



# Knappa School District

## Approved Budget 2025~2026

*“We will inspire all learners  
to achieve academically and  
thrive as independent and  
productive citizens”*

503-458-5993



[knappa.k12.or.us](http://knappa.k12.or.us)



41535 Old Hwy 30



Astoria, OR 97103

# **KNAPPA SCHOOL DISTRICT #4**

ASTORIA, OR

## **Approved BUDGET 2025-2026**

**Dr. William Fritz  
Superintendent**

# **KNAPPA SCHOOL DISTRICT #4**

## **2025-2026 APPROVED BUDGET**

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# **KNAPPA SCHOOL DISTRICT #4**

## **2025-2026 APPROVED BUDGET**

### **Budget Committee**

#### **Board Members**

- Cullen Bangs
- Michelle Finn
- William Isom
- Brian Montgomery
- Christa Jasper

#### **Term Expires**

June 30, 2025  
June 30, 2025  
June 30, 2027  
June 30, 2027  
June 30, 2025

#### **Budget Committee Members**

- Ernie Affolter
- Derek Bangs
- Ed Johnson
- Doug Montgomery
- Vacant

June 30, 2025  
June 30, 2026  
June 30, 2025  
June 30, 2026  
June 30, 2025

#### **Budget Officer**

- Jennifer Morgan

**KNAPPA SCHOOL DISTRICT NO. 4**

41535 Old Highway 30

Astoria, OR 97103

**2025-2026**

**~Budget Calendar~**

Wednesday, March 19, 2025	Board Work Session
<b>Thursday</b> , April 17, 2025	FIRST NOTICE OF FIRST BUDGET COMMITTEE MEETING – District Web Site
<b>Thursday</b> , April 24, 2025	Publish SECOND NOTICE OF FIRST BUDGET COMMITTEE MEETING
Wednesday, April 23, 2025	Regular Board Meeting
Thursday, May 8, 2025	Budget Proposal Emailed to Board, Budget Committee Members, and Posted Online. Copies available for pick up by appointment only.
<b>Wednesday</b> , May 14, 2025	Budget Committee Meeting 6:30 p.m.
Wednesday, May 21, 2025	Regular Board Meeting
<b>Wednesday</b> , June 4, 2025	2nd Budget Committee meeting 6:30 p.m. <b>(Target Date for Approval of Budget by Budget committee)</b>
<b>Thursday</b> , June 5, 2025	Publish NOTICE OF BUDGET HEARING - (ED1), Financial Summary (ED2), and Fund Summaries (ED3)
Wednesday, June 18, 2025	6:15 p.m. Public Hearing of the Budget 6:30 p.m. Regular Board Meeting Enact Resolutions Adopting the Budget, Making the Appropriations and Declaring the Tax Levy and Categorizing Taxes
Friday, July 14, 2025	Last Date to File Tax Levy with Assessor

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## SUPERINTENDENT'S BUDGET MESSAGE

May 14, 2025

Dear Knappa School Board Members and Budget Committee Members:

The following budget document outlines Knappa School District's financial plan for the 2025-26 school year. During the last fiscal year, Knappa faced increasing costs due to wage pressure and inflation and used “one time” resources to balance the budget. Moving forward, once again, SSF revenue is anticipated to fall short of expenses in the amount of approximately \$300,000. In absence of further fund balance, one-time revenue sources, or one time approaches like reducing the ending fund balance requirement (now 6%), we are forced to reduce staffing costs to provide program in the upcoming year. SSF revenues do not cover current service levels which include increasing labor costs, inflation (for example insurance is increasing 18%), and increasing special education expenses. Enrollment is expected to decline by 22 students (about 5%). The state has an 11% cap on special education funding. This budget anticipates a lift of this cap to 15% in the Legislature. However, with 25% of Knappa students qualifying for special education services, state funding for our most vulnerable students is inadequate (approximate \$410,000 short). This budget maintains educational program while “right sizing” staffing to a smaller enrollment number. Put simply, less students require less teachers and less para-educators. This budget includes a reduction of two certificated positions (one less at HLE and one less at KHS), and a reduction of 18.5 hours of classified personnel. This budget includes administrative efficiencies in the amount of approximately \$22,000 and some program efficiencies in alternative education, online learning, and reduction of summer hours for school-year personnel. Once again, personnel have agreed to take two furlough days to mitigate additional needs to impact specific personnel.

The end result is a balanced budget that *leaves programs intact for students*. Our secondary course offerings will **not** diminish (including CTE, art, music, and Spanish). While alternative education will have more lean staffing, the program will persist to serve students with unique educational needs. Our virtual academy (KVA) will continue using a more cost-effective platform. Class size will be maintained. Athletic fees will increase, but we are seeking assistance for families who face financial challenges. Some facility user fees will increase. The budget supports continuation of a grant funded and tuition based preschool to support our community's youngest learners, without use of general fund sources. To keep up with needs, there are some increases in wages/time for maintenance and technology. There is also a reduction in dependence on fee-based payroll support from NWRESA which allows for a minor increase in district payroll staffing at a neutral cost. This budget also includes hosting a new program for students with special needs; this program comes with a revenue stream, and may mitigate Knappa staffing reductions.

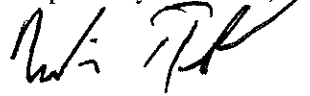
The budget honors the School Board's policy commitment to maintaining a minimum 6% ending fund balance.

This year will mostly conclude spending of capital resources associated with the 2021 bond and match funds. Knappa School District continues to apply for grant funds to offset capital needs. Knappa Schools Foundation continues to support projects in the district through their fundraising. We are grateful for their continued generosity.

The budget continues to be built around and for students. We are proud we have strong mathematics and reading growth, steady graduation rates and our students are college and career ready. With the generous support of Knappa, Brownsmead, Svensen and Burnside patrons Knappa School District continues to be a great place to live, work and go to school.

The administration invites questions from the budget committee and the larger community around any and all items included in the complete budget document. We present to you a balanced budget for the 2025-26 school year.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. Fritz', with a large, sweeping flourish extending from the end.

William T. Fritz, Ph.D.  
Superintendent

A handwritten signature in black ink, appearing to read 'Jennifer Morgan', with a long, horizontal flourish extending to the right.

Jennifer Morgan  
Chief Financial Officer



## **BUDGET OVERVIEW**

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Knappa School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE, are Instruction (1000), Support Services (2000), Enterprise and Community Services (3000), Facilities Acquisition and Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000), and Unappropriated Ending Fund Balance (7000).

### **BUDGET FORMAT**

The budget document is organized into three sections:

- Superintendent's Budget Message and Related Information
- Fund Statements
- Appendices

The Budget Message is a narrative overview of the 2025 – 2026 budget. Related information includes the budget committee members, composed of the five board members and five local citizens, and general information about the District's funds.

The Fund Statements contain required information for the District's fund.

## THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

## ASSUMPTIONS FOR BUDGET PREPARATION

**General Fund (100)** - The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which include program descriptions, budgeted positions and programs and services analysis.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund formula, which make up about 79% of all General Fund revenue. Other funds include:

### Revenue and Resource Estimates

The General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. In 1995, Measure 5 changed that dramatically by lowering the amount of property taxes schools could raise. In 1997, Measure 50 further limited local property taxes to schools. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

The 2025-26 budget is developed using the Legislative appropriated funding for schools at \$11.4 billion for the 2025-2027 biennium.

### Expenditures and Commitments

Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc.

### Contingency and Ending Fund Balance

Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code if used.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

Preparation of the budget involves many steps and months of work by District staff. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board. No new program shall be considered for the budget estimate that has not previously been submitted to the board.

The first budget committee meeting is generally held in April or May. Notice of the meeting is published twice, the first public notice online on the district website not more than thirty days prior and the second is published in the newspaper not less than five days prior to the date of the first budget meeting.

Once a document is given to the Budget Committee, citizens may obtain a copy at the District Office, 45135 Old US Hwy 30, Astoria, Oregon between 9:00 a.m. and 4:00 p.m.

**Special Revenue Funds (200-299)** – These funds account for resources that are limited to a particular purpose, either by external sources, such as the federal government, or locally, by the governing body. Included in these funds are federal, state and private grants; the District's food service program and student body funds.

**Debt Service Funds (300)** – Accounts for dedicated property tax revenue and principal and interest expenditures for the District's long-term obligations, including the general obligation (GO) bonds. GO bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects, as well as debt incurred during the construction of new district facilities.

**Capital Project Fund (400)**-This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

These funds include the Capital Projects, Seismic, and Options Buildings.

## **HOW THE BUDGET IS ADOPTED**

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June business meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the Knappa School District board of directors and administrative staff for the 2020-2021 fiscal year.

## **SUPPLEMENTAL BUDGETS**

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

## **Frequently Asked Questions:**

### ***Why do we need a contingency fund and what is it used for?***

*The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event. These funds are under the direct control of the school board and cannot be used without their approval.*

### ***What is an Ending Fund Balance and how is it used?***

*An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:*

- 1. Over 77% of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.*

- 2. As a "rule of thumb", OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular*

*general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.*

*3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.*

**Knappa School District 4**  
**41535 Old Hwy 30 Astoria, OR 97103**  
**General Fund by Function**

			Actual 22-23	Actual 23-24	Adopted 24-25	FTE 24-25	Proposed 25-26	Approved 25-26	Adopted 25-26	FTE 25-26
<b>Fund 100</b>	<b>GENERAL FUND</b>									
Function	1111	ELEMENTARY	1,621,941	1,229,989	1,329,892	12.34	1,307,131	1,307,131	0	11.72
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	368,867	688,972	642,662	5.09	696,381	696,381	0	5.26
Function	1131	HIGH SCHOOL PROGRAMS	964,887	969,913	969,346	8.72	1,004,948	1,004,948	0	8.30
Function	1132	HIGH SCHOOL EXTRACURRICULA	40	0	0	0.00	0	0	0	0.00
Function	1220	LIFE SKILLS	0	0	0	0.00	123,548	123,548	0	2.00
Function	1225	OUT OF DISTRICT PROGRAMS	191,373	241,853	262,500	0.00	364,826	364,826	0	3.48
Function	1250	STUDENTS WITH DISABILITIES	562,153	632,565	675,949	9.84	571,331	571,331	0	8.91
Function	1272	TITLE I-A	51,714	40,567	44,403	0.65	0	0	0	0.00
Function	1280	ALTERNATIVE EDUCATION	6,465	0	6,000	0.00	4,000	4,000	0	0.00
Function	1291	ENGLISH LANGUAGE LEARNERS	5,069	39,302	46,563	0.50	51,637	51,637	0	0.50
Function	2122	COUNSELING SERVICES	115,623	162,636	89,956	0.70	94,333	94,333	0	0.70
Function	2134	NURSE SERVICES	90,886	43,865	54,378	0.44	44,222	44,222	0	0.44
	2152	SPEECH SERVICES	116,886	128,171	129,479	1.00	136,341	0	0	1.00
Function	2160	OTHER STUDENT TREATMENT	0	0	0	0.00	107,000	107,000	0	0.00
Function	2190	SPECIAL EDUCATION DIRECTOR	81,010	82,858	82,769	0.72	91,847	91,847	0	0.75
Function	2222	LIBRARY/MEDIA CENTER	27,067	28,861	30,721	0.62	43,759	43,759	0	0.88
Function	2240	INSTR. STAFF DEVELOPMENT	8,193	19,706	25,750	0.00	25,750	25,750	0	0.00
Function	2310	BOARD OF DIRECTORS	146,685	188,234	199,682	0.00	287,331	287,331	0	0.00
Function	2321	OFFICE OF THE SUPERINTENDENT	234,487	246,927	235,577	1.25	259,377	259,377	0	1.25
Function	2410	OFFICE OF THE PRINCIPAL	511,212	523,996	514,758	4.55	526,324	526,324	0	4.63
Function	2520	FISCAL SERVICES	208,822	263,937	256,240	2.05	292,092	292,092	0	2.27
Function	2542	CARE AND UPKEEP OF BUILDINGS	401,879	422,312	363,958	2.31	394,624	394,624	0	2.31
Function	2543	CARE & UPKEEP OF GROUNDS	84,156	69,772	76,055	0.69	76,993	76,993	0	0.69

**Knappa School District 4**  
**41535 Old Hwy 30 Astoria, OR 97103**  
**General Fund by Function**

			<b>Actual 22-23</b>	<b>Actual 23-24</b>	<b>Adopted 24-25</b>	<b>FTE 24-25</b>	<b>Proposed 25-26</b>	<b>Approved 25-26</b>	<b>Adopted 25-26</b>	<b>FTE 25-26</b>
<b>Function</b>	<b>2544</b>	<b>MAINTENANCE SERVICES</b>	160,635	233,744	162,040	1.00	196,349	196,349	0	1.25
<b>Function</b>	<b>2551</b>	<b>DIRECTION STUDENT TRANSPORT</b>	21,200	22,876	22,458	0.10	11,450	11,450	0	0.00
<b>Function</b>	<b>2552</b>	<b>VEHICLE OPERATION</b>	593,680	569,148	570,178	5.69	479,439	479,439	0	5.50
<b>Function</b>	<b>2660</b>	<b>TECHNOLOGY SERVICES</b>	119,569	133,292	100,801	0.50	135,117	135,117	0	0.74
<b>Function</b>	<b>5200</b>	<b>TRANSFER OF FUNDS</b>	567,000	562,000	267,000	0.00	260,000	260,000	0	0.00
<b>Function</b>	<b>6110</b>	<b>OPERATING CONTINGENCY</b>	0	0	39,163	0.00	40,000	40,000	0	0.00
<b>Function</b>	<b>7000</b>	<b>UNAPPROPRIATED END FUND BAL</b>	694,587	604,752	460,000	0.00	491,242	491,242	0	0.00
<b>Total Fund</b>	<b>100</b>	<b>GENERAL FUND</b>	<b>7,956,088</b>	<b>8,150,248</b>	<b>7,658,280</b>	<b>58.76</b>	<b>8,117,392</b>	<b>8,117,392</b>	<b>0</b>	<b>62.57</b>



**Knappa School District 4**  
**41535 Old Hwy 30 Astoria, OR 97103**

**General Fund by Object**

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100</b>	<b>GENERAL FUND</b>								
111	LICENSED SALARIES	1,806,159	1,943,139	1,959,574	29.65	2,022,424	2,022,424	0	28.73
112	CLASSIFIED SALARIES	912,802	828,982	821,446	21.71	1,043,134	1,043,134	0	27.45
113	MANAGERIAL LIC/ADMIN	477,557	490,523	486,400	4.50	490,636	490,636	0	4.40
114	MANAGERIAL/CONFIDENTIAL	182,714	250,003	195,822	2.90	129,449	129,449	0	1.99
122	SUBSTITUTE CLASSIFIED	4,730	9,632	5,000	0.00	0	0	0	0.00
124	TEMP CLASSIFIED SALAY	11,831	12,100	15,000	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	121,236	77,206	82,805	0.00	22,494	22,494	0	0.00
139	OPT OUT INS	144,228	155,654	143,687	0.00	132,415	132,415	0	0.00
211	PERS	833,671	919,926	920,858	0.00	1,006,019	1,006,019	0	0.00
212	PERS - EMP PAID PICK UP	45,519	57,254	48,471	0.00	42,660	42,660	0	0.00
220	SOCIAL SECURITY	267,125	279,635	277,085	0.00	282,856	282,856	0	0.00
231	WORKERS COMPENSATON	24,995	25,330	25,251	0.00	21,989	21,989	0	0.00
232	UNEMPLOYMENT COMPENSATION	1,419	7,771	101,415	0.00	91,522	91,522	0	0.00
233	STATE TAX PFMLI	8,145	14,925	14,276	0.00	15,035	15,035	0	0.00
240	VEBA CONTRIBUTION	98,624	64,573	34,414	0.00	0	0	0	0.00
241	HEALTH INSURANCE	368,953	427,608	379,469	0.00	540,196	540,196	0	0.00
243	PHYSICALS & DRUG TESTING	2,320	2,130	2,500	0.00	0	0	0	0.00
244	FINGERPRINTING	1,518	871	1,500	0.00	0	0	0	0.00
245	TUITION	5,613	4,883	10,000	0.00	10,000	10,000	0	0.00
246	TRAVEL	150	335	500	0.00	0	0	0	0.00
249	OTHER BENEFITS	27,435	23,186	27,193	0.00	28,982	28,982	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	299,530	420,841	354,250	0.00	186,750	186,750	0	0.00
321	CLEANING SERVICES	743	904	500	0.00	500	500	0	0.00
322	REPAIRS & MAINTENANCE SER	127,924	110,986	79,000	0.00	69,800	69,800	0	0.00
324	RENTALS	17,397	15,960	15,000	0.00	17,200	17,200	0	0.00
325	ELECTRICITY	60,644	72,979	68,000	0.00	83,000	83,000	0	0.00
326	FUEL	72,322	59,043	61,000	0.00	73,500	73,500	0	0.00
327	WATER & SEWAGE	4,338	4,943	6,000	0.00	8,000	8,000	0	0.00
328	GARBAGE	12,924	10,110	11,000	0.00	13,000	13,000	0	0.00
340	TRAVEL	27,089	33,671	39,300	0.00	40,800	40,800	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	2,735	7,900	1,000	0.00	1,000	1,000	0	0.00

