	800
	COMPUTER HARDWARE	480	-	-	800	800	800	800
TOTAL HIGH SCHOOL PROGRAMS - TECHNOLOGY			75	-	1,800	1,800	1,800	1,800
OTHER PROGRAMS								
1001131616290000	LICENSED SALARIES	111	28,955	24,679	26,896	30,412	30,412	30,412
	ADDITIONAL SALARY	130	1,547	2,357	-	-	-	-
	PERS PENSION	211	215	328	-	-	-	-
	PERS IAP	212	1,362	1,481	1,614	1,825	1,825	1,825
	PERS UAL	213	2,639	2,366	2,448	2,707	2,707	2,707
	OPSRP PENSION	214	2,283	2,663	2,832	3,202	3,202	3,202
	SOCIAL SECURITY ADMINISTR	220	2,244	2,011	2,058	2,326	2,326	2,326
	WORKERS' COMPENSATION	231	46	47	127	338	338	338
	LICENSED INSURANCE	241	10,298	10,639	11,091	11,241	11,241	11,241
	DEFERRED COMP ER	242	150	150	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	108	122	122	122
TOTAL HIGH SCHOOL PROGRAMS - OTHER PROGRAMS			49,739	46,720	47,624	52,623	52,623	52,623

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ARTS & COMMUNICATION (JOURNALISM)							
1001131616510000	ADDITIONAL SALARY	130	1,522	1,632	1,741	1,941	1,941
	PERS IAP	212	91	98	104	116	116
	PERS UAL	213	132	143	158	173	173
	OPSRP PENSION	214	164	176	183	204	204
	SOCIAL SECURITY ADMINISTR	220	116	125	133	148	148
	WORKERS' COMPENSATION	231	2	3	11	24	24
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	7	8	8
	SUPPLIES AND MATERIALS	410	-	-	500	500	500
	NON-CONSUMABLE ITMES	460	-	-	500	500	500
	COMPUTER HARDWARE	470	-	-	-	100	100
TOTAL HIGH SCHOOL PROGRAMS - ARTS & COMMUNICATION (JOURNALISM)		2,028	2,176	3,337	3,714	3,714	3,714
INDUSTRIAL & ENGINEERING SYSTEMS							
1001131616550000	REPAIRS & MAINTENANCE	322	-	-	500	500	500
	SUPPLIES AND MATERIALS	410	3,022	4,646	3,500	3,000	3,000
	NON-CONSUMABLE ITEMS	460	1,856	-	800	800	800
TOTAL HIGH SCHOOL PROGRAMS -INDUSTRIAL & ENGINEERING SYSTEMS		4,878	4,646	4,800	4,300	4,300	4,300
LEADERSHIP							
1001132616000000	ADDITIONAL SALARY	130	5,112	3,504	3,737	3,969	3,969
	PERS IAP	212	307	210	224	238	238
	PERS UAL	213	442	307	340	353	353
	OPSRP PENSION	214	552	378	394	418	418
	SOCIAL SECURITY ADMINISTR	220	371	268	286	304	304
	WORKERS' COMPENSATION	231	8	6	18	45	45
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	15	16	16
TOTAL EXTRA CURRICULAR HIGH SCHOOL		6,792	4,673	5,014	5,343	5,343	5,343
ATHLETICS							
1001132616230000	NON CONSUMABLE	460	-	105	-	-	-
TOTAL ALTERNATIVE EDUCATION		-	105	-	-	-	-
ALTERNATIVE EDUCATION							
1001280616000000	TUITION PRIVATE SCHOOLS	373	32,199	51,266	56,000	48,000	48,000
TOTAL ALTERNATIVE EDUCATION		32,199	51,266	56,000	48,000	48,000	48,000

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
DISTRICT ALTERNATIVE EDUCATION								
1001283616000000	SUPPLIES AND MATERIALS	410	-	-	500	-	-	-
TOTAL DISTRICT ALTERNATIVE EDUCATION			-	-	500	-	-	-
ESL								
1001291616000000	POSTAGE	353	9	-	-	500	500	500
	SUPPLIES AND MATERIALS	410	29	-	-	-	-	-
TOTAL ENGLISH SECOND LANGUAGE			38	-	-	500	500	500
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	48,458	51,256	59,743	65,791	65,791	65,791
	ADDITIONAL SALARY	130	1,691	1,788	1,887	4,540	4,540	4,540
	PERS IAP	212	3,009	3,183	3,698	4,072	4,072	4,072
	PERS UAL	213	4,338	4,641	5,608	6,040	6,040	6,040
	OPSRP PENSION	214	5,411	5,723	6,490	7,147	7,147	7,147
	SOCIAL SECURITY ADMINISTR	220	3,836	4,058	4,715	5,192	5,192	5,192
	WORKERS' COMPENSATION	231	77	92	293	756	756	756
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	247	271	271	271
	REIMBURSABLE STUDENT TRAN	331	-	-	100	100	100	100
	POSTAGE	353	-	10	300	300	300	300
	PRINTING AND BINDING	355	144	109	800	800	800	800
	SUPPLIES AND MATERIALS	410	75	125	500	500	500	500
	COMPUTER SOFTWARE	470	-	248	300	300	300	300
TOTAL GUIDANCE SERVICES			87,139	92,534	107,781	119,209	119,209	119,209
HEALTH SERVICES								
1002130616000000	SUPPLIES AND MATERIALS	410	-	-	200	250	250	250
	NON CONSUMABLE ITEM	460	-	86	-	-	-	-
TOTAL HEALTH SERVICES			-	86	200	250	250	250

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
EDUCATIONAL MEDIA SERVICE							
1002220616000000	CLASSIFIED SALARIES	112	23,982	23,939	27,976	29,645	29,645
	SUBSTITUTES-CLASSIFIED	122	-	1,267	1,302	1,342	1,342
	PERS PENSION	211	-	-	174	179	179
	PERS IAP	212	1,368	1,494	1,617	1,713	1,713
	PERS UAL	213	2,074	2,236	2,664	2,758	2,758
	OPSRP PENSION	214	2,461	2,699	2,837	3,006	3,006
	SOCIAL SECURITY ADMINISTR	220	1,835	1,955	2,240	2,370	2,370
	WORKERS' COMPENSATION	231	39	49	144	342	342
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	117	124	124
	CLASSIFIED INSURANCE	245	20,735	20,220	20,520	20,820	20,820
	SUPPLIES AND MATERIALS	410	775	741	900	900	900
	LIBRARY BOOKS	430	723	921	1,400	1,400	1,400
	NON-CONSUMABLE ITEMS	460	597	47	100	100	100
	COMPUTER SOFTWARE	470	625	625	700	700	700
	DUES & FEES	640	-	500	-	-	-
TOTAL EDUCATIONAL MEDIA SERVICE			55,214	56,693	62,691	65,399	65,399
ASSESSMENT AND TESTING							
1002230616000000	SUPPLIES AND MATERIALS	410	107	329	400	1,500	1,500
TOTAL ASSESSMENT AND TESTING			107	329	400	1,500	1,500
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240616000000	SUBSTITUTES-LICENSED	121	-	201	-	-	-
	ADDITIONAL SALARY	130	122	124	-	-	-
	PERS PENSION	211	-	28	-	-	-
	PERS IAP	212	7	7	-	-	-
	PERS UAL	213	11	28	-	-	-
	OPSRP PENSION	214	13	13	-	-	-
	SOCIAL SECURITY ADMINISTR	220	9	25	-	-	-
	WORKERS' COMPENSATION	231	0	1	-	-	-
	INST, PROF, TECH SE	310	25	-	-	-	-
	INST PROGRAM IMP SERVICES	312	329	-	2,750	2,588	2,588
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			516	428	2,750	2,588	2,588

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
OFFICE OF THE PRINCIPAL SERVICES							
1002410616000000	CLASSIFIED SALARIES	112	96,176	102,017	116,541	124,316	124,316
	ADMINISTRATORS	113	198,534	195,904	194,677	208,654	208,654
	SUBSTITUTES-LICENSED	121	979	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	1,232	1,248	2,118	2,169	2,169
	ADDITIONAL SALARY	130	-	307	-	-	-
	PERS PENSION	211	20,619	21,265	21,459	22,783	22,783
	PERS IAP	212	17,518	17,909	18,406	19,675	19,675
	PERS UAL	213	25,679	26,178	28,514	29,827	29,827
	OPSRP PENSION	214	15,603	15,699	15,625	16,815	16,815
	SOCIAL SECURITY ADMINISTR	220	22,045	22,112	23,970	25,638	25,638
	WORKERS' COMPENSATION	231	444	518	1,470	3,650	3,650
	LICENSED INSURANCE	241	1,217	-	-	-	-
	DEFERRED COMP ER	242	2,400	3,000	3,990	4,485	4,485
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1,253	1,341	1,341
	CLASSIFIED INSURANCE	245	58,058	60,660	61,560	62,460	62,460
	ADMIN INSURANCE	249	40,755	40,732	42,763	27,791	27,791
	INST PROGRAM IMP SE	312	219	-	-	-	-
	PROPERTY SERVICES	320	204	268	160	165	165
	RENTALS	324	6,561	6,093	10,000	8,655	8,655
	FUEL	326	2	2	-	-	-
	NON-REIMBURSABLE ST	332	12	21	-	-	-
	POSTAGE	353	2,370	2,498	2,200	2,200	2,200
	PRINTING AND BINDING	355	269	222	800	800	800
	OTHER NON-INSTR PROF TECH	389	359	749	600	-	-
	SUPPLIES AND MATERIALS	410	688	3,121	6,500	6,500	6,500
	NON-CONSUMABLE ITEMS	460	118	47	800	220	220
	COMPUTER SOFTWARE	470	1,765	-	-	105	105
	DUES & FEES	640	59	690	1,000	-	-
			513,886	521,260	554,406	568,249	568,249
OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION							
1002490616000000	SUPPLIES AND MATERIALS	410	1,390	1,774	2,260	2,300	2,300
	TOTAL OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION		1,390	1,774	2,260	2,300	2,300

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
CARE AND UPKEEP OF BUILDING SERVICES							
1002542616000000	ELECTRICITY	325	77,382	86,570	98,983	98,983	98,983
	FUEL	326	87,624	116,217	116,685	116,685	116,685
TOTAL CARE AND UPKEEP OF BUILDINGS SRVCS			165,006	202,787	215,668	215,668	215,668
TECHNOLOGY SERVICES							
1002660616000000	TELEPHONE	351	2,535	2,801	3,995	3,995	3,995
TOTAL TECHNOLOGY SERVICES			2,535	2,801	3,995	3,995	3,995
TOTAL REQUIREMENTS: 000 - NO SUBJECT			895,244	969,822	1,011,815	1,033,151	1,033,151
TOTAL REQUIREMENTS - ELMIRA HIGH SCHOOL			3,018,474	3,182,299	3,383,652	3,466,608	3,466,608

NON-OPERATING (TRANSFERS, CONTINGENCIES AND RESERVES)



FERN RIDGE SCHOOL DISTRICT 28J

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

PROGRAM DESCRIPTION

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

Interfund transfers represent transfers of resources between funds or the transfer of equity between. For fiscal year 2024-2025 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$250,000 to the Textbook Fund, \$25,000 to the Technology Fund, \$250,000 to the District Maintenance Fund, and \$100,000 to the PERS Reserve 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>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Adopted</i>
Transfers	760,394	1,255,862	1,844,483	633,500
Other Uses of Funds	-	-	2,103,598	1,806,755
TOTAL EXPENDITURES	760,394	1,255,862	3,948,081	2,440,255

Budget/Service Level Changes:

- Decrease tech reserve transfer by \$150,000 from 23-24.
- Decrease maintenance reserve transfer by \$1,150,000 from 23-24.
- Decreased budgeted contingency to the required board policy of 2% totaling \$382,942.
- Ending Fund Balance budgeted in the amount of \$1,423,813 or 7.75% (policy recommends a minimum of 5%).

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

		2021/2022 Actual	2022/2023 Actual	2023/2204 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
TRANSFER OF FUNDS							
1005200900000000	FUND MODIFICATIONS	710	760,394	1,255,862	1,844,483	633,500	633,500
TOTAL TRANSFERS OF FUNDS			760,394	1,255,862	1,844,483	633,500	633,500
OPERATING CONTINGENCY							
1006110900000000	PLANNED RESERVE - NON DESIGNATED	810	-	-	359,014	382,942	382,942
1006110900000000	PLANNED RESERVE - ODE PAYBACK	812	-	-	-	-	-
1006110900000000	PLANNED RESERVE - SALRY/BENEFFIT	819	-	-	359,014	-	-
TOTAL OPERATING CONTINGENCY			-	-	718,028	382,942	382,942
UNAPPROPRIATED ENDING FUND BALANCE							
1007000900000000	RESERVED FOR NEXT YEAR	820	-	-	1,385,570	1,423,813	1,423,813
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	1,385,570	1,423,813	1,423,813
TOTAL REQUIREMENTS - NON-OPERATING			760,394	1,255,862	3,948,081	2,440,255	2,440,255

SPECIAL REVENUE FUND



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

SPECIAL REVENUE FUNDS:

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 to be 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.

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

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.

CONSTRUCTION EXCISE TAX FUND: This special revenue fund accounts for the Construction Excise tax received.

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

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

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

SOME OF THE FEDERAL & STATE GRANTS WITHIN THE SPECIAL REVENUE FUND:

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.

ARP-HCY: Is federally funded grant program to support the specific needs of homeless children and youth.



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

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.

EARLY LITERACY: The purpose is to increase literacy for children (k-2).

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

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

PERKINS: Is part of the integrated guidance process and is intended to assist school districts in improving secondary and postsecondary-level career and technical education programs.

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.

MEASURE 99: Outdoor School.

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 and self-regulation.



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

Budget/Service Level Changes (Non-General Fund):

Special Revenue-Misc. Grants:

- Reclassified (.667) FTE YTP Specialist to General fund
- Add .10 FTE Tag Teacher

Total (.567) FTE Change

SIA:

- Reduce (.100) FTE for Options Teacher/Coordinator
- Reduce (.750) FTE for School Nurse
- Reduce (.275) FTE for Options Instructional Assistant

Total (1.125) FTE Change

Title I:

- Reduce (.875) FTE Classified IA
- Reduce (1.000) FTE Title I Teacher

Total (1.875) FTE Change

Early Literacy:

- Add .750 FTE Early Literacy Teacher

Total .750 FTE Change

Athletics:

- Reduce (.400) FTE for Athletic Trainer

Total (.400) FTE Change

Total Special Revenue FTE Change: (3.217)

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
RESOURCES							
R1130	CONSTRUCTION EXCISE TAX	80,709	51,221	20,000	100,000	100,000	100,000
R1411	TRANS FEES FROM INDIVUA	-	-	-	-	-	-
R1500	EARNINGS ON INVESTMENTS	17,136	107,483	-	125,000	125,000	125,000
R1610	DAILY SALES REIMBURSEAB	12,148	149,708	145,000	150,000	150,000	150,000
R1630	SPECIAL FUNCTIONS	-	2,300	8,045	8,045	8,045	8,045
R1710	ADMISSION FEES	39,881	21,152	22,000	22,000	22,000	22,000
R1740	FEES	80,008	59,043	54,000	54,000	54,000	54,000
R1760	CLUB FUND RAISING	-	-	-	-	-	-
R1790	OTHER CURRICULAR ACTIVI	-	-	-	-	-	-
R1791	EHS REVENUE	139,482	258,634	143,509	201,724	201,724	201,724
R1792	FRMS REVENUE	19,905	17,867	21,488	13,450	13,450	13,450
R1793	VES REVENUE	11,793	6,821	13,203	6,254	6,254	6,254
R1794	EES REVENUE	15,296	8,890	16,117	6,471	6,471	6,471
R1920	CONT. DONATION PRIV SRC	62,881	69,486	73,877	85,150	85,150	85,150
R1943	SERVICES PROVIDED OTHER	-	1,896	-	-	-	-
R1990	MISCELLANEOUS	36,563	112,694	21,354	16,354	16,354	16,354
R3101	STATE SCHOOL FUND	527,344	712,691	774,716	812,999	812,999	812,999
R3299	OTHER RESTRICTED GRANTS	1,690,333	1,914,113	1,800,124	1,889,735	1,889,735	1,889,735
R4500	RESTRICTED FR FED GOV/S	2,524,652	2,003,717	3,299,608	1,998,542	1,998,542	1,998,542
R4541	NATIONAL SCHOOL LUNCH	536,622	299,439	275,000	275,000	275,000	275,000
R4542	NATIONAL SCHOOL BREAKFA	143,123	71,681	79,992	100,000	100,000	100,000
R4590	FEDERAL COMMODITIES	44,677	50,030	36,226	45,000	45,000	45,000
R4700	GRANTS FR FED/INTERMEDI	157,757	74,535	311,648	317,177	317,177	317,177
R5200	INTERFUND TRANSFERS	955,394	1,485,862	2,162,428	868,500	868,500	868,500
R5300	SALE OF FIXED ASSESTS	-	209,808	-	-	-	-
R5400	RESOURCES-BEG. FUND BAL	4,341,647	4,567,138	5,112,756	6,509,140	6,509,140	6,509,140
		11,437,351	12,256,209	14,391,091	13,604,541	13,604,541	13,604,541

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
FOOD SERVICE								
REQUIREMENTS								
2013100501000000	PROPERTY SERVICES	320	-	-	5,000	5,000	5,000	5,000
	REPAIRS & MAINTENANCE	322	20,352	13,368	25,000	25,000	25,000	25,000
	FUEL	326	1,383	1,045	1,325	1,325	1,325	1,325
	TELEPHONE	351	-	-	600	600	600	600
	POSTAGE	353	-	317	600	600	600	600
	PRINTING AND BINDING	355	-	-	500	500	500	500
	OTHER NON-INSTR PROF TECH	389	3,492	1,520	1,400	1,400	1,400	1,400
	OTHER GEN PROF, TECH SRVS	390	492,542	446,537	534,000	550,000	550,000	550,000
	SUPPLIES AND MATERIALS	410	1,029	408	600	600	600	600
	FOOD	450	44,677	50,030	57,119	57,250	57,250	57,250
	NON-CONSUMABLE ITEMS	460	3,623	9,976	4,000	10,000	10,000	10,000
	COMPUTER SOFTWARE	470	7,653	-	1,700	700	700	700
	COMPUTER HARDWARE	480	7,000	658	12,919	12,000	12,000	12,000
	DEPRECIABLE EQUIPMENT	540	74,290	6,489	80,983	171,570	171,570	171,570
	DUES & FEES	640	1,974	1,487	4,000	5,000	5,000	5,000
TOTAL FOOD SERVICE REQUIREMENTS			658,013	531,835	729,746	841,545	841,545	841,545
TOTAL FOOD SERVICE REQUIREMENTS			658,013	531,835	729,746	841,545	841,545	841,545
SPECIAL REVENUE ELEMENTARY EXTRACURRICULAR								
REQUIREMENTS								
2021111179000000	SUPPLIES AND MATERIALS	410	2,653	3,631	1,846	1,846	1,846	1,846
	NON-CONSUMABLE ITEMS	460	-	926	2,000	2,000	2,000	2,000
TOTAL ELMIRA ELEMENTARY PROGRAMS			2,653	4,556	3,846	3,846	3,846	3,846
2021111346000000	SUPPLIES AND MATERIALS	410	-	-	5,245	5,245	5,245	5,245
	NON-CONSUMABLE ITEMS	460	-	-	563	563	563	563
TOTAL VENETA ELEMENTARY PROGRAMS			-	-	5,808	5,808	5,808	5,808
2021113179000000	OTHER NON-INSTR PR	389	-	50	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	1,000	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	884	998	500	500	500	500
	NON-CONSUMABLE ITEMS	460	366	-	343	343	343	343
	COMPUTER SOFTWARE	470	352	161	500	500	500	500
TOTAL ELMIRA ELEMENTARY EXTRACURRICULAR			1,603	1,209	2,343	2,343	2,343	2,343

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2021113346000000	INSTRUCTION SERVICES	311	5,751	-	-	-	-	-
	OTHER NON-INSTR PR	389	-	50	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	1,000	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	131	1,813	750	750	750	750
	NON-CONSUMABLE ITEMS	460	790	-	1,099	1,099	1,099	1,099
	TOTAL VENETA ELEMENTARY EXTRACURRICULAR		6,672	1,863	2,849	2,849	2,849	2,849
2021121000000000	SUPPLIES AND MATERIALS	410	79	-	-	-	-	-
	TOTAL MIDDLE SCHOOL PROGRAMS		79	-	-	-	-	-
2021122000000000	SUPPLIES AND MATERIALS	410	870	-	2,534	2,534	2,534	2,534
	NON-CONSUMABLE ITEMS	460	992	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	567	-	-	-	-
	TOTAL MIDDLE SCHOOL EXTRACURRICULAR		1,862	567	2,534	2,534	2,534	2,534
2021132616000000	SUPPLIES AND MATERIALS	410	-	-	2,080	2,080	2,080	2,080
	TOTAL HIGH SCHOOL EXTRACURRICULAR		-	-	2,080	2,080	2,080	2,080
2021210179000000	SUBSTITUTES-CLASSIFIED	122	-	-	-	-	-	-
	ADDITIONAL SALARY	130	699	-	-	-	-	-
	PERS IAP	212	42	-	-	-	-	-
	PERS UAL	213	61	-	-	-	-	-
	OPSRP PENSION	214	75	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	53	-	-	-	-	-
	WORKERS' COMPENSATION	231	2	-	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	5,252	5,252	5,252	5,252
	SUPPLIES AND MATERIALS	410	759	314	-	-	-	-
	PERIODICALS	440	53	2,367	-	-	-	-
	DUES & FEES	640	65	65	-	-	-	-
	TOTALE ELMIRA ELEMENTARY TALENTED AND GIFTED		1,809	2,746	5,252	5,252	5,252	5,252
2021210346000000	INSTRUCTION SERVICES	311	2,475	3,400	6,873	6,873	6,873	6,873
	SUPPLIES AND MATERIALS	410	2,908	667	-	-	-	-
	LIBRARY BOOKS	430	-	-	-	-	-	-
	PERIODICALS	440	183	1,943	-	-	-	-
	NON-CONSUMABLE ITE	460	71	-	-	-	-	-
	TOTAL VENETA ELEMENTARY TALENTED AND GIFTED		5,637	6,011	6,873	6,873	6,873	6,873

