



SPRINGFIELD
PUBLIC SCHOOLS
Every Student, Every Day

2025 2026

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

PROPOSED BUDGET

For the fiscal year ending June 30, 2026

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
Heather Quaas-Annsa, Director (Position 2)	June 30, 2029
Jonathan Light, Director (Position 3)	June 30, 2029
Nicole DeGraff, Director (Position 4)	June 30, 2027
Amber Langworthy, Director (Position 5)	June 30, 2029

BUDGET COMMITTEE MEMBERS:

Elaine Doornbus, Member (Position 1)	December 31, 2026
Nancy Cameron, Member (Position 2)	December 31, 2025
David Walp, Member (Position 3)	December 31, 2025
Patrick Walch, (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 Bolts, 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

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BUDGETING CALENDAR

January 9, 2025	Budget Committee/Board Work Session at 6:00 PM
February 13, 2025	Budget Committee/Board Work Session at 6:00 PM (canceled)
February 27, 2025	Budget Committee/Board Work Session at 6:00 PM
March 13, 2025	Budget Committee/Board Work Session at 6:00 PM
April 10, 2025	First Notice of First Budget Committee Meeting
April 24, 2025	Second Notice of First Budget Committee Meeting
May 8, 2025	First Budget Committee Meeting at 6:00 PM
May 15, 2025	Second Budget Committee Meeting at 6:00 PM
May 22, 2025	Third Budget Committee Meeting at 6:00 PM (if needed)
May 29, 2025	Publish Notice of Budget Hearing
June 9, 2025	BUDGET HEARING* Resolutions adopting the budget, making appropriations, and declaring the tax levy
July 15, 2025	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. 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>.

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,

At Springfield Public Schools, our mission is clear: to support every student, every day. Our proposed budget for the 2025–26 school year reflects that commitment, keeping students at the heart of every decision.

Since 2019, both the Governor and the Oregon State Legislature have recognized that education is the key to solving many of the challenges facing Oregonians. They increased allocations to existing programs and established new initiatives such as the Student Investment Account and Early Literacy Success. These investments, along with other Oregon Department of Education (ODE) Innovation and Improvement initiatives, have allowed us in Springfield to maintain service levels, strengthen student behavior supports, improve student-to-adult ratios, and make targeted investments to help students thrive – especially those who have historically been underserved.

To shape the use of the Student Investment Account, Springfield students, families, staff, and community members engaged in a comprehensive six-month project, sharing their hopes and dreams for how to best support our students. Over 1,500 people spoke their minds – and hearts – and there was remarkable agreement: prioritize students’ mental and behavioral health, reduce disparities, and boost academic achievement. Building on the foundation laid by the Board and District – and informed by the ongoing input of our school community – our strategies continue to blend new and existing ODE initiatives to create stronger outcomes and vibrant learning environments for both students and staff.

Over the past several years, our focus has centered on building community resilience. Through periods of financial instability, pandemic disruptions, online learning shifts, and natural disasters, we have kept students at the center – ensuring continuity of learning, access to meals, and strong connections with caring adults. Careful stewardship of district resources, supplemented by local and federal relief funds, made this possible.

With the expiration of Elementary and Secondary School Emergency Relief (ESSER) funds on September 30, 2024, we close a chapter of temporary federal support that prioritized health and safety, care and connection, equitable opportunities, and expanded teaching and learning. Investments in air-quality improvements, updated instructional materials and technology, enrichment opportunities, and targeted support for unfinished learning strengthened our schools and better positioned us for the future.

Today, however, we must recognize the financial pressures that continue to challenge us. Declining student enrollment has reduced State School Fund revenue estimates for our district, placing additional strain on our ability to sustain services and programs without new or increased funding. While proposed State School Fund increases for the next biennium are a step in the right direction, they remain inadequate to fully sustain existing programs, meet rising inflationary costs, and implement newly required but unfunded mandates. In the face of these realities, we remain firmly committed to strong fiscal stewardship, careful planning, and advocating for the resources our students need and deserve.

SUPERINTENDENT'S BUDGET MESSAGE (Continued)

Our Proposed Budget for 2025-26 builds upon past strategic decisions while adapting to current needs. It prioritizes student support, adjusts for enrollment trends, and ensures long-term fiscal resilience. The budget makes necessary adjustments to programs and services to account for inflationary costs pressures, while continuing to invest in teaching, learning, and infrastructure improvements. To maintain adaptability and resilience, we have set the projected ending fund balance for 2025-26 at approximately 5%, preserving financial flexibility as we navigate ongoing enrollment-driven funding changes and broader economic uncertainties while the Legislature finalizes decisions for the next biennium.

As always, our focus remains steadfast: supporting every student, every day. Our 2025-26 Proposed Budget reflects proactive steps to stabilize the general fund, maximize available resources, and sustain high-quality learning experiences for all students. We seek your approval of the proposed budget, and we appreciate the Budget Committee's dedication and their commitment to the students, families, and staff of Springfield.



Todd Hamilton
Superintendent, Springfield Public Schools



MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

Estimado/a Springfield,

En las Escuelas Públicas de Springfield, nuestra misión es evidente: apoyar a cada estudiante, cada día. Nuestro presupuesto propuesto para el año escolar 2025-26 refleja ese compromiso, manteniendo a los estudiantes en el centro de cada decisión.

Desde 2019, tanto el Gobernador como la Legislatura del Estado de Oregón han reconocido que la educación es la clave para resolver muchos de los desafíos que enfrentan los habitantes de Oregón. Aumentaron las asignaciones a los programas existentes y establecieron nuevas iniciativas como la Cuenta de Inversión Estudiantil y el Éxito de Alfabetización Temprana. Estas inversiones, junto con otras iniciativas de Innovación y Mejora del Departamento de Educación de Oregón (ODE), nos han permitido en Springfield mantener los niveles de servicio, fortalecer los apoyos al comportamiento de los estudiantes, mejorar la proporción de estudiantes por adulto y realizar inversiones específicas para ayudar a los estudiantes a prosperar, especialmente aquellos que históricamente han sido desatendidos.

Para dar forma al uso de la Cuenta de Inversión Estudiantil, los estudiantes de Springfield, las familias, el personal y los miembros de la comunidad participaron en un proyecto integral de seis meses, compartiendo sus esperanzas y sueños sobre cómo apoyar mejor a nuestros estudiantes. Más de 1,500 personas dijeron lo que pensaban -y lo que sentían- y hubo un acuerdo notable: dar prioridad a la salud mental y conductual de los estudiantes, reducir las disparidades e incrementar el rendimiento académico. Basándonos en los fundamentos establecidos por la Junta y el Distrito, e informados por los aportes continuos de nuestra comunidad escolar, nuestras estrategias siguen combinando iniciativas nuevas y existentes del ODE para crear resultados más sólidos y entornos de aprendizaje vibrantes tanto para los estudiantes como para el personal.

En los últimos años, nuestro enfoque se ha centrado en la construcción de la resiliencia de la comunidad. A través de períodos de inestabilidad financiera, interrupciones por pandemias, cambios en el aprendizaje en línea y desastres naturales, hemos mantenido a los estudiantes en el centro, asegurando la continuidad del aprendizaje, el acceso a las comidas y conexiones sólidas con adultos comprensivos. Esto ha sido posible gracias a una administración cuidadosa de los recursos del distrito, complementada con fondos de ayuda locales y federales.

Con la expiración de los fondos de Ayuda de Emergencia para Escuelas Primarias y Secundarias (ESSER) el 30 de septiembre de 2024, cerramos un capítulo de apoyo federal temporal que prioriza la salud y la seguridad, la atención y la conexión, las oportunidades equitativas y la enseñanza y el aprendizaje ampliados. Las inversiones en mejoras de la calidad del aire, materiales didácticos y tecnología actualizada, oportunidades de enriquecimiento y apoyo específico para el aprendizaje pendiente fortalecieron nuestras escuelas y nos posicionaron mejor para el futuro.

Hoy, sin embargo, debemos reconocer las presiones financieras que continúan desafiándonos. La disminución de la inscripción de estudiantes ha reducido las estimaciones de ingresos del Fondo Escolar Estatal para nuestro distrito, colocando una presión adicional sobre nuestra capacidad para mantener los servicios y programas sin nuevos o mayores fondos. A pesar de que los aumentos propuestos en el Fondo Escolar Estatal para el próximo bienio son un paso en la dirección correcta, siguen siendo insuficientes para sostener plenamente los programas existentes, cubrir los costos de la inflación en aumento e implementar los nuevos mandatos requeridos pero no financiados. Frente a estas realidades, seguimos firmemente comprometidos con una sólida administración fiscal, una planificación cuidadosa y la defensa de los recursos que nuestros estudiantes necesitan y merecen.

MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

(Continuado)

Nuestra propuesta de presupuesto para 2025-26 se basa en decisiones estratégicas del pasado y se adapta a las necesidades actuales. Prioriza el apoyo a los estudiantes, se ajusta a las tendencias de las inscripciones y garantiza la resiliencia fiscal a largo plazo. El presupuesto realiza los ajustes necesarios en los programas y servicios para tener en cuenta las presiones de la inflación, al tiempo que continúa invirtiendo en la enseñanza, el aprendizaje y las mejoras de infraestructura. Para mantener la adaptabilidad y la resistencia, hemos fijado el saldo final de fondos proyectado para 2025-26 en aproximadamente el 5%, preservando la flexibilidad financiera mientras navegamos por los cambios de financiación impulsados por la inscripción y las incertidumbres económicas generales mientras la Legislatura finaliza las decisiones para el próximo bienio.

Como siempre, nuestro enfoque sigue siendo firme: apoyar a cada estudiante, cada día. Nuestro presupuesto propuesto para 2025-26 refleja medidas proactivas para estabilizar el fondo general, maximizar los recursos disponibles y mantener experiencias de aprendizaje de alta calidad para todos los estudiantes. Solicitamos su aprobación del presupuesto propuesto, y apreciamos la dedicación del Comité de Presupuesto y su compromiso con los estudiantes, las familias y el personal de Springfield.



Superintendente, Escuelas Públicas de Springfield

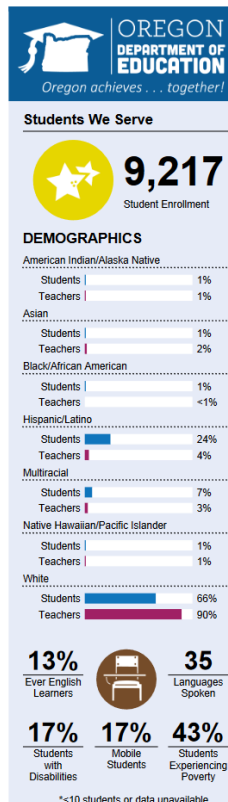


Section Divider

DISTRICT AT A GLANCE

Springfield School District is the 12th largest District by enrollment in the State of Oregon with just over 9,300 students for the 2024–25 year. 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 a middle school and a high school. Our student enrollment consists of 3,963 elementary students; 1,999 middle school students; 2,797 high school students, 257 charter school students, and 248 alternative education students. There are also 75 State alternative education students. The District receives a partial ADMr for these students.



OREGON AT-A-GLANCE DISTRICT PROFILE Springfield SD 19

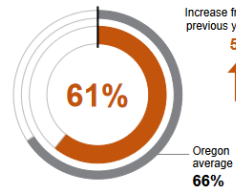
SUPERINTENDENT: Todd Hamilton | 640 A St, Springfield 97477 | 541-747-3331



District Environment

REGULAR ATTENDERS

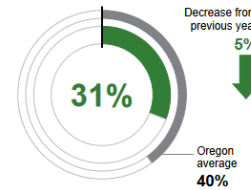
Students who attended more than 90% of their enrolled school days.



Academic Success

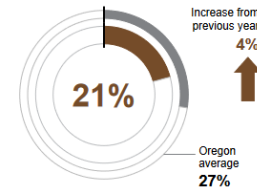
Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Grade 8 MATHEMATICS

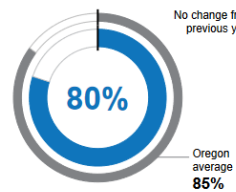
Students meeting state grade-level expectations.



High School Success

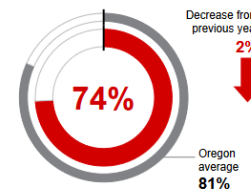
ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



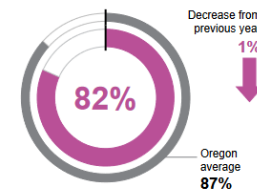
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2019-20 graduating in 2022-23.



FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2018-19 finishing in 2022-23.



District Goals

Springfield Public Schools is committed to supporting every student, every day. Utilizing multi-faceted systems of support, our well-trained and skilled staff align resources and materials to meet the academic and behavioral needs of all students. Regular feedback allows for timely progress and continuous growth. Improved support systems for students and families will ensure every student is ready to learn.

State Goals

The Oregon Department of Education is collaborating with school districts and communities across the state to achieve a 90% on-time graduation rate by 2027. Grounded in the pillars of Academic Excellence, Belonging and Wellness, and Reimagined Accountability, ODE prioritizes evidence-based practices to boost early literacy, attendance, and student engagement. We are committed to closing opportunity and achievement gaps for marginalized students and securing long-term success for all of Oregon's learners by investing in culturally responsive practices, fostering inclusive environments and always driving for continuous improvement.

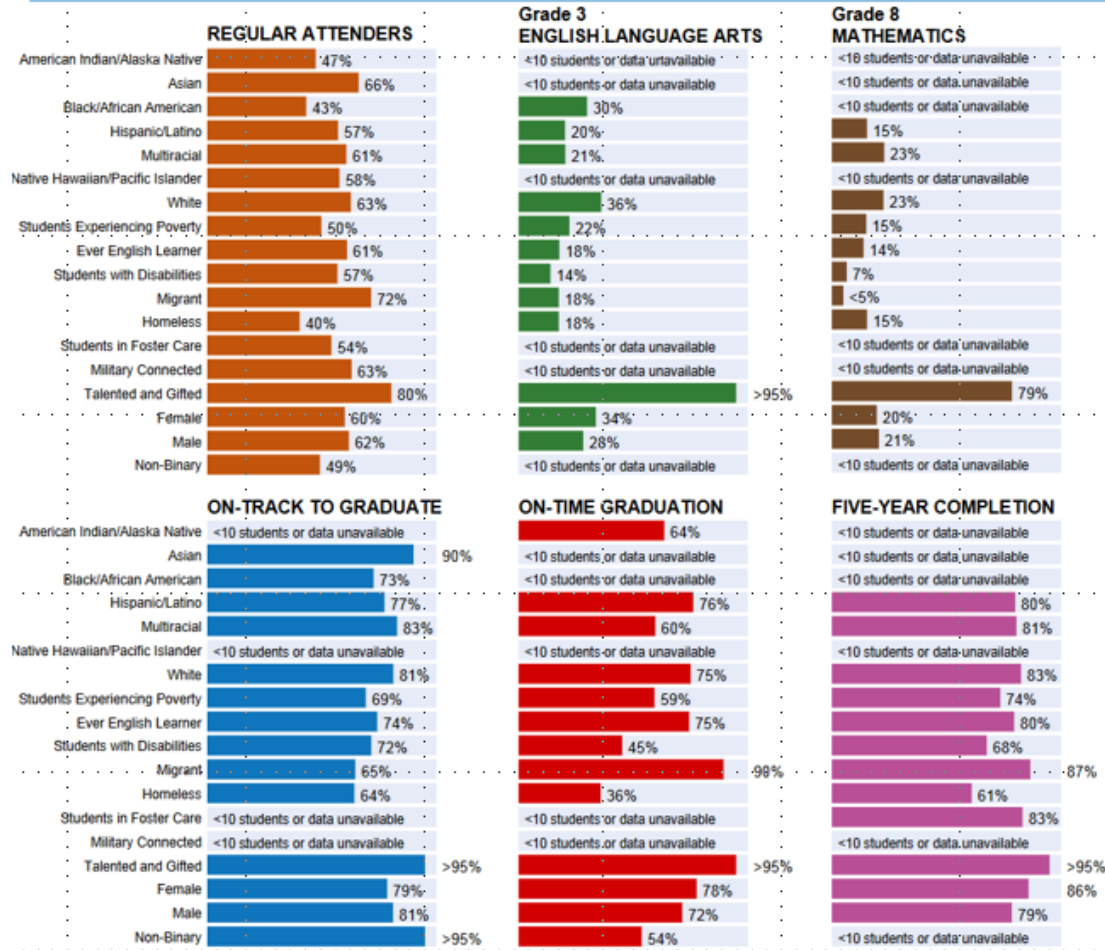
Starting in 2023-24, [Senate Bill 923](#) updated the requirements for reporting a student's school information. More students are now included in school level rates.

District at a Glance (Continued)

OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED Springfield SD 19

Outcomes

2023-24



Seismic Safety: <http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.html>

BUDGET AT A GLANCE

2025–26 State School Funding

- State School Funding for the 2025–2027 biennium is \$11.4 billion, based on the co-chairs proposed budget and is based on a 49/51 split for the biennium.
- The District’s proposed 2025–2026 SSF Total Formula Revenue of \$127,988,172 is a projected increase of \$2.7 million or (2.2%) compared to 2024–2025 projected actual. The SSF Formula Grant is a projected 3.9% increase and is in the first year of the 49/51 State School Fund split allocations, as well as a projected increase in property taxes of 4.0%.

STATE SCHOOL FUND FORMULA REVENUE

Revenue Source	Actual 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
State School Fund Grant	\$ 84,708,838	\$ 87,079,545	\$ 88,974,235	\$ 92,227,519	\$ 92,227,519	\$ 92,227,519
Property Taxes	30,827,514	31,749,895	32,810,783	34,110,653	34,110,653	34,110,653
Common School Fund	1,336,642	1,445,253	1,237,062	1,400,000	1,400,000	1,400,000
County School Fund	345,014	256,886	190,000	250,000	250,000	250,000
Federal Forest Fees	437,617	393,725	-	-	-	-
Total SSF Formula Revenue	\$ 117,655,625	\$ 120,925,305	\$ 123,212,080	\$ 127,988,172	\$ 127,988,172	\$ 127,988,172

Enrollment

- The District’s 2024–2025 enrollment is 9,339 students. Projected enrollment for 2025–2026 is 9,374 students, an increase of 35 students.
- Enrollment for the District’s charter school is 257.
- Projected ADMw for 2025–2026 is 10,953.13. Enrollment detail can be found beginning on page 34.

