



Knappa School District

Adopted Budget 2025~2026

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



KNAPPA SCHOOL DISTRICT #4

ASTORIA, OR

Adopted BUDGET 2025-2026

**Dr. William Fritz
Superintendent**

KNAPPA SCHOOL DISTRICT #4

2025-2026 ADOPTED BUDGET

TABLE OF CONTENTS

Introduction	Page
• Budget Committee	1
• Budget Calendar	2
• Superintendent's Budget Message	4
• Budget At Glance	6
• All Funds Summary	12
Financial Section	
• General Fund	14
• Special Revenue Funds	82
• Debt Service Funds	96
• Capital Projects Funds	100
Appendix	
• Affidavit of Publication	105
• SSF Grant	107
• Budget Terminology	109

KNAPPA SCHOOL DISTRICT #4

2025-2026 ADOPTED BUDGET

Budget Committee

Board Members

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

Term Expires

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

Budget Committee Members

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

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

Budget Officer

- Jennifer Morgan

SUPERINTENDENT'S BUDGET MESSAGE

May 14, 2025

Dear Knappa School Board Members and Budget Committee Members:

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

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

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

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

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

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

Respectfully submitted,

William T. Fritz, Ph.D.
Superintendent

Jennifer Morgan
Chief Financial Officer

BUDGET OVERVIEW

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

BUDGET FORMAT

The budget document is organized into three sections:

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

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

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

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

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

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

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

THE BUDGET PROCESS

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

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

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

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

HOW THE BUDGET IS ADOPTED

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

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

SUPPLEMENTAL BUDGETS

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

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

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

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

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

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

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

General Fund by Object

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

Requirements Report

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

GENERAL FUND



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

Resources Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100 GENERAL FUND								
1111 CURRENT YEAR'S TAXES	1,451,115	1,511,627	1,520,000	0.00	1,604,000	1,604,000	1,604,000	0.00
1112 PRIOR YEAR'S TAXES	29,753	32,628	25,000	0.00	50,000	50,000	50,000	0.00
1114 PAYMENTS IN LIEU OF PROPERTY T	6,881	7,029	4,000	0.00	5,000	5,000	5,000	0.00
1190 PENALTIES AND INTEREST ON TAXE	703	(810)	0	0.00	0	0	0	0.00
1311 TUITION	0	375	0	0.00	0	0	0	0.00
1312 TUITION FROM OTHER DISTR IN STA	0	0	0	0.00	180,000	180,000	180,000	0.00
1510 INTEREST EARNED	83,584	104,847	50,000	0.00	90,000	90,000	90,000	0.00
1920 PRIVATE CONTRIBUTIONS	2,461	50	0	0.00	100	100	100	0.00
1960 RECOVERY PRIOR YEAR EXP	9,467	12,004	0	0.00	5,000	5,000	5,000	0.00
1961 RECOVERY CURRENT YEAR EXP	135,492	7,107	0	0.00	0	0	0	0.00
1980 INDIRECT GRANT CHARGES	2,212	70	0	0.00	0	0	0	0.00
1990 MISCELLANEOUS	9,566	9,565	20,000	0.00	15,000	15,000	15,000	0.00
1000 LOCAL REVENUE	1,731,233	1,684,493	1,619,000	0.00	1,949,100	1,949,100	1,949,100	0.00
2101 COUNTY SCHOOL FUNDS	508,644	564,720	350,000	0.00	550,000	550,000	550,000	0.00
2102 GENERAL EDUCATION SERVICE DIS	0	430,000	233,000	0.00	125,000	125,000	125,000	0.00
2000 INTERMEDIATE REVENUE	508,644	994,720	583,000	0.00	675,000	675,000	675,000	0.00
3101 STATE SCHOOL FUND	4,596,173	4,487,563	4,542,290	0.00	4,805,292	4,805,292	4,805,292	0.00
3103 COMMON SCHOOL FUND	61,480	58,772	60,142	0.00	60,000	60,000	60,000	0.00
3104 STATE MANAGED COUNTY TIMBER	31,569	187,161	75,000	0.00	100,000	100,000	100,000	0.00
3199 OTHER UNRESTRICTED GRANTS	29,777	24,603	20,000	0.00	25,000	25,000	25,000	0.00
3299 OTHER RESTRICTEDGRANTS IN AID	0	14,826	58,848	0.00	100,000	100,000	100,000	0.00
3000 STATE REVENUE	4,718,998	4,772,924	4,756,280	0.00	5,090,292	5,090,292	5,090,292	0.00
5300 Sale of or Compensation for Loss of Fix	2,216	3,525	0	0.00	3,000	3,000	3,000	0.00
5400 BEGINNING FUND BALANCE	994,996	694,587	700,000	0.00	400,000	400,000	400,000	0.00
5000 OTHER SOURCES	997,212	698,111	700,000	0.00	403,000	403,000	403,000	0.00
Total Fund 100 GENERAL FUND	7,956,088	8,150,248	7,658,280	0.00	8,117,392	8,117,392	8,117,392	

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100

FUNCTION: 1111

PROGRAM: Elementary, K-5

1. Program Description:

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

2. Personnel Data:

9.28 Licensed FTE
2.44 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Supplemental services are provided through Title I-A

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

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

Requirements Report

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

Function 1111 ELEMENTARY EDUCATION K-5

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

Total Function	1111 ELEMENTARY EDUCATION K-5	1,621,941	1,229,989	1,329,892	12.34	1,307,131	1,307,131	1,307,131	11.72
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KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100

FUNCTION: 1121

PROGRAM: Middle School Programs

1. Program Description:

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

2. Personnel Data:

5.26 Licensed FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Supplemental services are provided through Title I-A

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 1131
PROGRAM: High School Programs

1. Program Description:

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

2. Personnel Data:

8.24 Licensed FTE
 .06 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

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

Requirements Report

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

Function 1131 HIGH SCHOOL PROGRAMS

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

Total Function 1131 HIGH SCHOOL PROGRAMS	964,887	969,913	969,346	8.72	1,004,948	1,004,948	1,004,948	8.30
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KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100

FUNCTION: 1132

PROGRAM: High School Extracurricular

1. Program Description:

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

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

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

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100	GENERAL FUND								
Function 1132	HIGH SCHOOL COCURRICULAR								
130	ADDITIONAL SALARY	30	0	0	0.00	0	0	0	0.00
211	PERS	7	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	2	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	0	0	0.00	0	0	0	0.00
Total Function 1132	HIGH SCHOOL COCURRICULAR	40	0	0	0.00	0	0	0	0.00

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100

FUNCTION: 1220

PROGRAM: Restrictive Programs

1. Program Description:

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

2. Personnel Data:

2.00 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

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

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 1225
PROGRAM: Out of District Programs

1. Program Description:

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

2. Personnel Data:

1.00 Licensed FTE
 2.48 Classified FTE

3. Funding Source:

State school fund
 Revenue from other participating Districts

4. Budgetary Notes:

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

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100

FUNCTION: 1250

PROGRAM: Less Restrictive Programs for Students with Disabilities

1. Program Description:

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

2. Personnel Data:

2.75 Licensed FTE
6.16 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

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

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

Requirements Report

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

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

ADOPTED 2025-2026

FUND: 100
FUNCTION: 1272
PROGRAM: Title I-A

1. Program Description:

Services authorized under Title I-A of the ESEA

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical Information Only.

