

## Budget Committee Meeting

Tuesday, May 19, 2026 The doors will open at 6:15am

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

1. **Call Meeting to Order**

2. **Flag Salute**

3. **Apporval 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**

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**BUDGET MEETING of the FERN RIDGE SCHOOL DISTRICT 28J**

**April 14, 2026 – 6:30 P.M.**  
**88834 Territorial Road**  
**Elmira, OR 97437**  
**Or**

**<https://fernridge-k12-or-us.zoom.us/j/83643709935>**

**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 Budget Committee member Tory Macklin at 6:33 p.m. Tory Macklin led the flag salute.

In attendance were School Board Members WC Grover and Mark Gent; Budget Committee Members Tory Macklin, Erik Carlstrom, Krista Spencer, and Haley Herbert; as well as Superintendent Gary Carpenter and Business Manager Quanah Bennett.

Board Members Kathleen Pizzola, Lisa McCann and Brian Kirkpatrick were absent. Budget Committee Member David Voltz was also absent.

**Agenda Item 1:**

**ELECTION OF OFFICERS:** Budget Committee Member Tory Macklin made a motion to nominate Budget Committee Member Erik Carlstrom for Budget Committee Chair; the motion was seconded by Director WC Grover. Erik Carlstrom then nominated Tory Macklin as Budget Committee Vice-Chair; this motion was also seconded by Director WC Grover. Both motions passed with 6 yes votes and 0 no votes.

**Agenda Item 2:**

**APPROVAL OF MINUTES:** Budget Committee Member Tory Macklin made a motion to approve the minutes from the May 20, 2025, budget meeting. The motion was seconded by Budget Committee Member Krista Spencer. The motion passed with 6 yes votes and 0 no votes.

**OVERVIEW OF BUDGET PROCESS & BUDGET COMMITTEE ROLE:** Business Manager Quanah Bennett gave an overview of the budget process, timelines, and the role of the Budget Committee.

**BUDGET PREPERATION & FORECASTING:**

Business Manager Quanah Bennett led a review of the key factors that will go into preparing the budget for 2026-2027 as follows:

- A timeline was reviewed outlining when meetings take place and when the budget is officially adopted.
- An explanation was given regarding what the budget is, the legal requirements surrounding it, and the composition of the Budget Committee.
- The roles and responsibilities of the Budget Committee—what it does and does not do—were explained.
- An overview of the budget document was provided, highlighting sections to focus on within the nearly 200-page document.
- Known and unknown factors regarding revenues were reviewed.
- Known and unknown factors regarding expenditures were reviewed.
- An overview of the sources of General Fund revenues was provided.
- A graph of the past three biennial State School Fund allocations was presented.
- A history of enrollment and projections for 2026–27 were presented.
- A slide showing how weights are applied to ADMr was presented, along with a discussion of the 11% cap on special education students.
- A history of the General Fund ending fund balance was reviewed, along with projections for 2025–26 and 2026–27.
- A slide of projected reserves was provided, along with an explanation of what each reserve is used for.

Business Manager Quanah Bennett explained that the next step is to build the budget. The document should be ready for review by May 12th and will be available on the district website. It will also be emailed out, with hard copies available upon request. The next meeting will be held on Tuesday, May 19th, 2026, at the District Office and will also be accessible virtually. At that meeting, the budget message will be read and the proposed budget will be 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 Erik Carlstrom moved to recess the meeting at 7: 03 pm until May 19th.**

Attest:

X

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Erik Carlstrom  
Budget Committee Chair

X

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Gary Carpenter  
Superintendent/Budget Officer

# FERN RIDGE SCHOOL DISTRICT 28J

LANE COUNTY, OREGON

## PROPOSED BUDGET



*FISCAL YEAR 2026-2027*



**Fern Ridge School District 28J**  
88834 Territorial Road, Elmira, OR 97437  
541.935.2253    [www.fernridge.k12.or.us](http://www.fernridge.k12.or.us)



**FERN RIDGE SCHOOL DISTRICT 28J**  
*TABLE OF CONTENTS*

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BUDGET PROCESS AND FORMAT .....	1
SUPERINTENDENT’S BUDGET MESSAGE.....	6
THE BUDGET AT A GLANCE (Includes Enrollment and FTE) .....	10
DISTRICT OVERVIEW AND READER’S GUIDE.....	24
GENERAL FUND .....	32
DISTRICT OPERATIONS AND ADMINISTRATION .....	42
SPECIAL EDUCATION .....	54
ELMIRA ELEMENTARY .....	70
VENETA ELEMENTARY.....	76
FERN RIDGE MIDDLE SCHOOL .....	82
ELMIRA HIGH SCHOOL.....	93
NON-OPERATING (TRANSFERS, CONTINGENCIES AND ENDING FUND BALANCE) .....	107
SPECIAL REVENUE FUND .....	110
DEBT SERVICE FUND.....	163
CAPITAL PROJECTS FUND.....	166
APPENDIX.....	173

# **BUDGET PROCESS AND FORMAT**



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

### ***WHAT IS A BUDGET?***

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

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

### ***WHAT IS LOCAL BUDGET LAW?***

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

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

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

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

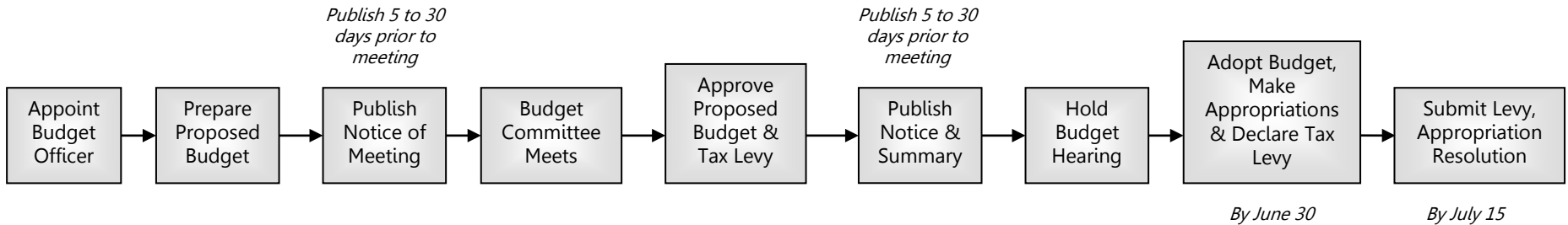
### ***THE BUDGET PROCESS***

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

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



## THE BUDGET PROCESS



### ***2026-2027 BUDGET CALENDAR KEY DATES***

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



## **THE BUDGET COMMITTEE**

*FOR THE FISCAL YEAR BEGINNING JULY 1, 2025*

<b>Position</b>	<b>Board of Directors</b>	<b>Term Expires</b>	<b>Budget Directors</b>	<b>Term Expires</b>
1	Kathleen Pizzola	June 30, 2027	Erik Carlstrom	June 30, 2027
2	WC Grover	June 30, 2029	Tory Macklin	June 30, 2027
3	Mark Gent	June 30, 2029	Krista Spencer	June 30, 2027
4	Brian Kirkpatrick	June 30, 2029	David Voltz	June 30, 2027
5	Lisa McCann	June 30, 2027	Haley Herbert	June 30, 2027

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

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

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



## ***BUDGET FORMAT***

The budget document is organized into five major sections:

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

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

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

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

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

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

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

**Other Funds** includes the following:

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

# **SUPERINTENDENT'S BUDGET MESSAGE**



**FERN RIDGE SCHOOL DISTRICT 28J  
SUPERINTENDENT'S BUDGET MESSAGE  
2026-2027**

Dear Members of the Budget Committee and Community:

The 2025-2026 school year wraps up the first year of the current biennium. The proposed budget document represents the Fern Ridge School District's 2026-2027 fiscal year financial plan. The forecasts included in the proposed budget are based on the latest local information as well as the latest information available from the Oregon Department of Education and projected federal funds. The budget is built on an enrollment forecast that is 38 students fewer than our 25-26 budget was built on. Public School enrollment throughout Oregon is on a decline, and that trend has been consistent here in Fern Ridge as well. In 2025, Oregon ranked 47<sup>th</sup>/50 in both birth rates (number of births per 1,000 people in a population within a year), and fertility rates (the number of births per 1000 women of reproductive age in a population year).

In this upcoming 2<sup>nd</sup> year of the biennium, the District is projected to receive approximately \$454,089 more in general fund revenue than we did in 25-26, or about 2.3%. While this increase in funding is certainly welcome, it remains a challenge to keep up with inflationary pressures in areas such as purchased services, out of district special education placement costs, insurance and supplies.

