

# FERN RIDGE SCHOOL DISTRICT 28J

LANE COUNTY, OREGON

## PROPOSED



*FISCAL YEAR 2025-2026*



**Fern Ridge School District 28J**

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541.935.2253    [www.fernridge.k12.or.us](http://www.fernridge.k12.or.us)



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



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

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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.

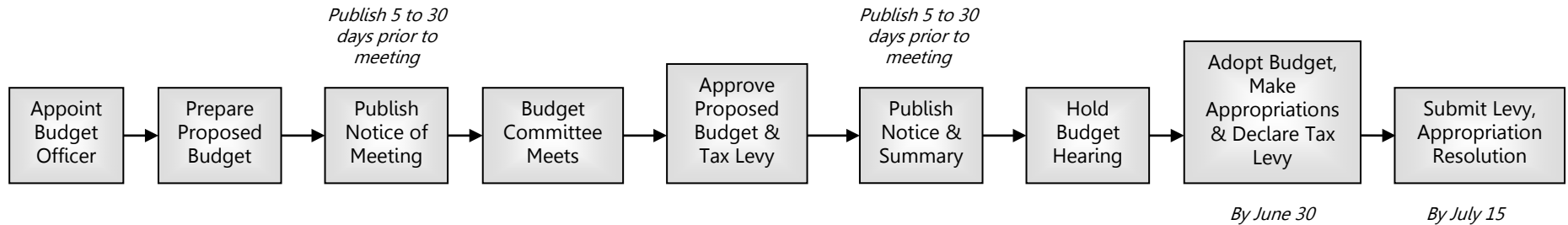
### *THE BUDGET PROCESS*

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



## 2025-2026 BUDGET CALENDAR KEY DATES

July 15, 2024

Budget Officer Appointed by Board

**April 15, 2025**

**Budget Committee Meeting**

*Overview of Budget Process, Budget Committee Role; Budget Preparation & Forecasting*

April 16, 2025-  
May 15, 2025

Notice of Budget Committee Meeting Published

**May 20, 2025**

**Budget Committee Meeting**

*Receive Budget Message, Take Public Comment, Approve Budget & Tax Levy*

May 21, 2025-  
June 11, 2025

Notice of Budget Hearing and Budget Summary Published

**June 16, 2025**

**School Board Meeting; Public Hearing on Approved 2025-2026 Budget**

*Budget Adopted; Appropriations Authorized, Tax Levy Declared*

July 15, 2025

Deadline to submit certification of tax levy to County Assessor



## **THE BUDGET COMMITTEE**

*FOR THE FISCAL YEAR BEGINNING JULY 1, 2025*

<b>Position</b>	<b>Board of Directors</b>	<b>Term Expires</b>	<b>Budget Directors</b>	<b>Term Expires</b>
1	Kathleen Pizzola	June 30, 2027	Erik Carlstrom	June 30, 2027
2	Andrea Larson	June 30, 2025	Tory Macklin	June 30, 2027
3	Barbara Graham-Adams	June 30, 2025	Krista Spencer	June 30, 2027
4	Mark Boren	June 30, 2025	David Voltz	June 30, 2027
5	Lisa McCann	June 30, 2027	Haley Herbert	June 30, 2027

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  
2025-2026**

Dear Members of the Budget Committee and Community:

The 2024-2025 school year wraps up the second year of the current biennium. The proposed budget document represents the Fern Ridge School District's 2025-2026 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. However, enrollment K-12 is on a slight decline, as we are down around 25 students over the course of the last two years. While that number may seem small, future enrollment drops appear likely, as we expect that in 25-26 our three lowest grade levels will be Kinder, 1<sup>st</sup> and 2<sup>nd</sup> grade. 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. In 2025, Oregon ranks 47<sup>th</sup>/50 in both birth rates (number of births per 1,000 people in a population within a year), and fertility rates (the number of births per 1000 women of reproductive age in a population year).

In this upcoming 1<sup>st</sup> year of the biennium, the District is projected to receive approximately 5.27% more in the total state school fund formula than we did in 24-25. While this increase in funding is certainly welcome, it remains a challenge to keep up with inflationary pressures in areas such as purchased services, out of district special education placement costs, insurance and supplies.

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 recent years, (the last two) we have begun to focus on the process of preparing to move out of this deficit spending cycle. In our 23-24 budget we presented to this committee, we expected to deficit spend approximately 2M dollars. Our end of year audit had us deficit spending at about the 1.2M\$ level. In 24-25, we expected to deficit spend about 1.2 million dollars. However, when we are audited later this summer I expect it to be around 1M dollars, if not slightly under.

For our expected revenue in 25-26, we are using the most conservative projections. With those projections, this budget has us deficit spending around 600k; however I would expect actuals to come in under 500k. We will look to propose a budget in a year from now, that is balanced,



spending close to an amount that we are bringing in, while maintaining an end fund balance of greater than 10%. I believe we are on track to meet this goal.

You may notice many districts around us giving pink slips to staff. There are many reasons that Fern Ridge is not in this position, most notable by ensuring we spent our COVID dollars the district received on one-time purchases that would support students, while also positively impacting future general fund needed expenditures, and not spending those dollars on adding more staff. We do have some staffing reductions in this year's budget; however, they will be easily addressed through retirements and other staff resignations due to a family move (for example).

While our proposed budget for 2025-2026 continues to have us in deficit spending, that amount continues to be reduced (over the last 3 budgets), and our reserves remain relatively healthy. We began the 24-25 school year with an end fund balance of 4.5 million dollars.

### Things to note:

- **State funding:** We are budgeting off the Governors proposed K-12 biennial budget of 11.359 B. There are a few other bills the legislature is considering in this cycle that could bring us additional funds. Those include proposals to increasing the SPED cap, and PERS relief to name a few. Regardless, our proposed budget does not take into account any additional dollars and as such our financial picture can only improve, and I expect it will.
- **Bond:** The passage of the district facilities bond in the Spring of 2024 was a significant help to the general fund, as a major component of the bond was addressing HVAC and other mechanical systems that would have needed to be addressed using general fund dollars had it not passed.
- **Federal dollars:** This is the biggest unknown in this year's budget; however, we have assumed they will remain essentially flat. It may be mid-summer before we learn our allotment of Title I, II, and IV dollars.
- **Bargaining:** Another strength of our current position is that we have contracts now in place for all certified, administrator and District Office groups through June 30<sup>th</sup>, 2028. In addition, our classified contracts are settled through June 2027. Having these costs locked in and known, is a significant help as we look to plan for the future. I would also like to recognize all of our employee groups who have bargained in good faith, and understand the balance of supporting our staff with a fair and competitive financial package, while also doing what is best for our students. Their partnership is a significant reason for our financial stability.

Every year there are adjustments both small and large in our budgeting plan. I have identified a few below I would like to bring to the committee's attention.

- Reductions in transfer amounts to some of our reserve accounts. We are able to do this as we have built these accounts up significantly over the last 6-8 years.



- The reduction of 1.0 elementary teacher. With another smaller kinder class coming in, and a larger 5<sup>th</sup> grade class moving out, I would not expect average elementary class sizes to increase at all, even with this reduction.
- The reduction of .5 FTE at EHS and .5 FTE at FRMS. We have addressed this through a retirement and the transfer of a teacher.
- The loss of our school psychologist, returning to a model of contracting for these services.
- The continued reduction of dollars being allocated to our options program. The program will completely phase out at the end of the 25-26 school year.

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 2025-2026 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. 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

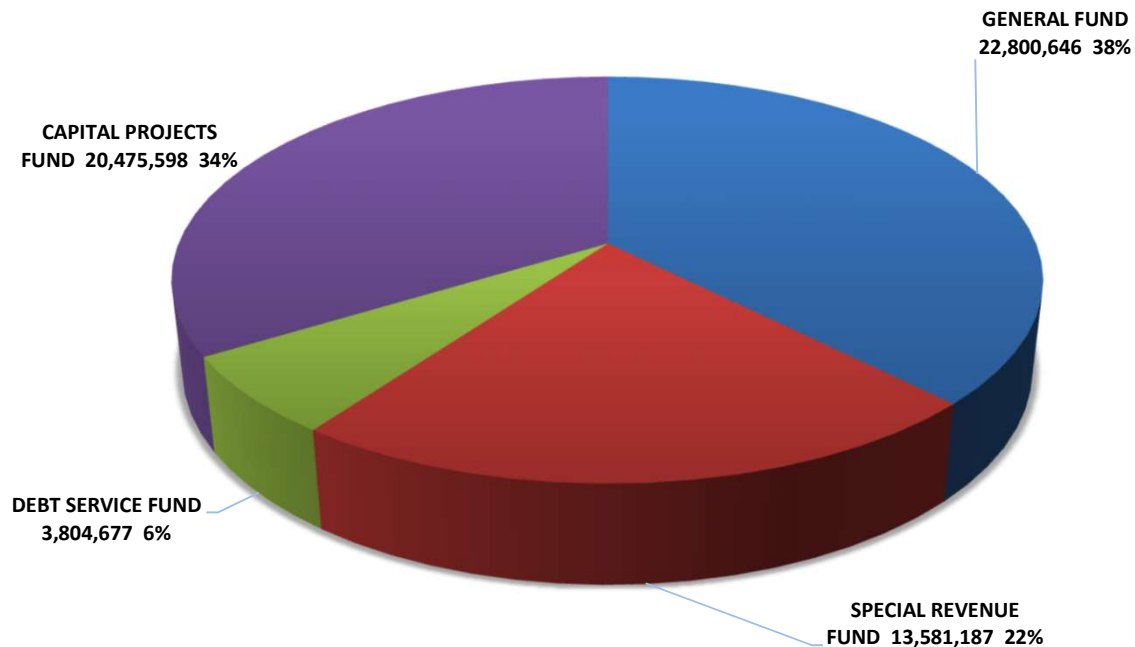
# **THE BUDGET AT A GLANCE**



## 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.

### Proposed 2025-2026 Budget - All Funds

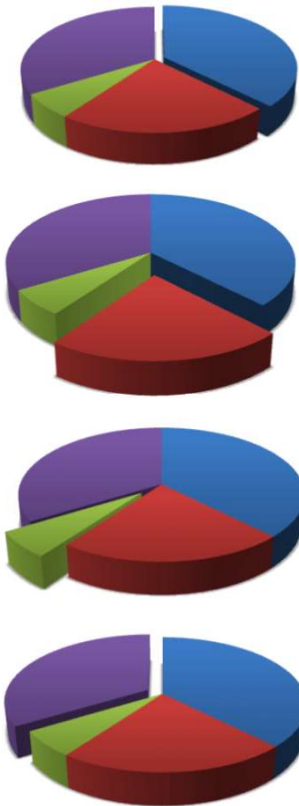


Total All Funds = \$ 60,662,108

**\*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:** \$ 22,800,646

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** \$ 13,581,187

**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** \$ 3,804,677

**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** \$ 20,475,598

**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**

**Proposed 2025-2026 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**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>CAPITAL PROJECTS FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>REVENUE FROM LOCAL SOURCES</b>					
1100 Taxes	5,750,283	100,000	2,703,568	-	8,553,851
1400 Transportation Fees	2,100	-	-	-	2,100
1500 Earnings on Investments	342,641	125,000	14,862	390,000	872,503
1600 Food Service	-	163,045	-	-	163,045
1700 Extracurricular Activities	4,626	300,899	-	-	305,525
1900 Other Revenue from Local Sources	147,154	151,411	893,775	-	1,192,340
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>6,246,804</b>	<b>840,355</b>	<b>3,612,205</b>	<b>390,000</b>	<b>11,089,364</b>
<b>REVENUE FROM INTERMEDIATE SOURCES</b>					
2100 Unrestricted Revenue	193,500	-	-	-	193,500
2200 Restricted Revenue	-	-	-	-	-
<b>TOTAL REVENUE FROM INTERMEDIATE SOURCES</b>	<b>193,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>193,500</b>
<b>REVENUE FROM STATE SOURCES</b>					
3100 Unrestricted Grants-in-Aid	12,951,621	925,048	-	-	13,876,669
3200 Restricted Grants-in-Aid	-	2,002,857	-	6,000,000	8,002,857
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>12,951,621</b>	<b>2,927,905</b>	<b>-</b>	<b>6,000,000</b>	<b>21,879,526</b>
<b>REVENUE FROM FEDERAL SOURCES</b>					
4500 Restricted Revenue Through the State	-	1,839,499	-	-	1,839,499
4700 Grants-in-Aid Through Intermediate Agencies	-	239,573	-	-	239,573
4800 Revenue in Lieu of Taxes	58,620	-	-	-	58,620
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>58,620</b>	<b>2,079,072</b>	<b>-</b>	<b>-</b>	<b>2,137,692</b>
<b>OTHER SOURCES</b>					
5100 Debt Service	-	-	-	-	-
5200 Interfund Transfers	7,360	533,500	-	-	540,860
5400 Resources - Beginning Fund Balance	3,342,741	7,200,355	192,472	14,085,598	24,821,166
<b>TOTAL OTHER SOURCES</b>	<b>3,350,101</b>	<b>7,733,855</b>	<b>192,472</b>	<b>14,085,598</b>	<b>25,362,026</b>
<b>TOTAL REVENUES</b>	<b>22,800,646</b>	<b>13,581,187</b>	<b>3,804,677</b>	<b>20,475,598</b>	<b>60,662,108</b>



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

**Proposed 2025-2026 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
<b>EXPENDITURES</b>					
<b>SALARIES</b>					
110 Regular Salaries	8,145,807	1,365,801	-	36,376	9,547,984
120 Nonpermanent Salaries	230,276	24,746	-	-	255,022
130 Additional Salary	66,512	304,280	-	-	370,792
<b>TOTAL SALARIES</b>	<b>8,442,595</b>	<b>1,694,827</b>	<b>-</b>	<b>36,376</b>	<b>10,173,798</b>
<b>ASSOCIATED PAYROLL COSTS</b>					
210 Public Employees Retirement System	2,554,533	833,276	-	11,367	3,399,176
220 Social Security Administration	645,666	129,658	-	2,782	778,106
230 Other Required Payroll Costs	141,155	19,014	-	554	160,723
240 Contractual Employee Benefits	3,217,428	578,807	-	9,343	3,805,578
270 Post Retirement Health Benefits	-	143,968	-	-	143,968
<b>TOTAL ASSOCIATED PAYROLL COSTS</b>	<b>6,558,782</b>	<b>1,704,723</b>	<b>-</b>	<b>24,046</b>	<b>8,287,551</b>
<b>PURCHASED SERVICES</b>					
310 Instructional, Professional and Technical Services	443,838	275,081	-	-	718,919
320 Property Services	787,224	1,170,725	-	-	1,957,949
330 Student Transportation Services	1,862,626	28,450	-	-	1,891,076
340 Travel	13,244	1,000	-	-	14,244
350 Communication	43,026	1,700	-	1,000	45,726
360 Charter School Payments	180,000	1,118,099	-	-	1,298,099
370 Tuition	541,000	-	-	-	541,000
380 Non-instructional Professional and Technical Services	473,041	236,388	-	1,567,252	2,276,681
390 Other General Professional and Technological Services	-	1,091,618	-	-	1,091,618
<b>TOTAL PURCHASED SERVICES</b>	<b>4,343,999</b>	<b>3,923,061</b>	<b>-</b>	<b>1,568,252</b>	<b>9,835,312</b>
<b>SUPPLIES AND MATERIALS</b>					
410 Consumable Supplies and Materials	187,622	802,847	-	-	990,469
420 Textbooks	2,275	200,000	-	-	202,275
430 Library Books	3,800	1,000	-	-	4,800
440 Periodicals	1,400	-	-	-	1,400





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

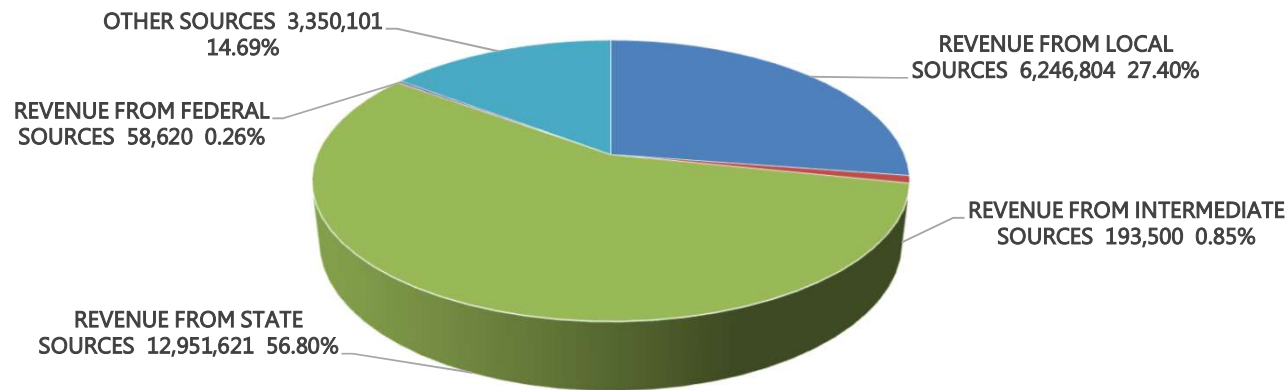
				<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>CAPITAL PROJECTS FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>EXPENDITURES</b>							
450	Food	-		69,368	-	-	69,368
460	Non-consumable Items	49,021		374,222	-	67,733	490,976
470	Computer Software	86,692		126,700	-	-	213,392
480	Computer Hardware	146,500		32,200	-	-	178,700
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>477,310</b>		<b>1,606,337</b>	-	<b>67,733</b>	<b>2,151,380</b>
<b>CAPITAL OUTLAY</b>							
510	Land Acquisition	-		635,000	-	-	
520	Buildings Acquisition	-		650,000	-	11,688,908	12,338,908
530	Improve other than build	-		110,000	-	6,883,353	
540	Depreciable Equipment	-		120,000	-	206,930	326,930
550	Depreciable Technology	-		150,000	-	-	150,000
590	Other Capital Outlay	-		50,000	-	-	50,000
<b>TOTAL CAPITAL OUTLAY</b>		-		<b>1,715,000</b>	-	<b>18,779,191</b>	<b>20,494,191</b>
<b>OTHER OBJECTS</b>							
610	Redemption of Principal	-	-	-	2,117,649	-	2,117,649
620	Interest	-	-	-	1,607,945	-	1,607,945
640	Dues and Fees	26,240	78,050	-	-	-	104,290
650	Insurance and Judgements	264,000	-	-	-	-	264,000
670	Taxes and Licenses	2,275	-	-	-	-	2,275
690	Grant Indirect Charges	-	69,739	-	-	-	69,739
<b>TOTAL OTHER OBJECTS</b>		<b>292,515</b>	<b>147,789</b>		<b>3,725,594</b>	-	<b>4,165,898</b>
<b>TRANSFERS</b>							
710	Fund Modifications	533,500	7,360	-	-	-	540,860
720	Transits	-	-	-	-	-	-
790	Other Transfers	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>533,500</b>	<b>7,360</b>	-	-	-	<b>540,860</b>
<b>OTHER USES OF FUNDS</b>							
810	Planned Reserve	402,304	2,766,590	-	-	-	3,168,894
820	Reserved for Next Year	1,749,641	15,500	79,083	-	-	1,844,224
<b>TOTAL OTHER USES OF FUNDS</b>		<b>2,151,945</b>	<b>2,782,090</b>	<b>79,083</b>	-	-	<b>5,013,118</b>
<b>TOTAL EXPENDITURES</b>		<b>22,800,646</b>	<b>13,581,187</b>	<b>3,804,677</b>	<b>20,475,598</b>	<b>60,662,108</b>	



## FERN RIDGE SCHOOL DISTRICT 28J

### *THE BUDGET AT A GLANCE*

**Proposed 2025-2026 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.

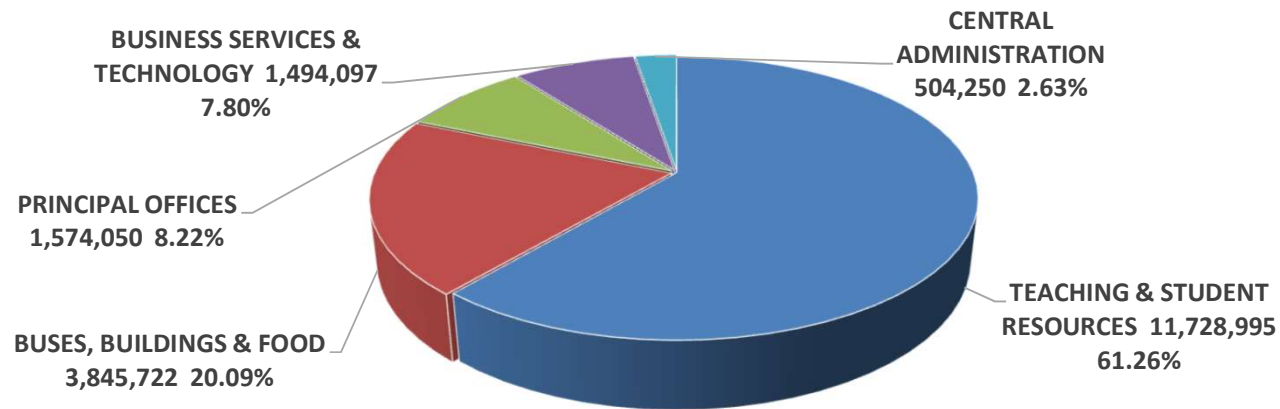
**Federal Sources:** Federal Forest Fees.



## FERN RIDGE SCHOOL DISTRICT 28J

### *THE BUDGET AT A GLANCE*

**Proposed 2025-2026 General Fund Operating Budget Expenditure:** The majority of general fund expenditures go toward teaching and student resources. The proposed General Fund for 2025-2026 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.

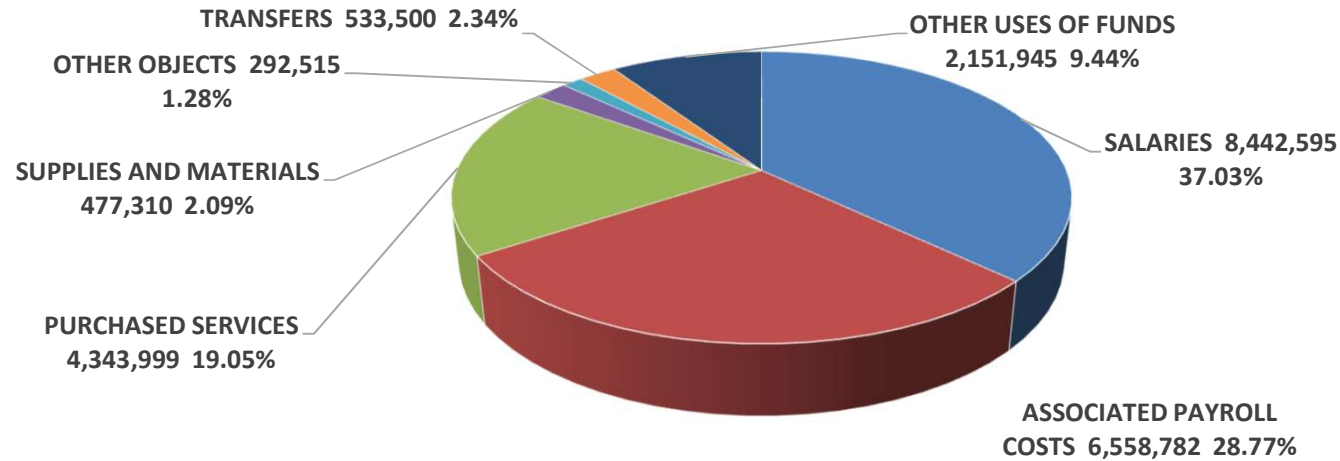
#### **Central Administration:**

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



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

**Proposed 2025-2026 General Fund Operating Budget by Category:** The graph below shows how the 2025-2026 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						
	2022/2023 Adopted	2023/2024 Adopted	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>GENERAL FUND</b>						
LICENSED STAFF	72.500	73.500	72.950	69.590		
CLASSIFIED STAFF	52.084	51.802	53.994	52.802		
ADMINISTRATIVE STAFF	9.000	8.825	8.825	8.800		
CONFIDENTIAL STAFF	4.000	4.000	4.000	3.900		
<b>TOTAL ALL STAFF</b>	<b>137.584</b>	<b>138.127</b>	<b>139.769</b>	<b>135.092</b>	-	-
<b>GENERAL FUND INSTRUCTION FTE</b>						
ELEMENTARY PROGRAMS	30.594	31.125	30.450	29.575		
MIDDLE SCHOOL PROGRAMS	14.000	14.000	14.000	13.500		
HIGH SCHOOL PROGRAMS	19.583	19.583	18.438	16.323		
ALTERNATIVE PROGRAMS	2.375	2.375	-	-		
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	12.063	12.063	14.563	14.563		
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	14.000	14.000	15.938	15.875		
ENGLISH SECOND LANGUAGE PROGRAMS	0.750	0.750	0.700	0.700		
<b>TOTAL INSTRUCTION FTE</b>	<b>93.365</b>	<b>93.896</b>	<b>94.088</b>	<b>90.536</b>	-	-
<b>SUPPORT SERVICES FTE</b>						
GUIDANCE SERVICES	2.000	2.000	2.000	2.000		
PSYCHOLOGICAL SERVICES	1.750	1.750	1.000			
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	2.688	1.750	2.400	2.400		
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	2.250	2.250	3.800	3.800		
EDUCATIONAL MEDIA SERVICES	2.281	2.281	2.281	2.281		
EXECUTIVE ADMINISTRATION SERVICES	2.000	2.000	2.000	1.900		
OFFICE OF PRINCIPAL SERVICES	13.625	13.450	13.450	13.625		
FISCAL SERVICES	2.950	3.825	3.825	3.725		
OPERATING AND MAINTENANCE OF PLANT SERVICES	11.750	12.000	12.000	11.900		
STUDENT TRANSPORTATION SERVICES	0.050	0.050	0.050	0.050		
TECHNOLOGY SERVICES	2.875	2.875	2.875	2.875		
<b>TOTAL SUPPORT SERVICES FTE</b>	<b>44.219</b>	<b>44.231</b>	<b>45.681</b>	<b>44.556</b>	-	-
<b>TOTAL GENERAL FUND FTE</b>	<b>137.584</b>	<b>138.127</b>	<b>139.769</b>	<b>135.092</b>	-	-



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

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<i>FULL TIME EQUIVALENT FTE</i>	2022/2023 Adopted	2023/2024 Adopted	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>SPECIAL REVENUE/OTHER FUNDS</b>						
<b>INSTRUCTION FTE</b>						
ELEMENTARY PROGRAMS	2.000	1.000	1.000	1.000		
MIDDLE SCHOOL PROGRAMS	2.406	2.406	1.938	1.938		
HIGH SCHOOL PROGRAMS	2.542	2.542	1.375	1.000		
HIGH SCHOOL EXTRACURRICULAR	-	-	0.100	0.460		
TALENTED AND GIFTED	-	-	0.100	0.100		
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	1.000	1.000	1.000	1.000		
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	3.406	3.406	3.406	3.406		
EDUCATIONALLY DISADVANTAGED	8.500	8.406	8.438	8.438		
ALTERNATIVE EDUCATION	1.500	1.563	0.800	0.100		
<b>TOTAL INSTRUCTION FTE</b>	<b>21.354</b>	<b>20.323</b>	<b>18.156</b>	<b>17.441</b>	-	-
<b>SUPPORT SERVICES FTE</b>						
GUIDANCE SERVICES	3.000	4.000	4.000	4.317		
HEALTH SERVICES	0.750	0.750	-			
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	-	-	0.200			
OTHER SUPPORT SERVICES	0.900	0.900	0.540	0.540		
EXECUTIVE ADMINISTRATION SERVICES	-	-	-	-		
OFFICE OF PRINCIPAL SERVICES	0.500	0.675	0.175			
FISCAL SERVICES	0.750	-	-	-		
OPERATING AND MAINTENANCE OF PLANT SERVICES	-	-	0.225	0.225		
PLANNING, RESEARCH, DEVELOPMENT	-	-	0.135	0.135		
TECHNOLOGY SERVICES	0.875	0.875	0.875	0.875		
<b>TOTAL SUPPORT SERVICES FTE</b>	<b>6.775</b>	<b>7.200</b>	<b>6.150</b>	<b>6.092</b>	-	-
<b>COMMUNITY SERVICES FTE</b>						
COMMUNITY SERVICES	1.000	1.000	1.000	1.000		
<b>TOTAL COMMUNITY SERVICES FTE</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	-	-
<b>FACILITIES ACQUISITION AND CONSTRUCTION FTE</b>						
SUPPORT SERVICES FTE				0.300		
<b>TOTAL FACILITIES ACQUISITION AND CONSTRUCTION FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.300</b>	-	-



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

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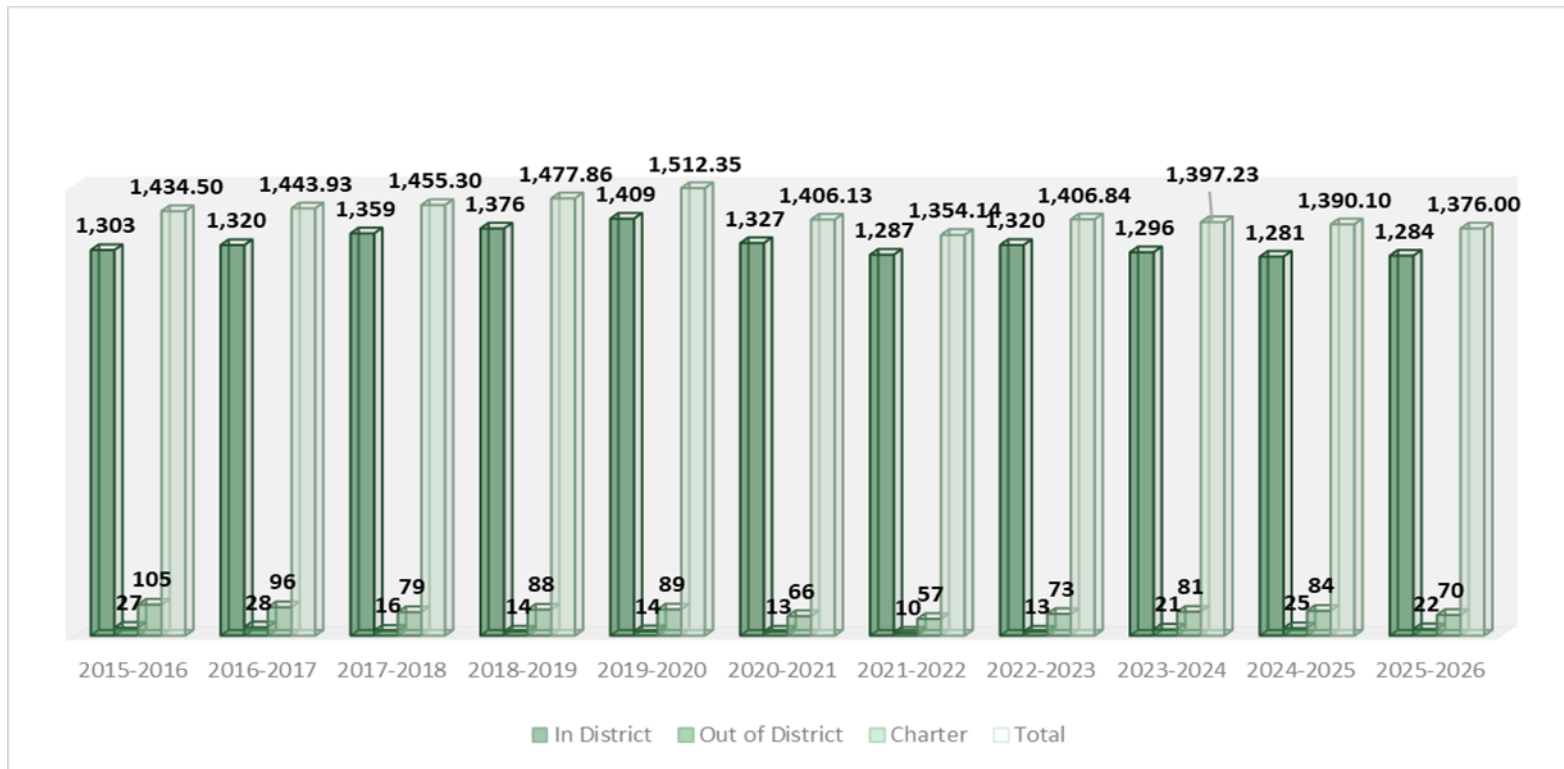
<i>FULL TIME EQUIVALENT FTE</i>						
	2022/2023 Adopted	2023/2024 Adopted	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
TOTAL OTHER FUNDS FTE	29.129	28.523	25.306	24.833	-	-
<b>FTE BY FUNCTION (ALL FUNDS)</b>						
INSTRUCTION	114.72	114.22	112.24	107.98	-	-
SUPPORT SERVICES	50.99	51.43	51.83	50.65	-	-
ENTERPRISE & COMMUNITY	1.000	1.000	1.000	1.000		
FACILITY ACQUISITION & CONSTRUCTION				0.300		
<b>TOTAL DISTRICT FULL TIME EQUIVALENT</b>	<b>166.713</b>	<b>166.650</b>	<b>165.075</b>	<b>159.925</b>	<b>-</b>	<b>-</b>



## 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.



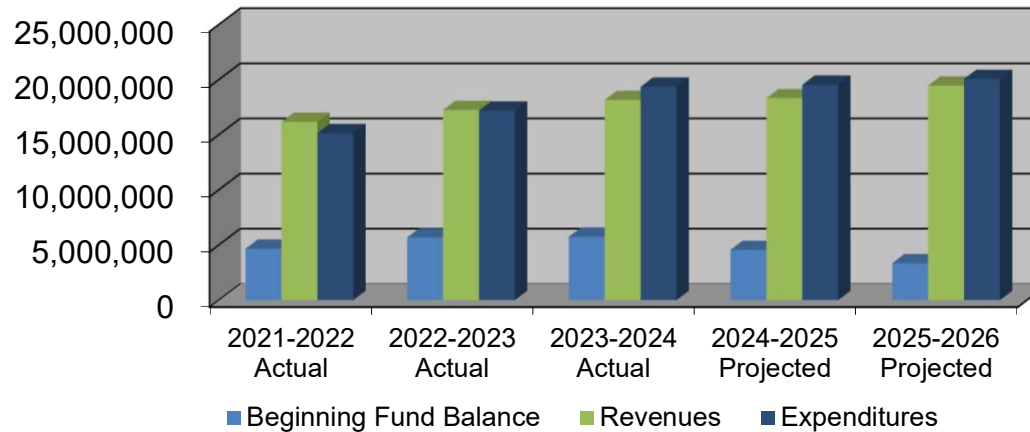
**ADMr / Per Pupil Funding**

1,434.50	1,443.93	1,455.30	1,477.86	1,512.35	1,406.13	1,354.14	1,406.84	1,397.23	1,390.10	1,376.00
\$ 7,347	\$ 7,580	\$ 8,191	\$ 8,353	\$ 8,857	\$ 9,074	\$ 9,593	\$ 10,225	\$ 10,749	\$ 11,303	\$ 11,974



**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.

	<b>2021-2022 Actual</b>	<b>2022-2023 Actual</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Projected</b>	<b>2025-2026 Projected</b>
Beginning Fund Balance	4,665,916	5,685,770	5,752,142	4,556,478	3,342,741
Revenues	16,167,533	17,250,685	18,161,670	18,323,200	19,457,905
% Change	-0.80%	6.28%	5.02%	0.88%	5.83%
Expenditures	15,147,679	17,184,314	19,357,335	19,536,936	20,065,360
% Change	2.28%	11.85%	11.23%	0.92%	2.63%
<b>Operating Surplus (Deficit)</b>	<b>1,019,854</b>	<b>66,371</b>	<b>(1,195,665)</b>	<b>(1,213,736)</b>	<b>(607,455)</b>



# **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 114 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, with a focus on the culture and climate on the board and the roles and responsibilities, authority of the board.
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 their authority to engage and 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



## **FERN RIDGE SCHOOL DISTRICT 28J**

### ***DISTRICT OVERVIEW & READER'S GUIDE***

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meeting agendas and minutes can be viewed on the District's website at [www.fernridge.k12.or.us](http://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



## **FERN RIDGE SCHOOL DISTRICT 28J**

### ***DISTRICT OVERVIEW & READER'S GUIDE***

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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<sub>w</sub>***

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

### ***ADOPTED BUDGET***

The financial plan that is the basis for appropriations.

### ***AD VALOREM TAX***

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

### ***APPROPRIATION***

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

### ***APPROVED BUDGET***

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

### ***ASSESSED VALUE***

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

### ***ASSETS***

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

### ***BEGINNING FUND BALANCE***

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

### ***BOND or BOND ISSUE***

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

### ***BUDGET***

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

### ***BUDGET COMMITTEE***

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

### ***BUDGET MESSAGE***

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

### ***BUDGET OFFICER***

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

### ***BUDGET TRANSFERS***

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

### ***CAPTIAL OUTLAY***

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

### ***CASH BASIS***

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

### ***CONTINGENCY***

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



## ***GLOSSARY***

### ***DEBT SERVICE***

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

### ***DEFICIT***

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

### ***ENCUMBRANCE***

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

### ***ENDING FUND BALANCE***

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

### ***EQUALIZATION***

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

### ***EXPENDITURES***

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

### ***FTE***

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

### ***FISCAL YEAR***

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

### ***FIXED ASSETS***

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

### ***FUNCTION***

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

### ***FUND***

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

### ***GENERAL FUND***

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

### ***GOVERNING BODY***

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

### ***GENERAL OBLIGATION (GO) BOND***

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

### ***INDIRECT COST***

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

### ***INTERFUND TRANSFER***

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

### ***LEVY***

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

### ***LIABILITIES***

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





## ***GLOSSARY***

### ***MODIFIED ACCRUAL BASIS***

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

### ***OBJECT***

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

### ***OPERATING BUDGET***

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

### ***PAYROLL EXPENSES***

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

### ***PERMANENT RATE LIMIT***

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

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

### ***PROGRAM***

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

### ***PROPOSED BUDGET***

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

### ***PUBLICATION***

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

### ***REQUIREMENT***

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

### ***RESERVE FUND***

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

### ***RESOURCES***

Estimated beginning funds on hand plus anticipated receipts.

