Springfield School District 19

Lane County, Springfield, Oregon

PROPOSED BUDGET

For the fiscal year ending June 30, 2023

Prepared by

Business & Finance Department

Springfield School District 19

Lane County, Springfield, Oregon
Administration Building
640 A Street
Springfield, Oregon 97477
www.springfield.k12.or.us

		Current Term Expires
BOARD OF DIRECTORS:	Todd Mann, Director (Position 1)	June 30, 2023
	Emilio Hernandez, Director (Position 2)	June 30, 2025
	Jonathan Light, Director (Position 3)	June 30, 2025
	Naomi Raven, Director (Position 4)	June 30, 2023
	Kelly Mason, Director (Position 5)	June 30, 2025
BUDGET COMMITTEE MEMBERS:	Steve Irvin, Member (Position 1)	December 31, 2023
	Nancy Cameron, Secretary (Position 2)	December 31, 2022
	Ken Kohl, Vice Chair (Position 3)	December 31, 2022
	John Svoboda, Chair (Position 4)	December 31, 2023
	Keina Wolf, Member (Position 5)	December 31, 2023

LEADERSHIP & CABINET:

Todd Hamilton, Superintendent of Springfield Public Schools
David Collins, Assistant Superintendent of Instruction
Brett Yancey, Chief Operations Officer
Jenna McCulley, Community Engagement Officer
Joyce Smith-Johnson, Director of Elementary Instruction
Mindy Leroux, Director of High Schools
Whitney McKinley, Director of K-12 Teaching and Learning
Brian Megert, Director of Special Programs
Dustin Reese, Director of Human Resources
Jeff Michna, Director of Technology

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BUDGETING CALENDAR

January 6, 2022	Budget Committee/Board Work Session at 6:00 PM
February 10, 2022	Budget Committee/Board Work Session at 6:00 PM
March 17, 2022	Budget Committee/Board Work Session at 6:00 PM
April 14, 2022	First Notice of First Budget Committee Meeting
April 28, 2022	Second Notice of First Budget Committee Meeting
May 5, 2022	**First Budget Committee Meeting at 6:00 PM**
May 12, 2022	**Second Budget Committee Meeting at 6:00 PM**
May 19, 2022	**Third Budget Committee Meeting at 6:00 PM**
June 2, 2022	Publish Notice of Budget Hearing
June 13, 2022	**BUDGET HEARING*** Resolutions adopting the budget, making appropriations, and declaring the tax levy
July 15, 2022	Deadline to certify tax levy to the county assessor (ORS 294.444 and ORS 310.060)

***** Board of Directors may revise the approved budget by 10% in any one fund.

- Calendar built on the following assumptions:
  Meetings of the Budget Committee on Thursday evenings and regular Board meetings are held on second and fourth Monday evenings.

BUDGETING PROCESS

Budgeting Process
Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts for budgeting and financial reporting.

Appropriations provide the District with legal spending authority through the fiscal year (July 1 through June 30). Separate appropriations must be made for each fund. The district appropriates its expenditure budget at the major function level. The function describes the activity for which a service or material object is acquired. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses (Inter-fund Transfers & Debt Service), Contingency and Unappropriated Ending Fund Balance.

Accounting Basis
The District uses the modified accrual basis of accounting for its governmental funds in the budget process, as well as the audited financial statements. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are considered available if they are collected within 60 days after year end. Expenditures are recorded when a liability is incurred.

After months of preparation, the Superintendent presents a proposed budget to the budget committee in the spring. The Budget Committee then reviews the proposed budget and receives testimony from patrons. The Budget Committee can make revisions to the budget. The Budget Committee concludes its work by approving a budget. The District operates within the budget set by the Budget Committee, though in an emergency the School Board may increase a budget fund by up to 10 percent as long as it does not require an increase in the tax levy.

The Public is Always Welcome!
Public comment is always encouraged at Budget Committee meetings. Patrons may speak in favor or opposition to the proposed budget or request revisions. Notice of the first meeting is published in the local newspaper between 5 and 30 days before the meeting. At that meeting, the Superintendent gives a "budget message" that explains the proposed budget and calls attention to significant changes in the District's programs or financial condition.

The budget document itself estimates how much it will cost Springfield to operate its schools and programs for the next fiscal year. For comparison, the document also reviews the District's actual and budgeted expenditures for the past three years as required by ORS 294.331, 294.401, and 294.406. Citizens may request a copy of the adopted budget by calling 541-726-3206, or view a copy online at https://www.springfield.k12.or.us/Page/3299.

How the Budget is Approved
After the Budget Committee approves a budget, it must be adopted by the School Board no later than June 30, the last day of the old fiscal year.

But first, the School Board publishes a summary of the approved budget in the newspaper and allows one final round of citizen comment at a public hearing. The public hearing is advertised twice in the local newspaper.

The School Board may change the budget before it is adopted. The Board cannot increase expenditures in any one fund by more than 10% or increase the tax amount approved by the Budget Committee without a revised budget summary and hearing notice and holding another public hearing.

Supplemental Budgets
If the school district receives unanticipated revenues, then it is possible to use a supplemental budget to authorize expenditure of these revenues in the current fiscal year. However, a supplemental budget cannot be used to authorize a tax levy. The School Board may adopt a supplemental budget at a regular public meeting if the expenditures in the supplemental budget are less than 10% of the annual budget for the fund being adjusted. If the expenditures are more, the School Board must first publish the supplemental budget and hold a public hearing.

SECTION DIVIDER

SUPERINTENDENT'S BUDGET MESSAGE

Dear Springfield,

Our mission, *Supporting Every Student, Every Day*, continues to guide everything we do at Springfield Public Schools. Today, we present a *Proposed Budget* for 2022–23 that supports our mission and continues our efforts toward *Every Student a Graduate Prepared for a Bright and Successful Future*.

In 2019, the Governor and Oregon State Legislature acknowledged that education is the strongest solution to the many challenges Oregonians face individually and collectively as a state. The proposed K–12 State School Fund (SSF) allocation, combined with High School Success Funds (i.e., Measure 98), allowed us to maintain current service levels in Springfield and make modest investments to support student behaviors and staff recruitment. In addition, the Legislature approved a Student Investment Account that was projected to add $8 million to the District budget, for the 2020–21 school year. This was a welcome change after many years of unstable funding for public schools.

To identify the best ways to utilize the Student Investment Account, Springfield students, staff, families, and community members participated in a six-month engagement project to share their collective hopes and dreams for the Student Investment Account funds. Over 1,500 people spoke their minds – and hearts – about the education and supports that Springfield students, staff, and families most needed. Despite the astonishing number of voices, there was remarkable agreement: Collectively, we want to support students' well-being and academic achievement through additional supports for students (i.e., behavior, social emotional, physical, and mental health and wellness); and improved instructional environments that also reduce student-to-adult ratios.

Building on the Board's work over the last decade to thoughtfully and strategically restore and expand programs and services, it approved a Student Investment Account Plan in 2020 that will take our work to new levels for supporting the health and safety of students and their families; increasing the number of adults in our system; augmenting our community partnerships for health and safety; and aligning District efforts, interventions, and initiatives.

Our focus shifted during the 2020–21 school year to support our community through financial uncertainty, a pandemic, wildfires, social and political unrest, and a new way of teaching and learning. We adapted to emerging challenges and implemented solutions during the biggest disruption to our public education system in our lifetimes. It's been a lot of work. But, it's been worthwhile. All the processes we developed and refined came down to a very basic set of offerings: They made it possible for our students to continue to learn, to receive a meal if needed, and for each to know that there is a caring adult standing by to help. And, all of this was accomplished with thoughtful use of District resources supplemented by federal and local relief funds.

Our decisions for the 2021–22 school year focused on safely holding school in-person, all-day, every school day, for every student, all year long. With a stable state school fund supported by state and federal relief funds, we welcomed students to our schools, focused on health and safety, continued care and connection activities, expanded our work on equity, and addressed student learning needs. New COVID variants, related pandemic challenges, and updated guidance from local public health authorities continued to divide our attention, but our staff showed amazing grit all year long. And, we kept our promise for sustaining in-person learning.

SUPERINTENDENT'S BUDGET MESSAGE (Continued)

Our 2022–23 *Proposed Budget* benefits from past decisions, support students, makes corrections to match student enrollment, and plans for long-term fiscal stability. The proposal maintains existing programs and services; includes adjustments to support students, staff and inflationary costs; addresses long-deferred curriculum, technology, and maintenance needs; and strategically leverages federal relief funds to support our programs in future years.

With a commitment to remaining resilient and flexible for the future, we have set our 2022–23 projected ending fund balance to approximately 6.5%. This strategic and intentional decision to focus on long-term stability will continue to help the District address fluctuations, year-to-year, with our projected ADMw calculations and uncertain long-term economic outlook.

As you will see in this *Proposed Budget*, proactive measures to stabilize the General Fund and maximize federal and local relief funds continue our focus on *Every Student, Every Day* while maintaining or extending programs and services. We ask that you approve the proposed budget as presented – based on the most recent State School Fund estimates.

We are grateful to be healthy and proud to serve the students, staff, and families of Springfield Public Schools. Finally, I want to thank the Budget Committee for your willingness to serve the District and the Springfield community. We look forward to your questions and guidance as we move toward approval and adoption of this budget for the 2022–23 school year.



Todd Hamilton
Superintendent, Springfield Public Schools



MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

Estimado/a Springfield,

Nuestra misión, apoyar a *Cada Estudiante, Cada Día*, continúa guiando todo lo que hacemos en las Escuelas Públicas de Springfield. Hoy, presentamos un *Presupuesto Propuesto* para 2022–23 que apoya nuestra misión y continúa nuestros esfuerzos hacia *Cada Estudiante un Graduado Preparado para un Futuro Brillante y Exitoso.*

En 2019, la Gobernadora y la Legislatura del Estado de Oregón reconocieron que la educación es la solución más potente para muchos desafíos que los Oregonianos enfrentan individualmente y colectivamente como estado. La asignación propuesta del Fondo Escolar Estatal (SSF) K-12, combinada con los Fondos de Éxito de la Escuela Secundaria (es decir, la Medida 98), nos permitió mantener los niveles de servicio actuales en Springfield y hacer modestas inversiones para apoyar los comportamientos de los estudiantes y la contratación de personal. Además, la Legislatura aprobó una Cuenta de Inversión Estudiantil que se proyectó para agregar $8 millones al presupuesto del Distrito, para el año escolar 2020–21. Este fue un cambio bienvenido, después de muchos años de financiación inestable para las escuelas públicas.

Para identificar las mejores formas de utilizar la Cuenta de Inversión Estudiantil, los estudiantes, el personal, las familias y los miembros de la comunidad de Springfield participaron en un proyecto de compromiso de seis meses para compartir sus esperanzas y sueños colectivos para los fondos de la Cuenta de Inversión Estudiantil. Más de 1.500 personas expresaron sus opiniones -y sus corazones- sobre la educación y los apoyos que más necesitaban los estudiantes, el personal y las familias de Springfield. A pesar del asombroso número de voces, hubo un notable acuerdo: Colectivamente, queremos apoyar el bienestar de los estudiantes y el rendimiento académico a través de apoyos adicionales para los estudiantes (es decir, el comportamiento, la salud social emocional, física y mental y el bienestar); y la mejora de los entornos de instrucción que también reducen la proporción de estudiantes por adulto.

Basándose en el trabajo de la Junta Directiva durante la última década para restaurar y ampliar los programas y servicios de manera reflexiva y estratégica, se aprobó un Plan de Cuenta de Inversión Estudiantil en 2020 que llevará nuestro trabajo a nuevos niveles para apoyar la salud y la seguridad de los estudiantes y sus familias; aumentar el número de adultos en nuestro sistema; aumentar nuestras asociaciones comunitarias para la salud y la seguridad; y alinear los esfuerzos, las intervenciones y las iniciativas del Distrito.

Nuestro enfoque cambió durante el año escolar 2020–21 para apoyar a nuestra comunidad a través de la incertidumbre financiera, una pandemia, los incendios forestales, el malestar social y político, y una nueva forma de enseñar y aprender. Nos hemos adaptado a los nuevos retos y hemos implementado soluciones durante la mayor interrupción de nuestro sistema de educación pública en nuestras vidas. Ha sido mucho trabajo. Pero ha merecido la pena. Todos los procesos que hemos desarrollado y perfeccionado se reducen a un conjunto muy básico de ofertas: Hicieron posible que nuestros alumnos siguieran aprendiendo, que recibieran un alimento si lo necesitaban y que cada uno supiera que había un adulto dispuesto a ayudar. Y todo ello se logró con un uso reflexivo de los recursos del Distrito, complementados con fondos de ayuda federales y locales.

MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL (Continuado)

Nuestras decisiones para el año escolar 2021–22 se centraron en la celebración segura de la escuela en persona, todo el día, todos los días escolares, para cada estudiante, durante todo el año. Con un fondo escolar estatal estable respaldado por fondos de ayuda estatales y federales, dimos la bienvenida a los estudiantes a nuestras escuelas, nos centramos en la salud y la seguridad, continuamos con las actividades de atención y conexión, ampliamos nuestro trabajo sobre la equidad y abordamos las necesidades de aprendizaje de los estudiantes. Las nuevas variantes del COVID, los desafíos relacionados con la pandemia y la orientación actualizada de las autoridades locales de salud pública continuaron dividiendo nuestra atención, pero nuestro personal demostró un increíble valor durante todo el año. Y mantuvimos nuestra promesa de mantener el aprendizaje en persona.

Nuestra *Propuesta de Presupuesto* para 2022–23 se beneficia de las decisiones tomadas en el pasado, apoya a los estudiantes, hace correcciones para ajustarse a la matrícula de los estudiantes y planifica la estabilidad fiscal a largo plazo. La propuesta mantiene los programas y servicios existentes; incluye ajustes para apoyar a los estudiantes, el personal y los costos inflacionarios; aborda las necesidades de currículo, tecnología y mantenimiento aplazadas durante mucho tiempo; y aprovecha estratégicamente los fondos federales de ayuda para apoyar nuestros programas en años futuros.

Con el compromiso de seguir siendo resistentes y flexibles para el futuro, hemos fijado nuestro saldo final de fondos proyectado para 2022–23 en aproximadamente el 6,5%. Esta decisión estratégica e intencional de enfocarse en la estabilidad a largo plazo continuará ayudando al distrito a enfrentar las fluctuaciones, año a año, con nuestros cálculos proyectados de ADMw y las perspectivas económicas inciertas a largo plazo.

Como verán en esta *Propuesta de Presupuesto*, las medidas proactivas para estabilizar el fondo general y maximizar los fondos de ayuda federal y local continúan nuestro enfoque en apoyar a *Cada Estudiante, Cada Día* mientras se mantienen o amplían los programas y servicios. Les pedimos que aprueben el presupuesto propuesto tal como se presenta, basado en las estimaciones más recientes del Fondo Escolar del Estado.

Estamos agradecidos de estar saludables y orgullosos de servir a los estudiantes, al personal y a las familias de las Escuelas Públicas de Springfield. Finalmente, quiero agradecer al Comité de Presupuesto por su voluntad de servir al Distrito y a la comunidad de Springfield. Esperamos sus preguntas y orientación mientras avanzamos hacia la aprobación y adopción de este presupuesto para el año escolar 2022–23.



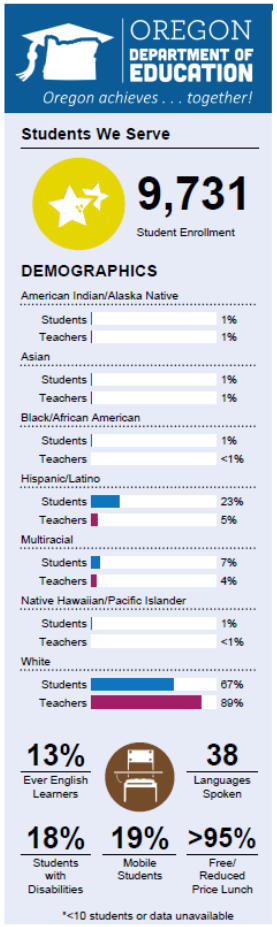
Todd Hamilton, Superintendente, Escuelas Públicas de Springfield

SECTION DIVIDER

DISTRICT AT A GLANCE

Springfield School District is the 12th largest district by enrollment in the State of Oregon with just under 10,000 students. Springfield Public Schools serves a resident population of approximately 64,700 through 22 school locations (including two charter school programs) within 185 square miles of boundaries.

There are 12 elementary schools, 4 middle schools, 4 high schools, and 1 charter school consisting of 2 schools. Our student enrollment consists of 4,167 elementary students; 2,175 middle school students; 2,971 high school students, 207 charter school students, and 363 alternative education students. We saw a shift of 326 students from prior alternative education to the Brattain Online which is led by District staff and reflects in the school level enrollment numbers.



Special Note

The At-A-Glance School and District profiles tell a story about Oregon's schools and districts. The story is harder to tell this year as the COVID-19 pandemic significantly impacted our schools and the data we collect. As a result, statewide assessment and attendance data cannot be compared to prior years and are not shown here. We have included links to our website where you can view the 2020-21 statewide assessment and attendance data and read a detailed description of how these data were impacted. We're thankful for your partnership as we focus on care, connection and the creation of safe, inclusive and supportive learning environments.

Start Strong

Grades K-2
REGULAR ATTENDERS
Students who attended more than 90% of their enrolled school days.

For 2020-21 Regular Attenders data please visit:
www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Regular-Attenders-2021.aspx

Grade 3
ENGLISH LANGUAGE ARTS
Students meeting state grade-level expectations.

For 2020-21 English Language Arts data please visit:
www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Statewide-Assessment-Results-2021.aspx

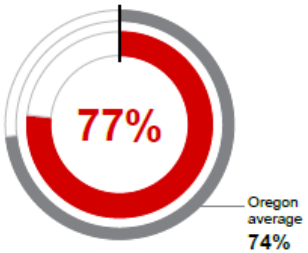
High School Success

Grade 8
MATHEMATICS
Students meeting state grade-level expectations.

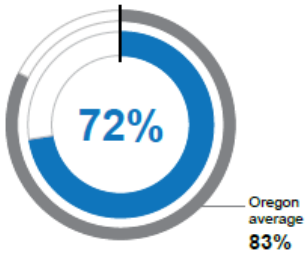
For 2020-21 Mathematics data please visit:
www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Statewide-Assessment-Results-2021.aspx



Grade 9
ON-TRACK TO GRADUATE
Students earning one-quarter of graduation credits in their 9th grade year.



Grade 12
ON-TIME GRADUATION
Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2016-17 graduating in 2019-20.



BUDGET AT A GLANCE

2022–23 State School Funding

- State School Funding for the 2021–23 biennium is $9.3 billion, based on the legislatively adopted budget and is based on a 49/51 split for the biennium.
- The District's proposed 2022–23 SSF Total Formula Revenue of $114,666,085 is a projected increase of $0.9 million or (0.8%) compared to 2021–22 projected actual. The SSF Formula increase is mainly related to being in the second year of the 49/51 State School Fund split allocations, as well as a projected increase in property taxes of 6.4%.

STATE SCHOOL FUND FORMULA REVENUE

	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23
State School Fund Grant	$ 82,051,963	$ 84,243,052	$ 78,508,305	$ 83,073,888
Property Taxes	27,001,245	28,040,835	28,491,016	29,838,180
In Lieu of Property Taxes	-	-	-	-
Common School Fund	1,169,649	1,148,109	1,051,611	1,054,017
County School Fund	395,841	363,710	300,000	300,000
Federal Forest Fees	396,232	355,329	400,000	400,000
Total SSF Formula Revenue	$ 111,014,930	$ 114,151,035	$ 108,750,932	$ 114,666,085
Change	6.1%	2.8%	-4.7%	5.4%

ALL FUNDS	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Internal Service Funds	Trust & Agency Funds	Total Budget
FY 22–23 Proposed	$ 134,412,244	$ 92,423,032	$ 20,496,246	$ 1,199,972	$ 25,552,619	$ 1,203,000	$ 275,287,113
FY 21–22 Adopted	$ 128,733,015	$ 60,973,726	$ 20,288,162	$ 621,281	$ 23,709,865	$ 1,150,000	$ 235,476,049
Percent of budget	48.8%	33.6%	7.4%	0.4%	9.3%	0.4%	100.0%
Dollar change	$ 5,679,229	$ 31,449,306	$ 208,084	$ 578,691	$ 1,842,754	$ 53,000	$ 39,811,064
Percent change	4.4%	51.6%	1.0%	93.1%	7.8%	4.6%	16.9%

- Special revenue funds include federal, state and local programs, the ESSER Fund, Student Investment Account Fund, Nutrition Services Fund, Co-curricular Fund, and the Student Body Fund. Detail can be found beginning on page 122.
- Debt Service Fund detail can be found beginning on page 168 and Capital Funds detail can be found beginning on page 172.
- The internal services funds consist of the District Insurance Fund which pays for the self-insurance for employee health benefits, as well as the Internal Printing Service Fund. Detail can be found beginning on page 180.
- The trust and agency funds include the Volunteer Early Retirement Fund which is used to pay the liability for negotiated retirement benefits. Detail can be found beginning on page 189.

Budget at a Glance (Continued)

General Fund

- The General Fund represents approximately 48.8% of the District's total budget. The District's General Fund 2022–23 proposed budget equals $134,412,244. This is an overall increase (including beginning fund balance) from 2021–22 of 4.4% or approximately $5.7 million.
- The General Fund 2022–23 budget allocates 52.0% to Instruction, 37.3% to Support Services, 1.2% to Capital Improvements, 3.1% to Transfers, and 6.4% to Contingency and Unappropriated Ending Fund Balance.
- The General Fund revenue budget includes $83,073,888 from the State School Fund formula. The estimate is based on ODE's February 24, 2022 projection for the 2021–23 state biennium funding level of $9.300 billion. This funding level equals $9,424 per extended ADMw for Springfield, an increase of $333 per ADMw.
- The February 24, 2022 estimate includes payments based on an allocation of 49/51 split for the 2021–23 biennium.
- General Fund detail can be found beginning on page 49.

Enrollment

- The District's 2021–22 enrollment is 9,883 students. Projected enrollment for 2022–23 is 10,030 students, an increase of 1.5%.
- Enrollment for the District's charter school is 207. Anticipated enrollment for 2022–23 is 215 students, an increase of 3.8%.
- Projected ADMw for 2022–23 is $11,762.19. Enrollment detail can be found beginning on page 23.

2022–23 ADMW projected					Total	District	Charter
ADMr[1]	9,638.50	x	1.00	=	9,638.50	9,431.70	206.80
Students in ESL Programs[1]	600.00	x	0.50	=	300.00	296.52	3.48
Students in Pregnant and Parenting[1]	10.00	x	1.00	=	10.00	10.00	-
Students with IEP[2]	259.10	x	1.00	=	259.10	259.10	-
Students with IEP above 11% Cap[2]	1,060.24	x	1.00	=	1,060.24	1,060.24	-
Students in Poverty[2]	1,427.84	x	0.25	=	356.96	349.45	7.51
Students in Foster Care[2]	97.00	x	0.25	=	24.25	24.25	-
ADMw					11,649.05	11,431.26	217.79
2021–22 ADMw (projected)					11,762.19	11,543.44	218.75
Extended ADMw					11,762.19	11,543.44	218.75

[1]Projected by Springfield School District

[2]Projected by Oregon Department of Education

Budget at a Glance (Continued)

2022–23 Budget Changes (Proposed)

Fund Balance

- The District's Fund Balance policy has been key to the District's financial stability. The District has planned for the uncertainty in state school funding by setting aside reserves and has continued to focus on sustainability in staffing and programs. Board policy requires a minimum ending fund balance of 4.0% of total revenues. At June 30, 2022, the General Fund ending fund balance is projected to be $19,103,159 or 17.0% of the 2021–22 budgeted General Fund revenue. An increase of $2,327,430 has been budgeted in the General Fund ending fund balance. Ending Fund Balance detail can be found beginning on page 20.

Additions:

- An addition of $1,000,000 for a transfer to the Textbook Fund budget to build a sustainable fund for future instructional material purchases.
- An addition of $1,000,000 for the transfer to the Technology Fund budget. This additions builds fund balances for future technology purchases.
- An addition of $300,000 for the transfer to the Co-curricular Fund budget to support the increase in salaries for coaching and activity staff.
- An addition of approximately $935,000 has been added to the General Fund budget for construction costs to resurface the Springfield High School track and resurface the Thurston High School track and the tennis courts.
- A net increase of approximately $400,000 in special education for outside placement costs bringing it back to pre-pandemic level.
- A 5.0% increase in discretionary supplies and materials due to impacts of inflation has been included in the budget.
- A 5.0% increase in fuel and utilities has been included in the budget.
- A 10.0% property and casualty insurance increase has been included in the budget.

Reductions:

- A decrease in charter school payments of $600,000 as a result of a decrease in charter school enrollment projections and an increase in the projected ADMw charter school per student payment.
- A decrease in funds used to support the Print Service Department due to a loss of revenue and services during the pandemic.
- A reduction of $150,000 is included in the assessment of other funds for a contribution to the Voluntary Early Retirement Fund.
- A reduction of approximately $80,000 for the transfer of the debt service payment for the Qualified Zone Academy Bond which was paid in full in the 2021–22 budget.

Salary & Benefits:

- A reduction of 5.20 certified FTE in the instructional services due to an enrollment decline.
- A reduction of 24.57 classified special education FTE moving services for life skills students back to the Lane Education Service District.
- A net reduction of approximately $729,000 in wages and benefits primarily due to a reduction in General Fund staffing levels and a decrease in the PERS rate recognized from refunding the PERS unfunded actuarial liability.
- An increase of $800,000 for an increase in the insurance assessment. This assessment is reflected as an increase in benefits costs.

Budget at a Glance (Continued)

2022–23 Budget Changes (Proposed)

Contingency

- The District's total 2022–23 proposed General Fund budget contingency remains the same as the 2021–22 budget contingency of $1,000,000.

District Wide Challenges

- District challenges include the long-term unknown impacts of COVID-19 closures and the impact on the service model as well as possible future funding impacts. The pandemic has caused lost learning increases and need for accelerated response to student needs. Additional challenges continue to include funding that address the issues of student achievement, balancing class size, building capacity, unfunded mandates, Oregon State Standards, and equalizing programs and interventions for all students. The loss of students due to the pandemic has created a challenge and intentional work for the District to recover those students.

PERS Costs

- The PERS assessment rate for 2022–23 increased by 1.0%; however in 2021–22 it decreased by 5.7% based on the District's ability to issue refunding bonds and lower the outstanding PERS debt. Rates will change again in 2023–24.

Elementary and Secondary School Emergency Relief Fund (ESSER)

- The ESSER Funding comes in three different rounds coming from the Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act), and the American Rescue Plan Act, 2021 (ARP Act or ARPA).
- All Oregon school districts and eligible charter schools have access to the non-competitive grant funds from the ESSER Funds. The grants are for allowable activities in response to COVID-19.
- Springfield School District's allocation of the ESSER I Fund was $2.712 million and has been fully expended in the 2020–21 and 2021–22 budget years.
- Springfield School District's allocation of the ESSER II Fund was $12.683 million of which $2.300 million was budgeted in the 2020–21 budget year. The remaining funds will be spent in the 2022–23 budget year.
- Springfield School District's allocation of the ESSER III Fund was $28.474 million These funds were prioritized based on need and alignment with the District's Strategic Plan and will be spent in the following areas.
    - HVAC design costs and equipment to include total system replacements at Thurston High School; Thurston Middle School; and Two Rivers-Dos Rios and Walterville Elementary schools.
    - Controls, AC, and ventilation at Centennial, Douglas Gardens, Guy Lee, Mt. Vernon, Riverbend, Ridgeview, and Yolanda Elementary schools; Brattain Campus; and A3 High School.
    - Controls only at Maple, Page, and Thurston Elementary schools; Agnes Stewart and Briggs Middle schools; Springfield High School; and the Administration Building server room.
    - Unfinished learning support, including under-represented students impacted by the pandemic.
    - Technology and curriculum support.

  Detail for the ESSER Fund can be found beginning on page 135.

Budget at a Glance (Continued)

Student Investment Account (SIA) and Student Success Act (SSA)

- The Student Success Act establishes the Fund for Student Success. The Fund for Student Success is divided into three accounts:
  - The Early Learning Account which receives at least 20% of the funds;
  - The Student Investment Account (SIA) which receives at least 50% of the funds; and
  - The Statewide Education Initiatives Account which receives up to 30% of the funds.
- All Oregon school districts and eligible charter schools have access to the non-competitive grant funds from the SIA. The grants are for two purposes: (1) meeting students' mental or behavioral needs and (2) improving academic outcomes and reducing academic disparities for students of color, students with disabilities, emerging bilingual students, and students navigating poverty, homelessness, and foster care.
- Springfield School District's estimated funding of the High School Success (SSA) is approximately $2.6 million with $800,000 carryover from 2021–22 year.
- Springfield School District's estimated funding of the Student Investment Account (SIA) is approximately $9.6 million with carryover of approximately $1.4 million from the 2021–22 year.
  - $4.144 million for support of student health and safety with an emphasis on supporting behavior and mental health concerns;
  - $4.117 million to increase the number of adults in our system, including targeted funds to address class sizes in the primary grades; and
  - $1.006 million to expand direct services for families and student support.
  - $332,943 for indirect costs.
- Funding for the Student Success Act is based on the Oregon Department of Education's calculated allocations for each year of the biennium using extended ADMw counts from the second period of the prior year. As a result of unique circumstances for each school district and significant variances in student life experiences and contexts, extended ADM allocations will vary. Detail for the Student Investment Account (SIA) can be found beginning on page 144.

ALL FUNDS SUMMARY

ALL FUNDS SUMMARY 2022-23

The 2022–2023 Budget, all funds, has been prepared in compliance with the Program Budgeting and Accounting Manual - Oregon Department of Education, Budget Manual for Municipal Corporations, Oregon Department of Revenue, and applicable Oregon Revised Statutes.

The budget document contains the following funds:

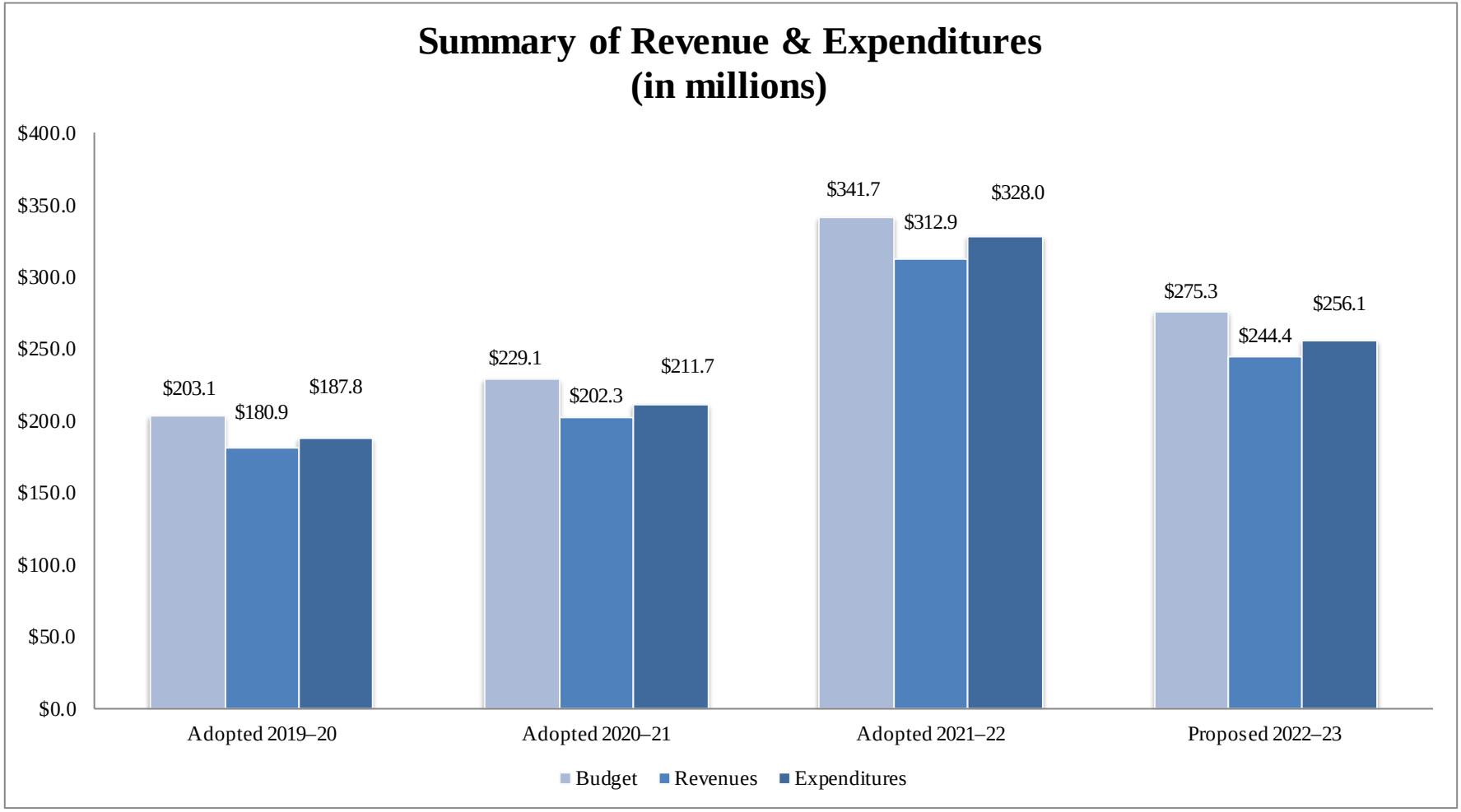
	Budget	Percent of Budget
General Operating Fund	$ 134,412,244	48.8%
Special Revenue Funds		
Special Revenue - Grants	20,068,791	7.3%
Special Revenue - Other	11,770,617	4.3%
ESSER Fund	38,749,692	14.1%
Student Investment Account	9,600,000	3.5%
Nutrition Services Fund	5,722,228	2.1%
Co-Curricular Fund	3,131,704	1.1%
Student Body Fund	3,380,000	1.2%
Debt Service Fund		
Debt Service Fund	20,496,246	7.5%
Capital Funds		
Capital Projects Fund	1,199,972	0.4%
Internal Service Funds		
Insurance Fund	24,715,969	9.0%
Printing/Duplications Services Fund	836,650	0.3%
Trust and Agency Funds		
VER Trust Fund	1,203,000	0.4%
Total 2022–2023 Budget All Funds	$ 275,287,113	

Each fund is shown with its own resources and expenditures as projected for the 2022–2023 fiscal year, July 1 through June 30.

ALL FUNDS HISTORICAL BUDGET SUMMARY

	Adopted Budget 2019–20	Adopted Budget 2020–21	Adopted Budget 2021–22	Proposed Budget 2022–23
General Operating Fund	$ 124,232,533	$ 128,404,555	$ 128,733,015	$ 134,412,244
Special Revenue Funds				
Special Revenue - Grants	13,671,677	15,981,391	20,367,891	20,068,791
Special Revenue - Other	7,242,106	13,420,130	12,243,370	11,770,617
ESSER Fund	-	5,091,846	10,685,077	38,749,692
Student Investment Account	-	8,153,306	6,972,000	9,600,000
Nutrition Services Fund	5,340,755	5,411,700	4,687,165	5,722,228
Co-Curricular Fund	1,658,657	1,825,759	2,318,223	3,131,704
Student Body Fund	3,513,000	3,813,000	3,700,000	3,380,000
Debt Service Fund				
Debt Service Fund	14,140,899	17,699,183	126,511,237	20,496,246
Capital Funds				
Bond Fund	4,144,588	2,588,941	-	-
Capital Projects Fund	3,189,607	362,776	621,281	1,199,972
Internal Service Funds				
Insurance Fund	23,680,133	24,360,000	22,910,000	24,715,969
Printing/Duplications Services Fund	991,597	888,739	799,865	836,650
Trust and Agency Funds				
VER Trust Fund	1,250,000	1,090,000	1,150,000	1,203,000
TOTAL	$ 203,055,552	$ 229,091,326	$ 341,699,124	$ 275,287,113
Change	5.6%	12.8%	49.2%	-19.4%

ALL FUNDS REVENUE & EXPENDITURES



ALL FUNDS SALARIES & BENEFITS HISTORY

	2019–20		2020–21		2021–22		2022–23	
	Actual	% of Total	Actual	% of Total	Adopted	% of Total	Proposed	% of Total
Licensed Salaries	38,436,472	57.5%	40,659,384	58.7%	45,069,047	56.3%	49,079,272	57.8%
Classified Salaries	18,352,393	27.4%	17,664,240	25.5%	20,483,222	25.6%	21,555,351	25.4%
Administrators & Managers	7,025,010	10.5%	7,477,942	10.8%	8,175,087	10.2%	9,071,740	10.7%
Other *	3,065,118	4.6%	3,445,813	5.0%	6,381,099	8.0%	5,200,897	6.1%
TOTAL WAGES	66,878,993	100.0%	69,247,379	100.0%	80,108,455	100.0%	84,907,260	100.0%
Percent of total expenditures	39.5%		39.1%		36.0%		33.8%	

Total expenditures less transfers, contingency & ending fund balances

* Other includes substitutes, retirement stipends, contracted services, & additional salaries

PERS	19,986,564	31.7%	20,866,192	31.8%	23,501,456	32.0%	20,796,028	28.0%
Social Security & Other Taxes	5,382,579	8.5%	5,687,432	8.7%	6,883,544	9.4%	7,383,292	9.9%
Insurance	37,109,025	58.8%	38,317,232	58.4%	42,263,592	57.6%	45,523,736	61.3%
VER Contribution	550,000	0.9%	700,000	1.1%	650,000	0.9%	500,000	0.7%
Tuition Reimbursement	91,841	0.1%	73,258	0.1%	125,000	0.2%	30,000	0.0%
TOTAL BENEFITS	63,120,009	100.0%	65,644,113	100.0%	73,423,593	100.0%	74,233,055	100.0%
Percent of total expenditures	37.3%		37.1%		33.0%		29.6%	

Total expenditures less transfers, contingency & ending fund balances

** Other Taxes - Worker's compensation & unemployment

ENDING FUND BALANCE

Budget Priorities are based on the following Board policy.

The District will maintain an adequate ending fund balance in the general fund in order to provide stable services and employment, as well as offset cyclical variations in revenue and expenditures. The Board recognizes the responsibility to establish an adequate fund balance[1] in an amount sufficient to:

1. Protect the District from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a District credit rating that would qualify the District for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

The targeted (minimum) floor for the ending fund balance will be at four percent (4.0%) of annual operating revenues. Annually, the Board will allocate an appropriate portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget, taking into consideration revenue and expenditure volatility[2] and other District needs.

In the event that the ending fund balance is projected to fall below the four percent (4.0%) floor, the Board will:

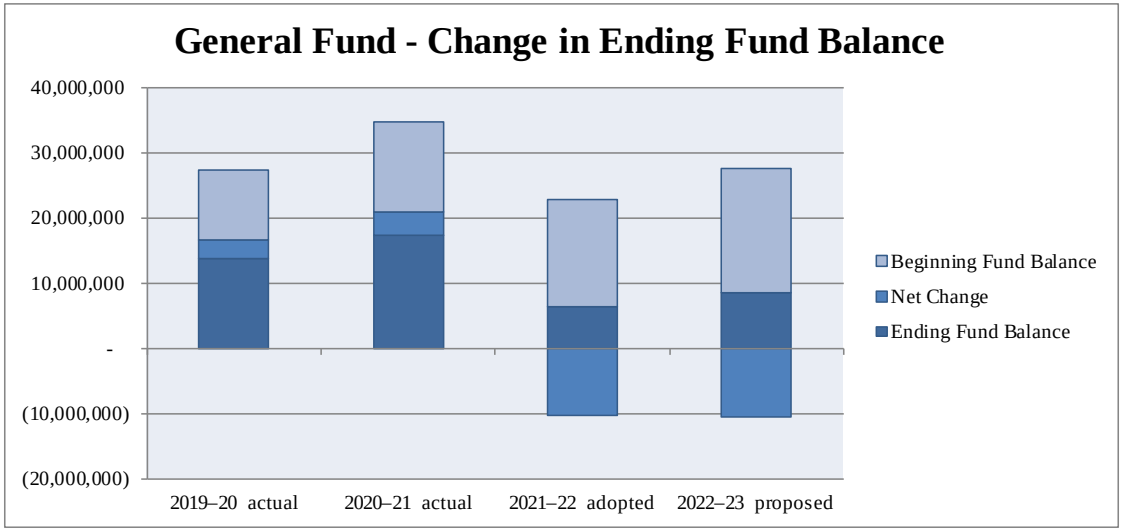
1. Discuss the rationale for the shortfall during a public meeting;
2. Consider the financial condition of the District and discuss financial options available to re-establish the identified floor (4.0%) of ending fund balance;
3. Adopt a plan to rebuild reserves to the four percent (4.0%) targeted level within one-year.

[1]The Government Finance Officers Association (GFOA) recommends, at a minimum, that general purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one or two months of regular general fund operating expenditures. The Oregon Association of School Business Officials recommends, at a minimum, an unreserved ending fund balance of no less than 3 to 8 percent of the general fund budget. In general practice, levels of fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amount involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

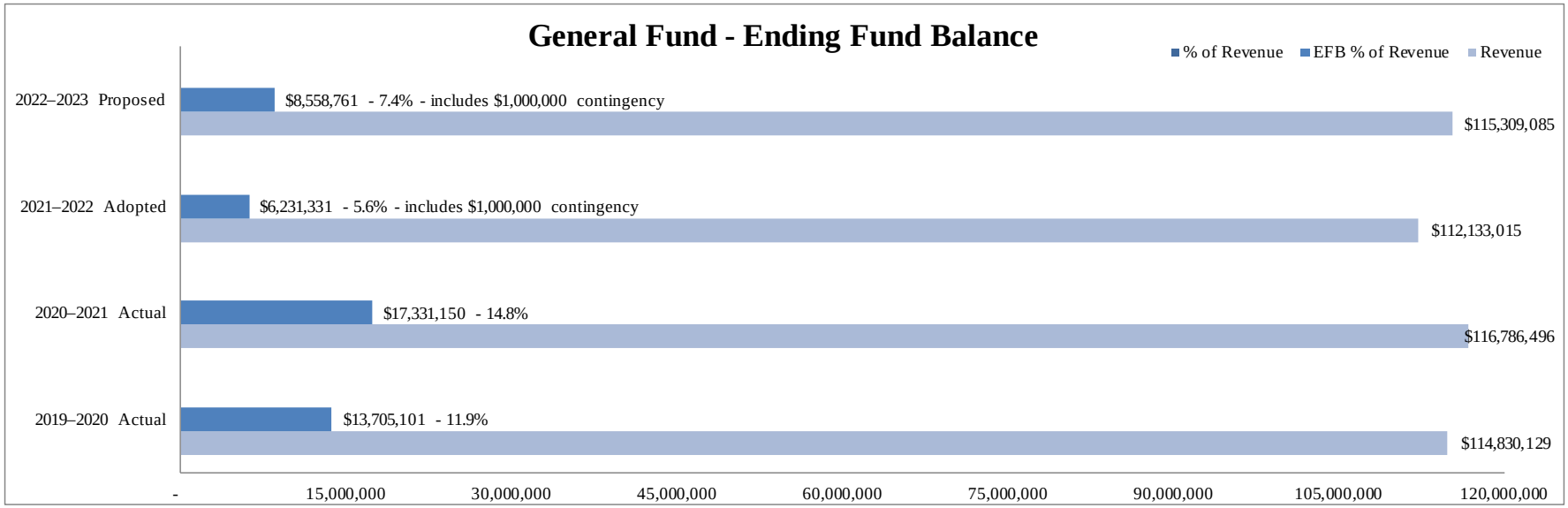
[2]Higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditure are highly volatile.

