



SPRINGFIELD
PUBLIC SCHOOLS

Every Student, Every Day

2024-2025 Adopted Operating Budget

Springfield Public Schools
640 A Street Springfield, OR 97477
541-747-3331

springfield.k12.or.us



Springfield School District 19

Lane County, Springfield, Oregon

ADOPTED BUDGET

For the fiscal year ending June 30, 2025

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

BOARD OF DIRECTORS:

	<u>Current Term Expires</u>
Ken Kohl, Director (Position 1)	June 30, 2027
Emilio Hernandez, Director (Position 2)	June 30, 2025
Jonathan Light, Director (Position 3)	June 30, 2025
Nicole DeGraff, Director (Position 4)	June 30, 2027
Kelly Mason, Director (Position 5)	June 30, 2025

BUDGET COMMITTEE MEMBERS:

Elaine Doornbus, Member (Position 1)	December 31, 2026
Nancy Cameron, Member (Position 2)	December 31, 2025
Heather Quaas-Annsa, Member (Position 3)	December 31, 2025
John Svoboda, Member (Position 4)	December 31, 2026
Hollea Puzio, Member (Position 5)	December 31, 2026

LEADERSHIP & CABINET:

Todd Hamilton, Superintendent of Springfield Public Schools
David Collins, Assistant Superintendent of Instruction
Brett Yancey, Chief Operations Officer
Joan Bolls, Director of Finance
Brian Richardson, Director of Communications
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

TABLE OF CONTENTS

Budgeting Calendar.	4
Budgeting Process.	5
Superintendent’s Budget Message	6
Superintendent’s Budget Message In Spanish	8
District at a Glance.	10
Budget at a Glance.	12
State School Fund Appropriations	16
All Funds Summary.	17
All Funds Historical Budget Summary	18
All Funds Revenue & Expenditures Graph	19
All Funds Salaries & Benefits History.	20
Ending Fund Balance.	21
Economic Summary.	23
Enrollment Projections.	32
Enrollment Boundaries	35
Organizational Chart	36
Department Executive Summaries & District Goals.	37
General Fund	59
General Fund Resources	60
General Fund Revenue Detail	64
General Fund Revenue Graphs	65
General Fund Function Detail	66

General Fund Object Summary	68
General Fund Object Summary Graphs	69
General Fund Object Detail	70
General Fund Object Detail by Function.	73
General Fund Staff Charts.	119
Special Revenue Funds (Federal, State and Local Grants).	121
Special Revenue Funds (Other Funds)	133
Other Funds	
Nutrition Services Fund	136
Co-Curricular Fund.	140
Student Body Activities.. . . .	144
Debt Services Fund.	148
Capital Projects Fund	152
Insurance Fund.	156
Internal Print Service.	160
Voluntary Early Retirement	164
Administrative Staffing Chart.	166
Staffing Summary – 2024–2025 & 2023–2024 Comparison	167
Assessed Value and Property Tax Summary	170
Glossary.	171
List of Acronyms.	180

BUDGETING CALENDAR

January 11, 2024	Budget Committee/Board Work Session at 6:00 PM
February 15, 2024	Budget Committee/Board Work Session at 6:00 PM
March 21, 2024	Budget Committee/Board Work Session at 6:00 PM
April 11, 2024	First Notice of First Budget Committee Meeting
April 25, 2024	Second Notice of First Budget Committee Meeting
May 02, 2024	First Budget Committee Meeting at 6:00 PM
May 09, 2024	Second Budget Committee Meeting at 6:00 PM
May 16, 2024	Third Budget Committee Meeting at 6:00 PM (if needed)
May 30, 2024	Publish Notice of Budget Hearing
June 10, 2024	BUDGET HEARING* Resolutions adopting the budget, making appropriations, and declaring the tax levy
July 15, 2024	Deadline to certify tax levy to the county assessor (ORS 294.444 and ORS 310.060)
	<ul style="list-style-type: none">* 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/services/business/budget>.

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 at Springfield Public Schools is clear: to support every student, every day. Our proposed budget for the 2024–2025 school year remains aligned with this mission.

Back in 2019, both the Governor and Oregon State Legislature recognized that education was the key to solving many of the challenges facing Oregonians. They proposed allocating resources to the K-12 State School Fund and High School Success Fund, allowing us in Springfield to maintain our current service levels, invest in student behavior supports, improve student-to-adult ratios, and make strategic investments. Additionally, they established the Student Investment Account, aiming to provide funding to help students succeed, especially those who have historically been overlooked or left behind.

To determine the most effective way to utilize the Student Investment Account, Springfield students, staff, families, and community members engaged in a six-month project, sharing their collective hopes and dreams for utilizing these funds. Over 1,500 people spoke their minds – and hearts – and there was remarkable agreement: increase support for meeting students' mental and behavioral health needs, reduce disparities, and boost academic achievement.

Building upon the foundation laid by the Board and District over the past decade, and incorporating input from our stakeholders, our strategy integrates new and existing Oregon Department of Education (ODE) initiatives to propel our efforts to new heights, enhancing outcomes and learning environments for students and educators alike.

Since 2020, our focus has shifted towards supporting our community through various challenges: financial instability, a pandemic, online learning, social and political turbulence, and fire and ice. We swiftly adapted, implementing solutions during disruptions while keeping our students front and center. Our efforts boiled down to ensuring continuity of learning, providing meals, and ensuring each student knew there was a caring adult ready to help. This was achieved through thoughtful use of district resources, supplemented by local and federal relief funds.

Utilizing federal relief, particularly the Elementary and Secondary School Emergency Relief (ESSER) funds, we prioritized health and safety, care and connection, equity, and teaching and learning. We maintained a strategic approach to maximize these one-time resources, improving air-quality systems, updating instructional materials and technology, enhancing well-rounded education initiatives, and addressing unfinished learning through summer academic and enrichment programs. These funds will be exhausted by September 30, 2024.

SUPERINTENDENT'S BUDGET MESSAGE (Continued)

Our Proposed Budget for 2024–2025 remains grounded in past decisions, prioritizing student support, aligning with student enrollment changes, and ensuring long-term fiscal resilience. It maintains current programs and services while addressing inflationary costs and enhancing instructional materials, technology, and maintenance efforts. Additionally, it strategically allocates any remaining federal relief funds to strengthen our programs for the future.

In our dedication to remaining adaptable and resilient, we have set the projected ending fund balance for 2024–2025 at approximately 6%, ensuring long-term stability to navigate fluctuations in projected ADMw calculations and uncertainty as the 2025 legislature convenes to determine school funding for the next biennium.

As always, our focus remains on supporting every student, every day, and our 2024–2025 Proposed Budget reflects proactive measures to stabilize the general fund while maximizing the use of federal and local funds. We seek your approval of the proposed budget, and we appreciate the dedication of the Budget Committee and their commitment to serving the students, families, and staff of the Springfield community.



Todd Hamilton
Superintendent, Springfield Public Schools



MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

Estimado/a Springfield,

Nuestra misión en las Escuelas Públicas de Springfield es clara: apoyar a cada estudiante, todos los días. Nuestra propuesta de presupuesto para el año escolar 2024–2025 sigue alineado con esta misión.

En 2019, tanto el Gobernador como la Legislatura del Estado de Oregón reconocieron que la educación era la clave para resolver muchos de los desafíos que enfrentan los habitantes de Oregón. Propusieron asignar recursos al Fondo Escolar Estatal K-12 y al Fondo para el Éxito de la Escuela Secundaria, lo que nos permitirá en Springfield mantener nuestros niveles de servicio actuales, invertir en apoyos al comportamiento de los estudiantes, mejorar la proporción de estudiantes por adulto y realizar inversiones estratégicas. Además, establecieron la Cuenta de Inversión para Estudiantes, con el objetivo de proporcionar fondos para ayudar a los estudiantes a tener éxito, especialmente aquellos que históricamente han sido ignorados o dejados atrás.

Para determinar la forma más efectiva 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 seis meses, compartiendo sus esperanzas y sueños colectivos para utilizar estos fondos. Más de 1,500 personas expresaron lo que pensaban (y sentían) y hubo un acuerdo notable: aumentar el apoyo para satisfacer las necesidades de salud mental y conductual de los estudiantes, reducir las disparidades y mejorar el rendimiento académico.

Construyendo sobre las bases establecidas por la Junta y el Distrito durante la última década, e incorporando aportes de nuestras partes interesadas, nuestra estrategia integra iniciativas nuevos y existentes de Oregon Departamento de Educación (ODA) para impulsar nuestros esfuerzos a nuevas alturas, mejorando los resultados y los entornos de aprendizaje para estudiantes y educadores igual.

Desde 2020, nuestro enfoque se ha desplazado hacia el apoyo a nuestra comunidad a través de varios desafíos: inestabilidad financiera, una pandemia, aprendizaje en línea, turbulencia social y política, y fuego y hielo. Nos adaptamos rápidamente, implementando soluciones durante las interrupciones mientras manteníamos a nuestros estudiantes al frente y al centro. Nuestros esfuerzos se redujeron a garantizar la continuidad del aprendizaje, proporcionar comidas y garantizar que cada estudiante supiera que había un adulto atento y dispuesto a ayudar. Esto se logró mediante el uso cuidadoso de los recursos del distrito, complementados con fondos de ayuda locales y federales.

MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

(Continuado)

Utilizando la ayuda federal, en particular los fondos de Ayuda de Emergencia para Escuelas Primarias y Secundarias (ESSER), priorizamos la salud y la seguridad, la atención y la conexión, la equidad y la enseñanza y el aprendizaje. Mantuvimos un enfoque estratégico para maximizar estos recursos únicos, mejorando los sistemas de calidad del aire, actualizando los materiales y la tecnología de instrucción, mejorando las iniciativas educativas integrales y abordando el aprendizaje inacabado a través de programas académicos y de enriquecimiento de verano. Estos fondos se agotarán el 30 de Septiembre de 2024.

Nuestro presupuesto propuesto para 2024–2025 se basa en decisiones pasadas, priorizando el apoyo a los estudiantes, alineándose con los cambios en la inscripción de los estudiantes y garantizando la resiliencia fiscal a largo plazo. Mantiene los programas y servicios actuales al tiempo que aborda los costos inflacionarios y mejora los materiales educativos, la tecnología y los esfuerzos de mantenimiento. Además, asigna estratégicamente los fondos de ayuda federal restantes para fortalecer nuestros programas para el futuro.

En nuestra dedicación a seguir siendo adaptables y resilientes, hemos fijado el saldo final del fondo proyectado para 2024–2025 en aproximadamente el 6%, asegurando la estabilidad a largo plazo para navegar las fluctuaciones en los cálculos ADMw proyectados y la incertidumbre a medida que la legislatura de 2025 se reúne para determinar el financiamiento escolar para el próximo bienio.

Como siempre, nuestro enfoque sigue siendo apoyar a cada estudiante, todos los días, y nuestro Presupuesto Propuesto para 2024–2025 refleja medidas proactivas para estabilizar el fondo general y al mismo tiempo maximizar el uso de los fondos federales y locales. Buscamos su aprobación del presupuesto propuesto y apreciamos la dedicación del Comité de Presupuesto y su compromiso de servir a los estudiantes, las familias y el personal de la comunidad de Springfield.



Todd Hamilton
Superintendente, Escuelas Públicas de Springfield

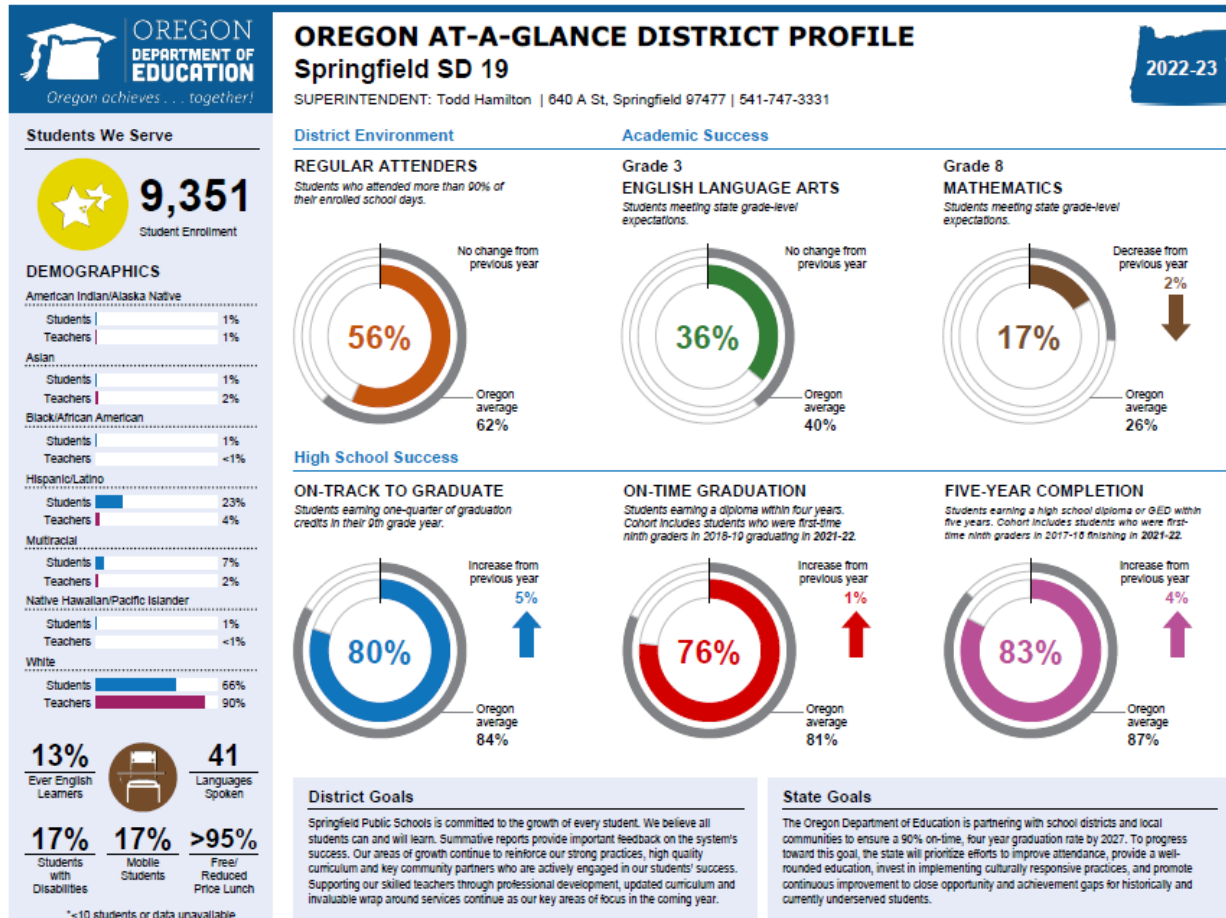


Section Divider

DISTRICT AT A GLANCE

Springfield School District is the 12th largest District by enrollment in the State of Oregon with just under 9,600 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.

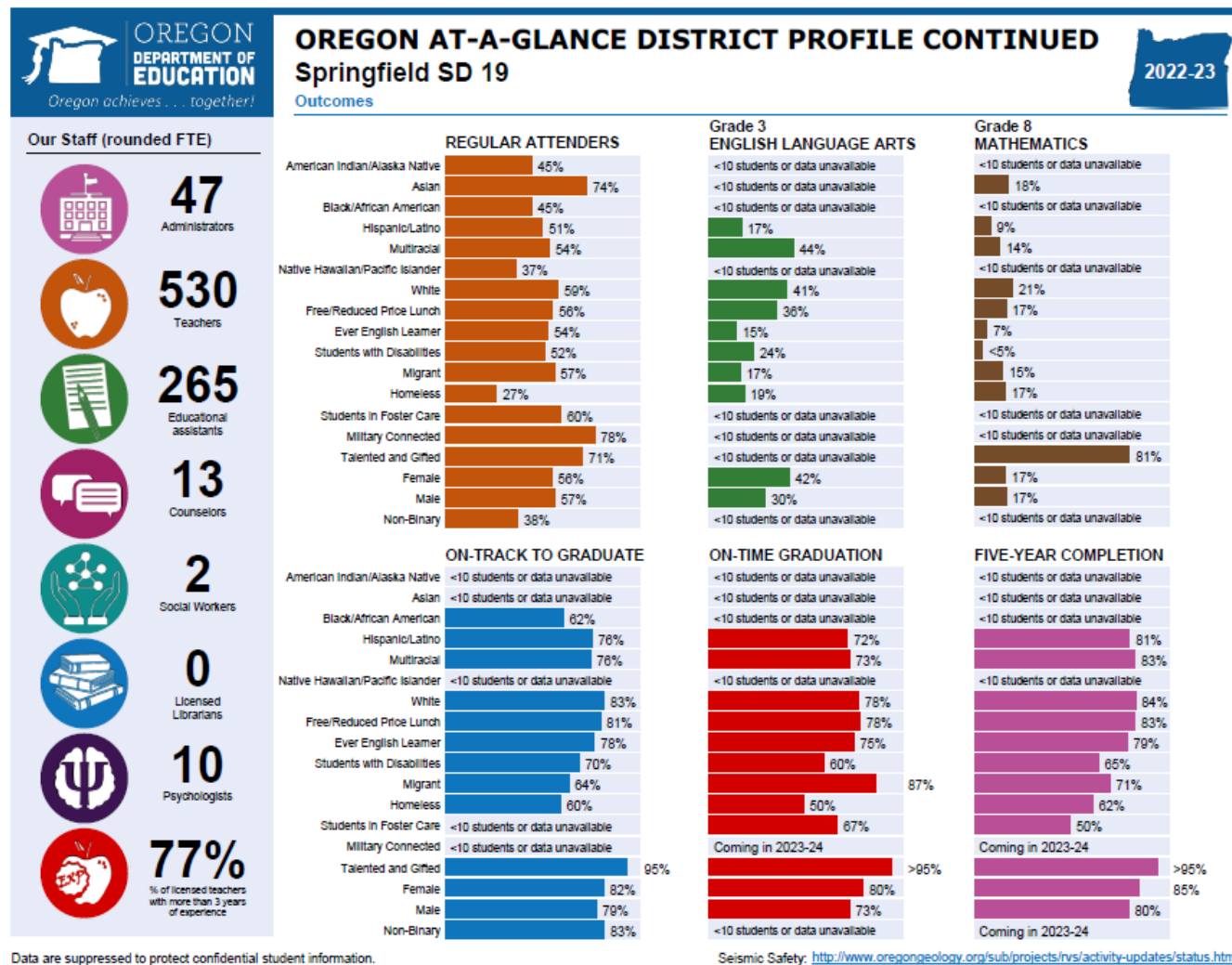
There are 12 elementary schools, 4 middle schools, 4 high schools, and 1 charter school consisting of 2 schools. Our student enrollment consists of 4,105 elementary students; 2,002 middle school students; 2,914 high school students, 242 charter school students, and 221 alternative education students.



District Website: www.springfield.k12.or.us

Eligibility for Free/Reduced Price Lunch expanded in 2020-21, for more information please visit: www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Accountability-Measures.aspx

District at a Glance (Continued)



BUDGET AT A GLANCE

2024–25 State School Funding

- State School Funding for the 2023–2025 biennium is \$10.2 billion, based on the legislatively proposed budget and is based on a 49/51 split for the biennium.
- The District’s proposed 2024–2025 SSF Total Formula Revenue of \$123,212,080 is a projected increase of \$3.4 million or (2.9%) compared to 2023–2024 projected actual. The SSF Formula Grant is a projected 3.2% increase and is in the second year of the 49/51 State School Fund split allocations, as well as a projected increase in property taxes of 3.0%.

STATE SCHOOL FUND FORMULA REVENUE						
Revenue Source	Actual 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
State School Fund Grant	\$ 82,490,545	\$ 84,708,838	\$ 86,231,208	\$ 88,974,235	\$ 88,974,235	\$ 88,974,235
Property Taxes	28,941,901	30,827,514	31,868,746	32,810,783	32,810,783	32,810,783
Common School Fund	1,213,248	1,336,642	1,481,364	1,237,062	1,237,062	1,237,062
County School Fund	122,658	345,014	190,000	190,000	190,000	190,000
Federal Forest Fees	409,924	437,617	-	-	-	-
Total SSF Formula Revenue	\$ 113,178,276	\$ 117,655,625	\$ 119,771,318	\$ 123,212,080	\$ 123,212,080	\$ 123,212,080
Change	-0.9%	4.0%	1.8%	2.9%	2.9%	2.9%

Enrollment

- The District’s 2023–2024 enrollment is 9,548 students. Projected enrollment for 2024–2025 is 9,368 students, a decrease of 1.9%.
- Enrollment for the District’s charter school is 242. Anticipated enrollment for 2024–2025 is 234 students, an decrease of 3.3%.
- Projected ADMw for 2024–2025 is 11,233.88. Enrollment detail can be found beginning on page 32.

2024–2025 ADMW projected						Total	District	Charter
ADM ¹	8,934.00	x	1.00	=		8,934.00	8,709.35	224.65
Students in ESL Programs ¹	620.00	x	0.50	=		310.00	305.27	4.73
Students in Pregnant and Parenting ¹	5.00	x	1.00	=		5.00	5.00	-
Students with IEP ²	975.17	x	1.00	=		975.17	975.17	-
Students with IEP above 11% Cap ²	302.40	x	1.00	=		302.40	302.40	-
Students in Poverty ²	1,424.33	x	0.25	=		356.08	348.32	7.76
Students in Foster Care ²	62.00	x	0.25	=		15.50	15.50	-
ADMw						10,898.15	10,661.01	237.14
2023–2024 ADMw (projected)						11,233.88	10,976.80	257.08
Extended ADMw						11,233.88	10,976.80	257.08

¹Projected by Springfield School District

²Projected by Oregon Department of Education

Budget at a Glance (Continued)

ALL FUNDS	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Internal Service Funds	Trust & Agency Funds	Total Budget
FY 24–25 Adopted	\$ 143,100,750	\$ 75,802,232	\$ 20,591,474	\$ 2,305,000	\$ 27,256,398	\$ 846,000	\$ 269,901,854
FY 23–24 Adopted	\$ 138,838,161	\$ 86,339,462	\$ 20,688,896	\$ 4,680,054	\$ 27,197,321	\$ 933,000	\$ 278,676,894
Percent of budget	53.0%	28.1%	7.6%	0.9%	10.1%	0.3%	100.0%
Dollar change YOY	\$ 4,262,589	\$ (10,537,230)	\$ (97,422)	\$ (2,375,054)	\$ 59,077	\$ (87,000)	\$ (8,775,040)
Percent change YOY	3.07%	-12.20%	-0.47%	-50.75%	0.22%	-9.32%	-3.15%

General Fund

- The General Fund 2024–2025 budget allocates 51.2% to Instruction, 38.9% to Support Services, 0.8% to Capital Improvements, 3.3% to Transfers, and 5.8% to Contingency and Unappropriated Ending Fund Balance.
- The General Fund revenue budget includes \$88,974,235 from the State School Fund formula. The estimate is based on ODE’s projection for the 2023–2025 state biennium funding level of \$10.200 billion. This funding level equals \$11,233.88 per extended ADMw for Springfield. This is an increase of approximately 3.2% in the ADMw funding, largely due to the biennium split.
- The estimate includes payments based on an allocation of 49/51 split for the 2023–2025 biennium.
- General Fund detail can be found beginning on page 59.

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, 2024, the General Fund ending fund balance is projected to be \$19,038,670 or 13.7% of the 2023–2024 budgeted General Fund revenue. A decrease of \$524,296 has been budgeted in the General Fund ending fund balance. Ending Fund Balance detail can be found beginning on page 21.

Contingency

- The District’s total 2024–2025 proposed General Fund budget contingency of \$800,000 is a \$450,000 increase from the 2023–2024 budget contingency of \$350,000.

PERS Costs

- The PERS assessment rate for 2024–2025 increased by 0.49%; however, with the release of the summary of the 2022 valuation, it provides projections of payroll rates in the 2025–2027 biennium. Rates are expected to increase in the 2025–2027 biennium.

Budget at a Glance (Continued)

2024–2025 Budget Changes (Proposed & Adopted)

General Fund Changes	Additions	Reductions	Total Changes
Increase in Lane ESD Life Skills budget	953,331		
5% increase in utilities - Maintenance	3,000		
5% increase in utilities - Technology	14,745		
15% increase in property and casualty insurance & 5% utilities - Custodial	224,313		
15% increase in property and casualty insurance & 5% fuel & telephones - Transportation	45,945		
15% increase in property and casualty insurance - District wide	73,734		
15% increase in software	179,226		
Decrease in Print Services assessment		(36,205)	
Decrease in Community services		(36,000)	
Decrease in other support services		(209,704)	
Charter School payment enrollment increase in projected ADMw	520,000		
Decrease in capital projects budget for debt payment on turf field project		(461,000)	
Decrease in capital equipment purchases		(366,910)	
Increase in transfers - Co-curricular	400,000		
Increase in transfers - Debt payment - Turf fields	461,446		
Decrease in transfers - Instructional materials		(200,000)	
Decrease in transfers - Technology		(200,000)	
Decrease in transfers - Debt payment - Admin building		(2,500)	
Increase in contingency funds from the 2023–24 supplemental budget process	450,000		
Decrease in unappropriated ending fund balance		(324,296)	
General Fund Salary & Benefits Changes			
Certified staffing collective bargaining increase & staffing change	1,382,208		
Classified staffing collective bargaining increase & staffing change	1,074,696		
Administrative staffing contractual increases & staffing change	1,011,760		
Other wages increase	104,800		
Reduction in additional insurance assessment - One time increase 2023–24		(800,000)	
General Fund Changes	6,899,204	(2,636,615)	4,262,589

Budget at a Glance (Continued)

Other Funds

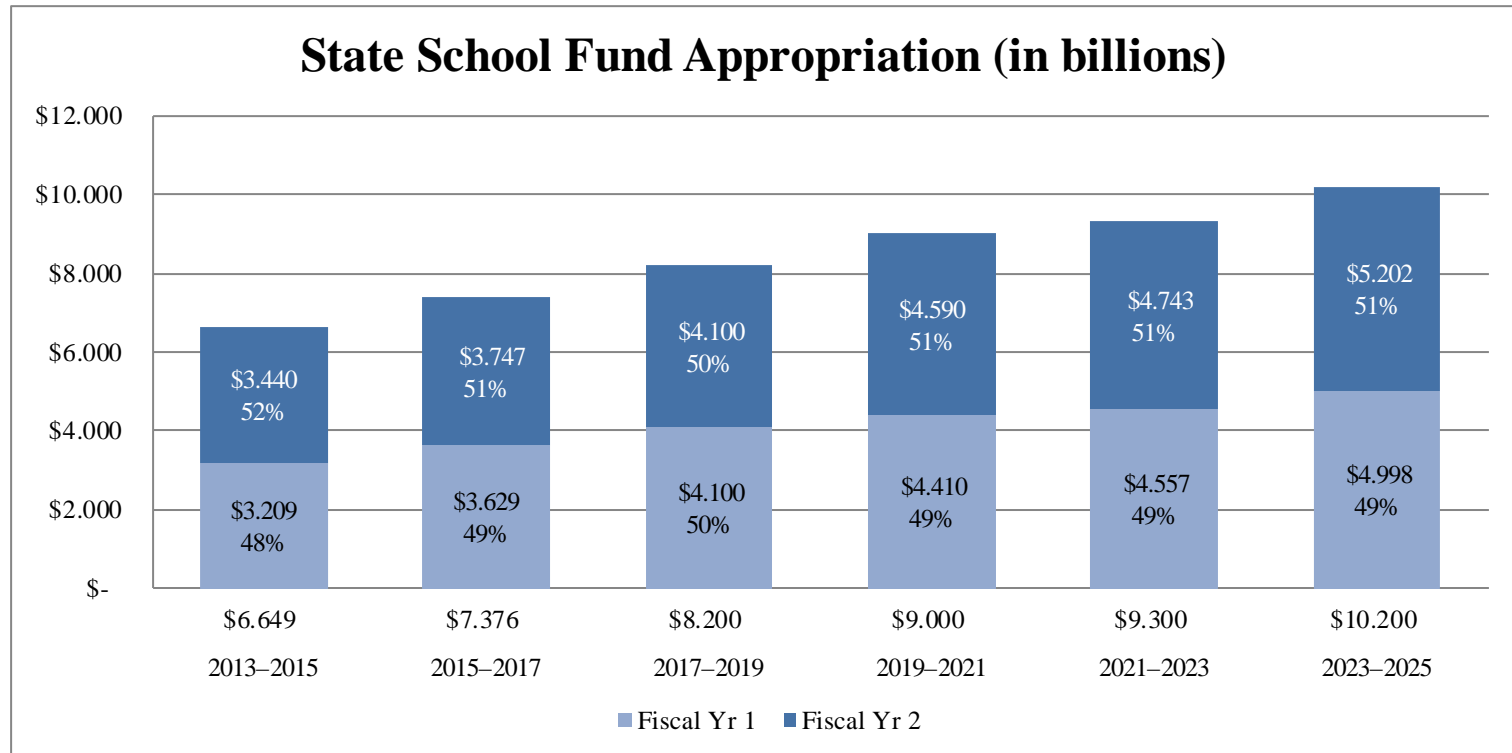
Other Funds	FY 24-25 Adopted	FY 23-24 Adopted	% of Budget	Dollar Change	Percent Change
Special Revenue Funds (details on page 121)					
Special Revenue - Grants & Indirects	\$ 49,757,912	\$ 61,729,760	18.4%	\$ (11,971,848)	-19.4%
Special Revenue - Other	\$ 14,411,827	\$ 11,419,384	5.3%	\$ 2,992,443	26.2%
Nutrition Servies Fund	\$ 6,128,379	\$ 6,552,813	2.3%	\$ (424,434)	-6.5%
Co-Curricular Fund	\$ 2,289,114	\$ 3,097,505	0.8%	\$ (808,391)	-26.1%
Student Body Fund	\$ 3,215,000	\$ 3,540,000	1.2%	\$ (325,000)	-9.2%
Debt Service Fund (details on page 148)					
Debt Service Fund	\$ 20,591,474	\$ 20,688,896	7.6%	\$ (97,422)	-0.5%
Capital Funds (details on page 152)					
Capital Projects Fund	\$ 2,305,000	\$ 4,680,054	0.9%	\$ (2,375,054)	-50.7%
Internal Service Funds (details on page 156)					
Insurance Fund	\$ 26,376,398	\$ 26,382,321	9.8%	\$ (5,923)	0.0%
Internal Print Service Fund	\$ 880,000	\$ 815,000	0.3%	\$ 65,000	8.0%
Trust & Agency Funds (details on page 164)					
Volunteer Early Retirement Fund	\$ 846,000	\$ 933,000	0.3%	\$ (87,000)	-9.3%

District Wide Challenges

- District challenges continue to include significant, inflationary cost increases affecting the District budget at an anticipated rate that is out-pacing revenue received. Due to these increasing costs, the District is not in a position to continue a current service level budget without making adjustments and reductions. Additional challenges are a continued decline in enrollment, which is projected to continue into the foreseeable future. Larger pressures on the District's operating budget are a district-wide aging building infrastructure with no dedicated capital resources from the State of Oregon, as well as mandates from the Oregon Legislature with no additional resources to support the implementation and continuation of expenses.

STATE SCHOOL FUND APPROPRIATION

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 2023–2025 state biennial budget, the Oregon Department of Education is basing their funding on the legislatively approved funding of \$10.2 billion for the state school fund for K–12 education. \$5.202 billion will be distributed in the 2024–2025 school year. Springfield Public Schools receives approximately 1.7% of the annual appropriation.



ALL FUNDS SUMMARY

The 2024–2025 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:

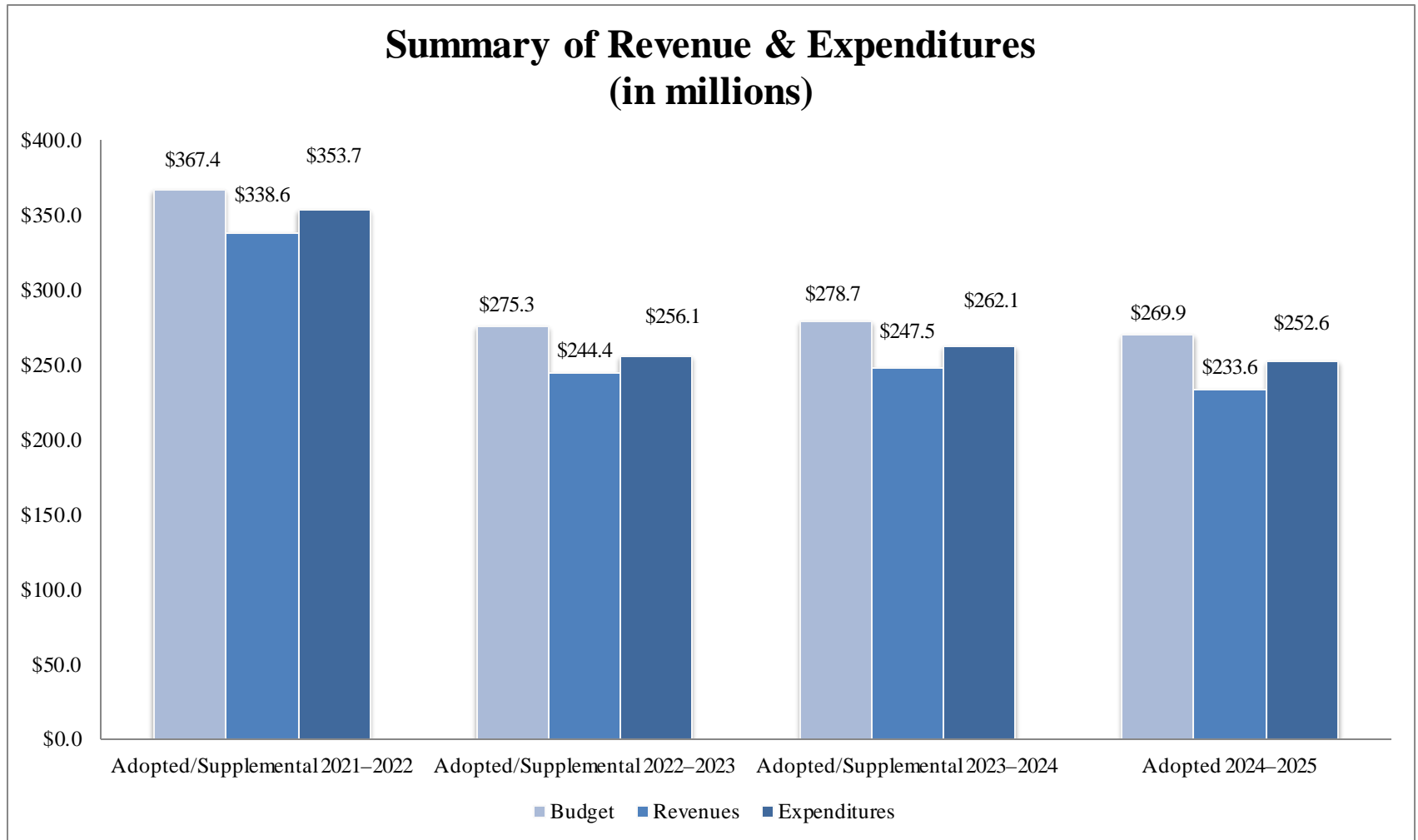
	Budget	Percent of Budget
General Operating Fund (100 Funds)	<u>\$ 143,100,750</u>	53.0%
Special Revenue Funds (200 Funds)		
Special Revenue - Grants	49,757,912	18.4%
Special Revenue - Other	14,411,827	5.3%
Nutrition Services Fund	6,128,379	2.3%
Co-Curricular Fund	2,289,114	0.8%
Student Body Fund	<u>3,215,000</u>	1.2%
Special Revenue Funds Total	<u>75,802,232</u>	
Debt Service Fund (300 Funds)		
Debt Service Fund	<u>20,591,474</u>	7.7%
Capital Funds (400 Funds)		
Capital Projects Fund	<u>2,305,000</u>	0.9%
Internal Service Funds (600 Funds)		
Insurance Fund	26,376,398	9.8%
Print Services Fund	<u>880,000</u>	0.3%
Internal Service Funds Total	<u>27,256,398</u>	
Trust and Agency Funds (700 Funds)		
VER Trust Fund	<u>846,000</u>	0.3%
Total 2024–2025 Budget All Funds	<u><u>\$ 269,901,854</u></u>	

Each fund is shown with its own resources and expenditures as projected for the 2024–2025 fiscal year, July 1 through June 30.

