

Budget Committee Meeting

Tuesday, May 21, 2024 6:30 PM

District Administration Office, 88834 Territorial Road, Elmira, Oregon 97437

1. **Call Meeting to Order**

2. **Flag Salute**

3. **Approval of Minutes - Budget Committee Action**

4. **Receive Superintendent's Budget Message**

Presenter: Gary
Carpenter

5. **Review Proposed Budget**

Presenter: Quanah
Bennett

6. **Take Public Comment**

Presenter: Quanah
Bennett

7. **Approve Budget and Tax Levies - Budget
Committee Action**

Presenter: Quanah
Bennett

8. **Adjourn or Recess Until Next Meeting**

Presenter: Quanah
Bennett



FERN RIDGE SCHOOL DISTRICT 28J Budget Committee Meeting Minutes

BUDGET MEETING of the FERN RIDGE SCHOOL DISTRICT 28J

April 16, 2024 – 6:30 P.M.
88834 Territorial Road
Elmira, OR 97437
Or

<https://fernridge-k12-or-us.zoom.us/j/81446777302>

MINUTES

CALL MEETING TO ORDER/FLAG SALUTE (Agenda Items 1 & 2) The Budget Committee Meeting of the Fern Ridge School District was called to order by School Board Chair Mark Boren at 6:31 p.m. Mark Boren led in the flag salute.

In attendance were School Board Chair Mark Boren, Directors Andrea Larson, Lisa McCann, Barbara Graham Adams and Budget Committee Members, Tory Macklin and Erik Carlstrom, as well as Superintendent Gary Carpenter and Business Manager Quanah Bennett.

Directors Pizzola and Budget Committee Members David Voltz and Carol Castle was absent.

ELECTION OF OFFICERS (Agenda Item 3): Board Director Mark Boren made a motion to nominate Budget Committee Member Tory Macklin for Budget Committee Chair; seconded by Budget Committee member Erik Carlstrom; the motion passed with 6 yes votes and 0 no votes. Committee member Erik Carlstrom made a motion to elect Tory Macklin as Vice-Chair; seconded by Andrea Larson. The motion passed with 6 yes votes and 0 no votes.

APPROVAL OF MINUTES (Agenda Item 4): Budget Committee Chair made a motion to approve the minutes from the May 23rd, 2023 budget meeting; seconded by Budget Committee member Erik Carlstrom; the motion passed with 6 yes votes and 0 no votes.

OVERVIEW OF BUDGET PROCESS & BUDGET COMMITTEE ROLE

(Agenda Item 5): Business Manager Quanah Bennett gave an overview of the budget process, timelines, and the role of the Budget Committee.

BUDGET PREPERATION & FORECASTING

(Agenda Item 6): Business Manager Quanah Bennett led a review of the key factors that will go into preparing the budget for 2023-2024 as follows:

- *Reviewed a timeline of when the meetings take place and when the budget is actually adopted.*
- *Explained what the budget is, what is the law, and who is on the Budget Committee.*
- *Explained what the Budget Committee does and does not do.*
- *The Governor has released the 23-25 State School Fund Estimate in the amount of 10.2 billion. We are in the second half receiving 51%. We also have a projected enrollment number to work with in preparing the budget.*

- *General Fund Revenue mostly comes from the SSF Grant (98%), Property Taxes, Local Revenue and Other Revenue make up the remaining General Fund revenue.*
- *A historical review of the SSF allocation was presented as well as the 23-25 estimate, which is a 9.2% increase from 21-23.*
- *A review of past, current, and projected ADMr was presented.*
- *A review of the weights applied to the ADMr were reviewed as well as our projected ADMw for 24-25.*
- *Negotiations are settled for all groups.*
- *PERS rates will remain the same as 23-24.*
- *A General Fund Ending Balance history and 24-25 projected was presented.*
- *The Early Retirement Fund was reviewed.*
- *Business Manager Quanah Bennett explained that the next step was to build the budget. The document should be ready for review by May 15th and will be available on our website, but will also be emailed out. Hard copies are available as well upon request. The next meeting will be held on Tuesday, May 21st, 2024 at the District Office and can be accessed virtually as well. This meeting is when the budget message is read and the actual budget presented for approval.*

Business Manager Quanah Bennett asked if there were any Questions:

There were none.

RECESS UNTIL NEXT MEETING (Agenda Item 7): Budget Committee chair Tory Macklin moved to recess the meeting at 6:45pm until May 21st.

Attest:

X

Tory Macklin
Budget Committee Chair

X

Gary Carpenter
Superintendent/Budget Officer

FERN RIDGE SCHOOL DISTRICT 28J

LANE COUNTY, OREGON

PROPOSED BUDGET

FISCAL YEAR 2024-2025



Fern Ridge School District 28J
88834 Territorial Road, Elmira, OR 97437

541.935.2253 www.fernridge.k12.or.us



FERN RIDGE SCHOOL DISTRICT 28J
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BUDGET PROCESS AND FORMAT



FERN RIDGE SCHOOL DISTRICT 28J BUDGET PROCESS AND FORMAT

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

WHAT IS A BUDGET?

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

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

WHAT IS LOCAL BUDGET LAW?

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

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

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

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

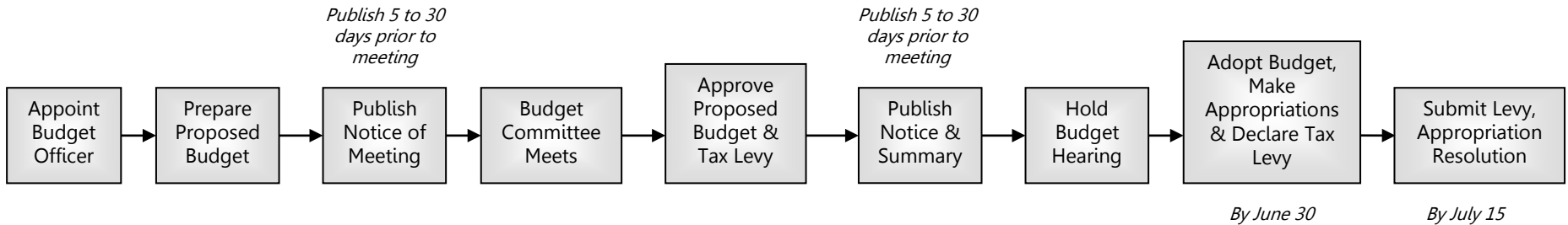
THE BUDGET PROCESS

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

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



THE BUDGET PROCESS



2024-2025 BUDGET CALENDAR KEY DATES

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



THE BUDGET COMMITTEE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2024

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

The budget committee is an advisory group established by statute. The committee is made up of the governing body of the District and an equal number of appointed members. The appointed members must be electors of the District; they cannot be employees, officers, or agents of the District. Budget committee members are appointed for staggered, three-year terms.

Local budget law requires that the budget committee hold at least one meeting for the purpose of receiving the budget message and budget document, and providing members of the public with an opportunity to ask questions about and comment on the budget. The District must give prior notice of the meeting(s) held for these two purposes.

The budget committee can revise the proposed budget to reflect changes it wants to make in the District’s fiscal policy; it does not have the authority to negotiate employee salaries. The committee approves the budget, approves the property tax rate, and approves the dollar amount for debt service for the payment of bond principal and interest.



BUDGET FORMAT

The budget document is organized into five major sections:

- Superintendent’s Budget Message
- The Budget at a Glance
- District Overview and Reader’s Guide
- General Fund
- Other Funds

The **Superintendent’s Budget Message** presents a comprehensive, narrative overview of the budget and explains the major influences affecting the District’s financial condition. It presents the Superintendent’s budget goals for the year and identifies changes in the budget.

The Budget at a Glance contains budget summaries for all funds, and key budget factors such as enrollment and staffing levels.

The **District Overview** and **Reader’s Guide** includes a description of the District and its programs, school board goals, the District’s guiding financial management goals and policies, a list of acronyms and a glossary of commonly used terms.

The **General Fund** is the District’s major operating fund and accounts for most of the District’s financial resources. Revenues come from two main sources: state funding and local property taxes. State funding, property taxes, and other local revenues are included in the State School Fund formula, which determines approximately 98% of General Fund operating revenue.

General Fund expenditures represent costs incurred to operate the District: salary and benefit costs for teachers, administration and support staff, student transportation, classroom supplies and materials, building maintenance and utilities, and other expenses. General Fund expenditures are presented in detail by service area. The seven service areas are:

- District Operations and Administration
- Special Education
- Elmira Elementary
- Veneta Elementary
- Fern Ridge Middle School
- Elmira High School
- Non-Operating

Other Funds includes the following:

- *Special Revenue Fund* – This fund accounts for self-supporting programs, grant funds received for specific projects, or fee-based programs.
- *Debt Service Fund* – This fund accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

SUPERINTENDENT'S BUDGET MESSAGE



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

Dear Members of the Budget Committee and Community:

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

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

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

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

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



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

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

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

Things to note:

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

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

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

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

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

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

The District is committed to providing the best possible learning environment that is fiscally possible. I believe this



proposal is an accurate depiction of the budget, and it is the most reasonable projection of our fiscal resources and uses at this time. This proposal implements the desires of the Board and utilizes fiscally responsible financial practices.

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

We are grateful to you, the budget committee and school board, for reviewing this proposed budget and thank you for generously balancing your responsibility for our district's financial plan with your heartfelt desire to do what is best for all of our students.

Professionally,

Gary E. Carpenter, Jr., Superintendent

THE BUDGET AT A GLANCE

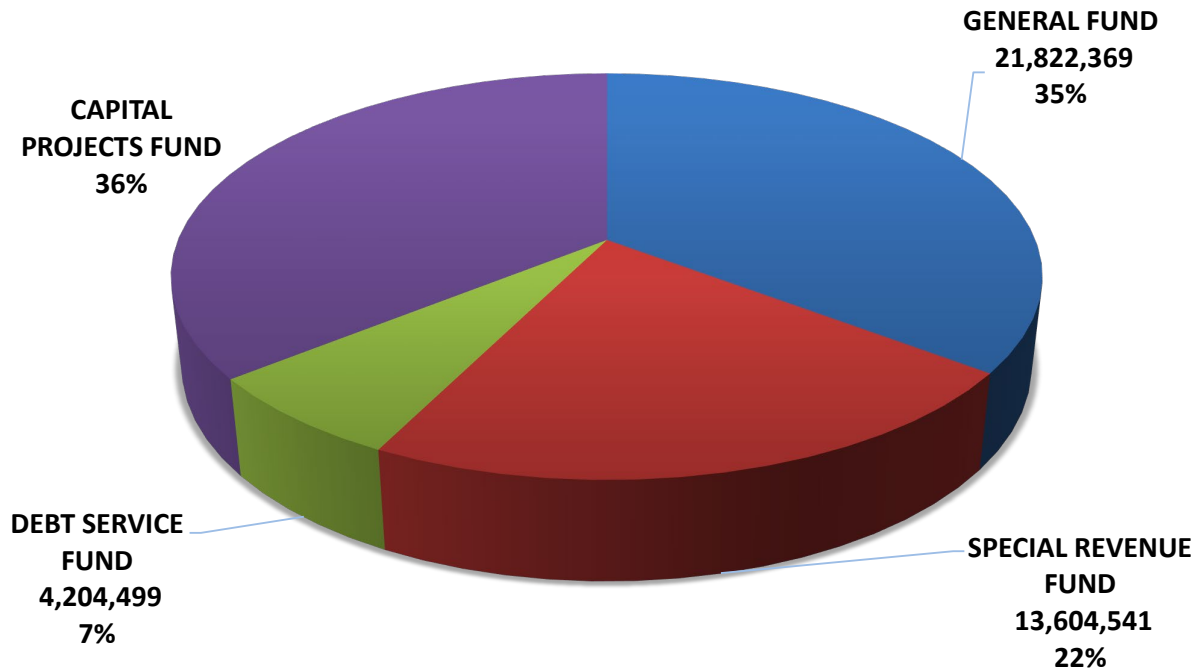


FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

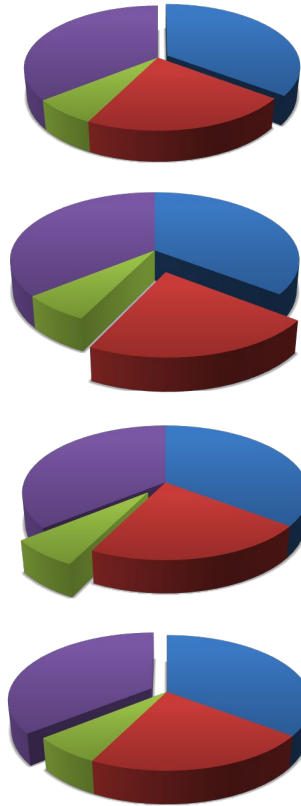
The Budget: Each year the Board of Directors adopts a budget for the upcoming school year that guides our District staff in how funds are spent toward instructional programs for students. The budget is initially put together by the Superintendent and District staff. Then, the Budget Committee reviews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

Proposed 2024-2025 Budget - All Funds



Total All Funds = \$ 61,746,409

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



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

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

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

Funds:

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

RESTRICTED - Debt Service **\$ 4,204,499**

Funds:

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

RESTRICTED - Capital Projects **\$ 22,115,000**

Fund :

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



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

Proposed 2024-2025 Budget – All Fund Revenues: Revenues are classified by major source per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

REVENUES

	<i>GENERAL FUND</i>	<i>SPECIAL REVENUE FUNDS</i>	<i>DEBT SERVICE FUNDS</i>	<i>CAPITAL PROJECTS FUND</i>	<i>TOTAL ALL FUNDS</i>
REVENUE FROM LOCAL SOURCES					
1100 Taxes	5,562,447	100,000	2,607,044	-	8,269,491
1400 Transportation Fees	2,100	-	-	-	2,100
1500 Earnings on Investments	250,000	125,000	14,862	-	389,862
1600 Food Service	-	158,045	-	-	158,045
1700 Extracurricular Activities	4,626	303,899	-	-	308,525
1900 Other Revenue from Local Sources	161,445	101,504	852,625	-	1,115,574
TOTAL REVENUE FROM LOCAL SOURCES	5,980,618	788,448	3,474,531	-	10,243,597
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted Revenue	164,658	-	-	-	164,658
2200 Restricted Revenue	-	-	-	-	-
TOTAL REVENUE FROM INTERMEDIATE SOURCES	164,658	-	-	-	164,658
REVENUE FROM STATE SOURCES					
3100 Unrestricted Grants-in-Aid	12,090,479	812,999	-	-	12,903,478
3200 Restricted Grants-in-Aid	-	1,889,735	-	6,000,000	7,889,735
TOTAL REVENUE FROM STATE SOURCES	12,090,479	2,702,734	-	6,000,000	20,793,213
REVENUE FROM FEDERAL SOURCES					
4500 Restricted Revenue Through the State	-	2,418,542	-	-	2,418,542
4700 Grants-in-Aid Through Intermediate Agencies	-	317,177	-	-	317,177
4800 Revenue in Lieu of Taxes	58,620	-	-	-	58,620
TOTAL REVENUE FROM FEDERAL SOURCES	58,620	2,735,719	-	-	2,794,339
OTHER SOURCES					
5100 Debt Service	-	-	700,000	16,115,000	16,815,000
5200 Interfund Transfers	-	868,500	-	-	868,500
5400 Resources - Beginning Fund Balance	3,527,994	6,509,140	29,968	-	10,067,102
TOTAL OTHER SOURCES	3,527,994	7,377,640	729,968	16,115,000	27,750,602
TOTAL REVENUES	21,822,369	13,604,541	4,204,499	22,115,000	61,746,409



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

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

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



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

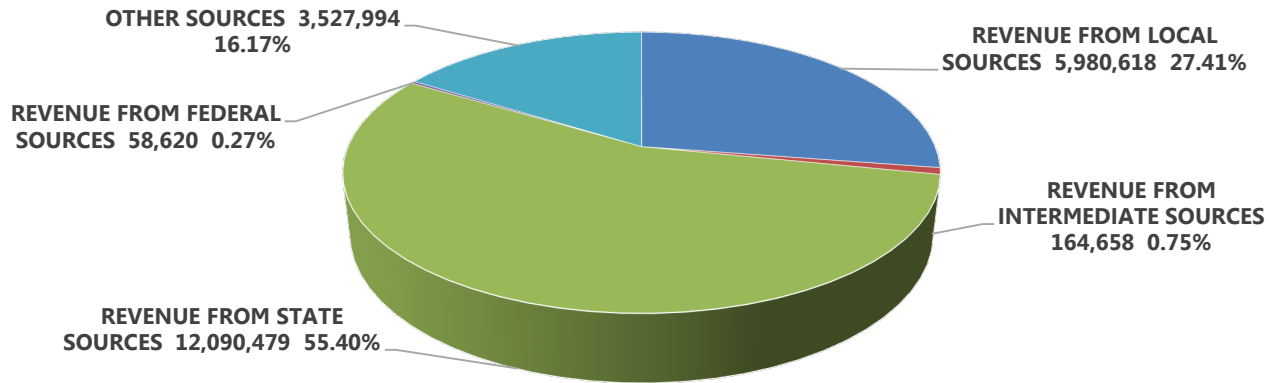
	<i>GENERAL FUND</i>	<i>SPECIAL REVENUE FUNDS</i>	<i>DEBT SERVICE FUNDS</i>	<i>CAPITAL PROJECTS FUND</i>	<i>TOTAL ALL FUNDS</i>
EXPENDITURES					
450 Food	-	57,250	-	-	57,250
460 Non-consumable Items	51,121	378,034	-	-	429,155
470 Computer Software	77,012	103,287	-	-	180,299
480 Computer Hardware	147,650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



FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

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



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

Revenue from local Sources: Property Taxes - Ad valorem taxes distributed to the District through an operating levy with a permanent tax rate of \$4.82 per \$1,000 of assessed value, Earnings on Investments, Rentals, Fees Charged to Grants and Miscellaneous Revenue.

Other Sources: Beginning fund balance and transfers.

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

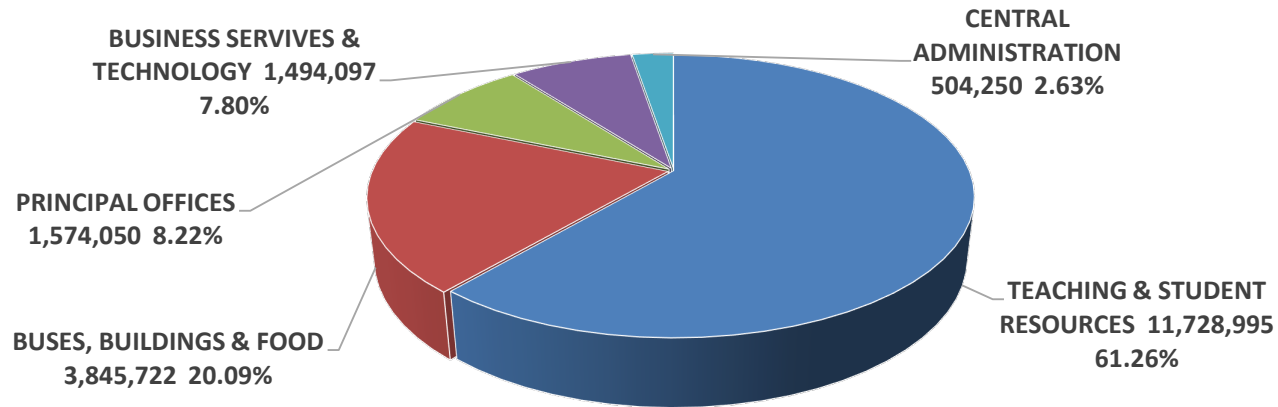
Federal Sources: Federal Forest Fees.



FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

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



Teaching & Student Resources:

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

Business Services & Technology:

Includes financial management and support services, and technology services.

Principal Offices:

Includes principal's office and administrative support.

Buses, Buildings & Food:

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

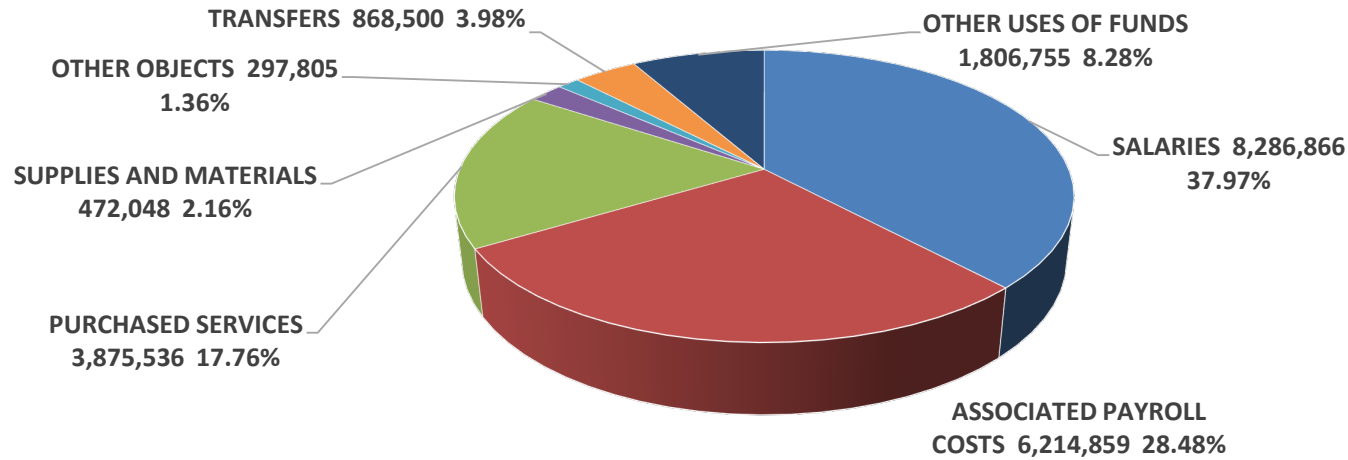
Central Administration:

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



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

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



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

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

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

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

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

Other Uses: Reserves.



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

FULL TIME EQUIVALENT FTE

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



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

FULL TIME EQUIVALENT FTE

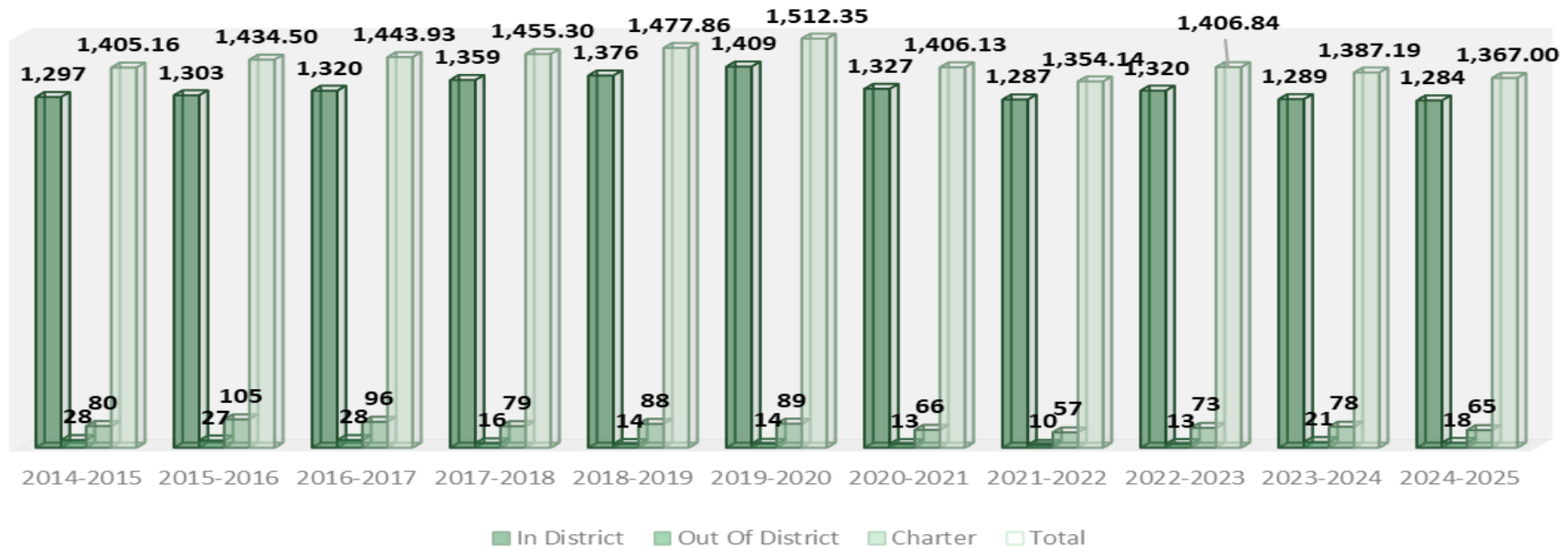
	2021/2022 Adopted	2022/2023 Adopted	2023/2024 Adopted	2024/2025 Proposed	2023/2024 Approved	2023/2024 Adopted
SPECIAL REVENUE/OTHER FUNDS						
INSTRUCTION FTE						
ELEMENTARY PROGRAMS	1.000	2.000	1.000	1.000		
MIDDLE SCHOOL PROGRAMS	1.469	2.406	2.406	2.406		
HIGH SCHOOL PROGRAMS	2.542	2.542	2.542	1.475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



FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

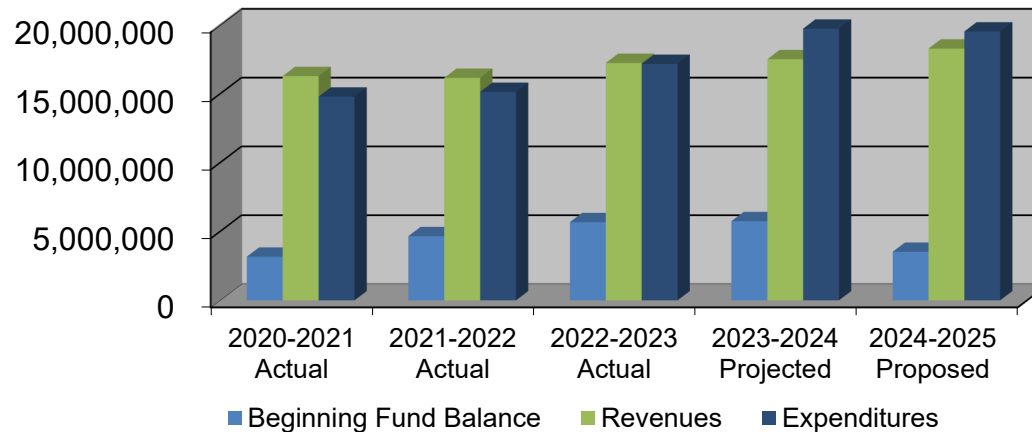
Student Enrollment and State Per Pupil Funding: Student enrollment is expressed as ADMr, or average daily resident membership. It represents the average annual enrollment as of June. The state uses ADMr as the basis for allocating funding under the State School Fund formula, as money is provided to districts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



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

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

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



DISTRICT OVERVIEW AND READER'S GUIDE



FERN RIDGE SCHOOL DISTRICT 28J *DISTRICT OVERVIEW & READER'S GUIDE*

THE DISTRICT

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

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

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

THE SCHOOL BOARD

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

SCHOOL BOARD GOALS

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

CITIZEN INVOLVEMENT

The citizens are the most important part of the District organization. District services are directed to meet the needs of the citizens. Public hearings are held so that citizens can contribute to the planning and budgeting process of the District. Citizens may express their concerns and requests to their representatives on the School Board, Budget Committee and other District committees. Citizens are also encouraged to attend the various public hearings held regarding the District.