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2021210182000000	INSTRUCTION SERVICES	311	-	-	17,358	17,358	17,358	17,358
	NON-CONSUMABLE ITEM	460	-	-	-	-	-	-
TOTAL MIDDLE SCHOOL TALENTED AND GIFTED			-	-	17,358	17,358	17,358	17,358
2021210616000000	SUBSTITUTES-LICENSED	121	783	-	-	-	-	-
	PERS PENSION	211	82	-	-	-	-	-
	PERS UAL	213	68	-	-	-	-	-
	OPSRP	214	21	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	60	-	-	-	-	-
	WORKERS' COMPENSATION	231	2	-	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	15,372	16,300	16,300	16,300
	FUEL	326	96	44	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	127	117	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,264	1,637	-	-	-	-
	LIBRARY	430	158	-	-	-	-	-
	NON-CONSUMABLES	460	446	-	-	-	-	-
TOTAL HIGH SCHOOL TALENTED AND GIFTED			3,107	1,798	15,372	16,300	16,300	16,300
2022110000000000	SUPPLIES AND MATERIALS	410	-	325	2,196	2,196	2,196	2,196
TOTAL ATTENDANCE & SOCIAL WORK			-	325	2,196	2,196	2,196	2,196
2022120616000000	SUBSTITUTES-LICENSED	121	196	-	-	-	-	-
	PERS PENSION	211	27	-	-	-	-	-
	PERS UAL	213	17	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	15	-	-	-	-	-
	WORKERS COMP	231	1	-	-	-	-	-
	FUEL	326	17	25	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	38	123	-	-	-	-
	TRAVEL	340	-	34	-	-	-	-
	SUPPLIES AND MATERIALS	410	462	398	21,795	17,095	17,095	17,095
	COMPUTER HARDWARE	480	-	-	-	-	-	-
TOTAL GUIDANCE SERVICES			773	581	21,795	17,095	17,095	17,095
2022210000000000	SUBSTITUTES-LICENSE	121	-	201	-	-	-	-
	PERS PENSION	211	-	28	-	-	-	-
	PERS UAL	213	-	18	-	-	-	-
	SOCIAL SECURITY ADM	220	-	15	-	-	-	-
	WORKERS COMP	231	-	1	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	SUPPLIES AND MATERIALS	410	-	-	3,528	3,528	3,528	3,528
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			-	263	3,528	3,528	3,528	3,528
2022220000000000	LIBRARY BOOKS	430	546	-	1,054	1,054	1,054	1,054
TOTAL EDUCATIONAL MEDIA SERVICES			546	-	1,054	1,054	1,054	1,054
2022410179000000	OTHER NON-INSTR PROF TECH	389	-	-	1,000	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	19	2,236	2,468	1,000	1,000	1,000
TOTAL OFFICE OF THE PRINCIPAL SERVICES EE			19	2,236	3,468	2,000	2,000	2,000
2022410346000000	INST. PROF. TECH SERVICES	310	75	-	1,000	1,500	1,500	1,500
	SUPPLIES AND MATERIALS	410	947	2,328	2,879	2,879	2,879	2,879
TOTAL OFFICE OF THE PRINCIPAL SERVICES VE			1,022	2,328	3,879	4,379	4,379	4,379
2022410182000000	SUPPLIES AND MATERIALS	410	46	102	2,451	1,000	1,000	1,000
TOTAL OFFICE OF THE PRINCIPAL SERVICES FRMS			46	102	2,451	1,000	1,000	1,000
2022410616000000	SUPPLIES AND MATERIALS	410	976	452	2,080	3,500	3,500	3,500
TOTAL OFFICE OF THE PRINCIPAL SERVICES EHS			976	452	2,080	3,500	3,500	3,500
2022550346000000	FUEL	326	8	10	-	2,000	2,000	2,000
	NON-REIMBURSABLE STUDENT	332	89	231	-	-	-	-
TOTAL STUDENT TRANSPORTATION			96	241	-	2,000	2,000	2,000
2022649000000000	ADDITIONAL SALARY	130	-	674	-	-	-	-
	PERS IAP	212	-	39	-	-	-	-
	PERS UAL	213	-	57	-	-	-	-
	OPSRP PENSION	214	-	71	-	-	-	-
	SOCIAL SECURITY ADM	220	-	50	-	-	-	-
	WORKERS COMP	231	-	2	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	736	4,709	5,000	5,000	5,000
TOTAL OTHER STAFF SERVICES			-	1,629	4,709	5,000	5,000	5,000
2023300000000000	PROPERTY SERVICES	320	-	121	1,000	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	2,016	370	4,000	4,000	4,000	4,000
	NON-CONSUMABLE	460	5,819	-	-	1,000	1,000	1,000
	DUES & FEES	640	-	-	10,000	10,000	10,000	10,000
Subtotal misc. community services			7,835	491	15,000	16,000	16,000	16,000

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2023390616000000	SUPPLIES AND MATERIALS	410	11,334	-	20,000	20,000	20,000	20,000
Subtotal Christian Trust			11,334	-	20,000	20,000	20,000	20,000
2023390616000110	SUPPLIES AND MATERIALS	410	-	-	877	150	150	150
Subtotal Roberts Trust			-	-	877	150	150	150
2023390616000110	SUPPLIES AND MATERIALS	410	37,903	17,834	30,000	40,000	40,000	40,000
Subtotal Montgomery Trust			37,903	17,834	30,000	40,000	40,000	40,000
2023390616000111	SUPPLIES AND MATERIALS	410	-	-	18,000	20,000	20,000	20,000
Subtotal Swanson Trust			-	-	18,000	20,000	20,000	20,000
TOTAL COMMUNITY SERVICE			57,072	18,325	83,877	96,150	96,150	96,150
TOTAL SPECIAL REVENUE REQUIREMENTS			83,971	45,232	193,351	203,144	203,144	203,144

TEXTBOOKS ELEMENTARY

REQUIREMENTS

2031111000000000	TEXTBOOKS	420	92,761	-	125,000	125,000	125,000	125,000
	COMPUTER SOFTWARE	470	770	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			93,532	-	125,000	125,000	125,000	125,000
2031121000000000	TEXTBOOKS	420	52,476	-	62,500	62,500	62,500	62,500
	COMPUTER SOFTWARE	470	514	514	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH PROGRAMS			52,990	514	62,500	62,500	62,500	62,500
2031131000000000	TEXTBOOKS	420	73,228	-	62,500	62,500	62,500	62,500
	COMPUTER SOFTWARE	470	514	514	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			73,742	514	62,500	62,500	62,500	62,500
TOTAL TEXT BOOK REQUIREMENTS			220,263	1,027	250,000	250,000	250,000	250,000

GENERAL ATHLETICS

REQUIREMENTS

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
2041132616230000	ADMINISTRATORS	113	-	9,272	16,223	17,633	17,633
	CONFIDENTIAL	114	24,888	-	26,785	5,423	5,423
	SUBSTITUTES-LICENSED	121	2,938	3,618	3,379	3,465	3,465
	SUBSTITUTES-CLASSIFIED	122		49		-	-
	ADDITIONAL SALARY	130	16,197	5,846	6,245	6,786	6,786
	TRAVEL STIPEND	135	600		-	-	-
	PERS PENSION	211	299	433	652	664	664
	PERS IAP	212	2,511	903	2,955	1,791	1,791
	PERS UAL	213	3,857	1,643	4,789	2,964	2,964
	OPSRP PENSION	214	4,558	1,677	5,028	2,984	2,984
	SOCIAL SECURITY ADMINISTR	220	3,368	1,425	4,026	2,548	2,548
	WORKERS' COMPENSATION	231	124	54	356	473	473
	LICENSED INSURANCE	241	21,650	-	21,300	-	-
	DEFERRED COMP ER	242	-	-	510	375	375
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	211	133	133
	ADMIN INSURANCE	249	-	2,330	4,079	4,134	4,134
	REPAIRS & MAINTENANCE	322	-	251	500	2,500	2,500
	RENTALS	324	-	-	1,500	4,000	4,000
	FUEL	326	7,608	9,653	12,000	15,000	15,000
	NON-REIMBURSABLE STUDENT	332	15,789	24,501	24,000	26,250	26,250
	TRAVEL	340	415	2,074	1,000	1,000	1,000
	OTHER NON-INSTR PROF TECH	389	1,115	1,115	1,200	3,680	3,680
	OTHER GEN PROF, TEC	390		-		150	150
	SUPPLIES AND MATERIALS	410	2,885	5,838	5,000	7,500	7,500
	NON-CONSUMABLE ITEMS	460	1,632	3,716	7,500	5,000	5,000
	COMPUTER HARDWARE	480	-	-	-	250	250
	DUES & FEES	640	1,261	1,802	1,750	2,000	2,000
TOTAL GENERAL ATHLETICS			111,696	76,200	150,988	116,703	116,703
2041132616230010	ADDITIONAL SALARY	130	19,120	19,073	18,786	20,568	20,568
	PERS PENSION	211	1,756	1,791	2,142	2,295	2,295
	PERS IAP	212	408	579	552	623	623
	PERS UAL	213	1,654	1,669	1,710	1,831	1,831
	OPSRP PENSION	214	367	668	291	358	358
	SOCIAL SECURITY ADMINISTR	220	1,448	1,453	1,437	1,573	1,573
	WORKERS' COMPENSATION	231	54	54	91	231	231
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	75	82	82
	REPAIRS & MAINTENANCE	322	175	312	480	480	480

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	RENTALS	324	4,650	6,250	7,500	7,500	7,500	7,500
	OTHER GEN PROF, TECH SRVS	390	1,724	3,053	5,000	5,100	5,100	5,100
	SUPPLIES AND MATERIALS	410	32	-	2,000	1,400	1,400	1,400
	NON-CONSUMABLE ITEMS	460	164	10,209	4,600	1,000	1,000	1,000
	DUES & FEES	640	85	85	100	100	100	100
TOTAL FOOTBALL			31,637	45,196	44,764	43,141	43,141	43,141
2041132616230011	ADDITIONAL SALARY	130	3,435	3,673	3,920	4,374	4,374	4,374
	PERS IAP	212	-	-	235	262	262	262
	PERS UAL	213	297	321	357	389	389	389
	OPSRP PENSION	214	-	-	413	461	461	461
	SOCIAL SECURITY ADMINISTR	220	263	281	300	335	335	335
	WORKERS' COMPENSATION	231	10	10	18	49	49	49
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	16	17	17	17
	RENTALS	324	-	-	275	250	250	250
	OTHER GEN PROF, TECH SRVS	390	874	1,334	2,000	4,389	4,389	4,389
	SUPPLIES AND MATERIALS	410	224	-	350	350	350	350
	NON-CONSUMABLE ITEMS	460	2,674	-	250	4,232	4,232	4,232
	DUES & FEES	640	85	85	100	175	175	175
TOTAL GIRLS SOCCER			7,862	5,705	8,234	15,283	15,283	15,283
2041132616230012	ADDITIONAL SALARY	130	4,164	4,459	4,537	3,969	3,969	3,969
	PERS PENSION	211	579	620	-	-	-	-
	PERS IAP	212	250	-	-	-	-	-
	PERS UAL	213	360	390	413	353	353	353
	OPSRP PENSION	214	-	-	-	418	418	418
	SOCIAL SECURITY ADMINISTR	220	319	341	347	304	304	304
	WORKERS' COMPENSATION	231	12	13	22	44	44	44
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	18	16	16	16
	RENTALS	324	-	-	-	250	250	250
	OTHER GEN PROF, TECH SRVS	390	1,671	1,177	2,000	4,389	4,389	4,389
	SUPPLIES AND MATERIALS	410	32	-	350	350	350	350
	NON-CONSUMABLE ITEMS	460	2,805	-	250	4,232	4,232	4,232
	DUES & FEES	640	85	85	100	175	175	175
TOTAL BOYS SOCCER			10,276	7,084	8,037	14,500	14,500	14,500
2041132616230013	ADDITIONAL SALARY	130	6,284	6,616	7,068	7,750	7,750	7,750
	PERS IAP	212	137	397	149	159	159	159

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	PERS UAL	213	198	579	643	690	690	690
	OPSRP PENSION	214	247	714	-	816	816	816
	SOCIAL SECURITY ADMINISTR	220	481	506	541	593	593	593
	WORKERS' COMPENSATION	231	18	20	35	86	86	86
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	28	31	31	31
	OTHER GEN PROF, TECH SRVS	390	1,916	2,359	3,500	4,772	4,772	4,772
	SUPPLIES AND MATERIALS	410	-	82	50	50	50	50
	NON-CONSUMABLE ITEMS	460	2,349	108	200	2,360	2,360	2,360
	DUES & FEES	640	600	310	300	700	700	700
TOTAL VOLLEYBALL			12,229	11,691	12,514	18,007	18,007	18,007
2041132616230014	ADDITIONAL SALARY	130	8,880	9,216	9,541	10,132	10,132	10,132
	PERS PENSION	211	811	827	-	1,355	1,355	1,355
	PERS IAP	212	350	357	363	386	386	386
	PERS UAL	213	768	806	868	902	902	902
	OPSRP PENSION	214	-	-	809	-	-	-
	SOCIAL SECURITY ADMINISTR	220	679	705	730	775	775	775
	WORKERS' COMPENSATION	231	25	26	47	112	112	112
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	38	41	41	41
	OTHER GEN PROF, TECH SRVS	390	3,669	3,942	6,500	7,885	7,885	7,885
	SUPPLIES AND MATERIALS	410	-	-	150	100	100	100
	NON-CONSUMABLE ITEMS	460	314	-	3,600	200	200	200
	DUES & FEES	640	85	85	250	100	100	100
TOTAL GIRLS BASKETBALL			15,581	15,964	22,896	21,988	21,988	21,988
2041132616230015	ADDITIONAL SALARY	130	7,843	10,967	11,720	13,061	13,061	13,061
	PERS PENSION	211	-	-	444	-	-	-
	PERS UAL	213	678	960	1,067	1,162	1,162	1,162
	SOCIAL SECURITY ADMINISTR	220	600	839	897	999	999	999
	WORKERS' COMPENSATION	231	22	31	56	147	147	147
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	47	52	52	52
	OTHER GEN PROF, TECH SRVS	390	4,767	4,360	6,500	7,885	7,885	7,885
	SUPPLIES AND MATERIALS	410	-	-	150	100	100	100
	NON-CONSUMABLE ITEMS	460	-	-	3,600	200	200	200
	DUES & FEES	640	85	585	250	100	100	100
TOTAL BOYS BASKETBALL			13,995	17,741	24,731	23,706	23,706	23,706
2041132616230016	ADDITIONAL SALARY	130	9,179	9,512	9,104	9,832	9,832	9,832

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	876	893	809	860	860
	PERS IAP	212	-	-	363	386	386
	PERS UAL	213	794	832	828	875	875
	SOCIAL SECURITY ADMINISTR	220	702	728	696	752	752
	WORKERS' COMPENSATION	231	26	27	46	109	109
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	36	39	39
	OTHER GEN PROF, TECH SRVS	390	755	193	3,500	1,422	1,422
	SUPPLIES AND MATERIALS	410	-	-	200	200	200
	NON-CONSUMABLE ITEMS	460	5,478	-	1,223	6,570	6,570
	DUES & FEES	640	1,865	3,386	3,500	3,500	3,500
TOTAL WRESTLING			19,674	15,570	20,305	24,545	24,545
2041132616230017	ADDITIONAL SALARY	130	6,479	6,821	7,285	8,128	8,128
	PERS IAP	212	-	140	-	-	-
	PERS UAL	213	560	597	663	723	723
	OPSRP PENSION	214	-	252	-	-	-
	SOCIAL SECURITY ADMINISTR	220	496	522	557	622	622
	WORKERS' COMPENSATION	231	19	20	36	91	91
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	29	33	33
	RENTALS	324	320	404	-	500	500
	OTHER GEN PROF, TECH SRVS	390	2,955	2,666	5,500	5,661	5,661
	SUPPLIES AND MATERIALS	410	575	516	500	500	500
	NON-CONSUMABLE ITEMS	460	-	3,038	200	200	200
	DUES & FEES	640	85	85	100	100	100
TOTAL BASEBALL			11,488	15,060	14,870	16,558	16,558
2041132616230018	ADDITIONAL SALARY	130	4,401	7,326	7,527	7,496	7,496
	PERS UAL	213	381	641	685	667	667
	SOCIAL SECURITY ADMINISTR	220	337	560	576	573	573
	WORKERS' COMPENSATION	231	12	21	36	85	85
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	30	30	30
	RENTALS	324	320	404	-	500	500
	OTHER GEN PROF, TECH SRVS	390	1,796	2,560	5,500	5,661	5,661
	SUPPLIES AND MATERIALS	410	176	63	500	500	500
	NON-CONSUMABLE ITEMS	460	331	-	3,600	200	200
	DUES & FEES	640	85	1,835	100	100	100
TOTAL SOFTBALL			7,838	13,410	18,554	15,812	15,812

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2041132616230019	ADDITIONAL SALARY	130	16,317	17,584	17,909	18,964	18,964	18,964
	PERS PENSION	211	661	707	1,579	1,626	1,626	1,626
	PERS IAP	212	620	849	1,311	1,402	1,402	1,402
	PERS UAL	213	1,411	1,539	1,630	1,688	1,688	1,688
	OPSRP PENSION	214	602	978	642	717	717	717
	SOCIAL SECURITY ADMINISTR	220	1,236	1,337	1,370	1,451	1,451	1,451
	WORKERS' COMPENSATION	231	48	52	87	211	211	211
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	72	76	76	76
	RENTALS	324	-	-	400	350	350	350
	OTHER GEN PROF, TECH SRVS	390	-	80	150	200	200	200
	SUPPLIES AND MATERIALS	410	-	-	500	500	500	500
	NON-CONSUMABLE ITEMS	460	500	6,347	500	500	500	500
	DUES & FEES	640	900	807	1,500	1,500	1,500	1,500
TOTAL TRACK			22,296	30,279	27,650	29,185	29,185	29,185
2041132616230020	ADDITIONAL SALARY	130	3,969	4,247	4,537	4,818	4,818	4,818
	PERS PENSION	211	-	-	607	644	644	644
	PERS IAP	212	238	255	272	289	289	289
	PERS UAL	213	343	372	413	429	429	429
	OPSRP PENSION	214	428	458	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	304	325	347	369	369	369
	WORKERS' COMPENSATION	231	11	12	22	54	54	54
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	18	19	19	19
	OTHER GEN PROF, TECH SRVS	390	254	95	100	150	150	150
	SUPPLIES AND MATERIALS	410	-	-	250	250	250	250
	NON-CONSUMABLE ITEMS	460	-	-	200	200	200	200
	DUES & FEES	640	1,074	1,002	1,500	1,500	1,500	1,500
TOTAL CROSS COUNTRY			6,621	6,766	8,266	8,722	8,722	8,722
2041132616230021	ADDITIONAL SALARY	130	-	-	4,149	4,629	4,629	4,629
	PERS IAP	212	-	-	249	278	278	278
	PERS UAL	213	-	-	378	412	412	412
	OPSRP PENSION	214	-	-	437	487	487	487
	SOCIAL SECURITY ADMINISTR	220	-	-	317	354	354	354
	WORKERS' COMPENSATION	231	-	-	111	142	142	142
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	17	19	19	19

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
TOTAL CHEER	DUES & FEES	640	-	200	5,000	2,620	2,620	2,620
			-	200	10,658	8,941	8,941	8,941
2041132616230024	ADDITIONAL SALARY	130	-	-	1,377	1,530	1,530	1,530
	PERS PENSION	211	-	-	184	205	205	205
	PERS IAP	212	-	-	83	92	92	92
	PERS UAL	213	-	-	125	136	136	136
	SOCIAL SECURITY ADMINISTR	220	-	-	105	117	117	117
	WORKERS' COMPENSATION	231	-	-	7	18	18	18
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	6	6	6	6
	DUES & FEES	640	-	-	500	500	500	500
TOTAL UNIFIED BASKETBALL			-	-	2,387	2,604	2,604	2,604
2046110000000000	RESERVE CONTINGENCY	815	-	-	-	35,000	35,000	35,000
TOTAL OPERATING CONTINGENCY			-	-	-	35,000	35,000	35,000
2047000900000000	RESERVED FOR NEXT YEAR	820	-	-	25,000	50,000	50,000	50,000
TOTAL UNAPPOPRIATED FUND BALANCE			-	-	25,000	50,000	50,000	50,000
TOTAL ATHLETICS REQUIREMENTS			271,194	260,867	399,854	444,695	444,695	444,695
VENETA ELEMENTARY STUDENT BODY								
REQUIREMENTS								
2051113346000000	SUPPLIES AND MATERIALS	410	6,994	8,421	16,023	7,613	7,613	7,613
TOTAL ELEMENTARY EXTRACURRICULAR			6,994	8,421	16,023	7,613	7,613	7,613
TOTAL VENETA STUDENT BODY REQUIREMENTS			6,994	8,421	16,023	7,613	7,613	7,613
ELMIRA HIGH SCHOOL STUDENT BODY								
REQUIREMENTS								
2061132616000000	SUPPLIES AND MATERIALS	410	114,151	184,686	426,156	468,971	468,971	468,971
TOTAL HIGH SCHOOL EXTRACURRICULAR			114,151	184,686	426,156	468,971	468,971	468,971
TOTAL ELMIRA HIGH SCHOOL STUDENT BODY REQUIREMENTS			114,151	184,686	426,156	468,971	468,971	468,971
OUTDOOR SCHOOL FUND								
REQUIREMENTS								