ALL FUNDS HISTORICAL BUDGET SUMMARY

	Adopted Budget 2021–2022	Adopted Budget 2022–2023	Adopted Budget 2023–2024	Proposed Budget 2024–2025	Approved Budget 2024–2025	Adopted Budget 2024–2025
General Operating Fund	<u>\$ 128,733,015</u>	<u>\$ 134,412,244</u>	<u>\$ 138,838,161</u>	<u>\$ 143,100,750</u>	<u>\$ 143,100,750</u>	<u>\$ 143,100,750</u>
Special Revenue Funds						
Special Revenue - Grants	40,335,696	71,070,085	61,729,760	49,757,912	49,757,912	49,757,912
Special Revenue - Other	9,932,641	9,119,016	11,419,384	14,411,827	14,411,827	14,411,827
Nutrition Services Fund	4,687,165	5,722,228	6,552,813	6,128,379	6,128,379	6,128,379
Co-Curricular Fund	2,318,223	3,131,704	3,097,505	2,289,114	2,289,114	2,289,114
Student Body Fund	<u>3,700,000</u>	<u>3,380,000</u>	<u>3,540,000</u>	<u>3,215,000</u>	<u>3,215,000</u>	<u>3,215,000</u>
Special Revenue Funds Total	<u>60,973,726</u>	<u>92,423,032</u>	<u>86,339,462</u>	<u>75,802,232</u>	<u>75,802,232</u>	<u>75,802,232</u>
Debt Service Fund						
Debt Service Fund	<u>150,036,237</u>	<u>20,496,246</u>	<u>20,688,896</u>	<u>20,591,474</u>	<u>20,591,474</u>	<u>20,591,474</u>
Capital Funds						
Capital Projects Fund	<u>2,821,281</u>	<u>1,199,972</u>	<u>4,680,054</u>	<u>2,305,000</u>	<u>2,305,000</u>	<u>2,305,000</u>
Internal Service Funds						
Insurance Fund	22,910,000	24,715,969	26,382,321	26,376,398	26,376,398	26,376,398
Print Services Fund	<u>799,865</u>	<u>836,650</u>	<u>815,000</u>	<u>880,000</u>	<u>880,000</u>	<u>880,000</u>
Internal Service Funds Total	<u>23,709,865</u>	<u>25,552,619</u>	<u>27,197,321</u>	<u>27,256,398</u>	<u>27,256,398</u>	<u>27,256,398</u>
Trust and Agency Funds						
VER Trust Fund	1,150,000	1,203,000	933,000	846,000	846,000	846,000
TOTAL	<u>\$ 367,424,124</u>	<u>\$ 275,287,113</u>	<u>\$ 278,676,894</u>	<u>\$ 269,901,854</u>	<u>\$ 269,901,854</u>	<u>\$ 269,901,854</u>
Change	60.38%	-25.08%	1.23%	-3.15%	-3.15%	-3.15%

ALL FUNDS REVENUE & EXPENDITURES



ALL FUNDS SALARIES & BENEFITS HISTORY

	2021–2022		2022–2023		2023–2024		2024–2025	
	Actual	% of Total	Actual	% of Total	Proposed / Adopted	% of Total	Adopted	% of Total
Licensed Salaries	43,133,224	58.2%	46,819,274	58.5%	52,689,531	57.8%	51,961,494	55.5%
Classified Salaries	18,718,752	25.2%	20,235,384	25.3%	24,051,445	26.4%	26,707,555	28.5%
Administrators & Managers	8,298,623	11.2%	9,167,314	11.5%	9,728,125	10.7%	10,632,955	11.4%
Other *	3,984,456	5.4%	3,753,873	4.7%	4,629,147	5.1%	4,305,125	4.6%
TOTAL WAGES	74,135,055	100.0%	79,975,845	100.0%	91,098,248	100.0%	93,607,129	100.0%
Percent of total expenditures	34.2%		39.6%		35.3%		37.8%	

Total expenditures less transfers, contingency & ending fund balances

2021–22 - expenditures less debt refinance expenditure

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

PERS	16,642,159	25.9%	18,266,738	27.9%	20,589,146	27.6%	21,803,068	28.6%
Social Security & Other Taxes	6,025,566	9.4%	6,475,302	9.9%	7,792,824	10.4%	8,523,221	11.2%
Insurance	40,876,103	63.7%	40,211,392	61.4%	46,177,336	61.8%	45,831,202	60.1%
VER Contribution	650,000	1.0%	500,000	0.8%	100,000	0.1%	100,000	0.1%
Tuition Reimbursement	26,089	0.0%	14,075	0.0%	30,000	0.0%	30,000	0.0%
TOTAL BENEFITS	64,219,917	100.0%	65,467,507	100.0%	74,689,306	100.0%	76,287,491	100.0%
Percent of total expenditures	29.6%		32.4%		29.0%		30.8%	

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 balance¹ 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 volatility² and other the District needs.

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

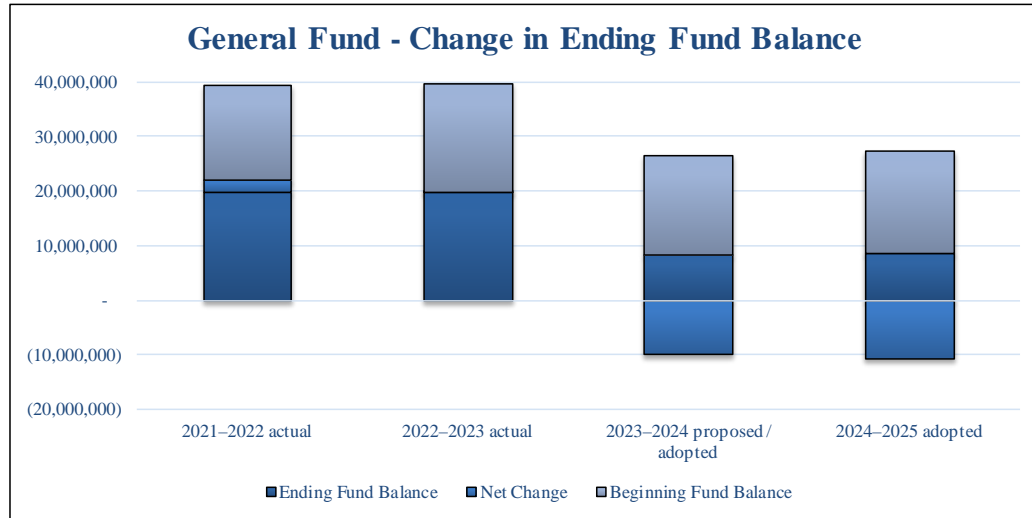
1. Discuss the rationale for the shortfall during a public meeting;
2. Consider the financial condition of the District and discuss financial options available to re-establish the identified floor (4.0%) of ending fund balance;
3. Adopt a plan to rebuild reserves to the four percent (4.0%) targeted level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

¹The 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.

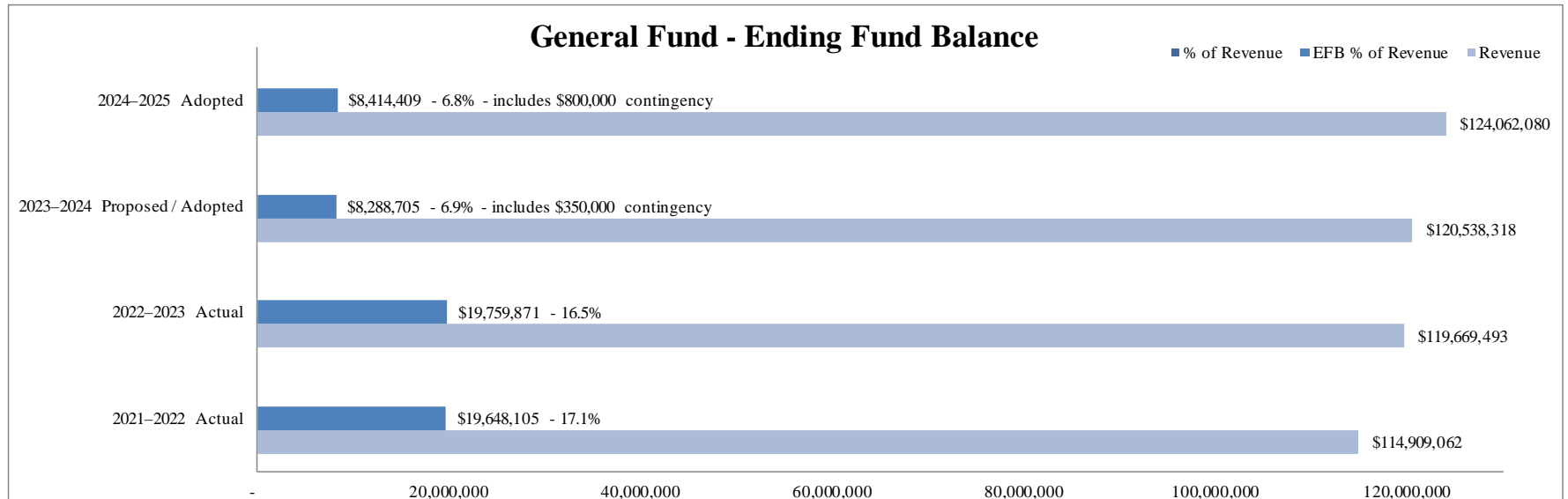
²Higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditure are highly volatile.

Legal reference(s): ORS 294.305 – 294.565

ENDING FUND BALANCE



Year	Beginning Fund Balance	Ending Fund Balance	Net Change
2021-2022 actual	17,331,150	19,648,105	2,316,955
2022-2023 actual	19,648,105	19,759,871	111,766
2023-2024 proposed / adopted	18,299,843	8,288,705	(10,011,138)
2024-2025 adopted	19,038,670	8,414,409	(10,704,220)

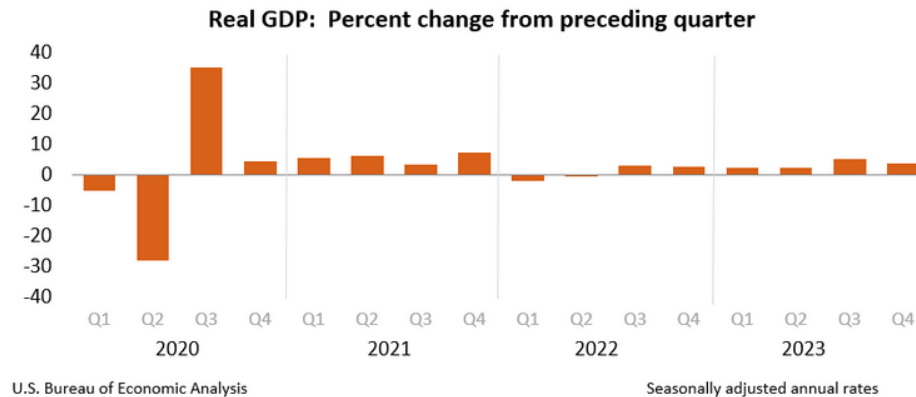


ECONOMIC SUMMARY

³National Economy:

Gross domestic product (GDP) is an important indicator of the economic performance of a country and is the final value of goods and services produced within the country during a specified period of time. Real gross domestic product (GDP) increased at an annual rate of 3.4 percent in the fourth quarter of 2023, according to the "third" estimate released by the Bureau of Economic Analysis ³. In the third quarter, real GDP increased 4.9 percent.

The GDP estimate released on March 28, 2024 is based on more complete source data than were available for the "second" estimate issued last month. In the second estimate, the increase in real GDP was 3.2 percent. The update primarily reflected upward revisions to consumer spending and nonresidential fixed investment that were partly offset by a downward revision to private inventory investment.



The increase in real GDP primarily reflected increases in consumer spending, state and local government spending, exports, nonresidential fixed investment, federal government spending, and residential fixed investment that were partly offset by a decrease in private inventory investment. Imports, which are a subtraction in the calculation of GDP

³ Bureau of Economic Analysis. <https://www.bea.gov/>

Economic Summary (Continued)

³National Economy (continued):

Current-dollar personal income increased \$230.2 billion in the fourth quarter, an upward revision of \$10.7 billion from the previous estimate. The increase primarily reflected increases in compensation, personal income receipts on assets, and proprietors' income.

Disposable personal income increased \$190.4 billion, or 3.8 percent, in the fourth quarter, a downward revision of \$12.1 billion from the previous estimate. Real disposable personal income increased 2.0 percent, a downward revision of 0.2 percentage point.

Personal saving was \$815.5 billion in the fourth quarter, an upward revision of \$6.3 billion from the previous estimate. The personal saving rate—personal saving as a percentage of disposable personal income—was 4.0 percent in the fourth quarter, an upward revision of 0.1 percentage point.

	Change from preceding month							
	December				January			
	Previous	Revised	Previous	Revised	Previous	Revised	Previous	Revised
	(Billions of dollars)		(Percent)		(Billions of dollars)		(Percent)	
Personal income:								
Current dollars	74.8	77.3	0.3	0.3	233.7	230.9	1.0	1.0
Disposable personal income:								
Current dollars	61.9	67.6	0.3	0.3	67.6	77.8	0.3	0.4
Chained (2017) dollars	30.9	34.4	0.2	0.2	-2.8	0.2	0.0	0.0
Personal consumption expenditures:								
Current dollars	126.7	110.7	0.7	0.6	43.9	29.9	0.2	0.2
Chained (2017) dollars	85.9	71.5	0.6	0.5	-17.8	-34.2	-0.1	-0.2

The United States is expected to keep churning out growth in 2024. The International Monetary Fund expects the American economy to expand 2.1 percent this year — more than twice its forecasts for growth in the major advanced economies of Japan, Germany, the United Kingdom, France and Italy. As stated by Chief U.S. Economist, Tim Duey, it is too early for a recession based on the data trends as all indicators point to an upward trend.

³ Bureau of Economic Analysis. <https://www.bea.gov/>

Economic Summary (Continued)

4Oregon Economy:

Historically, inflationary economic booms have not ended well. The pandemic is increasingly looking like the exception. Inflation has cooled and is near the Federal Reserve's target. The labor market rebalanced last year. However, strong recent data in terms of consumer spending, job gains, and real GDP growth raise the possibility of inflation rebounding in the quarters ahead. The Fed is indicating they will cut interest rates this year, but appear to be in no real hurry given the economic strength.

Economic growth is combination of the number of workers and how productive each is. So far this cycle, Oregon's productivity gains have outpaced the nation, while local job growth is in the middle of the pack across states. The outlook for labor and capital are on differing, structural trends. Labor is both cyclically strong today, and structurally tight due to demographics. The recently released 2023 population estimates show that Oregon's population continued to stagnate during the pandemic. Our office has lowered the population outlook as a result. In the decade ahead Oregon's population is expected to rebound, but grow at just 0.6 percent per year. This lower population forecast feeds directly into a relatively smaller labor force and a bit less personal income earned in the years ahead.

The good news is that between the start-up boom, increased federal investment, and potential of generative AI, productivity is set to increase faster in the decade ahead. These gains will boost the overall economy and make up for slower labor growth. Even so, one of the key dynamics for stronger business investment is a tight labor market. When workers are scarce, and expensive, firms are more willing, if not forced to invest in labor-saving technology and processes.

Oregon's state revenue outlook remains stable heading into the personal income tax filing season. The underlying economic outlook is relatively unchanged, and collections are tracking closely to expectations. Compared to the December 2023 forecast, General Fund revenues are raised \$76 million. However, total available resources are increased \$558 million in large part due to accountants closing the books on the previous 2021–23 biennium. Unspent allocations last biennium revert to the General Fund, boosting resources in 2023–25.

Although overall revenue collections are matching expectations, there have been some notable surprises. The most significant of which is the persistence of the six-year boom in Oregon's traditional corporate income and excise taxes. Tax collections have far outstripped growth in underlying corporate profits. The longer the surge in collections persists, the more likely it becomes that tax reforms enacted at the federal and state levels have permanently increased Oregon's corporate tax base, and that the step up in collections will remain with us going forward.

The modest reduction in expected population and job gains reflected in the underlying economic outlook filters through to a somewhat weaker long-term forecast for personal income taxes. That said, these changes do not change the general nature of the revenue forecast, with the largest reduction in expected General Fund resources amounting to less than one percent of revenue in the 2029–31 budget period.

⁴ "Oregon Economic and Revenue Forecast – Executive Summary". State of Oregon Office of Economic Analysis. March 2024.

Economic Summary (Continued)

4Oregon Economy:

Oregon typically outperforms most states over the entire economic cycle. This time is no different, however the expectations are that the relative growth advantage may be a bit smaller than it has been historically. The primary reason being slower population, and labor force growth than in decades past. Our office is a bit more bullish on Oregon's economic and population growth than S&P Global is. Right now S&P has Oregon's growth from 2023 to 2028 right in the middle of the pack nationally. Their forecasts rank Oregon's real GDP growth to rank 24th fastest among all states, population gains are the 25th fastest, and employment growth ranks 26th fastest.

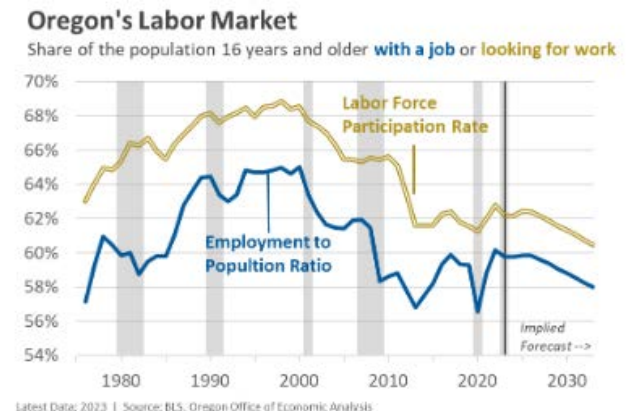
Over the extended forecast horizon our office has identified four main avenues of growth that are important to continue to monitor: the state's dynamic labor supply, the state's industrial structure, productivity, and the current number of start-ups, or new businesses formed.

Labor Supply – Oregon has typically benefited from an influx of households from other states, including an ample supply of skilled workers. Households at least used to continue to move to Oregon even when local jobs are scarce, as long as the economy is equally bad elsewhere, particularly in California. Relative housing prices also contribute to migration flows in and out of the state. For Oregon's recent history – data available from 1976 – the labor force in the state has both grown faster than the nation overall and the labor force participation rate has typically been higher.

The good news today is that Oregon's labor force has never been larger, and the labor force participation rate has been higher than it was before the pandemic began, at least until the last handful of months of data. Even in this sometimes noisy, and unrevised data, the strength of Oregon's labor market is clear.

Moving forward, overall labor force participation rates will decline, simply due to the aging of the population. As more Baby Boomers enter into their retirement years, the share of all adults working or looking for work will fall as a result. As such, comparing Oregon's participation rates against a demographically-adjusted measure is important. Here, too, the current strength of the Oregon's labor market is evident, and encouraging.

The challenge moving forward is twofold. First, is overall population growth and whether that rebounds as expected in the years ahead. Second, whenever the next recession (or two) does come, maintaining a high participation rate and not seeing larger numbers of discouraged workers drop out of the labor force like they did following both the dotcom and housing busts. It was only once the economy became strong again in the late 2010s and early 2020s have some of those losses begun to be regained.



⁴ “Oregon Economic and Revenue Forecast – Extended Outlook”. State of Oregon Office of Economic Analysis. March 2024.

Economic Summary (Continued)

⁴Oregon Economy:

Industrial Structure – Oregon’s industrial structure is very similar to the U.S. overall. However, Oregon’s manufacturing industry is relatively larger, and weighted more toward semiconductors and wood products, compared to the nation which is more concentrated in transportation equipment (aerospace, and automobiles).

However, industries like timber and high-tech, which have been Oregon’s strength in both the recent past and historically, are now expected to grow the slowest moving forward. Productivity and output from the state’s technology producers is expected to continue growing quickly, however while employment will increase with expansions and the CHIPS Act, it will not increase as much as investment and sector productivity. Similarly, the timber industry remains under pressure from both market based conditions and federal regulations. Barring major changes to either, the slow growth to downward trajectory of the industry in Oregon is likely to continue.

With that being said, certainly not all hope is lost. Those top industries in which Oregon has a local concentration at least twice the national average comprise approximately 4 percent of all statewide employment. Slower growth moving forward is not a weight, but rather more of a lack of a boost.

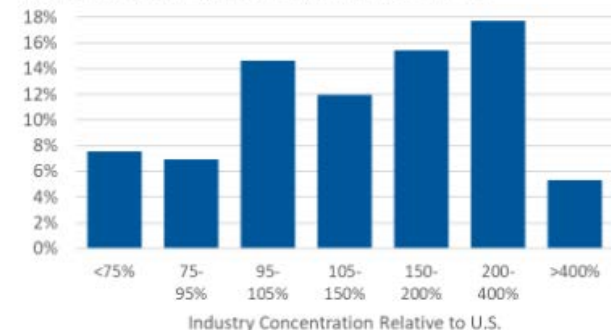
Many industries in which Oregon has a larger concentration than typical state are expected to perform quite well over the coming decade. These industries include management of companies, food and beverage manufacturing, published software along with some health care related firms.

The state’s real challenges and opportunities will come in industries in which Oregon does not have a relatively large concentration. These industries, like consulting, computer system design, financial investment, and scientific R&D, are expected to grow quickly in the decade ahead. To the extent that Oregon is behind the curve, then the state may not fully realize these gains if they rely more on clusters and concentrations of similar firms that may already exist elsewhere around the country.

Capital and Productivity – Ultimately, the economy’s industrial structure combined with capital will result in increasing productivity. Higher productivity allows firms to produce and sell more products, and pay higher wages to its workers. Capital can come in many different forms including financial, natural, physical, human, and social. All can help raise firm productivity, benefiting the economy more broadly.

Oregon's Industrial Structure Outlook

Employment growth by industry concentration, 2022-2032



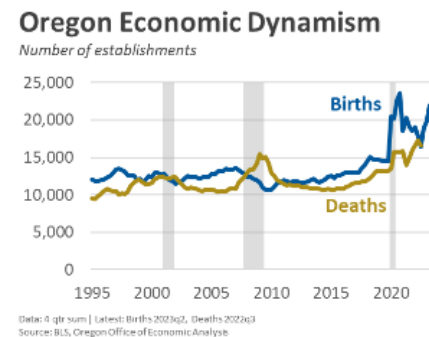
Source: BLS, Oregon Employment Department, Oregon Office of Economic Analysis

⁴ “Oregon Economic and Revenue Forecast – Extended Outlook”. State of Oregon Office of Economic Analysis. March 2024.

Economic Summary (Continued)

⁴Oregon Economy:

Today, the economy desperately needs better productivity, which has been sluggish this century. Early in the pandemic, productivity perked up as firms had to make due with reduced workforces at the same time consumer demand remained strong. However, as employment has rebounded, these productivity increases not entirely hold and eroded somewhat. The current outlook for productivity is more or less back to the pre-pandemic trend growth, although slightly above it. Increasing the stock and use of Oregon's capital would boost the economy overall. Increases in start-up activity, upcoming federal investment, and the potential of generative AI all point toward better productivity gains later this decade.



New Business Formation – New businesses are generally considered the primary source of innovation. New ideas, products, and services help propel future economic growth. Unfortunately in the decades leading up to the pandemic, start-up activity, while steady in level terms, was declining as a share of a growing economy. New businesses as a share of all businesses were at or near record lows in 2019. Employment at start-ups follow a similar pattern.

To the extent the lower levels of entrepreneurship were to continue in a post-pandemic world, and R&D more broadly is not being undertaken, slower productivity gains and overall economic growth is to be expected. However, to the extent that larger firms that have won out in today's marketplace are investing in R&D and making those investments themselves, then the worries about the number of start-ups today is overstated. It can be hard to say which is the correct view. That said, actual, realized productivity in the economy has been sluggish in recent decades.

Encouragingly, new business formation during the pandemic actually accelerated, stopping the long-run decline. New establishments continue to run at a higher level than in the year leading up to the pandemic. However, given the increased overall number of establishments, deaths or closures are now increasing as well simply due to the raw numbers, even if the death rate remains tame.

⁴ “Oregon Economic and Revenue Forecast – Extended Outlook”. State of Oregon Office of Economic Analysis. March 2024.

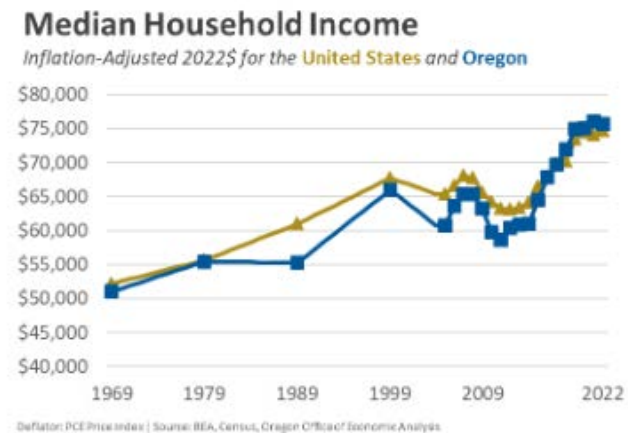
Economic Summary (Continued)

⁴Oregon Economy:

Looking forward, these gains provide some hope for future economic growth should some of these new firms bring new ideas, products, and efficiencies to market. Even if the per firm probability of success remains the same, having more ping pong balls in the lottery increases the overall probability that a few will survive and succeed tremendously.

Oregon Income Relative to U.S. – One long-standing concern for some policymakers and analysts had been Oregon’s relatively low income and wage compared to the rest of the nation. Encouragingly, the strong economic growth last decade did translate into meaningful increases in Oregon’s per capita income and average wage. Today Oregon’s per capita income relative to the U.S. is at its highest point since the dotcom bust two decades ago, and the state’s average wage is at its highest relative point since the timber industry restructured and the mills started closing in the early 1980s.

Oregon’s median household income in recent years has reach historic highs, even after adjusting for inflation. More importantly, it now stands 1.2 percent higher than the U.S. overall as of 2022. In recent years, this marks the first time in more than 50 years that Oregonian incomes for the typical household or family are higher than the nation. The fact that the strong regional growth translated into more money in the pockets of Oregonians, and regained the ground lost decades ago is one of the most important economic trends in recent generations.



⁴ “Oregon Economic and Revenue Forecast – Extended Outlook”. State of Oregon Office of Economic Analysis. March 2024.

Economic Summary (Continued)

⁵Local Economy:

Lane County's total employment will grow by 16,800 jobs between 2022 and 2032, according to new projections from the Oregon Employment Department. The projections are primarily due to structural job growth in the economy as most industries had largely recovered from losses during the COVID-19 recession by 2022. In addition, many job openings are expected due to the need to replace workers who leave their occupations.

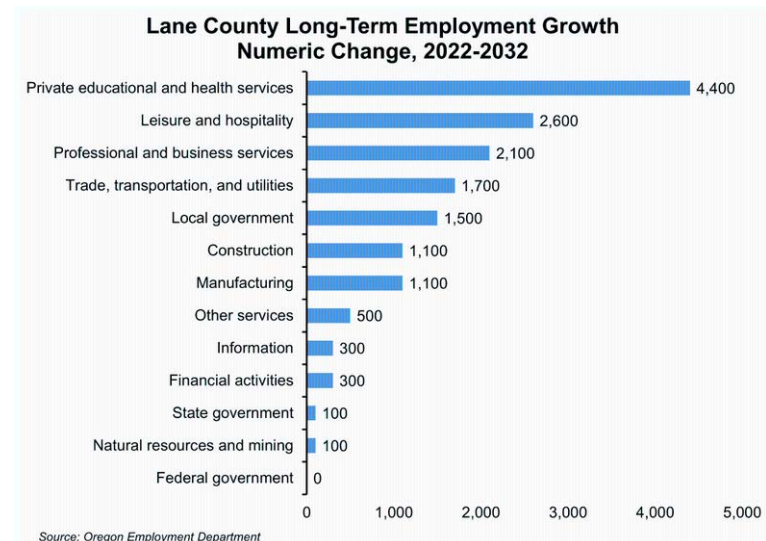
In 2022, there were 172,100 jobs in Lane County. The 10% increase in employment between 2022 and 2032 includes private-sector gains of 14,200 jobs, 1,600 jobs in government, and an additional 1,000 job gain in self-employed Lane County residents.

All major industry sectors are expected to add jobs except federal government, which has no change over the 10-year period. Private education and health services is projected to increase the fastest and add the most jobs. The projected 4,400 job gain (16% growth) in this sector is attributed mostly to the aging of the county's population, longer life expectancies, and a rebound in population growth. In addition, Lane County has become a regional health care center, serving people from outside the county. Health care alone will account for more than one out of five new jobs created by 2032.

Leisure and hospitality is expected to add the second-largest number of jobs (2,600). Its relatively fast growth (15%) is driven partly by a rebound from the COVID-19 recession as conditions continue to improve for restaurants, hotels, and the arts and recreational establishments. Leisure and hospitality lost 3,900 jobs between 2019 and 2020. By 2022 it was still down 900 jobs.

Professional and business services is a large sector expected to add 2,100 jobs, or 12% over the 10-year period. Architectural and engineering services, which are tied to expected construction growth, contributes to some of the growth. Additional growth is added by computer and systems design through demand for cybersecurity and telecommuting. These gains will be countered somewhat by losses in business services, especially call centers.

Information (15%) and construction (14%) are smaller industries that are expected to grow faster than total employment from 2022 to 2032.



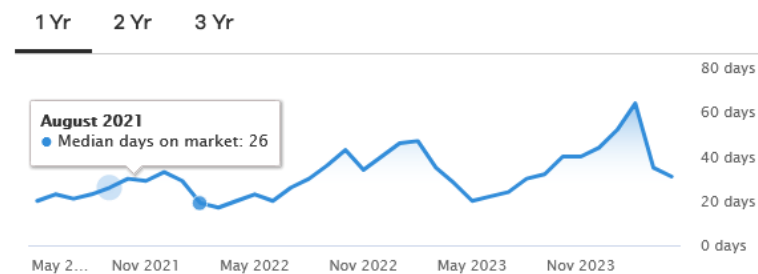
⁵State of Oregon Employment Department

Economic Summary (Continued)

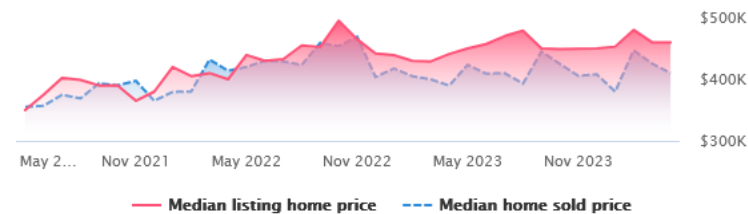
Local Economy (continued):

⁶ In March 2024, the median list price of homes in Springfield was \$460,000, trending up 4.3 percent year-over-year. The median list price per square foot was \$303 and the median sale price was \$410,000. As a comparison, the median list price of homes in Eugene was \$510,000, the median price per square foot was \$306, and the median sale price was \$490,500.

Median days on market: 31 Days



Median listing home price vs. median home sold price



⁷ The median rent price in Springfield is \$1,500 which down \$225 (13 percent) year-over-year. Springfield’s median rent prices are slightly lower than the Eugene median of \$1,650.

Lane County continues to face the same economic concerns as the State of Oregon regarding inflation and labor shortages. Affordable housing continues to be an ongoing concern. A funding methodologies in state school funding is also a concern that the District considers when planning current and future budgets.