### ***SPECIAL REVENUE FUND***

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

### ***STATE SCHOOL FUND***

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

### ***SUPPLEMENTAL BUDGET***

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

### ***UNAPPROPRIATED ENDING FUND BALANCE (UEFB)***

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





## FERN RIDGE SCHOOL DISTRICT 28J

### *DISTRICT OVERVIEW & READER'S GUIDE*

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## *ACRONYMS*

**ADM<sub>r</sub>** Average Daily Membership (regular)

**ADM<sub>w</sub>** 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***

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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 2025-2026 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 2025-2026 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	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>REVENUE FROM LOCAL SOURCES</b>						
R1111 CURRENT YEAR'S TAXES	5,148,974	5,307,991	5,459,350	5,642,632	-	-
R1112 PRIOR YEAR'S TAXES	51,603	56,679	89,097	91,651	-	-
R1113 CO TAX SALES FOR BACK TAXES	47	-	-	-	-	-
R1114 PAYMENTS IN LIEU PROP TAX	1,832	2,320	2,000	2,000	-	-
R1190 PENALTIES & INT ON TAXES	12,400	14,419	12,000	14,000	-	-
R1312 TUITION FROM OTHER DISTRICTS WITHING THE STATE	-	-	-	-	-	-
R1330 SUMMER SCHOOL TUITION	-	-	-	-	-	-
R1412 TRANS OTHER DIST IN STATE	1,743	1,720	2,100	2,100	-	-
R1500 EARNINGS ON INVESTMENTS	276,073	488,269	250,000	342,641	-	-
R1740 FEES	4,290	3,848	4,626	4,626	-	-
R1910 RENTALS	4,119	711	3,920	3,920	-	-
R1920 CONT., DONATIONS AND GEN FUNDRAISING FROM PRIVATE	200	360	-	309	-	-
R1930 RENT LEASE PAY PRIV CONTR	17,400	17,235	15,600	17,000	-	-
R1940 SVCS PROVIDED OTHER LOCAL ED AGENCIES	5,235	4,460	-	-	-	-
R1943 SVCS PROVIDED CHARTER SCH	930	968	925	925	-	-
R1950 TEXTBOOK SALES AND RENTALS	-	-	-	-	-	-
R1960 RECOVER PRIOR YR EXPEND	2,193	6,671	-	-	-	-
R1980 FEES CHARGED TO GRANTS	136,424	144,130	90,000	75,000	-	-
R1990 MISCELLANEOUS	39,115	68,026	51,000	50,000	-	-
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>5,702,578</b>	<b>6,117,808</b>	<b>5,980,618</b>	<b>6,246,804</b>	-	-
<b>REVENUE FROM INTERMEDIATE SOURCES</b>						
R2101 COUNTY SCHOOL FUNDS	48,684	38,250	20,000	38,000	-	-
R2102 ESD APPORTIONMENT	362,373	191,433	139,158	150,000	-	-
R2199 OTHER INTERMEDIATE SOURCES	5,441	6,644	5,500	5,500	-	-
R2200 RESTRICTED REVENUE	-	-	-	-	-	-
R2800 REVENUE IN LIEU OF TAXES	-	-	-	-	-	-
<b>TOTAL REVENUE FROM INTERMEDIATE SOURCES</b>	<b>416,498</b>	<b>236,327</b>	<b>164,658</b>	<b>193,500</b>	-	-
<b>REVENUE FROM STATE SOURCES</b>						
R3101 STATE SCHOOL FUND	9,719,069	10,857,187	11,880,479	12,751,881	-	-
R3102 STATE SCHOOL FUND-SCHOOL LUNCH MATCH	-	-	-	-	-	-
R3103 COMMON SCHOOL FUND	201,060	218,211	210,000	199,740	-	-
R3104 STATE MANAGED COUNTY TIMB	1,147,929	673,512	-	-	-	-



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

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	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
RESOURCES						
R3199 OTHER UNRESTRICTED GRANTS-IN-AID		-	-	-	-	-
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>11,068,058</b>	<b>11,748,909</b>	<b>12,090,479</b>	<b>12,951,621</b>	-	-
<b>REVENUE FROM OTHER RESTRICTED GRANT SOURCES</b>						
R3299 OTHER RESTRICTED GRANTS	-	-	-	-	-	-
<b>TOTAL REVENUE FROM OTHER RESTRICTED GRANT SOURCES</b>	-	-	-	-	-	-
<b>REVENUE FROM FEDERAL SOURCES</b>						
R4300 RESTRICTED REV DIRECT FROM THE FEDERAL GOVERNMENT	-	-	-	-	-	-
R4500 RESTRICTED REV FROM FED GOV THRU STATE	-	-	-	-	-	-
R4801 FEDERAL FOREST FEES	61,750	58,625	58,620	58,620	-	-
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>61,750</b>	<b>58,625</b>	<b>58,620</b>	<b>58,620</b>	-	-
<b>OTHER SOURCES</b>						
R5200 INTERFUND TRANSFERS	-	-	-	7,360	-	-
R5300 SALE OF FIXED ASSETS	1,801	-	-	-	-	-
R5400 RESOURCES-BEG. FUND BAL.	5,685,770	5,752,141	3,527,994	3,342,741	-	-
<b>TOTAL OTHER SOURCES</b>	<b>5,687,571</b>	<b>5,752,141</b>	<b>3,527,994</b>	<b>3,350,101</b>	-	-
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>22,936,455</b>	<b>23,913,811</b>	<b>21,822,369</b>	<b>22,800,646</b>	-	-



## FERN RIDGE SCHOOL DISTRICT 28J

### *GENERAL FUND REQUIREMENTS - SUMMARY BY FUNCTION*

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REQUIREMENTS	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
1000 INSTRUCTION	8,823,414	9,691,601	10,331,821	11,004,397		
2000 SUPPORT SERVICES	6,875,038	7,589,902	8,815,293	9,110,804		
5200 TRANSFERS OF FUNDS	1,485,862	2,075,831	868,500	533,500		
6000 CONTINGENCIES	-	-	382,942	402,304		
7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,423,813	1,749,641		
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>17,184,314</b>	<b>19,357,335</b>	<b>21,822,369</b>	<b>22,800,646</b>	-	-



## FERN RIDGE SCHOOL DISTRICT 28J

### *GENERAL FUND REQUIREMENTS - SUMMARY BY SERVICE AREA*

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REQUIREMENTS	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
DISTRICT OPERATIONS AND ADMINISTRATION	3,462,112	4,004,962	4,803,489	4,821,482		
SPECIAL EDUCATION	3,623,653	4,186,559	4,588,377	5,223,649		
ELMIRA ELEMENTARY	1,607,870	1,708,489	1,834,698	1,856,193		
VENETA ELEMENTARY	1,860,173	1,997,370	2,199,020	2,355,831		
FERN RIDGE MIDDLE SCHOOL	2,192,343	2,310,696	2,452,194	2,563,834		
ELMIRA HIGH SCHOOL	3,182,299	3,308,427	3,504,336	3,534,212		
NON-OPERATING	1,255,862	1,840,831	2,440,255	2,445,445		
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>17,184,314</b>	<b>19,357,335</b>	<b>21,822,369</b>	<b>22,800,646</b>	-	-



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

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<b>REQUIREMENTS</b>	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2025/2026 Proposed</b>	<b>2025/2026 Approved</b>	<b>2025/2026 Adopted</b>
100 SALARIES	7,033,610	7,488,645	8,286,866	8,442,595		
200 ASSOCIATED PAYROLL COSTS	5,117,947	5,262,140	6,214,859	6,558,782		
300 PURCHASED SERVICES	2,963,407	3,837,175	3,875,536	4,343,999		
400 SUPPLIES AND MATERIALS	297,663	387,650	472,048	477,310		
500 CAPITAL OUTLAY	59,846	35,555	-	-		
600 OTHER OBJECTS	225,979	270,338	297,805	292,515		
700 TRANSFERS	1,485,862	2,075,831	868,500	533,500		
800 OTHER USES OF FUNDS	-	-	1,806,755	2,151,945		
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>17,184,314</b>	<b>19,357,335</b>	<b>21,822,369</b>	<b>22,800,646</b>	<b>-</b>	<b>-</b>





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

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REQUIREMENTS	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>SALARIES</b>						
LICENSED SALARIES	4,186,551	4,419,430	4,823,495	4,930,761		
CLASSIFIED SALARIES	1,360,302	1,554,162	1,791,981	1,887,159		
ADMINISTRATIVE SALARIES	946,131	968,821	1,011,183	1,039,705		
CONFIDENTIAL SALARIES	281,044	270,685	286,466	288,182		
SUBSTITUTE/TEMPORARY SALARIES	207,117	216,696	272,573	230,276		
ADDITIONAL SALARY	52,466	58,852	101,168	66,512		
<b>ASSOCIATED PAYROLL COSTS</b>						
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	1,789,552	1,879,269	2,145,856	2,554,533		
SOCIAL SECURITY ADMINISTRATION	529,834	564,426	633,753	645,666		
OTHER REQUIRED PAYROLL COSTS	41,794	28,848	213,985	141,155		
CONTRACTUAL EMPLOYEE BENEFITS	2,756,766	2,789,597	3,221,265	3,217,428		
<b>TOTAL EMPLOYEE COMPENSATION</b>	<b>12,151,557</b>	<b>12,750,786</b>	<b>14,501,725</b>	<b>15,001,377</b>	-	-
<b>NON-COMPENSATION EXPENDITURES</b>						
PURCHASED SERVICES	2,963,407	3,837,175	3,875,536	4,343,999		
SUPPLIES AND MATERIALS	297,663	387,650	472,048	477,310		
CAPITAL OUTLAY	59,846	35,555	-			
OTHER OBJECTS	225,979	270,338	297,805	292,515		
<b>TOTAL NON-COMPENSATION EXPENDITURES</b>	<b>3,546,895</b>	<b>4,530,718</b>	<b>4,645,389</b>	<b>5,113,824</b>	-	-
<b>TOTAL OPERATING REQUIREMENTS</b>	<b>15,698,451</b>	<b>17,281,503</b>	<b>19,147,114</b>	<b>20,115,201</b>	-	-
TRANSFERS	1,485,862	2,075,831	868,500	533,500		
CONTINGENCY	-					
NON-DESIGNATED	-	-	382,942	402,304		
RESERVED FOR NEXT YEAR	-	-	1,423,813	1,749,641		
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>17,184,314</b>	<b>19,357,335</b>	<b>21,822,369</b>	<b>22,800,646</b>	-	-



# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

REQUIREMENTS	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>INSTRUCTION</b>						
ELEMENTARY PROGRAMS	2,825,662	3,075,902	3,338,239	3,485,998		
MIDDLE SCHOOL PROGRAMS	1,449,975	1,558,307	1,630,174	1,726,288		
HIGH SCHOOL PROGRAMS	2,017,564	2,135,240	2,236,185	2,174,076		
HIGH SCHOOL EXTRACURRICULAR	4,778	4,878	5,343	2,550		
PRE-KINDERGARTEN PROGRAM	-	-	-	-		
PROGRAMS FOR TALENTED AND GIFTED	69	3,629	1,525	1,525		
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	1,133,747	1,546,345	1,490,130	1,884,398		
LEARNING CENTERS - STRUCTURED AND INTENSIVE	95,956	90,465	151,368	157,740		
EXTENDED SCHOOL YEAR PROGRAM	100	-	2,000	2,000		
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	975,795	922,601	1,176,219	1,245,966		
TREATMENT AND HABILITATION	-	-	-	-		
ALTERNATIVE EDUCATION	261,530	289,632	216,500	234,000		
ENGLISH SECOND LANGUAGE PROGRAMS	58,238	64,602	84,138	89,856		
<b>TOTAL INSTRUCTION</b>	<b>8,823,414</b>	<b>9,691,601</b>	<b>10,331,821</b>	<b>11,004,397</b>	-	-
<b>SUPPORT SERVICES</b>						
ATTENDANCE AND SOCIAL WORK SERVICES	135	-	250	550		
GUIDANCE SERVICES	158,053	146,256	231,305	225,599		
HEALTH SERVICES	882	2,673	3,940	3,890		
PSYCHOLOGICAL SERVICES	200,264	191,251	119,940	40,600		
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	187,709	225,381	322,218	390,627		
OTHER STUDENT TREATMENT SERVICES	15,058	29,375	14,000	36,000		
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	257,159	251,179	500,938	545,918		
IMPROVEMENT OF INSTRUCTION SERVICES	138	-	500	-		
EDUCATIONAL MEDIA SERVICES	128,281	123,069	150,099	157,904		
ASSESSMENT AND TESTING	1,757	243	3,450	3,450		
INSTRUCTIONAL STAFF DEVELOPMENT	28,146	32,481	50,534	37,650		
BOARD OF EDUCATION SERVICES	60,077	82,606	102,660	96,300		



## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

REQUIREMENTS	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
EXECUTIVE ADMINISTRATION SERVICES	365,721	381,634	401,590	385,354		
OFFICE OF PRINCIPAL SERVICES	1,420,490	1,445,185	1,571,750	1,701,672		
OTHER SUPPORT SERVICES	1,774	1,699	2,300	2,300		
FISCAL SERVICES	585,968	765,187	818,899	765,829		
OPERATING AND MAINTENANCE OF PLANT SERVICES	1,566,764	1,670,962	2,057,097	2,109,586		
STUDENT TRANSPORTATION SERVICES	1,423,921	1,629,457	1,788,625	1,913,973		
SUPPORT SERVICES	-	-	-	-	-	-
INFORMATION SERVICES	-	-	-	-	-	-
STAFF SERVICES	-	3,134	-	10,750	-	-
TECHNOLOGY SERVICES	472,741	608,131	675,198	682,852		
<b>TOTAL SUPPORT SERVICES</b>	<b>6,875,038</b>	<b>7,589,902</b>	<b>8,815,293</b>	<b>9,110,804</b>	-	-
<b>TOTAL OPERATING REQUIREMENTS</b>	<b>15,698,451</b>	<b>17,281,503</b>	<b>19,147,114</b>	<b>20,115,201</b>	-	-
TRANSFERS OF FUNDS	1,485,862	2,075,831	868,500	533,500		
CONTINGENCIES	-	-	382,942	402,304		
UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,423,813	1,749,641		
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>17,184,314</b>	<b>19,357,335</b>	<b>21,822,369</b>	<b>22,800,646</b>	-	-

# **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>2022/2023 Actual</i>	<i>2023/2024 Actual</i>	<i>2024/2025 Adopted</i>	<i>2025/2026 Proposed</i>
Salaries	1,016,180	1,068,468	1,216,171	1,227,566
Associated Payroll Costs	767,696	767,768	1,022,860	1,004,128
Purchased Services	1,184,677	1,554,214	1,910,444	1,926,885
Supplies and Materials	209,983	309,860	364,523	372,083
Capital Outlay	59,846	35,555	-	-
Other Objects	223,730	269,097	289,491	290,820
<b>TOTAL EXPENDITURES</b>	<b>3,461,112</b>	<b>4,004,962</b>	<b>4,803,489</b>	<b>4,821,482</b>

#### **GF Budget/Service Level Changes:**

##### **Support Services**

- 25-26 changes:
  - Admin/Confidential (.300 FTE)-reclassified to Bond.

**Total GF FTE Change: (.300 FTE)**

**See Special Revenue Section for Non-GF FTE Changes**

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
			<b>TAG</b>					
1001210000000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	ADDITIONAL SALARY	130	52	-	-	-	-	-
	PERS IAP	212	3	-	-	-	-	-
	PERS UAL	213	5	-	-	-	-	-
	OPSRP PENSION	214	6	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	4	-	-	-	-	-
	WORKERS' COMPENSATION	231	0.09	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	795	1,525	1,525	-	-
<b>TOTAL TALENTED AND GIFTED</b>			<b>69</b>	<b>795</b>	<b>1,525</b>	<b>1,525</b>	-	-
			<b>ESL</b>					
1001291000000000	ADDITIONAL SALARY	130	-	1,200	-	-	-	-
	PERS IAP	212	-	72	-	-	-	-
	PERS UAL	213	-	109	-	-	-	-
	OPSRP PENSION	214	-	126	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	89	-	-	-	-
	WORKERS' COMPENSATION	231	-	3	-	-	-	-
	PFMLI	243	-	4	-	-	-	-
	TRAVEL	340	-	-	594	594	-	-
	LIBRARY BOOKS	430	-	69	500	500	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			-	<b>1,672</b>	<b>1,094</b>	<b>1,094</b>	-	-
			<b>HEALTH SERVICES</b>					
1002130000000000	OTHER INST, PROF & TECH	319	-	2,100	-	-	-	-
	SUPPLIES AND MATERIALS	410	21	-	1,500	1,500	-	-
	NON-CONSUMABLE ITEMS	460	159	-	1,000	1,000	-	-
	DUES & FEES	640	-	-	140	140	-	-
<b>TOTAL HEALTH SERVICES</b>			<b>180</b>	<b>2,100</b>	<b>2,640</b>	<b>2,640</b>	-	-
			<b>ASSESSMENT AND TESTING</b>					
1002230000000000	DATA PROCESS	386	1,428	-	1,500	1,500	-	-
	SUPPLIES AND MATERIALS	410	-	-	100	100	-	-
	NON-CONSUMABLE ITEMS	460	-	20	100	100	-	-
<b>TOTAL ASSESSMENT AND TESTING</b>			<b>1,428</b>	<b>20</b>	<b>1,700</b>	<b>1,700</b>	-	-

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>PROFESSIONAL DEVELOPMENT</b>								
1002240000000000	INST PROGRAM IMP SERVICES	312	-	-	-	10,375	-	-
<b>Subtotal FREA</b>			-	-	-	<b>10,375</b>	-	-
1002240010000000	SUBSTITUTES-LICENSED	121	1,206	2,767	-	-	-	-
	ADDITIONAL SALARY	130	4,269	1,636	-	-	-	-
	PERS PENSION	211	373	767	-	-	-	-
	PERS IAP	212	540	117	-	-	-	-
	PERS UAL	213	920	901	-	-	-	-
	OPSRP PENSION	214	833	287	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	795	755	-	-	-	-
	WORKERS' COMPENSATION	231	18	24	-	-	-	-
	PFMLI	243		32	-	-	-	-
	INST PROGRAM IMP SERVICES	312	569	5,554	29,845	12,875	-	-
	PROF & IMP COSTS NON-INST	318	410	210	500	-	-	-
	FUEL	326	21	16	100	-	-	-
	NON-REIMBURSEABLE STUDENT	332	38	37	-	-	-	-
	TRAVEL	340	249	2,362	1,000	-	-	-
	OTHER NON-INSTR PRO	389	1,250	-	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	2,834	678	158	-	-	-
	SUPPLIES AND MATERIALS	410	954	3,935	2,100	-	-	-
	DUES & FEES	640	4,960	4,340	4,705	-	-	-
<b>Subtotal District</b>			<b>20,238</b>	<b>24,419</b>	<b>38,408</b>	<b>12,875</b>	-	-
10022400000000001	INST PROGRAM IMP SERVICES	312	-	-	-	8,145	-	-
	DUES & FEES	640	-	-	-	6,255	-	-
<b>Subtotal District Admin</b>			-	-	-	<b>14,400</b>	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>20,238</b>	<b>24,419</b>	<b>38,408</b>	<b>37,650</b>	-	-
<b>BOARD OF EDUCATION</b>								
1002310000000000	INST PROGRAM IMP SERVICES	312	800	800	1,000	1,000	-	-
	RENTALS	324	330	324	500	500	-	-
	TRAVEL	340	1,600	5,217	5,500	9,000	-	-
	POSTAGE	353	10	-	-	-	-	-
	ADVERTISING	354	-	-	300	300	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	AUDIT SERVICES	381	45,350	49,460	56,070	56,000	-	-
	LEGAL SERVICES	382	3,058	5,124	25,000	15,000	-	-
	ELECTION SERVICES	388	-	2,200	2,300	300	-	-
	OTHER NON-INSTR PRO	389	900	950	750	1,200	-	-
	SUPPLIES AND MATERIALS	410	158	225	1,000	1,000	-	-
	PERIODICALS	440	-	-	40	-	-	-
	NON-CONSUMABLE ITEMS	460	-	3,257	2,000	2,000	-	-
	DUES & FEES	640	7,871	15,049	8,200	10,000	-	-
<b>TOTAL BOARD OF EDUCATION SERVICES</b>			<b>60,077</b>	<b>82,606</b>	<b>102,660</b>	<b>96,300</b>	-	-
<b>OFFICE OF SUPERINTENDENT</b>								
1002321000000000	ADMINISTRATORS	113	163,248	170,659	170,747	159,819	-	-
	CONFIDENTIAL	114	54,980	58,314	58,344	53,137	-	-
	ADDITIONAL SALARY	130	837	730	8,786	7,145	-	-
	TRAVEL STIPEND	135	1,800	1,200	1,200	1,200	-	-
	PERS PENSION	211	23,061	23,075	23,864	29,417	-	-
	PERS IAP	212	13,194	13,725	14,210	13,217	-	-
	PERS UAL	213	19,310	21,012	21,278	20,913	-	-
	OPSRP PENSION	214	5,826	5,913	6,144	7,662	-	-
	SOCIAL SECURITY ADMINISTR	220	15,564	16,624	18,289	16,930	-	-
	WORKERS' COMPENSATION	231	372	517	2,539	2,361	-	-
	LICENSED INSURANCE	241	15,772	16,951	-	-	-	-
	DEFERRED COMP ER	242	8,400	9,600	9,600	8,700	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	623	956	1,022	-	-
	CLASSIFIED INSURANCE	245	2,369	2,375	-	-	-	-
	ADMIN INSURANCE	249	31,398	32,519	53,308	51,581	-	-
	PROPERTY SERVICES	320	174	188	150	150	-	-
	RENTALS	324	330	324	500	500	-	-
	TRAVEL	340	-	347	1,500	1,500	-	-
	POSTAGE	353	255	359	600	600	-	-
	ADVERTISING	354	400	400	1,500	1,500	-	-
	PRINTING AND BINDING	355	60	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	1,582	1,737	2,600	2,600	-	-
	SUPPLIES AND MATERIALS	410	1,880	1,791	2,000	2,200	-	-
	PERIODICALS	440	35	-	75	-	-	-
	NON-CONSUMABLE ITEMS	460	1,454	578	1,000	800	-	-



## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DUES & FEES	640	3,419	2,073	2,400	2,400	-	-
<b>TOTAL OFFICE OF THE SUPERINTENDENT SERVICES</b>			<b>365,721</b>	<b>381,634</b>	<b>401,590</b>	<b>385,354</b>	-	-
<b>FISCAL SERVICES</b>								
1002520000000000	CLASSIFIED SALARIES	112	42,648	72,045	78,608	83,887	-	-
	ADMINISTRATORS	113	88,329	91,862	95,445	88,814	-	-
	CONFIDENTIAL	114	53,821	57,934	60,193	62,601	-	-
	ADDITIONAL SALARY	130	321	-	-	-	-	-
	PERS PENSION	211	8,220	7,746	8,048	11,018	-	-
	PERS IAP	212	11,030	13,110	13,812	13,850	-	-
	PERS UAL	213	16,178	20,188	20,848	22,236	-	-
	OPSRP PENSION	214	13,454	16,908	17,902	24,258	-	-
	SOCIAL SECURITY ADMINISTR	220	14,093	16,680	17,920	18,001	-	-
	WORKERS' COMPENSATION	231	317	526	2,559	2,564	-	-
	LICENSED INSURANCE	241	15,406	16,578	-	-	-	-
	DEFERRED COMP ER	242	2,850	3,400	3,450	3,150	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	598	937	1,087	-	-
	CLASSIFIED INSURANCE	245	21,891	41,040	41,640	42,240	-	-
	ADMIN INSURANCE	249	29,042	29,748	46,952	45,744	-	-
	INST, PROF, TECH SERVICES	310	960	4,202	4,500	6,750	-	-
	STATISTICAL SERVICES	317		8,200		8,200	-	-
	PROPERTY SERVICES	320	174	188	175	175	-	-
	RENTALS	324	330	324	450	450	-	-
	TRAVEL	340	-	-	200	200	-	-
	POSTAGE	353	1,955	1,612	1,634	1,634	-	-
	ADVERTISING	354	667	(132)	530	100	-	-
	PRINTING AND BINDING	355	1,736	1,691	2,000	2,000	-	-
	OTHER NON-INSTR PROF TECH	389	18,624	97,068	4,400	4,500	-	-
	SUPPLIES AND MATERIALS	410	4,728	1,300	2,000	2,300	-	-
	NON-CONSUMABLE ITEMS	460	165	-	275	500	-	-
	COMPUTER SOFTWARE	470	5,850	6,500	7,500	7,500	-	-
	DUES & FEES	640	2,389	1,582	2,900	2,500	-	-
<b>TOTAL FISCAL SERVICES</b>			<b>355,179</b>	<b>510,900</b>	<b>434,878</b>	<b>456,259</b>	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>PROPERTY ACCOUNT SERVICES</b>								
1002527000000000	TAXES AND LICENSES	670	1,765	1,840	1,900	1,900	-	-
<b>TOTAL PROPERTY ACCOUNTING SERVICES</b>			<b>1,765</b>	<b>1,840</b>	<b>1,900</b>	<b>1,900</b>	-	-
<b>RISK MANAGEMENT SERVICES</b>								
1002528000000000	WORKERS' COMPENSATION	231	2,079	3,833	10,000	10,000	-	-
	UNEMPLOYMENT COMPENSATION	232	22,382	537	100,000	25,000	-	-
	CONTRACTUAL EMP BE	240	(1,171)	2,443	-	-	-	-
	MANAGEMENT SERVICES	385	4,693	4,163	5,195	5,195	-	-
	SUPPLIES AND MATERIALS	410	251	90	100	100	-	-
	DUES & FEES	640	637	7,199	2,000	3,000	-	-
	LIABILITY INSURANCE	651	50,062	48,947	61,044	61,000	-	-
	PROPERTY INSURANCE PREM	653	149,798	184,916	203,407	203,000	-	-
	TAXES AND LICENSES	670	294	320	375	375	-	-
<b>TOTAL RISK MANAGEMENT SERVICES</b>			<b>229,024</b>	<b>252,447</b>	<b>382,121</b>	<b>307,670</b>	-	-
<b>SERVICE AREA DIRECTION</b>								
1002541000000000	CONFIDENTIAL	114	93,670	71,783	76,005	73,521	-	-
	ADDITIONAL SALARY	130	252	-	-	-	-	-
	PERS IAP	212	4,637	3,169	4,391	4,248	-	-
	PERS UAL	213	8,212	6,532	6,764	6,948	-	-
	OPSRP PENSION	214	8,339	5,562	7,707	10,209	-	-
	SOCIAL SECURITY ADMINISTR	220	6,975	5,491	5,814	5,624	-	-
	WORKERS' COMPENSATION	231	1,122	1,202	2,247	2,171	-	-
	LICENSED INSURANCE	241	4,352	16,701	15,997	14,750	-	-
	DEFERRED COMP ER	242	-	300	600	540	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	195	304	340	-	-
	CLASSIFIED INSURANCE	245	20,940	667	-	-	-	-
	ADMIN INSURANCE	249	1,422	6,496	8,191	7,599	-	-
	RENTALS	324	330	324	600	600	-	-
	TRAVEL	340	781	390	300	300	-	-
	SUPPLIES AND MATERIALS	410	760	-	100	100	-	-
<b>TOTAL SERVICE AREA DIRECTION</b>			<b>151,790</b>	<b>118,813</b>	<b>129,020</b>	<b>126,950</b>	-	-

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>CARE AND UPKEEP OF BUILDINGS</b>								
1002542000000000	CLASSIFIED SALARIES	112	272,350	280,670	369,218	382,013	-	-
	SUBSTITUTES-CLASSIFIED	122	9,993	11,530	26,756	25,546	-	-
	TEMP CLASSIFIED	124	9,268	9,167	-	-	-	-
	ADDITIONAL SALARY	130	32	840	10,535	10,202	-	-
	PERS PENSION	211	5,708	6,287	9,925	4,496	-	-
	PERS IAP	212	15,066	12,627	22,395	23,009	-	-
	PERS UAL	213	25,551	27,501	36,179	39,478	-	-
	OPSRP PENSION	214	22,662	17,208	34,304	55,187	-	-
	SOCIAL SECURITY ADMINISTR	220	22,138	22,980	31,098	31,959	-	-
	WORKERS' COMPENSATION	231	3,710	5,151	12,164	12,417	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	783	1,626	1,930	-	-
	CLASSIFIED INSURANCE	245	148,293	127,087	187,380	190,080	-	-
	REPAIRS & MAINTENANCE	322	62,100	81,473	81,239	81,240	-	-
	ELECTRICITY	325	9,228	9,024	12,445	12,400	-	-
	FUEL	326	-	-	500	500	-	-
	GARBAGE	328	18,770	17,579	18,770	18,770	-	-
	OTHER PROPERTY SERVICES	329	12,291	3,793	11,827	11,900	-	-
	TRAVEL	340	97	-	248	250	-	-
	OTHER NON-INSTR PROF TECH	389	-	168,725	190,000	189,262	-	-
	SUPPLIES AND MATERIALS	410	71,272	68,339	80,000	79,850	-	-
	NON-CONSUMABLE ITEMS	460	10,019	8,748	20,000	20,000	-	-
	BUILDING ACQUISTITION	520	37,056	-	-	-	-	-
	OTHER CAPITAL OUTLAY	590	10,750	-	-	-	-	-
	DUES & FEES	640	1,494	448	1,500	-	-	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>767,848</b>	<b>879,957</b>	<b>1,158,109</b>	<b>1,190,489</b>	-	-
<b>CARE AND UPKEEP OF GROUND SERVICES</b>								
1002543000000000	CLASSIFIED SALARIES	112	76,188	81,387	91,471	98,383	-	-
	SUBSTITUTE-CLASSIFIED	122	200	649	-	-	-	-
	ADDITIONAL SALARY	130	250	-	-	-	-	-
	TRAVEL STIPEND	135	550	-	-	-	-	-
	PERS IAP	212	4,592	3,760	5,385	5,737	-	-
	PERS UAL	213	6,754	7,465	8,141	9,297	-	-
	OPSRP PENSION	214	8,258	6,598	9,451	13,787	-	-
	SOCIAL SECURITY ADMINISTR	220	5,888	6,264	6,998	7,526	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	WORKERS' COMPENSATION	231	923	1,397	2,770	2,948	-
	LICENSED INSURANCE	241	-	1,401	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	214	366	455	-
	CLASSIFIED INSURANCE	245	35,736	36,027	41,640	42,240	-
	ADMIN INSURANCE	249	-	471	-	-	-
	REPAIRS & MAINTENANCE	322	18,268	12,561	18,300	18,300	-
	RENTALS	324	674	2,405	2,637	2,637	-
	TRAVEL STIPEND	340	338	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	2,925	-	8,300	8,300	-
	SUPPLIES AND MATERIALS	410	4,709	4,194	6,700	6,550	-
	NON-CONSUMABLE ITEMS	460	5,357	540	3,326	3,326	-
	DEPRECIABLE EQUIPMENT	540	-	14,267	-	-	-
	DUES & FEES	640	-	-	490	-	-
<b>TOTAL CARE AND UPKEEP OF GROUNDS SERVICES</b>			<b>171,610</b>	<b>179,598</b>	<b>205,975</b>	<b>219,486</b>	-
<b>MAINTENANCE</b>							
1002544000000000	TEMPORARY-CLASSIFIED	124	-	-	-	-	-
	REPAIRS & MAINTENANCE	322	14,552	37,426	33,991	33,900	-
	RENTALS	324	1,638	-	2,000	2,000	-
	FUEL	326	6,694	5,522	9,000	9,000	-
	GARBAGE	328	133	36	200	200	-
	OTHER NON-INSTR PROF TECH	389	2,625	3,174	3,000	3,100	-
	SUPPLIES AND MATERIALS	410	5,438	6,854	9,900	9,900	-
	NON-CONSUMABLE ITEMS	460	2,465	6,301	9,700	9,700	-
	BUILDING ACQUISITION	520	12,040	-	-	-	-
	DUES & FEES	640	56	180	-	-	-
<b>TOTAL MAINTENANCE</b>			<b>45,641</b>	<b>59,492</b>	<b>67,971</b>	<b>67,800</b>	-
<b>SECURITY SERVICES</b>							
1002546000000000	OTHER PROPERTY SERVICES	329	5,245	5,640	28,173	28,250	-
<b>TOTAL SECURITY SERVICES</b>			<b>5,245</b>	<b>5,640</b>	<b>28,173</b>	<b>28,250</b>	-
<b>OPERATION AND MAINTENANCE OF PLANT SERVICES</b>							
1002549000000000	REPAIRS & MAINTENANCE	322	825	480	2,000	2,000	-
	WATER AND SEWAGE	327	29,281	11,269	30,000	30,000	-
	POSTAGE	353	86	-	-	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OTHER NON-INSTR PROF TECH	389	-	-	1,000	1,000	-	-
	SUPPLIES AND MATERIALS	410	1,719	1,590	1,900	1,900	-	-
	NON-CONSUMABLE ITEMS	460	-	-	1,200	-	-	-
	DUES & FEES	640	75	75	100	100	-	-
<b>TOTAL OTHER OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>			<b>31,986</b>	<b>13,414</b>	<b>36,200</b>	<b>35,000</b>	-	-
<b>STUDENT TRANSPORTATION SERVICES</b>								
1002550000000000	ADMINISTRATORS	113	4,649	4,835	5,023	5,224	-	-
	PERS IAP	212	279	290	301	313	-	-
	PERS UAL	213	406	440	447	494	-	-
	OPSRP PENSION	214	502	509	529	753	-	-
	SOCIAL SECURITY ADMINISTR	220	352	364	384	400	-	-
	WORKERS' COMPENSATION	231	8	11	57	59	-	-
	DEFERRED COMP ER	242	150	150	150	150	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	13	20	24	-	-
	ADMIN INSURANCE	249	1,134	1,182	1,198	1,230	-	-
	FUEL	326	56,825	53,102	86,000	86,000	-	-
	REIMBURSABLE STUDENT TRAN	331	751,156	825,517	1,058,446	1,081,526	-	-
	NON-REIMBURSABLE STUDENT	332	152	164	350	-	-	-
<b>TOTAL STUDENT TRANSPORTATION SERVICES</b>			<b>815,613</b>	<b>886,577</b>	<b>1,152,905</b>	<b>1,176,173</b>	-	-
<b>STAFF SERVICES</b>								
1002640000000000	FUEL	326	-	20	-	-	-	-
	TRAVEL	340	-	1,005	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	132	-	-	-	-
	COMPUTER SOFTWARE	470	-	-	-	10,750	-	-
	DUES & FEES	640	-	1,977	-	-	-	-
<b>TOTAL STAFF SERVICES</b>			-	<b>3,134</b>	-	<b>10,750</b>	-	-
<b>TECHNOLOGY SERVICES</b>								
1002660000000000	CLASSIFIED SALARIES	112	21,819	25,791	28,093	30,103	-	-
	CONFIDENTIAL	114	78,572	82,655	91,924	98,923	-	-
	PERS IAP	212	5,882	6,468	6,939	7,449	-	-
	PERS UAL	213	8,778	9,869	10,682	12,193	-	-
	OPSRP PENSION	214	10,578	11,352	12,177	17,902	-	-
	SOCIAL SECURITY ADMINISTR	220	7,680	8,296	9,181	9,870	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	WORKERS' COMPENSATION	231	175	260	3,021	3,245	-
	LICENSED INSURANCE	241	77	77	-	-	-
	DEFERRED COMP ER	242	600	600	600	600	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	307	480	596	-
	CLASSIFIED INSURANCE	245	42,884	38,707	20,820	21,120	-
	ADMIN INSURANCE	249	156	5,601	24,188	24,833	-
	INST, PROF, TECH SE	310	32,914	39,702	47,000	47,000	-
	REPAIRS & MAINTENANCE	322	1,740	1,441	12,740	12,740	-
	RENTALS	324	330	325	331	331	-
	TRAVEL	340	-	-	500	500	-
	TELEPHONE	351	8,965	12,109	12,500	12,500	-
	OTHER COMMUNICATION SERV	359	2,702	2,702	5,102	5,102	-
	OTHER NON-INSTR PROF TECH	389	8,264	17,817	19,934	19,934	-
	OTHER GEN PROF, TEC	390	-	1,362	-	-	-
	SUPPLIES AND MATERIALS	410	1,754	4,815	1,706	1,706	-
	NON-CONSUMABLE ITEMS	460	62,381	11,441	1,500	1,500	-
	COMPUTER SOFTWARE	470	21,095	53,333	60,276	60,276	-
	COMPUTER HARDWARE	480	8,120	125,017	145,400	145,400	-
	TECHNOLOGY	550	-	21,288	-	-	-
	DUES & FEES	640	150	150	150	150	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>325,615</b>	<b>481,484</b>	<b>515,244</b>	<b>533,973</b>	-
<b>OPERATION SERVICES</b>							
1002664000000000	CLASSIFIED SALARIES	112	36,875	40,816	43,823	47,048	-
	PERS IAP	212	2,115	2,401	2,495	2,669	-
	PERS UAL	213	3,224	3,714	3,900	4,446	-
	OPSRP PENSION	214	3,804	4,214	4,379	6,416	-
	SOCIAL SECURITY ADMINISTR	220	2,817	3,123	3,352	3,599	-
	WORKERS' COMPENSATION	231	66	101	472	504	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	111	175	217	-
	CLASSIFIED INSURANCE	245	20,220	20,520	20,820	21,120	-
	TRAVEL	340	-	-	200	200	-
	DATA PROCESS	386	43,961	43,422	61,760	54,300	-
<b>TOTAL OPERATIONS SERVICES</b>			<b>113,083</b>	<b>118,422</b>	<b>141,376</b>	<b>140,519</b>	-
<b>TOTAL REQUIREMENTS DIST. OP. &amp; ADMIN.</b>			<b>3,462,112</b>	<b>4,004,962</b>	<b>4,803,489</b>	<b>4,821,482</b>	-

# **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 300 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>2022/2023 Actual</i>	<i>2023/2024 Actual</i>	<i>2024/2025 Adopted</i>	<i>2025/2026 Proposed</i>
Salaries	1,281,319	1,360,992	1,700,854	1,769,117
Associated Payroll Costs	1,053,794	1,030,028	1,455,726	1,575,175
Purchased Services	1,279,870	1,782,320	1,410,843	1,867,582
Supplies and Materials	7,926	12,376	13,650	11,325
Other Objects	744	843	7,304	450
<b>TOTAL EXPENDITURES</b>	<b>3,623,653</b>	<b>4,186,559</b>	<b>4,588,377</b>	<b>5,223,649</b>

#### **GF Budget/Service Level Changes:**

##### **Instruction**

- Movement occurred in 24-25, after budget adoption:
  - Classified (.0625 FTE).

##### **Support Services**

- 25-26 Changes:
  - Licensed (1.000 FTE).