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100</b>	<b>GENERAL FUND</b>								
351	TELEPHONE	18,425	17,932	17,250	0.00	17,750	17,750	0	0.00
353	POSTAGE	2,713	2,033	2,800	0.00	2,800	2,800	0	0.00
354	ADVERTISING	1,090	1,336	0	0.00	539	539	0	0.00
355	PRINTING & BINDING	2,115	2,175	1,700	0.00	1,700	1,700	0	0.00
370	TUITION	220	0	0	0.00	0	0	0	0.00
374	OTHER TUITION	7,145	2,081	6,000	0.00	4,000	4,000	0	0.00
381	AUDIT SERVICES	41,920	44,630	50,000	0.00	55,000	55,000	0	0.00
382	LEGAL SERVICES	153	0	5,000	0.00	5,000	5,000	0	0.00
384	NEGOTIATION SERVICES	0	0	1,000	0.00	1,000	1,000	0	0.00
388	ELECTION SERVICES	358	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	184,390	169,981	176,000	0.00	312,250	312,250	0	0.00
410	CONSUMABLE SUPPLIES & MAT	279,087	207,248	233,900	0.00	240,600	240,600	0	0.00
430	LIBRARY BOOKS	0	139	0	0.00	0	0	0	0.00
431	REFERENCE BOOKS/LIBRARY	0	22	0	0.00	0	0	0	0.00
440	PERIODICALS	770	0	0	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES	10,170	1,994	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	26,523	34,395	37,600	0.00	29,500	29,500	0	0.00
480	COMPUTER HARDWARE	297	0	0	0.00	5,000	5,000	0	0.00
640	DUES & FEES	122,099	27,892	28,650	0.00	41,150	41,150	0	0.00
650	INSURANCE & JUDGMENTS	22,888	138,322	144,000	0.00	236,000	236,000	0	0.00
670	TAXES & LICENSES	1,750	315	500	0.00	500	500	0	0.00
712	TRANSFER TO MAINTENANCE RESERVE	75,000	125,000	0	0.00	0	0	0	0.00
714	TRANSFER TO TEXTBOOK RESERVE	80,000	40,000	10,000	0.00	0	0	0	0.00
715	TRANSFER TO EXTRA CURRICU	212,000	197,000	257,000	0.00	260,000	260,000	0	0.00
716	TRANSFER TO TECHNOLOGY RESERVE	50,000	50,000	0	0.00	0	0	0	0.00
717	TRANSFER TO BUS REPLACEME	150,000	150,000	0	0.00	0	0	0	0.00
810	PLANNED RESERVES	0	0	39,163	0.00	40,000	40,000	0	0.00
820	RESERVE FOR NEXT YEAR	694,587	604,752	460,000	0.00	491,242	491,242	0	0.00
<b>Total Fund 100</b>	<b>GENERAL FUND</b>	7,956,088	8,150,248	7,658,280	58.76	8,117,392	8,117,3920	0	62.57

# GENERAL FUND



# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100

FUNCTION: 1111

PROGRAM: Elementary, K-5

### 1. Program Description:

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.

ELEMENTARY K-5	
100 Salaries	760,880
200 Associated PR Costs	443,251
300 Purchased Services	78,000
400 Supplies & Materials	25,000
600 Other	0
TOTAL	1,307,131

### 2. Personnel Data:

9.28 Licensed FTE

2.44 Classified FTE

### 3. Funding Source:

State School Fund

### 4. Budgetary Notes:

Supplemental services are provided through Title I-A

**Knappa School District 4**  
**41535 Old Hwy 30 Astoria, OR 97103**

**Requirements Report**

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
<b>Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>								
111	LICENSED SALARIES	812,576	653,173	674,123	10.12	651,652	651,652	0	9.28
112	CLASSIFIED SALARIES	83,069	67,401	64,702	2.22	72,788	72,788	0	2.44
130	ADDITIONAL SALARY	19,747	2,840	0	0.00	0	0	0	0.00
139	OPT OUT INS	23,991	32,560	33,762	0.00	36,441	36,441	0	0.00
211	PERS	212,495	189,895	193,499	0.00	197,819	197,819	0	0.00
220	SOCIAL SECURITY	68,207	56,962	57,677	0.00	55,837	55,837	0	0.00
231	WORKERS COMPENSATON	3,214	2,677	2,781	0.00	2,241	2,241	0	0.00
232	UNEMPLOYMENT COMPENSATION	357	298	100,302	0.00	90,292	90,292	0	0.00
233	STATE TAX PFMLI	2,152	2,978	3,016	0.00	2,919	2,919	0	0.00
240	VEBA CONTRIBUTION	70,425	34,911	27,019	0.00	0	0	0	0.00
241	HEALTH INSURANCE	86,631	77,676	62,164	0.00	88,558	88,558	0	0.00
249	OTHER BENEFITS	5,892	4,740	4,348	0.00	5,584	5,584	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	3,742	8,000	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	85,318	4,971	4,000	0.00	3,500	3,500	0	0.00
324	RENTALS	7,071	7,086	6,000	0.00	8,000	8,000	0	0.00
340	TRAVEL	925	1,267	1,500	0.00	1,500	1,500	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	410	0	0	0.00	0	0	0	0.00
355	PRINTING & BINDING	0	604	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	81,483	62,603	60,000	0.00	65,000	65,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	38,186	16,211	25,000	0.00	20,000	20,000	0	0.00
470	COMPUTER SOFTWARE	10,334	3,134	10,000	0.00	5,000	5,000	0	0.00
640	DUES & FEES	5,718	0	0	0.00	0	0	0	0.00
<b>Total Function 1111 ELEMENTARY EDUCATION K-5</b>		<b>1,621,941</b>	<b>1,229,989</b>	<b>1,329,892</b>	<b>12.34</b>	<b>1,307,131</b>	<b>1,307,131</b>	<b>0</b>	<b>11.72</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 1121  
PROGRAM: Middle School Programs

### 1. Program Description:

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 and/or junior high school years.

### 2. Personnel Data:

5.26 Licensed FTE

### 3. Funding Source:

State School Fund

### 4. Budgetary Notes:

Supplemental services are provided through Title I-A

MIDDLE SCHOOLS	
100 Salaries	424,733
200 Associated PR Costs	226,147
300 Purchased Services	32,500
400 Supplies & Materials	13,000
600 Other	0
TOTAL	696,381

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
<b>Function 1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRA</b>								
111	LICENSED SALARIES	228,018	412,965	386,450	5.09	416,811	416,811	0	5.26
130	ADDITIONAL SALARY	4,225	3	0	0.00	0	0	0	0.00
139	OPT OUT INS	7,375	7,657	7,944	0.00	7,922	7,922	0	0.00
211	PERS	58,309	109,854	103,420	0.00	118,115	118,115	0	0.00
220	SOCIAL SECURITY	18,009	31,286	29,458	0.00	31,734	31,734	0	0.00
231	WORKERS COMPENSATON	808	1,375	1,283	0.00	1,269	1,269	0	0.00
232	UNEMPLOYMENT COMPENSATION	94	164	154	0.00	166	166	0	0.00
233	STATE TAX PFMLI	586	1,636	1,541	0.00	1,659	1,659	0	0.00
240	VEBA CONTRIBUTION	(2,370)	6,107	9,448	0.00	0	0	0	0.00
241	HEALTH INSURANCE	35,350	73,841	54,965	0.00	73,204	73,204	0	0.00
322	REPAIRS & MAINTENANCE SER	2,743	2,229	3,000	0.00	2,500	2,500	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	7,218	0	0.00	0	0	0	0.00
355	PRINTING & BINDING	0	298	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	6,650	26,029	30,000	0.00	30,000	30,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	8,724	8,310	10,000	0.00	12,000	12,000	0	0.00
470	COMPUTER SOFTWARE	344	0	5,000	0.00	1,000	1,000	0	0.00
<b>Total Function 1121 MIDDLE/JUNIOR HIGH PROGRA</b>		<b>368,867</b>	<b>688,972</b>	<b>642,662</b>	<b>5.09</b>	<b>696,381</b>	<b>696,381</b>	<b>0</b>	<b>5.26</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 1131  
PROGRAM: High School Programs

### 1. Program Description:

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

HIGH SCHOOLS	
100 Salaries	575,856
200 Associated PR Costs	317,592
300 Purchased Services	72,000
400 Supplies & Materials	37,500
600 Other	2,000
TOTAL	1,004,948

### 2. Personnel Data:

8.24 Licensed FTE  
.06 Classified FTE

### 3. Funding Source:

State School Fund

### 4. Budgetary Notes:



## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
<b>Fund 100    GENERAL FUND</b>		<hr/>							
<b>Function 1131</b>	<b>HIGH SCHOOL PROGRAMS</b>								
111	LICENSED SALARIES	509,630	533,474	530,472	8.52	543,441	543,441	0	8.24
112	CLASSIFIED SALARIES	3,191	0	6,542	0.20	1,620	1,620	0	0.06
130	ADDITIONAL SALARY	31,536	19,160	18,805	0.00	14,951	14,951	0	0.00
139	OPT OUT INS	27,727	22,971	23,832	0.00	15,844	15,844	0	0.00
211	PERS	131,954	131,837	145,657	0.00	154,178	154,178	0	0.00
212	PERS - EMP PAID PICK UP	0	0	0	0.00	851	851	0	0.00
220	SOCIAL SECURITY	38,692	39,772	38,395	0.00	38,205	38,205	0	0.00
231	WORKERS COMPENSATON	1,994	1,926	2,091	0.00	1,766	1,766	0	0.00
232	UNEMPLOYMENT COMPENSATION	224	226	225	0.00	242	242	0	0.00
233	STATE TAX PFMLI	1,284	2,257	2,251	0.00	2,243	2,243	0	0.00
240	VEBA CONTRIBUTION	8,738	8,423	(7,022)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	88,493	108,688	104,599	0.00	120,108	120,108	0	0.00
249	OTHER BENEFITS	119	0	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	908	926	2,500	0.00	2,000	2,000	0	0.00
324	RENTALS	2,243	2,243	2,500	0.00	2,500	2,500	0	0.00
340	TRAVEL	1,318	426	1,500	0.00	1,500	1,500	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	2,325	682	1,000	0.00	1,000	1,000	0	0.00
374	OTHER TUITION	900	2,081	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	68,681	60,037	60,000	0.00	65,000	65,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	43,718	29,556	32,000	0.00	35,000	35,000	0	0.00
470	COMPUTER SOFTWARE	0	3,480	2,000	0.00	2,500	2,500	0	0.00
640	DUES & FEES	1,214	1,750	2,000	0.00	2,000	2,000	0	0.00
<hr/>									
<b>Total Function 1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	<b>964,887</b>	<b>969,913</b>	<b>969,346</b>	<b>8.72</b>	<b>1,004,948</b>	<b>1,004,948</b>	<b>0</b>	<b>8.30</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100

FUNCTION: 1132

PROGRAM: High School Extracurricular

### 1. Program Description:

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

### 2. Personnel Data:

### 3. Funding Source:

### 4. Budgetary Notes:

Historical Information Only  
HS Extracurricular activities are now reported in Fund 271

HS EXTRA-CURR	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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**Fund 100    GENERAL FUND**

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**Function 1132    HIGH SCHOOL COCURRICULAR**

130	ADDITIONAL SALARY	30	0	0	0.00	0	0	0	0.00
211	PERS	7	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	2	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	0	0	0.00	0	0	0	0.00

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<b>Total Function</b>	<b>1132    HIGH SCHOOL COCURRICULAR</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100

FUNCTION: 1220

PROGRAM: Restrictive Programs

### 1. Program Description:

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences may include Structured and Intensive Learning Centers, Life Skills Programs, Extended Year Programs, Diagnostic Services, and Nursing Services.

### 2. Personnel Data:

2.00 Classified FTE

### 3. Funding Source:

State school fund

### 4. Budgetary Notes:

This program counts towards Maintenance of Effort  
Supplemental services are provided through IDEA funds.  
Additional new Severe Needs classroom.

RESTR PROGRAMS	
100 Salaries	55,906
200 Associated PR Costs	49,392
300 Purchased Services	18,250
400 Supplies & Materials	0
600 Other	0
<b>TOTAL</b>	<b>123,548</b>

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100	GENERAL FUND								
Function 1220	RESTRICTIVE PROGRAMS								
112	CLASSIFIED SALARIES	0	0	0	0.00	55,906	55,906	0	2.00
211	PERS	0	0	0	0.00	14,410	14,410	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	4,202	4,202	0	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	299	299	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	22	22	0	0.00
233	STATE TAX PFMLI	0	0	0	0.00	220	220	0	0.00
241	HEALTH INSURANCE	0	0	0	0.00	30,240	30,240	0	0.00
389	OTHER NON-INSTR PROF SERV	0	0	0	0.00	18,250	18,250	0	0.00
Total Function 1220	RESTRICTIVE PROGRAMS	0	0	0	0.00	123,548	123,548	0	2.00

# **KNAPPA SCHOOL DISTRICT #4** **PROGRAM BUDGET INFORMATION**

APPROVED 2025-2026

FUND: 100

FUNCTION: 1225

PROGRAM: Out of District Programs

## 1. Program Description:

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting.

## 2. Personnel Data:

1.00 Licensed FTE  
 2.48 Classified FTE

## 3. Funding Source:

State school fund  
 Revenue from other participating Districts

## 4. Budgetary Notes:

This program counts towards Maintenance of Effort  
 Consortium Special Education placements are Purchased Services  
 Added high medical needs consortium classroom in Knappa School District

OUT OF DISTRICT	
100 Salaries	125,183
200 Associated PR Costs	59,643
300 Purchased Services	180,000
400 Supplies & Materials	0
600 Other	0
<b>TOTAL</b>	<b>364,826</b>

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
Fund 100 GENERAL FUND									
<hr/>									
Function	1225 DISABILITIES								
111	LICENSED SALARIES	0	0	0	0.00	51,530	51,530	0	1.00
112	CLASSIFIED SALARIES	0	0	0	0.00	73,653	73,653	0	2.48
211	PERS	0	0	0	0.00	37,626	37,626	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	10,877	10,877	0	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	450	450	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	58	58	0	0.00
233	STATE TAX PFMLI	0	0	0	0.00	569	569	0	0.00
241	HEALTH INSURANCE	0	0	0	0.00	9,134	9,134	0	0.00
249	OTHER BENEFITS	0	0	0	0.00	930	930	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	191,373	241,853	262,500	0.00	180,000	180,000	0	0.00
<hr/>									
Total Function	1225 DISABILITIES	191,373	241,853	262,500	0.00	364,826	364,826	0	3.48

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100

FUNCTION: 1250

PROGRAM: Less Restrictive Programs for Students with Disabilities

### 1. Program Description:

Special learning experiences for students with disabilities outside the regular classroom. These programs include Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

### 2. Personnel Data:

2.75 Licensed FTE  
6.16 Classified FTE

### 3. Funding Source:

State school fund

### 4. Budgetary Notes:

This program counts towards Maintenance of Effort  
Supplemental services provided through IDEA

LESS RESTRICTIVE	
100 Salaries	372,707
200 Associated PR Costs	161,624
300 Purchased Services	28,500
400 Supplies & Materials	6,500
600 Other	2,000
TOTAL	571,331



# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
<b>Function 1250</b>	<b>RESOURCE ROOMS</b>								
111	LICENSED SALARIES	103,897	136,542	198,873	3.72	181,623	181,623	0	2.75
112	CLASSIFIED SALARIES	199,011	166,312	171,402	6.12	176,203	176,203	0	6.16
130	ADDITIONAL SALARY	1,775	235	0	0.00	0	0	0	0.00
139	OPT OUT INS	21,232	15,710	11,916	0.00	14,882	14,882	0	0.00
211	PERS	61,592	66,791	88,815	0.00	94,944	94,944	0	0.00
212	PERS - EMP PAID PICK UP	198	124	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	23,323	24,167	29,438	0.00	27,622	27,622	0	0.00
231	WORKERS COMPENSATON	1,122	1,156	1,307	0.00	1,155	1,155	0	0.00
232	UNEMPLOYMENT COMPENSATION	122	1,271	151	0.00	144	144	0	0.00
233	STATE TAX PFMLI	692	1,260	1,512	0.00	1,444	1,444	0	0.00
240	VEBA CONTRIBUTION	4,814	(3,318)	(3,574)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	1,802	21,040	40,722	0.00	26,596	26,596	0	0.00
249	OTHER BENEFITS	11,359	9,709	11,886	0.00	9,719	9,719	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	93,671	154,689	85,000	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	170	100	0	0.00	0	0	0	0.00
324	RENTALS	428	537	500	0.00	500	500	0	0.00
340	TRAVEL	8,907	9,118	8,000	0.00	8,000	8,000	0	0.00
389	OTHER NON-INSTR PROF SERV	18,431	19,023	20,000	0.00	20,000	20,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	5,404	4,845	6,000	0.00	5,000	5,000	0	0.00
460	NONCONSUMABLE SUPPLIES	2,180	0	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	732	1,535	2,000	0.00	1,500	1,500	0	0.00
640	DUES & FEES	1,289	1,720	2,000	0.00	2,000	2,000	0	0.00
<b>Total Function 1250</b>	<b>RESOURCE ROOMS</b>	<b>562,153</b>	<b>632,565</b>	<b>675,949</b>	<b>9.84</b>	<b>571,331</b>	<b>571,331</b>	<b>0</b>	<b>8.91</b>

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100

FUNCTION: 1272

PROGRAM: Title I-A

1. Program Description:

Services authorized under Title I-A of the ESEA

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical Information Only.