2025–2026 ADMW projected						Total	District	Charter
ADM ¹	8,904.00	x	1.00	=		8,904.00	8,655.01	248.99
Students in ESL Programs ¹	620.00	x	0.50	=		310.00	304.76	5.24
Students in Pregnant and Parenting ¹	5.00	x	1.00	=		5.00	5.00	-
Students with IEP ²	1,018.86	x	1.00	=		1,018.86	1,018.86	-
Students with IEP above 11% Cap ²	260.00	x	1.00	=		260.00	260.00	-
Students in Poverty ²	1,326.38	x	0.25	=		331.60	322.32	9.27
Students in Foster Care ²	62.00	x	0.25	=		15.50	15.50	-
ADMw						10,844.95	10,581.46	263.50
2024–2025 ADMw (projected)						10,953.13	10,679.85	273.28
Extended ADMw						10,953.13	10,679.85	273.28

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 25–26 Adopted	\$ 151,276,166	\$ 64,961,654	\$ 21,448,156	\$ 383,376	\$ 27,486,015	\$ 633,000	\$ 266,188,367
FY 24–25 Adopted	\$ 143,400,750	\$ 76,427,232	\$ 20,591,474	\$ 2,305,000	\$ 27,256,398	\$ 846,000	\$ 270,826,854
Percent of budget	56.8%	24.4%	8.1%	0.1%	10.3%	0.2%	100.0%
Dollar change YOY	\$ 7,875,416	\$ (11,465,578)	\$ 856,682	\$ (1,921,624)	\$ 229,617	\$ (213,000)	\$ (4,638,487)
Percent change YOY	5.49%	-15.00%	4.16%	-83.37%	0.84%	-25.18%	-1.71%

General Fund

- The General Fund 2025–2026 budget allocates 52.27% to Instruction, 39.34% to Support Services, 1.27% to Capital Improvements, 1.64% to Transfers, and 5.48% to Contingency and Unappropriated Ending Fund Balance.
- The General Fund revenue budget includes \$92,227,519 from the State School Fund formula. The estimate is based on ODE’s projection for the 2025–2027 state biennium funding level of \$11.400 billion. This funding level equals \$10,953.13 per extended ADMw for Springfield. This is an increase of approximately 3.7% in the ADMw funding, largely due to the increase in the K–12 funding contribution by the state.
- The estimate includes payments based on an allocation of 49/51 split for the 2025–2027 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, 2025, the General Fund ending fund balance is projected to be \$21,001,494 or 16.9% of the projected 2024–2025 budgeted General Fund revenue. A decrease of \$329,131 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 2025–2026 proposed General Fund budget contingency of \$1,000,000 is a \$200,000 increase from the 2024–2025 budget contingency of \$800,000.

PERS Costs

- The PERS rates for 2025–2027 biennium are set using data from the 2023 actuarial valuation. Rates for Springfield School District are expected to increase by about 7.50% beginning July 1, 2025.

Budget at a Glance (Continued)

2025–2026 Budget Changes (Proposed)

General Fund Changes	Additions	Reductions	Total Changes
Increase in Lane ESD Life Skills and supplies budget	1,820,000		
20% increase in property and casualty insurance & 5% utilities - Custodial	279,070		
Increase in property and casualty insurance - Transportation	37,686		
Increase in property and casualty insurance - District wide	113,058		
Increase in HVAC supplies - Maintenance	120,000		
Charter School payment enrollment increase in projected passthrough funding	10,000		
Increase in Co-curricular moved from Fund 292	327,000		
Decrease in transfer - Co-curricular moved to General Fund		(2,200,000)	
Other minor transfers debt related reductions		(2,528)	
School budget reductions due to enrollment reductions		(8,091)	
Other minor departmental budget decreases		(13,538)	
Increase in contingency funds from the 2024–25 budget process	200,000		
Decrease in unappropriated ending fund balance		(329,131)	
GASB 96 - Subscription-Based Information Technology Arrangements	750,000		
General Fund Salary & Benefits Changes			
Certified staffing level changes and increased associated payroll costs	1,473,591		
Classified staffing level additions and increased associated payroll costs	3,070,224		
Administrative staffing increased associated payroll costs	872,251		
Additional move of co-curricular and activity coaches from Fund 292	1,655,522		
Other wages increase - move from non-salary budgets and adjustment to salaries and associated payroll costs	100,302		
Other wages decreases - Volunteer Early Retirement		(100,000)	
General Fund Changes	10,828,704	(2,653,288)	8,175,416

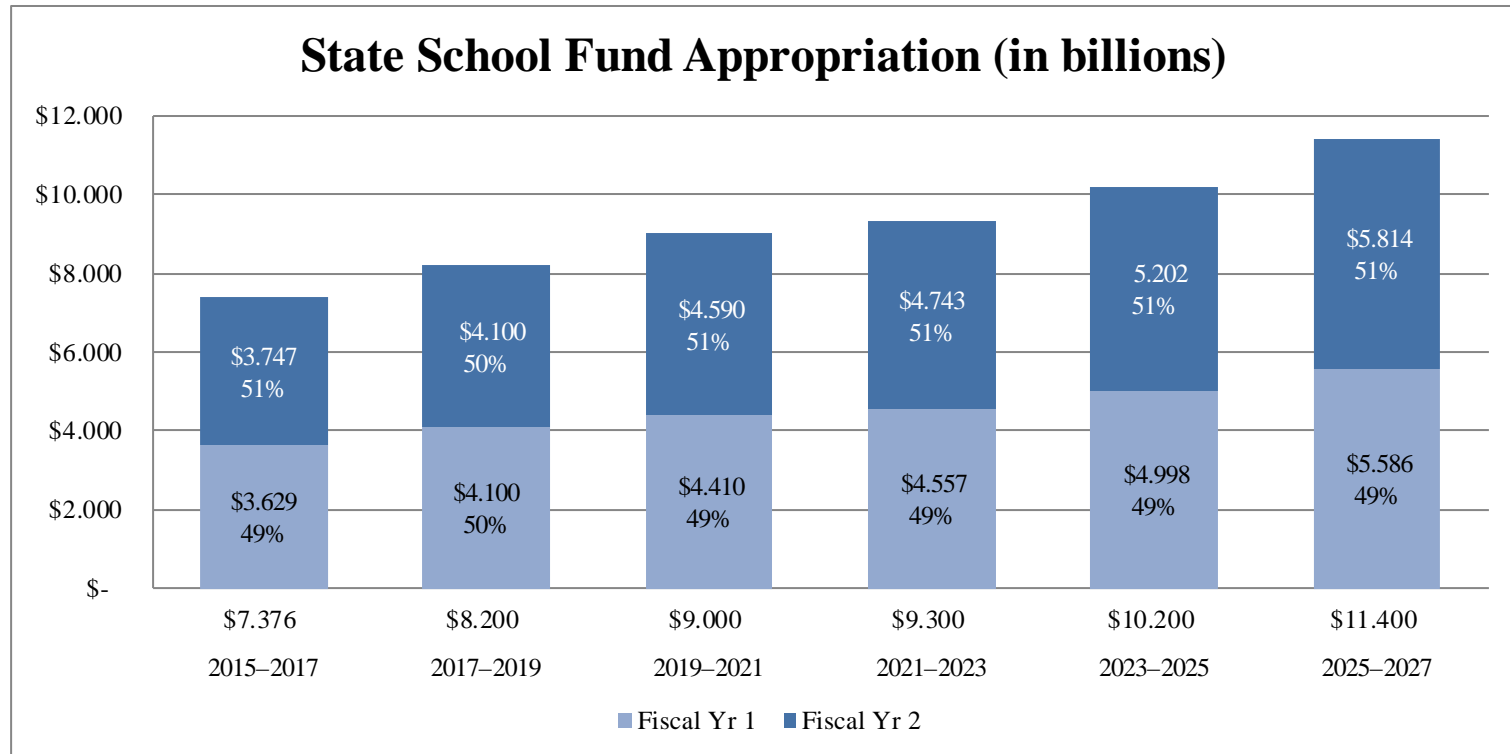
Budget at a Glance (Continued)

Other Funds

Other Funds	FY 25-26 Adopted	FY 24-25 Adopted	% of Budget	Dollar Change	Percent Change
Special Revenue Funds (details on page 121)					
Special Revenue - Grants & Indirects	\$ 39,719,747	\$ 50,382,912	14.9%	\$ (10,663,165)	-21.2%
Special Revenue - Other	\$ 15,015,267	\$ 14,411,827	5.6%	\$ 603,440	4.2%
Nutrition Services Fund	\$ 7,111,640	\$ 6,128,379	2.7%	\$ 983,261	16.0%
Co-Curricular Fund	\$ 230,000	\$ 2,289,114	0.1%	\$ (2,059,114)	-90.0%
Student Body Fund	\$ 2,885,000	\$ 3,215,000	1.1%	\$ (330,000)	-10.3%
Debt Service Fund (details on page 150)					
Debt Service Fund	\$ 21,448,156	\$ 20,591,474	8.1%	\$ 856,682	4.2%
Capital Funds (details on page 153)					
Capital Projects Fund	\$ 383,376	\$ 2,305,000	0.1%	\$ (1,921,624)	-83.4%
Internal Service Funds (details on page 157)					
Insurance Fund	\$ 26,400,268	\$ 26,376,398	9.9%	\$ 23,870	0.1%
Internal Print Service Fund	\$ 1,085,747	\$ 880,000	0.4%	\$ 205,747	23.4%
Trust & Agency Funds (details on page 165)					
Volunteer Early Retirement Fund	\$ 633,000	\$ 846,000	0.2%	\$ (213,000)	-25.2%

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 2025–2027 state biennial budget, the Oregon Department of Education is basing their funding on the legislatively approved funding of \$11.4 billion for the state school fund for K–12 education. \$5.586 billion will be distributed in the 2025–2026 school year. Springfield Public Schools receives approximately 1.7% of the annual appropriation.



ALL FUNDS SUMMARY

ALL FUNDS SUMMARY 2025-2026

The 2025–2026 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:

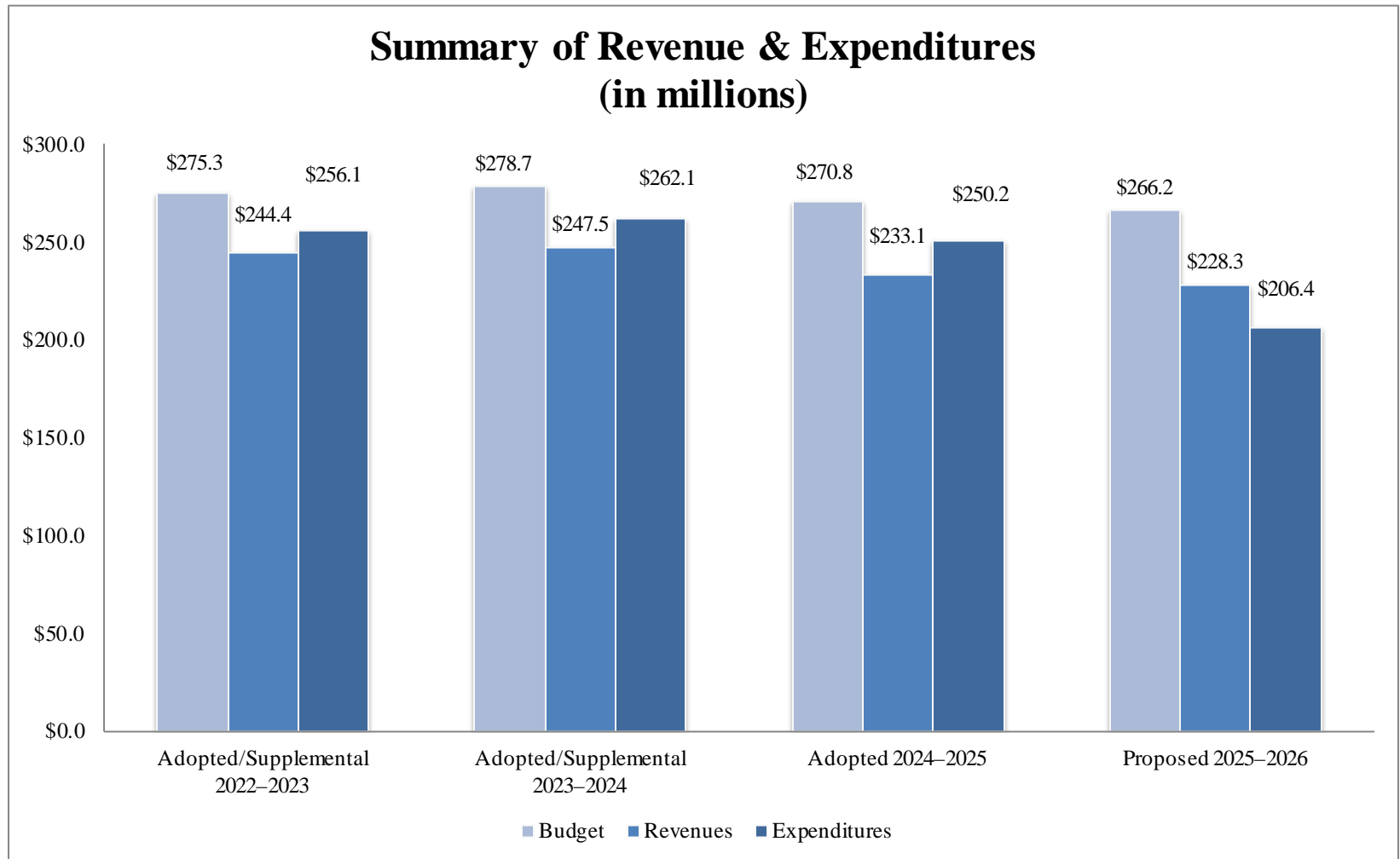
	Budget	Percent of Budget
General Operating Fund (100 Funds)	<u>\$ 151,276,166</u>	56.8%
Special Revenue Funds (200 Funds)		
Special Revenue - Grants	39,719,747	14.9%
Special Revenue - Other	15,015,267	5.6%
Nutrition Services Fund	7,111,640	2.7%
Co-Curricular Fund (<i>moved to general fund</i>)	230,000	0.1%
Student Body Fund	<u>2,885,000</u>	1.1%
Special Revenue Funds Total	64,961,654	
Debt Service Fund (300 Funds)		
Debt Service Fund	<u>21,448,156</u>	8.2%
Capital Funds (400 Funds)		
Capital Projects Fund	<u>383,376</u>	0.1%
Internal Service Funds (600 Funds)		
Insurance Fund	26,400,268	9.9%
Print Services Fund	<u>1,085,747</u>	0.4%
Internal Service Funds Total	27,486,015	
Trust and Agency Funds (700 Funds)		
VER Trust Fund	<u>633,000</u>	0.2%
Total 2025–2026 Budget All Funds	<u><u>\$ 266,188,367</u></u>	

Each fund is shown with its own resources and expenditures as projected for the 2025–2026 fiscal year, July 1 through June 30.

ALL FUNDS HISTORICAL BUDGET SUMMARY

	Adopted Budget 2022–2023	Adopted Budget 2023–2024	Adopted Budget 2024–2025	Proposed Budget 2025–2026	Approved Budget 2025–2026	Adopted Budget 2025–2026
General Operating Fund	<u>\$ 134,412,244</u>	<u>\$ 138,838,161</u>	<u>\$ 143,400,750</u>	<u>\$ 151,276,166</u>	<u>\$ 151,276,166</u>	<u>\$ 151,276,166</u>
Special Revenue Funds						
Special Revenue - Grants	71,070,085	61,729,760	50,382,912	39,719,747	39,719,747	39,719,747
Special Revenue - Other	9,119,016	11,419,384	14,411,827	15,015,267	15,015,267	15,015,267
Nutrition Services Fund	5,722,228	6,552,813	6,128,379	7,111,640	7,111,640	7,111,640
Co-Curricular Fund (<i>moved to General Fund</i>)	3,131,704	3,097,505	2,289,114	230,000	230,000	230,000
Student Body Fund	<u>3,380,000</u>	<u>3,540,000</u>	<u>3,215,000</u>	<u>2,885,000</u>	<u>2,885,000</u>	<u>2,885,000</u>
Special Revenue Funds Total	<u>92,423,032</u>	<u>86,339,462</u>	<u>76,427,232</u>	<u>64,961,654</u>	<u>64,961,654</u>	<u>64,961,654</u>
Debt Service Fund						
Debt Service Fund	<u>20,496,246</u>	<u>20,688,896</u>	<u>20,591,474</u>	<u>21,448,156</u>	<u>21,448,156</u>	<u>21,448,156</u>
Capital Funds						
Capital Projects Fund	<u>1,199,972</u>	<u>4,680,054</u>	<u>2,305,000</u>	<u>383,376</u>	<u>383,376</u>	<u>383,376</u>
Internal Service Funds						
Insurance Fund	24,715,969	26,382,321	26,376,398	26,400,268	26,400,268	26,400,268
Print Services Fund	<u>836,650</u>	<u>815,000</u>	<u>880,000</u>	<u>1,085,747</u>	<u>1,085,747</u>	<u>1,085,747</u>
Internal Service Funds Total	<u>25,552,619</u>	<u>27,197,321</u>	<u>27,256,398</u>	<u>27,486,015</u>	<u>27,486,015</u>	<u>27,486,015</u>
Trust and Agency Funds						
VER Trust Fund	1,203,000	933,000	846,000	633,000	633,000	633,000
TOTAL	<u>\$ 275,287,113</u>	<u>\$ 278,676,894</u>	<u>\$ 270,826,854</u>	<u>\$ 266,188,367</u>	<u>\$ 266,188,367</u>	<u>\$ 266,188,367</u>
Change	-25.08%	1.23%	-2.82%	-1.71%	-1.71%	-1.71%