Notices of all budget committee meetings and budget hearings are published in the legal notices section of the *The Register Guard*. In addition, the School Board meeting calendar and all School Board meeting agendas and minutes can be viewed on the District's website at www.fernridge.k12.or.us.



FINANCIAL MANAGEMENT GOALS AND POLICIES

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

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

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

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

Fiscal Management Goals

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

Fiscal Management Policies

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



adequate safety and preservation of school buildings, district equipment, and other capital assets.

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

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

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

Once the targeted five percent for the ending fund balance has been achieved, the superintendent and/or business manager at the superintendent's request will advise the board if at any time the ending fund balance falls below or is projected to fall below that amount. The superintendent and/or business manager at superintendent's request will update the board on the financial condition of the district and present financial options for board consideration.

If district revenues are less than anticipated, operating capital and ending fund balance allocations will be reviewed by the board for possible program fiscal support reductions. The board may decide to use a portion of the projected ending fund balance to stabilize services. When such a determination is made, the board will adopt a plan to rebuild reserves to the five percent targeted goal over a five-year period or less.



GLOSSARY

ADM

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

ADM_w

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

ADOPTED BUDGET

The financial plan that is the basis for appropriations.

AD VALOREM TAX

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

APPROPRIATION

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

APPROVED BUDGET

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

ASSESSED VALUE

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

ASSETS

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

BEGINNING FUND BALANCE

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

BOND or BOND ISSUE

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

BUDGET

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

BUDGET COMMITTEE

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

BUDGET MESSAGE

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

BUDGET OFFICER

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

BUDGET TRANSFERS

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

CAPTIAL OUTLAY

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

CASH BASIS

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

CONTINGENCY

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



GLOSSARY

DEBT SERVICE

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

DEFICIT

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

ENCUMBRANCE

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

ENDING FUND BALANCE

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

EQUALIZATION

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

EXPENDITURES

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

FTE

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

FISCAL YEAR

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

FIXED ASSETS

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

FUNCTION

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

FUND

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

GENERAL FUND

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

GOVERNING BODY

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

GENERAL OBLIGATION (GO) BOND

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

INDIRECT COST

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

INTERFUND TRANSFER

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

LEVY

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

LIABILITIES

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



GLOSSARY

MODIFIED ACCRUAL BASIS

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

OBJECT

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

OPERATING BUDGET

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

PAYROLL EXPENSES

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

PERMANENT RATE LIMIT

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

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

PROGRAM

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

PROPOSED BUDGET

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

PUBLICATION

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

REQUIREMENT

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

RESERVE FUND

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

RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

SPECIAL REVENUE FUND

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

STATE SCHOOL FUND

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

SUPPLEMENTAL BUDGET

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

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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



ACRONYMS

ADM_r Average Daily Membership (regular)

ADM_w Average Daily Membership
(weighted)

AYP Adequate Yearly Progress

CCSS Common Core State Standards

CIP Consolidated Improvement Plan

COSA Confederation of School
Administrators

CTE Career Technical Education

DO District Office

EES Elmira Elementary School

EHS Elmira High School

ELD English Language Development

ESD Education Service District

ESSER Elementary and Secondary
Emergency Relief

FREA Fern Ridge Education Association

FRSD Fern Ridge School District

GAAP Generally Accepted Accounting
Principles

GASB Government Accounting Standards
Board

FTE Full Time Equivalent

IDEA Individuals with Disabilities Education
Act

IEP Individualized Educational Program

LUBC Lane Unified Bargaining Council

NCLB No Child Left Behind

OAKS Oregon Assessment of Knowledge
and Skills

OAR Oregon Administrative Rules

ODE Oregon Department of Education

OPSRP Oregon Public Service Retirement
Plan

ORS Oregon Revised Statutes

OSAA Oregon School Activities Association

OSBA Oregon School Boards Association

OSEA Oregon School Employees
Association

PBS Positive Behavior Support

PERS Public Employees Retirement System

RIF Reduction in Force

SIA Student Investment Act

SPED Special Education

SSF State School Fund

SSID Secure Student Identification

TAG Talented and Gifted

TOSA Teacher on Special Assignment

VES Veneta Elementary School

WLC West Lane Charter

YTP Youth Transition Program

GENERAL FUND



FERN RIDGE SCHOOL DISTRICT 28J *GENERAL FUND RESOURCES*

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

STATE SCHOOL FUND

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

PROPERTY TAXES

Under Measure 5, district property taxes are based on a permanent tax rate of \$4.82 per \$1,000 of assessed value, applied to the value of real and personal property located within district boundaries. Tax revenues budgeted for 2024-2025 assume a 3.5% increase in assessed values and a collection rate of 94.5%. Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 30% of the outstanding balance of uncollected taxes will

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

OTHER STATE FUNDING FORMULA REVENUES

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

OTHER SOURCES OF REVENUE

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

BEGINNING FUND BALANCE

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



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND RESOURCES

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



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND RESOURCES

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



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

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



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY SERVICE AREA

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



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

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



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

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



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

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



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

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

DISTRICT OPERATIONS AND ADMINISTRATION



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS – DISTRICT OPERATIONS & ADMINISTRATION

SERVICE AREA DESCRIPTION

District Operations and Administration includes areas that benefit the district as a whole. Those areas include support for the School Board, the Office of the Superintendent, personnel, business services, technology, student transportation and facilities services.

MAJOR FUNCTIONS

2321 Office of the Superintendent Services

Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district.

2542 Care and Upkeep of Buildings Services

Activities concerned with keeping a physical plant clean and ready for daily use.

2550 Student Transportation Services

Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.

EXPENDITURE SUMMARY BY OBJECT

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

GF Budget/Service Level Changes:

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

Total GF FTE Change: 0.00

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TAG								
1001210000000000	SUBSTITUTES-LICENSED	121	1,469	-	2,640	-	-	-
	ADDITIONAL SALARY	130	-	52	-	-	-	-
	PERS PENSION	211	204	-	353	-	-	-
	PERS IAP	212	-	3	-	-	-	-
	PERS UAL	213	127	5	240	-	-	-
	OPSRP PENSION	214	-	6	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	112	4	202	-	-	-
	WORKERS' COMPENSATION	231	2	0.09	12	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	11	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	1,525	1,525	-	-
TOTAL TALENTED AND GIFTED			1,915	69	4,983	1,525	-	-
ESL								
1001291000000000	INST PROGRAM IMP SERVICES	312	-	-	-	-	-	-
	TRAVEL	340	-	-	255	594	-	-
	LIBRARY BOOKS	430	-	-	255	500	-	-
TOTAL ENGLISH SECOND LANGUAGE			-	-	510	1,094	-	-
HEALTH SERVICES								
1002130000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	57	21	1,500	1,500	-	-
	NON-CONSUMABLE ITEMS	460	536	159	1,000	1,000	-	-
	DUES & FEES	640	-	-	140	140	-	-
TOTAL HEALTH SERVICES			593	180	2,640	2,640	-	-
ASSESSMENT AND TESTING								
1002230000000000	DATA PROCESS	386	-	1,428	4,380	1,500	-	-
	SUPPLIES AND MATERIALS	410	116	-	224	100	-	-
	NON-CONSUMABLE ITEMS	460	-	-	413	100	-	-
TOTAL ASSESSMENT AND TESTING			116	1,428	5,017	1,700	-	-
PROFESSIONAL DEVELOPMENT								
1002240000000000	SUBSTITUTES-LICENSED	121	-	1,206	-	-	-	-
	ADDITIONAL SALARY	130	3,480	4,269	-	-	-	-
	PERS PENSION	211	56	373	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS IAP	212	270	540	-	-	-	-
PERS UAL	213	390	920	-	-	-	-
OPSRP PENSION	214	443	833	-	-	-	-
SOCIAL SECURITY ADMINISTR	220	341	795	-	-	-	-
WORKERS' COMPENSATION	231	7	18	-	-	-	-
INST PROGRAM IMP SERVICES	312	-	569	29,200	30,750	-	-
PROF & IMP COSTS NON-INST	318	220	410	460	500	-	-
FUEL	326	12	21	100	100	-	-
NON-REIMBURSEABLE STUDENT	332	30	38	-	-	-	-
TRAVEL	340	1,254	249	1,040	1,000	-	-
OTHER NON-INSTR PRO	389	-	1,250	-	-	-	-
OTHER GEN PROF, TECH SRVS	390	150	2,834	158	158	-	-
SUPPLIES AND MATERIALS	410	1,291	954	1,759	2,100	-	-
DUES & FEES	640	3,570	4,960	5,200	5,400	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		11,514	20,238	37,917	40,008	-	-

BOARD OF EDUCATION

100231000000000	INST PROGRAM IMP SERVICES	312	-	800	1,000	1,000	-	-
	RENTALS	324	344	330	500	500	-	-
	TRAVEL	340	-	1,600	5,300	5,500	-	-
	POSTAGE	353	-	10	-	-	-	-
	ADVERTISING	354	-	-	500	300	-	-
	PRINTING AND BINDING	355	-	-	50	-	-	-
	AUDIT SERVICES	381	32,250	45,350	56,070	56,070	-	-
	LEGAL SERVICES	382	12,406	3,058	30,000	25,000	-	-
	ELECTION SERVICES	388	-	-	6,148	2,300	-	-
	OTHER NON-INSTR PRO	389	488	900	-	750	-	-
	SUPPLIES AND MATERIALS	410	364	158	1,020	1,000	-	-
	PERIODICALS	440	-	-	40	40	-	-
	NON-CONSUMABLE ITEMS	460	119	-	1,020	2,000	-	-
	COMPUTER SOFTWARE	470	150	-	-	-	-	-
	DUES & FEES	640	7,898	7,871	8,100	8,200	-	-
TOTAL BOARD OF EDUCATION SERVICES		54,019	60,077	109,748	102,660	-	-	

OFFICE OF SUPERINTENDENT

100232100000000	ADMINISTRATORS	113	156,385	163,248	163,738	170,747	-	-
	CONFIDENTIAL	114	50,688	54,980	54,939	58,344	-	-
	ADDITIONAL SALARY	130	-	837	8,387	8,786	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
TRAVEL STIPEND	135	3,600	1,800	1,200	1,200		
PERS PENSION	211	21,988	23,061	22,891	23,864		
PERS IAP	212	12,566	13,194	13,569	14,210		
PERS UAL	213	18,223	19,310	20,772	21,278		
OPSRP PENSION	214	5,529	5,826	5,785	6,144		
SOCIAL SECURITY ADMINISTR	220	15,055	15,564	17,462	18,289		
WORKERS' COMPENSATION	231	316	372	1,030	2,539		
LICENSED INSURANCE	241	16,115	15,772				
DEFERRED COMP ER	242	6,600	8,400	9,600	9,600		
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	913	956		
CLASSIFIED INSURANCE	245	2,368	2,369		-		
ADMIN INSURANCE	249	29,591	31,398	52,575	53,308		
INST PROGRAM IMP SERVICES	312	600	-	-	-		
OTHER INST, PROF & TECH	319	-	-	100	-		
PROPERTY SERVICES	320	102	174	135	150		
RENTALS	324	344	330	500	500		
TRAVEL	340	96	-	1,500	1,500		
POSTAGE	353	1,006	255	600	600		
ADVERTISING	354	1,465	400	1,800	1,500		
PRINTING AND BINDING	355	134	60	500	-		
OTHER NON-INSTR PROF TECH	389	903	1,582	2,600	2,600		
SUPPLIES AND MATERIALS	410	1,688	1,880	2,000	2,000		
PERIODICALS	440	35	35	75	75		
NON-CONSUMABLE ITEMS	460	567	1,454	1,000	1,000		
COMPUTER SOFTWARE	470	1,465	-	-	-		
DUES & FEES	640	1,628	3,419	2,400	2,400		
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES		349,057	365,721	386,071	401,590	-	-
FISCAL SERVICES							
1002520000000000	CLASSIFIED SALARIES	112	40,835	42,648	75,198	78,608	
	ADMINISTRATORS	113	86,597	88,329	90,096	95,445	
	CONFIDENTIAL	114	50,981	53,821	56,680	60,193	
	ADDITIONAL SALARY	130	-	321	-	-	
	PERS PENSION	211	12,762	8,220	7,578	8,048	
	PERS IAP	212	10,705	11,030	13,100	13,812	
	PERS UAL	213	15,433	16,178	20,200	20,848	
	OPSRP PENSION	214	9,344	13,454	17,023	17,902	
	SOCIAL SECURITY ADMINISTR	220	13,658	14,093	16,980	17,920	