⁶Realtor.com / ⁷Zillow.com

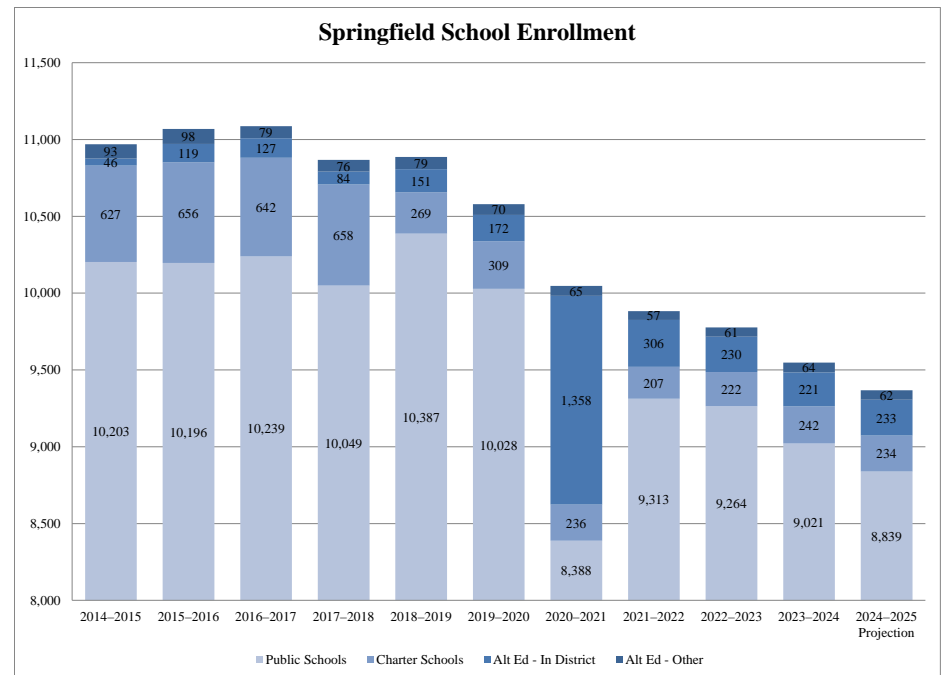
ENROLLMENT PROJECTIONS

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 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	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Kindergarten	835	778	819	783	816	753	448	670	650	650	622
1st	876	844	780	831	784	806	483	695	697	628	651
2nd	857	879	839	793	826	759	530	677	718	692	609
3rd	870	834	868	820	784	811	492	727	687	705	678
4th	799	841	856	842	827	768	672	658	754	683	688
5th	760	784	849	839	864	794	657	740	672	747	666
6th	774	747	777	812	830	825	708	683	727	657	685
7th	769	754	752	767	779	801	747	727	650	691	644
8th	819	758	751	751	763	760	725	765	741	654	683
9th	701	760	732	695	777	772	765	794	821	772	728
10th	709	689	727	713	765	757	726	749	784	806	754
11th	678	736	697	690	757	711	704	728	708	710	758
12th	756	792	792	713	815	711	731	700	655	626	673
Total	10203	10196	10239	10049	10387	10028	8388	9313	9264	9021	8839
% Change	-0.71%	-0.07%	0.42%	-1.86%	3.36%	-3.46%	-16.35%	11.03%	-0.53%	-2.62%	-2.02%

Charter Schools

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
6th	25	22	18	35	22	40	16	25	29	20	25
7th	35	39	35	44	46	54	41	29	38	47	33
8th	57	59	59	63	63	63	50	44	46	52	57
9th	110	154	128	149	37	50	36	31	40	46	34
10th	155	136	163	125	40	51	42	22	30	36	41
11th	146	129	117	142	29	31	34	35	20	24	29
12th	99	117	122	100	32	20	17	21	19	17	15
Total	627	656	642	658	269	309	236	207	222	242	234
% Change	15.05%	4.63%	-2.13%	2.49%	-59.12%	14.87%	-23.62%	-12.29%	7.25%	9.01%	-3.3%
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 PROJECTIONS

Alternative Education

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K-5th	0	0	0	0	15	22	17	18	12	7	13
6th-8th	4	1	0	0	14	15	11	12	17	13	14
9th-12th	42	44	57	46	63	87	73	68	75	64	69
K-5th SPS online	0	20	12	6	6	5	963	70	16	17	19
6th-8th SPS online	0	9	6	6	11	7	155	37	14	30	24
9th-12th SPS online	0	45	52	26	42	36	139	101	96	90	94
Total	46	119	127	84	151	172	1358	306	230	221	233
% Change	-57.41%	158.70%	6.72%	-33.86%	79.76%	13.91%	689.53%	-77.47%	-24.84%	-3.91%	5.43%

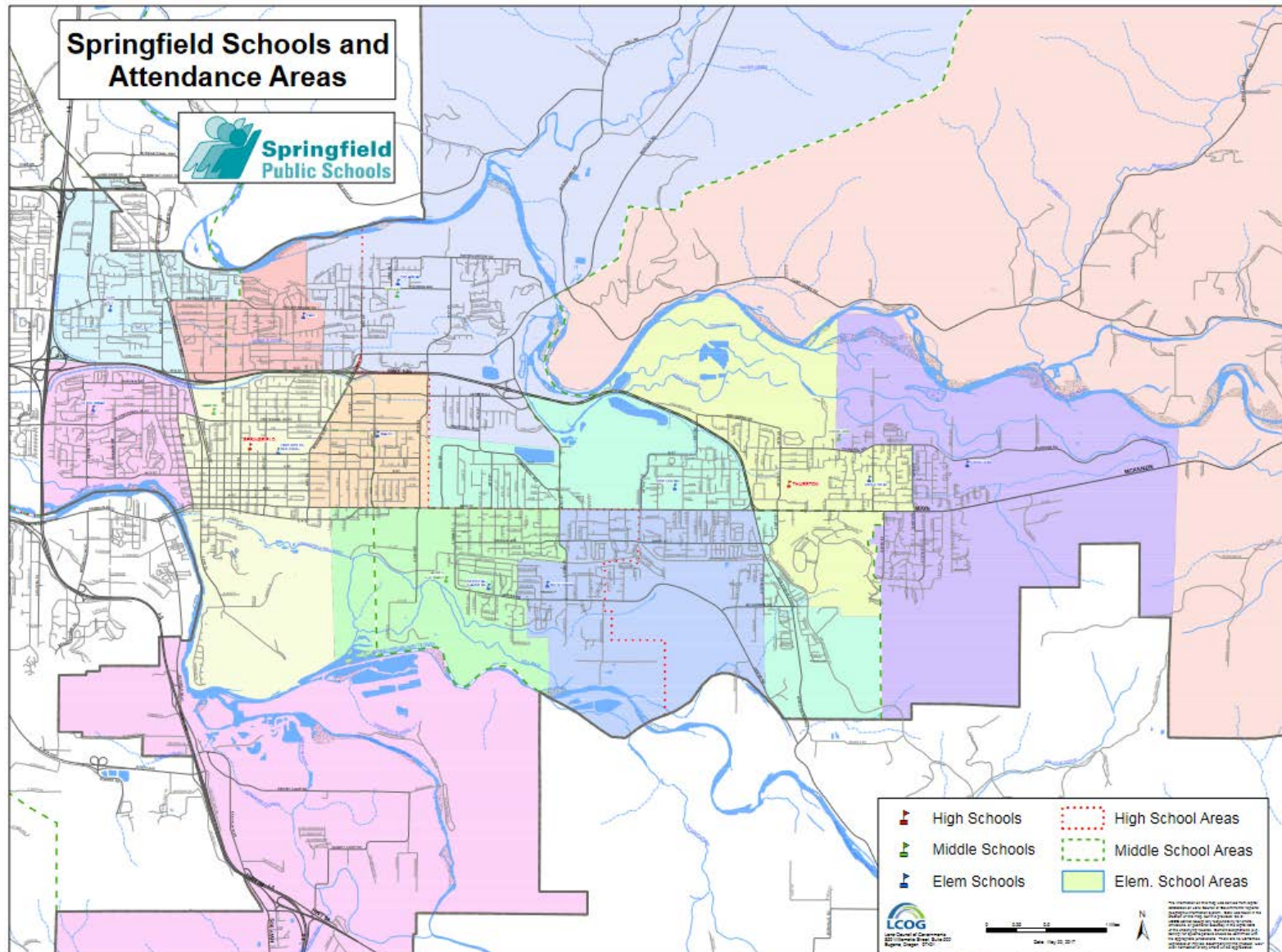
Alternative Education - Other

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K-5th	66	56	32	54	60	55	42	37	37	36	39
6th-8th	27	42	47	22	19	15	23	20	24	28	23
Total	93	98	79	76	79	70	65	57	61	64	62
% Change	-3.13%	5.38%	-19.39%	-3.80%	3.95%	-11.39%	-7.14%	-12.31%	7.02%	4.92%	-3.13%

Total

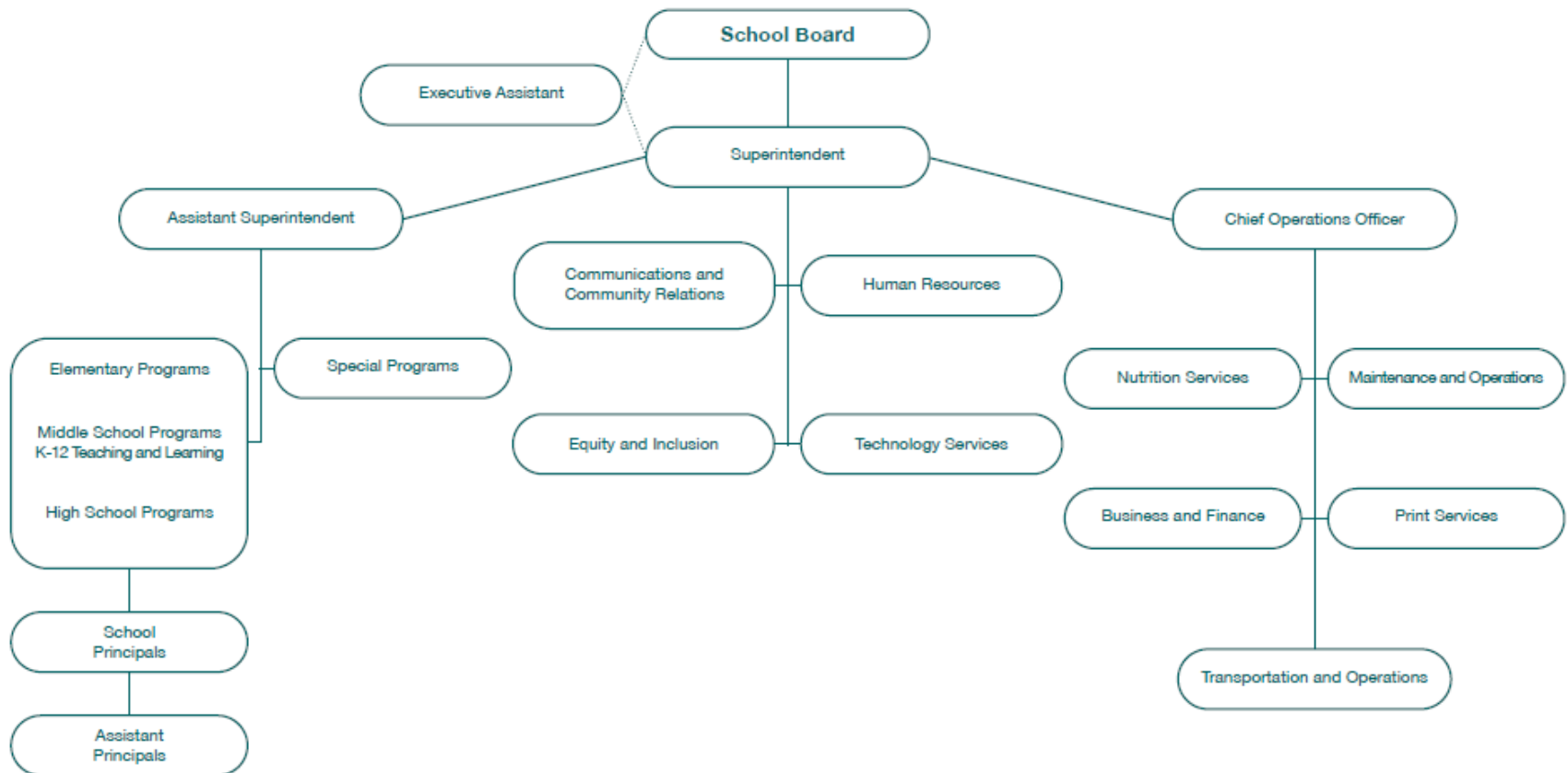
Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K-5th	5063	5036	5055	4968	4982	4773	4304	4292	4243	4165	3985
6th-8th	2510	2431	2445	2500	2547	2580	2476	2342	2286	2192	2,188
9th-12th	3396	3602	3587	3399	3357	3226	3267	3249	3248	3191	3195
Total	10969	11069	11087	10867	10886	10579	10047	9883	9777	9548	9,368
% Change	-0.51%	0.91%	0.16%	-1.98%	0.17%	-2.82%	-5.03%	-1.63%	-1.07%	-2.34%	-1.89%

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	Brett Yancey, Chief Operations Officer
VI.	Transportation	Brett Yancey, Chief Operations Officer
VII.	Human Resources	Dustin Reese, Director of Human Resources
VIII.	Communications	Brian Richardson, Director of Communications
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 2024–2025 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:

- The 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 the 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 the 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 the District policies.



DISTRICT GOALS (Continued)

FIVE BOLD STEPS



● VALUES

- All students can and will learn
- Foster safe, healthy and engaging school climates
- Eliminate inequities in student achievement
- Promote an inclusive culture that draws on the assets of students, staff and our community

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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 2024–2025 school year with input for changes from a professional development team that includes representation from a variety of educators.

Professional development for 2024–2025 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 the Integrated Guidance Application process, which will align our efforts associated with High School Success (HSS), Student Investment Account (SIA) within the Integrated Guidance grant funding(IG), Continuous Improvement Planning(CIP), Career and Technical Education - Perkins V (CTE), Every Day Matters (EDM), Early Literacy Grant, and Early Indicator Intervention Systems (EIS). This also includes aligning to other, federal grants to include Titles IA, IIA, and IVA.. Among other efforts, we will utilize these 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 Instruction 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. Further, these actions build collective efficacy in our teachers and administrators. 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 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.

Collectively, 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.

The work of the Office of the Superintendent is the achievement of the goals grounded in the aforementioned values. The 2024–2025 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, ensuring equity of educational outcomes for all students, regardless of circumstance. We aim to develop a highly effective system through the 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 that bolster family support, resulting in full-time student attendance and readiness to learn. We strive to foster a safe and inclusive learning environment for all students, facilitated by a diverse and exceptional workforce.

Provide Personalized Learning Opportunities for Every Student — The Board and Superintendent are dedicated to expanding instruction characterized by quality and a guaranteed and viable curriculum. We endeavor to reach ‘every student, every day’ by expanding curricular options that engage all students, and encouraging them to tap into their talents and realize their full potential.

Create Safe and Future Ready Facilities — The Board and Superintendent are committed to maintaining, renovating and expanding current facilities to support quality instruction and personalized student learning opportunities. We aim to furnish 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 collaborative efforts with local, state and federal elected officials and policy makers. We strive to advocate for funding that sustains and enhances 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 benefits(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 2024–2025 fiscal year is continuing to adjust to the continued declining enrollment within the District. This is a challenge, however the State equalization formula creates a path for districts that are either declining or increasing in enrollment, by funding on the higher Average Daily Membership, weighted (ADMw) of the current year or prior year. Springfield Public Schools continues to plan for operational funding based on the prior year ADMw numbers.

Budget committee work sessions and formal meetings are consistent with previous years, however early in this year’s process staff continued to focus on providing additional education for the committee. Assisting the committee to understand roles & responsibilities, Oregon Budget Law, timelines and processes proves to be a worthwhile investment of time. In preparation for the 2024–2025 budget process, staff invited an economist from the University of Oregon to provide baseline information to the committee. Additionally, a local State Representative was able to provide insight on the shortened 2024 legislative session and the District staff were provided updates to the current budget status, as well as projected enrollment information.

BUSINESS OPERATIONS (Continued)

Current Service Level — As we look toward the future of education we must focus on the critical conversations of continued investment. This investment includes providing as much resource as possible for student support, but also honoring our staff with competitive salaries and benefits. 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. For the upcoming 2024–2025 fiscal year the District is expecting a continued reduction in student enrollment which is slightly more than the State’s similar reduction rate in enrollment. In a continued effort to create stability in the classroom, the District was able to fund enough staff to maintain current staffing ratios.

Federal Financial Support — As the global pandemic continues to impact operations and the economic stability across the nation, the federal government continues to financially support public education. Beginning in the 2020–2021 fiscal year and continuing into the 2024–2025 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. Understanding that these funds fully expire on September 30, 2024, the District is supporting additional technology purchases, as well as completing the three year upgrade to HVAC systems district-wide.

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. Additionally, there are planned improvements and expansions in the CTE programs (cosmetology), security cameras, and a dedicated softball facility at Springfield High School. For the 2024–2025 school year the District is also planning on the installation of turf fields at Springfield High School and Thurston High School stadiums.

Other Organizational and Operational Tasks: 2024–2025

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 is guided by its Strategic Business 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. The District continues to evaluate this operation to ensure that the offerings continue to be appropriate and relevant with changing technology.

BUSINESS OPERATIONS (Continued)

Other Organizational and Operational Tasks: 2024–2025 (continued)

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) Community Eligibility 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. The program has recovered and is 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 2024–2025:

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 4.00 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 2024–2025 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 7.00 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 . 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 2024–2025:

- **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 96 school buses and pupil transportation vehicles owned by the District typically travel over 1,000,000 miles during the course of a year to meet the transportation needs of the District. 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, 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, McKenzie, 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 our own vehicles, the District provides maintenance services on the pupil transportation vehicles for Marcola and McKenzie School Districts under the intergovernmental agreements.

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 industrywide 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 drivers 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 and type-10 vehicles 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 77-passenger front engine propane powered buses and Type-D 84-passenger Diesel Powered buses.

Adding to the funding challenges above, we have seen up to a 70% increase in new bus costs from the Manufacturers since our last order in 2021. Factory lead times have also increased from 90-120 days to over 365 days creating an even greater challenge on purchases and budget planning.

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 will partner with constituent group representatives to create a Rewards and Recognition Program focused on building a community of belonging and enhancing employee engagement scores. Indicators of success will include positive feedback and demonstrated improvement in the culture and climate as measured through surveys of staff.

The Human Resources Department will partner with key leaders and SEA to assess and revise the scope of work and compensation for stipends to licensed staff who serve students through athletics and activities. Indicators of success will include increased involvement, more clarity around the expectations of the stipend positions and compensation that aligns with the expectations of the positions. Additionally, the Human Resources Department will partner with department leaders to identify key certifications relevant to various classified positions and will partner with OSEA to design opportunities to attract highly qualified candidates and encourage employees to seek professional development opportunities. Indicators of success will include improved ability to hire hard-to-fill positions, decrease turnover, enhance job performance, and improve culture and climate as measured by surveys to 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. The Human Resources Department will continue to partner with the Equity and Inclusion Coordinator to assess and refine 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. The Human Resources Department will continue to partner with the Equity and Inclusion Coordinator to assess indicators of success that include job announcements with equity-minded language, clearly articulated screening/interviewing rubrics or metrics that are equitable, hiring committee members trained in equal employment opportunity and other applicable federal/state laws, and equitable salary placements in alignment with pay equity laws.

District Goal 4: Safe and Inspiring Facilities

The Human Resources Department will partner with the Equity and Inclusion Coordinator to conduct training, improve knowledge, and enhance competence related to Cultural Intelligence and Every Student Belongs. Indicators of success will include increased comfort with and use of bias incident reporting tools, as reported by administrators, and improved incident outcomes, as reported by parties involved in bias incidents (students, parents, and staff).

COMMUNICATIONS DEPARTMENT

Key Work and Staffing Summary for 2024–2025:

The Communications and Community Relations Department develops and implements strategies to improve community involvement and engagement through communication and building relationships with families, staff, community members, and community organizations.

The Communications and Community Relations Department supports 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.
- Improve communication pathways between school and home.
- Utilize digital tools to facilitate two-way communication with students, families, staff and our broader community – websites, online communication tools (e.g., Let's Talk), and electronic newsletters.

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 department 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 identifying and training school-based staff on communications tools to more effectively communicate and engage with families; public relations and working with local news media; staff communication; 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 Director of Communications and community relations 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, the District website content and oversight, crisis management, social media, advertising, and working with news media. The department also serves as a liaison to community groups and communicates with parents regarding district-level initiatives and issues, as well as critical state and federal investment programs. 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 2024–2025 fiscal year, the staff level for this area is 1.0 FTE supervisory staff and 1.0 FTE classified staff.

COMMUNICATIONS DEPARTMENT (Continued)

Translation Services (Fund 100, function 2680) — In response to 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 2024–2025 fiscal year, the staff level for this area is 1.0 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 impact student success moving into the 2024–2025 school year.

Additionally, the Communications and Community Relations Department coordinates district-wide interpretation needs that exceed the capacity of individual buildings and departments – working 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 2024–2025:

Technology Services will continue to strive towards providing fair and equitable access to technology throughout the 2024–2025 school year. We will be providing all of our students with devices so they are ready and able to attend school and working with our families to make sure they are connected and overcome barriers to education. We will continue to work with the remaining 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 — Continual security improvements will continue to be an area of focus of for our department and staff again this year. Focusing our attentions on updating and securing our infrastructure, devices and procedures. 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 towards adding 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.

2024–2025 Staffing: General Fund staffing for 2024–2025 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 anticipate some additional E-Rate revenues for the Technology Fund in the 2024–2025 school year to be spent on network upgrades and maintenance.

Section Divider

GENERAL FUND

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. 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, software and other instructional material 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 2024–2025. 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.
- 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 a combination of services and flow-through funds through its allocation of “flex funds”. For the 2024–2025 fiscal year the District will use flex funds for services. The majority of which will be for the Life Skills Program.
- 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%.
- 3199 Other Unrestricted Grants-in Aid:** Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the District without restriction.
- 3299 Other Restricted Grants-in Aid:** Revenue recorded as grants by the District from state funds which can be used for any legal purpose by the District with restrictions.

GENERAL FUND RESOURCES (Continued)

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.

- 4500 Other Restricted Federal Funds:** Revenue from the federal government through the state as grants which must be used for a categorical or specific purpose.
- 4505 Other Federal Funds:** Revenue from sources that are not designated from a specific source, other than the Federal Government.
- 4801 Federal Forest Fees:** Money received from the County Fund as a result of the apportionment of Federal Forest Fees.

5000 OTHER SOURCES

- 5160 Lease Purchase Receipts:** This revenue source is for the receipt of proceeds from lease financing.
- 5190 Subscription Financing Receipts:** This revenue source is for the receipt of proceeds from subscription financing.
- 5331 Sale of Fixed Assets:** This revenue source captures the amount of revenue that is generated by the sale of the 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.

GENERAL FUND RESOURCES (Continued)

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.

$$\begin{array}{|c|} \hline \text{District Formula Revenue} \\ \text{(State and Local)} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{General Purpose} \\ \text{Grant} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Transportation} \\ \text{Grant} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{High Cost Disability} \\ \text{Grant} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Facility} \\ \text{Grant} \\ \hline \end{array}$$

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 the districts have 70.0% grants. 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.

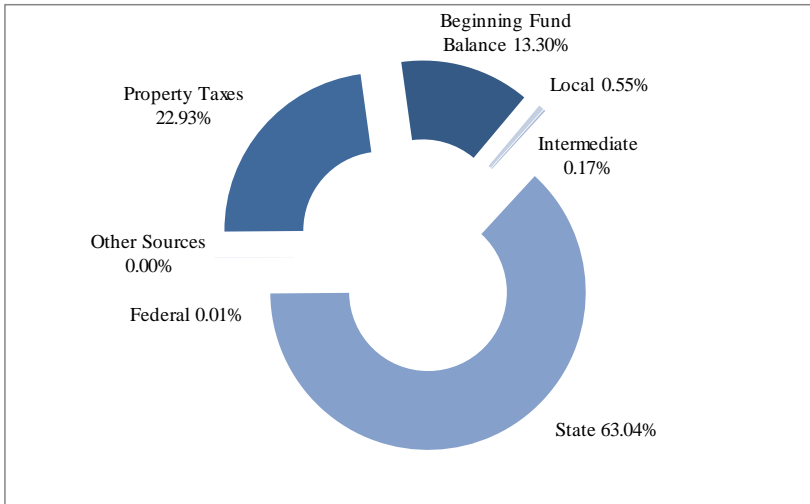
The facility grant is 1.0% of the construction costs for new classrooms, but is subject to a biennial limit of \$8 million (statewide). The grant is for classroom equipment that cannot be included in bonded debt. If eligible facility grants exceed the biennial limit, grants are prorated down to be less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

GENERAL FUND REVENUE DETAIL

Description	Actual 2021-2022	Actual 2022-2023	Budgeted 2023-2024	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Current Year Property Tax	\$ 28,566,014	\$ 30,368,890	\$ 31,518,746	\$ 32,435,783	\$ 32,435,783.00	\$ 32,435,783.00
Prior Years' Property Tax	375,886	458,624	350,000	375,000	375,000	375,000
Tuition from Individuals	-	-	1,000	1,000	1,000	1,000
Tuition from Other LEAs	350	16,925	35,000	20,000	20,000	20,000
Tuition from Summer School	-	-	500	-	-	-
Transportation Fees from Individual	1,504	12,994	15,000	10,000	10,000	10,000
Interest from Investments	(80,076)	1,575,207	450,000	640,000	640,000	640,000
Facility Rental Fees	300	1,200	50,000	1,500	1,500	1,500
Donations	-	-	5,000	5,000	5,000	5,000
Recovery of Prior Years' Expenditures	38,684	5,154	-	10,000	10,000	10,000
Miscellaneous Local Revenue	101,143	88,539	150,000	100,000	100,000	100,000
County School Fund	122,658	345,014	190,000	190,000	190,000	190,000
ESD Apportionment - Flow Through	1,510,840	-	-	-	-	-
Other Intermediate Sources	41,984	36,799	50,000	50,000	50,000	50,000
State School Fund - General Support	82,490,545	84,708,838	86,231,208	88,974,235	88,974,235	88,974,235
Common School Fund	1,213,248	1,336,642	1,481,364	1,237,062	1,237,062	1,237,062
Other Unrestricted Grants-in-Aid	30,674	-	-	-	-	-
Other Restricted Grants-in-Aid	-	5,000	-	-	-	-
Restricted Federal Funds	-	4,396	-	-	-	-
Other Federal Funds	50,199	1,674	10,000	10,000	10,000	10,000
Federal Forest Fees	409,924	437,617	-	-	-	-
Lease Purchase Receipts	17,000	42,024	-	-	-	-
Subscription Financing	-	223,305	-	-	-	-
Sale of Fixed Assets	18,185	650	500	2,500	2,500	2,500
Beginning Fund Balance	17,331,150	19,648,105	18,299,843	19,038,670	19,038,670	19,038,670
Fund Total:	\$ 132,240,211	\$ 139,317,598	\$ 138,838,161	\$ 143,100,750	\$ 143,100,750	\$ 143,100,750

GENERAL FUND REVENUE GRAPHS

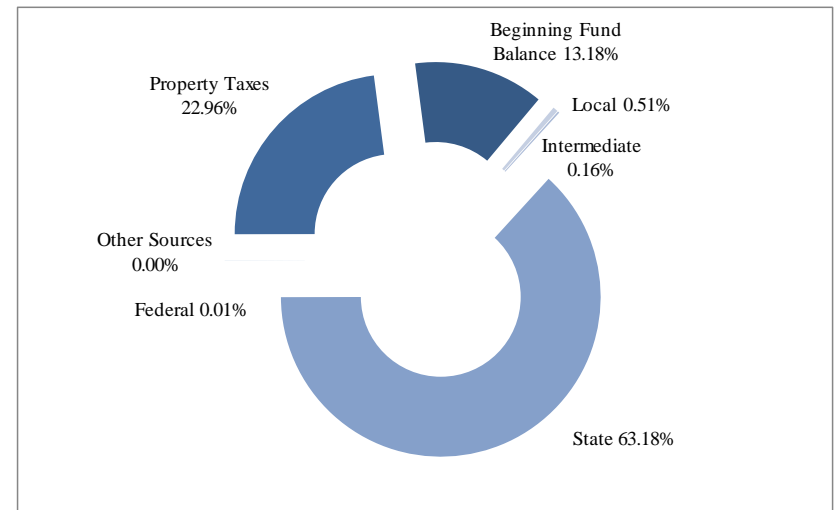
Fiscal Year 2024–2025



Fiscal Year 2023–2024

Local	\$ 706,500
Intermediate	240,000
State	87,712,572
Federal	10,000
Other Sources	500
Property Taxes	31,868,746
Beginning Fund Balance	18,299,843
Total	\$ 138,838,161

Fiscal Year 2023–2024



Fiscal Year 2024–2025

Local	\$ 787,500
Intermediate	240,000
State	90,211,297
Federal	10,000
Other Sources	2,500
Property Taxes	32,810,783
Beginning Fund Balance	19,038,670
Total	\$ 143,100,750

GENERAL FUND FUNCTION DETAIL

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1000 Instruction Services								
1111 Elementary K-5 Programs	22,449,843.75	22,983,853.26	217.67	23,928,496	211.43	24,449,476	24,449,476	24,449,476
1113 Elementary Extracurricular	33,599.92	33,278.10	-	36,494	-	42,469	42,469	42,469
1121 Middle School Programs	9,515,843.94	10,175,252.83	93.03	10,735,151	90.00	10,973,220	10,973,220	10,973,220
1122 Middle School Extracurricular	23,665.14	46,318.11	-	26,312	-	55,819	55,819	55,819
1131 High School Programs	12,241,997.47	12,492,999.10	125.57	14,919,385	121.57	15,023,450	15,023,450	15,023,450
1132 High School Extracurricular	1,611,461.00	34,011.51	-	4,200	-	27,352	27,352	27,352
1140 Pre-Kindergarten Programs	295,930.15	249,001.82	4.84	279,602	4.84	279,114	279,114	279,114
1210 Talented & Gifted Programs	19,709.64	29,376.52	-	25,860	-	34,258	34,258	34,258
1220 Restrictive Prgrms, Stdnts w/Disabilities	8,563,519.73	7,086,323.82	83.30	8,063,381	83.30	9,303,153	9,303,153	9,303,153
1250 Less Restrict Prgrms, Students w/Disabilities	5,569,794.66	5,298,720.01	68.06	6,134,953	68.06	6,405,302	6,405,302	6,405,302
1260 Early Intervention Programs	136,897.71	145,475.51	-	140,000	-	140,000	140,000	140,000
1271 Remediation Programs	53,213.56	53,513.01	-	50,522	-	50,855	50,855	50,855
1280 Alternative Education	1,294,437.98	1,457,707.48	5.50	940,777	3.00	700,580	700,580	700,580
1288 Charter Schools	1,886,507.23	2,264,452.87	-	2,250,000	-	2,770,000	2,770,000	2,770,000
1291 English Language Development Programs	2,253,627.43	2,361,474.74	32.22	2,804,758	32.22	2,956,315	2,956,315	2,956,315
1292 Teen Parent Programs	87,329.37	2,895.72	1.34	104,064	0.50	68,061	68,061	68,061
1000 Instruction Services Total	66,037,378.68	64,714,654.41	631.53	70,443,955	614.92	73,279,424	73,279,424	73,279,424
2000 Support Services								
2110 Attendance and Social Work Services	637,105.85	2,367,155.97	26.71	2,534,560	26.71	2,588,124	2,588,124	2,588,124
2122 Counseling Services	1,326,985.78	1,290,688.56	12.97	1,351,297	11.97	1,370,259	1,370,259	1,370,259
2130 Health Services	1,275,842.74	1,425,984.27	20.35	1,828,026	21.41	1,951,783	1,951,783	1,951,783
2142 Psychological Testing Services	1,017,507.35	1,024,374.95	8.81	1,154,924	8.81	1,202,910	1,202,910	1,202,910
2152 Speech Pathology Services	1,600,798.37	1,552,842.17	13.55	1,633,640	13.55	1,710,905	1,710,905	1,710,905
2160 Occupational Therapy Services	431,820.40	487,297.38	4.94	477,381	4.94	511,111	511,111	511,111
2190 Student Support Services	662,242.57	678,381.90	5.26	738,741	5.26	774,271	774,271	774,271
2210 Improvement of Instruction Services	3,439,970.35	4,069,588.63	33.79	4,896,353	30.70	4,748,596	4,748,596	4,748,596
2213 Curriculum Development Services	10,414.97	12,866.83	-	7,739	-	8,713	8,713	8,713
2215 Equity	2,841.34	60,666.67	-	71,042	-	71,512	71,512	71,512
2219 Educational Technology	109,737.78	108,273.05	-	123,641	-	128,457	128,457	128,457
2221 Education Media Services	793,912.70	799,047.89	14.20	961,298	14.13	982,235	982,235	982,235
2230 Assessment and Testing Services	58,188.91	58,616.75	0.50	63,769	1.38	114,273	114,273	114,273
2240 Staff Development	441,494.66	473,184.44	-	914,848	-	911,995	911,995	911,995
2310 School Board Services	98,783.47	126,202.42	-	187,390	-	187,690	187,690	187,690
2321 Office of the Superintendent	464,213.46	519,415.47	2.00	544,952	2.00	576,768	576,768	576,768
2410 Office of the Principal	8,782,570.18	9,284,277.07	76.55	9,395,431	76.38	9,713,347	9,713,347	9,713,347
2521 Fiscal Services	1,906,775.04	2,104,002.54	9.50	2,244,717	9.25	2,412,578	2,412,578	2,412,578
2540 Operation & Maintenance Services	669,320.23	718,773.62	7.00	777,438	7.00	876,724	876,724	876,724

GENERAL FUND FUNCTION DETAIL

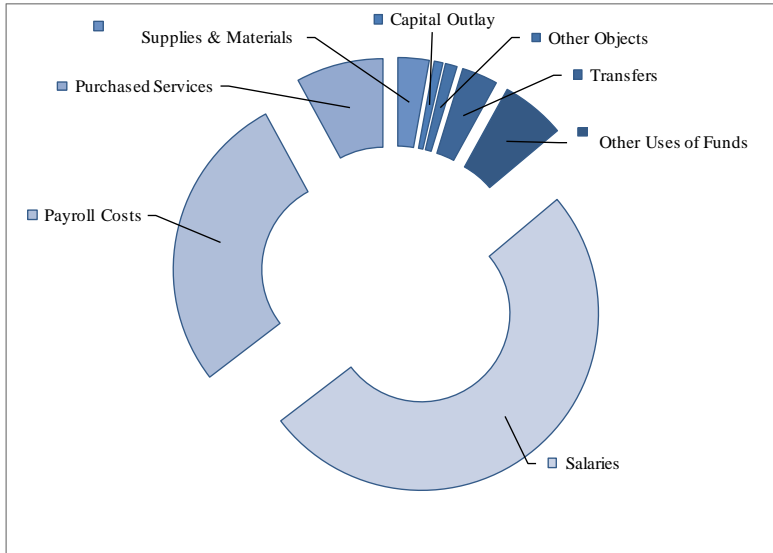
Function and Description	Actual 2021-22	Actual 2022-23	FTE 2023-24	Adopted 2023-24	FTE 2024-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
2000 Support Services								
2541 Carpentry Services	703,127.82	538,622.99	6.00	734,625	5.00	668,869	668,869	668,869
2542 Care & Upkeep of Building Services	6,703,033.27	7,264,182.26	57.75	7,795,693	57.75	8,413,988	8,413,988	8,413,988
2543 Care & Upkeep of Grounds Services	491,394.70	558,454.78	6.00	598,057	7.00	705,612	705,612	705,612
2544 Maintenance Services	102,436.51	124,565.42	-	636,212	-	42,512	42,512	42,512
2545 Vehicle Maintenance Services	279,770.95	394,703.76	1.00	310,103	1.00	320,106	320,106	320,106
2546 Security Services	271,494.45	155,714.40	1.00	216,700	1.00	234,053	234,053	234,053
2547 Electrical/Plumbing/HVAC Services	810,654.11	824,609.50	6.00	834,706	6.00	858,519	858,519	858,519
2548 Painting/Furniture Services	323,997.32	350,912.62	3.00	354,220	3.00	377,863	377,863	377,863
2549 Metals Services	218,563.59	260,096.09	2.56	287,822	2.56	296,499	296,499	296,499
2551 Student Transportation Services	5,532,734.01	6,396,360.79	74.82	6,580,473	75.88	6,989,500	6,989,500	6,989,500
2572 Purchasing & Warehouse Services	185,420.20	207,246.96	1.75	198,553	1.75	195,851	195,851	195,851
2574 Printing, Publishing & Duplication	209,195.40	213,277.59	-	251,059	-	214,854	214,854	214,854
2577 Reception Services	42.02	33,253.36	0.50	38,651	0.50	39,237	39,237	39,237
2620 Planning, Research & Development	95.30	-	-	4,000	-	4,000	4,000	4,000
2633 Public Information Services	312,374.20	356,824.88	3.75	693,549	3.00	659,229	659,229	659,229
2641 Human Resources Services	1,088,917.46	981,331.97	7.20	1,129,178	7.20	1,272,754	1,272,754	1,272,754
2661 Technology Services	2,592,769.34	3,096,056.10	14.00	3,129,089	14.00	3,289,168	3,289,168	3,289,168
2670 Records Management Services	54,384.87	5,875.66	0.50	52,034	-	8,211	8,211	8,211
2680 Interpretation & Translation Services	56,230.12	50,006.65	0.75	85,604	1.00	108,910	108,910	108,910
2000 Support Services Total	43,667,161.79	48,973,736.36	422.71	53,837,515	420.13	55,541,986	55,541,986	55,541,986
3000 Community Services								
3300 Community Services	-	-	-	36,000	-	-	-	-
3000 Community Services Total	-	-	-	36,000	-	-	-	-
4000 Facilities Acquisition & Construction								
4120 Site Acquisition & Development	-	839,704.24	-	-	-	-	-	-
4150 Building Acquisition & Improvement	916,050.39	795,385.76	-	2,000,090	-	1,174,090	1,174,090	1,174,090
4000 Facilities Acquisition & Construction Total	916,050.39	1,635,090.00	-	2,000,090	-	1,174,090	1,174,090	1,174,090
5000 Other Uses								
5100 Debt Services								
5200 Transfer of Funds	1,971,516.00	4,234,246.00	-	4,231,896	-	4,690,842	4,690,842	4,690,842
5000 Other Uses Total	1,971,516.00	4,234,246.00	-	4,231,896	-	4,690,842	4,690,842	4,690,842
6000 Contingency								
6110 Contingency	-	-	-	350,000	-	800,000	800,000	800,000
6000 Contingency Total	-	-	-	350,000	-	800,000	800,000	800,000
7000 Unappropriated Ending Fund Balance								
7770 Unappropriated Ending Fund Balance	19,648,104.98	19,759,871.10	-	7,938,705	-	7,614,409	7,614,409	7,614,409
7000 Unappropriated Ending Fund Balance Total	19,648,104.98	19,759,871.10	-	7,938,705	-	7,614,409	7,614,409	7,614,409
Total	132,240,211.84	139,317,597.87	1,054.24	138,838,161	1,035.05	143,100,750	143,100,750	143,100,750

GENERAL FUND OBJECT SUMMARY

Object and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
100 Salaries	61,714,329.58	63,469,100.41	1,054.24	69,842,817	1,035.05	72,574,717	72,574,717	72,574,717
200 Payroll Costs	34,668,119.30	35,063,617.43	-	39,250,459	-	39,292,023	39,292,023	39,292,023
300 Purchased Services	8,766,782.57	9,816,020.79	-	10,044,390	-	11,386,648	11,386,648	11,386,648
400 Supplies and Materials	3,437,008.12	3,949,923.07	-	3,870,415	-	4,064,299	4,064,299	4,064,299
500 Capital Outlay	948,069.45	1,713,671.64	-	1,966,500	-	1,138,590	1,138,590	1,138,590
600 Other Objects	1,086,281.84	1,311,147.43	-	1,342,979	-	1,539,222	1,539,222	1,539,222
700 Transfers	1,971,516.00	4,234,246.00	-	4,231,896	-	4,690,842	4,690,842	4,690,842
800 Other Uses of Funds	19,648,104.98	19,759,871.10	-	8,288,705	-	8,414,409	8,414,409	8,414,409
Total	132,240,211.84	139,317,597.87	1,054.24	138,838,161	1,035.05	143,100,750	143,100,750	143,100,750

