



Fern Ridge School District 28J

Lane County, Oregon

Adopted Budget

Fiscal Year 2023-2024

Fern Ridge School District 28J

88834 Territorial Road

Elmira, OR 97437

541-935-2253 www.fernridge.k12.or.us



FERN RIDGE SCHOOL DISTRICT 28J
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BUDGET PROCESS AND FORMAT



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

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

WHAT IS A BUDGET?

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

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

WHAT IS LOCAL BUDGET LAW?

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

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

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

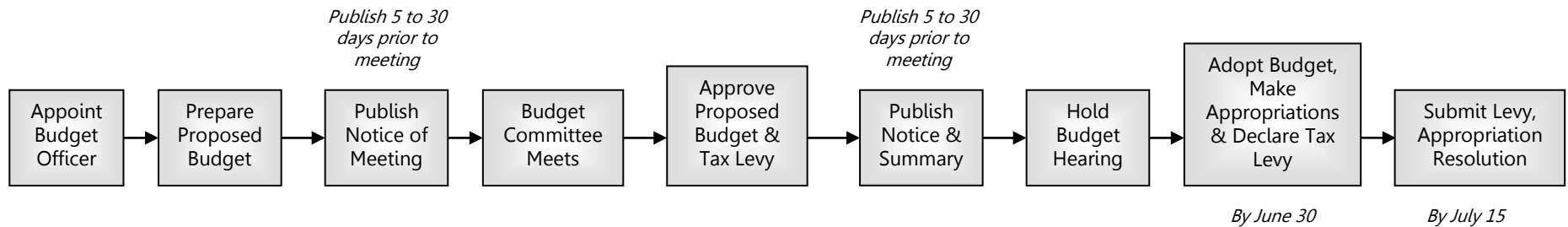
THE BUDGET PROCESS

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

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



THE BUDGET PROCESS



2023-2024 BUDGET CALENDAR KEY DATES

June 20, 2022	Budget Officer Appointed by Board
April 25, 2023	Budget Committee Meeting <i>Overview of Budget Process, Budget Committee Role; Budget Preparation & Forecasting</i>
May 17, 2023	Notice of Budget Committee Meeting Published
May 23, 2023	Budget Committee Meeting <i>Receive Budget Message, Take Public Comment, Approve Budget & Tax Levy</i>
June 9, 2023	Notice of Budget Hearing and Budget Summary Published
June 26, 2023	School Board Meeting; Public Hearing on Approved 2023-2024 Budget <i>Budget Adopted; Appropriations Authorized, Tax Levy Declared</i>
July 15, 2023	Deadline to submit certification of tax levy to County Assessor



THE BUDGET COMMITTEE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2023

Position	Board of Directors	Term Expires	Budget Directors	Term Expires
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, 2024
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.

SUPERINTENDENT'S BUDGET MESSAGE



**FERN RIDGE SCHOOL DISTRICT 28J
SUPERINTENDENT'S BUDGET MESSAGE
2023-2024**

Dear Members of the Budget Committee and Community:

The 2022-2023 school year wraps up the second year of the current biennium. The proposed budget document represents the Fern Ridge School District's 2023-24 fiscal year financial plan. The forecasts included in the proposed budget are based on the latest local information as well as the latest information available from ODE and Federal funds. The budget is built on an expected small enrollment growth, not yet returning to pre-pandemic enrollment numbers. This is a common experience among school districts across the state of Oregon.

In the first year of the biennium (assuming a state funding level of 9.9B), the District is projected to receive 1.27% more \$ per student. While this increase in per pupil funding is not keeping up with rising employee costs, nor inflation for purchased services, the District remains in a relatively stable financial position, especially when compared to other districts around the county and state. Factors that have played a role in positioning the district in this way include:

- Over the last couple years, several staffing positions have remained unfilled.
- The addition of Student Investment Account (SIA) funds.

- The addition of Federal ESSER Funds (I, II, and III). We have been able to use these dollars to meet a wide range of needs around the district, many of these needs would have used general fund dollars had these funds not been available.
- Statewide reduction in K-12 students, that increases our per pupil allotment.
- Supplanting wherever allowable with Grant and Federal funds.
- Continued underspending of the annual budget for the last 3 years.
- An end fund balance that was 4.8 million in June of 2022.

While our proposed budget for 2023-24 continues to have us deficit spending, our current end fund balance from 22-23 will allow us to address this issue in the short term.

Things to note:

- **State funding:** It is impossible to predict the economy and what amount the State will allot K-12 education, although we are anticipating 9.9B in this biennium. Educational leaders continue to advocate for funding at the QEM level.



SUPERINTENDENT'S BUDGET MESSAGE

- **Early Retirement Fund:** This is the first year we have not had a transfer into the early retirement fund. This account is now fully funded, and will no longer need a contribution in future FRSD budgets.
- **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 23-24. While also finding ways to offset district facility projects like we have been doing with replaced carpet, upgraded HVAC equipment and more.

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.

- An increase in transfers to reserves.
- A 4% contingency set aside instead of 2% to save for future negotiations.
- An increase to the buildings supplies budget due to inflation.
- Increase in the upkeep of grounds and buildings to address HVAC routine maintenance as well as lawn maintenance.

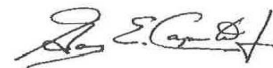
The District is committed to providing the best possible learning environment that is fiscally possible. I believe this proposal is an accurate depiction of the budget, and it is the most reasonable projection of our fiscal resources and uses at this time. This proposal implements the desires of

the Board and utilizes fiscally responsible financial practices.

While our proposed 2023-2024 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. In recent years 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 our 23-24 budget and we will continue to look for meaningful ways to support staff and students in the years to come, while ensuring we remain fiscally responsible.

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

Professionally,



Gary E. Carpenter, Jr., Superintendent

THE BUDGET AT A GLANCE

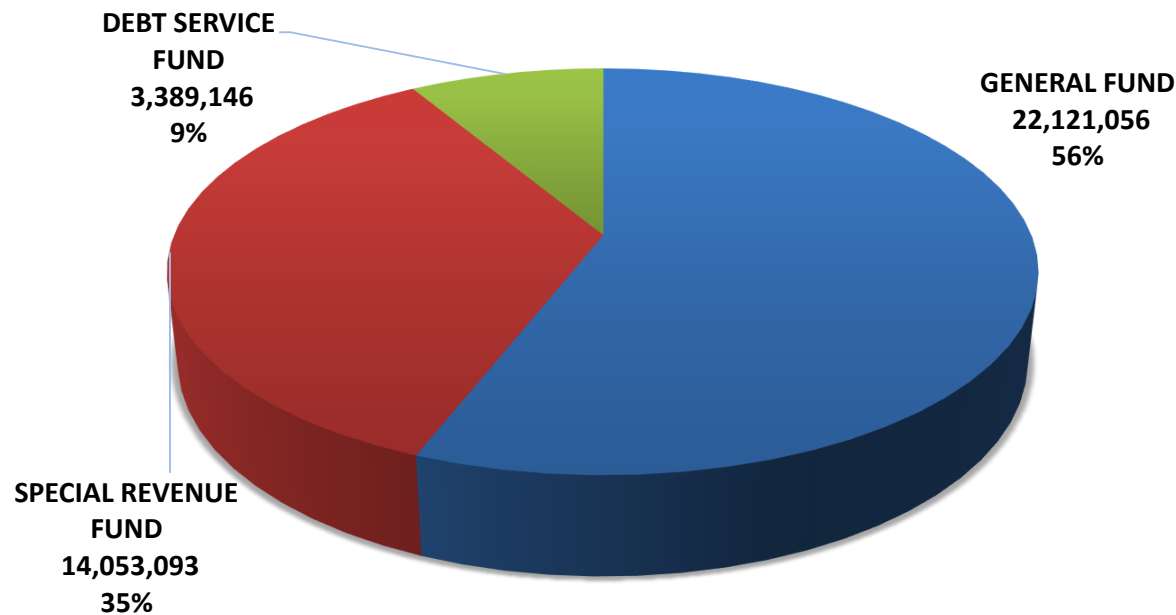


FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

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

Adopted 2023-2024 Budget - All Funds

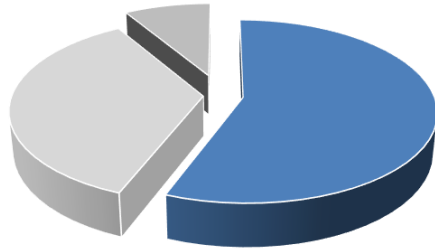


Total All Funds = \$ 39,563,295

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

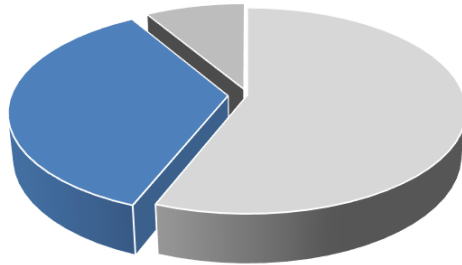


FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE



GENERAL FUND **\$ 22,121,056**

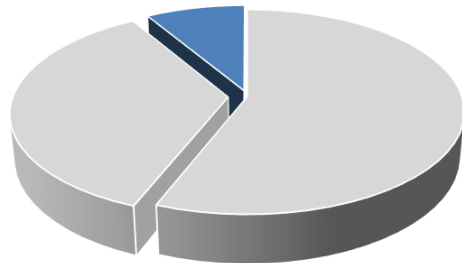
This is the main operating budget. This fund pays for the instructional programs and daily operations of the District. More in-depth information on this fund is provided in the following pages of this publication.



RESTRICTED - Special Revenue **\$ 14,053,093**

Funds:

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



RESTRICTED - Debt Service **\$ 3,389,146**

Funds:

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



FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

Adopted 2023-2024 Budget – All Fund Revenues: Revenues are classified by major source per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

REVENUES

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL ALL FUNDS
REVENUE FROM LOCAL SOURCES				
1100 Taxes	5,331,638	20,000	2,492,897	7,844,535
1400 Transportation Fees	2,100	-	-	2,100
1500 Earnings on Investments	43,000	-	14,861	57,861
1600 Food Service	-	153,045	-	153,045
1700 Extracurricular Activities	2,031	270,317	-	272,348
1900 Other Revenue from Local Sources	170,383	95,231	812,313	1,077,927
TOTAL REVENUE FROM LOCAL SOURCES	5,549,152	538,593	3,320,071	9,407,816
REVENUE FROM INTERMEDIATE SOURCES				
2100 Unrestricted Revenue	225,000	-	-	225,000
2200 Restricted Revenue	-	-	-	-
TOTAL REVENUE FROM INTERMEDIATE SOURCES	225,000	-	-	225,000
REVENUE FROM STATE SOURCES				
3100 Unrestricted Grants-in-Aid	11,543,726	619,761	-	12,163,487
3200 Restricted Grants-in-Aid	-	1,628,064	-	1,628,064
TOTAL REVENUE FROM STATE SOURCES	11,543,726	2,247,825	-	13,791,551
REVENUE FROM FEDERAL SOURCES				
4500 Restricted Revenue Through the State	-	3,690,826	-	3,690,826
4700 Grants-in-Aid Through Intermediate Agencies	-	311,648	-	311,648
4800 Revenue in Lieu of Taxes	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	4,002,474	-	4,002,474
OTHER SOURCES				
5200 Interfund Transfers	-	2,151,445	-	2,151,445
5400 Resources - Beginning Fund Balance	4,803,178	5,112,756	69,075	9,985,009
TOTAL OTHER SOURCES	4,803,178	7,264,201	69,075	12,136,454
TOTAL REVENUES	22,121,056	14,053,093	3,389,146	39,563,295



FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

Adopted 2023-2024 Budget – All Fund Expenditures: Expenditures are classified by object per the Program Budget and Accounting Manual, published by the Oregon Department of Education.

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL ALL FUNDS
EXPENDITURES				
SALARIES				
110 Regular Salaries	7,529,064	1,397,878	-	8,926,942
120 Nonpermanent Salaries	244,241	21,929	-	266,170
130 Additional Salary	67,511	375,726	-	443,237
TOTAL SALARIES	7,840,816	1,795,533	-	9,636,349
ASSOCIATED PAYROLL COSTS				
210 Public Employees Retirement System	2,052,042	441,769	-	2,493,811
220 Social Security Administration	599,822	137,112	-	736,934
230 Other Required Payroll Costs	126,689	8,306	-	134,995
240 Contractual Employee Benefits	3,176,126	649,369	-	3,825,495
270 Post Retirement Health Benefits	-	348,693	-	348,693
TOTAL ASSOCIATED PAYROLL COSTS	5,954,679	1,585,249	-	7,539,928
PURCHASED SERVICES				
310 Instructional, Professional and Technical Services	155,780	98,755	-	254,535
320 Property Services	870,819	824,232	-	1,695,051
330 Student Transportation Services	1,318,905	58,000	-	1,376,905
340 Travel	11,979	1,000	-	12,979
350 Communication	54,102	1,720	-	55,822
360 Charter School Payments	166,145	619,761	-	785,906
370 Tuition	427,000	-	-	427,000
380 Non-instructional Professional and Technical Services	423,071	1,250,562	-	1,673,633
390 Other General Professional and Technological Services	158	595,000	-	595,158
TOTAL PURCHASED SERVICES	3,427,959	3,449,030	-	6,876,989
SUPPLIES AND MATERIALS				
410 Consumable Supplies and Materials	187,231	1,157,809	-	1,345,040
420 Textbooks	2,075	370,800	-	372,875
430 Library Books	5,355	1,054	-	6,409
440 Periodicals	490	-	-	490



FERN RIDGE SCHOOL DISTRICT 28J
THE BUDGET AT A GLANCE

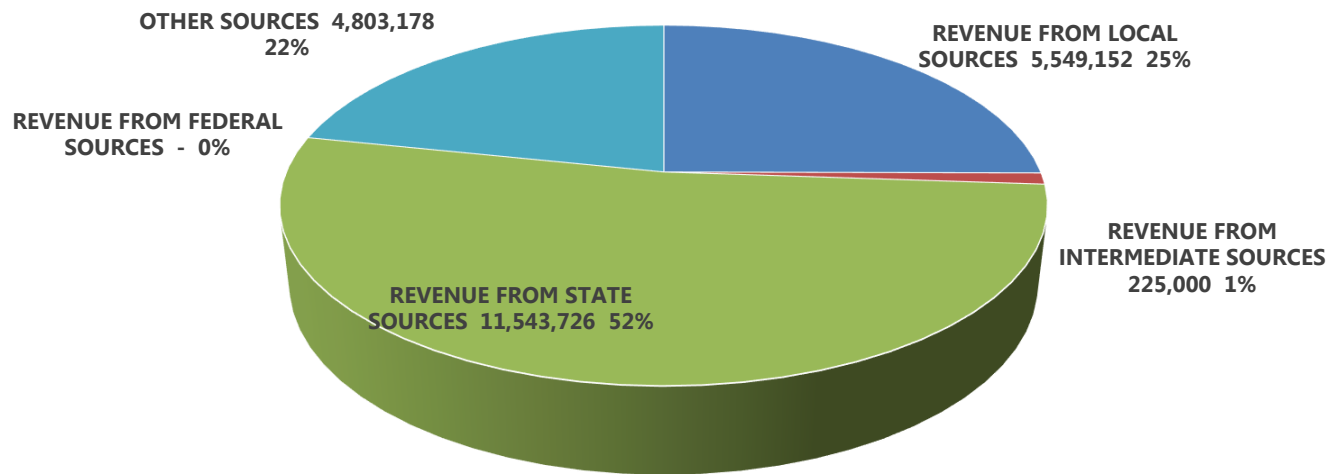
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL ALL FUNDS
EXPENDITURES				
450 Food	-	57,119	-	57,119
460 Non-consumable Items	42,117	372,235	-	414,352
470 Computer Software	70,649	99,465	-	170,114
480 Computer Hardware	162,300	43,347	-	205,647
TOTAL SUPPLIES AND MATERIALS	470,217	2,101,829	-	2,572,046
CAPITAL OUTLAY				
510 Land Acquisition	-	350,000	-	-
520 Buildings Acquisition	-	50,000	-	50,000
530 Improve other than build	-	72,945	-	-
540 Depreciable Equipment	-	203,700	-	203,700
550 Depreciable Technology	-	150,000	-	150,000
590 Other Capital Outlay	-	50,000	-	50,000
TOTAL CAPITAL OUTLAY	-	876,645	-	876,645
OTHER OBJECTS				
610 Redemption of Principal	-	-	2,396,494	2,396,494
620 Interest	-	-	923,577	923,577
640 Dues and Fees	29,104	87,273	-	116,377
650 Insurance and Judgements	224,083	-	-	224,083
670 Taxes and Licenses	2,100	-	-	2,100
690 Grant Indirect Charges	-	169,008	-	169,008
TOTAL OTHER OBJECTS	255,287	256,281	3,320,071	3,831,639
TRANSFERS				
710 Fund Modifications	2,068,500	82,945	-	2,151,445
720 Transits	-	200,000	-	200,000
790 Other Transfers	-	175,789	-	175,789
TOTAL TRANSFERS	2,068,500	458,734	-	2,527,234
OTHER USES OF FUNDS				
810 Planned Reserve	718,028	3,504,792	-	4,222,820
820 Reserved for Next Year	1,385,570	25,000	69,075	1,479,645
TOTAL OTHER USES OF FUNDS	2,103,598	3,529,792	69,075	5,702,465
TOTAL EXPENDITURES	22,121,056	14,053,093	3,389,146	39,563,295



FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

Adopted 2023-2024 General Fund Operating Revenues: School districts in Oregon receive most of their funding for general operations through the State School Fund (SSF) Formula, whereby local revenues are combined statewide and redistributed through a weighted per student formula. Formula revenue is highly dependent on state income taxes and property values.



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.

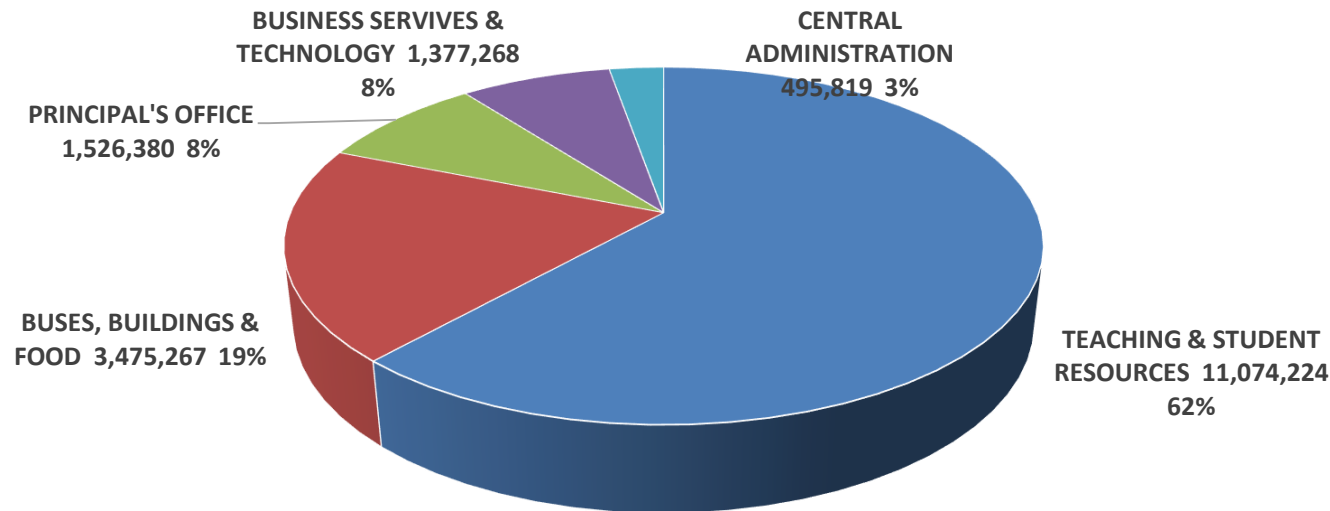
Federal Sources: Federal Forest Fees

Other Local Revenues: Distributions from the county school fund, common school fund, state managed timber revenues.



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

Adopted 2023-2024 General Fund Operating Budget Expenditure: The majority of general fund expenditures go toward teaching and student resources. The proposed General Fund Fund for 2023-2024 was set by the fiscal management goals adopted by the School Board (see page 21 for more detail on the goals)



Teaching & Student Resources:

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

Business Services & Technology:

Includes financial management and support services, and technology services.

Principal's Office:

Includes principal's office and administrative support.

Buses, Buildings & Food:

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

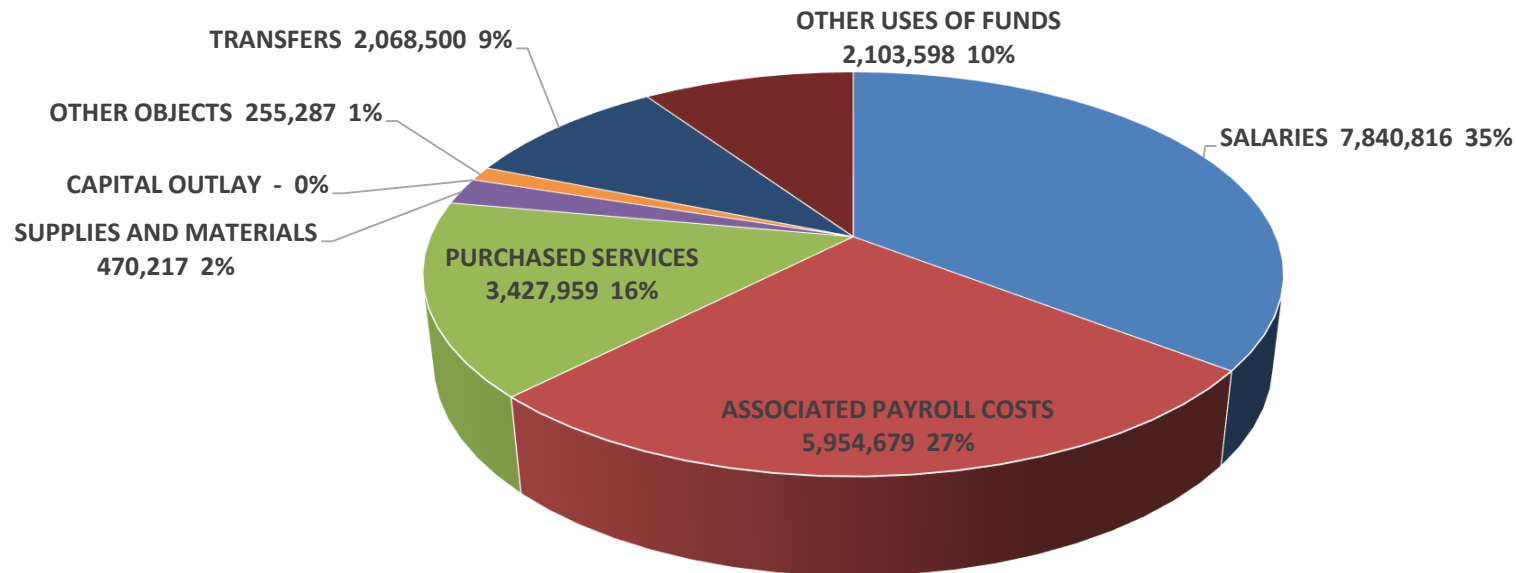
Central Administration:

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



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

Adopted 2023-2024 General Fund Operating Budget by Category: The graph below shows how the 2023-2024 General Fund is budgeted by specific categories. As the graph shows, nearly 65% of the General Fund budget is allocated to pay for people (salaries and benefits), and the majority of those people are licensed teachers.



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

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

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

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

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

Other Uses: Reserves.



FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

FULL TIME EQUIVALENT FTE

	2020/2021 Adopted	2021/2022 Adopted	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
GENERAL FUND						
LICENSED STAFF	72.301	73.000	72.500	73.500	73.5	73.500
CLASSIFIED STAFF	48.612	50.300	52.084	51.802	51.8021	51.802
ADMINISTRATIVE STAFF	8.875	8.500	9.000	8.825	8.825	8.825
CONFIDENTIAL STAFF	6.000	6.000	4.000	4.000	4	4.000
TOTAL ALL STAFF	135.789	137.800	137.584	138.127	138.127	138.127
GENERAL FUND INSTRUCTION FTE						
ELEMENTARY PROGRAMS	32.020	30.594	30.594	31.125	31.1252	31.125
MIDDLE SCHOOL PROGRAMS	14.000	14.000	14.000	14.000	14	14.000
HIGH SCHOOL PROGRAMS	20.083	19.583	19.583	19.583	19.583	19.583
ALTERNATIVE PROGRAMS	-	2.875	2.375	2.375	2.375	2.375
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	12.061	12.061	12.063	12.063	12.063	12.063
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	14.093	14.093	14.000	14.000	14	14.000
ENGLISH SECOND LANGUAGE PROGRAMS	0.750	0.750	0.750	0.750	0.75	0.750
TOTAL INSTRUCTION FTE	93.007	93.956	93.365	93.896	93.896	93.896
SUPPORT SERVICES FTE						
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	2.688	2.688	1.750	1.750	1.750
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	2.250	2.250	2.250	2.250	2.250	2.250
EDUCATIONAL MEDIA SERVICES	2.281	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	13.125	13.625	13.450	13.450	13.450
FISCAL SERVICES	2.950	2.950	2.950	3.825	3.825	3.825
OPERATING AND MAINTENANCE OF PLANT SERVICES	11.000	11.750	11.750	12.000	12.000	12.000
STUDENT TRANSPORTATION SERVICES	0.050	0.050	0.050	0.050	0.050	0.050
TECHNOLOGY SERVICES	3.000	3.000	2.875	2.875	2.875	2.875
TOTAL SUPPORT SERVICES FTE	42.781	43.844	44.219	44.231	44.231	44.231
TOTAL GENERAL FUND FTE	135.789	137.800	137.584	138.127	138.127	138.127



FERN RIDGE SCHOOL DISTRICT 28J THE BUDGET AT A GLANCE

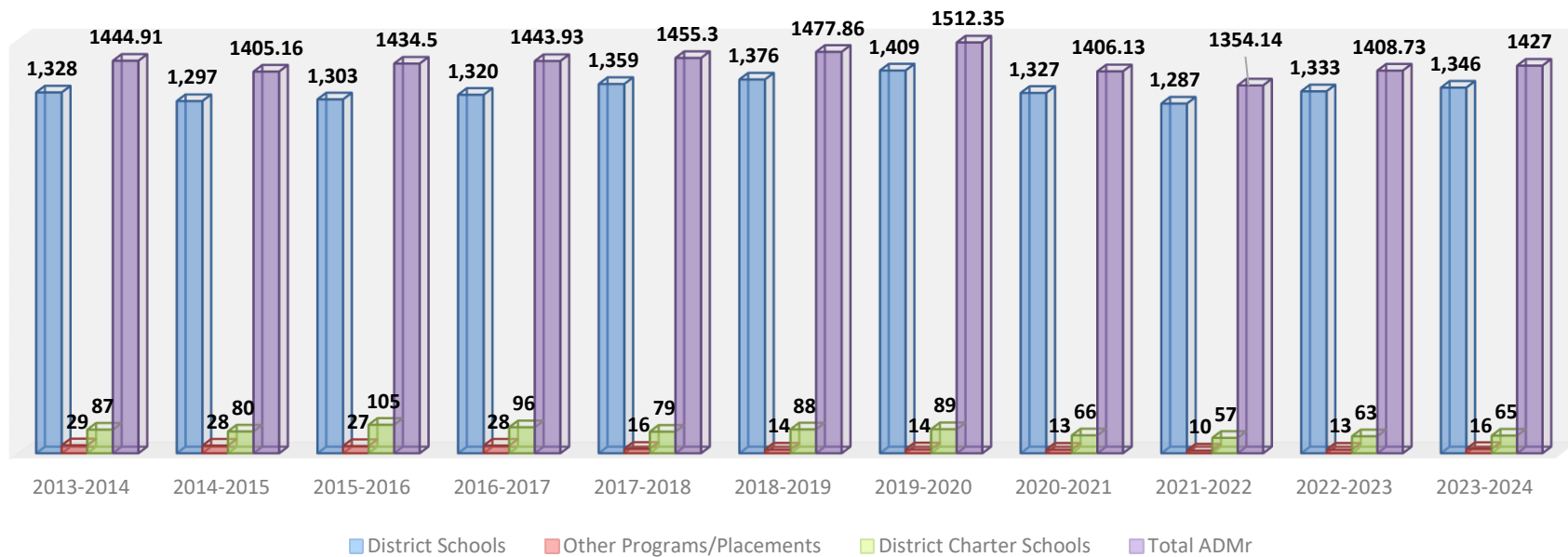
FULL TIME EQUIVALENT FTE						
	2020/2021 Adopted	2021/2022 Adopted	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
SPECIAL REVENUE/OTHER FUNDS						
INSTRUCTION FTE						
ELEMENTARY PROGRAMS	3.199	1.000	2.000	1.000	1.000	1.000
MIDDLE SCHOOL PROGRAMS	2.344	1.469	2.406	2.406	2.406	2.406
HIGH SCHOOL PROGRAMS	1.667	2.542	2.542	2.542	2.542	2.542
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	1.000	1.000	1.000	1.000	1.000	1.000
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	3.406	3.406	3.406	3.406	3.406	3.406
ALTERNATIVE EDUCATION	1.875	2.438	1.500	1.563	1.563	1.563
EDUCATIONALLY DISADVANTAGED	8.841	9.155	8.500	8.406	8.406	8.406
TOTAL INSTRUCTION FTE	22.332	21.009	21.354	20.323	20.323	20.323
SUPPORT SERVICES FTE						
GUIDANCE SERVICES	5.000	3.000	3.000	3.000	3.000	3.000
HEALTH SERVICES	-	-	0.750	0.750	0.750	0.750
OTHER SUPPORT SERVICES	-	0.900	0.900	0.900	0.900	0.900
OFFICE OF PRINCIPAL SERVICES	-	0.500	0.500	0.675	0.675	0.675
FISCAL SERVICES	-	0.750	0.750	-	-	-
TECHNOLOGY SERVICES	0.938	0.875	0.875	0.875	0.875	0.875
COMMUNITY SERVICES	-	0.750	1.000	1.000	1.000	1.000
TOTAL SUPPORT SERVICES FTE	5.938	6.775	7.775	7.200	7.200	7.200
FACILITIES ACQUISITION AND CONSTRUCTION FTE						
SERVICE AREA DIRECTION	-	-	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION FTE	-	-	-	-	-	-
TOTAL OTHER FUNDS FTE	28.269	27.784	29.129	27.523	27.523	27.523
FTE BY FUNCTION (ALL FUNDS)						
INSTRUCTION	115.34	114.97	114.72	114.22	114.22	114.22
SUPPORT SERVICES	48.72	50.62	51.99	51.43	51.43	51.43
ENTERPRISE & COMMUNITY						
FACILITY ACQUISITION & CONSTRUCTION						
TOTAL DISTRICT FULL TIME EQUIVALENT	164.058	165.584	166.713	165.650	165.650	165.650



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 following table shows Extended ADMw for each year as well as the per pupil funding.



ADMw / Per Pupil Funding

1,748.59	1,728.39	1,743.24	1,743.24	1,743.30	1,805.14	1,805.14	1,654.95	1,669.56	1,689.84
\$ 7,327	\$ 7,347	\$ 7,580	\$ 8,191	\$ 8,353	\$ 8,857	\$ 9,074	\$ 9,593	\$ 10,197	10326.44

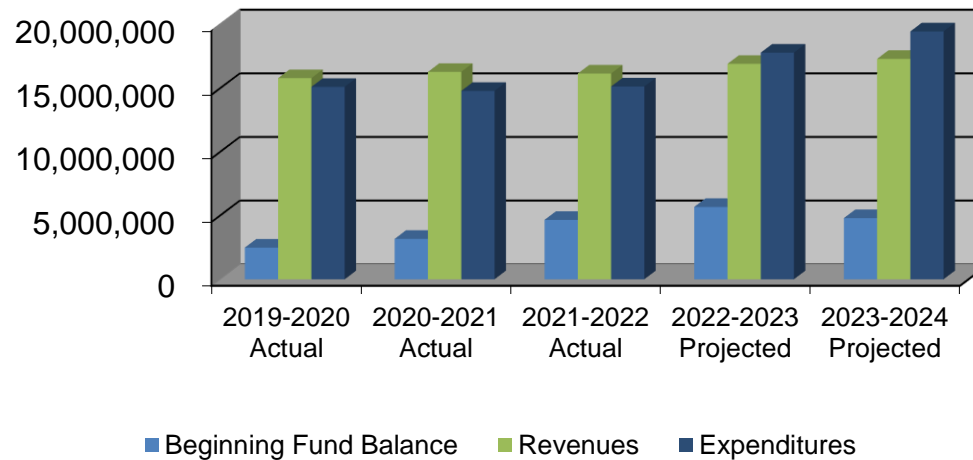


FERN RIDGE SCHOOL DISTRICT 28J

THE BUDGET AT A GLANCE

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

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Projected	2023-2024 Projected
Beginning Fund Balance	2,484,487	3,172,185	4,665,916	5,685,770	4,803,178
Revenues	15,805,766	16,296,343	16,167,533	16,928,873	17,317,703
% Change	9.03%	3.01%	-0.80%	4.50%	2.25%
Expenditures	15,118,068	14,802,613	15,147,679	17,811,465	19,478,820
% Change	4.43%	-2.13%	2.28%	14.96%	8.56%
Operating Surplus (Deficit)	687,698	1,493,730	1,019,854	(882,592)	(2,161,117)



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 112 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

1. Pursue engagement in school board specific professional development throughout the school year.
2. Support engagement with the community in a variety of ways to elicit feedback that will facilitate continuous improvement while improving student success.
3. Support buildings and staff through our policies and decision making, in regards to meeting and exceeding the goals they have set for themselves at the building level.

CITIZEN INVOLVEMENT

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

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



FINANCIAL MANAGEMENT GOALS AND POLICIES

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

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

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

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

Fiscal Management Goals

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

Fiscal Management Policies

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



FERN RIDGE SCHOOL DISTRICT 28J

DISTRICT OVERVIEW & READER'S GUIDE

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.



GLOSSARY

ADM

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

ADM_w

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

ADOPTED BUDGET

The financial plan that is the basis for appropriations.

AD VALOREM TAX

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

APPROPRIATION

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

APPROVED BUDGET

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

ASSESSED VALUE

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

ASSETS

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

BEGINNING FUND BALANCE

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

BOND or BOND ISSUE

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

BUDGET

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

BUDGET COMMITTEE

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

BUDGET MESSAGE

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

BUDGET OFFICER

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

BUDGET TRANSFERS

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

CAPTIAL OUTLAY

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

CASH BASIS

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

CONTINGENCY

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



GLOSSARY

DEBT SERVICE

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

DEFICIT

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

ENCUMBRANCE

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

ENDING FUND BALANCE

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

EQUALIZATION

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

EXPENDITURES

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

FTE

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

FISCAL YEAR

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

FIXED ASSETS

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

FUNCTION

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

FUND

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

GENERAL FUND

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

GOVERNING BODY

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

GENERAL OBLIGATION (GO) BOND

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

INDIRECT COST

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

INTERFUND TRANSFER

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

LEVY

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

LIABILITIES

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



GLOSSARY

MODIFIED ACCRUAL BASIS

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

OBJECT

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

OPERATING BUDGET

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

PAYROLL EXPENSES

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

PERMANENT RATE LIMIT

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

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

PROGRAM

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

PROPOSED BUDGET

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

PUBLICATION

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

REQUIREMENT

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

RESERVE FUND

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

RESOURCES

Estimated beginning funds on hand plus anticipated receipts.