Despite the significant rise in costs, combined with declining enrollment, the district has positioned itself well in recent years to be able to weather this inflationary period. In recent years we have focused on moving out of a deficit spending cycle. In 24-25 we operated in the black by 955k, mostly due to underspending of 7%. In 25-26, if we underspend at 3% we will essentially remain flat. For each % over 3 that we underspend, we will operate in the black approximately 200k as of current numbers. While this 26-27 budget does have us deficit spending, if we underspend this proposed budget by 6%, instead of the 3% that is factored in, we will again remain pretty much flat in regards to our end fund balance.

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



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

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

**Things to note:**

- **State funding:** Because we are in the 2<sup>nd</sup> year of the biennium, our funding is known, which makes this process a bit easier. In odd numbered years, for example next year in 2027, we often find ourselves budgeting based on our best guess.
- **Bond:** The passage of the district facilities bond in the Spring of 2024 was a significant help to the general fund, as a major component of the bond was addressing HVAC and other mechanical systems that would have needed to be addressed using general fund dollars had it not passed. This has allowed our facilities reserve account to grow a bit. In addition, we expect to have in excess of 2M dollars left over, after the completion of all promised bond related projects as a result of interest earned and bond premiums earned at the sale.

- **Federal dollars:** This continues to be in flux, with significant reductions coming in Title I, II and IV in recent years. Our Title I program will need a “reset” in the 26-27 school year and we have a plan to do just that.
- **Bargaining:** Another strength of our current position is that we have contracts now in place for all certified, classified, and administrator and District Office groups through June 30<sup>th</sup>, 2028. Having these costs locked in and known, is a significant help as we look to plan for the future. I would also like to recognize all of our employee groups who have bargained in good faith, and understand the balance of supporting our staff with a fair and competitive financial package, while also doing what is best for our students. Their partnership is a significant reason for our financial stability.

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

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



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

The District is committed to providing the best possible learning environment that is fiscally possible. I believe this proposal is an accurate depiction of the budget, and it is the most reasonable projection of our fiscal resources and uses at this time. This proposal implements the desires of the Board and utilizes fiscally responsible financial practices.

While our proposed 2026-2027 budget does not fully fund everything our students deserve, our efforts are designed to maintain an environment that still promotes high levels of student achievement and progression to college, careers, and other postsecondary pathways. Through conservative and sound budgeting practices, the district is positioned to weather the elements of this inflationary market without the cuts, reductions in force, school closures and other cost cutting measures that some districts around the state are experiencing. We will continue to look for meaningful ways to support staff and students in the years to come, while ensuring we remain fiscally responsible.

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

Professionally,

Gary E. Carpenter, Jr., Superintendent

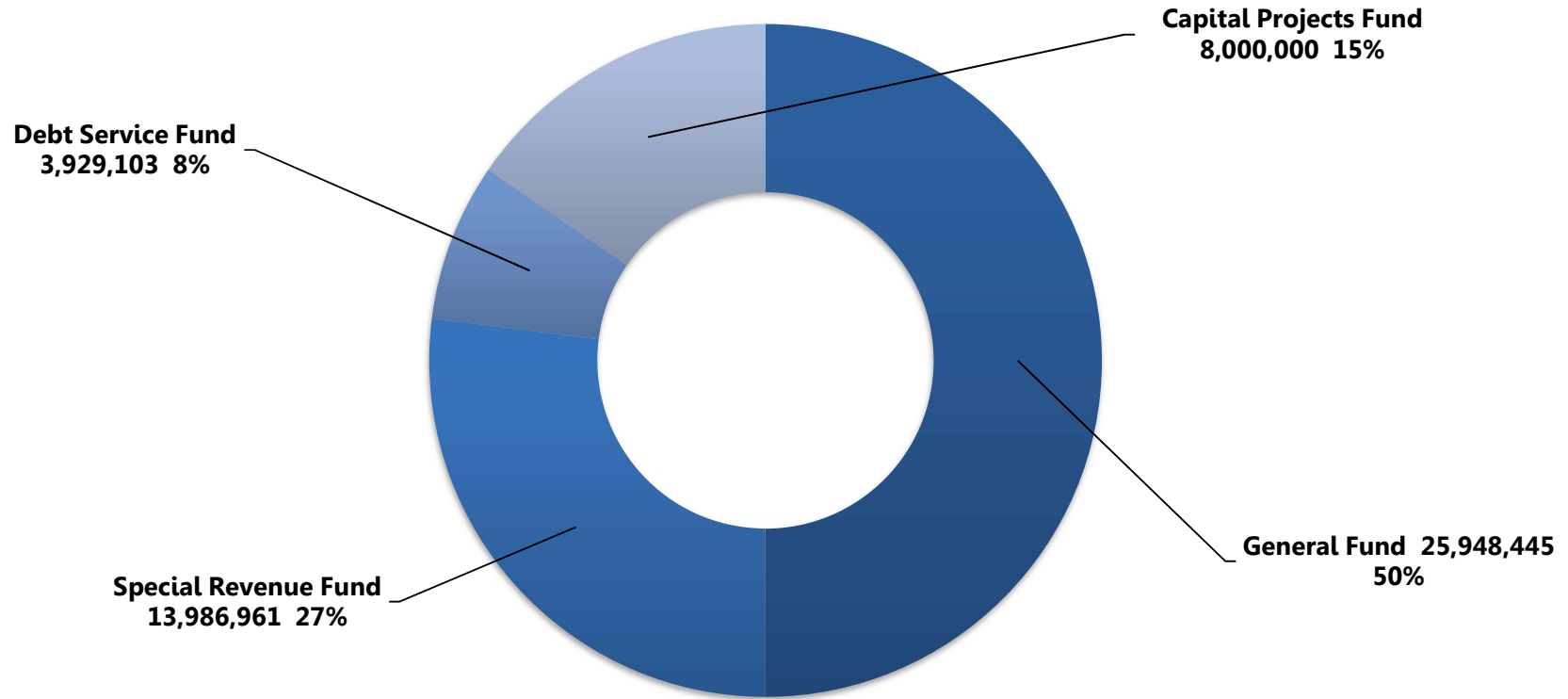
# **THE BUDGET AT A GLANCE**



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

**Proposed 2026-2027 Budget for All Funds**

**\$ 51,864,509**





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

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

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

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

**\*RESTRICTED - Special Revenue Funds:** \$ **13,986,961**

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

**\*RESTRICTED - Debt Service Funds:** \$ **3,929,103**

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

**\*RESTRICTED - Capital Projects Fund:** \$ **8,000,000**

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

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



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

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

**REVENUES**

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



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

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

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



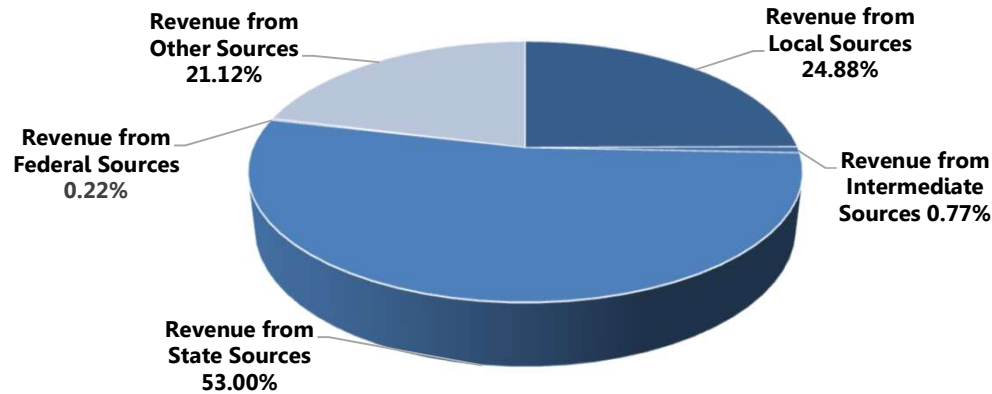
**FERN RIDGE SCHOOL DISTRICT 28J**  
**THE BUDGET AT A GLANCE**

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



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

**Proposed 2026-2027 General Fund Operating Revenues:** School districts in Oregon receive most of their funding for general operations through the State School Fund (SSF) Formula, whereby local revenues are combined statewide and redistributed through a weighted per student formula. Formula revenue is highly dependent on state income taxes and property values.



