

# CULVER SCHOOL DISTRICT NO. 4 PROPOSED BUDGET

2026-2027



# OUR MISSION

Teaming up to invest in every kid, every day  
to equip students with:

- ▶ Real World–Life, Social & Career ready skills
- ▶ Attentive, mindful communication
- ▶ Integrity, character and confidence
- ▶ A driven purpose



# BOARD OF DIRECTORS



**Scott Leeper**  
*Board Chair*



**Mike Knepp**  
*Vice Chair*



**Seth Taylor**  
*Director*



**Gabrielle Beebe**  
*Director*



**Chelsea Williams**  
*Director*

# GUIDING PRINCIPALS

- We believe it is our district's responsibility to increase achievement for all students and narrow the achievement gap.
- We believe ALL students need to be challenged with a broad range of learning opportunities.
- We believe we need to provide prudent stewardship of district resources to best support student success, district stability, and high quality staff.
- We believe in operating with a high level of integrity and honesty.
- We believe our community's input is essential to our progress.

# BOARD GOALS

- **Goal 1** - Prioritize the success of our students, both in school and in endeavors outside of school, during their K-12 years, resulting in a 100% graduation rate.
- **Goal 2** - Provide a culture and environment that supports our students and staff and creates a place that students and staff want to be a part of and never leave.
- **Goal 3** - The community we serve knows it's supported, heard and valued.



# DISTRICT LEADERSHIP

Stefanie Garber .....	Superintendent
Scott Novelli .....	High School Principal
Dave Williams .....	Middle School Principal
Cassandra Loreda .....	Elementary School Principal
Barbara Garland .....	Special Education Director
Megan VerVaecke .....	Chief Financial Officer
Jodi Henry .....	Human Resources & Payroll Director
Chase Enoch .....	Facilities Supervisor
Garry Noy .....	Transportation Supervisor
Kelli Keiski .....	Nutrition Services Supervisor

# BUDGET COMMITTEE

## BOARD MEMBERS

- ▶ **Scott Leeper**  
*Term 06/30/2029*
- ▶ **Mike Knepp**  
*Term 06/30/2029*
- ▶ **Gabrielle Beebe**  
*Term 06/30/2029*
- ▶ **Seth Taylor**  
*Term 06/30/2027*
- ▶ **Chelsea Williams**  
*Term 06/30/2029*

## COMMUNITY MEMBERS

- ▶ **Glenda Cloud**  
*Term 06/30/2026*
- ▶ **Olivia Cole**  
*Term 06/30/2029*
- ▶ **Lacey DeLaCruz**  
*Term 06/30/2026*
- ▶ **Andrew Hawk**  
*Term 06/30/2028*
- ▶ **Lisa Gwynn**  
*Term 06/30/2029*

# Culver School District 2026 – 2027 Budget Message

The development of the 2026-2027 budget reflects both the opportunities and challenges facing our District as we continue to adapt to changing conditions. Most notably, declining enrollment over the past several years has resulted in a corresponding decrease in revenue. As state funding is largely driven by student enrollment, this trend has had a direct and significant impact on the District's financial outlook.

For the second consecutive year, the District is facing a budget deficit. While this presents a difficult situation, it is not unexpected given the ongoing enrollment trends and broader economic factors, including rising operational costs. Inflationary pressures, increased personnel costs, and the restoration of previously reduced expenditures have contributed to the current financial position.

Throughout this process, the District has remained committed to a thoughtful and transparent approach to budget development. District leadership has worked closely with the School Board, the Budget Committee, and our regional partners to carefully review assumptions, evaluate options, and identify strategies to address the deficit. This collaborative effort has been guided by a set of established principles focused on maintaining educational quality, supporting students, and ensuring the long-term financial stability of the District.

Addressing the deficit will require difficult decisions, including potential reductions in expenditures. These decisions are being approached with careful consideration of their impact on students, staff, and the broader school community. The District is prioritizing efficiency, sustainability, and alignment with strategic goals as it works toward a balanced budget.

Despite these challenges, the District remains committed to providing high-quality educational opportunities for all students. We will continue to monitor enrollment trends, pursue efficiencies, and explore opportunities to strengthen our financial position moving forward.

We recognize that this is a challenging time, and we appreciate the continued support and engagement of our staff, families, and community. Together, we will navigate these challenges with a focus on stability, transparency, and the long-term success of our students.

## History of the State School Fund by Biennium

	<b>Biennium</b>	<b>Annualized W/Split</b>	<b>Annual Change</b>	<b>Percent</b>
2003-05	\$ 4,900,000,000	\$ 2,401,000,000		
		\$ 2,499,000,000	\$ 98,000,000	4%
2005-07	\$ 5,300,000,000	\$ 2,597,000,000	\$ 98,000,000	4%
		\$ 2,703,000,000	\$ 106,000,000	4%
2007-09	\$ 5,800,000,000	\$ 2,842,000,000	\$ 139,000,000	5%
		\$ 2,958,000,000	\$ 116,000,000	4%
2009-11	\$ 5,700,000,000	\$ 2,793,000,000	\$ (165,000,000)	-6%
		\$ 2,907,000,000	\$ 114,000,000	4%
2011-13	\$ 5,713,000,000	\$ 2,799,370,000	\$ (107,630,000)	-4%
		\$ 2,913,630,000	\$ 114,260,000	4%
2013-15	\$ 6,550,000,000	\$ 3,209,500,000	\$ 295,870,000	10%
		\$ 3,340,500,000	\$ 131,000,000	4%
2015-17	\$ 7,374,102,224	\$ 3,613,310,090	\$ 272,810,090	8%
		\$ 3,760,792,134	\$ 147,482,044	4%
2017-19	\$ 8,200,000,000	\$ 4,100,000,000	\$ 339,207,866	9%
50/50		\$ 4,100,000,000	\$ -	0%
2019-21	\$ 9,000,000,000	\$ 4,410,000,000	\$ 310,000,000	8%
49/51		\$ 4,590,000,000	\$ 180,000,000	4%
2021-23	\$ 9,300,000,000	\$ 4,557,000,000	\$ (33,000,000)	-1%
49/51		\$ 4,743,000,000	\$ 186,000,000	4%
<u>2023-25</u>	\$ 10,200,000,000	\$ 4,998,000,000	\$ 255,000,000	5%
49/51		\$ 5,202,000,000	\$ 204,000,000	4%
2025-27	\$ 11,359,400,000	\$ 5,566,106,000	\$ 364,106,000	7%
49/51		\$ 5,793,294,000	\$ 227,188,000	4%

# Culver School District No. 4

## 2026-2027 Budget Calendar

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<b>January 22, 2026</b>	<b>BOARD ADOPT BUDGET CALENDAR</b> , Regular Board Meeting
<b>February 25, 2026</b>	<b>DEADLINE: BUILDING PRINCIPALS/SUPERVISORS</b> review three-year personnel plan, technology plan and maintenance plan and submit requests for new positions or additional personnel hours to Superintendent at Administrative Council Meeting.
<b>March 4, 2026</b>	<b>ADMINISTRATIVE COUNCIL</b> reviews budget forecast and develops budget priorities.
<b>March 11, 2026</b>	<b>DEADLINE: BUILDING PRINCIPALS</b> meet with Elementary, Middle School and High School areas to compile budget requests. Support service personnel submit budget requests to their supervisors. All information will be reviewed and discussed at the Administrative Council meeting.
<b>March 18, 2026</b>	<b>DEADLINE: BUILDING PRINCIPALS/SUPERVISORS</b> finalize and submit budget program requests to business office.
<b>March 19, 2026</b>	<b>COMMUNITY BUDGET INPUT WITH BOARD/BUDGET COMMITTEE:</b> receives budget input for budget development and reviews budget handbook at regular Board meeting.
<b>April 1, 2026</b>	<b>ADMINISTRATIVE COUNCIL</b> begins review of budget program requests for all programs at Administrative Council Meeting.
<b>April 22, 2026</b>	<b>PUBLICATION: 1ST NOTICE</b> of initial budget committee meeting in a newspaper of general circulation in the District. The notice will state; date, time, location, purpose of this meeting, and that copies of the budget document will be available. (Between 5 and 30 days prior to the first meeting) ORS 294.401
<b>April 29, 2026</b>	<b>PUBLICATION: 2ND NOTICE</b> of initial budget committee meeting. (Minimum 7 days after first notice and minimum 5 days prior to meeting)
<b>May 7, 2026</b>	<b>INITIAL BUDGET COMMITTEE MEETING:</b> The budget committee shall: elect Chairman and may opt to elect a Vice-Chairman; receive the budget message and budget from the Executive Officer; schedule additional public meetings as needed.
<b>May 21, 2026</b>	<b>DEADLINE:</b> for approval of budget by Budget Committee. Begin preparation of financial summaries for publication.
<b>June 3, 2026</b>	<b>PUBLICATION:</b> of the notice of public budget hearing and financial summaries (Between 5 and 25 days prior to the public budget hearing).
<b>June 25, 2026</b>	<b>PUBLIC BUDGET HEARING</b> as approved by the Budget Committee.
<b>June 25, 2026</b>	<b>BOARD MEETING:</b> Immediately following public hearing, <b>ENACT</b> resolution adopting and appropriating the budget. <b>ENACT</b> resolution imposing tax rate and categorizing taxes.
<b>July 15, 2026</b>	<b>DEADLINE:</b> to certify the tax rate to the County Assessor.

# Classifications of Revenue and Expenditures

## **Revenue**

Revenues are classified according to source as determined by the Program Budgeting and Accounting Manual (PBAM). They are generally divided into five groups.

### **Major Sources**

- 1000 Local Sources
- 2000 Intermediate Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Other Sources

#### **1000-Local Sources**

These revenues are derived from sources within our school district. Examples include: Investment earnings, property taxes and fees to participate.

#### **2000-Intermediate Sources**

These revenues are derived from county level government agencies and the Education Service District (ESD).

#### **3000-State Sources**

These revenues are from the state or through the state including; State School Support or State grants-in-aid.

#### **4000-Federal Sources**

These revenues include restricted and unrestricted grants-in-aid from federal agencies.

#### **5000-Other Sources**

Other revenues not classified above include debt financing, transfers and beginning fund balance.

## **Expenditures**

Expenditures are classified by function and object.

### **Major Functions**

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facility Acquisition and Construction
- 5100 Debt Services
- 5200 Transfers of Funds
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

#### **1000-Instruction**

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are expenditures for classroom instructional supplies and materials as well as costs for instruction services and payments to private alternative learning programs.

#### **2000-Support Services**

Support services are those services which provide administrative, technical, personal (such a guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist to sustain and enhance instruction, and would not exist if not for instructional program.

#### **3000-Enterprise and Community Services**

Activities which are not directly related to student instruction. These include services such a Nutritional Services, community recreation programs, civic activities, public libraries, programs of custody and care of children and community welfare activities provided by the district for the community.

#### **4000-Facilities and Equipment Acquisition and Construction**

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings, initial installation or extension of service systems and other build in equipment, equipment and major improvements.

#### **5100-Debt Services**

Activities included in this category are servicing the debt of a district.

#### **5200-Transfer of Funds**

Activities include transfers from one fund to another fund.

#### **6000-Contingency**

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence or unusual or extraordinary event.

## **7000-Unappropriated Ending Fund Balance**

An estimate of funds needed to maintain operations of the School District from July 1 to June 30 school year and the time when sufficient new revenues become available to meet cash flow needs of the district. No expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted. This is where we budget our 8% ending fund balance per School Board Policy.

## **Major Objects**

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses of Funds

### **100-Salaries**

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substitution for those permanent positions. This includes gross salary for personal services rendered while on the payroll for the district.

### **200-Associated Payroll Costs**

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefits payments, and while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples include: group health and life insurance, contributions to public employees' retirement system (PERS), social security, workers compensation and unemployment benefits.

### **300-Purchased Services**

Service which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, lawyers, consultants and utility costs.

### **400-Supplies and Materials**

Amounts paid for material items of an expendable nature that have a useful life of one year or less or that have a value of less than \$5,000.

### **500-Capital Outlay**

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvement of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment, additional equipment and replacement equipment.

### **600-Other Objects**

Amounts paid for goods and service not otherwise classified above. These include expenditures for the retirement of debt, the payment of interest on debt and payment of insurance and dues and fees.

**700-Transfers**

This object category does not represent any type of purchases. Included here are transactions for transferring cash from one fund to another fund.

**800-Other Uses**

These are amounts set aside for contingency and reserve for next year.

**Culver School District  
Proposed Budget-All Funds  
For the Fiscal Year End June 30, 2027**

<b>Revenues-Sources</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Total</b>
Local	2,408,842	287,013	910,631	33,500	3,639,986
Intermediate	11,000	-	-	-	11,000
State	7,656,872	1,086,689	-	156,205	8,899,766
Federal	10,000	710,952	-	-	720,952
Interfund Loan	-	-	-	-	-
Beginning Fund Balance	1,600,000	763,779	126,340	420,958	2,911,077
<b>Total Revenue</b>	<b>11,686,714</b>	<b>2,848,433</b>	<b>1,036,971</b>	<b>610,663</b>	<b>16,182,781</b>
<b>Expenditures</b>					
Instruction	5,832,103	1,216,601	-	-	7,048,704
Support Services	4,848,074	784,165	-	435,663	6,067,902
Enterprise & Community Services	-	549,901	-	-	549,901
Facilities Acquisition & Construction	-	-	-	100,000	100,000
Debt Service	259,250	-	919,600	-	1,178,850
Contingency	25,000	-	-	-	25,000
Planned Reserve	847,287	247,766	117,371	-	1,212,424
<b>Total Expenditures</b>	<b>11,811,714</b>	<b>2,798,433</b>	<b>1,036,971</b>	<b>535,663</b>	<b>16,182,781</b>
<b>Revenues over (Under) Expenditures</b>	<b>(125,000)</b>	<b>50,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
<b>Transfer In</b>					
from the General Fund	-	225,000	-	15,000	240,000
from Special Revenue	50,000	-	-	-	50,000
from Debt Service	-	-	-	-	-
from Capital Projects	75,000	-	-	-	75,000
<b>Transfer Out</b>					
To General Fund	-	(50,000)	-	(75,000)	(125,000)
To Special Revenue	(225,000)	-	-	-	(225,000)
To Debt Service	(15,000)	-	-	-	(15,000)
To Capital Projects	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(240,000)</b>	<b>225,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>

# GENERAL FUND

This fund accounts for the day to day operations of the School District. The revenues received in the General Fund are not specific to any one program or activity. The main revenue resources for the General Fund are local property taxes and State School Fund distributions. The main expenditures in the General Fund are for instructional and related support services.