Services are provided by Title I-A grant

TITLE I-A	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
<b>Fund 100    GENERAL FUND</b>									
<hr/>									
<b>Function 1272</b>	<b>TITLE I</b>								
111	LICENSED SALARIES	0	3,452	0	0.00	0	0	0	0.00
112	CLASSIFIED SALARIES	24,841	24,145	30,325	0.65	0	0	0	0.00
211	PERS	8,434	6,758	7,581	0.00	0	0	0	0.00
220	SOCIAL SECURITY	2,616	2,087	2,320	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	118	97	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	14	10	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	137	109	0	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	0	(147)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	4,233	878	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	1,927	2,723	4,177	0.00	0	0	0	0.00
340	TRAVEL	152	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	8,767	452	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	475	4	0	0.00	0	0	0	0.00
<hr/>									
<b>Total Function 1272</b>	<b>TITLE I</b>	<b>51,714</b>	<b>40,567</b>	<b>44,403</b>	<b>0.65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# **KNAPPA SCHOOL DISTRICT #4** **PROGRAM BUDGET INFORMATION**

APPROVED 2025-2026

FUND: 100  
FUNCTION: 1280  
PROGRAM: Alternative Education

ALTERNATIVE ED	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	4,000
400 Supplies & Materials	0
600 Other	0
TOTAL	4,000

## 1. Program Description:

Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.

## 2. Personnel Data:

## 3. Funding Source:

State school fund

## 4. Budgetary Notes:

Clatsop Works Program

## Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>										
<b>Function 1280</b>	<b>ALTERNATIVE EDUCATION</b>									
370	TUITION		220	0	0	0.00	0	0	0	0.00
374	OTHER TUITION		6,245	0	6,000	0.00	4,000	4,000	0	0.00
<b>Total Function 1280</b>	<b>ALTERNATIVE EDUCATION</b>		<b>6,465</b>	<b>0</b>	<b>6,000</b>	<b>0.00</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0.00</b>

# **KNAPPA SCHOOL DISTRICT #4** **PROGRAM BUDGET INFORMATION**

APPROVED 2025-2026

FUND: 100

FUNCTION: 1291

PROGRAM: English Language Learner (ELL) Programs

## 1. Program Description:

As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language.

## 2. Personnel Data:

.50 Licensed FTE

## 3. Funding Source:

State school fund

## 4. Budgetary Notes:

Supplemental services are provided through Title III

ELL	
100 Salaries	30,053
200 Associated PR Costs	21,583
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	51,637

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
Fund 100 GENERAL FUND									
<hr/>									
Function	1291 ENGLISH 2ND LANGUAGE PROG								
111	LICENSED SALARIES	1,702	23,379	28,013	0.50	30,053	30,053	0	0.50
112	CLASSIFIED SALARIES	742	0	0	0.00	0	0	0	0.00
211	PERS	580	5,852	7,012	0.00	7,970	7,970	0	0.00
220	SOCIAL SECURITY	183	1,726	2,074	0.00	2,204	2,204	0	0.00
231	WORKERS COMPENSATON	8	79	93	0.00	90	90	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	9	11	0.00	12	12	0	0.00
233	STATE TAX PFMLI	1	90	108	0.00	115	115	0	0.00
240	VEBA CONTRIBUTION	0	(1,659)	(1,787)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	9,661	10,539	0.00	11,193	11,193	0	0.00
340	TRAVEL	1,200	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	652	165	500	0.00	0	0	0	0.00
<hr/>									
Total Function	1291 ENGLISH 2ND LANGUAGE PROG	5,069	39,302	46,563	0.50	51,637	51,637	0	0.50

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2122  
PROGRAM: Counseling Services

### 1. Program Description:

Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

### 2. Personnel Data:

.70 Licensed FTE

### 3. Funding Source:

### 4. Budgetary Notes:

COUNSELING SERVICES	
100 Salaries	60,373
200 Associated PR Costs	33,960
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	94,333



## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2122</b>	<b>COUNSELING SERVICES</b>								
111	LICENSED SALARIES	74,809	99,207	58,031	0.70	60,373	60,373	0	0.70
211	PERS	17,745	24,831	14,525	0.00	16,011	16,011	0	0.00
212	PERS - EMP PAID PICK UP	0	1,878	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	5,397	7,207	4,215	0.00	4,392	4,392	0	0.00
231	WORKERS COMPENSATON	252	328	189	0.00	180	180	0	0.00
232	UNEMPLOYMENT COMPENSATION	28	38	22	0.00	23	23	0	0.00
233	STATE TAX PFMLI	165	377	220	0.00	230	230	0	0.00
240	VEBA CONTRIBUTION	(3,643)	7,560	(2,502)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	20,295	21,086	14,755	0.00	13,125	13,125	0	0.00
410	CONSUMABLE SUPPLIES & MAT	575	124	500	0.00	0	0	0	0.00
<b>Total Function 2122 COUNSELING SERVICES</b>		<b>115,623</b>	<b>162,636</b>	<b>89,956</b>	<b>0.70</b>	<b>94,333</b>	<b>94,333</b>	<b>0</b>	<b>0.70</b>

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2134  
PROGRAM: Nurse Services

### 1. Program Description:

Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referral for other health services.

### 2. Personnel Data:

.44 Classified FTE

### 3. Funding Source:

### 4. Budgetary Notes:

Additional funding provided in SLA grant

NURSE SERVICES	
100 Salaries	29,502
200 Associated PR Costs	12,070
300 Purchased Services	500
400 Supplies & Materials	2,000
600 Other	150
TOTAL	44,222

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
<b>Fund 100    GENERAL FUND</b>									
<hr/>									
<b>Function</b>	<b>2134    NURSE SERVICES</b>								
112	CLASSIFIED SALARIES	59,334	26,702	33,888	0.44	26,606	26,606	0	0.44
139	OPT OUT INS	7,404	3,840	3,476	0.00	2,896	2,896	0	0.00
211	PERS	15,830	4,571	8,723	0.00	7,824	7,824	0	0.00
212	PERS - EMP PAID PICK UP	0	4,101	2,092	0.00	1,770	1,770	0	0.00
220	SOCIAL SECURITY	5,105	2,336	2,858	0.00	2,257	2,257	0	0.00
231	WORKERS COMPENSATON	226	100	81	0.00	89	89	0	0.00
232	UNEMPLOYMENT COMPENSATION	27	12	10	0.00	12	12	0	0.00
233	STATE TAX PFMLI	142	122	101	0.00	118	118	0	0.00
322	REPAIRS & MAINTENANCE SER	105	0	500	0.00	0	0	0	0.00
340	TRAVEL	66	411	500	0.00	500	500	0	0.00
410	CONSUMABLE SUPPLIES & MAT	2,507	1,530	2,000	0.00	2,000	2,000	0	0.00
640	DUES & FEES	140	140	150	0.00	150	150	0	0.00
<hr/>									
<b>Total Function</b>	<b>2134    NURSE SERVICES</b>	<b>90,886</b>	<b>43,865</b>	<b>54,378</b>	<b>0.44</b>	<b>44,222</b>	<b>44,222</b>	<b>0</b>	<b>0.44</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2152  
PROGRAM: Speech Pathology Services

### 1. Program Description:

Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.

SPEECH SERVICES	
100 Salaries	86,942
200 Associated PR Costs	48,899
300 Purchased Services	0
400 Supplies & Materials	500
600 Other	0
<b>TOTAL</b>	<b>136,341</b>

### 2. Personnel Data:

1.00 Licensed FTE

### 3. Funding Source:

### 4. Budgetary Notes:

Services provided to students on IEPs count towards Maintenance of Effort

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
<b>Fund 100    GENERAL FUND</b>									
<hr/>									
<b>Function</b>	<b>2152    SPEECH</b>								
111	LICENSED SALARIES	75,447	80,948	83,613	1.00	86,942	86,942	0	1.00
130	ADDITIONAL SALARY	0	1,684	0	0.00	0	0	0	0.00
211	PERS	17,896	20,762	20,928	0.00	23,057	23,057	0	0.00
220	SOCIAL SECURITY	5,550	6,191	6,226	0.00	6,479	6,479	0	0.00
231	WORKERS COMPENSATON	255	271	271	0.00	259	259	0	0.00
232	UNEMPLOYMENT COMPENSATION	29	32	33	0.00	34	34	0	0.00
233	STATE TAX PFMLI	169	324	326	0.00	339	339	0	0.00
240	VEBA CONTRIBUTION	2,460	2,750	2,795	0.00	0	0	0	0.00
241	HEALTH INSURANCE	14,247	14,743	14,788	0.00	18,732	18,732	0	0.00
322	REPAIRS & MAINTENANCE SER	0	135	0	0.00	0	0	0	0.00
340	TRAVEL	0	135	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	833	197	500	0.00	500	500	0	0.00
<hr/>									
<b>Total Function</b>	<b>2152    SPEECH</b>	<b>116,886</b>	<b>128,171</b>	<b>129,479</b>	<b>1.00</b>	<b>136,341</b>	<b>136,341</b>	<b>0</b>	<b>1.00</b>

# **KNAPPA SCHOOL DISTRICT #4** **PROGRAM BUDGET INFORMATION**

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2160  
PROGRAM: Other Student Treatment

OTHER TREATMENT	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	107,000
400 Supplies & Materials	0
600 Other	0
TOTAL	107,000

## 1. Program Description:

Activities associated with providing services, such as occupational therapy, physical therapy, adaptive physical education, etc.

## 2. Personnel Data:

## 3. Funding Source:

## 4. Budgetary Notes:

Contracted services for Occupational and Physical Therapy

# Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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## Fund 100 GENERAL FUND

### Function 2160 OTHER STUDENT TREATMENT

389 OTHER NON-INSTR PROF SERV	0	0	0	0.00	107,000	107,000	0	0.00
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Total Function 2160 OTHER STUDENT TREATMENT	0	0	0	0.00	107,000	107,000	0	0.00
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# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100

FUNCTION: 2190

PROGRAM: Service Direction, Student Support Services

### 1. Program Description:

Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director should be recorded here.

### 2. Personnel Data:

.25 Classified FTE  
.50 Administrator FTE

### 3. Funding Source:

### 4. Budgetary Notes:

SERVICE DIRECTION	
100 Salaries	65,660
200 Associated PR Costs	26,187
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	91,847



## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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### Fund 100 GENERAL FUND

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#### Function 2190 SERVICE DIRECTION/STUDENT

112	CLASSIFIED SALARIES	8,937	8,017	7,961	0.22	9,603	9,603	0	0.25
113	MANAGERIAL LIC/ADMIN	45,000	46,456	47,996	0.50	49,457	49,457	0	0.50
139	OPT OUT INS	5,230	5,429	3,972	0.00	6,600	6,600	0	0.00
211	PERS	14,034	14,876	14,740	0.00	17,413	17,413	0	0.00
212	PERS - EMP PAID PICK UP	2,921	2,989	3,056	0.00	3,264	3,264	0	0.00
220	SOCIAL SECURITY	4,526	4,626	4,584	0.00	5,023	5,023	0	0.00
231	WORKERS COMPENSATON	199	200	196	0.00	198	198	0	0.00
232	UNEMPLOYMENT COMPENSATION	24	24	24	0.00	26	26	0	0.00
233	STATE TAX PFMLI	139	242	240	0.00	263	263	0	0.00

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Total Function 2190	SERVICE DIRECTION/STUDENT	81,010	82,858	82,769	0.72	91,847	91,847	0	0.75
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# **KNAPPA SCHOOL DISTRICT #4** **PROGRAM BUDGET INFORMATION**

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2222  
PROGRAM: Library/Media Center

LIBRARY/MEDIA	
100 Salaries	29,837
200 Associated PR Costs	12,922
300 Purchased Services	0
400 Supplies & Materials	1,000
600 Other	0
TOTAL	43,759

## 1. Program Description:

Activities such as selecting, acquiring, preparing, cataloging, and circulating print and non-print materials as well as networking with other entities to offer a wide array of materials to students and staff.

## 2. Personnel Data:

.88 Classified FTE

## 3. Funding Source:

## 4. Budgetary Notes:

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
Fund 100    GENERAL FUND									
<hr/>									
Function	2222    LIBRARY/MEDIA CENTER								
112	CLASSIFIED SALARIES	19,831	18,947	20,409	0.62	29,837	29,837	0	0.88
130	ADDITIONAL SALARY	0	376	0	0.00	0	0	0	0.00
211	PERS	1,380	4,837	5,108	0.00	7,913	7,913	0	0.00
220	SOCIAL SECURITY	1,517	1,478	1,561	0.00	2,283	2,283	0	0.00
231	WORKERS COMPENSATON	72	71	71	0.00	96	96	0	0.00
232	UNEMPLOYMENT COMPENSATION	8	8	8	0.00	12	12	0	0.00
233	STATE TAX PFMLI	49	77	82	0.00	119	119	0	0.00
249	OTHER BENEFITS	2,100	1,813	1,981	0.00	2,500	2,500	0	0.00
389	OTHER NON-INSTR PROF SERV	0	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,340	1,092	1,500	0.00	1,000	1,000	0	0.00
430	LIBRARY BOOKS	0	139	0	0.00	0	0	0	0.00
431	REFERENCE BOOKS/LIBRARY	0	22	0	0.00	0	0	0	0.00
440	PERIODICALS	770	0	0	0.00	0	0	0	0.00
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Total Function	2222    LIBRARY/MEDIA CENTER	27,067	28,861	30,721	0.62	43,759	43,759	0	0.88

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2240  
PROGRAM: Instructional Staff Development

### 1. Program Description:

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. This function is for staff development that is related to instruction and includes external training attended by instructional staff.

### 2. Personnel Data:

### 3. Funding Source:

### 4. Budgetary Notes:

Supplemental activities are provided by Title II-A

STAFF DEVELOPMENT	
100 Salaries	0
200 Associated PR Costs	10,000
300 Purchased Services	15,750
400 Supplies & Materials	0
600 Other	0
TOTAL	25,750

## Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>										
<b>Function</b>	<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>								
245	TUITION		5,613	4,883	10,000	0.00	10,000	10,000	0	0.00
310	PROFESSIONAL/TECHNICAL/IN		0	750	750	0.00	750	750	0	0.00
340	TRAVEL		2,580	14,073	15,000	0.00	15,000	15,000	0	0.00
<b>Total Function 2240 INSTRUCTIONAL STAFF DEVEL</b>			<b>8,193</b>	<b>19,706</b>	<b>25,750</b>	<b>0.00</b>	<b>25,750</b>	<b>25,750</b>	<b>0</b>	<b>0.00</b>

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2310  
PROGRAM: Board of Education Services

1. Program Description:

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Includes election, audit, and legal services.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

BOARD OF ED	
100 Salaries	5,000
200 Associated PR Costs	3,192
300 Purchased Services	66,539
400 Supplies & Materials	5,100
600 Other	207,500
TOTAL	287,331

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
<b>Function</b>	<b>2310 BOARD OF EDUCATION SERVIC</b>								
112	CLASSIFIED SALARIES	0	0	0	0.00	5,000	5,000	0	0.00
114	MANAGERIAL/CONFIDENTIAL	4,012	8,024	8,305	0.00	0	0	0	0.00
211	PERS	952	2,008	2,079	0.00	1,326	1,326	0	0.00
212	PERS - EMP PAID PICK UP	241	481	498	0.00	0	0	0	0.00
220	SOCIAL SECURITY	307	614	635	0.00	382	382	0	0.00
231	WORKERS COMPENSATON	14	27	27	0.00	16	16	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	3	3	0.00	2	2	0	0.00
233	STATE TAX PFMLI	8	32	33	0.00	20	20	0	0.00
241	HEALTH INSURANCE	0	0	0	0.00	1,445	1,445	0	0.00
354	ADVERTISING	0	461	0	0.00	539	539	0	0.00
381	AUDIT SERVICES	41,920	44,630	50,000	0.00	55,000	55,000	0	0.00
382	LEGAL SERVICES	153	0	5,000	0.00	5,000	5,000	0	0.00
384	NEGOTIATION SERVICES	0	0	1,000	0.00	1,000	1,000	0	0.00
388	ELECTION SERVICES	358	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	0	1,837	5,000	0.00	5,000	5,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	81	78	100	0.00	100	100	0	0.00
470	COMPUTER SOFTWARE	0	11,700	5,000	0.00	5,000	5,000	0	0.00
640	DUES & FEES	97,770	1,875	2,000	0.00	2,500	2,500	0	0.00
650	INSURANCE & JUDGMENTS	869	116,464	120,000	0.00	205,000	205,000	0	0.00
<b>Total Function 2310 BOARD OF EDUCATION SERVIC</b>		<b>146,685</b>	<b>188,234</b>	<b>199,682</b>	<b>0.00</b>	<b>287,331</b>	<b>287,331</b>	<b>0</b>	<b>0.00</b>

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2321  
PROGRAM: Office of the Superintendent Services

### 1. Program Description:

Activities performed by the superintendent in the general direction and management of all affairs of the district. Includes all personnel and materials in the office of the chief executive officer.