SPECIAL REVENUE FUND

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

STATE SCHOOL FUND

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

SUPPLEMENTAL BUDGET

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

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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



ACRONYMS

ADM_r Average Daily Membership (regular)

ADM_w Average Daily Membership
(weighted)

AYP Adequate Yearly Progress

CCSS Common Core State Standards

CIP Consolidated Improvement Plan

COSA Confederation of School
Administrators

CTE Career Technical Education

DO District Office

EES Elmira Elementary School

EHS Elmira High School

ELD English Language Development

ESD Education Service District

ESSER Elementary and Secondary
Emergency Relief

FREA Fern Ridge Education Association

FRSD Fern Ridge School District

GAAP Generally Accepted Accounting
Principles

GASB Government Accounting Standards
Board

FTE Full Time Equivalent

IDEA Individuals with Disabilities Education
Act

IEP Individualized Educational Program

LUBC Lane Unified Bargaining Council

NCLB No Child Left Behind

OAKS Oregon Assessment of Knowledge
and Skills

OAR Oregon Administrative Rules

ODE Oregon Department of Education

OPSRP Oregon Public Service Retirement
Plan

ORS Oregon Revised Statutes

OSAA Oregon School Activities Association

OSBA Oregon School Boards Association

OSEA Oregon School Employees
Association

PBS Positive Behavior Support

PERS Public Employees Retirement System

RIF Reduction in Force

SIA Student Investment Act

SPED Special Education

SSF State School Fund

SSID Secure Student Identification

TAG Talented and Gifted

TOSA Teacher on Special Assignment

VES Veneta Elementary School

WLC West Lane Charter

YTP Youth Transition Program

GENERAL FUND



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND RESOURCES

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

STATE SCHOOL FUND

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

PROPERTY TAXES

Under Measure 5, district property taxes are based on a permanent tax rate of \$4.82 per \$1,000 of assessed value, applied to the value of real and personal property located within district boundaries. Tax revenues budgeted for 2023-2024 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 2023-2024 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	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
REVENUE FROM LOCAL SOURCES						
R1111 CURRENT YEAR'S TAXES	4,671,202	4,896,414	5,010,590	5,246,117	5,246,117	5,246,117
R1112 PRIOR YEAR'S TAXES	81,875	61,414	82,825	85,521	85,521	85,521
R1113 CO TAX SALES FOR BACK TAXES	-	-	30	-	-	-
R1114 PAYMENTS IN LIEU PROP TAX	2,519	2,465	10,000	3,000	3,000	3,000
R1190 PENALTIES & INT ON TAXES	17,320	13,690	20,000	14,000	14,000	14,000
R1312 TUITION FROM OTHER DISTRICTS WITHING THE STATE	-	448	-	-	-	-
R1330 SUMMER SCHOOL TUITION	-	-	-	-	-	-
R1412 TRANS OTHER DIST IN STATE	-	2,189	1,500	2,100	2,100	2,100
R1500 EARNINGS ON INVESTMENTS	56,777	42,555	27,000	43,000	43,000	43,000
R1740 FEES	-	4,960	1,500	2,031	2,031	2,031
R1910 RENTALS	3,009	3,720	3,500	3,700	3,700	3,700
R1920 CONT., DONATIONS AND GEN FUNDRAISING FROM PRIVATE	-	-	-	-	-	-
R1930 RENT LEASE PAY PRIV CONTR	14,522	13,805	14,500	12,012	12,012	12,012
R1940 SVCS PROVIDED OTHER LOCAL ED AGENCIES	6,655	2,777	-	-	-	-
R1943 SVCS PROVIDED CHARTER SCH	1,253	921	900	900	900	900
R1950 TEXTBOOK SALES AND RENTALS	-	-	-	-	-	-
R1960 RECOVER PRIOR YR EXPEND	(6,790)	(3,198)	-	-	-	-
R1980 FEES CHARGED TO GRANTS	71,836	164,661	100,000	90,000	90,000	90,000
R1990 MISCELLANEOUS	59,920	66,888	21,071	46,771	46,771	46,771
TOTAL REVENUE FROM LOCAL SOURCES	4,980,099	5,273,708	5,293,416	5,549,152	5,549,152	5,549,152
REVENUE FROM INTERMEDIATE SOURCES						
R2101 COUNTY SCHOOL FUNDS	53,369	17,834	53,000	20,000	20,000	20,000
R2102 ESD APPORTIONMENT	319,209	267,938	202,062	205,000	205,000	205,000
R2199 OTHER INTERMEDIATE SOURCES	11,153	14,275	-	-	-	-
R2200 RESTRICTED REVENUE	-	-	-	-	-	-
R2800 REVENUE IN LIEU OF TAXES	-	-	-	-	-	-
TOTAL REVENUE FROM INTERMEDIATE SOURCES	383,731	300,046	255,062	225,000	225,000	225,000
REVENUE FROM STATE SOURCES						
R3101 STATE SCHOOL FUND	9,321,529	9,751,690	10,780,665	11,334,714	11,334,714	11,334,714
R3102 STATE SCHOOL FUND-SCHOOL LUNCH MATCH	-	-	-	-	-	-
R3103 COMMON SCHOOL FUND	172,885	181,492	172,885	209,012	209,012	209,012
R3104 STATE MANAGED COUNTY TIMB	1,371,245	595,212	-	-	-	-



FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND RESOURCES

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
RESOURCES						
R3199 OTHER UNRESTRICTED GRANTS-IN-AID		5,784				
TOTAL REVENUE FROM STATE SOURCES	10,865,659	10,534,178	10,953,550	11,543,726	11,543,726	11,543,726
REVENUE FROM OTHER RESTRICTED GRANT SOURCES						
R3299 OTHER RESTRICTED GRANTS	3,008	-	-	-	-	-
TOTAL REVENUE FROM OTHER RESTRICTED GRANT SOURCES	3,008	-	-	-	-	-
REVENUE FROM FEDERAL SOURCES						
R4300 RESTRICTED REV DIRECT FROM THE FEDERAL GOVERNMENT	10,008	-	-	-	-	-
R4500 RESTRICTED REV FROM FED GOV THRU STATE	-	-	-	-	-	-
R4801 FEDERAL FOREST FEES	52,139	59,601	57,350	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	62,147	59,601	57,350	-	-	-
OTHER SOURCES						
R5200 INTERFUND TRANSFERS	-	-				
R5300 SALE OF FIXED ASSETS	1,699					
R5400 RESOURCES-BEG. FUND BAL.	3,172,184	4,665,915	3,263,059	4,803,178	4,803,178	4,803,178
TOTAL OTHER SOURCES	3,173,883	4,665,915	3,263,059	4,803,178	4,803,178	4,803,178
TOTAL GENERAL FUND RESOURCES	19,468,528	20,833,449	19,822,437	22,121,056	22,121,056	22,121,056



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

REQUIREMENTS	2020-2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
1000 INSTRUCTION	8,298,745	8,261,846	9,503,789	9,913,992	9,913,992	9,913,992
2000 SUPPORT SERVICES	5,503,474	5,930,440	7,324,009	8,034,966	8,034,966	8,034,966
5200 TRANSFERS OF FUNDS	1,000,394	955,394	1,488,500	2,068,500	2,068,500	2,068,500
6000 CONTINGENCIES	-	-	678,170	718,028	718,028	718,028
7000 UNAPPROPRIATED ENDING FUND BALANCE	-	-	827,969	1,385,570	1,385,570	1,385,570
TOTAL GENERAL FUND REQUIREMENTS	14,802,613	15,147,679	19,822,437	22,121,056	22,121,056	22,121,056



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY OBJECT

REQUIREMENTS	2020-2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
100 SALARIES	6,704,473	6,840,644	7,582,257	7,840,816	7,840,816	7,840,816
200 ASSOCIATED PAYROLL COSTS	4,873,601	4,763,022	5,752,135	5,954,679	5,954,679	5,954,679
300 PURCHASED SERVICES	1,911,012	2,206,529	2,937,935	3,427,959	3,427,959	3,427,959
400 SUPPLIES AND MATERIALS	142,523	177,299	319,661	470,217	470,217	470,217
500 CAPITAL OUTLAY	-	1,753	-	-	-	-
600 OTHER OBJECTS	170,610	203,038	235,810	255,287	255,287	255,287
700 TRANSFERS	1,000,394	955,394	1,488,500	2,068,500	2,068,500	2,068,500
800 OTHER USES OF FUNDS	-	-	1,506,139	2,103,598	2,103,598	2,103,598
TOTAL GENERAL FUND REQUIREMENTS	14,802,613	15,147,679	19,822,437	22,121,056	22,121,056	22,121,056



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - SUMMARY BY SERVICE AREA

REQUIREMENTS	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
DISTRICT OPERATIONS AND ADMINISTRATION	2,751,529	2,982,734	3,948,069	4,503,833	4,503,833	4,503,833
SPECIAL EDUCATION	3,192,921	3,046,712	3,742,457	3,961,894	3,961,894	3,961,894
ELMIRA ELEMENTARY	1,425,206	1,513,917	1,809,796	1,842,856	1,842,856	1,842,856
VENETA ELEMENTARY	1,815,130	1,773,478	1,962,887	2,118,878	2,118,878	2,118,878
FERN RIDGE MIDDLE SCHOOL	1,946,806	2,051,711	2,300,156	2,398,845	2,398,845	2,398,845
ELMIRA HIGH SCHOOL	2,865,627	3,018,733	3,294,433	3,357,652	3,357,652	3,357,652
NON-OPERATING	805,394	760,394	2,764,639	3,937,098	3,937,098	3,937,098
TOTAL GENERAL FUND REQUIREMENTS	14,802,613	15,147,679	19,822,437	22,121,056	22,121,056	22,121,056

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

REQUIREMENTS	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
SALARIES						
LICENSED SALARIES	4,142,891	4,281,975	4,547,668	4,639,110	4,639,110	4,639,110
CLASSIFIED SALARIES	1,234,010	1,248,450	1,526,181	1,665,098	1,665,098	1,665,098
ADMINISTRATIVE SALARIES	840,722	893,224	949,513	958,013	958,013	958,013
CONFIDENTIAL SALARIES	305,093	257,163	258,737	266,843	266,843	266,843
SUBSTITUTE/TEMPORARY SALARIES	129,926	114,517	229,435	244,241	244,241	244,241
ADDITIONAL SALARY	51,832	45,315	70,723	67,511	67,511	67,511
ASSOCIATED PAYROLL COSTS						
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)	1,955,968	1,738,150	1,999,099	2,052,042	2,052,042	2,052,042
SOCIAL SECURITY ADMINISTRATION	512,333	512,910	580,012	599,822	599,822	599,822
OTHER REQUIRED PAYROLL COSTS	27,324	15,594	123,970	126,689	126,689	126,689
CONTRACTUAL EMPLOYEE BENEFITS	2,377,976	2,496,368	3,049,054	3,176,126	3,176,126	3,176,126
TOTAL EMPLOYEE COMPENSATION	11,578,074	11,603,666	13,334,392	13,795,495	13,795,495	13,795,495
NON-COMPENSATION EXPENDITURES						
PURCHASED SERVICES	1,911,012	2,206,529	2,937,935	3,427,959	3,427,959	3,427,959
SUPPLIES AND MATERIALS	142,523	177,299	319,661	470,217	470,217	470,217
CAPITAL OUTLAY	-	1,753	-	-	-	-
OTHER OBJECTS	170,610	203,038	235,810	255,287	255,287	255,287
TOTAL NON-COMPENSATION EXPENDITURES	2,224,145	2,588,619	3,493,406	4,153,463	4,153,463	4,153,463
TOTAL OPERATING REQUIREMENTS	13,802,219	14,192,285	16,827,798	17,948,958	17,948,958	17,948,958
TRANSFERS	1,000,394	955,394	1,488,500	2,068,500	2,068,500	2,068,500
CONTINGENCY	-	-	-			
NON-DESIGNATED	-	-	678,170	718,028	718,028	718,028
RESERVED FOR NEXT YEAR	-	-	827,969	1,385,570	1,385,570	1,385,570
TOTAL GENERAL FUND REQUIREMENTS	14,802,613	15,147,679	19,822,437	22,121,056	22,121,056	22,121,056



FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DETAIL BY FUNCTION

REQUIREMENTS	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
INSTRUCTION						
ELEMENTARY PROGRAMS	2,443,323	2,701,665	3,083,960	3,273,780	3,273,780	3,273,780
MIDDLE SCHOOL PROGRAMS	1,361,448	1,334,263	1,514,092	1,583,017	1,583,017	1,583,017
HIGH SCHOOL PROGRAMS	1,835,131	1,958,911	2,123,958	2,136,837	2,136,837	2,136,837
HIGH SCHOOL EXTRACURRICULAR	4,736	6,792	5,973	5,014	5,014	5,014
PRE-KINDERGARTEN PROGRAM	-	-	-	-	-	-
PROGRAMS FOR TALENTED AND GIFTED	854	1,915	4,625	4,983	4,983	4,983
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	982,301	944,323	1,133,298	1,352,337	1,352,337	1,352,337
LEARNING CENTERS - STRUCTURED AND INTENSIVE	118,925	119,248	135,308	98,367	98,367	98,367
EXTENDED SCHOOL YEAR PROGRAM	1,568	-	530	294	294	294
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES	976,652	873,310	1,128,780	1,127,292	1,127,292	1,127,292
TREATMENT AND HABILITATION	-	-	-	-	-	-
ALTERNATIVE EDUCATION	488,217	230,162	276,585	266,817	266,817	266,817
ENGLISH SECOND LANGUAGE PROGRAMS	85,591	91,258	96,680	65,254	65,254	65,254
TOTAL INSTRUCTION	8,298,746	8,261,846	9,503,789	9,913,992	9,913,992	9,913,992
SUPPORT SERVICES						
ATTENDANCE AND SOCIAL WORK SERVICES	30	-	350	750	750	750
GUIDANCE SERVICES	209,372	157,808	192,013	192,438	192,438	192,438
HEALTH SERVICES	3,315	1,125	4,391	3,840	3,840	3,840
PSYCHOLOGICAL SERVICES	212,326	228,874	227,169	283,382	283,382	283,382
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	163,768	166,308	231,943	214,481	214,481	214,481
OTHER STUDENT TREATMENT SERVICES	12,329	14,944	14,500	14,500	14,500	14,500
SERVICE DIRECTION, STUDENT SUPPORT SERVICES	256,863	262,975	275,666	251,817	251,817	251,817
IMPROVEMENT OF INSTRUCTION SERVICES	-	-	-	200	200	200
EDUCATIONAL MEDIA SERVICES	65,607	127,262	135,122	144,690	144,690	144,690
ASSESSMENT AND TESTING	-	223	5,617	5,717	5,717	5,717
INSTRUCTIONAL STAFF DEVELOPMENT	12,743	15,239	45,307	48,417	48,417	48,417
BOARD OF EDUCATION SERVICES	55,117	54,019	109,648	109,748	109,748	109,748

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

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
REQUIREMENTS						
EXECUTIVE ADMINISTRATION SERVICES	336,140	349,057	371,126	386,071	386,071	386,071
OFFICE OF PRINCIPAL SERVICES	1,263,348	1,309,574	1,478,199	1,524,120	1,524,120	1,524,120
OTHER SUPPORT SERVICES	2,220	1,390	2,260	2,260	2,260	2,260
FISCAL SERVICES	487,449	318,271	625,548	719,747	719,747	719,747
OPERATING AND MAINTENANCE OF PLANT SERVICES	1,266,939	1,561,190	1,734,259	2,022,769	2,022,769	2,022,769
STUDENT TRANSPORTATION SERVICES	804,495	998,303	1,364,670	1,452,498	1,452,498	1,452,498
SUPPORT SERVICES	8,141	-	-	-	-	-
INFORMATION SERVICES	630	76	2,000	2,000	2,000	2,000
STAFF SERVICES	233	-	-	-	-	-
TECHNOLOGY SERVICES	342,407	363,802	504,221	655,521	655,521	655,521
TOTAL SUPPORT SERVICES	5,503,473	5,930,440	7,324,009	8,034,966	8,034,966	8,034,966
TOTAL OPERATING REQUIREMENTS	13,802,220	14,192,285	16,827,798	17,948,958	17,948,958	17,948,958
TRANSFERS OF FUNDS	1,000,394	955,394	1,488,500	2,068,500	2,068,500	2,068,500
CONTINGENCIES	-	-	678,170	718,028	718,028	718,028
UNAPPROPRIATED ENDING FUND BALANCE	-	-	827,969	1,385,570	1,385,570	1,385,570
TOTAL GENERAL FUND REQUIREMENTS	14,802,613	15,147,679	19,822,437	22,121,056	22,121,056	22,121,056

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>2020/2021 Actual</i>	<i>2021/2022 Actual</i>	<i>2022/2023 Adopted</i>	<i>2023/2024 Adopted</i>
Salaries	998,182	964,649	1,082,607	1,189,905
Associated Payroll Costs	739,349	649,030	895,080	967,997
Purchased Services	767,729	1,006,383	1,524,985	1,744,830
Supplies and Materials	80,633	113,911	213,456	353,083
Capital Outlay	-	1,753	-	-
Other Objects	165,636	202,008	231,941	248,018
TOTAL EXPENDITURES	2,751,529	2,982,734	3,948,069	4,503,833

GF Budget/Service Level Changes:

- *Reclassified .875 FTE Business Office Assistant*
- *Add .250 FTE Grounds position*

Total GF FTE Change: 1.125

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
			TAG					
1001210000000000	SUBSTITUTES-LICENSED	121	-	1,469	2,594	2,640	2,640	2,640
	PERS PENSION	211	-	204	361	353	353	353
	PERS UAL	213	-	127	227	240	240	240
	SOCIAL SECURITY ADMINISTR	220	-	112	198	202	202	202
	WORKERS' COMPENSATION	231	-	2	13	12	12	12
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	7	11	11	11
	SUPPLIES AND MATERIALS	410	854	-	1,225	1,525	1,525	1,525
TOTAL TALENTED AND GIFTED			854	1,915	4,625	4,983	4,983	4,983
			DISTRICT ALTERNATIVE PROGRAM					
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	-	-	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAM			(459)	-	-	-	-	-
			ESL					
1001291000000000	TRAVEL	340	-	-	255	255	255	255
	LIBRARY BOOKS	430	-	-	255	255	255	255
TOTAL ENGLISH SECOND LANGUAGE			-	-	510	510	510	510
			HEALTH SERVICES					
1002130000000000	OTHER NON-INSTR PROF TECH	389	3,008	-	2,194			
	OTHER GEN PROF, TECH SRVS	390	-	-	547			
	SUPPLIES AND MATERIALS	410	-	57		1,500	1,500	1,500
	NON-CONSUMABLE ITEMS	460	-	536	550	1,000	1,000	1,000
	DUES & FEES	640	-	-	-	140	140	140
TOTAL HEALTH SERVICES			3,008	593	3,291	2,640	2,640	2,640
			ASSESSMENT AND TESTING					
1002230000000000	DATA PROCESS	386	-	-	4,380	4,380	4,380	4,380
	SUPPLIES AND MATERIALS	410	-	116	224	224	224	224
	NON-CONSUMABLE ITEMS	460	-	-	413	413	413	413

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
TOTAL ASSESSMENT AND TESTING		-	116	5,017	5,017	5,017	5,017
PROFESSIONAL DEVELOPMENT							
1002240000000000	SUBSTITUTES-LICENSED	121	2,667	-	-	-	-
	ADDITIONAL SALARY	130	323	3,480	-	-	-
	PERS PENSION	211	498	56	-	-	-
	PERS IAP	212	370	270	-	-	-
	PERS UAL	213	875	390	-	-	-
	OPSRP PENSION	214	477	443	-	-	-
	SOCIAL SECURITY ADMINISTR	220	680	341	-	-	-
	WORKERS' COMPENSATION	231	17	7	-	-	-
	INST PROGRAM IMP SERVICES	312	2,040	-	26,045	29,200	29,200
	PROF & IMP COSTS NON-INST	318	300	220	460	460	460
	FUEL	326	-	12	100	100	100
	NON-REIMBURSEABLE STUDENT	332	32	30	-	-	-
	TRAVEL	340	-	1,254	1,040	1,040	1,040
	OTHER GEN PROF, TECH SRVS	390	150	150	158	158	158
	SUPPLIES AND MATERIALS	410	-	1,291	1,759	1,759	1,759
	DUES & FEES	640	270	3,570	5,200	5,200	5,200
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		8,698	11,514	34,762	37,917	37,917	37,917
BOARD OF EDUCATION							
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
	RENTALS	324	330	344	500	500	500
	TRAVEL	340	-	-	5,300	5,300	5,300
	ADVERTISING	354	-	-	500	500	500
	PRINTING AND BINDING	355	-	-	50	50	50
	AUDIT SERVICES	381	39,100	32,250	56,070	56,070	56,070
	LEGAL SERVICES	382	3,240	12,406	30,000	30,000	30,000
	ELECTION SERVICES	388	5,148	-	6,148	6,148	6,148
	OTHER NON-INSTR PRO	389	-	488	-	-	-
	SUPPLIES AND MATERIALS	410	8	364	1,020	1,020	1,020

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERIODICALS	440	-	-	40	40	40	40
	NON-CONSUMABLE ITEMS	460	-	119	1,020	1,020	1,020	1,020
	COMPUTER SOFTWARE	470		150				
	DUES & FEES	640	6,458	7,898	8,000	8,100	8,100	8,100
TOTAL BOARD OF EDUCATION SERVICES			55,117	54,019	109,648	109,748	109,748	109,748
OFFICE OF SUPERINTENDENT								
1002321000000000	ADMINISTRATORS	113	149,062	156,385	157,221	163,738	163,738	163,738
	CONFIDENTIAL	114	48,307	50,688	53,994	54,939	54,939	54,939
	ADDITIONAL SALARY	130	-	-	8,101	8,387	8,387	8,387
	TRAVEL STIPEND	135	3,600	3,600	1,800	1,200	1,200	1,200
	PERS PENSION	211	27,366	21,988	22,941	22,891	22,891	22,891
	PERS IAP	212	11,956	12,566	13,142	5,785	5,785	5,785
	PERS UAL	213	18,177	18,223	19,348	13,569	13,569	13,569
	OPSRP PENSION	214	6,142	5,529	5,826	20,772	20,772	20,772
	SOCIAL SECURITY ADMINISTR	220	14,650	15,055	16,915	17,462	17,462	17,462
	WORKERS' COMPENSATION	231	394	316	996	1,030	1,030	1,030
	LICENSED INSURANCE	241	16,642	16,115	-			
	DEFERRED COMP ER	242	5,400	6,600	6,000	9,600	9,600	9,600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	591	913	913	913
	CLASSIFIED INSURANCE	245	2,318	2,368	-			
	ADMIN INSURANCE	249	25,008	29,591	50,376	52,575	52,575	52,575
	INST PROGRAM IMP SERVICES	312	600	600	665	-	-	-
	OTHER INST, PROF & TECH	319	-	-	100	100	100	100
	PROPERTY SERVICES	320	119	102	135	135	135	135
	RENTALS	324	330	344	500	500	500	500
	TRAVEL	340	-	96	1,500	1,500	1,500	1,500
	POSTAGE	353	385	1,006	600	600	600	600
	ADVERTISING	354	1,357	1,465	1,800	1,800	1,800	1,800
	PRINTING AND BINDING	355	-	134	500	500	500	500
	OTHER NON-INSTR PROF TECH	389	1,654	903	2,600	2,600	2,600	2,600
	SUPPLIES AND MATERIALS	410	1,102	1,688	2,000	2,000	2,000	2,000
	PERIODICALS	440	34	35	75	75	75	75
	NON-CONSUMABLE ITEMS	460	256	567	1,000	1,000	1,000	1,000
	COMPUTER SOFTWARE	470		1,465				
	DUES & FEES	640	1,280	1,628	2,400	2,400	2,400	2,400
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES			336,140	349,057	371,126	386,071	386,071	386,071

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
FISCAL SERVICES								
1002520000000000	CLASSIFIED SALARIES	112	45,965	40,835	41,144	75,198	75,198	75,198
	ADMINISTRATORS	113	84,485	86,597	88,329	90,096	90,096	90,096
	CONFIDENTIAL	114	48,056	50,981	53,821	56,680	56,680	56,680
	PERS PENSION	211	15,930	12,762	13,200	7,578	7,578	7,578
	PERS IAP	212	10,632	10,705	10,998	13,100	13,100	13,100
	PERS UAL	213	16,194	15,433	16,038	20,200	20,200	20,200
	OPSRP PENSION	214	11,343	9,344	9,531	17,023	17,023	17,023
	SOCIAL SECURITY ADMINISTR	220	13,691	13,658	14,022	16,980	16,980	16,980
	WORKERS' COMPENSATION	231	344	272	876	1,054	1,054	1,054
	LICENSED INSURANCE	241	27,901	23,632	-	-	-	-
	DEFERRED COMP ER	242	2,280	2,850	3,450	3,450	3,450	3,450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	491	888	888	888
	CLASSIFIED INSURANCE	245	20,650	19,140	20,220	41,040	41,040	41,040
	ADMIN INSURANCE	249	10,645	18,683	44,447	46,326	46,326	46,326
	INST, PROF, TECH SERVICES	310	900	1,125	2,500	2,500	2,500	2,500
	PROPERTY SERVICES	320	119	102	103	110	110	110
	RENTALS	324	330	344	450	450	450	450
	TRAVEL	340	-	-	410	410	410	410
	POSTAGE	353	968	1,031	1,537	1,537	1,537	1,537
	ADVERTISING	354	470	489	530	530	530	530
	PRINTING AND BINDING	355	645	1,443	2,300	2,300	2,300	2,300
	OTHER NON-INSTR PROF TECH	389	3,552	3,435	3,900	3,900	3,900	3,900
	SUPPLIES AND MATERIALS	410	2,992	2,174	2,000	2,000	2,000	2,000
	NON-CONSUMABLE ITEMS	460	54	273	435	435	435	435
	COMPUTER SOFTWARE	470	-	-	-	6,500	6,500	6,500
	DUES & FEES	640	1,381	2,963	2,100	2,200	2,200	2,200
TOTAL FISCAL SERVICES			319,528	318,271	332,832	412,485	412,485	412,485
PROPERTY ACCOUNT SERVICES								
1002527000000000	TAXES AND LICENSES	670	1,582	1,664	1,800	1,800	1,800	1,800
TOTAL PROPERTY ACCOUNTING SERVICES			1,582	1,664	1,800	1,800	1,800	1,800
RISK MANAGEMENT SERVICES								
1002528000000000	WORKERS' COMPENSATION	231	211	141	5,300	5,300	5,300	5,300
	UNEMPLOYMENT COMPENSATION	232	7,950	779	70,000	70,000	70,000	70,000
	CONTRACTUAL EMP BE	240	-	(366)	-	-	-	-
	MANAGEMENT SERVICES	385	3,703	3,853	4,100	4,182	4,182	4,182

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	85	85	95	97	97	97
	DUES & FEES	640	730	421	1,500	1,500	1,500	1,500
	LIABILITY INSURANCE	651	45,058	49,821	60,044	61,044	61,044	61,044
	PROPERTY INSURANCE PREM	653	108,343	132,744	149,577	163,039	163,039	163,039
	TAXES AND LICENSES	670	259	263	300	300	300	300
TOTAL RISK MANAGEMENT SERVICES			166,339	187,740	290,916	305,462	305,462	305,462
SERVICE AREA DIRECTION								
1002541000000000	CONFIDENTIAL	114	106,642	83,586	71,467	71,570	71,570	71,570
	ADDITIONAL SALARY	130	1,500	1,500	2,749	-	-	-
	TRAVEL STIPEND	135	5,100	2,580	-	-	-	-
	PERS PENSION	211	10,599	3,161	-	-	-	-
	PERS IAP	212	6,795	5,260	4,288	4,135	4,135	4,135
	PERS UAL	213	10,177	7,583	6,494	6,513	6,513	6,513
	OPSRP PENSION	214	6,956	7,005	7,711	7,257	7,257	7,257
	SOCIAL SECURITY ADMINISTR	220	8,318	6,481	5,678	5,475	5,475	5,475
	WORKERS' COMPENSATION	231	1,635	894	1,917	1,849	1,849	1,849
	LICENSED INSURANCE	241	832	3,137	-	-	-	-
	DEFERRED COMP ER	242	-	-	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	198	286	286	286
	CLASSIFIED INSURANCE	245	39,281	27,322	-	-	-	-
	ADMIN INSURANCE	249	254	922	22,897	23,865	23,865	23,865
	RENTALS	324	330	344	547	600	600	600
	TRAVEL	340	202	-	200	200	200	200
	SUPPLIES AND MATERIALS	410	41	-	107	107	107	107
TOTAL SERVICE AREA DIRECTION			198,662	149,776	124,853	122,457	122,457	122,457
CARE AND UPKEEP OF BUILDINGS								
1002542000000000	CLASSIFIED SALARIES	112	293,112	285,361	348,589	373,990	373,990	373,990
	SUBSTITUTES-CLASSIFIED	122	-	2,996	23,932	26,122	26,122	26,122
	ADDITIONAL SALARY	130	1,516	-	9,525	10,395	10,395	10,395
	PERS PENSION	211	7,088	5,690	9,127	9,924	9,924	9,924
	PERS IAP	212	17,428	14,514	21,156	22,493	22,493	22,493
	PERS UAL	213	26,462	24,935	33,429	37,356	37,356	37,356
	OPSRP PENSION	214	31,618	21,697	33,542	34,409	34,409	34,409
	SOCIAL SECURITY ADMINISTR	220	21,637	21,708	29,226	31,404	31,404	31,404
	WORKERS' COMPENSATION	231	4,391	3,176	9,976	10,535	10,535	10,535
	LICENSED INSURANCE	241	-	(0)	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1,020	1,642	1,642	1,642
	CLASSIFIED INSURANCE	245	141,505	146,735	181,980	184,680	184,680	184,680
	REPAIRS & MAINTENANCE	322	82,815	100,070	98,980	103,564	103,564	103,564
	ELECTRICITY	325	8,604	8,396	16,445	16,445	16,445	16,445
	FUEL	326	38	12	2,800	2,800	2,800	2,800
	GARBAGE	328	8,509	17,165	18,000	18,000	18,000	18,000
	OTHER PROPERTY SERVICES	329	-	-	7,952	13,260	13,260	13,260
	TRAVEL	340	-	(13)	248	248	248	248
	OTHER NON-INSTR PROF TECH	389	2,830	2,172	3,400	153,400	153,400	153,400
	SUPPLIES AND MATERIALS	410	27,810	42,122	71,718	71,718	71,718	71,718
	NON-CONSUMABLE ITEMS	460	2,960	4,734	9,500	9,885	9,885	9,885
	DUES & FEES	640	-	493	200	1,400	1,400	1,400
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			678,322	701,963	930,745	1,133,670	1,133,670	1,133,670
CARE AND UPKEEP OF GROUND SERVICES								
1002543000000000	CLASSIFIED SALARIES	112	40,153	71,785	76,682	98,786	98,786	98,786
	TRAVEL STIPEND	135	600	600	600	-	-	-
	PERS IAP	212	2,445	4,343	4,539	5,698	5,698	5,698
	PERS UAL	213	3,660	6,261	6,762	8,990	8,990	8,990
	OPSRP PENSION	214	5,172	7,810	8,162	10,000	10,000	10,000
	SOCIAL SECURITY ADMINISTR	220	3,125	5,540	5,912	7,557	7,557	7,557
	WORKERS' COMPENSATION	231	602	807	1,335	2,561	2,561	2,561
	LICENSED INSURANCE	241	0	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	206	395	395	395
	CLASSIFIED INSURANCE	245	17,700	19,226	38,418	41,040	41,040	41,040
	REPAIRS & MAINTENANCE	322	3,374	8,084	9,681	16,736	16,736	16,736
	RENTALS	324	-	1,421	2,437	2,637	2,637	2,637
	OTHER NON-INSTR PROF TECH	389	4,402	8,662	7,312	8,312	8,312	8,312
	SUPPLIES AND MATERIALS	410	2,823	3,608	6,563	6,763	6,763	6,763
	NON-CONSUMABLE ITEMS	460	3,898	1,181	3,124	3,324	3,324	3,324
	DEPRECIABLE EQUIPMENT	540	-	1,753	-	1,750	1,750	1,750
	DUES & FEES	640	50	235	490	490	490	490
TOTAL CARE AND UPKEEP OF GROUNDS SERVICES			88,004	141,318	172,223	215,039	215,039	215,039
MAINTENANCE								
1002544000000000	TEMPORARY-CLASSIFIED	124	10,467	191	-	-	-	-
	PERS UAL	213	953	17	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	801	15	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	WORKERS' COMPENSATION	231	158	2	-	-	-
	REPAIRS & MAINTENANCE	322	7,328	11,501	20,560	27,515	27,515
	RENTALS	324	1,549	193	3,070	3,070	3,070
	FUEL	326	3,701	7,538	8,775	9,775	9,775
	GARBAGE	328	276	121	602	702	702
	OTHER NON-INSTR PROF TECH	389	4,167	540	5,483	6,483	6,483
	SUPPLIES AND MATERIALS	410	6,224	4,942	8,115	8,915	8,915
	NON-CONSUMABLE ITEMS	460	8,534	6,140	4,040	8,740	8,740
	DUES & FEES	640	165	83	100	175	175
TOTAL MAINTENANCE			44,322	31,282	50,745	65,375	65,375
SECURITY SERVICES							
1002546000000000	OTHER PROPERTY SERVICES	329	3,342	4,110	8,173	8,173	8,173
TOTAL SECURITY SERVICES			3,342	4,110	8,173	8,173	8,173
OPERATION AND MAINTENANCE OF PLANT SERVICES							
1002549000000000	REPAIRS & MAINTENANCE	322	3,805	1,148	2,851	2,951	2,951
	WATER AND SEWAGE	327	6,775	9,722	14,257	30,000	30,000
	OTHER NON-INSTR PROF TECH	389	900	7,262	22,000	12,251	12,251
	SUPPLIES AND MATERIALS	410	1,036	210	3,274	3,974	3,974
	NON-CONSUMABLE ITEMS	460	1,180	-	1,200	1,200	1,200
	DUES & FEES	640	(90)	75	80	80	80
			13,607	18,417	43,662	50,456	50,456
TOTAL OTHER OPERATION & MAINTENANCE OF PLANT SERVICES							
STUDENT TRANSPORTATION SERVICES							
1002550000000000	ADMINISTRATORS	113	4,447	4,558	4,649	4,742	4,742
	PERS IAP	212	267	273	279	285	285
	PERS UAL	213	399	394	407	432	432
	OPSRP PENSION	214	564	492	502	499	499
	SOCIAL SECURITY ADMINISTR	220	341	349	356	363	363
	WORKERS' COMPENSATION	231	8	7	22	21	21
	LICENSED INSURANCE	241	715	441	-	-	-
	DEFERRED COMP ER	242	120	150	150	150	150
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	11	19	19
	ADMIN INSURANCE	249	252	615	1,134	1,182	1,182
	FUEL	326	20,669	59,359	81,266	86,000	86,000
	REIMBURSABLE STUDENT TRAN	331	469,811	593,321	885,894	910,894	910,894
	NON-REIMBURSABLE STUDENT	332	-	214	250	250	250

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL STUDENT TRANSPORTATION SERVICES			497,592	660,174	974,670	1,004,837	1,004,837	1,004,837
PLANNING RESEARCH DEVELOPMENT EVALUATION SERVICES, GRANT WRITING								
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	-	-	-	-	-
TOTAL PLAN RESEARCH DEVEL EVAL GRANT WRITING SERVICES			8,141	-	-	-	-	-
INFORMATION SERVICES								
1002630000000000	OTHER INST, PROF & TECH	319	630	76	2,000	2,000	2,000	2,000
TOTAL INFORMATION SERVICES			630	76	2,000	2,000	2,000	2,000
OTHER STAFF SERVICES								
1002649000000000	SUBSTITUTES-LICENSED	121	200	-	-	-	-	-
	PERS UAL	213	18	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	15	-	-	-	-	-
	WORKERS' COMPENSATION	231	0	-	-	-	-	-
TOTAL OTHER STAFF SERVICES			233	-	-	-	-	-
TECHNOLOGY SERVICES								
1002660000000000	CLASSIFIED SALARIES	112	5,923	10,318	21,934	26,678	26,678	26,678
	CONFIDENTIAL	114	102,088	71,908	79,455	83,654	83,654	83,654
	TEMPORARY-CLASSIFIED	124	2,653	-	-	-	-	-
	ADDITIONAL SALARY	130	248	-	-	-	-	-
	TRAVEL STIPEND	135	2,000	600	-	-	-	-
	PERS IAP	212	6,018	4,970	6,474	6,379	6,379	6,379
	PERS UAL	213	10,297	7,164	8,835	10,040	10,040	10,040
	OPSRP PENSION	214	12,728	8,937	10,578	11,195	11,195	11,195
	SOCIAL SECURITY ADMINISTR	220	8,713	6,216	7,725	8,440	8,440	8,440
	WORKERS' COMPENSATION	231	255	128	2,161	2,290	2,290	2,290
	LICENSED INSURANCE	241	16,634	77	-	-	-	-
	DEFERRED COMP ER	242	-	-	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	272	441	441	441
	CLASSIFIED INSURANCE	245	8,393	31,572	20,220	20,520	20,520	20,520
	ADMIN INSURANCE	249	3,567	157	22,897	23,865	23,865	23,865

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - DISTRICT OPERATIONS & ADMINISTRATION

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	INST, PROF, TECH SE	310	17,560		1,000	1,000	1,000
	PROF & IMP COSTS NON-INST	318	-	4,000			
	REPAIRS & MAINTENANCE	322	1,656	3,000	12,740	12,740	12,740
	RENTALS	324	330	512	331	331	331
	TRAVEL	340	119	2,500	500	500	500
	TELEPHONE	351	2,645	10,000	12,500	12,500	12,500
	POSTAGE	353	-	-	-	-	-
	ADVERTISING	354	-	-	-	-	-
	OTHER COMMUNICATION SERV	359	2,702	2,725	5,102	5,102	5,102
	OTHER NON-INSTR PROF TECH	389	9,577	63,000	58,630	58,630	58,630
	SUPPLIES AND MATERIALS	410	4,555	4,364	500	500	500
	NON-CONSUMABLE ITEMS	460	102	1,350	1,500	1,500	1,500
	COMPUTER SOFTWARE	470	8,555	42,800	57,344	57,344	57,344
	COMPUTER HARDWARE	480	7,529	44,940	158,000	158,000	158,000
	DUES & FEES	640	150	150	150	150	150
TOTAL TECHNOLOGY SERVICES			215,780	240,489	360,492	502,399	502,399
OPERATION SERVICES							
1002664000000000	CLASSIFIED SALARIES	112	32,991	34,632	36,021	41,090	41,090
	PERS IAP	212	1,946	2,038	2,161	2,357	2,357
	PERS UAL	213	2,973	2,996	3,152	3,739	3,739
	OPSRP PENSION	214	4,117	3,665	3,804	4,137	4,137
	SOCIAL SECURITY ADMINISTR	220	2,530	2,613	2,756	3,143	3,143
	WORKERS' COMPENSATION	231	69	56	179	198	198
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	95	164	164
	CLASSIFIED INSURANCE	245	17,700	19,140	20,223	20,520	20,520
	INST, PROF, IMPROV SERVICES	312	32	-	-	-	-
	TRAVEL	340	-	107	350	425	425
	DATA PROCESS	386	49,728	44,992	56,988	58,521	58,521
	NON-CONSUMABLE ITEMS	460	-	-	250	250	250
TOTAL OPERATIONS SERVICES			112,086	110,239	125,979	134,544	134,544
TOTAL REQUIREMENTS DIST. OP. & ADMIN.			2,751,529	2,982,734	3,948,069	4,505,583	4,505,583

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 238 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>2020/2021 Actual</i>	<i>2021/2022 Actual</i>	<i>2022/2023 Adopted</i>	<i>2023/2024 Adopted</i>
Salaries	1,295,361	1,280,851	1,485,609	1,486,049
Associated Payroll Costs	1,035,765	967,996	1,314,101	1,310,848
Purchased Services	847,837	787,854	922,578	1,142,384
Supplies and Materials	13,166	9,300	19,390	18,004
Other Objects	793	711	779	4,609
TOTAL EXPENDITURES	3,192,922	3,046,712	3,742,457	3,961,894

GF Budget/Service Level Changes:

- *Speech Pathologist IA (.9375)*

Total GF FTE Change:

See Special Revenue Section for Non-GF FTE Changes

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

		2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES							
REQUIREMENTS							
1001220428320000	SUBSTITUTES-LICENSED	121	-	-	2,075	2,112	2,112
	SUBSTITUTES-CLASSIFIED	122	-	-	3,020	3,296	3,296
	ADDITIONAL SALARY	130	1,742	-	-	-	-
	PERS PENSION	211	-	-	708	723	723
	PERS IAP	212	24	-	-	-	-
	PERS UAL	213	40	-	446	492	492
	OPSRP PENSION	214	50	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	33	-	390	414	414
	WORKERS' COMPENSATION	231	1	-	26	27	27
	PAID FAMILY MEDICAL LEAVE INS.	243	-	-	14	21	21
	INST, PROF, TECH SERVICES	310	66,769	66,536	68,000	68,000	68,000
	INST PROGRAM IMP SERVICES	312	-	-	150	150	150
	TRAVEL	340	-	-	450	450	450
	PRINTING AND BINDING	355	-	-	65	75	75
	TUITION PAY TO OTHER DIST	371	32,570	22,011	-	27,000	27,000
	TUITION PRIVATE SCHOOLS	373	189,760	213,831	222,250	370,000	370,000
	SUPPLIES AND MATERIALS	410	1,069	-	1,250	1,250	1,250
	TEXTBOOKS	420	178	-	185	185	185
	NON-CONSUMABLE ITEMS	460	-	1,380	450	450	450
	COMPUTER SOFTWARE	470	-	-	50	50	50
	COMPUTER HARDWARE	480	-	-	250	250	250
Subtotal: Restrictive (all grades)			292,235	303,758	299,779	474,945	474,945
1001220428320179	ADDITIONAL SALARY	130	-	329.2			
	PERS IAP	212	-	19.76			
	PERS UAL	213	-	28.48			
	OPSRP PENSION	214	-	35.52			
	SOCIAL SECURITY ADMINISTR	220	-	25.19			
	WORKERS' COMPENSATION	231	-	1			
	INST, PROF, TECH SERVICES	310	-	-	75	75	75
	TRAVEL	340	-	-	25	25	25
Subtotal: Elmira Elementary			-	439	100	100	100

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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
1001220428320182	SUPPLIES AND MATERIALS	410	310	185	275	240	240	240
	NON-CONSUMABLE ITEMS	460	36	-	45	40	40	40
	COMPUTER SOFTWARE	470	145	-	120	110	110	110
Subtotal: Fern Ridge Middle			491	185	440	390	390	390
1001220428320346	ADDITIONAL SALARY	130	0	488				
	PERS PENSION	211	-	21				
	PERS IAP	212	-	29				
	PERS UAL	213	-	42				
	OPSRP PENSION	214	(19)	36	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	36				
	WORKERS' COMPENSATION	231	-	1				
	INST, PROF, TECH SERVICES	310	-	-	245	245	245	245
	TRAVEL	340	-	-	30	30	30	30
Subtotal: Veneta Elementary			(19)	653	275	275	275	275
1001220428320012	LICENSED SALARIES	111	69,031	70,757	72,172	73,435	73,435	73,435
	CLASSIFIED SALARIES	112	56,937	44,429	64,451	72,937	72,937	72,937
	SUBSTITUTES-LICENSED	121	-	979	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	2,984	12,996	-	-	-	-
	ADDITIONAL SALARY	130	1,503	382	1,350	1,500	1,500	1,500
	PERS PENSION	211	12,813	10,119	10,220	10,019	10,019	10,019
	PERS IAP	212	7,523	6,228	8,176	8,706	8,706	8,706
	PERS UAL	213	12,115	11,206	12,073	13,456	13,456	13,456
	OPSRP PENSION	214	7,058	3,660	6,771	7,388	7,388	7,388
	SOCIAL SECURITY ADMINISTR	220	9,673	9,910	10,555	11,312	11,312	11,312
	WORKERS' COMPENSATION	231	259	206	674	714	714	714
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	368	591	591	591
	CLASSIFIED INSURANCE	245	35,456	22,427	60,660	61,560	61,560	61,560
	INST, PROF, TECH SERVICES	310	-	-	425	375	375	375
	SUPPLIES AND MATERIALS	410	206	-	275	225	225	225
	TEXTBOOKS	420	-	-	185	250	250	250
	NON-CONSUMABLE ITEMS	460	147	113	185	165	165	165