Services are provided by Title I-A grant

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

Requirements Report

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

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

ADOPTED 2025-2026

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

4. Budgetary Notes:

Clatsop Works Program

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

Requirements Report

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

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

ADOPTED 2025-2026

FUND: 100
FUNCTION: 1291
PROGRAM: English Language Learner (ELL) Programs

1. Program Description:

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

2. Personnel Data:

.50 Licensed FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Supplemental services are provided through Title III

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2122
PROGRAM: Counseling Services

1. Program Description:

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

2. Personnel Data:

.70 Licensed FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2134
PROGRAM: Nurse Services

1. Program Description:

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

2. Personnel Data:

.44 Classified FTE

3. Funding Source:

4. Budgetary Notes:

Additional funding provided in SIA grant

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

Requirements Report

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

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

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2152
PROGRAM: Speech Pathology Services

1. Program Description:

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

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

2. Personnel Data:

1.00 Licensed FTE

3. Funding Source:

4. Budgetary Notes:

Services provided to students on IEPs count towards Maintenance of Effort

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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Fund 100	GENERAL FUND								
<hr/>									
Function 2152	SPEECH								
111	LICENSED SALARIES	75,447	80,948	83,613	1.00	86,942	86,942	86,942	1.00
130	ADDITIONAL SALARY	0	1,684	0	0.00	0	0	0	0.00
211	PERS	17,696	20,762	20,928	0.00	23,057	23,057	23,057	0.00
220	SOCIAL SECURITY	5,550	6,191	6,226	0.00	6,479	6,479	6,479	0.00
231	WORKERS COMPENSATON	255	271	271	0.00	259	259	259	0.00
232	UNEMPLOYMENT COMPENSATION	29	32	33	0.00	34	34	34	0.00
233	STATE TAX PFMLI	169	324	326	0.00	339	339	339	0.00
240	VEBA CONTRIBUTION	2,460	2,750	2,795	0.00	0	0	0	0.00
241	HEALTH INSURANCE	14,247	14,743	14,768	0.00	18,732	18,732	18,732	0.00
322	REPAIRS & MAINTENANCE SER	0	135	0	0.00	0	0	0	0.00
340	TRAVEL	0	135	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	833	197	500	0.00	500	500	500	0.00
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Total Function 2152	SPEECH	116,886	128,171	129,479	1.00	136,341	136,341	136,341	1.00

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

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	107,000
400 Supplies & Materials	0
600 Other	0
TOTAL	107,000

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100 GENERAL FUND									
Function 2160	OTHER STUDENT TREATMENT								
389	OTHER NON-INSTR PROF SERV	0	0	0	0.00	107,000	107,000	107,000	0.00
Total Function 2160 OTHER STUDENT TREATMENT		0	0	0	0.00	107,000	107,000	107,000	0.00

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2190
PROGRAM: Service Direction, Student Support Services

1. Program Description:

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

2. Personnel Data:

.25 Classified FTE
.50 Administrator FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

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

Function 2190 SERVICE DIRECTION/STUDENT

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

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

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

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:

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

Requirements Report

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

Function 2222 LIBRARY/MEDIA CENTER

112	CLASSIFIED SALARIES	19,831	18,947	20,409	0.62	29,837	29,837	29,837	0.88
130	ADDITIONAL SALARY	0	376	0	0.00	0	0	0	0.00
211	PERS	1,380	4,837	5,108	0.00	7,913	7,913	7,913	0.00
220	SOCIAL SECURITY	1,517	1,478	1,561	0.00	2,283	2,283	2,283	0.00
231	WORKERS COMPENSATON	72	71	71	0.00	96	96	96	0.00
232	UNEMPLOYMENT COMPENSATION	8	8	8	0.00	12	12	12	0.00
233	STATE TAX PFMLI	49	77	82	0.00	119	119	119	0.00
249	OTHER BENEFITS	2,100	1,813	1,981	0.00	2,500	2,500	2,500	0.00
389	OTHER NON-INSTR PROF SERV	0	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,340	1,092	1,500	0.00	1,000	1,000	1,000	0.00
430	LIBRARY BOOKS	0	139	0	0.00	0	0	0	0.00
431	REFERENCE BOOKS/LIBRARY	0	22	0	0.00	0	0	0	0.00
440	PERIODICALS	770	0	0	0.00	0	0	0	0.00

Total Function 2222	LIBRARY/MEDIA CENTER	27,067	28,861	30,721	0.62	43,759	43,759	43,759	0.88
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KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2240
PROGRAM: Instructional Staff Development

1. Program Description:

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

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Supplemental activities are provided by Title II-A

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

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

1. Program Description:

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

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

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

1. Program Description:

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

2. Personnel Data:

.25 Classified FTE
1.00 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100 GENERAL FUND									
Function	2321 OFFICE OF SUPERINTENDENT								
112	CLASSIFIED SALARIES	0	0	0	0.00	14,136	14,136	14,136	0.25
113	MANAGERIAL LIC/ADMIN	135,048	138,615	130,563	1.00	145,148	145,148	145,148	1.00
114	MANAGERIAL/CONFIDENTIAL	13,417	15,027	15,434	0.25	0	0	0	0.00
139	OPT OUT INS	1,851	1,920	1,986	0.00	0	0	0	0.00
211	PERS	35,655	38,283	37,040	0.00	42,242	42,242	42,242	0.00
212	PERS - EMP PAID PICK UP	9,019	9,177	8,879	0.00	8,709	8,709	8,709	0.00
220	SOCIAL SECURITY	11,291	11,721	11,152	0.00	12,015	12,015	12,015	0.00
231	WORKERS COMPENSATON	503	502	477	0.00	472	472	472	0.00
232	UNEMPLOYMENT COMPENSATION	59	61	58	0.00	63	63	63	0.00
233	STATE TAX PFMLI	300	613	583	0.00	628	628	628	0.00
240	VEBA CONTRIBUTION	1,225	(2,779)	(3,574)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	15,364	20,147	21,079	0.00	22,940	22,940	22,940	0.00
249	OTHER BENEFITS	4,200	4,200	4,800	0.00	5,525	5,525	5,525	0.00
310	PROFESSIONAL/TECHNICAL/IN	427	3,240	0	0.00	0	0	0	0.00
340	TRAVEL	1,327	1,172	2,000	0.00	2,000	2,000	2,000	0.00
354	ADVERTISING	390	875	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,598	1,011	1,500	0.00	1,500	1,500	1,500	0.00
470	COMPUTER SOFTWARE	549	588	600	0.00	500	500	500	0.00
640	DUES & FEES	2,262	2,553	3,000	0.00	3,500	3,500	3,500	0.00
Total Function	2321 OFFICE OF SUPERINTENDENT	234,487	246,927	235,577	1.25	259,377	259,377	259,377	1.25