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2071113000000000	SUBSTITUTES-LICENSED	121	783	2,513	4,223	4,331	4,331	4,331
	ADDITIONAL SALARY	130	-	9,000	2,000	2,000	2,000	2,000
	PERS PENSION	211	109	682	565	579	579	579
	PERS IAP	212	-	356	120	120	120	120
	PERS UAL	213	68	1,001	566	563	563	563
	OPSRP PENSION	214	-	683	211	211	211	211
	SOCIAL SECURITY ADMINISTR	220	60	870	476	484	484	484
	WORKERS' COMPENSATION	231	2	32	24	71	71	71
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	31	25	25	25
	INSTRUCTION SERVICE	311		4,200		-	-	-
	PROPERTY SERVICES	320	15,997	7,020	37,000	35,578	35,578	35,578
	FUEL	326	30	233	700	250	250	250
	REIMBURSABLE STUDENT TRAN	331	39	452	1,000	450	450	450
	TRAVEL	340	-	215	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	5,500	-	5,000	5,000	5,000
	SUPPLIES AND MATERIALS	410	130	1,960	1,300	2,000	2,000	2,000
	GRANT INDIRECT CHARGES	690	502	500	-	500	500	500
	TOTAL ELEMENTARY EXTRACURRICULAR		17,720	35,218	48,216	52,162	52,162	52,162
	TOTAL OUTDOOR SCHOOL REQUIREMENTS		17,720	35,218	48,216	52,162	52,162	52,162
ELMIRA ELEMENTARY STUDENT BODY								
	REQUIREMENTS							
2081113179000000	SUPPLIES AND MATERIALS	410	6,469	9,284	18,430	6,164	6,164	6,164
	TOTAL ELEMENTARY EXTRACURRICULAR		6,469	9,284	18,430	6,164	6,164	6,164
	TOTAL ELMIRA ELEMENTARY STUDENT BODY REQUIREMENTS		6,469	9,284	18,430	6,164	6,164	6,164
FERN RIDGE MIDDLE SCHOOL STUDENT BODY								
	REQUIREMENTS							
2091122182000000	SUPPLIES AND MATERIALS	410	11,504	14,747	54,627	55,556	55,556	55,556
	TOTAL MIDDLE SCHOOL EXTRACURRICULAR		11,504	14,747	54,627	55,556	55,556	55,556
	TOTAL FRMS STUDENT BODY REQUIREMENTS		11,504	14,747	54,627	55,556	55,556	55,556
GENYOUTH GRANT								
	REQUIREMENTS							

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2111111000000000	NON-CONSUMABLE ITEMS	460	-	1,449	2,207	-	-	-
TOTAL ELEMENTARY PROGRAMS			-	1,449	2,207	-	-	-
2113100501000000	NON-CONSUMABLE	460	298	-	-	-	-	-
TOTAL FOOD SERVICE			298	-	-	-	-	-
TOTAL CONT. DONATION PRIV SERVICE REQUIREMENTS			298	1,449	2,207	-	-	-
ESSER I								
REQUIREMENTS								
2121288128000000	CHARTER SCHOOL PAYMENT	360	3,958	-	-	-	-	-
TOTAL CHARTER SCHOOLS			3,958	-	-	-	-	-
TOTAL ESSER I GRANT REQUIREMENTS			3,958	-	-	-	-	-
ESSER II								
REQUIREMENTS								
2131111000000000	ADDITIONAL SALARY	130	1,314	-	-	-	-	-
	PERS IAP	212	36	-	-	-	-	-
	PERS UAL	213	113	-	-	-	-	-
	OPSRP PENSION	214	65	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	98	-	-	-	-	-
	WORKERS' COMPENSATION	231	4	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,000	-	-	-	-	-
	TEXTBOOKS	420	94,774	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,806	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			99,210	-	-	-	-	-
2131121182000000	ADDITIONAL SALARY	130	176	-	-	-	-	-
	PERS IAP	212	11	-	-	-	-	-
	PERS UAL	213	15	-	-	-	-	-
	OPSRP PENSION	214	19	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	13	-	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,795	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	200	-	-	-	-	-
	TEXTBOOKS	420	41,238	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,647	-	-	-	-	-

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL MIDDLE SCHOOL PROGRAMS			45,115	-	-	-	-	-
2131131616000000	ADDITIONAL SALARY	130	250	-	-	-	-	-
	PERS PENSION	211	7	-	-	-	-	-
	PERS IAP	212	15	-	-	-	-	-
	PERS UAL	213	22	-	-	-	-	-
	OPSRP PENSION	214	22	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	19	-	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	13	-	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			348	-	-	-	-	-
2131132616000000	ADDITIONAL SALARY	130	100	-	-	-	-	-
	PERS PENSION	211	14	-	-	-	-	-
	PERS IAP	212	6	-	-	-	-	-
	PERS UAL	213	9	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	8	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,462	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	4,239	-	-	-	-	-
	DUES & FEES	640	57,800	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,412	-	-	-	-	-
TOTAL HIGH SCHOOL EXTRACURRICUL			66,050	-	-	-	-	-
2131283000000000	LICENSED SALARIES	111	43,219	-	-	-	-	-
	CLASSIFIED SALARIES	112	16,176	-	-	-	-	-
	ADDITIONAL SALARY	130	17,813	-	-	-	-	-
	PERS PENSION	211	834	-	-	-	-	-
	PERS IAP	212	4,102	-	-	-	-	-
	PERS UAL	213	6,681	-	-	-	-	-
	OPSRP PENSION	214	6,729	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	5,893	-	-	-	-	-
	WORKERS' COMPENSATION	231	235	-	-	-	-	-
	LICENSED INSURANCE	241	21,650	-	-	-	-	-
	CLASSIFIED INSURANCE	245	3,269	-	-	-	-	-
	NON-CONSUMABLE	460	212	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	4,806	-	-	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			131,618	-	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2132124000000000	COMPUTER SOFTWARE	470	9,500	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	360	-	-	-	-	-
TOTAL INFORMATION SERVICES			9,860	-	-	-	-	-
2132130000000000	SUPPLIES AND MATERIALS	410	76	1,497	-	-	-	-
	NON-CONSUMABLE ITEM	460	-	49	-	-	-	-
	GRANT INDIRECT CHARGES	690	3	59	-	-	-	-
TOTAL HEALTH SERVICES			79	1,605	-	-	-	-
2132210000000000	COMPUTER SOFTWARE	470	25,135	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	953	-	-	-	-	-
TOTAL IMPROVE INSTRUCTION SERVICES			26,088	-	-	-	-	-
2132321000000000	OTHER NON-INSTR PRO	389	2,052	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	2,977	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	318	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	203	-	-	-	-	-
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES			5,550	-	-	-	-	-
2132410000000000	SUPPLIES AND MATERIALS	410	232	-	-	-	-	-
	NON-CONSUMABLES	460	212	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	17	-	-	-	-	-
TOTAL OFFICE OF THE PRINCIPAL SERVICES			460	-	-	-	-	-
2132520000000000	ADDITIONAL SALARY	130	281	-	-	-	-	-
	PERS PENSION	211	39	-	-	-	-	-
	PERS IAP	212	17	-	-	-	-	-
	PERS UAL	213	24	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	21	-	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-	-
	NON-CONSUMABLES	460	204	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	22	-	-	-	-	-
TOTAL FISCAL SERVICES			609	-	-	-	-	-
2132528000000000	UNEMPLOYMENT COMP.	232	10,254	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	389	-	-	-	-	-
TOTAL RISK MANAGEMENT SERVICES			10,643	-	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2132542000000000	GARBAGE	328	307		-	-	-	-
	OTHER NON-INSTR PROF TECH	389	142,992	38,453	-	-	-	-
	SUPPLIES AND MATERIALS	410	24,703	-	-	-	-	-
	NON-CONSUMABLES	460	41,461	-	-	-	-	-
	IMPROVE OTHER THAN	530	11,205	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	26,557	15,930	-	-	-	-
	OTHER CAPITAL OUTLA	590	-	26,409	-	-	-	-
	GRANT INDIRECT CHARGES	690	9,370	1,457	-	-	-	-
	TOTAL CARE & UPKEEP BUILDINGS		256,595	82,248	-	-	-	-
2132543000000000	RENTALS	324	350	-	-	-	-	-
	SUPPLIES & MATERIALS	410	1,814	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	37,499	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,503	-	-	-	-	-
	TOTAL CARE & UPKEEP GROUNDS		41,166	-	-	-	-	-
2132544000000000	OTHER GEN PROF TECH	390	180	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	7	-	-	-	-	-
	TOTAL MAITENANCE		187	-	-	-	-	-
2132550000000000	REIMBURSABLE STUDENT	331	52,269	22	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,981	1	-	-	-	-
	TOTAL STUDENT TRANSPORTATION		54,250	23	-	-	-	-
2132660000000000	ADDITIONAL SALARY	130	3,104	-	-	-	-	-
	PERS IAP	212	168	-	-	-	-	-
	PERS UAL	213	269	-	-	-	-	-
	OPSRP PENSION	214	302	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	236	-	-	-	-	-
	WORKERS' COMPENSATION	231	10	-	-	-	-	-
	TRAVEL	340	450	-	-	-	-	-
	NON-CONSUMABLES	460	52,179	-	-	-	-	-
	COMPUTER SOFTWARE	470	68,493	-	-	-	-	-
	COMPUTER HARDWARE	480	5,024	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	4,936	-	-	-	-	-
	TOTAL TECHNOLOGY SERVICES		135,171	-	-	-	-	-
2132642000000190	RECUITMENT	134	14,000	-	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	PERS IAP	212	778	-	-	-	-	-
	PERS UAL	213	1,122	-	-	-	-	-
	OPSRP PENSION	214	1,400	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	1,101	-	-	-	-	-
	WORKERS COMP	231	40	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	699	-	-	-	-	-
TOTAL RECRUITMENT & PLACEMENT			19,140	-	-	-	-	-
2132649000000000	RETENTION PAYMENTS	133	102,400	-	-	-	-	-
	PERS PENSION	211	2,620	-	-	-	-	-
	PERS IAP	212	5,652	-	-	-	-	-
	PERS UAL	213	8,829	-	-	-	-	-
	OPSRP PENSION	214	8,244	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	7,627	-	-	-	-	-
	WORKERS COMPENSATION	231	38	-	-	-	-	-
	SUPPLIES & MATERIALS	410	12,858	-	-	-	-	-
	NON-CONSUMABLE	460	6,303	-	-	-	-	-
	DUES & FEES	640	516	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	5,878	-	-	-	-	-
TOTAL OTHER STAFF SERVICES			160,966	-	-	-	-	-
2131288128000000	CHARTER SCHOOL PAYMENT	360	75,306	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,854	-	-	-	-	-
TOTAL CHARTER SCHOOLS			78,160	-	-	-	-	-
2133300000000000	SUPPLIES & MATERIALS	410	40	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	30	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	3	-	-	-	-	-
TOTAL COMMUNITY SERVICES			73	-	-	-	-	-
TOTAL ESSER II GRANT REQUIREMENTS			1,141,336	83,876	-	-	-	-
			ESSER III					
REQUIREMENTS								
2141111179000000	LICENSED SALARIES	111	-	13,002	-	-	-	-
	SUBSTITUTES-LICENSED	121	2,884	302	-	-	-	-
	ADDITIONAL SALARY	130	3,196	136	-	-	-	-
	PERS PENSION	211	421	42	-	-	-	-

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	PERS IAP	212	61	788	-	-	-
	PERS UAL	213	526	1,176	-	-	-
	OPSRP PENSION	214	94	1,418	-	-	-
	SOCIAL SECURITY ADMINISTR	220	465	1,028	-	-	-
	WORKERS' COMPENSATION	231	20	39	-	-	-
	LICENSED INSURANCE	241	-	4,437	-	-	-
	SUPPLIES AND MATERIALS	410	-	101	10,000	-	-
	TEXTBOOKS	420	-	-	25,000	28,000	28,000
	COMPUTER SOFTWARE	470	-	650	-	-	-
	GRANT INDIRECT CHARGES	690	291	876	1,327	1,061	1,061
TOTAL ELMIRA ELEMENTARY			7,957	23,996	36,327	29,061	29,061
2141111346000000	LICENSED SALARIES	111	-	71,604	-	-	-
	SUBSTITUTES-LICENSED	121	3,178	1,508	-	-	-
	ADDITIONAL SALARY	130	9,122	460	-	-	-
	PERS PENSION	211	442	210	-	-	-
	PERS IAP	212	345	4,324	-	-	-
	PERS UAL	213	1,061	6,438	-	-	-
	OPSRP PENSION	214	620	7,776	-	-	-
	SOCIAL SECURITY ADMINISTR	220	918	5,628	-	-	-
	WORKERS' COMPENSATION	231	39	212	-	-	-
	LICENSED INSURANCE	241	-	25,738	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,599	10,000	-	-
	TEXTBOOKS	420	-	-	25,000	28,000	28,000
	COMPUTER SOFTWARE	470	-	650	-	-	-
	GRANT INDIRECT CHARGES	690	596	4,781	1,327	1,061	1,061
TOTAL VENETA ELEMENTARY			16,319	130,927	36,327	29,061	29,061
2141121182000000	SUBSTITUTES-LICENSED	121	12,482	-	-	-	-
	ADDITIONAL SALARY	130	729	2,162	-	-	-
	PERS PENSION	211	1,740	91	-	-	-
	PERS IAP	212	43	130	-	-	-
	PERS UAL	213	1,142	189	-	-	-
	OPSRP PENSION	214	74	162	-	-	-
	SOCIAL SECURITY ADMIN	220	1,010	160	-	-	-
	WORKERS COMP	231	40	6	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	10,000	-	-
	TEXTBOOKS	420	-	-	25,000	28,000	28,000

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	GRANT INDIRECT CHARGES	690	654	110	1,327	1,061	1,061	1,061
TOTAL MIDDLE SCHOOL PROGRAMS			17,914	3,010	36,327	29,061	29,061	29,061
2141131616000000	SUBSTITUTES-LICENSED	121	1,807	-	-	-	-	-
	ADDITIONAL SALARY	130	4,556	7,303	-	-	-	-
	PERS PENSION	211	388	173	-	-	-	-
	PERS IAP	212	270	356	-	-	-	-
	PERS UAL	213	546	622	-	-	-	-
	OPSRP PENSION	214	379	506	-	-	-	-
	SOCIAL SECURITY ADMIN	220	477	521	-	-	-	-
	WORKERS COMP	231	20	24	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	10,000	-	-	-
	TEXTBOOKS	420	-	-	25,000	28,000	28,000	28,000
	GRANT INDIRECT CHARGES	690	320	360	1,327	1,061	1,061	1,061
			8,762	9,866	36,327	29,061	29,061	29,061
2141132616000000	ADDITIONAL SALARY	130	-	3,888	-	-	-	-
	PERS IAP	212	-	117	-	-	-	-
	PERS UAL	213	-	340	-	-	-	-
	OPSRP PENSION	214	-	210	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	289	-	-	-	-
	WORKERS COMP	231	-	11	-	-	-	-
	OTHER CAPITAL OUTLAY	590	-	20,092	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	184	-	-	-	-
			-	25,131	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			8,762	34,996	36,327	29,061	29,061	29,061
2141272000000000	LICENSED SALARIES	111	-	36,406	77,038	-	-	-
	SUBSTITUTES-LICENSED	121	-	503	-	-	-	-
	ADDITIONAL SALARY	130	-	70	-	-	-	-
	PERS PENSION	211	-	2,184	10,300	-	-	-
	PERS IAP	212	-	3,230	4,622	-	-	-
	PERS UAL	213	-	3,928	7,010	-	-	-
	OPSRP PENSION	214	-	2,824	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	104	5,893	-	-	-
	WORKERS' COMPENSATION	231	-	12,425	365	-	-	-
	LICENSED INSURANCE	241	-	2,337	22,200	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	308	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	4,841	-	-	-
TOTAL EDUCATIONALLY DISADVANTAGED			-	64,011	132,577	-	-	-
2141283000000000	LICENSED SALARIES	111	59,006	-	-	-	-	-
	OPTIONS SUBSTITUTES-LICENS	121	881	-	-	-	-	-
	OPTIONS ADD SALARY	130	2,036	-	-	-	-	-
	OPTIONS PERS PENSION	211	123	-	-	-	-	-
	PERS IAP	212	3,612	-	-	-	-	-
	PERS UAL	213	5,351	-	-	-	-	-
	OPSRP PENSION	214	6,496	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	4,691	-	-	-	-	-
	WORKERS' COMPENSATION	231	179	-	-	-	-	-
	LICENSED INSURANCE	241	20,100	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	155	-	-	-	-
	GRANT INDIRECT CHARGES	690	3,884	6	-	-	-	-
TOTAL ELEMENTARY ALTERNATIVE PROGRAM			106,359	161	-	-	-	-
2141283616000000	ADDITIONAL SALARY	130	-	18,000	-	-	-	-
	PERS PENSION	211	-	834	-	-	-	-
	PERS IAP	212	-	1,080	-	-	-	-
	PERS UAL	213	-	1,575	-	-	-	-
	OPSRP PENSION	214	-	1,295	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	1,370	-	-	-	-
	WORKERS' COMPENSATION	231	-	51	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	917	-	-	-	-
TOTAL EHS ALTERNATIVE PROGRAM			-	25,123	-	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAM			106,359	25,283	-	-	-	-
2141288000000000	CHARTER SCHOOL PAYM	360	-	84,563	-	-	-	-
	OTHER TRANSFERS	790	-	-	175,789	-	-	-
	GRANT INDIRECT CHARGES	690	-	3,205	6,662	-	-	-
TOTAL CHARTER SCHOOLS			-	87,768	182,451	-	-	-
2141410000000000	LICENSED SALARIES	111	-	-	-	-	-	-
	ADDITIONAL SALARY	130	5,200	746	-	-	-	-
	PERS IAP	212	140	45	-	-	-	-

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OTHER FUNDS - SPECIAL REVENUE FUNDS

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	PERS UAL	213	450	65	-	-	-	-
	OPSRP PENSION	214	252	63	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	398	57	-	-	-	-
	WORKERS' COMPENSATION	231	16	2	-	-	-	-
	INST,PROF, TECH, SE	310	-	3,500	-	-	-	-
	INTSTRUCTION SERVICES	311	15,088	-	-	-	-	-
	RENTALS	324	-	410	-	-	-	-
	OTHER GEN PROF, TEC	390	-	3,314	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	4,605	103,751	100,000	100,000	100,000
	NON-CONSUMABLE ITEMS	460	16	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	817	353	4,087	3,790	3,790	3,790
	TOTAL INTERMEDIATE SUMMER PROGRAM		22,377	13,159	107,838	103,790	103,790	103,790
2141420000000000	ADDITIONAL SALARY	130	1,134	-	50,000	-	-	-
	PERS PENSION	211	-	-	6,685	-	-	-
	PERS IAP	212	68	-	3,000	-	-	-
	PERS UAL	213	98	-	4,550	-	-	-
	OPSRP PENSION	214	122	(104)	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	87	-	3,825	-	-	-
	WORKERS' COMPENSATION	231	3	-	225	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	200	-	-	-
	POSTAGE	353	19	-	-	-	-	-
	SUPPLIES & MATERIALS	410	818	676	-	-	-	-
	NON-CONSUMABLE	460	100	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	93	22	2,596	-	-	-
	TOTAL MIDDLE/JUNIOR HIGH SUMMER PROGRAM		2,543	594	71,081	-	-	-
2141430000000000	LICENSED SALARIES	111	-	-	50,000	-	-	-
	PERS PENSION	211	-	-	6,685	-	-	-
	PERS IAP	212	-	-	3,000	-	-	-
	PERS UAL	213	-	-	4,550	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	3,825	-	-	-
	WORKERS' COMPENSATION	231	-	-	225	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	200	-	-	-
	SUPPLIES AND MATERIALS	410	-	522	-	-	-	-
	NON CONSUMABLE ITEM	460	-	309	-	-	-	-
	COMPUTER SOFTWARE	470	20,683	-	-	-	-	-

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OTHER FUNDS - SPECIAL REVENUE FUNDS

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	GRANT INDIRECT CHARGES	690	784	32	2,596	-	-	-
TOTAL HIGH SCHOOL SUMMER PROGRAM			21,467	863	71,081	-	-	-
2141490000000000	PROPERTY SERVICES	320	5,682	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	215	-	-	-	-	-
TOTAL OTHER SUMMER PROGRAMS			5,897	-	-	-	-	-
2142110179000000	SUPPLIES AND MATERIALS	410	-	-	-	1,625	1,625	1,625
	GRANT INDIRECT CHARGES	690	-	-	-	62	62	62
TOTAL ATTENDANCE & SOCIAL WORK			-	-	-	1,687	1,687	1,687
2142110346000000	SUPPLIES AND MATERIALS	410	-	-	-	1,625	1,625	1,625
	GRANT INDIRECT CHARGES	690	-	-	-	62	62	62
TOTAL ATTENDANCE & SOCIAL WORK			-	-	-	1,687	1,687	1,687
2142110182000000	SUPPLIES AND MATERIALS	410	-	-	-	1,625	1,625	1,625
	GRANT INDIRECT CHARGES	690	-	-	-	62	62	62
TOTAL ATTENDANCE & SOCIAL WORK			-	-	-	1,687	1,687	1,687
2142110616000000	SUPPLIES AND MATERIALS	410	-	2,520	-	1,625	1,625	1,625
	GRANT INDIRECT CHARGES	690	-	96	-	62	62	62
TOTAL ATTENDANCE & SOCIAL WORK			-	2,616	-	1,687	1,687	1,687
2142120000000000	SUPPLIES AND MATERIALS	410	300	898	5,000	-	-	-
	GRANT INDIRECT CHARGES	690	11	34	190	-	-	-
TOTAL GUIDANCE SERVICES			311	932	5,190	-	-	-
2142130000000000	SUPPLIES AND MATERIALS	410	-	1,304	15,000	-	-	-
	NON CONSUMABLE ITEM	460	-	84	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	53	569	-	-	-
TOTAL HEALTH SERVICES			-	1,440	15,569	-	-	-
2142190000000000	ADDITIONAL SALARY	130	3,479	6,979	-	-	-	-
	PERS PENSION	211	484	970	-	-	-	-
	PERS IAP	212	209	419	-	-	-	-
	PERS UAL	213	301	611	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	267	535	-	-	-	-
	WORKERS' COMPENSATION	231	10	19	-	-	-	-

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OTHER FUNDS - SPECIAL REVENUE FUNDS