**Total GF FTE Change: (1.0625 FTE)**

**See Special Revenue Section for Non-GF FTE Changes**



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

		2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
		Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>							
<b>REQUIREMENTS</b>							
1001220428320000	SUBSTITUTES-LICENSED	121	-	-	2,166	2,166	-
	SUBSTITUTES-CLASSIFIED	122	-	-	4,114	4,987	-
	PERS PENSION	211	-	-	840	1,259	-
	PERS UAL	213	-	-	559	676	-
	SOCIAL SECURITY ADMINISTR	220	-	-	480	547	-
	WORKERS' COMPENSATION	231	-	-	72	82	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	25	33	-
	INST, PROF, TECH SERVICES	310	87,927	214,188	120,000	270,000	-
	TUITION PAY TO OTHR DIST	371	64,026	119,379	40,000	67,000	-
	TUITION PRIVATE SCHOOLS	373	274,988	319,517	320,000	418,000	-
	SUPPLIES AND MATERIALS	410	539	2,450	2,000	4,000	-
	COMPUTER SOFTWARE	470	176	288	350	-	-
<b>Subtotal: Restrictive (all grades)</b>			<b>427,655</b>	<b>655,822</b>	<b>490,606</b>	<b>768,750</b>	-
1001220428320012	LICENSED SALARIES	111	72,172	75,059	77,986	81,105	-
	CLASSIFIED SALARIES	112	63,448	68,465	77,336	78,296	-
	SUBSTITUTES-LICENSED	121	402	206	2,166	2,166	-
	SUBSTITUTES-CLASSIFIED	122	9,401	5,197	1,797	2,396	-
	ADDITIONAL SALARY	130	46	311	3,060	1,500	-
	PERS PENSION	211	11,219	10,998	11,366	15,341	-
	PERS IAP	212	8,087	8,559	9,340	9,501	-
	PERS UAL	213	12,733	13,580	14,449	15,636	-
	OPSRP PENSION	214	6,763	6,762	7,858	10,922	-
	SOCIAL SECURITY ADMINISTR	220	11,132	11,408	12,419	12,658	-
	WORKERS' COMPENSATION	231	276	365	1,780	1,834	-
	LICENSED INSURANCE	241	21,412	22,402	22,500	23,100	-
	DEFERRED COMP ER	242	900	900	900	900	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	485	649	764	-
	CLASSIFIED INSURANCE	245	42,009	46,014	62,460	63,360	-
	SUPPLIES AND MATERIALS	410	141	56	250	200	-
	TEXTBOOKS	420	-	208	75	75	-
	NON-CONSUMABLE ITEMS	460	-	145	100	75	-
<b>Subtotal: Grades K-2</b>			<b>260,142</b>	<b>271,121</b>	<b>306,491</b>	<b>319,829</b>	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
1001220428320345	LICENSED SALARIES	111	62,411	67,309	72,524	66,253	-	-
	CLASSIFIED SALARIES	112	39,063	54,605	70,955	75,304	-	-
	SUBSTITUTES-LICENSED	121	905	5,159	2,166	2,166	-	-
	SUBSTITUTES-CLASSIFIED	122	2,310	5,879	1,797	2,490	-	-
	ADDITIONAL SALARY	130	-	-	4,000	1,500	-	-
	PERS PENSION	211	366	2,888	10,761	12,744	-	-
	PERS IAP	212	5,948	6,048	8,748	8,455	-	-
	PERS UAL	213	9,164	12,097	13,478	13,959	-	-
	OPSRP PENSION	214	10,896	8,898	7,294	10,549	-	-
	SOCIAL SECURITY ADMINISTR	220	8,012	10,130	11,585	11,300	-	-
	WORKERS' COMPENSATION	231	189	329	1,663	1,644	-	-
	LICENSED INSURANCE	241	370	257	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	433	606	682	-	-
	CLASSIFIED INSURANCE	245	21,774	30,843	62,460	63,360	-	-
	POSTAGE	353	3	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	560	118	250	200	-	-
	TEXTBOOKS	420	-	208	75	75	-	-
	NON-CONSUMABLE ITEMS	460	28	110	100	75	-	-
<b>Subtotal: Grades 3-5</b>			<b>161,998</b>	<b>205,311</b>	<b>291,862</b>	<b>294,756</b>	-	-
1001220428320346	CLASSIFIED SALARIES	112	-	18,036	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	997	-	-	-	-
	PERS PENSION	211	-	13	-	-	-	-
	PERS IAP	212	-	536	-	-	-	-
	PERS UAL	213	-	1,732	-	-	-	-
	OPSRP PENSION	214	-	951	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	1,456	-	-	-	-
	WORKERS' COMPENSATION	231	-	51	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	62	-	-	-	-
	CLASSIFIED INSURANCE	245	-	69	-	-	-	-
<b>Subtotal: Veneta Elementary</b>			-	<b>23,904</b>	-	-	-	-
1001220428320678	LICENSED SALARIES	111	39,431	41,655	44,187	79,127	-	-
	CLASSIFIED SALARIES	112	34,133	48,507	52,735	56,679	-	-
	SUBSTITUTES-LICENSED	121	2,714	310	2,166	2,166	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-CLASSIFIED	122	740	1,745	1,797	2,490	-	-
	ADDITIONAL SALARY	130	2,299	9,009	4,000	1,500	-	-
	PERS PENSION	211	240	859	730	1,083	-	-
	PERS IAP	212	3,777	5,891	5,967	8,113	-	-
	PERS UAL	213	6,940	9,182	9,335	13,415	-	-
	OPSRP PENSION	214	6,835	9,744	10,313	19,282	-	-
	SOCIAL SECURITY ADMINISTR	220	5,916	7,715	8,024	10,860	-	-
	WORKERS' COMPENSATION	231	149	255	1,147	1,571	-	-
	LICENSED INSURANCE	241	21,304	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	329	420	656	-	-
	CLASSIFIED INSURANCE	245	13,552	20,606	41,640	42,240	-	-
	ADMIN INSURANCE	249	-	76	-	-	-	-
	FUEL	326	5	-	-	-	-	-
	REIMBURSABLE STUDENT	331	42	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	392	179	250	200	-	-
	TEXTBOOKS	420	-	49	75	75	-	-
	NON-CONSUMABLE ITEMS	460	320	-	100	75	-	-
<b>Subtotal: Grades 6-8</b>			<b>138,787</b>	<b>178,309</b>	<b>206,286</b>	<b>263,532</b>	-	-
1001220428320616	LICENSED SALARIES	111	39,431	33,928	45,820	71,578	-	-
	CLASSIFIED SALARIES	112	34,475	56,558	45,828	48,496	-	-
	SUBSTITUTES-LICENSED	121	1,608	8,460	2,166	2,166	-	-
	SUBSTITUTES-CLASSIFIED	122	-	1,917	1,797	2,396	-	-
	ADDITIONAL SALARY	130	-	2,030	2,500	-	-	-
	PERS PENSION	211	196	1,131	530	803	-	-
	PERS IAP	212	4,071	4,971	5,534	7,060	-	-
	PERS UAL	213	6,608	9,364	8,732	11,778	-	-
	OPSRP PENSION	214	7,343	8,822	9,711	16,967	-	-
	SOCIAL SECURITY ADMINISTR	220	5,650	7,775	7,505	9,535	-	-
	WORKERS' COMPENSATION	231	139	259	1,062	1,373	-	-
	LICENSED INSURANCE	241	21,300	21,949	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	335	392	576	-	-
	CLASSIFIED INSURANCE	245	24,286	54,200	39,558	40,128	-	-
	INST, PROF, TECH SERVICES	310	-	-	-	300	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	56	144	250	150	-	-
	NON-CONSUMABLE ITEMS	460	-	36	100	-	-	-
	COMPUTER SOFTWARE	470	-	-	-	225	-	-
<b>Subtotal: Elmira High</b>			<b>145,164</b>	<b>211,878</b>	<b>194,885</b>	<b>237,531</b>	-	-
<b>TOTAL LESS RESTRICTIVE:</b>			<b>1,133,747</b>	<b>1,546,345</b>	<b>1,490,130</b>	<b>1,884,398</b>	-	-
<b>LEARNING CENTERS - STRUCTURED AND INTENSIVE</b>								
1001221428320346	LICENSED SALARIES	111	42,299	49,180	52,990	57,147	-	-
	CLASSIFIED SALARIES	112	739	-	19,662	21,332	-	-
	SUBSTITUTES-LICENSED	121	11,819	1,032	5,414	2,166	-	-
	SUBSTITUTES-CLASSIFIED	122	181	-	-	1,068	-	-
	ADDITIONAL SALARY	130	-	-	1,060	-	-	-
	PERS PENSION	211	1,643	110	7,809	569	-	-
	PERS IAP	212	2,582	2,951	4,400	4,662	-	-
	PERS UAL	213	4,816	4,569	7,042	7,722	-	-
	OPSRP PENSION	214	4,644	5,179	2,031	11,203	-	-
	SOCIAL SECURITY ADMINISTR	220	4,210	3,841	6,053	6,251	-	-
	WORKERS' COMPENSATION	231	103	121	877	909	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	164	317	378	-	-
	CLASSIFIED INSURANCE	245	1,483	-	18,738	19,008	-	-
	SUPPLIES AND MATERIALS	410	137	497	250	200	-	-
	TEXTBOOKS	420	-	622	800	700	-	-
	NON-CONSUMABLE ITEMS	460	-	-	100	75	-	-
	COMPUTER SOFTWARE	470	-	-	-	-	-	-
	COMPUTER HARDWARE	480	-	-	-	-	-	-
<b>Subtotal: Veneta Elementary</b>			<b>95,956</b>	<b>90,465</b>	<b>150,943</b>	<b>157,390</b>	-	-
1001221428320182	SUPPLIES AND MATERIALS	410	-	-	250	200	-	-
	TEXTBOOKS	420	-	-	75	75	-	-
	NON-CONSUMABLE ITEMS	460	-	-	100	75	-	-
<b>Subtotal: Fern Ridge Middle School</b>			-	-	<b>425</b>	<b>350</b>	-	-
<b>TOTAL LEARNING CENTERS - STRUCTURED</b>			<b>95,956</b>	<b>90,465</b>	<b>151,368</b>	<b>157,740</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>ESY</b>								
1001227428320000	INSTRUCTION SERVICES	311	-	-	-	-	-	-
	FUEL	326	39	-	-	-	-	-
	REIMBURSABLE STUDENT	331	61	-	-	-	-	-
	TUITION PAY TO OTHER DIST	371	-	-	2,000	2,000	-	-
<b>TOTAL EXTENDED SCHOOL YEAR PROGRAMS</b>			<b>100</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>
<b>LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>								
1001250428320000	LICENSED SALARIES	111	-	-	9,407	7,586	-	-
	SUBSTITUTES-LICENSED	121	-	-	15,159	14,076	-	-
	SUBSTITUTES-CLASSIFIED	122	-	-	13,916	14,459	-	-
	ADDITIONAL SALARY	130	-	-	10,500	8,000	-	-
	PERS PENSION	211	-	-	4,288	5,550	-	-
	PERS IAP	212	-	-	1,045	935	-	-
	PERS UAL	213	-	-	4,137	4,169	-	-
	OPSRP PENSION	214	-	-	1,518	1,815	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	3,556	3,375	-	-
	WORKERS' COMPENSATION	231	-	-	530	499	-	-
	LICENSED INSURANCE	241	-	-	3,375	3,465	-	-
	DEFERRED COMP	242	-	-	135	135	-	-
	PAID FAMILY MEDICAL LEAVE INS.	243	-	-	186	204	-	-
	SUPPLIES AND MATERIALS	410	738	47	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	2,631	-	-	-	-
	COMPUTER SOFTWARE	470	4	-	-	-	-	-
<b>Subtotal: Less Restrictive (all grades)</b>			<b>742</b>	<b>2,678</b>	<b>67,752</b>	<b>64,268</b>	<b>-</b>	<b>-</b>
1001250428320179	LICENSED SALARIES	111	72,172	69,025	77,986	81,105	-	-
	CLASSIFIED SALARIES	112	50,050	53,368	60,311	63,984	-	-
	SUBSTITUTES-LICENSED	121	1,407	5,769	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	600	6,209	-	-	-	-
	TEMPORARY-CLASSIFIED	124	-	5,055	-	-	-	-
	ADDITIONAL SALARY	130	37	16	1,560	-	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	10,644	11,113	10,635	14,274	-	-
	PERS IAP	212	6,545	7,503	8,255	8,555	-	-
	PERS UAL	213	10,874	12,728	12,447	13,711	-	-
	OPSRP PENSION	214	3,995	5,249	6,111	8,866	-	-
	SOCIAL SECURITY ADMINISTR	220	9,485	10,581	10,699	11,099	-	-
	WORKERS' COMPENSATION	231	224	342	1,530	1,602	-	-
	LICENSED INSURANCE	241	21,372	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	900	900	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	452	559	670	-	-
	CLASSIFIED INSURANCE	245	39,901	20,606	39,558	40,128	-	-
	SUPPLIES AND MATERIALS	410	31	78	250	200	-	-
	TEXTBOOKS	420	-	252	300	400	-	-
	NON-CONSUMABLE ITEMS	460	-	-	100	75	-	-
<b>Subtotal: Elmira Elementary</b>			<b>228,236</b>	<b>231,447</b>	<b>253,701</b>	<b>268,669</b>	-	-
1001250428320182	LICENSED SALARIES	111	54,935	41,229	44,187	65,983	-	-
	CLASSIFIED SALARIES	112	89,909	98,952	108,663	110,423	-	-
	SUBSTITUTES-LICENSED	121	1,809	2,579	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	5,628	6,001	-	-	-	-
	ADDITIONAL SALARY	130	-	5,292	2,500	-	-	-
	PERS PENSION	211	403	2,979	-	-	-	-
	PERS IAP	212	7,051	8,053	9,120	10,398	-	-
	PERS UAL	213	13,331	14,019	13,826	16,670	-	-
	OPSRP PENSION	214	12,766	12,154	16,005	24,991	-	-
	SOCIAL SECURITY ADMINISTR	220	11,648	11,658	11,884	13,495	-	-
	WORKERS' COMPENSATION	231	289	394	1,706	1,966	-	-
	LICENSED INSURANCE	241	22,975	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	497	621	815	-	-
	CLASSIFIED INSURANCE	245	80,905	44,838	93,690	95,040	-	-
		249	-	244	-	-	-	-
	SUPPLIES AND MATERIALS	410	31	330	250	200	-	-
	TEXTBOOKS	420	-	-	75	75	-	-
	NON-CONSUMABLE ITEMS	460	-	-	100	75	-	-
<b>Subtotal: Fern Ridge Middle</b>			<b>301,680</b>	<b>271,421</b>	<b>326,027</b>	<b>364,131</b>	-	-

**FERN RIDGE SCHOOL DISTRICT 28J**  
**GENERAL FUND REQUIREMENTS - SPECIAL EDUCATON**

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
1001250428320346	LICENSED SALARIES	111	62,411	67,309	72,524	78,214	-	-
	CLASSIFIED SALARIES	112	75,271	86,144	94,190	100,056	-	-
	SUBSTITUTES-LICENSED	121	1,407	1,763	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	3,794	7,110	-	-	-	-
	ADDITIONAL SALARY	130	-	-	1,450	-	-	-
	PERS PENSION	211	68	589	-	-	-	-
	PERS IAP	212	8,020	8,967	9,829	10,393	-	-
	PERS UAL	213	12,503	14,773	14,967	16,846	-	-
	OPSRP PENSION	214	14,740	15,820	17,249	24,978	-	-
	SOCIAL SECURITY ADMINISTR	220	10,735	11,765	12,865	13,638	-	-
	WORKERS' COMPENSATION	231	258	395	1,833	1,952	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	500	673	824	-	-
	CLASSIFIED INSURANCE	245	72,287	77,710	79,116	80,256	-	-
	POSTAGE	353	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,032	1,138	250	200	-	-
	TEXTBOOKS	420	251	-	300	800	-	-
	NON-CONSUMABLE ITEMS	460	30	63	100	75	-	-
<b>Subtotal: Veneta Elementary</b>			<b>284,106</b>	<b>316,247</b>	<b>328,746</b>	<b>352,232</b>	-	-
1001250428320616	LICENSED SALARIES	111	-	-	31,357	25,287	-	-
	CLASSIFIED SALARIES	112	64,356	44,099	64,660	64,972	-	-
	SUBSTITUTES-LICENSED	121	2,764	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	1,804	-	-	-	-
	PERS PENSION	211	3,337	3,516	3,730	5,100	-	-
	PERS IAP	212	3,399	2,045	5,849	5,388	-	-
	PERS UAL	213	5,893	4,180	8,768	8,529	-	-
	OPSRP PENSION	214	3,696	861	7,328	8,771	-	-
	SOCIAL SECURITY ADMINISTR	220	4,990	3,326	7,536	6,905	-	-
	WORKERS' COMPENSATION	231	135	119	1,057	998	-	-
	LICENSED INSURANCE	241	-	-	11,250	11,550	-	-
	DEFERRED COMP ER	242	-	-	450	450	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	139	394	417	-	-
	CLASSIFIED INSURANCE	245	71,666	38,831	56,214	57,024	-	-
	RENTALS	324	772	857	850	850	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	323	923	450	350	-	-
	NON-CONSUMABLE ITEMS	460	-	108	100	75	-	-
	COMPUTER HARDWARE	480	-	-	-	-	-	-
<b>Subtotal: Elmira High</b>			<b>161,332</b>	<b>100,807</b>	<b>199,993</b>	<b>196,666</b>	-	-
1001250678320610	PERS IAP	212	(108)	-	-	-	-	-
	OPSRP PENSION	214	(194)	-	-	-	-	-
<b>Subtotal: Behavior Room</b>			<b>(302)</b>	-	-	-	-	-
<b>TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>			<b>975,795</b>	<b>922,601</b>	<b>1,176,219</b>	<b>1,245,966</b>	-	-
<b>CHARTER SCHOOLS</b>								
1001288128320000	CHARTER SCHOOL PAYMENTS	360	142,063	178,736	168,500	180,000	-	-
<b>TOTAL CHARTER SCHOOLS</b>			<b>142,063</b>	<b>178,736</b>	<b>168,500</b>	<b>180,000</b>	-	-
<b>PSYCHOLOGICAL SERVICES</b>								
1002140428320000	LICENSED SALARIES	111	95,257	75,059	37,480	-	-	-
	SUBSTITUTES-LICENSED	121	553	-	1,083	-	-	-
	ADDITIONAL SALARY	130	-	-	4,060	-	-	-
	PERS PENSION	211	10,032	10,035	6,007	-	-	-
	PERS IAP	212	5,715	4,504	92	-	-	-
	PERS UAL	213	8,383	6,830	4,649	-	-	-
	OPSRP PENSION	214	2,550	-	4,210	-	-	-
	SOCIAL SECURITY ADMINISTR	220	7,085	5,545	8,909	-	-	-
	WORKERS' COMPENSATION	231	175	174	436	-	-	-
	LICENSED INSURANCE	241	33,233	22,200	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	236	164	-	-	-
	INST, PROF, TECH SERVICES	310	36,350	65,955	44,800	40,000	-	-
	TRAVEL	340	333	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	198	585	800	300	-	-
	NON-CONSUMABLE ITEMS	460	400	127	750	300	-	-
	COMPUTER SOFTWARE	470	-	-	1,750	-	-	-
	COMPUTER HARDWARE	480	-	-	900	-	-	-
	DUES & FEES	640	-	-	3,850	-	-	-
<b>TOTAL PSYCHOLOGICAL SERVICES</b>			<b>200,264</b>	<b>191,251</b>	<b>119,940</b>	<b>40,600</b>	-	-



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

		2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
		Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</b>							
1002150428320000	CLASSIFIED SALARY	112	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	(3)	-	-	-	-
	REPAIRS & MAINTENANCE	322	-	200	-	-	-
	SUPPLIES AND MATERIALS	410	-	100	100	-	-
	NON-CONSUMABLE ITEMS	460	-	100	100	-	-
	COMPUTER SOFTWARE	470	20	50	-	-	-
	DUES & FEES	640	-	-	150	-	-
<b>Subtotal: Speech (all grades)</b>		-	<b>17</b>	<b>450</b>	<b>350</b>	-	-
1002150428320179	LICENSED SALARIES	111	15,740	-	49,863	51,858	-
	CLASSIFIED SALARY	112	-	11,143	12,489	13,558	-
	ADDITIONAL SALARY	130	1,363	-	1,500	-	-
	PERS IAP	212	1,026	669	3,817	3,895	-
	PERS UAL	213	1,497	1,014	5,683	6,182	-
	OPSRP PENSION	214	1,845	1,173	8,158	11,010	-
	SOCIAL SECURITY ADMINISTR	220	1,263	853	4,885	5,004	-
	WORKERS' COMPENSATION	231	29	29	693	723	-
	LICENSED INSURANCE	241	4,388	-	7,499	7,699	-
	DEFERRED COMP ER	242	-	-	300	300	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	37	255	302	-
	CLASSIFIED INSURANCE	245	-	43	11,891	12,062	-
	OTHER NON-INSTR PRO	389	21,165	51,958	28,000	54,000	-
	SUPPLIES AND MATERIALS	410	238	189	100	50	-
	NON-CONSUMABLE ITEM	460	99	77	-	-	-
	DUES & FEES	640	-	198	200	150	-
<b>Subtotal: Elmira Elementary</b>		<b>48,654</b>	<b>67,383</b>	<b>135,333</b>	<b>166,793</b>	-	-
1002150428320182	LICENSED SALARIES	111	7,870	-	6,233	6,482	-
	ADDITIONAL SALARY	130	-	-	188	-	-
	PERS IAP	212	472	-	385	389	-
	PERS UAL	213	689	-	571	613	-
	OPSRP PENSION	214	849	-	858	1,141	-
	SOCIAL SECURITY ADMINISTR	220	579	-	491	496	-
	WORKERS' COMPENSATION	231	13	-	70	71	-
	LICENSED INSURANCE	241	2,194	-	7,499	7,699	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	-	300	300	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	26	30	-	-
	OTHER NON-INSTRU PRO	389	10,583	25,979	15,000	27,000	-	-
	SUPPLIES AND MATERIALS	410	-	-	75	50	-	-
	NON-CONSUMABLE ITEMS	460	-	59	-	-	-	-
<b>Subtotal: Fern Ridge Middle</b>			<b>23,249</b>	<b>26,038</b>	<b>31,696</b>	<b>44,271</b>	-	-
1002150428320346	LICENSED SALARIES	111	52,046	56,131	60,475	65,223	-	-
	CLASSIFIED SALARY	112	-	6,416	7,191	7,806	-	-
	SUBSTITUTES-LICENSED	121	603	-	-	-	-	-
	ADDITIONAL SALARY	130	137	-	1,210	-	-	-
	PERS PENSION	211	84	-	-	-	-	-
	PERS IAP	212	3,131	3,753	4,125	4,364	-	-
	PERS UAL	213	4,619	5,692	6,130	6,901	-	-
	OPSRP PENSION	214	5,631	6,586	8,991	12,563	-	-
	SOCIAL SECURITY ADMINISTR	220	3,882	4,586	5,269	5,587	-	-
	WORKERS' COMPENSATION	231	92	150	752	812	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	199	276	337	-	-
	CLASSIFIED INSURANCE	245	-	25	6,847	6,946	-	-
	SUPPLIES AND MATERIALS	410	934	191	300	250	-	-
	COMPUTER SOFTWARE	470	-	36	-	-	-	-
	DUES & FEES	640	99	-	100	150	-	-
<b>Subtotal: Veneta Elementary</b>			<b>92,557</b>	<b>105,965</b>	<b>125,066</b>	<b>134,939</b>	-	-
1002150428320616	LICENSED SALARIES	111	7,870	-	6,233	6,482	-	-
	ADDITIONAL SALARY	130	-	-	188	-	-	-
	PERS IAP	212	472	-	385	389	-	-
	PERS UAL	213	689	-	571	613	-	-
	OPSRP PENSION	214	849	-	858	1,141	-	-
	SOCIAL SECURITY ADMINISTR	220	579	-	491	496	-	-
	WORKERS' COMPENSATION	231	13	-	69	71	-	-
	LICENSED INSURANCE	241	2,194	-	7,502	7,702	-	-
	DEFERRED COMP ER	242	-	-	300	300	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	26	30	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OTHER NON-INSTRU PRO	389	10,583	25,979	13,000	27,000	-	-
	SUPPLIES AND MATERIALS	410	-	-	50	50	-	-
<b>Subtotal: Elmira High</b>			<b>23,249</b>	<b>25,979</b>	<b>29,673</b>	<b>44,274</b>	-	-
<b>TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</b>			<b>187,709</b>	<b>225,381</b>	<b>322,218</b>	<b>390,627</b>	-	-
<b>STUDENT TREATMENT SERVICES</b>								
1002160428320000	INST, PROF, TECH SERVICES	310	15,058	29,375	14,000	36,000	-	-
<b>TOTAL OTHER STUDENT TREATMENT SERVICES</b>			<b>15,058</b>	<b>29,375</b>	<b>14,000</b>	<b>36,000</b>	-	-
<b>SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>								
1002190428320000	LICENSED SALARIES	111	7,695	-	-	-	-	-
	CLASSIFIED SALARIES	112	36,510	40,709	42,306	43,943	-	-
	ADMINISTRATORS	113	106,422	110,414	117,421	124,991	-	-
	SUBSTITUTES- LICENSE	121	182	413	-	-	-	-
	PERS PENSION	211	14,798	-	15,699	21,998	-	-
	PERS IAP	212	8,884	8,894	9,402	9,948	-	-
	PERS UAL	213	13,190	13,790	14,216	15,964	-	-
	OPSRP PENSION	214	4,509	15,652	4,137	5,886	-	-
	SOCIAL SECURITY ADMINISTR	220	11,525	11,597	12,219	12,923	-	-
	WORKERS' COMPENSATION	231	259	348	1,742	1,844	-	-
	LICENSED INSURANCE	241	3,956	-	-	-	-	-
	DEFERRED COMP ER	242	3,000	-	2,400	2,400	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	423	639	780	-	-
	CLASSIFIED INSURANCE	245	20,220	20,520	20,820	21,120	-	-
	ADMIN INSURANCE	249	20,697	23,643	23,850	24,602	-	-
	PROPERTY SERVICES	320	241	204	300	372	-	-
	RENTALS	324	1,518	2,345	1,518	2,060	-	-
	TRAVEL	340	44	-	200	200	-	-
	POSTAGE	353	1,321	869	950	1,200	-	-
	PRINTING AND BINDING	355	168	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	750	950	1,000	1,200	-	-
	SUPPLIES AND MATERIALS	410	1,090	148	500	500	-	-
	NON-CONSUMABLE ITEMS	460	-	49	100	100	-	-
	COMPUTER SOFTWARE	470	-	215	-	250	-	-
	COMPUTER HARDWARE	480	180	-	250	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	DUES & FEES	640	-	-	615	-	-	-
<b>Subtotal District Wide</b>			<b>257,158</b>	<b>251,179</b>	<b>270,284</b>	<b>292,281</b>	-	-
1002190428320179	LICENSED SALARIES	111	-	-	62,389	64,884	-	-
	ADDIIONAL SALARY	130	-	-	2,000	-	-	-
	PERS IAP	212	-	-	3,863	3,893	-	-
	PERS UAL	213	-	-	5,731	6,132	-	-
	OPSRP PENSION	214	-	-	6,570	9,356	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	4,926	4,964	-	-
	WORKERS' COMPENSATION	231	-	-	692	719	-	-
	LICENSED INSURANCE	241	-	-	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	258	300	-	-
<b>Subtotal Elmira Elementary</b>			-	-	<b>109,829</b>	<b>114,248</b>	-	-
1002190428320346	LICENSED SALARIES	111	-	-	77,986	81,105	-	-
	PERS PENSION	211	-	-	4,773	14,274	-	-
	PERS IAP	212	-	-	7,080	4,866	-	-
	PERS UAL	213	-	-	6,085	7,664	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	318	6,205	-	-
	WORKERS' COMPENSATION	231	-	-	865	900	-	-
	LICENSED INSURANCE	241	-	-	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	318	375	-	-
<b>Subtotal Veneta Elementary</b>			-	-	<b>120,825</b>	<b>139,389</b>	-	-
<b>TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>			<b>257,158</b>	<b>251,179</b>	<b>500,938</b>	<b>545,918</b>	-	-
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>								
1002240428320000	SUBSTITUTES-LICENSED	121	-	103	-	-	-	-
	ADDITIONAL SALARY	130	2,492	3,325	-	-	-	-
	PENSION	211	41	132	-	-	-	-
	PERS IAP	212	149	170	-	-	-	-
	PERS UAL	213	218	311	-	-	-	-
	OPSRP PENSION	214	237	232	-	-	-	-

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

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SOCIAL SECURITY ADMINISTR	220	188	261	-	-	-
	WORKERS' COMPENSATION	231	5	9	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243		9	-	-	-
	INST PROGRAM IMP SERVICES	312	660	1,003	905	-	-
	TRAVEL	340	18				
	DUES & FEES	640	645	645	2,539	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>		<b>4,651</b>	<b>6,199</b>	<b>3,444</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>							
1002542428320000	ELECTRICITY	325	2,089	2,075	2,700	2,500	
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>		<b>2,089</b>	<b>2,075</b>	<b>2,700</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b>STUDENT TRANSPORTATION</b>							
1002550428320000	FUEL	326	31,961	38,067	40,000	42,800	-
	REIMBURSABLE STUDENT TRAN	331	576,346	704,813	595,720	695,000	-
	NON-REIMBURSABLE STUDENT TRAN	332	-	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION</b>		<b>608,308</b>	<b>742,880</b>	<b>635,720</b>	<b>737,800</b>	<b>-</b>	<b>-</b>
<b>TECHNOLOGY SERVICES</b>							
1002660428320000	TELEPHONE	351	756	72	1,200	100	-
<b>TOTAL TECHNOLOGY SERVICES</b>		<b>756</b>	<b>72</b>	<b>1,200</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS: SPECIAL EDUCATION</b>		<b>3,623,653</b>	<b>4,186,559</b>	<b>4,588,377</b>	<b>5,223,649</b>	<b>-</b>	<b>-</b>

# **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 242 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>2022/2023 Actual</i>	<i>2023/2024 Actual</i>	<i>2024/2025 Adopted</i>	<i>2025/2026 Proposed</i>
Salaries	910,757	940,922	1,026,784	1,021,343
Associated Payroll Costs	631,538	684,161	731,016	762,561
Purchased Services	55,073	70,878	61,468	59,339
Supplies and Materials	10,502	12,528	14,785	12,305
Other Objects	-	-	645	645
<b>TOTAL EXPENDITURES</b>	<b>1,607,870</b>	<b>1,708,489</b>	<b>1,834,698</b>	<b>1,856,193</b>

#### **GF Budget/Service Level Changes:**

##### **Instruction**

- 25-26 Changes:
  - Licensed Resignation (1.000 FTE).

**Total GF FTE Change: (1.000 FTE)**

**See Special Revenue Section for Non-GF FTE changes**

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>ELEMENTARY PROGRAMS</b>								
<b>REQUIREMENTS</b>								
1001111179000000	LICENSED SALARIES	111	650,950	721,644	761,922	740,053	-	-
	CLASSIFIED SALARIES	112	44,065	49,422	52,802	55,602	-	-
	SUBSTITUTES-LICENSED	121	54,321	17,024	41,580	42,008	-	-
	SUBSTITUTES-CLASSIFIED	122	3,068	2,929	3,163	4,600	-	-
	ADDITIONAL SALARY	130	5,674	2,872	3,300	3,300	-	-
	PERS PENSION	211	16,864	15,373	15,923	21,763	-	-
	PERS IAP	212	40,383	44,887	49,312	48,180	-	-
	PERS UAL	213	66,372	72,250	76,786	79,906	-	-
	OPSRP PENSION	214	62,928	68,522	77,984	103,621	-	-
	SOCIAL SECURITY ADMINISTR	220	57,468	60,022	66,002	64,686	-	-
	WORKERS' COMPENSATION	231	1,375	1,900	9,596	9,391	-	-
	LICENSED INSURANCE	241	259,713	282,558	272,250	256,410	-	-
	DEFERRED COMP ER	242	4,078	3,139	10,800	11,700	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	2,543	3,451	3,907	-	-
	CLASSIFIED INSURANCE	245	20,306	41,039	41,640	42,240	-	-
	POSTAGE	353	287	470	450	300	-	-
	SUPPLIES AND MATERIALS	410	6,911	8,872	7,500	6,000	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>1,294,764</b>	<b>1,395,467</b>	<b>1,494,461</b>	<b>1,493,667</b>	-	-
<b>TALENTED AND GIFTED</b>								
1001210179000000	SUBSTITUTES-LICENSED	121		155	-	-	-	-
	ADDITIONAL SALARY	130	-	404	-	-	-	-
	PERS PENSION	211	-	21	-	-	-	-
	PERS IAP	212	-	24	-	-	-	-
	PERS UAL	213	-	51	-	-	-	-
	OPSRP PENSION	214	-	42	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	41	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	2	-	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			-	<b>741</b>	-	-	-	-
<b>ESL</b>								
1001291179000000	LICENSED SALARIES	111	13,274	9,382	16,199	17,200	-	-
	SUBSTITUTE-LICENSE	121	230	13	-	-	-	-



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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	ADDITIONAL SALARY	130	-	-	-	-	-	-
	PERS PENSION	211		1,256		-	-	-
	PERS IAP	212	437	563	972	1,032	-	-
	PERS UAL	213	1,182	855	1,442	1,625	-	-
	OPSRP PENSION	214	786	-	1,706	2,480	-	-
	SOCIAL SECURITY ADMINISTR	220	1,032	719	1,239	1,316	-	-
	WORKERS' COMPENSATION	231	26	22	181	191	-	-
	LICENSED INSURANCE	241	11,143	2,775	5,259	5,400	-	-
	DEFERRED COMP ER	242	-	113	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	30	65	79	-	-
	POSTAGE	353	-	-	-	500	-	-
	SUPPLIES AND MATERIALS	410	-	-	500	-	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			<b>28,110</b>	<b>15,728</b>	<b>27,563</b>	<b>29,823</b>	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>								
1002110179000000	OTHER NON-INSTR PRO	389	135	-	-	300	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			<b>135</b>	-	-	<b>300</b>	-	-
<b>GUIDANCE SERVICES</b>								
1002120179000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	-	-
	PERS PENSION	211	-	-	134	176	-	-
	PERS IAP	212	-	-	60	60	-	-
	PERS UAL	213	-	-	89	95	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	-	-
	WORKERS' COMPENSATION	231	-	-	10	10	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4	5	-	-
	SUPPLIES AND MATERIALS	410	980	455	900	700	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>980</b>	<b>455</b>	<b>2,274</b>	<b>2,123</b>	-	-
<b>HEALTH SERVICES</b>								
1002130179000000	SUPPLIES AND MATERIALS	410	364	141	250	200	-	-
<b>TOTAL HEALTH SERVICES</b>			<b>364</b>	<b>141</b>	<b>250</b>	<b>200</b>	-	-
<b>EDUCATION MEDIA SERVICES</b>								
1002220179000000	CLASSIFIED SALARIES	112	4,982	5,669	6,107	6,527		
	SUBSTITUTES-CLASSIFIED	122	198	210	587	854	-	-

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

		2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	-	78	150	-	-
	PERS IAP	212	298	331	376	-	-
	PERS UAL	213	453	535	697	-	-
	OPSRP PENSION	214	535	592	903	-	-
	SOCIAL SECURITY ADMINISTR	220	396	450	565	-	-
	WORKERS' COMPENSATION	231	10	15	81	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	19	34	-	-
	SUPPLIES AND MATERIALS	410	-	301	200	-	-
	LIBRARY BOOKS	430	287	112	100	-	-
	COMPUTER SOFTWARE	470	625	781	850	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>		<b>7,784</b>	<b>9,016</b>	<b>10,103</b>	<b>11,337</b>	-	-
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>							
1002240179000000	SUBSTITUTES-LICENSE	121	-	206	-	-	-
	ADDITIONAL SALARY	130	124	129	-	-	-
	PERS PENSION	211	-	28	-	-	-
	PERS IAP	212	7	8	-	-	-
	PERS UAL	213	11	31	-	-	-
	OPSRP PENSION	214	13	14	-	-	-
	SOCIAL SECURITY ADMINISTR	220	10	25	-	-	-
	WORKERS' COMPENSATION	231	0	1	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	1	-	-	-
	INST PROGRAM IMP SERVICES	312	200	-	1,944	-	-
	TRAVEL	340	310	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>		<b>675</b>	<b>442</b>	<b>1,944</b>	-	-	-
<b>OFFICE OF PRINCIPAL SERVICES</b>							
1002410179000000	CLASSIFIED SALARIES	112	35,280	37,531	42,103	45,142	-
	ADMINISTRATORS	113	97,648	90,399	96,138	102,338	-
	SUBSTITUTES-CLASSIFIED	122	942	2,334	1,446	2,254	-
	ADDITIONAL SALARY	130	-	597	437	465	-
	PERS PENSION	211	-	-	252	479	-
	PERS IAP	212	7,493	7,333	8,213	8,752	-
	PERS UAL	213	11,704	11,895	12,471	14,194	-
	OPSRP PENSION	214	13,476	12,889	14,367	20,967	-
	SOCIAL SECURITY ADMINISTR	220	10,150	9,820	10,719	11,490	-

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

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
WORKERS' COMPENSATION	231	233	310	1,548	1,654	-	-
LICENSED INSURANCE	241	-	311	-	-	-	-
DEFERRED COMP ER	242	-	500	1,200	1,800	-	-
PAID FAMILY MEDIAL LEAVE INS.	243	-	360	560	694	-	-
CLASSIFIED INSURANCE	245	19,053	20,520	20,820	21,120	-	-
ADMIN INSURANCE	249	23,602	19,425	23,625	24,255	-	-
PROPERTY SERVICES	320	241	204	190	340	-	-
RENTALS	324	7,548	7,182	8,110	8,110	-	-
POSTAGE	353	245	204	100	100	-	-
PRINTING AND BINDING	355	704	1,045	600	870	-	-
SUPPLIES AND MATERIALS	410	1,335	1,866	4,185	4,255	-	-
NON-CONSUMABLE ITEMS	460	-	-	300	-	-	-
DUES & FEES	640	-	-	645	645	-	-
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES</b>		<b>229,654</b>	<b>224,725</b>	<b>248,029</b>	<b>269,924</b>	-	-
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>							
1002542179000000 ELECTRICITY	325	40,931	58,800	44,096	45,419	-	-
FUEL	326	-	959	1,200	1,200	-	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>		<b>40,931</b>	<b>59,759</b>	<b>45,296</b>	<b>46,619</b>	-	-
<b>TECHNOLOGY SERVICES</b>							
1002660179000000 TELEPHONE	351	4,472	2,015	4,778	2,200	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>		<b>4,472</b>	<b>2,015</b>	<b>4,778</b>	<b>2,200</b>	-	-
<b>TOTAL REQUIREMENTS - ELMIRA ELEMENTARY</b>		<b>1,607,870</b>	<b>1,708,489</b>	<b>1,834,698</b>	<b>1,856,193</b>	-	-

# **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 340 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>2022/2023 Actual</i>	<i>2023/2024 Actual</i>	<i>2024/2024 Adopted</i>	<i>2025/2026 Proposed</i>
Salaries	1,056,049	1,164,144	1,264,103	1,326,672
Associated Payroll Costs	724,997	766,729	862,481	958,654
Purchased Services	46,490	48,785	53,126	51,098
Supplies and Materials	32,497	17,559	19,010	19,007
Other Objects	140	152	300	400
<b>TOTAL EXPENDITURES</b>	<b>1,860,173</b>	<b>1,997,369</b>	<b>2,199,020</b>	<b>2,355,831</b>

### GF Budget/Service Level Changes:

#### Instruction

- Movement occurred in 24-25, after budget adoption:
  - Classified IA (.0625 FTE).
  - Classified IA .0625 FTE .
  - Classified IA (.8125 FTE).
  - Classified IA .9375 FTE from the High School.