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
WORKERS' COMPENSATION	231	272	317	1,054	2,559		
LICENSED INSURANCE	241	23,632	15,406	-	-		
DEFERRED COMP ER	242	2,850	2,850	3,450	3,450		
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	888	937		
CLASSIFIED INSURANCE	245	19,140	21,891	41,040	41,640		
ADMIN INSURANCE	249	18,683	29,042	46,326	46,952		
INST, PROF, TECH SERVICES	310	1,125	960	2,500	4,500		
PROPERTY SERVICES	320	102	174	110	175		
RENTALS	324	344	330	450	450		
TRAVEL	340	-	-	410	200		
POSTAGE	353	1,004	1,955	1,537	1,634		
ADVERTISING	354	489	667	530	530		
PRINTING AND BINDING	355	1,443	1,736	2,300	2,000		
OTHER NON-INSTR PROF TECH	389	3,435	18,624	3,900	4,400		
SUPPLIES AND MATERIALS	410	2,174	3,848	2,000	2,000		
NON-CONSUMABLE ITEMS	460	273	165	435	275		
COMPUTER SOFTWARE	470	-	5,850	6,500	7,500		
DUES & FEES	640	2,963	2,389	2,200	2,900		
TOTAL FISCAL SERVICES		318,244	354,299	412,485	434,878	-	-
PROPERTY ACCOUNT SERVICES							
1002527000000000 TAXES AND LICENSES	670	1,664	1,765	1,800	1,900		
TOTAL PROPERTY ACCOUNTING SERVICES		1,664	1,765	1,800	1,900	-	-
RISK MANAGEMENT SERVICES							
1002528000000000 WORKERS' COMPENSATION	231	141	2,079	5,300	10,000		
UNEMPLOYMENT COMPENSATION	232	779	22,382	70,000	100,000		
CONTRACTUAL EMP BE	240	(366)	(1,171)	-	-		
MANAGEMENT SERVICES	385	3,853	4,693	4,182	5,195		
SUPPLIES AND MATERIALS	410	85	251	97	100		
DUES & FEES	640	421	637	1,500	2,000		
LIABILITY INSURANCE	651	49,821	50,062	61,044	61,044		
PROPERTY INSURANCE PREM	653	132,744	149,798	172,819	203,407		
TAXES AND LICENSES	670	263	294	300	375		
TOTAL RISK MANAGEMENT SERVICES		187,740	229,024	315,242	382,121	-	-
SERVICE AREA DIRECTION							
1002541000000000 CONFIDENTIAL	114	83,586	93,670	71,570	76,005		

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ADDITIONAL SALARY	130	1,500	252	-	-		
TRAVEL STIPEND	135	2,580	-	-	-		
PERS PENSION	211	3,161	-	-	-		
PERS IAP	212	5,260	4,637	4,135	4,391		
PERS UAL	213	7,583	8,212	6,513	6,764		
OPSRP PENSION	214	7,005	8,339	7,257	7,707		
SOCIAL SECURITY ADMINISTR	220	6,481	6,975	5,475	5,814		
WORKERS' COMPENSATION	231	894	1,122	1,849	2,247		
LICENSED INSURANCE	241	3,137	4,352	-	-		
DEFERRED COMP ER	242	-	-	600	600		
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	286	304		
CLASSIFIED INSURANCE	245	27,322	20,940	-	-		
ADMIN INSURANCE	249	922	1,422	23,865	24,188		
RENTALS	324	344	330	600	600		
TRAVEL	340	-	781	200	300		
SUPPLIES AND MATERIALS	410	-	760	107	100		
TOTAL SERVICE AREA DIRECTION		149,776	151,790	122,457	129,020	-	-

CARE AND UPKEEP OF BUILDINGS

1002542000000000	CLASSIFIED SALARIES	112	285,361	272,350	373,990	369,218	
	SUBSTITUTES-CLASSIFIED	122	2,996	9,993	26,122	26,756	
	TEMP CLASSIFIED	124	-	9,268	-	-	
	ADDITIONAL SALARY	130	-	32	10,395	10,535	
	PERS PENSION	211	5,690	5,708	9,924	9,925	
	PERS IAP	212	14,514	15,066	22,493	22,395	
	PERS UAL	213	24,935	25,551	37,356	36,179	
	OPSRP PENSION	214	21,697	22,662	34,409	34,304	
	SOCIAL SECURITY ADMINISTR	220	21,708	22,138	31,404	31,098	
	WORKERS' COMPENSATION	231	3,176	3,710	10,535	12,164	
	LICENSED INSURANCE	241	(0)	-	-	-	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1,642	1,626	
	CLASSIFIED INSURANCE	245	146,735	148,293	184,680	187,380	
	REPAIRS & MAINTENANCE	322	100,070	62,100	103,564	81,239	
	ELECTRICITY	325	8,396	9,228	16,445	12,445	
	FUEL	326	12	-	2,800	500	
	GARBAGE	328	17,165	18,770	18,000	18,770	
	OTHER PROPERTY SERVICES	329	-	12,291	13,260	31,827	
	TRAVEL	340	(13)	97	248	248	

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	OTHER NON-INSTR PROF TECH	389	2,172	-	153,400	190,000	
	SUPPLIES AND MATERIALS	410	42,122	71,272	71,718	80,000	
	NON-CONSUMABLE ITEMS	460	4,734	10,019	9,885	20,000	
	BUILDING ACQUISITION	520	-	37,056	-	-	
	OTHER CAPITAL OUTLAY	590	-	10,750	-	-	
	DUES & FEES	640	493	1,494	1,400	1,500	
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			701,963	767,848	1,133,670	1,178,109	-
CARE AND UPKEEP OF GROUND SERVICES							
1002543000000000	CLASSIFIED SALARIES	112	71,785	76,188	98,786	91,471	
	SUBSTITUTE-CLASSIFIED	122	-	200	-	-	
	ADDITIONAL SALARY	130	-	250	-	-	
	TRAVEL STIPEND	135	600	550	-	-	
	PERS IAP	212	4,343	4,592	5,698	5,385	
	PERS UAL	213	6,261	6,754	8,990	8,141	
	OPSRP PENSION	214	7,810	8,258	10,000	9,451	
	SOCIAL SECURITY ADMINISTR	220	5,540	5,888	7,557	6,998	
	WORKERS' COMPENSATION	231	807	923	2,561	2,770	
	PAID FAMILY MEDICAL LEAVE INS.	243	-	-	395	366	
	CLASSIFIED INSURANCE	245	19,226	35,736	41,040	41,640	
	REPAIRS & MAINTENANCE	322	8,084	18,268	16,736	18,300	
	RENTALS	324	1,421	674	2,637	2,637	
	TRAVEL STIPEND	340	-	338	-	-	
	OTHER NON-INSTR PROF TECH	389	8,662	2,925	8,312	8,300	
	SUPPLIES AND MATERIALS	410	3,608	4,709	6,763	6,700	
	NON-CONSUMABLE ITEMS	460	1,181	5,357	3,324	3,326	
	DEPRECIABLE EQUIPMENT	540	1,753	-	-	-	
	DUES & FEES	640	235	-	490	490	
TOTAL CARE AND UPKEEP OF GROUNDS SERVICES			141,318	171,610	213,289	205,975	-
MAINTENANCE							
1002544000000000	TEMPORARY-CLASSIFIED	124	191	-	-	-	
	PERS UAL	213	17	-	-	-	
	SOCIAL SECURITY ADMINISTR	220	15	-	-	-	
	WORKERS' COMPENSATION	231	2	-	-	-	
	REPAIRS & MAINTENANCE	322	11,501	14,552	27,515	33,991	
	RENTALS	324	193	1,638	3,070	2,000	
	FUEL	326	7,538	6,694	9,775	9,000	

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
GARBAGE	328	121	133	702	200		
OTHER NON-INSTR PROF TECH	389	540	2,625	6,483	3,000		
SUPPLIES AND MATERIALS	410	4,942	5,438	8,915	9,900		
NON-CONSUMABLE ITEMS	460	6,140	2,465	8,740	9,700		
BUILDING ACQUISITION	520	-	12,040	-	-		
DUES & FEES	640	83	56	175	180		
TOTAL MAINTENANCE		31,282	45,641	65,375	67,971	-	-
SECURITY SERVICES							
1002546000000000 OTHER PROPERTY SERVICES	329	4,110	5,245	8,173	8,173		
TOTAL SECURITY SERVICES		4,110	5,245	8,173	8,173	-	-
OPERATION AND MAINTENANCE OF PLANT SERVICES							
1002549000000000 REPAIRS & MAINTENANCE	322	1,148	825	2,951	2,000		
WATER AND SEWAGE	327	9,722	29,281	30,000	30,000		
POSTAGE	353	-	86	-	-		
OTHER NON-INSTR PROF TECH	389	7,262	-	12,251	1,000		
SUPPLIES AND MATERIALS	410	210	1,719	3,974	1,900		
NON-CONSUMABLE ITEMS	460	-	-	1,200	1,200		
DUES & FEES	640	75	75	80	100		
TOTAL OTHER OPERATION & MAINTENANCE OF PLANT SERVICES		18,417	31,986	50,456	36,200	-	-
STUDENT TRANSPORTATION SERVICES							
1002550000000000 ADMINISTRATORS	113	4,558	4,649	4,742	5,023		
PERS IAP	212	273	279	285	301		
PERS UAL	213	394	406	432	447		
OPSRP PENSION	214	492	502	499	529		
SOCIAL SECURITY ADMINISTR	220	349	352	363	384		
WORKERS' COMPENSATION	231	7	8	21	57		
LICENSED INSURANCE	241	441	-	-	-		
DEFERRED COMP ER	242	150	150	150	150		
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	19	20		
ADMIN INSURANCE	249	615	1,134	1,182	1,198		
FUEL	326	59,359	56,825	86,000	86,000		
REIMBURSABLE STUDENT TRAN	331	593,321	751,156	910,894	1,058,446		
NON-REIMBURSABLE STUDENT	332	214	152	250	350		
TOTAL STUDENT TRANSPORTATION SERVICES		660,174	815,613	1,004,837	1,152,905	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
INFORMATION SERVICES								
1002630000000000	OTHER INST, PROF & TECH	319	76	-	2,000	-	-	-
TOTAL INFORMATION SERVICES			76	-	2,000	-	-	-
TECHNOLOGY SERVICES								
1002660000000000	CLASSIFIED SALARIES	112	10,318	21,819	26,678	28,093	-	-
	CONFIDENTIAL	114	71,908	78,572	83,654	91,924	-	-
	TRAVEL STIPEND	135	600	-	-	-	-	-
	PERS IAP	212	4,970	5,882	6,379	6,939	-	-
	PERS UAL	213	7,164	8,778	10,040	10,682	-	-
	OPSRP PENSION	214	8,937	10,578	11,195	12,177	-	-
	SOCIAL SECURITY ADMINISTR	220	6,216	7,680	8,440	9,181	-	-
	WORKERS' COMPENSATION	231	128	175	2,290	3,021	-	-
	LICENSED INSURANCE	241	77	77	-	-	-	-
	DEFERRED COMP ER	242	-	600	600	600	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	441	480	-	-
	CLASSIFIED INSURANCE	245	31,572	42,884	20,520	20,820	-	-
	ADMIN INSURANCE	249	157	156	23,865	24,188	-	-
	INST, PROF, TECH SE	310	17,560	32,914	36,840	47,000	-	-
	REPAIRS & MAINTENANCE	322	1,656	1,740	12,740	12,740	-	-
	RENTALS	324	344	330	331	331	-	-
	TRAVEL	340	-	-	500	500	-	-
	TELEPHONE	351	6,275	8,965	12,500	12,500	-	-
	OTHER COMMUNICATION SERV	359	2,702	2,702	5,102	5,102	-	-
	OTHER NON-INSTR PROF TECH	389	27,700	8,264	22,790	19,934	-	-
	SUPPLIES AND MATERIALS	410	2,185	1,754	500	1,706	-	-
	NON-CONSUMABLE ITEMS	460	432	62,381	52,845	1,500	-	-
	COMPUTER SOFTWARE	470	22,662	21,095	57,344	60,276	-	-
	COMPUTER HARDWARE	480	16,774	8,120	106,655	145,400	-	-
	DUES & FEES	640	150	150	150	150	-	-
TOTAL TECHNOLOGY SERVICES			240,489	325,615	502,399	515,244	-	-
OPERATION SERVICES								
1002664000000000	CLASSIFIED SALARIES	112	34,632	36,875	41,090	43,823	-	-
	PERS IAP	212	2,038	2,115	2,357	2,495	-	-
	PERS UAL	213	2,996	3,224	3,739	3,900	-	-
	OPSRP PENSION	214	3,665	3,804	4,137	4,379	-	-
	SOCIAL SECURITY ADMINISTR	220	2,613	2,817	3,143	3,352	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
WORKERS' COMPENSATION	231	56	66	198	472		
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	164	175		
CLASSIFIED INSURANCE	245	19,140	20,220	20,520	20,820		
TRAVEL	340	107	-	425	200		
DATA PROCESS	386	44,992	43,961	58,521	61,760		
NON-CONSUMABLE ITEMS	460	-	-	250	-		
TOTAL OPERATIONS SERVICES		110,239	113,083	134,544	141,376	-	-
TOTAL REQUIREMENTS DIST. OP. & ADMIN.		2,982,707	3,461,232	4,513,613	4,805,089.00	-	-

SPECIAL EDUCATION



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

SERVICE AREA DESCRIPTION

The Special Education area ensures that students who have specific educational needs receive the necessary support to help them be successful. These services include individual education programs (IEP) for approximately 283 students which ensure compliance with the federal Individuals with Disabilities Education Act (IDEA).

