



# Knappa School District

## Proposed Budget 2025~2026

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

503-458-5993



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



41535 Old Hwy 30



Astoria, OR 97103

# **KNAPPA SCHOOL DISTRICT #4**

ASTORIA, OR

## **PROPOSED BUDGET 2025-2026**

**Dr. William Fritz  
Superintendent**

# **KNAPPA SCHOOL DISTRICT #4**

## **2025-2026 PROPOSED BUDGET**

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# **KNAPPA SCHOOL DISTRICT #4**

## **2025-2026 PROPOSED BUDGET**

### **Budget Committee**

#### **Board Members**

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

#### **Term Expires**

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

#### **Budget Committee Members**

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

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

#### **Budget Officer**

- Jennifer Morgan

**KNAPPA SCHOOL DISTRICT NO. 4**

41535 Old Highway 30

Astoria, OR 97103

**2025-2026**

**~Budget Calendar~**

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

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## SUPERINTENDENT'S BUDGET MESSAGE

May 14, 2025

Dear Knappa School Board Members and Budget Committee Members:

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

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


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

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. Fritz', written over the printed name.

William T. Fritz, Ph.D.  
Superintendent

A handwritten signature in black ink, appearing to read 'Jennifer Morgan', written over the printed name.

Jennifer Morgan  
Chief Financial Officer



## **BUDGET OVERVIEW**

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

### **BUDGET FORMAT**

The budget document is organized into three sections:

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

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

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

## THE BUDGET PROCESS

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

## ASSUMPTIONS FOR BUDGET PREPARATION

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

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

### Revenue and Resource Estimates

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

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

### Expenditures and Commitments

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

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

### Contingency and Ending Fund Balance

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

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

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

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

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

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

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

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

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

## **HOW THE BUDGET IS ADOPTED**

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

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

## **SUPPLEMENTAL BUDGETS**

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

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

## **Frequently Asked Questions:**

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

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

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

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

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

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

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

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

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

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

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

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



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

**General Fund by Object**

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

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
<b>Fund 100</b>	<b>GENERAL FUND</b>								
<hr/>									
351	TELEPHONE	18,425	17,932	17,250	0.00	17,750	0	0	0.00
353	POSTAGE	2,713	2,033	2,800	0.00	2,800	0	0	0.00
354	ADVERTISING	1,090	1,336	0	0.00	539	0	0	0.00
355	PRINTING & BINDING	2,115	2,175	1,700	0.00	1,700	0	0	0.00
370	TUITION	220	0	0	0.00	0	0	0	0.00
374	OTHER TUITION	7,145	2,081	6,000	0.00	4,000	0	0	0.00
381	AUDIT SERVICES	41,920	44,630	50,000	0.00	55,000	0	0	0.00
382	LEGAL SERVICES	153	0	5,000	0.00	5,000	0	0	0.00
384	NEGOTIATION SERVICES	0	0	1,000	0.00	1,000	0	0	0.00
388	ELECTION SERVICES	358	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	184,390	169,981	176,000	0.00	312,250	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	279,087	207,248	233,900	0.00	240,600	0	0	0.00
430	LIBRARY BOOKS	0	139	0	0.00	0	0	0	0.00
431	REFERENCE BOOKS/LIBRARY	0	22	0	0.00	0	0	0	0.00
440	PERIODICALS	770	0	0	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES	10,170	1,994	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	26,523	34,395	37,600	0.00	29,500	0	0	0.00
480	COMPUTER HARDWARE	297	0	0	0.00	5,000	0	0	0.00
640	DUES & FEES	122,099	27,892	28,650	0.00	41,150	0	0	0.00
650	INSURANCE & JUDGMENTS	22,888	138,322	144,000	0.00	236,000	0	0	0.00
670	TAXES & LICENSES	1,750	315	500	0.00	500	0	0	0.00
712	TRANSFER TO MAINTENANCE RESERVE	75,000	125,000	0	0.00	0	0	0	0.00
714	TRANSFER TO TEXTBOOK RESERVE	80,000	40,000	10,000	0.00	0	0	0	0.00
715	TRANSFER TO EXTRA CURRICU	212,000	197,000	257,000	0.00	260,000	0	0	0.00
716	TRANSFER TO TECHNOLOGY RESERVE	50,000	50,000	0	0.00	0	0	0	0.00
717	TRANSFER TO BUS REPLACEME	150,000	150,000	0	0.00	0	0	0	0.00
810	PLANNED RESERVES	0	0	39,163	0.00	40,000	0	0	0.00
820	RESERVE FOR NEXT YEAR	694,587	604,752	460,000	0.00	491,242	0	0	0.00
<hr/>									
<b>Total Fund 100</b>	<b>GENERAL FUND</b>	7,956,088	8,150,248	7,658,280	58.76	8,117,392	0	0	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
<b>Fund 100 GENERAL FUND</b>								
1111 CURRENT YEAR'S TAXES	1,451,115	1,511,627	1,520,000	0.00	1,604,000	0	0	0.00
1112 PRIOR YEAR'S TAXES	29,753	32,628	25,000	0.00	50,000	0	0	0.00
1114 PAYMENTS IN LIEU OF PROPERTY T.	6,881	7,029	4,000	0.00	5,000	0	0	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	0	0	0.00
1510 INTEREST EARNED	83,584	104,847	50,000	0.00	90,000	0	0	0.00
1920 PRIVATE CONTRIBUTIONS	2,461	50	0	0.00	100	0	0	0.00
1960 RECOVERY PRIOR YEAR EXP	9,467	12,004	0	0.00	5,000	0	0	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	0	0	0.00
<b>1000 LOCAL REVENUE</b>	<b>1,731,233</b>	<b>1,684,493</b>	<b>1,619,000</b>	<b>0.00</b>	<b>1,949,100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
2101 COUNTY SCHOOL FUNDS	508,644	564,720	350,000	0.00	550,000	0	0	0.00
2102 GENERAL EDUCATION SERVICE DIS'	0	430,000	233,000	0.00	125,000	0	0	0.00
<b>2000 INTERMEDIATE REVENUE</b>	<b>508,644</b>	<b>994,720</b>	<b>583,000</b>	<b>0.00</b>	<b>675,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
3101 STATE SCHOOL FUND	4,596,173	4,487,563	4,542,290	0.00	4,805,292	0	0	0.00
3103 COMMON SCHOOL FUND	61,480	58,772	60,142	0.00	60,000	0	0	0.00
3104 STATE MANAGED COUNTY TIMBER	31,569	187,161	75,000	0.00	100,000	0	0	0.00
3199 OTHER UNRESTRICTED GRANTS	29,777	24,603	20,000	0.00	25,000	0	0	0.00
3299 OTHER RESTRICTEDGRANTS IN AID	0	14,826	58,848	0.00	100,000	0	0	0.00
<b>3000 STATE REVENUE</b>	<b>4,718,998</b>	<b>4,772,924</b>	<b>4,756,280</b>	<b>0.00</b>	<b>5,090,292</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5300 Sale of or Compensation for Loss of Fixi	2,216	3,525	0	0.00	3,000	0	0	0.00
5400 BEGINNING FUND BALANCE	994,996	694,587	700,000	0.00	400,000	0	0	0.00
<b>5000 OTHER SOURCES</b>	<b>997,212</b>	<b>698,111</b>	<b>700,000</b>	<b>0.00</b>	<b>403,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 100 GENERAL FUND</b>	<b>7,956,088</b>	<b>8,150,248</b>	<b>7,658,280</b>	<b>0.00</b>	<b>8,117,392</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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
<b>TOTAL</b>	<b>1,307,131</b>

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

Requirements Report

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

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

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

PROPOSED 2025-2026

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

# Requirements Report

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



# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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

**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 1131 HIGH SCHOOL PROGRAMS**

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

<b>Total Fund 100</b>	<b>GENERAL FUND</b>	964,887	969,913	969,346	8.72	1,004,948	0	0	8.30
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# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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
<b>Fund 100 GENERAL FUND</b>									
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
<b>Total Function 1132 HIGH SCHOOL COCURRICULAR</b>		<b>40</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1220

PROGRAM: Restrictive Programs

### 1. Program Description:

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

### 2. Personnel Data:

2.00 Classified FTE

### 3. Funding Source:

State school fund

### 4. Budgetary Notes:

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

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

# Requirements Report

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

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100

FUNCTION: 1225

PROGRAM: Out of District Programs

### 1. Program Description:

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

### 2. Personnel Data:

1.00 Licensed FTE  
2.48 Classified FTE

### 3. Funding Source:

State school fund  
Revenue from other participating Districts

### 4. Budgetary Notes:

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

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

# Requirements Report

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



# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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

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

**Requirements Report**

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

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

PROPOSED 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

PROPOSED 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
<hr/>										
Fund 100    GENERAL FUND			<hr/>							
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	0	0	0.00
<hr/>										
Total Function	1280    ALTERNATIVE EDUCATION		6,465	0	6,000	0.00	4,000	0	0	0.00

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

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



# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

FUND: 100  
FUNCTION: 2122  
PROGRAM: Counseling Services

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

### 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:

# Requirements Report

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

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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:

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

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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.

### 2. Personnel Data:

1.00 Licensed FTE

### 3. Funding Source:

### 4. Budgetary Notes:

Services provided to students on IEPs count towards Maintenance of Effort

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

# Requirements Report

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

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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	0	0	0.00
Total Function	2160	OTHER STUDENT TREATMENT	0	0	0	0.00	107,000	0	0	0.00



# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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
<b>Fund 100 GENERAL FUND</b>										
Function	2190	SERVICE DIRECTION/STUDENT								
112		CLASSIFIED SALARIES	8,937	8,017	7,961	0.22	9,603	0	0	0.25
113		MANAGERIAL LIC/ADMIN	45,000	46,456	47,996	0.50	49,457	0	0	0.50
139		OPT OUT INS	5,230	5,429	3,972	0.00	6,600	0	0	0.00
211		PERS	14,034	14,876	14,740	0.00	17,413	0	0	0.00
212		PERS - EMP PAID PICK UP	2,921	2,989	3,056	0.00	3,264	0	0	0.00
220		SOCIAL SECURITY	4,526	4,626	4,584	0.00	5,023	0	0	0.00
231		WORKERS COMPENSATON	199	200	196	0.00	198	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	24	24	24	0.00	26	0	0	0.00
233		STATE TAX PFMLI	139	242	240	0.00	263	0	0	0.00
<b>Total Function 2190 SERVICE DIRECTION/STUDENT</b>			<b>81,010</b>	<b>82,858</b>	<b>82,769</b>	<b>0.72</b>	<b>91,847</b>	<b>0</b>	<b>0</b>	<b>0.75</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

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

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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
<b>TOTAL</b>	<b>25,750</b>

# Requirements Report

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

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

PROPOSED 2025-2026

FUND: 100

FUNCTION: 2310

PROGRAM: Board of Education Services

## 1. Program Description:

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

## 2. Personnel Data:

## 3. Funding Source:

## 4. Budgetary Notes:

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

# Requirements Report

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



## KNAPPA SCHOOL DISTRICT #4 PROGRAM BUDGET INFORMATION

PROPOSED 2025-2026

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

### 1. Program Description:

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

### 2. Personnel Data:

.25 Classified FTE  
1.00 Administrative FTE

### 3. Funding Source:

### 4. Budgetary Notes:

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

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
Function	2321 OFFICE OF SUPERINTENDENT								
112	CLASSIFIED SALARIES	0	0	0	0.00	14,136	0	0	0.25
113	MANAGERIAL LIC/ADMIN	135,048	138,615	130,563	1.00	145,148	0	0	1.00
114	MANAGERIAL/CONFIDENTIAL	13,417	15,027	15,434	0.25	0	0	0	0.00
139	OPT OUT INS	1,851	1,920	1,986	0.00	0	0	0	0.00
211	PERS	35,555	38,283	37,040	0.00	42,242	0	0	0.00
212	PERS - EMP PAID PICK UP	9,019	9,177	8,879	0.00	8,709	0	0	0.00
220	SOCIAL SECURITY	11,291	11,721	11,152	0.00	12,015	0	0	0.00
231	WORKERS COMPENSATON	503	502	477	0.00	472	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	59	61	58	0.00	63	0	0	0.00
233	STATE TAX PFMLI	300	613	583	0.00	628	0	0	0.00
240	VEBA CONTRIBUTION	1,225	(2,779)	(3,574)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	15,364	20,147	21,079	0.00	22,940	0	0	0.00
249	OTHER BENEFITS	4,200	4,200	4,800	0.00	5,525	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	427	3,240	0	0.00	0	0	0	0.00
340	TRAVEL	1,327	1,172	2,000	0.00	2,000	0	0	0.00
354	ADVERTISING	390	875	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,598	1,011	1,500	0.00	1,500	0	0	0.00
470	COMPUTER SOFTWARE	549	588	600	0.00	500	0	0	0.00
640	DUES & FEES	2,262	2,553	3,000	0.00	3,500	0	0	0.00
<b>Total Function 2321 OFFICE OF SUPERINTENDENT</b>		<b>234,487</b>	<b>246,927</b>	<b>235,577</b>	<b>1.25</b>	<b>259,377</b>	<b>0</b>	<b>0</b>	<b>1.25</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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
<b>TOTAL</b>	<b>526,324</b>