Culver School District #4  
Proposed Budget 2026-2027

RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Object</b>	<b>1000 LOCAL SOURCES</b>							
	1111 CURRENT YEAR TAXES	2,067,719	1,970,769	2,190,000	-	2,244,750	-	-
	1112 PRIOR YEAR TAXES	57,125	69,382	30,000	-	40,000	-	-
	1113 COUNTY TAX SALES FOR BACK TAX	141	-	-	-	-	-	-
	1312 TUITION FROM OTHER OR DISTRICTS	25,860	43,808	33,000	-	49,092	-	-
	1412 TRANSPORTATION FEES FROM ORE	1,738	566	-	-	-	-	-
	1500 INTEREST (OTHER)	926	680	-	-	-	-	-
	1501 INTEREST (COUNTY)	79,939	104,673	30,000	-	25,000	-	-
	1502 INTEREST (LGIP)	26,278	14,052	20,000	-	15,000	-	-
	1700 TECHNOLOGY FEES	3,731	4,615	3,000	-	3,000	-	-
	1710 ATHLETICS - GF GATE (75%)	4,747	12,111	7,500	-	5,000	-	-
	1740 STUDENT FEES	-	-	15,000	-	12,000	-	-
	1790 EXTRACURRICULAR	3,225	5,490	1,500	-	2,500	-	-
	1910 RENTALS	-	50	-	-	-	-	-
	1940 SERVICES PROVIDED OTHER ESD	4,648	-	-	-	-	-	-
	1980 FEES CHARGED TO GRANTS	36,550	1,971	-	-	-	-	-
	1990 MISC REVENUE	24,770	21,413	15,000	-	12,500	-	-
<b>Total</b>	<b>Revenue from Local Sources</b>	<b>2,337,396</b>	<b>2,249,579</b>	<b>2,345,000</b>	<b>-</b>	<b>2,408,842</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>2000 INTERMEDIATE SOURCES</b>							
	2101 COUNTY SCHOOL FUNDS	12,672	14,300	10,000	-	10,000	-	-
	2199 HERT TAX	407	1,066	1,000	-	1,000	-	-
<b>Total</b>	<b>Revenue from Intermediate Sources</b>	<b>13,079</b>	<b>15,365</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>3000 STATE SOURCES</b>							
	3101 STATE SCHOOL FUND	7,094,394	7,658,504	7,688,546	-	7,565,872	-	-
	3103 COMMON SCHOOL FUND	85,066	89,182	91,000	-	91,000	-	-
	3299 OTHER RESTRICTED GRANTS-IN-AID	-	-	-	-	-	-	-
<b>Total</b>	<b>Revenue from State Sources</b>	<b>7,179,460</b>	<b>7,747,686</b>	<b>7,779,546</b>	<b>-</b>	<b>7,656,872</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>4000 FEDERAL SOURCES</b>							
	4201 FOSTER CARE TRANSPORTATION	767	1,072	-	-	-	-	-
	4500 RESTRICTED REVENUE FROM FED GRANTS	-	5,640	-	-	-	-	-
	4801 FEDERAL FOREST FEES	18,218	4,464	15,000	-	10,000	-	-
<b>Total</b>	<b>Revenue from Federal Sources</b>	<b>18,985</b>	<b>11,176</b>	<b>15,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>5000 OTHER SOURCES</b>							
	5150 INTERFUND LOAN RECEIPTS	-	-	-	-	-	-	-
	5160 LEASE PURCHASE RECEIPTS	-	-	-	-	-	-	-
	5200 INTERFUND TRANSFERS	-	-	-	-	125,000	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	2,182,920	1,931,349	1,500,000	-	1,600,000	-	-
<b>Total</b>	<b>Revenue from Other Sources</b>	<b>2,182,920</b>	<b>1,931,349</b>	<b>1,500,000</b>	<b>-</b>	<b>1,725,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 100</b>	<b>GENERAL FUND</b>	<b>11,731,839</b>	<b>11,955,156</b>	<b>11,650,546</b>	<b>-</b>	<b>11,811,714</b>	<b>-</b>	<b>-</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>1111 PRIMARY (K-5)</b>						
				FTE	FTE		
111	LICENSED SALARIES	909,341	938,095	883,732	12.33	1,077,673	13.00
112	CLASSIFIED SALARIES	46,249	74,060	31,141	1.76	-	-
121	SUBS - LICENSED	10,838	17,648	8,000	-	-	-
122	SUBS - CLASSIFIED	1,125	285	-	-	-	-
130	ADDITIONAL SALARY	-	-	1,750	-	500	-
135	STUDENT TEACHER STIPEND	213	-	-	-	-	-
141	OPT OUT INSURANCE	18,327	19,419	-	-	-	-
211	PERS	257,845	274,241	309,914	-	305,249	-
212	PERS PICK-UP	53,824	57,478	65,320	-	65,364	-
220	SOCIAL SECURITY - FICA	71,986	76,200	83,283	-	83,339	-
221	PLO SOCIAL SECURITY - FICA	235	293	-	-	-	-
231	WORKERS COMP	4,419	3,353	13,734	-	10,181	-
232	UNEMPLOYMENT	-	421	40,000	-	40,000	-
233	OREGON PAID FAMILY LEAVE	3,764	4,244	4,790	-	4,744	-
241	INSURANCE	250,991	279,338	326,851	-	283,920	-
314	CONTRACTED SUBS - LICENSED	35,931	83,142	47,000	-	47,000	-
315	CONTRACTED SUBS - CLASSIFIED	6,069	14,688	8,000	-	8,000	-
319	PROF & TECH SERVICES	3,065	3,311	3,500	-	3,500	-
324	RENTALS	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	43	3,000	-	-	-
353	POSTAGE	662	656	1,500	-	700	-
410	SUPPLIES	39,110	34,638	33,400	-	34,700	-
411	STEM SUPPLIES	194	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	1,425	-	-	-	-	-
470	SOFTWARE	-	-	-	-	-	-
640	DUES AND FEES	52	72	100	-	100	-
<b>TOTAL FUNCTION 1111</b>		<b>1,715,663</b>	<b>1,881,624</b>	<b>1,865,015</b>	<b>14.09</b>	<b>1,964,969</b>	<b>13.00</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>1121 MIDDLE SCHOOL PROGRAMS (6-8)</b>				<b>FTE</b>		<b>FTE</b>	
111	LICENSED SALARIES	581,093	523,587	417,453	6.07	526,851	6.28	-
121	SUBS - LICENSED	28,593	7,953	9,000	-	-	-	-
122	SUBS - CLASSIFIED	-	15	-	-	-	-	-
130	ADDITIONAL SALARY	-	500	-	-	-	-	-
135	STUDENT TEACHER STIPEND	-	-	-	-	-	-	-
141	OPT OUT INSURANCE	17,970	32,459	-	-	-	-	-
211	PERS	143,794	141,272	174,043	-	147,624	-	-
212	PERS PICK-UP	33,871	33,243	36,765	-	31,611	-	-
220	SOCIAL SECURITY - FICA	46,341	41,698	46,876	-	40,304	-	-
231	WORKERS COMP	3,968	2,910	6,121	-	6,086	-	-
232	UNEMPLOYMENT	-	4,180	20,000	-	20,000	-	-
233	OREGON PAID FAMILY LEAVE	2,423	2,325	2,696	-	2,569	-	-
241	INSURANCE	116,444	79,138	157,006	-	137,155	-	-
314	CONTRACTED SUBS - LICENSED	7,982	11,054	36,000	-	36,000	-	-
315	CONTRACTED SUBS - CLASSIFIED	-	-	4,000	-	4,000	-	-
319	PROF & TECH SERVICES	3,065	3,311	3,600	-	3,600	-	-
322	REPAIRS	-	-	-	-	-	-	-
324	RENTALS	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	150	88	3,000	-	-	-	-
343	TRAVEL-STUDENT	-	2,624	-	-	-	-	-
353	POSTAGE	521	690	1,500	-	1,000	-	-
410	SUPPLIES	10,056	11,534	15,000	-	10,525	-	-
420	TEXTBOOKS	-	-	-	-	-	-	-
440	PERIODICALS	-	72	320	-	250	-	-
460	NON-CONSUMABLE ITEMS	135	-	-	-	-	-	-
470	SOFTWARE	734	570	-	-	-	-	-
640	DUES AND FEES	-	-	200	-	200	-	-
<b>TOTAL FUNCTION 1121</b>		<b>997,142</b>	<b>899,223</b>	<b>933,580</b>	<b>6.07</b>	<b>967,775</b>	<b>6.28</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>1122 MIDDLE SCHOOL EXTRACURRICULAR</b>				<b>FTE</b>		<b>FTE</b>	
112	CLASSIFIED SALARIES	7,869	7,774	12,000	-	15,000	-	-
131	EXTRA DUTY	40,382	53,693	60,486	-	59,231	-	-
132	PAY/EVENT	2,689	2,939	5,000	-	5,000	-	-
211	PERS	9,779	12,899	15,475	-	16,597	-	-
212	PERS PICK-UP	2,324	3,088	3,389	-	3,554	-	-
220	SOCIAL SECURITY - FICA	3,800	4,808	4,321	-	4,531	-	-
231	WORKERS COMP	121	112	16	-	14	-	-
232	UNEMPLOYMENT	-	-	-	-	-	-	-
233	OREGON PAID FAMILY LEAVE	199	264	248	-	261	-	-
241	INSURANCE	3,696	-	-	-	-	-	-
310	PROF & TECH SERVICES	4,299	8,447	7,500	-	7,200	-	-
324	RENTALS	-	-	-	-	-	-	-
326	FUEL	3,721	1,879	5,000	-	5,000	-	-
340	STAFF DEVELOPMENT/TRAVEL	390	375	-	-	-	-	-
410	SUPPLIES	8,047	5,518	6,000	-	7,000	-	-
640	DUES AND FEES	810	840	600	-	900	-	-
<b>TOTAL FUNCTION 1122</b>		<b>88,126</b>	<b>102,637</b>	<b>120,035</b>	<b>-</b>	<b>124,288</b>	<b>-</b>	<b>-</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>1131 HIGH SCHOOL PROGRAMS (9-12)</b>				<b>FTE</b>		<b>FTE</b>	
111	LICENSED SALARIES	950,639	937,388	830,352	11.48	744,382	9.35	-
121	SUBS - LICENSED	10,545	11,695	8,000	-	-	-	-
122	SUBS - CLASSIFIED	110	-	-	-	-	-	-
131	EXTRA DUTY	15,063	16,880	21,861	-	19,539	-	-
132	EVENT PAY	224	745	-	-	-	-	-
141	OPT OUT INSURANCE	14,114	19,419	-	-	-	-	-
211	PERS	257,945	246,659	291,806	-	214,922	-	-
212	PERS PICK-UP	54,850	56,972	61,443	-	46,022	-	-
220	SOCIAL SECURITY - FICA	72,870	74,001	78,340	-	58,678	-	-
221	PLO SOCIAL SECURITY - FICA	388	-	-	-	-	-	-
231	WORKERS COMP	3,975	2,933	10,204	-	7,132	-	-
232	UNEMPLOYMENT	-	-	15,000	-	15,000	-	-
233	OREGON PAID FAMILY LEAVE	3,752	4,121	4,507	-	3,375	-	-
241	INSURANCE	244,416	219,528	265,734	-	204,149	-	-
314	CONTRACTED SUBS - LICENSED	32,900	69,450	45,000	-	45,000	-	-
319	PROF & TECH SERVICES	7,120	8,299	8,500	-	8,500	-	-
322	REPAIRS	842	985	-	-	-	-	-
324	RENTALS	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	675	1,478	3,000	-	-	-	-
343	TRAVEL-STUDENT	-	-	500	-	-	-	-
353	POSTAGE	1,431	812	1,500	-	-	-	-
410	SUPPLIES	20,958	22,770	26,000	-	29,055	-	-
411	SUPPLIES-STEM	3,374	-	-	-	-	-	-
420	TEXTBOOKS	2,594	405	1,000	-	-	-	-
440	PERIODICALS	-	-	150	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-	-
640	DUES AND FEES	1,200	-	1,200	-	-	-	-
<b>TOTAL FUNCTION 1131</b>		<b>1,699,984</b>	<b>1,694,540</b>	<b>1,674,099</b>	<b>11.48</b>	<b>1,395,755</b>	<b>9.35</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>1132 HIGH SCHOOL-EXTRACURRICULAR</b>				<b>FTE</b>		<b>FTE</b>	
111	LICENSED SALARIES	18,784	20,220	21,556	-	23,204	-	-
112	CLASSIFIED SALARIES	24,976	26,916	25,000	-	25,000	-	-
122	SUBS - CLASSIFIED	-	-	-	-	-	-	-
131	EXTRA DUTY	79,771	99,514	111,911	-	118,600	-	-
132	PAY/EVENT	6,276	9,874	12,000	-	12,000	-	-
142	CELL PHONE STIPEND	480	480	480	-	480	-	-
211	PERS	24,612	32,556	36,910	-	39,868	-	-
212	PERS PICK-UP	5,851	7,754	8,037	-	8,537	-	-
220	SOCIAL SECURITY - FICA	9,680	11,758	10,247	-	10,885	-	-
231	WORKERS COMP	265	249	1,055	-	1,050	-	-
232	UNEMPLOYMENT	-	-	-	-	-	-	-
233	OREGON PAID FAMILY LEAVE	488	647	590	-	626	-	-
241	INSURANCE	18,064	-	-	-	-	-	-
310	PROF & TECH SERVICES	27,955	27,158	27,000	-	29,400	-	-
319	PROF & TECH SERVICES	-	-	-	-	-	-	-
324	RENTALS	-	-	-	-	6,519	-	-
325	ELECTRICITY	833	1,083	1,500	-	1,500	-	-
326	FUEL	8,534	9,121	8,500	-	8,500	-	-
327	WATER AND SEWAGE	3,400	3,900	4,000	-	4,000	-	-
340	STAFF DEVELOPMENT/TRAVEL	27,494	18,290	25,500	-	7,500	-	-
343	TRAVEL-STUDENT	3,579	7,210	5,000	-	2,500	-	-
410	SUPPLIES	22,612	18,584	17,900	-	5,000	-	-
460	NON-CONSUMABLE ITEMS	4,536	70	-	-	5,800	-	-
470	SOFTWARE	-	1,099	-	-	1,100	-	-
540	EQUIPMENT	-	-	-	-	-	-	-
640	DUES AND FEES	9,136	12,714	8,110	-	12,450	-	-
<b>TOTAL FUNCTION 1132</b>		<b>297,326</b>	<b>309,196</b>	<b>325,296</b>	<b>-</b>	<b>324,519</b>	<b>-</b>	<b>-</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>1210 TALENTED &amp; GIFTED</b>				<b>FTE</b>		<b>FTE</b>	
111	LICENSED SALARIES	2,491	3,217	3,429	-	3,692	-	-
211	PERS	623	805	961	-	1,035	-	-
212	PERS PICK-UP	149	193	206	-	222	-	-
220	SOCIAL SECURITY - FICA	191	246	262	-	282	-	-
231	WORKERS COMP	1	1	1	-	1	-	-
233	OREGON PAID FAMILY LEAVE	10	14	15	-	16	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	500	-	-	-	-
343	TRAVEL-STUDENT	-	-	-	-	-	-	-
410	SUPPLIES	-	-	650	-	585	-	-
640	DUES AND FEES	-	-	150	-	150	-	-
<b>TOTAL FUNCTION 1210</b>		<b>3,465</b>	<b>4,476</b>	<b>6,174</b>	<b>-</b>	<b>5,982</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>1220 RESTRICTIVE PGM FOR STU WD</b>				<b>FTE</b>		<b>FTE</b>	
111	LICENSED SALARIES	60,518	64,879	68,887	1.00	73,851	1.00	-
112	CLASSIFIED SALARIES	56,418	59,983	13,407	0.88	57,614	1.77	-
121	SUBS - LICENSED	2,399	587	-	-	-	-	-
122	SUBS - CLASSIFIED	12,230	15,175	17,060	-	-	-	-
124	TEMPORARY CLASSIFIED	-	-	-	-	-	-	-
141	OPT OUT INSURANCE	8,666	8,742	-	-	-	-	-
211	PERS	34,603	37,185	44,694	-	39,609	-	-
212	PERS PICK-UP	8,295	8,914	9,424	-	8,482	-	-
220	SOCIAL SECURITY - FICA	10,592	12,128	12,158	-	10,815	-	-
231	WORKERS COMP	1,099	980	47	-	36	-	-
232	UNEMPLOYMENT	-	-	-	-	-	-	-
233	OREGON PAID FAMILY LEAVE	554	636	657	-	567	-	-
241	INSURANCE	39,564	40,756	60,120	-	65,520	-	-
314	CONTRACTED SUBS - LICENSED	-	-	4,500	-	4,500	-	-
315	CONTRACTED SUBS - CLASSIFIED	2,620	9,677	5,000	-	5,000	-	-
319	PROF & TECH SERVICES	60,386	59,068	80,000	-	80,000	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	600	-	600	-	-
410	SUPPLIES	1,137	951	1,500	-	1,350	-	-
420	TEXTBOOKS	-	485	550	-	550	-	-
460	NON-CONSUMABLE ITEMS	597	-	1,000	-	1,000	-	-
470	SOFTWARE	-	-	-	-	-	-	-
<b>TOTAL FUNCTION 1220</b>		<b>299,677</b>	<b>320,144</b>	<b>319,603</b>	<b>1.88</b>	<b>349,493</b>	<b>2.77</b>	<b>-</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>1250 LESS RESTRICTIVE PGM FOR STU WD</b>				<b>FTE</b>	<b>FTE</b>	
111	LICENSED SALARIES	141,845	165,657	173,943	2.00	250,237	3.00
112	CLASSIFIED SALARIES	54,269	69,130	2,221	0.88	28,856	0.88
121	SUBS - LICENSED	2,744	5,015	-	-	-	-
122	SUBS - CLASSIFIED	64	-	-	-	-	-
124	TEMPORARY - CLASSIFIED	-	-	-	-	-	-
141	OPT OUT INSURANCE	6,905	4,855	-	-	-	-
211	PERS	49,928	55,038	71,807	-	78,028	-
212	PERS PICK-UP	11,593	12,800	15,162	-	16,709	-
220	SOCIAL SECURITY - FICA	14,781	18,178	19,332	-	18,736	-
231	WORKERS COMP	902	814	2,669	-	3,043	-
232	UNEMPLOYMENT	-	6,330	5,000	-	5,000	-
233	OREGON PAID FAMILY LEAVE	772	1,013	1,112	-	1,312	-
241	INSURANCE	56,913	71,737	102,178	-	87,360	-
314	CONTRACTED SUBS - LICENSED	415	816	9,000	-	9,000	-
315	CONTRACTED SUBS - CLASSIFIED	1,412	1,980	5,000	-	5,000	-
319	PROF & TECH SERVICES	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	1,000	-	1,000	-
410	SUPPLIES	1,361	878	3,000	-	2,700	-
420	TEXTBOOKS	-	-	600	-	600	-
470	SOFTWARE	-	-	1,500	-	1,500	-
<b>TOTAL FUNCTION 1250</b>		<b>343,904</b>	<b>414,240</b>	<b>413,523</b>	<b>2.88</b>	<b>509,080</b>	<b>3.88</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>1260 EARLY INTERVENTION</b>				<b>FTE</b>	<b>FTE</b>	
310	PROF & TECH SERVICES	5,129	9,984	8,000	-	8,000	-
<b>TOTAL FUNCTION 1260</b>		<b>5,129</b>	<b>9,984</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>1280 ALTERNATIVE EDUCATION - OUT OF DISTRICT TUITION</b>				<b>FTE</b>	<b>FTE</b>	
310	PROF & TECH SERVICES	2,207	1,665	10,000	-	6,000	-
<b>TOTAL FUNCTION 1280</b>		<b>2,207</b>	<b>1,665</b>	<b>10,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>1281 PUBLIC ALTERNATIVE PROGRAMS - EXPANDED OPTIONS</b>				<b>FTE</b>	<b>FTE</b>	
319	PROF & TECH SERVICES	1,000	5,245	7,000	-	15,000	-
<b>TOTAL FUNCTION 1281</b>		<b>1,000</b>	<b>5,245</b>	<b>7,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>1289 ONLINE ALTERNATIVE EDUCATION</b>				<b>FTE</b>	<b>FTE</b>	
470	SOFTWARE	3,548	7,396	25,000	-	18,000	-
<b>TOTAL FUNCTION 1289</b>		<b>3,548</b>	<b>7,396</b>	<b>25,000</b>	<b>-</b>	<b>18,000</b>	<b>-</b>