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

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

**Other Sources:** Beginning fund balance and transfers.

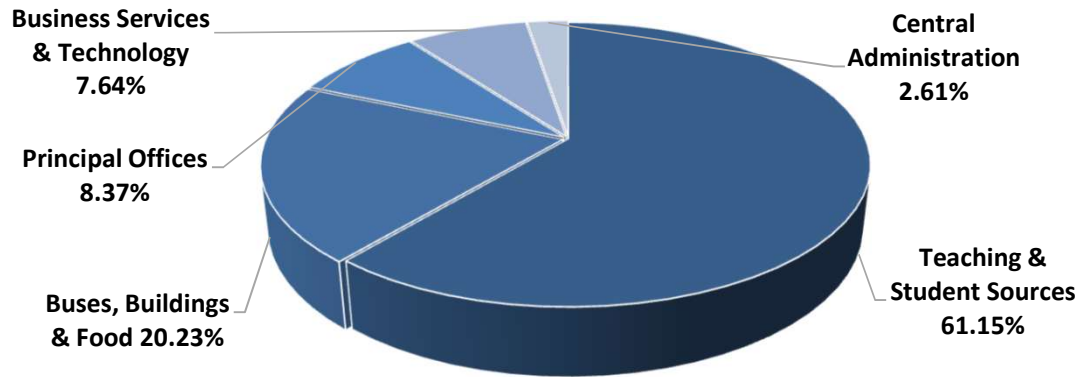
**Revenue from Intermediate Sources:** ESD Apportionment, County School Funds.

**Federal Sources:** Federal Forest Fees.



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

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



### **Teaching & Student Resources:**

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

### **Business Services & Technology:**

Includes financial management and support services, and technology services.

### **Principal Offices:**

Includes principal's office and administrative support.

### **Buses, Buildings & Food:**

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

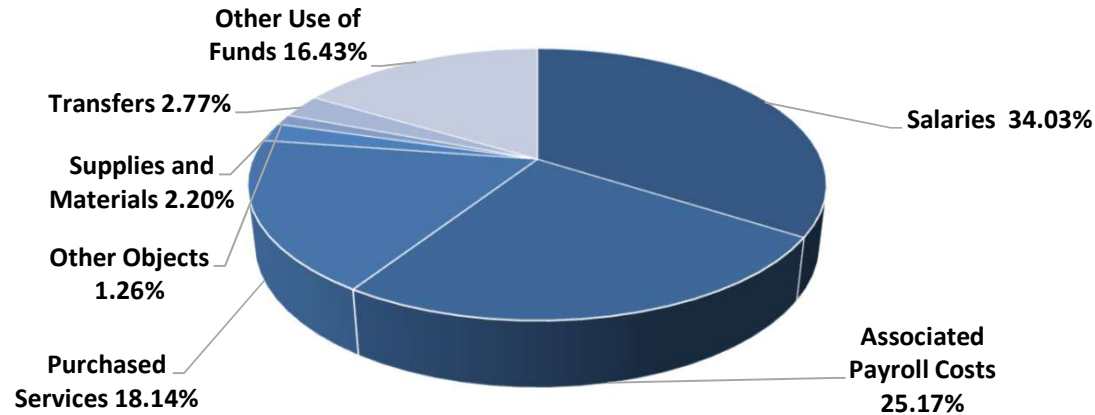
### **Central Administration:**

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



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

**Proposed 2026-2027 General Fund Operating Budget by Category:** The graph below shows how the 2026-2027 General Fund is budgeted by specific categories. As the graph shows, nearly 60% of the General Fund budget is allocated to pay for people (salaries and benefits), and the majority of those people are licensed teachers.



**Salaries & Associated Payroll Costs:** Includes salaries for all District personnel, including substitutes, and all associated payroll costs such as PERS, FICA, PFMLI, workers' compensation, and health insurance benefits. **Includes Objects 100 through 299.**

**Purchased Services:** Includes all utilities, contracted student transportation, legal and audit services, other contracted work, and all other services not provided by the District but purchased from outside vendors. **Includes objects 300 through 399.**

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

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

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

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



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

**FULL TIME EQUIVALENT FTE**

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



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

**FULL TIME EQUIVALENT FTE**

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



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

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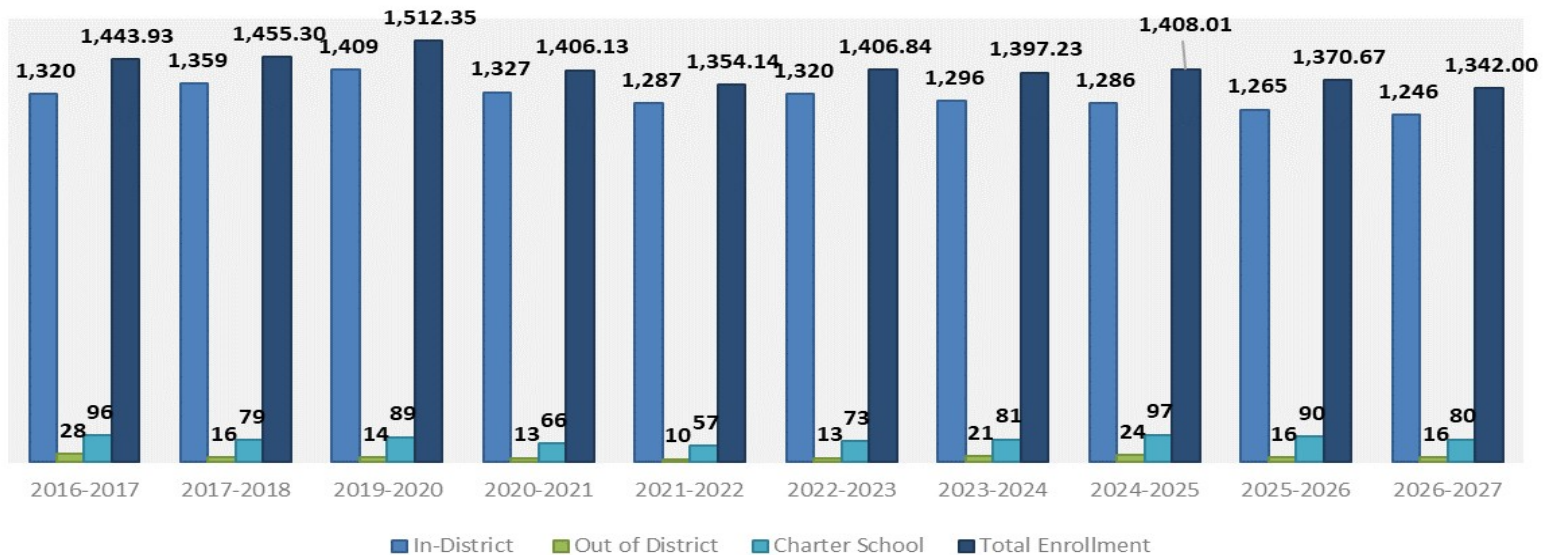
***FULL TIME EQUIVALENT FTE***

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



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

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

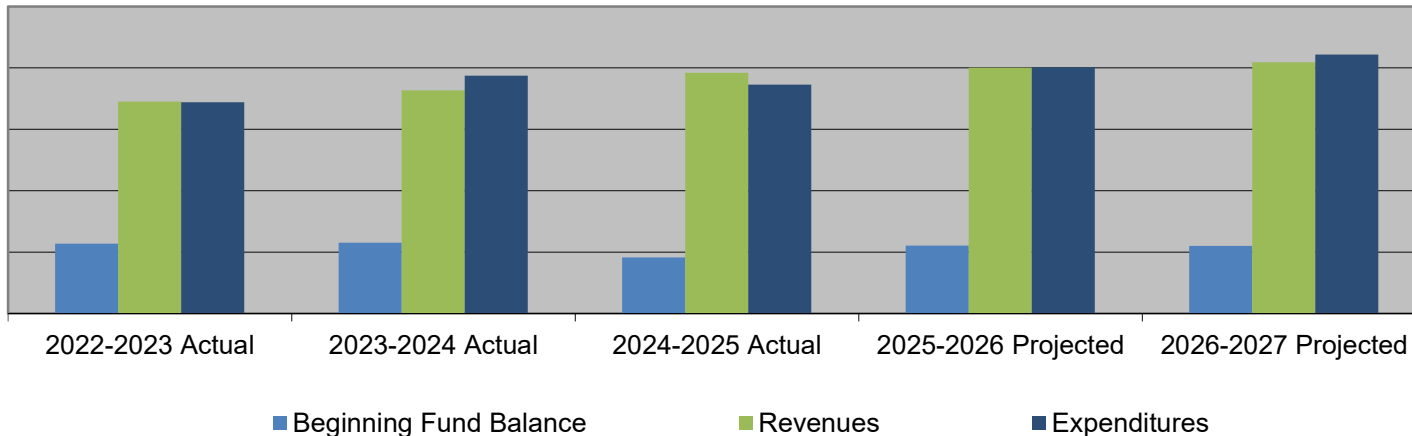


**ADMr / Per Pupil Funding**

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

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

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



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



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

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

#### ***THE DISTRICT***

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

In 1911 Union High School District No. 4 began serving the students in our area. On June 16, 1960, Union High District No. 4 became a unified district and Lane County School District 28J became the official new District name, the 28th district to form in Lane County. The "J" stands for "joint" because the District's area extends across two counties. All in all, the District has been providing education to the children of our area for over 115 years.