Legal reference(s): ORS 294.305 – 294.565

ENDING FUND BALANCE

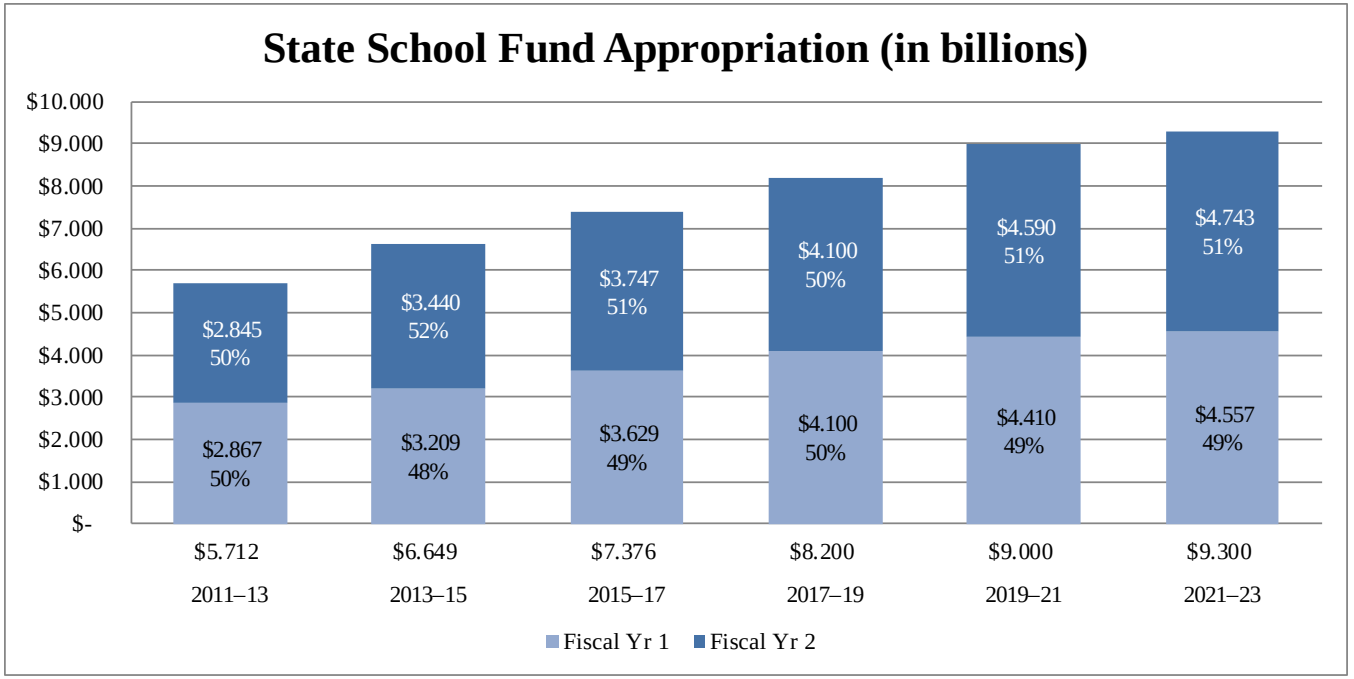


Year	Beginning Fund Balance	Ending Fund Balance	Net Change
2019–20 actual	10,703,354	13,705,101	3,001,747
2020–21 actual	13,705,101	17,331,150	3,626,049
2021–22 adopted	16,600,000	6,231,331	(10,368,669)
2022–23 proposed	19,103,159	8,558,761	(10,544,398)



ECONOMIC IMPACTS

Springfield Public Schools derives about 70.0% of its general fund revenue from the state school fund. Two-thirds of that money comes from the state legislature and is highly dependent upon state revenues through income taxes. The outlook of the state economy and the state budget can significantly impact state school funding and school budgets. In the 2021–23 state biennial budget, the Oregon Department of Education is basing their funding on the legislatively approved funding of $9.3 billion for the state school fund for K–12 education. $4.743 billon will be distributed in the 2022–23 school year. Springfield Public Schools receives approximately 1.7% of the annual appropriation.

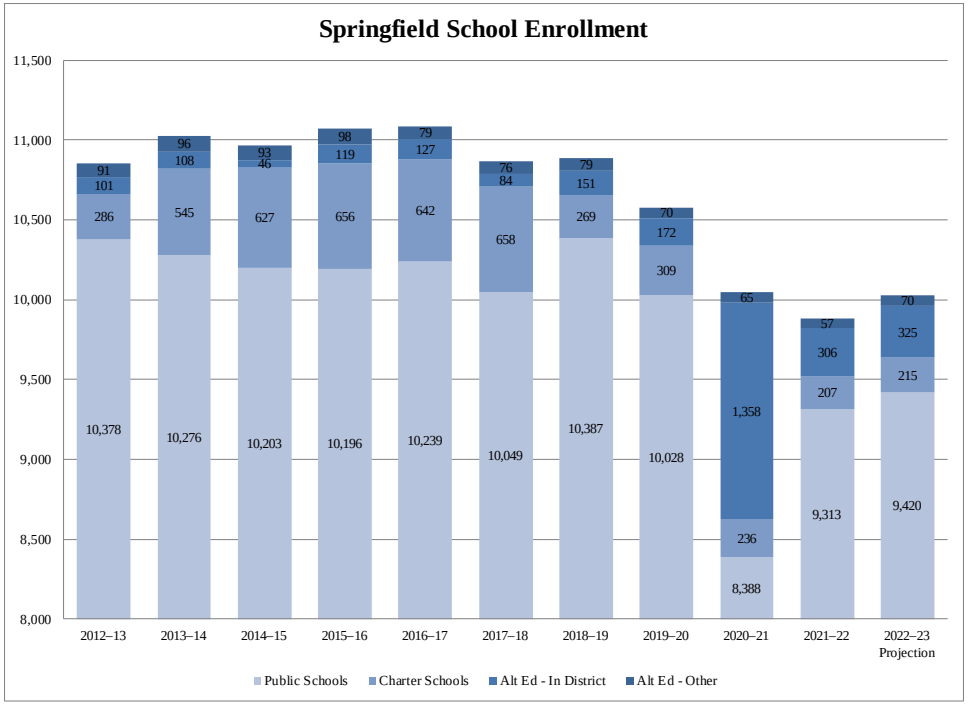


Items that continue to have an impact on school budgets are the uncertainty of the economy and the impact on school enrollment after the containment of COVID-19; inflationary increases in cost of goods and services impacting the budget; an increase in wage growth that add additional demands on the budget; the tightening labor market makes it difficult for the District to fully staff the schools and departments; and the reduction of enrollment in our District, and the state as a whole, impact school budgets and the stability in funding.

ENROLLMENT PROJECTIONS

As part of the annual budgeting process, an estimate is made of the coming year's enrollment by school, by grade level, and for the District as a whole for the budgeted school year. Because the enrollment estimates are used for building a budget and for hiring decisions, they are conservative projections. Enrollment projections are based on the following factors:

- The number of live births in Lane County and the birth-to-kindergarten average capture ratio over the last three years.
- The number of students who continue in the District from one year to the next adjusted for the average retention ratio for the past five years.
- Enrollment history.
- Student transfers and open enrollment expectations.
  - As a result of HB3681, Oregon districts may enroll students from other districts within a specified open enrollment window.
  - 2018–19 was the last school year for students to transfer under this law.
  - Any student who transferred through open enrollment before the sunset remains a resident of the new district. ORS 339-133 contains language stating that the sunset does not affect the status of a person who transferred through the open enrollment prior to the 2019–20 school year.
  - Because 2018–19 was the last year for transfer, the District did not go through the open enrollment procedure after the spring of 2018 and have not enrolled students through open enrollment after the 2018–19 school year.



Other factors considered in the projections:

- The number of housing starts and the estimated number of students that will be recognized from the additional housing units.
- Economic development coming into and moving out of the local area.

ENROLLMENT PROJECTIONS

Springfield Public Schools (excludes Alternative Education)

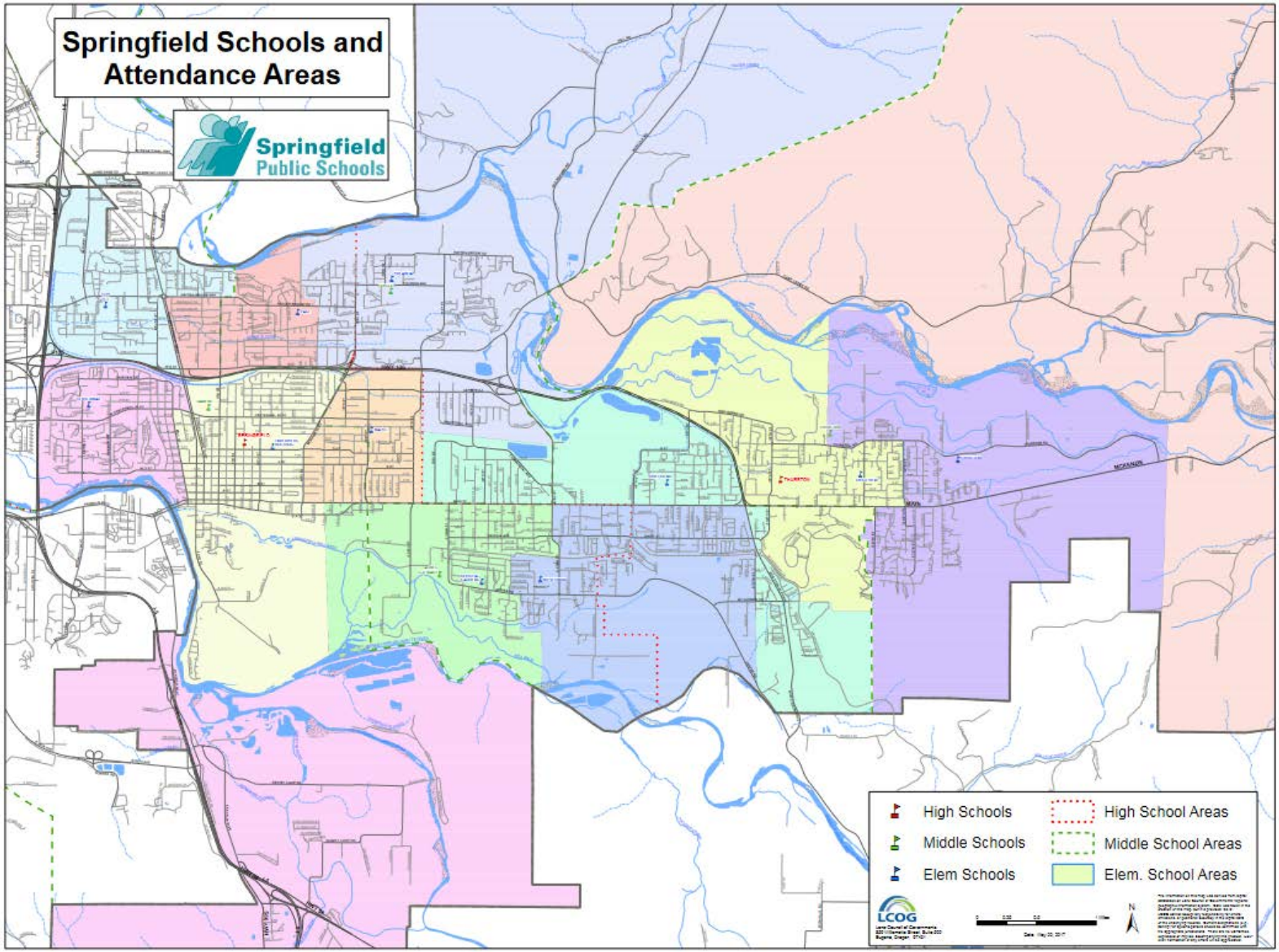
Grade	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23
Kindergarten	873	832	835	778	819	783	816	753	448	670	737
1st	882	867	876	844	780	831	784	806	483	695	711
2nd	836	862	857	879	839	793	826	759	530	677	709
3rd	759	845	870	834	868	820	784	811	492	727	679
4th	790	757	799	841	856	842	827	768	672	658	754
5th	806	792	760	784	849	839	864	794	657	740	666
6th	808	780	774	747	777	812	830	825	708	683	738
7th	760	817	769	754	752	767	779	801	747	727	699
8th	801	745	819	758	751	751	763	760	725	765	742
9th	760	752	701	760	732	695	777	772	765	794	775
10th	706	731	709	689	727	713	765	757	726	749	774
11th	802	647	678	736	697	690	757	711	704	728	717
12th	795	849	756	792	792	713	815	711	731	700	719
Total	**10378**	**10276**	**10203**	**10196**	**10239**	**10049**	**10387**	**10028**	**8388**	**9313**	**9420**
% Change	-0.72%	-0.98%	-0.71%	-0.07%	0.42%	-1.86%	3.36%	-3.46%	-16.35%	11.03%	1.15%

Charter Schools

Grade	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23
6th		11	25	22	18	35	22	40	16	25	23
7th		37	35	39	35	44	46	54	41	29	42
8th		52	57	59	59	63	63	63	50	44	41
9th	87	132	110	154	128	149	37	50	36	31	40
10th	75	133	155	136	163	125	40	51	42	22	27
11th	63	109	146	129	117	142	29	31	34	35	16
12th	61	71	99	117	122	100	32	20	17	21	26
Total	**286**	**545**	**627**	**656**	**642**	**658**	**269**	**309**	**236**	**207**	**215**
% Change	24.35%	90.56%	15.05%	4.63%	-2.13%	2.49%	-59.12%	14.87%	-23.62%	-12.29%	3.86%

Sept 30 Data - Note: In 2012–13 WLA became a charter school and in 2017–18 A3 charter school dissolved and became a regular school in 2018–19

ENROLLMENT BOUNDARIES



SECTION DIVIDER

ORGANIZATIONAL CHART



DEPARTMENT EXECUTIVE SUMMARIES

I.	District Goals	Board of Education
II.	Instruction Services	David Collins, Assistant Superintendent of Instruction
III.	Office of Superintendent & Board of Education	Todd Hamilton, Superintendent
IV.	Business Operations	Brett Yancey, Chief Operations Officer
V.	Facilities Management	Terry Rutledge, Assistant Director of Facilities
VI.	Transportation	Brett Yancey, Chief Operations Officer
VII.	Human Resources	Dustin Reese, Director of Human Resources
VIII.	Communications	Jenna McCulley, Community Engagement Officer
IX.	Technology Services	Jeff Michna, Director of Technology

The following section provides the District's goals and an executive summary of each of the District's key departments. Included in these summaries is an explanation of the key work that is accomplished in each department, what the department budget generally supports, an explanation of the department's staffing, and a description of what to look for during the 2022–2023 year.

DISTRICT GOALS

Springfield's Promise – Every Student, Every Day
Springfield Public Schools believes that student success is our most important outcome. The success of our students depends on the collective community coming together to support every student, every day throughout their K–12 education. From the time a student is greeted by the bus driver in the morning to the last bell in the afternoon, Springfield Public Schools is committed to meeting the needs of each child.

To support this work, the Springfield Board of Education developed a set of strategic goals intended to support and increase the learning outcomes of Springfield students:

OUR DISTRICT GOALS

Goal 1: Student Success — Strategic objectives to support student growth and success:

- **Guaranteed and viable curriculum** — Specify what students need to know and be able to do through aligned standards, student-friendly learning targets, highly effective instructional strategies and common assessments in order to improve academic achievement and opportunity to learn for all students.
- **Highly effective staff and systems to support teaching and learning** — Develop and conduct a comprehensive job specification study to ensure licensed, classified, and administrative employees are performing appropriate functions within the scope of each position**.**
- **Responsible deployment of resources** — Restructure the distribution of work in Human Resources department to better serve the needs of the District.

Indicators of success:

- Teachers and administrators implement an articulated curriculum that includes instructional materials and assessments that are aligned to the Oregon State Standards.
- Master schedules reflect optimal time for core instruction, and include adequate time for interventions.
- All job specifications will have clearly articulated essential duties and expectations of the position.
- Managers and employees will have better knowledge regarding duties and roles of each classified position.
- HR technicians become subject matter experts within assigned areas of responsibility.

Goal 2: Family Support — Strategic objectives to ensure that students are prepared to learn:

- **Safe and inclusive learning environments** — Provide learning environments that meet the needs of students and provide parents confidence in the District's care for their children.
- **Diverse and exceptional workforce** — Diversify the District's workforce by creating an equitable and inclusive recruitment, hiring, and selection process.

DISTRICT GOALS (Continued)

Indicators of success:

- All job announcements will have equity-minded language included.
- Adverse impact analyses will allow for exploration into if/how selection processes have implicit/explicit bias.
- Completion of continued compliance with the state-required environmental testing, and clear action plans with timelines should work be needed.
- Installation of push-button entry systems for all schools.

Goal 3: Personalized Learning — Strategic objectives to meet personalized learning needs:

- **Multi-tiered systems of support** — Specify what students need to know and are able to do through aligned standards, student-friendly learning targets, highly effective instructional strategies and common assessments.
- **Quality instruction** — All staff use instructional strategies and initiatives that are grounded in evidence-based practices, strengthen the core academic program, increase the quality and quantity of learning time, and address the learning needs of all students.
- **High school success** — Design an intentional educational system around personalized student learning, interests and support.
- **Inspiring and cutting edge facilities** — Create instructional spaces that are welcoming, engaging, comfortable and enhance the learning opportunity for students.
- **Accessible and innovative technology** — Ensure that all students and staff have timely and appropriate access to online tools to meet instructional needs.

Indicators of success:

- District and school leadership teams meet regularly to set goals, develop implementation plans and review progress toward goals set forth in plans.
- Curricular materials are provided for all content areas that are aligned to standards and support high-quality instruction.
- Staff develop positive, predictable and safe environments that promote strong interpersonal relationships with their students, maximizing learning time and creating an inclusive environment where diverse backgrounds and perspectives are valued.
- Increase in class offerings in the area of CTE, including the development of a Natural Resources and Fine Arts program of study.
- Increase in equitable student access to meaningful work force experiences, through awareness of opportunities, apprenticeships and employment.
- Completion of additional learning spaces that support individual opportunities for students, including: welding upgrades, middle school STEAM spaces.

Goal 4: Safe and Inspiring Facilities — Strategic objectives to ensure safe, welcoming and innovative learning spaces:

- **Thoughtful and innovative facilities** — Continue to strive for development of facilities that maintain relevance, opportunities and forward-thinking improvements.
- **Next-generation learning** — Engage students in technology-rich environments that enhance teaching and learning by developing facilities and practices that are ready for next-generation learning.
- **Safe and healthy learning spaces** — In prioritizing safety and the health of students and staff, the District will responsibly allocate resources toward ensuring students, staff and the community are provided secure and healthy educational environments.

DISTRICT GOALS (Continued)

Indicators of success:

- Ongoing re-evaluation of current District and building spaces that can be refreshed to provide additional instructional opportunities.
- Update 10-year-old capital improvement plan that includes identification of concerns and recommendations to protect the structural integrity of District facilities.
- Continue the ongoing upgrades of wireless networks at school buildings throughout the district to ensure that students and staff have smooth and easy access to instructional tools and materials.

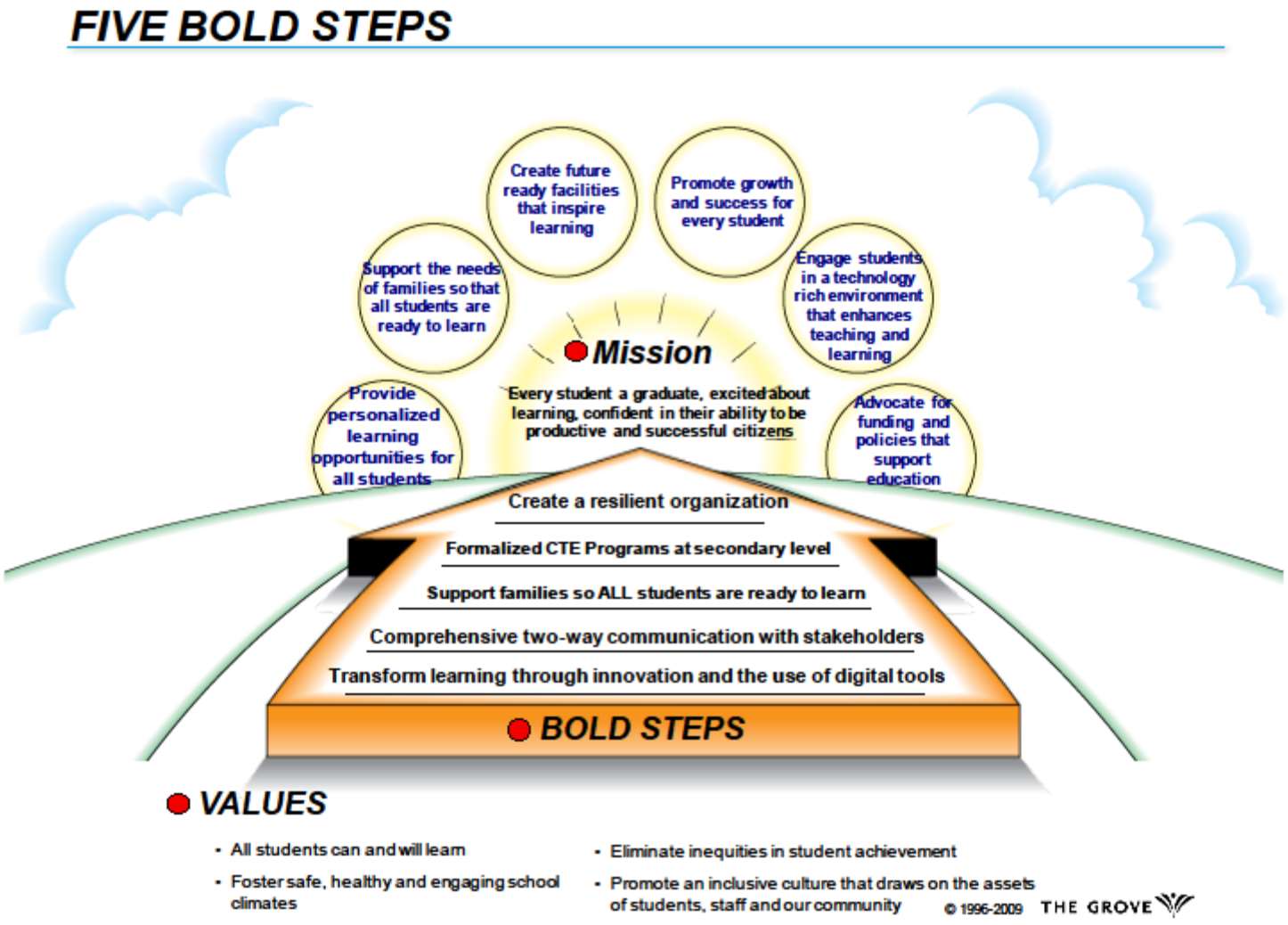
Goal 5: Education Advocacy — Strategic objectives that will guide the District's work to support public education:

- **Intentional and effective advocacy** — Through clearly defined legislative advocacy plans, the School Board and the District will provide targeted advocacy at the state and federal level on specific issues where Springfield Public Schools support and advocacy will help advance public education.
- **Clear and meaningful policies** — Develop good policies to reduce liability and District expenditures.

Indicators of success:

- Clearly identified legislative priorities adopted by the Board that effectively communicates the needs and input of the Springfield Public Schools Board.
- Completion of the two-year review and update of all District policies.

DISTRICT GOALS (Continued)



INSTRUCTION SERVICES

The Instruction Services Department firmly believes that we must provide all students with effective core programming through collaborative multi-tiered systems of support and instruction. To this end, we have maintained and adjusted the recommended budget allocations to contribute to the aspects of instruction and curriculum that directly impact student achievement. Specifically, we will continue to invest in concepts that assist with embedded, authentic collaboration and professional development at all levels. Further, we are committed to supporting students through a multi-tiered approach to instruction and interventions for academics and behavior. This includes supporting students with significant academic/social/emotional/behavioral concerns, along with students who consistently exceed standards. An extension of this collaborative work is ensuring that the District has a guaranteed and viable curriculum, including horizontal and vertical alignment of our core curriculum at all levels.

Through the District's belief and goal of "*Every Student, Every Day*", the Instruction Services Department is committed to meeting the needs of all of our students and staff members through the budgeting process. We will a) provide sufficient staffing levels in our buildings; b) provide proper training and support for our staff, which will contribute to building skills and strategies aimed at meeting the needs of all students; c) support multi-tiered instruction and intervention for academics and behavior; and d) ensure that all students receive sound instruction in horizontally and vertically aligned core programming. Through these efforts, we expect to realize documented increased student achievement at all levels. Ultimately, we will:

- Provide quality instruction that allows for embedded collaboration and professional development
- Support our commitment to multi-tiered supports of instruction and intervention for academics and social/emotional learning
- Ensure a guaranteed and viable curriculum for all students

Quality Instruction that Provides Embedded Collaboration and Professional Development — We have sustained an early release model providing 15 days, throughout the school year, for collaboration and professional development at each level. This model has improved our ability to engage in embedded collaborative professional development activities. We are committed to continuing this practice in the 2022–2023 school year with input for changes from a professional development team that includes representation from a variety of educators.

Professional development for 2022–2023 will focus on a) quality instruction and the application of The Skillful Teacher strategies; b) implementation of Response to Intervention (RtI) and Positive Behavioral Interventions & Supports (PBIS); c) effective teaming strategies; and d) Common Core State Standard implementation with a focus on a guaranteed and viable curriculum. This work will be supported through various grants to include Title IA, Title IIA, Title IV, ESSA sustainability funds, and other resources that support our efforts. In addition, we will be utilizing our Student Investment Account funds to support continued focus on behavioral/mental health, impacting adult to student ratios, and creating well-rounded education opportunities.

We aligned our District focus to provide human and fiscal resources based on *current* student and building needs. In an effort to support professional development efforts, we are committed to developing promising practices, including the utilization of instructional coaches and collaborative practices. Not only is the Instructions Services team aligning our action plans with building action plans, but we are also cognizant of the necessary aspects of ensuring high quality instructional professional development. This collaborative professional development model is applied in the context of sound hiring processes, large group professional development sessions, and teaming partnerships to support individual building needs.

INSTRUCTION SERVICES (Continued)

Implementation of MTSS (RtI and PBIS) - While we have engaged in implementation efforts specific to the Common Core State Standards, we will continue to invest time and energy in the area of a multi-tiered approach to core instruction and intervention services in the coming year. This focus requires us to refine our implementation of RtI and PBIS, as these efforts are designed to provide additional instructional support for all students. In these actions, we will focus on implementing systems and structures at the building level. We strongly believe that teams of teachers using data for decision-making and planning instruction/intervention is a highly effective practice. By implementing these systems for academic and behavioral interventions, we will realize improved school culture and increased student achievement, at all levels.

Guaranteed and Viable Curriculum - Access to a guaranteed and viable curriculum will ensure that every student in the Springfield School District has the opportunity to learn. A guaranteed and viable curriculum consists of all state content standards that outline the concepts and skills that are essential within an academic discipline, at each grade level. We are continually engaged in the process of creating and updating curriculum anchor documents at all grade levels, K–12 throughout the district. The anchor documents identify the student learning targets and accompanying formative and summative assessments necessary to implement sound instructional practices. Additionally, these documents provide a level of support and focus such that the needs of all students can be adequately addressed within the amount of instructional time available.

In order to improve overall student achievement, clear and measurable academic goals are established, data are analyzed, interpreted, and used to regularly monitor student progress towards those goals. Our current and future work toward ensuring a guaranteed and viable curriculum will result in improved horizontal and vertically aligned K–12 curriculum. The Instruction Services Department believes that this work will systematically improve academic achievement and graduation rates for all SPS students.

For further details, please refer to the *Instruction Department Strategic Plan* documents in the areas of Multi-Tiered Systems of Support, Guaranteed/Viable Curriculum, Quality Instruction, and High School Success.

OFFICE OF SUPERINTENDENT & BOARD OF EDUCATION

Department Overview:

The Office of the Superintendent and Board of Education is comprised of all functions associated with the following:

Board of Education (Fund 100, Function 2310) are activities of legally elected or appointed body vested with responsibilities for educational planning and policy making.

Office of the Superintendent (Fund 100, Function 2321) are activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district.

The major responsibility of the Office of the Superintendent is to work with the Board of Education to create policies that ensure implementation of the District's vision. The Superintendent's office provides executive leadership and administrative direction for all functions of the school district, administering the policies, contracts, budgets and directives of the School Board. In addition, this department maintains community relationships, carrying out the laws and administrative rules of the State of Oregon and the federal government as they relate to public schools. The Superintendent's Office is responsible for creating vision, developing and disseminating information useful to the Board and administration and then working with the administration to implement the vision. The administration works with staff, which in turn, works with students.

In 2016–17, the Board of Education and the Superintendent and District staff engaged in a facilitated review and revision of the District Strategic Plan. During this process, the Board identified the following values in which the strategic plan is grounded. We believe:

1. Every student can and will learn;
2. In eliminating inequities in student achievement;
3. In fostering safe, healthy and engaging environments; and
4. In promoting an inclusive culture that draws on the assets of students, staff and community.

As set forth by and in coordination with the Board of Education, the work of the Office of the Superintendent is the achievement of the goals of the revised strategic plan. Grounded in the aforementioned values, the 2022–23 budget is focused with intention to support the achievement of the following goals:

Promote Growth and Success for Every Student — The Board and Superintendent are committed to allocating District resources in a manner that supports a multi-tiered instructional approach to ensure equity of educational outcomes for all students, regardless of circumstance. We strive to develop a highly effective system with a responsible deployment of resources.

OFFICE OF SUPERINTENDENT & BOARD OF EDUCATION (Continued)

Support Families so that Every Students is Prepared to Learn — The Board and Superintendent are committed to expanding community partnerships with social, medical, city and county services that support families and result in full time student attendance and readiness to learn. We strive to provide a safe and inclusive learning environment for all students with a diverse and exceptional workforce.

Provide Personalized Learning Opportunities for Every Student — The Board and Superintendent are committed to expanding instruction that reflects quality instruction and a guaranteed and viable curriculum. We strive to reach 'every student, every day' through expanding curricular options that engage all students, and encourages them to engage their talents that result in all students reaching their full potential.

Create Safe and Future Ready Facilities — The Board and Superintendent are committed to maintenance, renovation and expansion of current facilities that support quality instruction and personalized student learning opportunities. We strive to provide all students with purposeful and innovative facilities that promote life-ready learning.

Advocate for Funding and Policies that Support Education — The Board and Superintendent are committed to working collaboratively with local, state and federal elected officials and policy makers. We strive to advocate for sustainable funding that maintains or expands student success, family support, personalized learning and safe and inspiring facilities.

BUSINESS OPERATIONS

Department Overview:

The Business Operations Department is comprised of all functions associated with the following:

- **General Fund Financial Operations** (Fund 100, Function 2521)
- **Grant and Other Fund Financial Operations** (Fund 200–700)
- **Nutrition Services** (Fund 291, Functions 3110, 3120, 3130)
- **Risk Management Services** (Fund 298)
- **Facility Management, Custodial Services, Grounds Services** (Fund 100, Functions 2540 – 2549) (Fund 400s)
- **Purchasing, Warehouse and Delivery Services** (Fund 100, Functions 2572, 2574)
- **Print Services** (Fund 685)

The District's financial operations include; payroll and benefit (insurance) services, retirement coordination, general ledger management, accounts payable, accounts receivable, bank services, student body fund management, debt service management, general obligation bond accounting, financial reporting, strategic investments and treasury management, auditing services, and establishing internal control procedures. The department manages the finances for both the general operating fund of the District, as well as special revenue (and other) funds. Additionally, the Business Operations Department includes the facility management areas for the District. There is a separate section describing key work for this area.

The Business Operations Department is a service-oriented, support function for the Springfield School District. While a majority of the work is in daily tasks and performing re-occurring duties, it is important to establish short and long-term goals that continue to support the learning process in our schools. As a department, there are several strategic goals that staff work towards completing, both on an annual basis and a long-term approach. Annually the department is working toward the following goals and key focus areas:

Focus Area 1: Support the needs of families so that all students are ready to learn

Budgeting Process — The budgeting process for the 2022–23 fiscal year is beginning to resemble similar processes prior to the impact of the global pandemic (COVID-19). Budget committee work sessions and formal meetings convert back to in person meetings, with an option to stream as well. The State Legislature is currently planning to allocate resources for the second year of the 2021–23 biennial education budget (General Fund). In addition, the Oregon Legislature passed the Student Investment Act at the beginning of the 2021–23 biennium, , which is supported by Corporate Activity tax collections. With most tax-based initiatives, economic impacts could create volatility in the original plan. As the Student Investment Act is implemented, this revenue source allows the Springfield School District to allocate approximately $8.0 million for additional opportunities. The focus of this resource has been identified to be utilized to address four key areas; additional learning time, student health and safety, opportunities for well-rounded education, and smaller class sizes.

BUSINESS OPERATIONS (Continued)

Current Service Level — As we look toward the future of education we must focus on the critical conversations of continued investment. The District continues to ask the important question of whether resources are aligned in the most effective way. While we understand the reality of not being able to afford all desired investments, the process is valuable for staff to assist in providing input. Through this collaborative, open process investments will continue to support student achievement at all levels and reflect our community's shared values. Priority is placed on focusing resources to most effectively support student needs. For the upcoming 2022–23 fiscal year the District is expecting a reduction in student enrollment, however resources are staying consistent as the State's enrollment is facing a similar reduction.

Federal Financial Support — As the global pandemic continues to impact operations and the economic stability across the nation, the federal government is financially supporting public education. Beginning in the 2020–21 fiscal year and continuing into the 2024–25 fiscal year there are three funding sources available. The Elementary and Secondary School Emergency Relief Funds (ESSER) are assisting with areas that need support or improvement. Focus areas of support include (but are not limited to) safety and personal protective equipment, infrastructure upgrades (HVAC, etc.), academic supports, unfinished learning, curriculum materials, and technology.

Focus Area 2: Create future ready facilities that inspire learning

The Business Operations Department is integrally involved in leading and supporting capital financing efforts. While the resources from prior General Obligation bonds are fully expended, the conversation and planning for future ready facilities continue. With limited resources in the General Fund, combined with the talent of the District's skilled tradesmen and tradeswomen, improved spaces across the District continue to become a reality. This will continue to be an area of improvement with a refined focus on the District's heating, air conditioning and ventilation (HVAC) systems district-wide.

Focus Area 3: Safety and Risk Management

With the elimination of a full-time Risk Manager several years ago, the District has begun to utilize a Risk Management Team approach. This team is responsible for all issues related to safety, security, injuries, injury prevention and reducing District liability. The team is comprised of key administrators that oversee various functions (custodial, facilities, transportation, nutrition services, and worker's compensation) of the District. With a shared responsibility and focus on Risk Management, it is the goal of the District to lower our exposure and costs. The District's Safety Committee continues to develop strategies for reducing liability and ensuring safety for our students, staff and community. The Risk Management Fund will provide limited opportunities for the District Safety Committee to invest in preventative methods for employee health and wellness. The continued, immediate need across the District is ongoing improvements to the camera and access control systems in all of our facilities. This work is a partnership between the Business Operations Department and the Technology department.

BUSINESS OPERATIONS (Continued)

Other Organizational and Operational Tasks: 2022–2023

Print Services:

I. As a function of the Business Operations Department, Print Services continues to provide affordable options for development and reproduction of printed materials for our schools and departments. In support of the educational process for students, Print Services has updated its Strategic Business Plan (Phase III) of the strategic plan. Continuing to focus on the future is critical to Print Services success. This plan focuses on expanded use of online ordering and digital technologies among internal customers in strong alignment with the Curriculum department, while sustaining successful performance in the outside customer base. The plan supports Springfield Public Schools' mission to provide youth education/welfare and prepare youth for a bright and successful future.

Nutrition Services:

I. The overall goal of the District Nutrition Services Department is to provide attractive and nutritious meals that support the student learning process. The department is constantly working to increase participation in the breakfast and lunch program. In order to accomplish this, a concerted effort needs to be focused on increasing the awareness and participation in the free and reduced meal program. Additionally the department will continue to develop a professional, service-oriented environment and provide appropriate professional development for staff, focusing on safety for all students and staff.

II. As the program continues to recover from the impacts of COVID-19, operating in a self-sustaining manner is a priority. While the program is not in a financial position to invest in equipment replacement, managing this over a reasonable time period is a more economical way to ensure equipment is in good working order and problems are addressed proactively not reactively. In order to accomplish this, management staff proactively manages a comprehensive list of kitchen equipment (including cafeteria tables), year manufactured and specific details about production capabilities. This results in a comprehensive replacement schedule accompanied by a funding strategy for the District.

FACILITIES MANAGEMENT

Key Work and Staffing Summary for 2022–2023:

The Facilities Management is charged with the care and upkeep of 22 schools, 5 District buildings, 499.26 acres of grounds, rentals, work orders and security. Although it is budgeted under a number of different functions, the work is completed through coordination between all areas, to ensure safe schools as places of learning.

Operation and Maintenance of Plant Services (Fund 100, Function 2540) has responsibility for all items not covered in individual budgets such as elevator maintenance contracts, State of Oregon permits and all other mandated regulatory items. This function is also used for professional services related to building improvements including architectural and engineering services. Staffing levels for this area include 2.00 FTE supervisory staff and 5.00 FTE classified staff.

Carpentry Services (Fund 100, Function 2541) has responsibilities for building related repairs and improvements including minor alterations and remodels. The primary goal is to protect the exterior finishes, interior finishes and roofing to provide a safe, sound and healthy environment for students to be educated. Staffing levels for this area include 1.00 FTE supervisory staff and 5.00 FTE classified staff.

Care and Upkeep of Buildings Services (Fund 100, Function 2542) supports utilities for all District buildings, as well as all custodial activities in each of the schools, including the materials, equipment and supplies necessary to do daily cleaning of schools and perform deep cleaning during non-school periods. They provide setup for breakfast and lunch programs, support for after-hour facilities use, cleaning of buildings, and perform minor repairs. Custodians also play an important role as the first line of defense for buildings. For the 2022–23 fiscal year, staff levels for this area include 0.25 supervisory staff and 57.50 FTE custodial staff.

Care and Upkeep of Grounds Services (Fund 100, Function 2543) has responsibility for maintaining all exterior landscaping, athletic fields, irrigation systems and maintenance and repair of playground equipment and hardscapes. The mandated Integrated Pest Management program is also included in the responsibilities for this function. Staffing levels for this area include 6.00 FTE classified staff.

Maintenance — Minor Capital Projects Fund (Fund 100, Function 2544) is used for construction and/or remodeling of facilities in response to priorities established through District policies. This fund is judiciously managed to ensure the availability of funds to deal with ongoing improvements and emergencies. Only projects of a significant nature are within this fund. Normal maintenance and minor remodeling activities are included in the individual department funds.

Vehicle Maintenance Services (Fund 100, Function 2545) supports activities concerned with the maintenance, servicing, fueling, and repair of off-road District vehicles other than buses. This includes dump trucks and all motor driven equipment for grounds and off-road services. Staffing levels for this area include 1.00 FTE classified staff.

FACILITIES MANAGEMENT (Continued)

Security Services (Fund 100, Function 2546) supports activities concerned with security of our school campuses and other facilities, as well as maintenance and repair of building security systems, security camera systems, and locks, card keys and keys, as well as repairs related to building vandalism. In addition, the contracts for security monitoring and afterhours security response are included. Staffing levels for this area include 1.00 FTE classified staff.

Electrical/Plumbing/HVAC Services (Fund 100, Function 2547) has responsibilities for maintaining and installing all electrical, plumbing, heating, ventilating and air conditioning systems. This area installs all network data to support Technology Services. Staffing levels for this area include 6.00 FTE classified staff.

Painting/Furniture Services (Fund 100, Function 2548) has responsibilities for painting and graffiti removal from District buildings. This area also provides repair and restoration of school tables, desks, and chairs; and makes all signs and notices for school facilities. Staffing levels for this area include 3.00 FTE classified staff.

Metals Services (Fund 100, Function 2549) supports facility and department activities in the following areas: welding, fabrication, and sheet metal of all equipment including athletic, security, building and other assigned work; all small engine-driven equipment; and maintenance and repair of all secondary education metal shop, wood shop, automotive, and custodial equipment. Staffing levels for this area include 2.56 FTE classified staff.

Capital Projects Fund (401) is managed for special projects including buildings and property acquisition, major construction or remodeling of facilities. The projects planned are in alignment with the priorities established by the School Board and recommended by the Sites and Facilities Committee. The fund has served as contingency for major emergency facility repairs, such as emergency roof replacement, boiler replacement and all projects too large to be absorbed in the General Fund. The Capital Projects Fund primarily obtains revenues from outside funding sources such as property sales or facility grants. The Facilities Advisory Committees have recommended that funds generated from the sale of land, buildings and other real property be used for other District related land and capital purchases as well as capital repairs and improvements at District facilities.

TRANSPORTATION SERVICES

Key Work and Staffing Summary for 2022–2023:

- **Regular & Special Education Transportation** (Fund 100, Function 2551)
- **Equipment Replacement Fund** (Fund 297)

The Transportation Services Department provides district-wide school bus transportation to meet the home-to-school needs of regular and special education (SPED) students, transportation for co-curricular programs, and transportation for school field trips. The 90 school buses and pupil transportation vehicles owned by the District travel over 1,000,000 miles during the course of a year to meet the transportation needs of the District. This was significantly impacted by the COVID-19 pandemic. While the bulk of the transportation work takes place during the school year, we are seeing an increasing demand during the summer months and during the winter break period. While summer programs were primarily to meet the needs of a variety of SPED routes, this has now expanded into extended enrichment programs and for all students.

Through various inter-governmental agreements, the department also provides limited transportation for other local agencies including Eugene 4J, Bethel, Creswell, Marcola, South Lane, Willamalane, Willamette Leadership Academy, and the Lane Educational Service District.

The department operates a vehicle repair shop responsible for ongoing bus maintenance and the annual certification of the vehicles to meet state requirements. In addition to the buses, the Transportation Services Department is responsible for the planning and maintenance of the 67 fleet vehicles used by the various operational departments throughout the district. Oregon Department of Education certified trainers in the department provide training for new drivers working towards their required licenses and certifications. In addition, they provide required ongoing training in bus safety, student management, and first aid. This training includes school staff that requires certification to operate the smaller Type-10 and Type-20 vehicles.

An increasing industry-wide shortage of school bus drivers along with new FMCSA (Federal Motor Carrier Safety Administration) requirements for entry-level driver training have placed additional demands on the department by significantly increasing the training time for new drivers and making it more difficult for new drivers in obtaining their commercial driver's license. These changes along with the driver shortages continue to have an impact on daily routes and the ability to cover co-curricular trips.

The majority of transportation expenses continue to be variable costs based upon the number of miles driven. Driver wages, fuel costs, bus maintenance and repair costs are all highly dependent on how many miles we drive in a year. While general education routes are highly predictable, SPED routes are not — at times changing almost daily. New students, student moves, changes in Individualized Education Plans (IEPs), and Individual Family Service Plans (IFSPs) all result in the need for changes to SPED routes. We continue to see increases in the costs associated with the transportation of homeless/displaced students and students in foster care attending our district. While the majority of the buses have been diesel powered, we continue to expand our propane powered fleet which now totals 45. In addition to reducing emissions, propane powered buses have proven to be a cost effective alternative for the District.

TRANSPORTATION SERVICES (Continued)

Equipment Replacement Fund — The Equipment Replacement Fund receives revenue from the State of Oregon as the result of a ten-year depreciation cycle for District-owned buses that are regularly used for home-to-school transportation. Over a ten-year period, the District receives 70.0% of the original cost of each bus through this program. Use of the money in this fund is restricted to purchasing new buses and specific bus equipment, such as digital recording devices and radios. It is important to note that the State does not reimburse the District if a bus is not used the majority of the time for home-to-school transportation. Currently, this would include several of the Type-20 "activity" buses used primarily by the high schools for co-curricular transportation.

Over the past several years, we have worked to establish a bus replacement schedule that will provide for the regular replacement of our fleet. What we have found is that our practice of purchasing buses, even with the 70.0% reimbursement from the State, makes it difficult to establish a workable schedule. For the past eight acquisitions, we have elected to use a lease purchase agreement. We believe that leasing will get us closer to a regular replacement schedule, giving us the ability to operate a newer, and more energy efficient, environmentally friendlier fleet. Even using leases, it is impossible to establish even a fifteen-year replacement fund without the infusion of General Fund dollars at some point. As part of our fleet analysis, we looked at our routes and transportation requirements to determine the most cost effective style of buses to purchase. Initially the plan called for purchasing a mix of Type–D 84-passenger buses and Type-A SPED buses. Based on grant funding opportunities and state emission reduction requirements, we have moved to Type-C 48-passenger front engine propane powered buses for our SPED routes and a blend of Type-C 78-passenger front engine propane powered buses and Type-D 84-passenger Diesel Powered buses.

HUMAN RESOURCES

Department Overview:

- Recruitment and Hiring
- Teacher and Administrator Evaluation Processes
- Employee Labor Negotiations
- Staff Support Services
- Classified Employee Evaluation Process
- Administrative Coaching and Support

The Human Resources Department oversees the employee recruitment and hiring process, all aspects of employee relations including negotiating employee contracts, investigations and discipline, state and federal statistical reporting, the employee performance and evaluation processes, and medical and personal leave requests. The department also works collaboratively with school administrators, department managers and legal personnel on establishing efficient and effective policy, procedures and standards to ensure a cohesive organization.

