



# Knappa School District

## Adopted Budget 2026~2027

*“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

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# **KNAPPA SCHOOL DISTRICT #4**

ASTORIA, OR

## **Adopted BUDGET 2026-2027**

**Dr. William Fritz  
Superintendent**

# **KNAPPA SCHOOL DISTRICT #4**

## **2026-2027 ADOPTED BUDGET TABLE**

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# **KNAPPA SCHOOL DISTRICT #4**

## **2025-2026 ADOPTED BUDGET**

### **Budget Committee**

#### **Board Members**

- Cullen Bangs
- Michelle Finn
- William Isom
- Brian Montgomery
- Hannah Bryan

#### **Term Expires**

June 30, 2029  
June 30, 2029  
June 30, 2027  
June 30, 2027  
June 30, 2029

#### **Budget Committee Members**

- Ernie Affolter
- Derek Bangs
- Ed Johnson
- Doug Montgomery
- Madison Bailey

June 30, 2026  
June 30, 2029  
June 30, 2026  
June 30, 2026  
June 30, 2029

#### **Budget Officer**

- Jennifer Morgan

## SUPERINTENDENT'S BUDGET MESSAGE

May 6, 2026

Dear Knappa School Board Members and Budget Committee Members:

The following budget document outlines Knappa School District's financial plan for the 2026-27 school year. During the last fiscal year, Knappa faced further challenges regarding enrollment decline, despite having a number of “home school” families rejoin our student body. In absence of further fund balance capacity, one-time revenue sources, or help from the state, SSF revenues do not cover current service levels which include increasing labor costs, inflation (for example property and casualty insurance increasing 12%, health insurance increasing approximately 3.5% and bargained classified wages increasing 4.25%). The state maintains an 11% cap on special education funding while 25% of Knappa students qualify for special education services; high cost disability funds only cover about 20% of our costs. This underfunding by the Legislature fails to support our most vulnerable children.

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 1.75 certificated positions, and a reduction of 7.5 hours of classified personnel. This budget includes administrative efficiencies with the reduction of a .5 FTE (net) position and other staffing consolidation. The plan includes some program efficiencies in SSA funded programs. The good news in this budget cycle is that due to responsible fiscal management in the 2025-26 budget cycle, personnel will no longer be asked to accept furlough days to right size the budget.

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). 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. This budget provides a \$55,000 transfer to the maintenance reserve fund, \$65,000 to the curriculum budget, and an additional \$260,000 for athletics to remove a pattern of deficit spending on those programs. The budget honors the School Board’s policy commitment to maintaining a minimum 6% ending fund balance.

Knappa School District continues to apply for grant funds to offset capital needs and summer programs, as well as donations to support programs like drama, elementary art, and dance. 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 2026-27 school year.

Respectfully submitted,



William T. Fritz, Ph.D.  
Superintendent



Jennifer Morgan  
Chief Financial Officer

**KNAPPA SCHOOL DISTRICT  
BUDGET RESOLUTION**

**ADOPTING THE BUDGET**

**BE IT RESOLVED** that the Board of Directors of the Knappa School District hereby adopts the budget for the fiscal year 2026-2027 in the total of \$12,822,248 now on file at the Administrative Office located at 41535 Old US Hwy 30, Astoria, OR 97103

**MAKING APPROPRIATIONS**

**BE IT RESOLVED** that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026 for the following purposes:

**GENERAL FUND**

Instruction	\$ 4,042,507
Support Services	3,506,747
Transfers	380,000
Contingency	115,000
<b>Total General Fund</b>	<b>\$ 8,044,254</b>
Unappropriated	500,422

**DEBT SERVICE FUND**

Support Services	\$ -
Debt Service	805,625
<b>Total Debt Service Fund</b>	<b>\$ 805,625</b>

**SPECIAL REVENUE FUNDS**

Instruction	\$ 2,102,566
Support Services	452,954
Community Services	329,427
Facilities Acquisition & Const.	123,000
Contingency	0
<b>Total Special Revenue Funds</b>	<b>\$ 3,007,947</b>
Unappropriated	\$139,000

**CAPITAL PROJECT FUNDS**

Support Services	\$ 0
Facilities Acquisition & Construction	325,000
<b>Total Capital Project Fund</b>	<b>\$ 325,000</b>

<b>TOTAL APPROPRIATIONS, All Funds</b>	<b>\$ 12,182,826</b>
<b>Total Unappropriated Amounts, All Funds</b>	<b>639,422</b>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 12,822,248</b>

**IMPOSING THE TAX**

**BE IT RESOLVED** that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-2027:

- (1) At the rate of \$4.6062 per \$1000 of assessed value for permanent rate tax
- (2) In the amount of \$805,625 for debt service for general obligation bonds

**CATEGORIZING THE TAX**

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

**Subject to the Education Limitation**

Permanent Rate Tax \$4.6062/ per \$1000

**Excluded from Limitation**

General Obligation Bond Debt Service \$805,625

The above resolution statements were approved and declared adopted on the 17th of June 2026.

**Knappa School District  
Budget Summary - All Funds  
2026-2027 ADOPTED**

<u>RESOURCES</u>	<u>GENERAL FUNDS</u>	<u>GRANTS &amp; MISC SPECIAL REVENUE FUNDS</u>		<u>FOOD SERVICE FUND</u>		<u>STUDENT BODY FUND</u>		<u>DEBT SERVICE FUNDS</u>		<u>CAPITAL PROJECT FUNDS</u>		<u>ALL FUNDS ADOPTED B</u>
LOCAL REVENUE	\$ 1,842,220		\$ 304,601		\$ 7,600		\$ 170,100		\$ 805,625		\$ 25,000	\$ 3,155,146
INTERMEDIATE REVENUE	625,000		100,000		-		-		-		-	725,000
STATE REVENUE	5,277,456		979,070		63,500		-		-		-	6,320,026
FEDERAL REVENUE	-		457,939		255,137		-		-		-	713,076
TRANSFERS IN OTHER REVENUE (BFB)	-		260,000		-		-		-		-	260,000
	<b>800,000</b>		<b>344,000</b>		<b>-</b>		<b>205,000</b>		<b>-</b>		<b>300,000</b>	<b>1,649,000</b>
<b>Total Revenue</b>	<b>\$ 8,544,676</b>		<b>\$ 2,445,610</b>		<b>\$ 326,237</b>		<b>\$ 375,100</b>		<b>\$ 805,625</b>		<b>\$ 325,000</b>	<b>\$12,822,248</b>
<u>EXPENDITURES</u>	<u>FTE</u>		<u>FTE</u>		<u>FTE</u>		<u>FTE</u>		<u>FTE</u>		<u>FTE</u>	
INSTRUCTION	\$ 4,042,506	36.61	\$ 1,757,466	12.84	\$ -	-	\$ 345,100	\$ -	\$ -	\$ -	\$ -	\$ 6,145,072
SUPPORT SERVICES	3,506,748	22.48	452,954	1.61	-	-	-	-	-	-	-	3,959,702
COMMUNITY SERVICES FACILITIES & ACQUISITION SERVICES	-	-	3,190	-	326,237	3.10	-	-	-	-	-	329,427
DEBT SERVICE	-	-	123,000	-	-	-	-	-	805,625	325,000	-	448,000
TRANSFERS	380,000	-	-	-	-	-	-	-	-	-	-	380,000
CONTINGENCY UNAPPROPRIATED ENDING FUND BALANCE	115,000	-	109,000	-	-	-	30,000	-	-	-	-	254,000
	<b>500,422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,422</b>
<b>Total Expenditures</b>	<b>\$ 8,544,676</b>	<b>59.09</b>	<b>\$ 2,445,610</b>	<b>14.45</b>	<b>\$ 326,237</b>	<b>3.10</b>	<b>\$ 375,100</b>	<b>\$ 805,625</b>	<b>\$ 325,000</b>	<b>\$12,822,248</b>		

# GENERAL FUND



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

Resources Report

Fund	GENERAL FUND	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
1111	CURRENT YEAR'S TAXES	1,511,627	1,564,189	1,604,000	0.00	1,652,120	1,652,120	1,652,120	0.00
1112	PRIOR YEAR'S TAXES	32,628	33,900	50,000	0.00	50,000	50,000	50,000	0.00
1114	PAYMENTS IN LIEU OF PROPERTY T	7,029	9,036	5,000	0.00	5,000	5,000	5,000	0.00
1190	PENALTIES AND INTEREST ON TAXE	(810)	(1,631)	0	0.00	0	0	0	0.00
1311	TUITION	375	0	0	0.00	0	0	0	0.00
1312	TUITION FROM OTHER DISTR IN STA	0	0	180,000	0.00	0	0	0	0.00
1510	INTEREST EARNED	104,847	93,493	90,000	0.00	100,000	100,000	100,000	0.00
1920	PRIVATE CONTRIBUTIONS	50	1,595	100	0.00	100	100	100	0.00
1960	RECOVERY PRIOR YEAR EXP	12,004	(53,232)	5,000	0.00	5,000	5,000	5,000	0.00
1961	RECOVERY CURRENT YEAR EXP	7,107	19,189	0	0.00	15,000	15,000	15,000	0.00
1980	INDIRECT GRANT CHARGES	70	20,583	0	0.00	0	0	0	0.00
1990	MISCELLANEOUS	9,565	17,856	15,000	0.00	15,000	15,000	15,000	0.00
2101	COUNTY SCHOOL FUNDS	564,720	373,412	550,000	0.00	500,000	500,000	500,000	0.00
2102	GENERAL EDUCATION SERVICE DIS`	430,000	184,715	125,000	0.00	125,000	125,000	125,000	0.00
3101	STATE SCHOOL FUND	4,487,563	4,350,777	4,805,292	0.00	4,941,456	4,941,456	4,941,456	0.00
3103	COMMON SCHOOL FUND	58,772	57,522	60,000	0.00	61,000	61,000	61,000	0.00
3104	STATE MANAGED COUNTY TIMBER	187,161	179,288	100,000	0.00	150,000	150,000	150,000	0.00
3199	OTHER UNRESTRICTED GRANTS	24,603	22,174	25,000	0.00	125,000	125,000	125,000	0.00
3299	OTHER RESTRICTEDGRANTS IN AID	14,826	36,644	100,000	0.00	0	0	0	0.00
5300	Sale of or Compensation for Loss of Fixt	3,525	95	3,000	0.00	3,000	3,000	3,000	0.00
5400	BEGINNING FUND BALANCE	694,587	604,752	400,000	0.00	455,000	455,000	455,000	0.00
5401	PRIOR PERIOD ADJUSTMENT	0	0	0	0.00	0	0	0	0.00
<b>Total Fund 100</b>	<b>GENERAL FUND</b>	<b>8,150,248</b>	<b>7,514,358</b>	<b>8,117,392</b>	<b>0.00</b>	<b>8,202,676</b>	<b>8,202,676</b>	<b>8,202,676</b>	<b>0.00</b>

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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.

2. Personnel Data:

7.05 Licensed FTE  
1.58 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Supplemental services are provided through Title I-A and SIA Grant.

ELEMENTARY K-5	
100 Salaries	614,452
200 Associated PR Costs	421,220
300 Purchased Services	76,000
400 Supplies & Materials	25,000
600 Other	0
<b>TOTAL</b>	<b>1,136,672</b>

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

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<b>Fund 100 GENERAL FUND</b>									
<b>Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>								
111	LICENSED SALARIES	653,173	681,084	651,652	9.28	531,523	531,523	531,523	7.05
112	CLASSIFIED SALARIES	67,401	43,389	72,788	2.44	47,164	47,164	47,164	1.58
130	ADDITIONAL SALARY	2,840	1,162	0	0.00	0	0	0	0.00
139	OPT OUT INS	32,560	45,552	36,441	0.00	35,766	35,766	35,766	0.00
211	PERS	189,895	194,148	197,819	0.00	176,410	176,410	176,410	0.00
220	SOCIAL SECURITY	56,962	58,272	55,837	0.00	50,438	50,438	50,438	0.00
231	WORKERS COMPENSATON	2,677	2,424	2,241	0.00	2,012	2,012	2,012	0.00
232	UNEMPLOYMENT COMPENSATION	298	30,453	90,292	0.00	90,264	90,264	90,264	0.00
233	STATE TAX PFMLI	2,978	3,044	2,919	0.00	2,637	2,637	2,637	0.00
240	VEBA CONTRIBUTION	34,911	29,548	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	77,676	77,563	88,558	0.00	96,029	96,029	96,029	0.00
249	OTHER BENEFITS	4,740	3,405	5,584	0.00	3,429	3,429	3,429	0.00
310	PROFESSIONAL/TECHNICAL/IN	8,000	0	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	4,971	1,396	3,500	0.00	3,500	3,500	3,500	0.00
324	RENTALS	7,086	4,720	8,000	0.00	6,000	6,000	6,000	0.00
340	TRAVEL	1,267	437	1,500	0.00	1,500	1,500	1,500	0.00
355	PRINTING & BINDING	604	294	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	62,603	68,762	65,000	0.00	65,000	65,000	65,000	0.00
410	CONSUMABLE SUPPLIES & MAT	16,211	17,178	20,000	0.00	20,000	20,000	20,000	0.00
470	COMPUTER SOFTWARE	3,134	143	5,000	0.00	5,000	5,000	5,000	0.00
<b>Total Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>	<b>1,229,989</b>	<b>1,262,973</b>	<b>1,307,131</b>	<b>11.72</b>	<b>1,136,672</b>	<b>1,136,672</b>	<b>1,136,672</b>	<b>8.63</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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:

5.16 Licensed FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Supplemental services are provided through Title I-A

MIDDLE SCHOOLS	
100 Salaries	443,918
200 Associated PR Costs	231,609
300 Purchased Services	27,500
400 Supplies & Materials	11,000
600 Other	300
TOTAL	714,327

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27		
						26-27				
<hr/>										
<b>Fund 100</b>	<b>GENERAL FUND</b>									
<hr/>										
Function	1121	MIDDLE/JUNIOR HIGH PROGRA								
111	LICENSED SALARIES	412,965	389,699	416,811	5.26	434,261	434,261	434,261	5.16	
130	ADDITIONAL SALARY	3	388	0	0.00	1,435	1,435	1,435	0.00	
139	OPT OUT INS	7,657	7,922	7,922	0.00	8,222	8,222	8,222	0.00	
211	PERS	109,854	103,063	118,115	0.00	123,729	123,729	123,729	0.00	
220	SOCIAL SECURITY	31,286	29,728	31,734	0.00	33,882	33,882	33,882	0.00	
231	WORKERS COMPENSATON	1,375	1,240	1,269	0.00	1,339	1,339	1,339	0.00	
232	UNEMPLOYMENT COMPENSATION	164	155	166	0.00	177	177	177	0.00	
233	STATE TAX PFMLI	1,636	1,554	1,659	0.00	1,772	1,772	1,772	0.00	
240	VEBA CONTRIBUTION	6,107	17,933	0	0.00	0	0	0	0.00	
241	HEALTH INSURANCE	73,841	50,334	73,204	0.00	70,711	70,711	70,711	0.00	
322	REPAIRS & MAINTENANCE SER	2,229	489	2,500	0.00	2,500	2,500	2,500	0.00	
340	TRAVEL	0	207	0	0.00	0	0	0	0.00	
343	STUDENT TRAVEL OUT-OF-DIS	7,218	0	0	0.00	0	0	0	0.00	
355	PRINTING & BINDING	298	145	0	0.00	0	0	0	0.00	
389	OTHER NON-INSTR PROF SERV	26,029	24,920	30,000	0.00	25,000	25,000	25,000	0.00	
410	CONSUMABLE SUPPLIES & MAT	8,310	8,613	12,000	0.00	10,000	10,000	10,000	0.00	
470	COMPUTER SOFTWARE	0	145	1,000	0.00	0	0	0	0.00	
480	COMPUTER HARDWARE	0	0	0	0.00	1,000	1,000	1,000	0.00	
640	DUES & FEES	0	0	0	0.00	300	300	300	0.00	
<hr/>										
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRA	688,972	636,533	696,381	5.26	714,327	714,327	714,327	5.16

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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.

2. Personnel Data:

8.24 Licensed FTE

.06 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

HIGH SCHOOLS	
100 Salaries	628,197
200 Associated PR Costs	290,251
300 Purchased Services	58,000
400 Supplies & Materials	41,000
600 Other	2,325
<b>TOTAL</b>	<b>1,019,773</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 100</b>	<b>GENERAL FUND</b>								
<hr/>									
Function 1131	HIGH SCHOOL PROGRAMS								
111	LICENSED SALARIES	533,474	513,666	543,441	8.24	589,251	589,251	589,251	8.24
112	CLASSIFIED SALARIES	0	1,829	1,620	0.06	1,836	1,836	1,836	0.06
130	ADDITIONAL SALARY	19,160	16,178	14,951	0.00	6,278	6,278	6,278	0.00
139	OPT OUT INS	22,971	15,844	15,844	0.00	30,833	30,833	30,833	0.00
211	PERS	131,837	133,172	154,178	0.00	170,112	170,112	170,112	0.00
212	PERS - EMP PAID PICK UP	0	0	851	0.00	0	0	0	0.00
220	SOCIAL SECURITY	39,772	36,405	38,205	0.00	42,570	42,570	42,570	0.00
231	WORKERS COMPENSATON	1,926	1,728	1,766	0.00	1,903	1,903	1,903	0.00
232	UNEMPLOYMENT COMPENSATION	226	215	242	0.00	252	252	252	0.00
233	STATE TAX PFMLI	2,257	2,149	2,243	0.00	2,514	2,514	2,514	0.00
240	VEBA CONTRIBUTION	8,423	4,928	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	108,688	112,591	120,108	0.00	72,900	72,900	72,900	0.00
322	REPAIRS & MAINTENANCE SER	926	247	2,000	0.00	1,000	1,000	1,000	0.00
324	RENTALS	2,243	2,002	2,500	0.00	2,000	2,000	2,000	0.00
340	TRAVEL	426	2,039	1,500	0.00	2,500	2,500	2,500	0.00
343	STUDENT TRAVEL OUT-OF-DIS	682	340	1,000	0.00	2,500	2,500	2,500	0.00
374	OTHER TUITION	2,081	360	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	60,037	37,806	65,000	0.00	50,000	50,000	50,000	0.00
410	CONSUMABLE SUPPLIES & MAT	29,556	25,211	35,000	0.00	39,500	39,500	39,500	0.00
460	NONCONSUMABLE SUPPLIES	0	350	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	3,480	40	2,500	0.00	1,500	1,500	1,500	0.00
640	DUES & FEES	1,750	3,116	2,000	0.00	2,325	2,325	2,325	0.00
<hr/>									
Total Function 1131	HIGH SCHOOL PROGRAMS	969,913	910,216	1,004,948	8.30	1,019,773	1,019,773	1,019,773	8.30

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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 fund and High  
 Cost Disability. Additional new Severe Needs classroom.