**Culver School District #4  
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**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>1291 ENGLISH LANGUAGE LEARNER (ELL)</b>				<b>FTE</b>	<b>FTE</b>	
	111 LICENSED SALARIES	59,209	65,083	68,919	1.13	73,869	1.13
	112 CLASSIFIED SALARIES	15,560	-	-	-	-	-
	121 SUBS - LICENSED	1,493	651	-	-	-	-
	122 SUBS - CLASSIFIED	697	-	-	-	-	-
	211 PERS	19,088	16,453	19,311	-	20,698	-
	212 PERS PICK-UP	4,576	3,944	4,135	-	4,432	-
	220 SOCIAL SECURITY - FICA	5,729	4,894	5,272	-	5,651	-
	221 PLO SOCIAL SECURITY - FICA	102	-	-	-	-	-
	231 WORKERS COMP	518	453	767	-	716	-
	232 UNEMPLOYMENT	909	4,848	2,000	-	2,000	-
	233 OREGON PAID FAMILY LEAVE	300	273	303	-	325	-
	241 INSURANCE	32,967	19,440	20,040	-	21,840	-
	314 CONTRACTED SUBS - LICENSED	274	1,312	3,000	-	4,160	-
	315 CONTRACTED SUBS - CLASSIFIED	2,403	-	2,500	-	2,500	-
	319 PROF & TECH SERVICES	498	-	-	-	-	-
	340 STAFF DEVELOPMENT/TRAVEL	51	-	1,000	-	900	-
	343 TRAVEL-STUDENT	650	-	-	-	-	-
	410 SUPPLIES	606	401	1,000	-	900	-
	420 TEXTBOOKS	-	49	500	-	250	-
	440 PERIODICALS	-	-	-	-	-	-
	470 SOFTWARE	602	4,350	5,000	-	5,000	-
	640 DUES AND FEES	-	-	100	-	-	-
<b>TOTAL FUNCTION</b>	<b>1291</b>	<b>146,232</b>	<b>122,152</b>	<b>133,847</b>	<b>1.13</b>	<b>143,241</b>	<b>1.13</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>2110 ATTENDANCE AND SOCIAL SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	310 PROF & TECH SERVICES	-	-	-	-	-	-
	470 SOFTWARE	4,661	5,033	5,500	-	5,500	-
<b>TOTAL FUNCTION</b>	<b>2110</b>	<b>4,661</b>	<b>5,033</b>	<b>5,500</b>	<b>-</b>	<b>5,500</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>2115 STUDENT SAFETY</b>				<b>FTE</b>	<b>FTE</b>	
	310 PROF & TECH SERVICES	-	-	6,500	-	6,500	-
	470 SOFTWARE	-	2,000	-	-	-	-
<b>TOTAL FUNCTION</b>	<b>2115</b>	<b>-</b>	<b>2,000</b>	<b>6,500</b>	<b>-</b>	<b>6,500</b>	<b>-</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2120 GUIDANCE SERVICES</b>				<b>FTE</b>	<b>FTE</b>		
111	LICENSED SALARIES	113,600	124,956	132,353	2.00	146,885	2.00	-
121	SUBS - LICENSED	1,438	2,206	-	-	-	-	-
135	STUDENT TEACHER STIPEND	-	-	-	-	-	-	-
141	OPT OUT INSURANCE	-	9,709	-	-	-	-	-
211	PERS	30,051	35,730	37,086	-	41,157	-	-
212	PERS PICK-UP	4,172	5,114	7,941	-	8,813	-	-
220	SOCIAL SECURITY - FICA	8,222	10,094	10,125	-	11,237	-	-
231	WORKERS COMP	1,241	1,090	1,830	-	27	-	-
233	OREGON PAID FAMILY LEAVE	430	563	583	-	646	-	-
241	INSURANCE	38,250	19,461	40,080	-	43,680	-	-
314	CONTRACTED SUBS - LICENSED	680	287	-	-	-	-	-
319	PROF & TECH SERVICES	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	49	304	1,500	-	-	-	-
410	SUPPLIES	660	1,062	2,100	-	1,600	-	-
470	SOFTWARE	-	1,503	-	-	-	-	-
640	DUES AND FEES	405	250	150	-	150	-	-
<b>TOTAL FUNCTION 2120</b>		<b>199,198</b>	<b>212,330</b>	<b>233,747</b>	<b>2.00</b>	<b>254,196</b>	<b>2.00</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2130 HEALTH SERVICES</b>				<b>FTE</b>	<b>FTE</b>		
111	LICENSED SALARIES	-	50,498	26,179	0.25	26,975	0.25	-
142	CELL PHONE STIPEND	-	400	400	-	400	-	-
211	PERS	-	12,740	7,448	-	7,670	-	-
212	PERS PICK-UP	-	3,054	1,595	-	1,642	-	-
220	SOCIAL SECURITY - FICA	-	3,809	2,033	-	2,094	-	-
231	WORKERS COMP	-	8	4	-	3	-	-
233	OREGON PAID FAMILY LEAVE	-	212	127	-	120	-	-
241	INSURANCE	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	500	-	-	-	-
353	POSTAGE	-	-	-	-	-	-	-
410	SUPPLIES	1,169	2,570	3,000	-	2,700	-	-
460	NON-CONSUMABLE ITEMS	1,934	-	-	-	-	-	-
470	SOFTWARE	450	450	500	-	500	-	-
640	DUES AND FEES	-	-	200	-	200	-	-
<b>TOTAL FUNCTION 2130</b>		<b>3,553</b>	<b>73,740</b>	<b>41,986</b>	<b>0.25</b>	<b>42,306</b>	<b>0.25</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2190 STUDENT SUPPORT SERVICES</b>				<b>FTE</b>	<b>FTE</b>		
142	CELL PHONE STIPEND	-	-	-	-	-	-	-
211	PERS	-	-	-	-	-	-	-
212	PERS PICK-UP	-	-	-	-	-	-	-
220	SOCIAL SECURITY - FICA	-	-	-	-	-	-	-
319	PROF & TECH SERVICES	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	1,000	-	-	-	-
410	SUPPLIES	720	-	700	-	630	-	-
470	SOFTWARE	-	-	-	-	-	-	-
640	DUES AND FEES	645	695	650	-	650	-	-
<b>TOTAL FUNCTION 2190</b>		<b>1,365</b>	<b>695</b>	<b>2,350</b>	<b>-</b>	<b>1,280</b>	<b>-</b>	<b>-</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2210 IMPROVEMENT OF INSTRUCTION SERVICES</b>				<b>FTE</b>		<b>FTE</b>	
111	LICENSED SALARIES	48,149	58,192	-	-	-	-	-
113	ADMINISTRATORS	-	-	-	-	-	-	-
121	SUBS - LICENSED	814	834	-	-	-	-	-
130	ADDITIONAL SALARY	-	7,105	7,574	-	8,151	-	-
211	PERS	12,117	16,560	2,122	-	2,284	-	-
212	PERS PICK-UP	2,905	3,942	455	-	489	-	-
220	SOCIAL SECURITY - FICA	3,601	4,929	579	-	624	-	-
231	WORKERS COMP	16	16	1	-	1	-	-
233	OREGON PAID FAMILY LEAVE	188	275	33	-	36	-	-
241	INSURANCE	18,840	19,508	1,651	-	832	-	-
243	TUITION REIMB (CONTRACT)	9,577	17,320	-	-	11,891	-	-
310	PROF & TECH SERVICES	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	-	-	-	-	-
353	POSTAGE	-	-	-	-	-	-	-
410	SUPPLIES	-	39	-	-	-	-	-
420	TEXTBOOKS	-	-	-	-	-	-	-
470	SOFTWARE	-	999	2,000	-	2,000	-	-
<b>TOTAL FUNCTION 2210</b>		<b>96,207</b>	<b>129,720</b>	<b>14,416</b>	<b>-</b>	<b>26,308</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2220 EDUCATIONAL MEDIA SERVICES</b>				<b>FTE</b>		<b>FTE</b>	
112	CLASSIFIED SALARIES	23,585	25,103	25,620	0.88	26,663	0.88	-
122	SUBS - CLASSIFIED	619	189	1,500	-	-	-	-
130	ADDITIONAL SALARY	500	-	1,000	-	1,000	-	-
141	OPT OUT INSURANCE	8,779	9,415	-	-	-	-	-
211	PERS	8,226	8,765	7,434	-	7,751	-	-
212	PERS PICK-UP	1,972	2,101	1,597	-	1,660	-	-
220	SOCIAL SECURITY - FICA	2,447	2,687	2,036	-	2,116	-	-
231	WORKERS COMP	14	14	13	-	12	-	-
233	OREGON PAID FAMILY LEAVE	128	149	117	-	122	-	-
241	INSURANCE	1,835	609	20,040	-	21,840	-	-
315	CONTRACTED SUBS - CLASSIFIED	-	1,334	1,500	-	2,550	-	-
319	PROF & TECH SERVICES	2,610	2,029	3,500	-	3,500	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	500	-	-	-	-
410	SUPPLIES	283	535	700	-	500	-	-
430	LIBRARY BOOKS	570	-	2,000	-	1,500	-	-
440	PERIODICALS	104	72	500	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-	-
470	SOFTWARE	1,188	1,188	1,250	-	1,250	-	-
640	DUES AND FEES	75	160	250	-	-	-	-
<b>TOTAL FUNCTION 2220</b>		<b>52,934</b>	<b>54,351</b>	<b>69,557</b>	<b>0.88</b>	<b>70,464</b>	<b>0.88</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>				<b>FTE</b>		<b>FTE</b>	
312	PROFESSIONAL DEVELOPMENT	720	1,275	1,500	-	1,500	-	-
<b>TOTAL FUNCTION 2240</b>		<b>720</b>	<b>1,275</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2310 BOARD OF EDUCATION SERVICES</b>				<b>FTE</b>		<b>FTE</b>	
	319 PROF & TECH SERVICES	2,494	7,122	5,000	-	5,000	-	-
	340 STAFF DEVELOPMENT/TRAVEL	-	-	1,500	-	-	-	-
	381 AUDIT SERVICES	37,394	37,465	35,000	-	35,000	-	-
	382 LEGAL SERVICES	40,000	49,416	42,000	-	42,000	-	-
	410 SUPPLIES	2,917	2,648	3,000	-	2,700	-	-
	440 PERIODICALS	-	-	355	-	355	-	-
	460 NON-CONSUMABLE ITEMS	99	-	-	-	-	-	-
	640 DUES AND FEES	14,195	15,423	15,000	-	15,000	-	-
	651 LIABILITY INSURANCE	34,338	34,864	45,000	-	54,000	-	-
<b>TOTAL FUNCTION 2310</b>		<b>131,438</b>	<b>146,939</b>	<b>146,855</b>	<b>-</b>	<b>154,055</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2320 EXECUTIVE ADMINISTRATION SERVICES</b>				<b>FTE</b>		<b>FTE</b>	
	113 ADMINISTRATORS	93,998	99,638	104,620	0.55	102,348	0.50	-
	114 SUPERVISORY-CONFIDENTIAL	50,070	55,000	57,750	1.00	62,440	1.00	-
	142 CELL PHONE STIPEND	960	960	960	-	1,200	-	-
	211 PERS	38,984	41,789	45,765	-	46,510	-	-
	212 PERS PICK-UP	3,033	3,329	3,494	-	9,959	-	-
	220 SOCIAL SECURITY - FICA	10,704	11,505	12,495	-	12,698	-	-
	231 WORKERS COMP	451	403	29	-	26	-	-
	233 OREGON PAID FAMILY LEAVE	467	632	719	-	730	-	-
	241 INSURANCE	43,327	44,720	46,680	-	36,240	-	-
	312 INSTRUCTIONAL PRGMS IMPROV SRVS	60	-	-	-	-	-	-
	319 PROF & TECH SERVICES	4,013	-	3,500	-	3,500	-	-
	340 STAFF DEVELOPMENT/TRAVEL	1,385	1,626	3,000	-	2,000	-	-
	353 POSTAGE	27	31	500	-	500	-	-
	410 SUPPLIES	6,794	6,112	5,000	-	4,500	-	-
	420 TEXTBOOK	-	-	-	-	-	-	-
	440 PERIODICALS	-	-	520	-	520	-	-
	460 NON-CONSUMABLE ITEMS	98	-	500	-	500	-	-
	470 SOFTWARE	-	49	200	-	200	-	-
	640 DUES AND FEES	795	1,220	1,435	-	1,435	-	-
<b>TOTAL FUNCTION 2320</b>		<b>255,165</b>	<b>267,013</b>	<b>287,166</b>	<b>1.55</b>	<b>285,306</b>	<b>1.50</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2410 OFFICE OF THE PRINCIPAL</b>				<b>FTE</b>		<b>FTE</b>	
	112 CLASSIFIED SALARIES	132,916	137,283	151,597	3.00	162,555	3.00	-
	113 ADMINISTRATORS	347,342	366,526	373,465	3.00	401,890	3.00	-
	122 SUBS-CLASSIFIED	2,094	4,246	3,000	-	-	-	-
	130 ADDITIONAL SALARY	-	1,500	-	-	1,500	-	-
	141 OPT OUT INSURANCE	9,414	21,400	-	-	-	-	-
	142 CELL PHONE STIPEND	2,640	2,640	2,640	-	2,640	-	-
	211 PERS	125,803	139,803	149,312	-	159,318	-	-
	212 PERS PICK-UP	29,404	31,684	31,508	-	33,950	-	-
	220 SOCIAL SECURITY - FICA	36,972	40,062	40,369	-	43,497	-	-
	231 WORKERS COMP	1,475	1,310	1,606	-	1,598	-	-
	233 OREGON PAID FAMILY LEAVE	1,795	2,225	2,322	-	2,502	-	-
	241 INSURANCE	111,051	91,048	139,320	-	148,320	-	-
	315 CONTRACTED SUBS - CLASSIFIED	1,321	930	5,100	-	8,700	-	-
	340 STAFF DEVELOPMENT/TRAVEL	-	834	3,000	-	3,000	-	-
	410 SUPPLIES	9,113	11,922	15,500	-	15,995	-	-
	440 PERIODICALS	63	-	-	-	-	-	-
	640 DUES AND FEES	1,935	3,438	2,925	-	4,400	-	-
<b>TOTAL FUNCTION 2410</b>		<b>813,337</b>	<b>856,850</b>	<b>921,663</b>	<b>6.00</b>	<b>989,864</b>	<b>6.00</b>	<b>-</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2520 FISCAL SERVICES</b>				<b>FTE</b>		<b>FTE</b>	
112	CLASSIFIED SALARIES	31,460	36,973	46,249	1.00	49,799	1.00	-
113	ADMINISTRATORS	225,604	239,140	251,097	2.00	270,209	2.00	-
114	SUPERVISORY-CONFIDENTIAL	60,567	83,225	113,250	1.50	107,611	1.00	-
117	IMPUTED INCOME	15,553	625	-	-	2,894	-	-
130	ADDITIONAL SALARY	-	-	-	-	-	-	-
142	CELL PHONE STIPEND	1,480	1,640	1,920	-	1,680	-	-
211	PERS	80,473	86,439	119,428	-	123,062	-	-
212	PERS PICK-UP	19,285	20,721	25,325	-	26,352	-	-
220	SOCIAL SECURITY - FICA	25,915	28,066	32,289	-	33,598	-	-
231	WORKERS COMP	434	406	3,102	-	3,006	-	-
233	OREGON PAID FAMILY LEAVE	1,054	1,507	1,821	-	1,889	-	-
241	INSURANCE	88,638	98,844	115,813	-	101,723	-	-
312	INSTRUCTIONAL PROGRAMS	350	1,401	3,000	-	3,000	-	-
319	PROF & TECH SERVICES	22,304	21,295	22,000	-	22,000	-	-
324	RENTALS	759	759	-	-	1,000	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	3,000	-	2,500	-	-
353	POSTAGE	2,422	(90)	2,000	-	1,400	-	-
386	DATA PROCESSING SERVICES	746	-	-	-	1,000	-	-
410	SUPPLIES	9,037	7,530	6,000	-	6,000	-	-
460	NON-CONSUMABLE ITEMS	403	255	-	-	-	-	-
470	SOFTWARE	6,794	12,852	13,000	-	38,000	-	-
640	DUES AND FEES	6,990	7,286	6,500	-	6,500	-	-
<b>TOTAL FUNCTION 2520</b>		<b>600,270</b>	<b>648,875</b>	<b>765,794</b>	<b>4.50</b>	<b>803,223</b>	<b>4.00</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2540 OPERATION OF MAINTENANCE &amp; PLANT</b>				<b>FTE</b>		<b>FTE</b>	
112	CLASSIFIED SALARIES	283,128	297,999	276,682	5.49	310,788	5.50	-
113	ADMINISTRATORS	103,550	8,881	90,000	1.00	-	-	-
114	SUPERVISORY-CONFIDENTIAL	-	-	-	-	96,345	1.00	-
117	IMPUTED INCOME	12,843	-	-	-	-	-	-
122	SUBS-CLASSIFIED	13,566	47,506	14,390	-	10,000	-	-
124	TEMPORARY-CLASSIFIED	-	-	-	-	-	-	-
130	ADDITIONAL SALARY	5,000	48,000	13,500	-	-	-	-
141	OPT OUT INSURANCE	16,475	19,428	-	-	-	-	-
142	CELL PHONE STIPEND	1,480	1,480	1,440	-	2,160	-	-
211	PERS	103,600	105,559	116,670	-	117,445	-	-
212	PERS PICK-UP	24,528	23,779	24,734	-	25,120	-	-
220	SOCIAL SECURITY - FICA	33,527	32,612	31,536	-	32,065	-	-
231	WORKERS COMP	4,393	12,512	7,143	-	7,122	-	-
233	OREGON PAID FAMILY LEAVE	1,459	1,821	1,808	-	1,801	-	-
241	INSURANCE	107,278	79,014	126,600	-	153,480	-	-
310	PROF & TECH SERVICES	43,801	19,191	23,500	-	23,500	-	-
312	INSTRUCTIONAL PROGRAMS	595	225	-	-	-	-	-
322	REPAIRS AND MAINTENANCE	8,897	204	-	-	-	-	-
324	RENTALS	3,615	570	1,560	-	1,560	-	-
325	ELECTRICITY	93,628	111,190	105,000	-	120,000	-	-
326	FUEL	60,909	60,917	76,000	-	66,000	-	-
327	WATER & SEWAGE	30,890	30,401	36,000	-	36,000	-	-
328	GARBAGE	12,987	13,131	15,000	-	15,000	-	-
340	STAFF DEVELOPMENT/TRAVEL	938	1,045	2,000	-	2,000	-	-
351	TELEPHONE	19,051	19,136	22,000	-	22,000	-	-
410	SUPPLIES	67,844	51,345	55,000	-	55,000	-	-
460	NON-CONSUMABLE ITEMS	35,943	11,967	25,000	-	25,000	-	-
520	BUILDING ACQUISITION	-	-	-	-	-	-	-
540	EQUIPMENT	-	-	-	-	-	-	-
640	DUES AND FEES	879	576	1,000	-	1,000	-	-
653	PROPERTY INSURANCE PREMIUMS	67,156	75,702	91,000	-	109,200	-	-
<b>TOTAL FUNCTION 2540</b>		<b>1,157,960</b>	<b>1,074,191</b>	<b>1,157,562</b>	<b>6.49</b>	<b>1,232,586</b>	<b>6.50</b>	<b>-</b>