Fern Ridge School District 28J is now one of sixteen school districts in Lane County with a full-time equivalent population of approximately 1,350 students. The District is comprised of four schools (Elmira Elementary, Veneta Elementary, Fern Ridge Middle School, and Elmira High School), and one charter school (West Lane Charter).

#### ***THE SCHOOL BOARD***

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

#### ***SCHOOL BOARD GOALS***

1. The Fern Ridge School District Board will commit to continuous board professional development, with a focus on the culture and climate on the board and the roles and responsibilities, authority of the board.
2. The Fern Ridge School District Board will use data to identify and prioritize student needs and hold themselves accountable for meeting all student learning expectations by monitoring the progress of the district goals.
3. The Fern Ridge School District will continue to engage and receive input from stakeholders to help the board make informed decisions.

#### ***CITIZEN INVOLVEMENT***

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

Notices of all budget committee meetings and budget hearings are published in the legal notices section of the *The Register Guard*. In addition, the School Board meeting calendar and all School Board



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

### ***FINANCIAL MANAGEMENT GOALS AND POLICIES***

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

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

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

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

### **Fiscal Management Goals**

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

### **Fiscal Management Policies**

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



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

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

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

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

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

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



## ***GLOSSARY***

### ***ADM***

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

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

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

### ***ADOPTED BUDGET***

The financial plan that is the basis for appropriations.

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

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

### ***APPROPRIATION***

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

### ***APPROVED BUDGET***

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

### ***ASSESSED VALUE***

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

### ***ASSETS***

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

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

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

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

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

### ***BUDGET***

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

### ***BUDGET COMMITTEE***

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

### ***BUDGET MESSAGE***

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

### ***BUDGET OFFICER***

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

### ***BUDGET TRANSFERS***

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

### ***CAPTIAL OUTLAY***

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

### ***CASH BASIS***

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

### ***CONTINGENCY***

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



## **GLOSSARY**

### ***DEBT SERVICE***

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

### ***DEFICIT***

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

### ***ENCUMBRANCE***

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

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

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

### ***EQUALIZATION***

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

### ***EXPENDITURES***

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

### ***FTE***

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

### ***FISCAL YEAR***

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

### ***FIXED ASSETS***

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

### ***FUNCTION***

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

### ***FUND***

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

### ***GENERAL FUND***

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

### ***GOVERNING BODY***

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

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

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

### ***INDIRECT COST***

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

### ***INTERFUND TRANSFER***

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

### ***LEVY***

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

### ***LIABILITIES***

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



## **GLOSSARY**

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

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

### ***OBJECT***

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

### ***OPERATING BUDGET***

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

### ***PAYROLL EXPENSES***

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

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

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

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

### ***PROGRAM***

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

### ***PROPOSED BUDGET***

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

### ***PUBLICATION***

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

### ***REQUIREMENT***

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

### ***RESERVE FUND***

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

### ***RESOURCES***

Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

### ***SUPPLEMENTAL BUDGET***

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

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

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



## *ACRONYMS*

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

**ADM<sub>w</sub>** Average Daily Membership  
(weighted)

**AYP** Adequate Yearly Progress

**CCSS** Common Core State Standards

**CIP** Consolidated Improvement Plan

**COSA** Confederation of School  
Administrators

**CTE** Career Technical Education

**DO** District Office

**EES** Elmira Elementary School

**EHS** Elmira High School

**ELD** English Language Development

**ESD** Education Service District

**ESSER** Elementary and Secondary School  
Emergency Relief

**FREA** Fern Ridge Education Association

**FRSD** Fern Ridge School District

**GAAP** Generally Accepted Accounting  
Principles

**GASB** Government Accounting Standards  
Board

**FTE** Full Time Equivalent

**IDEA** Individuals with Disabilities Education  
Act

**IEP** Individualized Educational Program

**LUBC** Lane Unified Bargaining Council

**NCLB** No Child Left Behind

**OAR** Oregon Administrative Rules

**ODE** Oregon Department of Education

**OPSRP** Oregon Public Service Retirement  
Plan

**ORS** Oregon Revised Statutes

**OSAA** Oregon School Activities Association

**OSBA** Oregon School Boards Association

**OSEA** Oregon School Employees  
Association

**OSAS** Oregon State Assessment System

**PBS** Positive Behavior Support

**PERS** Public Employees Retirement System

**RIF** Reduction in Force

**SIA** Student Investment Act

**SPED** Special Education

**SSF** State School Fund

**SSID** Secure Student Identification

**TAG** Talented and Gifted

**TOSA** Teacher on Special Assignment

**VES** Veneta Elementary School

**WLC** West Lane Charter

**YTP** Youth Transition Program

# **GENERAL FUND**



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

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

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

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

### ***PROPERTY TAXES***

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

be received during the 2026-2027 fiscal year. Other property tax-related revenues include interest earnings from delinquent taxes.

### ***OTHER STATE FUNDING FORMULA REVENUES***

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

### ***OTHER SOURCES OF REVENUE***

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

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

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



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

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



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

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



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

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



**FERN RIDGE SCHOOL DISTRICT 28J**

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

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



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

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



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

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



# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

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



# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

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

# **DISTRICT OPERATIONS AND ADMINISTRATION**



**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS – DISTRICT OPERATIONS & ADMINISTRATION**

**SERVICE AREA DESCRIPTION**

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

**MAJOR FUNCTIONS**

**2321 Office of the Superintendent Services**

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

**2542 Care and Upkeep of Buildings Services**

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

**2550 Student Transportation Services**

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

**EXPENDITURE SUMMARY BY OBJECT**

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

**GF Budget/Service Level Changes:**

**Support Services-**

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

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

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

**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION**

		2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
		Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>DISTRICT WIDE INSTRUCTIONAL PROGRAMS</b>							
1001111000000000	SUBSTITUTES-LICENSED	121	-	13860.47	-	-	-
	PERS IAP	212	-	831.61	-	-	-
	PERS UAL	213	-	1238.21	-	-	-
	OPSRP PENSION	214	-	1459.55	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	1060.32	-	-	-
	WORKERS' COMPENSATION	231	-	37.52	-	-	-
	LICENSED INSURANCE	241	-	55.77	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	58	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>				<b>18,601</b>			
<b>TAG</b>							
1001210000000000	SUPPLIES AND MATERIALS	410	795	1,323	1,525	1,540	-
<b>TOTAL TALENTED AND GIFTED</b>			<b>795</b>	<b>1,323</b>	<b>1,525</b>	<b>1,540</b>	
<b>ESL</b>							
1001291000000000	ADDITIONAL SALARY	130	1,200	-	-	-	-
	PERS IAP	212	72	-	-	-	-
	PERS UAL	213	109	-	-	-	-
	OPSRP PENSION	214	126	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	89	-	-	-	-
	WORKERS' COMPENSATION	231	3	-	-	-	-
	PFMLI	243	4	-	-	-	-
	TRAVEL	340	-	-	594	600	-
	POSTAGE	353	-	29	-	-	-
	LIBRARY BOOKS	430	69	-	500	505	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			<b>1,672</b>	<b>29</b>	<b>1,094</b>	<b>1,105</b>	
<b>HEALTH SERVICES</b>							
1002130000000000	ADDITIONAL SALARY	130	-	120	-	-	-
	PERS IAP	212	-	7	-	-	-
	PERS UAL	213	-	10	-	-	-
	OPSRP PENSION	214	-	12	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	9	-	-	-
	WORKERS' COMPENSATION	231	-	0	-	-	-
	PFMLI	243	-	0	-	-	-
	OTHER INST, PROF & TECH	319	2,100	1950	-	-	-

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

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

**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION**

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

**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION**

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

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

**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION**

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

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

**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION**

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

**FERN RIDGE SCHOOL DISTRICT 28J**

***GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION***

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

# **SPECIAL EDUCATION**



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

**SERVICE AREA DESCRIPTION**

The Special Education area ensures that students who have specific educational needs receive the necessary support to help them be successful. These services include individual education programs (IEP) for approximately 310 students which ensure compliance with the federal Individuals with Disabilities Education Act (IDEA).

