Budget Committee Work Session

March 16, 2023

Budget Committee Preparation

- Provide resources & information (through work sessions) that prepare committee members to conduct an informed and transparent process.
- Understand budget process, member roles & responsibilities.
- Receive information and ask clarifying questions, information requests.
- Ensure committee members have a foundation for meeting legal budget requirements.
- Ensure SPS budget process is transparent and provides opportunity for public input.

Budget Committee Information (January 5th)

- Budget process overview, roles & responsibilities
  - Budget Committee handbook, budget composition/detail, budget calendar & planning process
- Current year enrollment update
- Current year budget summary
- ESSER update & plan
- Current year financial report and projections

Budget Committee Information (February 9th)

- Legislative update, presentation and process
- Curriculum & Instructional Materials update
- Technology update & replacement cycle(s)
- Preliminary enrollment projections

Budget Committee Information (March 16th)

- 2023-24 Budget projections & scenarios
- Special Revenue Funds overview
- Graduation Report
- Statewide enrollment -vs- Springfield SD
- Discretionary budget allocations
- Certified Staffing ratios

2023-2024 General Fund
Financial Assumptions in Funding Scenarios

- Revenues:
  - State School Fund reflects reduction in ADMw.
  - Elimination of Federal Forest Fees ($400,000).
  - Reduction in Beginning Fund Balance ($2.4 million). **One time revenue source.**
- Expenditures:
  - No adjustment for reduction in enrollment
  - Reflects current collective bargaining agreements (Step, 4% COLA, insurance cap increase).
  - 0% increase in services, supplies, capital outlay.
  - Transfers include: $1.8 million (Co-Curricular Fund), $1 million (Instructional Materials Fund), $1 million (Technology Fund), $434,246 (Debt Services Fund).
  - 15% increase in property, casualty, automobile insurance premiums
  - $1 million Contingency fund.
  - 6% of operating expenditures dedicated as Unappropriated Ending Fund Balance.

