

# Fern Ridge School District

Lane County, Oregon

## Adopted Budget Fiscal Year 2022-2023

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



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

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

### *WHAT IS A BUDGET?*

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

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

### *WHAT IS LOCAL BUDGET LAW?*

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

- It establishes standard procedures for preparing, presenting and administering the budgets of Oregon's local governments.
- It encourages citizen involvement in the preparation of the budget before its formal adoption.
- It provides a method of estimating revenues, expenditures and proposed taxes.
- It offers a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out.

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

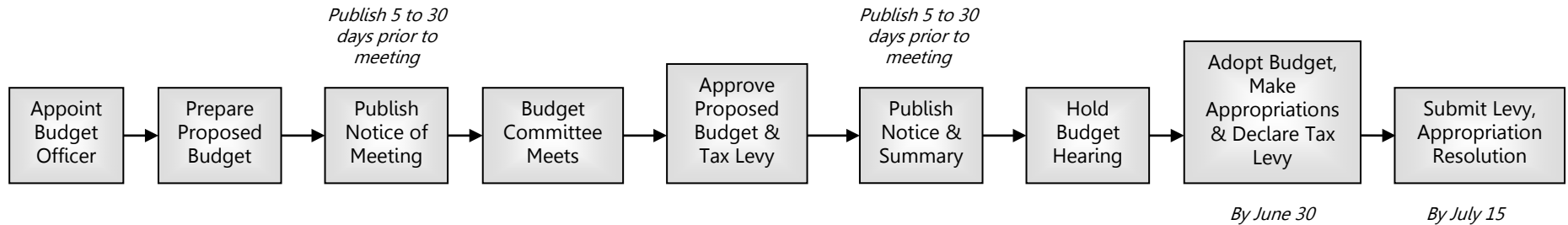
### *THE BUDGET PROCESS*

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

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



## THE BUDGET PROCESS



## ***2022-2023 BUDGET CALENDAR KEY DATES***

June 19, 2021	Budget Officer Appointed by Board
<b>April 26, 2022</b>	<b>Budget Committee Meeting</b> <i>Overview of Budget Process, Budget Committee Role; Budget Preparation &amp; Forecasting</i>
May 18, 2022	Notice of Budget Committee Meeting Published
<b>May 24, 2022</b>	<b>Budget Committee Meeting</b> <i>Receive Budget Message, Take Public Comment, Approve Budget &amp; Tax Levy</i>
June 8, 2022	Notice of Budget Hearing and Budget Summary Published
<b>June 20, 2022</b>	<b>School Board Meeting; Public Hearing on Approved 2022-2023 Budget</b> <i>Budget Adopted; Appropriations Authorized, Tax Levy Declared</i>
July 15, 2022	Deadline to submit certification of tax levy to County Assessor



## **THE BUDGET COMMITTEE**

*FOR THE FISCAL YEAR BEGINNING JULY 1, 2022*

<b>Position</b>	<b>Board of Directors</b>	<b>Term Expires</b>	<b>Budget Directors</b>	<b>Term Expires</b>
1	Jackie Turle	June 30, 2023	Erik Carlstrom	June 30, 2024
2	Andrea Larson	June 30, 2025	Tory Macklin	June 30, 2024
3	Barbara Graham-Adams	June 30, 2025	Anna Reid	June 30, 2022
4	Mark Boren	June 30, 2025	Carol Castle	June 30, 2024
5	Lorrie Daniels	June 30, 2023	David Voltz	June 30, 2024

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

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

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



## ***BUDGET FORMAT***

The budget document is organized into five major sections:

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

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

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

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

The **General Fund** is the District's major operating fund and accounts for most of the District's financial resources. Revenues come from two main sources: state funding and local property taxes. State funding, property taxes, and other local revenues are included in the State School Fund formula, which determines approximately 99% 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.
- *Capital Projects Fund* – This fund accounts for revenue and expenditures for capital improvements.

# **SUPERINTENDENT'S BUDGET MESSAGE**





**FERN RIDGE SCHOOL DISTRICT 28J  
SUPERINTENDENT'S BUDGET MESSAGE  
2022-2023**

Dear Members of the Budget Committee and Community:

The 2021-2022 school year wraps up the first year of the current biennium. As we head into year two, our District budget and fiscal position continues to be heavily impacted, both positively and negatively, as a result of the current local and national environment; most notably due to the pandemic and inflation. In year two of the biennium the District will receive slightly more \$ per student, although total district enrollment is down over 100 students. State public school enrollment is down over 32,000 students across Oregon. The small increase in per pupil funding is not keeping up with rising employee costs, nor inflation for purchased services. Absent of other factors, this information should put us in a position of needing to reduce staff and or services the District provides. However, the "other factors" have been significant in allowing the district to weather this storm in a manageable, if not reasonably stable financial position. Those factors include:

- Several staffing positions remain unfilled.
- Money saved during periods of remote instruction.
- The addition of Student Investment Account (SIA) funds.
- The addition of Federal ESSER Funds (I, II, and III).

- Statewide reduction in K-12 students, that increases our per pupil allotment.
- Supplanting wherever allowable.
- Underspending nearly 15% of the annual budget the past two years.
- An end fund balance projected to be around 30% come July 1<sup>st</sup>, 2022.

While our proposed budget for 2022-2023 has us deficit spending at approximately 1.5 million dollars, our projected end fund balance of nearly 5 million dollars will allow us to address this issue in the short term. In the near future we will continue to find ways to use the allotment of Federal ESSER and SIA dollars to offset general fund costs in ways that are allowable through the various grants, while also meeting some of the fiscal needs of the district.

**Things to keep an eye on:**

- **State funding:** It is impossible to predict the economy and what amount the State will allot K-12 education a year from now. However, this allotment for the 23-25 biennium will be the most integral component in regards to shaping our budget for the 2023-2024 school year and beyond.



- **Inflation:** Where this will show up most will be in decreased underspending this school year. While we typically plan for 3% underspending, in normal years it is often 5%. Inflation will hinder the district's ability to underspend.
- **Federal Stimulus dollars:** We will continue to make every effort to use these dollars in ways that support students, like summer school, our OPTIONS program, and an additional Title 1 teacher at the elementary schools in 22-23. While also finding ways to offset district facility projects like we have been doing with replaced carpet, upgraded HVAC equipment and more.
- **Enrollment:** Enrollment and the local housing market will be an important area to keep an eye on over the next 12 months. If our current enrollment numbers become the new norm, staffing reductions may be in order in the coming years to align with this new reality.

There are fewer large or significant changes from previous years budgets. However, I have identified a few below I would like to bring to the committee's attention.

- We have allocated significant increases to building fuel/electricity, as well as to the transportation budget.
- Due to rising costs and needs, the annual transfer to the Athletics special revenue account has seen a significant increase.

- The annual transfer to the Early Retirement Fund was larger than normal. However, this fund is now fully funded and we do not expect this to be a line item in ANY further FRSD budgets! We elected to make this transfer now after considering our large end fund balance position.
- Due to inflation, a larger than normal increase was given to all expenditure areas.

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 2022-2023 budget does not fully fund everything our students deserve, our efforts are designed to maintain an environment that still promotes high levels of student achievement and progression of our students to college and beyond. This school year we have added positions across our District, including a district nurse, additional counselors at the elementary and high school level, additional technology staff, an additional middle school teacher, a family liaison position and a Director of K-12 programs. All of these positions remain in 22-23, and we will continue to look for meaningful ways to support staff and students with our incoming Federal dollars.

We are grateful to you, the budget committee and school board, for reviewing this proposed budget and thank you for



## ***SUPERINTENDENT'S BUDGET MESSAGE***

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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,

A handwritten signature in black ink, appearing to read 'G. E. Carpenter, Jr.', written in a cursive style.

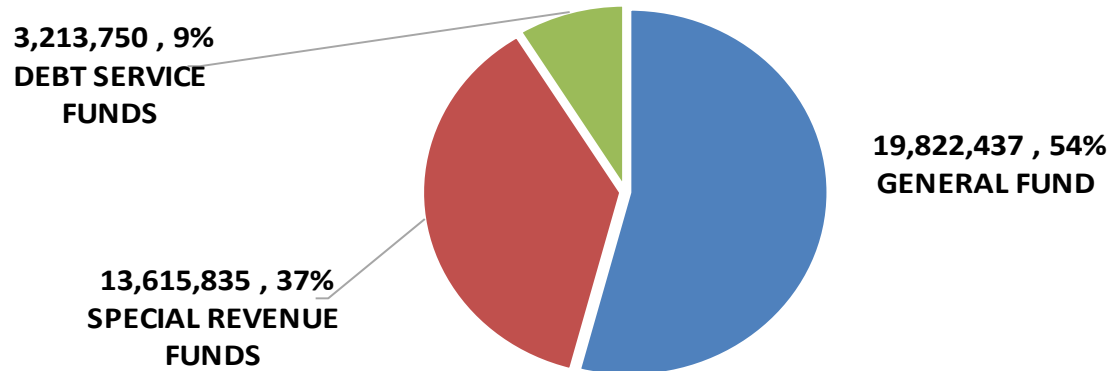
Gary E. Carpenter, Jr., Superintendent

# **THE BUDGET AT A GLANCE**



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

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



**GENERAL FUND** – 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 Fund:** 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.

**\$ 36,652,022**

**RESTRICTED – Debt Service Fund:** This fund accounts for the 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:** This fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds to fund capital construction and facilities remodels.



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

**Adopted 2022-2023 Budget – All Fund Revenues:** Revenues are classified by major source per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

**REVENUES**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>CAPITAL PROJECTS FUND</b>	<b>TOTAL ALL FUNDS</b>
<b>REVENUE FROM LOCAL SOURCES</b>					
1100 Taxes	5,123,445	50,000	2,386,518	-	7,559,963
1400 Transportation Fees	1,500	750	-	-	2,250
1500 Earnings on Investments	27,000	20,000	3,000	-	50,000
1600 Food Service	-	153,045	-	-	153,045
1700 Extracurricular Activities	1,500	285,347	-	-	286,847
1900 Other Revenue from Local Sources	139,971	76,854	778,057	-	994,882
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>5,293,416</b>	<b>585,996</b>	<b>3,167,575</b>	<b>-</b>	<b>9,046,987</b>
<b>REVENUE FROM INTERMEDIATE SOURCES</b>					
2100 Unrestricted Revenue	255,062	-	-	-	255,062
2200 Restricted Revenue	-	-	-	-	-
<b>TOTAL REVENUE FROM INTERMEDIATE SOURCES</b>	<b>255,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255,062</b>
<b>REVENUE FROM STATE SOURCES</b>					
3100 Unrestricted Grants-in-Aid	10,953,550	631,205	-	-	11,584,755
3200 Restricted Grants-in-Aid	-	1,774,182	-	-	1,774,182
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>10,953,550</b>	<b>2,405,387</b>	<b>-</b>	<b>-</b>	<b>13,358,937</b>
<b>REVENUE FROM FEDERAL SOURCES</b>					
4500 Restricted Revenue Through the State	-	5,256,239	-	-	5,256,239
4700 Grants-in-Aid Through Intermediate Agencies	-	168,314	-	-	168,314
4800 Revenue in Lieu of Taxes	57,350	-	-	-	57,350
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>57,350</b>	<b>5,424,553</b>	<b>-</b>	<b>-</b>	<b>5,481,903</b>
<b>OTHER SOURCES</b>					
5200 Interfund Transfers	-	1,488,500	-	-	1,488,500
5400 Resources - Beginning Fund Balance	3,263,059	3,711,399	46,175	-	7,020,633
<b>TOTAL OTHER SOURCES</b>	<b>3,263,059</b>	<b>5,199,899</b>	<b>46,175</b>	<b>-</b>	<b>8,509,133</b>
<b>TOTAL REVENUES</b>	<b>19,822,437</b>	<b>13,615,835</b>	<b>3,213,750</b>	<b>-</b>	<b>36,652,022</b>



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

**Adopted 2022-2023 Budget – All Fund Expenditures:** Expenditures are classified by object per the Program Budget Accounting Manual, published by the Oregon Department of Education.

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
<b>EXPENDITURES</b>					
<b>SALARIES</b>					
110 Regular Salaries	7,282,099	1,379,594	-	-	8,661,693
120 Nonpermanent Salaries	229,435	20,197	-	-	249,632
130 Additional Salary	70,723	433,568	-	-	504,291
<b>TOTAL SALARIES</b>	<b>7,582,257</b>	<b>1,833,359</b>	-	-	<b>9,415,616</b>
<b>ASSOCIATED PAYROLL COSTS</b>					
210 Public Employees Retirement System	1,999,099	441,379	-	-	2,440,478
220 Social Security Administration	580,012	134,452	-	-	714,464
230 Other Required Payroll Costs	123,970	33,084	-	-	157,054
240 Contractual Employee Benefits	3,049,054	628,140	-	-	3,677,194
270 Post Retirement Health Benefits	-	243,465	-	-	243,465
<b>TOTAL ASSOCIATED PAYROLL COSTS</b>	<b>5,752,135</b>	<b>1,480,520</b>	-	-	<b>7,232,655</b>
<b>PURCHASED SERVICES</b>					
310 Instructional, Professional and Technical Services	147,785	213,403	-	-	361,188
320 Property Services	790,465	395,160	-	-	1,185,625
330 Student Transportation Services	1,235,994	106,500	-	-	1,342,494
340 Travel	13,698	8,749	-	-	22,447
350 Communication	47,367	2,200	-	-	49,567
360 Charter School Payments	200,000	706,510	-	-	906,510
370 Tuition	230,396	-	-	-	230,396
380 Non-instructional Professional and Technical Services	271,525	1,009,550	-	-	1,281,075
390 Other General Professional and Technological Services	705	562,963	-	-	563,668
<b>TOTAL PURCHASED SERVICES</b>	<b>2,937,935</b>	<b>3,005,035</b>	-	-	<b>5,942,970</b>
<b>SUPPLIES AND MATERIALS</b>					
410 Consumable Supplies and Materials	178,589	2,682,703	-	-	2,861,292
420 Textbooks	2,060	160,400	-	-	162,460
430 Library Books	3,155	500	-	-	3,655
440 Periodicals	440	-	-	-	440



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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
<b>EXPENDITURES</b>					
450 Food	-	57,119	-	-	57,119
460 Non-consumable Items	37,007	75,135	-	-	112,142
470 Computer Software	47,920	80,139	-	-	128,059
480 Computer Hardware	50,490	276,286	-	-	326,776
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>319,661</b>	<b>3,332,282</b>	-	-	<b>3,651,943</b>
<b>CAPITAL OUTLAY</b>					
520 Buildings Acquisition	-	-	-	-	-
530 Improve other than build	-	100,000	-	-	-
540 Depreciable Equipment	-	195,000	-	-	195,000
550 Depreciable Technology	-	150,000	-	-	150,000
590 Other Capital Outlay	-	50,000	-	-	50,000
<b>TOTAL CAPITAL OUTLAY</b>	-	<b>495,000</b>	-	-	<b>495,000</b>
<b>OTHER OBJECTS</b>					
610 Redemption of Principal	-	-	2,162,187	-	2,162,187
620 Interest	-	-	989,233	-	989,233
640 Dues and Fees	24,089	92,050	-	-	116,139
650 Insurance and Judgements	209,621	-	-	-	209,621
670 Taxes and Licenses	2,100	-	-	-	2,100
690 Grant Indirect Charges	-	259,092	-	-	259,092
<b>TOTAL OTHER OBJECTS</b>	<b>235,810</b>	<b>351,142</b>	<b>3,151,420</b>	-	<b>3,738,372</b>
<b>TRANSFERS</b>					
710 Fund Modifications	1,488,500	-	-	-	1,488,500
720 Transits	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>1,488,500</b>	-	-	-	<b>1,488,500</b>
<b>OTHER USES OF FUNDS</b>					
810 Planned Reserve	678,170	3,113,897	-	-	3,792,067
820 Reserved for Next Year	827,969	4,600	62,330	-	894,899
<b>TOTAL OTHER USES OF FUNDS</b>	<b>1,506,139</b>	<b>3,118,497</b>	<b>62,330</b>	-	<b>4,686,966</b>
<b>TOTAL EXPENDITURES</b>	<b>19,822,437</b>	<b>13,615,835</b>	<b>3,213,750</b>	-	<b>36,652,022</b>





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

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### **GENERAL FUND:**

Proposed Budget for 2022-2023 - \$ 19,822,437

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:**

Proposed Budget for 2022-2023 - \$ 13,615,835

Special Revenue includes accounts that are for self-supporting programs, grant funds received for specific projects, or fee-based programs. Included under these accounts are funds received from the federal government for Title programs, student body accounts, and the District's set-asides for textbooks, technology, maintenance improvements, and the early retirement program. Resources in Special Revenue accounts may only be used for targeted programs and services as specified by the source of the money.



### **RESTRICTED – Debt Service Funds:**

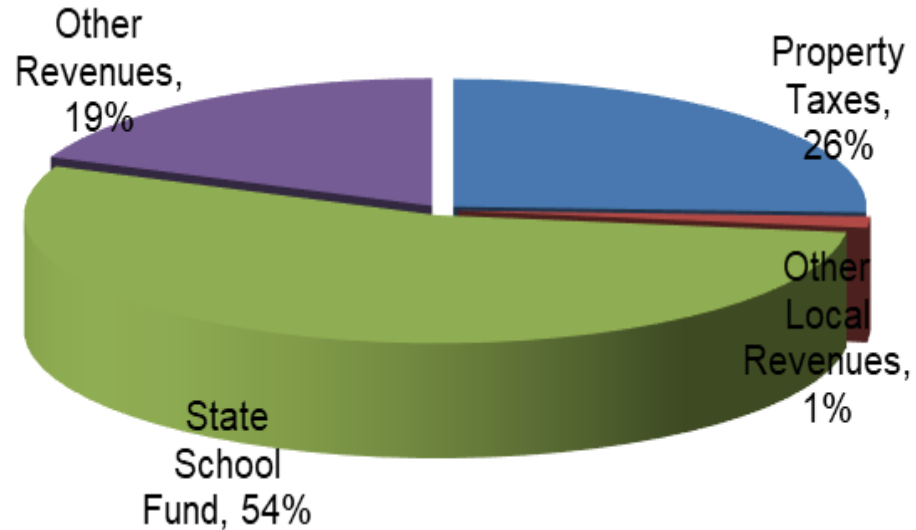
Proposed Budget for 2022-2023 - \$ 3,213,750

These funds account for the repayment of general obligation bonds and pension obligation bonds based upon resources collected from taxpayers to repay debt associated with the sale of general obligation bonds to finance voter-approved construction, and resources set aside by the District for the repayment of pension bonds that were issued to refinance the accrued PERS liability.



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

**Adopted 2022-2023 General Fund Operating Revenues:** The majority of general fund revenues are distributed from the State School Fund. 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.



Property Taxes	5,123,445
Other Local Revenues	283,235
State School Fund	10,780,665
Other Revenues	3,635,092
	<b>19,822,437</b>

**State School Fund:** The District's distribution of per pupil funding from the Oregon Department of Education.

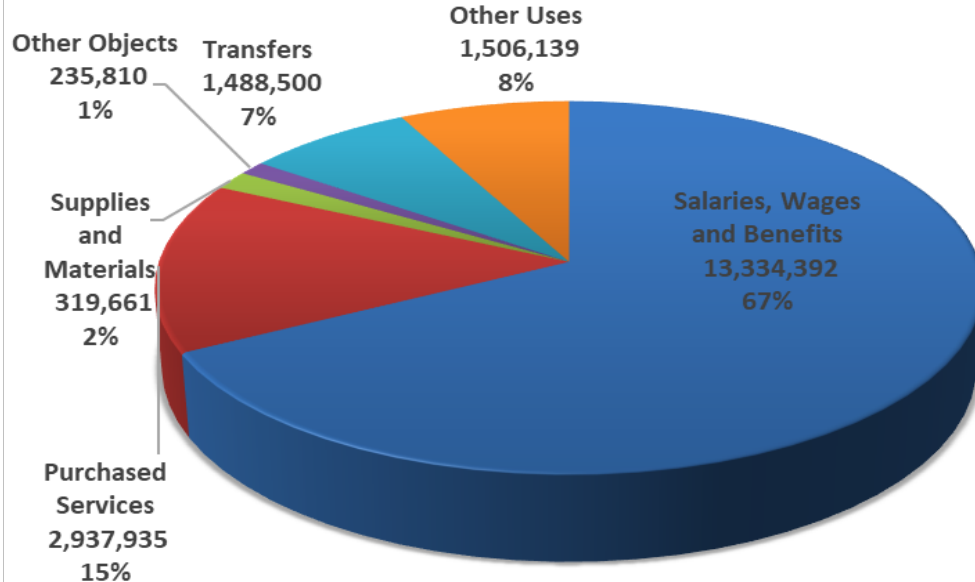
**Other Revenues:** This category includes interest earnings, rental income, services provided to charter schools, beginning fund balance and other miscellaneous revenues.

**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.

**Other Local Revenues:** Distributions from the county school fund, common school fund, state managed timber revenues, and federal forest fees.



**Adopted 2022-2023 General Fund Operating Budget By Category:** The graph below shows how the 2022-2023 General Fund is budgeted by specific categories. As the graph shows, nearly 80% 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, workers' compensation, and health insurance benefits.

**Purchased Services:**

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

**Supplies & Materials:**

Includes classroom supplies and materials, library books, and computer software and hardware.

**Other Objects:**

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

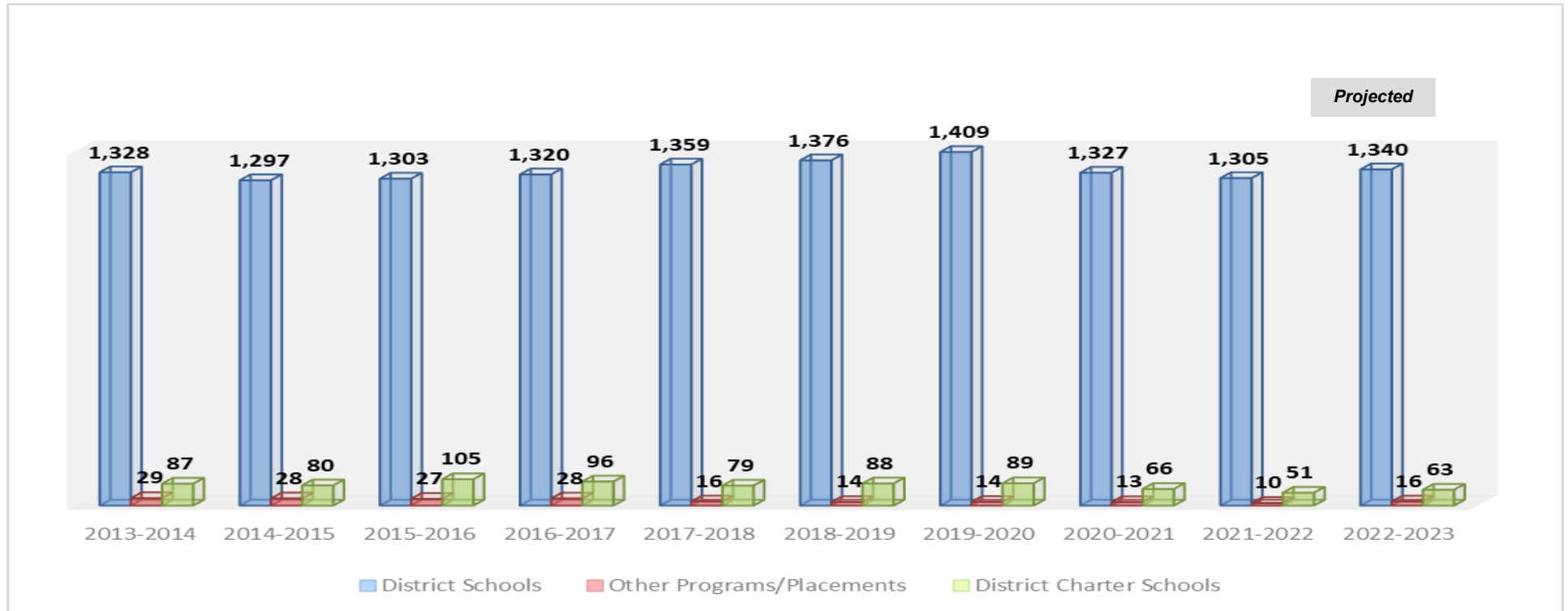
**Transfers:** Transfers from General Fund to Athletics, Textbook fund, District Maintenance Reserve, Technology and Early Retirement.

**Other Uses:** Reserves



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

**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 a 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 revenues estimates are based on. The bottom table shows Extended ADMw for each year as well as the per pupil funding.

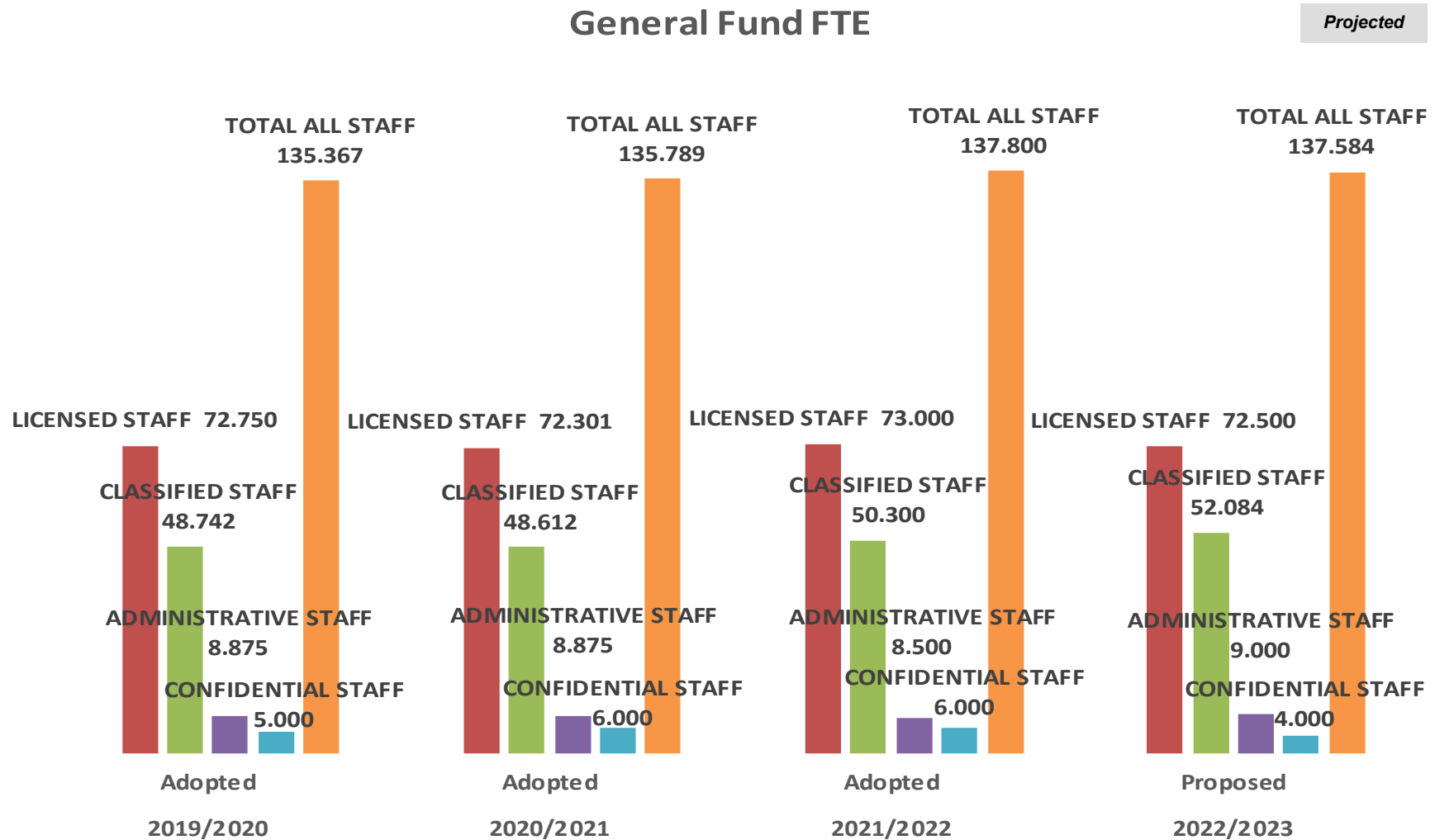


## **ADMw / Per Pupil Funding**

1,752.01	1,748.59	1,728.39	1,743.24	1,743.24	1,743.30	1,805.14	1,805.14	1,642.73	1,675.08
\$ 6,969	\$ 7,327	\$ 7,347	\$ 7,580	\$ 8,191	\$ 8,353	\$ 8,857	\$ 9,084	\$ 9,614	\$ 9,984



**Our Staff:** This graph below shows the amount of General Fund full-time equivalent (FTE) staff for fiscal year 2022-2023. The majority of employees are teachers and classified staff that support the classroom.





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

	2019/2020 Adopted	2020/2021 Adopted	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>GENERAL FUND</b>						
LICENSED STAFF	72.750	72.301	73.000	72.500	72.500	72.500
CLASSIFIED STAFF	48.742	48.612	50.300	52.084	52.084	52.084
ADMINISTRATIVE STAFF	8.875	8.875	8.500	9.000	9.000	9.000
CONFIDENTIAL STAFF	5.000	6.000	6.000	4.000	4.000	4.000
<b>TOTAL ALL STAFF</b>	<b>135.367</b>	<b>135.789</b>	<b>137.800</b>	<b>137.584</b>	<b>137.584</b>	<b>137.584</b>
<b>GENERAL FUND INSTRUCTION FTE</b>						
ELEMENTARY PROGRAMS	32.469	32.020	30.594	30.594	30.594	30.594
MIDDLE SCHOOL PROGRAMS	14.000	14.000	14.000	14.000	14.000	14.000
HIGH SCHOOL PROGRAMS	20.083	20.083	19.583	19.583	19.583	19.583
ALTERNATIVE PROGRAMS	-	-	2.875	2.375	2.375	2.375
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	11.060	12.061	12.061	12.063	12.063	12.063
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	14.280	14.093	14.093	14.000	14.000	14.000
ENGLISH SECOND LANGUAGE PROGRAMS	0.750	0.750	0.750	0.750	0.750	0.750
<b>TOTAL INSTRUCTION FTE</b>	<b>92.642</b>	<b>93.007</b>	<b>93.956</b>	<b>93.365</b>	<b>93.365</b>	<b>93.365</b>
<b>SUPPORT SERVICES FTE</b>						
GUIDANCE SERVICES	2.000	2.000	2.000	2.000	2.000	2.000
PSYCHOLOGICAL SERVICES	1.750	1.750	1.750	1.750	1.750	1.750
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	2.000	2.000	2.688	2.688	2.688	2.688
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	2.250	2.250	2.250	2.250	2.250	2.250
EDUCATIONAL MEDIA SERVICES	2.225	2.281	2.281	2.281	2.281	2.281
EXECUTIVE ADMINISTRATION SERVICES	2.000	2.000	2.000	2.000	2.000	2.000
OFFICE OF PRINCIPAL SERVICES	13.500	13.500	13.125	13.625	13.625	13.625
FISCAL SERVICES	2.950	2.950	2.950	2.950	2.950	2.950
OPERATING AND MAINTENANCE OF PLANT SERVICES	11.000	11.000	11.750	11.750	11.750	11.750
STUDENT TRANSPORTATION SERVICES	0.050	0.050	0.050	0.050	0.050	0.050
TECHNOLOGY SERVICES	3.000	3.000	3.000	2.875	2.875	2.875
<b>TOTAL SUPPORT SERVICES FTE</b>	<b>42.725</b>	<b>42.781</b>	<b>43.844</b>	<b>44.219</b>	<b>44.219</b>	<b>44.219</b>
<b>TOTAL GENERAL FUND FTE</b>	<b>135.367</b>	<b>135.789</b>	<b>137.800</b>	<b>137.584</b>	<b>137.584</b>	<b>137.584</b>



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

	2019/2020 Adopted	2020/2021 Adopted	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>SPECIAL REVENUE/OTHER FUNDS</b>						
<b>INSTRUCTION FTE</b>						
ELEMENTARY PROGRAMS	1.000	3.199	1.000	2.000	2.000	2.000
MIDDLE SCHOOL PROGRAMS	0.438	2.344	1.469	2.406	2.406	2.406
HIGH SCHOOL PROGRAMS	1.292	1.667	2.542	2.542	2.542	2.542
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	-	1.000	1.000	1.000	1.000	1.000
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	5.219	3.406	3.406	3.406	3.406	3.406
ALTERNATIVE EDUCATION	-	1.875	2.438	1.500	1.500	1.500
EDUCATIONALLY DISADVANTAGED	9.995	8.841	9.155	9.000	9.000	9.000
<b>TOTAL INSTRUCTION FTE</b>	<b>17.943</b>	<b>22.332</b>	<b>21.009</b>	<b>21.854</b>	<b>21.854</b>	<b>21.854</b>
<b>SUPPORT SERVICES FTE</b>						
GUIDANCE SERVICES	1.000	5.000	3.000	3.000	3.000	3.000
HEALTH SERVICES	-	-	-	0.750	0.750	0.750
OTHER SUPPORT SERVICES	-	-	0.900	0.900	0.900	0.900
OFFICE OF PRINCIPAL SERVICES	-	-	0.500	-	-	-
FISCAL SERVICES	-	-	0.750	0.750	0.750	0.750
TECHNOLOGY SERVICES	-	0.938	0.875	0.875	0.875	0.875
COMMUNITY SERVICES	-	-	0.750	-	-	-
<b>TOTAL SUPPORT SERVICES FTE</b>	<b>1.000</b>	<b>5.938</b>	<b>6.775</b>	<b>6.275</b>	<b>6.275</b>	<b>6.275</b>
<b>ENTERPRISE AND COMMUNITY SERVICES</b>						
COMMUNITY SERVICES	-	-	-	1.000	1.000	1.000
<b>TOTAL ENTERPRISE AND COMMUNITY SERVICES FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>
<b>TOTAL OTHER FUNDS FTE</b>	<b>18.943</b>	<b>28.269</b>	<b>27.784</b>	<b>28.129</b>	<b>28.129</b>	<b>28.129</b>
<b>FTE BY FUNCTION (ALL FUNDS)</b>						
INSTRUCTION	110.585	115.339	114.965	115.219	115.219	115.219
SUPPORT SERVICES	43.725	48.719	50.619	50.494	50.494	50.494
ENTERPRISE & COMMUNITY	-	-	-	1.000	1.000	1.000
<b>TOTAL DISTRICT FULL TIME EQUIVALENT</b>	<b>154.310</b>	<b>164.058</b>	<b>165.584</b>	<b>166.713</b>	<b>166.713</b>	<b>166.713</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 96 years.

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

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

The school board is the governing body of the District, and is responsible for setting policy, approving expenditures and contracts, appointing the Superintendent, and 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***

***Vision: Provide excellence for every student so that each will reach their greatest potential.***

1. Engage constituents in a wide variety of ways to elicit feedback that will focus board direction and facilitate continuous improvement while improving student success.
2. Provide a comprehensive system of support services to facilitate student and staff success, both academically and personally.
3. Support ongoing equity based professional development and continuous improvement cycle that looks at multiple data sources to identify our strengths and areas of growth.

### ***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 *Fern Ridge Tribune News* and/or *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.



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

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

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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.

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

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

superintendent's request will update the board on the financial condition of the district and present financial options for board consideration.

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

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.