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2410
PROGRAM: Office of the Principal Services

1. Program Description:

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

2. Personnel Data:

2.63 Classified FTE
 2.00 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

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

Function 2410 OFFICE OF PRINCIPAL SERVI

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

Total Function 2410 OFFICE OF PRINCIPAL SERVI	511,212	523,996	514,758	4.55	526,324	526,324	526,324	4.63
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KNAPPA SCHOOL DISTRICT #4 **PROGRAM BUDGET INFORMATION**

ADOPTED 2025-2026

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:

1.38 Classified FTE
.90 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100 GENERAL FUND									
Function 2520 FISCAL SERVICES									
112 CLASSIFIED SALARIES		0	0	0	0.00	81,019	81,019	81,019	1.38
113 MANAGERIAL LIC/ADMIN		73,712	77,029	79,495	0.90	83,402	83,402	83,402	0.90
114 MANAGERIAL/CONFIDENTIAL		47,302	70,945	70,868	1.15	0	0	0	0.00
139 OPT OUT INS		6,479	11,072	16,285	0.00	3,972	3,972	3,972	0.00
211 PERS		28,746	45,737	41,712	0.00	44,127	44,127	44,127	0.00
212 PERS - EMP PAID PICK UP		7,330	9,543	9,999	0.00	4,884	4,884	4,884	0.00
220 SOCIAL SECURITY		9,599	12,018	12,608	0.00	12,729	12,729	12,729	0.00
231 WORKERS COMPENSATON		439	(14)	548	0.00	511	511	511	0.00
232 UNEMPLOYMENT COMPENSATION		50	63	66	0.00	66	66	66	0.00
233 STATE TAX PFMLI		267	759	659	0.00	666	666	666	0.00
240 VEBA CONTRIBUTION		(2,539)	(1,373)	0	0.00	0	0	0	0.00
241 HEALTH INSURANCE		18,125	8,271	0	0.00	29,390	29,390	29,390	0.00
244 FINGERPRINTING		1,518	871	1,500	0.00	0	0	0	0.00
249 OTHER BENEFITS		0	0	0	0.00	2,025	2,025	2,025	0.00
310 PROFESSIONAL/TECHNICAL/IN		0	1,560	0	0.00	0	0	0	0.00
322 REPAIRS & MAINTENANCE SER		685	597	1,000	0.00	800	800	800	0.00
324 RENTALS		2,044	2,271	2,000	0.00	2,000	2,000	2,000	0.00
340 TRAVEL		4,271	4,269	5,000	0.00	7,500	7,500	7,500	0.00
353 POSTAGE		621	483	800	0.00	800	800	800	0.00
354 ADVERTISING		567	0	0	0.00	0	0	0	0.00
355 PRINTING & BINDING		0	129	200	0.00	200	200	200	0.00
410 CONSUMABLE SUPPLIES & MAT		1,722	1,821	2,000	0.00	2,000	2,000	2,000	0.00
470 COMPUTER SOFTWARE		1,458	5,120	1,500	0.00	1,000	1,000	1,000	0.00
640 DUES & FEES		6,426	12,768	10,000	0.00	15,000	15,000	15,000	0.00
Total Function 2520 FISCAL SERVICES		208,822	263,937	256,240	2.05	292,092	292,092	292,092	2.27

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

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

1. Program Description:

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

2. Personnel Data:

2.31 Classified FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100	GENERAL FUND								
Function 2542	CARE & UPKEEP OF BUILDING								
112	CLASSIFIED SALARIES	125,123	135,847	107,221	2.31	113,947	113,947	113,947	2.31
124	TEMP CLASSIFIED SALAY	11,831	12,100	15,000	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	173	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	2,204	2,304	2,383	0.00	2,383	2,383	2,383	0.00
211	PERS	33,623	36,361	29,326	0.00	33,052	33,052	33,052	0.00
220	SOCIAL SECURITY	10,082	11,047	8,096	0.00	8,583	8,583	8,583	0.00
231	WORKERS COMPENSATON	3,071	3,069	2,383	0.00	2,433	2,433	2,433	0.00
232	UNEMPLOYMENT COMPENSATION	53	5,206	42	0.00	45	45	45	0.00
233	STATE TAX PFMLI	229	578	423	0.00	449	449	449	0.00
240	VEBA CONTRIBUTION	4,473	4,569	2,795	0.00	0	0	0	0.00
241	HEALTH INSURANCE	29,880	28,417	14,788	0.00	18,732	18,732	18,732	0.00
322	REPAIRS & MAINTENANCE SER	487	902	2,000	0.00	2,000	2,000	2,000	0.00
325	ELECTRICITY	57,848	70,558	65,000	0.00	80,000	80,000	80,000	0.00
326	FUEL	70,461	57,467	59,000	0.00	70,000	70,000	70,000	0.00
327	WATER & SEWAGE	3,162	3,628	4,000	0.00	6,000	6,000	6,000	0.00
328	GARBAGE	9,492	9,183	10,000	0.00	12,000	12,000	12,000	0.00
351	TELEPHONE	17,734	17,429	16,500	0.00	17,000	17,000	17,000	0.00
410	CONSUMABLE SUPPLIES & MAT	21,954	23,647	25,000	0.00	28,000	28,000	28,000	0.00
Total Function 2542	CARE & UPKEEP OF BUILDING	401,879	422,312	363,958	2.31	394,624	394,624	394,624	2.31

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

ADOPTED 2025-2026

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

1. Program Description:

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

2. Personnel Data:

.69 Classified FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100 GENERAL FUND									
Function	2543 CARE & UPKEEP OF GROUNDS								
112	CLASSIFIED SALARIES	45,174	37,763	38,642	0.69	40,190	40,190	40,190	0.69
130	ADDITIONAL SALARY	154	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	5,142	5,376	5,561	0.00	5,561	5,561	5,561	0.00
211	PERS	13,115	11,564	12,319	0.00	13,588	13,588	13,588	0.00
220	SOCIAL SECURITY	3,855	3,298	3,381	0.00	3,500	3,500	3,500	0.00
231	WORKERS COMPENSATON	1,129	935	957	0.00	953	953	953	0.00
232	UNEMPLOYMENT COMPENSATION	20	17	18	0.00	18	18	18	0.00
233	STATE TAX PFMLI	124	172	177	0.00	183	183	183	0.00
322	REPAIRS & MAINTENANCE SER	3,280	413	5,000	0.00	3,000	3,000	3,000	0.00
410	CONSUMABLE SUPPLIES & MAT	12,164	8,239	10,000	0.00	10,000	10,000	10,000	0.00
460	NONCONSUMABLE SUPPLIES	0	1,994	0	0.00	0	0	0	0.00
Total Function 2543 CARE & UPKEEP OF GROUNDS		84,156	69,772	76,055	0.69	76,993	76,993	76,993	0.69

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

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2544
PROGRAM: Maintenance Services