RESTR PROGRAMS	
100 Salaries	92,069
200 Associated PR Costs	62,202
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
<b>TOTAL</b>	<b>154,771</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27	
						26-27			
<b>Fund 100 GENERAL FUND</b>									
<b>Function 1220</b>	<b>PROGRAMS FOR THE MENTALLY</b>								
112	CLASSIFIED SALARIES	0	0	55,906	2.00	92,069	92,069	92,069	2.00
211	PERS	0	0	14,410	0.00	26,526	26,526	26,526	0.00
220	SOCIAL SECURITY	0	0	4,202	0.00	7,543	7,543	7,543	0.00
231	WORKERS COMPENSATON	0	0	299	0.00	315	315	315	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	22	0.00	39	39	39	0.00
233	STATE TAX PFMLI	0	0	220	0.00	394	394	394	0.00
241	HEALTH INSURANCE	0	0	30,240	0.00	27,384	27,384	27,384	0.00
389	OTHER NON-INSTR PROF SERV	0	0	18,250	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	500	500	500	0.00
<b>Total Function 1220</b>	<b>PROGRAMS FOR THE MENTALLY</b>	<b>0</b>	<b>0</b>	<b>123,548</b>	<b>2.00</b>	<b>154,771</b>	<b>154,771</b>	<b>154,771</b>	<b>2.00</b>

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

FUND: 100  
FUNCTION: 1225  
PROGRAM: In District Programs and out of District Program

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  
 3.53 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	170,066
200 Associated PR Costs	84,165
300 Purchased Services	130,000
400 Supplies & Materials	3,500
600 Other	0
<b>TOTAL</b>	<b>387,732</b>

## Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27	
					26-27				
<hr/>									
<b>Fund 100</b>	<b>GENERAL FUND</b>								
<hr/>									
Function 1225	DISABILITIES								
111	LICENSED SALARIES	0	0	51,530	1.00	59,065	59,065	59,065	1.00
112	CLASSIFIED SALARIES	0	0	73,653	2.48	111,001	111,001	111,001	3.54
211	PERS	0	0	37,626	0.00	47,956	47,956	47,956	0.00
220	SOCIAL SECURITY	0	0	10,877	0.00	12,583	12,583	12,583	0.00
231	WORKERS COMPENSATON	0	0	450	0.00	465	465	465	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	58	0.00	58	58	58	0.00
233	STATE TAX PFMLI	0	0	569	0.00	585	585	585	0.00
241	HEALTH INSURANCE	0	0	9,134	0.00	19,440	19,440	19,440	0.00
249	OTHER BENEFITS	0	0	930	0.00	3,079	3,079	3,079	0.00
310	PROFESSIONAL/TECHNICAL/IN	241,853	238,279	180,000	0.00	120,000	120,000	120,000	0.00
389	OTHER NON-INSTR PROF SERV	0	0	0	0.00	10,000	10,000	10,000	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	3,500	3,500	3,500	0.00
<hr/>									
<b>Total Function 1225</b>	<b>DISABILITIES</b>	<b>241,853</b>	<b>238,279</b>	<b>364,826</b>	<b>3.48</b>	<b>387,732</b>	<b>387,732</b>	<b>387,732</b>	<b>4.54</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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  
5.24 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	359,650
200 Associated PR Costs	158,513
300 Purchased Services	25,000
400 Supplies & Materials	6,500
600 Other	2,000
<b>TOTAL</b>	<b>551,663</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<b>Fund 100 GENERAL FUND</b>									
<b>Function 1250</b>	<b>RESOURCE ROOMS</b>								
111	LICENSED SALARIES	136,542	171,498	181,623	2.75	197,628	197,628	197,628	2.75
112	CLASSIFIED SALARIES	166,312	186,838	176,203	6.16	145,578	145,578	145,578	5.24
130	ADDITIONAL SALARY	235	43	0	0.00	0	0	0	0.00
139	OPT OUT INS	15,710	15,855	14,882	0.00	16,444	16,444	16,444	0.00
211	PERS	66,791	90,634	94,944	0.00	97,121	97,121	97,121	0.00
212	PERS - EMP PAID PICK UP	124	0	0	0.00	1,110	1,110	1,110	0.00
220	SOCIAL SECURITY	24,167	28,163	27,622	0.00	25,961	25,961	25,961	0.00
231	WORKERS COMPENSATON	1,156	1,244	1,155	0.00	1,678	1,678	1,678	0.00
232	UNEMPLOYMENT COMPENSATION	1,271	147	144	0.00	136	136	136	0.00
233	STATE TAX PFMLI	1,260	1,473	1,444	0.00	1,358	1,358	1,358	0.00
240	VEBA CONTRIBUTION	(3,318)	(3,660)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	21,040	22,522	26,596	0.00	23,328	23,328	23,328	0.00
249	OTHER BENEFITS	9,709	10,098	9,719	0.00	7,821	7,821	7,821	0.00
310	PROFESSIONAL/TECHNICAL/IN	154,689	110,824	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	100	135	0	0.00	0	0	0	0.00
324	RENTALS	537	445	500	0.00	0	0	0	0.00
340	TRAVEL	9,118	8,628	8,000	0.00	5,000	5,000	5,000	0.00
389	OTHER NON-INSTR PROF SERV	19,023	16,912	20,000	0.00	20,000	20,000	20,000	0.00
410	CONSUMABLE SUPPLIES & MAT	4,845	4,763	5,000	0.00	5,500	5,500	5,500	0.00
470	COMPUTER SOFTWARE	1,535	661	1,500	0.00	1,000	1,000	1,000	0.00
640	DUES & FEES	1,720	1,645	2,000	0.00	2,000	2,000	2,000	0.00
<b>Total Function 1250</b>	<b>RESOURCE ROOMS</b>	<b>632,565</b>	<b>668,867</b>	<b>571,331</b>	<b>8.91</b>	<b>551,663</b>	<b>551,663</b>	<b>551,663</b>	<b>7.99</b>

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

ADOPTED 2026-2027

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

Fund	100	GENERAL FUND	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
Function	1272	TITLE I							
111	LICENSED SALARIES		3,452	0	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES		24,145	0	0	0.00	0	0	0.00
211	PERS		6,758	0	0	0.00	0	0	0.00
220	SOCIAL SECURITY		2,087	0	0	0.00	0	0	0.00
231	WORKERS COMPENSATON		97	0	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		10	0	0	0.00	0	0	0.00
233	STATE TAX PFMLI		109	0	0	0.00	0	0	0.00
240	VEBA CONTRIBUTION		(147)	0	0	0.00	0	0	0.00
241	HEALTH INSURANCE		878	0	0	0.00	0	0	0.00
249	OTHER BENEFITS		2,723	0	0	0.00	0	0	0.00
389	OTHER NON-INSTR PROF SERV		452	0	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT		4	0	0	0.00	0	0	0.00
<b>Total Function</b>			<b>40,567</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

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

ADOPTED 2026-2027

FUND: 100  
FUNCTION: 1280  
PROGRAM: Alternative Education

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

Budgetary Notes:

Historical Information only, funded through Grant HSS-252

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

## Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund</b>	<b>100</b>	<b>GENERAL FUND</b>							
<hr/>									
Function	1280	ALTERNATIVE EDUCATION							
340	TRAVEL		0	64	0	0.00	0	0	0.00
374	OTHER TUITION		0	0	4,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT		0	254	0	0.00	0	0	0.00
<hr/>									
<b>Total Function</b>	<b>1280</b>	<b>ALTERNATIVE EDUCATION</b>	<b>0</b>	<b>319</b>	<b>4,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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:

Licensed FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Supplemental services are provided through Title III

ELL	
100 Salaries	0
200 Associated PR Costs	12,569
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
<b>TOTAL</b>	<b>12,569</b>

## Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 26-27	FTE 26-27		
<hr/>									
<b>Fund 100</b>	<b>GENERAL FUND</b>								
<hr/>									
<b>Function 1291</b>	<b>ENGLISH 2ND LANGUAGE PROG</b>								
111	LICENSED SALARIES	23,379	20,597	30,053	0.50	0	0	0	0.00
211	PERS	5,852	5,155	7,970	0.00	5,160	5,160	5,160	0.00
220	SOCIAL SECURITY	1,726	1,501	2,204	0.00	1,436	1,436	1,436	0.00
231	WORKERS COMPENSATON	79	65	90	0.00	59	59	59	0.00
232	UNEMPLOYMENT COMPENSATION	9	8	12	0.00	7	7	7	0.00
233	STATE TAX PFMLI	90	79	115	0.00	75	75	75	0.00
240	VEBA CONTRIBUTION	(1,659)	(1,524)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	9,661	9,059	11,193	0.00	5,832	5,832	5,832	0.00
410	CONSUMABLE SUPPLIES & MAT	165	0	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	0	144	0	0.00	0	0	0	0.00
<hr/>									
<b>Total Function 1291</b>	<b>ENGLISH 2ND LANGUAGE PROG</b>	<b>39,302</b>	<b>35,084</b>	<b>51,637</b>	<b>0.50</b>	<b>12,569</b>	<b>12,569</b>	<b>12,569</b>	<b>0.00</b>

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

ADOPTED 2026-2027

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:

.55 Licensed FTE

3. Funding Source:

General Fund and supplemented with SIA and HSS Grant

4. Budgetary Notes:

<b>COUNSELING SERVICES</b>	
100 Salaries	43,764
200 Associated PR Costs	25,917
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
<b>TOTAL</b>	<b>69,680</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 26-27	FTE 26-27	
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2122 COUNSELING SERVICES</b>									
111 LICENSED SALARIES		99,207	58,062	60,373	0.70	43,764	43,764	0.55	
130 ADDITIONAL SALARY		0	2,639	0	0.00	0	0	0.00	
211 PERS		24,831	15,193	16,011	0.00	11,606	11,606	0.00	
212 PERS - EMP PAID PICK UP		1,878	0	0	0.00	0	0	0.00	
220 SOCIAL SECURITY		7,207	4,417	4,392	0.00	3,297	3,297	0.00	
231 WORKERS COMPENSATON		328	190	180	0.00	131	131	0.00	
232 UNEMPLOYMENT COMPENSATION		38	23	23	0.00	17	17	0.00	
233 STATE TAX PFMLI		377	231	230	0.00	173	173	0.00	
240 VEBA CONTRIBUTION		7,560	(2,562)	0	0.00	0	0	0.00	
241 HEALTH INSURANCE		21,086	15,228	13,125	0.00	10,692	10,692	0.00	
410 CONSUMABLE SUPPLIES & MAT		124	0	0	0.00	0	0	0.00	
<b>Total Function 2122 COUNSELING SERVICES</b>		<b>162,636</b>	<b>93,420</b>	<b>94,333</b>	<b>0.70</b>	<b>69,680</b>	<b>69,680</b>	<b>0.55</b>	

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

ADOPTED 2026-2027

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 SIA grant

NURSE SERVICES	
100 Salaries	29,340
200 Associated PR Costs	12,004
300 Purchased Services	500
400 Supplies & Materials	2,500
600 Other	150
<b>TOTAL</b>	<b>44,294</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2134 NURSE SERVICES</b>									
112 CLASSIFIED SALARIES		26,702	24,143	26,606	0.44	25,743	25,743	0.44	
139 OPT OUT INS		3,840	2,896	2,896	0.00	3,597	3,597	0.00	
211 PERS		4,571	6,768	7,824	0.00	7,781	7,781	0.00	
212 PERS - EMP PAID PICK UP		4,101	1,617	1,770	0.00	1,760	1,760	0.00	
220 SOCIAL SECURITY		2,336	2,068	2,257	0.00	2,245	2,245	0.00	
231 WORKERS COMPENSATON		100	85	89	0.00	89	89	0.00	
232 UNEMPLOYMENT COMPENSATION		12	11	12	0.00	12	12	0.00	
233 STATE TAX PFMLI		122	108	118	0.00	117	117	0.00	
310 PROFESSIONAL/TECHNICAL/IN		0	40	0	0.00	0	0	0.00	
322 REPAIRS & MAINTENANCE SER		0	360	0	0.00	0	0	0.00	
340 TRAVEL		411	0	500	0.00	300	300	0.00	
410 CONSUMABLE SUPPLIES & MAT		1,530	3,028	2,000	0.00	2,500	2,500	0.00	
460 NONCONSUMABLE SUPPLIES		0	425	0	0.00	0	0	0.00	
640 DUES & FEES		140	140	150	0.00	150	150	0.00	
<b>Total Function 2134 NURSE SERVICES</b>		<b>43,865</b>	<b>41,690</b>	<b>44,222</b>	<b>0.44</b>	<b>44,294</b>	<b>44,294</b>	<b>0.44</b>	

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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	91,399
200 Associated PR Costs	51,502
300 Purchased Services	0
400 Supplies & Materials	750
600 Other	0
<b>TOTAL</b>	<b>143,651</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 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2152 SPEECH</b>									
111	LICENSED SALARIES	80,948	83,618	86,942	1.00	91,399	91,399	91,399	1.00
130	ADDITIONAL SALARY	1,684	0	0	0.00	0	0	0	0.00
211	PERS	20,762	20,928	23,057	0.00	24,497	24,497	24,497	0.00
220	SOCIAL SECURITY	6,191	6,226	6,479	0.00	6,894	6,894	6,894	0.00
231	WORKERS COMPENSATON	271	260	259	0.00	274	274	274	0.00
232	UNEMPLOYMENT COMPENSATION	32	33	34	0.00	36	36	36	0.00
233	STATE TAX PFMLI	324	326	339	0.00	360	360	360	0.00
240	VEBA CONTRIBUTION	2,750	2,827	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	14,743	15,267	18,732	0.00	19,440	19,440	19,440	0.00
322	REPAIRS & MAINTENANCE SER	135	0	0	0.00	0	0	0	0.00
340	TRAVEL	135	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	197	197	500	0.00	750	750	750	0.00
<b>Total Function 2152 SPEECH</b>		<b>128,171</b>	<b>129,681</b>	<b>136,341</b>	<b>1.00</b>	<b>143,651</b>	<b>143,651</b>	<b>143,651</b>	<b>1.00</b>

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

FUND: 100  
FUNCTION: 2160  
PROGRAM: Other Student Treatment

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

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

## Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 100</b>	<b>GENERAL FUND</b>							
<hr/>								
Function 2160	OTHER STUDENT TREATMENT							
310	0	0	0	0.00	100,000	100,000	100,000	0.00
389	0	0	107,000	0.00	0	0	0	0.00
<hr style="border-top: 1px dashed black;"/>								
Total Function 2160	0	0	107,000	0.00	100,000	100,000	100,000	0.00

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

ADOPTED 2026-2027

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	75,233
200 Associated PR Costs	30,054
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
<b>TOTAL</b>	<b>105,287</b>

## Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 26-27	ADOPTED 26-27	FTE 26-27
<hr/>								
<b>Fund 100</b>	<b>GENERAL FUND</b>							
<hr/>								
Function	2190	SERVICE DIRECTION/STUDENT						
111	LICENSED SALARIES	0	(575)	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	8,017	8,946	9,603	0.25	10,136	10,136	10,136
113	MANAGERIAL LIC/ADMIN	46,456	44,639	49,457	0.50	59,000	59,000	59,000
139	OPT OUT INS	5,429	5,627	6,600	0.00	6,097	6,097	6,097
211	PERS	14,876	14,647	17,413	0.00	19,952	19,952	19,952
212	PERS - EMP PAID PICK UP	2,989	2,874	3,264	0.00	3,787	3,787	3,787
220	SOCIAL SECURITY	4,626	4,475	5,023	0.00	5,755	5,755	5,755
231	WORKERS COMPENSATON	200	178	198	0.00	229	229	229
232	UNEMPLOYMENT COMPENSATION	24	24	26	0.00	30	30	30
233	STATE TAX PFMLI	242	233	263	0.00	301	301	301
340	TRAVEL	0	1,028	0	0.00	0	0	0.00
<hr/>								
Total Function	2190	82,858	82,097	91,847	0.75	105,287	105,287	105,287
								0.75

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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

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:

Supplemental activities are provided by Title II-A

LIBRARY/MEDIA	
100 Salaries	24,640
200 Associated PR Costs	12,148
300 Purchased Services	0
400 Supplies & Materials	3,500
600 Other	0
<b>TOTAL</b>	<b>40,288</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
Fund	100	GENERAL FUND							
<hr/>									
Function	2222	LIBRARY/MEDIA CENTER							
112	CLASSIFIED SALARIES	18,947	27,545	29,837	0.88	24,640	24,640	24,640	0.88
130	ADDITIONAL SALARY	376	0	0	0.00	0	0	0	0.00
211	PERS	4,837	6,895	7,913	0.00	7,159	7,159	7,159	0.00
220	SOCIAL SECURITY	1,478	2,107	2,283	0.00	1,980	1,980	1,980	0.00
231	WORKERS COMPENSATON	71	92	96	0.00	98	98	98	0.00
232	UNEMPLOYMENT COMPENSATION	8	11	12	0.00	12	12	12	0.00
233	STATE TAX PFMLI	77	110	119	0.00	123	123	123	0.00
249	OTHER BENEFITS	1,813	2,500	2,500	0.00	2,775	2,775	2,775	0.00
389	OTHER NON-INSTR PROF SERV	0	420	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,092	160	1,000	0.00	1,800	1,800	1,800	0.00
430	LIBRARY BOOKS	139	667	0	0.00	1,700	1,700	1,700	0.00
431	REFERENCE BOOKS/LIBRARY	22	0	0	0.00	0	0	0	0.00
<hr/>									
Total Function	2222	28,861	40,507	43,759	0.88	40,288	40,288	40,288	0.88

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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.

<b>STAFF DEVELOPMENT</b>	
100 Salaries	0
200 Associated PR Costs	10,000
300 Purchased Services	10,750
400 Supplies & Materials	0
600 Other	0
<b>TOTAL</b>	<b>20,750</b>

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Supplemental activities are provided by Title II-A

## Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
					26-27			
<hr/>								
Fund 100	GENERAL FUND							
<hr/>								
Function 2240	INSTRUCTIONAL STAFF DEVEL							
245 TUITION	4,883	2,654	10,000	0.00	10,000	10,000	10,000	0.00
310 PROFESSIONAL/TECHNICAL/IN	750	1,169	750	0.00	750	750	750	0.00
340 TRAVEL	14,073	1,633	15,000	0.00	10,000	10,000	10,000	0.00
<hr/>								
Total Function 2240	19,706	5,456	25,750	0.00	20,750	20,750	20,750	0.00

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

ADOPTED 2026-2027

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.

BOARD OF ED	
100 Salaries	5,000
200 Associated PR Costs	3,156
300 Purchased Services	62,000
400 Supplies & Materials	4,150
600 Other	217,000
TOTAL	291,306

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

## Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27		
					26-27					
<hr/>										
<b>Fund 100</b>	<b>GENERAL FUND</b>									
<hr/>										
Function	2310	BOARD OF EDUCATION SERVIC								
112	CLASSIFIED SALARIES	0	0	5,000	0.00	5,000	5,000	5,000	0.00	
114	MANAGERIAL/CONFIDENTIAL	8,024	6,988	0	0.00	0	0	0	0.00	
211	PERS	2,008	1,749	1,326	0.00	1,326	1,326	1,326	0.00	
212	PERS - EMP PAID PICK UP	481	307	0	0.00	0	0	0	0.00	
220	SOCIAL SECURITY	614	530	382	0.00	377	377	377	0.00	
231	WORKERS COMPENSATON	27	23	16	0.00	16	16	16	0.00	
232	UNEMPLOYMENT COMPENSATION	3	3	2	0.00	2	2	2	0.00	
233	STATE TAX PFMLI	32	28	20	0.00	20	20	20	0.00	
241	HEALTH INSURANCE	0	213	1,445	0.00	1,415	1,415	1,415	0.00	
354	ADVERTISING	461	0	539	0.00	0	0	0	0.00	
381	AUDIT SERVICES	44,630	48,650	55,000	0.00	55,000	55,000	55,000	0.00	
382	LEGAL SERVICES	0	0	5,000	0.00	3,000	3,000	3,000	0.00	
384	NEGOTIATION SERVICES	0	0	1,000	0.00	1,000	1,000	1,000	0.00	
389	OTHER NON-INSTR PROF SERV	1,837	2,276	5,000	0.00	3,000	3,000	3,000	0.00	
410	CONSUMABLE SUPPLIES & MAT	78	0	100	0.00	150	150	150	0.00	
470	COMPUTER SOFTWARE	11,700	0	5,000	0.00	4,000	4,000	4,000	0.00	
640	DUES & FEES	1,875	2,200	2,500	0.00	2,000	2,000	2,000	0.00	
650	INSURANCE & JUDGMENTS	116,464	191,779	205,000	0.00	215,000	215,000	215,000	0.00	
<hr/>										
Total Function	2310	BOARD OF EDUCATION SERVIC	188,234	254,745	287,331	0.00	291,306	291,306	291,306	0.00

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

ADOPTED 2026-2027

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:

.4 Classified FTE  
 .9 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

EXEC ADMIN	
100 Salaries	159,932
200 Associated PR Costs	103,851
300 Purchased Services	3,000
400 Supplies & Materials	1,000
600 Other	3,000
TOTAL	270,783

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 100 GENERAL FUND</b>								
Function	2321 OFFICE OF SUPERINTENDENT							
112	CLASSIFIED SALARIES	0	0	14,136	0.25	0	0	0.00
113	MANAGERIAL LIC/ADMIN	138,615	133,599	145,148	1.00	135,469	135,469	0.90
114	MANAGERIAL/CONFIDENTIAL	15,027	15,609	0	0.00	24,463	24,463	0.40
139	OPT OUT INS	1,920	1,986	0	0.00	0	0	0.00
211	PERS	38,283	37,844	42,242	0.00	45,646	45,646	0.00
212	PERS - EMP PAID PICK UP	9,177	8,689	8,709	0.00	8,849	8,849	0.00
220	SOCIAL SECURITY	11,721	11,381	12,015	0.00	13,261	13,261	0.00
231	WORKERS COMPENSATON	502	470	472	0.00	520	520	0.00
232	UNEMPLOYMENT COMPENSATION	61	60	63	0.00	69	69	0.00
233	STATE TAX PFMLI	613	595	628	0.00	693	693	0.00
240	VEBA CONTRIBUTION	(2,779)	(2,211)	0	0.00	0	0	0.00
241	HEALTH INSURANCE	20,147	22,420	22,940	0.00	26,413	26,413	0.00
249	OTHER BENEFITS	4,200	4,892	5,525	0.00	8,400	8,400	0.00
310	PROFESSIONAL/TECHNICAL/IN	3,240	0	0	0.00	0	0	0.00
340	TRAVEL	1,172	2,298	2,000	0.00	3,000	3,000	0.00
354	ADVERTISING	875	556	0	0.00	0	0	0.00
382	LEGAL SERVICES	0	975	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,011	498	1,500	0.00	1,000	1,000	0.00
470	COMPUTER SOFTWARE	588	0	500	0.00	0	0	0.00
640	DUES & FEES	2,553	3,786	3,500	0.00	3,000	3,000	0.00
<b>Total Function</b>	<b>2321 OFFICE OF SUPERINTENDENT</b>	<b>246,927</b>	<b>243,447</b>	<b>259,377</b>	<b>1.25</b>	<b>270,783</b>	<b>270,783</b>	<b>1.30</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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  
1.5 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