Culver School District #4  
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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>2546 SECURITY SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	310 PROF & TECH SERVICES	8,787	6,996	8,000	-	8,000	-
	460 NON-CONSUMABLE ITEMS	-	-	-	-	-	-
<b>TOTAL FUNCTION</b>	<b>2546</b>	<b>8,787</b>	<b>6,996</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>2550 STUDENT TRANSPORTATION SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	112 CLASSIFIED SALARIES	156,308	170,603	205,481	4.69	210,796	4.69
	114 SUPERVISORY-CONFIDENTIAL	70,850	75,101	78,856	1.00	85,260	1.00
	122 SUBS-CLASSIFIED	12,344	12,704	17,436	0.50	22,391	-
	130 ADDITIONAL SALARY	37,000	43,250	6,000	-	21,000	-
	141 OPT OUT INSURANCE	27,104	34,778	-	-	-	-
	142 CELL PHONE STIPEND	480	480	480	-	720	-
	211 PERS	72,561	81,816	87,373	-	95,315	-
	212 PERS PICK-UP	15,759	18,152	18,355	-	20,269	-
	220 SOCIAL SECURITY - FICA	22,303	24,870	23,581	-	26,023	-
	221 SOCIAL SECURITY - PLO	-	120	-	-	-	-
	231 WORKERS COMP	3,586	11,576	9,605	-	9,094	-
	232 UNEMPLOYMENT	-	3,544	10,000	-	10,000	-
	233 OREGON PAID FAMILY LEAVE	1,097	1,388	1,510	-	1,497	-
	241 INSURANCE	62,426	68,931	140,520	-	149,840	-
	312 INSTRUCTIONAL PROGRAMS	1,421	7,982	-	-	-	-
	319 PROF & TECH SERVICES	3,171	3,465	8,000	-	6,000	-
	322 REPAIRS AND MAINTENANCE	17,191	26,752	7,500	-	10,000	-
	325 ELECTRICITY	2,247	2,574	4,000	-	4,000	-
	326 FUEL	33,499	29,781	32,000	-	32,000	-
	327 WATER & SEWAGE	264	264	600	-	600	-
	328 GARBAGE	406	430	800	-	800	-
	330 CONTRACT TRANSPORTATION	12,557	10,408	17,000	-	17,000	-
	340 STAFF DEVELOPMENT/TRAVEL	2,321	235	1,500	-	1,400	-
	351 TELEPHONE	1,793	1,794	1,600	-	1,600	-
	353 POSTAGE	-	-	100	-	-	-
	410 SUPPLIES	2,133	3,345	1,000	-	3,400	-
	460 NON-CONSUMABLE ITEMS	28,532	14,018	21,000	-	18,000	-
	470 SOFTWARE	716	737	-	-	6,500	-
	640 DUES AND FEES	1,679	1,958	-	-	-	-
	650 VEHICLE INSURANCE	18,418	23,460	29,000	-	34,800	-
<b>TOTAL FUNCTION</b>	<b>2550</b>	<b>608,164</b>	<b>674,515</b>	<b>723,297</b>	<b>6.19</b>	<b>788,305</b>	<b>5.69</b>