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
TOTAL SERVICE DIRECTION	GRANT INDIRECT CHARGES	690	180	361	-	-	-	-
			4,929	9,893	-	-	-	-
2142210000000000	ADMINISTRATORS	113	-	33,614	-	-	-	-
	PERS IAP	212	-	2,017	-	-	-	-
	PERS UAL	213	-	2,938	-	-	-	-
	OPSRP PENSION	214	-	3,627	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	2,573	-	-	-	-
	WORKERS' COMPENSATION	231	-	93	-	-	-	-
	DEFERRED COMP ER	242	-	1,007	-	-	-	-
	ADMIN INSURANCE	249	-	7,439	-	-	-	-
	SUPPLIES & MATERIALS	410	59	-	5,000	-	-	-
	COMPUTER SOFTWARE	470	19,269	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	733	2,020	190	-	-	-
TOTAL SUPPORT SERVICES			20,061	55,329	5,190	-	-	-
2142240000000000	SUBSTITUTES-LICENSE	121	-	201	-	-	-	-
	PERS PENSION	211	-	28	-	-	-	-
	PERS UAL	213	-	18	-	-	-	-
	SOCIAL SECURITY ADM	220	-	15	-	-	-	-
	WORKERS COMPENSATION	231	-	1	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	30,050	16,000	-	-	-
	TRAVEL	340	251	889	-	-	-	-
	SUPPLIES & MATERIALS	410	617	6	-	-	-	-
	DUES & FEES	640	-	240	-	-	-	-
	GRANT INDIRECT CHARGES	690	33	1,192	606	-	-	-
Subtotal: District			901	32,639	16,606	-	-	-
2142240179000000	SUBSTITUTES-LICENSED	121	2,742	2,613	-	-	-	-
	ADDITIONAL SALARY	130	1,373	-	-	-	-	-
	PERS PENSION	211	384	196	-	-	-	-
	PERS IAP	212	64	-	-	-	-	-
	PERS UAL	213	356	229	-	-	-	-
	OPSRP PENSION	214	82	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	313	200	-	-	-	-
	WORKERS' COMPENSATION	231	12	8	-	-	-	-
	GRANT INDIRECT CHARGES	690	202	123	-	-	-	-
Subtotal: Elmira Elementary			5,530	3,368	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2142240182000000	SUBSTITUTES-LICENSED	121	1,371	402	-	-	-	-
	ADDITIONAL SALARY	130	-	156	-	-	-	-
	PERS PENSION	211	82	28	-	-	-	-
	PERS IAP	212	-	9	-	-	-	-
	PERS UAL	213	119	49	-	-	-	-
	OPSRP PENSION	214	-	17	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	105	42	-	-	-	-
	WORKERS' COMPENSATION	231	4	2	-	-	-	-
	GRANT INDIRECT CHARGES	690	64	27	-	-	-	-
	Subtotal: Fern Ridge Middle School		1,744	731	-	-	-	-
2142240346000000	SUBSTITUTES-LICENSED	121	2,546	2,513	-	-	-	-
	ADDITIONAL SALARY	130	1,221	-	-	-	-	-
	PERS PENSION	211	384	321	-	-	-	-
	PERS IAP	212	73	-	-	-	-	-
	PERS UAL	213	326	220	-	-	-	-
	OPSRP PENSION	214	108	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	286	192	-	-	-	-
	WORKERS' COMPENSATION	231	11	8	-	-	-	-
	GRANT INDIRECT CHARGES	690	188	123	-	-	-	-
	Subtotal: Veneta Elementary		5,144	3,377	-	-	-	-
2142240616000000	SUBSTITUTES-LICENSED	121	2,155	603	-	-	-	-
	ADDITIONAL SALARY	130	-	104	-	-	-	-
	PERS PENSION	211	218	56	-	-	-	-
	PERS IAP	212	-	6	-	-	-	-
	PERS UAL	213	186	62	-	-	-	-
	OPSRP PENSION	214	165	33	-	-	-	-
	SOCIAL SECURITY ADM	220	-	54	-	-	-	-
	WORKERS' COMPENSATION	231	7	2	-	-	-	-
	GRANT INDIRECT CHARGES	690	103	35	-	-	-	-
	Subtotal: Elmira High School		2,834	955	-	-	-	-
	TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		16,152	41,070	16,606	-	-	-
2142321000000000	ADMINISTRATORS	113	82,932	-	57,917	-	-	-
	ADDITIONAL SALARY	130	-	8,088	-	-	-	-

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	865	1,124	-	-	-
	PERS IAP	212	4,976	485	3,475	-	-
	PERS UAL	213	7,174	708	5,270	-	-
	OPSRP PENSION	214	8,277	-	6,099	-	-
	SOCIAL SECURITY ADMINISTR	220	6,350	619	4,431	-	-
	WORKERS' COMPENSATION	231	229	22	270	-	-
	LICENSED INSURANCE	241	7,060	-	-	-	-
	DEFERRED COMP ER	242	2,400	-	2,400	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	232	-	-
	ADMIN INSURANCE	249	9,849	-	12,536	-	-
	OTHER NON-INSTRU PROF	389	17,079	-	-	-	-
	SUPPLIES AND MATERIALS	410	2,809	3,938	-	6,000	6,000
	SOFTWARE	470	-	-	8,925	-	-
	GRANT INDIRECT CHARGES	690	5,685	-	3,849	227	227
TOTAL OFFICE OF THE			155,683	14,985	105,404	6,227	6,227
2142410000000000	OTHER NON-INSTR PROF TECH	389	-	-	150,000	-	-
	SUPPLIES & MATERIALS	410	-	-	150,000	-	-
	DUES & FEES	640	-	-	4,108	-	-
	GRANT INDIRECT CHARGES	690	-	-	1,137	-	-
Subtotal: District Wide			-	-	305,245	-	-
2142410179000000	ADDITIONAL SALARY	130	2,226	2,271	-	-	-
	PERS IAP	212	134	136	-	-	-
	PERS UAL	213	193	199	-	-	-
	OPSRP PENSION	214	240	245	-	-	-
	SOCIAL SECURITY ADMIN	220	170	174	-	-	-
	WORKERS COMPENSATION	231	6	6	-	-	-
	SUPPLIES & MATERIALS	410	-	415	-	-	-
	GRANT INDIRECT CHARGES	690	113	131	-	-	-
Subtotal: Elmira Elementary			3,082	3,576	-	-	-
2142410182000000	ADDITIONAL SALARY	130	1,587	1,409	-	-	-
	PERS IAP	212	95	85	-	-	-
	PERS PENSION	211	221	196	-	-	-
	PERS UAL	213	137	123	-	-	-
	SOCIAL SECURITY ADMIN	220	121	108	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	WORKERS COMPENSATION	231	4	4	-	-	-	-
	SUPPLIES & MATERIALS	410	-	400	-	-	-	-
	GRANT INDIRECT CHARGES	690	82	88	-	-	-	-
Subtotal: Fern Ridge Middle School			2,248	2,413	-	-	-	-
2142410346000000	ADDITIONAL SALARY	130	2,175	2,271	-	-	-	-
	PERS IAP	212	131	136	-	-	-	-
	PERS PENSION	211	302	316	-	-	-	-
	PERS UAL	213	188	199	-	-	-	-
	SOCIAL SECURITY ADMIN	220	167	172	-	-	-	-
	WORKERS COMPENSATION	231	6	6	-	-	-	-
	SUPPLIES & MATERIALS	410	-	487	-	-	-	-
	GRANT INDIRECT CHARGES	690	113	136	-	-	-	-
Subtotal: Veneta Elementary School			3,081	3,723	-	-	-	-
2142410616000000	ADDITIONAL SALARY	130	4,788	968	-	-	-	-
	PERS PENSION	211	-	135	-	-	-	-
	PERS IAP	212	287	58	-	-	-	-
	PERS UAL	213	414	85	-	-	-	-
	OPSRP PENSION	214	517	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	366	74	-	-	-	-
	WORKERS COMPENSATION	231	15	3	-	-	-	-
	SUPPLIES & MATERIALS	410	-	1,077	-	-	-	-
	GRANT INDIRECT CHARGES	690	242	91	-	-	-	-
Subtotal: Elmira High School			6,629	2,490	-	-	-	-
TOTAL OFFICE OF THE PRINCIPAL			15,041	12,202	305,245			
2142520000000000	CLASSIFIED SALARIES	112	24,410	26,916	-	-	-	-
	ADDITIONAL SALARY	130	3,021	6,486	-	-	-	-
	PERS PENSION	211	213	330	-	-	-	-
	PERS IAP	212	1,566	1,940	-	-	-	-
	PERS UAL	213	2,373	2,920	-	-	-	-
	OPSRP PENSION	214	2,651	3,233	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,099	2,369	-	-	-	-
	WORKERS' COMPENSATION	231	83	102	-	-	-	-
	CLASSIFIED INSURANCE	245	1,674	18,535	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,444	2,381	-	-	-	-

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL FISCAL SERVICES			39,534	65,213	-	-	-	-
2142528000000000	UNEMPLOYMENT COMPEN	232	-	2,980	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	113	-	-	-	-
TOTAL RISK MANAGEMENT SERVICE			-	3,093	-	-	-	-
2142540000000000	ADMINISTRATORS	113	-	14,006	-	-	-	-
	PERS IAP	212	-	840	-	-	-	-
	PERS UAL	213	-	1,224	-	-	-	-
	OPSRP PENSION	214	-	1,511	-	-	-	-
	SOCIAL SECURITY ADM	220	-	1,072	-	-	-	-
	WORKERS COMPENSATION	231	-	39	-	-	-	-
	DEFERRED COMP ER	242	-	420	-	-	-	-
	ADMIN INSURANCE	249	-	3,099	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	842	-	-	-	-
TOTAL OPERATIONS/MAINT PLANT			-	23,054	-	-	-	-
2142542000000000	CLASSIFIED SALARIES	112	-	16,170	-	-	-	-
	ADDITIONAL SALARY	130	1,576	1,890	-	-	-	-
	PERS IAP	212	93	306	-	-	-	-
	PERS UAL	213	135	1,579	-	-	-	-
	OPSRP PENSION	214	168	551	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	119	1,381	-	-	-	-
	WORKERS' COMPENSATION	231	20	332	-	-	-	-
	CLASSIFIED INSURANCE	245	-	10,110	-	-	-	-
	OTHER NON-INSTRU PROF	389	-	61,110	760,000	211,000	211,000	211,000
	SUPPLIES AND MATERIALS	410	-	19,915	3,521	3,500	3,500	3,500
	NON-CONSUMABLE ITEMS	460	-	3,527	42,400	8,000	8,000	8,000
	OTHER CAPITAL OUTLAY	590	-	167,632	-	100,000	100,000	100,000
	GRANT INDIRECT CHARGES	690	80	4,429	20,690	12,222	12,222	12,222
TOTAL CARE & UPKEEP BUILDINGS			2,191	288,931	826,611	334,722	334,722	334,722
2142543000000000	ADDITIONAL SALARY	130	-	281	-	-	-	-
	PERS IAP	212	-	17	-	-	-	-
	PERS UAL	213	-	25	-	-	-	-
	OPSRP PENSION	214	-	30	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	21	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	GRANT INDIRECT CHARGES	690	-	14	-	-	-	-
TOTAL CARE & UPKEEP GROUNDS			-	390	-	-	-	-
2142550000000000	FUEL	326	1,237	-	-	-	-	-
	REIMBURSABLE STUDENT	331	30,228	-	30,000	28,000	28,000	28,000
	GRANT INDIRECT CHARGES	690	1,193	-	1,137	1,061	1,061	1,061
Transportation			32,658	-	31,137	29,061	29,061	29,061
2142550428320000	FUEL	326	156	296	-	-	-	-
	REIMBURSABLE STUDENT	331	2,612	28,842	3,000	-	-	-
	GRANT INDIRECT CHARGES	690	105	1,104	114	-	-	-
Transportation			2,873	30,243	3,114	-	-	-
2142550500000000	REIMBURSABLE STUDENT	331	-	18,223	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	691	-	-	-	-
Subtotal Transportation			-	18,914	-	-	-	-
TOTAL TRANSPORTATION			35,531	49,157	34,251	29,061	29,061	29,061
2142620000000000	ADMINISTRATORS	113	-	8,404	-	-	-	-
	PERS IAP	212	-	504	-	-	-	-
	PERS UAL	213	-	735	-	-	-	-
	OPSRP PENSION	214	-	907	-	-	-	-
	SOCIAL SECURITY ADM	220	-	643	-	-	-	-
	WORKERS COMPENSATION	231	-	23	-	-	-	-
	DEFERRED COMP ER	242	-	252	-	-	-	-
	ADMIN INSURANCE	249	-	1,860	-	-	-	-
	GRANT INDIRECT CHARG	690	-	505	-	-	-	-
TOTAL PLAN RESEARCH DEVELP			-	13,832	-	-	-	-
2142642000000000	TRAVEL	340	-	156	-	-	-	-
	ADVERTISING	354	-	574	-	-	-	-
	OTHER NON-INSTR PRO	389	-	3,958	-	3,000	3,000	3,000
	NON-CONSUMABLE ITEM	460	-	403	-	-	-	-
	DUES & FEES	640	-	1,300	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	242	-	114	114	114
TOTAL RECRUITMENT & PLACEMENT			-	6,633	-	3,114	3,114	3,114
2142643000000000	OTHER NON-INSTR PRO	389	-	9,483	-	3,000	3,000	3,000
	GRANT INDIRECT CHARGES	690	-	359	-	114	114	114

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL STAFF ACCOUNTING SERVICES			-	9,842	-	3,114	3,114	3,114
2142649000000000	ADDITIONAL SALARY	130	-	-	-	-	-	-
	SUPPLIES & MATERIALS	410	-	172	10,000	2,000	2,000	2,000
	GRANT INDIRECT CHARGES	690	-	7	379	76	76	76
TOTAL OTHER STAFF SERVICES			-	179	10,379	2,076	2,076	2,076
2142660000000000	ADDITIONAL SALARY	130	262	-	-	-	-	-
	PERS IAP	212	16	-	-	-	-	-
	PERS UAL	213	23	-	-	-	-	-
	OPSRP PENSION	214	28	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	20	-	-	-	-	-
	WORKERS COMP	231	1	-	-	-	-	-
	OTHER NON-INSTRU PROF	389	-	-	100,000	-	-	-
	COMPUTER SOFTWARE	470	-	4,425	-	-	-	-
	GRANT INDIRECT CHARGES	690	13	168	3,790	-	-	-
TOTAL TECHNOLOGY SERVICES			363	4,593	103,790	-	-	-
2143100000000000	OTHER NON-INSTRU PROF	389	-	5,884	-	-	-	-
	OTHER GEN, PROF, TEC	390	-	1,007	-	-	-	-
	NON-CONSUMABLE ITEM	460	-	1	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	5,792	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	261	-	-	-	-
TOTAL FOOD SERVICES			-	12,944	-	-	-	-
2143300000000000	ADDITIONAL SALARY	130	-	11,239	-	-	-	-
	PERS PENSION	211	-	834	-	-	-	-
	PERS IAP	212	-	485	-	-	-	-
	PERS UAL	213	-	948	-	-	-	-
	OPSRP PENSION	214	-	245	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	817	-	-	-	-
	WORKERS COMP	231	-	29	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	553	-	-	-	-
TOTAL COMMUNITY SERVICES			-	15,150	-	-	-	-
2144150000000000	BUILDING ACQUISITION	520	-	-	-	250,000	250,000	250,000
	GRANT INDIRECT CHARGES	690	-	-	-	9,476	9,476	9,476
TOTAL BUILDING ACQUISITION			-	-	-	259,476	259,476	259,476

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL ESSER III REQUIREMENTS			499,392	1,016,087	2,138,569	864,572	864,572	864,572
EDUCATION STAFF RETENTION								
REQUIREMENTS								
2151111179000000	LICENSED SALARIES	111	-	912	-	-	-	-
	ADDITIONAL SALARY	130	-	29,663	-	-	-	-
	PERS PENSION	211	-	704	-	-	-	-
	PERS IAP	212	-	1,766	-	-	-	-
	PERS UAL	213	-	2,643	-	-	-	-
	OPSRP PENSION	214	-	2,713	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	2,283	-	-	-	-
	WORKERS COMP	231	-	2	-	-	-	-
	GRANT INDIRECT	690	-	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			-	40,686	-	-	-	-
2151121182000000	LICENSED SALARIES	111	-	2,863	-	-	-	-
	ADDITIONAL SALARY	130	-	13,145	-	-	-	-
	PERS PENSION	211	-	123	-	-	-	-
	PERS IAP	212	-	954	-	-	-	-
	PERS UAL	213	-	1,392	-	-	-	-
	OPSRP PENSION	214	-	1,620	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	1,200	-	-	-	-
	WORKERS COMP	231	-	8	-	-	-	-
TOTAL MIDDLE SCHOOL PROGRAMS			-	21,306	-	-	-	-
2151131182000000	LICENSED SALARIES	111	-	623	-	-	-	-
	ADDITIONAL SALARY	130	-	19,148	-	-	-	-
	PERS PENSION	211	-	739	-	-	-	-
	PERS IAP	212	-	1,186	-	-	-	-
	PERS UAL	213	-	1,730	-	-	-	-
	OPSRP PENSION	214	-	1,560	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	1,491	-	-	-	-
	WORKERS COMP	231	-	2	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			-	26,479	-	-	-	-
2151220428000000	LICENSED SALARIES	111	-	1,245	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	ADDITIONAL SALARY	130	-	8,910	-	-	-	-
	PERS PENSION	211	-	123	-	-	-	-
	PERS IAP	212	-	574	-	-	-	-
	PERS UAL	213	-	880	-	-	-	-
	OPSRP PENSION	214	-	938	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	766	-	-	-	-
	WORKERS COMP	231	-	3	-	-	-	-
	TOTAL RESTRICTIVE PROGRAMS		-	13,440	-	-	-	-
2151250428000000	LICENSED SALARIES	111	-	884	-	-	-	-
	ADDITIONAL SALARY	130	-	17,935	-	-	-	-
	PERS PENSION	211	-	477	-	-	-	-
	PERS IAP	212	-	1,037	-	-	-	-
	PERS UAL	213	-	1,629	-	-	-	-
	OPSRP PENSION	214	-	1,590	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	1,414	-	-	-	-
	WORKERS COMP	231	-	2	-	-	-	-
	TOTAL LESS RESTRICTIVE PROGRAMS		-	24,969	-	-	-	-
2151272450000000	ADDITIONAL SALARY	130	-	6,634	-	-	-	-
	PERS PENSION	211	-	123	-	-	-	-
	PERS IAP	212	-	330	-	-	-	-
	PERS UAL	213	-	577	-	-	-	-
	OPSRP PENSION	214	-	593	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	502	-	-	-	-
	TOTAL TITLE I		-	8,758	-	-	-	-
2151283000000000	ADDITIONAL SALARY	130	-	1,680	-	-	-	-
	PERS PENSION	211	-	123	-	-	-	-
	PERS IAP	212	-	101	-	-	-	-
	PERS UAL	213	-	147	-	-	-	-
	OPSRP PENSION	214	-	86	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	129	-	-	-	-
	TOTAL DISTRICT ALTERNATIVE PR		-	2,265	-	-	-	-
2151291000000000	ADDITIONAL SALARY	130	-	680	-	-	-	-
	PERS IAP	212	-	41	-	-	-	-
	PERS UAL	213	-	60	-	-	-	-