## ***ACRONYMS***

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

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

**AYP** Adequate Yearly Progress

**CCSS** Common Core State Standards

**CIP** Consolidated Improvement Plan

**COSA** Confederation of School  
Administrators

**CTE** Career Technical Education

**DO** District Office

**EES** Elmira Elementary School

**EHS** Elmira High School

**ELD** English Language Development

**ESD** Education Service District

**ESSER** Elementary and Secondary  
Emergency Relief

**FREA** Fern Ridge Education Association

**FRSD** Fern Ridge School District

**GAAP** Generally Accepted Accounting  
Principles

**GASB** Government Accounting Standards  
Board

**FTE** Full Time Equivalent

**IDEA** Individuals with Disabilities Education  
Act

**IEP** Individualized Educational Program

**LUBC** Lane Unified Bargaining Council

**NCLB** No Child Left Behind

**OAKS** Oregon Assessment of Knowledge  
and Skills

**OAR** Oregon Administrative Rules

**ODE** Oregon Department of Education

**OPSRP** Oregon Public Service Retirement  
Plan

**ORS** Oregon Revised Statutes

**OSAA** Oregon School Activities Association

**OSBA** Oregon School Boards Association

**OSEA** Oregon School Employees  
Association

**PBS** Positive Behavior Support

**PERS** Public Employees Retirement System

**RIF** Reduction in Force

**SIA** Student Investment Act

**SPED** Special Education

**SSF** State School Fund

**SSID** Secure Student Identification

**TAG** Talented and Gifted

**TOSA** Teacher on Special Assignment

**VES** Veneta Elementary School

**WLC** West Lane Charter

**YTP** Youth Transition Program



## ***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.

# **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 2022-2023 assume a 3.5% increase in assessed values and a collection rate of 94.5%. Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 30% of the outstanding balance of uncollected taxes will

be received during the 2022-2023 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	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>REVENUE FROM LOCAL SOURCES</b>						
R1111 CURRENT YEAR'S TAXES	4,500,240	4,671,202	4,827,429	5,010,590	5,010,590	5,010,590
R1112 PRIOR YEAR'S TAXES	69,648	81,875	79,065	82,825	82,825	82,825
R1113 CO TAX SALES FOR BACK TAXES	35	-	-	30	30	30
R1114 PAYMENTS IN LIEU PROP TAX	10,332	2,519	-	10,000	10,000	10,000
R1190 PENALTIES & INT ON TAXES	20,030	17,320	-	20,000	20,000	20,000
R1412 TRANS OTHER DIST IN STATE	1,422	-	1,500	1,500	1,500	1,500
R1500 EARNINGS ON INVESTMENTS	108,865	56,777	78,200	27,000	27,000	27,000
R1740 FEES	1,665	-	1,500	1,500	1,500	1,500
R1910 RENTALS	3,516	3,009	3,500	3,500	3,500	3,500
R1930 RENT LEASE PAY PRIV CONTR	14,321	14,522	14,322	14,500	14,500	14,500
R1940 SVCS PROVIDED OTHER LOCAL ED AGENCIES	1,702	6,655	-	-	-	-
R1943 SVCS PROVIDED CHARTER SCH	983	1,253	900	900	900	900
R1960 RECOVER PRIOR YR EXPEND	3,606	(6,790)	-	-	-	-
R1980 FEES CHARGED TO GRANTS	20,841	71,836	139,800	100,000	100,000	100,000
R1990 MISCELLANEOUS	1,590	59,920	14,500	21,071	21,071	21,071
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>4,758,794</b>	<b>4,980,099</b>	<b>5,160,716</b>	<b>5,293,416</b>	<b>5,293,416</b>	<b>5,293,416</b>
<b>REVENUE FROM INTERMEDIATE SOURCES</b>						
R2101 COUNTY SCHOOL FUNDS	55,567	53,369	51,000	53,000	53,000	53,000
R2102 ESD APPORTIONMENT	177,626	319,209	202,062	202,062	202,062	202,062
R2199 OTHER INTERMEDIATE SOURCES	-	11,153	-	-	-	-
<b>TOTAL REVENUE FROM INTERMEDIATE SOURCES</b>	<b>233,193</b>	<b>383,731</b>	<b>253,062</b>	<b>255,062</b>	<b>255,062</b>	<b>255,062</b>
<b>REVENUE FROM STATE SOURCES</b>						
R3101 STATE SCHOOL FUND	9,521,814	9,321,529	9,942,162	10,780,665	10,780,665	10,780,665
R3103 COMMON SCHOOL FUND	156,941	172,885	154,831	172,885	172,885	172,885
R3104 STATE MANAGED COUNTY TIMB	1,077,925	1,371,245				
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>10,756,680</b>	<b>10,865,659</b>	<b>10,096,993</b>	<b>10,953,550</b>	<b>10,953,550</b>	<b>10,953,550</b>
<b>REVENUE FROM OTHER RESTRICTED GRANT SOURCES</b>						
R3299 OTHER RESTRICTED GRANTS	1,178	3,008	-	-	-	-
<b>TOTAL REVENUE FROM OTHER RESTRICTED GRANT SOURCES</b>	<b>1,178</b>	<b>3,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE FROM FEDERAL SOURCES</b>						
R4300 RESTRICTED REV DIRECT FROM THE FEDERAL GOVERNMENT	-	10,008	-	-	-	-



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

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	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2022/2023</b>	<b>2022/2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
RESOURCES						
R4500 RESTRICTED REV FROM FED GOV THRU STATE	300	-	-	-	-	-
R4801 FEDERAL FOREST FEES	55,622	52,139	57,350	57,350	57,350	57,350
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>55,922</b>	<b>62,147</b>	<b>57,350</b>	<b>57,350</b>	<b>57,350</b>	<b>57,350</b>
OTHER SOURCES						
R5200 INTERFUND TRANSFERS	-	-	-			
R5300 SALE OF FIXED ASSESTS	-	1,699				
R5400 RESOURCES-BEG. FUND BAL.	2,484,486	3,172,184	3,425,621	3,263,059	3,263,059	3,263,059
<b>TOTAL OTHER SOURCES</b>	<b>2,484,486</b>	<b>3,173,883</b>	<b>3,425,621</b>	<b>3,263,059</b>	<b>3,263,059</b>	<b>3,263,059</b>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>18,290,252</b>	<b>19,468,528</b>	<b>18,993,742</b>	<b>19,822,437</b>	<b>19,822,437</b>	<b>19,822,437</b>



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

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<b>REQUIREMENTS</b>	<b>2019/2020 Actual</b>	<b>2020/2021 Actual</b>	<b>2021/2022 Adopted</b>	<b>2022/2023 Proposed</b>	<b>2022/2023 Approved</b>	<b>2022/2023 Adopted</b>
1000 INSTRUCTION	8,464,431	8,298,745	9,579,858	9,503,789	9,503,789	9,503,789
2000 SUPPORT SERVICES	5,703,723	5,503,474	6,777,641	7,324,009	7,324,009	7,324,009
5200 TRANSFERS OF FUNDS	949,914	1,000,394	958,500	1,488,500	1,488,500	1,488,500
6000 CONTINGENCIES	-	-	490,725	678,170	678,170	678,170
7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,187,018	827,969	827,969	827,969
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>15,118,068</b>	<b>14,802,613</b>	<b>18,993,742</b>	<b>19,822,437</b>	<b>19,822,437</b>	<b>19,822,437</b>



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

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<b>REQUIREMENTS</b>	<b>2019/2020 Actual</b>	<b>2020/2021 Actual</b>	<b>2021/2022 Adopted</b>	<b>2022/2023 Proposed</b>	<b>2022/2023 Approved</b>	<b>2022/2023 Adopted</b>
100 SALARIES	6,696,876	6,704,473	7,561,572	7,582,257	7,582,257	7,582,257
200 ASSOCIATED PAYROLL COSTS	4,921,342	4,873,601	5,566,781	5,752,135	5,752,135	5,752,135
300 PURCHASED SERVICES	2,192,148	1,911,012	2,694,313	2,937,935	2,937,935	2,937,935
400 SUPPLIES AND MATERIALS	206,077	142,523	334,935	319,661	319,661	319,661
500 CAPITAL OUTLAY	1,600	-	-	-	-	-
600 OTHER OBJECTS	150,111	170,610	199,898	235,810	235,810	235,810
700 TRANSFERS	949,914	1,000,394	958,500	1,488,500	1,488,500	1,488,500
800 OTHER USES OF FUNDS	-	-	1,677,743	1,506,139	1,506,139	1,506,139
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>15,118,068</b>	<b>14,802,613</b>	<b>18,993,742</b>	<b>19,822,437</b>	<b>19,822,437</b>	<b>19,822,437</b>



## FERN RIDGE SCHOOL DISTRICT 28J

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

REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
DISTRICT OPERATIONS AND ADMINISTRATION	2,910,009	2,751,529	3,613,079	3,948,069	3,948,069	3,948,069
SPECIAL EDUCATION	3,112,243	3,192,921	3,627,902	3,742,457	3,742,457	3,742,457
ELMIRA ELEMENTARY	1,470,393	1,425,206	1,726,795	1,809,796	1,809,796	1,809,796
VENETA ELEMENTARY	1,871,026	1,815,130	2,050,092	1,962,887	1,962,887	1,962,887
FERN RIDGE MIDDLE SCHOOL	1,955,129	1,946,806	2,319,423	2,300,156	2,300,156	2,300,156
ELMIRA HIGH SCHOOL	3,044,354	2,865,627	3,215,208	3,294,433	3,294,433	3,294,433
NON-OPERATING	754,914	805,394	2,441,243	2,764,639	2,764,639	2,764,639
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>15,118,068</b>	<b>14,802,613</b>	<b>18,993,742</b>	<b>19,822,437</b>	<b>19,822,437</b>	<b>19,822,437</b>



# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DETAIL BY OBJECT

REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>SALARIES</b>						
LICENSED SALARIES	4,086,877	4,142,891	4,585,967	4,547,668	4,547,668	4,547,668
CLASSIFIED SALARIES	1,266,358	1,234,010	1,419,770	1,526,181	1,526,181	1,526,181
ADMINISTRATIVE SALARIES	830,332	840,722	879,467	949,513	949,513	949,513
CONFIDENTIAL SALARIES	272,395	305,093	350,753	258,737	258,737	258,737
SUBSTITUTE/TEMPORARY SALARIES	167,421	129,926	248,173	229,435	229,435	229,435
ADDITIONAL SALARY	73,492	51,832	77,442	70,723	70,723	70,723
<b>ASSOCIATED PAYROLL COSTS</b>						
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	1,937,948	1,955,968	1,990,735	1,999,099	1,999,099	1,999,099
SOCIAL SECURITY ADMINISTRATION	514,374	512,333	578,459	580,012	580,012	580,012
OTHER REQUIRED PAYROLL COSTS	45,908	27,324	123,588	123,970	123,970	123,970
CONTRACTUAL EMPLOYEE BENEFITS	2,423,112	2,377,976	2,873,999	3,049,054	3,049,054	3,049,054
<b>TOTAL EMPLOYEE COMPENSATION</b>	<b>11,618,218</b>	<b>11,578,074</b>	<b>13,128,353</b>	<b>13,334,392</b>	<b>13,334,392</b>	<b>13,334,392</b>
<b>NON-COMPENSATION EXPENDITURES</b>						
PURCHASED SERVICES	2,192,148	1,911,012	2,694,513	2,937,935	2,937,935	2,937,935
SUPPLIES AND MATERIALS	206,077	142,523	334,935	319,661	319,661	319,661
CAPITAL OUTLAY	1,600	-	-	-	-	-
OTHER OBJECTS	150,111	170,610	199,898	235,810	235,810	235,810
<b>TOTAL NON-COMPENSATION EXPENDITURES</b>	<b>2,549,935</b>	<b>2,224,145</b>	<b>3,229,346</b>	<b>3,493,406</b>	<b>3,493,406</b>	<b>3,493,406</b>
<b>TOTAL OPERATING REQUIREMENTS</b>	<b>14,168,154</b>	<b>13,802,219</b>	<b>16,357,699</b>	<b>16,827,798</b>	<b>16,827,798</b>	<b>16,827,798</b>
TRANSFERS	949,914	1,000,394	958,500	1,488,500	1,488,500	1,488,500
CONTINGENCY	-	-	-	-	-	-
NON-DESIGNATED	-	-	490,725	678,170	678,170	678,170
RESERVED FOR NEXT YEAR	-	-	1,187,018	827,969	827,969	827,969
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>15,118,068</b>	<b>14,802,613</b>	<b>18,993,942</b>	<b>19,822,437</b>	<b>19,822,437</b>	<b>19,822,437</b>



# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Proposed	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>INSTRUCTION</b>						
ELEMENTARY PROGRAMS	2,779,594	2,443,323	2,970,453	3,083,960	3,083,960	3,083,960
MIDDLE SCHOOL PROGRAMS	1,388,963	1,361,448	1,545,175	1,514,092	1,514,092	1,514,092
HIGH SCHOOL PROGRAMS	2,033,338	1,835,131	2,125,557	2,123,958	2,123,958	2,123,958
HIGH SCHOOL EXTRACURRICULAR	6,835	4,736	5,852	5,973	5,973	5,973
PRE-KINDERGARTEN PROGRAM	-	-	-	-	-	-
PROGRAMS FOR TALENTED AND GIFTED	2,851	854	4,555	4,625	4,625	4,625
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	956,830	982,301	1,193,922	1,133,298	1,133,298	1,133,298
LEARNING CENTERS - STRUCTURED AND INTENSIVE	104,784	118,925	130,132	135,308	135,308	135,308
EXTENDED SCHOOL YEAR PROGRAM	128	1,568	6,500	530	530	530
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	838,464	976,652	959,438	1,128,780	1,128,780	1,128,780
TREATMENT AND HABILITATION	9,032	-	1,500	-	-	-
ALTERNATIVE EDUCATION	269,965	488,217	542,768	276,585	276,585	276,585
ENGLISH SECOND LANGUAGE PROGRAMS	73,647	85,591	94,006	96,680	96,680	96,680
<b>TOTAL INSTRUCTION</b>	<b>8,464,431</b>	<b>8,298,745</b>	<b>9,579,858</b>	<b>9,503,789</b>	<b>9,503,789</b>	<b>9,503,789</b>
<b>SUPPORT SERVICES</b>						
ATTENDANCE AND SOCIAL WORK SERVICES	90	30	350	350	350	350
GUIDANCE SERVICES	197,207	209,372	221,154	192,013	192,013	192,013
HEALTH SERVICES	2,066	3,315	4,272	4,391	4,391	4,391
PSYCHOLOGICAL SERVICES	179,463	212,326	219,288	227,169	227,169	227,169
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	190,400	163,768	222,017	231,943	231,943	231,943
OTHER STUDENT TREATMENT SERVICES	17,809	12,329	22,500	14,500	14,500	14,500
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	245,076	256,863	267,363	275,666	275,666	275,666
IMPROVEMENT OF INSTRUCTION SERVICES	-	-	-	-	-	-
EDUCATIONAL MEDIA SERVICES	115,444	65,607	132,853	135,122	135,122	135,122
ASSESSMENT AND TESTING	1,405	-	5,287	5,617	5,617	5,617
INSTRUCTIONAL STAFF DEVELOPMENT	26,087	12,743	37,167	45,307	45,307	45,307
BOARD OF EDUCATION SERVICES	58,227	55,117	95,500	109,648	109,648	109,648



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

<b>REQUIREMENTS</b>	<b>2019/2020 Actual</b>	<b>2020/2021 Actual</b>	<b>2021/2022 Proposed</b>	<b>2022/2023 Proposed</b>	<b>2022/2023 Approved</b>	<b>2022/2023 Adopted</b>
EXECUTIVE ADMINISTRATION SERVICES	342,210	336,140	351,843	371,126	371,126	371,126
OFFICE OF PRINCIPAL SERVICES	1,270,061	1,263,348	1,368,558	1,478,199	1,478,199	1,478,199
OTHER SUPPORT SERVICES	1,219	2,220	2,490	2,260	2,260	2,260
FISCAL SERVICES	444,869	487,449	581,169	625,548	625,548	625,548
OPERATING AND MAINTENANCE OF PLANT SERVICES	1,267,333	1,266,939	1,580,604	1,734,259	1,734,259	1,734,259
STUDENT TRANSPORTATION SERVICES	1,019,909	804,495	1,177,297	1,364,470	1,364,470	1,364,470
SUPPORT SERVICES	-	8,141	-	-	-	-
INFORMATION SERVICES	1,274	630	2,000	2,000	2,000	2,000
STAFF SERVICES	-	233	-	-	-	-
TECHNOLOGY SERVICES	323,574	342,407	485,929	504,221	504,221	504,221
<b>TOTAL SUPPORT SERVICES</b>	<b>5,703,723</b>	<b>5,503,473</b>	<b>6,777,641</b>	<b>7,323,809</b>	<b>7,323,809</b>	<b>7,323,809</b>
<b>TOTAL OPERATING REQUIREMENTS</b>	<b>14,168,154</b>	<b>13,802,219</b>	<b>16,357,499</b>	<b>16,827,598</b>	<b>16,827,598</b>	<b>16,827,598</b>
TRANSFERS OF FUNDS	949,914	1,000,394	958,500	1,488,500	-	-
CONTINGENCIES	-	-	490,725	678,170	-	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,187,018	827,969	-	-
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>15,118,068</b>	<b>14,802,612</b>	<b>18,993,742</b>	<b>19,822,237</b>	<b>16,827,598</b>	<b>16,827,598</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>2019/2020 Actual</i>	<i>2020/2021 Actual</i>	<i>2021/2022 Adopted</i>	<i>2022/2023 Adopted</i>
Salaries	951,456	998,182	1,098,708	1,082,607
Associated Payroll Costs	705,561	739,349	879,594	895,080
Purchased Services	974,537	767,729	1,231,352	1,524,985
Supplies and Materials	131,631	80,633	207,126	213,456
Capital Outlay	1,600	-	-	
Other Objects	145,224	165,636	196,299	231,941
<b>TOTAL EXPENDITURES</b>	<b>2,910,009</b>	<b>2,751,529</b>	<b>3,613,079</b>	<b>3,948,069</b>

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

- *Reclassified (1.00) FTE DO Group Tech position*
- *Add .875 FTE TSS II Classified position*
- *RIF (1.00) FTE DO Group Facilities*
- *Add 1.00 FTE Classified Custodian*

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

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TAG</b>								
1001210000000000	SUBSTITUTES-LICENSED	121	940	-	2,543	2,594	2,594	2,594
	ADDITIONAL SALARY	130	293	-	-	-	-	-
	PERS PENSION	211	68	-	354	361	361	361
	PERS IAP	212	18	-	-	-	-	-
	PERS UAL	213	109	-	220	227	227	227
	OPSRP PENSION	214	37	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	94	-	195	198	198	198
	WORKERS' COMPENSATION	231	(1)	-	12	13	13	13
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	7	7	7	7
	SUPPLIES AND MATERIALS	410	1,294	854	1,224	1,225	1,225	1,225
<b>TOTAL TALENTED AND GIFTED</b>			<b>2,851</b>	<b>854</b>	<b>4,555</b>	<b>4,625</b>	<b>4,625</b>	<b>4,625</b>
<b>DISTRICT ALTERNATIVE PROGRAM</b>								
1001283000000000	SUBSTITUTES-LICENSED	121	-	(511)	-	-	-	-
	ADDITIONAL SALARY	130	-	38	-	-	-	-
	PERS PENSION	211	-	2	-	-	-	-
	PERS IAP	212	-	2	-	-	-	-
	PERS UAL	213	-	3	-	-	-	-
	OPSRP PENSION	214	-	4	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	2	-	-	-	-
	WORKERS' COMPENSATION	231	-	0	-	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAM</b>			-	<b>(459)</b>	-	-	-	-
<b>ESL</b>								
1001291000000000	TRAVEL	340	82	-	255	255	255	255
	LIBRARY BOOKS	430	-	-	255	255	255	255
	PERIODICALS	440	144	-	-	-	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			<b>226</b>	-	<b>510</b>	<b>510</b>	<b>510</b>	<b>510</b>
<b>HEALTH SERVICES</b>								
1002130000000000	TRAVEL	340	32	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	1,178	3,008	2,050	2,194	2,194	2,194
	OTHER GEN PROF, TECH SRVS	390	300	-	512	547	547	547
	NON-CONSUMABLE ITEMS	460	-	-	220	550	550	550
<b>TOTAL HEALTH SERVICES</b>			<b>1,510</b>	<b>3,008</b>	<b>2,782</b>	<b>3,291</b>	<b>3,291</b>	<b>3,291</b>
<b>ASSESSMENT AND TESTING</b>								

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
1002230000000000	DATA PROCESS	386	1,380	-	4,080	4,380	4,380	4,380
	SUPPLIES AND MATERIALS	410	25	-	204	224	224	224
	NON-CONSUMABLE ITEMS	460	-	-	403	413	413	413
<b>TOTAL ASSESSMENT AND TESTING</b>			<b>1,405</b>	<b>-</b>	<b>4,687</b>	<b>5,017</b>	<b>5,017</b>	<b>5,017</b>
<b>PROFESSIONAL DEVELOPMENT</b>								
1002240000000000	SUBSTITUTES-LICENSED	121	2,631	2,667	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	189	-	-	-	-	-
	ADDITIONAL SALARY	130	10,941	323	-	-	-	-
	PERS PENSION	211	678	498	-	-	-	-
	PERS IAP	212	770	370	-	-	-	-
	PERS UAL	213	1,552	875	-	-	-	-
	OPSRP PENSION	214	1,490	477	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,318	680	-	-	-	-
	WORKERS' COMPENSATION	231	56	17	-	-	-	-
	INST PROGRAM IMP SERVICES	312	1,268	2,040	23,615	26,045	26,045	26,045
	PROF & IMP COSTS NON-INST	318	200	300	460	460	460	460
	FUEL	326	12	-	-	100	100	100
	NON-REIMBURSEABLE STUDENT	332	318	32	-	-	-	-
	TRAVEL	340	550	-	1,040	1,040	1,040	1,040
	OTHER GEN PROF, TECH SRVS	390	150	150	158	158	158	158
	SUPPLIES AND MATERIALS	410	1,715	-	1,759	1,759	1,759	1,759
	DUES & FEES	640	-	270	-	5,200	5,200	5,200
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>23,837</b>	<b>8,698</b>	<b>27,032</b>	<b>34,762</b>	<b>34,762</b>	<b>34,762</b>
<b>BOARD OF EDUCATION</b>								
1002310000000000	ADDITIONAL SALARY	130	-	550	-	-	-	-
	PERS PENSION	211	-	100	-	-	-	-
	PERS IAP	212	-	33	-	-	-	-
	PERS UAL	213	-	49	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	42	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	60	1,000	1,000	1,000	1,000
	RENTALS	324	343	330	500	500	500	500
	TRAVEL	340	4,391	-	5,300	5,300	5,300	5,300
	ADVERTISING	354	48	-	500	500	500	500
	PRINTING AND BINDING	355	-	-	50	50	50	50
	AUDIT SERVICES	381	43,700	39,100	48,070	56,070	56,070	56,070

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LEGAL SERVICES	382	2,538	3,240	30,000	30,000	30,000	30,000
	ELECTION SERVICES	388	-	5,148	-	6,148	6,148	6,148
	SUPPLIES AND MATERIALS	410	481	8	1,020	1,020	1,020	1,020
	PERIODICALS	440	-	-	40	40	40	40
	NON-CONSUMABLE ITEMS	460	-	-	1,020	1,020	1,020	1,020
	DUES & FEES	640	6,726	6,458	8,000	8,000	8,000	8,000
<b>TOTAL BOARD OF EDUCATION SERVICES</b>			<b>58,227</b>	<b>55,117</b>	<b>95,500</b>	<b>109,648</b>	<b>109,648</b>	<b>109,648</b>
<b>OFFICE OF SUPERINTENDENT</b>								
1002321000000000	ADMINISTRATORS	113	140,346	149,062	150,593	157,221	157,221	157,221
	CONFIDENTIAL	114	44,789	48,307	49,440	53,994	53,994	53,994
	ADDITIONAL SALARY	130	5,381	-	6,721	8,101	8,101	8,101
	TRAVEL STIPEND	135	3,000	3,600	3,600	1,800	1,800	1,800
	PERS PENSION	211	26,761	27,366	21,985	22,941	22,941	22,941
	PERS IAP	212	11,514	11,956	12,564	13,142	13,142	13,142
	PERS UAL	213	17,068	18,177	18,196	19,348	19,348	19,348
	OPSRP PENSION	214	5,630	6,142	5,529	5,826	5,826	5,826
	SOCIAL SECURITY ADMINISTR	220	14,292	14,650	16,092	16,915	16,915	16,915
	WORKERS' COMPENSATION	231	618	394	946	996	996	996
	LICENSED INSURANCE	241	14,490	16,642	-	-	-	-
	DEFERRED COMP ER	242	4,200	5,400	4,800	6,000	6,000	6,000
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	534	591	591	591
	CLASSIFIED INSURANCE	245	2,095	2,318	21,684	-	-	-
	ADMIN INSURANCE	249	25,402	25,008	25,284	50,376	50,376	50,376
	INST PROGRAM IMP SERVICES	312	600	600	665	665	665	665
	OTHER INST, PROF & TECH	319	15	-	100	100	100	100
	PROPERTY SERVICES	320	132	119	135	135	135	135
	RENTALS	324	343	330	500	500	500	500
	FUEL	326	1	-	-	-	-	-
	REIMBURSABLE STUDENT TRANS	331	15	-	-	-	-	-
	TRAVEL	340	1,337	-	1,500	1,500	1,500	1,500
	POSTAGE	353	137	385	600	600	600	600
	ADVERTISING	354	912	1,357	1,800	1,800	1,800	1,800
	PRINTING AND BINDING	355	70	-	500	500	500	500
	LEGAL SERVICES	382	140	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	3,778	1,654	2,600	2,600	2,600	2,600
	SUPPLIES AND MATERIALS	410	12,295	1,102	2,000	2,000	2,000	2,000
	PERIODICALS	440	34	34	75	75	75	75

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	NON-CONSUMABLE ITEMS	460	5,160	256	1,000	1,000	1,000	1,000
	DUES & FEES	640	1,657	1,280	2,400	2,400	2,400	2,400
<b>TOTAL OFFICE OF THE SUPERINTENDENT SERVICES</b>			<b>342,210</b>	<b>336,140</b>	<b>351,843</b>	<b>371,126</b>	<b>371,126</b>	<b>371,126</b>
<b>FISCAL SERVICES</b>								
1002520000000000	CLASSIFIED SALARIES	112	38,743	45,965	39,936	41,144	41,144	41,144
	ADMINISTRATORS	113	78,847	84,485	86,597	88,329	88,329	88,329
	CONFIDENTIAL	114	44,559	48,056	50,037	53,821	53,821	53,821
	ADDITIONAL SALARY	130	-	-	570	-	-	-
	PERS PENSION	211	15,111	15,930	12,506	13,200	13,200	13,200
	PERS IAP	212	9,729	10,632	10,628	10,998	10,998	10,998
	PERS UAL	213	14,302	16,194	15,323	16,038	16,038	16,038
	OPSRP PENSION	214	10,006	11,343	9,405	9,531	9,531	9,531
	SOCIAL SECURITY ADMINISTR	220	12,438	13,691	13,551	14,022	14,022	14,022
	WORKERS' COMPENSATION	231	510	344	851	876	876	876
	LICENSED INSURANCE	241	24,157	27,901	-	-	-	-
	DEFERRED COMP ER	242	1,710	2,280	3,450	3,450	3,450	3,450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	467	491	491	491
	CLASSIFIED INSURANCE	245	17,100	20,650	40,584	20,220	20,220	20,220
	ADMIN INSURANCE	249	13,111	10,645	19,779	44,447	44,447	44,447
	INST, PROF, TECH SERVICES	310	520	900	2,500	2,500	2,500	2,500
	PROPERTY SERVICES	320	132	119	103	103	103	103
	RENTALS	324	343	330	450	450	450	450
	TRAVEL	340	44	-	410	410	410	410
	POSTAGE	353	1,202	968	1,537	1,537	1,537	1,537
	ADVERTISING	354	331	470	230	530	530	530
	PRINTING AND BINDING	355	1,269	645	2,300	2,300	2,300	2,300
	OTHER NON-INSTR PROF TECH	389	3,400	3,552	3,700	3,900	3,900	3,900
	SUPPLIES AND MATERIALS	410	942	2,992	1,800	2,000	2,000	2,000
	NON-CONSUMABLE ITEMS	460	-	54	435	435	435	435
	DUES & FEES	640	1,454	1,381	2,100	2,100	2,100	2,100
<b>TOTAL FISCAL SERVICES</b>			<b>289,959</b>	<b>319,528</b>	<b>319,249</b>	<b>332,832</b>	<b>332,832</b>	<b>332,832</b>
<b>PROPERTY ACCOUNT SERVICES</b>								
1002527000000000	TAXES AND LICENSES	670	1,536	1,582	1,734	1,800	1,800	1,800
<b>TOTAL PROPERTY ACCOUNTING SERVICES</b>			<b>1,536</b>	<b>1,582</b>	<b>1,734</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>RISK MANAGEMENT SERVICES</b>								

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1002528000000000	WORKERS' COMPENSATION	231	448	211	5,300	5,300	5,300	5,300
	UNEMPLOYMENT COMPENSATION	232	16,138	7,950	70,000	70,000	70,000	70,000
	CONTRACTUAL EMP BE	240	39	-	-	-	-	-
	MANAGEMENT SERVICES	385	3,786	3,703	3,792	4,100	4,100	4,100
	SUPPLIES AND MATERIALS	410	75	85	-	95	95	95
	DUES & FEES	640	1,219	730	1,173	1,500	1,500	1,500
	LIABILITY INSURANCE	651	40,225	45,058	51,817	60,044	60,044	60,044
	PROPERTY INSURANCE PREM	653	91,202	108,343	127,844	149,577	149,577	149,577
	TAXES AND LICENSES	670	241	259	260	300	300	300
<b>TOTAL RISK MANAGEMENT SERVICES</b>			<b>153,373</b>	<b>166,339</b>	<b>260,186</b>	<b>290,916</b>	<b>290,916</b>	<b>290,916</b>
<b>SERVICE AREA DIRECTION</b>								
1002541000000000	CONFIDENTIAL	114	102,801	106,642	110,985	71,467	71,467	71,467
	ADDITIONAL SALARY	130	1,447	1,500	-	2,749	2,749	2,749
	TRAVEL STIPEND	135	4,972	5,100	6,600	-	-	-
	PERS PENSION	211	10,122	10,599	8,394	-	-	-
	PERS IAP	212	6,553	6,795	6,992	4,288	4,288	4,288
	PERS UAL	213	9,633	10,177	10,171	6,494	6,494	6,494
	OPSRP PENSION	214	6,779	6,956	6,058	7,711	7,711	7,711
	SOCIAL SECURITY ADMINISTR	220	8,108	8,318	8,995	5,678	5,678	5,678
	WORKERS' COMPENSATION	231	2,161	1,635	2,931	1,917	1,917	1,917
	LICENSED INSURANCE	241	731	832	-	-	-	-
	DEFERRED COMP ER	242	-	-	1,200	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	291	198	198	198
	CLASSIFIED INSURANCE	245	37,352	39,281	43,368	-	-	-
	ADMIN INSURANCE	249	245	254	-	22,897	22,897	22,897
	RENTALS	324	343	330	512	547	547	547
	TRAVEL	340	134	202	170	200	200	200
	SUPPLIES AND MATERIALS	410	-	41	100	107	107	107
<b>TOTAL SERVICE AREA DIRECTION</b>			<b>191,381</b>	<b>198,662</b>	<b>206,767</b>	<b>124,853</b>	<b>124,853</b>	<b>124,853</b>
<b>CARE AND UPKEEP OF BUILDINGS</b>								
1002542000000000	CLASSIFIED SALARIES	112	279,145	293,112	305,778	348,589	348,589	348,589
	SUBSTITUTES-CLASSIFIED	122	4,127	-	23,221	23,932	23,932	23,932
	ADDITIONAL SALARY	130	412	1,516	9,240	9,525	9,525	9,525
	PERS PENSION	211	6,989	7,088	8,857	9,127	9,127	9,127
	PERS IAP	212	16,528	17,428	18,640	21,156	21,156	21,156
	PERS UAL	213	24,985	26,462	29,258	33,429	33,429	33,429



# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	OPSRP PENSION	214	30,067	31,618	29,152	33,542	33,542
	SOCIAL SECURITY ADMINISTR	220	21,110	21,637	25,875	29,226	29,226
	WORKERS' COMPENSATION	231	5,944	4,391	8,830	9,976	9,976
	LICENSED INSURANCE	241	15	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	889	1,020	1,020
	CLASSIFIED INSURANCE	245	136,937	141,505	151,200	181,980	181,980
	REPAIRS & MAINTENANCE	322	66,126	82,815	91,670	98,980	98,980
	ELECTRICITY	325	10,098	8,604	14,445	16,445	16,445
	FUEL	326	311	38	900	2,800	2,800
	GARBAGE	328	10,890	8,509	18,000	18,000	18,000
	OTHER PROPERTY SERVICES	329	-	-	-	7,952	7,952
	TRAVEL	340	92	-	148	248	248
	OTHER NON-INSTR PROF TECH	389	7,122	2,830	2,500	3,400	3,400
	SUPPLIES AND MATERIALS	410	60,797	27,810	68,000	71,718	71,718
	NON-CONSUMABLE ITEMS	460	4,630	2,960	8,000	9,500	9,500
	DUES & FEES	640	493	-	-	200	200
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>686,818</b>	<b>678,322</b>	<b>814,603</b>	<b>930,745</b>	<b>930,745</b>

### CARE AND UPKEEP OF GROUND SERVICES

1002543000000000	CLASSIFIED SALARIES	112	35,528	40,153	71,202	76,682	76,682	76,682
	SUBSTITUTES-CLASSIFIED	122	1,238	-	-	-	-	-
	TRAVEL STIPEND	135	885	600	600	600	600	600
	PERS IAP	212	894	2,445	4,260	4,539	4,539	4,539
	PERS UAL	213	3,321	3,660	6,211	6,762	6,762	6,762
	OPSRP PENSION	214	1,892	5,172	7,662	8,162	8,162	8,162
	SOCIAL SECURITY ADMINISTR	220	2,886	3,125	5,493	5,912	5,912	5,912
	WORKERS' COMPENSATION	231	754	602	1,269	1,335	1,335	1,335
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	188	206	206	206
	CLASSIFIED INSURANCE	245	15,675	17,700	35,910	38,418	38,418	38,418
	REPAIRS & MAINTENANCE	322	7,132	3,374	8,955	9,681	9,681	9,681
	RENTALS	324	1,442	-	2,278	2,437	2,437	2,437
	OTHER NON-INSTR PROF TECH	389	915	4,402	6,834	7,312	7,312	7,312
	SUPPLIES AND MATERIALS	410	5,439	2,823	6,134	6,563	6,563	6,563
	NON-CONSUMABLE ITEMS	460	320	3,898	2,920	3,124	3,124	3,124
	DUES & FEES	640	-	50	490	490	490	490
<b>TOTAL CARE AND UPKEEP OF GROUNDS SERVICES</b>			<b>78,321</b>	<b>88,004</b>	<b>160,406</b>	<b>172,223</b>	<b>172,223</b>	<b>172,223</b>

### MAINTENANCE

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1002544000000000	TEMPORARY-CLASSIFIED	124	12,217	10,467	-	-	-	-
	PERS UAL	213	1,078	953	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	935	801	-	-	-	-
	WORKERS' COMPENSATION	231	253	158	-	-	-	-
	REPAIRS & MAINTENANCE	322	14,014	7,328	19,218	20,560	20,560	20,560
	RENTALS	324	-	1,549	2,870	3,070	3,070	3,070
	FUEL	326	3,321	3,701	5,586	8,775	8,775	8,775
	GARBAGE	328	423	276	563	602	602	602
	OTHER NON-INSTR PROF TECH	389	-	4,167	5,125	5,483	5,483	5,483
	SUPPLIES AND MATERIALS	410	3,453	6,224	7,585	8,115	8,115	8,115
	NON-CONSUMABLE ITEMS	460	1,763	8,534	2,040	4,040	4,040	4,040
	DUES & FEES	640	245	165	255	100	100	100
<b>TOTAL MAINTENANCE</b>			<b>37,702</b>	<b>44,322</b>	<b>43,242</b>	<b>50,745</b>	<b>50,745</b>	<b>50,745</b>
<b>SECURITY SERVICES</b>								
1002546000000000	OTHER PROPERTY SERVICES	329	3,342	3,342	5,125	8,173	8,173	8,173
<b>TOTAL SECURITY SERVICES</b>			<b>3,342</b>	<b>3,342</b>	<b>5,125</b>	<b>8,173</b>	<b>8,173</b>	<b>8,173</b>
<b>OPERATION AND MAINTENANCE OF PLANT SERVICES</b>								
1002549000000000	REPAIRS & MAINTENANCE	322	1,474	3,805	2,665	2,851	2,851	2,851
	WATER AND SEWAGE	327	10,103	6,775	13,325	14,257	14,257	14,257
	OTHER NON-INSTR PROF TECH	389	60	900	256	22,000	22,000	22,000
	SUPPLIES AND MATERIALS	410	583	1,036	3,060	3,274	3,274	3,274
	NON-CONSUMABLE ITEMS	460	-	1,180	-	1,200	1,200	1,200
	DUES & FEES	640	76	(90)	76	80	80	80
<b>TOTAL OTHER OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>			<b>12,296</b>	<b>13,607</b>	<b>19,382</b>	<b>43,662</b>	<b>43,662</b>	<b>43,662</b>
<b>STUDENT TRANSPORTATION SERVICES</b>								
1002550000000000	ADMINISTRATORS	113	4,150	4,447	4,558	4,649	4,649	4,649
	TRAVEL STIPEND	135	-	-	30	-	-	-
	PERS IAP	212	249	267	275	279	279	279
	PERS UAL	213	366	399	397	407	407	407
	OPSRP PENSION	214	527	564	495	502	502	502
	SOCIAL SECURITY ADMINISTR	220	318	341	351	356	356	356
	WORKERS' COMPENSATION	231	13	8	22	22	22	22
	LICENSED INSURANCE	241	619	715	-	-	-	-
	DEFERRED COMP ER	242	90	120	150	150	150	150
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	12	11	11	11

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	ADMIN INSURANCE	249	318	252	1,041	1,134	1,134	1,134
	FUEL	326	33,141	20,669	51,266	81,266	81,266	81,266
	REIMBURSABLE STUDENT TRAN	331	674,689	469,811	766,700	885,894	885,894	885,894
	NON-REIMBURSABLE STUDENT	332	-	-	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION SERVICES</b>			<b>714,479</b>	<b>497,592</b>	<b>825,297</b>	<b>974,670</b>	<b>974,670</b>	<b>974,670</b>
<b>PLANNING RESEARCH DEVELOPMENT EVALUATION SERVICES, GRANT WRITING</b>								
1002620000000000	ADDITIONAL SALARY	130	-	6,000	-	-	-	-
	PERS IAP	212	-	360	-	-	-	-
	PERS UAL	213	-	549	-	-	-	-
	OPSRP PENSION	214	-	761	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	460	-	-	-	-
	WORKERS' COMPENSATION	231	-	11	-	-	-	-
<b>TOTAL PLAN RESEARCH DEVEL EVAL GRANT WRITING SERVICES</b>			-	<b>8,141</b>	-	-	-	-
<b>INFORMATION SERVICES</b>								
1002630000000000	OTHER INST, PROF & TECH	319	1,274	630	2,000	2,000	2,000	2,000
<b>TOTAL INFORMATION SERVICES</b>			<b>1,274</b>	<b>630</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>OTHER STAFF SERVICES</b>								
1002649000000000	SUBSTITUTES-LICENSED	121	-	200	-	-	-	-
	PERS UAL	213	-	18	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	15	-	-	-	-
	WORKERS' COMPENSATION	231	-	0	-	-	-	-
<b>TOTAL OTHER STAFF SERVICES</b>			-	<b>233</b>	-	-	-	-
<b>TECHNOLOGY SERVICES</b>								
1002660000000000	CLASSIFIED SALARIES	112	21,000	5,923	-	21,934	21,934	21,934
	CONFIDENTIAL	114	80,246	102,088	140,291	79,455	79,455	79,455
	TEMPORARY-CLASSIFIED	124	-	2,653	-	-	-	-
	ADDITIONAL SALARY	130	156	248	-	-	-	-
	TRAVEL STIPEND	135	1,200	2,000	1,800	-	-	-
	PERS IAP	212	5,655	6,018	8,442	6,474	6,474	6,474
	PERS UAL	213	9,036	10,297	12,291	8,835	8,835	8,835
	OPSRP PENSION	214	11,960	12,728	15,182	10,578	10,578	10,578
	SOCIAL SECURITY ADMINISTR	220	7,834	8,713	10,870	7,725	7,725	7,725
	WORKERS' COMPENSATION	231	334	255	2,253	2,161	2,161	2,161
	LICENSED INSURANCE	241	12,448	16,634	-	-	-	-

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	DEFERRED COMP ER	242	-	1,200	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	371	272	272	272
	CLASSIFIED INSURANCE	245	7,795	43,368	20,220	20,220	20,220
	ADMIN INSURANCE	249	4,948	-	22,897	22,897	22,897
	PROF & IMP COSTS NON-INST	318	-	3,167	4,000	4,000	4,000
	REPAIRS & MAINTENANCE	322	-	297	3,000	3,000	3,000
	RENTALS	324	343	512	512	512	512
	TRAVEL	340	47	102	2,500	2,500	2,500
	TELEPHONE	351	2,429	5,125	10,000	10,000	10,000
	POSTAGE	353	-	51	-	-	-
	ADVERTISING	354	25	-	-	-	-
	OTHER COMMUNICATION SERV	359	2,702	5,125	2,725	2,725	2,725
	DATA PROCESS	386	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	2,003	4,100	63,000	63,000	63,000
	SUPPLIES AND MATERIALS	410	653	1,845	4,364	4,364	4,364
	NON-CONSUMABLE ITEMS	460	1,012	1,537	1,350	1,350	1,350
	COMPUTER SOFTWARE	470	4,603	57,849	42,800	42,800	42,800
	COMPUTER HARDWARE	480	26,211	36,401	44,940	44,940	44,940
	TECHNOLOGY	550	1,600	-	-	-	-
	DUES & FEES	640	150	150	150	150	150
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>204,390</b>	<b>215,780</b>	<b>352,329</b>	<b>360,492</b>	<b>360,492</b>
<b>OPERATION SERVICES</b>							
1002664000000000	CLASSIFIED SALARIES	112	31,276	32,991	34,366	36,021	36,021
	PERS IAP	212	1,826	1,946	2,062	2,161	2,161
	PERS UAL	213	2,758	2,973	2,973	3,152	3,152
	OPSRP PENSION	214	3,862	4,117	3,708	3,804	3,804
	SOCIAL SECURITY ADMINISTR	220	2,398	2,530	2,629	2,756	2,756
	WORKERS' COMPENSATION	231	103	69	172	179	179
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	90	95	95
	CLASSIFIED INSURANCE	245	17,100	17,700	18,900	20,223	20,223
	INST, PROF, IMPROV SERVICES	312	-	32	-	-	-
	TRAVEL	340	113	-	350	350	350
	DATA PROCESS	386	45,437	49,728	50,400	56,988	56,988
	NON-CONSUMABLE ITEMS	460	-	-	200	250	250
<b>TOTAL OPERATIONS SERVICES</b>			<b>104,873</b>	<b>112,086</b>	<b>115,850</b>	<b>125,979</b>	<b>125,979</b>
<b>TOTAL REQUIREMENTS DIST. OP. &amp; ADMIN.</b>			<b>2,910,009</b>	<b>2,751,529</b>	<b>3,613,079</b>	<b>3,948,069</b>	<b>3,948,069</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 235 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>2019/2020 Actual</i>	<i>2020/2021 Actual</i>	<i>2021/2022 Adopted</i>	<i>2022/2023 Adopted</i>
Salaries	1,227,361	1,295,361	1,385,668	1,485,609
Associated Payroll Costs	969,655	1,035,765	1,171,373	1,314,101
Purchased Services	888,905	847,837	1,034,307	922,578
Supplies and Materials	25,726	13,166	35,780	19,390
Other Objects	595	793	774	779
<b>TOTAL EXPENDITURES</b>	<b>3,112,243</b>	<b>3,192,922</b>	<b>3,627,902</b>	<b>3,742,457</b>

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

- *Add .0012 FTE Classified IA (7.49-7.50)*

***Total .0012 GF FTE Change***

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

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>								
<b>REQUIREMENTS</b>								
1001220428320000	SUBSTITUTES-LICENSED	121	282	-	2,035	2,075	2,075	2,075
	SUBSTITUTES-CLASSIFIED	122	472	-	2,854	3,020	3,020	3,020
	ADDITIONAL SALARY	130	401	1,742	-	-	-	-
	PERS PENSION	211	75	-	680	708	708	708
	PERS IAP	212	24	24	-	-	-	-
	PERS UAL	213	66	40	423	446	446	446
	OPSRP PENSION	214	36	50	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	88	33	374	390	390	390
	WORKERS' COMPENSATION	231	4	1	25	26	26	26
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	13	14	14	14
	CLASSIFIED INSURANCE	245	-	-	-	-	-	-
	INST, PROF, TECH SERVICES	310	67,504	66,769	68,000	68,000	68,000	68,000
	INST PROGRAM IMP SERVICES	312	-	-	150	150	150	150
	TRAVEL	340	52	-	750	450	450	450
	PRINTING AND BINDING	355	53	-	175	65	65	65
	TUITION PAY TO OTHR DIST	371	14,574	32,570	12,000	-	-	-
	TUITION PRIVATE SCHOOLS	373	189,996	189,760	296,000	222,250	222,250	222,250
	SUPPLIES AND MATERIALS	410	1,319	1,069	1,250	1,250	1,250	1,250
	TEXTBOOKS	420	-	178	2,225	185	185	185
	NON-CONSUMABLE ITEMS	460	-	-	1,200	450	450	450
	COMPUTER SOFTWARE	470	-	-	50	50	50	50
	COMPUTER HARDWARE	480	-	-	250	250	250	250
<b>Subtotal: Restrictive (all grades)</b>			<b>274,946</b>	<b>292,235</b>	<b>388,454</b>	<b>299,779</b>	<b>299,779</b>	<b>299,779</b>
1001220428320179	INST, PROF, TECH SERVICES	310	-	-	75	75	75	75
	TRAVEL	340	-	-	20	25	25	25
<b>Subtotal: Elmira Elementary</b>			<b>-</b>	<b>-</b>	<b>95</b>	<b>100</b>	<b>100</b>	<b>100</b>
1001220428320182	SUPPLIES AND MATERIALS	410	-	310	175	275	275	275
	NON-CONSUMABLE ITEMS	460	-	36	-	45	45	45
	COMPUTER SOFTWARE	470	-	145	-	120	120	120
<b>Subtotal: Fern Ridge Middle</b>			<b>-</b>	<b>491</b>	<b>175</b>	<b>440</b>	<b>440</b>	<b>440</b>