MAJOR FUNCTIONS

1220 Restrictive Programs for Students with Disabilities

Special learning experiences for student with disabilities who spend half or more of their time in a restricted setting.

1250 Less Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities outside the regular classroom.

2550 Student Transportation Services

Activities concerned with the transportation of students between home and school.

EXPENDITURE SUMMARY BY OBJECT

	<i>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Proposed</i>
Salaries	1,280,851	1,281,319	1,486,049	1,722,804
Associated Payroll Costs	967,996	1,053,794	1,310,848	1,471,504
Purchased Services	787,854	1,279,870	1,142,384	1,409,938
Supplies and Materials	9,300	7,926	18,004	13,650
Other Objects	711	744	4,609	6,609
TOTAL EXPENDITURES	3,046,712	3,623,653	3,961,894	4,624,505

GF Budget/Service Level Changes:

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

Total GF FTE Change: 3.325

See Special Revenue Section for Non-GF FTE Changes

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

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

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

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

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

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

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	900	900		
	PAID FAMILY MEDIAL LEAVE INS.	243	-	383	420		
	CLASSIFIED INSURANCE	245	28,527	13,552	41,040	41,640	
	INST, PROF, TECH SERVICES	310	-	-	120	-	
	INST PROGRAM IMP SERVICES	312	-	-	120	-	
	FUEL	326	16	5	-	-	
	REIMBURSABLE STUDENT	331	-	42	-	-	
	NON-REIMBURSABLE STUDENT	332	17	-	-	-	
	SUPPLIES AND MATERIALS	410	206	392	265	250	
	TEXTBOOKS	420	-	-	300	75	
	NON-CONSUMABLE ITEMS	460	-	320	-	100	
	COMPUTER SOFTWARE	470	-	-	125	-	
	COMPUTER HARDWARE	480	-	-	225	-	
Subtotal: Grades 6-8			186,048	138,787	193,589	206,286	-
1001220428320616	LICENSED SALARIES	111	41,712	39,431	41,608	45,820	
	CLASSIFIED SALARIES	112	-	34,475	22,165	45,828	
	SUBSTITUTES-LICENSED	121	8,205	1,608	-	2,166	
	SUBSTITUTES-CLASSIFIED	122	-	-	-	1,797	
	ADDITIONAL SALARY	130	-	-	-	2,500	
	PERS PENSION	211	1,127	196	-	530	
	PERS IAP	212	2,487	4,071	3,741	5,534	
	PERS UAL	213	4,317	6,608	5,803	8,732	
	OPSRP PENSION	214	4,472	7,343	6,565	9,711	
	SOCIAL SECURITY ADMINISTR	220	3,692	5,650	4,879	7,505	
	WORKERS' COMPENSATION	231	76	139	308	1,062	
	LICENSED INSURANCE	241	16,766	21,300	22,200	22,500	
	DEFERRED COMP ER	242	-	-	900	900	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	255	392	
	CLASSIFIED INSURANCE	245	-	24,286	18,468	39,558	
	INST, PROF, TECH SERVICES	310	1,595	-	325	-	
	SUPPLIES AND MATERIALS	410	-	56	175	250	
	NON-CONSUMABLE ITEMS	460	862	-	45	100	
Subtotal: Elmira High			85,311	145,164	127,437	194,885	-
TOTAL LESS RESTRICTIVE:			944,323	1,133,747	1,333,353	1,490,130	-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	ADDITIONAL SALARY	130	-	-	188		
	PERS IAP	212	125	472	385		
	PERS UAL	213	362	689	571		
	OPSRP PENSION	214	226	849	858		
	SOCIAL SECURITY ADMINISTR	220	320	579	491		
	WORKERS' COMPENSATION	231	6	13	69		
	LICENSED INSURANCE	241	2,165	2,194	7,502		
	DEFERRED COMP ER	242	-	-	300		
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	26		
	OTHER NON-INSTRU PRO	389	-	10,583	-	13,000	
	SUPPLIES AND MATERIALS	410	-	-	50		
Subtotal: Elmira High		7,384	23,249	15,372	29,673	-	-
TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES		166,308	187,709	214,481	322,218	-	-
STUDENT TREATMENT SERVICES							
1002160428320000	INST, PROF, TECH SERVICES	310	14,944	15,058	14,500	14,000	
TOTAL OTHER STUDENT TREATMENT SERVICES		14,944	15,058	14,500	14,000	-	-
SERVICE DIRECTION, STUDENT SUPPORT SERVICES							
1002190428320000	LICENSED SALARIES	111	16,215	7,695	19,260	-	
	CLASSIFIED SALARIES	112	35,409	36,510	39,855	42,306	
	ADMINISTRATORS	113	104,370	106,422	108,320	117,421	
	SUBSTITUTES- LICENSE	121	-	182	-	-	
	ADDIIONAL SALARY	130	-	-	507	-	
	PERS PENSION	211	14,507	14,798	17,125	15,699	
	PERS IAP	212	9,229	8,884	9,906	9,402	
	PERS UAL	213	13,494	13,190	15,283	14,216	
	OPSRP PENSION	214	5,336	4,509	3,898	4,137	
	SOCIAL SECURITY ADMINISTR	220	11,892	11,525	12,847	12,219	
	WORKERS' COMPENSATION	231	233	259	782	1,742	
	LICENSED INSURANCE	241	13,850	3,956	5,550	-	
	DEFERRED COMP ER	242	3,000	3,000	2,025	2,400	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	672	639	
	CLASSIFIED INSURANCE	245	19,140	20,220	20,520	20,820	
	ADMIN INSURANCE	249	12,287	20,697	23,532	23,850	

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	INST, PROF, TECH SERVICES	310	-	-	100	-	-
	INST PROGRAM IMP SERVICES	312	-	-	175	-	-
	PROPERTY SERVICES	320	180	241	625	300	-
	RENTALS	324	1,297	1,518	250	1,518	-
	TRAVEL	340	249	44	626	200	-
	POSTAGE	353	562	1,321	875	950	-
	ADVERTISING	354	-	-	45	-	-
	PRINTING AND BINDING	355	-	168	115	-	-
	OTHER NON-INSTR PROF TECH	389	750	750	750	1,000	-
	SUPPLIES AND MATERIALS	410	822	1,090	-	500	-
	PERIODICALS	440	100	-	375	-	-
	NON-CONSUMABLE ITEMS	460	37	-	35	100	-
	COMPUTER HARDWARE	480	-	180	-	250	-
	DUES & FEES	640	17	-	615	615	-
	TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES		262,975	257,158	284,668	270,284	-

SERVICE DIRECTION, STUDENT SUPPORT SERVICES

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

INSTRUCTIONAL STAFF DEVELOPMENT

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

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

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

ELMIRA ELEMENTARY



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

SERVICE AREA DESCRIPTION

Elmira Elementary School (EES) is a kindergarten through fifth grade school with an enrollment of approximately 268 students.

MAJOR FUNCTIONS

1111 Elementary Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

2410 Office of the Principal Services

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

EXPENDITURE SUMMARY BY OBJECT

	<i>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Proposed</i>
Salaries	862,897	910,757	1,015,755	1,026,784
Associated Payroll Costs	598,247	631,538	745,242	731,016
Purchased Services	43,902	55,073	63,579	61,468
Supplies and Materials	8,869	10,502	17,635	14,785
Other Objects	-	-	645	645
TOTAL EXPENDITURES	1,513,917	1,607,870	1,842,856	1,834,698

GF Budget/Service Level Changes:

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

Total GF FTE Change: (1.030)

See Special Revenue Section for Non-GF FTE changes

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

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

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

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

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

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

INSTRUCTIONAL STAFF DEVELOPMENT

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

OFFICE OF PRINCIPAL SERVICES

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

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

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

VENETA ELEMENTARY



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

SERVICE AREA DESCRIPTION

Veneta Elementary School (VES) is a kindergarten through fifth grade school with an enrollment of approximately 331 students.

MAJOR FUNCTIONS

1111 Elementary Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

2410 Office of the Principal Services

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

EXPENDITURE SUMMARY BY OBJECT

	<i>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2024 Proposed</i>
Salaries	1,038,630	1,056,049	1,208,985	1,264,103
Associated Payroll Costs	685,839	724,997	833,700	862,481
Purchased Services	38,977	46,490	54,083	53,126
Supplies and Materials	9,837	32,497	21,360	19,010
Other Objects	195	140	750	300
TOTAL EXPENDITURES	1,773,478	1,860,174	2,118,878	2,199,020

GF Budget/Service Level Changes:

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

Total GF FTE Change: .0525

See Special Revenue Section for Non-GF FTE Changes

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

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

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

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

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

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

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

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

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
INSTRUCTIONAL MIDDLE/JUNIOR HIGH							
REQUIREMENTS							
1001121182000000	LICENSED SALARIES	111	-	-685	-	-	-
	SUBSTITUTES-LICENSED	121	8,950	22,984	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	97	-	-	-
	ADDITIONAL SALARY	130	(279)	1,618	-	-	-
	PERS PENSION	211	961	2,123	-	-	-
	PERS IAP	212	64	52	-	-	-
	PERS UAL	213	829	2,170	-	-	-
	OPSRP PENSION	214	140	762	-	-	-
	SOCIAL SECURITY ADMINISTR	220	728	1,884	-	-	-
	WORKERS' COMPENSATION	231	16	45	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS			11,409	31,050	-	-	-
GENERAL CLASSROOM INSTRUCTION							
1001121182050000	SUBSTITUTES-LICENSED	121	-	-	38,009	38,981	-
	ADDITIONAL SALARY	130	-	-	3,300	3,300	-
	PERS PENSION	211	-	-	5,523	5,653	-
	PERS IAP	212	-	-	198	198	-
	PERS UAL	213	-	-	3,759	3,763	-
	SOCIAL SECURITY ADMINISTR	220	-	-	3,160	3,234	-
	WORKERS' COMPENSATION	231	-	-	204	477	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	165	169	-
	SUPPLIES AND MATERIALS	410	3,903	3,270	6,300	6,100	-
	NON-CONSUMABLE ITEMS	460	-	388	1,000	750	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - GENERAL CLASSROOM INSTRUCTION			3,903	3,658	61,618	62,625	-
ENGLISH							
1001121182100000	LICENSED SALARIES	111	180,000	182,256	189,591	220,274	-
	PERS PENSION	211	-	-	7,342	8,086	-
	PERS IAP	212	10,800	10,935	11,375	13,216	-
	PERS UAL	213	15,570	15,947	17,253	19,604	-
	OPSRP PENSION	214	19,422	19,665	14,181	16,827	-
	SOCIAL SECURITY ADMINISTR	220	13,347	13,751	14,504	16,851	-
	WORKERS' COMPENSATION	231	273	315	904	2,447	-
	LICENSED INSURANCE	241	61,850	65,575	66,600	67,500	-

FERN RIDGE MIDDLE SCHOOL



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

SERVICE AREA DESCRIPTION

Fern Ridge Middle School (FRMS) is a sixth through eighth grade school with an enrollment of approximately 292 students. All students are enrolled in the core curriculum of language arts, social studies, science, physical education, and selected elective courses.

