



Springfield
Public Schools

2017–2018

OPERATING BUDGET

SUPPLEMENTAL - ADOPTED



We Are Springfield Public Schools

SUPPLEMENTAL BUDGET

2017–18 OPERATING BUDGET

Budgeting Process

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.

State School Funding

- State School Funding for the 2017–19 biennium increased from the original Co-chair’s budget of \$7.8 billion to \$8.2 billion.
- Due to the allocation of additional State School Funding, a supplemental budget was adopted by the School Board on September 25, 2017. Additional revenue of \$6,553,715 was recognized in the General Fund 2017–18 supplemental budget based on the State School Funding increase and an allocation of a 49/51 revenue split over the biennium.

Additional Appropriation of Funds

- Unappropriated ending fund balance for 2018–19 - \$1,574,736
- 12.0 FTE Certified staff, assigned to schools - \$1,100,000
- PERS reserve - \$1,000,000
- Transfer to Technology Fund - \$500,000
- Building renovation allocation (STEAM/Maker Space) - \$500,000
- Replacement furniture - \$275,000
- Mental health support - \$250,000
- 5.0% Supplies & materials - \$202,912
- 2.0 FTE Additional certified reserves - \$186,000
- Equity training and professional development - \$150,000
- Transfer to Textbook Fund - \$150,000
- Dual Language equipment, materials, building revisions - \$70,000
- Human Resources Technician moved back to General Fund from Grant Resource - \$65,067
- 1.0 FTE District Receptionist - \$50,000
- Yolanda/Douglas Gardens repair design - \$40,000

ALL FUNDS SUMMARY

2017–18 OPERATING BUDGET

ALL FUNDS SUMMARY 2017–2018

The 2017–2018 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:

General Operating Fund	\$ 116,331,748
Special Revenue Funds	
Federal, State and Local Programs	18,866,816
Nutrition Services Fund	4,943,157
Co-Curricular Fund	1,420,100
Student Body Fund	3,110,000
Debt Service Fund	
Debt Service Fund	12,993,144
Capital Funds	
Bond Fund	29,792,281
Capital Projects Fund	3,173,500
Internal Service Funds	
Insurance Fund	21,690,000
Printing/Duplications Services Fund	890,019
Trust and Agency Funds	
VER Trust Fund	1,150,000
Total 2017–2018 Budget All Funds	<u>\$ 214,360,765</u>

Each fund is shown with its own resources and expenditures as projected for the 2017–2018 fiscal year, July 1 through June 30.

ALL FUNDS SUMMARY

2017-18 OPERATING BUDGET

BUDGET BY APPROPRIATION CATEGORY

GENERAL FUND	
Instruction Services	\$ 66,334,306
Support Services	39,816,448
Facilities Acquisition & Construction	586,768
Other Uses	3,101,434
Contingency	918,056
Unappropriated Ending Fund Balance	<u>5,574,736</u>
TOTAL GENERAL FUND APPROPRIATIONS	116,331,748

ALL FUNDS SUMMARY – Continued

SPECIAL REVENUE FUNDS

Federal, State and Local Programs

Instruction Services	10,796,086
Support Services	4,623,400
Community Services	380,817
Other Uses	1,084,177
Unappropriated Ending Fund Balance	<u>1,982,335</u>
Total Federal, State and Local Programs	18,866,816

Nutrition Services Fund

Community Services	4,516,469
Unappropriated Ending Fund Balance	<u>426,688</u>
Total Nutrition Services Fund	4,943,157

Co-Curricular Fund

Instruction Services	1,403,686
Unappropriated Ending Fund Balance	<u>16,414</u>
Total Co-Curricular Fund	1,420,100

Student Body Fund

Instruction Services	2,180,000
Unappropriated Ending Fund Balance	<u>930,000</u>
Total Student Body Fund	3,110,000

TOTAL SPECIAL REVENUE FUNDS APPROPRIATIONS 28,340,073

ALL FUNDS SUMMARY – Continued

DEBT SERVICE FUND

Debt Service Fund

Support Services	5,000
Other Uses	12,207,831
Unappropriated Ending Fund Balance	<u>780,313</u>

TOTAL DEBT SERVICE FUND APPROPRIATIONS **12,993,144**

CAPITAL FUNDS

Bond Fund

Instruction Services	1,766,491
Support Services	991,974
Facilities Acquisition & Construction	22,168,454
Unappropriated Ending Fund Balance	<u>4,865,362</u>
Total Bond Fund	29,792,281

Capital Projects Fund

Support Services	126,000
Facilities Acquisition & Construction	2,647,500
Contingency	<u>400,000</u>
Total Capital Projects Fund	3,173,500