1. Program Description:

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

2. Personnel Data:

1.25 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100	GENERAL FUND								
Function 2544	DISTRICT-WIDE MAINTENANCE								
114	MANAGERIAL/CONFIDENTIAL	57,781	88,401	54,577	1.00	76,079	76,079	76,079	1.25
122	SUBSTITUTE CLASSIFIED	4,730	9,632	5,000	0.00	0	0	0	0.00
139	OPT OUT INS	7,404	7,680	0	0.00	0	0	0	0.00
211	PERS	16,731	23,557	15,054	0.00	15,695	15,695	15,695	0.00
212	PERS - EMP PAID PICK UP	3,911	5,003	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	5,349	8,076	4,513	0.00	5,765	5,765	5,765	0.00
231	WORKERS COMPENSATON	1,576	2,288	1,293	0.00	1,586	1,586	1,586	0.00
232	UNEMPLOYMENT COMPENSATION	28	42	24	0.00	30	30	30	0.00
233	STATE TAX PFMLI	146	422	236	0.00	301	301	301	0.00
240	VEBA CONTRIBUTION	0	(884)	(3,535)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	5,270	21,079	0.00	23,093	23,093	23,093	0.00
310	PROFESSIONAL/TECHNICAL/IN	1,485	0	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	26,254	50,867	30,000	0.00	40,000	40,000	40,000	0.00
327	WATER & SEWAGE	320	132	500	0.00	500	500	500	0.00
328	GARBAGE	2,550	0	0	0.00	0	0	0	0.00
340	TRAVEL	1,354	644	800	0.00	800	800	800	0.00
410	CONSUMABLE SUPPLIES & MAT	21,020	30,770	30,000	0.00	30,000	30,000	30,000	0.00
460	NONCONSUMABLE SUPPLIES	7,990	0	0	0.00	0	0	0	0.00
640	DUES & FEES	2,005	1,843	2,500	0.00	2,500	2,500	2,500	0.00
Total Function 2544	DISTRICT-WIDE MAINTENANCE	160,635	233,744	162,040	1.00	196,349	196,349	196,349	1.25

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

ADOPTED 2025-2026

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

1. Program Description:

Activities pertaining to directing and managing student transportation services.

2. Personnel Data:

3. Funding Source:

State School Fund

4. Budgetary Notes:

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

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

Requirements Report

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

Function	2551	SERVICE AREA DIRECTION							
113	MANAGERIAL LIC/ADMIN	8,190	8,559	8,833	0.10	0	0	0	0.00
139	OPT OUT INS	0	2,240	794	0.00	0	0	0	0.00
211	PERS	1,943	2,703	2,410	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	491	648	578	0.00	0	0	0	0.00
220	SOCIAL SECURITY	609	806	721	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	28	35	31	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	3	4	4	0.00	0	0	0	0.00
233	STATE TAX PFMLI	16	42	38	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	(282)	(153)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	2,010	866	0	0.00	0	0	0	0.00
321	CLEANING SERVICES	743	109	500	0.00	500	500	500	0.00
324	RENTALS	0	160	0	0.00	200	200	200	0.00
325	ELECTRICITY	2,797	2,421	3,000	0.00	3,000	3,000	3,000	0.00
326	FUEL	1,861	1,576	2,000	0.00	3,500	3,500	3,500	0.00
327	WATER & SEWAGE	857	1,184	1,500	0.00	1,500	1,500	1,500	0.00
328	GARBAGE	883	927	1,000	0.00	1,000	1,000	1,000	0.00
351	TELEPHONE	691	503	750	0.00	750	750	750	0.00
410	CONSUMABLE SUPPLIES & MAT	361	247	300	0.00	1,000	1,000	1,000	0.00
Total Function	2551 SERVICE AREA DIRECTION	21,200	22,876	22,458	0.10	11,450	11,450	11,450	0.00

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

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2552
PROGRAM: Vehicle Operation Services

1. Program Description:

Activities concerned with operating vehicles for student transportation.

2. Personnel Data:

5.50 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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Fund 100 GENERAL FUND									
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Function	2552 VEHICLE OPERATION SERVICE								
111	LICENSED SALARIES	78	0	0	0.00	0	0	0	0.00
112	CLASSIFIED SALARIES	246,534	240,637	241,199	5.69	236,096	236,096	236,096	5.50
130	ADDITIONAL SALARY	61,312	50,909	62,000	0.00	3,543	3,543	3,543	0.00
139	OPT OUT INS	2,121	2,176	0	0.00	0	0	0	0.00
211	PERS	65,731	69,804	71,023	0.00	49,859	49,859	49,859	0.00
212	PERS - EMP PAID PICK UP	3,284	3,585	3,485	0.00	3,598	3,598	3,598	0.00
220	SOCIAL SECURITY	22,940	22,112	26,915	0.00	17,796	17,796	17,796	0.00
231	WORKERS COMPENSATON	8,601	8,795	9,812	0.00	6,681	6,681	6,681	0.00
232	UNEMPLOYMENT COMPENSATION	121	116	100	0.00	93	93	93	0.00
233	STATE TAX PFMLI	694	1,156	1,094	0.00	930	930	930	0.00
240	VEBA CONTRIBUTION	20,910	14,081	16,153	0.00	0	0	0	0.00
241	HEALTH INSURANCE	14,077	16,491	4,396	0.00	35,594	35,594	35,594	0.00
243	PHYSICALS & DRUG TESTING	2,320	2,130	2,500	0.00	0	0	0	0.00
246	TRAVEL	150	335	500	0.00	0	0	0	0.00
249	OTHER BENEFITS	1,838	0	0	0.00	2,250	2,250	2,250	0.00
310	PROFESSIONAL/TECHNICAL/IN	4,713	657	1,500	0.00	1,500	1,500	1,500	0.00
321	CLEANING SERVICES	0	794	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	7,073	47,283	30,000	0.00	15,000	15,000	15,000	0.00
324	RENTALS	2,227	0	0	0.00	0	0	0	0.00
354	ADVERTISING	133	0	0	0.00	0	0	0	0.00
355	PRINTING & BINDING	0	106	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	105,053	65,789	75,000	0.00	75,000	75,000	75,000	0.00
640	DUES & FEES	0	19	0	0.00	0	0	0	0.00
650	INSURANCE & JUDGMENTS	22,019	21,858	24,000	0.00	31,000	31,000	31,000	0.00
670	TAXES & LICENSES	1,750	315	500	0.00	500	500	500	0.00
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Total Function	2552 VEHICLE OPERATION SERVICE	593,680	569,148	570,178	5.69	479,439	479,439	479,439	5.50

KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 2660
PROGRAM: Technology Services

1. Program Description:

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

2. Personnel Data:

.74 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4

PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100

FUNCTION: 5200-5208

PROGRAM: Transfers of Funds

1. Program Description:

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

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Transfer to Extracurricular activities
Other transfers are Historical Information Only.