District Goal 1: Student Success

The Human Resources Department supports this goal through ensuring that the District has highly effective staff and systems to support teaching and learning and through responsible deployment of resources within the department.

Springfield School District will continue structuring classified job descriptions to provide consistency of scope of work across classifications and the associated pay ranges. In collaboration with the Springfield Education Association, Springfield School District is updating the *Growth and Evaluation Handbook* for implementation during the 2022–2023 school year. Springfield School District has started the process of developing out job descriptions for licensed staff and will ensure that the job descriptions align with the evaluation criteria. Indicators of success include job specifications with clearly articulated essential duties and expectations, clearly articulated minimum qualifications, improved alignment between job expectations and performance evaluation and identifying professional growth opportunities for staff.

District Goal 2: Family Support

The Human Resources Department supports this goal through diversifying the District's workforce by creating an equitable and inclusive recruitment, hiring, and selection process.

Springfield School District will continue developing across the system trainings for hiring committees as well as trainings about implicit bias. The Human Resources administrative team will work closely with the Equity and Inclusion Coordinator to develop strategies for recruiting and retaining staff who are representative of the students of Springfield School District. Indicators of success include more robust applicant pools, an emphasis on collecting data regarding disproportionately impacted applicants, and increased training and awareness around equity and inclusion in the hiring process.

HUMAN RESOURCES (Continued)

The Human Resources Department continues to review current hiring processes to identify opportunities for improvement. Included in the assessment will be reviewing job announcements for indicators of equity-mindedness, analyzing how and where jobs are posted for external audiences, surveying hiring committee members understanding of federal and state laws pertaining to equal employment opportunity and discrimination, reviewing and assessing screening and interviewing rubrics and/or other criteria for selection, and analyzing salary placements for new hires. After assessing the hiring processes, Springfield School District will develop and implement hiring processes with indicators of success that include job announcements with equity-minded language, clearly articulated screening/interviewing rubrics or metrics that are equitable, hiring committee members will be trained in equal employment opportunity and other applicable federal/state laws, adverse impact analysis will be conducted for each selection phase of an interview process, and equitable salary placements in alignment with pay equity laws.

COMMUNICATIONS DEPARTMENT

Key Work and Staffing Summary for 2022–2023:

The Communications Department will develop and implement strategies to improve community involvement and engagement through communication and building relationships with families, staff, community members, and community organizations - with a focus on audiences not currently reached.

The Communications and Community Relations department continues to support District initiatives, as included in the District strategic plan, in the following ways:

- Increase district-level outreach to parents in order to encourage a higher level of parent engagement in District decisions and initiatives.
- Continue to expand testing capabilities between school and home communication.
- Expand on communication efforts to reconnect students and families with their home schools following the COVID-19 global pandemic.
- Support schools in utilizing digital tools to facilitate two-way communication with their students, families and our broader community such as updated websites, management of the online communication tool Let's Talk, and electronic family newsletter communications.

As the Communications Department continues to refine its work, it must be strategic in its communication, development, and government relations efforts. Focus will remain on District goals and key messages of high priority with an emphasis on digital communication tools for timely and low-cost information sharing, internally and externally. The communications office will continue to maximize written internal and external content that will complement the increase in video storytelling taking place, maximizing the use of the District's web platform.

Key priorities for the Communications Department include community outreach; public relations and working with local news media; staff communication; maintenance of Board policy and administrative rules; serving as liaison with community, government and other agencies; translation services of district-wide and other important documents; planning and coordinating special events; leading appreciation efforts to recognize staff and students. A 1.0 FTE Community Engagement Officer oversees all functions within this department, including:

Public Information (Fund 100, Function 2633) **—** The Public Information function is responsible for internal and external communications, public relations, District website content and oversight, social media, advertising, and working with news media. The department also provides oversight of Board policy, serves as a liaison to community groups and communicates with parents regarding district-level initiatives and issues, supporting the continuing effects of the COVID-19 pandemic on District operations, as well as the important reinvestment activities afforded by the Student Success Act and Elementary and Secondary School Relief funds. It also leads the District's legislative and government relations efforts, serves as the intergovernmental relations liaison to local public partners such as working closely with TEAM Springfield members and the local United Front initiative.

Additionally, the communications and public information team organizes and supports planning special events and staff/student recognition, as well as serves as the District liaison for community events including the Springfield MLK Jr celebration, and the Cesar Chavez event. For the 2023 fiscal year, the staff level for this area is 1.75 FTE classified staff.

COMMUNICATIONS DEPARTMENT (Continued)

Translation Services (Fund 100, function 2680) **—** In response to the needs of the community that we serve and to ensure that all members have access to information, resources and communications to and from our District, Translation Services function will coordinate district-level translation; ensure that emergency communications are swiftly and accurately translated for equitable dissemination of timely notifications; distribute bilingual district-wide phone messages; develop and maintain a District library of translated resources such as forms and policies. This position also serves as a District liaison for community groups such as the immigration network to facilitate collaboration with District projects that affect and involve our Spanish speaking families. For the 2023 fiscal year, the staff level for this area is 0.75 FTE classified staff.

In recent years, the translation services function has greatly expanded and resources have been devoted to support the needs of our students and families including staffing technical support functions and direct individual outreach to students and families. During the upcoming fiscal year, reviewing and refining student and family support will be critical to maintaining elements that impacted student success moving into the 2022–23 school year.

Additionally, the Communications and Community Relations Department coordinates district-wide interpretation needs that exceed the capacity of individual buildings and departments. The Community Engagement Officer, works with a bilingual secretary to manage interpretation needs, requests, outside contracts and ensure a streamlined process to support the needs of all Springfield families accessing important information from Springfield Public Schools.

TECHNOLOGY SERVICES

Areas of Responsibility:

- **Technology Services** (Fund 100, Function 2661)
- **Technology Fund** (Fund 294)

The Technology Services Department is responsible for the support of the majority of the District technology. This work breaks down into six major areas:

1. **Provide and Increase Family Support for Technology** — This activity ensures that technology services requests are assessed and routed to the appropriate function and resolved in a timely manner.

2. **Provide Strategic Technology Oversight** — This activity focuses on making sure that the Technology Services Department is configured to perform all functions in an efficient and effective manner, utilizing best practices in compliance with applicable governmental regulations and alignment with District goals.

3. **Provide Technology Consulting Services** — This activity provides ongoing technology-related services that generally do not flow through the formal "request for technology service" process but are required for the District to meet its mission.

4. **Provide Computer Application Services** — This activity includes those tasks that provide for the creation and maintenance of the computer applications required to effectively operate the District.

5. **Oversee District Hardware Infrastructure** — This activity involves establishing and maintaining the composite hardware resources and services required for the existence, operation, and management of an enterprise IT environment.

6. **Manage Network Connectivity** — This activity ensures effective and efficient connections between devices that operate and transfer data in the computing environment.

Looking toward 2022–2023:

Technology Services will continue to strive towards providing fair and equitable access to technology throughout the 2022–23 school year. We will be providing all of our students with devices so they are ready to attend all methods of schooling that we may face in this upcoming school year. Working with our families to make sure they are connected and overcome barriers to education. We will continue to work with the remaining bond funds that have been transferred over to the tech fund to provide classroom equipment, staff and student devices.

Family Support — With devices now going home with students it has created a new avenue of support for our staff. We will work on structuring how our department can better support all of our families' support issues with District technology. Staff is working to create material and resources within our department to better offer support in both English and Spanish for all of our families. Staff will work on creating streamlined methods of distribution and repair of student devices to reduce any delay in their access to technology.

TECHNOLOGY SERVICES (Continued)

Provide Strategic Technology Oversight — We continue to focus on how we can support the strategic goal *Transform Learning Through Innovation and the Use of Digital Tools*. This will also include continued support for instructional curriculum. Other areas of focus include addressing targets from the plan such as "Current, reliable, secure and supportable technology," and "Data is available for decision making." In the area of data availability, we will continue our work to support Schoolzilla dashboard. When completed, the Schoolzilla software will provide timely and accurate data to instructional staff, focusing on key metrics identified by the District.

Oversee District Hardware Infrastructure — The first bond-funded computer devices purchased in 2015 will reach end-of-life status in the 2021–22 school year. Staff computer replacement remains focused on refreshing the oldest staff devices. New teachers to the District will continue to receive new computers at the start of their employment with the District. Older student devices that have reached their end of life will be phased out and replenished with new devices using available funds.

Management Network Connectivity — Upgrades will continue to be made to core network equipment to provide for greater internet bandwidth, reliability, and redundancy and replace some aging equipment not covered under the 2015 bond. We will be continuing our work on providing increased Internet capacity for each of our schools and adding redundant pathways to reduce any potential downtime for access to our online instructional applications. With additional devices in the classroom, we will be working on ways to increase the wireless bandwidth in each learning space and independent study areas.

Provide Computer Application Services — Work in this area will continue to focus on two key areas — student data and metrics, and application access automation. The first area, student data and metrics, utilizes the Synergy student information system, SWIS, and the Schoolzilla dashboard. As mentioned above, this work is happening in conjunction with the Instruction Department to clearly define and provide access to key student metrics including attendance, grades, test scores, and student behavior. Work will be done to add more metrics that will improve our forecasting of student issues. We will also be continuing our work in automating class rostering into various systems, single sign on, and simplified password management.

Computer User Support — We continue to look for efficiencies to better support computer users in the District. This continues to be a challenge as the number of student computers continues to grow and the programs they run are becoming embedded into the curriculum. This trend not only increases the need for reliable computers and network systems, it increases the need for timely response to system and computer issues. While this is a problem we like to have, more students and staff utilizing computers as part of the instructional process, it does require us to think strategically about support. Areas that are currently being discussed include additional staff training, improved documentation, and the creation of a knowledge base that allows easy access to solutions for technology users.

2022–2023 Staffing: General Fund staffing for 2022–23 includes 1.00 FTE director, 1.00 FTE supervisory staff, 5.00 FTE exempt staff, and 7.00 FTE classified staff for a total of 14.00 FTE.

Technology Fund:

The Technology Fund receives revenue from E-rate refunds associated with General Fund technology expenditures. We do not anticipate additional E-Rate revenues for the Technology Fund in the 2022–23 school year.

SECTION DIVIDER

GENERAL FUND



GENERAL FUND – OVERVIEW

The General Fund is utilized to account for all the revenues and expenditures necessary for the day-to-day operation of the District except those funds that are assigned to a special purpose fund. Revenues in the General Fund can be received from federal, state and county government sources. The largest revenue source in the General Fund is received from the State School Fund, and the second largest source of revenue comes from property tax assessments at the local level. Tuitions and fees for some programs are collected to partially offset costs of those programs. Expenditures are tracked by cost center (each central office and each school), function, and object code (description of the expense).

The General Fund is considered a major governmental fund and in some cases, transfers are made from the General Fund to support other funds. Annually, as needed, transfers are made from the General Fund to the following funds for the following purpose:

- Co-Curricular Fund for the support of athletic and activity programs;
- Instructional Materials Fund for the purchase of textbooks;
- Technology Fund for the purchase of computer equipment and services; and
- Debt Service Fund for the principal and interest payments of non-general obligation bonded debt.



GENERAL FUND RESOURCES

1000 LOCAL RESOURCES

Financial resources produced and collected from within the boundaries of the Springfield Public Schools and available to the District for its discretionary use. This can also be money collected by another municipality as an agent of the District or shared revenue (in lieu of). Principal sources of local revenue are property taxes and earnings on investments.

1111 **Current Year Property Tax:** This revenue source is property taxes collected during the fiscal year in which they are levied. A collection rate of 95.0% is estimated for 2022–23. Measures 5 and 50 limit the amount available by establishing a permanent tax rate for the District. The permanent tax rate for the District is $4.6412 per $1,000 of the assessed value.

1112 **Prior Years Property Tax:** This revenue source is property taxes collected during the current fiscal year for prior years' levies.

1311 **Tuition from Individuals:** Money received from non-resident students from other districts who attend Springfield Public Schools.

1312 **Tuition from Other LEAs:** This revenue source is based on funds received from other school districts that hire Springfield Public Schools to provide instructional services to students who reside within the other districts' boundaries.

1330 **Tuition from Summer School:** Money received from students attending summer school and paying tuition.

1411 **Transportation Fees from Individuals:** Money received from individuals for transporting students to and from regular day schools and school activities.

1412 **Transportation Fees from Other LEAs:** Money received from other school districts for transporting out-of-district students to and from regular day schools and school activities.

1510 **Interest from Investments:** Earnings on funds invested by the District. Investments must be in compliance with the provisions of ORS 294.035 and 294.046, as well as follow the Springfield School District Board investment policy.

1911 **Facility Rental Fees:** Money that is received by the District as payment for rent from groups that utilize District facilities.

1920 **Donations:** Money received by the District from private individuals or organizations for which no repayment or special service to the contributor is expected.

1960 **Recovery of Prior Years' Expenditures:** Refunds of expenditures made in prior fiscal years.

1990 **Miscellaneous Local Revenue:** Money realized through receipts from a variety of sources including jury duty, copier fees, etc.

GENERAL FUND RESOURCES (Continued)

2000 COUNTY SOURCES

These sources are revenue collected by an intermediate administrative unit and distributed to LEAs in amounts that differ in proportion to those which were collected within such systems.

2101 **County School Fund:** Money received from the allocation of resources from the County School Fund through a levy on all taxable property in Lane County. The County School Fund includes the additional school revenue Congress granted states as federal timber replacement revenue in the Secure Rural Schools and Community Self-Determination Act of 2000.

2102 **Education Service District Flow-through:** Money received in-lieu of services from the Lane Education Service District. In previous years the District has received services through its allocation of "flex funds". For the 2022–23 fiscal year the District is will receive minimal in the form of money from the ESD, as the majority of the services will be provided by the ESD.

2199 **Other Intermediate Sources:** Revenue received from other intermediate sources.

3000 STATE SOURCES

Revenue from funds collected by the state and distributed to school districts. The largest source of state revenue is the State School Fund.

3101 **State School Fund General Support:** Revenue from this source is from a long-standing state fund within the budget of the Oregon Department of Education (ODE). ODE holds the funds and distributes eleven payments per year to districts according to a legislatively adopted formula (also known as the equalization formula). Funding is based upon a per pupil allocation with additional allocations for students with special needs, seniority of staff, and transportation costs included in the formula. For additional information please refer to ORS 327.006 to ORS 327.157.

3103 **Common School Fund:** Money from the sale of land to the state for common school purposes as stipulated in Oregon Revised Statutes. The Common School Fund revenue estimate is based on the continuation of State Land Board distribution policy adopted in early 2005. To avoid substantial variations in distribution from year to year, the Board decided to calculate the growth rate using a three-year rolling average of fund values. This rate then will determine what percent of the fund value is to be distributed. The distribution percentage has varied from year to year, but has historically averaged around 4.0%.

4000 FEDERAL SOURCES

Revenue generated from funds collected by the Federal Government and distributed to local school districts. Such funds can be distributed on a direct or a flow-through basis.

GENERAL FUND RESOURCES (Continued)

4000 FEDERAL SOURCES (continued)

4201 **Foster Care Transportation:** Money received for transportation fees for foster children.

4505 **Other Federal Funds:** Revenue from sources that are not designated from a specific source, other than the Federal Government.

4700 **Grants-in-Aid Federal Through Other Intermediate Agencies:** Revenue from the Federal Government through an intermediate agency.

4801 **Federal Forest Fees:** Money received from the County Fund as a result of the apportionment of Federal Forest Fees.

5000 OTHER SOURCES

5150 **Loan Receipts:** This revenue source is for the receipt of proceeds from long-term financing.

5331 **Sale of Fixed Assets:** This revenue source captures the amount of revenue that is generated by the sale of District fixed assets.

5400 **Beginning Fund Balance:** The Beginning Fund Balance is the net resources of the fund on June 30th of the current fiscal year that is available for use in the following fiscal year as cash carryover. The projected ending fund balance from the previous year is budgeted as revenue for the next fiscal year.

School District Equalization Formula:

The K–12 school equalization formula allocates most state and local operating revenue available to local school districts. Local revenue stays with the district where collected, but is treated like a state resource. The combination of state and local revenue equals a measured financial need. The formula also does not allocate state and federal categorical aid. These funds are dedicated to specific programs and cannot be used for general purposes. The K–12 school distribution formula allocates funds based largely on a per student basis. For purposes of the formula, "student" means weighted average daily membership (ADMw) extended. Weighting means counting a higher cost student as more than one and "extended" means the higher of the current year or prior year ADMw.

The formula includes four grant calculations for the district. These are a general-purpose grant, a transportation grant, a high cost disability grant and a facility grant.

State aid is State School Fund money available for distribution to school districts. Local revenue includes property taxes, County School Fund, Common School Fund and a few other sources.



GENERAL FUND RESOURCES (Continued)

The general-purpose grant starts at $4,500 target per weighted student. Applying the teacher experience factor increases or decreases the $4,500 per student target by $25 for each year the district average experience is more or less than the statewide average teacher experience. A calculated percentage adjustment factor (currently about 150.0%) modifies the adjusted target amount to allocate the full state and local funds available. The grant accounts for approximately 95.5% of the formula revenue. Thus the number of students and their associated weights are a very important determinate of the district formula revenue. There are no constraints on how this money can be expended.

The transportation grant is a 70.0% to 90.0% reimbursement of approved student transportation costs. These costs are primarily school bus costs for transporting between home and school and class field trips. Districts are ranked by costs per student. Districts ranked in the top 10.0% have 90.0% grants. Districts ranked in the next lower 10.0% have 80.0% grants and the bottom 80.0% of districts have 70.0% grants. The district receives a 70% reimbursement transportation grant. Transportation grants are about 3.0% of the equalization formula revenue.

The high cost disability grant is initially the sum of the costs above $30,000 for each student with disabilities. ESD costs for each student can be included in the total. The total grants for all districts cannot exceed $55 million per year. If eligible costs exceed $55 million, grants are prorated down to sum up to $55 million.

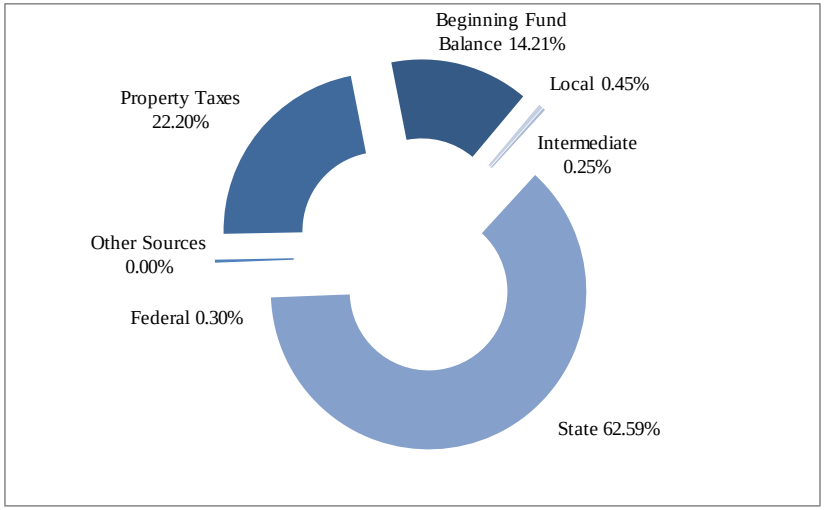
The facility grant is 1.0% of the construction costs for new classrooms, but is subject to a biennial limit of $8 million (statewide). The grant is for classroom equipment that cannot be included in bonded debt. If eligible facility grants exceed the biennial limit, grants are prorated down to be less than 1.0% of construction costs.

GENERAL FUND REVENUE DETAIL

Account Code Source	Object	Description	Actual 2019–2020	Actual 2020–2021	Budgeted 2021–2022	Proposed 2022–2023	Approved 2022–2023	Adopted 2022–2023
1111	850	Current Year Property Tax	$ 26,628,556	$ 27,608,501	$ 28,491,016	$ 29,488,180		
1112	850	Prior Years' Property Tax	372,690	432,334	350,000	350,000		
1311	850	Tuition from Individuals	-	-	1,000	1,000		
1312	850	Tuitution from Other LEAs	32,684	43,304	20,000	35,000		
1330	850	Tuitution from Summer School	625	-	3,500	500		
1411	850	Transportation Fees from Individual	11,310	-	15,000	15,000		
1412	850	Transportation Fees from Other LEAS	3,851	-	-	-		
1510	850	Interest from Investments	767,967	354,601	450,000	350,000		
1911	850	Facility Rental Fees	43,697	90	60,000	50,000		
1920	850	Donations	504	2,866	1,000	1,000		
1960	850	Recovery of Prior Years' Expenditures	357	-	13,000	-		
1990	850	Miscellanous Local Revenue	131,166	24,515	175,000	150,000		
2101	850	County School Fund	395,841	363,710	300,000	300,000		
2102	850	ESD Apportionment - Flow Through	1,657,409	2,014,540	2,288,083	35,000		
2199	850	Other Intermediate Sources	116,725	177,247	-	-		
3101	850	State School Fund - General Suppoft	82,051,963	84,243,052	78,508,305	83,073,888		
3103	850	Common School Fund	1,169,649	1,148,109	1,051,611	1,054,017		
4201	850	Foster Care Transportation	46,340	-	-	-		
4505	850	Other Federal Funds	2,405	61	5,000	5,000		
4700	850	Grants-In-Aid Federal	-	18,238	-	-		
4801	850	Federal Forest Fees	396,232	355,329	400,000	400,000		
5150	850	Loan Receipts	1,000,000	-	-	-		
5331	850	Sale of Fixed Assets	158	-	500	500		
5400	850	Beginning Fund Balance	10,703,354	13,705,101	16,600,000	19,103,159		
100		**Fund Total:**	**$ 125,533,483**	**$ 130,491,598**	**$ 128,733,015**	**$ 134,412,244**	**$ -**	**$ -**

GENERAL FUND REVENUE GRAPHS

Fiscal Year 2022–2023



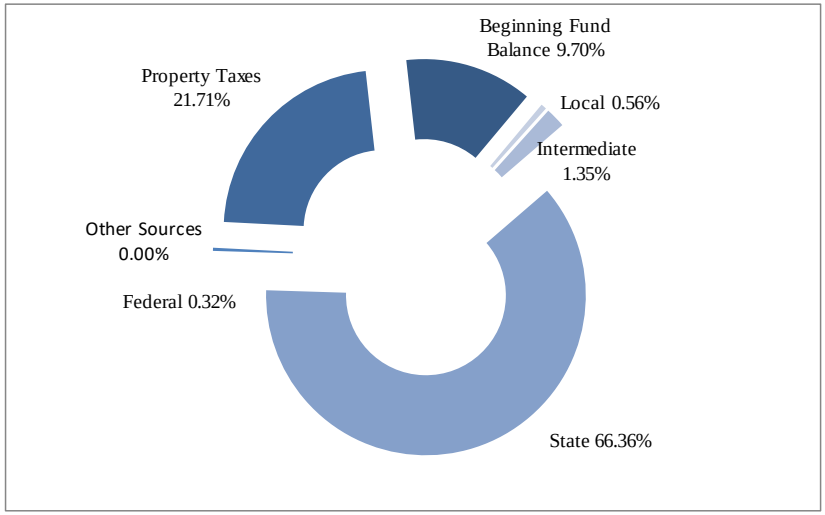
Fiscal Year 2021–2022

Local	$	738,500
Intermediate		2,588,083
State		79,559,916
Federal		405,000
Other Sources		500
Property Taxes		28,841,016
Beginning Fund Balance		16,600,000
Total	$	128,733,015

Fiscal Year 2022–2023

Local	$	602,500
Intermediate		335,000
State		84,127,905
Federal		405,000
Other Sources		500
Property Taxes		29,838,180
Beginning Fund Balance		19,103,159
Total	$	134,412,244

Fiscal Year 2021–2022



GENERAL FUND FUNCTION DETAIL

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1000 Instruction Services								
1111 Elementary K-5 Programs	22,614,121.57	20,067,753.02	233.59	24,603,719	222.56	23,771,494		
1113 Elementary Extracurricular	27,882.60	-	-	32,365	-	30,437		
1121 Middle School Programs	9,845,134.49	9,945,713.01	99.66	10,961,541	98.07	10,897,291		
1122 Middle School Extracurricular	32,031.66	20,125.24	-	33,228	-	33,639		
1131 High School Programs	12,132,620.87	12,044,605.00	109.00	12,511,488	129.82	14,919,520		
1132 High School Extracurricular	19,930.18	6,455.66	-	13,297	-	13,943		
1140 Pre-Kindergarten Programs	261,234.39	186,510.64	4.92	259,634	4.92	276,021		
1210 Talented & Gifted Programs	34,662.25	34,097.65	-	42,186	-	40,609		
1220 Restrictive Prgms, Stdnts w/Disabilities	8,205,261.89	7,721,483.85	110.13	9,021,586	88.35	8,625,026		
1250 Less Restr Prgms, Stdnts w/Disabilities	5,865,164.50	6,169,118.05	72.92	6,248,929	65.80	5,620,110		
1260 Early Intervention Programs	114,636.08	64,718.10	-	120,000	-	120,000		
1271 Remediation Programs	24,480.03	-	-	51,170	-	49,838		
1280 Alternative Education	577,296.81	3,315,851.71	3.00	608,419	3.00	634,774		
1288 Charter Schools	2,707,958.69	2,144,139.61	-	2,700,000	-	2,100,000		
1291 English Language Development Prgrms	2,319,005.24	2,502,530.09	32.02	2,628,394	32.02	2,654,653		
1292 Teen Parent Programs	94,820.33	99,237.41	1.34	104,416	1.34	100,998		
1430 Summer School Programs	6,291.58	-	-	6,229	-	-		
1000 Instruction Services Total	**64,882,533.16**	**64,322,339.04**	**666.58**	**69,946,601**	**645.88**	**69,888,353**	**-**	**-**
2000 Support Services								
2119 Attendance & Social Work Services	1,936,759.19	1,649,917.91	22.00	2,059,021	21.10	1,800,587		
2122 Counseling Services	1,356,020.76	1,475,051.96	13.64	1,368,251	8.97	879,777		
2130 Health Services	1,244,650.77	1,223,807.08	13.95	1,307,628	17.44	1,559,041		
2142 Psychological Testing Services	1,072,616.72	1,090,196.53	10.65	1,240,885	8.89	1,120,725		
2152 Speech Pathology Services	1,596,386.22	1,747,658.12	15.08	1,668,971	13.00	1,463,179		
2160 Occupational Therapy Services	348,348.63	330,393.53	4.25	426,239	4.25	363,264		
2190 Student Support Services	774,628.92	724,595.68	4.76	676,216	5.63	753,812		
2210 Instruction Services	2,940,298.53	3,190,372.18	34.25	4,739,598	34.15	4,667,707		
2213 Curriculum Development Services	11,809.79	12,344.31	-	15,940	-	15,772		
2219 Other Improvement of Instruction Services	-	44,531.33	-	-	-	120,995		

GENERAL FUND FUNCTION DETAIL

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2000 Support Services								
2221 Education Media Services	818,118.46	801,405.10	15.62	1,050,267	14.58	931,764		
2230 Assessment and Testing Services	80,732.45	41,458.55	0.50	102,806	0.50	102,539		
2240 Staff Development	264,097.71	424,095.66	-	849,166	-	867,680		
2310 School Board Services	118,805.18	112,362.92	-	181,800	-	187,390		
2321 Office of the Superintendent	451,020.79	468,931.34	2.00	492,532	2.00	474,413		
2410 Office of the Principal	8,901,035.27	8,820,467.23	80.68	9,339,022	78.70	9,249,845		
2521 Fiscal Services	1,793,726.78	1,893,853.88	9.25	2,017,209	9.25	2,098,410		
2540 Operation & Maintenance Services	765,970.80	728,505.63	7.00	783,185	7.00	796,720		
2541 Carpentry Services	643,206.01	642,101.64	6.00	695,899	6.00	708,157		
2542 Care & Upkeep of Building Services	6,374,447.12	6,642,411.58	57.75	7,377,032	57.75	7,683,714		
2543 Care & Upkeep of Grounds Services	561,398.66	541,941.16	6.00	566,730	6.00	589,004		
2544 Maintenance Services	176,735.12	79,202.08	-	128,207	-	121,962		
2545 Vehicle Maintenance Services	220,625.88	286,999.26	0.50	242,295	1.00	299,415		
2546 Security Services	214,010.99	239,675.91	1.00	232,191	1.00	242,826		
2547 Electrical/Plumbing/HVAC Services	776,085.11	732,374.89	6.00	782,750	6.00	810,062		
2548 Painting/Furniture Services	331,271.27	298,141.29	3.00	335,848	3.00	348,898		
2549 Metals Services	197,211.52	202,752.82	2.00	210,885	2.56	275,011		
2551 Student Transportation Services	5,384,769.99	4,490,346.03	73.54	6,031,708	74.82	6,286,821		
2572 Purchasing Services	164,526.17	167,743.97	1.75	181,136	1.75	190,495		
2573 Warehouse & Distributing Services	-	9,416.82	-	-	-	-		
2574 Printing, Publishing & Duplication	146,319.20	134,197.28	-	380,235	-	251,059		
2577 Reception Services	2,404.13	1,665.52	-	-	0.50	37,834		
2620 Planning, Research & Development	-	986.48	-	8,252	-	7,989		
2633 Public Information Services	371,269.59	386,511.89	2.75	439,801	2.75	458,532		
2641 Human Resources Services	996,367.91	982,240.32	7.20	1,052,831	7.20	1,132,050		
2661 Technology Services	2,257,586.92	2,595,657.93	12.00	2,736,303	14.00	3,065,481		
2670 Records Management Services	73,983.89	79,451.00	1.00	81,930	0.50	49,882		
2680 Interpretation & Translation Services	59,244.74	77,761.10	0.75	80,712	0.75	82,982		
2000 Support Services Total	**43,426,491.19**	**43,371,527.91**	**414.87**	**49,883,481**	**411.04**	**50,095,794**	**-**	**-**

GENERAL FUND FUNCTION DETAIL

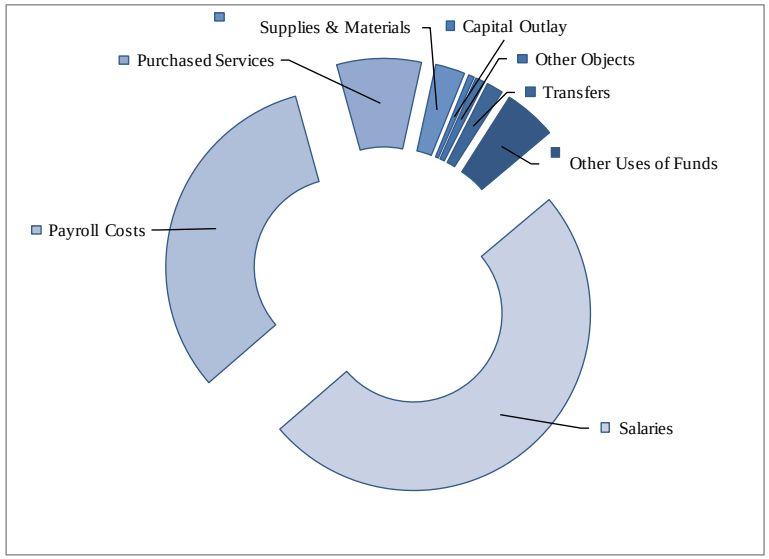
Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
3000 Community Services								
3100 Food Services	-	200,000.00	-	-	-	-		
3000 Community Services Total	**-**	**200,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
4000 Facilities Acquisition & Construction								
4120 Site Acquisition & Development	-	1,000,000.00	-	-	-	-		
4150 Building Acquisition & Improvement	755,074.21	507,714.88	-	700,086	-	1,635,090		
4000 Facilities Acquisition & Construction Total	**755,074.21**	**1,507,714.88**	**-**	**700,086**	**-**	**1,635,090**	**-**	**-**
5000 Other Uses								
5100 Debt Services	12,287.76	12,287.79	-	-	-	-		
5200 Transfer of Funds	2,751,996.00	3,746,578.00	-	1,971,516	-	4,234,246		
5000 Other Uses Total	**2,764,283.76**	**3,758,865.79**	**-**	**1,971,516**	**-**	**4,234,246**	**-**	**-**
6000 Contingency								
6110 Contingency	-	-	-	1,000,000	-	1,000,000		
6000 Contingency Total	**-**	**-**	**-**	**1,000,000**	**-**	**1,000,000**	**-**	**-**
7000 Unappropriated Ending Fund Balance								
7770 Unappropriated Ending Fund Balance	13,705,101.00	17,331,150.00	-	5,231,331	-	7,558,761		
7000 Unappropriated Ending Fund Balance Total	**13,705,101.00**	**17,331,150.00**	**-**	**5,231,331**	**-**	**7,558,761**	**-**	**-**
Total	**125,533,483.32**	**130,491,597.62**	**1,081.45**	**128,733,015**	**1,056.92**	**134,412,244**	**-**	**-**

GENERAL FUND OBJECT SUMMARY

Object and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
100 Salaries Total	58,452,676.56	58,394,549.62	1,081.45	64,070,714	1,056.92	66,106,723		
200 Payroll Costs Total	37,616,477.68	37,618,301.36	-	41,255,410	-	39,139,943		
300 Purchased Services Total	8,617,343.95	7,230,575.91	-	9,940,860	-	9,951,251		
400 Supplies & Materials Total	2,960,286.08	3,593,439.88	-	3,483,633	-	3,626,802		
500 Capital Outlay Total	582,939.81	1,426,436.39	-	682,700	-	1,603,500		
600 Other Object Total	846,662.24	1,150,566.46	-	1,096,851	-	1,191,018		
700 Transfers Total	2,751,996.00	3,746,578.00	-	1,971,516	-	4,234,246		
800 Other Uses of Funds Total	13,705,101.00	17,331,150.00	-	6,231,331	-	8,558,761		
Total	**125,533,483.32**	**130,491,597.62**	**1,081.45**	**128,733,015**	**1,056.92**	**134,412,244**	**-**	**-**

GENERAL FUND OBJECT SUMMARY GRAPHS

Fiscal Year 2022–2023



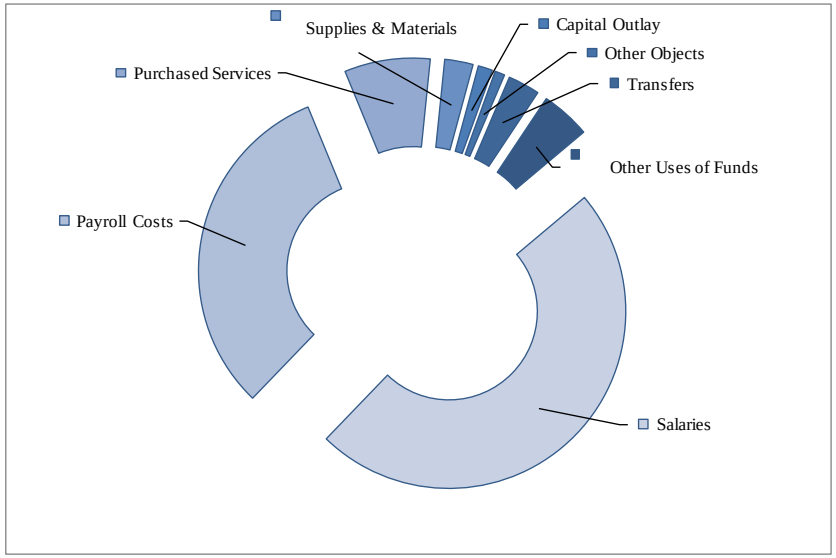
Fiscal Year 2022–2023

Salaries	$66,106,723	49.18%
Payroll Costs	39,139,943	29.12%
Purchased Services	9,951,251	7.40%
Supplies & Materials	3,626,802	2.70%
Capital Outlay	1,603,500	1.19%
Other Objects	1,191,018	0.89%
Transfers	4,234,246	3.15%
Other Uses of Funds	8,558,761	6.37%
Total	$134,412,244	

Fiscal Year 2021–2022

Salaries	$64,070,714	49.77%
Payroll Costs	41,255,410	32.05%
Purchased Services	9,940,860	7.72%
Supplies & Materials	3,483,633	2.71%
Capital Outlay	682,700	0.53%
Other Objects	1,096,851	0.85%
Transfers	1,971,516	1.53%
Other Uses of Funds	6,231,331	4.84%
Total	$128,733,015	

Fiscal Year 2021–2022



GENERAL FUND OBJECT DETAIL

Object and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
100 Salaries								
111 Licensed Salaries	35,426,349.38	36,009,092.31	578.55	38,806,800	574.35	40,182,100		
112 Classified Salaries	13,864,631.24	13,466,509.74	443.85	15,135,997	422.32	15,246,849		
113 Administrators	4,668,160.79	4,907,261.84	39.75	4,963,686	40.75	5,344,687		
114 Managerial Classified	844,308.37	1,012,284.75	11.50	1,150,439	10.50	1,082,139		
118 Exempt Employees	605,131.74	651,561.04	7.80	673,639	9.00	784,791		
121 Licensed Substitutes	855,476.24	371,365.67	-	1,220,035	-	1,281,935		
122 Classified Substitutes	177,018.81	134,321.52	-	313,122	-	295,100		
123 Licensed Temporary Salaries	-	205,358.91	-	-	-	-		
125 Student Workers	8,674.13	12,468.00	-	10,500	-	10,000		
127 Summer Workers	123,624.75	59,273.13	-	106,080	-	109,300		
128 Tutors	49,802.90	27,630.00	-	60,940	-	63,300		
130 Extended Days	47,179.89	52,017.19	-	62,400	-	84,100		
131 Supplemental Pay	155,054.91	160,598.08	-	170,450	-	193,000		
133 Activity Pay	49,364.65	14,268.00	-	53,500	-	54,300		
134 Coaching Pay	6,213.33	-	-	-	-	-		
136 Overtime Pay	58,649.86	29,576.35	-	57,200	-	59,000		
137 Night School	5,368.71	-	-	13,580	-	13,580		
138 Saturday School	501.17	-	-	11,500	-	11,500		
139 Benefit Pay	432,916.55	468,711.34	-	428,214	-	431,205		
150 Other Pay	197,382.19	18,000.00	-	-	-	-		
154 Licensed Extra Duty Pay	323,986.88	272,015.40	-	289,962	-	275,655		
155 Classified Extra Duty Pay	136,743.51	59,435.19	-	126,102	-	122,880		
182 Licensed Educational Stipend	95,550.00	200,365.80	-	200,366	-	200,000		
189 Contracted Services	320,586.56	262,435.36	-	216,202	-	261,302		
100 Total Salaries	**58,452,676.56**	**58,394,549.62**	**1,081.45**	**64,070,714**	**1,056.92**	**66,106,723**	**-**	**-**
200 Payroll Costs								
210 PERS	17,600,412.60	17,820,778.47	-	19,019,587	-	16,114,249		
220 Social Security	4,319,085.80	4,311,791.94	-	4,736,918	-	4,891,553		
230 Other Payroll Costs	386,800.30	478,857.44	-	961,816	-	802,199		

GENERAL FUND OBJECT DETAIL

Object and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
200 Payroll Costs								
240 Insurance	14,745,514.36	14,284,001.17	-	15,857,089	-	16,801,942		
247 VER Contribution	550,000.00	700,000.00	-	650,000	-	500,000		
249 Tuition Reimbursement	14,664.62	22,872.34	-	30,000	-	30,000		
200 Total Payroll Costs	**37,616,477.68**	**37,618,301.36**	**-**	**41,255,410**	**-**	**39,139,943**	**-**	**-**
300 Purchased Services								
310 Instructional, Prof & Technical Services	1,222,400.55	1,089,037.70	-	1,250,772	-	1,444,122		
322 Repairs & Maintenance	492,430.81	400,270.12	-	637,774	-	725,722		
324 Rentals	83,818.91	154,594.39	-	116,592	-	115,800		
325 Electricity	740,152.70	683,431.58	-	973,632	-	1,022,311		
326 Fuel	376,825.79	431,716.89	-	602,701	-	632,839		
327 Water & Sewer	622,548.47	583,060.48	-	704,332	-	744,546		
328 Garbage	121,134.50	85,764.67	-	150,296	-	158,334		
330 Student Transportation	87,784.95	19,244.68	-	141,450	-	99,448		
340 Travel	154,605.22	54,044.59	-	312,507	-	349,841		
351 Telephone	271,343.95	386,888.84	-	260,181	-	268,350		
352 Copier Use	68,943.93	32,016.30	-	110,777	-	100,937		
353 Postage	59,516.14	79,788.90	-	76,134	-	75,037		
354 Advertising	2,423.25	2,814.30	-	9,400	-	10,700		
355 Printing	285,097.60	129,637.59	-	292,542	-	296,755		
359 Other Communication	94,861.01	68,306.40	-	75,500	-	84,050		
360 Payments to Charter Schools	2,707,958.69	2,144,139.61	-	2,700,000	-	2,100,000		
371 Tuition - Within State	98,862.34	85,406.96	-	289,868	-	325,000		
373 Tuition - Private Schools	567,675.50	412,679.12	-	469,582	-	610,000		
374 Other Tuition	-	-	-	1,000	-	1,000		
381 Audit Services	24,370.00	26,030.00	-	26,000	-	28,600		
382 Legal Services	59,409.65	15,078.37	-	40,370	-	44,000		
383 Architect/Engineer Services	-	-	-	50,000	-	50,000		
384 Negotiation Services	-	-	-	7,350	-	-		
388 Election Services	-	16,819.53	-	-	-	18,000		

GENERAL FUND OBJECT DETAIL

Object and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
300 Purchased Services								
389 Noninstructional Prof & Tech	412,781.54	277,652.36	-	563,200	-	562,803		
390 Other Professional & Tech Services	100.00	-	-	-	-	-		
392 Medical Services	56,765.39	45,102.50	-	68,000	-	73,000		
393 Laundry Services	5,533.06	7,050.03	-	10,900	-	10,056		
300 Total Purcased Services	**8,617,343.95**	**7,230,575.91**	**-**	**9,940,860**	**-**	**9,951,251**	**-**	**-**
400 Supplies & Materials								
410 Supplies & Materials	1,679,778.35	1,804,162.53	-	1,998,915	-	1,982,315		
420 Textbooks	19,879.27	40,888.79	-	39,395	-	41,625		
430 Library Books	11,273.33	7,196.94	-	27,712	-	29,389		
440 Periodicals	2,944.50	1,950.87	-	7,640	-	8,044		
460 Nonconsumable Supplies	194,005.14	271,016.71	-	174,203	-	252,222		
470 Software	941,113.06	1,173,900.92	-	929,031	-	1,025,154		
480 Computer Hardware	111,292.43	294,323.12	-	306,737	-	288,053		
400 Total Supplies & Materials	**2,960,286.08**	**3,593,439.88**	**-**	**3,483,633**	**-**	**3,626,802**	**-**	**-**
500 Capital Outlay								
510 Land Acquisition	-	1,000,000.00	-	-	-	-		
520 Building Acquisition & Improve	526,775.79	322,687.19	-	585,000	-	1,030,000		
530 Improvements Other Than Buildings	-	-	-	-	-	-		
541 Equipment	2,364.02	59,692.99	-	26,000	-	488,500		
543 Vehicles	53,800.00	44,056.21	-	71,700	-	85,000		
500 Total Capital Outlay	**582,939.81**	**1,426,436.39**	**-**	**682,700**	**-**	**1,603,500**	**-**	**-**
600 Other Objects								
610 Debt Service Principal	11,584.64	11,931.03	-	-	-	-		
621 Debt Service Interest	703.12	356.76	-	-	-	-		
630 Unrecoverable Bad Debt Write-Off	-	200,000.00	-	-	-	-		
640 Dues & Fees	79,841.63	84,954.00	-	96,874	-	95,555		
650 Insurance & Judgments	720,714.38	846,881.11	-	993,627	-	1,092,913		
670 Taxes & Licenses	33,818.47	6,443.56	-	6,350	-	2,550		
600 Total Other Objects	**846,662.24**	**1,150,566.46**	**-**	**1,096,851**	**-**	**1,191,018**	**-**	**-**

GENERAL FUND OBJECT DETAIL

Object and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
700 Transfers								
710 Transfers	2,751,996.00	3,746,578.00	-	1,971,516	-	4,234,246		
700 Total Transfers	**2,751,996.00**	**3,746,578.00**	**-**	**1,971,516**	**-**	**4,234,246**	**-**	**-**
800 Other Uses of Funds								
810 Contingency	-		-	1,000,000	-	1,000,000		
820 Reserved for Next Year	13,705,101.00	17,331,150.00	-	5,231,331	-	7,558,761		
800 Total Other Uses of Funds	**13,705,101.00**	**17,331,150.00**	**-**	**6,231,331**	**-**	**8,558,761**	**-**	**-**
Total	**125,533,483.32**	**130,491,597.62**	**1,081.45**	**128,733,015**	**1,056.92**	**134,412,244**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1111 – Elementary, K–5 Programs

The program provides learning experiences for students from grades kindergarten through fifth grade. The students are provided the appropriate knowledge, skills, appreciation, attitudes and behaviors to be successful in their future. The common curriculum areas are language arts (reading, writing, speaking, listening, and study skills), mathematics, science, art, music, physical education, social studies (history, geography, and economics), health, computer skills and safety.