**Total GF FTE Change: .125 FTE**

**See Special Revenue Section for Non-GF FTE Changes**

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>ELEMENTARY PROGRAMS</b>								
<b>REQUIREMENTS</b>								
1001111346000000	LICENSED SALARIES	111	825,048	897,640	965,339	1,019,751	-	-
	CLASSIFIED SALARIES	112	56,127	60,276	68,132	74,853	-	-
	SUBSTITUTES-LICENSED	121	15,147	37,623	45,911	44,173	-	-
	SUBSTITUTES-CLASSIFIED	122	7,374	5,689	3,163	5,915	-	-
	ADDITIONAL SALARY	130	-	(310)	3,300	3,300	-	-
	PERS PENSION	211	23,520	20,237	16,503	22,376	-	-
	PERS IAP	212	50,440	53,356	62,477	66,119	-	-
	PERS UAL	213	79,003	91,175	96,640	108,485	-	-
	OPSRP PENSION	214	75,287	79,671	101,087	146,735	-	-
	SOCIAL SECURITY ADMINISTR	220	67,908	75,419	83,067	87,821	-	-
	WORKERS' COMPENSATION	231	1,564	2,375	12,079	12,749	-	-
	LICENSED INSURANCE	241	276,900	314,099	317,250	325,710	-	-
	DEFERRED COMP ER	242	4,500	7,241	12,600	16,800	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	3,208	4,343	5,304	-	-
	CLASSIFIED INSURANCE	245	38,417	20,613	39,558	42,240	-	-
	SUPPLIES AND MATERIALS	410	9,511	12,125	11,829	9,500	-	-
	PERIODICALS	440	-	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	152	-	500	500	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>1,530,898</b>	<b>1,680,435</b>	<b>1,843,778</b>	<b>1,992,331</b>	-	-
<b>TALENTED AND GIFTED</b>								
1001210346000000	SUBSTITUTES-LICENSED	121	-	155	-	-	-	-
	ADDITIONAL SALARY	130	-	404	-	-	-	-
	PERS PENSION	211	-	21	-	-	-	-
	PERS IAP	212	-	24	-	-	-	-
	PERS UAL	213	-	51	-	-	-	-
	OPSRP PENSION	214	-	43	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	41	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	2	-	-	-	-
<b>TOTAL TALENTED AND GIFTED</b>			-	<b>742</b>	-	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
			<b>ESL</b>					
1001291346000000	LICENSED SALARIES	111	10,263	9,382	16,199	17,200		
	SUBSTITUTES-LICENSE	121	178	13	-	-	-	-
	PERS PENSION	211		1,256		-	-	-
	PERS IAP	212	338	563	972	1,032	-	-
	PERS UAL	213	914	855	1,442	1,625	-	-
	OPSRP PENSION	214	608	-	1,706	2,480	-	-
	SOCIAL SECURITY ADMINISTR	220	798	719	1,239	1,316	-	-
	WORKERS' COMPENSATION	231	20	22	181	191	-	-
	LICENSED INSURANCE	241	8,616	2,775	5,259	5,400	-	-
	DEFERRED COMP ER	242	-	113	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	30	65	79	-	-
	POSTAGE	353	-	-	-	150	-	-
	SUPPLIES AND MATERIALS	410	-	-	500	-	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE PROGRAMS</b>			<b>21,735</b>	<b>15,728</b>	<b>27,563</b>	<b>29,473</b>	-	-
			<b>ATTENDANCE &amp; SOCIAL WORK</b>					
1002110346000000	SUPPLIES AND MATERIALS	410	-	-	100	100	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			-	-	<b>100</b>	<b>100</b>	-	-
			<b>GUIDANCE SERVICES</b>					
1002120346000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	-	-
	PERS PENSION	211	-	-	134	176	-	-
	PERS IAP	212	-	-	60	60	-	-
	PERS UAL	213	-	-	89	95	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	-	-
	WORKERS' COMPENSATION	231	-	-	10	10	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4	5	-	-
	INST PROGRAM IMP SE	312	-	-		93		
	SUPPLIES AND MATERIALS	410	-	-	100	-	-	-
<b>TOTAL GUIDANCE SERVICES</b>			-	-	<b>1,474</b>	<b>1,516</b>	-	-
			<b>HEALTH SERVICES</b>					
1002130346000000	SUPPLIES AND MATERIALS	410	252	393	500	400		
<b>TOTAL HEALTH SERVICES</b>			<b>252</b>	<b>393</b>	<b>500</b>	<b>400</b>	-	-

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

		2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
		Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>EDUCATIOINAL MEDIA SERVICES</b>							
1002220346000000	CLASSIFIED SALARIES	112	4,982	5,669	6,107	6,527	-
	SUBSTITUTES-CLASSIFIED	122	198	210	587	854	-
	PERS PENSION	211	-	-	78	150	-
	PERS IAP	212	298	331	353	376	-
	PERS UAL	213	453	535	596	697	-
	OPSRP PENSION	214	535	592	619	903	-
	SOCIAL SECURITY ADMINISTR	220	396	450	512	565	-
	WORKERS' COMPENSATION	231	10	15	74	81	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	19	27	34	-
	SUPPLIES AND MATERIALS	410	-	233	200	200	-
	LIBRARY BOOKS	430	280	1,113	500	1,500	-
	PERIODICALS	440	35	-	-	-	-
	COMPUTER SOFTWARE	470	625	781	781	936	-
	DUES & FEES	640	-	-	-	100	-
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			<b>7,812</b>	<b>9,949</b>	<b>10,434</b>	<b>12,923</b>	-
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>							
1002240346000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-
	ADDITIONAL SALARY	130	124	129	-	-	-
	PERS IAP	212	7	8	-	-	-
	PERS UAL	213	11	12	-	-	-
	OPSRP PENSION	214	13	14	-	-	-
	SOCIAL SECURITY ADMINISTR	220	10	10	-	-	-
	INST PROGRAM IMP SERVICES	312	200	600	2,125	-	-
	TRAVEL	340	287	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>653</b>	<b>772</b>	<b>2,125</b>	-	-
<b>OFFICE OF THE PRINCIPAL SERVICES</b>							
1002410346000000	CLASSIFIED SALARIES	112	37,100	43,159	46,922	50,347	-
	ADMINISTRATORS	113	97,648	101,554	105,515	99,984	-
	SUBSTITUTES-CLASSIFIED	122	1,860	2,417	1,446	2,254	-
	ADDITIONAL SALARY	130	-	136	482	514	-
	PERS PENSION	211	13,573	13,619	14,365	18,084	-
	PERS IAP	212	5,515	2,589	9,027	8,882	-
	PERS UAL	213	11,950	13,399	13,739	14,468	-



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

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	OPSRP PENSION	214	4,201	4,550	4,681	6,855	-
	SOCIAL SECURITY ADMINISTR	220	10,401	11,169	11,809	11,712	-
	WORKERS' COMPENSATION	231	240	348	1,697	1,680	-
	DEFERRED COMP ER	242	3,000	3,000	3,000	1,200	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	409	617	707	-
	CLASSIFIED INSURANCE	245	23,192	20,520	20,820	21,120	-
	ADMIN INSURANCE	249	22,358	21,231	23,625	24,255	-
	PROPERTY SERVICES	320	241	204	190	340	-
	RENTALS	324	7,450	7,209	8,110	8,110	-
	POSTAGE	353	374	591	600	-	-
	PRINTING AND BINDING	355	445	895	450	900	-
	SUPPLIES AND MATERIALS	410	1,619	2,434	3,250	4,371	-
	NON-CONSUMABLE ITEMS	460	271	479	750	1,500	-
	DUES & FEES	640	140	152	300	300	-
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES</b>			<b>241,578</b>	<b>250,064</b>	<b>271,395</b>	<b>277,583</b>	-
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>							
1002542346000000	ELECTRICITY	325	30,127	34,196	33,374	34,375	-
	WATER AND SEWAGE	327	6,309	4,002	5,757	5,930	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>36,437</b>	<b>38,198</b>	<b>39,131</b>	<b>40,305</b>	-
<b>TECHNOLOGY SERVICES</b>							
1002660346000000	TELEPHONE	351	1,057	1,087	2,520	1,200	-
	NON-CONSUMABLE ITEM	460	18,791	-	-	-	-
	COMPUTER SOFTWARE	470	960	-	-	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>20,808</b>	<b>1,087</b>	<b>2,520</b>	<b>1,200</b>	-
<b>TOTAL REQUIREMENTS - VENETA ELEMENTARY</b>			<b>1,860,173</b>	<b>1,997,369</b>	<b>2,199,020</b>	<b>2,355,831</b>	-

# **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 319 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**

	<b>2022/2023 Actual</b>	<b>2023/2024 Actual</b>	<b>2024/2025 Adopted</b>	<b>2025/2026 Proposed</b>
Salaries	1,200,422	1,285,443	1,339,763	1,377,921
Associated Payroll Costs	853,981	886,497	941,327	1,018,678
Purchased Services	126,584	126,936	149,834	144,070
Supplies and Materials	11,291	11,820	21,205	23,065
Other Objects	65	-	65	100
<b>TOTAL EXPENDITURES</b>	<b>2,192,343</b>	<b>2,310,696</b>	<b>2,452,194</b>	<b>2,563,834</b>

#### **GF Budget/Service Level Changes:**

##### **Instruction**

- 25-26 changes:
  - Licensed Resignation (1.000 FTE) .
  - Licensed .50 FTE from the High School.
  - Licensed .125 FTE from the High School
  - Licensed (.125 FTE) to the High School

**Total GF FTE Change: (.50 FTE)**

**See Special Revenue Section for Non-GF FTE Changes**

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2022/2023	2023/2024	2024/205	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>INSTRUCTIONAL MIDDLE/JUNIOR HIGH</b>								
<b>REQUIREMENTS</b>								
1001121182000000	LICENSED SALARIES	111	-685	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	22,984	29,075	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	97	-	-	-	-	-
	ADDITIONAL SALARY	130	1,618	-	-	-	-	-
	PERS PENSION	211	2,123	1,476	-	-	-	-
	PERS IAP	212	52	717	-	-	-	-
	PERS UAL	213	2,170	2,646	-	-	-	-
	OPSRP PENSION	214	762	1,465	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,884	2,224	-	-	-	-
	WORKERS' COMPENSATION	231	45	68	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	93	-	-	-	-
	CLASSIFIED INSURANCE	245	-	6,840	-	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS</b>			<b>31,050</b>	<b>44,604</b>	-	-	-	-
<b>GENERAL CLASSROOM INSTRUCTION</b>								
1001121182050000	SUBSTITUTES-LICENSED	121	-	-	38,981	36,815	-	-
	ADDITIONAL SALARY	130	-	-	3,300	3,300	-	-
	PERS PENSION	211	-	-	5,653	7,060	-	-
	PERS IAP	212	-	-	198	198	-	-
	PERS UAL	213	-	-	3,763	3,791	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	3,234	3,068	-	-
	WORKERS' COMPENSATION	231	-	-	477	453	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	169	185	-	-
	SUPPLIES AND MATERIALS	410	3,270	4,691	6,100	7,465	-	-
	NON-CONSUMABLE ITEMS	460	388	156	750	750	-	-
<b>TOTAL MIDDLE GEN. CLASSROOM INSTRUCTION</b>			<b>3,658</b>	<b>4,847</b>	<b>62,625</b>	<b>63,085</b>	-	-
<b>ENGLISH</b>								
1001121182100000	LICENSED SALARIES	111	182,256	211,175	220,274	205,403	-	-
	PERS PENSION	211	-	10,694	8,086	7,137	-	-
	PERS IAP	212	10,935	12,671	13,216	12,324	-	-
	PERS UAL	213	15,947	19,217	19,604	19,411	-	-
	OPSRP PENSION	214	19,665	13,814	16,827	23,771	-	-
	SOCIAL SECURITY ADMINISTR	220	13,751	15,959	16,851	15,713	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	315	492	2,447	2,277	-	-
	LICENSED INSURANCE	241	65,575	68,336	67,500	57,750	-	-
	DEFERRED COMP ER	242	-	900	2,700	2,250	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	678	881	949	-	-
	SUPPLIES AND MATERIALS	410	386	237	450	600	-	-
	NON-CONSUMABLE ITEMS	460	-	282	150	-	-	-
<b>TOTAL INSTR. MIDDLE SCHOOL - ENGLISH</b>			<b>308,831</b>	<b>354,456</b>	<b>368,986</b>	<b>347,585</b>	-	-
<b>SOCIAL STUDIES</b>								
1001121182110000	LICENSED SALARIES	111	186,800	195,436	180,584	222,589	-	-
	PERS PENSION	211	10,249	10,199	13,717	-	-	-
	PERS IAP	212	11,208	8,251	10,835	13,355	-	-
	PERS UAL	213	16,345	17,785	16,072	21,035	-	-
	OPSRP PENSION	214	12,200	12,547	8,212	32,097	-	-
	SOCIAL SECURITY ADMINISTR	220	14,183	14,842	13,815	17,028	-	-
	WORKERS' COMPENSATION	231	323	459	2,015	2,473	-	-
	LICENSED INSURANCE	241	63,900	66,600	67,500	69,300	-	-
	DEFERRED COMP ER	242	1,800	1,800	2,700	3,300	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	630	722	1,028	-	-
	SUPPLIES AND MATERIALS	410	131	124	450	600	-	-
	NON-CONSUMABLE ITEMS	460	-	-	150	-	-	-
<b>TOTAL INST. MIDDLE SCHOOL - SOCIAL STUDIES</b>			<b>317,138</b>	<b>328,674</b>	<b>316,772</b>	<b>382,805</b>	-	-
<b>SCIENCE</b>								
1001121182120000	LICENSED SALARIES	111	136,701	114,700	99,060	106,836	-	-
	PERS IAP	212	6,880	5,507	5,944	6,410	-	-
	PERS UAL	213	11,961	10,438	8,817	10,096	-	-
	OPSRP PENSION	214	12,372	9,664	10,431	15,406	-	-
	SOCIAL SECURITY ADMINISTR	220	10,042	8,731	7,578	8,173	-	-
	WORKERS' COMPENSATION	231	238	278	1,109	1,194	-	-
	LICENSED INSURANCE	241	56,499	57,275	45,000	46,200	-	-
	DEFERRED COMP ER	242	-	-	1,800	1,800	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	370	396	494	-	-
	REPAIRS & MAINTENANCE	322	-	-	150	200	-	-
	SUPPLIES AND MATERIALS	410	1,013	425	1,250	1,200	-	-
<b>TOTAL INSTR. MIDDLE SCHOOL - SCIENCE</b>			<b>235,706</b>	<b>207,387</b>	<b>181,535</b>	<b>198,009</b>	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>THE ARTS</b>								
1001121182130000	LICENSED SALARIES	111	45,004	48,538	52,296	-	-	-
	PERS IAP	212	2,700	2,912	3,138	-	-	-
	PERS UAL	213	3,938	4,417	4,654	-	-	-
	OPSRP PENSION	214	4,856	5,111	5,507	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,327	3,670	4,001	-	-	-
	WORKERS' COMPENSATION	231	80	116	585	-	-	-
	LICENSED INSURANCE	241	22,975	22,200	22,500	-	-	-
	DEFERRED COMP ER	242	-	-	900	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	156	209	-	-	-
	REPAIRS & MAINTENANCE	322	-	-	800	800	-	-
	FUEL	326	-	46	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	320	300	400	-	-
	NON-CONSUMABLE ITEMS	460	404	216	500	300	-	-
	COMPUTER SOFTWARE	470	349	349	350	350	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH</b>			<b>83,633</b>	<b>88,052</b>	<b>95,740</b>	<b>1,850</b>	-	-
<b>EXTRACURRICULAR - THE ARTS</b>								
<b>INSTRUMENTAL MUSIC</b>								
1001121182131000	LICENSED SALARIES	111	-	-	-	13,512	-	-
	ADDITIONAL SALARY	130	1,552	1,697	1,848	1,922	-	-
	PERS IAP	212	93	102	111	926	-	-
	PERS UAL	213	136	154	164	1,459	-	-
	OPSRP PENSION	214	167	179	195	2,226	-	-
	SOCIAL SECURITY ADMINISTR	220	115	128	141	1,181	-	-
	WORKERS' COMPENSATION	231	3	4	23	172	-	-
	LICENSED INSURANCE	241	-	-	-	7,697	-	-
	DEFERRED COMP ER	242	-	-	-	450	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	5	7	71	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH</b>			<b>2,066</b>	<b>2,270</b>	<b>2,489</b>	<b>29,616</b>	-	-
<b>EXTRACURRICULAR - THE ARTS</b>								
<b>CHOIR</b>								
1001121182132000	LICENSED SALARIES	111	-	-	-	49,348	-	-
	ADDITIONAL SALARY	130	1,166	1,697	1,848	1,922	-	-
	PERS IAP	212	70	102	111	3,076	-	-
	PERS UAL	213	102	154	164	4,845	-	-
	OPSRP PENSION	214	126	179	195	7,393	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SOCIAL SECURITY ADMINISTR	220	86	128	141	3,922	-	-
	WORKERS' COMPENSATION	231	2	4	23	574	-	-
	LICENSED INSURANCE	241	-	-	-	20,213	-	-
	DEFERRED COMP ER	242	-	-	-	788	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	6	7	237	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH</b>			<b>1,552</b>	<b>2,270</b>	<b>2,489</b>	<b>92,318</b>	-	-
<b>EXTRACURRICULAR - THE ARTS</b>								
<b>MATHEMATICS</b>								
1001121182180000	LICENSED SALARIES	111	145,404	159,702	192,938	205,079	-	-
	PERS IAP	212	8,732	9,582	11,576	12,305	-	-
	PERS UAL	213	12,734	14,533	17,171	19,380	-	-
	OPSRP PENSION	214	15,703	16,817	20,317	29,572	-	-
	SOCIAL SECURITY ADMINISTR	220	10,957	12,174	14,759	15,689	-	-
	WORKERS' COMPENSATION	231	255	376	2,148	2,281	-	-
	LICENSED INSURANCE	241	54,770	55,500	67,500	69,300	-	-
	DEFERRED COMP ER	242	-	-	2,700	2,700	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	519	772	947	-	-
	SUPPLIES AND MATERIALS	410	328	212	450	600	-	-
	NON-CONSUMABLE ITEMS	460	-	-	150	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMATICS</b>			<b>248,883</b>	<b>269,413</b>	<b>330,481</b>	<b>357,853</b>	-	-
<b>HEALTH EDUCATION</b>								
1001121182190000	SUPPLIES AND MATERIALS	410	-	-	-	200	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH EDUCATION</b>			-	-	-	<b>200</b>	-	-
<b>PHYSICAL EDUCATION</b>								
1001121182200000	LICENSED SALARIES	111	116,006	154,699	161,056	143,135	-	-
	CLASSIFIED SALARIES	112	7,497	-	-	-	-	-
	ADDITIONAL SALARY	130	5,362	-	-	-	-	-
	PERS PENSION	211	-	-	-	-	-	-
	PERS IAP	212	7,270	9,282	9,663	8,588	-	-
	PERS UAL	213	11,276	14,078	14,334	13,526	-	-
	OPSRP PENSION	214	13,073	16,290	16,959	20,640	-	-
	SOCIAL SECURITY ADMINISTR	220	9,702	11,637	12,321	10,950	-	-
	WORKERS' COMPENSATION	231	219	359	1,786	1,592	-	-
	LICENSED INSURANCE	241	35,612	44,400	45,000	46,200	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2022/2023	2023/2024	2024/205	2025/2026	2025/2026	2025/2026
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	750	1,800	1,800	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	494	644	661	-
	CLASSIFIED INSURANCE	245	9,908	-	-	-	-
	REPAIRS & MAINTENANCE	322	-	-	600	600	-
	SUPPLIES AND MATERIALS	410	285	504	300	300	-
	NON-CONSUMABLE ITEMS	460	489	1,047	800	800	-
<b>TOTAL INSTRUCTION MIDDLE SCHOOL PROGRAMS - PE</b>		<b>216,700</b>	<b>253,538</b>	<b>265,263</b>	<b>248,792</b>	-	-
<b>MIDDLE SCHOOL LEADERSHIP</b>							
1001121182257000	ADDITIONAL SALARY	130	-	1,697	1,848	1,922	-
	PERS IAP	212	-	102	111	115	-
	PERS UAL	213	-	154	164	182	-
	OPSRP PENSION	214	-	179	195	277	-
	SOCIAL SECURITY ADMINISTR	220	-	126	141	147	-
	WORKERS' COMPENSATION	231	-	4	23	23	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	5	7	9	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - LEADERSHIP</b>		-	<b>2,268</b>	<b>2,489</b>	<b>2,675</b>	-	-
<b>OTHER PROGRAMS</b>							
1001121182290000	SUPPLIES AND MATERIALS	410	757	528	1,305	1,500	-
	NON-CONSUMABLES	460	-	-	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PROGRAMS</b>		<b>757</b>	<b>528</b>	<b>1,305</b>	<b>1,500</b>	-	-
<b>TALENTED AND GIFTED</b>							
1001210182000000	SUBSTITUTES-LICENSE	121	-	103	-	-	-
	ADDITIONAL SALARY	130	-	404	-	-	-
	PERS PENSION	211	-	7	-	-	-
	PERS IAP	212	-	27	-	-	-
	PERS UAL	213	-	46	-	-	-
	OPSRP PENSION	214	-	47	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	38	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	2	-	-	-
<b>TOTAL TALENTED AND GIFTED</b>		-	<b>676</b>	-	-	-	-
<b>DISTRICT ALTERNATIVE PROGRAMS</b>							
1001283182000000	LICENSED SALARIES	111	37,857	39,371	-	-	-
	ADDITIONAL SALARY	130	3,985	4,144	-	-	-



## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2022/2023	2023/2024	2024/205	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	5,816	5,818	-	-	-	-
	PERS IAP	212	2,510	2,611	-	-	-	-
	PERS UAL	213	3,661	3,960	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,201	3,329	-	-	-	-
	WORKERS' COMPENSATION	231	70	100	-	-	-	-
	LICENSED INSURANCE	241	10,650	11,100	-	-	-	-
	DEFERRED COMP ER	242	450	450	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	142	-	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			<b>68,200</b>	<b>71,025</b>	-	-	-	-
<b>ESL</b>								
1001291182000000	LICENSED SALARIES	111	3,832	9,382	16,113	17,108	-	-
	SUBSTITUTE LICENSE	121	66	13	-	-	-	-
	PERS PENSION	211		1,256		-	-	-
	PERS IAP	212	126	563	967	1,026	-	-
	PERS UAL	213	341	855	1,434	1,617	-	-
	OPSRP PENSION	214	227	-	1,697	2,467	-	-
	SOCIAL SECURITY ADMINISTR	220	298	719	1,233	1,309	-	-
	WORKERS' COMPENSATION	231	8	22	179	189	-	-
	LICENSED INSURANCE	241	3,216	2,775	5,231	5,371	-	-
	DEFERRED COMP ER	242	-	113	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	30	64	79	-	-
	POSTAGE	353	-	20	-	-	-	-
	SUPPLIES AND MATERIALS	410	279	-	500	150	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			<b>8,394</b>	<b>15,748</b>	<b>27,418</b>	<b>29,316</b>	-	-
<b>GUIDANCE SERVICES</b>								
1002120182000000	LICENSED SALARIES	111	33,740	-	62,148	47,445	-	-
	ADDITIONAL SALARY	130	-	-	966	749	-	-
	PERS IAP	212	2,026	-	3,787	2,892	-	-
	PERS UAL	213	2,955	-	5,617	4,554	-	-
	OPSRP PENSION	214	3,644	-	6,646	6,950	-	-
	SOCIAL SECURITY ADMINISTR	220	2,583	-	4,828	3,687	-	-
	WORKERS' COMPENSATION	231	60	-	704	540	-	-
	LICENSED INSURANCE	241	19,531	-	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2022/2023 Actual	2023/2024 Actual	2024/205 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	252	223	-	-
	SUPPLIES AND MATERIALS	410	222	-	300	-	-
	NON-CONSUMABLE ITEMS	460			200	-	-
<b>TOTAL GUIDANCE SERVICES</b>		<b>64,539</b>	<b>222</b>	<b>108,348</b>	<b>91,540</b>	-	-
<b>OTHER GUIDANCE SERVICES</b>							
1002120182000000	LICENSED SALARIES	111	24,525	-	-	-	-
	PERS IAP	212	524	-	-	-	-
	PERS UAL	213	2,232	-	-	-	-
	OPSRP PENSION	214	919	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,843	-	-	-	-
	WORKERS' COMPENSATION	231	58	-	-	-	-
	LICENSED INSURANCE	241	3,768	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	79	-	-	-	-
<b>TOTAL OTHER GUIDANCE SERVICES</b>		-	<b>33,947</b>	-	-	-	-
<b>HEALTH SERVICES</b>							
1002130182000000	SUPPLIES AND MATERIALS	410	138	300	400	-	-
<b>TOTAL HEALTH SERVICES</b>		<b>138</b>	-	<b>300</b>	<b>400</b>	-	-
<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>							
1002210182000000	SUPPLIES AND MATERIALS	410	-	500	-	-	-
<b>TOTAL IMPROVEMENT OF INSTRUCTION SERVICES</b>		-	-	<b>500</b>	-	-	-
<b>EDUCATIONAL MEDIA SERVICES</b>							
1002220182000000	CLASSIFIED SALARIES	112	24,286	26,700	29,633	30,891	-
	SUBSTITUTES-CLASSIFIED	122	1,280	2,248	1,174	1,464	-
	PERS PENSION	211	88	15	157	258	-
	PERS IAP	212	1,467	1,594	1,657	1,722	-
	PERS UAL	213	2,237	2,634	2,742	3,058	-
	OPSRP PENSION	214	2,583	2,846	2,908	4,137	-
	SOCIAL SECURITY ADMINISTR	220	1,956	2,215	2,357	2,475	-
	WORKERS' COMPENSATION	231	48	73	327	342	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	94	123	149	-
	CLASSIFIED INSURANCE	245	20,220	20,520	20,820	21,120	-
	SUPPLIES AND MATERIALS	410	382	269	300	300	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	LIBRARY BOOKS	430	756	516	1,000	800	-
	NON-CONSUMABLE ITEMS	460	-	-	200	100	-
	COMPUTER SOFTWARE	470	625	781	700	900	-
	DUES & FEES	640	65	-	65	100	-
<b>TOTAL EDUCATIONAL MEDIA SERVICE</b>		<b>55,992</b>	<b>60,504</b>	<b>64,163</b>	<b>67,816</b>	-	-
<b>ASSESSMENT AND TESTING</b>							
1002230182000000	SUPPLIES AND MATERIALS	410	-	63	250	250	-
<b>TOTAL ASSESSMENT AND TESTING</b>		-	<b>63</b>	<b>250</b>	<b>250</b>	-	-
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>							
1002240182000000	SUBSTITUTES LICENSE	121	201	258	-	-	-
	ADDITIONAL SALARY	130	124	129	-	-	-
	PERS IAP	212	7	8	-	-	-
	PERS UAL	213	28	35	-	-	-
	OPSRP PENSION	214	13	14	-	-	-
	SOCIAL SECURITY ADM	220	25	29	-	-	-
	WORKERS COMPENSATION	231	1	1	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	1	-	-	-
	INST PROGRAM IMP SERVICES	312	1,100	-	2,025	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>		<b>1,500</b>	<b>475</b>	<b>2,025</b>	-	-	-
<b>OFFICE OF THE PRINCIPAL</b>							
1002410182000000	CLASSIFIED SALARIES	112	50,878	56,107	61,287	65,497	-
	ADMINISTRATORS	113	192,283	202,098	212,240	220,730	-
	SUBSTITUTES-CLASSIFIED	122	129	1,543	2,169	2,254	-
	PERS PENSION	211	14,688	14,694	15,537	21,271	-
	PERS IAP	212	14,513	15,423	16,246	16,984	-
	PERS UAL	213	21,272	23,637	24,537	27,261	-
	OPSRP PENSION	214	14,712	15,529	16,503	23,715	-
	SOCIAL SECURITY ADMINISTR	220	18,413	19,589	21,091	22,069	-
	WORKERS' COMPENSATION	231	419	608	3,041	3,174	-
	LICENSED INSURANCE	241	-	-	-	-	-
	DEFERRED COMP ER	242	4,200	4,500	6,000	6,000	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	700	1,103	1,333	-
	CLASSIFIED INSURANCE	245	40,440	41,040	41,640	42,240	-
	ADMIN INSURANCE	249	44,867	46,509	47,363	48,626	-

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	INST PROGRAM IMP SERVICES	312	-	-	-	-	-
	PROPERTY SERVICES	320	241	204	165	372	-
	RENTALS	324	6,649	6,713	8,655	7,149	-
	FUEL	326	1	0	-	-	-
	REIMBURSABLE STUDENT	331	25	1	-	-	-
	POSTAGE	353	1,782	1,134	1,700	1,700	-
	PRINTING AND BINDING	355	1,177	848	800	800	-
	OTHER GEN PROF, TEC	390		13	-	-	-
	SUPPLIES AND MATERIALS	410	1,016	1,095	3,100	3,500	-
	NON-CONSUMABLE ITEMS	460	136	124	300	500	-
	COMPUTER SOFTWARE	470	155	-	300	300	-
	COMPUTER HARDWARE	480	-	-	300	300	-
<b>TOTAL OFFICE OF THE PRINCIPAL</b>			<b>427,997</b>	<b>452,108</b>	<b>484,077</b>	<b>515,775</b>	-
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>							
1002542182000000	ELECTRICITY	325	37,745	40,956	39,834	41,029	-
	FUEL	326	72,655	74,485	89,020	89,020	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>110,400</b>	<b>115,442</b>	<b>128,854</b>	<b>130,049</b>	-
<b>TECHNOLOGY SERVICES</b>							
1002660182000000	TELEPHONE	351	5,207	2,179	6,085	2,400	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>5,207</b>	<b>2,179</b>	<b>6,085</b>	<b>2,400</b>	-
<b>TOTAL REQUIREMENTS: 000 - NO SUBJECT</b>			<b>773,418</b>	<b>796,993</b>	<b>822,020</b>	<b>837,546</b>	-
<b>TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL</b>			<b>2,192,343</b>	<b>2,310,696</b>	<b>2,452,194</b>	<b>2,563,834</b>	-

# **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 383 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>2022/2023 Actual</i>	<i>2023/2024 Actual</i>	<i>2024/2025 Adopted</i>	<i>2025/2026 Proposed</i>
Salaries	1,568,883	1,668,676	1,739,191	1,719,976
Associated Payroll Costs	1,085,940	1,126,957	1,201,449	1,239,586
Purchased Services	270,713	254,042	289,821	295,025
Supplies and Materials	25,464	23,506	38,875	39,525
Other Objects	1,299	246	-	100
Transfers	230,000	235,000	235,000	240,000
<b>TOTAL EXPENDITURES</b>	<b>3,182,299</b>	<b>3,308,427</b>	<b>3,504,336</b>	<b>3,534,212</b>

#### GF Budget/Service Level Changes:

##### Instruction

- Movement occurred in 24-25, after budget adoption:
  - Licensed (.360 FTE) to Athletic Fund for Director.
  - Classified IA (.9375) to Veneta Elementary.
  - Classified IA (.3167) to Special Revenue.
- 25-26 Changes:
  - Licensed (.500 FTE) to Middle School.
  - Licensed (.125 FTE) to Middle School.
  - Licensed .125 FTE from Middle School

##### Support Services

- Movement occurred in 24-25, after budget adoption:
  - Office of the Principal .1750 FTE.

##### Transfers

- Increased Athletic Transfer by \$5,000 from 24-25.

**Total GF FTE Change: (1.9392 FTE)**

**See Special Revenue Section for Non-GF FTE Changes**

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>HIGH SCHOOL PROGRAMS</b>								
<b>REQUIREMENTS</b>								
1001131616000000	SUBSTITUTES-LICENSED	121	26,634	31,004	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	(48)	-	-	-	-
	PERS PENSION	211	3,437	3,428	-	-	-	-
	PERS IAP	212	21	104	-	-	-	-
	PERS UAL	213	2,361	2,820	-	-	-	-
	OPSRP PENSION	214	135	432	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,064	2,369	-	-	-	-
	WORKERS' COMPENSATION	231	49	77	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	103	-	-	-	-
	SUPPLIES AND MATERIALS	410	491	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>35,192</b>	<b>40,289</b>	-	-	-	-
<b>YTP</b>								
1001131616012000	CLASSIFIED SALARIES	112	12,302	10,389	32,839	20,365	-	-
	SUBSTITUTES-CLASSIFIED	122	-	219	-	-	-	-
	ADDIITONAL SALARY	130	-	1,067	-	-	-	-
	PERS PENSION	211	1,710	-	-	-	-	-
	PERS IAP	212	738	409	1,939	1,177	-	-
	PERS UAL	213	1,076	1,062	2,923	1,924	-	-
	OPSRP PENSION	214	-	741	3,403	2,828	-	-
	SOCIAL SECURITY ADMINISTR	220	903	893	2,512	1,558	-	-
	WORKERS' COMPENSATION	231	21	31	371	225	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	11	131	94	-	-
	LICENSED INSURANCE	241	-	29	-	-	-	-
	CLASSIFIED INSURANCE	245	3,381	6,194	20,820	14,431	-	-
	PROF & IMP COSTS NON-INST	318	-	-	200	200	-	-
	TRAVEL	340	683	102	500	500	-	-
	PRINTING AND BINDING	355	-	48	50	50	-	-
	SUPPLIES AND MATERIALS	410	-	-	100	100	-	-
	DUES AND FEES	640	110	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - YOUTH TRANSITION</b>			<b>20,925</b>	<b>21,195</b>	<b>65,788</b>	<b>43,452</b>	-	-
<b>GENERAL CLASSROOM INSTRUCTION</b>								
1001131616050000	CLASSIFIED SALARIES	112	19,011	22,440	24,549	46,312	-	-
	SUBSTITUTES-LICENSED	121	-	-	44,395	-	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-CLASSIFIED	122	-	1,393		-	-	-
	ADDITIONAL SALARY	130	150	-	3,000	-	-	-
	PERS PENSION	211	-	9	6,337	8,151	-	-
	PERS IAP	212	1,112	1,340	1,598	180	-	-
	PERS UAL	213	1,687	2,169	6,403	4,376	-	-
	OPSRP PENSION	214	1,999	2,453	2,489	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,475	1,823	5,504	3,543	-	-
	WORKERS' COMPENSATION	231	38	61	806	522	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	78	288	214	-	-
	CLASSIFIED INSURANCE	245	20,220	20,520	20,820	-	-	-
	SUPPLIES AND MATERIALS	410	1,723	1,800	4,000	1,800	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - GENERAL CLASSROOM INSTRUCTION</b>			<b>47,415</b>	<b>54,085</b>	<b>120,189</b>	<b>65,098</b>	-	-
<b>ENGLISH</b>								
1001131616100000	LICENSED SALARIES	111	166,678	176,935	187,701	178,335	-	-
	PERS PENSION	211	10,194	10,197	10,595	14,505	-	-
	PERS IAP	212	10,001	10,616	11,262	10,700	-	-
	PERS UAL	213	14,584	16,101	16,705	16,853	-	-
	OPSRP PENSION	214	10,072	10,600	11,421	13,832	-	-
	SOCIAL SECURITY ADMINISTR	220	12,503	13,107	14,359	13,643	-	-
	WORKERS' COMPENSATION	231	289	418	2,091	1,983	-	-
	LICENSED INSURANCE	241	63,900	66,600	67,500	60,984	-	-
	DEFERRED COMP ER	242	900	1,800	2,700	2,376	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	543	751	824	-	-
	SUPPLIES AND MATERIALS	410	595	173	500	500	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - ENGLISH</b>			<b>289,715</b>	<b>307,091</b>	<b>325,585</b>	<b>314,535</b>	-	-
<b>SOCIAL STUDIES</b>								
1001131616110000	LICENSED SALARIES	111	184,747	192,907	134,225	101,206	-	-
	PERS PENSION	211	10,032	10,035	10,427	7,137	-	-
	PERS IAP	212	11,085	11,575	8,053	6,072	-	-
	PERS UAL	213	16,165	17,555	11,946	9,564	-	-
	OPSRP PENSION	214	12,147	12,409	7,519	8,746	-	-
	SOCIAL SECURITY ADMINISTR	220	13,670	14,257	10,268	7,742	-	-
	WORKERS' COMPENSATION	231	317	450	1,493	1,126	-	-
	LICENSED INSURANCE	241	60,360	62,910	45,000	34,650	-	-



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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	1,275	1,650	1,800	1,350	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	605	537	468	-	-
	SUPPLIES AND MATERIALS	410	300	226	400	400	-	-
	NON-CONSUMABLE ITEMS	460	77	58	100	100	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES</b>			<b>310,176</b>	<b>324,638</b>	<b>231,768</b>	<b>178,561</b>	-	-
<b>SCIENCE</b>								
1001131616120000	LICENSED SALARIES	111	222,385	267,953	240,299	252,585	-	-
	PERS PENSION	211	10,194	10,197	10,595	14,505	-	-
	PERS IAP	212	13,343	16,077	14,418	15,155	-	-
	PERS UAL	213	19,459	24,384	21,387	23,869	-	-
	OPSRP PENSION	214	16,082	20,184	16,959	24,539	-	-
	SOCIAL SECURITY ADMINISTR	220	16,926	20,265	18,383	19,323	-	-
	WORKERS' COMPENSATION	231	376	616	2,664	2,798	-	-
	LICENSED INSURANCE	241	63,900	85,009	67,500	69,300	-	-
	DEFERRED COMP ER	242	1,800	1,425	2,700	3,300	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	864	961	1,167	-	-
	REPAIRS & MAINTENANCE	322	-	-	400	400	-	-
	SUPPLIES AND MATERIALS	410	2,535	3,121	3,000	3,000	-	-
	COMPUTER SOFTWARE	470	2,070	2,070	2,100	2,100	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - SCIENCE</b>			<b>369,070</b>	<b>452,166</b>	<b>401,366</b>	<b>432,041</b>	-	-
<b>THE ARTS</b>								
1001131616130000	LICENSED SALARIES	111	73,336	76,269	79,243	82,413	-	-
	PERS IAP	212	4,400	4,576	4,755	4,945	-	-
	PERS UAL	213	6,417	6,940	7,053	7,788	-	-
	OPSRP PENSION	214	7,913	8,031	8,344	11,884	-	-
	SOCIAL SECURITY ADMINISTR	220	5,259	5,479	6,062	6,305	-	-
	WORKERS' COMPENSATION	231	125	177	879	913	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	825	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	233	317	381	-	-
	SUPPLIES AND MATERIALS	410	1,183		1,300	1,200	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - THE ARTS</b>			<b>119,933</b>	<b>124,731</b>	<b>131,353</b>	<b>139,829</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>INSTRUMENTAL MUSIC</b>								
1001131616131000	LICENSED SALARIES	111	16,953	18,096	19,497	27,040	-	-
	ADDITIONAL SALARY	130	2,062	2,453	2,680	2,787	-	-
	PERS IAP	212	1,141	1,233	1,331	1,790	-	-
	PERS UAL	213	1,664	1,870	1,974	2,819	-	-
	OPSRP PENSION	214	2,052	2,164	2,335	4,301	-	-
	SOCIAL SECURITY ADMINISTR	220	1,264	1,353	1,697	2,282	-	-
	WORKERS' COMPENSATION	231	32	47	246	332	-	-
	LICENSED INSURANCE	241	6,347	6,810	11,250	15,403	-	-
	DEFERRED COMP ER	242	-	-	450	450	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	58	89	138	-	-
	OTHER INST, PROF & TECH	319	2,650	2,205	2,900	2,900	-	-
	REPAIRS & MAINTENANCE	322	25	-	-	-	-	-
	OTHER NON-INSTRUCTION PRO	389	530	560	-	-	-	-
	SUPPLIES AND MATERIALS	410	518	499	500	500	-	-
	NON-CONSUMABLE ITEMS	460	-	324	400	400	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - INSTRUMENTAL MUSIC</b>			<b>35,238</b>	<b>37,671</b>	<b>45,349</b>	<b>61,142</b>	-	-
<b>CHOIR</b>								
1001131616132000	LICENSED SALARIES	111	16,953	18,096	19,497	7,050	-	-
	ADDITIONAL SALARY	130	3,708	2,453	2,680	2,787	-	-
	PERS IAP	212	1,239	1,233	1,331	590	-	-
	PERS UAL	213	1,807	1,870	1,974	930	-	-
	OPSRP PENSION	214	2,229	2,164	2,335	1,418	-	-
	SOCIAL SECURITY ADMINISTR	220	1,373	1,353	1,697	753	-	-
	WORKERS' COMPENSATION	231	35	47	248	110	-	-
	LICENSED INSURANCE	241	6,346	6,810	11,250	2,888	-	-
	DEFERRED COMP ER	242	-	-	448	113	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	58	89	45	-	-
	REPAIRS & MAINTENANCE	322	-	-	40	40	-	-
	PRINTING AND BINDING	355	-	-	110	110	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	300	300	-	-
	SUPPLIES AND MATERIALS	410	-	-	100	100	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - CHOIR</b>			<b>33,691</b>	<b>34,082</b>	<b>42,099</b>	<b>17,234</b>	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>DRAMA</b>								
1001131616135000	ADDITIONAL SALARY	130	814	890	969	1,008	-	-
	PERS IAP	212	49	53	58	60	-	-
	PERS UAL	213	71	81	86	95	-	-
	OPSRP PENSION	214	88	94	102	145	-	-
	SOCIAL SECURITY ADMINISTR	220	62	68	74	77	-	-
	WORKERS' COMPENSATION	231	1	2	13	14	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	3	4	5	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - DRAMA</b>			<b>1,086</b>	<b>1,191</b>	<b>1,306</b>	<b>1,404</b>	-	-
<b>FOOD AND NUTRITION</b>								
1001131616150000	SUPPLIES AND MATERIALS	410	-	-	1,000	2,000	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - FOOD AND NUTRITION</b>			-	-	<b>1,000</b>	<b>2,000</b>	-	-
<b>MATHEMATICS</b>								
1001131616180000	LICENSED SALARIES	111	161,489	174,162	185,666	188,753	-	-
	PERS IAP	212	8,429	10,450	11,140	11,325	-	-
	PERS UAL	213	14,130	15,849	16,524	17,837	-	-
	OPSRP PENSION	214	15,159	18,339	20,983	28,680	-	-
	SOCIAL SECURITY ADMINISTR	220	12,268	13,235	14,203	14,440	-	-
	WORKERS' COMPENSATION	231	282	413	2,070	2,103	-	-
	LICENSED INSURANCE	241	65,575	66,600	67,500	69,300	-	-
	DEFERRED COMP ER	242	900	900	2,700	3,300	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	563	743	872	-	-
	SUPPLIES AND MATERIALS	410	-	232	100	100	-	-
	NON-CONSUMABLE ITEMS	460	-	-	100	100	-	-
	COMPUTER SOFTWARE	470	900	-	1,000	1,000	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - MATHEMATICS</b>			<b>279,132</b>	<b>300,743</b>	<b>322,729</b>	<b>337,810</b>	-	-
<b>HEALTH EDUCATION</b>								
1001131616190000	LICENSED SALARIES	111	26,287	30,004	33,621	36,259	-	-
	PERS IAP	212	1,577	1,800	2,017	2,176	-	-
	PERS UAL	213	2,300	2,730	2,992	3,426	-	-
	OPSRP PENSION	214	2,836	3,159	3,540	5,228	-	-
	SOCIAL SECURITY ADMINISTR	220	2,011	2,295	2,572	2,774	-	-
	WORKERS' COMPENSATION	231	47	72	377	405	-	-
	LICENSED INSURANCE	241	14,201	14,801	15,000	15,400	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	-	600	600	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	98	134	168	-	-
	SUPPLIES AND MATERIALS	410	80	150	200	200	-	-
	NON-CONSUMABLE ITEMS	460	280		300	300	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION</b>			<b>49,618</b>	<b>55,110</b>	<b>61,353</b>	<b>66,936</b>	-	-
<b>PHYSICAL EDUCATION</b>								
1001131616200000	LICENSED SALARIES	111	75,713	78,742	81,813	85,086	-	-
	PERS IAP	212	4,543	4,725	4,909	5,105	-	-
	PERS UAL	213	6,625	7,166	7,281	8,041	-	-
	OPSRP PENSION	214	8,169	8,292	8,615	12,269	-	-
	SOCIAL SECURITY ADMINISTR	220	5,792	6,024	6,259	6,509	-	-
	WORKERS' COMPENSATION	231	128	182	907	943	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	900	900	900	1,500	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	256	327	393	-	-
	SUPPLIES AND MATERIALS	410	1,406	943	500	750	-	-
	NON-CONSUMABLE ITEMS	460	193	835	1,000	750	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - PHYSICAL EDUCATION</b>			<b>124,769</b>	<b>130,263</b>	<b>135,011</b>	<b>144,446</b>	-	-
<b>SECOND LANGUAGE</b>								
1001131616210000	LICENSED SALARIES	111	147,885	116,271	81,813	85,086	-	-
	PERS PENSION	211	20,556	15,546	10,938	14,975	-	-
	PERS IAP	212	8,873	6,976	4,909	5,105	-	-
	PERS UAL	213	12,940	10,581	7,281	8,041	-	-
	SOCIAL SECURITY ADMINISTR	220	11,313	8,895	6,259	6,509	-	-
	WORKERS' COMPENSATION	231	251	270	907	943	-	-
	LICENSED INSURANCE	241	42,600	33,300	22,500	23,100	-	-
	DEFERRED COMP ER	242	1,275	1,350	900	2,100	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	377	327	393	-	-
	SUPPLIES AND MATERIALS	410	300	10	400	400	-	-
	NON-CONSUMABLE ITEMS	460	-		100	100	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE</b>			<b>245,993</b>	<b>193,576</b>	<b>136,334</b>	<b>146,752</b>	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>YEARBOOK</b>								
1001131616255000	ADDITIONAL SALARY	130	1,552	1,614	1,763	1,834	-	-
	PERS IAP	212	93	97	106	110	-	-
	PERS UAL	213	136	147	157	173	-	-
	OPSRP PENSION	214	168	170	186	264	-	-
	SOCIAL SECURITY ADMINISTR	220	119	123	135	140	-	-
	WORKERS' COMPENSATION	231	3	4	20	23	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	5	7	8	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	900	900	-	-
	SUPPLIES AND MATERIALS	410	-	-	100	100	-	-
	NON-CONSUMABLE ITEMS	460	-	-	100	100	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - YEARBOOK</b>			<b>2,070</b>	<b>2,161</b>	<b>3,474</b>	<b>3,652</b>	-	-
<b>TECHNOLOGY</b>								
1001131616260000	SUPPLIES AND MATERIALS	410	-	-	200	200	-	-
	NON-CONSUMABLE ITEMS	460	-	-	800	800	-	-
	COMPUTER HARDWARE	480	-	-	800	800	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - TECHNOLOGY</b>			-	-	<b>1,800</b>	<b>1,800</b>	-	-
<b>OTHER PROGRAMS</b>								
1001131616290000	LICENSED SALARIES	111	24,679	28,087	120,574	120,916	-	-
	ADDITIONAL SALARY	130	2,357	-	-	-	-	-
	PERS PENSION	211	328	-	-	-	-	-
	PERS IAP	212	1,481	1,685	7,235	7,255	-	-
	PERS UAL	213	2,366	2,556	10,732	11,427	-	-
	OPSRP PENSION	214	2,663	2,958	12,696	17,436	-	-
	SOCIAL SECURITY ADMINISTR	220	2,011	2,085	9,223	9,250	-	-
	WORKERS' COMPENSATION	231	47	66	1,334	1,331	-	-
	LICENSED INSURANCE	241	10,639	11,089	37,875	38,885	-	-
	DEFERRED COMP ER	242	150	150	1,515	2,115	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	89	483	559	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - OTHER PROGRAMS</b>			<b>46,720</b>	<b>48,764</b>	<b>201,667</b>	<b>209,174</b>	-	-
<b>ARTS &amp; COMMUNICATION (JOURNALISM)</b>								
1001131616510000	ADDITIONAL SALARY	130	1,632	1,779	1,941	2,019	-	-
	PERS IAP	212	98	107	116	121	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	143	162	173	191	-	-
	OPSRP PENSION	214	176	187	204	291	-	-
	SOCIAL SECURITY ADMINISTR	220	125	136	148	154	-	-
	WORKERS' COMPENSATION	231	3	4	24	25	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	6	8	9	-	-
	SUPPLIES AND MATERIALS	410	-	339	500	500	-	-
	NON-CONSUMABLE ITMES	460	-	-	500	500	-	-
	COMPUTER HARDWARE	470	-	-	100	100	-	-
	DUE & FEES	640	-	95	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - ARTS &amp; COMMUNICATION (JOURNALISM)</b>			<b>2,176</b>	<b>2,815</b>	<b>3,714</b>	<b>3,910</b>	-	-
<b>INDUSTRIAL &amp; ENGINEERING SYSTEMS</b>								
1001131616550000	REPAIRS & MAINTENANCE	322	-	81	500	500	-	-
	SUPPLIES AND MATERIALS	410	4,646	4,589	3,000	3,000	-	-
	NON-CONSUMABLE ITEMS	460	-	-	800	800	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS -INDUSTRIAL &amp; ENGINEERING SYSTEMS</b>			<b>4,646</b>	<b>4,670</b>	<b>4,300</b>	<b>4,300</b>	-	-
<b>LEADERSHIP</b>								
1001132616000000	ADDITIONAL SALARY	130	3,504	3,644	3,969	1,834	-	-
	PERS IAP	212	210	219	238	110	-	-
	PERS UAL	213	307	332	353	173	-	-
	OPSRP PENSION	214	378	384	418	264	-	-
	SOCIAL SECURITY ADMINISTR	220	268	279	304	140	-	-
	WORKERS' COMPENSATION	231	6	9	45	21	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	12	16	8	-	-
<b>TOTAL EXTRA CURRICULAR HIGH SCHOOL</b>			<b>4,673</b>	<b>4,878</b>	<b>5,343</b>	<b>2,550</b>	-	-
<b>ATHLETICS</b>								
1001132616230000	NON CONSUMABLE	460	105	-	-	-	-	-
<b>TOTAL ALTERNATIVE EDUCATION</b>			<b>105</b>	-	-	-	-	-
<b>TALENTED AND GIFTED</b>								
1001210616000000	SUBSTITUTES-LICENSED	121	-	103	-	-	-	-
	ADDITIONAL SALARY	130	-	404	-	-	-	-
	PERS PENSION	211	-	7	-	-	-	-
	PERS IAP	212	-	27	-	-	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	-	46	-	-	-	-
	OPSRP PENSION	214	-	47	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	38	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	2	-	-	-	-
<b>TOTAL TALENTED AND GIFTED</b>			-	<b>675</b>	-	-	-	-
<b>ALTERNATIVE EDUCATION</b>								
1001280616000000	TUITION PRIVATE SCHOOLS	373	51,266	39,870	48,000	54,000	-	-
<b>TOTAL ALTERNATIVE EDUCATION</b>			<b>51,266</b>	<b>39,870</b>	<b>48,000</b>	<b>54,000</b>	-	-
<b>ESL</b>								
1001291616000000	LICENSED SALARIES	111	-	9,382			-	-
	SUBSTITUTES-LICENSE	121	-	13	-	-	-	-
	PERS PENSION	211	-	1,256	-	-	-	-
	PERS IAP	212	-	563	-	-	-	-
	PERS UAL	213	-	855	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	719	-	-	-	-
	WORKERS' COMPENSATION	231	-	22	-	-	-	-
	LICENSED INSURANCE	241	-	2,774	-	-	-	-
	DEFERRED COMP ER	242	-	112	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	30	-	-	-	-
	POSTAGE	353	-	-	500	150	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			-	<b>15,727</b>	<b>500</b>	<b>150</b>	-	-
<b>ATTENDANCE AND SOCIAL WORK SERVICES</b>								
1002110616000000	OTHER NON-INSTR PROF TECH	389	-	-	150	150		
<b>TOTAL ATTENDANCE AND SOCIAL WORK SERVICES</b>			-	-	<b>150</b>	<b>150</b>	-	-
<b>GUIDANCE SERVICES</b>								
1002120616000000	LICENSED SALARIES	111	51,256	61,064	65,791	70,954	-	-
	ADDITIONAL SALARY	130	1,788	4,299	4,540	4,802	-	-
	PERS IAP	212	3,183	3,922	4,072	4,392	-	-
	PERS UAL	213	4,641	5,948	6,040	6,917	-	-
	OPSRP PENSION	214	5,723	6,883	7,147	10,555	-	-
	SOCIAL SECURITY ADMINISTR	220	4,058	5,000	5,192	5,599	-	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	92	153	756	813	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	600	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	213	271	338	-	-
	REIMBURSABLE STUDENT TRAN	331	-	-	100	100	-	-
	POSTAGE	353	10	118	300	300	-	-
	PRINTING AND BINDING	355	109	360	800	800	-	-
	SUPPLIES AND MATERIALS	410	125	548	500	400	-	-
	COMPUTER SOFTWARE	470	248	324	300	350	-	-
	DUES AND FEES	640				100	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>92,534</b>	<b>111,632</b>	<b>119,209</b>	<b>130,420</b>	-	-
<b>HEALTH SERVICES</b>								
1002130616000000	SUPPLIES AND MATERIALS	410	-	39	250	250		
	NON CONSUMABLE ITEM	460	86	-	-	-	-	-
<b>TOTAL HEALTH SERVICES</b>			<b>86</b>	<b>39</b>	<b>250</b>	<b>250</b>	-	-
<b>EDUCATIONAL MEDIA SERVICE</b>								
1002220616000000	CLASSIFIED SALARIES	112	23,939	17,872	29,645	28,400	-	-
	SUBSTITUTES-CLASSIFIED	122	1,267	2,652	1,342	1,673	-	-
	PERS PENSION	211	-	-	179	294	-	-
	PERS IAP	212	1,494	1,168	1,713	1,653	-	-
	PERS UAL	213	2,236	1,867	2,758	2,842	-	-
	OPSRP PENSION	214	2,699	2,160	3,006	3,972	-	-
	SOCIAL SECURITY ADMINISTR	220	1,955	1,569	2,370	2,301	-	-
	WORKERS' COMPENSATION	231	49	53	342	334	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	66	124	139	-	-
	CLASSIFIED INSURANCE	245	20,220	13,680	20,820	21,120	-	-
	SUPPLIES AND MATERIALS	410	741	293	900	-	-	-
	LIBRARY BOOKS	430	921	862	1,400	900	-	-
	PERIODICALS	440				1,400	-	-
	NON-CONSUMABLE ITEMS	460	47	576	100	100	-	-
	COMPUTER SOFTWARE	470	625	781	700	700	-	-
	DUES & FEES	640	500	-	-	-	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICE</b>			<b>56,693</b>	<b>43,599</b>	<b>65,399</b>	<b>65,828</b>	-	-