ALL FUNDS REVENUE & EXPENDITURES



ALL FUNDS SALARIES & BENEFITS HISTORY

	2022–2023		2023–2024		2024–2025		2025–2026	
	Actual	% of Total	Actual	% of Total	Adopted	% of Total	Adopted	% of Total
Licensed Salaries	46,819,274	58.5%	46,996,281	57.1%	51,961,494	55.5%	48,746,426	53.3%
Classified Salaries	20,235,384	25.3%	21,298,477	25.9%	26,707,555	28.5%	26,755,433	29.3%
Administrators & Managers	9,167,314	11.5%	9,904,499	12.0%	10,632,955	11.4%	10,941,938	12.0%
Other *	3,753,873	4.7%	4,173,680	5.1%	4,305,125	4.6%	5,015,827	5.5%
TOTAL WAGES	79,975,845	100.0%	82,372,937	100.0%	93,607,129	100.0%	91,459,624	100.0%
Percent of total expenditures	39.6%		37.6%		38.1%		44.9%	

Total expenditures less transfers, contingency & ending fund balances

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

PERS	18,266,738	27.9%	18,522,899	28.3%	21,803,068	28.6%	28,038,983	33.7%
Social Security & Other Taxes	6,475,302	9.9%	7,116,213	10.9%	8,523,221	11.2%	8,316,619	10.0%
Insurance	40,211,392	61.4%	39,737,419	60.7%	45,831,202	60.1%	46,855,560	56.3%
VER Contribution	500,000	0.8%	100,000	0.2%	100,000	0.1%	-	0.0%
Tuition Reimbursement	14,075	0.0%	37,311	0.1%	30,000	0.0%	30,000	0.0%
TOTAL BENEFITS	65,467,507	100.0%	65,513,842	100.0%	76,287,491	100.0%	83,241,162	100.0%
Percent of total expenditures	32.4%		29.9%		31.1%		40.8%	

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 (5.0%) 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 (5.0%) floor, the Board will:

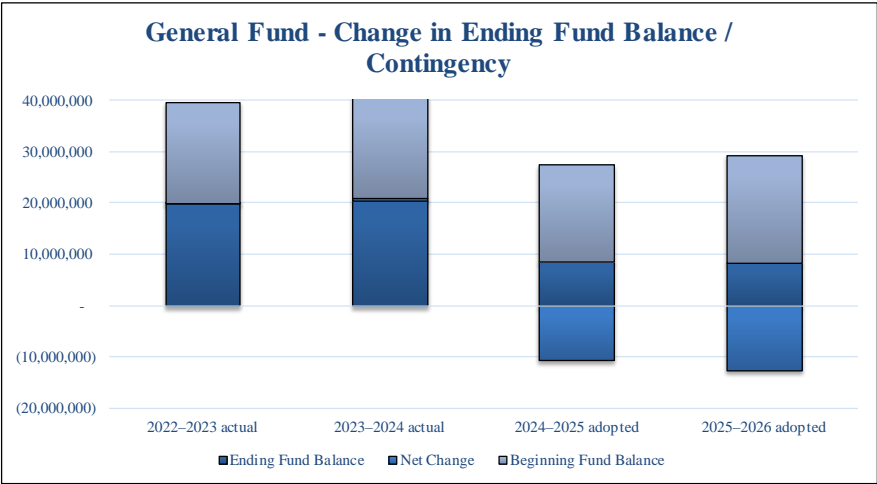
1. Discuss the rationale for the shortfall during a public meeting;
2. Consider the financial condition of the District and discuss financial options available to re-establish the identified floor (5.0%) of ending fund balance;
3. Adopt a plan to rebuild reserves to the four percent (5.0%) targeted level 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.

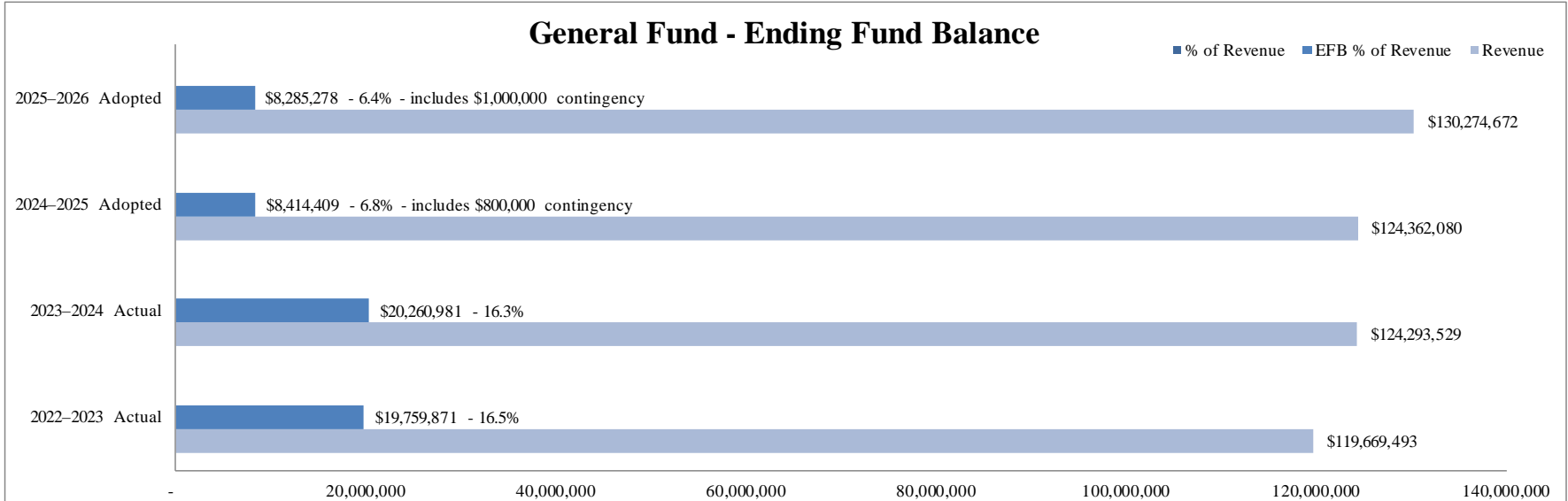
²Higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditure are highly volatile.

Legal reference(s): ORS 294.305 – 294.565

ENDING FUND BALANCE



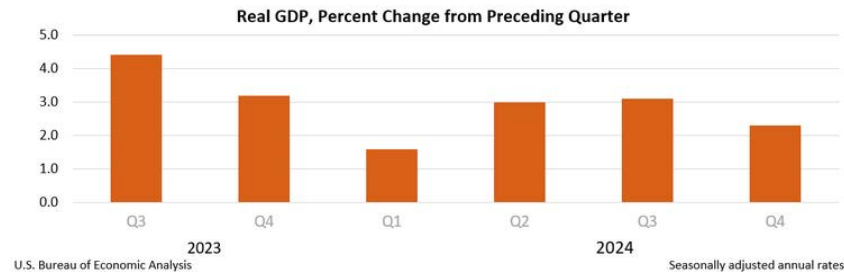
Year	Beginning Fund Balance	Ending Fund Balance / Contingency	Net Change
2022-2023 actual	19,648,105	19,759,871	111,766
2023-2024 actual	19,759,871	20,260,981	501,110
2024-2025 adopted	19,038,670	8,414,409	(10,624,261)
2025-2026 adopted	21,001,494	8,285,278	(12,716,216)



ECONOMIC SUMMARY

³National Economy:

A comprehensive measure of U.S. economic activity — gross domestic product (GDP) measures the value of the final goods and services produced in the United States (without double counting the intermediate goods and services used up to produce them). Changes in GDP are the most popular indicator of the nation's overall economic health. Real gross domestic product (GDP) increased at an annual rate of 2.3 percent in the fourth quarter of 2024, according to the “second” estimate released by the Bureau of Economic Analysis ³. In the third quarter, real GDP increased 3.1 percent.



With the uncertainty around tariffs, immigration, and other policies, it is likely to weigh on growth in 2025. Real-time signals point to a material slowdown in GDP growth in the first quarter. Below is a chart of the Conference Board Economic Forecast. ⁴

The Conference Board US Economic Outlook, 2024-2026

q/q percentage change, seasonally adjusted annual rates (except where noted), updated as of 12 March 2025

	2024				2025				2026			
	I Q*	II Q*	III Q*	IV Q*	I Q	II Q	III Q	IV Q	I Q	II Q	III Q	IV Q
Real GDP	1.6	3.0	3.1	2.3	1.8	1.5	1.3	1.4	1.7	1.6	1.8	1.9
Real GDP (YoY)	2.9	3.0	2.7	2.5	2.5	2.2	1.7	1.5	1.5	1.5	1.6	1.8

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

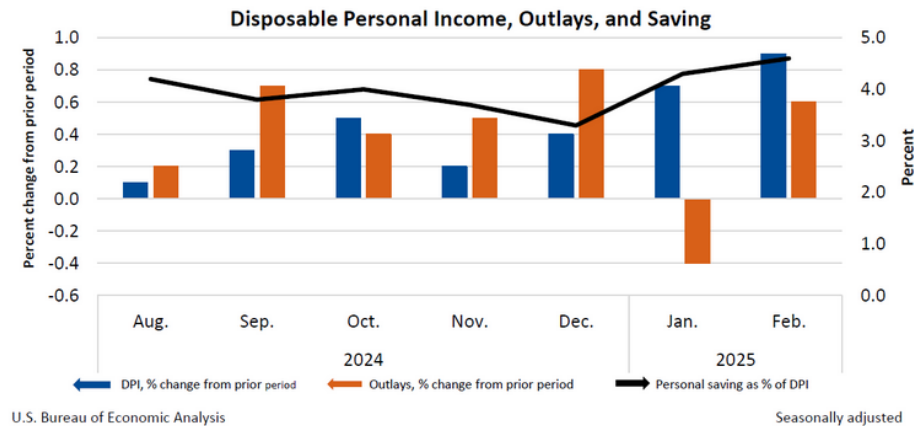
⁴ The Conference Board: <https://www.conference-board.org/research/us-forecast>

Economic Summary (Continued)

³National Economy (continued):

Personal income increased \$221.9 billion (0.9 percent at a monthly rate) in January, according to estimates released today by the U.S. Bureau of Economic Analysis. Disposable personal income (DPI)—personal income less personal current taxes—increased \$194.3 billion (0.9 percent) and personal consumption expenditures (PCE) decreased \$30.7 billion (0.2 percent).

Personal outlays—the sum of PCE, personal interest payments, and personal current transfer payments—decreased \$52.7 billion in January. Personal saving was \$1.01 trillion in January and the personal saving rate—personal saving as a percentage of disposable personal income—was 4.6 percent.



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

Economic Summary (Continued)

³National Economy (continued):

- The increase in personal current transfer receipts was led by government social benefits to persons and other current transfer receipts.
 - Within government social benefits, the increase primarily reflected premium tax credits for health insurance purchased through the Health Insurance Marketplace.
 - The increase in other current transfer receipts was led by business payments to persons, reflecting settlements from a domestic medical device manufacturer and a social media company.
- The increase in compensation was led by private wages and salaries, based on data from the Bureau of Labor Statistics (BLS) Current Employment Statistics (CES). Wages and salaries in services-producing industries increased \$35.7 billion. Wages and salaries in goods-producing industries increased \$12.7 billion.
- In February, some federal government employees opted to accept a deferred resignation program offer. Federal workers who accepted the deferred resignation offer are counted as employed in the BLS source data. BEA has made no adjustment as a result of this program because these employees will continue to receive compensation until they officially separate from the federal government.

Revisions to Personal Income

Estimates have been updated for October through January, reflecting updated BLS CES data. The increase in wages and salaries for January was revised down to 0.2 percent, which is 0.2 percentage point lower than previously estimated.

January farm proprietors' income was revised down from \$87.9 billion to \$54.0 billion, reflecting new information about the timing of payouts from the [American Relief Act](#).

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

Economic Summary (Continued)

⁵Oregon Economy:

At the state level, Oregon’s economy is currently demonstrating moderate health. Output growth is lagging the national statistics but showing signs of reacceleration after a weak patch in Q4 2023 and Q1 2024. Meanwhile, employment conditions show high levels of labor utilization, based on measures such as labor force participation and the employment-population ratio, which augur resilience in household income growth. However, job creation has been tepid, choppy and concentrated in just a few industry groups.

Oregon economic activity will be highly vulnerable to national priorities relating to tariffs, immigration and federal expenditures. Exports and manufacturing play outsized roles in the state, so tariff measures (and counter-measures) will be extremely consequential to key industrial pillars of the Oregon economy, such as agriculture, semiconductors and apparel, as was the case during the trade tensions of 2018–19. Given the current state demographic outlook, longer-term growth prospects will depend on net migration from both other states and overseas. In the nearer-term, sectors such as construction, agriculture and leisure/hospitality are highly dependent on foreign-born labor. Federal government budget and staff-level reductions stand to impact a broad swath of sectors across the state, although eastern counties stand to be impacted more severely, based on the federal government share of the regional total.

Recently available personal income tax return data reveals stronger-than-anticipated employment and retirement income growth for the last two years. Given the persistence exhibited by these income types, this results in a bump to the revenue forecast in the medium term. Conversely, personal and corporate refunds exceeded expectations in the fourth quarter of 2024, causing a decrease in the forecast for the current biennium.

The revenue picture for the current 2023–25 biennium has been revised downward \$90.3 million compared to the December forecast. The General Fund appropriation level was increased during the December 2024 Special Session by \$110.2 million. The projected ending balance now stands at \$2.59 billion. The personal kicker is expected to total \$1,726.6 million that will be returned to taxpayers as a credit on their 2025 tax return. The corporate kicker now stands at an expected \$993.1 million and will be retained in the General Fund and spent on education next biennium.

For 2025–27, available General Fund resources, including a somewhat smaller beginning balance carried forward from the current biennium, are increased by \$350.1 million to a total of \$38.2 billion. The effects of the taxable income gains discussed above are compounded by a reduction in the kicker credit deducted from the personal income tax forecast.

Consumption-based tax collections for the corporate activity tax, the lottery, and recreational marijuana are decreased to a combined \$53.1 million for the 2023–25 biennium, while total revenues across the three sources are revised downward \$75.4 million for the upcoming 2025–27 biennium.

⁵ “Oregon Economic and Revenue Forecast – Executive Summary”. State of Oregon Office of Economic Analysis. March 2025.

Economic Summary (Continued)

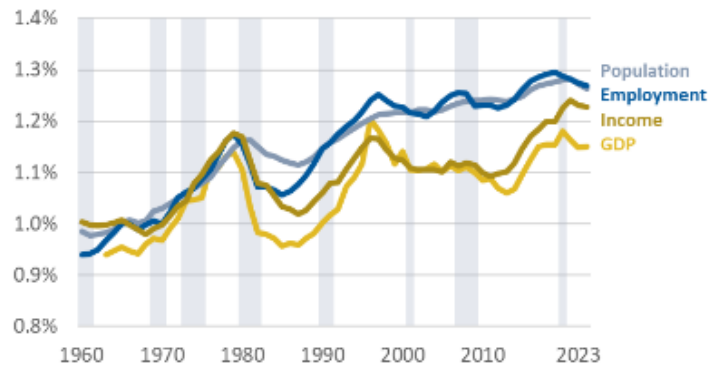
⁵Oregon Economy:

Oregon's economy appears to have lost momentum relative to the national economy during the past year, thereby putting the state in an difficult position as headwinds related to trade wars and federal spending cutbacks threaten to further depress activity. Historically, the state has grown at an above-average rate, by virtue of outsized exposure to faster growing sectors, such as tech/semiconductors, and also due to favorable demographics, namely sturdy population growth sustained by solid in-state migration.

In the aftermath of the pandemic, the state's economic fortunes have been closely correlated with national trends, but this pattern broke down at the start of 2024 as growth decelerated more sharply in Oregon due to a conflux of weak population growth and microeconomic factors among core industrial entities in the state. Over the last four quarters of reported data, Oregon GDP growth has been slower than U.S. GDP growth by about one and a half percentage points, and state job creation lagged the national average as a result. There is some tentative evidence that the state economy is bouncing back—GDP growth averaged 2.9% over Q2-Q3 2024 compared to -0.6% in the two prior quarters, which is the fastest pace since Q1 2023. A growth pickup should translate into more robust hiring, but this has yet to manifest in the job creation data.

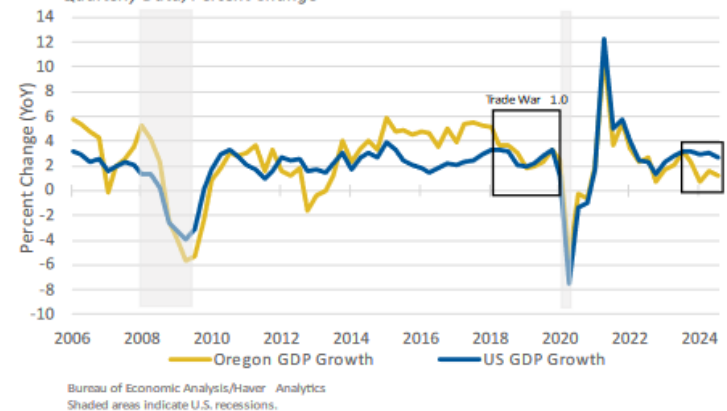
Oregon Usually Grows Faster than U.S.

Oregon as share of U.S. total



Oregon and US Real GDP Growth Over Time

Quarterly Data, Percent Change



⁵ “Oregon Economic and Revenue Forecast – Extended Outlook”. State of Oregon Office of Economic Analysis. March 2025.

Economic Summary (Continued)

5Oregon Economy:

The state is in a precarious position heading into a possible escalation of trade tensions in the near term, given an elevated export share of GDP. The three biggest export sectors are, respectively, computer & electronic products, transportation equipment and machinery, and the three largest export destinations are Mexico, China and Canada (comprising over 50% of total exports in 2023). The economic experience of the state during the onset of tariffs and trade tensions in 2018 poses reason for concern. As illustrated in the figure on the previous page, the state was handily outpacing the national economy before tariffs began and then quickly downshifted the pace of growth (by about 2.5 percentage points) by mid 2019. At present, the state has less of an economic buffer: State GDP was averaging 4.5% in 2017 compared to about 1.2% over the last four quarters; meanwhile, job creation was substantially stronger in 2017 (+40k) compared to 2024 (+22k). The unemployment rate is comparable between the two periods. A parallel outcome in the present environment would put state economic activity close to stagnation.