GENERAL FUND OBJECT SUMMARY GRAPHS

Fiscal Year 2024–2025



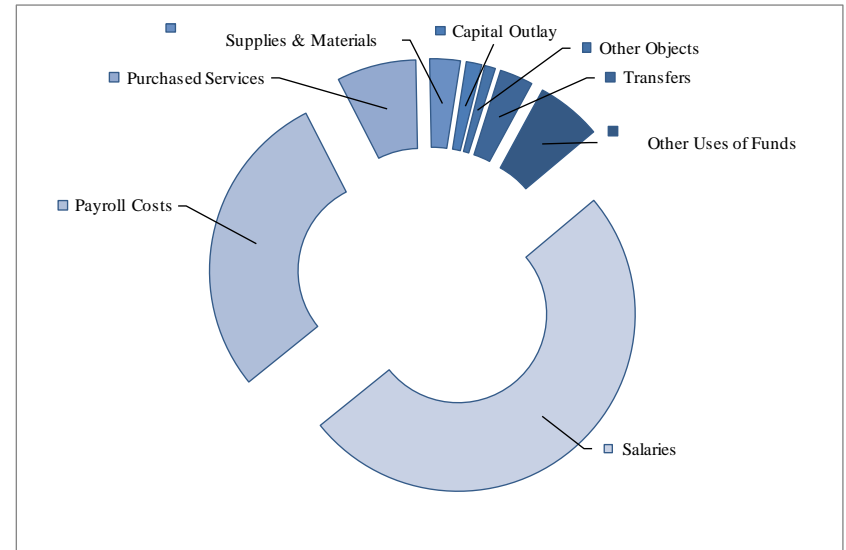
Fiscal Year 2024–2025

Salaries	\$72,574,717	50.72%
Payroll Costs	39,292,023	27.46%
Purchased Services	11,386,648	7.96%
Supplies & Materials	4,064,299	2.84%
Capital Outlay	1,138,590	0.79%
Other Objects	1,539,222	1.07%
Transfers	4,690,842	3.28%
Other Uses of Funds	8,414,409	5.88%
Total	\$143,100,750	

Fiscal Year 2023–2024

Salaries	\$69,842,817	50.30%
Payroll Costs	39,250,459	28.27%
Purchased Services	10,044,390	7.23%
Supplies & Materials	3,870,415	2.79%
Capital Outlay	1,966,500	1.42%
Other Objects	1,342,979	0.97%
Transfers	4,231,896	3.05%
Other Uses of Funds	8,288,705	5.97%
Total	\$138,838,161	

Fiscal Year 2023–2024



GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2021-22	Actual 2022-23	FTE 2023-24	Adopted 2023-24	FTE 2024-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
100 Salaries								
111 Licensed Salaries	34,772,386.31	37,167,643.81	568.61	41,653,526	548.89	42,868,309	42,868,309	42,868,309
112 Classified Salaries	13,514,218.18	14,297,860.13	422.38	16,437,164	420.16	17,233,690	17,233,690	17,233,690
113 Administrators	5,076,094.40	5,504,637.40	43.75	5,981,045	44.75	6,445,802	6,445,802	6,445,802
114 Managerial Classified	1,086,892.70	1,064,428.21	11.50	1,267,295	10.25	1,166,535	1,166,535	1,166,535
118 Exempt Employees	684,634.57	702,608.24	8.00	694,721	11.00	1,004,424	1,004,424	1,004,424
121 Licensed Substitutes	1,061,901.15	1,164,054.57	-	1,395,530	-	1,434,853	1,434,853	1,434,853
122 Classified Substitutes	231,983.20	269,714.54	-	320,500	-	334,800	334,800	334,800
123 Temporary Licensed	2,370,341.60	1,247,666.86	-	-	-	-	-	-
124 Temporary Classified	141,589.67	38,914.62	-	-	-	-	-	-
125 Student Workers	7,650.00	12,170.25	-	5,000	-	5,000	5,000	5,000
127 Summer Workers	87,748.05	135,268.66	-	113,680	-	119,380	119,380	119,380
128 Tutors	23,697.23	12,265.00	-	62,920	-	50,000	50,000	50,000
130 Extended Days	91,209.50	31,757.71	-	116,720	-	108,200	108,200	108,200
131 Supplemental Pay	172,354.21	143,710.63	-	184,500	-	201,550	201,550	201,550
133 Activity Pay	207,375.56	79,791.18	-	46,600	-	90,720	90,720	90,720
134 Coaching Pay	573,423.80	-	-	-	-	-	-	-
136 Overtime Pay	89,482.23	108,670.09	-	61,340	-	64,415	64,415	64,415
137 Night School	33,142.64	27,058.57	-	18,000	-	18,000	18,000	18,000
138 Saturday School	5,697.57	-	-	11,500	-	11,500	11,500	11,500
139 Benefit Pay	446,362.48	440,816.26	-	453,405	-	472,965	472,965	472,965
150 Other Pay	131,212.16	-	-	-	-	-	-	-
154 Licensed Extra Duty Pay	351,871.49	436,494.76	-	355,549	-	351,549	351,549	351,549
155 Classified Extra Duty Pay	148,015.98	68,935.57	-	126,800	-	103,125	103,125	103,125
182 Licensed Educational Stipend	197,160.00	196,200.00	-	200,000	-	200,000	200,000	200,000
189 Contracted Services	207,884.90	318,433.35	-	337,022	-	289,900	289,900	289,900
100 Salaries Total	61,714,329.58	63,469,100.41	1,054.24	69,842,817	1,035.05	72,574,717	72,574,717	72,574,717
200 Payroll Costs								
210 PERS	13,930,255.72	14,645,809.25	-	15,910,726	-	16,893,081	16,893,081	16,893,081
220 Social Security	4,557,743.54	4,651,005.02	-	5,172,253	-	5,375,813	5,375,813	5,375,813
230 Other Payroll Costs	458,033.01	487,109.04	-	1,046,868	-	1,268,828	1,268,828	1,268,828
240 Insurance	15,061,346.70	14,768,119.15	-	16,990,612	-	15,624,301	15,624,301	15,624,301
247 VER Contribution	650,000.00	500,000.00	-	100,000	-	100,000	100,000	100,000
249 Tuition Reimbursement	10,740.33	11,574.97	-	30,000	-	30,000	30,000	30,000
200 Payroll Costs Total	34,668,119.30	35,063,617.43	-	39,250,459	-	39,292,023	39,292,023	39,292,023

GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2021-22	Actual 2022-23	FTE 2023-24	Adopted 2023-24	FTE 2024-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
300 Purchased Services								
310 Instructional, Professional and Technical Services	1,205,701.15	1,711,965.99	-	1,218,290	-	2,122,775	2,122,775	2,122,775
322 Repairs & Maintenance	713,665.32	789,739.88	-	1,209,401	-	677,928	677,928	677,928
324 Rentals	135,697.23	117,660.64	-	42,650	-	45,300	45,300	45,300
325 Electricity	859,704.70	1,143,216.95	-	1,073,427	-	1,127,098	1,127,098	1,127,098
326 Fuel	551,404.03	683,104.11	-	564,480	-	697,704	697,704	697,704
327 Water & Sewer	648,269.74	466,917.54	-	621,772	-	820,861	820,861	820,861
328 Garbage	180,498.79	207,145.20	-	166,185	-	174,077	174,077	174,077
330 Student Transportation	396,155.57	145,565.97	-	52,931	-	8,881	8,881	8,881
340 Travel	127,543.90	252,769.85	-	357,549	-	351,345	351,345	351,345
351 Telephone	270,639.68	291,179.06	-	259,200	-	272,320	272,320	272,320
352 Copier Use	89,264.45	100,250.51	-	100,937	-	108,910	108,910	108,910
353 Postage	45,504.00	48,805.68	-	66,575	-	63,203	63,203	63,203
354 Advertising	5,962.60	5,177.67	-	10,200	-	12,500	12,500	12,500
355 Printing	238,903.49	298,244.93	-	282,237	-	306,877	306,877	306,877
359 Other Communication	207,831.13	54,446.53	-	86,650	-	89,065	89,065	89,065
360 Payments to Charter Schools	1,886,507.23	2,264,452.87	-	2,250,000	-	2,770,000	2,770,000	2,770,000
371 Tuition - Within State	62,465.47	39,573.13	-	370,000	-	370,000	370,000	370,000
373 Tuition - Private Schools	520,945.00	620,025.00	-	620,000	-	680,000	680,000	680,000
374 Other Tuition	-	-	-	1,000	-	1,000	1,000	1,000
381 Audit Services	28,790.00	38,790.00	-	39,000	-	45,000	45,000	45,000
382 Legal Services	23,352.33	15,622.68	-	41,500	-	36,500	36,500	36,500
383 Architect/Engineer Services	-	17,750.00	-	50,000	-	50,000	50,000	50,000
388 Election Services	-	12,077.78	-	-	-	15,000	15,000	15,000
389 Noninstructional Prof & Tech	500,184.65	423,418.46	-	492,850	-	472,748	472,748	472,748
390 Other Professional & Technical Services	67,792.11	68,120.36	-	67,556	-	67,556	67,556	67,556
300 Purchased Services Total	8,766,782.57	9,816,020.79	-	10,044,390	-	11,386,648	11,386,648	11,386,648
400 Supplies and Materials								
410 Supplies & Materials	1,993,978.81	2,113,794.66	-	2,200,936	-	2,243,056	2,243,056	2,243,056
420 Textbooks	34,635.28	52,157.94	-	31,560	-	27,210	27,210	27,210
430 Library Books	31,622.94	7,643.49	-	27,528	-	30,353	30,353	30,353
440 Periodicals	6,804.18	2,552.49	-	5,350	-	3,050	3,050	3,050
460 Nonconsumable Supplies	163,233.01	206,225.50	-	292,393	-	254,761	254,761	254,761
470 Software	967,949.70	1,130,506.22	-	1,062,051	-	1,225,606	1,225,606	1,225,606
480 Computer Hardware	238,784.60	437,042.77	-	250,597	-	280,263	280,263	280,263
498 Over/Short	(0.40)	-	-	-	-	-	-	-
400 Supplies and Materials Total	3,437,008.12	3,949,923.07	-	3,870,415	-	4,064,299	4,064,299	4,064,299

GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2021-22	Actual 2022-23	FTE 2023-24	Adopted 2023-24	FTE 2024-25	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
500 Capital Outlay								
510 Land Acquisition	-	-	-	-	-	-	-	-
520 Building Acquisition & Improve	870,738.90	413,164.81	-	1,395,000	-	969,090	969,090	969,090
530 Improvements Other Than Buildings	6,679.30	827,113.04	-	-	-	-	-	-
541 Equipment	-	369,588.09	-	488,500	-	86,500	86,500	86,500
543 Vehicles	12,000.00	97,286.70	-	83,000	-	83,000	83,000	83,000
550 Depreciable Technology	-	6,519.00	-	-	-	-	-	-
562 Bus Garage Purchases	58,651.25	-	-	-	-	-	-	-
500 Capital Outlay Total	948,069.45	1,713,671.64	-	1,966,500	-	1,138,590	1,138,590	1,138,590
600 Other Objects								
610 Debt Service Principal	-	123,451.20	-	-	-	-	-	-
640 Dues & Fees	125,977.63	81,825.24	-	84,441	-	92,285	92,285	92,285
650 Insurance & Judgments	943,927.77	1,095,341.93	-	1,255,988	-	1,444,387	1,444,387	1,444,387
670 Taxes & Licenses	16,376.44	10,529.06	-	2,550	-	2,550	2,550	2,550
600 Other Objects Total	1,086,281.84	1,311,147.43	-	1,342,979	-	1,539,222	1,539,222	1,539,222
700 Transfers								
710 Transfers	1,971,516.00	4,234,246.00	-	4,231,896	-	4,690,842	4,690,842	4,690,842
700 Transfers Total	1,971,516.00	4,234,246.00	-	4,231,896	-	4,690,842	4,690,842	4,690,842
800 Other Uses of Funds								
810 Contingency	-	-	-	350,000	-	800,000	800,000	800,000
820 Reserved for Next Year	19,648,104.98	19,759,871.10	-	7,938,705	-	7,614,409	7,614,409	7,614,409
800 Other Uses of Funds Total	19,648,104.98	19,759,871.10	-	8,288,705	-	8,414,409	8,414,409	8,414,409
Total	132,240,211.84	139,317,597.87	1,054.24	138,838,161	1,035.05	143,100,750	143,100,750	143,100,750

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:** McGraw Hill “Wonders”
- **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

- Centennial
- Douglas Gardens
- Elizabeth Page
- Guy Lee
- Maple
- Mt. Vernon
- Ridgeview
- Riverbend
- Thurston
- Two-Rivers-Dos Rios
- Walterville
- Yolanda

School Leadership

- Calli Dean, Principal
- Carla Smith, Principal
- Debbie Carter, Principal
- Josh Donaldson, Principal
- Megan Knight, Principal
- Shelley Nurre, Principal
- Lacey Macdonald, Principal
- Patty Morrison, Principal
- Amber Mitchell, Principal
- Kristen Noor, Principal
- Andy Price, Principal
- Kari Isham, Principal

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1111 – Elementary, K–5 Programs

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1111 Elementary K-5 Programs								
111 Licensed Salaries	12,138,977.24	12,729,751.52	187.60	13,742,638	182.60	14,261,060	14,261,060	14,261,060
112 Classified Salaries	798,581.48	886,369.62	30.07	963,792	28.83	998,458	998,458	998,458
121 Licensed Substitutes	389,154.88	522,568.89	-	528,000	-	550,000	550,000	550,000
122 Classified Substitutes	76,017.98	84,603.95	-	63,470	-	73,000	73,000	73,000
123 Temporary Licensed	582,947.59	329,534.63	-	-	-	-	-	-
124 Temporary Classified	4,480.31	-	-	-	-	-	-	-
130 Other Pay	16,828.54	13,439.16	-	7,923	-	12,223	12,223	12,223
210 PERS	3,184,020.72	3,380,107.45	-	3,467,325	-	3,682,104	3,682,104	3,682,104
220 Social Security	1,038,654.66	1,072,327.21	-	1,134,117	-	1,177,766	1,177,766	1,177,766
230 Other Payroll Costs	72,218.56	76,737.38	-	195,845	-	235,239	235,239	235,239
240 Insurance	3,562,345.21	3,403,147.31	-	3,521,679	-	3,163,275	3,163,275	3,163,275
247 VER Contribution	325,001.00	250,000.00	-	50,000	-	50,000	50,000	50,000
310 Instructional, Professional and Technical Services	304.32	175.00	-	350	-	350	350	350
322 Repairs & Maintenance	-	539.00	-	300	-	3,700	3,700	3,700
330 Student Transportation	-	2,264.70	-	400	-	700	700	700
340 Travel	117.93	633.42	-	300	-	150	150	150
355 Printing	94,315.29	105,244.00	-	97,300	-	99,252	99,252	99,252
410 Supplies & Materials	108,790.57	77,512.31	-	106,283	-	102,999	102,999	102,999
420 Textbooks	19,414.42	31,238.73	-	14,400	-	12,900	12,900	12,900
430 Library Books	11,632.45	1,382.24	-	8,000	-	8,300	8,300	8,300
440 Periodicals	3,748.96	-	-	2,300	-	700	700	700
460 Nonconsumable Supplies	11,915.85	7,565.60	-	9,808	-	7,450	7,450	7,450
470 Software	8,457.92	7,969.96	-	9,866	-	6,150	6,150	6,150
480 Computer Hardware	1,917.87	438.27	-	3,900	-	1,500	1,500	1,500
640 Dues & Fees	-	302.91	-	500	-	2,200	2,200	2,200
1111 Elementary K-5 Programs Total	22,449,843.75	22,983,853.26	217.67	23,928,496	211.43	24,449,476	24,449,476	24,449,476

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.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1113 Elementary Extracurricular								
130 Other Pay	25,849.67	25,650.54	-	26,600	-	32,070	32,070	32,070
210 PERS	5,684.99	5,601.45	-	6,134	-	7,552	7,552	7,552
220 Social Security	1,929.64	1,891.59	-	1,968	-	2,373	2,373	2,373
230 Other Payroll Costs	135.62	134.52	-	292	-	474	474	474
340 Travel	-	-	-	1,500	-	-	-	-
1113 Elementary Extracurricular Total	33,599.92	33,278.10	-	36,494	-	42,469	42,469	42,469

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

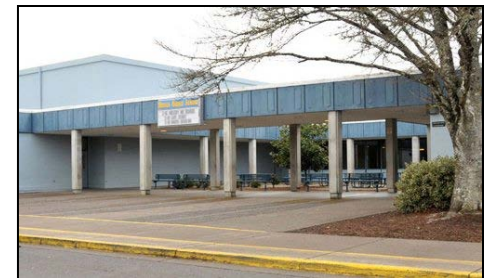
Our middle schools serve as the bridge between our elementary schools and our high schools. It's an opportunity to build upon the foundation of basic reading, writing, math and social skills that have already been established and introduce new, more complex concepts such as media literacy, technological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

Our Middle Schools

- Agnes Stewart
- Briggs
- Hamlin
- Thurston

School Leadership

Kevin Wright, Principal
Jeff Mather, Principal
Brandi Starck, Principal
Katie Dawson, Principal



GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1121 – Middle School Programs

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1121 Middle School Programs								
111 Licensed Salaries	5,382,688.93	5,968,885.99	87.50	6,409,813	85.50	6,677,550	6,677,550	6,677,550
112 Classified Salaries	128,741.99	157,201.27	5.53	170,900	4.50	149,100	149,100	149,100
121 Licensed Substitutes	221,653.44	225,623.55	-	224,400	-	240,000	240,000	240,000
122 Classified Substitutes	4,432.45	2,334.32	-	4,510	-	5,000	5,000	5,000
123 Temporary Licensed	251,442.92	93,950.80	-	-	-	-	-	-
124 Temporary Classified	1,516.69	-	-	-	-	-	-	-
130 Other Pay	2,000.00	2,855.12	-	16,140	-	13,930	13,930	13,930
210 PERS	1,341,337.99	1,483,835.45	-	1,550,753	-	1,646,313	1,646,313	1,646,313
220 Social Security	446,726.52	479,081.52	-	505,678	-	524,948	524,948	524,948
230 Other Payroll Costs	31,648.38	34,036.09	-	87,903	-	104,869	104,869	104,869
240 Insurance	1,375,887.52	1,435,121.61	-	1,513,508	-	1,357,163	1,357,163	1,357,163
247 VER Contribution	162,500.00	125,000.00	-	25,000	-	25,000	25,000	25,000
310 Instructional, Professional and Technical Services	253.80	-	-	6,000	-	6,000	6,000	6,000
322 Repairs & Maintenance	2,120.77	6,373.17	-	10,470	-	8,554	8,554	8,554
330 Student Transportation	113.80	1,428.90	-	1,200	-	500	500	500
340 Travel	49.71	33.00	-	1,600	-	1,500	1,500	1,500
355 Printing	53,905.00	70,267.27	-	44,593	-	56,757	56,757	56,757
389 Noninstructional Prof & Tech	-	62.50	-	-	-	-	-	-
410 Supplies & Materials	89,780.93	76,926.58	-	145,738	-	141,889	141,889	141,889
420 Textbooks	6,261.85	4,124.91	-	10,660	-	5,660	5,660	5,660
430 Library Books	363.88	-	-	-	-	4,000	4,000	4,000
440 Periodicals	-	-	-	50	-	50	50	50
460 Nonconsumable Supplies	10,563.28	6,830.16	-	6,084	-	4,304	4,304	4,304
470 Software	1,719.10	1,102.85	-	151	-	133	133	133
480 Computer Hardware	134.99	177.77	-	-	-	-	-	-
1121 Middle School Programs Total	9,515,843.94	10,175,252.83	93.03	10,735,151	90.00	10,973,220	10,973,220	10,973,220

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 the District staff are provided here. Also included are stipends for student union/student alliance facilitators.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1122 Middle School Extracurricular								
130 Other Pay	18,110.00	35,062.00	-	20,000	-	42,150	42,150	42,150
210 PERS	4,114.69	8,494.56	-	4,612	-	9,926	9,926	9,926
220 Social Security	1,345.29	2,577.16	-	1,480	-	3,119	3,119	3,119
230 Other Payroll Costs	95.16	184.39	-	220	-	624	624	624
1122 Middle School Extracurricular Total	23,665.14	46,318.11	-	26,312	-	55,819	55,819	55,819

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

- Academy of Arts & Academics
- Gateways (Brattain Campus)
- Springfield
- Thurston

School Leadership

Ame Beard, Principal
Lesa Haley, Principal
José da Silva, Principal
Kimberlee Pelster, Principal



GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1131 – High School Programs

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1131 High School Programs								
111 Licensed Salaries	6,765,129.76	7,349,374.00	123.32	9,033,807	117.31	9,161,911	9,161,911	9,161,911
112 Classified Salaries	31,759.66	59,008.11	2.25	64,318	4.26	127,813	127,813	127,813
121 Licensed Substitutes	300,738.54	259,251.12	-	254,100	-	270,000	270,000	270,000
122 Classified Substitutes	657.07	201.38	-	1,100	-	1,000	1,000	1,000
123 Temporary Licensed	704,854.56	311,344.01	-	-	-	-	-	-
124 Temporary Classified	591.80	-	-	-	-	-	-	-
130 Other Pay	58,647.68	43,670.28	-	102,820	-	104,250	104,250	104,250
210 PERS	1,713,214.90	1,850,404.16	-	2,154,913	-	2,251,385	2,251,385	2,251,385
220 Social Security	585,716.29	594,254.86	-	700,393	-	715,886	715,886	715,886
230 Other Payroll Costs	41,228.81	42,058.44	-	122,087	-	143,044	143,044	143,044
240 Insurance	1,636,535.62	1,582,935.35	-	2,051,207	-	1,833,047	1,833,047	1,833,047
247 VER Contribution	162,499.00	125,000.00	-	25,000	-	25,000	25,000	25,000
310 Instructional, Professional and Technical Services	6,214.22	18,924.38	-	18,100	-	7,850	7,850	7,850
322 Repairs & Maintenance	20,264.44	10,381.30	-	15,390	-	15,390	15,390	15,390
324 Rentals	4,190.00	11,175.00	-	4,600	-	4,550	4,550	4,550
326 Fuel	-	101.10	-	-	-	-	-	-
330 Student Transportation	1,869.35	9,683.32	-	2,681	-	3,831	3,831	3,831
340 Travel	379.09	-	-	3,000	-	-	-	-
355 Printing	51,624.81	68,384.02	-	89,144	-	91,044	91,044	91,044
374 Other Tuition	-	-	-	1,000	-	1,000	1,000	1,000
389 Noninstructional Prof & Tech	-	1,025.00	-	1,000	-	1,000	1,000	1,000
410 Supplies & Materials	115,721.61	127,337.22	-	244,765	-	237,989	237,989	237,989
420 Textbooks	1,213.05	2,374.81	-	3,000	-	2,750	2,750	2,750
430 Library Books	467.97	-	-	800	-	800	800	800
460 Nonconsumable Supplies	19,742.67	12,435.02	-	18,210	-	16,710	16,710	16,710
470 Software	17,861.30	5,108.92	-	950	-	700	700	700
480 Computer Hardware	536.27	3,766.34	-	4,500	-	4,000	4,000	4,000
640 Dues & Fees	339.00	4,630.96	-	2,500	-	2,500	2,500	2,500
670 Taxes & Licenses	-	170.00	-	-	-	-	-	-
1131 High School Programs Total	12,241,997.47	12,492,999.10	125.57	14,919,385	121.57	15,023,450	15,023,450	15,023,450

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 1132 – High School Extracurricular Programs

The high school extracurricular activities are supplementary to the regular educational program. Also included are stipends for student union/student alliance facilitators.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1132 High School Extracurricular								
111 Licensed Salaries	209,794.65	-	-	-	-	-	-	-
121 Licensed Substitutes	2,741.77	-	-	-	-	-	-	-
130 Other Pay	760,670.39	19,078.64	-	-	-	16,500	16,500	16,500
210 PERS	166,850.64	4,626.68	-	-	-	3,886	3,886	3,886
220 Social Security	73,175.29	1,398.71	-	-	-	1,221	1,221	1,221
230 Other Payroll Costs	5,587.00	98.66	-	-	-	245	245	245
240 Insurance	45,148.75	-	-	-	-	-	-	-
310 Instructional, Professional and Technical Services	22,811.04	7,388.00	-	-	-	-	-	-
322 Repairs & Maintenance	1,522.77	-	-	-	-	-	-	-
324 Rentals	933.50	537.50	-	4,000	-	4,000	4,000	4,000
330 Student Transportation	170,890.00	-	-	-	-	-	-	-
340 Travel	6,315.43	-	-	-	-	-	-	-
355 Printing	187.74	483.32	-	200	-	1,500	1,500	1,500
389 Noninstructional Prof & Tech	45,893.44	400.00	-	-	-	-	-	-
410 Supplies & Materials	52,010.67	-	-	-	-	-	-	-
460 Nonconsumable Supplies	7,856.39	-	-	-	-	-	-	-
470 Software	6,119.95	-	-	-	-	-	-	-
640 Dues & Fees	32,951.58	-	-	-	-	-	-	-
1132 High School Extracurricular Total	1,611,461.00	34,011.51	-	4,200	-	27,352	27,352	27,352

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1140 Pre-Kindergarten Programs								
112 Classified Salaries	161,123.44	137,774.86	4.84	157,085	4.84	158,176	158,176	158,176
122 Classified Substitutes	-	155.16	-	110	-	200	200	200
210 PERS	37,520.82	33,692.97	-	36,236	-	37,278	37,278	37,278
220 Social Security	11,356.72	9,311.04	-	11,633	-	11,720	11,720	11,720
230 Other Payroll Costs	879.00	738.17	-	1,727	-	2,345	2,345	2,345
240 Insurance	81,544.56	65,213.17	-	65,311	-	61,895	61,895	61,895
355 Printing	-	-	-	100	-	100	100	100
389 Noninstructional Prof & Tech	-	-	-	300	-	300	300	300
410 Supplies & Materials	3,392.32	1,951.09	-	2,500	-	2,500	2,500	2,500
460 Nonconsumable Supplies	113.29	165.36	-	4,600	-	4,600	4,600	4,600
1140 Pre-Kindergarten Programs Total	295,930.15	249,001.82	4.84	279,602	4.84	279,114	279,114	279,114

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1210 Talented & Gifted Programs								
130 Other Pay	14,997.84	21,204.49	-	19,200	-	25,000	25,000	25,000
210 PERS	3,488.48	5,266.93	-	4,428	-	5,888	5,888	5,888
220 Social Security	1,116.95	1,560.60	-	1,421	-	1,850	1,850	1,850
230 Other Payroll Costs	78.72	110.37	-	211	-	370	370	370
240 Insurance	-	1,129.33	-	-	-	-	-	-
353 Postage	-	-	-	50	-	-	-	-
355 Printing	27.65	81.80	-	50	-	150	150	150
410 Supplies & Materials	-	23.00	-	500	-	1,000	1,000	1,000
1210 Talented & Gifted Programs Total	19,709.64	29,376.52	-	25,860	-	34,258	34,258	34,258

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 the District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1220 Restrictive Prgms, Stdnts w/Disabilities								
111 Licensed Salaries	1,909,686.74	1,301,887.73	26.20	1,919,281	26.20	2,046,220	2,046,220	2,046,220
112 Classified Salaries	1,970,554.59	1,436,767.46	57.10	1,828,475	57.10	1,958,724	1,958,724	1,958,724
121 Licensed Substitutes	42,979.80	32,163.53	-	51,700	-	52,000	52,000	52,000
122 Classified Substitutes	30,740.19	34,794.53	-	41,635	-	45,000	45,000	45,000
123 Temporary Licensed	236,974.16	261,010.15	-	-	-	-	-	-
124 Temporary Classified	86,505.98	36,977.41	-	-	-	-	-	-
130 Other Pay	153,580.25	153,501.12	-	150,030	-	138,250	138,250	138,250
210 PERS	957,765.82	715,356.81	-	908,564	-	981,513	981,513	981,513
220 Social Security	322,590.18	235,788.92	-	295,575	-	314,241	314,241	314,241
230 Other Payroll Costs	21,510.68	17,771.98	-	47,734	-	62,754	62,754	62,754
240 Insurance	1,380,965.81	954,059.14	-	1,323,411	-	1,252,444	1,252,444	1,252,444
310 Instructional, Professional and Technical Services	730,870.86	1,092,013.61	-	478,616	-	1,371,997	1,371,997	1,371,997
322 Repairs & Maintenance	623.00	-	-	-	-	-	-	-
324 Rentals	1,566.50	-	-	-	-	-	-	-
330 Student Transportation	2,994.68	1,869.91	-	1,000	-	1,000	1,000	1,000
340 Travel	759.39	5,455.36	-	2,860	-	2,860	2,860	2,860
355 Printing	2,188.59	3,142.39	-	2,000	-	2,000	2,000	2,000
371 Tuition - Within State	62,465.47	39,573.13	-	370,000	-	370,000	370,000	370,000
373 Tuition - Private Schools	520,945.00	620,025.00	-	620,000	-	680,000	680,000	680,000
389 Noninstructional Prof & Tech	93,203.19	94,832.77	-	-	-	-	-	-
410 Supplies & Materials	16,714.17	20,268.22	-	9,000	-	9,000	9,000	9,000
420 Textbooks	697.35	14,243.77	-	2,000	-	2,000	2,000	2,000
460 Nonconsumable Supplies	1,211.19	164.50	-	500	-	500	500	500
470 Software	12,355.35	12,002.32	-	11,000	-	12,650	12,650	12,650
480 Computer Hardware	2,397.79	-	-	-	-	-	-	-
640 Dues & Fees	388.00	1,957.26	-	-	-	-	-	-
670 Taxes & Licenses	285.00	696.80	-	-	-	-	-	-
1220 Restrictive Prgms, Stdnts w/Disabilities Total	8,563,519.73	7,086,323.82	83.30	8,063,381	83.30	9,303,153	9,303,153	9,303,153

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1250 Less Restrict Prgms, Students w/Disabilities								
111 Licensed Salaries	2,522,796.30	2,519,884.47	36.30	2,659,156	36.30	2,835,030	2,835,030	2,835,030
112 Classified Salaries	874,966.91	709,850.89	31.26	1,014,241	31.26	1,065,860	1,065,860	1,065,860
113 Administrators	3,918.00	4,114.00	0.50	59,186	0.50	62,145	62,145	62,145
121 Licensed Substitutes	30,734.57	69,323.52	-	80,850	-	80,000	80,000	80,000
122 Classified Substitutes	2,670.52	5,042.72	-	13,750	-	10,000	10,000	10,000
123 Temporary Licensed	18,134.30	52,043.35	-	-	-	-	-	-
124 Temporary Classified	6,581.61	102.42	-	-	-	-	-	-
130 Other Pay	24,665.20	20,426.51	-	13,240	-	13,240	13,240	13,240
210 PERS	794,314.81	804,059.55	-	873,328	-	949,397	949,397	949,397
220 Social Security	255,920.46	245,680.89	-	284,424	-	301,127	301,127	301,127
230 Other Payroll Costs	18,542.96	17,745.15	-	47,564	-	60,181	60,181	60,181
240 Insurance	1,011,926.50	845,920.14	-	1,086,664	-	1,025,822	1,025,822	1,025,822
310 Instructional, Professional and Technical Services	-	-	-	1,000	-	1,000	1,000	1,000
330 Student Transportation	-	-	-	500	-	500	500	500
340 Travel	230.81	128.57	-	50	-	-	-	-
353 Postage	30.46	-	-	-	-	-	-	-
355 Printing	91.34	3.89	-	-	-	-	-	-
410 Supplies & Materials	392.96	439.94	-	1,000	-	1,000	1,000	1,000
420 Textbooks	1,800.25	-	-	-	-	-	-	-
460 Nonconsumable Supplies	1,536.71	-	-	-	-	-	-	-
470 Software	84.99	-	-	-	-	-	-	-
480 Computer Hardware	-	2,158.00	-	-	-	-	-	-
640 Dues & Fees	258.00	1,796.00	-	-	-	-	-	-
670 Taxes & Licenses	197.00	-	-	-	-	-	-	-
1250 Less Restrict Prgms, Students w/Disabilities Total	5,569,794.66	5,298,720.01	68.06	6,134,953	68.06	6,405,302	6,405,302	6,405,302

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1260 Early Intervention Programs								
310 Instructional, Professional and Technical Services	136,897.71	145,414.11	-	140,000	-	140,000	140,000	140,000
355 Printing	-	1.40	-	-	-	-	-	-
470 Software	-	60.00	-	-	-	-	-	-
1260 Early Intervention Programs Total	136,897.71	145,475.51	-	140,000	-	140,000	140,000	140,000

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1271 Remediation Programs								
130 Other Pay	40,508.69	40,908.24	-	38,400	-	38,400	38,400	38,400
210 PERS	9,465.03	9,362.80	-	8,856	-	9,043	9,043	9,043
220 Social Security	3,027.56	3,027.94	-	2,842	-	2,842	2,842	2,842
230 Other Payroll Costs	212.28	214.03	-	424	-	570	570	570
1271 Remediation Programs Total	53,213.56	53,513.01	-	50,522	-	50,855	50,855	50,855

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. Students can join SPSONline, an independent learning option with the greatest degree of schedule flexibility. SPSONline is the district’s long-standing online option that allows students to access learning on their own schedule with regular check-ins with teachers to ensure support and success. 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 Looking Glass Riverfront School and Career Center, MLK Education Center, and Wellsprings School.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1280 Alternative Education								
111 Licensed Salaries	248,951.71	712,344.71	5.50	402,903	3.00	234,300	234,300	234,300
112 Classified Salaries	391.68	-	-	-	-	-	-	-
121 Licensed Substitutes	32,043.46	9,147.32	-	22,000	-	14,000	14,000	14,000
123 Temporary Licensed	458,877.65	21,435.65	-	-	-	-	-	-
130 Other Pay	208.56	-	-	1,000	-	1,000	1,000	1,000
210 PERS	160,870.84	167,826.73	-	96,000	-	57,434	57,434	57,434
220 Social Security	54,305.47	53,864.80	-	31,572	-	18,483	18,483	18,483
230 Other Payroll Costs	3,887.47	3,861.34	-	5,491	-	3,690	3,690	3,690
240 Insurance	185,206.86	187,471.96	-	89,989	-	45,345	45,345	45,345
310 Instructional, Professional and Technical Services	138,717.88	284,873.12	-	280,737	-	303,763	303,763	303,763
351 Telephone	521.27	-	-	800	-	800	800	800
353 Postage	-	-	-	200	-	200	200	200
355 Printing	77.26	-	-	700	-	500	500	500
410 Supplies & Materials	539.92	154.08	-	1,785	-	1,600	1,600	1,600
420 Textbooks	-	127.84	-	1,000	-	900	900	900
460 Nonconsumable Supplies	1,218.00	-	-	2,000	-	2,000	2,000	2,000
470 Software	4,324.70	16,599.93	-	3,100	-	15,565	15,565	15,565
480 Computer Hardware	1,495.00	-	-	1,500	-	500	500	500
640 Dues & Fees	2,800.25	-	-	-	-	500	500	500
1280 Alternative Education Total	1,294,437.98	1,457,707.48	5.50	940,777	3.00	700,580	700,580	700,580

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1288 Charter Schools								
360 Payments to Charter Schools	1,886,507.23	2,264,452.87	-	2,250,000	-	2,770,000	2,770,000	2,770,000
1288 Charter Schools Total	1,886,507.23	2,264,452.87	-	2,250,000	-	2,770,000	2,770,000	2,770,000

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1291 English Language Development Programs								
111 Licensed Salaries	928,350.92	979,890.44	16.07	1,177,208	16.07	1,255,067	1,255,067	1,255,067
112 Classified Salaries	389,206.96	437,472.93	16.15	520,074	16.15	560,322	560,322	560,322
121 Licensed Substitutes	4,798.08	24,442.02	-	26,950	-	29,500	29,500	29,500
122 Classified Substitutes	1,086.88	5,010.91	-	7,150	-	6,000	6,000	6,000
123 Temporary Licensed	114,653.55	57,465.74	-	-	-	-	-	-
124 Temporary Classified	640.81	-	-	-	-	-	-	-
130 Other Pay	3,243.12	8,279.24	-	2,500	-	5,980	5,980	5,980
210 PERS	317,726.29	337,809.32	-	396,703	-	434,053	434,053	434,053
220 Social Security	106,253.16	110,684.36	-	128,393	-	137,497	137,497	137,497
230 Other Payroll Costs	8,044.05	8,048.38	-	21,427	-	27,483	27,483	27,483
240 Insurance	368,606.32	380,874.56	-	512,574	-	482,150	482,150	482,150
310 Instructional, Professional and Technical Services	-	-	-	1,000	-	1,128	1,128	1,128
330 Student Transportation	-	54.42	-	-	-	-	-	-
340 Travel	690.13	1,956.75	-	1,379	-	1,200	1,200	1,200
353 Postage	277.53	428.78	-	400	-	800	800	800
355 Printing	2,076.54	1,595.54	-	500	-	2,750	2,750	2,750
389 Noninstructional Prof & Tech	295.65	-	-	-	-	-	-	-
410 Supplies & Materials	2,180.08	3,634.51	-	3,000	-	3,800	3,800	3,800
420 Textbooks	5,248.36	47.88	-	-	-	2,500	2,500	2,500
460 Nonconsumable Supplies	249.00	-	-	2,000	-	2,500	2,500	2,500
470 Software	-	3,133.96	-	3,500	-	3,585	3,585	3,585
640 Dues & Fees	-	645.00	-	-	-	-	-	-
1291 English Language Development Programs Total	2,253,627.43	2,361,474.74	32.22	2,804,758	32.22	2,956,315	2,956,315	2,956,315