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

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>ASSESSMENT AND TESTING</b>							
1002230616000000	SUPPLIES AND MATERIALS	410	329	160	1,500	-	-
<b>TOTAL ASSESSMENT AND TESTING</b>		<b>329</b>	<b>160</b>	<b>1,500</b>	<b>1,500</b>	-	-
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>							
1002240616000000	SUBSTITUTES-LICENSED	121	201	-	-	-	-
	ADDITIONAL SALARY	130	124	129	-	-	-
	PERS PENSION	211	28	-	-	-	-
	PERS IAP	212	7	8	-	-	-
	PERS UAL	213	28	12	-	-	-
	OPSRP PENSION	214	13	14	-	-	-
	SOCIAL SECURITY ADMINISTR	220	25	10	-	-	-
	WORKERS' COMPENSATION	231	1	0	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243		0			
	INST PROGRAM IMP SERVICES	312	-	-	2,588	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>		<b>428</b>	<b>173</b>	<b>2,588</b>	-	-	-
<b>OFFICE OF THE PRINCIPAL SERVICES</b>							
1002410616000000	CLASSIFIED SALARIES	112	102,017	117,617	124,316	130,413	-
	ADMINISTRATORS	113	195,904	197,001	208,654	237,805	-
	SUBSTITUTES-CLASSIFIED	122	1,248	922	2,169	2,254	-
	ADDITIONAL SALARY	130	307	400	-	-	-
	PERS PENSION	211	21,265	21,625	22,783	31,180	-
	PERS IAP	212	17,909	11,442	19,675	21,758	-
	PERS UAL	213	26,178	28,780	29,827	35,010	-
	OPSRP PENSION	214	15,699	15,868	16,815	27,070	-
	SOCIAL SECURITY ADMINISTR	220	22,112	23,621	25,638	28,341	-
	WORKERS' COMPENSATION	231	518	735	3,650	4,030	-
	DEFERRED COMP ER	242	3,000	-	4,485	4,800	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	863	1,341	1,712	-
	CLASSIFIED INSURANCE	245	60,660	61,560	62,460	63,360	-
	ADMIN INSURANCE	249	40,732	25,598	27,791	32,805	-
	PROPERTY SERVICES	320	268	204	165	372	-
	RENTALS	324	6,093	6,148	8,655	7,655	-
	FUEL	326	2	2	-	-	-
	REIMBURSABLE STUDENT	331	-	26	-	-	-
	NON-REIMBURSABLE ST	332	21	-	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	POSTAGE	353	2,498	1,694	2,200	2,200	-	-
	PRINTING AND BINDING	355	222	762	800	800	-	-
	OTHER NON-INSTR PROF TECH	389	749	481	-	-	-	-
	SUPPLIES AND MATERIALS	410	3,121	2,424	6,500	6,500	-	-
	NON-CONSUMABLE ITEMS	460	47	260	220	220	-	-
	COMPUTER SOFTWARE	470	-	105	105	105	-	-
	DUES & FEES	640	690	151	-	-	-	-
			<b>521,260</b>	<b>518,288</b>	<b>568,249</b>	<b>638,390</b>	-	-
<b>OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>								
1002490616000000	SUPPLIES AND MATERIALS	410	1,774	1,699	2,300	2,300	-	-
<b>TOTAL OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>			<b>1,774</b>	<b>1,699</b>	<b>2,300</b>	<b>2,300</b>	-	-
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>								
1002542616000000	ELECTRICITY	325	86,570	86,921	98,983	101,952	-	-
	FUEL	326	116,217	111,653	116,685	118,186	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	2,000	-	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SRVCS</b>			<b>202,787</b>	<b>198,574</b>	<b>215,668</b>	<b>222,138</b>	-	-
<b>TECHNOLOGY SERVICES</b>								
1002660616000000	TELEPHONE	351	2,801	2,806	3,995	2,460	-	-
	COMPUTER SOFTWARE	470	-	66	-	-	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>2,801</b>	<b>2,872</b>	<b>3,995</b>	<b>2,460</b>	-	-
<b>TRANSFERS OF FUNDS</b>								
1005200616230000	FUND MODIFICATIONS	710	230,000	235,000	235,000	240,000	-	-
<b>TOTAL TRANSFERS OF FUNDS</b>			<b>230,000</b>	<b>235,000</b>	<b>235,000</b>	<b>240,000</b>	-	-
<b>TOTAL REQUIREMENTS: 000 - NO SUBJECT</b>			<b>1,199,822</b>	<b>1,213,477</b>	<b>1,268,151</b>	<b>1,360,136</b>	-	-
<b>TOTAL REQUIREMENTS - ELMIRA HIGH SCHOOL</b>			<b>3,182,299</b>	<b>3,308,427</b>	<b>3,504,336</b>	<b>3,534,212</b>	-	-

# **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 2025-2026 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$200,000 to the Textbook Fund, \$25,000 to the Technology Fund, \$10,000 to the District Maintenance Fund, and \$50,000 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

	2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed
Transfers	1,255,862	1,840,831	633,500	293,500
Other Uses of Funds	-	-	1,806,755	2,151,945
<b>TOTAL EXPENDITURES</b>	<b>1,255,862</b>	<b>1,840,831</b>	<b>2,440,255</b>	<b>2,445,445</b>

#### Budget/Service Level Changes:

- Decrease textbook fund transfer by \$50,000 from 24-25.
- Decrease maintenance reserve transfer by \$240,000 from 24-25.
- Decrease PERS reserve transfer by \$50,000 from 24-25.
- Ending Fund Balance budgeted in the amount of \$1,749,641 or 8.99% (policy recommends a minimum of 5%).

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

			2022/2023 Actual	2023/2204 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>TRANSFER OF FUNDS</b>								
1005200900000000	FUND MODIFICATIONS	710	1,255,862	1,840,831	633,500	293,500		
<b>TOTAL TRANSFERS OF FUNDS</b>			<b>1,255,862</b>	<b>1,840,831</b>	<b>633,500</b>	<b>293,500</b>	-	-
<b>OPERATING CONTINGENCY</b>								
1006110900000000	PLANNED RESERVE - NON DESIGNATED	810	-	-	382,942	402,304		
<b>TOTAL OPERATING CONTINGENCY</b>			-	-	<b>382,942</b>	<b>402,304</b>	-	-
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>								
1007000900000000	RESERVED FOR NEXT YEAR	820	-	-	1,423,813	1,749,641		
<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>			-	-	<b>1,423,813</b>	<b>1,749,641</b>	-	-
<b>TOTAL REQUIREMENTS - NON-OPERATING</b>			<b>1,255,862</b>	<b>1,840,831</b>	<b>2,440,255</b>	<b>2,445,445</b>	-	-

# **SPECIAL REVENUE FUND**



## **FERN RIDGE SCHOOL DISTRICT 28J**

### ***OTHER FUNDS – SPECIAL REVENUE FUND***

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#### ***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***

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**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***

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

##### ***Special Revenue-Misc. Grants:***

##### ***SIA:***

- *Movement occurred in 24-25, after budget adoption:*
  - *Classified IA (.05 FTE).*
- *25-26 Changes:*
  - *Classified IA (.55 FTE).*
  - *Licensed (.30 FTE).*

***Total (.90) FTE Change***

##### ***HSS***

- *Movement occurred in 24-25, after budget adoption:*
  - *Classified IA (.0583 FTE) ASPIRE to YTP balancing.*

***Total (.0583) FTE Change***

##### ***Athletics:***

- *Movement occurred in 24-25, after budget adoption:*
  - *Athletic Director .1850 FTE (.175 to .360).*

***Total .185 FTE Change***

***Total Special Revenue FTE Change: (.7733 FTE)***

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

		2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>RESOURCES</b>							
R1130	CONSTRUCTION EXCISE TAX	51,221	165,768	100,000	100,000	-	-
R1411	TRANS. FEES FROM INDIV.	-	587	-	-	-	-
R1500	EARNINGS ON INVESTMENTS	107,483	222,311	125,000	125,000	-	-
R1610	DAILY SALES REIMBURSEAB	149,708	143,279	150,000	155,000	-	-
R1630	SPECIAL FUNCTIONS	2,300	-	8,045	8,045	-	-
R1710	ADMISSION FEES	21,152	19,066	22,000	19,000	-	-
R1740	FEES	59,043	52,782	54,000	54,000	-	-
R1791	EHS REVENUE	258,634	200,605	201,724	201,724	-	-
R1792	FRMS REVENUE	17,867	13,891	13,450	13,450	-	-
R1793	VES REVENUE	6,821	3,885	6,254	6,254	-	-
R1794	EES REVENUE	8,890	2,558	6,471	6,471	-	-
R1920	CONT. DONATION PRIV SRC	69,486	86,208	85,150	135,057	-	-
R1943	SERVICES PROVIDED OTHER	1,896	1,514	-	-	-	-
R1960	RECOVER PY EXPENSES	-	(112)	-	-	-	-
R1990	MISCELLANEOUS	112,694	16,383	16,354	16,354	-	-
R3101	STATE SCHOOL FUND	712,691	800,857	812,999	925,048	-	-
R3299	OTHER RESTRICTED GRANTS	1,914,113	1,731,141	1,889,735	2,002,857	-	-
R4500	RESTRICTED FR FED GOV/S	2,003,717	2,548,479	1,663,820	1,124,994	-	-
R4541	NATIONAL SCHOOL LUNCH	299,439	323,869	609,722	554,965	-	-
R4542	NATIONAL SCHOOL BREAKFA	71,681	75,342	100,000	100,000	-	-
R4590	FEDERAL COMMODITIES	50,030	42,820	45,000	59,540	-	-
R4700	GRANTS FR FED/INTERMEDI	74,535	60,263	317,177	239,573	-	-
R5200	INTERFUND TRANSFERS	1,485,862	2,158,776	868,500	533,500	-	-
R5300	SALE OF FIXED ASSESTS	209,808	-	-	-	-	-
R5400	RESOURCES-BEG. FUND BAL	4,567,138	5,821,113	6,509,140	7,200,355	-	-
		<b>12,256,211</b>	<b>14,491,386</b>	<b>13,604,541</b>	<b>13,581,187</b>	-	-

**FOOD SERVICE**

<b>REQUIREMENTS</b>							
2013100501000000	PROPERTY SERVICES	320	-	-	5,000	5,000	-
	REPAIRS & MAINTENANCE	322	13,368	25,584	25,000	20,000	-
	FUEL	326	1,045	897	1,325	1,325	-
	TELEPHONE	351	-	-	600	600	-
	POSTAGE	353	317	334	600	600	-
	PRINTING AND BINDING	355	-	-	500	500	-
	DATA PROCESS	386	-	4,625	-	-	-
	OTHER NON-INSTR PROF TECH	389	1,520	1,740	1,400	1,400	-

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

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OTHER GEN PROF, TECH SRVS	390	446,537	520,037	884,722	999,457	-	-
	SUPPLIES AND MATERIALS	410	408	-	600	600	-	-
	FOOD	450	50,030	42,820	57,250	69,368	-	-
	NON-CONSUMABLE ITEMS	460	9,976	2,094	10,000	10,000	-	-
	COMPUTER SOFTWARE	470	-	-	700	700	-	-
	COMPUTER HARDWARE	480	658	660	12,000	12,000	-	-
	DEPRECIABLE EQUIPMENT	540	6,489	21,329	171,570	20,000	-	-
	INITIAL & ADDITNL EQUIP	541	-	20,649	-	-	-	-
	DUES & FEES	640	1,487	2,309	5,000	-	-	-
TOTAL FOOD SERVICE REQUIREMENTS			531,835	643,077	1,176,267	1,141,550	-	-
TOTAL FOOD SERVICE REQUIREMENTS			531,835	643,077	1,176,267	1,141,550	-	-
<b>SPECIAL REVENUE ELEMENTARY EXTRACURRICULAR</b>								
<b>REQUIREMENTS</b>								
2021111179000000	SUPPLIES AND MATERIALS	410	3,631	910	1,846	1,846	-	-
	TEXTBOOKS	420	-	735	-	-	-	-
	NON-CONSUMABLE ITEMS	460	926	-	2,000	2,000	-	-
TOTAL ELMIRA ELEMENTARY PROGRAMS			4,556	1,645	3,846	3,846	-	-
2021111346000000	INSTRUCTION SERVICES	311	-	2,540	5,245	5,245	-	-
	SUPPLIES AND MATERIALS	410	-	309	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	-	563	563	-	-
TOTAL VENETA ELEMENTARY PROGRAMS			-	2,849	5,808	5,808	-	-
2021113179000000	INSTRUCTION SERVICES	311	-	2,400	-	-	-	-
	OTHER NON-INSTR PR	389	50	-	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	1,000	1,000	-	-
	SUPPLIES AND MATERIALS	410	998	1,023	500	500	-	-
	NON-CONSUMABLE ITEMS	460	-	-	343	343	-	-
	COMPUTER SOFTWARE	470	161	-	500	500	-	-
TOTAL ELMIRA ELEMENTARY EXTRACURRICULAR			1,209	3,423	2,343	2,343	-	-
2021113346000000	OTHER NON-INSTR PR	389	50	-	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	1,000	1,000	-	-
	SUPPLIES AND MATERIALS	410	1,813	1,748	750	750	-	-
	NON-CONSUMABLE ITEMS	460	-	-	1,099	1,099	-	-
TOTAL VENETA ELEMENTARY EXTRACURRICULAR			1,863	1,748	2,849	2,849	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2021122182000000	SUPPLIES AND MATERIALS	410	-	1,783	2,534	2,534	-	-
	SUPPLIES AND MATERIALS	410	567	-	-	-	-	-
<b>TOTAL MIDDLE SCHOOL EXTRACURRICULAR</b>			<b>567</b>	<b>1,783</b>	<b>2,534</b>	<b>2,534</b>	-	-
2021132616000000	SUPPLIES AND MATERIALS	410	-	-	2,080	2,080	-	-
<b>TOTAL HIGH SCHOOL EXTRACURRICULAR</b>			-	-	<b>2,080</b>	<b>2,080</b>	-	-
2021210179000000	LICENSED SALAIRES	111	0	0	1733	1840		
	ADDITIONAL SALARY	130	-	432	-	-	-	-
	PERS IAP	212	-	26	104	110	-	-
	PERS UAL	213	-	39	154	174	-	-
	OPSRP PENSION	214	-	45	182	265	-	-
	SOCIAL SECURITY ADMINISTR	220	-	32	133	141	-	-
	WORKERS' COMPENSATION	231	-	1	19	20	-	-
	LICENSED INSURANCE	241	-	-	563	578		
	PMFLI	243	-	1	7	8	-	-
	INSTRUCTION SERVICES	311	-	2,400	2,357	2,116	-	-
	SUPPLIES AND MATERIALS	410	314	2,924	-	-	-	-
	LIBRARY BOOKS	430	-	688	-	-	-	-
	PERIODICALS	440	2,367	-	-	-	-	-
	DUES & FEES	640	65	85	-	-	-	-
<b>TOTALE ELMIRA ELEMENTARY TALENTED AND GIFTED</b>			<b>2,746</b>	<b>6,674</b>	<b>5,252</b>	<b>5,252</b>	-	-
2021210346000000	LICENSED SALAIRES	111	-	-	1733	1840		
	PERS IAP	212	-	-	104	110	-	-
	PERS UAL	213	-	-	154	174	-	-
	OPSRP PENSION	214	-	-	182	265	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	133	141	-	-
	WORKERS' COMPENSATION	231	-	-	19	20	-	-
	LICENSED INSURANCE	241	-	-	563	578		
	PMFLI	243	-	-	7	8		
	INSTRUCTION SERVICES	311	3,400	3,400	3,978	3,737	-	-
	SUPPLIES AND MATERIALS	410	667	3,223	-	-	-	-
	PERIODICALS	440	1,943	-	-	-	-	-
	NON-CONSUMABLE ITE	460	-	529	-	-	-	-
	DUES & FEES	640	-	35	-	-	-	-
<b>TOTAL VENETA ELEMENTARY TALENTED AND GIFTED</b>			<b>6,011</b>	<b>7,186</b>	<b>6,873</b>	<b>6,873</b>	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2021210182000000	LICENSED SALAIRES	111	-	-	1733	1840		
	PERS IAP	212	-	-	104	110		
	PERS UAL	213	-	-	154	174		
	OPSRP PENSION	214	-	-	182	265		
	SOCIAL SECURITY ADMINISTR	220	-	-	133	141		
	WORKERS' COMPENSATION	231	-	-	19	20		
	LICENSED INSURANCE	241	-	-	563	578		
	PMFLI	243	-	-	7	8		
	INSTRUCTION SERVICES	311	-	-	14,463	14,222	-	-
	SUPPLIES AND MATERIALS	410	-	1,233	-	-	-	-
	DUES & FEES	640	-	575	-	-	-	-
<b>TOTAL MIDDLE SCHOOL TALENTED AND GIFTED</b>			-	<b>1,808</b>	<b>17,358</b>	<b>17,358</b>	-	-
2021210616000000	LICENSED SALAIRES	111	-	-	1733	1840		
	PERS IAP	212	-	-	104	110	-	-
	PERS UAL	213	-	-	154	174	-	-
	OPSRP	214	-	-	182	265	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	133	141	-	-
	WORKERS' COMPENSATION	231	-	-	19	20	-	-
	LICENSED INSURANCE	241	-	-	563	578		
	PMFLI	243	-	-	7	8		
	INSTRUCTION SERVICES	311	-	-	13,405	13,164	-	-
	FUEL	326	44	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	117	-	-	-	-	-
	TRAVEL	340		1,406	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,637	182	-	-	-	-
	LIBRARY	430	-	148	-	-	-	-
	DUES & FEES	640	-	520	-	-	-	-
<b>TOTAL HIGH SCHOOL TALENTED AND GIFTED</b>			<b>1,798</b>	<b>2,255</b>	<b>16,300</b>	<b>16,300</b>	-	-
2022110000000000	SUPPLIES AND MATERIALS	410	325	-	2,196	-	-	-
<b>Subtotal Ditric</b>			<b>325</b>	-	<b>2,196</b>	-	-	-
2022110179000000	SUPPLIES AND MATERIALS	410	-	785	-	1,098	-	-
<b>Subtotal Elmira Elementary</b>			-	<b>785</b>	-	<b>1,098</b>	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2022110182000000	SUPPLIES AND MATERIALS	410	-	913	-	-	-	-
	NON-CONSUMABLES	460	-	87	-	-	-	-
<b>Subtotal Fern Ridge Middle School</b>			-	<b>1,000</b>	-	-	-	-
2022110346000000	SUPPLIES AND MATERIALS	410	-	910	-	1,098	-	-
<b>Subtotal Veneta Elementary</b>			-	<b>910</b>	-	<b>1,098</b>	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			<b>325</b>	<b>2,695</b>	<b>2,196</b>	<b>2,196</b>	-	-
2022120616000000	FUEL	326	25	20	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	123	83	-	-	-	-
	TRAVEL	340	34	110	-	-	-	-
	SUPPLIES AND MATERIALS	410	398	897	17,095	17,095	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>581</b>	<b>1,110</b>	<b>17,095</b>	<b>17,095</b>	-	-
2022210000000000	SUBSTITUTES-LICENSE	121	201	-	-	-	-	-
	PERS PENSION	211	28	-	-	-	-	-
	PERS UAL	213	18	-	-	-	-	-
	SOCIAL SECURITY ADM	220	15	-	-	-	-	-
	WORKERS COMP	231	1	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	3,528	3,528	-	-
<b>TOTAL IMPROVEMENT OF INSTRUCTION SERVICES</b>			<b>263</b>	-	<b>3,528</b>	<b>3,528</b>	-	-
2022220000000000	LIBRARY BOOKS	430	-	-	1,054	1,000	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			-	-	<b>1,054</b>	<b>1,000</b>	-	-
2022240182000000	SUBSTITUTES-LICENSE	121	-	206	-	-	-	-
	PERS PENSION	211	-	14	-	-	-	-
	PERS UAL	213	-	19	-	-	-	-
	SOCIAL SECURITY ADM	220	-	16	-	-	-	-
	WORKERS COMP	231	-	1	-	-	-	-
	PFMLI	243	-	0	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	559	-	-	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			-	<b>815</b>	-	-	-	-
2022410179000000	OTHER NON-INSTR PROF TECH	389	-	-	1,000	1,000	-	-
	SUPPLIES AND MATERIALS	410	2,236	-	1,000	1,000	-	-
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES EE</b>			<b>2,236</b>	-	<b>2,000</b>	<b>2,000</b>	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2022410346000000	INST. PROF. TECH SERVICES	310	-	-	1,500	1,500	-	-
	SUPPLIES AND MATERIALS	410	2,328	2,760	2,879	2,879	-	-
	PERIODICALS	440	-	-	-	-	-	-
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES VE</b>			<b>2,328</b>	<b>2,760</b>	<b>4,379</b>	<b>4,379</b>	-	-
2022410182000000	SUPPLIES AND MATERIALS	410	102	166	1,000	1,000	-	-
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES FRMS</b>			<b>102</b>	<b>166</b>	<b>1,000</b>	<b>1,000</b>	-	-
2022410616000000	SUPPLIES AND MATERIALS	410	452	480	3,500	3,500	-	-
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES EHS</b>			<b>452</b>	<b>480</b>	<b>3,500</b>	<b>3,500</b>	-	-
2022550346000000	FUEL	326	10	4	2,000	2,000	-	-
	NON-REIMBURSABLE STUDENT	332	231	146	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION</b>			<b>241</b>	<b>150</b>	<b>2,000</b>	<b>2,000</b>	-	-
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	-	5,000	5,000	-	-
<b>TOTAL OTHER STAFF SERVICES</b>			<b>1,629</b>	-	<b>5,000</b>	<b>5,000</b>	-	-
2023300000000000	PROPERTY SERVICES	320	121	-	1,000	1,000	-	-
	OTHER GEN PROF, TEC	390	-	9,704	-	-	-	-
	SUPPLIES AND MATERIALS	410	370	2,234	4,000	4,000	-	-
	NON-CONSUMABLE	460	-	-	1,000	1,000	-	-
	DUES & FEES	640	-	-	10,000	10,000	-	-
<b>Subtotal misc. community services</b>			<b>491</b>	<b>11,938</b>	<b>16,000</b>	<b>16,000</b>	-	-
2023390616000000	SUPPLIES AND MATERIALS	410	-	37,800	20,000	20,000	-	-
<b>Subtotal Christian Trust</b>			-	<b>37,800</b>	<b>20,000</b>	<b>20,000</b>	-	-
2023390616000101	SUPPLIES AND MATERIALS	410	-	-	150	150	-	-
<b>Subtotal Roberts Trust</b>			-	-	<b>150</b>	<b>150</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2023390616000110	SUPPLIES AND MATERIALS	410	17,834	-	40,000	40,000	-	-
<b>Subtotal Montgomery Trust</b>			<b>17,834</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
2023390616000111	SUPPLIES AND MATERIALS	410	-	-	20,000	20,000	-	-
<b>Subtotal Swanson Trust</b>			<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY SERVICE</b>			<b>18,325</b>	<b>49,738</b>	<b>96,150</b>	<b>96,150</b>	<b>-</b>	<b>-</b>
<b>TOTAL SPECIAL REVENUE REQUIREMENTS</b>			<b>45,232</b>	<b>87,285</b>	<b>203,144</b>	<b>203,091</b>	<b>-</b>	<b>-</b>
<b>TEXTBOOKS ELEMENTARY</b>								
<b>REQUIREMENTS</b>								
2031111000000000	TEXTBOOKS	420	-	144,495	125,000	83,591	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>-</b>	<b>144,495</b>	<b>125,000</b>	<b>83,591</b>	<b>-</b>	<b>-</b>
2031121000000000	TEXTBOOKS	420	-	-	62,500	50,399	-	-
	COMPUTER SOFTWARE	470	514	552	-	-	-	-
<b>TOTAL MIDDLE/JUNIOR HIGH PROGRAMS</b>			<b>514</b>	<b>552</b>	<b>62,500</b>	<b>50,399</b>	<b>-</b>	<b>-</b>
2031131000000000	TEXTBOOKS	420	-	3,137	62,500	66,010	-	-
	COMPUTER SOFTWARE	470	514	2,052	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>514</b>	<b>5,189</b>	<b>62,500</b>	<b>66,010</b>	<b>-</b>	<b>-</b>
<b>TOTAL TEXT BOOK REQUIREMENTS</b>			<b>1,027</b>	<b>150,235</b>	<b>250,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
<b>GENERAL ATHLETICS</b>								
<b>REQUIREMENTS</b>								
2041132616230000	ADMINISTRATORS	113	9,272	10,884	17,633	-	-	-
	CONFIDENTIAL	114	-	-	5,423	5,640	-	-
	SUBSTITUTES-LICENSED	121	3,618	2,579	3,465	3,465	-	-
	SUBSTITUTES-CLASSIFIED	122	48	-	-	-	-	-
	ADDITIONAL SALARY	130	5,846	6,401	6,786	31,131	-	-
	PERS PENSION	211	433	165	664	874	-	-
	PERS IAP	212	903	1,012	1,791	2,206	-	-
	PERS UAL	213	1,643	1,778	2,964	3,802	-	-
	OPSRP PENSION	214	1,677	1,884	2,984	5,086	-	-
	SOCIAL SECURITY ADMINISTR	220	1,425	1,476	2,548	3,078	-	-
	WORKERS' COMPENSATION	231	54	56	473	1,025	-	-