### 2. Personnel Data:

.25 Classified FTE  
1.00 Administrative FTE

### 3. Funding Source:

### 4. Budgetary Notes:

EXEC ADMIN	
100 Salaries	159,284
200 Associated PR Costs	92,593
300 Purchased Services	2,000
400 Supplies & Materials	2,000
600 Other	3,500
TOTAL	259,377



# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
<b>Function</b>	<b>2321 OFFICE OF SUPERINTENDENT</b>								
112	CLASSIFIED SALARIES	0	0	0	0.00	14,136	14,136	0	0.25
113	MANAGERIAL LIC/ADMIN	135,048	138,515	130,563	1.00	145,148	145,148	0	1.00
114	MANAGERIAL/CONFIDENTIAL	13,417	15,027	15,434	0.25	0	0	0	0.00
139	OPT OUT INS	1,851	1,920	1,986	0.00	0	0	0	0.00
211	PERS	35,655	38,283	37,040	0.00	42,242	42,242	0	0.00
212	PERS - EMP PAID PICK UP	9,019	9,177	8,879	0.00	8,709	8,709	0	0.00
220	SOCIAL SECURITY	11,291	11,721	11,152	0.00	12,015	12,015	0	0.00
231	WORKERS COMPENSATON	503	502	477	0.00	472	472	0	0.00
232	UNEMPLOYMENT COMPENSATION	59	61	58	0.00	63	63	0	0.00
233	STATE TAX PFMLI	300	613	583	0.00	628	628	0	0.00
240	VEBA CONTRIBUTION	1,225	(2,779)	(3,574)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	15,364	20,147	21,079	0.00	22,940	22,940	0	0.00
249	OTHER BENEFITS	4,200	4,200	4,800	0.00	5,525	5,525	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	427	3,240	0	0.00	0	0	0	0.00
340	TRAVEL	1,327	1,172	2,000	0.00	2,000	2,000	0	0.00
354	ADVERTISING	390	875	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,598	1,011	1,500	0.00	1,500	1,500	0	0.00
470	COMPUTER SOFTWARE	549	588	600	0.00	500	500	0	0.00
640	DUES & FEES	2,262	2,553	3,000	0.00	3,500	3,500	0	0.00
<b>Total Function 2321 OFFICE OF SUPERINTENDENT</b>		<b>234,487</b>	<b>246,927</b>	<b>235,577</b>	<b>1.25</b>	<b>259,377</b>	<b>259,377</b>	<b>0</b>	<b>1.25</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 2410

PROGRAM: Office of the Principal Services

### 1. Program Description:

Activities concerned with directing and managing the operation of a particular school. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instruction activities with instructional activities of the district.

### 2. Personnel Data:

2.63 Classified FTE  
2.00 Administrative FTE

### 3. Funding Source:

### 4. Budgetary Notes:

APPROVED 2025-2026

OFFICE OF PRINCIPAL	
100 Salaries	355,074
200 Associated PR Costs	143,250
300 Purchased Services	14,000
400 Supplies & Materials	10,500
600 Other	3,500
TOTAL	526,324

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>								
112	CLASSIFIED SALARIES	97,015	103,211	99,155	2.55	106,531	106,531	0	2.63
113	MANAGERIAL LIC/ADMIN	215,607	219,864	219,514	2.00	212,629	212,629	0	2.00
130	ADDITIONAL SALARY	284	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	26,068	34,720	31,776	0.00	35,914	35,914	0	0.00
211	PERS	80,341	89,702	87,717	0.00	94,166	94,166	0	0.00
212	PERS - EMP PAID PICK UP	18,122	19,724	19,885	0.00	19,584	19,584	0	0.00
220	SOCIAL SECURITY	25,612	27,207	26,536	0.00	26,880	26,880	0	0.00
231	WORKERS COMPENSATON	1,153	1,185	1,149	0.00	1,075	1,075	0	0.00
232	UNEMPLOYMENT COMPENSATION	134	142	139	0.00	141	141	0	0.00
233	STATE TAX PFMLI	726	1,423	1,388	0.00	1,405	1,405	0	0.00
240	VEBA CONTRIBUTION	(2,822)	0	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	20,195	0	0	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	1,036	7,500	1,500	0.00	1,500	1,500	0	0.00
322	REPAIRS & MAINTENANCE SER	901	555	1,000	0.00	1,000	1,000	0	0.00
324	RENTALS	3,384	3,664	4,000	0.00	4,000	4,000	0	0.00
340	TRAVEL	4,017	2,000	4,000	0.00	3,000	3,000	0	0.00
353	POSTAGE	2,092	1,550	2,000	0.00	2,000	2,000	0	0.00
355	PRINTING & BINDING	2,115	1,037	1,500	0.00	1,500	1,500	0	0.00
389	OTHER NON-INSTR PROF SERV	377	0	1,000	0.00	1,000	1,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	8,780	6,320	7,000	0.00	7,500	7,500	0	0.00
470	COMPUTER SOFTWARE	1,095	1,264	1,500	0.00	3,000	3,000	0	0.00
640	DUES & FEES	4,980	2,929	4,000	0.00	3,500	3,500	0	0.00
<b>Total Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>	<b>511,212</b>	<b>523,996</b>	<b>514,758</b>	<b>4.55</b>	<b>526,324</b>	<b>526,324</b>	<b>0</b>	<b>4.63</b>

# **KNAPPA SCHOOL DISTRICT #4** **PROGRAM BUDGET INFORMATION**

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2520  
PROGRAM: Fiscal Services

FISCAL SERVICES	
100 Salaries	168,393
200 Associated PR Costs	94,398
300 Purchased Services	11,300
400 Supplies & Materials	3,000
600 Other	15,000
TOTAL	292,092

## 1. Program Description:

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

## 2. Personnel Data:

1.38 Classified FTE  
.90 Administrative FTE

## 3. Funding Source:

## 4. Budgetary Notes:

# Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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## Fund 100 GENERAL FUND

### Function 2520 FISCAL SERVICES

112	CLASSIFIED SALARIES	0	0	0	0.00	81,019	81,019	0	1.38
113	MANAGERIAL LIC/ADMIN	73,712	77,029	79,495	0.90	83,402	83,402	0	0.90
114	MANAGERIAL/CONFIDENTIAL	47,302	70,945	70,868	1.15	0	0	0	0.00
139	OPT OUT INS	6,479	11,072	16,285	0.00	3,972	3,972	0	0.00
211	PERS	28,746	45,737	41,712	0.00	44,127	44,127	0	0.00
212	PERS - EMP PAID PICK UP	7,330	9,543	9,999	0.00	4,884	4,884	0	0.00
220	SOCIAL SECURITY	9,599	12,018	12,608	0.00	12,729	12,729	0	0.00
231	WORKERS COMPENSATON	439	(14)	548	0.00	511	511	0	0.00
232	UNEMPLOYMENT COMPENSATION	50	63	66	0.00	66	66	0	0.00
233	STATE TAX PFMLI	267	759	659	0.00	666	666	0	0.00
240	VEBA CONTRIBUTION	(2,539)	(1,373)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	18,125	8,271	0	0.00	29,390	29,390	0	0.00
244	FINGERPRINTING	1,518	871	1,500	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	0	0	0.00	2,025	2,025	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	1,560	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	685	597	1,000	0.00	800	800	0	0.00
324	RENTALS	2,044	2,271	2,000	0.00	2,000	2,000	0	0.00
340	TRAVEL	4,271	4,269	5,000	0.00	7,500	7,500	0	0.00
353	POSTAGE	621	483	800	0.00	800	800	0	0.00
354	ADVERTISING	567	0	0	0.00	0	0	0	0.00
355	PRINTING & BINDING	0	129	200	0.00	200	200	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,722	1,821	2,000	0.00	2,000	2,000	0	0.00
470	COMPUTER SOFTWARE	1,458	5,120	1,500	0.00	1,000	1,000	0	0.00
640	DUES & FEES	6,426	12,768	10,000	0.00	15,000	15,000	0	0.00

<b>Total Function 2520 FISCAL SERVICES</b>	<b>208,822</b>	<b>263,937</b>	<b>256,240</b>	<b>2.05</b>	<b>292,092</b>	<b>292,092</b>	<b>0</b>	<b>2.27</b>
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# **KNAPPA SCHOOL DISTRICT #4** **PROGRAM BUDGET INFORMATION**

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2542  
PROGRAM: Care and Upkeep of Building Services

## 1. Program Description:

Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

## 2. Personnel Data:

2.31 Classified FTE

## 3. Funding Source:

## 4. Budgetary Notes:

CARE & UPKEEP BLDGS	
100 Salaries	116,330
200 Associated PR Costs	63,293
300 Purchased Services	187,000
400 Supplies & Materials	28,000
600 Other	0
TOTAL	394,624

# Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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## Fund 100 GENERAL FUND

### Function 2542 CARE & UPKEEP OF BUILDING

112	CLASSIFIED SALARIES	125,123	135,847	107,221	2.31	113,947	113,947	0	2.31
124	TEMP CLASSIFIED SALAY	11,831	12,100	15,000	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	173	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	2,204	2,304	2,383	0.00	2,383	2,383	0	0.00
211	PERS	33,623	36,361	29,326	0.00	33,052	33,052	0	0.00
220	SOCIAL SECURITY	10,082	11,047	8,096	0.00	8,583	8,583	0	0.00
231	WORKERS COMPENSATON	3,071	3,069	2,383	0.00	2,433	2,433	0	0.00
232	UNEMPLOYMENT COMPENSATION	53	5,206	42	0.00	45	45	0	0.00
233	STATE TAX PFMLI	229	578	423	0.00	449	449	0	0.00
240	VEBA CONTRIBUTION	4,473	4,569	2,795	0.00	0	0	0	0.00
241	HEALTH INSURANCE	29,880	28,417	14,788	0.00	18,732	18,732	0	0.00
322	REPAIRS & MAINTENANCE SER	487	902	2,000	0.00	2,000	2,000	0	0.00
325	ELECTRICITY	57,848	70,558	65,000	0.00	80,000	80,000	0	0.00
326	FUEL	70,461	57,467	59,000	0.00	70,000	70,000	0	0.00
327	WATER & SEWAGE	3,162	3,628	4,000	0.00	6,000	6,000	0	0.00
328	GARBAGE	9,492	9,183	10,000	0.00	12,000	12,000	0	0.00
351	TELEPHONE	17,734	17,429	16,500	0.00	17,000	17,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	21,954	23,647	25,000	0.00	28,000	28,000	0	0.00

<b>Total Function 2542 CARE &amp; UPKEEP OF BUILDING</b>	<b>401,879</b>	<b>422,312</b>	<b>363,958</b>	<b>2.31</b>	<b>394,624</b>	<b>394,624</b>	<b>0</b>	<b>2.31</b>
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# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2543  
PROGRAM: Care and Upkeep of Grounds

### 1. Program Description:

Activities concerned with maintaining land and its improvements, other than buildings, in good condition

### 2. Personnel Data:

.69 Classified FTE

### 3. Funding Source:

### 4. Budgetary Notes:

GROUNDS	
100 Salaries	45,750
200 Associated PR Costs	18,242
300 Purchased Services	3,000
400 Supplies & Materials	10,000
600 Other	0
TOTAL	76,993



# Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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## Fund 100 GENERAL FUND

### Function 2543 CARE & UPKEEP OF GROUNDS

112	CLASSIFIED SALARIES	45,174	37,763	38,642	0.69	40,190	40,190	0	0.69
130	ADDITIONAL SALARY	154	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	5,142	5,376	5,561	0.00	5,561	5,561	0	0.00
211	PERS	13,115	11,564	12,319	0.00	13,588	13,588	0	0.00
220	SOCIAL SECURITY	3,855	3,298	3,381	0.00	3,500	3,500	0	0.00
231	WORKERS COMPENSATON	1,129	935	957	0.00	953	953	0	0.00
232	UNEMPLOYMENT COMPENSATION	20	17	18	0.00	18	18	0	0.00
233	STATE TAX PFMLI	124	172	177	0.00	183	183	0	0.00
322	REPAIRS & MAINTENANCE SER	3,280	413	5,000	0.00	3,000	3,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	12,164	8,239	10,000	0.00	10,000	10,000	0	0.00
460	NONCONSUMABLE SUPPLIES	0	1,994	0	0.00	0	0	0	0.00

<b>Total Function 2543</b>	<b>CARE &amp; UPKEEP OF GROUNDS</b>	<b>84,156</b>	<b>69,772</b>	<b>76,055</b>	<b>0.69</b>	<b>76,993</b>	<b>76,993</b>	<b>0</b>	<b>0.69</b>
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# **KNAPPA SCHOOL DISTRICT #4** **PROGRAM BUDGET INFORMATION**

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2544  
PROGRAM: Maintenance Services

## 1. Program Description:

Activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

## 2. Personnel Data:

1.25 Managerial FTE

## 3. Funding Source:

## 4. Budgetary Notes:

MAINTENANCE	
100 Salaries	76,079
200 Associated PR Costs	46,470
300 Purchased Services	41,300
400 Supplies & Materials	30,000
600 Other	2,500
TOTAL	196,349

## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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### Fund 100 GENERAL FUND

#### Function 2544 DISTRICT-WIDE MAINTENANCE

114	MANAGERIAL/CONFIDENTIAL	57,781	88,401	54,577	1.00	76,079	76,079	0	1.25
122	SUBSTITUTE CLASSIFIED	4,730	9,632	5,000	0.00	0	0	0	0.00
139	OPT OUT INS	7,404	7,680	0	0.00	0	0	0	0.00
211	PERS	16,731	23,557	15,054	0.00	15,695	15,695	0	0.00
212	PERS - EMP PAID PICK UP	3,911	5,003	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	5,349	8,076	4,513	0.00	5,765	5,765	0	0.00
231	WORKERS COMPENSATON	1,576	2,288	1,293	0.00	1,586	1,586	0	0.00
232	UNEMPLOYMENT COMPENSATION	28	42	24	0.00	30	30	0	0.00
233	STATE TAX PFMLI	146	422	236	0.00	301	301	0	0.00
240	VEBA CONTRIBUTION	0	(884)	(3,535)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	5,270	21,079	0.00	23,093	23,093	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	1,485	0	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	26,254	50,867	30,000	0.00	40,000	40,000	0	0.00
327	WATER & SEWAGE	320	132	500	0.00	500	500	0	0.00
328	GARBAGE	2,550	0	0	0.00	0	0	0	0.00
340	TRAVEL	1,354	644	800	0.00	800	800	0	0.00
410	CONSUMABLE SUPPLIES & MAT	21,020	30,770	30,000	0.00	30,000	30,000	0	0.00
460	NONCONSUMABLE SUPPLIES	7,990	0	0	0.00	0	0	0	0.00
640	DUES & FEES	2,005	1,843	2,500	0.00	2,500	2,500	0	0.00

<b>Total Function</b>	<b>2544 DISTRICT-WIDE MAINTENANCE</b>	<b>160,635</b>	<b>233,744</b>	<b>162,040</b>	<b>1.00</b>	<b>196,349</b>	<b>196,349</b>	<b>0</b>	<b>1.25</b>
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# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2551  
PROGRAM: Direction of Student Transportation

DIR TRANSPORTATION	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	10,450
400 Supplies & Materials	1,000
600 Other	0
TOTAL	11,450

### 1. Program Description:

Activities pertaining to directing and managing student transportation services.

### 2. Personnel Data:

### 3. Funding Source:

State School Fund

### 4. Budgetary Notes:

Historically, part of the Business Manager salary and payroll costs were coded to this function. It is now being supervised by the Superintendent.

## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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### Fund 100 GENERAL FUND

#### Function 2551 SERVICE AREA DIRECTION

113	MANAGERIAL LIC/ADMIN	8,190	8,559	8,833	0.10	0	0	0	0.00
139	OPT OUT INS	0	2,240	794	0.00	0	0	0	0.00
211	PERS	1,943	2,703	2,410	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	491	648	578	0.00	0	0	0	0.00
220	SOCIAL SECURITY	609	806	721	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	28	35	31	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	3	4	4	0.00	0	0	0	0.00
233	STATE TAX PFMLI	16	42	38	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	(282)	(153)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	2,010	866	0	0.00	0	0	0	0.00
321	CLEANING SERVICES	743	109	500	0.00	500	500	0	0.00
324	RENTALS	0	160	0	0.00	200	200	0	0.00
325	ELECTRICITY	2,797	2,421	3,000	0.00	3,000	3,000	0	0.00
326	FUEL	1,861	1,576	2,000	0.00	3,500	3,500	0	0.00
327	WATER & SEWAGE	857	1,184	1,500	0.00	1,500	1,500	0	0.00
328	GARBAGE	883	927	1,000	0.00	1,000	1,000	0	0.00
351	TELEPHONE	691	503	750	0.00	750	750	0	0.00
410	CONSUMABLE SUPPLIES & MAT	361	247	300	0.00	1,000	1,000	0	0.00

Total Function	2551 SERVICE AREA DIRECTION	21,200	22,876	22,458	0.10	11,450	11,450	0	0.00
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## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2552  
PROGRAM: Vehicle Operation Services

1. Program Description:

Activities concerned with operating vehicles for student transportation.