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1292 Teen Parent Programs								
111 Licensed Salaries	36,046.00	-	0.50	36,627	0.50	39,050	39,050	39,050
112 Classified Salaries	14,362.79	-	0.84	24,803	-	-	-	-
121 Licensed Substitutes	2,252.16	-	-	2,200	-	2,500	2,500	2,500
122 Classified Substitutes	-	-	-	1,155	-	-	-	-
130 Other Pay	-	-	-	1,140	-	-	-	-
210 PERS	12,890.88	-	-	14,864	-	9,557	9,557	9,557
220 Social Security	3,823.07	-	-	4,885	-	3,081	3,081	3,081
230 Other Payroll Costs	280.21	-	-	800	-	615	615	615
240 Insurance	17,424.45	-	-	13,390	-	7,558	7,558	7,558
355 Printing	-	-	-	200	-	200	200	200
410 Supplies & Materials	249.81	1,444.33	-	2,000	-	2,000	2,000	2,000
420 Textbooks	-	-	-	500	-	500	500	500
460 Nonconsumable Supplies	-	1,451.39	-	1,500	-	3,000	3,000	3,000
1292 Teen Parent Programs Total	87,329.37	2,895.72	1.34	104,064	0.50	68,061	68,061	68,061

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2110 Attendance and Social Work Services								
111 Licensed Salaries	139,823.71	872,133.57	12.80	937,664	12.80	999,680	999,680	999,680
112 Classified Salaries	147,486.28	464,656.39	13.91	446,924	13.91	472,301	472,301	472,301
121 Licensed Substitutes	-	4,523.40	-	4,620	-	4,000	4,000	4,000
122 Classified Substitutes	92.18	3,083.07	-	1,155	-	-	-	-
123 Temporary Licensed	2,456.87	-	-	-	-	-	-	-
130 Other Pay	14,675.00	15,267.50	-	57,160	-	26,400	26,400	26,400
210 PERS	67,671.58	307,168.20	-	332,951	-	351,223	351,223	351,223
220 Social Security	22,413.54	98,881.17	-	107,129	-	111,246	111,246	111,246
230 Other Payroll Costs	1,635.39	7,216.14	-	17,800	-	22,236	22,236	22,236
240 Insurance	74,929.95	405,855.66	-	421,373	-	393,204	393,204	393,204
310 Instructional, Professional and Technical Services	-	-	-	15,284	-	15,284	15,284	15,284
340 Travel	543.85	1,213.29	-	3,000	-	3,000	3,000	3,000
389 Noninstructional Prof & Tech	165,377.50	186,674.33	-	188,000	-	188,000	188,000	188,000
410 Supplies & Materials	-	483.25	-	1,500	-	1,550	1,550	1,550
2110 Attendance and Social Work Services Total	637,105.85	2,367,155.97	26.71	2,534,560	26.71	2,588,124	2,588,124	2,588,124

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.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2122 Counseling Services								
111 Licensed Salaries	726,840.09	688,865.30	10.00	732,550	10.00	781,000	781,000	781,000
112 Classified Salaries	87,274.84	85,900.87	2.97	100,908	1.97	77,672	77,672	77,672
121 Licensed Substitutes	783.36	603.12	-	5,830	-	6,000	6,000	6,000
123 Temporary Licensed	-	57,723.42	-	-	-	-	-	-
124 Temporary Classified	717.00	-	-	-	-	-	-	-
130 Other Pay	35,266.88	9,081.15	-	26,780	-	33,770	33,770	33,770
210 PERS	206,139.60	200,327.11	-	199,129	-	211,038	211,038	211,038
220 Social Security	62,904.94	61,602.19	-	64,104	-	66,499	66,499	66,499
230 Other Payroll Costs	4,458.96	4,396.97	-	10,992	-	13,297	13,297	13,297
240 Insurance	198,328.86	180,494.78	-	208,834	-	178,813	178,813	178,813
340 Travel	28.20	-	-	-	-	-	-	-
355 Printing	1,673.74	973.10	-	1,000	-	1,000	1,000	1,000
410 Supplies & Materials	2,237.86	720.55	-	1,170	-	1,170	1,170	1,170
460 Nonconsumable Supplies	172.34	-	-	-	-	-	-	-
480 Computer Hardware	159.11	-	-	-	-	-	-	-
2122 Counseling Services Total	1,326,985.78	1,290,688.56	12.97	1,351,297	11.97	1,370,259	1,370,259	1,370,259

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2130 Health Services								
111 Licensed Salaries	246,425.49	321,251.01	6.00	439,530	6.00	468,600	468,600	468,600
112 Classified Salaries	331,158.89	422,374.67	13.35	442,900	14.41	503,051	503,051	503,051
114 Managerial Classified	-	-	1.00	113,940	1.00	113,943	113,943	113,943
122 Classified Substitutes	1,454.05	2,768.10	-	3,025	-	3,600	3,600	3,600
124 Temporary Classified	17,304.84	-	-	-	-	-	-	-
130 Other Pay	111,097.03	99,830.39	-	74,173	-	74,473	74,473	74,473
210 PERS	126,097.13	153,237.57	-	242,096	-	267,206	267,206	267,206
220 Social Security	52,590.83	60,715.49	-	79,449	-	86,243	86,243	86,243
230 Other Payroll Costs	3,834.24	4,513.36	-	12,686	-	17,225	17,225	17,225
240 Insurance	230,815.91	255,698.99	-	311,006	-	308,221	308,221	308,221
310 Instructional, Professional and Technical Services	122,137.13	75,008.00	-	75,000	-	75,000	75,000	75,000
340 Travel	7,940.37	12,228.70	-	10,000	-	10,000	10,000	10,000
353 Postage	126.72	150.59	-	125	-	125	125	125
355 Printing	1,115.79	2,964.36	-	2,500	-	2,500	2,500	2,500
389 Noninstructional Prof & Tech	2,596.66	-	-	-	-	-	-	-
410 Supplies & Materials	19,597.15	13,781.54	-	16,096	-	16,096	16,096	16,096
460 Nonconsumable Supplies	998.05	-	-	5,000	-	5,000	5,000	5,000
470 Software	133.96	-	-	-	-	-	-	-
640 Dues & Fees	418.50	1,461.50	-	500	-	500	500	500
2130 Health Services Total	1,275,842.74	1,425,984.27	20.35	1,828,026	21.41	1,951,783	1,951,783	1,951,783

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2142 Psychological Testing Services								
111 Licensed Salaries	590,801.52	549,705.50	8.81	645,377	8.81	688,061	688,061	688,061
130 Other Pay	76,338.03	137,116.02	-	120,500	-	120,500	120,500	120,500
210 PERS	143,823.19	148,704.68	-	170,011	-	180,385	180,385	180,385
220 Social Security	49,425.80	50,973.35	-	56,675	-	60,109	60,109	60,109
230 Other Payroll Costs	3,510.35	3,650.23	-	9,715	-	11,967	11,967	11,967
240 Insurance	146,673.80	127,239.97	-	144,146	-	133,163	133,163	133,163
340 Travel	705.33	2,342.92	-	2,000	-	2,000	2,000	2,000
355 Printing	0.63	-	-	-	-	-	-	-
389 Noninstructional Prof & Tech	55.00	-	-	-	-	-	-	-
410 Supplies & Materials	876.48	537.53	-	5,000	-	5,000	5,000	5,000
470 Software	3,609.22	3,039.75	-	1,500	-	1,725	1,725	1,725
640 Dues & Fees	1,688.00	1,065.00	-	-	-	-	-	-
2142 Psychological Testing Services Total	1,017,507.35	1,024,374.95	8.81	1,154,924	8.81	1,202,910	1,202,910	1,202,910

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2152 Speech Pathology Services								
111 Licensed Salaries	969,667.56	938,626.85	13.55	992,605	13.55	1,058,255	1,058,255	1,058,255
121 Licensed Substitutes	195.84	1,105.72	-	5,830	-	6,000	6,000	6,000
130 Other Pay	52,551.10	44,240.90	-	45,000	-	45,000	45,000	45,000
210 PERS	246,546.74	231,100.72	-	239,729	-	260,227	260,227	260,227
220 Social Security	75,681.56	71,977.77	-	77,229	-	82,113	82,113	82,113
230 Other Payroll Costs	5,341.28	5,125.23	-	13,462	-	16,417	16,417	16,417
240 Insurance	209,920.63	198,290.54	-	221,700	-	204,808	204,808	204,808
310 Instructional, Professional and Technical Services	6,825.00	7,475.00	-	21,000	-	21,000	21,000	21,000
322 Repairs & Maintenance	1,140.00	1,260.00	-	1,260	-	1,260	1,260	1,260
340 Travel	475.00	8,085.75	-	8,300	-	8,300	8,300	8,300
355 Printing	5.47	22.65	-	25	-	25	25	25
359 Other Communication	7,635.51	8,505.31	-	5,000	-	5,000	5,000	5,000
410 Supplies & Materials	8,893.79	3,939.88	-	2,500	-	2,500	2,500	2,500
460 Nonconsumable Supplies	1,788.99	524.29	-	-	-	-	-	-
470 Software	2,278.00	6,347.46	-	-	-	-	-	-
480 Computer Hardware	10,318.00	26,183.07	-	-	-	-	-	-
640 Dues & Fees	1,533.90	31.03	-	-	-	-	-	-
2152 Speech Pathology Services Total	1,600,798.37	1,552,842.17	13.55	1,633,640	13.55	1,710,905	1,710,905	1,710,905

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) Individuals with Disabilities Education Act.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2160 Occupational Therapy Services								
111 Licensed Salaries	202,974.13	232,646.12	3.00	219,765	3.00	234,300	234,300	234,300
112 Classified Salaries	65,942.01	79,497.45	1.94	74,089	1.94	87,386	87,386	87,386
130 Other Pay	2,456.28	-	-	-	-	-	-	-
210 PERS	57,430.07	73,012.21	-	67,764	-	75,757	75,757	75,757
220 Social Security	20,443.21	23,247.80	-	21,746	-	23,804	23,804	23,804
230 Other Payroll Costs	1,441.38	1,649.93	-	3,672	-	4,761	4,761	4,761
240 Insurance	61,122.51	66,760.42	-	75,345	-	70,103	70,103	70,103
310 Instructional, Professional and Technical Services	5,895.89	1,305.00	-	2,000	-	2,000	2,000	2,000
340 Travel	3,143.59	5,257.49	-	3,000	-	3,000	3,000	3,000
355 Printing	17.65	-	-	-	-	-	-	-
410 Supplies & Materials	4,438.73	2,619.89	-	5,000	-	5,000	5,000	5,000
460 Nonconsumable Supplies	5,497.19	869.71	-	5,000	-	5,000	5,000	5,000
470 Software	-	31.40	-	-	-	-	-	-
640 Dues & Fees	1,017.76	399.96	-	-	-	-	-	-
2160 Occupational Therapy Services Total	431,820.40	487,297.38	4.94	477,381	4.94	511,111	511,111	511,111

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2190 Student Support Services								
111 Licensed Salaries	62,080.80	67,848.60	0.80	58,604	0.80	62,480	62,480	62,480
112 Classified Salaries	92,475.10	95,488.66	2.71	145,021	2.71	155,340	155,340	155,340
113 Administrators	224,969.06	244,513.13	1.75	252,576	1.75	265,204	265,204	265,204
121 Licensed Substitutes	-	-	-	1,210	-	-	-	-
124 Temporary Classified	9,232.00	-	-	-	-	-	-	-
130 Other Pay	38,445.66	34,151.49	-	29,625	-	33,125	33,125	33,125
210 PERS	107,377.25	110,296.83	-	111,439	-	120,413	120,413	120,413
220 Social Security	31,731.94	32,753.25	-	36,044	-	38,226	38,226	38,226
230 Other Payroll Costs	2,261.09	2,312.86	-	5,473	-	7,638	7,638	7,638
240 Insurance	73,479.13	72,514.22	-	86,149	-	79,162	79,162	79,162
324 Rentals	-	423.36	-	-	-	-	-	-
340 Travel	-	7,337.00	-	1,000	-	1,000	1,000	1,000
353 Postage	58.58	62.16	-	100	-	100	100	100
355 Printing	1,230.45	252.33	-	250	-	250	250	250
382 Legal Services	5,757.15	2,507.10	-	2,500	-	2,500	2,500	2,500
410 Supplies & Materials	4,358.02	5,951.91	-	1,000	-	1,000	1,000	1,000
460 Nonconsumable Supplies	58.88	-	-	1,000	-	1,000	1,000	1,000
470 Software	502.73	1,245.00	-	550	-	633	633	633
480 Computer Hardware	7,629.73	79.00	-	5,000	-	5,000	5,000	5,000
640 Dues & Fees	595.00	645.00	-	1,200	-	1,200	1,200	1,200
2190 Student Support Services Total	662,242.57	678,381.90	5.26	738,741	5.26	774,271	774,271	774,271

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2210 Improvement of Instruction Services								
111 Licensed Salaries	1,065,892.29	1,393,971.28	24.29	1,779,364	20.50	1,601,050	1,601,050	1,601,050
112 Classified Salaries	83,129.12	146,797.36	2.00	121,709	2.70	180,167	180,167	180,167
113 Administrators	755,198.56	810,070.40	6.50	958,790	6.50	1,029,091	1,029,091	1,029,091
118 Exempt Employees	187,096.24	115,235.31	1.00	83,590	1.00	87,771	87,771	87,771
121 Licensed Substitutes	391.68	703.64	-	2,200	-	1,000	1,000	1,000
123 Temporary Licensed	-	28,916.91	-	-	-	-	-	-
130 Other Pay	221,904.68	307,184.91	-	343,735	-	314,718	314,718	314,718
210 PERS	561,956.69	690,050.30	-	754,266	-	753,521	753,521	753,521
220 Social Security	169,469.96	204,370.35	-	243,415	-	237,913	237,913	237,913
230 Other Payroll Costs	12,085.94	14,614.24	-	39,742	-	47,566	47,566	47,566
240 Insurance	397,524.36	444,757.08	-	563,693	-	468,930	468,930	468,930
330 Student Transportation	234.73	-	-	450	-	450	450	450
340 Travel	2,760.52	7,387.16	-	13,100	-	13,600	13,600	13,600
353 Postage	3,691.59	3,506.62	-	3,400	-	3,400	3,400	3,400
355 Printing	4,233.70	1,613.81	-	2,950	-	4,601	4,601	4,601
359 Other Communication	268.46	484.12	-	500	-	500	500	500
382 Legal Services	-	150.00	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	25,000	-	25,000	25,000	25,000
410 Supplies & Materials	16,382.42	17,082.00	-	63,750	-	70,252	70,252	70,252
440 Periodicals	683.80	629.80	-	500	-	500	500	500
460 Nonconsumable Supplies	38,530.65	10,603.34	-	45,451	-	49,871	49,871	49,871
470 Software	25,320.72	27,193.13	-	43,370	-	49,577	49,577	49,577
480 Computer Hardware	11,397.33	13,803.83	-	5,000	-	13,000	13,000	13,000
550 Depreciable Technology	-	6,519.00	-	-	-	-	-	-
640 Dues & Fees	4,811.00	5,750.59	-	4,800	-	4,800	4,800	4,800
2210 Improvement of Instruction Services Total	3,562,964.44	4,251,395.18	33.79	5,098,775	30.70	4,957,278	4,957,278	4,957,278

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2221 Education Media Services								
111 Licensed Salaries	46,556.29	-	-	-	-	-	-	-
112 Classified Salaries	361,295.95	425,636.90	14.20	475,109	14.13	493,589	493,589	493,589
121 Licensed Substitutes	9,106.56	571.96	-	11,550	-	2,000	2,000	2,000
122 Classified Substitutes	2,078.21	1,466.98	-	3,410	-	3,600	3,600	3,600
130 Other Pay	14,414.92	9,499.92	-	21,800	-	22,000	22,000	22,000
210 PERS	101,082.42	101,148.37	-	114,827	-	122,230	122,230	122,230
220 Social Security	31,083.85	30,226.66	-	37,915	-	38,582	38,582	38,582
230 Other Payroll Costs	2,372.84	2,351.29	-	5,628	-	7,714	7,714	7,714
240 Insurance	155,259.33	168,192.09	-	210,361	-	206,123	206,123	206,123
322 Repairs & Maintenance	27.92	-	-	100	-	100	100	100
340 Travel	-	133.75	-	-	-	-	-	-
355 Printing	328.67	564.53	-	1,020	-	894	894	894
410 Supplies & Materials	6,640.12	6,430.18	-	9,150	-	11,050	11,050	11,050
430 Library Books	19,158.64	6,261.25	-	18,728	-	17,253	17,253	17,253
440 Periodicals	498.28	117.95	-	600	-	100	100	100
460 Nonconsumable Supplies	2,608.39	7,994.17	-	6,300	-	6,200	6,200	6,200
470 Software	35,616.31	37,892.51	-	40,000	-	46,000	46,000	46,000
480 Computer Hardware	5,784.00	359.38	-	4,800	-	4,800	4,800	4,800
640 Dues & Fees	-	200.00	-	-	-	-	-	-
2221 Education Media Services Total	793,912.70	799,047.89	14.20	961,298	14.13	982,235	982,235	982,235

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2230 Assessment and Testing Services								
112 Classified Salaries	24,806.88	25,982.64	0.50	27,026	1.38	55,469	55,469	55,469
130 Other Pay	6,909.88	-	-	1,000	-	1,000	1,000	1,000
210 PERS	7,253.21	6,069.04	-	6,462	-	13,300	13,300	13,300
220 Social Security	2,235.35	1,586.52	-	2,074	-	4,179	4,179	4,179
230 Other Payroll Costs	168.65	130.56	-	310	-	837	837	837
240 Insurance	14,572.33	19,629.63	-	9,997	-	21,823	21,823	21,823
310 Instructional, Professional and Technical Services	-	-	-	800	-	800	800	800
355 Printing	696.13	-	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	5,000	-	5,000	5,000	5,000
410 Supplies & Materials	-	56.86	-	3,000	-	3,000	3,000	3,000
470 Software	1,487.88	5,161.50	-	5,100	-	5,865	5,865	5,865
480 Computer Hardware	58.60	-	-	3,000	-	3,000	3,000	3,000
2230 Assessment and Testing Services Total	58,188.91	58,616.75	0.50	63,769	1.38	114,273	114,273	114,273

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2240 Staff Development								
121 Licensed Substitutes	17,608.14	402.08	-	150,990	-	153,853	153,853	153,853
122 Classified Substitutes	-	-	-	41,100	-	41,100	41,100	41,100
130 Other Pay	271,928.98	279,370.05	-	306,000	-	307,000	307,000	307,000
210 PERS	63,747.37	63,612.07	-	100,814	-	100,431	100,431	100,431
220 Social Security	21,730.63	20,850.88	-	37,014	-	37,632	37,632	37,632
230 Other Payroll Costs	1,550.26	1,500.29	-	5,480	-	7,429	7,429	7,429
240 Insurance	-	15.56	-	-	-	-	-	-
249 Tuition Reimbursement	10,740.33	11,574.97	-	30,000	-	30,000	30,000	30,000
310 Instructional, Professional and Technical Services	552.95	100.00	-	41,500	-	42,000	42,000	42,000
340 Travel	50,613.47	93,124.20	-	198,750	-	187,850	187,850	187,850
410 Supplies & Materials	2,671.53	2,407.64	-	3,200	-	4,700	4,700	4,700
470 Software	351.00	226.70	-	-	-	-	-	-
2240 Staff Development Total	441,494.66	473,184.44	-	914,848	-	911,995	911,995	911,995

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. 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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2310 School Board Services								
340 Travel	16,579.21	31,434.20	-	30,000	-	36,000	36,000	36,000
353 Postage	19.85	0.62	-	100	-	100	100	100
354 Advertising	-	45.00	-	-	-	-	-	-
355 Printing	448.63	921.00	-	1,000	-	1,000	1,000	1,000
381 Audit Services	28,790.00	38,790.00	-	39,000	-	45,000	45,000	45,000
382 Legal Services	5,922.80	1,074.80	-	25,000	-	20,000	20,000	20,000
388 Election Services	-	12,077.78	-	-	-	15,000	15,000	15,000
389 Noninstructional Prof & Tech	24,529.89	24,234.20	-	59,000	-	40,000	40,000	40,000
410 Supplies & Materials	125.85	1,483.46	-	3,290	-	3,290	3,290	3,290
470 Software	1,019.88	-	-	2,000	-	1,300	1,300	1,300
480 Computer Hardware	-	-	-	5,000	-	3,000	3,000	3,000
640 Dues & Fees	21,347.36	16,141.36	-	23,000	-	23,000	23,000	23,000
2310 School Board Services Total	98,783.47	126,202.42	-	187,390	-	187,690	187,690	187,690

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2321 Office of the Superintendent								
113 Administrators	201,030.74	229,633.00	1.00	232,623	1.00	253,412	253,412	253,412
118 Exempt Employees	83,697.36	89,266.87	1.00	90,017	1.00	94,518	94,518	94,518
130 Other Pay	32,880.00	35,867.46	-	32,880	-	32,880	32,880	32,880
210 PERS	85,642.60	94,111.87	-	81,982	-	89,681	89,681	89,681
220 Social Security	18,526.64	21,509.53	-	26,309	-	28,180	28,180	28,180
230 Other Payroll Costs	1,643.82	1,833.95	-	3,910	-	5,636	5,636	5,636
240 Insurance	31,851.35	31,556.56	-	36,701	-	31,631	31,631	31,631
340 Travel	729.28	1,262.01	-	5,080	-	5,000	5,000	5,000
353 Postage	30.09	0.57	-	100	-	100	100	100
355 Printing	-	290.09	-	1,000	-	500	500	500
382 Legal Services	2,373.50	-	-	2,000	-	2,000	2,000	2,000
389 Noninstructional Prof & Tech	-	-	-	20,000	-	20,000	20,000	20,000
410 Supplies & Materials	1,220.95	4,225.30	-	1,750	-	3,230	3,230	3,230
440 Periodicals	-	150.00	-	600	-	400	400	400
460 Nonconsumable Supplies	-	2,924.34	-	1,000	-	2,000	2,000	2,000
470 Software	1,933.13	2,139.23	-	2,000	-	600	600	600
480 Computer Hardware	1,579.00	1,759.19	-	2,000	-	2,000	2,000	2,000
640 Dues & Fees	1,075.00	2,885.50	-	5,000	-	5,000	5,000	5,000
650 Insurance & Judgments	-	-	-	-	-	-	-	-
2321 Office of the Superintendent Total	464,213.46	519,415.47	2.00	544,952	2.00	576,768	576,768	576,768

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2410 Office of the Principal								
111 Licensed Salaries	563,247.98	523,928.68	6.17	451,983	5.75	449,075	449,075	449,075
112 Classified Salaries	1,465,326.55	1,573,489.23	42.38	1,709,215	42.63	1,796,305	1,796,305	1,796,305
113 Administrators	3,212,627.90	3,441,443.87	28.00	3,513,377	28.00	3,683,705	3,683,705	3,683,705
121 Licensed Substitutes	1,272.96	4,523.40	-	11,550	-	12,000	12,000	12,000
122 Classified Substitutes	17,154.70	55,717.42	-	40,700	-	43,000	43,000	43,000
123 Temporary Licensed	-	34,242.20	-	-	-	-	-	-
124 Temporary Classified	8,894.83	1,822.58	-	-	-	-	-	-
130 Other Pay	257,803.89	243,936.19	-	234,490	-	249,550	249,550	249,550
210 PERS	1,356,728.58	1,432,837.02	-	1,369,307	-	1,461,779	1,461,779	1,461,779
220 Social Security	409,876.06	433,603.91	-	441,264	-	461,466	461,466	461,466
230 Other Payroll Costs	29,004.39	30,763.95	-	66,474	-	92,262	92,262	92,262
240 Insurance	1,187,437.44	1,192,997.28	-	1,274,615	-	1,168,249	1,168,249	1,168,249
310 Instructional, Professional and Technical Services	2,760.00	967.69	-	-	-	-	-	-
322 Repairs & Maintenance	1,108.00	3,125.00	-	500	-	500	500	500
324 Rentals	1,664.00	37.98	-	1,050	-	1,250	1,250	1,250
330 Student Transportation	120.56	1,284.52	-	1,200	-	900	900	900
340 Travel	2,191.92	1,898.11	-	6,900	-	9,600	9,600	9,600
353 Postage	31,916.52	36,748.39	-	42,900	-	42,778	42,778	42,778
354 Advertising	-	315.00	-	-	-	-	-	-
355 Printing	14,296.33	19,820.97	-	17,755	-	18,334	18,334	18,334
389 Noninstructional Prof & Tech	-	1,309.77	-	200	-	753	753	753
410 Supplies & Materials	159,675.96	153,193.34	-	141,462	-	151,318	151,318	151,318
440 Periodicals	97.00	-	-	-	-	-	-	-
460 Nonconsumable Supplies	17,590.01	20,021.97	-	26,804	-	27,660	27,660	27,660
470 Software	5,131.95	10,145.38	-	9,100	-	9,078	9,078	9,078
480 Computer Hardware	4,881.70	12,327.13	-	5,000	-	4,000	4,000	4,000
541 Equipment	-	25,947.09	-	-	-	1,000	1,000	1,000
640 Dues & Fees	31,760.95	27,829.00	-	29,235	-	28,435	28,435	28,435
670 Taxes & Licenses	-	-	-	350	-	350	350	350
2410 Office of the Principal Total	8,782,570.18	9,284,277.07	76.55	9,395,431	76.38	9,713,347	9,713,347	9,713,347

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 the 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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2521 Fiscal Services								
112 Classified Salaries	224,999.85	215,396.47	4.50	261,334	3.50	213,075	213,075	213,075
113 Administrators	184,257.60	206,501.00	2.00	357,302	2.00	375,166	375,166	375,166
114 Managerial Classified	348,774.83	366,342.24	2.00	231,351	1.75	215,824	215,824	215,824
118 Exempt Employees	61,377.00	66,864.00	1.00	72,145	2.00	163,193	163,193	163,193
130 Other Pay	43,452.37	40,620.00	-	40,620	-	45,480	45,480	45,480
210 PERS	214,502.74	220,923.37	-	222,011	-	238,496	238,496	238,496
220 Social Security	61,524.60	63,402.49	-	71,245	-	74,942	74,942	74,942
230 Other Payroll Costs	4,546.51	4,691.74	-	10,592	-	14,989	14,989	14,989
240 Insurance	142,138.30	147,909.82	-	162,203	-	143,515	143,515	143,515
340 Travel	3,716.04	13,566.75	-	10,000	-	10,000	10,000	10,000
353 Postage	5,830.08	6,457.02	-	6,000	-	6,000	6,000	6,000
354 Advertising	2,475.00	166.98	-	1,000	-	500	500	500
355 Printing	4,442.99	5,553.18	-	6,000	-	5,500	5,500	5,500
382 Legal Services	425.00	4,251.75	-	2,500	-	2,500	2,500	2,500
389 Noninstructional Prof & Tech	16,388.32	14,172.90	-	15,000	-	20,000	20,000	20,000
410 Supplies & Materials	5,714.55	4,976.14	-	10,000	-	7,500	7,500	7,500
440 Periodicals	1,006.14	1,012.14	-	1,000	-	1,000	1,000	1,000
460 Nonconsumable Supplies	6,461.44	6,546.95	-	-	-	-	-	-
470 Software	240,129.64	262,039.84	-	255,000	-	295,850	295,850	295,850
480 Computer Hardware	7,933.72	5,335.58	-	10,000	-	8,256	8,256	8,256
498 Over/Short	(0.40)	-	-	-	-	-	-	-
541 Equipment	-	-	-	3,500	-	500	500	500
610 Debt Service Principal	-	13,000.00	-	-	-	-	-	-
640 Dues & Fees	3,115.00	4,875.52	-	4,356	-	5,000	5,000	5,000
650 Insurance & Judgments	322,935.00	429,396.66	-	491,558	-	565,292	565,292	565,292
670 Taxes & Licenses	628.72	-	-	-	-	-	-	-
2521 Fiscal Services Total	1,906,775.04	2,104,002.54	9.50	2,244,717	9.25	2,412,578	2,412,578	2,412,578

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2540 Operation & Maintenance Services								
112 Classified Salaries	3,459,375.70	3,703,884.28	87.06	4,160,567	87.06	4,351,558	4,351,558	4,351,558
113 Administrators	82,332.00	91,064.72	-	-	1.00	139,532	139,532	139,532
114 Managerial Classified	230,310.60	211,540.52	3.25	352,906	2.25	234,829	234,829	234,829
122 Classified Substitutes	83,357.89	61,102.32	-	86,900	-	91,300	91,300	91,300
130 Other Pay	65,662.68	65,329.32	-	85,250	-	74,610	74,610	74,610
210 PERS	874,951.73	928,899.02	-	1,071,647	-	1,143,696	1,143,696	1,143,696
220 Social Security	291,741.58	305,628.81	-	346,951	-	362,227	362,227	362,227
230 Other Payroll Costs	92,212.67	96,269.82	-	156,040	-	182,055	182,055	182,055
240 Insurance	1,249,578.00	1,264,401.27	-	1,425,020	-	1,384,030	1,384,030	1,384,030
310 Instructional, Professional and Technical Services	7,965.84	3,487.15	-	-	-	-	-	-
322 Repairs & Maintenance	418,630.73	281,471.50	-	790,212	-	301,212	301,212	301,212
324 Rentals	84,843.19	31,723.69	-	5,500	-	8,000	8,000	8,000
325 Electricity	859,704.70	1,143,216.95	-	1,073,427	-	1,127,098	1,127,098	1,127,098
326 Fuel	551,404.03	683,003.01	-	564,480	-	697,704	697,704	697,704
327 Water & Sewer	648,269.74	466,917.54	-	621,772	-	820,861	820,861	820,861
328 Garbage	180,498.79	207,145.20	-	165,835	-	174,077	174,077	174,077
340 Travel	7,729.25	5,674.85	-	5,955	-	9,255	9,255	9,255
353 Postage	58.15	192.44	-	-	-	-	-	-
355 Printing	165.58	213.48	-	-	-	-	-	-
359 Other Communication	13,517.82	14,661.20	-	-	-	-	-	-
389 Noninstructional Prof & Tech	35,007.22	38,452.49	-	46,500	-	36,500	36,500	36,500
390 Other Professional & Technical Services	5,512.92	3,169.27	-	3,556	-	3,556	3,556	3,556
410 Supplies & Materials	715,381.70	853,120.73	-	777,001	-	759,401	759,401	759,401
440 Periodicals	468.00	593.60	-	-	-	-	-	-
460 Nonconsumable Supplies	28,703.37	63,280.38	-	82,766	-	50,666	50,666	50,666

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2540 – Operation & Maintenance Services

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2540 Operation & Maintenance Services								
470 Software	56,896.15	3,966.85	-	28,000	-	22,200	22,200	22,200
480 Computer Hardware	-	21,420.57	-	3,626	-	33,626	33,626	33,626
541 Equipment	-	33,401.00	-	-	-	-	-	-
543 Vehicles	12,000.00	61,347.70	-	83,000	-	83,000	83,000	83,000
640 Dues & Fees	12,381.33	3,145.28	-	8,085	-	13,085	13,085	13,085
650 Insurance & Judgments	496,659.77	534,533.27	-	600,580	-	690,667	690,667	690,667
670 Taxes & Licenses	8,471.82	8,377.21	-	-	-	-	-	-
2540 Operation & Maintenance Services Total	10,573,792.95	11,190,635.44	90.31	12,545,576	90.31	12,794,745	12,794,745	12,794,745

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 the 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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2551 Student Transportation Services								
112 Classified Salaries	2,052,207.50	2,413,770.72	72.07	2,726,708	73.13	2,956,014	2,956,014	2,956,014
114 Managerial Classified	260,174.72	277,642.02	2.75	291,880	2.75	306,472	306,472	306,472
122 Classified Substitutes	3,624.61	5,275.61	-	5,665	-	6,000	6,000	6,000
124 Temporary Classified	2,475.56	12.21	-	-	-	-	-	-
130 Other Pay	277,443.81	210,681.28	-	149,950	-	148,665	148,665	148,665
210 PERS	553,993.78	622,794.60	-	731,405	-	805,824	805,824	805,824
220 Social Security	187,673.36	206,279.16	-	234,861	-	252,878	252,878	252,878
230 Other Payroll Costs	77,066.56	92,345.07	-	124,476	-	135,619	135,619	135,619
240 Insurance	846,483.77	947,242.04	-	1,181,836	-	1,176,662	1,176,662	1,176,662
310 Instructional, Professional and Technical Services	13,391.70	11,967.24	-	7,500	-	10,000	10,000	10,000
322 Repairs & Maintenance	116,328.60	281,682.73	-	129,577	-	129,668	129,668	129,668
324 Rentals	2,370.38	43,924.11	-	1,500	-	1,500	1,500	1,500
328 Garbage	-	-	-	350	-	-	-	-
330 Student Transportation	219,932.45	128,980.20	-	44,500	-	-	-	-
340 Travel	(2,153.75)	32,670.02	-	25,000	-	20,000	20,000	20,000
351 Telephone	38,115.33	54,389.95	-	40,000	-	42,000	42,000	42,000
353 Postage	2,375.99	513.94	-	2,500	-	1,000	1,000	1,000
354 Advertising	1,599.58	3,550.69	-	1,200	-	4,500	4,500	4,500
355 Printing	910.35	1,131.87	-	1,000	-	3,000	3,000	3,000
359 Other Communication	13,458.65	11,642.94	-	13,750	-	15,000	15,000	15,000
382 Legal Services	-	100.00	-	-	-	-	-	-
389 Noninstructional Prof & Tech	3,518.50	17,032.80	-	750	-	-	-	-
390 Other Professional & Technical Services	30,127.69	29,355.09	-	26,500	-	26,500	26,500	26,500
410 Supplies & Materials	506,806.85	564,840.81	-	523,206	-	577,591	577,591	577,591
460 Nonconsumable Supplies	914.45	19,196.68	-	1,750	-	1,750	1,750	1,750
470 Software	83,376.03	175,963.71	-	144,859	-	173,729	173,729	173,729
480 Computer Hardware	53,794.09	523.08	-	2,500	-	2,500	2,500	2,500
543 Vehicles	-	35,939.00	-	-	-	-	-	-
562 Bus Garage Purchases	58,651.25	-	-	-	-	-	-	-
610 Debt Service Principal	-	71,143.20	-	-	-	-	-	-
640 Dues & Fees	695.00	3,072.97	-	1,200	-	2,000	2,000	2,000
650 Insurance & Judgments	124,333.00	131,412.00	-	163,850	-	188,428	188,428	188,428
670 Taxes & Licenses	3,044.20	1,285.05	-	2,200	-	2,200	2,200	2,200
2551 Student Transportation Services Total	5,532,734.01	6,396,360.79	74.82	6,580,473	75.88	6,989,500	6,989,500	6,989,500

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2572 Purchasing and Warehouse Services								
112 Classified Salaries	52,372.41	63,356.61	1.25	66,184	1.25	61,655	61,655	61,655
114 Managerial Classified	43,364.53	47,240.12	0.50	50,202	0.50	52,713	52,713	52,713
130 Other Pay	3,240.00	3,240.00	-	3,240	-	3,240	3,240	3,240
210 PERS	23,755.18	26,819.97	-	27,586	-	27,696	27,696	27,696
220 Social Security	7,387.12	8,352.26	-	8,853	-	8,703	8,703	8,703
230 Other Payroll Costs	798.56	1,375.49	-	2,165	-	1,741	1,741	1,741
240 Insurance	22,003.52	28,912.65	-	28,967	-	28,692	28,692	28,692
322 Repairs & Maintenance	1,180.39	1,559.51	-	1,470	-	1,600	1,600	1,600
324 Rentals	26,389.66	1,704.00	-	-	-	-	-	-
340 Travel	1,396.18	380.13	-	3,025	-	2,025	2,025	2,025
351 Telephone	-	161.23	-	-	-	200	200	200
354 Advertising	438.02	-	-	500	-	500	500	500
355 Printing	1,554.37	1,189.32	-	500	-	1,200	1,200	1,200
410 Supplies & Materials	541.26	15,568.67	-	2,040	-	2,040	2,040	2,040
460 Nonconsumable Supplies	-	580.00	-	1,680	-	1,300	1,300	1,300
470 Software	-	-	-	365	-	420	420	420
480 Computer Hardware	-	-	-	211	-	861	861	861
610 Debt Service Principal	-	5,808.00	-	-	-	-	-	-
640 Dues & Fees	999.00	999.00	-	1,565	-	1,265	1,265	1,265
2572 Purchasing and Warehouse Services Total	185,420.20	207,246.96	1.75	198,553	1.75	195,851	195,851	195,851