# Requirements Report

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

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

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:

PROPOSED 2025-2026

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

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 100 GENERAL FUND</b>									
<b>Function 2520 FISCAL SERVICES</b>									
112	CLASSIFIED SALARIES	0	0	0	0.00	81,019	0	0	1.38
113	MANAGERIAL LIC/ADMIN	73,712	77,029	79,495	0.90	83,402	0	0	0.90
114	MANAGERIAL/CONFIDENTIAL	47,302	70,945	70,868	1.15	0	0	0	0.00
139	OPT OUT INS	6,479	11,072	16,285	0.00	3,972	0	0	0.00
211	PERS	28,746	45,737	41,712	0.00	44,127	0	0	0.00
212	PERS - EMP PAID PICK UP	7,330	9,543	9,999	0.00	4,884	0	0	0.00
220	SOCIAL SECURITY	9,599	12,018	12,808	0.00	12,729	0	0	0.00
231	WORKERS COMPENSATON	439	(14)	548	0.00	511	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	50	63	66	0.00	66	0	0	0.00
233	STATE TAX PFMLI	267	759	659	0.00	666	0	0	0.00
240	VEBA CONTRIBUTION	(2,539)	(1,373)	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	18,125	8,271	0	0.00	29,390	0	0	0.00
244	FINGERPRINTING	1,518	871	1,500	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	0	0	0.00	2,025	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	1,560	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	685	597	1,000	0.00	800	0	0	0.00
324	RENTALS	2,044	2,271	2,000	0.00	2,000	0	0	0.00
340	TRAVEL	4,271	4,269	5,000	0.00	7,500	0	0	0.00
353	POSTAGE	621	483	800	0.00	800	0	0	0.00
354	ADVERTISING	567	0	0	0.00	0	0	0	0.00
355	PRINTING & BINDING	0	129	200	0.00	200	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,722	1,821	2,000	0.00	2,000	0	0	0.00
470	COMPUTER SOFTWARE	1,458	5,120	1,500	0.00	1,000	0	0	0.00
640	DUES & FEES	6,426	12,768	10,000	0.00	15,000	0	0	0.00
<b>Total Fund 100 GENERAL FUND</b>		<b>208,822</b>	<b>263,937</b>	<b>256,240</b>	<b>2.05</b>	<b>292,092</b>	<b>0</b>	<b>0</b>	<b>2.28</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

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



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

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:

PROPOSED 2025-2026

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

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

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

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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
<hr/>									
Fund 100 GENERAL FUND		<hr/>							
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	0	0	0.00
324	RENTALS	0	160	0	0.00	200	0	0	0.00
325	ELECTRICITY	2,797	2,421	3,000	0.00	3,000	0	0	0.00
326	FUEL	1,861	1,576	2,000	0.00	3,500	0	0	0.00
327	WATER & SEWAGE	857	1,184	1,500	0.00	1,500	0	0	0.00
328	GARBAGE	883	927	1,000	0.00	1,000	0	0	0.00
351	TELEPHONE	691	503	750	0.00	750	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	361	247	300	0.00	1,000	0	0	0.00
<hr/>									
Total Function	2551 SERVICE AREA DIRECTION	21,200	22,876	22,458	0.10	11,450	0	0	0.00

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

PROPOSED 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
<b>TOTAL</b>	<b>479,439</b>

# Requirements Report

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



# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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

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

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

PROPOSED 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
<b>TOTAL</b>	<b>260,000</b>

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<hr/>									
Fund 100 GENERAL FUND									
<hr/>									
Function 5200	EXTRA CURRICULAR FUND TRANSFER								
715	TRANSFER TO EXTRA CURRICU	212,000	197,000	257,000	0.00	260,000	0	0	0.00
Total Function 5200	EXTRA CURRICULAR FUND TRANSFER	212,000	197,000	257,000	0.00	260,000	0	0	0.00
<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
Total Function 5201	EQUIPMENT RESERVE FUND TRANSFER	225,000	275,000	0	0.00	0	0	0	0.00
<hr/>									
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
<hr/>									
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

PROPOSED 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
<b>Fund 100 GENERAL FUND</b>									
Function 6110	OPERATING CONTINGENCY								
810	PLANNED RESERVES	0	0	39,163	0.00	40,000	0	0	0.00
<b>Total Function 6110 OPERATING CONTINGENCY</b>		<b>0</b>	<b>0</b>	<b>39,163</b>	<b>0.00</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# KNAPPA SCHOOL DISTRICT #4

## PROGRAM BUDGET INFORMATION

PROPOSED 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
<b>TOTAL</b>	<b>491,242</b>

### 2. Personnel Data:

### 3. Funding Source:

### 4. Budgetary Notes:

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

# Requirements Report

Actual 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 7000 UNAPPROPRIATED ENDING FUN								
820 RESERVE FOR NEXT YEAR	694,587	604,752	460,000	0.00	491,242	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUN	694,587	604,752	460,000	0.00	491,242	0	0	0.00

## Fund 100 GENERAL FUND

Grand Totals:	7,956,088	8,150,248	7,658,280	58.76	8,117,392	0	0	62.57
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### Resources Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 102    TECHNOLOGY RESERVE</b>								
5400 BEGINNING FUND BALANCE	0	0	60,000	0.00	25,000	0	0	0.00
5000 OTHER SOURCES	0	0	60,000	0.00	25,000	0	0	0.00
<b>Total Fund 102    TECHNOLOGY RESERVE</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Requirements Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 102    TECHNOLOGY RESERVE</b>								
<b>Function 2660    TECHNOLOGY SERVICES</b>								
480 COMPUTER HARDWARE	0	0	60,000	0.00	18,000	0	0	0.00
<b>Total Function 2660    TECHNOLOGY SERVICES</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0.00</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 7000    UNAPPROPRIATED ENDING FUN</b>								
820 RESERVE FOR NEXT YEAR	0	0	0	0.00	7,000	0	0	0.00
<b>Total Function 7000    UNAPPROPRIATED ENDING FUN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 102    TECHNOLOGY RESERVE</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Resources Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 104 TEXTBOOK RESERVE</b>								
5200 INTERFUND TRANSFERS	0	0	10,000	0.00	0	0	0	0.00
5400 BEGINNING FUND BALANCE	0	0	95,000	0.00	45,000	0	0	0.00
<b>5000 OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>105,000</b>	<b>0.00</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 104 TEXTBOOK RESERVE</b>	<b>0</b>	<b>0</b>	<b>105,000</b>	<b>0.00</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Requirements Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 104 TEXTBOOK RESERVE</b>								
<b>Function 1111 ELEMENTARY EDUCATION K-5</b>								
420 TEXTBOOKS	0	0	40,000	0.00	10,000	0	0	0.00
<b>Total Function 1111 ELEMENTARY EDUCATION K-5</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1121 MIDDLE/JUNIOR HIGH PROGRA</b>								
420 TEXTBOOKS	0	0	40,000	0.00	10,000	0	0	0.00
<b>Total Function 1121 MIDDLE/JUNIOR HIGH PROGRA</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1131 HIGH SCHOOL PROGRAMS</b>								
420 TEXTBOOKS	0	0	25,000	0.00	25,000	0	0	0.00
<b>Total Function 1131 HIGH SCHOOL PROGRAMS</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 104 TEXTBOOK RESERVE</b>	<b>0</b>	<b>0</b>	<b>105,000</b>	<b>0.00</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Resources Report

	Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 106 MAINTENANCE RESERVE</b>								
5400 BEGINNING FUND BALANCE	0	0	150,000	0.00	150,000	0	0	0.00
5000 OTHER SOURCES	0	0	150,000	0.00	150,000	0	0	0.00
<b>Total Fund 106 MAINTENANCE RESERVE</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0.00</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Requirements Report

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

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# **SPECIAL REVENUE FUNDS**



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

Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 201	ESSER Grant								
	4500 RESTRICTED REVENUE FROM FED C	350,858	484,535	0	0.00	0	0	0	0.00
Total Fund 201	ESSER Grant	350,858	484,535	0	0.00	0	0	0	0.00

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

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 201</b>	<b>ESSER Grant</b>								
Function 1111	ELEMENTARY EDUCATION K-5								
111	LICENSED SALARIES	3,252	0	0	0.00	0	0	0	0.00
112	CLASSIFIED SALARIES	6,153	0	0	0.00	0	0	0	0.00
211	PERS	1,748	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	710	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	33	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	24	0	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	450	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	150	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	2,327	0	0	0.00	0	0	0	0.00
420	TEXTBOOKS	3,965	0	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	1,280	0	0	0.00	0	0	0	0.00
Total Function 1111	ELEMENTARY EDUCATION K-5	20,096	0	0	0.00	0	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
410	CONSUMABLE SUPPLIES & MAT	856	2,241	0	0.00	0	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA	856	2,241	0	0.00	0	0	0	0.00
Function 1280	ALTERNATIVE EDUCATION								
470	COMPUTER SOFTWARE	357	0	0	0.00	0	0	0	0.00
Total Function 1280	ALTERNATIVE EDUCATION	357	0	0	0.00	0	0	0	0.00
Function 1291	ENGLISH 2ND LANGUAGE PROG								
420	TEXTBOOKS	2,777	0	0	0.00	0	0	0	0.00
Total Function 1291	ENGLISH 2ND LANGUAGE PROG	2,777	0	0	0.00	0	0	0	0.00
Function 2122	COUNSELING SERVICES								
111	LICENSED SALARIES	33,017	0	0	0.00	0	0	0	0.00
211	PERS	8,854	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	1,726	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	2,400	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	201	ESSER Grant							
Function	2122	COUNSELING SERVICES							
	231	WORKERS COMPENSATON	107	0	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	13	0	0	0.00	0	0	0.00
	233	STATE TAX PFMLI	109	0	0	0.00	0	0	0.00
	240	VEBA CONTRIBUTION	3,592	0	0	0.00	0	0	0.00
	241	HEALTH INSURANCE	2,052	0	0	0.00	0	0	0.00
	310	PROFESSIONAL/TECHNICAL/IN	14,490	0	0	0.00	0	0	0.00
	340	TRAVEL	37	0	0	0.00	0	0	0.00
Total Function	2122	COUNSELING SERVICES	66,397	0	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVEL							
	130	ADDITIONAL SALARY	129	0	0	0.00	0	0	0.00
	220	SOCIAL SECURITY	10	0	0	0.00	0	0	0.00
	231	WORKERS COMPENSATON	1	0	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0.00
Total Function	2240	INSTRUCTIONAL STAFF DEVEL	140	0	0	0.00	0	0	0.00
Function	2410	OFFICE OF PRINCIPAL SERVI							
	340	TRAVEL	2,017	0	0	0.00	0	0	0.00
Total Function	2410	OFFICE OF PRINCIPAL SERVI	2,017	0	0	0.00	0	0	0.00
Function	2544	DISTRICT-WIDE MAINTENANCE							
	310	PROFESSIONAL/TECHNICAL/IN	1,075	0	0	0.00	0	0	0.00
	322	REPAIRS & MAINTENANCE SER	226,244	0	0	0.00	0	0	0.00
	530	IMPROVEMENTS OTHER THAN B	30,900	0	0	0.00	0	0	0.00
Total Function	2544	DISTRICT-WIDE MAINTENANCE	258,219	0	0	0.00	0	0	0.00
Function	4150	BLDG ACQUISITION/CONSTRUC							
	500	CAPITAL OUTLAY	0	482,294	0	0.00	0	0	0.00
Total Function	4150	BLDG ACQUISITION/CONSTRUC	0	482,294	0	0.00	0	0	0.00
Total Fund	201	ESSER Grant	350,858	484,535	0	0.00	0	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 202	TITLE IIA FLEX								
	4500 RESTRICTED REVENUE FROM FED C	20,359	0	0	0.00	0	0	0	0.00
Total Fund 202	TITLE IIA FLEX	20,359	0	0	0.00	0	0	0	0.00