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1001220428320346	OPSRP PENSION	214	-	(19)	-	-	-	-
	INST, PROF, TECH SERVICES	310	-	-	175	245	245	245
	TRAVEL	340	-	-	30	30	30	30
<b>Subtotal: Veneta Elementary</b>			-	<b>(19)</b>	<b>205</b>	<b>275</b>	<b>275</b>	<b>275</b>
1001220428320012	LICENSED SALARIES	111	65,505	69,031	70,757	72,172	72,172	72,172
	CLASSIFIED SALARIES	112	53,960	56,937	62,200	64,451	64,451	64,451
	SUBSTITUTES-LICENSED	121	188	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	4,138	2,984	-	-	-	-
	ADDITIONAL SALARY	130	-	1,503	1,225	1,350	1,350	1,350
	PERS PENSION	211	12,109	12,813	10,005	10,220	10,220	10,220
	PERS IAP	212	6,506	7,523	7,913	8,176	8,176	8,176
	PERS UAL	213	10,918	12,115	11,607	12,073	12,073	12,073
	OPSRP PENSION	214	5,525	7,058	6,464	6,771	6,771	6,771
	SOCIAL SECURITY ADMINISTR	220	9,321	9,673	10,265	10,555	10,555	10,555
	WORKERS' COMPENSATION	231	405	259	654	674	674	674
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	352	368	368	368
	CLASSIFIED INSURANCE	245	34,257	35,456	56,700	60,660	60,660	60,660
	INST, PROF, TECH SERVICES	310	516	-	475	425	425	425
	SUPPLIES AND MATERIALS	410	-	206	550	275	275	275
	TEXTBOOKS	420	172	-	300	185	185	185
	NON-CONSUMABLE ITEMS	460	-	147	300	185	185	185
	COMPUTER SOFTWARE	470	204	-	300	220	220	220
	COMPUTER HARDWARE	480	4,867	-	1,400	1,200	1,200	1,200
<b>Subtotal: Grades K-2</b>			<b>227,491</b>	<b>235,208</b>	<b>262,467</b>	<b>272,160</b>	<b>272,160</b>	<b>272,160</b>
1001220428320345	LICENSED SALARIES	111	50,797	55,512	59,006	62,411	62,411	62,411
	CLASSIFIED SALARIES	112	36,054	41,321	42,662	42,719	42,719	42,719
	SUBSTITUTES-LICENSED	121	94	284	2,035	2,075	2,075	2,075
	SUBSTITUTES-CLASSIFIED	122	1,506	-	997	1,055	1,055	1,055
	ADDITIONAL SALARY	130	98	1,299	1,225	1,350	1,350	1,350
	PERS PENSION	211	-	52	8,794	9,298	9,298	9,298
	PERS IAP	212	5,185	5,746	6,079	6,340	6,340	6,340
	PERS UAL	213	7,810	9,125	9,162	9,591	9,591	9,591



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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	10,984	12,154	4,433	4,522	4,522	4,522
	SOCIAL SECURITY ADMINISTR	220	6,567	7,161	8,103	8,385	8,385	8,385
	WORKERS' COMPENSATION	231	294	196	519	539	539	539
	LICENSED INSURANCE	241	204	211	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	279	294	294	294
	CLASSIFIED INSURANCE	245	34,200	35,400	37,800	40,440	40,440	40,440
	INST, PROF, TECH SERVICES	310	344	-	250	200	200	200
	INST PROGRAM IMP SERVICES	312	-	-	200	200	200	200
	SUPPLIES AND MATERIALS	410	98	231	650	275	275	275
	TEXTBOOKS	420	-	-	300	250	250	250
	NON-CONSUMABLE ITEMS	460	-	2,080	300	275	275	275
	COMPUTER SOFTWARE	470	-	62	300	65	65	65
	COMPUTER HARDWARE	480	-	197	400	225	225	225
<b>Subtotal: Grades 3-5</b>			<b>154,235</b>	<b>171,029</b>	<b>204,494</b>	<b>212,709</b>	<b>212,709</b>	<b>212,709</b>
1001220428320678	LICENSED SALARIES	111	66,561	70,144	71,898	73,336	73,336	73,336
	CLASSIFIED SALARIES	112	35,983	21,370	46,382	45,023	45,023	45,023
	SUBSTITUTES-LICENSED	121	1,409	757	2,035	2,075	2,075	2,075
	SUBSTITUTES-CLASSIFIED	122	5,674	5,297	997	1,055	1,055	1,055
	ADDITIONAL SALARY	130	92	368	1,225	1,350	1,350	1,350
	PERS PENSION	211	11,989	12,849	592	623	623	623
	PERS IAP	212	5,559	5,662	7,059	7,138	7,138	7,138
	PERS UAL	213	9,677	9,094	10,599	10,748	10,748	10,748
	OPSRP PENSION	214	3,410	3,099	12,562	12,690	12,690	12,690
	SOCIAL SECURITY ADMINISTR	220	8,320	7,480	9,374	9,397	9,397	9,397
	WORKERS' COMPENSATION	231	359	190	594	600	600	600
	LICENSED INSURANCE	241	18,000	18,598	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	322	330	330	330
	CLASSIFIED INSURANCE	245	32,781	17,694	37,800	40,440	40,440	40,440
	INST, PROF, TECH SERVICES	310	172	-	125	125	125	125
	INST PROGRAM IMP SERVICES	312	-	-	150	125	125	125
	SUPPLIES AND MATERIALS	410	147	257	750	250	250	250
	TEXTBOOKS	420	-	-	300	350	350	350
	NON-CONSUMABLE ITEMS	460	446	-	-	125	125	125

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	COMPUTER SOFTWARE	470	1,595	449	300	225	225	225
	COMPUTER HARDWARE	480	-	197	400	225	225	225
<b>Subtotal: Grades 6-8</b>			<b>202,176</b>	<b>173,504</b>	<b>224,464</b>	<b>228,430</b>	<b>228,430</b>	<b>228,430</b>
1001220428320616	LICENSED SALARIES	111	58,436	58,452	68,234	72,172	72,172	72,172
	SUBSTITUTES-LICENSED	121	-	8,971	-	-	-	-
	PERS PENSION	211	-	1,627	-	-	-	-
	PERS IAP	212	3,507	3,507	4,094	4,330	4,330	4,330
	PERS UAL	213	5,156	6,258	5,902	6,315	6,315	6,315
	OPSRP PENSION	214	7,418	7,418	7,362	7,787	7,787	7,787
	SOCIAL SECURITY ADMINISTR	220	4,314	4,658	5,220	5,521	5,521	5,521
	WORKERS' COMPENSATION	231	186	139	324	342	342	342
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	182	193	193	193
	INST, PROF, TECH SERVICES	310	516	-	500	325	325	325
	SUPPLIES AND MATERIALS	410	450	189	700	175	175	175
	NON-CONSUMABLE ITEMS	460	-	33	50	45	45	45
<b>Subtotal: Elmira High</b>			<b>97,983</b>	<b>109,853</b>	<b>113,568</b>	<b>119,405</b>	<b>119,405</b>	<b>119,405</b>
<b>TOTAL LESS RESTRICTIVE:</b>			<b>956,830</b>	<b>982,301</b>	<b>1,193,922</b>	<b>1,133,298</b>	<b>1,133,298</b>	<b>1,133,298</b>
<b>LEARNING CENTERS - STRUCTURED AND INTENSIVE</b>								
1001221428320000	SUBSTITUTES-LICENSED	121	282	-	5,087	5,188	5,188	5,188
	PERS PENSION	211	34	-	707	721	721	721
	PERS UAL	213	25	-	440	454	454	454
	OPSRP PENSION	214	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	21	-	389	397	397	397
	WORKERS' COMPENSATION	231	1	-	25	25	25	25
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	14	15	15	15
	CLASSIFIED INSURANCE	245	-	-	-	-	-	-
<b>Subtotal: Structured and Intensive (all grades)</b>			<b>363</b>	<b>-</b>	<b>6,662</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>
1001221428320346	LICENSED SALARIES	111	37,114	40,132	43,109	45,599	45,599	45,599
	CLASSIFIED SALARIES	112	14,951	16,652	17,671	17,350	17,350	17,350

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-LICENSED	121	-	947	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	500	586	-	-	-	-
	ADDITIONAL SALARY	130	394	4,101	-	-	-	-
	PERS PENSION	211	15	172	5,992	6,338	6,338	6,338
	PERS IAP	212	1,979	3,392	3,608	3,756	3,756	3,756
	PERS UAL	213	4,671	5,837	5,257	5,508	5,508	5,508
	OPSRP PENSION	214	4,206	7,217	1,836	1,834	1,834	1,834
	SOCIAL SECURITY ADMINISTR	220	4,058	4,668	4,650	4,816	4,816	4,816
	WORKERS' COMPENSATION	231	179	131	301	312	312	312
	LICENSED INSURANCE	241	19,499	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	161	167	167	167
	CLASSIFIED INSURANCE	245	15,567	15,930	17,010	18,198	18,198	18,198
	SUPPLIES AND MATERIALS	410	526	237	850	650	650	650
	TEXTBOOKS	420	-	-	650	650	650	650
	NON-CONSUMABLE ITEMS	460	-	-	650	650	650	650
	COMPUTER SOFTWARE	470	53	-	75	55	55	55
	COMPUTER HARDWARE	480	708	324	650	425	425	425
<b>Subtotal: Veneta Elementary</b>			<b>104,421</b>	<b>118,925</b>	<b>123,470</b>	<b>128,508</b>	<b>128,508</b>	<b>128,508</b>
<b>TOTAL LEARNING CENTERS - STRUCTURED</b>			<b>104,784</b>	<b>118,925</b>	<b>130,132</b>	<b>135,308</b>	<b>135,308</b>	<b>135,308</b>
<b>ESY</b>								
1001227428320000	ADDITIONAL SALARY	130	-	1,087	-	-	-	-
	PERS IAP	212	-	65	-	-	-	-
	PERS UAL	213	-	96	-	-	-	-
	OPSRP PENSION	214	-	138	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	83	-	-	-	-
	WORKERS' COMPENSATION	231	-	2	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	6,500	475	475	475
	TEXTBOOKS	420	128	97	-	55	55	55
<b>TOTAL EXTENDED SCHOOL YEAR PROGRAMS</b>			<b>128</b>	<b>1,568</b>	<b>6,500</b>	<b>530</b>	<b>530</b>	<b>530</b>
<b>LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>								
1001250428320000	SUBSTITUTES-LICENSED	121	3,758	-	14,242	14,527	14,527	14,527

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-CLASSIFIED	122	-	-	11,105	11,609	11,609	11,609
	ADDITIONAL SALARY	130	6,915	-	3,000	3,000	3,000	3,000
	PERS PENSION	211	395	-	3,940	4,050	4,050	4,050
	PERS IAP	212	(889)	-	180	180	180	180
	PERS UAL	213	537	-	2,452	2,549	2,549	2,549
	OPSRP PENSION	214	242	(157)	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	810	-	2,169	2,229	2,229	2,229
	WORKERS' COMPENSATION	231	32	-	145	148	148	148
	LICENSED INSURANCE	241	(896)	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	76	78	78	78
	ADMIN INSURANCE	249	6,192	7,930	3,200	3,200	3,200	3,200
	TRAVEL	340	-	-	50	-	-	-
	PRINTING AND BINDING	355	67	-	150	45	45	45
	SUPPLIES AND MATERIALS	410	384	144	750	175	175	175
	TEXTBOOKS	420	-	-	4,000	-	-	-
	NON-CONSUMABLE ITEMS	460	-	2,080	100	45	45	45
	COMPUTER SOFTWARE	470	145	-	100	65	65	65
	COMPUTER HARDWARE	480	-	-	1,500	-	-	-
<b>Subtotal: Less Restrictive (all grades)</b>			<b>17,692</b>	<b>9,997</b>	<b>47,159</b>	<b>41,900</b>	<b>41,900</b>	<b>41,900</b>
1001250428320179	LICENSED SALARIES	111	65,505	69,031	70,757	72,172	72,172	72,172
	CLASSIFIED SALARIES	112	26,246	47,885	30,709	49,908	49,908	49,908
	SUBSTITUTES-LICENSED	121	564	568	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	1,077	957	-	-	-	-
	ADDITIONAL SALARY	130	-	601	-	-	-	-
	PERS PENSION	211	11,968	12,724	9,835	10,032	10,032	10,032
	PERS IAP	212	5,462	6,974	6,013	7,240	7,240	7,240
	PERS UAL	213	8,237	11,082	8,777	10,682	10,682	10,682
	OPSRP PENSION	214	3,269	5,922	3,180	5,232	5,232	5,232
	SOCIAL SECURITY ADMINISTR	220	7,160	9,043	7,762	9,339	9,339	9,339
	WORKERS' COMPENSATION	231	302	239	489	595	595	595
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	268	325	325	325
	CLASSIFIED INSURANCE	245	15,390	33,630	17,010	38,418	38,418	38,418
	SUPPLIES AND MATERIALS	410	239	355	650	275	275	275

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	TEXTBOOKS	420	966	323	500	365	365	365
	NON-CONSUMABLE ITEMS	460	-	74	100	75	75	75
	COMPUTER HARDWARE	480	-	197	-	125	125	125
<b>Subtotal: Elmira Elementary</b>			<b>165,284</b>	<b>219,104</b>	<b>177,050</b>	<b>226,983</b>	<b>226,983</b>	<b>226,983</b>
1001250428320182	LICENSED SALARIES	111	58,741	64,196	68,234	72,172	72,172	72,172
	CLASSIFIED SALARIES	112	86,568	85,031	96,569	94,756	94,756	94,756
	SUBSTITUTES-LICENSED	121	5,074	568	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	4,151	3,873	-	-	-	-
	ADDITIONAL SALARY	130	46	676	-	-	-	-
	PERS PENSION	211	4,166	4,237	3,102	-	-	-
	PERS IAP	212	9,606	8,839	9,732	9,869	9,869	9,869
	PERS UAL	213	13,651	14,341	14,255	14,606	14,606	14,606
	OPSRP PENSION	214	15,668	15,919	15,094	17,718	17,718	17,718
	SOCIAL SECURITY ADMINISTR	220	12,839	12,815	12,607	12,770	12,770	12,770
	WORKERS' COMPENSATION	231	505	313	807	823	823	823
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	429	446	446	446
	CLASSIFIED INSURANCE	245	61,664	43,924	85,050	90,990	90,990	90,990
	SUPPLIES AND MATERIALS	410	317	328	750	750	750	750
	NON-CONSUMABLE ITEMS	460	-	-	100	65	65	65
<b>Subtotal: Fern Ridge Middle</b>			<b>291,894</b>	<b>274,561</b>	<b>327,729</b>	<b>337,165</b>	<b>337,165</b>	<b>337,165</b>
1001250428320346	LICENSED SALARIES	111	50,797	55,512	59,006	62,411	62,411	62,411
	CLASSIFIED SALARIES	112	55,582	76,194	59,481	82,905	82,905	82,905
	SUBSTITUTES-LICENSED	121	376	284	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	4,199	850	-	-	-	-
	ADDITIONAL SALARY	130	30	511	-	-	-	-
	PERS PENSION	211	68	66	-	-	-	-
	PERS IAP	212	6,177	7,378	6,930	8,459	8,459	8,459
	PERS UAL	213	9,789	12,440	10,249	12,715	12,715	12,715
	OPSRP PENSION	214	13,374	15,798	12,462	15,211	15,211	15,211
	SOCIAL SECURITY ADMINISTR	220	8,313	9,755	9,064	11,117	11,117	11,117
	WORKERS' COMPENSATION	231	362	272	577	705	705	705
	LICENSED INSURANCE	241	18,000	19,705	20,100	21,300	21,300	21,300

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	308	387	387	387
	CLASSIFIED INSURANCE	245	47,877	67,438	52,920	76,836	76,836	76,836
	POSTAGE	353	26	-	25	45	45	45
	SUPPLIES AND MATERIALS	410	1,096	902	1,000	1,125	1,125	1,125
	TEXTBOOKS	420	2,315	-	250	75	75	75
	NON-CONSUMABLE ITEMS	460	80	329	150	125	125	125
<b>Subtotal: Veneta Elementary</b>			<b>218,461</b>	<b>267,432</b>	<b>233,422</b>	<b>294,316</b>	<b>294,316</b>	<b>294,316</b>
1001250428320616	LICENSED SALARIES	111	-	-	-	-	-	-
	CLASSIFIED SALARIES	112	71,863	95,398	79,044	100,005	100,005	100,005
	SUBSTITUTES-LICENSED	121	376	1,136	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	606	479	-	-	-	-
	ADDITIONAL SALARY	130	16	966	-	-	-	-
	PERS PENSION	211	68	4,409	-	3,316	3,316	3,316
	PERS IAP	212	4,096	5,519	4,526	5,828	5,828	5,828
	PERS UAL	213	6,426	9,208	6,837	8,750	8,750	8,750
	OPSRP PENSION	214	8,662	8,732	8,139	7,906	7,906	7,906
	SOCIAL SECURITY ADMINISTR	220	5,068	7,024	6,047	7,650	7,650	7,650
	WORKERS' COMPENSATION	231	243	198	393	495	495	495
	LICENSED INSURANCE	241	-	(0)	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	202	269	269	269
	CLASSIFIED INSURANCE	245	46,223	72,170	68,040	93,012	93,012	93,012
	RENTALS	324	-	-	-	225	225	225
	SUPPLIES AND MATERIALS	410	584	121	350	650	650	650
	NON-CONSUMABLE ITEMS	460	72	-	100	35	35	35
	COMPUTER HARDWARE	480	830	197	400	275	275	275
<b>Subtotal: Elmira High</b>			<b>145,133</b>	<b>205,557</b>	<b>174,078</b>	<b>228,416</b>	<b>228,416</b>	<b>228,416</b>
<b>TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>			<b>838,464</b>	<b>976,652</b>	<b>959,438</b>	<b>1,128,780</b>	<b>1,128,780</b>	<b>1,128,780</b>
<b>TREATMENT AND HABILITATION</b>								
1001260428320000	TUITION PRIVATE SCHOOLS	373	9,032	-	1,500	-	-	-
<b>TOTAL TREATMENT AND HABILITATION</b>			<b>9,032</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALTERNATE EDUCATION</b>								
1001280428320000	TUITION PRIVATE SCHOOLS	373	47,979	-	47,979	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TOTAL ALTERNATIVE EDUCATION</b>			<b>47,979</b>	-	<b>47,979</b>	-	-	-
<b>CHARTER SCHOOLS</b>								
1001288128320000	CHARTER SCHOOL PAYMENTS	360	213,840	155,171	200,000	200,000	200,000	200,000
<b>TOTAL CHARTER SCHOOLS</b>			<b>213,840</b>	<b>155,171</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>PSYCHOLOGICAL SERVICES</b>								
1002140428320000	LICENSED SALARIES	111	89,018	115,458	120,108	124,371	124,371	124,371
	SUBSTITUTES-LICENSED	121	6,365	-	1,017	1,038	1,038	1,038
	PERS PENSION	211	8,454	12,522	16,836	17,432	17,432	17,432
	PERS IAP	212	5,341	6,927	7,206	7,462	7,462	7,462
	PERS UAL	213	8,413	10,741	10,477	10,973	10,973	10,973
	OPSRP PENSION	214	6,166	5,892	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	7,042	8,351	9,266	9,594	9,594	9,594
	WORKERS' COMPENSATION	231	303	219	575	594	594	594
	LICENSED INSURANCE	241	29,588	32,550	35,175	37,275	37,275	37,275
	DEFERRED COMP ER	242	-	-	1,575	1,575	1,575	1,575
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	323	335	335	335
	INST, PROF, TECH SERVICES	310	13,505	18,910	12,500	14,500	14,500	14,500
	TRAVEL	340	637	79	450	225	225	225
	POSTAGE	353	-	12	-	-	-	-
	PRINTING AND BINDING	355	30	-	30	-	-	-
	SUPPLIES AND MATERIALS	410	1,572	586	1,500	1,250	1,250	1,250
	NON-CONSUMABLE ITEMS	460	295	79	400	325	325	325
	COMPUTER SOFTWARE	470	36	-	1,500	45	45	45
	COMPUTER HARDWARE	480	2,697	-	350	175	175	175
<b>TOTAL PSYCHOLOGICAL SERVICES</b>			<b>179,463</b>	<b>212,326</b>	<b>219,288</b>	<b>227,169</b>	<b>227,169</b>	<b>227,169</b>
<b>SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</b>								
1002150428320000	CLASSIFIED SALARY	112	-	20,038	-	24,967	24,967	24,967
	SUBSTITUTES-LICENSED	121	1,691	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	-	24,163	-	-	-
	PERS PENSION	211	85	-	-	-	-	-
	PERS IAP	212	-	1,202	1,427	1,471	1,471	1,471
	PERS UAL	213	149	1,872	2,090	2,185	2,185	2,185
	OPSRP PENSION	214	48	2,543	2,567	2,646	2,646	2,646

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SOCIAL SECURITY ADMINISTR	220	129	1,536	1,849	1,910	1,910	1,910
	WORKERS' COMPENSATION	231	5	43	122	125	125	125
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	64	67	67	67
	CLASSIFIED INSURANCE	245	-	58	18,900	20,220	20,220	20,220
	INST, PROF, TECH SERVICES	310	786	-	450	375	375	375
	REPAIRS & MAINTENANCE	322	166	170	200	-	-	-
	TRAVEL	340	-	-	50	165	165	165
	OTHER NON-INST PROF AND TECH	389	-	55,293	5	-	-	-
	SUPPLIES AND MATERIALS	410	(1)	-	750	220	220	220
	NON-CONSUMABLE ITEMS	460	-	-	250	220	220	220
	COMPUTER SOFTWARE	470	-	-	120	75	75	75
<b>Subtotal: Speech (all grades)</b>			<b>3,059</b>	<b>82,755</b>	<b>53,007</b>	<b>54,646</b>	<b>54,646</b>	<b>54,646</b>
1002150428320179	LICENSED SALARIES	111	54,081	-	13,713	34,823	34,823	34,823
	PERS IAP	212	3,245	-	823	2,089	2,089	2,089
	PERS UAL	213	4,770	-	1,186	3,047	3,047	3,047
	OPSRP PENSION	214	6,863	-	1,906	4,840	4,840	4,840
	SOCIAL SECURITY ADMINISTR	220	4,036	-	1,049	2,664	2,664	2,664
	WORKERS' COMPENSATION	231	169	-	66	167	167	167
	LICENSED INSURANCE	241	14,604	-	6,699	7,099	7,099	7,099
	DEFERRED COMP ER	242	731	-	-	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	37	93	93	93
	REPAIRS & MAINTENANCE	322	-	-	100	-	-	-
	TRAVEL	340	-	-	350	175	175	175
	SUPPLIES AND MATERIALS	410	892	-	750	425	425	425
	NON-CONSUMABLE ITEMS	460	-	-	50	-	-	-
	COMPUTER SOFTWARE	470	-	-	125	-	-	-
	DUES & FEES	640	-	99	125	65	65	65
<b>Subtotal: Elmira Elementary</b>			<b>89,391</b>	<b>99</b>	<b>26,979</b>	<b>55,787</b>	<b>55,787</b>	<b>55,787</b>
1002150428320182	LICENSED SALARIES	111	6,243	-	13,713	4,353	4,353	4,353
	PERS IAP	212	375	-	823	261	261	261
	PERS UAL	213	551	-	1,186	381	381	381
	OPSRP PENSION	214	792	-	1,906	605	605	605
	SOCIAL SECURITY ADMINISTR	220	466	-	1,049	333	333	333
	WORKERS' COMPENSATION	231	20	-	66	21	21	21



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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	1,686	-	6,699	7,099	7,099	7,099
	DEFERRED COMP ER	242	84	-	-	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	37	12	12	12
	REPAIRS & MAINTENANCE	322	-	-	25	25	25	25
	TRAVEL	340	-	-	50	25	25	25
	SUPPLIES AND MATERIALS	410	338	-	125	75	75	75
	NON-CONSUMABLE ITEMS	460	-	-	25	25	25	25
	COMPUTER SOFTWARE	470	-	-	25	25	25	25
<b>Subtotal: Fern Ridge Middle</b>			<b>10,555</b>	<b>-</b>	<b>25,729</b>	<b>13,540</b>	<b>13,540</b>	<b>13,540</b>
1002150428320346	LICENSED SALARIES	111	42,360	45,804	49,202	52,046	52,046	52,046
	SUBSTITUTES-LICENSED	121	940	-	-	-	-	-
	ADDITIONAL SALARY	130	-	-	-	-	-	-
	PERS PENSION	211	17	-	-	-	-	-
	PERS IAP	212	2,542	2,670	2,952	3,123	3,123	3,123
	PERS UAL	213	3,819	4,263	4,256	4,554	4,554	4,554
	OPSRP PENSION	214	5,483	5,483	6,839	7,234	7,234	7,234
	SOCIAL SECURITY ADMINISTR	220	3,153	3,229	3,764	3,982	3,982	3,982
	WORKERS' COMPENSATION	231	140	91	238	251	251	251
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	131	139	139	139
	REPAIRS & MAINTENANCE	322	-	-	25	-	-	-
	TRAVEL	340	-	-	650	125	125	125
	SUPPLIES AND MATERIALS	410	537	675	1,250	850	850	850
	NON-CONSUMABLE ITEMS	460	-	-	50	-	-	-
	COMPUTER SOFTWARE	470	198	-	150	-	-	-
	DUES & FEES	640	-	99	99	99	99	99
<b>Subtotal: Veneta Elementary</b>			<b>77,189</b>	<b>80,914</b>	<b>90,606</b>	<b>94,603</b>	<b>94,603</b>	<b>94,603</b>
1002150428320616	LICENSED SALARIES	111	6,237	-	13,713	4,353	4,353	4,353
	PERS IAP	212	374	-	823	261	261	261
	PERS UAL	213	550	-	1,186	381	381	381
	OPSRP PENSION	214	791	-	1,906	605	605	605
	SOCIAL SECURITY ADMINISTR	220	465	-	1,049	333	333	333
	WORKERS' COMPENSATION	231	20	-	66	21	21	21

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

		2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	LICENSED INSURANCE	241	1,684	-	6,701	7,101	7,101
	DEFERRED COMP ER	242	84	-	-	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	37	12	12
	REPAIRS & MAINTENANCE	322	-	-	10	-	-
	TRAVEL	340	-	-	70	-	-
	SUPPLIES AND MATERIALS	410	-	-	115	-	-
	NON-CONSUMABLE ITEMS	460	-	-	10	-	-
	COMPUTER SOFTWARE	470	-	-	10	-	-
<b>Subtotal: Elmira High</b>		<b>10,206</b>	<b>-</b>	<b>25,696</b>	<b>13,367</b>	<b>13,367</b>	<b>13,367</b>
<b>TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES</b>		<b>190,400</b>	<b>163,768</b>	<b>222,017</b>	<b>231,943</b>	<b>231,943</b>	<b>231,943</b>

STUDENT TREATMENT SERVICES							
1002160428320000	INST, PROF, TECH SERVICES	310	17,809	12,329	22,500	14,500	14,500
<b>TOTAL OTHER STUDENT TREATMENT SERVICES</b>		<b>17,809</b>	<b>12,329</b>	<b>22,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>

SERVICE DIRECTION, STUDENT SUPPORT SERVICES							
1002190428320000	LICENSED SALARIES	111	14,929	15,476	16,450	17,400	17,400
	CLASSIFIED SALARIES	112	34,649	34,911	35,438	36,510	36,510
	ADMINISTRATORS	113	92,778	99,482	104,370	106,457	106,457
	SUBSTITUTES-LICENSED	121	23	-	-	-	-
	ADDITIONAL SALARY	130	479	-	-	-	-
	PERS PENSION	211	16,921	18,046	16,794	17,216	17,216
	PERS IAP	212	8,299	8,843	9,224	9,466	9,466
	PERS UAL	213	12,490	13,605	13,516	14,032	14,032
	OPSRP PENSION	214	5,718	6,079	3,552	3,659	3,659
	SOCIAL SECURITY ADMINISTR	220	10,862	11,433	11,954	12,268	12,268
	WORKERS' COMPENSATION	231	439	284	735	753	753
	LICENSED INSURANCE	241	17,232	18,940	5,025	5,325	5,325
	DEFERRED COMP ER	242	1,750	2,400	3,225	3,225	3,225
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	410	427	427
	CLASSIFIED INSURANCE	245	17,100	17,650	18,900	20,220	20,220
	ADMIN INSURANCE	249	6,339	5,030	20,820	22,578	22,578
	INST, PROF, TECH SERVICES	310	250	-	100	100	100
	INST PROGRAM IMP SERVICES	312	-	169	200	200	200

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	PROPERTY SERVICES	320	149	149	750	650	650	650
	RENTALS	324	669	934	250	275	275	275
	TRAVEL	340	677	129	650	625	625	625
	POSTAGE	353	605	1,625	1,200	950	950	950
	ADVERTISING	354	-	-	50	45	45	45
	PRINTING AND BINDING	355	204	-	350	125	125	125
	OTHER NON-INSTR PROF TECH	389	500	750	750	750	750	750
	SUPPLIES AND MATERIALS	410	72	334	650	335	335	335
	PERIODICALS	440	-	-	50	75	75	75
	NON-CONSUMABLE ITEMS	460	-	-	50	35	35	35
	COMPUTER SOFTWARE	470	-	-	150	-	-	-
	COMPUTER HARDWARE	480	1,348	-	1,200	1,350	1,350	1,350
	DUES & FEES	640	595	595	550	615	615	615
<b>TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b>			<b>245,076</b>	<b>256,863</b>	<b>267,363</b>	<b>275,666</b>	<b>275,666</b>	<b>275,666</b>
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>								
1002240428320000	SUBSTITUTES-CLASSIFIED	122	189	-	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	3,746	1,763	1,763	1,763	1,763
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>189</b>	<b>3,746</b>	<b>1,763</b>	<b>1,763</b>	<b>1,763</b>	<b>1,763</b>
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>								
1002542428320000	ELECTRICITY	325	1,789	1,590	2,300	2,300	2,300	2,300
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>1,789</b>	<b>1,590</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
<b>STUDENT TRANSPORTATION</b>								
1002550428320000	FUEL	326	17,190	12,361	27,000	40,000	40,000	40,000
	REIMBURSABLE STUDENT TRAN	331	288,241	294,543	325,000	350,000	350,000	350,000
	NON-REIMBURSABLE STUDENT TRAN	332	-	-	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION</b>			<b>305,430</b>	<b>306,903</b>	<b>352,000</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>
<b>TECHNOLOGY SERVICES</b>								
1002660428320000	TELEPHONE	351	1,030	780	1,200	1,200	1,200	1,200
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>1,030</b>	<b>780</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>TOTAL REQUIREMENTS: SPECIAL EDUCATION</b>			<b>3,112,243</b>	<b>3,192,922</b>	<b>3,627,902</b>	<b>3,742,457</b>	<b>3,742,457</b>	<b>3,742,457</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 325 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>2019/2020 Actual</i>	<i>2020/2021 Actual</i>	<i>2021/2022 Adopted</i>	<i>2022/2023 Adopted</i>
Salaries	800,571	773,648	963,379	1,005,003
Associated Payroll Costs	609,983	588,682	687,710	725,526
Purchased Services	51,552	52,285	60,016	62,092
Supplies and Materials	7,692	9,965	15,090	16,575
Other Objects	595	625	600	600
<b>TOTAL EXPENDITURES</b>	<b>1,470,393</b>	<b>1,425,205</b>	<b>1,726,795</b>	<b>1,809,796</b>

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

- *Reclassified (.25) FTE Licensed from GF to ESSER*
- *Reclassified .25 FTE Administrator from Title I to GF*
- *RIF (.030) FTE Classified IA (3.99-3.75)*
- *Transfer of 1.00 FTE Licensed from Veneta Elementary to Elmira Elementary.*

***Total GF FTE Change: (1.030)***

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

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>ELEMENTARY PROGRAMS</b>								
<b>REQUIREMENTS</b>								
1001111179000000	LICENSED SALARIES	111	562,790	548,012	628,678	741,174	741,174	741,174
	CLASSIFIED SALARIES	112	62,871	23,707	51,448	54,576	54,576	54,576
	SUBSTITUTES-LICENSED	121	18,457	2,083	30,519	31,130	31,130	31,130
	SUBSTITUTES-CLASSIFIED	122	5,140	1,203	2,644	2,764	2,764	2,764
	ADDITIONAL SALARY	130	4,510	4,945	3,300	3,300	3,300	3,300
	PERS PENSION	211	17,486	12,940	14,904	15,202	15,202	15,202
	PERS IAP	212	37,582	37,436	40,871	47,770	47,770	47,770
	PERS UAL	213	62,192	58,233	61,985	72,883	72,883	72,883
	OPSRP PENSION	214	69,282	69,840	65,508	77,764	77,764	77,764
	SOCIAL SECURITY ADMINISTR	220	53,064	47,690	54,819	63,720	63,720	63,720
	WORKERS' COMPENSATION	231	2,254	1,222	3,451	4,005	4,005	4,005
	LICENSED INSURANCE	241	215,934	209,059	221,100	276,900	276,900	276,900
	DEFERRED COMP ER	242	3,600	4,498	9,900	11,700	11,700	11,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1,907	2,224	2,224	2,224
	CLASSIFIED INSURANCE	245	50,373	17,700	37,800	40,440	40,440	40,440
	TRAVEL	340	105	-	-	-	-	-
	POSTAGE	353	1,196	-	-	400	400	400
	SUPPLIES AND MATERIALS	410	5,507	6,348	10,090	10,500	10,500	10,500
	NON-CONSUMABLES	460	111	180	-	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>1,172,453</b>	<b>1,045,096</b>	<b>1,238,924</b>	<b>1,456,452</b>	<b>1,456,452</b>	<b>1,456,452</b>
<b>DISTRICT ALTERNATIVE PROGRAMS</b>								
1001283179000000	LICENSED SALARIES	111	-	63,361	77,563	-	-	-
	CLASSIFIED SALARIES	112	-	-	22,894	-	-	-
	ADDITIONAL SALARY	130	-	387	977	-	-	-
	PERS PENSION	211	-	1,296	2,715	-	-	-
	PERS IAP	212	-	3,742	5,930	-	-	-
	PERS UAL	213	-	5,890	8,774	-	-	-
	OPSRP PENSION	214	-	7,007	8,661	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	4,829	7,760	-	-	-
	WORKERS' COMPENSATION	231	-	124	484	-	-	-
	LICENSED INSURANCE	241	-	20,444	25,125	-	-	-
	DEFERRED COMP ER	242	-	-	900	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	266	-	-	-
	CLASSIFIED INSURANCE	245	-	-	18,900	-	-	-
	SUPPLIES	410	-	-	150	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			-	<b>107,082</b>	<b>181,099</b>	-	-	-
<b>ESL</b>								
1001291179000000	LICENSED SALARIES	111	19,184	25,110	25,738	26,253	26,253	26,253
	SUBSTITUTES-LICENSED	121	638	-	-	-	-	-
	PERS PENSION	211	17	-	-	-	-	-
	PERS IAP	212	1,151	753	1,544	1,575	1,575	1,575
	PERS UAL	213	1,748	2,336	2,226	2,297	2,297	2,297
	OPSRP PENSION	214	2,492	1,593	2,777	2,833	2,833	2,833
	SOCIAL SECURITY ADMINISTR	220	1,520	1,835	1,969	2,008	2,008	2,008
	WORKERS' COMPENSATION	231	61	48	122	124	124	124
	LICENSED INSURANCE	241	8,712	9,749	9,749	10,331	10,331	10,331
	DEFERRED COMP ER	242	-	-	327	327	327	327
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	69	70	70	70
	TRAVEL	340	47	-	-	-	-	-
	POSTAGE	353	-	3	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250	250
	SUPPLIES AND MATERIALS	410	-	39	250	250	250	250
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			<b>35,571</b>	<b>41,466</b>	<b>45,021</b>	<b>46,318</b>	<b>46,318</b>	<b>46,318</b>
<b>GUIDANCE SERVICES</b>								
1002120179000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000	1,000
	PERS PENSION	211	-	-	139	139	139	139
	PERS IAP	212	-	-	60	60	60	60
	PERS UAL	213	-	-	87	88	88	88
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77	77
	WORKERS' COMPENSATION	231	-	-	5	5	5	5
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3	1	1	1
	SUPPLIES AND MATERIALS	410	926	963	1,000	1,000	1,000	1,000
<b>TOTAL GUIDANCE SERVICES</b>			<b>926</b>	<b>963</b>	<b>2,371</b>	<b>2,370</b>	<b>2,370</b>	<b>2,370</b>
<b>HEALTH SERVICES</b>								
1002130179000000	SUPPLIES AND MATERIALS	410	141	163	500	400	400	400

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TOTAL HEALTH SERVICES</b>			<b>141</b>	<b>163</b>	<b>500</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>EDUCATION MEDIA SERVICES</b>								
1002220179000000	CLASSIFIED SALARIES	112	5,336	5,698	6,235	6,427	6,427	6,427
	SUBSTITUTES-CLASSIFIED	122	21	21	506	522	522	522
	ADDITIONAL SALARY	130	17	-	-	-	-	-
	PERS PENSION	211	971	711	937	966	966	966
	PERS IAP	212	321	235	374	386	386	386
	PERS UAL	213	474	537	583	608	608	608
	SOCIAL SECURITY ADMINISTR	220	411	438	516	532	532	532
	WORKERS' COMPENSATION	231	17	12	29	30	30	30
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	15	19	19	19
	SUPPLIES AND MATERIALS	410	21	128	200	200	200	200
	LIBRARY BOOKS	430	37	-	300	300	300	300
	COMPUTER SOFTWARE	470	595	613	600	625	625	625
	DUES & FEES	640	-	30	-	-	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			<b>8,223</b>	<b>8,424</b>	<b>10,295</b>	<b>10,615</b>	<b>10,615</b>	<b>10,615</b>
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>								
1002240179000000	SUBSTITUTES-LICENSED	121	376	-	-	-	-	-
	PERS UAL	213	33	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	29	-	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	75	1,629	1,858	1,858	1,858
	TRAVEL	340	737	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>1,176</b>	<b>75</b>	<b>1,629</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>
<b>OFFICE OF PRINCIPAL SERVICES</b>								
1002410179000000	CLASSIFIED SALARIES	112	34,220	30,454	38,437	38,518	38,518	38,518
	ADMINISTRATORS	113	84,974	68,403	71,800	97,648	97,648	97,648
	SUBSTITUTES-CLASSIFIED	122	1,202	265	1,255	1,294	1,294	1,294
	ADDITIONAL SALARY	130	834	-	385	397	397	397
	PERS PENSION	211	-	-	228	235	235	235
	PERS IAP	212	7,165	5,850	6,548	8,157	8,157	8,157
	PERS UAL	213	10,645	8,976	9,677	12,063	12,063	12,063
	OPSRP PENSION	214	15,193	12,373	11,734	14,627	14,627	14,627



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

		2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	SOCIAL SECURITY ADMINISTR	220	9,300	7,604	8,559	10,546	10,546
	WORKERS' COMPENSATION	231	385	190	536	661	661
	LICENSED INSURANCE	241	12,371	10,718	-	-	-
	DEFERRED COMP ER	242	1,750	1,350	2,250	1,200	1,200
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	295	368	368
	CLASSIFIED INSURANCE	245	17,100	17,650	18,900	20,220	20,220
	ADMIN INSURANCE	249	6,349	3,772	15,615	22,365	22,365
	PROPERTY SERVICES	320	194	149	170	170	170
	RENTALS	324	9,833	8,160	10,502	10,502	10,502
	POSTAGE	353	530	574	400	100	100
	PRINTING AND BINDING	355	309	162	150	450	450
	SUPPLIES AND MATERIALS	410	192	1,267	2,000	3,000	3,000
	NON-CONSUMABLE ITEMS	460	163	233	-	300	300
	COMPUTER SOFTWARE	470	-	32	-	-	-
	DUES & FEES	640	595	595	600	600	600
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES</b>			<b>213,303</b>	<b>178,773</b>	<b>200,041</b>	<b>243,421</b>	<b>243,421</b>
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>							
1002542179000000	ELECTRICITY	325	34,198	38,606	42,365	42,812	42,812
	FUEL	326	-	-	-	1,000	1,000
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>34,198</b>	<b>38,606</b>	<b>42,365</b>	<b>43,812</b>	<b>43,812</b>
<b>TECHNOLOGY SERVICES</b>							
1002660179000000	TELEPHONE	351	4,404	4,557	4,550	4,550	4,550
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>4,404</b>	<b>4,557</b>	<b>4,550</b>	<b>4,550</b>	<b>4,550</b>
<b>TOTAL REQUIREMENTS - ELMIRA ELEMENTARY</b>			<b>1,470,393</b>	<b>1,425,205</b>	<b>1,726,795</b>	<b>1,809,796</b>	<b>1,809,796</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 301 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>2019/2020 Actual</i>	<i>2020/2021 Actual</i>	<i>2021/2022 Adopted</i>	<i>2022/2023 Adopted</i>
Salaries	1,056,121	1,028,010	1,177,455	1,124,665
Associated Payroll Costs	763,514	740,046	804,461	770,447
Purchased Services	41,271	38,050	49,861	51,920
Supplies and Materials	9,341	8,279	17,490	15,030
Other Objects	780	745	825	825
<b>TOTAL EXPENDITURES</b>	<b>1,871,026</b>	<b>1,815,130</b>	<b>2,050,092</b>	<b>1,962,887</b>