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

Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	100	GENERAL FUND								
Function	5200	EXTRA CURRICULAR FUND TRANSFER								
	715	TRANSFER TO EXTRA CURRICU	212,000	197,000	257,000	0.00	260,000	260,000	260,000	
Total Function	5200	EXTRA CURRICULAR FUND TRANSFER	212,000	197,000	257,000	0.00	260,000	260,000	260,0000	

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526	
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Fund 100 GENERAL FUND										
<hr/>										
Function	5201	EQUIPMENT RESERVE FUND TRANSFER								
	712	TRANSFER TO MAINTENANCE RESERVE	75,000	125,000	0	0.00	0	0	0	0.00
	717	TRANSFER TO BUS REPLACEME	150,000	150,000	0	0.00	0	0	0	0.00
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Total Function	5201	EQUIPMENT RESERVE FUND TRANSFER	225,000	275,000	0	0.00	0	0	0	0.00

Requirements Report

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

Requirements Report

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

KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

FUND: 100
FUNCTION: 6110
PROGRAM: Operating Contingency

1. Program Description:

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

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

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100 GENERAL FUND									
Function 6110	OPERATING CONTINGENCY								
810	PLANNED RESERVES	0	0	39,163	0.00	40,000	40,000	40,000	0.00
Total Function 6110 OPERATING CONTINGENCY		0	0	39,163	0.00	40,000	40,000	40,000	0.00

KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

ADOPTED 2025-2026

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

1. Program Description:

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

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

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

Resources Report

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

Fund 102 TECHNOLOGY RESERVE

5400 BEGINNING FUND BALANCE	0	0	60,000	0.00	25,000	25,000	25,000	0	0.00
5000 OTHER SOURCES	0	0	60,000	0.00	25,000	25,000	25,000	0	0.00
Total Fund 102 TECHNOLOGY RESERVE	0	0	60,000	0.00	25,000	25,000	25,000	0	0.00

Resources Report

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

Fund 104 TEXTBOOK RESERVE									
5200 INTERFUND TRANSFERS	0	0	10,000	0.00	0	0	0	0	0.00
5400 BEGINNING FUND BALANCE	0	0	95,000	0.00	45,000	45,000	45,000	0	0.00
5000 OTHER SOURCES	0	0	105,000	0.00	45,000	45,000	45,000	0	0.00
Total Fund 104 TEXTBOOK RESERVE	0	0	105,000	0.00	45,000	45,000	45,000	0	0.00

Resources Report

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

Fund 106 MAINTENANCE RESERVE									
5400 BEGINNING FUND BALANCE	0	0	150,000	0.00	150,000	150,000	150,000	0	0.00
5000 OTHER SOURCES	0	0	150,000	0.00	150,000	150,000	150,000	0	0.00
Total Fund 106 MAINTENANCE RESERVE	0	0	150,000	0.00	150,000	150,000	150,000	0	0.00

Resources Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Grand Totals:	7,956,088	8,150,248	7,973,280	0.00	8,337,392	8,337,392	8,337,392	0.00

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 100	GENERAL FUND								
Total Fund 100	GENERAL FUND	7,956,088	8,150,248	7,658,280	58.76	8,117,392	8,117,392	8,117,392	62.57

Requirements Report

					Proposed 2526	Approved 2526	Adopted 2526	FTE2526
	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE				
Grand Totals:	7,956,088	8,150,248	7,658,280	58.76	8,117,392	8,117,392	8,117,392	62.57

SPECIAL REVENUE FUNDS



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

Requirements Report

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 200	SPECIAL REVENUE FUNDS								
Function 1113	ELEMENTARY EXTRACURRICULA								
233	STATE TAX PFMLI	0	0	6	0.00	0	0	0	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULA	0	0	2,062	0.00	0	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
111	LICENSED SALARIES	51,251	5,110	0	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	2,000	0	13,000	0.00	13,000	13,000	13,000	0.00
211	PERS	12,636	1,279	3,000	0.00	3,000	3,000	3,000	0.00
220	SOCIAL SECURITY	3,859	373	1,000	0.00	1,000	1,000	1,000	0.00
231	WORKERS COMPENSATON	183	16	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	20	2	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	120	20	0	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	(3,104)	(282)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	20,261	1,693	0	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	0	8,000	0.00	15,000	15,000	15,000	0.00
324	RENTALS	0	250	0	0.00	0	0	0	0.00
340	TRAVEL	0	5,998	5,000	0.00	5,000	5,000	5,000	0.00
343	STUDENT TRAVEL OUT-OF-DIS	265	1,963	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	3,148	3,660	7,000	0.00	30,789	30,789	30,789	0.00
420	TEXTBOOKS	0	45,555	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	699	2,831	0	0.00	0	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA	91,338	68,668	37,000	0.00	67,789	67,789	67,789	0.00
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL								
130	ADDITIONAL SALARY	13,498	18,618	15,897	0.00	14,608	14,608	14,608	0.00
211	PERS	2,187	4,220	3,575	0.00	1,670	1,670	1,670	0.00
220	SOCIAL SECURITY	1,029	1,413	1,205	0.00	1,107	1,107	1,107	0.00
231	WORKERS COMPENSATON	48	64	54	0.00	45	45	45	0.00
232	UNEMPLOYMENT COMPENSATION	5	27	6	0.00	6	6	6	0.00
233	STATE TAX PFMLI	30	74	63	0.00	58	58	58	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	0	5,000	0.00	5,000	5,000	5,000	0.00
322	REPAIRS & MAINTENANCE SER	0	1,598	2,000	0.00	0	0	0	0.00
340	TRAVEL	0	11	5,000	0.00	5,000	5,000	5,000	0.00
343	STUDENT TRAVEL OUT-OF-DIS	846	0	11,000	0.00	6,000	6,000	6,000	0.00