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 202</b>	<b>TITLE IIA FLEX</b>								
Function 1111	ELEMENTARY EDUCATION K-5								
111	LICENSED SALARIES	16,905	0	0	0.00	0	0	0	0.00
211	PERS	2,450	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	790	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	36	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	24	0	0	0.00	0	0	0	0.00
Total Function 1111	ELEMENTARY EDUCATION K-5	20,209	0	0	0.00	0	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL								
410	CONSUMABLE SUPPLIES & MAT	150	0	0	0.00	0	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	150	0	0	0.00	0	0	0	0.00
Total Fund 202	TITLE IIA FLEX	20,359	0	0	0.00	0	0	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 206	TITLE IV-A SSAE								
	4500 RESTRICTED REVENUE FROM FED C	10,763	10,000	10,000	0.00	10,981	0	0	0.00
Total Fund 206	TITLE IV-A SSAE	10,763	10,000	10,000	0.00	10,981	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 206</b>	<b>TITLE IV-A SSAE</b>								
<b>Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>								
111	LICENSED SALARIES	7,459	7,435	7,633	0.15	6,226	0	0	0.10
130	ADDITIONAL SALARY	0	0	0	0.00	978	0	0	0.00
139	OPT OUT INS	0	0	0	0.00	1,188	0	0	0.00
211	PERS	2,450	1,919	1,764	0.00	1,966	0	0	0.00
220	SOCIAL SECURITY	790	587	543	0.00	567	0	0	0.00
231	WORKERS COMPENSATON	36	25	26	0.00	22	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	3	3	0.00	3	0	0	0.00
233	STATE TAX PFMLI	24	31	32	0.00	30	0	0	0.00
<b>Total Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>	<b>10,763</b>	<b>10,000</b>	<b>10,000</b>	<b>0.15</b>	<b>10,981</b>	<b>0</b>	<b>0</b>	<b>0.10</b>
<b>Total Fund 206</b>	<b>TITLE IV-A SSAE</b>	<b>10,763</b>	<b>10,000</b>	<b>10,000</b>	<b>0.15</b>	<b>10,981</b>	<b>0</b>	<b>0</b>	<b>0.10</b>

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 207	SCHOOL IMPROV/TITLE II-A								
	4500 RESTRICTED REVENUE FROM FED C	66,338	16,235	17,898	0.00	19,184	0	0	0.00
Total Fund 207	SCHOOL IMPROV/TITLE II-A	66,338	16,235	17,898	0.00	19,184	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 207</b>	<b>SCHOOL IMPROV/TITLE II-A</b>								
<b>Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>								
111	LICENSED SALARIES	0	0	11,884	0.16	3,113	0	0	0.05
211	PERS	5,383	0	3,105	0.00	826	0	0	0.00
220	SOCIAL SECURITY	1,857	0	908	0.00	238	0	0	0.00
231	WORKERS COMPENSATON	83	0	45	0.00	9	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	10	0	5	0.00	1	0	0	0.00
233	STATE TAX PFMLI	85	0	53	0.00	12	0	0	0.00
240	VEBA CONTRIBUTION	(1,129)	0	(1,137)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	6,724	0	3,035	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	0	0	0.00	14,984	0	0	0.00
340	TRAVEL	152	0	0	0.00	0	0	0	0.00
<b>Total Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>	<b>13,166</b>	<b>0</b>	<b>17,898</b>	<b>0.16</b>	<b>19,184</b>	<b>0</b>	<b>0</b>	<b>0.05</b>
<b>Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>								
130	ADDITIONAL SALARY	17,807	10,770	0	0.00	0	0	0	0.00
211	PERS	3,682	2,660	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	21	12	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	1,313	784	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	68	36	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	7	4	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	42	0	0.00	0	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	28,000	0	0	0.00	0	0	0	0.00
340	TRAVEL	2,275	1,927	0	0.00	0	0	0	0.00
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>	<b>53,172</b>	<b>16,235</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 207</b>	<b>SCHOOL IMPROV/TITLE II-A</b>	<b>66,338</b>	<b>16,235</b>	<b>17,898</b>	<b>0.16</b>	<b>19,184</b>	<b>0</b>	<b>0</b>	<b>0.05</b>

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 221	CARL PERKINS								
	4506 NSLP - Breakfast	18,426	8,056	15,000	0.00	15,000	0	0	0.00
Total Fund 221	CARL PERKINS	18,426	8,056	15,000	0.00	15,000	0	0	0.00

## Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	221	CARL PERKINS								
Function	1131	HIGH SCHOOL PROGRAMS								
	410	CONSUMABLE SUPPLIES & MAT	18,426	0	2,000	0.00	2,000	0	0	0.00
	460	NONCONSUMABLE SUPPLIES	0	8,056	13,000	0.00	13,000	0	0	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	18,426	8,056	15,000	0.00	15,000	0	0	0.00
Total Fund	221	CARL PERKINS	18,426	8,056	15,000	0.00	15,000	0	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 223	TITLE IA IASA/CURRENT YR								
	4501 TITLE I	83,794	95,272	107,065	0.00	111,812	0	0	0.00
Total Fund 223	TITLE IA IASA/CURRENT YR	83,794	95,272	107,065	0.00	111,812	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 223</b>	<b>TITLE IA IASA/CURRENT YR</b>								
<b>Function 1272</b>	<b>TITLE I</b>								
111	LICENSED SALARIES	37,743	24,224	35,798	0.42	14,180	0	0	0.16
112	CLASSIFIED SALARIES	22,661	36,975	34,937	1.41	57,556	0	0	1.76
211	PERS	12,257	15,231	16,765	0.00	23,422	0	0	0.00
220	SOCIAL SECURITY	3,807	4,598	4,951	0.00	5,395	0	0	0.00
231	WORKERS COMPENSATON	178	225	270	0.00	229	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	20	25	38	0.00	28	0	0	0.00
233	STATE TAX PFMLI	62	240	394	0.00	282	0	0	0.00
240	VEBA CONTRIBUTION	(1,552)	(1,025)	(2,985)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	5,898	6,116	8,853	0.00	5,108	0	0	0.00
249	OTHER BENEFITS	2,720	3,502	2,394	0.00	5,613	0	0	0.00
340	TRAVEL	0	100	150	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	0	3,778	4,000	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	1,282	1,500	0.00	0	0	0	0.00
<b>Total Function 1272</b>	<b>TITLE I</b>	<b>83,794</b>	<b>95,272</b>	<b>107,065</b>	<b>1.83</b>	<b>111,812</b>	<b>0</b>	<b>0</b>	<b>1.92</b>
<b>Total Fund 223</b>	<b>TITLE IA IASA/CURRENT YR</b>	<b>83,794</b>	<b>95,272</b>	<b>107,065</b>	<b>1.83</b>	<b>111,812</b>	<b>0</b>	<b>0</b>	<b>1.92</b>

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 229	IDEA GRANT/CURRENT YEAR								
	4508 IDEA	84,982	127,298	125,000	0.00	138,553	0	0	0.00
Total Fund 229	IDEA GRANT/CURRENT YEAR	84,982	127,298	125,000	0.00	138,553	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 229	IDEA GRANT/CURRENT YEAR								
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Function 1250	RESOURCE ROOMS								
112	CLASSIFIED SALARIES	48,554	90,412	88,709	3.13	91,800	0	0	3.16
211	PERS	16,966	19,815	20,485	0.00	23,694	0	0	0.00
220	SOCIAL SECURITY	5,184	6,797	6,133	0.00	6,594	0	0	0.00
231	WORKERS COMPENSATON	245	342	328	0.00	296	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	27	36	37	0.00	34	0	0	0.00
233	STATE TAX PFMLI	149	349	373	0.00	338	0	0	0.00
249	OTHER BENEFITS	6,277	9,549	7,620	0.00	6,330	0	0	0.00
389	OTHER NON-INSTR PROF SERV	7,580	0	1,315	0.00	9,469	0	0	0.00
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Total Function 1250	RESOURCE ROOMS	84,982	127,298	125,000	3.13	138,553	0	0	3.16
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Total Fund 229	IDEA GRANT/CURRENT YEAR	84,982	127,298	125,000	3.13	138,553	0	0	3.16

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 241	REAP FLEX GRANT/CURRENT								
	4300 RESTRICTED DIRECT FROM FED GO	40,972	45,027	35,000	0.00	30,165	0	0	0.00
Total Fund 241	REAP FLEX GRANT/CURRENT	40,972	45,027	35,000	0.00	30,165	0	0	0.00

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 241</b>	<b>REAP FLEX GRANT/CURRENT</b>								
Function 2240	INSTRUCTIONAL STAFF DEVEL								
114	MANAGERIAL/CONFIDENTIAL	1,045	1,380	1,350	0.01	1,089	0	0	0.01
211	PERS	329	385	338	0.00	289	0	0	0.00
220	SOCIAL SECURITY	86	112	94	0.00	80	0	0	0.00
231	WORKERS COMPENSATON	4	5	5	0.00	3	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	2	6	5	0.00	4	0	0	0.00
240	VEBA CONTRIBUTION	(57)	(72)	(71)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	373	419	420	0.00	374	0	0	0.00
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>	<b>1,784</b>	<b>2,235</b>	<b>2,140</b>	<b>0.01</b>	<b>1,840</b>	<b>0</b>	<b>0</b>	<b>0.01</b>
Function 2660	TECHNOLOGY SERVICES								
470	COMPUTER SOFTWARE	1,600	0	0	0.00	0	0	0	0.00
480	COMPUTER HARDWARE	37,588	42,792	32,860	0.00	28,325	0	0	0.00
<b>Total Function 2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>39,188</b>	<b>42,792</b>	<b>32,860</b>	<b>0.00</b>	<b>28,325</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 241</b>	<b>REAP FLEX GRANT/CURRENT</b>	<b>40,972</b>	<b>45,027</b>	<b>35,000</b>	<b>0.01</b>	<b>30,165</b>	<b>0</b>	<b>0</b>	<b>0.01</b>