Recent federal government budget cutbacks and layoffs are also likely to impact state economic activity, particularly in eastern counties where federal employment accounts for a larger share of total payrolls. At the time of publication, it is too early to begin discerning the magnitude of impact, as the latest reported economic statistics are not yet covering the period when reductions transpired.

Topline Forecast Changes

- **Hiring:** Jobs are slightly lower relative to the previous December outlook, with changes mostly within tenths of a percentage point. This is in part due to the trend in payroll gains slowing more than anticipated.
- **Unemployment:** The unemployment rate has been revised lower in the near term as Oregon continues to see relatively low unemployment. With GDP growth projected to slow over the next couple of years, the unemployment rate is projected to drift higher, reaching a peak of 4.5% in 2027.
- **Income:** Personal income is now higher relative to the previous outlook. This is in large part due to strong gains in wages and salaries. The result is an increase in total personal income over the next few years.
- **Population:** Population growth for Oregon has been revised lower. This forecast incorporates the 2024 mid-year population estimate and revisions released by Portland State University Population and Research Center as well as new vital statistics assumptions. The population is expected to grow by an average of 0.6% through the forecast horizon.

⁵ “Oregon Economic and Revenue Forecast – Extended Outlook”. State of Oregon Office of Economic Analysis. March 2025.

Economic Summary (Continued)

⁵Oregon Economy:

Pessimistic Scenario: Moderate Recession

For now, the most likely pessimistic scenario is a moderate recession. There are no clear imbalances in the economy, household finances remain in good shape and firms will be reluctant to let go of workers given the structurally tight labor market.

The moderate recession scenario is for a three-quarter decline in employment totaling 2.3%, followed by a six-quarter recovery period, more in line with the so-called jobless recoveries following the 1990 and 2001 cycles, compared to the faster recoveries in the 1950s, 1960s, and 1970s.

The 2.3% decline in employment is a loss of over 45,000 jobs. The unemployment rate increases to a high of 6.7% in the second half of 2025. Nominal income does not fall outright but growth slows considerably. Next biennium, in 2025–27, total personal income in Oregon is nearly 2.4% below the baseline.

Optimistic Scenario: “No landing” --Solid Growth/Population Rebound

Some factors which could mark a critical break with the baseline forecast could come from a substantial rise in labor productivity (defined as output per hour worked) and an increasing labor force participation rate. Rising productivity enables the existing workforce to accomplish higher levels of output, all else equal. While the labor force participation rate is not particularly contingent on higher population growth and net in-migration, this is one aspect that could result in higher employment levels. Oregon has experienced periods where employment growth has exceeded population growth, necessarily driven by changes in the labor force participation rate.

Pandemic migration patterns differ from recent history substantially. There is good reason to think some of those changes will remain in the decade ahead, particularly when it comes to the combination of housing affordability and working from home resulting in lower migration to Oregon than in decades past. However, such a slow growth baseline does leave upside risks. What would happen if Oregon were to see a typical cyclical rebound in migration in the years ahead? By 2034, Oregon’s employment is nearly 71,000 higher than in the baseline, and total personal income is 3.2% higher than the baseline Forecast.

⁵ “Oregon Economic and Revenue Forecast – Extended Outlook”. State of Oregon Office of Economic Analysis. March 2025.

Economic Summary (Continued)

Local Economy:

Lane County's total employment is expected to grow by 13,000 jobs (7%) between 2023 and 2033, 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 2023. In addition, many job openings are expected due to the need to replace workers who leave their occupations.

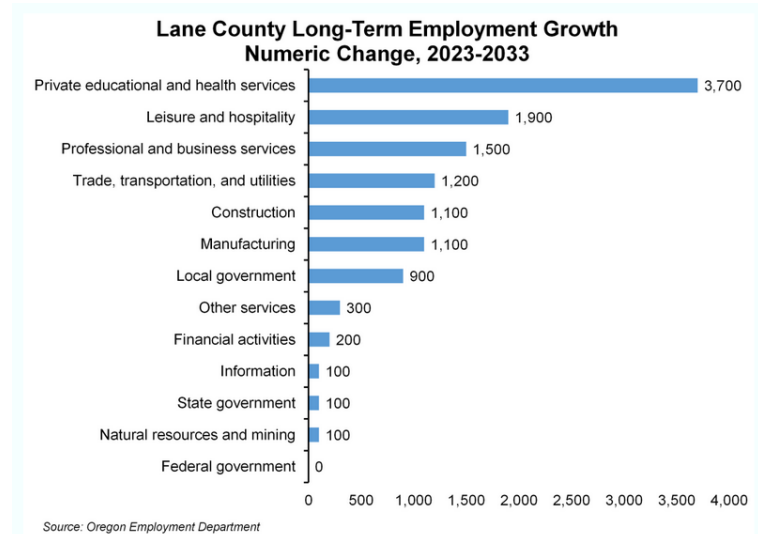
In 2023, there were 174,000 jobs in Lane County. The 7% increase in employment between 2023 and 2033 includes private-sector gains of 11,200 jobs, 1,000 jobs in government, and an additional 800 job gain in self-employed Lane County residents.

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 add the most jobs. The projected 3,700 jobs (13%) in this sector are attributed mostly to 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 over one out of five new jobs created by 2033.

Leisure and hospitality is expected to add the second-largest number of jobs (1,900). Its relatively fast growth (11%) is driven mostly by structural growth and partly by a continued 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 2023 it was still down 600 jobs.

Professional and business services is a large sector expected to add 1,500 jobs, or 9% over the ten-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 temporary firms and call centers.

Construction is a smaller industry that is expected to grow the fastest (14%), adding 1,100 jobs by 2033.

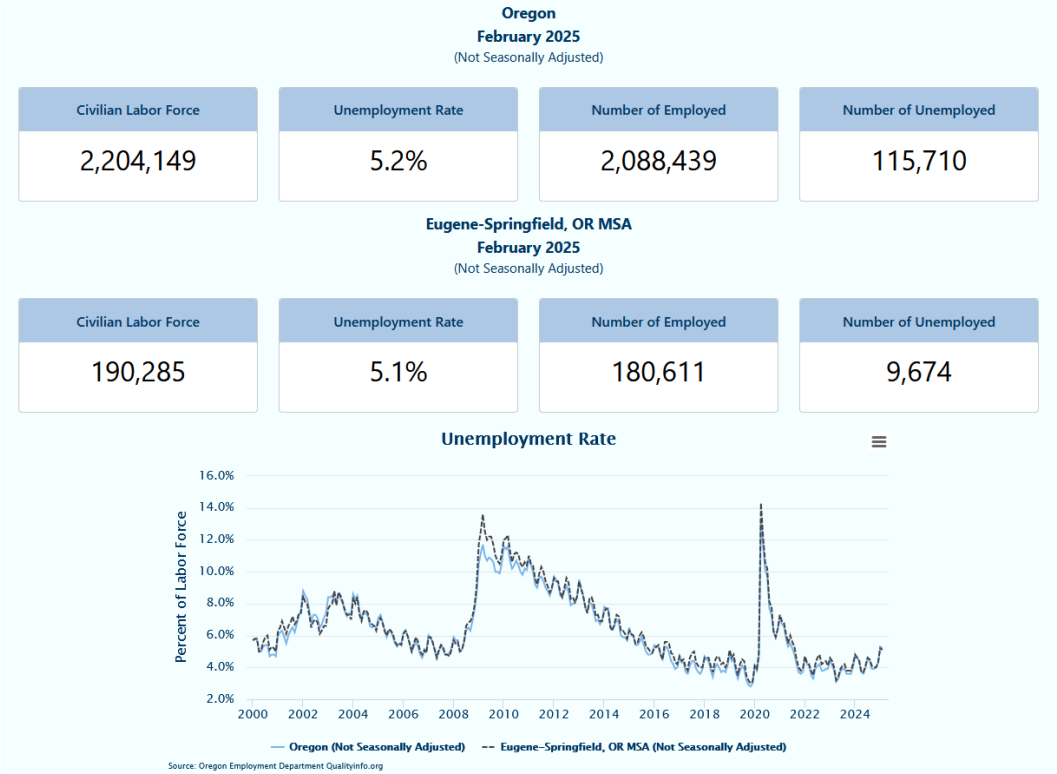


⁶State of Oregon Employment Department

Economic Summary (Continued)

Local Economy (continued):

Lane County's economy, while growing, faces challenges compared to Oregon's state economy, with unemployment rates and certain industry sectors showing disparities. Unemployment rates in Lane County are often higher than the state average. Projections show relatively modest growth in government (3.0%). Federal government is expected to have no change. State government is expected to add 100 jobs (4.0%). Local government will add 900 jobs (3.0%).

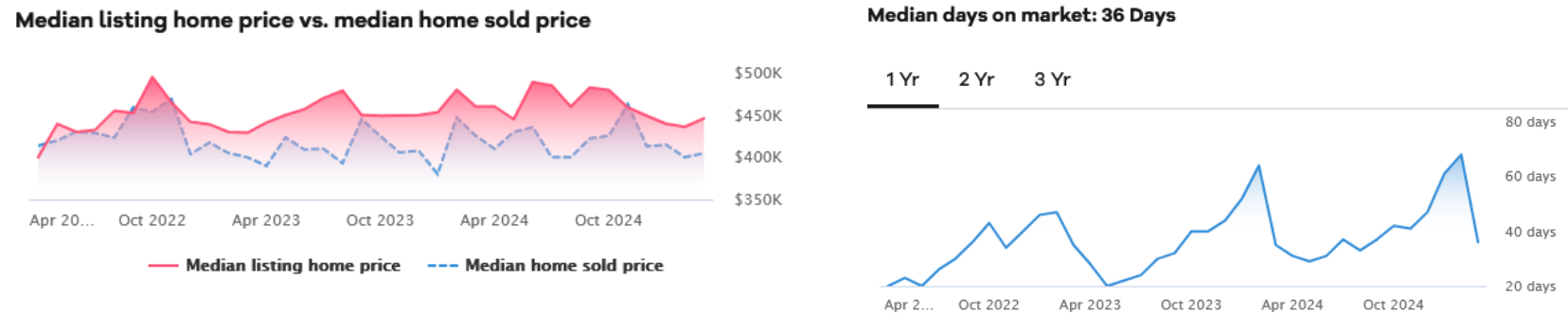


State of Oregon Employment Department

Economic Summary (Continued)

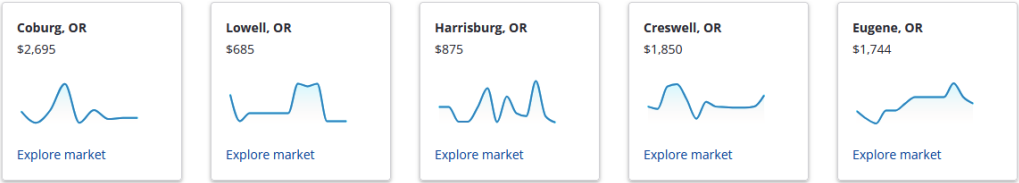
Local Economy (continued):

⁷ In February 2025, the median list price of homes in Springfield was \$446,000, trending down 3.0 percent year-over-year. The median list price per square foot was \$299 and the median sale price was \$405,000. As a comparison, the median list price of homes in Eugene was \$535,000, the median price per square foot was \$307, and the median sale price was \$505,500.



⁸ The average rent price in Springfield is \$1,600 which is up \$100 (6.7 percent) year-over-year. Springfield’s median rent prices are slightly lower than the Eugene median of \$1,744.

Rent trends near Springfield, OR



⁷Realtor.com / ⁸Zillow.com

BUDGET CHALLENGES

For the upcoming fiscal year, the District is confronted with a series of financial challenges that will have significant implications for its budget and operations. A primary concern is the substantial increase in Public Employees Retirement System (PERS) contributions, which is set to rise significantly in the coming year and in future years. As part of the district's long-term financial planning, the District established a PERS side account in 2005, known as the 2005A side account. This account was created through the issuance of pension obligation bonds, which provided an upfront lump sum to the Public Employees Retirement System (PERS) in exchange for a temporary reduction—known as a “rate credit”—to the District's PERS contribution rates.

This rate credit has provided important budgetary relief over the years, helping to reduce the District's required employer contributions to PERS. However, it is important to note that the rate credit associated with the 2005A side account is scheduled to expire at the end of the 2025–2027 biennium.

Despite the expiration of the rate credit, the debt payments on the pension obligation bonds used to fund the side account will continue beyond this point. In other words, the District will lose the benefit of reduced PERS rates while still being responsible for repaying the bond debt through 2028.

This transition represents a significant financial shift, and the District is actively evaluating strategies to manage the resulting budget impact. Planning efforts are underway to address the increase in PERS rates, while also meeting our ongoing financial obligations and continuing to prioritize classroom instruction and student support.

This increase places additional strain on the District's financial resources, particularly as the PERS system is still burdened by a large unfunded liability, further complicating the District's fiscal outlook. These rising retirement costs come at a time when the District is also facing a reduction in federal funding, leaving a gap in essential revenue streams.

Compounding these challenges are the broader economic conditions that have led to rising inflation rates, putting pressure on operational costs. As inflation continues to impact the cost of goods and services, the District must allocate more funds to maintain current service levels, including utilities, supplies, and transportation. The threat of a recession adds further uncertainty to the District's financial outlook, as state and local tax revenues may not grow as expected, reducing the amount of funding available for educational programs. While wage increases are necessary to ensure competitive compensation and employee retention, these increases must be balanced against the District's limited financial resources.

Furthermore, the District is experiencing a decline in student enrollment, which directly impacts its funding under Oregon's Average Daily Membership with Weighting (ADMw) formula. Fewer students mean a reduction in state funding, exacerbating the budget shortfall. The combination of these factors—rising PERS costs, reduced federal funding, inflation, wage pressures, and declining enrollment—poses a significant challenge to the District's ability to maintain its educational programs and meet its fiscal obligations. As a result, the District must approach the upcoming fiscal year with a keen focus on cost control, efficiency, and strategic allocation of resources to ensure continued quality education while navigating these financial hurdles in this fiscal budget year as well as future budget years.

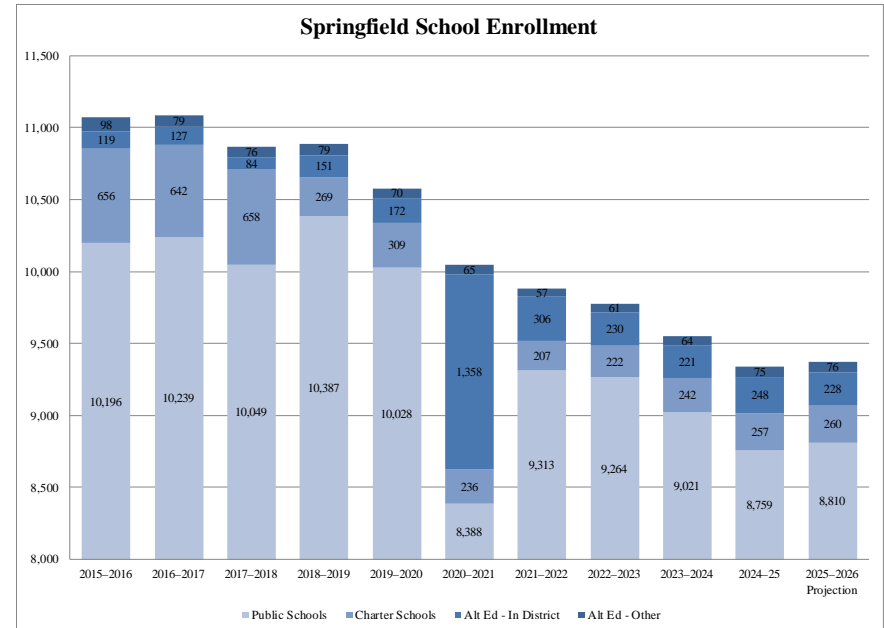
ENROLLMENT PROJECTIONS

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 three 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 has 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	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Kindergarten	778	819	783	816	753	448	670	650	650	593	576
1st	844	780	831	784	806	483	695	697	628	667	614
2nd	879	839	793	826	759	530	677	718	692	625	694
3rd	834	868	820	784	811	492	727	687	705	681	641
4th	841	856	842	827	768	672	658	754	683	707	711
5th	784	849	839	864	794	657	740	672	747	690	738
6th	747	777	812	830	825	708	683	727	657	708	738
7th	754	752	767	779	801	747	727	650	691	634	683
8th	758	751	751	763	760	725	765	741	654	657	637
9th	760	732	695	777	772	765	794	821	772	693	693
10th	689	727	713	765	757	726	749	784	806	746	690
11th	736	697	690	757	711	704	728	708	710	732	712
12th	792	792	713	815	711	731	700	655	626	626	683
Total	10196	10239	10049	10387	10028	8388	9313	9264	9021	8759	8810
% Change	-0.07%	0.42%	-1.86%	3.36%	-3.46%	-16.35%	11.03%	-0.53%	-2.62%	-2.90%	0.58%

Charter Schools

Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
6th	22	18	35	22	40	16	25	29	20	19	23
7th	39	35	44	46	54	41	29	38	47	43	34
8th	59	59	63	63	63	50	44	46	52	53	59
9th	154	128	149	37	50	36	31	40	46	49	40
10th	136	163	125	40	51	42	22	30	36	40	45
11th	129	117	142	29	31	34	35	20	24	32	35
12th	117	122	100	32	20	17	21	19	17	21	24
Total	656	642	658	269	309	236	207	222	242	257	260
% Change	4.63%	-2.13%	2.49%	-59.12%	14.87%	-23.62%	-12.29%	7.25%	9.01%	6.20%	1.17%
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	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
K-5th	0	0	0	15	22	17	18	12	7	13	12
6th-8th	1	0	0	14	15	11	12	17	13	13	14
9th-12th	44	57	46	63	87	73	68	75	64	112	79
K-5th SPS online	20	12	6	6	5	963	70	16	17	8	17
6th-8th SPS online	9	6	6	11	7	155	37	14	30	23	22
9th-12th SPS online	45	52	26	42	36	139	101	96	90	79	84
Total	119	127	84	151	172	1358	306	230	221	248	228
% Change	158.70%	6.72%	-33.86%	79.76%	13.91%	689.53%	-77.47%	-24.84%	-3.91%	12.22%	-8.06%

