

FERN RIDGE SCHOOL DISTRICT 28J

LANE COUNTY, OREGON

PROPOSED BUDGET



FISCAL YEAR 2026-2027



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



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

WHAT IS A BUDGET?

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

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

WHAT IS LOCAL BUDGET LAW?

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

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

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

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

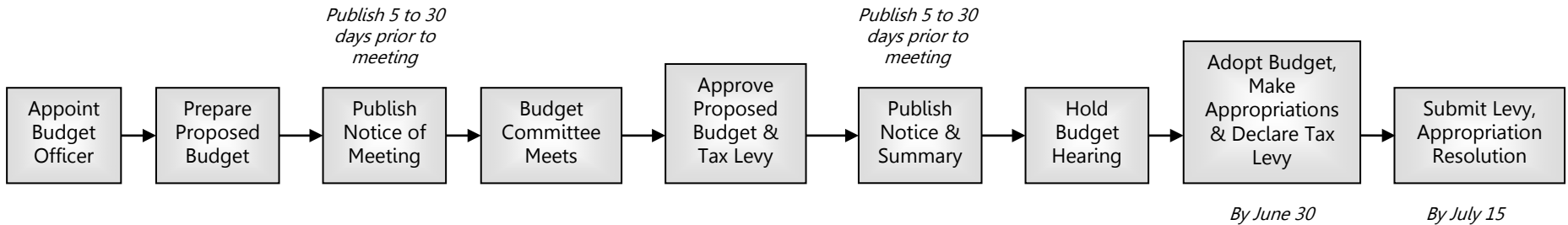
THE BUDGET PROCESS

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

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



THE BUDGET PROCESS



2026-2027 BUDGET CALENDAR KEY DATES

| | |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| July 15, 2025 | Budget Officer Appointed by Board |
| April 14, 2026 | Budget Committee Meeting <i>Overview of Budget Process, Budget Committee Role; Budget Preparation & Forecasting</i> |
| April 15, 2026- May 14, 2026 | Notice of Budget Committee Meeting Published |
| May 19, 2026 | Budget Committee Meeting <i>Receive Budget Message, Take Public Comment, Approve Budget & Tax Levy</i> |
| May 20, 2026- June 10, 2026 | Notice of Budget Hearing and Budget Summary Published |
| June 15, 2026 | School Board Meeting; Public Hearing on Approved 2026-2027 Budget <i>Budget Adopted; Appropriations Authorized, Tax Levy Declared</i> |
| July 15, 2026 | Deadline to submit certification of tax levy to County Assessor |



THE BUDGET COMMITTEE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2025

| Position | Board of Directors | Term Expires | Budget Directors | Term Expires |
|-----------------|---------------------------|---------------------|-------------------------|---------------------|
| 1 | Kathleen Pizzola | June 30, 2027 | Erik Carlstrom | June 30, 2027 |
| 2 | WC Grover | June 30, 2029 | Tory Macklin | June 30, 2027 |
| 3 | Mark Gent | June 30, 2029 | Krista Spencer | June 30, 2027 |
| 4 | Brian Kirkpatrick | June 30, 2029 | 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
2026-2027**

Dear Members of the Budget Committee and Community:

The 2025-2026 school year wraps up the first year of the current biennium. The proposed budget document represents the Fern Ridge School District's 2026-2027 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 projected federal funds. The budget is built on an enrollment forecast that is 38 students fewer than our 25-26 budget was built on. Public School enrollment throughout Oregon is on a decline, and that trend has been consistent here in Fern Ridge as well. In 2025, Oregon ranked 47th/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 2nd year of the biennium, the District is projected to receive approximately \$454,089 more in general fund revenue than we did in 25-26, or about 2.3%. 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, combined with declining enrollment, the district has positioned itself well in recent years to be able to weather this inflationary period. In recent years we have focused on moving out of a deficit spending cycle. In 24-25 we operated in the black by 955k, mostly due to underspending of 7%. In 25-26, if we underspend at 3% we will essentially remain flat. For each % over 3 that we underspend, we will operate in the black approximately 200k as of current numbers. While this 26-27 budget does have us deficit spending, if we underspend this proposed budget by 6%, instead of the 3% that is factored in, we will again remain pretty much flat in regards to our end fund balance.

I would also mention that by remaining conservative, planning well, always looking to the future, and not using the COVID dollars we received on additional staff, we have been able to increase account balances in three critical areas. At the beginning of the 2016-17 fiscal year when I became Superintendent it was a goal of mine as well as our business manager Mrs. Bennett, to increase our savings in three primary areas: Our end fund balance, as well as our facilities and technology reserve accounts. In July of 2016 those accounts and the difference today is displayed below:



| <u>July 2016</u> | <u>July 2026</u> |
|----------------------|------------------|
| BFB: 1.277M (10.55%) | 5.5M (28%) |
| Tech: \$148k | \$884k |
| Maintenance: 608k | 3.2M |

These balances not only help protect the district should emergencies arise, but will give flexibility to future school boards, budget committees, business managers and Superintendents should any transfers to the general fund be necessary to meet an immediate need. This level of financial security and stability is not the norm around the state of Oregon and it is a credit to many folks in our organization, including past and present school boards, our business manager and our staff/bargaining units.

Things to note:

- **State funding:** Because we are in the 2nd year of the biennium, our funding is known, which makes this process a bit easier. In odd numbered years, for example next year in 2027, we often find ourselves budgeting based on our best guess.
- **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. This has allowed our facilities reserve account to grow a bit. In addition, we expect to have in excess of 2M dollars left over, after the completion of all promised bond related projects as a result of interest earned and bond premiums earned at the sale.

- **Federal dollars:** This continues to be in flux, with significant reductions coming in Title I, II and IV in recent years. Our Title I program will need a “reset” in the 26-27 school year and we have a plan to do just that.
- **Bargaining:** Another strength of our current position is that we have contracts now in place for all certified, classified, and administrator and District Office groups through June 30th, 2028. 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.

- .3 FTE will be moved back from the Capital Fund to the General Fund
- The reduction of 1.0 elementary teacher. With another smaller kinder class coming in, and a larger 5th grade class moving out, I would not expect average elementary class sizes to increase at all, even with this reduction.
- The increase from .36 to 1.0 for a district wide Athletic Director



- The addition of .36 FTE EHS Certified staff that is a result of this position having the partial A.D. duties taken away.
- .10 FTE of TAG being moved back to the General Fund from Special Revenue

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 2026-2027 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 to college, careers, and other postsecondary pathways. 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

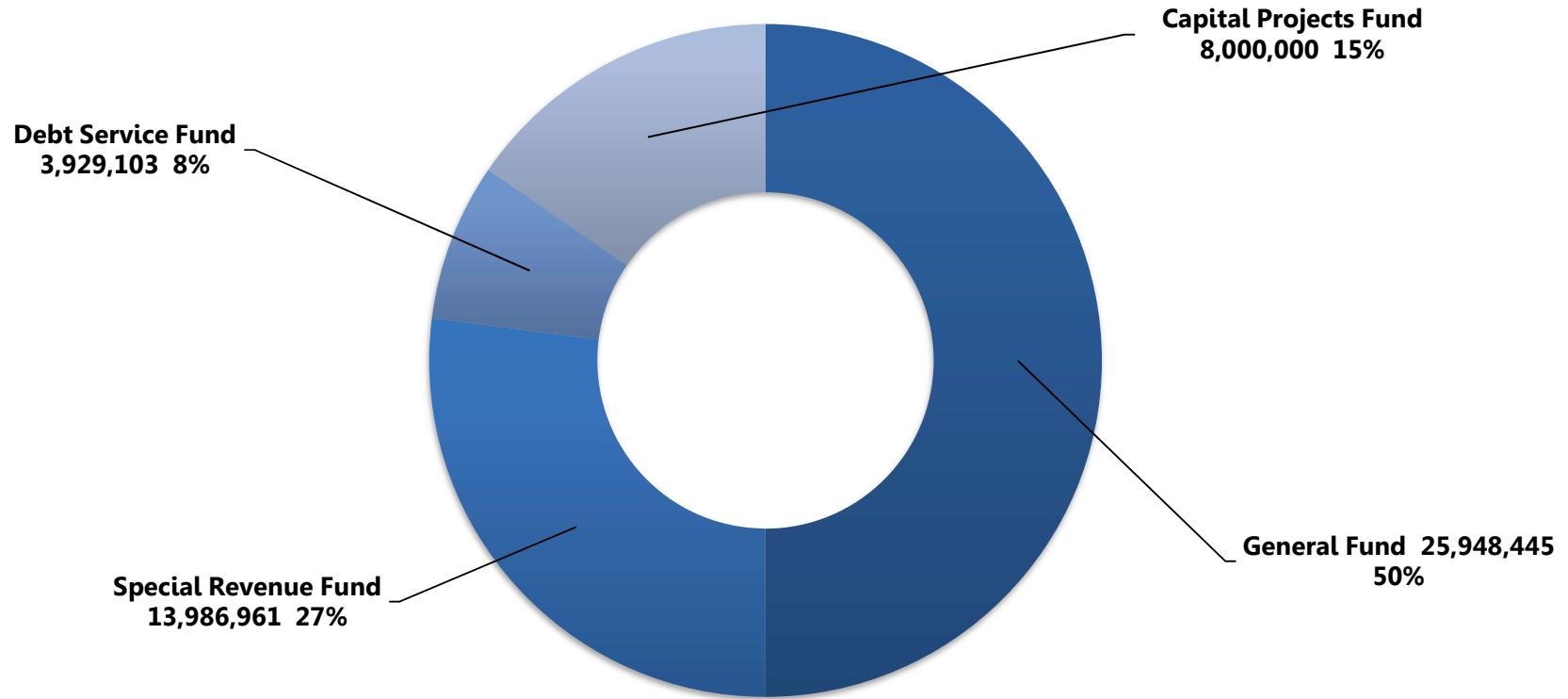


FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

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 2026-2027 Budget for All Funds

\$ 51,864,509





FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

***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.

GENERAL FUND: \$ **25,948,445**

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 Funds:** \$ **13,986,961**

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 Funds:** \$ **3,929,103**

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 Fund:** \$ **8,000,000**

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

Total \$ **51,864,509**



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Proposed 2026-2027 Budget – All Fund Revenues: Revenues are classified by major source per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

REVENUES

| | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUND | TOTAL ALL FUNDS |
|--------------------------------------------------|---------------------|------------------------------|---------------------------|------------------------------|------------------------|
| REVENUE FROM LOCAL SOURCES | | | | | |
| 1100 Taxes | 6,015,416 | 100,000 | 2,869,857 | - | 8,985,273 |
| 1400 Transportation Fees | 2,100 | - | - | - | 2,100 |
| 1500 Earnings on Investments | 327,828 | 50,000 | 29,274 | 200,000 | 607,102 |
| 1600 Food Service | - | 19,000 | - | - | 19,000 |
| 1700 Extracurricular Activities | 1,943 | 292,741 | - | - | 294,684 |
| 1900 Other Revenue from Local Sources | 109,129 | 191,682 | 935,485 | - | 1,236,296 |
| TOTAL REVENUE FROM LOCAL SOURCES | 6,456,416 | 653,423 | 3,834,616 | 200,000 | 11,144,455 |
| REVENUE FROM INTERMEDIATE SOURCES | | | | | |
| 2100 Unrestricted Revenue | 200,000 | - | - | - | 200,000 |
| 2200 Restricted Revenue | - | - | - | - | - |
| TOTAL REVENUE FROM INTERMEDIATE SOURCES | 200,000 | - | - | - | 200,000 |
| REVENUE FROM STATE SOURCES | | | | | |
| 3100 Unrestricted Grants-in-Aid | 13,753,478 | 1,052,492 | - | - | 14,805,970 |
| 3200 Restricted Grants-in-Aid | - | 2,080,307 | - | - | 2,080,307 |
| TOTAL REVENUE FROM STATE SOURCES | 13,753,478 | 3,132,799 | - | - | 16,886,277 |
| REVENUE FROM FEDERAL SOURCES | | | | | |
| 4500 Restricted Revenue Through the State | - | 1,793,799 | - | - | 1,793,799 |
| 4700 Grants-in-Aid Through Intermediate Agencies | - | 244,178 | - | - | 244,178 |
| 4800 Revenue in Lieu of Taxes | 58,000 | - | - | - | 58,000 |
| TOTAL REVENUE FROM FEDERAL SOURCES | 58,000 | 2,037,977 | - | - | 2,095,977 |
| OTHER SOURCES | | | | | |
| 5100 Debt Service | - | - | - | - | - |
| 5200 Interfund Transfers | - | 718,500 | - | - | 718,500 |
| 5400 Resources - Beginning Fund Balance | 5,480,551 | 7,444,262 | 94,487 | 7,800,000 | 20,819,300 |
| TOTAL OTHER SOURCES | 5,480,551 | 8,162,762 | 94,487 | 7,800,000 | 21,537,800 |
| TOTAL REVENUES | 25,948,445 | 13,986,961 | 3,929,103 | 8,000,000 | 51,864,509 |



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Proposed 2026-2027 Budget – All Fund Expenditures: Expenditures are classified by object per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

| | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUND | TOTAL ALL FUNDS |
|-----------------------------------------------------------|---------------------|------------------------------|---------------------------|------------------------------|------------------------|
| EXPENDITURES | | | | | |
| SALARIES | | | | | |
| 110 Regular Salaries | 8,525,541 | 1,431,071 | - | - | 9,956,612 |
| 120 Nonpermanent Salaries | 228,150 | 17,993 | - | - | 246,143 |
| 130 Additional Salary | 77,066 | 285,610 | - | - | 362,676 |
| TOTAL SALARIES | 8,830,757 | 1,734,674 | - | - | 10,565,431 |
| ASSOCIATED PAYROLL COSTS | | | | | |
| 210 Public Employees Retirement System | 2,516,673 | 569,461 | - | - | 3,086,134 |
| 220 Social Security Administration | 675,352 | 132,986 | - | - | 808,338 |
| 230 Other Required Payroll Costs | 95,053 | - | - | - | 95,053 |
| 240 Contractual Employee Benefits | 3,243,588 | 569,352 | - | - | 3,812,940 |
| 270 Post Retirement Health Benefits | - | 104,958 | - | - | 104,958 |
| TOTAL ASSOCIATED PAYROLL COSTS | 6,530,666 | 1,376,757 | - | - | 7,907,423 |
| PURCHASED SERVICES | | | | | |
| 310 Instructional, Professional and Technical Services | 484,135 | 183,698 | - | - | 667,833 |
| 320 Property Services | 887,601 | 1,153,692 | - | 155,980 | 2,197,273 |
| 330 Student Transportation Services | 1,916,506 | 79,345 | - | - | 1,995,851 |
| 340 Travel | 13,655 | 470 | - | - | 14,125 |
| 350 Communication | 45,068 | 2,350 | - | - | 47,418 |
| 360 Charter School Payments | 208,000 | 1,245,543 | - | - | 1,453,543 |
| 370 Tuition | 646,000 | - | - | - | 646,000 |
| 380 Non-instructional Professional and Technical Services | 505,709 | 283,200 | - | 682,112 | 1,471,021 |
| 390 Other General Professional and Technological Services | - | 1,095,644 | - | - | 1,095,644 |
| TOTAL PURCHASED SERVICES | 4,706,674 | 4,043,942 | - | 838,092 | 9,588,708 |
| SUPPLIES AND MATERIALS | | | | | |
| 410 Consumable Supplies and Materials | 215,080 | 880,042 | - | - | 1,095,122 |
| 420 Textbooks | 1,975 | 400,000 | - | - | 401,975 |
| 430 Library Books | 3,405 | 3,300 | - | - | 6,705 |
| 440 Periodicals | - | - | - | - | - |



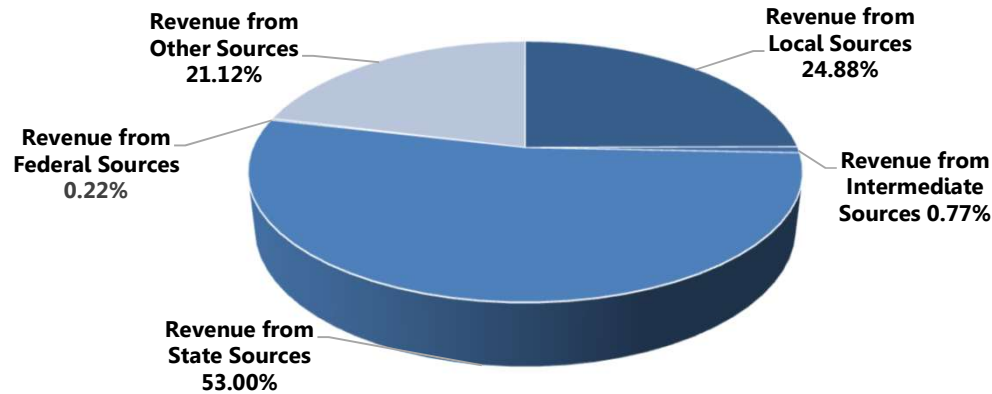
FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

| | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUND | TOTAL ALL FUNDS |
|-------------------------------------|---------------------|------------------------------|---------------------------|------------------------------|------------------------|
| EXPENDITURES | | | | | |
| 450 Food | - | 47,000 | - | - | 47,000 |
| 460 Non-consumable Items | 51,236 | 380,130 | - | 194,773 | 626,139 |
| 470 Computer Software | 148,148 | 66,250 | - | - | 214,398 |
| 480 Computer Hardware | 150,812 | 21,698 | - | - | 172,510 |
| TOTAL SUPPLIES AND MATERIALS | 570,656 | 1,798,420 | - | 194,773 | 2,563,849 |
| CAPITAL OUTLAY | | | | | |
| 510 Land Acquisition | - | 538,375 | - | - | 538,375 |
| 520 Buildings Acquisition | - | 650,000 | - | 4,977,443 | 5,627,443 |
| 530 Improve other than build | - | 40,000 | - | 1,954,692 | 1,994,692 |
| 540 Depreciable Equipment | - | 158,400 | - | - | 158,400 |
| 550 Depreciable Technology | - | 150,000 | - | - | 150,000 |
| 590 Other Capital Outlay | - | 50,000 | - | - | 50,000 |
| TOTAL CAPITAL OUTLAY | - | 1,586,775 | - | 6,932,135 | 8,518,910 |
| OTHER OBJECTS | | | | | |
| 610 Redemption of Principal | - | - | 2,336,955 | - | 2,336,955 |
| 620 Interest | - | - | 1,509,877 | - | 1,509,877 |
| 640 Dues and Fees | 26,932 | 81,150 | - | 35,000 | 143,082 |
| 650 Insurance and Judgements | 298,188 | - | - | - | 298,188 |
| 670 Taxes and Licenses | 2,465 | - | - | - | 2,465 |
| 690 Grant Indirect Charges | - | 51,324 | - | - | 51,324 |
| TOTAL OTHER OBJECTS | 327,585 | 132,474 | 3,846,832 | 35,000 | 4,341,891 |
| TRANSFERS | | | | | |
| 710 Fund Modifications | 718,500 | - | - | - | 718,500 |
| 720 Transits | - | - | - | - | - |
| 790 Other Transfers | - | - | - | - | - |
| TOTAL TRANSFERS | 718,500 | - | - | - | 718,500 |
| OTHER USES OF FUNDS | | | | | |
| 810 Planned Reserve | 419,327 | 3,298,119 | - | - | 3,717,446 |
| 820 Reserved for Next Year | 3,844,280 | 15,800 | 82,271 | - | 3,942,351 |
| TOTAL OTHER USES OF FUNDS | 4,263,607 | 3,313,919 | 82,271 | - | 7,659,797 |
| TOTAL EXPENDITURES | 25,948,445 | 13,986,961 | 3,929,103 | 8,000,000 | 51,864,509 |



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

Proposed 2026-2027 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.

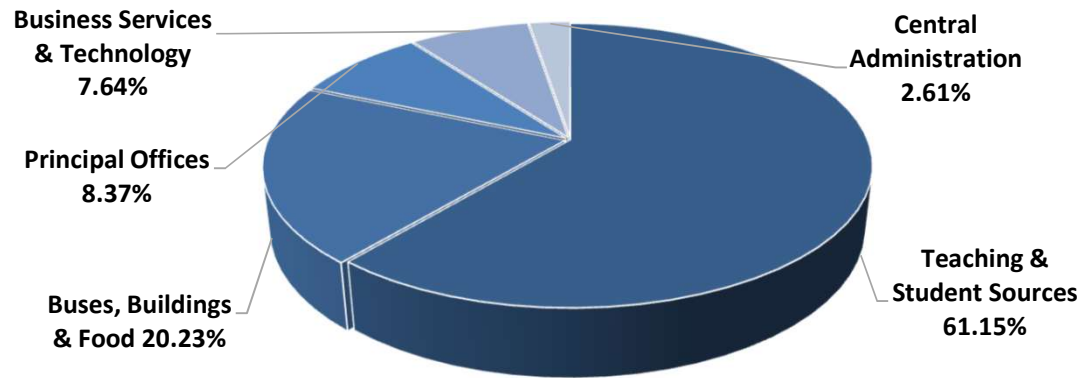
Revenue from Intermediate Sources: ESD Apportionment, County School Funds.

Federal Sources: Federal Forest Fees.



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

Proposed 2026-2027 General Fund Operating Budget Expenditure: The majority of general fund expenditures go toward teaching and student resources. The proposed General Fund Fund for 2026-2027 was set by the fiscal management goals adopted by the School Board (see page 25 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.

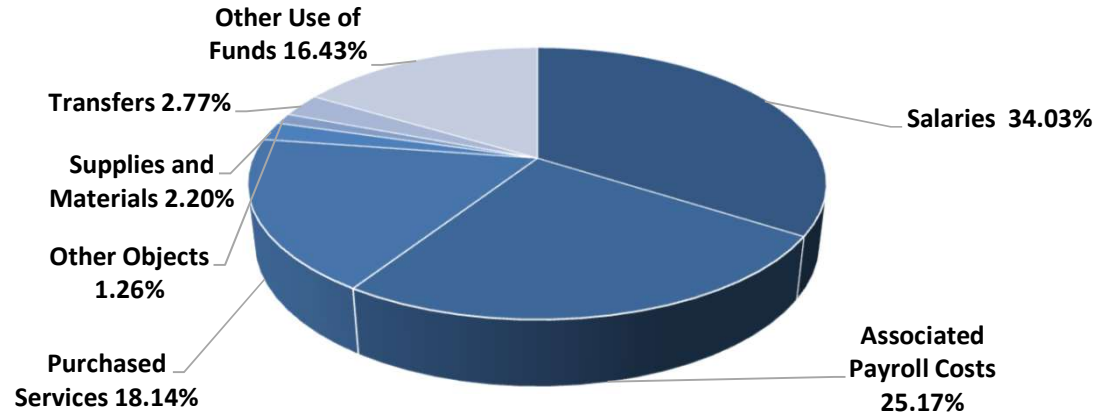
Central Administration:

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



FERN RIDGE SCHOOL DISTRICT 28J THE BUDGET AT A GLANCE

Proposed 2026-2027 General Fund Operating Budget by Category: The graph below shows how the 2026-2027 General Fund is budgeted by specific categories. As the graph shows, nearly 60% 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. **Includes Objects 100 through 299.**

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. **Includes objects 300 through 399.**

Supplies & Materials: Includes classroom supplies and materials, library books, and computer software and hardware. **Includes objects 400 through 499.**

Other Objects: Includes goods and services not otherwise classified above, i.e. dues and fees. **Includes objects 500 through 699.**

Transfers: Transfers from General Fund to Athletics, Textbook fund, District Maintenance Reserve, Technology and Early Retirement. **Includes object 720.**

Other Uses: Reserves. **Includes objects 810 through 820.**



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

FULL TIME EQUIVALENT FTE

| | 2023/2024 Adopted | 2024/2025 Adopted | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|----------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|
| GENERAL FUND | | | | | | |
| LICENSED STAFF | 73.500 | 72.950 | 69.590 | 69.050 | - | - |
| CLASSIFIED STAFF | 51.802 | 53.994 | 52.802 | 51.619 | - | - |
| ADMINISTRATIVE STAFF | 8.825 | 8.825 | 8.800 | 9.000 | - | - |
| CONFIDENTIAL STAFF | 4.000 | 4.000 | 3.900 | 4.000 | - | - |
| TOTAL ALL STAFF | 138.127 | 139.769 | 135.092 | 133.669 | - | - |
| GENERAL FUND INSTRUCTION FTE | | | | | | |
| ELEMENTARY PROGRAMS | 31.125 | 30.450 | 29.575 | 28.675 | - | - |
| MIDDLE SCHOOL PROGRAMS | 14.000 | 14.000 | 13.500 | 13.500 | - | - |
| HIGH SCHOOL PROGRAMS | 19.583 | 18.438 | 16.323 | 16.250 | - | - |
| TALENTED AND GIFTED | - | - | - | 0.100 | - | - |
| ALTERNATIVE PROGRAMS | 2.375 | - | - | - | - | - |
| RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | 12.063 | 14.563 | 14.563 | 13.688 | - | - |
| LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | 14.000 | 15.938 | 15.875 | 16.000 | - | - |
| ENGLISH SECOND LANGUAGE PROGRAMS | 0.750 | 0.700 | 0.700 | 0.600 | - | - |
| TOTAL INSTRUCTION FTE | 93.896 | 94.088 | 90.536 | 88.813 | - | - |
| SUPPORT SERVICES FTE | | | | | | |
| GUIDANCE SERVICES | 2.000 | 2.000 | 2.000 | 2.000 | - | - |
| PSYCHOLOGICAL SERVICES | 1.750 | 1.000 | - | - | - | - |
| SPEECH PATHOLOGY AND AUDIOLOGY SERVICES | 1.750 | 2.400 | 2.400 | 2.400 | - | - |
| SERVICE DIRECTION, STUDENT SUPPORT SERVICES | 2.250 | 3.800 | 3.800 | 3.800 | - | - |
| EDUCATIONAL MEDIA SERVICES | 2.281 | 2.281 | 2.281 | 2.281 | - | - |
| EXECUTIVE ADMINISTRATION SERVICES | 2.000 | 2.000 | 1.900 | 2.000 | - | - |
| OFFICE OF PRINCIPAL SERVICES | 13.450 | 13.450 | 13.625 | 13.625 | - | - |
| FISCAL SERVICES | 3.825 | 3.825 | 3.725 | 3.825 | - | - |
| OPERATING AND MAINTENANCE OF PLANT SERVICES | 12.000 | 12.000 | 11.900 | 12.000 | - | - |
| STUDENT TRANSPORTATION SERVICES | 0.050 | 0.050 | 0.050 | 0.050 | - | - |
| TECHNOLOGY SERVICES | 2.875 | 2.875 | 2.875 | 2.875 | - | - |
| TOTAL SUPPORT SERVICES FTE | 44.231 | 45.681 | 44.556 | 44.856 | - | - |
| TOTAL GENERAL FUND FTE | 138.127 | 139.769 | 135.092 | 133.669 | - | - |



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

FULL TIME EQUIVALENT FTE

| | 2023/2024 Adopted | 2024/2025 Adopted | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|----------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|
| SPECIAL REVENUE/OTHER FUNDS | | | | | | |
| INSTRUCTION FTE | | | | | | |
| ELEMENTARY PROGRAMS | 1.000 | 1.000 | 1.000 | 1.000 | - | - |
| MIDDLE SCHOOL PROGRAMS | 2.406 | 1.938 | 1.938 | 1.938 | - | - |
| HIGH SCHOOL PROGRAMS | 2.542 | 1.375 | 1.000 | 1.000 | - | - |
| HIGH SCHOOL EXTRACURRICULAR | - | 0.100 | 0.460 | 1.000 | - | - |
| TALENTED AND GIFTED | - | 0.100 | 0.100 | - | - | - |
| RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | 1.000 | 1.000 | 1.000 | 1.875 | - | - |
| LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | 3.406 | 3.406 | 3.406 | 3.374 | - | - |
| EDUCATIONALLY DISADVANTAGED | 8.406 | 8.438 | 8.438 | 7.019 | - | - |
| ALTERNATIVE EDUCATION | 1.563 | 0.800 | 0.100 | - | - | - |
| TOTAL INSTRUCTION FTE | 20.323 | 18.156 | 17.441 | 17.206 | - | - |
| SUPPORT SERVICES FTE | | | | | | |
| GUIDANCE SERVICES | 4.000 | 4.000 | 4.317 | 4.250 | - | - |
| HEALTH SERVICES | 0.750 | - | - | - | - | - |
| SERVICE DIRECTION, STUDENT SUPPORT SERVICES | - | 0.200 | - | - | - | - |
| OTHER SUPPORT SERVICES | 0.900 | 0.540 | 0.540 | 0.540 | - | - |
| EXECUTIVE ADMINISTRATION SERVICES | - | - | - | - | - | - |
| OFFICE OF PRINCIPAL SERVICES | 0.675 | 0.175 | - | - | - | - |
| FISCAL SERVICES | - | - | - | - | - | - |
| OPERATING AND MAINTENANCE OF PLANT SERVICES | - | 0.225 | 0.225 | 0.225 | - | - |
| PLANNING, RESEARCH, DEVELOPMENT | - | 0.135 | 0.135 | 0.135 | - | - |
| TECHNOLOGY SERVICES | 0.875 | 0.875 | 0.875 | 0.875 | - | - |
| TOTAL SUPPORT SERVICES FTE | 7.200 | 6.150 | 6.092 | 6.025 | - | - |
| COMMUNITY SERVICES FTE | | | | | | |
| COMMUNITY SERVICES | 1.000 | 1.000 | 1.000 | 1.000 | - | - |
| TOTAL COMMUNITY SERVICES FTE | 1.000 | 1.000 | 1.000 | 1.000 | - | - |
| FACILITIES ACQUISITION AND CONSTRUCTION FTE | | | | | | |
| SUPPORT SERVICES FTE | - | - | 0.300 | - | - | - |
| TOTAL FACILITIES ACQUISITION AND CONSTRUCTION FTE | - | - | 0.300 | - | - | - |



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

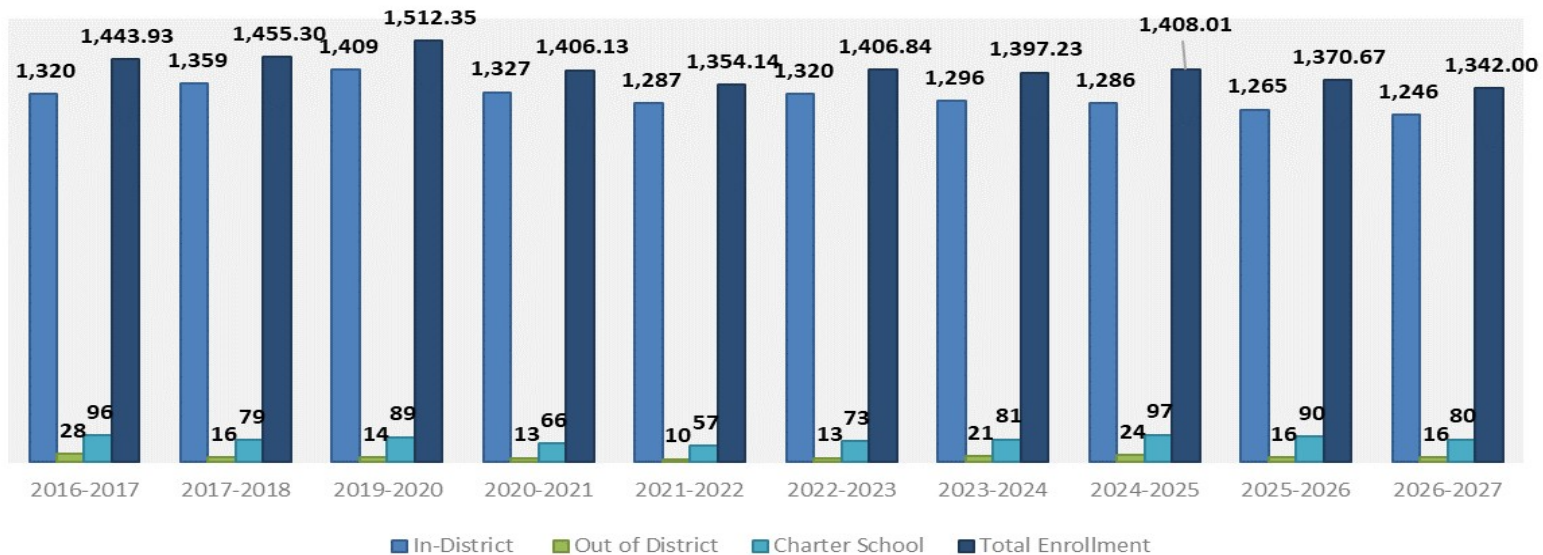
FULL TIME EQUIVALENT FTE

| | 2023/2024 Adopted | 2024/2025 Adopted | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|--------------------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| TOTAL OTHER FUNDS FTE | 28.523 | 25.306 | 24.833 | 24.231 | - | - |
| FTE BY FUNCTION (ALL FUNDS) | | | | | | |
| INSTRUCTION | 114.22 | 112.24 | 107.98 | 106.02 | - | - |
| SUPPORT SERVICES | 51.43 | 51.83 | 50.65 | 50.88 | - | - |
| ENTERPRISE & COMMUNITY | 1.000 | 1.000 | 1.000 | 1.000 | - | - |
| FACILITY ACQUISITION & CONSTRUCTION | - | - | 0.300 | - | - | - |
| TOTAL DISTRICT FULL TIME EQUIVALENT | 166.650 | 165.075 | 159.925 | 157.900 | - | - |



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.

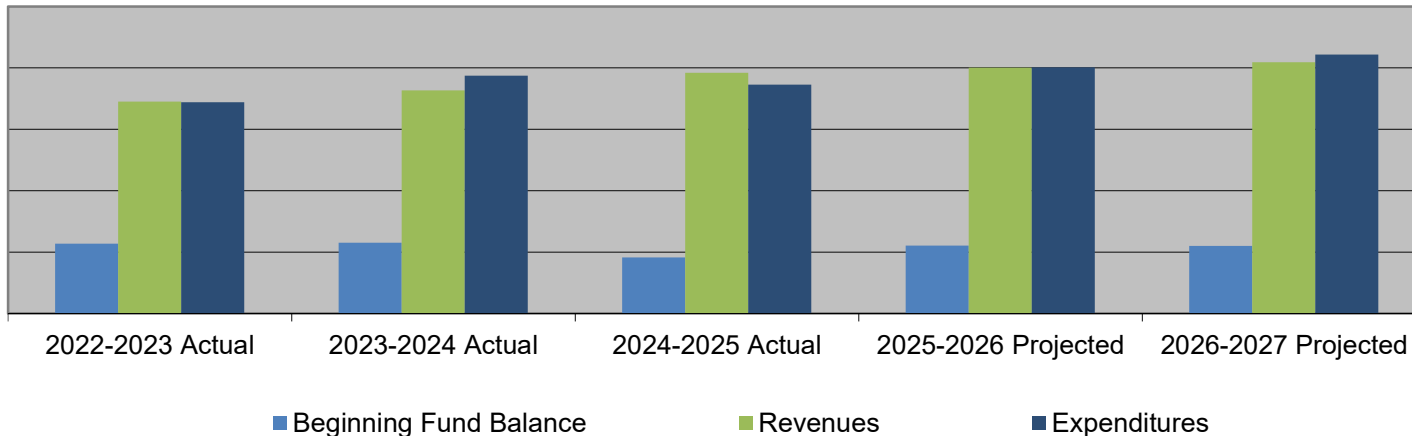


ADMr / Per Pupil Funding

| | | | | | | | | | | |
|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|
| 1,443.93 | 1,455.30 | 1,477.86 | 1,512.35 | 1,406.13 | 1,354.14 | 1,406.84 | 1,397.23 | 1,408.01 | 1,370.67 | 1,342.00 |
| \$ 7,580 | \$ 8,191 | \$ 8,353 | \$ 8,857 | \$ 9,074 | \$ 9,593 | \$ 10,225 | \$ 10,794 | \$ 11,171 | \$ 11,978 | \$ 12,548 |

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 projections for the current and upcoming years. Beginning fund balance is separated from revenues to allow for a closer analysis of actual income versus expenditures.

| | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Projected | 2026-2027 Projected |
|------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Beginning Fund Balance | 5,685,770 | 5,752,142 | 4,556,478 | 5,511,992 | 5,480,552 |
| Revenues | 17,250,685 | 18,161,670 | 19,586,530 | 20,013,805 | 20,467,894 |
| % Change | 6.28% | 5.02% | 7.27% | 2.13% | 2.22% |
| Expenditures | 17,184,314 | 19,357,335 | 18,631,015 | 20,045,245 | 21,076,814 |
| % Change | 11.85% | 11.23% | -3.90% | 7.06% | 4.89% |
| Operating Surplus (Deficit) | 66,371 | (1,195,665) | 955,515 | (31,440) | (608,920) |



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 115 years.

Fern Ridge School District 28J is now one of sixteen school districts in Lane County with a full-time equivalent population of approximately 1,350 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 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



meeting agendas and minutes can be viewed on the District's website at www.fernridge.k12.or.us.

FINANCIAL MANAGEMENT GOALS AND POLICIES

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

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

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

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

Fiscal Management Goals

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

Fiscal Management Policies

The district will strive to establish a stable revenue base for the operating budget for program needs through cooperation with its associations, legislators, and other districts and public agencies. The



district may periodically make capital funding requests to assure adequate safety and preservation of school buildings, district equipment, and other capital assets.

1. The board will establish funds as needed to support effective and efficient service delivery. The budget committee and the board will review each fund annually as the budget is prepared and reviewed. If certain funds are not found to enhance the district's services or financial goals, they will be re-allocated.
2. Each fund will maintain an appropriate contingency account to meet unanticipated requirements that may occur during the budget year. Cash reserves and fund balances will be consistent with generally accepted accounting practices and local budget law. The targeted contingency goal for the general fund should be no less than two percent of the operating budget. The district will review other funds for contingency and cash reserve requirements to ensure that each fund has sufficient reserves and a positive balance at year end, as required by local government or best practice budget law.
3. The district will maintain an ending fund balance in the general fund, in order to provide stable services and employment to offset cyclical variations in revenues and expenditures.
4. The district will consistently fund dedicated reserve and replacement accounts for its future liabilities, claims and fixed assets. Each dedicated reserve account will include clear standards for setting the amount of the reserve.
5. Excess one-time funds may be available for capital improvement, equipment, automation or other one-time projects that improve the district's productivity and efficiency, but only if the ending fund balance is deemed to be sufficient.

6. Each fund will maintain adequate cash reserves or contingency in order to meet operating cash flow needs or borrow internally from another fund, or as a last resort, borrow externally to provide for cash requirements.

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

Once the targeted floor of 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 the 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 floor over a five-year period or less.



GLOSSARY

ADM

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

ADM_w

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

ADOPTED BUDGET

The financial plan that is the basis for appropriations.