**MAJOR FUNCTIONS**

**1220 Restrictive Programs for Students with Disabilities**

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

**1250 Less Restrictive Programs for Students with Disabilities**

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

**2550 Student Transportation Services**

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

**EXPENDITURE SUMMARY BY OBJECT**

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

**GF Budget/Service Level Changes:**

**Instruction-**

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

**Total GF FTE Change: (.749 FTE)**

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

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

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

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

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

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

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

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

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

**LEARNING CENTERS - STRUCTURED AND INTENSIVE**

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

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

		2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	164	232	378	341	-
	CLASSIFIED INSURANCE	245	-	-	19,008	19,278	-
	SUPPLIES AND MATERIALS	410	497	-	200	200	-
	TEXTBOOKS	420	622	-	700	500	-
	NON-CONSUMABLE ITEMS	460	-	-	75	75	-
	<b>Subtotal: Veneta Elementary</b>		<b>90,465</b>	<b>95,705</b>	<b>157,390</b>	<b>161,013</b>	-
1001221428320182	ADDITIONAL SALARY	130	-	-	750	-	-
	PERS PENSION	211	-	-	119	-	-
	PERS IAP	212	-	-	45	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	57	-	-
	WORKERS' COMPENSATION	231	-	-	1	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3	-	-
	SUPPLIES AND MATERIALS	410	-	200	200	-	-
	TEXTBOOKS	420	-	75	75	-	-
	NON-CONSUMABLE ITEMS	460	-	75	75	-	-
	<b>Subtotal: Fern Ridge Middle School</b>		-	-	<b>350</b>	<b>1,325</b>	-
	<b>TOTAL LEARNING CENTERS - STRUCTURED</b>		<b>90,465</b>	<b>95,705</b>	<b>157,740</b>	<b>162,338</b>	-
<b>ESY</b>							
1001227428320000	CLASSIFIED SALARIES	112	-	1,360	-	-	-
	PERS IAP	212	-	82	-	-	-
	PERS UAL	213	-	124	-	-	-
	OPSRP PENSION	214	-	143	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	104	-	-	-
	WORKERS' COMPENSATION	231	-	4	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	5	-	-	-
	TUITION PAY TO OTHR DIST	371	-	-	2,000	2,000	-
	<b>TOTAL EXTENDED SCHOOL YEAR PROGRAMS</b>		-	<b>1,821</b>	<b>2,000</b>	<b>2,000</b>	-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# **ELMIRA ELEMENTARY**



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

**SERVICE AREA DESCRIPTION**

Elmira Elementary School (EES) is a kindergarten through fifth grade school with an enrollment of approximately 237 students.

**MAJOR FUNCTIONS**

**1111 Elementary Programs**

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

**2410 Office of the Principal Services**

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

**EXPENDITURE SUMMARY BY OBJECT**

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

**GF Budget/Service Level Changes:**

**Instruction -**

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

**Total GF FTE Change: .1912 FTE**

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

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

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

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

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

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

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

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

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

# **VENETA ELEMENTARY**



**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS – VENETA ELEMENTARY SCHOOL**

**SERVICE AREA DESCRIPTION**

Veneta Elementary School (VES) is a kindergarten through fifth grade school with an enrollment of approximately 314 students.

**MAJOR FUNCTIONS**

**1111 Elementary Programs**

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

**2410 Office of the Principal Services**

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

**EXPENDITURE SUMMARY BY OBJECT**

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

**GF Budget/Service Level Changes:**

**Instruction -**

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

**Total GF FTE Change: (1.1088 FTE)**

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

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

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

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

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

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

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

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

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

# **FERN RIDGE MIDDLE SCHOOL**



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

**SERVICE AREA DESCRIPTION**

Fern Ridge Middle School (FRMS) is a sixth through eighth grade school with an enrollment of approximately 311 students. All students are enrolled in the core curriculum of language arts, social studies, science, physical education, and selected elective courses.

**MAJOR FUNCTIONS**

**1121 Middle School Programs**

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

**2410 Office of the Principal Services**

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

**EXPENDITURE SUMMARY BY OBJECT**

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

**GF Budget/Service Level Changes:**

**Instruction-**

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

**Total GF FTE Change: (.0075 FTE)**

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

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

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

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

**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL**

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

**INSTRUMENTAL MUSIC**

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

**CHOIR**

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

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

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

		2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	-	4,559	6,950	7,025	-
	SOCIAL SECURITY ADMINISTR	220	-	3,035	3,687	4,218	-
	WORKERS' COMPENSATION	231	-	126	540	292	-
	LICENSED INSURANCE	241	-	24,350	23,100	23,700	-
	DEFERRED COMP ER	242	-	-	900	900	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	181	223	221	-
	SUPPLIES AND MATERIALS	410	222	404	300	300	-
	NON-CONSUMABLE ITEMS	460	-	51	200	200	-
<b>TOTAL GUIDANCE SERVICES</b>		<b>222</b>	<b>82,436</b>	<b>91,540</b>	<b>100,488</b>		
<b>OTHER GUIDANCE SERVICES</b>							
1002120182000000	LICENSED SALARIES	111	24,525	-	-	-	-
	PERS IAP	212	524	-	-	-	-
	PERS UAL	213	2,232	-	-	-	-
	OPSRP PENSION	214	919	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,843	-	-	-	-
	WORKERS' COMPENSATION	231	58	-	-	-	-
	LICENSED INSURANCE	241	3,768	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	79	-	-	-	-
<b>TOTAL OTHER GUIDANCE SERVICES</b>			<b>33,947</b>				
<b>HEALTH SERVICES</b>							
1002130182000000	SUPPLIES AND MATERIALS	410	-	318	400	450	-
<b>TOTAL HEALTH SERVICES</b>				<b>318</b>	<b>400</b>	<b>450</b>	
<b>EDUCATIONAL MEDIA SERVICES</b>							
1002220182000000	CLASSIFIED SALARIES	112	26,700	27,328	30,891	32,096	-
	SUBSTITUTES-CLASSIFIED	122	2,248	2,592	1,464	1,521	-
	PERS PENSION	211	15	-	258	242	-
	PERS IAP	212	1,594	1,685	1,722	1,789	-
	PERS UAL	213	2,634	2,673	3,058	3,160	-
	OPSRP PENSION	214	2,846	3,006	4,137	3,798	-
	SOCIAL SECURITY ADMINISTR	220	2,215	1,868	2,475	2,572	-
	WORKERS' COMPENSATION	231	73	88	342	170	-
	PAID FAMILY MEDIAL LEAVE INS.	243	94	126	149	134	-
	CLASSIFIED INSURANCE	245	20,520	20,820	21,120	21,420	-

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

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

**FERN RIDGE SCHOOL DISTRICT 28J**

***GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL***

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

# **ELMIRA HIGH SCHOOL**



**FERN RIDGE SCHOOL DISTRICT 28J**

**GENERAL FUND REQUIREMENTS – ELMIRA HIGH SCHOOL**

**SERVICE AREA DESCRIPTION**

Elmira High School (EHS) is a ninth through twelfth grade school with an enrollment of approximately 384 students. All students are enrolled in the core curriculum of language arts, social studies, science, mathematics, physical and health education, and selected elective courses including second languages, art, music and CTE.