TOTAL CAPITAL FUNDS APPROPRIATIONS **32,965,781**

ALL FUNDS SUMMARY – Continued

INTERNAL SERVICE FUNDS

Insurance Fund

Support Services	18,167,711
Unappropriated Ending Fund Balance	<u>3,522,289</u>
Total Insurance Fund	21,690,000

Printing/Duplications Services Fund

Support Services	866,679
Other Uses	<u>23,340</u>
Total Printing/Duplications Services Fund	890,019

TOTAL INTERNAL SERVICE FUNDS APPROPRIATIONS 22,580,019

TRUST AND AGENCY FUNDS

VER Trust Fund

Support Services	1,095,000
Unappropriated Ending Fund Balance	<u>55,000</u>

TOTAL TRUST AND AGENCY FUNDS APPROPRIATIONS 1,150,000

TOTAL 2017–2018 BUDGET ALL FUNDS \$ 214,360,765

RESOLUTION – SUPPLEMENTAL BUDGET

RELEVANT DATA:

This resolution is necessary to recognize additional revenue and properly record expenditures in the 2017-2018 budget appropriations within the levels as required by Oregon Budget Law. Oregon Budget Law requires that a Supplemental Budget process be conducted if unanticipated revenue is received and expenditures exceed originally adopted budget appropriations. This resolution recognizes the revenue associated with the General Fund and allocates budgeted appropriations to the function(s) where the expenditures are anticipated. The following actions require a supplemental budget hearing and process:

- 1) During the 2017-2018 budget adoption process, the Springfield School District based its general operating fund on a State of Oregon allocation of \$7.8 billion (SSF = \$73,448,632). The adopted State of Oregon allocation was solidified based on an allocation of \$8.2 billion (SSF = \$78,581,845). The resulting impact increases revenue by \$5,093,213. An important note is that the State of Oregon allocated this revenue evenly across the 2017-2019 biennium, thereby not reserving any revenue for inflationary increases in the second year of the biennium.
- 2) Following the final reconciliation of the 2015-2017 biennium by Oregon Department of Education, additional revenue was distributed to the K-12 education State system. The total increase for Springfield School District is approximately \$1,460,502, received in May 2017 and was not included in the adopted budget.
- 3) The District intends to recognize all additional revenue (\$6,553,715) and appropriate it for the 2017-2018 fiscal year as stated on the attached document.
- 4) A recommendation of appropriations is intended to be in alignment with the School District’s adopted goals and considers input collected during the thorough process led by the Superintendent during budget discussions with internal and external stakeholders.

In summary, the following adjustments are being recommended for adoption:

Revenue: (Total = \$6,553,715)

Additional State School Fund:	\$5,093,213
Beginning Fund Balance:	\$1,460,502

Expenditures: (Total = \$6,553,715)

Unappropriated Ending Fund Balance for 2018-19 year:	\$1,574,736
12.0 fte Certified Staff, assigned to schools:	\$1,100,000
PERS reserve:	\$1,000,000
Transfer to Technology Fund:	\$ 500,000

Building renovation allocation (STEAM/Maker Space):	\$ 500,000
Replacement Furniture:	\$ 440,000
VER contribution:	\$ 275,000
Mental Health Support:	\$ 250,000
5% Supplies & Materials:	\$ 202,912
2.0 fte Additional Certified Reserves:	\$ 186,000
Equity Training and Professional Development:	\$ 150,000
Transfer to Textbook Fund:	\$ 150,000
Dual Language Equipment, Materials, Building revisions:	\$ 70,000
HR Tech back to General Fund from Grant Resource:	\$ 65,067
1.0 fte District Receptionist:	\$ 50,000
Yolanda/Douglas Gardens Repair Design:	\$ 40,000

RECOMMENDATION:

It is recommended that the Board of Directors for Springfield School District No. 19, hereby recognize additional revenue, allocate budget appropriations and approve transfers within the 2017-18 General Fund and Special Revenue Funds as listed below:

REVENUE:

100-3101-0850 (State School Fund)	\$5,093,213
100-5400-0850 (Beginning Fund Balance)	<u>\$1,460,502</u>
TOTAL	\$6,553,715

EXPENDITURES:

100-1000	Instruction Services	\$1,799,791
100-2000	Support Services	\$1,947,420
100-4000	Facility Acquisition & Construction	\$ 581,768
100-5000	Other Uses	\$ 650,000
100-7000	Unappropriated Ending Fund Balance	<u>\$1,574,736</u>
TOTAL		\$6,553,715

200-1000	Instruction Services	\$ 150,000
200-5000	Other Uses	(\$ 650,000)
200-7000	Unappropriated Ending Fund Balance	\$ 500,000

Submitted by:

Recommended by:

Brett M. Yancey
Chief Operations Officer

Dr. Sue Rieke-Smith
Superintendent