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	-	73	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	52	-	-	-	-
TOTAL ENGLISH SECOND LANGUAGE			-	906	-	-	-	-
2152120000000000	ADDITIONAL SALARY	130	-	3,409	-	-	-	-
	PERS IAP	212	-	203	-	-	-	-
	PERS UAL	213	-	296	-	-	-	-
	OPSRP PENSION	214	-	365	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	259	-	-	-	-
TOTAL GUIDANCE SERVICES			-	4,531	-	-	-	-
2152124616000000	ADDITIONAL SALARY	130	-	1,045	-	-	-	-
	PERS PENSION	211	-	123	-	-	-	-
	PERS IAP	212	-	53	-	-	-	-
	PERS UAL	213	-	78	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	67	-	-	-	-
TOTAL INFORMATION SERVICES			-	1,367	-	-	-	-
2152140428000000	ADDITIONAL SALARY	130	-	886	-	-	-	-
	PERS PENSION	211	-	123	-	-	-	-
	PERS IAP	212	-	53	-	-	-	-
	PERS UAL	213	-	78	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	66	-	-	-	-
TOTAL PSYCHOLOGICAL SERVICES			-	1,206	-	-	-	-
2152150428000000	ADDITIONAL SALARY	130	-	907	-	-	-	-
	PERS IAP	212	-	54	-	-	-	-
	PERS UAL	213	-	79	-	-	-	-
	OPSRP PENSION	214	-	98	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	67	-	-	-	-
TOTAL SPEECH PATHOLOGY/AUDIO			-	1,206	-	-	-	-
2152190428000000	ADDITIONAL SALARY	130	-	907	-	-	-	-
	PERS IAP	212	-	54	-	-	-	-
	PERS UAL	213	-	79	-	-	-	-
	OPSRP PENSION	214	-	98	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	69	-	-	-	-
TOTAL SERVICE DIRECTION, SSS			-	1,208	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2152220000000000	ADDITIONAL SALARY	130	-	1,162	-	-	-	-
	PERS IAP	212	-	70	-	-	-	-
	PERS UAL	213	-	102	-	-	-	-
	OPSRP PENSION	214	-	125	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	89	-	-	-	-
	TOTAL EDUCATIONAL MEDIA SERVICE		-	1,548	-	-	-	-
2152240000000000	SUPPLIES & MATERIALS	410	-	56	-	-	-	-
	TOTAL INSTRUCTIONAL STAFF DEV		-	56	-	-	-	-
2152410000000000	ADDITIONAL SALARY	130	-	6,895	-	-	-	-
	PERS PENSION	211	-	123	-	-	-	-
	PERS IAP	212	-	395	-	-	-	-
	PERS UAL	213	-	599	-	-	-	-
	OPSRP PENSION	214	-	614	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	505	-	-	-	-
	TOTAL OFFICE OF PRINCIPAL SER		-	9,131	-	-	-	-
2152520000000000	ADDITIONAL SALARY	130	-	1,701	-	-	-	-
	PERS IAP	212	-	102	-	-	-	-
	PERS UAL	213	-	149	-	-	-	-
	OPSRP PENSION	214	-	183	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	125	-	-	-	-
	TOTAL FISCAL SERVICES		-	2,260	-	-	-	-
2152542000000000	ADDITIONAL SALARY	130	-	5,984	-	-	-	-
	PERS PENSION	211	-	123	-	-	-	-
	PERS IAP	212	-	293	-	-	-	-
	PERS UAL	213	-	466	-	-	-	-
	OPSRP PENSION	214	-	432	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	403	-	-	-	-
	TOTAL CARE & UPKEEP BUILDINGS		-	7,701	-	-	-	-
2152543000000000	ADDITIONAL SALARY	130	-	1,628	-	-	-	-
	PERS IAP	212	-	94	-	-	-	-
	PERS UAL	213	-	137	-	-	-	-
	OPSRP PENSION	214	-	169	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	SOCIAL SECURITY ADMIN	220	-	119	-	-	-	-
TOTAL CARE & UPKEEP GROUNDS			-	2,146	-	-	-	-
2152660000000000	ADDITIONAL SALARY	130	-	1,587	-	-	-	-
	PERS IAP	212	-	95	-	-	-	-
	PERS UAL	213	-	139	-	-	-	-
	OPSRP PENSION	214	-	171	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	121	-	-	-	-
TOTAL TECHNOLOGY SERVICES			-	2,114	-	-	-	-
2152664000000000	ADDITIONAL SALARY	130	-	907	-	-	-	-
	PERS IAP	212	-	54	-	-	-	-
	PERS UAL	213	-	79	-	-	-	-
	OPSRP PENSION	214	-	98	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	69	-	-	-	-
TOTAL OPERATIONS SERVICES			-	1,208	-	-	-	-
TOTAL EDUCATION STAFF & RETENTION REQUIRMENTS			-	174,491	-	-	-	-
			FEMA					
REQUIREMENTS								
2162542000000000	SUPPLIES AND MATERIALS	410	-	3,336	-	-	-	-
TOTAL CARE & UPKEEP BUILDINGS			-	3,336	-	-	-	-
TOTAL FEMA REQUIREMENTS			-	3,336	-	-	-	-
			PATHWAYS					
REQUIREMENTS								
2171410000000000	ADDITIONAL SALARY	130	4,138	-	-	-	-	-
	PERS IAP	212	92	-	-	-	-	-
	PERS UAL	213	358	-	-	-	-	-
	OPSRP PENSION	214	166	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	317	-	-	-	-	-
	WORKERS COMP	231	13	-	-	-	-	-
	GRANT INDIRECT	690	102	-	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH SUMMER PROGRAM			5,184	-	-	-	-	-
TOTAL PATHWAYS REQUIRMENTS			5,184	-	-	-	-	-
			ARP-HCY					

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
REQUIREMENTS								
2213300000000000	SUPPLIES AND MATERIALS	410	-	958	-	14,634	14,634	14,634
	GRANT INDIRECT	690	-	36	-	366	366	366
TOTAL COMMUNITY SERVICES			-	994	-	15,000	15,000	15,000
TOTAL ARP-HCY			-	994	-	15,000	15,000	15,000

IDEA

REQUIREMENTS								
2451220428320000	LICENSED SALARIES	111	71,898	73,336	74,619	79,243	79,243	79,243
	SUBSTITUTES LICENSE	121	686	1,608	-	-	-	-
	EXTRA DUTY SALARY	130	-	-	-	1,585	1,585	1,585
	PERS PENSION	211	10,076	10,389	9,977	10,807	10,807	10,807
	PERS IAP	212	4,320	4,400	4,477	4,850	4,850	4,850
	PERS UAL	213	6,278	6,558	6,790	7,194	7,194	7,194
	OPSRP PENSION	214	10	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	5,551	5,733	5,708	6,183	6,183	6,183
	WORKERS' COMPENSATION	231	204	212	353	878	878	878
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	298	323	323	323
	GRANT INDIRECT CHARGES	690	4,549	4,716	4,750	5,096	5,096	5,096
TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES			124,571	129,152	130,072	139,559	139,559	139,559
2451250428320000	LICENSED SALARIES	111	62,723	63,977	65,097	69,131	69,131	69,131
	CLASSIFIED SALARIES	112	56,116	54,589	62,978	68,656	68,656	68,656
	SUBSTITUTES-LICENSED	121	294	1,809	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	2,930	2,483	-	-	-	-
	EXTRA DUTY SALARY	130	-	-	-	1,383	1,383	1,383
	PERS PENSION	211	8,759	9,203	8,703	9,428	9,428	9,428
	PERS IAP	212	7,027	3,220	7,521	8,171	8,171	8,171
	PERS UAL	213	10,560	10,755	11,655	12,386	12,386	12,386
	OPSRP PENSION	214	5,918	5,816	6,345	6,916	6,916	6,916
	SOCIAL SECURITY ADMINISTR	220	8,578	9,400	9,798	10,646	10,646	10,646
	WORKERS' COMPENSATION	231	368	373	620	1,519	1,519	1,519
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	512	557	557	557
	CLASSIFIED INSURANCE	245	51,678	53,078	55,404	56,214	56,214	56,214

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	225	225	-	-	-	-
	COMPUTER SOFTWARE	470	-	120	-	-	-	-
	GRANT INDIRECT CHARGES	690	8,951	8,992	9,541	10,172	10,172	10,172
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIE			245,127	246,238	261,274	278,579	278,579	278,579
2452140428320000	INST, PROF, TECH SE	310	-	4,755	-	-	-	-
TOTAL PSYCHOLOGICAL			-	4,755	-	-	-	-
TOTAL IDEA REQUIREMENTS			369,698	380,145	391,345	418,138	418,138	418,138
			SIA					
REQUIREMENTS								
2511111000000000	ELEMENTARY INSTRUCTION	311	3,728	-	-	-	-	-
	ELEMENTARY FUEL	326	3	-	-	-	-	-
	ELEMENTAARY REIMBURSABLE	331	17	-	-	-	-	-
	ELEMENTARY COMP SOFTWARE	470	2,650	2,790	-	-	-	-
	GRANT INDIRECT CHARGES	690	320	140	-	-	-	-
Subtotal - Elementary			6,718	2,930	-	-	-	-
2511111179000000	LICENSED SALARIES	111	70,757	33,841	-	-	-	-
	PERS IAP	212	4,245	2,031	-	-	-	-
	PERS UAL	213	6,120	2,961	-	-	-	-
	OPSRP PENSION	214	7,635	3,651	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	5,324	2,547	-	-	-	-
	WORKERS' COMPENSATION	231	199	94	-	-	-	-
	LICENSED INSURANCE	241	20,100	9,988	-	-	-	-
	DEFERRED COMP ER	242	900	422	-	-	-	-
	SUPPLIES & MATERIAL	410	-	-	10,107	5,000	5,000	5,000
	GRANT INDIRECT CHARGES	690	5,764	2,777	505	250	250	250
Subtotal - Elmira Elementary			121,045	58,312	10,612	5,250	5,250	5,250
2511111346000000	LICENSED SALARIES	111	70,757	72,172	74,913	79,502	79,502	79,502
	PERS PENSION	211	9,835	10,032	10,016	10,629	10,629	10,629
	PERS IAP	212	4,245	4,330	4,406	4,679	4,679	4,679
	PERS UAL	213	6,120	6,315	6,817	7,076	7,076	7,076
	SOCIAL SECURITY ADMINISTR	220	5,413	5,521	5,731	6,082	6,082	6,082
	WORKERS' COMPENSATION	231	200	203	354	882	882	882
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	22,500	22,500

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS	243	-	300	318	318	318
	SUPPLIES & MATERIAL	410	-	10,107	5,000	5,000	5,000
	GRANT INDIRECT CHARGES	690	5,834	6,789	6,878	6,878	6,878
Subtotal - Veneta Elementary			122,504	142,533	144,446	144,446	144,446
2511113179000000	ADDITIONAL SALARY	130	1,795	-	-	-	-
	PERS PENSION	211	-	348	-	-	-
	PERS IAP	212	105	185	-	-	-
	PERS UAL	213	154	488	-	-	-
	OPSRP PENSION	214	192	332	-	-	-
	SOCIAL SECURITY ADMINISIST	220	136	424	-	-	-
	WORKERS COMP	231	5	16	-	-	-
	SUPPLIES & MATERIAL	410	642	2,312	12,000	7,000	7,000
	NON CONSUMABLE ITEMS	460	25	5,611	-	-	-
	GRANT INDIRECT CHARGES	690	153	766	600	350	350
Subtotal - Elmira Elementary			3,206	16,085	12,600	7,350	7,350
2511113346000000	ADDITIONAL SALARY	130	1,772	-	-	-	-
	PERS PENSION	211	85	-	-	-	-
	PERS IAP	212	106	98	-	-	-
	PERS UAL	213	153	143	-	-	-
	OPSRP PENSION	214	125	176	-	-	-
	SOCIAL SECURITY ADMINISIST	220	134	125	-	-	-
	WORKERS COMP	231	5	5	-	-	-
	INSTRUCTION SERVICE	311	-	3,128	-	-	-
	SUPPLIES & MATERIAL	410	1,132	432	12,000	7,000	7,000
	NON CONSUMABLE ITEMS	460	-	5,611	-	-	-
	GRANT INDIRECT CHARGES	690	176	568	600	350	350
Subtotal - Veneta Elementary			3,689	11,932	12,600	7,350	7,350
TOTAL ELEMENTARY PROGRAMS			257,163	215,126	178,345	164,396	164,396
2511121182000000	LICENSED SALARIES	111	59,938	62,411	65,853	72,524	72,524
	CLASSIFIED SALARIES	112	7,296	19,823	22,634	25,093	25,093
	SUBSTITUTES-LICENSED	121	196	905	1,478	1,516	1,516
	SUSTITUTES-CLASSIFIED	122	-	466	726	726	726
	PERS PENSION	211	27	81	198	300	300

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	PERS IAP	212	3,706	4,940	5,283	5,801	5,801	5,801
	PERS UAL	213	5,840	7,315	8,253	8,887	8,887	8,887
	OPSRP PENSION	214	6,664	8,906	9,349	10,180	10,180	10,180
	SOCIAL SECURITY ADMINISTR	220	5,160	6,396	6,938	7,639	7,639	7,639
	WORKERS' COMPENSATION	231	198	248	439	1,109	1,109	1,109
	LICENSED INSURANCE	241	21,650	21,412	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	363	399	399	399
	CLASSIFIED INSURANCE	245	1,436	21,703	20,520	20,820	20,820	20,820
	INSTRUCTION SERVICES	311	1,398	-	-	-	-	-
	SUPPLIES & MATERIAL	410	80	4,651	10,107	5,000	5,000	5,000
	NON CONSUMABLE	460	38,156	1,846	-	-	-	-
	GRANT INDIRECT CHARGES	690	7,587	8,055	8,762	9,169	9,169	9,169
	TOTAL MIDDLE SCHOOL PROGRAMS		159,332	169,158	184,003	192,563	192,563	192,563
2511122000000000	SUPPLIES & MATERIALS	410	-	896	-	-	-	-
	NON-CONSUMABLE	460	-	167	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	53	-	-	-	-
	Subtotal - Middle School Extracurricular		-	1,116	-	-	-	-
2511122182000000	ADDITIONAL SALARY	130	1,672	1,531	-	-	-	-
	PERS IAP	212	100	92	-	-	-	-
	PERS UAL	213	144	134	-	-	-	-
	OPSRP PENSION	214	180	165	-	-	-	-
	SOCIAL SECURITY ADMIN	220	126	113	-	-	-	-
	WORKERS COMP	231	5	4	-	-	-	-
	OTHER NON-INSTR PRO	389	-	300	-	-	-	-
	OTHER GEN PROF, TEC	390	-	(40)	-	-	-	-
	SUPPLIES & MATERIAL	410	535	-	5,000	7,000	7,000	7,000
	NON CONSUMABLE ITEMS	460	80	-	7,000	-	-	-
	GANT INDIRECT CHARGES	690	142	115	515	350	350	350
	Subtotal - Middle School Extracurricular		2,985	2,415	12,515	7,350	7,350	7,350
	TOTAL MIDDLE SCHOOL EXTRACURRICULAR		2,985	3,531	12,515	7,350	7,350	7,350
2511131616000000	LICENSED SALARIES	111	26,152	6,044	30,269	-	-	-
	CLASSIFIED SALARIES	112	-	-	8,777	-	-	-
	SUBSTITUTES-LICENSED	121	-	-	1,478	-	-	-

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	-	-	198	-	-
	PERS IAP	212	1,569	363	2,343	-	-
	PERS UAL	213	2,262	529	3,688	-	-
	OPSRP PENSION	214	2,822	652	4,112	-	-
	SOCIAL SECURITY ADMINISTR	220	2,001	462	3,100	-	-
	WORKERS' COMPENSATION	231	76	18	196	-	-
	LICENSED INSURANCE	241	10,038	2,324	11,100	-	-
	DEFERRED COMP ER	242	-	-	450	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	162	-	-
	INSTRUCTION SERVICES	311	2,288	-	-	-	-
	SUPPLIES & MATERIAL	410	9,544	-	15,107	5,000	5,000
	NON CONSUMABLE ITEMS	460	38,378	444	-	-	-
	GRANT INDIRECT CHARGES	690	4,756	542	4,049	250	250
	TOTAL HIGH SCHOOL PROGRAMS		99,886	11,378	85,029	5,250	5,250
2511132616000000	ADDITIONAL SALARY	130	2,559	319	-	-	-
	PERS IAP	212	154	18	-	-	-
	PERS UAL	213	221	28	-	-	-
	OPSRP PENSION	214	276	31	-	-	-
	SOCIAL SECURITY ADMIN	220	196	24	-	-	-
	WORKERS COMP	231	7	1	-	-	-
	PRINTING AND BINDING	355	104	-	-	-	-
	SUPPLIES & MATERIAL	410	1,159	29	7,000	7,000	7,000
	NON CONSUMABLE	460	8,708	21,986	-	-	-
	DUES & FEES	640	45,000	53,935	54,000	54,000	54,000
	GRANT INDIRECT CHARGES	690	2,919	3,503	3,050	3,050	3,050
	TOTAL HIGH SCHOOL EXTRACURRICULAR PROGRAMS		61,302	79,874	64,050	64,050	64,050
2511283000000000	CLASSIFIED SALARIES	112	-	-	21,013	-	-
	SUBSTITUTES - CLASSIFIED	122	-	-	329	-	-
	PERS PENSION	211	-	-	44	-	-
	PERS IAP	212	-	-	1,229	-	-
	PERS UAL	213	-	-	1,942	-	-
	OPSRP PENSION	214	-	-	2,157	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	1,633	-	-
	WORKERS' COMPENSATION	231	-	-	108	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	85	-	-
	CLASSIFIED INSURANCE	245	-	-	20,520	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	GRANT INDIRECT CHARGES	690	-	-	2,453	-	-	-
Subtotal -District Wide			-	-	51,513	-	-	-
2511283182000000	CLASSIFIED SALARIES	112	7,246	9,371	-	5,468	5,468	5,468
	SUBSTITUTES - CLASSIFIED	122	-	-	-	157	157	157
	PERS PENSION	211	-	-	-	21	21	21
	PERS IAP	212	436	555	-	303	303	303
	PERS UAL	213	631	820	-	501	501	501
	OPSRP PENSION	214	784	998	-	531	531	531
	SOCIAL SECURITY ADMINISTR	220	558	717	-	430	430	430
	WORKERS' COMPENSATION	231	24	31	-	60	60	60
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	-	22	22	22
	CLASSIFIED INSURANCE	245	7,177	10,949	-	5,552	5,552	5,552
	GRANT INDIRECT CHARGES	690	843	1,172	-	652	652	652
Subtotal - Middle School			17,698	24,613	-	13,697	13,697	13,697
2511283616000000	CLASSIFIED SALARIES	112	10,529	9,371	-	5,468	5,468	5,468
	SUBSTITUTES - CLASSIFIED	122	-	-	-	180	180	180
	EXTRA DUTY SALARY	130	-	-	-	13,200	13,200	13,200
	PERS PENSION	211	-	-	-	24	24	24
	PERS IAP	212	633	555	-	1,095	1,095	1,095
	PERS UAL	213	915	820	-	1,677	1,677	1,677
	OPSRP PENSION	214	1,138	998	-	1,921	1,921	1,921
	SOCIAL SECURITY ADMINISTR	220	809	717	-	1,442	1,442	1,442
	WORKERS' COMPENSATION	231	35	31	-	205	205	205
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	-	75	75	75
	CLASSIFIED INSURANCE	245	10,368	10,949	-	5,552	5,552	5,552
	GRANT INDIRECT CHARGES	690	1,221	1,172	-	1,542	1,542	1,542
Subtotal - High School			25,647	24,613	-	32,381	32,381	32,381
TOTAL DISTRICT ALTERNATIVE PROGRAMS			43,344	49,226	51,513	46,078	46,078	46,078
2512120179000000	LICENSED SALARIES	111	21,385	22,450	90,280	69,131	69,131	69,131
	SUBSTITUTES-LICENSED	121	-	-	1,478	1,516	1,516	1,516
	PERS PENSION	211	-	-	198	203	203	203
	PERS IAP	212	1,283	1,347	5,417	4,148	4,148	4,148
	PERS UAL	213	1,850	1,964	8,350	6,288	6,288	6,288
	OPSRP PENSION	214	2,307	2,422	9,505	7,279	7,279	7,279

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025	
		Actual	Actual	Adopted	Proposed	Approved	Adopted	
	SOCIAL SECURITY ADMINISTR	220	1,636	1,717	7,019	5,404	5,404	5,404
	WORKERS' COMPENSATION	231	64	66	439	785	785	785
	LICENSED INSURANCE	241	10,825	10,650	33,300	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	1,350	900	900	900
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	367	283	283	283
	NON CONSUMABLE ITEMS	460	1,151	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,025	2,031	7,885	5,922	5,922	5,922
Subtotal - Elmira Elementary			42,527	42,649	165,588	124,359	124,359	124,359
2512120346000000	LICENSED SALARIES	111	21,385	22,450	23,744	52,296	52,296	52,296
	SUBSTITUTES-LICENSED	121	-	-	1,478	1,516	1,516	1,516
	PERS PENSION	211	-	-	198	203	203	203
	PERS IAP	212	1,283	1,347	1,425	3,138	3,138	3,138
	PERS UAL	213	1,850	1,964	2,295	4,789	4,789	4,789
	OPSRP PENSION	214	2,308	2,422	2,500	5,507	5,507	5,507
	SOCIAL SECURITY ADMINISTR	220	1,636	1,717	1,929	4,117	4,117	4,117
	WORKERS' COMPENSATION	231	64	66	123	602	602	602
	LICENSED INSURANCE	241	10,825	10,650	11,100	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	101	215	215	215
	SUPPLIES AND MATERIAL	410	1,012	-	-	-	-	-
	NON CONSUMABLE ITEMS	460	742	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,055	2,031	2,267	4,767	4,767	4,767
Subtotal - Veneta Elementary			43,160	42,648	47,610	100,100	100,100	100,100
2512120616000000	LICENSED SALARIES	111	35,751	36,272	36,718	77,986	77,986	77,986
	SUBSTITUTES-LICENSED	121	-	-	1,478	1,516	1,516	1,516
	ADDITIONAL SALARY	130	-	380	-	-	-	-
	PERS PENSION	211	-	-	198	203	203	203
	PERS IAP	212	2,145	2,199	2,203	4,679	4,679	4,679
	PERS UAL	213	3,093	3,207	3,476	7,076	7,076	7,076
	OPSRP PENSION	214	3,858	3,955	3,866	8,212	8,212	8,212
	SOCIAL SECURITY ADMINISTR	220	2,735	2,804	2,922	6,082	6,082	6,082
	WORKERS' COMPENSATION	231	101	103	180	882	882	882
	LICENSED INSURANCE	241	10,825	10,650	11,100	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	450	900	900	900
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	153	318	318	318
	COMPUTER SOFTWARE	470	-	-	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
Subtotal - Elmira High School	GRANT INDIRECT CHARGES	690	2,925	2,979	3,137	6,517	6,517	6,517
			61,434	62,549	65,881	136,871	136,871	136,871
TOTAL GUIDANCE SERVICES			147,122	147,846	279,079	361,330	361,330	361,330
2512124000000000	COMPUTER SOFTWARE	470	-	14,924	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	746	-	-	-	-
TOTAL INFORMATION SERVICES			-	15,670	-	-	-	-
2512130000000000	SUPPLIES AND MATERIALS	410	145	-	-	-	-	-
	NON-CONSUMBABLES	460	282	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	21	-	-	-	-	-
Subtotal - District Wide			449	-	-	-	-	-
2512130179000000	SUPPLIES AND MATERIALS	410	1,503	-	-	-	-	-
	NON-CONSUMBABLES	460	1,147	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	133	-	-	-	-	-
Subtotal - Elmira Elementary School			2,782	-	-	-	-	-
2512130182000000	SUPPLIES AND MATERIALS	410	697	-	-	-	-	-
	NON-CONSUMBABLES	460	1,669	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	118	-	-	-	-	-
Subtotal - Fern Ridge Middle School			2,484	-	-	-	-	-
2512130346000000	SUPPLIES AND MATERIALS	410	2,628	-	-	-	-	-
	NON-CONSUMBABLES	460	1,176	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	190	-	-	-	-	-
Subtotal - Veneta Elementary School			3,994	-	-	-	-	-
2512130616000000	SUPPLIES AND MATERIALS	410	1,058	-	-	-	-	-
	NON-CONSUMBABLES	460	1,213	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	114	-	-	-	-	-
Subtotal - Elmira High School			2,384	-	-	-	-	-
TOTAL HEALTH SERVICES			12,093	-	-	-	-	-
2512134000000000	CONFIDENTIAL	114	16,836	55,929	56,876	-	-	-
	PERS IAP	212	-	3,076	3,413	-	-	-