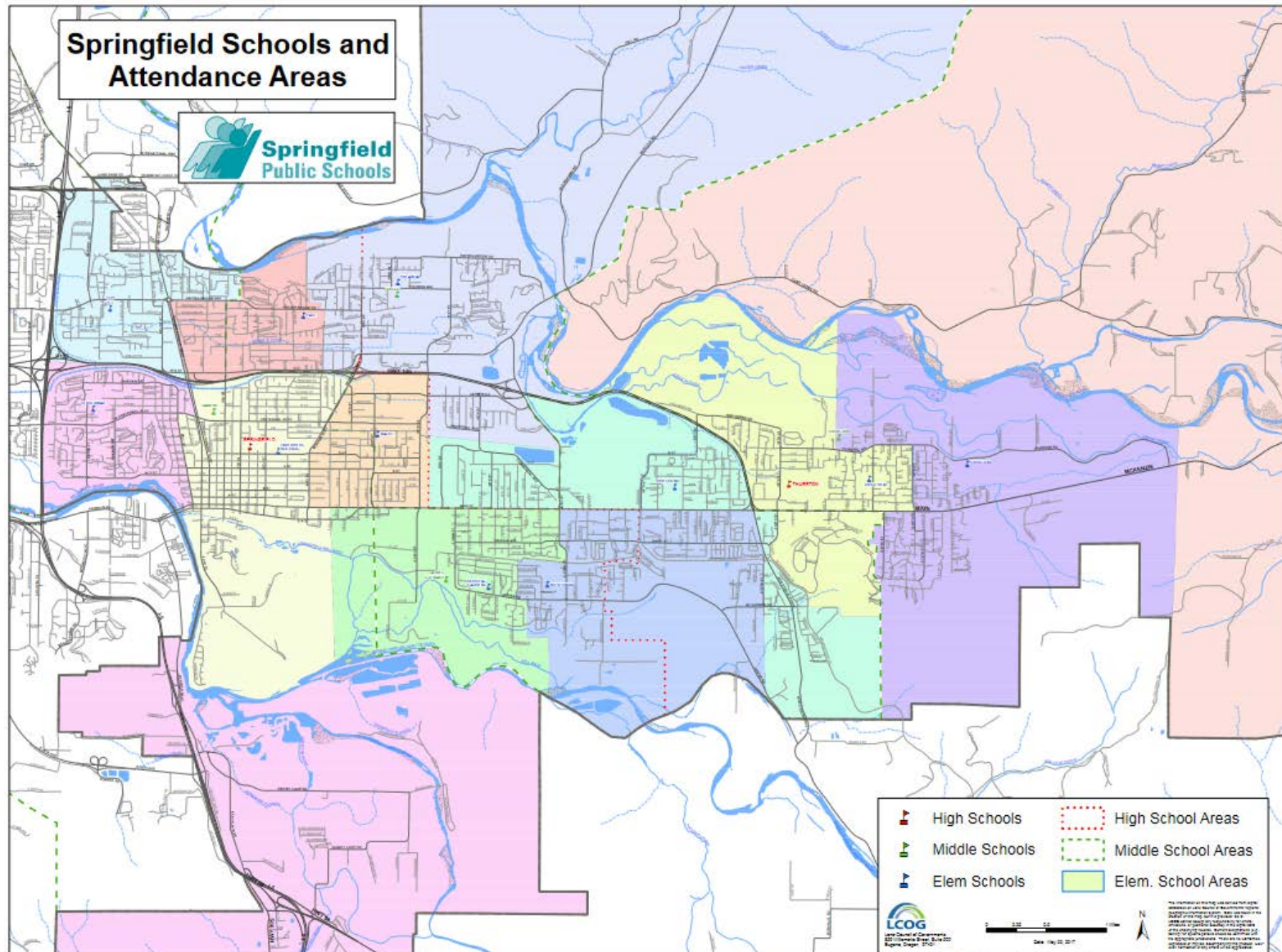
Alternative Education - Other

Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
K-5th	56	32	54	60	55	42	37	37	36	29	35
6th-8th	42	47	22	19	15	23	20	24	28	33	28
9th-12th										13	13
Total	98	79	76	79	70	65	57	61	64	75	76
% Change	5.38%	-19.39%	-3.80%	3.95%	-11.39%	-7.14%	-12.31%	7.02%	4.92%	17.19%	1.33%

Total

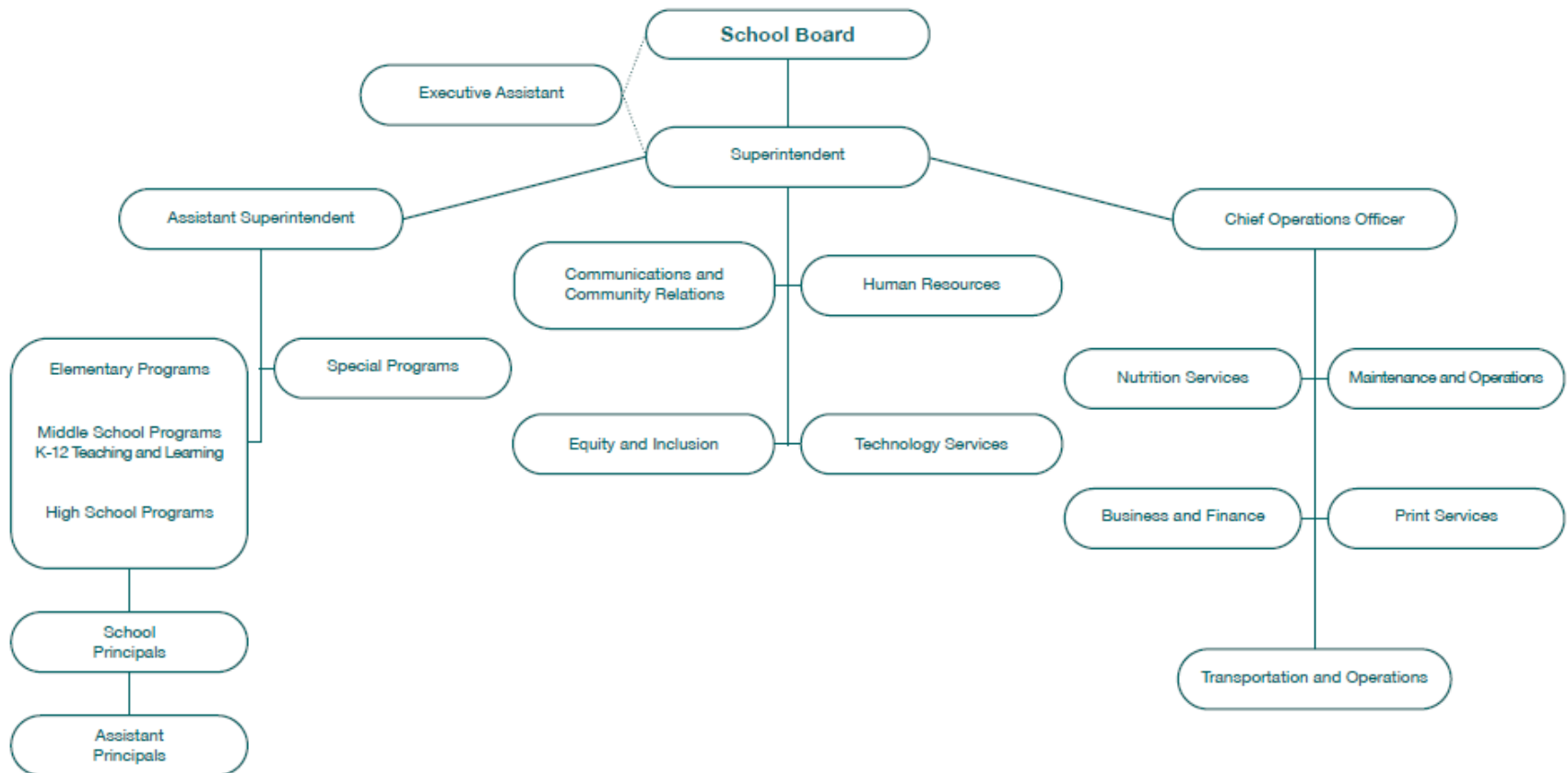
Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
K-5th	5036	5055	4968	4982	4773	4304	4292	4243	4165	4013	4038
6th-8th	2431	2445	2500	2547	2580	2476	2342	2286	2192	2183	2,238
9th-12th	3602	3587	3399	3357	3226	3267	3249	3248	3191	3143	3,098
Total	11069	11087	10867	10886	10579	10047	9883	9777	9548	9339	9,374
% Change	0.91%	0.16%	-1.98%	0.17%	-2.82%	-5.03%	-1.63%	-1.07%	-2.34%	-2.19%	0.37%

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 2025–2026 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:

2025–26 DISTRICT GOALS

Goal 1: Student Success

We will promote growth and success for every student.

We will strengthen student outcomes in literacy, math, and on-track graduation rates, with a focus on focal subgroups. Expanded prevention strategies and more interest-based courses will enhance pathways to graduation. We are committed to hiring, developing, and retaining high-quality staff, refining evaluation tools to support professional growth. Facility improvements will create welcoming environments that foster success. We will continue offering nutritious meals at no charge through the Community Eligibility Program and strengthen cultural intelligence through partnerships with the Equity and Inclusion team.

Goal 2: Family Support

We will support families so that every student is prepared.

We will expand family support services and centers at all schools, improving access to behavioral, health, and wellness resources. Enhanced communication tools will foster stronger family-school connections. Building a diverse, inclusive workforce and advancing culturally responsive practices will further strengthen relationships with students and families across the district.

DISTRICT GOALS (Continued)

Goal 3: Personalized Learning

We will provide personalized learning opportunities for every student.

We will personalize learning environments based on students' strengths, interests, and needs. We will use regular assessments and timely feedback to support individual growth and continuous improvement. We will update state-aligned instructional materials, technology tools, and learning spaces to ensure all students experience a rich, engaging, and differentiated education.

Goal 4: Safe and Inspiring Facilities

We will create safe and future-ready facilities that inspire learning

We will focus on long-range facilities planning to ensure safe, flexible, and inspiring learning environments. Safety updates, transparent practices, and facility improvements will support student well-being and foster partnerships that create new opportunities for learning.

Goal 5: Education Advocacy

We will advocate for funding and policies that support education

We will continue to collaborate with local leaders to monitor legislation, provide resources to strengthen advocacy efforts, and review and update board policies to reflect best practices and new requirements. Through active engagement and strong partnerships, we will advocate for solutions that address the everyday challenges our schools and community face in building a healthy, thriving future.



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 12 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 2025–2026 school year with input for changes from a professional development team that includes representation from a variety of educators.

Professional development for 2025–2026 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 centers on advancing goals rooted in the values outlined above. The 2025-26 budget is intentionally aligned to support progress in the following goal areas:

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 equitable educational outcomes for all students, regardless of circumstance. We strive to develop a highly effective system through the responsible and strategic 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 strengthen family support, resulting in consistent student attendance and readiness to learn. We strive to create a safe, inclusive learning environment for all students, supported by a diverse and exceptional workforce.

Provide Personalized Learning Opportunities for Every Student — The Board and Superintendent are committed to expanding instruction that is high-quality, anchored in a guaranteed and viable curriculum. We strive to reach every student, every day by broadening curricular options that engage learners, encourage them to tap into their strengths, and realize their full potential.

Create Safe and Future Ready Facilities — The Board and Superintendent are committed to maintaining, renovating and expanding facilities to support high-quality instruction and personalized learning. We strive to provide all students with purposeful, innovative spaces that promote life-ready learning.

Advocate for Funding and Policies that Support Education — The Board and Superintendent are committed to collaborating with local, state, and federal elected officials and policymakers. We strive to secure funding and advocate for policies that enhance student success, family support, personalized learning, and safe, inspiring facilities.

BUSINESS OPERATIONS

Department Overview:

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

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

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

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

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

Budgeting Process — 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 continuing 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 2025–2026 budget process, staff invited an expert knowledgeable with the Oregon pension system (PERS) to provide baseline information to the committee and information related to the significant increase in rates for the 2025–2027 biennium. Additionally, a local State Representative and State Senator were able to provide insight on the 2025 legislative session and district staff provided updates to the current budget status, financial projections, as well as projected enrollment information.

BUSINESS OPERATIONS (Continued)

Budget Reductions — 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 2025–2026 fiscal year the District is expecting a leveling in student enrollment, however this stabilizing enrollment may be temporary as long-term enrollment forecast continue to decline. Even with level enrollment, the District is facing reductions due to the realities of the funding formula, increasing PERS costs and inflationary increases. It is important the District manage reserves and avoid supporting ongoing costs with reserve funds.

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 resources from prior General Obligation bonds are fully expended, 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. For the 2025–2026 school year the District is planning on improving green spaces throughout the district, as capital improvement funds are limited.

Other Organizational and Operational Tasks: 2025–2026

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 continuing to focus on future platforms. 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.

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 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.

BUSINESS OPERATIONS (Continued)

- 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 2025–2026:

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. Staffing levels for this area include 58.50 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 technology services. Staffing levels for this area include 8.00 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 2025–2026:

- **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, students unhoused or in foster care, transportation for co-curricular programs, and transportation for school field trips. The 92 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 programs, 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 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 who require certification to operate the smaller 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 to obtain 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 48. 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 for other routes.

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
- Employee Relations and Labor Negotiations
- Performance Management and Evaluations
- Employee Training and Professional Development
- Legal Compliance and Policy Implementation
- Workforce Planning and Retention
- Collaboration with District and Building/Department Leadership

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, 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

To enhance student learning outcomes, the Human Resources Department will focus on strengthening the recruitment, hiring, and retention of high-quality educators and support staff. By implementing targeted recruitment strategies, the District will attract highly qualified and diverse candidates who can meet the needs of all students. Additionally, refining the performance evaluation system will ensure that staff receive meaningful feedback and professional growth opportunities.

District Goal 2: Family Support

Building a diverse, inclusive, and well-supported workforce is essential to better reflecting and serving the families in the community. The Human Resources Department will expand equitable hiring practices to increase staff diversity, ensuring that employees represent the student population. In addition, employee training on cultural responsiveness and family engagement strategies will be enhanced to foster stronger connections between schools and families. Collaboration with district and school leadership will continue to refine policies that encourage positive and effective partnerships between staff, students, and families.

District Goal 5: Education Advocacy

Advocating for policies and practices that support educators, students, and families is a key responsibility of the Human Resources Department. Through labor negotiations, the district will promote fair wages, competitive benefits, and supportive working conditions for educators. Additionally, partnerships with state and local education agencies will be established to advocate for funding and policies that enhance workforce development. Continued collaboration with District leadership will ensure the implementation of equitable policies that advance both student and staff success.

COMMUNICATIONS DEPARTMENT

Key Work and Staffing Summary for 2025–2026:

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 community engagement with external organizations and Springfield residents to build meaningful partnerships and highlight the delivery of our District's high-quality education and support of students.
- Create and contribute to District-led campaigns that will improve student outcomes through high-quality materials and messaging.

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, 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 2025–2026 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 2025–2026 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 2025–2026 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 coordinated 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 2025–2026:

Technology Services will continue to strive towards providing fair and equitable access to technology throughout the 2025-26 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 a data dashboard. When completed, the Synergy Analytics 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. The wireless access points purchased in the bond will be 10 years old this year and are looking at a project to use E-Rate funds to help replace the aging infrastructure and increase student and staff bandwidth to the internet.

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 Synergy Analytics 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.

2025–2026 Staffing: General Fund staffing for 2025–26 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 2025–26 school year to be spent on network, wireless and projection system upgrades.

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:

- 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 2025–2026. 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 from funds received from other school districts that hire Springfield Public Schools to provide instructional services to students who reside within the other districts' boundaries.
- 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.
- 1712 Gate Receipts :** Revenue from patrons of a school – sponsored sporting events.
- 1910 Facility & Property Rental Fees:** Money that is received by the District as payment for rent from groups that utilize District facilities and properties.
- 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.
- 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-Based Information Technology Arrangements:** This revenue source is to record revenue recognition related to new subscription financing arrangements.
- 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 depending on whether the district average experience is more or less than the statewide average teacher experience. A calculated percentage adjustment factor (currently about 247.50% for the 2025–26 year) 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. Springfield School District receives a 70% reimbursement transportation grant. Transportation grants are about 3.0% of the equalization formula revenue.