2. Personnel Data:

5.50 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

TRANSPORTATION	
100 Salaries	239,639
200 Associated PR Costs	116,800
300 Purchased Services	16,500
400 Supplies & Materials	75,000
600 Other	31,500
TOTAL	479,439

# Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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## Fund 100 GENERAL FUND

### Function 2552 VEHICLE OPERATION SERVICE

111	LICENSED SALARIES	78	0	0	0.00	0	0	0	0.00
112	CLASSIFIED SALARIES	246,534	240,637	241,199	5.69	236,096	236,096	0	5.50
130	ADDITIONAL SALARY	61,312	50,909	62,000	0.00	3,543	3,543	0	0.00
139	OPT OUT INS	2,121	2,176	0	0.00	0	0	0	0.00
211	PERS	65,731	69,804	71,023	0.00	49,859	49,859	0	0.00
212	PERS - EMP PAID PICK UP	3,284	3,585	3,485	0.00	3,598	3,598	0	0.00
220	SOCIAL SECURITY	22,940	22,112	26,915	0.00	17,796	17,796	0	0.00
231	WORKERS COMPENSATON	8,601	8,795	9,812	0.00	6,681	6,681	0	0.00
232	UNEMPLOYMENT COMPENSATION	121	116	100	0.00	93	93	0	0.00
233	STATE TAX PFMLI	694	1,156	1,094	0.00	930	930	0	0.00
240	VEBA CONTRIBUTION	20,910	14,081	16,153	0.00	0	0	0	0.00
241	HEALTH INSURANCE	14,077	16,491	4,396	0.00	35,594	35,594	0	0.00
243	PHYSICALS & DRUG TESTING	2,320	2,130	2,500	0.00	0	0	0	0.00
246	TRAVEL	150	335	500	0.00	0	0	0	0.00
249	OTHER BENEFITS	1,838	0	0	0.00	2,250	2,250	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	4,713	657	1,500	0.00	1,500	1,500	0	0.00
321	CLEANING SERVICES	0	794	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	7,073	47,283	30,000	0.00	15,000	15,000	0	0.00
324	RENTALS	2,227	0	0	0.00	0	0	0	0.00
354	ADVERTISING	133	0	0	0.00	0	0	0	0.00
355	PRINTING & BINDING	0	106	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	105,053	65,789	75,000	0.00	75,000	75,000	0	0.00
640	DUES & FEES	0	19	0	0.00	0	0	0	0.00
650	INSURANCE & JUDGMENTS	22,019	21,858	24,000	0.00	31,000	31,000	0	0.00
670	TAXES & LICENSES	1,750	315	500	0.00	500	500	0	0.00

<b>Total Function 2552 VEHICLE OPERATION SERVICE</b>	<b>593,680</b>	<b>569,148</b>	<b>570,178</b>	<b>5.69</b>	<b>479,439</b>	<b>479,439</b>	<b>0</b>	<b>5.50</b>
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## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 2660  
PROGRAM: Technology Services

### 1. Program Description:

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

### 2. Personnel Data:

.74 Managerial FTE

### 3. Funding Source:

### 4. Budgetary Notes:

TECHNOLOGY	
100 Salaries	57,370
200 Associated PR Costs	37,747
300 Purchased Services	5,000
400 Supplies & Materials	25,000
600 Other	10,000
TOTAL	135,117



# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
<b>Fund 100    GENERAL FUND</b>									
<hr/>									
<b>Function</b>	<b>2660    TECHNOLOGY SERVICES</b>								
114	MANAGERIAL/CONFIDENTIAL	60,202	67,607	46,638	0.50	53,370	53,370	0	0.74
130	ADDITIONAL SALARY	2,000	2,000	2,000	0.00	4,000	4,000	0	0.00
211	PERS	16,578	19,343	12,170	0.00	14,684	14,684	0	0.00
220	SOCIAL SECURITY	4,355	4,897	3,721	0.00	4,094	4,094	0	0.00
231	WORKERS COMPENSATON	212	230	209	0.00	171	171	0	0.00
232	UNEMPLOYMENT COMPENSATION	23	26	22	0.00	21	21	0	0.00
233	STATE TAX PFMLI	120	256	249	0.00	214	214	0	0.00
240	VEBA CONTRIBUTION	(2,765)	(3,516)	(1,802)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	18,252	20,533	15,595	0.00	18,112	18,112	0	0.00
249	OTHER BENEFITS	0	0	0	0.00	450	450	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	3,084	2,592	3,000	0.00	3,000	3,000	0	0.00
322	REPAIRS & MAINTENANCE SER	0	2,007	0	0.00	0	0	0	0.00
340	TRAVEL	970	156	1,000	0.00	1,000	1,000	0	0.00
389	OTHER NON-INSTR PROF SERV	0	0	0	0.00	1,000	1,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	3,938	7,291	5,000	0.00	10,000	10,000	0	0.00
470	COMPUTER SOFTWARE	12,011	7,575	10,000	0.00	10,000	10,000	0	0.00
480	COMPUTER HARDWARE	297	0	0	0.00	5,000	5,000	0	0.00
640	DUES & FEES	295	2,296	3,000	0.00	10,000	10,000	0	0.00
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<b>Total Function</b>	<b>2660    TECHNOLOGY SERVICES</b>	<b>119,569</b>	<b>133,292</b>	<b>100,801</b>	<b>0.50</b>	<b>135,117</b>	<b>135,117</b>	<b>0</b>	<b>0.74</b>

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100

FUNCTION: 5200-5208

PROGRAM: Transfers of Funds

1. Program Description:

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

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Transfer to Extracurricular activities  
Other transfers are Historical Information Only.

TRANSFERS OF FUNDS	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
700 Fund Modifications	260,000
TOTAL	260,000

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100	GENERAL FUND								
Function 5200	EXTRA CURRICULAR FUND TRANSFER								
715	TRANSFER TO EXTRA CURRICU	212,000	197,000	257,000	0.00	260,000	260,000	0	0.00
Total Function 5200	EXTRA CURRICULAR FUND TRANSFER	212,000	197,000	257,000	0.00	260,000	260,000	0	0.00

## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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**Fund 100 GENERAL FUND**

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**Function 5201 EQUIPMENT RESERVE FUND TRANSFER**

712	TRANSFER TO MAINTENANCE RESERVE	75,000	125,000	0	0.00	0	0	0	0.00
717	TRANSFER TO BUS REPLACEME	150,000	150,000	0	0.00	0	0	0	0.00

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<b>Total Function</b>	<b>5201 EQUIPMENT RESERVE FUND TRANSFER</b>	<b>225,000</b>	<b>275,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100	GENERAL FUND								
Function 5207	TEXTBOOK FUND TRANSFER								
714	TRANSFER TO TEXTBOOK RESERVE	80,000	40,000	10,000	0.00	0	0	0	0.00
Total Function 5207	TEXTBOOK FUND TRANSFER	80,000	40,000	10,000	0.00	0	0	0	0.00

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100 GENERAL FUND									
Function 5208	TECHNOLOGY FUND TRANSFER								
716	TRANSFER TO TECHNOLOGY RESERVE		50,000	50,000	0	0.00	0	0	0.00
Total Function 5208		TECHNOLOGY FUND TRANSFER		50,000	50,000	0	0.00	0	0.00

## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 6110  
PROGRAM: Operating Contingency

### 1. Program Description:

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Budgeted amount to be transferred by school board resolution to the proper expenditure code.

CONTINGENCY	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
800 Planned Reserve	40,000
TOTAL	40,000

### 2. Personnel Data:

### 3. Funding Source:

### 4. Budgetary Notes:

# Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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## Fund 100 GENERAL FUND

### Function 6110 OPERATING CONTINGENCY

810 PLANNED RESERVES	0	0	39,163	0.00	40,000	40,000	0	0.00
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<b>Total Function 6110 OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>39,163</b>	<b>0.00</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0.00</b>
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## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

APPROVED 2025-2026

FUND: 100  
FUNCTION: 7000  
PROGRAM: Unappropriated Ending Fund Balance

### 1. Program Description:

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

### 2. Personnel Data:

### 3. Funding Source:

### 4. Budgetary Notes:

Board Policy DBDB directs the Superintendent to adopt a budget to ensure an Ending Fund Balance of at least 6% of General Fund resources.

END FUND BALANCE	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
800 Reserved for Next Year	491,242
TOTAL	491,242

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100 GENERAL FUND									
Function 7000	UNAPPROPRIATED ENDING FUN								
820	RESERVE FOR NEXT YEAR	694,587	604,753	460,000	0.00	491,242	491,242	0	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUN	694,587	604,753	460,000	0.00	491,242	491,242	0	0.00

Requirements Report

Actual 22-23   Actuals 23-24   Adopted 24-25   Adopted 2425 FTE   Proposed 2526   Approved 2526   Adopted 2526   FTE2526

Fund 100   GENERAL FUND

Total Fund 100   GENERAL FUND   7,956,088   8,150,248   7,658,280   58.76   8,117,392   8,117,392   0   62.57

**Knappa School District 4**  
**41535 Old Hwy 30 Astoria, OR 97103**

**Requirements Report**

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 102	TECHNOLOGY RESERVE								
Function 2660	TECHNOLOGY SERVICES								
480	COMPUTER HARDWARE	0	0	60,000	0.00	18,000	18,000	0	0.00
400	SUPPLIES & MATERIALS	0	0	60,000	0.00	18,000	18,000	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	0	0	60,000	0.00	18,000	18,000	0	0.00
Function 7000	UNAPPROPRIATED ENDING FUN								
820	RESERVE FOR NEXT YEAR	0	0	0	0.00	7,000	7,000	0	0.00
800	OTHER USES OF FUNDS	0	0	0	0.00	7,000	7,000	0	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUN	0	0	0	0.00	7,000	7,000	0	0.00
Total Fund 102	TECHNOLOGY RESERVE	0	0	60,000	0.00	25,000	25,000	0	0.00

## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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### Fund 104 TEXTBOOK RESERVE

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#### Function 1111 ELEMENTARY EDUCATION K-5

420 TEXTBOOKS	0	0	40,000	0.00	10,000	10,000	0	0.00
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400 SUPPLIES & MATERIALS	0	0	40,000	0.00	10,000	10,000	0	0.00
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Total Function 1111 ELEMENTARY EDUCATION K-5	0	0	40,000	0.00	10,000	10,000	0	0.00
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#### Function 1121 MIDDLE/JUNIOR HIGH PROGRA

420 TEXTBOOKS	0	0	40,000	0.00	10,000	10,000	0	0.00
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400 SUPPLIES & MATERIALS	0	0	40,000	0.00	10,000	10,000	0	0.00
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Total Function 1121 MIDDLE/JUNIOR HIGH PROGRA	0	0	40,000	0.00	10,000	10,000	0	0.00
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#### Function 1131 HIGH SCHOOL PROGRAMS

420 TEXTBOOKS	0	0	25,000	0.00	25,000	25,000	0	0.00
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400 SUPPLIES & MATERIALS	0	0	25,000	0.00	25,000	25,000	0	0.00
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Total Function 1131 HIGH SCHOOL PROGRAMS	0	0	25,000	0.00	25,000	25,000	0	0.00
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Total Fund 104 TEXTBOOK RESERVE	0	0	105,000	0.00	45,000	45,000	0	0.00
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# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 106</b>	<b>MAINTENANCE RESERVE</b>								
Function 2544	DISTRICT-WIDE MAINTENANCE								
322	REPAIRS & MAINTENANCE SER	0	0	74,350	0.00	100,000	100,000	0	0.00
300	PURCHASED SERVICES	0	0	74,350	0.00	100,000	100,000	0	0.00
<b>Total Function 2544</b>	<b>DISTRICT-WIDE MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>74,350</b>	<b>0.00</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.00</b>
Function 6110	OPERATING CONTINGENCY								
810	PLANNED RESERVES	0	0	75,650	0.00	50,000	50,000	0	0.00
800	OTHER USES OF FUNDS	0	0	75,650	0.00	50,000	50,000	0	0.00
<b>Total Function 6110</b>	<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>75,650</b>	<b>0.00</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 106</b>	<b>MAINTENANCE RESERVE</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0.00</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0.00</b>

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# **SPECIAL REVENUE FUNDS**





**Knappa School District 4**  
**41535 Old Hwy 30 Astoria, OR 97103**

**Requirements Report**

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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<b>Fund 200    SPECIAL REVENUE FUNDS</b>									
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<b>Function</b>	<b>1111    ELEMENTARY EDUCATION K-5</b>								
111	LICENSED SALARIES	113,875	119,809	172,240	2.61	208,907	208,907	0	2.71
112	CLASSIFIED SALARIES	11,162	17,439	17,251	0.24	12,868	12,868	0	0.12
130	ADDITIONAL SALARY	14,594	12,175	27,059	0.00	20,440	20,440	0	0.00
139	OPT OUT INS	8,239	8,800	7,944	0.00	9,110	9,110	0	0.00
211	PERS	37,036	38,845	55,013	0.00	61,977	61,977	0	0.00
212	PERS - EMP PAID PICK'UP	122	0	100	0.00	0	0	0	0.00
220	SOCIAL SECURITY	13,209	11,812	17,524	0.00	17,921	17,921	0	0.00
231	WORKERS COMPENSATON	657	520	1,049	0.00	695	695	0	0.00
232	UNEMPLOYMENT COMPENSATION	69	62	67	0.00	92	92	0	0.00
233	STATE TAX PFMLI	350	618	712	0.00	909	909	0	0.00
240	VEBA CONTRIBUTION	(3,386)	7,889	8,211	0.00	0	0	0	0.00
241	HEALTH INSURANCE	21,906	6,387	18,287	0.00	35,941	35,941	0	0.00
249	OTHER BENEFITS	450	437	400	0.00	400	400	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	13,685	0	0.00	14,984	14,984	0	0.00
322	REPAIRS & MAINTENANCE SER	707	800	0	0.00	0	0	0	0.00
340	TRAVEL	2,778	1,966	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	2,129	2,110	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	3,240	4,649	8,000	0.00	8,000	8,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	56,956	18,281	54,416	0.00	58,000	58,000	0	0.00
420	TEXTBOOKS	3,965	55,827	0	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	2,000	19,300	0.00	19,300	19,300	0	0.00
470	COMPUTER SOFTWARE	1,280	15,147	8,000	0.00	9,000	9,000	0	0.00
640	DUES & FEES	253	499	0	0.00	0	0	0	0.00
<hr/>									
<b>Total Function</b>	<b>1111    ELEMENTARY EDUCATION K-5</b>	<b>289,591</b>	<b>339,757</b>	<b>415,573</b>	<b>2.85</b>	<b>478,544</b>	<b>478,544</b>	<b>0</b>	<b>2.83</b>
<hr/>									
<b>Function</b>	<b>1113    ELEMENTARY EXTRACURRICULA</b>								
130	ADDITIONAL SALARY	0	0	1,545	0.00	0	0	0	0.00
211	PERS	0	0	387	0.00	0	0	0	0.00
220	SOCIAL SECURITY	0	0	118	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	0	5	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	1	0.00	0	0	0	0.00

# Requirements Report

Actual 22-23   Actuals 23-24   Adopted 24-25   Adopted 2425 FTE   Proposed 2526   Approved 2526   Adopted 2526   FTE2526

## Fund 200 SPECIAL REVENUE FUNDS

### Function 1113 ELEMENTARY EXTRACURRICULA

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
233 STATE TAX PFMLI	0	0	6	0.00	0	0	0	0.00
<b>Total Function 1113 ELEMENTARY EXTRACURRICULA</b>	<b>0</b>	<b>0</b>	<b>2,062</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Function 1121 MIDDLE/JUNIOR HIGH PROGRA

111 LICENSED SALARIES	51,251	5,110	0	0.00	0	0	0	0.00
130 ADDITIONAL SALARY	2,000	0	13,000	0.00	13,000	13,000	0	0.00
211 PERS	12,636	1,279	3,000	0.00	3,000	3,000	0	0.00
220 SOCIAL SECURITY	3,859	373	1,000	0.00	1,000	1,000	0	0.00
231 WORKERS COMPENSATON	183	16	0	0.00	0	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	20	2	0	0.00	0	0	0	0.00
233 STATE TAX PFMLI	120	20	0	0.00	0	0	0	0.00
240 VEBA CONTRIBUTION	(3,104)	(282)	0	0.00	0	0	0	0.00
241 HEALTH INSURANCE	20,261	1,693	0	0.00	0	0	0	0.00
310 PROFESSIONAL/TECHNICAL/IN	0	0	8,000	0.00	15,000	15,000	0	0.00
324 RENTALS	0	250	0	0.00	0	0	0	0.00
340 TRAVEL	0	5,998	5,000	0.00	5,000	5,000	0	0.00
343 STUDENT TRAVEL OUT-OF-DIS	265	1,963	0	0.00	0	0	0	0.00
410 CONSUMABLE SUPPLIES & MAT	3,148	3,860	7,000	0.00	30,789	30,789	0	0.00
420 TEXTBOOKS	0	45,555	0	0.00	0	0	0	0.00
470 COMPUTER SOFTWARE	699	2,831	0	0.00	0	0	0	0.00