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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	COMPUTER SOFTWARE	470	-	-	220	220	220	220
	COMPUTER HARDWARE	480	-	-	1,200	1,200	1,200	1,200
Subtotal: Grades K-2			235,208	214,413	272,160	287,153	287,153	287,153
1001220428320345	LICENSED SALARIES	111	55,512	59,006	62,411	65,853	65,853	65,853
	CLASSIFIED SALARIES	112	41,321	37,964	42,719	47,040	47,040	47,040
	SUBSTITUTES-LICENSED	121	284	392	2,075	2,111	2,111	2,111
	SUBSTITUTES-CLASSIFIED	122	-	940	1,055	1,152	1,152	1,152
	ADDITIONAL SALARY	130	1,299	272	1,350	1,500	1,500	1,500
	PERS PENSION	211	52	27	9,298	9,441	9,441	9,441
	PERS IAP	212	5,746	5,104	6,340	6,784	6,784	6,784
	PERS UAL	213	9,125	8,532	9,591	10,707	10,707	10,707
	OPSRP PENSION	214	12,154	9,185	4,522	4,813	4,813	4,813
	SOCIAL SECURITY ADMINISTR	220	7,161	7,546	8,385	9,001	9,001	9,001
	WORKERS' COMPENSATION	231	196	158	539	572	572	572
	LICENSED INSURANCE	241	211	245	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	294	471	471	471
	CLASSIFIED INSURANCE	245	35,400	23,805	40,440	41,040	41,040	41,040
	INST, PROF, TECH SERVICES	310	-	-	200	200	200	200
	INST PROGRAM IMP SERVICES	312	-	-	200	-	-	-
	SUPPLIES AND MATERIALS	410	231	269	275	325	325	325
	TEXTBOOKS	420	-	-	250	250	250	250
	NON-CONSUMABLE ITEMS	460	2,080	-	275	275	275	275
	COMPUTER SOFTWARE	470	62	72	65	275	275	275
	COMPUTER HARDWARE	480	197	-	225	175	175	175
Subtotal: Grades 3-5			171,029	153,516	212,709	225,085	225,085	225,085
1001220428320678	LICENSED SALARIES	111	70,144	71,898	73,336	41,608	41,608	41,608
	CLASSIFIED SALARIES	112	21,370	26,460	45,023	49,343	49,343	49,343
	SUBSTITUTES-LICENSED	121	757	784	2,075	2,112	2,112	2,112
	SUBSTITUTES-CLASSIFIED	122	5,297	3,425	1,055	1,151	1,151	1,151
	ADDITIONAL SALARY	130	368	492	1,350	1,500	1,500	1,500
	PERS PENSION	211	12,849	10,058	623	637	637	637
	PERS IAP	212	5,662	5,407	7,138	5,519	5,519	5,519
	PERS UAL	213	9,094	8,924	10,748	8,710	8,710	8,710

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	3,099	1,982	12,690	9,528	9,528	9,528
	SOCIAL SECURITY ADMINISTR	220	7,480	7,593	9,397	7,322	7,322	7,322
	WORKERS' COMPENSATION	231	190	161	600	481	481	481
	LICENSED INSURANCE	241	18,598	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	330	383	383	383
	CLASSIFIED INSURANCE	245	17,694	28,527	40,440	41,040	41,040	41,040
	INST, PROF, TECH SERVICES	310	-	-	125	120	120	120
	INST PROGRAM IMP SERVICES	312	-	-	125	120	120	120
	FUEL	326	-	16	-	-	-	-
	NON-REIMBURSABLE STUDENT	332	-	17	-	-	-	-
	SUPPLIES AND MATERIALS	410	257	206	250	265	265	265
	TEXTBOOKS	420	-	-	350	300	300	300
	NON-CONSUMABLE ITEMS	460	-	-	125	-	-	-
	COMPUTER SOFTWARE	470	449	-	225	125	125	125
	COMPUTER HARDWARE	480	197	-	225	225	225	225
Subtotal: Grades 6-8			173,504	186,048	228,430	193,589	193,589	193,589
1001220428320616	LICENSED SALARIES	111	58,452	41,712	72,172	41,608	41,608	41,608
	CLASSIFIED SALARIES	112	-	-	-	22,165	22,165	22,165
	SUBSTITUTES-LICENSED	121	8,971	8,205	-	-	-	-
	PERS PENSION	211	1,627	1,127	-	-	-	-
	PERS IAP	212	3,507	2,487	4,330	3,741	3,741	3,741
	PERS UAL	213	6,258	4,317	6,315	5,803	5,803	5,803
	OPSRP PENSION	214	7,418	4,472	7,787	6,565	6,565	6,565
	SOCIAL SECURITY ADMINISTR	220	4,658	3,692	5,521	4,879	4,879	4,879
	WORKERS' COMPENSATION	231	139	76	342	308	308	308
	LICENSED INSURANCE	241	18,600	16,766	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	193	255	255	255
	CLASSIFIED INSURANCE	245	-	-	-	18,468	18,468	18,468
	INST, PROF, TECH SERVICES	310	-	1,595	325	325	325	325
	SUPPLIES AND MATERIALS	410	189	-	175	175	175	175
	NON-CONSUMABLE ITEMS	460	33	862	45	45	45	45
Subtotal: Elmira High			109,853	85,311	119,405	127,437	127,437	127,437

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL LESS RESTRICTIVE:			982,301	944,323	1,133,298	1,308,974	1,308,974	1,308,974
LEARNING CENTERS - STRUCTURED AND INTENSIVE								
1001221428320000	SUBSTITUTES-LICENSED	121	-	-	5,188	5,279	5,279	5,279
	PERS PENSION	211	-	-	721	706	706	706
	PERS UAL	213	-	-	454	480	480	480
	SOCIAL SECURITY ADMINISTR	220	-	-	397	404	404	404
	WORKERS' COMPENSATION	231	-	-	25	26	26	26
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	15	21	21	21
Subtotal: Structured and Intensive (all grades)			-	-	6,800	6,916	6,916	6,916
1001221428320346	LICENSED SALARIES	111	40,132	43,045	45,599	48,116	48,116	48,116
	CLASSIFIED SALARIES	112	16,652	16,782	17,350	18,550	18,550	18,550
	SUBSTITUTES-LICENSED	121	947	1,175	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	586	738	-	-	-	-
	ADDITIONAL SALARY	130	4,101	-	-	-	-	-
	PERS PENSION	211	172	163	6,338	6,433	6,433	6,433
	PERS IAP	212	3,392	3,306	3,756	4,000	4,000	4,000
	PERS UAL	213	5,837	5,341	5,508	6,067	6,067	6,067
	OPSRP PENSION	214	7,217	5,946	1,834	1,953	1,953	1,953
	SOCIAL SECURITY ADMINISTR	220	4,668	4,636	4,816	5,100	5,100	5,100
	WORKERS' COMPENSATION	231	131	99	312	330	330	330
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	167	267	267	267
	CLASSIFIED INSURANCE	245	15,930	17,226	18,198	18,468	18,468	18,468
	SUPPLIES AND MATERIALS	410	237	690	650	650	650	650
	TEXTBOOKS	420	-	-	650	650	650	650
	NON-CONSUMABLE ITEMS	460	-	-	650	650	650	650
	COMPUTER SOFTWARE	470	-	-	55	55	55	55
	COMPUTER HARDWARE	480	324	-	425	425	425	425
Subtotal: Veneta Elementary			118,925	119,248	128,508	134,814	134,814	134,814
TOTAL LEARNING CENTERS - STRUCTURED			118,925	119,248	135,308	141,730	141,730	141,730

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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
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	-	-	475	220	220	220
	SUPPLIES AND MATERIALS	410	97	-	55	74	74	74
TOTAL EXTENDED SCHOOL YEAR PROGRAMS			1,568	-	530	294	294	294
LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES								
1001250428320000	SUBSTITUTES-LICENSED	121	-	-	14,527	14,781	14,781	14,781
	SUBSTITUTES-CLASSIFIED	122	-	-	11,609	12,667	12,667	12,667
	ADDITIONAL SALARY	130	-	-	3,000	3,000	3,000	3,000
	PERS PENSION	211	-	-	4,050	4,071	4,071	4,071
	PERS IAP	212	-	(242)	180	180	180	180
	PERS UAL	213	-	-	2,549	2,771	2,771	2,771
	OPSRP PENSION	214	(157)	(435)	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	2,229	2,329	2,329	2,329
	WORKERS' COMPENSATION	231	-	-	148	154	154	154
	LICENSED INSURANCE	241	-	-	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	78	122	122	122
	ADMIN INSURANCE	249	7,930	2,746	3,200	-	-	-
	TRAVEL	340	-	-	-	-	-	-
	PRINTING AND BINDING	355	-	-	45	45	45	45
	SUPPLIES AND MATERIALS	410	144	122	175	185	185	185
	TEXTBOOKS	420	-	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	2,080	36	45	75	75	75
	COMPUTER SOFTWARE	470	-	-	65	75	75	75
	COMPUTER HARDWARE	480	-	-	-	250	250	250
Subtotal: Less Restrictive (all grades)			9,997	2,226	41,900	40,705	40,705	40,705
1001250428320179	LICENSED SALARIES	111	69,031	70,757	72,172	73,435	73,435	73,435
	CLASSIFIED SALARIES	112	47,885	36,968	49,908	56,281	56,281	56,281
	SUBSTITUTES-LICENSED	121	568	1,273	-	-	-	-

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-CLASSIFIED	122	957	2,275	-	-	-	-
	ADDITIONAL SALARY	130	601	-	-	-	-	-
	PERS PENSION	211	12,724	9,985	10,032	9,818	9,818	9,818
	PERS IAP	212	6,974	6,137	7,240	7,663	7,663	7,663
	PERS UAL	213	11,082	9,625	10,682	11,804	11,804	11,804
	OPSRP PENSION	214	5,922	3,425	5,232	5,716	5,716	5,716
	SOCIAL SECURITY ADMINISTR	220	9,043	8,489	9,339	9,923	9,923	9,923
	WORKERS' COMPENSATION	231	239	172	595	627	627	627
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	325	519	519	519
	CLASSIFIED INSURANCE	245	33,630	3,255	38,418	38,988	38,988	38,988
	SUPPLIES AND MATERIALS	410	355	125	275	275	275	275
	TEXTBOOKS	420	323	-	365	365	365	365
	NON-CONSUMABLE ITEMS	460	74	-	75	75	75	75
	COMPUTER HARDWARE	480	197	-	125	125	125	125
Subtotal: Elmira Elementary			219,104	173,487	226,983	238,714	238,714	238,714
1001250428320182	LICENSED SALARIES	111	64,196	68,234	72,172	73,435	73,435	73,435
	CLASSIFIED SALARIES	112	85,031	59,070	94,756	101,762	101,762	101,762
	SUBSTITUTES-LICENSED	121	568	1,371	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	3,873	2,102	-	-	-	-
	ADDITIONAL SALARY	130	676	-	-	-	-	-
	PERS PENSION	211	4,237	858	-	-	-	-
	PERS IAP	212	8,839	6,749	9,869	10,330	10,330	10,330
	PERS UAL	213	14,341	11,315	14,606	15,943	15,943	15,943
	OPSRP PENSION	214	15,919	11,587	17,718	18,129	18,129	18,129
	SOCIAL SECURITY ADMINISTR	220	12,815	10,010	12,770	13,403	13,403	13,403
	WORKERS' COMPENSATION	231	313	205	823	859	859	859
	LICENSED INSURANCE	241	18,600	26,780	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	446	701	701	701
	CLASSIFIED INSURANCE	245	43,924	37,423	90,990	92,340	92,340	92,340
	SUPPLIES AND MATERIALS	410	328	-	750	750	750	750
	NON-CONSUMABLE ITEMS	460	-	-	65	65	65	65
Subtotal: Fern Ridge Middle			274,561	236,603	337,165	350,817	350,817	350,817

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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
1001250428320346	LICENSED SALARIES	111	55,512	59,006	62,411	65,853	65,853	65,853
	CLASSIFIED SALARIES	112	76,194	79,269	82,905	87,737	87,737	87,737
	SUBSTITUTES-LICENSED	121	284	783	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	850	2,786	-	-	-	-
	ADDITIONAL SALARY	130	511	-	-	-	-	-
	PERS PENSION	211	66	109	-	-	-	-
	PERS IAP	212	7,378	8,114	8,459	8,958	8,958	8,958
	PERS UAL	213	12,440	12,271	12,715	13,977	13,977	13,977
	OPSRP PENSION	214	15,798	14,629	15,211	15,721	15,721	15,721
	SOCIAL SECURITY ADMINISTR	220	9,755	10,439	11,117	11,750	11,750	11,750
	WORKERS' COMPENSATION	231	272	227	705	742	742	742
	LICENSED INSURANCE	241	19,705	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	387	614	614	614
	CLASSIFIED INSURANCE	245	67,438	72,732	76,836	77,976	77,976	77,976
	POSTAGE	353	-	430	45	-	-	-
	SUPPLIES AND MATERIALS	410	902	1,291	1,125	1,125	1,125	1,125
	TEXTBOOKS	420	-	-	75	75	75	75
	NON-CONSUMABLE ITEMS	460	329	25	125	185	185	185
Subtotal: Veneta Elementary			267,432	282,211	294,316	307,813	307,813	307,813
1001250428320616	CLASSIFIED SALARIES	112	95,398	79,419	100,005	83,005	83,005	83,005
	SUBSTITUTES-LICENSED	121	1,136	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	479	2,346	-	-	-	-
	ADDITIONAL SALARY	130	966	-	-	-	-	-
	PERS PENSION	211	4,409	3,323	3,316	3,482	3,482	3,482
	PERS IAP	212	5,519	4,032	5,828	4,929	4,929	4,929
	PERS UAL	213	9,208	7,084	8,750	7,553	7,553	7,553
	OPSRP PENSION	214	8,732	4,736	7,906	5,908	5,908	5,908
	SOCIAL SECURITY ADMINISTR	220	7,024	5,783	7,650	6,350	6,350	6,350
	WORKERS' COMPENSATION	231	198	133	495	415	415	415
	LICENSED INSURANCE	241	(0)	(61)	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	269	332	332	332
	CLASSIFIED INSURANCE	245	72,170	71,100	93,012	75,924	75,924	75,924
	RENTALS	324	-	843	225	375	375	375

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	121	17	650	650	650	650
	NON-CONSUMABLE ITEMS	460	-	28	35	45	45	45
	COMPUTER HARDWARE	480	197	-	275	275	275	275
Subtotal: Elmira High			205,557	178,783	228,416	189,243	189,243	189,243
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS WITH DISABILITIES			976,652	873,310	1,128,780	1,127,292	1,127,292	1,127,292
CHARTER SCHOOLS								
1001288128320000	CHARTER SCHOOL PAYMENTS	360	155,171	94,074	200,000	166,145	166,145	166,145
TOTAL CHARTER SCHOOLS			155,171	94,074	200,000	166,145	166,145	166,145
PSYCHOLOGICAL SERVICES								
1002140428320000	LICENSED SALARIES	111	115,458	119,402	124,371	131,214	131,214	131,214
	SUBSTITUTES-LICENSED	121	-	-	1,038	1,055	1,055	1,055
	ADDITIONAL SALARY	130	-	-	-	1,520	1,520	1,520
	PERS PENSION	211	12,522	9,835	17,432	17,888	17,888	17,888
	PERS IAP	212	6,927	7,164	7,462	7,964	7,964	7,964
	PERS UAL	213	10,741	10,328	10,973	12,175	12,175	12,175
	OPSRP PENSION	214	5,892	5,249	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	8,351	8,702	9,594	10,235	10,235	10,235
	WORKERS' COMPENSATION	231	219	180	594	625	625	625
	LICENSED INSURANCE	241	32,550	35,175	37,275	38,850	38,850	38,850
	DEFERRED COMP ER	242	-	-	1,575	1,575	1,575	1,575
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	335	535	535	535
	INST, PROF, TECH SERVICES	310	18,910	30,971	14,500	21,000	21,000	21,000
	TRAVEL	340	79	231	225	225	225	225
	POSTAGE	353	12	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	586	1,156	1,250	1,250	1,250	1,250
	NON-CONSUMABLE ITEMS	460	79	444	325	350	350	350
	COMPUTER SOFTWARE	470	-	36	45	45	45	45
	COMPUTER HARDWARE	480	-	-	175	175	175	175
	DUES & FEES	640	-	-	-	3,850	3,850	3,850
TOTAL PSYCHOLOGICAL SERVICES			212,326	228,874	227,169	250,531	250,531	250,531
SPEECH PATHOLOGY AND AUDIOLOGY SERVICES								
1002150428320000	CLASSIFIED SALARY	112	20,038	4,068	24,967	-	-	-

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	1,202	238	1,471	-	-	-
	PERS UAL	213	1,872	352	2,185	-	-	-
	OPSRP PENSION	214	2,543	429	2,646	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,536	311	1,910	-	-	-
	WORKERS' COMPENSATION	231	43	7	125	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	67	-	-	-
	CLASSIFIED INSURANCE	245	58	14	20,220	-	-	-
	INST, PROF, TECH SERVICES	310	-	-	375	275	275	275
	REPAIRS & MAINTENANCE	322	170	-	-	175	175	175
	TRAVEL	340	-	-	165	-	-	-
	OTHER NON-INST PROF AND TECH	389	55,293	-	-	15,099	15,099	15,099
	SUPPLIES AND MATERIALS	410	-	-	220	220	220	220
	NON-CONSUMABLE ITEMS	460	-	-	220	220	220	220
	COMPUTER SOFTWARE	470	-	-	75	75	75	75
Subtotal: Speech (all grades)			82,755	5,419	54,646	16,064	16,064	16,064
1002150428320179	LICENSED SALARIES	111	-	33,441	34,823	44,061	44,061	44,061
	PERS IAP	212	-	1,003	2,089	2,644	2,644	2,644
	PERS UAL	213	-	2,893	3,047	4,010	4,010	4,010
	OPSRP PENSION	214	-	1,804	4,840	5,891	5,891	5,891
	SOCIAL SECURITY ADMINISTR	220	-	2,558	2,664	3,371	3,371	3,371
	WORKERS' COMPENSATION	231	-	51	167	208	208	208
	LICENSED INSURANCE	241	-	17,320	7,099	7,399	7,399	7,399
	DEFERRED COMP ER	242	-	-	300	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	93	176	176	176
	REPAIRS & MAINTENANCE	322	-	-	-	25	25	25
	TRAVEL	340	-	-	175	175	175	175
	SUPPLIES AND MATERIALS	410	-	382	425	365	365	365
	DUES & FEES	640	99	-	65	45	45	45
Subtotal: Elmira Elementary			99	59,452	55,787	68,670	68,670	68,670
1002150428320182	LICENSED SALARIES	111	-	4,180	4,353	5,508	5,508	5,508
	PERS IAP	212	-	125	261	330	330	330
	PERS UAL	213	-	362	381	501	501	501
	OPSRP PENSION	214	-	226	605	736	736	736
	SOCIAL SECURITY ADMINISTR	220	-	320	333	421	421	421

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	-	6	21	27	27	27
	LICENSED INSURANCE	241	-	2,165	7,099	7,399	7,399	7,399
	DEFERRED COMP ER	242	-	-	300	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	12	22	22	22
	REPAIRS & MAINTENANCE	322	-	-	25	25	25	25
	TRAVEL	340	-	-	25	25	25	25
	SUPPLIES AND MATERIALS	410	-	-	75	75	75	75
	NON-CONSUMABLE ITEMS	460	-	-	25	25	25	25
	COMPUTER SOFTWARE	470	-	-	25	25	25	25
Subtotal: Fern Ridge Middle			-	7,384	13,540	15,419	15,419	15,419
1002150428320346	LICENSED SALARIES	111	45,804	49,202	52,046	54,917	54,917	54,917
	SUBSTITUTES-LICENSED	121	-	196	-	-	-	-
	PERS PENSION	211	-	27	-	-	-	-
	PERS IAP	212	2,670	2,952	3,123	3,295	3,295	3,295
	PERS UAL	213	4,263	4,273	4,554	4,997	4,997	4,997
	OPSRP PENSION	214	5,483	5,309	7,234	7,342	7,342	7,342
	SOCIAL SECURITY ADMINISTR	220	3,229	3,533	3,982	4,201	4,201	4,201
	WORKERS' COMPENSATION	231	91	76	251	265	265	265
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	139	220	220	220
	TRAVEL	340	-	-	125	45	45	45
	SUPPLIES AND MATERIALS	410	675	902	850	475	475	475
	DUES & FEES	640	99	99	99	99	99	99
Subtotal: Veneta Elementary			80,914	86,669	94,603	98,956	98,956	98,956
1002150428320616	LICENSED SALARIES	111	-	4,180	4,353	5,508	5,508	5,508
	PERS IAP	212	-	125	261	330	330	330
	PERS UAL	213	-	362	381	501	501	501
	OPSRP PENSION	214	-	226	605	736	736	736
	SOCIAL SECURITY ADMINISTR	220	-	320	333	421	421	421
	WORKERS' COMPENSATION	231	-	6	21	28	28	28
	LICENSED INSURANCE	241	-	2,165	7,101	7,401	7,401	7,401
	DEFERRED COMP ER	242	-	-	300	300	300	300
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	12	22	22	22

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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	SUPPLIES AND MATERIALS	410	-	-	-	125	125	125
Subtotal: Elmira High			-	7,384	13,367	15,372	15,372	15,372
TOTAL SPEECH PATHOLOGY AND AUDIOLOGY SERVICES			163,768	166,308	231,943	214,481	214,481	214,481
STUDENT TREATMENT SERVICES								
1002160428320000	INST, PROF, TECH SERVICES	310	12,329	14,944	14,500	14,500	14,500	14,500
TOTAL OTHER STUDENT TREATMENT SERVICES			12,329	14,944	14,500	14,500	14,500	14,500
SERVICE DIRECTION, STUDENT SUPPORT SERVICES								
1002190428320000	LICENSED SALARIES	111	15,476	16,215	17,400	19,260	19,260	19,260
	CLASSIFIED SALARIES	112	34,911	35,409	36,510	39,855	39,855	39,855
	ADMINISTRATORS	113	99,482	104,370	106,457	108,320	108,320	108,320
	ADDIIONAL SALARY	130	-	-	-	507	507	507
	PERS PENSION	211	18,046	14,507	17,216	17,125	17,125	17,125
	PERS IAP	212	8,843	9,229	9,466	9,906	9,906	9,906
	PERS UAL	213	13,605	13,494	14,032	15,283	15,283	15,283
	OPSRP PENSION	214	6,079	5,336	3,659	3,898	3,898	3,898
	SOCIAL SECURITY ADMINISTR	220	11,433	11,892	12,268	12,847	12,847	12,847
	WORKERS' COMPENSATION	231	284	233	753	782	782	782
	LICENSED INSURANCE	241	18,940	13,850	5,325	5,550	5,550	5,550
	DEFERRED COMP ER	242	2,400	3,000	3,225	2,025	2,025	2,025
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	427	672	672	672
	CLASSIFIED INSURANCE	245	17,650	19,140	20,220	20,520	20,520	20,520
	ADMIN INSURANCE	249	5,030	12,287	22,578	23,532	23,532	23,532
	INST, PROF, TECH SERVICES	310	-	-	100	100	100	100
	INST PROGRAM IMP SERVICES	312	169	-	200	175	175	175
	PROPERTY SERVICES	320	149	180	650	625	625	625
	RENTALS	324	934	1,297	275	250	250	250
	TRAVEL	340	129	249	625	626	626	626
	POSTAGE	353	1,625	562	950	875	875	875
	ADVERTISING	354	-	-	45	45	45	45
	PRINTING AND BINDING	355	-	-	125	115	115	115
	OTHER NON-INSTR PROF TECH	389	750	750	750	750	750	750
	SUPPLIES AND MATERIALS	410	334	822	335	-	-	-
	PERIODICALS	440	-	100	75	375	375	375

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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	NON-CONSUMABLE ITEMS	460	-	37	35	35	35
	COMPUTER HARDWARE	480	-	1,350	-	-	-
	DUES & FEES	640	595	615	615	615	615
TOTAL SERVICE DIRECTION, STUDENT SUPPORT SERVICES		256,863	262,975	275,666	284,668	284,668	284,668
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240428320000	SUBSTITUTES-LICENSED	121	-	881	-	-	-
	PENSION	211	123	-	-	-	-
	PERS UAL	213	76	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	67	-	-	-	-
	WORKERS' COMPENSATION	231	1	-	-	-	-
	INST, PROF, TECH SE	310	248	-	-	-	-
	INST PROGRAM IMP SERVICES	312	3,746	1,763	1,718	1,718	1,718
	DUES & FEES	640	-	595	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		3,746	1,992	1,763	1,718	1,718	1,718
CARE AND UPKEEP OF BUILDING SERVICES							
1002542428320000	ELECTRICITY	325	1,590	1,769	2,300	2,700	2,700
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		1,590	1,769	2,300	2,700	2,700	2,700
STUDENT TRANSPORTATION							
1002550428320000	FUEL	326	12,361	23,056	40,000	40,000	40,000
	REIMBURSABLE STUDENT TRAN	331	294,543	315,073	350,000	407,661	407,661
	NON-REIMBURSABLE STUDENT TRAN	332	-	-	-	-	-
TOTAL STUDENT TRANSPORTATION		306,903	338,129	390,000	447,661	447,661	447,661
TECHNOLOGY SERVICES							
1002660428320000	TELEPHONE	351	780	768	1,200	1,200	1,200
TOTAL TECHNOLOGY SERVICES		780	768	1,200	1,200	1,200	1,200
TOTAL REQUIREMENTS: SPECIAL EDUCATION		3,192,922	3,046,712	3,742,457	3,961,894	3,961,894	3,961,894

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 298 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>2020/2021 Actual</i>	<i>2021/2022 Actual</i>	<i>2022/2023 Adopted</i>	<i>2023/2024 Adopted</i>
Salaries	773,648	862,897	1,005,003	1,015,755
Associated Payroll Costs	588,682	598,247	725,526	745,242
Purchased Services	52,285	43,902	62,092	63,579
Supplies and Materials	9,965	8,869	16,575	17,635
Other Objects	625	-	600	645
TOTAL EXPENDITURES	1,425,205	1,513,917	1,809,796	1,842,856

GF Budget/Service Level Changes:

- *Transfer (.4688) FTE Classified IA to Special Revenue*

Total GF FTE Change: (.4688)

See Special Revenue Section for Non-GF FTE changes

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

		2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
		Actual	Actual	Adopted	Proposed	Approved	Adopted
ELEMENTARY PROGRAMS							
REQUIREMENTS							
1001111179000000	LICENSED SALARIES	111	548,012	641,590	741,174	763,037	763,037
	CLASSIFIED SALARIES	112	23,707	42,585	54,576	48,964	48,964
	SUBSTITUTES-LICENSED	121	2,083	14,030	31,130	33,786	33,786
	SUBSTITUTES-CLASSIFIED	122	1,203	1,581	2,764	3,016	3,016
	ADDITIONAL SALARY	130	4,945	2,021	3,300	3,300	3,300
	PERS PENSION	211	12,940	15,142	15,202	15,180	15,180
	PERS IAP	212	37,436	39,813	47,770	48,747	48,747
	PERS UAL	213	58,233	60,805	72,883	77,541	77,541
	OPSRP PENSION	214	69,840	61,519	77,764	77,471	77,471
	SOCIAL SECURITY ADMINISTR	220	47,690	53,238	63,720	65,186	65,186
	WORKERS' COMPENSATION	231	1,222	1,082	4,005	4,085	4,085
	LICENSED INSURANCE	241	209,059	242,779	276,900	288,600	288,600
	DEFERRED COMP ER	242	4,498	3,825	11,700	11,700	11,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	2,224	3,408	3,408
	CLASSIFIED INSURANCE	245	17,700	19,237	40,440	41,040	41,040
	POSTAGE	353	-	-	400	450	450
	SUPPLIES AND MATERIALS	410	6,348	6,447	10,500	10,550	10,550
	NON-CONSUMABLES	460	180	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			1,045,096	1,205,693	1,456,452	1,496,061	1,496,061
DISTRICT ALTERNATIVE PROGRAMS							
1001283179000000	LICENSED SALARIES	111	63,361	11,142	-	-	-
	SUBSTITUTES-LICENSED	121	-	20	-	-	-
	ADDITIONAL SALARY	130	387	895	-	-	-
	PERS PENSION	211	1,296	1,676	-	-	-
	PERS IAP	212	3,742	-	-	-	-
	PERS UAL	213	5,890	1,043	-	-	-
	OPSRP PENSION	214	7,007	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	4,829	906	-	-	-
	WORKERS' COMPENSATION	231	124	18	-	-	-
	LICENSED INSURANCE	241	20,444	3,014	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			107,082	18,714	-	-	-

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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
			ESL					
1001291179000000	LICENSED SALARIES	111	25,110	25,738	26,253	15,135	15,135	15,135
	ADDITIONAL SALARY	130	-	181	-	-	-	-
	PERS IAP	212	753	1,555	1,575	908	908	908
	PERS UAL	213	2,336	2,242	2,297	1,377	1,377	1,377
	OPSRP PENSION	214	1,593	2,797	2,833	1,594	1,594	1,594
	SOCIAL SECURITY ADMINISTR	220	1,835	1,887	2,008	1,158	1,158	1,158
	WORKERS' COMPENSATION	231	48	39	124	74	74	74
	LICENSED INSURANCE	241	9,749	9,748	10,331	10,767	10,767	10,767
	DEFERRED COMP ER	242	-	-	327	327	327	327
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	70	61	61	61
	POSTAGE	353	3	9	-			
	OTHER NON-INSTR PROF TECH	389	-	-	250			
	SUPPLIES AND MATERIALS	410	39	29	250			
TOTAL ENGLISH SECOND LANGUAGE			41,466	44,224	46,318	31,401	31,401	31,401
			GUIDANCE SERVICES					
1002120179000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000	1,000
	PERS PENSION	211	-	-	139	134	134	134
	PERS IAP	212	-	-	60	60	60	60
	PERS UAL	213	-	-	88	91	91	91
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77	77
	WORKERS' COMPENSATION	231	-	-	5	4	4	4
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1	4	4	4
	SUPPLIES AND MATERIALS	410	963	481	1,000	900	900	900
	GRANT INDIRECT CHARGES	690	-					
TOTAL GUIDANCE SERVICES			963	481	2,370	2,270	2,270	2,270
			HEALTH SERVICES					
1002130179000000	SUPPLIES AND MATERIALS	410	163	244	400	200	200	200
TOTAL HEALTH SERVICES			163	244	400	200	200	200
			EDUCATION MEDIA SERVICES					
1002220179000000	CLASSIFIED SALARIES	112	5,698	6,235	6,427	5,765	5,765	5,765
	SUBSTITUTES-CLASSIFIED	122	21	-	522	569	569	569
	PERS PENSION	211	711	867	966	76	76	76

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	235	374	386	333	333	333
	PERS UAL	213	537	539	608	576	576	576
	OPSRP PENSION	214	-	-	-	585	585	585
	SOCIAL SECURITY ADMINISTR	220	438	477	532	485	485	485
	WORKERS' COMPENSATION	231	12	9	30	31	31	31
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	19	25	25	25
	FUEL	326	-	1	-	-	-	-
	REIMBURSABLE STUDENT	331		12		-	-	-
	SUPPLIES AND MATERIALS	410	128	127	200	150	150	150
	LIBRARY BOOKS	430	-	20	300	300	300	300
	COMPUTER SOFTWARE	470	613	625	625	625	625	625
	DUES & FEES	640	30	-	-	-	-	-
TOTAL EDUCATIONAL MEDIA SERVICES			8,424	9,286	10,615	9,520	9,520	9,520
INSTRUCTIONAL STAFF DEVELOPMENT								
1002240179000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	122	-	-	-	-
	PERS IAP	212	-	7	-	-	-	-
	PERS UAL	213	-	11	-	-	-	-
	OPSRP PENSION	214	-	13	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	9	-	-	-	-
	WORKERS' COMPENSATION	231	-	0	-	-	-	-
	INST, PROF, TECH SE	310	-	25	-	-	-	-
	INST PROGRAM IMP SERVICES	312	75	200	1,858	1,733	1,733	1,733
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			75	387	1,858	1,733	1,733	1,733
OFFICE OF PRINCIPAL SERVICES								
1002410179000000	CLASSIFIED SALARIES	112	30,454	36,284	38,518	39,981	39,981	39,981
	ADMINISTRATORS	113	68,403	78,980	97,648	99,357	99,357	99,357
	SUBSTITUTES-CLASSIFIED	122	265	1,368	1,294	1,412	1,412	1,412
	ADDITIONAL SALARY	130	-	127	397	433	433	433
	PERS PENSION	211	-	-	235	247	247	247
	PERS IAP	212	5,850	6,396	8,157	8,284	8,284	8,284
	PERS UAL	213	8,976	10,128	12,063	12,848	12,848	12,848
	OPSRP PENSION	214	12,373	11,503	14,627	14,493	14,493	14,493
	SOCIAL SECURITY ADMINISTR	220	7,604	8,891	10,546	10,800	10,800	10,800

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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
WORKERS' COMPENSATION	231	190	177	661	670	670	670
LICENSED INSURANCE	241	10,718	1,457	-	-	-	-
DEFERRED COMP ER	242	1,350	-	1,200	1,800	1,800	1,800
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	368	565	565	565
CLASSIFIED INSURANCE	245	17,650	17,683	20,220	20,520	20,520	20,520
ADMIN INSURANCE	249	3,772	17,340	22,365	23,310	23,310	23,310
INST PROGRAM IMP SE	312	-	219	-	-	-	-
PROPERTY SERVICES	320	149	180	170	170	170	170
RENTALS	324	8,160	8,622	10,502	10,502	10,502	10,502
POSTAGE	353	574	446	100	100	100	100
PRINTING AND BINDING	355	162	515	450	550	550	550
SUPPLIES AND MATERIALS	410	1,267	781	3,000	4,610	4,610	4,610
NON-CONSUMABLE ITEMS	460	233	116	300	300	300	300
COMPUTER SOFTWARE	470	32	-	-	-	-	-
DUES & FEES	640	595	-	600	645	645	645
TOTAL OFFICE OF THE PRINCIPAL SERVICES		178,773	201,213	243,421	251,597	251,597	251,597
CARE AND UPKEEP OF BUILDING SERVICES							
1002542179000000 ELECTRICITY	325	38,606	29,437	42,812	44,096	44,096	44,096
FUEL	326	-	208	1,000	1,200	1,200	1,200
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		38,606	29,645	43,812	45,296	45,296	45,296
TECHNOLOGY SERVICES							
1002660179000000 TELEPHONE	351	4,557	4,031	4,550	4,778	4,778	4,778
TOTAL TECHNOLOGY SERVICES		4,557	4,031	4,550	4,778	4,778	4,778
TOTAL REQUIREMENTS - ELMIRA ELEMENTARY		1,425,205	1,513,917	1,809,796	1,842,856	1,842,856	1,842,856

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 361 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>2020/2021 Actual</i>	<i>2021/2022 Actual</i>	<i>2022/2023 Adopted</i>	<i>2023/2024 Adopted</i>
Salaries	1,028,010	1,038,630	1,124,665	1,208,985
Associated Payroll Costs	740,046	685,839	770,447	833,700
Purchased Services	38,050	38,977	51,920	54,083
Supplies and Materials	8,279	9,837	15,030	21,360
Other Objects	745	195	825	750
TOTAL EXPENDITURES	1,815,130	1,773,478	1,962,887	2,118,878

GF Budget/Service Level Changes:

- *Add 1.00 FTE Licensed Teacher from ESSER*

Total GF FTE Change:

See Special Revenue Section for Non-GF FTE Changes

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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
ELEMENTARY PROGRAMS								
REQUIREMENTS								
1001111346000000	LICENSED SALARIES	111	767,885	822,855	855,460	936,876	936,876	936,876
	CLASSIFIED SALARIES	112	22,518	54,183	62,886	63,043	63,043	63,043
	SUBSTITUTES-LICENSED	121	11,194	9,304	35,280	38,009	38,009	38,009
	SUBSTITUTES-CLASSIFIED	122	4,596	1,635	2,653	3,016	3,016	3,016
	ADDITIONAL SALARY	130	1,201	-	3,300	3,300	3,300	3,300
	PERS PENSION	211	52,299	31,887	29,076	15,745	15,745	15,745
	PERS IAP	212	50,520	49,888	55,183	60,080	60,080	60,080
	PERS UAL	213	79,398	76,810	83,963	95,026	95,026	95,026
	OPSRP PENSION	214	71,392	69,927	80,760	97,360	97,360	97,360
	SOCIAL SECURITY ADMINISTR	220	63,652	65,963	73,408	79,885	79,885	79,885
	WORKERS' COMPENSATION	231	1,643	1,349	4,578	4,984	4,984	4,984
	LICENSED INSURANCE	241	241,637	262,850	276,900	310,800	310,800	310,800
	DEFERRED COMP ER	242	6,292	5,400	11,700	12,600	12,600	12,600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	2,563	4,177	4,177	4,177
	CLASSIFIED INSURANCE	245	17,700	36,366	38,418	38,988	38,988	38,988
	SUPPLIES AND MATERIALS	410	5,584	7,347	10,380	12,830	12,830	12,830
	PERIODICALS	440	107	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	610	209	1,000	1,000	1,000	1,000
TOTAL ELEMENTARY PROGRAMS			1,398,227	1,495,972	1,627,508	1,777,719	1,777,719	1,777,719
DISTRICT ALTERNATIVE PROGRAMS								
1001283346000000	LICENSED SALARIES	111	90,192	11,142	-	-	-	-
	SUBSTITUTES-LICENSED	121	993	20	-	-	-	-
	ADDITIONAL SALARY	130	330	895	-	-	-	-
	PERS PENSION	211	1,296	1,676	-	-	-	-
	PERS IAP	212	4,217	-	-	-	-	-
	PERS UAL	213	8,477	1,043	-	-	-	-
	OPSRP PENSION	214	8,012	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	6,721	906	-	-	-	-
	WORKERS' COMPENSATION	231	183	18	-	-	-	-
	LICENSED INSURANCE	241	40,544	3,014	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	-	-	-
	SUPPLIES	410	-	14	-	-	-	-