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	1,457	4,894	5,176	-	-
	OPSRP PENSION	214	-	5,532	5,800	-	-
	SOCIAL SECURITY ADMINISTR	220	1,289	4,279	4,351	-	-
	WORKERS' COMPENSATION	231	48	156	259	-	-
	LICENSED INSUANCE	241	7,685	77	22,200	-	-
	DEFERRED COMP ER	242	-	-	600	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	228	-	-
	CLASSIFIED INSURANCE	245	-	18,650	-	-	-
	ADMIN INSURANCE	249	3,433	2,525	-	-	-
	OTHER GEN PROF, TECH SERV	390	27,063	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,891	4,756	4,945	-	-
TOTAL NURSE SERVICES			60,701	99,873	103,848	-	-
2512190428320000	CLASSIFIED SALARIES	112	-	-	-	5,468	5,468
	PERS IAP	212	-	-	-	303	303
	PERS UAL	213	-	-	-	487	487
	OPSRP PENSION	214	-	-	-	531	531
	SOCIAL SECURITY ADMINISTR	220	-	-	-	418	418
	WORKERS' COMPENSATION	231	-	-	-	57	57
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	-	22	22
	CLASSIFIED INSURANCE	245	-	-	-	5,552	5,552
	GRANT INDIRECT CHARGES	690	-	-	-	642	642
TOTAL STUDENT SUPPORT SERVICES			-	-	-	13,480	13,480
2512210000000000	ADMINISTRATORS	113	-	26,447	-	66,427	66,427
	PERS IAP	212	-	1,587	-	3,986	3,986
	PERS UAL	213	-	2,312	-	5,912	5,912
	OPSRP PENSION	214	-	2,854	-	6,995	6,995
	SOCIAL SECURITY ADM	220	-	2,024	-	5,082	5,082
	WORKERS COMPENSATION	231	-	73	-	733	733
	DEFERRED COMP ER	242	-	793	-	1,800	1,800
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	-	266	266
	ADMIN INSURANCE	249	-	5,853	-	14,040	14,040
	INST PROGRAM IMP SERVICES	312	1,046	-	-	-	-
	COMPUTER SOFTWARE	470	11,500	-	-	-	-
	GRANT INDIRECT CHARGES	690	627	2,097	-	5,262	5,262
TOTAL SUPPORT SERVICES			13,173	44,039	-	110,503	110,503

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2512240000000000	SUBSTITUTES LICENSE	121	-	201	-	-	-	-
	PERS PENSION	211	-	28	-	-	-	-
	PERS UAL	213	-	17	-	-	-	-
	SOCIAL SECURITY ADM	220	-	15	-	-	-	-
	WORKERS COMP	231	-	1	-	-	-	-
	INST PROGRAM IMP SERVICES	312	295	95	10,000	12,107	12,107	12,107
	TRAVEL	340	3,579	-	-	-	-	-
	OTHER GEN PROF,TEC	390	-	1,490	-	-	-	-
	SUPPLIES AND MATERIAL	410	924	-	-	-	-	-
	COMPUTER SOFTWARE	470	95	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	245	92	-	605	605	605
Subtotal - Distict Wide			5,138	1,940	10,000	12,712	12,712	12,712
2512240179000000	INST PROGRAM IMP SE	312	-	200	-	-	-	-
	TRAVEL	340	-	310	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	25	-	-	-	-
Subtotal - Elmira Elementary School			-	535	-	-	-	-
2512240182000000	SUBSTITUTES- LICENSE	121	-	402	-	-	-	-
	PERS PENSION	211	-	56	-	-	-	-
	PERS UAL	213	-	35	-	-	-	-
	SOCIAL SECURITY ADM	220	-	31	-	-	-	-
	WORKERS COMP	231	-	1	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	120	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	32	-	-	-	-
Subtotal - Fern Ridge Middle School			-	678	-	-	-	-
2512240346000000	INST PROGRAM IMP SE	312	-	200	-	-	-	-
	TRAVEL	340	-	287	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	24	-	-	-	-
Subtotal - Veneta Elementary School			-	511	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			5,138	3,664	10,000	12,712	12,712	12,712
2512321000000000	ADMINISTRATORS	113	19,176	-	46,334	-	-	-
	PERS IAP	212	1,151	-	2,780	-	-	-
	PERS UAL	213	1,659	-	4,216	-	-	-
	OPSRP PENSION	214	2,069	-	4,879	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	SOCIAL SECURITY ADMINISTR	220	1,468	-	3,545	-	-	-
	WORKERS' COMPENSATION	231	53	-	217	-	-	-
	LICENSED INSURANCE	241	1,765	-	10,010	-	-	-
	DEFERRED COMP ER	242	600	-	600	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	185	-	-	-
	ADMIN INSURANCE	249	2,462	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	194	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,530	-	3,638	-	-	-
	TOTAL OFFICE OF THE SUPERINTENDENT SERVICES		32,127	-	76,404	-	-	-
2512410179000000	SUPPLIES AND MATERI	410	-	-	-	7,000	7,000	7,000
	GRANT INDIRECT CHARGES	690	-	-	-	350	350	350
	Subtotal - Veneta Elementary School		-	-	-	7,350	7,350	7,350
2512410346000000	SUPPLIES AND MATERI	410	-	-	-	7,000	7,000	7,000
	GRANT INDIRECT CHARGES	690	-	-	-	350	350	350
	Subtotal - Veneta Elementary School		-	-	-	7,350	7,350	7,350
	TOTAL ELEMENTARY OFFICE OF		-	-	-	14,700	14,700	14,700
2512410182000000	SUPPLIES AND MATERI	410	-	4,597	-	7,000	7,000	7,000
	NON-CONSUMABLE	460	-	379	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	249	-	350	350	350
	TOTAL MS OFFICE OF THE PRINCIPLE SERVICES		-	5,225	-	7,350	7,350	7,350
2512410616000000	SUPPLIES AND MATERI	410	-	-	-	7,000	7,000	7,000
	GRANT INDIRECT CHARGES	690	-	-	-	350	350	350
	TOTAL HS OFFICE OF THE PRINCIPLE SERVICES		-	-	-	7,350	7,350	7,350
2512540000000000	ADMINISTRATORS	113	-	11,020	-	27,678	27,678	27,678
	PERS IAP	212	-	661	-	1,661	1,661	1,661
	PERS UAL	213	-	963	-	2,463	2,463	2,463
	OPSRP PENSION	214	-	1,189	-	2,914	2,914	2,914
	SOCIAL SECURITTY ADM	220	-	843	-	2,117	2,117	2,117
	WORKERS COMPENSATION	231	-	31	-	306	306	306
	DEFERRED COMP ER	242	-	330	-	750	750	750
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	-	111	111	111

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	ADMIN INSURANCE	249	-	2,439	-	5,850	5,850	5,850
	GRANT INDIRECT CHARGES	690	-	874	-	2,193	2,193	2,193
TOTAL OPERATIONS/MAINT PLANT			-	18,350	-	46,043	46,043	46,043
2512542000000000	OTHER NON-INSTR PROF TECH	389	7,961	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	398	-	-	-	-	-
TOTAL CARE & UPKEEP BUILDINGS			8,360	-	-	-	-	-
2512620000000000	ADMINISTRATORS	113	-	6,612	-	16,607	16,607	16,607
	PERS IAP	212	-	397	-	996	996	996
	PERS UAL	213	-	578	-	1,478	1,478	1,478
	OPSRP PENSION	214	-	713	-	1,749	1,749	1,749
	SOCIAL SECURITY ADM	220	-	506	-	1,270	1,270	1,270
	WORKERS COMPENSATION	231	-	18	-	184	184	184
	DEFERRED COMP ER	242	-	198	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	-	66	66	66
	ADMIN INSURANCE	249	-	1,463	-	3,510	3,510	3,510
	GRANT INDIRECT CHARGES	690	-	524	-	1,316	1,316	1,316
TOTAL PLAN RESEARCH DEVELOP E			-	11,010	-	27,626	27,626	27,626
2512630000000000	OTHER INST, PROF &	319	11,866	7,417	10,000	10,000	10,000	10,000
	GRANT INDIRECT	690	593	371	-	500	500	500
TOTAL INFORMATION SERVICES			12,460	7,787	10,000	10,500	10,500	10,500
2512660000000000	CLASSIFIED SALARIES	112	18,669	18,749	21,706	26,737	26,737	26,737
	ADDITIONAL SALARY	130	220	-	-	-	-	-
	PERS IAP	212	1,037	1,110	1,255	1,546	1,546	1,546
	PERS UAL	213	1,634	1,641	1,975	2,380	2,380	2,380
	OPSRP PENSION	214	1,864	1,996	2,203	2,713	2,713	2,713
	SOCIAL SECURITY ADMINISTR	220	1,445	1,434	1,660	2,045	2,045	2,045
	WORKERS' COMPENSATION	231	62	62	109	295	295	295
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	87	107	107	107
	CLASSIFIED INSURANCE	245	20,735	20,220	20,520	20,820	20,820	20,820
	OTHER NON-INSTR PROF TECH	389	558	1,770	-	-	-	-
	SUPPLIES AND MATERIAL	410	68	-	-	-	-	-
	NON CONSUMABLE ITEMS	460	15,407	6,866	-	-	-	-
	COMPUTER SOFTWARE	470	69,296	59,434	72,260	82,087	82,087	82,087
	COMPUTER HARDWARE	480	3,322	-	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	GRANT INDIRECT CHARGES	690	6,867	5,664	6,089	6,936	6,936	6,936
Subtotal - District Wide Technology			141,183	118,946	127,864	145,666	145,666	145,666
2512660182000000	OTHER NON-INSTR PRO	389	-	1,320	-	-	-	-
	NONCONSUMABLE ITEM	460	-	1,658	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	149	-	-	-	-
Subtotal - Middle School Technology			-	3,127	-	-	-	-
2512664000000000	DATA PROCESS	386	-	-	7,587	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	379	-	-	-
Subtotal - Operation Services			-	-	7,966	-	-	-
TOTAL TECHNOLOGY SERVICES			141,183	122,072	135,830	145,666	145,666	145,666
2513300000000000	CONFIDENTIAL	114	17,402	42,343	44,592	49,012	49,012	49,012
	PERS IAP	212	-	2,117	2,676	2,941	2,941	2,941
	PERS UAL	213	1,520	3,705	4,058	4,362	4,362	4,362
	OPSRP PENSION	214	167	3,807	4,696	5,161	5,161	5,161
	SOCIAL SECURITY ADMINISTR	220	1,344	3,239	3,411	3,749	3,749	3,749
	WORKERS' COMPENSATION	231	54	126	219	551	551	551
	LINCENSED INSURANCE	241	10,023	15,410	23,088	23,400	23,400	23,400
	DEFERRED COMP ER	242	-	-	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	178	196	196	196
	ADMIN INSURANCE	249	2,289	6,742	-	-	-	-
	POSTAGE	353	464	-	-	-	-	-
	OTHER NON INSTRU PROF TECI	389	2,113	2,250	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	13,253	13,750	13,750	13,750	13,750
	SUPPLIES AND MATERIALS	410	438	4,321	3,000	3,000	3,000	3,000
	NON CONSUMABLE ITEMS	460	2,526	-	5,000	5,000	5,000	5,000
	GRANT INDIRECT CHARGES	690	1,917	4,866	5,263	5,586	5,586	5,586
Subtotal - District Wide			40,257	102,178	110,531	117,308	117,308	117,308
2513300182000000	SUPPLIES AND MATERIALS	410	3,004	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	150	-	-	-	-	-
Subtotal - Fern Ridge Middle School			3,154	-	-	-	-	-
2513300346000000	SUPPLIES AND MATERIALS	410	2,020	-	-	-	-	-

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	GRANT INDIRECT CHARGES	690	101	-	-	-	-	-
Subtotal - Veneta Elementary School			2,121	-	-	-	-	-
TOTAL OTHER COMMUNITY SERVICES			45,532	102,178	110,531	117,308	117,308	117,308
2514150000000000	BUILDING ACQUISITION	520	2,039	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	102	-	-	-	-	-
TOTAL BUILDING ACQUISITIONS			2,140	-	-	-	-	-
TOTAL SIA REQUIREMENTS			1,104,039	1,106,008	1,301,147	1,354,255	1,354,255	1,354,255
MINFULLNESS ZEN								
REQUIREMENTS								
2522649000000000	NON CONSUMBABLES	460	-	-	-	4,000	4,000	4,000
TOTAL OTHER STAFF SERVICES			-	-	-	4,000	4,000	4,000
TOTAL MINFULLNESS ZEN REQUIREMENTS			-	-	-	4,000	4,000	4,000
EARLY INDICATOR								
REQUIREMENTS								
2532230000000000	DATA PROCESS	386	3,185	1,800	4,262	3,900	3,900	3,900
	GRANT INDIRECT CHARGES	690	-	68	-	137	137	137
TOTAL ELEMENTARY PROGRAMS			3,185	1,868	4,262	4,037	4,037	4,037
TOTAL EARLY INDICATOR GRANT REQUIREMENTS			3,185	1,868	4,262	4,037	4,037	4,037
SUMMER ENRICHMENT K-8								
REQUIREMENTS								
2541410000000000	LICENSED SALARIES	111	-	10,929	-	-	-	-
	CLASSIFIED SALARIES	112	-	15,048	-	-	-	-
	ADMINISTRATORS	113	-	3,000	-	-	-	-
	SUBSTITUTES-LICENSE	121	-	900	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	159	-	-	-	-
	ADDITIONAL SALARY	130	83,823	3,000	-	-	-	-
	PERS PENSION	211	1,713	989	-	-	-	-
	PERS IAP	212	4,268	1,904	-	-	-	-
	PERS UAL	213	7,251	2,864	-	-	-	-
	OPSRP PENSION	214	7,030	2,685	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	6,401	2,524	-	-	-	-

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	240	102	-	-	-
	OTHER GEN PROF, TEC	390	-	6,273	-	-	-
	SUPPLIES AND MATERIALS	410	5,169	1,088	2,500	-	-
	TEXTBOOKS	420	7,763	-	20,000	-	-
	COMPUTER SOFTWARE	470	5,000	-	-	-	-
	GRANT INDIRECT CHARGES	690	4,807	1,951	853	-	-
	TOTAL ELEMENTARY PROGRAMS		133,464	53,415	23,353	-	-
2541420000000000	LICENSED SALARIES	111	-	18,760	-	-	-
	CLASSIFIED SALARIES	112	-	5,119	-	-	-
	ADMINISTRATORS	113	-	1,799	-	-	-
	ADDITIONAL SALARY	130	35,047	-	-	-	-
	PERS PENSION	211	1,071	1,013	-	-	-
	PERS IAP	212	1,980	1,406	-	-	-
	PERS UAL	213	3,032	2,221	-	-	-
	OPSRP PENSION	214	2,730	1,846	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,682	1,964	-	-	-
	WORKERS' COMPENSATION	231	101	76	-	-	-
	PROPERTY SERVICES	320	-	276	-	-	-
	FUEL	326	-	5	-	-	-
	REIMBURSABLE STUDENT	331	-	27	-	-	-
	TRAVEL	340	-	399	-	-	-
	SUPPLIES AND MATERIALS	410	2,740	221	4,000	-	-
	NON-CONSUMABLES	460	4,433	249	3,000	-	-
	GRANT INDIRECT CHARGES	690	2,097	1,341	265	-	-
	TOTAL MIDDLE SCHOOL PROGRAMS		55,912	36,723	7,265	-	-
2541490000000000	ADDITIONAL SALARY	130	909	-	-	-	-
	PERS IAP	212	43	-	-	-	-
	PERS UAL	213	92	-	-	-	-
	OPSRP PENSION	214	77	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	81	-	-	-	-
	WORKERS' COMPENSATION	231	3	-	-	-	-
	PROPERTY SERVICES	320	-	13,796	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	1,850	-	-
	NON-CONSUMABLE ITEMS	460	-	-	400	-	-
	GRANT INDIRECT CHARGES	690	46	523	85	-	-
	TOTAL OTHER SUMMER SCHOOL PROGRAMS		1,251	14,318	2,335	-	-

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2542550428000000	FUEL	326	141	453	-	-	-	-
	REIMBURSABEL STUDENT	331	-	11,187	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	441	-	-	-	-
2542550500000000	FUEL	326	-	2,300	-	-	-	-
	REIMBURSABEL STUDENT	331	-	23,986	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	996	-	-	-	-
TOTAL STUDENT TRANSPORTATION			141	39,363	-	-	-	-
2543100501000000	OTHER GEN PROF, TEC	390	-	617	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	23	-	-	-	-
TOTAL FOOD SERVICES			-	640	-	-	-	-
TOTAL SUMMER ENRICHMENT K-8 LEVEL			190,768	144,460	32,953	-	-	-
MENSTRUAL DIGNITY GRANT								
REQUIREMENTS								
2552542000000000	SUPPLIES AND MATERIALS	410	854	280	-	-	-	-
	NON-CONSUMABLES	460	3,080	6,053	7,000	7,000	7,000	7,000
TOTAL CARE AND UPKEEP OF BUILDINGS			3,934	6,333	7,000	7,000	7,000	7,000
TOTAL MENSTRUAL DIGNITY GRANT			3,934	6,333	7,000	7,000	7,000	7,000
SUMMER ACADEMIC 9-12								
REQUIREMENTS								
2561430000000000	LICENSED SALARIES	111	-	23,814	-	-	-	-
	CLASSIFIED SALARIES	112	-	608	-	-	-	-
	ADDITIONAL SALARY	130	21,388	-	-	-	-	-
	PERS PENSION	211	1,446	1,864	-	-	-	-
	PERS IAP	212	1,283	1,465	-	-	-	-
	PERS UAL	213	1,850	2,115	-	-	-	-
	OPSRP PENSION	214	1,185	1,188	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,635	1,868	-	-	-	-
	WORKERS' COMPENSATION	231	61	70	-	-	-	-
	FUEL	326	100	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	532	-	-	-	-	-
	TRAVEL	340	135	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	3,358	95	-	-	-	-

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	TEXTBOOKS	420	-	37	-	-	-
	NON-CONSUMABLES	460	4,286	-	4,300	-	-
	COMPUTER SOFTWARE	470	14,932	-	15,000	-	-
	DEPRECIABLE EQUIPMENT	540	8,691	-	8,700	-	-
	DUES & FEES	640	112	-	115	-	-
	GRANT INDIRECT CHARGES	690	2,332	1,255	1,065	-	-
TOTAL HIGH SCHOOL PROGRAMS		63,325	34,380	29,180	-	-	-
2561490000000000	ADDITIONAL SALARY	130	909	-	-	-	-
	PERS IAP	212	43	-	-	-	-
	PERS UAL	213	92	-	-	-	-
	OPSRP PENSION	214	77	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	81	-	-	-	-
	WORKERS' COMPENSATION	231	3	-	-	-	-
	GRANT INDIRECT CHARGES	690	46	-	-	-	-
TOTAL OTHER SUMMER SCHOOL PROGRAMS		1,251	-	-	-	-	-
2563100501000000	OTHER GEN PROF, TEC	390	-	1,049	-	-	-
	GRANT INDIRECT CHARGES	690	-	40	-	-	-
TOTAL FOOD SERVICES		-	1,089	-	-	-	-
TOTAL SUMMER ACCADEMIC 9-12 LEVEL		64,576	35,469	29,180	-	-	-

TITLE I-A

REQUIREMENTS

2621272450000000	LICENSED SALARIES	111	35,405	101,058	65,853	73,689	73,689	73,689
	CLASSIFIED SALARIES	112	122,310	80,776	181,249	169,655	169,655	169,655
	SUBSTITUTES-LICENSED	121	1,468	(213)	1,056	1,083	1,083	1,083
	SUBSTITUTES-CLASSIFIED	122	16,780	24,848	4,826	5,060	5,060	5,060
	PERS PENSION	211	5,880	11,973	786	-	-	-
	PERS IAP	212	5,553	5,268	14,630	14,296	14,296	14,296
	PERS UAL	213	15,198	18,265	23,021	22,204	22,204	22,204
	OPSRP PENSION	214	9,724	10,503	25,676	25,736	25,736	25,736
	SOCIAL SECURITY ADMINISTR	220	13,143	16,021	19,353	19,086	19,086	19,086
	WORKERS' COMPENSATION	231	558	724	1,268	2,782	2,782	2,782
	LICENSED INSURANCE	241	9,547	19,502	22,200	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	1,012	998	998	998

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	CLASSIFIED INSURANCE	245	80,803	61,614	172,368	156,150	156,150
	INST. PROGRAM IMP SERVICES	312	1,626	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,909	-	-	-	-
	TEXTBOOKS	420	6,257	-	-	-	-
	NON CONSUMABLES	460	1,192	-	-	-	-
	COMPUTER SOFTWARE	470	7,313	-	-	-	-
	COMPUTER HARDWARE	480	2,424	-	-	-	-
	GRANT INDIRECT CHARGES	690	12,776	13,278	20,246	19,486	19,486
TOTAL TITLE I			349,862	363,617	554,444	533,625	533,625
2621410000000000	SUPPLIES AND MATERIALS	410	-	5,247	-	-	-
	GRANT INDIRECT CHARGES	690	-	199	-	-	-
TOTAL INTERMEDIATE			-	5,446	-	-	-
26214100450000000	ADDITIONAL SALARY	130	-	-	50,000	50,000	50,000
	PERS PENSION	211	-	-	6,685	6,685	6,685
	PERS IAP	212	-	-	3,000	3,000	3,000
	PERS UAL	213	-	-	4,550	4,450	4,450
	SOCIAL SECURITY ADMINISTR	220	-	-	3,825	3,825	3,825
	WORKERS' COMPENSATION	231	-	-	225	545	545
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	200	200	200
	GRANT INDIRECT CHARGES	690	-	-	2,596	2,603	2,603
TOTAL ELEMENTARY SUMMER PROGRAMS			-	-	71,081	71,308	71,308
2622110450000000	REIMBURSABLE STUDENT	331	-	-	-	-	-
	TRAVEL	340	1,874	-	-	-	-
	SUPPLIES AND MATERIALS	410	337	355	-	-	-
	GRANT INDIRECT CHARGES	690	84	13	-	-	-
TOTAL ATTENDANCE & SOCIAL WORK SERVICES			2,296	368	-	-	-
2622410450000000	ADMINISTRATORS	113	33,121	-	-	-	-
	PERS PENSION	211	2,275	-	-	-	-
	PERS IAP	212	1,987	-	-	-	-
	PERS UAL	213	2,865	-	-	-	-
	OPSRP PENSION	214	1,808	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,538	-	-	-	-
	WORKERS' COMPENSATION	231	92	-	-	-	-
	LICENSED INSURANCE	241	2,014	-	-	-	-