<b>Total Function 1121 MIDDLE/JUNIOR HIGH PROGRA</b>	<b>91,338</b>	<b>68,668</b>	<b>37,000</b>	<b>0.00</b>	<b>67,789</b>	<b>67,789</b>	<b>0</b>	<b>0.00</b>
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### Function 1122 MIDDLE/JUNIOR HIGH SCHOOL

130 ADDITIONAL SALARY	13,498	18,618	15,897	0.00	14,608	14,608	0	0.00
211 PERS	2,187	4,220	3,575	0.00	1,670	1,670	0	0.00
220 SOCIAL SECURITY	1,029	1,413	1,205	0.00	1,107	1,107	0	0.00
231 WORKERS COMPENSATON	48	64	54	0.00	45	45	0	0.00
232 UNEMPLOYMENT COMPENSATION	5	27	6	0.00	6	6	0	0.00
233 STATE TAX PFMLI	30	74	63	0.00	58	58	0	0.00
310 PROFESSIONAL/TECHNICAL/IN	0	0	5,000	0.00	5,000	5,000	0	0.00
322 REPAIRS & MAINTENANCE SER	0	1,598	2,000	0.00	0	0	0	0.00
340 TRAVEL	0	11	5,000	0.00	5,000	5,000	0	0.00
343 STUDENT TRAVEL OUT-OF-DIS	846	0	11,000	0.00	6,000	6,000	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 200</b>	<b>SPECIAL REVENUE FUNDS</b>								
<b>Function 1122</b>	<b>MIDDLE/JUNIOR HIGH SCHOOL</b>								
380	NONINSTRUCTIONAL PROF & T	0	0	6,000	0.00	6,000	6,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	17,634	19,924	35,000	0.00	34,000	34,000	0	0.00
640	DUES & FEES	2,259	4,967	10,000	0.00	10,000	10,000	0	0.00
<b>Total Function 1122</b>	<b>MIDDLE/JUNIOR HIGH SCHOOL</b>	<b>37,536</b>	<b>50,916</b>	<b>94,800</b>	<b>0.00</b>	<b>83,494</b>	<b>83,494</b>	<b>0</b>	<b>0.00</b>
<b>Function 1131</b>	<b>HIGH SCHOOL PROGRAMS</b>								
111	LICENSED SALARIES	29,824	33,077	34,969	0.68	63,899	63,899	0	1.49
112	CLASSIFIED SALARIES	21,223	22,253	26,166	0.80	26,482	26,482	0	0.75
130	ADDITIONAL SALARY	6,201	5,885	24,102	0.00	21,894	21,894	0	0.00
139	OPT OUT INS	4,072	4,594	0	0.00	0	0	0	0.00
211	PERS	10,219	16,647	21,759	0.00	30,334	30,334	0	0.00
212	PERS - EMP PAID PICK UP	15	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	4,629	5,015	7,869	0.00	10,152	10,152	0	0.00
231	WORKERS COMPENSATON	214	281	297	0.00	297	297	0	0.00
232	UNEMPLOYMENT COMPENSATION	24	26	723	0.00	744	744	0	0.00
233	STATE TAX PFMLI	145	262	280	0.00	384	384	0	0.00
240	VEBA CONTRIBUTION	(291)	(292)	13,436	0.00	0	0	0	0.00
241	HEALTH INSURANCE	1,656	1,681	9,794	0.00	13,331	13,331	0	0.00
249	OTHER BENEFITS	1,890	2,235	0	0.00	4,300	4,300	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	7,150	6,300	0	0.00	0	0	0	0.00
340	TRAVEL	460	0	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	39,951	5,686	17,000	0.00	15,000	15,000	0	0.00
374	OTHER TUITION	13,510	8,382	13,493	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	1,646	0	1,200	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	44,178	12,155	60,788	0.00	87,960	87,960	0	0.00
420	TEXTBOOKS	0	29,807	0	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES	1,384	12,371	43,000	0.00	63,000	63,000	0	0.00
470	COMPUTER SOFTWARE	499	5,495	2,000	0.00	0	0	0	0.00
480	COMPUTER HARDWARE	4,845	0	0	0.00	0	0	0	0.00
640	DUES & FEES	4,403	0	0	0.00	0	0	0	0.00
<b>Total Function 1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	<b>197,845</b>	<b>171,859</b>	<b>276,876</b>	<b>1.48</b>	<b>337,776</b>	<b>337,776</b>	<b>0</b>	<b>2.24</b>
<b>Function 1132</b>	<b>HIGH SCHOOL COCURRICULAR</b>								
111	LICENSED SALARIES	5,932	4,874	5,017	0.06	14,780	14,780	0	0.17

## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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### Fund 200 SPECIAL REVENUE FUNDS

#### Function 1132 HIGH SCHOOL COCURRICULAR

130	ADDITIONAL SALARY	119,068	117,532	89,360	0.00	108,025	108,025	0	0.00
211	PERS	13,047	19,547	15,075	0.00	14,824	14,824	0	0.00
212	PERS - EMP PAID PICK UP	108	23	0	0.00	5	5	0	0.00
220	SOCIAL SECURITY	9,512	9,265	7,133	0.00	6,228	6,228	0	0.00
231	WORKERS COMPENSATON	470	407	311	0.00	247	247	0	0.00
232	UNEMPLOYMENT COMPENSATION	50	130	37	0.00	33	33	0	0.00
233	STATE TAX PFMLI	253	484	357	0.00	324	324	0	0.00
240	VEBA CONTRIBUTION	0	(216)	(214)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	1,261	1,265	0.00	4,155	4,155	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	10,823	2,398	32,000	0.00	20,000	20,000	0	0.00
322	REPAIRS & MAINTENANCE SER	214	1,162	2,500	0.00	0	0	0	0.00
324	RENTALS	514	210	0	0.00	0	0	0	0.00
340	TRAVEL	8,390	8,319	7,500	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	11,562	17,538	104,100	0.00	104,100	104,100	0	0.00
389	OTHER NON-INSTR PROF SERV	786	1,185	0	0.00	0	0	0	0.00
390	OTHER GENERAL PROF & TECH	0	0	5,000	0.00	5,000	5,000	0	0.00
410	CONSUMABLE SUPPLIES & MAT	135,862	184,229	160,797	0.00	178,886	178,886	0	0.00
460	NONCONSUMABLE SUPPLIES	4,073	3,197	5,000	0.00	0	0	0	0.00
640	DUES & FEES	12,165	14,790	50,000	0.00	65,000	65,000	0	0.00

<b>Total Function</b>	<b>1132 HIGH SCHOOL COCURRICULAR</b>	<b>332,828</b>	<b>386,336</b>	<b>485,238</b>	<b>0.06</b>	<b>521,606</b>	<b>521,606</b>	<b>0</b>	<b>0.17</b>
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#### Function 1140 PRE-K PROGRAMS

111	LICENSED SALARIES	70,337	84,790	86,994	1.00	83,575	83,575	0	1.50
112	CLASSIFIED SALARIES	50,284	47,053	57,618	2.00	43,290	43,290	0	1.63
113	MANAGERIAL LIC/ADMIN	3,000	3,000	3,000	0.00	3,000	3,000	0	0.00
130	ADDITIONAL SALARY	4,115	300	2,000	0.00	0	0	0	0.00
139	OPT OUT INS	7,375	7,657	7,944	0.00	7,922	7,922	0	0.00
211	PERS	28,980	34,843	37,655	0.00	30,801	30,801	0	0.00
212	PERS - EMP PAID PICK UP	180	180	180	0.00	180	180	0	0.00
220	SOCIAL SECURITY	10,331	10,917	11,994	0.00	10,534	10,534	0	0.00
231	WORKERS COMPENSATON	490	491	530	0.00	432	432	0	0.00
232	UNEMPLOYMENT COMPENSATION	54	2,857	67	0.00	55	55	0	0.00
233	STATE TAX PFMLI	320	571	622	0.00	544	544	0	0.00
249	OTHER BENEFITS	1,470	2,250	2,660	0.00	0	0	0	0.00

# Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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## Fund 200 SPECIAL REVENUE FUNDS

### Function 1140 PRE-K PROGRAMS

340 TRAVEL	348	40	0	0.00	0	0	0	0.00
351 TELEPHONE	375	94	0	0.00	0	0	0	0.00
389 OTHER NON-INSTR PROF SERV	915	5,202	1,400	0.00	0	0	0	0.00
410 CONSUMABLE SUPPLIES & MAT	4,910	4,651	1,022	0.00	6,701	6,701	0	0.00

<b>Total Function 1140 PRE-K PROGRAMS</b>	<b>183,484</b>	<b>204,895</b>	<b>213,687</b>	<b>3.00</b>	<b>187,033</b>	<b>187,033</b>	<b>0</b>	<b>3.13</b>
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### Function 1250 RESOURCE ROOMS

112 CLASSIFIED SALARIES	48,554	90,412	88,709	3.13	91,800	91,800	0	3.16
130 ADDITIONAL SALARY	3,782	0	0	0.00	0	0	0	0.00
211 PERS	17,879	19,815	20,485	0.00	23,694	23,694	0	0.00
220 SOCIAL SECURITY	5,472	6,797	6,133	0.00	6,594	6,594	0	0.00
231 WORKERS COMPENSATON	258	342	328	0.00	296	296	0	0.00
232 UNEMPLOYMENT COMPENSATION	29	36	37	0.00	34	34	0	0.00
233 STATE TAX PFMLI	156	349	373	0.00	338	338	0	0.00
249 OTHER BENEFITS	6,277	9,549	7,620	0.00	6,330	6,330	0	0.00
340 TRAVEL	473	0	0	0.00	0	0	0	0.00
389 OTHER NON-INSTR PROF SERV	9,099	201	1,315	0.00	9,469	9,469	0	0.00
410 CONSUMABLE SUPPLIES & MAT	9,716	1,529	2,000	0.00	2,000	2,000	0	0.00
470 COMPUTER SOFTWARE	0	600	0	0.00	0	0	0	0.00

<b>Total Function 1250 RESOURCE ROOMS</b>	<b>101,696</b>	<b>129,628</b>	<b>127,000</b>	<b>3.13</b>	<b>140,553</b>	<b>140,553</b>	<b>0</b>	<b>3.16</b>
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### Function 1272 TITLE I

111 LICENSED SALARIES	37,743	24,224	35,798	0.42	14,180	14,180	0	0.16
112 CLASSIFIED SALARIES	22,661	36,975	34,937	1.41	57,556	57,556	0	1.76
130 ADDITIONAL SALARY	2,127	0	0	0.00	0	0	0	0.00
211 PERS	12,781	15,231	16,765	0.00	23,422	23,422	0	0.00
220 SOCIAL SECURITY	3,969	4,598	4,951	0.00	5,395	5,395	0	0.00
231 WORKERS COMPENSATON	185	225	270	0.00	229	229	0	0.00
232 UNEMPLOYMENT COMPENSATION	21	25	38	0.00	28	28	0	0.00
233 STATE TAX PFMLI	67	240	394	0.00	282	282	0	0.00
240 VEBA CONTRIBUTION	(1,552)	(1,025)	(2,985)	0.00	0	0	0	0.00
241 HEALTH INSURANCE	5,898	6,116	8,853	0.00	5,108	5,108	0	0.00
249 OTHER BENEFITS	2,720	3,502	2,394	0.00	5,613	5,613	0	0.00
340 TRAVEL	0	100	150	0.00	0	0	0	0.00

## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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### Fund 200 SPECIAL REVENUE FUNDS

#### Function 1272 TITLE I

389 OTHER NON-INSTR PROF SERV	0	3,778	4,000	0.00	0	0	0	0.00
410 CONSUMABLE SUPPLIES & MAT	0	1,282	1,500	0.00	0	0	0	0.00

<b>Total Function 1272 TITLE I</b>	<b>86,619</b>	<b>95,272</b>	<b>107,065</b>	<b>1.83</b>	<b>111,812</b>	<b>111,812</b>	<b>0</b>	<b>1.92</b>
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#### Function 1280 ALTERNATIVE EDUCATION

111 LICENSED SALARIES	0	34,030	33,344	0.81	0	0	0	0.00
112 CLASSIFIED SALARIES	0	27,141	23,849	0.75	0	0	0	0.81
130 ADDITIONAL SALARY	0	682	0	0.00	0	0	0	0.00
211 PERS	0	11,323	14,310	0.00	0	0	0	0.00
220 SOCIAL SECURITY	0	4,436	4,161	0.00	0	0	0	0.00
231 WORKERS COMPENSATON	0	251	196	0.00	0	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	23	22	0.00	0	0	0	0.00
233 STATE TAX PFMLI	0	232	218	0.00	0	0	0	0.00
240 VEBA CONTRIBUTION	0	9,604	8,467	0.00	0	0	0	0.00
241 HEALTH INSURANCE	0	5,904	2,764	0.00	0	0	0	0.00
249 OTHER BENEFITS	0	2,500	2,700	0.00	0	0	0	0.00
470 COMPUTER SOFTWARE	357	15,750	0	0.00	0	0	0	0.00

<b>Total Function 1280 ALTERNATIVE EDUCATION</b>	<b>357</b>	<b>111,876</b>	<b>90,030</b>	<b>1.56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.81</b>
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#### Function 1291 ENGLISH 2ND LANGUAGE PROG

310 PROFESSIONAL/TECHNICAL/IN	0	79	0	0.00	0	0	0	0.00
420 TEXTBOOKS	2,777	0	0	0.00	0	0	0	0.00

<b>Total Function 1291 ENGLISH 2ND LANGUAGE PROG</b>	<b>2,777</b>	<b>79</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2122 COUNSELING SERVICES

111 LICENSED SALARIES	122,352	109,803	110,531	1.30	114,500	114,500	0	1.30
130 ADDITIONAL SALARY	1,250	0	0	0.00	0	0	0	0.00
211 PERS	24,981	32,421	32,848	0.00	33,184	33,184	0	0.00
212 PERS - EMP PAID PICK UP	4,590	5,780	6,008	0.00	5,345	5,345	0	0.00
220 SOCIAL SECURITY	8,963	8,007	8,025	0.00	8,212	8,212	0	0.00
231 WORKERS COMPENSATON	433	393	357	0.00	341	341	0	0.00
232 UNEMPLOYMENT COMPENSATION	47	42	42	0.00	43	43	0	0.00
233 STATE TAX PFMLI	274	419	420	0.00	429	429	0	0.00
240 VEBA CONTRIBUTION	19,757	11,015	10,110	0.00	0	0	0	0.00

## Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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### Fund 200 SPECIAL REVENUE FUNDS

#### Function 2122 COUNSELING SERVICES

241	HEALTH INSURANCE	12,481	12,690	12,725	0.00	24,333	24,333	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	47,539	12,587	0	0.00	0	0	0	0.00
340	TRAVEL	37	482	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	99	0	0	0.00	0	0	0	0.00

<b>Total Function 2122</b>	<b>COUNSELING SERVICES</b>	<b>242,802</b>	<b>193,640</b>	<b>181,066</b>	<b>1.30</b>	<b>186,388</b>	<b>186,388</b>	<b>0</b>	<b>1.30</b>
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#### Function 2134 NURSE SERVICES

112	CLASSIFIED SALARIES	0	23,422	19,222	0.44	26,606	26,606	0	0.44
130	ADDITIONAL SALARY	500	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	0	2,240	3,475	0.00	2,896	2,896	0	0.00
211	PERS	119	4,251	5,531	0.00	7,824	7,824	0	0.00
212	PERS - EMP PAID PICK UP	0	4,101	0	0.00	1,770	1,770	0	0.00
220	SOCIAL SECURITY	38	1,963	1,686	0.00	2,257	2,257	0	0.00
231	WORKERS COMPENSATON	2	84	71	0.00	89	89	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	10	9	0.00	12	12	0	0.00
233	STATE TAX PFMLI	1	103	88	0.00	118	118	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,010	402	846	0.00	8,961	8,961	0	0.00

<b>Total Function 2134</b>	<b>NURSE SERVICES</b>	<b>1,670</b>	<b>36,575</b>	<b>30,927</b>	<b>0.44</b>	<b>50,533</b>	<b>50,533</b>	<b>0</b>	<b>0.44</b>
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#### Function 2152 SPEECH

130	ADDITIONAL SALARY	500	0	0	0.00	0	0	0	0.00
211	PERS	119	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	37	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	2	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	1	0	0	0.00	0	0	0	0.00

<b>Total Function 2152</b>	<b>SPEECH</b>	<b>658</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2222 LIBRARY/MEDIA CENTER