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

			2020/2021 Actual 160,966	2021/2022 Actual 18,728	2022/2023 Adopted -	2023/2024 Proposed -	2023/2024 Approved -	2023/2024 Adopted -
TOTAL DISTRICT ALTERNATIVE PROGRAMS								
			ESL					
1001291346000000	LICENSED SALARIES	111	19,415	19,900	20,298	11,702	11,702	11,702
	ADDITIONAL SALARY	130		140		-	-	-
	PERS IAP	212	582	1,202	1,218	702	702	702
	PERS UAL	213	1,806	1,733	1,776	1,065	1,065	1,065
	OPSRP PENSION	214	1,232	2,162	2,190	1,232	1,232	1,232
	SOCIAL SECURITY ADMINISTR	220	1,419	1,459	1,553	895	895	895
	WORKERS' COMPENSATION	231	37	30	96	58	58	58
	LICENSED INSURANCE	241	7,537	7,538	7,988	8,325	8,325	8,325
	DEFERRED COMP ER	242	-	-	253	253	253	253
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	54	47	47	47
	POSTAGE	353	3	9	-			
	OTHER NON-INSTR PROF TECH	389	-	-	250			
	SUPPLIES AND MATERIALS	410	58	29	250			
TOTAL ENGLISH SECOND LANGUAGE PROGRAMS			32,091	34,203	35,926	24,279	24,279	24,279
			ATTENDANCE & SOCIAL WORK					
1002110346000000	SUPPLIES AND MATERIALS	410				105	105	105
TOTAL ATTENDANCE & SOCIAL WORK			-	-	-	105	105	105
			GUIDANCE SERVICES					
1002120346000000	ADDITIONAL SALARY	130	-	-	1,000	1,000	1,000	1,000
	PERS PENSION	211	-	-	139	134	134	134
	PERS IAP	212	-	-	60	60	60	60
	PERS UAL	213	-	-	88	91	91	91
	SOCIAL SECURITY ADMINISTR	220	-	-	77	77	77	77
	WORKERS' COMPENSATION	231	-	-	5	4	4	4
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	1	4	4	4
	SUPPLIES AND MATERIALS	410	298	171	100	100	100	100
TOTAL GUIDANCE SERVICES			298	171	1,470	1,470	1,470	1,470
			HEALTH SERVICES					
1002130346000000	SUPPLIES AND MATERIALS	410	69	110	200	500		
TOTAL HEALTH SERVICES			69	110	200	500	-	-

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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
EDUCATIOINAL MEDIA SERVICES							
1002220346000000	CLASSIFIED SALARIES	112	5,698	6,235	5,573	5,765	5,765
	SUBSTITUTES-CLASSIFIED	122	21	-	522	569	569
	PERS PENSION	211	711	867	847	76	76
	PERS IAP	212	235	374	334	333	333
	PERS UAL	213	537	539	533	576	576
	OPSRP PENSION	214	-	-	-	585	585
	SOCIAL SECURITY ADMINISTR	220	437	477	466	485	485
	WORKERS' COMPENSATION	231	11	9	31	31	31
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	18	25	25
	SUPPLIES AND MATERIALS	410	-	127	150	150	150
	LIBRARY BOOKS	430	-	-	300	2,300	2,300
	PERIODICALS	440	20	65	-		
	COMPUTER SOFTWARE	470	613	625	650	625	625
	DUES & FEES	640	30	65	75		
TOTAL EDUCATIONAL MEDIA SERVICES			8,315	9,382	9,499	11,520	11,520
INSTRUCTIONAL STAFF DEVELOPMENT							
1002240346000000	SUBSTITUTES-LICENSED	121	95	196	-	-	-
	ADDITIONAL SALARY	130		122			
	PERS PENSION	211	17	27	-	-	-
	PERS IAP	212		7			
	PERS UAL	213	8	27	-	-	-
	OPSRP PENSION	214		13			
	SOCIAL SECURITY ADMINISTR	220	7	24	-	-	-
	WORKERS' COMPENSATION	231	0	1	-	-	-
	INST, PROF, TECH SE	310		25			
	INST PROGRAM IMP SERVICES	312	-	200	1,973	2,223	2,223
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			128	643	1,973	2,223	2,223
OFFICE OF THE PRINCIPAL SERVICES							
1002410346000000	CLASSIFIED SALARIES	112	29,259	33,443	38,354	44,503	44,503
	ADMINISTRATORS	113	66,864	77,162	97,648	99,357	99,357
	SUBSTITUTES-CLASSIFIED	122	7,494	1,397	1,294	1,412	1,412
	ADDITIONAL SALARY	130	255	-	397	433	433

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

		2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERS PENSION	211	12,129	10,726	17,729	13,531	13,531	13,531
PERS IAP	212	5,589	6,016	8,172	8,517	8,517	8,517
PERS UAL	213	9,407	9,694	12,048	13,259	13,259	13,259
OPSRP PENSION	214	3,760	2,493	1,074	4,440	4,440	4,440
SOCIAL SECURITY ADMINISTR	220	7,875	8,582	10,533	11,146	11,146	11,146
WORKERS' COMPENSATION	231	201	172	662	691	691	691
LICENSED INSURANCE	241	10,718	6,810	-	-	-	-
DEFERRED COMP ER	242	1,800	2,438	3,000	3,000	3,000	3,000
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	368	583	583	583
CLASSIFIED INSURANCE	245	16,231	4,785	20,220	20,520	20,520	20,520
ADMIN INSURANCE	249	3,772	10,536	22,365	23,310	23,310	23,310
PROPERTY SERVICES	320	149	180	160	160	160	160
RENTALS	324	6,700	7,310	10,139	10,139	10,139	10,139
POSTAGE	353	728	-	600	600	600	600
PRINTING AND BINDING	355	162	543	350	450	450	450
SUPPLIES AND MATERIALS	410	430	746	1,500	3,000	3,000	3,000
NON-CONSUMABLE ITEMS	460	458	395	500	750	750	750
COMPUTER SOFTWARE	470	32	-	-	-	-	-
DUES & FEES	640	715	130	750	750	750	750
TOTAL OFFICE OF THE PRINCIPAL SERVICES		184,729	183,560	247,863	260,551	260,551	260,551
CARE AND UPKEEP OF BUILDING SERVICES							
1002542346000000 ELECTRICITY	325	25,825	25,937	31,458	32,402	32,402	32,402
WATER AND SEWAGE	327	3,379	4,155	4,590	5,589	5,589	5,589
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES		29,204	30,092	36,048	37,991	37,991	37,991
TECHNOLOGY SERVICES							
1002660346000000 TELEPHONE	351	1,104	618	2,400	2,520	2,520	2,520
TOTAL TECHNOLOGY SERVICES		1,104	618	2,400	2,520	2,520	2,520
TOTAL REQUIREMENTS - VENETA ELEMENTARY		1,815,130	1,773,478	1,962,887	2,118,878	2,118,378	2,118,378

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 291 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>2020/2021 Actual</i>	<i>2021/2022 Actual</i>	<i>2022/2023 Adopted</i>	<i>2023/2024 Adopted</i>
Salaries	1,112,954	1,146,834	1,248,142	1,301,248
Associated Payroll Costs	751,619	779,639	892,938	926,687
Purchased Services	71,277	113,902	140,311	149,420
Supplies and Materials	10,014	11,271	18,500	21,225
Other Objects	942	65	265	265
TOTAL EXPENDITURES	1,946,806	2,051,711	2,300,156	2,398,845

GF Budget/Service Level Changes:

See Special Revenue Section for Non-GF FTE Changes

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
INSTRUCTIONAL MIDDLE/JUNIOR HIGH								
REQUIREMENTS								
1001121182000000	SUBSTITUTES-LICENSED	121	32,256	8,950	-	-	-	-
	ADDITIONAL SALARY	130	3,315	(279)	1,800	1,661	1,661	1,661
	PERS PENSION	211	1,044	961	-	-	-	-
	PERS IAP	212	226	64	108	100	100	100
	PERS UAL	213	3,328	829	158	151	151	151
	OPSRP PENSION	214	1,554	140	194	175	175	175
	SOCIAL SECURITY ADMINISTR	220	2,755	728	138	127	127	127
	WORKERS' COMPENSATION	231	73	16	10	9	9	9
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4	7	7	7
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS			44,552	11,409	2,412	2,230	2,230	2,230
GENERAL CLASSROOM INSTRUCTION								
1001121182050000	SUBSTITUTES-LICENSED	121	-	-	35,280	38,009	38,009	38,009
	ADDITIONAL SALARY	130	-	-	3,300	3,300	3,300	3,300
	PERS PENSION	211	-	-	5,363	5,523	5,523	5,523
	PERS IAP	212	-	-	198	198	198	198
	PERS UAL	213	-	-	3,376	3,759	3,759	3,759
	SOCIAL SECURITY ADMINISTR	220	-	-	2,951	3,160	3,160	3,160
	WORKERS' COMPENSATION	231	-	-	190	204	204	204
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	103	165	165	165
	SUPPLIES AND MATERIALS	410	3,216	3,903	5,800	6,300	6,300	6,300
	NON-CONSUMABLE ITEMS	460	585	-	1,000	1,000	1,000	1,000
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - GENERAL CLASSROOM INSTRUCTION			3,801	3,903	57,561	61,618	61,618	61,618
ENGLISH								
1001121182100000	LICENSED SALARIES	111	162,348	180,000	186,830	189,591	189,591	189,591
	PERS PENSION	211	-	-	10,032	7,342	7,342	7,342
	PERS IAP	212	8,810	10,800	11,210	11,375	11,375	11,375
	PERS UAL	213	14,960	15,570	16,348	17,253	17,253	17,253
	OPSRP PENSION	214	18,633	19,422	12,372	14,181	14,181	14,181
	SOCIAL SECURITY ADMINISTR	220	12,176	13,347	14,292	14,504	14,504	14,504
	WORKERS' COMPENSATION	231	323	273	891	904	904	904
	LICENSED INSURANCE	241	43,514	61,850	63,900	66,600	66,600	66,600
	DEFERRED COMP ER	242	-	-	2,700	2,700	2,700	2,700

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	498	758	758	758
	SUPPLIES AND MATERIALS	410	-	182	450	450	450	450
	NON-CONSUMABLE ITEMS	460	216	-	-			
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - ENGLISH			260,980	301,445	319,523	325,658	325,658	325,658
SOCIAL STUDIES								
1001121182110000	LICENSED SALARIES	111	203,191	180,561	187,584	192,405	192,405	192,405
	PERS PENSION	211	25,316	10,155	16,042	15,906	15,906	15,906
	PERS IAP	212	12,191	9,656	11,255	11,544	11,544	11,544
	PERS UAL	213	18,908	15,619	16,414	17,509	17,509	17,509
	OPSRP PENSION	214	8,075	9,481	7,787	7,733	7,733	7,733
	SOCIAL SECURITY ADMINISTR	220	15,202	13,722	14,350	14,719	14,719	14,719
	WORKERS' COMPENSATION	231	387	274	894	916	916	916
	LICENSED INSURANCE	241	55,637	61,850	63,900	66,600	66,600	66,600
	DEFERRED COMP ER	242	1,792	1,800	2,700	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	502	770	770	770
	SUPPLIES AND MATERIALS	410	247	-	450	450	450	450
	NON-CONSUMABLE ITEMS	460	-	-	200	200	200	200
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SOCIAL STUDIES			340,945	303,118	322,078	331,452	331,452	331,452
SCIENCE								
1001121182120000	LICENSED SALARIES	111	158,972	143,981	168,543	141,141	141,141	141,141
	PERS IAP	212	9,538	8,640	10,113	8,468	8,468	8,468
	PERS UAL	213	14,573	12,456	14,747	12,844	12,844	12,844
	OPSRP PENSION	214	20,174	15,538	18,186	14,862	14,862	14,862
	SOCIAL SECURITY ADMINISTR	220	12,145	10,880	12,894	10,797	10,797	10,797
	WORKERS' COMPENSATION	231	302	219	800	677	677	677
	LICENSED INSURANCE	241	46,500	29,501	53,250	55,500	55,500	55,500
	DEFERRED COMP ER	242	900	150	2,250	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	449	565	565	565
	REPAIRS & MAINTENANCE	322	-	-	325	150	150	150
	POSTAGE	353	35	-	-			
	SUPPLIES AND MATERIALS	410	58	1,004	1,200	1,275	1,275	1,275
	NON-CONSUMABLE ITEMS	460	100	-	-			
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - SCIENCE			263,298	222,369	282,757	248,529	248,529	248,529

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
THE ARTS								
1001121182130000	LICENSED SALARIES	111	15,819	49,357	52,046	47,488	47,488	47,488
	PERS IAP	212	949	1,466	3,123	2,849	2,849	2,849
	PERS UAL	213	1,395	4,275	4,554	4,321	4,321	4,321
	OPSRP PENSION	214	2,007	2,637	5,616	5,000	5,000	5,000
	SOCIAL SECURITY ADMINISTR	220	1,421	3,781	3,982	3,633	3,633	3,633
	WORKERS' COMPENSATION	231	31	77	251	232	232	232
	LICENSED INSURANCE	241	5,778	21,650	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	138	190	190	190
	REPAIRS & MAINTENANCE	322	-	1,257	1,400	800	800	800
	SUPPLIES AND MATERIALS	410	-	122	300	300	300	300
	NON-CONSUMABLE ITEMS	460	-	777	600	600	600	600
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			27,401	85,399	94,210	88,513	88,513	88,513
EXTRACURRICULAR - THE ARTS								
INSTRUMENTAL MUSIC								
1001121182131000	ADDITIONAL SALARY	130	-	1,600	1,980	2,015	2,015	2,015
	PERS IAP	212	-	56	119	121	121	121
	PERS UAL	213	-	136	173	183	183	183
	OPSRP PENSION	214	-	101	214	212	212	212
	SOCIAL SECURITY ADMINISTR	220	-	121	151	154	154	154
	WORKERS' COMPENSATION	231	-	2	11	12	12	12
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	5	8	8	8
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			-	2,017	2,653	2,705	2,705	2,705
EXTRACURRICULAR - THE ARTS								
CHOIR								
1001121182132000	ADDITIONAL SALARY	130	-	1,600	1,886	1,919	1,919	1,919
	PERS IAP	212	-	56	113	115	115	115
	PERS UAL	213	-	136	165	175	175	175
	OPSRP PENSION	214	-	101	203	202	202	202
	SOCIAL SECURITY ADMINISTR	220	-	121	144	147	147	147
	WORKERS' COMPENSATION	231	-	2	10	10	10	10
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	6	8	8	8
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH			-	2,017	2,527	2,576	2,576	2,576
EXTRACURRICULAR - THE ARTS								
MATHEMATICS								

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
1001121182180000	LICENSED SALARIES	111	126,334	140,545	151,836	156,588	156,588	156,588
	PERS IAP	212	7,580	8,434	9,110	9,395	9,395	9,395
	PERS UAL	213	11,798	12,159	13,286	14,249	14,249	14,249
	OPSRP PENSION	214	16,032	15,167	16,383	16,489	16,489	16,489
	SOCIAL SECURITY ADMINISTR	220	9,689	10,753	11,615	11,979	11,979	11,979
	WORKERS' COMPENSATION	231	241	215	725	747	747	747
	LICENSED INSURANCE	241	46,418	46,062	53,250	55,500	55,500	55,500
	DEFERRED COMP ER	242	-	-	2,250	2,250	2,250	2,250
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	405	626	626	626
	SUPPLIES AND MATERIALS	410	-	372	450	450	450	450
	NON-CONSUMABLE ITEMS	460	118	55	-	100	100	100
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - MATHEMATICS			218,209	233,763	259,310	268,373	268,373	268,373
HEALTH EDUCATION								
1001121182190000	SUPPLIES AND MATERIALS	410	-	-	-	500	500	500
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - HEALTH EDUCATION			-	-	-	500	500	500
PHYSICAL EDUCATION								
1001121182200000	LICENSED SALARIES	111	117,774	93,741	91,886	150,473	150,473	150,473
	PERS PENSION	211	13,137	1,738	7,088	-	-	-
	PERS IAP	212	5,706	5,572	5,513	9,028	9,028	9,028
	PERS UAL	213	10,956	8,109	8,040	13,693	13,693	13,693
	OPSRP PENSION	214	2,878	8,671	4,412	15,845	15,845	15,845
	SOCIAL SECURITY ADMINISTR	220	8,999	7,166	7,029	11,511	11,511	11,511
	WORKERS' COMPENSATION	231	226	145	446	711	711	711
	LICENSED INSURANCE	241	38,700	40,267	42,600	44,400	44,400	44,400
	DEFERRED COMP ER	242	900	150	1,800	1,800	1,800	1,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	247	602	602	602
	REPAIRS & MAINTENANCE	322	-	-	-	600	600	600
	SUPPLIES AND MATERIALS	410	-	45	200	300	300	300
	NON-CONSUMABLE ITEMS	460	928	951	800	800	800	800
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - PHYSICAL EDUCATION			200,203	166,553	170,061	249,763	249,763	249,763
MIDDLE SCHOOL LEADERSHIP								
1001121182257000	ADDITIONAL SALARY	130	1,485	1,600	-	-	-	-
	PERS IAP	212	84	96	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	PERS UAL	213	130	138	-	-	-	-
	OPSRP PENSION	214	177	173	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	101	117	-	-	-	-
	WORKERS' COMPENSATION	231	3	2	-	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - LEADERSHIP			1,979	2,126	-	-	-	-
OTHER PROGRAMS								
1001121182290000	SUPPLIES AND MATERIALS	410	-	144	1,000	1,100	1,100	1,100
	NON-CONSUMABLES	460	81	-	-	-	-	-
TOTAL INSTRUCTION MIDDLE/JUNIOR HIGH PROGRAMS - OTHER PROGRAMS			81	144	1,000	1,100	1,100	1,100
DISTRICT ALTERNATIVE PROGRAMS								
1001283182000000	LICENSED SALARIES	111	-	37,114	37,857	38,519	38,519	38,519
	CLASSIFIED SALARY	112	13,385	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	469	-	-	-	-	-
	ADDITIONAL SALARY	130	50	3,907	3,985	4,055	4,055	4,055
	PERS PENSION	211	8	5,702	5,816	5,692	5,692	5,692
	PERS IAP	212	806	2,461	2,510	2,554	2,554	2,554
	PERS UAL	213	1,227	3,548	3,661	3,874	3,874	3,874
	OPSRP PENSION	214	1,438	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	866	3,138	3,201	3,257	3,257	3,257
	WORKERS' COMPENSATION	231	31	61	197	201	201	201
	LICENSED INSURANCE	241	-	10,050	10,650	11,100	11,100	11,100
	DEFERRED COMP ER	242	-	450	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	112	170	170	170
	CLASSIFIED INSURANCE	245	10,325	-	-	-	-	-
	SUPPLIES	410	-	16	-	300	300	300
TOTAL DISTRICT ALTERNATIVE PROGRAMS			28,606	66,447	68,439	70,172	70,172	70,172
ESL								
1001291182000000	LICENSED SALARIES	111	7,248	7,429	7,578	4,369	4,369	4,369
	ADDITIONAL SALARY	130	-	52	-	-	-	-
	PERS IAP	212	217	449	455	262	262	262
	PERS UAL	213	674	647	663	398	398	398
	OPSRP PENSION	214	460	807	818	460	460	460
	SOCIAL SECURITY ADMINISTR	220	530	545	580	334	334	334
	WORKERS' COMPENSATION	231	14	11	36	21	21	21

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	LICENSED INSURANCE	241	2,814	2,814	2,982	3,108	3,108
	DEFERRED COMP ER	242	-	-	95	95	95
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	19	17	17
	POSTAGE	353	3	9	-		
	OTHER NON-INSTR PROF TECH	389	-	-	250		
	SUPPLIES AND MATERIALS	410	35	29	250		
TOTAL ENGLISH SECOND LANGUAGE			11,996	12,793	13,726	9,064	9,064

ATTENDANCE AND SOCIAL WORK SERVICES

1002110182000000	OTHER NON-INSTR PROF TECH	389	30	-	200	495	495	495
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES			30	-	200	495	495	495

GUIDANCE SERVICES

1002120182000000	LICENSED SALARIES	111	70,120	33,492	45,004	42,276	42,276	42,276
	SUBSTITUTE-LICENSE	121	-	3,036		-	-	-
	ADDITIONAL SALARY	130	-	-	1,140	668	668	668
	PERS PENSION	211	12,720	191	6,414	-	-	-
	PERS IAP	212	4,207	2,010	2,768	2,577	2,577	2,577
	PERS UAL	213	6,523	3,161	4,038	3,908	3,908	3,908
	OPSRP PENSION	214		3,615		4,522	4,522	4,522
	SOCIAL SECURITY ADMINISTR	220	5,376	2,795	3,530	3,285	3,285	3,285
	WORKERS' COMPENSATION	231	132	67	225	209	209	209
	LICENSED INSURANCE	241	18,600	21,650	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	124	172	172	172
	SUPPLIES AND MATERIALS	410	-	-	300	200	200	200
TOTAL GUIDANCE SERVICES			117,679	70,017	85,743	80,917	80,917	80,917

HEALTH SERVICES

1002130182000000	SUPPLIES AND MATERIALS	410	-	179	300	300	300	300
	NON-CONSUMABLE ITEMS	460	75	-	-	-	-	-
TOTAL HEALTH SERVICES			75	179	300	300	300	300

IMPROVEMENT OF INSTRUCTION SERVICES

1002210182000000	SUPPLIES AND MATERIALS	410	-	-	-	200	200	200
	NON-CONSUMABLE ITEMS	460	-	-	-	-	-	-

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL IMPROVEMENT OF INSTRUCTION SVCICIES			-	-	-	200	200	200
EDUCATIONAL MEDIA SERVICES								
1002220182000000	CLASSIFIED SALARIES	112	10,368	23,707	25,571	28,013	28,013	28,013
	SUBSTITUTES-CLASSIFIED	122	-	541	1,044	1,139	1,139	1,139
	PERS PENSION	211	-	6	145	152	152	152
	PERS IAP	212	574	1,411	1,440	1,572	1,572	1,572
	PERS UAL	213	1,041	2,097	2,329	2,653	2,653	2,653
	OPSRP PENSION	214	1,213	2,538	2,590	2,760	2,760	2,760
	SOCIAL SECURITY ADMINISTR	220	652	1,855	2,036	2,230	2,230	2,230
	WORKERS' COMPENSATION	231	20	40	128	138	138	138
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	71	117	117	117
	CLASSIFIED INSURANCE	245	7,375	19,140	20,220	20,520	20,520	20,520
	SUPPLIES AND MATERIALS	410	228	151	300	300	300	300
	LIBRARY BOOKS	430	753	1,169	900	1,100	1,100	1,100
	NON-CONSUMABLE ITEMS	460	1,517	35	-	200	200	200
	COMPUTER SOFTWARE	470	613	625	700	-	-	-
	DUES & FEES	640	-	65	65	65	65	65
TOTAL EDUCATIONAL MEDIA SERVICE			24,354	53,380	57,539	60,959	60,959	60,959
ASSESSMENT AND TESTING								
1002230182000000	SUPPLIES AND MATERIALS	410	-	-	200	300	300	300
TOTAL ASSESSMENT AND TESTING			-	-	200	300	300	300
INSTRUCTIONAL STAFF DEVELOPMENT								
1002240182000000	ADDITIONAL SALARY	130	-	122	-	-	-	-
	PERS IAP	212	-	7	-	-	-	-
	PERS UAL	213	-	11	-	-	-	-
	OPSRP PENSION	214	-	13	-	-	-	-
	SOCIAL SECURITY ADM	220	-	9	-	-	-	-
	WORKERS COMPENSATION	231	-	0	-	-	-	-
	INST, PROF, TECH,SE	310	-	25	-	-	-	-
	INST PROGRAM IMP SERVICES	312	96	-	2,201	2,076	2,076	2,076
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			96	187	2,201	2,076	2,076	2,076

FERN RIDGE SCHOOL DISTRICT 28J

GENERAL FUND REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
OFFICE OF THE PRINCIPAL								
1002410182000000	CLASSIFIED SALARIES	112	46,518	48,564	50,763	57,775	57,775	57,775
	ADMINISTRATORS	113	142,530	186,638	190,289	197,726	197,726	197,726
	SUBSTITUTES-CLASSIFIED	122	770	575	1,940	2,118	2,118	2,118
	PERS PENSION	211	18,312	14,414	14,940	14,641	14,641	14,641
	PERS IAP	212	11,345	13,660	14,367	15,180	15,180	15,180
	PERS UAL	213	17,135	20,395	21,262	23,443	23,443	23,443
	OPSRP PENSION	214	11,184	13,428	14,448	15,333	15,333	15,333
	SOCIAL SECURITY ADMINISTR	220	14,439	17,768	18,589	19,708	19,708	19,708
	WORKERS' COMPENSATION	231	369	358	1,158	1,221	1,221	1,221
	LICENSED INSURANCE	241	18,102	17,650	-	-	-	-
	DEFERRED COMP ER	242	2,650	4,200	4,800	5,400	5,400	5,400
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	648	1,030	1,030	1,030
	CLASSIFIED INSURANCE	245	34,960	38,280	40,440	41,040	41,040	41,040
	ADMIN INSURANCE	249	10,907	24,392	44,837	46,731	46,731	46,731
	INST PROGRAM IMP SERVICES	312	-	219	-	-	-	-
	PROPERTY SERVICES	320	149	204	165	165	165	165
	REPAIRS & MAINTENANCE	322	-	-	-	-	-	-
	RENTALS	324	6,444	7,107	8,655	8,655	8,655	8,655
	FUEL	326	-	3	-	-	-	-
	REIMBURSABLE STUDENT	331	-	13	-	-	-	-
	POSTAGE	353	1,717	712	1,500	1,800	1,800	1,800
	PRINTING AND BINDING	355	142	823	300	900	900	900
	SUPPLIES AND MATERIALS	410	1,100	781	1,600	3,400	3,400	3,400
	NON-CONSUMABLE ITEMS	460	114	358	500	300	300	300
	COMPUTER SOFTWARE	470	32	133	500	400	400	400
	COMPUTER HARDWARE	480	-	239	500	400	400	400
	DUES & FEES	640	942	-	200	200	200	200
TOTAL OFFICE OF THE PRINCIPAL			339,861	410,915	432,401	457,566	457,566	457,566
CARE AND UPKEEP OF BUILDING SERVICES								
1002542182000000	ELECTRICITY	325	26,517	30,716	38,411	38,674	38,674	38,674
	FUEL	326	30,905	67,692	81,109	89,020	89,020	89,020
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			57,423	98,408	119,520	127,694	127,694	127,694
TECHNOLOGY SERVICES								

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

		2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1002660182000000	TELEPHONE	351	5,239	5,122	5,795	6,085	6,085
TOTAL TECHNOLOGY SERVICES			5,239	5,122	5,795	6,085	6,085
TOTAL REQUIREMENTS: 000 - NO SUBJECT			629,909	728,857	788,476	818,058	818,058
TOTAL REQUIREMENTS - FERN RIDGE MIDDLE SCHOOL			1,946,806	2,051,711	2,300,156	2,398,845	2,398,845

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 396 students. All students are enrolled in the core curriculum of language arts, social studies, science, mathematics, physical and health education, and selected elective courses including second languages, art, music and CTE.

MAJOR FUNCTIONS

1131 High School Programs

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

2410 Office of the Principal Services

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

EXPENDITURE SUMMARY BY OBJECT

	<i>2020/2021 Actual</i>	<i>2021/2022 Actual</i>	<i>2022/2023 Adopted</i>	<i>2023/2024 Adopted</i>
Salaries	1,496,318	1,546,783	1,636,231	1,638,874
Associated Payroll Costs	1,018,141	1,037,271	1,154,043	1,170,205
Purchased Services	133,834	215,509	236,049	273,663
Supplies and Materials	20,466	24,111	36,710	38,910
Other Objects	1,868	59	1,400	1,000
Transfers	195,000	195,000	230,000	235,000

GF Budget/Service Level Changes:

- *Reclass (.175) FTE Athletic Director to Special Revenue*

Total GF FTE Change: (.175)

See Special Revenue Section for Non-GF FTE Changes

TOTAL EXPENDITURES	2,865,627	3,018,733	3,294,433	3,357,652
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FERN RIDGE SCHOOL DISTRICT 28J
GENERAL FUND REQUIREMENTS - ELMIRA HIGH SCHOOL

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
HIGH SCHOOL PROGRAMS								
REQUIREMENTS								
1001131616000000	SUBSTITUTES-LICENSED	121	23,149	21,350	-			
	SUBSTITUTES-CLASSIFIED	122	1,250	-	-			
	ADDITIONAL SALARY	130	23	2,026	-			
	PERS PENSION	211	3,937	2,605	-			
	PERS IAP	212	13	171	-			
	PERS UAL	213	2,338	2,034	-			
	OPSRP PENSION	214	51	403	-			
	SOCIAL SECURITY ADMINISTR	220	1,879	1,793	-			
	WORKERS' COMPENSATION	231	50	39	-			
	CLASSIFIED INSURANCE	245	-	-	-			
	FUEL	326	-	-	-			
	REIMBURSABLE STUDENT TRAN	331	-	-	-			
	POSTAGE	353	-	-	-			
	SUPPLIES AND MATERIALS	410	-	-	-			
	COMPUTER SOFTWARE	470	-	-	-			
	DUES & FEES	640	-	-	-			
TOTAL HIGH SCHOOL PROGRAMS			32,691	30,422	-	-	-	-
YTP								
1001131616012000	CLASSIFIED SALARIES	112	10,827	11,155	12,073	10,603	10,603	10,603
	PERS PENSION	211	1,964	1,551	1,678	-	-	-
	PERS IAP	212	650	669	724	636	636	636
	PERS UAL	213	973	965	1,056	965	965	965
	OPSRP PENSION	214	-	-	-	1,117	1,117	1,117
	SOCIAL SECURITY ADMINISTR	220	725	756	924	811	811	811
	WORKERS' COMPENSATION	231	23	18	58	55	55	55
	PAID FAMILY MEDICAL LEAVE INS.	243	-	-	33	42	42	42
	CLASSIFIED INSURANCE	245	5,874	6,379	6,740	6,840	6,840	6,840
	PROF & IMP COSTS NON-INST	318	-	-	200	200	200	200
	TRAVEL	340	480	608	500	500	500	500
	SUPPLIES AND MATERIALS	410	98	-	150	150	150	150
TOTAL HIGH SCHOOL			21,613	22,102	24,136	21,919	21,919	21,919

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

		2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
		Actual	Actual	Adopted	Proposed	Approved	Adopted
GENERAL CLASSROOM INSTRUCTION							
1001131616050000	CLASSIFIED SALARIES	112	165	3,133	20,555	21,752	21,752
	SUBSTITUTES-LICENSED	121	-	-	42,336	43,288	43,288
	ADDITIONAL SALARY	130	-	-	3,000	3,000	3,000
	PERS PENSION	211	-	-	6,302	6,189	6,189
	PERS IAP	212	-	188	1,356	1,437	1,437
	PERS UAL	213	15	271	5,765	6,192	6,192
	OPSRP PENSION	214	-	338	2,114	2,206	2,206
	SOCIAL SECURITY ADMINISTR	220	13	229	5,041	5,205	5,205
	WORKERS' COMPENSATION	231	-	5	325	336	336
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	177	272	272
	CLASSIFIED INSURANCE	245	-	3,190	20,220	20,520	20,520
	OTHER NON-INSTR PROF TECH	389	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	2,250	3,500	4,000	4,000
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100
TOTAL HIGH SCHOOL		192	9,605	110,791	114,497	114,497	114,497
ENGLISH							
1001131616100000	LICENSED SALARIES	111	153,162	160,142	166,678	173,107	173,107
	PERS PENSION	211	12,724	9,994	10,194	9,977	9,977
	PERS IAP	212	8,982	9,609	10,001	10,386	10,386
	PERS UAL	213	14,248	13,852	14,584	15,753	15,753
	OPSRP PENSION	214	10,743	9,522	10,072	10,371	10,371
	SOCIAL SECURITY ADMINISTR	220	11,745	11,913	12,751	13,243	13,243
	WORKERS' COMPENSATION	231	299	245	800	829	829
	LICENSED INSURANCE	241	55,800	60,300	63,900	66,600	66,600
	DEFERRED COMP ER	242	900	900	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	444	692	692
	SUPPLIES AND MATERIALS	410	162	668	600	500	500
	TEXTBOOKS	420	132	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	80	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - ENGLISH		268,897	277,224	292,724	304,158	304,158	304,158
SOCIAL STUDIES							
1001131616110000	LICENSED SALARIES	111	140,312	179,127	183,695	188,729	188,729
	PERS PENSION	211	12,522	9,835	16,759	16,646	16,646

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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	PERS IAP	212	7,173	10,748	11,022	11,324	11,324
	PERS UAL	213	12,687	15,494	16,073	17,174	17,174
	OPSRP PENSION	214	6,412	11,693	6,811	6,763	6,763
	SOCIAL SECURITY ADMINISTR	220	10,759	13,162	14,053	14,438	14,438
	WORKERS' COMPENSATION	231	272	270	874	898	898
	LICENSED INSURANCE	241	47,959	59,841	60,359	62,909	62,909
	DEFERRED COMP ER	242	900	750	2,550	2,550	2,550
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	490	755	755
	SUPPLIES AND MATERIALS	410	-	-	300	400	400
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - SOCIAL STUDIES			238,996	300,921	313,086	322,686	322,686

SCIENCE							
1001131616120000	LICENSED SALARIES	111	204,061	215,379	222,385	226,276	226,276
	PERS PENSION	211	12,724	9,994	10,194	9,977	9,977
	PERS IAP	212	12,244	12,923	13,343	13,577	13,577
	PERS UAL	213	18,983	18,630	19,459	20,591	20,591
	OPSRP PENSION	214	16,994	15,482	16,082	15,969	15,969
	SOCIAL SECURITY ADMINISTR	220	15,381	16,477	17,012	17,310	17,310
	WORKERS' COMPENSATION	231	387	321	1,051	1,068	1,068
	LICENSED INSURANCE	241	55,800	60,300	63,900	66,600	66,600
	DEFERRED COMP ER	242	1,800	1,800	2,700	2,700	2,700
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	594	905	905
	REPAIRS & MAINTENANCE	322	477	637	400	400	400
	SUPPLIES AND MATERIALS	410	676	1,739	2,500	2,500	2,500
	PERIODICALS	440	35	-	-	-	-
	NON-CONSUMABLE ITEMS	460	2,690	586	1,000	-	-
	COMPUTER SOFTWARE	470	-	1,965	1,000	2,100	2,100
TOTAL HIGH SCHOOL PROGRAMS - SCIENCE			342,252	356,232	371,620	379,973	379,973

THE ARTS							
1001131616130000	LICENSED SALARIES	111	70,144	71,898	73,336	74,619	74,619
	PERS IAP	212	4,209	4,314	4,400	4,477	4,477
	PERS UAL	213	6,525	6,219	6,417	6,790	6,790
	OPSRP PENSION	214	8,901	7,758	7,913	7,857	7,857
	SOCIAL SECURITY ADMINISTR	220	5,109	5,100	5,610	5,708	5,708

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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	WORKERS' COMPENSATION	231	133	107	347	354	354
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	196	298	298
	SUPPLIES AND MATERIALS	410	1,029	1,384	1,100	1,300	1,300
	PERIODICALS	440	-	-	200	-	-
	NON-CONSUMABLE ITEMS	460	-	-	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - THE ARTS			114,650	116,880	121,819	124,603	124,603

INSTRUMENTAL MUSIC							
1001131616131000	LICENSED SALARIES	111	10,191	15,863	16,779	17,704	17,704
	ADDITIONAL SALARY	130	-	3,773	1,487	1,513	1,513
	PERS IAP	212	316	458	1,096	1,153	1,153
	PERS UAL	213	915	1,699	1,598	1,749	1,749
	OPSRP PENSION	214	669	1,114	1,970	2,024	2,024
	SOCIAL SECURITY ADMINISTR	220	850	1,279	1,398	1,470	1,470
	WORKERS' COMPENSATION	231	20	30	89	92	92
	LICENSED INSURANCE	241	1,926	6,841	10,650	11,100	11,100
	DEFERRED COMP ER	242	-	-	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	49	77	77
	OTHER INST, PROF & TECH	319	-	2,600	100	2,940	2,940
	REPAIRS & MAINTENANCE	322	-	345	500	500	500
	PRINTING AND BINDING	355	-	113	-	-	-
	OTHER NON-INSTRUCTION PRO	389	-	300	-	200	200
	SUPPLIES AND MATERIALS	410	-	294	1,500	600	600
	NON-CONSUMABLE ITEMS	460	-	394	400	200	200
TOTAL HIGH SCHOOL PROGRAMS - INSTRUMENTAL MUSIC			14,888	35,101	38,066	41,772	41,772

CHOIR							
1001131616132000	LICENSED SALARIES	111	4,918	15,863	16,779	17,704	17,704
	ADDITIONAL SALARY	130	-	2,096	2,480	2,523	2,523
	PERS IAP	212	-	801	1,156	1,214	1,214
	PERS UAL	213	450	1,553	1,685	1,841	1,841
	OPSRP PENSION	214	-	924	2,078	2,130	2,130
	SOCIAL SECURITY ADMINISTR	220	376	1,168	1,474	1,547	1,547
	WORKERS' COMPENSATION	231	9	27	93	97	97

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	-	6,841	10,650	11100	11100	11100
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	51	81	81	81
	OTHER INST, PROF & TECH	319	-	(75)	150	-	-	-
	REPAIRS & MAINTENANCE	322	-	65	210	-	-	-
	PRINTING AND BINDING	355	-	113	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	300	600	-	-	-
	SUPPLIES AND MATERIALS	410	-	99	500	-	-	-
	NON-CONSUMABLE ITEMS	460	-	-	200	-	-	-
	DUES & FEES	640	-	-	200	-	-	-
TOTAL HIGH SCHOOL PROGRAMS - CHOIR			5,754	29,774	38,756	38,687	38,687	38,687
DRAMA								
1001131616135000	ADDITIONAL SALARY	130	-	-	777	871	871	871
	PERS IAP	212	-	-	47	52	52	52
	PERS UAL	213	-	-	68	79	79	79
	OPSRP PENSION	214	-	-	84	92	92	92
	SOCIAL SECURITY ADMINISTR	220	-	-	59	67	67	67
	WORKERS' COMPENSATION	231	-	-	5	6	6	6
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	2	3	3	3
TOTAL HIGH SCHOOL PROGRAMS - DRAMA			-	-	1,042	1,170	1,170	1,170
FOOD AND NUTRITION								
1001131616150000	SUPPLIES AND MATERIALS	410	-	108	1,000	1,000	1,000	1,000
TOTAL HIGH SCHOOL PROGRAMS - FOOD AND NUTRITION			-	108	1,000	1,000	1,000	1,000
MATHEMATICS								
1001131616180000	LICENSED SALARIES	111	180,023	189,107	194,556	165,637	165,637	165,637
	PERS PENSION	211	-	-	-	5,743	5,743	5,743
	PERS IAP	212	9,556	11,346	11,673	9,938	9,938	9,938
	PERS UAL	213	16,535	16,358	17,024	15,073	15,073	15,073
	OPSRP PENSION	214	20,211	20,405	23,347	12,918	12,918	12,918
	SOCIAL SECURITY ADMINISTR	220	13,786	14,380	14,883	12,671	12,671	12,671
	WORKERS' COMPENSATION	231	345	286	926	796	796	796
	LICENSED INSURANCE	241	57,137	60,300	63,900	66,600	66,600	66,600
	DEFERRED COMP ER	242	1,796	1,800	2,700	2,700	2,700	2,700

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	520	663	663	663
	SUPPLIES AND MATERIALS	410	231	219	200	100	100	100
	NON-CONSUMABLE ITEMS	460	177	96	100	100	100	100
	COMPUTER SOFTWARE	470	175	285	200	1,000	1,000	1,000
TOTAL HIGH SCHOOL PROGRAMS - MATHEMATICS			299,972	314,582	330,029	293,939	293,939	293,939
HEALTH EDUCATION								
1001131616190000	LICENSED SALARIES	111	42,799	33,242	27,261	28,177	28,177	28,177
	PERS IAP	212	1,284	1,059	1,636	1,691	1,691	1,691
	PERS UAL	213	3,981	2,876	2,385	2,564	2,564	2,564
	OPSRP PENSION	214	2,716	1,904	2,941	2,967	2,967	2,967
	SOCIAL SECURITY ADMINISTR	220	3,090	2,489	2,085	2,156	2,156	2,156
	WORKERS' COMPENSATION	231	81	51	134	137	137	137
	LICENSED INSURANCE	241	13,401	13,401	14,200	14,800	14,800	14,800
	DEFERRED COMP ER	242	-	-	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	74	113	113	113
	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
	NON-CONSUMABLE ITEMS	460	-	-	200	300	300	300
TOTAL HIGH SCHOOL PROGRAMS - HEALTH EDUCATION			67,352	55,021	51,716	53,705	53,705	53,705
PHYSICAL EDUCATION								
1001131616200000	LICENSED SALARIES	111	65,227	69,333	73,336	74,619	74,619	74,619
	PERS IAP	212	3,914	4,160	4,400	4,477	4,477	4,477
	PERS UAL	213	5,879	5,997	6,417	6,790	6,790	6,790
	OPSRP PENSION	214	8,277	7,481	7,913	7,857	7,857	7,857
	SOCIAL SECURITY ADMINISTR	220	4,911	4,998	5,610	5,708	5,708	5,708
	WORKERS' COMPENSATION	231	124	104	347	352	352	352
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	196	298	298	298
	SUPPLIES AND MATERIALS	410	20	225	500	500	500	500
	NON-CONSUMABLE ITEMS	460	1,603	1,362	1,100	1,300	1,300	1,300
TOTAL HIGH SCHOOL			109,455	114,661	122,019	125,001	125,001	125,001
SECOND LANGUAGE								
1001131616210000	LICENSED SALARIES	111	141,449	144,985	147,885	150,473	150,473	150,473