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 251	STUDENT IMPROVEMENT GRANT SSA CAT TAX								
	1961 RECOVERY CURRENT YEAR EXP	0	8,442	0	0.00	0	0	0	0.00
	3299 OTHER RESTRICTEDGRANTS IN AID	444,810	521,813	543,112	0.00	529,371	0	0	0.00
Total Fund 251	STUDENT IMPROVEMENT GRANT SSA CAT TAX	444,810	530,256	543,112	0.00	529,371	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 251</b>	<b>STUDENT IMPROVEMENT GRANT SSA CAT TAX</b>								
<b>Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>								
111	LICENSED SALARIES	76,888	112,374	112,724	2.30	125,487	0	0	2.20
112	CLASSIFIED SALARIES	314	0	0	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	0	2,363	1,534	0.00	1,565	0	0	0.00
139	OPT OUT INS	8,239	8,800	7,944	0.00	7,922	0	0	0.00
211	PERS	16,950	30,921	30,587	0.00	44,554	0	0	0.00
212	PERS - EMP PAID PICK UP	7	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	6,359	9,405	9,678	0.00	12,763	0	0	0.00
231	WORKERS COMPENSATON	301	409	426	0.00	507	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	33	49	51	0.00	68	0	0	0.00
233	STATE TAX PFMLI	159	492	506	0.00	667	0	0	0.00
240	VEBA CONTRIBUTION	(2,257)	7,889	9,348	0.00	0	0	0	0.00
241	HEALTH INSURANCE	15,182	6,387	15,252	0.00	29,941	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	0	9,985	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	707	800	0	0.00	0	0	0	0.00
340	TRAVEL	2,397	1,846	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	2,613	1,757	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	23,657	2,031	3,750	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	2,000	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE	0	1,198	0	0.00	1,000	0	0	0.00
640	DUES & FEES	253	499	0	0.00	0	0	0	0.00
<b>Total Function 1111</b>	<b>ELEMENTARY EDUCATION K-5</b>	<b>153,932</b>	<b>201,315</b>	<b>191,801</b>	<b>2.30</b>	<b>224,475</b>	<b>0</b>	<b>0</b>	<b>2.20</b>
<b>Function 1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRA</b>								
111	LICENSED SALARIES	51,251	5,110	0	0.00	0	0	0	0.00
211	PERS	12,157	1,279	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	3,712	373	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	177	16	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	19	2	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	116	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
343	STUDENT TRAVEL OUT-OF-DIS	265	1,963	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	5,789	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 251	STUDENT IMPROVEMENT GRANT SSA CAT TAX									
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA		84,855	10,174	0	0.00	5,789	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
111	LICENSED SALARIES		24,139	26,923	28,668	0.60	30,918	0	0	0.60
130	ADDITIONAL SALARY		0	4,228	4,602	0.00	2,065	0	0	0.00
139	OPT OUT INS		4,072	4,594	0	0.00	0	0	0	0.00
211	PERS		2,243	8,947	8,328	0.00	8,747	0	0	0.00
220	SOCIAL SECURITY		2,158	2,731	2,515	0.00	2,441	0	0	0.00
231	WORKERS COMPENSATON		98	119	111	0.00	101	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		11	14	13	0.00	13	0	0	0.00
233	STATE TAX PFMLI		66	143	131	0.00	128	0	0	0.00
240	VEBA CONTRIBUTION		0	0	6,686	0.00	0	0	0	0.00
241	HEALTH INSURANCE		39	0	3,841	0.00	11,225	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS		0	(252)	0	0.00	0	0	0	0.00
374	OTHER TUITION		0	252	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV		633	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT		16,869	10,531	3,788	0.00	0	0	0	0.00
640	DUES & FEES		103	0	0	0.00	0	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS		50,431	58,231	58,684	0.60	55,638	0	0	0.60
Function 1140	PRE-K PROGRAMS									
111	LICENSED SALARIES		0	34,662	40,997	0.50	32,490	0	0	0.75
113	MANAGERIAL LIC/ADMIN		3,000	3,000	3,000	0.00	3,000	0	0	0.00
139	OPT OUT INS		0	3,520	3,972	0.00	3,961	0	0	0.00
211	PERS		712	10,308	12,007	0.00	12,378	0	0	0.00
212	PERS - EMP PAID PICK UP		180	180	180	0.00	180	0	0	0.00
220	SOCIAL SECURITY		229	3,146	3,664	0.00	3,587	0	0	0.00
231	WORKERS COMPENSATON		10	133	155	0.00	135	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		1	17	19	0.00	19	0	0	0.00
233	STATE TAX PFMLI		6	164	192	0.00	188	0	0	0.00
Total Function 1140	PRE-K PROGRAMS		4,138	55,131	64,185	0.50	55,938	0	0	0.75
Function 1250	RESOURCE ROOMS									
340	TRAVEL		473	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV		1,520	201	0	0.00	0	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 251</b>	<b>STUDENT IMPROVEMENT GRANT SSA CAT TAX</b>								
Function 1250	RESOURCE ROOMS								
470	COMPUTER SOFTWARE	0	600	0	0.00	0	0	0	0.00
<b>Total Function 1250</b>	<b>RESOURCE ROOMS</b>	<b>1,992</b>	<b>801</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1280	ALTERNATIVE EDUCATION								
111	LICENSED SALARIES	0	25,641	33,344	0.81	0	0	0	0.00
112	CLASSIFIED SALARIES	0	21,713	0	0.60	0	0	0	0.00
130	ADDITIONAL SALARY	0	682	0	0.00	0	0	0	0.00
211	PERS	0	8,696	8,346	0.00	0	0	0	0.00
220	SOCIAL SECURITY	0	3,463	2,458	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	168	113	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	18	13	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	181	129	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	0	7,192	8,467	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	4,325	2,764	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	2,000	0	0.00	0	0	0	0.00
<b>Total Function 1280</b>	<b>ALTERNATIVE EDUCATION</b>	<b>0</b>	<b>74,079</b>	<b>55,633</b>	<b>1.41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1291	ENGLISH 2ND LANGUAGE PROG								
310	PROFESSIONAL/TECHNICAL/IN	0	79	0	0.00	0	0	0	0.00
<b>Total Function 1291</b>	<b>ENGLISH 2ND LANGUAGE PROG</b>	<b>0</b>	<b>79</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 2122	COUNSELING SERVICES								
111	LICENSED SALARIES	46,983	83,020	85,661	1.00	88,626	0	0	1.00
211	PERS	12,606	25,718	26,623	0.00	26,322	0	0	0.00
212	PERS - EMP PAID PICK UP	2,834	5,780	6,008	0.00	5,345	0	0	0.00
220	SOCIAL SECURITY	3,376	6,059	6,219	0.00	6,329	0	0	0.00
231	WORKERS COMPENSATON	160	306	276	0.00	264	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	18	32	33	0.00	33	0	0	0.00
233	STATE TAX PFMLI	67	317	325	0.00	331	0	0	0.00
240	VEBA CONTRIBUTION	6,286	11,112	11,182	0.00	0	0	0	0.00
241	HEALTH INSURANCE	4,738	6,381	6,401	0.00	18,708	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	33,049	12,587	0	0.00	0	0	0	0.00
340	TRAVEL	0	482	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	99	0	0	0.00	0	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 251</b>	<b>STUDENT IMPROVEMENT GRANT SSA CAT TAX</b>								
<b>Total Function 2122</b>	<b>COUNSELING SERVICES</b>	<b>110,215</b>	<b>151,795</b>	<b>142,728</b>	<b>1.00</b>	<b>145,959</b>	<b>0</b>	<b>0</b>	<b>1.00</b>
<b>Function 2134</b>	<b>NURSE SERVICES</b>								
112	CLASSIFIED SALARIES	0	23,422	19,222	0.44	26,606	0	0	0.44
139	OPT OUT INS	0	2,240	3,475	0.00	2,896	0	0	0.00
211	PERS	0	4,251	5,531	0.00	7,824	0	0	0.00
212	PERS - EMP PAID PICK UP	0	4,101	0	0.00	1,770	0	0	0.00
220	SOCIAL SECURITY	0	1,963	1,686	0.00	2,257	0	0	0.00
231	WORKERS COMPENSATON	0	84	71	0.00	89	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	10	9	0.00	12	0	0	0.00
233	STATE TAX PFMLI	0	103	88	0.00	118	0	0	0.00
<b>Total Function 2134</b>	<b>NURSE SERVICES</b>	<b>0</b>	<b>36,172</b>	<b>30,081</b>	<b>0.44</b>	<b>41,572</b>	<b>0</b>	<b>0</b>	<b>0.44</b>
<b>Function 2552</b>	<b>VEHICLE OPERATION SERVICE</b>								
112	CLASSIFIED SALARIES	232	0	0	0.00	0	0	0	0.00
211	PERS	55	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	17	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	1	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0	0	0.00
<b>Total Function 2552</b>	<b>VEHICLE OPERATION SERVICE</b>	<b>305</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 5206</b>	<b>SUMMER SCHOOL FUND TRANSFER</b>								
700	TRANSFERS	38,940	0	0	0.00	0	0	0	0.00
<b>Total Function 5206</b>	<b>SUMMER SCHOOL FUND TRANSFER</b>	<b>38,940</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 251</b>	<b>STUDENT IMPROVEMENT GRANT SSA CAT TAX</b>	<b>444,810</b>	<b>587,776</b>	<b>543,112</b>	<b>6.25</b>	<b>529,371</b>	<b>0</b>	<b>0</b>	<b>4.99</b>

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 252	HIGH SCHOOL SUCCESS/MS 98								
	1960 RECOVERY PRIOR YEAR EXP	20	0	0	0.00	0	0	0	0.00
	1961 RECOVERY CURRENT YEAR EXP	25	0	0	0.00	0	0	0	0.00
	3299 OTHER RESTRICTEDGRANTS IN AID	161,775	94,548	148,397	0.00	147,289	0	0	0.00
Total Fund 252	HIGH SCHOOL SUCCESS/MS 98	161,820	94,548	148,397	0.00	147,289	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 252	HIGH SCHOOL SUCCESS/MS 98								
Function 1111	ELEMENTARY EDUCATION K-5								
410	CONSUMABLE SUPPLIES & MAT	709	0	0	0.00	0	0	0	0.00
Total Function 1111	ELEMENTARY EDUCATION K-5	709	0	0	0.00	0	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
470	COMPUTER SOFTWARE	699	0	0	0.00	0	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA	699	0	0	0.00	0	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS								
111	LICENSED SALARIES	5,685	6,154	6,300	0.08	32,982	0	0	0.89
112	CLASSIFIED SALARIES	21,223	22,253	26,166	0.80	26,482	0	0	0.75
130	ADDITIONAL SALARY	451	157	0	0.00	(171)	0	0	0.00
211	PERS	6,589	7,324	8,305	0.00	16,837	0	0	0.00
220	SOCIAL SECURITY	2,075	2,169	2,440	0.00	4,511	0	0	0.00
231	WORKERS COMPENSATON	97	106	112	0.00	190	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	11	11	13	0.00	35	0	0	0.00
233	STATE TAX PFMLI	64	113	128	0.00	236	0	0	0.00
240	VEBA CONTRIBUTION	(291)	(292)	6,751	0.00	0	0	0	0.00
241	HEALTH INSURANCE	1,617	1,681	5,954	0.00	1,500	0	0	0.00
249	OTHER BENEFITS	1,890	2,235	0	0.00	4,300	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	6,300	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	27,397	1,764	2,000	0.00	0	0	0	0.00
374	OTHER TUITION	13,510	8,130	13,493	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	1,013	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	2,879	291	2,000	0.00	19,960	0	0	0.00
470	COMPUTER SOFTWARE	499	0	2,000	0.00	0	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	91,467	58,397	75,662	0.88	106,861	0	0	1.64
Function 1280	ALTERNATIVE EDUCATION								
111	LICENSED SALARIES	0	8,389	0	0.00	0	0	0	0.00
112	CLASSIFIED SALARIES	0	5,427	23,849	0.15	0	0	0	0.81
211	PERS	0	2,626	5,964	0.00	0	0	0	0.00
220	SOCIAL SECURITY	0	973	1,703	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	83	83	0.00	0	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 252</b>	<b>HIGH SCHOOL SUCCESS/MS 98</b>								
<b>Function 1280</b>	<b>ALTERNATIVE EDUCATION</b>								
232	UNEMPLOYMENT COMPENSATION	0	5	9	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	51	89	0.00	0	0	0	0.00
240	VEBA CONTRIBUTION	0	2,413	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	1,580	0	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	500	2,700	0.00	0	0	0	0.00
<b>Total Function 1280</b>	<b>ALTERNATIVE EDUCATION</b>	<b>0</b>	<b>22,047</b>	<b>34,396</b>	<b>0.15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.81</b>
<b>Function 2122</b>	<b>COUNSELING SERVICES</b>								
111	LICENSED SALARIES	42,352	26,783	24,870	0.30	25,874	0	0	0.30
211	PERS	3,201	6,704	6,225	0.00	6,862	0	0	0.00
220	SOCIAL SECURITY	3,097	1,948	1,807	0.00	1,882	0	0	0.00
231	WORKERS COMPENSATON	151	87	81	0.00	77	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	16	10	9	0.00	10	0	0	0.00
233	STATE TAX PFMLI	96	102	94	0.00	98	0	0	0.00
240	VEBA CONTRIBUTION	9,878	(97)	(1,072)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	5,692	6,310	6,324	0.00	5,625	0	0	0.00
<b>Total Function 2122</b>	<b>COUNSELING SERVICES</b>	<b>64,482</b>	<b>41,845</b>	<b>38,338</b>	<b>0.30</b>	<b>40,429</b>	<b>0</b>	<b>0</b>	<b>0.30</b>
<b>Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>								
340	TRAVEL	2,250	0	0	0.00	0	0	0	0.00
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVEL</b>	<b>2,250</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>								
690	GRANT INDIRECT CHARGES	2,212	0	0	0.00	0	0	0	0.00
<b>Total Function 2410</b>	<b>OFFICE OF PRINCIPAL SERVI</b>	<b>2,212</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 252</b>	<b>HIGH SCHOOL SUCCESS/MS 98</b>	<b>161,820</b>	<b>122,289</b>	<b>148,397</b>	<b>1.33</b>	<b>147,289</b>	<b>0</b>	<b>0</b>	<b>2.76</b>