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

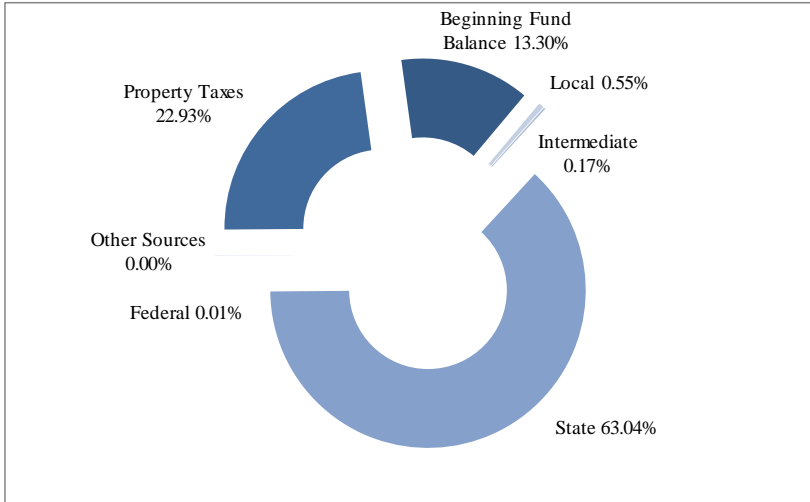
The facility grant is 1.0% of the construction costs for new classrooms, but is subject to a biennial limit of \$8 million (statewide). The grant is for classroom equipment that cannot be included in bonded debt. If eligible facility grants exceed the biennial limit, grants are prorated down to be less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

GENERAL FUND REVENUE DETAIL

Account Code		Description	Actual		Actual		Budgeted		Proposed		Approved		Adopted	
Source	Object		2022–2023		2023–2024		2024–2025		2025–2026		2025–2026		2025–2026	
1111	850	Current Year Property Tax	\$	30,368,890	\$	31,398,594	\$	32,435,783	\$	33,710,653	\$	33,710,653.00	\$	33,710,653.00
1112	850	Prior Years' Property Tax		458,624		351,301		375,000		400,000		400,000		400,000
1311	850	Tuition from Individuals		-		-		1,000		1,000		1,000		1,000
1312	850	Tuition from Other LEAs		16,925		11,754		20,000		20,000		20,000		20,000
1411	850	Transportation Fees from Individual		12,994		36,890		10,000		10,000		10,000		10,000
1510	850	Interest from Investments		1,575,207		2,312,918		640,000		1,250,000		1,250,000		1,250,000
1712	850	Gates Receipts		-		-		-		85,000		85,000		85,000
1911	850	Facility Rental Fees		-		-		1,500		1,500		1,500		1,500
1915	850	Property Rental Fees		1,200		-		-		-		-		-
1920	850	Donations		-		2		5,000		5,000		5,000		5,000
1960	850	Recovery of Prior Years' Expenditures		5,154		1,176		10,000		10,000		10,000		10,000
1990	850	Miscellaneous Local Revenue		88,539		223,146		100,000		100,000		100,000		100,000
2101	850	County School Fund		345,014		256,886		190,000		250,000		250,000		250,000
2199	850	Other Intermediate Sources		36,799		23,994		50,000		50,000		50,000		50,000
3101	850	State School Fund - General Support		84,708,838		87,079,545		88,974,235		92,227,519		92,227,519		92,227,519
3103	850	Common School Fund		1,336,642		1,445,253		1,237,062		1,400,000		1,400,000		1,400,000
3299	850	Other Restricted Grants-in-Aid		5,000		224		-		-		-		-
4500	850	Restricted Federal Funds		4,396		-		-		-		-		-
4505	850	Other Federal Funds		1,674		233		10,000		1,500		1,500		1,500
4801	850	Federal Forest Fees		437,617		393,725		-		-		-		-
5160	850	Lease Purchase Receipts		42,024		-		-		-		-		-
5170	850	Subscription-Based Information Technology		-		-		300,000		-		-		-
5190	850	Subscription Financing		223,305		757,887		-		750,000		750,000		750,000
5331	850	Sale of Fixed Assets		650		-		2,500		2,500		2,500		2,500
5400	850	Beginning Fund Balance		19,648,105		19,759,871		19,038,670		21,001,494		21,001,494		21,001,494
100		Fund Total:	\$	139,317,598	\$	144,053,400	\$	143,400,750	\$	151,276,166	\$	151,276,166	\$	151,276,166

GENERAL FUND REVENUE GRAPHS

Fiscal Year 2025–2026



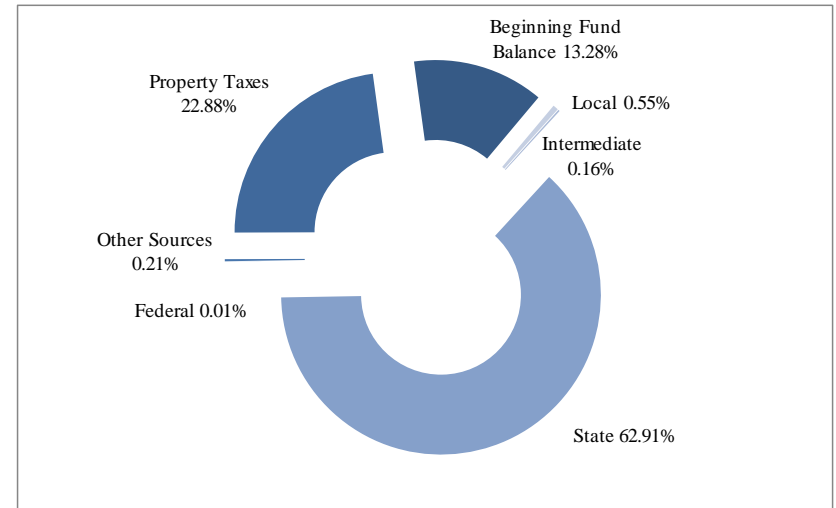
Fiscal Year 2025–2026

Local	\$ 1,482,500
Intermediate	300,000
State	93,627,519
Federal	1,500
Other Sources	752,500
Property Taxes	34,110,653
Beginning Fund Balance	21,001,494
Total	\$ 151,276,166

Fiscal Year 2024–2025

Local	\$ 787,500
Intermediate	240,000
State	90,211,297
Federal	10,000
Other Sources	302,500
Property Taxes	32,810,783
Beginning Fund Balance	19,038,670
Total	\$ 143,400,750

Fiscal Year 2024–2025



GENERAL FUND FUNCTION DETAIL

Function and Description	Actual 2022-23	Actual 2023-24	FTE 2024-25	Adopted 2024-25	FTE 2025-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
1000 Instruction Services								
1111 Elementary K-5 Programs	22,983,853.26	23,143,109.74	211.43	24,449,476	197.23	24,168,220	24,168,220	24,168,220
1113 Elementary Extracurricular	33,278.10	39,123.29	-	42,469	-	75,663	75,663	75,663
1121 Middle School Programs	10,175,252.83	10,090,581.74	90.00	10,973,220	88.48	11,448,556	11,448,556	11,448,556
1122 Middle School Extracurricular	46,318.11	51,810.54	-	55,819	-	181,340	181,340	181,340
1131 High School Programs	12,492,999.10	13,362,010.83	121.57	15,023,450	111.72	14,772,111	14,772,111	14,772,111
1132 High School Extracurricular	34,011.51	100,328.13	-	27,352	3.00	2,008,987	2,008,987	2,008,987
1140 Pre-Kindergarten Programs	249,001.82	172,487.93	4.84	279,114	4.84	301,283	301,283	301,283
1210 Talented & Gifted Programs	29,376.52	35,167.12	-	34,258	-	36,133	36,133	36,133
1220 Restrictive Prgms, Stdnts w/Disabilities	7,086,323.82	7,630,850.04	83.30	9,303,153	92.28	12,395,820	12,395,820	12,395,820
1250 Less Restrict Prgms, Students w/Disabilities	5,298,720.01	5,392,301.52	68.06	6,405,302	66.40	6,753,552	6,753,552	6,753,552
1260 Early Intervention Programs	145,475.51	180,686.15	-	140,000	-	140,000	140,000	140,000
1271 Remediation Programs	53,513.01	86,225.80	-	50,855	-	56,535	56,535	56,535
1280 Alternative Education	1,457,707.48	672,960.98	3.00	700,580	3.00	722,819	722,819	722,819
1288 Charter Schools	2,264,452.87	2,552,993.62	-	2,770,000	-	2,780,000	2,780,000	2,780,000
1291 English Language Development Programs	2,361,474.74	2,478,682.69	32.22	2,956,315	32.22	3,161,029	3,161,029	3,161,029
1292 Teen Parent Programs	2,895.72	27,216.45	0.50	68,061	0.50	71,664	71,664	71,664
1000 Instruction Services Total	64,714,654.41	66,016,536.57	614.92	73,279,424	599.67	79,073,712	79,073,712	79,073,712
2000 Support Services								
2110 Attendance and Social Work Services	2,367,155.97	1,469,359.94	26.71	2,588,124	21.99	2,107,645	2,107,645	2,107,645
2122 Counseling Services	1,290,688.56	1,488,721.41	11.97	1,370,259	13.97	1,723,300	1,723,300	1,723,300
2130 Health Services	1,425,984.27	1,779,644.48	21.41	1,951,783	21.78	2,152,345	2,152,345	2,152,345
2142 Psychological Testing Services	1,024,374.95	1,033,086.99	8.81	1,202,910	8.81	1,283,414	1,283,414	1,283,414
2152 Speech Pathology Services	1,552,842.17	1,580,902.08	13.55	1,710,905	13.55	1,819,660	1,819,660	1,819,660
2160 Occupational Therapy Services	487,297.38	385,846.99	4.94	511,111	4.94	545,543	545,543	545,543
2190 Student Support Services	678,381.90	615,608.82	5.26	774,271	5.26	826,646	826,646	826,646
2210 Improvement of Instruction Services	4,069,588.63	4,830,339.97	30.70	4,748,596	30.50	5,007,608	5,007,608	5,007,608
2213 Curriculum Development Services	12,866.83	2,411.84	-	8,713	-	10,900	10,900	10,900
2215 Equity	60,666.67	80,832.06	-	71,512	-	75,562	75,562	75,562
2219 Educational Technology	108,273.05	108,573.69	-	128,457	-	135,454	135,454	135,454
2221 Education Media Services	799,047.89	952,684.10	14.13	982,235	14.28	1,072,132	1,072,132	1,072,132
2230 Assessment and Testing Services	58,616.75	96,789.85	1.38	114,273	0.50	69,205	69,205	69,205
2240 Staff Development	473,184.44	440,890.44	-	911,995	-	950,317	950,317	950,317
2310 School Board Services	126,202.42	164,856.17	-	187,690	-	187,500	187,500	187,500
2321 Office of the Superintendent	519,415.47	563,858.06	2.00	576,768	2.00	606,404	606,404	606,404
2410 Office of the Principal	9,284,277.07	9,271,463.76	76.38	9,713,347	77.39	10,443,074	10,443,074	10,443,074

GENERAL FUND FUNCTION DETAIL

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2521 Fiscal Services	2,104,002.54	2,237,676.25	9.25	2,412,578	9.25	2,622,806	2,622,806	2,622,806
2540 Operation & Maintenance Services	718,773.62	834,959.69	7.00	876,724	7.00	920,809	920,809	920,809
2541 Carpentry Services	538,622.99	579,258.60	5.00	668,869	5.00	711,651	711,651	711,651
2542 Care & Upkeep of Building Services	7,264,182.26	7,429,693.59	57.75	8,413,988	58.50	9,114,054	9,114,054	9,114,054
2543 Care & Upkeep of Grounds Services	558,454.78	643,835.70	7.00	1,015,612	7.00	758,534	758,534	758,534
2544 Maintenance Services	124,565.42	716,577.64	-	42,512	-	40,212	40,212	40,212
2545 Vehicle Maintenance Services	394,703.76	315,975.46	1.00	320,106	1.00	327,272	327,272	327,272
2546 Security Services	155,714.40	204,452.50	1.00	234,053	1.00	242,629	242,629	242,629
2547 Electrical/Plumbing/HVAC Services	824,609.50	750,804.05	6.00	858,519	8.00	1,231,184	1,231,184	1,231,184
2548 Painting/Furniture Services	350,912.62	355,511.00	3.00	377,863	3.00	400,446	400,446	400,446
2549 Metals Services	260,096.09	283,304.74	2.56	296,499	2.56	319,879	319,879	319,879
2551 Student Transportation Services	6,396,360.79	6,582,482.74	75.88	6,989,500	75.88	7,622,596	7,622,596	7,622,596
2572 Purchasing & Warehouse Services	207,246.96	238,355.82	1.75	195,851	2.00	262,724	262,724	262,724
2574 Printing, Publishing & Duplication	213,277.59	197,670.68	-	214,854	-	214,858	214,858	214,858
2577 Reception Services	33,253.36	59,749.77	0.50	39,237	1.00	96,252	96,252	96,252
2620 Planning, Research & Development	-	-	-	4,000	-	4,000	4,000	4,000
2633 Public Information Services	356,824.88	606,782.20	3.00	659,229	3.00	689,820	689,820	689,820
2641 Human Resources Services	981,331.97	1,195,878.80	7.20	1,272,754	7.20	1,348,479	1,348,479	1,348,479
2661 Technology Services	3,096,056.10	3,718,464.86	14.00	3,214,168	14.00	3,433,061	3,433,061	3,433,061
2670 Records Management Services	5,875.66	2,165.87	-	8,211	-	8,687	8,687	8,687
2680 Interpretation & Translation Services	50,006.65	71,868.48	1.00	108,910	1.00	118,110	118,110	118,110
2000 Support Services Total	48,973,736.36	51,891,339.09	420.13	55,776,986	421.36	59,504,772	59,504,772	59,504,772
3000 Community Services								
3300 Community Services	-	35,996.36	-	-	-	-	-	-
3000 Community Services Total	-	35,996.36	-	-	-	-	-	-
4000 Facilities Acquisition & Construction								
4120 Site Acquisition & Development	839,704.24	1,081.19	-	-	-	-	-	-
4150 Building Acquisition & Improvement	-	-	-	-	-	750,000	750,000	750,000
4190 Capital Outlay - Subscription-Based Technology	795,385.76	1,615,569.93	-	864,090	-	1,174,090	1,174,090	1,174,090
4000 Facilities Acquisition & Construction Total	1,635,090.00	1,616,651.12	-	864,090	-	1,924,090	1,924,090	1,924,090

GENERAL FUND FUNCTION DETAIL

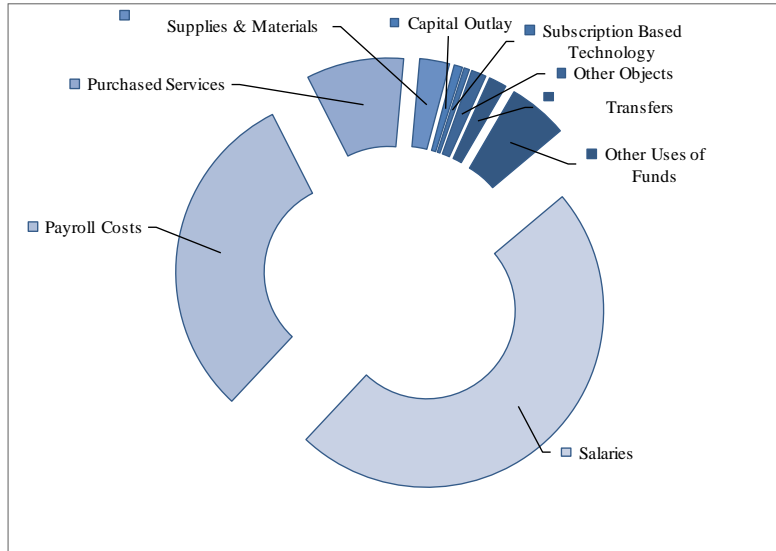
Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
5000 Other Uses								
5130 Subscription-Based Information Technology	-	-	-	375,000	-	-	-	-
5200 Transfer of Funds	4,234,246.00	4,231,896.00	-	4,690,842	-	2,488,314	2,488,314	2,488,314
5000 Other Uses Total	4,234,246.00	4,231,896.00	-	5,065,842	-	2,488,314	2,488,314	2,488,314
6000 Contingency								
6110 Contingency	-	-	-	800,000	-	1,000,000	1,000,000	1,000,000
6000 Contingency Total	-	-	-	800,000	-	1,000,000	1,000,000	1,000,000
7000 Unappropriated Ending Fund Balance								
7770 Unappropriated Ending Fund Balance	19,759,871.10	20,260,981.29	-	7,614,409	-	7,285,278	7,285,278	7,285,278
7000 Unappropriated Ending Fund Balance Total	19,759,871.10	20,260,981.29	-	7,614,409	-	7,285,278	7,285,278	7,285,278
Total	139,317,597.87	144,053,400.43	1,035.05	143,400,750	1,021.03	151,276,166	151,276,166	151,276,166

GENERAL FUND OBJECT SUMMARY

Object and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
100 Salaries	63,469,100.41	66,367,375.60	1,035.05	72,574,717	1,021.03	72,736,587	72,736,587	72,736,587
200 Payroll Costs	35,063,617.43	35,128,492.42	-	39,292,023	-	46,202,043	46,202,043	46,202,043
300 Purchased Services	9,816,020.79	10,278,921.99	-	11,386,648	-	13,470,714	13,470,714	13,470,714
400 Supplies and Materials	3,949,923.07	4,464,572.77	-	3,989,299	-	4,123,317	4,123,317	4,123,317
500 Capital Outlay	1,713,671.64	1,528,143.06	-	1,138,590	-	1,162,090	1,162,090	1,162,090
590 Subscription Based Technology	-	-	-	-	-	750,000	750,000	750,000
600 Other Objects	1,311,147.43	1,793,017.30	-	1,914,222	-	2,057,823	2,057,823	2,057,823
700 Transfers	4,234,246.00	4,231,896.00	-	4,690,842	-	2,488,314	2,488,314	2,488,314
800 Other Uses of Funds	19,759,871.10	20,260,981.29	-	8,414,409	-	8,285,278	8,285,278	8,285,278
Total	139,317,597.87	144,053,400.43	1,035.05	143,400,750	1,021.03	151,276,166	151,276,166	151,276,166