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS PENSION	211	25,659	20,153	20,556	20,118	20,118	20,118
	PERS IAP	212	8,487	8,699	8,873	9,028	9,028	9,028
	PERS UAL	213	12,925	12,541	12,940	13,693	13,693	13,693
	SOCIAL SECURITY ADMINISTR	220	10,847	11,091	11,313	11,511	11,511	11,511
	WORKERS' COMPENSATION	231	268	217	698	711	711	711
	LICENSED INSURANCE	241	37,200	40,200	42,600	44,400	44,400	44,400
	DEFERRED COMP ER	242	900	900	1,800	1,800	1,800	1,800
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	396	602	602	602
	SUPPLIES AND MATERIALS	410	-	345	500	400	400	400
	NON-CONSUMABLE ITEMS	460	-	168	100	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - SECOND LANGUAGE			237,735	239,300	247,661	252,836	252,836	252,836
ATHLETICS								
1005200616230000	FUND MODIFICATIONS	710	195,000	195,000	230,000	235,000	235,000	235,000
TOTAL TRANSFERS OF FUNDS			195,000	195,000	230,000	235,000	235,000	235,000
YEARBOOK								
1001131616255000	ADDITIONAL SALARY	130	-	-	1,711	1,661	1,661	1,661
	PERS IAP	212	-	-	103	100	100	100
	PERS UAL	213	-	-	150	151	151	151
	OPSRP PENSION	214	-	-	185	175	175	175
	SOCIAL SECURITY ADMINISTR	220	-	-	131	127	127	127
	WORKERS' COMPENSATION	231	-	-	10	9	9	9
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3	7	7	7
	OTHER NON-INSTR PROF TECH	389	-	-	900	900	900	900
	SUPPLIES AND MATERIALS	410	-	-	50	100	100	100
	NON-CONSUMABLE ITEMS	460	-	-	150	100	100	100
TOTAL HIGH SCHOOL PROGRAMS - YEARBOOK			-	-	3,393	3,330	3,330	3,330
TECHNOLOGY								
1001131616260000	SUPPLIES AND MATERIALS	410	-	75	200	200	200	200
	NON-CONSUMABLE ITEMS	460	-	-	800	800	800	800
	COMPUTER HARDWARE	480	-	-	800	800	800	800
TOTAL HIGH SCHOOL PROGRAMS - TECHNOLOGY			-	75	1,800	1,800	1,800	1,800
OTHER PROGRAMS								

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
1001131616290000	LICENSED SALARIES	111	21,397	28,955	26,218	26,896	26,896	26,896
	ADDITIONAL SALARY	130	-	1,547	-	-	-	-
	PERS PENSION	211	-	215	-	-	-	-
	PERS IAP	212	642	1,362	1,573	1,614	1,614	1,614
	PERS UAL	213	1,990	2,639	2,294	2,448	2,448	2,448
	OPSRP PENSION	214	1,358	2,283	2,829	2,832	2,832	2,832
	SOCIAL SECURITY ADMINISTR	220	1,545	2,244	2,006	2,058	2,058	2,058
	WORKERS' COMPENSATION	231	41	46	126	127	127	127
	LICENSED INSURANCE	241	6,699	10,298	10,641	11,091	11,091	11,091
	DEFERRED COMP ER	242	-	150	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	70	108	108	108
TOTAL HIGH SCHOOL PROGRAMS - OTHER PROGRAMS			33,671	49,739	46,207	47,624	47,624	47,624
ARTS & COMMUNICATION (JOURNALISM)								
1001131616510000	ADDITIONAL SALARY	130	-	1,522	1,711	1,741	1,741	1,741
	PERS IAP	212	-	91	103	104	104	104
	PERS UAL	213	-	132	150	158	158	158
	OPSRP PENSION	214	-	164	185	183	183	183
	SOCIAL SECURITY ADMINISTR	220	-	116	131	133	133	133
	WORKERS' COMPENSATION	231	-	2	10	11	11	11
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	3	7	7	7
	SUPPLIES AND MATERIALS	410	-	-	500	500	500	500
	NON-CONSUMABLE ITMES	460	-	-	500	500	500	500
TOTAL HIGH SCHOOL			-	2,028	3,293	3,337	3,337	3,337
INDUSTRIAL & ENGINEERING SYSTEMS								
1001131616550000	LICENSED SALARIES	111	24,320	260	-	-	-	-
	PERS IAP	212	1,459	-	-	-	-	-
	PERS UAL	213	2,184	-	-	-	-	-
	OPSRP PENSION	214	3,086	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,865	-	-	-	-	-
	WORKERS' COMPENSATION	231	48	-	-	-	-	-
	LICENSED INSURANCE	241	9,300	-	-	-	-	-
	REPAIRS & MAINTENANCE	322	-	-	500	500	500	500
	SUPPLIES AND MATERIALS	410	1,817	3,022	3,500	3,500	3,500	3,500
	NON-CONSUMABLE ITEMS	460	2,934	1,856	800	800	800	800

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL HIGH SCHOOL			47,013	5,138	4,800	4,800	4,800	4,800
LEADERSHIP								
1001132616000000	ADDITIONAL SALARY	130	3,497	5,112	4,459	3,737	3,737	3,737
	PERS IAP	212	210	307	268	224	224	224
	PERS UAL	213	316	442	390	340	340	340
	OPSRP PENSION	214	444	552	481	394	394	394
	SOCIAL SECURITY ADMINISTR	220	262	371	341	286	286	286
	WORKERS' COMPENSATION	231	7	8	22	18	18	18
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	12	15	15	15
TOTAL EXTRA CURRICULAR HIGH SCHOOL			4,736	6,792	5,973	5,014	5,014	5,014
ALTERNATIVE EDUCATION								
1001280616000000	TUITION PRIVATE SCHOOLS	373	7,774	32,199	8,146	30,000	30,000	30,000
TOTAL ALTERNATIVE EDUCATION			7,774	32,199	8,146	30,000	30,000	30,000
DISTRICT ALTERNATIVE EDUCATION								
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 INSURANANCE	245	10,325	-	-			
	POSTAGE	353	12	-	-			
	SUPPLIES AND MATERIALS	410	38	-	-	500	500	500
TOTAL DISTRICT ALTERNATIVE EDUCATION			29,077	-	-	500	500	500
ESL								
1001291616000000	POSTAGE	353	3	9	-			
	SUPPLIES AND MATERIALS	410	35	29	200			
TOTAL ENGLISH SECOND LANGUAGE			38	38	200	-	-	-
ATTENDANCE AND SOCIAL WORK SERVICES								
1002110616000000	OTHER NON-INSTR PROF TECH	389	-	-	150	150	150	150

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES			-	-	150	150	150	150
GUIDANCE SERVICES								
1002120616000000	LICENSED SALARIES	111	50,358	48,458	56,620	59,743	59,743	59,743
	ADDITIONAL SALARY	130	1,590	1,691	1,788	1,887	1,887	1,887
	PERS IAP	212	3,117	3,009	3,504	3,698	3,698	3,698
	PERS UAL	213	4,832	4,338	5,110	5,608	5,608	5,608
	OPSRP PENSION	214	6,592	5,411	6,302	6,490	6,490	6,490
	SOCIAL SECURITY ADMINISTR	220	3,983	3,836	4,468	4,715	4,715	4,715
	WORKERS' COMPENSATION	231	101	77	281	293	293	293
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	157	247	247	247
	REIMBURSABLE STUDENT TRAN	331	-	-	100	100	100	100
	POSTAGE	353	-	-	300	300	300	300
	PRINTING AND BINDING	355	126	144	800	800	800	800
	SUPPLIES AND MATERIALS	410	1,133	75	800	500	500	500
	COMPUTER SOFTWARE	470	-	-	-	300	300	300
TOTAL GUIDANCE SERVICES			90,433	87,139	102,430	107,781	107,781	107,781
HEALTH SERVICES								
1002130616000000	SUPPLIES AND MATERIALS	410	-	-	200	200	200	200
TOTAL HEALTH SERVICES			-	-	200	200	200	200
EDUCATIONAL MEDIA SERVICE								
1002220616000000	CLASSIFIED SALARIES	112	10,621	23,982	24,515	27,976	27,976	27,976
	SUBSTITUTES-CLASSIFIED	122	-	-	1,193	1,302	1,302	1,302
	PERS PENSION	211	-	-	166	174	174	174
	PERS IAP	212	583	1,368	1,451	1,617	1,617	1,617
	PERS UAL	213	1,068	2,074	2,249	2,664	2,664	2,664
	OPSRP PENSION	214	1,234	2,461	2,609	2,837	2,837	2,837
	SOCIAL SECURITY ADMINISTR	220	814	1,835	1,967	2,240	2,240	2,240
	WORKERS' COMPENSATION	231	21	39	132	144	144	144
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	67	117	117	117
	CLASSIFIED INSURANCE	245	7,290	20,735	20,220	20,520	20,520	20,520
	SUPPLIES AND MATERIALS	410	787	775	900	900	900	900

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LIBRARY BOOKS	430	937	723	1,400	1,400	1,400	1,400
	PERIODICALS	440	34	-	50	-	-	-
	NON-CONSUMABLE ITEMS	460	133	597	50	100	100	100
	COMPUTER SOFTWARE	470	613	625	500	700	700	700
	DUES & FEES	640	381	-	-	-	-	-
TOTAL EDUCATIONAL MEDIA SERVICE			24,515	55,214	57,469	62,691	62,691	62,691
ASSESSMENT AND TESTING								
1002230616000000	SUPPLIES AND MATERIALS	410	-	107	400	400	400	400
TOTAL ASSESSMENT AND TESTING			-	107	400	400	400	400
INSTRUCTIONAL STAFF DEVELOPMENT								
1002240616000000	SUBSTITUTES-LICENSED	121	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	122	-	-	-	-
	PERS IAP	212	-	7	-	-	-	-
	PERS UAL	213	-	11	-	-	-	-
	OPSRP PENSION	214	-	13	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	9	-	-	-	-
	WORKERS' COMPENSATION	231	-	0	-	-	-	-
	INST, PROF, TECH SE	310	-	25	-	-	-	-
	INST PROGRAM IMP SERVICES	312	-	329	2,750	2,750	2,750	2,750
	TRAVEL	340	-	-	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			-	516	2,750	2,750	2,750	2,750
OFFICE OF THE PRINCIPAL SERVICES								
1002410616000000	CLASSIFIED SALARIES	112	97,144	96,176	103,406	116,541	116,541	116,541
	ADMINISTRATORS	113	225,449	198,534	207,272	194,677	194,677	194,677
	SUBSTITUTES-LICENSED	121	-	979	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	1,232	1,940	2,118	2,118	2,118
	ADDITIONAL SALARY	130	422	-	-	-	-	-
	PERS PENSION	211	25,659	20,619	26,596	21,459	21,459	21,459
	PERS IAP	212	19,249	17,518	18,614	18,406	18,406	18,406
	PERS UAL	213	29,252	25,679	27,354	28,514	28,514	28,514
	OPSRP PENSION	214	22,760	15,603	13,038	15,625	15,625	15,625
	SOCIAL SECURITY ADMINISTR	220	24,529	22,045	23,915	23,970	23,970	23,970
	WORKERS' COMPENSATION	231	618	444	1,482	1,470	1,470	1,470

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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	LICENSED INSURANCE	241	19,649	1,217	-	-	-
	DEFERRED COMP ER	242	3,621	2,400	4,200	3,990	3,990
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	834	1,253	1,253
	CLASSIFIED INSURANCE	245	52,950	58,058	60,660	61,560	61,560
	ADMIN INSURANCE	249	26,193	40,755	44,943	42,763	42,763
	INST PROGRAM IMP SE	312		219			
	PROPERTY SERVICES	320	149	204	160	160	160
	RENTALS	324	6,536	6,561	10,000	10,000	10,000
	FUEL	326		2			
	NON-REIMBURSABLE ST	332		12			
	POSTAGE	353	1,558	2,370	2,200	2,200	2,200
	PRINTING AND BINDING	355	-	269	800	800	800
	OTHER NON-INSTR PROF TECH	389	-	359	600	600	600
	SUPPLIES AND MATERIALS	410	2,288	688	4,500	6,500	6,500
	NON-CONSUMABLE ITEMS	460	471	118	800	800	800
	COMPUTER SOFTWARE	470		1,765			
	DUES & FEES	640	1,488	59	1,200	1,000	1,000
			559,985	513,886	554,514	554,406	554,406
OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION							
1002490616000000	SUPPLIES AND MATERIALS	410	2,220	1,390	2,260	2,260	2,260
TOTAL OTHER			2,220	1,390	2,260	2,260	2,260
CARE AND UPKEEP OF BUILDING SERVICES							
1002542616000000	ELECTRICITY	325	67,041	77,382	96,101	98,983	98,983
	FUEL	326	46,817	87,624	106,077	116,685	116,685
TOTAL CARE AND UPKEEP OF BUILDINGS SRVCS			113,858	165,006	202,178	215,668	215,668
TECHNOLOGY SERVICES							
1002660616000000	TELEPHONE	351	2,861	2,535	3,805	3,995	3,995
TOTAL TECHNOLOGY SERVICES			2,861	2,535	3,805	3,995	3,995
TOTAL REQUIREMENTS: 000 - NO SUBJECT			868,187	895,244	940,475	985,815	985,815
TOTAL REQUIREMENTS - ELMIRA HIGH SCHOOL			2,865,627	3,018,733	3,294,433	3,357,652	3,357,652

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 2023-2024 this appropriation includes proposed transfers of \$8,500 to the Food Service Fund, \$250,000 to the Textbook Fund, \$175,000 to the Technology Fund, \$1,400,000 to the District Maintenance 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

	2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Adopted
Transfers	805,394	760,394	1,258,500	1,833,500
Other Uses of Funds	-		1,506,139	2,103,598
TOTAL EXPENDITURES	805,394	760,394	2,764,639	3,937,098

Budget/Service Level Changes:

- \$1,400,000 transfer to District Maintenance Reserve
 - \$550,000 GF transfer to recover expenses from 22-23 as well as maintain an annual transfer
 - \$250,000 transfer for a HVAC unit
 - \$600,000 Sewer repair/replacement
 -
- \$718,028 in contingency with \$359,014 of that set aside for future salary/benefit negotiations.
- \$1,385,570 Ending Fund Balance Budgeted (3% above minimum)

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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2204 Adopted
TRANSFER OF FUNDS								
1005200900000000	FUND MODIFICATIONS	710	805,394	760,394	1,258,500	1,833,500	1,833,500	1,833,500
TOTAL TRANSFERS OF FUNDS			805,394	760,394	1,258,500	1,833,500	1,833,500	1,833,500
OPERATING CONTINGENCY								
1006110900000000	PLANNED RESERVE - NON DESIGNATED	810	-	-	338,556	359,014	359,014	359,014
1006110900000000	PLANNED RESERVE - ODE PAYBACK	812	-	-	339,614	-	-	-
1006110900000000	PLANNED RESERVE - SALRY/BENEFIT	819	-	-	-	359,014	359,014	359,014
TOTAL OPERATING CONTINGENCY			-	-	678,170	718,028	718,028	718,028
UNAPPROPRIATED ENDING FUND BALANCE								
1007000900000000	RESERVED FOR NEXT YEAR	820	-	-	827,969	1,385,570	1,385,570	1,385,570
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	827,969	1,385,570	1,385,570	1,385,570
TOTAL REQUIREMENTS - NON-OPERATING			805,394	760,394	2,764,639	3,937,098	3,937,098	3,937,098

SPECIAL REVENUE FUND



FERN RIDGE SCHOOL DISTRICT 28J

OTHER FUNDS – SPECIAL REVENUE FUND

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.

CONSTRUCTION EXCISE TAX FUND

This special revenue fund accounts for the Construction Excise tax received.

DISTRICT TECHNOLOGY FUND

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

DISTRICT MAINTENANCE FUND

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

DISTRICT RETIREMENT FUND

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



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

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.



FERN RIDGE SCHOOL DISTRICT 28J

OTHER FUNDS – SPECIAL REVENUE FUND

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

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

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

SIA:

- Add .0625 FTE to Options IA

Total .0625 FTE Change

ESSER III (CARES):

- Reclassified (1.00) FTE Licensed Teacher to GF
- Reclassified (.75) FTE Business Office Assistant to GF

Total (1.75) FTE Change

Title I:

- RIF (.0938) FTE Classified IA

Total (.0938) FTE Change

Athletics:

- Add .175 FTE of Athletic Director to Athletic Fund from GF

Total .175 FTE Change

Total Special Revenue FTE Change: (1.6063)



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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
R1130	CONSTRUCTION EXCISE TAX	47,704	80,709	50,000	20,000	20,000	20,000
R1411	TRANS FEES FROM INDIVUA	-	-	750	-	-	-
R1500	EARNINGS ON INVESTMENTS	22,644	17,136	20,000	-	-	-
R1610	DAILY SALES REIMBURSEAB	3,908	12,148	145,000	145,000	145,000	145,000
R1630	SPECIAL FUNCTIONS	-	-	8,045	8,045	8,045	8,045
R1710	ADMISSION FEES	-	39,881	25,615	22,000	22,000	22,000
R1740	FEES	23,473	80,008	54,000	54,000	54,000	54,000
R1760	CLUB FUND RAISING	-	-	-	-	-	-
R1790	OTHER CURRICULAR ACTIVI	-	-	-	-	-	-
R1791	EHS REVENUE	63,811	139,482	153,941	143,509	143,509	143,509
R1792	FRMS REVENUE	2,149	19,905	22,175	21,488	21,488	21,488
R1793	VES REVENUE	3,894	11,793	14,049	13,203	13,203	13,203
R1794	EES REVENUE	6,455	15,296	15,567	16,117	16,117	16,117
R1920	CONT. DONATION PRIV SRC	68,922	62,881	50,500	73,877	73,877	73,877
R1990	MISCELLANEOUS	26,041	36,563	26,354	21,354	21,354	21,354
R3101	STATE SCHOOL FUND	576,956	527,344	631,205	619,761	619,761	619,761
R3299	OTHER RESTRICTED GRANTS	1,039,618	1,690,333	1,774,182	1,628,064	1,628,064	1,628,064
R4500	RESTRICTED FR FED GOV/S	1,891,346	2,524,652	4,884,021	3,299,608	3,299,608	3,299,608
R4541	NATIONAL SCHOOL LUNCH	245,750	536,622	260,000	275,000	275,000	275,000
R4542	NATIONAL SCHOOL BREAKFA	163,375	143,123	75,992	79,992	79,992	79,992
R4590	FEDERAL COMMODITIES	39,566	44,677	36,226	36,226	36,226	36,226
R4700	GRANTS FR FED/INTERMEDI	48,971	157,757	168,314	311,648	311,648	311,648
R5200	INTERFUND TRANSFERS	1,000,394	955,394	1,488,500	2,151,445	2,151,445	2,151,445
R5300	SALE OF FIXED ASSESTS	40,000	-	-	-	-	-
R5400	RESOURCES-BEG. FUND BAL	3,703,450	4,341,647	3,711,399	5,112,756	5,112,756	5,112,756
TOTAL SPECIAL REVENUE RESOURCES		9,018,429	11,437,351	13,615,835	14,053,093	14,053,093	14,053,093

FOOD SERVICE

REQUIREMENTS

2013100501000000	PROPERTY SERVICES	320	-	-	5,000	5,000	5,000	5,000
	REPAIRS & MAINTENANCE	322	1,820	20,352	25,000	25,000	25,000	25,000



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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
FUEL	326	371	1,383	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	7,876	3,492	1,400	1,400	1,400	1,400
OTHER GEN PROF, TECH SRVS	390	302,018	492,542	515,000	534,000	534,000	534,000
SUPPLIES AND MATERIALS	410	-	1,029	600	600	600	600
FOOD	450	39,566	44,677	57,119	57,119	57,119	57,119
NON-CONSUMABLE ITEMS	460	1,011	3,623	4,000	4,000	4,000	4,000
COMPUTER SOFTWARE	470	1,679	7,653	1,700	1,700	1,700	1,700
COMPUTER HARDWARE	480	-	7,000	12,919	12,919	12,919	12,919
DEPRECIABLE EQUIPMENT	540	-	74,290	70,000	70,000	70,000	70,000
DUES & FEES	640	1,650	1,974	4,000	4,000	4,000	4,000
TOTAL FOOD SERVICE REQUIREMENTS		356,099	658,013	699,763	718,763	718,763	718,763
TOTAL FOOD SERVICE REQUIREMENTS		356,099	658,013	699,763	718,763	718,763	718,763
SPECIAL REVENUE ELEMENTARY EXTRACURRICULAR							
REQUIREMENTS							
2021111179000000 SUPPLIES AND MATERIALS	410	1,349	2,653	4,561	1,846	1,846	1,846
NON-CONSUMABLE ITEMS	460	-	-	1,000	2,000	2,000	2,000
TOTAL ELMIRA ELEMENTARY PROGRAMS		1,349	2,653	5,561	3,846	3,846	3,846
2021111346000000 SUPPLIES AND MATERIALS	410	-	-	6,066	5,245	5,245	5,245
NON-CONSUMABLE ITEMS	460	-	-	1,000	563	563	563
TOTAL VENETA ELEMENTARY PROGRAMS		-	-	7,066	5,808	5,808	5,808
2021113179000000 OTHER GEN PROF, TECH SRVS	390	-	-	1,500	1,000	1,000	1,000
SUPPLIES AND MATERIALS	410	1,070	884	3,144	500	500	500
NON-CONSUMABLE ITEMS	460	1,023	366	800	343	343	343
COMPUTER SOFTWARE	470	184	352	255	500	500	500
TOTAL ELMIRA ELEMENTARY EXTRACURRICULAR		2,277	1,603	5,699	2,343	2,343	2,343
2021113346000000 INSTRUCTION SERVICES	311	-	5,751	-	-	-	-
OTHER NON-INSTR PR	389	-	-	2,945	-	-	-
OTHER GEN PROF, TECH SRVS	390	-	-	1,500	1,000	1,000	1,000



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	862	131	5,600	750	750	750
	NON-CONSUMABLE ITEMS	460	-	790	1,000	1,099	1,099	1,099
	COMPUTER SOFTWARE	470	-	-	1,000	-	-	-
TOTAL VENETA ELEMENTARY EXTRACURRICULAR			862	6,672	12,045	2,849	2,849	2,849
2021121000000000	SUPPLIES AND MATERIALS	410	-	79	-	-	-	-
TOTAL MIDDLE SCHOOL PROGRAMS			-	79	-	-	-	-
2021122000000000	SUPPLIES AND MATERIALS	410	-	870	7,675	2,534	2,534	2,534
	NON-CONSUMABLE ITEMS	460	2,300	992	-	-	-	-
TOTAL MIDDLE SCHOOL EXTRACURRICULAR			2,300	1,862	7,675	2,534	2,534	2,534
2021132616000000	SUPPLIES AND MATERIALS	410	-	-	6,650	2,080	2,080	2,080
TOTAL HIGH SCHOOL EXTRACURRICULAR			-	-	6,650	2,080	2,080	2,080
2021210179000000	SUBSTITUTES-CLASSIFIED	122	-	-	-	-	-	-
	ADDITIONAL SALARY	130	1,067	699	-	-	-	-
	PERS IAP	212	64	42	-	-	-	-
	PERS UAL	213	94	61	-	-	-	-
	OPSRP PENSION	214	135	75	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	81	53	-	-	-	-
	WORKERS' COMPENSATION	231	3	2	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	5,198	5,252	5,252	5,252
	SUPPLIES AND MATERIALS	410	5,607	759	-	-	-	-
	LIBRARY BOOKS	430	-	-	-	-	-	-
	PERIODICALS	440	1,779	53	-	-	-	-
	NON-CONSUMABLE ITE	460	70	-	-	-	-	-
	DUES & FEES	640	-	65	-	-	-	-
TOTALE ELMIRA ELEMENTARY TALENTED AND GIFTED			8,902	1,809	5,198	5,252	5,252	5,252
2021210346000000	INSTRUCTION SERVICES	311	-	2,475	7,712	6,873	6,873	6,873
	SUPPLIES AND MATERIALS	410	-	2,908	-	-	-	-
	PERIODICALS	440	-	183	-	-	-	-
	NON-CONSUMABLE ITE	460	-	71	-	-	-	-
	DUES & FEES	640	-	-	-	-	-	-
TOTAL VENETA ELEMENTARY TALENTED AND GIFTED			-	5,637	7,712	6,873	6,873	6,873



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
2021210182000000	INSTRUCTION SERVICES	311	-	-	13,858	17,358	17,358	17,358
TOTAL MIDDLE SCHOOL TALENTED AND GIFTED			-	-	13,858	17,358	17,358	17,358
2021210616000000	SUBSTITUTES-LICENSED	121	-	783	-	-	-	-
	PERS PENSION	211	-	82	-	-	-	-
	PERS UAL	213	-	68	-	-	-	-
	OPSRP	214	-	21	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	60	-	-	-	-
	WORKERS' COMPENSATION	231	-	2	-	-	-	-
	INSTRUCTION SERVICES	311	-	-	15,091	15,372	15,372	15,372
	FUEL	326	-	96	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	-	127	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,264	-	-	-	-
	LIBRARY	430	-	158	-	-	-	-
	NON-CONSUMABLES	460	-	446	-	-	-	-
	DUES & FEES	640	-	-	-	-	-	-
TOTAL HIGH SCHOOL TALENTED AND GIFTED			-	3,107	15,091	15,372	15,372	15,372
2022110000000000	SUPPLIES AND MATERIALS	410	595	-	395	2,196	2,196	2,196
TOTAL ATTENDANCE AND SOCIAL WORK SERVICES			595	-	395	2,196	2,196	2,196
2022120616000000	SUBSTITUTES-LICENSED	121	-	196	-	-	-	-
	PERS PENSION	211	-	27	-	-	-	-
	PERS UAL	213	-	17	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	15	-	-	-	-
	WORKERS COMP	231	-	1	-	-	-	-
	FUEL	326	-	17	-	-	-	-
	REIMBURSABLE STUDENT TRAN	331	-	38	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	462	22,568	21,795	21,795	21,795
	COMPUTER HARDWARE	480	-	-	-	-	-	-
TOTAL GUIDANCE SERVICES			-	773	22,568	21,795	21,795	21,795
2022210000000000	SUPPLIES AND MATERIALS	410	975	-	614	3,528	3,528	3,528
	NON-CONSUMABLE ITEMS	460	844	-	-	-	-	-
TOTAL IMPROVEMENT OF INSTRUCTION SERVICES			1,819	-	614	3,528	3,528	3,528



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
2022220000000000	LIBRARY BOOKS	430	454	546	500	1,054	1,054	1,054
TOTAL EDUCATIONAL MEDIA SERVICES			454	546	500	1,054	1,054	1,054
2022410179000000	OTHER NON-INSTR PROF TECH	389	500	-	-	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	1,543	19	2,260	2,468	2,468	2,468
TOTAL OFFICE OF THE PRINCIPAL SERVICES EE			2,043	19	2,260	3,468	3,468	3,468
2022410346000000	INST. PROF. TECH SERVICES	310	-	75	-	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	507	947	407	2,879	2,879	2,879
	PERIODICALS	440	34	-	-	-	-	-
TOTAL OFFICE OF THE PRINCIPAL SERVICES VE			541	1,022	407	3,879	3,879	3,879
2022410182000000	SUPPLIES AND MATERIALS	410	324	46	450	2,451	2,451	2,451
TOTAL OFFICE OF THE PRINCIPAL SERVICES FRMS			324	46	450	2,451	2,451	2,451
2022410616000000	SUPPLIES AND MATERIALS	410	567	976	1,000	2,080	2,080	2,080
TOTAL OFFICE OF THE PRINCIPAL SERVICES EHS			567	976	1,000	2,080	2,080	2,080
2022550346000000	FUEL	326	-	8	-	-	-	-
	NON-REIMBURSABLE STUDENT	332	-	89	-	-	-	-
TOTAL STUDENT TRANSPORTATION			-	96	-	-	-	-
2022649000000000	SUPPLIES AND MATERIALS	410	-	-	-	4,710	4,710	4,710
TOTAL STUDENT TRANSPORTATION			-	-	-	4,710	4,710	4,710
2023300000000000	PROPERTY SERVICES	320	-	-	50,041	1,000	1,000	1,000
	SUPPLIES AND MATERIALS	410	-	2,016	-	4,000	4,000	4,000
	NON-CONSUMABLE	460	-	5,819	-	-	-	-
	DUES & FEES	640	-	-	4,000	10,000	10,000	10,000
Subtotal misc. community services			-	7,835	54,041	15,000	15,000	15,000
2023390616000000	SUPPLIES AND MATERIALS	410	-	11,334	-	20,000	20,000	20,000
Subtotal Christian Trust			-	11,334	-	20,000	20,000	20,000
2023390616000110	SUPPLIES AND MATERIALS	410	-	-	-	877	877	877



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
Subtotal Roberts Trust			-	-	-	877	877	877
2023390616000110	SUPPLIES AND MATERIALS	410	-	37,903	-	30,000	30,000	30,000
Subtotal Montgomery Trust			-	37,903	-	30,000	30,000	30,000
2023390616000111	SUPPLIES AND MATERIALS	410	-	-	-	18,000	18,000	18,000
Subtotal Swanson Trust			-	-	-	18,000	18,000	18,000
TOTAL COMMUNITY SERVICE				57,072	54,041	83,877	83,877	83,877
TOTAL SPECIAL REVENUE REQUIREMENTS			22,032	83,971	168,790	193,352	193,352	193,352
TEXTBOOKS ELEMENTARY								
REQUIREMENTS								
2031111000000000	TEXTBOOKS	420	5,542	92,761	62,600	125,000	125,000	125,000
	COMPUTER SOFTWARE	470	1,998	770	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			7,540	93,532	62,600	125,000	125,000	125,000
2031121000000000	TEXTBOOKS	420	2,343	52,476	31,680	62,500	62,500	62,500
	COMPUTER SOFTWARE	470	514	514	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH PROGRAMS			2,856	52,990	31,680	62,500	62,500	62,500
2031131000000000	TEXTBOOKS	420	490	73,228	51,120	62,500	62,500	62,500
	COMPUTER SOFTWARE	470	514	514	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			1,003	73,742	51,120	62,500	62,500	62,500
2037000900000000	RESERVED FOR NEXT YEAR	820	-	-	4,600	-	-	-
			-	-	4,600	-	-	-
TOTAL TEXT BOOK REQUIREMENTS			11,399	220,263	150,000	250,000	250,000	250,000
GENERAL ATHLETICS								
REQUIREMENTS								
2041132616230000	ADMINISTRATORS	113	11,149	-	-	16,223	16,223	16,223
	CONFIDENTIAL	114	-	24,888	26,325	26,785	26,785	26,785



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-LICENSED	121	947	2,938	3,321	3,379	3,379	3,379
	ADDITIONAL SALARY	130	24,467	16,197	18,632	6,245	6,245	6,245
	TRAVEL STIPEND	135		600		-	-	-
	PERS PENSION	211	86	299	670	652	652	652
	PERS IAP	212	2,137	2,511	2,697	2,955	2,955	2,955
	PERS UAL	213	3,304	3,857	4,224	4,789	4,789	4,789
	OPSRP PENSION	214	4,544	4,558	4,689	5,028	5,028	5,028
	SOCIAL SECURITY ADMINISTR	220	2,800	3,368	3,694	4,026	4,026	4,026
	WORKERS' COMPENSATION	231	108	124	236	356	356	356
	LICENSED INSURANCE	241	1,786	21,650	-	21,300	21,300	21,300
	DEFERRED COMP ER	242	225	-	300	510	510	510
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	130	211	211	211
	ADMIN INSURANCE	249	629	-	21,300	4,079	4,079	4,079
	REPAIRS & MAINTENANCE	322	2,434	-	500	500	500	500
	RENTALS	324	1,340	-	-	1,500	1,500	1,500
	FUEL	326	2,768	7,608	9,580	12,000	12,000	12,000
	NON-REIMBURSABLE STUDENT	332	7,234	15,789	22,000	24,000	24,000	24,000
	TRAVEL	340	312	415	1,200	1,000	1,000	1,000
	OTHER NON-INSTR PROF TECH	389	1,111	1,115	1,120	1,200	1,200	1,200
	SUPPLIES AND MATERIALS	410	886	2,885	5,000	5,000	5,000	5,000
	NON-CONSUMABLE ITEMS	460	830	1,632	5,500	7,500	7,500	7,500
	DUES & FEES	640	1,068	1,261	1,200	1,750	1,750	1,750
TOTAL GENERAL ATHLETICS			70,165	111,696	132,318	150,988	150,988	150,988
2041132616230010	ADDITIONAL SALARY	130	18,204	19,120	19,073	18,786	18,786	18,786
	PERS PENSION	211	2,236	1,756	2,273	2,142	2,142	2,142
	PERS IAP	212	912	408	579	552	552	552
	PERS UAL	213	1,606	1,654	1,669	1,710	1,710	1,710
	OPSRP PENSION	214	746	367	293	291	291	291
	SOCIAL SECURITY ADMINISTR	220	1,380	1,448	1,459	1,437	1,437	1,437
	WORKERS' COMPENSATION	231	50	54	93	91	91	91
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	51	75	75	75
	REPAIRS & MAINTENANCE	322	350	175	480	480	480	480
	RENTALS	324	-	4,650	7,500	7,500	7,500	7,500
	OTHER GEN PROF, TECH SRVS	390	1,738	1,724	3,994	5,000	5,000	5,000
	SUPPLIES AND MATERIALS	410	-	32	200	2,000	2,000	2,000



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	NON-CONSUMABLE ITEMS	460	-	164	11,250	4,600	4,600	4,600
	DUES & FEES	640	85	85	100	100	100	100
TOTAL FOOTBALL			27,306	31,637	49,014	44,764	44,764	44,764
2041132616230011	ADDITIONAL SALARY	130	995	3,435	3,673	3,920	3,920	3,920
	PERS IAP	212	60	-	220	235	235	235
	PERS UAL	213	88	297	321	357	357	357
	OPSRP PENSION	214	126	-	396	413	413	413
	SOCIAL SECURITY ADMINISTR	220	75	263	281	300	300	300
	WORKERS' COMPENSATION	231	3	10	18	18	18	18
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	11	16	16	16
	RENTALS	324	-	-	275	275	275	275
	OTHER GEN PROF, TECH SRVS	390	327	874	2,200	2,000	2,000	2,000
	SUPPLIES AND MATERIALS	410	-	224	350	350	350	350
	NON-CONSUMABLE ITEMS	460	-	2,674	150	250	250	250
	DUES & FEES	640	85	85	100	100	100	100
TOTAL GIRLS SOCCER			1,759	7,862	7,995	8,234	8,234	8,234
2041132616230012	ADDITIONAL SALARY	130	3,872	4,164	4,459	4,537	4,537	4,537
	PERS PENSION	211	702	579	-	-	-	-
	PERS IAP	212	232	250	-	-	-	-
	PERS UAL	213	342	360	390	413	413	413
	OPSRP PENSION	214	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	297	319	341	347	347	347
	WORKERS' COMPENSATION	231	11	12	21	22	22	22
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	13	18	18	18
	RENTALS	324	-	-	275	-	-	-
	OTHER GEN PROF, TECH SRVS	390	327	1,671	3,453	2,000	2,000	2,000
	SUPPLIES AND MATERIALS	410	-	32	350	350	350	350
	NON-CONSUMABLE ITEMS	460	305	2,805	150	250	250	250
	DUES & FEES	640	85	85	100	100	100	100
TOTAL BOYS SOCCER			6,173	10,276	9,552	8,037	8,037	8,037
2041132616230013	ADDITIONAL SALARY	130	5,949	6,284	6,336	7,068	7,068	7,068
	PERS IAP	212	-	137	147	149	149	149
	PERS UAL	213	525	198	554	643	643	643



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	-	247	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	455	481	485	541	541	541
	WORKERS' COMPENSATION	231	16	18	32	35	35	35
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	16	28	28	28
	OTHER GEN PROF, TECH SRVS	390	1,506	1,916	3,720	3,500	3,500	3,500
	SUPPLIES AND MATERIALS	410	-	-	50	50	50	50
	NON-CONSUMABLE ITEMS	460	382	2,349	200	200	200	200
	DUES & FEES	640	85	600	450	300	300	300
TOTAL VOLLEYBALL			8,917	12,229	11,990	12,514	12,514	12,514
2041132616230014	ADDITIONAL SALARY	130	5,691	8,880	9,216	9,541	9,541	9,541
	PERS PENSION	211	1,032	811	827	-	-	-
	PERS IAP	212	341	350	357	363	363	363
	PERS UAL	213	612	768	806	868	868	868
	OPSRP PENSION	214	-	-	-	809	809	809
	SOCIAL SECURITY ADMINISTR	220	436	679	705	730	730	730
	WORKERS' COMPENSATION	231	15	25	44	47	47	47
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	25	38	38	38
	OTHER GEN PROF, TECH SRVS	390	2,076	3,669	5,045	6,500	6,500	6,500
	SUPPLIES AND MATERIALS	410	-	-	150	150	150	150
	NON-CONSUMABLE ITEMS	460	1,802	314	100	3,600	3,600	3,600
	DUES & FEES	640	85	85	150	250	250	250
TOTAL GIRLS BASKETBALL			12,092	15,581	17,425	22,896	22,896	22,896
2041132616230015	ADDITIONAL SALARY	130	10,856	7,843	11,125	11,720	11,720	11,720
	PERS PENSION	211	1,032	-	378	444	444	444
	PERS UAL	213	1,167	678	973	1,067	1,067	1,067
	SOCIAL SECURITY ADMINISTR	220	830	600	851	897	897	897
	WORKERS' COMPENSATION	231	30	22	54	56	56	56
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	30	47	47	47
	OTHER GEN PROF, TECH SRVS	390	2,712	4,767	6,342	6,500	6,500	6,500
	SUPPLIES AND MATERIALS	410	-	-	150	150	150	150
	NON-CONSUMABLE ITEMS	460	1,617	-	100	3,600	3,600	3,600
	DUES & FEES	640	85	85	150	250	250	250
TOTAL BOYS BASKETBALL			18,329	13,995	20,153	24,731	24,731	24,731