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 254	STATE SUMMER SCHOOL								
	3000 STATE REVENUE	20,594	0	0	0.00	0	0	0	0.00
Total Fund 254	STATE SUMMER SCHOOL	20,594	0	0	0.00	0	0	0	0.00

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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<b>Fund 254</b>	<b>STATE SUMMER SCHOOL</b>								
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Function 1111	ELEMENTARY EDUCATION K-5								
111	LICENSED SALARIES	9,234	0	0	0.00	0	0	0	0.00
112	CLASSIFIED SALARIES	941	0	0	0.00	0	0	0	0.00
211	PERS	1,975	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	21	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	774	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	47	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	0	0	0.00	0	0	0	0.00
340	TRAVEL	211	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	476	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	3,540	0	0	0.00	0	0	0	0.00
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Total Function 1111	ELEMENTARY EDUCATION K-5	17,222	0	0	0.00	0	0	0	0.00
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Function 1131	HIGH SCHOOL PROGRAMS								
410	CONSUMABLE SUPPLIES & MAT	1,425	0	0	0.00	0	0	0	0.00
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Total Function 1131	HIGH SCHOOL PROGRAMS	1,425	0	0	0.00	0	0	0	0.00
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Function 2552	VEHICLE OPERATION SERVICE								
112	CLASSIFIED SALARIES	696	0	0	0.00	0	0	0	0.00
130	ADDITIONAL SALARY	766	0	0	0.00	0	0	0	0.00
211	PERS	347	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	110	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	28	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	0	0	0	0.00
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Total Function 2552	VEHICLE OPERATION SERVICE	1,948	0	0	0.00	0	0	0	0.00
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Total Fund 254	STATE SUMMER SCHOOL	20,594	0	0	0.00	0	0	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 256	EARLY LITERACY								
	3299 OTHER RESTRICTEDGRANTS IN AID	0	42,163	43,884	0.00	62,546	0	0	0.00
Total Fund 256	EARLY LITERACY	0	42,163	43,884	0.00	62,546	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 256	EARLY LITERACY								
Function 1111	ELEMENTARY EDUCATION K-5								
111	LICENSED SALARIES	0	0	0	0.00	34,081	0	0	0.36
112	CLASSIFIED SALARIES	0	946	0	0.00	0	0	0	0.00
211	PERS	0	89	0	0.00	9,071	0	0	0.00
220	SOCIAL SECURITY	0	71	0	0.00	2,204	0	0	0.00
231	WORKERS COMPENSATON	0	3	0	0.00	94	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	11	0	0	0.00
233	STATE TAX PFMLI	0	4	0	0.00	115	0	0	0.00
241	HEALTH INSURANCE	0	0	0	0.00	6,000	0	0	0.00
249	OTHER BENEFITS	0	38	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	125	5,666	0.00	3,000	0	0	0.00
Total Function 1111	ELEMENTARY EDUCATION K-5	0	1,277	5,666	0.00	54,576	0	0	0.36
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
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
Total Function 2222	LIBRARY/MEDIA CENTER	0	5,921	20,385	0.25	0	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL								
130	ADDITIONAL SALARY	0	10,252	9,517	0.00	0	0	0	0.00
211	PERS	0	2,418	2,304	0.00	3,020	0	0	0.00
220	SOCIAL SECURITY	0	779	697	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	0	34	50	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	4	5	0.00	0	0	0	0.00
233	STATE TAX PFMLI	0	41	60	0.00	0	0	0	0.00
249	OTHER BENEFITS	0	51	250	0.00	0	0	0	0.00
340	TRAVEL	0	20,250	4,950	0.00	4,950	0	0	0.00
389	OTHER NON-INSTR PROF SERV	0	424	0	0.00	0	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	0	34,254	17,833	0.00	7,970	0	0	0.00

111

Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	256	EARLY LITERACY							
Total Fund	256								
	EARLY LITERACY	0	41,451	43,884	0.25	62,546	0	0	0.36

Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	258	SB1149 CONSERVE ENERGY							
	2200	RESTRICTED REVENUE	14,863	17,986	0	0.00	0	0	0.00
	3299	OTHER RESTRICTEDGRANTS IN AID	0	0	15,000	0.00	21,000	0	0.00
	5400	BEGINNING FUND BALANCE	169,154	184,017	202,000	0.00	223,000	0	0.00
Total Fund	258	SB1149 CONSERVE ENERGY	184,017	202,003	217,000	0.00	244,000	0	0.00

# Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 258</b>	<b>SB1149 CONSERVE ENERGY</b>									
Function 2542	CARE & UPKEEP OF BUILDING									
380	NONINSTRUCTIONAL PROF & T		0	0	30,000	0.00	15,000	0	0	0.00
Total Function 2542	CARE & UPKEEP OF BUILDING		0	0	30,000	0.00	15,000	0	0	0.00
Function 2544	DISTRICT-WIDE MAINTENANCE									
410	CONSUMABLE SUPPLIES & MAT		0	0	20,000	0.00	0	0	0	0.00
Total Function 2544	DISTRICT-WIDE MAINTENANCE		0	0	20,000	0.00	0	0	0	0.00
Function 4150	BLDG ACQUISITION/CONSTRUC									
520	BUILDING ACQUISITION		0	0	0	0.00	120,000	0	0	0.00
Total Function 4150	BLDG ACQUISITION/CONSTRUC		0	0	0	0.00	120,000	0	0	0.00
Function 6110	OPERATING CONTINGENCY									
810	PLANNED RESERVES		0	0	167,000	0.00	0	0	0	0.00
Total Function 6110	OPERATING CONTINGENCY		0	0	167,000	0.00	0	0	0	0.00
Function 7000	UNAPPROPRIATED ENDING FUN									
820	RESERVE FOR NEXT YEAR		1,486,156	926,998	0	0.00	109,000	0	0	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUN		1,486,156	926,998	0	0.00	109,000	0	0	0.00
Total Fund 258	SB1149 CONSERVE ENERGY		1,486,156	926,998	217,000	0.00	244,000	0	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	266	KNAPPA COMMUNITY COURT								
	1920	PRIVATE CONTRIBUTIONS	0	0	0	0.00	1,000	0	0	0.00
	5400	BEGINNING FUND BALANCE	0	0	0	0.00	10,000	0	0	0.00
Total Fund	266	KNAPPA COMMUNITY COURT	0	0	0	0.00	11,000	0	0	0.00

Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	266	KNAPPA COMMUNITY COURT								
Function	2544	DISTRICT-WIDE MAINTENANCE								
	322	REPAIRS & MAINTENANCE SER	0	0	0	0.00	500	0	0	0.00
	325	ELECTRICITY	0	0	0	0.00	200	0	0	0.00
	410	CONSUMABLE SUPPLIES & MAT	0	0	0	0.00	1,000	0	0	0.00
Total Function	2544	DISTRICT-WIDE MAINTENANCE	0	0	0	0.00	1,700	0	0	0.00
Function	7000	UNAPPROPRIATED ENDING FUN								
	820	RESERVE FOR NEXT YEAR	0	0	0	0.00	9,300	0	0	0.00
Total Function	7000	UNAPPROPRIATED ENDING FUN	0	0	0	0.00	9,300	0	0	0.00
Total Fund	266	KNAPPA COMMUNITY COURT	0	0	0	0.00	11,000	0	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	270 AVID								
	2200 RESTRICTED REVENUE	6,000	4,000	0	0.00	0	0	0	0.00
Total Fund	270 AVID	6,000	4,000	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
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Fund 270 AVID			<hr/>							
Function	1131	HIGH SCHOOL PROGRAMS								
	640	DUES & FEES	4,300	0	0	0.00	0	0	0	0.00
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Total Function	1131	HIGH SCHOOL PROGRAMS	4,300	0	0	0.00	0	0	0	0.00
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Function	2240	INSTRUCTIONAL STAFF DEVEL								
	340	TRAVEL	1,700	0	0	0.00	0	0	0	0.00
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Total Function	2240	INSTRUCTIONAL STAFF DEVEL	1,700	0	0	0.00	0	0	0	0.00
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Total Fund	270	AVID	6,000	0	0	0.00	0	0	0	0.00

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 271</b>	<b>EXTRA CURRICULAR</b>								
	1710 ADMISSIONS	10,165	8,822	10,000	0.00	10,000	0	0	0.00
	1742 ATHLETICS	13,073	15,100	13,000	0.00	13,000	0	0	0.00
	1745 USER FEES	4,881	6,240	5,000	0.00	5,000	0	0	0.00
	1790 OTHER CURRICULAR ACTIVITY	0	0	0	0.00	5,000	0	0	0.00
	1920 PRIVATE CONTRIBUTIONS	0	2,100	0	0.00	1,000	0	0	0.00
	1960 RECOVERY PRIOR YEAR EXP	1,173	180	0	0.00	0	0	0	0.00
	1961 RECOVERY CURRENT YEAR EXP	5,114	8,555	6,000	0.00	0	0	0	0.00
	1990 MISCELLANEOUS	508	139	0	0.00	0	0	0	0.00
	5200 INTERFUND TRANSFERS	212,000	197,000	257,000	0.00	260,000	0	0	0.00
	5400 BEGINNING FUND BALANCE	372	0	0	0.00	0	0	0	0.00
<b>Total Fund 271</b>	<b>EXTRA CURRICULAR</b>	<b>247,287</b>	<b>238,136</b>	<b>291,000</b>	<b>0.00</b>	<b>294,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 271	EXTRA CURRICULAR								
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
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 1122	MIDDLE/JUNIOR HIGH SCHOOL								
130	ADDITIONAL SALARY	13,498	18,618	15,897	0.00	14,608	0	0	0.00
211	PERS	2,187	4,220	3,575	0.00	1,670	0	0	0.00
220	SOCIAL SECURITY	1,029	1,413	1,205	0.00	1,107	0	0	0.00
231	WORKERS COMPENSATON	48	64	54	0.00	45	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	5	27	6	0.00	6	0	0	0.00
233	STATE TAX PFMLI	30	74	63	0.00	58	0	0	0.00
322	REPAIRS & MAINTENANCE SER	0	1,598	2,000	0.00	0	0	0	0.00
340	TRAVEL	0	11	0	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	846	0	11,000	0.00	6,000	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	5,739	6,240	4,000	0.00	3,000	0	0	0.00
640	DUES & FEES	2,259	4,967	5,000	0.00	5,000	0	0	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL	25,641	37,232	42,800	0.00	31,494	0	0	0.00
Function 1132	HIGH SCHOOL COCURRICULAR								
111	LICENSED SALARIES	5,932	4,874	5,017	0.06	14,780	0	0	0.17
130	ADDITIONAL SALARY	119,068	117,532	89,360	0.00	108,025	0	0	0.00
211	PERS	13,047	19,547	15,075	0.00	14,824	0	0	0.00
212	PERS - EMP PAID PICK UP	108	23	0	0.00	5	0	0	0.00
220	SOCIAL SECURITY	9,512	9,265	7,133	0.00	6,228	0	0	0.00
231	WORKERS COMPENSATON	470	407	311	0.00	247	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	50	130	37	0.00	33	0	0	0.00
233	STATE TAX PFMLI	253	484	357	0.00	324	0	0	0.00
240	VEBA CONTRIBUTION	0	(216)	(214)	0.00	0	0	0	0.00
241	HEALTH INSURANCE	0	1,261	1,265	0.00	4,155	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 271</b>	<b>EXTRA CURRICULAR</b>								
<b>Function 1132</b>	<b>HIGH SCHOOL COCURRICULAR</b>								
310	PROFESSIONAL/TECHNICAL/IN	10,823	2,398	12,000	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	214	1,162	2,500	0.00	0	0	0	0.00
324	RENTALS	514	210	0	0.00	0	0	0	0.00
340	TRAVEL	8,390	8,319	7,500	0.00	0	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	11,562	17,538	50,000	0.00	50,000	0	0	0.00
389	OTHER NON-INSTR PROF SERV	786	1,185	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	24,680	32,886	35,797	0.00	33,886	0	0	0.00
460	NONCONSUMABLE SUPPLIES	4,073	3,197	5,000	0.00	0	0	0	0.00
640	DUES & FEES	12,165	14,790	15,000	0.00	30,000	0	0	0.00
<b>Total Function 1132</b>	<b>HIGH SCHOOL COCURRICULAR</b>	<b>221,647</b>	<b>234,993</b>	<b>246,138</b>	<b>0.06</b>	<b>262,506</b>	<b>0</b>	<b>0</b>	<b>0.17</b>
<b>Total Fund 271</b>	<b>EXTRA CURRICULAR</b>	<b>247,287</b>	<b>272,225</b>	<b>291,000</b>	<b>0.06</b>	<b>294,000</b>	<b>0</b>	<b>0</b>	<b>0.17</b>

Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526	
Fund	272	KNAPPA FOUNDATION MINI GR								
	1920	PRIVATE CONTRIBUTIONS	55,317	104,114	80,000	0.00	80,000	0	0	0.00
Total Fund	272	KNAPPA FOUNDATION MINI GR	55,317	104,114	80,000	0.00	80,000	0	0	0.00

# Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 272 KNAPPA FOUNDATION MINI GR										
Function	1111	ELEMENTARY EDUCATION K-5								
	130	ADDITIONAL SALARY	0	500	525	0.00	525	0	0	0.00
	211	PERS	0	125	130	0.00	130	0	0	0.00
	220	SOCIAL SECURITY	0	37	40	0.00	40	0	0	0.00
	231	WORKERS COMPENSATON	0	2	2	0.00	2	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	0	0	1	0.00	1	0	0	0.00
	233	STATE TAX PFMLI	0	2	2	0.00	2	0	0	0.00
	310	PROFESSIONAL/TECHNICAL/IN	0	3,700	0	0.00	0	0	0	0.00
	410	CONSUMABLE SUPPLIES & MAT	16,774	9,771	20,000	0.00	20,000	0	0	0.00
	460	NONCONSUMABLE SUPPLIES	0	0	19,300	0.00	19,300	0	0	0.00
	470	COMPUTER SOFTWARE	0	0	8,000	0.00	8,000	0	0	0.00
Total Function	1111	ELEMENTARY EDUCATION K-5	16,774	14,137	48,000	0.00	48,000	0	0	0.00
Function	1121	MIDDLE/JUNIOR HIGH PROGRA								
	340	TRAVEL	0	5,998	5,000	0.00	5,000	0	0	0.00
	410	CONSUMABLE SUPPLIES & MAT	1,027	788	5,000	0.00	5,000	0	0	0.00
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRA	1,027	6,786	10,000	0.00	10,000	0	0	0.00
Function	1131	HIGH SCHOOL PROGRAMS								
	343	STUDENT TRAVEL OUT-OF-DIS	12,554	4,174	10,000	0.00	10,000	0	0	0.00
	410	CONSUMABLE SUPPLIES & MAT	2,917	1,194	5,000	0.00	5,000	0	0	0.00
	460	NONCONSUMABLE SUPPLIES	1,384	0	0	0.00	0	0	0	0.00
	470	COMPUTER SOFTWARE	0	5,495	0	0.00	0	0	0	0.00
	480	COMPUTER HARDWARE	4,845	0	0	0.00	0	0	0	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	21,699	10,863	15,000	0.00	15,000	0	0	0.00
Function	1250	RESOURCE ROOMS								
	410	CONSUMABLE SUPPLIES & MAT	2,452	0	2,000	0.00	2,000	0	0	0.00
Total Function	1250	RESOURCE ROOMS	2,452	0	2,000	0.00	2,000	0	0	0.00
Function	2321	OFFICE OF SUPERINTENDENT								
	410	CONSUMABLE SUPPLIES & MAT	6,341	0	5,000	0.00	5,000	0	0	0.00
Total Function	2321	OFFICE OF SUPERINTENDENT	6,341	0	5,000	0.00	5,000	0	0	0.00
Function	2660	TECHNOLOGY SERVICES								

Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	272	KNAPPA FOUNDATION MINI GR								
Function	2660	TECHNOLOGY SERVICES								
	480	COMPUTER HARDWARE	7,023	0	0	0.00	0	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	7,023	0	0	0.00	0	0	0	0.00
Function	4150	BLDG ACQUISITION/CONSTRUC								
	530	IMPROVEMENTS OTHER THAN B	0	72,328	0	0.00	0	0	0	0.00
Total Function	4150	BLDG ACQUISITION/CONSTRUC	0	72,328	0	0.00	0	0	0	0.00
Total Fund	272	KNAPPA FOUNDATION MINI GR	55,317	104,114	80,000	0.00	80,000	0	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	273	CELL TOWER LEASE								
	1910	RENTALS	13,629	14,037	14,000	0.00	15,000	0	0	0.00
	5400	BEGINNING FUND BALANCE	62,869	76,498	65,000	0.00	65,000	0	0	0.00
Total Fund	273	CELL TOWER LEASE	76,498	90,535	79,000	0.00	80,000	0	0	0.00



# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 273	CELL TOWER LEASE								
Function 1111	ELEMENTARY EDUCATION K-5								
112	CLASSIFIED SALARIES	0	16,493	7,251	0.24	3,279	0	0	0.12
130	ADDITIONAL SALARY	0	0	10,000	0.00	13,972	0	0	0.00
211	PERS	0	4,248	4,428	0.00	4,428	0	0	0.00
220	SOCIAL SECURITY	0	1,259	1,855	0.00	1,855	0	0	0.00
231	WORKERS COMPENSATON	0	61	50	0.00	50	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	7	7	0.00	7	0	0	0.00
233	STATE TAX PFMLI	0	66	69	0.00	69	0	0	0.00
249	OTHER BENEFITS	0	399	400	0.00	400	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	2,000	10,000	0.00	10,000	0	0	0.00
Total Function 1111	ELEMENTARY EDUCATION K-5	0	24,532	34,059	0.24	34,059	0	0	0.12
Function 1121	MIDDLE/JUNIOR HIGH PROGRA								
410	CONSUMABLE SUPPLIES & MAT	0	52	0	0.00	0	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRA	0	52	0	0.00	0	0	0	0.00
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL								
410	CONSUMABLE SUPPLIES & MAT	0	0	6,000	0.00	6,000	0	0	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL	0	0	6,000	0.00	6,000	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS								
130	ADDITIONAL SALARY	0	0	5,000	0.00	5,000	0	0	0.00
211	PERS	0	0	1,250	0.00	1,250	0	0	0.00
220	SOCIAL SECURITY	0	0	2,000	0.00	2,000	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	691	0.00	691	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	0	5,000	0.00	5,000	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	0	15,000	0.00	16,000	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	28,941	0.00	29,941	0	0	0.00
Function 2543	CARE & UPKEEP OF GROUNDS								
460	NONCONSUMABLE SUPPLIES	0	0	10,000	0.00	10,000	0	0	0.00
Total Function 2543	CARE & UPKEEP OF GROUNDS	0	0	10,000	0.00	10,000	0	0	0.00
Total Fund 273	CELL TOWER LEASE	0	24,583	79,000	0.24	80,000	0	0	0.12

Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 277	LIBRARY BOOKS								
	1920 PRIVATE CONTRIBUTIONS	527	0	0	0.00	0	0	0	0.00
	1990 MISCELLANEOUS	4,282	3,310	5,000	0.00	5,000	0	0	0.00
	3299 OTHER RESTRICTEDGRANTS IN AID	9,921	0	0	0.00	0	0	0	0.00
	5400 BEGINNING FUND BALANCE	2,462	4,489	7,100	0.00	7,100	0	0	0.00
Total Fund 277	LIBRARY BOOKS	17,191	7,799	12,100	0.00	12,100	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	277	LIBRARY BOOKS								
Function	2222	LIBRARY/MEDIA CENTER								
	410	CONSUMABLE SUPPLIES & MAT	4,027	0	4,100	0.00	4,100	0	0	0.00
	430	LIBRARY BOOKS	8,675	3,296	8,000	0.00	8,000	0	0	0.00
Total Function	2222	LIBRARY/MEDIA CENTER	12,702	3,296	12,100	0.00	12,100	0	0	0.00
Total Fund	277	LIBRARY BOOKS	12,702	3,296	12,100	0.00	12,100	0	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	279 OTHER PRIVATE GRANTS								
	1920 PRIVATE CONTRIBUTIONS	5,975	20,779	7,000	0.00	7,000	0	0	0.00
	1961 RECOVERY CURRENT YEAR EXP	15,228	11,156	10,000	0.00	10,000	0	0	0.00
	1990 MISCELLANEOUS	2,416	15,328	0	0.00	0	0	0	0.00
	2200 RESTRICTED REVENUE	21,500	2,975	150,000	0.00	100,000	0	0	0.00
	3299 OTHER RESTRICTEDGRANTS IN AID	71,211	4,426	5,000	0.00	50,000	0	0	0.00
	4500 RESTRICTED REVENUE FROM FED C	0	0	0	0.00	50,000	0	0	0.00
Total Fund	279 OTHER PRIVATE GRANTS	116,331	54,664	172,000	0.00	217,000	0	0	0.00

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526	
Fund	279	OTHER PRIVATE GRANTS								
Function	1111	ELEMENTARY EDUCATION K-5								
	111	LICENSED SALARIES	137	0	40,000	0.00	40,000	0	0	0.00
	112	CLASSIFIED SALARIES	3,754	0	10,000	0.00	9,589	0	0	0.00
	130	ADDITIONAL SALARY	14,594	9,313	15,000	0.00	3,400	0	0	0.00
	211	PERS	6,081	1,542	15,000	0.00	1,002	0	0	0.00
	212	PERS - EMP PAID PICK UP	94	0	100	0.00	0	0	0	0.00
	220	SOCIAL SECURITY	1,929	454	4,500	0.00	254	0	0	0.00
	231	WORKERS COMPENSATON	122	19	500	0.00	10	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	10	2	0	0.00	1	0	0	0.00
	233	STATE TAX PFMLI	34	24	50	0.00	13	0	0	0.00
	340	TRAVEL	19	121	0	0.00	0	0	0	0.00
	389	OTHER NON-INSTR PROF SERV	0	2,892	8,000	0.00	8,000	0	0	0.00
	410	CONSUMABLE SUPPLIES & MAT	9,948	4,355	15,000	0.00	25,000	0	0	0.00
Total Function	1111	ELEMENTARY EDUCATION K-5	36,721	18,721	108,150	0.00	87,269	0	0	0.00
Function	1121	MIDDLE/JUNIOR HIGH PROGRA								
	130	ADDITIONAL SALARY	2,000	0	13,000	0.00	13,000	0	0	0.00
	211	PERS	479	0	3,000	0.00	3,000	0	0	0.00
	220	SOCIAL SECURITY	146	0	1,000	0.00	1,000	0	0	0.00
	231	WORKERS COMPENSATON	6	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	4	0	0	0.00	0	0	0	0.00
	310	PROFESSIONAL/TECHNICAL/IN	0	0	8,000	0.00	15,000	0	0	0.00
	324	RENTALS	0	250	0	0.00	0	0	0	0.00
	410	CONSUMABLE SUPPLIES & MAT	1,265	779	2,000	0.00	20,000	0	0	0.00
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRA	3,901	1,029	27,000	0.00	52,000	0	0	0.00
Function	1131	HIGH SCHOOL PROGRAMS								
	130	ADDITIONAL SALARY	5,750	1,500	14,500	0.00	15,000	0	0	0.00
	211	PERS	1,387	375	3,875	0.00	3,500	0	0	0.00
	212	PERS - EMP PAID PICK UP	15	0	0	0.00	0	0	0	0.00
	220	SOCIAL SECURITY	396	115	914	0.00	1,200	0	0	0.00
	231	WORKERS COMPENSATON	19	55	74	0.00	5	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	2	1	6	0.00	5	0	0	0.00
	233	STATE TAX PFMLI	15	6	21	0.00	20	0	0	0.00