GENERAL FUND OBJECT SUMMARY GRAPHS

Fiscal Year 2025–2026



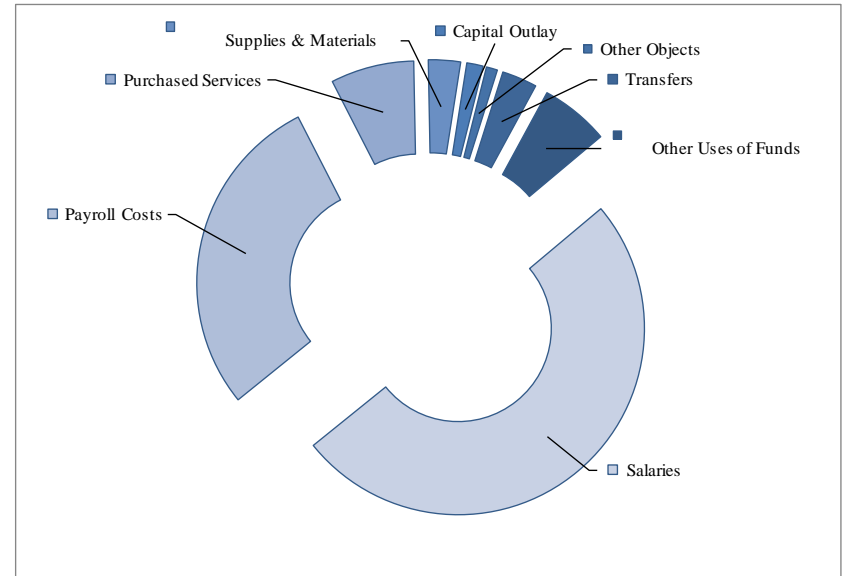
Fiscal Year 2025–2026

Salaries	\$72,736,587	48.08%
Payroll Costs	46,202,043	30.54%
Purchased Services	13,470,714	8.90%
Supplies & Materials	4,123,317	2.73%
Capital Outlay	1,162,090	0.77%
Subscription Based Technology	750,000	0.50%
Other Objects	2,057,823	1.36%
Transfers	2,488,314	1.64%
Other Uses of Funds	8,285,278	5.48%
Total	\$151,276,166	

Fiscal Year 2024–2025

Salaries	\$72,574,717	50.61%
Payroll Costs	39,292,023	27.40%
Purchased Services	11,386,648	7.94%
Supplies & Materials	3,989,299	2.78%
Capital Outlay	1,138,590	0.79%
Other Objects	1,914,222	1.34%
Transfers	4,690,842	3.27%
Other Uses of Funds	8,414,409	5.87%
Total	\$143,400,750	

Fiscal Year 2024–2025



GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2022-23	Actual 2023-24	FTE 2024-25	Adopted 2024-25	FTE 2025-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100 Salaries								
111 Licensed Salaries	37,167,643.81	38,832,934.73	548.89	42,868,309	526.99	41,263,317	41,263,317	41,263,317
112 Classified Salaries	14,297,860.13	14,623,476.97	420.16	17,233,690	428.04	17,858,658	17,858,658	17,858,658
113 Administrators	5,504,637.40	5,803,528.97	44.75	6,445,802	44.75	6,476,479	6,476,479	6,476,479
114 Managerial Classified	1,064,428.21	1,193,221.03	10.25	1,166,535	10.25	1,172,039	1,172,039	1,172,039
118 Exempt Employees	702,608.24	891,368.87	11.00	1,004,424	11.00	1,015,370	1,015,370	1,015,370
121 Licensed Substitutes	1,164,054.57	1,405,567.95	-	1,434,853	-	1,479,172	1,479,172	1,479,172
122 Classified Substitutes	269,714.54	256,298.33	-	334,800	-	343,511	343,511	343,511
123 Temporary Licensed	1,247,666.86	714,063.03	-	-	-	-	-	-
124 Temporary Classified	38,914.62	21,765.43	-	-	-	-	-	-
125 Student Workers	12,170.25	-	-	5,000	-	10,000	10,000	10,000
127 Summer Workers	135,268.66	177,562.99	-	119,380	-	122,961	122,961	122,961
128 Tutors	12,265.00	11,212.86	-	50,000	-	51,500	51,500	51,500
130 Extended Days	31,757.71	64,512.20	-	108,200	-	127,845	127,845	127,845
131 Supplemental Pay	143,710.63	182,377.90	-	201,550	-	199,720	199,720	199,720
133 Activity Pay	79,791.18	82,197.37	-	90,720	-	357,680	357,680	357,680
134 Coaching Pay	-	-	-	-	-	648,584	648,584	648,584
135 Non-Professional Additional Pay	-	-	-	-	-	85,000	85,000	85,000
138 Saturday School	-	-	-	11,500	-	11,500	11,500	11,500
139 Benefit Pay	440,816.26	597,674.96	-	472,965	-	472,785	472,785	472,785
150 Other Pay	135,728.66	275,587.30	-	82,415	-	86,359	86,359	86,359
154 Licensed Extra Duty Pay	436,494.76	508,079.26	-	351,549	-	349,699	349,699	349,699
155 Classified Extra Duty Pay	68,935.57	130,195.06	-	103,125	-	105,575	105,575	105,575
182 Licensed Educational Stipend	196,200.00	196,200.00	-	200,000	-	200,000	200,000	200,000
189 Contracted Services	318,433.35	399,550.39	-	289,900	-	298,833	298,833	298,833
100 Salaries Total	63,469,100.41	66,367,375.60	1,035.05	72,574,717	1,021.03	72,736,587	72,736,587	72,736,587
200 Payroll Costs								
210 PERS	14,645,809.25	15,085,194.46	-	16,893,081	-	22,313,603	22,313,603	22,313,603
220 Social Security	4,651,005.02	4,834,717.66	-	5,375,813	-	5,380,485	5,380,485	5,380,485
230 Other Payroll Costs	487,109.04	917,327.50	-	1,268,828	-	1,289,873	1,289,873	1,289,873
240 Insurance	14,768,119.15	14,170,503.75	-	15,624,301	-	17,188,082	17,188,082	17,188,082
247 VER Contribution	500,000.00	100,000.00	-	100,000	-	-	-	-
249 Tuition Reimbursement	11,574.97	20,749.05	-	30,000	-	30,000	30,000	30,000
200 Payroll Costs Total	35,063,617.43	35,128,492.42	-	39,292,023	-	46,202,043	46,202,043	46,202,043

GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2022-23	Actual 2023-24	FTE 2024-25	Adopted 2024-25	FTE 2025-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
300 Purchased Services								
310 Instructional, Professional and Technical Services	1,711,965.99	1,194,687.48	-	2,122,775	-	3,877,240	3,877,240	3,877,240
322 Repairs & Maintenance	789,739.88	1,424,384.25	-	677,928	-	667,896	667,896	667,896
324 Rentals	117,660.64	66,188.87	-	45,300	-	66,300	66,300	66,300
325 Electricity	1,143,216.95	1,140,720.18	-	1,127,098	-	1,345,194	1,345,194	1,345,194
326 Fuel	683,104.11	494,232.52	-	697,704	-	661,516	661,516	661,516
327 Water & Sewer	466,917.54	461,274.88	-	820,861	-	766,673	766,673	766,673
328 Garbage	207,145.20	214,031.38	-	174,077	-	214,710	214,710	214,710
330 Student Transportation	145,565.97	116,430.52	-	8,881	-	8,750	8,750	8,750
340 Travel	252,769.85	216,477.77	-	351,345	-	360,890	360,890	360,890
351 Telephone	291,179.06	303,823.00	-	272,320	-	273,320	273,320	273,320
352 Copier Use	100,250.51	92,987.27	-	108,910	-	108,905	108,905	108,905
353 Postage	48,805.68	56,174.77	-	63,203	-	59,284	59,284	59,284
354 Advertising	5,177.67	8,850.90	-	12,500	-	10,400	10,400	10,400
355 Printing	298,244.93	326,608.46	-	306,877	-	316,987	316,987	316,987
359 Other Communication	54,446.53	55,465.07	-	89,065	-	71,340	71,340	71,340
360 Payments to Charter Schools	2,264,452.87	2,552,993.62	-	2,770,000	-	2,780,000	2,780,000	2,780,000
371 Tuition - Within State	39,573.13	44,612.18	-	370,000	-	370,000	370,000	370,000
373 Tuition - Private Schools	620,025.00	656,445.00	-	680,000	-	680,000	680,000	680,000
374 Other Tuition	-	14,095.90	-	1,000	-	1,000	1,000	1,000
381 Audit Services	38,790.00	43,230.00	-	45,000	-	45,000	45,000	45,000
382 Legal Services	15,622.68	60,186.49	-	36,500	-	49,000	49,000	49,000
383 Architect/Engineer Services	17,750.00	153,905.51	-	50,000	-	30,000	30,000	30,000
388 Election Services	12,077.78	-	-	15,000	-	-	-	-
389 Noninstructional Prof & Tech	423,418.46	516,489.51	-	472,748	-	637,753	637,753	637,753
390 Other Professional & Technical Services	68,120.36	64,626.46	-	67,556	-	68,556	68,556	68,556
300 Purchased Services Total	9,816,020.79	10,278,921.99	-	11,386,648	-	13,470,714	13,470,714	13,470,714
400 Supplies and Materials								
410 Supplies & Materials	2,113,794.66	2,194,229.67	-	2,243,056	-	2,448,075	2,448,075	2,448,075
420 Textbooks	52,157.94	34,369.21	-	27,210	-	29,910	29,910	29,910
430 Library Books	7,643.49	26,490.96	-	30,353	-	28,823	28,823	28,823
440 Periodicals	2,552.49	1,643.29	-	3,050	-	2,100	2,100	2,100
460 Nonconsumable Supplies	206,225.50	290,822.53	-	254,761	-	267,442	267,442	267,442
470 Software	1,130,506.22	1,535,637.09	-	1,150,606	-	1,074,122	1,074,122	1,074,122
480 Computer Hardware	437,042.77	381,380.02	-	280,263	-	272,845	272,845	272,845
400 Supplies and Materials Total	3,949,923.07	4,464,572.77	-	3,989,299	-	4,123,317	4,123,317	4,123,317

GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2022-23	Actual 2023-24	FTE 2024-25	Adopted 2024-25	FTE 2025-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
500 Capital Outlay								
520 Building Acquisition & Improve	413,164.81	522,381.57	-	659,090	-	974,090	974,090	974,090
530 Improvements Other Than Buildings	827,113.04	941,337.99	-	-	-	-	-	-
541 Equipment	369,588.09	42,373.50	-	396,500	-	105,000	105,000	105,000
543 Vehicles	97,286.70	-	-	83,000	-	83,000	83,000	83,000
550 Depreciable Technology	6,519.00	-	-	-	-	-	-	-
564 Bus & Capital Improvements	-	22,050.00	-	-	-	-	-	-
590 Subscription Based Technology	-	-	-	-	-	750,000	750,000	750,000
500 Capital Outlay Total	1,713,671.64	1,528,143.06	-	1,138,590	-	1,912,090	1,912,090	1,912,090
600 Other Objects								
610 Debt Service Principal	123,451.20	383,427.34	-	375,000	-	166,424	166,424	166,424
640 Dues & Fees	81,825.24	126,132.78	-	92,285	-	153,685	153,685	153,685
650 Insurance & Judgments	963,929.93	1,117,019.39	-	1,255,959	-	1,507,150	1,507,150	1,507,150
670 Taxes & Licenses	141,941.06	166,437.79	-	190,978	-	230,564	230,564	230,564
600 Other Objects Total	1,311,147.43	1,793,017.30	-	1,914,222	-	2,057,823	2,057,823	2,057,823
700 Transfers								
710 Transfers	4,234,246.00	4,231,896.00	-	4,690,842	-	2,488,314	2,488,314	2,488,314
700 Transfers Total	4,234,246.00	4,231,896.00	-	4,690,842	-	2,488,314	2,488,314	2,488,314
800 Other Uses of Funds								
810 Contingency	-	-	-	800,000	-	1,000,000	1,000,000	1,000,000
820 Reserved for Next Year	19,759,871.10	20,260,981.29	-	7,614,409	-	7,285,278	7,285,278	7,285,278
800 Other Uses of Funds Total	19,759,871.10	20,260,981.29	-	8,414,409	-	8,285,278	8,285,278	8,285,278
Total	139,317,597.87	144,053,400.43	1,035.05	143,400,750	1,021.03	151,276,166	151,276,166	151,276,166

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

- Don Hakala, Principal
- Carla Smith, Principal
- TBD, Principal
- Josh Donaldson, Principal
- Megan Knight, Principal
- Brady Cottle, 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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1111 Elementary K-5 Programs								
111 Licensed Salaries	12,729,751.52	13,291,720.06	182.60	14,261,060	167.40	13,107,420	13,107,420	13,107,420
112 Classified Salaries	886,369.62	867,808.40	28.83	998,458	29.83	1,051,852	1,051,852	1,051,852
121 Licensed Substitutes	522,568.89	609,812.37	-	550,000	-	566,500	566,500	566,500
122 Classified Substitutes	84,603.95	103,017.42	-	73,000	-	75,190	75,190	75,190
123 Temporary Licensed	329,534.63	104,175.45	-	-	-	-	-	-
124 Temporary Classified	-	12,657.75	-	-	-	-	-	-
130 Other Pay	13,439.16	19,121.22	-	12,223	-	12,223	12,223	12,223
210 PERS	3,380,107.45	3,385,038.99	-	3,682,104	-	4,515,718	4,515,718	4,515,718
220 Social Security	1,072,327.21	1,098,117.40	-	1,177,766	-	1,095,299	1,095,299	1,095,299
230 Other Payroll Costs	76,737.38	168,003.43	-	235,239	-	218,744	218,744	218,744
240 Insurance	3,403,147.31	3,189,115.28	-	3,163,275	-	3,278,737	3,278,737	3,278,737
247 VER Contribution	250,000.00	50,000.00	-	50,000	-	-	-	-
310 Instructional, Professional and Technical Services	175.00	652.09	-	350	-	-	-	-
322 Repairs & Maintenance	539.00	3,794.00	-	3,700	-	3,700	3,700	3,700
330 Student Transportation	2,264.70	2,519.67	-	700	-	1,250	1,250	1,250
340 Travel	633.42	405.48	-	150	-	150	150	150
355 Printing	105,244.00	115,427.33	-	99,252	-	102,500	102,500	102,500
410 Supplies & Materials	77,512.31	85,964.24	-	102,999	-	102,707	102,707	102,707
420 Textbooks	31,238.73	11,749.73	-	12,900	-	13,000	13,000	13,000
430 Library Books	1,382.24	7,490.28	-	8,300	-	8,000	8,000	8,000
440 Periodicals	-	-	-	700	-	-	-	-
460 Nonconsumable Supplies	7,565.60	5,301.62	-	7,450	-	6,630	6,630	6,630
470 Software	7,969.96	8,190.21	-	6,150	-	4,900	4,900	4,900
480 Computer Hardware	438.27	1,857.32	-	1,500	-	1,500	1,500	1,500
640 Dues & Fees	302.91	1,170.00	-	2,200	-	2,200	2,200	2,200
1111 Elementary K-5 Programs Total	22,983,853.26	23,143,109.74	211.43	24,449,476	197.23	24,168,220	24,168,220	24,168,220

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1113 Elementary Extracurricular								
130 Other Pay	25,650.54	30,542.00	-	32,070	-	54,072	54,072	54,072
210 PERS	5,601.45	5,963.22	-	7,552	-	16,789	16,789	16,789
220 Social Security	1,891.59	2,272.17	-	2,373	-	4,001	4,001	4,001
230 Other Payroll Costs	134.52	345.90	-	474	-	801	801	801
1113 Elementary Extracurricular Total	33,278.10	39,123.29	-	42,469	-	75,663	75,663	75,663

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1121 Middle School Programs								
111 Licensed Salaries	5,968,885.99	5,976,613.53	85.50	6,677,550	83.79	6,560,757	6,560,757	6,560,757
112 Classified Salaries	157,201.27	147,280.60	4.50	149,100	4.69	158,301	158,301	158,301
121 Licensed Substitutes	225,623.55	271,113.07	-	240,000	-	247,200	247,200	247,200
122 Classified Substitutes	2,334.32	2,752.59	-	5,000	-	5,150	5,150	5,150
123 Temporary Licensed	93,950.80	74,683.67	-	-	-	-	-	-
130 Other Pay	2,855.12	2,455.52	-	13,930	-	14,240	14,240	14,240
210 PERS	1,483,835.45	1,491,350.71	-	1,646,313	-	2,136,637	2,136,637	2,136,637
220 Social Security	479,081.52	477,963.00	-	524,948	-	516,329	516,329	516,329
230 Other Payroll Costs	34,036.09	72,815.35	-	104,869	-	103,142	103,142	103,142
240 Insurance	1,435,121.61	1,342,513.58	-	1,357,163	-	1,481,127	1,481,127	1,481,127
247 VER Contribution	125,000.00	25,001.00	-	25,000	-	-	-	-
310 Instructional, Professional and Technical Services	-	549.95	-	6,000	-	6,000	6,000	6,000
322 Repairs & Maintenance	6,373.17	11,495.25	-	8,554	-	7,853	7,853	7,853
330 Student Transportation	1,428.90	1,462.65	-	500	-	500	500	500
340 Travel	33.00	-	-	1,500	-	1,500	1,500	1,500
355 Printing	70,267.27	70,963.99	-	56,757	-	57,852	57,852	57,852
389 Noninstructional Prof & Tech	62.50	-	-	-	-	-	-	-
410 Supplies & Materials	76,926.58	82,873.31	-	141,889	-	136,657	136,657	136,657
420 Textbooks	4,124.91	6,180.02	-	5,660	-	5,660	5,660	5,660
430 Library Books	-	-	-	4,000	-	4,000	4,000	4,000
440 Periodicals	-	98.89	-	50	-	-	-	-
460 Nonconsumable Supplies	6,830.16	29,998.46	-	4,304	-	5,505	5,505	5,505
470 Software	1,102.85	405.78	-	133	-	146	146	146
480 Computer Hardware	177.77	1,670.82	-	-	-	-	-	-
640 Dues & Fees	-	340.00	-	-	-	-	-	-
1121 Middle School Programs Total	10,175,252.83	10,090,581.74	90.00	10,973,220	88.48	11,448,556	11,448,556	11,448,556

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1122 Middle School Extracurricular								
130 Other Pay	35,062.00	39,789.00	-	42,150	-	83,855	83,855	83,855
210 PERS	8,494.56	8,729.68	-	9,926	-	26,038	26,038	26,038
220 Social Security	2,577.16	2,849.08	-	3,119	-	6,205	6,205	6,205
389 Noninstructional Prof & Tech	-	-	-	-	-	64,000	64,000	64,000
230 Other Payroll Costs	184.39	442.78	-	624	-	1,242	1,242	1,242
1122 Middle School Extracurricular Total	46,318.11	51,810.54	-	55,819	-	181,340	181,340	181,340

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1131 High School Programs								
111 Licensed Salaries	7,349,374.00	7,921,970.61	117.31	9,161,911	108.22	8,473,626	8,473,626	8,473,626
112 Classified Salaries	59,008.11	54,264.17	4.26	127,813	3.50	111,987	111,987	111,987
121 Licensed Substitutes	259,251.12	290,406.54	-	270,000	-	278,100	278,100	278,100
122 Classified Substitutes	201.38	-	-	1,000	-	1,030	1,030	1,030
123 Temporary Licensed	311,344.01	290,948.07	-	-	-	-	-	-
130 Other Pay	43,670.28	76,852.05	-	104,250	-	101,710	101,710	101,710
210 PERS	1,850,404.16	1,942,548.78	-	2,251,385	-	2,747,274	2,747,274	2,747,274
220 Social Security	594,254.86	635,338.92	-	715,886	-	662,615	662,615	662,615
230 Other Payroll Costs	42,058.44	96,614.41	-	143,044	-	132,387	132,387	132,387
240 Insurance	1,582,935.35	1,608,514.21	-	1,833,047	-	1,869,721	1,869,721	1,869,721
247 VER Contribution	125,000.00	24,999.00	-	25,000	-	-	-	-
310 Instructional, Professional and Technical Services	18,924.38	82,898.38	-	7,850	-	6,350	6,350	6,350
322 Repairs & Maintenance	10,381.30	19,656.70	-	15,390	-	10,050	10,050	10,050
324 Rentals	11,175.00	18,740.00	-	4,550	-	4,550	4,550	4,550
326 Fuel	101.10	-	-	-	-	-	-	-
330 Student Transportation	9,683.32	9,388.02	-	3,831	-	3,450	3,450	3,450
340 Travel	-	1,602.58	-	-	-	-	-	-
355 Printing	68,384.02	75,125.04	-	91,044	-	94,921	94,921	94,921
370 Tuition	-	79.90	-	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	127,337.22	159,774.94	-	237,989	-	236,690	236,690	236,690
420 Textbooks	2,374.81	855.50	-	2,750	-	2,750	2,750	2,750
430 Library Books	-	216.19	-	800	-	800	800	800
460 Nonconsumable Supplies	12,435.02	32,046.17	-	16,710	-	17,700	17,700	17,700
470 Software	5,108.92	13,590.30	-	700	-	4,600	4,600	4,600
480 Computer Hardware	3,766.34	293.14	-	4,000	-	4,000	4,000	4,000
640 Dues & Fees	4,630.96	1,370.00	-	2,500	-	4,000	4,000	4,000
670 Taxes & Licenses	170.00	3,917.21	-	-	-	1,800	1,800	1,800
1131 High School Programs Total	12,492,999.10	13,362,010.83	121.57	15,023,450	111.72	14,772,111	14,772,111	14,772,111

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. Please note that the Co-Curricular Fund has been rolled into the General Fund beginning with the 2025–26 budget year.