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2041132616230016	ADDITIONAL SALARY	130	8,733	9,179	8,807	9,104	9,104	9,104
	PERS PENSION	211	1,584	876	827	809	809	809
	PERS IAP	212	199	-	357	363	363	363
	PERS UAL	213	939	794	771	828	828	828
	SOCIAL SECURITY ADMINISTR	220	668	702	674	696	696	696
	WORKERS' COMPENSATION	231	24	26	43	46	46	46
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	22	36	36	36
	OTHER GEN PROF, TECH SRVS	390	695	755	2,536	3,500	3,500	3,500
	SUPPLIES AND MATERIALS	410	-	-	100	200	200	200
	NON-CONSUMABLE ITEMS	460	-	5,478	100	1,223	1,223	1,223
	DUES & FEES	640	510	1,865	2,000	3,500	3,500	3,500
TOTAL WRESTLING			13,353	19,674	16,237	20,305	20,305	20,305
2041132616230017	ADDITIONAL SALARY	130	6,552	6,479	6,937	7,285	7,285	7,285
	PERS UAL	213	578	560	607	663	663	663
	SOCIAL SECURITY ADMINISTR	220	501	496	531	557	557	557
	WORKERS' COMPENSATION	231	18	19	34	36	36	36
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	18	29	29	29
	RENTALS	324	-	320	275	-	-	-
	OTHER GEN PROF, TECH SRVS	390	2,673	2,955	4,820	5,500	5,500	5,500
	SUPPLIES AND MATERIALS	410	802	575	500	500	500	500
	NON-CONSUMABLE ITEMS	460	64	-	3,038	200	200	200
	DUES & FEES	640	85	85	100	100	100	100
TOTAL BASEBALL			11,272	11,488	16,860	14,870	14,870	14,870
2041132616230018	ADDITIONAL SALARY	130	6,321	4,401	7,044	7,527	7,527	7,527
	PERS UAL	213	558	381	616	685	685	685
	SOCIAL SECURITY ADMINISTR	220	484	337	539	576	576	576
	WORKERS' COMPENSATION	231	17	12	35	36	36	36
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	18	30	30	30
	RENTALS	324	-	320	275	-	-	-
	OTHER GEN PROF, TECH SRVS	390	1,358	1,796	4,579	5,500	5,500	5,500
	SUPPLIES AND MATERIALS	410	-	176	500	500	500	500
	NON-CONSUMABLE ITEMS	460	3,039	331	100	3,600	3,600	3,600
	DUES & FEES	640	85	85	100	100	100	100
TOTAL SOFTBALL			11,861	7,838	13,806	18,554	18,554	18,554



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2041132616230019	ADDITIONAL SALARY	130	17,038	16,317	16,753	17,909	17,909	17,909
	PERS PENSION	211	546	661	1,515	1,579	1,579	1,579
	PERS IAP	212	678	620	1,240	1,311	1,311	1,311
	PERS UAL	213	1,503	1,411	1,466	1,630	1,630	1,630
	OPSRP PENSION	214	1,052	602	632	642	642	642
	SOCIAL SECURITY ADMINISTR	220	1,284	1,236	1,282	1,370	1,370	1,370
	WORKERS' COMPENSATION	231	48	48	82	87	87	87
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	43	72	72	72
	REPAIRS & MAINTENANCE	322	-	-	100	-	-	-
	RENTALS	324	-	-	-	400	400	400
	OTHER GEN PROF, TECH SRVS	390	80	-	150	150	150	150
	SUPPLIES AND MATERIALS	410	-	-	200	500	500	500
	NON-CONSUMABLE ITEMS	460	690	500	6,380	500	500	500
	DUES & FEES	640	284	900	600	1,500	1,500	1,500
TOTAL TRACK			23,203	22,296	30,443	27,650	27,650	27,650
2041132616230020	ADDITIONAL SALARY	130	3,685	3,969	4,247	4,537	4,537	4,537
	PERS PENSION	211	-	-	590	607	607	607
	PERS IAP	212	221	238	255	272	272	272
	PERS UAL	213	325	343	372	413	413	413
	OPSRP PENSION	214	468	428	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	283	304	325	347	347	347
	WORKERS' COMPENSATION	231	10	11	20	22	22	22
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	11	18	18	18
	OTHER GEN PROF, TECH SRVS	390	95	254	100	100	100	100
	SUPPLIES AND MATERIALS	410	-	-	250	250	250	250
	NON-CONSUMABLE ITEMS	460	-	-	1,500	200	200	200
	DUES & FEES	640	495	1,074	1,200	1,500	1,500	1,500
TOTAL CROSS COUNTRY			5,582	6,621	8,870	8,266	8,266	8,266
2041132616230021	ADDITIONAL SALARY	130	-	-	-	4,149	4,149	4,149
	PERS IAP	212	-	-	-	249	249	249
	PERS UAL	213	-	-	-	378	378	378
	OPSRP PENSION	214	-	-	-	437	437	437
	SOCIAL SECURITY ADMINISTR	220	-	-	-	317	317	317



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	-	-	-	111	111	111
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	17	17	17
	DUES & FEES	640	-	-	200	5,000	5,000	5,000
TOTAL CHEER			-	-	200	10,658	10,658	10,658
2041132616230024	ADDITIONAL SALARY	130	-	-	1,353	1,377	1,377	1,377
	PERS PENSION	211	-	-	188	184	184	184
	PERS IAP	212	-	-	81	83	83	83
	PERS UAL	213	-	-	118	125	125	125
	SOCIAL SECURITY ADMINISTR	220	-	-	104	105	105	105
	WORKERS' COMPENSATION	231	-	-	7	7	7	7
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	4	6	6	6
	DUES & FEES	640	-	-	500	500	500	500
TOTAL UNIFIED BASKETBALL			-	-	2,355	2,387	2,387	2,387
2047000900000000	RESERVED FOR NEXT YEAR	820	-	-	-	25,000	25,000	25,000
TOTAL UNAPPOPRIATED FUND BALANCE			-	-	-	25,000	25,000	25,000
TOTAL ATHLETICS REQUIREMENTS			210,011	271,194	337,218	399,854	399,854	399,854
VENETA ELEMENTARY STUDENT BODY								
REQUIREMENTS								
2051113346000000	SUPPLIES AND MATERIALS	410	5,655	6,994	17,500	16,023	16,023	16,023
TOTAL ELEMENTARY EXTRACURRICULAR			5,655	6,994	17,500	16,023	16,023	16,023
TOTAL VENETA STUDENT BODY REQUIREMENTS			5,655	6,994	17,500	16,023	16,023	16,023
ELMIRA HIGH SCHOOL STUDENT BODY								
REQUIREMENTS								
2061132616000000	SUPPLIES AND MATERIALS	410	51,833	114,151	294,279	426,156	426,156	426,156
TOTAL HIGH SCHOOL EXTRACURRICULAR			51,833	114,151	294,279	426,156	426,156	426,156
TOTAL ELMIRA HIGH SCHOOL STUDENT BODY REQUIREMENTS			51,833	114,151	294,279	426,156	426,156	426,156



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
OUTDOOR SCHOOL FUND								
REQUIREMENTS								
2071113000000000	SUBSTITUTES-LICENSED	121	568	783	1,660	4,223	4,223	4,223
	ADDITIONAL SALARY	130	-	-	2,000	2,000	2,000	2,000
	PERS PENSION	211	103	109	231	565	565	565
	PERS IAP	212	-	-	120	120	120	120
	PERS UAL	213	50	68	320	566	566	566
	OPSRP PENSION	214	-	-	216	211	211	211
	SOCIAL SECURITY ADMINISTR	220	43	60	280	476	476	476
	WORKERS' COMPENSATION	231	2	2	18	24	24	24
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	10	31	31	31
	PROPERTY SERVICES	320	32,003	15,997	19,334	37,000	37,000	37,000
	FUEL	326	156	30	200	700	700	700
	REIMBURSABLE STUDENT TRAN	331	615	39	500	1,000	1,000	1,000
	OTHER GEN PROF, TECH SRVS	390	-	-	5,700	-	-	-
	SUPPLIES AND MATERIALS	410	16	130	1,573	1,300	1,300	1,300
	NON-CONSUMABLE ITEMS	460	318	-	-	-	-	-
	GRANT INDIRECT CHARGES	690		502		-	-	-
TOTAL ELEMENTARY EXTRACURRICULAR			33,875	17,720	32,162	48,216	48,216	48,216
TOTAL OUTDOOR SCHOOL REQUIREMENTS			33,875	17,720	32,162	48,216	48,216	48,216
ELMIRA ELEMENTARY STUDENT BODY								
REQUIREMENTS								
2081113179000000	SUPPLIES AND MATERIALS	410	3,872	6,469	19,709	18,430	18,430	18,430
TOTAL ELEMENTARY EXTRACURRICULAR			3,872	6,469	19,709	18,430	18,430	18,430
TOTAL ELMIRA ELEMENTARY STUDENT BODY REQUIREMENTS			3,872	6,469	19,709	18,430	18,430	18,430
FERN RIDGE MIDDLE SCHOOL STUDENT BODY								
REQUIREMENTS								
2091122182000000	SUPPLIES AND MATERIALS	410	6,486	11,504	51,899	54,627	54,627	54,627
TOTAL MIDDLE SCHOOL EXTRACURRICULAR			6,486	11,504	51,899	54,627	54,627	54,627
TOTAL FRMS STUDENT BODY REQUIREMENTS			6,486	11,504	51,899	54,627	54,627	54,627



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
PEEK GRANT								
REQUIREMENTS								
2101111000000000	SUPPLIES AND MATERIALS	111	100,000	-	-	-	-	-
TOTAL MIDDLE SCHOOL EXTRACURRICULAR			100,000	-	-	-	-	-
TOTAL FRMS STUDENT BODY REQUIREMENTS			100,000	-	-	-	-	-
GENYOUTH GRANT								
REQUIREMENTS								
2111111000000000	NON-CONSUMABLE ITEMS	460	495	-	2,207	2,207	2,207	2,207
TOTAL ELEMENTARY PROGRAMS			495	-	2,207	2,207	2,207	2,207
2113100501000000	NON-CONSUMABLE	460	-	298	-	-	-	-
TOTAL FOOD SERVICE			-	298	-	-	-	-
TOTAL CONT. DONATION PRIV SERVICE REQUIREMENTS			495	298	2,207	2,207	2,207	2,207
ESSER I								
REQUIREMENTS								
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	-	-	-	-	-



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	GRANT INDIRECT CHARGES	690	966	-	-	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			49,274	-	-	-	-	-
2122124000000000	COMPUTER SOFTWARE	470	15,600	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	312	-	-	-	-	-
TOTAL INFORMATION SERVICES			15,912	-	-	-	-	-
2122190000000000	SUPPLIES AND MATERIALS	410	55	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1	-	-	-	-	-
TOTAL SERVICE DIRECTION, SSS			56	-	-	-	-	-
2122210000000000	ADDITIONAL SALARY	130	6,570	-	-	-	-	-
	PERS PENSION	211	567	-	-	-	-	-
	PERS IAP	212	394	-	-	-	-	-
	PERS UAL	213	579	-	-	-	-	-
	OPSRP PENSION	214	437	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	499	-	-	-	-	-
	WORKERS' COMPENSATION	231	19	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	181	-	-	-	-	-
TOTAL IMPROVE INSTRUCTION SERVICES			9,247	-	-	-	-	-
2122229000000000	TEXTBOOKS	420	168	-	-	-	-	-
	COMPUTER SOFTWARE	470	1,631	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	36	-	-	-	-	-
TOTAL OTHER EDUCATIONAL MEDIA			1,835	-	-	-	-	-
2122321000000000	SUPPLIES AND MATERIALS	410	1,764	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	35	-	-	-	-	-
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES			1,799	-	-	-	-	-
2122410000000000	CLASSIFIED SALARIES	112	2,810	-	-	-	-	-
	PERS IAP	212	137	-	-	-	-	-
	PERS UAL	213	248	-	-	-	-	-
	OPSRP PENSION	214	289	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	215	-	-	-	-	-



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	WORKERS' COMPENSATION	231	6	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	588	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	121	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	88	-	-	-	-	-
TOTAL OFFICE OF PRINCIPAL SERVICES			4,501	-	-	-	-	-
2122542000000000	SUPPLIES AND MATERIALS	410	25,739	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	3,065	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	576	-	-	-	-	-
TOTAL CARE & UPKEEP BUILDINGS			29,380	-	-	-	-	-
2122544000000000	SUPPLIES AND MATERIALS	410	9	-	-	-	-	-
TOTAL MAINTENANCE			9	-	-	-	-	-
2122660000000000	CLASSIFIED SALARIES	112	8,268	-	-	-	-	-
	PERS UAL	213	729	-	-	-	-	-
	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	-	-	-	-	-
TOTAL TECHNOLOGY SERVICES			115,224	-	-	-	-	-
TOTAL DISTRICT WIDE			227,237	-	-	-	-	-
2121288128000000	CHARTER SCHOOL PAYMENT	360	17,118	3,958	-	-	-	-
	GRANT INDIRECT CHARGES	690	342	-	-	-	-	-
TOTAL CHARTER SCHOOLS			17,461	3,958	-	-	-	-
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	-	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	275	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	921	-	-	-	-	-
	WORKERS' COMPENSATION	231	33	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	304	-	-	-	-	-
TOTAL ELEMENTARY PROGRAMS			15,524	-	-	-	-	-
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	-	-	-	-	-
TOTAL MIDDLE SCHOOL PROGRAMS			34,063	-	-	-	-	-
2121283182000000	LICENSED SALARIES	111	31,031	-	-	-	-	-
	ADDITIONAL SALARY	130	5,852	-	-	-	-	-
	PERS PENSION	211	6,691	-	-	-	-	-
	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	-	-	-	-	-
TOTAL ALTERNATIVE MIDDLE SCHOOL PROGRAMS			61,781	-	-	-	-	-
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	-	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			1,983	-	-	-	-	-
2121132616000000	RENTALS	324	2,775	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	54	-	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
GRANT INDIRECT CHARGES	690		57	-	-	-	-	-
TOTAL HIGH SCHOOL EXTRACURRICUL			2,886	-	-	-	-	-
TOTAL ESSER I GRANT REQUIREMENTS			360,934	3,958	-	-	-	-
ESSER II								
REQUIREMENTS								
2131111000000000	LICENSED SALARIES	111	605	-	-	-	-	-
	CLASSIFIED SALARIES	112	3,648	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	11,939	-	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	166	-	-	-	-	-
	ADDITIONAL SALARY	130	1,731	1,314	-	-	-	-
	PERS PENSION	211	69	-	-	-	-	-
	PERS IAP	212	248	36	-	-	-	-
	PERS UAL	213	1,784	113	-	-	-	-
	OPSRP PENSION	214	2,240	65	-	-	-	-
	SOCIAL SECURITY ADMIN	220	1,453	98	-	-	-	-
	WORKERS' COMPENSATION	231	56	4	-	-	-	-
	LICENSED INSURANCE	241	204	-	-	-	-	-
	DEFERRED COMP ER	242	10	-	-	-	-	-
	CLASSIFIED INSURANCE	245	(141)	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	25,000	-	-	-
	SUPPLIES AND MATERIALS	410	781	1,000	-	-	-	-
	TEXTBOOKS	420	8,625	94,774	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,267	1,806	947	-	-	-
TOTAL ELEMENTARY PROGRAMS			34,686	99,210	25,947	-	-	-
2131121182000000	LICENSED SALARIES	111	790	-	-	-	-	-
	SUBSTITUTES-LICENSED	121	237	-	-	-	-	-
	ADDITIONAL SALARY	130	-	176	-	-	-	-
	PERS PENSION	211	43	-	-	-	-	-
	PERS IAP	212	47	11	-	-	-	-
	PERS UAL	213	91	15	-	-	-	-
	OPSRP PENSION	214	100	19	-	-	-	-
	SOCIAL SECURITY ADMIN	220	79	13	-	-	-	-
	WORKERS' COMPENSATION	231	3	1	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	245	-	-	-	-	-
	DEFERRED COMP ER	242	8	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	42	1,795	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	200	25,000	-	-	-
	TEXTBOOKS	420	-	41,238	-	-	-	-
	GRANT INDIRECT CHARGES	690	64	1,647	947	-	-	-
TOTAL MIDDLE SCHOOL PROGRAMS			1,747	45,115	25,947	-	-	-
2131131616000000	LICENSED SALARIES	111	601	-	-	-	-	-
	CLASSIFIED SALARIES	112	139	-	-	-	-	-
	ADDITIONAL SALARY	130	-	250	-	-	-	-
	PERS PENSION	211	25	7	-	-	-	-
	PERS IAP	212	42	15	-	-	-	-
	PERS UAL	213	65	22	-	-	-	-
	OPSRP PENSION	214	72	22	-	-	-	-
	SOCIAL SECURITY ADMIN	220	55	19	-	-	-	-
	WORKERS' COMPENSATION	231	2	1	-	-	-	-
	LICENSED INSURANCE	241	204	-	-	-	-	-
	DEFERRED COMP ER	242	4	-	-	-	-	-
	CLASSIFIED INSURANCE	245	75	-	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	25,000	-	-	-
	GRANT INDIRECT CHARGES	690	49	13	947	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			1,333	348	25,947	-	-	-
2131132616000000	ADDITIONAL SALARY	130	1,875	100	-	-	-	-
	PERS PENTION	211	-	14	-	-	-	-
	PERS IAP	212	113	6	-	-	-	-
	PERS UAL	213	202	9	-	-	-	-
	OPSRP PENSION	214	238	-	-	-	-	-
	SOCIAL SECURITY ADMIN	220	143	8	-	-	-	-
	WORKERS' COMPENSATION	231	6	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	1,462	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	4,239	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	20,000	-	-	-
	DUES & FEES	640	-	57,800	-	-	-	-
	GRANT INDIRECT CHARGES	690	98	2,412	758	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL HIGH SCHOOL EXTRACURRICUL			2,674	66,050	20,758	-	-	-
2131220428000000	SUPPLIES AND MATERIALS	410	163	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	6	-	-	-	-	-
TOTAL RESTRICTIVE PROGRAMS			169	-	-	-	-	-
2131283000000000	LICENSED SALARIES	111	-	43,219	-	-	-	-
	CLASSIFIED SALARIES	112	-	16,176				
	ADDITIONAL SALARY	130		17,813				
	PERS PENSION	211	501	834	-	-	-	-
	PERS IAP	212	-	4,102	-	-	-	-
	PERS UAL	213	-	6,681	-	-	-	-
	OPSRP PENSION	214	-	6,729	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	5,893	-	-	-	-
	WORKERS' COMPENSATION	231	-	235	-	-	-	-
	LICENSED INSURANCE	241	-	21,650	-	-	-	-
	CLASSIFIED INSURANCE	245	-	3,269				
	NON-CONSUMABLE	460	-	212				
	GRANT INDIRECT CHARGES	690	19	4,806	-	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			520	131,618	-	-	-	-
2131291000000000	SUPPLIES AND MATERIALS	410	29	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1	-	-	-	-	-
TOTAL ENGLISH SECOND LANGUAGE			30	-	-	-	-	-
2132124000000000	COMPUTER SOFTWARE	470	-	9,500				
	GRANT INDIRECT CHARGES	690	-	360				
TOTAL INFORMATION SERVICES			-	9,860				
2132130000000000	SUPPLIES AND MATERIALS	410	114	76	-	-	-	-
	GRANT INDIRECT CHARGES	690	4	3	-	-	-	-
TOTAL HEALTH SERVICES			119	79	-	-	-	-
2132210000000000	COMPUTER SOFTWARE	470	-	25,135	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	953	-	-	-	-
TOTAL IMPROVE INSTRUCTION SERVICES			-	26,088	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
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	-	-	-	-	-
TOTAL EDUCATIONAL MEDIA SERVICES			247	-	-	-	-	-
2132310000000000	NON-CONSUMABLE ITEMS	460	1,099	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	42	-	-	-	-	-
TOTAL BOARD OF EDUCATION			1,140	-	-	-	-	-
2132321000000000	ADMINISTRATORS	113	-	-	-	-	-	-
	ADDITIONAL SALARY	130	5,521	-	-	-	-	-
	PERS PENSION	211	1,001	-	-	-	-	-
	PERS IAP	212	331	-	-	-	-	-
	PERS UAL	213	487	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	422	-	-	-	-	-
	WORKERS' COMPENSATION	231	15	-	-	-	-	-
	FUEL	326	19	-	-	-	-	-
	REIMBURSABLE STUDENT	331	32	-	-	-	-	-
	OTHER NON-INSTR PRO	389	500	2,052	-	-	-	-
	SUPPLIES AND MATERIALS	410	1,474	2,977	1,755	-	-	-
	NON-CONSUMABLE ITEMS	460	1,613	318	-	-	-	-
	GRANT INDIRECT CHARGES	690	399	203	67	-	-	-
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES			11,815	5,550	1,822	-	-	-
2132410000000000	CLASSIFIED SALARIES	112	108	-	-	-	-	-
	ADMINISTRATORS	113	236	-	-	-	-	-
	PERS PENSION	211	43	-	-	-	-	-
	PERS IAP	212	21	-	-	-	-	-
	PERS UAL	213	30	-	-	-	-	-
	OPSRP PENSION	214	14	-	-	-	-	-



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

		2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
		Actual	Actual	Adopted	Proposed	Approved	Adopted
	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	-	25,000	-	-	-
	SUPPLIES AND MATERIALS	410	2,230	232	-	-	-
	NON-CONSUMABLES	460	2,871	212	-	-	-
	GRANT INDIRECT CHARGES	690	217	947	-	-	-
TOTAL OFFICE OF THE PRINCIPAL SERVICES		5,939	460	25,947	-	-	-
2132490000000000	RENTALS	324	704	-	-	-	-
	GRANT INDIRECT CHARGES	690	27	-	-	-	-
TOTAL OTHER SUPPORT		731	-	-	-	-	-
2132520000000000	CLASSIFIED SALARIES	112	-	-	-	-	-
	ADDITIONAL SALARY	130	7,713	281	-	-	-
	PERS PENSION	211	385	39	-	-	-
	PERS IAP	212	463	17	-	-	-
	PERS UAL	213	829	24	-	-	-
	OPSRP PENSION	214	710	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	590	21	-	-	-
	WORKERS' COMPENSATION	231	23	1	-	-	-
	SUPPLIES AND MATERIALS	410	176	-	-	-	-
	NON-CONSUMABLES	460	391	204	-	-	-
	GRANT INDIRECT CHARGES	690	427	22	-	-	-
TOTAL FISCAL SERVICES		11,707	609	-	-	-	-
2132528000000000	UNEMPLOYMENT COMP.	232	-	10,254	25,000	-	-
	GRANT INDIRECT CHARGES	690	-	389	947	-	-
TOTAL RISK MANAGEMENT SERVICES		-	10,643	25,947	-	-	-
2132542000000000	CLASSIFIED SALARIES	112	201	-	-	-	-
	PERS PENSION	211	14	-	-	-	-
	PERS IAP	212	12	-	-	-	-
	PERS UAL	213	18	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	16	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	15	-	-	-	-	-
	WORKERS' COMPENSATION	231	5	-	-	-	-	-
	CLASSIFIED INSURANCE	245	102	-	-	-	-	-
	RENTALS	324	82	-	-	-	-	-
	GARBAGE	328	-	307	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	142,992	100,000	-	-	-
	SUPPLIES AND MATERIALS	410	17,841	24,703	-	-	-	-
	NON-CONSUMABLES	460	49,896	41,461	-	-	-	-
	IMPROVE OTHER THAN	530	158,599	11,205	50,000	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	26,557	-	-	-	-
	GRANT INDIRECT CHARGES	690	8,596	9,370	1,895	-	-	-
TOTAL CARE & UPKEEP BUILDINGS			235,396	256,595	151,895	-	-	-
2132543000000000	RENTALS	324	-	350				
	SUPPLIES & MATERIALS	410	-	1,814				
	DEPRECIABLE EQUIPMENT	540	37,499	37,499	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,421	1,503	-	-	-	-
TOTAL CARE & UPKEEP GROUNDS			38,920	41,166	-	-	-	-
2132544000000000	OTHER GEN PROF TECH	390	-	180				
	GRANT INDIRECT CHARGES	690	-	7				
TOTAL MAITENANCE				187				
2132550000000000	REIMBURSABLE STUDENT	331	4,073	52,269	-	-	-	-
	GRANT INDIRECT CHARGES	690	154	1,981	-	-	-	-
TOTAL STUDENT TRANPORTATION			4,228	54,250	-	-	-	-
2132660000000000	ADDITIONAL SALARY	130	1,603	3,104	-	-	-	-
	PERS PENSION	211	9	-	-	-	-	-
	PERS IAP	212	71	168	-	-	-	-
	PERS UAL	213	172	269	-	-	-	-
	OPSRP PENSION	214	143	302	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	121	236	-	-	-	-
	WORKERS' COMPENSATION	231	5	10	-	-	-	-
	TRAVEL	340	-	450				



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	94	-	-	-	-	-
	NON-CONSUMABLES	460	12,587	52,179	-	-	-	-
	COMPUTER SOFTWARE	470	14,721	68,493	20,000	-	-	-
	COMPUTER HARDWARE	480	52,120	5,024	50,000	-	-	-
	GRANT INDIRECT CHARGES	690	3,094	4,936	2,653	-	-	-
TOTAL TECHNOLOGY SERVICES			84,741	135,171	72,653	-	-	-
2132642000000190	RECUITMENT	134	-	14,000	-	-	-	-
	PERS IAP	212	-	778	-	-	-	-
	PERS UAL	213	-	1,122	-	-	-	-
	OPSRP PENSION	214	-	1,400	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	1,101	-	-	-	-
	WORKERS COMP	231	-	40	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	699	-	-	-	-
TOTAL RECRUITMENT & PLACEMENT			-	19,140	-	-	-	-
2132649000000000	RETENTION PAYMENTS	133	-	102,400	-	-	-	-
	PERS PENSION	211	-	2,620	-	-	-	-
	PERS IAP	212	-	5,652	-	-	-	-
	PERS UAL	213	-	8,829	-	-	-	-
	OPSRP PENSION	214	-	8,244	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	7,627	-	-	-	-
	WORKERS COMPENSATION	231	-	38	-	-	-	-
	SUPPLIES & MATERIALS	410	-	12,858	-	-	-	-
	NON-CONSUMABLE	460	-	6,303	-	-	-	-
	DUES & FEES	640	-	516	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	5,878	-	-	-	-
TOTAL OTHER STAFF SERVICES			-	160,966	-	-	-	-
2133190000000000	FOOD	450	3,871	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	147	-	-	-	-	-
TOTAL OTHER FOOD SERVICES			4,018	-	-	-	-	-
2131288128000000	CHARTER SCHOOL PAYMENT	360	-	75,306	75,305	-	-	-
	GRANT INDIRECT CHARGES	690	-	2,854	2,854	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL CHARTER SCHOOLS			-	78,160	78,159	-	-	-
2132490000000000	RENTALS	324	-	-	25,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	947	-	-	-
TOTAL OTHER SUPPORT			-	-	25,947	-	-	-
2133300000000000	SUPPLIES & MATERIALS	410	-	40	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	30	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	3	-	-	-	-
TOTAL COMMUNITY SERVICES				73	-	-	-	-
TOTAL ESSER II GRANT REQUIREMENTS			440,160	1,141,336	480,969	-	-	-
ESSER III								
REQUIREMENTS								
2141111000000000	OTHER NON-INSTR PROF TECH	389	-	-	200,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	7,580	-	-	-
TOTAL ELEMENTARY PROGRAMS			-	-	207,580	-	-	-
2141111179000000	LICENSED SALARIES	111	-	-	37,857	-	-	-
	SUBSTITUTES-LICENSED	121	-	2,884	726	-	-	-
	ADDITIONAL SALARY	130	-	3,196	-	-	-	-
	PERS PENSION	211	-	421	5,363	-	-	-
	PERS IAP	212	-	61	2,271	-	-	-
	PERS UAL	213	-	526	3,376	-	-	-
	OPSRP PENSION	214	-	94	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	465	2,952	-	-	-
	WORKERS' COMPENSATION	231	-	20	183	-	-	-
	LICENSED INSURANCE	241	-	-	10,650	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	102	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	6,670	10,000	10,000	10,000
	TEXTBOOKS	420	-	-	-	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	291	2,659	1,327	1,327	1,327
TOTAL ELMIRA ELEMENTARY				7,957	72,809	36,327	36,327	36,327
2141111346000000	LICENSED SALARIES	111	-	-	37,857			



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUBSTITUTES-LICENSED	121	-	3,178	726	-	-	-
	ADDITIONAL SALARY	130	-	9,122	-	-	-	-
	PERS PENSION	211	-	442	5,363	-	-	-
	PERS IAP	212	-	345	2,271	-	-	-
	PERS UAL	213	-	1,061	3,376	-	-	-
	OPSRP PENSION	214	-	620	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	918	2,952	-	-	-
	WORKERS' COMPENSATION	231	-	39	183	-	-	-
	LICENSED INSURANCE	241	-	-	10,650	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	102	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	6,670	10,000	10,000	10,000
	TEXTBOOKS	420	-	-	-	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	596	2,659	1,327	1,327	1,327
TOTAL VENETA ELEMENTARY			-	16,319	72,809	36,327	36,327	36,327
2141121182000000	SUBSTITUTES-LICENSED	121	-	12,482	-	-	-	-
	ADDITIONAL SALARY	130	-	729	-	-	-	-
	PERS PENSION	211	-	1,740	-	-	-	-
	PERS IAP	212	-	43	-	-	-	-
	PERS UAL	213	-	1,142	-	-	-	-
	OPSRP PENSION	214	-	74	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	1,010	-	-	-	-
	WORKERS COMP	231	-	40	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	206,670	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	10,000	10,000	10,000
	TEXTBOOKS	420	-	-	-	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	654	7,833	1,327	1,327	1,327
TOTAL MIDDLE SCHOOL PROGRAMS			-	17,914	214,503	36,327	36,327	36,327
2141131616000000	SUBSTITUTES-LICENSED	121	-	1,807	-	-	-	-
	ADDITIONAL SALARY	130	-	4,556	-	-	-	-
	PERS PENSION	211	-	388	-	-	-	-
	PERS IAP	212	-	270	-	-	-	-
	PERS UAL	213	-	546	-	-	-	-
	OPSRP PENSION	214	-	379	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	477	-	-	-	-



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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	WORKERS COMP	231	-	20	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	206,667	-	-
	SUPPLIES AND MATERIALS	410	-	-	10,000	10,000	10,000
	TEXTBOOKS	420	-	-	25,000	25,000	25,000
	GRANT INDIRECT CHARGES	690	-	320	1,327	1,327	1,327
	TOTAL HIGH SCHOOL PROGRAMS	-	-	8,762	214,499	36,327	36,327
214127000000000000	LICENSED SALARIES	111	-	-	37,857	77,038	77,038
	SUBSTITUTES-LICENSED	121	-	2,884	726	-	-
	ADDITIONAL SALARY	130	-	3,196	-	-	-
	PERS PENSION	211	-	421	5,363	10,300	10,300
	PERS IAP	212	-	61	2,271	4,622	4,622
	PERS UAL	213	-	526	3,376	7,010	7,010
	OPSRP PENSION	214	-	94	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	465	2,952	5,893	5,893
	WORKERS' COMPENSATION	231	-	20	183	365	365
	LICENSED INSURANCE	241	-	-	10,650	22,200	22,200
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	102	308	308
	SUPPLIES AND MATERIALS	410	-	-	6,670	-	-
	GRANT INDIRECT CHARGES	690	-	291	2,659	4,841	4,841
	TOTAL EDUCATIONALLY DISADVANTAGED	-	-	7,957	72,809	132,577	132,577
214128300000000000	LICENSED SALARIES	111	-	59,006	-	-	-
	OPTIONS SUBSTITUTES-LICENSE	121	-	881	-	-	-
	OPTIONS ADD SALARY	130	-	2,036	-	-	-
	OPTIONS PERS PENSION	211	-	123	-	-	-
	PERS IAP	212	-	3,612	-	-	-
	PERS UAL	213	-	5,351	-	-	-
	OPSRP PENSION	214	-	6,496	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	4,691	-	-	-
	WORKERS' COMPENSATION	231	-	179	-	-	-
	LICENSED INSURANCE	241	-	20,100	-	-	-
	GRANT INDIRECT CHARGES	690	-	3,884	-	-	-
	TOTAL ELEMENTARY ALTERNATIVE PROGRAM	-	-	106,359	-	-	-
2141283179000000	LICENSED SALARIES	111	-	-	22,502	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	-	-	1,350	-	-	-
	PERS UAL	213	-	-	1,969	-	-	-
	OPSRP PENSION	214	-	-	2,428	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	1,721	-	-	-
	WORKERS' COMPENSATION	231	-	-	109	-	-	-
	LICENSED INSURANCE	241	-	-	10,650	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	61	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	1,546	-	-	-
TOTAL ELMIRA ELEMENTARY ALTERNATIVE PROGRAM			-	-	42,336	-	-	-
2141283346000000	LICENSED SALARIES	111	-	-	22,502	-	-	-
	PERS IAP	212	-	-	1,350	-	-	-
	PERS UAL	213	-	-	1,969	-	-	-
	OPSRP PENSION	214	-	-	2,428	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	-	1,721	-	-	-
	WORKERS' COMPENSATION	231	-	-	109	-	-	-
	LICENSED INSURANCE	241	-	-	10,650	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	61	-	-	-
	GRANT INDIRECT CHARGES	690	-	-	1,546	-	-	-
TOTAL VENETA ELEMENTARY ALTERNATIVE PROGRAM			-	-	42,336	-	-	-
2141288000000000	OTHER TRANSFERS	790	-	-	-	175,789	175,789	175,789
	GRANT INDIRECT CHARGES	690	-	-	-	6,662	6,662	6,662
TOTAL CHARTER SCHOOLS			-	-	-	182,451	182,451	182,451
2141410000000000	LICENSED SALARIES	111	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	5,200	-	-	-	-
	PERS IAP	212	-	140	-	-	-	-
	PERS UAL	213	-	450	-	-	-	-
	OPSRP PENSION	214	-	252	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	398	-	-	-	-
	WORKERS' COMPENSATION	231	-	16	-	-	-	-
	INTSTRUCTION SERVICES	311	-	15,088	-	-	-	-
	NON-CONSUMABLE ITEMS	460	-	16	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	817	-	-	-	-
TOTAL INTERMEDIATE SUMMER PROGRAM			-	22,377	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2141410000000000	LICENSED SALARIES	111	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	1,134	-	-	-	-
	PERS IAP	212	-	68	-	-	-	-
	PERS UAL	213	-	98	-	-	-	-
	OPSRP PENSION	214	-	122	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	87	-	-	-	-
	WORKERS' COMPENSATION	231	-	3	-	-	-	-
	POSTAGE	353	-	19	-	-	-	-
	SUPPLIES & MATERIALS	410	-	818	-	103,751	103,751	103,751
	NON-CONSUMABLE	460	-	100	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	93	-	4,087	4,087	4,087
TOTAL MIDDLE/JUNIOR HIGH SUMMER PROGRAM			-	2,543	-	107,838	107,838	107,838
2141420000000000	LICENSED SALARIES	111	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	1,134	-	50,000	50,000	50,000
	PERS PENSION	211	-	-	-	6,685	6,685	6,685
	PERS IAP	212	-	68	-	3,000	3,000	3,000
	PERS UAL	213	-	98	-	4,550	4,550	4,550
	OPSRP PENSION	214	-	122	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	87	-	3,825	3,825	3,825
	WORKERS' COMPENSATION	231	-	3	-	225	225	225
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	200	200	200
	POSTAGE	353	-	19	-	-	-	-
	SUPPLIES & MATERIALS	410	-	818	-	-	-	-
	NON-CONSUMABLE	460	-	100	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	93	-	2,596	2,596	2,596
TOTAL MIDDLE/JUNIOR HIGH SUMMER PROGRAM			-	2,543	-	71,081	71,081	71,081
2141430000000000	LICENSED SALARIES	111	-	-	-	50,000	50,000	50,000
	PERS PENSION	211	-	-	-	6,685	6,685	6,685
	PERS IAP	212	-	-	-	3,000	3,000	3,000
	PERS UAL	213	-	-	-	4,550	4,550	4,550
	SOCIAL SECURITY ADMINISTR	220	-	-	-	3,825	3,825	3,825
	WORKERS' COMPENSATION	231	-	-	-	225	225	225
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	200	200	200



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	COMPUTER SOFTWARE	470	-	20,683	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	784	-	2,596	2,596	2,596
TOTAL HIGH SCHOOL SUMMER PROGRAM			-	21,467	-	71,081	71,081	71,081
2141490000000000	PROPERTY SERVICES	320	-	5,682	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	215	-	-	-	-
TOTAL OTHER SUMMER PROGRAMS			-	5,897	-	-	-	-
2142120000000000	SUPPLIES AND MATERIALS	410	-	300	-	5,000	5,000	5,000
	GRANT INDIRECT CHARGES	690	-	11	-	190	190	190
TOTAL GUIDANCE SERVICES			-	311	-	5,190	5,190	5,190
2142130000000000	SUPPLIES AND MATERIALS	410	-	-	-	15,000	15,000	15,000
	GRANT INDIRECT CHARGES	690	-	-	-	569	569	569
TOTAL HEALTH SERVICES			-	-	-	15,569	15,569	15,569
2142190000000000	ADMINISTRATORS	113	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	3,479	-	-	-	-
	PERS PENSION	211	-	484	-	-	-	-
	PERS IAP	212	-	209	-	-	-	-
	PERS UAL	213	-	301	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	267	-	-	-	-
	WORKERS' COMPENSATION	231	-	10	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	180	-	-	-	-
TOTAL SERVICE DIRECTION			-	4,929	-	-	-	-
2142210000000000	SUPPLIES & MATERIALS	410	-	59		5,000	5,000	5,000
	COMPUTER SOFTWARE	470	-	19,269	4,299	-	-	-
	GRANT INDIRECT CHARGES	690	-	733	163	190	190	190
TOTAL SUPPORT SERVICES			-	20,061	4,462	5,190	5,190	5,190
2142240000000000	INST PROGRAM IMP SERVICES	312	-	-	64,269	16,000	16,000	16,000
	TRAVEL	340	-	251	-	-	-	-
	SUPPLIES & MATERIALS	410	-	617	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	33	2,435	606	606	606
Subtotal: District			-	901	66,704	16,606	16,606	16,606



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2142240179000000	SUBSTITUTES-LICENSED	121	-	2,742	-	-	-	-
	ADDITIONAL SALARY	130	-	1,373	-	-	-	-
	PERS PENSION	211	-	384	-	-	-	-
	PERS IAP	212	-	64	-	-	-	-
	PERS UAL	213	-	356	-	-	-	-
	OPSRP PENSION	214	-	82	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	313	-	-	-	-
	WORKERS' COMPENSATION	231	-	12	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	202	-	-	-	-
Subtotal: Elmira Elementary			-	5,530	-	-	-	-
2142240182000000	SUBSTITUTES-LICENSED	121	-	1,371	-	-	-	-
	PERS PENSION	211	-	82	-	-	-	-
	PERS UAL	213	-	119	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	105	-	-	-	-
	WORKERS' COMPENSATION	231	-	4	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	64	-	-	-	-
Subtotal: Fern Ridge Middle School			-	1,744	-	-	-	-
2142240346000000	SUBSTITUTES-LICENSED	121	-	2,546	-	-	-	-
	ADDITIONAL SALARY	130	-	1,221	-	-	-	-
	PERS PENSION	211	-	384	-	-	-	-
	PERS IAP	212	-	73	-	-	-	-
	PERS UAL	213	-	326	-	-	-	-
	OPSRP PENSION	214	-	108	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	286	-	-	-	-
	WORKERS' COMPENSATION	231	-	11	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	188	-	-	-	-
Subtotal: Veneta Elementary			-	5,144	-	-	-	-
2142240616000000	SUBSTITUTES-LICENSED	121	-	2,155	-	-	-	-
	PERS PENSION	211	-	218	-	-	-	-
	PERS UAL	213	-	186	-	-	-	-
	OPSRP PENSION	214	-	165	-	-	-	-
	WORKERS' COMPENSATION	231	-	7	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	GRANT INDIRECT CHARGES	690	-	103	-	-	-	-
Subtotal: Elmira High School			-	2,834	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			-	16,152	66,704	16,606	16,606	16,606
2142321000000000	ADMINISTRATORS	113	-	82,932	56,921	57,917	57,917	57,917
	PERS PENSION	211	-	865	-	-	-	-
	PERS IAP	212	-	4,976	3,415	3,475	3,475	3,475
	PERS UAL	213	-	7,174	4,981	5,270	5,270	5,270
	OPSRP PENSION	214	-	8,277	6,142	6,099	6,099	6,099
	SOCIAL SECURITY ADMINISTR	220	-	6,350	4,354	4,431	4,431	4,431
	WORKERS' COMPENSATION	231	-	229	266	270	270	270
	LICENSED INSURANCE	241	-	7,060	-	-	-	-
	DEFERRED COMP ER	242	-	2,400	2,400	2,400	2,400	2,400
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	152	232	232	232
	ADMIN INSURANCE	249	-	9,849	12,536	12,536	12,536	12,536
	OTHER NON-INSTRU PROF	389	-	17,079	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	2,809	15,000	-	-	-
	NON-CONSUMABLE ITEMS	460	-	-	5,000	-	-	-
	SOFTWARE	470	-	-	18,885	8,925	8,925	8,925
	GRANT INDIRECT CHARGES	690	-	5,685	4,929	3,849	3,849	3,849
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES			-	155,683	134,981	105,404	105,404	105,404
2142410000000000	OTHER NON-INSTR PROF TECH	389	-	-	2,037,871	150,000	150,000	150,000
	SUPPLIES & MATERIALS	410	-	-	20,000	150,000	150,000	150,000
	DUES & FEES	640	-	-	20,000	4,108	4,108	4,108
	GRANT INDIRECT CHARGES	690	-	-	1,516	1,137	1,137	1,137
Subtotal: District Wide			-	-	2,079,387	305,245	305,245	305,245
2142410179000000	ADDITIONAL SALARY	130	-	2,226	-	-	-	-
	PERS IAP	212	-	134	-	-	-	-
	PERS UAL	213	-	193	-	-	-	-
	OPSRP PENSION	214	-	240	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	170	-	-	-	-
	WORKERS COMPENSATION	231	-	6	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	113	-	-	-	-