MAJOR FUNCTIONS

1121 Middle School Programs

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

2410 Office of the Principal Services

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

EXPENDITURE SUMMARY BY OBJECT

	<i>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Proposed</i>
Salaries	1,146,834	1,200,422	1,301,248	1,339,763
Associated Payroll Costs	779,639	853,981	926,687	941,327
Purchased Services	113,902	126,584	149,420	149,834
Supplies and Materials	11,271	11,291	21,225	21,205
Other Objects	65	65	265	65
TOTAL EXPENDITURES	2,051,711	2,192,343	2,398,845	2,452,194

GF Budget/Service Level Changes:

- *.1275 ELD*

Total GF FTE Change: .1275

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2021/2022	2022/2023	2023/2024	2024/205	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	-	2,700	2,700		
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	758	881		
	SUPPLIES AND MATERIALS	410	182	386	450	450		
	NON-CONSUMABLE ITEMS	460	-	-		150		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - ENGLISH			301,445	308,831	325,658	368,986	-	-
SOCIAL STUDIES								
1001121182110000	LICENSED SALARIES	111	180,561	186,800	192,405	180,584		
	PERS PENSION	211	10,155	10,249	15,906	13,717		
	PERS IAP	212	9,656	11,208	11,544	10,835		
	PERS UAL	213	15,619	16,345	17,509	16,072		
	OPSRP PENSION	214	9,481	12,200	7,733	8,212		
	SOCIAL SECURITY ADMINISTR	220	13,722	14,183	14,719	13,815		
	WORKERS' COMPENSATION	231	274	323	916	2,015		
	LICENSED INSURANCE	241	61,850	63,900	66,600	67,500		
	DEFERRED COMP ER	242	1,800	1,800	2,700	2,700		
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	770	722		
	SUPPLIES AND MATERIALS	410	-	131	450	450		
	NON-CONSUMABLE ITEMS	460	-	-	200	150		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SOCIAL STUDIES			303,118	317,138	331,452	316,772	-	-
SCIENCE								
1001121182120000	LICENSED SALARIES	111	143,981	136,701	141,141	122,817		
	PERS IAP	212	8,640	6,880	8,468	7,369		
	PERS UAL	213	12,456	11,961	12,844	10,931		
	OPSRP PENSION	214	15,538	12,372	14,862	12,933		
	SOCIAL SECURITY ADMINISTR	220	10,880	10,042	10,797	9,395		
	WORKERS' COMPENSATION	231	219	238	677	1,376		
	LICENSED INSURANCE	241	29,501	56,499	55,500	56,250		
	DEFERRED COMP ER	242	150	-	2,250	2,250		
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	565	491		
	REPAIRS & MAINTENANCE	322	-	-	150	150		
	SUPPLIES AND MATERIALS	410	1,004	1,013	1,275	1,250		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SCIENCE			222,369	235,706	248,529	225,212	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
THE ARTS							
1001121182130000	LICENSED SALARIES	111	49,357	45,004	47,488	52,296	
	PERS IAP	212	1,466	2,700	2,849	3,138	
	PERS UAL	213	4,275	3,938	4,321	4,654	
	OPSRP PENSION	214	2,637	4,856	5,000	5,507	
	SOCIAL SECURITY ADMINISTR	220	3,781	3,327	3,633	4,001	
	WORKERS' COMPENSATION	231	77	80	232	585	
	LICENSED INSURANCE	241	21,650	22,975	22,200	22,500	
	DEFERRED COMP ER	242	-	-	900	900	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	190	209	
	REPAIRS & MAINTENANCE	322	1,257	-	800	800	
	SUPPLIES AND MATERIALS	410	122	-	300	300	
	NON-CONSUMABLE ITEMS	460	777	404	600	500	
	COMPUTER SOFTWARE	470	-	349	-	350	
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			85,399	83,633	88,513	95,740	-
EXTRACURRICULAR - THE ARTS							-
INSTRUMENTAL MUSIC							
1001121182131000	ADDITIONAL SALARY	130	1,600	1,552	2,015	1,848	
	PERS IAP	212	56	93	121	111	
	PERS UAL	213	136	136	183	164	
	OPSRP PENSION	214	101	167	212	195	
	SOCIAL SECURITY ADMINISTR	220	121	115	154	141	
	WORKERS' COMPENSATION	231	2	3	12	23	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	8	7	
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			2,017	2,066	2,705	2,489	-
EXTRACURRICULAR - THE ARTS							-
CHOIR							
1001121182132000	ADDITIONAL SALARY	130	1,600	1,166	1,919	1,848	
	PERS IAP	212	56	70	115	111	
	PERS UAL	213	136	102	175	164	
	OPSRP PENSION	214	101	126	202	195	
	SOCIAL SECURITY ADMINISTR	220	121	86	147	141	
	WORKERS' COMPENSATION	231	2	2	10	23	
	PAID FAVEY MEDIAL LEAVE INS.	243	-	-	8	7	
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			2,017	1,552	2,576	2,489	-
EXTRACURRICULAR - THE ARTS							-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2021/2022	2022/2023	2023/2024	2024/205	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
MATHEMATICS								
1001121182180000	LICENSED SALARIES	111	140,545	145,404	156,588	169,181		
	PERS IAP	212	8,434	8,732	9,395	10,151		
	PERS UAL	213	12,159	12,734	14,249	15,057		
	OPSRP PENSION	214	15,167	15,703	16,489	17,815		
	SOCIAL SECURITY ADMINISTR	220	10,753	10,957	11,979	12,942		
	WORKERS' COMPENSATION	231	215	255	747	1,881		
	LICENSED INSURANCE	241	46,062	54,770	55,500	56,250		
	DEFERRED COMP ER	242	-	-	2,250	2,250		
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	626	677		
	SUPPLIES AND MATERIALS	410	372	328	450	450		
	NON-CONSUMABLE ITEMS	460	55	-	100	150		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMATICS			233,763	248,883	268,373	286,804	-	-
HEALTH EDUCATION								
1001121182190000	SUPPLIES AND MATERIALS	410	-	-	500	-		
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH EDUCATION			-	-	500	-	-	-
PHYSICAL EDUCATION								
1001121182200000	LICENSED SALARIES	111	93,741	116,006	150,473	161,056		
	CLASSIFIED SALARIES	112	-	7,497	-	-		
	ADDITIONAL SALARY	130	-	5,362	-	-		
	PERS PENSION	211	1,738	-	-	-		
	PERS IAP	212	5,572	7,270	9,028	9,663		
	PERS UAL	213	8,109	11,276	13,693	14,334		
	OPSRP PENSION	214	8,671	13,073	15,845	16,959		
	SOCIAL SECURITY ADMINISTR	220	7,166	9,702	11,511	12,321		
	WORKERS' COMPENSATION	231	145	219	711	1,786		
	LICENSED INSURANCE	241	40,267	35,612	44,400	45,000		
	DEFERRED COMP ER	242	150	-	1,800	1,800		
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	602	644		
	CLASSIFIED INSURANCE	245	-	9,908	-	-		
	REPAIRS & MAINTENANCE	322	-	-	600	600		
	SUPPLIES AND MATERIALS	410	45	285	300	300		
	NON-CONSUMABLE ITEMS	460	951	489	800	800		
TOTAL INSTRUCTION MIDDLE SCHOOL PROGRAMS - PE			166,553	216,700	249,763	265,263	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MIDDLE SCHOOL LEADERSHIP							
1001121182257000	ADDITIONAL SALARY	130	1,600	-	1,661	1,848	-
	PERS IAP	212	96	-	100	111	-
	PERS UAL	213	138	-	151	164	-
	OPSRP PENSION	214	173	-	175	195	-
	SOCIAL SECURITY ADMINISTR	220	117	-	127	141	-
	WORKERS' COMPENSATION	231	2	-	9	23	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	7	7	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - LEADERSHIP		2,126	-	2,230	2,489	-	-
OTHER PROGRAMS							
1001121182290000	SUPPLIES AND MATERIALS	410	144	757	1,100	1,305	-
	NON-CONSUMABLES	460	-	-	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PROGRAMS		144	757	1,100	1,305	-	-
DISTRICT ALTERNATIVE PROGRAMS							
1001283182000000	LICENSED SALARIES	111	37,114	37,857	38,519	-	-
	ADDITIONAL SALARY	130	3,907	3,985	4,055	-	-
	PERS PENSION	211	5,702	5,816	5,692	-	-
	PERS IAP	212	2,461	2,510	2,554	-	-
	PERS UAL	213	3,548	3,661	3,874	-	-
	SOCIAL SECURITY ADMINISTR	220	3,138	3,201	3,257	-	-
	WORKERS' COMPENSATION	231	61	70	201	-	-
	LICENSED INSURANCE	241	10,050	10,650	11,100	-	-
	DEFERRED COMP ER	242	450	450	450	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	170	-	-
	SUPPLIES	410	16	-	300	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS		66,447	68,200	70,172	-	-	-
ESL							
1001291182000000	LICENSED SALARIES	111	7,429	3,832	4,369	16,113	-
	SUBSTITUTE LICENSE	121	-	66	-	-	-
	ADDITIONAL SALARY	130	52	-	-	-	-
	PERS IAP	212	449	126	262	967	-
	PERS UAL	213	647	341	398	1,434	-
	OPSRP PENSION	214	807	227	460	1,697	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
SOCIAL SECURITY ADMINISTR	220	545	298	334	1,233		
WORKERS' COMPENSATION	231	11	8	21	179		
LICENSED INSURANCE	241	2,814	3,216	3,108	5,231		
DEFERRED COMP ER	242	-	-	95	-		
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	17	64		
POSTAGE	353	9	-	-	-		
SUPPLIES AND MATERIALS	410	29	279	-	500		
TOTAL ENGLISH SECOND LANGUAGE		12,793	8,394	9,064	27,418	-	-
ATTENDANCE AND SOCIAL WORK SERVICES							
1002110182000000	OTHER NON-INSTR PROF TECH	389	-	-	495	-	-
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES		-	-	495	-	-	-
GUIDANCE SERVICES							
1002120182000000	LICENSED SALARIES	111	33,492	33,740	42,276	62,148	
	SUBSTITUTE-LICENSE	121	3,036	-	-	-	
	ADDITIONAL SALARY	130	-	-	668	966	
	PERS PENSION	211	191	-	-	-	
	PERS IAP	212	2,010	2,026	2,577	3,787	
	PERS UAL	213	3,161	2,955	3,908	5,617	
	OPSRP PENSION	214	3,615	3,644	4,522	6,646	
	SOCIAL SECURITY ADMINISTR	220	2,795	2,583	3,285	4,828	
	WORKERS' COMPENSATION	231	67	60	209	704	
	LICENSED INSURANCE	241	21,650	19,531	22,200	22,500	
	DEFERRED COMP ER	242	-	-	900	900	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	172	252	
	SUPPLIES AND MATERIALS	410	-	-	200	-	
TOTAL GUIDANCE SERVICES		70,017	64,539	80,917	108,348	-	-
HEALTH SERVICES							
1002130182000000	SUPPLIES AND MATERIALS	410	179	138	300	300	
TOTAL HEALTH SERVICES		179	138	300	300	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
IMPROVEMENT OF INSTRUCTION SERVICES							
1002210182000000	SUPPLIES AND MATERIALS	410	-	-	200	500	
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			-	-	200	500	-
EDUCATIONAL MEDIA SERVICES							
1002220182000000	CLASSIFIED SALARIES	112	23,707	24,286	28,013	29,633	
	SUBSTITUTES-CLASSIFIED	122	541	1,280	1,139	1,174	
	PERS PENSION	211	6	88	152	157	
	PERS IAP	212	1,411	1,467	1,572	1,657	
	PERS UAL	213	2,097	2,237	2,653	2,742	
	OPSRP PENSION	214	2,538	2,583	2,760	2,908	
	SOCIAL SECURITY ADMINISTR	220	1,855	1,956	2,230	2,357	
	WORKERS' COMPENSATION	231	40	48	138	327	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	117	123	
	CLASSIFIED INSURANCE	245	19,140	20,220	20,520	20,820	
	SUPPLIES AND MATERIALS	410	151	382	300	300	
	LIBRARY BOOKS	430	1,169	756	1,100	1,000	
	NON-CONSUMABLE ITEMS	460	35	-	200	200	
	COMPUTER SOFTWARE	470	625	625	-	700	
	DUES & FEES	640	65	65	65	65	
TOTAL EDUCATIONAL MEDIA SERVICE			53,380	55,992	60,959	64,163	-
ASSESSMENT AND TESTING							
1002230182000000	SUPPLIES AND MATERIALS	410	-	-	300	250	
TOTAL ASSESSMENT AND TESTING			-	-	300	250	-
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240182000000	SUBSTITUTES LICENSE	121	-	201	-	-	
	ADDITIONAL SALARY	130	122	124	-	-	
	PERS IAP	212	7	7	-	-	
	PERS UAL	213	11	28	-	-	
	OPSRP PENSION	214	13	13	-	-	
	SOCIAL SECURITY ADM	220	9	25	-	-	
	WORKERS COMPENSATION	231	0	1	-	-	
	INST, PROF, TECH,SE	310	25	-	-	-	
	INST PROGRAM IMP SERVICES	312	-	1,100	2,076	2,025	