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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	LICENSED INSURANCE	241	-	-	-	8,316	-	-
	DEFERRED COMP ER	242	-	-	375	384	-	-
	PAID FAMILY MEDIAL LEAVE IN	243	-	55	133	187	-	-
	ADMIN INSURANCE	249	2,330	2,914	4,134	-	-	-
	REPAIRS & MAINTENANCE	322	251	1,924	2,500	2,500	-	-
	RENTALS	324	-	5,272	4,000	-	-	-
	FUEL	326	9,653	9,410	15,000	14,000	-	-
	NON-REIMBURSABLE STUDENT	332	24,501	27,544	26,250	28,000	-	-
	TRAVEL	340	2,074	787	1,000	1,000	-	-
	OTHER NON-INSTR PROF TECH	389	1,115	1,898	3,680	3,500	-	-
	OTHER GEN PROF, TEC	390	-	148	150	150	-	-
	SUPPLIES AND MATERIALS	410	5,838	7,212	7,500	7,000	-	-
	NON-CONSUMABLE ITEMS	460	3,716	3,545	5,000	5,279	-	-
	COMPUTER HARDWARE	480	-	193	250	200	-	-
	DUES & FEES	640	1,802	1,800	2,000	2,000	-	-
<b>TOTAL GENERAL ATHLETICS</b>			<b>76,199</b>	<b>88,936</b>	<b>116,703</b>	<b>128,823</b>	-	-
2041132616230010	ADDITIONAL SALARY	130	19,073	20,271	20,568	19,031	-	-
	PERS PENSION	211	1,791	1,864	2,295	686	-	-
	PERS IAP	212	579	636	623	578	-	-
	PERS UAL	213	1,669	1,845	1,831	1,798	-	-
	OPSRP PENSION	214	668	325	358	2,182	-	-
	SOCIAL SECURITY ADMINISTR	220	1,453	1,543	1,573	1,456	-	-
	WORKERS' COMPENSATION	231	54	58	231	213	-	-
	PAID FAMILY MEDIAL LEAVE IN	243	-	67	82	89	-	-
	REPAIRS & MAINTENANCE	322	312	322	480	500	-	-
	RENTALS	324	6,250	7,500	7,500	7,500	-	-
	OTHER GEN PROF, TECH SRVS	390	3,053	3,875	5,100	5,000	-	-
	SUPPLIES AND MATERIALS	410	-	4,128	1,400	1,500	-	-
	NON-CONSUMABLE ITEMS	460	10,209	3,224	1,000	9,000	-	-
	DUES & FEES	640	85	95	100	100	-	-
<b>TOTAL FOOTBALL</b>			<b>45,196</b>	<b>45,751</b>	<b>43,141</b>	<b>49,633</b>	-	-
2041132616230011	ADDITIONAL SALARY	130	3,673	4,007	4,374	5,054	-	-
	PERS IAP	212	-	-	262	303	-	-
	PERS UAL	213	321	365	389	478	-	-
	OPSRP PENSION	214	-	-	461	729	-	-
	SOCIAL SECURITY ADMINISTR	220	281	307	335	387	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	WORKERS' COMPENSATION	231	10	11	49	56	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	13	17	23	-	-
	RENTALS	324	-	161	250	200	-	-
	OTHER GEN PROF, TECH SRVS	390	1,334	1,729	4,389	3,500	-	-
	SUPPLIES AND MATERIALS	410	-	330	350	350	-	-
	NON-CONSUMABLE ITEMS	460	-	-	4,232	3,000	-	-
	DUES & FEES	640	85	160	175	175	-	-
<b>TOTAL GIRLS SOCCER</b>			<b>5,705</b>	<b>7,083</b>	<b>15,283</b>	<b>14,255</b>	-	-
2041132616230012	ADDITIONAL SALARY	130	4,459	3,644	3,969	4,582	-	-
	PERS PENSION	211	620	-	-	-	-	-
	PERS UAL	213	390	332	353	433	-	-
	OPSRP PENSION	214	-	-	418	661	-	-
	SOCIAL SECURITY ADMINISTR	220	341	279	304	351	-	-
	WORKERS' COMPENSATION	231	13	10	44	51	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	12	16	21	-	-
	RENTALS	324	-	161	250	200	-	-
	OTHER GEN PROF, TECH SRVS	390	1,177	1,729	4,389	3,500	-	-
	SUPPLIES AND MATERIALS	410	-	392	350	350	-	-
	NON-CONSUMABLE ITEMS	460	-	-	4,232	3,000	-	-
	DUES & FEES	640	85	160	175	175	-	-
<b>TOTAL BOYS SOCCER</b>			<b>7,085</b>	<b>6,719</b>	<b>14,500</b>	<b>13,324</b>	-	-
2041132616230013	ADDITIONAL SALARY	130	6,616	7,103	7,750	6,991	-	-
	PERS IAP	212	397	426	159	157	-	-
	PERS UAL	213	579	646	690	661	-	-
	OPSRP PENSION	214	714	748	816	1,008	-	-
	SOCIAL SECURITY ADMINISTR	220	506	543	593	535	-	-
	WORKERS' COMPENSATION	231	20	21	86	78	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	31	33	-	-
	OTHER GEN PROF, TECH SRVS	390	2,359	24	4,772	4,500	-	-
	SUPPLIES AND MATERIALS	410	82	2,548	50	100	-	-
	NON-CONSUMABLE ITEMS	460	108	188	2,360	2,000	-	-
	DUES & FEES	640	311	995	700	700	-	-
<b>TOTAL VOLLEYBALL</b>			<b>11,692</b>	<b>13,243</b>	<b>18,007</b>	<b>16,763</b>	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2041132616230014	ADDITIONAL SALARY	130	9,216	9,585	10,132	9,896	-	-
	PERS PENSION	211	827	827	1,355	1,177	-	-
	PERS IAP	212	357	371	386	401	-	-
	PERS UAL	213	806	872	902	935	-	-
	OPSRP PENSION	214	-	358	-	463	-	-
	SOCIAL SECURITY ADMINISTR	220	705	733	775	757	-	-
	WORKERS' COMPENSATION	231	26	27	112	110	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	32	41	46	-	-
	OTHER GEN PROF, TECH SRVS	390	3,942	4,038	7,885	7,800	-	-
	SUPPLIES AND MATERIALS	410	-	-	100	100	-	-
	NON-CONSUMABLE ITEMS	460	-	3,600	200	150	-	-
	DUES & FEES	640	85	95	100	100	-	-
<b>TOTAL GIRLS BASKETBALL</b>			<b>15,964</b>	<b>20,538</b>	<b>21,988</b>	<b>21,935</b>	-	-
2041132616230015	ADDITIONAL SALARY	130	10,967	11,980	13,061	13,471	-	-
	PERS UAL	213	960	1,090	1,162	1,273	-	-
	SOCIAL SECURITY ADMINISTR	220	839	916	999	1,031	-	-
	WORKERS' COMPENSATION	231	31	34	147	151	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	40	52	61	-	-
	OTHER GEN PROF, TECH SRVS	390	4,360	5,319	7,885	7,800	-	-
	SUPPLIES AND MATERIALS	410	-	-	100	100	-	-
	NON-CONSUMABLE ITEMS	460	-	3,600	200	150	-	-
	DUES & FEES	640	585	95	100	100	-	-
<b>TOTAL BOYS BASKETBALL</b>			<b>17,741</b>	<b>23,074</b>	<b>23,706</b>	<b>24,137</b>	-	-
2041132616230016	ADDITIONAL SALARY	130	9,512	10,050	9,832	9,896	-	-
	PERS PENSION	211	893	894	860	1,177	-	-
	PERS IAP	212	-	-	386	401	-	-
	PERS UAL	213	832	915	875	935	-	-
	SOCIAL SECURITY ADMINISTR	220	728	769	752	757	-	-
	WORKERS' COMPENSATION	231	27	28	109	110	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	33	39	46	-	-
	OTHER GEN PROF, TECH SRVS	390	193	250	1,422	1,400	-	-
	SUPPLIES AND MATERIALS	410	-	474	200	150	-	-
	NON-CONSUMABLE ITEMS	460	-	3,182	6,570	3,500	-	-
	DUES & FEES	640	3,386	3,646	3,500	3,500	-	-
<b>TOTAL WRESTLING</b>			<b>15,570</b>	<b>20,241</b>	<b>24,545</b>	<b>21,872</b>	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2041132616230017	ADDITIONAL SALARY	130	6,821	7,345	8,128	8,060	-	-
	PERS IAP	212	140	25	-	-	-	-
	PERS UAL	213	597	668	723	762	-	-
	OPSRP PENSION	214	252	45	-	397	-	-
	SOCIAL SECURITY ADMINISTR	220	522	561	622	617	-	-
	WORKERS' COMPENSATION	231	20	21	91	90	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	24	33	36	-	-
	RENTALS	324	404	-	500	500	-	-
	OTHER GEN PROF, TECH SRVS	390	2,666	391	5,661	5,500	-	-
	SUPPLIES AND MATERIALS	410	516	3,593	500	500	-	-
	NON-CONSUMABLE ITEMS	460	3,038	404	200	4,500	-	-
	DUES & FEES	640	85	95	100	100	-	-
<b>TOTAL BASEBALL</b>			<b>15,060</b>	<b>13,172</b>	<b>16,558</b>	<b>21,062</b>	-	-
2041132616230018	ADDITIONAL SALARY	130	7,326	6,873	7,496	7,333	-	-
	PERS IAP	212	-	146	-	-	-	-
	PERS UAL	213	641	625	667	693	-	-
	OPSRP PENSION	214	-	255	-	397	-	-
	SOCIAL SECURITY ADMINISTR	220	560	522	573	561	-	-
	WORKERS' COMPENSATION	231	21	20	85	82	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	23	30	34	-	-
	RENTALS	324	404	399	500	500	-	-
	OTHER GEN PROF, TECH SRVS	390	2,560	3,212	5,661	5,500	-	-
	SUPPLIES AND MATERIALS	410	63	-	500	500	-	-
	NON-CONSUMABLE ITEMS	460	-	2,682	200	200	-	-
	DUES & FEES	640	1,835	95	100	100	-	-
<b>TOTAL SOFTBALL</b>			<b>13,410</b>	<b>14,852</b>	<b>15,812</b>	<b>15,900</b>	-	-
2041132616230019	ADDITIONAL SALARY	130	17,584	18,392	18,964	19,532	-	-
	PERS PENSION	211	707	743	1,626	1,120	-	-
	PERS IAP	212	849	889	1,402	1,708	-	-
	PERS UAL	213	1,539	1,616	1,688	1,846	-	-
	OPSRP PENSION	214	978	974	717	1,899	-	-
	SOCIAL SECURITY ADMINISTR	220	1,337	1,348	1,451	1,494	-	-
	WORKERS' COMPENSATION	231	52	53	211	219	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	58	76	90	-	-
	RENTALS	324	-	-	350	250	-	-
	OTHER GEN PROF, TECH SRVS	390	80	135	200	200	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SUPPLIES AND MATERIALS	410	-	146	500	250	-	-
	NON-CONSUMABLE ITEMS	460	6,347	-	500	6,000	-	-
	DUES & FEES	640	807	1,495	1,500	1,500	-	-
<b>TOTAL TRACK</b>			<b>30,279</b>	<b>25,850</b>	<b>29,185</b>	<b>36,108</b>	-	-
2041132616230020	ADDITIONAL SALARY	130	4,247	5,008	4,818	5,571	-	-
	PERS PENSION	211	-	-	644	-	-	-
	PERS IAP	212	255	300	289	334	-	-
	PERS UAL	213	372	456	429	526	-	-
	OPSRP PENSION	214	458	527	-	803	-	-
	SOCIAL SECURITY ADMINISTR	220	325	383	369	426	-	-
	WORKERS' COMPENSATION	231	12	14	54	62	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	17	19	27	-	-
	OTHER GEN PROF, TECH SRVS	390	95	135	150	150	-	-
	SUPPLIES AND MATERIALS	410	-	-	250	200	-	-
	NON-CONSUMABLE ITEMS	460	-	-	200	1,000	-	-
	DUES & FEES	640	1,002	1,064	1,500	1,500	-	-
<b>TOTAL CROSS COUNTRY</b>			<b>6,766</b>	<b>7,905</b>	<b>8,722</b>	<b>10,599</b>	-	-
2041132616230021	ADDITIONAL SALARY	130	-	4,241	4,629	5,054	-	-
	PERS IAP	212	-	254	278	303	-	-
	PERS UAL	213	-	386	412	478	-	-
	OPSRP PENSION	214	-	447	487	729	-	-
	SOCIAL SECURITY ADMINISTR	220	-	310	354	387	-	-
	WORKERS' COMPENSATION	231	-	13	142	155	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	13	19	22	-	-
	NON-CONSUMABLE ITEMS	460	-	4,977	-	-	-	-
	DUES & FEES	640	200	-	2,620	3,500	-	-
<b>TOTAL CHEER</b>			<b>200</b>	<b>10,641</b>	<b>8,941</b>	<b>10,628</b>	-	-
2041132616230024	ADDITIONAL SALARY	130	-	-	1,530	1,591	-	-
	PERS PENSION	211	-	-	205	280	-	-
	PERS IAP	212	-	-	92	95	-	-
	PERS UAL	213	-	-	136	150	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	117	122	-	-
	WORKERS' COMPENSATION	231	-	-	18	18	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	6	8	-	-
	DUES & FEES	640	-	-	500	500	-	-
<b>TOTAL UNIFIED BASKETBALL</b>			-	-	<b>2,604</b>	<b>2,764</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2046110616000000	RESERVED FOR NEXT YEAR	815	-	-	35,000	17,500	-	-
<b>TOTAL UNAPPROPRIATED FUND BALANCE</b>			-	-	<b>35,000</b>	<b>17,500</b>	-	-
2047000900000000	RESERVED FOR NEXT YEAR	820	-	-	50,000	15,500	-	-
<b>TOTAL UNAPPROPRIATED FUND BALANCE</b>			-	-	<b>50,000</b>	<b>15,500</b>	-	-
<b>TOTAL ATHLETICS REQUIREMENTS</b>			<b>260,867</b>	<b>298,005</b>	<b>444,695</b>	<b>420,803</b>	-	-
<b>VENETA ELEMENTARY STUDENT BODY REQUIREMENTS</b>								
2051113346000000	SUPPLIES AND MATERIALS	410	8,421	4,042	7,613	7,613	-	-
<b>TOTAL ELEMENTARY EXTRACURRICULAR</b>			<b>8,421</b>	<b>4,042</b>	<b>7,613</b>	<b>7,613</b>	-	-
<b>TOTAL VENETA STUDENT BODY REQUIREMENTS</b>			<b>8,421</b>	<b>4,042</b>	<b>7,613</b>	<b>7,613</b>	-	-
<b>ELMIRA HIGH SCHOOL STUDENT BODY REQUIREMENTS</b>								
2061132616000000	SUPPLIES AND MATERIALS	410	184,686	226,070	468,971	468,971	-	-
<b>TOTAL HIGH SCHOOL EXTRACURRICULAR</b>			<b>184,686</b>	<b>226,070</b>	<b>468,971</b>	<b>468,971</b>	-	-
<b>TOTAL ELMIRA HIGH SCHOOL STUDENT BODY REQUIREMENTS</b>			<b>184,686</b>	<b>226,070</b>	<b>468,971</b>	<b>468,971</b>	-	-
<b>OUTDOOR SCHOOL FUND REQUIREMENTS</b>								
2071113000000000	SUBSTITUTES-LICENSED	121	2,513	2,373	4,331	4,331	-	-
	SUBSTITUTES-CLASSIFIED	122	-	-	-	-	-	-
	ADDITIONAL SALARY	130	9,000	11,470	2,000	14,000	-	-
	PERS PENSION	211	682	661	579	762	-	-
	PERS IAP	212	356	484	120	840	-	-
	PERS UAL	213	1,001	1,259	563	1,732	-	-
	OPSRP PENSION	214	683	936	211	2,019	-	-
	SOCIAL SECURITY ADMINISTR	220	870	1,049	484	1,402	-	-
	WORKERS' COMPENSATION	231	32	39	71	202	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	45	25	85	-	-
	INSTRUCTION SERVICE	311	4,200	3,000	-	3,000	-	-
	PROPERTY SERVICES	320	7,020	4,399	35,578	5,000	-	-
	FUEL	326	233	167	250	250	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	REIMBURSABLE STUDENT TRAN	331	452	352	450	450	-	-
	TRAVEL	340	215	192	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	5,500	5,800	5,000	5,000	-	-
	SUPPLIES AND MATERIALS	410	1,960	1,930	2,000	2,000	-	-
	GRANT INDIRECT CHARGES	690	500	500	500	500	-	-
<b>TOTAL ELEMENTARY EXTRACURRICULAR</b>			<b>35,218</b>	<b>34,656</b>	<b>52,162</b>	<b>41,573</b>	-	-
2072240000000000	OTHER GEN PROF, TECH SRVS	390	-	250	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF</b>			-	<b>250</b>	-	-	-	-
2075200000000000	FUND MODIFICATIONS	710	-	-	-	7,360.00	-	-
<b>TOTAL TRANSFER OF FUNDS</b>			-	-	-	<b>7,360.00</b>	-	-
<b>TOTAL OUTDOOR SCHOOL REQUIREMENTS</b>			<b>35,218</b>	<b>34,906</b>	<b>52,162</b>	<b>48,933</b>	-	-
<b>ELMIRA ELEMENTARY STUDENT BODY</b>								
<b>REQUIREMENTS</b>								
2081113179000000	SUPPLIES AND MATERIALS	410	9,284	5,820	6,164	6,164	-	-
<b>TOTAL ELEMENTARY EXTRACURRICULAR</b>			<b>9,284</b>	<b>5,820</b>	<b>6,164</b>	<b>6,164</b>	-	-
			<b>9,284</b>	<b>5,820</b>	<b>6,164</b>	<b>6,164</b>	-	-
<b>TOTAL ELMIRA ELEMENTARY STUDENT BODY REQUIREMENTS</b>								
<b>FERN RIDGE MIDDLE SCHOOL STUDENT BODY</b>								
<b>REQUIREMENTS</b>								
2091122182000000	SUPPLIES AND MATERIALS	410	14,747	18,407	55,556	55,556	-	-
<b>TOTAL MIDDLE SCHOOL EXTRACURRICULAR</b>			<b>14,747</b>	<b>18,407</b>	<b>55,556</b>	<b>55,556</b>	-	-
<b>TOTAL FRMS STUDENT BODY REQUIREMENTS</b>			<b>14,747</b>	<b>18,407</b>	<b>55,556</b>	<b>55,556</b>	-	-
<b>GENYOUTH GRANT</b>								
<b>REQUIREMENTS</b>								
2111111000000000	NON-CONSUMABLE ITEMS	460	1,449	-	-	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>1,449</b>	-	-	-	-	-
2113100501000000	REPAIRS & MAINTENANCE	322	-	758	-	-	-	-
<b>TOTAL FOOD SERVICE</b>			-	<b>758</b>	-	-	-	-
<b>TOTAL CONT. DONATION PRIV SERVICE REQUIREMENTS</b>			<b>1,449</b>	<b>758</b>	-	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
			<b>ESSER II</b>					
<b>REQUIREMENTS</b>								
2132130000000000	SUPPLIES AND MATERIALS	410	1,497	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	49	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	59	-	-	-	-	-
<b>TOTAL HEALTH SERVICES</b>			<b>1,605</b>	-	-	-	-	-
2132542000000000	OTHER NON-INSTR PRO	389	38,453	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	15,930	-	-	-	-	-
	OTHER CAPITAL OUTLA	590	26,409	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,457	-	-	-	-	-
<b>TOTAL CARE &amp; UPKEEP BUILDINGS</b>			<b>82,248</b>	-	-	-	-	-
2132550000000000	REIMBURSABLE STUDENT	331	22	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1	-	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION</b>			<b>23</b>	-	-	-	-	-
<b>TOTAL ESSER II GRANT REQUIREMENTS</b>			<b>83,876</b>	-	-	-	-	-
			<b>ESSER III</b>					
<b>REQUIREMENTS</b>								
2141111179000000	LICENSED SALARIES	111	13,002	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	302	-	-	-	-	-
	ADDITIONAL SALARY	130	136	863	-	-	-	-
	PERS PENSION	211	42	-	-	-	-	-
	PERS IAP	212	788	52	-	-	-	-
	PERS UAL	213	1,176	79	-	-	-	-
	OPSRP PENSION	214	1,418	91	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,028	66	-	-	-	-
	WORKERS' COMPENSATION	231	39	2	-	-	-	-
	LICENSED INSURANCE	241	4,437	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	3	-	-	-	-
	SUPPLIES AND MATERIALS	410	101	-	-	-	-	-
	TEXTBOOKS	420	-	-	28,000	-	-	-
	COMPUTER SOFTWARE	470	650	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	876	40	1,061	-	-	-
<b>TOTAL ELMIRA ELEMENTARY</b>			<b>23,996</b>	<b>1,196</b>	<b>29,061</b>	-	-	-



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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2141111346000000	LICENSED SALARIES	111	71,604	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	1,508	-	-	-	-	-
	ADDITIONAL SALARY	130	460	1,458	-	-	-	-
	PERS PENSION	211	210	60	-	-	-	-
	PERS IAP	212	4,324	87	-	-	-	-
	PERS UAL	213	6,438	133	-	-	-	-
	OPSRP PENSION	214	7,776	106	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	5,628	110	-	-	-	-
	WORKERS' COMPENSATION	231	212	4	-	-	-	-
	LICENSED INSURANCE	241	25,738	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	5	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,599	-	-	-	-	-
	TEXTBOOKS	420	-	-	28,000	-	-	-
	COMPUTER SOFTWARE	470	650	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	4,781	69	1,061	-	-	-
<b>TOTAL VENETA ELEMENTARY</b>			<b>130,927</b>	<b>2,031</b>	<b>29,061</b>	-	-	-
2141121182000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	ADDITIONAL SALARY	130	2,162	1,906	-	-	-	-
	PERS PENSION	211	91	34	-	-	-	-
	PERS IAP	212	130	101	-	-	-	-
	PERS UAL	213	189	173	-	-	-	-
	OPSRP PENSION	214	162	173	-	-	-	-
	SOCIAL SECURITY ADMIN	220	160	143	-	-	-	-
	WORKERS COMP	231	6	5	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	6	-	-	-	-
	TEXTBOOKS	420	-	114,762	28,000	-	-	-
	GRANT INDIRECT CHARGES	690	110	4,106	1,061	-	-	-
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			<b>3,010</b>	<b>121,409</b>	<b>29,061</b>	-	-	-
2141131616000000	ADDITIONAL SALARY	130	7,303	-	-	-	-	-
	PERS PENSION	211	173	-	-	-	-	-
	PERS IAP	212	356	-	-	-	-	-
	PERS UAL	213	622	-	-	-	-	-
	OPSRP PENSION	214	506	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	521	-	-	-	-	-
	WORKERS COMP	231	24	-	-	-	-	-
	TEXTBOOKS	420	-	20,281	28,000	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
TOTAL HIGH SCHOOL PROGRAMS	GRANT INDIRECT CHARGES	690	360	710	1,061	-	-	-
			<b>9,866</b>	<b>20,991</b>	<b>29,061</b>	-	-	-
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	-	-	-	-	-
TOTAL HIGH SCHOOL EXTRACURRICULAR			<b>25,131</b>	-	-	-	-	-
2141250428320000	ADDITIONAL SALARY	130	-	2,925	-	-	-	-
	PERS IAP	212	-	95	-	-	-	-
	PERS UAL	213	-	263	-	-	-	-
	OPSRP PENSION	214	-	168	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	204	-	-	-	-
	WORKERS COMP	231	-	9	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	9	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	129	-	-	-	-
TOTAL LESS RESTRICTIVE PROGRAMS			-	<b>3,802</b>	-	-	-	-
21412720000000000	LICENSED SALARIES	111	36,406	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	503	-	-	-	-	-
	ADDITIONAL SALARY	130	70	-	-	-	-	-
	PERS PENSION	211	2,184	-	-	-	-	-
	PERS IAP	212	3,230	-	-	-	-	-
	PERS UAL	213	3,928	-	-	-	-	-
	OPSRP PENSION	214	2,824	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	104	-	-	-	-	-
	WORKERS' COMPENSATION	231	12,425	-	-	-	-	-
	LICENSED INSURANCE	241	2,337	-	-	-	-	-
TOTAL EDUCATIONALLY DISADVANTAGED			<b>64,011</b>	-	-	-	-	-
2141272450000000	LICENSED SALARIES	111	-	5,700	-	-	-	-
	SUBSTITUTES-LICENSED	121	-	413	-	-	-	-
	PERS PENSION	211	-	55	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	PERS IAP	212	-	342	-	-	-	-
	PERS UAL	213	-	556	-	-	-	-
	OPSRP PENSION	214	-	600	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	468	-	-	-	-
	WORKERS' COMPENSATION	231	-	18	-	-	-	-
	LICENSED INSURANCE	241	-	1,850	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	20	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	351	-	-	-	-
<b>TOTAL EDUCATIONALLY DISADVANTAGED</b>			-	<b>10,372</b>	-	-	-	-
2141283000000000	RENTALS	324		2,021				
	SUPPLIES AND MATERIALS	410	155	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	6	71	-	-	-	-
<b>TOTAL ELEMENTARY ALTERNATIVE PROGRAM</b>			<b>161</b>	<b>2,092</b>	-	-	-	-
2141283616000000	ADDITIONAL SALARY	130	18,000	20,000	-	-	-	-
	PERS PENSION	211	834	802	-	-	-	-
	PERS IAP	212	1,080	1,020	-	-	-	-
	PERS UAL	213	1,575	1,820	-	-	-	-
	OPSRP PENSION	214	1,295	1,474	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,370	1,527	-	-	-	-
	WORKERS' COMPENSATION	231	51	56	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	66	-	-	-	-
	GRANT INDIRECT CHARGES	690	917	937	-	-	-	-
<b>TOTAL EHS ALTERNATIVE PROGRAM</b>			<b>25,123</b>	<b>27,703</b>	-	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAM</b>			<b>25,283</b>	<b>29,794</b>	-	-	-	-
2141288000000000	CHARTER SCHOOL PAYM	360	84,563	85,044	-	-	-	-
	GRANT INDIRECT CHARGES	690	3,205	2,977	-	-	-	-
<b>TOTAL CHARTER SCHOOLS</b>			<b>87,768</b>	<b>88,020</b>	-	-	-	-
2141410000000000	LICENSED SALARIES	111	-	21,963	-	-	-	-
	CLASSIFIED SALARIES	112	-	13,848	-	-	-	-
	SUBSTITUTES-LICENSE	121	-	1,917	-	-	-	-
	SUBSTITUTES- CLASSIFIED	122	-	306	-	-	-	-
	ADDITIONAL SALARY	130	746	-	-	-	-	-
	PERS PENSION	211	-	1,093	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	PERS IAP	212	45	1,645	-	-	-	-
	PERS UAL	213	65	3,461	-	-	-	-
	OPSRP PENSION	214	63	2,525	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	57	2,904	-	-	-	-
	WORKERS' COMPENSATION	231	2	110	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	2	-	-	-	-
	INST,PROF, TECH, SE	310	3,500	-	-	-	-	-
	INTSTRUCTION SERVICES	311	-	1,000	-	-	-	-
	RENTALS	324	410	-	-	-	-	-
	OTHER GEN PROF, TEC	390	3,314	3,473	-	-	-	-
	SUPPLIES AND MATERIALS	410	4,605	1,335	100,000	-	-	-
	TEXTBOOKS	420	-	1,880	-	-	-	-
	COMPUTER SOFTWARE	470	-	2,040	-	-	-	-
	GRANT INDIRECT CHARGES	690	353	2,083	3,790	-	-	-
<b>TOTAL INTERMEDIATE SUMMER PROGRAM</b>			<b>13,159</b>	<b>61,585</b>	<b>103,790</b>	-	-	-
2141420000000000	LICENSED SALARIES	111	-	11,810	-	-	-	-
	CLASSIFIED SALARIES	112	-	4,979	-	-	-	-
	PERS PENSION	211	-	790	-	-	-	-
	PERS IAP	212	-	1,007	-	-	-	-
	PERS UAL	213	-	1,528	-	-	-	-
	OPSRP PENSION	214	(104)	1,146	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	1,284	-	-	-	-
	WORKERS' COMPENSATION	231	-	48	-	-	-	-
	OTHER NON-INSTRU PRO	389	-	150	-	-	-	-
	SUPPLIES & MATERIALS	410	676	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	22	796	-	-	-	-
<b>TOTAL MIDDLE/JUNIOR HIGH SUMMER PROGRAM</b>			<b>594</b>	<b>23,539</b>	-	-	-	-
2141430000000000	LICENSED SALARIES	111	-	22,999	-	-	-	-
	CLASSIFIED SALARIES	112	-	654	-	-	-	-
	PERS PENSION	211	-	1,060	-	-	-	-
	PERS IAP	212	-	1,419	-	-	-	-
	PERS UAL	213	-	2,152	-	-	-	-
	OPSRP PENSION	214	-	1,656	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	1,809	-	-	-	-
	WORKERS' COMPENSATION	231	-	67	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	7	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SUPPLIES AND MATERIALS	410	522	168	-	-	-	-
	NON CONSUMABLE ITEM	460	309	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	32	1,120	-	-	-	-
<b>TOTAL HIGH SCHOOL SUMMER PROGRAM</b>			<b>863</b>	<b>33,111</b>	-	-	-	-
2141490000000000	PROPERTY SERVICES	320	-	6,857	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	240	-	-	-	-
<b>TOTAL OTHER SUMMER PROGRAMS</b>			-	<b>7,096</b>	-	-	-	-
2142110000000000	SUPPLIES AND MATERIALS	410	-	2,253	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	79	-	-	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			-	<b>2,332</b>	-	-	-	-
2142110179000000	SUPPLIES AND MATERIALS	410	-	2,565	1,625	-	-	-
	GRANT INDIRECT CHARGES	690	-	90	62	-	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			-	<b>2,655</b>	<b>1,687</b>	-	-	-
2142110346000000	SUPPLIES AND MATERIALS	410	-	1,140	1,625	-	-	-
	RENTALS	324	-	625	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	62	62	-	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			-	<b>1,827</b>	<b>1,687</b>	-	-	-
2142110182000000	SUPPLIES AND MATERIALS	410	-	1,166	1,625	-	-	-
	GRANT INDIRECT CHARGES	690	-	41	62	-	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			-	<b>1,207</b>	<b>1,687</b>	-	-	-
2142110616000000	SUPPLIES AND MATERIALS	410	2,520	1,108	1,625	-	-	-
	OTHER GEN PROF, TEC	390	-	75	-	-	-	-
	GRANT INDIRECT CHARGES	690	96	41	62	-	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			<b>2,616</b>	<b>1,224</b>	<b>1,687</b>	-	-	-
2142120000000000	SUPPLIES AND MATERIALS	410	898	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	34	-	-	-	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>932</b>	-	-	-	-	-
2142130000000000	SUPPLIES AND MATERIALS	410	1,304	-	-	-	-	-
	NON CONSUMABLE ITEM	460	84	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	53	-	-	-	-	-
<b>TOTAL HEALTH SERVICES</b>			<b>1,440</b>	-	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2142190000000000	ADDITIONAL SALARY	130	6,979	-	-	-	-	-
	PERS PENSION	211	970	-	-	-	-	-
	PERS IAP	212	419	-	-	-	-	-
	PERS UAL	213	611	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	535	-	-	-	-	-
	WORKERS' COMPENSATION	231	19	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	361	-	-	-	-	-
<b>TOTAL SERVICE DIRECTION</b>			<b>9,893</b>	-	-	-	-	-
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	-	26	-	-	-	-
	COMPUTER SOFTWARE	470	-	1	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,020	-	-	-	-	-
<b>TOTAL SUPPORT SERVICES</b>			<b>55,329</b>	<b>27</b>	-	-	-	-
2142240000000000	SUBSTITUTES-LICENSE	121	201	-	-	-	-	-
	ADDITIONAL SALARY	130	-	4,890	-	-	-	-
	PERS PENSION	211	28	140	-	-	-	-
	PERS IAP	212	-	293	-	-	-	-
	PERS UAL	213	18	445	-	-	-	-
	OPSRP PENSION	214	-	405	-	-	-	-
	SOCIAL SECURITY ADM	220	15	372	-	-	-	-
	WORKERS COMPENSATION	231	1	14	-	-	-	-
	PFMLI	243	-	16	-	-	-	-
	INST PROGRAM IMP SERVICES	312	30,050	9,552	-	-	-	-
	TRAVEL	340	889	-	-	-	-	-
	OTHER GEN PROF, TEC	390	-	12,500	-	-	-	-
	SUPPLIES & MATERIALS	410	6	501	-	-	-	-
	DUES & FEES	640	240	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,192	1,020	-	-	-	-
<b>Subtotal: District</b>			<b>32,639</b>	<b>30,148</b>	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2142240179000000	SUBSTITUTES-LICENSED	121	2,613	-	-	-	-	-
	PERS PENSION	211	196	-	-	-	-	-
	PERS UAL	213	229	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	200	-	-	-	-	-
	WORKERS' COMPENSATION	231	8	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	123	-	-	-	-	-
<b>Subtotal: Elmira Elementary</b>			<b>3,368</b>	-	-	-	-	-
2142240182000000	SUBSTITUTES-LICENSED	121	402	-	-	-	-	-
	ADDITIONAL SALARY	130	156	-	-	-	-	-
	PERS PENSION	211	28	-	-	-	-	-
	PERS IAP	212	9	-	-	-	-	-
	PERS UAL	213	49	-	-	-	-	-
	OPSRP PENSION	214	17	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	42	-	-	-	-	-
	WORKERS' COMPENSATION	231	2	-	-	-	-	-
	OTHER INST, PROF&	319	-	263	-	-	-	-
	GRANT INDIRECT CHARGES	690	27	9	-	-	-	-
<b>Subtotal: Fern Ridge Middle School</b>			<b>731</b>	<b>272</b>	-	-	-	-
2142240346000000	SUBSTITUTES-LICENSED	121	2,513	-	-	-	-	-
	PERS PENSION	211	321	-	-	-	-	-
	PERS UAL	213	220	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	192	-	-	-	-	-
	WORKERS' COMPENSATION	231	8	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	123	-	-	-	-	-
<b>Subtotal: Veneta Elementary</b>			<b>3,377</b>	-	-	-	-	-
2142240616000000	SUBSTITUTES-LICENSED	121	603	-	-	-	-	-
	ADDITIONAL SALARY	130	104	-	-	-	-	-
	PERS PENSION	211	56	-	-	-	-	-
	PERS IAP	212	6	-	-	-	-	-
	PERS UAL	213	62	-	-	-	-	-
	OPSRP PENSION	214	33	-	-	-	-	-
	SOCIAL SECURITY ADM	220	54	-	-	-	-	-
	WORKERS' COMPENSATION	231	2	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	35	-	-	-	-	-
<b>Subtotal: Elmira High School</b>			<b>955</b>	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>41,070</b>	<b>30,420</b>	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2142321000000000	ADMINISTRATORS	113	-	-	-	-	-	-
	ADDITIONAL SALARY	130	8,088	2,212	-	-	-	-
	PERS PENSION	211	1,124	296	-	-	-	-
	PERS IAP	212	485	133	-	-	-	-
	PERS UAL	213	708	201	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	619	169	-	-	-	-
	WORKERS' COMPENSATION	231	22	6	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INC	243	-	7	-	-	-	-
	OTHER NON-INSTRU PROF	389	-	9,957	-	-	-	-
	SUPPLIES AND MATERIALS	410	3,938	4,867	6,000	-	-	-
	NON-CONSUMABLE ITEMS	460	-	57	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	227	-	-	-
<b>TOTAL OFFICE OF THE SUPERINTENDENT SERVICES</b>			<b>14,985</b>	<b>17,906</b>	<b>6,227</b>	-	-	-
2142410179000000	ADDITIONAL SALARY	130	2,271	-	-	-	-	-
	PERS IAP	212	136	-	-	-	-	-
	PERS UAL	213	199	-	-	-	-	-
	OPSRP PENSION	214	245	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	174	-	-	-	-	-
	WORKERS COMPENSATION	231	6	-	-	-	-	-
	SUPPLIES & MATERIALS	410	415	156	-	-	-	-
	GRANT INDIRECT CHARGES	690	131	5	-	-	-	-
<b>Subtotal: Elmira Elementary</b>			<b>3,576</b>	<b>162</b>	-	-	-	-
2142410182000000	ADDITIONAL SALARY	130	1,409	-	-	-	-	-
	PERS IAP	212	85	-	-	-	-	-
	PERS PENSION	211	196	-	-	-	-	-
	PERS UAL	213	123	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	108	-	-	-	-	-
	WORKERS COMPENSATION	231	4	-	-	-	-	-
	SUPPLIES & MATERIALS	410	400	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	88	-	-	-	-	-
<b>Subtotal: Fern Ridge Middle School</b>			<b>2,413</b>	-	-	-	-	-
2142410346000000	ADDITIONAL SALARY	130	2,271	-	-	-	-	-
	PERS IAP	212	136	-	-	-	-	-
	PERS PENSION	211	316	-	-	-	-	-



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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	PERS UAL	213	199	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	172	-	-	-	-	-
	WORKERS COMPENSATION	231	6	-	-	-	-	-
	SUPPLIES & MATERIALS	410	487	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	136	-	-	-	-	-
<b>Subtotal: Veneta Elementary School</b>			<b>3,723</b>	-	-	-	-	-
2142410616000000	ADDITIONAL SALARY	130	968	-	-	-	-	-
	PERS PENSION	211	135	-	-	-	-	-
	PERS IAP	212	58	-	-	-	-	-
	PERS UAL	213	85	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	74	-	-	-	-	-
	WORKERS COMPENSATION	231	3	-	-	-	-	-
	SUPPLIES & MATERIALS	410	1,077	529	-	-	-	-
	GRANT INDIRECT CHARGES	690	91	19	-	-	-	-
<b>Subtotal: Elmira High School</b>			<b>2,490</b>	<b>548</b>	-	-	-	-
<b>TOTAL OFFICE OF THE PRINCIPAL</b>			<b>12,202</b>	<b>709</b>	-	-	-	-
2142520000000000	CLASSIFIED SALARIES	112	26,916	-	-	-	-	-
	ADDITIONAL SALARY	130	6,486	-	-	-	-	-
	PERS PENSION	211	330	-	-	-	-	-
	PERS IAP	212	1,940	-	-	-	-	-
	PERS UAL	213	2,920	-	-	-	-	-
	OPSRP PENSION	214	3,233	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,369	-	-	-	-	-
	WORKERS' COMPENSATION	231	102	-	-	-	-	-
	CLASSIFIED INSURANCE	245	18,535	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,381	-	-	-	-	-
<b>TOTAL FISCAL SERVICES</b>			<b>65,213</b>	-	-	-	-	-
2142528000000000	UNEMPLOYMENT COMPEN	232	2,980	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	113	-	-	-	-	-
<b>TOTAL RISK MANAGEMENT SERVICE</b>			<b>3,093</b>	-	-	-	-	-
2142540000000000	ADMINISTRATORS	113	14,006	-	-	-	-	-
	PERS IAP	212	840	-	-	-	-	-
	PERS UAL	213	1,224	-	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	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	-	-	-	-	-
<b>TOTAL OPERATIONS/MAINT PLANT</b>			<b>23,054</b>	-	-	-	-	-
2142542000000000	CLASSIFIED SALARIES	112	16,170	35,792	-	-	-	-
	ADDITIONAL SALARY	130	1,890	-	-	-	-	-
	PERS IAP	212	306	1,967	-	-	-	-
	PERS UAL	213	1,579	3,257	-	-	-	-
	OPSRP PENSION	214	551	3,451	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,381	2,738	-	-	-	-
	WORKERS' COMPENSATION	231	332	748	-	-	-	-
	PFMLI	243	-	99	-	-	-	-
	CLASSIFIED INSURANCE	245	10,110	20,520	-	-	-	-
	REPAIRS & MAINTENANCE	322		15,537	-	-	-	-
	OTHER NON-INSTRU PROF	389	61,110	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	19,915	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	3,527	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	33,600	-	-	-	-
	OTHER CAPITAL OUTLAY	590	167,632	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	4,429	2,944	-	-	-	-
<b>Subtotal District</b>			<b>288,931</b>	<b>120,651</b>	-	-	-	-
2142542182000000	OTHER CAPITAL OUTLAY	590	-	97,230	-	-	-	-
<b>Subtotal Middle School</b>			-	<b>97,230</b>	-	-	-	-
2142542700000000	REPAIRS & MAINTENANCE	322	-	109,711	-	-	-	-
	OTHER NON-INSTRU PROF	389	-	9,500	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	200	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	17,000	-	-	-	-
	OTHER CAPITAL OUTLAY	590	-	152,222	-	-	-	-
	TAXES AND LICENSES	670	-	2,102	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	4,848	-	-	-	-
<b>Subtotal Maintenance</b>			-	<b>295,583</b>	-	-	-	-
<b>TOTAL CARE &amp; UPKEEP BUILDINGS</b>			<b>288,931</b>	<b>513,465</b>	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
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	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	14	-	-	-	-	-
<b>TOTAL CARE &amp; UPKEEP GROUNDS</b>			<b>390</b>	-	-	-	-	-
2142550000000000	FUEL	326	-	<b>240</b>	-	-	-	-
	REIMBURSABLE STUDENT	331	-	49,828	28,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,752	1,061	-	-	-
<b>Subtotal Regular Ed Transportation</b>			-	<b>51,820</b>	<b>29,061</b>	-	-	-
2142550428320000	FUEL	326	296	3,750	-	-	-	-
	REIMBURSABLE STUDENT	331	28,842	61,099	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,104	2,270	-	-	-	-
<b>Subtotal Special Education Transportation</b>			<b>30,243</b>	<b>67,119</b>	-	-	-	-
2142550500000000	REIMBURSABLE STUDENT	331	18,223	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	691	-	-	-	-	-
<b>Subtotal Transportation</b>			<b>18,914</b>	-	-	-	-	-
<b>TOTAL TRANSPORTATION</b>			<b>49,157</b>	<b>118,938</b>	<b>29,061</b>	-	-	-
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	-	-	-	-	-
<b>TOTAL PLAN RESEARCH DEVELP</b>			<b>13,832</b>	-	-	-	-	-
2142640000000000	SUBSTITUTES-LICENSE	121	-	206	-	-	-	-
	PERS IAP	212	-	12	-	-	-	-
	PERS UAL	213	-	19	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	OPSRP PENSION	214	-	22	-	-	-	-
	SOCIAL SECURITY ADM	220	-	16	-	-	-	-
	WORKERS COMPENSATION	231	-	1	-	-	-	-
	PFMLI	243	-	1	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,058	-	-	-	-
	GRANT INDIRECT CHARG	690	-	47	-	-	-	-
<b>TOTAL STAFF SERVICES</b>			-	<b>1,381</b>	-	-	-	-
2142642000000000	TRAVEL	340	156	-	-	-	-	-
	ADVERTISING	354	574	-	-	-	-	-
	OTHER NON-INSTR PRO	389	3,958	-	3,000	-	-	-
	NON-CONSUMABLE ITEM	460	403	-	-	-	-	-
	DUES & FEES	640	1,300	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	242	-	114	-	-	-
<b>TOTAL RECRUITMENT &amp; PLACEMENT</b>			<b>6,633</b>	-	<b>3,114</b>	-	-	-
2142643000000000	OTHER NON-INSTR PRO	389	9,483	-	3,000	-	-	-
	GRANT INDIRECT CHARGES	690	359	-	114	-	-	-
<b>TOTAL STAFF ACCOUNTING SERVICES</b>			<b>9,842</b>	-	<b>3,114</b>	-	-	-
2142649000000000	ADDITIONAL SALARY	130	-	-	-	-	-	-
	SUPPLIES & MATERIALS	410	172	-	2,000	-	-	-
	GRANT INDIRECT CHARGES	690	7	-	76	-	-	-
<b>TOTAL OTHER STAFF SERVICES</b>			<b>179</b>	-	<b>2,076</b>	-	-	-
2142660000000000	ADDITIONAL SALARY	130	-	-	-	-	-	-
	INST,PROF,TECH SE	310	-	634	-	-	-	-
	REPAIRS & MAINTENANCE	322	-	18,099	-	-	-	-
	OTHER NON-INSTR PRO	389	-	3,542	-	-	-	-
	SUPPLIES & MATERIALS	410	-	235	-	-	-	-
	NON-CONSUMABLE ITEM	460	-	4,790	-	-	-	-
	COMPUTER SOFTWARE	470	4,425	-	-	-	-	-
	TECHNOLOGY	550	-	45,416	-	-	-	-
	OTHER CAPITAL OUTLA	590	-	99,037	-	-	-	-
	GRANT INDIRECT CHARGES	690	168	2,545	-	-	-	-
<b>Subtotal District</b>			<b>4,593</b>	<b>174,298</b>	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2142660616000000	SUPPLIES & MATERIALS	410	-	799	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	28	-	-	-	-
<b>Subtotal High School</b>			-	<b>827</b>	-	-	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>4,593</b>	<b>175,125</b>	-	-	-	-
2142664000000000	DATA PROCESS	386	-	16,121				
	GRANT INDIRECT CHARGES	690	-	564				
<b>TOTAL OPERATIONS SERVICES</b>			-	<b>16,685</b>	-	-	-	-
2143100000000000	OTHER NON-INSTRU PROF	389	5,884	-	-	-	-	-
	OTHER GEN, PROF, TEC	390	1,007	6,839	-	-	-	-
	NON-CONSUMABLE ITEM	460	1	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	5,792	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	261	239	-	-	-	-
<b>TOTAL FOOD SERVICES</b>			<b>12,944</b>	<b>7,078</b>	-	-	-	-
2143300000000000	ADDITIONAL SALARY	130	11,239	18,127	-	-	-	-
	PERS PENSION	211	834	-	-	-	-	-
	PERS IAP	212	485	376	-	-	-	-
	PERS UAL	213	948	1,650	-	-	-	-
	OPSRP PENSION	214	245	1,444	-	-	-	-
	SOCIAL SECURITY ADMIN	220	817	1,384	-	-	-	-
	WORKERS COMP	231	29	54	-	-	-	-
	PFMLI	243		28				
	GRANT INDIRECT CHARGES	690	553	807	-	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>			<b>15,150</b>	<b>23,869</b>	-	-	-	-
2144150000000000	BUILDING ACQUISITION	520	-	-	250,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	9,476	-	-	-
<b>Subtotal District</b>			-	-	<b>259,476</b>	-	-	-
2144150616000000	BUILDING ACQUISTITON	520	-	112,379	-	-	-	-
<b>Subtotal High School</b>			-	<b>112,379</b>	-	-	-	-
<b>TOTAL BUILDING ACQUISITION</b>			-	<b>112,379</b>	<b>259,476</b>	-	-	-
<b>TOTAL ESSER III REQUIREMENTS</b>			<b>1,016,087</b>	<b>1,430,175</b>	<b>529,850</b>	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
			<b>EDUCATION STAFF RETENTION</b>					
<b>REQUIREMENTS</b>								
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	-	-	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>40,686</b>	-	-	-	-	-
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	-	-	-	-	-
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			<b>21,306</b>	-	-	-	-	-
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	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>26,479</b>	-	-	-	-	-
2151220428000000	LICENSED SALARIES	111	1,245	-	-	-	-	-
	ADDITIONAL SALARY	130	8,910	-	-	-	-	-
	PERS PENSION	211	123	-	-	-	-	-
	PERS IAP	212	574	-	-	-	-	-
	PERS UAL	213	880	-	-	-	-	-
	OPSRP PENSION	214	938	-	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SOCIAL SECURITY ADMIN	220	766	-	-	-	-	-
	WORKERS COMP	231	3	-	-	-	-	-
<b>TOTAL RESTRICTIVE PROGRAMS</b>			<b>13,440</b>	-	-	-	-	-
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	-	-	-	-	-
<b>TOTAL LESS RESTRICTIVE PROGRAMS</b>			<b>24,969</b>	-	-	-	-	-
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	-	-	-	-	-
<b>TOTAL TITLE I</b>			<b>8,758</b>	-	-	-	-	-
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	-	-	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PR</b>			<b>2,265</b>	-	-	-	-	-
2151291000000000	ADDITIONAL SALARY	130	680	-	-	-	-	-
	PERS PENSION	211	-	-	-	-	-	-
	PERS IAP	212	41	-	-	-	-	-
	PERS UAL	213	60	-	-	-	-	-
	OPSRP PENSION	214	73	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	52	-	-	-	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			<b>906</b>	-	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2152120000000000	ADDITIONAL SALARY	130	3,409	-	-	-	-	-
	PERS IAP	212	203	-	-	-	-	-
	PERS UAL	213	296	-	-	-	-	-
	OPSRP PENSION	214	365	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	259	-	-	-	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>4,531</b>	-	-	-	-	-
2152124616000000	ADDITIONAL SALARY	130	1,045	-	-	-	-	-
	PERS PENSION	211	123	-	-	-	-	-
	PERS IAP	212	53	-	-	-	-	-
	PERS UAL	213	78	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	67	-	-	-	-	-
<b>TOTAL INFORMATION SERVICES</b>			<b>1,367</b>	-	-	-	-	-
2152140428000000	ADDITIONAL SALARY	130	886	-	-	-	-	-
	PERS PENSION	211	123	-	-	-	-	-
	PERS IAP	212	53	-	-	-	-	-
	PERS UAL	213	78	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	66	-	-	-	-	-
<b>TOTAL PSYCHOLOGICAL SERVICES</b>			<b>1,206</b>	-	-	-	-	-
2152150428000000	ADDITIONAL SALARY	130	907	-	-	-	-	-
	PERS IAP	212	54	-	-	-	-	-
	PERS UAL	213	79	-	-	-	-	-
	OPSRP PENSION	214	98	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	67	-	-	-	-	-
<b>TOTAL SPEECH PATHOLOGY/AUDIO</b>			<b>1,206</b>	-	-	-	-	-
2152190428000000	ADDITIONAL SALARY	130	907	-	-	-	-	-
	PERS IAP	212	54	-	-	-	-	-
	PERS UAL	213	79	-	-	-	-	-
	OPSRP PENSION	214	98	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	69	-	-	-	-	-
<b>TOTAL SERVICE DIRECTION</b>			<b>1,208</b>	-	-	-	-	-
2152220000000000	ADDITIONAL SALARY	130	1,162	-	-	-	-	-
	PERS IAP	212	70	-	-	-	-	-
	PERS UAL	213	102	-	-	-	-	-