OFFICE OF PRINCIPAL	
100 Salaries	334,872
200 Associated PR Costs	135,140
300 Purchased Services	11,850
400 Supplies & Materials	8,000
600 Other	4,000
<b>TOTAL</b>	<b>493,862</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27	
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>								
111	LICENSED SALARIES	0	367	0	0.00	0	0	0.00	
112	CLASSIFIED SALARIES	103,211	106,074	106,531	2.63	115,241	115,241	2.63	
113	MANAGERIAL LIC/ADMIN	219,864	219,513	212,629	2.00	190,000	190,000	1.50	
139	OPT OUT INS	34,720	37,900	35,914	0.00	29,631	29,631	0.00	
211	PERS	89,702	91,072	94,166	0.00	88,808	88,808	0.00	
212	PERS - EMP PAID PICK UP	19,724	19,872	19,584	0.00	18,274	18,274	0.00	
220	SOCIAL SECURITY	27,207	27,549	26,880	0.00	25,573	25,573	0.00	
231	WORKERS COMPENSATON	1,185	1,156	1,075	0.00	1,014	1,014	0.00	
232	UNEMPLOYMENT COMPENSATION	142	144	141	0.00	134	134	0.00	
233	STATE TAX PFMLI	1,423	1,441	1,405	0.00	1,337	1,337	0.00	
241	HEALTH INSURANCE	0	54	0	0.00	0	0	0.00	
310	PROFESSIONAL/TECHNICAL/IN	7,500	0	1,500	0.00	750	750	0.00	
322	REPAIRS & MAINTENANCE SER	555	411	1,000	0.00	1,100	1,100	0.00	
324	RENTALS	3,664	3,750	4,000	0.00	4,000	4,000	0.00	
340	TRAVEL	2,000	690	3,000	0.00	2,500	2,500	0.00	
353	POSTAGE	1,550	1,789	2,000	0.00	2,000	2,000	0.00	
355	PRINTING & BINDING	1,037	0	1,500	0.00	1,000	1,000	0.00	
389	OTHER NON-INSTR PROF SERV	0	0	1,000	0.00	500	500	0.00	
410	CONSUMABLE SUPPLIES & MAT	6,320	6,139	7,500	0.00	6,500	6,500	0.00	
470	COMPUTER SOFTWARE	1,264	3,304	3,000	0.00	1,500	1,500	0.00	
640	DUES & FEES	2,929	2,899	3,500	0.00	4,000	4,000	0.00	
<b>Total Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>	<b>523,996</b>	<b>524,123</b>	<b>526,324</b>	<b>4.63</b>	<b>493,862</b>	<b>493,862</b>	<b>4.13</b>	

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

FUND: 100  
FUNCTION: 2520  
PROGRAM: Fiscal Services

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:

1.35 Classified FTE  
 .95 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

FISCAL SERVICES	
100 Salaries	169,458
200 Associated PR Costs	112,776
300 Purchased Services	11,900
400 Supplies & Materials	3,000
600 Other	13,500
<b>TOTAL</b>	<b>310,634</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 100 GENERAL FUND</b>									
Function	2520	FISCAL SERVICES							
112	CLASSIFIED SALARIES	0	0	81,019	1.38	78,877	78,877	78,877	1.35
113	MANAGERIAL LIC/ADMIN	77,029	56,929	83,402	0.90	90,581	90,581	90,581	0.95
114	MANAGERIAL/CONFIDENTIAL	70,945	75,868	0	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	0	223	0	0.00	0	0	0	0.00
139	OPT OUT INS	11,072	10,923	3,972	0.00	0	0	0	0.00
211	PERS	45,737	25,529	44,127	0.00	44,940	44,940	44,940	0.00
212	PERS - EMP PAID PICK UP	9,543	6,126	4,884	0.00	5,435	5,435	5,435	0.00
220	SOCIAL SECURITY	12,018	10,600	12,729	0.00	12,801	12,801	12,801	0.00
231	WORKERS COMPENSATION	(14)	441	511	0.00	521	521	521	0.00
232	UNEMPLOYMENT COMPENSATION	63	605	66	0.00	67	67	67	0.00
233	STATE TAX PFMLI	759	414	666	0.00	669	669	669	0.00
240	VEBA CONTRIBUTION	(1,373)	4,250	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	8,271	2,445	29,390	0.00	48,343	48,343	48,343	0.00
244	FINGERPRINTING	871	264	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	1,466	2,025	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	1,560	29,653	0	0.00	2,500	2,500	2,500	0.00
322	REPAIRS & MAINTENANCE SER	597	342	800	0.00	900	900	900	0.00
324	RENTALS	2,271	2,356	2,000	0.00	2,000	2,000	2,000	0.00
340	TRAVEL	4,269	4,314	7,500	0.00	6,000	6,000	6,000	0.00
353	POSTAGE	483	599	800	0.00	500	500	500	0.00
354	ADVERTISING	0	1,080	0	0.00	0	0	0	0.00
355	PRINTING & BINDING	129	0	200	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,821	(1,306)	2,000	0.00	2,000	2,000	2,000	0.00
470	COMPUTER SOFTWARE	5,120	6,030	1,000	0.00	1,000	1,000	1,000	0.00
640	DUES & FEES	12,768	11,402	15,000	0.00	13,500	13,500	13,500	0.00
<b>Total Function</b>	<b>2520 FISCAL SERVICES</b>	<b>263,937</b>	<b>250,553</b>	<b>292,092</b>	<b>2.27</b>	<b>310,634</b>	<b>310,634</b>	<b>310,634</b>	<b>2.30</b>

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

ADOPTED 2026-2027

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	117,931
200 Associated PR Costs	84,316
300 Purchased Services	178,000
400 Supplies & Materials	28,000
600 Other	0
TOTAL	408,247

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 26-27	FTE 26-27	
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2542 CARE &amp; UPKEEP OF BUILDING</b>									
112	CLASSIFIED SALARIES	135,847	99,600	113,947	2.31	115,548	115,548	115,548	2.31
124	TEMP CLASSIFIED SALAY	12,100	4,565	0	0.00	0	0	0	0.00
139	OPT OUT INS	2,304	2,383	2,383	0.00	2,383	2,383	2,383	0.00
211	PERS	36,361	27,056	33,052	0.00	33,088	33,088	33,088	0.00
220	SOCIAL SECURITY	11,047	7,841	8,583	0.00	8,679	8,679	8,679	0.00
231	WORKERS COMPENSATON	3,069	2,286	2,433	0.00	2,466	2,466	2,466	0.00
232	UNEMPLOYMENT COMPENSATION	5,206	41	45	0.00	45	45	45	0.00
233	STATE TAX PFMLI	578	410	449	0.00	454	454	454	0.00
240	VEBA CONTRIBUTION	4,569	2,920	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	28,417	15,224	18,732	0.00	39,583	39,583	39,583	0.00
322	REPAIRS & MAINTENANCE SER	902	510	2,000	0.00	1,000	1,000	1,000	0.00
325	ELECTRICITY	70,558	69,186	80,000	0.00	85,000	85,000	85,000	0.00
326	FUEL	57,467	49,987	70,000	0.00	60,000	60,000	60,000	0.00
327	WATER & SEWAGE	3,628	3,033	6,000	0.00	5,000	5,000	5,000	0.00
328	GARBAGE	9,183	8,666	12,000	0.00	10,000	10,000	10,000	0.00
351	TELEPHONE	17,429	16,030	17,000	0.00	17,000	17,000	17,000	0.00
389	OTHER NON-INSTR PROF SERV	0	225	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	23,647	21,213	28,000	0.00	28,000	28,000	28,000	0.00
<b>Total Function 2542 CARE &amp; UPKEEP OF BUILDING</b>		<b>422,312</b>	<b>331,175</b>	<b>394,624</b>	<b>2.31</b>	<b>408,247</b>	<b>408,247</b>	<b>408,247</b>	<b>2.31</b>

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

ADOPTED 2026-2027

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	56,871
200 Associated PR Costs	18,393
300 Purchased Services	3,000
400 Supplies & Materials	10,000
600 Other	0
TOTAL	88,264

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2543</b>	<b>CARE &amp; UPKEEP OF GROUNDS</b>								
112	CLASSIFIED SALARIES	37,763	37,463	40,190	0.69	41,311	41,311	41,311	0.69
130	ADDITIONAL SALARY	0	0	0	0.00	10,000	10,000	10,000	0.00
139	OPT OUT INS	5,376	5,561	5,561	0.00	5,561	5,561	5,561	0.00
211	PERS	11,564	11,991	13,588	0.00	13,625	13,625	13,625	0.00
220	SOCIAL SECURITY	3,298	3,291	3,500	0.00	3,585	3,585	3,585	0.00
231	WORKERS COMPENSATON	935	918	953	0.00	976	976	976	0.00
232	UNEMPLOYMENT COMPENSATION	17	17	18	0.00	19	19	19	0.00
233	STATE TAX PFMLI	172	172	183	0.00	187	187	187	0.00
322	REPAIRS & MAINTENANCE SER	413	438	3,000	0.00	3,000	3,000	3,000	0.00
410	CONSUMABLE SUPPLIES & MAT	8,239	6,533	10,000	0.00	10,000	10,000	10,000	0.00
460	NONCONSUMABLE SUPPLIES	1,994	0	0	0.00	0	0	0	0.00
<b>Total Function 2543</b>	<b>CARE &amp; UPKEEP OF GROUNDS</b>	<b>69,772</b>	<b>66,384</b>	<b>76,993</b>	<b>0.69</b>	<b>88,264</b>	<b>88,264</b>	<b>88,264</b>	<b>0.69</b>

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

ADOPTED 2026-2027

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	90,282
200 Associated PR Costs	38,032
300 Purchased Services	44,797
400 Supplies & Materials	30,000
600 Other	4,000
TOTAL	207,110

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 100 GENERAL FUND</b>								
Function	2544 DISTRICT-WIDE MAINTENANCE							
114	MANAGERIAL/CONFIDENTIAL	88,401	63,994	76,079	1.25	82,745	82,745	1.25
122	SUBSTITUTE CLASSIFIED	9,632	1,794	0	0.00	0	0	0.00
139	OPT OUT INS	7,680	0	0	0.00	7,537	7,537	0.00
211	PERS	23,557	10,428	15,695	0.00	23,943	23,943	0.00
212	PERS - EMP PAID PICK UP	5,003	0	0	0.00	0	0	0.00
220	SOCIAL SECURITY	8,076	4,980	5,765	0.00	6,907	6,907	0.00
231	WORKERS COMPENSATON	2,288	1,404	1,586	0.00	1,878	1,878	0.00
232	UNEMPLOYMENT COMPENSATION	42	26	30	0.00	36	36	0.00
233	STATE TAX PFMLI	422	260	301	0.00	361	361	0.00
240	VEBA CONTRIBUTION	(884)	(4,235)	0	0.00	0	0	0.00
241	HEALTH INSURANCE	5,270	25,472	23,093	0.00	4,908	4,908	0.00
322	REPAIRS & MAINTENANCE SER	50,867	38,813	40,000	0.00	43,997	43,997	0.00
324	RENTALS	0	533	0	0.00	0	0	0.00
327	WATER & SEWAGE	132	132	500	0.00	0	0	0.00
340	TRAVEL	644	1,894	800	0.00	800	800	0.00
410	CONSUMABLE SUPPLIES & MAT	30,770	4,629	30,000	0.00	30,000	30,000	0.00
640	DUES & FEES	1,843	2,255	2,500	0.00	4,000	4,000	0.00
<b>Total Function</b>	<b>2544 DISTRICT-WIDE MAINTENANCE</b>	<b>233,744</b>	<b>152,378</b>	<b>196,349</b>	<b>1.25</b>	<b>207,110</b>	<b>207,110</b>	<b>1.25</b>

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

ADOPTED 2026-2027

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

1. Program Description:

Activities pertaining to directing and managing student transportation services.

2. Personnel Data:

.1 FTE

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.

DIR TRANSPORTATION	
100 Salaries	15,052
200 Associated PR Costs	6,355
300 Purchased Services	7,700
400 Supplies & Materials	750
600 Other	29,857

## Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 26-27	ADOPTED 26-27	FTE 26-27
<hr/>								
<b>Fund 100</b>	<b>GENERAL FUND</b>							
<hr/>								
Function	2551	SERVICE AREA DIRECTION						
113	MANAGERIAL LIC/ADMIN	8,559	7,413	0	0.00	0	0	0.00
114	MANAGERIAL/CONFIDENTIAL	0	0	0	0.00	15,052	15,052	0.10
139	OPT OUT INS	2,240	993	0	0.00	0	0	0.00
211	PERS	2,703	1,367	0	0.00	5,414	5,414	0.00
212	PERS - EMP PAID PICK UP	648	328	0	0.00	0	0	0.00
220	SOCIAL SECURITY	806	640	0	0.00	941	941	0.00
231	WORKERS COMPENSATON	35	27	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	3	0	0.00	0	0	0.00
233	STATE TAX PFMLI	42	33	0	0.00	0	0	0.00
240	VEBA CONTRIBUTION	(153)	0	0	0.00	0	0	0.00
241	HEALTH INSURANCE	866	0	0	0.00	0	0	0.00
321	CLEANING SERVICES	109	669	500	0.00	0	0	0.00
324	RENTALS	160	204	200	0.00	200	200	0.00
325	ELECTRICITY	2,421	2,715	3,000	0.00	3,000	3,000	0.00
326	FUEL	1,576	2,063	3,500	0.00	1,500	1,500	0.00
327	WATER & SEWAGE	1,184	571	1,500	0.00	1,000	1,000	0.00
328	GARBAGE	927	963	1,000	0.00	1,000	1,000	0.00
351	TELEPHONE	503	0	750	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	247	134	1,000	0.00	750	750	0.00
<hr/>								
<b>Total Function</b>	<b>2551</b>	<b>22,876</b>	<b>18,123</b>	<b>11,450</b>	<b>0.00</b>	<b>28,857</b>	<b>28,857</b>	<b>0.10</b>

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

ADOPTED 2026-2027

FUND: 100  
FUNCTION: 2552  
PROGRAM: Vehicle Operation Services

1. Program Description:

Activities concerned with operating vehicles for student transportation.

2. Personnel Data:

6.04 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

TRANSPORTATION	
100 Salaries	283,227
200 Associated PR Costs	187,468
300 Purchased Services	11,000
400 Supplies & Materials	69,000
600 Other	34,500
TOTAL	585,195

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 100</b>	<b>GENERAL FUND</b>								
<hr/>									
Function	2552	VEHICLE OPERATION SERVICE							
112	CLASSIFIED SALARIES	240,637	232,492	236,096	5.50	282,102	282,102	282,102	6.04
130	ADDITIONAL SALARY	50,909	45,737	3,543	0.00	0	0	0	0.00
139	OPT OUT INS	2,176	0	0	0.00	1,125	1,125	1,125	0.00
211	PERS	69,804	62,135	49,859	0.00	74,733	74,733	74,733	0.00
212	PERS - EMP PAID PICK UP	3,585	3,836	3,598	0.00	0	0	0	0.00
220	SOCIAL SECURITY	22,112	20,893	17,796	0.00	21,382	21,382	21,382	0.00
231	WORKERS COMPENSATON	8,795	8,574	6,681	0.00	8,939	8,939	8,939	0.00
232	UNEMPLOYMENT COMPENSATION	116	109	93	0.00	112	112	112	0.00
233	STATE TAX PFMLI	1,156	1,092	930	0.00	1,118	1,118	1,118	0.00
240	VEBA CONTRIBUTION	14,081	1,614	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	16,491	27,753	35,594	0.00	78,935	78,935	78,935	0.00
243	PHYSICALS & DRUG TESTING	2,130	1,270	0	0.00	0	0	0	0.00
246	TRAVEL	335	2,580	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	2,025	2,250	0.00	2,250	2,250	2,250	0.00
310	PROFESSIONAL/TECHNICAL/IN	657	225	1,500	0.00	1,000	1,000	1,000	0.00
321	CLEANING SERVICES	794	0	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	47,283	7,215	15,000	0.00	10,000	10,000	10,000	0.00
324	RENTALS	0	328	0	0.00	0	0	0	0.00
340	TRAVEL	0	398	0	0.00	0	0	0	0.00
355	PRINTING & BINDING	106	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	65,789	64,807	75,000	0.00	69,000	69,000	69,000	0.00
640	DUES & FEES	19	0	0	0.00	0	0	0	0.00
650	INSURANCE & JUDGMENTS	21,858	0	31,000	0.00	34,000	34,000	34,000	0.00
670	TAXES & LICENSES	315	22	500	0.00	500	500	500	0.00
<hr/>									
<b>Total Function</b>	<b>2552</b>	<b>569,148</b>	<b>483,106</b>	<b>479,439</b>	<b>5.50</b>	<b>585,195</b>	<b>585,195</b>	<b>585,195</b>	<b>6.04</b>

## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
				26-27			

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**Fund 100 GENERAL FUND**

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Function 2640 STAFF SERVICES

640	DUES & FEES	0	330	0	0.00	0	0	0	0.00
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Total Function 2640 STAFF SERVICES

		0	330	0	0.00	0	0	0	0.00
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**KNAPPA SCHOOL DISTRICT #4  
PROGRAM BUDGET INFORMATION**

ADOPTED 2026-2027

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:

.75 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

TECHNOLOGY	
100 Salaries	53,368
200 Associated PR Costs	36,671
300 Purchased Services	5,000
400 Supplies & Materials	23,000
600 Other	1,000
TOTAL	118,039

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 2627 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 100 GENERAL FUND</b>									
Function	2660	TECHNOLOGY SERVICES							
112	CLASSIFIED SALARIES		0	1,472	0	0.00	0	0	0.00
114	MANAGERIAL/CONFIDENTIAL		67,607	59,335	53,370	0.74	51,368	51,368	0.75
130	ADDITIONAL SALARY		2,000	2,000	4,000	0.00	2,000	2,000	0.00
211	PERS		19,343	9,979	14,684	0.00	14,153	14,153	0.00
220	SOCIAL SECURITY		4,897	4,657	4,094	0.00	4,016	4,016	0.00
231	WORKERS COMPENSATON		230	206	171	0.00	164	164	0.00
232	UNEMPLOYMENT COMPENSATION		26	24	21	0.00	21	21	0.00
233	STATE TAX PFMLI		256	244	214	0.00	210	210	0.00
240	VEBA CONTRIBUTION		(3,516)	9,778	0	0.00	0	0	0.00
241	HEALTH INSURANCE		20,533	7,053	18,112	0.00	18,106	18,106	0.00
249	OTHER BENEFITS		0	242	450	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN		2,592	0	3,000	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SER		2,007	320	0	0.00	3,000	3,000	0.00
340	TRAVEL		156	0	1,000	0.00	1,000	1,000	0.00
389	OTHER NON-INSTR PROF SERV		0	270	1,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT		7,291	9,381	10,000	0.00	5,000	5,000	0.00
470	COMPUTER SOFTWARE		7,575	21,261	10,000	0.00	13,000	13,000	0.00
480	COMPUTER HARDWARE		0	0	5,000	0.00	5,000	5,000	0.00
640	DUES & FEES		2,296	5,160	10,000	0.00	1,000	1,000	0.00
<b>Total Function</b>	<b>2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>133,292</b>	<b>131,383</b>	<b>135,117</b>	<b>0.74</b>	<b>118,039</b>	<b>118,039</b>	<b>0.75</b>

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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, curriculum and maintenance reserves.

TRANSFERS OF FUNDS	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
700 Fund Modifications	380,000
<b>TOTAL</b>	<b>380,000</b>

## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
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**Fund 100 GENERAL FUND**

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Function	5200	EXTRA CURRICULAR FUND TRANSFER								
	715	TRANSFER TO EXTRA CURRICU	197,000	257,000	260,000	0.00	260,000	260,000	260,000	0.00
<hr/>										
Total Function	5200	EXTRA CURRICULAR FUND TRANSFER	197,000	257,000	260,000	0.00	260,000	260,000	260,000	0.00

## Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<hr/>										
<b>Fund</b>	<b>100</b>	<b>GENERAL FUND</b>								
<hr/>										
Function	5201	EQUIPMENT RESERVE FUND TRANSFER								
	712	TRANSFER TO MAINTENANCE RESERVE	125,000	0	0	0.00	55,000	55,000	55,000	0.00
	717	TRANSFER TO BUS REPLACEME	150,000	0	0	0.00	0	0	0	0.00
<hr style="border-top: 1px dashed black;"/>										
Total Function	5201	EQUIPMENT RESERVE FUND TRANSFER	275,000	0	0	0.00	55,000	55,000	55,000	0.00

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
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**Fund 100 GENERAL FUND**

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Function	5207	TEXTBOOK FUND TRANSFER								
	714	TRANSFER TO TEXTBOOK RESERVE	40,000	0	0	0.00	65,000	65,000	65,000	0.00
<b>Total Function 5207 TEXTBOOK FUND TRANSFER</b>			<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>0.00</b>

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 26-27	FTE 26-27
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26-27

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**Fund 100 GENERAL FUND**

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Function 5208 TECHNOLOGY FUND TRANSFER							
716 TRANSFER TO TECHNOLOGY RESERVE	50,000	0	0	0.00	0	0	0.00
Total Function 5208 TECHNOLOGY FUND TRANSFER	50,000	0	0	0.00	0	0	0.00

# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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
<b>TOTAL</b>	<b>40,000</b>

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
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26-27

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**Fund 100 GENERAL FUND**

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Function 6110 OPERATING CONTINGENCY

810 PLANNED RESERVES

0	0	40,000	0.00	40,000	40,000	40,000	0.00
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Total Function 6110 OPERATING CONTINGENCY

0	0	40,000	0.00	40,000	40,000	40,000	0.00
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# KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2026-2027

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.