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/205	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		187	1,500	2,076	2,025	-	-
OFFICE OF THE PRINCIPAL							
1002410182000000	CLASSIFIED SALARIES	112	48,564	50,878	57,775	61,287	
	ADMINISTRATORS	113	186,638	192,283	197,726	212,240	
	SUBSTITUTES-CLASSIFIED	122	575	129	2,118	2,169	
	PERS PENSION	211	14,414	14,688	14,641	15,537	
	PERS IAP	212	13,660	14,513	15,180	16,246	
	PERS UAL	213	20,395	21,272	23,443	24,537	
	OPSRP PENSION	214	13,428	14,712	15,333	16,503	
	SOCIAL SECURITY ADMINISTR	220	17,768	18,413	19,708	21,091	
	WORKERS' COMPENSATION	231	358	419	1,221	3,041	
	LICENSED INSURANCE	241	17,650	-	-	-	
	DEFERRED COMP ER	242	4,200	4,200	5,400	6,000	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1,030	1,103	
	CLASSIFIED INSURANCE	245	38,280	40,440	41,040	41,640	
	ADMIN INSURANCE	249	24,392	44,867	46,731	47,363	
	INST PROGRAM IMP SERVICES	312	219	-	-	-	
	PROPERTY SERVICES	320	204	241	165	165	
	REPAIRS & MAINTENANCE	322	-	-	-	-	
	RENTALS	324	7,107	6,649	8,655	8,655	
	FUEL	326	3	1	-	-	
	REIMBURSABLE STUDENT	331	13	25	-	-	
	POSTAGE	353	712	1,782	1,800	1,700	
	PRINTING AND BINDING	355	823	1,177	900	800	
	SUPPLIES AND MATERIALS	410	781	1,016	3,400	3,100	
	NON-CONSUMABLE ITEMS	460	358	136	300	300	
	COMPUTER SOFTWARE	470	133	155	400	300	
	COMPUTER HARDWARE	480	239	-	400	300	
	DUES & FEES	640	-	-	200	-	
TOTAL OFFICE OF THE PRINCIPAL		410,915	427,997	457,566	484,077	-	-
CARE AND UPKEEP OF BUILDING SERVICES							
1002542182000000	ELECTRICITY	325	30,716	37,745	38,674	39,834	
	FUEL	326	67,692	72,655	89,020	89,020	
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		98,408	110,400	127,694	128,854	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
		TECHNOLOGY SERVICES					
1002660182000000	TELEPHONE	351	5,122	5,207	6,085	6,085	
TOTAL TECHNOLOGY SERVICES			5,122	5,207	6,085	6,085	-
TOTAL REQUIREMENTS: 000 - NO SUBJECT			728,857	773,418	815,828	822,020	-
TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL			2,051,711	2,192,343	2,398,845	2,452,194	-

ELMIRA HIGH SCHOOL



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS – ELMIRA HIGH SCHOOL

SERVICE AREA DESCRIPTION

Elmira High School (EHS) is a ninth through twelfth grade school with an enrollment of approximately 393 students. All students are enrolled in the core curriculum of language arts, social studies, science, mathematics, physical and health education, and selected elective courses including second languages, art, music and CTE.

MAJOR FUNCTIONS

1131 High School Programs

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

2410 Office of the Principal Services

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

EXPENDITURE SUMMARY BY OBJECT

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

GF Budget/Service Level Changes:

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

Total GF FTE Change: (.8333)

See Special Revenue Section for Non-GF FTE Changes

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/205
			Actual	Actual	Adopted	Proposed	Approved	Adopted
HIGH SCHOOL PROGRAMS								
REQUIREMENTS								
1001131616000000	SUBSTITUTES-LICENSED	121	21,350	26,634	-	-		
	ADDITIONAL SALARY	130	2,026	-	-	-		
	PERS PENSION	211	2,605	3,437	-	-		
	PERS IAP	212	171	21	-	-		
	PERS UAL	213	2,034	2,361	-	-		
	OPSRP PENSION	214	403	135	-	-		
	SOCIAL SECURITY ADMINISTR	220	1,793	2,064	-	-		
	WORKERS' COMPENSATION	231	39	49	-	-		
	SUPPLIES AND MATERIALS	410	-	491	-	-		
TOTAL HIGH SCHOOL PROGRAMS			30,422	35,192	-	-	-	-
YTP								
1001131616012000	CLASSIFIED SALARIES	112	11,155	12,302	10,603	32,839		
	PERS PENSION	211	1,551	1,710	-	-		
	PERS IAP	212	669	738	636	1,939		
	PERS UAL	213	965	1,076	965	2,923		
	OPSRP PENSION	214	-	-	1,117	3,403		
	SOCIAL SECURITY ADMINISTR	220	756	903	811	2,512		
	WORKERS' COMPENSATION	231	18	21	55	371		
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	42	131		
	CLASSIFIED INSURANCE	245	6,379	3,381	6,840	20,820		
	PROF & IMP COSTS NON-INST	318	-	-	200	200		
	TRAVEL	340	608	683	500	500		
	PRINTING AND BINDING	355	-	-	-	50		
	SUPPLIES AND MATERIALS	410	-	-	150	100		
	DUES AND FEES	640	-	110	-	-		
TOTAL HIGH SCHOOL PROGRAMS - YOUTH TRANSITION			22,102	20,925	21,919	65,788	-	-
GENERAL CLASSROOM INSTRUCTION								
1001131616050000	CLASSIFIED SALARIES	112	3,133	19,011	21,752	24,549		
	SUBSTITUTES-LICENSED	121	-	-	43,288	44,395		
	ADDITIONAL SALARY	130	-	150	3,000	3,000		
	PERS PENSION	211	-	-	6,189	6,337		

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

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

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

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

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

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

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

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

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	51	47	137	377	
	LICENSED INSURANCE	241	13,401	14,201	14,800	15,000	
	DEFERRED COMP ER	242	-	-	600	600	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	113	134	
	SUPPLIES AND MATERIALS	410	-	80	200	200	
	NON-CONSUMABLE ITEMS	460	-	280	300	300	
TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION			55,021	49,618	53,705	61,353	-
PHYSICAL EDUCATION							
1001131616200000	LICENSED SALARIES	111	69,333	75,713	74,619	81,813	
	PERS IAP	212	4,160	4,543	4,477	4,909	
	PERS UAL	213	5,997	6,625	6,790	7,281	
	OPSRP PENSION	214	7,481	8,169	7,857	8,615	
	SOCIAL SECURITY ADMINISTR	220	4,998	5,792	5,708	6,259	
	WORKERS' COMPENSATION	231	104	128	352	907	
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500	
	DEFERRED COMP ER	242	900	900	900	900	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	298	327	
	SUPPLIES AND MATERIALS	410	225	1,406	500	500	
	NON-CONSUMABLE ITEMS	460	1,362	193	1,300	1,000	
TOTAL HIGH SCHOOL PROGRAMS - PHYSICAL EDUCATION			114,661	124,769	125,001	135,011	-
SECOND LANGUAGE							
1001131616210000	LICENSED SALARIES	111	144,985	147,885	150,473	81,813	
	PERS PENSION	211	20,153	20,556	20,118	10,938	
	PERS IAP	212	8,699	8,873	9,028	4,909	
	PERS UAL	213	12,541	12,940	13,693	7,281	
	SOCIAL SECURITY ADMINISTR	220	11,091	11,313	11,511	6,259	
	WORKERS' COMPENSATION	231	217	251	711	907	
	LICENSED INSURANCE	241	40,200	42,600	44,400	22,500	
	DEFERRED COMP ER	242	900	1,275	1,800	900	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	602	327	
	SUPPLIES AND MATERIALS	410	345	300	400	400	
	NON-CONSUMABLE ITEMS	460	168	-	100	100	
TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE			239,300	245,993	252,836	136,334	-

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

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

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

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

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

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

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

		2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/205
		Actual	Actual	Adopted	Proposed	Approved	Adopted
EDUCATIONAL MEDIA SERVICE							
1002220616000000	CLASSIFIED SALARIES	112	23,982	23,939	27,976	29,645	
	SUBSTITUTES-CLASSIFIED	122	-	1,267	1,302	1,342	
	PERS PENSION	211	-	-	174	179	
	PERS IAP	212	1,368	1,494	1,617	1,713	
	PERS UAL	213	2,074	2,236	2,664	2,758	
	OPSRP PENSION	214	2,461	2,699	2,837	3,006	
	SOCIAL SECURITY ADMINISTR	220	1,835	1,955	2,240	2,370	
	WORKERS' COMPENSATION	231	39	49	144	342	
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	117	124	
	CLASSIFIED INSURANCE	245	20,735	20,220	20,520	20,820	
	SUPPLIES AND MATERIALS	410	775	741	900	900	
	LIBRARY BOOKS	430	723	921	1,400	1,400	
	NON-CONSUMABLE ITEMS	460	597	47	100	100	
	COMPUTER SOFTWARE	470	625	625	700	700	
	DUES & FEES	640	-	500	-	-	
TOTAL EDUCATIONAL MEDIA SERVICE			55,214	56,693	62,691	65,399	-
ASSESSMENT AND TESTING							
1002230616000000	SUPPLIES AND MATERIALS	410	107	329	400	1,500	
TOTAL ASSESSMENT AND TESTING			107	329	400	1,500	-
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240616000000	SUBSTITUTES-LICENSED	121	-	201	-	-	
	ADDITIONAL SALARY	130	122	124	-	-	
	PERS PENSION	211	-	28	-	-	
	PERS IAP	212	7	7	-	-	
	PERS UAL	213	11	28	-	-	
	OPSRP PENSION	214	13	13	-	-	
	SOCIAL SECURITY ADMINISTR	220	9	25	-	-	
	WORKERS' COMPENSATION	231	0	1	-	-	
	INST, PROF, TECH SE	310	25	-	-	-	
	INST PROGRAM IMP SERVICES	312	329	-	2,750	2,588	
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			516	428	2,750	2,588	-

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

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

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

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

NON-OPERATING (TRANSFERS, CONTINGENCIES AND RESERVES)



FERN RIDGE SCHOOL DISTRICT 28J

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

PROGRAM DESCRIPTION

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

Interfund transfers represent transfers of resources between funds or the transfer of equity between. For fiscal year 2024-2025 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$250,000 to the Textbook Fund, \$25,000 to the Technology Fund, \$250,000 to the District Maintenance Fund, and \$100,000 to the PERS Reserve Fund. A contingency appropriation provides a resource for occurrences or emergencies which cannot be foreseen at the time of budget preparation. Authorization by the Board is required prior to the use of these funds. The Unappropriated Ending Fund Balance (UEFB) represents the estimated resources which will remain undesignated for the current year.

MAJOR FUNCTIONS

5200 Interfund Transfers

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

6000 Contingencies

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

7000 Unappropriated Ending Fund Balance

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

EXPENDITURE SUMMARY BY OBJECT

	<i>2021/2022 Actual</i>	<i>2022/2023 Actual</i>	<i>2023/2024 Adopted</i>	<i>2024/2025 Proposed</i>
Transfers	760,394	1,255,862	1,844,483	633,500
Other Uses of Funds	-	-	2,103,598	1,806,755
TOTAL EXPENDITURES	760,394	1,255,862	3,948,081	2,440,255

Budget/Service Level Changes:

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

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

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

SPECIAL REVENUE FUND



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

SPECIAL REVENUE FUNDS:

This fund accounts for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes.

FOOD SERVICE PROGRAM: The food service program provides nutritious and affordable meals and promotes nutrition education. The financial goal of the program is to be a break-even or better level of operation. Income is received from federal and state government reimbursements as well as student participation.

STUDENT BODY FUNDS: These special revenue funds account for all student body activities at the District's four schools.

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

EHS ATHLETICS FUND: This special revenue fund accounts for all high school athletic activities and includes an annual transfer of support from the general fund.

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

MEASURE 99: Outdoor School.