Elementary Instruction at Springfield Public Schools

Our elementary schools represent the starting point for our Springfield students' K–12 career. In Springfield we strive to provide a strong foundation that focuses on building lifelong learners. Across our system of 12 elementary schools, our dedicated and caring staff welcome students every day.

Our Curriculum

Springfield Public Schools has currently adopted the following core subject materials:

- **English/Language Arts:** Houghton Mifflin Journeys
- **Math:** Ready/iReady

Positive Behavioral Interventions and Supports

In addition to a strong academic foundation, our schools work to create positive learning environments for every student. Through the framework of Positive Behavioral Interventions and Supports (PBIS), each school has developed its own culture of a safe, positive, and caring community.



Our Elementary Schools	School Leadership
• Centennial	Marilyn Williams, Principal
• Douglas Gardens	Carla Smith, Principal
• Elizabeth Page	Lacey Macdonald, Principal
• Guy Lee	Bambi VanDyke, Principal
• Maple	TBD, Principal
• Mt. Vernon	Shelley Nurre, Principal
• Ridgeview	Wayne Reposa, Principal
• Riverbend	Ryan Beck, Principal
• Thurston	Amber Mitchell, Principal
• Two-Rivers-Dos Rios	Charlie Jett, Principal
• Walterville	Nicki Gorham, Principal
• Yolanda	Kari Isham, Principal

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1111 – Elementary, K–5 Programs

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1111 Elementary K-5 Programs								
111 Licensed Salaries	12,365,565.40	10,816,081.46	200.84	13,464,514	192.52	13,468,892		
112 Classified Salaries	841,036.16	942,744.37	32.75	924,100	30.04	873,370		
121 Licensed Substitutes	348,278.79	142,253.12	-	467,000	-	480,000		
122 Classified Substitutes	27,063.05	50,920.92	-	56,000	-	57,700		
123 Temporary Licensed	-	74,075.87	-	-	-	-		
130 Other Pay	35,654.08	32,344.13	-	2,700	-	2,700		
210 PERS	4,168,840.80	3,684,747.18	-	4,419,527	-	3,613,911		
220 Social Security	1,009,191.95	892,830.59	-	1,103,662	-	1,101,317		
230 Other Payroll Costs	60,291.59	70,062.63	-	191,605	-	141,396		
240 Insurance	3,301,796.88	2,853,147.75	-	3,378,280	-	3,513,420		
247 VER Contribution	275,000.00	350,000.00	-	325,000	-	250,000		
310 Instructional, Professional and Technical Services	-	400.00	-	-	-	400		
322 Repairs & Maintenance	120.00	-	-	300	-	300		
330 Student Transportation	459.92	-	-	550	-	700		
340 Travel	(704.14)	-	-	300	-	300		
355 Printing	95,036.20	50,371.23	-	99,810	-	96,676		
410 Supplies & Materials	53,554.36	76,609.56	-	103,045	-	102,417		
420 Textbooks	11,390.30	6,766.11	-	27,115	-	26,595		
430 Library Books	-	-	-	9,400	-	9,400		
440 Periodicals	31.63	-	-	2,760	-	2,200		
460 Nonconsumable Supplies	11,862.60	9,571.22	-	7,300	-	11,050		
470 Software	4,387.00	6,144.97	-	12,750	-	12,250		
480 Computer Hardware	4,485.00	8,291.91	-	7,500	-	6,000		
640 Dues & Fees	780.00	390.00	-	500	-	500		
1111 Elementary K-5 Programs Total	**22,614,121.57**	**20,067,753.02**	**233.59**	**24,603,719**	**222.56**	**23,771,494**	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1113 – Elementary Extracurricular Programs

After-school program activities are supplemental to the regular education program. Music and orchestra program stipends are paid from this function code.

1113	**Elementary Extracurricular**									
130	Other Pay	20,731.00	-	-	23,000	-	22,500			
210	PERS	5,537.77	-	-	6,877	-	5,537			
220	Social Security	1,524.10	-	-	1,702	-	1,665			
230	Other Payroll Costs	89.73	-	-	265	-	214			
340	Travel	-	-	-	521	-	521			
1113	**Elementary Extracurricular Total**	**27,882.60**	**-**	**-**	**32,365**	**-**	**30,437**	**-**	**-**	

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1121 – Middle School Programs

The regular middle school instructional program includes learning experiences designed for the acquisition of knowledge, skills, attitudes, and behavioral characteristics needed by all students in grades 6, 7 and 8. Emphasis is also focused on helping students understand themselves and their relationship to society as part of their transition from childhood through adolescence.







Middle School Instruction at Springfield Public Schools

Our middle schools serve as the bridge between our elementary schools and our high schools. It's an opportunity to build upon the foundation of basic reading, writing, math and social skills that have already been established and introduce new, more complex concepts such as media literacy, technological proficiency and planning and organization.

Our Middle Schools	**School Leadership**
• Agnes Stewart	Jeff Fuller, Principal
• Briggs	Jeff Mather, Principal
• Hamlin	Kevin Wright, Principal
• Thurston	Brandi Starck, Principal





GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1121 – Middle School Programs

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1121 Middle School Programs								
111 Licensed Salaries	5,607,266.47	5,772,770.71	93.95	6,298,502	92.20	6,450,404		
112 Classified Salaries	146,538.55	136,544.75	5.71	158,074	5.87	163,145		
121 Licensed Substitutes	158,005.89	87,195.72	-	200,000	-	204,000		
122 Classified Substitutes	1,499.54	-	-	4,000	-	4,100		
130 Other Pay	11,100.65	12,761.96	-	5,200	-	10,100		
210 PERS	1,800,482.94	1,828,402.18	-	1,980,989	-	1,662,796		
220 Social Security	438,956.35	446,654.89	-	493,262	-	505,548		
230 Other Payroll Costs	26,114.62	34,903.95	-	86,054	-	64,903		
240 Insurance	1,402,008.00	1,348,005.71	-	1,440,684	-	1,548,894		
247 VER Contribution	137,500.00	175,000.00	-	162,500	-	125,000		
322 Repairs & Maintenance	6,344.39	12,167.26	-	8,897	-	9,516		
330 Student Transportation	696.75	-	-	650	-	1,000		
340 Travel	38.98	-	-	100	-	100		
353 Postage	-	2,634.93	-	-	-	-		
355 Printing	48,583.11	15,904.47	-	37,601	-	44,596		
410 Supplies & Materials	51,153.10	55,619.03	-	65,478	-	81,673		
420 Textbooks	712.41	7,850.16	-	5,750	-	5,750		
440 Periodicals	-	-	-	50	-	50		
460 Nonconsumable Supplies	5,672.86	5,927.40	-	13,202	-	15,113		
470 Software	2,199.88	2,349.90	-	248	-	303		
480 Computer Hardware	-	1,019.99	-	-	-	-		
640 Dues & Fees	260.00	-	-	300	-	300		
1121 Middle School Programs Total	**9,845,134.49**	**9,945,713.01**	**99.66**	**10,961,541**	**98.07**	**10,897,291**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1122 – Middle School Extracurricular Programs

After-school program activities are supplemental to the regular education program. Orchestra, band and drama programs are included in this area. Stipends for supervision of these activities by District staff are provided here.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1122 Middle School Extracurricular								
130 Other Pay	23,142.98	14,268.00	-	24,000	-	25,300		
210 PERS	7,124.59	4,726.73	-	7,176	-	6,226		
220 Social Security	1,665.12	1,048.00	-	1,776	-	1,872		
230 Other Payroll Costs	98.97	82.51	-	276	-	241		
1122 Middle School Extracurricular Total	**32,031.66**	**20,125.24**	**-**	**33,228**	**-**	**33,639**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1131 – High School Programs

The regular high school instructional program includes learning experiences with the acquisition of knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all pupils. Focus is also on granting students increased opportunity to demonstrate their maturity and to understand themselves in relationship to society and to gain and exhibit functional skills related to tentative career choices as may be normally achieved during the high school years.







High School Instruction in Springfield Public Schools

Our high schools represent the final stage in a students' K–12 career. In addition to thinking about the classroom, students are focused on their careers and their role in the community with the culmination of their hard work. We are committed to providing an array of opportunities to meet the diverse needs of our students. By combining a core academic foundation with three supporting elements that provide for the development of the whole child, we seek to meet our goal of 100 percent placement of students through academically advanced courses and professional technical programs and fulfill our vision of “Every Student a Graduate Prepared for a Bright and Successful Future.”

Our High Schools	**School Leadership**
• Academy of Arts & Academics	Ame Beard, Principal
• Gateways (Brattain Campus)	Lesa Haley, Principal
• Springfield	José da Silva, Principal
• Thurston	Kimberlee Pelster, Principal



GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1131 – High School Programs

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1131 High School Programs								
111 Licensed Salaries	7,153,058.37	7,187,639.98	107.53	7,208,919	117.85	8,244,904		
112 Classified Salaries	39,946.50	23,809.14	1.47	37,635	1.97	52,323		
121 Licensed Substitutes	145,220.09	80,942.76	-	220,000	-	231,000		
122 Classified Substitutes	-	-	-	1,000	-	1,000		
130 Other Pay	76,701.81	65,473.03	-	70,700	-	95,500		
210 PERS	2,266,989.64	2,263,780.94	-	2,240,866	-	2,105,585		
220 Social Security	552,637.13	547,606.78	-	557,827	-	638,230		
230 Other Payroll Costs	32,483.51	42,465.25	-	97,444	-	81,937		
240 Insurance	1,528,683.21	1,477,446.73	-	1,590,266	-	1,916,970		
247 VER Contribution	137,500.00	175,000.00	-	162,500	-	125,000		
310 Instructional, Professional and Technical Services	8,730.15	3,190.07	-	21,500	-	21,500		
322 Repairs & Maintenance	3,848.87	6,282.44	-	17,180	-	17,230		
324 Rentals	1,239.00	-	-	3,200	-	3,200		
330 Student Transportation	5,326.07	-	-	4,600	-	4,648		
340 Travel	-	-	-	1,230	-	1,450		
355 Printing	76,154.35	12,082.80	-	89,925	-	87,459		
374 Other Tuition	-	-	-	1,000	-	1,000		
389 Noninstructional Prof & Tech	100.00	-	-	2,200	-	2,200		
410 Supplies & Materials	87,386.87	126,556.64	-	137,206	-	157,270		
420 Textbooks	967.83	2,650.90	-	5,100	-	5,100		
440 Periodicals	-	-	-	230	-	250		
460 Nonconsumable Supplies	13,161.51	22,807.47	-	18,230	-	20,648		
470 Software	378.73	1,890.18	-	1,830	-	2,115		
480 Computer Hardware	-	899.89	-	11,500	-	11,500		
640 Dues & Fees	2,107.23	4,080.00	-	9,400	-	9,500		
1131 High School Programs Total	**12,132,620.87**	**12,044,605.00**	**109.00**	**12,511,488**	**119.82**	**13,837,519**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1132 – High School Extracurricular Programs

The high school extracurricular activities are supplementary to the regular educational program.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1132 High School Extracurricular								
130 Other Pay	11,704.00	-	-	6,500	-	6,500		
210 PERS	2,806.32	-	-	1,944	-	1,600		
220 Social Security	857.30	-	-	481	-	481		
230 Other Payroll Costs	51.67	-	-	72	-	62		
324 Rentals	-	-	-	4,000	-	4,000		
330 Student Transportation	282.13	-	-	-	-	-		
355 Printing	628.76	312.30	-	300	-	1,300		
410 Supplies & Materials	-	103.36	-	-	-	-		
460 Nonconsumable Supplies	3,600.00	-	-	-	-	-		
541 Equipment	-	6,040.00	-	-	-	-		
1132 High School Extracurricular Total	**19,930.18**	**6,455.66**	**-**	**13,297**	**-**	**13,943**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1140 – Pre-kindergarten Programs

Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1140 Pre-Kindergarten Programs								
112 Classified Salaries	132,327.92	94,018.22	4.92	140,236	4.92	150,609		
122 Classified Substitutes	-	-	-	100	-	100		
130 Other Pay	-	7,625.81	-	-	-	-		
210 PERS	40,891.87	33,259.49	-	41,957	-	37,082		
220 Social Security	9,401.10	7,285.13	-	10,384	-	11,152		
230 Other Payroll Costs	622.56	566.76	-	1,617	-	1,433		
240 Insurance	73,579.18	42,391.25	-	59,640	-	68,245		
355 Printing	15.84	-	-	100	-	100		
389 Noninstructional Prof & Tech	-	-	-	300	-	300		
410 Supplies & Materials	1,964.15	1,363.98	-	3,400	-	2,000		
460 Nonconsumable Supplies	2,431.77	-	-	1,600	-	5,000		
640 Dues & Fees	-	-	-	300	-	-		
1140 Pre-Kindergarten Programs Total	**261,234.39**	**186,510.64**	**4.92**	**259,634**	**4.92**	**276,021**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1210 – Talented and Gifted (TAG) Programs

The goal of the Talented & Gifted (TAG) program is to educate those students at their own rate and level of learning. Students can be identified as intellectually gifted or academically gifted. The funds in the District TAG program provide additional support at each school to ensure the student learning plans and any necessary TAG testing is complete each year. While the District offers some additional activities, such as the Brain Bowl, the majority of the student acceleration occurs in the classroom.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1210 Talented & Gifted Programs								
130 Other Pay	24,843.86	24,233.00	-	29,000	-	29,000		
210 PERS	7,662.95	7,839.21	-	8,671	-	7,137		
220 Social Security	1,810.87	1,800.66	-	2,146	-	2,146		
230 Other Payroll Costs	106.03	140.78	-	319	-	276		
240 Insurance	-	84.00	-	-	-	-		
353 Postage	-	-	-	50	-	50		
355 Printing	3.90	-	-	-	-	-		
410 Supplies & Materials	234.64	-	-	2,000	-	2,000		
1210 Talented & Gifted Programs Total	**34,662.25**	**34,097.65**	**-**	**42,186**	**-**	**40,609**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1220 – Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities who spend one-half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1220 Restrictive Prgms, Stdnts w/Disabilities								
111 Licensed Salaries	1,594,971.32	1,768,127.51	24.69	1,655,242	31.60	2,210,768		
112 Classified Salaries	2,064,825.17	1,827,142.88	85.44	2,463,808	56.75	1,670,050		
121 Licensed Substitutes	39,275.28	10,604.16	-	49,000	-	47,000		
122 Classified Substitutes	29,524.41	20,402.20	-	61,847	-	37,850		
130 Other Pay	254,626.72	100,876.47	-	173,820	-	157,900		
210 PERS	1,124,020.30	1,094,180.15	-	1,303,525	-	1,005,606		
220 Social Security	288,794.30	270,899.87	-	325,875	-	305,139		
230 Other Payroll Costs	18,689.47	22,640.39	-	53,038	-	39,888		
240 Insurance	1,395,285.99	1,239,619.70	-	1,637,780	-	1,405,622		
310 Instructional, Professional and Technical Services	594,716.21	711,618.63	-	445,500	-	692,000		
324 Rentals	1,700.00	1,957.81	-	-	-	-		
330 Student Transportation	1,613.03	19.00	-	2,000	-	1,000		
340 Travel	2,878.71	39.20	-	1,000	-	1,000		
353 Postage	355.36	112.13	-	-	-	-		
355 Printing	789.07	1,297.89	-	-	-	500		
371 Tuition - Within State	98,862.34	85,406.96	-	289,868	-	325,000		
373 Tuition - Private Schools	567,675.50	412,679.12	-	469,582	-	610,000		
389 Noninstructional Prof & Tech	76,541.75	75,541.74	-	75,000	-	93,203		
410 Supplies & Materials	20,449.51	14,349.83	-	6,500	-	9,000		
420 Textbooks	6,152.36	23,216.82	-	-	-	2,000		
460 Nonconsumable Supplies	2,250.15	6,659.93	-	500	-	500		
470 Software	10,848.94	25,991.94	-	7,700	-	11,000		
480 Computer Hardware	10,376.00	7,757.02	-	-	-	-		
640 Dues & Fees	40.00	342.50	-	-	-	-		
1220 Restrictive Prgms, Stdnts w/Disabilities Total	**8,205,261.89**	**7,721,483.85**	**110.13**	**9,021,586**	**88.35**	**8,625,026**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1250 – Less Restrictive Programs for Students with Disabilities

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1250 Less Restrict Prgms, Students w/Disabilities								
111 Licensed Salaries	2,545,787.30	2,590,609.32	41.62	2,790,246	34.50	2,413,655		
112 Classified Salaries	842,666.16	1,007,858.25	31.30	869,003	31.30	944,881		
113 Administrators	51,781.01	55,057.00	-	-	-	-		
121 Licensed Substitutes	53,398.64	-	-	70,000	-	73,500		
122 Classified Substitutes	14,456.03	3,443.11	-	12,100	-	12,500		
130 Other Pay	9,019.57	6,751.28	-	7,500	-	1,500		
210 PERS	1,056,196.88	1,114,519.92	-	1,115,755	-	841,786		
220 Social Security	257,481.78	267,735.38	-	277,415	-	255,005		
230 Other Payroll Costs	15,666.13	21,409.83	-	47,276	-	32,743		
240 Insurance	1,018,255.32	1,101,733.96	-	1,057,134	-	1,042,040		
310 Instructional, Professional and Technical Services	-	-	-	1,000	-	1,000		
330 Student Transportation	455.68	-	-	500	-	500		
410 Supplies & Materials	-	-	-	1,000	-	1,000		
1250 Less Restrict Prgms, Students w/Disabilities Total	**5,865,164.50**	**6,169,118.05**	**72.92**	**6,248,929**	**65.80**	**5,620,110**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1260 – Early Intervention Programs

Early Intervention / Early Childhood Special Education programs are federally mandated by law for children from birth to school age. The District contracts with ECCARES (Early Childhood Coordination Agency for Referrals, Evaluations and Services) in Lane County for assessments and programs for Springfield children from birth to age 5. Services are provided in language development, social skills, and motor development in the home or in community preschool settings.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1260 Early Intervention Programs								
310 Instructional, Professional and Technical Services	114,465.79	64,718.10	-	120,000	-	120,000		
355 Printing	170.29	-	-	-	-	-		
1260 Early Intervention Programs Total	**114,636.08**	**64,718.10**	**-**	**120,000**	**-**	**120,000**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1271 – Remediation Programs

This program provides instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities included in this function include Summer Schools, Night School for High School credit recovery and Staff Development for Remedial Programs.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1271 Remediation Programs								
130 Other Pay	17,962.58	-	-	36,780	-	36,780		
210 PERS	5,078.36	-	-	10,162	-	8,884		
220 Social Security	1,357.34	-	-	2,722	-	2,722		
230 Other Payroll Costs	81.57	-	-	406	-	352		
355 Printing	0.18	-	-	-	-	-		
470 Software	-	-	-	1,100	-	1,100		
1271 Remediation Programs Total	**24,480.03**	**-**	**-**	**51,170**	**-**	**49,838**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1280 – Alternative Education Programs

The Alternative Education program provides educational services to youths using alternative instructional methods including online education. It provides services to out-of-school youths, students who are credit deficient and other students who can benefit from an alternative model. The program also assesses and places students in alternative programs outside the district.

The District contracts with several outside agencies to provide instructional service to students who can benefit from an alternative model. These agencies include Child's Way, Lane Community College, Looking Glass Riverfront School and Career Center, MLK Education Center, and Wellsprings School.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1280 Alternative Education								
111 Licensed Salaries	205,773.36	1,756,895.16	3.00	201,123	13.00	909,493		
121 Licensed Substitutes	12,120.84	28,547.64	-	4,200	-	20,000		
123 Temporary Licensed	-	131,283.04	-	-	-	-		
130 Other Pay	-	30,079.68	-	5,500	-	4,000		
210 PERS	66,834.94	563,112.43	-	62,790	-	228,270		
220 Social Security	15,873.78	144,452.86	-	15,601	-	69,078		
230 Other Payroll Costs	963.48	11,586.23	-	2,723	-	8,868		
240 Insurance	72,168.00	455,840.60	-	43,740	-	199,617		
310 Instructional, Professional and Technical Services	70,917.88	72,800.59	-	260,837	-	260,837		
340 Travel	179.88	179.88	-	-	-	-		
351 Telephone	1,330.95	1,033.92	-	1,330	-	2,400		
353 Postage	-	-	-	-	-	700		
355 Printing	189.11	72.03	-	260	-	840		
410 Supplies & Materials	1,393.29	2,714.13	-	1,510	-	1,540		
420 Textbooks	656.37	404.80	-	430	-	1,680		
440 Periodicals	-	-	-	-	-	1,000		
460 Nonconsumable Supplies	3,165.06	-	-	3,000	-	2,000		
470 Software	125,729.87	115,435.76	-	3,375	-	2,252		
480 Computer Hardware	-	1,412.96	-	2,000	-	4,200		
1280 Alternative Education Total	**577,296.81**	**3,315,851.71**	**3.00**	**608,419**	**13.00**	**1,716,775**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1288 – Charter School Programs

The Charter School program relates to Oregon public charter schools sponsored by the District. Expenditures related to this program are the pass through funds received from the State School Fund, as well as the out of district portions of funding.

A charter school in Oregon is a public school operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district. It is given the authority to operate under a contract or "charter" between the members of the charter school community and the local board of education (sponsor). Under Oregon law, a charter school is a separate legal entity operating under a binding agreement with a sponsor. A public charter school is subject to certain laws pertaining to school district public schools, is released from others and must operate consistent with the charter agreement.

Springfield currently offers one charter school option: The leadership-based Willamette Leadership Academy (grades 6–8 and grades 9–12).

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1288 Charter Schools								
360 Payments to Charter Schools	2,707,958.69	2,144,139.61	-	2,700,000	-	2,100,000		
1288 Charter Schools Total	**2,707,958.69**	**2,144,139.61**	**-**	**2,700,000**	**-**	**2,100,000**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1291 – English Language Development Programs

This program provides services to students who require assistance in gaining English proficiency. Program activities include instruction in learning English, content area classroom support, curriculum development, assessment, staff training, and parent involvement.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1291 English Language Development Programs								
111 Licensed Salaries	926,261.49	1,055,918.51	15.87	1,063,941	15.87	1,110,281		
112 Classified Salaries	446,985.77	445,661.39	16.15	467,694	16.15	466,678		
121 Licensed Substitutes	17,382.83	1,325.52	-	23,000	-	24,500		
122 Classified Substitutes	5,690.18	94.19	-	6,325	-	6,500		
130 Other Pay	-	-	-	-	-	2,500		
210 PERS	416,460.24	465,939.24	-	464,990	-	394,065		
220 Social Security	101,287.00	109,797.13	-	115,509	-	119,176		
230 Other Payroll Costs	6,233.46	8,799.67	-	19,537	-	16,095		
240 Insurance	394,590.24	408,229.44	-	458,509	-	503,079		
310 Instructional, Professional and Technical Services	-	50.00	-	-	-	1,000		
340 Travel	1,809.78	-	-	3,000	-	1,379		
353 Postage	14.66	375.94	-	100	-	400		
355 Printing	430.89	299.72	-	1,000	-	1,000		
389 Noninstructional Prof & Tech	-	174.15	-	-	-	-		
410 Supplies & Materials	1,683.23	5,522.97	-	3,000	-	4,000		
460 Nonconsumable Supplies	-	234.34	-	-	-	2,000		
470 Software	175.47	107.88	-	1,790	-	2,000		
1291 English Language Development Programs Total	**2,319,005.24**	**2,502,530.09**	**32.02**	**2,628,394**	**32.02**	**2,654,653**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1292 – Teen Parent Programs

The Teen Parent Program is an alternative placement for pregnant and parenting students. The program offers eligible students the opportunity to continue their education and return to the regular secondary programs or to receive a diploma if eligible. Childcare is provided during the school hours for teen parents in the program and those who have returned to their regular school program. The program also offers prenatal and parenting education, social service referrals, counseling and career education.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1292 Teen Parent Programs								
111 Licensed Salaries	33,927.92	35,339.50	0.50	33,521	0.50	34,980		
112 Classified Salaries	18,042.75	19,424.88	0.84	20,431	0.84	22,155		
121 Licensed Substitutes	1,585.56	-	-	2,000	-	2,000		
122 Classified Substitutes	281.88	-	-	1,000	-	1,050		
130 Other Pay	198.03	425.31	-	1,020	-	1,100		
210 PERS	16,663.80	17,965.70	-	17,155	-	13,263		
220 Social Security	3,882.96	3,938.91	-	4,290	-	4,535		
230 Other Payroll Costs	243.70	324.33	-	718	-	581		
240 Insurance	18,680.71	19,444.15	-	17,883	-	16,509		
355 Printing	-	-	-	200	-	200		
410 Supplies & Materials	104.43	658.27	-	3,000	-	2,125		
420 Textbooks	-	-	-	1,000	-	500		
460 Nonconsumable Supplies	77.34	1,716.36	-	1,600	-	2,000		
480 Computer Hardware	1,131.25	-	-	600	-	-		
1292 Teen Parent Programs Total	**94,820.33**	**99,237.41**	**1.34**	**104,416**	**1.34**	**100,998**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1430 – Summer School Programs

This program provides for high school instructional activities as defined under 1131 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1430 Summer School Programs								
130 Other Pay	4,509.05	-	-	4,500	-	-		
210 PERS	1,429.35	-	-	1,346	-	-		
220 Social Security	332.63	-	-	333	-	-		
230 Other Payroll Costs	20.55	-	-	50	-	-		
1430 Summer School Programs Total	**6,291.58**	**-**	**-**	**6,229**	**-**	**-**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2110 – Attendance and Social Work Services

This program provides activities which are designed to improve student attendance at school and which attempt to prevent or solve student's problems involving the home, the school and/or the community, such as the identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws. It also supports activities associated with campus monitors, campus police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2110 Attendance and Social Work Services								
111 Licensed Salaries	672,884.47	649,836.22	11.25	754,211	7.10	496,723		
112 Classified Salaries	380,676.31	306,352.73	10.75	296,419	14.00	408,029		
121 Licensed Substitutes	10,972.76	284.04	-	4,000	-	4,200		
122 Classified Substitutes	719.50	474.71	-	1,000	-	1,050		
130 Other Pay	29,840.00	18,221.25	-	56,200	-	55,500		
210 PERS	328,485.56	292,247.89	-	330,841	-	233,099		
220 Social Security	81,449.12	71,647.92	-	81,949	-	71,121		
230 Other Payroll Costs	5,241.83	6,146.32	-	13,853	-	9,157		
240 Insurance	277,672.87	273,385.48	-	312,788	-	312,974		
310 Instructional, Professional and Technical Services	12,500.00	-	-	15,284	-	15,284		
340 Travel	642.94	569.42	-	3,540	-	3,550		
355 Printing	-	-	-	196	-	200		
389 Noninstructional Prof & Tech	135,196.73	30,693.11	-	187,500	-	187,500		
410 Supplies & Materials	477.10	58.82	-	1,240	-	2,200		
2110 Attendance and Social Work Services Total	**1,936,759.19**	**1,649,917.91**	**22.00**	**2,059,021**	**21.10**	**1,800,587**	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2122 – Counseling Services

The District's counseling and guidance program focuses on assisting students to develop individual responsibility and decision-making skills. Three major goals include Educational Development, Personal/Social Development and Career Development. Counseling staff may also provide case management services for Special Education students.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2122 Counseling Services								
111 Licensed Salaries	751,208.14	789,603.01	10.67	715,327	6.00	419,766		
112 Classified Salaries	66,662.24	88,509.29	2.97	100,727	2.97	101,982		
121 Licensed Substitutes	1,326.78	13,099.91	-	5,000	-	5,300		
130 Other Pay	20,333.14	21,053.42	-	20,800	-	25,300		
210 PERS	255,038.08	296,362.43	-	251,432	-	135,545		
220 Social Security	61,993.45	67,450.94	-	62,297	-	40,873		
230 Other Payroll Costs	3,684.77	5,263.09	-	10,750	-	5,249		
240 Insurance	191,697.92	191,035.89	-	196,993	-	140,897		
355 Printing	2,893.00	1,196.50	-	3,395	-	3,420		
410 Supplies & Materials	1,183.24	1,477.48	-	1,530	-	1,445		
2122 Counseling Services Total	**1,356,020.76**	**1,475,051.96**	**13.64**	**1,368,251**	**8.97**	**879,777**	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2130 – Health Services

This program provides state and federally mandated medical services in the District. Medical services are defined as activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care, and communications with parents and medical officials.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2130 Health Services								
111 Licensed Salaries	290,628.08	315,739.64	5.50	368,726	5.50	384,786		
112 Classified Salaries	228,737.41	230,200.27	8.45	244,301	11.94	374,141		
122 Classified Substitutes	1,606.66	3,568.32	-	2,650	-	2,750		
130 Other Pay	57,982.87	63,827.19	-	66,000	-	69,693		
210 PERS	159,192.68	155,465.36	-	197,912	-	201,462		
220 Social Security	42,508.96	45,280.59	-	50,447	-	61,522		
230 Other Payroll Costs	2,614.67	3,666.61	-	8,361	-	7,902		
240 Insurance	184,618.87	174,139.57	-	194,332	-	274,085		
310 Instructional, Professional and Technical Services	250,931.53	207,554.79	-	140,681	-	148,479		
340 Travel	5,158.95	2,250.77	-	10,000	-	10,000		
353 Postage	152.57	174.33	-	600	-	600		
355 Printing	568.71	587.29	-	1,000	-	1,000		
389 Noninstructional Prof & Tech	-	12,875.00	-	-	-	-		
410 Supplies & Materials	17,455.43	7,541.86	-	16,200	-	16,200		
440 Periodicals	-	-	-	500	-	500		
460 Nonconsumable Supplies	1,688.00	109.99	-	5,000	-	5,000		
470 Software	107.88	-	-	-	-	-		
640 Dues & Fees	697.50	825.50	-	920	-	921		
2130 Health Services Total	**1,244,650.77**	**1,223,807.08**	**13.95**	**1,307,628**	**17.44**	**1,559,041**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2142 – Psychological Testing Services

This function provides federally mandated evaluation services for students prior to kindergarten entry through age 21. Psychological services also include consultations with teachers and parents to develop learning and behavior programs, crisis intervention and case coordination for students with special needs.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2142 Psychological Testing Services								
111 Licensed Salaries	581,365.29	583,677.22	10.65	713,987	8.89	621,953		
130 Other Pay	96,439.60	106,032.28	-	65,000	-	112,500		
210 PERS	193,279.56	185,201.35	-	229,936	-	174,748		
220 Social Security	50,808.17	51,816.91	-	57,645	-	54,350		
230 Other Payroll Costs	2,974.64	4,013.27	-	9,991	-	6,979		
240 Insurance	140,874.63	144,905.54	-	155,277	-	141,695		
340 Travel	1,491.24	191.15	-	3,500	-	2,000		
354 Advertising	749.00	-	-	-	-	-		
359 Other Communication	614.02	-	-	-	-	-		
389 Noninstructional Prof & Tech	-	7,830.00	-	-	-	-		
410 Supplies & Materials	2,723.99	6,028.81	-	5,000	-	5,000		
460 Nonconsumable Supplies	178.00	-	-	-	-	-		
470 Software	158.58	-	-	550	-	1,500		
640 Dues & Fees	960.00	500.00	-	-	-	-		
2142 Psychological Testing Services Total	**1,072,616.72**	**1,090,196.53**	**10.65**	**1,240,885**	**8.89**	**1,120,725**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2152 – Speech Pathology Services

This federally mandated program serves students in grades K–12 who exhibit communication disorders in hearing, language and/or speech processes. Program activities include identification and assessment, program development, direct services and collaboration and consultation with staff and parents.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2152 Speech Pathology Services								
111 Licensed Salaries	954,667.39	1,042,590.36	15.08	1,010,978	13.00	909,493		
112 Classified Salaries	1,127.52	-	-	-	-	-		
121 Licensed Substitutes	2,349.00	5,112.72	-	5,000	-	5,300		
130 Other Pay	43,901.86	42,881.72	-	22,000	-	22,000		
210 PERS	312,475.57	337,410.56	-	310,082	-	230,157		
220 Social Security	74,760.89	81,454.26	-	76,810	-	69,324		
230 Other Payroll Costs	4,375.39	6,312.99	-	13,435	-	8,900		
240 Insurance	192,115.20	197,287.42	-	219,866	-	207,205		
322 Repairs & Maintenance	1,150.00	-	-	1,150	-	1,150		
340 Travel	1,447.82	26.68	-	2,000	-	2,000		
355 Printing	128.93	8.69	-	150	-	150		
359 Other Communication	6,138.54	7,006.23	-	5,000	-	5,000		
410 Supplies & Materials	870.83	1,781.53	-	2,500	-	2,500		
460 Nonconsumable Supplies	-	24,720.72	-	-	-	-		
470 Software	877.28	1,064.24	-	-	-	-		
2152 Speech Pathology Services Total	**1,596,386.22**	**1,747,658.12**	**15.08**	**1,668,971**	**13.00**	**1,463,179**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2160 – Occupational Therapy Services

This program provides occupational therapy services and supports necessary to meet a child's developmental or educational needs under the IDEA.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2160 Occupational Therapy Services								
111 Licensed Salaries	126,325.40	133,555.00	2.00	134,082	2.00	139,922		
112 Classified Salaries	56,358.22	68,074.51	2.25	82,273	2.25	81,117		
130 Other Pay	2,688.46	-	-	1,200	-	1,200		
210 PERS	44,048.05	59,014.19	-	65,052	-	52,025		
220 Social Security	14,002.26	15,222.32	-	16,099	-	16,445		
230 Other Payroll Costs	829.50	1,190.79	-	2,701	-	2,112		
240 Insurance	43,000.77	42,979.92	-	59,832	-	57,943		
310 Instructional, Professional and Technical Services	58,497.00	-	-	62,000	-	-		
340 Travel	1,266.87	568.83	-	2,000	-	2,500		
410 Supplies & Materials	1,080.25	2,596.65	-	1,000	-	5,000		
460 Nonconsumable Supplies	251.85	7,141.33	-	-	-	5,000		
470 Software	-	49.99	-	-	-	-		
2160 Occupational Therapy Services Total	**348,348.63**	**330,393.53**	**4.25**	**426,239**	**4.25**	**363,264**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2190 – Student Support Services

This program provides support and leadership for a variety of federal programs. This includes overall direction for each of the federally mandated special education areas as well as other federal programs. Included in this function are responsibilities for staff in-service, legal response, supervision, compliance monitoring and curriculum support for staff and principals.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2190 Student Support Services								
111 Licensed Salaries	47,499.08	56,830.09	1.17	78,438	1.17	81,854		
112 Classified Salaries	144,070.91	152,099.76	1.84	90,496	2.71	139,764		
113 Administrators	229,109.30	213,369.06	1.75	223,698	1.75	238,753		
121 Licensed Substitutes	-	-	-	1,000	-	1,100		
130 Other Pay	43,379.65	28,812.36	-	32,425	-	31,365		
210 PERS	142,517.13	145,549.70	-	126,433	-	118,128		
220 Social Security	34,568.52	33,643.46	-	31,528	-	36,470		
230 Other Payroll Costs	2,049.24	2,582.71	-	5,125	-	4,684		
240 Insurance	91,461.89	83,003.99	-	70,828	-	89,194		
310 Instructional, Professional and Technical Services	1,051.50	757.90	-	-	-	-		
340 Travel	9,945.00	1,699.00	-	1,000	-	-		
352 Copier Use	-	-	-	1,000	-	-		
353 Postage	699.81	1,031.71	-	500	-	750		
355 Printing	1,483.94	337.71	-	575	-	500		
382 Legal Services	21,053.37	1,906.92	-	1,200	-	2,500		
410 Supplies & Materials	2,166.48	392.76	-	4,000	-	1,000		
460 Nonconsumable Supplies	2,269.59	507.69	-	1,000	-	1,000		
470 Software	113.51	1,127.88	-	770	-	550		
480 Computer Hardware	-	127.98	-	5,000	-	5,000		
640 Dues & Fees	1,190.00	815.00	-	1,200	-	1,200		
2190 Student Support Services Total	**774,628.92**	**724,595.68**	**4.76**	**676,216**	**5.63**	**753,812**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2210 – Instruction Services

This program provides the leadership for the District's instructional programs, including regular education in grades K–12 and all instructional services provided to students and schools. This program also provides activities to assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for children. This program also supports activities carried out for the purpose of measuring student achievement and addressing instructional needs. The information obtained is generally used to monitor individual and group progress in comparing student performance with state and national norms. This program includes funding for activities designed to aid teachers and principals in developing curriculum, preparing and utilizing special curriculum materials and understanding the various techniques that stimulate and motivate students.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2210 Improvement of Instruction Services								
111 Licensed Salaries	763,904.59	1,026,931.52	24.45	1,659,382	24.45	1,710,546		
112 Classified Salaries	90,555.84	104,097.82	2.50	140,643	2.20	126,200		
113 Administrators	587,471.91	565,809.34	5.50	747,618	5.50	788,724		
118 Exempt Employees	152,755.72	159,726.12	1.80	163,809	2.00	172,096		
121 Licensed Substitutes	20,099.60	327.92	-	1,635	-	1,635		
130 Other Pay	234,747.01	190,103.62	-	273,789	-	266,760		
210 PERS	563,690.68	660,806.44	-	876,953	-	754,415		
220 Social Security	135,726.96	151,152.38	-	217,050	-	226,879		
230 Other Payroll Costs	8,056.50	11,535.19	-	36,548	-	29,129		
240 Insurance	286,599.98	316,563.34	-	498,721	-	548,225		
310 Instructional, Professional and Technical Services	525.00	1,450.00	-	2,200	-	1,200		
330 Student Transportation	24.03	-	-	200	-	200		
340 Travel	7,682.07	2,161.34	-	15,700	-	17,700		
353 Postage	1,202.50	3,173.33	-	1,350	-	1,850		
355 Printing	7,509.18	6,464.69	-	4,200	-	6,150		
382 Legal Services	-	235.00	-	-	-	-		
389 Noninstructional Prof & Tech	2,800.93	150.00	-	15,050	-	15,050		
410 Supplies & Materials	15,975.58	13,475.83	-	32,200	-	50,412		
440 Periodicals	680.99	774.80	-	300	-	300		
460 Nonconsumable Supplies	15,805.61	931.00	-	20,900	-	35,700		
470 Software	35,052.85	26,922.33	-	38,890	-	42,903		
480 Computer Hardware	16,406.39	1,647.00	-	4,500	-	4,500		
640 Dues & Fees	4,834.40	2,808.81	-	3,900	-	3,900		
2210 Improvement of Instruction Services Total	**2,952,108.32**	**3,247,247.82**	**34.25**	**4,755,538**	**34.15**	**4,804,474**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2221 – Education Media Services

This function includes costs of Media Direction, Library and Media Center Services, Multimedia Services and Educational TV Services. Media Direction provides direction concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

Library and Media Center Services includes activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center materials; and instruction of students in the use of media center materials and equipment. Multimedia Services includes activities such as electing, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials. Educational TV Services includes activities concerned with planning, programming, writing, presenting and receiving educational programs or segments of programs via closed circuit or broadcast television.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2221 Education Media Services								
111 Licensed Salaries	89,686.24	42,887.80	1.66	111,288	-	-		
112 Classified Salaries	337,580.29	376,512.08	13.96	395,897	14.58	432,694		
121 Licensed Substitutes	7,610.76	757.44	-	10,300	-	10,800		
122 Classified Substitutes	524.66	1,059.42	-	3,000	-	3,100		
130 Other Pay	7,523.71	505.41	-	18,302	-	23,180		
210 PERS	129,315.01	124,332.23	-	160,303	-	114,598		
220 Social Security	32,244.57	30,360.21	-	39,872	-	34,759		
230 Other Payroll Costs	2,057.58	2,565.84	-	6,354	-	4,468		
240 Insurance	156,947.48	156,765.95	-	222,709	-	222,585		
322 Repairs & Maintenance	-	-	-	225	-	245		
340 Travel	1,973.51	-	-	1,821	-	1,821		
355 Printing	419.30	294.97	-	1,405	-	1,327		
410 Supplies & Materials	3,698.91	7,051.37	-	11,229	-	10,025		
430 Library Books	11,273.33	7,196.94	-	18,312	-	19,989		
440 Periodicals	104.63	-	-	1,850	-	1,778		
460 Nonconsumable Supplies	461.55	1,618.17	-	3,000	-	3,220		
470 Software	36,696.93	49,497.27	-	39,600	-	42,375		
480 Computer Hardware	-	-	-	4,800	-	4,800		
2221 Education Media Services Total	**818,118.46**	**801,405.10**	**15.62**	**1,050,267**	**14.58**	**931,764**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2230 – Assessment and Testing Services

This function includes activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2230 Assessment and Testing Services								
112 Classified Salaries	20,125.44	24,435.84	0.50	24,927	0.50	26,048		
130 Other Pay	-	-	-	2,470	-	2,470		
210 PERS	6,257.37	7,146.64	-	8,192	-	7,017		
220 Social Security	1,423.60	1,795.73	-	2,028	-	2,111		
230 Other Payroll Costs	88.68	142.92	-	315	-	272		
240 Insurance	8,535.92	7,087.42	-	7,374	-	7,121		
310 Instructional, Professional and Technical Services	1,275.00	-	-	1,300	-	1,300		
324 Rentals	1,176.25	-	-	1,300	-	1,300		
340 Travel	-	-	-	350	-	350		
353 Postage	2,327.46	-	-	2,500	-	2,500		
355 Printing	990.34	-	-	1,200	-	1,200		
389 Noninstructional Prof & Tech	35,013.19	-	-	35,000	-	35,000		
410 Supplies & Materials	-	-	-	7,000	-	7,000		
470 Software	3,519.20	850.00	-	3,850	-	3,850		
480 Computer Hardware	-	-	-	5,000	-	5,000		
2230 Assessment and Testing Services Total	**80,732.45**	**41,458.55**	**0.50**	**102,806**	**0.50**	**102,539**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2240 – Staff Development

This function includes activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2240 Staff Development								
121 Licensed Substitutes	20,483.28	-	-	137,900	-	150,600		
122 Classified Substitutes	73.13	5,032.48	-	41,100	-	41,100		
130 Other Pay	123,942.57	253,968.83	-	273,858	-	273,492		
210 PERS	40,509.20	76,028.21	-	124,665	-	100,471		
220 Social Security	10,874.07	19,394.79	-	33,511	-	34,424		
230 Other Payroll Costs	667.76	1,201.63	-	5,111	-	4,422		
249 Tuition Reimbursement	14,664.62	22,872.34	-	30,000	-	30,000		
310 Instructional, Professional and Technical Services	6,340.00	5,945.14	-	34,320	-	34,320		
340 Travel	44,936.39	35,589.57	-	168,100	-	197,450		
410 Supplies & Materials	156.74	2,403.67	-	601	-	1,401		
470 Software	1,194.95	1,659.00	-	-	-	-		
670 Taxes & Licenses	255.00	-	-	-	-	-		
2240 Staff Development Total	**264,097.71**	**424,095.66**	**-**	**849,166**	**-**	**867,680**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2310 – School Board Services

This function provides for operations of the School Board and its advisory committees. Funds for the costs associated with the setting of goals for the District and the establishment of necessary policies, contracts, budgets and directives are included in this function. The District's audit and election services as well as District memberships (OSBA, NSBA, LCOG, Chamber of Commerce, etc.) are provided in this function. This function also provides funding for the back to school events, school board recognition receptions, and for the School Board's participation in special events. The School Board is also a co-sponsor of the annual retirement reception and other various community events. Funds are budgeted for the District's participation in the United Front legislative relations. The function supports the School Board's participation in national, state and local conferences, as well as professional development. This function includes funding the District's share of the TEAM Springfield partnership.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2310 School Board Services								
310 Instructional, Professional and Technical Services	-	502.00	-	500	-	-		
340 Travel	20,591.96	1,270.00	-	28,000	-	33,490		
353 Postage	1.50	3.84	-	100	-	100		
355 Printing	392.30	158.54	-	1,200	-	1,200		
381 Audit Services	24,370.00	26,030.00	-	26,000	-	28,600		
382 Legal Services	12,831.80	8,842.95	-	25,000	-	25,000		
388 Election Services	-	16,819.53	-	-	-	18,000		
389 Noninstructional Prof & Tech	34,495.58	25,651.37	-	70,200	-	44,000		
410 Supplies & Materials	3,174.93	1,441.94	-	3,000	-	7,000		
470 Software	264.97	326.57	-	1,800	-	2,000		
480 Computer Hardware	-	-	-	-	-	5,000		
640 Dues & Fees	22,682.14	31,316.18	-	26,000	-	23,000		
2310 School Board Services Total	**118,805.18**	**112,362.92**	**-**	**181,800**	**-**	**187,390**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2321– Office of the Superintendent