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

- *Reclassified (.25) FTE Licensed from GF to ESSER III*
- *Reclassified .25 FTE Administrator from Title I to GF*
- *Transfer of (1.00) FTE Licensed teacher to Elmira Elementary from Veneta Elementary.*

**Total GF FTE Change: (1.00) FTE**

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

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>ELEMENTARY PROGRAMS</b>								
<b>REQUIREMENTS</b>								
1001111346000000	LICENSED SALARIES	111	813,783	767,885	904,165	855,460	855,460	855,460
	CLASSIFIED SALARIES	112	72,750	22,518	76,423	62,886	62,886	62,886
	SUBSTITUTES-LICENSED	121	19,073	11,194	34,589	35,280	35,280	35,280
	SUBSTITUTES-CLASSIFIED	122	2,371	4,596	2,538	2,653	2,653	2,653
	ADDITIONAL SALARY	130	8,628	1,201	3,300	3,300	3,300	3,300
	PERS PENSION	211	50,060	52,299	28,472	29,076	29,076	29,076
	PERS IAP	212	55,935	50,520	58,948	55,183	55,183	55,183
	PERS UAL	213	85,203	79,398	88,318	83,963	83,963	83,963
	OPSRP PENSION	214	85,123	71,392	87,913	80,760	80,760	80,760
	SOCIAL SECURITY ADMINISTR	220	72,653	63,652	78,107	73,408	73,408	73,408
	WORKERS' COMPENSATION	231	3,046	1,643	4,888	4,578	4,578	4,578
	LICENSED INSURANCE	241	272,802	241,637	281,400	276,900	276,900	276,900
	DEFERRED COMP ER	242	6,300	6,292	12,600	11,700	11,700	11,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	2,718	2,563	2,563	2,563
	CLASSIFIED INSURANCE	245	51,065	17,700	54,810	38,418	38,418	38,418
	TRAVEL	340	82	-	-	-	-	-
	POSTAGE	353	1,450	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	5,904	5,584	10,090	10,380	10,380	10,380
	PERIODICALS	440	-	107	-	-	-	-
	NON-CONSUMABLE ITEMS	460	910	610	1,250	1,000	1,000	1,000
	COMPUTER SOFTWARE	470	-	-	1,000	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>1,607,139</b>	<b>1,398,227</b>	<b>1,731,529</b>	<b>1,627,508</b>	<b>1,627,508</b>	<b>1,627,508</b>

<b>ELEMENTARY EXTRACURRICULUM</b>								
1001113346000000	WORKERS' COMPENSATION	231	3	-	-	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>DISTRICT ALTERNATIVE PROGRAMS</b>								
1001283346000000	LICENSED SALARIES	111	-	90,192	18,557	-	-	-
	SUBSTITUTES-LICENSED	121	-	993	-	-	-	-
	ADDITIONAL SALARY	130	-	330	977	-	-	-
	PERS PENSION	211	-	1,296	2,715	-	-	-
	PERS IAP	212	-	4,217	1,113	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	PERS UAL	213	-	8,477	1,690	-	-	-
	OPSRP PENSION	214	-	8,012	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	6,721	1,494	-	-	-
	WORKERS' COMPENSATION	231	-	183	92	-	-	-
	LICENSED INSURANCE	241	-	40,544	5,025	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	53	-	-	-
	SUPPLIES	410	-	-	150	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			-	<b>160,966</b>	<b>31,866</b>	-	-	-

<b>ESL</b>								
1001291346000000	LICENSED SALARIES	111	14,833	19,415	19,900	20,298	20,298	20,298
	SUBSTITUTES-LICENSED	121	493	-	-	-	-	-
	PERS PENSION	211	13	-	-	-	-	-
	PERS IAP	212	890	582	1,194	1,218	1,218	1,218
	PERS UAL	213	1,352	1,806	1,721	1,776	1,776	1,776
	OPSRP PENSION	214	1,927	1,232	2,147	2,190	2,190	2,190
	SOCIAL SECURITY ADMINISTR	220	1,175	1,419	1,522	1,553	1,553	1,553
	WORKERS' COMPENSATION	231	47	37	95	96	96	96
	LICENSED INSURANCE	241	6,736	7,537	7,538	7,988	7,988	7,988
	DEFERRED COMP ER	242	-	-	253	253	253	253
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	53	54	54	54
	TRAVEL	340	47	-	-	-	-	-
	POSTAGE	353	-	3	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250	250
	SUPPLIES AND MATERIALS	410	-	58	250	250	250	250
	NON-CONSUMABLE ITEMS	460	-	-	-	-	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE PROGRAMS</b>			<b>27,514</b>	<b>32,091</b>	<b>34,923</b>	<b>35,926</b>	<b>35,926</b>	<b>35,926</b>

<b>GUIDANCE SERVICES</b>								
1002120346000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000	1,000
	PERS PENSION	211	-	-	139	139	139	139
	PERS IAP	212	-	-	60	60	60	60
	PERS UAL	213	-	-	87	88	88	88
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77	77
	WORKERS' COMPENSATION	231	-	-	5	5	5	5
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3	1	1	1

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

		2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	SUPPLIES AND MATERIALS	410	359	298	600	100	100
<b>TOTAL GUIDANCE SERVICES</b>			<b>359</b>	<b>298</b>	<b>1,971</b>	<b>1,470</b>	<b>1,470</b>

**HEALTH SERVICES**

1002130346000000	SUPPLIES AND MATERIALS	410	124	69	400	200	200
<b>TOTAL HEALTH SERVICES</b>			<b>124</b>	<b>69</b>	<b>400</b>	<b>200</b>	<b>200</b>

**EDUCATIOINAL MEDIA SERVICES**

1002220346000000	CLASSIFIED SALARIES	112	5,336	5,698	5,406	5,573	5,573
	SUBSTITUTES-CLASSIFIED	122	21	21	506	522	522
	ADDITIONAL SALARY	130	17	-	-	-	-
	PERS PENSION	211	971	711	822	847	847
	PERS IAP	212	321	235	324	334	334
	PERS UAL	213	474	537	511	533	533
	SOCIAL SECURITY ADMINISTR	220	411	437	452	466	466
	WORKERS' COMPENSATION	231	17	11	31	31	31
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	16	18	18
	SUPPLIES AND MATERIALS	410	95	-	150	150	150
	LIBRARY BOOKS	430	-	-	300	300	300
	PERIODICALS	440	15	20	100	-	-
	COMPUTER SOFTWARE	470	595	613	650	650	650
	DUES & FEES	640	65	30	75	75	75
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			<b>8,339</b>	<b>8,315</b>	<b>9,343</b>	<b>9,499</b>	<b>9,499</b>

**INSTRUCTIONAL STAFF DEVELOPMENT**

1002240346000000	SUBSTITUTES-LICENSED	121	376	95	-	-	-
	PERS PENSION	211	-	17	-	-	-
	PERS UAL	213	33	8	-	-	-
	SOCIAL SECURITY ADMINISTR	220	29	7	-	-	-
	WORKERS' COMPENSATION	231	1	0	-	-	-
	INST PROGRAM IMP SERVICES	312	-	-	1,972	1,973	1,973
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>439</b>	<b>128</b>	<b>1,972</b>	<b>1,973</b>	<b>1,973</b>

**OFFICE OF THE PRINCIPAL SERVICES**

1002410346000000	CLASSIFIED SALARIES	112	34,198	29,259	38,306	38,354	38,354
	ADMINISTRATORS	113	83,018	66,864	70,148	97,648	97,648

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

		2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	SUBSTITUTES-CLASSIFIED	122	525	7,494	1,255	1,294	1,294
	ADDITIONAL SALARY	130	698	255	385	397	397
	PERS PENSION	211	15,159	12,129	13,927	17,729	17,729
	PERS IAP	212	7,032	5,589	6,530	8,172	8,172
	PERS UAL	213	10,398	9,407	9,523	12,048	12,048
	OPSRP PENSION	214	4,279	3,760	1,068	1,074	1,074
	SOCIAL SECURITY ADMINISTR	220	9,091	7,875	8,422	10,533	10,533
	WORKERS' COMPENSATION	231	379	201	530	662	662
	LICENSED INSURANCE	241	12,371	10,718	-	-	-
	DEFERRED COMP ER	242	1,800	1,800	2,250	3,000	3,000
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	290	368	368
	CLASSIFIED INSURANCE	245	68	16,231	18,900	20,220	20,220
	ADMIN INSURANCE	249	6,349	3,772	15,615	22,365	22,365
	PROPERTY SERVICES	320	149	149	160	160	160
	RENTALS	324	8,337	6,700	10,139	10,139	10,139
	FUEL	326	1	-	-	-	-
	REIMBURSEABLE STUDENT TRAN	331	13	-	-	-	-
	POSTAGE	353	22	728	600	600	600
	PRINTING AND BINDING	355	417	162	350	350	350
	SUPPLIES AND MATERIALS	410	1,073	430	1,800	1,500	1,500
	NON-CONSUMABLE ITEMS	460	198	458	750	500	500
	COMPUTER SOFTWARE	470	67	32	-	-	-
	DUES & FEES	640	715	715	750	750	750
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES</b>			<b>196,356</b>	<b>184,729</b>	<b>201,698</b>	<b>247,863</b>	<b>247,863</b>
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>							
1002542346000000	ELECTRICITY	325	25,695	25,825	29,400	31,458	31,458
	WATER AND SEWAGE	327	3,982	3,379	4,590	4,590	4,590
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>29,677</b>	<b>29,204</b>	<b>33,990</b>	<b>36,048</b>	<b>36,048</b>
<b>TECHNOLOGY SERVICES</b>							
1002660346000000	TELEPHONE	351	1,076	1,104	2,400	2,400	2,400
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>1,076</b>	<b>1,104</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
<b>TOTAL REQUIREMENTS - VENETA ELEMENTARY</b>			<b>1,871,026</b>	<b>1,815,130</b>	<b>2,050,092</b>	<b>1,962,887</b>	<b>1,962,887</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 288 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>2019/2020 Actual</i>	<i>2020/2021 Actual</i>	<i>2021/2022 Adopted</i>	<i>2022/2023 Adopted</i>
Salaries	1,092,570	1,112,954	1,302,525	1,248,142
Associated Payroll Costs	771,476	751,619	886,918	892,938
Purchased Services	79,063	71,277	108,140	140,311
Supplies and Materials	11,062	10,014	21,840	18,500
Other Objects	958	942	-	265
<b>TOTAL EXPENDITURES</b>	<b>1,955,129</b>	<b>1,946,806</b>	<b>2,319,423</b>	<b>2,300,156</b>

*GF Budget/Service Level Changes:*

*Total GF FTE Change:*

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

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>INSTRUCTIONAL MIDDLE/JUNIOR HIGH</b>								
<b>REQUIREMENTS</b>								
1001121182000000	SUBSTITUTES-LICENSED	121	13,821	32,256	-	-	-	-
	ADDITIONAL SALARY	130	1,100	3,315	1,800	1,800	1,800	1,800
	PERS PENSION	211	991	1,044	-	-	-	-
	PERS IAP	212	65	226	108	108	108	108
	PERS UAL	213	1,166	3,328	156	158	158	158
	OPSRP PENSION	214	576	1,554	194	194	194	194
	SOCIAL SECURITY ADMINISTR	220	1,238	2,755	138	138	138	138
	WORKERS' COMPENSATION	231	41	73	10	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	5	4	4	4
	POSTAGE	353	931	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	421	-	-	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS</b>			<b>20,349</b>	<b>44,552</b>	<b>2,411</b>	<b>2,412</b>	<b>2,412</b>	<b>2,412</b>
<b>ALTERNATIVE EDUCATION</b>								
1001280182000000	TUITION PRIVATE SCHOOLS	373	-	-	5,000	-	-	-
<b>TOTAL ALTERNATIVE EDUCATION</b>			-	-	<b>5,000</b>	-	-	-
<b>DISTRICT ALTERNATIVE PROGRAMS</b>								
1001283182000000	LICENSED SALARIES	111	-	-	37,114	37,857	37,857	37,857
	CLASSIFIED SALARY	112	-	13,385	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	469	-	-	-	-
	ADDITIONAL SALARY	130	-	50	3,907	3,985	3,985	3,985
	PERS PENSION	211	-	8	5,702	5,816	5,816	5,816
	PERS IAP	212	-	806	2,461	2,510	2,510	2,510
	PERS UAL	213	-	1,227	3,548	3,661	3,661	3,661
	OPSRP PENSION	214	-	1,438	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	866	3,138	3,201	3,201	3,201
	WORKERS' COMPENSATION	231	-	31	194	197	197	197
	LICENSED INSURANCE	241	-	-	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	110	112	112	112
	CLASSIFIED INSURANCE	245	-	10,325	-	-	-	-
	SUPPLIES	410	-	-	150	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			-	<b>28,606</b>	<b>66,824</b>	<b>68,439</b>	<b>68,439</b>	<b>68,439</b>

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
			<b>ESL</b>					
1001291182000000	LICENSED SALARIES	111	5,538	7,248	7,429	7,578	7,578	7,578
	SUBSTITUTES-LICENSED	121	184	-	-	-	-	-
	PERS PENSION	211	5	-	-	-	-	-
	PERS IAP	212	332	217	446	455	455	455
	PERS UAL	213	505	674	643	663	663	663
	OPSRP PENSION	214	719	460	802	818	818	818
	SOCIAL SECURITY ADMINISTR	220	439	530	568	580	580	580
	WORKERS' COMPENSATION	231	18	14	35	36	36	36
	LICENSED INSURANCE	241	2,515	2,814	2,814	2,982	2,982	2,982
	DEFERRED COMP ER	242	-	-	95	95	95	95
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	20	19	19	19
	TRAVEL	340	47	-	-	-	-	-
	POSTAGE	353	-	3	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	250	250	250	250
	SUPPLIES AND MATERIALS	410	35	35	250	250	250	250
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			<b>10,337</b>	<b>11,996</b>	<b>13,352</b>	<b>13,726</b>	<b>13,726</b>	<b>13,726</b>

### ATTENDANCE AND SOCIAL WORK SERVICES

1002110182000000	OTHER NON-INSTR PROF TECH	389	90	30	200	200	200	200
<b>TOTAL ATTENDANCE AND SOCIAL WORK SERVICES</b>			<b>90</b>	<b>30</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>

### GUIDANCE SERVICES

1002120182000000	LICENSED SALARIES	111	66,578	70,120	70,757	45,004	45,004	45,004
	ADDITIONAL SALARY	130	179	-	1,117	1,140	1,140	1,140
	PERS PENSION	211	12,110	12,720	9,990	6,414	6,414	6,414
	PERS IAP	212	4,005	4,207	4,312	2,768	2,768	2,768
	PERS UAL	213	5,872	6,523	6,217	4,038	4,038	4,038
	SOCIAL SECURITY ADMINISTR	220	4,957	5,376	5,498	3,530	3,530	3,530
	WORKERS' COMPENSATION	231	209	132	340	225	225	225
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	192	124	124	124
	SUPPLIES AND MATERIALS	410	103	-	400	300	300	300
	NON-CONSUMABLE ITEMS	460	26	-	-	-	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>112,040</b>	<b>117,679</b>	<b>119,823</b>	<b>85,743</b>	<b>85,743</b>	<b>85,743</b>

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>HEALTH SERVICES</b>								
1002130182000000	SUPPLIES AND MATERIALS	410	81	-	290	300	300	300
	NON-CONSUMABLE ITEMS	460	-	75	100	-	-	-
<b>TOTAL HEALTH SERVICES</b>			<b>81</b>	<b>75</b>	<b>390</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>EDUCATIONAL MEDIA SERVICES</b>								
1002220182000000	CLASSIFIED SALARIES	112	22,233	10,368	24,839	25,571	25,571	25,571
	SUBSTITUTES-CLASSIFIED	122	625	-	1,012	1,044	1,044	1,044
	PERS PENSION	211	-	-	141	145	145	145
	PERS IAP	212	1,284	574	1,405	1,440	1,440	1,440
	PERS UAL	213	2,016	1,041	2,236	2,329	2,329	2,329
	OPSRP PENSION	214	2,728	1,213	2,526	2,590	2,590	2,590
	SOCIAL SECURITY ADMINISTR	220	1,526	652	1,978	2,036	2,036	2,036
	WORKERS' COMPENSATION	231	76	20	125	128	128	128
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	65	71	71	71
	CLASSIFIED INSURANCE	245	17,100	7,375	18,900	20,220	20,220	20,220
	SUPPLIES AND MATERIALS	410	299	228	250	300	300	300
	LIBRARY BOOKS	430	911	753	1,000	900	900	900
	NON-CONSUMABLE ITEMS	460	-	1,517	250	-	-	-
	COMPUTER SOFTWARE	470	595	613	700	700	700	700
	DUES & FEES	640	65	-	-	65	65	65
<b>TOTAL EDUCATIONAL MEDIA SERVICE</b>			<b>49,457</b>	<b>24,354</b>	<b>55,427</b>	<b>57,539</b>	<b>57,539</b>	<b>57,539</b>
<b>ASSESSMENT AND TESTING</b>								
1002230182000000	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
<b>TOTAL ASSESSMENT AND TESTING</b>			<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>								
1002240182000000	INST PROGRAM IMP SERVICES	312	118	96	2,029	2,201	2,201	2,201
	SUPPLIES AND MATERIALS	410	118	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>235</b>	<b>96</b>	<b>2,029</b>	<b>2,201</b>	<b>2,201</b>	<b>2,201</b>
<b>OFFICE OF THE PRINCIPAL</b>								
1002410182000000	CLASSIFIED SALARIES	112	45,964	46,518	52,381	50,763	50,763	50,763
	ADMINISTRATORS	113	135,014	142,530	186,558	190,289	190,289	190,289
	SUBSTITUTES-CLASSIFIED	122	773	770	1,883	1,940	1,940	1,940

# FERN RIDGE SCHOOL DISTRICT 28J

## GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
ADDITIONAL SALARY	130	545	-	-	-	-	-
PERS PENSION	211	17,549	18,312	14,644	14,940	14,940	14,940
PERS IAP	212	10,818	11,345	14,192	14,367	14,367	14,367
PERS UAL	213	16,024	17,135	20,831	21,262	21,262	21,262
OPSRP PENSION	214	10,604	11,184	14,358	14,448	14,448	14,448
SOCIAL SECURITY ADMINISTR	220	13,766	14,439	18,423	18,589	18,589	18,589
WORKERS' COMPENSATION	231	577	369	1,145	1,158	1,158	1,158
LICENSED INSURANCE	241	6,183	18,102	-	-	-	-
DEFERRED COMP ER	242	1,800	2,650	4,800	4,800	4,800	4,800
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	637	648	648	648
CLASSIFIED INSURANCE	245	34,200	34,960	37,800	40,440	40,440	40,440
ADMIN INSURANCE	249	21,878	10,907	41,640	44,837	44,837	44,837
PROPERTY SERVICES	320	149	149	165	165	165	165
RENTALS	324	8,537	6,444	8,655	8,655	8,655	8,655
POSTAGE	353	1,072	1,717	1,500	1,500	1,500	1,500
PRINTING AND BINDING	355	647	142	400	300	300	300
SUPPLIES AND MATERIALS	410	778	1,100	1,500	1,600	1,600	1,600
NON-CONSUMABLE ITEMS	460	422	114	500	500	500	500
COMPUTER SOFTWARE	470	154	32	250	500	500	500
COMPUTER HARDWARE	480	-	-	700	500	500	500
DUES & FEES	640	893	942	-	200	200	200
<b>TOTAL OFFICE OF THE PRINCIPAL</b>		<b>328,346</b>	<b>339,861</b>	<b>422,962</b>	<b>432,401</b>	<b>432,401</b>	<b>432,401</b>
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>							
1002542182000000 ELECTRICITY	325	31,118	26,517	35,898	38,411	38,411	38,411
FUEL	326	29,194	30,905	46,348	81,109	81,109	81,109
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>		<b>60,312</b>	<b>57,423</b>	<b>82,246</b>	<b>119,520</b>	<b>119,520</b>	<b>119,520</b>
<b>TECHNOLOGY SERVICES</b>							
1002660182000000 TELEPHONE	351	5,268	5,239	5,795	5,795	5,795	5,795
<b>TOTAL TECHNOLOGY SERVICES</b>		<b>5,268</b>	<b>5,239</b>	<b>5,795</b>	<b>5,795</b>	<b>5,795</b>	<b>5,795</b>
<b>TOTAL REQUIREMENTS: 000 - NO SUBJECT</b>		<b>586,514</b>	<b>629,909</b>	<b>776,659</b>	<b>788,476</b>	<b>788,476</b>	<b>788,476</b>

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>GENERAL CLASSROOM INSTRUCTION</b>								
1001121182050000	SUBSTITUTES-LICENSED	121	-	-	34,589	35,280	35,280	35,280
	ADDITIONAL SALARY	130	-	-	3,300	3,300	3,300	3,300
	PERS PENSION	211	-	-	5,267	5,363	5,363	5,363
	PERS IAP	212	-	-	198	198	198	198
	PERS UAL	213	-	-	3,277	3,376	3,376	3,376
	SOCIAL SECURITY ADMINISTR	220	-	-	2,898	2,951	2,951	2,951
	WORKERS' COMPENSATION	231	-	-	186	190	190	190
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	101	103	103	103
	SUPPLIES AND MATERIALS	410	3,691	3,216	6,000	5,800	5,800	5,800
	NON-CONSUMABLE ITEMS	460	70	585	1,000	1,000	1,000	1,000
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - GENERAL CLASSROOM INSTRUCTION</b>			<b>3,761</b>	<b>3,801</b>	<b>56,816</b>	<b>57,561</b>	<b>57,561</b>	<b>57,561</b>
<b>ENGLISH</b>								
1001121182100000	LICENSED SALARIES	111	152,766	162,348	173,074	186,830	186,830	186,830
	PERS PENSION	211	-	-	9,835	10,032	10,032	10,032
	PERS IAP	212	9,166	8,810	10,384	11,210	11,210	11,210
	PERS UAL	213	13,474	14,960	14,971	16,348	16,348	16,348
	OPSRP PENSION	214	19,386	18,633	11,040	12,372	12,372	12,372
	SOCIAL SECURITY ADMINISTR	220	11,373	12,176	13,240	14,292	14,292	14,292
	WORKERS' COMPENSATION	231	488	323	829	891	891	891
	LICENSED INSURANCE	241	56,852	43,514	60,300	63,900	63,900	63,900
	DEFERRED COMP ER	242	-	-	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	462	498	498	498
	SUPPLIES AND MATERIALS	410	36	-	600	450	450	450
	NON-CONSUMABLE ITEMS	460	-	216	500	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - ENGLISH</b>			<b>263,541</b>	<b>260,980</b>	<b>297,935</b>	<b>319,523</b>	<b>319,523</b>	<b>319,523</b>
<b>SOCIAL STUDIES</b>								
1001121182110000	LICENSED SALARIES	111	193,946	203,191	201,091	187,584	187,584	187,584
	PERS PENSION	211	24,152	25,316	18,467	16,042	16,042	16,042
	PERS IAP	212	11,637	12,191	12,065	11,255	11,255	11,255
	PERS UAL	213	17,106	18,908	17,394	16,414	16,414	16,414
	OPSRP PENSION	214	7,716	8,075	7,362	7,787	7,787	7,787

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SOCIAL SECURITY ADMINISTR	220	14,431	15,202	15,383	14,350	14,350	14,350
	WORKERS' COMPENSATION	231	609	387	953	894	894	894
	LICENSED INSURANCE	241	57,588	55,637	57,285	63,900	63,900	63,900
	DEFERRED COMP ER	242	1,800	1,792	2,565	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	537	502	502	502
	SUPPLIES AND MATERIALS	410	398	247	600	450	450	450
	NON-CONSUMABLE ITEMS	460	-	-	500	200	200	200
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SOCIAL STUDIES</b>			<b>329,383</b>	<b>340,945</b>	<b>334,202</b>	<b>322,078</b>	<b>322,078</b>	<b>322,078</b>
<b>SCIENCE</b>								
1001121182120000	LICENSED SALARIES	111	149,099	158,972	165,238	168,543	168,543	168,543
	PERS IAP	212	8,949	9,538	9,914	10,113	10,113	10,113
	PERS UAL	213	13,155	14,573	14,293	14,747	14,747	14,747
	OPSRP PENSION	214	18,928	20,174	17,829	18,186	18,186	18,186
	SOCIAL SECURITY ADMINISTR	220	11,394	12,145	12,641	12,894	12,894	12,894
	WORKERS' COMPENSATION	231	470	302	786	800	800	800
	LICENSED INSURANCE	241	45,000	46,500	50,250	53,250	53,250	53,250
	DEFERRED COMP ER	242	900	900	2,250	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	441	449	449	449
	REPAIRS & MAINTENANCE	322	462	-	-	325	325	325
	POSTAGE	353	-	35	-	-	-	-
	SUPPLIES AND MATERIALS	410	382	58	1,200	1,200	1,200	1,200
	NON-CONSUMABLE ITEMS	460	-	100	300	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SCIENCE</b>			<b>248,739</b>	<b>263,298</b>	<b>275,142</b>	<b>282,757</b>	<b>282,757</b>	<b>282,757</b>
<b>THE ARTS</b>								
1001121182130000	LICENSED SALARIES	111	44,437	15,819	54,853	52,046	52,046	52,046
	PERS IAP	212	2,673	949	3,291	3,123	3,123	3,123
	PERS UAL	213	3,929	1,395	4,745	4,554	4,554	4,554
	OPSRP PENSION	214	5,653	2,007	5,919	5,616	5,616	5,616
	SOCIAL SECURITY ADMINISTR	220	3,415	1,421	4,196	3,982	3,982	3,982
	WORKERS' COMPENSATION	231	143	31	264	251	251	251
	LICENSED INSURANCE	241	18,000	5,778	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	146	138	138	138
	REPAIRS & MAINTENANCE	322	1,347	-	1,500	1,400	1,400	1,400

## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	FUEL	326	0	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	10	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	75	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,542	-	500	300	300	300
	NON-CONSUMABLE ITEMS	460	219	-	1,000	600	600	600
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH</b>			<b>81,444</b>	<b>27,401</b>	<b>96,514</b>	<b>94,210</b>	<b>94,210</b>	<b>94,210</b>
<b>EXTRACURRICULAR - THE ARTS</b>								
<b>INSTRUMENTAL MUSIC</b>								
1001121182131000	ADDITIONAL SALARY	130	1,866	-	1,941	1,980	1,980	1,980
	PERS IAP	212	108	-	116	119	119	119
	PERS UAL	213	159	-	168	173	173	173
	OPSRP PENSION	214	229	-	209	214	214	214
	SOCIAL SECURITY ADMINISTR	220	138	-	148	151	151	151
	WORKERS' COMPENSATION	231	6	-	11	11	11	11
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	5	5	5	5
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH</b>			<b>2,506</b>	<b>-</b>	<b>2,598</b>	<b>2,653</b>	<b>2,653</b>	<b>2,653</b>
<b>EXTRACURRICULAR - THE ARTS</b>								
<b>CHOIR</b>								
1001121182132000	ADDITIONAL SALARY	130	1,212	-	1,849	1,886	1,886	1,886
	PERS IAP	212	70	-	111	113	113	113
	PERS UAL	213	103	-	160	165	165	165
	OPSRP PENSION	214	149	-	200	203	203	203
	SOCIAL SECURITY ADMINISTR	220	90	-	141	144	144	144
	WORKERS' COMPENSATION	231	4	-	10	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	5	6	6	6
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH</b>			<b>1,627</b>	<b>-</b>	<b>2,476</b>	<b>2,527</b>	<b>2,527</b>	<b>2,527</b>
<b>EXTRACURRICULAR - THE ARTS</b>								
<b>MATHEMATICS</b>								
1001121182180000	LICENSED SALARIES	111	124,307	126,334	155,353	151,836	151,836	151,836
	PERS PENSION	211	-	-	1,523	-	-	-
	PERS IAP	212	7,458	7,580	9,321	9,110	9,110	9,110
	PERS UAL	213	10,964	11,798	13,438	13,286	13,286	13,286
	OPSRP PENSION	214	15,775	16,032	15,580	16,383	16,383	16,383
	SOCIAL SECURITY ADMINISTR	220	9,532	9,689	11,884	11,615	11,615	11,615
	WORKERS' COMPENSATION	231	398	241	743	725	725	725
	LICENSED INSURANCE	241	45,000	46,418	53,265	53,250	53,250	53,250



## FERN RIDGE SCHOOL DISTRICT 28J

### GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	DEFERRED COMP ER	242	-	-	2,385	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	415	405	405	405
	SUPPLIES AND MATERIALS	410	251	-	600	450	450	450
	NON-CONSUMABLE ITEMS	460	-	118	500	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMATICS</b>			<b>213,685</b>	<b>218,209</b>	<b>265,007</b>	<b>259,310</b>	<b>259,310</b>	<b>259,310</b>
<b>HEALTH EDUCATION</b>								
1001121182190000	OTHER INST, PROF & TECH	319	-	-	200	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH EDUCATION</b>			<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PHYSICAL EDUCATION</b>								
1001121182200000	LICENSED SALARIES	111	130,845	117,774	122,440	91,886	91,886	91,886
	PERS PENSION	211	23,739	13,137	17,019	7,088	7,088	7,088
	PERS IAP	212	7,852	5,706	7,346	5,513	5,513	5,513
	PERS UAL	213	11,543	10,956	10,591	8,040	8,040	8,040
	OPSRP PENSION	214	-	2,878	-	4,412	4,412	4,412
	SOCIAL SECURITY ADMINISTR	220	10,036	8,999	9,367	7,029	7,029	7,029
	WORKERS' COMPENSATION	231	421	226	584	446	446	446
	LICENSED INSURANCE	241	36,000	38,700	40,200	42,600	42,600	42,600
	DEFERRED COMP ER	242	900	900	1,800	1,800	1,800	1,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	327	247	247	247
	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	445	928	800	800	800	800
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - PHYSICAL EDUCATION</b>			<b>221,780</b>	<b>200,203</b>	<b>210,674</b>	<b>170,061</b>	<b>170,061</b>	<b>170,061</b>
<b>MIDDLE SCHOOL LEADERSHIP</b>								
1001121182257000	ADDITIONAL SALARY	130	1,538	1,485	-	-	-	-
	PERS IAP	212	89	84	-	-	-	-
	PERS UAL	213	131	130	-	-	-	-
	OPSRP PENSION	214	188	177	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	113	101	-	-	-	-
	WORKERS' COMPENSATION	231	5	3	-	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - LEADERSHIP</b>			<b>2,063</b>	<b>1,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

		2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
		<b>OTHER PROGRAMS</b>					
1001121182290000	SUPPLIES AND MATERIALS	410	22	-	1,200	1,000	1,000
	NON-CONSUMABLES	460	63	81	-	-	-
<b>TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PROGRAMS</b>			<b>85</b>	<b>81</b>	<b>1,200</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL</b>			<b>1,955,129</b>	<b>1,946,806</b>	<b>2,319,423</b>	<b>2,300,156</b>	<b>2,300,156</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 426 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, and music.

#### 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>2019/2020 Actual</i>	<i>2020/2021 Actual</i>	<i>2021/2022 Adopted</i>	<i>2022/2023 Adopted</i>
Salaries	1,568,796	1,496,318	1,633,837	1,636,231
Associated Payroll Costs	1,101,154	1,018,141	1,136,725	1,154,043
Purchased Services	156,819	133,834	210,837	236,049
Supplies and Materials	20,625	20,466	37,409	36,710
Other Objects	1,959	1,868	1,400	1,400
Transfers	195,000	195,000	195,000	230,000

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

- RIF (.0625) FTE Classified IA (8-7.5)

**Total GF FTE Change: (.0625)**

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

<b>TOTAL EXPENDITURES</b>	<b>3,044,354</b>	<b>2,865,627</b>	<b>3,215,208</b>	<b>3,294,433</b>
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**FERN RIDGE SCHOOL DISTRICT 28J**  
**GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL**

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>HIGH SCHOOL PROGRAMS</b>								
<b>REQUIREMENTS</b>								
1001131616000000	CLASSIFIED SALARIES	112	21,087	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	35,542	23,149	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	1,551	1,250	-	-	-	-
	ADDITIONAL SALARY	130	1,476	23	-	-	-	-
	PERS PENSION	211	6,455	3,937	-	-	-	-
	PERS IAP	212	1,354	13	-	-	-	-
	PERS UAL	213	5,427	2,338	-	-	-	-
	OPSRP PENSION	214	92	51	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	4,550	1,879	-	-	-	-
	WORKERS' COMPENSATION	231	194	50	-	-	-	-
	CLASSIFIED INSURANCE	245	17,100	-	-	-	-	-
	POSTAGE	353	632	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,354	-	-	-	-	-
	COMPUTER SOFTWARE	470	50	-	-	-	-	-
	DUES & FEES	640	91	-	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>96,953</b>	<b>32,691</b>	-	-	-	-
<b>LEADERSHIP</b>								
1001132616000000	ADDITIONAL SALARY	130	5,094	3,497	4,372	4,459	4,459	4,459
	PERS IAP	212	295	210	262	268	268	268
	PERS UAL	213	434	316	378	390	390	390
	OPSRP PENSION	214	624	444	472	481	481	481
	SOCIAL SECURITY ADMINISTR	220	373	262	334	341	341	341
	WORKERS' COMPENSATION	231	15	7	22	22	22	22
	PAID FAMILY MEDICAL LEAVE INS.	243	-	-	12	12	12	12
<b>TOTAL EXTRA CURRICULAR HIGH SCHOOL</b>			<b>6,835</b>	<b>4,736</b>	<b>5,852</b>	<b>5,973</b>	<b>5,973</b>	<b>5,973</b>
<b>ALTERNATIVE EDUCATION</b>								
1001280616000000	TUITION PRIVATE SCHOOLS	373	8,146	7,774	10,000	8,146	8,146	8,146
<b>TOTAL ALTERNATIVE EDUCATION</b>			<b>8,146</b>	<b>7,774</b>	<b>10,000</b>	<b>8,146</b>	<b>8,146</b>	<b>8,146</b>

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

		2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
		Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>DISTRICT ALTERNATIVE EDUCATION</b>							
1001283616000000	CLASSIFIED SALARIES	112	-	13,768	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	52	-	-	-
	PERS IAP	212	-	826	-	-	-
	PERS UAL	213	-	1,219	-	-	-
	OPSRP PENSION	214	-	1,747	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	1,060	-	-	-
	WORKERS' COMPENSATION	231	-	30	-	-	-
	CLASSIFIED INSURANCE	245	-	10,325	-	-	-
	POSTAGE	353	-	12	-	-	-
	SUPPLIES AND MATERIALS	410	-	38	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE EDUCATION</b>			-	<b>29,077</b>	-	-	-
<b>ESL</b>							
1001291616000000	POSTAGE	353	-	3	-	-	-
	TRAVEL	340	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	35	200	200	200
	NON-CONSUMABLE ITEMS	460	-	-	-	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			-	<b>38</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>ATTENDANCE AND SOCIAL WORK SERVICES</b>							
1002110616000000	OTHER NON-INSTR PROF TECH	389	-	-	150	150	150
<b>TOTAL ATTENDANCE AND SOCIAL WORK SERVICES</b>			-	-	<b>150</b>	<b>150</b>	<b>150</b>
<b>GUIDANCE SERVICES</b>							
1002120616000000	LICENSED SALARIES	111	46,080	50,358	53,529	56,620	56,620
	ADDITIONAL SALARY	130	1,510	1,590	1,753	1,788	1,788
	PERS IAP	212	2,855	3,117	3,317	3,504	3,504
	PERS UAL	213	4,197	4,832	4,782	5,110	5,110
	OPSRP PENSION	214	6,039	6,592	5,965	6,302	6,302
	SOCIAL SECURITY ADMINISTR	220	3,649	3,983	4,229	4,468	4,468
	WORKERS' COMPENSATION	231	153	101	266	281	281
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	148	157	157
	REIMBURSABLE STUDENT TRAN	331	-	-	100	100	100

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	POSTAGE	353	-	-	300	300	300	300
	PRINTING AND BINDING	355	504	126	800	800	800	800
	SUPPLIES AND MATERIALS	410	893	1,133	800	800	800	800
<b>TOTAL GUIDANCE SERVICES</b>			<b>83,882</b>	<b>90,433</b>	<b>96,989</b>	<b>102,430</b>	<b>102,430</b>	<b>102,430</b>
<b>HEALTH SERVICES</b>								
1002130616000000	SUPPLIES AND MATERIALS	410	211	-	200	200	200	200
<b>TOTAL HEALTH SERVICES</b>			<b>211</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>EDUCATIONAL MEDIA SERVICE</b>								
1002220616000000	CLASSIFIED SALARIES	112	21,770	10,621	25,870	24,515	24,515	24,515
	SUBSTITUTES-CLASSIFIED	122	477	-	1,157	1,193	1,193	1,193
	PERS PENSION	211	-	-	161	166	166	166
	PERS IAP	212	1,280	583	1,497	1,451	1,451	1,451
	PERS UAL	213	1,962	1,068	2,338	2,249	2,249	2,249
	OPSRP PENSION	214	2,707	1,234	2,692	2,609	2,609	2,609
	SOCIAL SECURITY ADMINISTR	220	1,706	814	2,068	1,967	1,967	1,967
	WORKERS' COMPENSATION	231	77	21	135	132	132	132
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	70	67	67	67
	CLASSIFIED INSURANCE	245	17,100	7,290	18,900	20,220	20,220	20,220
	SUPPLIES AND MATERIALS	410	390	787	900	900	900	900
	LIBRARY BOOKS	430	1,216	937	1,400	1,400	1,400	1,400
	PERIODICALS	440	34	34	50	50	50	50
	NON-CONSUMABLE ITEMS	460	75	133	50	50	50	50
	COMPUTER SOFTWARE	470	595	613	500	500	500	500
	DUES & FEES	640	35	381	-	-	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICE</b>			<b>49,425</b>	<b>24,515</b>	<b>57,788</b>	<b>57,469</b>	<b>57,469</b>	<b>57,469</b>
<b>ASSESSMENT AND TESTING</b>								
1002230616000000	SUPPLIES AND MATERIALS	410	-	-	400	400	400	400
<b>TOTAL ASSESSMENT AND TESTING</b>			<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>								
1002240616000000	SUBSTITUTES-LICENSED	121	94	-	-	-	-	-
	PERS UAL	213	8	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	7	-	-	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	INST PROGRAM IMP SERVICES	312	-	-	2,742	2,750	2,750	2,750
	TRAVEL	340	101	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>211</b>	<b>-</b>	<b>2,742</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>
<b>OFFICE OF THE PRINCIPAL SERVICES</b>								
1002410616000000	CLASSIFIED SALARIES	112	91,908	97,144	101,992	103,406	103,406	103,406
	ADMINISTRATORS	113	211,206	225,449	204,843	207,272	207,272	207,272
	SUBSTITUTES-LICENSED	121	188	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	168	-	1,883	1,940	1,940	1,940
	ADDITIONAL SALARY	130	1,198	422	-	-	-	-
	PERS PENSION	211	24,208	25,659	25,143	26,596	26,596	26,596
	PERS IAP	212	18,099	19,249	18,292	18,614	18,614	18,614
	PERS UAL	213	26,810	29,252	26,704	27,354	27,354	27,354
	OPSRP PENSION	214	21,359	22,760	13,581	13,038	13,038	13,038
	SOCIAL SECURITY ADMINISTR	220	23,123	24,529	23,617	23,915	23,915	23,915
	WORKERS' COMPENSATION	231	953	618	1,459	1,482	1,482	1,482
	LICENSED INSURANCE	241	17,007	19,649	-	-	-	-
	DEFERRED COMP ER	242	2,250	3,621	4,800	4,200	4,200	4,200
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	808	834	834	834
	CLASSIFIED INSURANCE	245	51,250	52,950	56,700	60,660	60,660	60,660
	ADMIN INSURANCE	249	27,429	26,193	41,640	44,943	44,943	44,943
	PROPERTY SERVICES	320	149	149	160	160	160	160
	RENTALS	324	8,837	6,536	10,000	10,000	10,000	10,000
	TRAVEL	340	-	-	800	-	-	-
	POSTAGE	353	2,207	1,558	2,700	2,200	2,200	2,200
	PRINTING AND BINDING	355	689	-	800	800	800	800
	OTHER NON-INSTR PROF TECH	389	-	-	600	600	600	600
	SUPPLIES AND MATERIALS	410	1,327	2,288	5,335	4,500	4,500	4,500
	NON-CONSUMABLE ITEMS	460	206	471	800	800	800	800
	DUES & FEES	640	1,488	1,488	1,200	1,200	1,200	1,200
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES</b>			<b>532,056</b>	<b>559,985</b>	<b>543,857</b>	<b>554,514</b>	<b>554,514</b>	<b>554,514</b>
<b>OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>								
1002490616000000	SUPPLIES AND MATERIALS	410	1,219	2,220	2,490	2,260	2,260	2,260
<b>TOTAL OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>			<b>1,219</b>	<b>2,220</b>	<b>2,490</b>	<b>2,260</b>	<b>2,260</b>	<b>2,260</b>