Requirements Report

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 200	SPECIAL REVENUE FUNDS								
Function 1132	HIGH SCHOOL COCURRICULAR								
130	ADDITIONAL SALARY	119,068	117,532	89,360	0.00	108,025	108,025	108,025	0.00
211	PERS	13,047	19,547	15,075	0.00	14,824	14,824	14,824	0.00
212	PERS - EMP PAID PICK UP	108	23	0	0.00	5	5	5	0.00
220	SOCIAL SECURITY	9,512	9,265	7,133	0.00	6,228	6,228	6,228	0.00
231	WORKERS COMPENSATON	470	407	311	0.00	247	247	247	0.00
232	UNEMPLOYMENT COMPENSATION	50	130	37	0.00	33	33	33	0.00
233	STATE TAX PFMLI	253	484	357	0.00	324	324	324	0.00
240	VEBA CONTRIBUTION	0	(216)	(214)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	1,261	1,265	0.00	4,155	4,155	4,155	0.00
310	PROFESSIONAL/TECHNICAL/IN	10,823	2,398	32,000	0.00	20,000	20,000	20,000	0.00
322	REPAIRS & MAINTENANCE SER	214	1,162	2,500	0.00	0	0	0	0.00
324	RENTALS	514	210	0	0.00	0	0	0	0.00
340	TRAVEL	8,390	8,319	7,500	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	11,562	17,538	104,100	0.00	104,100	104,100	104,100	0.00
389	OTHER NON-INSTR PROF SERV	786	1,185	0	0.00	0	0	0	0.00
390	OTHER GENERAL PROF & TECH	0	0	5,000	0.00	5,000	5,000	5,000	0.00
410	CONSUMABLE SUPPLIES & MAT	135,862	184,229	160,797	0.00	178,886	178,886	178,886	0.00
460	NONCONSUMABLE SUPPLIES	4,073	3,197	5,000	0.00	0	0	0	0.00
640	DUES & FEES	12,165	14,790	50,000	0.00	65,000	65,000	65,000	0.00
Total Function 1132	HIGH SCHOOL COCURRICULAR	332,828	386,336	485,238	0.06	521,606	521,606	521,606	0.17
Function 1140	PRE-K PROGRAMS								
111	LICENSED SALARIES	70,337	84,790	86,994	1.00	83,575	83,575	83,575	1.50
112	CLASSIFIED SALARIES	50,284	47,053	57,618	2.00	43,290	43,290	43,290	1.63
113	MANAGERIAL LIC/ADMIN	3,000	3,000	3,000	0.00	3,000	3,000	3,000	0.00
130	ADDITIONAL SALARY	4,115	300	2,000	0.00	0	0	0	0.00
139	OPT OUT INS	7,375	7,657	7,944	0.00	7,922	7,922	7,922	0.00
211	PERS	28,980	34,843	37,655	0.00	30,801	30,801	30,801	0.00
212	PERS - EMP PAID PICK UP	180	180	180	0.00	180	180	180	0.00
220	SOCIAL SECURITY	10,331	10,917	11,994	0.00	10,534	10,534	10,534	0.00
231	WORKERS COMPENSATON	490	491	530	0.00	432	432	432	0.00
232	UNEMPLOYMENT COMPENSATION	54	2,857	67	0.00	55	55	55	0.00
233	STATE TAX PFMLI	320	571	622	0.00	544	544	544	0.00
249	OTHER BENEFITS	1,470	2,250	2,660	0.00	0	0	0	0.00

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 200	SPECIAL REVENUE FUNDS								
Function 1140	PRE-K PROGRAMS								
340	TRAVEL	348	40	0	0.00	0	0	0	0.00
351	TELEPHONE	375	94	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	915	5,202	1,400	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	4,910	4,651	1,022	0.00	6,701	6,701	6,701	0.00
Total Function 1140	PRE-K PROGRAMS	183,484	204,895	213,687	3.00	187,033	187,033	187,033	3.13
Function 1250	RESOURCE ROOMS								
112	CLASSIFIED SALARIES	48,554	90,412	88,709	3.13	91,800	91,800	91,800	3.16
130	ADDITIONAL SALARY	3,782	0	0	0.00	0	0	0	0.00
211	PERS	17,879	19,815	20,485	0.00	23,694	23,694	23,694	0.00
220	SOCIAL SECURITY	5,472	6,797	6,133	0.00	6,594	6,594	6,594	0.00
231	WORKERS COMPENSATON	258	342	328	0.00	296	296	296	0.00
232	UNEMPLOYMENT COMPENSATION	29	36	37	0.00	34	34	34	0.00
233	STATE TAX PFMLI	156	349	373	0.00	338	338	338	0.00
249	OTHER BENEFITS	6,277	9,549	7,620	0.00	6,330	6,330	6,330	0.00
340	TRAVEL	473	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	9,099	201	1,315	0.00	9,469	9,469	9,469	0.00
410	CONSUMABLE SUPPLIES & MAT	9,716	1,529	2,000	0.00	2,000	2,000	2,000	0.00
470	COMPUTER SOFTWARE	0	600	0	0.00	0	0	0	0.00
Total Function 1250	RESOURCE ROOMS	101,696	129,628	127,000	3.13	140,553	140,553	140,553	3.16
Function 1272	TITLE I								
111	LICENSED SALARIES	37,743	24,224	35,798	0.42	14,180	14,180	14,180	0.16
112	CLASSIFIED SALARIES	22,661	36,975	34,937	1.41	57,556	57,556	57,556	1.76
130	ADDITIONAL SALARY	2,127	0	0	0.00	0	0	0	0.00
211	PERS	12,781	15,231	16,765	0.00	23,422	23,422	23,422	0.00
220	SOCIAL SECURITY	3,969	4,598	4,951	0.00	5,395	5,395	5,395	0.00
231	WORKERS COMPENSATON	185	225	270	0.00	229	229	229	0.00
232	UNEMPLOYMENT COMPENSATION	21	25	38	0.00	28	28	28	0.00
233	STATE TAX PFMLI	67	240	394	0.00	282	282	282	0.00
240	VEBA CONTRIBUTION	(1,552)	(1,025)	(2,985)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	5,898	6,116	8,853	0.00	5,108	5,108	5,108	0.00
249	OTHER BENEFITS	2,720	3,502	2,394	0.00	5,613	5,613	5,613	0.00
340	TRAVEL	0	100	150	0.00	0	0	0	0.00

Requirements Report

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

Function 1272 TITLE I

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

Total Function 1272	TITLE I	86,619	95,272	107,065	1.83	111,812	111,812	111,812	1.92
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Function 1280 ALTERNATIVE EDUCATION

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

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

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

Total Function 1291	ENGLISH 2ND LANGUAGE PROG	2,777	79	0	0.00	0	0	0	0.00
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Function 2122 COUNSELING SERVICES

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

Requirements Report

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

Function 2122 COUNSELING SERVICES

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

Total Function	2122 COUNSELING SERVICES	242,802	193,640	181,066	1.30	186,388	186,388	186,388	1.30
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Function 2134 NURSE SERVICES

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

Total Function	2134 NURSE SERVICES	1,670	36,575	30,927	0.44	50,533	50,533	50,533	0.44
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Function 2152 SPEECH

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

Total Function	2152 SPEECH	658	0	0	0.00	0	0	0	0.00
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Function 2222 LIBRARY/MEDIA CENTER

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

Requirements Report

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

Function 2222 LIBRARY/MEDIA CENTER

233	STATE TAX PFMLI	0	16	33	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	420	809	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	4,027	0	4,100	0.00	4,100	4,100	4,100	0.00
430	LIBRARY BOOKS	8,675	3,296	8,000	0.00	8,000	8,000	8,000	0.00

Total Function 2222	LIBRARY/MEDIA CENTER	12,702	9,216	32,485	0.25	12,100	12,100	12,100	0.00
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Function 2240 INSTRUCTIONAL STAFF DEVEL

114	MANAGERIAL/CONFIDENTIAL	1,045	1,380	1,350	0.01	1,089	1,089	1,089	0.01
130	ADDITIONAL SALARY	17,936	21,022	9,517	0.00	0	0	0	0.00
211	PERS	4,011	5,463	2,642	0.00	3,309	3,309	3,309	0.00
212	PERS - EMP PAID PICK UP	21	12	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	1,409	1,676	791	0.00	80	80	80	0.00
231	WORKERS COMPENSATON	73	75	55	0.00	3	3	3	0.00
232	UNEMPLOYMENT COMPENSATION	8	9	5	0.00	0	0	0	0.00
233	STATE TAX PFMLI	2	89	65	0.00	4	4	4	0.00
240	VEBA CONTRIBUTION	(57)	(72)	(71)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	373	419	420	0.00	374	374	374	0.00
245	TUITION	12,570	0	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	51	250	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	28,000	0	0	0.00	0	0	0	0.00
340	TRAVEL	6,510	22,177	4,950	0.00	4,950	4,950	4,950	0.00
389	OTHER NON-INSTR PROF SERV	0	424	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	2,517	0	5,000	0.00	28,433	28,433	28,433	0.00