This program provides for the office of the District's superintendent. Costs associated with providing executive leadership and administrative direction for all functions of the school district is budgeted in this function. The Superintendent is responsible for administering the policies, contracts, budgets and directives of the School Board, for maintaining community relationships, for carrying out the laws and administrative rules of the State of Oregon and the federal government as they relate to public schools and for developing and disseminating information useful to the Board and administration.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2321 Office of the Superintendent								
113 Administrators	170,992.48	196,605.72	1.00	190,749	1.00	185,050		
118 Exempt Employees	71,224.56	77,896.00	1.00	82,433	1.00	86,556		
130 Other Pay	48,336.24	32,880.00	-	32,880	-	29,880		
210 PERS	91,003.54	106,999.64	-	91,513	-	74,196		
220 Social Security	22,061.72	18,956.42	-	22,649	-	22,310		
230 Other Payroll Costs	1,249.40	1,709.18	-	3,674	-	2,864		
240 Insurance	29,144.34	28,556.57	-	30,034	-	33,027		
310 Instructional, Professional and Technical Services	-	250.00	-	-	-	-		
340 Travel	2,455.84	-	-	6,000	-	5,080		
353 Postage	4,596.40	3.89	-	100	-	100		
355 Printing	3,576.83	61.20	-	1,000	-	1,000		
382 Legal Services	-	-	-	-	-	2,000		
389 Noninstructional Prof & Tech	-	-	-	20,000	-	20,000		
410 Supplies & Materials	1,028.81	1,650.20	-	1,000	-	1,000		
440 Periodicals	99.00	99.00	-	600	-	600		
460 Nonconsumable Supplies	537.00	-	-	1,000	-	1,000		
470 Software	40.12	1,928.52	-	1,100	-	2,000		
480 Computer Hardware	-	-	-	2,000	-	2,000		
640 Dues & Fees	4,674.51	1,335.00	-	5,050	-	5,000		
650 Insurance & Judgments	-	-	-	750	-	750		
2321 Office of the Superintendent Total	**451,020.79**	**468,931.34**	**2.00**	**492,532**	**2.00**	**474,413**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2410 – Office of the Principal

This program provides funding of activities concerned with planning, directing, and managing the operation of a particular school or schools. Included are the activities performed by principals and vice-principals in the general supervision of all operations of schools, evaluation of the staff members of the schools, assignment of duties to staff members, supervision and maintenance of the school records, and coordination of school activities with instructional activities of the District. Expenditures relating to the coordination of student activities are also included in this function as well as clerical staff necessary to support these activities.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2410 Office of the Principal								
111 Licensed Salaries	700,919.89	368,515.06	7.92	530,965	8.00	559,688		
112 Classified Salaries	1,444,203.68	1,491,176.84	45.26	1,641,466	43.20	1,618,007		
113 Administrators	2,994,549.68	3,259,494.68	27.50	3,248,413	27.50	3,338,759		
121 Licensed Substitutes	10,428.54	378.72	-	10,000	-	10,500		
122 Classified Substitutes	21,005.53	19,551.51	-	36,000	-	37,000		
130 Other Pay	286,367.60	239,178.57	-	221,352	-	231,302		
210 PERS	1,673,854.94	1,709,012.28	-	1,697,436	-	1,422,246		
220 Social Security	405,717.45	400,059.84	-	420,927	-	428,842		
230 Other Payroll Costs	24,021.46	30,526.35	-	67,913	-	55,069		
240 Insurance	1,159,075.01	1,091,698.33	-	1,189,926	-	1,268,236		
310 Instructional, Professional and Technical Services	1,450.00	579.00	-	5,500	-	5,899		
322 Repairs & Maintenance	396.00	741.04	-	500	-	500		
324 Rentals	-	-	-	800	-	800		
330 Student Transportation	307.90	-	-	1,950	-	1,400		
340 Travel	3,779.81	216.29	-	5,295	-	6,420		
353 Postage	39,131.06	49,454.74	-	48,334	-	47,537		
355 Printing	17,877.72	7,642.97	-	22,375	-	22,037		
389 Noninstructional Prof & Tech	848.31	-	-	200	-	200		
410 Supplies & Materials	77,754.34	99,612.58	-	140,653	-	133,928		
440 Periodicals	158.00	-	-	100	-	116		
460 Nonconsumable Supplies	10,588.59	9,952.88	-	13,387	-	21,655		
470 Software	2,793.76	6,601.83	-	1,800	-	3,496		
480 Computer Hardware	3,068.00	10,277.78	-	7,400	-	8,763		
640 Dues & Fees	22,738.00	25,795.94	-	25,980	-	27,095		
670 Taxes & Licenses	-	-	-	350	-	350		
2410 Office of the Principal Total	**8,901,035.27**	**8,820,467.23**	**80.68**	**9,339,022**	**78.70**	**9,249,845**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2521– Fiscal Services

This program provides for the administration of the District's business and financial services. This program supports those activities dealing with the financial operations of the District including the administration and management of all the financial transactions such as investments, expenditures, financial statements, internal auditing, preparing for the independent audit, and planning, formulating, monitoring and analyzing the District budget. This program also supports activities associated with monitoring, evaluating and securing both employee and District insurance policies. The amount to support health insurance, workers' compensation, unemployment insurance, and disability insurance premiums are allocated throughout the budget document. Liability insurance coverage for the District is budgeted in this function.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2521 Fiscal Services								
112 Classified Salaries	210,188.16	217,631.71	4.25	230,426	4.25	243,710		
113 Administrators	149,466.96	161,053.28	1.00	166,736	2.00	333,092		
114 Managerial Classified	316,104.52	330,698.28	3.00	338,923	2.00	214,412		
118 Exempt Employees	71,253.52	74,516.28	1.00	76,495	1.00	66,863		
130 Other Pay	64,118.00	57,992.06	-	40,320	-	40,620		
210 PERS	246,834.80	279,338.68	-	255,019	-	221,168		
220 Social Security	58,285.78	61,037.67	-	63,115	-	66,504		
230 Other Payroll Costs	3,573.31	4,738.95	-	10,119	-	8,538		
240 Insurance	131,327.03	128,952.63	-	138,852	-	151,705		
310 Instructional, Professional and Technical Services	-	1,208.00	-	1,000	-	-		
340 Travel	5,136.00	336.12	-	8,000	-	8,000		
353 Postage	6,229.00	5,431.26	-	8,200	-	7,000		
354 Advertising	165.00	42.16	-	1,200	-	500		
355 Printing	4,117.00	5,943.54	-	6,800	-	6,500		
382 Legal Services	-	-	-	3,170	-	2,500		
389 Noninstructional Prof & Tech	20,362.61	14,749.41	-	15,000	-	15,000		
410 Supplies & Materials	6,207.14	6,033.70	-	8,500	-	9,712		
440 Periodicals	916.80	1,027.08	-	500	-	1,000		
460 Nonconsumable Supplies	2,905.55	146.00	-	-	-	-		
470 Software	230,040.63	240,755.61	-	242,000	-	255,000		
480 Computer Hardware	1,054.97	9,097.74	-	4,500	-	10,000		
541 Equipment	-	-	-	5,000	-	3,500		
640 Dues & Fees	3,286.00	3,402.72	-	4,750	-	5,644		
650 Insurance & Judgments	262,154.00	289,721.00	-	388,584	-	427,442		
2521 Fiscal Services Total	**1,793,726.78**	**1,893,853.88**	**9.25**	**2,017,209**	**9.25**	**2,098,410**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2540 – Operation & Maintenance Services

This function includes activities concerned with keeping the physical sites open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

The department provides program direction for the maintenance areas including planning facility construction, site acquisition, city/county permits, conditions, leases, hazardous conditions testing and monitoring, property management, energy management, asbestos abatement and overall capital project fund management.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2540 Operation & Maintenance Services								
112 Classified Salaries	3,426,419.62	3,384,884.17	86.00	3,666,929	87.06	3,911,235		
113 Administrators	131,797.49	76,607.68	-	-	-	-		
114 Managerial Classified	118,316.30	213,440.91	3.25	308,872	3.25	331,688		
122 Classified Substitutes	73,542.87	29,654.10	-	77,000	-	79,000		
130 Other Pay	159,938.55	121,656.41	-	68,540	-	70,110		
210 PERS	1,163,444.74	1,120,304.41	-	1,227,665	-	1,075,105		
220 Social Security	291,811.90	285,584.84	-	304,974	-	325,015		
230 Other Payroll Costs	80,815.21	104,444.55	-	139,442	-	138,451		
240 Insurance	1,257,759.80	1,209,466.95	-	1,320,504	-	1,472,490		
310 Instructional, Professional and Technical Services	3,227.00	3,213.40	-	-	-	-		
322 Repairs & Maintenance	258,870.83	203,352.41	-	296,280	-	305,612		
324 Rentals	60,127.64	128,150.46	-	80,792	-	80,000		
325 Electricity	740,152.70	683,431.58	-	973,632	-	1,022,311		
326 Fuel	376,825.79	431,716.89	-	602,701	-	632,839		
327 Water & Sewer	622,548.47	583,060.48	-	704,332	-	744,546		
328 Garbage	120,091.36	85,252.19	-	149,946	-	157,984		
340 Travel	8,471.77	2,049.98	-	6,900	-	9,255		
353 Postage	217.60	196.10	-	250	-	-		
355 Printing	4,888.39	1,398.95	-	1,000	-	-		
359 Other Communication	12,800.95	15,100.97	-	-	-	-		
389 Noninstructional Prof & Tech	43,478.94	50,691.90	-	22,500	-	14,500		
390 Other Professional & Technical Services	2,064.22	3,291.27	-	3,400	-	3,556		

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2540 – Operation & Maintenance Services

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2540 Operation & Maintenance Services								
410 Supplies & Materials	720,077.54	882,517.90	-	711,087	-	751,351		
440 Periodicals	384.80	-	-	300	-	-		
460 Nonconsumable Supplies	58,385.19	153,453.10	-	60,048	-	56,316		
470 Software	54,467.33	64,506.89	-	39,600	-	50,000		
480 Computer Hardware	3,649.31	11,562.71	-	24,496	-	23,626		
541 Equipment	56,164.02	76,437.20	-	71,700	-	85,000		
640 Dues & Fees	11,732.85	10,058.35	-	13,564	-	13,535		
650 Insurance & Judgments	367,283.38	454,623.11	-	474,768	-	522,244		
670 Taxes & Licenses	31,205.92	3,996.40	-	3,800	-	-		
2540 Operation & Maintenance Services Total	**10,260,962.48**	**10,394,106.26**	**89.25**	**11,355,022**	**90.31**	**11,875,769**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2551 – Student Transportation Services

This program supports those activities concerned with directing and managing district-provided student transportation and with operating and maintaining District buses. This program also supports activities concerned with training new drivers to ensure that they conform to the standards set by the District and the State of Oregon.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2551 Student Transportation Services								
112 Classified Salaries	2,163,749.86	1,753,504.17	70.79	2,301,696	72.07	2,502,974		
114 Managerial Classified	218,716.10	240,225.74	2.75	256,659	2.75	275,100		
122 Classified Substitutes	-	-	-	5,000	-	5,150		
130 Other Pay	155,354.96	47,042.93	-	134,220	-	139,470		
210 PERS	721,409.43	605,370.56	-	806,256	-	718,790		
220 Social Security	181,942.66	144,198.91	-	199,618	-	216,275		
230 Other Payroll Costs	74,070.33	68,211.56	-	103,098	-	103,661		
240 Insurance	1,030,259.96	940,513.65	-	1,175,757	-	1,213,082		
310 Instructional, Professional and Technical Services	8,040.49	2,757.07	-	7,500	-	7,500		
322 Repairs & Maintenance	91,665.90	94,287.58	-	81,384	-	129,577		
324 Rentals	1,024.00	1,471.30	-	1,500	-	1,500		
328 Garbage	462.32	512.48	-	350	-	350		
330 Student Transportation	78,499.35	19,225.68	-	130,500	-	89,500		
340 Travel	19,974.70	1,368.98	-	25,000	-	25,000		
351 Telephone	34,756.78	36,316.31	-	40,000	-	47,550		
353 Postage	2,855.44	2,132.03	-	3,350	-	2,750		
354 Advertising	514.25	1,007.50	-	1,200	-	1,200		
355 Printing	5,536.17	5,483.02	-	2,000	-	2,000		
359 Other Communication	6,680.54	10,747.55	-	6,000	-	13,750		
389 Noninstructional Prof & Tech	2,300.00	2,120.00	-	2,650	-	750		
390 Other Professional & Technical Services	32,682.84	32,818.76	-	43,000	-	42,000		
410 Supplies & Materials	345,631.83	253,264.22	-	461,000	-	498,170		
460 Nonconsumable Supplies	7,616.74	3,607.16	-	1,750	-	1,750		
470 Software	91,524.40	110,498.10	-	100,595	-	100,595		
480 Computer Hardware	16,269.44	8,031.17	-	9,500	-	2,500		
640 Dues & Fees	425.00	1,080.00	-	400	-	1,200		
650 Insurance & Judgments	91,277.00	102,437.00	-	129,525	-	142,477		
670 Taxes & Licenses	1,529.50	2,112.60	-	2,200	-	2,200		
2551 Student Transportation Services Total	**5,384,769.99**	**4,490,346.03**	**73.54**	**6,031,708**	**74.82**	**6,286,821**	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2572 – Purchasing and Warehouse Services

This program supports activities concerned with purchasing supplies, furniture, equipment, and materials used in schools and District operations and with storing and distributing equipment and materials.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2572 Purchasing and Warehouse Services								
112 Classified Salaries	57,740.27	58,928.32	1.25	61,627	1.25	63,683		
114 Managerial Classified	33,574.00	36,156.22	0.50	38,858	0.50	46,527		
130 Other Pay	3,240.00	3,802.72	-	3,240	-	3,240		
210 PERS	29,621.32	29,033.47	-	31,013	-	27,920		
220 Social Security	7,029.67	7,344.12	-	7,675	-	8,395		
230 Other Payroll Costs	1,100.12	1,364.97	-	2,019	-	1,078		
240 Insurance	24,700.56	25,148.45	-	25,889	-	28,296		
322 Repairs & Maintenance	-	1,563.09	-	1,400	-	1,470		
324 Rentals	-	9,416.82	-	-	-	-		
340 Travel	172.16	125.00	-	1,400	-	2,225		
354 Advertising	-	464.64	-	-	-	500		
355 Printing	642.40	1,125.55	-	750	-	1,000		
410 Supplies & Materials	1,469.28	1,818.42	-	2,300	-	2,051		
460 Nonconsumable Supplies	3,537.39	-	-	1,600	-	1,680		
470 Software	-	-	-	350	-	365		
480 Computer Hardware	-	-	-	500	-	500		
640 Dues & Fees	1,699.00	869.00	-	2,515	-	1,565		
2572 Purchasing and Warehouse Services Total	**164,526.17**	**177,160.79**	**1.75**	**181,136**	**1.75**	**190,495**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2574 – Printing, Publishing & Duplication Services

This program supports centralized services for printing and duplicating classroom and school materials. Services also include printing and publishing annual reports, school directories and other District publications.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2574 Printing, Publishing & Duplication								
322 Repairs & Maintenance	77,108.36	36,105.09	-	120,458	-	150,122		
352 Copier Use	68,943.93	32,016.30	-	109,777	-	100,937		
410 Supplies & Materials	266.91	66,075.89	-	150,000	-	-		
2574 Printing, Publishing & Duplication Total	**146,319.20**	**134,197.28**	**-**	**380,235**	**-**	**251,059**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2577 – Reception Services

This program supports activities associated with the District's reception area and greeting of the public in person and by telephone. The receptionist is responsible for directing the public and staff to the appropriate District departments and services. The District reception area is also responsible for the dissemination of community information to the schools. In 2020–21, staffing for the function was in (Function 2670 - Records) but this position also supports reception so it is split between the two functions for 2022–23.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2577 Reception Services								
112 Classified Salaries	-	-	-	-	0.50	22,394		
210 PERS	-	-	-	-	-	5,512		
220 Social Security	-	-	-	-	-	1,657		
230 Other Payroll Costs	-	-	-	-	-	213		
240 Insurance	-	-	-	-	-	8,058		
355 Printing	2,404.13	1,665.52	-	-	-	-		
2577 Reception Services Total	**2,404.13**	**1,665.52**	**-**	**-**	**0.50**	**37,834**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2620 – Planning, Research & Development

This program provides for activities concerned with the selection and identification of the overall, long-range goals, priorities and objectives of an organization or program and the formulation of various courses of action in terms of identification of needs and relative costs and benefits of courses of action. This program includes expenditures for technical services provided by Lane Council of Governments for demographic information.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2620 Planning, Research & Development								
130 Other Pay	-	-	-	3,000	-	3,000		
210 PERS	-	-	-	897	-	738		
220 Social Security	-	-	-	222	-	222		
230 Other Payroll Costs	-	-	-	33	-	29		
389 Noninstructional Prof & Tech	-	986.48	-	4,100	-	4,000		
2620 Planning, Research & Development Total	**-**	**986.48**	**-**	**8,252**	**-**	**7,989**	**-**	**-**

Function 2633 – Public Information Services

This program organizes and supports community relations events and community input groups (e.g., Key Communicators). This program also provides support for the District's legislative and lobbying efforts. This program organizes recognition for Teacher Appreciation Week and Classified Appreciation Week. Springfield Education Day is also budgeted under this function. Funds will be used to support the Gift of Literacy event, to host a reception honoring community supporters and other services connected with this event. This area also includes funding for a portion of the District's graphic design and website development services.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2633 Public Information Services								
112 Classified Salaries	82,718.72	89,526.27	1.75	87,330	1.75	96,936		
114 Managerial Classified	94,893.16	102,191.60	1.00	105,858	1.00	111,151		
130 Other Pay	12,800.10	6,480.01	-	6,480	-	8,980		
210 PERS	55,825.16	58,190.97	-	59,701	-	53,420		
220 Social Security	14,452.76	15,058.45	-	14,776	-	16,063		
230 Other Payroll Costs	857.15	1,135.35	-	2,355	-	2,063		
240 Insurance	39,269.92	37,010.10	-	41,716	-	45,579		
324 Rentals	-	-	-	8,000	-	8,000		
330 Student Transportation	120.09	-	-	500	-	500		
340 Travel	3,579.16	3,029.62	-	4,500	-	4,500		
353 Postage	1,099.19	9,874.04	-	7,000	-	7,000		
354 Advertising	-	-	-	5,000	-	5,000		
355 Printing	3,087.28	6,871.24	-	7,500	-	7,500		
389 Noninstructional Prof & Tech	13,627.50	14,379.50	-	26,000	-	26,000		
410 Supplies & Materials	4,711.81	543.00	-	7,290	-	10,045		
440 Periodicals	243.65	49.99	-	250	-	250		
460 Nonconsumable Supplies	(63.20)	129.99	-	250	-	250		
470 Software	41,019.14	41,786.76	-	52,000	-	52,000		
480 Computer Hardware	2,718.00	-	-	2,400	-	2,400		
640 Dues & Fees	310.00	255.00	-	895	-	895		
2633 Public Information Services Total	**371,269.59**	**386,511.89**	**2.75**	**439,801**	**2.75**	**458,532**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2641 – Human Resources Services

This program includes activities concerned with directing, managing and supporting positive employment relations with all employees. The program includes data base management of personnel information and the maintenance of confidential personnel records.

This program also provides for those activities pertaining to recruitment, employment and retention of qualified staff for the District. It covers costs of recruitment and selection of the best possible employees to support education in the schools. It covers costs for advertising, marketing, applicant data base development and processing, pre-employment screening and pre-employment physical abilities testing.

In addition, this function provides necessary funds for management of employee transitions and labor disputes without penalizing school budgets. This area of the budget reflects the need for flexibility in reassignment of staff.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2641 Human Resources Services								
111 Licensed Salaries	14,649.18	15,544.24	0.20	13,408	0.20	13,992		
112 Classified Salaries	244,432.65	240,644.94	5.00	260,874	5.00	273,966		
113 Administrators	243,909.44	259,965.08	2.00	262,062	2.00	317,619		
121 Licensed Substitutes	6,937.60	536.00	-	10,000	-	10,500		
122 Classified Substitutes	1,031.37	120.56	-	5,000	-	5,150		
130 Other Pay	28,566.76	22,606.25	-	17,280	-	17,280		
210 PERS	168,651.55	190,254.19	-	169,117	-	155,993		
220 Social Security	40,382.78	40,178.90	-	42,080	-	47,249		
230 Other Payroll Costs	2,416.05	3,079.96	-	6,698	-	6,068		
240 Insurance	105,456.82	101,013.83	-	106,931	-	116,883		
310 Instructional, Professional and Technical Services	-	3,102.00	-	-	-	-		
340 Travel	6,885.28	928.80	-	7,000	-	7,500		
353 Postage	491.46	598.33	-	1,000	-	1,000		
354 Advertising	995.00	1,300.00	-	2,000	-	3,500		
355 Printing	587.49	28.12	-	1,250	-	1,500		
382 Legal Services	25,524.48	4,093.50	-	11,000	-	12,000		
384 Negotiation Services	-	-	-	7,350	-	-		
389 Noninstructional Prof & Tech	11,583.00	3,127.00	-	14,500	-	14,500		
390 Other Professional & Technical Services	27,651.39	16,042.50	-	32,500	-	37,500		

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2641 – Human Resources Services

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2641 Human Resources Services								
410 Supplies & Materials	6,165.92	5,353.33	-	6,500	-	7,500		
440 Periodicals	325.00	-	-	200	-	-		
460 Nonconsumable Supplies	108.00	984.30	-	750	-	1,250		
470 Software	58,740.70	63,565.59	-	71,830	-	77,500		
480 Computer Hardware	136.99	7,992.90	-	2,600	-	2,600		
640 Dues & Fees	739.00	1,080.00	-	900	-	1,000		
650 Insurance & Judgments	-	100.00	-	-	-	-		
2641 Human Resources Services Total	**996,367.91**	**982,240.32**	**7.20**	**1,052,831**	**7.20**	**1,132,050**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2661 – Technology Services

This program provides for the management and direction of the District's Information Services department. Within this function comes the responsibility for operation and security of the District's computerized data and data systems in support of the business and operations functions. This function is responsible for the management of all telecommunications systems and computer networks in addition to providing support, maintenance, and repair services for District owned computers and audiovisual equipment. Also included in this function code is supplemental pay for school instructional staff who provide technology support at the school level.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2661 Technology Services								
112 Classified Salaries	306,713.61	305,968.00	6.00	348,320	7.00	418,019		
113 Administrators	109,082.52	119,300.00	1.00	130,890	1.00	142,690		
114 Managerial Classified	62,704.29	89,572.00	1.00	94,789	1.00	103,261		
118 Exempt Employees	309,897.94	339,422.64	4.00	350,902	5.00	459,276		
130 Other Pay	96,105.80	64,720.72	-	47,420	-	55,900		
210 PERS	264,209.64	276,211.24	-	288,331	-	287,724		
220 Social Security	66,363.19	68,857.75	-	71,951	-	87,258		
230 Other Payroll Costs	3,942.12	5,479.22	-	11,484	-	11,205		
240 Insurance	167,197.33	166,152.93	-	178,169	-	227,175		
310 Instructional, Professional and Technical Services	85,800.90	8,244.86	-	126,650	-	128,153		
322 Repairs & Maintenance	12,368.21	6,334.57	-	90,000	-	90,000		
324 Rentals	13,900.00	13,598.00	-	17,000	-	17,000		
340 Travel	4,791.57	1,393.00	-	6,250	-	6,250		
351 Telephone	235,256.22	349,538.61	-	218,851	-	218,400		
353 Postage	51.95	4,425.17	-	2,500	-	2,500		
355 Printing	5,779.52	9,938.85	-	6,250	-	6,250		
359 Other Communication	68,626.96	35,451.65	-	64,500	-	65,300		
389 Noninstructional Prof & Tech	36,321.00	38,682.70	-	51,000	-	65,000		
410 Supplies & Materials	80,871.53	45,101.24	-	82,646	-	80,000		
460 Nonconsumable Supplies	34,524.60	12,100.00	-	10,000	-	10,000		
470 Software	240,780.94	410,839.71	-	305,503	-	360,000		
480 Computer Hardware	51,997.08	224,325.07	-	211,897	-	189,120		
541 Equipment	-	-	-	21,000	-	35,000		
640 Dues & Fees	300.00	-	-	-	-	-		
2661 Technology Services Total	**2,257,586.92**	**2,595,657.93**	**12.00**	**2,736,303**	**14.00**	**3,065,481**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2670 – Records Management Services

The District is required to archive student records. This program supports those requirements by updating records and copying records to appropriate retention requirement formats for safekeeping. This function also supports the retrieval of records when required by former students or District officials.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2670 Records Management Services								
112 Classified Salaries	42,104.32	45,828.24	1.00	47,481	0.50	30,370		
130 Other Pay	758.52	-	-	-	-	-		
210 PERS	13,420.83	13,455.22	-	14,197	-	7,474		
220 Social Security	3,172.75	3,475.21	-	3,514	-	2,247		
230 Other Payroll Costs	199.68	270.43	-	546	-	289		
240 Insurance	13,822.57	16,133.96	-	14,748	-	8,058		
353 Postage	90.18	167.13	-	200	-	200		
355 Printing	12.75	89.80	-	100	-	100		
410 Supplies & Materials	16.29	31.01	-	300	-	300		
480 Computer Hardware	-	-	-	544	-	544		
640 Dues & Fees	386.00	-	-	300	-	300		
2670 Records Management Services Total	**73,983.89**	**79,451.00**	**1.00**	**81,930**	**0.50**	**49,882**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2680 – Interpretation & Translation Services

This function provides use for language and interpretation services not related to the acquisition of the English language.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2680 Interpretation & Translation Services								
112 Classified Salaries	28,097.19	30,930.90	0.75	33,184	0.75	32,369		
130 Other Pay	5,040.26	19,589.42	-	10,000	-	10,500		
210 PERS	10,307.01	14,396.78	-	12,912	-	10,550		
220 Social Security	2,450.86	3,724.22	-	3,196	-	3,172		
230 Other Payroll Costs	157.87	288.67	-	492	-	408		
240 Insurance	8,927.96	6,255.96	-	11,928	-	13,033		
310 Instructional, Professional and Technical Services	3,932.10	696.15	-	5,000	-	5,250		
340 Travel	18.97	-	-	-	-	-		
355 Printing	200.52	-	-	1,000	-	1,050		
389 Noninstructional Prof & Tech	112.00	-	-	2,000	-	5,600		
410 Supplies & Materials	-	-	-	1,000	-	1,050		
480 Computer Hardware	-	1,879.00	-	-	-	-		
2680 Interpretation & Translation Services Total	**59,244.74**	**77,761.10**	**0.75**	**80,712**	**0.75**	**82,982**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 3100 – Food Services

Involves activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
3100 Food Services								
630 Unrecoverable Bad Debt Write-Off	-	200,000.00	-	-	-	-		
3100 Food Services Total	**-**	**200,000.00**	-	-	-	-	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 4120 – Site Acquisition & Development

Involves activities pertaining to the initial acquisition of sites and improvements thereon.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
4120 Site Acquisition & Development								
510 Land Acquisition	-	1,000,000.00	-	-	-	-		
4120 Site Acquisition & Development Total	**-**	**1,000,000.00**	-	-	-	-	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 4150 – Building Acquisition & Improvement

Involves 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 built-in equipment; and major improvements to sites.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
4150 Building Acquisition & Improvement								
130 Other Pay	-	600.00	-	-	-	-		
210 PERS	-	172.86	-	-	-	-		
220 Social Security	-	45.90	-	-	-	-		
230 Other Payroll Costs	-	4.56	-	-	-	-		
322 Repairs & Maintenance	40,558.25	39,436.64	-	20,000	-	20,000		
324 Rentals	4,652.02	-	-	-	-	-		
328 Garbage	580.82	-	-	-	-	-		
340 Travel	-	50.96	-	-	-	-		
383 Architect/Engineer Services	-	-	-	50,000	-	50,000		
389 Noninstructional Prof & Tech	-	-	-	20,000	-	20,000		
410 Supplies & Materials	168,689.89	114,412.55	-	15,000	-	15,000		
460 Nonconsumable Supplies	12,989.39	8,697.66	-	10,086	-	50,090		
520 Building Acquisition & Improve	526,775.79	322,687.19	-	585,000	-	1,030,000		
541 Equipment	-	21,272.00	-	-	-	450,000		
670 Taxes & Licenses	828.05	334.56	-	-	-	-		
4150 Building Acquisition & Improvement Total	**755,074.21**	**507,714.88**	**-**	**700,086**	**-**	**1,635,090**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 5100 – Debt Services

Activities concerned with the servicing of the debt of the District:

a) Long-term debt services which are expenditures for debt retirement exceeding 12 months; and
b) Short-term debt retirement which are expenditures for debt retirement paid in full within the fiscal year.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
5100 Debt Services								
610 Debt Service Principal	11,584.64	11,931.03	-	-	-	-		
621 Debt Service Interest	703.12	356.76	-	-	-	-		
5100 Debt Services Total	**12,287.76**	**12,287.79**	-	-	-	-	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 5200 – Transfer of Funds

These are transactions which withdraw money from one fund and place it in another without recourse. Inter-fund loans are not recorded here, but are handled through the balance sheet accounts. Transfers for the budget year are as follows:

a) A transfer of $1,800,000 to the co-curricular fund for middle school and high school athletics and activities;
b) A transfer of $1,000,000 to the instructional materials fund for purchase of textbooks and instructional materials:
c) A transfer of $1,000,000 was made to the technology fund for purchase of student and staff technology; and
d) A transfer of $434,246 to the debt service fund for the principal and interest payments of non-general obligation bonded debt.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
5200 Transfer of Funds								
710 Transfers	2,751,996.00	3,746,578.00	-	1,971,516	-	4,234,246		
5200 Transfer of Funds Total	**2,751,996.00**	**3,746,578.00**	**-**	**1,971,516**	**-**	**4,234,246**	**-**	**-**

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 6110 – Contingency

The General Fund contingency is for unanticipated or emergency situations that cannot be foreseen and planned during the budget process because of an occurrence of an unusual event.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
6110 Contingency								
810 Contingency	-	-	-	1,000,000	-	1,000,000		
6110 Contingency Total	**-**	**-**	**-**	**1,000,000**	**-**	**1,000,000**	**-**	**-**

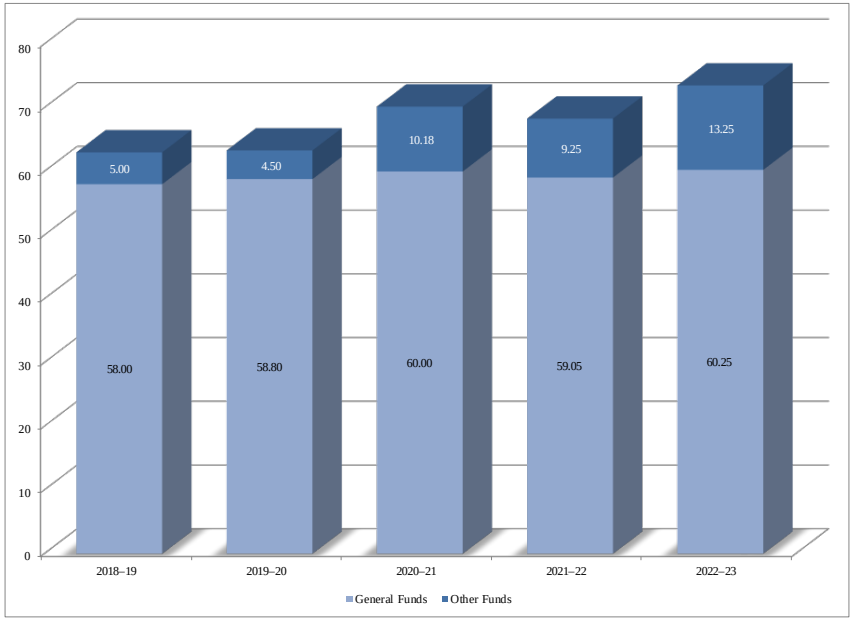
Function 7770 – Unappropriated Ending Fund Balance

Appropriations guaranteed to add to the beginning fund balance for the next fiscal year. No expenditures shall be made from this line item during the year in which it is budgeted.

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	13,705,101.00	17,331,150.00	-	5,231,331	-	7,558,761		
7770 Unappropriated Ending Fund Balance Total	**13,705,101.00**	**17,331,150.00**	**-**	**5,231,331**	**-**	**7,558,761**	**-**	**-**
Grand Total	**125,533,483.32**	**130,491,597.62**	**1,081.45**	**128,733,015**	**1,056.92**	**134,412,244**	**-**	**-**

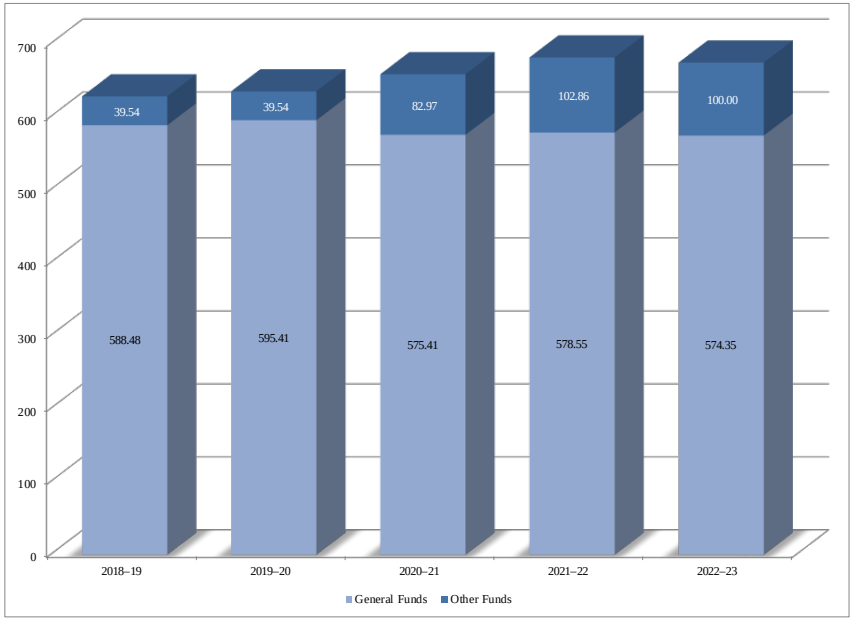
GENERAL FUND STAFF CHARTS

Administrative Staffing



This graph illustrates the changes in FTE for administrative staff from the 2018–2019 to the 2022–2023 fiscal year.

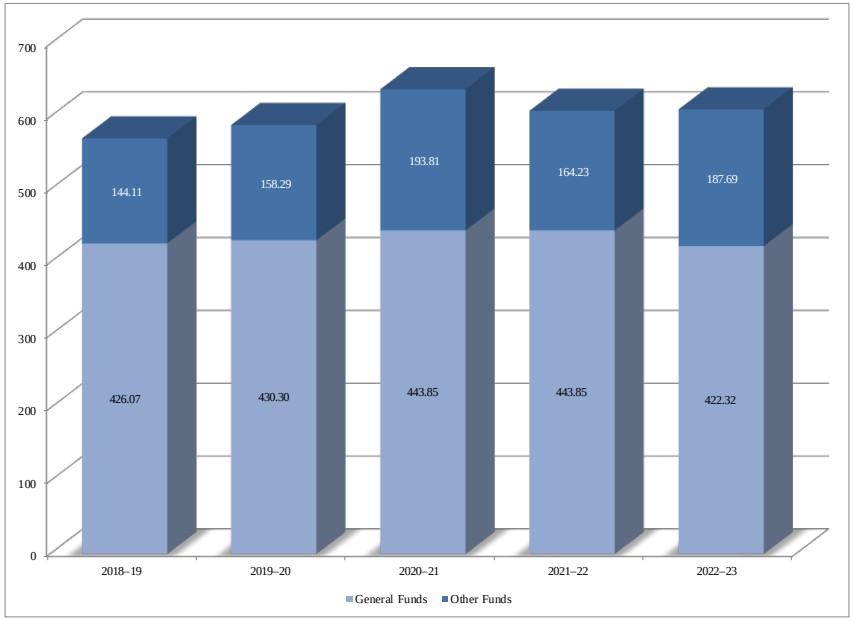
Certified Staffing



This graph illustrates the changes in FTE for certified staff from the 2018–2019 to the 2022–2023 fiscal year.

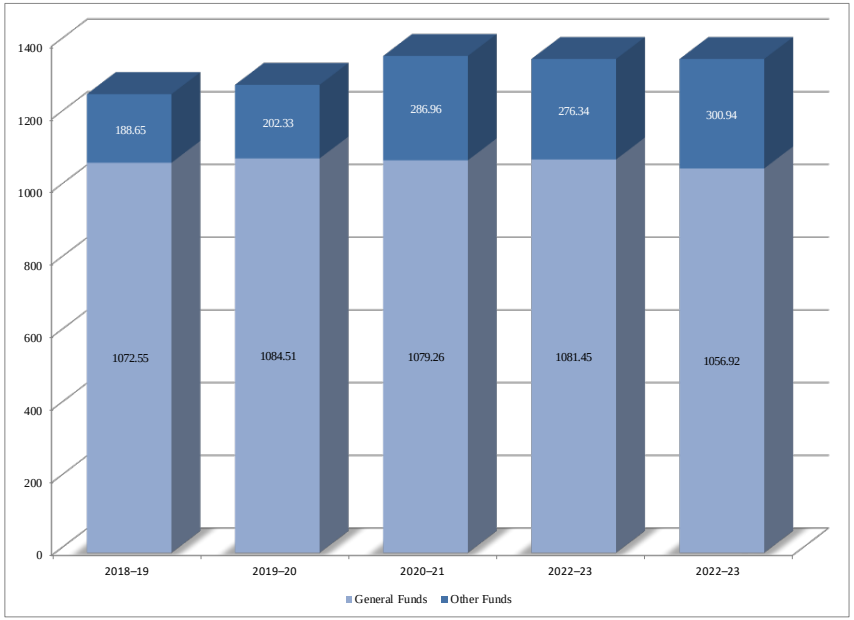
GENERAL FUND STAFF CHARTS

Classified Staffing



This graph illustrates the changes in FTE for classified staff from the 2018–2019 to the 2022–2023 fiscal year.

Total Staffing



This graph illustrates the changes in FTE for total staff from the 2018–2019 to the 2022–2023 fiscal year.

SECTION DIVIDER

SPECIAL REVENUE
FEDERAL, STATE & LOCAL GRANTS



SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

Grants are funds received for federal, state, local, and private grants. Also included are gifts and grants from the Springfield Education Foundation, a local non-profit foundation established to support Springfield Public Schools. Grants are used for the purpose of expanding educational offerings and opportunities. The legal authority establishing the fund specifies the use and limitations of such funds, and generally, the funds cannot be diverted or used for other purposes. In some instances, the District may be required to provide "matching funds" to support program activities. This often takes the form of "in-kind" contributions such as provisions of classroom or office space, or matching effort from allocation of existing resources, such as District employees.

The use of the resources in these funds are restricted by the provision of each individual grant, statute, administrative rule, and policy.

Some of the grants received include:

- Every Student Succeeds Act (ESSA) includes provisions that will help ensure success for students and schools as follows:

  a) Advances equity by upholding critical protections for America's disadvantaged and high-need students;
  b) Requires that all students in America be taught to high academic standards that will prepare them to succeed in college and careers;
  c) Ensures that vital information is provided to educators, families, students, and communities through annual statewide assessments that measure students' progress toward those high standards;
  d) Helps to support and grow local innovations—including evidence-based and place-based interventions developed by local leaders and educators—consistent with our Investing in Innovations and Promise Neighborhoods;
  e) Sustains and expands this administration's historic investments in increasing access to high-quality preschool; and
  f) Maintains an expectation that there will be accountability and action to effect positive change in our lowest-performing schools, where groups of students are not making progress, and where graduation rates are low over extended periods of time.

- High School Graduation and College & Career Readiness Act (Measure 98) provides direct funding to school districts to increase high school graduation rates by focusing on three specific areas:

  a) Establish or expand career and technical education programs in high school;
  b) Establish or expand college-level educational opportunities for students in high schools; and
  c) Establish or expand dropout-prevention strategies in high schools.

- IDEA – Individuals with Disabilities Act is a grant under Public Law 108–446 (2004 IDEA reauthorization), which superseded Public Law 94–142. Through this grant, the District is allocated funds, based on the number of identified and served students with disabilities, to help meet the excess costs for services to these students. Grant funds are used only for the excess costs of providing special education and related services to students with disabilities. Funds ensure that these students have access to a free, appropriate public education to meet each child's unique needs and prepare each child for further education, employment, and independent living. This program has been very successful in helping kids learn the skills they need to be successful in the classroom.

SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

- Kids in Transition to School Program is a short-term, targeted, evidence-based Oregon Social Learning Center (OSLC) intervention that helps children at high risk for school difficulties to be better prepared for school both socially and academically.

  This program is offered to families in the Maple Elementary School, Two Rivers-Dos Rios Elementary School, and Riverbend Elementary School communities. This program has been very successful in helping kids learn the skills they need to be successful in the classroom.

- Long-Term Care & Treatment Centers - LTCT is an intergovernmental contract between the Oregon Department of Education and the District. The District provides approved educational programs for students in sponsored long-term care or treatment facilities. The funds provide for special education instructional staff for the students in this program.

- ODOT Safe Routes to School is a grant funded program through Lane Transit District that advocates and promotes the practice of safe bicycling and walking to and from schools. Each year the program coordinators work with various focus schools to develop a safe routes plan.

- Oregon Outdoor School Lottery Fund (Measure 99) is a program funded with lottery funds to provide outdoor education to Oregon students. This fund was designed to provide Oregon 5th and 6th grade students with a week-long outdoor school program.

- Preschool Promise is a high-quality, publicly-funded preschool program that serves children ages three and four in families living at or below 200% of the Federal Poverty Level, children in foster care and children from other historically underserved populations. The program is delivered in a variety of settings including centers, homes, and schools. Using available classroom space at Maple Elementary School, the District's first preschool opened in September 2016, with a class of 16 students. The students learn a variety of basic skills, both social and academic, in the course of a 5-1/2 hour day, helping them be better prepared to start kindergarten the following year.

- SUB-Well Grant is a project that monitors water quality in the local area while teaching middle and high school students about scientific methods. This grant supports hands-on instruction in the areas of water and energy science. Support comes in the form of teacher training workshops, development and implementation of new curriculum materials, assist with classroom instruction, organizing and providing instructional support for fieldtrips, funding for materials and equipment for science projects, and recruitment, training and supervision of the middle school and high school advanced water teams. The program focuses on improving the delivery of science education in our district and offering students the opportunity to conduct field research and monitoring of local watersheds. This project is possible through a variety of cooperative partnerships with local and state agencies, including Springfield Utility Board, Eugene Water & Electric Board, the City of Springfield, the McKenzie Watershed Council and the Federal Bureau of Land Management.

- Summer Learning Grant is a State grant for academic support for high school students and enrichment programs for K–8 students. The focus of this grant is to prioritize those students experiencing disabilities and other student communities who have been historically underserved. Recipients of these grant funds are encouraged to use these funds to reduce or remove barriers to student participation for these groups. These funds are designed to continue the equity work started in 2021 and continue to mitigate the impacts of the pandemic on those student communities most affected.

SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

- Thurston High Child Development Center preschool program accepts children between the ages of three years and six years. The THS CDC is self-funded through assessed fees and is a state-licensed program meeting established health, fire, safety, and sanitation standards. Nutritious meals are included. As part of the THS educational program, the center provides a lab site for high school students enrolled in the Child Development Program, as well as a work experience site for high school students. The high school student has the opportunity to work and learn on a practical level, the principles taught in the child development classes.

- Title I-A – Basic Programs is a federally funded academic program that counteracts the effects of poverty on students' success. Springfield Title I distributes funds to schools based on the number of impoverished children that attend rather than on achievement scores. This distribution ensures that successful schools will not be penalized by losing funds and that Tile I funds will not be spread too thinly. Title I is based on the premise that all children can learn to high standards when they are provided with equal, open access to educational opportunities.