**Culver School District #4  
Proposed Budget 2026-2027**

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2642 RECRUITMENT &amp; PLACEMENT SERVICES</b>				<b>FTE</b>		<b>FTE</b>	
	319 PROF & TECH SERVICES	2,341	2,889	3,000	-	3,000	-	-
	340 STAFF DEVELOPMENT/TRAVEL	-	-	-	-	-	-	-
	355 PRINTING & BINDING	2,692	-	1,000	-	1,000	-	-
	410 SUPPLIES	919	609	1,500	-	1,350	-	-
	470 SOFTWARE	-	-	2,500	-	2,500	-	-
<b>TOTAL FUNCTION 2642</b>		<b>5,952</b>	<b>3,498</b>	<b>8,000</b>	<b>-</b>	<b>7,850</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2660 TECHNOLOGY SERVICES</b>				<b>FTE</b>		<b>FTE</b>	
	112 CLASSIFIED SALARIES	63,091	66,330	50,973	0.75	54,027	0.75	-
	130 ADDITIONAL SALARY	-	500	-	-	-	-	-
	142 CELL PHONE STIPEND	480	480	480	-	480	-	-
	211 PERS	15,860	16,848	14,418	-	15,273	-	-
	212 PERS PICK-UP	3,814	4,039	3,088	-	3,270	-	-
	220 SOCIAL SECURITY - FICA	4,860	5,149	3,936	-	4,170	-	-
	231 WORKERS COMP	314	263	19	-	15	-	-
	233 OREGON PAID FAMILY LEAVE	209	300	233	-	240	-	-
	241 INSURANCE	18,738	19,341	20,040	-	21,840	-	-
	319 PROF & TECH SERVICES	2,386	14,875	3,000	-	3,000	-	-
	340 STAFF DEVELOPMENT/TRAVEL	-	-	1,500	-	-	-	-
	410 SUPPLIES	650	366	6,000	-	5,400	-	-
	460 NON-CONSUMABLE ITEMS	11,328	28,804	10,000	-	10,000	-	-
	470 SOFTWARE	11,671	16,319	18,000	-	18,000	-	-
	480 COMPUTERS	10,685	3,324	5,000	-	5,000	-	-
	640 DUES AND FEES	150	240	2,500	-	2,500	-	-
<b>TOTAL FUNCTION 2660</b>		<b>144,236</b>	<b>177,177</b>	<b>139,187</b>	<b>0.75</b>	<b>143,214</b>	<b>0.75</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>							
<b>Function</b>	<b>2700 SUPPLEMENTAL RETIREMENT PROGRAM</b>				<b>FTE</b>		<b>FTE</b>	
	116 SUPPLEMENTAL RETIREMENT STIPENDS	-	-	-	-	20,000	-	-
	220 SOCIAL SECURITY - FICA	-	-	-	-	1,530	-	-
	233 OREGON PAID FAMILY LEAVE	-	-	-	-	88	-	-
	240 POST RETIREMENT HEALTH BENEFITS	-	-	-	-	6,000	-	-
<b>TOTAL FUNCTION 2700</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,618</b>	<b>-</b>	<b>-</b>

Culver School District #4  
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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>5110 SHORT-TERM DEBT RETIREMENT</b>						
	610 REDEMPTION OF PRINCIPAL	13,140	13,140	18,500	18,500	-	-
	621 INTEREST	-	-	750	750	-	-
<b>TOTAL FUNCTION</b>	<b>5110</b>	<b>13,140</b>	<b>13,140</b>	<b>19,250</b>	<b>19,250</b>	<b>-</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>5200 TRANSFER OF FUNDS</b>						
	710 FUND MODIFICATIONS (205/299 N/S)	100,000	110,000	150,000	150,000	-	-
	710 FUND MODIFICATIONS (283 Text/Tech)	-	-	75,000	75,000	-	-
	710 FUND MODIFICATIONS (284 Asset Resv)	-	-	-	-	-	-
	710 FUND MODIFICATIONS (285 PERS)	-	-	-	-	-	-
	710 FUND MODIFICATIONS (289 FFC)	-	-	-	-	-	-
	710 FUND MODIFICATIONS (425 Equip)	-	-	-	-	-	-
	710 FUND MODIFICATIONS (430 Bus)	-	-	-	15,000	-	-
	710 FUND MODIFICATIONS (432 Build)	-	-	-	-	-	-
<b>TOTAL FUNCTION</b>	<b>5200</b>	<b>100,000</b>	<b>110,000</b>	<b>225,000</b>	<b>240,000</b>	<b>-</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>6000 CONTINGENCIES</b>						
	810 PLANNED RESERVE	-	-	100,000	25,000	-	-
<b>TOTAL FUNCTION</b>	<b>6000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>100 GENERAL FUND</b>						
<b>Function</b>	<b>7000 UNAPPROPRIATED ENDING FUND BALANCE</b>						
	820 RESERVED FOR NEXT YEAR	-	-	932,044	847,287	-	-
<b>TOTAL FUNCTION</b>	<b>7000</b>	<b>-</b>	<b>-</b>	<b>932,044</b>	<b>847,287</b>	<b>-</b>	<b>-</b>

<b>TOTAL FUND 100 GENERAL FUND</b>		<b>9,800,489</b>	<b>10,230,858</b>	<b>11,650,546</b>	<b>66.14</b>	<b>11,811,714</b>	<b>63.98</b>	<b>-</b>	<b>-</b>
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<b>TOTAL FUNDS 100 - REVENUES</b>		<b>11,731,839</b>	<b>11,955,156</b>	<b>11,650,546</b>	<b>-</b>	<b>11,811,714</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>TOTAL FUNDS 100 - EXPENDITURES</b>		<b>9,800,490</b>	<b>10,230,858</b>	<b>11,650,546</b>	<b>66.14</b>	<b>11,811,714</b>	<b>63.98</b>	<b>-</b>	<b>-</b>
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<b>TOTAL FUNDS 100 - RESERVED FOR NEXT YEAR</b>		<b>1,931,350</b>	<b>1,724,299</b>	<b>-</b>	<b>(66.14)</b>	<b>-</b>	<b>(63.98)</b>	<b>-</b>	<b>-</b>
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# SPECIAL REVENUE

Special Revenue fund accounts for the revenues and expenditures legally restricted for a specific purpose. These include such programs as Title, Federal or State grants and Nutrition Services.



**Culver School District #4  
Proposed Budget 2026-2027**

**RESOURCES REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>200 SPECIAL REVENUE</b>						
<b>Object</b>	<b>1000 LOCAL SOURCES</b>						
	1502 INTEREST (LGIP)	11,164	11,723	5,600	5,600		
	1610 DAILY SALES - REIMBURSABLE PROGRAMS	(39)	-	-	-		
	1620 DAILY SALES - NON REIMBURSABLE PROGRAMS	503	379	350	350		
	1702 MUSIC INSTRUMENT MAINTENANCE FEE	237	-	-	-		
	1710 ATHLETICS - GF GATE (75%)	928	3,500	-	-		
	1711 ATHLETICS - GATE (25%)	1,582	16,099	5,000	10,000		
	1712 ATHLETICS - STUDENT FEES	-	3,915	4,500	4,500		
	1714 ATHLETICS - FOOTBALL	-	-	6,000	6,000		
	1715 ATHLETICS - VOLLEYBALL	2,158	(120)	3,000	5,000		
	1716 ATHLETICS - CROSS COUNTRY	-	1,000	3,000	3,000		
	1718 ATHLETICS - BASKETBALL (GIRLS)	80	-	1,500	1,500		
	1719 ATHLETICS - BASKETBALL (BOYS)	-	-	2,500	2,500		
	1720 ATHLETICS - TRACK	3,025	2,622	4,000	4,000		
	1721 ATHLETICS - BASEBALL	4,677	9,125	4,500	4,500		
	1722 ATHLETICS - SOFTBALL	1,053	500	1,200	3,500		
	1725 ATHLETICS - MUSIC/BAND	785	831	1,500	1,000		
	1756 CTE CLASS PROJECTS	775	621	-	-		
	1757 JOURNALISM CLUB	321	-	-	-		
	1760 FUND RAISERS - HS ASB	9,969	10,298	10,000	10,000		
	1761 FUND RAISERS - SENIORS	2,558	7,695	4,000	4,000		
	1762 FUND RAISERS - JUNIORS	(34)	(139)	2,000	2,000		
	1763 FUND RAISERS - SOPHOMORES	(19)	228	500	500		
	1764 FUND RAISERS - FRESHMEN	228	(267)	500	500		
	1765 FUND RAISERS - BUSINESS	34	-	10,000	10,000		
	1767 FUND RAISERS - FFA	44,272	30,578	20,000	20,000		
	1768 FUND RAISERS - YEARBOOK	1,149	1,029	5,000	5,000		
	1772 FBLA - CLUB	308	188	10,000	10,000		
	1774 OUTDOOR RECREATION	-	-	3,500	3,500		
	1776 SPANISH CLUB	-	-	1,000	1,000		
	1780 FUND RAISERS - MS ASB	1,290	1,485	5,000	5,000		
	1781 FUND RAISERS - GRADE 6	-	-	4,000	4,000		
	1782 FUND RAISERS - GRADE 7	-	-	1,000	1,000		
	1783 FUND RAISERS - GRADE 8	1,640	2,936	4,000	4,000		
	1787 WILDHORSE	18,122	16,590	7,000	10,000		
	1789 ART	99	40	1,500	1,500		
	1790 FUND RAISERS - ELM ASB	27,554	34,243	25,000	27,500		
	1791 FUND RAISERS - GRADE 1	989	1,032	2,000	2,000		
	1792 FUND RAISERS - GRADE 2	575	598	2,000	2,000		
	1793 FUND RAISERS - GRADE 3	-	75	1,500	1,500		
	1794 FUND RAISERS - GRADE 4	240	29	1,500	1,500		
	1795 FUND RAISERS - GRADE 5	1,524	2,026	1,500	1,500		
	1796 FUND RAISERS - KINDERGARTEN	1,605	2,351	2,500	2,500		
	1797 FUND RAISERS - ILS	-	-	2,000	2,000		
	1798 TAG	-	6	2,000	2,000		
	1802 ROAD SCHOLARS	2,511	957	5,000	5,000		
	1920 CONTRIBUTIONS-DONATIONS FROM	71,065	127,258	75,000	63,763		
	1940 SERVICES PROVIDED OTHER ESD	15,000	1,500	-	-		
	1990 MISC REVENUE	29,127	30,943	18,300	24,300		
	1991 MISC REVENUE - HS	-	-	6,000	6,000		
	1992 MISC REVENUE - MS	-	-	500	500		
	1996 SPONSOR SIGNS	-	-	1,500	1,500		
	<b>Total Revenue from Local Sources</b>	<b>257,054</b>	<b>321,873</b>	<b>277,950</b>	<b>287,013</b>	-	-
<b>Object</b>	<b>3000 STATE SOURCES</b>						
	3102 STATE SCHOOL FUND - SCHOOL LUNCHES	3,310	3,146	2,500	2,500	-	-
	3299 OTHER RESTRICTED GRANTS-IN-AID	1,116,968	1,246,292	1,103,286	1,084,189	-	-
	<b>Total Revenue from State Sources</b>	<b>1,120,278</b>	<b>1,249,437</b>	<b>1,105,786</b>	<b>1,086,689</b>	-	-
<b>Object</b>	<b>4000 FEDERAL SOURCES</b>						
	4500 RESTRICTED REVENUE FROM FED GRANTS	1,231,675	847,488	770,985	684,952	-	-
	4900 REVENUE FOR/ON BEHALF OF THE DISTRICT	24,555	29,556	26,000	26,000	-	-
	<b>Total Revenue from Federal Sources</b>	<b>1,256,230</b>	<b>877,044</b>	<b>796,985</b>	<b>710,952</b>	-	-
<b>Object</b>	<b>5000 OTHER SOURCES</b>						
	5200 INTERFUND TRANSFERS	100,000	110,000	225,000	225,000	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	606,377	451,105	451,032	538,779	-	-
	<b>Total Revenue from Other Sources</b>	<b>706,377</b>	<b>561,105</b>	<b>676,032</b>	<b>763,779</b>	-	-
<b>TOTAL FUND 200</b>	<b>SPECIAL REVENUE</b>	<b>3,339,939</b>	<b>3,009,459</b>	<b>2,856,753</b>	<b>2,848,433</b>	-	-