AD VALOREM TAX

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

APPROPRIATION

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

APPROVED BUDGET

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

ASSESSED VALUE

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

ASSETS

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

BEGINNING FUND BALANCE

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

BOND or BOND ISSUE

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

BUDGET

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

BUDGET COMMITTEE

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

BUDGET MESSAGE

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

BUDGET OFFICER

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

BUDGET TRANSFERS

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

CAPTIAL OUTLAY

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

CASH BASIS

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

CONTINGENCY

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



GLOSSARY

DEBT SERVICE

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

DEFICIT

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

ENCUMBRANCE

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

ENDING FUND BALANCE

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

EQUALIZATION

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

EXPENDITURES

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

FTE

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

FISCAL YEAR

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

FIXED ASSETS

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

FUNCTION

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

FUND

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

GENERAL FUND

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

GOVERNING BODY

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

GENERAL OBLIGATION (GO) BOND

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

INDIRECT COST

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

INTERFUND TRANSFER

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

LEVY

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

LIABILITIES

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



GLOSSARY

MODIFIED ACCRUAL BASIS

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

OBJECT

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

OPERATING BUDGET

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

PAYROLL EXPENSES

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

PERMANENT RATE LIMIT

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

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

PROGRAM

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

PROPOSED BUDGET

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

PUBLICATION

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

REQUIREMENT

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

RESERVE FUND

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

RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

SPECIAL REVENUE FUND

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

STATE SCHOOL FUND

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

SUPPLEMENTAL BUDGET

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

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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



ACRONYMS

ADM_r Average Daily Membership (regular)

ADM_w Average Daily Membership
(weighted)

AYP Adequate Yearly Progress

CCSS Common Core State Standards

CIP Consolidated Improvement Plan

COSA Confederation of School
Administrators

CTE Career Technical Education

DO District Office

EES Elmira Elementary School

EHS Elmira High School

ELD English Language Development

ESD Education Service District

ESSER Elementary and Secondary School
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

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

OSAS Oregon State Assessment System

PBS Positive Behavior Support

PERS Public Employees Retirement System

RIF Reduction in Force

SIA Student Investment Act

SPED Special Education

SSF State School Fund

SSID Secure Student Identification

TAG Talented and Gifted

TOSA Teacher on Special Assignment

VES Veneta Elementary School

WLC West Lane Charter

YTP Youth Transition Program

GENERAL FUND



FERN RIDGE SCHOOL DISTRICT 28J *GENERAL FUND RESOURCES*

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

STATE SCHOOL FUND

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

PROPERTY TAXES

Under Measure 5, district property taxes are based on a permanent tax rate of \$4.82 per \$1,000 of assessed value, applied to the value of real and personal property located within district boundaries. Tax revenues budgeted for 2026-2027 assume a 3.5% increase in assessed values and a collection rate of 95%. Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 30% of the outstanding balance of uncollected taxes will

be received during the 2026-2027 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 | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|----------------------------------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| REVENUE FROM LOCAL SOURCES | | | | | | |
| R1111 CURRENT YEAR'S TAXES | 5,307,991 | 5,478,320 | 5,642,632 | 5,913,760 | - | - |
| R1112 PRIOR YEAR'S TAXES | 56,679 | 55,774 | 91,651 | 87,049 | - | - |
| R1114 PAYMENTS IN LIEU PROP TAX | 2,320 | 1,512 | 2,000 | 607 | - | - |
| R1190 PENALTIES & INT ON TAXES | 14,419 | 14,029 | 14,000 | 14,000 | - | - |
| R1412 TRANS OTHER DIST IN STATE | 1,720 | - | 2,100 | 2,100 | - | - |
| R1500 EARNINGS ON INVESTMENTS | 488,269 | 411,169 | 342,641 | 327,828 | - | - |
| R1740 FEES | 3,848 | 38 | 4,626 | 1,943 | - | - |
| R1910 RENTALS | 711 | 653 | 3,920 | 682 | - | - |
| R1920 CONT., DONATIONS AND GEN FUNDRAISING FROM PRIVATE | 360 | 3,254 | 309 | 1,807 | - | - |
| R1930 RENT LEASE PAY PRIV CONTR | 17,235 | 18,785 | 17,000 | 18,010 | - | - |
| R1940 SVCS PROVIDED OTHER LOCAL ED AGENCIES | 4,460 | 10,471 | - | - | - | - |
| R1943 SVCS PROVIDED CHARTER SCH | 968 | 1,439 | 925 | 1,204 | - | - |
| R1960 RECOVER PRIOR YR EXPEND | 6,671 | 12,466 | - | - | - | - |
| R1980 FEES CHARGED TO GRANTS | 144,130 | 135,417 | 75,000 | 10,000 | - | - |
| R1990 MISCELLANEOUS | 68,026 | 86,827 | 50,000 | 77,426 | - | - |
| TOTAL REVENUE FROM LOCAL SOURCES | 6,117,808 | 6,230,154 | 6,246,804 | 6,456,416 | - | - |
| REVENUE FROM INTERMEDIATE SOURCES | | | | | | |
| R2101 COUNTY SCHOOL FUNDS | 38,250 | 32,008 | 38,000 | 30,000 | - | - |
| R2102 ESD APPORTIONMENT | 191,433 | 210,816 | 150,000 | 170,000 | - | - |
| R2199 OTHER INTERMEDIATE SOURCES | 6,644 | 7,634 | 5,500 | - | - | - |
| TOTAL REVENUE FROM INTERMEDIATE SOURCES | 236,327 | 250,457 | 193,500 | 200,000 | - | - |
| REVENUE FROM STATE SOURCES | | | | | | |
| R3101 STATE SCHOOL FUND | 10,857,187 | 12,733,850 | 12,751,881 | 13,556,968 | - | - |
| R3103 COMMON SCHOOL FUND | 218,211 | 229,450 | 199,740 | 196,510 | - | - |
| R3104 STATE MANAGED COUNTY TIMB | 673,512 | 105,912 | - | - | - | - |
| TOTAL REVENUE FROM STATE SOURCES | 11,748,909 | 13,069,212 | 12,951,621 | 13,753,478 | - | - |
| REVENUE FROM OTHER RESTRICTED GRANT SOURCES | | | | | | |
| R3299 OTHER RESTRICTED GRANTS | - | 7,225 | - | - | - | - |
| TOTAL REVENUE FROM OTHER RESTRICTED GRANT SOURCES | - | 7,225 | - | - | - | - |
| REVENUE FROM FEDERAL SOURCES | | | | | | |
| R4500 RESTRICTED REV FROM FED GOV THRU STATE | - | 16,020 | - | - | - | - |



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND RESOURCES

| | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| RESOURCES | | | | | | |
| R4801 FEDERAL FOREST FEES | 58,625 | 13,211 | 58,620 | 58,000 | | |
| TOTAL REVENUE FROM FEDERAL SOURCES | 58,625 | 29,231 | 58,620 | 58,000 | - | - |
| OTHER SOURCES | | | | | | |
| R5200 INTERFUND TRANSFERS | - | - | 7,360 | - | - | - |
| R5300 SALE OF FIXED ASSESTS | - | 250 | - | - | - | - |
| R5400 RESOURCES-BEG. FUND BAL. | 5,752,141 | 4,556,477 | 3,342,741 | 5,480,551 | | |
| TOTAL OTHER SOURCES | 5,752,141 | 4,556,727 | 3,350,101 | 5,480,551 | - | - |
| TOTAL GENERAL FUND RESOURCES | 23,913,811 | 24,143,007 | 22,800,646 | 25,948,445 | - | - |



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

| REQUIREMENTS | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|-----------------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| 1000 INSTRUCTION | 9,691,601 | 9,952,943 | 11,004,397 | 11,283,131 | - | - |
| 2000 SUPPORT SERVICES | 7,589,902 | 7,812,852 | 9,110,804 | 9,683,207 | - | - |
| 5200 TRANSFERS OF FUNDS | 2,075,831 | 865,220 | 533,500 | 718,500 | - | - |
| 6000 CONTINGENCIES | - | - | 402,304 | 419,327 | - | - |
| 7000 UNAPPROPRIATED ENDING FUND BALANCE | - | - | 1,749,641 | 3,844,280 | - | - |
| TOTAL GENERAL FUND REQUIREMENTS | 19,357,335 | 18,631,015 | 22,800,646 | 25,948,445 | - | - |



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY SERVICE AREA

| REQUIREMENTS | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|----------------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| DISTRICT OPERATIONS AND ADMINISTRATION | 4,004,962 | 4,139,399 | 4,821,482 | 5,159,149 | - | - |
| SPECIAL EDUCATION | 4,186,559 | 4,462,984 | 5,223,649 | 5,529,132 | - | - |
| ELMIRA ELEMENTARY | 1,708,489 | 1,714,453 | 1,856,193 | 1,950,151 | - | - |
| VENETA ELEMENTARY | 1,997,370 | 2,100,535 | 2,355,831 | 2,288,799 | - | - |
| FERN RIDGE MIDDLE SCHOOL | 2,310,696 | 2,356,602 | 2,563,834 | 2,638,554 | - | - |
| ELMIRA HIGH SCHOOL | 3,308,427 | 3,226,822 | 3,534,212 | 3,700,553 | - | - |
| NON-OPERATING | 1,840,831 | 630,220 | 2,445,445 | 4,682,107 | - | - |
| TOTAL GENERAL FUND REQUIREMENTS | 19,357,335 | 18,631,015 | 22,800,646 | 25,948,445 | - | - |



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

| REQUIREMENTS | 2023/2024 Actual | 2024-2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|----------------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| 100 SALARIES | 7,488,645 | 7,933,363 | 8,442,595 | 8,830,757 | - | - |
| 200 ASSOCIATED PAYROLL COSTS | 5,262,140 | 5,402,083 | 6,558,782 | 6,530,666 | - | - |
| 300 PURCHASED SERVICES | 3,837,175 | 3,700,047 | 4,343,999 | 4,706,674 | - | - |
| 400 SUPPLIES AND MATERIALS | 387,650 | 467,614 | 477,310 | 570,656 | - | - |
| 500 CAPITAL OUTLAY | 35,555 | - | - | - | - | - |
| 600 OTHER OBJECTS | 270,338 | 262,688 | 292,515 | 327,585 | - | - |
| 700 TRANSFERS | 2,075,831 | 865,220 | 533,500 | 718,500 | - | - |
| 800 OTHER USES OF FUNDS | - | - | 2,151,945 | 4,263,607 | - | - |
| TOTAL GENERAL FUND REQUIREMENTS | 19,357,335 | 18,631,015 | 22,800,646 | 25,948,445 | - | - |



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

| REQUIREMENTS | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|--------------------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| SALARIES | | | | | | |
| LICENSED SALARIES | 4,419,430 | 4,655,751 | 4,930,761 | 5,153,032 | - | - |
| CLASSIFIED SALARIES | 1,554,162 | 1,673,460 | 1,887,159 | 1,945,222 | - | - |
| ADMINISTRATIVE SALARIES | 968,821 | 987,139 | 1,039,705 | 1,115,880 | - | - |
| CONFIDENTIAL SALARIES | 270,685 | 275,420 | 288,182 | 311,407 | - | - |
| SUBSTITUTE/TEMPORARY SALARIES | 216,696 | 269,921 | 230,276 | 228,150 | - | - |
| ADDITIONAL SALARY | 58,852 | 71,673 | 66,512 | 77,066 | - | - |
| ASSOCIATED PAYROLL COSTS | | | | | | |
| PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) | 1,879,269 | 1,989,465 | 2,554,533 | 2,516,673 | - | - |
| SOCIAL SECURITY ADMINISTRATION | 564,426 | 598,436 | 645,666 | 675,352 | - | - |
| OTHER REQUIRED PAYROLL COSTS | 28,848 | 43,165 | 141,155 | 95,053 | - | - |
| CONTRACTUAL EMPLOYEE BENEFITS | 2,789,597 | 2,771,016 | 3,217,428 | 3,243,588 | - | - |
| TOTAL EMPLOYEE COMPENSATION | 12,750,786 | 13,335,446 | 15,001,377 | 15,361,423 | - | - |
| NON-COMPENSATION EXPENDITURES | | | | | | |
| PURCHASED SERVICES | 3,837,175 | 3,700,047 | 4,343,999 | 4,706,674 | - | - |
| SUPPLIES AND MATERIALS | 387,650 | 467,614 | 477,310 | 570,656 | - | - |
| CAPITAL OUTLAY | 35,555 | - | - | - | - | - |
| OTHER OBJECTS | 270,338 | 262,688 | 292,515 | 327,585 | - | - |
| TOTAL NON-COMPENSATION EXPENDITURES | 4,530,718 | 4,430,349 | 5,113,824 | 5,604,915 | - | - |
| TOTAL OPERATING REQUIREMENTS | 17,281,503 | 17,765,795 | 20,115,201 | 20,966,338 | - | - |
| TRANSFERS | 2,075,831 | 865,220 | 533,500 | 718,500 | - | - |
| CONTINGENCY | - | - | - | - | - | - |
| NON-DESIGNATED | - | - | 402,304 | 419,327 | - | - |
| RESERVED FOR NEXT YEAR | - | - | 1,749,641 | 3,844,280 | - | - |
| TOTAL GENERAL FUND REQUIREMENTS | 19,357,335 | 18,631,015 | 22,800,646 | 25,948,445 | - | - |



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

| REQUIREMENTS | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|----------------------------------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| INSTRUCTION | | | | | | |
| ELEMENTARY PROGRAMS | 3,075,902 | 3,206,917 | 3,485,998 | 3,494,332 | - | - |
| INTERMEDIATE PROGRAMS | - | (325) | - | - | - | - |
| ELEMENTARY EXTRACURRICULAR | - | (45) | - | - | - | - |
| MIDDLE SCHOOL PROGRAMS | 1,558,307 | 1,628,453 | 1,726,288 | 1,777,322 | - | - |
| MIDDLE SCHOOL EXTRACURRICULAR | | - | - | - | - | - |
| HIGH SCHOOL PROGRAMS | 2,135,240 | 2,025,722 | 2,174,076 | 2,244,812 | - | - |
| HIGH SCHOOL EXTRACURRICULAR | 4,878 | 5,067 | 2,550 | 6,811 | - | - |
| PROGRAMS FOR TALENTED AND GIFTED | 3,629 | 1,323 | 1,525 | 14,796 | - | - |
| RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | 1,546,345 | 1,689,513 | 1,884,398 | 1,935,576 | - | - |
| LEARNING CENTERS - STRUCTURED AND INTENSIVE | 90,465 | 95,705 | 157,740 | 162,338 | - | - |
| EXTENDED SCHOOL YEAR PROGRAM | - | 1,821 | 2,000 | 2,000 | - | - |
| LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | 922,601 | 1,006,224 | 1,245,966 | 1,300,850 | - | - |
| ALTERNATIVE EDUCATION | 289,632 | 227,245 | 234,000 | 262,000 | - | - |
| ENGLISH SECOND LANGUAGE PROGRAMS | 64,602 | 65,323 | 89,856 | 82,294 | - | - |
| TOTAL INSTRUCTION | 9,691,601 | 9,952,943 | 11,004,397 | 11,283,131 | - | - |
| SUPPORT SERVICES | | | | | | |
| ATTENDANCE AND SOCIAL WORK SERVICES | - | - | 550 | 1,350 | - | - |
| GUIDANCE SERVICES | 146,256 | 201,888 | 225,599 | 240,742 | - | - |
| HEALTH SERVICES | 2,673 | 3,115 | 3,890 | 4,071 | - | - |
| PSYCHOLOGICAL SERVICES | 191,251 | 94,306 | 40,600 | 51,300 | - | - |
| SPEECH PATHOLOGY AND AUDIOLOGY SERVICES | 225,381 | 230,396 | 390,627 | 397,639 | - | - |
| OTHER STUDENT TREATMENT SERVICES | 29,375 | 36,036 | 36,000 | 45,000 | - | - |
| SERVICE DIRECTION, STUDENT SUPPORT SERVICES | 251,179 | 505,934 | 545,918 | 583,033 | - | - |
| EDUCATIONAL MEDIA SERVICES | 123,069 | 141,290 | 157,904 | 160,830 | - | - |
| ASSESSMENT AND TESTING | 243 | 365 | 3,450 | 13,810 | - | - |
| INSTRUCTIONAL STAFF DEVELOPMENT | 32,481 | 41,169 | 37,650 | 40,286 | - | - |
| BOARD OF EDUCATION SERVICES | 82,606 | 80,017 | 96,300 | 120,400 | - | - |



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

| REQUIREMENTS | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|---------------------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| EXECUTIVE ADMINISTRATION SERVICES | 381,634 | 383,556 | 385,354 | 426,372 | - | - |
| OFFICE OF PRINCIPAL SERVICES | 1,445,185 | 1,514,610 | 1,701,672 | 1,751,386 | - | - |
| OTHER SUPPORT SERVICES | 1,699 | 1,672 | 2,300 | 2,745 | - | - |
| FISCAL SERVICES | 765,187 | 668,160 | 765,829 | 831,016 | - | - |
| OPERATING AND MAINTENANCE OF PLANT SERVICES | 1,670,962 | 1,627,995 | 2,109,586 | 2,185,027 | - | - |
| STUDENT TRANSPORTATION SERVICES | 1,629,457 | 1,664,780 | 1,913,973 | 2,057,106 | - | - |
| INFORMATION SERVICES | - | 142 | - | - | - | - |
| STAFF SERVICES | 3,134 | - | 10,750 | 11,750 | - | - |
| TECHNOLOGY SERVICES | 608,131 | 617,423 | 682,852 | 759,344 | - | - |
| TOTAL SUPPORT SERVICES | 7,589,902 | 7,812,852 | 9,110,804 | 9,683,207 | - | - |
| TOTAL OPERATING REQUIREMENTS | 17,281,503 | 17,765,795 | 20,115,201 | 20,966,338 | - | - |
| TRANSFERS OF FUNDS | 2,075,831 | 865,220 | 533,500 | 718,500 | - | - |
| CONTINGENCIES | - | - | 402,304 | 419,327 | - | - |
| UNAPPROPRIATED ENDING FUND BALANCE | - | - | 1,749,641 | 3,844,280 | - | - |
| TOTAL GENERAL FUND REQUIREMENTS | 19,357,335 | 18,631,015 | 22,800,646 | 25,948,445 | - | - |

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>2023/2024 Actual</i> | <i>2024/2025 Actual</i> | <i>2025/2026 Adopted</i> | <i>2026/2027 Proposed</i> |
|---------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| Salaries | 1,068,468 | 1,146,223 | 1,227,566 | 1,336,929 |
| Associated Payroll Costs | 767,768 | 817,617 | 1,004,128 | 1,034,606 |
| Purchased Services | 1,554,214 | 1,611,766 | 1,926,885 | 2,013,068 |
| Supplies and Materials | 309,860 | 303,092 | 372,083 | 447,666 |
| Capital Outlay | 35,555 | - | - | - |
| Other Objects | 269,097 | 260,701 | 290,820 | 326,880 |
| TOTAL EXPENDITURES | 4,004,962 | 4,139,399 | 4,821,482 | 5,159,149 |

GF Budget/Service Level Changes:

Support Services-

- o Admin/Confidential .300 FTE from Capital Fund to General Fund

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------|-------------------------------|-----------|--------------|---------------|--------------|--------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| DISTRICT WIDE INSTRUCTIONAL PROGRAMS | | | | | | | |
| 1001111000000000 | SUBSTITUTES-LICENSED | 121 | - | 13860.47 | - | - | - |
| | PERS IAP | 212 | - | 831.61 | - | - | - |
| | PERS UAL | 213 | - | 1238.21 | - | - | - |
| | OPSRP PENSION | 214 | - | 1459.55 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 1060.32 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 37.52 | - | - | - |
| | LICENSED INSURANCE | 241 | - | 55.77 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 58 | - | - | - |
| TOTAL ELEMENTARY PROGRAMS | | | | 18,601 | | | |
| TAG | | | | | | | |
| 1001210000000000 | SUPPLIES AND MATERIALS | 410 | 795 | 1,323 | 1,525 | 1,540 | - |
| TOTAL TALENTED AND GIFTED | | | 795 | 1,323 | 1,525 | 1,540 | |
| ESL | | | | | | | |
| 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 | 600 | - |
| | POSTAGE | 353 | - | 29 | - | - | - |
| | LIBRARY BOOKS | 430 | 69 | - | 500 | 505 | - |
| TOTAL ENGLISH SECOND LANGUAGE | | | 1,672 | 29 | 1,094 | 1,105 | |
| HEALTH SERVICES | | | | | | | |
| 1002130000000000 | ADDITIONAL SALARY | 130 | - | 120 | - | - | - |
| | PERS IAP | 212 | - | 7 | - | - | - |
| | PERS UAL | 213 | - | 10 | - | - | - |
| | OPSRP PENSION | 214 | - | 12 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 9 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 0 | - | - | - |
| | PFMLI | 243 | - | 0 | - | - | - |
| | OTHER INST, PROF & TECH | 319 | 2,100 | 1950 | - | - | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------|-------------------------------|--------------|--------------|--------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | - | 0 | 1,500 | 1,515 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 0 | 1,000 | 1,010 | - |
| | DUES & FEES | 640 | - | 0 | 140 | 146 | - |
| TOTAL HEALTH SERVICES | | 2,100 | 2,110 | 2,640 | 2,671 | | |
| ASSESSMENT AND TESTING | | | | | | | |
| 1002230000000000 | LICENSED SALARIES | 111 | - | - | - | 7,165 | - |
| | PERS IAP | 212 | - | - | - | 430 | - |
| | PERS UAL | 213 | - | - | - | 674 | - |
| | OPSRP PENSION | 214 | - | - | - | 913 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | - | 548 | - |
| | WORKERS' COMPENSATION | 231 | - | - | - | 101 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | - | 29 | - |
| | DATA PROCESS | 386 | - | - | 1,500 | 1,500 | - |
| | SUPPLIES AND MATERIALS | 410 | - | 199 | 100 | 100 | - |
| | NON-CONSUMABLE ITEMS | 460 | 20 | - | 100 | 100 | - |
| TOTAL ASSESSMENT AND TESTING | | 20 | 199 | 1,700 | 11,560 | | |
| PROFESSIONAL DEVELOPMENT | | | | | | | |
| 1002240000000000 | INST PROGRAM IMP SERVICES | 312 | - | - | 10,375 | 10,250 | - |
| Subtotal FREA | | | | | 10,375 | 10,250 | |
| 1002240010000000 | SUBSTITUTES-LICENSED | 121 | 2,767 | 3,171 | - | - | - |
| | ADDITIONAL SALARY | 130 | 1,636 | 2,458 | - | - | - |
| | PERS PENSION | 211 | 767 | 585 | - | - | - |
| | PERS IAP | 212 | 117 | 113 | - | - | - |
| | PERS UAL | 213 | 901 | 857 | - | - | - |
| | OPSRP PENSION | 214 | 287 | 391 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 755 | 732 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 24 | 27 | - | - | - |
| | PFMLI | 243 | 32 | 42 | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | 5,554 | 12,402 | 12,875 | 12,750 | - |
| | PROF & IMP COSTS NON-INST | 318 | 210 | 270 | - | - | - |
| | FUEL | 326 | 16 | 13 | - | - | - |
| | NON-REIMBURSEABLE STUDENT | 332 | 37 | 39 | - | - | - |
| | TRAVEL | 340 | 2,362 | 1,416 | - | - | - |
| | OTHER NON-INSTR PRO | 389 | - | 4,242 | - | 2,406 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------|---------------------------|---------------|---------------|---------------|----------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | OTHER GEN PROF, TECH SRVS | 390 | 678 | 2,362 | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 3,935 | 815 | - | - | - |
| | DUES & FEES | 640 | 4,340 | 5,105 | - | - | - |
| Subtotal District | | 24,419 | 35,039 | 12,875 | 15,156 | - | - |
| 1002240000000001 | INST PROGRAM IMP SERVICES | 312 | - | - | 8,145 | 8,145 | - |
| | DUES & FEES | 640 | - | - | 6,255 | 6,255 | - |
| Subtotal District Admin | | - | - | 14,400 | 14,400 | - | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | 24,419 | 35,039 | 37,650 | 39,806 | - | - |
| BOARD OF EDUCATION | | | | | | | |
| 1002310000000000 | INST PROGRAM IMP SERVICES | 312 | 800 | 1,000 | 1,000 | 1,000 | - |
| | RENTALS | 324 | 324 | 430 | 500 | 500 | - |
| | TRAVEL | 340 | 5,217 | 8,589 | 9,000 | 9,000 | - |
| | ADVERTISING | 354 | - | - | 300 | - | - |
| | AUDIT SERVICES | 381 | 49,460 | 53,300 | 56,000 | 56,900 | - |
| | LEGAL SERVICES | 382 | 5,124 | 1,384 | 15,000 | 10,000 | - |
| | MANAGEMENT SERVICES | 385 | - | - | - | 30,000 | - |
| | ELECTION SERVICES | 388 | 2,200 | 3,587 | 300 | - | - |
| | OTHER NON-INSTR PRO | 389 | 950 | 1,100 | 1,200 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 225 | 370 | 1,000 | 1,000 | - |
| | NON-CONSUMABLE ITEMS | 460 | 3,257 | 70 | 2,000 | 1,000 | - |
| | DUES & FEES | 640 | 15,049 | 10,187 | 10,000 | 11,000 | - |
| TOTAL BOARD OF EDUCATION SERVICES | | 82,606 | 80,017 | 96,300 | 120,400 | - | - |
| OFFICE OF SUPERINTENDENT | | | | | | | |
| 1002321000000000 | ADMINISTRATORS | 113 | 170,659 | 160,214 | 159,819 | 183,792 | - |
| | CONFIDENTIAL | 114 | 58,314 | 56,453 | 53,137 | 56,848 | - |
| | ADDITIONAL SALARY | 130 | 730 | 7,218 | 7,145 | 8,135 | - |
| | TRAVEL STIPEND | 135 | 1,200 | 1,200 | 1,200 | 1,200 | - |
| | PERS PENSION | 211 | 23,075 | 21,969 | 29,417 | 30,572 | - |
| | PERS IAP | 212 | 13,725 | 13,165 | 13,217 | 14,933 | - |
| | PERS UAL | 213 | 21,012 | 20,189 | 20,913 | 23,498 | - |
| | OPSRP PENSION | 214 | 5,913 | 5,802 | 7,662 | 7,242 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 16,624 | 16,724 | 16,930 | 19,123 | - |
| | WORKERS' COMPENSATION | 231 | 517 | 571 | 2,361 | 1,245 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 | |
|----------------------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------|-----------|---|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted | |
| LICENSED INSURANCE | 241 | 16,951 | 3,207 | - | - | - | - | |
| DEFERRED COMP ER | 242 | 9,600 | 9,280 | 8,700 | 9,600 | - | - | |
| PAID FAMILY MEDIAL LEAVE INS. | 243 | 623 | 893 | 1,022 | 1,000 | - | - | |
| CLASSIFIED INSURANCE | 245 | 2,375 | 15,608 | - | - | - | - | |
| ADMIN INSURANCE | 249 | 32,519 | 31,329 | 51,581 | 56,234 | - | - | |
| PROPERTY SERVICES | 320 | 188 | 216 | 150 | 150 | - | - | |
| RENTALS | 324 | 324 | 430 | 500 | 500 | - | - | |
| TRAVEL | 340 | 347 | 313 | 1,500 | 2,000 | - | - | |
| POSTAGE | 353 | 359 | 334 | 600 | 600 | - | - | |
| ADVERTISING | 354 | 400 | 400 | 1,500 | 1,500 | - | - | |
| OTHER NON-INSTR PROF TECH | 389 | 1,737 | - | 2,600 | 2,600 | - | - | |
| SUPPLIES AND MATERIALS | 410 | 1,791 | 12,754 | 2,200 | 2,200 | - | - | |
| PERIODICALS | 440 | - | 2,678 | - | - | - | - | |
| NON-CONSUMABLE ITEMS | 460 | 578 | 500 | 800 | 1,000 | - | - | |
| DUES & FEES | 640 | 2,073 | 2,109 | 2,400 | 2,400 | - | - | |
| TOTAL OFFICE OF THE SUPERINTENDENT SERVICES | | 381,634 | 383,556 | 385,354 | 426,372 | - | - | |
| FISCAL SERVICES | | | | | | | | |
| 1002520000000000 | CLASSIFIED SALARIES | 112 | 72,045 | 75,948 | 83,887 | 86,238 | - | - |
| | ADMINISTRATORS | 113 | 91,862 | 85,398 | 88,814 | 102,737 | - | - |
| | CONFIDENTIAL | 114 | 57,934 | 60,185 | 62,601 | 64,792 | - | - |
| | PERS PENSION | 211 | 7,746 | 8,047 | 11,018 | 10,315 | - | - |
| | PERS IAP | 212 | 13,110 | 13,209 | 13,850 | 15,023 | - | - |
| | PERS UAL | 213 | 20,188 | 19,862 | 22,236 | 23,854 | - | - |
| | OPSRP PENSION | 214 | 16,908 | 16,845 | 24,258 | 23,645 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 16,680 | 16,785 | 18,001 | 19,413 | - | - |
| | WORKERS' COMPENSATION | 231 | 526 | 612 | 2,564 | 1,317 | - | - |
| | LICENSED INSURANCE | 241 | 16,578 | 17,774 | - | - | - | - |
| | DEFERRED COMP ER | 242 | 3,400 | 3,150 | 3,150 | 3,450 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 598 | 881 | 1,087 | 1,015 | - | - |
| | CLASSIFIED INSURANCE | 245 | 41,040 | 39,930 | 42,240 | 42,840 | - | - |
| | ADMIN INSURANCE | 249 | 29,748 | 27,075 | 45,744 | 49,456 | - | - |
| | INST, PROF, TECH SERVICES | 310 | 4,202 | 6,750 | 6,750 | 8,100 | - | - |
| | STATISTICAL SERVICES | 317 | 8,200 | - | 8,200 | 9,840 | - | - |
| | PROPERTY SERVICES | 320 | 188 | 216 | 175 | 210 | - | - |
| | RENTALS | 324 | 324 | 430 | 450 | 540 | - | - |
| | TRAVEL | 340 | - | - | 200 | 240 | - | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------|-------------------------------------------|-----------|----------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | POSTAGE | 353 | 1,612 | 1,347 | 1,634 | 1,960 | - |
| | ADVERTISING | 354 | (132) | 1,132 | 100 | 120 | - |
| | PRINTING AND BINDING | 355 | 1,691 | 949 | 2,000 | 2,400 | - |
| | OTHER NON-INSTR PROF TECH | 389 | 97,068 | 4,149 | 4,500 | 5,400 | - |
| | SUPPLIES AND MATERIALS | 410 | 1,300 | 1,217 | 2,300 | 2,323 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 300 | 500 | 505 | - |
| | COMPUTER SOFTWARE | 470 | 6,500 | 6,500 | 7,500 | 7,575 | - |
| | DUES & FEES | 640 | 1,582 | 823 | 2,500 | 2,600 | - |
| | TOTAL FISCAL SERVICES | | 510,900 | 409,512 | 456,259 | 485,908 | - |
| PROPERTY ACCOUNT SERVICES | | | | | | | |
| 1002527000000000 | TAXES AND LICENSES | 670 | 1,840 | 1,888 | 1,900 | 2,075 | - |
| | TOTAL PROPERTY ACCOUNTING SERVICES | | 1,840 | 1,888 | 1,900 | 2,075 | - |
| RISK MANAGEMENT SERVICES | | | | | | | |
| 1002528000000000 | WORKERS' COMPENSATION | 231 | 3,833 | 6,743 | 10,000 | 10,000 | - |
| | UNEMPLOYMENT COMPENSATION | 232 | 537 | 5,387 | 25,000 | 25,000 | - |
| | CONTRACTUAL EMP BE | 240 | 2,443 | 470 | - | - | - |
| | MANAGEMENT SERVICES | 385 | 4,163 | 4,302 | 5,195 | 6,234 | - |
| | SUPPLIES AND MATERIALS | 410 | 90 | - | 100 | 101 | - |
| | DUES & FEES | 640 | 7,199 | 2,550 | 3,000 | 3,120 | - |
| | INSURNACE & JUDGMENTS | 650 | - | 18,983 | 15,527 | 19,899 | - |
| | LIABILITY INSURANCE | 651 | 48,947 | 49,703 | 53,914 | 60,383 | - |
| | PROPERTY INSURANCE PREM | 653 | 184,916 | 168,298 | 194,559 | 217,906 | - |
| | TAXES AND LICENSES | 670 | 320 | 324 | 375 | 390 | - |
| | TOTAL RISK MANAGEMENT SERVICES | | 252,447 | 256,760 | 307,670 | 343,033 | - |
| SERVICE AREA DIRECTION | | | | | | | |
| 1002541000000000 | CONFIDENTIAL | 114 | 71,783 | 66,998 | 73,521 | 87,382 | - |
| | PERS IAP | 212 | 3,169 | 3,905 | 4,248 | 5,049 | - |
| | PERS UAL | 213 | 6,532 | 5,937 | 6,948 | 8,214 | - |
| | OPSRP PENSION | 214 | 5,562 | 6,067 | 10,209 | 10,720 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 5,491 | 5,065 | 5,624 | 6,685 | - |
| | WORKERS' COMPENSATION | 231 | 1,202 | 1,346 | 2,171 | 2,123 | - |
| | LICENSED INSURANCE | 241 | 16,701 | 15,805 | - | - | - |
| | DEFERRED COMP ER | 242 | 300 | 534 | 540 | 600 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------|----------------------------------------------------|-----------|----------------|----------------|------------------|------------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 195 | 264 | 340 | 350 | - |
| | CLASSIFIED INSURANCE | 245 | 667 | - | - | - | - |
| | ADMIN INSURANCE | 249 | 6,496 | 5,706 | 22,349 | 25,478 | - |
| | RENTALS | 324 | 324 | 430 | 600 | 720 | - |
| | TRAVEL | 340 | 390 | - | 300 | 360 | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 100 | 101 | - |
| | TOTAL SERVICE AREA DIRECTION | | 118,813 | 112,057 | 126,950 | 147,782 | - |
| CARE AND UPKEEP OF BUILDINGS | | | | | | | |
| 1002542000000000 | CLASSIFIED SALARIES | 112 | 280,670 | 362,640 | 382,013 | 407,987 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 11,530 | 5,921 | 25,546 | 26,542 | - |
| | TEMP CLASSIFIED | 124 | 9,167 | 10,305 | - | - | - |
| | ADDITIONAL SALARY | 130 | 840 | (36) | 10,202 | 10,600 | - |
| | PERS PENSION | 211 | 6,287 | 921 | 4,496 | 4,225 | - |
| | PERS IAP | 212 | 12,627 | 17,550 | 23,009 | 24,348 | - |
| | PERS UAL | 213 | 27,501 | 33,997 | 39,478 | 41,842 | - |
| | OPSRP PENSION | 214 | 17,208 | 30,479 | 55,187 | 51,491 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 22,980 | 29,000 | 31,959 | 34,052 | - |
| | WORKERS' COMPENSATION | 231 | 5,151 | 7,893 | 12,417 | 10,762 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 783 | 1,505 | 1,930 | 1,781 | - |
| | CLASSIFIED INSURANCE | 245 | 127,087 | 153,941 | 190,080 | 192,780 | - |
| | REPAIRS & MAINTENANCE | 322 | 81,473 | 45,525 | 81,240 | 85,302 | - |
| | ELECTRICITY | 325 | 9,024 | 8,329 | 12,400 | 12,524 | - |
| | FUEL | 326 | - | - | 500 | 505 | - |
| | GARBAGE | 328 | 17,579 | 20,458 | 18,770 | 20,647 | - |
| | OTHER PROPERTY SERVICES | 329 | 3,793 | - | 11,900 | 12,019 | - |
| | TRAVEL | 340 | - | - | 250 | 250 | - |
| | OTHER NON-INSTR PROF TECH | 389 | 168,725 | 165,923 | 189,262 | 189,900 | - |
| | SUPPLIES AND MATERIALS | 410 | 68,339 | 59,289 | 79,850 | 84,641 | - |
| | NON-CONSUMABLE ITEMS | 460 | 8,748 | 5,422 | 20,000 | 20,800 | - |
| | DUES & FEES | 640 | 448 | - | - | - | - |
| | TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES | | 879,957 | 959,060 | 1,190,489 | 1,232,998 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------------|--------------------------------------------------|-----------|----------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| CARE AND UPKEEP OF GROUND SERVICES | | | | | | | |
| 1002543000000000 | CLASSIFIED SALARIES | 112 | 81,387 | 70,503 | 98,383 | 104,600 | - |
| | SUBSTITUTE-CLASSIFIED | 122 | 649 | - | - | - | - |
| | PERS IAP | 212 | 3,760 | 3,805 | 5,737 | 6,033 | - |
| | PERS UAL | 213 | 7,465 | 6,334 | 9,297 | 9,832 | - |
| | OPSRP PENSION | 214 | 6,598 | 6,678 | 13,787 | 12,810 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 6,264 | 5,393 | 7,526 | 8,002 | - |
| | WORKERS' COMPENSATION | 231 | 1,397 | 1,403 | 2,948 | 2,557 | - |
| | LICENSED INSURANCE | 241 | 1,401 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 214 | 274 | 455 | 418 | - |
| | CLASSIFIED INSURANCE | 245 | 36,027 | 31,230 | 42,240 | 42,840 | - |
| | ADMIN INSURANCE | 249 | 471 | - | - | - | - |
| | REPAIRS & MAINTENANCE | 322 | 12,561 | 6,480 | 18,300 | 19,215 | - |
| | RENTALS | 324 | 2,405 | 281 | 2,637 | 2,663 | - |
| | OTHER NON-INSTR PROF TECH | 389 | - | 175 | 8,300 | 8,383 | - |
| | SUPPLIES AND MATERIALS | 410 | 4,194 | 1,894 | 6,550 | 8,421 | - |
| | NON-CONSUMABLE ITEMS | 460 | 540 | - | 3,326 | 5,214 | - |
| | DEPRECIABLE EQUIPMENT | 540 | 14,267 | - | - | - | - |
| | DUES & FEES | 640 | - | 108 | - | 350 | - |
| | TOTAL CARE AND UPKEEP OF GROUNDS SERVICES | | 179,598 | 134,559 | 219,486 | 231,338 | - |
| MAINTENANCE | | | | | | | |
| 1002544000000000 | REPAIRS & MAINTENANCE | 322 | 37,426 | 21,082 | 33,900 | 35,595 | - |
| | RENTALS | 324 | - | - | 2,000 | 2,020 | - |
| | FUEL | 326 | 5,522 | 4,689 | 9,000 | 9,090 | - |
| | GARBAGE | 328 | 36 | 215 | 200 | 202 | - |
| | OTHER NON-INSTR PROF TECH | 389 | 3,174 | - | 3,100 | 3,131 | - |
| | SUPPLIES AND MATERIALS | 410 | 6,854 | 9,300 | 9,900 | 9,990 | - |
| | NON-CONSUMABLE ITEMS | 460 | 6,301 | - | 9,700 | 9,797 | - |
| | DUES & FEES | 640 | 180 | 300 | - | - | - |
| | TOTAL MAINTENANCE | | 59,492 | 35,586 | 67,800 | 69,825 | - |
| SECURITY SERVICES | | | | | | | |
| 1002546000000000 | OTHER PROPERTY SERVICES | 329 | 5,640 | 24,361 | 28,250 | 28,532 | - |
| | TOTAL SECURITY SERVICES | | 5,640 | 24,361 | 28,250 | 28,532 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------------------------|-------------------------------|----------------|------------------|------------------|------------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| OPERATION AND MAINTENANCE OF PLANT SERVICES | | | | | | | |
| 1002549000000000 | REPAIRS & MAINTENANCE | 322 | 480 | - | 2,000 | 2,100 | - |
| | WATER AND SEWAGE | 327 | 11,269 | 19,207 | 30,000 | 30,300 | - |
| | OTHER NON-INSTR PROF TECH | 389 | - | - | 1,000 | 1,000 | - |
| | SUPPLIES AND MATERIALS | 410 | 1,590 | - | 1,900 | 1,900 | - |
| | DUES & FEES | 640 | 75 | 75 | 100 | 100 | - |
| TOTAL OTHER OPERATION & MAINTENANCE OF PLANT SERVICES | | 13,414 | 19,283 | 35,000 | 35,400 | | |
| STUDENT TRANSPORTATION SERVICES | | | | | | | |
| 1002550000000000 | ADMINISTRATORS | 113 | 4,835 | 5,023 | 5,224 | 5,407 | - |
| | PERS IAP | 212 | 290 | 301 | 313 | 324 | - |
| | PERS UAL | 213 | 440 | 450 | 494 | 508 | - |
| | OPSRP PENSION | 214 | 509 | 529 | 753 | 689 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 364 | 380 | 400 | 414 | - |
| | WORKERS' COMPENSATION | 231 | 11 | 14 | 59 | 28 | - |
| | DEFERRED COMP ER | 242 | 150 | 150 | 150 | 150 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 13 | 20 | 24 | 22 | - |
| | ADMIN INSURANCE | 249 | 1,182 | 1,215 | 1,230 | 1,262 | - |
| | FUEL | 326 | 53,102 | 54,984 | 86,000 | 86,000 | - |
| | REIMBURSABLE STUDENT TRAN | 331 | 825,517 | 992,947 | 1,081,526 | 1,121,406 | - |
| | NON-REIMBURSABLE STUDENT | 332 | 164 | (164) | - | - | - |
| | DUES & FEES | 640 | - | 97 | - | 100 | - |
| TOTAL STUDENT TRANSPORTATION SERVICES | | 886,577 | 1,055,946 | 1,176,173 | 1,216,310 | | |
| INFORMATION SERVICES | | | | | | | |
| 1002630000000000 | OTHER INST, PROF & TECH | 319 | - | 142 | - | - | - |
| TOTAL INFORMATION SERVICES | | - | 142 | - | - | | |
| STAFF SERVICES | | | | | | | |
| 1002640000000000 | FUEL | 326 | 20 | - | - | - | - |
| | TRAVEL | 340 | 1,005 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 132 | - | - | - | - |
| | COMPUTER SOFTWARE | 470 | - | - | 10,750 | 11,750 | - |
| | DUES & FEES | 640 | 1,977 | - | - | - | - |
| TOTAL STAFF SERVICES | | 3,134 | - | 10,750 | 11,750 | | |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------|----------------------------------|-----------|----------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| TECHNOLOGY SERVICES | | | | | | | |
| 1002660000000000 | CLASSIFIED SALARIES | 112 | 25,791 | 27,464 | 30,103 | 32,059 | - |
| | CONFIDENTIAL | 114 | 82,655 | 91,784 | 98,923 | 102,385 | - |
| | PERS IAP | 212 | 6,468 | 6,938 | 7,449 | 7,761 | - |
| | PERS UAL | 213 | 9,869 | 10,681 | 12,193 | 12,638 | - |
| | OPSRP PENSION | 214 | 11,352 | 12,177 | 17,902 | 16,480 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 8,296 | 9,122 | 9,870 | 10,285 | - |
| | WORKERS' COMPENSATION | 231 | 260 | 322 | 3,245 | 2,653 | - |
| | LICENSED INSURANCE | 241 | 77 | 77 | - | - | - |
| | DEFERRED COMP ER | 242 | 600 | 600 | 600 | 600 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 307 | 481 | 596 | 538 | - |
| | CLASSIFIED INSURANCE | 245 | 38,707 | 38,881 | 21,120 | 21,420 | - |
| | ADMIN INSURANCE | 249 | 5,601 | 6,049 | 24,833 | 25,478 | - |
| | INST, PROF, TECH SE | 310 | 39,702 | 41,415 | 47,000 | 47,470 | - |
| | REPAIRS & MAINTENANCE | 322 | 1,441 | 1,713 | 12,740 | 12,867 | - |
| | RENTALS | 324 | 325 | 430 | 331 | 334 | - |
| | TRAVEL | 340 | - | 224 | 500 | 505 | - |
| | TELEPHONE | 351 | 12,109 | 12,004 | 12,500 | 12,625 | - |
| | OTHER COMMUNICATION SERV | 359 | 2,702 | 2,702 | 5,102 | 5,153 | - |
| | OTHER NON-INSTR PROF TECH | 389 | 17,817 | 13,447 | 19,934 | 20,133 | - |
| | OTHER GEN PROF, TEC | 390 | 1,362 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 4,815 | 1,935 | 1,706 | 1,723 | - |
| | NON-CONSUMABLE ITEMS | 460 | 11,441 | 2,226 | 1,500 | 1,515 | - |
| | COMPUTER SOFTWARE | 470 | 53,333 | 60,229 | 60,276 | 121,578 | - |
| | COMPUTER HARDWARE | 480 | 125,017 | 146,463 | 145,400 | 149,762 | - |
| | TECHNOLOGY | 550 | 21,288 | - | - | - | - |
| | DUES & FEES | 640 | 150 | 150 | 150 | 156 | - |
| | TOTAL TECHNOLOGY SERVICES | | 481,484 | 487,514 | 533,973 | 606,118 | - |
| OPERATION SERVICES | | | | | | | |
| 1002664000000000 | CLASSIFIED SALARIES | 112 | 40,816 | 39,396 | 47,048 | 49,060 | - |
| | PERS IAP | 212 | 2,401 | 2,242 | 2,669 | 2,774 | - |
| | PERS UAL | 213 | 3,714 | 3,524 | 4,446 | 4,612 | - |
| | OPSRP PENSION | 214 | 4,214 | 3,935 | 6,416 | 5,889 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 3,123 | 2,978 | 3,599 | 3,753 | - |
| | WORKERS' COMPENSATION | 231 | 101 | 110 | 504 | 250 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 111 | 161 | 217 | 196 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------------|-----|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| CLASSIFIED INSURANCE | 245 | 20,520 | 18,213 | 21,120 | 21,420 | - | - |
| TRAVEL | 340 | - | - | 200 | 200 | - | - |
| DATA PROCESS | 386 | 43,422 | 51,297 | 54,300 | 56,472 | - | - |
| TOTAL OPERATIONS SERVICES | | 118,422 | 121,856 | 140,519 | 144,626 | - | - |
| TOTAL REQUIREMENTS DIST. OP. & ADMIN. | | 4,004,962 | 4,139,399 | 4,821,482 | 5,159,149 | - | - |

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 310 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>2023/2024 Actual</i> | <i>2024/2025 Actual</i> | <i>2025/2026 Adopted</i> | <i>2026/2027 Adopted</i> |
|---------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| Salaries | 1,360,992 | 1,604,840 | 1,769,117 | 1,821,747 |
| Associated Payroll Costs | 1,030,028 | 1,095,526 | 1,575,175 | 1,540,347 |
| Purchased Services | 1,782,320 | 1,665,995 | 1,867,582 | 2,141,618 |
| Supplies and Materials | 12,376 | 95,927 | 11,325 | 25,290 |
| Other Objects | 843 | 695 | 450 | 130 |
| TOTAL EXPENDITURES | 4,186,559 | 4,462,984 | 5,223,649 | 5,529,132 |

GF Budget/Service Level Changes:

Instruction-

- *Classified .094 FTE movements*
- *Classified (.8437 FTE) to IDEA*

Total GF FTE Change: (.749 FTE)