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2574 Printing, Publishing & Duplication								
112 Classified Salaries	12,174.28	-	-	-	-	-	-	-
210 PERS	2,595.74	-	-	-	-	-	-	-
220 Social Security	900.06	-	-	-	-	-	-	-
230 Other Payroll Costs	120.06	-	-	-	-	-	-	-
240 Insurance	3,662.61	-	-	-	-	-	-	-
322 Repairs & Maintenance	100,478.20	113,027.08	-	150,122	-	105,944	105,944	105,944
352 Copier Use	89,264.45	100,250.51	-	100,937	-	108,910	108,910	108,910
2574 Printing, Publishing & Duplication Total	209,195.40	213,277.59	-	251,059	-	214,854	214,854	214,854

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.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2577 Reception Services								
112 Classified Salaries	-	19,234.86	0.50	23,177	0.50	22,422	22,422	22,422
210 PERS	-	4,130.35	-	5,345	-	5,280	5,280	5,280
220 Social Security	-	1,450.78	-	1,715	-	1,659	1,659	1,659
230 Other Payroll Costs	-	107.79	-	255	-	332	332	332
240 Insurance	-	8,055.00	-	8,109	-	9,444	9,444	9,444
355 Printing	42.02	274.58	-	50	-	100	100	100
2577 Reception Services Total	42.02	33,253.36	0.50	38,651	0.50	39,237	39,237	39,237

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2620 Planning, Research & Development								
389 Noninstructional Prof & Tech	95.30	-	-	4,000	-	4,000	4,000	4,000
2620 Planning, Research & Development Total	95.30	-	-	4,000	-	4,000	4,000	4,000

Function 2633 – Public Information Services

This program supports activities associated with writing, editing and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2633 Public Information Services								
112 Classified Salaries	39,819.27	57,184.44	1.75	103,570	1.00	68,702	68,702	68,702
113 Administrators	-	65,604.60	1.00	148,398	1.00	155,818	155,818	155,818
114 Managerial Classified	105,858.00	56,820.91	1.00	115,597	1.00	121,377	121,377	121,377
130 Other Pay	6,480.00	6,171.04	-	15,760	-	15,760	15,760	15,760
210 PERS	35,919.63	38,638.62	-	88,395	-	85,170	85,170	85,170
220 Social Security	11,596.23	13,912.34	-	28,366	-	26,762	26,762	26,762
230 Other Payroll Costs	804.65	969.83	-	4,216	-	5,353	5,353	5,353
240 Insurance	30,500.50	27,641.31	-	64,907	-	46,701	46,701	46,701
324 Rentals	-	-	-	5,000	-	5,000	5,000	5,000
330 Student Transportation	-	-	-	1,000	-	1,000	1,000	1,000
340 Travel	6,685.38	1,021.40	-	8,000	-	7,505	7,505	7,505
353 Postage	-	12.31	-	7,000	-	5,000	5,000	5,000

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2633 – Public Information Services

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2633 Public Information Services								
354 Advertising	-	-	-	4,000	-	4,000	4,000	4,000
355 Printing	334.35	770.23	-	3,500	-	3,140	3,140	3,140
359 Other Communication	192.31	484.12	-	-	-	-	-	-
389 Noninstructional Prof & Tech	18,230.00	14,662.50	-	18,000	-	18,295	18,295	18,295
410 Supplies & Materials	1,361.28	2,888.41	-	10,000	-	10,000	10,000	10,000
440 Periodicals	185.00	49.00	-	300	-	300	300	300
460 Nonconsumable Supplies	1,630.33	19,871.08	-	2,000	-	2,000	2,000	2,000
470 Software	48,206.27	47,246.15	-	61,640	-	73,246	73,246	73,246
480 Computer Hardware	3,808.00	2,200.19	-	2,400	-	2,600	2,600	2,600
640 Dues & Fees	763.00	676.40	-	1,500	-	1,500	1,500	1,500
2633 Public Information Services Total	312,374.20	356,824.88	3.75	693,549	3.00	659,229	659,229	659,229

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2641 Human Resources Services								
111 Licensed Salaries	15,654.20	16,648.04	0.20	14,651	0.20	15,620	15,620	15,620
112 Classified Salaries	259,287.84	231,146.72	5.00	286,328	3.00	184,059	184,059	184,059
113 Administrators	283,575.82	266,892.84	2.00	304,830	2.00	320,068	320,068	320,068

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2641 – Human Resources Services

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2641 Human Resources Services								
118 Exempt Employees	-	-	-	-	2.00	174,510	174,510	174,510
121 Licensed Substitutes	5,445.91	9,101.30	-	11,550	-	12,000	12,000	12,000
122 Classified Substitutes	972.83	8,158.07	-	5,665	-	6,000	6,000	6,000
130 Other Pay	58,369.03	22,805.10	-	17,280	-	30,540	30,540	30,540
210 PERS	140,879.06	121,206.78	-	145,921	-	173,287	173,287	173,287
220 Social Security	45,617.05	39,431.98	-	47,426	-	55,010	55,010	55,010
230 Other Payroll Costs	3,179.33	3,116.74	-	7,072	-	10,995	10,995	10,995
240 Insurance	114,933.42	99,460.57	-	121,105	-	111,315	111,315	111,315
310 Instructional, Professional and Technical Services	20.00	-	-	-	-	-	-	-
340 Travel	7,718.30	7,816.10	-	7,500	-	7,500	7,500	7,500
353 Postage	680.10	425.61	-	1,000	-	1,000	1,000	1,000
354 Advertising	1,450.00	1,100.00	-	3,500	-	3,000	3,000	3,000
355 Printing	539.11	2,454.31	-	1,500	-	1,500	1,500	1,500
382 Legal Services	8,873.88	7,539.03	-	9,500	-	9,500	9,500	9,500
389 Noninstructional Prof & Tech	31,188.35	11,286.00	-	14,500	-	14,500	14,500	14,500
390 Other Professional & Technical Services	32,151.50	35,596.00	-	37,500	-	37,500	37,500	37,500
410 Supplies & Materials	8,757.71	11,500.17	-	7,500	-	7,500	7,500	7,500
440 Periodicals	117.00	-	-	-	-	-	-	-
460 Nonconsumable Supplies	863.00	7,890.51	-	1,250	-	1,250	1,250	1,250
470 Software	66,031.36	68,605.72	-	80,000	-	92,600	92,600	92,600
480 Computer Hardware	1,572.66	6,135.38	-	2,600	-	2,500	2,500	2,500
640 Dues & Fees	1,040.00	3,015.00	-	1,000	-	1,000	1,000	1,000
2641 Human Resources Services Total	1,088,917.46	981,331.97	7.20	1,129,178	7.20	1,272,754	1,272,754	1,272,754

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2661 Technology Services								
112 Classified Salaries	338,052.60	426,719.58	7.00	455,098	7.00	486,053	486,053	486,053
113 Administrators	128,184.72	144,799.84	1.00	153,963	1.00	161,661	161,661	161,661
114 Managerial Classified	98,410.02	104,842.40	1.00	111,419	1.00	121,377	121,377	121,377
118 Exempt Employees	352,463.97	431,242.06	5.00	448,969	5.00	484,432	484,432	484,432
130 Other Pay	46,300.34	52,923.25	-	50,900	-	50,900	50,900	50,900
210 PERS	231,961.08	257,930.86	-	281,111	-	306,011	306,011	306,011
220 Social Security	71,609.20	86,353.31	-	90,308	-	96,541	96,541	96,541
230 Other Payroll Costs	5,232.57	6,250.96	-	13,423	-	19,306	19,306	19,306
240 Insurance	187,948.66	221,016.99	-	235,485	-	215,729	215,729	215,729
310 Instructional, Professional and Technical Services	9,622.26	54,438.19	-	124,153	-	119,353	119,353	119,353
322 Repairs & Maintenance	50,240.50	58,413.59	-	90,000	-	90,000	90,000	90,000
324 Rentals	13,740.00	28,135.00	-	21,000	-	21,000	21,000	21,000
340 Travel	8,199.27	11,709.11	-	6,250	-	10,000	10,000	10,000
351 Telephone	232,003.08	236,627.88	-	218,400	-	229,320	229,320	229,320
353 Postage	321.89	118.82	-	2,500	-	2,500	2,500	2,500
355 Printing	2,367.31	9,991.38	-	6,250	-	8,000	8,000	8,000
359 Other Communication	172,758.38	18,668.84	-	67,400	-	68,565	68,565	68,565
389 Noninstructional Prof & Tech	63,805.63	17,758.72	-	70,000	-	70,000	70,000	70,000
410 Supplies & Materials	103,627.41	96,941.33	-	80,300	-	80,000	80,000	80,000
460 Nonconsumable Supplies	2,019.55	17,310.05	-	17,600	-	10,000	10,000	10,000
470 Software	345,002.16	433,283.95	-	360,000	-	414,000	414,000	414,000
480 Computer Hardware	122,898.74	340,375.99	-	189,560	-	189,120	189,120	189,120
541 Equipment	-	6,404.00	-	35,000	-	35,000	35,000	35,000
610 Debt Service Principal	-	33,500.00	-	-	-	-	-	-
640 Dues & Fees	6,000.00	300.00	-	-	-	300	300	300
2661 Technology Services Total	2,592,769.34	3,096,056.10	14.00	3,129,089	14.00	3,289,168	3,289,168	3,289,168

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 the District officials.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2670 Records Management Services								
112 Classified Salaries	32,156.31	3,572.22	0.50	32,844	-	-	-	-
130 Other Pay	-	-	-	-	-	3,200	3,200	3,200
210 PERS	4,718.37	-	-	7,574	-	754	754	754
220 Social Security	2,430.38	270.06	-	2,430	-	237	237	237
230 Other Payroll Costs	177.83	19.84	-	361	-	48	48	48
240 Insurance	14,307.87	1,429.67	-	8,225	-	-	-	-
353 Postage	86.45	187.81	-	200	-	100	100	100
355 Printing	6.00	16.11	-	100	-	30	30	30
389 Noninstructional Prof & Tech	-	345.31	-	-	-	3,800	3,800	3,800
410 Supplies & Materials	13.66	34.64	-	300	-	42	42	42
480 Computer Hardware	488.00	-	-	-	-	-	-	-
2670 Records Management Services Total	54,384.87	5,875.66	0.50	52,034	-	8,211	8,211	8,211

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2680 Interpretation & Translation Services								
112 Classified Salaries	15,187.30	19,324.92	0.75	34,765	1.00	50,419	50,419	50,419
122 Classified Substitutes	7,643.64	-	-	-	-	-	-	-
124 Temporary Classified	2,648.24	-	-	-	-	-	-	-
130 Other Pay	17,357.30	10,180.72	-	10,500	-	10,500	10,500	10,500
210 PERS	6,215.08	6,344.83	-	10,438	-	14,347	14,347	14,347
220 Social Security	3,208.39	2,175.36	-	3,350	-	4,508	4,508	4,508
230 Other Payroll Costs	236.78	163.86	-	499	-	902	902	902
240 Insurance	2,282.85	2,174.48	-	13,102	-	15,284	15,284	15,284
310 Instructional, Professional and Technical Services	460.55	8,429.50	-	5,250	-	5,250	5,250	5,250
340 Travel	-	19.81	-	-	-	-	-	-
355 Printing	-	24.00	-	1,050	-	1,050	1,050	1,050
389 Noninstructional Prof & Tech	-	1,169.17	-	5,600	-	5,600	5,600	5,600
410 Supplies & Materials	-	-	-	1,050	-	1,050	1,050	1,050
460 Nonconsumable Supplies	989.99	-	-	-	-	-	-	-
2680 Interpretation & Translation Services Total	56,230.12	50,006.65	0.75	85,604	1.00	108,910	108,910	108,910

Function 3300 – Community Services

Activities which are not directly related to the provision of education for pupils of a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and are of children, and community welfare activities provided by the district for the community.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
3300 Community Services								
130 Other Pay	-	-	-	27,400	-	-	-	-
210 PERS	-	-	-	5,800	-	-	-	-
220 Social Security	-	-	-	2,000	-	-	-	-
230 Other Payroll Costs	-	-	-	700	-	-	-	-
410 Supplies & Materials	-	-	-	100	-	-	-	-
3300 Community Services Total	-	-	-	36,000.00	-	-	-	-

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
4120 Site Acquisition & Development								
410 Supplies & Materials	-	12,591.20	-	-	-	-	-	-
530 Improvements Other Than Buildings	-	827,113.04	-	-	-	-	-	-
4120 Site Acquisition & Development Total	-	839,704.24	-	-	-	-	-	-

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
4150 Building Acquisition & Improvement								
322 Repairs & Maintenance	-	31,907.00	-	20,000	-	20,000	20,000	20,000
383 Architect/Engineer Services	-	17,750.00	-	50,000	-	50,000	50,000	50,000
389 Noninstructional Prof & Tech	-	-	-	20,000	-	20,000	20,000	20,000
410 Supplies & Materials	34,882.49	28,727.95	-	15,000	-	15,000	15,000	15,000
460 Nonconsumable Supplies	-	-	-	50,090	-	50,000	50,000	50,000
520 Building Acquisition & Improve	870,738.90	413,164.81	-	1,395,000	-	969,090	969,090	969,090
530 Improvements Other Than Buildings	6,679.30	-	-	-	-	-	-	-
541 Equipment	-	303,836.00	-	450,000	-	50,000	50,000	50,000
670 Taxes & Licenses	3,749.70	-	-	-	-	-	-	-
4150 Building Acquisition & Improvement Total	916,050.39	795,385.76	-	2,000,090	-	1,174,090	1,174,090	1,174,090

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 \$2,200,000 to the co-curricular fund for middle school and high school athletics and activities;
- b) A transfer of \$800,000 to the instructional materials fund for purchase of textbooks and instructional materials;
- c) A transfer of \$800,000 was made to the technology fund for purchase of student and staff technology; and
- d) A transfer of \$890,842 to the debt service fund for the principal and interest payments of non-general obligation bonded debt.

Function and Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
5200 Transfer of Funds								
710 Transfers	1,971,516.00	4,234,246.00	-	4,231,896	-	4,690,842	4,690,842	4,690,842
5200 Transfer of Funds Total	1,971,516.00	4,234,246.00	-	4,231,896	-	4,690,842	4,690,842	4,690,842

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
6110 Contingency								
810 Contingency	-	-	-	350,000	-	800,000	800,000	800,000
6110 Contingency Total	-	-	-	350,000	-	800,000	800,000	800,000

GENERAL FUND OBJECT DETAIL BY FUNCTION

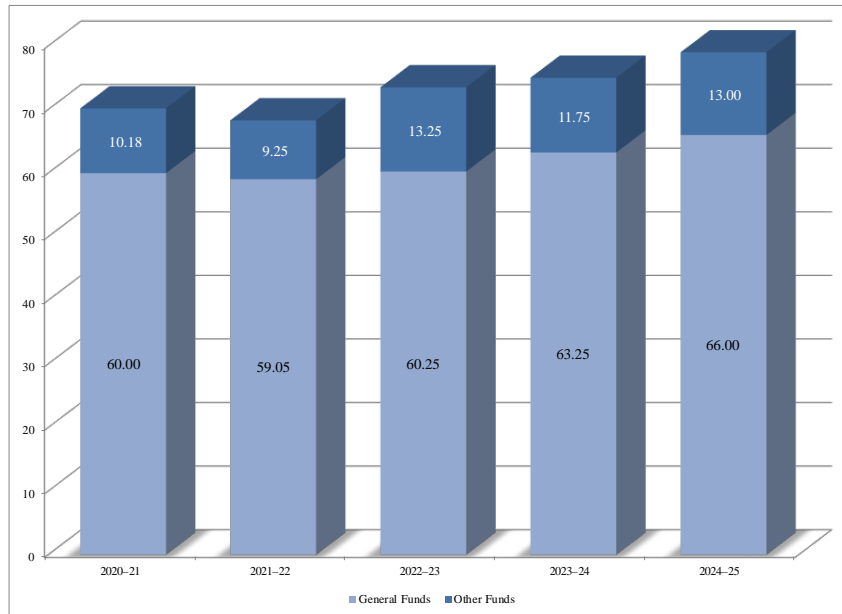
Function 7770 – Unappropriated Ending Fund Balance

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 Object Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	19,648,104.98	19,759,871.10	-	7,938,705	-	7,614,409	7,614,409	7,614,409
7770 Unappropriated Ending Fund Balance Total	19,648,104.98	19,759,871.10	-	7,938,705	-	7,614,409	7,614,409	7,614,409
Grand Total	132,240,211.84	139,317,597.87	1,054.24	138,838,161	1,035.05	143,100,750	143,100,750	143,100,750

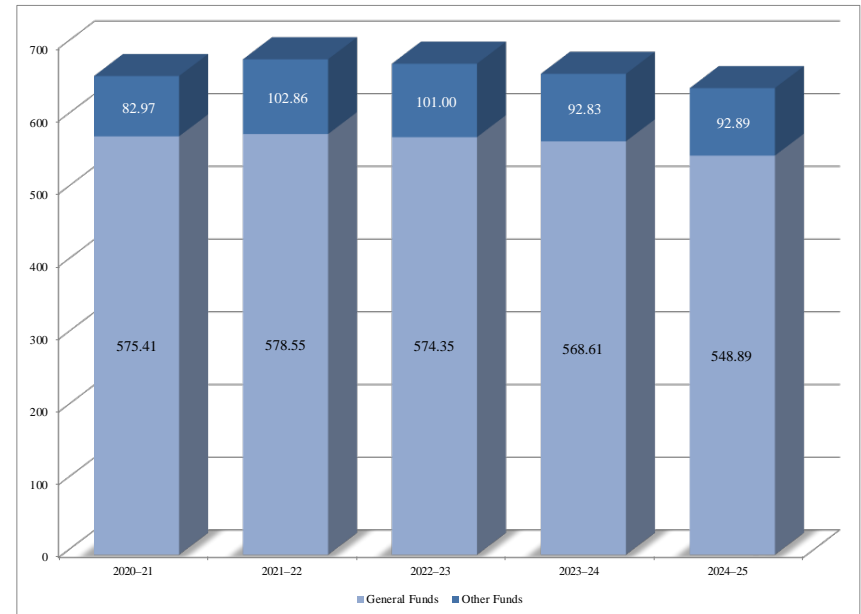
GENERAL FUND STAFF CHARTS

Administrative Staffing



This graph illustrates the changes in FTE for administrative staff from the 2020–2021 to the 2024–2025 fiscal year.

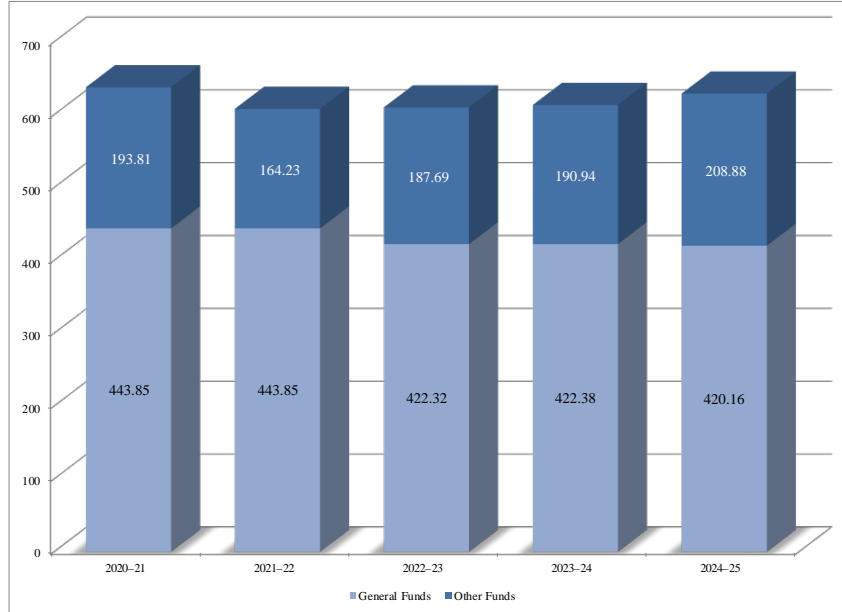
Certified Staffing



This graph illustrates the changes in FTE for certified staff from the 2020–2021 to the 2024–2025 fiscal year.

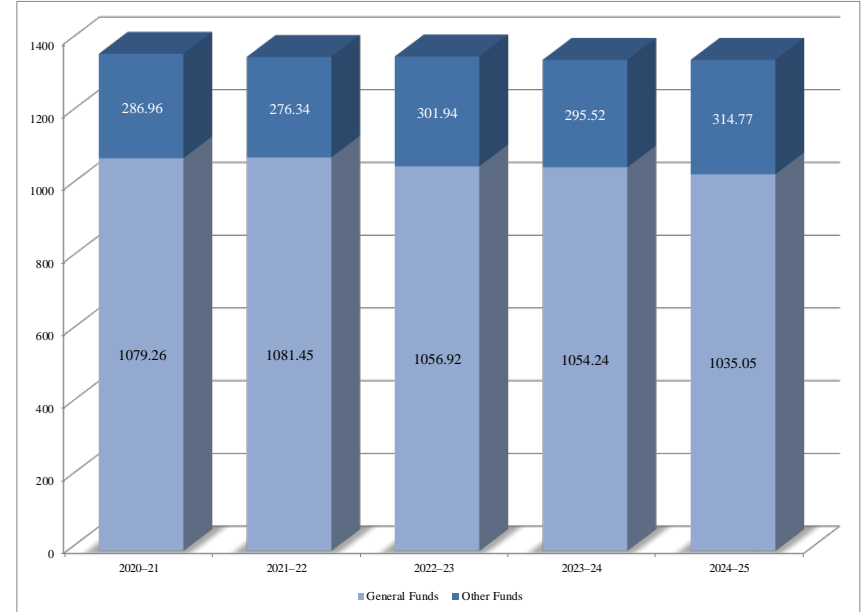
GENERAL FUND STAFF CHARTS

Classified Staffing



This graph illustrates the changes in FTE for classified staff from the 2020–2021 to the 2024–2025 fiscal year.

Total Staffing



This graph illustrates the changes in FTE for total staff from the 2020–2021 to the 2024–2025 fiscal year.

Section Divider

SPECIAL REVENUE

FEDERAL, STATE & LOCAL GRANTS

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.

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.



SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

Grant Name	End Date	Fund Type	FTE	Expected Budget 2024–2025
21st Century Afterschool Programs	09/30/2025	Federal	1.00	800,000.00
American Rescue Plan ESSER III	09/30/2024	Federal	-	9,000,000.00
Early Literacy Grant	06/30/2025	State	6.50	1,500,000.00
EWEB Wet Project	06/30/2025	Local	0.25	59,000.00
Federal School Improvement Funds to CSI & TSC Schools	06/30/2025	Federal	-	420,000.00
Harbor Freight Grant (Springfield High School)	06/30/2025	Local	-	50,000.00
High School Success Grant (Measure 98)	06/30/2025	State	25.48	2,993,770.00
IDEA Part B, 611	09/30/2025	Federal	46.61	5,250,000.00
Long-Term Care & Treatment Centers	06/30/2025	Federal/State	1.47	3,700,000.00
ODOT Safe Routes to School	12/31/2025	Federal	0.50	66,474.00
Oregon Outdoor School Lottery Fund (Measure 99)	06/30/2025	State	-	200,000.00
Perkins Grant	09/30/2025	Federal	-	56,500.00
Preschool Promise	06/30/2025	State	6.07	600,000.00
Springfield Education Fund Grants	06/30/2025	Local	-	80,000.00
Student Investment Account	09/30/2025	State	95.35	11,693,236.00
SUB-Well Grant	06/30/2025	Local	1.00	325,000.00
Thurston High Child Development Center	06/30/2025	Local	1.91	85,715.00
Title I-A - Basic Programs	09/30/2025	Federal	54.56	4,100,000.00
Title II-A - Quality Teachers/Principals	09/30/2025	Federal	3.25	441,000.00
Title III - English Language Learner	09/30/2025	Federal	0.83	115,000.00
Title IV-A - Student Support and Academic Enrichment	09/30/2025	Federal	4.13	475,000.00
Title VI - Indian Education Formula	06/30/2025	Federal	0.70	90,000.00
Youth Transition Program	06/30/2025	Federal/State	2.50	330,000.00
Other Grants		Federal/State/Local	0.80	5,071,008
Indirect Fund			1.80	2,256,209
			254.71	\$ 49,757,912

SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

Some of the grants received include:

- 21st- Century Community Learning Center (CCLC) Grant is a grant authorized under Title IV, Part B of the Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (ESSA) of 2015. This grant provides funding for the establishment of community learning centers to provide before and after school, weekend, and/or summer school academic enrichment opportunities for students attending high priority and low-income schools to help them meet local and state academic standards in subjects such as reading and mathematics. In addition to academics, 21st CCLC grants may also offer participants a broad array of other services and programs.
- American Rescue Plan ESSER III as part of The American Rescue Plan Act, 2021 (ARP Act or ARPA) provided an additional \$122 billion for the Elementary and Secondary School Emergency Relief Fund III (ESSER III or ARP ESSER). \$1.1 billion was awarded to Oregon. ESSER III Grants were 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.
- Early Literacy Grant is a grant authorized by the Oregon Legislature establishing early literacy as a top priority. The Early Literacy Success Initiative identifies four goals:
 - a) Increase early literacy for children from birth to third grade;
 - b) Reduce literacy academic disparities for student groups that have historically experienced academic disparities;
 - c) Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and
 - d) Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.
- EWEB Wet Project is a locally EWEB-funded educational program (Watersheds, Energy and Teamwork) that provides students an opportunity to go to a local fish hatchery to learn about the life cycle of spawning salmon.
- Federal School Improvement Funds to CSI & TCS Schools provides financial assistance through SEAs to LEAs and schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards. Briggs Middle School and Springfield High School are identified as CSI or TSI schools. Funds are allocated to the District to improve systems in support at these schools and can be used at both the district and school levels for improvement efforts. This grant is under the ESSA partnership.
- Harbor Freight Grant (Springfield High School) supports students and teachers in K–12 public schools across the country. The program provides donations to K–12 public schools to support activities such as classroom projects and skilled-trades programs.
- High School Success Grant (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

- 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.
- Perkins Grant is part of the integrated guidance process and is intended to assist school districts and two-year colleges in improving secondary and postsecondary-level career and technical education programs.
- 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.
- Springfield Education Fund Grants are designed to encourage, facilitate, and recognize innovative teaching programs in Springfield Public Schools to empower student success.
- Student Investment Account 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) A Student Investment Account (at least 50%) to meet students' mental or behavioral health needs, and Increase academic achievement for students, including reducing academic disparities.
 - b) 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.
 - c) 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.

SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

- 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.
- 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 Title 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.

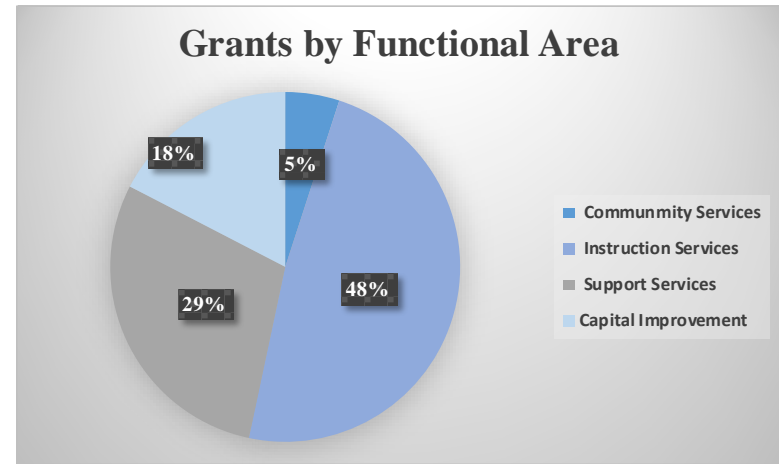
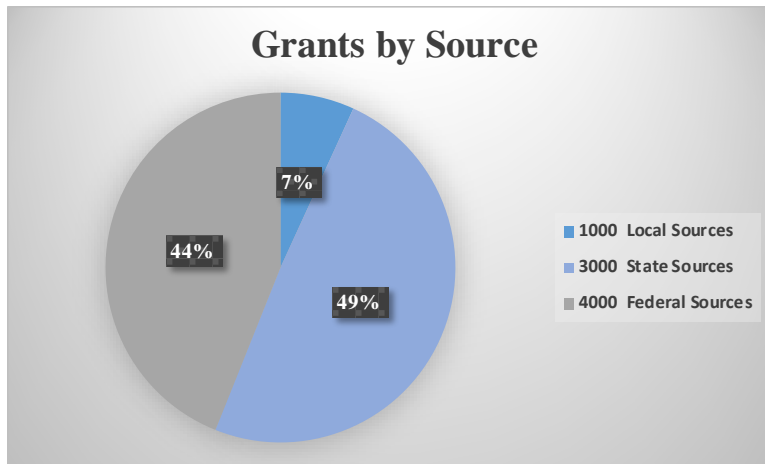
SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

- 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.
- 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 administration of grants.



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

Grant Sources	Actual 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1000 Local Sources	2,813,640	2,263,252	3,504,442	3,336,934	3,336,934	3,336,934
2000 Intermediate Sources	630	370	-	-	-	-
3000 State Sources	13,487,701	15,527,161	18,627,870	24,001,090	24,001,090	24,001,090
4000 Federal Sources	12,335,641	20,965,810	39,597,448	21,419,888	21,419,888	21,419,888
5000 Beginning Fund Balance	32,832	211,572	-	1,000,000	1,000,000	1,000,000
Total	28,670,443	38,968,164	61,729,760	49,757,912	49,757,912	49,757,912



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

Grants & Description	Actual 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
21st Century Afterschool Programs	-	-	-	800,000	800,000	800,000
American Rescue Plan ESSER III	6,528,424	12,895,317	27,400,000	9,000,000	9,000,000	9,000,000
Early Literacy Grant	-	-	-	1,500,000	1,500,000	1,500,000
EWEB Wet Project	43,897	40,385	77,000	59,000	59,000	59,000
Federal School Improvement Funds to CSI & TSC Schools	370,152	154,388	400,000	420,000	420,000	420,000
Harbor Freight Grant (Springfield High School)	-	-	50,000	50,000	50,000	50,000
High School Success Grant (Measure 98)	2,511,429	2,579,906	3,750,000	2,993,770	2,993,770	2,993,770
IDEA Part B, 611	793,355	2,309,805	5,000,000	5,250,000	5,250,000	5,250,000
Long-Term Care & Treatment Centers	1,975,483	2,075,772	3,692,794	3,700,000	3,700,000	3,700,000
ODOT Safe Routes to School	21,074	44,579	64,000	66,474	66,474	66,474
Oregon Outdoor School Lottery Fund (Measure 99)	72,663	136,205	200,000	200,000	200,000	200,000
Perkins Grant	23,484	26,265	54,000	56,500	56,500	56,500
Preschool Promise	418,795	526,529	550,000	600,000	600,000	600,000
Springfield Education Fund Grants	-	58,643	50,000	80,000	80,000	80,000
Student Investment Account	6,972,000	8,126,174	8,165,504	11,693,236	11,693,236	11,693,236
SUB-Well Grant	93,646	136,599	325,000	325,000	325,000	325,000
Thurston High Child Development Center	51,127	68,154	80,000	85,715	85,715	85,715
Title I-A - Basic Programs	3,334,403	3,984,169	4,350,000	4,100,000	4,100,000	4,100,000
Title II-A - Quality Teachers/Principals	395,216	465,733	650,000	441,000	441,000	441,000
Title III - English Language Learner	72,007	100,558	99,000	115,000	115,000	115,000
Title IV-A - Student Support and Academic Enrichment	216,282	205,690	525,000	475,000	475,000	475,000
Title VI - Indian Education Formula	86,523	78,444	75,000	90,000	90,000	90,000
Youth Transition Program	200,712	294,054	528,060	330,000	330,000	330,000
Other Grants	3,362,944	2,889,490	4,044,402	5,071,008	5,071,008	5,071,008
Indirect Fund	1,126,827	1,771,304	1,600,000	2,256,209	2,256,209	2,256,209
Total	28,670,443	38,968,164	61,729,760	49,757,912	49,757,912	49,757,912

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

Grants by Function	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
21st Century Afterschool Programs								
1000 Instruction	-	-	-	-	-	575,159	575,159	575,159
2000 Supporting Services	-	-	-	-	1.00	222,341	222,341	222,341
3000 Community Services	-	-	-	-	-	2,500	2,500	2,500
21st Century Afterschool Programs Total	-	-	-	-	1.00	800,000	800,000	800,000
American Rescue Plan ESSER								
1000 Instruction	1,284,871	3,773,211	-	6,995,100	-	1,374,205	1,374,205	1,374,205
2000 Supporting Services	3,204,396	1,695,914	-	954,900	-	1,325,795	1,325,795	1,325,795
3000 Community Services	216,787	-	-	-	-	-	-	-
4000 Facilities Acquisition Construction	1,537,473	7,127,772	-	18,700,000	-	6,000,000	6,000,000	6,000,000
5000 Transits	284,897	298,420	-	750,000	-	300,000	300,000	300,000
American Rescue Plan ESSER Total	6,528,424	12,895,317	-	27,400,000	-	9,000,000	9,000,000	9,000,000
Early Literacy Grant								
1000 Instruction	-	-	-	-	6.50	1,280,237	1,280,237	1,280,237
2000 Supporting Services	-	-	-	-	-	219,763	219,763	219,763
Early Literacy Grant Total	-	-	-	-	6.50	1,500,000	1,500,000	1,500,000
EWEB Wet Project								
1000 Instruction	500	-	-	20,000	-	15,000	15,000	15,000
2000 Supporting Services	43,397	40,385	0.25	57,000	0.25	44,000	44,000	44,000
EWEB Wet Project Total	43,897	40,385	0.25	77,000	0.25	59,000	59,000	59,000
Federal School Improvement Funds to CSI & TSC Schools								
1000 Instruction	638	4,342	2.50	281,400	-	259,400	259,400	259,400
2000 Supporting Services	236,515	150,046	-	76,577	-	130,535	130,535	130,535
3000 Community Services	133,000	-	0.81	42,023	-	-	-	-
5000 Transits	-	-	-	-	-	30,065	30,065	30,065
Federal School Improvement Funds to CSI & TSC Schools Total	370,152	154,388	3.31	400,000	-	420,000	420,000	420,000
Harbor Freight Grant (Springfield High School)								
1000 Instruction	-	-	-	50,000	-	50,000	50,000	50,000
Harbor Freight Grant (Springfield High School) Total	-	-	-	50,000	-	50,000	50,000	50,000
High School Success Grant (Measure 98)								
1000 Instruction	1,062,256	1,413,947	19.96	2,105,702	15.29	1,804,905	1,804,905	1,804,905
2000 Supporting Services	1,009,610	988,168	11.46	1,268,811	10.19	1,188,865	1,188,865	1,188,865
4000 Facilities Acquisition Construction	439,562	177,791	-	375,487	-	-	-	-
High School Success Grant (Measure 98) Total	2,511,429	2,579,906	31.42	3,750,000	25.48	2,993,770	2,993,770	2,993,770