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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>CARE AND UPKEEP OF BUILDING SERVICES</b>								
1002542616000000	ELECTRICITY	325	75,814	67,041	94,101	96,101	96,101	96,101
	FUEL	326	55,684	46,817	76,077	106,077	106,077	106,077
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SRVCS</b>			<b>131,498</b>	<b>113,858</b>	<b>170,178</b>	<b>202,178</b>	<b>202,178</b>	<b>202,178</b>
<b>TECHNOLOGY SERVICES</b>								
1002660616000000	TELEPHONE	351	2,535	2,861	3,805	3,805	3,805	3,805
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>2,535</b>	<b>2,861</b>	<b>3,805</b>	<b>3,805</b>	<b>3,805</b>	<b>3,805</b>
<b>TOTAL REQUIREMENTS: 000 - NO SUBJECT</b>			<b>912,969</b>	<b>868,187</b>	<b>894,651</b>	<b>940,475</b>	<b>940,475</b>	<b>940,475</b>
<b>YTP</b>								
1001131616012000	CLASSIFIED SALARIES	112	10,437	10,827	11,720	12,073	12,073	12,073
	PERS PENSION	211	1,893	1,964	1,629	1,678	1,678	1,678
	PERS IAP	212	626	650	703	724	724	724
	PERS UAL	213	921	973	1,014	1,056	1,056	1,056
	SOCIAL SECURITY ADMINISTR	220	731	725	897	924	924	924
	WORKERS' COMPENSATION	231	35	23	57	58	58	58
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	29	33	33	33
	CLASSIFIED INSURANCE	245	5,700	5,874	6,300	6,740	6,740	6,740
	PROF & IMP COSTS NON-INST	318	-	-	256	200	200	200
	TRAVEL	340	559	480	591	500	500	500
	SUPPLIES AND MATERIALS	410	-	98	134	150	150	150
<b>TOTAL HIGH SCHOOL PROGRAMS - YOUTH TRANSITION PROGRAM</b>			<b>20,902</b>	<b>21,613</b>	<b>23,330</b>	<b>24,136</b>	<b>24,136</b>	<b>24,136</b>
<b>GENERAL CLASSROOM INSTRUCTION</b>								
1001131616050000	CLASSIFIED SALARIES	112	16,700	165	42,381	20,555	20,555	20,555
	SUBSTITUTES-LICENSED	121	-	-	41,506	42,336	42,336	42,336
	ADDITIONAL SALARY	130	75	-	3,000	3,000	3,000	3,000
	PERS PENSION	211	14	-	9,403	6,302	6,302	6,302
	PERS IAP	212	968	-	2,680	1,356	1,356	1,356
	PERS UAL	213	1,480	15	7,516	5,765	5,765	5,765
	OPSRP PENSION	214	2,037	-	1,999	2,114	2,114	2,114
	SOCIAL SECURITY ADMINISTR	220	1,195	13	6,647	5,041	5,041	5,041
	WORKERS' COMPENSATION	231	58	-	428	325	325	325
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	226	177	177	177

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	CLASSIFIED INSURANCE	245	17,100	-	37,800	20,220	20,220	20,220
	SUPPLIES AND MATERIALS	410	2,582	-	4,200	3,500	3,500	3,500
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
<b>TOTAL HIGH SCHOOL PROGRAMS - GENERAL CLASSROOM INSTRUCTION</b>			<b>42,208</b>	<b>192</b>	<b>157,886</b>	<b>110,791</b>	<b>110,791</b>	<b>110,791</b>
<b>ENGLISH</b>								
1001131616100000	LICENSED SALARIES	111	155,870	153,162	158,260	166,678	166,678	166,678
	PERS PENSION	211	18,953	12,724	9,994	10,194	10,194	10,194
	PERS IAP	212	8,569	8,982	9,496	10,001	10,001	10,001
	PERS UAL	213	13,748	14,248	13,689	14,584	14,584	14,584
	OPSRP PENSION	214	4,865	10,743	9,318	10,072	10,072	10,072
	SOCIAL SECURITY ADMINISTR	220	11,870	11,745	12,107	12,751	12,751	12,751
	WORKERS' COMPENSATION	231	482	299	762	800	800	800
	LICENSED INSURANCE	241	52,500	55,800	60,300	63,900	63,900	63,900
	DEFERRED COMP ER	242	600	900	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	423	444	444	444
	SUPPLIES AND MATERIALS	410	251	162	750	600	600	600
	TEXTBOOKS	420	-	132	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS - ENGLISH</b>			<b>267,709</b>	<b>268,897</b>	<b>277,799</b>	<b>292,724</b>	<b>292,724</b>	<b>292,724</b>
<b>SOCIAL STUDIES</b>								
1001131616110000	LICENSED SALARIES	111	179,833	140,312	176,767	183,695	183,695	183,695
	PERS PENSION	211	22,604	12,522	15,968	16,759	16,759	16,759
	PERS IAP	212	10,804	7,173	10,606	11,022	11,022	11,022
	PERS UAL	213	15,881	12,687	15,290	16,073	16,073	16,073
	OPSRP PENSION	214	7,037	6,412	6,678	6,811	6,811	6,811
	SOCIAL SECURITY ADMINISTR	220	13,807	10,759	13,523	14,053	14,053	14,053
	WORKERS' COMPENSATION	231	566	272	843	874	874	874
	LICENSED INSURANCE	241	54,000	47,959	56,958	60,359	60,359	60,359
	DEFERRED COMP ER	242	1,800	900	2,550	2,550	2,550	2,550
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	472	490	490	490
	TRAVEL	340	-	-	1,000	-	-	-
	SUPPLIES AND MATERIALS	410	44	-	300	300	300	300
	NON-CONSUMABLE ITEMS	460	100	-	100	100	100	100
<b>TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES</b>			<b>306,477</b>	<b>238,996</b>	<b>301,055</b>	<b>313,086</b>	<b>313,086</b>	<b>313,086</b>

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>SCIENCE</b>								
1001131616120000	LICENSED SALARIES	111	186,729	204,061	214,238	222,385	222,385	222,385
	PERS PENSION	211	11,647	12,724	9,994	10,194	10,194	10,194
	PERS IAP	212	11,205	12,244	12,854	13,343	13,343	13,343
	PERS UAL	213	16,471	18,983	18,532	19,459	19,459	19,459
	OPSRP PENSION	214	15,551	16,994	15,358	16,082	16,082	16,082
	SOCIAL SECURITY ADMINISTR	220	14,293	15,381	16,389	17,012	17,012	17,012
	WORKERS' COMPENSATION	231	588	387	1,014	1,051	1,051	1,051
	LICENSED INSURANCE	241	54,000	55,800	60,300	63,900	63,900	63,900
	DEFERRED COMP ER	242	1,800	1,800	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	572	594	594	594
	REPAIRS & MAINTENANCE	322	-	477	400	400	400	400
	SUPPLIES AND MATERIALS	410	1,829	676	3,500	2,500	2,500	2,500
	PERIODICALS	440	-	35	-	-	-	-
	NON-CONSUMABLE ITEMS	460	363	2,690	1,000	1,000	1,000	1,000
	COMPUTER SOFTWARE	470	-	-	-	1,000	1,000	1,000
<b>TOTAL HIGH SCHOOL PROGRAMS - SCIENCE</b>			<b>314,476</b>	<b>342,252</b>	<b>356,851</b>	<b>371,620</b>	<b>371,620</b>	<b>371,620</b>
<b>THE ARTS</b>								
1001131616130000	LICENSED SALARIES	111	66,561	70,144	71,898	73,336	73,336	73,336
	PERS IAP	212	3,997	4,209	4,314	4,400	4,400	4,400
	PERS UAL	213	5,875	6,525	6,219	6,417	6,417	6,417
	OPSRP PENSION	214	8,453	8,901	7,758	7,913	7,913	7,913
	SOCIAL SECURITY ADMINISTR	220	4,906	5,109	5,500	5,610	5,610	5,610
	WORKERS' COMPENSATION	231	208	133	341	347	347	347
	LICENSED INSURANCE	241	20,345	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	192	196	196	196
	SUPPLIES AND MATERIALS	410	815	1,029	1,100	1,100	1,100	1,100
	PERIODICALS	440	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
<b>TOTAL HIGH SCHOOL PROGRAMS - THE ARTS</b>			<b>111,161</b>	<b>114,650</b>	<b>118,622</b>	<b>121,819</b>	<b>121,819</b>	<b>121,819</b>
<b>INSTRUMENTAL MUSIC</b>								
1001131616131000	LICENSED SALARIES	111	15,580	10,191	13,713	16,779	16,779	16,779
	ADDITIONAL SALARY	130	2,764	-	1,458	1,487	1,487	1,487

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	1,073	316	910	1,096	1,096	1,096
	PERS UAL	213	1,617	915	1,312	1,598	1,598	1,598
	OPSRP PENSION	214	2,270	669	1,637	1,970	1,970	1,970
	SOCIAL SECURITY ADMINISTR	220	1,364	850	1,161	1,398	1,398	1,398
	WORKERS' COMPENSATION	231	57	20	74	89	89	89
	LICENSED INSURANCE	241	9,000	1,926	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	450	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	41	49	49	49
	OTHER INST, PROF & TECH	319	-	-	100	100	100	100
	REPAIRS & MAINTENANCE	322	285	-	500	500	500	500
	FUEL	326	-	-	200	-	-	-
	REIMBURSABLE STUDENT TRAN	331	-	-	1,200	-	-	-
	SUPPLIES AND MATERIALS	410	276	-	650	1,500	1,500	1,500
	NON-CONSUMABLE ITEMS	460	63	-	400	400	400	400
<b>TOTAL HIGH SCHOOL PROGRAMS - INSTRUMENTAL MUSIC</b>			<b>34,800</b>	<b>14,888</b>	<b>33,406</b>	<b>38,066</b>	<b>38,066</b>	<b>38,066</b>
<b>CHOIR</b>								
1001131616132000	LICENSED SALARIES	111	15,580	4,918	13,713	16,779	16,779	16,779
	ADDITIONAL SALARY	130	1,726	-	2,431	2,480	2,480	2,480
	PERS IAP	212	1,023	-	969	1,156	1,156	1,156
	PERS UAL	213	1,528	450	1,396	1,685	1,685	1,685
	OPSRP PENSION	214	2,163	-	1,742	2,078	2,078	2,078
	SOCIAL SECURITY ADMINISTR	220	1,288	376	1,235	1,474	1,474	1,474
	WORKERS' COMPENSATION	231	54	9	79	93	93	93
	LICENSED INSURANCE	241	9,000	-	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	450	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	43	51	51	51
	OTHER INST, PROF & TECH	319	175	-	150	150	150	150
	REPAIRS & MAINTENANCE	322	-	-	210	210	210	210
	FUEL	326	12	-	120	-	-	-
	REIMBURSABLE STUDENT TRAN	331	65	-	100	-	-	-
	TRAVEL	340	-	-	700	-	-	-
	OTHER NON-INSTR PROF TECH	389	425	-	600	600	600	600
	SUPPLIES AND MATERIALS	410	101	-	450	500	500	500
	NON-CONSUMABLE ITEMS	460	78	-	200	200	200	200
	DUES & FEES	640	345	-	200	200	200	200

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>TOTAL HIGH SCHOOL PROGRAMS - CHOIR</b>			<b>34,014</b>	<b>5,754</b>	<b>34,388</b>	<b>38,756</b>	<b>38,756</b>	<b>38,756</b>
<b>DRAMA</b>								
1001131616135000	ADDITIONAL SALARY	130	-	-	-	777	777	777
	PERS IAP	212	-	-	-	47	47	47
	PERS UAL	213	-	-	-	68	68	68
	OPSRP PENSION	214	-	-	-	84	84	84
	SOCIAL SECURITY ADMINISTR	220	-	-	-	59	59	59
	WORKERS' COMPENSATION	231	-	-	-	5	5	5
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	2	2	2
<b>TOTAL HIGH SCHOOL PROGRAMS - DRAMA</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>1,042</b>	<b>1,042</b>	<b>1,042</b>
<b>FOOD AND NUTRITION</b>								
1001131616150000	SUPPLIES AND MATERIALS	410	1,000	-	1,000	1,000	1,000	1,000
<b>TOTAL HIGH SCHOOL PROGRAMS - FOOD AND NUTRITION</b>			<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>MATHEMATICS</b>								
1001131616180000	LICENSED SALARIES	111	198,356	180,023	189,107	194,556	194,556	194,556
	PERS PENSION	211	12,485	-	-	-	-	-
	PERS IAP	212	11,908	9,556	11,346	11,673	11,673	11,673
	PERS UAL	213	17,504	16,535	16,358	17,024	17,024	17,024
	OPSRP PENSION	214	16,451	20,211	22,713	23,347	23,347	23,347
	SOCIAL SECURITY ADMINISTR	220	15,200	13,786	14,467	14,883	14,883	14,883
	WORKERS' COMPENSATION	231	623	345	901	926	926	926
	LICENSED INSURANCE	241	54,000	57,137	60,300	63,900	63,900	63,900
	DEFERRED COMP ER	242	2,700	1,796	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	505	520	520	520
	SUPPLIES AND MATERIALS	410	43	231	500	200	200	200
	NON-CONSUMABLE ITEMS	460	-	177	100	100	100	100
	COMPUTER SOFTWARE	470	-	175	-	200	200	200
<b>TOTAL HIGH SCHOOL PROGRAMS - MATHEMATICS</b>			<b>329,269</b>	<b>299,972</b>	<b>318,997</b>	<b>330,029</b>	<b>330,029</b>	<b>330,029</b>
<b>HEALTH EDUCATION</b>								
1001131616190000	LICENSED SALARIES	111	40,195	42,799	45,489	27,261	27,261	27,261
	PERS PENSION	211	6,758	-	-	-	-	-
	PERS IAP	212	825	1,284	2,729	1,636	1,636	1,636

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	3,545	3,981	3,935	2,385	2,385	2,385
	OPSRP PENSION	214	-	2,716	4,908	2,941	2,941	2,941
	SOCIAL SECURITY ADMINISTR	220	3,082	3,090	3,480	2,085	2,085	2,085
	WORKERS' COMPENSATION	231	121	81	216	134	134	134
	LICENSED INSURANCE	241	12,001	13,401	13,400	14,200	14,200	14,200
	DEFERRED COMP ER	242	150	-	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	121	74	74	74
	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	309	-	300	200	200	200
<b>TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION</b>			<b>66,985</b>	<b>67,352</b>	<b>75,378</b>	<b>51,716</b>	<b>51,716</b>	<b>51,716</b>
<b>PHYSICAL EDUCATION</b>								
1001131616200000	LICENSED SALARIES	111	59,688	65,227	69,333	73,336	73,336	73,336
	PERS IAP	212	3,581	3,914	4,160	4,400	4,400	4,400
	PERS UAL	213	5,264	5,879	5,997	6,417	6,417	6,417
	OPSRP PENSION	214	7,574	8,277	7,481	7,913	7,913	7,913
	SOCIAL SECURITY ADMINISTR	220	4,577	4,911	5,304	5,610	5,610	5,610
	WORKERS' COMPENSATION	231	188	124	329	347	347	347
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	185	196	196	196
	SUPPLIES AND MATERIALS	410	143	20	500	500	500	500
	NON-CONSUMABLE ITEMS	460	1,113	1,603	1,100	1,100	1,100	1,100
			<b>101,030</b>	<b>109,455</b>	<b>115,389</b>	<b>122,019</b>	<b>122,019</b>	<b>122,019</b>
<b>TOTAL HIGH SCHOOL PROGRAMS - PHYSICAL EDUCATION</b>								
<b>SECOND LANGUAGE</b>								
1001131616210000	LICENSED SALARIES	111	134,225	141,449	144,985	147,885	147,885	147,885
	PERS PENSION	211	24,348	25,659	20,153	20,556	20,556	20,556
	PERS IAP	212	8,053	8,487	8,699	8,873	8,873	8,873
	PERS UAL	213	11,839	12,925	12,541	12,940	12,940	12,940
	SOCIAL SECURITY ADMINISTR	220	10,294	10,847	11,091	11,313	11,313	11,313
	WORKERS' COMPENSATION	231	421	268	686	698	698	698
	LICENSED INSURANCE	241	36,000	37,200	40,200	42,600	42,600	42,600
	DEFERRED COMP ER	242	900	900	1,800	1,800	1,800	1,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	387	396	396	396
	SUPPLIES AND MATERIALS	410	118	-	500	500	500	500

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100	100
<b>TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE</b>			<b>226,198</b>	<b>237,735</b>	<b>241,142</b>	<b>247,661</b>	<b>247,661</b>	<b>247,661</b>
<b>ATHLETICS</b>								
1005200616230000	FUND MODIFICATIONS	710	195,000	195,000	195,000	230,000	230,000	230,000
<b>TOTAL TRANSFERS OF FUNDS</b>			<b>195,000</b>	<b>195,000</b>	<b>195,000</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>
<b>YEARBOOK</b>								
1001131616255000	ADDITIONAL SALARY	130	-	-	1,677	1,711	1,711	1,711
	PERS IAP	212	-	-	101	103	103	103
	PERS UAL	213	-	-	145	150	150	150
	OPSRP PENSION	214	-	-	181	185	185	185
	SOCIAL SECURITY ADMINISTR	220	-	-	128	131	131	131
	WORKERS' COMPENSATION	231	-	-	10	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4	3	3	3
	OTHER NON-INSTR PROF TECH	389	-	-	900	900	900	900
	SUPPLIES AND MATERIALS	410	-	-	50	50	50	50
	NON-CONSUMABLE ITEMS	460	-	-	150	150	150	150
<b>TOTAL HIGH SCHOOL PROGRAMS - YEARBOOK</b>			-	-	<b>3,346</b>	<b>3,393</b>	<b>3,393</b>	<b>3,393</b>
<b>TECHNOLOGY</b>								
1001131616260000	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	-	-	800	800	800	800
	COMPUTER HARDWARE	480	-	-	800	800	800	800
<b>TOTAL HIGH SCHOOL PROGRAMS - TECHNOLOGY</b>			-	-	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>OTHER PROGRAMS</b>								
1001131616290000	LICENSED SALARIES	111	20,670	21,397	35,085	26,218	26,218	26,218
	ADDITIONAL SALARY	130	1,348	-	-	-	-	-
	PERS PENSION	211	3,623	-	-	-	-	-
	PERS IAP	212	528	642	2,105	1,573	1,573	1,573
	PERS UAL	213	1,942	1,990	3,035	2,294	2,294	2,294
	OPSRP PENSION	214	73	1,358	3,786	2,829	2,829	2,829
	SOCIAL SECURITY ADMINISTR	220	1,688	1,545	2,684	2,006	2,006	2,006
	WORKERS' COMPENSATION	231	66	41	166	126	126	126

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	5,999	6,699	10,042	10,641	10,641	10,641
	DEFERRED COMP ER	242	75	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	94	70	70	70
<b>TOTAL HIGH SCHOOL PROGRAMS - OTHER PROGRAMS</b>			<b>36,013</b>	<b>33,671</b>	<b>57,447</b>	<b>46,207</b>	<b>46,207</b>	<b>46,207</b>
<b>ARTS &amp; COMMUNICATION (JOURNALISM)</b>								
1001131616510000	ADDITIONAL SALARY	130	-	-	1,677	1,711	1,711	1,711
	PERS IAP	212	-	-	101	103	103	103
	PERS UAL	213	-	-	145	150	150	150
	OPSRP PENSION	214	-	-	181	185	185	185
	SOCIAL SECURITY ADMINISTR	220	-	-	128	131	131	131
	WORKERS' COMPENSATION	231	-	-	10	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4	3	3	3
	SUPPLIES AND MATERIALS	410	-	-	-	500	500	500
	NON-CONSUMABLE ITMES	460	-	-	-	500	500	500
<b>TOTAL HIGH SCHOOL PROGRAMS - ARTS &amp; COMMUNICATION (JOURNALISM)</b>			-	-	<b>2,246</b>	<b>3,293</b>	<b>3,293</b>	<b>3,293</b>
<b>INDUSTRIAL &amp; ENGINEERING SYSTEMS</b>								
1001131616550000	LICENSED SALARIES	111	23,077	24,320	-	-	-	-
	SUBSTITUTES-LICENSED	121	31	-	-	-	-	-
	PERS IAP	212	1,385	1,459	-	-	-	-
	PERS UAL	213	2,048	2,184	-	-	-	-
	OPSRP PENSION	214	2,929	3,086	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,778	1,865	-	-	-	-
	WORKERS' COMPENSATION	231	75	48	-	-	-	-
	LICENSED INSURANCE	241	8,991	9,300	-	-	-	-
	REPAIRS & MAINTENANCE	322	-	-	500	500	500	500
	REIMBURSABLE STUDENT TRAN	331	-	-	175	-	-	-
	SUPPLIES AND MATERIALS	410	3,829	1,817	4,000	3,500	3,500	3,500
	NON-CONSUMABLE ITEMS	460	-	2,934	800	800	800	800
<b>TOTAL HIGH SCHOOL PROGRAMS -INDUSTRIAL &amp; ENGINEERING SYSTEMS</b>			<b>44,143</b>	<b>47,013</b>	<b>5,475</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>
<b>TOTAL REQUIREMENTS - ELMIRA HIGH SCHOOL</b>			<b>3,044,354</b>	<b>2,865,627</b>	<b>3,215,208</b>	<b>3,294,433</b>	<b>3,294,433</b>	<b>3,294,433</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 2022-2023 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$150,000 to the Textbook Fund, \$150,000 to the Technology Fund, \$400,000 to the District Maintenance Fund and \$550,000 to the District Retirement 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

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Adopted
Transfers	754,914	805,394	763,500	1,258,500
Other Uses of Funds	-	-	1,677,743	1,506,139
<b>TOTAL EXPENDITURES</b>	<b>754,914</b>	<b>805,394</b>	<b>2,441,243</b>	<b>2,764,639</b>

#### Budget/Service Level Changes:

- Set aside \$339,614 in contingency for the possibility of lower enrollment numbers than projected in budget.
- Set aside \$100,000 in Maintenance Reserve for Sewers System Replacement.
- Increase the typical annual transfer amount to the Early Retirement Fund for full funding. Transfers should not be needed in the future.

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TRANSFER OF FUNDS</b>								
1005200900000000	FUND MODIFICATIONS	710	754,914	805,394	763,500	1,258,500	1,258,500	1,258,500
<b>TOTAL TRANSFERS OF FUNDS</b>			<b>754,914</b>	<b>805,394</b>	<b>763,500</b>	<b>1,258,500</b>	<b>1,258,500</b>	<b>1,258,500</b>
<b>OPERATING CONTINGENCY</b>								
1006110900000000	PLANNED RESERVE - NON DESIGNATED	810	-	-	409,869	338,556	338,556	338,556
1006110900000000	PLANNED RESERVE - ODE PAYBACK	812	-	-	-	339,614	339,614	339,614
1006110900000000	PLANNED RESERVE	819	-	-	80,856	-	-	-
<b>TOTAL OPERATING CONTINGENCY</b>			-	-	<b>490,725</b>	<b>678,170</b>	<b>678,170</b>	<b>678,170</b>
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>								
1007000900000000	RESERVED FOR NEXT YEAR	820	-	-	1,187,018	827,969	827,969	827,969
<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>			-	-	<b>1,187,018</b>	<b>827,969</b>	<b>827,969</b>	<b>827,969</b>
<b>TOTAL REQUIREMENTS - NON-OPERATING</b>			<b>754,914</b>	<b>805,394</b>	<b>2,441,243</b>	<b>2,764,639</b>	<b>2,764,639</b>	<b>2,764,639</b>

# **SPECIAL REVENUE FUND**



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

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

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

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

#### ***FOOD SERVICE PROGRAM***

The food service program provides nutritious and affordable meals and promotes nutrition education. The financial goal of the program is 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.

#### ***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.

#### ***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

#### ***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.



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

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

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#### ***FEDERAL & STATE PROGRAMS:***

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

**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.

**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.

**High School Summer Academic:** This fund is to support summer credit earning.

**K-8 Summer Enrichment:** This fund is for enrichment opportunities for students in grades K-8

**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

**Youth Transition Program** – The Youth Transition Program (YTP) is funded by the Oregon Department of Human Resources Vocational Rehabilitation Division and is designed to provide work transition opportunities and job readiness training for minimally disabled students.

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



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

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

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***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, self-regulation.

***Budget/Service Level Changes not listed in GF portion of document:***

***SIA:***

- Reclassified Volunteer Coordinator from Classified to DO Group as Community Liaison
- Add .25 FTE to Community Liaison
- Add .75 FTE District Nurse
- Add PASS IA at Middle School .9375 FTE
- Reclassified .40 FTE Director of K-12 Education

***Total 2.3375 FTE Change***

***ESSER III (CARES):***

- Reclassified (.40) FTE Director of Education to SIA
- Reclassified 1.00 FTE Options Licensed to Unfinished learning/elementary academic support staff
- RFI (.9375) Options IA

***Total (.3375) FTE Change***

***Title I:***

- Reclassified (.50) FTE Administrator to GF (EE/VE split)
- Add .8125 FTE to Classified Title I IA @ VE
- RIF (.0300) FTE Classified IA @ EE (3.99-3.75)
- RIF (.4688) FTE Classified IA @ VE
- RIF (.5000) FTE Classified IA @ EE
- Add .50 FTE Title Teacher (EE/VE split)

***Total (.1863) FTE Change***

***Title IV:***

- RIF (.4688) FTE Classified IA @ FRMS

***Total (.4688) FTE Change***

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>RESOURCE TOTALS FOR FUND 200'S</b>								
R1130 Total	CONSTRUCTION EXCISE TAX		75,987	47,704	50,000	50,000	50,000	50,000
R1411 Total	TRANS FEES FROM INDIVIDUALS		412.67	0	750	750	750	750
R1500 Total	EARNINGS ON INVESTMENTS		61,190	22,644	22,000	20,000	20,000	20,000
R1600 Total	FOOD SERVICE		115,452	3,908	153,045	153,045	153,045	153,045
R1700 Total	EXTRACURRICULAR ACTIVITIE		254,722	99,782	335,059	285,347	285,347	285,347
R1900 Total	OTHER REV LOCAL SOURCES		132,998	94,963	77,154	76,854	76,854	76,854
R3101 Total	UNRESTRICTED GRANT IN AID		775,544	576,956	641,987	631,205	631,205	631,205
R3200 Total	RESTRICTED GRANT IN AID		323,041	1,039,618	1,889,233	1,774,182	1,774,182	1,774,182
R4500 Total	RESTRICTED FR FED GOV/ST		1,293,431	2,340,038	6,845,124	5,256,239	5,256,239	5,256,239
R4700 Total	GRANTS FR FED/INTERMEDIATE		168,978	48,971	166,891	168,314	168,314	168,314
R5200 Total	INTERFUND TRANSFERS		949,914	1,000,394	958,500	1,488,500	1,488,500	1,488,500
R5300 Total	SALE OF FIXED ASSESTS		-	40,000	-	-	-	-
R5400 Total	RESOURCES-BEG. FUND BAL.		3,303,586	3,703,450	3,830,857	3,711,399	3,711,399	3,711,399
<b>RESOURCE TOTALS FOR FUND 200'S Total</b>			<b>7,455,254</b>	<b>9,018,429</b>	<b>14,970,600</b>	<b>13,615,835</b>	<b>13,615,835</b>	<b>13,615,835</b>

<b>FOOD SERVICE</b>								
<b>REQUIREMENTS</b>								
2013100501000000	PROPERTY SERVICES	320	-	-	5,000	5,000	5,000	5,000
	REPAIRS & MAINTENANCE	322	1,868	1,820	25,000	25,000	25,000	25,000
	FUEL	326	889	371	1,325	1,325	1,325	1,325
	TELEPHONE	351	-	-	600	600	600	600
	POSTAGE	353	-	-	600	600	600	600
	PRINTING AND BINDING	355	-	108	500	500	500	500
	OTHER NON-INSTR PROF TECH	389	1,688	7,876	1,400	1,400	1,400	1,400
	OTHER GEN PROF, TECH SRVS	390	450,665	302,018	515,000	515,000	515,000	515,000
	SUPPLIES AND MATERIALS	410	272	-	600	600	600	600
	FOOD	450	44,810	39,566	57,119	57,119	57,119	57,119
	NON-CONSUMABLE ITEMS	460	11,511	1,011	4,000	4,000	4,000	4,000
	COMPUTER SOFTWARE	470	1,679	1,679	1,700	1,700	1,700	1,700
	COMPUTER HARDWARE	480	-	-	12,919	12,919	12,919	12,919
	DEPRECIABLE EQUIPMENT	540	-	-	70,000	70,000	70,000	70,000
	DUES & FEES	640	3,012	1,650	4,000	4,000	4,000	4,000
<b>TOTAL FOOD SERVICE REQUIREMENTS</b>			<b>516,393</b>	<b>356,099</b>	<b>699,763</b>	<b>699,763</b>	<b>699,763</b>	<b>699,763</b>



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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>SPECIAL REVENUE ELEMENTARY EXTRACURRICULAR</b>								
<b>REQUIREMENTS</b>								
2021111000000000	SUPPLIES AND MATERIALS	410	3,338	1,349	8,000	10,627	10,627	10,627
	TEXTBOOKS	420	1,347	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	-	2,000	2,000	2,000	2,000
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>4,685</b>	<b>1,349</b>	<b>10,000</b>	<b>12,627</b>	<b>12,627</b>	<b>12,627</b>
2021113000000000	INSTRUCTION SERVICES	311	4,750	-	-	-	-	-
	OTHER NON-INSTR PR	389	100	-	-	2,945	2,945	2,945
	OTHER GEN PROF, TECH SRVS	390	-	-	4,000	3,000	3,000	3,000
	SUPPLIES AND MATERIALS	410	1,659	1,931	10,000	9,744	9,744	9,744
	NON-CONSUMABLE ITEMS	460	1,201	1,023	-	1,800	1,800	1,800
	COMPUTER SOFTWARE	470	156	184	-	255	255	255
<b>TOTAL ELEMENTARY EXTRACURRICULAR</b>			<b>7,866</b>	<b>3,139</b>	<b>14,000</b>	<b>17,744</b>	<b>17,744</b>	<b>17,744</b>
2021121000000000	ADDITIONAL SALARY	130	196	-	-	-	-	-
	PERS IAP	211	35	-	-	-	-	-
	PERS UAL	212	12	-	-	-	-	-
	OPSRP PENSION	213	17	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	15	-	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	225	-	-	-	-	-
	LIBRARY BOOKS	460	-	-	-	-	-	-
<b>TOTAL MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR</b>			<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2021122000000000	SUPPLIES AND MATERIALS	410	2,100	-	1,800	7,675	7,675	7,675
	NON-CONSUMABLE ITEMS	460	-	2,300	-	-	-	-
<b>TOTAL MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR</b>			<b>2,100</b>	<b>2,300</b>	<b>1,800</b>	<b>7,675</b>	<b>7,675</b>	<b>7,675</b>
2021132616000000	SUPPLIES AND MATERIALS	410	-	-	1,000	6,650	6,650	6,650
<b>TOTAL HIGH SCHOOL EXTRACURRICULAR</b>			<b>-</b>	<b>-</b>	<b>1,000</b>	<b>6,650</b>	<b>6,650</b>	<b>6,650</b>

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2021210000000000	SUBSTITUTES-CLASSIFIED	122	13	-	-	-	-	-
	ADDITIONAL SALARY	130	147	1,067	-	-	-	-
	PERS IAP	212	9	64	-	-	-	-
	PERS UAL	213	14	94	-	-	-	-
	OPSRP PENSION	214	19	135	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	12	81	-	-	-	-
	WORKERS' COMPENSATION	231	1	3	-	-	-	-
	INSTRUCTION SERVICES	311	1,500	-	23,000	12,910	12,910	12,910
	SUPPLIES AND MATERIALS	410	1,274	5,607	-	-	-	-
	LIBRARY BOOKS	430	359	-	-	-	-	-
	PERIODICALS	440	1,834	1,779	-	-	-	-
	NON-CONSUMABLE ITE	460	2,100	70	-	-	-	-
	DUES & FEES	640	65	-	-	-	-	-
	<b>TOTAL ELEMENTARY TALENTED AND GIFTED</b>		<b>7,345</b>	<b>8,902</b>	<b>23,000</b>	<b>12,910</b>	<b>12,910</b>	<b>12,910</b>
2021210182000000	INSTRUCTION SERVICES	311	-	-	9,231	13,858	13,858	13,858
	NON-CONSUMABLE ITEM	460	(1,564)	-	-	-	-	-
	<b>TOTAL MIDDLE SCHOOL TALENTED AND GIFTED</b>		<b>(1,564)</b>	<b>-</b>	<b>9,231</b>	<b>13,858</b>	<b>13,858</b>	<b>13,858</b>
2021210616000000	SUBSTITUTES-LICENSED	121	376	-	-	-	-	-
	PERS PENSION	211	68	-	-	-	-	-
	PERS UAL	213	33	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	29	-	-	-	-	-
	WORKERS' COMPENSATION	231	2	-	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	9,250	15,091	15,091	15,091
	FUEL	326	5	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	43	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	181	-	-	-	-	-
	DUES & FEES	640	385	-	-	-	-	-
	<b>TOTAL HIGH SCHOOL TALENTED AND GIFTED</b>		<b>1,121</b>	<b>-</b>	<b>9,250</b>	<b>15,091</b>	<b>15,091</b>	<b>15,091</b>
2022110000000000	SUPPLIES AND MATERIALS	410	394	595	-	395	395	395
	<b>TOTAL ATTENDANCE AND SOCIAL WORK SERVICES</b>		<b>394</b>	<b>595</b>	<b>-</b>	<b>395</b>	<b>395</b>	<b>395</b>

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2022120000000000	FUEL	326	10	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	70	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	289	-	13,040	22,568	22,568	22,568
	COMPUTER HARDWARE	480	399	-	-	-	-	-
<b>TOTAL GUIDANCE SERVICES</b>			<b>769</b>	<b>-</b>	<b>13,040</b>	<b>22,568</b>	<b>22,568</b>	<b>22,568</b>
2022210000000000	SUPPLIES AND MATERIALS	410	60	975	13,950	614	614	614
	NON-CONSUMABLE ITEMS	460	-	844	-	-	-	-
<b>TOTAL IMPROVEMENT OF INSTRUCTION SERVICES</b>			<b>60</b>	<b>1,819</b>	<b>13,950</b>	<b>614</b>	<b>614</b>	<b>614</b>
2022220000000000	LIBRARY BOOKS	430	-	454	-	500	500	500
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			<b>-</b>	<b>454</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>
2022410000000000	OTHER NON-INSTR PROF TECH	389	-	500	-	-	-	-
	SUPPLIES AND MATERIALS	410	2,466	2,049	18,255	2,667	2,667	2,667
	PERIODICALS	440	34	34	-	-	-	-
	NON-CONSUMABLE ITEMS	460	1,234	-	-	-	-	-
	COMPUTER SOFTWARE	470	32	-	-	-	-	-
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES ELEMENTARY</b>			<b>3,766</b>	<b>2,583</b>	<b>18,255</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>
2022410182000000	SUPPLIES AND MATERIALS	410	-	324	1,950	450	450	450
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES MIDDLE SCHOOL</b>			<b>-</b>	<b>324</b>	<b>1,950</b>	<b>450</b>	<b>450</b>	<b>450</b>
2022410616000000	SUPPLIES AND MATERIALS	410	694	567	4,690	1,000	1,000	1,000
<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES HIGH SCHOOL</b>			<b>694</b>	<b>567</b>	<b>4,690</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
2022550346000000	FUEL	326	-	-	5	-	-	-
	NON-REIMBURSABLE STUDENT	332	-	-	100	-	-	-
<b>TOTAL STUDENT TRANSPORTATION</b>			<b>-</b>	<b>-</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>-</b>
2023300000000000	PROPERTY SERVICES	320	-	-	10,297	50,041	50,041	50,041
	DUES & FEES	640	-	-	-	4,000	4,000	4,000
<b>TOTAL COMMUNITY SERVICES</b>			<b>-</b>	<b>-</b>	<b>10,297</b>	<b>54,041</b>	<b>54,041</b>	<b>54,041</b>
2023390616000100	SUPPLIES AND MATERIALS	410	-	-	10,687	-	-	-
<b>TOTAL OTHER COMMUNITY SERVICE</b>			<b>-</b>	<b>-</b>	<b>10,687</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2023390616000110	SUPPLIES AND MATERIALS	410	-	-	23,000	-	-	-
<b>TOTAL OTHER COMMUNITY SERVICE</b>			-	-	<b>23,000</b>	-	-	-
<b>TOTAL SPECIAL REVENUE REQUIREMENTS</b>			<b>27,737</b>	<b>22,032</b>	<b>164,255</b>	<b>168,790</b>	<b>168,790</b>	<b>168,790</b>
<b>TEXTBOOKS ELEMENTARY</b>								
<b>REQUIREMENTS</b>								
2031111000000000	TEXTBOOKS	420	420	5,542	42,908	62,600	62,600	62,600
	COMPUTER SOFTWARE	470	-	1,998	-	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>420</b>	<b>7,540</b>	<b>42,908</b>	<b>62,600</b>	<b>62,600</b>	<b>62,600</b>
2031121000000000	TEXTBOOKS	420	-	2,343	25,758	31,680	31,680	31,680
	COMPUTER SOFTWARE	470	514	514	-	-	-	-
<b>TOTAL MIDDLE/JUNIOR HIGH PROGRAMS</b>			<b>514</b>	<b>2,856</b>	<b>25,758</b>	<b>31,680</b>	<b>31,680</b>	<b>31,680</b>
2031131000000000	TEXTBOOKS	420	40,388	490	42,144	51,120	51,120	51,120
	COMPUTER SOFTWARE	470	514	514	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>40,902</b>	<b>1,003</b>	<b>42,144</b>	<b>51,120</b>	<b>51,120</b>	<b>51,120</b>
2031291000000000	TEXTBOOKS	420	-	-	952	-	-	-
<b>TOTAL ESL PROGRAMS</b>			-	-	<b>952</b>	-	-	-
2037000900000000	RESERVED FOR NEXT YEAR	820	-	-	17,966	4,600	4,600	4,600
			-	-	<b>17,966</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>
<b>TOTAL TEXT BOOK REQUIREMENTS</b>			<b>41,835</b>	<b>11,399</b>	<b>129,728</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>GENERAL ATHLETICS</b>								
<b>REQUIREMENTS</b>								
2041132616230000	ADMINISTRATORS	113	9,488	11,149	-	-	-	-
	CONFIDENTIAL	114	-	-	21,274	26,325	26,325	26,325
	SUBSTITUTES-LICENSED	121	9,809	947	3,255	3,321	3,321	3,321
	SUBSTITUTES-CLASSIFIED	122	89	-	-	-	-	-
	ADDITIONAL SALARY	130	20,004	24,467	17,512	18,632	18,632	18,632
	PERS PENSION	211	1,557	86	662	670	670	670
	PERS IAP	212	2,177	2,137	2,327	2,697	2,697	2,697