See Special Revenue Section for Non-GF FTE Changes

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------------------|-------------------------------|-----------|----------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | | | | | | | |
| REQUIREMENTS | | | | | | | |
| 1001220428320000 | SUBSTITUTES-LICENSED | 121 | - | - | 2,166 | 2,320 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | - | - | 4,987 | 5,182 | - |
| | ADDITIONAL SALARY | 130 | - | 5,017 | - | - | - |
| | PERS PENSION | 211 | - | 89 | 1,259 | 1,194 | - |
| | PERS IAP | 212 | - | 239 | - | - | - |
| | PERS UAL | 213 | - | 457 | 676 | 705 | - |
| | OPSRP PENSION | 214 | - | 352 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 383 | 547 | 574 | - |
| | WORKERS' COMPENSATION | 231 | - | 14 | 82 | 41 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 17 | 33 | 30 | - |
| | INST, PROF, TECH SERVICES | 310 | 214,188 | 266,585 | 270,000 | 288,000 | - |
| | TUITION PAY TO OTHR DIST | 371 | 119,379 | 84,056 | 67,000 | 90,000 | - |
| | TUITION PRIVATE SCHOOLS | 373 | 319,517 | 408,718 | 418,000 | 500,000 | - |
| | SUPPLIES AND MATERIALS | 410 | 2,450 | 3,075 | 4,000 | 16,500 | - |
| | TEXTBOOKS | 420 | - | 860 | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 194 | - | 200 | - |
| | COMPUTER SOFTWARE | 470 | 288 | 224 | - | - | - |
| Subtotal: Restrictive (all grades) | | | 655,822 | 770,278 | 768,750 | 904,746 | - |
| 1001220428320012 | LICENSED SALARIES | 111 | 75,059 | 77,986 | 81,105 | 83,944 | - |
| | CLASSIFIED SALARIES | 112 | 68,465 | 71,164 | 78,296 | 82,064 | - |
| | SUBSTITUTES-LICENSED | 121 | 206 | 212 | 2,166 | 2,320 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 5,197 | 3,569 | 2,396 | 2,396 | - |
| | ADDITIONAL SALARY | 130 | 311 | 1,114 | 1,500 | 1,250 | - |
| | PERS PENSION | 211 | 10,998 | 14,102 | 15,341 | 14,314 | - |
| | PERS IAP | 212 | 8,559 | 8,433 | 9,501 | 9,912 | - |
| | PERS UAL | 213 | 13,580 | 13,921 | 15,636 | 16,166 | - |
| | OPSRP PENSION | 214 | 6,762 | 4,063 | 10,922 | 10,193 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 11,408 | 11,876 | 12,658 | 13,156 | - |
| | WORKERS' COMPENSATION | 231 | 365 | 435 | 1,834 | 904 | - |
| | LICENSED INSURANCE | 241 | 22,402 | 22,610 | 23,100 | 23,700 | - |
| | DEFERRED COMP ER | 242 | 900 | 900 | 900 | 900 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 485 | 653 | 764 | 688 | - |
| | CLASSIFIED INSURANCE | 245 | 46,014 | 64,060 | 63,360 | 64,260 | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | 56 | 17 | 200 | 200 | - | - |
| | TEXTBOOKS | 420 | 208 | 40 | 75 | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 145 | 109 | 75 | 75 | - | - |
| Subtotal: Grades K-2 | | | 271,121 | 295,265 | 319,829 | 326,442 | - | - |
| 100122042830179 | ADDITIONAL SALARY | 130 | - | 2,500 | - | - | - | - |
| | PERS PENSION | 211 | - | 334 | - | - | - | - |
| | PERS IAP | 212 | - | 150 | - | - | - | - |
| | PERS UAL | 213 | - | 223 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 191 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 7 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 10 | - | - | - | - |
| Subtotal: Elmira Elementary | | | - | 3,416 | - | - | - | - |
| 1001220428320345 | LICENSED SALARIES | 111 | 67,309 | 21,890 | 66,253 | 76,156 | - | - |
| | CLASSIFIED SALARIES | 112 | 54,605 | 69,308 | 75,304 | 55,052 | - | - |
| | SUBSTITUTES-LICENSED | 121 | 5,159 | 20,652 | 2,166 | 2,320 | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 5,879 | 3,844 | 2,490 | 2,587 | - | - |
| | ADDITIONAL SALARY | 130 | - | 1,500 | 1,500 | 1,250 | - | - |
| | PERS PENSION | 211 | 2,888 | 385 | 12,744 | 980 | - | - |
| | PERS IAP | 212 | 6,048 | 3,527 | 8,455 | 7,826 | - | - |
| | PERS UAL | 213 | 12,097 | 10,630 | 13,959 | 12,912 | - | - |
| | OPSRP PENSION | 214 | 8,898 | 7,054 | 10,549 | 16,457 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 10,130 | 9,102 | 11,300 | 10,508 | - | - |
| | WORKERS' COMPENSATION | 231 | 329 | 349 | 1,644 | 721 | - | - |
| | LICENSED INSURANCE | 241 | 257 | 239 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 433 | 497 | 682 | 549 | - | - |
| | CLASSIFIED INSURANCE | 245 | 30,843 | 22,592 | 63,360 | 42,840 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 118 | 40 | 200 | 200 | - | - |
| | TEXTBOOKS | 420 | 208 | - | 75 | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 110 | 217 | 75 | 75 | - | - |
| Subtotal: Grades 3-5 | | | 205,311 | 171,826 | 294,756 | 255,033 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|------------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| 1001220428320346 | CLASSIFIED SALARIES | 112 | 18,036 | 19,662 | - | - | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 997 | 150 | - | - | - | - |
| | PERS PENSION | 211 | 13 | - | - | - | - | - |
| | PERS IAP | 212 | 536 | 1,157 | - | - | - | - |
| | PERS UAL | 213 | 1,732 | 1,770 | - | - | - | - |
| | OPSRP PENSION | 214 | 951 | 1,973 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,456 | 1,516 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 51 | 60 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 62 | 83 | - | - | - | - |
| | CLASSIFIED INSURANCE | 245 | 69 | 86 | - | - | - | - |
| | Subtotal: Veneta Elementary | | 23,904 | 26,458 | - | - | - | - |
| 1001220428320678 | LICENSED SALARIES | 111 | 41,655 | 74,526 | 79,127 | 67,506 | - | - |
| | CLASSIFIED SALARIES | 112 | 48,507 | 44,132 | 56,679 | 60,473 | - | - |
| | SUBSTITUTES-LICENSED | 121 | 310 | 318 | 2,166 | 2,320 | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 1,745 | 8,334 | 2,490 | 2,587 | - | - |
| | ADDITIONAL SALARY | 130 | 9,009 | 4,603 | 1,500 | 1,250 | - | - |
| | PERS PENSION | 211 | 859 | 117 | 1,083 | 980 | - | - |
| | PERS IAP | 212 | 5,891 | 7,488 | 8,113 | 7,613 | - | - |
| | PERS UAL | 213 | 9,182 | 11,905 | 13,415 | 12,609 | - | - |
| | OPSRP PENSION | 214 | 9,744 | 13,170 | 19,282 | 16,007 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 7,715 | 10,194 | 10,860 | 10,261 | - | - |
| | WORKERS' COMPENSATION | 231 | 255 | 375 | 1,571 | 704 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 232 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 329 | 557 | 656 | 537 | - | - |
| | CLASSIFIED INSURANCE | 245 | 20,606 | 20,905 | 42,240 | 42,840 | - | - |
| | ADMIN INSURANCE | 249 | 76 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 179 | 248 | 200 | 200 | - | - |
| | TEXTBOOKS | 420 | 49 | - | 75 | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 40 | 75 | 75 | - | - |
| | Subtotal: Grades 6-8 | | 178,309 | 197,146 | 263,532 | 250,562 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------|-------------------------------|-----|------------------|------------------|------------------|------------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| 1001220428320616 | LICENSED SALARIES | 111 | 33,928 | 67,418 | 71,578 | 76,825 | - | - |
| | CLASSIFIED SALARIES | 112 | 56,558 | 47,135 | 48,496 | 30,108 | - | - |
| | SUBSTITUTES-LICENSED | 121 | 8,460 | 2,967 | 2,166 | 2,320 | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 1,917 | 763 | 2,396 | 2,396 | - | - |
| | ADDITIONAL SALARY | 130 | 2,030 | 2,054 | - | - | - | - |
| | PERS PENSION | 211 | 1,131 | 269 | 803 | 751 | - | - |
| | PERS IAP | 212 | 4,971 | 6,973 | 7,060 | 6,287 | - | - |
| | PERS UAL | 213 | 9,364 | 10,869 | 11,778 | 10,495 | - | - |
| | OPSRP PENSION | 214 | 8,822 | 12,396 | 16,967 | 13,350 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 7,775 | 9,184 | 9,535 | 8,541 | - | - |
| | WORKERS' COMPENSATION | 231 | 259 | 331 | 1,373 | 578 | - | - |
| | LICENSED INSURANCE | 241 | 21,949 | 24,350 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 335 | 509 | 576 | 447 | - | - |
| | CLASSIFIED INSURANCE | 245 | 54,200 | 39,558 | 40,128 | 21,420 | - | - |
| | INST, PROF, TECH SERVICES | 310 | - | - | 300 | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 144 | 232 | 150 | 300 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 36 | 116 | - | 150 | - | - |
| | COMPUTER SOFTWARE | 470 | - | - | 225 | 225 | - | - |
| Subtotal: Elmira High | | | 211,878 | 225,125 | 237,531 | 198,793 | - | - |
| TOTAL LESS RESTRICTIVE: | | | 1,546,345 | 1,689,512 | 1,884,398 | 1,935,576 | - | - |

LEARNING CENTERS - STRUCTURED AND INTENSIVE

| | | | | | | | | |
|------------------|---------------------------|-----|--------|--------|--------|--------|---|---|
| 1001221428320346 | LICENSED SALARIES | 111 | 49,180 | 45,486 | 57,147 | 59,147 | - | - |
| | CLASSIFIED SALARIES | 112 | - | - | 21,332 | 22,718 | - | - |
| | SUBSTITUTES-LICENSED | 121 | 1,032 | 8,997 | 2,166 | 2,320 | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | - | - | 1,068 | 1,110 | - | - |
| | ADDITIONAL SALARY | 130 | - | 614 | - | - | - | - |
| | PERS PENSION | 211 | 110 | 170 | 569 | 546 | - | - |
| | PERS IAP | 212 | 2,951 | 2,813 | 4,662 | 4,862 | - | - |
| | PERS UAL | 213 | 4,569 | 4,954 | 7,722 | 8,018 | - | - |
| | OPSRP PENSION | 214 | 5,179 | 5,528 | 11,203 | 10,323 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 3,841 | 4,243 | 6,251 | 6,525 | - | - |
| | WORKERS' COMPENSATION | 231 | 121 | 169 | 909 | 450 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|--------------------------------------------|-----------|---------------|---------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | DEFERRED COMP ER | 242 | - | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 164 | 232 | 378 | - | - |
| | CLASSIFIED INSURANCE | 245 | - | - | 19,008 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 497 | - | 200 | - | - |
| | TEXTBOOKS | 420 | 622 | - | 700 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 75 | - | - |
| | Subtotal: Veneta Elementary | | 90,465 | 95,705 | 157,390 | 161,013 | - |
| 1001221428320182 | ADDITIONAL SALARY | 130 | - | - | 750 | - | - |
| | PERS PENSION | 211 | - | - | 119 | - | - |
| | PERS IAP | 212 | - | - | 45 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | 57 | - | - |
| | WORKERS' COMPENSATION | 231 | - | - | 1 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | 3 | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | 200 | 200 | - | - |
| | TEXTBOOKS | 420 | - | 75 | 75 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 75 | 75 | - | - |
| | Subtotal: Fern Ridge Middle School | | - | - | 350 | 1,325 | - |
| | TOTAL LEARNING CENTERS - STRUCTURED | | 90,465 | 95,705 | 157,740 | 162,338 | - |
| ESY | | | | | | | |
| 1001227428320000 | CLASSIFIED SALARIES | 112 | - | 1,360 | - | - | - |
| | PERS IAP | 212 | - | 82 | - | - | - |
| | PERS UAL | 213 | - | 124 | - | - | - |
| | OPSRP PENSION | 214 | - | 143 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 104 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 4 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 5 | - | - | - |
| | TUITION PAY TO OTHR DIST | 371 | - | - | 2,000 | 2,000 | - |
| | TOTAL EXTENDED SCHOOL YEAR PROGRAMS | | - | 1,821 | 2,000 | 2,000 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-----------------------------------------------------------------|-------------------------------|-----------|--------------|---------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | | | | | | | |
| 1001250428320000 | LICENSED SALARIES | 111 | - | 10,519 | 7,586 | - | - |
| | SUBSTITUTES-LICENSED | 121 | - | 318 | 14,076 | 15,080 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | - | - | 14,459 | 15,023 | - |
| | ADDITIONAL SALARY | 130 | - | 2,054 | 8,000 | 8,000 | - |
| | PERS PENSION | 211 | - | 28 | 5,550 | 5,270 | - |
| | PERS IAP | 212 | - | 477 | 935 | 480 | - |
| | PERS UAL | 213 | - | 1,192 | 4,169 | 3,582 | - |
| | OPSRP PENSION | 214 | - | 848 | 1,815 | 637 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 949 | 3,375 | 2,915 | - |
| | WORKERS' COMPENSATION | 231 | - | 31 | 499 | 205 | - |
| | LICENSED INSURANCE | 241 | - | 5,246 | 3,465 | - | - |
| | DEFERRED COMP | 242 | - | - | 135 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 57 | 204 | 152 | - |
| | REIMBURSEABLE TRANSPORTATION | 331 | - | 1 | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 47 | 302 | - | 150 | - |
| | NON-CONSUMABLE ITEMS | 460 | 2,631 | 92 | - | 50 | - |
| Subtotal: Less Restrictive (all grades) | | | 2,678 | 22,115 | 64,268 | 51,544 | - |
| 1001250428320179 | LICENSED SALARIES | 111 | 69,025 | 70,533 | 81,105 | 83,944 | - |
| | CLASSIFIED SALARIES | 112 | 53,368 | 58,691 | 63,984 | 68,577 | - |
| | SUBSTITUTES-LICENSED | 121 | 5,769 | 8,662 | - | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 6,209 | 2,979 | - | - | - |
| | TEMPORARY-CLASSIFIED | 124 | 5,055 | - | - | - | - |
| | ADDITIONAL SALARY | 130 | 16 | 1,279 | - | - | - |
| | PERS PENSION | 211 | 11,113 | 9,931 | 14,274 | 13,364 | - |
| | PERS IAP | 212 | 7,503 | 7,838 | 8,555 | 8,982 | - |
| | PERS UAL | 213 | 12,728 | 12,837 | 13,711 | 14,337 | - |
| | OPSRP PENSION | 214 | 5,249 | 7,111 | 8,866 | 8,377 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 10,581 | 10,874 | 11,099 | 11,668 | - |
| | WORKERS' COMPENSATION | 231 | 342 | 400 | 1,602 | 795 | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - |
| | DEFERRED COMP ER | 242 | 900 | 900 | 900 | 900 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 452 | 603 | 670 | 610 | - |
| | CLASSIFIED INSURANCE | 245 | 20,606 | 20,906 | 40,128 | 40,698 | - |
| | SUPPLIES AND MATERIALS | 410 | 78 | 14 | 200 | 200 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|------------------------------------|----------------|----------------|----------------|----------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | TEXTBOOKS | 420 | 252 | 400 | 400 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 75 | 50 | - | - |
| | Subtotal: Elmira Elementary | 231,447 | 236,487 | 268,669 | 276,602 | - | - |
| 1001250428320182 | LICENSED SALARIES | 111 | 41,229 | 62,148 | 65,983 | 70,818 | - |
| | CLASSIFIED SALARIES | 112 | 98,952 | 105,846 | 110,423 | 113,669 | - |
| | SUBSTITUTES-LICENSED | 121 | 2,579 | 1,801 | - | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 6,001 | 4,285 | - | - | - |
| | ADDITIONAL SALARY | 130 | 5,292 | 2,054 | - | - | - |
| | PERS PENSION | 211 | 2,979 | 233 | - | - | - |
| | PERS IAP | 212 | 8,053 | 8,774 | 10,398 | 10,871 | - |
| | PERS UAL | 213 | 14,019 | 15,934 | 16,670 | 17,342 | - |
| | OPSRP PENSION | 214 | 12,154 | 15,662 | 24,991 | 23,082 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 11,658 | 13,373 | 13,495 | 14,113 | - |
| | WORKERS' COMPENSATION | 231 | 394 | 499 | 1,966 | 982 | - |
| | LICENSED INSURANCE | 241 | 22,200 | 24,350 | 23,100 | 23,700 | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 497 | 746 | 815 | 738 | - |
| | CLASSIFIED INSURANCE | 245 | 44,838 | 42,382 | 95,040 | 96,390 | - |
| | ADMINTATOR INSURANCE | 249 | 244 | - | - | - | - |
| | RENTALS | 324 | - | 227 | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 330 | 130 | 200 | 500 | - |
| | TEXTBOOKS | 420 | - | 249 | 75 | 350 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 50 | 75 | 75 | - |
| | Subtotal: Fern Ridge Middle | 271,421 | 298,741 | 364,131 | 373,530 | - | - |
| 1001250428320346 | LICENSED SALARIES | 111 | 67,309 | 72,524 | 78,214 | 83,944 | - |
| | CLASSIFIED SALARIES | 112 | 86,144 | 92,782 | 100,056 | 106,301 | - |
| | SUBSTITUTES-LICENSED | 121 | 1,763 | 954 | - | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 7,110 | 4,184 | - | - | - |
| | ADDITIONAL SALARY | 130 | - | 1,005 | - | - | - |
| | PERS PENSION | 211 | 589 | 14 | - | - | - |
| | PERS IAP | 212 | 8,967 | 9,911 | 10,393 | 11,082 | - |
| | PERS UAL | 213 | 14,773 | 15,472 | 16,846 | 17,883 | - |
| | OPSRP PENSION | 214 | 15,820 | 17,540 | 24,978 | 23,532 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 11,765 | 12,602 | 13,638 | 14,554 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------|-----------------------------------------------------------------------|-----------|----------------|------------------|------------------|------------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | WORKERS' COMPENSATION | 231 | 395 | 479 | 1,952 | 987 | - |
| | LICENSED INSURANCE | 241 | 22,200 | (31) | 23,100 | 23,700 | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 500 | 727 | 824 | 761 | - |
| | CLASSIFIED INSURANCE | 245 | 77,710 | 79,115 | 80,256 | 81,396 | - |
| | POSTAGE | 353 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,138 | 306 | 200 | 200 | - |
| | TEXTBOOKS | 420 | - | 336 | 800 | 650 | - |
| | NON-CONSUMABLE ITEMS | 460 | 63 | - | 75 | 50 | - |
| | Subtotal: Veneta Elementary | | 316,247 | 307,921 | 352,232 | 365,940 | - |
| 1001250428320616 | LICENSED SALARIES | 111 | - | 15,283 | 25,287 | 23,272 | - |
| | CLASSIFIED SALARIES | 112 | 44,099 | 54,646 | 64,972 | 85,685 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 1,804 | 3,976 | - | - | - |
| | ADDITIONAL SALARY | 130 | - | 1,109 | - | - | - |
| | PERS PENSION | 211 | 3,516 | 4,204 | 5,100 | - | - |
| | PERS IAP | 212 | 2,045 | 3,370 | 5,388 | 6,455 | - |
| | PERS UAL | 213 | 4,180 | 7,329 | 8,529 | 10,242 | - |
| | OPSRP PENSION | 214 | 861 | 2,833 | 8,771 | 13,656 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 3,326 | 5,996 | 6,905 | 8,335 | - |
| | WORKERS' COMPENSATION | 231 | 119 | 235 | 998 | 589 | - |
| | LICENSED INSURANCE | 241 | - | 7,866 | 11,550 | 10,160 | - |
| | DEFERRED COMP ER | 242 | - | - | 450 | 386 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 139 | 341 | 417 | 436 | - |
| | CLASSIFIED INSURANCE | 245 | 38,831 | 32,741 | 57,024 | 72,293 | - |
| | RENTALS | 324 | 857 | 822 | 850 | 1,300 | - |
| | SUPPLIES AND MATERIALS | 410 | 923 | 210 | 350 | 350 | - |
| | NON-CONSUMABLE ITEMS | 460 | 108 | - | 75 | 75 | - |
| | COMPUTER HARDWARE | 480 | - | - | - | - | - |
| | Subtotal: Elmira High | | 100,807 | 140,960 | 196,666 | 233,234 | - |
| | TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | | 922,601 | 1,006,224 | 1,245,966 | 1,300,850 | - |
| CHARTER SCHOOLS | | | | | | | |
| 1001288128320000 | CHARTER SCHOOL PAYMENTS | 360 | 178,736 | 190,415 | 180,000 | 208,000 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| TOTAL CHARTER SCHOOLS | | 178,736 | 190,415 | 180,000 | 208,000 | - | - |
| PSYCHOLOGICAL SERVICES | | | | | | | |
| 1002140428320000 | LICENSED SALARIES | 111 | 75,059 | 37,480 | - | - | - |
| | PERS PENSION | 211 | 10,035 | - | - | - | - |
| | PERS IAP | 212 | 4,504 | 1,151 | - | - | - |
| | PERS UAL | 213 | 6,830 | 3,388 | - | - | - |
| | OPSRP PENSION | 214 | - | 2,020 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 5,545 | 2,901 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 174 | 108 | - | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 279 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 236 | 159 | - | - | - |
| | INST, PROF, TECH SERVICES | 310 | 65,955 | 44,147 | 40,000 | 50,000 | - |
| | SUPPLIES AND MATERIALS | 410 | 585 | 747 | 300 | 800 | - |
| | NON-CONSUMABLE ITEMS | 460 | 127 | 746 | 300 | 500 | - |
| | COMPUTER SOFTWARE | 470 | - | 428 | - | - | - |
| | COMPUTER HARDWARE | 480 | - | 751 | - | - | - |
| TOTAL PSYCHOLOGICAL SERVICES | | 191,251 | 94,306 | 40,600 | 51,300 | - | - |
| SPEECH PATHOLOGY AND AUDIOLOGY SERVICES | | | | | | | |
| 1002150428320000 | PAID FAMILY MEDIAL LEAVE INS. | 243 | (3) | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | 227 | 100 | 200 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 78 | 100 | 100 | - |
| | COMPUTER SOFTWARE | 470 | 20 | 129 | - | - | - |
| | DUES & FEES | 640 | - | - | 150 | - | - |
| Subtotal: Speech (all grades) | | 17 | 434 | 350 | 300 | - | - |
| 1002150428320179 | LICENSED SALARIES | 111 | - | - | 51,858 | 52,838 | - |
| | CLASSIFIED SALARY | 112 | 11,143 | 12,955 | 13,558 | 13,906 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | - | 71 | - | - | - |
| | PERS IAP | 212 | 669 | 793 | 3,895 | 4,005 | - |
| | PERS UAL | 213 | 1,014 | 1,189 | 6,182 | 6,274 | - |
| | OPSRP PENSION | 214 | 1,173 | 1,328 | 11,010 | 10,183 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 853 | 1,018 | 5,004 | 5,106 | - |
| | WORKERS' COMPENSATION | 231 | 29 | 37 | 723 | 349 | - |
| | LICENSED INSURANCE | 241 | - | - | 7,699 | 7,899 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|------------------------------------|-----------|---------------|---------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | DEFERRED COMP ER | 242 | - | 300 | 300 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 37 | 56 | 302 | 267 | - |
| | CLASSIFIED INSURANCE | 245 | 43 | 55 | 12,062 | 12,234 | - |
| | OTHER NON-INSTR PRO | 389 | 51,958 | 50,786 | 54,000 | 54,000 | - |
| | SUPPLIES AND MATERIALS | 410 | 189 | 88 | 50 | 50 | - |
| | NON-CONSUMABLE ITEM | 460 | 77 | - | - | 100 | - |
| | DUES & FEES | 640 | 198 | - | 150 | - | - |
| | Subtotal: Elmira Elementary | | 67,383 | 68,375 | 166,793 | 167,511 | - |
| 1002150428320182 | LICENSED SALARIES | 111 | - | - | 6,482 | 6,605 | - |
| | PERS IAP | 212 | - | - | 389 | 396 | - |
| | PERS UAL | 213 | - | - | 613 | 621 | - |
| | OPSRP PENSION | 214 | - | - | 1,141 | 1,051 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | 496 | 505 | - |
| | WORKERS' COMPENSATION | 231 | - | - | 71 | 35 | - |
| | LICENSED INSURANCE | 241 | - | - | 7,699 | 7,899 | - |
| | DEFERRED COMP ER | 242 | - | - | 300 | 300 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | 30 | 26 | - |
| | OTHER NON-INSTRU PRO | 389 | 25,979 | 25,393 | 27,000 | 27,000 | - |
| | SUPPLIES AND MATERIALS | 410 | - | 63 | 50 | 50 | - |
| | NON-CONSUMABLE ITEMS | 460 | 59 | - | - | - | - |
| | Subtotal: Fern Ridge Middle | | 26,038 | 25,456 | 44,271 | 44,488 | - |
| 1002150428320346 | LICENSED SALARIES | 111 | 56,131 | 57,362 | 65,223 | 70,002 | - |
| | CLASSIFIED SALARY | 112 | 6,416 | 7,459 | 7,806 | 8,006 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | - | 24 | - | - | - |
| | ADDITIONAL SALARY | 130 | - | 1,089 | - | - | - |
| | PERS IAP | 212 | 3,753 | 3,932 | 4,364 | 4,680 | - |
| | PERS UAL | 213 | 5,692 | 5,945 | 6,901 | 7,333 | - |
| | OPSRP PENSION | 214 | 6,586 | 6,965 | 12,563 | 12,164 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 4,586 | 4,634 | 5,587 | 5,968 | - |
| | WORKERS' COMPENSATION | 231 | 150 | 187 | 812 | 410 | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 199 | 278 | 337 | 312 | - |
| | CLASSIFIED INSURANCE | 245 | 25 | 31 | 6,946 | 7,044 | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | 191 | 289 | 250 | 200 | - | - |
| | COMPUTER SOFTWARE | 470 | 36 | - | - | - | - | - |
| | DUES & FEES | 640 | - | - | 150 | 130 | - | - |
| Subtotal: Veneta Elementary | | | 105,965 | 110,695 | 134,939 | 140,849 | - | - |
| 1002150428320616 | LICENSED SALARIES | 111 | - | - | 6,482 | 6,605 | - | - |
| | PERS IAP | 212 | - | - | 389 | 396 | - | - |
| | PERS UAL | 213 | - | - | 613 | 621 | - | - |
| | OPSRP PENSION | 214 | - | - | 1,141 | 1,051 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | 496 | 505 | - | - |
| | WORKERS' COMPENSATION | 231 | - | - | 71 | 35 | - | - |
| | LICENSED INSURANCE | 241 | - | - | 7,702 | 7,902 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 300 | 300 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | 30 | 26 | - | - |
| | OTHER NON-INSTRU PRO | 389 | 25,979 | 25,393 | 27,000 | 27,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | 44 | 50 | 50 | - | - |
| Subtotal: Elmira High | | | 25,979 | 25,437 | 44,274 | 44,491 | - | - |
| TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES | | | 225,381 | 230,396 | 390,627 | 397,639 | - | - |
| STUDENT TREATMENT SERVICES | | | | | | | | |
| 1002160428320000 | INST, PROF, TECH SERVICES | 310 | 29,375 | 36,036 | 36,000 | 45,000 | - | - |
| TOTAL OTHER STUDENT TREATMENT SERVICES | | | 29,375 | 36,036 | 36,000 | 45,000 | - | - |
| SERVICE DIRECTION, STUDENT SUPPORT SERVICES | | | | | | | | |
| 1002190428320000 | LICENSED SALARIES | 111 | - | 51,991 | - | 11,633 | - | - |
| | CLASSIFIED SALARIES | 112 | 40,709 | 42,301 | 43,943 | 45,657 | - | - |
| | ADMINISTRATORS | 113 | 110,414 | 117,421 | 124,991 | 132,412 | - | - |
| | SUBSTITUTES- LICENSE | 121 | 413 | - | - | - | - | - |
| | ADDITIONAL SALARY | 130 | - | 1,114 | - | - | - | - |
| | PERS PENSION | 211 | - | 7,160 | 21,998 | 21,080 | - | - |
| | PERS IAP | 212 | 8,894 | 12,668 | 9,948 | 11,187 | - | - |
| | PERS UAL | 213 | 13,790 | 19,185 | 15,964 | 17,832 | - | - |
| | OPSRP PENSION | 214 | 15,652 | 16,594 | 5,886 | 6,885 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 11,597 | 16,070 | 12,923 | 14,512 | - | - |
| | WORKERS' COMPENSATION | 231 | 348 | 563 | 1,844 | 970 | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-----------------------------------|-------------------------------|-----------|----------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | LICENSED INSURANCE | 241 | - | 15,000 | - | 5,079 | - |
| | DEFERRED COMP ER | 242 | - | - | 2,400 | 3,193 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 423 | 858 | 780 | 759 | - |
| | CLASSIFIED INSURANCE | 245 | 20,520 | 20,820 | 21,120 | 21,420 | - |
| | ADMIN INSURANCE | 249 | 23,643 | 23,963 | 24,602 | 25,241 | - |
| | PROPERTY SERVICES | 320 | 204 | 216 | 372 | 372 | - |
| | RENTALS | 324 | 2,345 | 2,710 | 2,060 | 2,850 | - |
| | TRAVEL | 340 | - | 45 | 200 | - | - |
| | POSTAGE | 353 | 869 | 1,210 | 1,200 | 1,400 | - |
| | OTHER NON-INSTR PROF TECH | 389 | 950 | 1,355 | 1,200 | 1,300 | - |
| | SUPPLIES AND MATERIALS | 410 | 148 | 442 | 500 | 500 | - |
| | NON-CONSUMABLE ITEMS | 460 | 49 | 92 | 100 | 100 | - |
| | COMPUTER SOFTWARE | 470 | 215 | 215 | 250 | 215 | - |
| Subtotal District Wide | | | 251,179 | 351,992 | 292,281 | 324,597 | - |
| 1002190428320179 | LICENSED SALARIES | 111 | - | 62,389 | 64,884 | 67,155 | - |
| | SUBSTITUTES- LICENSE | 121 | - | 424 | - | - | - |
| | SUBSTITUTES- CLASSIFIE | 122 | - | 106 | - | - | - |
| | ADDITIONAL SALARY | 130 | - | 1,754 | - | - | - |
| | PERS PENSION | 211 | - | 43 | - | - | - |
| | PERS IAP | 212 | - | 3,875 | 3,893 | 4,029 | - |
| | PERS UAL | 213 | - | 5,818 | 6,132 | 6,313 | - |
| | OPSRP PENSION | 214 | - | 6,824 | 9,356 | 8,556 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 4,982 | 4,964 | 5,137 | - |
| | WORKERS' COMPENSATION | 231 | - | 169 | 719 | 349 | - |
| | LICENSED INSURANCE | 241 | - | 24,350 | 23,100 | 23,700 | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 272 | 300 | 269 | - |
| Subtotal Elmira Elementary | | | - | 111,005 | 114,248 | 116,408 | - |
| 1002190428320346 | LICENSED SALARIES | 111 | - | 25,995 | 81,105 | 83,944 | - |
| | PERS PENSION | 211 | - | 3,476 | 14,274 | 13,364 | - |
| | PERS IAP | 212 | - | 1,560 | 4,866 | 5,037 | - |
| | PERS UAL | 213 | - | 2,314 | 7,664 | 7,891 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 1,905 | 6,205 | 6,422 | - |
| | WORKERS' COMPENSATION | 231 | - | 68 | 900 | 434 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | LICENSED INSURANCE | 241 | - | 7,500 | 23,100 | 23,700 | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 120 | 375 | 336 | - |
| Subtotal Veneta Elementary | | - | - | 42,937 | 139,389 | 142,028 | - |
| TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES | | 251,179 | 505,935 | 545,918 | 583,033 | - | - |
| INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | | |
| 1002240428320000 | SUBSTITUTES-LICENSED | 121 | 103 | - | - | - | - |
| | ADDITIONAL SALARY | 130 | 3,325 | - | - | - | - |
| | PENSION | 211 | 132 | - | - | - | - |
| | PERS IAP | 212 | 170 | - | - | - | - |
| | PERS UAL | 213 | 311 | - | - | - | - |
| | OPSRP PENSION | 214 | 232 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 261 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 9 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 9 | - | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | 1,003 | 905 | - | - | - |
| | DUES & FEES | 640 | 645 | 695 | - | - | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | 6,199 | 1,600 | - | - | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------------|-------------------------------|-----------|------------------|------------------|------------------|------------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| CARE AND UPKEEP OF BUILDING SERVICES | | | | | | | |
| 1002542428320000 | ELECTRICITY | 325 | 2,075 | 2,137 | 2,500 | 2,500 | - |
| TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES | | | 2,075 | 2,137 | 2,500 | 2,500 | - |
| STUDENT TRANSPORTATION | | | | | | | |
| 1002550428320000 | FUEL | 326 | 38,067 | 32,360 | 42,800 | 45,796 | - |
| | REIMBURSABLE STUDENT TRAN | 331 | 704,813 | 576,474 | 695,000 | 795,000 | - |
| | NON-REIMBURSABLE STUDENT TRAN | 332 | - | - | - | - | - |
| TOTAL STUDENT TRANSPORTATION | | | 742,880 | 608,833 | 737,800 | 840,796 | - |
| TECHNOLOGY SERVICES | | | | | | | |
| 1002660428320000 | TELEPHONE | 351 | 72 | 63 | 100 | 100 | - |
| TOTAL TECHNOLOGY SERVICES | | | 72 | 63 | 100 | 100 | - |
| TOTAL REQUIREMENTS: SPECIAL EDUCATION | | | 4,186,559 | 4,462,984 | 5,223,649 | 5,529,132 | - |

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 237 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>2023/2024 Actual</i> | <i>2024/2025 Actual</i> | <i>2025/2026 Adopted</i> | <i>2026/2027 Proposed</i> |
|---------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| Salaries | 940,922 | 963,574 | 1,021,343 | 1,096,855 |
| Associated Payroll Costs | 684,161 | 673,634 | 762,561 | 779,983 |
| Purchased Services | 70,878 | 64,273 | 59,339 | 60,158 |
| Supplies and Materials | 12,528 | 12,971 | 12,305 | 13,155 |
| Other Objects | - | - | 645 | - |
| TOTAL EXPENDITURES | 1,708,489 | 1,714,453 | 1,856,193 | 1,950,151 |

GF Budget/Service Level Changes:

Instruction -

- Licensed ELD (.0338 FTE)
- Licensed Sub (.100 FTE)
- Licensed TAG .025 FTE
- Licensed Teacher .300 FTE

Total GF FTE Change: .1912 FTE

See Special Revenue Section for Non-GF FTE changes

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------|-------------------------------|-----------|------------------|------------------|------------------|------------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| ELEMENTARY PROGRAMS | | | | | | | |
| REQUIREMENTS | | | | | | | |
| 1001111179000000 | LICENSED SALARIES | 111 | 721,644 | 716,503 | 740,053 | 810,809 | - |
| | CLASSIFIED SALARIES | 112 | 49,422 | 52,535 | 55,602 | 58,856 | - |
| | SUBSTITUTES-LICENSED | 121 | 17,024 | 31,432 | 42,008 | 37,120 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 2,929 | 1,819 | 4,600 | 4,780 | - |
| | ADDITIONAL SALARY | 130 | 2,872 | 3,163 | 3,300 | 3,000 | - |
| | PERS PENSION | 211 | 15,373 | 15,696 | 21,763 | 20,512 | - |
| | PERS IAP | 212 | 44,887 | 46,412 | 48,180 | 52,144 | - |
| | PERS UAL | 213 | 72,250 | 72,144 | 79,906 | 85,969 | - |
| | OPSRP PENSION | 214 | 68,522 | 70,645 | 103,621 | 99,642 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 60,022 | 60,947 | 64,686 | 69,964 | - |
| | WORKERS' COMPENSATION | 231 | 1,900 | 2,209 | 9,391 | 4,770 | - |
| | LICENSED INSURANCE | 241 | 282,558 | 261,306 | 256,410 | 267,810 | - |
| | DEFERRED COMP ER | 242 | 3,139 | 3,252 | 11,700 | 11,970 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 2,543 | 3,385 | 3,907 | 3,658 | - |
| | CLASSIFIED INSURANCE | 245 | 41,039 | 41,637 | 42,240 | 42,840 | - |
| | POSTAGE | 353 | 470 | 459 | 300 | 250 | - |
| | SUPPLIES AND MATERIALS | 410 | 8,872 | 6,728 | 6,000 | 6,700 | - |
| TOTAL ELEMENTARY PROGRAMS | | | 1,395,467 | 1,390,273 | 1,493,667 | 1,580,794 | - |
| TALENTED AND GIFTED | | | | | | | |
| 1001210179000000 | LICENSED SALARIES | 111 | - | - | - | 1,974 | - |
| | SUBSTITUTES-LICENSED | 121 | 155 | - | - | - | - |
| | ADDITIONAL SALARY | 130 | 404 | - | - | - | - |
| | PERS PENSION | 211 | 21 | - | - | - | - |
| | PERS IAP | 212 | 24 | - | - | 118 | - |
| | PERS UAL | 213 | 51 | - | - | 186 | - |
| | OPSRP PENSION | 214 | 42 | - | - | 252 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 41 | - | - | 151 | - |
| | WORKERS' COMPENSATION | 231 | 1 | - | - | 9 | - |
| | LICENSED INSURANCE | 241 | - | - | - | 593 | - |
| | DEFERRED COMP ER | 242 | - | - | - | 23 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 2 | - | - | 8 | - |
| TOTAL ELEMENTARY PROGRAMS | | | 741 | - | - | 3,314 | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 | |
|-------------------------------------------|-------------------------------|-----|-------------------------------------------|---------------|---------------|---------------|-----------|-----------|--|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted | |
| | | | ESL | | | | | | |
| 1001291179000000 | LICENSED SALARIES | 111 | 9,382 | 16,203 | 17,200 | 15,795 | - | - | |
| | SUBSTITUTE-LICENSE | 121 | 13 | - | - | - | - | - | |
| | PERS PENSION | 211 | 1,256 | - | - | - | - | - | |
| | PERS IAP | 212 | 563 | 972 | 1,032 | 948 | - | - | |
| | PERS UAL | 213 | 855 | 1,447 | 1,625 | 1,485 | - | - | |
| | OPSRP PENSION | 214 | - | 1,706 | 2,480 | 2,012 | - | - | |
| | SOCIAL SECURITY ADMINISTR | 220 | 719 | 1,240 | 1,316 | 1,208 | - | - | |
| | WORKERS' COMPENSATION | 231 | 22 | 44 | 191 | 82 | - | - | |
| | LICENSED INSURANCE | 241 | 2,775 | 65 | 5,400 | 4,740 | - | - | |
| | DEFERRED COMP ER | 242 | 113 | - | - | 180 | - | - | |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 30 | 68 | 79 | 63 | - | - | |
| | POSTAGE | 353 | - | - | 500 | 500 | - | - | |
| | SUPPLIES AND MATERIALS | 410 | - | 83 | - | - | - | - | |
| TOTAL ENGLISH SECOND LANGUAGE | | | 15,728 | 21,829 | 29,823 | 27,013 | - | - | |
| | | | TOTAL ATTENDANCE & SOCIAL WORK | | | | | | |
| 1002110179000000 | OTHER NON-INSTR PRO | 389 | - | - | 300 | 1,000 | - | - | |
| TOTAL ATTENDANCE & SOCIAL WORK | | | - | - | 300 | 1,000 | - | - | |
| | | | GUIDANCE SERVICES | | | | | | |
| 1002120179000000 | ADDITIONAL SALARY | 130 | - | - | 1,000 | 1,000 | - | - | |
| | PERS PENSION | 211 | - | - | 176 | 159 | - | - | |
| | PERS IAP | 212 | - | - | 60 | 60 | - | - | |
| | PERS UAL | 213 | - | - | 95 | 94 | - | - | |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | 77 | 77 | - | - | |
| | WORKERS' COMPENSATION | 231 | - | - | 10 | 5 | - | - | |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | 5 | 4 | - | - | |
| | INST PROGRAM IMP SERVICES | 312 | - | 100 | - | - | - | - | |
| | SUPPLIES AND MATERIALS | 410 | 455 | 695 | 700 | 755 | - | - | |
| TOTAL GUIDANCE SERVICES | | | 455 | 795 | 2,123 | 2,154 | - | - | |
| | | | HEALTH SERVICES | | | | | | |
| 1002130179000000 | SUPPLIES AND MATERIALS | 410 | 141 | 225 | 200 | 300 | - | - | |
| TOTAL HEALTH SERVICES | | | 141 | 225 | 200 | 300 | - | - | |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------|-------------------------------|-----------|--------------|--------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| EDUCATION MEDIA SERVICES | | | | | | | |
| 1002220179000000 | CLASSIFIED SALARIES | 112 | 5,669 | 5,903 | 6,527 | 6,951 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 210 | 314 | 854 | 887 | - |
| | PERS PENSION | 211 | - | 18 | 150 | 141 | - |
| | PERS IAP | 212 | 331 | 361 | 376 | 400 | - |
| | PERS UAL | 213 | 535 | 554 | 697 | 737 | - |
| | OPSRP PENSION | 214 | 592 | 625 | 903 | 850 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 450 | 475 | 565 | 600 | - |
| | WORKERS' COMPENSATION | 231 | 15 | 19 | 81 | 41 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 19 | 26 | 34 | 31 | - |
| | SUPPLIES AND MATERIALS | 410 | 301 | 160 | 200 | 100 | - |
| | LIBRARY BOOKS | 430 | 112 | 126 | 100 | 300 | - |
| | COMPUTER SOFTWARE | 470 | 781 | 851 | 850 | - | - |
| TOTAL EDUCATIONAL MEDIA SERVICES | | | 9,016 | 9,432 | 11,337 | 11,038 | - |
| INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | | |
| 1002240179000000 | SUBSTITUTES-LICENSE | 121 | 206 | 424 | - | - | - |
| | ADDITIONAL SALARY | 130 | 129 | 134 | - | - | - |
| | PERS PENSION | 211 | 28 | 18 | - | - | - |
| | PERS IAP | 212 | 8 | - | - | - | - |
| | PERS UAL | 213 | 31 | 50 | - | - | - |
| | OPSRP PENSION | 214 | 14 | 45 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 25 | 42 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 1 | 2 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 1 | 3 | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | - | 100 | - | - | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | | 442 | 817 | - | - | - |
| OFFICE OF PRINCIPAL SERVICES | | | | | | | |
| 1002410179000000 | CLASSIFIED SALARIES | 112 | 37,531 | 42,756 | 45,142 | 44,374 | - |
| | ADMINISTRATORS | 113 | 90,399 | 91,330 | 102,338 | 108,413 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 2,334 | 1,058 | 2,254 | 2,342 | - |
| | ADDITIONAL SALARY | 130 | 597 | - | 465 | 554 | - |
| | PERS PENSION | 211 | - | - | 479 | 461 | - |
| | PERS IAP | 212 | 7,333 | 7,446 | 8,752 | 9,086 | - |
| | PERS UAL | 213 | 11,895 | 12,089 | 14,194 | 14,634 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------|----------------------------------------------------|-----------|------------------|------------------|------------------|------------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | OPSRP PENSION | 214 | 12,889 | 13,067 | 20,967 | 19,221 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 9,820 | 10,307 | 11,490 | 11,910 | - |
| | WORKERS' COMPENSATION | 231 | 310 | 368 | 1,654 | 807 | - |
| | LICENSED INSURANCE | 241 | 311 | - | - | - | - |
| | DEFERRED COMP ER | 242 | 500 | 1,140 | 1,800 | 2,400 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 360 | 542 | 694 | 623 | - |
| | CLASSIFIED INSURANCE | 245 | 20,520 | 20,820 | 21,120 | 21,420 | - |
| | ADMIN INSURANCE | 249 | 19,425 | 22,444 | 24,255 | 24,885 | - |
| | PROPERTY SERVICES | 320 | 204 | 216 | 340 | 330 | - |
| | RENTALS | 324 | 7,182 | 6,523 | 8,110 | 8,678 | - |
| | POSTAGE | 353 | 204 | 219 | 100 | 100 | - |
| | PRINTING AND BINDING | 355 | 1,045 | 867 | 870 | 900 | - |
| | SUPPLIES AND MATERIALS | 410 | 1,866 | 3,933 | 4,255 | 5,000 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 170 | - | - | - |
| | DUES & FEES | 640 | - | - | 645 | - | - |
| | TOTAL OFFICE OF THE PRINCIPAL SERVICES | | 224,725 | 235,294 | 269,924 | 276,138 | - |
| CARE AND UPKEEP OF BUILDING SERVICES | | | | | | | |
| 1002542179000000 | ELECTRICITY | 325 | 58,800 | 53,254 | 45,419 | 45,000 | - |
| | FUEL | 326 | 959 | 418 | 1,200 | 1,200 | - |
| | TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES | | 59,759 | 53,672 | 46,619 | 46,200 | - |
| TECHNOLOGY SERVICES | | | | | | | |
| 1002660179000000 | TELEPHONE | 351 | 2,015 | 2,117 | 2,200 | 2,200 | - |
| | TOTAL TECHNOLOGY SERVICES | | 2,015 | 2,117 | 2,200 | 2,200 | - |
| | TOTAL REQUIREMENTS - ELMIRA ELEMENTARY | | 1,708,489 | 1,714,453 | 1,856,193 | 1,950,151 | - |