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	DEFERRED COMP ER	242	513	-	-	-	-
	ADMIN INSURANCE	249	5,341	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	6,000	-	-
	GRANT INDIRECT CHARGES	690	1,992	-	227	-	-
TOTAL OFFICE OF THE PRINCIPAL			54,547	-	6,227	-	-
2622490450000000	ADMINISTRATORS	113	1,499	12,500	-	-	-
	ADDITIONAL SALARY	130	500	2,500	-	-	-
	PERS PENSION	211	278	2,085	-	-	-
	PERS UAL	213	173	1,313	-	-	-
	SOCIAL SECURITY ADMINISTR	220	153	1,148	-	-	-
	WORKERS' COMPENSATION	231	6	39	-	-	-
	GRANT INDIRECT CHARGES	690	99	742	-	-	-
TOTAL OTHER SUPPORT			2,707	20,326	-	-	-
2623300450000000	ADDITIONAL SALARY	130	-	1,013	-	-	-
	PERS PENSION	211	-	55	-	-	-
	PERS IAP	212	-	37	-	-	-
	PERS UAL	213	-	89	-	-	-
	OPSRP PENSION	214	-	66	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	77	-	-	-
	WORKERS' COMPENSATION	231	-	3	-	-	-
	SUPPLIES & MATERIALS	410	207	1,842	7,000	1,850	1,850
	GRANT INDIRECT CHA	690	8	121	265	70	70
TOTAL COMMUNITY SERVICES			215	3,303	7,265	1,920	1,920
TOTAL TITLE I REQUIREMENTS			409,627	393,060	639,017	606,853	606,853
WELLNESS FUND							
REQUIREMENTS							
2642649000000000	SUBSTITUTES - LICENSED	121	-	101	-	-	-
	ADDITIONAL SALARY	130	3,350	2,600	5,000	5,000	5,000
	PERS PENSION	211	160	153	669	669	669
	PERS IAP	212	141	96	300	300	300
	PERS UAL	213	290	236	455	445	445
	OPSRP PENSION	214	237	173	-	-	-
	SOCIAL SECURITY ADMINISTR	220	253	204	383	383	383
	WORKERS' COMPENSATION	231	10	8	22	54	54

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	20	20	20
	OTHER INST, PROF & TECH	319	650	670	-	-	-
	OTHER NON-INSTR PR	389	2,402	3,583	-	-	-
	SUPPLIES AND MATERIALS	410	2,295	6,264	32,987	23,439	23,439
	NON CONSUMABLES	460	5,164	-	-	-	-
TOTAL OTHER STAFF SERVICES			14,952	14,087	39,836	30,310	30,310
2642690000000000	DATA PROCESS	386	6,547	4,302	6,700	6,700	6,700
TOTAL OTHER SUPPORT SERVICES-CENTRAL			6,547	4,302	6,700	6,700	6,700
TOTAL WELLNESS GRANT REQUIREMENTS			21,499	18,389	46,536	37,010	37,010
EARLY LITERACY GRANT							
REQUIREMENTS							
2681272450000000	LICENSED SALARY	111	-	-	-	61,360	61,360
	PERS PENSION	211	-	-	-	8,204	8,204
	PERS UAL	213	-	-	-	5,461	5,461
	SOCIAL SECURITY ADMINISTR	220	-	-	-	4,694	4,694
	WORKERS' COMPENSATION	231	-	-	-	680	680
	LICENSED INSURANCE	241	-	-	-	22,500	22,500
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	-	245	245
TOTAL OTHER STAFF SERVICES			-	-	-	103,144	103,144
TOTAL EARLY LITERACY GRANT REQUIREMENTS			-	-	-	103,144	103,144
WLC TITLE							
REQUIREMENTS							
2691288128000000	CHARTER SCHOOL PAYMENTS	360	-	-	-	85,000	85,000
	GRANT INDIRECT CHARGES	690	3,184	-	-	3,222	3,222
	TRANSITS	720	84,022	-	100,000	100,000	100,000
TOTAL CHARTER SCHOOLS			87,207	-	100,000	188,222	188,222
2695300128000000	GRANT INDIRECT CHARGES	690	-	-	-	-	-
	TRANSITS	720	-	-	100,000	100,000	100,000
TOTAL APPORTIONMENT OF FUNDS BY LEA			-	-	100,000	100,000	100,000
TOTAL WLC GRANT REQUIREMENTS			87,207	-	200,000	288,222	288,222

TITLE IV

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
REQUIREMENTS								
2701111179000000	LICENSED SALARIES	111	-	3,155	-	-	-	-
	CLASSIFIED SALARIES	112	3,708	1,827	-	-	-	-
	PERS PENSION	211	-	439	-	-	-	-
	PERS IAP	212	223	110	-	-	-	-
	PERS UAL	213	321	436	-	-	-	-
	OPSRP PENSION	214	690	197	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	269	378	-	-	-	-
	WORKERS' COMPENSATION	231	12	15	-	-	-	-
	LICENSED INSURANCE	241	-	886	-	-	-	-
	CLASSIFIED INSURANCE	245	3,190	1,685	-	-	-	-
	INSTRUCTION SERVICE	311	-	2,600	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,407	12,000	11,000	11,000	11,000
	NON-CONSUMABLE ITEMS	460	-	-	-	2,000	2,000	2,000
	COMPUTER SOFTWARE	470	1,499	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	376	263	455	493	493	493
	TOTAL ELMIRA ELEMENTARY		10,287	13,396	12,455	13,493	13,493	13,493
27011111346000000	LICENSED SALARIES	111	-	3,155	-	-	-	-
	CLASSIFIED SALARIES	112	3,329	2,701	-	-	-	-
	PERS PENSION	211	-	439	-	-	-	-
	PERS IAP	212	161	163	-	-	-	-
	PERS UAL	213	288	513	-	-	-	-
	OPSRP PENSION	214	-	293	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	243	442	-	-	-	-
	WORKERS' COMPENSATION	231	13	18	-	-	-	-
	LICENSED INSURANCE	241	-	886	-	-	-	-
	CLASSIFIED INSURANCE	245	4,307	3,033	-	-	-	-
	INSTRUCTION SERVICE	311	-	3,000	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	11,000	11,000	11,000
	NON-CONSUMABLE ITEM	460	-	3,398	-	2,000	2,000	2,000
	COMPUTER SOFTWARE	470	1,499	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	373	361	-	493	493	493
	TOTAL VENETA ELEMENTARY		10,212	18,402	-	13,493	13,493	13,493
2701121182000000	NON-CONSUMABLE ITEM	460	-	-	12,000	5,152	5,152	5,152
	COMPUTER SOFTWARE	470	2,188	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	83	-	455	195	195	195

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL MIDDLE SCHOOL PROGRAMS			2,271	-	12,455	5,347	5,347	5,347
2701131616000000	REPAIRS & MAINTENANCE	322	-	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	-	-	7,800	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	296	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			-	-	8,096	-	-	-
2701283000000000	Rentals	324	1,552	2,001	1,552	-	-	-
	POSTAGE	353	18	-	20	-	-	-
	SUPPLIES AND MATERIALS	410	1,534	-	1,500	-	-	-
	TEXTBOOKS	420	830	-	800	-	-	-
	NON-CONSUMABLES	460	388	-	400	-	-	-
	GRANT INDIRECT CHARGES	690	164	40	162	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			4,487	2,041	4,434	-	-	-
2702130000000000	SUPPLIES AND MATERIALS	410	-	1,025	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	21	-	-	-	-
TOTAL HEALTH SERVICES			-	1,045	-	-	-	-
2702410182000000	NON-CONSUMABLE ITEM	460	-	372	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	7	-	-	-	-
346	NON-CONSUMABLE ITEM	460	-	96	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	2	-	-	-	-
TOTAL OFFICE OF THE PRINCIPLE			-	478	-	-	-	-
2702660000000000	NON-CONSUMABLE ITEMS	460	6,434	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	244	-	-	-	-	-
TOTAL TECHNOLOGY SERVICES			6,678	-	-	-	-	-
TOTAL TITLE IV REQUIREMENTS			33,935	35,362	37,439	32,333	32,333	32,333
PERKINS								
REQUIREMENTS								
2711131616000000	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	4,402	-	-	5,000	5,000	5,000
	DEPRECIABLE EQUIPMENT	540	-	24,185	25,000	-	-	-
TOTAL PERKINS GRANT REQUIREMENTS			4,402	24,185	25,000	5,000	5,000	5,000

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
CAREER PATHWAYS								
REQUIREMENTS								
2731131616000000	SUPPLIES AND MATERIALS	410	-	1,319	-	-	-	-
	NON-CONSUMABLE ITEMS	460	2,000	-	2,000	2,000	2,000	2,000
	GRANT INDIRECT CHARGES	690		50	-			
TOTAL HIGH SCHOOL PROGRAMS			2,000	1,368	2,000	2,000	2,000	2,000
TOTAL CAREER PATHWAYS GRANT REQUIREMENTS			2,000	1,368	2,000	2,000	2,000	2,000
MEASURE 98								
REQUIREMENTS								
2891131616000000	LICENSED SALARIES	111	26,152	49,278	30,269	65,770	65,770	65,770
	CLASSIFIED SALARIES	112	-	-	-	9,638	9,638	9,638
	PERS IAP	212	1,569	2,957	1,816	4,514	4,514	4,514
	PERS UAL	213	2,262	4,312	2,754	6,711	6,711	6,711
	OPSRP PENSION	214	2,822	5,317	3,187	7,921	7,921	7,921
	SOCIAL SECURITY ADMINISTR	220	2,001	3,770	2,316	5,769	5,769	5,769
	WORKERS' COMPENSATION	231	76	143	144	841	841	841
	LICENSED INSURANCE	241	10,037	18,950	11,100	22,500	22,500	22,500
	DEFERRED COMP ER	242	-	-	450	900	900	900
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	121	302	302	302
	FUEL	326	-	60	-	-	-	-
	REIMBURSABLE STUDENT	331	-	149	-	500	500	500
	OTHER NON-INSTR PROF TECH	389	-	171	-	200	200	200
	OTHER GEN PROF, TECH SRVS	390	-	175	5,000	200	200	200
	SUPPLIES AND MATERIALS	410	852	20,370	30,540	21,000	21,000	21,000
	NON-CONSUMABLE ITEMS	460	644	4,752	-	6,000	6,000	6,000
	COMPUTER SOFTWARE	470	299	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	100	-	100	100	100
	DUES & FEES	640	700	-	-	700	700	700
	GRANT INDIRECT CHARGES	690	1,797	4,188	3,324	5,820	5,820	5,820
TOTAL HIGH SCHOOL PROGRAMS			49,210	114,691	91,021	159,386	159,386	159,386
2891283616000000	LICENSED SALARIES	111	37,114	37,857	38,519	32,725	32,725	32,725
	EXTRA DUTY	130	3,907	3,985	4,055	2,584	2,584	2,584
	PERS PENSION	211	5,702	5,816	5,692	4,721	4,721	4,721
	PERS IAP	212	2,461	2,510	2,554	-	-	-
	PERS UAL	213	3,548	3,661	3,874	3,142	3,142	3,142

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025	
		Actual	Actual	Adopted	Proposed	Approved	Adopted	
	SOCIAL SECURITY ADMINISTR	220	3,138	3,201	3,257	2,701	2,701	2,701
	WORKERS' COMPENSATION	231	115	117	201	392	392	392
	LICENSED INSURANCE	241	10,050	10,650	11,100	-	-	-
	DEFERRED COMP ER	242	450	450	450	360	360	360
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	170	141	141	141
	GRANT INDIRECT CHARGES	690	2,520	2,587	2,648	1,644	1,644	1,644
TOTAL DISTRICT ALTERNATIVE PROGRAMS			69,005	70,833	72,520	48,410	48,410	48,410
2892120616000000	LICENSED SALARIES	111	35,751	36,272	36,718	-	-	-
	EXTRA DUTY	130	-	380	-	-	-	-
	PERS IAP	212	2,145	2,199	2,203	-	-	-
	PERS UAL	213	3,093	3,207	3,341	-	-	-
	OPSRP PENSION	214	3,858	3,955	3,866	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,735	2,804	2,809	-	-	-
	WORKERS' COMPENSATION	231	101	103	174	-	-	-
	LICENSED INSURANCE	241	10,825	10,650	11,100	-	-	-
	DEFERRED COMP ER	242	-	-	450	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	147	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	7,000	7,000	7,000	7,000
	GRANT INDIRECT CHARGES	690	2,217	2,258	2,570	265	265	265
TOTAL GUIDANCE SERVICES			60,726	61,827	70,378	7,265	7,265	7,265
2892124182000000	LICENSED SALARIES	111	10,450	10,659	10,845	11,517	11,517	11,517
	PERS PENSION	211	1,452	1,482	1,450	1,540	1,540	1,540
	PERS IAP	212	627	639	651	-	-	-
	PERS UAL	213	904	933	987	1,025	1,025	1,025
	SOCIAL SECURITY ADMINISTR	220	793	809	830	881	881	881
	WORKERS' COMPENSATION	231	30	30	51	128	128	128
	LICENSED INSURANCE	241	3,349	3,549	3,699	3,749	3,749	3,749
	DEFERRED COMP ER	242	150	150	150	150	150	150
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	43	46	46	46
	OTHER INST, PROF & TECH	319	900	750	9,000	1,500	1,500	1,500
	SUPPLIES AND MATERIALS	410	-	-	6,658	1,844	1,844	1,844
	GRANT INDIRECT CHARGES	690	707	720	1,302	850	850	850
TOTAL INFORMATION SERVICES			19,361	19,720	35,666	23,230	23,230	23,230
2892124616000000	LICENSED SALARIES	111	52,273	53,318	54,252	57,614	57,614	57,614
	CLASSIFIED SALARIES	112	1,574	5,502	-	-	-	-

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
PERS PENSION	211	7,266	7,411	7,253	7,703	7,703	7,703
PERS IAP	212	3,136	3,434	3,255	-	-	-
PERS UAL	213	4,658	5,161	4,937	5,128	5,128	5,128
OPSRP PENSION	214	-	423	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	4,087	4,480	4,150	4,407	4,407	4,407
WORKERS' COMPENSATION	231	153	169	259	640	640	640
LICENSED INSURANCE	241	16,751	17,751	18,501	18,752	18,752	18,752
DEFERRED COMP ER	242	750	750	750	750	750	750
PAID FAMILY MEDIAL LEAVE INS	243	-	-	217	230	230	230
FUEL	326	3	4	-	-	-	-
REIMBURSABLE STUDENT TRAN	331	47	7	-	-	-	-
PRINTING AND BINDING	355	112	-	-	-	-	-
SUPPLIES AND MATERIALS	410	9,288	10,364	-	10,000	10,000	10,000
NON-CONSUMABLE ITEMS	460	-	24,326	-	21,000	21,000	21,000
GRANT INDIRECT CHARGES	690	3,794	4,891	3,546	4,784	4,784	4,784
TOTAL INFORMATION SERVICES		103,893	137,993	97,120	131,008	131,008	131,008
28926600000000000	COMPUTER HARDWARE	480	-	-	10,428	-	-
	GRANT INDIRECT CHARGES	690	-	-	395	-	-
TOTAL TECHNOLOGY SERVICES		-	-	10,823	-	-	-
TOTAL MEASURE 98 REQUIREMENTS		302,195	405,064	377,528	369,299	369,299	369,299
CONSTRUCTION EXCISE TAX							
REQUIREMENTS							
29125427000000000	REPAIRS & MAINTENANCE	322	-	-	40,000	100,000	100,000
	IMPROVE OTHER THAN BUILD	530	-	-	22,945	100,000	100,000
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		-	-	62,945	200,000	200,000	200,000
29125437000000000	REPAIRS & MAINTENANCE	322	-	-	40,000	131,846	131,846
TOTAL CARE AND UPKEEP OF GROUNDS		-	-	40,000	131,846	131,846	131,846
TOTAL CONSTRUCTION EXCISE TAX REQUIREMENTS		-	-	102,945	331,846	331,846	331,846
TITLE II							
REQUIREMENTS							
29311114500000000	LICENSED SALARIES	111	16,701	-	-	-	-
	CLASSIFIED SALARIES	112	11,373	29,463	-	-	-

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

		2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	SUBSTITUTES-CLASSIFIED	122	366	-	-	-	-
	ADDITIONAL SALARY	130	-	-	43,000	39,700	39,700
	PERS PENSION	211	2,321	-	5,749	5,308	5,308
	PERS IAP	212	584	1,756	2,580	2,382	2,382
	PERS UAL	213	2,460	2,578	3,913	3,533	3,533
	OPSRP PENSION	214	1,089	2,960	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,142	2,114	3,290	3,037	3,037
	WORKERS' COMPENSATION	231	77	19	193	433	433
	LICENSED INSURANCE	241	4,517	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	172	159	159
	CLASSIFIED INSURANCE	245	9,091	26,628	-	-	-
	GRANT INDIRECT CHARGES	690	-	2,483	2,232	2,094	2,094
TOTAL ELEMENTARY PROGRAMS			50,720	68,002	61,129	56,646	56,646
2932240450000000	ADDITIONAL SALARY	130	-	-	5,000	-	-
	PERS PENSION	211	-	-	669	-	-
	PERS IAP	212	-	-	300	-	-
	PERS UAL	213	-	-	455	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	383	-	-
	WORKERS' COMPENSATION	231	-	-	22	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	20	-	-
	INST PROGRAM IMP SERVICES	312	-	1,839	-	-	-
	GRANT INDIRECT CHARGES	690	-	70	260	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			-	1,909	7,109	-	-
2933300450000000	ADDITIONAL SALARY	130	-	71	-	-	-
	PERS IAP	212	-	4	-	-	-
	PERS UAL	213	-	6	-	-	-
	OPSRP PENSION	214	-	8	-	-	-
	SOCIAL SECURITY ADM	220	-	5	-	-	-
	WORKER'S COMPENSATION	231	-	0	-	-	-
	GRANT INDIRECT CHARGES	690	-	4	-	-	-
TOTAL COMMUNITY SERVICES			-	98	-	-	-
TOTAL TITLE II REQUIREMENTS			50,720	70,009	68,238	56,646	56,646

MISC. OTHER GRANTS

REQUIREMENTS

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2951131616012000	CLASSIFIED SALARIES	112	22,314	24,608	21,206	-	-	-
	SUBSTITUTES LICENSE	121	-	201	-	-	-	-
	PERS PENSION	211	3,102	3,448	2,233	-	-	-
	PERS IAP	212	1,339	1,477	1,272	-	-	-
	PERS UAL	213	1,930	2,169	1,930	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,512	1,822	1,622	-	-	-
	WORKERS' COMPENSATION	231	69	72	110	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	85	-	-	-
	CLASSIFIED INSURANCE	245	12,761	6,764	13,680	-	-	-
	INST PROGRAM IMP SE	312	-	325	-	-	-	-
	TRAVEL	340	1,180	1,326	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	141	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			44,206	42,351	42,138	-	-	-
2951131616428000	SUPPLIES AND MATERIALS	410	1,306	-	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			1,306	-	-	-	-	-
2953300000000000	SUBSTITUTES CLASSIFIED	122	-	182	-	-	-	-
	ADDITIONAL SALARY	130	16,726	13,855	52,966	22,000	22,000	22,000
	PERS PENSION	211	363	-	1,084	-	-	-
	PERS IAP	212	945	404	1,394	660	660	660
	PERS UAL	213	1,447	1,221	4,820	1,958	1,958	1,958
	OPSRP PENSION	214	1,418	889	4,723	2,317	2,317	2,317
	SOCIAL SECURITY ADMINISTR	220	1,266	1,072	4,052	1,683	1,683	1,683
	WORKERS' COMPENSATION	231	50	44	259	249	249	249
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	212	88	88	88
	INST, PROF, TECH SE	310	-	8,494	-	-	-	-
	TRAVEL	340	-	199	-	-	-	-
	SUPPLIES AND MATERIALS	410	2,824	6,643	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	141	-	-	-	-
TOTAL COMMUNITY SERVICES			25,039	33,144	69,510	28,955	28,955	28,955
TOTAL OTHER GRANTS REQUIREMENTS			70,551	75,495	111,648	28,955	28,955	28,955
CHARTER SCHOOL								
REQUIREMENTS								
2961288128000000	CHARTER SCHOOL PAYMENTS	360	527,344	712,691	774,716	812,999	812,999	812,999
TOTAL CHARTER SCHOOLS			527,344	712,691	774,716	812,999	812,999	812,999