**MAJOR FUNCTIONS**

**1131 High School Programs**

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

**2410 Office of the Principal Services**

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

**EXPENDITURE SUMMARY BY OBJECT**

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

**GF Budget/Service Level Changes:**

**Instruction-**

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

**Transfers-**

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

**Total GF FTE Change: (.0483 FTE)**

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

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

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

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

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

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

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

		2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	226	345	400	400	-
	NON-CONSUMABLE ITEMS	460	58	-	100	100	-
<b>TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES</b>		<b>324,638</b>	<b>228,706</b>	<b>178,561</b>	<b>185,107</b>		-

**SCIENCE**

1001131616120000	LICENSED SALARIES	111	267,953	244,161	252,585	261,425	-
	PERS PENSION	211	10,197	10,595	14,505	13,579	-
	PERS IAP	212	16,077	14,650	15,155	15,686	-
	PERS UAL	213	24,384	21,812	23,869	24,574	-
	OPSRP PENSION	214	20,184	17,366	24,539	22,439	-
	SOCIAL SECURITY ADMINISTR	220	20,265	18,678	19,323	19,999	-
	WORKERS' COMPENSATION	231	616	654	2,798	1,352	-
	LICENSED INSURANCE	241	85,009	69,350	69,300	71,100	-
	DEFERRED COMP ER	242	1,425	900	3,300	3,300	-
	PAID FAMILY MEDIAL LEAVE INS.	243	864	1,022	1,167	1,046	-
	REPAIRS & MAINTENANCE	322	-	822	400	400	-
	POSTAGE	353	-	304	-	-	-
	SUPPLIES AND MATERIALS	410	3,121	3,902	3,000	3,000	-
	COMPUTER SOFTWARE	470	2,070	550	2,100	2,100	-
<b>TOTAL HIGH SCHOOL PROGRAMS - SCIENCE</b>			<b>452,166</b>	<b>404,765</b>	<b>432,041</b>	<b>440,000</b>	-

**THE ARTS**

1001131616130000	LICENSED SALARIES	111	76,269	79,243	82,413	85,297	-
	PERS IAP	212	4,576	4,755	4,945	5,118	-
	PERS UAL	213	6,940	7,079	7,788	8,018	-
	OPSRP PENSION	214	8,031	8,344	11,884	10,867	-
	SOCIAL SECURITY ADMINISTR	220	5,479	5,708	6,305	6,525	-
	WORKERS' COMPENSATION	231	177	213	913	442	-
	LICENSED INSURANCE	241	22,200	22,500	23,100	23,700	-
	DEFERRED COMP ER	242	825	900	900	900	-
	PAID FAMILY MEDIAL LEAVE INS.	243	233	332	381	341	-
	SUPPLIES AND MATERIALS	410		1,517	1,200	1,200	-
<b>TOTAL HIGH SCHOOL PROGRAMS - THE ARTS</b>			<b>124,731</b>	<b>130,590</b>	<b>139,829</b>	<b>142,408</b>	-

**INSTRUMENTAL MUSIC**

1001131616131000	LICENSED SALARIES	111	18,096	19,497	27,040	28,016	-
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**FERN RIDGE SCHOOL DISTRICT 28J**  
**GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL**

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

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

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

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

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

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

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

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

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

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

			2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>TOTAL TALENTED AND GIFTED</b>			<b>675</b>	-	-	<b>3,314</b>	-	-
<b>ALTERNATIVE EDUCATION</b>								
1001280616000000	TUITION PRIVATE SCHOOLS	373	39,870	36,830	54,000	54,000	-	-
<b>TOTAL ALTERNATIVE EDUCATION</b>			<b>39,870</b>	<b>36,830</b>	<b>54,000</b>	<b>54,000</b>	-	-
<b>ESL</b>								
1001291616000000	LICENSED SALARIES	111	9,382	-	-	-	-	-
	SUBSTITUTES-LICENSE	121	13	-	-	-	-	-
	PERS PENSION	211	1,256	-	-	-	-	-
	PERS IAP	212	563	-	-	-	-	-
	PERS UAL	213	855	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	719	-	-	-	-	-
	WORKERS' COMPENSATION	231	22	-	-	-	-	-
	LICENSED INSURANCE	241	2,774	-	-	-	-	-
	DEFERRED COMP ER	242	112	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	30	-	-	-	-	-
	POSTAGE	353	-	-	150	150	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			<b>15,727</b>	-	<b>150</b>	<b>150</b>	-	-
<b>ATTENDANCE AND SOCIAL WORK SERVICES</b>								
1002110616000000	OTHER NON-INSTR PROF TECH	389	-	-	150	150	-	-
<b>TOTAL ATTENDANCE AND SOCIAL WORK SERVICES</b>			-	-	<b>150</b>	<b>150</b>	-	-
<b>GUIDANCE SERVICES</b>								
1002120616000000	LICENSED SALARIES	111	61,064	65,791	70,954	76,156	-	-
	ADDITIONAL SALARY	130	4,299	4,540	4,802	5,056	-	-
	PERS IAP	212	3,922	4,220	4,392	4,714	-	-
	PERS UAL	213	5,948	6,283	6,917	7,385	-	-
	OPSRP PENSION	214	6,883	7,406	10,555	10,009	-	-
	SOCIAL SECURITY ADMINISTR	220	5,000	5,380	5,599	6,010	-	-
	WORKERS' COMPENSATION	231	153	191	813	407	-	-
	LICENSED INSURANCE	241	22,200	22,500	23,100	23,700	-	-
	DEFERRED COMP ER	242	600	900	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	213	294	338	314	-	-
	REIMBURSABLE STUDENT TRAN	331	-	-	100	100	-	-

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

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

**HEALTH SERVICES**

1002130616000000	SUPPLIES AND MATERIALS	410	39	-	250	250	-
<b>TOTAL HEALTH SERVICES</b>		<b>39</b>	<b>-</b>	<b>250</b>	<b>250</b>		

**EDUCATIONAL MEDIA SERVICE**

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

**ASSESSMENT AND TESTING**

1002230616000000	SUPPLIES AND MATERIALS	410	160	76	1,500	2,000	-
<b>TOTAL ASSESSMENT AND TESTING</b>		<b>160</b>	<b>76</b>	<b>1,500</b>	<b>2,000</b>		

**INSTRUCTIONAL STAFF DEVELOPMENT**

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

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

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

**OFFICE OF THE PRINCIPAL SERVICES**

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

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

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

# **NON-OPERATING (TRANSFERS, CONTINGENCIES AND RESERVES)**



**FERN RIDGE SCHOOL DISTRICT 28J**

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

**PROGRAM DESCRIPTION**

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

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

**MAJOR FUNCTIONS**

**5200 Interfund Transfers**

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

**6000 Contingencies**

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

**7000 Unappropriated Ending Fund Balance**

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

**EXPENDITURE SUMMARY BY OBJECT**

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

**Budget/Service Level Changes:**

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

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

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

# **SPECIAL REVENUE FUND**



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

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### ***SPECIAL REVENUE FUNDS:***

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

***MEASURE 99:*** Outdoor School.

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

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



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

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***Budget/Service Level Changes (Special Revenue):***

***Misc. Grants -***

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

***Title I -***

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

***EARLY LITERACY GRANT -***

- *Licensed (.120 FTE)*

***SIA -***

- *Classified .4683 FTE*

***HSS -***

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

***IDEA -***

- *Classified .8437 FTE moved from GF*

***Athletics -***

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

***Total Special Revenue FTE Change: (.302 FTE)***

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

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

**FOOD SERVICE**

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

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

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

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

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

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

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

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

			2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
2022110179000000	SUPPLIES AND MATERIALS	410	785	-	1,098	1,098	-	-
<b>Subtotal Elmira Elementary</b>			<b>785</b>	<b>-</b>	<b>1,098</b>	<b>1,098</b>	<b>-</b>	<b>-</b>
2022110182000000	SUPPLIES AND MATERIALS	410	913	-	-	-	-	-
	NON-CONSUMABLES	460	87	-	-	-	-	-
<b>Subtotal Fern Ridge Middle School</b>			<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2022110346000000	SUPPLIES AND MATERIALS	410	910	1,144	1,098	1,098	-	-
<b>Subtotal Veneta Elementary</b>			<b>910</b>	<b>1,144</b>	<b>1,098</b>	<b>1,098</b>	<b>-</b>	<b>-</b>
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK</b>			<b>2,695</b>	<b>1,475</b>	<b>2,196</b>	<b>2,196</b>	<b>-</b>	<b>-</b>
2022120616000000	INST PROGRAM IMP SERVICES	312	-	175	-	-	-	-
	FUEL	326	20	18	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	83	80	-	-	-	-
	TRAVEL	340	110	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	897	395	17,095	17,095	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>1,110</b>	<b>669</b>	<b>17,095</b>	<b>17,095</b>	<b>-</b>	<b>-</b>
2022210000000000	SUPPLIES AND MATERIALS	410	-	-	3,528	3,500	-	-
<b>TOTAL IMPROVEMENT OF INSTRUCTION SERVICES</b>			<b>-</b>	<b>-</b>	<b>3,528</b>	<b>3,500</b>	<b>-</b>	<b>-</b>
2022220000000000	LIBRARY BOOKS	430	-	-	1,000	1,000	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
2022240182000000	SUBSTITUTES-LICENSE	121	206	-	-	-	-	-
	PERS PENSION	211	14	-	-	-	-	-
	PERS UAL	213	19	-	-	-	-	-
	SOCIAL SECURITY ADM	220	16	-	-	-	-	-
	WORKERS COMP	231	1	-	-	-	-	-
	PFMLI	243	0	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	559	170	-	-	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			<b>815</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2022410179000000	OTHER NON-INSTR PROF TECH	389	-	-	1,000	1,000	-	-
	SUPPLIES AND MATERIALS	410	-	499	1,000	1,000	-	-
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES EE</b>			<b>-</b>	<b>499</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