END FUND BALANCE	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
800 Reserved for Next Year	478,922
<b>TOTAL</b>	<b>478,922</b>

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.

## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
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**Fund 100 GENERAL FUND**

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Function	7000 UNAPPROPRIATED ENDING FUN								
	820 RESERVE FOR NEXT YEAR	0	0	491,242	0.00	478,922	478,922	478,922	0.00
<hr/>									
Total Function	7000 UNAPPROPRIATED ENDING FUN	0	0	491,242	0.00	478,922	478,922	478,922	0.00

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

Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

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Fund 102    TECHNOLOGY RESERVE

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5400 BEGINNING FUND BALANCE	0	49,903	25,000	0.00	42,000	42,000	42,000	0.00
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Total Fund 102    TECHNOLOGY RESERVE	0	49,903	25,000	0.00	42,000	42,000	42,000	0.00
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Knappa School District 4  
41535 Old Hwy 30 Astoria, OR 97103

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 2627 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 102 TECHNOLOGY RESERVE</b>								
Function 2660	TECHNOLOGY SERVICES							
480	COMPUTER HARDWARE	0	280	18,000	0.00	20,500	20,500	0.00
<b>Total Function 2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>0</b>	<b>280</b>	<b>18,000</b>	<b>0.00</b>	<b>20,500</b>	<b>20,500</b>	<b>0.00</b>

## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
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**Fund 102 TECHNOLOGY RESERVE**

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Function 7000	UNAPPROPRIATED ENDING FUN						
820	RESERVE FOR NEXT YEAR	0	0	7,000	0.00	21,500	21,500
Total Function 7000		0	0	7,000	0.00	21,500	21,500

Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

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Fund 104    TEXTBOOK RESERVE

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5200 INTERFUND TRANSFERS	0	0	0	0.00	65,000	65,000	65,000	0.00
5400 BEGINNING FUND BALANCE	0	45,742	45,000	0.00	0	0	0	0.00

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Total Fund 104    TEXTBOOK RESERVE	0	45,742	45,000	0.00	65,000	65,000	65,000	0.00
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## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
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26-27

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**Fund 104 TEXTBOOK RESERVE**

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Function 1111 ELEMENTARY EDUCATION K-5

420 TEXTBOOKS

0	14,047	10,000	0.00	25,000	25,000	25,000	0.00
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Total Function 1111 ELEMENTARY EDUCATION K-5

0	14,047	10,000	0.00	25,000	25,000	25,000	0.00
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## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
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**Fund 104    TEXTBOOK RESERVE**

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Function	1121	MIDDLE/JUNIOR HIGH PROGRA						
	420	TEXTBOOKS	0	678	10,000	0.00	15,000	15,000
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRA	0	678	10,000	0.00	15,000	15,000

## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
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26-27

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**Fund 104    TEXTBOOK RESERVE**

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Function 1131    HIGH SCHOOL PROGRAMS

    420    TEXTBOOKS

0	3,028	25,000	0.00	25,000	25,000	25,000	0.00
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Total Function 1131    HIGH SCHOOL PROGRAMS

0	3,028	25,000	0.00	25,000	25,000	25,000	0.00
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## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
				26-27			

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**Fund 104 TEXTBOOK RESERVE**

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Function	1280	ALTERNATIVE EDUCATION						
	470	COMPUTER SOFTWARE	0	13,501	0	0.00	0	0
Total Function			0	13,501	0	0.00	0	0
			0	13,501	0	0.00	0	0

## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
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**Fund 106 MAINTENANCE RESERVE**

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Function	2544	DISTRICT-WIDE MAINTENANCE						
	322	REPAIRS & MAINTENANCE SER	0	6,659	100,000	0.00	160,000	160,000
			0	6,659	100,000	0.00	160,000	160,000
<b>Total Function</b>	<b>2544</b>	<b>DISTRICT-WIDE MAINTENANCE</b>	<b>0</b>	<b>6,659</b>	<b>100,000</b>	<b>0.00</b>	<b>160,000</b>	<b>160,000</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Description	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
Fund 106	MAINTENANCE RESERVE								
	5200 INTERFUND TRANSFERS	0	0	0	0.00	55,000	55,000	55,000	0.00
	5400 BEGINNING FUND BALANCE	0	231,902	150,000	0.00	180,000	180,000	180,000	0.00
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Total Fund 106	MAINTENANCE RESERVE	0	231,902	150,000	0.00	235,000	235,000	235,000	0.00

## Requirements Report

ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
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26-27

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**Fund 106 MAINTENANCE RESERVE**

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Function 6110 OPERATING CONTINGENCY

810 PLANNED RESERVES	0	0	50,000	0.00	75,000	75,000	75,000	0.00
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Total Function 6110 OPERATING CONTINGENCY	0	0	50,000	0.00	75,000	75,000	75,000	0.00
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## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
Fund 106 MAINTENANCE RESERVE							
Total Fund 106 MAINTENANCE RESERVE	0	6,659	150,000	0.00	235,000	235,000	0.00

# SPECIAL REVENUE



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

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27	
<b>Fund 201</b>	<b>ESSER Grant</b>								
4500 RESTRICTED REVENUE FROM FED C	484,535	0	0	0.00	0	0	0	0.00	
<b>Total Fund 201</b>	<b>484,535</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</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 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 201 ESSER Grant</b>									
Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
410	CONSUMABLE SUPPLIES & MAT		2,241	0	0	0.00	0	0	0.00
<b>Total Function 1121 MIDDLE/JUNIOR HIGH PROGRA</b>			<b>2,241</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 4150	BLDG ACQUISITION/CONSTRUC								
500	CAPITAL OUTLAY		482,294	0	0	0.00	0	0	0.00
<b>Total Function 4150 BLDG ACQUISITION/CONSTRUC</b>			<b>482,294</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 201</b>	<b>ESSER Grant</b>		<b>484,535</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	TITLE	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 206	TITLE IV-A SSAE								
	4500 RESTRICTED REVENUE FROM FED C	10,000	10,981	10,981	0.00	13,849	13,849	13,849	0.00
<b>Total Fund 206</b>	<b>TITLE IV-A SSAE</b>	<b>10,000</b>	<b>10,981</b>	<b>10,981</b>	<b>0.00</b>	<b>13,849</b>	<b>13,849</b>	<b>13,849</b>	<b>0.00</b>

## Requirements Report

Fund	TITLE IV-A SSAE	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Function</b>	<b>1111 ELEMENTARY EDUCATION K-5</b>								
111	LICENSED SALARIES	7,435	8,237	6,226	0.10	9,363	9,363	9,363	0.15
130	ADDITIONAL SALARY	0	54	978	0.00	0	0	0	0.00
139	OPT OUT INS	0	0	1,188	0.00	1,233	1,233	1,233	0.00
211	PERS	1,919	2,013	1,966	0.00	2,292	2,292	2,292	0.00
220	SOCIAL SECURITY	587	615	567	0.00	876	876	876	0.00
231	WORKERS COMPENSATON	25	26	22	0.00	34	34	34	0.00
232	UNEMPLOYMENT COMPENSATION	3	3	3	0.00	5	5	5	0.00
233	STATE TAX PFMLI	31	32	30	0.00	46	46	46	0.00
<hr/>									
<b>Total Function</b>	<b>1111 ELEMENTARY EDUCATION K-5</b>	<b>10,000</b>	<b>10,981</b>	<b>10,981</b>	<b>0.10</b>	<b>13,849</b>	<b>13,849</b>	<b>13,849</b>	<b>0.15</b>
<hr/>									
<b>Total Fund</b>	<b>206 TITLE IV-A SSAE</b>	<b>10,000</b>	<b>10,981</b>	<b>10,981</b>	<b>0.10</b>	<b>13,849</b>	<b>13,849</b>	<b>13,849</b>	<b>0.15</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Description	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 207	SCHOOL IMPROVE/TITLE II-A								
	4500 RESTRICTED REVENUE FROM FED C	16,235	19,184	19,184	0.00	22,599	22,599	22,599	0.00
Total Fund 207	SCHOOL IMPROVE/TITLE II-A	16,235	19,184	19,184	0.00	22,599	22,599	22,599	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 207</b>	<b>SCHOOL IMPROVE/TITLE II-A</b>							
<b>Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>							
111	LICENSED SALARIES	0	5,619	3,113	0.05	4,578	4,578	0.05
211	PERS	0	1,493	826	0.00	0	0	0.00
220	SOCIAL SECURITY	0	435	238	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	20	9	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	2	1	0.00	0	0	0.00
233	STATE TAX PFMLI	0	23	12	0.00	0	0	0.00
240	VEBA CONTRIBUTION	0	(256)	0	0.00	0	0	0.00
241	HEALTH INSURANCE	0	1,523	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	0	14,984	0.00	0	0	0.00
<b>Total Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>	<b>0</b>	<b>8,859</b>	<b>19,184</b>	<b>0.05</b>	<b>4,578</b>	<b>4,578</b>	<b>0.05</b>
<b>Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>							
130	ADDITIONAL SALARY	10,770	0	0	0.00	6,599	6,599	0.00
211	PERS	2,660	0	0	0.00	0	0	0.00
212	PERS - EMP PAID PICK UP	12	0	0	0.00	0	0	0.00
220	SOCIAL SECURITY	784	0	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	36	0	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	0	0	0.00	0	0	0.00
233	STATE TAX PFMLI	42	0	0	0.00	0	0	0.00
340	TRAVEL	1,927	325	0	0.00	1,000	1,000	0.00
389	OTHER NON-INSTR PROF SERV	0	10,000	0	0.00	10,422	10,422	0.00
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>	<b>16,235</b>	<b>10,325</b>	<b>0</b>	<b>0.00</b>	<b>18,021</b>	<b>18,021</b>	<b>0.00</b>
<b>Total Fund 207</b>	<b>SCHOOL IMPROVE/TITLE II-A</b>	<b>16,235</b>	<b>19,184</b>	<b>19,184</b>	<b>0.05</b>	<b>22,599</b>	<b>22,599</b>	<b>0.05</b>

Knappa School District 4  
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Resources Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 221 CARL PERKINS</b>								
4506 NSLP - Breakfast	8,056	3,790	15,000	0.00	15,000	15,000	15,000	0.00
4000 FEDERAL REVENUE	8,056	3,790	15,000	0.00	15,000	15,000	15,000	0.00
<b>Total Fund 221 CARL PERKINS</b>	<b>8,056</b>	<b>3,790</b>	<b>15,000</b>	<b>0.00</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.00</b>

## Resources Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
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Grand Totals:	8,056	3,790	15,000	0.00	15,000	15,000	15,000	0.00
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## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 221</b>	<b>CARL PERKINS</b>							
<hr/>								
Function 1131	HIGH SCHOOL PROGRAMS							
410	0	3,790	2,000	0.00	2,000	2,000	2,000	0.00
460	8,056	0	13,000	0.00	13,000	13,000	13,000	0.00
<hr/>								
Total Function 1131	8,056	3,790	15,000	0.00	15,000	15,000	15,000	0.00
<hr/>								
Total Fund 221	8,056	3,790	15,000	0.00	15,000	15,000	15,000	0.00

### Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	TITLE IA IASA/CURRENT YR	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
223	4501 TITLE I	95,272	111,811	111,812	0.00	185,491	185,491	185,491	0.00
<b>Total Fund</b>	<b>223    TITLE IA IASA/CURRENT YR</b>	<b>95,272</b>	<b>111,811</b>	<b>111,812</b>	<b>0.00</b>	<b>185,491</b>	<b>185,491</b>	<b>185,491</b>	<b>0.00</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<b>Fund 223 TITLE IA IASA/CURRENT YR</b>									
<b>Function 1272 TITLE I</b>									
111	LICENSED SALARIES	24,224	17,046	14,180	0.16	69,580	69,580	0.75	
112	CLASSIFIED SALARIES	36,975	57,838	57,556	1.76	53,319	53,319	1.59	
211	PERS	15,231	19,789	23,422	0.00	32,432	32,432	0.00	
220	SOCIAL SECURITY	4,598	5,758	5,395	0.00	8,835	8,835	0.00	
231	WORKERS COMPENSATON	225	260	229	0.00	336	336	0.00	
232	UNEMPLOYMENT COMPENSATION	25	31	28	0.00	43	43	0.00	
233	STATE TAX PFMLI	240	303	282	0.00	426	426	0.00	
240	VEBA CONTRIBUTION	(1,025)	(732)	0	0.00	0	0	0.00	
241	HEALTH INSURANCE	6,116	4,351	5,108	0.00	14,580	14,580	0.00	
249	OTHER BENEFITS	3,502	5,770	5,613	0.00	4,440	4,440	0.00	
340	TRAVEL	100	0	0	0.00	0	0	0.00	
389	OTHER NON-INSTR PROF SERV	3,778	1,396	0	0.00	0	0	0.00	
410	CONSUMABLE SUPPLIES & MAT	1,282	0	0	0.00	1,500	1,500	0.00	
<b>Total Function 1272 TITLE I</b>		<b>95,272</b>	<b>111,811</b>	<b>111,812</b>	<b>1.92</b>	<b>185,491</b>	<b>185,491</b>	<b>2.34</b>	
<b>Total Fund 223</b>	<b>TITLE IA IASA/CURRENT YR</b>	<b>95,272</b>	<b>111,811</b>	<b>111,812</b>	<b>1.92</b>	<b>185,491</b>	<b>185,491</b>	<b>2.34</b>	

Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	IDEA GRANT/CURRENT YEAR	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
229	4508 IDEA	127,298	138,553	138,553	0.00	131,000	131,000	131,000	0.00
Total Fund 229	IDEA GRANT/CURRENT YEAR	127,298	138,553	138,553	0.00	131,000	131,000	131,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 229</b>	<b>IDEA GRANT/CURRENT YEAR</b>							
<b>Function 1220</b>	<b>PROGRAMS FOR THE MENTALLY</b>							
112	CLASSIFIED SALARIES	0	0	0	0.00	860	860	0.00
211	PERS	0	0	0	0.00	1,791	1,791	0.00
220	SOCIAL SECURITY	0	0	0	0.00	511	511	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	21	21	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	3	3	0.00
233	STATE TAX PFMLI	0	0	0	0.00	27	27	0.00
241	HEALTH INSURANCE	0	0	0	0.00	972	972	0.00
<b>Total Function 1220</b>	<b>PROGRAMS FOR THE MENTALLY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>4,184</b>	<b>4,184</b>	<b>0.00</b>
<b>Function 1250</b>	<b>RESOURCE ROOMS</b>							
112	CLASSIFIED SALARIES	90,412	97,285	91,800	3.16	87,470	87,470	2.93
211	PERS	19,815	25,340	23,694	0.00	24,714	24,714	0.00
220	SOCIAL SECURITY	6,797	7,488	6,594	0.00	6,935	6,935	0.00
231	WORKERS COMPENSATON	342	334	296	0.00	298	298	0.00
232	UNEMPLOYMENT COMPENSATION	36	39	34	0.00	36	36	0.00
233	STATE TAX PFMLI	349	392	338	0.00	363	363	0.00
249	OTHER BENEFITS	9,549	7,675	6,330	0.00	7,001	7,001	0.00
389	OTHER NON-INSTR PROF SERV	0	0	9,469	0.00	0	0	0.00
<b>Total Function 1250</b>	<b>RESOURCE ROOMS</b>	<b>127,298</b>	<b>138,553</b>	<b>138,553</b>	<b>3.16</b>	<b>126,816</b>	<b>126,816</b>	<b>2.93</b>
<b>Total Fund 229</b>	<b>IDEA GRANT/CURRENT YEAR</b>	<b>127,298</b>	<b>138,553</b>	<b>138,553</b>	<b>3.16</b>	<b>131,000</b>	<b>131,000</b>	<b>2.93</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	IDEA SECTION	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
230	IDEA SECTION 619								
	4500 RESTRICTED REVENUE FROM FED C	0	5,537	0	0.00	0	0	0	0.00
<b>Total Fund</b>	<b>230 IDEA SECTION 619</b>	<b>0</b>	<b>5,537</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 230</b>	<b>IDEA SECTION 619</b>								
<hr/>									
Function	2190	SERVICE DIRECTION/STUDENT							
113	MANAGERIAL LIC/ADMIN	0	3,931	0	0.00	0	0	0	0.00
211	PERS	0	1,013	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	0	244	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	0	311	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	20	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	2	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	16	0	0.00	0	0	0	0.00
<hr/>									
<b>Total Function</b>	<b>2190</b>	<b>0</b>	<b>5,537</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<hr/>									
<b>Total Fund 230</b>	<b>IDEA SECTION 619</b>	<b>0</b>	<b>5,537</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Description	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 241	REAP FLEX GRANT/CURRENT								
	4300 RESTRICTED DIRECT FROM FED GO	45,027	31,205	30,165	0.00	40,000	40,000	40,000	0.00
<b>Total Fund 241</b>	<b>REAP FLEX GRANT/CURRENT</b>	<b>45,027</b>	<b>31,205</b>	<b>30,165</b>	<b>0.00</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 241</b>	<b>REAP FLEX GRANT/CURRENT</b>								
<hr/>									
Function 2240	INSTRUCTIONAL STAFF DEVEL								
114	MANAGERIAL/CONFIDENTIAL	1,380	1,211	1,089	0.01	5,708	5,708	5,708	0.10
211	PERS	385	186	289	0.00	1,514	1,514	1,514	0.00
220	SOCIAL SECURITY	112	90	80	0.00	429	429	429	0.00
231	WORKERS COMPENSATON	5	4	3	0.00	18	18	18	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	2	2	2	0.00
233	STATE TAX PFMLI	6	5	4	0.00	22	22	22	0.00
240	VEBA CONTRIBUTION	(72)	199	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	419	141	374	0.00	1,949	1,949	1,949	0.00
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Total Function 2240	INSTRUCTIONAL STAFF DEVEL	2,235	1,836	1,840	0.01	9,642	9,642	9,642	0.10
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Function 2660	TECHNOLOGY SERVICES								
480	COMPUTER HARDWARE	42,792	29,369	28,325	0.00	30,358	30,358	30,358	0.00
<hr/>									
Total Function 2660	TECHNOLOGY SERVICES	42,792	29,369	28,325	0.00	30,358	30,358	30,358	0.00
<hr/>									
Total Fund 241	REAP FLEX GRANT/CURRENT	45,027	31,205	30,165	0.01	40,000	40,000	40,000	0.10

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Description	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 251</b>	<b>STUDENT IMPROVEMENT GRANT SSA CAT TAX</b>								
1961	RECOVERY CURRENT YEAR EXP	8,442	0	0	0.00	0	0	0	0.00
3299	OTHER RESTRICTEDGRANTS IN AID	521,813	531,081	529,371	0.00	529,371	529,371	529,371	0.00
5400	BEGINNING FUND BALANCE	0	(57,520)	0	0.00	0	0	0	0.00
<b>Total Fund 251</b>	<b>STUDENT IMPROVEMENT GRANT SSA CAT TAX</b>	<b>530,256</b>	<b>473,561</b>	<b>529,371</b>	<b>0.00</b>	<b>529,371</b>	<b>529,371</b>	<b>529,371</b>	<b>0.00</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
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<b>Fund 251</b>	<b>STUDENT IMPROVEMENT GRANT SSA CAT TAX</b>								
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Function 1111	ELEMENTARY EDUCATION K-5								
111	LICENSED SALARIES	112,374	109,920	125,487	2.20	194,574	194,574	194,574	2.80
130	ADDITIONAL SALARY	2,363	1,594	1,565	0.00	1,565	1,565	1,565	0.00
139	OPT OUT INS	8,800	0	7,922	0.00	0	0	0	0.00
211	PERS	30,921	27,912	44,554	0.00	44,941	44,941	44,941	0.00
220	SOCIAL SECURITY	9,405	8,443	12,763	0.00	12,906	12,906	12,906	0.00
231	WORKERS COMPENSATON	409	353	507	0.00	509	509	509	0.00
232	UNEMPLOYMENT COMPENSATION	49	44	68	0.00	67	67	67	0.00
233	STATE TAX PFMLI	492	441	667	0.00	675	675	675	0.00
240	VEBA CONTRIBUTION	7,889	13,770	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	6,387	7,943	29,941	0.00	27,216	27,216	27,216	0.00
310	PROFESSIONAL/TECHNICAL/IN	9,985	3,500	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	800	0	0	0.00	0	0	0	0.00
340	TRAVEL	1,846	554	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	2,110	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	1,757	374	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	2,031	2,456	0	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES	2,000	0	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	1,198	0	1,000	0.00	0	0	0	0.00
640	DUES & FEES	499	301	0	0.00	0	0	0	0.00
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Total Function 1111	ELEMENTARY EDUCATION K-5	201,315	177,603	224,475	2.20	282,454	282,454	282,454	2.80
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Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
111	LICENSED SALARIES	5,110	0	0	0.00	0	0	0	0.00
211	PERS	1,279	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	373	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	16	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	20	0	0	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	(282)	0	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	1,693	0	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	1,963	183	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	614	5,789	0.00	0	0	0	0.00
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Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA	10,174	798	5,789	0.00	0	0	0	0.00
									100