Total Function 2240	INSTRUCTIONAL STAFF DEVEL	74,419	52,723	24,973	0.01	38,244	38,244	38,244	0.01
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Function 2321 OFFICE OF SUPERINTENDENT

410	CONSUMABLE SUPPLIES & MAT	6,441	0	5,000	0.00	5,000	5,000	5,000	0.00
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Total Function 2321	OFFICE OF SUPERINTENDENT	6,441	0	5,000	0.00	5,000	5,000	5,000	0.00
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Function 2410 OFFICE OF PRINCIPAL SERVI

112	CLASSIFIED SALARIES	3,638	4,009	3,980	0.11	4,802	4,802	4,802	0.13
130	ADDITIONAL SALARY	3,156	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	771	800	0	0.00	828	828	828	0.00
211	PERS	1,794	1,204	996	0.00	1,493	1,493	1,493	0.00

Requirements Report

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

Function 2410 OFFICE OF PRINCIPAL SERVI

212	PERS - EMP PAID PICK UP	135	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	574	368	305	0.00	431	431	431	0.00
231	WORKERS COMPENSATON	48	17	14	0.00	18	18	18	0.00
232	UNEMPLOYMENT COMPENSATION	3	2	2	0.00	2	2	2	0.00
233	STATE TAX PFMLI	18	19	16	0.00	23	23	23	0.00
241	HEALTH INSURANCE	86	0	0	0.00	0	0	0	0.00
340	TRAVEL	2,017	159	0	0.00	0	0	0	0.00
690	GRANT INDIRECT CHARGES	2,212	70	0	0.00	0	0	0	0.00

Total Function 2410	OFFICE OF PRINCIPAL SERVI	14,452	6,648	5,313	0.11	7,595	7,595	7,595	0.13
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Function 2520 FISCAL SERVICES

130	ADDITIONAL SALARY	1,000	0	0	0.00	0	0	0	0.00
211	PERS	237	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	60	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	76	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	3	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	2	0	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	60	0	0	0.00	0	0	0	0.00

Total Function 2520	FISCAL SERVICES	1,438	0	0	0.00	0	0	0	0.00
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Function 2542 CARE & UPKEEP OF BUILDING

130	ADDITIONAL SALARY	2,441	0	0	0.00	0	0	0	0.00
211	PERS	612	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	177	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	53	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	5	0	0	0.00	0	0	0	0.00
360	NONINSTRUCTIONAL PROF & T	0	0	30,000	0.00	15,000	15,000	15,000	0.00

Total Function 2542	CARE & UPKEEP OF BUILDING	3,288	0	30,000	0.00	15,000	15,000	15,000	0.00
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Function 2543 CARE & UPKEEP OF GROUNDS

130	ADDITIONAL SALARY	1,352	0	0	0.00	0	0	0	0.00
211	PERS	363	0	0	0.00	0	0	0	0.00

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 200	SPECIAL REVENUE FUNDS								
Function 2543	CARE & UPKEEP OF GROUNDS								
220	SOCIAL SECURITY	103	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	29	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	3	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	4,910	0	0	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES	6,850	0	10,000	0.00	10,000	10,000	10,000	0.00
Total Function 2543	CARE & UPKEEP OF GROUNDS	13,611	0	10,000	0.00	10,000	10,000	10,000	0.00
Function 2544	DISTRICT-WIDE MAINTENANCE								
130	ADDITIONAL SALARY	500	0	0	0.00	0	0	0	0.00
211	PERS	119	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	30	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	38	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	11	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	1	0	0	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	23,354	0	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	460,717	315,790	0	0.00	500	500	500	0.00
325	ELECTRICITY	0	0	0	0.00	200	200	200	0.00
410	CONSUMABLE SUPPLIES & MAT	1,442	674	20,000	0.00	1,000	1,000	1,000	0.00
530	IMPROVEMENTS OTHER THAN B	30,900	0	0	0.00	0	0	0	0.00
Total Function 2544	DISTRICT-WIDE MAINTENANCE	517,112	316,465	20,000	0.00	1,700	1,700	1,700	0.00
Function 2552	VEHICLE OPERATION SERVICE								
112	CLASSIFIED SALARIES	1,681	655	0	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	9,475	0	0	0.00	0	0	0	0.00
211	PERS	2,619	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	15	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	821	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	229	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	14	0	0	0.00	0	0	0	0.00
541	INITIAL & ADDITIONAL EQUI	104,808	303,067	0	0.00	0	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	156,928	0	0	0.00	0	0	0	0.00

Requirements Report

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 200 SPECIAL REVENUE FUNDS									
Function	310C FOOD SERVICES								
414	COMMODITIES USED	22,105	18,598	16,000	0.00	20,000	20,000	20,000	0.00
470	COMPUTER SOFTWARE	0	1,390	1,500	0.00	1,500	1,500	1,500	0.00
541	INITIAL & ADDITIONAL EQUI	10,740	0	0	0.00	0	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	0	30,807	0	0.00	0	0	0	0.00
640	DUES & FEES	2,645	1,732	4,000	0.00	3,000	3,000	3,000	0.00
Total Function 3100 FOOD SERVICES		290,068	349,012	305,505	3.16	316,700	316,700	316,700	3.23
Function	415C BLDG ACQUISITION/CONSTRUC								
500	CAPITAL OUTLAY	0	482,294	0	0.00	0	0	0	0.00
520	BUILDING ACQUISITION	0	150,000	0	0.00	120,000	120,000	120,000	0.00
530	IMPROVEMENTS OTHER THAN B	0	72,328	0	0.00	0	0	0	0.00
Total Function 4150 BLDG ACQUISITION/CONSTRUC		0	704,622	0	0.00	120,000	120,000	120,000	0.00
Function	5204 TRANSFER MAINTNEANCE FUND								
712	TRANSFER TO MAINTENANCE RESERVE	0	48,813	0	0.00	0	0	0	0.00
Total Function 5204 TRANSFER MAINTNEANCE FUND		0	48,813	0	0.00	0	0	0	0.00
Function	5206 SUMMER SCHOOL FUND TRANSFER								
700	TRANSFERS	38,940	0	0	0.00	0	0	0	0.00
Total Function 5206 SUMMER SCHOOL FUND TRANSFER		38,940	0	0	0.00	0	0	0	0.00
Function	611C OPERATING CONTINGENCY								
810	PLANNED RESERVES	0	0	202,000	0.00	0	0	0	0.00
Total Function 6110 OPERATING CONTINGENCY		0	0	202,000	0.00	0	0	0	0.00
Function	700C UNAPPROPRIATED ENDING FUN								
820	RESERVE FOR NEXT YEAR	1,486,156	926,998	0	0.00	153,300	153,300	153,300	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUN		1,486,156	926,998	0	0.00	153,300	153,300	153,300	0.00
Total Fund 200 SPECIAL REVENUE FUNDS		4,581,514	4,596,038	2,845,460	19.20	3,173,492	3,173,492	3,173,492	19.37