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

Grants by Function	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
IDEA Part B, 611								
1000 Instruction	682,594	2,102,681	34.13	4,394,115	46.61	5,072,465	5,072,465	5,072,465
2000 Supporting Services	110,761	207,124	0.50	605,885	-	177,535	177,535	177,535
IDEA Part B, 611 Total	793,355	2,309,805	34.63	5,000,000	46.61	5,250,000	5,250,000	5,250,000
Long-Term Care & Treatment Centers								
1000 Instruction	1,768,748	1,774,046	0.40	51,033	-	-	-	-
2000 Supporting Services	206,735	301,726	1.08	491,761	1.47	322,967	322,967	322,967
5000 Transits	-	-	-	3,150,000	-	3,377,033	3,377,033	3,377,033
Long-Term Care & Treatment Centers Total	1,975,483	2,075,772	1.48	3,692,794	1.47	3,700,000	3,700,000	3,700,000
ODOT Safe Routes to School								
2000 Supporting Services	21,074	44,579	0.50	64,000	0.50	66,474	66,474	66,474
ODOT Safe Routes to School Total	21,074	44,579	0.50	64,000	0.50	66,474	66,474	66,474
Oregon Outdoor School Lottery Fund (Measure 99)								
1000 Instruction	70,450	136,205	-	193,540	-	193,000	193,000	193,000
2000 Supporting Services	2,213	-	-	6,460	-	7,000	7,000	7,000
Oregon Outdoor School Lottery Fund (Measure 99) Total	72,663	136,205	-	200,000	-	200,000	200,000	200,000
Perkins Grant								
1000 Instruction	21,528	23,877	-	54,000	-	56,500	56,500	56,500
2000 Supporting Services	1,956	2,388	-	-	-	-	-	-
Perkins Grant Total	23,484	26,265	-	54,000	-	56,500	56,500	56,500
Preschool Promise								
1000 Instruction	349,932	451,976	6.13	522,800	6.07	572,800	572,800	572,800
2000 Supporting Services	26,512	74,554	-	27,200	-	27,200	27,200	27,200
4000 Facilities Acquisition Construction	42,351	-	-	-	-	-	-	-
Preschool Promise Total	418,795	526,529	6.13	550,000	6.07	600,000	600,000	600,000
Springfield Education Fund Grants								
1000 Instruction	-	50,197	-	-	-	-	-	-
2000 Supporting Services	-	8,446	-	50,000	-	80,000	80,000	80,000
Springfield Education Fund Grants Total	-	58,643	-	50,000	-	80,000	80,000	80,000
Student Investment Account								
1000 Instruction	2,893,782	4,391,038	35.00	3,406,934	48.50	5,419,226	5,419,226	5,419,226
2000 Supporting Services	3,223,528	3,298,941	32.25	4,011,389	34.25	5,228,907	5,228,907	5,228,907
3000 Community Services	189,666	435,025	12.25	747,181	12.60	1,045,103	1,045,103	1,045,103
4000 Facilities Acquisition Construction	665,025	1,170	-	-	-	-	-	-
Student Investment Account Total	6,972,000	8,126,174	79.50	8,165,504	95.35	11,693,236	11,693,236	11,693,236

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

Grants by Function	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
SUB-Well Grant								
1000 Instruction	13,147	25,821	-	147,109	-	115,422	115,422	115,422
2000 Supporting Services	80,498	110,778	0.80	177,891	1.00	209,578	209,578	209,578
SUB-Well Grant Total	93,646	136,599	0.80	325,000	1.00	325,000	325,000	325,000
Thurston High Child Development Center								
1000 Instruction	51,127	68,154	1.79	80,000	1.91	85,715	85,715	85,715
Thurston High Child Development Center Total	51,127	68,154	1.79	80,000	1.91	85,715	85,715	85,715
Title I-A - Basic Programs								
1000 Instruction	2,709,921	3,317,332	57.00	3,410,230	48.52	3,469,923	3,469,923	3,469,923
2000 Supporting Services	250,724	229,324	0.93	505,717	0.75	244,290	244,290	244,290
3000 Community Services	373,758	437,513	5.56	434,053	5.29	385,787	385,787	385,787
Title I-A - Basic Programs Total	3,334,403	3,984,169	63.49	4,350,000	54.56	4,100,000	4,100,000	4,100,000
Title II-A - Quality Teachers/Principals								
2000 Supporting Services	395,216	465,733	2.25	650,000	3.25	441,000	441,000	441,000
Title II-A - Quality Teachers/Principals Total	395,216	465,733	2.25	650,000	3.25	441,000	441,000	441,000
Title III - English Language Learner								
1000 Instruction	68,811	94,905	0.63	96,844	0.83	112,700	112,700	112,700
2000 Supporting Services	3,196	5,653	-	2,156	-	2,300	2,300	2,300
Title III - English Language Learner Total	72,007	100,558	0.63	99,000	0.83	115,000	115,000	115,000
Title IV-A - Student Support and Academic Enrichment								
1000 Instruction	-	-	-	23,150	-	-	-	-
2000 Supporting Services	216,282	205,690	4.19	501,850	4.13	475,000	475,000	475,000
Title IV-A - Student Support and Academic Enrichment Total	216,282	205,690	4.19	525,000	4.13	475,000	475,000	475,000
Title VI - Indian Education Formula								
1000 Instruction	10,578	2,498	-	14,414	-	-	-	-
2000 Supporting Services	75,944	75,946	0.70	60,586	0.70	90,000	90,000	90,000
Title VI - Indian Education Formula Total	86,523	78,444	0.70	75,000	0.70	90,000	90,000	90,000
Youth Transition Program								
1000 Instruction	192,571	277,790	2.84	494,060	2.50	296,000	296,000	296,000
2000 Supporting Services	8,141	16,263	-	34,000	-	34,000	34,000	34,000
Youth Transition Program Total	200,712	294,054	2.84	528,060	2.50	330,000	330,000	330,000

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

Grants by Function	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
Other Grants								
1000 Instruction	1,727,842	1,612,787	-	1,810,460	-	1,358,178	1,358,178	1,358,178
2000 Supporting Services	460,756	1,137,184	2.00	948,790	0.80	1,555,402	1,555,402	1,555,402
3000 Community Services	90,281	129,220	-	785,152	-	857,428	857,428	857,428
4000 Facilities Acquisition Construction	1,286,753	6,300	-	500,000	-	1,000,000	1,000,000	1,000,000
7000 Ending Fund Balance	(401,381)	-	-	-	-	-	-	-
5000 Transits	198,693	4,000	-	-	-	300,000	300,000	300,000
Other Grants Total	3,362,944	2,889,490	2.00	4,044,402	0.80	5,071,008	5,071,008	5,071,008
Indirect Grant								
1000 Instruction	-	-	-	300,000	-	-	-	-
2000 Supporting Services	389,131	817,208	2.65	1,205,691	1.80	1,296,105	1,296,105	1,296,105
3000 Community Services	56,737	-	-	-	-	-	-	-
4000 Facilities Acquisition Construction	123,125	181,626	-	94,309	-	960,104	960,104	960,104
7000 Ending Fund Balance	557,835	772,469	-	-	-	-	-	-
Indirect Grant Total	1,126,827	1,771,304	2.65	1,600,000	1.80	2,256,209	2,256,209	2,256,209
Total	28,670,443	38,968,164	238.56	61,729,760	254.71	49,757,912	49,757,912	49,757,912

SPECIAL REVENUE OTHER FUNDS

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:

- Technology Fund (Fund 294) receives revenue through an inter-fund transfer from the General Fund (Fund 100) and 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 from the rental of property owned by the Army Corp of Engineers, that 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 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1200 Local Government Revenue	4	-	-	-	-	-
1500 Interest	36,114	160,491	120,000	340,628	340,628	340,628
1911 Facility Rentals	62,065	115,134	95,000	95,000	95,000	95,000
1962 Prior Year Expense Recovery	2,506	-	-	-	-	-
1990 Miscellaneous Local Revenue	144,646	245,624	203,000	245,000	245,000	245,000
1992 External Transportation	-	7,814	-	35,000	35,000	35,000
1994 Internal Transportation	69,977	83,204	40,000	175,000	175,000	175,000
1997 E-Rate Rebates	353,085	409,903	154,000	-	-	-
3222 SSF Bus Depreciation	482,526	598,451	486,723	618,932	618,932	618,932
4700 Federal Grants through State	254,057	289,624	-	-	-	-
5160 Lease Purchase Receipts	675,000	-	-	1,000,000	1,000,000	1,000,000
5190 Subscription Financing	-	39,370	-	-	-	-
5200 Interfund Transfers	-	2,000,000	2,000,000	1,600,000	1,600,000	1,600,000
5400 Beginning Fund Balance	7,749,602	5,811,038	8,320,661	10,302,267	10,302,267	10,302,267
Total	9,829,581	9,760,653	11,419,384	14,411,827	14,411,827	14,411,827

SPECIAL REVENUE OTHER FUNDS – EXPENDITURES BY FUNCTION

Other Funds by Function	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
Technology Fund								
1000 Instruction	4,403	-	-	-	-	480,000	480,000	480,000
2000 Supporting Services	745,101	125,677	-	326,090	-	667,000	667,000	667,000
6000 Contingency	-	-	-	900,000	-	900,000	900,000	900,000
7000 Unappropriated Ending Fund Balance	2,596,391	3,972,679	-	3,790,340	-	3,690,766	3,690,766	3,690,766
Technology Fund Total	3,345,895	4,098,356	-	5,016,430	-	5,737,766	5,737,766	5,737,766
Sky Camp								
2000 Supporting Services	-	-	-	5,900	-	13,000	13,000	13,000
3000 Community Services	45,240	55,800	-	103,250	-	83,800	83,800	83,800
4000 Facilities Acquisition Construction	7,226	-	-	10,000	-	134,603	134,603	134,603
7000 Unappropriated Ending Fund Balance	16,825	76,159	-	37,375	-	-	-	-
Sky Camp Total	69,291	131,959	-	156,525	-	231,403	231,403	231,403
Instruction Material Fund								
1000 Instruction	424,959	-	-	3,220,000	-	2,508,773	2,508,773	2,508,773
2000 Supporting Services	78,150	39,370	-	206,464	-	131,220	131,220	131,220
7000 Unappropriated Ending Fund Balance	1,894,484	2,931,105	-	518,375	-	1,854,136	1,854,136	1,854,136
Instruction Material Fund Total	2,397,593	2,970,475	-	3,944,839	-	4,494,129	4,494,129	4,494,129
Vehicle Replacement Fund								
2000 Supporting Services	1,809,546	36,483	-	35,000	-	1,050,000	1,050,000	1,050,000
5000 Transits	743,206	744,456	-	664,489	-	732,810	732,810	732,810
7000 Unappropriated Ending Fund Balance	717,968	1,049,160	-	902,161	-	1,395,296	1,395,296	1,395,296
Vehicle Replacement Fund Total	3,270,720	1,830,100	-	1,601,650	-	3,178,106	3,178,106	3,178,106
Risk Management Fund								
1000 Instruction	3,733	17,915	-	17,500	-	-	-	-
2000 Supporting Services	30,860	81,941	-	305,400	-	360,351	360,351	360,351
4000 Facilities Acquisition Construction	126,119	121,583	-	175,000	-	205,000	205,000	205,000
7000 Unappropriated Ending Fund Balance	585,370	508,324	-	202,040	-	205,072	205,072	205,072
Risk Management Fund Total	746,082	729,763	-	699,940	-	770,423	770,423	770,423
Total	9,829,581	9,760,653	-	11,419,384	-	14,411,827	14,411,827	14,411,827

NUTRITION SERVICES FUND

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. The District participates in the National School Lunch and Breakfast Programs, as well as the Child and Adult Care Food Program (CACFP).

In the 2021–2022 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 7,400 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 multiple 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 à la carte selections and catering for special events at all locations within the school the 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. The District strives each year to partner with local programs to support those efforts including the ongoing participation in the Farm to School Program each year. This partnership offers opportunities to highlight locally grown items that are served weekly in all cafeterias, expand on options the Nutrition Services team is able to serve, and gives students the chance to learn the value of fruits and vegetables in their diets.

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 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1600 Meal Sales	49,317	(219)	-	-	-	-
1610 Lunch Sales	4,158	(1,191)	2,000	3,000	3,000	3,000
1620 Non-reimbursabl Meal Sales	-	1,356	-	-	-	-
1630 Other Meals	457	2,064	3,000	2,000	2,000	2,000
1962 Prior Year Expense Recovery	405	-	-	-	-	-
1990 Misc Local Revenue	4,556	1,982	-	2,000	2,000	2,000
3102 SSF School Lunch Match	40,530	39,382	40,000	40,000	40,000	40,000
3299 State Grants	57,810	874,407	900,000	900,000	900,000	900,000
4500 Federal Grants thru State	5,357,666	3,821,655	3,700,000	3,800,000	3,800,000	3,800,000
4900 Revenue for/on Behalf of District	386,142	414,481	330,000	389,308	389,308	389,308
5400 Beginning Fund Balance	-	1,595,882	1,577,813	992,071	992,071	992,071
Total	5,901,041	6,749,799	6,552,813	6,128,379	6,128,379	6,128,379

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
3110 Nutrition Services Direction								
112 Classified Salaries	110,243	113,192	3.00	159,669	2.00	116,637	116,637	116,637
114 Managerial Classified	78,088	89,690	1.00	96,775	2.00	181,178	181,178	181,178
139 Benefit Pay	4,923	5,580	-	6,480	-	12,060	12,060	12,060
210 PERS	47,955	50,939	-	60,631	-	72,976	72,976	72,976
220 Social Security	13,966	15,341	-	19,456	-	22,930	22,930	22,930

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
3110 Nutrition Services Direction								
230 Other Required Payroll Costs	1,003	1,105	-	2,892	-	4,586	4,586	4,586
240 Insurance	44,607	47,836	-	62,868	-	65,476	65,476	65,476
322 Repairs & Maintenance	40	50	-	1,000	-	1,000	1,000	1,000
340 Travel	367	2,477	-	3,000	-	6,000	6,000	6,000
350 Printing/Postage/Communications	532	3,333	-	5,000	-	1,500	1,500	1,500
389 Noninstructional Prof & Tech	7,220	7,600	-	25,000	-	10,000	10,000	10,000
410 Supplies & Materials	2,565	1,408	-	3,500	-	5,000	5,000	5,000
460 Nonconsumable Supplies	-	773	-	1,000	-	1,500	1,500	1,500
470 Software	12,082	6,995	-	30,000	-	30,000	30,000	30,000
480 Computer Hardware	530	7,788	-	5,000	-	5,000	5,000	5,000
640 Dues & Fees	680	5,552	-	1,500	-	2,500	2,500	2,500
670 Taxes & Licenses	-	-	-	250	-	250	250	250
3110 Nutrition Services Direction Total	324,802	359,660	4.00	484,021	4.00	538,593	538,593	538,593
3120 Food Preparation Services								
112 Classified Salaries	1,023,768	1,264,218	43.56	1,376,623	47.31	1,496,698	1,496,698	1,496,698
122 Classified Substitutes	975	169	-	30,000	-	30,000	30,000	30,000
127 Summer Workers	-	42,189	-	45,000	-	45,000	45,000	45,000
136 Additional Pay	17,563	12,746	-	6,500	-	6,500	6,500	6,500
155 Additional Pay - Classified	-	880	-	-	-	2,500	2,500	2,500
210 PERS	231,618	303,282	-	335,095	-	371,439	371,439	371,439
220 Social Security	74,553	94,499	-	107,532	-	116,975	116,975	116,975
230 Other Required Payroll Costs	24,970	27,804	-	42,637	-	50,883	50,883	50,883
240 Insurance	417,824	523,775	-	665,399	-	716,598	716,598	716,598
320 Property Services	57,179	56,774	-	70,000	-	20,000	20,000	20,000
340 Travel	120	59	-	1,000	-	2,000	2,000	2,000

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
3120 Food Preparation Services								
410 Supplies & Materials	115,768	137,663	-	50,000	-	140,000	140,000	140,000
450 Food	1,802,283	1,819,678	-	2,000,000	-	2,000,000	2,000,000	2,000,000
460 Nonconsumable Supplies	1,495	6,977	-	3,000	-	7,000	7,000	7,000
480 Computer Hardware	-	2,040	-	-	-	5,000	5,000	5,000
541 Equipment	65,598	28,365	-	125,000	-	200,000	200,000	200,000
640 Dues & Fees	-	1,216	-	-	-	1,000	1,000	1,000
3120 Food Preparation Services Total	3,833,713	4,322,334	43.56	4,857,786	47.31	5,211,593	5,211,593	5,211,593
3130 Food Delivery Services								
112 Classified Salaries	79,141	88,384	1.50	87,038	1.50	88,670	88,670	88,670
155 Additional Pay - Classified	505	-	-	-	-	-	-	-
210 PERS	16,208	19,014	-	20,070	-	20,882	20,882	20,882
220 Social Security	5,902	6,593	-	6,441	-	6,562	6,562	6,562
230 Other Required Payroll Costs	2,757	3,183	-	3,917	-	4,326	4,326	4,326
240 Insurance	21,350	21,750	-	25,332	-	24,390	24,390	24,390
320 Property Services	20,754	10,070	-	33,000	-	33,000	33,000	33,000
410 Supplies & Materials	26	-	-	500	-	500	500	500
640 Dues & Fees	-	20,779	-	30,000	-	30,000	30,000	30,000
3130 Food Delivery Services Total	146,643	169,773	1.50	206,298	1.50	208,330	208,330	208,330
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	1,595,882	1,898,032	-	1,004,708	-	169,863	169,863	169,863
7770 Unappropriated Ending Fund Balance Total	1,595,882	1,898,032	-	1,004,708	-	169,863	169,863	169,863
Total	5,901,041	6,749,799	49.06	6,552,813	52.81	6,128,379	6,128,379	6,128,379

CO-CURRICULAR FUND

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 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 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1711 Gate Receipts	38,277	52,207	50,000	85,000	85,000	85,000
1712 Student Fees	41,109	1,020	-	-	-	-
5200 Interfund Transfers	1,500,000	1,800,000	1,800,000	2,200,000	2,200,000	2,200,000
5400 Beginning Fund Balance	309,578	1,244,411	1,247,505	4,114	4,114	4,114
Total	1,888,964	3,097,639	3,097,505	2,289,114	2,289,114	2,289,114

CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1113 Elementary School Extracurricular								
133 Activity Pay	10,680	17,671	-	20,455	-	19,479	19,479	19,479
210 PERS	2,489	4,241	-	4,717	-	4,587	4,587	4,587
220 Social Security	777	1,271	-	1,514	-	1,441	1,441	1,441
230 Other Required Payroll Costs	57	93	-	266	-	288	288	288
1113 Elementary School Extracurricular Total	14,003	23,275	-	26,952	-	25,795	25,795	25,795
1122 Middle School Extracurricular								
133 Activity Pay	5,549	9,440	-	10,024	-	9,658	9,658	9,658
134 Coaching Pay	27,826	28,024	-	29,721	-	30,858	30,858	30,858
210 PERS	7,955	9,183	-	9,165	-	9,542	9,542	9,542
220 Social Security	2,456	2,757	-	2,941	-	2,998	2,998	2,998
230 Other Required Payroll Costs	319	916	-	517	-	600	600	600
240 Insurance	-	-	-	-	-	500	500	500
311 Instructional Services	64,000	64,000	-	410	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	64,000	-	64,000	64,000	64,000
1122 Middle School Extracurricular Total	108,106	114,320	-	116,778	-	118,156	118,156	118,156
1132 High School Extracurricular								
111 Licensed Salaries	19,106	230,562	3.00	238,654	3.00	247,443	247,443	247,443
121 Licensed Substitutes	-	3,719	-	12,000	-	5,000	5,000	5,000
130 Extended Days	-	-	-	5,000	-	15,000	15,000	15,000
133 Activity Pay	12,567	215,262	-	240,138	-	260,778	260,778	260,778
134 Coaching Pay	14,190	553,389	-	524,330	-	570,465	570,465	570,465
135 Non-Professional Duty Pay	574	84,757	-	50,000	-	70,000	70,000	70,000
139 Benefit Pay	33	-	-	400	-	400	400	400
154 Licensed Extra Duty	-	-	-	2,500	-	-	-	-
189 Contracted Services	-	-	-	2,500	-	-	-	-
210 PERS	10,993	205,089	-	248,016	-	275,320	275,320	275,320
220 Social Security	3,484	81,043	-	79,589	-	86,512.00	86,512	86,512

CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1132 High School Extracurricular								
230 Other Required Payroll Costs	234	6,138	-	13,982	-	17,302.00	17,302	17,302
240 Insurance	3,788	52,668	-	55,000	-	55,000.00	55,000	55,000
319 Other Prof & Tech Services	-	41,697	-	40,000	-	500	500	500
322 Repairs & Maintenance	-	700	-	7,500	-	20,000	20,000	20,000
324 Rentals	-	-	-	-	-	1,000	1,000	1,000
330 Student Transportation Services	-	127,069	-	140,000	-	250,000	250,000	250,000
340 Travel	171	7,599	-	10,000	-	7,500	7,500	7,500
355 Printing	-	164	-	3,000	-	500	500	500
389 Noninstructional Prof & Tech	-	8,957	-	60,000	-	70,000	70,000	70,000
410 Supplies & Materials	-	54,684	-	55,000	-	40,000	40,000	40,000
460 Nonconsumable Supplies	-	37,207	-	20,000	-	35,000	35,000	35,000
470 Computer Software	-	700	-	7,500	-	30,000	30,000	30,000
471 Computer Hardware	-	-	-	-	-	1,000	1,000	1,000
500 Equipment Purchases	-	-	-	5,000	-	7,500	7,500	7,500
640 Dues & Fees	-	43,306	-	25,000	-	30,000	30,000	30,000
1132 High School Extracurricular Total	65,139	1,754,711	3.00	1,845,109	3.00	2,096,220	2,096,220	2,096,220
4120 Improvements Other than Building								
530 Improvements Non-Building	-	215,785	-	-	-	-	-	-
4120 Improvements Other than Building Total	-	215,785	-	-	-	-	-	-
4150 Building Acquisition & Improvement								
354 Advertising	-	186	-	-	-	-	-	-
383 Architech/Engineer Services	20,178	39,275	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	25,000	-	-	-	-
520 Building & Improvements	437,128	9,202	-	-	-	-	-	-
530 Improvements Non-Building	-	12,013	-	1,000,000	-	-	-	-
640 Dues & Fees	-	10,263	-	-	-	-	-	-
4150 Building Acquisition & Improvement Total	457,306	70,939	-	1,025,000	-	-	-	-

CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	1,244,411	918,608	-	83,666	-	48,943	48,943	48,943
7770 Unappropriated Ending Fund Balance Total	1,244,411	918,608	-	83,666	-	48,943	48,943	48,943
Total	1,888,964	3,097,639	3.00	3,097,505	3.00	2,289,114	2,289,114	2,289,114

STUDENT BODY ACTIVITIES

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 fees for lost and damaged textbooks and library books; district owned band/orchestra equipment rental; activity 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 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, opportunities in athletics (football, soccer, basketball, etc.), fine arts programs (marching band, drama, orchestra, etc.), career-based electives (leadership, woodshop, robotics, etc.), and various student clubs (Students Opposed to Drugs and Alcohol, National Honor Society, Black Student Union, multicultural, etc.)



STUDENT BODY ACTIVITIES – REVENUE BY SOURCES

Source and Description	Actual 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1510 Interest	2,271	11,437	10,000	15,000	15,000	15,000
1700 Extracurricular Activities	845,609	1,257,550	1,900,000	1,600,000	1,600,000	1,600,000
1740 Extracurricular Fees	-	1,326	-	-	-	-
1760 Club Fundraising	38,571	57,915	-	-	-	-
1920 Donations	77,088	52,666	50,000	60,000	60,000	60,000
1990 Misc Local Revenue	40,044	57,904	40,000	40,000	40,000	40,000
5400 Beginning Fund Balance	1,139,097	1,207,069	1,540,000	1,500,000	1,500,000	1,500,000
Total	2,142,680	2,645,867	3,540,000	3,215,000	3,215,000	3,215,000



STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1111 Elementary K-5 Programs								
410 Supplies & Materials	-	1,459	-	-	-	-	-	-
1111 Elementary K-5 Programs Total	-	1,459	-	-	-	-	-	-
1113 Elementary Extracurricular								
310 Instruction Services	2,308	5,705	-	10,000	-	8,000	8,000	8,000
320 Property Services	1,747	5,485	-	5,000	-	7,000	7,000	7,000
330 Student Transportation Services	-	600	-	4,000	-	2,000	2,000	2,000
350 Communications	132	508	-	1,000	-	1,000	1,000	1,000
410 Supplies & Materials	35,673	71,655	-	50,000	-	75,000	75,000	75,000
430 Library Books	1,420	10,718	-	15,000	-	11,000	11,000	11,000
440 Periodicals	-	-	-	10,000	-	-	-	-
460 Nonconsumable Supplies	5,530	5,109	-	5,000	-	6,000	6,000	6,000
470 Software	4,040	3,971	-	5,000	-	5,000	5,000	5,000
480 Computer Hardware	-	299	-	-	-	-	-	-
640 Dues & Fees	1,216	941	-	10,000	-	5,000	5,000	5,000
670 Taxes & Licenses	-	550	-	-	-	-	-	-
1113 Elementary Extracurricular Total	52,066	105,540	-	115,000	-	120,000	120,000	120,000
1122 Middle School Extracurricular								
310 Instruction Services	3,501	2,662	-	10,000	-	8,000	8,000	8,000
320 Property Services	-	705	-	5,000	-	2,000	2,000	2,000
330 Student Transportation Services	-	1,903	-	5,000	-	3,000	3,000	3,000
340 Travel	-	3,140	-	10,000	-	7,000	7,000	7,000
350 Communications	-	7,929	-	5,000	-	10,000	10,000	10,000
410 Supplies & Materials	33,133	39,362	-	50,000	-	50,000	50,000	50,000
430 Library Books	-	-	-	5,000	-	-	-	-
440 Periodicals	-	25	-	-	-	-	-	-

STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1122 Middle School Extracurricular								
460 Nonconsumable Supplies	-	-	-	5,000	-	5,000	5,000	5,000
470 Software	-	119	-	-	-	-	-	-
640 Dues & Fees	20,903	28,073	-	30,000	-	35,000	35,000	35,000
1122 Middle School Extracurricular Total	57,537	83,919	-	125,000	-	120,000	120,000	120,000
1132 High School Extracurricular								
310 Instruction Services	54,108	98,345	-	100,000	-	180,000	180,000	180,000
320 Property Services	5,664	77,456	-	10,000	-	80,000	80,000	80,000
330 Student Transportation Services	-	-	-	10,000	-	10,000	10,000	10,000
340 Travel	13,639	108,891	-	50,000	-	170,000	170,000	170,000
350 Communications	2,269	6,392	-	10,000	-	15,000	15,000	15,000
380 Noninstructional Prof & Tech	-	-	-	5,000	-	-	-	-
410 Supplies & Materials	502,112	598,297	-	1,000,000	-	800,000	800,000	800,000
420 Textbooks	-	-	-	1,000	-	5,000	5,000	5,000
430 Library Books	-	-	-	1,000	-	-	-	-
440 Periodicals	-	-	-	1,000	-	-	-	-
460 Nonconsumable Supplies	-	12,843	-	10,000	-	10,000	10,000	10,000
470 Software	433	648	-	2,000	-	10,000	10,000	10,000
640 Dues & Fees	247,782	211,506	-	400,000	-	260,000	260,000	260,000
670 Taxes & Licenses	-	748	-	-	-	-	-	-
1132 High School Extracurricular Total	826,008	1,115,126	-	1,600,000	-	1,540,000	1,540,000	1,540,000
6110 Contingency								
810 Contingency	-	-	-	200,000	-	200,000	200,000	200,000
6110 Contingency Total	-	-	-	200,000	-	200,000	200,000	200,000
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	1,207,069	1,339,824	-	1,500,000	-	1,235,000	1,235,000	1,235,000
7770 Unappropriated Ending Fund Balance Total	1,207,069	1,339,824	-	1,500,000	-	1,235,000	1,235,000	1,235,000
Total	2,142,680	2,645,867	-	3,540,000	-	3,215,000	3,215,000	3,215,000

DEBT SERVICES FUND

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 a 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%.

In 2024, The District issued a Full Faith Credit Financing Obligation in the amount of \$3,500,000 which closed on April 24th. This financing will be used for the purchase and installation of artificial turf fields for Springfield High School and Thurston High School. This lease purchase agreement is a ten-year agreement at a market driven interest rate associated with municipal notes. The estimated rate for this issue is 5.37% due to current market conditions.

DEBT SERVICES FUND – OVERVIEW

Bond Series	Description	Bond Maturity	Original Amount Issued	Amount Refunded	Outstanding Bonds June 30, 2024
2005A	PERS Pension Bonds	06/30/2028	62,150,000	-	21,965,000
2015	Refunding 2015, partially refund 2006 & 2007 Issue	06/15/2029	44,040,338	-	21,620,260
2015	General Obligation Bond 2015 Issue	06/15/2040	71,498,907	23,525,000	56,866,150
2020	Refunding 2020, refund Full Faith Credit 2015 Issue **	06/01/2031	2,965,000	3,154,000	1,975,000
2020	Long-Term General Obligation Note	05/22/2030	1,000,000	-	631,070
2021	2021 PERS Pension Bonds Refunding 2021A	06/30/2040	106,955,000	-	97,185,000
2021	Refunding 2021, partially refund 2015A	06/15/2031	23,525,000	20,400,000	22,475,000
2024	Limited Tax General Obligation Note	06/24/2034	3,500,000		3,500,000
Total			315,634,245	47,079,000	226,217,480

** 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 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1111 Current Year Property Tax	7,240,246	7,349,889	7,350,000	6,025,000	6,025,000	6,025,000
1112 Prior Years Property Tax	98,743	118,598	125,000	90,000	90,000	90,000
1510 Interest	39,505	217,443	32,000	300,000	300,000	300,000
1970 Assessments Other Funds	10,193,912	11,759,134	12,200,000	12,600,000	12,600,000	12,600,000
5110 Bond Proceeds	130,480,000	-	-	-	-	-
5200 Interfund Transfers	471,516	434,246	431,896	890,842	890,842	890,842
5400 Beginning Fund Balance	1,106,502	591,728	550,000	685,632	685,632	685,632
Total	149,630,424	20,471,038	20,688,896	20,591,474	20,591,474	20,591,474

DEBT SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2521 Fiscal Services								
389 Noninstructional Prof & Tech	943,764	-	-	1,000	-	1,000	1,000	1,000
2521 Fiscal Services Total	943,764	-	-	1,000	-	1,000	1,000	1,000
5100 Debt Service								
611 Bond Redemption - PERS	4,200,000	8,100,000	-	8,735,000	-	9,455,000	9,455,000	9,455,000
612 Bond Redemption - 2021 Refunding	2,670,000	3,626,688	-	3,628,833	-	4,220,000	4,220,000	4,220,000
613 Bond Redemption - 2006-07 Refunding	3,763,215	-	-	-	-	-	-	-
614 Principal - Admin Building	23,817,764	245,000	-	250,000	-	255,000	255,000	255,000
615 Principal - Land	90,995	390,000	-	390,000	-	395,000	395,000	395,000
616Principal - Turf Fields	-	-	-	-	-	273,496	273,496	273,496
617 Prinicipal - 2021 GO Refunding Bonds	270,000	93,407	-	95,882	-	98,423	98,423	98,423
618 Bond Redemption - QZAB	78,858	-	-	-	-	-	-	-
619 Bond Redemption - 2015	1,455,000	1,695,000	-	1,755,000	-	945,000	945,000	945,000
620 Principal 2020 Full Faith Credit	235,000	-	-	-	-	-	-	-
621 Bond Interest - PERS	1,708,481	3,712,411	-	3,481,021	-	3,216,792	3,216,792	3,216,792
622 Bond Interest - PERS 2021 Refunding	1,908,043	-	-	-	-	-	-	-
623 Bond Interest - 2006-17 Refunding	1,058,485	1,235,012	-	1,472,867	-	321,700	321,700	321,700
624 Interest - Admin Building	-	74,100	-	66,750	-	59,250	59,250	59,250
625 Interest - Land	24,151	21,740	-	19,264	-	16,723	16,723	16,723
626 Interest - Turf Fields	-	-	-	-	-	187,950	187,950	187,950
627 Interest - 2021 GO Refunding Bonds	235,216	407,925	-	405,916	-	402,683	402,683	402,683
629 Bond Interest - 2015	275,500	202,750	-	118,000	-	37,800	37,800	37,800
630 Interest 2020 Full Faith Credit	81,150	-	-	-	-	-	-	-
5100 Debt Service Total	41,871,858	19,804,032	-	20,418,533	-	19,884,817	19,884,817	19,884,817

DEBT SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
5400 PERS UAL Lump Sum Payment to PERS								
213 PERS UAL Contribution	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	591,727	667,006	-	269,363	-	705,657	705,657	705,657
7770 Unappropriated Ending Fund Balance Total	591,727	667,006	-	269,363	-	705,657	705,657	705,657
Total	149,630,424	20,471,038	-	20,688,896	-	20,591,474	20,591,474	20,591,474

CAPITAL PROJECTS FUND

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.

³Hollander, 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 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1510 Interest	4,949	8,177	-	10,000	10,000	10,000
1911 Facility Rental Fees	26,644	32,656	59,947	95,000	95,000	95,000
1915 Property Rental Fees	28,500	13,024	-	-	-	-
1990 Misc Local Revenue	17,573	4,830	-	-	-	-
3299 Other Restricted Grants in Aid	25,000	-	-	-	-	-
4700 Federal Grants thru Other Governments	10,671	-	-	-	-	-
5150 Loan Receipts	-	-	3,500,000	-	-	-
5300 Sale of or Compensation for Loss of Fixed Assets	1,899,117	707,220	-	-	-	-
5400 Beginning Fund Balance	499,961	405,468	1,120,107	2,200,000	2,200,000	2,200,000
Total	2,512,414	1,171,374	4,680,054	2,305,000	2,305,000	2,305,000

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2221 Educational Media Services								
460 Nonconsumable Supplies	-	51,140	-	-	-	-	-	-
2221 Educational Media Services Total	-	51,140	-	-	-	-	-	-
2410 Office of the Principal Services								
130 Additional Salary	10,686	-	-	-	-	-	-	-
210 PERS	2,484	-	-	-	-	-	-	-
220 Social Security	793	-	-	-	-	-	-	-
230 Other Required Payroll Costs	55	-	-	-	-	-	-	-
460 Nonconsumable Supplies	-	2,202	-	-	-	-	-	-
2410 Office of the Principal Services Total	14,019	2,202	-	-	-	-	-	-

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2521 Fiscal Services								
382 Legal Services	-	-	-	22,500	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	1,000	-	-	-	-
630 Unrecoverable Debt	-	103,597	-	-	-	-	-	-
2521 Fiscal Services Total	-	103,597	-	23,500	-	-	-	-
2540 Operations & Maintenance of Plant Services								
112 Classified Salary	6,504	-	-	-	-	-	-	-
155 Classified Extra Duty	782	-	-	-	-	-	-	-
210 PERS	1,662	-	-	-	-	-	-	-
220 Social Security	529	-	-	-	-	-	-	-
230 Other Required Payroll Costs	171	-	-	-	-	-	-	-
322 Repairs & Maintenance	275	7,483	-	85,000	-	205,000	205,000	205,000
324 Rentals	13,195	8,314	-	5,000	-	15,000	15,000	15,000
355 Printing and Binding	139	-	-	-	-	-	-	-
389 Noninstructional Prof & Tech	44,899	15,484	-	10,000	-	-	-	-
410 Supplies & Materials	66,180	2,492	-	75,000	-	73,000	73,000	73,000
460 Nonconsumable Supplies	11,560	78,580	-	92,000	-	67,000	67,000	67,000
541 Equipment	11,082	-	-	125,000	-	60,000	60,000	60,000
670 Taxes & Licenses	-	-	-	5,000	-	-	-	-
2540 Operations & Maintenance of Plant Services Total	156,978	112,353	-	397,000	-	420,000	420,000	420,000
2661 Technology Services								
359 Other Communications	21,000	-	-	-	-	-	-	-
2661 Technology Services Total	21,000	-	-	-	-	-	-	-
4120 Land & Site Acquisition & Improvement								
530 Improvements Non-Building	-	-	-	3,476,500	-	1,785,000	1,785,000	1,785,000
4120 Land & Site Acquisition & Improvement Total	-	-	-	3,476,500	-	1,785,000	1,785,000	1,785,000

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
4150 Building Acquisition & Improvement								
322 Repairs & Maintenance	1,730	13,935	-	-	-	-	-	-
324 Rentals	-	4,062	-	-	-	-	-	-
383 Architect/Engineer Services	25,347	14,793	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	100,000	-	-	-	-
410 Supplies & Materials	9,914	5,286	-	-	-	-	-	-
460 Nonconsumable Supplies	10,066	51,864	-	-	-	-	-	-
520 Buildings Acquisition	1,828,889	382,231	-	500,000	-	60,000	60,000	60,000
530 Improvements Non-Building	8,853	-	-	100,000	-	-	-	-
670 Taxes & Licenses	30,150	583	-	50,000	-	40,000	40,000	40,000
4150 Building Acquisition & Improvement Total	1,914,949	472,754	-	750,000	-	100,000	100,000	100,000
6110 Contingency								
810 Contingency	405,468	429,328	-	33,054	-	-	-	-
6110 Contingency Total	405,468	429,328	-	33,054	-	-	-	-
Total	2,512,414	1,171,374	-	4,680,054	-	2,305,000	2,305,000	2,305,000

INSURANCE FUND

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	Paid Claims	Admin Fees	Stop Loss Premiums	Total	% Change
2018–19 Plan Year	1,415	15,651,997	609,726	956,880	17,218,603	96.6%
2019–20 Plan Year	1,417	15,269,583	631,587	942,904	16,844,074	97.8%
2020–21 Plan Year	1,372	17,558,113	706,434	995,301	19,259,848	114.3%
2021–22 Plan Year	1,322	18,235,448	698,236	1,015,231	19,948,915	103.6%
2022–23 Plan Year	1,307	16,660,951	729,446	1,114,249	18,504,646	92.8%

Assumption and Notes

1. PEPY = Per Employee Per Year
2. Paid claims figures are net of any Rx rebates and stop loss claims.
3. Fixed cost includes both administration fees and stop loss premium.
4. 2016–17 stop loss increased from \$200,000 to \$250,000 lowering annual premiums.