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 314 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>2023/2024 Actual</i> | <i>2024/2025 Actual</i> | <i>2025/2026 Adopted</i> | <i>2026/2027 Adopted</i> |
|---------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| Salaries | 1,164,144 | 1,222,804 | 1,326,672 | 1,312,569 |
| Associated Payroll Costs | 766,729 | 817,187 | 958,654 | 904,612 |
| Purchased Services | 48,785 | 44,886 | 51,098 | 53,008 |
| Supplies and Materials | 17,559 | 15,659 | 19,007 | 18,210 |
| Other Objects | 152 | - | 400 | 400 |
| TOTAL EXPENDITURES | 1,997,369 | 2,100,535 | 2,355,831 | 2,288,799 |

GF Budget/Service Level Changes:

Instruction -

- *Licensed ELD (.0338 FTE)*
- *Licensed Sub (.100 FTE)*
- *Licensed TAG .025 FTE*
- *Licensed Teacher (1.000 FTE)*

Total GF FTE Change: (1.1088 FTE)

See Special Revenue Section for Non-GF FTE Changes

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------|-----------------------------------------|-----------|------------------|------------------|------------------|------------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| ELEMENTARY PROGRAMS | | | | | | | |
| REQUIREMENTS | | | | | | | |
| 100111134600000 | LICENSED SALARIES | 111 | 897,640 | 962,701 | 1,019,751 | 995,905 | - |
| | CLASSIFIED SALARIES | 112 | 60,276 | 70,113 | 74,853 | 78,895 | - |
| | SUBSTITUTES-LICENSED | 121 | 37,623 | 24,120 | 44,173 | 39,440 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 5,689 | 4,084 | 5,915 | 6,146 | - |
| | ADDITIONAL SALARY | 130 | (310) | 1,208 | 3,300 | 3,000 | - |
| | PERS PENSION | 211 | 20,237 | 21,202 | 22,376 | 21,099 | - |
| | PERS IAP | 212 | 53,356 | 61,406 | 66,119 | 64,449 | - |
| | PERS UAL | 213 | 91,175 | 94,944 | 108,485 | 105,598 | - |
| | OPSRP PENSION | 214 | 79,671 | 92,679 | 146,735 | 125,771 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 75,419 | 79,723 | 87,821 | 85,939 | - |
| | WORKERS' COMPENSATION | 231 | 2,375 | 2,904 | 12,749 | 5,852 | - |
| | LICENSED INSURANCE | 241 | 314,099 | 315,000 | 325,710 | 308,100 | - |
| | DEFERRED COMP ER | 242 | 7,241 | 5,400 | 16,800 | 14,700 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 3,208 | 4,443 | 5,304 | 4,494 | - |
| | CLASSIFIED INSURANCE | 245 | 20,613 | 46,261 | 42,240 | 42,840 | - |
| | INST. PROF. TECH SERVICES | 310 | - | (150) | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 12,125 | 11,853 | 9,500 | 10,810 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 500 | 500 | - |
| | TOTAL ELEMENTARY PROGRAMS | | 1,680,435 | 1,797,892 | 1,992,331 | 1,913,538 | - |
| 100111234600000 | ADDITIONAL SALARY | 130 | - | (325) | - | - | - |
| | TOTAL INTERMEDIATE PROGRAMS | | - | (325) | - | - | - |
| 100111334600000 | OPSRP PENSION | 214 | - | (45) | - | - | - |
| | TOTAL ELEMENTARY EXTRACURRICULAR | | - | (45) | - | - | - |
| TALENTED AND GIFTED | | | | | | | |
| 100121034600000 | LICENSED SALARIES | 111 | - | - | - | 1,974 | - |
| | SUBSTITUTES-LICENSED | 121 | 155 | - | - | - | - |
| | ADDITIONAL SALARY | 130 | 404 | - | - | - | - |
| | PERS PENSION | 211 | 21 | - | - | - | - |
| | PERS IAP | 212 | 24 | - | - | 118 | - |
| | PERS UAL | 213 | 51 | - | - | 186 | - |
| | OPSRP PENSION | 214 | 43 | - | - | 252 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-----------------------------------------------|-------------------------------|-----------|---------------|---------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SOCIAL SECURITY ADMINISTR | 220 | 41 | - | - | 151 | - |
| | WORKERS' COMPENSATION | 231 | 1 | - | - | 9 | - |
| | LICENSED INSURANCE | 241 | - | - | - | 593 | - |
| | DEFERRED COMP ER | 242 | - | - | - | 23 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 2 | - | - | 8 | - |
| TOTAL TALENTED AND GIFTED | | | 742 | - | - | 3,314 | - |
| ESL | | | | | | | |
| 100129134600000 | LICENSED SALARIES | 111 | 9,382 | 16,196 | 17,200 | 15,795 | - |
| | SUBSTITUTES-LICENSE | 121 | 13 | - | - | - | - |
| | PERS PENSION | 211 | 1,256 | - | - | - | - |
| | PERS IAP | 212 | 563 | 972 | 1,032 | 948 | - |
| | PERS UAL | 213 | 855 | 1,447 | 1,625 | 1,485 | - |
| | OPSRP PENSION | 214 | - | 1,705 | 2,480 | 2,012 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 719 | 1,239 | 1,316 | 1,208 | - |
| | WORKERS' COMPENSATION | 231 | 22 | 44 | 191 | 82 | - |
| | LICENSED INSURANCE | 241 | 2,775 | 65 | 5,400 | 4,740 | - |
| | DEFERRED COMP ER | 242 | 113 | - | - | 180 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 30 | 68 | 79 | 63 | - |
| | POSTAGE | 353 | - | - | 150 | 500 | - |
| TOTAL ENGLISH SECOND LANGUAGE PROGRAMS | | | 15,728 | 21,736 | 29,473 | 27,013 | - |
| ATTENDANCE & SOCIAL WORK | | | | | | | |
| 100211034600000 | SUPPLIES AND MATERIALS | 410 | - | - | 100 | 200 | - |
| TOTAL ATTENDANCE & SOCIAL WORK | | | - | - | 100 | 200 | - |
| GUIDANCE SERVICES | | | | | | | |
| 100212034600000 | ADDITIONAL SALARY | 130 | - | - | 1,000 | 1,000 | - |
| | PERS PENSION | 211 | - | - | 176 | 159 | - |
| | PERS IAP | 212 | - | - | 60 | 60 | - |
| | PERS UAL | 213 | - | - | 95 | 94 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | 77 | 77 | - |
| | WORKERS' COMPENSATION | 231 | - | - | 10 | 5 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | 5 | 4 | - |
| | INST PROGRAM IMP SE | 312 | - | 93 | 93 | - | - |
| TOTAL GUIDANCE SERVICES | | | - | 93 | 1,516 | 1,399 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------|--------------------------------|-----------|--------------|--------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| HEALTH SERVICES | | | | | | | |
| 100213034600000 | SUPPLIES AND MATERIALS | 410 | 393 | 461 | 400 | 400 | - |
| TOTAL HEALTH SERVICES | | | 393 | 461 | 400 | 400 | - |
| EDUCATIONIAL MEDIA SERVICES | | | | | | | |
| 100222034600000 | CLASSIFIED SALARIES | 112 | 5,669 | 5,903 | 6,527 | 6,951 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 210 | 314 | 854 | 887 | - |
| | PERS PENSION | 211 | - | 18 | 150 | 141 | - |
| | PERS IAP | 212 | 331 | 361 | 376 | 400 | - |
| | PERS UAL | 213 | 535 | 554 | 697 | 737 | - |
| | OPSRP PENSION | 214 | 592 | 625 | 903 | 850 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 450 | 475 | 565 | 600 | - |
| | WORKERS' COMPENSATION | 231 | 15 | 18 | 81 | 41 | - |
| | PAID FAMILY MEDICAL LEAVE INS. | 243 | 19 | 26 | 34 | 31 | - |
| | SUPPLIES AND MATERIALS | 410 | 233 | 143 | 200 | 400 | - |
| | LIBRARY BOOKS | 430 | 1,113 | - | 1,500 | 300 | - |
| | COMPUTER SOFTWARE | 470 | 781 | 936 | 936 | 900 | - |
| | DUES & FEES | 640 | - | - | 100 | 100 | - |
| TOTAL EDUCATIONAL MEDIA SERVICES | | | 9,949 | 9,375 | 12,923 | 12,338 | - |
| INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | | |
| 100224034600000 | SUBSTITUTES-LICENSED | 121 | - | 742 | - | - | - |
| | ADDITIONAL SALARY | 130 | 129 | 134 | - | - | - |
| | PERS PENSION | 211 | - | 46 | - | - | - |
| | PERS IAP | 212 | 8 | - | - | - | - |
| | PERS UAL | 213 | 12 | 78 | - | - | - |
| | OPSRP PENSION | 214 | 14 | 22 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 10 | 67 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 2 | - | - | - |
| | PAID FAMILY MEDICAL LEAVE INS. | 243 | - | 4 | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | 600 | 93 | - | - | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | | 772 | 1,188 | - | - | - |
| OFFICE OF THE PRINCIPAL SERVICES | | | | | | | |
| 100241034600000 | CLASSIFIED SALARIES | 112 | 43,159 | 46,508 | 50,347 | 53,760 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 | |
|----------------------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------|-----------|---|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted | |
| ADMINISTRATORS | 113 | 101,554 | 89,228 | 99,984 | 105,920 | - | - | |
| SUBSTITUTES-CLASSIFIED | 122 | 2,417 | 1,877 | 2,254 | 2,342 | - | - | |
| ADDITIONAL SALARY | 130 | 136 | - | 514 | 554 | - | - | |
| PERS PENSION | 211 | 13,619 | 16 | 18,084 | 17,323 | - | - | |
| PERS IAP | 212 | 2,589 | 8,045 | 8,882 | 9,426 | - | - | |
| PERS UAL | 213 | 13,399 | 12,328 | 14,468 | 15,282 | - | - | |
| OPSRP PENSION | 214 | 4,550 | 14,126 | 6,855 | 6,450 | - | - | |
| SOCIAL SECURITY ADMINISTR | 220 | 11,169 | 10,399 | 11,712 | 12,437 | - | - | |
| WORKERS' COMPENSATION | 231 | 348 | 377 | 1,680 | 840 | - | - | |
| DEFERRED COMP ER | 242 | 3,000 | - | 1,200 | 1,800 | - | - | |
| PAID FAMILY MEDIAL LEAVE INS. | 243 | 409 | 553 | 707 | 650 | - | - | |
| CLASSIFIED INSURANCE | 245 | 20,520 | 20,820 | 21,120 | 21,420 | - | - | |
| ADMIN INSURANCE | 249 | 21,231 | 18,767 | 24,255 | 24,885 | - | - | |
| PROPERTY SERVICES | 320 | 204 | 216 | 340 | 330 | - | - | |
| RENTALS | 324 | 7,209 | 6,865 | 8,110 | 8,678 | - | - | |
| POSTAGE | 353 | 591 | 649 | - | 600 | - | - | |
| PRINTING AND BINDING | 355 | 895 | 867 | 900 | 1,200 | - | - | |
| SUPPLIES AND MATERIALS | 410 | 2,434 | 1,551 | 4,371 | 4,000 | - | - | |
| NON-CONSUMABLE ITEMS | 460 | 479 | 713 | 1,500 | 700 | - | - | |
| DUES & FEES | 640 | 152 | - | 300 | 300 | - | - | |
| TOTAL OFFICE OF THE PRINCIPAL SERVICES | | 250,064 | 233,905 | 277,583 | 288,897 | - | - | |
| CARE AND UPKEEP OF BUILDING SERVICES | | | | | | | | |
| 1002542346000000 | ELECTRICITY | 325 | 34,196 | 31,377 | 34,375 | 34,200 | - | - |
| | WATER AND SEWAGE | 327 | 4,002 | 3,750 | 5,930 | 6,300 | - | - |
| TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES | | 38,198 | 35,128 | 40,305 | 40,500 | - | - | |
| TECHNOLOGY SERVICES | | | | | | | | |
| 1002660346000000 | TELEPHONE | 351 | 1,087 | 1,126 | 1,200 | 1,200 | - | - |
| TOTAL TECHNOLOGY SERVICES | | 1,087 | 1,126 | 1,200 | 1,200 | - | - | |
| TOTAL REQUIREMENTS - VENETA ELEMENTARY | | 1,997,369 | 2,100,535 | 2,355,831 | 2,288,799 | - | - | |

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 311 students. All students are enrolled in the core curriculum of language arts, social studies, science, physical education, and selected elective courses.

MAJOR FUNCTIONS

1121 Middle School Programs

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

2410 Office of the Principal Services

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

EXPENDITURE SUMMARY BY OBJECT

| | <i>2023/2024 Actual</i> | <i>2024/2025 Actual</i> | <i>2025/2026 Adopted</i> | <i>2026/2027 Adopted</i> |
|---------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|
| Salaries | 1,285,443 | 1,335,827 | 1,377,921 | 1,447,903 |
| Associated Payroll Costs | 886,497 | 909,703 | 1,018,678 | 1,021,782 |
| Purchased Services | 126,936 | 94,929 | 144,070 | 144,029 |
| Supplies and Materials | 11,820 | 15,143 | 23,065 | 24,765 |
| Other Objects | - | 1,000 | 100 | 75 |
| TOTAL EXPENDITURES | 2,310,696 | 2,356,602 | 2,563,834 | 2,638,554 |

GF Budget/Service Level Changes:

Instruction-

- Licensed ELD (.0325 FTE)
- Licensed TAG .025 FTE

Total GF FTE Change: (.0075 FTE)

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------------|-------------------------------|-----------|---------------|---------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| INSTRUCTIONAL MIDDLE/JUNIOR HIGH | | | | | | | |
| REQUIREMENTS | | | | | | | |
| 100112118200000 | SUBSTITUTES-LICENSED | 121 | 29,075 | 29,476 | - | - | - |
| | ADDITIONAL SALARY | 130 | - | 448 | - | - | - |
| | PERS PENSION | 211 | 1,476 | 1,884 | - | - | - |
| | PERS IAP | 212 | 717 | 70 | - | - | - |
| | PERS UAL | 213 | 2,646 | 2,753 | - | - | - |
| | OPSRP PENSION | 214 | 1,465 | 1,283 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,224 | 2,362 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 68 | 88 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 93 | 133 | - | - | - |
| | CLASSIFIED INSURANCE | 245 | 6,840 | - | - | - | - |
| TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS | | | 44,604 | 38,498 | - | - | - |
| GENERAL CLASSROOM INSTRUCTION | | | | | | | |
| 1001121182050000 | SUBSTITUTES-LICENSED | 121 | - | - | 36,815 | 39,440 | - |
| | ADDITIONAL SALARY | 130 | - | - | 3,300 | 3,000 | - |
| | PERS PENSION | 211 | - | - | 7,060 | 6,756 | - |
| | PERS IAP | 212 | - | - | 198 | 180 | - |
| | PERS UAL | 213 | - | - | 3,791 | 3,989 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | 3,068 | 3,247 | - |
| | WORKERS' COMPENSATION | 231 | - | - | 453 | 227 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | 185 | 170 | - |
| | SUPPLIES AND MATERIALS | 410 | 4,691 | 5,810 | 7,465 | 7,815 | - |
| | NON-CONSUMABLE ITEMS | 460 | 156 | 744 | 750 | 750 | - |
| TOTAL MIDDLE GEN. CLASSROOM INSTRUCTION | | | 4,847 | 6,554 | 63,085 | 65,574 | - |
| ENGLISH | | | | | | | |
| 1001121182100000 | LICENSED SALARIES | 111 | 211,175 | 220,274 | 205,403 | 212,592 | - |
| | PERS PENSION | 211 | 10,694 | 10,938 | 7,137 | 6,682 | - |
| | PERS IAP | 212 | 12,671 | 13,216 | 12,324 | 12,756 | - |
| | PERS UAL | 213 | 19,217 | 19,678 | 19,411 | 19,984 | - |
| | OPSRP PENSION | 214 | 13,814 | 14,580 | 23,771 | 21,737 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 15,959 | 16,761 | 15,713 | 16,263 | - |
| | WORKERS' COMPENSATION | 231 | 492 | 592 | 2,277 | 1,101 | - |
| | LICENSED INSURANCE | 241 | 68,336 | 67,464 | 57,750 | 59,250 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | DEFERRED COMP ER | 242 | 900 | 900 | 2,250 | 2,250 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 678 | 922 | 949 | 850 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 237 | 239 | 600 | 600 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 282 | - | - | - | - | - |
| TOTAL INSTR. MIDDLE SCHOOL - ENGLISH | | | 354,456 | 365,564 | 347,585 | 354,065 | - | - |
| SOCIAL STUDIES | | | | | | | | |
| 1001121182110000 | LICENSED SALARIES | 111 | 195,436 | 214,213 | 222,589 | 232,544 | - | - |
| | PERS PENSION | 211 | 10,199 | - | - | - | - | - |
| | PERS IAP | 212 | 8,251 | 11,259 | 13,355 | 13,953 | - | - |
| | PERS UAL | 213 | 17,785 | 19,136 | 21,035 | 21,859 | - | - |
| | OPSRP PENSION | 214 | 12,547 | 19,760 | 32,097 | 29,626 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 14,842 | 16,387 | 17,028 | 17,790 | - | - |
| | WORKERS' COMPENSATION | 231 | 459 | 579 | 2,473 | 1,208 | - | - |
| | LICENSED INSURANCE | 241 | 66,600 | 71,200 | 69,300 | 71,100 | - | - |
| | DEFERRED COMP ER | 242 | 1,800 | 900 | 3,300 | 3,300 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 630 | 897 | 1,028 | 930 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 124 | 171 | 600 | 600 | - | - |
| TOTAL INST. MIDDLE SCHOOL - SOCIAL STUDIES | | | 328,674 | 354,501 | 382,805 | 392,910 | - | - |
| SCIENCE | | | | | | | | |
| 1001121182120000 | LICENSED SALARIES | 111 | 114,700 | 94,208 | 106,836 | 115,570 | - | - |
| | PERS IAP | 212 | 5,507 | 5,652 | 6,410 | 6,934 | - | - |
| | PERS UAL | 213 | 10,438 | 8,418 | 10,096 | 10,864 | - | - |
| | OPSRP PENSION | 214 | 9,664 | 9,920 | 15,406 | 14,724 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 8,731 | 7,207 | 8,173 | 8,841 | - | - |
| | WORKERS' COMPENSATION | 231 | 278 | 275 | 1,194 | 608 | - | - |
| | LICENSED INSURANCE | 241 | 57,275 | 45,000 | 46,200 | 47,400 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 1,800 | 1,800 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 370 | 392 | 494 | 462 | - | - |
| | REPAIRS & MAINTENANCE | 322 | - | - | 200 | 200 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 425 | 884 | 1,200 | 1,500 | - | - |
| TOTAL INSTR. MIDDLE SCHOOL - SCIENCE | | | 207,387 | 171,956 | 198,009 | 208,903 | - | - |
| THE ARTS | | | | | | | | |
| 1001121182130000 | LICENSED SALARIES | 111 | 48,538 | 52,296 | 9,401 | 10,064 | - | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| PERS IAP | 212 | 2,912 | 3,138 | 564 | 604 | - | - |
| PERS UAL | 213 | 4,417 | 4,672 | 889 | 946 | - | - |
| OPSRP PENSION | 214 | 5,111 | 5,507 | 1,198 | 1,282 | - | - |
| SOCIAL SECURITY ADMINISTR | 220 | 3,670 | 3,958 | 709 | 770 | - | - |
| WORKERS' COMPENSATION | 231 | 116 | 144 | 49 | 53 | - | - |
| LICENSED INSURANCE | 241 | 22,200 | 22,500 | 3,851 | 3,940 | - | - |
| DEFERRED COMP ER | 242 | - | - | - | 150 | - | - |
| PAID FAMILY MEDIAL LEAVE INS. | 243 | 156 | 219 | 28 | 40 | - | - |
| REPAIRS & MAINTENANCE | 322 | - | - | 800 | 700 | - | - |
| FUEL | 326 | 46 | - | - | - | - | - |
| SUPPLIES AND MATERIALS | 410 | 320 | 697 | 400 | 400 | - | - |
| NON-CONSUMABLE ITEMS | 460 | 216 | - | 300 | 400 | - | - |
| COMPUTER SOFTWARE | 470 | 349 | - | 350 | 350 | - | - |
| TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH | | 88,052 | 93,131 | 18,539 | 19,699 | - | - |
| EXTRACURRICULAR - THE ARTS | | | | | | | |

INSTRUMENTAL MUSIC

| | | | | | | | | |
|---------------------------------------------|-------------------------------|--------------|--------------|--------------|---------------|---------------|---|---|
| 1001121182131000 | LICENSED SALARIES | 111 | - | - | 32,314 | 34,160 | - | - |
| | ADDITIONAL SALARY | 130 | 1,697 | 1,848 | 2,787 | 2,885 | - | - |
| | PERS IAP | 212 | 102 | 111 | 2,106 | 2,223 | - | - |
| | PERS UAL | 213 | 154 | 165 | 3,317 | 3,482 | - | - |
| | OPSRP PENSION | 214 | 179 | 195 | 4,472 | 4,719 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 128 | 140 | 2,483 | 2,834 | - | - |
| | WORKERS' COMPENSATION | 231 | 4 | 5 | 182 | 195 | - | - |
| | LICENSED INSURANCE | 241 | - | - | 12,934 | 15,790 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 221 | 750 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 5 | 8 | 105 | 148 | - | - |
| TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH | | 2,270 | 2,471 | 2,471 | 60,921 | 67,186 | - | - |
| EXTRACURRICULAR - THE ARTS | | | | | | | | |

CHOIR

| | | | | | | | | |
|------------------|-------------------|-----|-------|-------|--------|--------|---|---|
| 1001121182132000 | LICENSED SALARIES | 111 | - | - | 18,798 | 20,204 | - | - |
| | ADDITIONAL SALARY | 130 | 1,697 | 1,848 | 2,527 | 2,744 | - | - |
| | PERS IAP | 212 | 102 | 111 | 1,280 | 1,377 | - | - |
| | PERS UAL | 213 | 154 | 165 | 4,845 | 2,157 | - | - |
| | OPSRP PENSION | 214 | 179 | 195 | 7,393 | 2,924 | - | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SOCIAL SECURITY ADMINISTR | 220 | 128 | 140 | 1,607 | 1,756 | - | - |
| | WORKERS' COMPENSATION | 231 | 4 | 5 | 110 | 121 | - | - |
| | LICENSED INSURANCE | 241 | - | - | 7,700 | 7,910 | - | - |
| | DEFERRED COMP ER | 242 | - | - | - | 300 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 6 | 8 | 64 | 92 | - | - |
| TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH | | | 2,270 | 2,471 | 44,324 | 39,585 | - | - |
| EXTRACURRICULAR - THE ARTS | | | | | | | | |
| MATHEMATICS | | | | | | | | |
| 1001121182180000 | LICENSED SALARIES | 111 | 159,702 | 192,937 | 205,079 | 217,896 | - | - |
| | PERS IAP | 212 | 9,582 | 11,576 | 12,305 | 13,074 | - | - |
| | PERS UAL | 213 | 14,533 | 17,236 | 19,380 | 20,482 | - | - |
| | OPSRP PENSION | 214 | 16,817 | 20,316 | 29,572 | 27,760 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 12,174 | 14,671 | 15,689 | 16,669 | - | - |
| | WORKERS' COMPENSATION | 231 | 376 | 525 | 2,281 | 1,135 | - | - |
| | LICENSED INSURANCE | 241 | 55,500 | 67,500 | 69,300 | 71,100 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 2,700 | 2,700 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 519 | 807 | 947 | 872 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 212 | 233 | 600 | 600 | - | - |
| TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMATICS | | | 269,413 | 325,803 | 357,853 | 372,288 | - | - |
| HEALTH EDUCATION | | | | | | | | |
| 1001121182190000 | SUPPLIES AND MATERIALS | 410 | - | - | 200 | 200 | - | - |
| TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH EDUCATION | | | - | - | 200 | 200 | - | - |
| PHYSICAL EDUCATION | | | | | | | | |
| 1001121182200000 | LICENSED SALARIES | 111 | 154,699 | 162,337 | 143,135 | 147,211 | - | - |
| | PERS IAP | 212 | 9,282 | 9,740 | 8,588 | 8,833 | - | - |
| | PERS UAL | 213 | 14,078 | 14,502 | 13,526 | 13,838 | - | - |
| | OPSRP PENSION | 214 | 16,290 | 17,094 | 20,640 | 18,755 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 11,637 | 12,154 | 10,950 | 11,262 | - | - |
| | WORKERS' COMPENSATION | 231 | 359 | 435 | 1,592 | 765 | - | - |
| | LICENSED INSURANCE | 241 | 44,400 | 45,000 | 46,200 | 47,400 | - | - |
| | DEFERRED COMP ER | 242 | 750 | 900 | 1,800 | 1,800 | - | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-----------------------------------------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 494 | 679 | 661 | 589 | - |
| | REPAIRS & MAINTENANCE | 322 | - | 321 | 600 | 500 | - |
| | SUPPLIES AND MATERIALS | 410 | 504 | 178 | 300 | 300 | - |
| | NON-CONSUMABLE ITEMS | 460 | 1,047 | 704 | 800 | 800 | - |
| TOTAL INSTRUCTION MIDDLE SCHOOL PROGRAMS - PE | | 253,538 | 264,045 | 248,792 | 252,053 | | |
| MIDDLE SCHOOL LEADERSHIP | | | | | | | |
| 1001121182257000 | ADDITIONAL SALARY | 130 | 1,697 | 1,848 | 1,922 | 2,090 | - |
| | PERS IAP | 212 | 102 | 111 | 115 | 125 | - |
| | PERS UAL | 213 | 154 | 165 | 182 | 196 | - |
| | OPSRP PENSION | 214 | 179 | 195 | 277 | 266 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 126 | 138 | 147 | 160 | - |
| | WORKERS' COMPENSATION | 231 | 4 | 5 | 23 | 14 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 5 | 8 | 9 | 8 | - |
| TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - LEADERSHIP | | 2,268 | 2,470 | 2,675 | 2,859 | | |
| OTHER PROGRAMS | | | | | | | |
| 1001121182290000 | SUPPLIES AND MATERIALS | 410 | 528 | 1,139 | 1,500 | 2,000 | - |
| | NON-CONSUMABLES | 460 | - | - | - | - | - |
| TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PROGRAMS | | 528 | 1,139 | 1,500 | 2,000 | | |
| TALENTED AND GIFTED | | | | | | | |
| 1001210182000000 | LICENSED SALARIES | 111 | - | - | - | 1,974 | - |
| | SUBSTITUTES-LICENSE | 121 | 103 | - | - | - | - |
| | ADDITIONAL SALARY | 130 | 404 | - | - | - | - |
| | PERS PENSION | 211 | 7 | - | - | - | - |
| | PERS IAP | 212 | 27 | - | - | 118 | - |
| | PERS UAL | 213 | 46 | - | - | 186 | - |
| | OPSRP PENSION | 214 | 47 | - | - | 252 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 38 | - | - | 151 | - |
| | WORKERS' COMPENSATION | 231 | 1 | - | - | 9 | - |
| | LICENSED INSURANCE | 241 | - | - | - | 593 | - |
| | DEFERRED COMP ER | 242 | - | - | - | 23 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 2 | - | - | 8 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------|-------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| TOTAL TALENTED AND GIFTED | | | 676 | - | - | 3,314 | - | - |
| DISTRICT ALTERNATIVE PROGRAMS | | | | | | | | |
| 1001283182000000 | LICENSED SALARIES | 111 | 39,371 | - | - | - | - | - |
| | ADDITIONAL SALARY | 130 | 4,144 | - | - | - | - | - |
| | PERS PENSION | 211 | 5,818 | - | - | - | - | - |
| | PERS IAP | 212 | 2,611 | - | - | - | - | - |
| | PERS UAL | 213 | 3,960 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 3,329 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 100 | - | - | - | - | - |
| | LICENSED INSURANCE | 241 | 11,100 | - | - | - | - | - |
| | DEFERRED COMP ER | 242 | 450 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 142 | - | - | - | - | - |
| TOTAL DISTRICT ALTERNATIVE PROGRAMS | | | 71,025 | - | - | - | - | - |
| ESL | | | | | | | | |
| 1001291182000000 | LICENSED SALARIES | 111 | 9,382 | 16,113 | 17,108 | 15,795 | - | - |
| | SUBSTITUTE LICENSE | 121 | 13 | - | - | - | - | - |
| | PERS PENSION | 211 | 1,256 | - | - | - | - | - |
| | PERS IAP | 212 | 563 | 967 | 1,026 | 948 | - | - |
| | PERS UAL | 213 | 855 | 1,439 | 1,617 | 1,485 | - | - |
| | OPSRP PENSION | 214 | - | 1,697 | 2,467 | 2,012 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 719 | 1,233 | 1,309 | 1,208 | - | - |
| | WORKERS' COMPENSATION | 231 | 22 | 44 | 189 | 82 | - | - |
| | LICENSED INSURANCE | 241 | 2,775 | 65 | 5,371 | 4,740 | - | - |
| | DEFERRED COMP ER | 242 | 113 | - | - | 180 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 30 | 67 | 79 | 63 | - | - |
| | POSTAGE | 353 | 20 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | 105 | 150 | 500 | - | - |
| TOTAL ENGLISH SECOND LANGUAGE | | | 15,748 | 21,729 | 29,316 | 27,013 | - | - |
| GUIDANCE SERVICES | | | | | | | | |
| 1002120182000000 | LICENSED SALARIES | 111 | - | 43,266 | 47,445 | 54,284 | - | - |
| | ADDITIONAL SALARY | 130 | - | - | 749 | 857 | - | - |
| | PERS IAP | 212 | - | 2,598 | 2,892 | 3,308 | - | - |
| | PERS UAL | 213 | - | 3,868 | 4,554 | 5,183 | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------|-------------------------------|-----------|---------------|---------------|---------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | OPSRP PENSION | 214 | - | 4,559 | 6,950 | 7,025 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 3,035 | 3,687 | 4,218 | - |
| | WORKERS' COMPENSATION | 231 | - | 126 | 540 | 292 | - |
| | LICENSED INSURANCE | 241 | - | 24,350 | 23,100 | 23,700 | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 181 | 223 | 221 | - |
| | SUPPLIES AND MATERIALS | 410 | 222 | 404 | 300 | 300 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 51 | 200 | 200 | - |
| TOTAL GUIDANCE SERVICES | | | 222 | 82,436 | 91,540 | 100,488 | - |
| OTHER GUIDANCE SERVICES | | | | | | | |
| 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 | - | - | - | - |
| TOTAL OTHER GUIDANCE SERVICES | | | 33,947 | - | - | - | - |
| HEALTH SERVICES | | | | | | | |
| 1002130182000000 | SUPPLIES AND MATERIALS | 410 | - | 318 | 400 | 450 | - |
| TOTAL HEALTH SERVICES | | | - | 318 | 400 | 450 | - |
| EDUCATIONAL MEDIA SERVICES | | | | | | | |
| 1002220182000000 | CLASSIFIED SALARIES | 112 | 26,700 | 27,328 | 30,891 | 32,096 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 2,248 | 2,592 | 1,464 | 1,521 | - |
| | PERS PENSION | 211 | 15 | - | 258 | 242 | - |
| | PERS IAP | 212 | 1,594 | 1,685 | 1,722 | 1,789 | - |
| | PERS UAL | 213 | 2,634 | 2,673 | 3,058 | 3,160 | - |
| | OPSRP PENSION | 214 | 2,846 | 3,006 | 4,137 | 3,798 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,215 | 1,868 | 2,475 | 2,572 | - |
| | WORKERS' COMPENSATION | 231 | 73 | 88 | 342 | 170 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 94 | 126 | 149 | 134 | - |
| | CLASSIFIED INSURANCE | 245 | 20,520 | 20,820 | 21,120 | 21,420 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------|-------------------------------|---------------|---------------|---------------|---------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | 269 | 291 | 300 | 300 | - |
| | LIBRARY BOOKS | 430 | 516 | 776 | 800 | 900 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 100 | 100 | - |
| | COMPUTER SOFTWARE | 470 | 781 | 851 | 900 | 900 | - |
| | DUES & FEES | 640 | - | - | 100 | 75 | - |
| TOTAL EDUCATIONAL MEDIA SERVICE | | 60,504 | 62,104 | 67,816 | 69,177 | | |
| ASSESSMENT AND TESTING | | | | | | | |
| 1002230182000000 | SUPPLIES AND MATERIALS | 410 | 63 | 90 | 250 | 250 | - |
| TOTAL ASSESSMENT AND TESTING | | 63 | 90 | 250 | 250 | | |
| INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | | |
| 1002240182000000 | SUBSTITUTES LICENSE | 121 | 258 | 636 | - | - | - |
| | ADDITIONAL SALARY | 130 | 129 | 134 | - | - | - |
| | PERS PENSION | 211 | | 75 | - | - | - |
| | PERS IAP | 212 | 8 | - | - | - | - |
| | PERS UAL | 213 | 35 | 69 | - | - | - |
| | OPSRP PENSION | 214 | 14 | 22 | - | - | - |
| | SOCIAL SECURITY ADM | 220 | 29 | 59 | - | - | - |
| | WORKERS COMPENSATION | 231 | 1 | 2 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 1 | 4 | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | - | 199 | - | - | - |
| | DUES & FEES | 640 | - | 1,000 | - | - | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | 475 | 2,199 | | | | |
| OFFICE OF THE PRINCIPAL | | | | | | | |
| 1002410182000000 | CLASSIFIED SALARIES | 112 | 56,107 | 61,274 | 65,497 | 70,179 | - |
| | ADMINISTRATORS | 113 | 202,098 | 212,239 | 220,730 | 228,455 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 1,543 | 514 | 2,254 | 2,342 | - |
| | PERS PENSION | 211 | 14,694 | 15,247 | 21,271 | 19,915 | - |
| | PERS IAP | 212 | 15,423 | 16,245 | 16,984 | 17,708 | - |
| | PERS UAL | 213 | 23,637 | 24,555 | 27,261 | 28,292 | - |
| | OPSRP PENSION | 214 | 15,529 | 16,514 | 23,715 | 21,960 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 19,589 | 20,452 | 22,069 | 23,025 | - |
| | WORKERS' COMPENSATION | 231 | 608 | 739 | 3,174 | 1,552 | - |
| | DEFERRED COMP ER | 242 | 4,500 | 5,600 | 6,000 | 6,000 | - |

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------------|-------------|------------------|------------------|------------------|------------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| PAID FAMILY MEDIAL LEAVE INS. | 243 | 700 | 1,099 | 1,333 | 1,204 | - | - |
| CLASSIFIED INSURANCE | 245 | 41,040 | 41,640 | 42,240 | 42,840 | - | - |
| ADMIN INSURANCE | 249 | 46,509 | 47,138 | 48,626 | 49,889 | - | - |
| PROPERTY SERVICES | 320 | 204 | 185 | 372 | 330 | - | - |
| RENTALS | 324 | 6,713 | 6,529 | 7,149 | 7,649 | - | - |
| FUEL | 326 | 0 | 0 | - | - | - | - |
| REIMBURSABLE STUDENT | 331 | 1 | 1 | - | - | - | - |
| POSTAGE | 353 | 1,134 | 925 | 1,700 | 1,500 | - | - |
| PRINTING AND BINDING | 355 | 848 | 534 | 800 | 750 | - | - |
| OTHER GEN PROF, TEC | 390 | 13 | - | - | - | - | - |
| SUPPLIES AND MATERIALS | 410 | 1,095 | 1,268 | 3,500 | 3,500 | - | - |
| NON-CONSUMABLE ITEMS | 460 | 124 | 190 | 500 | 500 | - | - |
| COMPUTER SOFTWARE | 470 | - | - | 300 | 300 | - | - |
| COMPUTER HARDWARE | 480 | - | - | 300 | 250 | - | - |
| TOTAL OFFICE OF THE PRINCIPAL | | 452,108 | 472,887 | 515,775 | 528,140 | - | - |
| CARE AND UPKEEP OF BUILDING SERVICES | | | | | | | |
| 1002542182000000 | ELECTRICITY | 325 | 40,956 | 40,444 | 41,029 | 41,000 | - |
| | FUEL | 326 | 74,485 | 43,500 | 89,020 | 89,000 | - |
| TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES | | 115,442 | 83,944 | 130,049 | 130,000 | - | - |
| TECHNOLOGY SERVICES | | | | | | | |
| 1002660182000000 | TELEPHONE | 351 | 2,179 | 2,291 | 2,400 | 2,400 | - |
| TOTAL TECHNOLOGY SERVICES | | 2,179 | 2,291 | 2,400 | 2,400 | - | - |
| TOTAL REQUIREMENTS: 000 - NO SUBJECT | | 796,993 | 766,497 | 837,546 | 857,918 | - | - |
| TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL | | 2,310,696 | 2,356,602 | 2,563,834 | 2,638,554 | - | - |

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 384 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>2023/2024 Actual</i> | <i>2024/2025 Actual</i> | <i>2025/2026 Adopted</i> | <i>2026/2027 Proposed</i> |
|---------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| Salaries | 1,668,676 | 1,660,094 | 1,719,976 | 1,814,754 |
| Associated Payroll Costs | 1,126,957 | 1,088,415 | 1,239,586 | 1,249,336 |
| Purchased Services | 254,042 | 218,198 | 295,025 | 294,793 |
| Supplies and Materials | 23,506 | 24,822 | 39,525 | 41,570 |
| Other Objects | 246 | 292 | 100 | - |
| Transfers | 235,000 | 235,000 | 240,000 | 300,000 |
| TOTAL EXPENDITURES | 3,308,427 | 3,226,822 | 3,534,212 | 3,700,553 |

GF Budget/Service Level Changes:

Instruction-

- Licensed Teacher .360 FTE
- Licensed TAG .025 FTE
- Classified (.4333 FTE) YTP

Transfers-

- Increase transfer to Athletic Fund by \$60,000 from 25-26.