**Culver School District #4  
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**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>200 SPECIAL REVENUE</b>						
<b>Function</b>	<b>1111 PRIMARY (K-5)</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	44,360	18,892	25,620	0.88	71,150	2.20
	200 ASSOCIATED PAYROLL COSTS	54,453	26,677	30,027		85,199	
	300 PURCHASED SERVICES	46,345	18,701	-		-	
	400 SUPPLIES	5,229	3,023	15,000		15,000	
<b>TOTAL FUNCTION 1111</b>		<b>150,387</b>	<b>67,293</b>	<b>70,647</b>	<b>0.88</b>	<b>171,348</b>	<b>2.20</b>
<b>Function</b>	<b>1113 ELEMENTARY EXTRACURRICULAR</b>				<b>FTE</b>	<b>FTE</b>	
	400 SUPPLIES	33,581	33,107	41,000		46,000	
<b>TOTAL FUNCTION 1113</b>		<b>33,581</b>	<b>33,107</b>	<b>41,000</b>	<b>-</b>	<b>46,000</b>	<b>-</b>
<b>Function</b>	<b>1121 MIDDLE SCHOOL PROGRAMS (6-8)</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	56,856	57,692	59,938	1.00	94,562	1.31
	200 ASSOCIATED PAYROLL COSTS	35,426	40,994	43,389		61,680	
	300 PURCHASED SERVICES	68,745	24,812	-		-	
	400 SUPPLIES	-	1,143	15,000		15,000	
<b>TOTAL FUNCTION 1121</b>		<b>161,027</b>	<b>124,642</b>	<b>118,327</b>	<b>1.00</b>	<b>171,242</b>	<b>1.31</b>
<b>Function</b>	<b>1122 MIDDLE SCHOOL EXTRACURRICULAR</b>				<b>FTE</b>	<b>FTE</b>	
	400 SUPPLIES	33,465	22,624	34,500		40,500	
<b>TOTAL FUNCTION 1122</b>		<b>33,465</b>	<b>22,624</b>	<b>34,500</b>	<b>-</b>	<b>40,500</b>	<b>-</b>
<b>Function</b>	<b>1131 HIGH SCHOOL PROGRAMS (9-12)</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	109,689	116,026	127,225	2.52	132,097	2.37
	200 ASSOCIATED PAYROLL COSTS	60,600	63,202	102,035		107,448	
	300 PURCHASED SERVICES	27,711	11,960	20,263		19,263	
	400 SUPPLIES	39,937	75,056	5,500		2,500	
	500 CAPITAL OUTLAY	36,270	-	-		-	
	600 OTHER OBJECTS/DEBT SERVICE	925	-	-		-	
<b>TOTAL FUNCTION 1131</b>		<b>275,132</b>	<b>266,244</b>	<b>255,024</b>	<b>2.52</b>	<b>261,309</b>	<b>2.37</b>
<b>Function</b>	<b>1132 HIGH SCHOOL-EXTRACURRICULAR</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	3,448	1,240	-	-	-	-
	200 ASSOCIATED PAYROLL COSTS	1,325	476	-	-	-	-
	300 PURCHASED SERVICES	965	1,835	-	-	-	-
	400 SUPPLIES	79,814	58,450	141,500		148,000	
<b>TOTAL FUNCTION 1132</b>		<b>85,552</b>	<b>62,001</b>	<b>141,500</b>	<b>-</b>	<b>148,000</b>	<b>-</b>
<b>Function</b>	<b>1220 RESTRICTIVE PGM FOR STU WD</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	45,487	62,931	27,952	0.88	45,070	1.41
	200 ASSOCIATED PAYROLL COSTS	13,373	19,073	30,935		43,559	
	300 PURCHASED SERVICES	2,251	5,500	-		-	
	400 SUPPLIES	2,397	-	-		-	
<b>TOTAL FUNCTION 1220</b>		<b>63,507</b>	<b>87,504</b>	<b>58,886</b>	<b>0.88</b>	<b>88,628</b>	<b>1.41</b>
<b>Function</b>	<b>1250 LESS RESTRICTIVE PGM FOR STU WD</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	45,604	51,057	51,288	1.76	48,505	1.63
	200 ASSOCIATED PAYROLL COSTS	49,976	56,209	59,707		64,126	
	300 PURCHASED SERVICES	819	-	-		-	
<b>TOTAL FUNCTION 1250</b>		<b>96,398</b>	<b>107,265</b>	<b>110,995</b>	<b>1.76</b>	<b>112,631</b>	<b>1.63</b>
<b>Function</b>	<b>1260 EARLY INTERVENTION</b>				<b>FTE</b>	<b>FTE</b>	
	300 PURCHASED SERVICES	2,571	1,716	1,715		1,500	
<b>TOTAL FUNCTION 1260</b>		<b>2,571</b>	<b>1,716</b>	<b>1,715</b>	<b>-</b>	<b>1,500</b>	<b>-</b>

**Culver School District #4  
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**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>200 SPECIAL REVENUE</b>						
<b>Function</b>	<b>1272 TITLE I</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	107,561	132,287	123,847	3.52	83,017	2.20
	200 ASSOCIATED PAYROLL COSTS	79,170	91,087	129,854		92,426	
	300 PURCHASED SERVICES	11,278	52,798	12,000		-	
	400 SUPPLIES	5,299	10,478	-		-	
<b>TOTAL FUNCTION</b>	<b>1272</b>	<b>203,309</b>	<b>286,651</b>	<b>265,701</b>	<b>3.52</b>	<b>175,443</b>	<b>2.20</b>
<b>Function</b>	<b>1291 ENGLISH LANGUAGE LEARNER (ELL)</b>				<b>FTE</b>	<b>FTE</b>	
	300 PURCHASED SERVICES	5,834	4,710	-		-	
<b>TOTAL FUNCTION</b>	<b>1291</b>	<b>5,834</b>	<b>4,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>1293 MIGRANT EDUCATION</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	1,500	1,748	-	-	-	-
	200 ASSOCIATED PAYROLL COSTS	580	695	-	-	-	-
	300 PURCHASED SERVICES	277	421	-	-	-	-
<b>TOTAL FUNCTION</b>	<b>1293</b>	<b>2,358</b>	<b>2,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2110 ATTENDANCE AND SOCIAL SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	400 SUPPLIES	-	2,041	-	-	-	-
<b>TOTAL FUNCTION</b>	<b>2110</b>	<b>-</b>	<b>2,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2115 STUDENT SAFETY</b>				<b>FTE</b>	<b>FTE</b>	
	400 SUPPLIES	4,877	-	-	-	-	-
<b>TOTAL FUNCTION</b>	<b>2115</b>	<b>4,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2119 OTHER ATTENDANCE AND SOCIAL SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	400 SUPPLIES	-	1,155	-	-	-	-
<b>TOTAL FUNCTION</b>	<b>2119</b>	<b>-</b>	<b>1,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2120 GUIDANCE SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	55,954	54,798	58,163	1.00	43,012	0.69
	200 ASSOCIATED PAYROLL COSTS	39,223	32,383	42,698		39,960	
	300 PURCHASED SERVICES	2,163	-	-		-	
	400 SUPPLIES	513	8,570	-		-	
<b>TOTAL FUNCTION</b>	<b>2120</b>	<b>97,854</b>	<b>95,751</b>	<b>100,861</b>	<b>1.00</b>	<b>82,972</b>	<b>0.69</b>
<b>Function</b>	<b>2130 HEALTH SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	81,951	-	-	-	-	-
	200 ASSOCIATED PAYROLL COSTS	31,758	-	-	-	-	-
	300 PURCHASED SERVICES	8,000	-	-	-	-	-
	400 SUPPLIES	105	-	-	-	-	-
<b>TOTAL FUNCTION</b>	<b>2130</b>	<b>121,814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2190 STUDENT SUPPORT SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	237,653	256,239	203,026	1.68	90,015	1.00
	200 ASSOCIATED PAYROLL COSTS	112,395	120,202	121,061		58,928	
	300 PURCHASED SERVICES	817	557	-		2,497	
<b>TOTAL FUNCTION</b>	<b>2190</b>	<b>350,864</b>	<b>376,997</b>	<b>324,087</b>	<b>1.68</b>	<b>151,440</b>	<b>1.00</b>

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		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>200 SPECIAL REVENUE</b>						
<b>Function</b>	<b>2210 IMPROVEMENT OF INSTRUCTION SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	79,784	92,337	96,931	1.00	-	-
	200 ASSOCIATED PAYROLL COSTS	51,514	57,536	57,790			
	300 PURCHASED SERVICES	859	-	2,719		3,158	
	400 SUPPLIES	21,754	41,238	82,409		82,409	
<b>TOTAL FUNCTION 2210</b>		<b>153,911</b>	<b>191,112</b>	<b>239,849</b>	<b>1.00</b>	<b>85,567</b>	<b>-</b>
<b>Function</b>	<b>2220 EDUCATIONAL MEDIA SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	-	1,000	-		-	
	300 PURCHASED SERVICES	140	-	-		-	
	400 SUPPLIES	9,408					
<b>TOTAL FUNCTION 2220</b>		<b>9,548</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	449	-	-	-	623	-
	200 ASSOCIATED PAYROLL COSTS	176	-	-	-	263	-
	300 PURCHASED SERVICES	8,363	2,049	23,947		19,291	
	400 SUPPLIES	3,015	1,195	350		350	
	600 OTHER OBJECTS/DEBT SERVICE	36,250	2,171	200		300	
<b>TOTAL FUNCTION 2240</b>		<b>48,253</b>	<b>5,415</b>	<b>24,497</b>	<b>-</b>	<b>20,827</b>	<b>-</b>
<b>Function</b>	<b>2320 EXECUTIVE ADMINISTRATION SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	10,000	10,000	10,000	-	112,348	0.50
	200 ASSOCIATED PAYROLL COSTS	3,872	3,883	4,382		56,334	
	300 PURCHASED SERVICES	900	-	-		-	
<b>TOTAL FUNCTION 2320</b>		<b>14,772</b>	<b>13,883</b>	<b>14,382</b>	<b>-</b>	<b>168,682</b>	<b>0.50</b>
<b>Function</b>	<b>2410 OFFICE OF THE PRINCIPAL</b>				<b>FTE</b>	<b>FTE</b>	
	300 PURCHASED SERVICES	290	-	-		-	
	400 SUPPLIES	1,245	1,618	-		-	
<b>TOTAL FUNCTION 2410</b>		<b>1,535</b>	<b>1,618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2490 OTHER SUPPORT SERVICES - SCHOOL ADMIN</b>				<b>FTE</b>	<b>FTE</b>	
	300 PURCHASED SERVICES	5,000	-	-		-	
<b>TOTAL FUNCTION 2490</b>		<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2520 FISCAL SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	43,154	12,308	-	-	-	
	200 ASSOCIATED PAYROLL COSTS	35,759	9,615	-	-	-	
	300 PURCHASED SERVICES	13,896	390	-	-	-	
<b>TOTAL FUNCTION 2520</b>		<b>92,808</b>	<b>22,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2540 OPERATION OF MAINTENANCE &amp; PLANT</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	607	221	-	-	-	
	200 ASSOCIATED PAYROLL COSTS	49	60	-	-	-	
	300 PURCHASED SERVICES	11,713	61,000	50,000		10,000	
	400 SUPPLIES	2,793	-	148,274		191,400	
	500 CAPITAL OUTLAY	211,826	29,989	30,434		32,213	
<b>TOTAL FUNCTION 2540</b>		<b>226,988</b>	<b>91,270</b>	<b>228,708</b>	<b>-</b>	<b>233,613</b>	<b>-</b>
<b>Function</b>	<b>2550 STUDENT TRANSPORTATION SERVICES</b>				<b>FTE</b>	<b>FTE</b>	
	100 SALARIES	-	6,023	10,000	-	-	
	200 ASSOCIATED PAYROLL COSTS	-	2,385	-	-	-	
	300 PURCHASED SERVICES	8,217	-	-		-	
	500 CAPITAL OUTLAY	26,000	-	-		-	
<b>TOTAL FUNCTION 2550</b>		<b>34,217</b>	<b>8,408</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>200 SPECIAL REVENUE</b>						
<b>Function</b>	<b>2640 STAFF SERVICES</b>						
	300 PURCHASED SERVICES	16,210	8,434	16,063	16,063		
	400 SUPPLIES	4,206	8,310	-	-		
<b>TOTAL FUNCTION</b>	<b>2640</b>	<b>20,416</b>	<b>16,744</b>	<b>16,063</b>	<b>-</b>	<b>16,063</b>	<b>-</b>
<b>Function</b>	<b>2660 TECHNOLOGY SERVICES</b>						
	400 SUPPLIES	85,440	15,278	25,000	25,000		
<b>TOTAL FUNCTION</b>	<b>2660</b>	<b>85,440</b>	<b>15,278</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>
<b>Function</b>	<b>3100 NUTRITION SERVICES</b>						
	100 SALARIES	159,578	170,828	178,369	188,811	4.37	4.37
	200 ASSOCIATED PAYROLL COSTS	138,363	157,723	196,650	184,839		
	300 PURCHASED SERVICES	1,519	3,958	5,250	5,250		
	400 SUPPLIES	207,194	213,346	156,881	169,500		
	600 OTHER OBJECTS/DEBT SERVICE	763	964	1,500	1,500		
<b>TOTAL FUNCTION</b>	<b>3100</b>	<b>507,416</b>	<b>546,818</b>	<b>538,650</b>	<b>4.37</b>	<b>549,901</b>	<b>4.37</b>
<b>Function</b>	<b>3300 COMMUNITY SERVICES</b>						
	300 PURCHASED SERVICES	-	1,000	-	-		
<b>TOTAL FUNCTION</b>	<b>3300</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>5200 TRANSFER OF FUNDS</b>						
	700 INTERFUND TRANSFERS	-	2,508	-	50,000		
<b>TOTAL FUNCTION</b>	<b>5200</b>	<b>-</b>	<b>2,508</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>7000 UNAPPROPRIATED ENDING FUND BALANCE</b>						
	800 OPERATING CONTINGENCY	-	-	236,361	247,766		
<b>TOTAL FUNCTION</b>	<b>7000</b>	<b>-</b>	<b>-</b>	<b>236,361</b>	<b>247,766</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND</b>	<b>200 SPECIAL REVENUE</b>	<b>2,888,835</b>	<b>2,459,931</b>	<b>2,856,753</b>	<b>18.60</b>	<b>2,848,433</b>	<b>17.68</b>