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 279</b>	<b>OTHER PRIVATE GRANTS</b>								
<b>Function 1131</b>	<b>HIGH SCHOOL PROGRAMS</b>								
241	HEALTH INSURANCE	0	0	0	0.00	607	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	850	0	0	0.00	0	0	0	0.00
389	OTHER NON-INSTR PROF SERV	0	0	1,200	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,662	139	8,000	0.00	20,000	0	0	0.00
<b>Total Function 1131</b>	<b>HIGH SCHOOL PROGRAMS</b>	<b>10,096</b>	<b>2,191</b>	<b>28,589</b>	<b>0.00</b>	<b>40,337</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1140</b>	<b>PRE-K PROGRAMS</b>								
130	ADDITIONAL SALARY	1,920	300	2,000	0.00	0	0	0	0.00
211	PERS	455	75	300	0.00	0	0	0	0.00
220	SOCIAL SECURITY	147	23	100	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	7	1	10	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	5	0.00	0	0	0	0.00
233	STATE TAX PFMLI	2	1	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	0	1,326	0	0.00	0	0	0	0.00
<b>Total Function 1140</b>	<b>PRE-K PROGRAMS</b>	<b>2,532</b>	<b>1,727</b>	<b>2,415</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1250</b>	<b>RESOURCE ROOMS</b>								
130	ADDITIONAL SALARY	3,782	0	0	0.00	0	0	0	0.00
211	PERS	914	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	288	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	13	0	0	0.00	0	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	0	0	0.00	0	0	0	0.00
233	STATE TAX PFMLI	7	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	7,264	1,529	0	0.00	0	0	0	0.00
<b>Total Function 1250</b>	<b>RESOURCE ROOMS</b>	<b>12,270</b>	<b>1,529</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1272</b>	<b>TITLE I</b>								
130	ADDITIONAL SALARY	2,127	0	0	0.00	0	0	0	0.00
211	PERS	524	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	161	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	7	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	4	0	0	0.00	0	0	0	0.00
<b>Total Function 1272</b>	<b>TITLE I</b>	<b>2,825</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 279	OTHER PRIVATE GRANTS								
Function 2122	COUNSELING SERVICES								
130	ADDITIONAL SALARY	1,250	0	0	0.00	0	0	0	0.00
211	PERS	320	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	90	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	15	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	3	0	0	0.00	0	0	0	0.00
Total Function 2122	COUNSELING SERVICES	1,708	0	0	0.00	0	0	0	0.00
Function 2134	NURSE SERVICES								
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	38	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	1,010	402	846	0.00	8,961	0	0	0.00
Total Function 2134	NURSE SERVICES	1,670	402	846	0.00	8,961	0	0	0.00
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
Function 2240	INSTRUCTIONAL STAFF DEVEL								
245	TUITION	12,570	0	0	0.00	0	0	0	0.00
340	TRAVEL	285	0	0	0.00	0	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	2,367	0	5,000	0.00	28,433	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	15,222	0	5,000	0.00	28,433	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 279	OTHER PRIVATE GRANTS								
Function 2321	OFFICE OF SUPERINTENDENT								
410	CONSUMABLE SUPPLIES & MAT	100	0	0	0.00	0	0	0	0.00
Total Function 2321	OFFICE OF SUPERINTENDENT	100	0	0	0.00	0	0	0	0.00
Function 2410	OFFICE OF PRINCIPAL SERVI								
130	ADDITIONAL SALARY	3,156	0	0	0.00	0	0	0	0.00
211	PERS	749	0	0	0.00	0	0	0	0.00
212	PERS - EMP PAID PICK UP	135	0	0	0.00	0	0	0	0.00
220	SOCIAL SECURITY	237	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	33	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	8	0	0	0.00	0	0	0	0.00
241	HEALTH INSURANCE	86	0	0	0.00	0	0	0	0.00
340	TRAVEL	0	159	0	0.00	0	0	0	0.00
690	GRANT INDIRECT CHARGES	0	70	0	0.00	0	0	0	0.00
Total Function 2410	OFFICE OF PRINCIPAL SERVI	4,403	230	0	0.00	0	0	0	0.00
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
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



## Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund 279	OTHER PRIVATE GRANTS									
Total Function	2542	CARE & UPKEEP OF BUILDING	3,288	0	0	0.00	0	0	0	0.00
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
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
Total Function	2543	CARE & UPKEEP OF GROUNDS	1,851	0	0	0.00	0	0	0	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
Total Function	2544	DISTRICT-WIDE MAINTENANCE	699	0	0	0.00	0	0	0	0.00
Function	2552	VEHICLE OPERATION SERVICE								
112		CLASSIFIED SALARIES	753	655	0	0.00	0	0	0	0.00
130		ADDITIONAL SALARY	8,709	0	0	0.00	0	0	0	0.00
211		PERS	2,217	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	694	0	0	0.00	0	0	0	0.00
231		WORKERS COMPENSATON	201	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
Total Function	2552	VEHICLE OPERATION SERVICE	12,606	655	0	0.00	0	0	0	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

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
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<b>Fund 279</b>	<b>OTHER PRIVATE GRANTS</b>								
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Function 2660	TECHNOLOGY SERVICES								
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
470	COMPUTER SOFTWARE	1,425	0	0	0.00	0	0	0	0.00
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Total Function 2660	TECHNOLOGY SERVICES	2,097	0	0	0.00	0	0	0	0.00
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Function 3100	FOOD SERVICES								
130	ADDITIONAL SALARY	1,655	0	0	0.00	0	0	0	0.00
211	PERS	408	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	125	0	0	0.00	0	0	0	0.00
231	WORKERS COMPENSATON	22	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
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Total Function 3100	FOOD SERVICES	2,244	0	0	0.00	0	0	0	0.00
<hr/>									
Total Fund 279	OTHER PRIVATE GRANTS	116,331	26,484	172,000	0.00	217,000	0	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	286	FORESTRY CLASS DONATIONS								
	1920	PRIVATE CONTRIBUTIONS	20,000	20,000	20,000	0.00	20,000	0	0	0.00
	5400	BEGINNING FUND BALANCE	0	20,000	35,000	0.00	55,000	0	0	0.00
Total Fund	286	FORESTRY CLASS DONATIONS	20,000	40,000	55,000	0.00	75,000	0	0	0.00

Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	286	FORESTRY CLASS DONATIONS								
Function	1131	HIGH SCHOOL PROGRAMS								
	410	CONSUMABLE SUPPLIES & MAT	0	0	25,000	0.00	25,000	0	0	0.00
	460	NONCONSUMABLE SUPPLIES	0	4,315	30,000	0.00	50,000	0	0	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	0	4,315	55,000	0.00	75,000	0	0	0.00
Total Fund	286	FORESTRY CLASS DONATIONS	0	4,315	55,000	0.00	75,000	0	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 290	TRANSPORTATION EQUIP RES								
	1961 RECOVERY CURRENT YEAR EXP	116,598	50,000	0	0.00	0	0	0	0.00
	3222 STATE SCHOOOL FUND TRANSPOR1	76,434	0	35,000	0.00	100,000	0	0	0.00
	5200 INTERFUND TRANSFERS	150,000	150,000	0	0.00	0	0	0	0.00
	5400 BEGINNING FUND BALANCE	391,298	294,151	81,000	0.00	200,000	0	0	0.00
Total Fund 290	TRANSPORTATION EQUIP RES	734,330	494,151	116,000	0.00	300,000	0	0	0.00

Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	290	TRANSPORTATION EQUIP RES								
Function	2552	VEHICLE OPERATION SERVICE								
	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
	564	BUSES/CAPITAL BUS IMPROVE	178,443	0	116,000	0.00	300,000	0	0	0.00
Total Function	2552	VEHICLE OPERATION SERVICE	440,179	303,067	116,000	0.00	300,000	0	0	0.00
Total Fund	290	TRANSPORTATION EQUIP RES	440,179	303,067	116,000	0.00	300,000	0	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 291	PRESCHOOL								
	1311 TUITION	38,586	47,679	102,400	0.00	138,690	0	0	0.00
	1961 RECOVERY CURRENT YEAR EXP	15,578	4,912	0	0.00	0	0	0	0.00
	1990 MISCELLANEOUS	1,000	500	0	0.00	0	0	0	0.00
	3200 RESTRICTED GRANTS-IN-AID	72,750	0	50,000	0.00	0	0	0	0.00
	3299 OTHER RESTRICTEDGRANTS IN AID	14,550	113,750	0	0.00	0	0	0	0.00
	5200 INTERFUND TRANSFERS	40,169	0	0	0.00	0	0	0	0.00
Total Fund 291	PRESCHOOL	182,633	166,841	152,400	0.00	138,690	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 291	PRESCHOOL								
Function 1140	PRE-K PROGRAMS								
111	LICENSED SALARIES	70,337	50,127	45,997	0.50	51,085	0	0	0.75
112	CLASSIFIED SALARIES	50,284	47,053	57,618	2.00	43,290	0	0	1.63
130	ADDITIONAL SALARY	2,195	0	0	0.00	0	0	0	0.00
139	OPT OUT INS	7,375	4,137	3,972	0.00	3,961	0	0	0.00
211	PERS	27,813	24,459	25,349	0.00	18,423	0	0	0.00
220	SOCIAL SECURITY	9,955	7,748	8,230	0.00	6,947	0	0	0.00
231	WORKERS COMPENSATON	473	356	366	0.00	297	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	52	2,840	43	0.00	36	0	0	0.00
233	STATE TAX PFMLI	312	405	430	0.00	356	0	0	0.00
249	OTHER BENEFITS	1,470	2,250	2,660	0.00	0	0	0	0.00
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	3,325	1,022	0.00	6,701	0	0	0.00
Total Function 1140	PRE-K PROGRAMS	176,814	148,038	147,087	2.50	131,095	0	0	2.38
Function 2410	OFFICE OF PRINCIPAL SERVI								
112	CLASSIFIED SALARIES	3,638	4,009	3,980	0.11	4,802	0	0	0.13
139	OPT OUT INS	771	800	0	0.00	828	0	0	0.00
211	PERS	1,046	1,204	996	0.00	1,493	0	0	0.00
220	SOCIAL SECURITY	337	368	305	0.00	431	0	0	0.00
231	WORKERS COMPENSATON	15	17	14	0.00	18	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	2	2	0.00	2	0	0	0.00
233	STATE TAX PFMLI	10	19	16	0.00	23	0	0	0.00
Total Function 2410	OFFICE OF PRINCIPAL SERVI	5,819	6,419	5,313	0.11	7,595	0	0	0.13
Total Fund 291	PRESCHOOL	182,633	154,456	152,400	2.61	138,690	0	0	2.50



Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
Fund	292	Technology Reserve							
	5200	INTERFUND TRANSFERS	50,000	50,000	0	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	45,765	45,427	0	0.00	0	0	0.00
Total Fund	292	Technology Reserve	95,765	95,427	0	0.00	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	292	Technology Reserve								
Function	2660	TECHNOLOGY SERVICES								
410	CONSUMABLE SUPPLIES & MAT		7,114	0	0	0.00	0	0	0	0.00
470	COMPUTER SOFTWARE		5,044	9,178	0	0.00	0	0	0	0.00
480	COMPUTER HARDWARE		38,180	36,346	0	0.00	0	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	50,337	45,524	0	0.00	0	0	0	0.00
Total Fund	292	Technology Reserve	50,337	45,524	0	0.00	0	0	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	293	Textbook Reserve							
	5200	INTERFUND TRANSFERS	80,000	40,000	0	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	89,461	169,461	0	0.00	0	0	0.00
Total Fund	293	Textbook Reserve	169,461	209,461	0	0.00	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	293	Textbook Reserve								
<hr/>										
Function	1111	ELEMENTARY EDUCATION K-5								
	420	TEXTBOOKS	0	55,827	0	0.00	0	0	0	0.00
	470	COMPUTER SOFTWARE	0	13,949	0	0.00	0	0	0	0.00
<hr/>										
Total Function	1111	ELEMENTARY EDUCATION K-5	0	69,776	0	0.00	0	0	0	0.00
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Function	1121	MIDDLE/JUNIOR HIGH PROGRA								
	420	TEXTBOOKS	0	45,555	0	0.00	0	0	0	0.00
	470	COMPUTER SOFTWARE	0	2,831	0	0.00	0	0	0	0.00
<hr/>										
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRA	0	48,386	0	0.00	0	0	0	0.00
<hr/>										
Function	1131	HIGH SCHOOL PROGRAMS								
	420	TEXTBOOKS	0	29,807	0	0.00	0	0	0	0.00
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Total Function	1131	HIGH SCHOOL PROGRAMS	0	29,807	0	0.00	0	0	0	0.00
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Function	1280	ALTERNATIVE EDUCATION								
	470	COMPUTER SOFTWARE	0	15,750	0	0.00	0	0	0	0.00
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Total Function	1280	ALTERNATIVE EDUCATION	0	15,750	0	0.00	0	0	0	0.00
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Total Fund	293	Textbook Reserve	0	163,720	0	0.00	0	0	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	294	PERS LITIGATION FUND							
	1510	INTEREST EARNED	2,368	0	0	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	200,290	48,813	0	0.00	0	0	0.00
Total Fund	294	PERS LITIGATION FUND	202,658	48,813	0	0.00	0	0	0.00