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	3,498	3,304	3,637	4,224	4,224	4,224
	OPSRP PENSION	214	3,563	4,544	4,023	4,689	4,689	4,689
	SOCIAL SECURITY ADMINISTR	220	3,045	2,800	3,216	3,694	3,694	3,694
	WORKERS' COMPENSATION	231	105	108	204	236	236	236
	LICENSED INSURANCE	241	1,546	1,786	-	-	-	-
	DEFERRED COMP ER	242	150	225	450	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	112	130	130	130
	ADMIN INSURANCE	249	794	629	20,100	21,300	21,300	21,300
	REPAIRS & MAINTENANCE	322	339	2,434	500	500	500	500
	RENTALS	324	-	1,340	-	-	-	-
	FUEL	326	5,079	2,768	6,500	9,580	9,580	9,580
	NON-REIMBURSABLE STUDENT	332	15,593	7,234	21,000	22,000	22,000	22,000
	TRAVEL	340	827	312	1,200	1,200	1,200	1,200
	OTHER NON-INSTR PROF TECH	389	795	1,111	850	1,120	1,120	1,120
	OTHER GEN PROF, TECH SRVS	390	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	5,140	886	5,000	5,000	5,000	5,000
	NON-CONSUMABLE ITEMS	460	2,787	830	5,000	5,500	5,500	5,500
	DUES & FEES	640	1,121	1,068	1,200	1,200	1,200	1,200
<b>TOTAL GENERAL ATHLETICS</b>			<b>87,506</b>	<b>70,165</b>	<b>118,022</b>	<b>132,318</b>	<b>132,318</b>	<b>132,318</b>
2041132616230010	EXTRA DUTY COACHING	118	-	-	-	-	-	-
	ADDITIONAL SALARY	130	17,390	18,204	19,120	19,073	19,073	19,073
	PERS PENSION	211	1,561	2,236	1,756	2,273	2,273	2,273
	PERS IAP	212	678	912	593	579	579	579
	PERS UAL	213	1,534	1,606	1,654	1,669	1,669	1,669
	OPSRP PENSION	214	700	746	333	293	293	293
	SOCIAL SECURITY ADMINISTR	220	1,332	1,380	1,463	1,459	1,459	1,459
	WORKERS' COMPENSATION	231	70	50	93	93	93	93
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	51	51	51	51
	REPAIRS & MAINTENANCE	322	-	350	450	480	480	480
	RENTALS	324	5,040	-	4,500	7,500	7,500	7,500
	OTHER GEN PROF, TECH SRVS	390	2,305	1,738	4,088	3,994	3,994	3,994
	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	9,556	-	300	11,250	11,250	11,250
	DUES & FEES	640	85	85	100	100	100	100
<b>TOTAL FOOTBALL</b>			<b>40,251</b>	<b>27,306</b>	<b>34,701</b>	<b>49,014</b>	<b>49,014</b>	<b>49,014</b>

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2041132616230011	ADDITIONAL SALARY	130	4,202	995	6,803	3,673	3,673	3,673
	PERS IAP	212	252	60	408	220	220	220
	PERS UAL	213	371	88	588	321	321	321
	OPSRP PENSION	214	533	126	734	396	396	396
	SOCIAL SECURITY ADMINISTR	220	322	75	520	281	281	281
	WORKERS' COMPENSATION	231	17	3	34	18	18	18
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	18	11	11	11
	RENTALS	324	243	-	250	275	275	275
	OTHER GEN PROF, TECH SRVS	390	1,408	327	2,246	2,200	2,200	2,200
	SUPPLIES AND MATERIALS	410	550	-	350	350	350	350
	NON-CONSUMABLE ITEMS	460	-	-	2,800	150	150	150
	DUES & FEES	640	148	85	100	100	100	100
<b>TOTAL GIRLS SOCCER</b>			<b>8,046</b>	<b>1,759</b>	<b>14,851</b>	<b>7,995</b>	<b>7,995</b>	<b>7,995</b>
2041132616230012	ADDITIONAL SALARY	130	5,553	3,872	6,260	4,459	4,459	4,459
	PERS PENSION	211	659	702	291	-	-	-
	PERS IAP	212	333	232	126	-	-	-
	PERS UAL	213	490	342	541	390	390	390
	OPSRP PENSION	214	244	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	419	297	479	341	341	341
	WORKERS' COMPENSATION	231	23	11	31	21	21	21
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	17	13	13	13
	RENTALS	324	-	-	-	275	275	275
	OTHER GEN PROF, TECH SRVS	390	1,897	327	3,670	3,453	3,453	3,453
	SUPPLIES AND MATERIALS	410	-	-	350	350	350	350
	NON-CONSUMABLE ITEMS	460	-	305	2,800	150	150	150
	DUES & FEES	640	148	85	100	100	100	100
<b>TOTAL BOYS SOCCER</b>			<b>9,765</b>	<b>6,173</b>	<b>14,665</b>	<b>9,552</b>	<b>9,552</b>	<b>9,552</b>
2041132616230013	ADDITIONAL SALARY	130	5,861	5,949	6,398	6,336	6,336	6,336
	PERS IAP	212	352	-	-	147	147	147
	PERS UAL	213	517	525	553	554	554	554
	OPSRP PENSION	214	744	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	439	455	489	485	485	485
	WORKERS' COMPENSATION	231	25	16	32	32	32	32
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	17	16	16	16
	OTHER GEN PROF, TECH SRVS	390	2,406	1,506	3,785	3,720	3,720	3,720

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	-	-	50	50	50	50
	NON-CONSUMABLE ITEMS	460	-	382	2,650	200	200	200
	DUES & FEES	640	460	85	400	450	450	450
<b>TOTAL VOLLEYBALL</b>			<b>10,804</b>	<b>8,917</b>	<b>14,374</b>	<b>11,990</b>	<b>11,990</b>	<b>11,990</b>
2041132616230014	ADDITIONAL SALARY	130	8,536	5,691	9,193	9,216	9,216	9,216
	PERS PENSION	211	-	1,032	467	827	827	827
	PERS IAP	212	-	341	552	357	357	357
	PERS UAL	213	753	612	795	806	806	806
	OPSRP PENSION	214	186	-	629	-	-	-
	SOCIAL SECURITY ADMINISTR	220	653	436	703	705	705	705
	WORKERS' COMPENSATION	231	33	15	44	44	44	44
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	25	25	25	25
	OTHER GEN PROF, TECH SRVS	390	4,539	2,076	4,982	5,045	5,045	5,045
	SUPPLIES AND MATERIALS	410	-	-	150	150	150	150
	NON-CONSUMABLE ITEMS	460	-	1,802	100	100	100	100
	DUES & FEES	640	85	85	150	150	150	150
<b>TOTAL GIRLS BASKETBALL</b>			<b>14,785</b>	<b>12,092</b>	<b>17,790</b>	<b>17,425</b>	<b>17,425</b>	<b>17,425</b>
2041132616230015	ADDITIONAL SALARY	130	11,912	10,856	12,965	11,125	11,125	11,125
	PERS PENSION	211	1,017	1,032	1,261	378	378	378
	PERS UAL	213	1,051	1,167	1,121	973	973	973
	SOCIAL SECURITY ADMINISTR	220	911	830	992	851	851	851
	WORKERS' COMPENSATION	231	46	30	62	54	54	54
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	35	30	30	30
	OTHER GEN PROF, TECH SRVS	390	5,897	2,712	6,259	6,342	6,342	6,342
	SUPPLIES AND MATERIALS	410	-	-	150	150	150	150
	NON-CONSUMABLE ITEMS	460	-	1,617	100	100	100	100
	DUES & FEES	640	85	85	150	150	150	150
<b>TOTAL BOYS BASKETBALL</b>			<b>20,919</b>	<b>18,329</b>	<b>23,095</b>	<b>20,153</b>	<b>20,153</b>	<b>20,153</b>
2041132616230016	ADDITIONAL SALARY	130	8,604	8,733	8,690	8,807	8,807	8,807
	PERS PENSION	211	1,561	1,584	1,208	827	827	827
	PERS IAP	212	516	199	521	357	357	357
	PERS UAL	213	759	939	752	771	771	771
	SOCIAL SECURITY ADMINISTR	220	659	668	665	674	674	674
	WORKERS' COMPENSATION	231	34	24	42	43	43	43

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	23	22	22	22
	OTHER GEN PROF, TECH SRVS	390	2,172	695	2,143	2,536	2,536	2,536
	SUPPLIES AND MATERIALS	410	-	-	200	100	100	100
	NON-CONSUMABLE ITEMS	460	-	-	5,500	100	100	100
	DUES & FEES	640	1,935	510	2,500	2,000	2,000	2,000
<b>TOTAL WRESTLING</b>			<b>16,240</b>	<b>13,353</b>	<b>22,244</b>	<b>16,237</b>	<b>16,237</b>	<b>16,237</b>
2041132616230017	EXTRA DUTY COACHING	118	-	-	-	-	-	-
	ADDITIONAL SALARY	130	3,269	6,552	7,048	6,937	6,937	6,937
	PERS PENSION	211	384	-	-	-	-	-
	PERS IAP	212	69	-	-	-	-	-
	PERS UAL	213	288	578	610	607	607	607
	OPSRP PENSION	214	146	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	250	501	539	531	531	531
	WORKERS' COMPENSATION	231	13	18	35	34	34	34
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	19	18	18	18
	RENTALS	324	114	-	275	275	275	275
	OTHER GEN PROF, TECH SRVS	390	201	2,673	4,904	4,820	4,820	4,820
	SUPPLIES AND MATERIALS	410	500	802	500	500	500	500
	NON-CONSUMABLE ITEMS	460	3,375	64	100	3,038	3,038	3,038
	DUES & FEES	640	85	85	100	100	100	100
<b>TOTAL BASEBALL</b>			<b>8,695</b>	<b>11,272</b>	<b>14,130</b>	<b>16,860</b>	<b>16,860</b>	<b>16,860</b>
2041132616230018	ADDITIONAL SALARY	130	3,977	6,321	7,320	7,044	7,044	7,044
	PERS UAL	213	351	558	633	616	616	616
	SOCIAL SECURITY ADMINISTR	220	304	484	560	539	539	539
	WORKERS' COMPENSATION	231	16	17	36	35	35	35
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	20	18	18	18
	RENTALS	324	114	-	275	275	275	275
	OTHER GEN PROF, TECH SRVS	390	201	1,358	4,676	4,579	4,579	4,579
	SUPPLIES AND MATERIALS	410	720	-	500	500	500	500
	NON-CONSUMABLE ITEMS	460	-	3,039	100	100	100	100
	DUES & FEES	640	85	85	100	100	100	100
<b>TOTAL SOFTBALL</b>			<b>5,767</b>	<b>11,861</b>	<b>14,220</b>	<b>13,806</b>	<b>13,806</b>	<b>13,806</b>
2041132616230019	ADDITIONAL SALARY	130	7,655	17,038	18,811	16,753	16,753	16,753
	PERS PENSION	211	-	546	775	1,515	1,515	1,515
	PERS IAP	212	89	678	380	1,240	1,240	1,240



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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS UAL	213	675	1,503	1,627	1,466	1,466	1,466
	OPSRP PENSION	214	188	1,052	-	632	632	632
	SOCIAL SECURITY ADMINISTR	220	586	1,284	1,439	1,282	1,282	1,282
	WORKERS' COMPENSATION	231	31	48	92	82	82	82
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	50	43	43	43
	REPAIRS & MAINTENANCE	322	-	-	100	100	100	100
	OTHER GEN PROF, TECH SRVS	390	80	80	150	150	150	150
	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	2,982	690	500	6,380	6,380	6,380
	DUES & FEES	640	170	284	600	600	600	600
<b>TOTAL TRACK</b>			<b>12,455</b>	<b>23,203</b>	<b>24,724</b>	<b>30,443</b>	<b>30,443</b>	<b>30,443</b>
2041132616230020	ADDITIONAL SALARY	130	3,461	3,685	3,969	4,247	4,247	4,247
	PERS PENSION	211	-	-	552	590	590	590
	PERS IAP	212	208	221	238	255	255	255
	PERS UAL	213	305	325	343	372	372	372
	OPSRP PENSION	214	439	468	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	265	283	304	325	325	325
	WORKERS' COMPENSATION	231	14	10	19	20	20	20
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	11	11	11	11
	OTHER GEN PROF, TECH SRVS	390	-	95	100	100	100	100
	SUPPLIES AND MATERIALS	410	-	-	250	250	250	250
	NON-CONSUMABLE ITEMS	460	909	-	200	1,500	1,500	1,500
	DUES & FEES	640	1,201	495	1,250	1,200	1,200	1,200
<b>TOTAL CROSS COUNTRY</b>			<b>6,803</b>	<b>5,582</b>	<b>7,236</b>	<b>8,870</b>	<b>8,870</b>	<b>8,870</b>
2041132616230021	ADDITIONAL SALARY	130	3,842	-	4,410	-	-	-
	PERS IAP	212	231	-	265	-	-	-
	PERS UAL	213	339	-	381	-	-	-
	OPSRP PENSION	214	488	-	476	-	-	-
	SOCIAL SECURITY ADMINISTR	220	294	-	337	-	-	-
	WORKERS' COMPENSATION	231	16	-	21	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	12	-	-	-
	DUES & FEES	640	-	-	200	200	200	200
<b>TOTAL CHEER</b>			<b>5,209</b>	<b>-</b>	<b>6,102</b>	<b>200</b>	<b>200</b>	<b>200</b>
2041132616230024	ADDITIONAL SALARY	130	1,099	-	1,200	1,353	1,353	1,353

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	199	-	167	188	188	188
	PERS IAP	212	66	-	72	81	81	81
	PERS UAL	213	97	-	104	118	118	118
	SOCIAL SECURITY ADMINISTR	220	82	-	92	104	104	104
	WORKERS' COMPENSATION	231	4	-	6	7	7	7
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3	4	4	4
	SUPPLIES AND MATERIALS	410	-	-	250	-	-	-
	DUES & FEES	640	-	-	250	500	500	500
<b>TOTAL UNIFIED BASKETBALL</b>			<b>1,548</b>	<b>-</b>	<b>2,144</b>	<b>2,355</b>	<b>2,355</b>	<b>2,355</b>
2047000900000000	RESERVED FOR NEXT YEAR	820	-	-	-			
<b>TOTAL UNAPPOPRIATED FUND BALANCE</b>			<b>-</b>	<b>-</b>	<b>-</b>			
<b>TOTAL ATHLETICS REQUIREMENTS</b>			<b>248,792</b>	<b>210,011</b>	<b>328,298</b>	<b>337,218</b>	<b>337,218</b>	<b>337,218</b>
<b>VENETA STUDENT BODY</b>								
<b>REQUIREMENTS</b>								
2051113346000000	SUPPLIES AND MATERIALS	410	3,355	5,655	17,500	17,500	17,500	17,500
<b>TOTAL ELEMENTARY EXTRACURRICULAR</b>			<b>3,355</b>	<b>5,655</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>
<b>TOTAL VENETA STUDENT BODY REQUIREMENTS</b>			<b>3,355</b>	<b>5,655</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>
<b>ELMIRA HIGH SCHOOL STUDENT BODY</b>								
2061132616000000	SUPPLIES AND MATERIALS	410	135,766	51,833	357,922	294,279	294,279	294,279
<b>TOTAL HIGH SCHOOL EXTRACURRICULAR</b>			<b>135,766</b>	<b>51,833</b>	<b>357,922</b>	<b>294,279</b>	<b>294,279</b>	<b>294,279</b>
<b>TOTAL ELMIRA HIGH SCHOOL STUDENT BODY REQUIREMENTS</b>			<b>135,766</b>	<b>51,833</b>	<b>357,922</b>	<b>294,279</b>	<b>294,279</b>	<b>294,279</b>
<b>ELEMENTARY EXTRA CURRICULAR</b>								
<b>REQUIREMENTS</b>								
2071113000000000	SUBSTITUTES-LICENSED	121	1,127	568	1,628	1,660	1,660	1,660
	ADDITIONAL SALARY	130	-	-	2,000	2,000	2,000	2,000
	PERS PENSION	211	102	103	226	231	231	231
	PERS IAP	212	-	-	120	120	120	120
	PERS UAL	213	99	50	314	320	320	320
	OPSRP PENSION	214	48	-	216	216	216	216

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SOCIAL SECURITY ADMINISTR	220	86	43	278	280	280	280
	WORKERS' COMPENSATION	231	5	2	18	18	18	18
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	10	10	10
	PROPERTY SERVICES	320	200	32,003	12,227	19,334	19,334	19,334
	FUEL	326	-	156	200	200	200	200
	REIMBURSABLE STUDENT TRAN	331	-	615	500	500	500	500
	TRAVEL	340	100	-	-	-	-	-
	OTHER NON-INSTR PR	389	-	-	7,162	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	5,700	5,700	5,700	5,700
	SUPPLIES AND MATERIALS	410	-	16	1,573	1,573	1,573	1,573
	NON-CONSUMABLE ITEMS	460	-	318	-	-	-	-
<b>TOTAL OUTDOOR SCHOOL REQUIREMENTS</b>			<b>1,768</b>	<b>33,875</b>	<b>32,162</b>	<b>32,162</b>	<b>32,162</b>	<b>32,162</b>
<b>ELMIRA ELEMENTARY STUDENT BODY</b>								
<b>REQUIREMENTS</b>								
2081113179000000	SUPPLIES AND MATERIALS	410	9,513	3,872	16,432	19,709	19,709	19,709
<b>TOTAL ELEMENTARY EXTRACURRICULAR</b>			<b>9,513</b>	<b>3,872</b>	<b>16,432</b>	<b>19,709</b>	<b>19,709</b>	<b>19,709</b>
<b>TOTAL ELMIRA ELEMENTARY STUDENT BODY REQUIREMENTS</b>			<b>9,513</b>	<b>3,872</b>	<b>16,432</b>	<b>19,709</b>	<b>19,709</b>	<b>19,709</b>
<b>FERN RIDGE MIDDLE SCHOOL STUDENT BODY</b>								
<b>REQUIREMENTS</b>								
2091122182000000	SUPPLIES AND MATERIALS	410	7,196	6,486	52,938	51,899	51,899	51,899
<b>TOTAL MIDDLE SCHOOL EXTRACURRICULAR</b>			<b>7,196</b>	<b>6,486</b>	<b>52,938</b>	<b>51,899</b>	<b>51,899</b>	<b>51,899</b>
<b>TOTAL FRMS STUDENT BODY REQUIREMENTS</b>			<b>7,196</b>	<b>6,486</b>	<b>52,938</b>	<b>51,899</b>	<b>51,899</b>	<b>51,899</b>
<b>PEEK GRANT</b>								
<b>REQUIREMENTS</b>								
2101111179000000	LICENSED SALARIES	111	50,000	50,000	-	-	-	-
<b>TOTAL ELMIRA ELEMENTARY PROGRAM</b>			<b>50,000</b>	<b>50,000</b>	-	-	-	-
2101111346000000	LICENSED SALARIES	111	50,000	50,000	-	-	-	-
<b>TOTAL VENETA ELEMENTARY PROGRAM</b>			<b>50,000</b>	<b>50,000</b>	-	-	-	-
<b>TOTAL PEEK GRANT REQUIREMENTS</b>			<b>100,000</b>	<b>100,000</b>	-	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>MISC. GRANTS</b>								
<b>REQUIREMENTS</b>								
2111111000000000	LICENSED SALARIES	111	-	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	495	-	2,207	2,207	2,207
<b>TOTAL INSTRUCTION SERVICES</b>			-	<b>495</b>	-	<b>2,207</b>	<b>2,207</b>	<b>2,207</b>
<b>TOTAL MISC. GRANTS REQUIREMENTS</b>			-	<b>495</b>	-	<b>2,207</b>	<b>2,207</b>	<b>2,207</b>
<b>ESSER I</b>								
<b>REQUIREMENTS</b>								
2121283000000000	LICENSED SALARIES	111	-	19,343	-	-	-	-
	SUBSTITUTES-LICENSED	121	-	3,058	-	-	-	-
	ADDITIONAL SALARY	130	-	3,823	-	-	-	-
	PERS PENSION	211	-	4,234	-	-	-	-
	PERS IAP	212	-	229	-	-	-	-
	PERS UAL	213	-	2,496	-	-	-	-
	OPSRP PENSION	214	-	26	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	1,983	-	-	-	-
	WORKERS' COMPENSATION	231	-	75	-	-	-	-
	LICENSED INSURANCE	241	-	5,611	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,639	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	5,711	-	-	-	-
	COMPUTER SOFTWARE	470	-	80	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	966	-	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			-	<b>49,274</b>	-			
2122124000000000	COMPUTER SOFTWARE	470	-	15,600	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	312	-	-	-	-
<b>TOTAL INFORMATION SERVICES</b>			-	<b>15,912</b>				
2122190000000000	SUPPLIES AND MATERIALS	410	-	55	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1	-	-	-	-
<b>TOTAL SERVICE DIRECTION, SSS</b>			-	<b>56</b>	-	-	-	-
2122210000000000	ADDITIONAL SALARY	130	-	6,570	-	-	-	-
	PERS PENSION	211	-	567	-	-	-	-
	PERS IAP	212	-	394	-	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	PERS UAL	213	-	579	-	-	-	-
	OPSRP PENSION	214	-	437	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	499	-	-	-	-
	WORKERS' COMPENSATION	231	-	19	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	181	-	-	-	-
	<b>TOTAL IMPROVE INSTRUCTION SERVICES</b>		-	<b>9,247</b>	-			
2122229000000000	TEXTBOOKS	420	-	168	-	-	-	-
	COMPUTER SOFTWARE	470	-	1,631	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	36	-	-	-	-
	<b>TOTAL OTHER EDUCATIONAL MEDIA</b>		-	<b>1,835</b>	-	-	-	-
2122321000000000	SUPPLIES AND MATERIALS	410	-	1,764	-			
	GRANT INDIRECT CHARGES	690	-	35	-			
	<b>TOTAL OFFICE OF THE SUPERINTENDENT SERVICES</b>		-	<b>1,799</b>	-	-	-	-
2122410000000000	CLASSIFIED SALARIES	112	-	2,810	-	-	-	-
	PERS IAP	212	-	137	-	-	-	-
	PERS UAL	213	-	248	-	-	-	-
	OPSRP PENSION	214	-	289	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	215	-	-	-	-
	WORKERS' COMPENSATION	231	-	6	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	588	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	121	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	88	-	-	-	-
	<b>TOTAL OFFICE OF PRINCIPAL SERVICES</b>		-	<b>4,501</b>	-	-	-	-
2122542000000000	SUPPLIES AND MATERIALS	410	-	25,739	-	-	-	-
	NON-CONSUMABLE ITEM	460	-	3,065	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	576	-	-	-	-
	<b>TOTAL CARE &amp; UPKEEP BUILDINGS</b>		-	<b>29,380</b>	-	-	-	-
2122544000000000	SUPPLIES AND MATERIALS	410	-	9	-	-	-	-
	<b>TOTAL MAINTENANCE</b>		-	<b>9</b>	-	-	-	-
2122660000000000	CLASSIFIED SALARIES	112	-	8,268	-	-	-	-
	PERS UAL	213	-	729	-	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SOCIAL SECURITY ADMINISTR	220	-	633	-	-	-	-
	WORKERS' COMPENSATION	231	-	28	-	-	-	-
	CLASSIFIED INSURANCE	245	-	2,950	-	-	-	-
	COMPUTER SOFTWARE	470	-	84,785	-	-	-	-
	COMPUTER HARDWARE	480	-	15,437	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	2,394	-	-	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			-	<b>115,224</b>	-			
2121288128000000	CHARTER SCHOOL PAYMENT	360	-	17,118	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	342	-	-	-	-
<b>TOTAL CHARTER SCHOOLS</b>			-	<b>17,461</b>	-	-	-	-
2121111000000000	CLASSIFIED SALARIES	112	-	4,764	-	-	-	-
	SUBSTITUTES-LICENSED	121	-	6,621	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	658	-	-	-	-
	PERS PENSION	211	-	736	-	-	-	-
	PERS IAP	212	-	130	-	-	-	-
	PERS UAL	213	-	1,083	-	-	-	-
	OPSRP PENSION	214	-	275	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	921	-	-	-	-
	WORKERS' COMPENSATION	231	-	33	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	304	-	-	-	-
<b>TOTAL ELEMENTARY PROGRAMS</b>			-	<b>15,524</b>	-	-	-	-
2121121182000000	SUBSTITUTES-LICENSED	121	-	26,863	-	-	-	-
	PERS PENSION	211	-	720	-	-	-	-
	PERS UAL	213	-	2,377	-	-	-	-
	OPSRP PENSION	214	-	1,298	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	2,055	-	-	-	-
	WORKERS' COMPENSATION	231	-	82	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	668	-	-	-	-
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			-	<b>34,063</b>	-	-	-	-
2121283182000000	LICENSED SALARIES	111	-	31,031	-	-	-	-
	ADDITIONAL SALARY	130	-	5,852	-	-	-	-
	PERS PENSION	211	-	6,691	-	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	-	2,213	-	-	-	-
	PERS UAL	213	-	3,311	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	2,826	-	-	-	-
	WORKERS' COMPENSATION	231	-	103	-	-	-	-
	LICENSED INSURANCE	241	-	8,156	-	-	-	-
	DEFERRED COMP ER	242	-	386	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,211	-	-	-	-
<b>TOTAL ALTERNATIVE MIDDLE SCHOOL PROGRAMS</b>			-	<b>61,781</b>	-	-	-	-
2121131616000000	SUBSTITUTES-LICENSED	121	-	1,464	-	-	-	-
	PERS PENSION	211	-	222	-	-	-	-
	PERS UAL	213	-	141	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	112	-	-	-	-
	WORKERS' COMPENSATION	231	-	4	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	39	-	-	-	-
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			-	<b>1,983</b>	-	-	-	-
2121132616000000	RENTALS	324	-	2,775	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	54	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	57	-	-	-	-
<b>TOTAL HIGH SCHOOL EXTRACURRICUL</b>			-	<b>2,886</b>	-	-	-	-
<b>TOTAL ESSER I GRANT REQUIREMENTS</b>			-	<b>360,934</b>	-	-	-	-
<b>ESSER II</b>								
<b>REQUIREMENTS</b>								
2131220428000000	SUPPLIES AND MATERIALS	410	-	163	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	6	-	-	-	-
<b>TOTAL RESTRICTIVE PROGRAMS</b>			-	<b>169</b>	-	-	-	-
2131283000000000	LICENSED SALARIES	111	-	-	54,853	-	-	-
	SUBSTITUTES-LICENSED	121	-	-	1,017	-	-	-
	PERS PENSION	211	-	501	141	-	-	-
	PERS IAP	212	-	-	3,291	-	-	-
	PERS UAL	213	-	-	4,833	-	-	-
	OPSRP PENSION	214	-	-	5,919	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	4,274	-	-	-
	WORKERS' COMPENSATION	231	-	-	268	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	LICENSED INSURANCE	241	-	-	20,100	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	149	-	-	-
	GRANT INDIRECT CHARGES	690	-	19	3,595	-	-	-
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			-	<b>520</b>	<b>98,440</b>	-	-	-
2131291000000000	SUPPLIES AND MATERIALS	410	-	29	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1	-	-	-	-
<b>TOTAL ENGLISH SECOND LANGUAGE</b>			-	<b>30</b>	-	-	-	-
2132130000000000	SUPPLIES AND MATERIALS	410	-	114	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	4	-	-	-	-
<b>TOTAL HEALTH SERVICES</b>			-	<b>119</b>	-	-	-	-
2132220000000000	CLASSIFIED SALARIES	112	-	113	-	-	-	-
	PERS IAP	212	-	7	-	-	-	-
	PERS UAL	213	-	10	-	-	-	-
	OPSRP PENSION	214	-	14	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	9	-	-	-	-
	WORKERS' COMPENSATION	231	-	0	-	-	-	-
	CLASSIFIED INSURANCE	245	-	85	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	9	-	-	-	-
<b>TOTAL EDUCATIONAL MEDIA SERVICES</b>			-	<b>247</b>	-	-	-	-
2132310000000000	NON-CONSUMABLE ITEMS	460	-	1,099	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	42	-	-	-	-
<b>TOTAL BOARD OF EDUCATION</b>			-	<b>1,140</b>	-	-	-	-
2132321000000000	ADMINISTRATORS	113	-	-	98,139	-	-	-
	ADDITIONAL SALARY	130	-	5,521	-	-	-	-
	PERS PENSION	211	-	1,001	-	-	-	-
	PERS IAP	212	-	331	5,888	-	-	-
	PERS UAL	213	-	487	8,489	-	-	-
	OPSRP PENSION	214	-	-	10,589	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	422	7,508	-	-	-
	WORKERS' COMPENSATION	231	-	15	460	-	-	-
	DEFERRED COMP ER	242	-	-	1,620	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	262	-	-	-



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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	ADMIN INSURANCE	249	-	-	20,820	-	-	-
	FUEL	326	-	19	-	-	-	-
	REIMBURSABLE STUDENT	331	-	32	-	-	-	-
	OTHER NON-INSTR PRO	389	-	500	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,474	-	1,755	1,755	1,755
	NON-CONSUMABLE ITEMS	460	-	1,613	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	399	5,828	67	67	67
	<b>TOTAL OFFICE OF THE SUPERINTENDENT SERVICES</b>		-	<b>11,815</b>	<b>159,603</b>	<b>1,822</b>	<b>1,822</b>	<b>1,822</b>
2132410000000000	CLASSIFIED SALARIES	112	-	108	-	-	-	-
	ADMINISTRATORS	113	-	236	-	-	-	-
	PERS PENSION	211	-	43	-	-	-	-
	PERS IAP	212	-	21	-	-	-	-
	PERS UAL	213	-	30	-	-	-	-
	OPSRP PENSION	214	-	14	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	26	-	-	-	-
	WORKERS' COMPENSATION	231	-	1	-	-	-	-
	DEFERRED COMP ER	242	-	4	-	-	-	-
	CLASSIFIED INSURANCE	245	-	95	-	-	-	-
	ADMIN INSURANCE	249	-	43	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	1,008,833	25,000	25,000	25,000
	SUPPLIES AND MATERIALS	410	-	2,230	-	-	-	-
	NON-CONSUMABLES	460	-	2,871	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	217	39,740	947	947	947
	<b>TOTAL OFFICE OF THE PRINCIPAL SERVICES</b>		-	<b>5,939</b>	<b>1,048,573</b>	<b>25,947</b>	<b>25,947</b>	<b>25,947</b>
2132490000000000	RENTALS	324	-	704	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	27	-	-	-	-
	<b>TOTAL OTHER SUPPORT</b>		-	<b>731</b>	-	-	-	-
2132520000000000	CLASSIFIED SALARIES	112	-	-	21,397	-	-	-
	ADDITIONAL SALARY	130	-	7,713	-	-	-	-
	PERS PENSION	211	-	385	-	-	-	-
	PERS IAP	212	-	463	1,284	-	-	-
	PERS UAL	213	-	829	1,851	-	-	-
	OPSRP PENSION	214	-	710	2,309	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	590	1,637	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	WORKERS' COMPENSATION	231	-	23	111	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	57	-	-	-
	CLASSIFIED INSURANCE	245	-	-	17,010	-	-	-
	SUPPLIES AND MATERIALS	410	-	176	-	-	-	-
	NON-CONSUMABLES	460	-	391	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	427	1,730	-	-	-
	<b>TOTAL FISCAL SERVICES</b>		-	<b>11,707</b>	<b>47,386</b>	-	-	-
2132528000000000	UNEMPLOYMENT COMP.	232	-	-	-	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	-	-	947	947	947
	<b>TOTAL RISK MANAGEMENT SERVICES</b>		-	-	-	<b>25,947</b>	<b>25,947</b>	<b>25,947</b>
2132542000000000	CLASSIFIED SALARIES	112	-	201	-	-	-	-
	PERS PENSION	211	-	14	-	-	-	-
	PERS IAP	212	-	12	-	-	-	-
	PERS UAL	213	-	18	-	-	-	-
	OPSRP PENSION	214	-	16	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	15	-	-	-	-
	WORKERS' COMPENSATION	231	-	5	-	-	-	-
	CLASSIFIED INSURANCE	245	-	102	-	-	-	-
	RENTALS	324	-	82	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	-	100,000	100,000	100,000
	SUPPLIES AND MATERIALS	410	-	17,841	-	-	-	-
	NON-CONSUMABLES	460	-	49,896	-	-	-	-
	IMPROVE OTHER THAN	530	-	158,599	-	50,000	50,000	50,000
	GRANT INDIRECT CHARGES	690	-	8,596	-	1,895	1,895	1,895
	<b>TOTAL CARE &amp; UPKEEP BUILDINGS</b>		-	<b>235,396</b>	-	<b>151,895</b>	<b>151,895</b>	<b>151,895</b>
2132543000000000	DEPRECIABLE EQUIPMENT	540	-	37,499	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,421	-	-	-	-
	<b>TOTAL CARE &amp; UPKEEP GROUNDS</b>		-	<b>38,920</b>	-	-	-	-
2132550000000000	REIMBURSABLE STUDENT	331	-	4,073	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	154	-	-	-	-
	<b>TOTAL STUDENT TRANSPORTATION</b>		-	<b>4,228</b>	-	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2132660000000000	ADDITIONAL SALARY	130	-	1,603	-	-	-	-
	PERS PENSION	211	-	9	-	-	-	-
	PERS IAP	212	-	71	-	-	-	-
	PERS UAL	213	-	172	-	-	-	-
	OPSRP PENSION	214	-	143	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	121	-	-	-	-
	WORKERS' COMPENSATION	231	-	5	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	94	-	-	-	-
	NON-CONSUMABLES	460	-	12,587	-	-	-	-
	COMPUTER SOFTWARE	470	-	14,721	-	20,000	20,000	20,000
	COMPUTER HARDWARE	480	-	52,120	-	50,000	50,000	50,000
	GRANT INDIRECT CHARGES	690	-	3,094	-	2,653	2,653	2,653
<b>TOTAL TECHNOLOGY SERVICES</b>			-	<b>84,741</b>	-	<b>72,653</b>	<b>72,653</b>	<b>72,653</b>
2133190000000000	FOOD	450	-	3,871	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	147	-	-	-	-
<b>TOTAL OTHER FOOD SERVICES</b>			-	<b>4,018</b>	-	-	-	-
2131111000000000	LICENSED SALARIES	111	-	605	-	-	-	-
	CLASSIFIED SALARIES	112	-	3,648	-	-	-	-
	SUBSTITUTES-LICENSED	121	-	11,939	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	166	-	-	-	-
	ADDITIONAL SALARY	130	-	1,731	-	-	-	-
	PERS PENSION	211	-	69	-	-	-	-
	PERS IAP	212	-	248	-	-	-	-
	PERS UAL	213	-	1,784	-	-	-	-
	OPSRP PENSION	214	-	2,240	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	1,453	-	-	-	-
	WORKERS' COMPENSATION	231	-	56	-	-	-	-
	LICENSED INSURANCE	241	-	204	-	-	-	-
	DEFERRED COMP ER	242	-	10	-	-	-	-
	CLASSIFIED INSURANCE	245	-	(141)	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	100,000	25,000	25,000	25,000
	SUPPLIES AND MATERIALS	410	-	781	-	-	-	-
	TEXTBOOKS	420	-	8,625	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,267	3,790	947	947	947

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

				2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TOTAL ELEMENTARY PROGRAMS</b>				-	<b>34,686</b>	<b>103,790</b>	<b>25,947</b>	<b>25,947</b>	<b>25,947</b>
2131121182000000	LICENSED SALARIES	111	-	790	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	-	237	-	-	-	-	-
	PERS PENSION	211	-	43	-	-	-	-	-
	PERS IAP	212	-	47	-	-	-	-	-
	PERS UAL	213	-	91	-	-	-	-	-
	OPSRP PENSION	214	-	100	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	79	-	-	-	-	-
	WORKERS' COMPENSATION	231	-	3	-	-	-	-	-
	LICENSED INSURANCE	241	-	245	-	-	-	-	-
	DEFERRED COMP ER	242	-	8	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	42	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	100,000	25,000	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	64	3,790	947	947	947	947
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>				-	<b>1,747</b>	<b>103,790</b>	<b>25,947</b>	<b>25,947</b>	<b>25,947</b>
2131131616000000	LICENSED SALARIES	111	-	601	-	-	-	-	-
	CLASSIFIED SALARIES	112	-	139	-	-	-	-	-
	PERS PENSION	211	-	25	-	-	-	-	-
	PERS IAP	212	-	42	-	-	-	-	-
	PERS UAL	213	-	65	-	-	-	-	-
	OPSRP PENSION	214	-	72	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	55	-	-	-	-	-
	WORKERS' COMPENSATION	231	-	2	-	-	-	-	-
	LICENSED INSURANCE	241	-	204	-	-	-	-	-
	DEFERRED COMP ER	242	-	4	-	-	-	-	-
	CLASSIFIED INSURANCE	245	-	75	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	100,000	25,000	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	49	3,790	947	947	947	947
<b>TOTAL HIGH SCHOOL PROGRAMS</b>				-	<b>1,333</b>	<b>103,790</b>	<b>25,947</b>	<b>25,947</b>	<b>25,947</b>
2131132616000000	ADDITIONAL SALARY	130	-	1,875	-	-	-	-	-
	PERS IAP	212	-	113	-	-	-	-	-
	PERS UAL	213	-	202	-	-	-	-	-
	OPSRP PENSION	214	-	238	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	143	-	-	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	-	6	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	-	20,000	20,000	20,000
	GRANT INDIRECT CHARGES	690	-	98	-	758	758	758
<b>TOTAL HIGH SCHOOL EXTRACURRICUL</b>			-	<b>2,674</b>	-	<b>20,758</b>	<b>20,758</b>	<b>20,758</b>
2131288128000000	CHARTER SCHOOL PAYMENT	360	-	-	-	75,305	75,305	75,305
	GRANT INDIRECT CHARGES	690	-	-	-	2,854	2,854	2,854
<b>TOTAL CHARTER SCHOOLS</b>			-	-	-	<b>78,159</b>	<b>78,159</b>	<b>78,159</b>
2132490000000000	RENTALS	324	-	-	-	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	-	-	947	947	947
<b>TOTAL OTHER SUPPORT</b>			-	-	-	<b>25,947</b>	<b>25,947</b>	<b>25,947</b>
<b>TOTAL ESSER II GRANT REQUIREMENTS</b>			-	<b>440,160</b>	<b>1,665,372</b>	<b>505,969</b>	<b>505,969</b>	<b>505,969</b>
<b>ESSER III</b>								
<b>REQUIREMENTS</b>								
2141111000000000	OTHER NON-INSTR PROF TECH	389	-	-	100,000	200,000	200,000	200,000
	GRANT INDIRECT CHARGES	690	-	-	3,790	7,580	7,580	7,580
<b>TOTAL ELEMENTARY PROGRAMS</b>			-	-	<b>103,790</b>	<b>207,580</b>	<b>207,580</b>	<b>207,580</b>
2141111179000000	LICENSED SALARIES	111	-	-	-	37,857	37,857	37,857
	SUBSTITUTES-LICENSED	121	-	-	-	726	726	726
	PERS PENSION	211	-	-	-	5,363	5,363	5,363
	PERS IAP	212	-	-	-	2,271	2,271	2,271
	PERS UAL	213	-	-	-	3,376	3,376	3,376
	SOCIAL SECURITY ADMINISTR	220	-	-	-	2,952	2,952	2,952
	WORKERS' COMPENSATION	231	-	-	-	183	183	183
	LICENSED INSURANCE	241	-	-	-	10,650	10,650	10,650
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	102	102	102
	SUPPLIES AND MATERIALS	410	-	-	-	6,670	6,670	6,670
	GRANT INDIRECT CHARGES	690	-	-	-	2,659	2,659	2,659
<b>TOTAL ELMIRA ELEMENTARY</b>			-	-	-	<b>72,809</b>	<b>72,809</b>	<b>72,809</b>
2141111346000000	LICENSED SALARIES	111	-	-	-	37,857	37,857	37,857

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	CLASSIFIED SALARIES	112	-	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	-	-	-	726	726	726
	PERS PENSION	211	-	-	-	5,363	5,363	5,363
	PERS IAP	212	-	-	-	2,271	2,271	2,271
	PERS UAL	213	-	-	-	3,376	3,376	3,376
	SOCIAL SECURITY ADMINISTR	220	-	-	-	2,952	2,952	2,952
	WORKERS' COMPENSATION	231	-	-	-	183	183	183
	LICENSED INSURANCE	241	-	-	-	10,650	10,650	10,650
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	102	102	102
	SUPPLIES AND MATERIALS	410	-	-	-	6,670	6,670	6,670
	GRANT INDIRECT CHARGES	690	-	-	-	2,659	2,659	2,659
<b>TOTAL VENETA ELEMENTARY</b>			-	-	-	<b>72,809</b>	<b>72,809</b>	<b>72,809</b>
2141121182000000	OTHER NON-INSTR PROF TECH	389	-	-	100,000	206,670	206,670	206,670
	GRANT INDIRECT CHARGES	690	-	-	3,790	7,833	7,833	7,833
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			-	-	<b>103,790</b>	<b>214,503</b>	<b>214,503</b>	<b>214,503</b>
2141131616000000	OTHER NON-INSTR PROF TECH	389	-	-	100,000	206,667	206,667	206,667
	GRANT INDIRECT CHARGES	690	-	-	3,790	7,832	7,832	7,832
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			-	-	<b>103,790</b>	<b>214,499</b>	<b>214,499</b>	<b>214,499</b>
2141283179000000	LICENSED SALARIES	111	-	-	-	22,502	22,502	22,502
	PERS IAP	212	-	-	-	1,350	1,350	1,350
	PERS UAL	213	-	-	-	1,969	1,969	1,969
	OPSRP PENSION	214	-	-	-	2,428	2,428	2,428
	SOCIAL SECURITY ADMINISTR	220	-	-	-	1,721	1,721	1,721
	WORKERS' COMPENSATION	231	-	-	-	109	109	109
	LICENSED INSURANCE	241	-	-	-	10,650	10,650	10,650
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	61	61	61
	GRANT INDIRECT CHARGES	690	-	-	-	1,546	1,546	1,546
<b>TOTAL ELMIRA ELEMENTARY ALTERNATIVE PROGRAM</b>			-	-	-	<b>42,336</b>	<b>42,336</b>	<b>42,336</b>
2141283346000000	LICENSED SALARIES	111	-	-	-	22,502	22,502	22,502
	PERS IAP	212	-	-	-	1,350	1,350	1,350
	PERS UAL	213	-	-	-	1,969	1,969	1,969
	OPSRP PENSION	214	-	-	-	2,428	2,428	2,428
	SOCIAL SECURITY ADMINISTR	220	-	-	-	1,721	1,721	1,721