  Title I schools in Springfield include Centennial, Douglas Gardens, Guy Lee, Maple, Mt. Vernon, Page, Riverbend, and Two Rivers-Dos Rios elementary schools; Hamlin Middle School; and Gateways High School.

- Title II-A – Quality Teachers/Principals is a federally funded grant which aims to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality and ensure that all teachers are highly qualified. This includes recruitment and hiring of qualified teachers, staff development opportunities, and programs to increase retention.

- Title III – English Language Learner is a block grant to the state from the federal office of English Language Acquisition that supports English Language Learners (ELL) and immigrant students to develop English language skills, succeed academically, and overcome barriers that impede their academic success.

- Title IV-A – Student Support and Academic Enrichment is a block grant that authorizes activities in three broad areas:

  a) Providing students with a well-rounded education including programs such as college and career counseling, STEM, arts, civics and International Baccalaureate/Advanced Placement;
  b) Supporting safe and healthy students with comprehensive school mental health, drug and violence prevention, training on trauma-informed practices, and health and physical education; and
  c) Supporting the effective use of technology that is backed by professional development, blended learning and ed tech devices.

- Title VI – Indian Education Formula is a federally funded grant program provided to meet the specific and unique educational and culturally related needs of Alaska Native and American Indian youth and their families. Through the funding provided by this grant the District offers learning, leadership and cultural activities that engage Native youth and support a positive cultural identity. Culturally appropriate educational support is provided to Native students, to encourage students to pursue higher education and meaningful careers.

- Youth Transition Program is a grant funded transition program designed to prepare students with disabilities for employment or career related post-secondary education/training. Topics covered in transition coursework include creating a resume, filling out job applications, how to interview for jobs, where to look for jobs in the student's interest areas, and skills for independent living.

SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

Grant Name	End Date	Fund Type	FTE	Expected Budget 2022–23
Every Student Suceeds Act (ESSA)	06/30/2023	Federal		490,000
High School Graduation and College & Career Readiness (Measure 98)	06/30/2023	State	22.34	3,400,000
IDEA Part B, 611	09/30/2023	Federal	41.71	3,000,000
Kids in Transition to School Program	06/30/2023	Local		75,000
Long-Term Care & Treatment Centers	06/30/2023	Federal/State	1.58	3,000,000
ODOT Safe Routes to School	12/31/2023	Federal	0.50	60,000
Oregon Outdoor School Lottery Fund (Measure 99)	06/30/2023	State		120,920
Preschool Promise	06/30/2023	State	5.19	450,000
SUB-Well Grant	06/30/2023	Local	0.80	450,000
Summer Learning	09/30/2023	State		1,750,000
Thurston High Child Development Center	06/30/2023	Local	1.79	74,655
Title I-A - Basic Programs	09/30/2023	Federal	62.47	4,700,000
Title II-A - Quality Teachers/Principals	09/30/2023	Federal	3.90	650,000
Title III - English Language Learner	09/30/2023	Federal	0.15	100,000
Title IV-A - Student Support and Academic Enrichment	09/30/2023	Federal	2.19	495,000
Title VI - Indian Education Formula	06/30/2023	Federal	0.70	67,000
Youth Transition Program	06/30/2023	Federal/State	2.81	283,146
Other Grants		Federal/State/Local	0.25	903,070
			146.36	$ 20,068,791

SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – BY SOURCE

Grant Sources	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1000 Local Sources	1,095,141	739,061	3,071,449	1,874,342		
3000 State Sources	3,611,009	5,197,914	8,718,081	8,028,420		
4000 Federal Sources	7,329,006	6,949,580	8,578,361	10,166,029		
5000 Beginning Fund Balance	617	-	-	-		
Total	**12,035,773**	**12,886,556**	**20,367,891**	**20,068,791**	**-**	**-**

Grants & Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
Every Student Suceeds Act (ESSA)	-	114,466	-	490,000		
High School Graduation and College & Career Readiness (Measure 98)	1,686,804	2,845,732	2,591,845	3,400,000		
IDEA Part B, 611	2,153,148	1,794,676	2,360,000	3,000,000		
Kids in Transition to School Program	48,000	-	75,000	75,000		
Long-Term Care & Treatment Centers	1,488,210	1,687,978	2,432,800	3,000,000		
ODOT Safe Routes to School	54,591	39,767	60,283	60,000		
Oregon Outdoor School Lottery Fund (Measure 99)	65,094	6,294	120,000	120,920		
Preschool Promise	199,731	317,359	450,000	450,000		
SUB-Well Grant	94,638	94,115	437,300	450,000		
Summer Learning	-	220,849	3,692,936	1,750,000		
Thurston High Child Development Center	63,091	-	22,495	74,655		
Title I-A - Basic Programs	3,627,894	3,594,841	4,600,000	4,700,000		
Title II-A - Quality Teachers/Principals	455,870	344,377	528,000	650,000		
Title III - English Language Learner	92,453	106,347	107,000	100,000		
Title IV-A - Student Support and Academic Enrichment	341,117	179,416	457,031	495,000		
Title VI - Indian Education Formula	58,250	78,694	67,000	67,000		
Youth Transition Program	223,785	254,115	240,847	283,146		
Other Grants	1,383,095	1,207,529	2,125,354	903,070		
Total	**12,035,773**	**12,886,555.56**	**20,367,891**	**20,068,791**	**-**	**-**

SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – BY FUCTION

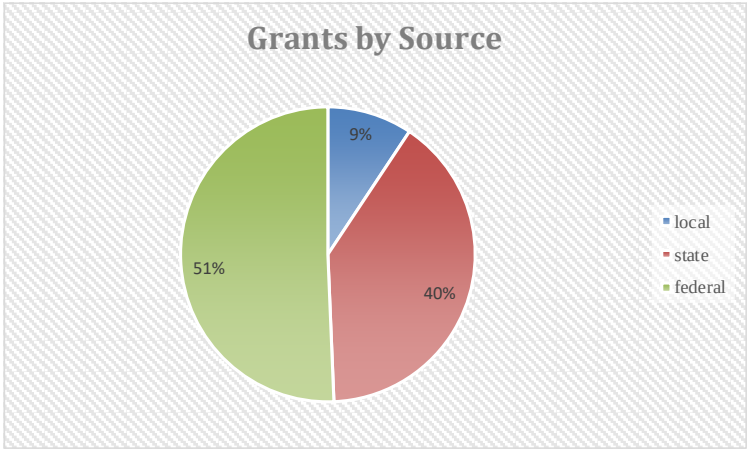
Grants by Function	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
Every Student Suceeds Act (ESSA)								
1000 Instruction	-	15,699	-	-	-	37,400		
2000 Supporting Services	-	98,767	-	-	-	452,600		
Every Student Suceeds Act (ESSA) Total	**-**	**114,466**	**-**	**-**	**-**	**490,000**	**-**	**-**
High School Graduation and College & Career Readiness (Measure 98)								
1000 Instruction	1,001,072	1,320,633	8.84	1,364,911	10.93	1,714,995		
2000 Supporting Services	663,764	1,412,542	9.98	1,061,417	11.41	1,309,519		
4000 Facilities Acquisition Construction	-	112,557	-	165,517	-	375,487		
5000 Transits	21,968	-	-	-	-	-		
High School Graduation and College & Career Readiness Total	**1,686,804**	**2,845,732**	**18.82**	**2,591,845**	**22.34**	**3,400,000**	**-**	**-**
IDEA Part B, 611								
1000 Instruction	1,946,952	1,621,431	34.51	2,184,046	41.21	2,791,752		
2000 Supporting Services	206,197	173,245	0.70	175,954	0.50	208,248		
IDEA Part B, 611 Total	**2,153,148**	**1,794,676**	**35.21**	**2,360,000**	**41.71**	**3,000,000**	**-**	**-**
Kids in Transition to School Program								
1000 Instruction	46,970	-	-	71,770	-	71,770		
2000 Supporting Services	1,030	-	-	3,230	-	3,230		
Kids in Transition to School Program Total	**48,000**	**-**	**-**	**75,000**	**-**	**75,000**	**-**	**-**
Long-Term Care & Treatment Centers								
1000 Instruction	1,377,728	1,528,248	0.40	2,187,169	0.40	2,690,603		
2000 Supporting Services	110,482	159,730	1.18	245,631	1.17	309,397		
Long-Term Care & Treatment Centers Total	**1,488,210**	**1,687,978**	**1.58**	**2,432,800**	**1.57**	**3,000,000**	**-**	**-**
ODOT Safe Routes to School								
2000 Supporting Services	54,591	39,767	0.50	60,283	0.50	60,000		
ODOT Safe Routes to School Total	**54,591**	**39,767**	**0.50**	**60,283**	**0.50**	**60,000**	**-**	**-**
Oregon Outdoor School Lottery Fund (Measure 99)								
1000 Instruction	65,094	-	-	113,541	-	114,461		
2000 Supporting Services	-	6,294	-	6,459	-	6,459		
Oregon Outdoor School Lottery Fund (Measure 99) Total	**65,094**	**6,294**	**-**	**120,000**	**-**	**120,920**	**-**	**-**
Preschool Promise								
1000 Instruction	189,608	304,116	3.63	421,225	5.19	425,500		
2000 Supporting Services	10,123	13,243	-	28,775	-	24,500		
Preschool Promise Total	**199,731**	**317,359**	**3.63**	**450,000**	**5.19**	**450,000**	**-**	**-**

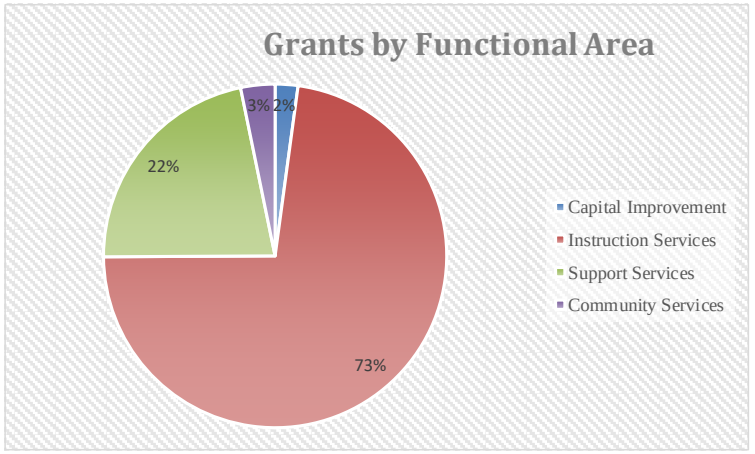
SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – BY FUNCTION

Grants by Function	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
SUB-Well Grant								
1000 Instruction	11,177	16,678	-	-	-	222,162		
2000 Supporting Services	83,460	77,437	0.80	437,300	0.80	227,838		
SUB-Well Grant Total	**94,638**	**94,115**	**0.80**	**437,300**	**0.80**	**450,000**	**-**	**-**
Summer Learning								
1000 Instruction	-	170,556	-	3,092,936	-	1,567,389		
2000 Supporting Services	-	34,022	-	500,000	-	72,690		
3000 Community Services	-	16,272	-	100,000	-	109,921		
Summer Learning Total	**-**	**220,849**	**-**	**3,692,936**	**-**	**1,750,000**	**-**	**-**
Thurston High Child Development Center								
1000 Instruction	63,091	-	0.49	22,495	1.79	74,655		
Thurston High Child Development Center Total	**63,091**	**-**	**0.49**	**22,495**	**1.79**	**74,655**	**-**	**-**
Title I-A - Basic Programs								
1000 Instruction	2,859,207	2,964,714	53.66	3,907,412	55.52	3,949,845		
2000 Supporting Services	372,437	260,040	1.08	289,093	-	287,070		
3000 Community Services	396,251	370,087	5.76	403,495	6.95	463,085		
Title I-A - Basic Programs Total	**3,627,894**	**3,594,841**	**60.50**	**4,600,000**	**62.47**	**4,700,000**	**-**	**-**
Title II-A - Quality Teachers/Principals								
1000 Instruction	222	-	-	-	-	-		
2000 Supporting Services	455,648	344,377	2.90	528,000	3.90	650,000		
Title II-A - Quality Teachers/Principals Total	**455,870**	**344,377**	**2.90**	**528,000**	**3.90**	**650,000**	**-**	**-**
Title III - English Language Learner								
1000 Instruction	56,837	68,837	0.25	68,740	0.15	98,000		
2000 Supporting Services	2,363	2,085	-	2,098	-	2,000		
3000 Community Services	33,252	35,425	0.50	36,162	-	-		
Title III - English Language Learner Total	**92,453**	**106,347**	**0.75**	**107,000**	**0.15**	**100,000**	**-**	**-**
Title IV-A - Student Support and Academic Enrichment								
1000 Instruction	14,235	-	-	197,573	-	205,000		
2000 Supporting Services	326,882	179,416	2.41	259,458	2.19	290,000		
Title IV-A - Student Support and Academic Enrichment Total	**341,117**	**179,416**	**2.41**	**457,031**	**2.19**	**495,000**	**-**	**-**

SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – BY FUNCTION

Grants by Function	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
Title VI - Indian Education Formula								
1000 Instruction	7,404	23,797	-	4,552	-	5,000		
2000 Supporting Services	50,846	54,897	0.70	62,448	0.70	62,000		
Title VI - Indian Education Formula Total	**58,250**	**78,694**	**0.70**	**67,000**	**0.70**	**67,000**	-	-
Youth Transition Program								
1000 Instruction	210,960	243,971	2.47	227,164	2.81	268,646		
2000 Supporting Services	12,825	10,144	-	13,683	-	14,500		
Youth Transition Program Total	**223,785**	**254,115**	**2.47**	**240,847**	**2.81**	**283,146**	-	-
Other Grants								
1000 Instruction	337,385	491,429	-	243,708	-	367,195		
2000 Supporting Services	552,685	425,115	1.05	343,516	0.25	405,201		
3000 Community Services	38,877	66,014	-	38,130	-	75,675		
4000 Facilities Acquisition Construction	454,148	224,972	-	1,500,000	-	55,000		
5000 Transits	-	-	-	-	-	-		
Other Grants Total	**1,383,095**	**1,207,529**	**1.05**	**2,125,354**	**0.25**	**903,070**	-	-
Total	**12,035,773**	**12,886,556**	**131.80**	**20,367,891**	**146.36**	**20,068,791**	-	-





SPECIAL REVENUE OTHER FUNDS



SPECIAL REVENUE OTHER FUNDS – OVERVIEW

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants-in-aid; restricted tax levies. A separate fund may be used for each restricted source or one fund may be used.

Special Revenue Program Funds consist of the following funds which roll up into one for budgetary reporting purposes:

- Indirect Fund (Fund 200) is used for the assessment of indirect costs that are not readily identified with the activities funded by the federal grant or contract but are never the less incurred for the joint benefit of all activities of the District. Indirect costs recovered are used for items such as paying for the administration of grants.

- Technology Fund (Fund 294) receives revenue through the E-rate program administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The program provides discounts to assist schools in obtaining affordable telecommunications and internet access. Funding is requested under four categories of service: telecommunications services, internet services, internal connections, and basic maintenance of internal connections. Discounts for support depend on the level of poverty and the urban/rural status of the population served and range from 20% to 90% of the costs of eligible services.

- Sky Camp (Fund 295) receives funds for property owned by the Army Corp of Engineers, but is managed by the District. Sky Camp is a 100-acre, large group meeting site located on Fall Creek Reservoir and nestled in the Willamette National Forest.

- Instructional Material Fund (Fund 296) receives funds through an inter-fund transfer from the General Fund (Fund 100). These funds are used for the purchase of instructional material adoptions. Instructional material adoptions can be supplemental adoptions, renewal adoptions, or full adoptions of instructional materials.

- Vehicle Replacement Fund (Fund 297) receives the depreciation reimbursement from the state for District school buses. This revenue is used to purchase new student transportation equipment. Fully depreciated buses are replaced on a rotating replacement plan schedule. Following the Oregon Department of Education's guiding principles, the District uses this fund to provide safe and economical school bus vehicles and equipment.

- Risk Management Fund (Fund 298) is used to provide coverage for the District for exposures to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Payments of judgments awarded against the District and not covered by insurance would also be paid from the Risk Management Fund. All of the District's work involves possible risk of loss through acts of nature, the economy, society, as well as normal business concerns arising from acts or non-acts of employees and the operational abilities of the District's facilities and equipment.

SPECIAL REVENUE OTHER FUNDS – REVENUE DETAIL BY SOURCE

Source & Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1500 Interest	69,926	52,398	47,200	46,300		
1911 Facility Rentals	59,746	26,514	60,000	85,000		
1920 Donations	7,000	97,701	-	-		
1980 Indirect Revenue	500,748	713,444	2,310,728	2,651,601		
1990 Miscellanous Local Revenue	417,800	239,650	235,000	387,000		
3222 SSF Bus Depreciation	460,963	447,908	480,776	2,539,008		
3299 State Grants	-	202,532	542,864	-		
5160 Lease Purchase Receipts	654,375	1,506,910	965,412	-		
5200 Interfund Transfers	900,000	4,155,093	-	-		
5331 Sale of Fixed Assets	66,218	4,687	25,000	25,000		
5400 Beginning Fund Balance	4,244,626	4,975,508	7,576,390	6,036,709		
Total	**7,381,403**	**12,422,346**	**12,243,370**	**11,770,617**	**-**	**-**

SPECIAL REVENUE OTHER FUNDS – EXPENDITURES BY FUNCTION

Other Funds by Function	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
Indirect Fund								
1000 Instruction	-	28,421	-	200,000	-	300,000		
2000 Supporting Services	259,649	203,087	2.80	792,514	2.80	1,519,252		
3000 Community Services	-	37,979	-	-	-	-		
4000 Facilities Acquisition Construction	143,791	849,293	-	1,318,214	-	832,349		
7000 Unappropriated Ending Fund Balance	350,466	32,832	-	-	-	-		
Indirect Fund Total	**753,907**	**1,151,612**	**2.80**	**2,310,728**	**2.80**	**2,651,601**	**-**	**-**

SPECIAL REVENUE OTHER FUNDS – EXPENDITURES BY FUNCTION

Other Funds by Function	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
Technology Fund								
1000 Instruction	-	411,397	-	35,000	-	-		
2000 Supporting Services	3,500	775,490	-	269,900	-	403,900		
6000 Contingency	-	-	-	900,000	-	2,640,015		
7000 Unappropriated Ending Fund Balance	977,631	2,974,688	-	1,781,968	-	900,000	-	-
Technology Fund Total	**981,131**	**4,161,576**	**-**	**2,986,868**	**-**	**3,943,915**	**-**	**-**
Instruction Material Fund								
1000 Instruction	412,299	223,557	-	2,173,004	-	784,000		
2000 Supporting Services	58,527	-	-	207,394	-	124,618		
7000 Unappropriated Ending Fund Balance	1,605,011	2,390,442	-	20,669	-	1,900,115	-	-
Instruction Material Fund Total	**2,075,837**	**2,613,999**	**-**	**2,401,067**	**-**	**2,808,733**	**-**	**-**
Vehicle Replacement Fund								
2000 Supporting Services	659,375	838,205	-	1,844,546	-	35,000		
5000 Transits	577,539	1,207,677	-	778,000	-	746,000		
7000 Unappropriated Ending Fund Balance	1,565,417	1,719,446	-	1,166,785	-	801,096	-	-
Vehicle Replacement Fund Total	**2,802,331**	**3,765,328**	**-**	**3,789,331**	**-**	**1,582,096**	**-**	**-**
Risk Management Fund								
1000 Instruction	9,673	6,406	-	17,500	-	17,500		
2000 Supporting Services	88,865	28,689	-	244,400	-	244,400		
4000 Facilities Acquisition Construction	-	-	-	300,000	-	300,000		
7000 Unappropriated Ending Fund Balance	466,560	657,799	-	124,976	-	116,429		
Risk Management Fund Total	**565,098**	**692,894**	**-**	**686,876**	**-**	**678,329**	**-**	**-**
Sky Camp								
2000 Supporting Services	522	5,640	-	5,900	-	5,900		
3000 Community Services	75,110	6,257	-	62,600	-	62,750		
4000 Facilities Acquisition Construction	117,044	17,814	-	-	-	-		
7000 Unappropriated Ending Fund Balance	10,423	7,226	-	-	-	37,293		
Sky Camp Total	**203,099**	**36,937**	**-**	**68,500**	**-**	**105,943**	**-**	**-**
Total	**7,381,403**	**12,422,346**	**2.80**	**12,243,370**	**2.80**	**11,770,617**	**-**	**-**

ESSER FUND



ESSER FUND – OVERVIEW

The ESSER Funding comes in three different rounds coming from the Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act), and the American Rescue Plan Act, 2021 (ARP Act or ARPA).

ESSER I Fund

The Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act) provides $13.2 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The U.S. Department of Education awarded ESSER Fund grants to state educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had on elementary and secondary schools. Of the $121.1 million awarded to Oregon, $108.9 million (90%) was awarded to LEAs in the proportion they received funds under Part A of Title I of the Elementary and Secondary Education Act (ESEA) in fiscal year 2019. $11.5 million (9.5% Reserve) was awarded to LEAs as determined by ODE. The remaining 0.5% ($605 thousand) is reserved for SEA grant administration. ESSER Fund grants can be used to reimburse eligible expenses incurred between March 13, 2020 and September 30, 2022.

- Springfield School District received a $2.792 million grant of which a portion was passed through to Willamette Leadership Academy Charter School and the State In-District Long-Term Care Facility.
- Approximately 95% of the funding was spent in the 2020–21 budget year and the remaining was spent in the 2021–22 budget year. These funds were spent in the following areas:
  - Temporary teaching and staffing and associated payroll taxes
  - Child care staffing and related payroll taxes
  - Back-to-school supplies and additional service related costs
  - Air purifiers
  - Personal protection equipment
  - Computer equipment, software, and software agreements
  - Transit pass-through costs & related administrative fees

ESSER II Fund

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) provides an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund II (ESSER II). $499.1 million was awarded to Oregon in January 2021. ESSER II Grants will be awarded to LEAs in the proportion they received funds under Part A of Title I of the Elementary and Secondary Education Act (ESEA) in fiscal year 2020. ESSER II Fund grants can be used to reimburse eligible expenses incurred between March 13, 2020 and September 30, 2023.

- Springfield School District received a $13.044 million grant of which approximately $2.382 million was spent in the 2021–22 budget year with the remaining to be spent in the 2022–23 budget year. Of these resources, approximately $360,000 was budgeted for a pass-through transfer to Willamette Leadership Academy and the State In-District Long-Term Care Facility for their funding portion. These funds were budgeted in the following areas:
  - Curriculum development
  - Technology equipment replenishment
  - Well-rounded education investment supporting the arts, physical education, libraries, and various other educational departments
  - HVAC design costs and equipment
  - Transit pass-through costs & related administrative fees

ESSER FUND – OVERVIEW

ESSER III Fund

The American Rescue Plan Act, 2021 (ARP Act or ARPA) provides an additional $122 billion for the Elementary and Secondary School Emergency Relief Fund III (ESSER III or ARP ESSER). $1.1 billion will be awarded to Oregon. ESSER III Grants will be awarded to LEA's in the proportion they received funds under Part A of Title I of the Elementary and Secondary Education Act (ESEA) in fiscal year 2020. ESSER III Fund grants can be used to reimburse eligible expenses incurred between March 13, 2020 and September 30, 2024.

Process for allocating resources

As the District continues to navigate the COVID-19 pandemic, the priority continues to be the health and safety of our students and staff. ESSER funds are very broad in their requirements for spending, however there are a few priorities that have been outlined by the Federal Government. These priorities include addressing learning loss, preparing schools for reopening, testing, as well as repairing and upgrading infrastructure to improve air quality in facilities.

The District is identifying the following priorities as we begin to navigate a comprehensive list for appropriations:

- Continue to provide stability in programs through 2024
- Prioritize the health and safety of students and staff
- Continue to follow through with our Student Investment Act priorities that are not currently funded (community engagement process)
- Continue to support District Goals:
  - Goal 1: Student Success
  - Goal 2: Family Support
  - Goal 3: Personalized Learning
  - Goal 4: Safe and Inspiring Facilities
  - Goal 5: Education Advocacy

Springfield School District received $29.315 million in funding for the ESSER III Fund and will budget approximately 90% of these funds in the 2022–23 budget year for HVAC systems throughout the district. Of these resources, approximately $846,000 was budgeted in the 2022–23 budget year for a transfer to Willamette Leadership Academy for their funding portion.

These funds were prioritized based on need and alignment with the District's Strategic Plan and will be spent in the following areas.

- HVAC design costs and equipment to include total system replacements at Thurston High School; Thurston Middle School; and Two Rivers-Dos Rios and Walterville Elementary schools; controls, AC, and ventilation at Centennial, Douglas Gardens, Guy Lee, Mt. Vernon, Riverbend, Ridgeview, and Yolanda Elementary schools; Brattain Campus; and A3 High School; and controls only at Maple, Page, and Thurston Elementary schools; Agnes Stewart and Briggs Middle schools; Springfield High School; and the Administration Building server room
- Curriculum and textbook adoptions
- Technology replenishment
- Well-rounded education investment supports
- Summer learning programs
- Transit pass-through costs & related administrative fees

ESSER FUND – REVENUE BY SOURCE

Sources & Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
4500 Federal Grants	265,956.51	3,340,470.70	10,685,077	38,749,692		
Total	**265,956.51**	**3,340,470.70**	**10,685,077**	**38,749,692**	**-**	**-**

ESSER FUND – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1111 Elementary K-5 Programs								
123 Temporary Licensed Salaries	-	1,126,107	3.50	234,644	-	-		
210 PERS	-	249,743	-	73,209	-	-		
220 Social Security	-	84,924	-	17,364	-	-		
231 Workers' Compensation	-	4,149	-	1,173	-	-		
232 Unemployment	-	2,653	-	235	-	-		
240 Insurance	-	263,622	-	51,030	-	-		
410 Supplies & Materials	-	88,874	-	-	-	246,000		
420 Textbooks	-	-	-	-	-	2,805,000		
640 Dues & Fees	-	1,170	-	-	-	-		
1111 Elementary K-5 Programs Total	**-**	**1,821,242**	**3.50**	**377,655**	**-**	**3,051,000**	**-**	**-**
1113 Elementary Extracurricular								
410 Supplies & Materials	-	-	-	933,331	-	-		
1113 Elementary Extracurricular Total	**-**	**-**	**-**	**933,331**	**-**	**-**	**-**	**-**
1121 Middle School Programs								
123 Temporary Licensed Salaries	-	-	3.00	201,123	-	-		
210 PERS	-	-	-	62,750	-	-		
220 Social Security	-	-	-	14,883	-	-		

ESSER FUND – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1121 Middle School Programs								
231 Workers' Compensation	-	-	-	1,006	-	-		
232 Unemployment	-	-	-	201	-	-		
240 Insurance	-	-	-	43,740	-	-		
410 Supplies & Materials	-	22,253	-	533,332	-	130,000		
420 Textbooks	-	-	-	-	-	1,275,000		
1121 Middle School Programs Total	**-**	**22,253**	**3.00**	**857,035**	**-**	**1,405,000**	**-**	**-**
1131 High School Programs								
123 Temporary Licensed Salaries	-	-	3.00	201,123	-	-		
210 PERS	-	-	-	62,750	-	-		
220 Social Security	-	-	-	14,883	-	-		
231 Workers' Compensation	-	-	-	1,006	-	-		
232 Unemployment	-	-	-	201	-	-		
240 Insurance	-	-	-	43,740	-	-		
410 Supplies & Materials	-	16,121	-	533,337	-	790,000		
420 Textbooks	-	-	-	-	-	2,970,000		
1131 High School Programs Total	**-**	**16,121**	**3.00**	**857,040**	**-**	**3,760,000**	**-**	**-**
1291 English Language Develop Programs								
420 Textbooks	-	-	-	-	-	150,000		
1291 English Language Develop Programs Total	**-**	**-**	**-**	**-**	**-**	**150,000**	**-**	**-**
1400 Summer School Programs								
123 Temporary Licensed Salaries	-	-	9.00	603,369	-	-		
127 Summer Workers	-	-	-	-	-	1,000,000		
150 Other Pay	-	2,467	-	-	-	-		
154 Licensed Extra Duty Pay	-	9,479	-	-	-	-		
155 Classified Extra Duty Pay	-	397	-	-	-	-		
112 Classified Salaries	-	-	-	-	-	-		
210 PERS	-	3,658	-	188,251	-	550,000		
220 Social Security	-	924	-	44,649	-	250,000		

ESSER FUND – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1400 Summer School Programs								
231 Workers' Compensation	-	38	-	3,017	-	-		
232 Unemployment	-	24	-	603	-	-		
240 Insurance	-	-	-	131,220	-	-		
311 Instruction Services	-	9,355	-	-	-	-		
355 Printing	-	56	-	-	-	-		
410 Supplies & Materials	-	90	-	-	-	127,465		
460 Nonconsumable Supplies	-	-	-	-	-	50,000		
470 Software	-	-	-	-	-	50,000		
640 Dues & Fees	-	30,363	-	-	-	1,000,000		
1400 Summer School Programs Total	**-**	**56,852**	**9.00**	**971,109**	**-**	**3,027,465**	**-**	**-**
2130 Health Services								
114 Managerial Classified	-	-	-	-	1.00	105,600		
139 Benefits Pay	-	-	-	-	-	6,480		
210 PERS	-	-	-	-	-	27,583		
220 Social Security	-	-	-	-	-	8,294		
231 Workers' Compensation	-	-	-	-	-	560		
232 Unemployment	-	-	-	-	-	224		
233 Paid Family Medical Leave Insurance	-	-	-	-	-	280		
240 Insurance	-	-	-	-	-	15,610		
2130 Health Services Total	**-**	**-**	**-**	**-**	**1.00**	**164,631**	**-**	**-**
2210 Instruction Services								
113 Administrators	-	5,905	-	-	-	-		
123 Temporary Licensed Salaries	-	-	-	-	-	-		
150 Other Pay	-	20,879	-	-	-	-		
154 Licensed Extra Duty Pay	-	241,147	-	-	-	-		
155 Classified Extra Duty Pay	-	43,200	-	-	-	-		
210 PERS	-	96,924	-	-	-	-		
220 Social Security	-	23,403	-	-	-	-		
231 Workers' Compensation	-	1,059	-	-	-	-		

ESSER FUND – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2210 Instruction Services								
232 Unemployment	-	317	-	-	-	-		
240 Insurance	-	290	-	-	-	-		
340 Travel	-	53	-	-	-	-		
410 Supplies & Materials	-	-	-	150,000	-	-		
2210 Instruction Services Total	**-**	**433,178**	**-**	**150,000**	**-**	**-**	**-**	**-**
2521 Fiscal Services								
690 Indirects	11,963	122,155	-	460,000	-	1,545,210		
2521 Fiscal Services Total	**11,963**	**122,155**	**-**	**460,000**	**-**	**1,545,210**	**-**	**-**
2540 Operations & Maint of Plant Services								
324 Rentals	-	7,753	-	-	-	-		
410 Supplies & Materials	-	329,723	-	-	-	-		
460 Nonconsumable Supplies	-	3,100	-	-	-	-		
541 Equipment	-	14,098	-	-	-	-		
2540 Operations & Maint of Plant Services Total	**-**	**354,674**	**-**	**-**	**-**	**-**	**-**	**-**
2551 Student Transportation Services								
127 Summer Workers	-	29	-	-	-	100,000		
210 PERS	-	8	-	-	-	30,000		
220 Social Security	-	2	-	-	-	20,000		
231 Workers' Compensation	-	1	-	-	-	-		
232 Unemployment	-	0	-	-	-	-		
2551 Student Transportation Services Total	**-**	**40**	**-**	**-**	**-**	**150,000**	**-**	**-**
2572 Purchasing Services								
155 Classified Extra Duty	-	55	-	-	-	-		
210 PERS	-	16	-	-	-	-		
220 Social Security	-	4	-	-	-	-		
231 Workers' Compensation	-	0	-	-	-	-		
232 Unemployment	-	0	-	-	-	-		
240 Insurance	-	15	-	-	-	-		
2572 Purchasing Services Total	**-**	**91**	**-**	**-**	**-**	**-**	**-**	**-**

ESSER FUND – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2661 Technology Services								
351 Telephone	-	38,233	-	-	-	-		
359 Other Communications	-	8,359	-	-	-	-		
470 Software	-	44,175	-	200,000	-	1,500,000		
480 Computer Hardware	-	145,900	-	1,000,000	-	3,000,000		
2661 Technology Services Total	**-**	**236,668**	**-**	**1,200,000**	**-**	**4,500,000**	**-**	**-**
3110 Nutrition Services Direction								
410 Supplies & Materials	-	1,437	-	-	-	-	-	-
3110 Nutrition Services Direction Total	**-**	**1,437**	**-**	**-**	**-**	**-**	**-**	**-**
3120 Food Preparation Services								
127 Summer Workers	-	82,493	-	-	-	-		
155 Classified Extra Duty	-	3,982	-	-	-	100,000		
210 PERS	-	25,444	-	-	-	30,000		
220 Social Security	-	6,587	-	-	-	20,000		
231 Workers' Compensation	-	2,144	-	-	-	-		
232 Unemployment	-	91	-	-	-	-		
410 Supplies & Materials	-	3,577	-	-	-	-		
450 Food	-	50,675	-	-	-	-		
3120 Food Preparation Services Total	**-**	**174,993**	**-**	**-**	**-**	**150,000**	**-**	**-**
3130 Food Delivery Services								
112 Classified Salaries	-	9,693	-	-	-	-		
210 PERS	-	2,584	-	-	-	-		
220 Social Security	-	656	-	-	-	-		
231 Workers' Compensation	-	303	-	-	-	-		
232 Unemployment	-	9	-	-	-	-		
240 Insurance	-	2,928	-	-	-	-		
3130 Food Delivery Services Total	**-**	**16,173**	**-**	**-**	**-**	**-**	**-**	**-**

ESSER FUND – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
3500 Childcare Services								
154 Licensed Extra Duty Pay	22,685	-	-	-	-	-		
155 Classified Extra Duty Pay	178,000	-	-	-	-	-		
210 PERS	35,095	-	-	-	-	-		
220 Social Security	14,565	-	-	-	-	-		
231 Workers' Compensation	713	-	-	-	-	-		
232 Unemployment	190	-	-	-	-	-		
355 Printing	93	-	-	-	-	-		
410 Supplies & Materials	2,653	-	-	-	-	-		
3500 Childcare Services Total	**253,993**	-	-	-	-	-	-	-
4150 Building Acquisition & Improvement								
383 Noninstructional Prof & Tech	-	4,690	-	103,831	-	1,615,551		
520 Building Acquisition & Improve	-	-	-	4,413,872	-	18,384,449		
4150 Building Acquisition & Improvement Total	**-**	**4,690**	**-**	**4,517,703**	**-**	**20,000,000**	**-**	**-**
5300 Transits								
720 Charter School Transits	-	79,905	-	361,205	-	846,386		
5300 Transits Total	**-**	**79,905**	**-**	**361,205**	**-**	**846,386**	**-**	**-**
Total	**265,957**	**3,340,471**	**18.50**	**10,685,077**	**1.00**	**38,749,692**	**-**	**-**

STUDENT INVESTMENT ACCOUNT



STUDENT INVESTMENT ACCOUNT – OVERVIEW

House Bill 3427 was signed into law by the Governor on May 20, 2019, and establishes the Fund for Student Success. The Student Success Act includes funds to enhance the State School Fund, with the remaining funds primarily divided among three key accounts:

A Student Investment Account (at least 50%)

There are two stated purposes for the funds distributed under the Student Investment Account:

1) Meet students' mental or behavioral health needs, and

2) Increase academic achievement for students, including reducing academic disparities for:
   - Economically disadvantaged students;
   - Students from racial or ethnic groups that have historically experienced academic disparities;
   - Students with disabilities;
   - Students who are English language learners;
   - Students who are foster children;
   - Students who are homeless; and
   - Any other student groups that have historically experienced academic disparities, as determined by the State Board of Education.

An Early Learning Account (at least 20%)

The investments within the Early Learning Account are focused on correcting the gaps between which families can and cannot afford access to early childhood education. Services will target the prenatal to five period by providing services to both children and their families who face economic challenges.

The ELA investments will ensure more of Oregon's youngest children in low-income families can enter school ready to learn. Annual funding of $200 million will support the expansion of existing early care and education programs for infants, toddlers, and preschoolers and their families. In addition, the funding creates new programs, including an Equity Fund, a parenting education program, and a new state investment in the early childhood workforce.

A Statewide Education Initiatives Account (up to 30%)

The Statewide Education Initiatives Account will get up to 30 percent of the money in the Student Success Fund. This will pay for the creation of new programs or expansion of existing programs at the Oregon Department of Education aimed at improving educational opportunities for Oregon students, especially historically underserved student groups. These programs are:

- High School Success (M98)
- Expansion of Child Nutrition Programs
- Youth Reengagement Program
- School Safety*
- African American/Black Student success Statewide Plan
- American Indian/Alaska Native Student Success Plan

STUDENT INVESTMENT ACCOUNT – OVERVIEW



A Statewide Education Initiatives Account (up to 30%) – continued

- Latinx Student Success Statewide Plan*
- Professional Learning for Educators*
- ESD support for school districts*
- Summer Programs*
- Early Indicator and Intervention Systems*
- High Cost Disability Fund
- District Support*
- Accountability and Transparency*

(indicates a new program to be created thanks to Student Success Act funding)*

The state legislature defined four target investment areas in which districts could invest these additional funds. Those areas were: well-rounded education, increasing the number of adults in the system, increasing instructional time, and supporting health and safety.

Districts were then required to connect with their communities to decide which of the four target areas they believed would have the greatest impact in meeting students' mental and behavioral health needs, increasing academic achievement and reducing academic disparities.

Through multiple rounds of in-person meetings and online feedback platforms, the Springfield Public School community began to identify three priority investment areas along with specific actionable items that could be implemented to impact student success in Springfield. Our community placed a great emphasis on supporting the health and safety of students, as well as increasing the number of adults in our system/addressing class size.

The Student Investment account programs will be implemented as follows:

- **Investment Goal 1:** Meet students' behavioral or mental health needs
- **Investment:** Improve academic achievement and opportunities for all students and reduce academic disparities for students of color; students with disabilities; emerging bilingual students; students navigating poverty, homelessness, and foster care; and other groups that have historically experienced academic disparities.
- **Total Investment:** $8.17 million
- **Staff:** 26.50 Certified FTE; 22.50 Classified FTE; and 7.00 Administrator FTE
- **Outcomes:**
  - Develop school cultures that support students and families navigating crisis and mental health related issues.
  - Increased teaching and learning practices that improve relationships at school.
  - Support student mental and behavioral health through services, professional training, and access.
  - Support student physical health through specialized instructional practices.

STUDENT INVESTMENT ACCOUNT – OVERVIEW

Elementary Level:
- Elementary Behavior Interventionist (6.00 FTE – Certified) to provide targeted mental health support for students and families through behavior support planning, training and support of staff, and direct support of behavioral educational assistant staff in support of students navigating crisis.
- Elementary Behavior Educational Assistant Support Staff (7.50 part-time positions – Classified) to provide support for students and classrooms.
- Elementary Assistant Principals (5.00 FTE – Administrators) for targeted investment at our four highest needs elementary schools to provide improvements to teaching and learning structures, systems of behavioral and mental health support, and refinement of school and community cultures.
- Elementary Physical Education Teachers (11.50 FTE – Certified) to provide direct support for students' physical health and wellness.
- Outside mental health provider support

Secondary Level:
- Middle School Licensed Mental Health Support (4.00 FTE – Certified) to maintain or expand direct support for students' mental health and wellness.
- Middle School Behavior Educational Support Staff (3.75 part-time positions – Classified) to provide supports for students and classrooms.
- Outside mental health provider support
- High School Assistant Principals (2.00 FTE – Administrators) for targeted investment at our two comprehensive high schools to improvements to teaching and learning structures, systems of behavioral and mental health support, and refinement of school and community cultures.
- Campus security and facility improvements
- Free student access to feminine hygiene products
- Supplies and professional development resources

Districtwide:
- Free student access to breakfast and lunch
- Family resource navigators (1.00 FTE – Certified) and (11.25 FTE – Classified)
- District Equity Coordinator (1.00 FTE)
- Certified Support Positions (3.00 FTE)

- **Investment Goal 2:** Increase adult to student ratio/targeted class size reductions
- **Investment:** Reduces student to adult ratios in targeted ways including evidence based decision making in targeted grades and expanding the number of classroom educational assistants to improve instructional environment.
- **Total Investment:** $3.90 million
- **Staff:** 33.50 Certified FTE and 7.50 Classified FTE
- **Outcomes:**
  - Improved academic outcomes for *every student*.

  - Targeted Elementary Class Size Reduction (12.00 FTE – Certified) for Kindergarten focused without impacting primary grades.
  - Elementary Classroom Educational Assistant Support (7.50 part-time positions – Classified) to provide direct support to students and classrooms.
  - Targeted Middle School Class Size Reduction (4.00 FTE – Certified) focused to core and related arts sections.
  - High School Targeted FTE (5.00 FTE)
  - Targeted Temporary FTE (12.00 FTE) currently allocated at the elementary level.
  - Three Year Mentor/Induction Model to provide direct support and mentorship for all certified teachers entering the teacher workforce in Springfield Public Schools.
  - Teacher mentor program (0.50 FTE – Administrator) allocated at the district level.

STUDENT INVESTMENT ACCOUNT – OVERVIEW

- **Investment Goal 3:** Family and Student Support
- **Investment:** Expand district-wide services for students and families to build school/home partnerships, provide access to internal/external resources, and assist families and students who are navigating obstacles; and targeted investments to support students and families experiencing homelessness, navigating poverty, chronic absenteeism, and historically marginalized groups while improving access and inclusive practices.
- **Outcomes:**
  - Expand direct services for families and students navigating poverty, experiencing homelessness, mental health crisis, and obstacles preventing student academic success.
  - Provide no cost access to students in basic need areas including nutrition and health products, as well as equipment, infrastructure, and supplies at all schools.