Total GF FTE Change: (.0483 FTE)

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------------|-------------------------------|-----------|---------------|---------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| HIGH SCHOOL PROGRAMS | | | | | | | |
| REQUIREMENTS | | | | | | | |
| 1001131616000000 | SUBSTITUTES-LICENSED | 121 | 31,004 | 57,303 | - | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | (48) | 135 | - | - | - |
| | PERS PENSION | 211 | 3,428 | 1,728 | - | - | - |
| | PERS IAP | 212 | 104 | 108 | - | - | - |
| | PERS UAL | 213 | 2,820 | 4,754 | - | - | - |
| | OPSRP PENSION | 214 | 432 | 2,691 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,369 | 3,587 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 77 | 169 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 103 | 223 | - | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | 40,289 | 70,698 | - | - | - |
| YTP | | | | | | | |
| 1001131616012000 | CLASSIFIED SALARIES | 112 | 10,389 | 9,842 | 20,365 | 7,034 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 219 | - | - | - | - |
| | ADDIITONAL SALARY | 130 | 1,067 | - | - | - | - |
| | PERS IAP | 212 | 409 | 571 | 1,177 | 408 | - |
| | PERS UAL | 213 | 1,062 | 882 | 1,924 | 661 | - |
| | OPSRP PENSION | 214 | 741 | 1,003 | 2,828 | 867 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 893 | 753 | 1,558 | 538 | - |
| | WORKERS' COMPENSATION | 231 | 31 | 28 | 225 | 38 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 11 | 39 | 94 | 28 | - |
| | LICENSED INSURANCE | 241 | 29 | - | - | - | - |
| | CLASSIFIED INSURANCE | 245 | 6,194 | 7,655 | 14,431 | 5,355 | - |
| | PROF & IMP COSTS NON-INST | 318 | - | - | 200 | 200 | - |
| | TRAVEL | 340 | 102 | - | 500 | 500 | - |
| | PRINTING AND BINDING | 355 | 48 | - | 50 | 50 | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 100 | 100 | - |
| TOTAL HIGH SCHOOL PROGRAMS - YOUTH TRANSITION | | | 21,195 | 20,774 | 43,452 | 15,779 | - |
| GENERAL CLASSROOM INSTRUCTION | | | | | | | |
| 1001131616050000 | CLASSIFIED SALARIES | 112 | 22,440 | - | 46,312 | 46,400 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 1,393 | - | - | - | - |
| | ADDITIONAL SALARY | 130 | - | - | - | 3,000 | - |
| | PERS PENSION | 211 | 9 | - | 8,151 | 7,864 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------------------------------------|-------------------------------|-----------|---------------|-----------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PERS IAP | 212 | 1,340 | - | 180 | 180 | - |
| | PERS UAL | 213 | 2,169 | - | 4,376 | 4,644 | - |
| | OPSRP PENSION | 214 | 2,453 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,823 | - | 3,543 | 3,779 | - |
| | WORKERS' COMPENSATION | 231 | 61 | - | 522 | 264 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 78 | - | 214 | 198 | - |
| | CLASSIFIED INSURANCE | 245 | 20,520 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,800 | - | 1,800 | 1,800 | - |
| TOTAL HIGH SCHOOL PROGRAMS - GENERAL CLASSROOM INSTRUCTION | | | 54,085 | - | 65,098 | 68,129 | - |

| ENGLISH | | | | | | | |
|---------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|---|
| 100113161610000 | LICENSED SALARIES | 111 | 176,935 | 168,179 | 178,335 | 210,849 | - |
| | PERS PENSION | 211 | 10,197 | 10,595 | 14,505 | 13,579 | - |
| | PERS IAP | 212 | 10,616 | 10,091 | 10,700 | 12,651 | - |
| | PERS UAL | 213 | 16,101 | 15,024 | 16,853 | 19,820 | - |
| | OPSRP PENSION | 214 | 10,600 | 9,365 | 13,832 | 15,995 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 13,107 | 12,622 | 13,643 | 16,130 | - |
| | WORKERS' COMPENSATION | 231 | 418 | 457 | 1,983 | 1,101 | - |
| | LICENSED INSURANCE | 241 | 66,600 | 59,400 | 60,984 | 71,100 | - |
| | DEFERRED COMP ER | 242 | 1,800 | 1,800 | 2,376 | 2,700 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 543 | 704 | 824 | 843 | - |
| | SUPPLIES AND MATERIALS | 410 | 173 | 490 | 500 | 500 | - |
| TOTAL HIGH SCHOOL PROGRAMS - ENGLISH | | | 307,091 | 288,726 | 314,535 | 365,268 | - |

| SOCIAL STUDIES | | | | | | | |
|-----------------------|-------------------------------|-----|---------|---------|---------|---------|---|
| 1001131616110000 | LICENSED SALARIES | 111 | 192,907 | 134,225 | 101,206 | 107,067 | - |
| | PERS PENSION | 211 | 10,035 | 10,427 | 7,137 | 6,682 | - |
| | PERS IAP | 212 | 11,575 | 8,053 | 6,072 | 6,424 | - |
| | PERS UAL | 213 | 17,555 | 11,991 | 9,564 | 10,064 | - |
| | OPSRP PENSION | 214 | 12,409 | 5,922 | 8,746 | 8,293 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 14,257 | 10,017 | 7,742 | 8,191 | - |
| | WORKERS' COMPENSATION | 231 | 450 | 364 | 1,126 | 558 | - |
| | LICENSED INSURANCE | 241 | 62,910 | 45,000 | 34,650 | 35,550 | - |
| | DEFERRED COMP ER | 242 | 1,650 | 1,800 | 1,350 | 1,350 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 605 | 562 | 468 | 428 | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | 226 | 345 | 400 | 400 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 58 | - | 100 | 100 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES | | | 324,638 | 228,706 | 178,561 | 185,107 | - | - |
| SCIENCE | | | | | | | | |
| 1001131616120000 | LICENSED SALARIES | 111 | 267,953 | 244,161 | 252,585 | 261,425 | - | - |
| | PERS PENSION | 211 | 10,197 | 10,595 | 14,505 | 13,579 | - | - |
| | PERS IAP | 212 | 16,077 | 14,650 | 15,155 | 15,686 | - | - |
| | PERS UAL | 213 | 24,384 | 21,812 | 23,869 | 24,574 | - | - |
| | OPSRP PENSION | 214 | 20,184 | 17,366 | 24,539 | 22,439 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 20,265 | 18,678 | 19,323 | 19,999 | - | - |
| | WORKERS' COMPENSATION | 231 | 616 | 654 | 2,798 | 1,352 | - | - |
| | LICENSED INSURANCE | 241 | 85,009 | 69,350 | 69,300 | 71,100 | - | - |
| | DEFERRED COMP ER | 242 | 1,425 | 900 | 3,300 | 3,300 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 864 | 1,022 | 1,167 | 1,046 | - | - |
| | REPAIRS & MAINTENANCE | 322 | - | 822 | 400 | 400 | - | - |
| | POSTAGE | 353 | - | 304 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 3,121 | 3,902 | 3,000 | 3,000 | - | - |
| | COMPUTER SOFTWARE | 470 | 2,070 | 550 | 2,100 | 2,100 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS - SCIENCE | | | 452,166 | 404,765 | 432,041 | 440,000 | - | - |
| THE ARTS | | | | | | | | |
| 1001131616130000 | LICENSED SALARIES | 111 | 76,269 | 79,243 | 82,413 | 85,297 | - | - |
| | PERS IAP | 212 | 4,576 | 4,755 | 4,945 | 5,118 | - | - |
| | PERS UAL | 213 | 6,940 | 7,079 | 7,788 | 8,018 | - | - |
| | OPSRP PENSION | 214 | 8,031 | 8,344 | 11,884 | 10,867 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 5,479 | 5,708 | 6,305 | 6,525 | - | - |
| | WORKERS' COMPENSATION | 231 | 177 | 213 | 913 | 442 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | 825 | 900 | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 233 | 332 | 381 | 341 | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | 1,517 | 1,200 | 1,200 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS - THE ARTS | | | 124,731 | 130,590 | 139,829 | 142,408 | - | - |
| INSTRUMENTAL MUSIC | | | | | | | | |
| 1001131616131000 | LICENSED SALARIES | 111 | 18,096 | 19,497 | 27,040 | 28,016 | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|--------------------------------------------------------|-----------|---------------|---------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | ADDITIONAL SALARY | 130 | 2,453 | 2,680 | 2,787 | 2,885 | - |
| | PERS IAP | 212 | 1,233 | 1,331 | 1,790 | 1,854 | - |
| | PERS UAL | 213 | 1,870 | 1,981 | 2,819 | 2,905 | - |
| | OPSRP PENSION | 214 | 2,164 | 2,335 | 4,301 | 3,937 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,353 | 1,474 | 2,282 | 2,364 | - |
| | WORKERS' COMPENSATION | 231 | 47 | 59 | 332 | 161 | - |
| | LICENSED INSURANCE | 241 | 6,810 | 7,226 | 15,403 | 15,820 | - |
| | DEFERRED COMP ER | 242 | - | - | 450 | 450 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 58 | 93 | 138 | 124 | - |
| | OTHER INST, PROF & TECH | 319 | 2,205 | (170) | 2,900 | 2,900 | - |
| | OTHER NON-INSTRUCTION PRO | 389 | 560 | 600 | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 499 | 1,014 | 500 | 500 | - |
| | NON-CONSUMABLE ITEMS | 460 | 324 | 165 | 400 | 400 | - |
| | DUES & FEES | 640 | | 192 | - | - | - |
| | TOTAL HIGH SCHOOL PROGRAMS - INSTRUMENTAL MUSIC | | 37,671 | 38,475 | 61,142 | 62,316 | - |
| CHOIR | | | | | | | |
| 1001131616132000 | LICENSED SALARIES | 111 | 18,096 | 19,497 | 7,050 | 10,064 | - |
| | ADDITIONAL SALARY | 130 | 2,453 | 4,717 | 2,787 | 2,744 | - |
| | PERS IAP | 212 | 1,233 | 1,453 | 590 | 768 | - |
| | PERS UAL | 213 | 1,870 | 2,163 | 930 | 1,204 | - |
| | OPSRP PENSION | 214 | 2,164 | 2,550 | 1,418 | 1,632 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,353 | 1,610 | 753 | 980 | - |
| | WORKERS' COMPENSATION | 231 | 47 | 64 | 110 | 68 | - |
| | LICENSED INSURANCE | 241 | 6,810 | 7,226 | 2,888 | 3,940 | - |
| | DEFERRED COMP ER | 242 | - | - | 113 | 150 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 58 | 101 | 45 | 51 | - |
| | REPAIRS & MAINTENANCE | 322 | - | - | 40 | 40 | - |
| | PRINTING AND BINDING | 355 | - | - | 110 | 110 | - |
| | OTHER NON-INSTR PROF TECH | 389 | - | - | 300 | 300 | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 100 | 300 | - |
| | TOTAL HIGH SCHOOL PROGRAMS - CHOIR | | 34,082 | 39,380 | 17,234 | 22,351 | - |
| DRAMA | | | | | | | |
| 1001131616135000 | ADDITIONAL SALARY | 130 | 890 | 1,938 | 1,008 | 1,099 | - |
| | PERS IAP | 212 | 53 | 116 | 60 | 66 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------------------|-------------------------------|-----------|----------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PERS UAL | 213 | 81 | 173 | 95 | 103 | - |
| | OPSRP PENSION | 214 | 94 | 204 | 145 | 140 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 68 | 148 | 77 | 84 | - |
| | WORKERS' COMPENSATION | 231 | 2 | 5 | 14 | 8 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 3 | 8 | 5 | 4 | - |
| TOTAL HIGH SCHOOL PROGRAMS - DRAMA | | | 1,191 | 2,593 | 1,404 | 1,504 | - |
| FOOD AND NUTRITION | | | | | | | |
| 1001131616150000 | SUPPLIES AND MATERIALS | 410 | - | - | 2,000 | 2,400 | - |
| TOTAL HIGH SCHOOL PROGRAMS - FOOD AND NUTRITION | | | - | - | 2,000 | 2,400 | - |
| MATHEMATICS | | | | | | | |
| 1001131616180000 | LICENSED SALARIES | 111 | 174,162 | 157,780 | 188,753 | 200,220 | - |
| | PERS IAP | 212 | 10,450 | 9,446 | 11,325 | 12,013 | - |
| | PERS UAL | 213 | 15,849 | 14,068 | 17,837 | 18,821 | - |
| | OPSRP PENSION | 214 | 18,339 | 16,578 | 28,680 | 27,102 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 13,235 | 11,551 | 14,440 | 15,317 | - |
| | WORKERS' COMPENSATION | 231 | 413 | 442 | 2,103 | 1,046 | - |
| | LICENSED INSURANCE | 241 | 66,600 | 63,791 | 69,300 | 71,100 | - |
| | DEFERRED COMP ER | 242 | 900 | 900 | 3,300 | 3,300 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 563 | 661 | 872 | 801 | - |
| | SUPPLIES AND MATERIALS | 410 | 232 | 194 | 100 | 100 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 100 | 100 | - |
| | COMPUTER SOFTWARE | 470 | - | - | 1,000 | 1,000 | - |
| TOTAL HIGH SCHOOL PROGRAMS - MATHEMATICS | | | 300,743 | 275,412 | 337,810 | 350,920 | - |
| HEALTH EDUCATION | | | | | | | |
| 1001131616190000 | LICENSED SALARIES | 111 | 30,004 | 26,223 | 36,259 | 34,896 | - |
| | PERS IAP | 212 | 1,800 | 1,600 | 2,176 | 2,094 | - |
| | PERS UAL | 213 | 2,730 | 2,384 | 3,426 | 3,280 | - |
| | OPSRP PENSION | 214 | 3,159 | 2,808 | 5,228 | 4,446 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,295 | 2,040 | 2,774 | 2,670 | - |
| | WORKERS' COMPENSATION | 231 | 72 | 87 | 405 | 183 | - |
| | LICENSED INSURANCE | 241 | 14,801 | 15,001 | 15,400 | 15,800 | - |
| | DEFERRED COMP ER | 242 | - | - | 600 | 600 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 98 | 109 | 168 | 140 | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | 150 | 174 | 200 | 200 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | | - | 300 | 300 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION | | | 55,110 | 50,425 | 66,936 | 64,609 | - | - |
| PHYSICAL EDUCATION | | | | | | | | |
| 1001131616200000 | LICENSED SALARIES | 111 | 78,742 | 81,813 | 85,086 | 88,064 | - | - |
| | PERS IAP | 212 | 4,725 | 4,909 | 5,105 | 5,284 | - | - |
| | PERS UAL | 213 | 7,166 | 7,314 | 8,041 | 8,278 | - | - |
| | OPSRP PENSION | 214 | 8,292 | 8,615 | 12,269 | 11,219 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 6,024 | 6,259 | 6,509 | 6,737 | - | - |
| | WORKERS' COMPENSATION | 231 | 182 | 219 | 943 | 456 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | 900 | 900 | 1,500 | 1,500 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 256 | 335 | 393 | 352 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 943 | 1,302 | 750 | 1,000 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 835 | 140 | 750 | 1,000 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS - PHYSICAL EDUCATION | | | 130,263 | 134,306 | 144,446 | 147,590 | - | - |
| SECOND LANGUAGE | | | | | | | | |
| 1001131616210000 | LICENSED SALARIES | 111 | 116,271 | 81,813 | 85,086 | 88,064 | - | - |
| | PERS PENSION | 211 | 15,546 | 10,938 | 14,975 | 14,020 | - | - |
| | PERS IAP | 212 | 6,976 | 4,909 | 5,105 | 5,284 | - | - |
| | PERS UAL | 213 | 10,581 | 7,309 | 8,041 | 8,278 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 8,895 | 6,259 | 6,509 | 6,737 | - | - |
| | WORKERS' COMPENSATION | 231 | 270 | 219 | 943 | 455 | - | - |
| | LICENSED INSURANCE | 241 | 33,300 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | 1,350 | 900 | 2,100 | 2,100 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 377 | 342 | 393 | 352 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 10 | 44 | 400 | 400 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 100 | 100 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE | | | 193,576 | 135,233 | 146,752 | 149,490 | - | - |
| YEARBOOK | | | | | | | | |
| 1001131616255000 | ADDITIONAL SALARY | 130 | 1,614 | 1,677 | 1,834 | 1,989 | - | - |
| | PERS IAP | 212 | 97 | 101 | 110 | 119 | - | - |
| | PERS UAL | 213 | 147 | 150 | 173 | 187 | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------|----------------------------------------------------|-----------|---------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | OPSRP PENSION | 214 | 170 | 177 | 264 | 253 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 123 | 128 | 140 | 152 | - |
| | WORKERS' COMPENSATION | 231 | 4 | 5 | 23 | 13 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 5 | 7 | 8 | 8 | - |
| | OTHER NON-INSTR PROF TECH | 389 | - | - | 900 | 900 | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 100 | 100 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 100 | 100 | - |
| | TOTAL HIGH SCHOOL PROGRAMS - YEARBOOK | | 2,161 | 2,245 | 3,652 | 3,821 | - |
| TECHNOLOGY | | | | | | | |
| 1001131616260000 | SUPPLIES AND MATERIALS | 410 | - | - | 200 | 200 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 800 | 800 | - |
| | COMPUTER HARDWARE | 480 | - | - | 800 | 800 | - |
| | TOTAL HIGH SCHOOL PROGRAMS - TECHNOLOGY | | - | - | 1,800 | 1,800 | - |
| OTHER PROGRAMS | | | | | | | |
| 1001131616290000 | LICENSED SALARIES | 111 | 28,087 | 116,755 | 120,916 | 124,891 | - |
| | PERS IAP | 212 | 1,685 | 6,304 | 7,255 | 7,493 | - |
| | PERS UAL | 213 | 2,556 | 10,452 | 11,427 | 11,740 | - |
| | OPSRP PENSION | 214 | 2,958 | 11,064 | 17,436 | 15,911 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,085 | 8,825 | 9,250 | 9,554 | - |
| | WORKERS' COMPENSATION | 231 | 66 | 323 | 1,331 | 651 | - |
| | LICENSED INSURANCE | 241 | 11,089 | 41,237 | 38,885 | 40,061 | - |
| | DEFERRED COMP ER | 242 | 150 | 900 | 2,115 | 2,121 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 89 | 487 | 559 | 500 | - |
| | TOTAL HIGH SCHOOL PROGRAMS - OTHER PROGRAMS | | 48,764 | 196,346 | 209,174 | 212,922 | - |
| ARTS & COMMUNICATION (JOURNALISM) | | | | | | | |
| 1001131616510000 | ADDITIONAL SALARY | 130 | 1,779 | 1,941 | 2,019 | 2,192 | - |
| | PERS IAP | 212 | 107 | 117 | 121 | 132 | - |
| | PERS UAL | 213 | 162 | 173 | 191 | 206 | - |
| | OPSRP PENSION | 214 | 187 | 204 | 291 | 279 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 136 | 149 | 154 | 168 | - |
| | WORKERS' COMPENSATION | 231 | 4 | 5 | 25 | 12 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 6 | 8 | 9 | 9 | - |
| | SUPPLIES AND MATERIALS | 410 | 339 | 241 | 500 | 500 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------------------------------------|-------------------------------|--------------|--------------|--------------|--------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | NON-CONSUMABLE ITMES | 460 | - | 500 | 500 | - | - |
| | COMPUTER HARDWARE | 470 | - | 100 | 100 | - | - |
| | DUE & FEES | 640 | 95 | - | - | - | - |
| TOTAL HIGH SCHOOL PROGRAMS - ARTS & COMMUNICATION (JOURNALISM) | | 2,815 | 2,838 | 3,910 | 4,098 | - | - |
| INDUSTRIAL & ENGINEERING SYSTEMS | | | | | | | |
| 1001131616550000 | REPAIRS & MAINTENANCE | 322 | 81 | - | 500 | 500 | - |
| | SUPPLIES AND MATERIALS | 410 | 4,589 | 4,211 | 3,000 | 3,000 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 800 | 800 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS -INDUSTRIAL & ENGINEERING SYSTEMS | | 4,670 | 4,211 | 4,300 | 4,300 | - | - |
| LEADERSHIP | | | | | | | |
| 1001132616000000 | ADDITIONAL SALARY | 130 | 3,644 | 3,786 | 1,834 | 4,982 | - |
| | PERS IAP | 212 | 219 | 227 | 110 | 299 | - |
| | PERS UAL | 213 | 332 | 339 | 173 | 468 | - |
| | OPSRP PENSION | 214 | 384 | 399 | 264 | 635 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 279 | 290 | 140 | 381 | - |
| | WORKERS' COMPENSATION | 231 | 9 | 11 | 21 | 26 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 12 | 15 | 8 | 20 | - |
| TOTAL EXTRA CURRICULAR HIGH SCHOOL | | 4,878 | 5,067 | 2,550 | 6,811 | - | - |
| TALENTED AND GIFTED | | | | | | | |
| 1001210616000000 | LICENSED SALARIES | 111 | - | - | - | 1,974 | - |
| | SUBSTITUTES-LICENSED | 121 | 103 | - | - | - | - |
| | ADDITIONAL SALARY | 130 | 404 | - | - | - | - |
| | PERS PENSION | 211 | 7 | - | - | - | - |
| | PERS IAP | 212 | 27 | - | - | 118 | - |
| | PERS UAL | 213 | 46 | - | - | 186 | - |
| | OPSRP PENSION | 214 | 47 | - | - | 252 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 38 | - | - | 151 | - |
| | WORKERS' COMPENSATION | 231 | 1 | - | - | 9 | - |
| | LICENSED INSURANCE | 241 | - | - | - | 593 | - |
| | DEFERRED COMP ER | 242 | - | - | - | 23 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 2 | - | - | 8 | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------------|-------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| TOTAL TALENTED AND GIFTED | | | 675 | - | - | 3,314 | - | - |
| ALTERNATIVE EDUCATION | | | | | | | | |
| 1001280616000000 | TUITION PRIVATE SCHOOLS | 373 | 39,870 | 36,830 | 54,000 | 54,000 | - | - |
| TOTAL ALTERNATIVE EDUCATION | | | 39,870 | 36,830 | 54,000 | 54,000 | - | - |
| ESL | | | | | | | | |
| 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 | - | - | 150 | 150 | - | - |
| TOTAL ENGLISH SECOND LANGUAGE | | | 15,727 | - | 150 | 150 | - | - |
| ATTENDANCE AND SOCIAL WORK SERVICES | | | | | | | | |
| 1002110616000000 | OTHER NON-INSTR PROF TECH | 389 | - | - | 150 | 150 | - | - |
| TOTAL ATTENDANCE AND SOCIAL WORK SERVICES | | | - | - | 150 | 150 | - | - |
| GUIDANCE SERVICES | | | | | | | | |
| 1002120616000000 | LICENSED SALARIES | 111 | 61,064 | 65,791 | 70,954 | 76,156 | - | - |
| | ADDITIONAL SALARY | 130 | 4,299 | 4,540 | 4,802 | 5,056 | - | - |
| | PERS IAP | 212 | 3,922 | 4,220 | 4,392 | 4,714 | - | - |
| | PERS UAL | 213 | 5,948 | 6,283 | 6,917 | 7,385 | - | - |
| | OPSRP PENSION | 214 | 6,883 | 7,406 | 10,555 | 10,009 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 5,000 | 5,380 | 5,599 | 6,010 | - | - |
| | WORKERS' COMPENSATION | 231 | 153 | 191 | 813 | 407 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | 600 | 900 | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 213 | 294 | 338 | 314 | - | - |
| | REIMBURSABLE STUDENT TRAN | 331 | - | - | 100 | 100 | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------|------------------------|----------------|----------------|----------------|----------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | POSTAGE | 353 | 118 | 73 | 300 | 300 | - |
| | PRINTING AND BINDING | 355 | 360 | 335 | 800 | 800 | - |
| | SUPPLIES AND MATERIALS | 410 | 548 | 227 | 400 | 400 | - |
| | COMPUTER SOFTWARE | 470 | 324 | 324 | 350 | 350 | - |
| | DUES AND FEES | 640 | | 100 | 100 | 100 | - |
| TOTAL GUIDANCE SERVICES | | 111,632 | 118,564 | 130,420 | 136,701 | | |

HEALTH SERVICES

| | | | | | | | |
|------------------------------|------------------------|-----------|----------|------------|------------|-----|---|
| 1002130616000000 | SUPPLIES AND MATERIALS | 410 | 39 | - | 250 | 250 | - |
| TOTAL HEALTH SERVICES | | 39 | - | 250 | 250 | | |

EDUCATIONAL MEDIA SERVICE

| | | | | | | | |
|----------------------------------------|-------------------------------|---------------|---------------|---------------|---------------|--------|---|
| 1002220616000000 | CLASSIFIED SALARIES | 112 | 17,872 | 26,116 | 28,400 | 30,456 | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 2,652 | 1,005 | 1,673 | 1,738 | - |
| | PERS PENSION | 211 | - | 3,492 | 294 | 277 | - |
| | PERS IAP | 212 | 1,168 | 1,576 | 1,653 | 1,760 | - |
| | PERS UAL | 213 | 1,867 | 2,423 | 2,842 | 3,026 | - |
| | OPSRP PENSION | 214 | 2,160 | 58 | 3,972 | 3,737 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,569 | 2,075 | 2,301 | 2,463 | - |
| | WORKERS' COMPENSATION | 231 | 53 | 82 | 334 | 171 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 66 | 113 | 139 | 129 | - |
| | CLASSIFIED INSURANCE | 245 | 13,680 | 20,820 | 21,120 | 21,420 | - |
| | SUPPLIES AND MATERIALS | 410 | 293 | 1,079 | - | - | - |
| | LIBRARY BOOKS | 430 | 862 | 689 | 900 | 900 | - |
| | PERIODICALS | 440 | | | 1,400 | 1,400 | - |
| | NON-CONSUMABLE ITEMS | 460 | 576 | - | 100 | 100 | - |
| | COMPUTER SOFTWARE | 470 | 781 | 851 | 700 | 700 | - |
| TOTAL EDUCATIONAL MEDIA SERVICE | | 43,599 | 60,378 | 65,828 | 68,277 | | |

ASSESSMENT AND TESTING

| | | | | | | | |
|-------------------------------------|------------------------|------------|-----------|--------------|--------------|-------|---|
| 1002230616000000 | SUPPLIES AND MATERIALS | 410 | 160 | 76 | 1,500 | 2,000 | - |
| TOTAL ASSESSMENT AND TESTING | | 160 | 76 | 1,500 | 2,000 | | |

INSTRUCTIONAL STAFF DEVELOPMENT

| | | | | | | | |
|------------------|-------------------|-----|-----|-----|---|---|---|
| 1002240616000000 | ADDITIONAL SALARY | 130 | 129 | 134 | - | - | - |
| | PERS PENSION | 211 | - | 18 | - | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------|-------------------------------|-----------|------------|------------|-----------|------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PERS IAP | 212 | 8 | - | - | - | - |
| | PERS UAL | 213 | 12 | 12 | - | - | - |
| | OPSRP PENSION | 214 | 14 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 10 | 10 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 0 | 0 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 0 | 1 | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | - | 150 | - | 150 | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | | 173 | 325 | - | 150 | - |

OFFICE OF THE PRINCIPAL SERVICES

| | | | | | | | | |
|------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|---|---|
| 1002410616000000 | CLASSIFIED SALARIES | 112 | 117,617 | 121,790 | 130,413 | 137,110 | - | - |
| | ADMINISTRATORS | 113 | 197,001 | 226,286 | 237,805 | 248,744 | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 922 | 1,229 | 2,254 | 2,342 | - | - |
| | ADDITIONAL SALARY | 130 | 400 | - | - | - | - | - |
| | PERS PENSION | 211 | 21,625 | 22,493 | 31,180 | 29,221 | - | - |
| | PERS IAP | 212 | 11,442 | 13,267 | 21,758 | 22,789 | - | - |
| | PERS UAL | 213 | 28,780 | 31,286 | 35,010 | 36,490 | - | - |
| | OPSRP PENSION | 214 | 15,868 | 18,786 | 27,070 | 25,302 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 23,621 | 26,052 | 28,341 | 29,697 | - | - |
| | WORKERS' COMPENSATION | 231 | 735 | 942 | 4,030 | 1,982 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 4,800 | 6,000 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 863 | 1,402 | 1,712 | 1,553 | - | - |
| | CLASSIFIED INSURANCE | 245 | 61,560 | 62,460 | 63,360 | 64,260 | - | - |
| | ADMIN INSURANCE | 249 | 25,598 | 32,326 | 32,805 | 33,635 | - | - |
| | PROPERTY SERVICES | 320 | 204 | 216 | 372 | 330 | - | - |
| | RENTALS | 324 | 6,148 | 5,964 | 7,655 | 9,261 | - | - |
| | FUEL | 326 | 2 | 2 | - | - | - | - |
| | REIMBURSABLE STUDENT | 331 | 26 | 23 | - | - | - | - |
| | POSTAGE | 353 | 1,694 | 1,462 | 2,200 | 2,200 | - | - |
| | PRINTING AND BINDING | 355 | 762 | 434 | 800 | 800 | - | - |
| | OTHER NON-INSTR PROF TECH | 389 | 481 | 490 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 2,424 | 5,437 | 6,500 | 6,500 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 260 | 180 | 220 | 220 | - | - |
| | COMPUTER SOFTWARE | 470 | 105 | - | 105 | 105 | - | - |
| | DUES & FEES | 640 | 151 | - | - | - | - | - |
| | | | 518,288 | 572,524 | 638,390 | 658,541 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------------------------------|------------------------|-----|------------------|------------------|------------------|------------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | |
| 1002490616000000 | SUPPLIES AND MATERIALS | 410 | 1,699 | 1,672 | 2,300 | 2,745 | - | - |
| TOTAL OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | 1,699 | 1,672 | 2,300 | 2,745 | - | - |
| CARE AND UPKEEP OF BUILDING SERVICES | | | | | | | | |
| 1002542616000000 | ELECTRICITY | 325 | 86,921 | 90,303 | 101,952 | 101,952 | - | - |
| | FUEL | 326 | 111,653 | 77,904 | 118,186 | 116,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 2,000 | 2,000 | - | - |
| TOTAL CARE AND UPKEEP OF BUILDINGS SRVCS | | | 198,574 | 168,207 | 222,138 | 219,952 | - | - |
| TECHNOLOGY SERVICES | | | | | | | | |
| 1002660616000000 | TELEPHONE | 351 | 2,806 | 2,457 | 2,460 | 2,700 | - | - |
| | COMPUTER SOFTWARE | 470 | 66 | - | - | - | - | - |
| TOTAL TECHNOLOGY SERVICES | | | 2,872 | 2,457 | 2,460 | 2,700 | - | - |
| TRANSFERS OF FUNDS | | | | | | | | |
| 1005200616230000 | FUND MODIFICATIONS | 710 | 235,000 | 235,000 | 240,000 | 300,000 | - | - |
| TOTAL TRANSFERS OF FUNDS | | | 235,000 | 235,000 | 240,000 | 300,000 | - | - |
| TOTAL REQUIREMENTS: 000 - NO SUBJECT | | | 1,213,477 | 1,271,799 | 1,360,136 | 1,455,741 | - | - |
| TOTAL REQUIREMENTS - ELMIRA HIGH SCHOOL | | | 3,308,427 | 3,226,822 | 3,534,212 | 3,700,553 | - | - |

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 2026-2027 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$200,000 to the Textbook Fund, \$35,000 to the Technology Fund, \$85,000 to the District Maintenance Fund, and \$90,000 to the PERS Reserve Fund. A contingency appropriation provides a resource for occurrences or emergencies which cannot be foreseen at the time of budget preparation. Authorization by the Board is required prior to the use of these funds. The Unappropriated Ending Fund Balance (UEFB) represents the estimated resources which will remain undesignated for the current year.

MAJOR FUNCTIONS

5200 Interfund Transfers

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

6000 Contingencies

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuring fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

EXPENDITURE SUMMARY BY OBJECT

| | <i>2023/2024 Actual</i> | <i>2024/2025 Actual</i> | <i>2025/2026 Adopted</i> | <i>2026/2027 Proposed</i> |
|---------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| Transfers | 1,840,831 | 630,220 | 293,500 | 418,500 |
| Other Uses of Funds | - | - | 2,151,945 | 4,263,607 |
| TOTAL EXPENDITURES | 1,840,831 | 630,220 | 2,445,445 | 4,682,107 |

Budget/Service Level Changes:

- Increase in maintenance reserve transfer by \$75,000 from 25-26
- Increase PERS reserve transfer by \$40,000 from 25-26
- Increase in technology reserve transfer by \$10,000 from 25-26
- Ending Fund Balance budgeted in the amount of \$3,844,280 or 18% (policy recommends a minimum of 5%)

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

| | | 2023/2204 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|-------------------------------------------------|----------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| TRANSFER OF FUNDS | | | | | | | |
| 1005200900000000 | FUND MODIFICATIONS | 710 | 1,840,831 | 630,220 | 293,500 | 418,500 | - |
| TOTAL TRANSFERS OF FUNDS | | | 1,840,831 | 630,220 | 293,500 | 418,500 | - |
| OPERATING CONTINGENCY | | | | | | | |
| 1006110900000000 | PLANNED RESERVE - NON DESIGNATED | 810 | - | - | 402,304 | 419,327 | - |
| TOTAL OPERATING CONTINGENCY | | | - | - | 402,304 | 419,327 | - |
| UNAPPROPRIATED ENDING FUND BALANCE | | | | | | | |
| 1007000900000000 | RESERVED FOR NEXT YEAR | 820 | - | - | 1,749,641 | 3,844,280 | - |
| TOTAL UNAPPROPRIATED ENDING FUND BALANCE | | | - | - | 1,749,641 | 3,844,280 | - |
| TOTAL REQUIREMENTS - NON-OPERATING | | | 1,840,831 | 630,220 | 2,445,445 | 4,682,107 | - |

SPECIAL REVENUE FUND



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

SPECIAL REVENUE FUNDS:

Accounts for specific revenue sources that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include restricted state or federal grants-in aid. A separate fund may be used for each restricted source, or one fund may be used, supplemented by the dimension project/reporting code; e.g., District Maintenance Fund.

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.

PRIVATE GRANTS: *YARG Grant (supports youth and families in the District), LETRS (provides professional learning on the science of reading practices).*



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

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

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

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

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

EARLY LITERACY: The purpose is to increase literacy for children (k-3).

MENSTRUAL DIGNITY: The purpose is to provide free, accessible pads and tampons.

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

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

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

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

MEASURE 99: Outdoor School.

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

KITS: Kids in Transition to School is an evidence-based school readiness program developed at the Oregon Social Learning Center. The program provides a boost to children's literacy and self-regulation.



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

Budget/Service Level Changes (Special Revenue):

Misc. Grants -

- *Licensed Tag Instruction to GF (.100 FTE)*

Title I -

- *Licensed (.080 FTE)*
- *Classified (.8125 FTE) .4683 moved to SIA*
- *Classified (.8750 FTE)*

EARLY LITERACY GRANT -

- *Licensed (.120 FTE)*

SIA -

- *Classified .4683 FTE*

HSS -

- *Licensed Alternative Teacher (.100 FTE)*
- *Classified (.0667 FTE)*

IDEA -

- *Classified .8437 FTE moved from GF*

Athletics -

- *Athletic Director .640 FTE*
- *Athletic Trainer (.100 FTE)*

Total Special Revenue FTE Change: (.302 FTE)

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|----------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| RESOURCES | | | | | | | |
| | R1130 CONSTRUCTION EXCISE TAX | 165,768 | 106,585 | 100,000 | 100,000 | - | - |
| | R1411 TRANS FEES FROM INDIVIDUALS | 587 | 1,619 | - | - | - | - |
| | R1500 EARNINGS ON INVESTMENTS | 222,311 | 258,790 | 125,000 | 50,000 | - | - |
| | R1610 DAILY SALES REIMBURSEABLE | 143,279 | 18,158 | 155,000 | 19,000 | - | - |
| | R1630 SPECIAL FUNCTIONS | - | - | 8,045 | - | - | - |
| | R1710 ADMISSION FEES | 19,066 | 19,146 | 19,000 | 19,000 | - | - |
| | R1740 TEXTBOOK FUND FEES | 52,782 | 57,683 | 54,000 | 54,000 | - | - |
| | R1791 EHS REVENUE | 200,605 | 258,856 | 201,724 | 199,488 | - | - |
| | R1792 FRMS REVENUE | 13,891 | 20,542 | 13,450 | 10,950 | - | - |
| | R1793 VES REVENUE | 3,885 | 3,512 | 6,254 | 2,472 | - | - |
| | R1794 EES REVENUE | 2,558 | 8,479 | 6,471 | 6,831 | - | - |
| | R1920 CONT. DONATION PRIV SRCS | 86,208 | 181,573 | 135,057 | 175,982 | - | - |
| | R1943 SVCS PROVIDED CHART | 1,514 | - | - | - | - | - |
| | R1960 PRIOR YEAR REVENUE | (112) | (164) | - | - | - | - |
| | R1990 MISC. REVENUE | 16,383 | 99,592 | 16,354 | 15,700 | - | - |
| | R3101 UNRESTRICTED GRANT IN AID | 800,857 | 1,000,190 | 925,048 | 1,052,492 | - | - |
| | R3299 RESTRICTED GRANT IN AID | 1,731,141 | 2,063,606 | 2,002,857 | 2,080,307 | - | - |
| | R4500 RESTRICTED FR FED GOV/ST | 2,548,479 | 1,798,607 | 1,124,994 | 1,064,799 | - | - |
| | R4541 NATIONAL SCHOOL LUNCH | 323,869 | 550,473 | 554,965 | 555,000 | - | - |
| | R4542 NATIONAL SCHOOL BREAKFAST | 75,342 | 113,232 | 100,000 | 115,000 | - | - |
| | R4590 FEDERAL COMMODITIES | 42,820 | 49,706 | 59,540 | 59,000 | - | - |
| | R4700 GRANTS-IN-AID FR FED GOV | 60,263 | 5,479 | 239,573 | 244,178 | - | - |
| | R5200 INTERFUND TRANSFERS | 2,158,776 | 1,105,501 | 533,500 | 718,500 | - | - |
| | R5400 RESOURCES-BEG. FUND BAL. | 5,821,113 | 7,143,915 | 7,200,355 | 7,444,262 | - | - |
| | TOTAL SPECIAL REVENUE RESOURCES | 14,491,385 | 14,865,081 | 13,581,187 | 13,986,961 | - | - |