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		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>210 TITLE I (A) BASIC PROGRAMS</b>						
<b>Object</b>	<b>4000 FEDERAL SOURCES</b>						
	4500 RESTRICTED REVENUE FROM FED GRANTS	198,010	238,200	253,701	-	175,443	-
	<b>Total Revenue from Federal Sources</b>	<b>198,010</b>	<b>238,200</b>	<b>253,701</b>	<b>-</b>	<b>175,443</b>	<b>-</b>
<b>TOTAL FUND 210</b>	<b>TITLE I (A) BASIC PROGRAMS</b>	<b>198,010</b>	<b>238,200</b>	<b>253,701</b>	<b>-</b>	<b>175,443</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>210 TITLE I (A) BASIC PROGRAMS</b>						
<b>Function</b>	<b>1220 RESTRICTIVE PGM FOR STU WD</b>			FTE	FTE		
	340 STAFF DEVELOPMENT/TRAVEL	-	3,700	-	-	-	-
	<b>Total Function 1220</b>	<b>-</b>	<b>3,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>1272 TITLE I</b>			FTE	FTE		
	111 LICENSED SALARIES	-	-	-	-	-	-
	112 CLASSIFIED SALARIES	95,581	114,488	123,847	3.52	83,017	2.20
	121 SUBS - LICENSED	-	199	-	-	-	-
	122 SUBS - CLASSIFIED	122	-	-	-	-	-
	124 TEMPORARY - CLASSIFIED	-	-	-	-	-	-
	130 ADDITIONAL SALARY	-	7,739	-	-	-	-
	141 OPT OUT INSURANCE	11,859	9,415	-	-	-	-
	211 PERS	26,510	33,564	32,194	-	22,461	-
	212 PERS PICK-UP	6,158	7,803	7,431	-	4,981	-
	220 SOCIAL SECURITY - FICA	7,752	9,635	9,474	-	6,351	-
	231 WORKERS COMP	44	49	50	-	28	-
	233 OREGON PAID FAMILY LEAVE	405	535	545	-	365	-
	241 INSURANCE	38,301	39,501	80,160	-	58,240	-
	310 PROF & TECH SERVICES	-	-	-	-	-	-
	314 CONTRACTED SUBS - LICENSED	-	5,381	-	-	-	-
	315 CONTRACTED SUBS-CLASSIFIED	11,278	5,446	-	-	-	-
	340 STAFF DEVELOPMENT/TRAVEL	-	-	-	-	-	-
	410 SUPPLIES	-	-	-	-	-	-
	470 SOFTWARE	-	-	-	-	-	-
	<b>Total Function 1272</b>	<b>198,010</b>	<b>233,756</b>	<b>253,701</b>	<b>3.52</b>	<b>175,443</b>	<b>2.20</b>
<b>Function</b>	<b>2119 OTHER ATTENDANCE AND SOCIAL WORK SERVICES</b>			FTE	FTE		
	410 SUPPLIES	-	744	-	-	-	-
	<b>Total Function 2119</b>	<b>-</b>	<b>744</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 210</b>	<b>TITLE I (A) BASIC PROGRAMS</b>	<b>198,010</b>	<b>238,200</b>	<b>253,701</b>	<b>3.52</b>	<b>175,443</b>	<b>2.20</b>

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		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>219 INDIVIDUAL W/DISABILITIES ACT (IDEA)</b>						
<b>Object</b>	<b>4000 FEDERAL SOURCES</b>						
	4500 RESTRICTED REVENUE FROM FED GRANTS	154,440	183,441	169,881	-	162,301	-
	<b>Total Revenue from Federal Resources</b>	<b>154,440</b>	<b>183,441</b>	<b>169,881</b>	<b>-</b>	<b>162,301</b>	<b>-</b>
<b>TOTAL FUND 219</b>	<b>INDIVIDUAL W/DISABILITIES ACT (IDEA)</b>	<b>154,440</b>	<b>183,441</b>	<b>169,881</b>	<b>-</b>	<b>162,301</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>219 INDIVIDUAL W/DISABILITIES ACT (IDEA)</b>						
<b>Function</b>	<b>1220 RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES</b>			<b>FTE</b>	<b>FTE</b>		
	112 CLASSIFIED SALARIES	21,613	26,978	27,952	0.88	17,663	0.53
	122 SUBS - CLASSIFIED	659	-	-	-	-	-
	124 TEMPORARY - CLASSIFIED	13,802	24,009	-	-	-	-
	141 OPT OUT INSURANCE	9,414	9,714	-	-	-	-
	211 PERS	7,766	11,340	6,944	-	7,671	-
	212 PERS PICK-UP	1,862	2,718	1,677	-	1,060	-
	220 SOCIAL SECURITY - FICA	3,480	4,710	2,138	-	1,351	-
	221 PLO SOCIAL SECURITY - FICA	53	7	-	-	-	-
	231 WORKERS COMP	19	24	13	-	7	-
	233 OREGON PAID FAMILY LEAVE	182	262	123	-	78	-
	241 INSURANCE	12	12	20,040	-	21,840	-
	<b>Total Function 1220</b>	<b>58,860</b>	<b>79,774</b>	<b>58,886</b>	<b>0.88</b>	<b>49,670</b>	<b>0.53</b>
<b>Function</b>	<b>1250 LESS RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES</b>			<b>FTE</b>	<b>FTE</b>		
	112 CLASSIFIED SALARIES	45,057	47,490	51,288	1.76	48,505	1.63
	121 SUBS - LICENSED	-	-	-	-	-	-
	122 SUBS - CLASSIFIED	546	-	-	-	-	-
	130 ADDITIONAL SALARY	-	-	-	-	-	-
	141 OPT OUT INSURANCE	-	-	-	-	-	-
	211 PERS	7,501	12,110	12,508	-	13,591	-
	212 PERS PICK-UP	1,798	2,903	3,021	-	2,910	-
	220 SOCIAL SECURITY - FICA	3,489	3,667	3,852	-	3,711	-
	231 WORKERS COMP	25	25	25	-	21	-
	233 OREGON PAID FAMILY LEAVE	182	204	222	-	213	-
	241 INSURANCE	36,981	37,300	40,080	-	43,680	-
	<b>Total Function 1250</b>	<b>95,580</b>	<b>103,698</b>	<b>110,995</b>	<b>1.76</b>	<b>112,631</b>	<b>1.63</b>
<b>TOTAL FUND 219</b>	<b>INDIVIDUAL W/DISABILITIES ACT (IDEA)</b>	<b>154,440</b>	<b>183,473</b>	<b>169,881</b>	<b>2.64</b>	<b>162,301</b>	<b>2.16</b>

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		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>283 TEXTBOOK/TECHNOLOGY RESERVE FUND</b>							
<b>Object</b>	<b>1000 LOCAL SOURCES</b>							
	1502 INTEREST (LGIP)	2,606	2,587	1,000	-	1,000	-	-
	<b>Total Revenue from Local Sources</b>	<b>2,606</b>	<b>2,587</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>5000 OTHER SOURCES</b>							
	5200 INTERFUND TRANSFERS	-	-	75,000	-	75,000	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	41,830	44,435	37,650	-	89,037	-	-
	<b>Total Revenue from Other Sources</b>	<b>41,830</b>	<b>44,435</b>	<b>112,650</b>	<b>-</b>	<b>164,037</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 283</b>	<b>TEXTBOOK/TECHNOLOGY RESERVE FUND</b>	<b>44,435</b>	<b>47,022</b>	<b>113,650</b>	<b>-</b>	<b>165,037</b>	<b>-</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>283 TEXTBOOK/TECHNOLOGY RESERVE FUND</b>							
<b>Function</b>	<b>2210 IMPROVEMENT OF INSTRUCTION SERVICES</b>				FTE	FTE		
	420 TEXTBOOKS	-	-	65,000	-	65,000	-	-
	<b>Total Function 2210</b>	<b>-</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>2660 TECHNOLOGY</b>				FTE	FTE		
	480 COMPUTER EQUIPMENT	-	9,060	25,000	-	25,000	-	-
	<b>Total Function 2660</b>	<b>-</b>	<b>9,060</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>5200 TRANSFER OF FUNDS</b>				FTE	FTE		
	710 FUND MODIFICATIONS	-	-	-	-	-	-	-
	<b>Total Function 5200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>7000 UNAPPROPRIATED ENDING FUND BALANCE</b>				FTE	FTE		
	820 RESERVED FOR NEXT YEAR	-	-	23,650	-	75,037	-	-
	<b>Total Function 7000</b>	<b>-</b>	<b>-</b>	<b>23,650</b>	<b>-</b>	<b>75,037</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 283</b>	<b>TEXTBOOK/TECHNOLOGY RESERVE FUND</b>	<b>-</b>	<b>9,060</b>	<b>113,650</b>	<b>-</b>	<b>165,037</b>	<b>-</b>	<b>-</b>

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		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>285 PERS RESERVE FUND</b>							
<b>Object</b>	<b>1000 LOCAL SOURCES</b>							
	1502 INTEREST (LGIP)	5,211	5,563	2,500	-	2,500	-	-
	<b>Total Revenue from Local Sources</b>	<b>5,211</b>	<b>5,563</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>5000 OTHER SOURCES</b>							
	5200 INTERFUND TRANSFERS	-	-	-	-	-	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	83,659	88,870	93,511	-	99,229	-	-
	<b>Total Revenue from Other Sources</b>	<b>83,659</b>	<b>88,870</b>	<b>93,511</b>	<b>-</b>	<b>99,229</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 285</b>	<b>PERS RESERVE FUND</b>	<b>88,870</b>	<b>94,434</b>	<b>96,011</b>	<b>-</b>	<b>101,729</b>	<b>-</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>285 PERS RESERVE FUND</b>							
<b>Function</b>	<b>2520 FISCAL SERVICES</b>				FTE	FTE		
	211 PERS	-	-	-	-	-	-	-
	<b>Total Function 2520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>5200 TRANSFER OF FUNDS</b>				FTE	FTE		
	700 FUND MODIFICATIONS	-	-	-	-	50,000	-	-
	<b>Total Function 5200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>7000 UNAPPROPRIATED ENDING FUND BALANCE</b>				FTE	FTE		
	820 RESERVED FOR NEXT YEAR	-	-	96,011	-	51,729	-	-
	<b>Total Function 7000</b>	<b>-</b>	<b>-</b>	<b>96,011</b>	<b>-</b>	<b>51,729</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 285</b>	<b>PERS RESERVE FUND</b>	<b>-</b>	<b>-</b>	<b>96,011</b>	<b>-</b>	<b>101,729</b>	<b>-</b>	<b>-</b>

**Culver School District #4  
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**RESOURCES REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>299 NUTRITION SERVICES</b>						
<b>Object</b>	<b>1000 LOCAL SOURCES</b>						
	1610 DAILY SALES - REIMBURSABLE PROGRAMS	(39)	-	-	-	-	-
	1612 LUNCH	-	-	-	-	-	-
	1620 DAILY SALES - NON REIMBURSABLE PROGRAMS	503	379	350	350	-	-
	1990 MISC REVENUE	1,195	262	300	300	-	-
	<b>Total Revenue from Local Sources</b>	<b>1,659</b>	<b>641</b>	<b>650</b>	<b>650</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>3000 STATE SOURCES</b>						
	3102 STATE SCHOOL FUND - SCHOOL LUNCHES	3,310	3,146	2,500	2,500	-	-
	3299 OTHER RESTRICTED GRANTS-IN-AID	67,933	105,720	65,000	68,000	-	-
	<b>Total Revenue from State Sources</b>	<b>71,242</b>	<b>108,866</b>	<b>67,500</b>	<b>70,500</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>4000 FEDERAL SOURCES</b>						
	4500 RESTRICTED REVENUE FROM FED GRANTS	279,341	301,919	285,000	288,251	-	-
	4900 REVENUE FOR/ON BEHALF OF THE DISTRICT	24,555	29,556	26,000	26,000	-	-
	<b>Total Revenue from Federal Sources</b>	<b>303,896</b>	<b>331,475</b>	<b>311,000</b>	<b>314,251</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>5000 OTHER SOURCES</b>						
	5200 INTERFUND TRANSFERS	100,000	110,000	150,000	150,000	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	14,446	11,293	5,000	10,000	-	-
	<b>Total Revenue from Other Sources</b>	<b>114,446</b>	<b>121,293</b>	<b>155,000</b>	<b>160,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 299</b>	<b>NUTRITION SERVICES</b>	<b>491,243</b>	<b>562,275</b>	<b>534,150</b>	<b>545,401</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS REPORT**

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>299 NUTRITION SERVICES</b>						
<b>Function</b>	<b>3100 NUTRITION SERVICES</b>						
				FTE	FTE		
	112 CLASSIFIED SALARIES	100,879	105,460	108,329	3.37	114,111	3.37
	114 SUPERVISORY-CONFIDENTIAL	54,413	57,678	60,561	1.00	65,480	1.00
	122 SUBS - CLASSIFIED	3,805	7,210	8,500	-	8,500	-
	130 ADDITIONAL SALARY	-	-	500	-	-	-
	141 OPT OUT INSURANCE	-	-	-	-	-	-
	142 CELL PHONE STIPEND	480	480	480	-	720	-
	211 PERS	36,434	39,637	59,186	-	50,523	-
	212 PERS PICK-UP	8,734	9,363	11,056	-	9,871	-
	220 SOCIAL SECURITY - FICA	11,898	12,648	15,245	-	13,794	-
	221 SOCIAL SECURITY - PLO	-	139	-	-	-	-
	231 WORKERS COMP	1,474	3,124	84	-	58	-
	232 UNEMPLOYMENT	2,110	2,821	10,000	-	-	-
	233 OREGON PAID FAMILY LEAVE	605	702	879	-	793	-
	241 INSURANCE	77,109	89,290	100,200	-	109,800	-
	310 PROF & TECH SERVICES	1,234	1,060	3,500	-	3,500	-
	340 STAFF DEVELOPMENT/TRAVEL	285	2,898	1,750	-	1,750	-
	353 POSTAGE	-	-	-	-	-	-
	410 SUPPLIES	13,714	15,006	15,000	-	15,000	-
	418 PURCHASE OF FOOD	164,315	188,224	132,381	-	145,000	-
	460 NON-CONSUMABLE ITEMS	1,699	3,958	5,000	-	5,000	-
	470 SOFTWARE	-	1,099	-	-	-	-
	640 DUES AND FEES	763	964	1,500	-	1,500	-
	<b>Total Function 3100</b>	<b>479,951</b>	<b>541,760</b>	<b>534,150</b>	<b>4.37</b>	<b>545,401</b>	<b>4.37</b>
<b>TOTAL FUND 299</b>	<b>NUTRITION SERVICES</b>	<b>479,951</b>	<b>541,760</b>	<b>534,150</b>	<b>4.37</b>	<b>545,401</b>	<b>4.37</b>

# DEBT SERVICE

Debt Services fund accounts for the accumulation of resources and the payment of principal and interest on the District's long term debt including outstanding bonds.