			2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	TEXTBOOKS	420	114,762	49,820	-	-	-	-
	GRANT INDIRECT CHARGES	690	4,106	1,990	-	-	-	-
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			<b>121,409</b>	<b>57,260</b>	-	-	-	-
2141131616000000	TEXTBOOKS	420	20,281	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	710	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>20,991</b>	-	-	-	-	-
2141250428320000	ADDITIONAL SALARY	130	2,925	-	-	-	-	-
	PERS IAP	212	95	-	-	-	-	-
	PERS UAL	213	263	-	-	-	-	-
	OPSRP PENSION	214	168	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	204	-	-	-	-	-
	WORKERS COMP	231	9	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	9	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	129	-	-	-	-	-
<b>TOTAL LESS RESTRICTIVE PROGRAMS</b>			<b>3,802</b>	-	-	-	-	-
2141272450000000	LICENSED SALARIES	111	5,700	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	413	-	-	-	-	-
	PERS PENSION	211	55	-	-	-	-	-
	PERS IAP	212	342	-	-	-	-	-
	PERS UAL	213	556	-	-	-	-	-
	OPSRP PENSION	214	600	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	468	-	-	-	-	-
	WORKERS' COMPENSATION	231	18	-	-	-	-	-
	LICENSED INSURANCE	241	1,850	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	20	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	351	-	-	-	-	-
<b>TOTAL EDUCATIONALLY DISADVANTAGED</b>			<b>10,372</b>	-	-	-	-	-
2141283000000000	RENTALS	324	2,021	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	71	-	-	-	-	-
<b>TOTAL ELEMENTARY ALTERNATIVE PROGRAM</b>			<b>2,092</b>	-	-	-	-	-
2141283616000000	ADDITIONAL SALARY	130	20,000	-	-	-	-	-
	PERS PENSION	211	802	-	-	-	-	-
	PERS IAP	212	1,020	-	-	-	-	-
	PERS UAL	213	1,820	-	-	-	-	-

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

			2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	1,474	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,527	-	-	-	-	-
	WORKERS' COMPENSATION	231	56	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	66	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	937	-	-	-	-	-
	<b>TOTAL EHS ALTERNATIVE PROGRAM</b>		<b>27,703</b>	-	-	-	-	-
	<b>TOTAL DISTRICT ALTERNATIVE PROGRAM</b>		<b>29,794</b>	-	-	-	-	-
2141288000000000	CHARTER SCHOOL PAYM	360	85,044	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,977	-	-	-	-	-
	<b>TOTAL CHARTER SCHOOLS</b>		<b>88,020</b>	-	-	-	-	-
2141410000000000	LICENSED SALARIES	111	21,963	47,036	-	-	-	-
	CLASSIFIED SALARIES	112	13,848	24,165	-	-	-	-
	ADMINISTRATORS	113	-	4,450	-	-	-	-
	SUBSTITUTES-LICENSE	121	1,917	308	-	-	-	-
	SUBSTITIUTES- CLASSIFIED	122	306	1,044	-	-	-	-
	ADDITIONAL SALARY	130	-	6,379	-	-	-	-
	PERS PENSION	211	1,093	3,322	-	-	-	-
	PERS IAP	212	1,645	4,465	-	-	-	-
	PERS UAL	213	3,461	7,588	-	-	-	-
	OPSRP PENSION	214	2,525	6,164	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,904	6,379	-	-	-	-
	WORKERS' COMPENSATION	231	110	234	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	2	276	-	-	-	-
	INTSTRUCTION SERVICES	311	1,000	-	-	-	-	-
	OTHER GEN PROF, TEC	390	3,473	5,315	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,335	-	-	-	-	-
	TEXTBOOKS	420	1,880	-	-	-	-	-
	COMPUTER SOFTWARE	470	2,040	2,720	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,083	4,314	-	-	-	-
	<b>TOTAL INTERMEDIATE SUMMER PROGRAM</b>		<b>61,585</b>	<b>124,159</b>	-	-	-	-
2141420000000000	LICENSED SALARIES	111	11,810	-	-	-	-	-
	CLASSIFIED SALARIES	112	4,979	-	-	-	-	-
	PERS PENSION	211	790	-	-	-	-	-
	PERS IAP	212	1,007	-	-	-	-	-
	PERS UAL	213	1,528	-	-	-	-	-

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

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

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

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

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

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

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

			2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>Subtotal Maintenance</b>			<b>295,583</b>	<b>419,887</b>	-	-	-	-
<b>TOTAL CARE &amp; UPKEEP BUILDINGS</b>			<b>513,465</b>	<b>419,887</b>	-	-	-	-
2142550000000000	FUEL	326	240	2,921	-	-	-	-
	REIMBURSABLE STUDENT	331	49,828	67,026	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,752	2,518	-	-	-	-
<b>Subtotal Regular Ed Transportation</b>			<b>51,820</b>	<b>72,465</b>	-	-	-	-
2142550428320000	FUEL	326	3,750	2,976	-	-	-	-
	REIMBURSABLE STUDENT	331	61,099	53,004	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,270	2,015	-	-	-	-
<b>Subtotal Special Education Transportation</b>			<b>67,119</b>	<b>57,996</b>	-	-	-	-
<b>TOTAL TRANSPORTATION</b>			<b>118,938</b>	<b>130,461</b>	-	-	-	-
2142640000000000	SUBSTITUTES-LICENSE	121	206	-	-	-	-	-
	PERS IAP	212	12	-	-	-	-	-
	PERS UAL	213	19	-	-	-	-	-
	OPSRP PENSION	214	22	-	-	-	-	-
	SOCIAL SECURITY ADM	220	16	-	-	-	-	-
	WORKERS COMPENSATION	231	1	-	-	-	-	-
	PFMLI	243	1	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,058	-	-	-	-	-
	GRANT INDIRECT CHARG	690	47	-	-	-	-	-
<b>TOTAL STAFF SERVICES</b>			<b>1,381</b>	-	-	-	-	-
2142660000000000	INST,PROF,TECH SE	310	634	-	-	-	-	-
	REPAIRS & MAINTENANCE	322	18,099	-	-	-	-	-
	OTHER NON-INSTR PRO	389	3,542	-	-	-	-	-
	SUPPLIES & MATERIALS	410	235	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	4,790	-	-	-	-	-
	TECHNOLOGY	550	45,416	-	-	-	-	-
	OTHER CAPITAL OUTLA	590	99,037	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,545	-	-	-	-	-
<b>Subtotal District</b>			<b>174,298</b>	-	-	-	-	-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

			2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2512120346000000	LICENSED SALARIES	111	48,538	52,296	56,398	60,536	-	-
	SUBSTITUTES-LICENSED	121	-	-	1,516	-	-	-
	PERS PENSION	211	-	-	267	-	-	-
	PERS IAP	212	2,912	3,138	3,384	3,632	-	-
	PERS UAL	213	4,417	4,672	5,473	5,690	-	-
	OPSRP PENSION	214	5,111	5,507	8,133	7,712	-	-
	SOCIAL SECURITY ADMINISTR	220	3,713	4,001	4,430	4,631	-	-
	WORKERS' COMPENSATION	231	141	145	646	319	-	-
	LICENSED INSURANCE	241	22,200	22,500	23,100	23,700	-	-
	DEFERRED COMP ER	242	-	-	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	161	219	268	242	-	-
	GRANT INDIRECT CHARGES	690	4,360	4,624	-	-	-	-
	<b>Subtotal - Veneta Elementary</b>		<b>91,553</b>	<b>97,101</b>	<b>104,515</b>	<b>107,362</b>	-	-
2512120616000000	LICENSED SALARIES	111	75,059	77,986	81,105	83,944	-	-
	SUBSTITUTES-LICENSED	121	-	-	1,516	-	-	-
	PERS PENSION	211	-	-	267	-	-	-
	PERS IAP	212	4,504	4,679	4,866	5,037	-	-
	PERS UAL	213	6,830	6,967	7,808	7,891	-	-
	OPSRP PENSION	214	7,904	8,212	11,695	10,694	-	-
	SOCIAL SECURITY ADMINISTR	220	5,742	5,966	6,321	6,422	-	-
	WORKERS' COMPENSATION	231	210	209	916	434	-	-
	LICENSED INSURANCE	241	22,200	22,500	23,100	23,700	-	-
	DEFERRED COMP ER	242	-	900	900	900	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	249	326	382	336	-	-
	GRANT INDIRECT CHARGES	690	6,135	6,387	-	-	-	-
	<b>Subtotal - Elmira High School</b>		<b>128,832</b>	<b>134,132</b>	<b>138,876</b>	<b>139,358</b>	-	-
	<b>TOTAL GUIDANCE SERVICES</b>		<b>340,578</b>	<b>360,515</b>	<b>382,267</b>	<b>386,078</b>	-	-
2512126182000000	LICENSED SALARIES	111	24,525	-	-	-	-	-
	PERS IAP	212	524	-	-	-	-	-
	PERS UAL	213	2,232	-	-	-	-	-
	OPSRP PENSION	214	919	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,843	-	-	-	-	-
	WORKERS' COMPENSATION	231	70	-	-	-	-	-
	LICENSED INSURANCE	241	3,768	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	80	-	-	-	-	-