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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	OPSRP PENSION	214	125	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	89	-	-	-	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICE</b>			<b>1,548</b>	-	-	-	-	-
2152240000000000	SUPPLIES & MATERIALS	410	56	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEV</b>			<b>56</b>	-	-	-	-	-
2152410179000000	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	-	-	-	-	-
<b>TOTAL OFFICE OF PRINCIPAL SER</b>			<b>9,131</b>	-	-	-	-	-
2152520000000000	ADDITIONAL SALARY	130	1,701	-	-	-	-	-
	PERS IAP	212	102	-	-	-	-	-
	PERS UAL	213	149	-	-	-	-	-
	OPSRP PENSION	214	183	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	125	-	-	-	-	-
<b>TOTAL FISCAL SERVICES</b>			<b>2,260</b>	-	-	-	-	-
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	-	-	-	-	-
<b>TOTAL CARE &amp; UPKEEP BUILDINGS</b>			<b>7,701</b>	-	-	-	-	-
2152543000000000	ADDITIONAL SALARY	130	1,628	-	-	-	-	-
	PERS IAP	212	94	-	-	-	-	-
	PERS UAL	213	137	-	-	-	-	-
	OPSRP PENSION	214	169	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	119	-	-	-	-	-
<b>TOTAL CARE &amp; UPKEEP GROUNDS</b>			<b>2,146</b>	-	-	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2152660000000000	ADDITIONAL SALARY	130	1,587	-	-	-	-	-
	PERS IAP	212	95	-	-	-	-	-
	PERS UAL	213	139	-	-	-	-	-
	OPSRP PENSION	214	171	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	121	-	-	-	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>2,114</b>	-	-	-	-	-
2152664000000000	ADDITIONAL SALARY	130	907	-	-	-	-	-
	PERS IAP	212	54	-	-	-	-	-
	PERS UAL	213	79	-	-	-	-	-
	OPSRP PENSION	214	98	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	69	-	-	-	-	-
<b>TOTAL OPERATIONS SERVICES</b>			<b>1,208</b>	-	-	-	-	-
<b>TOTAL EDUCATION STAFF &amp; RETENTION REQUIRMENTS</b>			<b>174,491</b>	-	-	-	-	-
			<b>FEMA</b>					
<b>REQUIREMENTS</b>								
2162542000000000	SUPPLIES AND MATERIALS	410	3,336	-	-	-	-	-
<b>TOTAL CARE &amp; UPKEEP BUILDINGS</b>			<b>3,336</b>	-	-	-	-	-
<b>TOTAL FEMA REQUIREMENTS</b>			<b>3,336</b>	-	-	-	-	-
			<b>YARG GRANT</b>					
<b>REQUIREMENTS</b>								
2203300000000000	ADDITIONAL SALARY	130	-	-	-	37,500	-	-
	PERS UAL	213	-	-	-	3,544	-	-
	OPSRP PENSION	214	-	-	-	5,408	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	2,869	-	-
	WORKERS' COMPENSATION	231	-	-	-	414	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	-	172	-	-
<b>TOTAL COMMUNITY SERVICES</b>			-	-	-	<b>49,907</b>	-	-
<b>TOTAL YARG REQUIREMENTS</b>			-	-	-	<b>49,907</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
			<b>ARP-HCY</b>					
<b>REQUIREMENTS</b>								
2213300000000000	ADDITIONAL SALARY	130	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	958	1,905	14,634	-	-	-
	GRANT INDIRECT	690	36	72	366	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>			<b>994</b>	<b>1,977</b>	<b>15,000</b>	-	-	-
<b>TOTAL ARP-HCY</b>			<b>994</b>	<b>1,977</b>	<b>15,000</b>	-	-	-
			<b>IDEA</b>					
<b>REQUIREMENTS</b>								
2451220428320000	LICENSED SALARIES	111	73,336	76,269	79,243	82,413	-	-
	SUBSTITUTES LICENSE	121	1,608	1,444	-	-	-	-
	EXTRA DUTY SALARY	130	-	-	1,585	-	-	-
	PERS PENSION	211	10,389	10,390	10,807	14,505	-	-
	PERS IAP	212	4,400	4,576	4,850	4,945	-	-
	PERS UAL	213	6,558	7,072	7,194	7,788	-	-
	OPSRP PENSION	214	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	5,733	5,945	6,183	6,305	-	-
	WORKERS' COMPENSATION	231	212	217	878	913	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	900	900	900	900	-	-
	PAID FAMILY MEDIAL LEAVE IN	243	-	255	323	381	-	-
	GRANT INDIRECT CHARGES	690	4,716	4,524	5,096	5,086	-	-
<b>TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>			<b>129,152</b>	<b>133,794</b>	<b>139,559</b>	<b>146,336</b>	-	-
2451250428320000	LICENSED SALARIES	111	63,977	66,536	69,131	71,896	-	-
	CLASSIFIED SALARIES	112	54,589	62,677	68,656	72,788	-	-
	SUBSTITUTES-LICENSED	121	1,809	2,476	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	2,483	4,343	-	-	-	-
	EXTRA DUTY SALARY	130	-	-	1,383	-	-	-
	PERS PENSION	211	9,203	9,227	9,428	12,654	-	-
	PERS IAP	212	3,220	3,698	8,171	4,163	-	-
	PERS UAL	213	10,755	12,380	12,386	13,672	-	-
	OPSRP PENSION	214	5,816	6,605	6,916	10,006	-	-
	SOCIAL SECURITY ADMINISTR	220	9,400	10,214	10,646	11,068	-	-
	WORKERS' COMPENSATION	231	373	401	1,519	1,590	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	DEFERRED COMP ER	242	900	900	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	442	557	668	-	-
	CLASSIFIED INSURANCE	245	53,078	55,404	56,214	57,024	-	-
	SUPPLIES AND MATERIALS	410	225	-	-	-	-	-
	COMPUTER SOFTWARE	470	120	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	8,992	9,011	10,172	10,064	-	-
<b>TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>			<b>246,238</b>	<b>266,514</b>	<b>278,579</b>	<b>289,593</b>	-	-
2452140428320000	INST, PROF, TECH SE	310	4,755	1,956	-	-	-	-
<b>TOTAL PSYCHOLOGICAL</b>			<b>4,755</b>	<b>1,956</b>	-	-	-	-
<b>TOTAL IDEA REQUIREMENTS</b>			<b>380,145</b>	<b>402,264</b>	<b>418,138</b>	<b>435,929</b>	-	-
<b>SIA</b>								
<b>REQUIREMENTS</b>								
2511111000000000	ELEMENTARY INSTRUCTION	311	-	-	-	5,461	-	-
	ELEMENTARY COMP SOFTWARE	470	2,790	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	140	-	-	-	-	-
<b>Subtotal -District Elementary</b>			<b>2,930</b>	-	-	<b>5,461</b>	-	-
2511111179000000	LICENSED SALARIES	111	33,841	38,028	-	-	-	-
	PERS IAP	212	2,031	2,282	-	-	-	-
	PERS UAL	213	2,961	3,461	-	-	-	-
	OPSRP PENSION	214	3,651	4,005	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,547	2,863	-	-	-	-
	WORKERS' COMPENSATION	231	94	108	-	-	-	-
	LICENSED INSURANCE	241	9,988	11,367	-	-	-	-
	DEFERRED COMP ER	242	422	461	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	124	-	-	-	-
	SUPPLIES & MATERIAL	410	-	-	5,000	6,250	-	-
	GRANT INDIRECT CHARGES	690	2,777	3,135	250	-	-	-
<b>Subtotal - Elmira Elementary</b>			<b>58,312</b>	<b>65,834</b>	<b>5,250</b>	<b>6,250</b>	-	-
25111111346000000	LICENSED SALARIES	111	72,172	75,059	79,502	81,105	-	-
	SUBSTITUTES-LICENSED	121	-	516	-	1,516	-	-
	PERS PENSION	211	10,032	10,077	10,629	14,541	-	-
	PERS IAP	212	4,330	4,504	4,679	4,866	-	-
	PERS UAL	213	6,315	6,877	7,076	7,808	-	-
	OPSRP PENSION	214	-	22	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SOCIAL SECURITY ADMINISTR	220	5,521	5,782	6,082	6,321	-	-
	WORKERS' COMPENSATION	231	203	212	882	916	-	-
	LICENSED INSURANCE	241	21,300	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	1,929	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	249	318	382	-	-
	SUPPLIES & MATERIAL	410	-	-	5,000	6,250	-	-
	GRANT INDIRECT CHARGES	690	5,994	6,371	6,878	-	-	-
<b>Subtotal - Veneta Elementary</b>			<b>125,867</b>	<b>133,797</b>	<b>144,446</b>	<b>147,705</b>	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>187,109</b>	<b>199,631</b>	<b>149,696</b>	<b>159,416</b>	-	-
2511113179000000	ADDITIONAL SALARY	130	5,602	2,487	-	-	-	-
	PERS PENSION	211	348	175	-	-	-	-
	PERS IAP	212	185	65	-	-	-	-
	PERS UAL	213	488	226	-	-	-	-
	OPSRP PENSION	214	332	113	-	-	-	-
	SOCIAL SECURITY ADMINISIST	220	424	189	-	-	-	-
	WORKERS COMP	231	16	7	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	8	-	-	-	-
	INSTRUCTION SERVICE	311	-	-	-	5,000	-	-
	SUPPLIES & MATERIAL	410	2,312	5,673	7,000	-	-	-
	NON CONSUMABLE ITEMS	460	5,611	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	766	447	350	-	-	-
<b>Subtotal - Elmira Elementary</b>			<b>16,085</b>	<b>9,391</b>	<b>7,350</b>	<b>5,000</b>	-	-
2511113346000000	ADDITIONAL SALARY	130	1,644	1,775	-	-	-	-
	PERS PENSION	211	-	185	-	-	-	-
	PERS IAP	212	98	106	-	-	-	-
	PERS UAL	213	143	161	-	-	-	-
	OPSRP PENSION	214	176	41	-	-	-	-
	SOCIAL SECURITY ADMINISIST	220	125	135	-	-	-	-
	WORKERS COMP	231	5	5	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	6	-	-	-	-
	INSTRUCTION SERVICE	311	3,128	-	-	5,000	-	-
	SUPPLIES & MATERIAL	410	432	3,370	7,000	-	-	-
	NON CONSUMABLE ITEMS	460	5,611	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	568	289	350	-	-	-
<b>Subtotal - Veneta Elementary</b>			<b>11,932</b>	<b>6,073</b>	<b>7,350</b>	<b>5,000</b>	-	-

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

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			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>TOTAL EXTRACURRICULAR ELEMENTARY PROGRAMS</b>			<b>28,017</b>	<b>15,464</b>	<b>14,700</b>	<b>10,000</b>	-	-
2511121182000000	LICENSED SALARIES	111	62,411	67,309	72,524	78,214	-	-
	CLASSIFIED SALARIES	112	19,823	23,373	25,093	27,000	-	-
	SUBSTITUTES-LICENSED	121	905	1,032	1,516	1,516	-	-
	SUSTITUTES-CLASSIFIED	122	466	464	726	863	-	-
	PERS PENSION	211	81	83	300	419	-	-
	PERS IAP	212	4,940	5,415	5,801	6,253	-	-
	PERS UAL	213	7,315	8,388	8,887	10,167	-	-
	OPSRP PENSION	214	8,906	9,582	10,180	15,028	-	-
	SOCIAL SECURITY ADMINISTR	220	6,396	7,052	7,639	8,230	-	-
	WORKERS' COMPENSATION	231	248	268	1,109	1,192	-	-
	LICENSED INSURANCE	241	21,412	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	306	399	497	-	-
	CLASSIFIED INSURANCE	245	21,703	20,520	20,820	21,120	-	-
	SUPPLIES & MATERIAL	410	4,651	-	5,000	6,250	-	-
	NON CONSUMABLE	460	1,846	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	8,055	8,300	9,169	-	-	-
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			<b>169,158</b>	<b>174,290</b>	<b>192,563</b>	<b>200,749</b>	-	-
2511122000000000	INSTRUCTION SERVICES	311	-	-	-	5,000	-	-
	SUPPLIES & MATERIALS	410	896	-	-	-	-	-
	NON-CONSUMABLE	460	167	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	53	-	-	-	-	-
<b>Subtotal - Middle School Extracurricular</b>			<b>1,116</b>	-	-	<b>5,000</b>	-	-
2511122182000000	ADDITIONAL SALARY	130	1,531	2,285	-	-	-	-
	PERS IAP	212	92	134	-	-	-	-
	PERS UAL	213	134	203	-	-	-	-
	OPSRP PENSION	214	165	234	-	-	-	-
	SOCIAL SECURITY ADMIN	220	113	170	-	-	-	-
	WORKERS COMP	231	4	7	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	7	-	-	-	-
	OTHER NON-INSTR PRO	389	300	-	-	-	-	-
	OTHER GEN PROF, TEC	390	(40)	-	-	-	-	-
	SUPPLIES & MATERIAL	410	-	4,864	7,000	-	-	-
	GANT INDIRECT CHARGES	690	115	395	350	-	-	-
<b>Subtotal - Middle School Extracurricular</b>			<b>2,415</b>	<b>8,298</b>	<b>7,350</b>	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>TOTAL MIDDLE SCHOOL EXTRACURRICULAR</b>			<b>3,531</b>	<b>8,298</b>	<b>7,350</b>	<b>5,000</b>	-	-
2511131616000000	LICENSED SALARIES	111	6,044	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	-	103	-	-	-	-
	PERS PENSION	211	-	14	-	-	-	-
	PERS IAP	212	363	-	-	-	-	-
	PERS UAL	213	529	9	-	-	-	-
	OPSRP PENSION	214	652	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	462	8	-	-	-	-
	WORKERS' COMPENSATION	231	18	-	-	-	-	-
	LICENSED INSURANCE	241	2,324	-	-	-	-	-
	SUPPLIES & MATERIAL	410	-	4,565	5,000	6,250	-	-
	NON CONSUMABLE ITEMS	460	444	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	542	228	250	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>11,378</b>	<b>4,928</b>	<b>5,250</b>	<b>6,250</b>	-	-
2511132616000000	ADDITIONAL SALARY	130	319	1,220	-	-	-	-
	PERS IAP	212	18	73	-	-	-	-
	PERS UAL	213	28	111	-	-	-	-
	OPSRP PENSION	214	31	128	-	-	-	-
	SOCIAL SECURITY ADMIN	220	24	93	-	-	-	-
	WORKERS COMP	231	1	4	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	4	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	-	5,000	-	-
	SUPPLIES & MATERIAL	410	29	-	7,000	-	-	-
	NON CONSUMABLE	460	21,986	-	-	-	-	-
	DUES & FEES	640	53,935	48,830	54,000	54,000	-	-
	GRANT INDIRECT CHARGES	690	3,503	2,523	3,050	-	-	-
<b>TOTAL HIGH SCHOOL EXTRACURRICULAR PROGRAMS</b>			<b>79,874</b>	<b>52,986</b>	<b>64,050</b>	<b>59,000</b>	-	-
2511283182000000	CLASSIFIED SALARIES	112	9,371	8,452	5,468	-	-	-
	SUBSTITUTES - CLASSIFIED	122	-	-	157	-	-	-
	PERS PENSION	211	-	-	21	-	-	-
	PERS IAP	212	555	507	303	-	-	-
	PERS UAL	213	820	769	501	-	-	-
	OPSRP PENSION	214	998	890	531	-	-	-
	SOCIAL SECURITY ADMINISTR	220	717	647	430	-	-	-
	WORKERS' COMPENSATION	231	31	26	60	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	PAID FAMILY MEDIAL LEAVE INS	243	-	28	22	-	-	-
	CLASSIFIED INSURANCE	245	10,949	10,260	5,552	-	-	-
	GRANT INDIRECT CHARGES	690	1,172	1,079	652	-	-	-
<b>Subtotal - Middle School</b>			<b>24,613</b>	<b>22,657</b>	<b>13,697</b>	-	-	-
2511283616000000	CLASSIFIED SALARIES	112	9,371	8,451	5,468	-	-	-
	SUBSTITUTES - CLASSIFIED	122	-	-	180	-	-	-
	EXTRA DUTY SALARY	130	-	-	13,200	13,200	-	-
	PERS PENSION	211	-	-	24	-	-	-
	PERS IAP	212	555	507	1,095	792	-	-
	PERS UAL	213	820	769	1,677	1,247	-	-
	OPSRP PENSION	214	998	889	1,921	1,903	-	-
	SOCIAL SECURITY ADMINISTR	220	717	646	1,442	1,010	-	-
	WORKERS' COMPENSATION	231	31	26	205	146	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	28	75	61	-	-
	CLASSIFIED INSURANCE	245	10,949	10,260	5,552	-	-	-
	GRANT INDIRECT CHARGES	690	1,172	1,079	1,542	-	-	-
<b>Subtotal - High School</b>			<b>24,613</b>	<b>22,656</b>	<b>32,381</b>	<b>18,359</b>	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			<b>49,226</b>	<b>45,313</b>	<b>46,078</b>	<b>18,359</b>	-	-
2512120179000000	LICENSED SALARIES	111	22,450	67,587	69,131	81,105	-	-
	SUBSTITUTES-LICENSED	121	-	-	1,516	1,516	-	-
	PERS PENSION	211	-	-	203	267	-	-
	PERS IAP	212	1,347	4,055	4,148	4,866	-	-
	PERS UAL	213	1,964	6,150	6,288	7,808	-	-
	OPSRP PENSION	214	2,422	7,117	7,279	11,695	-	-
	SOCIAL SECURITY ADMINISTR	220	1,717	5,170	5,404	6,321	-	-
	WORKERS' COMPENSATION	231	66	191	785	916	-	-
	LICENSED INSURANCE	241	10,650	23,975	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	224	283	382	-	-
	GRANT INDIRECT CHARGES	690	2,031	5,723	5,922	-	-	-
<b>Subtotal - Elmira Elementary</b>			<b>42,649</b>	<b>120,193</b>	<b>124,359</b>	<b>138,876</b>	-	-
2512120346000000	LICENSED SALARIES	111	22,450	48,538	52,296	56,398	-	-
	SUBSTITUTES-LICENSED	121	-	-	1,516	1,516	-	-
	PERS PENSION	211	-	-	203	267	-	-



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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	PERS IAP	212	1,347	2,912	3,138	3,384	-	-
	PERS UAL	213	1,964	4,417	4,789	5,473	-	-
	OPSRP PENSION	214	2,422	5,111	5,507	8,133	-	-
	SOCIAL SECURITY ADMINISTR	220	1,717	3,713	4,117	4,430	-	-
	WORKERS' COMPENSATION	231	66	141	602	646	-	-
	LICENSED INSURANCE	241	10,650	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	450	900	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	161	215	268	-	-
	GRANT INDIRECT CHARGES	690	2,031	4,360	4,767	-	-	-
<b>Subtotal - Veneta Elementary</b>			<b>42,648</b>	<b>91,553</b>	<b>100,100</b>	<b>104,515</b>	-	-
2512120616000000	LICENSED SALARIES	111	36,272	75,059	77,986	81,105	-	-
	SUBSTITUTES-LICENSED	121	-	-	1,516	1,516	-	-
	ADDITIONAL SALARY	130	380	-	-	-	-	-
	PERS PENSION	211	-	-	203	267	-	-
	PERS IAP	212	2,199	4,504	4,679	4,866	-	-
	PERS UAL	213	3,207	6,830	7,076	7,808	-	-
	OPSRP PENSION	214	3,955	7,904	8,212	11,695	-	-
	SOCIAL SECURITY ADMINISTR	220	2,804	5,742	6,082	6,321	-	-
	WORKERS' COMPENSATION	231	103	210	882	916	-	-
	LICENSED INSURANCE	241	10,650	22,200	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	249	318	382	-	-
	GRANT INDIRECT CHARGES	690	2,979	6,135	6,517	-	-	-
<b>Subtotal - Elmira High School</b>			<b>62,549</b>	<b>128,832</b>	<b>136,871</b>	<b>138,876</b>	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>147,846</b>	<b>340,578</b>	<b>361,330</b>	<b>382,267</b>	-	-
2512124000000000	COMPUTER SOFTWARE	470	14,924	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	746	-	-	-	-	-
<b>TOTAL INFORMATION SERVICES</b>			<b>15,670</b>	-	-	-	-	-
2512126182000000	LICENSED SALARIES	111	-	24,525	-	-	-	-
	PERS IAP	212	-	524	-	-	-	-
	PERS UAL	213	-	2,232	-	-	-	-
	OPSRP PENSION	214	-	919	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	1,843	-	-	-	-
	WORKERS' COMPENSATION	231	-	70	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	LICENSED INSURANCE	241	-	3,768	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	80	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,698	-	-	-	-
<b>TOTAL OTHER GUIDINACE SERVICE</b>			-	<b>35,658</b>	-	-	-	-
2512130000000000	OTHER GEN PROF, TECH SERV	390	-	-	-	20,000	-	-
<b>TOTAL HEALTH SERVICES</b>			-	-	-	<b>20,000</b>	-	-
2512134000000000	CONFIDENTIAL	114	55,929	-	-	-	-	-
	PERS IAP	212	3,076	-	-	-	-	-
	PERS UAL	213	4,894	-	-	-	-	-
	OPSRP PENSION	214	5,532	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	4,279	-	-	-	-	-
	WORKERS' COMPENSATION	231	156	-	-	-	-	-
	LICENSED INSUANCE	241	77	-	-	-	-	-
	CLASSIFIED INSURANCE	245	18,650	-	-	-	-	-
	ADMIN INSURANCE	249	2,525	-	-	-	-	-
	OTHER GEN PROF, TECH SERV	390	-	4,883	-	-	-	-
	GRANT INDIRECT CHARGES	690	4,756	244	-	-	-	-
<b>TOTAL NURSE SERVICES</b>			<b>99,873</b>	<b>5,127</b>	-	-	-	-
2512190428320000	CLASSIFIED SALARIES	112	-	-	5,468	-	-	-
	PERS IAP	212	-	-	303	-	-	-
	PERS UAL	213	-	-	487	-	-	-
	OPSRP PENSION	214	-	-	531	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	418	-	-	-
	WORKERS' COMPENSATION	231	-	-	57	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	22	-	-	-
	CLASSIFIED INSURANCE	245	-	-	5,552	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	642	-	-	-
<b>TOTAL STUDENT SUPPORT SERVICES</b>			-	-	<b>13,480</b>	-	-	-
2512210000000000	ADMINISTRATORS	113	26,447	63,934	66,427	69,084	-	-
	PERS IAP	212	1,587	3,836	3,986	4,145	-	-
	PERS UAL	213	2,312	5,818	5,912	6,528	-	-
	OPSRP PENSION	214	2,854	6,732	6,995	9,962	-	-
	SOCIAL SECURITY ADM	220	2,024	4,893	5,082	5,285	-	-
	WORKERS COMPENSATION	231	73	176	733	764	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	DEFERRED COMP ER	242	793	1,800	1,800	1,800	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	176	266	319	-	-
	ADMIN INSURANCE	249	5,853	13,853	14,040	14,414	-	-
	GRANT INDIRECT CHARGES	690	2,097	5,061	5,262	-	-	-
<b>TOTAL SUPPORT SERVICES</b>			<b>44,039</b>	<b>106,279</b>	<b>110,503</b>	<b>112,301</b>	-	-
2512240000000000	SUBSTITUTES LICENSE	121	201	1,238	-	-	-	-
	PERS PENSION	211	28	110	-	-	-	-
	PERS UAL	213	17	113	-	-	-	-
	SOCIAL SECURITY ADM	220	15	95	-	-	-	-
	WORKERS COMP	231	1	4	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	3	-	-	-	-
	INST PROGRAM IMP SERVICES	312	95	1,264	12,107	10,000	-	-
	TRAVEL	340	-	180	-	-	-	-
	OTHER GEN PROF,TEC	390	1,490	-	-	-	-	-
	SUPPLIES AND MATERIAL	410	-	190	-	-	-	-
	COMPUTER SOFTWARE	470	-	1,610	-	-	-	-
	GRANT INDIRECT CHARGES	690	92	240	605	-	-	-
<b>Subtotal - Distict Wide</b>			<b>1,940</b>	<b>5,047</b>	<b>12,712</b>	<b>10,000</b>	-	-
2512240179000000	INST PROGRAM IMP SE	312	200	-	-	-	-	-
	TRAVEL	340	310	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	25	-	-	-	-	-
<b>Subtotal - Elmira Elementary School</b>			<b>535</b>	-	-	-	-	-
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	-	-	-	-	-
<b>Subtotal - Fern Ridge Middle School</b>			<b>678</b>	-	-	-	-	-
2512240346000000	INST PROGRAM IMP SE	312	200	-	-	-	-	-
	TRAVEL	340	287	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	24	-	-	-	-	-
<b>Subtotal - Veneta Elementary School</b>			<b>511</b>	-	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>3,664</b>	<b>5,047</b>	<b>12,712</b>	<b>10,000</b>	-	-
2512410179000000	SUPPLIES AND MATERI	410	-	-	7,000	6,121	-	-
	GRANT INDIRECT CHARGES	690	-	-	350	-	-	-
<b>Subtotal - Veneta Elementary School</b>			-	-	<b>7,350</b>	<b>6,121</b>	-	-
2512410346000000	SUPPLIES AND MATERI	410	-	-	7,000	6,121	-	-
	GRANT INDIRECT CHARGES	690	-	-	350	-	-	-
<b>Subtotal - Veneta Elementary School</b>			-	-	<b>7,350</b>	<b>6,121</b>	-	-
			-	-	<b>14,700</b>	<b>12,242</b>	-	-
<b>TOTAL ELEMENTARY OFFICE OF THE PRINCIPLE SERVICES</b>								
2512410182000000	SUPPLIES AND MATERI	410	4,597	-	7,000	6,121	-	-
	NON-CONSUMABLE	460	379	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	249	-	350	-	-	-
<b>TOTAL MS OFFICE OF THE PRINCIPLE SERVICES</b>			<b>5,225</b>	-	<b>7,350</b>	<b>6,121</b>	-	-
2512410616000000	SUPPLIES AND MATERI	410	-	-	7,000	6,121	-	-
	GRANT INDIRECT CHARGES	690	-	-	350	-	-	-
<b>TOTAL HS OFFICE OF THE PRINCIPLE SERVICES</b>			-	-	<b>7,350</b>	<b>6,121</b>	-	-
2512540000000000	ADMINISTRATORS	113	11,020	26,639	27,678	28,785	-	-
	PERS IAP	212	661	1,598	1,661	1,727	-	-
	PERS UAL	213	963	2,424	2,463	2,720	-	-
	OPSRP PENSION	214	1,189	2,805	2,914	4,151	-	-
	SOCIAL SECURTY ADM	220	843	2,039	2,117	2,202	-	-
	WORKERS COMPENSATION	231	31	73	306	318	-	-
	DEFERRED COMP ER	242	330	750	750	750	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	73	111	133	-	-
	ADMIN INSURANCE	249	2,439	5,772	5,850	6,006	-	-
	GRANT INDIRECT CHARGES	690	874	2,109	2,193	-	-	-
<b>TOTAL OPERATIONS/MAINT PLANT</b>			<b>18,350</b>	<b>44,283</b>	<b>46,043</b>	<b>46,792</b>	-	-
2512620000000000	ADMINISTRATORS	113	6,612	15,983	16,607	17,271	-	-
	PERS IAP	212	397	959	996	1,036	-	-
	PERS UAL	213	578	1,454	1,478	1,632	-	-
	OPSRP PENSION	214	713	1,683	1,749	2,490	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SOCIAL SECURITY ADM	220	506	1,223	1,270	1,321	-	-
	WORKERS COMPENSATION	231	18	44	184	191	-	-
	DEFERRED COMP ER	242	198	450	450	450	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	44	66	80	-	-
	ADMIN INSURANCE	249	1,463	3,463	3,510	3,604	-	-
	GRANT INDIRECT CHARGES	690	524	1,265	1,316	-	-	-
<b>TOTAL PLAN RESEARCH DEVELOP E</b>			<b>11,010</b>	<b>26,570</b>	<b>27,626</b>	<b>28,075</b>	-	-
2512630000000000	OTHER INST, PROF &	319	7,417	4,829	10,000	10,000	-	-
	GRANT INDIRECT	690	371	241	500	-	-	-
<b>TOTAL INFORMATION SERVICES</b>			<b>7,787</b>	<b>5,070</b>	<b>10,500</b>	<b>10,000</b>	-	-
2512640000000000	SUPPLIES AND MATERIAL	410	-	2,651	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	133	-	-	-	-
<b>TOTAL STAFF SERVICES</b>			-	<b>2,783</b>	-	-	-	-
2512660000000000	CLASSIFIED SALARIES	112	18,749	21,954	26,737	26,556	-	-
	PERS IAP	212	1,110	1,270	1,546	1,529	-	-
	PERS UAL	213	1,641	1,998	2,380	2,510	-	-
	OPSRP PENSION	214	1,996	2,228	2,713	3,674	-	-
	SOCIAL SECURITY ADMINISTR	220	1,434	1,680	2,045	2,032	-	-
	WORKERS' COMPENSATION	231	62	68	295	290	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	73	107	123	-	-
	CLASSIFIED INSURANCE	245	20,220	20,520	20,820	21,120	-	-
	OTHER NON-INSTR PROF TECH	389	1,770	-	-	-	-	-
	NON CONSUMABLE ITEMS	460	6,866	-	-	-	-	-
	COMPUTER SOFTWARE	470	59,434	60,474	82,087	85,000	-	-
	GRANT INDIRECT CHARGES	690	5,664	5,513	6,936	-	-	-
<b>Subtotal - District Wide Technology</b>			<b>118,946</b>	<b>115,777</b>	<b>145,666</b>	<b>142,834</b>	-	-
2512660182000000	OTHER NON-INSTR PRO	389	1,320	-	-	-	-	-
	NONCONSUMABLE ITEM	460	1,658	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	149	-	-	-	-	-
<b>Subtotal - Middle School Technology</b>			<b>3,127</b>	-	-	-	-	-
2512664000000000	DATA PROCESS	386	-	7,587	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	379	-	-	-	-
<b>Subtotal - Operation Services</b>			-	<b>7,966</b>	-	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
TOTAL TECHNOLOGY SERVICES			122,072	123,744	145,666	142,834	-	-
2513300000000000	CONFIDENTIAL	114	42,343	42,549	49,012	52,758	-	-
	PERS IAP	212	2,117	2,553	2,941	3,166	-	-
	PERS UAL	213	3,705	3,872	4,362	4,986	-	-
	OPSRP PENSION	214	3,807	4,480	5,161	7,608	-	-
	SOCIAL SECURITY ADMINISTR	220	3,239	3,255	3,749	4,036	-	-
	WORKERS' COMPENSATION	231	126	123	551	591	-	-
	LINCENSED INSURANCE	241	15,410	16,694	23,400	24,000	-	-
	DEFERRED COMP ER	242	-	-	600	600	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	128	196	244	-	-
	ADMIN INSURANCE	249	6,742	6,394	-	-	-	-
	OTHER NON INSTRU PROF TECI	389	2,250	2,250	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	13,253	14,664	13,750	15,000	-	-
	SUPPLIES AND MATERIALS	410	4,321	1,265	3,000	3,000	-	-
	NON CONSUMABLE ITEMS	460	-	1,169	5,000	4,000	-	-
	GRANT INDIRECT CHARGES	690	4,866	4,970	5,586	-	-	-
Subtotal - District Wide			102,178	104,367	117,308	119,989	-	-
2513300182000000	SUPPLIES AND MATERIALS	410	-	85	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	4	-	-	-	-
Subtotal - Fern Ridge Middle School			-	90	-	-	-	-
2513300616000000	FUEL	326	-	400	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	211	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	31	-	-	-	-
Subtotal - Elmira High School			-	642	-	-	-	-
TOTAL OTHER COMMUNITY SERVICES			102,178	105,098	117,308	119,989	-	-
TOTAL SIA REQUIREMENTS			1,106,008	1,301,147	1,354,255	1,355,516	-	-
MINFULLNESS ZEN								
REQUIREMENTS								
2522649000000000	NON CONSUMBABLES	460	-	4,727	4,000	-	-	-
TOTAL OTHER STAFF SERVICVES			-	4,727	4,000	-	-	-
TOTAL MINFULLNESS ZEN REQUIREMENTS			-	4,727	4,000	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>EARLY INDICATOR</b>								
<b>REQUIREMENTS</b>								
2532230000000000	DATA PROCESS	386	1,800	3,470	3,900	3,788	-	-
	GRANT INDIRECT CHARGES	690	68	132	137	141	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>1,868</b>	<b>3,602</b>	<b>4,037</b>	<b>3,929</b>	-	-
<b>TOTAL EARLY INDICATOR GRANT REQUIREMENTS</b>			<b>1,868</b>	<b>3,602</b>	<b>4,037</b>	<b>3,929</b>	-	-
<b>SUMMER ENRICHMENT K-8</b>								
<b>REQUIREMENTS</b>								
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	3,000	-	-	-	-	-
	PERS PENSION	211	989	-	-	-	-	-
	PERS IAP	212	1,904	-	-	-	-	-
	PERS UAL	213	2,864	-	-	-	-	-
	OPSRP PENSION	214	2,685	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,524	-	-	-	-	-
	WORKERS' COMPENSATION	231	102	-	-	-	-	-
	OTHER GEN PROF, TEC	390	6,273	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,088	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,951	-	-	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>53,415</b>	-	-	-	-	-
2541420000000000	LICENSED SALARIES	111	18,760	-	-	-	-	-
	CLASSIFIED SALARIES	112	5,119	-	-	-	-	-
	ADMINISTRATORS	113	1,799	-	-	-	-	-
	PERS PENSION	211	1,013	-	-	-	-	-
	PERS IAP	212	1,406	-	-	-	-	-
	PERS UAL	213	2,221	-	-	-	-	-
	OPSRP PENSION	214	1,846	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,964	-	-	-	-	-
	WORKERS' COMPENSATION	231	76	-	-	-	-	-
	PROPERTY SERVICES	320	276	-	-	-	-	-
	FUEL	326	5	-	-	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	REIMBURSABLE STUDENT	331	27	-	-	-	-	-
	TRAVEL	340	399	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	221	-	-	-	-	-
	NON-CONSUMABLES	460	249	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,341	-	-	-	-	-
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			<b>36,723</b>	-	-	-	-	-
2541490000000000	PROPERTY SERVICES	320	13,796	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	523	-	-	-	-	-
<b>TOTAL OTHER SUMMER SCHOOL PROGRAMS</b>			<b>14,318</b>	-	-	-	-	-
2542550428000000	FUEL	326	453	-	-	-	-	-
	REIMBURSABLE STUDENT	331	11,187	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	441	-	-	-	-	-
2542550500000000	FUEL	326	2,300	-	-	-	-	-
	REIMBURSABLE STUDENT	331	23,986	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	996	-	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION</b>			<b>39,363</b>	-	-	-	-	-
2543100501000000	OTHER GEN PROF, TEC	390	617	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	23	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>			<b>640</b>	-	-	-	-	-
<b>TOTAL SUMMER ENRICHMENT K-8 LEVEL</b>			<b>144,460</b>	-	-	-	-	-
<b>MENSTRUAL DIGNITY GRANT</b>								
<b>REQUIREMENTS</b>								
2552542000000000	SUPPLIES AND MATERIALS	410	280	1,304	-	-	-	-
	NON-CONSUMABLES	460	6,053	4,814	7,000	7,000	-	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS</b>			<b>6,333</b>	<b>6,118</b>	<b>7,000</b>	<b>7,000</b>	-	-
<b>TOTAL MENSTRUAL DIGNITY GRANT</b>			<b>6,333</b>	<b>6,118</b>	<b>7,000</b>	<b>7,000</b>	-	-
<b>SUMMER ACADEMIC 9-12</b>								
<b>REQUIREMENTS</b>								
2561430000000000	LICENSED SALARIES	111	23,814	-	-	-	-	-
	CLASSIFIED SALARIES	112	608	-	-	-	-	-
	PERS PENSION	211	1,864	-	-	-	-	-