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
Subtotal: Elmira Elementary			-	3,082	-	-	-	-
2142410182000000	ADDITIONAL SALARY	130	-	1,587	-	-	-	-
	PERS IAP	212	-	95	-	-	-	-
	PERS PENSION	211	-	221	-	-	-	-
	PERS UAL	213	-	137	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	121	-	-	-	-
	WORKERS COMPENSATION	231	-	4	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	82	-	-	-	-
Subtotal: Fern Ridge Middle School			-	2,248	-	-	-	-
2142410346000000	ADDITIONAL SALARY	130	-	2,175	-	-	-	-
	PERS IAP	212	-	131	-	-	-	-
	PERS PENSION	211	-	302	-	-	-	-
	PERS UAL	213	-	188	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	167	-	-	-	-
	WORKERS COMPENSATION	231	-	6	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	113	-	-	-	-
Subtotal: Veneta Elementary School			-	3,081	-	-	-	-
2142410616000000	ADDITIONAL SALARY	130	-	4,788	-	-	-	-
	PERS IAP	212	-	287	-	-	-	-
	PERS UAL	213	-	414	-	-	-	-
	OPSRP PENSION	214	-	517	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	366	-	-	-	-
	WORKERS COMPENSATION	231	-	15	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	242	-	-	-	-
Subtotal: Elmira High School			-	6,629	-	-	-	-
TOTAL OFFICE OF THE PRINCIPAL			-	15,041	2,079,387	305,245	305,245	305,245
2142520000000000	CLASSIFIED SALARIES	112	-	24,410	25,302	-	-	-
	ADDITIONAL SALARY	130	-	3,021	-	-	-	-
	PERS PENSION	211	-	213	-	-	-	-
	PERS IAP	212	-	1,566	1,441	-	-	-
	PERS UAL	213	-	2,373	2,214	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	OPSRP PENSION	214	-	2,651	2,591	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	2,099	1,936	-	-	-
	WORKERS' COMPENSATION	231	-	83	123	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	67	-	-	-
	CLASSIFIED INSURANCE	245	-	1,674	18,198	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,444	1,963	-	-	-
TOTAL FISCAL SERVICES			-	39,534	53,835	-	-	-
2142542000000000	CLASSIFIED SALARIES	112	-	-	-	-	-	-
	ADDITIONAL SALARY	130	-	1,576	-	-	-	-
	PERS IAP	212	-	93	-	-	-	-
	PERS UAL	213	-	135	-	-	-	-
	OPSRP PENSION	214	-	168	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	119	-	-	-	-
	WORKERS' COMPENSATION	231	-	20	-	-	-	-
	OTHER NON-INSTRU PROF	389	-	-	-	760,000	760,000	760,000
	SUPPLIES AND MATERIALS	410	-	-	-	3,521	3,521	3,521
	NON-CONSUMABLE ITEMS	460	-	-	-	42,400	42,400	42,400
	GRANT INDIRECT CHARGES	690	-	80	-	20,690	20,690	20,690
TOTAL CARE & UPKEEP BUILDINGS			-	2,191	-	826,611	826,611	826,611
2142550000000000	FUEL	326	-	1,237	-	-	-	-
	REIMBURSABLE STUDENT	331	-	30,228	80,000	30,000	30,000	30,000
	GRANT INDIRECT CHARGES	690	-	1,193	3,032	1,137	1,137	1,137
Subtotal Regular Ed Transportation			-	32,658	83,032	31,137	31,137	31,137
2142550428320000	FUEL	326	-	156	-	-	-	-
	REIMBURSABLE STUDENT	331	-	2,612	-	3,000	3,000	3,000
	GRANT INDIRECT CHARGES	690	-	105	-	114	114	114
Subtotal Special Education Transportation			-	2,873	-	3,114	3,114	3,114
TOTAL TRANSPORTATION			-	35,531	83,032	34,251	34,251	34,251
2142649000000000	ADDITIONAL SALARY	130	-	-	75,000	-	-	-
	SUPPLIES & MATERIALS	410	-	-	-	10,000	10,000	10,000
	GRANT INDIRECT CHARGES	690	-	-	2,843	379	379	379



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
TOTAL OTHER STAFF SERVICES			-	-	77,843	10,379	10,379	10,379
2142660000000000	ADDITIONAL SALARY	130	-	262	-	-	-	-
	PERS IAP	212	-	16	-	-	-	-
	PERS UAL	213	-	23	-	-	-	-
	OPSRP PENSION	214	-	28	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	20	-	-	-	-
	WORKERS COMP	231	-	1	-	-	-	-
	OTHER NON-INSTRU PROF	389	-	-	-	100,000	100,000	100,000
	DUES & FEES	640	-	-	2,500	-	-	-
	GRANT INDIRECT CHARGES	690	-	13	95	3,790	3,790	3,790
TOTAL TECHNOLOGY SERVICES			-	363	2,595	103,790	103,790	103,790
TOTAL ESSER III REQUIREMENTS			-	499,392	3,369,711	2,138,569	2,138,569	2,138,569
FEMA								
REQUIREMENTS								
2162542000000000	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
TOTAL CARE & UPKEEP BUILDINGS			-	-	-	-	-	-
TOTAL FEMA REQUIREMENTS			-	-	-	-	-	-
PATHWAYS								
REQUIREMENTS								
2171410000000000	ADDITIONAL SALARY	130	-	4,138	-	-	-	-
	PERS IAP	212	-	92	-	-	-	-
	PERS UAL	213	-	358	-	-	-	-
	OPSRP PENSION	214	-	166	-	-	-	-
	SOCIAL SECURITY ADMIN	220	-	317	-	-	-	-
	WORKERS COMP	231	-	13	-	-	-	-
	GRANT INDIRECT	690	-	102	-	-	-	-
TOTAL MIDDLE/JUNIOR HIGH SUMMER PROGRAM								



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
TOTAL PATHWAYS REQUIRMENTS				5,184				
TAP GRANT								
REQUIREMENTS								
2412542700000000	OTHER NON-INSTR PROF TECH	389	45,000		-	-	-	-
TOTAL CARE & UPKEEP BUILDINGS			45,000		-	-	-	-
TOTAL TAP GRANT			45,000	-				
IDEA								
REQUIREMENTS								
2451220428320000	LICENSED SALARIES	111	70,144	71,898	73,336	74,619	74,619	74,619
	CLASSIFIED SALARIES	121	-	686	-	-	-	-
	PERS PENSION	211	12,724	10,076	10,194	9,977	9,977	9,977
	PERS IAP	212	4,209	4,320	4,400	4,477	4,477	4,477
	PERS UAL	213	6,525	6,278	6,417	6,790	6,790	6,790
	OPSRP PENSION	214	-	10	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	5,379	5,551	5,610	5,708	5,708	5,708
	WORKERS' COMPENSATION	231	198	204	347	353	353	353
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	196	298	298	298
	GRANT INDIRECT CHARGES	690	2,374	4,549	4,650	4,750	4,750	4,750
TOTAL RESTRICTIVE PROGRAMS FOR STUDENTS WITH			121,052	124,571	127,350	130,072	130,072	130,072
2451250428320000	LICENSED SALARIES	111	61,193	62,723	63,977	65,097	65,097	65,097
	CLASSIFIED SALARIES	112	52,222	56,116	59,935	62,978	62,978	62,978
	SUBSTITUTES-LICENSED	121	-	294	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	-	2,930	-	-	-	-
	PERS PENSION	211	11,100	8,759	8,893	8,703	8,703	8,703
	PERS IAP	212	6,711	7,027	7,273	7,521	7,521	7,521
	PERS UAL	213	10,383	10,560	10,842	11,655	11,655	11,655
	OPSRP PENSION	214	6,428	5,918	6,175	6,345	6,345	6,345
	SOCIAL SECURITY ADMINISTR	220	8,236	8,578	9,479	9,798	9,798	9,798
	WORKERS' COMPENSATION	231	346	368	602	620	620	620
	LICENSED INSURANCE	241	18,600	20,100	21,300	22,200	22,200	22,200



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

		2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	DEFERRED COMP ER 242	900	900	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS. 243	-	-	330	512	512	512
	CLASSIFIED INSURANCE 245	47,794	51,678	54,594	55,404	55,404	55,404
	SUPPLIES AND MATERIALS 410	-	225	-	-	-	-
	GRANT INDIRECT CHARGES 690	4,478	8,951	9,258	9,541	9,541	9,541
TOTAL LESS RESTRICTIVE PROGRAMS FOR STUDENTS V		228,392	245,127	253,558	261,274	261,274	261,274
TOTAL IDEA REQUIREMENTS		349,444	369,698	380,908	391,345	391,345	391,345
SIA							
REQUIREMENTS							
2511111000000000	ELEMENTARY INSTRUCTION 311	-	3,728	-	-	-	-
	ELEMENTARY FUEL 326	-	3	-	-	-	-
	ELEMENTAARY REIMBURSABLE 331	-	17	-	-	-	-
	ELEMENTARY COMP SOFTWARE 470	-	2,650	-	-	-	-
	GRANT INDIRECT CHARGES 690	-	320	-	-	-	-
Subtotal - Elementary		-	6,718	-	-	-	-
2511111179000000	LICENSED SALARIES 111	-	70,757	-	-	-	-
	PERS IAP 212	-	4,245	-	-	-	-
	PERS UAL 213	-	6,120	-	-	-	-
	OPSRP PENSION 214	-	7,635	-	-	-	-
	SOCIAL SECURITY ADMINISTR 220	-	5,324	-	-	-	-
	WORKERS' COMPENSATION 231	-	199	-	-	-	-
	LICENSED INSURANCE 241	-	20,100	-	-	-	-
	DEFERRED COMP ER 242	-	900	-	-	-	-
	SUPPLIES & MATERIAL 410	-	-	-	10,107	10,107	10,107
	GRANT INDIRECT CHARGES 690	-	5,764	-	505	505	505
Subtotal - Elmira Elementary		-	121,045	-	10,612	10,612	10,612
25111111346000000	LICENSED SALARIES 111	-	70,757	72,172	74,913	74,913	74,913
	SUBSTITUTES-LICENSED 121	-	-	1,453	-	-	-
	PERS PENSION 211	-	9,835	10,234	10,016	10,016	10,016
	PERS IAP 212	-	4,245	4,330	4,406	4,406	4,406
	PERS UAL 213	-	6,120	6,442	6,817	6,817	6,817
	SOCIAL SECURITY ADMINISTR 220	-	5,413	5,632	5,731	5,731	5,731



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	WORKERS' COMPENSATION	231	-	200	348	354	354	354
	LICENSED INSURANCE	241	-	20,100	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	198	300	300	300
	SUPPLIES & MATERIAL	410	-	-	-	10,107	10,107	10,107
	GRANT INDIRECT CHARGES	690	-	5,834	6,150	6,787	6,787	6,787
Subtotal - Veneta Elementary			-	122,504	129,159	142,531	142,531	142,531
2511113179000001	ADDITIONAL SALARY	130	-	1,795	-	-	-	-
	PERS IAP	212	-	105	-	-	-	-
	PERS UAL	213	-	154	-	-	-	-
	OPSRP PENSION	214	-	192	-	-	-	-
	SOCIAL SECURITY ADMINISIST	220	-	136	-	-	-	-
	WORKERS COMP	231	-	5	-	-	-	-
	SUPPLIES & MATERIAL	410	-	642	-	-	-	-
	NON CONSUMABLE ITEMS	460	-	25	-	7,000	7,000	7,000
	GRANT INDIRECT CHARGES	690	-	153	-	350	350	350
Subtotal - Elmira Elementary			-	3,206	-	7,350	7,350	7,350
2511113346000001	ADDITIONAL SALARY	130	-	1,772	-	-	-	-
	PERS PENSION	211	-	85	-	-	-	-
	PERS IAP	212	-	106	-	-	-	-
	PERS UAL	213	-	153	-	-	-	-
	OPSRP PENSION	214	-	125	-	-	-	-
	SOCIAL SECURITY ADMINISIST	220	-	134	-	-	-	-
	WORKERS COMP	231	-	5	-	-	-	-
	SUPPLIES & MATERIAL	410	-	1,132	-	7,000	7,000	7,000
	NON CONSUMABLE ITEMS	460	-	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	176	-	350	350	350
Subtotal - Veneta Elementary			-	3,689	-	7,350	7,350	7,350
TOTAL ELEMENTARY PROGRAMS				257,163	129,159	167,844	167,844	167,844
2511121182000000	LICENSED SALARIES	111	-	59,938	62,411	65,853	65,853	65,853
	CLASSIFIED SALARIES	112	-	7,296	22,240	22,634	22,634	22,634
	SUBSTITUTES-LICENSED	121	-	196	1,453	1,478	1,478	1,478



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

		2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
		Actual	Actual	Adopted	Proposed	Approved	Adopted
SUBSTITUTES-CLASSIFIED	122	-	-	726	726	726	726
PERS PENSION	211	-	27	202	198	198	198
PERS IAP	212	-	3,706	5,020	5,283	5,283	5,283
PERS UAL	213	-	5,840	7,598	8,253	8,253	8,253
OPSRP PENSION	214	-	6,664	9,106	9,349	9,349	9,349
SOCIAL SECURITY ADMINISTR	220	-	5,160	6,642	6,938	6,938	6,938
WORKERS' COMPENSATION	231	-	198	419	439	439	439
LICENSED INSURANCE	241	-	21,650	21,300	22,200	22,200	22,200
DEFERRED COMP ER	242	-	-	900	900	900	900
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	231	363	363	363
CLASSIFIED INSURANCE	245	-	1,436	20,220	20,520	20,520	20,520
INSTRUCTION SERVICES	311	-	1,398	-	-	-	-
SUPPLIES & MATERIAL	410	-	80	-	10,107	10,107	10,107
NON CONSUMABLE	460	-	38,156	-	-	-	-
GRANT INDIRECT CHARGES	690	-	7,587	7,923	8,762	8,762	8,762
TOTAL MIDDLE SCHOOL PROGRAMS		-	159,332	166,391	184,003	184,003	184,003
2511122182000001 ADDITIONAL SALARY	130	-	1,672	-	-	-	-
PERS IAP	212	-	100	-	-	-	-
PERS UAL	213	-	144	-	-	-	-
OPSRP PENSION	214	-	180	-	-	-	-
SOCIAL SECURITY ADMIN	220	-	126	-	-	-	-
WORKERS COMP	231	-	5	-	-	-	-
SUPPLIES & MATERIAL	410	-	535	-	7,000	7,000	7,000
NON CONSUMABLE ITEMS	460	-	80	-	-	-	-
GANT INDIRECT CHARGES	690	-	142	-	265	265	265
TOTAL MIDDLE SCHOOL EXTRA			2,985	-	7,265	7,265	7,265
2511131616000000 LICENSED SALARIES	111	-	26,152	27,661	30,269	30,269	30,269
CLASSIFIED SALARIES	112	5,799	-	8,593	8,777	8,777	8,777
SUBSTITUTES-LICENSED	121	-	-	1,453	1,478	1,478	1,478
PERS PENSION	211	-	-	202	198	198	198
PERS IAP	212	104	1,569	2,379	2,343	2,343	2,343
PERS UAL	213	545	2,262	3,267	3,688	3,688	3,688
OPSRP PENSION	214	221	2,822	3,872	4,112	4,112	4,112
SOCIAL SECURITY ADMINISTR	220	444	2,001	2,856	3,100	3,100	3,100



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

		2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
		Actual	Actual	Adopted	Proposed	Approved	Adopted
WORKERS' COMPENSATION	231	20	76	183	196	196	196
LICENSED INSURANCE	241	-	10,038	10,650	11,100	11,100	11,100
DEFERRED COMP ER	242	-	-	450	450	450	450
PAID FAMILY MEDIAL LEAVE INS.	243	-	-	102	162	162	162
INSTRUCTION SERVICES	311	-	2,288	-	-	-	-
SUPPLIES & MATERIAL	410	-	9,544	-	10,107	10,107	10,107
NON CONSUMABLE ITEMS	460	-	38,378	-	-	-	-
GRANT INDIRECT CHARGES	690	357	4,756	3,083	3,799	3,799	3,799
TOTAL HIGH SCHOOL PROGRAMS		7,490	99,886	64,751	79,779	79,779	79,779
2511132616000000	ADDITIONAL SALARY	130	-	2,559	-	-	-
	PERS IAP	212	-	154	-	-	-
	PERS UAL	213	-	221	-	-	-
	OPSRP PENSION	214	-	276	-	-	-
	SOCIAL SECURITY ADMIN	220	-	196	-	-	-
	WORKERS COMP	231	-	7	-	-	-
	PRINTING AND BINDING	355	-	104	-	-	-
	SUPPLIES & MATERIAL	410	-	1,159	-	7,000	7,000
	NON CONSUMABLE	460	-	8,708	-	-	-
	DUES & FEES	640	24,725	45,000	54,000	54,000	54,000
	GRANT INDIRECT CHARGES	690	1,236	2,700	3,050	3,050	3,050
TOTAL HIGH SCHOOL EXTRACURRICULAR PROGRAMS		25,961	61,302	56,700	64,050	64,050	64,050
2511283000000000	CLASSIFIED SALARIES	112	-	-	21,013	21,013	21,013
	SUBSTITUTES - CLASSIFIED	122	-	-	329	329	329
	PERS PENSION	211	-	-	44	44	44
	PERS IAP	212	-	-	1,229	1,229	1,229
	PERS UAL	213	-	-	1,942	1,942	1,942
	OPSRP PENSION	214	-	-	2,157	2,157	2,157
	SOCIAL SECURITY ADMINISTR	220	-	-	1,633	1,633	1,633
	WORKERS' COMPENSATION	231	-	-	108	108	108
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	85	85	85
	CLASSIFIED INSURANCE	245	-	-	20,520	20,520	20,520
	GRANT INDIRECT CHARGES	690	-	-	2,453	2,453	2,453
Subtotal -District Wide		-	-	-	51,513	51,513	51,513



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2511283182000000	CLASSIFIED SALARIES	112	-	7,246	8,710	-	-	-
	SUBSTITUTES - CLASSIFIED	122	-	-	157	-	-	-
	PERS PENSION	211	-	-	22	-	-	-
	PERS IAP	212	-	436	752	-	-	-
	PERS UAL	213	-	631	765	-	-	-
	OPSRP PENSION	214	-	784	927	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	558	669	-	-	-
	WORKERS' COMPENSATION	231	-	24	46	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	24	-	-	-
	CLASSIFIED INSURANCE	245	-	7,177	9,099	-	-	-
	GRANT INDIRECT CHARGES	690	-	843	1,058	-	-	-
Subtotal - Middle School			-	17,698	22,229	-	-	-
2511283616000000	CLASSIFIED SALARIES	112	18,835	10,529	8,710	-	-	-
	SUBSTITUTES - CLASSIFIED	122	-	-	157	-	-	-
	PERS PENSION	211	-	-	22	-	-	-
	PERS IAP	212	1,120	633	752	-	-	-
	PERS UAL	213	1,755	915	765	-	-	-
	OPSRP PENSION	214	2,369	1,138	927	-	-	-
	SOCIAL SECURITY ADMINISTR	220	1,444	809	669	-	-	-
	WORKERS' COMPENSATION	231	65	35	46	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	24	-	-	-
	CLASSIFIED INSURANCE	245	17,700	10,368	9,099	-	-	-
	GRANT INDIRECT CHARGES	690	2,164	1,221	1,058	-	-	-
Subtotal - High School			45,452	25,647	22,229	-	-	-
TOTAL DISTRICT ALTERNATIVE PROGRAMS			45,452	43,344	44,458	51,513	51,513	51,513
2512120179000000	LICENSED SALARIES	111	-	21,385	22,502	23,744	23,744	23,744
	SUBSTITUTES-LICENSED	121	-	-	726	1,478	1,478	1,478
	PERS PENSION	211	-	-	101	198	198	198
	PERS IAP	212	-	1,283	1,350	1,425	1,425	1,425
	PERS UAL	213	-	1,850	2,032	2,295	2,295	2,295
	OPSRP PENSION	214	-	2,307	2,428	2,500	2,500	2,500
	SOCIAL SECURITY ADMINISTR	220	-	1,636	1,777	1,929	1,929	1,929
	WORKERS' COMPENSATION	231	-	64	114	123	123	123



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	LICENSED INSURANCE	241	-	10,825	10,650	11,100	11,100	11,100
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	62	101	101	101
	NON CONSUMABLE ITEMS	460	-	1,151	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	2,025	2,109	2,267	2,267	2,267
Subtotal - Elmira Elementary			-	42,527	44,301	47,610	47,610	47,610
2512120346000000	LICENSED SALARIES	111	-	21,385	22,502	23,744	23,744	23,744
	SUBSTITUTES-LICENSED	121	-	-	726	1,478	1,478	1,478
	PERS PENSION	211	-	-	101	198	198	198
	PERS IAP	212	-	1,283	1,350	1,425	1,425	1,425
	PERS UAL	213	-	1,850	2,032	2,295	2,295	2,295
	OPSRP PENSION	214	-	2,308	2,428	2,500	2,500	2,500
	SOCIAL SECURITY ADMINISTR	220	-	1,636	1,777	1,929	1,929	1,929
	WORKERS' COMPENSATION	231	-	64	114	123	123	123
	LICENSED INSURANCE	241	-	10,825	10,650	11,100	11,100	11,100
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	62	101	101	101
	SUPPLIES AND MATERIAL	410	-	1,012	-	-	-	-
	NON CONSUMABLE ITEMS	460	-	742	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	2,055	2,109	2,267	2,267	2,267
Subtotal - Veneta Elementary			-	43,160	44,301	47,610	47,610	47,610
2512120616000000	LICENSED SALARIES	111	-	35,751	36,086	36,718	36,718	36,718
	SUBSTITUTES-LICENSED	121	-	-	1,453	1,478	1,478	1,478
	PERS PENSION	211	-	-	202	198	198	198
	PERS IAP	212	-	2,145	2,165	2,203	2,203	2,203
	PERS UAL	213	-	3,093	3,285	3,476	3,476	3,476
	OPSRP PENSION	214	-	3,858	3,894	3,866	3,866	3,866
	SOCIAL SECURITY ADMINISTR	220	-	2,735	2,872	2,922	2,922	2,922
	WORKERS' COMPENSATION	231	-	101	178	180	180	180
	LICENSED INSURANCE	241	-	10,825	10,650	11,100	11,100	11,100
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	99	153	153	153
	COMPUTER SOFTWARE	470	4,000	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	200	2,925	3,066	3,137	3,137	3,137



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
Subtotal - Elmira High School			4,200	61,434	64,400	65,881	65,881	65,881
TOTAL GUIDANCE SERVICES			4,200	147,122	153,002	161,102	161,102	161,102
2512130000000000	SUPPLIES AND MATERIALS	410	-	145	-	-	-	-
	NON-CONSUMBABLES	460	-	282	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	21	-	-	-	-
Subtotal - District Wide			-	449	-	-	-	-
2512130179000000	SUPPLIES AND MATERIALS	410	-	1,503	-	-	-	-
	NON-CONSUMBABLES	460	-	1,147	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	133	-	-	-	-
Subtotal - Elmira Elementary School			-	2,782	-	-	-	-
2512130182000000	SUPPLIES AND MATERIALS	410	-	697	-	-	-	-
	NON-CONSUMBABLES	460	-	1,669	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	118	-	-	-	-
Subtotal - Fern Ridge Middle School			-	2,484	-	-	-	-
2512130346000000	SUPPLIES AND MATERIALS	410	-	2,628	-	-	-	-
	NON-CONSUMBABLES	460	-	1,176	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	190	-	-	-	-
Subtotal - Veneta Elementary School			-	3,994	-	-	-	-
2512130616000000	SUPPLIES AND MATERIALS	410	-	1,058	-	-	-	-
	NON-CONSUMBABLES	460	-	1,213	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	114	-	-	-	-
Subtotal - Elmira High School			-	2,384	-	-	-	-
TOTAL HEALTH SERVICES			-	12,093	-	-	-	-
2512134000000000	CONFIDENTIAL	114	-	16,836	54,129	56,876	56,876	56,876
	PERS IAP	212	-	-	3,248	3,413	3,413	3,413
	PERS UAL	213	-	1,457	4,736	5,176	5,176	5,176
	OPSRP PENSION	214	-	-	5,841	5,800	5,800	5,800
	SOCIAL SECURITY ADMINISTR	220	-	1,289	4,141	4,351	4,351	4,351



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	WORKERS' COMPENSATION	231	-	48	257	259	259	259
	LICENSED INSUANCE	241	-	7,685	-	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	143	228	228	228
	ADMIN INSURANCE	249	-	3,433	21,300	-	-	-
	OTHER GEN PROF, TECH SERV	390	-	27,063	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	2,891	4,720	4,945	4,945	4,945
TOTAL NURSE SERVICES			-	60,701	99,115	103,848	103,848	103,848
2512210000000000	INST PROGRAM IMP SERVICES	312	26,382	1,046	-	-	-	-
	COMPUTER SOFTWARE	470	3,000	11,500	11,500	-	-	-
	GRANT INDIRECT CHARGES	690	1,469	627	575	-	-	-
TOTAL SUPPORT SERVICES			30,851	13,173	12,075	-	-	-
2512240000000000	INST PROGRAM IMP SERVICES	312	-	295	62,200	10,000	10,000	10,000
	TRAVEL	340	-	3,579	-	-	-	-
	SUPPLIES AND MATERIAL	410	-	924	-	-	-	-
	COMPUTER SOFTWARE	470	-	95	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	245	3,110	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			-	5,138	65,310	10,000	10,000	10,000
2512321000000000	ADMINISTRATORS	113	-	19,176	45,537	46,334	46,334	46,334
	PERS IAP	212	-	1,151	2,732	2,780	2,780	2,780
	PERS UAL	213	-	1,659	3,984	4,216	4,216	4,216
	OPSRP PENSION	214	-	2,069	4,913	4,879	4,879	4,879
	SOCIAL SECURITY ADMINISTR	220	-	1,468	3,484	3,545	3,545	3,545
	WORKERS' COMPENSATION	231	-	53	213	217	217	217
	LICENSED INSURANCE	241	-	1,765	-	10,010	10,010	10,010
	DEFERRED COMP ER	242	-	600	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	123	185	185	185
	ADMIN INSURANCE	249	-	2,462	10,010	-	-	-
	SUPPLIES AND MATERIALS	410	-	194	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	1,530	3,580	3,638	3,638	3,638
TOTAL OFFICE OF THE SUPERINTENDENT SERVICES			-	32,127	75,176	76,404	76,404	76,404
2512542000000000	OTHER NON-INSTR PROF TECH	389	-	7,961	-	-	-	-



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	GRANT INDIRECT CHARGES	690	-	398	-	-	-	-
TOTAL CARE & UPKEEP BUILDINGS			-	8,360	-	-	-	-
2512630000000000	OTHER INST, PPROF& TECH	319	-	11,866	25,000	10,000	10,000	10,000
	GRANT INDIRECT CHARGES	690	-	593	1,250	-	-	-
TOTAL INFORMATION SERVICES			-	12,460	26,250	10,000	10,000	10,000
2512660000000000	CLASSIFIED SALARIES	112	13,484	18,669	18,811	21,706	21,706	21,706
	ADDITIONAL SALARY	130	-	220	-	-	-	-
	PERS IAP	212	344	1,037	1,624	1,255	1,255	1,255
	PERS UAL	213	1,272	1,634	1,624	1,975	1,975	1,975
	OPSRP PENSION	214	727	1,864	2,003	2,203	2,203	2,203
	SOCIAL SECURITY ADMINISTR	220	1,034	1,445	1,420	1,660	1,660	1,660
	WORKERS' COMPENSATION	231	46	62	98	109	109	109
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	49	87	87	87
	CLASSIFIED INSURANCE	245	13,275	20,735	20,220	20,520	20,520	20,520
	OTHER NON-INSTR PROF TECH	389	-	558	3,000	-	-	-
	SUPPLIES AND MATERIAL	410	-	68	-	-	-	-
	NON CONSUMABLE ITEMS	460	-	15,407	-	-	-	-
	COMPUTER SOFTWARE	470	-	69,296	-	53,340	53,340	53,340
	COMPUTER HARDWARE	480	-	3,322	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,509	6,867	2,442	5,143	5,143	5,143
TOTAL TECHNOLOGY SERVICES			31,690	141,183	51,291	107,998	107,998	107,998
2513300000000000	CONFIDENTIAL	114	-	17,402	42,343	44,592	44,592	44,592
	CLASSIFIED SALARIES	112	-	-	-	-	-	-
	PERS PENSION	211	-	-	-	-	-	-
	PERS IAP	212	-	-	2,541	2,676	2,676	2,676
	PERS UAL	213	-	1,520	3,705	4,058	4,058	4,058
	OPSRP PENSION	214	-	167	4,569	4,696	4,696	4,696
	SOCIAL SECURITY ADMINISTR	220	-	1,344	3,239	3,411	3,411	3,411
	WORKERS' COMPENSATION	231	-	54	209	219	219	219
	LINCENSED INSURANCE	241	-	10,023	-	23,088	23,088	23,088
	DEFERRED COMP ER	242	-	-	600	600	600	600
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	112	178	178	178
	ADMIN INSURANCE	249	-	2,289	22,152	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
POSTAGE	353	-	-	464	-	-	-	-
OTHER NON INSTRU PROF TECH	389	-	-	2,113	-	-	-	-
OTHER GEN PROF, TECH SRVS	390	76,382	-	-	-	13,750	13,750	13,750
SUPPLIES AND MATERIALS	410	-	-	438	117,131	3,000	3,000	3,000
NON CONSUMABLE ITEMS	460	-	-	2,526	-	-	-	-
GRANT INDIRECT CHARGES	690	3,819	-	1,917	10,168	5,013	5,013	5,013
Subtotal - District Wide			80,201	40,257	206,769	105,281	105,281	105,281
2513300182000000 SUPPLIES AND MATERIALS	410	-	-	3,004	-	-	-	-
GRANT INDIRECT CHARGES	690	-	-	150	-	-	-	-
Subtotal - Fern Ridge Middle School			-	3,154	-	-	-	-
2513300346000000 SUPPLIES AND MATERIALS	410	-	-	2,020	-	-	-	-
GRANT INDIRECT CHARGES	690	-	-	101	-	-	-	-
Subtotal - Veneta Elementary School			-	2,121	-	-	-	-
TOTAL OTHER COMMUNITY SERVICES			80,201	45,532	206,769	105,281	105,281	105,281
2514150000000000 BUILDING ACQUISITION	520	110,330	-	2,039	-	-	-	-
IMPROVE OTHER THAN BUILDIN	530	32,544	-	-	-	-	-	-
GRANT INDIRECT CHARGES	690	7,144	-	102	-	-	-	-
TOTAL BUILDING ACQUISITIONS			150,018	2,140	-	-	-	-
TOTAL SIA REQUIREMENTS			375,863	1,104,039	1,150,447	1,129,087	1,129,087	1,129,087
EARLY INDICATOR REQUIREMENTS								
2532230000000000 DATA PROCESS	386	3,185	-	3,185	4,101	4,262	4,262	4,262
GRANT INDIRECT CHARGES	690	64	-	-	161	-	-	-
TOTAL ELEMENTARY PROGRAMS			3,249	3,185	4,262	4,262	4,262	4,262
TOTAL EARLY INDICATOR GRANT REQUIREMENTS			3,249	3,185	4,262	4,262	4,262	4,262
SUMMER ENRICHMENT K-8 REQUIREMENTS								



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2541410000000000	ADDITIONAL SALARY	130	-	83,823	80,000	-	-	-
	PERS PENSION	211	-	1,713	11,120	-	-	-
	PERS IAP	212	-	4,268	4,800	-	-	-
	PERS UAL	213	-	7,251	7,000	-	-	-
	OPSRP PENSION	214	-	7,030	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	6,401	6,120	-	-	-
	WORKERS' COMPENSATION	231	-	240	360	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	214	-	-	-
	SUPPLIES AND MATERIALS	410	2,369	5,169	750	2,500	2,500	2,500
	TEXTBOOKS	420	16,181	7,763	-	20,000	20,000	20,000
	COMPUTER SOFTWARE	470	-	5,000	-	-	-	-
	GRANT INDIRECT CHARGES	690	703	4,807	4,158	853	853	853
TOTAL ELEMENTARY PROGRAMS			19,252	133,464	114,522	23,353	23,353	23,353
2541420000000000	ADDITIONAL SALARY	130	-	35,047	31,000	-	-	-
	PERS PENSION	211	-	1,071	4,309	-	-	-
	PERS IAP	212	-	1,980	1,860	-	-	-
	PERS UAL	213	-	3,032	2,713	-	-	-
	OPSRP PENSION	214	-	2,730	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	2,682	2,372	-	-	-
	WORKERS' COMPENSATION	231	-	101	140	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	81	-	-	-
	SUPPLIES AND MATERIALS	410	3,898	2,740	750	4,000	4,000	4,000
	NON-CONSUMABLES	460	3,108	4,433	-	3,000	3,000	3,000
	GRANT INDIRECT CHARGES	690	266	2,097	1,609	265	265	265
TOTAL MIDDLE SCHOOL PROGRAMS			7,272	55,912	44,834	7,265	7,265	7,265
2541490000000000	ADDITIONAL SALARY	130	-	909	-	-	-	-
	PERS IAP	212	-	43	-	-	-	-
	PERS UAL	213	-	92	-	-	-	-
	OPSRP PENSION	214	-	77	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	81	-	-	-	-
	WORKERS' COMPENSATION	231	1,630	3	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	39	-	-	-	-	-
	NON-REIMBURSABLE ST	332	175	-	-	-	-	-
	OTHER GEN PROF, TECH	390	1,710	-	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
SUPPLIES AND MATERIALS	410		1,840	-	-	1,850	1,850	1,850
NON-CONSUMABLE ITEMS	460		363	-	-	400	400	400
GRANT INDIRECT CHARGES	690		218	46	-	85	85	85
TOTAL OTHER SUMMER SCHOOL PROGRAMS			5,976	1,251	-	2,335	2,335	2,335
2542550000000000 FUEL	326		-	141	-	-	-	-
TOTAL STUDENT TRANSPORTATION			-	141	-	-	-	-
TOTAL SUMMER ENRICHMENT K-8 LEVEL			32,500	190,768	159,356	32,953	32,953	32,953
MENSTRUAL DIGNITY GRANT								
REQUIREMENTS								
2552542000000000 SUPPLIES AND MATERIALS	410		-	854	-	-	-	-
NON-CONSUMABLES	460		-	3,080	-	7,000	7,000	7,000
TOTAL CARE AND UPKEEP OF BUILDINGS			-	3,934	-	7,000	7,000	7,000
TOTAL MENSTRUAL DIGNITY GRANT			-	3,934	-	7,000	7,000	7,000
SUMMER ACADEMIC 9-12								
REQUIREMENTS								
2561430000000000 LICENSED SALARIES	111		-	-	-	-	-	-
ADDITIONAL SALARY	130		-	21,388	55,000	-	-	-
PERS PENSION	211		-	1,446	7,645	-	-	-
PERS IAP	212		-	1,283	3,300	-	-	-
PERS UAL	213		-	1,850	4,813	-	-	-
OPSRP PENSION	214		-	1,185	-	-	-	-
SOCIAL SECURITY ADMINISTR	220		-	1,635	4,208	-	-	-
WORKERS' COMPENSATION	231		-	61	248	-	-	-
PAID FAMILY MEDIAL LEAVE INS.	243		-	-	145	-	-	-
FUEL	326		-	100	-	-	-	-
REIMBURSABLE STUDENT TRANS	331		-	532	-	-	-	-
TRAVEL	340		-	135	-	-	-	-
SUPPLIES AND MATERIALS	410		-	3,358	-	-	-	-
TEXTBOOKS	420		-	-	-	-	-	-



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	NON-CONSUMABLES	460		4,286	-	4,300	4,300	4,300
	COMPUTER SOFTWARE	470	-	14,932	-	15,000	15,000	15,000
	DEPRECIABLE EQUIPMENT	540	-	8,691	-	8,700	8,700	8,700
	DUES & FEES	640	-	112	-	115	115	115
	GRANT INDIRECT CHARGES	690	-	2,332	-	1,065	1,065	1,065
TOTAL HIGH SCHOOL PROGRAMS			-	63,325	75,359	29,180	29,180	29,180
2561490000000000	ADDITIONAL SALARY	130	-	909	-	-	-	-
	PERS IAP	212	-	43	-	-	-	-
	PERS UAL	213	-	92	-	-	-	-
	OPSRP PENSION	214	-	77	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	81	-	-	-	-
	WORKERS' COMPENSATION	231	-	3	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	46	-	-	-	-
TOTAL OTHER SUMMER SCHOOL PROGRAMS			-	1,251	-	-	-	-
TOTAL SUMMER ACCADEMIC 9-12 LEVEL			-	64,576	75,359	29,180	29,180	29,180