Requirements Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED APPROVED 2627    ADOPTED 2627    FTE 26-27  
 26-27

Fund 251    STUDENT IMPROVEMENT GRANT SSA CAT TAX

Function 1280    ALTERNATIVE EDUCATION

111	LICENSED SALARIES	25,641	15,866	0	0.00	0	0	0	0.00
112	CLASSIFIED SALARIES	21,713	9,042	0	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	682	546	0	0.00	0	0	0	0.00
211	PERS	8,696	6,371	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	3,463	1,825	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	168	84	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	18	10	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	181	95	0	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	7,192	4,879	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	4,325	2,890	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	2,000	692	0	0.00	0	0	0	0.00
340	TRAVEL	0	199	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	0	1,905	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	1,070	0	0.00	0	0	0	0.00

Total Function 1280    ALTERNATIVE EDUCATION    74,079    45,475    0    0.00    0    0    0    0.00

Function 1291    ENGLISH 2ND LANGUAGE PROG

310	PROFESSIONAL/TECHNICAL/IN	79	0	0	0.00	0	0	0	0.00
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Total Function 1291    ENGLISH 2ND LANGUAGE PROG    79    0    0    0.00    0    0    0    0.00

Function 2122    COUNSELING SERVICES

111	LICENSED SALARIES	83,020	85,661	88,626	1.00	46,263	46,263	46,263	0.50
200	PAYROLL COSTS	0	(57,520)	0	0.00	0	0	0	0.00
211	PERS	25,718	23,874	26,322	0.00	21,984	21,984	21,984	0.00
212	PERS - EMP PAID PICK UP	5,780	5,140	5,345	0.00	4,441	4,441	4,441	0.00
220	SOCIAL SECURITY	6,059	6,182	6,329	0.00	5,340	5,340	5,340	0.00
231	WORKERS COMPENSATON	306	269	264	0.00	220	220	220	0.00
232	UNEMPLOYMENT COMPENSATION	32	32	33	0.00	28	28	28	0.00
233	STATE TAX PFMLI	317	323	331	0.00	279	279	279	0.00
240	VEBA CONTRIBUTION	11,112	11,475	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	6,381	6,619	18,708	0.00	12,542	12,542	12,542	0.00
310	PROFESSIONAL/TECHNICAL/IN	12,587	0	0	0.00	0	0	0	0.00
340	TRAVEL	482	0	0	0.00	0	0	0	0.00

Total Function 2122    COUNSELING SERVICES    151,795    82,055    145,959    1.00    91,097    91,097    91,097    102  
 0.50

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
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<b>Fund 251</b>	<b>STUDENT IMPROVEMENT GRANT SSA CAT TAX</b>								
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Function 2134	NURSE SERVICES								
112	CLASSIFIED SALARIES	23,422	24,143	26,606	0.44	25,743	25,743	25,743	0.44
139	OPT OUT INS	2,240	2,896	2,896	0.00	3,597	3,597	3,597	0.00
211	PERS	4,251	6,768	7,824	0.00	7,781	7,781	7,781	0.00
212	PERS - EMP PAID PICK UP	4,101	1,617	1,770	0.00	1,760	1,760	1,760	0.00
220	SOCIAL SECURITY	1,963	2,068	2,257	0.00	2,244	2,244	2,244	0.00
231	WORKERS COMPENSATON	84	85	89	0.00	89	89	89	0.00
232	UNEMPLOYMENT COMPENSATION	10	11	12	0.00	12	12	12	0.00
233	STATE TAX PFMLI	103	108	118	0.00	117	117	117	0.00
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Total Function 2134	NURSE SERVICES	36,172	37,697	41,572	0.44	41,343	41,343	41,343	0.44
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Function 2410	OFFICE OF PRINCIPAL SERVI								
690	GRANT INDIRECT CHARGES	0	15,288	0	0.00	0	0	0	0.00
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Total Function 2410	OFFICE OF PRINCIPAL SERVI	0	15,288	0	0.00	0	0	0	0.00
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Total Fund 251	STUDENT IMPROVEMENT GRANT SSA CAT TAX	587,776	473,561	529,371	4.99	529,371	529,371	529,371	4.74

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
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Fund 252	HIGH SCHOOL SUCCESS/MS 98								
	3299 OTHER RESTRICTEDGRANTS IN AID	94,548	187,303	147,289	0.00	139,949	139,949	139,949	0.00
	5400 BEGINNING FUND BALANCE	0	(27,741)	0	0.00	0	0	0	0.00
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Total Fund 252	HIGH SCHOOL SUCCESS/MS 98	94,548	159,562	147,289	0.00	139,949	139,949	139,949	0.00

Requirements Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED APPROVED 2627 26-27    ADOPTED 2627    FTE 26-27

Fund 252    HIGH SCHOOL SUCCESS/MS 98

Function 1131    HIGH SCHOOL PROGRAMS

111	LICENSED SALARIES	6,154	29,892	32,982	0.89	6,887	6,887	6,887	0.08
112	CLASSIFIED SALARIES	22,253	13,252	26,482	0.75	29,850	29,850	29,850	0.88
130	ADDITIONAL SALARY	157	0	(171)	0.00	0	0	0	0.00
211	PERS	7,324	10,978	16,837	0.00	9,939	9,939	9,939	0.00
220	SOCIAL SECURITY	2,169	3,156	4,511	0.00	2,801	2,801	2,801	0.00
231	WORKERS COMPENSATON	106	141	190	0.00	118	118	118	0.00
232	UNEMPLOYMENT COMPENSATION	11	16	35	0.00	15	15	15	0.00
233	STATE TAX PFMLI	113	165	236	0.00	146	146	146	0.00
240	VEBA CONTRIBUTION	(292)	6,592	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	1,681	5,712	1,500	0.00	1,555	1,555	1,555	0.00
249	OTHER BENEFITS	2,235	968	4,300	0.00	2,250	2,250	2,250	0.00
310	PROFESSIONAL/TECHNICAL/IN	6,300	6,300	0	0.00	0	0	0	0.00
340	TRAVEL	0	84	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	1,764	118	0	0.00	0	0	0	0.00
374	OTHER TUITION	8,130	13,034	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	291	384	19,960	0.00	0	0	0	0.00

Total Function 1131    HIGH SCHOOL PROGRAMS    58,397    90,794    106,861    1.64    53,561    53,561    53,561    0.95

Function 1280    ALTERNATIVE EDUCATION

111	LICENSED SALARIES	8,389	0	0	0.00	0	0	0	0.00
112	CLASSIFIED SALARIES	5,427	16,294	0	0.00	0	0	0	0.00
211	PERS	2,626	4,078	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	973	1,183	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	83	56	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	5	6	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	51	62	0	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	2,413	72	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	1,580	61	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	500	1,486	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	0	140	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	0	0	0	0.00	29,376	29,376	29,376	0.00

Total Function 1280    ALTERNATIVE EDUCATION    22,047    23,437    0    0.00    29,376    29,376    29,376    0.00

Function 2122    COUNSELING SERVICES

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Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
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Fund	252	HIGH SCHOOL SUCCESS/MS 98							
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Function	2122	COUNSELING SERVICES							
111	LICENSED SALARIES	26,783	24,884	25,874	0.30	35,807	35,807	35,807	0.45
130	ADDITIONAL SALARY	0	1,131	0	0.00	0	0	0	0.00
211	PERS	6,704	6,511	6,862	0.00	9,496	9,496	9,496	0.00
220	SOCIAL SECURITY	1,948	1,893	1,882	0.00	2,698	2,698	2,698	0.00
231	WORKERS COMPENSATON	87	81	77	0.00	108	108	108	0.00
232	UNEMPLOYMENT COMPENSATION	10	10	10	0.00	14	14	14	0.00
233	STATE TAX PFMLI	102	99	98	0.00	141	141	141	0.00
240	VEBA CONTRIBUTION	(97)	(1,098)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	6,310	6,526	5,625	0.00	8,748	8,748	8,748	0.00
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Total Function	2122	41,845	40,037	40,429	0.30	57,012	57,012	57,012	0.45
Function	2410	OFFICE OF PRINCIPAL SERVI							
690	GRANT INDIRECT CHARGES	0	5,294	0	0.00	0	0	0	0.00
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Total Function	2410	0	5,294	0	0.00	0	0	0	0.00
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Total Fund	252	122,289	159,562	147,289	1.94	139,949	139,949	139,949	1.40

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Description	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 254	STATE SUMMER SCHOOL								
	3299 OTHER RESTRICTEDGRANTS IN AID	0	13,164	0	0.00	70,000	70,000	70,000	0.00
Total Fund 254	STATE SUMMER SCHOOL	0	13,164	0	0.00	70,000	70,000	70,000	0.00

Requirements Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED APPROVED 2627 26-27    ADOPTED 2627    FTE 26-27

Fund 254    STATE SUMMER SCHOOL

Function 1111    ELEMENTARY EDUCATION K-5

111	LICENSED SALARIES	0	0	0	0.00	20,339	20,339	20,339	0.00
130	ADDITIONAL SALARY	0	0	0	0.00	4,700	4,700	4,700	0.00
211	PERS	0	0	0	0.00	5,400	5,400	5,400	0.00
220	SOCIAL SECURITY	0	0	0	0.00	2,000	2,000	2,000	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	3	3	3	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	0	0	0.00	4	4	4	0.00
340	TRAVEL	0	996	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	866	0	0.00	1,500	1,500	1,500	0.00
389	OTHER NON-INSTR PROF SERV	0	0	0	0.00	1,500	1,500	1,500	0.00
410	CONSUMABLE SUPPLIES & MAT	0	1,202	0	0.00	5,027	5,027	5,027	0.00

Total Function 1111    ELEMENTARY EDUCATION K-5    0    3,064    0    0.00    40,472    40,472    40,472    0.00

Function 1121    MIDDLE/JUNIOR HIGH PROGRA

130	ADDITIONAL SALARY	0	0	0	0.00	5,000	5,000	5,000	0.00
211	PERS	0	0	0	0.00	675	675	675	0.00
220	SOCIAL SECURITY	0	0	0	0.00	890	890	890	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	10	10	10	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	10	10	10	0.00
340	TRAVEL	0	0	0	0.00	200	200	200	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	1,500	1,500	1,500	0.00

Total Function 1121    MIDDLE/JUNIOR HIGH PROGRA    0    0    0    0.00    8,285    8,285    8,285    0.00

Function 1131    HIGH SCHOOL PROGRAMS

130	ADDITIONAL SALARY	0	0	0	0.00	1,500	1,500	1,500	0.00
211	PERS	0	0	0	0.00	650	650	650	0.00
220	SOCIAL SECURITY	0	0	0	0.00	200	200	200	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	1,000	1,000	1,000	0.00

Total Function 1131    HIGH SCHOOL PROGRAMS    0    0    0    0.00    3,350    3,350    3,350    0.00

Function 1220    PROGRAMS FOR THE MENTALLY

112	CLASSIFIED SALARIES	0	0	0	0.00	1,000	1,000	1,000	0.00
211	PERS	0	0	0	0.00	300	300	300	0.00

Total Function 1220    PROGRAMS FOR THE    0    0    0    0.00    1,300    1,300    1,300    0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 254 STATE SUMMER SCHOOL</b>									
MENTALLY		0	0	0	0.00	0,000	0,000	0,000	0.00
Function	1250 RESOURCE ROOMS								
130	ADDITIONAL SALARY	0	0	0	0.00	4,000	4,000	4,000	0.00
211	PERS	0	0	0	0.00	1,500	1,500	1,500	0.00
220	SOCIAL SECURITY	0	0	0	0.00	1,100	1,100	1,100	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	30	30	30	0.00
<b>Total Function 1250 RESOURCE ROOMS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>6,630</b>	<b>6,630</b>	<b>6,630</b>	<b>0.00</b>
Function	2240 INSTRUCTIONAL STAFF DEVEL								
389	OTHER NON-INSTR PROF SERV	0	10,100	0	0.00	0	0	0	0.00
<b>Total Function 2240 INSTRUCTIONAL STAFF DEVEL</b>		<b>0</b>	<b>10,100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2552 VEHICLE OPERATION SERVICE								
130	ADDITIONAL SALARY	0	0	0	0.00	5,000	5,000	5,000	0.00
211	PERS	0	0	0	0.00	1,548	1,548	1,548	0.00
220	SOCIAL SECURITY	0	0	0	0.00	225	225	225	0.00
<b>Total Function 2552 VEHICLE OPERATION SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>6,773</b>	<b>6,773</b>	<b>6,773</b>	<b>0.00</b>
Function	3100 FOOD SERVICES								
130	ADDITIONAL SALARY	0	0	0	0.00	2,250	2,250	2,250	0.00
211	PERS	0	0	0	0.00	675	675	675	0.00
220	SOCIAL SECURITY	0	0	0	0.00	200	200	200	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	50	50	50	0.00
233	STATE TAX PFMLI	0	0	0	0.00	15	15	15	0.00
<b>Total Function 3100 FOOD SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>3,190</b>	<b>3,190</b>	<b>3,190</b>	<b>0.00</b>
<b>Total Fund 254 STATE SUMMER SCHOOL</b>		<b>0</b>	<b>13,164</b>	<b>0</b>	<b>0.00</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0.00</b>

### Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 255	CARL PERKINS								
	3299 OTHER RESTRICTEDGRANTS IN AID	0	7,050	0	0.00	0	0	0	0.00
Total Fund 255	CARL PERKINS	0	7,050	0	0.00	0	0	0	0.00

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
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<b>Fund 255</b>	<b>CARL PERKINS</b>							
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Function 1131	HIGH SCHOOL PROGRAMS							
322	REPAIRS & MAINTENANCE SER	0	7,050	0	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>								
Total Function 1131	HIGH SCHOOL PROGRAMS	0	7,050	0	0.00	0	0	0.00
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Total Fund 255	CARL PERKINS	0	7,050	0	0.00	0	0	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 256</b>	<b>EARLY LITERACY</b>								
	3299 OTHER RESTRICTEDGRANTS IN AID	42,163	44,001	62,546	0.00	61,000	61,000	61,000	0.00
	5400 BEGINNING FUND BALANCE	0	712	0		0	0	0	
<b>Total Fund 256</b>	<b>EARLY LITERACY</b>	<b>42,163</b>	<b>44,713</b>	<b>62,546</b>	<b>0.00</b>	<b>61,000</b>	<b>61,000</b>	<b>61,000</b>	<b>0.00</b>

Requirements Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED APPROVED 26-27    ADOPTED 2627    FTE 26-27  
 26-27

Fund 256 EARLY LITERACY

Function 1111 ELEMENTARY EDUCATION K-5

111	LICENSED SALARIES	0	9,996	34,081	0.36	36,918	36,918	36,918	0.20
112	CLASSIFIED SALARIES	946	12,019	0	0.00	4,871	4,871	4,871	0.16
211	PERS	89	7,008	9,071	0.00	4,421	4,421	4,421	0.00
220	SOCIAL SECURITY	71	2,030	2,204	0.00	1,206	1,206	1,206	0.00
231	WORKERS COMPENSATON	3	94	94	0.00	51	51	51	0.00
232	UNEMPLOYMENT COMPENSATION	0	11	11	0.00	6	6	6	0.00
233	STATE TAX PFMLI	4	107	115	0.00	63	63	63	0.00
240	VEBA CONTRIBUTION	0	(658)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	3,916	6,000	0.00	972	972	972	0.00
249	OTHER BENEFITS	38	1,135	0	0.00	1,190	1,190	1,190	0.00
410	CONSUMABLE SUPPLIES & MAT	125	1,148	3,000	0.00	6,302	6,302	6,302	0.00

Total Function 1111 ELEMENTARY EDUCATION K-5    1,277    36,806    54,576    0.36    56,000    56,000    56,000    0.36

Function 2222 LIBRARY/MEDIA CENTER

112	CLASSIFIED SALARIES	4,120	0	0	0.00	0	0	0	0.00
211	PERS	1,031	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	315	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	16	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	16	0	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	420	0	0	0.00	0	0	0	0.00

Total Function 2222 LIBRARY/MEDIA CENTER    5,921    0    0    0.00    0    0    0    0.00

Function 2240 INSTRUCTIONAL STAFF DEVEL

130	ADDITIONAL SALARY	10,252	5,890	0	0.00	0	0	0	0.00
211	PERS	2,418	1,530	3,020	0.00	0	0	0	0.00
220	SOCIAL SECURITY	779	443	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	34	19	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	2	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	41	23	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	51	0	0	0.00	0	0	0	0.00
340	TRAVEL	20,250	0	4,950	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	424	0	0	0.00	5,000	5,000	5,000	0.00

Total Function 2240 INSTRUCTIONAL STAFF DEVEL    34,254    7,907    7,970    0.00    5,000    5,000    5,000    0.00

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
Fund 256 EARLY LITERACY								
Total Fund 256 EARLY LITERACY	41,451	44,713	62,546	0.36	61,000	61,000	61,000	0.36

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 258</b>	<b>SB1149 CONSERVE ENERGY</b>								
	2200 RESTRICTED REVENUE	17,986	21,760	0	0.00	0	0	0	0.00
	3299 OTHER RESTRICTEDGRANTS IN AID	0	0	21,000	0.00	21,000	21,000	21,000	0.00
	5400 BEGINNING FUND BALANCE	184,017	202,003	223,000	0.00	223,000	223,000	223,000	0.00
<b>Total Fund 258</b>	<b>SB1149 CONSERVE ENERGY</b>	<b>202,003</b>	<b>223,763</b>	<b>244,000</b>	<b>0.00</b>	<b>244,000</b>	<b>244,000</b>	<b>244,000</b>	<b>0.00</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 258</b>	<b>SB1149 CONSERVE ENERGY</b>							
Function 2542	CARE & UPKEEP OF BUILDING							
380	NONINSTRUCTIONAL PROF & T	0	0	15,000	0.00	15,000	15,000	0.00
<b>Total Function 2542</b>	<b>CARE &amp; UPKEEP OF BUILDING</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0.00</b>	<b>15,000</b>	<b>15,000</b>	<b>0.00</b>
Function 4150	BLDG ACQUISITION/CONSTRUC							
520	BUILDING ACQUISITION	0	0	120,000	0.00	120,000	120,000	0.00
<b>Total Function 4150</b>	<b>BLDG ACQUISITION/CONSTRUC</b>	<b>0</b>	<b>0</b>	<b>120,000</b>	<b>0.00</b>	<b>120,000</b>	<b>120,000</b>	<b>0.00</b>
Function 7000	UNAPPROPRIATED ENDING FUN							
820	RESERVE FOR NEXT YEAR	0	0	109,000	0.00	109,000	109,000	0.00
<b>Total Function 7000</b>	<b>UNAPPROPRIATED ENDING FUN</b>	<b>0</b>	<b>0</b>	<b>109,000</b>	<b>0.00</b>	<b>109,000</b>	<b>109,000</b>	<b>0.00</b>
<b>Total Fund 258</b>	<b>SB1149 CONSERVE ENERGY</b>	<b>0</b>	<b>0</b>	<b>244,000</b>	<b>0.00</b>	<b>244,000</b>	<b>244,000</b>	<b>0.00</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 259	ALTERNATIVE ED FIELD TRIP FUND								
	1920 PRIVATE CONTRIBUTIONS	0	3,000	0	0.00	0	0	0	0.00
Total Fund 259	ALTERNATIVE ED FIELD TRIP FUND	0	3,000	0	0.00	0	0	0	0.00

## Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund</b>	<b>259</b>	<b>ALTERNATIVE ED FIELD TRIP FUND</b>							
<hr/>									
Function	1280	ALTERNATIVE EDUCATION							
	343	STUDENT TRAVEL OUT-OF-DIS	0	3,000	0	0.00	0	0	0.00
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Total Function	1280	ALTERNATIVE EDUCATION	0	3,000	0	0.00	0	0	0.00
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Total Fund	259	ALTERNATIVE ED FIELD TRIP FUND	0	3,000	0	0.00	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 262	MUSIC/BAND PROGRAM								
	1920 PRIVATE CONTRIBUTIONS	0	81,500	0	0.00	0	0	0	0.00
Total Fund 262	MUSIC/BAND PROGRAM	0	81,500	0	0.00	0	0	0	0.00

## Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
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<b>Fund 262</b>	<b>MUSIC/BAND PROGRAM</b>								
<hr/>									
Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
460	NONCONSUMABLE SUPPLIES		0	33,477	0	0.00	0	0	0.00
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Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA		0	33,477	0	0.00	0	0	0.00
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Function 1131	HIGH SCHOOL PROGRAMS								
460	NONCONSUMABLE SUPPLIES		0	33,325	0	0.00	0	0	0.00
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Total Function 1131	HIGH SCHOOL PROGRAMS		0	33,325	0	0.00	0	0	0.00
<hr/>									
Total Fund 262	MUSIC/BAND PROGRAM		0	66,802	0	0.00	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund 264	ASPIRE	0	4,715	0	0.00	0	0	0	0.00
	3299 OTHER RESTRICTEDGRANTS IN AID	0	4,715	0	0.00	0	0	0	0.00
<b>Total Fund 264</b>	<b>ASPIRE</b>	<b>0</b>	<b>4,715</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 264</b>	<b>ASPIRE</b>							
<hr/>								
Function 1131	HIGH SCHOOL PROGRAMS							
410	CONSUMABLE SUPPLIES & MAT	0	504	0	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>								
Total Function 1131	HIGH SCHOOL PROGRAMS	0	504	0	0.00	0	0	0.00
<hr/>								
Total Fund 264	ASPIRE	0	504	0	0.00	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
Fund 266	KNAPPA COMMUNITY COURT								
	1920 PRIVATE CONTRIBUTIONS	0	30,625	1,000	0.00	0	0	0	0.00
	5400 BEGINNING FUND BALANCE	0	0	10,000	0.00	6,000	6,000	6,000	0.00
<hr/>									
Total Fund 266	KNAPPA COMMUNITY COURT	0	30,625	11,000	0.00	6,000	6,000	6,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<b>Fund 266 KNAPPA COMMUNITY COURT</b>									
Function 2543	CARE & UPKEEP OF GROUNDS								
410	CONSUMABLE SUPPLIES & MAT	0	6,717	0	0.00	0	0	0	0.00
<b>Total Function 2543</b>	<b>CARE &amp; UPKEEP OF GROUNDS</b>	<b>0</b>	<b>6,717</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 2544	DISTRICT-WIDE MAINTENANCE								
322	REPAIRS & MAINTENANCE SER	0	15,812	500	0.00	0	0	0	0.00
325	ELECTRICITY	0	0	200	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	1,000	0.00	3,000	3,000	3,000	0.00
<b>Total Function 2544</b>	<b>DISTRICT-WIDE MAINTENANCE</b>	<b>0</b>	<b>15,812</b>	<b>1,700</b>	<b>0.00</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00</b>
Function 4190	OTHER FACILITIES CONSTRUC								
322	REPAIRS & MAINTENANCE SER	0	0	0	0.00	3,000	3,000	3,000	0.00
<b>Total Function 4190</b>	<b>OTHER FACILITIES CONSTRUC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00</b>
Function 7000	UNAPPROPRIATED ENDING FUN								
820	RESERVE FOR NEXT YEAR	0	0	9,300	0.00	0	0	0	0.00
<b>Total Function 7000</b>	<b>UNAPPROPRIATED ENDING FUN</b>	<b>0</b>	<b>0</b>	<b>9,300</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 266</b>	<b>KNAPPA COMMUNITY COURT</b>	<b>0</b>	<b>22,528</b>	<b>11,000</b>	<b>0.00</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0.00</b>

## Resources Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
Fund 270 AVID								
2200 RESTRICTED REVENUE	4,000	0	0	0.00	0	0	0	0.00
5400 BEGINNING FUND BALANCE	0	4,000	0		0	0	0	
<hr/>								
Total Fund 270 AVID	4,000	4,000	0	0.00	0	0	0	0.00

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 270 AVID</b>								
<hr/>								
Function 1132 HIGH SCHOOL COCURRICULAR								
640 DUES & FEES	0	4,000	0	0.00	0	0	0	0.00
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Total Function 1132 HIGH SCHOOL COCURRICULAR	0	4,000	0	0.00	0	0	0	0.00
<hr/>								
Total Fund 270 AVID	0	4,000	0	0.00	0	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund 271	EXTRA CURRICULAR	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
1710	ADMISSIONS	8,822	6,474	10,000	0.00	11,500	11,500	11,500	0.00
1742	ATHLETICS	15,100	12,400	13,000	0.00	10,000	10,000	10,000	0.00
1745	USER FEES	6,240	7,690	5,000	0.00	5,000	5,000	5,000	0.00
1790	OTHER CURRICULAR ACTIVITY	0	0	5,000	0.00	5,000	5,000	5,000	0.00
1920	PRIVATE CONTRIBUTIONS	2,100	1,000	1,000	0.00	1,000	1,000	1,000	0.00
1960	RECOVERY PRIOR YEAR EXP	180	194	0	0.00	0	0	0	0.00
1961	RECOVERY CURRENT YEAR EXP	8,555	5,965	0	0.00	0	0	0	0.00
1990	MISCELLANEOUS	139	3,243	0	0.00	0	0	0	0.00
5200	INTERFUND TRANSFERS	197,000	257,000	260,000	0.00	260,000	260,000	260,000	0.00
5400	BEGINNING FUND BALANCE	0	(34,089)	0	0.00	0	0	0	0.00
<b>Total Fund 271</b>	<b>EXTRA CURRICULAR</b>	<b>238,136</b>	<b>259,877</b>	<b>294,000</b>	<b>0.00</b>	<b>292,500</b>	<b>292,500</b>	<b>292,500</b>	<b>0.00</b>

Requirements Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED APPROVED 2627 26-27    ADOPTED 2627    FTE 26-27

Fund 271    EXTRA CURRICULAR

Function 1122    MIDDLE/JUNIOR HIGH SCHOOL

130	ADDITIONAL SALARY	18,618	20,532	14,608	0.00	16,366	16,366	16,366	0.00
211	PERS	4,220	2,224	1,670	0.00	2,668	2,668	2,668	0.00
220	SOCIAL SECURITY	1,413	1,557	1,107	0.00	1,244	1,244	1,244	0.00
231	WORKERS COMPENSATON	64	68	45	0.00	51	51	51	0.00
232	UNEMPLOYMENT COMPENSATION	27	8	6	0.00	6	6	6	0.00
233	STATE TAX PFMLI	74	81	58	0.00	65	65	65	0.00
249	OTHER BENEFITS	0	120	0	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	964	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	1,598	0	0	0.00	0	0	0	0.00
340	TRAVEL	11	0	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	0	6,000	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	6,240	1,279	3,000	0.00	6,171	6,171	6,171	0.00
640	DUES & FEES	4,967	4,324	5,000	0.00	5,000	5,000	5,000	0.00

Total Function 1122    MIDDLE/JUNIOR HIGH SCHOOL    37,232    31,157    31,494    0.00    31,572    31,572    31,572    0.00

Function 1132    HIGH SCHOOL COCURRICULAR

111	LICENSED SALARIES	4,874	14,266	14,780	0.17	15,538	15,538	15,538	0.17
130	ADDITIONAL SALARY	117,532	115,553	108,025	0.00	116,332	116,332	116,332	0.00
211	PERS	19,547	16,177	14,824	0.00	19,070	19,070	19,070	0.00
212	PERS - EMP PAID PICK UP	23	9	5	0.00	36	36	36	0.00
220	SOCIAL SECURITY	9,265	9,808	6,228	0.00	10,058	10,058	10,058	0.00
231	WORKERS COMPENSATON	407	408	247	0.00	396	396	396	0.00
232	UNEMPLOYMENT COMPENSATION	130	51	33	0.00	53	53	53	0.00
233	STATE TAX PFMLI	484	513	324	0.00	526	526	526	0.00
240	VEBA CONTRIBUTION	(216)	(622)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	1,261	3,698	4,155	0.00	197	197	197	0.00
310	PROFESSIONAL/TECHNICAL/IN	2,398	0	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	1,162	1,823	0	0.00	0	0	0	0.00
324	RENTALS	210	1,200	0	0.00	0	0	0	0.00
340	TRAVEL	8,319	12,683	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	17,538	19,409	50,000	0.00	23,750	23,750	23,750	0.00
389	OTHER NON-INSTR PROF SERV	1,185	1,457	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	32,886	19,219	33,886	0.00	39,972	39,972	39,972	0.00
460	NONCONSUMABLE SUPPLIES	3,197	0	0	0.00	0	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 271 EXTRA CURRICULAR</b>								
Function	1132 HIGH SCHOOL COCURRICULAR							
	640 DUES & FEES	14,790	31,936	30,000	0.00	35,000	35,000	0.00
Total Function	1132 HIGH SCHOOL COCURRICULAR	234,993	247,586	262,506	0.17	260,928	260,928	0.17
Total Fund	271 EXTRA CURRICULAR	272,225	278,743	294,000	0.17	292,500	292,500	0.17

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 272	KNAPPA FOUNDATION MINI GR								
	1920 PRIVATE CONTRIBUTIONS	104,114	45,488	80,000	0.00	75,000	75,000	75,000	0.00
Total Fund 272	KNAPPA FOUNDATION MINI GR	104,114	45,488	80,000	0.00	75,000	75,000	75,000	0.00

Requirements Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund 272    KNAPPA FOUNDATION MINI GR

Function 1111    ELEMENTARY EDUCATION K-5

130	ADDITIONAL SALARY	500	500	525	0.00	0	0	0	0.00
211	PERS	125	125	130	0.00	375	375	375	0.00
220	SOCIAL SECURITY	37	37	40	0.00	110	110	110	0.00
231	WORKERS COMPENSATON	2	2	2	0.00	50	50	50	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	1	0.00	1	1	1	0.00
233	STATE TAX PFMLI	2	2	2	0.00	6	6	6	0.00
310	PROFESSIONAL/TECHNICAL/IN	3,700	0	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	2,380	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	9,771	4,396	20,000	0.00	16,500	16,500	16,500	0.00
460	NONCONSUMABLE SUPPLIES	0	0	19,300	0.00	10,000	10,000	10,000	0.00
470	COMPUTER SOFTWARE	0	0	8,000	0.00	5,000	5,000	5,000	0.00

Total Function 1111    ELEMENTARY EDUCATION K-5    14,137    7,442    48,000    0.00    32,042    32,042    32,042    0.00

Function 1121    MIDDLE/JUNIOR HIGH PROGRA

340	TRAVEL	5,998	1,037	5,000	0.00	5,000	5,000	5,000	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	1,932	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	788	7,127	5,000	0.00	5,000	5,000	5,000	0.00

Total Function 1121    MIDDLE/JUNIOR HIGH PROGRA    6,786    10,095    10,000    0.00    10,000    10,000    10,000    0.00

Function 1131    HIGH SCHOOL PROGRAMS

340	TRAVEL	0	1,761	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	4,174	12,056	10,000	0.00	10,000	10,000	10,000	0.00
374	OTHER TUITION	0	0	0	0.00	10,958	10,958	10,958	0.00
410	CONSUMABLE SUPPLIES & MAT	1,194	5,692	5,000	0.00	5,000	5,000	5,000	0.00
470	COMPUTER SOFTWARE	5,495	0	0	0.00	0	0	0	0.00
480	COMPUTER HARDWARE	0	1,507	0	0.00	0	0	0	0.00
640	DUES & FEES	0	385	0	0.00	0	0	0	0.00

Total Function 1131    HIGH SCHOOL PROGRAMS    10,863    21,401    15,000    0.00    25,958    25,958    25,958    0.00

Function 1250    RESOURCE ROOMS

410	CONSUMABLE SUPPLIES & MAT	0	0	2,000	0.00	2,000	2,000	2,000	0.00
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Total Function 1250    RESOURCE ROOMS    0    0    2,000    0.00    2,000    2,000    2,000    0.00

Function 1280    ALTERNATIVE EDUCATION

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## Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 272</b>	<b>KNAPPA FOUNDATION MINI GR</b>							
<hr/>								
Function 1280	ALTERNATIVE EDUCATION							
343	STUDENT TRAVEL OUT-OF-DIS	0	590	0	0.00	0	0	0.00
<hr/>								
Total Function 1280	ALTERNATIVE EDUCATION	0	590	0	0.00	0	0	0.00
<hr/>								
Function 2321	OFFICE OF SUPERINTENDENT							
410	CONSUMABLE SUPPLIES & MAT	0	0	5,000	0.00	5,000	5,000	0.00
<hr/>								
Total Function 2321	OFFICE OF SUPERINTENDENT	0	0	5,000	0.00	5,000	5,000	0.00
<hr/>								
Function 4150	BLDG ACQUISITION/CONSTRUC							
530	IMPROVEMENTS OTHER THAN B	72,328	0	0	0.00	0	0	0.00
<hr/>								
Total Function 4150	BLDG ACQUISITION/CONSTRUC	72,328	0	0	0.00	0	0	0.00
<hr/>								
<b>Total Fund 272</b>	<b>KNAPPA FOUNDATION MINI GR</b>	<b>104,114</b>	<b>39,528</b>	<b>80,000</b>	<b>0.00</b>	<b>75,000</b>	<b>75,000</b>	<b>0.00</b>

Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	273	CELL TOWER LEASE	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
	1910	RENTALS	14,037	13,239	15,000	0.00	15,000	15,000	15,000	0.00
	5400	BEGINNING FUND BALANCE	76,498	65,952	65,000	0.00	80,000	80,000	80,000	0.00
Total Fund	273	CELL TOWER LEASE	90,535	79,190	80,000	0.00	95,000	95,000	95,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 273 CELL TOWER LEASE</b>									
Function 1111	ELEMENTARY EDUCATION K-5								
112	CLASSIFIED SALARIES	16,493	13,228	3,279	0.12	13,600	13,600	13,600	0.00
130	ADDITIONAL SALARY	0	222	13,972	0.00	0	0	0	0.00
211	PERS	4,248	3,367	4,428	0.00	9,950	9,950	9,950	0.00
220	SOCIAL SECURITY	1,259	1,025	1,855	0.00	1,975	1,975	1,975	0.00
231	WORKERS COMPENSATON	61	42	50	0.00	51	51	51	0.00
232	UNEMPLOYMENT COMPENSATION	7	5	7	0.00	8	8	8	0.00
233	STATE TAX PFMLI	66	54	69	0.00	75	75	75	0.00
249	OTHER BENEFITS	399	0	400	0.00	400	400	400	0.00
410	CONSUMABLE SUPPLIES & MAT	2,000	1,080	10,000	0.00	10,000	10,000	10,000	0.00
Total Function 1111	ELEMENTARY EDUCATION K-5	24,532	19,022	34,059	0.12	36,059	36,059	36,059	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
410	CONSUMABLE SUPPLIES & MAT	52	0	0	0.00	0	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA	52	0	0	0.00	0	0	0	0.00
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL								
410	CONSUMABLE SUPPLIES & MAT	0	0	6,000	0.00	6,000	6,000	6,000	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL	0	0	6,000	0.00	6,000	6,000	6,000	0.00
Function 1131	HIGH SCHOOL PROGRAMS								
130	ADDITIONAL SALARY	0	0	5,000	0.00	5,000	5,000	5,000	0.00
211	PERS	0	0	1,250	0.00	1,250	1,250	1,250	0.00
220	SOCIAL SECURITY	0	0	2,000	0.00	2,000	2,000	2,000	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	691	0.00	700	700	700	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	0	5,000	0.00	5,000	5,000	5,000	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	16,000	0.00	16,000	16,000	16,000	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	29,941	0.00	29,950	29,950	29,950	0.00
Function 1132	HIGH SCHOOL COCURRICULAR								
410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	10,000	10,000	10,000	0.00
Total Function 1132	HIGH SCHOOL COCURRICULAR	0	0	0	0.00	20,000	10,000	10,000	0.00
Function 2543	CARE & UPKEEP OF GROUNDS								
460	NONCONSUMABLE SUPPLIES	0	0	10,000	0.00	12,992	12,992	12,992	0.00

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27	
<hr/>									
Fund 273	CELL TOWER LEASE								
<hr/>									
Total Function 2543	CARE & UPKEEP OF GROUNDS	0	0	10,000	0.00	12,992	12,992	12,992	0.00
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Total Fund 273	CELL TOWER LEASE	24,583	19,022	80,000	0.12	95,000	95,000	95,000	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund 277	LIBRARY BOOKS	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
	1990 MISCELLANEOUS	3,310	3,000	5,000	0.00	3,000	3,000	3,000	0.00
	4500 RESTRICTED REVENUE FROM FED C	0	79	0	0.00	0	0	0	0.00
	5400 BEGINNING FUND BALANCE	4,489	4,504	7,100	0.00	6,500	6,500	6,500	0.00
<b>Total Fund 277</b>	<b>LIBRARY BOOKS</b>	<b>7,799</b>	<b>7,583</b>	<b>12,100</b>	<b>0.00</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>0.00</b>

## Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 277</b>	<b>LIBRARY BOOKS</b>								
<hr/>									
Function 2222	LIBRARY/MEDIA CENTER								
410	CONSUMABLE SUPPLIES & MAT	0	0	4,100	0.00	3,500	3,500	3,500	0.00
430	LIBRARY BOOKS	3,296	1,204	8,000	0.00	6,000	6,000	6,000	0.00
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Total Function 2222	LIBRARY/MEDIA CENTER	3,296	1,204	12,100	0.00	9,500	9,500	9,500	0.00
<hr/>									
Total Fund 277	LIBRARY BOOKS	3,296	1,204	12,100	0.00	9,500	9,500	9,500	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	279	OTHER PRIVATE GRANTS	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
		1920 PRIVATE CONTRIBUTIONS	20,779	12,663	7,000	0.00	8,000	8,000	8,000	0.00
		1960 RECOVERY PRIOR YEAR EXP	0	(8,729)	0	0.00	0	0	0	0.00
		1961 RECOVERY CURRENT YEAR EXP	11,156	0	10,000	0.00	10,000	10,000	10,000	0.00
		1990 MISCELLANEOUS	15,328	0	0	0.00	0	0	0	0.00
		2200 RESTRICTED REVENUE	2,975	31,146	100,000	0.00	100,000	100,000	100,000	0.00
		3199 OTHER UNRESTRICTED GRANTS	0	1,620	0	0.00	0	0	0	0.00
		3299 OTHER RESTRICTED GRANTS IN AID	4,426	13,513	50,000	0.00	50,000	50,000	50,000	0.00
		4500 RESTRICTED REVENUE FROM FED C	0	0	50,000	0.00	50,000	50,000	50,000	0.00
		5400 BEGINNING FUND BALANCE	0	28,180	0	0	0	0	0	0.00
<b>Total Fund</b>	<b>279</b>	<b>OTHER PRIVATE GRANTS</b>	<b>54,664</b>	<b>78,393</b>	<b>217,000</b>	<b>0.00</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>	<b>0.00</b>

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 279 OTHER PRIVATE GRANTS</b>	<hr/>							
<b>Function 1111 ELEMENTARY EDUCATION K-5</b>								
111 LICENSED SALARIES	0	0	40,000	0.00	40,000	40,000	40,000	0.00
112 CLASSIFIED SALARIES	0	0	9,589	0.00	9,500	9,500	9,500	0.00
130 ADDITIONAL SALARY	9,313	18,594	3,400	0.00	5,400	5,400	5,400	0.00
211 PERS	1,542	2,404	1,002	0.00	5,899	5,899	5,899	0.00
212 PERS - EMP PAID PICK UP	0	12	0	0.00	0	0	0	0.00
220 SOCIAL SECURITY	454	701	254	0.00	257	257	257	0.00
231 WORKERS COMPENSATON	19	29	10	0.00	10	10	10	0.00
232 UNEMPLOYMENT COMPENSATION	2	4	1	0.00	1	1	1	0.00
233 STATE TAX PFMLI	24	37	13	0.00	13	13	13	0.00
340 TRAVEL	121	216	0	0.00	0	0	0	0.00
389 OTHER NON-INSTR PROF SERV	2,892	0	8,000	0.00	8,000	8,000	8,000	0.00
410 CONSUMABLE SUPPLIES & MAT	4,355	5,493	25,000	0.00	25,000	25,000	25,000	0.00
<b>Total Function 1111 ELEMENTARY EDUCATION K-5</b>	<b>18,721</b>	<b>27,489</b>	<b>87,269</b>	<b>0.00</b>	<b>94,081</b>	<b>94,081</b>	<b>94,081</b>	<b>0.00</b>
<b>Function 1121 MIDDLE/JUNIOR HIGH PROGRA</b>								
130 ADDITIONAL SALARY	0	0	13,000	0.00	13,000	13,000	13,000	0.00
211 PERS	0	0	3,000	0.00	3,000	3,000	3,000	0.00
220 SOCIAL SECURITY	0	0	1,000	0.00	1,000	1,000	1,000	0.00
310 PROFESSIONAL/TECHNICAL/IN	0	4,000	15,000	0.00	15,000	15,000	15,000	0.00
324 RENTALS	250	0	0	0.00	0	0	0	0.00
343 STUDENT TRAVEL OUT-OF-DIS	0	173	0	0.00	0	0	0	0.00
410 CONSUMABLE SUPPLIES & MAT	779	14,656	20,000	0.00	20,000	20,000	20,000	0.00
<b>Total Function 1121 MIDDLE/JUNIOR HIGH PROGRA</b>	<b>1,029</b>	<b>18,829</b>	<b>52,000</b>	<b>0.00</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>0.00</b>
<b>Function 1131 HIGH SCHOOL PROGRAMS</b>								
121 SUBSTITUTES LICENSED	0	0	0	0.00	15,000	15,000	15,000	0.00
130 ADDITIONAL SALARY	1,500	2,392	15,000	0.00	0	0	0	0.00
211 PERS	375	375	3,500	0.00	3,500	3,500	3,500	0.00
220 SOCIAL SECURITY	115	115	1,200	0.00	1,200	1,200	1,200	0.00
231 WORKERS COMPENSATON	55	5	5	0.00	20	20	20	0.00
232 UNEMPLOYMENT COMPENSATION	1	1	5	0.00	10	10	10	0.00
233 STATE TAX PFMLI	6	6	20	0.00	0	0	0	0.00
241 HEALTH INSURANCE	0	0	607	0.00	0	0	0	0.00
310 PROFESSIONAL/TECHNICAL/IN	0	0	0	0.00	650	650	650	<del>0.00</del>