FOOD SERVICE

| REQUIREMENTS | | | | | | | |
|---------------------|---------------------------|-----|---------|---------|---------|---------|---|
| 2013100501000000 | PROPERTY SERVICES | 320 | - | - | 5,000 | - | - |
| | REPAIRS & MAINTENANCE | 322 | 25,584 | 24,359 | 20,000 | 25,000 | - |
| | FUEL | 326 | 897 | 1,228 | 1,325 | 1,400 | - |
| | TRAVEL | 340 | - | 16 | - | - | - |
| | TELEPHONE | 351 | - | - | 600 | - | - |
| | POSTAGE | 353 | 334 | 146 | 600 | 150 | - |
| | PRINTING AND BINDING | 355 | - | - | 500 | - | - |
| | DATA PROCESS | 386 | 4,625 | 4,950 | - | 5,000 | - |
| | OTHER NON-INSTR PROF TECH | 389 | 1,740 | 24,992 | 1,400 | 25,000 | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 520,037 | 693,307 | 999,457 | 918,250 | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------------|-------------------------------|----------------|------------------|------------------|------------------|-----------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| SUPPLIES AND MATERIALS | 410 | - | 7,119 | 600 | 7,200 | - | - |
| FOOD | 450 | 42,820 | 47,020 | 69,368 | 47,000 | - | - |
| NON-CONSUMABLE ITEMS | 460 | 2,094 | 15,976 | 10,000 | 16,000 | - | - |
| COMPUTER SOFTWARE | 470 | - | - | 700 | - | - | - |
| COMPUTER HARDWARE | 480 | 660 | 718 | 12,000 | 800 | - | - |
| DEPRECIABLE EQUIPMENT | 540 | 21,329 | 156,131 | 20,000 | 20,400 | - | - |
| INITIAL & ADDITNL EQUIP | 541 | 20,649 | 38,347 | - | 38,000 | - | - |
| DUES & FEES | 640 | 2,309 | 3,225 | - | 3,300 | - | - |
| TOTAL FOOD SERVICE REQUIREMENTS | | 643,077 | 1,017,534 | 1,141,550 | 1,107,500 | - | - |
| TOTAL FOOD SERVICE REQUIREMENTS | | 643,077 | 1,017,534 | 1,141,550 | 1,107,500 | - | - |
| SPECIAL REVENUE ELEMENTARY EXTRACURRICULAR | | | | | | | |
| REQUIREMENTS | | | | | | | |
| 2021111179000000 | EXTRA DUTY SALARY | 130 | - | 140 | - | - | - |
| | PERS IAP | 212 | - | 8 | - | - | - |
| | PERS UAL | 213 | - | 12 | - | - | - |
| | OPSRP PENSION | 214 | - | 15 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 11 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 0 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 1 | - | - | - |
| | INSTRUCTION SERVICES | 311 | - | 2,300 | 2,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 910 | 4,962 | 1,846 | 1,850 | - |
| | TEXTBOOKS | 420 | 735 | - | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 2,000 | 2,000 | - |
| TOTAL ELMIRA ELEMENTARY PROGRAMS | | 1,645 | 7,449 | 3,846 | 5,850 | - | - |
| 2021111346000000 | INSTRUCTION SERVICES | 311 | 2,540 | 3,000 | 5,245 | 5,245 | - |
| | SUPPLIES AND MATERIALS | 410 | 309 | - | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 563 | 563 | - |
| TOTAL VENETA ELEMENTARY PROGRAMS | | 2,849 | 3,000 | 5,808 | 5,808 | - | - |
| 2021113179000000 | INSTRUCTION SERVICES | 311 | 2,400 | - | - | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | - | - | 1,000 | 1,000 | - |
| | SUPPLIES AND MATERIALS | 410 | 1,023 | - | 500 | 500 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 343 | 343 | - |
| | COMPUTER SOFTWARE | 470 | - | - | 500 | 500 | - |
| TOTAL ELMIRA ELEMENTARY EXTRACURRICULAR | | 3,423 | - | 2,343 | 2,343 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|-----------------------------------------------------|-----|--------------|--------------|--------------|--------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| 2021113346000000 | OTHER GEN PROF, TECH SRVS | 390 | - | - | 1,000 | 1,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,748 | 619 | 750 | 750 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 1,099 | 1,099 | - | - |
| | DUES & FEES | 640 | - | 528 | - | - | - | - |
| | TOTAL VENETA ELEMENTARY EXTRACURRICULAR | | 1,748 | 1,147 | 2,849 | 2,849 | - | - |
| 2021121182000000 | SUPPLIES AND MATERIALS | 410 | - | 2,738 | - | - | - | - |
| | TOTAL MIDDLE SCHOOL PROGRAMS | | - | 2,738 | - | - | - | - |
| 2021122182000000 | SUPPLIES AND MATERIALS | 410 | 1,783 | 358 | 2,534 | 2,534 | - | - |
| | TOTAL MIDDLE SCHOOL EXTRACURRICULAR | | 1,783 | 358 | 2,534 | 2,534 | - | - |
| 2021132616000000 | SUPPLIES AND MATERIALS | 410 | - | - | 2,080 | 2,080 | - | - |
| | TOTAL HIGH SCHOOL EXTRACURRICULAR | | - | - | 2,080 | 2,080 | - | - |
| 2021210179000000 | LICENSED SALAIRES | 111 | - | 1732.56 | 1840 | - | - | - |
| | ADDITIONAL SALARY | 130 | 432 | - | - | - | - | - |
| | PERS IAP | 212 | 26 | 104 | 110 | - | - | - |
| | PERS UAL | 213 | 39 | 155 | 174 | - | - | - |
| | OPSRP PENSION | 214 | 45 | 182 | 265 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 32 | 132 | 141 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 1 | 5 | 20 | - | - | - |
| | LICENSED INSURANCE | 241 | - | 7 | 578 | - | - | - |
| | PMFLI | 243 | 1 | 7 | 8 | - | - | - |
| | INSTRUCTION SERVICES | 311 | 2,400 | 1,000 | 2,116 | 2,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 2,924 | 2,457 | - | 2,500 | - | - |
| | LIBRARY BOOKS | 430 | 688 | 1,189 | - | 2,000 | - | - |
| | DUES & FEES | 640 | 85 | 100 | - | - | - | - |
| | TOTALE ELMIRA ELEMENTARY TALENTED AND GIFTED | | 6,674 | 7,071 | 5,252 | 6,500 | - | - |
| 2021210346000000 | LICENSED SALAIRES | 111 | - | 1732.56 | 1840 | - | - | - |
| | PERS IAP | 212 | - | 104 | 110 | - | - | - |
| | PERS UAL | 213 | - | 155 | 174 | - | - | - |
| | OPSRP PENSION | 214 | - | 182 | 265 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 132 | 141 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 5 | 20 | - | - | - |
| | LICENSED INSURANCE | 241 | - | 7 | 578 | - | - | - |
| | PMFLI | 243 | - | 7 | 8 | - | - | - |
| | INSTRUCTION SERVICES | 311 | 3,400 | 450 | 3,737 | 3,700 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------|----------------------------------------------------|-----|--------------|--------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | 3,223 | 571 | - | 600 | - | - |
| | LIBRARY BOOKS | 430 | - | 261 | - | 300 | - | - |
| | NON-CONSUMABLE ITE | 460 | 529 | - | - | - | - | - |
| | DUES & FEES | 640 | 35 | - | - | - | - | - |
| | TOTAL VENETA ELEMENTARY TALENTED AND GIFTED | | 7,186 | 3,608 | 6,873 | 4,600 | - | - |
| 2021210182000000 | LICENSED SALAIRES | 111 | - | 1733 | 1840 | - | - | - |
| | PERS IAP | 212 | - | 104 | 110 | - | - | - |
| | PERS UAL | 213 | - | 155 | 174 | - | - | - |
| | OPSRP PENSION | 214 | - | 182 | 265 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 132 | 141 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 5 | 20 | - | - | - |
| | LICENSED INSURANCE | 241 | - | 7 | 578 | - | - | - |
| | PMFLI | 243 | - | 7 | 8 | - | - | - |
| | INSTRUCTION SERVICES | 311 | - | - | 14,222 | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,233 | 2,003 | - | 2,000 | - | - |
| | DUES & FEES | 640 | 575 | - | - | 600 | - | - |
| | TOTAL MIDDLE SCHOOL TALENTED AND GIFTED | | 1,808 | 4,328 | 17,358 | 2,600 | - | - |
| 2021210616000000 | LICENSED SALAIRES | 111 | - | 1732.56 | 1840 | - | - | - |
| | SUBSTITUTES-LICENSED | 121 | - | 105.96 | - | - | - | - |
| | PERS IAP | 212 | - | 104 | 110 | - | - | - |
| | PERS UAL | 213 | - | 164 | 174 | - | - | - |
| | OPSRP | 214 | - | 194 | 265 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 141 | 141 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 5 | 20 | - | - | - |
| | LICENSED INSURANCE | 241 | - | 7 | 578 | - | - | - |
| | PMFLI | 243 | - | 8 | 8 | - | - | - |
| | INSTRUCTION SERVICES | 311 | - | - | 13,164 | 13,000 | - | - |
| | TRAVEL | 340 | 1,406 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 182 | 230 | - | - | - | - |
| | LIBRARY | 430 | 148 | - | - | - | - | - |
| | DUES & FEES | 640 | 520 | - | - | - | - | - |
| | TOTAL HIGH SCHOOL TALENTED AND GIFTED | | 2,255 | 2,691 | 16,300 | 13,000 | - | - |
| 2022110000000000 | SUPPLIES AND MATERIALS | 410 | - | 331 | - | - | - | - |
| Subtotal District | | | - | 331 | - | - | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|--------------------------------------------------|---------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| 2022110179000000 | SUPPLIES AND MATERIALS | 410 | 785 | - | 1,098 | 1,098 | - | - |
| Subtotal Elmira Elementary | | | 785 | - | 1,098 | 1,098 | - | - |
| 2022110182000000 | SUPPLIES AND MATERIALS | 410 | 913 | - | - | - | - | - |
| | NON-CONSUMABLES | 460 | 87 | - | - | - | - | - |
| Subtotal Fern Ridge Middle School | | | 1,000 | - | - | - | - | - |
| 2022110346000000 | SUPPLIES AND MATERIALS | 410 | 910 | 1,144 | 1,098 | 1,098 | - | - |
| Subtotal Veneta Elementary | | | 910 | 1,144 | 1,098 | 1,098 | - | - |
| TOTAL ATTENDANCE & SOCIAL WORK | | | 2,695 | 1,475 | 2,196 | 2,196 | - | - |
| 2022120616000000 | INST PROGRAM IMP SERVICES | 312 | - | 175 | - | - | - | - |
| | FUEL | 326 | 20 | 18 | - | - | - | - |
| | REIMBURSABLE STUDENT TRAN | 331 | 83 | 80 | - | - | - | - |
| | TRAVEL | 340 | 110 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 897 | 395 | 17,095 | 17,095 | - | - |
| TOTAL GUIDANCE SERVICES | | | 1,110 | 669 | 17,095 | 17,095 | - | - |
| 2022210000000000 | SUPPLIES AND MATERIALS | 410 | - | - | 3,528 | 3,500 | - | - |
| TOTAL IMPROVEMENT OF INSTRUCTION SERVICES | | | - | - | 3,528 | 3,500 | - | - |
| 2022220000000000 | LIBRARY BOOKS | 430 | - | - | 1,000 | 1,000 | - | - |
| TOTAL EDUCATIONAL MEDIA SERVICES | | | - | - | 1,000 | 1,000 | - | - |
| 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 | 170 | - | - | - | - |
| TOTAL EDUCATIONAL MEDIA SERVICES | | | 815 | 170 | - | - | - | - |
| 2022410179000000 | OTHER NON-INSTR PROF TECH | 389 | - | - | 1,000 | 1,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | 499 | 1,000 | 1,000 | - | - |
| TOTAL OFFICE OF THE PRINCIPAL SERVICES EE | | | - | 499 | 2,000 | 2,000 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|----------------------------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| 2022410346000000 | INST. PROF. TECH SERVICES | 310 | - | - | 1,500 | 1,500 | - | - |
| | FUEL | 326 | - | 18 | - | - | - | - |
| | REIMBURSEABLE TRANS. | 331 | - | 154 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 2,760 | 1,796 | 2,879 | 2,900 | - | - |
| | PERIODICALS | 440 | - | - | - | - | - | - |
| | TOTAL OFFICE OF THE PRINCIPAL SERVICES VE | | 2,760 | 1,968 | 4,379 | 4,400 | - | - |
| 2022410182000000 | SUPPLIES AND MATERIALS | 410 | 166 | 79 | 1,000 | 1,000 | - | - |
| | TOTAL OFFICE OF THE PRINCIPAL SERVICES FRMS | | 166 | 79 | 1,000 | 1,000 | - | - |
| 2022410616000000 | SUPPLIES AND MATERIALS | 410 | 480 | - | 3,500 | 3,500 | - | - |
| | TOTAL OFFICE OF THE PRINCIPAL SERVICES EHS | | 480 | - | 3,500 | 3,500 | - | - |
| 2022550346000000 | FUEL | 326 | 4 | 4 | 2,000 | 2,000 | - | - |
| | NON-REIMBURSABLE STUDENT | 332 | 146 | 139 | - | - | - | - |
| | TOTAL STUDENT TRANSPORTATION | | 150 | 143 | 2,000 | 2,000 | - | - |
| 2022649000000000 | SUPPLIES AND MATERIALS | 410 | - | - | 5,000 | 5,000 | - | - |
| | TOTAL OTHER STAFF SERVICES | | - | - | 5,000 | 5,000 | - | - |
| 2023300000000000 | EXTRA DUTY SALARY | 130 | - | (187) | - | - | - | - |
| | PERS | 211 | - | 30 | - | - | - | - |
| | PERS IAP | 212 | - | 29 | - | - | - | - |
| | PERS UAL | 213 | - | 76 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 42 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 65 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 3 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 3 | - | - | - | - |
| | INST. PROF. TECH SERVICES | 310 | - | 8,523 | - | - | - | - |
| | INST. SERVICES | 311 | - | 981 | - | - | - | - |
| | PROPERTY SERVICES | 320 | - | 179 | 1,000 | 1,000 | - | - |
| | OTHER GEN PROF, TEC | 390 | 9,704 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 2,234 | 996 | 4,000 | 4,000 | - | - |
| | NON-CONSUMABLE | 460 | - | - | 1,000 | 1,000 | - | - |
| | DUES & FEES | 640 | - | - | 10,000 | 10,000 | - | - |
| | Subtotal misc. community services | | 11,938 | 10,740 | 16,000 | 16,000 | - | - |
| 2023390616000000 | SUPPLIES AND MATERIALS | 410 | 37,800 | - | 20,000 | 20,000 | - | - |
| | Subtotal Christian Trust | | 37,800 | - | 20,000 | 20,000 | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|-------------------------------------------|---------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| 2023390616000101 | SUPPLIES AND MATERIALS | 410 | - | - | 150 | - | - | - |
| Subtotal Roberts Trust | | | - | - | 150 | - | - | - |
| 2023390616000110 | SUPPLIES AND MATERIALS | 410 | - | 30,000 | 40,000 | 40,000 | - | - |
| Subtotal Montgomery Trust | | | - | 30,000 | 40,000 | 40,000 | - | - |
| 2023390616000111 | SUPPLIES AND MATERIALS | 410 | - | 16,000 | 20,000 | 20,000 | - | - |
| Subtotal Swanson Trust | | | - | 16,000 | 20,000 | 20,000 | - | - |
| TOTAL COMMUNITY SERVICE | | | 49,738 | 56,740 | 96,150 | 96,000 | - | - |
| TOTAL SPECIAL REVENUE REQUIREMENTS | | | 87,285 | 94,133 | 203,091 | 185,855 | - | - |
| TEXTBOOKS ELEMENTARY | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2031111000000000 | INST PROGRAM IMP SERVICES | 312 | - | 19,905 | - | - | - | - |
| | TEXTBOOKS | 420 | 144,495 | 84,479 | 83,591 | 164,985 | - | - |
| | COMPUTER SOFTWARE | 470 | - | - | - | - | - | - |
| TOTAL ELEMENTARY PROGRAMS | | | 144,495 | 104,384 | 83,591 | 164,985 | - | - |
| 2031121000000000 | INST PROGRAM IMP SERVICES | 312 | - | 188 | - | - | - | - |
| | TEXTBOOKS | 420 | - | 107,007 | 50,399 | 100,934 | - | - |
| | COMPUTER SOFTWARE | 470 | 552 | 552 | - | - | - | - |
| TOTAL MIDDLE/JUNIOR HIGH PROGRAMS | | | 552 | 107,747 | 50,399 | 100,934 | - | - |
| 2031131000000000 | INST PROGRAM IMP SERVICES | 312 | - | 188 | - | - | - | - |
| | TEXTBOOKS | 420 | 3,137 | 51,756 | 66,010 | 134,081 | - | - |
| | COMPUTER SOFTWARE | 470 | 2,052 | 2,352 | - | - | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | 5,189 | 54,295 | 66,010 | 134,081 | - | - |
| TOTAL TEXT BOOK REQUIREMENTS | | | 150,235 | 266,426 | 200,000 | 400,000 | - | - |
| GENERAL ATHLETICS | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2041132616230000 | LICENSED SALARIES | 111 | - | - | 21,056 | 67,506 | - | - |
| | ADMINISTRATORS | 113 | 10,884 | - | - | - | - | - |
| | CONFIDENTIAL | 114 | - | - | 5,640 | - | - | - |
| | SUBSTITUTES-LICENSED | 121 | 2,579 | 3,285 | 3,465 | 3,712 | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | - | - | - | - | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------|-------------------------------|-----------|---------------|----------------|----------------|----------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | ADDITIONAL SALARY | 130 | 6,401 | 25,686 | 10,075 | 5,424 | - |
| | PERS PENSION | 211 | 165 | 198 | 874 | 591 | - |
| | PERS IAP | 212 | 1,012 | 1,538 | 2,206 | 4,375 | - |
| | PERS UAL | 213 | 1,778 | 2,588 | 3,802 | 7,205 | - |
| | OPSRP PENSION | 214 | 1,884 | 2,833 | 5,086 | 9,291 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,476 | 2,216 | 3,078 | 5,863 | - |
| | WORKERS' COMPENSATION | 231 | 56 | 80 | 1,025 | 509 | - |
| | LICENSED INSURANCE | 241 | - | 8,100 | 8,316 | 23,700 | - |
| | DEFERRED COMP ER | 242 | - | - | 384 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 55 | 122 | 187 | 307 | - |
| | ADMIN INSURANCE | 249 | 2,914 | - | - | - | - |
| | REPAIRS & MAINTENANCE | 322 | 1,924 | 6,078 | 2,500 | 1,000 | - |
| | RENTALS | 324 | 5,272 | 4,385 | - | - | - |
| | FUEL | 326 | 9,410 | 9,243 | 14,000 | 15,000 | - |
| | NON-REIMBURSABLE STUDENT | 332 | 27,544 | 31,491 | 28,000 | 30,000 | - |
| | TRAVEL | 340 | 787 | - | 1,000 | - | - |
| | POSTAGE | 353 | - | - | - | 200 | - |
| | PRINTING AND BINDING | 355 | - | - | - | 2,000 | - |
| | OTHER NON-INSTR PROF TECH | 389 | 1,898 | 1,920 | 3,500 | 2,500 | - |
| | OTHER GEN PROF, TEC | 390 | 148 | 325 | 150 | 15,000 | - |
| | SUPPLIES AND MATERIALS | 410 | 7,212 | 4,142 | 7,000 | 7,000 | - |
| | NON-CONSUMABLE ITEMS | 460 | 3,545 | 1,116 | 5,279 | - | - |
| | COMPUTER HARDWARE | 480 | 193 | - | 200 | 898 | - |
| | DUES & FEES | 640 | 1,800 | 3,258 | 2,000 | 2,500 | - |
| TOTAL GENERAL ATHLETICS | | | 88,936 | 108,604 | 128,823 | 204,581 | - |
| 2041132616230010 | ADDITIONAL SALARY | 130 | 20,271 | 17,750 | 19,031 | 19,985 | - |
| | PERS PENSION | 211 | 1,864 | 501 | 686 | 642 | - |
| | PERS IAP | 212 | 636 | 527 | 578 | 598 | - |
| | PERS UAL | 213 | 1,845 | 1,569 | 1,798 | 1,879 | - |
| | OPSRP PENSION | 214 | 325 | 531 | 2,182 | 2,032 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,543 | 1,230 | 1,456 | 1,529 | - |
| | WORKERS' COMPENSATION | 231 | 58 | 49 | 213 | 106 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 67 | 58 | 89 | 80 | - |
| | REPAIRS & MAINTENANCE | 322 | 322 | 287 | 500 | - | - |
| | RENTALS | 324 | 7,500 | 7,500 | 7,500 | 7,500 | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 3,875 | 4,650 | 5,000 | 5,500 | - |
| | SUPPLIES AND MATERIALS | 410 | 4,128 | - | 1,500 | 1,250 | - |
| | NON-CONSUMABLE ITEMS | 460 | 3,224 | 2,400 | 9,000 | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|---------------------------|-------------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| | DUES & FEES | 640 | 95 | 105 | 100 | 150 | - | - |
| TOTAL FOOTBALL | | | 45,751 | 37,158 | 49,633 | 41,251 | - | - |
| 2041132616230011 | ADDITIONAL SALARY | 130 | 4,007 | 4,374 | 5,054 | 4,523 | - | - |
| | PERS IAP | 212 | - | - | 303 | 271 | - | - |
| | PERS UAL | 213 | 365 | 394 | 478 | 425 | - | - |
| | OPSRP PENSION | 214 | - | - | 729 | 576 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 307 | 335 | 387 | 346 | - | - |
| | WORKERS' COMPENSATION | 231 | 11 | 12 | 56 | 25 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 13 | 15 | 23 | 18 | - | - |
| | RENTALS | 324 | 161 | 281 | 200 | - | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 1,729 | 2,384 | 3,500 | 2,500 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 330 | - | 350 | 1,250 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 4,232 | 3,000 | - | - | - |
| | DUES & FEES | 640 | 160 | 105 | 175 | 150 | - | - |
| TOTAL GIRLS SOCCER | | | 7,083 | 12,131 | 14,255 | 10,084 | - | - |
| 2041132616230012 | ADDITIONAL SALARY | 130 | 3,644 | 3,969 | 4,582 | 4,523 | - | - |
| | PERS UAL | 213 | 332 | 357 | 433 | 425 | - | - |
| | OPSRP PENSION | 214 | - | - | 661 | 576 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 279 | 304 | 351 | 346 | - | - |
| | WORKERS' COMPENSATION | 231 | 10 | 11 | 51 | 24 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 12 | 13 | 21 | 18 | - | - |
| | RENTALS | 324 | 161 | 281 | 200 | - | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 1,729 | 2,384 | 3,500 | 2,500 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 392 | - | 350 | 1,250 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 4,232 | 3,000 | - | - | - |
| | DUES & FEES | 640 | 160 | 105 | 175 | 150 | - | - |
| TOTAL BOYS SOCCER | | | 6,719 | 11,656 | 13,324 | 9,812 | - | - |
| 2041132616230013 | ADDITIONAL SALARY | 130 | 7,103 | 7,885 | 6,991 | 7,734 | - | - |
| | PERS IAP | 212 | 426 | 320 | 157 | 180 | - | - |
| | PERS UAL | 213 | 646 | 710 | 661 | 727 | - | - |
| | OPSRP PENSION | 214 | 748 | 830 | 1,008 | 985 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 543 | 577 | 535 | 592 | - | - |
| | WORKERS' COMPENSATION | 231 | 21 | 22 | 78 | 40 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 26 | 33 | 31 | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 24 | 2,845 | 4,500 | 5,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 2,548 | - | 100 | 1,250 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------|-------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | NON-CONSUMABLE ITEMS | 460 | 188 | 2,480 | 2,000 | - | - | - |
| | DUES & FEES | 640 | 995 | 405 | 700 | - | - | - |
| TOTAL VOLLEYBALL | | | 13,243 | 16,101 | 16,763 | 16,539 | - | - |
| 2041132616230014 | ADDITIONAL SALARY | 130 | 9,585 | 9,787 | 9,896 | 10,408 | - | - |
| | PERS PENSION | 211 | 827 | 860 | 1,177 | 1,102 | - | - |
| | PERS IAP | 212 | 371 | 386 | 401 | 415 | - | - |
| | PERS UAL | 213 | 872 | 871 | 935 | 978 | - | - |
| | OPSRP PENSION | 214 | 358 | - | 463 | 444 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 733 | 749 | 757 | 796 | - | - |
| | WORKERS' COMPENSATION | 231 | 27 | 27 | 110 | 55 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 32 | 39 | 46 | 42 | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 4,038 | 4,612 | 7,800 | 5,500 | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | 93 | 100 | 1,250 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 3,600 | - | 150 | 4,000 | - | - |
| | DUES & FEES | 640 | 95 | 405 | 100 | - | - | - |
| TOTAL GIRLS BASKETBALL | | | 20,538 | 17,828 | 21,935 | 24,990 | - | - |
| 2041132616230015 | ADDITIONAL SALARY | 130 | 11,980 | 13,649 | 13,471 | 14,276 | - | - |
| | PERS UAL | 213 | 1,090 | 1,215 | 1,273 | 1,342 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 916 | 1,044 | 1,031 | 1,092 | - | - |
| | WORKERS' COMPENSATION | 231 | 34 | 37 | 151 | 75 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 40 | 54 | 61 | 57 | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 5,319 | 5,727 | 7,800 | 6,500 | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | 31 | 100 | 1,250 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 3,600 | - | 150 | 4,500 | - | - |
| | DUES & FEES | 640 | 95 | 405 | 100 | - | - | - |
| TOTAL BOYS BASKETBALL | | | 23,074 | 22,161 | 24,137 | 29,092 | - | - |
| 2041132616230016 | ADDITIONAL SALARY | 130 | 10,050 | 9,742 | 9,896 | 10,242 | - | - |
| | PERS PENSION | 211 | 894 | 894 | 1,177 | 1,102 | - | - |
| | PERS IAP | 212 | - | - | 401 | 415 | - | - |
| | PERS UAL | 213 | 915 | 867 | 935 | 963 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 769 | 745 | 757 | 784 | - | - |
| | WORKERS' COMPENSATION | 231 | 28 | 26 | 110 | 53 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 33 | 39 | 46 | 41 | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 250 | 2,582 | 1,400 | 750 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 474 | 133 | 150 | 1,000 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 3,182 | 6,519 | 3,500 | - | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|------------------------|-------------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| | DUES & FEES | 640 | 3,646 | 4,130 | 3,500 | 4,000 | - | - |
| TOTAL WRESTLING | | | 20,241 | 25,677 | 21,872 | 19,350 | - | - |
| 2041132616230017 | ADDITIONAL SALARY | 130 | 7,345 | 7,868 | 8,060 | 8,758 | - | - |
| | PERS IAP | 212 | 25 | 151 | - | - | - | - |
| | PERS UAL | 213 | 668 | 700 | 762 | 823 | - | - |
| | OPSRP PENSION | 214 | 45 | 265 | 397 | 381 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 561 | 602 | 617 | 670 | - | - |
| | WORKERS' COMPENSATION | 231 | 21 | 21 | 90 | 47 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 24 | 36 | 36 | 35 | - | - |
| | RENTALS | 324 | - | 638 | 500 | 150 | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 391 | 4,190 | 5,500 | 5,250 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 3,593 | 630 | 500 | 1,250 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 404 | - | 4,500 | - | - | - |
| | DUES & FEES | 640 | 95 | 255 | 100 | 150 | - | - |
| TOTAL BASEBALL | | | 13,172 | 15,357 | 21,062 | 17,514 | - | - |
| 2041132616230018 | ADDITIONAL SALARY | 130 | 6,873 | 7,371 | 7,333 | 7,974 | - | - |
| | PERS IAP | 212 | 146 | 145 | - | - | - | - |
| | PERS UAL | 213 | 625 | 647 | 693 | 750 | - | - |
| | OPSRP PENSION | 214 | 255 | 254 | 397 | 381 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 522 | 556 | 561 | 610 | - | - |
| | WORKERS' COMPENSATION | 231 | 20 | 20 | 82 | 42 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 23 | 34 | 34 | 32 | - | - |
| | RENTALS | 324 | 399 | - | 500 | 150 | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 3,212 | 2,874 | 5,500 | 5,250 | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 500 | 1,250 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 2,682 | - | 200 | 4,500 | - | - |
| | DUES & FEES | 640 | 95 | 105 | 100 | 150 | - | - |
| TOTAL SOFTBALL | | | 14,852 | 12,005 | 15,900 | 21,089 | - | - |
| 2041132616230019 | ADDITIONAL SALARY | 130 | 18,392 | 18,364 | 19,532 | 21,768 | - | - |
| | PERS PENSION | 211 | 743 | 780 | 1,120 | 1,048 | - | - |
| | PERS IAP | 212 | 889 | 350 | 1,708 | 1,750 | - | - |
| | PERS UAL | 213 | 1,616 | 1,633 | 1,846 | 2,046 | - | - |
| | OPSRP PENSION | 214 | 974 | - | 1,899 | 1,934 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,348 | 1,390 | 1,494 | 1,665 | - | - |
| | WORKERS' COMPENSATION | 231 | 53 | 51 | 219 | 117 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 58 | 85 | 90 | 87 | - | - |