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

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



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

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

Special Revenue-Misc. Grants:

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

Total (.567) FTE Change

SIA:

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

Total (1.125) FTE Change

Title I:

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

Total (1.875) FTE Change

Early Literacy:

- Add .750 FTE Early Literacy Teacher

Total .750 FTE Change

Athletics:

- Reduce (.400) FTE for Athletic Trainer

Total (.400) FTE Change

Total Special Revenue FTE Change: (3.217)

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

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

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

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

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

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

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

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

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

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

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

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

TEXTBOOKS ELEMENTARY

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

GENERAL ATHLETICS

REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IDEA

REQUIREMENTS								
2451220428320000	LICENSED SALARIES	111	71,898	73,336	74,619	79,243		
	SUBSTITUTES LICENSE	121	686	1,608	-	-		
	EXTRA DUTY SALARY	130	-	-	-	1,585		
	PERS PENSION	211	10,076	10,389	9,977	10,807		
	PERS IAP	212	4,320	4,400	4,477	4,850		
	PERS UAL	213	6,278	6,558	6,790	7,194		
	OPSRP PENSION	214	10	-	-	-		
	SOCIAL SECURITY ADMINISTR	220	5,551	5,733	5,708	6,183		
	WORKERS' COMPENSATION	231	204	212	353	878		
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500		
	DEFERRED COMP ER	242	900	900	900	900		
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	298	323		
	GRANT INDIRECT CHARGES	690	4,549	4,716	4,750	5,096		
TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES			124,571	129,152	130,072	139,559	-	-

2451250428320000	LICENSED SALARIES	111	62,723	63,977	65,097	69,131		
	CLASSIFIED SALARIES	112	56,116	54,589	62,978	68,656		
	SUBSTITUTES-LICENSED	121	294	1,809	-	-		
	SUBSTITUTES-CLASSIFIED	122	2,930	2,483	-	-		
	EXTRA DUTY SALARY	130	-	-	-	1,383		
	PERS PENSION	211	8,759	9,203	8,703	9,428		
	PERS IAP	212	7,027	3,220	7,521	8,171		
	PERS UAL	213	10,560	10,755	11,655	12,386		
	OPSRP PENSION	214	5,918	5,816	6,345	6,916		
	SOCIAL SECURITY ADMINISTR	220	8,578	9,400	9,798	10,646		
	WORKERS' COMPENSATION	231	368	373	620	1,519		
	LICENSED INSURANCE	241	20,100	21,300	22,200	22,500		
	DEFERRED COMP ER	242	900	900	900	900		
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	512	557		
	CLASSIFIED INSURANCE	245	51,678	53,078	55,404	56,214		

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

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

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	DEFERRED COMP ER	242	-	-	900	900		
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	300	318		
	SUPPLIES & MATERIAL	410	-	-	10,107	5,000		
	GRANT INDIRECT CHARGES	690	5,834	5,994	6,789	6,878		
Subtotal - Veneta Elementary			122,504	125,867	142,533	144,446	-	-
2511113179000000	ADDITIONAL SALARY	130	1,795	5,602	-	-		
	PERS PENSION	211	-	348	-	-		
	PERS IAP	212	105	185	-	-		
	PERS UAL	213	154	488	-	-		
	OPSRP PENSION	214	192	332	-	-		
	SOCIAL SECURITY ADMINISIST	220	136	424	-	-		
	WORKERS COMP	231	5	16	-	-		
	SUPPLIES & MATERIAL	410	642	2,312	12,000	7,000		
	NON CONSUMABLE ITEMS	460	25	5,611	-	-		
	GRANT INDIRECT CHARGES	690	153	766	600	350		
Subtotal - Elmira Elementary			3,206	16,085	12,600	7,350	-	-
2511113346000000	ADDITIONAL SALARY	130	1,772	1,644	-	-		
	PERS PENSION	211	85	-	-	-		
	PERS IAP	212	106	98	-	-		
	PERS UAL	213	153	143	-	-		
	OPSRP PENSION	214	125	176	-	-		
	SOCIAL SECURITY ADMINISIST	220	134	125	-	-		
	WORKERS COMP	231	5	5	-	-		
	INSTRUCTION SERVICE	311	-	3,128	-	-		
	SUPPLIES & MATERIAL	410	1,132	432	12,000	7,000		
	NON CONSUMABLE ITEMS	460	-	5,611	-	-		
	GRANT INDIRECT CHARGES	690	176	568	600	350		
Subtotal - Veneta Elementary			3,689	11,932	12,600	7,350	-	-
TOTAL ELEMENTARY PROGRAMS			257,163	215,126	178,345	164,396	-	-
2511121182000000	LICENSED SALARIES	111	59,938	62,411	65,853	72,524		
	CLASSIFIED SALARIES	112	7,296	19,823	22,634	25,093		
	SUBSTITUTES-LICENSED	121	196	905	1,478	1,516		
	SUSTITUTES-CLASSIFIED	122	-	466	726	726		
	PERS PENSION	211	27	81	198	300		

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

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

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

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OTHER FUNDS - SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TITLE I-A

REQUIREMENTS

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

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
	CLASSIFIED INSURANCE	245	80,803	61,614	172,368	156,150		
	INST. PROGRAM IMP SERVICES	312	1,626	-	-	-		
	SUPPLIES AND MATERIALS	410	1,909	-	-	-		
	TEXTBOOKS	420	6,257	-	-	-		
	NON CONSUMABLES	460	1,192	-	-	-		
	COMPUTER SOFTWARE	470	7,313	-	-	-		
	COMPUTER HARDWARE	480	2,424	-	-	-		
	GRANT INDIRECT CHARGES	690	12,776	13,278	20,246	19,486		
TOTAL TITLE I			349,862	363,617	554,444	533,625	-	-
2621410000000000	SUPPLIES AND MATERIALS	410	-	5,247	-	-		
	GRANT INDIRECT CHARGES	690	-	199	-	-		
TOTAL INTERMEDIATE			-	5,446	-	-	-	-
2621410045000000	ADDITIONAL SALARY	130	-	-	50,000	50,000		
	PERS PENSION	211	-	-	6,685	6,685		
	PERS IAP	212	-	-	3,000	3,000		
	PERS UAL	213	-	-	4,550	4,450		
	SOCIAL SECURITY ADMINISTR	220	-	-	3,825	3,825		
	WORKERS' COMPENSATION	231	-	-	225	545		
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	200	200		
	GRANT INDIRECT CHARGES	690	-	-	2,596	2,603		
TOTAL ELEMENTARY SUMMER PROGRAMS			-	-	71,081	71,308	-	-
2622110450000000	REIMBURSABLE STUDENT	331	-	-	-	-		
	TRAVEL	340	1,874	-	-	-		
	SUPPLIES AND MATERIALS	410	337	355	-	-		
	GRANT INDIRECT CHARGES	690	84	13	-	-		
TOTAL ATTENDANCE & SOCIAL WORK SERVICES			2,296	368	-	-	-	-
2622410450000000	ADMINISTRATORS	113	33,121	-	-	-		
	PERS PENSION	211	2,275	-	-	-		
	PERS IAP	212	1,987	-	-	-		
	PERS UAL	213	2,865	-	-	-		
	OPSRP PENSION	214	1,808	-	-	-		
	SOCIAL SECURITY ADMINISTR	220	2,538	-	-	-		
	WORKERS' COMPENSATION	231	92	-	-	-		
	LICENSED INSURANCE	241	2,014	-	-	-		

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

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

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

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

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

			2021/2022 Actual	2022/2023 Actual	2023/2024 Adopted	2024/2025 Proposed	2024/2025 Approved	2024/2025 Adopted
REQUIREMENTS								
2701111179000000	LICENSED SALARIES	111	-	3,155	-	-		
	CLASSIFIED SALARIES	112	3,708	1,827	-	-		
	PERS PENSION	211	-	439	-	-		
	PERS IAP	212	223	110	-	-		
	PERS UAL	213	321	436	-	-		
	OPSRP PENSION	214	690	197	-	-		
	SOCIAL SECURITY ADMINISTR	220	269	378	-	-		
	WORKERS' COMPENSATION	231	12	15	-	-		
	LICENSED INSURANCE	241	-	886	-	-		
	CLASSIFIED INSURANCE	245	3,190	1,685	-	-		
	INSTRUCTION SERVICE	311	-	2,600	-	-		
	SUPPLIES AND MATERIALS	410	-	1,407	12,000	11,000		
	NON-CONSUMABLE ITEMS	460	-	-	-	2,000		
	COMPUTER SOFTWARE	470	1,499	-	-	-		
	GRANT INDIRECT CHARGES	690	376	263	455	493		
	TOTAL ELMIRA ELEMENTARY		10,287	13,396	12,455	13,493	-	-
2701111346000000	LICENSED SALARIES	111	-	3,155	-	-		
	CLASSIFIED SALARIES	112	3,329	2,701	-	-		
	PERS PENSION	211	-	439	-	-		
	PERS IAP	212	161	163	-	-		
	PERS UAL	213	288	513	-	-		
	OPSRP PENSION	214	-	293	-	-		
	SOCIAL SECURITY ADMINISTR	220	243	442	-	-		
	WORKERS' COMPENSATION	231	13	18	-	-		
	LICENSED INSURANCE	241	-	886	-	-		
	CLASSIFIED INSURANCE	245	4,307	3,033	-	-		
	INSTRUCTION SERVICE	311	-	3,000	-	-		
	SUPPLIES AND MATERIALS	410	-	-	-	11,000		
	NON-CONSUMABLE ITEM	460	-	3,398	-	2,000		
	COMPUTER SOFTWARE	470	1,499	-	-	-		
	GRANT INDIRECT CHARGES	690	373	361	-	493		
	TOTAL VENETA ELEMENTARY		10,212	18,402	-	13,493	-	-
2701121182000000	NON-CONSUMABLE ITEM	460	-	-	12,000	5,152		
	COMPUTER SOFTWARE	470	2,188	-	-	-		
	GRANT INDIRECT CHARGES	690	83	-	455	195		

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

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

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

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

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

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

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

			2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2024/2025
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	7,266	7,411	7,253	7,703		
	PERS IAP	212	3,136	3,434	3,255	-		
	PERS UAL	213	4,658	5,161	4,937	5,128		
	OPSRP PENSION	214	-	423	-	-		
	SOCIAL SECURITY ADMINISTR	220	4,087	4,480	4,150	4,407		
	WORKERS' COMPENSATION	231	153	169	259	640		
	LICENSED INSURANCE	241	16,751	17,751	18,501	18,752		
	DEFERRED COMP ER	242	750	750	750	750		
	PAID FAMILY MEDIAL LEAVE INS	243	-	-	217	230		
	FUEL	326	3	4	-	-		
	REIMBURSABLE STUDENT TRAN	331	47	7	-	-		
	PRINTING AND BINDING	355	112	-	-	-		
	SUPPLIES AND MATERIALS	410	9,288	10,364	-	10,000		
	NON-CONSUMABLE ITEMS	460	-	24,326	-	21,000		
	GRANT INDIRECT CHARGES	690	3,794	4,891	3,546	4,784		
TOTAL INFORMATION SERVICES			103,893	137,993	97,120	131,008	-	-
2892660000000000	COMPUTER HARDWARE	480	-	-	10,428	-		
	GRANT INDIRECT CHARGES	690	-	-	395	-		
TOTAL TECHNOLOGY SERVICES			-	-	10,823	-	-	-
TOTAL MEASURE 98 REQUIREMENTS			302,195	405,064	377,528	369,299	-	-
CONSTRUCTION EXCISE TAX								
REQUIREMENTS								
2912542700000000	REPAIRS & MAINTENANCE	322	-	-	40,000	100,000	-	-
	IMPROVE OTHER THAN BUILD	530	-	-	22,945	100,000	-	-
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			-	-	62,945	200,000	-	-
2912543700000000	REPAIRS & MAINTENANCE	322	-	-	40,000	131,846	-	-
TOTAL CARE AND UPKEEP OF GROUNDS			-	-	40,000	131,846	-	-
TOTAL CONSTRUCTION EXCISE TAX REQUIREMENTS			-	-	102,945	331,846	-	-
TITLE II								
REQUIREMENTS								
2931111450000000	LICENSED SALARIES	111	16,701	-	-	-		
	CLASSIFIED SALARIES	112	11,373	29,463	-	-		

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

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

MISC. OTHER GRANTS

REQUIREMENTS

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

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

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

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

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

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

EARLY RETIREMENT FUND

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

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

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

DEBT SERVICE FUND



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

DEBT SERVICE FUND

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

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

GENERAL OBLIGATION BONDS:

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

PENSION OBLIGATION BONDS:

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2002	Lump-sum payment to PERS	10/31/2002	6/30/2028	\$ 4,568,364	\$ 2,750,000



FERN RIDGE SCHOOL DISTRICT 28J
DEBT SERVICE FUND

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

CAPITAL PROJECTS FUND



CAPITAL PROJECTS FUND

This fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds to fund capital construction and facilities remodels, and the sale of surplus property.

Bond Measure

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

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

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

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

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

Others:

Add and improve sports fields

Update and repair restrooms

Site improvements

Demolition

Furnishings

Equipment

Interest, bond issuance costs.

FERN RIDGE SCHOOL DISTRICT 28J
CAPITAL PROJECTS FUND

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

APPENDIX

STATE SCHOOL FUND GRANT
2024-2025

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

Lane County, Fern Ridge SD 28J - 2084

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

2024-2025 Transportation Grant	
Salaries	= N/A
Payroll	= N/A
Purchased Services	= N/A
Supplies	= N/A
Other	= N/A
Garage Depreciation	= N/A
Bus Depreciation	= N/A
Fees Collected	= N/A
Non-Reimbursable	= N/A
Net Eligible Trans Expenditures	= \$1,780,166.00
Transportation per ADMr Rank	= 76%
Transportation Reimbursement Rate	= 70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant	\$1,246,116.20

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

2024-2025 General Purpose Grant

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

2024-2025 Total Formula Revenue

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

2024-2025 State School Fund Grant

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

2024-2025 Rates per ADMw

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

Payments

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

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

To assessor of _____ County

FORM OR-ED-50 2024-2025

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

Check here if this is an amended form.

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

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

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

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

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