2023-2024 General Fund Funding Scenarios

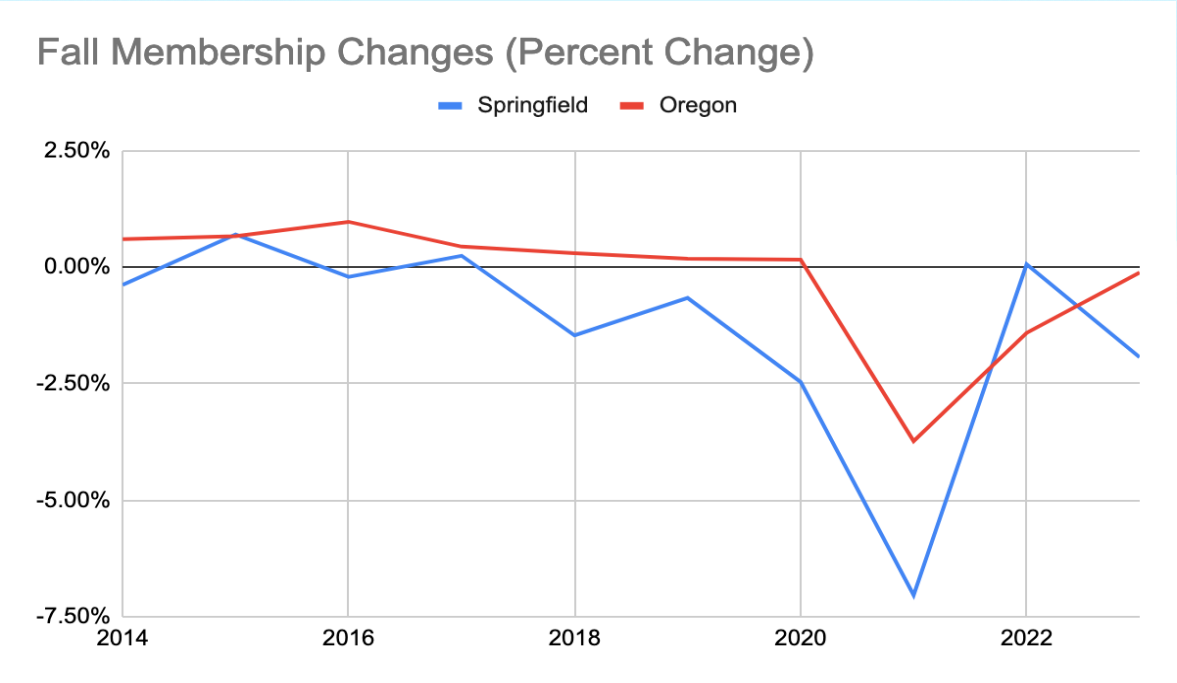
			Funding Scenarios			
		GRB $9.9 Billion	10.0 Billion	10.1 Billion	10.2 Billion	10.3 Billion
	Adopted	Projected	Projected	Projected	Projected	Projected
	2022-23	**2023-24**	**2023-24**	**2023-2024**	**2023-2024**	**2023-2024**
REVENUE:						
Property Taxes	29,838,180	31,868,746	31,868,746	31,868,746	31,868,746	31,868,746
SSF	83,073,888	82,822,988	84,527,098	86,231,208	87,935,318	89,639,427
County School Fund	300,000	190,000	190,000	190,000	190,000	190,000
ESD Apportionment	35,000	35,000	35,000	35,000	35,000	35,000
Common School Fund	1,054,017	1,481,364	1,481,364	1,481,364	1,481,364	1,481,364
Miscellaneous/Other	608,000	900,000	900,000	900,000	900,000	900,000
Federal Forest Fees	400,000	-	-	-	-	-
	115,309,085	117,298,099	119,002,208	120,706,318	122,410,428	124,114,538
Beginning Fund Balance	19,103,159	16,746,496	16,746,496	16,746,496	16,746,496	16,746,496
Total Revenue	$ 134,412,244	$ 134,044,595	$ 135,748,704	$ 137,452,814	$ 139,156,924	$ 140,861,034
EXPENDITURES:						
Salaries	$ 66,114,967	69,892,674	69,892,674	69,892,674	69,892,674	69,892,674
Payroll Costs/Benefits	39,131,699	39,753,557	39,753,557	39,753,557	39,753,557	39,753,557
Services	9,951,251	9,951,251	9,951,251	9,951,251	9,951,251	9,951,251
Supplies	3,626,802	3,626,802	3,626,802	3,626,802	3,626,802	3,626,802
Capital Outlay	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Other	1,191,018	1,369,671	1,369,671	1,369,671	1,369,671	1,369,671
Transfers	4,234,246	4,234,246	4,234,246	4,234,246	4,234,246	4,234,246
	125,853,483	130,431,701	130,431,701	130,431,701	130,431,701	130,431,701
Reserves	8,558,761	8,825,902	8,825,902	8,825,902	8,825,902	8,825,902
Total Expenditures	$ 134,412,244	$ 139,257,603	$ 139,257,603	$ 139,257,603	$ 139,257,603	$ 139,257,603
Unallocated	**$ -**	**$ (5,213,008)**	**$ (3,508,899)**	**$ (1,804,789)**	**$ (100,679)**	**$ 1,603,431**