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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>300 DEBT SERVICE FUNDS</b>						
<b>Object</b>	<b>1000 LOCAL SOURCES</b>						
	1111 CURRENT YEAR TAXES	855,251	827,984	900,200	-	893,131	-
	1112 PRIOR YEAR TAXES	24,128	29,447	10,000	-	10,000	-
	1113 COUNTY TAX SALES FOR BACK TAXES	59	-	-	-	-	-
	1500 INTEREST (OTHER)	15,785	20,910	7,500	-	7,500	-
	1502 INTEREST (LGIP)	61	501	-	-	-	-
	<b>Total Revenue from Local Sources</b>	<b>895,285</b>	<b>878,841</b>	<b>917,700</b>	<b>-</b>	<b>910,631</b>	<b>-</b>
<b>Object</b>	<b>2000 INTERMEDIATE SOURCES</b>						
	2199 HERT TAX	168	448	-	-	-	-
	<b>Total Revenue from Intermediate Sources</b>	<b>168</b>	<b>448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>5000 OTHER SOURCES</b>						
	5150 LOAN RECEIPTS	-	-	-	-	-	-
	5200 INTERFUND TRANSFERS	-	-	-	-	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	76,808	116,861	99,871	-	126,340	-
	<b>Total Revenue from Other Sources</b>	<b>76,808</b>	<b>116,861</b>	<b>99,871</b>	<b>-</b>	<b>126,340</b>	<b>-</b>
<b>TOTAL FUND 300</b>	<b>DEBT SERVICE FUNDS</b>	<b>972,261</b>	<b>996,150</b>	<b>1,017,571</b>	<b>-</b>	<b>1,036,971</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>300 DEBT SERVICE FUNDS</b>						
<b>Function</b>	<b>5110 LONG-TERM DEBT SERVICE</b>				FTE	FTE	
	610 REDEMPTION OF PRINCIPAL	665,000	715,000	765,000	-	815,000	-
	621 REDEMPTION OF INTEREST	190,399	163,798	135,200	-	104,600	-
	<b>Total Function 5110</b>	<b>855,399</b>	<b>878,798</b>	<b>900,200</b>	<b>-</b>	<b>919,600</b>	<b>-</b>
<b>Function</b>	<b>5120 SHORT-TERM DEBT</b>				FTE	FTE	
	610 REDEMPTION OF PRINCIPAL	-	-	-	-	-	-
	<b>Total Function 5120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>7000 UNAPPROPRIATED ENDING FUND BALANCE</b>				FTE	FTE	
	820 RESERVED FOR NEXT YEAR	-	-	117,371	-	117,371	-
	<b>Total Function 7000</b>	<b>-</b>	<b>-</b>	<b>117,371</b>	<b>-</b>	<b>117,371</b>	<b>-</b>
<b>TOTAL FUND 300</b>	<b>DEBT SERVICE FUNDS</b>	<b>855,399</b>	<b>878,798</b>	<b>1,017,571</b>	<b>-</b>	<b>1,036,971</b>	<b>-</b>
<b>TOTAL FUNDS 300 - REVENUES</b>		<b>972,261</b>	<b>996,150</b>	<b>1,017,571</b>	<b>-</b>	<b>1,036,971</b>	<b>-</b>
<b>TOTAL FUNDS 300 - EXPENDITURES</b>		<b>855,399</b>	<b>878,798</b>	<b>1,017,571</b>	<b>-</b>	<b>1,036,971</b>	<b>-</b>
<b>TOTAL FUNDS 300 - RESERVED FOR NEXT YEAR</b>		<b>116,861</b>	<b>117,352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# CAPITAL PROJECTS

Capital Projects fund accounts for financial resources used to acquire equipment or construct major capital facilities which cost over \$5000.



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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>410 CAPITAL PROJECTS</b>						
<b>Object</b>	<b>3000 STATE SOURCES</b>						
	3299 OTHER RESTRICTED GRANTS-IN-AID	-	381,521	2,188,720	-	100,000	-
	<b>Total Revenue from State Sources</b>	-	<b>381,521</b>	<b>2,188,720</b>	-	<b>100,000</b>	-
<b>TOTAL FUND 410</b>	<b>CAPITAL PROJECTS</b>	-	<b>381,521</b>	<b>2,188,720</b>	-	<b>100,000</b>	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>410 CAPITAL PROJECTS</b>						
<b>Function</b>	<b>4150 BUILDING ACQUISITION, CONSTRUCTION</b>			<b>FTE</b>	<b>FTE</b>		
	354 ADVERTISING	-	358	-	-	-	-
	355 PRINTING AND BINDING	-	538	-	-	-	-
	380 NON INSTRUCTIONL PROF & TECH SERVICES	-	57,520	75,000	-	60,000	-
	382 LEGAL SERVICES	-	8,558	6,000	-	-	-
	383 ARCHITECT/ENGINEER SERVICES	-	264,302	175,000	-	-	-
	520 BUILDINGS ACQUISITION	-	43,112	1,932,720	-	40,000	-
	640 DUES AND FEES	-	8,380	-	-	-	-
	650 VEHICLE INSURANCE	-	464	-	-	-	-
	<b>Total Function 4150</b>	-	<b>383,232</b>	<b>2,188,720</b>	-	<b>100,000</b>	-
<b>TOTAL FUND 410</b>	<b>CAPITAL PROJECTS</b>	-	<b>383,232</b>	<b>2,188,720</b>	-	<b>100,000</b>	-

RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>425 EQUIPMENT REPLACEMENT</b>						
<b>Object</b>	<b>1000 LOCAL SOURCES</b>						
	1502 INTEREST	3,377	2,579	1,000	-	1,000	-
	<b>Total Revenue from Local Sources</b>	<b>3,377</b>	<b>2,579</b>	<b>1,000</b>	-	<b>1,000</b>	-
<b>Object</b>	<b>5000 OTHER SOURCES</b>						
	5200 INTERFUND TRANSFERS	-	-	-	-	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	59,050	41,194	43,567	-	37,173	-
	<b>Total Revenue from Other Sources</b>	<b>59,050</b>	<b>41,194</b>	<b>43,567</b>	-	<b>37,173</b>	-
<b>TOTAL FUND 425</b>	<b>EQUIPMENT REPLACEMENT</b>	<b>62,427</b>	<b>43,773</b>	<b>44,567</b>	-	<b>38,173</b>	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>425 EQUIPMENT REPLACEMENT</b>						
<b>Function</b>	<b>2540 OPERATION OF MAINTENANCE &amp; PLANT</b>			<b>FTE</b>	<b>FTE</b>		
	540 EQUIPMENT	21,233	-	44,567	-	38,173	-
	<b>Total Function 2540</b>	<b>21,233</b>	-	<b>44,567</b>	-	<b>38,173</b>	-
<b>TOTAL FUND 425</b>	<b>EQUIPMENT REPLACEMENT</b>	<b>21,233</b>	-	<b>44,567</b>	-	<b>38,173</b>	-

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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>427 CONSTRUCTION EXCISE TAX</b>						
<b>Object</b>	<b>1000 LOCAL SOURCES</b>						
	1131 CONSTRUCTION EXCISE TAX	14,573	28,265	30,000	22,500	-	-
<b>Total</b>	<b>Revenue from Local Sources</b>	<b>14,573</b>	<b>28,265</b>	<b>30,000</b>	<b>22,500</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>5000 OTHER SOURCES</b>						
	5400 RESOURCES - BEGINNING FUND BALANCE	187,991	163,470	123,294	106,181	-	-
<b>Total</b>	<b>Revenue from Other Sources</b>	<b>187,991</b>	<b>163,470</b>	<b>123,294</b>	<b>106,181</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 427</b>	<b>CONSTRUCTION EXCISE TAX</b>	<b>202,564</b>	<b>191,735</b>	<b>153,294</b>	<b>128,681</b>	<b>-</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2023-2024	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>427 CONSTRUCTION EXCISE TAX</b>						
<b>Function</b>	<b>2540 OPERATION OF MAINTENANCE &amp; PLANT</b>						
	319 PROF & TECH SERVOCES	-	-	20,000	20,000	-	-
	460 NON-CONSUMABLE ITEMS	31,731	75,198	40,000	40,000	-	-
	520 BUILDINGS ACQUISITION	-	-	-	-	-	-
	540 EQUIPMENT	7,362	11,602	93,294	68,681	-	-
<b>Total Function</b>	<b>2540</b>	<b>39,093</b>	<b>86,800</b>	<b>153,294</b>	<b>128,681</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 427</b>	<b>CONSTRUCTION EXCISE TAX</b>	<b>39,093</b>	<b>86,800</b>	<b>153,294</b>	<b>128,681</b>	<b>-</b>	<b>-</b>

RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>430 BUS REPLACEMENT</b>						
<b>Object</b>	<b>1000 LOCAL SOURCES</b>						
	1502 INTEREST	258	593	100	-	-	-
<b>Total</b>	<b>Revenue from Local Sources</b>	<b>258</b>	<b>593</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>3000 STATE SOURCES</b>						
	3222 STATE SCHOOL FUND (SSF) TRANSP	52,227	59,900	67,776	56,205	-	-
<b>Total</b>	<b>Revenue from State Sources</b>	<b>52,227</b>	<b>59,900</b>	<b>67,776</b>	<b>56,205</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>5000 OTHER SOURCES</b>						
	5200 INTERFUND TRANSFERS	-	2,508	-	15,000	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	22,476	16,789	-	20,625	-	-
<b>Total</b>	<b>Revenue from Other Sources</b>	<b>22,476</b>	<b>19,297</b>	<b>-</b>	<b>35,625</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 430</b>	<b>BUS REPLACEMENT</b>	<b>74,961</b>	<b>79,791</b>	<b>67,876</b>	<b>91,830</b>	<b>-</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>430 BUS REPLACEMENT</b>						
<b>Function</b>	<b>2550 STUDENT TRANSPORTATION SERVICES</b>						
	610 REDEMPTION OF PRINCIPAL	55,576	76,920	38,881	76,353	-	-
	620 REDEMPTION OF INTEREST	-	-	-	-	-	-
	622 INTEREST-BUS	2,596	1,678	9,477	15,477	-	-
<b>Total Function</b>	<b>2550</b>	<b>58,172</b>	<b>78,598</b>	<b>48,358</b>	<b>91,830</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>7000 UNAPPROPRIATED ENDING FUND BALANCE</b>						
	820 RESERVED FOR NEXT YEAR	-	-	19,518	-	-	-
<b>Total Function</b>	<b>7000</b>	<b>-</b>	<b>-</b>	<b>19,518</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 430</b>	<b>BUS REPLACEMENT</b>	<b>58,172</b>	<b>78,598</b>	<b>67,876</b>	<b>91,830</b>	<b>-</b>	<b>-</b>

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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>432 MAINTENANCE RESERVE</b>							
<b>Object</b>	<b>1000 LOCAL SOURCES</b>							
	1502 INTEREST	17,890	15,077	10,000	-	10,000	-	-
	<b>Total Revenue from Local Sources</b>	<b>17,890</b>	<b>15,077</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>Object</b>	<b>5000 OTHER SOURCES</b>							
	5200 INTERFUND TRANSFERS	-	-	-	-	-	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	262,209	245,959	235,500	-	241,978	-	-
	<b>Total Revenue from Other Sources</b>	<b>262,209</b>	<b>245,959</b>	<b>235,500</b>	<b>-</b>	<b>241,978</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 432</b>	<b>MAINTENANCE RESERVE</b>	<b>280,099</b>	<b>261,036</b>	<b>245,500</b>	<b>-</b>	<b>251,978</b>	<b>-</b>	<b>-</b>

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
<b>Fund</b>	<b>432 MAINTENANCE RESERVE</b>							
<b>Function</b>	<b>2540 OPERATIONS OF MAINTENANCE &amp; PLANT</b>				<b>FTE</b>	<b>FTE</b>		
	310 PROF & TECH SERVICES	9,140	5,400	-	-	-	-	-
	410 SUPPLIES	-	-	50,000	-	36,478	-	-
	460 NON-CONSUMABLE ITEMS	-	4,874	80,000	-	55,000	-	-
	520 BUILDING ACQUISITION	25,000	-	-	-	-	-	-
	530 IMPROVEMENTS OTHER THAN BUILDINGS	-	10,000	-	-	-	-	-
	540 EQUIPMENT	-	-	115,500	-	85,500	-	-
	<b>Total Function 2540</b>	<b>34,140</b>	<b>20,274</b>	<b>245,500</b>	<b>-</b>	<b>176,978</b>	<b>-</b>	<b>-</b>
<b>Function</b>	<b>5200 TRANSFER OF FUNDS</b>				<b>FTE</b>	<b>FTE</b>		
	700 FUND MODIFICATIONS	-	-	-	-	75,000	-	-
	<b>Total Function 5200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND 432</b>	<b>MAINTENANCE RESERVE</b>	<b>34,140</b>	<b>20,274</b>	<b>245,500</b>	<b>-</b>	<b>251,978</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS 400 - REVENUES</b>		<b>620,051</b>	<b>957,856</b>	<b>2,699,957</b>	<b>-</b>	<b>610,663</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS 400 - EXPENDITURES</b>		<b>152,638</b>	<b>568,905</b>	<b>2,699,957</b>	<b>-</b>	<b>610,663</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS 400 - RESERVED FOR NEXT YEAR</b>		<b>467,413</b>	<b>388,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# CONTACT US



541-546-2541



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