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL CHARTER SCHOOL REQUIREMENTS			527,344	712,691	774,716	812,999	812,999	812,999
TECHNOLOGY RESERVE FUND								
REQUIREMENTS								
2972660110000000	INST, PROF, TECH SE	310	-	12,920	-	77,606	77,606	77,606
	REPAIRS AND MAINTANCE	322	7,769	3,268	-	100,000	100,000	100,000
	OTHER NON-INSTR PROF TECH	389	16,370	1,223	20,000	20,000	20,000	20,000
	NON-CONSUMABLE ITEM	460	-	888	-	3,135	3,135	3,135
	COMPUTER SOFTWARE	470	25,100	-	20,000	20,000	20,000	20,000
	COMPUTER HARDWARE	480	-	-	20,000	20,000	20,000	20,000
	TECHNOLOGY	550	4,654	5,560	150,000	150,000	150,000	150,000
TOTAL TECHNOLOGY SERVICES			53,893	23,858	210,000	390,741	390,741	390,741
2976110110000000	RESERVE IT IMPROVEMENTS	816	-	-	523,000	500,000	500,000	500,000
TOTAL OPERATING CONTINGENCY			-	-	523,000	500,000	500,000	500,000
TOTAL TECHNOLOGY RESERVE REQUIREMENTS			53,893	23,858	733,000	890,741	890,741	890,741
MAINTENANCE RESERVE FUND								
REQUIREMENTS								
2982542700000000	REPAIRS & MAINTENANCE	322	43,737	258,684	50,000	300,000	300,000	300,000
	RENTALS	324	51	2,482	-	-	-	-
	GARBAGE	328	-	2,444	-	-	-	-
	OTHER NON-INSTR PROF	389	180,975	127,763	100,000	100,000	100,000	100,000
	SUPPLIES AND MATERIALS	410	(524)	1,249	-	-	-	-
	NON-CONSUMABLE ITEMS	460	25,557	17,046	250,000	275,000	275,000	275,000
	IMPROVE OTHER THAN BUILD	530	-	10,001	50,000	50,000	50,000	50,000
	DEPRECIABLE EQUIPMENT	540	67,903	-	-	-	-	-
	OTHER CAPITAL OUTLAY	590	16,236	34,012	50,000	50,000	50,000	50,000
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			333,935	453,681	500,000	775,000	775,000	775,000
2982543700000000	REPAIRS & MAINTENANCE	322	-	12,700	-	25,000	25,000	25,000
	OTHER NON-INSTR PROF	389	9,810	6,538	100,000	100,000	100,000	100,000
	IMPROVE OTHER THAN	530	-	6,000	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	100,000	100,000	100,000	100,000
TOTAL CARE AND UPKEEP OF GROUNDS			9,810	25,238	200,000	225,000	225,000	225,000

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
2982549700000000	WATER AND SEWAGE	327	-	-	600,000	625,000	625,000	625,000
TOTAL OPERATING AND MAINTENANCE OF PLANT SERVICES			-	-	600,000	625,000	625,000	625,000
2984120700000000	LANE ACQUISITION	510	-	-	350,000	350,000	350,000	350,000
TOTAL SITE ACQUISITION			-	-	350,000	350,000	350,000	350,000
2984150700000000	BUILDING ACQUISITION	520	-	-	50,000	650,000	650,000	650,000
TOTAL BUILDING ACQUISITION			-	-	50,000	650,000	650,000	650,000
2985200700000000	FUND MODIFICATIONS	710	-	-	82,945	-	-	-
TOTAL OPERATING CONTINGENCY			-	-	82,945	-	-	-
2986110700000000	PLANNED RESERVE	810	-	-	1,162,653	407,304	407,304	407,304
	RESERVE CAPITAL IMPROVEME	813	-	-	212,500	212,500	212,500	212,500
	RESERVE VEHICLE/EQUIP REP	815	-	-	60,000	60,000	60,000	60,000
TOTAL OPERATING CONTINGENCY			-	-	1,435,153	679,804	679,804	679,804
TOTAL DISTRICT MAINT. RESERVE REQUIREMENTS			343,745	478,919	3,218,098	3,304,804	3,304,804	3,304,804

EARLY RETIREMENT FUND

REQUIREMENTS

2992700000000000	RETIREMENT STIPENDS	116	66,796	47,548	101,137	61,888	61,888	61,888
	PERS PENSION	211	-	2	-	-	-	-
	PERS UAL	213	-	1	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	5,044	4,268	7,490	4,514	4,514	4,514
	CLASSIFIED INSURANCE	245	906	8,761	-	-	-	-
	LIC. RETIREMENT HEALTH	271	90,796	68,093	18,870	14,344	14,344	14,344
	CLASS. RETIREMENT HEALTH	275	15,104	22,194	329,823	193,626	193,626	193,626
	STATISTICAL SERVICES	317	7,800	-	7,900	-	-	-
TOTAL SUPPLEMENTAL RETIREMENT PROGRAM			186,447	150,866	465,220	274,372	274,372	274,372
2996110000000000	RESERVE PERS LIABILITY	811	-	-	340,000	440,000	440,000	440,000
	RESERVE EARLY RETIREMENT	814	-	-	1,206,639	1,023,465	1,023,465	1,023,465
TOTAL OPERATING CONTINGENCY			-	-	1,546,639	1,463,465	1,463,465	1,463,465
TOTAL DIST. RETIREMENT FUND REQUIREMENTS			186,447	150,866	2,011,859	1,737,837	1,737,837	1,737,837

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

	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
	Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL SPECIAL REVENUE REQUIREMENTS	6,870,213	6,435,099	14,391,091	13,604,541	13,604,541	13,604,541

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 one pension obligation bond issue.

Measure 20-354 is on the May ballot, seeking approval of \$16,115,000. If the measure passes, the State will also provide an OSCIM grant totaling \$6,000,000. \$700,000 has been budgeted in the Debt Service Fund for the possible sale of bonds this summer.

GENERAL OBLIGATION BONDS:

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2014	Finance costs of capital projects	9/30/2014	6/15/2027	\$ 24,299,842	\$ 3,492,542
Series 2021	Refinance the district’s Series 2014	10/28/2021	6/15/2036	\$ 22,175,000	\$20,090,000

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	\$ 2,750,000



FERN RIDGE SCHOOL DISTRICT 28J
DEBT SERVICE FUND

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES								
R1100	TAXES		1,884,178	2,424,875	2,492,897	2,607,044	2,607,044	2,607,044
R1500	EARNINGS ON INVESTMENTS		4,764	37,612	14,861	14,862	14,862	14,862
R1900	OTHER REV LOCAL SOURCES		738,471	807,644	812,313	852,625	852,625	852,625
R5100	LONG-TERM DEBT FINANCIING SOURCES		591	-	-	700,000	700,000	700,000
R5400	RESOURCES-BEG. FUND BAL.		138,443	84,960	69,075	29,968	29,968	29,968
TOTAL RESOURCES			2,766,447	3,355,091	3,389,146	4,204,499	4,204,499	4,204,499
DEBT SERVICE G.O. BOND 2014/2021								
REQUIREMENTS								
3005110900000000	REDEMPTION OF PRINCIPAL	610	1,380,000	1,695,342	1,771,494	1,861,955	1,861,955	1,861,955
	REGULAR INTEREST	621	591,150	708,355	736,264	712,310	712,310	712,310
	DUES & FEES	640	495	-	-	-	-	-
TOTAL DEBT SERVICE			1,971,645	2,403,697	2,507,758	2,574,265	2,574,265	2,574,265
DEBT SERVICE G.O. BOND 2024								
REQUIREMENTS								
3005110900000000	REGULAR INTEREST	621	-	-	-	700,000	700,000	700,000
TOTAL DEBT SERVICE			-	-	-	700,000	700,000	700,000
LONG TERM DEBT SERVICE - PENSION BOND								
3015110900000000	REDEMPTION OF PRINCIPAL	610	617,591	669,028	625,000	700,000	700,000	700,000
	REGULAR INTEREST	621	122,591	109,028	187,313	152,625	152,625	152,625
TOTAL LONG-TERM DEBT SERVICE			740,182	778,057	812,313	852,625	852,625	852,625
UNAPPROPRIATED ENDING FUND BALANCE								
3007000900000000	RESERVED FOR NEXT YEAR	820	-	-	69,075	77,609	77,609	77,609
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	69,075	77,609	77,609	77,609
TOTAL REQUIREMENTS FOR DEBT SERVICE			2,711,827	3,181,753	3,389,146	4,204,499	4,204,499	4,204,499

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

Measure 20-354 is on the May ballot, seeking approval for \$16,115,000. If the measure passes, the State will also provide an OSCIM grant totaling \$6,000,000, resulting in a total capital fund of \$22,115,000. The Oregon Department of Revenue now recommends that districts put a placeholder in their budgets when the passing of a bond is a possibility. Some of the projects are as follows:

Elmira Elementary School -Provide security fencing, improve drainage, expand play area, add walking track.

Veneta Elementary School – Upgrade gymnasiums, replace and expand parking, improve drainage.

Fern Ridge Middle School – Update HVAC system, instructional spaces, outdoor space, improve traffic flow by repairing and replacing parking lot and driveway.

Elmira High School -Update HVAC system and instructional spaces, construct new multiuse turf field, track, athletic complex, repair and replace doors, parking lot, driveways.

Others:

Add and improve sports fields

Update and repair restrooms

Site improvements

Demolition

Furnishings

Equipment

Interest, bond issuance costs.

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES								
R1500	EARNINGS ON INVESTMENTS		-	-	-	-	-	-
R3299	OSCIM GRANT		-	-	-	6,000,000	6,000,000	6,000,000
R5100	LONG TERM DEBT FINANCE		-	-	-	16,115,000	16,115,000	16,115,000
TOTAL RESOURCES			-	-	-	22,115,000	22,115,000	22,115,000
REQUIREMENTS								
4002520000000000	OTHER NON-INST. PROF TECH	389	-	-	-	350,000	350,000	350,000
TOTAL FISCAL SERVICES			-	-	-	350,000	350,000	350,000
4004110000000000	OTHER NON-INST. PROF TECH	389	-	-	-	350,000	350,000	350,000
TOTAL SERVICE AREA DIRECTION			-	-	-	350,000	350,000	350,000
4004150000000000	BUILDING ACQUISITION	520	-	-	-	11,185,000	11,185,000	11,185,000
	IMPROVE OTHER THAN BUILD	530	-	-	-	10,230,000	10,230,000	10,230,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION			-	-	-	21,415,000	21,415,000	21,415,000
TOTAL REQUIREMENTS - CAPITAL FUND			-	-	-	22,115,000	22,115,000	22,115,000

APPENDIX

STATE SCHOOL FUND GRANT
2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

Lane County, Fern Ridge SD 28J - 2084

2024-2025 Local Revenue	
Property Taxes and in-lieu of property taxes from local sources	= \$5,563,856.00
Federal Forest Fees	= \$0.00
Common School Fund	= \$190,752.98
County School Fund	= \$20,000.00
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	= \$5,774,608.98
2024-2025 Experience Adjustment	
District Average Teacher Experience	= 11.95
State Average Teacher Experience	= 11.85
Experience Adjustment (Difference in District and State Teacher Experience)	= 0.10

2024-2025 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	= \$1,780,166.00
Transportation per ADMr Rank	= 76%
Transportation Reimbursement Rate	= 70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant	\$1,246,116.20

2024-2025 Extended ADMW	2023-2024 ADMW	2024-2025 Extended ADMW
1,605.72	1,629.51	1,629.51

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.1 by \$25 then add \$4500 to the result = \$4,502.50
Then multiply \$4,502.50 by the Extended ADMW 1629.5084 and then by the funding ratio 2.340889528924 = \$17,174,782.43

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$17,174,782.43 to the Transportation Grant \$1,246,116.20 = \$18,420,898.63

2024-2025 State School Fund Grant

Subtract the Local Revenue \$5,774,608.98 from the Total Formula Revenue \$18,420,898.63 = \$12,646,289.65

2024-2025 Rates per ADMW

General Purpose Grant per Extended ADMW = \$10,540 Total Formula Revenue per Extended ADMW = \$11,305
Charter Schools Rate(ORS 338.155) = \$10,696

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
	High Cost Disability Estimated Remaining Balance Due

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

FORM OR-ED-50 2024-2025

To assessor of _____ County

Check here if this is
an amended form.

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

The _____ District name _____ has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of _____ County Name _____ County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing Address of District _____ City _____ State _____ ZIP Code _____ Date Submitted _____

Contact person _____ Title _____ Daytime telephone number _____ Contact person e-mail address _____

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-24-23) (see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing. Form OR-ED-50 (continued on next page)

LOCALiQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

Fern Ridge School District 28J
88834 TERRITORIAL RD
ELMIRA OR 97437

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

05/15/2024

Sworn to and subscribed before on 05/15/2024

Maria Verhagen
Legal Clerk

Notary, State of WI, County of Brown

8.25.26

My commission expires

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MARIAH VERHAGEN
Notary Public
State of Wisconsin

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, 2024 to June 30, 2025, will be held on Tuesday May 21, 2024 at 6:30 p.m. at the Fern Ridge School District Administrative Office at 88834 Territorial Road Elmira, OR 97437 and will also be available via zoom meeting at <https://fernridge-k12-or-us.zoom.us/j/84548392720>. The purpose of the meeting is to receive the budget message and to receive the comment from the public on the budget. Notice of this meeting will be posted on our school district website at <https://www.fernridge.k12.or.us/budget/> at least five days before the meeting.

A copy of the budget document will be available online at <https://www.fernridge.k12.or.us/budget/> on or after May 15, 2024 or obtained by mail or in person via email request to qbennett@fernridge.k12.or.us. The budget will be available for mailing on May 15, 2024.

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 8 a.m. on May 21, 2024 will be read into the record during the public comment section of the meeting on May 21, 2024. To schedule written public comment, please provide your name, address, along with the comment to qbennett@fernridge.k12.or.us. Virtual public comment can be scheduled by emailing your name, address, and email address with the subject "Budget Public Comment" to qbennett@fernridge.k12.or.us by 8 a.m. on May 21, 2024. In-person public comment can be presented at the meeting. Comments will be subject to a two-minute limit per community member as they are read into the record. Any person may submit questions to qbennett@fernridge.k12.or.us.

May 15 2024
LEUG0100084

- [2014 Bond Measure](#)
- [Budget](#)
- [Calendar](#)
- [Community](#)
- [Employee of the Month](#)
- [Facilities Plan](#)
- [General Information](#)
- [News](#)
- [School Board](#)
- [School Closure](#)
- [Upcoming Events](#)

Budget Information

The budget is a financial plan that estimates the cost to operate district schools and programs for a fiscal year. The district prepares its annual budget in accordance with provisions of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and appraisal of budgets. The law mandates public involvement in budget preparation and public exposure of proposed programs. The law also requires that the budget be balanced, that is, projected resources must equal projected requirements in each fund.

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, 2024 to June 30, 2025, will be held on Tuesday May 21, 2024 at 6:30 p.m. at the Fern Ridge School District Administrative Office at 8834 Territorial Road Elmira, OR 97437 and will also be available via zoom meeting at <https://fernridge.k12-or.us/zoom.us/j/84548392720>. The purpose of the meeting is to receive the budget message and to receive the comment from the public on the budget.

Notice of this meeting will be posted on our school district website at <https://www.fernridge.k12.or.us/budget/> at least five days before the meeting.

A copy of the budget document will be available online at <https://www.fernridge.k12.or.us/budget/> on or after May 15, 2024 or obtained by mail or in person via email request to qbennett@fernridge.k12.or.us. The budget will be available for mailing on May 15, 2024.

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 8 a.m. on May 21, 2024 will be read into the record during the public comment section of the meeting on May 21, 2024. To schedule written public comment, please provide your name, address, along with the comment to qbennett@fernridge.k12.or.us. Virtual public comment can be scheduled by emailing your name, address, and email address with the subject "Budget Public Comment" to qbennett@fernridge.k12.or.us by 8 a.m. on May 21, 2024. In-person public comment can be presented at the meeting. Comments will be subject to a two-minute limit per community member as they are read into the record. Any person may submit questions to qbennett@fernridge.k12.or.us.

2024-2025 Proposed Budget Document

Adopted Budgets:

2023-2024 Adopted Budget Document

2022-2023 Adopted Budget Document

2021-2022 Adopted Budget Document

2020-2021 Adopted Budget Document

BUDGET COMMITTEE

Once a proposed budget is developed, the Superintendent presents it and the budget message to the Budget Committee, which then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget if needed and approves a budget for School Board adoption. The first Budget Committee meeting to review the proposed budget is generally held in May, unless an earlier meeting is required to address special circumstances. Notice of the meeting is published in the local newspaper and on the District's website.

BUDGET COMMITTEE

2022-2023 School Year (For 2023-2024 Budget)

Position #1: Erik Carlstrom – Expires 6/30/2024

Position #2: Anna Reed – Expires 6/30/2024

Position #3: Tory Macklin – Expires 6/30/2024

Position #4: Carol Castle – Expires 6/30/2024

Position #5: David Voltz – Expires 6/30/2024

ADOPTED BUDGET CALENDAR FOR FISCAL YEAR 2024-2025

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The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

Fern Ridge School District 281
QUANAH BENNETT
Fern Ridge School District 281
88834 Territorial RD
Elmira OR 97437-9758

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

06/11/2024

Sworn to and subscribed before on 06/11/2024

Legal Clerk

Lucia Jett
M. Miller

Notary, State of WI, County of Brown

8.25.26

My commission expires

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MARIAH VERHAGEN
Notary Public
State of Wisconsin

NOTICE OF BUDGET HEARING

A public meeting of the Fern Ridge School District will be held on June 17, 2024 at 6:30 pm at the District Office, 88834 Territorial Rd, Elmira, OR 97437 and virtually at <https://fernrIDGE-k12-or-us.zoom.us/j/83191959152>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 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/budget/>. 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

	TOTAL OF ALL FUNDS	
	Actuals	Budget
Beginning Fund Balance	2022-2023 10,337,868	2023-2024 9,985,009
Current Year Property Taxes, other than Local Option Taxes	7,690,953	7,861,535
Other Revenue from Local Sources	2,148,952	1,819,995
Revenue from Intermediate Sources	416,498	225,000
Revenue from State Sources	13,694,861	14,118,566
Revenue from Federal Sources	2,561,154	4,002,474
Long-Term Debt Financing Sources	-	-
Interfund Transfers	1,485,862	2,162,428
All Other Budget Resources	211,509	-
Total Resources	38,547,758	40,175,007

FINANCIAL SUMMARY – REQUIREMENT BY OBJECT CLASSIFICATION

	REQUIREMENT BY OBJECT CLASSIFICATION		
	Actuals	Budget	Approved
2022-2023	2023-2024	2024-2025	
Salaries	8,896,112	9,702,885	9,930,760
other Associated Payroll Costs	6,391,354	7,585,752	7,552,330
Purchased Services	5,074,800	7,292,482	8,135,754
Supplies & Materials	959,655	2,620,966	2,397,848
Capital Outlay	382,047	887,628	23,386,670
Other Objects (except debt service & interfund transfers)	429,583	455,466	535,024
Debt Service	3,181,753	3,389,146	4,126,890
Transits	-	200,000	200,000
Other Transfers	-	175,789	-
Interfund Transfers	1,485,862	2,162,428	868,500
Operating Contingency	-	359,014	3,061,211
Unappropriated Ending Fund Balance & Reserves	-	5,343,451	1,551,422
Total Requirements	26,890,165	40,175,007	61,746,409

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

	REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
	2022-2023	2023-2024	2024-2025
1000 Instruction	12,359,372	14,787,749	14,728,157
FTE	114.72	114.22	111.74
2000 Support Service	9,053,028	12,699,158	13,184,875
FTE	51.99	52.43	53.33
3000 Enterprise & Community Service	721,151	1,003,136	1,100,878
FTE	-	-	-
4000 Facility Acquisition & Construction	-	400,000	23,024,476
FTE	-	-	-
5000 Other Use	-	100,000	100,000
5100 Debt Service*	3,181,753	3,320,071	4,126,890
5200 Interfund Transfers*	1,485,862	2,162,428	868,500
6000 Contingency	-	4,222,820	3,061,211
7000 Unappropriated Ending Fund Balance	-	1,479,645	1,551,422
Total Requirements	26,890,165	40,175,007	61,746,409
Total FTE	166.71	166.65	165.07

* 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
 If the projected resources are not sufficient due to a loss of enrollment, the district reserves and underspending from the previous year will be used to support the budget. Additionally, no reduction in force was made.

PROPERTY TAX LEVIES

	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit \$4,8240 Per \$1,000)	Imposed 4.8240	Imposed 4.8240	Imposed 4.8240
Levy for General Obligation Bonds	2.486,612	2,586,999	2,636,081

STATEMENT OF INDEBTEDNESS

	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
Long Term Debt	23,582,542	-
General Obligation Bonds	2,750,000	-
Other Bonds	26,332,542	-
Total		

FERN RIDGE SCHOOL DISTRICT 28J
RESOLUTION NO. #23-24/14

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Fern Ridge School District 28J hereby adopts the budget for fiscal year 2024-2025 in the total of **\$61,746,409**. 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, 2024, and for the purposes shown below are hereby appropriated:

GENERAL FUND		
1000 Instruction		\$ 10,331,821
2000 Support Services		\$ 8,815,293
5200 Interfund Transfers		\$ 868,500
6000 Contingency		\$ 382,942
TOTAL GENERAL FUND		<u>\$ 20,398,556</u>
SPECIAL REVENUE FUND		
1000 Instruction		\$ 4,396,336
2000 Support Services		\$ 4,019,582
3000 Enterprise & Community Services		\$ 1,100,878
4000 Facility Acquisition & Construction		\$ 1,259,476
5200 Interfund Transfers		-
5300 Other Uses		\$ 100,000
6000 Contingency		\$ 2,678,269
TOTAL SPECIAL REVENUE FUNDS		<u>\$ 13,554,541</u>
DEBT SERVICE FUND		
5100 Debt Service		\$ 4,126,890
TOTAL DEBT SERVICE FUNDS		<u>\$ 4,126,890</u>
CAPITAL FUND		
2000 Support Services		\$ 350,000
4000 Facility Acquisition & Construction		\$ 21,765,000
TOTAL GENERAL FUND		<u>\$ 22,115,000</u>
TOTAL APPROPRIATIONS, ALL FUNDS	\$ 60,194,987	
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	\$ 1,551,422	
TOTAL ADOPTED BUDGET	<u>\$ 61,746,409</u>	

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2024-2025 upon the assessed value of all taxable property within the District:

- (1) At the rate per \$1,000 of assessed value of \$4,8240 for permanent rate tax;
- (2) In the amount of \$2,636,081 for debt service for general obligation bonds


RESOLUTION CATEGORIZING THE TAX

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

Education Limitation		
Permanent Rate Tax		\$4,8240 / \$1,000
Excluded from Limitation		
General Obligation Debt Service	\$	2,636,081

The above resolution statements were approved, and declared adopted on this 17th day of June, 2024.


Mark Boren, Chairperson
Board of Directors


Gary Carpenter, Superintendent