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	WORKERS' COMPENSATION	231	-	-	-	109	109	109
	LICENSED INSURANCE	241				10,650	10,650	10,650
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	61	61	61
	GRANT INDIRECT CHARGES	690	-	-	-	1,546	1,546	1,546
<b>TOTAL VENETA ELEMENTARY ALTERNATIVE PROGRAM</b>			-	-	-	<b>42,336</b>	<b>42,336</b>	<b>42,336</b>
2142210000000000	COMPUTER SOFTWARE	470	-	-	-	4,299	4,299	4,299
	GRANT INDIRECT CHARGES	690	-	-	-	163	163	163
<b>TOTAL SUPPORT SERVICES</b>			-	-	-	<b>4,462</b>	<b>4,462</b>	<b>4,462</b>
2142321000000000	ADMINISTRATORS	113	-	-	-	56,921	56,921	56,921
	PERS IAP	212	-	-	-	3,415	3,415	3,415
	PERS UAL	213	-	-	-	4,981	4,981	4,981
	OPSRP PENSION	214	-	-	-	6,142	6,142	6,142
	SOCIAL SECURITY ADMINISTR	220	-	-	-	4,354	4,354	4,354
	WORKERS' COMPENSATION	231	-	-	-	266	266	266
	DEFERRED COMP ER	242	-	-	-	2,400	2,400	2,400
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	152	152	152
	ADMIN INSURANCE	249	-	-	-	12,536	12,536	12,536
	SUPPLIES AND MATERIALS	410	-	-	-	15,000	15,000	15,000
	NON-CONSUMABLE ITEMS	460	-	-	-	5,000	5,000	5,000
	SOFTWARE	470	-	-	-	18,885	18,885	18,885
	GRANT INDIRECT CHARGES	690	-	-	-	4,929	4,929	4,929
<b>TOTAL OFFICE OF THE SUPERINTENDENT SERVICES</b>			-	-	-	<b>134,981</b>	<b>134,981</b>	<b>134,981</b>
2142240000000000	INST PROGRAM IMP SERVICES	312	-	-	-	64,269	64,269	64,269
	GRANT INDIRECT CHARGES	690	-	-	-	2,435	2,435	2,435
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			-	-	-	<b>66,704</b>	<b>66,704</b>	<b>66,704</b>
2142520000000000	CLASSIFIED SALARIES	112	-	-	-	25,302	25,302	25,302
	PERS IAP	212	-	-	-	1,441	1,441	1,441
	PERS UAL	213	-	-	-	2,214	2,214	2,214
	OPSRP PENSION	214	-	-	-	2,591	2,591	2,591
	SOCIAL SECURITY ADMINISTR	220	-	-	-	1,936	1,936	1,936
	WORKERS' COMPENSATION	231	-	-	-	123	123	123
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	67	67	67
	CLASSIFIED INSURANCE	245	-	-	-	18,198	18,198	18,198
	GRANT INDIRECT CHARGES	690	-	-	-	1,963	1,963	1,963

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TOTAL FISCAL SERVICES</b>			-	-	-	53,835	53,835	53,835
2142410000000000	OTHER NON-INSTR PROF TECH	389	-	-	3,298,866	2,037,871	2,037,871	2,037,871
	SUPPLIES	410	-	-	-	20,000	20,000	20,000
	DUES & FEES	640	-	-	-	20,000	20,000	20,000
	GRANT INDIRECT CHARGES	690	-	-	129,952	1,516	1,516	1,516
<b>TOTAL OFFICE OF THE PRINCIPAL</b>					3,428,818	2,079,387	2,079,387	2,079,387
2142550000000000	REIMBURSABLE STUDENT	331	-	-	-	80,000	80,000	80,000
	GRANT INDIRECT CHARGES	690	-	-	-	3,032	3,032	3,032
<b>TOTAL STUDENT TRANSPORTATION</b>			-	-	-	83,032	83,032	83,032
2142649000000190	EXTRA DUTY	130	-	-	-	75,000	75,000	75,000
	GRANT INDIRECT CHARGES	690	-	-	-	2,843	2,843	2,843
<b>TOTAL OTHER STAFF SERVICES</b>			-	-	-	77,843	77,843	77,843
2142660000000000	DUES & FEES	640	-	-	-	2,500	2,500	2,500
	GRANT INDIRECT CHARGES	690	-	-	-	95	95	95
<b>TOTAL TECHNOLOGY SERVICES</b>			-	-	-	2,595	2,595	2,595
<b>TOTAL ESSER III REQUIREMENTS</b>			-	-	3,740,188	3,369,711	3,369,711	3,369,711
<b>FACILITY GRANT</b>								
2402541000000000	OTHER NON-INSTR PROF TECH	389	61,936	-	-	-	-	-
<b>TOTAL SERVICE AREA DIRECTION</b>			61,936	-	-	-	-	-
<b>TOTAL FACILITY GRANT REQUIREMENTS</b>			61,936	-	-	-	-	-
<b>TAP GRANT</b>								
<b>REQUIREMENTS</b>								
2412541000000000	CONFIDENTIAL	114	1,859	-	-	-	-	-
	ADDITIONAL SALARY	130	53	-	-	-	-	-
	TRAVEL STIPEND	135	128	-	-	-	-	-
	PERS PENSION	211	370	-	-	-	-	-
	PERS IAP	212	122	-	-	-	-	-
	PERS UAL	213	180	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	155	-	-	-	-	-
	WORKERS' COMPENSATION	231	53	-	-	-	-	-



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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	13	-	-	-	-	-
	CLASSIFIED INSURANCE	245	681	-	-	-	-	-
	ADMIN INSURANCE	249	4	-	-	-	-	-
	OTHER NON-INSTR PRO	389	7,156	-	-	-	-	-
<b>TOTAL TAP GRANT REQUIREMENTS</b>			<b>10,776</b>	-	-	-	-	-
<b>TOTAL SERVICE AREA DIRECTION REQUIREMENTS</b>			<b>10,776</b>	-	-			
2412542700000000	OTHER NON-INSTR PROF TECH	389	-	45,000	-	-	-	-
<b>TOTAL CARE &amp; UPKEEP BUILDINGS</b>			-	<b>45,000</b>	-	-	-	-
<b>TOTAL TAP GRANT OTHER RESTRICTED GRANT REQUIREMENT</b>			<b>10,776</b>	<b>45,000</b>	-	-	-	-
<b>IDEA</b>								
<b>REQUIREMENTS</b>								
2451220428320000	LICENSED SALARIES	111	64,187	70,144	71,898	73,336	73,336	73,336
	PERS PENSION	211	11,643	12,724	9,994	10,194	10,194	10,194
	PERS IAP	212	3,851	4,209	4,314	4,400	4,400	4,400
	PERS UAL	213	5,661	6,525	6,219	6,417	6,417	6,417
	SOCIAL SECURITY ADMINISTR	220	4,923	5,379	5,500	5,610	5,610	5,610
	WORKERS' COMPENSATION	231	260	198	341	347	347	347
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	192	196	196	196
	GRANT INDIRECT CHARGES	690	1,693	2,374	4,527	4,650	4,650	4,650
<b>TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISAB</b>			<b>111,118</b>	<b>121,052</b>	<b>123,985</b>	<b>127,350</b>	<b>127,350</b>	<b>127,350</b>
2451250428320000	LICENSED SALARIES	111	58,068	61,193	62,723	63,977	63,977	63,977
	CLASSIFIED SALARIES	112	47,566	52,222	57,129	59,935	59,935	59,935
	SUBSTITUTES-LICENSED	121	564	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	1,026	-	-	-	-	-
	PERS PENSION	211	10,534	11,100	8,718	8,893	8,893	8,893
	PERS IAP	212	6,250	6,711	7,044	7,273	7,273	7,273
	PERS UAL	213	9,453	10,383	10,367	10,842	10,842	10,842
	OPSRP PENSION	214	5,813	6,428	5,900	6,175	6,175	6,175
	SOCIAL SECURITY ADMINISTR	220	7,784	8,236	9,169	9,479	9,479	9,479
	WORKERS' COMPENSATION	231	468	346	584	602	602	602

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	18,000	18,600	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	313	330	330	330
	CLASSIFIED INSURANCE	245	47,309	47,794	51,030	54,594	54,594	54,594
	GRANT INDIRECT CHARGES	690	3,706	4,478	755	9,258	9,258	9,258
<b>TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES</b>			<b>217,441</b>	<b>228,392</b>	<b>234,732</b>	<b>253,558</b>	<b>253,558</b>	<b>253,558</b>
2452140428320340	INST, PROF, TECH SERVICES	310	3,011	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	1,300	-	-	-	-	-
<b>TOTAL PSYCHOLOGICAL SERVICES</b>			<b>4,311</b>	-	-	-	-	-
2452230428320421	SUPPLIES AND MATERIALS	410	84	-	-	-	-	-
<b>TOTAL ASSESSMENT AND TESTING</b>			<b>84</b>	-	-	-	-	-
2452240428320422	TRAVEL	340	628	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	13	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>641</b>	-	-	-	-	-
<b>TOTAL IDEA REQUIREMENTS</b>			<b>333,594</b>	<b>349,444</b>	<b>358,717</b>	<b>380,908</b>	<b>380,908</b>	<b>380,908</b>
<b>SIA</b>								
<b>REQUIREMENTS</b>								
2511111346000000	LICENSED SALARIES	111	-	-	70,757	72,172	72,172	72,172
	SUBSTITUTES-LICENSED	121	-	-	4,273	1,453	1,453	1,453
	PERS PENSION	211	-	-	10,429	10,234	10,234	10,234
	PERS IAP	212	-	-	4,245	4,330	4,330	4,330
	PERS UAL	213	-	-	6,490	6,442	6,442	6,442
	SOCIAL SECURITY ADMINISTR	220	-	-	5,740	5,632	5,632	5,632
	WORKERS' COMPENSATION	231	-	-	356	348	348	348
	LICENSED INSURANCE	241	-	-	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	201	198	198	198
	GRANT INDIRECT CHARGES	690	-	-	6,175	6,150	6,150	6,150
<b>TOTAL ELEMENTARY PROGRAMS</b>			-	-	<b>129,666</b>	<b>129,159</b>	<b>129,159</b>	<b>129,159</b>

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2511121182000000	LICENSED SALARIES	111	-	-	54,853	62,411	62,411	62,411
	CLASSIFIED SALARIES	112	-	-	-	22,240	22,240	22,240
	SUBSTITUTES-LICENSED	121	-	-	1,424	1,453	1,453	1,453
	SUSTITUTES-CLASSIFIED	122	-	-	-	726	726	726
	PERS PENSION	211	-	-	198	202	202	202
	PERS IAP	212	-	-	3,291	5,020	5,020	5,020
	PERS UAL	213	-	-	4,868	7,598	7,598	7,598
	OPSRP PENSION	214	-	-	5,919	9,106	9,106	9,106
	SOCIAL SECURITY ADMINISTR	220	-	-	4,305	6,642	6,642	6,642
	WORKERS' COMPENSATION	231	-	-	271	419	419	419
	LICENSED INSURANCE	241	-	-	20,100	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	150	231	231	231
	CLASSIFIED INSURANCE	245	-	-	-	20,220	20,220	20,220
	GRANT INDIRECT CHARGES	690	-	-	4,769	7,923	7,923	7,923
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			-	-	<b>100,148</b>	<b>166,391</b>	<b>166,391</b>	<b>166,391</b>
2511131616000000	LICENSED SALARIES	111	-	-	24,928	27,661	27,661	27,661
	CLASSIFIED SALARIES	112	-	5,799	8,056	8,593	8,593	8,593
	SUBSTITUTES-LICENSED	121	-	-	2,848	1,453	1,453	1,453
	PERS PENSION	211	-	-	396	202	202	202
	PERS IAP	212	-	104	2,182	2,379	2,379	2,379
	PERS UAL	213	-	545	3,089	3,267	3,267	3,267
	OPSRP PENSION	214	-	221	3,546	3,872	3,872	3,872
	SOCIAL SECURITY ADMINISTR	220	-	444	2,732	2,856	2,856	2,856
	WORKERS' COMPENSATION	231	-	20	177	183	183	183
	LICENSED INSURANCE	241	-	-	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	96	102	102	102
	GRANT INDIRECT CHARGES	690	-	357	2,926	3,083	3,083	3,083
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			-	<b>7,490</b>	<b>61,476</b>	<b>64,751</b>	<b>64,751</b>	<b>64,751</b>
2511132616000000	DUES & FEES	640	-	24,725	45,000	54,000	54,000	54,000
	GRANT INDIRECT CHARGES	690	-	1,236	2,250	2,700	2,700	2,700
<b>TOTAL HIGH SCHOOL EXTRACURRICULAR PROGRAMS</b>			-	<b>25,961</b>	<b>47,250</b>	<b>56,700</b>	<b>56,700</b>	<b>56,700</b>
2511283182000000	CLASSIFIED SALARIES	112	-	-	-	8,710	8,710	8,710
	SUBSTITUTES - CLASSIFIED	122	-	-	-	157	157	157

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	-	-	-	22	22	22
	PERS IAP	212	-	-	-	752	752	752
	PERS UAL	213	-	-	-	765	765	765
	OPSRP PENSION	214	-	-	-	927	927	927
	SOCIAL SECURITY ADMINISTR	220	-	-	-	669	669	669
	WORKERS' COMPENSATION	231	-	-	-	46	46	46
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	24	24	24
	CLASSIFIED INSURANCE	245	-	-	-	9,099	9,099	9,099
	GRANT INDIRECT CHARGES	690	-	-	-	1,058	1,058	1,058
<b>Subtotal - Middle School</b>			-	-	-	<b>22,229</b>	<b>22,229</b>	<b>22,229</b>
2511283616000000	CLASSIFIED SALARIES	112	-	18,835	20,162	8,710	8,710	8,710
	SUBSTITUTES - CLASSIFIED	122	-	-	740	157	157	157
	PERS PENSION	211	-	-	103	22	22	22
	PERS IAP	212	-	1,120	1,680	752	752	752
	PERS UAL	213	-	1,755	1,744	765	765	765
	OPSRP PENSION	214	-	2,369	2,095	927	927	927
	SOCIAL SECURITY ADMINISTR	220	-	1,444	1,542	669	669	669
	WORKERS' COMPENSATION	231	-	65	106	46	46	46
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	54	24	24	24
	CLASSIFIED INSURANCE	245	-	17,700	18,900	9,099	9,099	9,099
	GRANT INDIRECT CHARGES	690	-	2,164	2,357	1,058	1,058	1,058
<b>Subtotal - High School</b>			-	<b>45,452</b>	<b>49,483</b>	<b>22,229</b>	<b>22,229</b>	<b>22,229</b>
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			-	<b>45,452</b>	<b>49,483</b>	<b>44,458</b>	<b>44,458</b>	<b>44,458</b>
2512120179000000	LICENSED SALARIES	111	-	-	27,426	22,502	22,502	22,502
	SUBSTITUTES-LICENSED	121	-	-	-	726	726	726
	PERS PENSION	211	-	-	-	101	101	101
	PERS IAP	212	-	-	1,646	1,350	1,350	1,350
	PERS UAL	213	-	-	2,372	2,032	2,032	2,032
	OPSRP PENSION	214	-	-	2,959	2,428	2,428	2,428
	SOCIAL SECURITY ADMINISTR	220	-	-	2,098	1,777	1,777	1,777
	WORKERS' COMPENSATION	231	-	-	131	114	114	114
	LICENSED INSURANCE	241	-	-	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	-	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	73	62	62	62
	GRANT INDIRECT CHARGES	690	-	-	2,338	2,109	2,109	2,109

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>Subtotal - Elmira Elementary</b>			-	-	<b>49,093</b>	<b>44,301</b>	<b>44,301</b>	<b>44,301</b>
2512120346000000	LICENSED SALARIES	111	-	-	27,426	22,502	22,502	22,502
	SUBSTITUTES-LICENSED	121	-	-	-	726	726	726
	PERS PENSION	211	-	-	-	101	101	101
	PERS IAP	212	-	-	1,646	1,350	1,350	1,350
	PERS UAL	213	-	-	2,372	2,032	2,032	2,032
	OPSRP PENSION	214	-	-	2,959	2,428	2,428	2,428
	SOCIAL SECURITY ADMINISTR	220	-	-	2,098	1,777	1,777	1,777
	WORKERS' COMPENSATION	231	-	-	131	114	114	114
	LICENSED INSURANCE	241	-	-	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	-	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	73	62	62	62
	GRANT INDIRECT CHARGES	690	-	-	2,338	2,109	2,109	2,109
<b>Subtotal - Veneta Elementary</b>			-	-	<b>49,093</b>	<b>44,301</b>	<b>44,301</b>	<b>44,301</b>
2512120182000000	LICENSED SALARIES	111	-	-	27,426	-	-	-
	PERS IAP	212	-	-	1,646	-	-	-
	PERS UAL	213	-	-	2,372	-	-	-
	OPSRP PENSION	214	-	-	2,959	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	2,098	-	-	-
	WORKERS' COMPENSATION	231	-	-	131	-	-	-
	LICENSED INSURANCE	241	-	-	10,050	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	73	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	2,338	-	-	-
<b>Subtotal - Fern Ridge Middle School</b>			-	-	<b>49,093</b>	-	-	-
2512120616000000	LICENSED SALARIES	111	-	-	27,426	36,086	36,086	36,086
	SUBSTITUTES-LICENSED	121	-	-	-	1,453	1,453	1,453
	PERS PENSION	211	-	-	-	202	202	202
	PERS IAP	212	-	-	1,646	2,165	2,165	2,165
	PERS UAL	213	-	-	2,372	3,285	3,285	3,285
	OPSRP PENSION	214	-	-	2,959	3,894	3,894	3,894
	SOCIAL SECURITY ADMINISTR	220	-	-	2,098	2,872	2,872	2,872
	WORKERS' COMPENSATION	231	-	-	131	178	178	178
	LICENSED INSURANCE	241	-	-	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	-	-	-	450	450	450

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	73	99	99	99
	COMPUTER SOFTWARE	470		4,000	4,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	200	2,537	3,066	3,066	3,066
<b>Subtotal - Elmira High School</b>			-	<b>4,200</b>	<b>53,292</b>	<b>64,400</b>	<b>64,400</b>	<b>64,400</b>
<b>TOTAL GUIDANCE SERVICES</b>			-	<b>4,200</b>	<b>200,571</b>	<b>153,002</b>	<b>153,002</b>	<b>153,002</b>
2512134000000000	CONFIDENTIAL	114	-	-	-	54,129	54,129	54,129
	PERS IAP	212	-	-	-	3,248	3,248	3,248
	PERS UAL	213	-	-	-	4,736	4,736	4,736
	OPSRP PENSION	214	-	-	-	5,841	5,841	5,841
	SOCIAL SECURITY ADMINISTR	220	-	-	-	4,141	4,141	4,141
	WORKERS' COMPENSATION	231	-	-	-	257	257	257
	DEFERRED COMP ER	242	-	-	-	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	143	143	143
	ADMIN INSURANCE	249	-	-	-	21,300	21,300	21,300
	GRANT INDIRECT CHARGES	690	-	-	-	4,720	4,720	4,720
<b>TOTAL NURSE SERVICES</b>			-	-	-	<b>99,115</b>	<b>99,115</b>	<b>99,115</b>
2512210000000000	INST PROGRAM IMP SERVICES	312	-	26,382	77,313	-	-	-
	COMPUTER SOFTWARE	470	-	3,000		11,500	11,500	11,500
	GRANT INDIRECT CHARGES	690	-	1,469	6,354	575	575	575
<b>TOTAL SUPPORT SERVICES</b>			-	<b>30,851</b>	<b>83,667</b>	<b>12,075</b>	<b>12,075</b>	<b>12,075</b>
2512240000000000	INST PROGRAM IMP SERVICES	312	-	-	-	62,200	62,200	62,200
	GRANT INDIRECT CHARGES	690	-	-	-	3,110	3,110	3,110
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			-	-	-	<b>65,310</b>	<b>65,310</b>	<b>65,310</b>
2512321000000000	ADMINISTRATORS	113	-	-	-	45,537	45,537	45,537
	PERS IAP	212	-	-	-	2,732	2,732	2,732
	PERS UAL	213	-	-	-	3,984	3,984	3,984
	OPSRP PENSION	214	-	-	-	4,913	4,913	4,913
	SOCIAL SECURITY ADMINISTR	220	-	-	-	3,484	3,484	3,484
	WORKERS' COMPENSATION	231	-	-	-	213	213	213
	DEFERRED COMP ER	242	-	-	-	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	123	123	123
	ADMIN INSURANCE	249	-	-	-	10,010	10,010	10,010

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	GRANT INDIRECT CHARGES	690	-	-	-	3,580	3,580	3,580
<b>TOTAL OFFICE OF THE SUPERINTENDENT SERVICES</b>			-	-	-	<b>75,176</b>	<b>75,176</b>	<b>75,176</b>
2512630000000000	OTHER INST, PPROF& TECH	319	-	-	-	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	-	-	1,250	1,250	1,250
<b>TOTAL INFORMATION SERVICES</b>			-	-	-	<b>26,250</b>	<b>26,250</b>	<b>26,250</b>
2512660000000000	CLASSIFIED SALARIES	112	-	13,484	17,491	18,811	18,811	18,811
	PERS IAP	212	-	344	1,513	1,624	1,624	1,624
	PERS UAL	213	-	1,272	1,513	1,624	1,624	1,624
	OPSRP PENSION	214	-	727	1,887	2,003	2,003	2,003
	SOCIAL SECURITY ADMINISTR	220	-	1,034	1,338	1,420	1,420	1,420
	WORKERS' COMPENSATION	231	-	46	93	98	98	98
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	47	49	49	49
	CLASSIFIED INSURANCE	245	-	13,275	18,900	20,220	20,220	20,220
	OTHER NON-INSTR PROF TECH	389	-	-	-	3,000	3,000	3,000
	GRANT INDIRECT CHARGES	690	-	1,509	2,139	2,442	2,442	2,442
<b>TOTAL TECHNOLOGY SERVICES</b>			-	<b>31,690</b>	<b>44,921</b>	<b>51,291</b>	<b>51,291</b>	<b>51,291</b>
2513300000000000	CONFIDENTIAL	114	-	-	-	42,343	42,343	42,343
	CLASSIFIED SALARIES	112	-	-	17,153	-	-	-
	PERS PENSION	211	-	-	2,384	-	-	-
	PERS IAP	212	-	-	1,029	2,541	2,541	2,541
	PERS UAL	213	-	-	1,484	3,705	3,705	3,705
	OPSRP PENSION	214	-	-	-	4,569	4,569	4,569
	SOCIAL SECURITY ADMINISTR	220	-	-	1,312	3,239	3,239	3,239
	WORKERS' COMPENSATION	231	-	-	89	209	209	209
	DEFERRED COMP ER	242	-	-	-	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	46	112	112	112
	CLASSIFIED INSURANCE	245	-	-	17,010	-	-	-
	ADMIN INSURANCE	249	-	-	-	22,152	22,152	22,152
	OTHER GEN PROF, TECH SRVS	390	-	76,382	74,250	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	117,131	117,131	117,131
	GRANT INDIRECT CHARGES	690	-	3,819	5,745	10,168	10,168	10,168
<b>TOTAL OTHER COMMUNITY SERVICES</b>			-	<b>80,201</b>	<b>120,502</b>	<b>206,769</b>	<b>206,769</b>	<b>206,769</b>
2514150000000000	BUILDING ACQUISITION	520	-	110,330	150,000	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	IMPROVE OTHER THAN BUILDINGS	530	-	32,544	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	7,144	7,500	-	-	-
<b>TOTAL BUILDING ACQUISITIONS</b>			-	<b>150,018</b>	<b>157,500</b>	-	-	-
<b>TOTAL SIA REQUIREMENTS</b>			-	<b>375,863</b>	<b>995,184</b>	<b>1,150,447</b>	<b>1,150,447</b>	<b>1,150,447</b>
<b>EARLY INDICATOR GRANT</b>								
<b>REQUIREMENTS</b>								
2532230000000000	DATA PROCESS	386	-	3,185	-	4,101	4,101	4,101
	GRANT INDIRECT CHARGES	690	-	64	-	161	161	161
<b>TOTAL ELEMENTARY PROGRAMS</b>			-	<b>3,249</b>	-	<b>4,262</b>	<b>4,262</b>	<b>4,262</b>
<b>TOTAL EARLY INDICATOR GRANT REQUIREMENTS</b>			-	<b>3,249</b>	-	<b>4,262</b>	<b>4,262</b>	<b>4,262</b>
<b>SUMMER ENRICHMENT K-8</b>								
<b>REQUIREMENTS</b>								
2541410000000000	LICENSED SALARIES	111	-	-	85,000	-	-	-
	ADDITIONAL SALARY	130	-	-	-	80,000	80,000	80,000
	PERS PENSION	211	-	-	11,815	11,120	11,120	11,120
	PERS IAP	212	-	-	5,100	4,800	4,800	4,800
	PERS UAL	213	-	-	7,353	7,000	7,000	7,000
	SOCIAL SECURITY ADMINISTR	220	-	-	6,503	6,120	6,120	6,120
	WORKERS' COMPENSATION	231	-	-	383	360	360	360
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	227	214	214	214
	INSTRUCTION SERVICES	311	-	-	14,000	-	-	-
	SUPPLIES AND MATERIALS	410	-	2,369	8,000	750	750	750
	TEXTBOOKS	420	-	16,181	40,000	-	-	-
	NON-CONSUMABLES	460	-	-	8,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	703	6,760	4,158	4,158	4,158
<b>TOTAL ELEMENTARY PROGRAMS</b>			-	<b>19,252</b>	<b>193,141</b>	<b>114,522</b>	<b>114,522</b>	<b>114,522</b>
2541420000000000	ADDITIONAL SALARY	130	-	-	26,675	31,000	31,000	31,000
	PERS PENSION	211	-	-	3,708	4,309	4,309	4,309
	PERS IAP	212	-	-	1,601	1,860	1,860	1,860
	PERS UAL	213	-	-	2,307	2,713	2,713	2,713
	SOCIAL SECURITY ADMINISTR	220	-	-	2,041	2,372	2,372	2,372
	WORKERS' COMPENSATION	231	-	-	120	140	140	140



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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	71	81	81	81
	SUPPLIES AND MATERIALS	410	-	3,898	4,000	750	750	750
	TEXTBOOKS	420	-	-	10,000	-	-	-
	NON-CONSUMABLES	460	-	3,108	8,773	-	-	-
	GRANT INDIRECT CHARGES	690	-	266	1,915	1,609	1,609	1,609
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			-	<b>7,272</b>	<b>61,211</b>	<b>44,834</b>	<b>44,834</b>	<b>44,834</b>
2541490000000000	PROPERTY SERVICES	320	-	1,630	-	-	-	-
	FUEL	326	-	39	-	-	-	-
	NON-REIMBURSABLE ST	332	-	175	-	-	-	-
	OTHER GEN PROF, TECH	390	-	1,710	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,840	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	363	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	218	-	-	-	-
<b>TOTAL OTHER SUMMER SCHOOL PROGRAMS</b>			-	<b>5,976</b>	-	-	-	-
2542550000000000	REIMBURSABLE STUDENT	331	-	-	40,000	-	-	-
<b>TOTAL STUDENT TRANSPORTATION</b>			-	-	<b>40,000</b>	-	-	-
<b>TOTAL SUMMER ENRICHMENT K-8 LEVEL</b>			-	<b>32,500</b>	<b>294,352</b>	<b>159,356</b>	<b>159,356</b>	<b>159,356</b>
<b>SUMMER ACADEMIC 9-12</b>								
<b>REQUIREMENTS</b>								
2561430000000000	LICENSED SALARIES	111	-	-	85,000	-	-	-
	ADDITIONAL SALARY	130	-	-	-	55,000	55,000	55,000
	PERS PENSION	211	-	-	11,815	7,645	7,645	7,645
	PERS IAP	212	-	-	5,100	3,300	3,300	3,300
	PERS UAL	213	-	-	7,353	4,813	4,813	4,813
	SOCIAL SECURITY ADMINISTR	220	-	-	6,503	4,208	4,208	4,208
	WORKERS' COMPENSATION	231	-	-	383	248	248	248
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	227	145	145	145
	INSTRUCTION SERVICES	311	-	-	14,000	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	8,000	-	-	-
	TEXTBOOKS	420	-	-	40,000	-	-	-
	NON-CONSUMABLES	460	-	-	8,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	6,760	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			-	-	193,141	75,359	75,359	75,359
2562550000000000	REIMBURSABLE STUDENT	331	-	-	21,724	-	-	-
<b>TOTAL STUDENT TRANSPORTATION</b>			-	-	21,724	-	-	-
<b>TOTAL SUMMER ACCADEMIC 9-12 LEVEL</b>			-	-	214,865	75,359	75,359	75,359
<b>TITLE I-A</b>								
<b>REQUIREMENTS</b>								
2621272450000000	LICENSED SALARIES	111	62,774	27,919	37,114	62,411	62,411	62,411
	CLASSIFIED SALARIES	112	129,838	183,258	201,495	173,602	173,602	173,602
	SUBSTITUTES-LICENSED	121	376	-	1,017	1,038	1,038	1,038
	SUBSTITUTES-CLASSIFIED	122	4,123	1,605	5,500	4,422	4,422	4,422
	ADDITIONAL SALARY	130	4,739	290	-	-	-	-
	PERS PENSION	211	14,993	10,914	9,247	759	759	759
	PERS IAP	212	10,630	10,718	14,250	13,844	13,844	13,844
	PERS UAL	213	17,809	19,619	21,180	21,129	21,129	21,129
	OPSRP PENSION	214	12,122	17,169	18,369	24,860	24,860	24,860
	SOCIAL SECURITY ADMINISTR	220	15,035	16,059	18,731	18,473	18,473	18,473
	WORKERS' COMPENSATION	231	877	687	1,212	1,206	1,206	1,206
	LICENSED INSURANCE	241	16,500	6,485	10,050	21,300	21,300	21,300
	DEFERRED COMP ER	242	-	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	628	644	644	644
	CLASSIFIED INSURANCE	245	79,062	100,136	139,860	133,452	133,452	133,452
	TRAVEL	340	-	-	1,000	-	-	-
	SUPPLIES AND MATERIALS	410	718	243	5,000	7,000	7,000	7,000
	TEXTBOOKS	420	978	4,281	12,000	15,000	15,000	15,000
	COMPUTER SOFTWARE	470	1,234	7,410	7,500	9,500	9,500	9,500
	COMPUTER HARDWARE	480	7,990	-	75	2,000	2,000	2,000
	GRANT INDIRECT CHARGES	690	7,596	8,136	19,657	19,387	19,387	19,387
<b>TOTAL TITLE I</b>			<b>387,393</b>	<b>414,928</b>	<b>523,885</b>	<b>530,927</b>	<b>530,927</b>	<b>530,927</b>
2622110450000000	REIMBURSABLE STUDENT	331	-	-	3,000	4,000	4,000	4,000
	TRAVEL	340	694	-	1,000	2,000	2,000	2,000
	SUPPLIES AND MATERIALS	410	-	121	500	600	600	600
	DUES & FEES	640	662	50	500	600	600	600
	GRANT INDIRECT CHARGES	690	27	2	600	275	275	275

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>TOTAL ATTENDANCE &amp; SOCIAL WORK SERVICES</b>			<b>1,383</b>	<b>173</b>	<b>5,600</b>	<b>7,475</b>	<b>7,475</b>	<b>7,475</b>
2622410450000000	ADMINISTRATORS	113	-	43,243	46,765	-	-	-
	PERS PENSION	211	-	3,706	3,250	-	-	-
	PERS IAP	212	-	2,369	2,806	-	-	-
	PERS UAL	213	-	3,519	4,045	-	-	-
	OPSRP PENSION	214	-	2,654	2,523	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	3,031	3,578	-	-	-
	WORKERS' COMPENSATION	231	-	110	219	-	-	-
	LICENSED INSURANCE	241	-	7,145	-	-	-	-
	DEFERRED COMP ER	242	-	1,000	1,500	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	125	-	-	-
	ADMIN INSURANCE	249	-	2,417	10,410	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	5,000	6,000	6,000	6,000
	GRANT INDIRECT CHARGES	690	-	1,384	3,016	227	227	227
<b>TOTAL OFFICE OF THE PRINCIPAL</b>			<b>-</b>	<b>70,578</b>	<b>83,237</b>	<b>6,227</b>	<b>6,227</b>	<b>6,227</b>
2623300450000000	SUPPLIES & MATERIALS	410	-	79	2,727	7,000	7,000	7,000
	GRANT INDIRECT CHA	690	-	2	-	265	265	265
<b>TOTAL COMMUNITY SERVICES</b>			<b>-</b>	<b>81</b>	<b>2,727</b>	<b>7,265</b>	<b>7,265</b>	<b>7,265</b>
<b>TOTAL TITLE I REQUIREMENTS</b>			<b>388,776</b>	<b>485,759</b>	<b>615,449</b>	<b>551,894</b>	<b>551,894</b>	<b>551,894</b>
<b>OEA WELLNESS GRANT</b>								
<b>REQUIREMENTS</b>								
2642649000000000	SUBSTITUTES - LICENSED	121	188	-	-	-	-	-
	ADDITIONAL SALARY	130	3,600	3,715	5,000	5,000	5,000	5,000
	PERS PENSION	211	433	236	695	695	695	695
	PERS IAP	212	212	183	300	300	300	300
	PERS UAL	213	328	340	433	438	438	438
	OPSRP PENSION	214	145	306	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	277	280	383	383	383	383
	WORKERS' COMPENSATION	231	15	11	23	23	23	23
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	13	12	12	12
	OTHER INST, PROF & TECH	319	1,470	1,450	5,300	5,300	5,300	5,300
	OTHER NON-INSTR PR	389	-	-	947	947	947	947

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	1,097	3,234	5,206	5,202	5,202	5,202
<b>TOTAL OTHER STAFF SERVICES</b>			<b>7,764</b>	<b>9,755</b>	<b>18,300</b>	<b>18,300</b>	<b>18,300</b>	<b>18,300</b>
2642690000000000	DATA PROCESS	386	5,250	5,061	6,700	6,700	6,700	6,700
<b>TOTAL OTHER SUPPORT SERVICES-CENTRAL</b>			<b>5,250</b>	<b>5,061</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>
<b>TOTAL WELLNESS GRANT REQUIREMENTS</b>			<b>13,014</b>	<b>14,816</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>NFL GRANT</b>								
<b>REQUIREMENTS</b>								
2661132616000000	ADDITIONAL SALARY	130	3,635	-	-	-	-	-
	PERS IAP	212	218	-	-	-	-	-
	PERS UAL	213	321	-	-	-	-	-
	OPSRP PENSION	214	461	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	278	-	-	-	-	-
	WORKERS' COMPENSATION	231	2	-	-	-	-	-
	TRAVEL	340	85	-	-	-	-	-
<b>TOTAL HIGH SCHOOL EXTRACURRICULAR</b>			<b>5,000</b>	-	-	-	-	-
<b>TOTAL NFL GRANT REQUIREMENTS</b>			<b>5,000</b>	-	-	-	-	-
<b>WLC - TITLE GRANT</b>								
<b>REQUIREMENTS</b>								
2691288128000000	GRANT INDIRECT CHARGES	690	-	1,656	-	85,000	85,000	85,000
<b>TOTAL CHARTER SCHOOLS</b>			-	<b>1,656</b>	-	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
2695300128000000	GRANT INDIRECT CHARGES	690	1,848	-	-	-	-	-
	TRANSITS	720	90,761	42,044	85,000	-	-	-
<b>TOTAL WLC TITLE</b>			<b>92,609</b>	<b>42,044</b>	<b>85,000</b>	-	-	-
<b>TOTAL WLC TITLE REQUIREMENTS</b>			<b>92,609</b>	<b>43,700</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>TITLE IV-A</b>								
<b>REQUIREMENTS</b>								
2701111179000000	CLASSIFIED SALARIES	112	2,765	6,097	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	316	-	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	-	57	-	-	-	-
	PERS IAP	212	143	292	-	-	-	-
	PERS UAL	213	244	689	-	-	-	-
	OPSRP PENSION	214	302	617	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	206	470	-	-	-	-
	WORKERS' COMPENSATION	231	12	17	-	-	-	-
	CLASSIFIED SALARIES	245	1,427	3,983	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,365	-	8,000	12,000	12,000	12,000
	NON-CONSUMABLE ITEMS	460	759	790	-	-	-	-
	COMPUTER SOFTWARE	470	3,803	1,998	-	-	-	-
	GRANT INDIRECT CHARGES	690	221	307	315	454	454	454
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>11,248</b>	<b>15,633</b>	<b>8,315</b>	<b>12,454</b>	<b>12,454</b>	<b>12,454</b>
2701283000000000	POSTAGE	353	-	86	-	-	-	-
	PRINTING AND BINDING	355	-	208	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	844	-	-	-	-
	NON-CONSUMABLES	460	-	1,754	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	58	-	-	-	-
<b>TOTAL ALTERNATIVE PROGRAMS</b>			-	<b>2,950</b>	-	-	-	-
2701121182000000	CLASSIFIED SALARIES	112	6,658	2,336	9,709	-	-	-
	SUBSTITUTES-CLASSIFIED	122	536	-	529	-	-	-
	PERS PENSION	211	-	-	74	-	-	-
	PERS IAP	212	125	130	583	-	-	-
	PERS UAL	213	634	206	886	-	-	-
	OPSRP PENSION	214	263	274	1,048	-	-	-
	SOCIAL SECURITY ADMINISTR	220	550	179	783	-	-	-
	WORKERS' COMPENSATION	231	33	6	54	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	27	-	-	-
	NON-CONSUMABLE ITEM	460	3,030	-	-	12,000	12,000	12,000
	COMPUTER SOFTWARE	470	-	499	-	-	-	-
	GRANT INDIRECT CHARGES	690	237	73	519	454	454	454
<b>TOTAL MIDDLE SCHOOL PROGRAMS</b>			<b>12,067</b>	<b>3,702</b>	<b>14,212</b>	<b>12,454</b>	<b>12,454</b>	<b>12,454</b>
2701131616000000	REPAIRS & MAINTENANCE	322	-	-	3,500	-	-	-
	NON-CONSUMABLE ITEM	460	2,838	-	10,000	9,530	9,530	9,530
	GRANT INDIRECT CHARGES	690	57	-	511	375	375	375

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>2,895</b>	<b>-</b>	<b>14,011</b>	<b>9,905</b>	<b>9,905</b>	<b>9,905</b>
2702321000000000	SUPPLIES AND MATERIALS	410	49	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	1,828	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1	-	-	-	-	-
<b>TOTAL SUPERINTENDENT</b>			<b>1,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2702660000000000	NON-CONSUMABLE ITEMS	460	-	5,070	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	101	-	-	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>-</b>	<b>5,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TITLE IV REQUIREMENTS</b>			<b>28,088</b>	<b>27,455</b>	<b>36,538</b>	<b>34,813</b>	<b>34,813</b>	<b>34,813</b>
<b>PERKINS GRANT</b>								
<b>REQUIREMENTS</b>								
2711131616000000	SUPPLIES AND MATERIALS	410	-	100	-	-	-	-
	NON-CONSUMABLE ITEMS	460	7,700	480	4,000	4,000	4,000	4,000
	COMPUTER HARDWARE	480	-	4,500	-	-	-	-
<b>TOTAL PERKINS GRANT REQUIREMENTS</b>			<b>7,700</b>	<b>5,080</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>CAREER PATHWAYS</b>								
<b>REQUIREMENTS</b>								
2731131616000000	NON-CONSUMABLE ITEMS	460	1,998	2,002	-	-	-	-
<b>TOTAL CAREER PATHWAYS GRANT REQUIREMENTS</b>			<b>1,998</b>	<b>2,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMP. DISTRICT GRANT</b>								
<b>REQUIREMENTS</b>								
2791288128000000	CHARTER SCHOOL PAYMENT	360	-	4,869	-	-	-	-
	COMPUTER HARDWARE	480	-	870	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	97	-	-	-	-
<b>TOTAL CHARTER SCHOOLS</b>			<b>-</b>	<b>5,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2792660000000000	NON-CONSUMABLE ITEMS	460	-	1,106	-	-	-	-
	COMPUTER HARDWARE	480	-	89,556	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,777	-	-	-	-