112	CLASSIFIED SALARIES	0	4,120	14,736	0.25	0	0	0	0.00
211	PERS	0	1,031	3,687	0.00	0	0	0	0.00
220	SOCIAL SECURITY	0	315	1,088	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	16	29	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	2	3	0.00	0	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 200</b>	<b>SPECIAL REVENUE FUNDS</b>								
<b>Function 2222</b>	<b>LIBRARY/MEDIA CENTER</b>								
233	STATE TAX PFMLI	0	16	33	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	420	809	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	4,027	0	4,100	0.00	4,100	4,100	0	0.00
430	LIBRARY BOOKS	8,675	3,296	8,000	0.00	8,000	8,000	0	0.00
<b>Total Function 2222</b>	<b>LIBRARY/MEDIA CENTER</b>	<b>12,702</b>	<b>9,216</b>	<b>32,485</b>	<b>0.25</b>	<b>12,100</b>	<b>12,100</b>	<b>0</b>	<b>0.00</b>
<b>Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>								
114	MANAGERIAL/CONFIDENTIAL	1,045	1,380	1,350	0.01	1,089	1,089	0	0.01
130	ADDITIONAL SALARY	17,936	21,022	9,517	0.00	0	0	0	0.00
211	PERS	4,011	5,463	2,642	0.00	3,309	3,309	0	0.00
212	PERS - EMP PAID PICK UP	21	12	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	1,409	1,676	791	0.00	80	80	0	0.00
231	WORKERS COMPENSATON	73	75	55	0.00	3	3	0	0.00
232	UNEMPLOYMENT COMPENSATION	8	9	5	0.00	0	0	0	0.00
233	STATE TAX PFMLI	2	89	65	0.00	4	4	0	0.00
240	VEBA CONTRIBUTION	(57)	(72)	(71)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	373	419	420	0.00	374	374	0	0.00
245	TUITION	12,570	0	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	51	250	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	28,000	0	0	0.00	0	0	0	0.00
340	TRAVEL	6,510	22,177	4,950	0.00	4,950	4,950	0	0.00
389	OTHER NON-INSTR PROF SERV	0	424	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	2,517	0	5,000	0.00	28,433	28,433	0	0.00
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>	<b>74,419</b>	<b>52,723</b>	<b>24,973</b>	<b>0.01</b>	<b>38,244</b>	<b>38,244</b>	<b>0</b>	<b>0.01</b>
<b>Function 2321</b>	<b>OFFICE OF SUPERINTENDENT</b>								
410	CONSUMABLE SUPPLIES & MAT	6,441	0	5,000	0.00	5,000	5,000	0	0.00
<b>Total Function 2321</b>	<b>OFFICE OF SUPERINTENDENT</b>	<b>6,441</b>	<b>0</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00</b>
<b>Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>								
112	CLASSIFIED SALARIES	3,638	4,009	3,980	0.11	4,802	4,802	0	0.13
130	ADDITIONAL SALARY	3,156	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	771	800	0	0.00	828	828	0	0.00
211	PERS	1,794	1,204	996	0.00	1,493	1,493	0	0.00



# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 200</b>	<b>SPECIAL REVENUE FUNDS</b>								
<b>Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>								
212	PERS - EMP PAID PICK UP	135	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	574	368	305	0.00	431	431	0	0.00
231	WORKERS COMPENSATON	48	17	14	0.00	18	18	0	0.00
232	UNEMPLOYMENT COMPENSATION	3	2	2	0.00	2	2	0	0.00
233	STATE TAX PFMLI	18	19	16	0.00	23	23	0	0.00
241	HEALTH INSURANCE	86	0	0	0.00	0	0	0	0.00
340	TRAVEL	2,017	159	0	0.00	0	0	0	0.00
690	GRANT INDIRECT CHARGES	2,212	70	0	0.00	0	0	0	0.00
<b>Total Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>	<b>14,452</b>	<b>6,648</b>	<b>5,313</b>	<b>0.11</b>	<b>7,595</b>	<b>7,595</b>	<b>0</b>	<b>0.13</b>
<b>Function 2520</b>	<b>FISCAL SERVICES</b>								
130	ADDITIONAL SALARY	1,000	0	0	0.00	0	0	0	0.00
211	PERS	237	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	60	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	76	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	3	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	2	0	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	60	0	0	0.00	0	0	0	0.00
<b>Total Function 2520</b>	<b>FISCAL SERVICES</b>	<b>1,438</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2542</b>	<b>CARE &amp; UPKEEP OF BUILDING</b>								
130	ADDITIONAL SALARY	2,441	0	0	0.00	0	0	0	0.00
211	PERS	612	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	177	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	53	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	5	0	0	0.00	0	0	0	0.00
380	NONINSTRUCTIONAL PROF & T	0	0	30,000	0.00	15,000	15,000	0	0.00
<b>Total Function 2542</b>	<b>CARE &amp; UPKEEP OF BUILDING</b>	<b>3,288</b>	<b>0</b>	<b>30,000</b>	<b>0.00</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0.00</b>
<b>Function 2543</b>	<b>CARE &amp; UPKEEP OF GROUNDS</b>								
130	ADDITIONAL SALARY	1,352	0	0	0.00	0	0	0	0.00
211	PERS	363	0	0	0.00	0	0	0	0.00

# Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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## Fund 200 SPECIAL REVENUE FUNDS

### Function 2543 CARE & UPKEEP OF GROUNDS

220	SOCIAL SECURITY	103	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	29	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	3	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	4,910	0	0	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES	6,850	0	10,000	0.00	10,000	10,000	0	0.00

<b>Total Function 2543</b>	<b>CARE &amp; UPKEEP OF GROUNDS</b>	<b>13,611</b>	<b>0</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.00</b>
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### Function 2544 DISTRICT-WIDE MAINTENANCE

130	ADDITIONAL SALARY	500	0	0	0.00	0	0	0	0.00
211	PERS	119	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	30	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	38	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	11	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	1	0	0	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	23,354	0	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	460,717	315,790	0	0.00	500	500	0	0.00
325	ELECTRICITY	0	0	0	0.00	200	200	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,442	674	20,000	0.00	1,000	1,000	0	0.00
530	IMPROVEMENTS OTHER THAN B	30,900	0	0	0.00	0	0	0	0.00

<b>Total Function 2544</b>	<b>DISTRICT-WIDE MAINTENANCE</b>	<b>517,112</b>	<b>316,465</b>	<b>20,000</b>	<b>0.00</b>	<b>1,700</b>	<b>1,700</b>	<b>0</b>	<b>0.00</b>
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### Function 2552 VEHICLE OPERATION SERVICE

112	CLASSIFIED SALARIES	1,681	655	0	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	9,475	0	0	0.00	0	0	0	0.00
211	PERS	2,619	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	15	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	821	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	229	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	14	0	0	0.00	0	0	0	0.00
541	INITIAL & ADDITIONAL EQUI	104,808	303,067	0	0.00	0	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	156,928	0	0	0.00	0	0	0	0.00

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 200</b>	<b>SPECIAL REVENUE FUNDS</b>								
<b>Function 2552</b>	<b>VEHICLE OPERATION SERVICE</b>								
564	BUSES/CAPITAL BUS IMPROVE	178,443	0	116,000	0.00	300,000	300,000	0	0.00
<b>Total Function 2552</b>	<b>VEHICLE OPERATION SERVICE</b>	<b>455,038</b>	<b>303,722</b>	<b>116,000</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>0.00</b>
<b>Function 2660</b>	<b>TECHNOLOGY SERVICES</b>								
130	ADDITIONAL SALARY	500	0	0	0.00	0	0	0	0.00
211	PERS	134	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	35	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	2	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	1	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	7,114	0	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	8,069	9,178	0	0.00	0	0	0	0.00
480	COMPUTER HARDWARE	82,791	79,139	32,860	0.00	28,325	28,325	0	0.00
<b>Total Function 2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>98,645</b>	<b>88,316</b>	<b>32,860</b>	<b>0.00</b>	<b>28,325</b>	<b>28,325</b>	<b>0</b>	<b>0.00</b>
<b>Function 3100</b>	<b>FOOD SERVICES</b>								
112	CLASSIFIED SALARIES	55,309	63,889	64,573	2.06	64,781	64,781	0	2.13
114	MANAGERIAL/CONFIDENTIAL	38,358	48,050	50,026	1.10	52,603	52,603	0	1.10
130	ADDITIONAL SALARY	10,869	1,920	0	0.00	0	0	0	0.00
139	OPT OUT INS	0	6,528	8,738	0.00	8,738	8,738	0	0.00
211	PERS	25,124	30,564	31,091	0.00	31,543	31,543	0	0.00
212	PERS - EMP PAID PICK UP	2,884	3,390	3,526	0.00	3,633	3,633	0	0.00
220	SOCIAL SECURITY	7,929	9,135	9,360	0.00	9,408	9,408	0	0.00
231	WORKERS COMPENSATON	1,481	1,741	1,700	0.00	2,259	2,259	0	0.00
232	UNEMPLOYMENT COMPENSATION	41	13,012	49	0.00	49	49	0	0.00
233	STATE TAX PFMLI	262	478	490	0.00	492	492	0	0.00
241	HEALTH INSURANCE	0	0	0	0.00	1,869	1,869	0	0.00
249	OTHER BENEFITS	2,100	2,500	2,700	0.00	2,500	2,500	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	378	198	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	15,060	3,011	5,000	0.00	5,000	5,000	0	0.00
340	TRAVEL	290	593	750	0.00	750	750	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,862	1,091	4,000	0.00	2,500	2,500	0	0.00
411	SUPPLIES/CAFETERIA	6,918	11,997	10,000	0.00	10,000	10,000	0	0.00
412	FOOD/CAFETERIA	85,712	98,390	92,003	0.00	96,075	96,075	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 200</b>	<b>SPECIAL REVENUE FUNDS</b>								
<b>Function 3100</b>	<b>FOOD SERVICES</b>								
414	COMMODITIES USED	22,105	18,598	16,000	0.00	20,000	20,000	0	0.00
470	COMPUTER SOFTWARE	0	1,390	1,500	0.00	1,500	1,500	0	0.00
541	INITIAL & ADDITIONAL EQUI	10,740	0	0	0.00	0	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	0	30,807	0	0.00	0	0	0	0.00
640	DUES & FEES	2,645	1,732	4,000	0.00	3,000	3,000	0	0.00
<b>Total Function 3100</b>	<b>FOOD SERVICES</b>	<b>290,068</b>	<b>349,012</b>	<b>305,505</b>	<b>3.16</b>	<b>316,700</b>	<b>316,700</b>	<b>0</b>	<b>3.23</b>
<b>Function 4150</b>	<b>BLDG ACQUISITION/CONSTRUC</b>								
500	CAPITAL OUTLAY	0	482,294	0	0.00	0	0	0	0.00
520	BUILDING ACQUISITION	0	150,000	0	0.00	120,000	120,000	0	0.00
530	IMPROVEMENTS OTHER THAN B	0	72,328	0	0.00	0	0	0	0.00
<b>Total Function 4150</b>	<b>BLDG ACQUISITION/CONSTRUC</b>	<b>0</b>	<b>704,622</b>	<b>0</b>	<b>0.00</b>	<b>120,000</b>	<b>120,000</b>	<b>0</b>	<b>0.00</b>
<b>Function 5204</b>	<b>TRANSFER MAINTANCE FUND</b>								
712	TRANSFER TO MAINTENANCE RESERVE	0	48,813	0	0.00	0	0	0	0.00
<b>Total Function 5204</b>	<b>TRANSFER MAINTANCE FUND</b>	<b>0</b>	<b>48,813</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 5206</b>	<b>SUMMER SCHOOL FUND TRANSFER</b>								
700	TRANSFERS	38,940	0	0	0.00	0	0	0	0.00
<b>Total Function 5206</b>	<b>SUMMER SCHOOL FUND TRANSFER</b>	<b>38,940</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 6110</b>	<b>OPERATING CONTINGENCY</b>								
810	PLANNED RESERVES	0	0	202,000	0.00	0	0	0	0.00
<b>Total Function 6110</b>	<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>202,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 7000</b>	<b>UNAPPROPRIATED ENDING FUN</b>								
820	RESERVE FOR NEXT YEAR	1,486,156	926,998	0	0.00	153,300	153,300	0	0.00
<b>Total Function 7000</b>	<b>UNAPPROPRIATED ENDING FUN</b>	<b>1,486,156</b>	<b>926,998</b>	<b>0</b>	<b>0.00</b>	<b>153,300</b>	<b>153,300</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 200</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>4,581,514</b>	<b>4,596,038</b>	<b>2,845,460</b>	<b>19.20</b>	<b>3,173,492</b>	<b>3,173,492</b>	<b>0</b>	<b>19.37</b>

## Requirements Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Grand Totals:</b>	4,581,514	4,596,038	2,845,460	19.20	3,173,492	3,173,492	0	19.37

# DEBT SERVICE FUND



**Knappa School District 4**  
**41535 Old Hwy 30 Astoria, OR 97103**

**Requirements Report**

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 300</b>	<b>DEBT SERVICE FUND</b>								
<b>Function 5110</b>	<b>LONG-TERM DEBT SERVICE</b>								
610	REDEMPTION OF PRINCIPAL	0	175,000	205,000	0.00	204,972	204,972	0	0.00
620	INTEREST	687,767	526,800	537,000	0.00	536,828	536,828	0	0.00
<b>Total Function 5110</b>	<b>LONG-TERM DEBT SERVICE</b>	<b>687,767</b>	<b>701,800</b>	<b>742,000</b>	<b>0.00</b>	<b>741,800</b>	<b>741,800</b>	<b>0</b>	<b>0.00</b>
<b>Function 7000</b>	<b>UNAPPROPRIATED ENDING FUN</b>								
820	RESERVE FOR NEXT YEAR	24,247	24,689	0		0	0	0	
<b>Total Function 7000</b>	<b>UNAPPROPRIATED ENDING FUN</b>	<b>24,247</b>	<b>24,689</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 300</b>	<b>DEBT SERVICE FUND</b>	<b>712,014</b>	<b>726,489</b>	<b>742,000</b>	<b>0.00</b>	<b>741,800</b>	<b>741,800</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Grand Totals:	712,014	726,489	742,000	0.00	741,800	741,800	0	0.00



**Knappa School District 4**  
**41535 Old Hwy 30 Astoria, OR 97103**

**Requirements Report**

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 400</b>	<b>CAPITAL PROJECTS FUND</b>								
<b>Function 2544</b>	<b>DISTRICT-WIDE MAINTENANCE</b>								
130	ADDITIONAL SALARY	0	3,060	0	0.00	0	0	0	0.00
211	PERS	0	690	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	0	225	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	49	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	12	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	0	653,809	250,000	0.00	0	0	0	0.00
<b>Total Function 2544</b>	<b>DISTRICT-WIDE MAINTENANCE</b>	<b>0</b>	<b>657,847</b>	<b>250,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 4110</b>	<b>UNDESIGNATED</b>								
382	LEGAL SERVICES	1,089	0	0	0.00	0	0	0	0.00
<b>Total Function 4110</b>	<b>UNDESIGNATED</b>	<b>1,089</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 4120</b>	<b>SITE ACQUISITION &amp; DEVELO</b>								
310	PROFESSIONAL/TECHNICAL/IN	135,872	248,359	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	25,720	0	0	0.00	0	0	0	0.00
354	ADVERTISING	605	0	0	0.00	0	0	0	0.00
383	ARCHITECT/ENGINEER SERVIC	716,824	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,366	0	0	0.00	0	0	0	0.00
<b>Total Function 4120</b>	<b>SITE ACQUISITION &amp; DEVELO</b>	<b>880,387</b>	<b>248,359</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 4150</b>	<b>BLDG ACQUISITION/CONSTRUC</b>								
310	PROFESSIONAL/TECHNICAL/IN	1,200	14,083	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	6,000	532,397	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	28	99,152	0	0.00	0	0	0	0.00
520	BUILDING ACQUISITION	15,309	9,227,876	12,350,000	0.00	1,100,000	1,100,000	0	0.00
540	EQUIPMENT	29,399	97,926	0	0.00	0	0	0	0.00
650	INSURANCE & JUDGMENTS	0	133,456	0	0.00	0	0	0	0.00
670	TAXES & LICENSES	5,391	135,420	0	0.00	0	0	0	0.00
<b>Total Function 4150</b>	<b>BLDG ACQUISITION/CONSTRUC</b>	<b>57,326</b>	<b>10,240,311</b>	<b>12,350,000</b>	<b>0.00</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0</b>	<b>0.00</b>

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 400	CAPITAL PROJECTS FUND								
Function 4190	OTHER FACILITIES CONSTRUC								
382	LEGAL SERVICES	0	488	0	0.00	0	0	0	0.00
640	DUES & FEES	2,928	0	0	0.00	0	0	0	0.00
Total Function 4190	OTHER FACILITIES CONSTRUC	2,928	488	0	0.00	0	0	0	0.00
Function 7000	UNAPPROPRIATED ENDING FUN								
820	RESERVE FOR NEXT YEAR	15,456,265	9,924,638	0	0.00	1,286,855	1,286,855	0	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUN	15,456,265	9,924,638	0	0.00	1,286,855	1,286,855	0	0.00
Total Fund 400	CAPITAL PROJECTS FUND	16,397,995	21,071,643	12,600,000	0.00	2,386,855	2,386,855	0	0.00

## Requirements Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Grand Totals:</b>	16,397,995	21,071,643	12,600,000	0.00	2,386,855	2,386,855	0	0.00