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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	PERS IAP	212	1,465	-	-	-	-	-
	PERS UAL	213	2,115	-	-	-	-	-
	OPSRP PENSION	214	1,188	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,868	-	-	-	-	-
	WORKERS' COMPENSATION	231	70	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	95	-	-	-	-	-
	TEXTBOOKS	420	37	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,255	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>34,380</b>	-	-	-	-	-
2563100501000000	OTHER GEN PROF, TEC	390	1,049	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	40	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>			<b>1,089</b>	-	-	-	-	-
<b>TOTAL SUMMER ACCADEMIC 9-12 LEVEL</b>			<b>35,469</b>	-	-	-	-	-
<b>TITLE I-A</b>								
<b>REQUIREMENTS</b>								
2621272450000000	LICENSED SALARIES	111	101,058	178,681	73,689	79,474	-	-
	CLASSIFIED SALARIES	112	80,776	135,564	169,655	182,100	-	-
	SUBSTITUTES-LICENSED	121	(213)	868	1,083	1,083	-	-
	SUBSTITUTES-CLASSIFIED	122	24,848	4,421	5,060	5,258	-	-
	PERS PENSION	211	11,973	12,940	-	-	-	-
	PERS IAP	212	5,268	11,104	14,296	15,257	-	-
	PERS UAL	213	18,265	29,276	22,204	25,318	-	-
	OPSRP PENSION	214	10,503	18,585	25,736	37,582	-	-
	SOCIAL SECURITY ADMINISTR	220	16,021	23,969	19,086	20,495	-	-
	WORKERS' COMPENSATION	231	724	955	2,782	2,958	-	-
	LICENSED INSURANCE	241	19,502	42,525	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INC	243	-	845	998	1,238	-	-
	CLASSIFIED INSURANCE	245	61,614	114,262	156,150	139,392	-	-
	GRANT INDIRECT CHARGES	690	13,278	20,090	19,486	19,230	-	-
<b>TOTAL TITLE I</b>			<b>363,617</b>	<b>594,084</b>	<b>533,625</b>	<b>553,385</b>	-	-
262141000000000000	SUPPLIES AND MATERIALS	410	5,247	6,701	-	-	-	-
	GRANT INDIRECT CHARGES	690	199	235	-	-	-	-
<b>TOTAL INTERMEDIATE</b>			<b>5,446</b>	<b>6,936</b>	-	-	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
26214100450000000	ADDITIONAL SALARY	130	-	-	50,000	20,000	-	-
	PERS PENSION	211	-	-	6,685	3,520	-	-
	PERS IAP	212	-	-	3,000	1,200	-	-
	PERS UAL	213	-	-	4,450	1,890	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	3,825	1,530	-	-
	WORKERS' COMPENSATION	231	-	-	545	218	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	200	92	-	-
	GRANT INDIRECT CHARGES	690	-	-	2,603	1,024	-	-
<b>TOTAL ELEMENTARY SUMMER PROGRAMS</b>			-	-	<b>71,308</b>	<b>29,474</b>	-	-
26221104500000000	SUPPLIES AND MATERIALS	410	355	166	-	-	-	-
	NON-CONSUMABLE	460	-	120	-	-	-	-
	GRANT INDIRECT CHARGES	690	13	10	-	-	-	-
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK SERVICES</b>			<b>368</b>	<b>296</b>	-	-	-	-
26224904500000000	ADMINISTRATORS	113	12,500	-	-	-	-	-
	ADDITIONAL SALARY	130	2,500	-	-	-	-	-
	PERS PENSION	211	2,085	-	-	-	-	-
	PERS UAL	213	1,313	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,148	-	-	-	-	-
	WORKERS' COMPENSATION	231	39	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	742	-	-	-	-	-
<b>TOTAL OTHER SUPPORT</b>			<b>20,326</b>	-	-	-	-	-
26233004500000000	ADDITIONAL SALARY	130	1,013	890	-	-	-	-
	PERS PENSION	211	55	28	-	-	-	-
	PERS IAP	212	37	39	-	-	-	-
	PERS UAL	213	89	81	-	-	-	-
	OPSRP PENSION	214	66	68	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	77	67	-	-	-	-
	WORKERS' COMPENSATION	231	3	3	-	-	-	-
	PFMLI	243	-	3	-	-	-	-
	SUPPLIES & MATERIALS	410	1,842	2,089	1,850	-	-	-
	GRANT INDIRECT CHA	690	121	114	70	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>			<b>3,303</b>	<b>3,382</b>	<b>1,920</b>	-	-	-
<b>TOTAL TITLE I REQUIREMENTS</b>			<b>393,060</b>	<b>604,698</b>	<b>606,853</b>	<b>582,859</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>WELLNESS FUND</b>								
<b>REQUIREMENTS</b>								
2642649000000000	SUBSTITUTES - LICENSED	121	101	-	-	-	-	-
	ADDITIONAL SALARY	130	2,600	3,207	5,000	5,000	-	-
	PERS PENSION	211	153	161	669	880	-	-
	PERS IAP	212	96	119	300	300	-	-
	PERS UAL	213	236	291	445	473	-	-
	OPSRP PENSION	214	173	209	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	204	241	383	383	-	-
	WORKERS' COMPENSATION	231	8	9	54	55	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	10	20	22	-	-
	OTHER INST, PROF & TECH	319	670	-	-	-	-	-
	OTHER NON-INSTR PR	389	3,583	4,164	-	-	-	-
	SUPPLIES AND MATERIALS	410	6,264	6,413	23,439	11,187	-	-
	NON CONSUMABLES	460	-	-	-	-	-	-
<b>TOTAL OTHER STAFF SERVICES</b>			<b>14,087</b>	<b>14,825</b>	<b>30,310</b>	<b>18,300</b>	-	-
2642690000000000	DATA PROCESS	386	4,302	5,465	6,700	6,700	-	-
<b>TOTAL OTHER SUPPORT SERVICES-CENTRAL</b>			<b>4,302</b>	<b>5,465</b>	<b>6,700</b>	<b>6,700</b>	-	-
<b>TOTAL WELLNESS GRANT REQUIREMENTS</b>			<b>18,389</b>	<b>20,291</b>	<b>37,010</b>	<b>25,000</b>	-	-
<b>EARLY LITERACY GRANT</b>								
<b>REQUIREMENTS</b>								
2681111000000000	INSTRUCTIONAL SERVICES	311	-	-	-	103,136	-	-
	TEXTBOOKS	420	-	20,936	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,035	-	3,716	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			-	<b>21,971</b>	-	<b>106,852</b>	-	-
2681270000000000	LICENSED SALARIES	111	-	-	61,360	63,815	-	-
	PERS PENSION	211	-	-	8,204	11,231	-	-
	PERS UAL	213	-	-	5,461	6,030	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	4,694	4,882	-	-
	WORKERS' COMPENSATION	231	-	-	680	707	-	-
	LICENSED INSURANCE	241	-	-	22,500	23,100	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	245	295	-	-
	SUPPLIES AND MATERIALS	410	-	1,168	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	58	-	3,962	-	-

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

				2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
TOTAL EDUCATIONALLY DISADVANTAGED				-	1,226	103,144	114,022	-	-
2682240000000000	INST PROGRAM IMP SERVICES	312		-	27,284	-	-	-	-
	GRANT INDIRECT CHARGES	690		-	1,364	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT				-	28,648	-	-	-	-
TOTAL EARLY LITERACY GRANT REQUIREMENTS				-	51,845	103,144	220,874	-	-
WLC TITLE									
REQUIREMENTS									
2691288128000000	CHARTER SCHOOL PAYMENTS	360		-	-	85,000	193,051	-	-
	GRANT INDIRECT CHARGES	690		-	-	3,222	6,949	-	-
	TRANSITS	720		-	-	100,000	-	-	-
TOTAL CHARTER SCHOOLS				-	-	188,222	200,000	-	-
2695300128000000	TRANSITS	720		-	-	100,000	-	-	-
TOTAL APPORTIONMENT OF FUNDS BY LEA				-	-	100,000	-	-	-
TOTAL WLC GRANT REQUIREMENTS				-	-	288,222	200,000	-	-
TITLE IV									
REQUIREMENTS									
2701111179000000	LICENSED SALARIES	111		3,155	-	-	-	-	-
	CLASSIFIED SALARIES	112		1,827	-	-	-	-	-
	PERS PENSION	211		439	-	-	-	-	-
	PERS IAP	212		110	-	-	-	-	-
	PERS UAL	213		436	-	-	-	-	-
	OPSRP PENSION	214		197	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220		378	-	-	-	-	-
	WORKERS' COMPENSATION	231		15	-	-	-	-	-
	LICENSED INSURANCE	241		886	-	-	-	-	-
	CLASSIFIED INSURANCE	245		1,685	-	-	-	-	-
	INSTRUCTION SERVICE	311		2,600	2,600	-	-	-	-
	SUPPLIES AND MATERIALS	410		1,407	-	11,000	11,000	-	-
	NON-CONSUMABLE ITEMS	460		-	-	2,000	2,000	-	-
	GRANT INDIRECT CHARGES	690		263	52	493	468	-	-
TOTAL ELMIRA ELEMENTARY				13,396	2,652	13,493	13,468	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2701111346000000	LICENSED SALARIES	111	3,155	-	-	-	-	-
	CLASSIFIED SALARIES	112	2,701	8,448	-	-	-	-
	PERS PENSION	211	439	-	-	-	-	-
	PERS IAP	212	163	507	-	-	-	-
	PERS UAL	213	513	769	-	-	-	-
	OPSRP PENSION	214	293	890	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	442	624	-	-	-	-
	WORKERS' COMPENSATION	231	18	28	-	-	-	-
	LICENSED INSURANCE	241	886	-	-	-	-	-
	PFMLI	243		27	-	-	-	-
	CLASSIFIED INSURANCE	245	3,033	10,717	-	-	-	-
	INSTRUCTION SERVICE	311	3,000	3,000	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	11,000	11,000	-	-
	NON-CONSUMABLE ITEM	460	3,398	-	2,000	2,000	-	-
	GRANT INDIRECT CHARGES	690	361	500	493	468	-	-
<b>TOTAL VENETA ELEMENTARY</b>			<b>18,402</b>	<b>25,508</b>	<b>13,493</b>	<b>13,468</b>	-	-
2701121182000000	NON-CONSUMABLE ITEM	460	-	-	5,152	5,000	-	-
	GRANT INDIRECT CHARGES	690	-	-	195	180	-	-
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			-	-	<b>5,347</b>	<b>5,180</b>	-	-
2701131616000000	NON-CONSUMABLE ITEM	460	-	-	-	3,225	-	-
	GRANT INDIRECT CHARGES	690	-	-	-	116	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			-	-	-	<b>3,341</b>	-	-
2701283000000000	RENTALS	324	2,001	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	40	-	-	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			<b>2,041</b>	-	-	-	-	-
2702130000000000	SUPPLIES AND MATERIALS	410	1,025	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	21	-	-	-	-	-
<b>TOTAL HEALTH SERVICES</b>			<b>1,045</b>	-	-	-	-	-
2701410000000000	CLASSIFIED SALARIES	112	-	3,250	-	-	-	-
	ADMINISTRATORS	113	-	6,515	-	-	-	-
	PERS IAP	212	-	586	-	-	-	-
	PERS UAL	213	-	889	-	-	-	-
	OPSRP PENSION	214	-	1,028	-	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SOCIAL SECURITY ADMINISTR	220	-	747	-	-	-	-
	WORKERS' COMPENSATION	231	-	28	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	11	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	261	-	-	-	-
<b>TOTAL INTERMEDIATE</b>			-	<b>13,314</b>	-	-	-	-
2702115000000000	COMMUNICATION	350	-	3,946	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	79	-	-	-	-
<b>TOTAL STUDENT SAFETY</b>			-	<b>4,024</b>	-	-	-	-
2702410182000000	NON-CONSUMABLE ITEM	460	372	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	7	-	-	-	-	-
<b>Subtotal Fern Ridge Middle School</b>			<b>380</b>	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	96	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2	-	-	-	-	-
<b>Subtotal Veneta Elementary School</b>			<b>98</b>	-	-	-	-	-
<b>TOTAL OFFICE OF THE PRINCIPLE</b>			<b>478</b>	-	-	-	-	-
<b>TOTAL TITLE IV REQUIREMENTS</b>			<b>35,362</b>	<b>45,499</b>	<b>32,333</b>	<b>35,457</b>	-	-
<b>PERKINS</b>								
<b>REQUIREMENTS</b>								
2711131616000000	NON-CONSUMABLE ITEMS	460	-	4,859	5,000	10,000	-	-
	DEPRECIABLE EQUIPMENT	540	24,185	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>24,185</b>	<b>4,859</b>	<b>5,000</b>	<b>10,000</b>	-	-
<b>TOTAL PERKINS GRANT REQUIREMENTS</b>			<b>24,185</b>	<b>4,859</b>	<b>5,000</b>	<b>10,000</b>	-	-
<b>CAREER PATHWAYS</b>								
<b>REQUIREMENTS</b>								
2731131616000000	SUPPLIES AND MATERIALS	410	1,319	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	-	2,000	2,000	-	-
	GRANT INDIRECT CHARGES	690	50	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>1,368</b>	-	<b>2,000</b>	<b>2,000</b>	-	-
<b>TOTAL CAREER PATHWAYS GRANT REQUIREMENTS</b>			<b>1,368</b>	-	<b>2,000</b>	<b>2,000</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
			<b>MEASURE 98</b>					
<b>REQUIREMENTS</b>								
2891131616000000	LICENSED SALARIES	111	49,278	59,665	65,770	69,830	-	-
	CLASSIFIED SALARIES	112	-	-	9,638	-	-	-
	SUBSTITUTES-LICENSE	121	-	413	-	2,166	-	-
	PERS PENSION	211	-	55	-	-	-	-
	PERS IAP	212	2,957	3,580	4,514	4,190	-	-
	PERS UAL	213	4,312	5,467	6,711	6,804	-	-
	OPSRP PENSION	214	5,317	6,283	7,921	10,382	-	-
	SOCIAL SECURITY ADMINISTR	220	3,770	4,596	5,769	5,508	-	-
	WORKERS' COMPENSATION	231	143	172	841	841	-	-
	LICENSED INSURANCE	241	18,950	22,175	22,500	23,100	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	199	302	333	-	-
	FUEL	326	60	60	-	-	-	-
	REIMBURSABLE STUDENT	331	149	149	500	-	-	-
	OTHER NON-INSTR PROF TECH	389	171	-	200	-	-	-
	OTHER GEN PROF, TECH SRVS	390	175	75	200	5,161	-	-
	SUPPLIES AND MATERIALS	410	20,370	4,039	21,000	18,264	-	-
	NON-CONSUMABLE ITEMS	460	4,752	277	6,000	-	-	-
	DEPRECIABLE EQUIPMENT	540	100	-	100	-	-	-
	DUES & FEES	640	-	5,600	700	-	-	-
	GRANT INDIRECT CHARGES	690	4,188	3,948	5,820	6,636	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>114,691</b>	<b>116,752</b>	<b>159,386</b>	<b>154,115</b>	-	-
2891283616000000	LICENSED SALARIES	111	37,857	39,371	32,725	8,509	-	-
	EXTRA DUTY	130	3,985	4,144	2,584	2,687	-	-
	PERS PENSION	211	5,816	5,818	4,721	1,970	-	-
	PERS IAP	212	2,510	2,611	-	-	-	-
	PERS UAL	213	3,661	3,960	3,142	1,058	-	-
	SOCIAL SECURITY ADMINISTR	220	3,201	3,329	2,701	856	-	-
	WORKERS' COMPENSATION	231	117	121	392	124	-	-
	LICENSED INSURANCE	241	10,650	11,100	-	-	-	-
	DEFERRED COMP ER	242	450	450	360	90	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	144	141	52	-	-
	GRANT INDIRECT CHARGES	690	2,587	2,487	1,644	690	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			<b>70,833</b>	<b>73,535</b>	<b>48,410</b>	<b>16,036</b>	-	-

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2892120616000000	LICENSED SALARIES	111	36,272	-	-	-	-	-
	EXTRA DUTY	130	380	-	-	-	-	-
	PERS IAP	212	2,199	-	-	-	-	-
	PERS UAL	213	3,207	-	-	-	-	-
	OPSRP PENSION	214	3,955	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,804	-	-	-	-	-
	WORKERS' COMPENSATION	231	103	-	-	-	-	-
	LICENSED INSURANCE	241	10,650	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	7,000	3,350	-	-
	GRANT INDIRECT CHARGES	690	2,258	-	265	144	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>61,827</b>	<b>-</b>	<b>7,265</b>	<b>3,494</b>	<b>-</b>	<b>-</b>
2892124182000000	LICENSED SALARIES	111	10,659	11,085	11,517	11,978	-	-
	PERS PENSION	211	1,482	1,482	1,540	2,108	-	-
	PERS IAP	212	639	228	-	-	-	-
	PERS UAL	213	933	1,009	1,025	1,132	-	-
	SOCIAL SECURITY ADMINISTR	220	809	842	881	916	-	-
	WORKERS' COMPENSATION	231	30	31	128	134	-	-
	LICENSED INSURANCE	241	3,549	3,699	3,749	3,848	-	-
	DEFERRED COMP ER	242	150	150	150	150	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	36	46	55	-	-
	OTHER INST, PROF & TECH	319	750	-	1,500	2,500	-	-
	OTHER GEN PROF, TECH SRVS	390	-	600	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	1,844	3,600	-	-
	GRANT INDIRECT CHARGES	690	720	671	850	1,189	-	-
<b>TOTAL INFORMATION SERVICES</b>			<b>19,720</b>	<b>19,832</b>	<b>23,230</b>	<b>27,610</b>	<b>-</b>	<b>-</b>
2892124616000000	LICENSED SALARIES	111	53,318	55,451	57,614	59,918	-	-
	CLASSIFIED SALARIES	112	5,502	7,713	-	8,858	-	-
	PERS PENSION	211	7,411	7,414	7,703	10,546	-	-
	PERS IAP	212	3,434	1,632	-	512	-	-
	PERS UAL	213	5,161	5,810	5,128	6,499	-	-
	OPSRP PENSION	214	423	867	-	1,230	-	-
	SOCIAL SECURITY ADMINISTR	220	4,480	4,853	4,407	5,261	-	-
	WORKERS' COMPENSATION	231	169	185	640	764	-	-
	LICENSED INSURANCE	241	17,751	18,501	18,752	19,251	-	-
	DEFERRED COMP ER	242	750	750	750	750	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	210	230	318	-	-



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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	CLASSIFIED INSURANCE	245	-	-	-	6,689		
	INST PROGRAM IMP S	312	-	1,200	-	4,000	-	-
	FUEL	326	4	3	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	7	32	-	-	-	-
	TRAVEL	340	-	1,439	-	-	-	-
	OTHER NON-INSTR PRO	389		107		-	-	-
	SUPPLIES AND MATERIALS	410	10,364	9,130	10,000	2,500	-	-
	NON-CONSUMABLE ITEMS	460	24,326	-	21,000	8,000	-	-
	GRANT INDIRECT CHARGES	690	4,891	4,035	4,784	6,079	-	-
<b>TOTAL INFORMATION SERVICES</b>			<b>137,993</b>	<b>119,332</b>	<b>131,008</b>	<b>141,175</b>	-	-
2892660000000000	COMPUTER SOFTWARE	470	-	-	-	20,500	-	-
	GRANT INDIRECT CHARGES	690	-	-	-	922	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			-	-	-	<b>21,422</b>	-	-
2893300000000000	SUPPLIES AND MATERIALS	410	-	-	-	2,500	-	-
	NON-CONSUMABLE ITEMS	460	-	-	-	113	-	-
<b>TOTAL OTHER COMMUNITY SERVICES</b>			-	-	-	<b>2,613</b>	-	-
<b>TOTAL MEASURE 98 REQUIREMENTS</b>			<b>405,064</b>	<b>329,451</b>	<b>369,299</b>	<b>366,465</b>	-	-
<b>CONSTRUCTION EXCISE TAX</b>								
<b>REQUIREMENTS</b>								
2912542000000000	REPAIRS & MAINTENANCE	322	-	-	100,000	-	-	-
	IMPROVE OTHER THAN BUILD	530	-	8,432	100,000	60,000	-	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS</b>			-	<b>8,432</b>	<b>200,000</b>	<b>60,000</b>	-	-
2912543700000000	REPAIRS & MAINTENANCE	322	-	-	131,846	60,000	-	-
<b>TOTAL CARE AND UPKEEP OF GROUNDS</b>			-	-	<b>131,846</b>	<b>60,000</b>	-	-
2914120000000000	LAND ACQUISITION	510	-	-	-	285,000	-	-
<b>TOTAL LAND ACQUISITION</b>			-	-	-	<b>285,000</b>	-	-
<b>TOTAL CONSTRUCTION EXCISE TAX REQUIREMENTS</b>			-	<b>8,432</b>	<b>331,846</b>	<b>405,000</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
			<b>TITLE II</b>					
<b>REQUIREMENTS</b>								
2931111450000000	CLASSIFIED SALARIES	112	29,463	21,721	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	5,315	-	-	-	-
	ADDITIONAL SALARY	130	-	-	39,700	39,700	-	-
	PERS PENSION	211	-	90	5,308	6,987	-	-
	PERS IAP	212	1,756	1,292	2,382	2,382	-	-
	PERS UAL	213	2,578	2,462	3,533	3,752	-	-
	OPSRP PENSION	214	2,960	2,752	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,114	2,068	3,037	3,037	-	-
	WORKERS' COMPENSATION	231	19	84	433	433	-	-
	LICENSED INSURANCE	241	-	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	89	159	183	-	-
	CLASSIFIED INSURANCE	245	26,628	20,520	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	2,100	-	-
	GRANT INDIRECT CHARGES	690	2,483	1,962	2,094	2,175	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>68,002</b>	<b>58,356</b>	<b>56,646</b>	<b>60,749</b>	-	-
2932240450000000	INST PROGRAM IMP SERVICES	312	1,839	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	70	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>1,909</b>	-	-	-	-	-
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	-	-	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>			<b>98</b>	-	-	-	-	-
<b>TOTAL TITLE II REQUIREMENTS</b>			<b>70,009</b>	<b>58,356</b>	<b>56,646</b>	<b>60,749</b>	-	-
			<b>MISC. OTHER GRANTS</b>					
<b>REQUIREMENTS</b>								
2951131616012000	CLASSIFIED SALARIES	112	24,608	20,781	-	-	-	-
	SUBSTITUTES LICENSE	121	201	-	-	-	-	-
	SUBSTITUTES CLASSIFIED	122	-	219	-	-	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	PERS PENSION	211	3,448	-	-	-	-	-
	PERS IAP	212	1,477	690	-	-	-	-
	PERS UAL	213	2,169	1,911	-	-	-	-
	OPSRP PENSION	214	-	1,234	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,822	1,607	-	-	-	-
	WORKERS' COMPENSATION	231	72	66	-	-	-	-
	LICENSED INSURANCE	241	-	23	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	58	-	-	-	-
	CLASSIFIED INSURANCE	245	6,764	12,389	-	-	-	-
	INST PROGRAM IMP SE	312	325	-	-	-	-	-
	TRAVEL	340	1,326	198	-	-	-	-
	SUPPLIES AND MATERIALS	410	141	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>42,351</b>	<b>39,175</b>	-	-	-	-
2953300000000000	SUBSTITUTES CLASSIFIED	122	182	-	-	-	-	-
	ADDITIONAL SALARY	130	13,855	15,100	22,000	25,000	-	-
	PERS IAP	212	404	99	660	1,500	-	-
	PERS UAL	213	1,221	1,374	1,958	2,363	-	-
	OPSRP PENSION	214	889	708	2,317	3,605	-	-
	SOCIAL SECURITY ADMINISTR	220	1,072	1,151	1,683	1,913	-	-
	WORKERS' COMPENSATION	231	44	45	249	276	-	-
	PAID FAMILY MEDIAL LEAVE INS	243	-	38	88	116	-	-
	INST, PROF, TECH SE	310	8,494	-	-	-	-	-
	TRAVEL	340	199	276	-	-	-	-
	SUPPLIES AND MATERIALS	410	6,643	4,847	-	4,800	-	-
	NON-CONSUMABLE ITEMS	460	141	-	-	-	-	-
	DUES & FEES	640	-	10	-	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>			<b>33,144</b>	<b>23,648</b>	<b>28,955</b>	<b>39,573</b>	-	-
<b>TOTAL OTHER GRANTS REQUIREMENTS</b>			<b>75,495</b>	<b>62,823</b>	<b>28,955</b>	<b>39,573</b>	-	-
<b>CHARTER SCHOOL</b>								
<b>REQUIREMENTS</b>								
2961288128000000	CHARTER SCHOOL PAYMENTS	360	712,691	800,857	812,999	925,048	-	-
<b>TOTAL CHARTER SCHOOLS</b>			<b>712,691</b>	<b>800,857</b>	<b>812,999</b>	<b>925,048</b>	-	-
<b>TOTAL CHARTER SCHOOL REQUIREMENTS</b>			<b>712,691</b>	<b>800,857</b>	<b>812,999</b>	<b>925,048</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>TECHNOLOGY RESERVE FUND</b>								
<b>REQUIREMENTS</b>								
2972660110000000	INST, PROF, TECH SE	310	12,920	-	77,606	77,000	-	-
	REPAIRS AND MAINTANCE	322	3,268	-	100,000	100,000	-	-
	OTHER NON-INSTR PROF TECH	389	1,223	-	20,000	20,000	-	-
	NON-CONSUMABLE ITEM	460	888	2,713	3,135	3,100	-	-
	COMPUTER SOFTWARE	470	-	-	20,000	20,000	-	-
	COMPUTER HARDWARE	480	-	-	20,000	20,000	-	-
	TECHNOLOGY	550	5,560	-	150,000	150,000	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>23,858</b>	<b>2,713</b>	<b>390,741</b>	<b>390,100</b>	-	-
2976110110000000	RESERVE IT IMPROVEMENTS	816	-	-	500,000	518,156	-	-
<b>TOTAL OPERATING CONTINGENCY</b>			<b>-</b>	<b>-</b>	<b>500,000</b>	<b>518,156</b>	-	-
<b>TOTAL TECHNOLOGY RESERVE REQUIREMENTS</b>			<b>23,858</b>	<b>2,713</b>	<b>890,741</b>	<b>908,256</b>	-	-
<b>MAINTENANCE RESERVE FUND</b>								
<b>REQUIREMENTS</b>								
2982527616000000	DUES & FEES	640	-	5,171	-	-	-	-
<b>Subtotal Elmira High School</b>			<b>-</b>	<b>5,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2982572179000000	REPAIRS & MAINTENANCE	322	-	3,400	-	-	-	-
<b>Subtotal Elmira Elementary School</b>			<b>-</b>	<b>3,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROPERTY ACCOUNTING SERVICES</b>			<b>-</b>	<b>8,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2982542700000000	REPAIRS & MAINTENANCE	322	258,684	236,710	300,000	300,000	-	-
	RENTALS	324	2,482	1,043	-	-	-	-
	GARBAGE	328	2,444	-	-	-	-	-
	COMUNICATION	350	-	3,511	-	-	-	-
	OTHER NON-INSTR PROF	389	127,763	7,884	100,000	100,000	-	-
	SUPPLIES AND MATERIALS	410	1,249	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	17,046	2,930	275,000	275,000	-	-
	IMPROVE OTHER THAN BUILD	530	10,001	-	50,000	50,000	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	-	-	-	-
	OTHER CAPITAL OUTLAY	590	34,012	13,048	50,000	50,000	-	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>453,681</b>	<b>265,124</b>	<b>775,000</b>	<b>775,000</b>	-	-

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

			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2982543700000000	REPAIRS & MAINTENANCE	322	12,700	-	25,000	25,000	-	-
	OTHER NON-INSTR PROF	389	6,538	-	100,000	100,000	-	-
	IMPROVE OTHER THAN	530	6,000	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	100,000	100,000	-	-
<b>TOTAL CARE AND UPKEEP OF GROUNDS</b>			<b>25,238</b>	<b>-</b>	<b>225,000</b>	<b>225,000</b>	<b>-</b>	<b>-</b>
2982544000000000	REPAIRS & MAINTENANCE	322	-	17,422	-	-	-	-
<b>TOTAL MAINTENANCE</b>			<b>-</b>	<b>17,422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2982549700000000	WATER AND SEWAGE	327	-	-	625,000	625,000	-	-
<b>TOTAL OPERATING AND MAINTENANCE OF PLANT SERVICES</b>			<b>-</b>	<b>-</b>	<b>625,000</b>	<b>625,000</b>	<b>-</b>	<b>-</b>
2984120700000000	LANE ACQUISITION	510	-	-	350,000	350,000	-	-
<b>TOTAL SITE ACQUISITION</b>			<b>-</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>-</b>
2984150000000000	BUILDING ACQUISITION	520	-	-	650,000	650,000	-	-
	DUES & FEES	640	-	878	-	-	-	-
<b>TOTAL BUILDING ACQUISITION</b>			<b>-</b>	<b>878</b>	<b>650,000</b>	<b>650,000</b>	<b>-</b>	<b>-</b>
2985200700000000	FUND MODIFICATIONS	710	-	82,945	-	-	-	-
<b>TOTAL TRANSFER OF FUNDS</b>			<b>-</b>	<b>82,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2986110700000000	PLANNED RESERVE	810	-	-	407,304	414,358	-	-
	RESERVE CAPITAL IMPROVEME	813	-	-	212,500	215,000	-	-
	RESERVE VEHICLE/EQUIP REP	815	-	-	60,000	60,000	-	-
<b>TOTAL OPERATING CONTINGENCY</b>			<b>-</b>	<b>-</b>	<b>679,804</b>	<b>689,358</b>	<b>-</b>	<b>-</b>
<b>TOTAL DISTRICT MAINT. RESERVE REQUIREMENTS</b>			<b>478,919</b>	<b>374,939</b>	<b>3,304,804</b>	<b>3,314,358</b>	<b>-</b>	<b>-</b>
<b>EARLY RETIREMENT FUND</b>								
<b>REQUIREMENTS</b>								
2991100000000000	PERS UAL	213	-	-	-	191,450	-	-
<b>TOTAL REGULAR PROGRAMS</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>191,450</b>	<b>-</b>	<b>-</b>
2992100000000000	PERS UAL	213	-	-	-	158,550	-	-
<b>TOTAL SUPPORT SERVICES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>158,550</b>	<b>-</b>	<b>-</b>

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

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			2022/2023 Actual	2023/2024 Actual	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2992700000000000	RETIREMENT STIPENDS	116	47,548	38,200	61,888	41,841	-	-
	PERS PENSION	211	2	-	-	-	-	-
	PERS UAL	213	1	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	4,268	2,920	4,514	3,201	-	-
	CLASSIFIED INSURANCE	245	8,761	-	-	-	-	-
	LIC. RETIREMENT HEALTH	271	68,093	60,769	14,344	-	-	-
	CLASS. RETIREMENT HEALTH	275	22,194	21,922	193,626	143,968	-	-
<b>TOTAL SUPPLEMENTAL RETIREMENT PROGRAM</b>			<b>150,866</b>	<b>123,811</b>	<b>274,372</b>	<b>189,010</b>	-	-
2996110000000000	RESERVE PERS LIABILITY	811	-	-	440,000	490,000	-	-
	RESERVE EARLY RETIREMENT	814	-	-	1,023,465	1,051,576	-	-
<b>TOTAL OPERATING CONTINGENCY</b>			-	-	<b>1,463,465</b>	<b>1,541,576</b>	-	-
<b>TOTAL DIST. RETIREMENT FUND REQUIREMENTS</b>			<b>150,866</b>	<b>123,811</b>	<b>1,737,837</b>	<b>2,080,586</b>	-	-
<b>TOTAL SPECIAL REVENUE REQUIREMENTS</b>			<b>6,435,098</b>	<b>7,107,190</b>	<b>13,604,541</b>	<b>13,581,187</b>	-	-

# **DEBT SERVICE FUND**



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

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***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.

**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	\$ 2,435,588
Series 2021	Refinance the district's Series 2014	10/28/2021	6/15/2036	\$ 22,175,000	\$19,285,000
Series 2024	General Obligation Bond 2024	8/22/2024	6/15/20240	\$16,114,065	\$28,351,593

**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	\$ 2,050,000





**FERN RIDGE SCHOOL DISTRICT 28J**  
**DEBT SERVICE FUND**

			2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2025/2026
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>RESOURCES</b>								
R1100	TAXES		2,424,875	2,479,807	2,607,044	2,703,568		
R1112	PRIOR YEARS TAXES		-	24,756	-	-		
R1114	PAYMENTS IN LIEU PROP TAX		-	1,075	-	-		
R1190	PENALTIES & INT ON TAXES		-	6,253	-	-		
R1500	EARNINGS ON INVESTMENTS		37,612	61,983	14,862	14,862		
R1900	OTHER REV LOCAL SOURCES		807,644	-	852,625	893,775		
R1970	SRVS PROVIDED OTHER FUND		-	809,832	-	-		
R1990	MISCELLANEOUS		-	(8,158)	-	-		
R5100	LONG-TERM DEBT FINANCIING SOURCES		-	-	700,000	-		
R5400	RESOURCES-BEG. FUND BAL.		84,960	173,338	29,968	192,472		
<b>TOTAL RESOURCES</b>			<b>3,355,091</b>	<b>3,548,887</b>	<b>4,204,499</b>	<b>3,804,677</b>	-	-
<b>DEBT SERVICE G.O. BOND 2014/2021</b>								
<b>REQUIREMENTS</b>								
3005110900000000	REDEMPTION OF PRINCIPAL	610	1,695,342	1,835,000	1,861,955	1,337,649		
	REGULAR INTEREST	621	708,355	667,230	712,310	655,420		
<b>TOTAL DEBT SERVICE</b>			<b>2,403,697</b>	<b>2,502,230</b>	<b>2,574,265</b>	<b>1,993,069</b>	-	-
<b>DEBT SERVICE G.O. BOND 2024</b>								
<b>REQUIREMENTS</b>								
3005110900000000	REGULAR INTEREST	621	-	-	700,000	838,750		
<b>TOTAL DEBT SERVICE</b>			-	-	<b>700,000</b>	<b>838,750</b>	-	-
<b>LONG TERM DEBT SERVICE - PENSION BOND</b>								
3015110900000000	REDEMPTION OF PRINCIPAL	610	669,028	625,000	700,000	780,000		
	REGULAR INTEREST	621	109,028	187,313	152,625	113,775		
<b>TOTAL LONG-TERM DEBT SERVICE</b>			<b>778,057</b>	<b>812,313</b>	<b>852,625</b>	<b>893,775</b>	-	-
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>								
3007000900000000	RESERVED FOR NEXT YEAR	820	-	-	77,609	79,083		
<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>			-	-	<b>77,609</b>	<b>79,083</b>	-	-
<b>TOTAL REQUIREMENTS FOR DEBT SERVICE</b>			<b>3,181,753</b>	<b>3,314,543</b>	<b>4,204,499</b>	<b>3,804,677</b>	-	-

# **CAPITAL PROJECTS FUND**



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

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### ***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.

#### **Bond Measure**

On May 21, 2024 voters approved Measure 20-354, authorizing the issuance of \$16,115,000 in general obligation bonds to Build, Renovate and Improve Schools. The State is also providing an OSCIM grant totaling \$6,000,000, resulting in a total capital fund project of \$22,115,000.

***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*

			2022/2023 Actual	2023/2024 Adopted	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>RESOURCES</b>								
R1500	EARNINGS ON INVESTMENTS		-	-	-	390,000	-	-
R3299	OSCIM GRANT		-	-	6,000,000	6,000,000	-	-
R5100	LONG TERM DEBT FINANCE		-	-	16,115,000	-	-	-
R5400	BEGINNING FUND BALANCE		-	-	-	14,085,598	-	-
<b>TOTAL RESOURCES</b>			-	-	<b>22,115,000</b>	<b>20,475,598</b>	-	-
<b>REQUIREMENTS</b>								
4002321000000000	ADMINISTRATORS	113	-	-	-	17,758	-	-
	PERS PENSION	211	-	-	-	3,125	-	-
	PERS IAP	212	-	-	-	1,065	-	-
	PERS UAL	213	-	-	-	1,678	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	1,358	-	-
	WORKERS' COMPENSATION	231	-	-	-	197	-	-
	DEFERRED COMP ER	242	-	-	-	900	-	-
	PFMLI	243	-	-	-	82	-	-
	ADMIN INSURANCE	249	-	-	-	2,972	-	-
<b>TOTAL OFFICE OF SUPERINTENDENT</b>			-	-	-	<b>29,135</b>	-	-
4002520000000000	ADMINISTRATORS	113	-	-	-	10,449	-	-
	PERS IAP	212	-	-	-	627	-	-
	PERS UAL	213	-	-	-	987	-	-
	OPSRP PENSION	214	-	-	-	1,507	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	799	-	-
	WORKERS' COMPENSATION	231	-	-	-	116	-	-
	DEFERRED COMP ER	242	-	-	-	300	-	-
	PFMLI	243	-	-	-	48	-	-
	CLASSIFIED INSURANCE	245	-	-	-	2,460	-	-
	OTHER NON-INST. PROF TECH	389	-	-	350,000	-	-	-
<b>TOTAL FISCAL SERVICES</b>			-	-	<b>350,000</b>	<b>17,293</b>	-	-
4002541000000000	ADMINISTRATORS	113	-	-	-	-	-	-
	CONFIDENTIAL	114	-	-	-	8,169	-	-
	PERS IAP	212	-	-	-	472	-	-
	PERS UAL	213	-	-	-	772	-	-
	OPSRP PENSION	214	-	-	-	1,134	-	-

**FERN RIDGE SCHOOL DISTRICT 28J**  
***CAPITAL PROJECTS FUND***

			2022/2023 Actual	2023/2024 Adopted	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
	SOCIAL SECURITY ADMINISTR	220	-	-	-	625	-	-
	WORKERS' COMPENSATION	231	-	-	-	241	-	-
	LICENSED INSURANCE	241	-	-	-	2,483	-	-
	DEFERRED COMP ER	242	-	-	-	60	-	-
	PFMLI	243	-	-	-	38	-	-
<b>TOTAL SERVICE AREA DIRECTION</b>			-	-	-	<b>13,994</b>	-	-
4004110000000000	LEGAL SERVICES	382	-	-	-	428,210	-	-
	OTHER NON-INST. PROF TECH	389	-	-	350,000	-	-	-
<b>Subtotal District Wide</b>			-	-	<b>350,000</b>	<b>428,210</b>	-	-
4004110616000000	LEGAL SERVICES	382	-	-	-	82,285	-	-
	OTHER NON-INST. PROF TECH	389	-	-	-	-	-	-
<b>Subtotal Elmira High School</b>			-	-	-	<b>82,285</b>	-	-
<b>TOTAL SERVICE AREA DIRECTION</b>			-	-	<b>350,000</b>	<b>510,495</b>	-	-
4004120000000000	ADVERTISING	354	-	-	-	1,000	-	-
<b>Subtotal District Wide</b>			-	-	-	<b>1,000</b>	-	-
4004120179000000	ARCH./ENGIN. SERV.	383	-	-	-	35,305	-	-
<b>Subtotal Elmira Elementary</b>			-	-	-	<b>35,305</b>	-	-
4004120182000000	ARCH./ENGIN. SERV.	383	-	-	-	10,550	-	-
	OTHER NON-INST. PROF TECH	389	-	-	-	10,420	-	-
<b>Subtotal Fern Ridge Middle School</b>			-	-	-	<b>20,970</b>	-	-
4004120346000000	ARCH./ENGIN. SERV.	383	-	-	-	31,140	-	-
	OTHER NON-INST. PROF TECH	389	-	-	-	2,227	-	-
<b>Subtotal Veneta Elementary</b>			-	-	-	<b>33,367</b>	-	-
4004120616000000	ARCH./ENGIN. SERV.	383	-	-	-	294,968	-	-
	OTHER NON-INST. PROF TECH	389	-	-	-	29,900	-	-
	NON-CONSUMABLES	460	-	-	-	4,620	-	-
	IMPR. OTHER THAN BUILD	530	-	-	-	6,883,353	-	-
	DEPRECIABLE EQUIP.	540	-	-	-	127,124	-	-

## FERN RIDGE SCHOOL DISTRICT 28J

### *CAPITAL PROJECTS FUND*

			2022/2023 Actual	2023/2024 Adopted	2024/2025 Adopted	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
<b>Subtotal Elmira High School</b>			-	-	-	7,339,965	-	-
<b>TOTAL SITE ACQUISITION AND DEVELOPMENT</b>			-	-	-	7,430,607	-	-
4004150000000000	BUILDING ACQUISITION	520	-	-	11,185,000	10,442,420	-	-
	IMPR. OTHER THAN BUILD	530	-	-	10,230,000	-	-	-
<b>Subtotal District Wide</b>			-	-	21,415,000	10,442,420	-	-
4004150179000000	OTHER NON-INST. PROF TECH	389	-	-	-	220	-	-
	DEPRECIABLE EQUIP.	540	-	-	-	79,806	-	-
<b>Subtotal Elmira Elementary Building Acq.</b>			-	-	-	80,026	-	-
4004150182000000	ARCH./ENGIN. SERV.	383	-	-	-	472,094	-	-
	OTHER NON-INST. PROF TECH	389	-	-	-	435	-	-
<b>Subtotal Middle School Building Acquisition</b>			-	-	-	472,529	-	-
4004150346000000	ARCH./ENGIN. SERV.	383	-	-	-	50,647	-	-
	BUILDING ACQUISITION	520	-	-	-	659,000	-	-
<b>Subtotal Veneta Elementary</b>			-	-	-	709,647	-	-
4004150616000000	ARCH./ENGIN. SERV.	383	-	-	-	114,986	-	-
	OTHER NON-INST. PROF TECH	389	-	-	-	3,865	-	-
	NON-CONSUMABLES	460	-	-	-	63,113	-	-
	BUILDING ACQUISITION	520	-	-	-	587,488	-	-
<b>Subtotal Elmira high School</b>			-	-	-	769,452	-	-
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION</b>			-	-	21,415,000	12,474,074	-	-
<b>TOTAL REQUIREMENTS - CAPITAL FUND</b>			-	-	22,115,000	20,475,598	-	-

# APPENDIX

STATE SCHOOL FUND GRANT  
2025-2026

Based on \$11,359,400 Budget with a 49/51 split as of 3/3/2025

Lane County, Fern Ridge SD 28J - 2084

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$5,748,283.00
Common School Fund	=	\$199,739.75
County School Fund	=	\$38,000.00
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	=	\$5,986,022.75

2025-2026 Experience Adjustment

District Average Teacher Experience	=	12.41
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.32

2025-2026 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	=	\$1,905,326.00
Transportation per ADMr Rank		73%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant		\$1,333,728.20

2025-2026 Extended ADMw

2025-2026 ADMw 1,616.04

2024-2025 ADMw 1,636.26

Extended ADMw 1,636.26

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.32 by \$25 then add \$4500 to the result = \$4,508.00  
Then multiply \$4,508.00 by the Extended ADMw 1636.261 and then by the funding ratio 2.47542604256 = \$18,259,397.46

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$18,259,397.46 to the Transportation Grant \$1,333,728.20 = \$19,593,125.66

2025-2026 State School Fund Grant

Subtract the Local Revenue \$5,986,022.75 from the Total Formula Revenue \$19,593,125.66 = \$13,607,102.91

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,159

Total Formula Revenue per Extended ADMw = \$11,974

Charter Schools Rate( ORS 338.155 ) = \$11,299

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