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 279 OTHER PRIVATE GRANTS</b>								
<hr/>								
Function 1131 HIGH SCHOOL PROGRAMS								
410 CONSUMABLE SUPPLIES & MAT	139	1,392	20,000	0.00	20,000	20,000	20,000	0.00
<hr/>								
Total Function 1131 HIGH SCHOOL PROGRAMS	2,191	4,286	40,337	0.00	40,380	40,380	40,380	0.00
<hr/>								
Function 1140 PRE-K PROGRAMS								
130 ADDITIONAL SALARY	300	0	0	0.00	0	0	0	0.00
211 PERS	75	0	0	0.00	0	0	0	0.00
220 SOCIAL SECURITY	23	0	0	0.00	0	0	0	0.00
231 WORKERS COMPENSATON	1	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	1,326	0	0	0.00	0	0	0	0.00
<hr/>								
Total Function 1140 PRE-K PROGRAMS	1,727	0	0	0.00	0	0	0	0.00
<hr/>								
Function 1250 RESOURCE ROOMS								
410 CONSUMABLE SUPPLIES & MAT	1,529	0	0	0.00	0	0	0	0.00
<hr/>								
Total Function 1250 RESOURCE ROOMS	1,529	0	0	0.00	0	0	0	0.00
<hr/>								
Function 2134 NURSE SERVICES								
410 CONSUMABLE SUPPLIES & MAT	402	772	8,961	0.00	8,000	8,000	8,000	0.00
<hr/>								
Total Function 2134 NURSE SERVICES	402	772	8,961	0.00	8,000	8,000	8,000	0.00
<hr/>								
Function 2190 SERVICE DIRECTION/STUDENT								
340 TRAVEL	0	154	0	0.00	0	0	0	0.00
<hr/>								
Total Function 2190 SERVICE DIRECTION/STUDENT	0	154	0	0.00	0	0	0	0.00
<hr/>								
Function 2240 INSTRUCTIONAL STAFF DEVEL								
310 PROFESSIONAL/TECHNICAL/IN	0	19,600	0	0.00	0	0	0	0.00
340 TRAVEL	0	357	0	0.00	2,000	2,000	2,000	0.00
389 OTHER NON-INSTR PROF SERV	0	206	0	0.00	1,500	1,500	1,500	0.00
410 CONSUMABLE SUPPLIES & MAT	0	81	28,433	0.00	20,039	20,039	20,039	0.00
<hr/>								
Total Function 2240 INSTRUCTIONAL STAFF DEVEL	0	20,244	28,433	0.00	23,539	23,539	23,539	0.00
<hr/>								
Function 2410 OFFICE OF PRINCIPAL SERVI								
340 TRAVEL	159	0	0	0.00	0	0	0	0.00

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 279 OTHER PRIVATE GRANTS</b>								
<hr/>								
Function 2410 OFFICE OF PRINCIPAL SERVI								
690 GRANT INDIRECT CHARGES	70	0	0	0.00	0	0	0	0.00
<hr/>								
Total Function 2410 OFFICE OF PRINCIPAL SERVI	230	0	0	0.00	0	0	0	0.00
<hr/>								
Function 2552 VEHICLE OPERATION SERVICE								
112 CLASSIFIED SALARIES	655	0	0	0.00	0	0	0	0.00
<hr/>								
Total Function 2552 VEHICLE OPERATION SERVICE	655	0	0	0.00	0	0	0	0.00
<hr/>								
<b>Total Fund 279 OTHER PRIVATE GRANTS</b>	<b>26,484</b>	<b>71,775</b>	<b>217,000</b>	<b>0.00</b>	<b>218,000</b>	<b>218,000</b>	<b>218,000</b>	<b>0.00</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 286</b>	<b>FORESTRY CLASS DONATIONS</b>								
	1920 PRIVATE CONTRIBUTIONS	20,000	26,286	20,000	0.00	20,000	20,000	20,000	0.00
	5400 BEGINNING FUND BALANCE	20,000	35,685	55,000	0.00	20,000	20,000	20,000	0.00
<b>Total Fund 286</b>	<b>FORESTRY CLASS DONATIONS</b>	<b>40,000</b>	<b>61,971</b>	<b>75,000</b>	<b>0.00</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00</b>

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 286 FORESTRY CLASS DONATIONS</b>								
<hr/>								
Function 1131 HIGH SCHOOL PROGRAMS								
410 CONSUMABLE SUPPLIES & MAT	0	0	25,000	0.00	0	0	0	0.00
460 NONCONSUMABLE SUPPLIES	4,315	0	50,000	0.00	40,000	40,000	40,000	0.00
540 EQUIPMENT	0	41,134	0	0.00	0	0	0	0.00
<hr/>								
<b>Total Function 1131 HIGH SCHOOL PROGRAMS</b>	<b>4,315</b>	<b>41,134</b>	<b>75,000</b>	<b>0.00</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00</b>
<hr/>								
<b>Total Fund 286 FORESTRY CLASS DONATIONS</b>	<b>4,315</b>	<b>41,134</b>	<b>75,000</b>	<b>0.00</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Description	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 290</b>	<b>TRANSPORTATION EQUIP RES</b>								
1961	RECOVERY CURRENT YEAR EXP	50,000	0	0	0.00	0	0	0	0.00
3222	STATE SCHOOOL FUND TRANSPORT	0	0	100,000	0.00	100,000	100,000	100,000	0.00
5200	INTERFUND TRANSFERS	150,000	0	0	0.00	0	0	0	0.00
5400	BEGINNING FUND BALANCE	294,151	191,084	200,000	0.00	8,500	8,500	8,500	0.00
<b>Total Fund 290</b>	<b>TRANSPORTATION EQUIP RES</b>	<b>494,151</b>	<b>191,084</b>	<b>300,000</b>	<b>0.00</b>	<b>108,500</b>	<b>108,500</b>	<b>108,500</b>	<b>0.00</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 290</b>	<b>TRANSPORTATION EQUIP RES</b>								
<hr/>									
Function 2552	VEHICLE OPERATION SERVICE								
541	INITIAL & ADDITIONAL EQUI	303,067	0	0	0.00	0	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	0	0	0	0.00	108,500	108,500	108,500	0.00
564	BUSES/CAPITAL BUS IMPROVE	0	0	300,000	0.00	0	0	0	0.00
<hr/>									
<b>Total Function 2552</b>	<b>VEHICLE OPERATION SERVICE</b>	<b>303,067</b>	<b>0</b>	<b>300,000</b>	<b>0.00</b>	<b>108,500</b>	<b>108,500</b>	<b>108,500</b>	<b>0.00</b>
<hr/>									
<b>Total Fund 290</b>	<b>TRANSPORTATION EQUIP RES</b>	<b>303,067</b>	<b>0</b>	<b>300,000</b>	<b>0.00</b>	<b>108,500</b>	<b>108,500</b>	<b>108,500</b>	<b>0.00</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

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**Fund 291    PRESCHOOL**

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1311 TUITION	47,679	93,446	138,690	0.00	93,500	93,500	93,500	0.00
1961 RECOVERY CURRENT YEAR EXP	4,912	16,750	0	0.00	0	0	0	0.00
1990 MISCELLANEOUS	500	0	0	0.00	47,601	47,601	47,601	0.00
3200 RESTRICTED GRANTS-IN-AID	0	0	0	0.00	7,750	7,750	7,750	0.00
3299 OTHER RESTRICTEDGRANTS IN AID	113,750	0	0	0.00	0	0	0	0.00
5400 BEGINNING FUND BALANCE	0	12,385	0		0	0	0	

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<b>Total Fund 291    PRESCHOOL</b>	166,841	122,581	138,690	0.00	148,851	148,851	148,851	0.00
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Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 291 PRESCHOOL</b>									
Function	1140 PRE-K PROGRAMS								
111	LICENSED SALARIES	50,127	44,069	51,085	0.75	52,715	52,715	52,715	0.60
112	CLASSIFIED SALARIES	47,053	36,639	43,290	1.63	45,485	45,485	45,485	1.49
139	OPT OUT INS	4,137	3,961	3,961	0.00	4,111	4,111	4,111	0.00
211	PERS	24,459	18,563	18,423	0.00	27,282	27,282	27,282	0.00
220	SOCIAL SECURITY	7,748	6,477	6,947	0.00	7,843	7,843	7,843	0.00
231	WORKERS COMPENSATON	356	277	297	0.00	320	320	320	0.00
232	UNEMPLOYMENT COMPENSATION	2,840	34	36	0.00	41	41	41	0.00
233	STATE TAX PFMLI	405	339	356	0.00	410	410	410	0.00
249	OTHER BENEFITS	2,250	0	0	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	175	0	0.00	0	0	0	0.00
340	TRAVEL	40	480	0	0.00	0	0	0	0.00
351	TELEPHONE	94	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	5,202	387	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	3,325	629	6,701	0.00	2,466	2,466	2,466	0.00
640	DUES & FEES	0	160	0	0.00	0	0	0	0.00
<b>Total Function 1140 PRE-K PROGRAMS</b>		<b>148,038</b>	<b>112,190</b>	<b>131,095</b>	<b>2.38</b>	<b>140,673</b>	<b>140,673</b>	<b>140,673</b>	<b>2.09</b>
Function	2410 OFFICE OF PRINCIPAL SERVI								
112	CLASSIFIED SALARIES	4,009	4,473	4,802	0.13	5,068	5,068	5,068	0.13
139	OPT OUT INS	800	828	828	0.00	993	993	993	0.00
211	PERS	1,204	1,327	1,493	0.00	1,607	1,607	1,607	0.00
220	SOCIAL SECURITY	368	405	431	0.00	464	464	464	0.00
231	WORKERS COMPENSATON	17	18	18	0.00	19	19	19	0.00
232	UNEMPLOYMENT COMPENSATION	2	2	2	0.00	2	2	2	0.00
233	STATE TAX PFMLI	19	21	23	0.00	24	24	24	0.00
<b>Total Function 2410 OFFICE OF PRINCIPAL SERVI</b>		<b>6,419</b>	<b>7,074</b>	<b>7,595</b>	<b>0.13</b>	<b>8,178</b>	<b>8,178</b>	<b>8,178</b>	<b>0.13</b>
<b>Total Fund 291 PRESCHOOL</b>		<b>154,456</b>	<b>119,264</b>	<b>138,690</b>	<b>2.50</b>	<b>148,851</b>	<b>148,851</b>	<b>148,851</b>	<b>2.22</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Technology Reserve	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
5200	INTERFUND TRANSFERS	50,000	0	0	0.00	0	0	0	0.00
5400	BEGINNING FUND BALANCE	45,427	0	0	0.00	0	0	0	0.00
<b>Total Fund</b>	<b>292    Technology Reserve</b>	<b>95,427</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 292</b>	<b>Technology Reserve</b>							
<hr/>								
Function 2660	TECHNOLOGY SERVICES							
470	COMPUTER SOFTWARE	9,178	0	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	36,346	0	0	0.00	0	0	0.00
<hr/>								
Total Function 2660	TECHNOLOGY SERVICES	45,524	0	0	0.00	0	0	0.00
<hr/>								
Total Fund 292	Technology Reserve	45,524	0	0	0.00	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Textbook Reserve	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
5200	INTERFUND TRANSFERS	40,000	0	0	0.00	0	0	0	0.00
5400	BEGINNING FUND BALANCE	169,461	0	0	0.00	0	0	0	0.00
<b>Total Fund</b>	<b>293    Textbook Reserve</b>	<b>209,461</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 293</b>	<b>Textbook Reserve</b>								
<hr/>									
Function 1111	ELEMENTARY EDUCATION K-5								
420	TEXTBOOKS	55,827	0	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	13,949	0	0	0.00	0	0	0	0.00
<hr/>									
Total Function 1111	ELEMENTARY EDUCATION K-5	69,776	0	0	0.00	0	0	0	0.00
<hr/>									
Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
420	TEXTBOOKS	45,555	0	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	2,831	0	0	0.00	0	0	0	0.00
<hr/>									
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA	48,386	0	0	0.00	0	0	0	0.00
<hr/>									
Function 1131	HIGH SCHOOL PROGRAMS								
420	TEXTBOOKS	29,807	0	0	0.00	0	0	0	0.00
<hr/>									
Total Function 1131	HIGH SCHOOL PROGRAMS	29,807	0	0	0.00	0	0	0	0.00
<hr/>									
Function 1280	ALTERNATIVE EDUCATION								
470	COMPUTER SOFTWARE	15,750	0	0	0.00	0	0	0	0.00
<hr/>									
Total Function 1280	ALTERNATIVE EDUCATION	15,750	0	0	0.00	0	0	0	0.00
<hr/>									
Total Fund 293	Textbook Reserve	163,720	0	0	0.00	0	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 294</b>	<b>PERS LITIGATION FUND</b>								
	5400 BEGINNING FUND BALANCE	48,813	0	0	0.00	0	0	0	0.00
<b>Total Fund 294</b>	<b>PERS LITIGATION FUND</b>	<b>48,813</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 294 PERS LITIGATION FUND</b>	<hr/>							
Function 5204 TRANSFER MAINTANCE FUND								
712 TRANSFER TO MAINTENANCE RESERVE	48,813	0	0	0.00	0	0	0	0.00
<hr/>								
Total Function 5204 TRANSFER MAINTANCE FUND	48,813	0	0	0.00	0	0	0	0.00
<hr/>								
Total Fund 294 PERS LITIGATION FUND	48,813	0	0	0.00	0	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 296</b>	<b>MAINTENANCE RESERVE FUND</b>								
	3299 OTHER RESTRICTEDGRANTS IN AID	150,000	0	0	0.00	0	0	0	0.00
	5200 INTERFUND TRANSFERS	173,813	0	0	0.00	0	0	0	0.00
	5400 BEGINNING FUND BALANCE	374,553	0	0	0.00	0	0	0	0.00
<b>Total Fund 296</b>	<b>MAINTENANCE RESERVE FUND</b>	<b>698,366</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 296</b>	<b>MAINTENANCE RESERVE FUND</b>								
<hr/>									
Function 2544	DISTRICT-WIDE MAINTENANCE								
322	REPAIRS & MAINTENANCE SER		315,790	0	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT		674	0	0	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>									
Total Function 2544	DISTRICT-WIDE MAINTENANCE								
			316,465	0	0	0.00	0	0	0.00
<hr/>									
Function 4150	BLDG ACQUISITION/CONSTRUC								
520	BUILDING ACQUISITION		150,000	0	0	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>									
Total Function 4150	BLDG ACQUISITION/CONSTRUC								
			150,000	0	0	0.00	0	0	0.00
<hr/>									
Total Fund 296	MAINTENANCE RESERVE FUND								
			466,465	0	0	0.00	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	297	STUDENT BODY ACCOUNTS	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
		1510 INTEREST EARNED	0	720	100	0.00	100	100	100	0.00
		1710 ADMISSIONS	0	0	41,000	0.00	41,000	41,000	41,000	0.00
		1740 STUDENT FEES	0	20	10,000	0.00	10,000	10,000	10,000	0.00
		1742 ATHLETICS	0	0	19,000	0.00	19,000	19,000	19,000	0.00
		1750 CONCESSIONS	0	0	25,000	0.00	25,000	25,000	25,000	0.00
		1760 FUND RAISING	0	0	55,000	0.00	55,000	55,000	55,000	0.00
		1790 OTHER CURRICULAR ACTIVITY	169,532	177,508	0	0.00	0	0	0	0.00
		1920 PRIVATE CONTRIBUTIONS	0	0	20,000	0.00	20,000	20,000	20,000	0.00
		5400 BEGINNING FUND BALANCE	180,636	185,141	170,000	0.00	205,000	205,000	205,000	0.00
<b>Total Fund</b>	<b>297</b>	<b>STUDENT BODY ACCOUNTS</b>	<b>350,168</b>	<b>363,390</b>	<b>340,100</b>	<b>0.00</b>	<b>375,100</b>	<b>375,100</b>	<b>375,100</b>	<b>0.00</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 297</b>	<b>STUDENT BODY ACCOUNTS</b>							
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL							
310	PROFESSIONAL/TECHNICAL/IN	0	0	5,000	0.00	5,000	5,000	0.00
340	TRAVEL	0	0	5,000	0.00	50,000	50,000	0.00
380	NONINSTRUCTIONAL PROF & T	0	0	6,000	0.00	6,000	6,000	0.00
410	CONSUMABLE SUPPLIES & MAT	13,684	16,874	25,000	0.00	25,000	25,000	0.00
640	DUES & FEES	0	0	5,000	0.00	5,000	5,000	0.00
<b>Total Function 1122</b>	<b>MIDDLE/JUNIOR HIGH SCHOOL</b>	<b>13,684</b>	<b>16,874</b>	<b>46,000</b>	<b>0.00</b>	<b>91,000</b>	<b>91,000</b>	<b>0.00</b>
Function 1132	HIGH SCHOOL COCURRICULAR							
310	PROFESSIONAL/TECHNICAL/IN	0	0	20,000	0.00	20,000	20,000	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	0	54,100	0.00	54,000	54,000	0.00
390	OTHER GENERAL PROF & TECH	0	0	5,000	0.00	5,000	5,000	0.00
410	CONSUMABLE SUPPLIES & MAT	151,343	140,876	145,000	0.00	145,000	145,000	0.00
640	DUES & FEES	0	0	35,000	0.00	30,100	30,100	0.00
<b>Total Function 1132</b>	<b>HIGH SCHOOL COCURRICULAR</b>	<b>151,343</b>	<b>140,876</b>	<b>259,100</b>	<b>0.00</b>	<b>254,100</b>	<b>254,100</b>	<b>0.00</b>
Function 7000	UNAPPROPRIATED ENDING FUN							
820	RESERVE FOR NEXT YEAR	0	0	35,000	0.00	30,000	30,000	0.00
<b>Total Function 7000</b>	<b>UNAPPROPRIATED ENDING FUN</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0.00</b>	<b>30,000</b>	<b>30,000</b>	<b>0.00</b>
<b>Total Fund 297</b>	<b>STUDENT BODY ACCOUNTS</b>	<b>165,027</b>	<b>157,749</b>	<b>340,100</b>	<b>0.00</b>	<b>375,100</b>	<b>375,100</b>	<b>0.00</b>

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 299 NUTRITION SERVICES</b>								
1510 INTEREST EARNED	5	62	100	0.00	100	100	100	0.00
1600 FOOD SERVICE	72,285	12,761	10,000	0.00	7,500	7,500	7,500	0.00
1990 MISCELLANEOUS	0	550	100	0.00	0	0	0	0.00
3102 STATE SCHOOL FUND-SCHOOL LUN	2,053	2,039	2,500	0.00	2,500	2,500	2,500	0.00
3299 OTHER RESTRICTEDGRANTS IN AID	16,685	90,503	60,000	0.00	61,000	61,000	61,000	0.00
4500 RESTRICTED REVENUE FROM FED C	653	0	0	0.00	0	0	0	0.00
4505 NSLF - Lunch	104,522	131,633	164,000	0.00	175,137	175,137	175,137	0.00
4506 NSLP - Breakfast	35,257	60,001	60,000	0.00	60,000	60,000	60,000	0.00
4507 NSLP - SNP Snack	0	684	0	0.00	0	0	0	0.00
4519 COMMODITIES INCOME EARNED	18,598	18,332	20,000	0.00	20,000	20,000	20,000	0.00
5400 BEGINNING FUND BALANCE	88,110	(10,844)	0	0.00	0	0	0	0.00
<b>Total Fund 299 NUTRITION SERVICES</b>	<b>338,168</b>	<b>305,721</b>	<b>316,700</b>	<b>0.00</b>	<b>326,237</b>	<b>326,237</b>	<b>326,237</b>	<b>0.00</b>