INSURANCE FUND

Dental Plan	Average Employees	Paid Claims	Fixed Costs	Total	% Change
2018–19 Plan Year	1,137	1,591,400	85,300	1,676,700	100.5%
2019–20 Plan Year	1,418	1,667,841	78,894	1,746,735	104.2%
2020–21 Plan Year	1,404	1,746,097	80,550	1,826,647	104.6%
2021–22 Plan Year	1,332	1,735,702	108,510	1,844,212	101.0%
2022–23 Plan Year	1,319	1,644,782	74,467	1,755,716	95.2%

Assumption and Notes

1. PEPY = Per Employee Per Year

Vision Plan	Average Employees	Premiums	Paid Claims	% Change
2018–19 Plan Year	1,463	257,064	185,487	105.1%
2019–20 Plan Year	1,496	197,336	169,234	91.2%
2020–21 Plan Year	1,445	190,360	176,668	104.4%
2022–23 Plan Year	1,398	183,989	172,747	97.8%
2022–23 Plan Year	1,363	178,095	161,698	93.6%

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

Assumption and Notes

1. PEPY = Per Employee Per Year
2. Informational only - Vision is paid from the General Fund.

INSURANCE FUND – REVENUE BY SOURCES

Source and Description	Actual 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1510 Interest	15,543	79,580	20,000	20,000	20,000	20,000
1970 Assessments Other Funds	21,066,691	21,713,092	23,862,321	23,856,398	23,856,398	23,856,398
1990 Misc Local Revenue	129,256	-	1,300,000	1,300,000	1,300,000	1,300,000
5400 Beginning Fund Balance	1,547,019	865,087	1,200,000	1,200,000	1,200,000	1,200,000
Total	22,758,509	22,657,759	26,382,321	26,376,398	26,376,398	26,376,398

INSURANCE FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2521 Fiscal Services								
112 Classified Salaries	57,023	59,717	1.00	64,352	1.00	67,309	67,309	67,309
210 PERS	15,384	15,927	-	14,839	-	15,852	15,852	15,852
220 Social Security	4,164	4,325	-	4,762	-	4,981	4,981	4,981
230 Other Payroll Costs	306	319	-	708	-	996	996	996
240 Insurance	-	16,235	-	15,660	-	16,260	16,260	16,260
240 Health Insurance Admin fees	2,058,810	1,914,962	-	2,000,000	-	2,200,000	2,200,000	2,200,000
241 Health Insurance Claims	17,939,390	303,505	-	21,000,000	-	20,500,000	20,500,000	20,500,000
242 Dental Insurance Claims	1,606,914	17,271,160	-	1,900,000	-	2,200,000	2,200,000	2,200,000
243 Vision Insurance Claims	140,955	2,122,467	-	165,000	-	160,000	160,000	160,000
245 Disability Insurance	154	137,184	-	-	-	-	-	-

INSURANCE FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2521 Fiscal Services								
324 Rentals	-	-	-	35,000	-	23,000	23,000	23,000
382 Legal Services	10,127	36,929	-	10,000	-	10,000	10,000	10,000
389 Noninstructional Professional & Technical	6,750	500	-	7,000	-	8,000	8,000	8,000
410 Supplies	-	-	-	5,000	-	5,000	5,000	5,000
640 Dues & Fees	43,986	22,349	-	55,000	-	55,000	55,000	55,000
670 Taxes & Licenses	9,459	9,349	-	5,000	-	10,000	10,000	10,000
2521 Fiscal Services Total	21,893,422	21,914,928	1.00	25,282,321	1.00	25,276,398	25,276,398	25,276,398
6110 Contingency								
810 Contingency	-	-	-	100,000	-	100,000	100,000	100,000
6110 Contingency Total	-	-	-	100,000	-	100,000	100,000	100,000
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	865,087	742,831	-	1,000,000	-	1,000,000	1,000,000	1,000,000
7770 Unappropriated Ending Fund Balance Total	865,087	742,831	-	1,000,000	-	1,000,000	1,000,000	1,000,000
Total	22,758,509	22,657,759	1.00	26,382,321	1.00	26,376,398	26,376,398	26,376,398

INTERNAL PRINT SERVICES

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. 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.



INTERNAL PRINTING SERVICES – REVENUE BY SOURCES

Source and Description	Actual 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1962 Prior Year Expense Recovery	2,356	-	-	-	-	-
1970 Assessments Other Funds	296,394	314,441	330,000	320,000	320,000	320,000
1971 Equipment Replacement	89,301	100,296	110,000	100,000	100,000	100,000
1972 Equipment Maintenance	100,518	113,077	120,000	105,000	105,000	105,000
1973 Postage Assessments	45,139	47,664	45,000	45,000	45,000	45,000
1990 Misc Local Revenue	171,414	277,461	185,000	200,000	200,000	200,000
5400 Beginning Fund Balance	-	-	25,000	110,000	110,000	110,000
Total	705,122	852,939	815,000	880,000	880,000	880,000



INTERNAL PRINTING SERVICES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2573 Warehousing & Distributing								
322 Repairs & Maintenance	-	-	-	-	-	3,200	3,200	3,200
350 Printing/Postage/Communication	56,751	64,289	-	70,000	-	70,000	70,000	70,000
470 Software	2,189	2,189	-	2,200	-	2,200	2,200	2,200
2573 Warehousing & Distributing Total	58,940	66,478	-	72,200	-	75,400	75,400	75,400
2574 Printing, Publishing & Duplication								
112 Classified Salaries	110,760	144,044	3.00	152,982	3.00	160,020	160,020	160,020
114 Managerial Classified	77,716	80,221	1.00	91,350	0.25	31,482	31,482	31,482
125 Student Workers	7,387	11,814	-	8,000	-	12,000	12,000	12,000
139 Benefit Pay	6,480	6,480	-	6,480	-	1,620	1,620	1,620
155 Classified Extra Duty Pay	505	-	-	-	-	-	-	-
210 PERS	44,240	52,554	-	57,837	-	45,481	45,481	45,481
220 Social Security	14,570	17,062	-	20,977	-	15,181	15,181	15,181
230 Other Required Payroll Costs	1,704	2,065	-	4,832	-	3,917	3,917	3,917
240 Insurance	51,173	65,403	-	65,492	-	52,070	52,070	52,070
322 Repairs & Maintenance	87,713	108,133	-	80,000	-	100,000	100,000	100,000
340 Travel	-	91	-	-	-	-	-	-
389 Noninstructional Prof & Tech	6,053	10,053	-	9,700	-	10,000	10,000	10,000
410 Supplies & Materials	115,014	130,484	-	140,000	-	140,000	140,000	140,000
460 Nonconsumable Supplies	76,110	77,576	-	40,000	-	30,000	30,000	30,000
470 Software	3,202	1,592	-	4,500	-	5,065	5,065	5,065
471 Software License Agreements	4,010	4,871	-	4,750	-	6,000	6,000	6,000
480 Computer Hardware	189	-	-	3,500	-	3,500	3,500	3,500
541 Equipment	10,233	8,376	-	27,000	-	111,000	111,000	111,000
640 Dues and Fees	350	350	-	400	-	400	400	400
2574 Printing, Publishing & Duplication Total	617,409	721,169	4.00	717,800	3.25	727,736	727,736	727,736

INTERNAL PRINTING SERVICES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
5110 Long Term Debt Service								
610 Redemption of Principal	20,000	27,833	-	20,000	-	-	-	-
621 Regular Interest	8,773	940	-	5,000	-	-	-	-
5110 Long term debt service Total	28,773	28,773	-	25,000	-	-	-	-
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	-	36,519	-	-	-	76,864	76,864	76,864
7770 Unappropriated Ending Fund Balance Total	-	36,519	-	-	-	76,864	76,864	76,864
Total	705,122	852,939	4.00	815,000	3.25	880,000	880,000	880,000

VOLUNTARY EARLY RETIREMENT

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 2021–22	Actual 2022–23	Adopted 2023–24	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
1510 Interest	5,170	19,454	3,000	10,000	10,000	10,000
1970 Assessments Other Funds	650,000	500,000	100,000	100,000	100,000	100,000
5400 Beginning Fund Balance	505,846	701,466	830,000	736,000	736,000	736,000
Total	1,161,015	1,220,920	933,000	846,000	846,000	846,000

VOLUNTARY EARLY RETIREMENT – EXPENDITURES BY FUNCTION

Function and Description	Actual 2021–22	Actual 2022–23	FTE 2023–24	Adopted 2023–24	FTE 2024–25	Proposed 2024–25	Approved 2024–25	Adopted 2024–25
2521 Fiscal Services								
389 Other Non-instructional Services	6,750	500	-	7,500	-	8,000	8,000	8,000
2521 Fiscal Services Total	6,750	500	-	7,500	-	8,000	8,000	8,000
2700 Supplemental Retirement Program								
116 Retiree Stipend	52,996	29,319	-	12,000	-	-	-	-
210 PERS	7,824	4,573	-	850	-	-	-	-
220 Social Security	3,601	2,182	-	100	-	-	-	-
230 Other Taxes	14	-	-	50	-	-	-	-
240 Insurance	388,365	311,571	-	300,000	-	220,000	220,000	220,000
2700 Supplemental Retirement Program Total	452,799	347,645	-	313,000	-	220,000	220,000	220,000
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	701,466	872,775	-	612,500	-	618,000	618,000	618,000
7770 Unappropriated Ending Fund Balance Total	701,466	872,775	-	612,500	-	618,000	618,000	618,000
Total	1,161,015	1,220,920	-	933,000	-	846,000	846,000	846,000

Section Divider

ADMINISTRATIVE STAFFING

2024–2025 ADMINISTRATIVE STAFFING

[illegible]

STAFFING SUMMARY - 2024–2025 & 2023–2024 COMPARISON

General Fund - Continued												
Certified FTE				Classified FTE			Administrative FTE			Total FTE		
Function	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance
1111	182.60	187.60	(5.00)	28.83	30.07	(1.24)			-	211.43	217.67	(6.24)
1121	85.50	87.50	(2.00)	4.50	5.53	(1.03)			-	90.00	93.03	(3.03)
1131	117.31	123.32	(6.01)	4.26	2.25	2.01			-	121.57	125.57	(4.00)
1140			-	4.84	4.84	-			-	4.84	4.84	-
1220	26.20	26.20	-	57.10	57.10	-			-	83.30	83.30	-
1250	36.30	36.30	-	31.26	31.26	-	0.50	0.50	-	68.06	68.06	-
1280	3.00	5.50	(2.50)			-			-	3.00	5.50	(2.50)
1291	16.07	16.07	-	16.15	16.15	-			-	32.22	32.22	-
1292	0.50	0.50	-		0.84	(0.84)			-	0.50	1.34	(0.84)
2110	11.80	11.80	-	8.25	8.25	-			-	20.05	20.05	-
2113	1.00	1.00	-			-			-	1.00	1.00	-
2115			-	4.66	4.66	-			-	4.66	4.66	-
2119			-	1.00	1.00	-			-	1.00	1.00	-
2122	10.00	10.00	-	1.97	2.97	(1.00)			-	11.97	12.97	(1.00)
2130	6.00	6.00	-	14.41	13.35	1.06	1.00	1.00	-	21.41	20.35	1.06
2142	8.81	8.81	-			-			-	8.81	8.81	-
2152	13.55	13.55	-			-			-	13.55	13.55	-
2160	3.00	3.00	-	1.94	1.94	-			-	4.94	4.94	-
2190	0.80	0.80	-	2.71	2.71	-	1.75	1.75	-	5.26	5.26	-
2210	20.50	24.29	(3.79)	2.70	2.00	0.70	7.50	7.50	-	30.70	33.79	(3.09)
2221			-	14.13	14.20	(0.07)			-	14.13	14.20	(0.07)
2230			-	1.38	0.50	0.88			-	1.38	0.50	0.88
2321			-			-	2.00	2.00	-	2.00	2.00	-
2410	5.75	6.17	(0.42)	42.63	42.38	0.25	28.00	28.00	-	76.38	76.55	(0.17)
2521			-	3.50	4.50	(1.00)	5.75	5.00	0.75	9.25	9.50	(0.25)
2540			-	5.00	5.00	-	2.00	2.00	-	7.00	7.00	-
2541			-	4.00	5.00	(1.00)	1.00	1.00	-	5.00	6.00	(1.00)
2542			-	57.50	57.50	-	0.25	0.25	-	57.75	57.75	-
2543			-	7.00	6.00	1.00			-	7.00	6.00	1.00
2545			-	1.00	1.00	-			-	1.00	1.00	-
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	-

STAFFING SUMMARY - 2024–2025 & 2023–2024 COMPARISON

General Fund - Continued

Certified FTE				Classified FTE			Administrative FTE			Total FTE		
Function	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance
2549			-	2.56	2.56	-			-	2.56	2.56	-
2551			-	73.13	72.07	1.06	2.75	2.75	-	75.88	74.82	1.06
2572			-	1.25	1.25	-	0.50	0.50	-	1.75	1.75	-
2577			-	0.50	0.50	-			-	0.50	0.50	-
2633			-	1.00	1.75	(0.75)	2.00	2.00	-	3.00	3.75	(0.75)
2641	0.20	0.20	-	3.00	5.00	(2.00)	4.00	2.00	2.00	7.20	7.20	-
2661			-	7.00	7.00	-	7.00	7.00	-	14.00	14.00	-
2670			-		0.50	(0.50)			-	-	0.50	(0.50)
2680			-	1.00	0.75	0.25			-	1.00	0.75	0.25
Total	548.89	568.61	(19.72)	420.16	422.38	(2.22)	66.00	63.25	2.75	1,035.05	1,054.24	(19.19)

Federal, State & Local Funds - Continued

Certified FTE				Classified FTE			Administrative FTE			Total FTE		
Function	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance
1111	24.00	23.50	0.50	16.00	7.50	8.50			-	40.00	31.00	9.00
1121	6.00	4.00	2.00			-			-	6.00	4.00	2.00
1131	21.21	19.37	1.84	3.08	3.09	(0.01)			-	24.29	22.46	1.83
1140	2.00	2.00	-	5.98	5.92	0.06			-	7.98	7.92	0.06
1220		1.00	(1.00)	32.67	23.66	9.01			-	32.67	24.66	8.01
1228		0.40	(0.40)			-			-	-	0.40	(0.40)
1250		2.00	(2.00)	16.44	10.31	6.13			-	16.44	12.31	4.13
1272	11.00	11.53	(0.53)	37.52	44.97	(7.45)			-	48.52	56.50	(7.98)
1291	0.83	0.63	0.20		0.50	(0.50)			-	0.83	1.13	(0.30)
2110	11.00	11.00	-	11.00	11.25	(0.25)	1.00	1.00	-	23.00	23.25	(0.25)
2112			-	6.06	8.66	(2.60)			-	6.06	8.66	(2.60)
2119			-	0.30	0.30	-			-	0.30	0.30	-
2120			-	0.91	0.97	(0.06)			-	0.91	0.97	(0.06)
2122	1.00	1.80	(0.80)	2.13		2.13			-	3.13	1.80	1.33
2142	0.60	1.10	(0.50)			-			-	0.60	1.10	(0.50)
2152	0.40	1.00	(0.60)							0.40	1.00	(0.60)
2160		0.20	(0.20)							-	0.20	(0.20)

STAFFING SUMMARY - 2024–2025 & 2023–2024 COMPARISON

Federal, State & Local Funds - Continued

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance
2190			-	0.22	0.96	(0.74)	0.25	0.25	-	0.47	1.21	(0.74)
2210	4.20	3.20	1.00	0.30		0.30	1.00	1.00	-	5.50	4.20	1.30
2211	4.50	3.30	1.20	1.70	0.70	1.00			-	6.20	4.00	2.20
2410	1.75	2.00	(0.25)	0.97	0.97	-	8.00	7.00	1.00	10.72	9.97	0.75
2521			-	1.00	1.00	-	0.50	0.50	-	1.50	1.50	-
2551			-	0.50	0.50	-			-	0.50	0.50	-
2641	0.80	0.80	-			-			-	0.80	0.80	-
3310	0.60	1.00	(0.40)	15.91	15.87	0.04			-	16.51	16.87	(0.36)
3360			-	1.38	1.75	(0.37)			-	1.38	1.75	(0.37)
Total	89.89	89.83	0.06	154.07	138.88	15.19	10.75	9.75	1.00	254.71	238.46	16.25

Other Funds

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance
1132	3.00	3.00	-			-			-	3.00	3.00	-
2521			-	1.00	1.00	-			-	1.00	1.00	-
2574			-	3.00	3.00	-	0.25	1.00	(0.75)	3.25	4.00	(0.75)
3110			-	2.00	3.00	(1.00)	2.00	1.00	1.00	4.00	4.00	-
3120			-	47.31	43.56	3.75			-	47.31	43.56	3.75
3130			-	1.50	1.50	-			-	1.50	1.50	-
3310			-			-			-	-	-	-
Total	3.00	3.00	-	54.81	52.06	2.75	2.25	2.00	0.25	60.06	57.06	3.00

All Funds

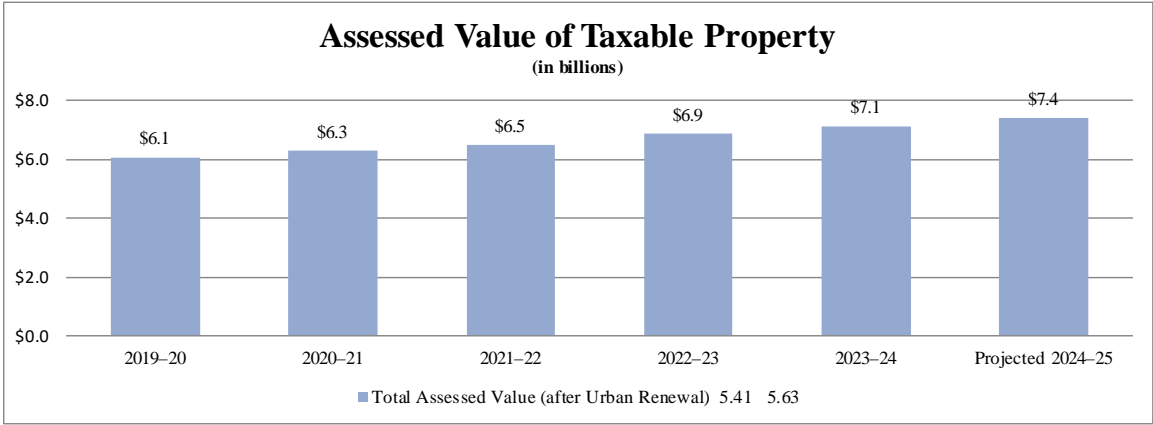
Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance	2024–25	2023–24	Variance
Total	641.78	661.44	(19.66)	629.04	613.32	15.72	79.00	75.00	4.00	1,349.82	1,349.76	0.06

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 Statutes. 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.

	2019–20	2020–21	2021–22	2022–23	2023–24	Projected 2024–25
<u>Tax Rates</u>						
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	1.12114	1.2081	1.1554	1.0987	1.0624	1.0624
Local Option Tax Rate per \$1,000 of AV	-	-	-	-	-	-
Average Assessed Value	\$ 169,553	\$ 174,924	\$ 180,683	\$ 186,993	\$ 193,858	\$ 200,255
Tax Burden per AV	977	1,023	1,047	1,073	1,106	1,142
Tax Burden Increase	0.11%	0.11%	0.10%	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 (ADM_r): The ADM of the students who live in the District, regardless of where they attend.

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

ACRONYMS (Continued)

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

Publications

LOCALiQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

Springfield Public Schools
Springfield Public Schools
640 A ST
Springfield OR 97477-4609

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

04/11/2024

Sworn to and subscribed before on 04/11/2024

NOTICE OF BUDGET COMMITTEE MEETING OREGON DEPARTMENT OF REVENUE

A public meeting of the Budget Committee of the Springfield Public School District, Lane County, State of Oregon, to discuss the budget for the fiscal year Jul 1, 2024 to June 30, 2025, will be held at Springfield Public School District Board Room, 640 A. St., Springfield, OR 97477. The meeting will take place on May 9th, 2024 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Live stream of the meeting is available at:
<https://vimeo.com/springfieldps>

A copy of the budget document may be inspected or obtained on or after May 10, 2024 at 640 A. St., Springfield, OR, between the hours of 8:00 a.m. and 5:00 p.m.

This notice is also published on the Springfield Public School website at:

<https://www.springfield.k12.or.us/>

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AFFIDAVIT OF PUBLICATION

Springfield Public School Dist
640 A St.
Springfield OR 97477

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

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MARIAH VERHAGEN
Notary Public
State of Wisconsin

Correction to Previously
Posted Notice of Budget
Committee Meeting
Oregon Department of
Revenue

A public meeting of the Budget Committee of the Springfield Public School District, Lane County, State of Oregon, to discuss the budget for the fiscal year Jul 1, 2024 to June 30, 2025, will be held at Springfield Public School District Board Room, 640 A. St., Springfield, OR 97477. The meeting will take place on May 2nd, 2024 at 6:00 pm. If the budget is not approved at this meeting, we will have a 2nd budget meeting on May 9th, 2024 at 6:00 pm. There is also a tentative 3rd budget meeting scheduled for May 16th, 2024 at 6:00 pm, if needed.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Live stream of the meeting is available at: <https://vimeo.com/springfieldps> A copy of the budget document may be inspected or obtained on or after May 03, 2024 at 640 A. St., Springfield, OR, between the hours of 8:00 am and 5:00 pm. This notice is also published on the Springfield Public School website at: <https://www.springfield.k12.or.us/>

April 17 2024

LEUG0088391

DATE – May 9, 2024

RESOLUTION TO APPROVE THE 2024-2025 BUDGET

BE IT HEREBY RESOLVED THAT:

1. The Springfield School District budget in the aggregate amount of \$269,901,854 be approved and that the permanent tax rate of \$4.6412 per \$1,000 of assessed value be assessed in support of the General Fund. This permanent rate is expected to raise \$32,435,783, and
2. A tax of \$6,342,105 is approved for the debt service fund for the purpose of the retirement of bonded debt owed by the School District.

SIGNED: _____


Budget Committee Chair person

Date

9 May 2024

ATTEST: _____


Superintendent of Schools
Springfield School District

Date

9 MAY 2024

LOCALiQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

Andrea Wallace
Springfield Public Schools
640 A ST
Springfield OR 97477-4609

STATE OF WISCONSIN, COUNTY OF BROWN


The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

06/05/2024

Sworn to and subscribed before on 06/05/2024



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Publication Cost: \$789.00

Tax Amount: \$0.00

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State of Wisconsin

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Springfield School District Board of Directors will be held on June 10, 2024, at 6:30 pm at 640 A Street, Springfield, Oregon. This meeting will also be live streamed. Please access the live broadcast using the following link: <http://www.vimeo.com/SpringfieldPS>.

Public Comment Information

Members of the community are invited to provide public comment, in-person, virtually, or via written submissions for the budget hearing.

Oral Comments – In-person, or virtually:

To sign up to speak to the school board during their regularly scheduled business meeting, please send your request to public.comment@springfield.k12.or.us. Clearly label the subject line as: "Oral Public Comment Request" and include full name, whether you are a resident of the district, a phone number, agenda item or topic. Submissions will be collected the Thursday before the meeting date, once public meeting notice has been made, and will remain open until 12:00 pm on the day of the meeting.

Oral public comment is limited to 3 minutes per person and is scheduled for 20 minutes on the agenda. Due to time limitations not all speakers may be selected to provide oral comment during the board meeting.

Written Comment:

To submit written public comment, send your materials to public.comment@springfield.k12.or.us by 12:00 pm the day of the meeting. Clearly label the subject line as "Written Public Comment" and include full name, whether you are a resident of the district, a phone number, agenda item or topic. All written comments submitted by the 12:00 pm deadline on the day of the meeting will be provided to the board for their review and posted to the district website by 4:00 pm on the day of the board meeting.

The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Springfield School District's Budget Committee. A summary of the budget is presented below. A copy of the budget will be available on the Springfield Public Schools website. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is ☒ the same as ___ different than the preceding year. If different, the major changes and their effect on the budget are:

Contact: Brett Yancey

Telephone: 541-726-3206

Email: brett.yancey@springfield.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	This Year 2022-23	This Year 2023-24	Next Year 2024-25
Beginning Fund Balance	\$32,226,709	\$34,710,929	\$37,768,754
Current Year Property Taxes, other than Local Option Taxes	37,718,779	38,868,746	38,460,783
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	42,259,007	45,720,210	46,348,460
Revenue from Intermediate Sources	382,184	240,000	240,000
Revenue from State Sources	103,089,881	107,767,165	115,771,319
Revenue from Federal Sources	25,935,257	43,637,448	25,619,196
Interfund Transfers	4,234,246	4,231,896	4,690,842
All Other Budget Resources	1,067,685	500	1,002,500
Total Resources	246,913,748	\$275,176,894	\$269,901,854

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$79,975,845	\$91,051,348	\$93,607,129
Other Associated Payroll Costs	65,467,507	74,724,506	76,287,491
Purchased Services	15,921,223	13,452,991	15,618,707
Supplies & Materials	12,108,084	19,485,053	17,986,177
Capital Outlay	9,259,078	23,468,296	12,866,797
Other Objects (except debt service & interfund transfers)	3,395,814	7,562,495	7,613,079
Debt Service*	20,577,261	21,108,022	20,617,627
Interfund Transfers*	4,234,246	4,231,896	4,690,842
Operating Contingency	0	2,233,054	2,000,000
Unappropriated Ending Fund Balance & Reserves	35,974,690	17,859,233	18,614,006
Total Requirements	246,913,748	\$275,176,894	\$269,901,854

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$87,451,727	\$101,961,185	\$102,399,203
FTE	815.86	794.91	794.65
2000 Support Services	82,453,271	92,958,854	97,881,147
FTE	489.27	487.17	484.47
3000 Enterprise & Community Service	5,909,324	7,659,764	8,333,134
FTE	52.73	67.68	70.70
4000 Facility Acquisition & Construction	10,010,809	23,264,886	11,358,797
FTE	0.00	0.00	0.00
5000 Other Uses	302,420	3,900,000	4,007,098
5100 Debt Service*	20,577,261	21,108,022	20,617,627
5200 Interfund Transfers*	4,234,246	4,231,896	4,690,842
6000 Contingency	0	2,233,054	2,000,000
7000 Unappropriated Ending Fund Balance	35,974,690	17,859,233	18,614,006
Total Requirements	\$246,913,748	\$275,176,894	\$269,901,854
Total FTE	1,357.86	1,349.76	1,349.82

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The sources of financing remain consistent with prior years, although there has been a decrease in Federal and State Grants support for the Elementary and Secondary School Emergency Relief (ESSER) fund due to the approaching expiration of the grant. There is an increase in the Oregon State School Fund for year two biennium funding with a 49/51 split, as well as an increase in current year property tax, and other Federal and State Grants. The statement of changes in activity reflect consistent instructional days with previous years (inflationary costs included), thereby increasing personnel costs. The increase in purchased services and the decrease in supplies results from a shift in grant fund expenditures as well as ESSER spending. Capital projects decreased significantly due to the spend down of ESSER funds for school HVAC systems, but there is an increase in the Capital projects to support the installation of turf fields at the two comprehensive high schools. Other costs increased in purchased services due to inflationary increases, there was a decrease in supplies and materials resulting from a decrease in ESSER expenditures. Debt services payments decreased slightly as the debt payment refunding structure defers payments for two years on a portion of the 2015 bond debt, but transfers increased for the portion of new debt service paid from the General Fund. Additionally, dedicated resources have been allocated to maintain General Fund reserve levels within current School Board Policy (4%).

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.6412 per \$1,000)	4.6412	4.6412	4.6412
Local Option Levy			
Levy For General Obligation Bonds	\$7,684,211	\$7,736,842	\$6,342,105

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But
	on July 1	Not Incurred on July 1
General Obligation Bonds	\$80,565,722	\$0
Other Bonds	\$122,035,000	\$0
Other Borrowings	\$5,468,035	\$0
Total	\$208,068,757	\$0

RESOLUTION: #23-24.060

JUNE 10, 2024

2024-2025 BUDGET RESOLUTIONS

RELEVANT DATA:

The district began holding work sessions with the Budget Committee in January 2024 to discuss parameter and estimates for the 2024-25 fiscal year. All information from District stakeholders, Oregon Department of Education and the Oregon State Legislative process was used to construct the proposed operating budget for the Springfield School District. Following months of preparation, the 2024-2025 proposed budget was delivered to the Budget Committee on May 2, 2024. During the subsequent meeting on May 9, 2024, the Springfield School District Budget Committee approved the proposed budget for 2024-2025 without modification. At this time there are no modifications from the approved budget to the adopted budget being proposed.

Brett Yancey will be available at the meeting for additional questions.

RECOMMENDATION:

It is recommended that the Board of Directors adopt the 2024-2025 Budget Resolution as presented on the attached sheet.

Submitted by:

Brett M. Yancey
Chief Operations Officer

Recommended by:

Todd Hamilton
Superintendent

2024-2025 BUDGET RESOLUTIONS

BE IT RESOLVED, that the Board of Directors of the Springfield School District hereby adopts the budget for the fiscal year 2024-25 in the sum of \$269,901,854 now on file at the Springfield School District Administration Office.

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated:

General Fund		Capital Projects Funds	
Instruction	\$ 73,279,423	Support Services	\$ 420,000
Support Services	55,541,986	Facilities Acq & Const	1,885,000
Facilities Acq & Const	1,174,090	Total	\$ 2,305,000
Transfers	4,690,842		
Contingencies	800,000		
* Unappropriated Fund Balance	7,614,409	Internal Services Funds	
Total	\$ 143,100,750	Support Services	\$ 26,079,534
		Contingencies	100,000
		* Unappropriated Fund Balance	1,076,864
		Total	\$ 27,256,398
Special Revenue Funds		Trust and Agency Funds	
Instruction	\$ 29,119,779	Support services	\$ 228,000
Support Services	15,610,628	* Unappropriated Fund Balance	618,000
Community Services	8,333,134	Total	\$ 846,000
Facilities Acq & Const	8,299,707		
Debt Service	732,810		
Transits	4,007,098		
Contingencies	1,100,000		
* Unappropriated Fund Balance	8,599,076		
Total	\$ 75,802,232		
Debt Service Funds		Total Appropriations	
Support Services	\$ 1,000		\$ 251,287,848
Debt Service	19,884,817	Total Unappropriated Funds	\$ 18,614,006 *
* Unappropriated Fund Balance	705,657	TOTAL ADOPTED BUDGET	\$ 269,901,854
Total	\$ 20,591,474	* Unappropriated Ending Fund Balances are <u>not</u> appropriated.	

BE IT RESOLVED, that the Board of Directors of the Springfield School District hereby imposes the taxes provided for in the adopted budget at the rate of \$4.6412 per \$1,000 of assessed value for operations; and in the amount of \$6,342,105 for bonds; and that these taxes are hereby imposed and categorized for tax year 2024-25 upon the assessed value of all taxable property within the district.

	Education Limitation	Excluded From Limitation
General Fund.....	\$4.6412/\$1000	
Debt Service Fund.....		\$ 6,342,105

The above resolution statements were approved and declared adopted on this 10th day of June 2024.


Superintendent


Board Chair

Notice of Property Tax and Certification of Intent to Impose a Tax
on Property for Education Districts

To assessor of Lane County

RECEIVED

JUN 12 2024

FORM ED-50
2024-2025

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instructions.

Lane County

Assessment & Taxation

☐ Check here if this is
an amended form.

The Springfield School Dist 19 has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

640 A Street

Springfield

OR 97477

Mailing Address of District

City

State

Zip

Date Submitted

Brett Yancey

Chief Operating Officer

541-726-3206

brett.yancey@springfield.k12.or.us

Contact Person

Title

Daytime Telephone

Contact Person E-mail

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits Amount of Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.6412	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		-
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		6,342,105.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		6,342,105.00

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.6412
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

2023–2024
Supplemental Budget
Publications

LOCALiQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

Andrea Wallace
Springfield Public Schools
640 A ST
Springfield OR 97477-4609

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

06/18/2024

Sworn to and subscribed before on 06/18/2024

Keegan Clonnes
Legal Clerk

M. Miller
Notary, State of WI, County of Brown

8.25.26

My commission expires

Publication Cost:	\$246.56	
Tax Amount:	\$0.00	
Payment Cost:	\$246.56	
Order No:	10290156	# of Copies:
Customer No:	824872	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

Notice of Supplemental Budget Hearing
Oregon Department of Revenue

- For supplemental budgets proposing a change in any fund's expenditures by more than 10 percent.

A public hearing of the Springfield School District Board of Directors to discuss a proposed supplemental budget for the current fiscal year will be held on June 24, 2024 at 5:30 pm at 640 A Street, Springfield, Oregon.

This meeting will also be live streamed. Please access the live broadcast using the following link:
<http://www.vimeo.com/SpringfieldPS>

The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document can be obtained on or after June 17, 2024 at 640 A Street, between the hours of 8 am and 5 pm.

Members of the community are invited to provide public comment, in-person, virtually, or via written submissions for the budget hearing. Information on how to sign up to provide public comment can be found at the following link: <https://www.springfield.k12.or.us/about/board#public-comment-info>

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: General Fund (100)					
	Resource	Amount		Expenditure—indicate Org. unit / Prog. & Activity, and Object class.	Amount
1.			1.	Support Services (2000)	\$53,837,515
2.			2.	Community Services (3000)	\$36,000
3.			3.	Facilities Construction (4000)	\$2,000,090
			4.	Contingency (6000)	\$350,000
Revised Total Fund Resources		\$138,838,161	Revised Total Fund Resources		\$138,838,161

Explanation of change(s):

On January 17, 2024, the District convened a special board meeting to declare an emergency related to a winter ice storm. The District incurred additional costs and is in the process of filing a claim with FEMA. The District is transferring \$650,000 from contingency to Support Services in the amount of \$614,000 and Community Services in the amount of \$36,000 to cover a portion of the costs related to the storm. Additionally, the District is in the process of replacing a roof at Centennial Elementary School. The District is transferring \$365,000 to Facility and Construction Services from Support Services to cover projected costs related to the completed portion of the project at June 30, 2024.

FUND: Capital Projects Fund (401)					
	Resource	Amount		Expenditure—indicate Org. unit / Prog. & Activity, and Object class.	Amount
1.	Loan Receipts (5100)	\$3,500,000	1.	Support Services (2000)	\$420,500
2.			2.	Facilities Construction (4000)	\$4,226,500
3.			3.		
Revised Total Fund Resources		\$4,680,054	Revised Total Fund Resources		\$4,680,054

Explanation of change(s):

The District is recognizing loan proceeds of \$3,500,000 and related expenditures of \$23,500 in Support Services for loan costs and \$3,476,500 in Facilities Construction for construction costs. Funds are being used to replace the natural grass fields at Springfield High School and Thurston High School with artificial turf. The projects began in the 2023-24 year and are scheduled to be completed in the fall of 2024.