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

| | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------|-------------------------------|-----------|---------------|---------------|---------------|---------------|-----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | RENTALS | 324 | - | - | 250 | 150 | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 135 | 120 | 200 | 250 | - |
| | SUPPLIES AND MATERIALS | 410 | 146 | - | 250 | 1,250 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 6,000 | - | - |
| | DUES & FEES | 640 | 1,495 | 1,905 | 1,500 | 1,500 | - |
| TOTAL TRACK | | | 25,850 | 24,678 | 36,108 | 33,565 | - |
| 2041132616230020 | ADDITIONAL SALARY | 130 | 5,008 | 5,011 | 5,571 | 5766 | - |
| | PERS IAP | 212 | 300 | 301 | 334 | 346 | - |
| | PERS UAL | 213 | 456 | 451 | 526 | 542 | - |
| | OPSRP PENSION | 214 | 527 | 528 | 803 | 735 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 383 | 375 | 426 | 441 | - |
| | WORKERS' COMPENSATION | 231 | 14 | 13 | 62 | 30 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 17 | 17 | 27 | 23 | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 135 | 135 | 150 | 250 | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 200 | 1,250 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 1,000 | - | - |
| | DUES & FEES | 640 | 1,064 | 1,316 | 1,500 | 1,400 | - |
| TOTAL CROSS COUNTRY | | | 7,905 | 8,147 | 10,599 | 10,783 | - |
| 2041132616230021 | ADDITIONAL SALARY | 130 | 4,241 | 4,629 | 5,054 | 5,495 | - |
| | PERS IAP | 212 | 254 | 278 | 303 | - | - |
| | PERS UAL | 213 | 386 | 417 | 478 | 330 | - |
| | OPSRP PENSION | 214 | 447 | 487 | 729 | 517 | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 310 | 345 | 387 | 700 | - |
| | WORKERS' COMPENSATION | 231 | 13 | 13 | 155 | 420 | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 13 | 15 | 22 | 138 | - |
| | FUEL | 326 | - | - | - | 22 | - |
| | OTHER GEN PROF, TECH SRVS | 390 | - | - | - | 1,500 | - |
| | SUPPLIES AND MATERIALS | 410 | - | 2,015 | - | 1,250 | - |
| | NON-CONSUMABLE ITEMS | 460 | 4,977 | - | - | - | - |
| | DUES & FEES | 640 | - | 605 | 3,500 | 1,000 | - |
| TOTAL CHEER | | | 10,641 | 8,804 | 10,628 | 11,372 | - |
| 2041132616230023 | SUPPLIES AND MATERIALS | 410 | - | - | - | 1,250 | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | - | 500 | - |
| | DUES & FEES | 640 | - | - | - | 2,000 | - |
| TOTAL GOLF | | | - | - | - | 3,750 | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-----------------------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| 2041132616230024 | ADDITIONAL SALARY | 130 | - | - | 1,591 | - | - | - |
| | PERS PENSION | 211 | - | - | 280 | - | - | - |
| | PERS IAP | 212 | - | - | 95 | - | - | - |
| | PERS UAL | 213 | - | - | 150 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | 122 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | - | 18 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | 8 | - | - | - |
| | DUES & FEES | 640 | - | - | 500 | - | - | - |
| TOTAL UNIFIED BASKETBALL | | | - | - | 2,764 | - | - | - |
| 2046110616000000 | RESERVED FOR NEXT YEAR | 815 | - | - | 17,500 | 8,000 | - | - |
| TOTAL UNAPPOPRIATED FUND BALANCE | | | - | - | 17,500 | 8,000 | - | - |
| 2047000900000000 | RESERVED FOR NEXT YEAR | 820 | - | - | 15,500 | 15,800 | - | - |
| TOTAL UNAPPOPRIATED FUND BALANCE | | | - | - | 15,500 | 15,800 | - | - |
| TOTAL ATHLETICS REQUIREMENTS | | | 298,005 | 320,306 | 420,803 | 477,572 | - | - |
| VENETA ELEMENTARY STUDENT BODY | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2051113346000000 | SUPPLIES AND MATERIALS | 410 | 4,042 | 3,349 | 7,613 | 7,613 | - | - |
| TOTAL ELEMENTARY EXTRACURRICULAR | | | 4,042 | 3,349 | 7,613 | 7,613 | - | - |
| TOTAL VENETA STUDENT BODY REQUIREMENTS | | | 4,042 | 3,349 | 7,613 | 7,613 | - | - |
| ELMIRA HIGH SCHOOL STUDENT BODY | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2061132616000000 | SUPPLIES AND MATERIALS | 410 | 226,070 | 218,471 | 468,971 | 468,971 | - | - |
| TOTAL HIGH SCHOOL EXTRACURRICULAR | | | 226,070 | 218,471 | 468,971 | 468,971 | - | - |
| TOTAL ELMIRA HIGH SCHOOL STUDENT BODY REQUIREMENTS | | | 226,070 | 218,471 | 468,971 | 468,971 | - | - |
| OUTDOOR SCHOOL FUND | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2071113000000000 | SUBSTITUTES-LICENSED | 121 | 2,373 | 3,497 | 4,331 | 4,640 | - | - |
| | ADDITIONAL SALARY | 130 | 11,470 | 14,405 | 14,000 | 14,000 | - | - |
| | PERS PENSION | 211 | 661 | 606 | 762 | 739 | - | - |
| | PERS IAP | 212 | 484 | 624 | 840 | 840 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------|----------------------------------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PERS UAL | 213 | 1,259 | 1,593 | 1,732 | 1,752 | - | - |
| | OPSRP PENSION | 214 | 936 | 1,386 | 2,019 | 1,784 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,049 | 1,366 | 1,402 | 1,426 | - | - |
| | WORKERS' COMPENSATION | 231 | 39 | 48 | 202 | 95 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 45 | 83 | 85 | 75 | - | - |
| | INSTRUCTION SERVICE | 311 | 3,000 | 6,000 | 3,000 | 6,000 | - | - |
| | PROPERTY SERVICES | 320 | 4,399 | 4,140 | 5,000 | 4,150 | - | - |
| | FUEL | 326 | 167 | 164 | 250 | 170 | - | - |
| | REIMBURSABLE STUDENT TRAN | 331 | 352 | 345 | 450 | 345 | - | - |
| | TRAVEL | 340 | 192 | 462 | - | 470 | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 5,800 | 6,500 | 5,000 | 6,500 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,930 | 4,337 | 2,000 | 4,340 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 500 | - | 500 | - | - | - |
| | TOTAL ELEMENTARY EXTRACURRICULAR | | 34,656 | 45,555 | 41,573 | 47,326 | - | - |
| 2072240000000000 | OTHER GEN PROF, TECH SRVS | 390 | 250 | - | - | - | - | - |
| | TOTAL INSTRUCTIONAL STAFF | | 250 | - | - | - | - | - |
| 2075200000000000 | FUND MODIFICATIONS | 710 | - | - | 7,360 | - | - | - |
| | TOTAL TRANSFER OF FUNDS | | - | - | 7,360 | - | - | - |
| | TOTAL OUTDOOR SCHOOL REQUIREMENTS | | 34,906 | 45,555 | 48,933 | 47,326 | - | - |
| ELMIRA ELEMENTARY STUDENT BODY | | | | | | | | |
| | REQUIREMENTS | | | | | | | |
| 2081113179000000 | SUPPLIES AND MATERIALS | 410 | 5,820 | 5,796 | 6,164 | 6,164 | - | - |
| | TOTAL ELEMENTARY EXTRACURRICULAR | | 5,820 | 5,796 | 6,164 | 6,164 | - | - |
| | TOTAL ELMIRA ELEMENTARY STUDENT BODY REQUIREMENTS | | 5,820 | 5,796 | 6,164 | 6,164 | - | - |
| FERN RIDGE MIDDLE SCHOOL STUDENT BODY | | | | | | | | |
| | REQUIREMENTS | | | | | | | |
| 2091122182000000 | SUPPLIES AND MATERIALS | 410 | 18,407 | 19,322 | 55,556 | 55,556 | - | - |
| | TOTAL MIDDLE SCHOOL EXTRACURRICULAR | | 18,407 | 19,322 | 55,556 | 55,556 | - | - |
| | TOTAL FRMS STUDENT BODY REQUIREMENTS | | 18,407 | 19,322 | 55,556 | 55,556 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------|-------------------------------|-----|--------------|-----------|-----------|-----------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| GENYOUTH GRANT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2113100501000000 | REPAIRS & MAINTENANCE | 322 | 758 | - | - | - | - | - |
| TOTAL FOOD SERVICE | | | 758 | - | - | - | - | - |
| TOTAL GENYOUTH REQUIREMENTS | | | 758 | - | - | - | - | - |
| ESSER III | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2141111179000000 | ADDITIONAL SALARY | 130 | 863 | - | - | - | - | - |
| | PERS IAP | 212 | 52 | - | - | - | - | - |
| | PERS UAL | 213 | 79 | - | - | - | - | - |
| | OPSRP PENSION | 214 | 91 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 66 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 2 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 3 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 40 | - | - | - | - | - |
| TOTAL ELMIRA ELEMENTARY | | | 1,196 | - | - | - | - | - |
| 2141111346000000 | ADDITIONAL SALARY | 130 | 1,458 | - | - | - | - | - |
| | PERS PENSION | 211 | 60 | - | - | - | - | - |
| | PERS IAP | 212 | 87 | - | - | - | - | - |
| | PERS UAL | 213 | 133 | - | - | - | - | - |
| | OPSRP PENSION | 214 | 106 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 110 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 4 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 5 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 69 | - | - | - | - | - |
| TOTAL VENETA ELEMENTARY | | | 2,031 | - | - | - | - | - |
| 2141121182000000 | ADDITIONAL SALARY | 130 | 1,906 | - | - | - | - | - |
| | PERS PENSION | 211 | 34 | - | - | - | - | - |
| | PERS IAP | 212 | 101 | - | - | - | - | - |
| | PERS UAL | 213 | 173 | - | - | - | - | - |
| | OPSRP PENSION | 214 | 173 | - | - | - | - | - |
| | SOCIAL SECURITY ADMIN | 220 | 143 | - | - | - | - | - |
| | WORKERS COMP | 231 | 5 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 6 | - | - | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | - | 5,450 | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------|-------------------------------|-----|----------------|---------------|-----------|-----------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | TEXTBOOKS | 420 | 114,762 | 49,820 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 4,106 | 1,990 | - | - | - | - |
| TOTAL MIDDLE SCHOOL PROGRAMS | | | 121,409 | 57,260 | - | - | - | - |
| 2141131616000000 | TEXTBOOKS | 420 | 20,281 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 710 | - | - | - | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | 20,991 | - | - | - | - | - |
| 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 | | | 3,802 | - | - | - | - | - |
| 2141272450000000 | LICENSED SALARIES | 111 | 5,700 | - | - | - | - | - |
| | SUBSTITUTES-LICENSED | 121 | 413 | - | - | - | - | - |
| | PERS PENSION | 211 | 55 | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| TOTAL EDUCATIONALLY DISADVANTAGED | | | 10,372 | - | - | - | - | - |
| 2141283000000000 | RENTALS | 324 | 2,021 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 71 | - | - | - | - | - |
| TOTAL ELEMENTARY ALTERNATIVE PROGRAM | | | 2,092 | - | - | - | - | - |
| 2141283616000000 | ADDITIONAL SALARY | 130 | 20,000 | - | - | - | - | - |
| | PERS PENSION | 211 | 802 | - | - | - | - | - |
| | PERS IAP | 212 | 1,020 | - | - | - | - | - |
| | PERS UAL | 213 | 1,820 | - | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|-------------------------------------------|-----|---------------|----------------|-----------|-----------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | OPSRP PENSION | 214 | 1,474 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,527 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 56 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 66 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 937 | - | - | - | - | - |
| | TOTAL EHS ALTERNATIVE PROGRAM | | 27,703 | - | - | - | - | - |
| | TOTAL DISTRICT ALTERNATIVE PROGRAM | | 29,794 | - | - | - | - | - |
| 2141288000000000 | CHARTER SCHOOL PAYM | 360 | 85,044 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 2,977 | - | - | - | - | - |
| | TOTAL CHARTER SCHOOLS | | 88,020 | - | - | - | - | - |
| 2141410000000000 | LICENSED SALARIES | 111 | 21,963 | 47,036 | - | - | - | - |
| | CLASSIFIED SALARIES | 112 | 13,848 | 24,165 | - | - | - | - |
| | ADMINISTRATORS | 113 | - | 4,450 | - | - | - | - |
| | SUBSTITUTES-LICENSE | 121 | 1,917 | 308 | - | - | - | - |
| | SUBSTITIUTES- CLASSIFIED | 122 | 306 | 1,044 | - | - | - | - |
| | ADDITIONAL SALARY | 130 | - | 6,379 | - | - | - | - |
| | PERS PENSION | 211 | 1,093 | 3,322 | - | - | - | - |
| | PERS IAP | 212 | 1,645 | 4,465 | - | - | - | - |
| | PERS UAL | 213 | 3,461 | 7,588 | - | - | - | - |
| | OPSRP PENSION | 214 | 2,525 | 6,164 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,904 | 6,379 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 110 | 234 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 2 | 276 | - | - | - | - |
| | INTSTRUCTION SERVICES | 311 | 1,000 | - | - | - | - | - |
| | OTHER GEN PROF, TEC | 390 | 3,473 | 5,315 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,335 | - | - | - | - | - |
| | TEXTBOOKS | 420 | 1,880 | - | - | - | - | - |
| | COMPUTER SOFTWARE | 470 | 2,040 | 2,720 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 2,083 | 4,314 | - | - | - | - |
| | TOTAL INTERMEDIATE SUMMER PROGRAM | | 61,585 | 124,159 | - | - | - | - |
| 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 | - | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|------------------------------------------------|-----|---------------|--------------|-----------|-----------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | OPSRP PENSION | 214 | 1,146 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,284 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 48 | - | - | - | - | - |
| | OTHER NON-INSTRU PRO | 389 | 150 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 796 | - | - | - | - | - |
| | TOTAL MIDDLE/JUNIOR HIGH SUMMER PROGRAM | | 23,539 | - | - | - | - | - |
| 2141430000000000 | LICENSED SALARIES | 111 | 22,999 | 4,144 | - | - | - | - |
| | CLASSIFIED SALARIES | 112 | 654 | - | - | - | - | - |
| | PERS PENSION | 211 | 1,060 | 554 | - | - | - | - |
| | PERS IAP | 212 | 1,419 | - | - | - | - | - |
| | PERS UAL | 213 | 2,152 | 377 | - | - | - | - |
| | OPSRP PENSION | 214 | 1,656 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,809 | 317 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 67 | 11 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 7 | 14 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 168 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,120 | 195 | - | - | - | - |
| | TOTAL HIGH SCHOOL SUMMER PROGRAM | | 33,111 | 5,612 | - | - | - | - |
| 2141490000000000 | PROPERTY SERVICES | 320 | 6,857 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 240 | - | - | - | - | - |
| | TOTAL OTHER SUMMER PROGRAMS | | 7,096 | - | - | - | - | - |
| 2142110000 | SUPPLIES AND MATERIALS | 410 | 2,253 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 79 | - | - | - | - | - |
| | TOTAL ATTENDANCE & SOCIAL WORK | | 2,332 | - | - | - | - | - |
| 2142110179000000 | SUPPLIES AND MATERIALS | 410 | 2,565 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 90 | - | - | - | - | - |
| | TOTAL ATTENDANCE & SOCIAL WORK | | 2,655 | - | - | - | - | - |
| 2142110346000000 | SUPPLIES AND MATERIALS | 410 | 1,140 | - | - | - | - | - |
| | RENTALS | 324 | 625 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 62 | - | - | - | - | - |
| | TOTAL ATTENDANCE & SOCIAL WORK | | 1,827 | - | - | - | - | - |
| 2142110182000000 | SUPPLIES AND MATERIALS | 410 | 1,166 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 41 | - | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------|-------------------------------|-----|---------------|---------------|-----------|-----------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| TOTAL ATTENDANCE & SOCIAL WORK | | | 1,207 | - | - | - | - | - |
| 2142110616000000 | SUPPLIES AND MATERIALS | 410 | 1,108 | - | - | - | - | - |
| | OTHER GEN PROF, TEC | 390 | 75 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 41 | - | - | - | - | - |
| TOTAL ATTENDANCE & SOCIAL WORK | | | 1,224 | - | - | - | - | - |
| 2142210000000000 | SUPPLIES & MATERIALS | 410 | 26 | - | - | - | - | - |
| | COMPUTER SOFTWARE | 470 | 1 | - | - | - | - | - |
| TOTAL SUPPORT SERVICES | | | 27 | - | - | - | - | - |
| 2142240000000000 | ADDITIONAL SALARY | 130 | 4,890 | - | - | - | - | - |
| | PERS PENSION | 211 | 140 | - | - | - | - | - |
| | PERS IAP | 212 | 293 | - | - | - | - | - |
| | PERS UAL | 213 | 445 | - | - | - | - | - |
| | OPSRP PENSION | 214 | 405 | - | - | - | - | - |
| | SOCIAL SECURITY ADM | 220 | 372 | - | - | - | - | - |
| | WORKERS COMPENSATION | 231 | 14 | - | - | - | - | - |
| | PFMLI | 243 | 16 | - | - | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | 9,552 | 32,268 | - | - | - | - |
| | OTHER GEN PROF, TEC | 390 | 12,500 | 12,500 | - | - | - | - |
| | SUPPLIES & MATERIALS | 410 | 501 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,020 | 1,612 | - | - | - | - |
| Subtotal: District | | | 30,148 | 46,380 | - | - | - | - |
| 2142240182000000 | OTHER INST, PROF& | 319 | 263 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 9 | - | - | - | - | - |
| Subtotal: Fern Ridge Middle School | | | 272 | - | - | - | - | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | | 30,420 | 46,380 | - | - | - | - |
| 2142321000000000 | ADDITIONAL SALARY | 130 | 2,212 | - | - | - | - | - |
| | PERS PENSION | 211 | 296 | - | - | - | - | - |
| | PERS IAP | 212 | 133 | - | - | - | - | - |
| | PERS UAL | 213 | 201 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 169 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 6 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 7 | - | - | - | - | - |
| | OTHER NON-INSTRU PROF | 389 | 9,957 | - | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------------|--------------------------------------|-----|----------------|-----------|-----------|-----------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | 4,867 | - | - | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 57 | - | - | - | - | - |
| | | | 17,906 | - | - | - | - | - |
| TOTAL OFFICE OF THE SUPERINTENDENT SERVICES | | | | | | | | |
| 2142410179000000 | SUPPLIES & MATERIALS | 410 | 156 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 5 | - | - | - | - | - |
| | Subtotal: Elmira Elementary | | 162 | - | - | - | - | - |
| 2142410616000000 | SUPPLIES & MATERIALS | 410 | 529 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 19 | - | - | - | - | - |
| | Subtotal: Elmira High School | | 548 | - | - | - | - | - |
| | TOTAL OFFICE OF THE PRINCIPAL | | 709 | - | - | - | - | - |
| 2142542000000000 | CLASSIFIED SALARIES | 112 | 35,792 | - | - | - | - | - |
| | PERS IAP | 212 | 1,967 | - | - | - | - | - |
| | PERS UAL | 213 | 3,257 | - | - | - | - | - |
| | OPSRP PENSION | 214 | 3,451 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,738 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 748 | - | - | - | - | - |
| | PFMLI | 243 | 99 | - | - | - | - | - |
| | CLASSIFIED INSURANCE | 245 | 20,520 | - | - | - | - | - |
| | REPAIRS & MAINTENANCE | 322 | 15,537 | - | - | - | - | - |
| | DEPRECIABLE EQUIPMENT | 540 | 33,600 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 2,944 | - | - | - | - | - |
| | Subtotal District | | 120,651 | - | - | - | - | - |
| 2142542182000000 | OTHER CAPITAL OUTLAY | 590 | 97,230 | - | - | - | - | - |
| | Subtotal Middle School | | 97,230 | - | - | - | - | - |
| 21425427000000500 | REPAIRS & MAINTENANCE | 322 | 109,711 | 141,459 | - | - | - | - |
| | OTHER NON-INSTRU PROF | 389 | 9,500 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 200 | - | - | - | - | - |
| | BUILDING ACQUISITION | 520 | - | 221,445 | - | - | - | - |
| | DEPRECIABLE EQUIPMENT | 540 | 17,000 | - | - | - | - | - |
| | OTHER CAPITAL OUTLAY | 590 | 152,222 | 51,891 | - | - | - | - |
| | TAXES AND LICENSES | 670 | 2,102 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 4,848 | 5,093 | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------------|------------------------|-----|----------------|----------------|-----------|-----------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Subtotal Maintenance | | | 295,583 | 419,887 | - | - | - | - |
| TOTAL CARE & UPKEEP BUILDINGS | | | 513,465 | 419,887 | - | - | - | - |
| 2142550000000000 | FUEL | 326 | 240 | 2,921 | - | - | - | - |
| | REIMBURSABLE STUDENT | 331 | 49,828 | 67,026 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,752 | 2,518 | - | - | - | - |
| Subtotal Regular Ed Transportation | | | 51,820 | 72,465 | - | - | - | - |
| 2142550428320000 | FUEL | 326 | 3,750 | 2,976 | - | - | - | - |
| | REIMBURSABLE STUDENT | 331 | 61,099 | 53,004 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 2,270 | 2,015 | - | - | - | - |
| Subtotal Special Education Transportation | | | 67,119 | 57,996 | - | - | - | - |
| TOTAL TRANSPORTATION | | | 118,938 | 130,461 | - | - | - | - |
| 2142640000000000 | SUBSTITUTES-LICENSE | 121 | 206 | - | - | - | - | - |
| | PERS IAP | 212 | 12 | - | - | - | - | - |
| | PERS UAL | 213 | 19 | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| TOTAL STAFF SERVICES | | | 1,381 | - | - | - | - | - |
| 2142660000000000 | 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 | - | - | - | - | - |
| | TECHNOLOGY | 550 | 45,416 | - | - | - | - | - |
| | OTHER CAPITAL OUTLA | 590 | 99,037 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 2,545 | - | - | - | - | - |
| Subtotal District | | | 174,298 | - | - | - | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|-----------------------------------------------------|------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| 2142660616000000 | SUPPLIES & MATERIALS | 410 | 799 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 28 | - | - | - | - | - |
| Subtotal High School | | | 827 | - | - | - | - | - |
| TOTAL TECHNOLOGY SERVICES | | | 175,125 | - | - | - | - | - |
| 2142664000000000 | DATA PROCESS | 386 | 16,121 | | | | | |
| | GRANT INDIRECT CHARGES | 690 | 564 | | | | | |
| TOTAL OPERATIONS SERVICES | | | 16,685 | - | - | - | - | - |
| 2143100000000000 | OTHER GEN, PROF, TEC | 390 | 6,839 | 4,418 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 239 | 159 | - | - | - | - |
| TOTAL FOOD SERVICES | | | 7,078 | 4,577 | - | - | - | - |
| 2143300000000000 | ADDITIONAL SALARY | 130 | 18,127 | 6,599 | - | - | - | - |
| | PERS IAP | 212 | 376 | 173 | - | - | - | - |
| | PERS UAL | 213 | 1,650 | 601 | - | - | - | - |
| | OPSRP PENSION | 214 | 1,444 | 601 | - | - | - | - |
| | SOCIAL SECURITY ADMIN | 220 | 1,384 | 500 | - | - | - | - |
| | WORKERS COMP | 231 | 54 | 20 | - | - | - | - |
| | PFMLI | 243 | 28 | 22 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 807 | 307 | - | - | - | - |
| TOTAL COMMUNITY SERVICES | | | 23,869 | 8,822 | - | - | - | - |
| 2144150616000000 | BUILDING ACQUISTITON | 520 | 112,379 | - | - | - | - | - |
| Subtotal High School | | | 112,379 | - | - | - | - | - |
| TOTAL BUILDING ACQUISITION | | | 112,379 | - | - | - | - | - |
| TOTAL ESSER III REQUIREMENTS | | | 1,430,175 | 797,158 | - | - | - | - |
| SOURCES OF STRENGTH | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2182139182000000 | SUPPLIES | 410 | - | 1,277 | - | - | - | - |
| TOTAL OTHER HEALTH SERVICES | | | - | 1,277 | - | - | - | - |
| TOTAL SOURCES OF STRENGTH GRANT REQUIREMENTS | | | - | 1,277 | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------|-------------------------------|-----|--------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| EHS YARG GRANT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2193300000000000 | OTHER GEN PROF, TEC | 390 | - | - | - | 44,500 | - | - |
| TOTAL COMMUNITY SERVICES | | | - | - | - | 44,500 | - | - |
| TOTAL EHS YARG REQUIREMENTS | | | - | - | - | 44,500 | - | - |
| YARG GRANT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2203300000000000 | ADDITIONAL SALARY | 130 | - | 12,720 | 37,500 | 37,500 | - | - |
| | PERS IAP | 212 | - | 215 | - | - | - | - |
| | PERS UAL | 213 | - | 1,238 | 3,544 | 3,525 | - | - |
| | OPSRP PENSION | 214 | - | 472 | 5,408 | 4,778 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 1,058 | 2,869 | 2,869 | - | - |
| | WORKERS' COMPENSATION | 231 | - | 40 | 414 | 193 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 54 | 172 | 150 | - | - |
| | FUEL | 326 | - | 2 | - | - | - | - |
| | REIMBURSABLE STUDENT | 331 | - | 5 | - | - | - | - |
| | TRAVEL | 340 | - | 211 | - | - | - | - |
| | SUPPLIES | 410 | - | 7,361 | - | - | - | - |
| TOTAL COMMUNITY SERVICES | | | - | 23,376 | 49,907 | 49,015 | - | - |
| TOTAL YARG REQUIREMENTS | | | - | 23,376 | 49,907 | 49,015 | - | - |
| ARP-HCY | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2213300000000000 | CLASSIFIED SALARY | 112 | - | 5,351 | - | - | - | - |
| | PERS IAP | 212 | - | 321.04 | - | - | - | - |
| | PERS UAL | 213 | - | 486.91 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 563.42 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 407.41 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 16 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 18 | - | - | - | - |
| | CLASSIFIED INSURANCE | 245 | - | 2,607 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,905 | 4,226 | - | - | - | - |
| | GRANT INDIRECT | 690 | 72 | 160 | - | - | - | - |
| TOTAL COMMUNITY SERVICES | | | 1,977 | 14,156 | - | - | - | - |
| TOTAL ARP-HCY | | | 1,977 | 14,156 | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| LETRS GRANT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2222240000000000 | INST PROGRAM IMP SERVICES | 312 | | 20,192 | | 8,000 | | |
| TOTAL COMMUNITY SERVICES | | | - | 20,192 | - | 8,000 | - | - |
| TOTAL LETRS GRANT REQUIREMENTS | | | - | 20,192 | - | 8,000 | - | - |
| FRMS YARG GRANT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2243300000000000 | OTHER GEN PROF, TEC | 390 | - | - | - | 4,000 | - | - |
| TOTAL COMMUNITY SERVICES | | | - | - | - | 4,000 | - | - |
| TOTAL FRMS YARG REQUIREMENTS | | | - | - | - | 4,000 | - | - |
| IDEA | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2451220428320000 | LICENSED SALARIES | 111 | 76,269 | 79,243 | 82,413 | 85,297 | - | - |
| | CLASSIFIED SALARIES | 112 | - | - | - | 26,034 | - | - |
| | SUBSTITUTES LICENSE | 121 | 1,444 | 2,225 | - | - | - | - |
| | EXTRA DUTY SALARY | 130 | - | 1,139 | - | - | - | - |
| | PERS PENSION | 211 | 10,390 | 11,048 | 14,505 | 13,579 | - | - |
| | PERS IAP | 212 | 4,576 | 4,850 | 4,945 | 6,650 | - | - |
| | PERS UAL | 213 | 7,072 | 7,419 | 7,788 | 10,465 | - | - |
| | OPSRP PENSION | 214 | - | 45 | - | 3,254 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 5,945 | 6,353 | 6,305 | 8,517 | - | - |
| | WORKERS' COMPENSATION | 231 | 217 | 219 | 913 | 583 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | 900 | 900 | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 255 | 348 | 381 | 445 | - | - |
| | CLASSIFIED INSURANCE | 245 | - | - | - | 21,420 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 4,524 | 4,906 | 5,086 | 8,034 | - | - |
| TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES | | | 133,794 | 141,195 | 146,336 | 208,878 | - | - |
| 2451250428320000 | LICENSED SALARIES | 111 | 66,536 | 69,131 | 71,896 | 74,412 | - | - |
| | CLASSIFIED SALARIES | 112 | 62,677 | 61,753 | 72,788 | 74,508 | - | - |
| | SUBSTITUTES-LICENSED | 121 | 2,476 | 1,589 | - | - | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 4,343 | 5,337 | - | - | - | - |
| | EXTRA DUTY SALARY | 130 | - | 2,901 | - | - | - | - |
| | PERS PENSION | 211 | 9,227 | 9,648 | 12,654 | 11,846 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------|----------------------------------------------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PERS IAP | 212 | 3,698 | 3,702 | 4,163 | 4,265 | - | - |
| | PERS UAL | 213 | 12,380 | 12,691 | 13,672 | 13,998 | - | - |
| | OPSRP PENSION | 214 | 6,605 | 6,626 | 10,006 | 9,056 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 10,214 | 10,593 | 11,068 | 11,392 | - | - |
| | WORKERS' COMPENSATION | 231 | 401 | 402 | 1,590 | 778 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | 900 | 900 | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 442 | 594 | 668 | 596 | - | - |
| | CLASSIFIED INSURANCE | 245 | 55,404 | 37,562 | 57,024 | 57,834 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 9,011 | 8,853 | 10,064 | 11,331 | - | - |
| | TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILTIES | | 266,514 | 254,784 | 289,593 | 294,616 | - | - |
| 2452140428320000 | INST, PROF, TECH SE | 310 | 1,956 | 2,136 | - | 5,353 | - | - |
| | TOTAL PSYCHOLOGICAL | | 1,956 | 2,136 | - | 5,353 | - | - |
| | TOTAL IDEA REQUIREMENTS | | 402,264 | 398,115 | 435,929 | 508,847 | - | - |
| | | | SIA | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2511111000000000 | ELEMENTARY INSTRUCTION | 311 | - | - | 5,461 | 8,400 | - | - |
| | Subtotal -District Elementary | | - | - | 5,461 | 8,400 | - | - |
| 2511111179000000 | LICENSED SALARIES | 111 | 38,028 | 30,132 | - | - | - | - |
| | PERS IAP | 212 | 2,282 | 1,808 | - | - | - | - |
| | PERS UAL | 213 | 3,461 | 2,692 | - | - | - | - |
| | OPSRP PENSION | 214 | 4,005 | 3,173 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,863 | 2,270 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 108 | 81 | - | - | - | - |
| | LICENSED INSURANCE | 241 | 11,367 | 8,694 | - | - | - | - |
| | DEFERRED COMP ER | 242 | 461 | 348 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 124 | 126 | - | - | - | - |
| | SUPPLIES & MATERIAL | 410 | - | - | 6,250 | 6,250 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 3,135 | 2,466 | - | - | - | - |
| | Subtotal - Elmira Elementary | | 65,834 | 51,790 | 6,250 | 6,250 | - | - |
| 2511111346000000 | LICENSED SALARIES | 111 | 75,059 | 77,986 | 81,105 | 83,944 | - | - |
| | SUBSTITUTES-LICENSED | 121 | 516 | 424 | 1,516 | 1,624 | - | - |
| | PERS PENSION | 211 | 10,077 | 10,483 | 14,541 | 13,622 | - | - |
| | PERS IAP | 212 | 4,504 | 4,679 | 4,866 | 5,037 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|--------------------------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PERS UAL | 213 | 6,877 | 7,005 | 7,808 | 8,043 | - | - |
| | OPSRP PENSION | 214 | 22 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 5,782 | 5,998 | 6,321 | 6,546 | - | - |
| | WORKERS' COMPENSATION | 231 | 212 | 210 | 916 | 444 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | 1,929 | 900 | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 249 | 328 | 382 | 342 | - | - |
| | SUPPLIES & MATERIAL | 410 | - | - | 6,250 | 6,250 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 6,371 | 6,526 | - | - | - | - |
| | Subtotal - Veneta Elementary | | 133,797 | 137,040 | 147,705 | 150,452 | - | - |
| | TOTAL ELEMENTARY PROGRAMS | | 199,631 | 188,829 | 159,416 | 165,102 | - | - |
| 2511113179000000 | ADDITIONAL SALARY | 130 | 2,487 | 3,525 | - | - | - | - |
| | PERS PENSION | 211 | 175 | 293 | - | - | - | - |
| | PERS IAP | 212 | 65 | 80 | - | - | - | - |
| | PERS UAL | 213 | 226 | 314 | - | - | - | - |
| | OPSRP PENSION | 214 | 113 | 140 | - | - | - | - |
| | SOCIAL SECURITY ADMINISIST | 220 | 189 | 267 | - | - | - | - |
| | WORKERS COMP | 231 | 7 | 10 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 8 | 16 | - | - | - | - |
| | INSTRUCTION SERVICE | 311 | - | - | 5,000 | 5,000 | - | - |
| | SUPPLIES & MATERIAL | 410 | 5,673 | 6,708 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 447 | 568 | - | - | - | - |
| | Subtotal - Elmira Elementary | | 9,391 | 11,920 | 5,000 | 5,000 | - | - |
| 2511113346000000 | ADDITIONAL SALARY | 130 | 1,775 | - | - | - | - | - |
| | PERS PENSION | 211 | 185 | - | - | - | - | - |
| | PERS IAP | 212 | 106 | - | - | - | - | - |
| | PERS UAL | 213 | 161 | - | - | - | - | - |
| | OPSRP PENSION | 214 | 41 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISIST | 220 | 135 | - | - | - | - | - |
| | WORKERS COMP | 231 | 5 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 6 | - | - | - | - | - |
| | INSTRUCTION SERVICE | 311 | - | - | 5,000 | 5,000 | - | - |
| | SUPPLIES & MATERIAL | 410 | 3,370 | 3,469 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 289 | 173 | - | - | - | - |
| | Subtotal - Veneta Elementary | | 6,073 | 3,642 | 5,000 | 5,000 | - | - |
| | TOTAL EXTRACURRICULAR ELEMENTARY PROGRAMS | | 15,464 | 15,562 | 10,000 | 10,000 | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|------------------|-------------------------------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| 2511121182000000 | LICENSED SALARIES | 111 | 67,309 | 72,524 | 78,214 | 83,944 | - | - |
| | CLASSIFIED SALARIES | 112 | 23,373 | 25,351 | 27,000 | 28,860 | - | - |
| | SUBSTITUTES-LICENSED | 121 | 1,032 | 1,907 | 1,516 | 1,624 | - | - |
| | SUSTITUTES-CLASSIFIED | 122 | 464 | 310 | 863 | 896 | - | - |
| | PERS PENSION | 211 | 83 | 128 | 419 | 401 | - | - |
| | PERS IAP | 212 | 5,415 | 5,816 | 6,253 | 6,699 | - | - |
| | PERS UAL | 213 | 8,388 | 8,941 | 10,167 | 10,841 | - | - |
| | OPSRP PENSION | 214 | 9,582 | 10,308 | 15,028 | 14,222 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 7,052 | 7,657 | 8,230 | 8,823 | - | - |
| | WORKERS' COMPENSATION | 231 | 268 | 276 | 1,192 | 599 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 306 | 419 | 497 | 462 | - | - |
| | CLASSIFIED INSURANCE | 245 | 20,520 | 20,820 | 21,120 | 21,420 | - | - |
| | SUPPLIES & MATERIAL | 410 | - | - | 6,250 | 6,250 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 8,300 | 8,848 | - | - | - | - |
| | TOTAL MIDDLE SCHOOL PROGRAMS | | 174,290 | 185,807 | 200,749 | 209,641 | - | - |
| 2511122000000000 | INSTRUCTION SERVICES | 311 | - | - | 5,000 | 5,000 | - | - |
| | Subtotal - Middle School Extracurricular | | - | - | 5,000 | 5,000 | - | - |
| 2511122182000000 | ADDITIONAL SALARY | 130 | 2,285 | 2,637 | - | - | - | - |
| | PERS IAP | 212 | 134 | 157 | - | - | - | - |
| | PERS UAL | 213 | 203 | 233 | - | - | - | - |
| | OPSRP PENSION | 214 | 234 | 275 | - | - | - | - |
| | SOCIAL SECURITY ADMIN | 220 | 170 | 195 | - | - | - | - |
| | WORKERS COMP | 231 | 7 | 7 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 7 | 12 | - | - | - | - |
| | SUPPLIES & MATERIAL | 410 | 4,864 | 4,443 | - | - | - | - |
| | GANT INDIRECT CHARGES | 690 | 395 | 398 | - | - | - | - |
| | Subtotal - Middle School Extracurricular | | 8,298 | 8,358 | - | - | - | - |
| | TOTAL MIDDLE SCHOOL EXTRACURRICULAR | | 8,298 | 8,358 | 5,000 | 5,000 | - | - |
| 2511131616000000 | SUBSTITUTES-LICENSED | 121 | 103 | - | - | - | - | - |
| | PERS PENSION | 211 | 14 | - | - | - | - | - |
| | PERS UAL | 213 | 9 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 8 | - | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------------|-------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES & MATERIAL | 410 | 4,565 | 5,220 | 6,250 | 6,250 | - | - |
| | TEXTBOOKS | 520 | - | 3,300 | | | | |
| | GRANT INDIRECT CHARGES | 690 | 228 | 426 | - | - | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | 4,928 | 8,946 | 6,250 | 6,250 | - | - |
| 2511132616000000 | ADDITIONAL SALARY | 130 | 1,220 | 1,184 | - | - | - | - |
| | PERS IAP | 212 | 73 | 71 | - | - | - | - |
| | PERS UAL | 213 | 111 | 105 | - | - | - | - |
| | OPSRP PENSION | 214 | 128 | 125 | - | - | - | - |
| | SOCIAL SECURITY ADMIN | 220 | 93 | 91 | - | - | - | - |
| | WORKERS COMP | 231 | 4 | 3 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 4 | 5 | - | - | - | - |
| | INSTRUCTION SERVICES | 311 | - | - | 5,000 | 5,000 | - | - |
| | DUES & FEES | 640 | 48,830 | 54,000 | 54,000 | 54,000 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 2,523 | 2,779 | - | - | - | - |
| TOTAL HIGH SCHOOL EXTRACURRICULAR PROGRAMS | | | 52,986 | 58,363 | 59,000 | 59,000 | - | - |
| 2511250428000000 | CLASSIFIED SALARY | 112 | - | 4,132 | - | - | - | - |
| | PERS IAP | 212 | - | 225 | - | - | - | - |
| | PERS UAL | 213 | - | 369 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 394 | - | - | - | - |
| | SOCIAL SECURITY ADMIN | 220 | - | 240 | - | - | - | - |
| | WORKERS COMP | 231 | - | 11 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 17 | - | - | - | - |
| | CLASSIFIED INSURANCE | 245 | - | 4,497 | - | - | - | - |
| | INSTRUCTION SERVICES | 311 | - | - | - | 5,000 | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 494 | - | - | - | - |
| TOTAL LESS RESTRICTIVE PROGRAMS | | | - | 10,381 | - | 5,000 | - | - |
| 2511272179000000 | CLASSIFIED SALARY | 112 | - | - | - | 12,623 | - | - |
| | PERS IAP | 212 | - | - | - | 757 | - | - |
| | PERS UAL | 213 | - | - | - | 1,187 | - | - |
| | OPSRP PENSION | 214 | - | - | - | 1,608 | - | - |
| | SOCIAL SECURITY ADMIN | 220 | - | - | - | 966 | - | - |
| | WORKERS COMP | 231 | - | - | - | 70 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | - | 50 | - | - |
| TOTAL EDUCATIONALLY DISADVANTAGED | | | - | - | - | 17,261 | - | - |
| 2511283182000000 | CLASSIFIED SALARIES | 112 | 8,452 | - | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PERS IAP | 212 | 507 | - | - | - | - | - |
| | PERS UAL | 213 | 769 | - | - | - | - | - |
| | OPSRP PENSION | 214 | 890 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 647 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 26 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 28 | - | - | - | - | - |
| | CLASSIFIED INSURANCE | 245 | 10,260 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,079 | - | - | - | - | - |
| Subtotal - Middle School | | | 22,657 | - | - | - | - | - |
| 2511283616000000 | CLASSIFIED SALARIES | 112 | 8,451 | 11,173 | - | - | - | - |
| | EXTRA DUTY SALARY | 130 | - | 16,000 | 13,200 | - | - | - |
| | PERS PENSION | 211 | - | 588 | - | - | - | - |
| | PERS IAP | 212 | 507 | 1,240 | 792 | - | - | - |
| | PERS UAL | 213 | 769 | 2,332 | 1,247 | - | - | - |
| | OPSRP PENSION | 214 | 889 | 2,176 | 1,903 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 646 | 1,791 | 1,010 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 26 | 73 | 146 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 28 | 110 | 61 | - | - | - |
| | CLASSIFIED INSURANCE | 245 | 10,260 | 12,159 | - | - | - | - |
| | COMPUTER SOFTWARE | 470 | - | - | - | 15,750 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,079 | 2,382 | - | - | - | - |
| Subtotal - High School | | | 22,656 | 50,023 | 18,359 | 15,750 | - | - |
| TOTAL DISTRICT ALTERNATIVE PROGRAMS | | | 45,313 | 50,023 | 18,359 | 15,750 | - | - |
| 2512120179000000 | LICENSED SALARIES | 111 | 67,587 | 75,206 | 81,105 | 83,944 | - | - |
| | SUBSTITUTES-LICENSED | 121 | - | - | 1,516 | - | - | - |
| | PERS PENSION | 211 | - | - | 267 | - | - | - |
| | PERS IAP | 212 | 4,055 | 4,512 | 4,866 | 5,037 | - | - |
| | PERS UAL | 213 | 6,150 | 6,718 | 7,808 | 7,891 | - | - |
| | OPSRP PENSION | 214 | 7,117 | 7,919 | 11,695 | 10,694 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 5,170 | 5,753 | 6,321 | 6,422 | - | - |
| | WORKERS' COMPENSATION | 231 | 191 | 202 | 916 | 434 | - | - |
| | LICENSED INSURANCE | 241 | 23,975 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 224 | 315 | 382 | 336 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 5,723 | 6,156 | - | - | - | - |
| Subtotal - Elmira Elementary | | | 120,193 | 129,282 | 138,876 | 139,358 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|--------------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| 2512120346000000 | LICENSED SALARIES | 111 | 48,538 | 52,296 | 56,398 | 60,536 | - | - |
| | SUBSTITUTES-LICENSED | 121 | - | - | 1,516 | - | - | - |
| | PERS PENSION | 211 | - | - | 267 | - | - | - |
| | PERS IAP | 212 | 2,912 | 3,138 | 3,384 | 3,632 | - | - |
| | PERS UAL | 213 | 4,417 | 4,672 | 5,473 | 5,690 | - | - |
| | OPSRP PENSION | 214 | 5,111 | 5,507 | 8,133 | 7,712 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 3,713 | 4,001 | 4,430 | 4,631 | - | - |
| | WORKERS' COMPENSATION | 231 | 141 | 145 | 646 | 319 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 161 | 219 | 268 | 242 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 4,360 | 4,624 | - | - | - | - |
| | Subtotal - Veneta Elementary | | 91,553 | 97,101 | 104,515 | 107,362 | - | - |
| 2512120616000000 | LICENSED SALARIES | 111 | 75,059 | 77,986 | 81,105 | 83,944 | - | - |
| | SUBSTITUTES-LICENSED | 121 | - | - | 1,516 | - | - | - |
| | PERS PENSION | 211 | - | - | 267 | - | - | - |
| | PERS IAP | 212 | 4,504 | 4,679 | 4,866 | 5,037 | - | - |
| | PERS UAL | 213 | 6,830 | 6,967 | 7,808 | 7,891 | - | - |
| | OPSRP PENSION | 214 | 7,904 | 8,212 | 11,695 | 10,694 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 5,742 | 5,966 | 6,321 | 6,422 | - | - |
| | WORKERS' COMPENSATION | 231 | 210 | 209 | 916 | 434 | - | - |
| | LICENSED INSURANCE | 241 | 22,200 | 22,500 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | - | 900 | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 249 | 326 | 382 | 336 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 6,135 | 6,387 | - | - | - | - |
| | Subtotal - Elmira High School | | 128,832 | 134,132 | 138,876 | 139,358 | - | - |
| | TOTAL GUIDANCE SERVICES | | 340,578 | 360,515 | 382,267 | 386,078 | - | - |
| 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 | - | - | - | - | - |
| | LICENSED INSURANCE | 241 | 3,768 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 80 | - | - | - | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|--------------------------------------|-------------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| | GRANT INDIRECT CHARGES | 690 | 1,698 | - | - | - | - | - |
| TOTAL OTHER GUIDINACE SERVICE | | | 35,658 | - | - | - | - | - |
| 2512130000000000 | OTHER GEN PROF, TECH SERV | 390 | - | - | 20,000 | - | - | - |
| TOTAL HEALTH SERVICES | | | - | - | 20,000 | - | - | - |
| 2512134000000000 | OTHER GEN PROF, TECH SERV | 390 | 4,883 | 1,713 | - | 20,000 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 244 | 86 | - | - | - | - |
| TOTAL NURSE SERVICES | | | 5,127 | 1,798 | - | 20,000 | - | - |
| 2512210000000000 | ADMINISTRATORS | 113 | 63,934 | 66,427 | 69,084 | 71,502 | - | - |
| | PERS IAP | 212 | 3,836 | 3,986 | 4,145 | 4,290 | - | - |
| | PERS UAL | 213 | 5,818 | 5,956 | 6,528 | 6,721 | - | - |
| | OPSRP PENSION | 214 | 6,732 | 6,995 | 9,962 | 9,109 | - | - |
| | SOCIAL SECURITY ADM | 220 | 4,893 | 5,085 | 5,285 | 5,470 | - | - |
| | WORKERS COMPENSATION | 231 | 176 | 175 | 764 | 368 | - | - |
| | DEFERRED COMP ER | 242 | 1,800 | 1,800 | 1,800 | 1,800 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 176 | 264 | 319 | 286 | - | - |
| | ADMIN INSURANCE | 249 | 13,853 | 14,040 | 14,414 | 14,789 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 5,061 | 5,236 | - | - | - | - |
| TOTAL SUPPORT SERVICES | | | 106,279 | 109,963 | 112,301 | 114,335 | - | - |
| 2512240000000000 | SUBSTITUTES LICENSE | 121 | 1,238 | 561 | - | - | - | - |
| | PERS PENSION | 211 | 110 | 37 | - | - | - | - |
| | PERS IAP | 212 | - | 34 | - | - | - | - |
| | PERS UAL | 213 | 113 | 51 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 30 | - | - | - | - |
| | SOCIAL SECURITY ADM | 220 | 95 | 42 | - | - | - | - |
| | WORKERS COMP | 231 | 4 | 2 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 3 | 2 | - | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | 1,264 | 35,898 | 10,000 | 10,000 | - | - |
| | TRAVEL | 340 | 180 | - | - | - | - | - |
| | SUPPLIES AND MATERIAL | 410 | 190 | 423 | - | - | - | - |
| | COMPUTER SOFTWARE | 470 | 1,610 | - | - | - | - | - |
| | DUES & FEES | 640 | - | 1,659 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 240 | 1,937 | - | - | - | - |
| Subtotal - Distict Wide | | | 5,047 | 40,675 | 10,000 | 10,000 | - | - |
| 2512240616000000 | EXTRA DUTY SALARY | 130 | - | 42 | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------------------|-------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PERS IAP | 212 | - | 3 | - | - | - | - |
| | PERS UAL | 213 | - | 4 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 4 | - | - | - | - |
| | SOCIAL SECURITY ADM | 220 | - | 3 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 3 | - | - | - | - |
| Subtotal - Elmira High School | | | - | 59 | - | - | - | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | | 5,047 | 40,734 | 10,000 | 10,000 | - | - |
| 2512410179000000 | SUPPLIES AND MATERI | 410 | - | - | 6,121 | 19,674 | - | - |
| Subtotal - Elmira Elementary School | | | - | - | 6,121 | 19,674 | - | - |
| 2512410346000000 | SUPPLIES AND MATERI | 410 | - | - | 6,121 | 19,674 | - | - |
| Subtotal - Veneta Elementary School | | | - | - | 6,121 | 19,674 | - | - |
| TOTAL ELEMENTARY OFFICE OF THE PRINCIPLE SERVICES | | | - | - | 12,242 | 39,348 | - | - |
| 2512410182000000 | SUPPLIES AND MATERI | 410 | - | - | 6,121 | 19,674 | - | - |
| TOTAL MS OFFICE OF THE PRINCIPLE SERVICES | | | - | - | 6,121 | 19,674 | - | - |
| 2512410616000000 | SUPPLIES AND MATERI | 410 | - | - | 6,121 | 19,674 | - | - |
| TOTAL HS OFFICE OF THE PRINCIPLE SERVICES | | | - | - | 6,121 | 19,674 | - | - |
| 2512540000000000 | ADMINISTRATORS | 113 | 26,639 | 27,678 | 28,785 | 29,793 | - | - |
| | PERS IAP | 212 | 1,598 | 1,661 | 1,727 | 1,788 | - | - |
| | PERS UAL | 213 | 2,424 | 2,482 | 2,720 | 2,801 | - | - |
| | OPSRP PENSION | 214 | 2,805 | 2,915 | 4,151 | 3,796 | - | - |
| | SOCIAL SECURITY ADM | 220 | 2,039 | 2,119 | 2,202 | 2,279 | - | - |
| | WORKERS COMPENSATION | 231 | 73 | 73 | 318 | 152 | - | - |
| | DEFERRED COMP ER | 242 | 750 | 750 | 750 | 750 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 73 | 110 | 133 | 119 | - | - |
| | ADMIN INSURANCE | 249 | 5,772 | 5,850 | 6,006 | 6,162 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 2,109 | 2,182 | - | - | - | - |
| TOTAL OPERATIONS/MAINT PLANT | | | 44,283 | 45,819 | 46,792 | 47,640 | - | - |
| 2512620000000000 | ADMINISTRATORS | 113 | 15,983 | 16,607 | 17,271 | 17,876 | - | - |
| | PERS IAP | 212 | 959 | 996 | 1,036 | 1,073 | - | - |
| | PERS UAL | 213 | 1,454 | 1,489 | 1,632 | 1,680 | - | - |
| | OPSRP PENSION | 214 | 1,683 | 1,749 | 2,490 | 2,277 | - | - |
| | SOCIAL SECURITY ADM | 220 | 1,223 | 1,271 | 1,321 | 1,367 | - | - |
| | WORKERS COMPENSATION | 231 | 44 | 44 | 191 | 92 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | DEFERRED COMP ER | 242 | 450 | 450 | 450 | 450 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 44 | 66 | 80 | 72 | - | - |
| | ADMIN INSURANCE | 249 | 3,463 | 3,510 | 3,604 | 3,697 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,265 | 1,309 | - | - | - | - |
| TOTAL PLAN RESEARCH DEVELOP E | | | 26,570 | 27,491 | 28,075 | 28,584 | - | - |
| 2512630000000000 | OTHER INST, PROF & | 319 | 4,829 | 2,236 | 10,000 | 10,000 | - | - |
| | GRANT INDIRECT | 690 | 241 | 112 | - | - | - | - |
| TOTAL INFORMATION SERVICES | | | 5,070 | 2,348 | 10,000 | 10,000 | - | - |
| 2512640000000000 | SUPPLIES AND MATERIAL | 410 | 2,651 | 30 | - | 1,000 | - | - |
| | DUES & FEES | 640 | - | 945 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 133 | 49 | - | - | - | - |
| TOTAL STAFF SERVICES | | | 2,783 | 1,024 | - | 1,000 | - | - |
| 2512660000000000 | CLASSIFIED SALARIES | 112 | 21,954 | 24,971 | 26,556 | 28,281 | - | - |
| | PERS IAP | 212 | 1,270 | 1,443 | 1,529 | 1,628 | - | - |
| | PERS UAL | 213 | 1,998 | 2,230 | 2,510 | 2,658 | - | - |
| | OPSRP PENSION | 214 | 2,228 | 2,532 | 3,674 | 3,457 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,680 | 1,910 | 2,032 | 2,164 | - | - |
| | WORKERS' COMPENSATION | 231 | 68 | 73 | 290 | 150 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 73 | 105 | 123 | 113 | - | - |
| | CLASSIFIED INSURANCE | 245 | 20,520 | 20,820 | 21,120 | 21,420 | - | - |
| | COMPUTER SOFTWARE | 470 | 60,474 | 60,067 | 85,000 | 10,000 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 5,513 | 5,708 | - | - | - | - |
| Subtotal - District Wide Technology | | | 115,777 | 119,859 | 142,834 | 69,871 | - | - |
| 2512664000000000 | DATA PROCESS | 386 | 7,587 | 9,096 | - | 10,000 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 379 | 455 | - | - | - | - |
| Subtotal - Operation Services | | | 7,966 | 9,550 | - | 10,000 | - | - |
| TOTAL TECHNOLOGY SERVICES | | | 123,744 | 129,409 | 142,834 | 79,871 | - | - |
| 2513300000000000 | CONFIDENTIAL | 114 | 42,549 | 49,012 | 52,758 | 54,605 | - | - |
| | PERS IAP | 212 | 2,553 | 2,941 | 3,166 | 3,276 | - | - |
| | PERS UAL | 213 | 3,872 | 4,387 | 4,986 | 5,133 | - | - |
| | OPSRP PENSION | 214 | 4,480 | 5,161 | 7,608 | 6,957 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 3,255 | 3,749 | 4,036 | 4,177 | - | - |
| | WORKERS' COMPENSATION | 231 | 123 | 137 | 591 | 290 | - | - |
| | LINCENSED INSURANCE | 241 | 16,694 | 16,373 | 24,000 | 24,648 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------|-------------------------------|-----|------------------|------------------|------------------|------------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | DEFERRED COMP ER | 242 | - | - | 600 | 600 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 128 | 200 | 244 | 218 | - | - |
| | ADMIN INSURANCE | 249 | 6,394 | 5,077 | - | - | - | - |
| | OTHER NON INSTRU PROF TECH | 389 | 2,250 | - | - | - | - | - |
| | OTHER INST, PROF& | 319 | - | 100 | - | - | - | - |
| | FUEL | 326 | - | 9 | - | - | - | - |
| | REIMBURSABLE STUDENT | 331 | - | 14 | - | - | - | - |
| | POSTAGE | 353 | - | 148 | - | - | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 14,664 | 16,485 | 15,000 | 16,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,265 | 5,266 | 3,000 | 3,000 | - | - |
| | NON CONSUMABLE ITEMS | 460 | 1,169 | - | 4,000 | 4,000 | - | - |
| | DUES & FEES | 640 | - | 10 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 4,970 | 5,453 | - | - | - | - |
| Subtotal - District Wide | | | 104,367 | 114,523 | 119,989 | 122,904 | - | - |
| 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 | | | 105,098 | 114,523 | 119,989 | 122,904 | - | - |
| TOTAL SIA REQUIREMENTS | | | 1,301,147 | 1,359,894 | 1,355,516 | 1,392,112 | - | - |
| MINFULLNESS ZEN | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2522649000000000 | NON CONSUMBABLES | 460 | 4,727 | 273 | - | - | - | - |
| TOTAL OTHER STAFF SERVICVES | | | 4,727 | 273 | - | - | - | - |
| TOTAL MINFULLNESS ZEN REQUIREMENTS | | | 4,727 | 273 | - | - | - | - |
| EARLY INDICATOR | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2532230000000000 | DATA PROCESS | 386 | 3,470 | 2,025 | 3,788 | 4,000 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 132 | - | 141 | - | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|---------------------------------------------------|-------------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| TOTAL ELEMENTARY PROGRAMS | | | 3,602 | 2,025 | 3,929 | 4,000 | - | - |
| 2532664000000000 | DATA PROCESS | 386 | 3,470 | 1,904 | - | - | - | - |
| TOTAL OPERATIONS SERVICES | | | 3,470 | 1,904 | - | - | - | - |
| TOTAL EARLY INDICATOR GRANT REQUIREMENTS | | | 3,602 | 3,929 | 3,929 | 4,000 | - | - |
| SUMMER ENRICHMENT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2541410000000000 | OTHER GEN PROF, TEC | 390 | - | - | - | 20,000 | - | - |
| TOTAL ELEMENTARY SUMMER SCHOOL PROGRAMS | | | - | - | - | 20,000 | - | - |
| 2542550500000000 | FUEL | 326 | - | - | - | 6,000 | - | - |
| | REIMBURSABEL STUDENT | 331 | - | - | - | 49,000 | - | - |
| TOTAL STUDENT TRANSPORTATION | | | - | - | - | 55,000 | - | - |
| 2543100501000000 | OTHER GEN PROF, TEC | 390 | - | - | - | 5,000 | - | - |
| TOTAL FOOD SERVICES | | | - | - | - | 5,000 | - | - |
| TOTAL SUMMER ENRICHMENT GRANT REQUIREMENTS | | | - | - | - | 80,000 | - | - |
| MENSTRUAL DIGNITY GRANT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2552541000000000 | CONFIDENTIAL | 114 | - | 781 | - | - | - | - |
| | PERS IAP | 212 | - | 47 | - | - | - | - |
| | PERS UAL | 213 | - | 70 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 82 | - | - | - | - |
| | SOCIAL SECURITY ADM | 220 | - | 60 | - | - | - | - |
| | WORKERS COMPENSATION | 231 | - | 16 | - | - | - | - |
| | LICENSED INSURANCE | 241 | - | 192 | - | - | - | - |
| | DEFERRED COMP ER | 242 | - | 6 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 3 | - | - | - | - |
| | ADMIN INSURANCE | 249 | - | 66 | - | - | - | - |
| TOTAL SERVICE AREA DIRECTION | | | - | 1,322 | - | - | - | - |
| 2552542000000000 | SUPPLIES AND MATERIALS | 410 | 1,304 | 3,114 | - | 2,000 | - | - |
| | NON-CONSUMABLES | 460 | 4,814 | - | 7,000 | 5,000 | - | - |
| TOTAL CARE AND UPKEEP OF BUILDINGS | | | 6,118 | 3,114 | 7,000 | 7,000 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-----------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| TOTAL MENSTRUAL DIGNITY GRANT | | | 6,118 | 4,436 | 7,000 | 7,000 | - | - |
| SPECIAL EDUCATION STIPENDS GRANT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2571250428320000 | EXTRA DUTY SALARY | 130 | - | 18,280 | - | - | - | - |
| TOTAL SPECIAL EDUCATION | | | - | 18,280 | - | - | - | - |
| TOTAL SPECIAL EDUCATION STIPENDS GRANT | | | - | 18,280 | - | - | - | - |
| TITLE I-A | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2621272450000000 | LICENSED SALARIES | 111 | 178,681 | 23,431 | 79,474 | 68,877 | - | - |
| | CLASSIFIED SALARIES | 112 | 135,564 | 165,599 | 182,100 | 140,699 | - | - |
| | SUBSTITUTES-LICENSED | 121 | 868 | 636 | 1,083 | - | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 4,421 | 6,255 | 5,258 | 3,176 | - | - |
| | PERS PENSION | 211 | 12,940 | 85 | - | 5,398 | - | - |
| | PERS IAP | 212 | 11,104 | 11,167 | 15,257 | 10,245 | - | - |
| | PERS UAL | 213 | 29,276 | 17,519 | 25,318 | 19,998 | - | - |
| | OPSRP PENSION | 214 | 18,585 | 19,938 | 37,582 | 22,158 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 23,969 | 14,134 | 20,495 | 16,275 | - | - |
| | WORKERS' COMPENSATION | 231 | 955 | 584 | 2,958 | 1,128 | - | - |
| | LICENSED INSURANCE | 241 | 42,525 | 7,154 | 23,100 | 24,316 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 439 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 845 | 821 | 1,238 | 851 | - | - |
| | CLASSIFIED INSURANCE | 245 | 114,262 | 137,325 | 139,392 | 79,254 | - | - |
| | OTHER NON-INSTR PRO. | 389 | - | 2,000 | - | - | - | - |
| | SUPPLIES | 410 | - | 1,820 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 20,090 | 14,705 | 19,230 | 6,828 | - | - |
| TOTAL TITLE I | | | 594,084 | 423,173 | 553,385 | 399,642 | - | - |
| 2621410000000000 | SUPPLIES AND MATERIALS | 410 | 6,701 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 235 | - | - | - | - | - |
| TOTAL INTERMEDIATE | | | 6,936 | - | - | - | - | - |
| 2621410045000000 | ADDITIONAL SALARY | 130 | - | - | 20,000 | 20,000 | - | - |
| | PERS PENSION | 211 | - | - | 3,520 | 3,184 | - | - |
| | PERS IAP | 212 | - | - | 1,200 | 1,200 | - | - |
| | PERS UAL | 213 | - | - | 1,890 | 1,880 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | - | 1,530 | 1,530 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------|----------------------------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | WORKERS' COMPENSATION | 231 | - | - | 218 | 100 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | - | 92 | 80 | - | - |
| | SUPPLIES | 410 | | 197 | | - | | |
| | GRANT INDIRECT CHARGES | 690 | - | 7 | 1,024 | 576 | - | - |
| | TOTAL ELEMENTARY SUMMER PROGRAMS | | - | 204 | 29,474 | 28,550 | - | - |
| 2622110450000000 | SUPPLIES AND MATERIALS | 410 | 166 | 495 | - | 500 | - | - |
| | NON-CONSUMABLE | 460 | 120 | - | - | - | - | - |
| | DUES & FEES | 640 | - | 90 | | 100 | | |
| | GRANT INDIRECT CHARGES | 690 | 10 | 21 | - | 30 | - | - |
| | TOTAL ATTENDANCE & SOCIAL WORK SERVICES | | 296 | 606 | - | 630 | - | - |
| 2622410450000000 | ADMINISTRATORS | 113 | - | 9,503 | - | - | - | - |
| | PERS IAP | 212 | | 570 | | - | | |
| | PERS UAL | 213 | - | 852 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 1,001 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 720 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 25 | - | - | - | - |
| | DEFERRED COMP ER | 242 | | 60 | | - | | |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | | 38 | | - | | |
| | ADMIN INSURANCE | 249 | | 2,169 | | - | | |
| | GRANT INDIRECT CHARGES | 690 | - | 538 | - | - | - | - |
| | TOTAL OFFICE OF THE PRINCIPAL | | - | 15,476 | - | - | - | - |
| 2623300450000000 | ADDITIONAL SALARY | 130 | 890 | 646 | - | - | - | - |
| | PERS PENSION | 211 | 28 | 43 | - | - | - | - |
| | PERS IAP | 212 | 39 | 19 | - | - | - | - |
| | PERS UAL | 213 | 81 | 58 | - | - | - | - |
| | OPSRP PENSION | 214 | 68 | 34 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 67 | 49 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 3 | 2 | - | - | - | - |
| | PFMLI | 243 | 3 | 3 | - | - | - | - |
| | SUPPLIES & MATERIALS | 410 | 2,089 | 1,669 | - | 2,000 | - | - |
| | GRANT INDIRECT CHA | 690 | 114 | 91 | - | 77 | - | - |
| | TOTAL COMMUNITY SERVICES | | 3,382 | 2,614 | - | 2,077 | - | - |
| | TOTAL TITLE I REQUIREMENTS | | 604,698 | 442,073 | 582,859 | 430,899 | - | - |