TITLE I-A

REQUIREMENTS

2621272450000000	LICENSED SALARIES	111	27,919	35,405	62,411	65,853	65,853	65,853
	CLASSIFIED SALARIES	112	183,258	122,310	173,602	181,249	181,249	181,249
	SUBSTITUTES-LICENSED	121	-	1,468	1,038	1,056	1,056	1,056
	SUBSTITUTES-CLASSIFIED	122	1,605	16,780	4,422	4,826	4,826	4,826
	ADDITIONAL SALARY	130	290	-	-	-	-	-
	PERS PENSION	211	10,914	5,880	759	786	786	786
	PERS IAP	212	10,718	5,553	13,844	14,630	14,630	14,630
	PERS UAL	213	19,619	15,198	21,129	23,021	23,021	23,021
	OPSRP PENSION	214	17,169	9,724	24,860	25,676	25,676	25,676
	SOCIAL SECURITY ADMINISTR	220	16,059	13,143	18,473	19,353	19,353	19,353
	WORKERS' COMPENSATION	231	687	558	1,206	1,268	1,268	1,268
	LICENSED INSURANCE	241	6,485	9,547	21,300	22,200	22,200	22,200
	DEFERRED COMP ER	242	-	-	900	900	900	900
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	644	1,012	1,012	1,012
	CLASSIFIED INSURANCE	245	100,136	80,803	133,452	172,368	172,368	172,368
	INST. PROGRAM IMP SERVICES	312	-	1,626	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	SUPPLIES AND MATERIALS	410	243	1,909	7,000	-	-	-
	TEXTBOOKS	420	4,281	6,257	15,000	-	-	-
	NON CONSUMABLES	460	-	1,192	-	-	-	-
	COMPUTER SOFTWARE	470	7,410	7,313	9,500	-	-	-
	COMPUTER HARDWARE	480	-	2,424	2,000	-	-	-
	GRANT INDIRECT CHARGES	690	8,136	12,776	19,387	20,246	20,246	20,246
TOTAL TITLE I			414,928	349,862	530,927	554,444	554,444	554,444
26214100450000000	ADDITIONAL SALARY	130	-	-	-	50,000	50,000	50,000
	PERS PENSION	211	-	-	-	6,685	6,685	6,685
	PERS IAP	212	-	-	-	3,000	3,000	3,000
	PERS UAL	213	-	-	-	4,550	4,550	4,550
	SOCIAL SECURITY ADMINISTR	220	-	-	-	3,825	3,825	3,825
	WORKERS' COMPENSATION	231	-	-	-	225	225	225
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	-	200	200	200
	GRANT INDIRECT CHARGES	690	-	-	-	2,596	2,596	2,596
TOTAL ELEMENTARY SUMMER PROGRAMS			-	-	-	71,081	71,081	71,081
2622110450000000	REIMBURSABLE STUDENT	331	-	-	4,000	-	-	-
	TRAVEL	340	-	1,874	2,000	-	-	-
	SUPPLIES AND MATERIALS	410	121	337	600	-	-	-
	DUES & FEES	640	50	-	600	-	-	-
	GRANT INDIRECT CHARGES	690	2	84	275	-	-	-
TOTAL ATTENDANCE & SOCIAL WORK SERVICES			173	2,296	7,475	-	-	-
2622410450000000	ADMINISTRATORS	113	43,243	33,121	-	-	-	-
	PERS PENSION	211	3,706	2,275	-	-	-	-
	PERS IAP	212	2,369	1,987	-	-	-	-
	PERS UAL	213	3,519	2,865	-	-	-	-
	OPSRP PENSION	214	2,654	1,808	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,031	2,538	-	-	-	-
	WORKERS' COMPENSATION	231	110	92	-	-	-	-
	LICENSED INSURANCE	241	7,145	2,014	-	-	-	-
	DEFERRED COMP ER	242	1,000	513	-	-	-	-
	ADMIN INSURANCE	249	2,417	5,341	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	-	6,000	6,000	6,000	6,000



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	GRANT INDIRECT CHARGES	690	1,384	1,992	227	227	227	227
TOTAL OFFICE OF THE PRINCIPAL			70,578	54,547	6,227	6,227	6,227	6,227
2622490450000000	ADMINISTRATORS	113	-	1,499	-	-	-	-
	ADDITIONAL SALARY	130		500				
	PERS PENSION	211	-	278	-	-	-	-
	PERS UAL	213	-	173	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	153	-	-	-	-
	WORKERS' COMPENSATION	231	-	6	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	99	-	-	-	-
TOTAL OTHER SUPPORT			-	2,707	-	-	-	-
2623300450000000	SUPPLIES & MATERIALS	410	79	207	7,000	7,000	7,000	7,000
	GRANT INDIRECT CHA	690	2	8	265	265	265	265
TOTAL COMMUNITY SERVICES			81	215	7,265	7,265	7,265	7,265
TOTAL TITLE I REQUIREMENTS			485,759	409,627	551,894	639,017	639,017	639,017
WELLNESS FUND								
REQUIREMENTS								
2642649000000000	SUBSTITUTES - LICENSED	121	-	-	-	-	-	-
	ADDITIONAL SALARY	130	3,715	3,350	5,000	5,000	5,000	5,000
	PERS PENSION	211	236	160	695	669	669	669
	PERS IAP	212	183	141	300	300	300	300
	PERS UAL	213	340	290	438	455	455	455
	OPSRP PENSION	214	306	237	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	280	253	383	383	383	383
	WORKERS' COMPENSATION	231	11	10	23	22	22	22
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	12	20	20	20
	OTHER INST, PROF & TECH	319	1,450	650	5,300	-	-	-
	OTHER NON-INSTR PR	389	-	2,402	947	-	-	-
	SUPPLIES AND MATERIALS	410	3,234	2,295	5,202	32,987	32,987	32,987
	NON CONSUMBABLES	460	-	5,164				
TOTAL OTHER STAFF SERVICES			9,755	14,952	18,300	39,836	39,836	39,836
2642690000000000	DATA PROCESS	386	5,061	6,547	6,700	6,700	6,700	6,700



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
TOTAL OTHER SUPPORT SERVICES-CENTRAL			5,061	6,547	6,700	6,700	6,700	6,700
TOTAL WELLNESS GRANT REQUIREMENTS			14,816	21,499	25,000	46,536	46,536	46,536
WLC TITLE								
REQUIREMENTS								
2691288128000000	OTHER TRANSFERS	790	-	84,022	85,000	100,000	100,000	100,000
	GRANT INDIRECT CHARGES	690	1,656	3,184	-			
TOTAL CHARTER SCHOOLS			1,656	87,207	85,000	100,000	100,000	100,000
2695300128000000	GRANT INDIRECT CHARGES	690	-	-	-			
	TRANSITS	720	42,044	-	-	100,000	100,000	100,000
TOTAL APPORTIONMENT OF FUNDS BY LEA			42,044	-	-	100,000	100,000	100,000
TOTAL WLC GRANT REQUIREMENTS			43,700	87,207	85,000	200,000	200,000	200,000
TITLE IV								
REQUIREMENTS								
2701111179000000	CLASSIFIED SALARIES	112	6,097	3,708	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	316	-	-	-	-	-
	PERS PENSION	211	57	-	-	-	-	-
	PERS IAP	212	292	223	-	-	-	-
	PERS UAL	213	689	321	-	-	-	-
	OPSRP PENSION	214	617	690	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	470	269	-	-	-	-
	WORKERS' COMPENSATION	231	17	12	-	-	-	-
	CLASSIFIED SALARIES	245	3,983	3,190	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	12,000	12,000	12,000	12,000
	NON-CONSUMABLE ITEMS	460	790	-	-	-	-	-
	COMPUTER SOFTWARE	470	1,998	1,499	-	-	-	-
	GRANT INDIRECT CHARGES	690	307	376	454	455	455	455
TOTAL ELMIRA ELEMENTARY			15,633	10,287	12,454	12,455	12,455	12,455
2701111346000000	CLASSIFIED SALARIES	112	-	3,329	-	-	-	-
	PERS IAP	212	-	161	-	-	-	-



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
	PERS UAL	213	-	288	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	-	243	-	-	-	-
	WORKERS' COMPENSATION	231	-	13	-	-	-	-
	CLASSIFIED SALARIES	245	-	4,307	-	-	-	-
	COMPUTER SOFTWARE	470	-	1,499	-	-	-	-
	GRANT INDIRECT CHARGES	690	-	373	-	-	-	-
TOTAL VENETA ELEMENTARY			-	10,212	-	-	-	-
2701121182000000	CLASSIFIED SALARIES	112	2,336	-	-	-	-	-
	PERS IAP	212	130	-	-	-	-	-
	PERS UAL	213	206	-	-	-	-	-
	OPSRP PENSION	214	274	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	179	-	-	-	-	-
	WORKERS' COMPENSATION	231	6	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	-	-	12,000	12,000	12,000	12,000
	COMPUTER SOFTWARE	470	499	2,188	-	-	-	-
	GRANT INDIRECT CHARGES	690	73	83	454	455	455	455
TOTAL MIDDLE SCHOOL PROGRAMS			3,702	2,271	12,454	12,455	12,455	12,455
2701131616000000	REPAIRS & MAINTENANCE	322	-	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	-	-	9,530	7,800	7,800	7,800
	GRANT INDIRECT CHARGES	690	-	-	375	296	296	296
TOTAL HIGH SCHOOL PROGRAMS			-	-	9,905	8,096	8,096	8,096
2701283000000000	Rentals	324	-	1,552	-	1,552	1,552	1,552
	POSTAGE	353	86	18	-	20	20	20
	PRINTING AND BINDING	355	208	-	-	-	-	-
	SUPPLIES AND MATERIALS	410	844	1,534	-	1,500	1,500	1,500
	TEXTBOOKS	420	-	830	-	800	800	800
	NON-CONSUMABLES	460	1,754	388	-	400	400	400
	GRANT INDIRECT CHARGES	690	58	164	-	162	162	162
TOTAL DISTRICT ALTERNATIVE PROGRAMS			2,950	4,487	-	4,434	4,434	4,434
2702660000000000	NON-CONSUMABLE ITEMS	460	5,070	6,434	-	-	-	-
	GRANT INDIRECT CHARGES	690	101	244	-	-	-	-
TOTAL TECHNOLOGY SERVICES			5,171	6,678	-	-	-	-



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
TOTAL TITLE IV REQUIREMENTS			27,455	33,935	34,813	37,439	37,439	37,439
PERKINS								
REQUIREMENTS								
2711131616000000	SUPPLIES AND MATERIALS	410	100	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	480	4,402	4,000	-	-	-
	COMPUTER HARDWARE	480	4,500	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	-	25,000	25,000	25,000
TOTAL PERKINS GRANT REQUIREMENTS			5,080	4,402	4,000	25,000	25,000	25,000
CAREER PATHWAYS								
REQUIREMENTS								
2731131616000000	NON-CONSUMABLE ITEMS	460	2,002	2,000	-	2,000	2,000	2,000
TOTAL HIGH SCHOOL PROGRAMS			2,002	2,000	-	2,000	2,000	2,000
TOTAL CAREER PATHWAYS GRANT REQUIREMENTS			2,002	2,000	-	2,000	2,000	2,000
COMP. DIST GRANT								
REQUIREMENTS								
2791288128000000	CHARTER SCHOOL PAYMENT	360	4,869	-	-	-	-	-
	COMPUTER HARDWARE	480	870	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	97	-	-	-	-	-
TOTAL CHARTER SCHOOLS			5,836	-	-	-	-	-
2792660000000000	NON-CONSUMABLE ITEMS	460	1,106	-	-	-	-	-
	COMPUTER HARDWARE	480	89,556	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,777	-	-	-	-	-
TOTAL TECHNOLOGY SERVICES			92,439	-	-	-	-	-
TOTAL COMP DIST GRANT REQUIREMENTS			98,274	-	-	-	-	-
MEASURE 98								
REQUIREMENTS								



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
2891131616000000	LICENSED SALARIES	111	24,319	26,152	27,661	30,269	30,269	30,269
	PERS IAP	212	1,459	1,569	1,660	1,816	1,816	1,816
	PERS UAL	213	2,184	2,262	2,420	2,754	2,754	2,754
	OPSRP PENSION	214	3,086	2,822	2,985	3,187	3,187	3,187
	SOCIAL SECURITY ADMINISTR	220	1,865	2,001	2,116	2,316	2,316	2,316
	WORKERS' COMPENSATION	231	72	76	132	144	144	144
	LICENSED INSURANCE	241	9,300	10,037	10,650	11,100	11,100	11,100
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	74	121	121	121
	TRAVEL	340	93	-	-	-	-	-
	OTHER GEN PROF, TECH SRVS	390	-	-	1,500	5,000	5,000	5,000
	SUPPLIES AND MATERIALS	410	1,098	852	7,000	30,540	30,540	30,540
	NON-CONSUMABLE ITEMS	460	22,087	644	2,000	-	-	-
	COMPUTER SOFTWARE	470	2,344	299	-	-	-	-
	COMPUTER HARDWARE	480	5,368	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	-	-	5,000	-	-	-
	DUES & FEES	640	-	700	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,466	1,797	2,412	3,324	3,324	3,324
TOTAL HIGH SCHOOL PROGRAMS			74,741	49,210	66,060	91,021	91,021	91,021
2891283616000000	LICENSED SALARIES	111	41,387	37,114	37,857	38,519	38,519	38,519
	EXTRA DUTY	130	6,535	3,907	3,985	4,055	4,055	4,055
	PERS PENSION	211	8,693	5,702	5,816	5,692	5,692	5,692
	PERS IAP	212	2,875	2,461	2,510	2,554	2,554	2,554
	PERS UAL	213	4,304	3,548	3,661	3,874	3,874	3,874
	SOCIAL SECURITY ADMINISTR	220	3,673	3,138	3,201	3,257	3,257	3,257
	WORKERS' COMPENSATION	231	134	115	197	201	201	201
	LICENSED INSURANCE	241	10,630	10,050	10,650	11,100	11,100	11,100
	DEFERRED COMP ER	242	514	450	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	112	170	170	170
	SUPPLIES AND MATERIALS	410	489	-	-	-	-	-
	NON-CONSUMABLE ITEM	460	1,706	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	1,619	2,520	2,593	2,648	2,648	2,648
TOTAL DISTRICT ALTERNATIVE PROGRAMS			82,560	69,005	71,032	72,520	72,520	72,520
2892120616000000	LICENSED SALARIES	111	-	35,751	36,086	36,718	36,718	36,718



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	PERS IAP	212	-	2,145	2,165	2,203	2,203	2,203
	PERS UAL	213	-	3,093	3,158	3,341	3,341	3,341
	OPSRP PENSION	214	-	3,858	3,894	3,866	3,866	3,866
	SOCIAL SECURITY ADMINISTR	220	-	2,735	2,761	2,809	2,809	2,809
	WORKERS' COMPENSATION	231	-	101	170	174	174	174
	LICENSED INSURANCE	241	-	10,825	10,650	11,100	11,100	11,100
	DEFERRED COMP ER	242	-	-	450	450	450	450
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	96	147	147	147
	SUPPLIES AND MATERIALS	410	-	-	-	7,000	7,000	7,000
	COMPUTER SOFTWARE	470	-	-	12,000	-	-	-
	GRANT INDIRECT CHARGES	690	-	2,217	2,707	2,570	2,570	2,570
TOTAL GUIDANCE SERVICES			-	60,726	74,137	70,378	70,378	70,378
2892124182000000	LICENSED SALARIES	111	10,195	10,450	10,659	10,845	10,845	10,845
	PERS PENSION	211	1,849	1,452	1,482	1,450	1,450	1,450
	PERS IAP	212	612	627	640	651	651	651
	PERS UAL	213	916	904	933	987	987	987
	SOCIAL SECURITY ADMINISTR	220	775	793	815	830	830	830
	WORKERS' COMPENSATION	231	29	30	51	51	51	51
	LICENSED INSURANCE	241	3,099	3,349	3,549	3,699	3,699	3,699
	DEFERRED COMP ER	242	150	150	150	150	150	150
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	26	43	43	43
	OTHER INST, PROF & TECH	319	-	900	-	9,000	9,000	9,000
	SUPPLIES AND MATERIALS	410	-	-	-	6,658	6,658	6,658
	GRANT INDIRECT CHARGES	690	352	707	694	1,302	1,302	1,302
TOTAL INFORMATION SERVICES			17,977	19,361	18,999	35,666	35,666	35,666
2892124616000000	LICENSED SALARIES	111	50,998	52,273	53,318	54,252	54,252	54,252
	CLASSIFIED SALARIES	112	-	1,574	-	-	-	-
	PERS PENSION	211	9,251	7,266	7,411	7,253	7,253	7,253
	PERS IAP	212	3,060	3,136	3,199	3,255	3,255	3,255
	PERS UAL	213	4,580	4,658	4,665	4,937	4,937	4,937
	OPSRP PENSION	214	-	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,876	4,087	4,079	4,150	4,150	4,150
	WORKERS' COMPENSATION	231	146	153	254	259	259	259
	LICENSED INSURANCE	241	15,501	16,751	17,751	18,501	18,501	18,501

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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
REQUIREMENTS								
2931111450000000	LICENSED SALARIES	111	8,290	16,701	-	-	-	-
	CLASSIFIED SALARIES	112	31,725	11,373	-	-	-	-
	SUBSTITUTES-CLASSIFIED	122	325	366	-	-	-	-
	ADDITIONAL SALARY	130	-	-	34,000	43,000	43,000	43,000
	PERS PENSION	211	3,971	2,321	4,726	5,749	5,749	5,749
	PERS IAP	212	1,615	584	2,040	2,580	2,580	2,580
	PERS UAL	213	4,337	2,460	2,975	3,913	3,913	3,913
	OPSRP PENSION	214	1,690	1,089	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	3,031	2,142	2,601	3,290	3,290	3,290
	WORKERS' COMPENSATION	231	106	77	153	193	193	193
	LICENSED INSURANCE	241	2,629	4,517	-	-	-	-
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	91	172	172	172
	CLASSIFIED INSURANCE	245	13,301	9,091	-	-	-	-
	SUPPLIES AND MATERIALS	410	-	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	106	-	1,766	2,232	2,232	2,232
TOTAL ELEMENTARY PROGRAMS			71,125	50,720	48,352	61,129	61,129	61,129
2932240450000000	ADDITIONAL SALARY	130	-	-	3,000	5,000	5,000	5,000
	PERS PENSION	211	-	-	417	669	669	669
	PERS IAP	212	-	-	180	300	300	300
	PERS UAL	213	-	-	263	455	455	455
	SOCIAL SECURITY ADMINISTR	220	-	-	230	383	383	383
	WORKERS' COMPENSATION	231	-	-	14	22	22	22
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	6	20	20	20
	INST PROGRAM IMP SERVICES	312	5,752	-	8,775	-	-	-
	SUPPLIES AND MATERIALS	410	142	-	-	-	-	-
	GRANT INDIRECT CHARGES	690	118	-	489	260	260	260
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT			6,012	-	13,374	7,109	7,109	7,109
2932410450000000	ADMINISTRATORS	113	1,857	-	-	-	-	-
	PERS PENSION	211	337	-	-	-	-	-
	PERS IAP	212	111	-	-	-	-	-
	PERS UAL	213	200	-	-	-	-	-
	SOCIAL SECURITY ADMINISTR	220	143	-	-	-	-	-
	WORKERS' COMPENSATION	231	5	-	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
	DEFERRED COMP ER	242	50	-	-	-	-	-
	ADMIN INSURANCE	249	98	-	-	-	-	-
TOTAL OFFICE OF PRINCIPAL SERVICES			2,801	-	-	-	-	-
TOTAL TITLE II REQUIREMENTS			79,939	50,720	61,726	68,238	68,238	68,238
MISC. OTHER GRANTS								
REQUIREMENTS								
2951131616012000	CLASSIFIED SALARIES	112	21,658	22,314	22,698	21,206	21,206	21,206
	PERS PENSION	211	3,929	3,102	3,155	2,233	2,233	2,233
	PERS IAP	212	1,300	1,339	1,362	1,272	1,272	1,272
	PERS UAL	213	1,946	1,930	1,986	1,930	1,930	1,930
	SOCIAL SECURITY ADMINISTR	220	1,450	1,512	1,736	1,622	1,622	1,622
	WORKERS' COMPENSATION	231	68	69	116	110	110	110
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	61	85	85	85
	CLASSIFIED INSURANCE	245	11,750	12,761	13,480	13,680	13,680	13,680
	TRAVEL	340	931	1,180	1,799	-	-	-
	SUPPLIES AND MATERIALS	410	190	-	266	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			43,220	44,206	46,659	42,138	42,138	42,138
2951131616428000	SUPPLIES AND MATERIALS	410	-	1,306	-	-	-	-
TOTAL HIGH SCHOOL PROGRAMS			-	1,306	-	-	-	-
2953300000000000	ADDITIONAL SALARY	130	4,246	16,726	26,928	52,966	52,966	52,966
	PERS PENSION	211	-	363	530	1,084	1,084	1,084
	PERS IAP	212	-	945	761	1,394	1,394	1,394
	PERS UAL	213	384	1,447	2,357	4,820	4,820	4,820
	OPSRP PENSION	214	64	1,418	2,494	4,723	4,723	4,723
	SOCIAL SECURITY ADMINISTR	220	325	1,266	2,060	4,052	4,052	4,052
	WORKERS' COMPENSATION	231	14	50	136	259	259	259
	PAID FAMILY MEDIAL LEAVE INS.	243	-	-	71	212	212	212
	SUPPLIES AND MATERIALS	410	1,288	2,824	1,288	-	-	-
	NON-CONSUMABLE ITEMS	460	30	-	30	-	-	-
TOTAL COMMUNITY SERVICES			6,351	25,039	36,655	69,510	69,510	69,510
TOTAL OTHER GRANTS REQUIREMENTS			49,572	70,551	83,314	111,648	111,648	111,648



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
CHARTER SCHOOL								
REQUIREMENTS								
2961288128000000	CHARTER SCHOOL PAYMENTS	360	576,956	527,344	631,205	619,761	619,761	619,761
TOTAL CHARTER SCHOOLS			576,956	527,344	631,205	619,761	619,761	619,761
TOTAL CHARTER SCHOOL REQUIREMENTS			576,956	527,344	631,205	619,761	619,761	619,761
TECHNOLOGY RESERVE FUND								
REQUIREMENTS								
2972660110000000	REPAIRS AND MAINTANCE	322	-	7,769	-	-	-	-
	OTHER NON-INSTR PROF TECH	389	-	16,370	-	20,000	20,000	20,000
	COMPUTER SOFTWARE	470	-	25,100	-	20,000	20,000	20,000
	COMPUTER HARDWARE	480	166,471	-	200,000	20,000	20,000	20,000
	TECHNOLOGY	550	-	4,654	150,000	150,000	150,000	150,000
TOTAL TECHNOLOGY SERVICES			166,471	53,893	350,000	210,000	210,000	210,000
2976110110000000	RESERVE IT IMPROVEMENTS	816	-	-	360,699	523,000	523,000	523,000
TOTAL OPERATING CONTINGENCY			-	-	360,699	523,000	523,000	523,000
TOTAL TECHNOLOGY RESERVE REQUIREMENTS			166,471	53,893	710,699	733,000	733,000	733,000
MAINTENANCE RESERVE FUND								
REQUIREMENTS								
2982542700000000	REPAIRS & MAINTENANCE	322	-	43,737	50,000	50,000	50,000	50,000
	RENTALS	324	-	51	-	-	-	-
	OTHER NON-INSTR PROF	389	12,182	180,975	50,000	100,000	100,000	100,000
	SUPPLIES AND MATERIALS	410	12,418	(524)	-	-	-	-
	NON-CONSUMABLE ITEMS	460	10,500	25,557	-	250,000	250,000	250,000
	BUILDING ACQUISITIONS	520	6,276	-	-	-	-	-
	IMPROVE OTHER THAN BUILD	530	-	-	50,000	50,000	50,000	50,000
	DEPRECIABLE EQUIPMENT	540	-	67,903	-	-	-	-
	OTHER CAPITAL OUTLAY	590	-	16,236	50,000	50,000	50,000	50,000
	DUES & FEES	640	788	-	-	-	-	-



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

			2020/2021	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
			Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL CARE AND UPKEEP OF BUILDINGS SERVICES			42,165	333,935	200,000	500,000	500,000	500,000
2982543700000000	OTHER NON-INSTR PROF	389	5,000	9,810	100,000	100,000	100,000	100,000
	SUPPLIES AND MATERIALS	410	6,812	-	-	-	-	-
	NON-CONSUMABLE ITEMS	460	5,150	-	-	-	-	-
	DEPRECIABLE EQUIPMENT	540	8,500	-	100,000	100,000	100,000	100,000
TOTAL CARE AND UPKEEP OF GROUNDS			25,462	9,810	200,000	200,000	200,000	200,000
2982549700000000	WATER AND SEWAGE	327	-	-	200,000	600,000	600,000	600,000
TOTAL OPERATING AND MAINTENANCE OF PLANT SEF			-	-	200,000	600,000	600,000	600,000
2894120700000000	LANE ACQUISITION	510	-	-	-	350,000	350,000	350,000
TOTAL SITE ACQUISITION			-	-	-	350,000	350,000	350,000
2894150700000000	BUILDING ACQUISITION	520	-	-	-	50,000	50,000	50,000
TOTAL BUILDING ACQUISITION			-	-	-	50,000	50,000	50,000
2895200700000000	FUND MODIFICATIONS	710	-	-	-	82,945	82,945	82,945
TOTAL OPERATING CONTINGENCY			-	-	-	82,945	82,945	82,945
2986110700000000	PLANNED RESERVE	810	-	-	1,023,260	1,162,653	1,162,653	1,162,653
	RESERVE CAPITAL IMPROVEME	813	-	-	212,500	212,500	212,500	212,500
	RESERVE VEHICLE/EQUIP REP	815	-	-	60,000	60,000	60,000	60,000
TOTAL OPERATING CONTINGENCY			-	-	1,295,760	1,435,153	1,435,153	1,435,153
TOTAL DISTRICT MAINT. RESERVE REQUIREMENTS			67,627	343,745	1,895,760	3,218,098	3,218,098	3,218,098
EARLY RETIREMENT FUND								
REQUIREMENTS								
2992700000000000	RETIREMENT STIPENDS	116	81,373	66,796	76,381	101,137	101,137	101,137
	SOCIAL SECURITY ADMINISTR	220	5,197	5,044	5,843	7,490	7,490	7,490
	CLASSIFIED INSURANCE	245	3,350	906	-	-	-	-
	LIC. RETIREMENT HEALTH	271	112,585	90,796	36,210	18,870	18,870	18,870
	CLASS. RETIREMENT HEALTH	275	588	15,104	207,255	329,823	329,823	329,823
	STATISTICAL SERVICES	317	-	7,800	-	7,900	7,900	7,900
	POSTAGE	353	-	-	-	-	-	-



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

			2020/2021 Actual	2021/2022 Actual	2022/2023 Adopted	2023/2024 Proposed	2023/2024 Approved	2023/2024 Adopted
TOTAL SUPPLEMENTAL RETIREMENT PROGRAM			203,093	186,447	325,689	465,220	465,220	465,220
2996110000000000	RESERVE PERS LIABILITY	811	-	-	340,000	340,000	340,000	340,000
	RESERVE EARLY RETIREMENT	814	-	-	1,117,438	1,206,639	1,206,639	1,206,639
TOTAL OPERATING CONTINGENCY			-	-	1,457,438	1,546,639	1,546,639	1,546,639
TOTAL DIST. RETIREMENT FUND REQUIREMENTS			203,093	186,447	1,783,127	2,011,859	2,011,859	2,011,859
TOTAL SPECIAL REVENUE REQUIREMENTS			4,676,781	6,870,213	13,615,835	14,053,093	14,053,093	14,053,093

DEBT SERVICE FUND



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

DEBT SERVICE FUND

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

GENERAL OBLIGATION BONDS:

Purpose		Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2014	Finance costs of capital projects	9/30/2014	6/15/2027	\$ 24,299,842	\$ 4,478,513
Series 2021	Refinance the district's Series 2014	10/28/2021	6/15/2036	\$ 22,175,000	\$20,090,000

PENSION OBLIGATION BONDS:

Purpose		Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2002	Lump-sum payment to PERS	10/31/2002	6/30/2028	\$ 4,568,364	\$ 3,375,000



FERN RIDGE SCHOOL DISTRICT 28J
DEBT SERVICE FUND

			2020/2021 Actual	2021/2022 Adopted	2022/2023 Adopted	2023/2024 Proposed	2023/20204 Approved	2023/2024 Adopted
RESOURCES								
R1100	TAXES		1,993,316	1,884,178	2,386,518	2,492,897	2,492,897	2,492,897
R1500	EARNINGS ON INVESTMENTS		4,827	4,696	3,000	14,861	14,861	14,861
R1500	EARNINGS ON INVESTMENTS		32	68	-	-	-	-
R1900	OTHER REV LOCAL SOURCES		212	(1,680)	-	-	-	-
R1900	OTHER REV LOCAL SOURCES		714,783	740,151	778,057	812,313	812,313	812,313
R5100	LONG-TERM DEBT FINANCIING SOURCES		-	591	-	-	-	-
R5400	RESOURCES-BEG. FUND BAL.		176,250	138,411	42,052	69,075	69,075	69,075
R5400	RESOURCES-BEG. FUND BAL.		4,123	32	4,123	-	-	-
TOTAL RESOURCES			2,893,544	2,766,446	3,213,750	3,389,146	3,389,146	3,389,146
DEBT SERVICE								
REQUIREMENTS								
3005110900000000	REDEMPTION OF PRINCIPAL	610	790,000	591,150	1,602,187	1,771,494	1,771,494	1,771,494
	REGULAR INTEREST	621	1,245,700	1,380,000	771,176	736,264	736,264	736,264
	DUES & FEES	640	495	495				
TOTAL DEBT SERVICE			2,036,195	1,971,645	2,373,363	2,507,758	2,507,758	2,507,758
LONG TERM DEBT SERVICE								
3015110900000000	REDEMPTION OF PRINCIPAL	610	122,591	122,591	560,000	625,000	625,000	625,000
	REGULAR INTEREST	621	596,315	617,591	218,057	187,313	187,313	187,313
	DUES & FEES	640		-	-			
TOTAL LONG-TERM DEBT SERVICE			718,906	740,183	778,057	812,313	812,313	812,313
UNAPPROPRIATED ENDING FUND BALANCE								
3007000900000000	RESERVED FOR NEXT YEAR	820		-	58,207	69,075	69,075	69,075
3017000900000000	RESERVED FOR NEXT YEAR	820		-	4,123	-	-	-
TOTAL UNAPPROPRIATED ENDING FUND BALANCE			-	-	62,330	69,075	69,075	69,075
TOTAL REQUIREMENTS FOR DEBT SERVICE			2,755,101	2,711,828	3,213,750	3,389,146	3,389,146	3,389,146

APPENDIX

STATE SCHOOL FUND GRANT

2023-2024

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

Lane County, Fern Ridge SD28J

District ID: 2084

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$5,331,638.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$209,011.78
County School Fund	=	\$20,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-lieu of Property Taxes (non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$5,560,649.78

2023-2024 Experience Adjustment

District Average Teacher Experience	=	12.03
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.13

2023-2024 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Capital	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend	=	\$1,444,555.00
Trans per ADMr Rank.	69%	Transportation Reimburse. Rate 70.00%
70.00% of the Net Eligible Transportation Expenditures	=	\$1,011,188.50

2023-2024 ADMW	1,689.84	2022-2023 ADMW	1,669.56	2023-2024 Extended ADMW	Extended ADMW	1,689.84
----------------	----------	----------------	----------	-------------------------	---------------	----------

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment by 0.13 by \$25 then add \$4500 to the result = \$ 4,503.25
Then multiply \$4,503.25 by the Extended ADMW 1689.84 and then by the funding ratio 2:160205173097 = \$ 16,438,668.80

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$16,438,668.80 to the Transportation Grant \$1,011,188.50 = \$ 17,449,857.30

2023-2024 Total State School Fund Grant

Subtract the Local Revenue \$5,560,649.78 from the Total Formula Revenue \$17,449,857.30 = \$ 11,889,207.52

2023-2024 Rates per ADMW

General Purpose Grant per Extended ADMW	=	\$ 9,728	Total Formula Revenue per Extended ADMW = \$10,316
Charter Schools Rate (ORS 338.155)	=	\$ 9,728	

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

LOCALiQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

PROOF OF PUBLICATION

Fern Ridge School District 28J
QUANAH BENNETT
Fern Ridge School District 28J
88834 Territorial RD
Elmira OR 97437-9758

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

05/16/2023

Sworn to and subscribed before on 05/16/2023

Legal Clerk

D. Roberts

Notary, State of WI, County of Brown

M. Roberts
8.25.26

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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, 2023 to June 30, 2024, will be held on Tuesday May 23, 2023 at 6:30 p.m. at the Fern Ridge School District Administrative Office of 88834 Territorial Road Elmira, OR 97437 and will also be available via zoom meeting at <https://fernridge.k12.or.us.zoom.us/j/83156818824>. The purpose of the meeting is to receive the budget message and to receive the comment from the public on the budget.

Notice of this meeting will be posted on our school district website at <https://www.fernridge.k12.or.us/budget/> at least five days before the meeting.

A copy of the budget document will be available online at <https://www.fernridge.k12.or.us/budget/> on or after May 17, 2023 or obtained by mail or in person via email request to gbennett@fernridge.k12.or.us. The budget will be available for molling on May 17, 2023.

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 12 p.m. on May 23, 2023 will be read into the record during the public comment section of the meeting on May 23, 2023. To schedule written public comment, please provide your name, address, along with the comment to gbennett@fernridge.k12.or.us. Virtual public comment can be scheduled by emailing your name, address, and email address with the subject "Budget Public Comment" to gbennett@fernridge.k12.or.us by 12 p.m. on May 23, 2023. In-person public comment can be presented at the meeting. Comments will be subject to a two-minute limit per community member as they are read into the record. Any person may submit questions to gbennett@fernridge.k12.or.us.

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 – posted 5/16/2023

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, 2023 to June 30, 2024, will be held on Tuesday May 23, 2023 at 6:30 p.m. at the Fern Ridge School District Administrative Office at 88834 Territorial Road Elmira, OR 97437 and will also be available via zoom meeting at <https://fernridge-k12-or-us.zoom.us/j/83156818874>. The purpose of the meeting is to receive the budget message and to receive the comment from the public on the budget.

Notice of this meeting will be posted on our school district website at <https://www.fernridge.k12.or.us/budget/> at least five days before the meeting.

A copy of the budget document will be available online at <https://www.fernridge.k12.or.us/budget/> on or after May 17, 2023 or obtained by mail or in person via email request to gbennett@fernridge.k12.or.us. The budget will be available for mailing on May 17, 2023.

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 12 p.m. on May 23, 2023 will be read into the record during the public comment section of the meeting on May 23, 2023. To schedule written public comment, please provide your name, address, along with the comment to gbennett@fernridge.k12.or.us. Virtual public comment can be scheduled by emailing your name, address, and email address with the subject “Budget Public Comment” to gbennett@fernridge.k12.or.us by 12 p.m. on May 23, 2023. In-person public comment can be presented at the meeting. Comments will be subject to a two-minute limit per community member as they are read into the record. Any person may submit questions to gbennett@fernridge.k12.or.us.

2023-2024 Proposed Budget Document

2022-2023 Adopted Budget Document

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The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

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06/09/2023

Sworn to and subscribed before on 06/09/2023

Legal Clerk

Notary, State of WI, County of Brown

4-6-27

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DENISE ROBERTS
Notary Public
State of Wisconsin

NOTICE OF BUDGET HEARING

A public meeting of the Fern Ridge School District will be held on June 26, 2023 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/853391096992>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 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://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
Quannah Bennett, Deputy Clerk

Telephone Number
(541) 935-2253

E-mail
qbennett@fernrIDGE.k12.or.us

FINANCIAL SUMMARY – RESOURCES

	Actuals	Budget	Approved
	2021-2022	2022-2023	2023-2024
TOTAL OF ALL FUNDS			
Beginning Fund Balance	9,146,005	7,020,633	9,985,009
Current Year Property Taxes, other than Local Option Taxes	6,750,083	7,360,438	7,703,766
Other Revenue from Local Sources	1,666,840	1,686,549	1,704,050
Revenue from Intermediate Sources	300,046	255,062	225,000
Revenue from State Sources	12,751,856	13,358,937	13,791,551
Revenue from Federal Sources	3,466,431	5,481,903	4,002,474
Interfund Transfers	955,394	1,488,500	2,151,445
All Other Budget Resources	591	-	-
Total Resources	35,037,246	36,652,022	39,563,295

FINANCIAL SUMMARY – REQUIREMENT BY OBJECT CLASSIFICATION

	Actuals	Budget	Approved
	2021-2022	2022-2023	2023-2024
Salaries	8,696,026	9,415,616	9,636,349
other Associated Payroll Costs	5,999,295	7,232,655	7,539,928
Purchased Services	4,027,569	7,980,841	6,876,989
Supplies & Materials	1,524,599	1,634,072	2,572,046
Capital Outlay	250,826	495,000	876,645
Other Objects (except debt service & interfund transfers)	480,161	566,952	511,568
Debt Service	2,711,828	3,151,420	3,320,071
Transits	84,022	-	200,000
Other Transfers	-	-	175,789
Interfund Transfers	955,394	1,488,500	2,151,445
Operating Contingency	-	3,792,067	4,222,820
Unappropriated Ending Fund Balance & Reserves	-	894,899	1,479,645
Total Requirements	24,729,720	36,652,022	39,563,295

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

	2021-2022	2022-2023	2023-2024
1000 Instruction	12,034,233	14,127,271	14,561,415
FTE	114.97	114.72	114.22
2000 Support Services	8,239,884	12,191,165	12,340,996
FTE	50.62	51.99	51.43
3000 Enterprise & Community Service	786,241	1,006,700	986,903
FTE	-	-	-
4000 Facility Acquisition & Construction	2,140	-	400,000
FTE	-	-	-
5000 Other Uses	-	-	100,000
5100 Debt Service *	2,711,828	3,151,420	3,320,071
5200 Interfund Transfers*	955,394	1,488,500	2,151,445
6000 Contingency	-	3,792,067	4,222,820
7000 Unappropriated Ending Fund Balance	-	894,899	1,479,645
Total Requirements	24,729,720	36,652,022	39,563,295
Total FTE	165.59	166.71	165.65

* 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 2023-2024 Proposed Budget. If the projected resources are not sufficient due to a loss of enrollment, the district reserves and underspending from the previous year will be used to support the budget. Additionally, all filled FTE positions will be maintained.

PROPERTY TAX LEVIES

	Rate or Amount	Rate or Amount	Rate or Amount
	Imposed	Imposed	Imposed
Permanent Rate Levy (Rate Limit \$4,8240 Per \$1,000)	4,8240	4,8240	4,8240
Levy for General Obligation Bonds	1,940,217	2,486,612	2,586,999

STATEMENT OF INDEBTEDNESS

	Estimated Debt	Estimated Debt Authorized, but not Incurred on July 1
	Outstanding on July 1	
Long Term Debt	24,568,513	-
General Obligation Bonds	3,375,000	-
Other Bonds	27,943,513	-
Total		

FERN RIDGE SCHOOL DISTRICT 28J
RESOLUTION NO. #22-23/12

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Fern Ridge School District 28J hereby adopts the budget for fiscal year 2023-2024 in the total of **\$39,563,295**. 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, 2023, and for the purposes shown below are hereby appropriated:

GENERAL FUND	
1000 Instruction	\$ 9,913,992
2000 Support Services	\$ 8,034,966
5200 Interfund Transfers	\$ 2,068,500
6000 Contingency	\$ 718,028
TOTAL GENERAL FUND	\$ 20,735,486

SPECIAL REVENUE FUND	
1000 Instruction	\$ 4,647,423
2000 Support Services	\$ 4,306,030
3000 Enterprise & Community Services	\$ 986,903
4000 Facility Acquisition & Construction	\$ 400,000
5200 Interfund Transfers	\$ 82,945
5300 Other Uses	\$ 100,000
6000 Contingency	\$ 3,504,792
TOTAL SPECIAL REVENUE FUNDS	\$ 14,028,093

DEBT SERVICE FUND	
5100 Debt Service	\$ 3,320,071
TOTAL DEBT SERVICE FUNDS	\$ 3,320,071

TOTAL APPROPRIATIONS, ALL FUNDS	\$ 38,083,650
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	\$ 1,479,645
TOTAL ADOPTED BUDGET	\$ 39,563,295

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2023-2024 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 \$2,586,999 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:

Education Limitation	
Permanent Rate Tax	\$4,8240 / \$1,000
Excluded from Limitation	
General Obligation Debt Service	\$ 2,586,999

The above resolution statements were approved, and declared adopted on this 26th day of June, 2023.


Mark Boren, 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

2023-2024

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 — or — 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 prior to October 6, 2001	4a	
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c	

PART II: RATE LIMIT CERTIFICATION

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