STUDENT INVESTMENT ACCOUNT – REVENUE BY SOURCE

Sources & Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
3299 State Grants	-	2,532,746.15	6,972,000	9,600,000		
4500 Federal Grants Thru State	118,436.62	-	-	-		
5400 Beginning Fund Balance	-	-	-	-		
Total	**118,436.62**	**2,532,746.15**	**6,972,000**	**9,600,000**	**-**	**-**

STUDENT INVESTMENT ACCOUNT – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1111 Elementary K-5 Programs								
111 Licensed Salaries	-	893,775	24.00	1,608,984	24.50	1,543,667		
112 Classified Salaries	-	-	7.50	194,675	7.50	205,331		
123 Licensed Temporary Salaries	-	-	-	-	12.00	839,532		
210 PERS	-	262,994	-	562,743	-	637,037		
220 Social Security	-	67,300	-	133,470	-	191,551		
231 Workers' Compensation	-	3,241	-	9,017	-	12,943		
232 Unemployment	-	1,967	-	1,803	-	5,177		
233 Paid Family Medical Leave Ins	-	-	-	-	-	6,471		
240 Insurance	-	202,168	-	458,280	-	667,920		
410 Supplies & Materials	-	-	-	-	-	50,000		
1111 Elementary K-5 Programs Total	**-**	**1,431,445**	**31.50**	**2,968,972**	**44.00**	**4,159,629**	**-**	**-**
1121 Middle School Programs								
111 Licensed Salaries	-	-	5.63	377,441	4.00	240,239		
210 PERS	-	-	-	117,761	-	59,123		
220 Social Security	-	-	-	27,931	-	17,778		
231 Workers' Compensation	-	-	-	1,887	-	1,201		

STUDENT INVESTMENT ACCOUNT – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1121 Middle School Programs								
232 Unemployment	-	-	-	377	-	480		
233 Paid Family Medical Leave Ins	-	-	-	-	-	601		
240 Insurance	-	-	-	82,085	-	60,720		
1121 Middle School Programs Total	**-**	**-**	**5.63**	**607,482**	**4.00**	**380,142**	**-**	**-**
1131 High School Programs								
111 Licensed Salaries	-	-	-	-	5.00	302,500		
210 PERS	-	-	-	-	-	74,445		
220 Social Security	-	-	-	-	-	22,385		
231 Workers' Compensation	-	-	-	-	-	1,513		
232 Unemployment	-	-	-	-	-	605		
233 Paid Family Medical Leave Ins	-	-	-	-	-	756		
240 Insurance	-	-	-	-	-	75,900		
1131 High School Programs Total	**-**	**-**	**-**	**-**	**5.00**	**478,104**	**-**	**-**
2110 Social Work Services								
111 Licensed Salaries	-	257,656	11.00	737,451	11.00	759,048		
112 Classified Salaries	-	-	18.75	602,859	22.50	657,997		
113 Administrators	-	-	1.00	95,035	1.00	103,588		
139 Benefit Pay	-	-	-	6,480	-	6,780		
154 Licensed Extra Duty Pay	38,166	-	-	-	-	60,000		
155 Classified Extra Duty Pay	4,371	-	-	-	-	-		
210 PERS	13,194	75,355	-	433,482	-	379,496		
220 Social Security	3,164	19,380	-	102,812	-	117,469		
231 Workers' Compensation	144	922	-	6,947	-	7,937		
232 Unemployment	42	569	-	1,390	-	3,175		
233 Paid Family Medical Leave Ins	-	-	-	-	-	3,969		
240 Insurance	-	62,719	-	337,500	-	524,140		
340 Travel	2,375	-	-	-	-	15,765		
410 Supplies & Materials	5,999	-	-	-	-	15,000		
471 Software Agreements	22,800	-	-	-	-	-		
2110 Social Work Services Total	**90,253**	**416,602**	**30.75**	**2,323,956**	**34.50**	**2,654,363**	**-**	**-**

STUDENT INVESTMENT ACCOUNT – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2122 Attendance Services								
111 Licensed Salaries	-	39,466	-	-	-	-		
210 PERS	-	13,539	-	-	-	-		
220 Social Security	-	2,981	-	-	-	-		
231 Workers' Compensation	-	140	-	-	-	-		
232 Unemployment	-	88	-	-	-	-		
240 Insurance	-	6,990	-	-	-	-		
2122 Attendance Services Total	**-**	**63,204**	**-**	**-**	**-**	**-**	**-**	**-**
2210 Instruction Services								
111 Licensed Salaries	-	-	-	-	2.00	139,922		
113 Administrators	-	-	-	-	0.50	62,409		
139 Benefit Pay	-	-	-	-	-	3,240		
210 PERS	-	-	-	-	-	50,591		
220 Social Security	-	-	-	-	-	15,212		
231 Workers' Compensation	-	-	-	-	-	1,028		
232 Unemployment	-	-	-	-	-	411		
233 Paid Family Medical Leave Ins	-	-	-	-	-	514		
240 Insurance	-	-	-	-	-	38,208		
389 Other non-instructional prof & technical	-	1,500	-	-	-	-		
2210 Instruction Services Total	**-**	**1,500**	**-**	**-**	**2.50**	**311,535**	**-**	**-**
2230 Assessment & Testing Services								
470 Computer Software	22,856	-	-	-	-	-		
2230 Assessment & Testing Services Total	**22,856**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2240 Staff Development								
154 Licensed Extra Duty Pay	-	-	-	100,043	-	150,000		
210 PERS	-	-	-	40,774	-	36,915		
220 Social Security	-	-	-	9,000	-	11,100		
231 Workers' Compensation	-	-	-	500	-	750		
232 Unemployment	-	-	-	146	-	300		
233 Paid Family Medical Leave Ins	-	-	-	-	-	375		
2240 Staff Development Total	**-**	**-**	**-**	**150,463**	**-**	**199,440**	**-**	**-**

STUDENT INVESTMENT ACCOUNT – EXPENDITURES BY FUNCTION

Function & Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2410 Office of the Principal								
113 Administrators	-	-	4.00	366,880	7.00	687,170		
139 Benefit Pay	-	-	-	25,920	-	45,360		
210 PERS	-	-	-	122,554	-	180,276		
220 Social Security	-	-	-	29,067	-	54,207		
231 Workers' Compensation	-	-	-	1,964	-	3,663		
232 Unemployment	-	-	-	393	-	1,465		
233 Paid Family Medical Leave Ins	-	-	-	-	-	1,831		
240 Insurance	-	-	-	59,120	-	109,872		
2410 Office of the Principal Total	**-**	**-**	**4.00**	**605,898**	**7.00**	**1,083,844**	**-**	**-**
2521 Fiscal Services								
690 Indirects	5,327	120,607	-	300,230	-	332,943		
2521 Fiscal Services Total	**5,327**	**120,607**	**-**	**300,230**	**-**	**332,943**	**-**	**-**
2542 Care & Upkeep of Building Services								
410 Supplies & Materials	-	-	-	15,000	-	-		
2542 Care & Upkeep of Building Services Total	**-**	**-**	**-**	**15,000**	**-**	**-**	**-**	**-**
4150 Building Acquisition & Improvement								
383 Architect/Engineer Services	-	35,282	-	-	-	-		
520 Building Acquisition & Improve	-	464,107	-	-	-	-		
4150 Building Acquisition & Improvement Total	**-**	**499,389**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**118,437**	**2,532,746**	**71.88**	**6,972,000**	**97.00**	**9,600,000**	**-**	**-**

NUTRITION SERVICES FUND



NUTRITION SERVICES FUND – OVERVIEW

It is the mission of the Nutrition Services program, in conjunction with the District Wellness Committee, to create a school environment that promotes and protects children's health, well-being, and ability to learn by supporting healthy eating, in the community and in life. It is our desire to provide nutritionally balanced meals to all of the students in the district and currently participates in the National School Lunch and Breakfast Programs, as well as the Child and Adult Care Food Program (CACFP).

In the 2021–22 school year, the District qualified for the Community Eligibility Provision (CEP). To qualify for the CEP, schools must meet certain federal criteria. Through the CEP, all schools are now able to provide free breakfast and lunch to all students without requiring applications to the Free and Reduced Lunch Program. This means that all students will receive free breakfast and lunch.

Currently a daily average of 7,600 breakfast and lunch meals are prepared on-site in 12 elementary schools, 4 middle schools, and 2 high schools. In addition, Brattain Campus (Gateways High) prepares meals for the Academy of Arts and Academics, Gateways High School, Willamette Leadership Academy, and the Community Transition Program.

The Nutrition Services program also works with Willamalane Parks and Recreation District at 6 of those 12 elementary sites for their Kids Club After School Program. In addition, meals are provided for Child Centers located at both Springfield and Thurston High, along with the Preschool Promise Program at Maple Elementary. Other services available include á la carte selections and catering for special events at all locations within the school district.

Each month Nutrition Services staff prepare menus based on federal FDA guidelines for nutrition, and purchase ingredients that are as local, healthful, and natural as possible. Each year the District strives to partner with programs to support those efforts, such as the Willamette Farm and Food Coalition. This partnership incorporates the Harvest of the Month program where each month one locally grown item is highlighted and served weekly in all cafeterias. Harvest of the Month gives students the chance to taste and learn about the importance of eating fruits and vegetables.

The District has also partnered with FOOD for Lane County's Youth Farm, and Emerald Fruit and Produce to implement the Farm to School Program. The goals of these programs are to educate children about where their food comes from, how to grow their own food, and the value of fresh fruits and vegetables in their diet. The program has included farm field trips to FOOD for Lane County's Youth Farm, tasting tables in the cafeteria, a "harvest meal" in which students prepare a meal using produce they harvested at the farm, garden sessions at the Youth Farm, and nutrition lessons.

The Nutrition Services program operates under the philosophy that the program will be financially self-supporting, therefore reducing the need for additional subsidizing from the General Fund, all while providing quality meals and minimizing the financial impact to students, families, and the community.

NUTRITION SERVICES FUND – REVENUE BY SOURCES

Sources and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1600 Meal Sales	-	200,000	-	-		
1610 Lunch Sales	330,954	1,076	200,000	5,000		
1630 Other Meals	5,639	16,018	8,000	6,000		
1920 Contributions from Private Source	4,116	-	-	-		
1990 Misc Local Revenue	10,448	(2,371)	10,000	5,000		
3102 SSF School Lunch Match	40,530	40,530	40,000	40,000		
3299 State Grants	26,609	-	-	165,091		
4500 Federal Grants thru State	2,569,322	2,672,881	4,100,000	4,200,000		
4900 Revenue for/on Behalf of District	299,793	253,962	329,165	336,955		
5331 Sale of Fixed Assets	-	-	-	-		
5400 Beginning Fund Balance	943,127	309,944	-	964,182		
Total	**4,230,536**	**3,492,039**	**4,687,165**	**5,722,228**	**-**	**-**

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
3110 Nutrition Services Direction								
112 Classified Salaries	122,611	100,456	2.00	104,066	2.00	109,286		
114 Managerial Classified	88,795	95,563	1.00	95,326	1.00	89,691		
139 Benefit Pay	5,580	5,580	-	5,580	-	5,580		
155 Additional Pay - Classified	3,983	-	-	-	-	-		
189 Contracted Services	-	-	-	20,000	-	20,000		

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
210 PERS	67,925	67,439	-	66,067	-	55,264		
220 Social Security	16,239	14,734	-	15,167	-	16,618		
230 Other Required Payroll Costs	991	1,140.24	-	2,512	-	2,133		
240 Insurance	48,512	42,980	-	44,478	-	46,243		
322 Repairs & Maintenance	890	40	-	1,000	-	1,000		
340 Travel	48	-	-	2,000	-	3,000		
350 Communications	-	-	-	12,000	-	3,000		
352 Copier Use	153	36	-	-	-	-		
353 Postage	6,141	1,366	-	-	-	-		
355 Printing	7,957	749	-	-	-	-		
359 Other Communication	351	479	-	-	-	-		
389 Noninstructional Prof & Tech	5,618	3,990	-	10,000	-	10,000		
410 Supplies & Materials	2,155	1,141	-	2,500	-	3,500		
460 Nonconsumable Supplies	-	-	-	2,000	-	2,000		
470 Software	18,245	18,923	-	22,000	-	22,000		
480 Computer Hardware	-	-	-	1,500	-	1,500		
640 Dues & Fees	1,165	750	-	1,500	-	1,500		
670 Taxes & Licenses	-	-	-	250	-	250		
3110 Nutrition Services Direction Total	**397,359**	**355,369**	**3.00**	**407,946**	**3.00**	**392,565**	**-**	**-**
3120 Food Preparation Services								
112 Classified Salaries	1,022,992	994,597	39.61	1,079,794	41.28	1,187,911		
122 Classified Substitutes	26,340	18,792	-	30,110	-	31,616		
127 Summer Workers	-	9,691	-	-	-	-		
136 Additional Pay	2,944	3,984	-	6,500	-	6,500		
155 Additional Pay - Classified	1,604	-	-	-	-	-		

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
210 PERS	311,979	309,179	-	326,743	-	295,544		
220 Social Security	74,332	72,488	-	80,864	-	88,866		
230 Other Required Payroll Costs	25,366	30,273	-	40,149	-	40,565		
240 Insurance	500,022	459,249	-	524,993	-	578,415		
320 Property Services	-	-	-	70,000	-	90,000		
322 Repairs & Maintenance	11,291	8,997	-	-	-	-		
325 Electricity	31,447	30,397	-	-	-	-		
326 Fuel	43	-	-	-	-	-		
327 Water & Sewer	10,270	10,132	-	-	-	-		
340 Travel	19	-	-	500	-	1,000		
410 Supplies & Materials	81,920	68,304	-	125,000	-	150,000		
450 Food	1,285,653	993,915	-	1,729,165	-	1,900,000		
460 Nonconsumable Supplies	3,224	2,832	-	2,000	-	2,000		
541 Equipment	-	-	-	25,000	-	150,000		
3120 Food Preparation Services Total	**3,389,446**	**3,012,830**	**39.61**	**4,040,818**	**41.28**	**4,522,417**	**-**	**-**
3130 Food Delivery Services								
112 Classified Salaries	64,180	57,644	1.50	72,328	1.50	82,915		
155 Additional Pay - Classified	574	-	-	-	-	-		
210 PERS	20,285	17,186	-	21,627	-	20,405		
220 Social Security	4,837	4,364	-	5,352	-	6,135		
230 Other Required Payroll Costs	2,195	2,429	-	3,363	-	3,400		
240 Insurance	20,597	18,154	-	22,122	-	23,022		
320 Property Services	-	-	-	33,000	-	33,000		
325 Electricity	10,563	12,285	-	-	-	-		
326 Fuel	6,675	8,087	-	-	-	-		

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
327 Water & Sewer	1,448	1,990	-	-	-	-		
328 Garbage	2,407	1,671	-	-	-	-		
410 Supplies & Materials	27	30	-	500	-	500		
3130 Food Delivery Services Total	**133,788**	**123,839**	**1.50**	**158,292**	**1.50**	**169,377**	**-**	**-**
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	309,944	-	-	80,109	-	637,869		
7770 Unappropriated Ending Fund Balance Total	**309,944**	**-**	**-**	**80,109**	**-**	**637,869**	**-**	**-**
Total	**4,230,536**	**3,492,039**	**44.11**	**4,687,165**	**45.78**	**5,722,228**	**-**	**-**

CO-CURRICULAR FUND



CO-CURRICULAR FUND – OVERVIEW

The Co-Curricular Fund provides for costs associated with activities, athletics and other school enrichment programs. Co-curricular activities normally supplement the regular instructional programs and include, but are not limited to, such activities as club advisors, athletics, band, choir, and drama. Co-curricular activities occur at the middle and high school levels through the District offerings, as well as Willamalane Park & Recreation. Co-curricular activity at the elementary level provides funding for school crossing guards.





CO-CURRICULAR FUND – FUND 292 – REVENUE BY SOURCES

Source and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1711 Gate Receipts	52,696	-	50,000	50,000		
1712 Student Fees	97,026	-	-	-		
5200 Interfund Transfers	1,430,000	1,500,000	1,500,000	1,800,000		
5400 Beginning Fund Balance	-	13,055	768,223	1,281,704		
Total	**1,579,722**	**1,513,055**	**2,318,223**	**3,131,704**	**-**	**-**

CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2020–21	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1113 Elementary School Extracurricular								
133 Activity Pay	14,665	12,840	-	17,000	-	15,000		
210 PERS	4,366	3,998	-	5,083	-	3,692		
220 Social Security	1,068	933	-	1,258	-	1,110		
230 Other Required Payroll Costs	65	76	-	221	-	143		
240 Insurance	-	-	-	400	-	400		
1113 Elementary School Extracurricular Total	**20,163**	**17,847**	**-**	**23,962**	**-**	**20,344**	**-**	**-**
1122 Middle School Extracurricular								
133 Activity Pay	4,835	-	-	8,000	-	8,000		
134 Coaching Pay	24,315	-	-	26,218	-	29,000		
210 PERS	8,945	-	-	10,231	-	9,106		
220 Social Security	2,095	-	-	2,532	-	2,738		
230 Other Required Payroll Costs	237	-	-	445	-	352		
389 Noninstructional Prof & Tech	43,520	-	-	64,000	-	64,000		
1122 Middle School Extracurricular Total	**83,948**	**-**	**-**	**111,426**	**-**	**113,195**	**-**	**-**
1132 High School Extracurricular								
111 Licensed Salaries	206,211	200,871	3.00	223,044	3.00	236,357		
121 Licensed Substitutes	7,047	379	-	15,000	-	7,500		
130 Extended Days	9,119	-	-	4,700	-	15,000		
133 Activity Pay	183,251	88,297	-	202,470	-	167,109		
134 Coaching Pay	415,454	433,283	-	440,640	-	546,290		
135 Non-Professional Duty Pay	29,440	23,414	-	50,000	-	45,000		
139 Benefit Pay	400	400	-	400	-	400		
154 Licensed Extra Duty	4,995	7,066	-	2,500	-	2,500		
189 Contracted Services	-	-	-	2,500	-	2,500		
210 PERS	214,072	179,690	-	281,435	-	251,676		
220 Social Security	64,277	56,768	-	69,653	-	75,677		

CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2020–21	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1132 High School Extracurricular								
230 Other Required Payroll Costs	3,982	5,365	-	12,236	-	9,715		
240 Insurance	42,348	39,845	-	43,740	-	45,540		
319 Other Prof & Tech Services	19,585	8,692	-	32,917	-	40,000		
322 Repairs & Maintenance	-	-	-	10,000	-	7,500		
324 Rentals	1,478	1,258	-	-	-	-		
330 Student Transportation Services	-	-	-	130,000	-	150,000		
332 Nonreimbursable Transportation	138,380	37,506	-	-	-	-		
340 Travel	7,105	-	-	10,000	-	10,000		
355 Printing	622	2,653	-	3,000	-	3,000		
389 Noninstructional Prof & Tech	34,945	40,315	-	60,000	-	60,000		
410 Supplies & Materials	28,852	30,351	-	44,100	-	55,000		
460 Nonconsumable Supplies	16,235	10,638	-	20,000	-	20,000		
470 Computer Software	-	2,367	-	5,000	-	7,500		
471 Computer Software Agreements	6,239	7,373	-	5,000	-	5,000		
640 Dues & Fees	28,521	9,102	-	20,000	-	25,000		
1132 High School Extracurricular Total	**1,462,557**	**1,185,629**	**3.00**	**1,688,335**	**3.00**	**1,788,264**	**-**	**-**
4150 Building Acquisition & Improvement								
389 Noninstructional Prof & Tech	-	-	-	40,000	-	25,000		
530 Improvements Non-Building	-	-	-	450,000	-	1,000,000		
670 Taxes & Licenses	-	-	-	4,500	-	-		
4150 Building Acquisition & Improvement Total	**-**	**-**	**-**	**494,500**	**-**	**1,025,000**	**-**	**-**
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	13,055	309,578	-	-	-	184,900		
7770 Unappropriated Ending Fund Balance Total	**13,055**	**309,578**	**-**	**-**	**-**	**184,900**	**-**	**-**
Total	**1,579,722**	**1,513,055**	**3.00**	**2,318,223**	**3.00**	**3,131,704**	**-**	**-**

STUDENT BODY ACTIVITIES



STUDENT BODY ACTIVITIES – OVERVIEW

The Student Body Activities Fund is for funds which are raised or collected by and/or for school-approved student groups. These funds are legally restricted to expenditures for specific purposes and are raised and spent to promote the general welfare, education and morale of all students. The projects for fundraising of student body money should contribute to the educational, recreational or cultural experiences of students and should not conflict, but add to the instructional program. Funds derived from authorized clubs and organizations should be expended to benefit the specific club or organization, and to the extent possible, benefit those students currently in school who have contributed to the accumulation of those funds.

Management of student funds should be in accordance with sound business practices, including sound accounting procedures and should be audited on a regular basis. Usually, the funds are collected for a specific and designated purpose and must be approved by the managing staff member or school principal. Although most funds in the student body accounts are funds raised by students for student controlled activities, there are some District funds that are collected and accounted for in these accounts. These District funds could include supply fees when students are enrolled in certain classes to pay for the cost of supplies (woodshop, art, auto shop, etc.); lost and damaged textbooks and library books; District owned band/orchestra equipment rental; activity fees; District summer school fees; and physical education t-shirts which are available for purchase at some schools.

Examples of student body activities at the elementary schools include curriculum-related field trips, speakers and assemblies, comprehensive music programs, free swim lessons through Willamalane, Battle of the Books at every grade level, family reading nights, Lego Robotics club, and extra reading support in the Kinder Plus Program for kindergarten students.

Some of the student body activities at the middle schools include the Dream Catchers Enterprise which provides students with real world job experience, drama classes that stage musicals and/or plays each year, grade-level educational experiences with trips to OMSI, Oregon Coast Aquarium, Wildlife Safari, and an after-school dance program that gives students a chance to build skills for the cabaret program.

Some of the student body activities at the high schools include student leadership, field trips, arts electives, clubs, an annual Healthy Relations workshop, an annual community pep rally and several other student-led assemblies, opportunities in athletics (football, soccer, basketball, etc.), fine arts programs (marching band, drama, orchestra, etc.), career-based electives (leadership, woodshop, robotics, etc.), and through clubs (sex trafficking prevention, gay-straight alliance, multicultural, etc.)



STUDENT BODY ACTIVITIES – REVENUE BY SOURCES

Source and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1330 Summer School Tuition	50	-	5,000	-		
1510 Interest	8,219	3,131	10,000	5,000		
1700 Extracurricular Activities	1,322,209	231,880	2,400,000	2,000,000		
1920 Donations	22,792	41,485	-	40,000		
1990 Misc Local Revenue	40,089	2,807	100,000	50,000		
5400 Beginning Fund Balance	1,254,202	1,252,589	1,185,000	1,285,000		
Total	**2,647,561**	**1,531,892**	**3,700,000**	**3,380,000**	**-**	**-**

STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1113 Elementary Extracurricular								
310 Instruction Services	29,076	8,839	-	70,000	-	50,000		
410 Supplies & Materials	87,228	29,759	-	190,000	-	150,000		
440 Periodicals	-	101	-	-	-	-		
470 Software	-	153	-	-	-	-		
640 Dues & Fees	29,076	8,677	-	70,000	-	50,000		
1113 Elementary Extracurricular Total	**145,380**	**47,529**	**-**	**330,000**	**-**	**250,000**	**-**	**-**
1122 Middle School Extracurricular								
189 Contracted Services	165	-	-	-	-	-		
220 Social Security	13	-	-	-	-	-		
230 Other Required Payroll Costs	1	-	-	-	-	-		

STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1122 Middle School Extracurricular								
310 Instruction Services	2,092	4,965	-	10,000	-	10,000		
320 Property Services	1,840	50	-	20,000	-	10,000		
330 Student Transportation Services	1,711	-	-	5,000	-	5,000		
340 Travel	3,127	-	-	8,000	-	8,000		
350 Communications	77	-	-	5,000	-	5,000		
380 Noninstructional Prof & Tech	-	-	-	5,000	-	5,000		
410 Supplies & Materials	85,512	15,451	-	160,000	-	90,000		
420 Textbooks	-	-	-	5,000	-	-		
430 Library Books	-	363	-	-	-	5,000		
440 Periodicals	-	-	-	1,000	-	-		
460 Nonconsumable Supplies	2,859	-	-	5,000	-	10,000		
470 Software	195	127	-	1,000	-	2,000		
640 Dues & Fees	39,498	3,206	-	50,000	-	50,000		
1122 Middle School Extracurricular Total	**137,089**	**24,163**	**-**	**275,000**	**-**	**200,000**	**-**	**-**
1132 High School Extracurricular								
310 Instruction Services	88,426	30,252	-	150,000	-	125,000		
320 Property Services	9,522	320	-	50,000	-	30,000		
330 Student Transportation Services	1,105	-	-	5,000	-	2,000		
340 Travel	50,631	1,523	-	250,000	-	100,000		
350 Communications	3,616	980	-	20,000	-	15,000		
380 Noninstructional Prof & Tech	200	-	-	10,000	-	8,000		
410 Supplies & Materials	796,772	239,714	-	1,100,000	-	1,000,000		
420 Textbooks	-	-	-	1,000	-	1,000		
430 Library Books	-	39	-	1,000	-	1,000		
440 Periodicals	-	130	-	-	-	-		

STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1132 High School Extracurricular								
460 Nonconsumable Supplies	6,531	1,035	-	5,000	-	5,000		
470 Software	1,202	49	-	3,000	-	3,000		
480 Computer Hardware	2,401	-	-	5,000	-	5,000		
640 Dues & Fees	152,096	47,062	-	400,000	-	400,000		
1132 High School Extracurricular Total	**1,112,503**	**321,104**	**-**	**2,000,000**	**-**	**1,695,000**	**-**	**-**
6110 Contingency								
810 Contingency	-	-	-	300,000	-	300,000	-	-
6110 Contingency Total	**-**	**-**	**-**	**300,000**	**-**	**300,000**	**-**	**-**
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	1,252,589	1,139,097	-	795,000	-	935,000		
7770 Unappropriated Ending Fund Balance Total	**1,252,589**	**1,139,097**	**-**	**795,000**	**-**	**935,000**	**-**	**-**
Total	**2,647,561**	**1,531,892**	**-**	**3,700,000**	**-**	**3,380,000**	**-**	**-**

DEBT SERVICES FUND



DEBT SERVICES FUND – OVERVIEW

The Debt Services Fund provides for repayment of bonds approved by the public for capital construction, as well as repayment of pension bonds, and full faith credit financing obligations.

In 2005, the District extended into an agreement with the Oregon School Boards Association to authorize and issue limited tax pension bonds. The issue was used to refinance a majority of the District's unfunded actuarial liability due to the Public Employees Retirement System (PERS) at a rate less than PERS assesses. The District is obligated to pay this in full over a 23-year period with interest ranging from 4.05% to 4.76%.

In 2015, the District issued $44,040,338 in Refunding Bonds on the 2006 & 2007 series issues. Payments are due annually through 2029 with interest ranging from 1.26% to 3.83%.

In 2015, the District issued General Obligation Bonds and received proceeds in the amount of $71,498,907. Proceeds from the bond issue were used for the construction of Hamlin Middle School; classroom additions at Maple, Mt. Vernon, Ridgeview, Riverbend and Yolanda elementary schools; various capital improvements and safety upgrades at all schools; and technology upgrades at all schools. Repayment of these bonds are due through 2040 with interest ranging from 2.00% to 5.00%.

In 2020, the District issued Full Faith and Credit Project and Refunding Obligation Bonds in the amount of $4,330,000. A portion of the proceeds were used for refunding of the 2015B Full Faith and Credit Financing Agreement ($2,965,000) and a 2019 Bus Financing Agreement ($575,000), as well entering into an new money financing agreement ($790,000) to finance the purchase of five passenger buses. Repayment of these bonds are due through 2031 with interest at 1.13%.

In 2020, the District issued Full Faith Credit Financing Obligation in the amount of $1,000,000. The proceeds were used for the purchase of a 13.64 acre property parcel located with a larger 100-acre development on Marcola Road. The purchase of this parcel would be for development, at the necessary time, of a new elementary (K-5) or K-8 school, based on capacity needs. Payments are due annually through 2030 with interest at 2.65%.

In 2021, the District extended into an agreement with the Oregon School Boards Association to authorize and issue limited tax pension bonds. The issue was used to refinance a majority of the District's unfunded actuarial liability due to the Public Employees Retirement System (PERS) at a rate less than PERS assesses. The District is obligated to pay this in full over a 19-year period with interest ranging from 0.182% to 2.895%.

In 2021, the District issued General Obligation Refunding Bonds on the 2015A series which were used to finance projects authorized by the voters at the November 4, 2014 election. The District received proceeds in the amount of $23,525,000. The District is obligated to pay this in full over a 10-year period with interest ranging from 0.425% to 1.944%.

DEBT SERVICES FUND – OVERVIEW

Bond Series	Description	Bond Maturity	Original Amount Issued	Amount Refunded	Outstanding Bonds June 30, 2022
2005A	PERS Pension Bonds	06/30/2028	62,150,000	-	31,700,000
2015	Refunding 2015, partially refund 2006 & 2007 Issue	06/15/2029	44,040,338	-	25,147,336
2015	General Obligation Bond 2015 Issue	06/15/2040	71,498,907	23,525,000	43,648,907
2020	Refunding 2020, refund Full Faith Credit 2015 Issue **	06/01/1931	2,965,000	3,154,000	2,470,000
2020	Long-Term General Obligation Note	05/22/2030	1,000,000	-	820,359
2021	2021 PERS Pension Bonds Refunding 2021A	06/30/2040	106,955,000	-	104,285,000
2021	Refunding 2021, partially refund 2015A	06/15/2031	23,525,000	20,400,000	23,255,000
	Total		312,134,245	47,079,000	231,326,602

** Refunding 2020 original amount issued $4,330,000 of which $1,365,000 is paid in Transportation Equipment Fund

DEBT SERVICES FUND – REVENUE BY SOURCES

Source and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1111 Current Year Property Tax	7,095,674	7,339,700	7,200,000	7,300,000		
1112 Prior Years Property Tax	99,149	114,607	90,000	90,000		
1510 Interest	130,226	48,459	35,000	32,000		
1970 Assessments Other Funds	5,074,289	5,499,057	10,778,043	12,100,000		
5110 Bond Proceeds	-	3,270,214	106,955,000	-		
5200 Interfund Transfers	421,996	546,578.00	471,516	434,246		
5400 Beginning Fund Balance	1,346,858	1,113,587	981,678	540,000		
Total	**14,168,192**	**17,932,202**	**126,511,237**	**20,496,246**	**-**	**-**

DEBT SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2521 Fiscal Services								
389 Noninstructional Prof & Tech	-	68,175	-	732,925	-	1,000		
2521 Fiscal Services Total	-	68,175	-	732,925	-	1,000	-	-
5100 Debt Service								
611 Bond Redemption - PERS	3,415,000	3,790,000	-	6,870,000	-	8,100,000		
612 Bond Redemption - 2015 Refunding	3,838,263	3,826,390	-	3,763,215	-	3,626,688		
614 Principal - Admin Building	237,000	-	-	235,000	-	245,000		
615 Principal - Land	-	88,646	-	90,995	-	93,407		
617 Prinicpal - 2021 GO Refunding Bonds	-	-	-	-	-	390,000		
618 Bond Redemption - QZAB	78,858	78,858	-	78,859	-	-		
619 Bond Redemption - 2015	1,235,000	1,330,000	-	1,455,000	-	1,695,000		
620 Principal 2015 Full Faith Credit	-	3,414,000	-	-	-	-		
621 Bond Interest - PERS	2,048,259	1,888,847	-	3,616,524	-	3,712,411		
623 Bond Interest - 2015 Refunding	698,437	850,310	-	1,058,485	-	1,235,012		
624 Interest - Admin Building	106,138	-	-	81,150	-	74,100		
625 Interest - Land	-	26,500	-	24,151	-	21,739		
627 Interest - 2021 GO Refunding Bonds	-	-	-	-	-	407,925		
629 Bond Interest - 2015	1,397,650	1,362,000	-	1,295,500	-	202,750		
630 Interest 2015 Full Faith Credit	-	101,975	-	-	-	-		
5100 Debt Service Total	13,054,605	16,757,526	-	18,568,879	-	19,804,032	-	-
5400 PERS UAL Lump Sum Payment to PERS								
680 PERS UAL Payments	-	-	-	106,223,075	-	-		
5400 PERS UAL Lump Sum Payment to PERS Total	-	-	-	106,223,075	-	-	-	-
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	1,113,587	1,106,502	-	986,358	-	691,214		
7770 Unappropriated Ending Fund Balance Total	1,113,587	1,106,502	-	986,358	-	691,214	-	-
Total	**14,168,192**	**17,932,202**	**-**	**126,511,237**	**-**	**20,496,246**	**-**	**-**

CAPITAL PROJECTS FUND



CAPITAL PROJECTS FUND – OVERVIEW

The Capital Projects Fund provides for special projects involving acquisition of property, buildings or equipment, and construction and/or remodeling of facilities. Construction projects have been in response to priorities established through the Site and Facilities Advisory Committee or the School Board. Only projects of a significant nature are within this fund. Normal maintenance and minor remodeling activities are included in the General Fund.

In Oregon, the state does not provide funding for the construction, repair and maintenance of public school buildings. The only funding mechanisms available to public school districts for capital funds are local bond measures, facility grants, sale of land or facilities, or from general operating funds.

According to a growing body of research, poor building conditions and design are a liability to the safety, health and performance of students and teachers; and adequate school facilities are needed to support high standards for teachers' effectiveness and student achievement.[3] For example, if a building is poorly lit or inadequately heated and ventilated, it can be difficult for students to focus on their classes and academic performance can suffer.

When considering the quality of each school facility, the Facilities Advisory Committee considers several items:

- major facility issues;
- major Americans with Disabilities Act (ADA) and code issues;
- school design issues;
- recent improvements;
- year built; and
- creating an equitable experience for all students and all schools.

Of the 12 elementary and 4 middle schools, 8 are 50 years old or older. Based on the criteria listed above, these schools are ranked by the magnitude of the identified facilities issues. The Facilities Advisory Committee's supplemental report dated July 29, 2014, includes their recommended 10-year improvement plan. This supplemental report serves as a supplement to the more comprehensive Facilities Advisory Committee report from the 2012–13 school year.

The recommendations in the Facilities Advisory Committee reports are a product of the committee, reflect the majority consensus of the committee members, and were created to help improve education outcomes for all Springfield students.

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[3]Hollander, Arnie. "My School: My Health: My Achievement." Center for Innovative School Facilities. June 2012. <http://www.cisforegon.org>.

CAPITAL PROJECTS FUND – REVENUE BY SOURCES

Source and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1510 Interest	2,144	1,117	1,200	-		
1911 Facility Rental Fees	37,149	70,761	108,649	109,947		
1915 Property Rental Fees	8,649	9,694	-	-		
1962 Prior Year Expense Recovery	-	337	-	-		
1990 Misc Local Revenue	333,771	7,243	-	-		
4700 Federal Grants thru Other Governments	42,481	384,733	-	-		
5200 Interfund Transfers		133,848		-		
5300 Sale of or Compensation for Loss of Fixed Assets	1,759,064	-	-	800,000		
5400 Beginning Fund Balance	576,742	-	511,432	290,025		
Total	**2,760,000**	**607,733**	**621,281**	**1,199,972**	**-**	**-**

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2540 Operations & Maintenance of Plant Services								
189 Contracted Services	7,913	375	-	-	-	-		
210 PERS	1,019	108	-	-	-	-		
220 Social Security	605	29	-	-	-	-		
230 Other Required Payroll Costs	34	2	-	-	-	-		
322 Repairs & Maintenance	-	-	-	15,000	-	10,000		
355 Printing and Binding	37	-	-	-	-	-		
389 Noninstructional Prof & Tech	-	-	-	10,000	-	10,000		
410 Supplies & Materials	-	-	-	30,000	-	25,000		

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2540 Operations & Maintenance of Plant Services								
460 Nonconsumable Supplies	-	-	-	35,000	-	25,000		
541 Equipment	-	-	-	55,000	-	55,000		
670 Taxes & Licenses	-	11,395	-	2,500	-	-		
2540 Operations & Maintenance of Plant Services Total	**9,608**	**11,908**	**-**	**147,500**	**-**	**125,000**	**-**	**-**
2542 Care & Upkeep of Buildings Services - Custodial								
410 Supplies & Materials	13,075	-	-	15,000	-	15,000		
2542 Care & Upkeep of Buildings Services - Custodial Total	**13,075**	**-**	**-**	**15,000**	**-**	**15,000**	**-**	**-**
2544 Maintenance Services								
322 Repairs & Maintenance	-	-	-	25,000	-	75,000		
324 Rentals	2,092	-	-	5,500	-	5,000		
355 Printing and Binding	52	-	-	-	-	-		
410 Supplies & Materials	14,043	5,225	-	30,377	-	28,000		
460 Nonconsumable Supplies	11,780	-	-	27,500	-	25,000		
541 Equipment	27,769	-	-	55,000	-	55,000		
2544 Maintenance Services Total	**55,736**	**5,225**	**-**	**143,377**	**-**	**188,000**	**-**	**-**
2548 Painting/Furniture Services								
410 Supplies & Materials	-	-	-	15,000	-	15,000		
460 Nonconsumable Supplies	-	-	-	15,000	-	15,000		
2548 Painting/Furniture Services Total	**-**	**-**	**-**	**30,000**	**-**	**30,000**	**-**	**-**
4120 Land & Site Acquisition & Improvement								
510 Land Acquisition	-	90,639	-	-	-	-		
4120 Land & Site Acquisition & Improvement Total	**-**	**90,639**	**-**	**-**	**-**	**-**	**-**	**-**
4150 Building Acquisition & Improvement								
322 Repairs & Maintenance	189	-	-	-	-	-		
340 Travel	584	-	-	-	-	-		
383 Architect/Engineer Services	55,396	-	-	-	-	-		
389 Noninstructional Prof & Tech	15,738	-	-	10,000	-	100,000		
410 Supplies & Materials	16,180	-	-	10,000	-	-		

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
4150 Building Acquisition & Improvement								
460 Nonconsumable Supplies	-	-	-	15,000	-	-		
520 Buildings Acquisition	2,590,452	-	-	50,000	-	500,000		
530 Improvements Non-Building	-	-	-	5,000	-	100,000		
541 Equipment	-	-	-	25,000	-	-		
670 Taxes & Licenses	3,042	-	-	2,500	-	50,000		
4150 Building Acquisition & Improvement Total	**2,681,581**	**-**	**-**	**117,500**	**-**	**750,000**	**-**	**-**
6110 Contingency								
810 Contingency	-	-	-	167,904	-	91,972		
6110 Contingency Total	**-**	**-**	**-**	**167,904**	**-**	**91,972**	**-**	**-**
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	-	499,961	-	-	-	-		
7770 Unappropriated Ending Fund Balance Total	**-**	**499,961**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**2,760,000**	**607,733**	**-**	**621,281**	**-**	**1,199,972**	**-**	**-**

BOND FUND



BOND FUND – OVERVIEW

In November 2014, a $71.5 million bond measure was passed which allowed Springfield Public Schools to make improvements at every District school. These improvements are helping to prolong the useful lives of schools, reduce operating costs, improve the safety at schools, replace Hamlin Middle School, construct additional classroom space at five elementary schools, and update technology preparing students to be successful in 21st century colleges and careers. The School Board appointed a Bond Oversight Committee consisting of members from the community. The Committee met twice per year and received regular updates on bond spending. The Committee was responsible for reviewing bond projects to ensure they were in alignment with the projects approved by the voters, work with staff to provide reports to the School Board regarding bond spending and progress, and represent the work of the Committee in the community to assist in strengthening community trust and confidence in the District. At the end of each fiscal year, the Committee shared its findings with the School Board and community regarding the District's use of the bond funds. At the beginning of the 2020–21 year, the remaining bond funds were transferred to the Technology Fund for future technology equipment and upgrades.

BOND FUND – REVENUE BY SOURCES

Source and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1510 Interest	70,079	-	-	-	-	-
1997 E-Rate Rebates	176,690	-	-	-	-	-
5400 Beginning Fund Balance	3,685,738	2,588,941	-	-	-	-
Total	**3,932,507**	**2,588,941**	-	-	-	-

BOND FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1111 Elementary, K-5								
410 Consumable Supplies	108	-	-	-	-	-	-	-
480 Computer Hardware	537,648	-	-	-	-	-	-	-
1111 Elementary, K-5 Total	**537,756**	-	-	-	-	-	-	-
1121 Middle School Programs								
480 Computer Hardware	114,365	-	-	-	-	-	-	-
1121 Middle School Programs Total	**114,365**	-	-	-	-	-	-	-
1131 High School Programs								
480 Computer Hardware	238,843	-	-	-	-	-	-	-
1131 High School Programs Total	**238,843**	-	-	-	-	-	-	-
2661 Technology Services								
480 Computer Hardware	14,279	-	-	-	-	-	-	-
550 Depreciable Technology	438,324	-	-	-	-	-	-	-
2661 Technology Services Total	**452,602**	-	-	-	-	-	-	-
5200 Transfer of Funds								
710 Transfers	-	2,588,941	-	-	-	-	-	-
5200 Transfer of Funds Total	-	**2,588,941**	-	-	-	-	-	-
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	2,588,941	-	-	-	-	-	-	-
7770 Unappropriated Ending Fund Balance Total	**2,588,941**	-	-	-	-	-	-	-
Total	**3,932,507**	**2,588,941**	-	-	-	-	-	-

INSURANCE FUND



INSURANCE FUND – OVERVIEW

Beginning in October of 2013, the District set up the Insurance Fund and implemented a self-insured health benefit program that provides medical and dental insurance coverage to all eligible employees and their dependents as well as non-Medicare eligible retirees and their dependents. The District became self-insured for vision coverage in 2017–18. A self-insurance reserve was established by the District to pay medical and dental claims up to the self-insurance retention limit of $200,000 per covered individual. In the 2016–17 plan year, the self-insurance retention limit was increased to $250,000 per covered individual. Claims in excess of $250,000 are covered by a stop-loss policy. In the 2018–19 plan year a fully insured dental option was added.

Medical Plan	Average Employees	Budget Costs	Paid Claims	Admin Fees	Stop Loss Premiums	Total Costs	% of Budget	% Change
2013–14 Plan Year	1,379	15,235,953	11,936,274	542,244	1,150,167	13,628,685	89.5%	-
2014–15 Plan Year	1,364	15,216,666	12,927,092	558,108	1,079,502	14,564,702	95.7%	106.9%
2015–16 Plan Year	1,366	15,829,844	12,896,520	557,124	1,037,679	14,491,323	91.5%	99.5%
2016–17 Plan Year	1,368	15,724,104	13,735,170	554,040	849,152	15,138,362	96.3%	104.5%
2017–18 Plan Year	1,395	15,915,470	16,324,270	583,354	910,223	17,817,847	112.0%	117.7%
2018–19 Plan Year	1,415	17,312,514	15,651,997	609,726	956,880	17,218,603	99.5%	96.6%
2019–20 Plan Year	1,417	17,715,285	15,269,583	631,587	942,904	16,844,074	95.1%	97.8%
2020–21 Plan Year	1,372	17,664,551	17,558,113	706,434	995,301	19,259,848	109.0%	114.3%
2021–22 Annualized	1,340	18,052,970	18,033,248	707,520	1,029,658	19,770,426	109.5%	102.7%

Dental Plan	Average Employees	Budget Costs	Paid Claims	Fixed Costs	Total Costs	% of Budget	% Change
2013–14 Plan Year	1,367	1,849,202	1,660,821	83,630	1,744,451	94.3%	-
2014–15 Plan Year	1,352	1,878,507	1,705,064	86,014	1,791,078	95.3%	102.7%
2015–16 Plan Year	1,273	1,790,816	1,645,318	84,040	1,729,358	96.6%	96.6%
2016–17 Plan Year	1,207	1,695,324	1,558,005	79,668	1,637,673	96.6%	94.7%
2017–18 Plan Year	1,168	1,638,610	1,589,297	79,157	1,668,454	101.8%	101.9%
2018–19 Plan Year	1,137	1,683,344	1,591,400	85,300	1,676,700	99.6%	100.5%
2019–20 Plan Year	1,096	1,605,493	1,430,253	78,894	1,509,147	94.0%	90.0%
2020–21 Plan Year	1,074	1,655,592	1,479,945	80,550	1,560,495	94.3%	103.4%
2021–22 Annualized	1,018	1,586,156	1,373,399	76,986	1,450,385	91.4%	92.9%

INSURANCE FUND – OVERVIEW

Vision Plan	Average Employees	Premiums	Paid Claims	% of Budget	% Change
2013–14 Plan Year	1,366	245,528	192,424	78.4%	-
2014–15 Plan Year	1,349	242,703	195,104	80.4%	101.4%
2015–16 Plan Year	1,345	244,093	194,651	79.7%	99.8%
2016–17 Plan Year	1,353	243,490	205,062	84.2%	105.3%
2017–18 Plan Year	1,421	249,529	176,567	70.8%	86.1%
2018–19 Plan Year	1,463	257,064	185,487	72.2%	105.1%
2019–20 Plan Year	1,496	197,336	169,234	85.8%	91.2%
2020–21 Plan Year	1,445	190,360	176,668	92.8%	104.4%
2021–22 Annualized	1,394	183,539	164,407	89.6%	93.1%

Note - Informational only - Vision is paid from the General Fund

INSURANCE FUND – REVENUE BY SOURCES

Source and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1510 Interest	57,950	21,321	10,000	12,000		
1970 Assessments Other Funds	19,047,475	19,585,753	22,200,000	24,003,969		
1990 Misc Local Revenue	121,417	-	-	-		
5400 Beginning Fund Balance	3,353,280	2,931,380	700,000	700,000		
Total	**22,580,121**	**22,538,455**	**22,910,000**	**24,715,969**	**-**	**-**

INSURANCE FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2020-21	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2521 Fiscal Services								
112 Classified Salaries	53,760	55,039	1.00	57,023	1.00	59,884		
155 Classified Extra Duty	230	-	-	-	-	-		
210 PERS	16,914	19,159	-	17,049	-	14,737		
220 Social Security	3,986	4,040	-	4,220	-	4,431		
231 Workers' Compensation	195	206	-	285	-	285		
232 Unemployment	52	111	-	285	-	285		
240 Insurance	25,300	22,073	-	14,748	-	15,348		
240 Health Insurance Admin fees	2,323,604	1,486,210	-	1,850,000	-	1,900,000		
241 Health Insurance Claims	15,572,662	17,594,689	-	18,350,000	-	20,000,000		
242 Dental Insurance Claims	1,466,425	1,582,363	-	1,700,000	-	1,800,000		
243 Vision Insurance Claims	121,455	150,510	-	175,000	-	175,000		
245 Disability Insurance	-	154	-	-	-	-		
324 Rentals	9,318	33,359	-	25,000	-	35,000		
389 Noninstructional Professional & Technical	6,500	750	-	5,000	-	1,000		
410 Supplies	-	-	-	15,000	-	5,000		
640 Dues & Fees	48,340	42,775	-	60,000	-	55,000		
2521 Fiscal Services Total	**19,648,740**	**20,991,437**	**1.00**	**22,273,610**	**1.00**	**24,065,969**	**-**	**-**
6110 Contingency								
810 Contingency	-	-	-	136,390	-	150,000		
6110 Contingency Total	**-**	**-**	**-**	**136,390**	**-**	**150,000**	**-**	**-**
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	2,931,380	1,547,019	-	500,000	-	500,000		
7770 Unappropriated Ending Fund Balance Total	**2,931,380**	**1,547,019**	**-**	**500,000**	**-**	**500,000**	**-**	**-**
Total	**22,580,121**	**22,538,455**	**1.00**	**22,910,000**	**1.00**	**24,715,969**	**-**	**-**

INTERNAL PRINTING SERVICES



INTERNAL PRINTING SERVICES – OVERVIEW

The Print Services program is a full-service print shop for internal district and school clients, as well as select non-profit and governmental organizations. The Print Services goal is to provide printed material in support of educational programs in an efficient, professional, timely and cost-effective manner.