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

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

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

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

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

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

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

			2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	-	600	600	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	128	200	244	218	-	-
	ADMIN INSURANCE	249	6,394	5,077	-	-	-	-
	OTHER NON INSTRU PROF TECH	389	2,250	-	-	-	-	-
	OTHER INST, PROF&	319	-	100	-	-	-	-
	FUEL	326	-	9	-	-	-	-
	REIMBURSABLE STUDENT	331	-	14	-	-	-	-
	POSTAGE	353	-	148	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	14,664	16,485	15,000	16,000	-	-
	SUPPLIES AND MATERIALS	410	1,265	5,266	3,000	3,000	-	-
	NON CONSUMABLE ITEMS	460	1,169	-	4,000	4,000	-	-
	DUES & FEES	640	-	10	-	-	-	-
	GRANT INDIRECT CHARGES	690	4,970	5,453	-	-	-	-
<b>Subtotal - District Wide</b>			<b>104,367</b>	<b>114,523</b>	<b>119,989</b>	<b>122,904</b>	-	-
2513300182000000	SUPPLIES AND MATERIALS	410	85	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	4	-	-	-	-	-
<b>Subtotal - Fern Ridge Middle School</b>			<b>90</b>	-	-	-	-	-
2513300616000000	FUEL	326	400	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	211	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	31	-	-	-	-	-
<b>Subtotal - Elmira High School</b>			<b>642</b>	-	-	-	-	-
<b>TOTAL OTHER COMMUNITY SERVICES</b>			<b>105,098</b>	<b>114,523</b>	<b>119,989</b>	<b>122,904</b>	-	-
<b>TOTAL SIA REQUIREMENTS</b>			<b>1,301,147</b>	<b>1,359,894</b>	<b>1,355,516</b>	<b>1,392,112</b>	-	-
<b>MINFULLNESS ZEN</b>								
<b>REQUIREMENTS</b>								
2522649000000000	NON CONSUMBABLES	460	4,727	273	-	-	-	-
<b>TOTAL OTHER STAFF SERVICVES</b>			<b>4,727</b>	<b>273</b>	-	-	-	-
<b>TOTAL MINFULLNESS ZEN REQUIREMENTS</b>			<b>4,727</b>	<b>273</b>	-	-	-	-
<b>EARLY INDICATOR</b>								
<b>REQUIREMENTS</b>								
2532230000000000	DATA PROCESS	386	3,470	2,025	3,788	4,000	-	-
	GRANT INDIRECT CHARGES	690	132	-	141	-	-	-

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

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

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

			2023/2024	2024/2025	2025/2026	2026/2027	2026/2027	2026/2027
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>TOTAL MENSTRUAL DIGNITY GRANT</b>			<b>6,118</b>	<b>4,436</b>	<b>7,000</b>	<b>7,000</b>	-	-
<b>SPECIAL EDUCATION STIPENDS GRANT</b>								
<b>REQUIREMENTS</b>								
2571250428320000	EXTRA DUTY SALARY	130	-	18,280	-	-	-	-
<b>TOTAL SPECIAL EDUCATION</b>			-	<b>18,280</b>	-	-	-	-
<b>TOTAL SPECIAL EDUCATION STIPENDS GRANT</b>			-	<b>18,280</b>	-	-	-	-
<b>TITLE I-A</b>								
<b>REQUIREMENTS</b>								
26212724500000000	LICENSED SALARIES	111	178,681	23,431	79,474	68,877	-	-
	CLASSIFIED SALARIES	112	135,564	165,599	182,100	140,699	-	-
	SUBSTITUTES-LICENSED	121	868	636	1,083	-	-	-
	SUBSTITUTES-CLASSIFIED	122	4,421	6,255	5,258	3,176	-	-
	PERS PENSION	211	12,940	85	-	5,398	-	-
	PERS IAP	212	11,104	11,167	15,257	10,245	-	-
	PERS UAL	213	29,276	17,519	25,318	19,998	-	-
	OPSRP PENSION	214	18,585	19,938	37,582	22,158	-	-
	SOCIAL SECURITY ADMINISTR	220	23,969	14,134	20,495	16,275	-	-
	WORKERS' COMPENSATION	231	955	584	2,958	1,128	-	-
	LICENSED INSURANCE	241	42,525	7,154	23,100	24,316	-	-
	DEFERRED COMP ER	242	-	-	900	439	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	845	821	1,238	851	-	-
	CLASSIFIED INSURANCE	245	114,262	137,325	139,392	79,254	-	-
	OTHER NON-INSTR PRO.	389	-	2,000	-	-	-	-
	SUPPLIES	410	-	1,820	-	-	-	-
	GRANT INDIRECT CHARGES	690	20,090	14,705	19,230	6,828	-	-
<b>TOTAL TITLE I</b>			<b>594,084</b>	<b>423,173</b>	<b>553,385</b>	<b>399,642</b>	-	-
262141000000000000	SUPPLIES AND MATERIALS	410	6,701	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	235	-	-	-	-	-
<b>TOTAL INTERMEDIATE</b>			<b>6,936</b>	-	-	-	-	-
26214100450000000	ADDITIONAL SALARY	130	-	-	20,000	20,000	-	-
	PERS PENSION	211	-	-	3,520	3,184	-	-
	PERS IAP	212	-	-	1,200	1,200	-	-
	PERS UAL	213	-	-	1,890	1,880	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	1,530	1,530	-	-

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

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

**WELLNESS FUND**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# **DEBT SERVICE FUND**



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

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**DEBT SERVICE FUND**

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

**GENERAL OBLIGATION BONDS:**

	<b>Purpose</b>	<b>Date of Issue</b>	<b>Date of Maturity</b>	<b>Amount Issued</b>	<b>Amount Outstanding</b>
Series 2014	Finance costs of capital projects	9/30/2014	6/15/2027	\$ 24,299,842	\$ 1,272,940
Series 2021	Refinance the district's Series 2014	10/28/2021	6/15/2036	\$ 22,175,000	\$19,110,000
Series 2024	General Obligation Bond 2024	8/22/2024	6/15/2040	\$16,114,065	\$16,114,165

**PENSION OBLIGATION BONDS:**

	<b>Purpose</b>	<b>Date of Issue</b>	<b>Date of Maturity</b>	<b>Amount Issued</b>	<b>Amount Outstanding</b>
Series 2002	Lump-sum payment to PERS	10/31/2002	6/30/2028	\$ 4,568,364	\$ 1,270,000



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

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

# **CAPITAL PROJECTS FUND**



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

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***CAPITAL PROJECTS FUND***

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

**Bond Measure**

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

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

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

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

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

***Others:***

***Add and improve sports fields***

***Update and repair restrooms***

***Site improvements***

***Demolition***

***Furnishings***

***Equipment***

***Interest, bond issuance costs***

***Budget/Service Level Changes:***

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

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

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

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

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

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

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

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

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

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

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

# APPENDIX

STATE SCHOOL FUND GRANT  
**2026-2027**

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

**Lane County, Fern Ridge SD 28J - 2084**

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

**2026-2027 General Purpose Grant**

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

**2026-2027 Total Formula Revenue**

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

**2026-2027 State School Fund Grant**

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

**2026-2027 Rates per ADMw**

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

**Payments**

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