WELLNESS FUND

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-----------------------------|---------------------------------------------|-----|---------------|---------------|----------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| REQUIREMENTS | | | | | | | | |
| 2642649000000000 | ADDITIONAL SALARY | 130 | 3,207 | 3,200 | 5,000 | 5,000 | - | - |
| | PERS PENSION | 211 | 161 | 134 | 880 | 796 | - | - |
| | PERS IAP | 212 | 119 | 132 | 300 | 300 | - | - |
| | PERS UAL | 213 | 291 | 286 | 473 | 470 | - | - |
| | OPSRP PENSION | 214 | 209 | 232 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 241 | 236 | 383 | 383 | - | - |
| | WORKERS' COMPENSATION | 231 | 9 | 9 | 55 | 25 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 10 | 14 | 22 | 20 | - | - |
| | OTHER INST, PROF & TECH | 319 | - | 95 | - | - | - | - |
| | RENTALS | 324 | - | 450 | - | - | - | - |
| | DATA PROCESS | 386 | - | 4,004 | - | 4,000 | - | - |
| | OTHER NON-INSTR PR | 389 | 4,164 | 5,285 | - | 5,000 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 6,413 | 8,156 | 11,187 | 8,761 | - | - |
| | NON CONSUMABLES | 460 | - | 277 | - | - | - | - |
| | TOTAL OTHER STAFF SERVICES | | 14,825 | 22,508 | 18,300 | 24,755 | - | - |
| 2642690000000000 | DATA PROCESS | 386 | 5,465 | 1,943 | 6,700 | 6,700 | - | - |
| | TOTAL OTHER SUPPORT SERVICES-CENTRAL | | 5,465 | 1,943 | 6,700 | 6,700 | - | - |
| | TOTAL WELLNESS GRANT REQUIREMENTS | | 20,291 | 24,451 | 25,000 | 31,455 | - | - |
| EARLY LITERACY GRANT | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2681111000000000 | INSTRUCTIONAL SERVICES | 311 | - | - | 103,136 | - | - | - |
| | TRAVEL | 340 | - | 190 | - | - | - | - |
| | TEXTBOOKS | 420 | 20,936 | 3,415 | - | - | - | - |
| | NON CONSUMABLES | 460 | - | 3,965 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,035 | 371 | 3,716 | - | - | - |
| | TOTAL ELEMENTARY PROGRAMS | | 21,971 | 7,941 | 106,852 | - | - | - |
| 2681270000000000 | LICENSED SALARIES | 111 | - | 61,360 | 63,815 | 65,409 | - | - |
| | EXTRA DUTY SALARY | 130 | - | 861 | - | - | - | - |
| | PERS PENSION | 211 | - | 8,319 | 11,231 | 5,117 | - | - |
| | PERS IAP | 212 | - | - | - | 1,996 | - | - |
| | PERS UAL | 213 | - | 5,560 | 6,030 | 6,148 | - | - |
| | OPSRP PENSION | 214 | - | - | - | 4,238 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 4,676 | 4,882 | 5,004 | - | - |
| | WORKERS' COMPENSATION | 231 | - | 166 | 707 | 339 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------|-------------------------------|-----|---------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | LICENSED INSURANCE | 241 | - | 22,475 | 23,100 | 23,084 | - | - |
| | DEFERRED COMP ER | 242 | - | - | - | 461 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 260 | 295 | 262 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 1,168 | - | - | 59 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 58 | 4,106 | 3,962 | - | - | - |
| TOTAL EDUCATIONALLY DISADVANTAGED | | | 1,226 | 107,782 | 114,022 | 112,117 | - | - |
| 2682240000000000 | EXTRA DUTY SALARY | 130 | - | 40,000 | - | - | - | - |
| | PERS PENSION | 211 | - | 1,337 | - | - | - | - |
| | PERS IAP | 212 | - | 2,152 | - | - | - | - |
| | PERS UAL | 213 | - | 3,415 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 2,988 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 2,912 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 107 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 134 | - | - | - | - |
| | INST PROGRAM IMP SERVICES | 312 | 27,284 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,364 | 2,652 | - | - | - | - |
| TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | | | 28,648 | 55,697 | - | - | - | - |
| TOTAL EARLY LITERACY GRANT REQUIREMENTS | | | 51,845 | 171,420 | 220,874 | 112,117 | - | - |
| WLC TITLE | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2691288128000000 | CHARTER SCHOOL PAYMENTS | 360 | - | - | 193,051 | 193,051 | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | - | 6,949 | 6,949 | - | - |
| TOTAL CHARTER SCHOOLS | | | - | - | 200,000 | 200,000 | - | - |
| TOTAL WLC GRANT REQUIREMENTS | | | - | - | 200,000 | 200,000 | - | - |
| TITLE IV | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2701111000000000 | CLASSIFIED SALARIES | 112 | 8,448 | - | - | - | - | - |
| | ADDITIONAL SALARY | 130 | - | - | - | 18,728 | - | - |
| | PERS PENSION | 211 | - | - | - | 2,981 | - | - |
| | PERS IAP | 212 | 507 | - | - | 1,124 | - | - |
| | PERS UAL | 213 | 769 | - | - | 1,760 | - | - |
| | OPSRP PENSION | 214 | 890 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 624 | - | - | 1,433 | - | - |
| | WORKERS' COMPENSATION | 231 | 28 | - | - | 94 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------------|---------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | PFMLI | 243 | 27 | - | - | 75 | - | - |
| | CLASSIFIED INSURANCE | 245 | 10,717 | - | - | - | - | - |
| | INSTRUCTION SERVICE | 311 | 5,600 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 22,000 | - | - | - |
| | NON-CONSUMABLE ITEM | 460 | - | - | 4,000 | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 552 | - | 936 | - | - | - |
| TOTAL ELEMENTARY PROGRAMS | | | 28,160 | - | 26,936 | 26,195 | - | - |
| 2701113179000000 | INSTRUCTION SERVICE | 311 | - | 4,200 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 84 | - | - | - | - |
| TOTAL ELMIRA ELEMENTARY EXTRACURRICULAR | | | - | 4,284 | - | - | - | - |
| 2701113346000000 | INSTRUCTION SERVICE | 311 | - | 4,200 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 84 | - | - | - | - |
| TOTAL VENETA ELEMENTARY EXTRACURRICULAR | | | - | 4,284 | - | - | - | - |
| 2701121182000000 | NON-CONSUMABLE ITEM | 460 | - | - | 5,000 | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | - | 180 | - | - | - |
| TOTAL MIDDLE SCHOOL PROGRAMS | | | - | - | 5,180 | - | - | - |
| 2701131616000000 | NON-CONSUMABLE ITEM | 460 | - | - | 3,225 | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | - | 116 | - | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | - | - | 3,341 | - | - | - |
| 2701272000000000 | LICENSED SALARIES | 111 | - | 14,842 | - | - | - | - |
| | PERS IAP | 212 | - | 891 | - | - | - | - |
| | PERS UAL | 213 | - | 1,326 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 1,563 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 1,135 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 40 | - | - | - | - |
| | LICENSED INSURANCE | 241 | - | 4,532 | - | - | - | - |
| | PFMLI | 243 | - | 62 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 488 | - | - | - | - |
| TOTAL TITLE I ELEMENTARY | | | - | 24,877 | - | - | - | - |
| 2701410000000000 | CLASSIFIED SALARIES | 112 | 3,250 | - | - | - | - | - |
| | ADMINISTRATORS | 113 | 6,515 | - | - | - | - | - |
| | PERS IAP | 212 | 586 | - | - | - | - | - |
| | PERS UAL | 213 | 889 | - | - | - | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|-------------------------------------------------|-------------------------------|-----|------------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| | OPSRP PENSION | 214 | 1,028 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 747 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 28 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 11 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 261 | - | - | - | - | - |
| TOTAL INTERMEDIATE | | | 13,314 | - | - | - | - | - |
| 2702115000000000 | COMMUNICATION | 350 | 3,946 | - | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 79 | - | - | - | - | - |
| TOTAL STUDENT SAFETY | | | 4,024 | - | - | - | - | - |
| 2703300450000000 | EXTRA DUTY SALARY | 130 | - | 137 | - | - | - | - |
| | PERS IAP | 212 | - | 8 | - | - | - | - |
| | PERS UAL | 213 | - | 12 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 14 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 10 | - | - | - | - |
| | PFMLI | 243 | - | 1 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 4 | - | - | - | - |
| TOTAL COMMUNITY SERVICES | | | - | 187 | - | - | - | - |
| TOTAL TITLE IV REQUIREMENTS | | | 45,499 | 33,632 | 35,457 | 26,195 | - | - |
| | | | PERKINS | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2711131616000000 | SUPPLIES AND MATERIALS | 410 | - | 5,160 | - | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 4,859 | 13,173 | 10,000 | 10,000 | - | - |
| | DEPRECIABLE EQUIPMENT | 540 | - | - | - | - | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | 4,859 | 18,333 | 10,000 | 10,000 | - | - |
| TOTAL PERKINS GRANT REQUIREMENTS | | | 4,859 | 18,333 | 10,000 | 10,000 | - | - |
| | | | CAREER PATHWAYS | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2731131616000000 | NON-CONSUMABLE ITEMS | 460 | - | - | 2,000 | 2,000 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | - | - | 2,000 | 2,000 | - | - |
| TOTAL CAREER PATHWAYS GRANT REQUIREMENTS | | | - | - | 2,000 | 2,000 | - | - |
| | | | MEASURE 98 | | | | | |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|--------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| REQUIREMENTS | | | | | | | | |
| 2891131616000000 | LICENSED SALARIES | 111 | 59,665 | 65,770 | 69,830 | 74,951 | - | - |
| | SUBSTITUTES-LICENSE | 121 | 413 | 1,589 | 2,166 | 2,321 | - | - |
| | PERS PENSION | 211 | 55 | 28 | - | - | - | - |
| | PERS IAP | 212 | 3,580 | 3,946 | 4,190 | 4,497 | - | - |
| | PERS UAL | 213 | 5,467 | 6,019 | 6,804 | 7,263 | - | - |
| | OPSRP PENSION | 214 | 6,283 | 7,071 | 10,382 | 9,844 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 4,596 | 4,992 | 5,508 | 5,911 | - | - |
| | WORKERS' COMPENSATION | 231 | 172 | 184 | 841 | 449 | - | - |
| | LICENSED INSURANCE | 241 | 22,175 | 24,350 | 23,100 | 23,700 | - | - |
| | DEFERRED COMP ER | 242 | - | - | 900 | 900 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 199 | 281 | 333 | 309 | - | - |
| | REPAIRS | 322 | - | 361 | - | - | - | - |
| | FUEL | 326 | 60 | 89 | - | - | - | - |
| | REIMBURSABLE STUDENT | 331 | 149 | 300 | - | - | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 75 | 50 | 5,161 | 3,644 | - | - |
| | SUPPLIES AND MATERIALS | 410 | 4,039 | 24,464 | 18,264 | 27,185 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 277 | 6,157 | - | 1,500 | - | - |
| | DUES & FEES | 640 | 5,600 | 3,000 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 3,948 | 5,351 | 6,636 | 8,123 | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | 116,752 | 154,003 | 154,115 | 170,597 | - | - |
| 2891283616000000 | LICENSED SALARIES | 111 | 39,371 | 32,725 | 8,509 | - | - | - |
| | EXTRA DUTY | 130 | 4,144 | 2,583 | 2,687 | - | - | - |
| | PERS PENSION | 211 | 5,818 | 4,774 | 1,970 | - | - | - |
| | PERS IAP | 212 | 2,611 | - | - | - | - | - |
| | PERS UAL | 213 | 3,960 | 3,191 | 1,058 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 3,329 | 2,732 | 856 | - | - | - |
| | WORKERS' COMPENSATION | 231 | 121 | 95 | 124 | - | - | - |
| | LICENSED INSURANCE | 241 | 11,100 | 257 | - | - | - | - |
| | DEFERRED COMP ER | 242 | 450 | 900 | 90 | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 144 | 149 | 52 | - | - | - |
| | COMPUTER SOFTWARE | 470 | - | 12,938 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 2,487 | 1,949 | 690 | - | - | - |
| TOTAL DISTRICT ALTERNATIVE PROGRAMS | | | 73,535 | 62,293 | 16,036 | - | - | - |
| 2892120616000000 | SUPPLIES AND MATERIALS | 410 | - | - | 3,350 | 7,392 | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | - | 144 | 389 | - | - |
| TOTAL GUIDANCE SERVICES | | | - | - | 3,494 | 7,781 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-----------------------------------|-------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| 2892124182000000 | LICENSED SALARIES | 111 | 11,085 | 11,517 | 11,978 | 12,392 | - | - |
| | PERS PENSION | 211 | 1,482 | 1,540 | 2,108 | 1,973 | - | - |
| | PERS IAP | 212 | 228 | - | - | - | - | - |
| | PERS UAL | 213 | 1,009 | 1,029 | 1,132 | 1,165 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 842 | 874 | 916 | 948 | - | - |
| | WORKERS' COMPENSATION | 231 | 31 | 31 | 134 | 63 | - | - |
| | LICENSED INSURANCE | 241 | 3,699 | 3,748 | 3,848 | 3,946 | - | - |
| | DEFERRED COMP ER | 242 | 150 | 150 | 150 | 150 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 36 | 48 | 55 | 50 | - | - |
| | OTHER INST, PROF & TECH | 319 | - | - | 2,500 | 2,500 | - | - |
| | OTHER GEN PROF, TECH SRVS | 390 | 600 | 700 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | - | - | 3,600 | 3,600 | - | - |
| | GRANT INDIRECT CHARGES | 690 | 671 | 707 | 1,189 | 1,339 | - | - |
| TOTAL INFORMATION SERVICES | | | 19,832 | 20,345 | 27,610 | 28,126 | - | - |
| 2892124616000000 | LICENSED SALARIES | 111 | 55,451 | 57,614 | 59,918 | 62,022 | - | - |
| | CLASSIFIED SALARIES | 112 | 7,713 | 16,563 | 8,858 | 7,034 | - | - |
| | PERS PENSION | 211 | 7,414 | 7,703 | 10,546 | 9,873 | - | - |
| | PERS IAP | 212 | 1,632 | 983 | 512 | 408 | - | - |
| | PERS UAL | 213 | 5,810 | 6,632 | 6,499 | 6,491 | - | - |
| | OPSRP PENSION | 214 | 867 | 1,725 | 1,230 | 867 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 4,853 | 5,640 | 5,261 | 5,284 | - | - |
| | WORKERS' COMPENSATION | 231 | 185 | 205 | 764 | 359 | - | - |
| | LICENSED INSURANCE | 241 | 18,501 | 18,752 | 19,251 | 19,755 | - | - |
| | DEFERRED COMP ER | 242 | 750 | 750 | 750 | 750 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 210 | 307 | 318 | 277 | - | - |
| | CLASSIFIED INSURANCE | 245 | - | 13,165 | 6,689 | 5,355 | - | - |
| | INST PROGRAM IMP S | 312 | 1,200 | - | 4,000 | 4,000 | - | - |
| | RENTASL | 324 | - | 1,922 | - | - | - | - |
| | FUEL | 326 | 3 | 4 | - | - | - | - |
| | REIMBURSABLE STUDENT TRAN | 331 | 32 | 135 | - | - | - | - |
| | TRAVEL | 340 | 1,439 | - | - | - | - | - |
| | OTHER NON-INSTR PRO | 389 | 107 | - | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 9,130 | 7,865 | 2,500 | 2,500 | - | - |
| | TEXTBOOKS | 420 | - | 3,751 | - | - | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | 1,316 | 8,000 | 8,000 | - | - |
| | SOFTWARE | 470 | - | 1,361 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 4,035 | 5,270 | 6,079 | 6,648 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------------------|-------------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| TOTAL INFORMATION SERVICES | | | 119,332 | 151,661 | 141,175 | 139,623 | - | - |
| 2892660000000000 | COMPUTER SOFTWARE | 470 | - | - | 20,500 | 20,000 | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | - | 922 | 1,000 | - | - |
| TOTAL TECHNOLOGY SERVICES | | | - | - | 21,422 | 21,000 | - | - |
| 2893300000000000 | SUPPLIES AND MATERIALS | 410 | - | - | 2,500 | 2,500 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | - | - | 113 | 125 | - | - |
| TOTAL OTHER COMMUNITY SERVICES | | | - | - | 2,613 | 2,625 | - | - |
| TOTAL MEASURE 98 REQUIREMENTS | | | 329,451 | 388,301 | 366,465 | 369,752 | - | - |
| CONSTRUCTION EXCISE TAX | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2912542000000000 | IMPROVE OTHER THAN BUILD | 530 | 8,432 | - | 60,000 | 40,000 | - | - |
| TOTAL CARE AND UPKEEP OF BUILDINGS | | | 8,432 | - | 60,000 | 40,000 | - | - |
| 2912543700000000 | REPAIRS & MAINTENANCE | 322 | - | - | 60,000 | 40,000 | - | - |
| TOTAL CARE AND UPKEEP OF GROUNDS | | | - | - | 60,000 | 40,000 | - | - |
| 2914120000000000 | LAND ACQUISITION | 510 | - | 5,000 | 285,000 | 188,375 | - | - |
| TOTAL LAND ACQUISITION | | | - | 5,000 | 285,000 | 188,375 | - | - |
| TOTAL CONSTRUCTION EXCISE TAX REQUIREMENTS | | | 8,432 | 5,000 | 405,000 | 268,375 | - | - |
| TITLE II | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2931111450000000 | CLASSIFIED SALARIES | 112 | 21,721 | - | - | - | - | - |
| | SUBSTITUTES-CLASSIFIED | 122 | 5,315 | - | - | - | - | - |
| | ADDITIONAL SALARY | 130 | - | - | 39,700 | 38,506 | - | - |
| | PERS PENSION | 211 | 90 | - | 6,987 | 6,130 | - | - |
| | PERS IAP | 212 | 1,292 | - | 2,382 | 2,310 | - | - |
| | PERS UAL | 213 | 2,462 | - | 3,752 | 3,620 | - | - |
| | OPSRP PENSION | 214 | 2,752 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,068 | - | 3,037 | 2,946 | - | - |
| | WORKERS' COMPENSATION | 231 | 84 | - | 433 | 192 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 89 | - | 183 | 154 | - | - |
| | CLASSIFIED INSURANCE | 245 | 20,520 | - | - | - | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------|-------------------------------|-----|---------------|---------------|---------------|---------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | SUPPLIES AND MATERIALS | 410 | - | - | 2,100 | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | 1,962 | - | 2,175 | - | - | - |
| TOTAL ELEMENTARY PROGRAMS | | | 58,356 | - | 60,749 | 53,858 | - | - |
| 2931272179000000 | LICENSED SALARIES | 111 | - | 17,708 | - | - | - | - |
| | PERS IAP | 212 | - | 1,063 | - | - | - | - |
| | PERS UAL | 213 | - | 1,582 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 1,865 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 1,355 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 47 | - | - | - | - |
| | LICENSED INSURANCE | 241 | - | 5,407 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 74 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 1,048 | - | - | - | - |
| Subtotal - Elmira Elementary | | | - | 30,148 | - | - | - | - |
| 2931272346000000 | LICENSED SALARIES | 111 | - | 17,708 | - | - | - | - |
| | PERS IAP | 212 | - | 1,063 | - | - | - | - |
| | PERS UAL | 213 | - | 1,582 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 1,865 | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 1,355 | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 47 | - | - | - | - |
| | LICENSED INSURANCE | 241 | - | 5,407 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 74 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 1,048 | - | - | - | - |
| Subtotal - Elmira Elementary | | | - | 30,149 | - | - | - | - |
| TOTAL TITLE I PROGRAMS | | | - | 60,297 | - | - | - | - |
| 2933300450000000 | ADDITIONAL SALARY | 130 | - | 326 | - | - | - | - |
| | PERS IAP | 212 | - | 20 | - | - | - | - |
| | PERS UAL | 213 | - | 29 | - | - | - | - |
| | OPSRP PENSION | 214 | - | 34 | - | - | - | - |
| | SOCIAL SECURITY ADM | 220 | - | 25 | - | - | - | - |
| | WORKER'S COMPENSATION | 231 | - | 1 | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | - | 1 | - | - | - | - |
| | GRANT INDIRECT CHARGES | 690 | - | 16 | - | - | - | - |
| TOTAL COMMUNITY SERVICES | | | - | 452 | - | - | - | - |
| TOTAL TITLE II REQUIREMENTS | | | 58,356 | 60,749 | 60,749 | 53,858 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------|-------------------------------|-----|----------------|------------------|----------------|------------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| MISC. OTHER GRANTS | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2951131616012000 | CLASSIFIED SALARIES | 112 | 20,781 | - | - | - | - | - |
| | SUBSTITUTES CLASSIFIED | 122 | 219 | - | - | - | - | - |
| | PERS IAP | 212 | 690 | - | - | - | - | - |
| | PERS UAL | 213 | 1,911 | - | - | - | - | - |
| | OPSRP PENSION | 214 | 1,234 | - | - | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,607 | - | - | - | - | - |
| | WORKERS' COMPENSATION | 231 | 66 | - | - | - | - | - |
| | LICENSED INSURANCE | 241 | 23 | - | - | - | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 58 | - | - | - | - | - |
| | CLASSIFIED INSURANCE | 245 | 12,389 | - | - | - | - | - |
| | TRAVEL | 340 | 198 | - | - | - | - | - |
| TOTAL HIGH SCHOOL PROGRAMS | | | 39,175 | - | - | - | - | - |
| 2953300000000000 | SUBSTITUTES CLASSIFIED | 122 | - | - | - | - | - | - |
| | ADDITIONAL SALARY | 130 | 15,100 | 11,905 | 25,000 | 25,000 | - | - |
| | PERS IAP | 212 | 99 | 236 | 1,500 | 1,500 | - | - |
| | PERS UAL | 213 | 1,374 | 972 | 2,363 | 2,350 | - | - |
| | OPSRP PENSION | 214 | 708 | 414 | 3,605 | 3,185 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 1,151 | 825 | 1,913 | 1,913 | - | - |
| | WORKERS' COMPENSATION | 231 | 45 | 32 | 276 | 130 | - | - |
| | PAID FAMILY MEDIAL LEAVE INS. | 243 | 38 | 42 | 116 | 100 | - | - |
| | TRAVEL | 340 | 276 | 172 | - | - | - | - |
| | POSTAGE | 353 | - | 219 | - | - | - | - |
| | ADVERTISING | 354 | - | 80 | - | - | - | - |
| | SUPPLIES AND MATERIALS | 410 | 4,847 | 9,894 | 4,800 | 10,000 | - | - |
| | DUES & FEES | 640 | 10 | - | - | - | - | - |
| TOTAL COMMUNITY SERVICES | | | 23,648 | 24,791 | 39,573 | 44,178 | - | - |
| TOTAL OTHER GRANTS REQUIREMENTS | | | 62,823 | 24,791 | 39,573 | 44,178 | - | - |
| CHARTER SCHOOL | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2961288128000000 | CHARTER SCHOOL PAYMENTS | 360 | 800,857 | 1,000,190 | 925,048 | 1,052,492 | - | - |
| TOTAL CHARTER SCHOOLS | | | 800,857 | 1,000,190 | 925,048 | 1,052,492 | - | - |
| TOTAL CHARTER SCHOOL REQUIREMENTS | | | 800,857 | 1,000,190 | 925,048 | 1,052,492 | - | - |

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

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------------|---------------------------|-----|----------------|----------------|----------------|----------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| TECHNOLOGY RESERVE FUND | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2972660110000000 | INST, PROF, TECH SE | 310 | - | - | 77,000 | 77,000 | - | - |
| | REPAIRS AND MAINTANCE | 322 | - | - | 100,000 | 100,000 | - | - |
| | OTHER NON-INSTR PROF TECH | 389 | - | - | 20,000 | 20,000 | - | - |
| | NON-CONSUMABLE ITEM | 460 | 2,713 | 36,233 | 3,100 | 40,000 | - | - |
| | COMPUTER SOFTWARE | 470 | - | - | 20,000 | 20,000 | - | - |
| | COMPUTER HARDWARE | 480 | - | - | 20,000 | 20,000 | - | - |
| | TECHNOLOGY | 550 | - | - | 150,000 | 150,000 | - | - |
| TOTAL TECHNOLOGY SERVICES | | | 2,713 | 36,233 | 390,100 | 427,000 | - | - |
| 2976110110000000 | RESERVE IT IMPROVEMENTS | 816 | - | - | 518,156 | 489,005 | - | - |
| TOTAL OPERATING CONTINGENCY | | | - | - | 518,156 | 489,005 | - | - |
| TOTAL TECHNOLOGY RESERVE REQUIREMENTS | | | 2,713 | 36,233 | 908,256 | 916,005 | - | - |
| MAINTENANCE RESERVE FUND | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2982527616000000 | DUES & FEES | 640 | 5,171 | - | - | - | - | - |
| Subtotal Elmira High School | | | 5,171 | - | - | - | - | - |
| 2982572179000000 | REPAIRS & MAINTENANCE | 322 | 3,400 | - | - | - | - | - |
| Subtotal Elmira Elementary School | | | 3,400 | - | - | - | - | - |
| TOTAL PROPERTY ACCOUNTING SERVICES | | | 8,571 | - | - | - | - | - |
| 2982542700000000 | REPAIRS & MAINTENANCE | 322 | 236,710 | 78,199 | 300,000 | 300,000 | - | - |
| | RENTALS | 324 | 1,043 | - | - | - | - | - |
| | COMUNICATION | 350 | 3,511 | - | - | - | - | - |
| | OTHER NON-INSTR PROF | 389 | 7,884 | 897 | 100,000 | 100,000 | - | - |
| | NON-CONSUMABLE ITEMS | 460 | 2,930 | 3,368 | 275,000 | 275,000 | - | - |
| | IMPROVE OTHER THAN BUILD | 530 | - | - | 50,000 | - | - | - |
| | DEPRECIABLE EQUIPMENT | 540 | - | 17,465 | - | - | - | - |
| | OTHER CAPITAL OUTLAY | 590 | 13,048 | 30,000 | 50,000 | 50,000 | - | - |
| TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES | | | 265,124 | 129,929 | 775,000 | 725,000 | - | - |
| 2982543700000000 | REPAIRS & MAINTENANCE | 322 | - | 3,300 | 25,000 | 25,000 | - | - |
| | OTHER NON-INSTR PROF | 389 | - | - | 100,000 | 100,000 | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|----------------------------------------------------------|---------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| | DEPRECIABLE EQUIPMENT | 540 | - | - | 100,000 | 100,000 | - | - |
| TOTAL CARE AND UPKEEP OF GROUNDS | | | - | 3,300 | 225,000 | 225,000 | - | - |
| 2982544000000000 | REPAIRS & MAINTENANCE | 322 | 17,422 | - | - | - | - | - |
| TOTAL MAINTENANCE | | | 17,422 | - | - | - | - | - |
| 2982549700000000 | WATER AND SEWAGE | 327 | - | - | 625,000 | 625,000 | - | - |
| TOTAL OPERATING AND MAINTENANCE OF PLANT SERVICES | | | - | - | 625,000 | 625,000 | - | - |
| 2984120700000000 | LANE ACQUISITION | 510 | - | - | 350,000 | 350,000 | - | - |
| TOTAL SITE ACQUISITION | | | - | - | 350,000 | 350,000 | - | - |
| 2984150000000000 | BUILDING ACQUISITION | 520 | - | - | 650,000 | 650,000 | - | - |
| | DUES & FEES | 640 | 878 | - | - | - | - | - |
| TOTAL BUILDING ACQUISITION | | | 878 | - | 650,000 | 650,000 | - | - |
| 2985200700000000 | FUND MODIFICATIONS | 710 | 82,945 | - | - | - | - | - |
| TOTAL TRANSFER OF FUNDS | | | 82,945 | - | - | - | - | - |
| 2986110700000000 | PLANNED RESERVE | 810 | - | - | 414,358 | 511,993 | - | - |
| | RESERVE CAPITAL IMPROVEME | 813 | - | - | 215,000 | 250,000 | - | - |
| | RESERVE VEHICLE/EQUIP REP | 815 | - | - | 60,000 | 60,000 | - | - |
| TOTAL OPERATING CONTINGENCY | | | - | - | 689,358 | 821,993 | - | - |
| TOTAL DISTRICT MAINT. RESERVE REQUIREMENTS | | | 374,940 | 133,229 | 3,314,358 | 3,396,993 | - | - |
| EARLY RETIREMENT FUND | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 2991100000000000 | PERS UAL | 213 | - | - | 191,450 | 70,000 | - | - |
| TOTAL REGULAR PROGRAMS | | | - | - | 191,450 | 70,000 | - | - |
| 2992100000000000 | PERS UAL | 213 | - | - | 158,550 | 30,000 | - | - |
| TOTAL SUPPORT SERVICES | | | - | - | 158,550 | 30,000 | - | - |
| 2992700000000000 | RETIREMENT STIPENDS | 116 | 38,200 | 32,251 | 41,841 | 32,078 | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | 2,920 | 2,429 | 3,201 | 2,454 | - | - |
| | LIC. RETIREMENT HEALTH | 271 | 60,769 | 50,156 | - | - | - | - |
| | CLASS. RETIREMENT HEALTH | 275 | 21,922 | 24,042 | 143,968 | 104,958 | - | - |
| TOTAL SUPPLEMENTAL RETIREMENT PROGRAM | | | 123,811 | 108,878 | 189,010 | 139,490 | - | - |

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

| | | | 2023/2024 Actual | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|-------------------------------------------------|--------------------------|-----|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| 2996110000000000 | RESERVE PERS LIABILITY | 811 | - | - | 490,000 | 580,000 | - | - |
| | RESERVE EARLY RETIREMENT | 814 | - | - | 1,051,576 | 1,399,121 | - | - |
| TOTAL OPERATING CONTINGENCY | | | - | - | 1,541,576 | 1,979,121 | - | - |
| TOTAL DIST. RETIREMENT FUND REQUIREMENTS | | | 123,811 | 108,878 | 2,080,586 | 2,218,611 | - | - |
| TOTAL SPECIAL REVENUE REQUIREMENTS | | | 7,107,190 | 7,079,257 | 13,581,187 | 13,986,961 | - | - |

DEBT SERVICE FUND



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

DEBT SERVICE FUND

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

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 | \$ 1,272,940 |
| Series 2021 | Refinance the district's Series 2014 | 10/28/2021 | 6/15/2036 | \$ 22,175,000 | \$19,110,000 |
| Series 2024 | General Obligation Bond 2024 | 8/22/2024 | 6/15/2040 | \$16,114,065 | \$16,114,165 |

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 | \$ 1,270,000 |



FERN RIDGE SCHOOL DISTRICT 28J
DEBT SERVICE FUND

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|-------------------------------------------------|---------------------------|-----|------------------|------------------|------------------|------------------|-----------|-----------|
| | | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| RESOURCES | | | | | | | | |
| R1100 | TAXES | | 2,479,807 | 2,528,063 | 2,673,810 | 2,838,594 | | |
| R1112 | PRIOR YEARS TAXES | | 24,756 | 25,019 | 29,758 | 31,263 | | |
| R1114 | PAYMENTS IN LIEU PROP TAX | | 1,075 | 691 | - | - | | |
| R1190 | PENALTIES & INT ON TAXES | | 6,253 | 6,100 | - | - | | |
| R1500 | EARNINGS ON INVESTMENTS | | 61,983 | 62,203 | 14,862 | 29,274 | | |
| R1900 | OTHER REV LOCAL SOURCES | | - | 847,648 | 893,775 | 935,485 | | |
| R1970 | SRVS PROVIDED OTHER FUND | | 809,832 | - | - | - | | |
| R1990 | MISCELLANEOUS | | (8,158) | (10,932) | - | - | | |
| R5400 | RESOURCES-BEG. FUND BAL. | | 173,338 | 234,345 | 192,472 | 94,487 | | |
| TOTAL RESOURCES | | | 3,548,887 | 3,693,136 | 3,804,677 | 3,929,103 | - | - |
| DEBT SERVICE G.O. BOND 2014/2021 | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 3005110900000000 | REDEMPTION OF PRINCIPAL | 610 | 1,835,000 | 1,955,000 | 1,337,649 | 1,447,940 | | |
| | REGULAR INTEREST | 621 | 667,230 | 619,263 | 655,420 | 599,657 | | |
| TOTAL DEBT SERVICE | | | 2,502,230 | 2,574,263 | 1,993,069 | 2,047,597 | - | - |
| DEBT SERVICE G.O. BOND 2024 | | | | | | | | |
| REQUIREMENTS | | | | | | | | |
| 3005110900000000 | REDEMPTION OF PRINCIPAL | 610 | - | - | - | 24,015 | | |
| | REGULAR INTEREST | 621 | - | - | 838,750 | 839,735 | | |
| TOTAL DEBT SERVICE | | | - | - | 838,750 | 863,750 | - | - |
| LONG TERM DEBT SERVICE - PENSION BOND | | | | | | | | |
| 3015110900000000 | REDEMPTION OF PRINCIPAL | 610 | 625,000 | 700,000 | 780,000 | 865,000 | | |
| | REGULAR INTEREST | 621 | 187,313 | 152,625 | 113,775 | 70,485 | | |
| TOTAL LONG-TERM DEBT SERVICE | | | 812,313 | 852,625 | 893,775 | 935,485 | - | - |
| UNAPPROPRIATED ENDING FUND BALANCE | | | | | | | | |
| 3007000900000000 | RESERVED FOR NEXT YEAR | 820 | - | - | 79,083 | 82,271 | | |
| TOTAL UNAPPROPRIATED ENDING FUND BALANCE | | | - | - | 79,083 | 82,271 | - | - |
| TOTAL REQUIREMENTS FOR DEBT SERVICE | | | 3,314,543 | 3,426,888 | 3,804,677 | 3,929,103 | - | - |

CAPITAL PROJECTS FUND



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

CAPITAL PROJECTS FUND

This fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds to fund capital construction and facilities remodels.

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

Budget/Service Level Changes:

- *(.300 FTE) DO moved to GF*

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|---------------------------------------|---------------------------|-----|-----------|-------------------|-------------------|------------------|-----------|-----------|
| | | | Adopted | Actual | Adopted | Proposed | Approved | Adopted |
| RESOURCES | | | | | | | | |
| R1500 | EARNINGS ON INVESTMENTS | | - | 549,143 | 390,000 | 200,000 | - | - |
| R3299 | OSCIM GRANT | | - | - | 6,000,000 | - | - | - |
| R5100 | LONG TERM DEBT FINANCE | | - | 18,111,935 | - | - | - | - |
| R5400 | BEGINNING FUND BALANCE | | - | - | 14,085,598 | 7,800,000 | - | - |
| TOTAL RESOURCES | | | - | 18,661,078 | 20,475,598 | 8,000,000 | - | - |
| REQUIREMENTS | | | | | | | | |
| 4002310000000000 | ELECTION SERVICES | 388 | - | 491 | - | - | - | - |
| TOTAL BOARD OF EDUCATION | | | - | 491 | - | - | - | - |
| 4002321000000000 | ADMINISTRATORS | 113 | - | 17,075 | 17,758 | - | - | - |
| | PERS PENSION | 211 | - | 2,283 | 3,125 | - | - | - |
| | PERS IAP | 212 | - | 1,024 | 1,065 | - | - | - |
| | PERS UAL | 213 | - | 1,531 | 1,678 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 1,253 | 1,358 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 45 | 197 | - | - | - |
| | LICENSED INSURANCE | 241 | - | 38 | - | - | - | - |
| | DEFERRED COMP ER | 242 | - | 1,020 | 900 | - | - | - |
| | PFMLI | 243 | - | 68 | 82 | - | - | - |
| | ADMIN INSURANCE | 249 | - | 2,846 | 2,972 | - | - | - |
| TOTAL OFFICE OF SUPERINTENDENT | | | - | 27,182 | 29,135 | - | - | - |
| 4002520000000000 | ADMINISTRATORS | 113 | - | 10,047 | 10,449 | - | - | - |
| | PERS IAP | 212 | - | 603 | 627 | - | - | - |
| | PERS UAL | 213 | - | 901 | 987 | - | - | - |
| | OPSRP PENSION | 214 | - | 1,058 | 1,507 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 759 | 799 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 27 | 116 | - | - | - |
| | DEFERRED COMP ER | 242 | - | 300 | 300 | - | - | - |
| | PFMLI | 243 | - | 40 | 48 | - | - | - |
| | CLASSIFIED INSURANCE | 245 | - | - | 2,460 | - | - | - |
| | ADMIN INSURANCE | 249 | - | 2,431 | - | - | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 35,800 | - | - | - | - |
| | DUES & FEES | 640 | - | 337 | - | - | - | - |
| TOTAL FISCAL SERVICES | | | - | 52,303 | 17,293 | - | - | - |

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|------------------------------------------|---------------------------|-----|-----------|----------------|----------------|----------------|-----------|-----------|
| | | | Adopted | Actual | Adopted | Proposed | Approved | Adopted |
| 4002541000000000 | ADMINISTRATORS | 113 | - | - | - | - | - | - |
| | CONFIDENTIAL | 114 | - | 7,319 | 8,169 | - | - | - |
| | PERS IAP | 212 | - | 439 | 472 | - | - | - |
| | PERS UAL | 213 | - | 656 | 772 | - | - | - |
| | OPSRP PENSION | 214 | - | 771 | 1,134 | - | - | - |
| | SOCIAL SECURITY ADMINISTR | 220 | - | 560 | 625 | - | - | - |
| | WORKERS' COMPENSATION | 231 | - | 151 | 241 | - | - | - |
| | LICENSED INSURANCE | 241 | - | 1,777 | - | - | - | - |
| | DEFERRED COMP ER | 242 | - | 60 | 60 | - | - | - |
| | PFMLI | 243 | - | 29 | 38 | - | - | - |
| | ADMIN INSURANCE | 249 | - | 641 | 2,483 | - | - | - |
| TOTAL SERVICE AREA DIRECTION | | | - | 12,404 | 13,994 | - | - | - |
| 4002542182000000 | REPAIRS & MAINTENANCE | 322 | - | 14,760 | - | 15,000 | - | - |
| Subtotal Middle School | | | - | 14,760 | - | 15,000 | - | - |
| 4002542346000000 | REPAIRS & MAINTENANCE | 322 | - | 75,612 | - | 80,000 | - | - |
| Subtotal Veneta Elementary | | | - | 75,612 | - | 80,000 | - | - |
| 4002542616000000 | REPAIRS & MAINTENANCE | 322 | - | 5,642 | - | 10,000 | - | - |
| Subtotal Elmira High School | | | - | 5,642 | - | 10,000 | - | - |
| TOTAL CARE & UPKEEP BUILDINGS | | | - | 96,013 | - | 105,000 | - | - |
| 4004110000000000 | ADVERTISING | 354 | - | 410 | - | - | - | - |
| | LEGAL SERVICES | 382 | - | 15,008 | 58,706 | 58,000 | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 174,849 | 369,504 | 232,254 | - | - |
| Subtotal District Wide | | | - | 190,267 | 428,210 | 290,254 | - | - |
| 4004110616000000 | LEGAL SERVICES | 382 | - | - | 82,285 | - | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 97,401 | - | 10,000 | - | - |
| Subtotal Elmira High School | | | - | 97,401 | 82,285 | 10,000 | - | - |
| TOTAL SERVICE AREA DIRECTION | | | - | 287,668 | 510,495 | 300,254 | - | - |

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

| | | | 2023/2024 Adopted | 2024/2025 Actual | 2025/2026 Adopted | 2026/2027 Proposed | 2026/2027 Approved | 2026/2027 Adopted |
|-----------------------------------------------|---------------------------|-----|----------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| 4004120000000000 | IMPR. OTHER THAN BUILD | 530 | - | - | 1,427 | 1,000 | - | - |
| Subtotal District Office | | | - | - | 1,427 | 1,000 | - | - |
| 4004120010000000 | ADVERTISING | 354 | - | 493 | 1,000 | 1,000 | - | - |
| Subtotal District Wide | | | - | 493 | 1,000 | 1,000 | - | - |
| 4004120179000000 | ARCH./ENGIN. SERV. | 383 | - | 25,029 | 35,305 | 9,299 | - | - |
| | IMPR. OTHER THAN BUILD | 530 | - | 12,840 | 3,025 | 12,000 | - | - |
| Subtotal Elmira Elementary | | | - | 37,869 | 38,330 | 21,299 | - | - |
| 4004120182000000 | ADVERTISING | 354 | - | 89.64 | - | - | - | - |
| | ARCH./ENGIN. SERV. | 383 | - | 27,866 | 90,101 | 14,240 | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 37,125 | 76,404 | 11,823 | - | - |
| | IMPR. OTHER THAN BUILD | 530 | - | - | 886,447 | 638,642 | - | - |
| | DEPRECIABLE EQUIP. | 540 | - | - | 10,214 | - | - | - |
| Subtotal Fern Ridge Middle School | | | - | 65,080 | 1,063,166 | 664,705 | - | - |
| 4004120346000000 | ARCH./ENGIN. SERV. | 383 | - | 14,522 | 97,990 | 88,190 | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 25,773 | 16,837 | 3,091 | - | - |
| | IMPR. OTHER THAN BUILD | 530 | - | - | 43,364 | 1,000,000 | - | - |
| | DUES & FEES | 640 | - | - | - | 20,000 | - | - |
| Subtotal Veneta Elementary | | | - | 40,295 | 158,191 | 1,111,281 | - | - |
| 4004120616000000 | ARCH./ENGIN. SERV. | 383 | - | 573,553 | 294,968 | 4,000 | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 128,791 | 55,932 | 50,000 | - | - |
| | SUPPLIES & MATERIALS | 410 | - | - | 871 | - | - | - |
| | NON-CONSUMABLES | 460 | - | 26,851 | 4,620 | - | - | - |
| | IMPR. OTHER THAN BUILD | 530 | - | 2,367,140 | 6,883,353 | 302,050 | - | - |
| | DEPRECIABLE EQUIP. | 540 | - | 104,609 | 127,124 | - | - | - |
| | DUES & FEES | 640 | - | 9,813 | 41,812 | - | - | - |
| | INSURANCE AND JUDGEMENTS | 650 | - | 3,427 | - | - | - | - |
| Subtotal Elmira High School | | | - | 3,214,183 | 7,408,680 | 356,050 | - | - |
| TOTAL SITE ACQUISITION AND DEVELOPMENT | | | - | 3,357,921 | 8,670,794 | 2,155,335 | - | - |

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------------|---------------------------|-----|-----------|----------------|------------------|------------------|-----------|-----------|
| | | | Adopted | Actual | Adopted | Proposed | Approved | Adopted |
| 4004150000000000 | ADVERTISING | 354 | - | 488 | 500 | - | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 174,692 | - | - | - | - |
| | BUILDING ACQUISITION | 520 | - | - | 7,270,827 | 1,818,452 | - | - |
| | IMPR. OTHER THAN BUILD | 530 | - | - | - | - | - | - |
| Subtotal District Wide | | | - | 175,180 | 7,271,327 | 1,818,452 | - | - |
| 4004150179000000 | REPAIRS & MAINTENANCE | 322 | - | - | 20,000 | 8,033 | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | - | 220 | - | - | - |
| | DEPRECIABLE EQUIP. | 540 | - | 37,908 | 69,806 | - | - | - |
| | DUES & FEES | 640 | - | 250 | - | - | - | - |
| Subtotal Elmira Elementary Building Acq. | | | - | 38,158 | 90,026 | 8,033 | - | - |
| 4004150182000000 | REPAIRS & MAINTENANCE | 322 | - | - | 20,000 | 20,000 | - | - |
| | ADVERTISING | 354 | - | - | 83 | - | - | - |
| | ARCH./ENGIN. SERV. | 383 | - | 97,602 | 472,094 | 132,370 | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | - | 13,845 | 13,845 | - | - |
| | NON-CONSUMABLES | 460 | - | - | 194,774 | 194,773 | - | - |
| | BUILDING ACQUISITION | 520 | - | 266,082 | 576,392 | 2,240,200 | - | - |
| | DEPRECIABLE EQUIP. | 540 | - | - | 6,024 | - | - | - |
| | DUES & FEES | 640 | - | 462 | 15,946 | 15,000 | - | - |
| Subtotal Middle School Building Acquisition | | | - | 364,147 | 1,299,158 | 2,616,188 | - | - |
| 4004150346000000 | REPAIRS & MAINTENANCE | 322 | - | - | 10,456 | 9,633 | - | - |
| | ARCH./ENGIN. SERV. | 383 | - | 136,486 | 50,647 | 50,000 | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 3,482 | 4,313 | - | - | - |
| | NON-CONSUMABLES | 460 | - | 360 | 1,823 | - | - | - |
| | BUILDING ACQUISITION | 520 | - | 83,283 | 659,000 | 440,226 | - | - |
| | DUES & FEES | 640 | - | 8,286 | - | - | - | - |
| Subtotal Veneta Elementary | | | - | 231,896 | 726,239 | 499,859 | - | - |
| 4004150616000000 | REPAIRS & MAINTENANCE | 322 | - | - | 20000 | 13314 | - | - |
| | ARCH./ENGIN. SERV. | 383 | - | 248,709 | 114,986 | 5,000 | - | - |
| | OTHER NON-INST. PROF TECH | 389 | - | 14,316 | 13,529 | - | - | - |
| | SUPPLIES | 410 | - | 1,012 | 7,671 | - | - | - |

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

| | | | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2026/2027 | 2026/2027 |
|----------------------------------------------------|-----|---|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | | Adopted | Actual | Adopted | Proposed | Approved | Adopted |
| NON-CONSUMABLES | 460 | - | - | 4,187 | 74,127 | - | - | - |
| BUILDING ACQUISITION | 520 | - | - | 929,778 | 1,593,234 | 478,565 | - | - |
| DUES & FEES | 640 | - | - | 96,592 | 23,590 | - | - | - |
| Subtotal Elmira high School | | - | - | 1,294,594 | 1,847,137 | 496,879 | - | - |
| TOTAL BUILDING ACQUISITION AND CONSTRUCTION | | - | - | 2,103,975 | 11,233,887 | 5,439,411 | - | - |
| 4004190616000000 ADDITIONAL SALARY | 130 | - | - | 448 | - | - | - | - |
| PERS IAP | 212 | - | - | 27 | - | - | - | - |
| PERS UAL | 213 | - | - | 40 | - | - | - | - |
| OPSRP | 214 | - | - | 47 | - | - | - | - |
| SOCIAL SECURITY ADMINISTR | 220 | - | - | 34 | - | - | - | - |
| WORKERS' COMPENSATION | 231 | - | - | 1 | - | - | - | - |
| PFMLI | 243 | - | - | 2 | - | - | - | - |
| TOTAL OTHER FACILITY CONSTRUCTION SV. | | - | - | 600 | - | - | - | - |
| TOTAL REQUIREMENTS - CAPITAL FUND | | - | - | 5,938,557 | 20,475,598 | 8,000,000 | - | - |

APPENDIX

STATE SCHOOL FUND GRANT
2026-2027

Based on \$11,359,400 Budget with a 49/51 split as of 3/2/2026

Lane County, Fern Ridge SD 28J - 2084

| 2026-2027 Local Revenue | 2026-2027 Transportation Grant |
|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| Property Taxes and in-lieu of property taxes from local sources = \$6,015,415.00 | Salaries = N/A |
| Common School Fund = \$196,510.10 | Payroll = N/A |
| County School Fund = \$30,000.00 | Purchased Services = N/A |
| State Managed Timber = \$0.00 | Supplies = N/A |
| ESD Equalization = \$0.00 | Other = N/A |
| In-Lieu of Property Taxes(non-local sources) = \$0.00 | Garage Depreciation = N/A |
| Revenue Adjustments = \$0.00 | Bus Depreciation = N/A |
| Sum of Local Revenue = \$6,241,925.10 | Fees Collected = N/A |
| 2026-2027 Experience Adjustment | Non-Reimbursable = N/A |
| District Average Teacher Experience = 12.85 | Net Eligible Trans Expenditures = \$2,048,202.00 |
| State Average Teacher Experience = 12.57 | Transportation per ADMr Rank = 75% |
| Experience Adjustment (Difference in District and State Teacher Experience) = 0.28 | Transportation Reimbursement Rate = 70.00% |
| | 70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,433,741.40 |
| 2026-2027 ADMw 1,625.78 | |
| 2026-2027 Extended ADMw | Extended ADMw 1,657.54 |
| 2025-2026 ADMw 1,657.54 | |

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.28 by \$25 then add \$4500 to the result = \$4,507.00
Then multiply \$4,507.00 by the Extended ADMw 1657.5387 and then by the funding ratio 2.5922539943 = \$19,365,503.25

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$19,365,503.25 to the Transportation Grant \$1,433,741.40 = \$20,799,244.65

2026-2027 State School Fund Grant

Subtract the Local Revenue \$6,241,925.10 from the Total Formula Revenue \$20,799,244.65 = \$14,557,319.55

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,683 Total Formula Revenue per Extended ADMw = \$12,548
Charter Schools Rate(ORS 338.155) = \$11,912

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