Requirements Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Grand Totals:	4,581,514	4,696,038	2,845,460	19.20	3,173,492	3,173,492	3,173,492	19.37

DEBT SERVICE FUND



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

Requirements Report

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

Requirements Report

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

BOND



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

Requirements Report

Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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Fund 400 CAPITAL PROJECTS FUND

Function 2544 DISTRICT-WIDE MAINTENANCE

130	ADDITIONAL SALARY	0	3,060	0	0.00	0	0	0	0.00
211	PERS	0	690	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	0	225	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	49	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	12	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	0	653,809	250,000	0.00	0	0	0	0.00

Total Function	2544 DISTRICT-WIDE MAINTENANCE	0	657,847	250,000	0.00	0	0	0	0.00
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Function 4110 UNDESIGNATED

382	LEGAL SERVICES	1,089	0	0	0.00	0	0	0	0.00
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Total Function	4110 UNDESIGNATED	1,089	0	0	0.00	0	0	0	0.00
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Function 4120 SITE ACQUISITION & DEVELO

310	PROFESSIONAL/TECHNICAL/IN	135,872	248,359	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	25,720	0	0	0.00	0	0	0	0.00
354	ADVERTISING	605	0	0	0.00	0	0	0	0.00
383	ARCHITECT/ENGINEER SERVIC	716,824	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,366	0	0	0.00	0	0	0	0.00

Total Function	4120 SITE ACQUISITION & DEVELO	880,387	248,359	0	0.00	0	0	0	0.00
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Function 4150 BLDG ACQUISITION/CONSTRUC

310	PROFESSIONAL/TECHNICAL/IN	1,200	14,083	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	6,000	532,397	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	28	99,152	0	0.00	0	0	0	0.00
520	BUILDING ACQUISITION	15,309	9,227,876	12,350,000	0.00	1,100,000	1,100,000	1,100,000	0.00
540	EQUIPMENT	29,399	97,926	0	0.00	0	0	0	0.00
650	INSURANCE & JUDGMENTS	0	133,456	0	0.00	0	0	0	0.00
670	TAXES & LICENSES	5,391	135,420	0	0.00	0	0	0	0.00

Total Function	4150 BLDG ACQUISITION/CONSTRUC	57,326	10,240,311	12,350,000	0.00	1,100,000	1,100,000	1,100,000	0.00
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Requirements Report

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

Requirements Report

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

**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 2025-2026 in the total of \$14,639,539 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, 2025 for the following purposes:

GENERAL FUND

Instruction	\$ 4,168,801
Support Services	3,320,349
Transfers	260,000
Contingency	90,000
Total General Fund	\$ 7,839,150
Unappropriated	498,242

DEBT SERVICE FUND

Support Services	\$ -
Debt Service	741,800
Total Debt Service Fund	\$ 741,800

SPECIAL REVENUE FUNDS

Instruction	\$ 1,928,607
Support Services	654,885
Community Services	316,700
Facilities Acquisition & Const.	120,000
Contingency	0
Total Special Revenue Funds	\$ 3,020,192
Unappropriated	\$153,300

CAPITAL PROJECT FUNDS

Support Services	\$ 0
Facilities Acquisition & Construction	2,386,855
Total Capital Project Fund	\$ 2,386,855

TOTAL APPROPRIATIONS, All Funds	\$ 13,987,997
Total Unappropriated Amounts, All Funds	651,542
TOTAL ADOPTED BUDGET	<u>\$ 14,639,539</u>

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 2025-2026:

- (1) At the rate of \$4.6062 per \$1000 of assessed value for permanent rate tax
- (2) In the amount of \$741,800 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 \$741,800

The above resolution statements were approved and declared adopted on the 18th of June 2025.

Cullen Bangs

Cullen Bangs (Jun 23, 2025 13:32 PDT)

William Fritz

William Fritz (Jun 23, 2025 09:34 PDT)

Cullen Bangs, Board Chair

William Fritz, Superintendent

**FORM
OR-ED-1**

NOTICE OF BUDGET HEARING

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

Contact: William Fritz

Telephone: 503-458-5993

Email: fritz@knappak12.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$17,661,255	\$8,570,100	\$3,586,955
Current Year Property Taxes, other than Local Option Taxes	2,241,505	2,257,000	\$2,398,800
Other Revenue from Local Sources	1,479,327	714,005	933,090
Revenue from Intermediate Sources	1,019,681	733,000	775,000
Revenue from State Sources	10,582,859	11,099,172	6,062,999
Revenue from Federal Sources	945,453	601,963	619,695
Interfund Transfers	610,813	267,000	260,000
All Other Budget Resources	3,525	0	3,000
Total Resources	\$34,544,417	\$24,242,240	\$14,639,539

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

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

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

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

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Majority of Bond Project Completed
in 24-25

PROPERTY TAX LEVIES

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

STATEMENT OF INDEBTEDNESS

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

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

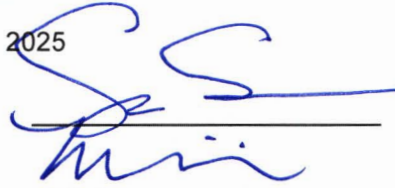
}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Clatsop} ss

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

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

6/07/25

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

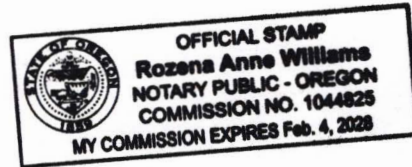


Notary Public of Oregon

Add: 482577

PO:

Tagline: AB1346 Budget Hearing



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

FORM OR-ED-50 2025–2026

To assessor of _____ 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 booklet.

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

_____	_____	_____	_____	_____
Mailing Address of District	City	State	ZIP Code	Date Submitted
_____	_____	_____	_____	_____
Contact person	Title	Daytime telephone number	Contact person e-mail address	

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

(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.

2025-2026

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

Clatsop County, Knappa SD 4 - 2262**2025-2026 Local Revenue**

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

2025-2026 Experience Adjustment

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

2025-2026 Transportation Grant

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

2025-2026 Extended ADMw**2025-2026 ADMw** 580.92**2024-2025 ADMw** 590.05**Extended ADMw** 590.05**2025-2026 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -2.14 by \$25 then add \$4500 to the result = \$4,446.50

Then multiply \$4,446.50 by the Extended ADMw 590.0503 and then by the funding ratio 2.47542604256 = \$6,494,672.97

2025-2026 Total Formula Revenue

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

2025-2026 State School Fund Grant

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

2025-2026 Rates per ADMw

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

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

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

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Knappa SD 4: District total extended ADMw for funding calculations

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

Knappa SD 4 Extended ADMw 590.05

BUDGET TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

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

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

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

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

General Fund: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

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

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

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

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

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

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