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	FTE 26-27
<b>Fund 299</b>	<b>NUTRITION SERVICES</b>							
<b>Function 3100</b>	<b>FOOD SERVICES</b>							
112	CLASSIFIED SALARIES	63,889	65,357	64,781	2.13	70,801	70,801	2.25
114	MANAGERIAL/CONFIDENTIAL	48,050	45,128	52,603	1.10	50,549	50,549	1.05
130	ADDITIONAL SALARY	1,920	0	0	0.00	0	0	0.00
139	OPT OUT INS	6,528	7,944	8,738	0.00	8,222	8,222	0.00
211	PERS	30,564	29,762	31,543	0.00	36,080	36,080	0.00
212	PERS - EMP PAID PICK UP	3,390	3,372	3,633	0.00	3,526	3,526	0.00
220	SOCIAL SECURITY	9,135	9,227	9,408	0.00	9,803	9,803	0.00
231	WORKERS COMPENSATON	1,741	2,289	2,259	0.00	2,402	2,402	0.00
232	UNEMPLOYMENT COMPENSATION	13,012	48	49	0.00	51	51	0.00
233	STATE TAX PFMLI	478	483	492	0.00	513	513	0.00
241	HEALTH INSURANCE	0	0	1,869	0.00	972	972	0.00
249	OTHER BENEFITS	2,500	2,500	2,500	0.00	5,275	5,275	0.00
310	PROFESSIONAL/TECHNICAL/IN	198	0	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SER	3,011	778	5,000	0.00	2,500	2,500	0.00
340	TRAVEL	593	495	750	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES & MAT	1,091	2,288	2,500	0.00	2,500	2,500	0.00
411	SUPPLIES/CAFETERIA	11,997	8,106	10,000	0.00	10,000	10,000	0.00
412	FOOD/CAFETERIA	98,390	111,082	96,075	0.00	98,000	98,000	0.00
414	COMMODITIES USED	18,598	18,332	20,000	0.00	19,943	19,943	0.00
416	Consumable/Non Program Foods	0	3,685	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	1,439	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	1,390	0	1,500	0.00	1,600	1,600	0.00
542	REPLACEMENT EQUIPMENT PUR	30,807	0	0	0.00	0	0	0.00
640	DUES & FEES	1,732	2,882	3,000	0.00	3,000	3,000	0.00
<b>Total Function 3100</b>	<b>FOOD SERVICES</b>	<b>349,012</b>	<b>315,195</b>	<b>316,700</b>	<b>3.23</b>	<b>326,237</b>	<b>326,237</b>	<b>3.30</b>
<b>Total Fund 299</b>	<b>NUTRITION SERVICES</b>	<b>349,012</b>	<b>315,195</b>	<b>316,700</b>	<b>3.23</b>	<b>326,237</b>	<b>326,237</b>	<b>3.30</b>

# DEBT SERVICE FUND



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

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 300 DEBT SERVICE FUND</b>								
1111 CURRENT YEAR'S TAXES	679,236	710,289	721,515	0.00	781,800	781,800	781,800	0.00
1112 PRIOR YEAR'S TAXES	10,985	12,978	18,285	0.00	18,825	18,825	18,825	0.00
1190 PENALTIES AND INTEREST ON TAXE	562	0	0	0.00	0	0	0	0.00
1510 INTEREST EARNED	11,458	(6,738)	2,000	0.00	5,000	5,000	5,000	0.00
5400 BEGINNING FUND BALANCE	24,247	24,689	0	0.00	0	0	0	0.00
<b>Total Fund 300 DEBT SERVICE FUND</b>	<b>726,489</b>	<b>741,218</b>	<b>741,800</b>	<b>0.00</b>	<b>805,625</b>	<b>805,625</b>	<b>805,625</b>	<b>0.00</b>

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

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 26-27	FTE 26-27	
<b>Fund 300 DEBT SERVICE FUND</b>									
Function 5110	LONG-TERM DEBT SERVICE								
610	REDEMPTION OF PRINCIPAL	175,000	215,000	204,972	0.00	244,152	244,152	244,152	0.00
620	INTEREST	526,800	533,838	536,828	0.00	561,474	561,474	561,474	0.00
<b>Total Function 5110 LONG-TERM DEBT SERVICE</b>		<b>701,800</b>	<b>748,838</b>	<b>741,800</b>	<b>0.00</b>	<b>805,625</b>	<b>805,625</b>	<b>805,625</b>	<b>0.00</b>

### Requirements Report

Fund	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27	
<hr/>									
Fund 300	DEBT SERVICE FUND								
<hr/>									
Major Function 5000	OTHER USES	701,800	748,838	741,800	0.00	805,625	805,625	805,625	0.00
<hr/>									
Total Fund 300	DEBT SERVICE FUND	701,800	748,838	741,800	0.00	805,625	805,625	805,625	0.00

# BOND



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

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 420</b>	<b>2022 BOND</b>								
1510	INTEREST EARNED	634,150	186,424	150,000	0.00	25,000	25,000	25,000	0.00
1960	RECOVERY PRIOR YEAR EXP	0	24,378	0	0.00	0	0	0	0.00
1961	RECOVERY CURRENT YEAR EXP	116,731	0	0	0.00	0	0	0	0.00
5400	BEGINNING FUND BALANCE	15,456,265	9,924,638	2,236,855	0.00	300,000	300,000	300,000	0.00
<b>Total Fund 420</b>	<b>2022 BOND</b>	<b>16,207,146</b>	<b>10,135,439</b>	<b>2,386,855</b>	<b>0.00</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>0.00</b>

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

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 420 2022 BOND</b>									
Function	2520 FISCAL SERVICES								
	389 OTHER NON-INSTR PROF SERV	0	362	0	0.00	0	0	0	0.00
Function	2544 DISTRICT-WIDE MAINTENANCE								
	130 ADDITIONAL SALARY	3,060	26,604	0	0.00	0	0	0	0.00
	211 PERS	690	5,246	0	0.00	0	0	0	0.00
	220 SOCIAL SECURITY	225	2,022	0	0.00	0	0	0	0.00
	231 WORKERS COMPENSATON	49	448	0	0.00	0	0	0	0.00
	232 UNEMPLOYMENT COMPENSATION	1	11	0	0.00	0	0	0	0.00
	233 STATE TAX PFMLI	12	106	0	0.00	0	0	0	0.00
Function	4120 SITE ACQUISITION & DEVELO								
	310 PROFESSIONAL/TECHNICAL/IN	177,636	0	0	0.00	0	0	0	0.00
	322 REPAIRS & MAINTENANCE SER	0	0	0	0.00	15,000	15,000	15,000	0.00
	530 IMPROVEMENTS OTHER THAN B	0	2,600	0	0.00	0	0	0	0.00
Function	4150 BLDG ACQUISITION/CONSTRUC								
	310 PROFESSIONAL/TECHNICAL/IN	14,083	7,108,101	0	0.00	20,000	20,000	20,000	0.00
	322 REPAIRS & MAINTENANCE SER	532,397	454,793	0	0.00	100,000	100,000	100,000	0.00
	340 TRAVEL	0	84	0	0.00	0	0	0	0.00
	389 OTHER NON-INSTR PROF SERV	0	381,680	0	0.00	0	0	0	0.00
	410 CONSUMABLE SUPPLIES & MAT	99,152	123,622	0	0.00	0	0	0	0.00
	460 NONCONSUMABLE SUPPLIES	0	15,603	0	0.00	0	0	0	0.00
	520 BUILDING ACQUISITION	5,087,912	290,280	1,100,000	0.00	190,000	190,000	190,000	0.00
	540 EQUIPMENT	97,926	2,250	0	0.00	0	0	0	0.00
	650 INSURANCE & JUDGMENTS	133,456	0	0	0.00	0	0	0	0.00
	670 TAXES & LICENSES	135,420	1,935	0	0.00	0	0	0	0.00
Function	4190 OTHER FACILITIES CONSTRUC								
	382 LEGAL SERVICES	488	675	0	0.00	0	0	0	0.00
	460 NONCONSUMABLE SUPPLIES	0	25,148	0	0.00	0	0	0	0.00
Function	7000 UNAPPROPRIATED ENDING FUN								
	820 RESERVE FOR NEXT YEAR	0	0	1,286,855	0.00	0	0	0	0.00
<b>Total Fund</b>	<b>420 2022 BOND</b>	<b>6,282,508</b>	<b>8,441,570</b>	<b>2,386,855</b>	<b>0.00</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>0.00</b>

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
Fund 425	OSCIM GRANT								
	3299 OTHER RESTRICTEDGRANTS IN AID	4,000,000	0	0	0.00	0	0	0	0.00
Total Fund 425	OSCIM GRANT	4,000,000	0	0	0.00	0	0	0	0.00

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27	ADOPTED 2627	FTE 26-27
<hr/>								
<b>Fund 425</b>	<b>OSCIM GRANT</b>							
<hr/>								
Function 4150	BLDG ACQUISITION/CONSTRUC							
520	BUILDING ACQUISITION	4,000,000	0	0	0.00	0	0	0.00
<hr/>								
<b>Total Fund 425</b>	<b>OSCIM GRANT</b>	4,000,000	0	0	0.00	0	0	0.00

## Resources Report

ACTUAL 23-24    ACTUAL 24-25    BUDGET 25-26    FTE 25-26    PROPOSED 26-27    APPROVED 2627    ADOPTED 2627    FTE 26-27

Fund	Description	ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	APPROVED 2627	ADOPTED 2627	FTE 26-27
<b>Fund 430</b>	<b>SEISMIC REHABILITATION GRANT</b>								
	3299 OTHER RESTRICTEDGRANTS IN AID	864,497	1,631,223	0	0.00	0	0	0	0.00
<b>Total Fund 430</b>	<b>SEISMIC REHABILITATION GRANT</b>	<b>864,497</b>	<b>1,631,223</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	BUDGET 25-26	FTE 25-26	PROPOSED APPROVED 26-27 26-27	ADOPTED 2627	ADOPTED 2627	FTE 26-27
<hr/>									
<b>Fund 430</b>	<b>SEISMIC REHABILITATION GRANT</b>	<hr/>							
Function 2544	DISTRICT-WIDE MAINTENANCE								
322	REPAIRS & MAINTENANCE SER	653,809	318	0	0.00	0	0	0	0.00
Function 4120	SITE ACQUISITION & DEVELO								
310	PROFESSIONAL/TECHNICAL/IN	70,723	1,593,085	0	0.00	0	0	0	0.00
Function 4150	BLDG ACQUISITION/CONSTRUC								
389	OTHER NON-INSTR PROF SERV	0	37,757	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	64	0	0.00	0	0	0	0.00
520	BUILDING ACQUISITION	139,964	0	0	0.00	0	0	0	0.00
<hr/>									
<b>Total Fund 430</b>	<b>SEISMIC REHABILITATION GRANT</b>	<b>864,497</b>	<b>1,631,223</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# APPENDIX



**KNAPPA SCHOOL DISTRICT  
BUDGET RESOLUTION**

**ADOPTING THE BUDGET**

**BE IT RESOLVED** that the Board of Directors of the Knappa School District hereby adopts the budget for the fiscal year 2026-2027 in the total of \$12,822,248 now on file at the Administrative Office located at 41535 Old US Hwy 30, Astoria, OR 97103

**MAKING APPROPRIATIONS**

**BE IT RESOLVED** that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026 for the following purposes:

**GENERAL FUND**

Instruction	\$ 4,042,507
Support Services	3,506,747
Transfers	380,000
Contingency	115,000
<b>Total General Fund</b>	<b>\$ 8,044,254</b>

Unappropriated 500,422

**DEBT SERVICE FUND**

Support Services	\$ -
Debt Service	805,625
<b>Total Debt Service Fund</b>	<b>\$ 805,625</b>

**SPECIAL REVENUE FUNDS**

Instruction	\$ 2,102,566
Support Services	452,954
Community Services	329,427
Facilities Acquisition & Const.	123,000
Contingency	0
<b>Total Special Revenue Funds</b>	<b>\$ 3,007,947</b>

Unappropriated \$139,000

**CAPITAL PROJECT FUNDS**

Support Services	\$ 0
Facilities Acquisition & Construction	325,000
<b>Total Capital Project Fund</b>	<b>\$ 325,000</b>

<b>TOTAL APPROPRIATIONS, All Funds</b>	\$ 12,182,826
<b>Total Unappropriated Amounts, All Funds</b>	<u>639,422</u>
<b>TOTAL ADOPTED BUDGET</b>	<b><u>\$ 12,822,248</u></b>

**IMPOSING THE TAX**

**BE IT RESOLVED** that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-2027:

- (1) At the rate of \$4.6062 per \$1000 of assessed value for permanent rate tax
- (2) In the amount of \$805,625 for debt service for general obligation bonds

**CATEGORIZING THE TAX**

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

**Subject to the Education Limitation**

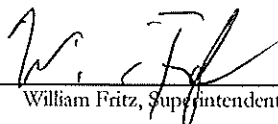
Permanent Rate Tax \$4.6062/ per \$1000

**Excluded from Limitation**

General Obligation Bond Debt Service \$805,625

The above resolution statements were approved and declared adopted on the 17th of June 2026.

  
Brian Montgomery, Board Chair

  
William Fritz, Superintendent

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

**FORM OR-ED-50  
2026-2027**

To assessor of Clatsop County

Check here if this is  
an amended form.

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

The Knappa School District #5 has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Clatsop County. The property tax, fee, charge, or assessment is categorized as stated by this form.

41535 Old Hwy 30 Astoria OR 97103 6/26/2026  
Mailing address of district City State ZIP code Date submitted

William Fritz Superintendent 503 458 5593 fritz@knappak12.org  
Contact person Title Daytime telephone number Contact person e-mail address

**CERTIFICATION**— You **must** check one box if you are subject to Local Budget Law.

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate <b>—or—</b> Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.6062		
2. Local option operating tax .....2			Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			805,625
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			805,625

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.6062
6. Election date when your new district received voter approval for your permanent rate limit .....6	n/a
7. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	n/a

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

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

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

NOTICE OF BUDGET HEARING

A public meeting of the Knappa School District will be held on June 17, 2026 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, 2026 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: Dr. William Fritz 503-458-5993 Email:fritzw@knappak12.org

**FINANCIAL SUMMARY - RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Next Year 2026-27
Beginning Fund Balance	\$8,570,100	\$3,586,955	\$1,526,000
Current Year Property Taxes, other than Local Option Taxes	2,257,000	\$2,398,800	\$2,507,745
Other Revenue from Local Sources	714,005	933,090	647,401
Revenue from Intermediate Sources	733,000	775,000	725,000
Revenue from State Sources	11,099,172	6,062,999	6,320,026
Revenue from Federal Sources	601,963	619,695	713,076
Interfund Transfers	267,000	260,000	380,000
All Other Budget Resources	0	3,000	3,000
<b>Total Resources</b>	<b>\$24,242,240</b>	<b>\$14,639,539</b>	<b>\$12,822,248</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Salaries	<b>\$4,804,626</b>	\$4,932,731	\$5,089,957
Other Associated Payroll Costs	<b>2,322,012</b>	2,510,789	2,644,698
Purchased Services	<b>1,499,508</b>	1,238,542	1,321,277
Supplies & Materials	<b>1,127,131</b>	1,051,630	1,047,894
Capital Outlay	<b>12,466,000</b>	1,520,000	418,500
Other Objects (except debt service & interfund transfers)	<b>237,150</b>	355,650	359,875
Debt Service*	<b>742,000</b>	741,800	805,625
Interfund Transfers*	<b>267,000</b>	260,000	380,000
Operating Contingency	<b>316,813</b>	90,000	115,000
Unappropriated Ending Fund Balance & Reserves	<b>460,000</b>	1,938,397	639,422
<b>Total Requirements</b>	<b>\$24,242,240</b>	<b>\$14,639,539</b>	<b>\$12,822,248</b>

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

1000 Instruction	<b>\$6,013,148</b>	\$6,097,408	\$6,145,073
FTE	50.19	54.4332	49.45
2000 Support Services	<b>3,787,774</b>	3,975,233	3,959,701
FTE	24.91	24.275	24.085
3000 Enterprise & Community Service	<b>305,505</b>	316,700	329,427
FTE	3.16	3.225	3.305
4000 Facility Acquisition & Construction	<b>12,350,000</b>	1,220,000	448,000
FTE			
5000 Other Uses			
5100 Debt Service*	<b>742,000</b>	741,800	805,625
5200 Interfund Transfers*	<b>267,000</b>	260,000	380,000
6000 Contingency	<b>316,813</b>	90,000	115,000
7000 Unappropriated Ending Fund Balance	<b>460,000</b>	1,938,397	639,422
<b>Total Requirements</b>	<b>\$24,242,240</b>	<b>\$14,639,539</b>	<b>\$12,822,248</b>
<b>Total FTE</b>	<b>78.26</b>	<b>81.9332</b>	<b>76.84</b>

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

**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 _____ per \$1,000)	4.6062	4.6062	4.6062
Levy For General Obligation Bonds	742,000	\$741,800	\$805,625

**STATEMENT OF INDEBTEDNESS**

<b>LONG TERM DEBT</b>	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$13,386,093	\$0
<b>Total</b>	<b>\$13,386,093</b>	<b>1760</b>

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

AB1712 NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE KNAPPA SCHOOL DISTRICT 4 CLATSOP COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2026

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:

4/11/26

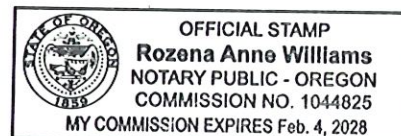
Subscribed and sworn to before me on this 11th day of April, A.D. 2026

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

AdId: 514837

PO:

Tagline: NOTICE OF BUDGET COMMITTEE MEETING



**AB1712  
NOTICE OF BUDGET  
COMMITTEE MEETING**

A public meeting of the Budget Committee of the Knappa School District 4, Clatsop County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at the Knappa High School Library, 41535 Old Highway 30, Astoria, OR. The meeting will take place on May 6, 2026 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.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 30, 2026 at the District Office between the hours of 8:30 AM and 3:00 PM.

A copy of this notice can be found at <https://www.knappa.k12.or.us/>.

**Published April 11, 2026**

**STATE SCHOOL FUND GRANT**

**2026-2027**

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

**Clatsop County, Knappa SD 4 - 2262**

**2026-2027 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$1,659,330.00
Common School Fund	=	\$60,183.05
County School Fund	=	\$500,000.00
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>\$2,324,513.05</b>

**2026-2027 Experience Adjustment**

District Average Teacher Experience	=	11.68
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	<b>-0.89</b>

**2026-2027 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	=	\$625,000.00
Transportation per ADMr Rank		74%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$437,500.00

**2026-2027 Extended ADMw**

**2026-2027 ADMw** 588.28

**2025-2026 ADMw** 576.40

**Extended ADMw** 588.28

**2026-2027 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -0.89 by \$25 then add \$4500 to the result = \$4,477.75  
 Then multiply \$4,477.75 by the Extended ADMw 588.2825 and then by the funding ratio 2.5922539943 = \$6,828,468.72

**2026-2027 Total Formula Revenue**

Add the General Purpose Grant \$6,828,468.72 to the Transportation Grant \$437,500.00 = \$7,265,968.72

**2026-2027 State School Fund Grant**

Subtract the Local Revenue \$2,324,513.05 from the Total Formula Revenue \$7,265,968.72 = \$4,941,455.67

**2026-2027 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$11,607

Total Formula Revenue per Extended ADMw = \$12,351

Charter Schools Rate( ORS 338.155 ) = \$11,607

**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

**2026-2027 Extended ADMw**

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

	<b>2026-2027</b>		<b>2025-2026</b>	
ADMr:	411.00 X 1.00	411.00	400.65 X 1.00	400.65
Students in EL programs:	3.00 X 0.50	1.50	2.99 X 0.50	1.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
106 IEP Students capped at 11% of District ADMr:	45.21 X 1.00	45.21	44.07 X 1.00	44.07
Students on IEP Above 11% of ADMr:	32.40 X 1.00	32.40	32.40 X 1.00	32.40
Students in Poverty:	61.21 X 0.25	15.30	59.67 X 0.25	14.92
Students in Foster Care and Neglected/Delinquent:	4.00 X 0.25	1.00	4.00 X 0.25	1.00
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	81.87 X 1.00	81.87	81.87 X 1.00	81.87
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	<b>2026-2027 ADMw</b>	<b>588.28</b>	<b>2025-2026 ADMw</b>	<b>576.40</b>
	<b>Knappa SD 4 Extended ADMw</b>		<b>588.28</b>	

**Knappa SD 4 Extended ADMw 588.28**

## 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.