The Print Services program operates as a self-supporting program, minimizing the need for subsidy from the General Fund. The Print Services program continually strives to work within budgetary constraints, while providing quality printing services to its' customers. Reserves created by the program are used to replace convenience copiers and other production equipment, in support of the Print Services operations. Print Services manages the convenience copier programs for the District providing service and supplies as well as replacement copiers.

A "per copy charge" is assessed for each copy made on convenience copiers or produced in the print shop. Assessments are made to departments for copies used. These charges are credited to the Internal Printing Services Fund. The District operates the print shop that offers full service printing; including color printing, mailing, signage and banners, as well as many bindery and finishing services.

Since the Covid-19 Pandemic, the Print Shop has seen a decline in revenue. They are facing supply chain and inflationary issues that have affected the 2021–22 budget and is expected to continue into the 2022–23 budget. As mask mandates have been revised, the print services program has begun to see an increase in demand for services.



INTERNAL PRINTING SERVICES – REVENUE BY SOURCES

Source and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1970 Assessments Other Funds	297,709	203,454	342,000	340,000		
1971 Equipment Replacement	69,129	32,053	101,246	110,000		
1972 Equipment Maintenance	76,758	36,145	112,719	120,000		
1973 Postage Assessments	97,042	66,729	76,500	75,000		
1990 Misc Local Revenue	197,344	114,730	167,400	191,650		
5400 Beginning Fund Balance	136,947	16,330	-	-		
Total	**874,928**	**469,441**	**799,865**	**836,650**	**-**	**-**

INTERNAL PRINTING SERVICES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2573 Warehousing & Distributing								
322 Repairs & Maintenance	6,385	-	-	5,760	-	2,850		
324 Rentals	-	-	-	2,400	-	-		
350 Printing/Postage/Communication	80,198	71,263	-	76,500	-	65,000		
470 Software	1,900	2,189	-	2,190	-	2,250		
640 Dues & Fees	235	325	-	250	-	600		
2573 Warehousing & Distributing Total	**88,718**	**73,777**	**-**	**87,100**	**-**	**70,700**	**-**	**-**

INTERNAL PRINTING SERVICES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2574 Printing, Publishing & Duplication								
112 Classified Salaries	158,265	113,749	2.25	107,292	3.00	146,343		
114 Managerial Classified	66,296	72,313	1.00	77,716	1.00	84,662		
125 Student Workers	19,348	-	-	5,000	-	7,500		
139 Benefit Pay	6,480	6,480	-	6,480	-	6,480		
155 Classified Extra Duty Pay	2,553	-	-	-	-	-		
210 PERS	71,080	56,530	-	57,256	-	58,446		
220 Social Security	17,793	14,405	-	14,170	-	18,129		
230 Other Required Payroll Costs	1,689	1,737	-	3,060	-	2,904		
240 Insurance	72,661	50,512	-	48,091	-	62,473		
322 Repairs & Maintenance	94,019	34,787	-	87,500	-	90,000		
324 Rentals	2,226	-	-	-	-	-		
340 Travel	1,160	(861)	-	-	-	3,000		
350 Printing/Postage/Communication	523	-	-	-	-	-		
389 Noninstructional Prof & Tech	23,510	3,608	-	15,000	-	7,500		
390 Laundry Services	-	-	-	500	-	-		
410 Supplies & Materials	108,571	5,005	-	117,000	-	135,000		
460 Nonconsumable Supplies	32,901	2,023	-	10,000	-	2,500		
470 Software	1,194	1,857	-	2,000	-	2,500		
471 Software License Agreements	6,109	4,746	-	5,000	-	4,500		
480 Computer Hardware	-	-	-	-	-	1,500		
541 Equipment	54,729	-	-	90,000	-	90,000		
640 Dues and Fees	-	-	-	300	-	350		
2574 Printing, Publishing & Duplication Total	**741,107**	**366,891**	**3.25**	**646,365**	**4.00**	**723,787**	**-**	**-**

INTERNAL PRINTING SERVICES – EXPENDITURES BY FUNCTION

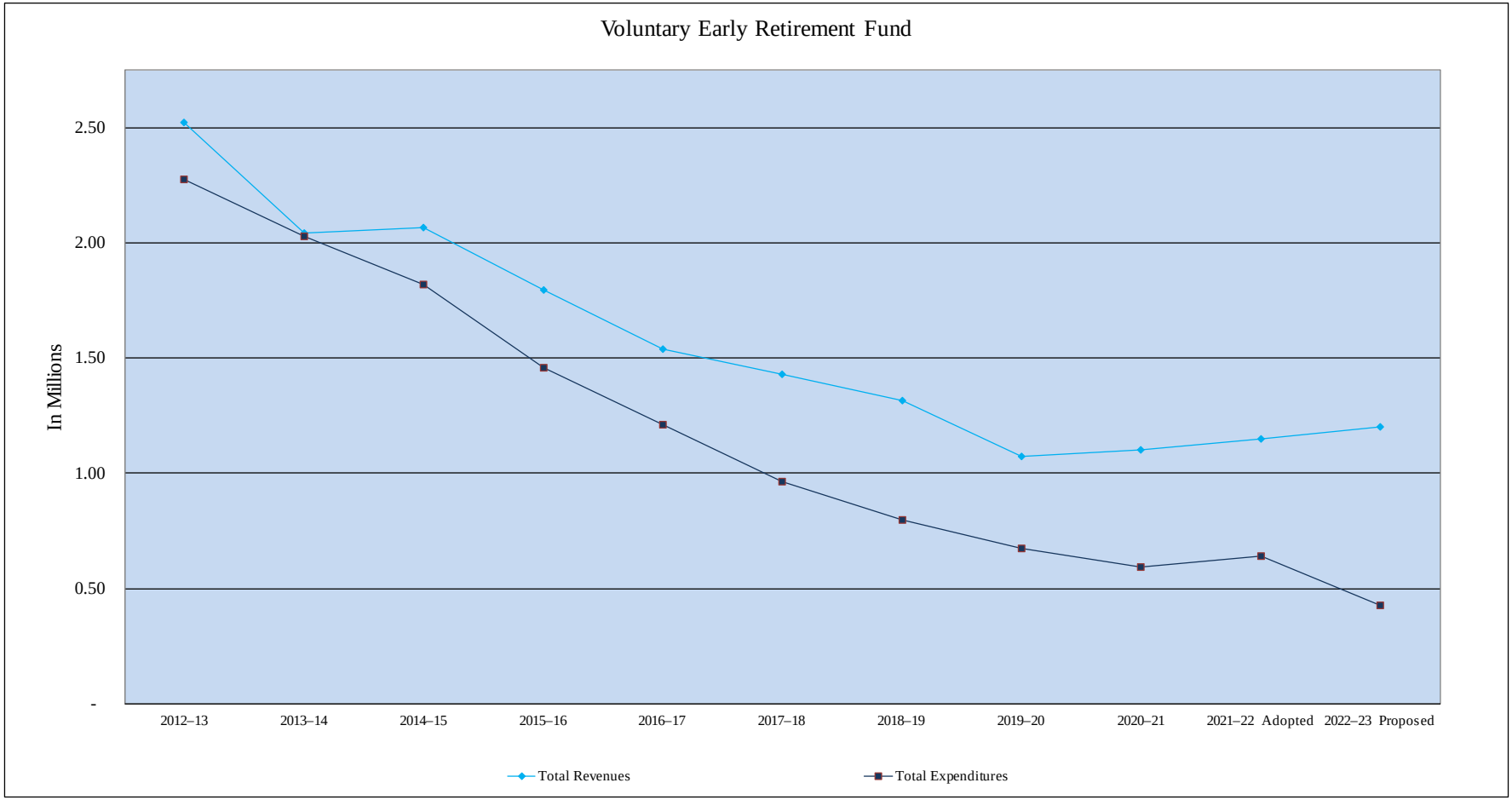
Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
5110 Long Term Debt Service								
610 Redemption of Principal	24,833	25,795	-	26,795	-	27,833		
621 Regular Interest	3,940	2,978	-	1,978	-	1,008		
5110 Long term debt service Total	**28,773**	**28,773**	**-**	**28,773**	**-**	**28,841**	**-**	**-**
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	16,330	-	-	37,627	-	13,322		
7770 Unappropriated Ending Fund Balance Total	**16,330**	**-**	**-**	**37,627**	**-**	**13,322**	**-**	**-**
Total	**874,928**	**469,441**	**3.25**	**799,865**	**4.00**	**836,650**	**-**	**-**

VOLUNTARY EARLY RETIREMENT



VOLUNTARY EARLY RETIREMENT – OVERVIEW

The Voluntary Early Retirement Fund provides for payment of the liability incurred by the District as a result of retirement benefit plans negotiated with the employee union groups which was available to employees hired prior to July 1, 1995. Provisions for payment after retirement exists within the licensed collective bargaining agreement. Assessments are made against all funds supporting personnel to pay current year costs. Any fund balance remaining at year end rolls to the next year to apply against future costs. Every two years, the District employs an actuarial firm to recalculate the actuarial accrued liability.



VOLUNTARY EARLY RETIREMENT – REVENUE BY SOURCES

Source and Description	Actual 2019–20	Actual 2020–21	Adopted 2021–22	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
1510 Interest	-	4,014	-	3,000		
1970 Assessments Other Funds	550,000	700,000	650,000	500,000		
5400 Beginning Fund Balance	522,269	396,389	500,000	700,000		
Total	**1,072,269**	**1,100,402**	**1,150,000**	**1,203,000**	**-**	**-**

VOLUNTARY EARLY RETIREMENT – EXPENDITURES BY FUNCTION

Function and Description	Actual 2019–20	Actual 2020–21	FTE 2021–22	Adopted 2021–22	FTE 2022–23	Proposed 2022–23	Approved 2022–23	Adopted 2022–23
2521 Fiscal Services								
389 Other Non-instructional Services	6,500	750	-	6,500	-	1,000		
2521 Fiscal Services Total	**6,500**	**750**	**-**	**6,500**	**-**	**1,000**	**-**	**-**
2700 Supplemental Retirement Program								
116 Retiree Stipend	70,863	57,739	-	65,000	-	40,000		
210 PERS	1,445	4,677	-	-	-	6,000		
220 Social Security	4,457	3,712	-	5,000	-	3,000		
240 Insurance	592,615	527,679	-	570,000	-	378,000		
2700 Supplemental Retirement Program Total	**669,380**	**593,807**	**-**	**640,000**	**-**	**427,000**	**-**	**-**
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	396,389	505,846	-	503,500	-	775,000		
7770 Unappropriated Ending Fund Balance Total	**396,389**	**505,846**	**-**	**503,500**	**-**	**775,000**	**-**	**-**
Total	**1,072,269**	**1,100,402**	**-**	**1,150,000**	**-**	**1,203,000**	**-**	**-**

SECTION DIVIDER

ADMINISTRATIVE STAFFING

2022–2023 ADMINISTRATIVE STAFFING

SCHOOL	STATUS	G. FUND	OTHER
Centennial	Administrator	1.00	-
Douglas Gardens	Administrator	1.00	-
Guy Lee	Administrator	1.00	1.00
Maple	Administrator	1.00	1.00
Mt. Vernon	Administrator	1.00	1.00
Page	Administrator	1.00	-
Ridgeview	Administrator	1.00	-
Riverbend	Administrator	1.00	1.00
Thurston Elementary	Administrator	1.00	-
Two Rivers-Dos Rios	Administrator	1.00	1.00
Yolanda	Administrator	1.00	-
Walterville	Administrator	0.50	-
Agnes Stewart	Administrator	2.00	-
Briggs	Administrator	2.00	-
Hamlin	Administrator	2.00	-
Thurston Middle	Administrator	2.00	-
A3 Magnet High School	Administrator	1.00	
Brattain Campus (Alternative Education)	Administrator	2.00	-
Springfield High	Administrator	3.00	1.00
Thurston High	Administrator	3.00	1.00
		28.50	**7.00**

INSTRUCTION & SPECIAL PROGRAMS	STATUS	G. FUND	OTHER
Assistant Superintendent of Instruction	Administrator	1.00	-
Director of Elementary Instruction	Administrator	1.00	-
Director of K-12 Teaching & Learning	Administrator	1.00	-
Director of High Schools	Administrator	1.00	-
Director of Special Programs	Administrator	0.95	0.05
Special Programs Coordinator	Administrator	0.80	0.20
Federal Programs & Grant Coordinator	Administrator	-	1.00
Diversity, Equity Coordinator	Administrator	-	1.00
Admin. on Special Assignment	Administrator	-	0.50
Alternative Education Coordinator	Administrator	0.50	-
Instructional Technology Coordinator	Exempt	1.00	-
Nursing Supervisor	Supervisor	-	1.00
Confidential Specialist	Confidential	1.00	-
		8.25	**3.75**
SUPERINTENDENT			
Superintendent of Schools	Administrator	1.00	-
Executive Assistant	Confidential	1.00	-
Community Engagement Officer	Supervisor	1.00	-
		3.00	**-**
HUMAN RESOURCES			
Director of Human Resources	Administrator	1.00	
Assistant Director of Human Resources	Administrator	1.00	-
		2.00	**-**

FINANCIAL SERVICES	STATUS	G. FUND	OTHER
Chief Operations Officer	Administrator	1.00	-
Confidential Specialist	Confidential	1.00	-
Director of Finance	Supervisor	1.00	-
Benefits Supervisor	Supervisor	1.00	-
Budget & Payroll Supervisor	Supervisor	1.00	-
Purchasing & Grants Manager	Supervisor	0.50	0.50
Print Services Supervisor	Supervisor	-	1.00
		5.50	**1.50**
MAINTENANCE & CUSTODIAL			
Assistant Director - Facilities	Administrator	1.00	-
HVAC/MEP Maintenance Foreman	Supervisor	1.00	-
Carpentry/Maintenance Foreman	Supervisor	1.00	-
Transportion & Operations Asst. Supervisor	Supervisor	0.25	-
		3.25	**-**
NUTRITION SERVICES			
Nutrition Services Supervisor	Supervisor	-	1.00
		-	**1.00**
TRANSPORTATION			
Transportation & Operations Coordinator	Supervisor	1.00	-
Transportation Assistant Supervisor	Supervisor	1.00	-
Transportation & Operations Asst. Supervisor	Supervisor	0.75	-
		2.75	**-**
TECHNOLOGY			
Director of Technology	Administrator	1.00	-
Network Services Manager	Supervisor	1.00	-
Server Support Analyst	Exempt	1.00	-
Network Support Analyst 2	Exempt	1.00	-
Systems Analyst	Exempt	2.00	-
Database Administrator	Exempt	1.00	-
		7.00	**-**

	2021–2022	2022–2023
GENERAL FUND	59.05	60.25
OTHER FUNDS	9.25	13.25
	68.30	73.50

TOTALS	
Administrator	50.50
Supervisor	14.00
Confidential	3.00
Exempt	6.00
	73.50

STAFFING SUMMARY - 2022–23 & 2021–22 COMPARISON

General Fund

	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
Function	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**
1111	192.52	200.84	(8.32)	30.04	32.75	(2.71)			-	222.56	233.59	(11.03)
1121	92.20	93.95	(1.75)	5.87	5.71	0.16			-	98.07	99.66	(1.59)
1131	117.85	107.53	10.32	1.97	1.47	0.50			-	119.82	109.00	10.82
1140			-	4.92	4.92	-			-	4.92	4.92	-
1220	31.60	24.69	6.91	56.75	85.44	(28.69)			-	88.35	110.13	(21.78)
1250	34.50	41.62	(7.12)	31.30	31.30	-			-	65.80	72.92	(7.12)
1280	13.00	3.00	10.00			-			-	13.00	3.00	10.00
1291	15.87	15.87	-	16.15	16.15	-			-	32.02	32.02	-
1292	0.50	0.50	-	0.84	0.84	-			-	1.34	1.34	-
2110	5.80	11.25	(5.45)	8.25	6.00	2.25			-	14.05	17.25	(3.20)
2113	0.50		0.50			-			-	0.50	-	0.50
2115			-	4.75	4.75	-			-	4.75	4.75	-
2119	0.80		0.80	1.00		1.00			-	1.80	-	1.80
2122	6.00	10.67	(4.67)	2.97	2.97	-			-	8.97	13.64	(4.67)
2130	5.50	5.50	-	11.94	8.45	3.49			-	17.44	13.95	3.49
2142	8.89	10.65	(1.76)			-			-	8.89	10.65	(1.76)
2152	13.00	15.08	(2.08)			-			-	13.00	15.08	(2.08)
2160	2.00	2.00	-	2.25	2.25	-			-	4.25	4.25	-
2190	1.17	1.17	-	2.71	1.84	0.87	1.75	1.75	-	5.63	4.76	0.87
2210	24.45	24.45	-	2.20	2.50	(0.30)	7.50	7.30	0.20	34.15	34.25	(0.10)
2221		1.66	(1.66)	14.58	13.96	0.62			-	14.58	15.62	(1.04)
2230			-	0.50	0.50	-			-	0.50	0.50	-
2321			-			-	2.00	2.00	-	2.00	2.00	-
2410	8.00	7.92	0.08	43.20	45.26	(2.06)	27.50	27.50	-	78.70	80.68	(1.98)
2521			-	4.25	4.25	-	5.00	5.00	-	9.25	9.25	-
2540			-	5.00	5.00	-	2.00	2.00	-	7.00	7.00	-
2541			-	5.00	5.00	-	1.00	1.00	-	6.00	6.00	-
2542			-	57.50	57.50	-	0.25	0.25	-	57.75	57.75	-
2543			-	6.00	6.00	-			-	6.00	6.00	-
2545			-	1.00	0.50	0.50			-	1.00	0.50	0.50
2546			-	1.00	1.00	-			-	1.00	1.00	-
2547			-	6.00	6.00	-			-	6.00	6.00	-
2548			-	3.00	3.00	-			-	3.00	3.00	-
2549			-	2.56	2.00	0.56			-	2.56	2.00	0.56
2551			-	72.07	70.79	1.28	2.75	2.75	-	74.82	73.54	1.28

STAFFING SUMMARY - 2022–23 & 2021–22 COMPARISON

General Fund - Continued

	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
Function	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**
2572			-	1.25	1.25	-	0.50	0.50	-	1.75	1.75	-
2577			-	0.50		0.50			-	0.50	-	0.50
2633			-	1.75	1.75	-	1.00	1.00	-	2.75	2.75	-
2641	0.20	0.20	-	5.00	5.00	-	2.00	2.00	-	7.20	7.20	-
2661			-	7.00	6.00	1.00	7.00	6.00	1.00	14.00	12.00	2.00
2670			-	0.50	1.00	(0.50)			-	0.50	1.00	(0.50)
2680			-	0.75	0.75	-			-	0.75	0.75	-
			-									
Total	**574.35**	**578.55**	**(4.20)**	**422.32**	**443.85**	**(21.53)**	**60.25**	**59.05**	**1.20**	**1,056.92**	**1,081.45**	**(24.53)**

Federal, State & Local Funds

	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
Function	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**
1131	9.18	8.84	0.34	1.75		1.75			-	10.93	8.84	2.09
1140	2.00	2.00	-	4.98	2.11	2.86			-	6.98	4.11	2.86
1220	1.00	1.00	-	25.99	24.11	1.88			-	26.99	25.11	1.88
1228	0.40	0.40	-			-			-	0.40	0.40	-
1250	5.00	4.00	1.00	12.03	7.88	4.16			-	17.03	11.88	5.16
1272	10.87	13.64	(2.77)	44.65	38.84	5.81			-	55.52	52.48	3.04
1291	0.15	0.75	(0.60)		0.69	(0.69)			-	0.15	1.44	(1.29)
2110	1.00	1.50	(0.50)			-			-	1.00	1.50	(0.50)
2112	0.25		0.25	8.66	6.68	1.98			-	8.91	6.68	2.23
2119			-	0.30	0.30	-			-	0.30	0.30	-
2120			-	0.97	1.10	(0.13)			-	0.97	1.10	(0.13)
2190			-	0.23		0.23			-	0.23	-	0.23
2122	1.00	1.50	(0.50)		1.06	(1.06)			-	1.00	2.56	(1.56)
2142	1.20	1.20	-			-			-	1.20	1.20	-
2190		0.20	(0.20)		0.60	(0.60)	0.25	0.25	-	0.25	1.05	(0.80)
2210	1.00	0.15	0.85			-	1.00	1.50	(0.50)	2.00	1.65	0.35
2211	4.95	4.00	0.95	0.70	0.70	-			-	5.65	4.70	0.95
2410	0.50	0.75	(0.25)	0.22	0.31	(0.09)			-	0.72	1.06	(0.34)
2521			-	1.00	0.50	0.50	0.50	0.50	-	1.50	1.00	0.50

STAFFING SUMMARY - 2022–23 & 2021–22 COMPARISON

Federal, State & Local Funds - Continued

	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
Function	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**
2551			-	0.50	0.50	-			-	0.50	0.50	-
2641		0.80	(0.80)			-			-	-	0.80	(0.80)
3310			-	5.98	4.51	1.47			-	5.98	4.51	1.47
3360			-	0.97	1.75	(0.78)			-	0.97	1.75	(0.78)
Total	**38.50**	**40.73**	**(2.23)**	**108.91**	**91.62**	**17.30**	**1.75**	**2.25**	**(0.50)**	**149.16**	**134.60**	**14.57**

Other Funds

	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
Function	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**
1111	36.50	27.50	9.00	7.50	7.50	-			-	44.00	35.00	9.00
1121	4.00	8.63	(4.63)			-			-	4.00	8.63	(4.63)
1131	5.00	3.00	2.00			-			-	5.00	3.00	2.00
1132	3.00	3.00	-			-			-	3.00	3.00	-
1400	-	9.00	(9.00)			-			-	-	9.00	(9.00)
2110	11.00	11.00	-	22.50	18.75	3.75	1.00	1.00	-	34.50	30.75	3.75
2119			-			-			-	-	-	-
2130			-			-	1.00		1.00	1.00	-	1.00
2210	2.00	-	2.00			-	0.50		0.50	2.50	-	2.50
2410			-			-	7.00	4.00	3.00	7.00	4.00	3.00
2521			-	1.00	1.00	-			-	1.00	1.00	-
2574			-	3.00	2.25	0.75	1.00	1.00	-	4.00	3.25	0.75
3110			-	2.00	2.00	-	1.00	1.00	-	3.00	3.00	-
3120			-	41.28	39.61	1.67			-	41.28	39.61	1.67
3130			-	1.50	1.50	-			-	1.50	1.50	-
Total	**61.50**	**62.13**	**(0.63)**	**78.78**	**72.61**	**6.17**	**11.50**	**7.00**	**4.50**	**151.78**	**141.74**	**10.04**

All Funds

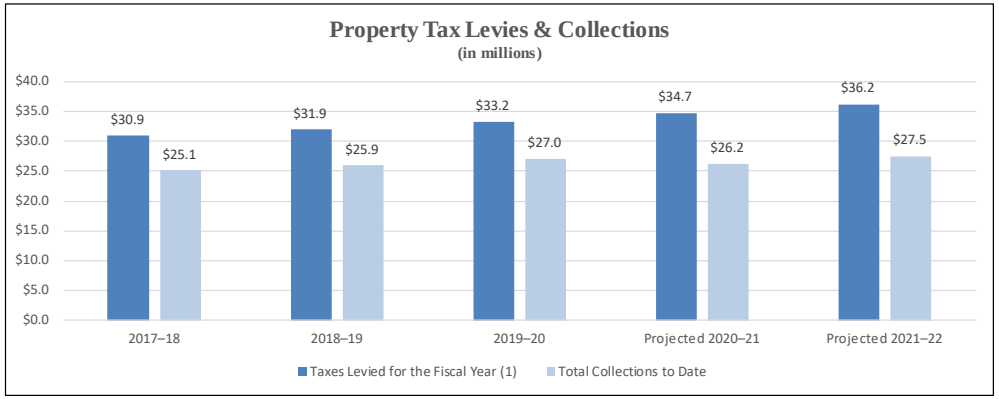
	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
Function	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**	**2022–23**	**2021–22**	**Variance**
Total	**674.35**	**681.41**	**(7.06)**	**610.01**	**608.08**	**1.93**	**73.50**	**68.30**	**5.20**	**1,357.86**	**1,357.79**	**0.07**

ASSESSED VALUE AND PROPERTY TAX SUMMARY

The permanent tax rate and local option tax collections are determined by the State of Oregon Constitution and State Statues. Existing districts cannot increase their permanent rate authority. Local option levies are limited to five years for operations and ten years for capital projects. Elections for local option levies must meet the double majority election test, except in May and November general elections. Rates for debt services are set based on each year's requirements. Springfield School District does not currently have a local option tax levy.

	2017–18	2018–19	2019–20	2020–21	2021–22	Projected 2022–23
Tax Rates						
Permanent Tax Rate per $1,000 of AV	4.6412	4.6412	4.6412	4.6412	4.6412	4.6412
GO Bond Tax Rate per $1,000 of AV	1.1754	1.1754	1.1754	1.1754	1.1754	1.1754
Local Option Tax Rate per $1,000 of AV	-	-	-	-	-	-
Average Assessed Value	$ 159,022	$ 164,076	$ 169,553	$ 174,924	$ 180,683	$ 186,646
Tax Burden	925	954	986	1,017	1,051	1,086
Tax Burden Increase	0.12%	0.11%	0.11%	0.10%	0.10%	0.11%

source: Year median AV data



Source: Lane County Department of Assessment and Taxation
Amounts are based upon the tax collection year July 1 to June 30

SECTION DIVIDER

GLOSSARY

ACCOUNT CODES: Account codes identify the funding source and nature of a budgeted expenditure.

ACCOUNTING SYSTEM: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organization components.

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACCRUE: To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

ACCRUED LIABILITIES: Amounts owed but not yet due; for example, accrued interest on bonds or notes.

ACCRUED REVENUES: Levies made or revenue earned and not collected regardless of whether due or not.

ACHIEVEMENT GAP: A persistent and significant disparity in educational achievement and attainment among groups of students as determined by a standardized measure.

ACTUARIAL: Relating to the compiling and analyzing statistical calculations, especially of life expectancy.

AD VALOREM: A tax whose amount is based on the value of a transaction or of property.

ADMINISTRATORS, LICENSED: Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the district. This includes positions such as the Superintendent, Assistant Superintendent, Directors of Instruction, Administrators, School Principals, etc.

ADMINISTRATORS, NON-LICENSED: Administrative or supervisory positions not requiring any type of licensure but who meet eligibility and or needs set forth by the district. This category is primarily made up of managers or supervisors that support the business operations of the district.

ADOPTED BUDGET: The financial plan adopted by the School Board which forms a basis for expenditure appropriations.

ALLOCATIONS: To divide an appropriation into amounts for specific purposes.

APPROPRIATION: An authorization, usually limited in amount and time, granted by a legislative body to make expenditures and to incur obligations for specific purchases.

ASSESSED VALUE (AV): The portion of value of real or personal property that is taxable; the lesser of the property's real value or the constitutional value limit. The value limit may increase 3% annually unless qualifying improvements or changes are made to the property.

ASSESSMENT: A method to measure what students are learning (i.e., testing).

GLOSSARY (Continued)

ASSET: An economic benefit obtained or controlled by the district as a result of a past transaction or event.

ASSIGNED FUNDS: Funding designated at the district level for a specific purpose.

AVERAGE DAILY MEMBERSHIP (ADM): The measure that indicates the average number of students in membership on any given day during the reporting period.

AVERAGE DAILY MEMBERSHIP RESIDENT (ADMr): The ADM of the students who live in the district, regardless of where they attend.

AVERAGE DAILY MEMBERSHIP WEIGHTED (ADMw): The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given an additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

BALANCED BUDGET: The district considers the budget balanced when total expenditures are equal to total revenues. However, there are instances when revenues exceed expenditures, or when expenditures exceed revenues but residual fund balances are used to make up the difference.

BEGINNING FUND BALANCE: Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year. The beginning fund balance is the same amount as the previous year's ending fund balance.

BIENNIUM: A two-year period.

BOND OR BOND ISSUED: A certificate of debt guaranteeing payment of the original investment plus interest on specific dates.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures and means of financing them for a single fiscal year.

BUDGET COMMITTEE: Consists of five community members and our five board members. Committee members must live in the district, must not be an officer or employee of the district, and must be a registered voter of the district. Budget committee positions are appointed by the Board of Education for three-year terms.

BUDGET DOCUMENT: The instrument used by the budget-making authority to present a comprehensive financial plan to the School Board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

BUDGET INITIATIVES: Short-term goals or objectives the district intends to accomplish in the near future. Initiatives should support the district's missions and long-term goals.

BUDGETARY CONTROL: The management of the district, in accordance with an approved budget, for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET: A plan of proposed capital projects for the coming year and the means for financing them.

GLOSSARY (Continued)

CAPITAL EXPENDITURES: Tangible property of a more or less permanent nature with a useful life of at least three years, and costing at least $5,000. Examples of capital expenditures include buildings, copy machines, buses, and computer/information technology equipment.

CARRY OVER FUND BALANCE: Represents the amount of the prior year's ending fund balance that is budgeted as a resource in the next year.

CERTIFIED TAX RATE: A tax "ceiling" set by state law to protect taxpayers from unchecked tax increases. If the proposed tax rate is above the certified rate, an agency must advertise the proposed increase and hold public hearings before their rate can be approved.

CHARTER SCHOOL: A public school operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district. It is given the authority to operate under a contract or "charter" between the members of the charter school community and the local board of education (sponsor). Under Oregon law, a charter school is a separate legal entity operating under a binding agreement with a sponsor.

CLASSIFIED STAFF: Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.

COMMITTED FUNDS: Funds designated by the School Board for specific purposes.

COMMON SCHOOL FUND: Interest on trust funds from state sale of miscellaneous lands.

COMPRESSION: A reduction in taxes required by Measure 5 property tax limits. Compression is computed on a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

CONTINGENCY: A special amount budgeted each year for unforeseen expenditures. Transfer for general fund operating contingency funds to cover unanticipated expenditures requires Board approval.

CORPORATE ACTIVITY TAX (CAT): The CAT is applied to taxable Oregon commercial activity in excess of $1 million. The tax is computed as $250 plus 0.57 percent of taxable Oregon commercial activity of more than $1 million. Only taxpayers with more than $1 million of taxable Oregon commercial activity will have a payment obligation.

CORONAVIRUS DISEASE 2019 (COVID-19): A respiratory illness that can spread from person to person.

COST CENTER: Part of the district that does not produce direct profit and adds to the cost of running the overall organization. An example of a cost center is the purchasing department.

COUNTY SCHOOL FUND: Distributed by ESD sources and includes property tax levy, state forest fees, and various fines such as gambling fees.

DEBT SERVICE: Cash required over a given period for the repayment of interest and principal on a debt.

DEFICIT: The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

GLOSSARY (Continued)

DEPRECIATION: The expiration of the useful life of district assets, attributable to age, wear and tear, and obsolescence.

DIFFERENTIAL: The term used for extra duty pay in the salary schedule.

E-RATE: Mandated by Congress in 1996 and implemented by the Federal Communications Commission in 1997, the E-rate provides discounted telecommunications, Internet access, and internal connections to eligible schools and libraries, funded by the Universal Service Fund (USF).

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER): Part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provided funds to help Local Education Authorities (LEA) respond to changes in student needs due to COVID-19 (CARES Act, Section 18003).

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II): A Coronavirus Response and Relief Supplemental Appropriations Act, (CRRSA),signed into law on December 27, 2020 and provides an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER III): The American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, enacted on March 11, 2021.

ENCUMBRANCE: A method of reserving funds for purchase orders, salary contracts, and other financial commitments which are forthcoming.

ENDING FUND BALANCE: The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: 1) unexpended budget (budgeted expenditures minus actual expenditures); and 2) revenues received in excess of the budgeted amount.

ENGLISH LANGUAGE DEVELOPMENT (ELD): A program that provides education support to students who do not meet a minimal English language proficiency standard. Former terms (and sometimes still used) – English Language Learner (ELL) or English as a Second Language (ESL).

EVERY STUDENT SUCCEEDS ACT (ESSA): Is the nation's main education law for all public schools. The law holds schools accountable for how students learn and achieve. ESSA aims to provide an equal opportunity for students who get special education services.

EQUALIZATION: A method of allocating local and state funds for schools adopted by the 1991 Oregon legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

EXECUTIVE CABINET: Consists of a group of district administrators appointed by the Superintendent.

EXPENDITURE: A charge that is incurred, presumably to benefit the district.

FEDERAL PROGRAMS: Federally funded programs. An example would be Migrant and Indian Education, among others.

FISCAL YEAR (FY): A 12-month period beginning July 1st and ending June 30th each year. The district's budget operates annually on this schedule.

FIXED COSTS: A cost, such as rent, that does not change with increases or decreases in the amount of services provided.

GLOSSARY (Continued)

FULL-TIME EQUIVALENT (FTE): A unit of workforce measurement. An employee hired to fill a normal contract day of approximately 8 hours is considered 1.0 FTE. An assistant that works ½ time is considered 0.5 FTE, and so forth.

FUNCTION: A relatively broad grouping of related expenditures or revenue aimed at accomplishing a common objective.

FUND BALANCE: The difference between assets and liabilities (see "asset" and "liability").

FUNDS: The annual budget is made up of several divisions, called funds. Funds that receive revenue directly from property taxes include the general fund and debt service fund. Funds that do not receive revenue from property taxes include the capital projects fund and the special revenue funds. Funds that receive revenue primarily from other district funds because they 1) provide services to other funds and charge back for that service, or 2) serve as reserves for specific purposes as permitted by statute and approved by the School Board, are titled internal service funds. Other funds serving the community are the enterprise and trust funds.

GENERAL FUND: The fund used to account for district operations except those required to be accounted for in another fund.

GENERAL OBLIGATION BOND (GO BOND): A bond that is secured by the pledge of a government's "full faith and credit." General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

HIGH COST DISABILITY GRANT: State School Fund allocation to reimburse school districts for expenditures above $30,000 per student for high cost special education students.

INDIRECT COST: Costs that are associated with, but not directly attributable to, a specific program or service provided.

LEGAL DEBT LIMIT: The amount of debt the district can enter into; based on the overall taxable market value of Springfield multiplied by 7.95%.

LEGAL DEBT MARGIN: Amount of debt the district can enter into after current debt is included. This can be classified as a percentage or dollar amount. See "legal debt limit".

LIABILITY: An obligation of the district arising from past transactions or events. Liabilities are recorded on the district's balance sheet.

LICENSED STAFF: All licensed teachers, counselors, media specialists and other support staff under contract with the district. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.

LOCAL OPTION LEVY: A tax levy approved by the 1999 legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.

MAGNET SCHOOL: A magnet program is a program in a public school that usually focuses on a special area of study, such as science, the performing arts, or career education. A magnet school is an entire school with a special focus. These programs and schools are designed to attract students from across a district.

MEASURE 5: Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to $5 per $1,000 of assessed value.

GLOSSARY (Continued)

MEASURE 47: Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995–96 levels less 10% and capping future increases by 3% annually.

MEASURE 50: Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

MEASURE 56: State ballot measure referred by the Legislature to remove the "double majority" requirement for approval of local property tax measures from all May and November elections. Approved by voters in November 2008.

MODIFIED ACCRUAL BASIS: Government accounting method where revenue is recognized when it becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred.

NON-ROUTINE EXPENDITURE: Expenditures that occur infrequently and are not typically part of normal operations.

OBJECT: A classification used for both revenues and expenditures to determine the kind of transaction taking place. Examples of objects includes teacher salaries, textbooks, and repairs.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Use of an annual operating budget is required by state law.

OREGON ASSESSMENT OF KNOWLEDGE AND SKILLS (OAKS): State assessment testing of student achievement in the areas of reading, math, writing and science for students in grades 3 through 12.

OREGON PUBLIC EMPLOYEES RETIREMENT FUND (OPERF): A cost sharing multiple-employer defined benefit pension plan administered by the Oregon Public Retirement System; this plan is for qualifying employees who were hired before August 29,2003. Members in this plan are either Tier One (hired on or before December 31, 1995) or Tier Two (hired on or after January 1, 1996, and before August 29, 2003).

OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP): A hybrid successor plan to the OPERF; OPSRP consists of two programs. The Pension Program is the defined benefit portion of the plan and applies to qualifying employees hired after August 29, 2003. Beginning January 1, 2004, all PERS members contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP.

OREGON REVISED STATUTES (ORS): Oregon laws established by the legislature.

OREGON SCHOOL EMPLOYEES ASSOCIATION (OSEA): The employee group representing classified staff.

OTHER FINANCING SOURCE: Transactions that cannot be clearly classified as either a revenue or expenditures. An example is the transfer of fund balances from one fund to another.

GLOSSARY (Continued)

PAYROLL COSTS: Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are group health insurance, contributions to Public Employees Retirement System (PERS), social security (FICA), workers' compensation, and unemployment insurance.

PERMANENT TAX RATE: The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. A district can levy any rate or amount up to their permanent rate authority each year. The district's permanent tax rate is $4.6412.

PROGRAM: Revenues and expenditures that are tracked as a particular project. An example of a program is "Title I", which is referenced in the book as a federal grant the district received. The district operates approximately 100 such programs.

PROGRAM REVIEWS: Part of the internal review process for the general fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency, and assessing budget needs for the next year.

PROPERTY TAX LEVY: Individual components of property taxes the district receives each year. The district may receive tax revenue from up to three different levies (permanent, bonded, and local option), and when combined they form the overall property tax rate.

PROPERTY TAX RATE: The tax rate at which homes and businesses are charged annually.

PROPOSED BUDGET: Financial and operating plan for the district that the Superintendent is recommending to the public and budget committee.

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS): System that administers public employee benefits in Oregon. The district contributes to two pension plans administered by PERS: The Oregon Public Employees Retirement Fund (OPERF) and the Oregon Public Service Retirement Plan (OPSRP).

QUALITY EDUCATION MODEL (QEM): A model, developed by the Legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, specifies what constitutes adequate funding and services for elementary, middle and high school students.

REAL MARKET VALUE: Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date of the tax year.

REGRESSION ANALYSIS: A statistical method that can be used for predicting future numerical values. The district uses a form of regression analysis when projecting future enrollment, revenues, and other figures.

REQUIREMENT: An expenditure or net decrease to fund resources.

RESOURCES: Estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.

REVENUES: Actual income the district receives from external sources. Donated items of value are not counted as revenue. Types of revenue include:

- Unrestricted: Revenues received by the district that can be used for any legal purpose desired by the district, without restriction.
- Restricted: Revenues received by the district that must be used for a categorical or specific purpose. If such money is not completely used, it must be returned.
- Revenues from intermediate sources: Revenues that come to the district from other local governments, such as the Safe Routes to School.

GLOSSARY (Continued)

REVENUES (continued):
- Revenues from state sources: Revenues that come to the district from, or through, the Oregon Department of Education.
- Unrestricted grants-in-aid: Revenues received as grants by the district, which can be used for any legal purpose desired by the district without restriction. This category represents a significant portion of the district's general fund total resources.
- Restricted grants-in-aid: Revenues received as grants by the district from state funds that must be used for a categorical or specific purpose.
- Revenue from federal sources: Revenue received from the federal government.

SPRINGFIELD ASSOCIATION OF ADMINISTRATORS & CONFIDENTIAL EMPLOYEES (SAAC): The employee group representing all licensed and non-licensed administrators.

SPRINGFIELD EDUCATION ASSOCIATION (SEA): The employee group representing all licensed teachers, including licensed nursing and health care staff.

SPRINGFIELD EDUCATION FOUNDATION (SEF): The Springfield Education Foundation is a non-profit, 501(c)3 organization, dedicated to creating bright and successful futures for students attending Springfield Public Schools.

STAFFING RATIO: The licensed staffing ratio is the ratio of students to licensed staff.

STAKEHOLDER: Any person or group that has a vested interest in the district. Examples include the public, local businesses, employees, Board of Education, and legislature.

STUDENT INVESMENT ACCOUNT: The Student Investment Account is a non-competitive grant program and the purpose is to: meet students' mental and behavioral needs; and increase academic achievement including reducing academic disparities for students of color; students with disabilities; emerging bilingual students; students navigating poverty, homelessness, foster care; and other student groups that have historically experienced academic disparities.

STUDENT SUCCESS ACT: An investment in early learning and K–12 education; including the Early Learning Account, the Student Investment Account and the Statewide Education Initiatives Account.

SUPPLEMENTAL BUDGET: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

SURVIVAL RATES: A method used by the district to project future enrollment. Factors included in the method can include birth rates, inter- and intra-city mobility patterns, previous enrollment figures, rental vs. homeownership figures, etc.

TAXABLE MARKET VALUE: See "Assessed Value".

TAXES: Compulsory charges levied by the district for the purpose of financing the operation of schools.

TITLE I: Title I of the Elementary and Secondary Education Act is federal funding aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged.

GLOSSARY (Continued)

TRANSFERS: Amounts distributed from one fund to finance activities in another fund.

TRUST AND AGENCY FUNDS: Also referred to as fiduciary funds. Assets held by the district in trustee capacity for organizations related, but independent, of the district. The district does not have the authority to expend these funds and cannot use these accounts without authorization from the approving club or organization.

UNAPPROPRIATED ENDING FUND BALANCE: Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

UNDISTRIBUTED RESERVE: Part of the district's fund balance that is not specifically reserved for a particular purpose.

WORKING CAPITAL: Financial term for the liquidity of an organization's financial condition. Sometimes refers to beginning or ending fund balances.

ACRONYMS

ADM	Average Daily Membership
ADMr	Average Daily Resident Membership
ADMw	Average Daily Weighted Membership
ASB	Associated Student Body
AV	Assessed Property Value
BFB	Beginning Fund Balance
CACFP	Child and Adult Care Food Program
CAT	Corporate Activity Tax
CDC	Child Development Center
CEP	Community Eligibility Provision
COLA	Cost of Living Adjustment
COVID19	Coronavirus Disease
CRIS	Criminal Information Services
CTP	Community Transition Program
EA	Educational Assistant
DOL	Department of Labor
EEOC	Equal Employment Opportunity Commission
EFB	Ending Fund Balance
ELL	English Language Learners
ESD	Education Service District
ESSA	Every Student Succeeds Act
ESL	English as a Second Language
FDA	Food and Drug Administration
FTE	Full-Time Equivalency
GAAP	Generally Accepted Accounting Principles
GDP	Gross Domestic Product
GO Bond	General Obligation Bond
GOL	Gift of Literacy
HR	Human Resources
IAP	Individual Account Program
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
LEA	Local Education Agency
LTCT	Long-Term Care and Treatment
MAPS	Managers, Administrators, Professionals & Supervisors
PERS	Public Employees Retirement System

ACRONYMS (Continued)

OAKS	Oregon Assessment of Knowledge and Skills
OAR	Oregon Administrative Rules
ODE	Oregon Department of Education
OPERF	Oregon Public Employees Retirement Fund
OPSRP	Oregon Public Service Retirement Plan
ORS	Oregon Revised Statutes
OSBA	Oregon School Boards Association
OSEA	Oregon School Employees Association
OSHA	Occupational Safety and Health Administration
PBIS	Positive Behavior Interventions and Supports
PTA	Parent Teacher Association
PTO	Parent Teacher Organization
QEM	Quality Education Model
RMV	Real Market Value
SAAC	Springfield Association of Administrators & Confidential Employees
SAIF	State Accident Insurance Fund
SEA	Springfield Education Association
SEF	Springfield Education Foundation
SIA	Student Investment Account
SPED	Special Education
SPS	Springfield Public Schools
SSA	Student Success Act
SSF	State School Fund
STEM	Science, Technology, Engineering & Mathematics curriculum
STEAM	Science, Technology, Engineering, Arts & Mathematics curriculum
TAG	Talented and Gifted
TOSA	Teacher on Special Assignment
UEFB	Unappropriated Ending Fund Balance
USDE	United States Department of Education
VER	Voluntary Early Retirement
YTP	Youth Transition Program