Knappa School District 4  
41535 Old Hwy 30 Astoria, OR 97103

Resources Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 300 DEBT SERVICE FUND</b>								
1111 CURRENT YEAR'S TAXES	687,113	679,236	737,000	0.00	721,515	0	0	0.00
1112 PRIOR YEAR'S TAXES	5,750	10,985	0	0.00	18,285	0	0	0.00
1190 PENALTIES AND INTEREST ON TAXE	327	562	0	0.00	0	0	0	0.00
1510 INTEREST EARNED	4,520	11,458	0	0.00	2,000	0	0	0.00
1000 LOCAL REVENUE	697,709	702,241	737,000	0.00	741,800	0	0	0.00
5400 BEGINNING FUND BALANCE	14,305	24,247	5,000	0.00	0	0	0	0.00
5000 OTHER SOURCES	14,305	24,247	5,000	0.00	0	0	0	0.00
<b>Total Fund 300 DEBT SERVICE FUND</b>	<b>712,014</b>	<b>726,489</b>	<b>742,000</b>	<b>0.00</b>	<b>741,800</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Knappa School District 4  
41535 Old Hwy 30 Astoria, OR 97103

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 300 DEBT SERVICE FUND</b>									
Function 5110	LONG-TERM DEBT SERVICE								
610	REDEMPTION OF PRINCIPAL	0	175,000	205,000	0.00	204,972	0	0	0.00
620	INTEREST	687,767	526,800	537,000	0.00	536,828	0	0	0.00
<b>Total Function 5110 LONG-TERM DEBT SERVICE</b>		<b>687,767</b>	<b>701,800</b>	<b>742,000</b>	<b>0.00</b>	<b>741,800</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 7000	UNAPPROPRIATED ENDING FUN								
820	RESERVE FOR NEXT YEAR	24,247	24,689	0		0	0	0	
<b>Total Function 7000 UNAPPROPRIATED ENDING FUN</b>		<b>24,247</b>	<b>24,689</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 300 DEBT SERVICE FUND</b>		<b>712,014</b>	<b>726,489</b>	<b>742,000</b>	<b>0.00</b>	<b>741,800</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

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# CAPITAL PROJECTS FUNDS



Knappa School District 4  
41535 Old Hwy 30 Astoria, OR 97103

Resources Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 400 CAPITAL PROJECTS FUND</b>								
1510 INTEREST EARNED	629,586	634,150	100,000	0.00	150,000	0	0	0.00
1961 RECOVERY CURRENT YEAR EXP	0	116,731	0	0.00	0	0	0	0.00
1000 LOCAL REVENUE	629,586	750,881	100,000	0.00	150,000	0	0	0.00
3299 OTHER RESTRICTEDGRANTS IN AID	0	4,864,497	5,500,000	0.00	0	0	0	0.00
3000 STATE REVENUE	0	4,864,497	5,500,000	0.00	0	0	0	0.00
5400 BEGINNING FUND BALANCE	15,768,409	15,456,265	7,000,000	0.00	2,236,855	0	0	0.00
5000 OTHER SOURCES	15,768,409	15,456,265	7,000,000	0.00	2,236,855	0	0	0.00
<b>Total Fund 400 CAPITAL PROJECTS FUND</b>	<b>16,397,995</b>	<b>21,071,643</b>	<b>12,600,000</b>	<b>0.00</b>	<b>2,386,855</b>	<b>0</b>	<b>0</b>	<b>0.00</b>



Knappa School District 4  
41535 Old Hwy 30 Astoria, OR 97103

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
Fund 400	CAPITAL PROJECTS FUND								
<hr/>									
Function 2544	DISTRICT-WIDE MAINTENANCE								
130	ADDITIONAL SALARY	0	3,060	0	0.00	0	0	0	0.00
211	PERS	0	690	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	0	225	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	49	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	12	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	0	653,809	250,000	0.00	0	0	0	0.00
<hr/>									
Total Function 2544	DISTRICT-WIDE MAINTENANCE	0	657,847	250,000	0.00	0	0	0	0.00
<hr/>									
Function 4110	UNDESIGNATED								
382	LEGAL SERVICES	1,089	0	0	0.00	0	0	0	0.00
<hr/>									
Total Function 4110	UNDESIGNATED	1,089	0	0	0.00	0	0	0	0.00
<hr/>									
Function 4120	SITE ACQUISITION & DEVELO								
310	PROFESSIONAL/TECHNICAL/IN	135,872	248,359	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	25,720	0	0	0.00	0	0	0	0.00
354	ADVERTISING	605	0	0	0.00	0	0	0	0.00
383	ARCHITECT/ENGINEER SERVIC	716,824	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,366	0	0	0.00	0	0	0	0.00
<hr/>									
Total Function 4120	SITE ACQUISITION & DEVELO	880,387	248,359	0	0.00	0	0	0	0.00
<hr/>									
Function 4150	BLDG ACQUISITION/CONSTRUC								
310	PROFESSIONAL/TECHNICAL/IN	1,200	14,083	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	6,000	532,397	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	28	99,152	0	0.00	0	0	0	0.00
520	BUILDING ACQUISITION	15,309	9,227,876	12,350,000	0.00	1,100,000	0	0	0.00
540	EQUIPMENT	29,399	97,926	0	0.00	0	0	0	0.00
650	INSURANCE & JUDGMENTS	0	133,456	0	0.00	0	0	0	0.00
670	TAXES & LICENSES	5,391	135,420	0	0.00	0	0	0	0.00
<hr/>									
Total Function 4150	BLDG ACQUISITION/CONSTRUC	57,326	10,240,311	12,350,000	0.00	1,100,000	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 400 CAPITAL PROJECTS FUND</b>									
Function 4190	OTHER FACILITIES CONSTRUC								
382	LEGAL SERVICES	0	488	0	0.00	0	0	0	0.00
640	DUES & FEES	2,928	0	0	0.00	0	0	0	0.00
<b>Total Function 4190 OTHER FACILITIES CONSTRUC</b>		<b>2,928</b>	<b>488</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 7000	UNAPPROPRIATED ENDING FUN								
820	RESERVE FOR NEXT YEAR	15,456,265	9,924,638	0	0.00	1,286,855	0	0	0.00
<b>Total Function 7000 UNAPPROPRIATED ENDING FUN</b>		<b>15,456,265</b>	<b>9,924,638</b>	<b>0</b>	<b>0.00</b>	<b>1,286,855</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 400 CAPITAL PROJECTS FUND</b>		<b>16,397,995</b>	<b>21,071,643</b>	<b>12,600,000</b>	<b>0.00</b>	<b>2,386,855</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# APPENDIX



IN THE CIRCUIT COURT OF  
THE STATE OF OREGON  
FOR CLATSOP COUNTY

}AFFIDAVIT OF PUBLICATION  
STATE OF OREGON  
County of Clatsop} ss


I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of  
the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by  
ORS 193.010 and 193.020;  
that the

AB1225 KNAPPA SCHOOL DISTRICT #4 BUSINESS OFFICE 41535 OLD HIGHWAY 30 ASTORIA OR 97103 PHONE  
503-458-5993 FAX 503-458-6979 NOTICE OF BUDGET COMMITTEE MEETINGS A PUBLIC MEETING OF THE BUDGET  
COMMITTEE

a printed copy of which is hereto annexed; was published in the entire issue of said  
newspaper for 1 successive and consecutive issues in the following issues:

4/17/25

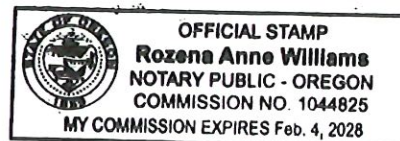
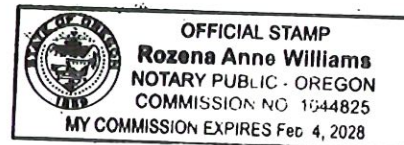
Subscribed and sworn to before me on this 17th day of April, A.D. 2025

  
\_\_\_\_\_  
Notary Public of Oregon

Add: 476073

PO:

Tagline: AB1225 Budget Committee Mtng



AB1225  
KNAPPA SCHOOL DISTRICT #4  
BUSINESS OFFICE  
41535 Old Highway 30  
Astoria OR 97103  
Phone: 503-458-5993 Fax: 503-458-6979

**NOTICE OF BUDGET COMMITTEE MEETINGS**

A public meeting of the Budget Committee of Knappa School District 4, Clatsop County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held in the months of May 2025 and June 2025. The first meeting will be held May 14, 2025, at 6:30 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is scheduled on June 4, 2025, at 6:30 pm and will **take place on an as needed basis**. The third meeting will be held on June 18, 2025, at 5:45 pm for approval of the budget.

Public comment will be taken in written format via email or by United States Postal Service. Written comments received by 5 pm on May 12, 2025 will be read during the public comment section of the meeting on May 14, 2025. Comments will be subject to a three-minute limit per community member. Email comments [morganj@knappak12.org](mailto:morganj@knappak12.org) or by mail to Knappa School District 4, 41535 Old Highway 30, Astoria OR 97103.

A copy of the budget document may be inspected online at <http://www.knappa.k12.or.us/> or obtained by email or mail on or after May 8, 2025. Email requests to [morganj@knappak12.org](mailto:morganj@knappak12.org) or phone request via phone message to 503-458-5993. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings. Notice of publication is also available at <http://www.knappa.k12.or.us/>

Dated this 17th day of April 2025.

Published: The Astorian, April 17, 2025.

A public meeting of the Knappa School District will be held on June 18, 2025 at 6:15 pm at the Knappa School District High School Library 41535 Old Highway 30, Astoria OR 97103 and virtual via website link. Please see the district website for details. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Knappa School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at knappa.k12.or.us. 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: William Fritz

Telephone: 503-458-5993

Email: fritzw@knappak12.org

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$17,661,255	\$8,570,100	\$3,586,955
Current Year Property Taxes, other than Local Option Taxes	2,241,505	2,257,000	\$2,398,800
Other Revenue from Local Sources	1,479,327	714,005	933,090
Revenue from Intermediate Sources	1,019,681	733,000	775,000
Revenue from State Sources	10,582,859	11,099,172	6,062,999
Revenue from Federal Sources	945,453	601,963	619,695
Interfund Transfers	610,813	267,000	260,000
All Other Budget Resources	3,525	0	3,000

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Salaries	\$4,784,564	\$4,804,626	\$4,932,731
Other Associated Payroll Costs	2,267,040	2,322,012	2,510,789
Purchased Services	2,875,765	1,499,508	1,238,542
Supplies & Materials	1,001,596	1,127,131	1,051,630
Capital Outlay	10,364,299	12,466,000	1,520,000
Other Objects (except debt service & interfund transfers)	457,461	237,150	355,650
Debt Service*	701,800	742,000	741,800
Interfund Transfers*	610,813	267,000	260,000
Operating Contingency		316,813	90,000
Unappropriated Ending Fund Balance & Reserves	11,481,079	460,000	1,938,397
<b>Total Requirements</b>	<b>\$34,544,417</b>	<b>\$24,242,240</b>	<b>\$14,639,539</b>

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

1000 Instruction	\$5,402,447	\$6,013,148	\$6,097,408
FTE	53.72	50.19	54.4332
2000 Support Services	4,805,487	3,787,774	3,975,233
FTE	28.8	24.91	24.275
3000 Enterprise & Community Service	349,011	305,505	316,700
FTE	2.79	3.16	3.225
4000 Facility Acquisition & Construction	11,193,780	12,350,000	1,220,000
FTE			
5000 Other Uses			
5100 Debt Service*	701,800	742,000	741,800
5200 Interfund Transfers*	610,813	267,000	260,000
6000 Contingency		316,813	90,000
7000 Unappropriated Ending Fund Balance	11,481,079	460,000	1,938,397
<b>Total Requirements</b>	<b>\$34,544,417</b>	<b>\$24,242,240</b>	<b>\$14,639,539</b>
<b>Total FTE</b>	<b>85.31</b>	<b>78.26</b>	<b>81.9332</b>

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

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\***

Majority of Bond Project Completed in 24-25

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit ____)	4.6062	4.6062	4.6062
Levy For General Obligation Bonds	\$702,000	785,000	\$778,890

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$13,621,092	\$0
<b>Total</b>	<b>\$13,621,092</b>	<b>\$0</b>

June 7, 2025.

IN THE CIRCUIT COURT OF  
THE STATE OF OREGON  
FOR CLATSOP COUNTY

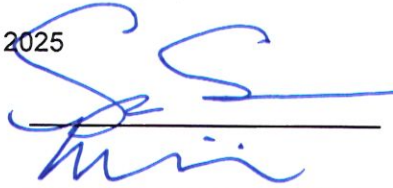
}AFFIDAVIT OF PUBLICATION  
STATE OF OREGON  
County of Clatsop} ss

I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of  
the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by  
ORS 193.010 and 193.020;  
that the

a printed copy of which is hereto annexed; was published in the entire issue of said  
newspaper for 1 successive and consecutive issues in the following issues:

6/07/25

Subscribed and sworn to before me on this 7th day of June, A.D. 2025

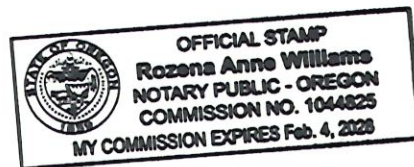


Notary Public of Oregon

AdId: 482577

PO:

Tagline: AB1346 Budget Hearing



# STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

## Clatsop County, Knappa SD 4 - 2262

### 2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$1,597,000.00
Common School Fund	=	\$59,515.48
County School Fund	=	\$550,000.00
State Managed Timber	=	\$100,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$5,000.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$2,311,515.48</b>

### 2025-2026 Experience Adjustment

District Average Teacher Experience	=	9.95
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-2.14

### 2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$600,000.00
Transportation per ADMr Rank		75%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$420,000.00		

### 2025-2026 Extended ADMw

2025-2026 ADMw 580.92

2024-2025 ADMw 590.05

Extended ADMw 590.05

### 2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.14 by \$25 then add \$4500 to the result = \$4,446.50  
Then multiply \$4,446.50 by the Extended ADMw 590.0503 and then by the funding ratio 2.47542604256 = \$6,494,672.97

### 2025-2026 Total Formula Revenue

Add the General Purpose Grant \$6,494,672.97 to the Transportation Grant \$420,000.00 = \$6,914,672.97

### 2025-2026 State School Fund Grant

Subtract the Local Revenue \$2,311,515.48 from the Total Formula Revenue \$6,914,672.97 = \$4,603,157.49

### 2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,007

Total Formula Revenue per Extended ADMw = \$11,719

Charter Schools Rate( ORS 338.155 ) = \$11,180

### Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due



STATE SCHOOL FUND GRANT  
2025-2026

As of 3/3/2025

Clatsop County, Knappa SD 4

District ID: 2262

**2025-2026 Extended ADMw**

**Knappa SD 4: District total extended ADMw for funding calculations**

	2025-2026		2024-2025	
ADMr:	410.00 X 1.00	410.00	420.73 X 1.00	420.73
Students in EL programs:	3.00 X 0.50	1.50	6.53 X 0.50	3.27
Students in Pregnant and Parenting Programs:	1.00 X 1.00	1.00	1.00 X 1.00	1.00
113 IEP Students capped at 11% of District ADMr:	45.10 X 1.00	45.10	46.28 X 1.00	46.28
Students on IEP Above 11% of ADMr:	23.30 X 1.00	23.30	23.30 X 1.00	23.30
Students in Poverty:	66.68 X 0.25	16.67	48.50 X 0.25	12.13
Students in Foster Care and Neglected/Delinquent:	1.00 X 0.25	0.25	1.00 X 0.25	0.25
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	83.10 X 1.00	83.10	83.10 X 1.00	83.10
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	<b>2025-2026 ADMw</b>	<b>580.92</b>	<b>2024-2025 ADMw</b>	<b>590.05</b>
	<b>Knappa SD 4 Extended ADMw</b>		<b>590.05</b>	

**Knappa SD 4 Extended ADMw 590.05**

## **BUDGET TERMINOLOGY**

Adopted Budget: Financial plan adopted by the governing body for the fiscal year or the budget period.

Appropriation: A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

Approved Budget: The budget that has been approved by the budget committee.

Budget Committee: A statutorily (ORS 294.336) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document: Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the Superintendent of the school district.

Capital Outlay: Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

Capital Projects Funds: Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

Contingency: An estimate in an operating fund for unforeseen spending that may become necessary.

Cost Center: An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

Current Budget Period: The budget period currently in progress.

## **BUDGET TERMINOLOGY (CONT.)**

Debt Service Fund: A fund established to account for payment of general long-term debt principal and interest.

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

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

Fiscal Year: A 12-month period of July 1 through June 30 to which the annual operating budget applies.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

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.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, trust and agency.

General Fund: A fund used to account for most operating activities except 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 local government unit.

Grant: A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

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.

ORS: Oregon Revised Statute. Oregon laws established by the legislature.

### **BUDGET TERMINOLOGY (CONT.)**

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

Property Taxes: Ad valorem tax certified to the county assessor by a local government unit.

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

Requirement: The sum of all appropriated and un-appropriated items in a fund. Total requirements must always equal total resources in a fund.

Resource: Estimated beginning funds on hand plus anticipated receipts.

Special Revenue Fund: A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

Supplemental Budget: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

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.

Trust and Agency (Scholarship) Fund: A fund used to account for activities of assets held in trust by a local government.

Un-Appropriated Ending Fund Balance: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

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