Special Revenue Funds - Overview

Fund	Name	2022-23 Grant Award (including carryover)	23-24 Grant Award Estimate (including carryover)	Difference
251	Student Investment Account	$ 9,066,781	$ 8,153,298	$ (913,483)
225	Long Term Care & Treatment	5,513,090	3,500,000	(2,013,090)
201	Title IA	4,982,544	4,363,790	(618,754)
222	IDEA Part B, 611	4,592,673	5,000,000	407,327
256	M98 - High School Success	3,499,661	3,659,688	160,027
205	Summer Learning Grant	1,750,000	Subject to Legislature	-
244	Education Staff Retention	1,295,841	-	(1,295,841)
248	Title IIA	711,318	645,472	(65,846)
245	Youth Transition Program	562,758	540,908	(21,850)
219	Preschool Promise	545,933	550,000	4,067
224	Title IV	514,247	528,060	13,813
257	Outdoor School Program	327,800	250,000	(77,800)
285	Springfield Utility Board - WELL Grant	324,004	356,318	32,314
260	Federal School Improvement through CSI & TSI	233,444	Unknown	-
260	Every Student Succeeds Act	201,593	Unknown	-
223	IDEA Equipment	144,890	140,000	(4,890)
214	Title III - English Language Learner	111,217	99,000	(12,217)
284	Homeless Children & Youth (ARP-HCY)	101,848	140,720	38,872
268	Safe Routes to School	95,641	95,464	(177)
221	Title IV - Indian Education	72,305	75,000	2,695
208	EWEB-WET Grant	70,225	77,000	6,775
254	Perkins	29,769	30,000	231
202	Early Indicator & Intervention System (EIIS)	28,572	28,572	0
235	Career & Technical Education Pathways	25,226	30,000	4,774
228	IDEA Part B, 619	24,112	25,000	888
203	Kids in Transition to Schools (KITS)	20,000	20,000	0
236	Formative Assessment	11,577	11,577	0
		$ 34,857,069	$ 28,319,867	$ (4,352,164)

Fall Membership Changes

Student Enrollment



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Springfield		11,033	10,991	11,068	11,045	11,072	10,910	10,838	10,571	9,827	9,833	9,643
Oregon		563,714	567,098	570,857	576,407	578,947	580,684	581,730	582,661	560,917	553,012	552,380

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Springfield		-0.38%	0.70%	-0.21%	0.24%	-1.46%	-0.66%	-2.46%	-7.04%	0.06%	-1.93%
Oregon		0.60%	0.66%	0.97%	0.44%	0.30%	0.18%	0.16%	-3.73%	-1.41%	-0.11%

General Fund Discretionary Allocations

$ Per Student

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary	$44.00	$44.00	$53.00 20%	$56.00 6%	$53.00 (6%)	$56.00 6%	$70.00 25%	$70.00 0%	$70.00	$76.00 9%
Middle School	$59.00	$59.00	$71.00 20%	$75.00 6%	$71.00 (6%)	$75.00 6%	$94.00 25%	$98.00 4%	$98.00	$107.00 9%
High School	$68.00	$68.00	$82.00 20%	$86.00 5%	$82.00 (5%)	$86.00 5%	$108.00 25%	$116.00 7%	$116.00	$126.00 9%

General Fund Discretionary Allocations
Building/Department Processes

- School based:
  - Begin with prior year allocation & adjust for inflationary increases (if resources are available)
    - Supplement needs with outside resources (Title, IDEA, Perkins, Student Investment, HS Success, etc.)
  - Allocate resources based on student enrollment & complexity of program(s)
  - Administrator works with staff to understand needs, based on building goals
  - Administrator has autonomy (and responsibility) to manage resources
- Department based:
  - Begin with prior year budget allocation
  - Consider increases to contractual agreements (escalation), if resources are available
  - Identify additional needs for schools & support for meeting District goals
  - Meet minimum department needs for supplies, materials, staff training, licenses, dues/fees, etc.
  - Plan for equipment replacement & technology needs (multi year approach)
  - Supplement needs with outside resources

Certified Staff : Student Allocations (Ratios)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Student Enrollment	10,968	10,963	11,027	11,045	10,868	10,914	10,574	10,127	9,960
General Fund Certified Staff (fte)	523.35	546.55	565.79	565.86	588.48	595.41	575.41	578.55	574.35
General Fund Ratio	**20.96**	**20.06**	**19.49**	**19.52**	**18.47**	**18.33**	**18.38**	**17.50**	**17.34**
Grant Funds Certified Staff (fte)	29.73	25.69	23.79	43.52	36.54	36.54	79.97	40.73	38.50
Other Funds Certified Staff (fte)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.13	61.50
Total Certified Staffing	553.08	572.24	589.58	609.38	625.02	631.95	655.38	678.41	674.35
All Funds Ratio	**19.83**	**19.16**	**18.70**	**18.12**	**17.39**	**17.27**	**16.13**	**14.93**	**14.77**

Committee Discussion