## Requirements Report

			Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 294</b>	<b>PERS LITIGATION FUND</b>									
Function 2543	CARE & UPKEEP OF GROUNDS									
410	CONSUMABLE SUPPLIES & MAT		4,910	0	0	0.00	0	0	0	0.00
460	NONCONSUMABLE SUPPLIES		6,850	0	0	0.00	0	0	0	0.00
Total Function 2543	CARE & UPKEEP OF GROUNDS		11,760	0	0	0.00	0	0	0	0.00
Function 2544	DISTRICT-WIDE MAINTENANCE									
322	REPAIRS & MAINTENANCE SER		142,085	0	0	0.00	0	0	0	0.00
Total Function 2544	DISTRICT-WIDE MAINTENANCE		142,085	0	0	0.00	0	0	0	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
Total Fund 294	PERS LITIGATION FUND		153,845	48,813	0	0.00	0	0	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	296	MAINTENANCE RESERVE FUND							
	1961	RECOVERY CURRENT YEAR EXP	2,348	0	0	0.00	0	0	0.00
	3299	OTHER RESTRICTEDGRANTS IN AID	0	150,000	0	0.00	0	0	0.00
	5200	INTERFUND TRANSFERS	75,000	173,813	0	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	413,315	374,553	0	0.00	0	0	0.00
Total Fund	296	MAINTENANCE RESERVE FUND	490,663	698,366	0	0.00	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	296	MAINTENANCE RESERVE FUND							
Function	2544	DISTRICT-WIDE MAINTENANCE							
	310	PROFESSIONAL/TECHNICAL/IN	22,279	0	0	0.00	0	0	0.00
	322	REPAIRS & MAINTENANCE SER	92,389	315,790	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MAT	1,442	674	0	0.00	0	0	0.00
Total Function	2544	DISTRICT-WIDE MAINTENANCE	116,109	316,465	0	0.00	0	0	0.00
Function	4150	BLDG ACQUISITION/CONSTRUC							
	520	BUILDING ACQUISITION	0	150,000	0	0.00	0	0	0.00
Total Function	4150	BLDG ACQUISITION/CONSTRUC	0	150,000	0	0.00	0	0	0.00
Total Fund	296	MAINTENANCE RESERVE FUND	116,109	466,465	0	0.00	0	0	0.00



## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 297</b>	<b>STUDENT BODY ACCOUNTS</b>								
	1510 INTEREST EARNED	0	0	100	0.00	100	0	0	0.00
	1710 ADMISSIONS	0	0	41,000	0.00	41,000	0	0	0.00
	1740 STUDENT FEES	100	0	10,000	0.00	10,000	0	0	0.00
	1742 ATHLETICS	0	0	19,000	0.00	19,000	0	0	0.00
	1750 CONCESSIONS	0	0	25,000	0.00	25,000	0	0	0.00
	1760 FUND RAISING	0	0	35,000	0.00	55,000	0	0	0.00
	1790 OTHER CURRICULAR ACTIVITY	135,687	169,532	0	0.00	0	0	0	0.00
	1920 PRIVATE CONTRIBUTIONS	0	0	20,000	0.00	20,000	0	0	0.00
	5400 BEGINNING FUND BALANCE	167,926	180,636	170,000	0.00	170,000	0	0	0.00
<b>Total Fund 297</b>	<b>STUDENT BODY ACCOUNTS</b>	<b>303,713</b>	<b>350,168</b>	<b>320,100</b>	<b>0.00</b>	<b>340,100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 297</b>	<b>STUDENT BODY ACCOUNTS</b>								
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL								
310	PROFESSIONAL/TECHNICAL/IN	0	0	5,000	0.00	5,000	0	0	0.00
340	TRAVEL	0	0	5,000	0.00	5,000	0	0	0.00
380	NONINSTRUCTIONAL PROF & T	0	0	6,000	0.00	6,000	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	11,895	13,684	25,000	0.00	25,000	0	0	0.00
640	DUES & FEES	0	0	5,000	0.00	5,000	0	0	0.00
<b>Total Function 1122</b>	<b>MIDDLE/JUNIOR HIGH SCHOOL</b>	<b>11,895</b>	<b>13,684</b>	<b>46,000</b>	<b>0.00</b>	<b>46,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1132	HIGH SCHOOL COCURRICULAR								
310	PROFESSIONAL/TECHNICAL/IN	0	0	20,000	0.00	20,000	0	0	0.00
343	STUDENT TRAVEL OUT-OF-DIS	0	0	54,100	0.00	54,100	0	0	0.00
390	OTHER GENERAL PROF & TECH	0	0	5,000	0.00	5,000	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	111,182	151,343	125,000	0.00	145,000	0	0	0.00
640	DUES & FEES	0	0	35,000	0.00	35,000	0	0	0.00
<b>Total Function 1132</b>	<b>HIGH SCHOOL COCURRICULAR</b>	<b>111,182</b>	<b>151,343</b>	<b>239,100</b>	<b>0.00</b>	<b>259,100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 6110	OPERATING CONTINGENCY								
810	PLANNED RESERVES	0	0	35,000	0.00	0	0	0	0.00
<b>Total Function 6110</b>	<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 7000	UNAPPROPRIATED ENDING FUN								
820	RESERVE FOR NEXT YEAR	0	0	0	0.00	35,000	0	0	0.00
<b>Total Function 7000</b>	<b>UNAPPROPRIATED ENDING FUN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 297</b>	<b>STUDENT BODY ACCOUNTS</b>	<b>123,077</b>	<b>165,027</b>	<b>320,100</b>	<b>0.00</b>	<b>340,100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 299</b>	<b>NUTRITION SERVICES</b>								
	1510 INTEREST EARNED	17	5	5	0.00	100	0	0	0.00
	1600 FOOD SERVICE	75,426	72,285	10,000	0.00	10,000	0	0	0.00
	1990 MISCELLANEOUS	0	0	1,000	0.00	100	0	0	0.00
	3102 STATE SCHOOL FUND-SCHOOL LUN	2,754	2,053	2,500	0.00	2,500	0	0	0.00
	3299 OTHER RESTRICTEDGRANTS IN AID	20,102	16,685	0	0.00	60,000	0	0	0.00
	4500 RESTRICTED REVENUE FROM FED C	0	653	0	0.00	0	0	0	0.00
	4505 NSLF - Lunch	90,310	104,522	216,000	0.00	164,000	0	0	0.00
	4506 NSLP - Breakfast	20,897	35,257	60,000	0.00	60,000	0	0	0.00
	4519 COMMODITIES INCOME EARNED	23,531	18,598	16,000	0.00	20,000	0	0	0.00
	5200 INTERFUND TRANSFERS	(1,229)	0	0	0.00	0	0	0	0.00
	5400 BEGINNING FUND BALANCE	144,126	88,110	0	0.00	0	0	0	0.00
<b>Total Fund 299</b>	<b>NUTRITION SERVICES</b>	<b>375,935</b>	<b>338,168</b>	<b>305,505</b>	<b>0.00</b>	<b>316,700</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# Requirements Report

		Actual 22-23	Actuals 23-24	Adopted 24-25	Adopted 2425 FTE	Proposed 2526	Approved 2526	Adopted 2526	FTE2526
<b>Fund 299</b>	<b>NUTRITION SERVICES</b>								
<b>Function 3100</b>	<b>FOOD SERVICES</b>								
112	CLASSIFIED SALARIES	55,309	63,889	64,573	2.06	64,781	0	0	2.13
114	MANAGERIAL/CONFIDENTIAL	38,358	48,050	50,026	1.10	52,603	0	0	1.10
130	ADDITIONAL SALARY	9,215	1,920	0	0.00	0	0	0	0.00
139	OPT OUT INS	0	6,528	8,738	0.00	8,738	0	0	0.00
211	PERS	24,716	30,564	31,091	0.00	31,543	0	0	0.00
212	PERS - EMP PAID PICK UP	2,854	3,390	3,526	0.00	3,633	0	0	0.00
220	SOCIAL SECURITY	7,804	9,135	9,360	0.00	9,408	0	0	0.00
231	WORKERS COMPENSATON	1,459	1,741	1,700	0.00	2,259	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	41	13,012	49	0.00	49	0	0	0.00
233	STATE TAX PFMLI	258	478	490	0.00	492	0	0	0.00
241	HEALTH INSURANCE	0	0	0	0.00	1,869	0	0	0.00
249	OTHER BENEFITS	2,100	2,500	2,700	0.00	2,500	0	0	0.00
310	PROFESSIONAL/TECHNICAL/IN	378	198	0	0.00	0	0	0	0.00
322	REPAIRS & MAINTENANCE SER	15,060	3,011	5,000	0.00	5,000	0	0	0.00
340	TRAVEL	290	593	750	0.00	750	0	0	0.00
410	CONSUMABLE SUPPLIES & MAT	1,862	1,091	4,000	0.00	2,500	0	0	0.00
411	SUPPLIES/CAFETERIA	6,918	11,997	10,000	0.00	10,000	0	0	0.00
412	FOOD/CAFETERIA	85,712	98,390	92,003	0.00	96,075	0	0	0.00
414	COMMODITIES USED	22,105	18,598	16,000	0.00	20,000	0	0	0.00
470	COMPUTER SOFTWARE	0	1,390	1,500	0.00	1,500	0	0	0.00
541	INITIAL & ADDITIONAL EQUI	10,740	0	0	0.00	0	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	0	30,807	0	0.00	0	0	0	0.00
640	DUES & FEES	2,645	1,732	4,000	0.00	3,000	0	0	0.00
<b>Total Function 3100</b>	<b>FOOD SERVICES</b>	<b>287,825</b>	<b>349,012</b>	<b>305,505</b>	<b>3.16</b>	<b>316,700</b>	<b>0</b>	<b>0</b>	<b>3.23</b>
<b>Total Fund 299</b>	<b>NUTRITION SERVICES</b>	<b>287,825</b>	<b>349,012</b>	<b>305,505</b>	<b>3.16</b>	<b>316,700</b>	<b>0</b>	<b>0</b>	<b>3.23</b>

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	4,596,038	2,845,460	19.20	3,173,492	0	0	19.37

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

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

Requirements Report

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



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# CAPITAL PROJECTS FUNDS



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

Resources Report

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

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

Requirements Report

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

# Requirements Report

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

# APPENDIX



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

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


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

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

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

4/17/25

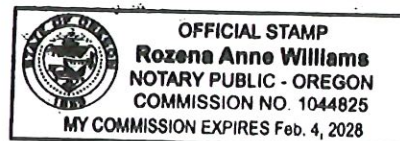
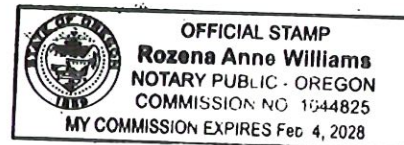
Subscribed and sworn to before me on this 17th day of April, A.D. 2025

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

Add: 476073

PO:

Tagline: AB1225 Budget Committee Mtng



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

**NOTICE OF BUDGET COMMITTEE MEETINGS**

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

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

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

Dated this 17th day of April 2025.

Published: The Astorian, April 17, 2025.



# STATE SCHOOL FUND GRANT

2025-2026

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

## Clatsop County, Knappa SD 4 - 2262

### 2025-2026 Local Revenue

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

### 2025-2026 Experience Adjustment

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

### 2025-2026 Transportation Grant

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

### 2025-2026 Extended ADMw

2025-2026 ADMw 580.92

2024-2025 ADMw 590.05

Extended ADMw 590.05

### 2025-2026 General Purpose Grant

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

### 2025-2026 Total Formula Revenue

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

### 2025-2026 State School Fund Grant

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

### 2025-2026 Rates per ADMw

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

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

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

### Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

STATE SCHOOL FUND GRANT  
2025-2026

As of 3/3/2025

Clatsop County, Knappa SD 4

District ID: 2262

**2025-2026 Extended ADMw**

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

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

**Knappa SD 4 Extended ADMw 590.05**

## **BUDGET TERMINOLOGY**

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

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

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

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

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

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

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

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

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

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

Current Budget Period: The budget period currently in progress.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

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

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