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TOTAL TECHNOLOGY SERVICES</b>			-	<b>92,439</b>	-	-	-	-
<b>TOTAL COMP. DISTRICT GRANT REQUIREMENTS</b>			-	<b>98,274</b>	-	-	-	-
<b>MEASURE 98</b>								
<b>REQUIREMENTS</b>								
2891131616000000	LICENSED SALARIES	111	23,077	24,319	24,928	27,661	27,661	27,661
	SUBSTITUTES-LICENSED	121	31	-	-	-	-	-
	PERS IAP	212	1,385	1,459	1,496	1,660	1,660	1,660
	PERS UAL	213	2,048	2,184	2,156	2,420	2,420	2,420
	OPSRP PENSION	214	2,928	3,086	2,690	2,985	2,985	2,985
	SOCIAL SECURITY ADMINISTR	220	1,778	1,865	1,907	2,116	2,116	2,116
	WORKERS' COMPENSATION	231	98	72	120	132	132	132
	LICENSED INSURANCE	241	8,990	9,300	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	67	74	74	74
	FUEL	326	25	-	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	44	-	-	-	-	-
	TRAVEL	340	-	93	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	13,280	-	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	1,500	1,500	1,500	1,500
	SUPPLIES AND MATERIALS	410	6,050	1,098	7,000	7,000	7,000	7,000
	NON-CONSUMABLE ITEMS	460	4,665	22,087	2,000	2,000	2,000	2,000
	COMPUTER SOFTWARE	470	1,577	2,344	-	-	-	-
	COMPUTER HARDWARE	480	-	5,368	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	5,000	5,000	5,000	5,000
	DUES & FEES	640	329	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,326	1,466	2,250	2,412	2,412	2,412
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>67,633</b>	<b>74,741</b>	<b>61,614</b>	<b>66,060</b>	<b>66,060</b>	<b>66,060</b>
2891283616000000	LICENSED SALARIES	111	-	41,387	37,114	37,857	37,857	37,857
	EXTRA DUTY	130	-	6,535	3,907	3,985	3,985	3,985
	PERS PENSION	211	-	8,693	5,702	5,816	5,816	5,816
	PERS IAP	212	-	2,875	2,461	2,510	2,510	2,510
	PERS UAL	213	-	4,304	3,548	3,661	3,661	3,661
	SOCIAL SECURITY ADMINISTR	220	-	3,673	3,138	3,201	3,201	3,201
	WORKERS' COMPENSATION	231	-	134	194	197	197	197

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	-	10,630	10,050	10,650	10,650	10,650
	DEFERRED COMP ER	242	-	514	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	110	112	112	112
	SUPPLIES AND MATERIALS	410	-	489	500	-	-	-
	NON-CONSUMABLE ITEM	460	-	1,706	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,619	2,545	2,593	2,593	2,593
<b>TOTAL DISTRICT ALTERNATIVE PROGRAMS</b>			-	<b>82,560</b>	<b>69,719</b>	<b>71,032</b>	<b>71,032</b>	<b>71,032</b>
2892120616000000	LICENSED SALARIES	111	-	-	-	36,086	36,086	36,086
	PERS IAP	212	-	-	-	2,165	2,165	2,165
	PERS UAL	213	-	-	-	3,158	3,158	3,158
	OPSRP PENSION	214	-	-	-	3,894	3,894	3,894
	SOCIAL SECURITY ADMINISTR	220	-	-	-	2,761	2,761	2,761
	WORKERS' COMPENSATION	231	-	-	-	170	170	170
	LICENSED INSURANCE	241	-	-	-	10,650	10,650	10,650
	DEFERRED COMP ER	242	-	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	96	96	96
	COMPUTER SOFTWARE	470	-	-	12,363	12,000	12,000	12,000
	GRANT INDIRECT CHARGES	690	-	-	469	2,707	2,707	2,707
<b>TOTAL GUIDANCE SERVICES</b>			-	-	<b>12,832</b>	<b>74,137</b>	<b>74,137</b>	<b>74,137</b>
2892124182000000	LICENSED SALARIES	111	9,675	10,195	10,450	10,659	10,659	10,659
	SUBSTITUTES-LICENSED	121	26	-	-	-	-	-
	PERS PENSION	211	1,755	1,849	1,453	1,482	1,482	1,482
	PERS IAP	212	580	612	627	640	640	640
	PERS UAL	213	859	916	904	933	933	933
	SOCIAL SECURITY ADMINISTR	220	740	775	799	815	815	815
	WORKERS' COMPENSATION	231	40	29	50	51	51	51
	LICENSED INSURANCE	241	2,999	3,099	3,349	3,549	3,549	3,549
	DEFERRED COMP ER	242	150	150	150	150	150	150
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	28	26	26	26
	SUPPLIES AND MATERIALS	410	-	-	4,000	-	-	-
	GRANT INDIRECT CHARGES	690	336	352	827	694	694	694
<b>TOTAL INFORMATION SERVICES</b>			<b>17,160</b>	<b>17,977</b>	<b>22,637</b>	<b>18,999</b>	<b>18,999</b>	<b>18,999</b>
<b>REQUIREMENTS</b>								
2892660000000000	COMPUTER SOFTWARE	470	-	-	50,000	-	-	-



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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	COMPUTER HARDWARE	480	-	110,088	6,367	6,367	6,367	6,367
	GRANT INDIRECT CHARGES	690	-	2,202	2,145	241	241	241
<b>TOTAL TECHNOLOGY SERVICES</b>			-	<b>112,290</b>	<b>58,512</b>	<b>6,608</b>	<b>6,608</b>	<b>6,608</b>
2892124616000000	LICENSED SALARIES	111	48,393	50,998	52,272	53,318	53,318	53,318
	SUBSTITUTES-LICENSED	121	318	-	-	-	-	-
	ADDITIONAL SALARY	130	2,825	-	-	-	-	-
	PERS PENSION	211	8,997	9,251	7,266	7,411	7,411	7,411
	PERS IAP	212	3,067	3,060	3,135	3,199	3,199	3,199
	PERS UAL	213	4,552	4,580	4,521	4,665	4,665	4,665
	OPSRP PENSION	214	216	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,923	3,876	3,999	4,079	4,079	4,079
	WORKERS' COMPENSATION	231	213	146	249	254	254	254
	LICENSED INSURANCE	241	15,001	15,501	16,752	17,751	17,751	17,751
	DEFERRED COMP ER	242	750	750	750	750	750	750
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	141	145	145	145
	INST PROGRAM IMP S	312	440	-	6,000	6,000	6,000	6,000
	TRAVEL	340	383	53	3,750	3,750	3,750	3,750
	POSTAGE	353	-	-	500	500	500	500
	PRINTING AND BINDING	355	425	-	-	-	-	-
	OTHER NON-INSTR PRO	389	3,030	-	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	4,940	-	4,500	824	824	824
	SUPPLIES AND MATERIALS	410	6,837	2,623	5,800	-	-	-
	TEXTBOOKS	420	5,660	-	4,154	-	-	-
	NON-CONSUMABLE ITEMS	460	5,308	9,244	4,000	4,000	4,000	4,000
	COMPUTER SOFTWARE	470	-	25,923	2,000	2,000	2,000	2,000
	COMPUTER HARDWARE	480	-	30,431	5,000	5,000	5,000	5,000
	DUES & FEES	640	100	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	2,308	3,129	4,729	4,276	4,276	4,276
<b>TOTAL INFORMATION SERVICES</b>			<b>117,685</b>	<b>159,565</b>	<b>129,518</b>	<b>117,922</b>	<b>117,922</b>	<b>117,922</b>
<b>TOTAL MEASURE 98 REQUIREMENTS</b>			<b>202,478</b>	<b>447,132</b>	<b>354,832</b>	<b>354,758</b>	<b>354,758</b>	<b>354,758</b>
<b>TITLE II</b>								
<b>REQUIREMENTS</b>								
2931111450000000	LICENSED SALARIES	111	6,931	8,290	-	-	-	-
	CLASSIFIED SALARIES	112	29,867	31,725	-	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-CLASSIFIED	122	-	325	-	-	-	-
	ADDITIONAL SALARY	130	-	-	34,000	34,000	34,000	34,000
	PERS PENSION	211	2,306	3,971	4,726	4,726	4,726	4,726
	PERS IAP	212	1,825	1,615	2,040	2,040	2,040	2,040
	PERS UAL	213	3,246	4,337	2,941	2,975	2,975	2,975
	OPSRP PENSION	214	2,247	1,690	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	2,738	3,031	2,601	2,601	2,601	2,601
	WORKERS' COMPENSATION	231	152	106	153	153	153	153
	LICENSED INSURANCE	241	1,500	2,629	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	91	91	91	91
	CLASSIFIED INSURANCE	245	16,685	13,301	-	-	-	-
	SUPPLIES AND MATERIALS	410	126	-	62	-	-	-
	GRANT INDIRECT CHARGES	690	1,352	106	1,764	1,766	1,766	1,766
<b>TOTAL ELEMENTARY PROGRAMS</b>			<b>68,975</b>	<b>71,125</b>	<b>48,378</b>	<b>48,352</b>	<b>48,352</b>	<b>48,352</b>
2932210450000000	COMPUTER SOFTWARE	470	2,000	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	40	-	-	-	-	-
<b>TOTAL IMPROVEMENT OF INSTRUCTION SERVICES</b>			<b>2,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2932240450000000	SUBSTITUTES-LICENSED	121	1,503	-	-	-	-	-
	ADDITIONAL SALARY	130	-	-	3,000	3,000	3,000	3,000
	PERS PENSION	211	170	-	417	417	417	417
	PERS IAP	212	-	-	180	180	180	180
	PERS UAL	213	133	-	260	263	263	263
	OPSRP PENSION	214	48	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	115	-	230	230	230	230
	WORKERS' COMPENSATION	231	5	-	14	14	14	14
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	8	6	6	6
	INST PROGRAM IMP SERVICES	312	1,970	5,752	-	8,775	8,775	8,775
	SUPPLIES AND MATERIALS	410	35	142	-	-	-	-
	GRANT INDIRECT CHARGES	690	80	118	155	489	489	489
<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>			<b>4,058</b>	<b>6,012</b>	<b>4,264</b>	<b>13,374</b>	<b>13,374</b>	<b>13,374</b>
2932410450000000	ADMINISTRATORS	113	-	1,857	-	-	-	-
	PERS PENSION	211	-	337	-	-	-	-
	PERS IAP	212	-	111	-	-	-	-
	PERS UAL	213	-	200	-	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SOCIAL SECURITY ADMINISTR	220	-	143	-	-	-	-
	WORKERS' COMPENSATION	231	-	5	-	-	-	-
	DEFERRED COMP ER	242	-	50	-	-	-	-
	ADMIN INSURANCE	249	-	98	-	-	-	-
<b>TOTAL OFFICE OF PRINCIPAL SERVICES</b>			-	<b>2,801</b>	-	-	-	-
<b>TOTAL TITLE II REQUIREMENTS</b>			<b>75,073</b>	<b>79,939</b>	<b>52,642</b>	<b>61,726</b>	<b>61,726</b>	<b>61,726</b>
<b>MISC. GRANTS (KITS, FRC, ETC.)</b>								
<b>REQUIREMENTS</b>								
2951131616012000	CLASSIFIED SALARIES	112	20,878	21,658	22,034	22,698	22,698	22,698
	PERS PENSION	211	3,787	3,929	3,063	3,155	3,155	3,155
	PERS IAP	212	1,253	1,300	1,322	1,362	1,362	1,362
	PERS UAL	213	1,841	1,946	1,906	1,986	1,986	1,986
	SOCIAL SECURITY ADMINISTR	220	1,463	1,450	1,686	1,736	1,736	1,736
	WORKERS' COMPENSATION	231	92	68	113	116	116	116
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	59	61	61	61
	CLASSIFIED INSURANCE	245	11,401	11,750	12,600	13,480	13,480	13,480
	TRAVEL	340	1,084	931	1,799	1,799	1,799	1,799
	SUPPLIES AND MATERIALS	410	-	190	266	266	266	266
<b>TOTAL HIGH SCHOOL PROGRAMS</b>			<b>41,799</b>	<b>43,220</b>	<b>44,848</b>	<b>46,659</b>	<b>46,659</b>	<b>46,659</b>
295330000000000000	ADDITIONAL SALARY	130	23,439	4,246	26,024	26,928	26,928	26,928
	PERS PENSION	211	216	-	528	530	530	530
	PERS IAP	212	913	-	730	761	761	761
	PERS UAL	213	2,067	384	2,251	2,357	2,357	2,357
	OPSRP PENSION	214	2,823	64	2,398	2,494	2,494	2,494
	SOCIAL SECURITY ADMINISTR	220	1,794	325	1,990	2,060	2,060	2,060
	WORKERS' COMPENSATION	231	101	14	132	136	136	136
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	70	71	71	71
	POSTAGE	353	275	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	2,941	1,288	800	1,288	1,288	1,288
	NON-CONSUMABLE ITEMS	460	-	30	2,120	30	30	30
<b>TOTAL COMMUNITY SERVICES</b>			<b>34,570</b>	<b>6,351</b>	<b>37,043</b>	<b>36,655</b>	<b>36,655</b>	<b>36,655</b>
<b>TOTAL OTHER GRANTS REQUIREMENTS</b>			<b>76,368</b>	<b>49,572</b>	<b>81,891</b>	<b>83,314</b>	<b>83,314</b>	<b>83,314</b>

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

			2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>CHARTER SCHOOL</b>								
<b>REQUIREMENTS</b>								
2961288128000000	CHARTER SCHOOL PAYMENTS	360	775,544	576,956	641,987	631,205	631,205	631,205
<b>TOTAL CHARTER SCHOOLS</b>			<b>775,544</b>	<b>576,956</b>	<b>641,987</b>	<b>631,205</b>	<b>631,205</b>	<b>631,205</b>
<b>TOTAL CHARTER SCHOOL REQUIREMENTS</b>			<b>775,544</b>	<b>576,956</b>	<b>641,987</b>	<b>631,205</b>	<b>631,205</b>	<b>631,205</b>
<b>TECHNOLOGY RESERVE</b>								
<b>REQUIREMENTS</b>								
2972660110000000	ADDITIONAL SALARY	130	282	-	-	-	-	-
	PERS IAP	212	17	-	-	-	-	-
	PERS UAL	213	25	-	-	-	-	-
	OPSRP PENSION	214	36	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	22	-	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-	-
	INST, PROF, TECH SERVICES	310	4,913	-	-	-	-	-
	COMPUTER HARDWARE	480	-	166,471	190,000	200,000	200,000	200,000
	TECHNOLOGY	550	-	-	145,000	150,000	150,000	150,000
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>5,295</b>	<b>166,471</b>	<b>335,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
2976110110000000	RESERVE IT IMPROVEMENTS	816	-	-	238,016	360,699	360,699	360,699
<b>TOTAL OPERATING CONTINGENCY</b>			<b>-</b>	<b>-</b>	<b>238,016</b>	<b>360,699</b>	<b>360,699</b>	<b>360,699</b>
<b>TOTAL TECHNOLOGY RESERVE REQUIREMENTS</b>			<b>5,295</b>	<b>166,471</b>	<b>573,016</b>	<b>710,699</b>	<b>710,699</b>	<b>710,699</b>
<b>DISTRICT MAINTENANCE RESERVE</b>								
<b>REQUIREMENTS</b>								
2982542700000000	REPAIRS & MAINTENANCE	322	-	-	50,000	50,000	50,000	50,000
	ARCHIT/ENGINEER SERVICES	383	2,932	-	-	-	-	-
	OTHER NON-INSTR PROF	389	82,889	12,182	50,000	50,000	50,000	50,000
	SUPPLIES AND MATERIALS	410	61	12,418	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	10,500	-	-	-	-
	BUILDING ACQUISITIONS	520	-	6,276	-	-	-	-
	IMPROVE OTHER THAN BUILD	530	-	-	50,000	50,000	50,000	50,000
	DEPRECIABLE EQUIPMENT	540	9,300	-	-	-	-	-

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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OTHER CAPITAL OUTLAY	590	53,720	-	45,000	50,000	50,000	50,000
	DUES & FEES	640	685	788	-	-	-	-
<b>TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES</b>			<b>149,587</b>	<b>42,165</b>	<b>195,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
29825437000000000	REPAIRS & MAINTENANCE	322	329	-	-	-	-	-
	RENTALS	324	3,351	-	-	-	-	-
	OTHER NON-INSTR PROF	389	50,539	5,000	100,000	100,000	100,000	100,000
	SUPPLIES AND MATERIALS	410	8,033	6,812	-	-	-	-
	NON-CONSUMABLE ITEMS	460	3,996	5,150	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	8,500	25,000	100,000	100,000	100,000
<b>TOTAL CARE AND UPKEEP OF GROUNDS</b>			<b>66,246</b>	<b>25,462</b>	<b>125,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
29825497000000000	WATER AND SEWAGE	327	19,073	-	25,000	200,000	200,000	200,000
<b>TOTAL OPERATING AND MAINTENANCE OF PLANT SERVICES</b>			<b>19,073</b>	<b>-</b>	<b>25,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
29861107000000000	PLANNED RESERVE	810	-	-	1,160,069	1,023,260	1,023,260	1,023,260
	RESERVE CAPITAL IMPROVEME	813	-	-	112,500	212,500	212,500	212,500
	RESERVE VEHICLE/EQUIP REP	815	-	-	60,000	60,000	60,000	60,000
<b>TOTAL OPERATING CONTINGENCY</b>			<b>-</b>	<b>-</b>	<b>1,332,569</b>	<b>1,295,760</b>	<b>1,295,760</b>	<b>1,295,760</b>
<b>TOTAL DISTRICT MAINT. RESERVE REQUIREMENTS</b>			<b>234,907</b>	<b>67,627</b>	<b>1,677,569</b>	<b>1,895,760</b>	<b>1,895,760</b>	<b>1,895,760</b>
<b>EARLY RETIREMENT RESERVE</b>								
<b>REQUIREMENTS</b>								
29927000000000000	RETIREMENT STIPENDS	116	138,162	81,373	87,191	76,381	76,381	76,381
	SOCIAL SECURITY ADMINISTR	220	8,768	5,197	6,670	5,843	5,843	5,843
	LICENSED INSURANCE	241	(158)	-	-	-	-	-
	CLASSIFIED INSURANCE	245	5,146	3,350	-	-	-	-
	LIC. RETIREMENT HEALTH	271	131,470	112,585	81,600	36,210	36,210	36,210
	CLASS. RETIREMENT HEALTH	275	55,404	588	146,400	207,255	207,255	207,255
	STATISTICAL SERVICES	317	7,500	-	10,000	-	-	-
	POSTAGE	353	-	-	100	-	-	-
<b>TOTAL SUPPLEMENTAL RETIREMENT PROGRAM</b>			<b>346,292</b>	<b>203,093</b>	<b>331,961</b>	<b>325,689</b>	<b>325,689</b>	<b>325,689</b>
29961100000000000	RESERVE PERS LIABILITY	811	-	-	340,000	340,000	340,000	340,000
	RESERVE EARLY RETIREMENT	814	-	-	1,083,039	1,117,438	1,117,438	1,117,438
<b>TOTAL OPERATING CONTINGENCY</b>			<b>-</b>	<b>-</b>	<b>1,423,039</b>	<b>1,457,438</b>	<b>1,457,438</b>	<b>1,457,438</b>

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

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	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>TOTAL DIST. RETIREMENT FUND REQUIREMENTS</b>	<b>346,292</b>	<b>203,093</b>	<b>1,755,000</b>	<b>1,783,127</b>	<b>1,783,127</b>	<b>1,783,127</b>
<b>TOTAL FUND 200'S REQUIREMENTS:</b>	<b>3,751,803</b>	<b>4,676,781</b>	<b>14,970,600</b>	<b>13,640,835</b>	<b>13,640,835</b>	<b>13,640,835</b>

# **DEBT SERVICE FUND**



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

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***DEBT SERVICE FUND***

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

**GENERAL OBLIGATION BONDS:**

Purpose		Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2014	Finance costs of capital projects	9/30/2014	6/15/2027	\$ 24,299,842	\$ 5,375,700
Series 2021	Refinance the district's Series 2014	10/28/2021	6/15/2036	\$ 22,175,000	\$21,575,000

**PENSION OBLIGATION BONDS:**

Purpose		Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2002	Lump-sum payment to PERS	10/31/2002	6/30/2028	\$ 4,568,364	\$ 3,935,000





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

			2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023
			Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>RESOURCES</b>								
R1100	TAXES		2,081,299	1,993,316	1,871,795	2,386,518	2,386,518	2,386,518
R1500	EARNINGS ON INVESTMENTS		13,774	4,827	3,000	3,000	3,000	3,000
R1500	EARNINGS ON INVESTMENTS		4,573	32	2,000	-	-	-
R1900	OTHER REV LOCAL SOURCES		266	212	-	-	-	-
R1900	OTHER REV LOCAL SOURCES		657,403	714,783	740,183	778,057	778,057	778,057
R5400	RESOURCES-BEG. FUND BAL.		70,451	176,250	275,082	42,052	42,052	42,052
R5400	RESOURCES-BEG. FUND BAL.		6,053	4,123	6,053	4,123	4,123	4,123
<b>TOTAL RESOURCES</b>			<b>2,833,819</b>	<b>2,893,544</b>	<b>2,898,113</b>	<b>3,213,750</b>	<b>3,213,750</b>	<b>3,213,750</b>
<b>DEBT SERVICE</b>								
<b>REQUIREMENTS</b>								
3005110900000000	REDEMPTION OF PRINCIPAL	610	715,000	790,000	817,749	1,602,187	1,602,187	1,602,187
	REGULAR INTEREST	621	1,274,045	1,245,700	1,271,351	771,176	771,176	771,176
	DUES & FEES	640	495	495	-	-	-	-
<b>TOTAL DEBT SERVICE</b>			<b>1,989,540</b>	<b>2,036,195</b>	<b>2,089,100</b>	<b>2,373,363</b>	<b>2,373,363</b>	<b>2,373,363</b>
<b>LONG TERM DEBT SERVICE</b>								
3015110900000000	REDEMPTION OF PRINCIPAL	610	138,364	122,591	495,000	560,000	560,000	560,000
	REGULAR INTEREST	621	525,542	596,315	245,183	218,057	218,057	218,057
	DUES & FEES	640	-	-	2,000	-	-	-
<b>TOTAL LONG-TERM DEBT SERVICE</b>			<b>663,906</b>	<b>718,906</b>	<b>742,183</b>	<b>778,057</b>	<b>778,057</b>	<b>778,057</b>
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>								
3007000900000000	RESERVED FOR NEXT YEAR	820	-	-	60,777	58,207	58,207	58,207
3017000900000000	RESERVED FOR NEXT YEAR	820	-	-	6,053	4,123	4,123	4,123
<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>			-	-	<b>66,830</b>	<b>62,330</b>	<b>62,330</b>	<b>62,330</b>
<b>TOTAL REQUIREMENTS FOR DEBT SERVICE</b>			<b>2,653,446</b>	<b>2,755,101</b>	<b>2,898,113</b>	<b>3,213,750</b>	<b>3,213,750</b>	<b>3,213,750</b>

# **CAPITAL PROJECTS FUND**



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

---

### ***CAPITAL PROJECTS FUND***

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

#### **Bond Measure**

On May 20, 2014 voters approved Measure 20-220, authorizing the issuance of \$26.67 million in general obligation bonds to replace Elmira Elementary School, renovate other school facilities, and improve technology and safety throughout the District. Specific projects were as follows:

***Elmira Elementary School*** - Replaced building on same site

***Veneta Elementary School*** - Added six new classrooms; reconfigured front office; enclose library; add cafeteria & kitchen; moved bus traffic out of the main parking lot.

***Fern Ridge Middle School*** - Enclosed library; relocated office & associated spaces for safety, acoustics, & student learning

***Elmira High School*** - Added second gymnasium; improved girls' locker room to meet Title IX criteria

***Invested in School Safety at All Sites***

***Invested in Technology at All Sites***

***Invested in Critical Capital Repairs at All Sites***

***Performed Seismic Improvements at All Remaining Sites***



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

			2019/2020 Actual	2020/2021 Adopted	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
<b>RESOURCES</b>								
R1500	EARNINGS ON INVESTMENTS		27	-	-	-	-	-
R1900	OTHER REV LOCAL SOURCES		-	-	-	-	-	-
R5400	RESOURCES-BEG. FUND BAL.		127,685	-	-	-	-	-
<b>TOTAL RESOURCES</b>			<b>127,713</b>	-	-	-	-	-
<b>FISCAL SERVICES</b>								
<b>REQUIREMENTS</b>								
4002520000000000	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
	DUES & FEES	640	27	-	-	-	-	-
<b>TOTAL FISCAL SERVICES</b>			<b>27</b>	-	-	-	-	-
<b>OPERATION AND MAINTENANCE OF PLANT SERVICES</b>								
<b>REQUIREMENTS</b>								
4002540179000000	REPAIRS & MAINTENANCE	322	-	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
<b>TOTAL OPERATION AND MAINTENANCE OF PLANT SERVICES</b>			-	-	-	-	-	-
<b>TECHNOLOGY SERVICES</b>								
<b>REQUIREMENTS</b>								
4002660110000000	NON-CONSUMABLE ITEM	460	-	-	-	-	-	-
	COMPUTER HARDWARE	480	9,930	-	-	-	-	-
4002660110000000	TECHNOLOGY	550	117,755	-	-	-	-	-
<b>TOTAL TECHNOLOGY SERVICES</b>			<b>127,686</b>	-	-	-	-	-
<b>SERVICE AREA DIRECTION</b>								
<b>REQUIREMENTS</b>								
4004110000000000	ADMINISTRATORS	113	-	-	-	-	-	-
	CONFIDENTIAL	114	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	-	-	-	-	-
	TRAVEL STIPEND	135	-	-	-	-	-	-



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

			2019/2020 Actual	2020/2021 Adopted	2021/2022 Adopted	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
	PERS PENSION	211	-	-	-	-	-	-
	PERS IAP	212	-	-	-	-	-	-
	PERS UAL	213	-	-	-	-	-	-
	OPSRP PENSION	214	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	-	-	-	-
	WORKERS' COMPENSATION	231	-	-	-	-	-	-
	LICENSED INSURANCE	241	-	-	-	-	-	-
	DEFERRED COMP ER	242	-	-	-	-	-	-
	CLASSIFIED INSURANCE	245	-	-	-	-	-	-
	ADMIN INSURANCE	249	-	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
<b>TOTAL SERVICE AREA DIRECTION</b>			-	-	-	-	-	-
<b>BUILDING ACQUISITION AND CONSTRUCTION</b>								
<b>REQUIREMENTS</b>								
4004150000000000	REPAIRS & MAINTENANCE	322	-	-	-	-	-	-
	RENTALS	324	-	-	-	-	-	-
	GARBAGE	328	-	-	-	-	-	-
	TRAVEL	340	-	-	-	-	-	-
	ARCHIT/ENGINEER SERVICES	383	-	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	-	-	-	-	-
	BUILDING ACQUISITION	520	-	-	-	-	-	-
	IMPROVE OTHER THAN BUILD	530	-	-	-	-	-	-
	DEPRECIABLE EQUIPM	540	-	-	-	-	-	-
	INITIAL & ADDITNL EQUIP	541	-	-	-	-	-	-
	BUS GARAGE	562	-	-	-	-	-	-
	DUES & FEES	640	-	-	-	-	-	-
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION</b>			-	-	-	-	-	-
<b>TOTAL REQUIREMENTS - CAPITAL FUND</b>			<b>127,713</b>	-	-	-	-	-

# **APPENDIX**

STATE SCHOOL FUND GRANT  
2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

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

**2022-2023 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$5,093,392.00
Federal Forest Fees	=	\$57,350.00
Common School Fund	=	\$155,174.58
County School Fund	=	\$53,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$5,358,916.58</b>

**2022-2023 Experience Adjustment**

District Average Teacher Experience	=	12.47
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.17

**2022-2023 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,193,365.00
Transportation per ADMr Park		62%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant		<b>\$835,355.50</b>

**2022-2023 Extended ADMw**

**2022-2023 ADMw** 1,675.08      **2021-2022 ADMw** 1,605.73

**Extended ADMw** 1,675.08

**2022-2023 General Purpose Grant**

Multiply the Teacher Experience Adjustment of 0.17 by \$25 then add \$4500 to the result= \$4,504.25  
Then multiply \$4,504.25 by the Extended ADMw 1675.08 and then by the funding ratio 2.09059674947 = \$15,773,508.76

**2022-2023 Total Formula Revenue**

Add the General Purpose Grant \$15,773,508.76 to the Transportation Grant \$835,355.50 = \$16,608,864.26

**2022-2023 State School Fund Grant**

Subtract the Local Revenue \$5,358,916.58 from the Total Formula Revenue \$16,608,864.26 = \$11,249,947.68

**2022-2023 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$9,417      Total Formula Revenue per Extended ADMw = \$9,915  
Charter Schools Rate( ORS 338.155 ) = \$9,417

**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
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

# GANNETT

3500 CHAD DRIVE, SUITE 600, EUGENE, OREGON 97408  
PHONE (541) 485-1234

## Legal Notice Advertising

Legal Notice 0000273815

FERN RIDGE SCHOOL DISTRICT 28J  
88834 TERRITORIAL RD  
ELMIRA, OR 97437

### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Fern Ridge School District 28J, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held Tuesday, May 24, 2022 at 6:30 p.m. The meeting will be held in the board room of the district office at 88834 Territorial Rd, Elmira, Or 97437 and can be viewed remotely with the information contained below.

#### Join Zoom Meeting

<https://fernrIDGE-k12-or-us.zoom.us/j/851490615>

#### Or join webinar with the following methods

##### Phone one-tap

Phone one-tap:

US: +1346248779, 86851490615#  
or +16099009128, 86851490615#

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For higher quality, dial a number based on your current location.

Dial:

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+1 253 215 8782 or +1 312 626 6799 or +1  
646 558 8656 or +1 301 715 8592

Webinar ID: 868 5149 0615

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Public comment will be taken in written form. Written comments received by 10 a.m. on May 24, 2022 will be read into the record during the public comment section of the meeting on May 24, 2022. To schedule public comment, please provide your name, address, along with the comment to [gannett@fernrIDGE.k12.or.us](mailto:gannett@fernrIDGE.k12.or.us). Comments will be subject to a three-minute limit per community member as they are read into the record. Any person may submit questions to [gannett@fernrIDGE.k12.or.us](mailto:gannett@fernrIDGE.k12.or.us).

A copy of the budget document may be inspected on line at <https://www.fernrIDGE.k12.or.us/budget/> or obtained by mail via email request to [gannett@fernrIDGE.k12.or.us](mailto:gannett@fernrIDGE.k12.or.us). The budget document will be available for viewing and mailing on or after May 16, 2022.

This notice and more information about the budget can be found at <https://www.fernrIDGE.k12.or.us/budget/> 273815 May 18, 2022

### AFFIDAVIT OF PUBLICATION

STATE OF OREGON, }  
COUNTY OF LANE, } ss.

I, Robert Johnson, being first duly affirmed, depose and say that I am the Advertising Manager, or the principal clerk, of The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the aforesaid county and state; that the **Budget Committee Meeting** printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the following issues:

May 18, 2022

Notary Public of Oregon

Subscribed and affirmed to before me this May 20, 2022

Account #: 18939  
INVOICE: 0000273815  
Case: NOTICE OF BUDGET COMMITTEE  
Ad Price: \$165.00







HOME DISTRICT SCHOOLS STAFF PARENTS CALENDAR ABOUT FRSD CONTACT FRSD 2021-22 SCHOOL YEAR

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## Budget Information

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

### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Fern Ridge School District 28J, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held Tuesday, May 24, 2022 at 6:30 p.m. The meeting will be held in the board room of the district office at 8834 Territorial Rd. Elmira, Or 97437 and can be viewed remotely with the information contained below.

Join Zoom Meeting

<https://fernridge-k12-or-us.zoom.us/j/86851490615>

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Webinar ID: 868 5149 0615

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Public comment will be taken in written form. Written comments received by 10 a.m. on May 24, 2022 will be read into the record during the public comment section of the meeting on May 24, 2022. To schedule public comment, please provide your name, address, along with the comment to [qbennett@fernridge.k12.or.us](mailto:qbennett@fernridge.k12.or.us). Comments will be subject to a three-minute limit per community member as they are read into the record. Any person may submit questions to [qbennett@fernridge.k12.or.us](mailto:qbennett@fernridge.k12.or.us).

A copy of the budget document may be inspected on line at <https://www.fernridge.k12.or.us/budget/> or obtained by mail via email request to [qbennett@fernridge.k12.or.us](mailto:qbennett@fernridge.k12.or.us). The budget document will be available for viewing and mailing on or after May 10, 2022.

This notice and more information about the budget can be found at

<https://www.fernridge.k12.or.us/budget/>

The FRSD is an Equal Opportunity/Affirmative Action/Veteran's Preference employer.

The district does not discriminate on the basis of race, color, national origin, sex, sexual orientation, marital status, religion, disability, or age in its programs or activities.

**FRSD Title IX Coordinator**  
**Michelle Marshall**  
541-935-2253  
8834 Territorial Rd.  
Elmira, OR 97437

[ORE Fall 2021 Title IX Sexual Harassment Training September 20, 2021](#)

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# Affidavit of Publication

Fern Ridge Review

PO Box 188, Veneta, Oregon 97487

STATE OF OREGON) ss  
COUNTY OF LANE)

Nane Davis being first  
duly sworn on oath, depose and says: that he/she is  
the Buo Mga of the Fern Ridge  
Review, a weekly newspaper, which has been  
established, published in the English language, and  
circulated continuously as a weekly newspaper in  
the west Lane County area, and in said County and  
State as defined by ORS 193.010 and 193.020, and  
of general circulation in said county for more than  
twelve (12) months prior to the date of the first  
publication of the Notice hereto attached.

Copy of a Fern Ridge School  
Dist. Budget

As it appeared in the regular and entire issue of  
said paper itself and not in a supplement thereof  
for a period of 1 weeks, commencing on  
the 8 day of June, 2022,  
and ending on the 8 of June,  
2022 and that said newspaper was regularly  
distributed to its subscribers during all of this  
period. That the amount of \$ 243.<sup>00</sup> is the  
total cost for the publication of this notice.

Nane Davis  
Subscribed and sworn before me this 22 day  
of June, 2022.

Jessica Lynn Aho  
Notary Public in and for the State of Oregon



# NOTICE OF BUDGET HEARING

A public meeting of the Fern Ridge School District will be held on June 20, 2022 at 6:30 pm at the District Office, 88834 Territorial Rd, Elmira, OR 97437 and virtually at <https://fernrIDGE-k12-or-us.zoom.us/j/63137490678>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Fern Ridge School District Budget Committee.

A summary of the budget is presented below. A copy of the budget is viewable online at <https://www.fernrIDGE.k12.or.us/budget/>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact Telephone Number E-mail  
Quannah Bennett, Deputy Clerk

(541) 935-2253 qbennett@fernrIDGE.k12.or.us

## FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actuals 2020-2021	Adopted Budget 2021-2022	Approved 2022-2023
Beginning Fund Balance	7,056,007	7,537,613	7,020,633
Current Year Property Taxes, other than Local Option Taxes	6,741,182	7,422,343	8,052,105
Other Revenue from Local Sources	1,221,090	993,359	994,882
Revenue from Intermediate Sources	383,731	253,062	255,062
Revenue from State Sources	12,485,242	12,628,213	13,358,937
Revenue from Federal Sources	2,451,156	7,069,365	5,481,903
Interfund Transfers	1,000,394	958,500	1,488,500
All Other Budget Resources	41,699	-	-
<b>Total Resources</b>	<b>31,380,500</b>	<b>36,862,455</b>	<b>36,652,022</b>

## FINANCIAL SUMMARY – REQUIREMENT BY OBJECT CLASSIFICATION

	Actuals 2020-2021	Adopted Budget 2021-2022	Approved 2022-2023
Salaries	7,862,279	9,223,697	9,415,616
other Associated Payroll Costs	5,673,534	6,882,477	7,232,655
Purchased Services	3,078,062	9,468,882	5,942,970
Supplies & Materials	1,196,637	1,598,623	1,634,072
Capital Outlay	353,749	490,000	495,000
Other Objects (except debt service & interfund transfers)	272,696	567,830	2,604,823
Debt Service	2,755,101	2,831,283	3,151,420
Transits	42,044	85,000	-
Interfund Transfers	1,000,394	958,500	1,488,500
Operating Contingency	-	3,484,349	3,792,067
Unappropriated Ending Fund Balance & Reserves	-	1,271,814	894,899
<b>Total Requirements</b>	<b>22,234,495</b>	<b>36,862,455</b>	<b>36,652,022</b>

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

	2020-2021	2021-2022	2022-2023
1000 Instruction	10,722,930	13,911,535	14,127,271
FTE	115.34	114.97	114.72
2000 Support Services	7,116,764	13,258,455	12,191,165
FTE	48.72	50.62	50.99
3000 Enterprise & Community Service	447,244	904,019	1,006,700
FTE	150.018	157.500	1.00
4000 Facility Acquisition & Construction	-	-	-
FTE	-	-	-
5000 Other Uses	42,044	85,000	-
5100 Debt Service *	2,755,101	2,831,283	3,151,420
5200 Interfund Transfers *	1,000,394	958,500	1,488,500
6000 Contingency	-	3,484,349	3,792,067
7000 Unappropriated Ending Fund Balance	-	1,271,814	894,899
<b>Total Requirements</b>	<b>22,234,495</b>	<b>36,862,455</b>	<b>36,652,022</b>
<b>Total FTE</b>	<b>164.06</b>	<b>165.59</b>	<b>166.71</b>

\* Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

## STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR

All current year Staff and Programs are in the 2022-2023 Proposed Budget. District reserves and underspending from 2020-2021 and 2021-2022 will be utilized to support this should resources not come in as projected due to loss of enrollment. We will continue to use Federal CARES funds to support students while also finding ways to offset district facility projects. An increase in Student Investment Act (SIA) funds will allow to add FTE.

### PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Permanent Rate Levy (Rate Limit \$4.8240 Per \$1,000)	4.8240	4.8240	4.8240
Levy for General Obligation Bonds	2,025,894	1,940,217	2,486,612

### STATEMENT OF INDEBTEDNESS

	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not incurred on July 1
Long Term Debt	26,950,700	-
General Obligation Bonds	3,935,000	-
Other Bonds	-	-
<b>Total</b>	<b>30,885,700</b>	<b>-</b>

**FERN RIDGE SCHOOL DISTRICT 28J**  
**RESOLUTION NO. #21-22/09**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Fern Ridge School District 28J hereby adopts the budget for fiscal year 2022-2023 in the total of **\$36,652,022**. This budget is now on file at the District Administration Office.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2022, and for the purposes shown below are hereby appropriated:

**GENERAL FUND**

1000	Instruction	\$	9,503,789
2000	Support Services	\$	7,324,009
5200	Interfund Transfers	\$	1,488,500
6000	Contingency	\$	678,170
<b>TOTAL GENERAL FUND</b>		<b>\$</b>	<b>18,994,468</b>

**SPECIAL REVENUE FUND**

1000	Instruction	\$	4,623,482
2000	Support Services	\$	4,867,156
3000	Enterprise & Community Services	\$	1,006,700
4000	Facility Acquisition & Construction	\$	-
5000	Other Uses	\$	-
6000	Contingency	\$	3,113,897
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$</b>	<b>13,611,235</b>

**DEBT SERVICE FUND**

5100	Debt Service	\$	3,151,420
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>\$</b>	<b>3,151,420</b>

<b>TOTAL APPROPRIATIONS, ALL FUNDS</b>	<b>\$</b>	<b>35,757,123</b>
<b>TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS</b>	<b>\$</b>	<b>894,899</b>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$</b>	<b>36,652,022</b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2022-2023 upon the assessed value of all taxable property within the District:

- (1) At the rate per \$1,000 of assessed value of \$4.8240 for permanent rate tax;
- (2) In the amount of \$2,486,612 for debt service for general obligation bonds


**RESOLUTION CATEGORIZING THE TAX**

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

<b>Education Limitation</b>	
Permanent Rate Tax	\$4.8240 / \$1,000
<b>Excluded from Limitation</b>	
General Obligation Debt Service	\$ 2,486,612

The above resolution statements were approved, and declared adopted on this 20th day of June, 2022.

  
\_\_\_\_\_  
Andrea Larson, Chairperson  
Board of Directors

  
\_\_\_\_\_  
Gary Carpenter, Superintendent

Notice of Property Tax and Certification of Intent to Impose a **FORM OR-ED-50**  
Tax on Property for Education Districts **2022-2023**

To assessor of \_\_\_\_\_ County

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet. ☐ Check here if this is an amended form.

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

Mailing Address of District \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_ Date Submitted \_\_\_\_\_

Contact person \_\_\_\_\_ Title \_\_\_\_\_ Daytime telephone number \_\_\_\_\_ Contact person e-mail address \_\_\_\_\_

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)  
File with your assessor no later than JULY 15, unless granted an extension in writing.