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1132 High School Extracurricular								
111 Licensed Salaries	-	-	-	-	3.00	234,900	234,900	234,900
121 Licensed Substitutes	-	-	-	-	-	5,000	5,000	5,000
130 Other Pay	19,078.64	11,866.37	-	16,500	-	968,337	968,337	968,337
210 PERS	4,626.68	2,791.32	-	3,886	-	374,672	374,672	374,672
220 Social Security	1,398.71	870.54	-	1,221	-	89,365	89,365	89,365
230 Other Payroll Costs	98.66	136.22	-	245	-	17,873	17,873	17,873
240 Insurance	-	-	-	-	-	50,340	50,340	50,340
310 Instructional, Professional and Technical Services	7,388.00	7,325.00	-	-	-	500	500	500
322 Repairs & Maintenance	-	-	-	-	-	18,000	18,000	18,000
324 Rentals	537.50	3,237.50	-	4,000	-	5,000	5,000	5,000
330 Student Transportation	-	72,569.70	-	-	-	-	-	-
340 Travel	-	-	-	-	-	3,500	3,500	3,500
355 Printing	483.32	-	-	1,500	-	2,000	2,000	2,000
389 Noninstructional Prof & Tech	400.00	650.00	-	-	-	85,000	85,000	85,000
410 Supplies & Materials	-	881.48	-	-	-	40,000	40,000	40,000
460 Nonconsumable Supplies	-	-	-	-	-	40,000	40,000	40,000
470 Software	-	-	-	-	-	24,500	24,500	24,500
541 Equipment	-	-	-	-	-	20,000	20,000	20,000
640 Dues & Fees	-	-	-	-	-	30,000	30,000	30,000
1132 High School Extracurricular Total	34,011.51	100,328.13	-	27,352	3.00	2,008,987	2,008,987	2,008,987

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1140 Pre-Kindergarten Programs								
112 Classified Salaries	137,774.86	97,476.38	4.84	158,176	4.84	160,247	160,247	160,247
122 Classified Substitutes	155.16	-	-	200	-	206	206	206
130 Other Pay	-	14.63	-	-	-	-	-	-
210 PERS	33,692.97	23,463.37	-	37,278	-	49,801	49,801	49,801
220 Social Security	9,311.04	6,105.68	-	11,720	-	11,874	11,874	11,874
230 Other Payroll Costs	738.17	1,014.17	-	2,345	-	2,375	2,375	2,375
240 Insurance	65,213.17	42,880.92	-	61,895	-	69,480	69,480	69,480
355 Printing	-	-	-	100	-	500	500	500
389 Noninstructional Prof & Tech	-	-	-	300	-	300	300	300
410 Supplies & Materials	1,951.09	1,402.83	-	2,500	-	2,500	2,500	2,500
460 Nonconsumable Supplies	165.36	129.95	-	4,600	-	4,000	4,000	4,000
1140 Pre-Kindergarten Programs Total	249,001.82	172,487.93	4.84	279,114	4.84	301,283	301,283	301,283

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1210 Talented & Gifted Programs								
121 Licensed Substitutes	-	1,031.60	-	-	-	-	-	-
130 Other Pay	21,204.49	24,585.74	-	25,000	-	25,000	25,000	25,000
210 PERS	5,266.93	6,129.79	-	5,888	-	7,763	7,763	7,763
220 Social Security	1,560.60	1,881.08	-	1,850	-	1,850	1,850	1,850
230 Other Payroll Costs	110.37	285.25	-	370	-	370	370	370
240 Insurance	1,129.33	943.58	-	-	-	-	-	-
355 Printing	81.80	102.13	-	150	-	150	150	150
410 Supplies & Materials	23.00	207.95	-	1,000	-	1,000	1,000	1,000
1210 Talented & Gifted Programs Total	29,376.52	35,167.12	-	34,258	-	36,133	36,133	36,133

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1220 Restrictive Prgrms, Stdnts w/Disabilities								
111 Licensed Salaries	1,301,887.73	2,171,915.16	26.20	2,046,220	30.80	2,411,640	2,411,640	2,411,640
112 Classified Salaries	1,436,767.46	1,415,416.85	57.10	1,958,724	61.48	2,072,441	2,072,441	2,072,441
121 Licensed Substitutes	32,163.53	58,726.82	-	52,000	-	53,560	53,560	53,560
122 Classified Substitutes	34,794.53	29,779.96	-	45,000	-	46,350	46,350	46,350
123 Temporary Licensed	261,010.15	51,014.55	-	-	-	-	-	-
124 Temporary Classified	36,977.41	5,044.61	-	-	-	-	-	-
130 Other Pay	153,501.12	183,037.79	-	138,250	-	139,750	139,750	139,750
210 PERS	715,356.81	848,340.14	-	981,513	-	1,446,087	1,446,087	1,446,087
220 Social Security	235,788.92	281,412.40	-	314,241	-	349,577	349,577	349,577
230 Other Payroll Costs	17,771.98	43,382.36	-	62,754	-	69,829	69,829	69,829
240 Insurance	954,059.14	985,650.00	-	1,252,444	-	1,534,579	1,534,579	1,534,579
310 Instructional, Professional and Technical Services	1,092,013.61	664,413.01	-	1,371,997	-	3,141,997	3,141,997	3,141,997
322 Repairs & Maintenance	-	1,434.80	-	-	-	-	-	-
324 Rentals	-	2,148.80	-	-	-	20,000	20,000	20,000
330 Student Transportation	1,869.91	2,948.91	-	1,000	-	1,000	1,000	1,000
340 Travel	5,455.36	9,741.04	-	2,860	-	2,860	2,860	2,860
355 Printing	3,142.39	2,261.20	-	2,000	-	2,000	2,000	2,000
371 Tuition - Within State	39,573.13	44,612.18	-	370,000	-	370,000	370,000	370,000
373 Tuition - Private Schools	620,025.00	656,445.00	-	680,000	-	680,000	680,000	680,000
389 Noninstructional Prof & Tech	94,832.77	115,929.34	-	-	-	-	-	-
410 Supplies & Materials	20,268.22	20,098.73	-	9,000	-	39,000	39,000	39,000
420 Textbooks	14,243.77	9,683.85	-	2,000	-	2,000	2,000	2,000
460 Nonconsumable Supplies	164.50	17,746.44	-	500	-	500	500	500
470 Software	12,002.32	6,259.92	-	12,650	-	12,650	12,650	12,650
480 Computer Hardware	-	2,668.82	-	-	-	-	-	-
640 Dues & Fees	1,957.26	737.36	-	-	-	-	-	-
670 Taxes & Licenses	696.80	-	-	-	-	-	-	-
1220 Restrictive Prgrms, Stdnts w/Disabilities Total	7,086,323.82	7,630,850.04	83.30	9,303,153	92.28	12,395,820	12,395,820	12,395,820

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1250 Less Restrict Prgms, Students w/Disabilities								
111 Licensed Salaries	2,519,884.47	2,612,449.69	36.30	2,835,030	36.30	2,842,290	2,842,290	2,842,290
112 Classified Salaries	709,850.89	681,233.50	31.26	1,065,860	29.60	1,021,468	1,021,468	1,021,468
113 Administrators	4,114.00	4,278.00	0.50	62,145	0.50	61,850	61,850	61,850
121 Licensed Substitutes	69,323.52	62,087.30	-	80,000	-	82,400	82,400	82,400
122 Classified Substitutes	5,042.72	12,428.87	-	10,000	-	10,300	10,300	10,300
123 Temporary Licensed	52,043.35	103,174.16	-	-	-	-	-	-
124 Temporary Classified	102.42	-	-	-	-	-	-	-
130 Other Pay	20,426.51	11,310.02	-	13,240	-	13,150	13,150	13,150
210 PERS	804,059.55	787,641.71	-	949,397	-	1,239,521	1,239,521	1,239,521
220 Social Security	245,680.89	253,308.79	-	301,127	-	298,022	298,022	298,022
230 Other Payroll Costs	17,745.15	39,036.16	-	60,181	-	59,555	59,555	59,555
240 Insurance	845,920.14	824,930.13	-	1,025,822	-	1,122,496	1,122,496	1,122,496
310 Instructional, Professional and Technical Services	-	-	-	1,000	-	1,000	1,000	1,000
330 Student Transportation	-	-	-	500	-	500	500	500
340 Travel	128.57	57.32	-	-	-	-	-	-
355 Printing	3.89	-	-	-	-	-	-	-
410 Supplies & Materials	439.94	365.87	-	1,000	-	1,000	1,000	1,000
480 Computer Hardware	2,158.00	-	-	-	-	-	-	-
640 Dues & Fees	1,796.00	-	-	-	-	-	-	-
1250 Less Restrict Prgms, Students w/Disabilities Total	5,298,720.01	5,392,301.52	68.06	6,405,302	66.40	6,753,552	6,753,552	6,753,552

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1260 Early Intervention Programs								
310 Instructional, Professional and Technical Services	145,414.11	166,624.35	-	140,000	-	140,000	140,000	140,000
355 Printing	1.40	24.81	-	-	-	-	-	-
370 Tuition	-	14,016.00	-	-	-	-	-	-
410 Supplies & Materials	-	20.99	-	-	-	-	-	-
470 Software	60.00	-	-	-	-	-	-	-
1260 Early Intervention Programs Total	145,475.51	180,686.15	-	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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1271 Remediation Programs								
130 Other Pay	40,908.24	65,546.21	-	38,400	-	40,400	40,400	40,400
210 PERS	9,362.80	15,071.56	-	9,043	-	12,545	12,545	12,545
220 Social Security	3,027.94	4,874.33	-	2,842	-	2,990	2,990	2,990
230 Other Payroll Costs	214.03	733.70	-	570	-	600	600	600
1271 Remediation Programs Total	53,513.01	86,225.80	-	50,855	-	56,535	56,535	56,535

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1280 Alternative Education								
111 Licensed Salaries	712,344.71	318,374.12	3.00	234,300	3.00	234,900	234,900	234,900
121 Licensed Substitutes	9,147.32	1,753.72	-	14,000	-	14,420	14,420	14,420
123 Temporary Licensed	21,435.65	26,255.50	-	-	-	-	-	-
130 Other Pay	-	-	-	1,000	-	1,000	1,000	1,000
210 PERS	167,826.73	79,481.29	-	57,434	-	75,984	75,984	75,984
220 Social Security	53,864.80	24,348.00	-	18,483	-	18,515	18,515	18,515
230 Other Payroll Costs	3,861.34	3,818.52	-	3,690	-	3,697	3,697	3,697
240 Insurance	187,471.96	77,207.00	-	45,345	-	50,340	50,340	50,340
310 Instructional, Professional and Technical Services	284,873.12	122,488.15	-	303,763	-	299,763	299,763	299,763
351 Telephone	-	-	-	800	-	800	800	800
353 Postage	-	-	-	200	-	200	200	200
355 Printing	-	-	-	500	-	785	785	785
410 Supplies & Materials	154.08	-	-	1,600	-	1,600	1,600	1,600
420 Textbooks	127.84	151.20	-	900	-	1,000	1,000	1,000
460 Nonconsumable Supplies	-	140.98	-	2,000	-	2,000	2,000	2,000
470 Software	16,599.93	(1,140.00)	-	15,565	-	115	115	115
480 Computer Hardware	-	-	-	500	-	500	500	500
640 Dues & Fees	-	20,082.50	-	500	-	17,200	17,200	17,200
1280 Alternative Education Total	1,457,707.48	672,960.98	3.00	700,580	3.00	722,819	722,819	722,819

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1288 Charter Schools								
360 Payments to Charter Schools	2,264,452.87	2,552,993.62	-	2,770,000	-	2,780,000	2,780,000	2,780,000
1288 Charter Schools Total	2,264,452.87	2,552,993.62	-	2,770,000	-	2,780,000	2,780,000	2,780,000

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1291 English Language Development Programs								
111 Licensed Salaries	979,890.44	1,085,405.51	16.07	1,255,067	16.07	1,258,281	1,258,281	1,258,281
112 Classified Salaries	437,472.93	455,684.52	16.15	560,322	16.15	565,836	565,836	565,836
121 Licensed Substitutes	24,442.02	56,199.20	-	29,500	-	30,385	30,385	30,385
122 Classified Substitutes	5,010.91	5,535.99	-	6,000	-	6,180	6,180	6,180
123 Temporary Licensed	57,465.74	-	-	-	-	-	-	-
130 Other Pay	8,279.24	2,900.05	-	5,980	-	6,190	6,190	6,190
210 PERS	337,809.32	370,697.84	-	434,053	-	574,722	574,722	574,722
220 Social Security	110,684.36	116,437.92	-	137,497	-	138,001	138,001	138,001
230 Other Payroll Costs	8,048.38	17,958.86	-	27,483	-	27,584	27,584	27,584
240 Insurance	380,874.56	351,817.82	-	482,150	-	534,880	534,880	534,880
310 Instructional, Professional and Technical Services	-	-	-	1,128	-	1,000	1,000	1,000
330 Student Transportation	54.42	-	-	-	-	-	-	-
340 Travel	1,956.75	813.00	-	1,200	-	1,000	1,000	1,000
353 Postage	428.78	1,025.74	-	800	-	400	400	400
355 Printing	1,595.54	2,017.21	-	2,750	-	2,550	2,550	2,550
410 Supplies & Materials	3,634.51	2,616.01	-	3,800	-	3,020	3,020	3,020
420 Textbooks	47.88	5,608.91	-	2,500	-	5,000	5,000	5,000
430 Library Books	-	26.34	-	-	-	-	-	-
460 Nonconsumable Supplies	-	197.78	-	2,500	-	-	-	-
470 Software	3,133.96	3,060.00	-	3,585	-	6,000	6,000	6,000
480 Computer Hardware	-	34.99	-	-	-	-	-	-
640 Dues & Fees	645.00	645.00	-	-	-	-	-	-
1291 English Language Development Programs Total	2,361,474.74	2,478,682.69	32.22	2,956,315	32.22	3,161,029	3,161,029	3,161,029

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1292 Teen Parent Programs								
111 Licensed Salaries	-	14,066.88	0.50	39,050	0.50	39,150	39,150	39,150
121 Licensed Substitutes	-	-	-	2,500	-	2,575	2,575	2,575
210 PERS	-	3,234.21	-	9,557	-	12,647	12,647	12,647
220 Social Security	-	1,028.22	-	3,081	-	3,087	3,087	3,087
230 Other Payroll Costs	-	154.55	-	615	-	615	615	615
240 Insurance	-	2,649.60	-	7,558	-	8,390	8,390	8,390
340 Travel	-	75.00	-	-	-	-	-	-
355 Printing	-	11.45	-	200	-	300	300	300
410 Supplies & Materials	1,444.33	772.45	-	2,000	-	1,500	1,500	1,500
420 Textbooks	-	-	-	500	-	500	500	500
460 Nonconsumable Supplies	1,451.39	5,224.09	-	3,000	-	2,900	2,900	2,900
1292 Teen Parent Programs Total	2,895.72	27,216.45	0.50	68,061	0.50	71,664	71,664	71,664

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2110 Attendance and Social Work Services								
111 Licensed Salaries	872,133.57	241,289.10	12.80	999,680	6.80	532,440	532,440	532,440
112 Classified Salaries	464,656.39	441,674.64	13.91	472,301	15.19	533,417	533,417	533,417
121 Licensed Substitutes	4,523.40	16,613.40	-	4,000	-	4,120	4,120	4,120
122 Classified Substitutes	3,083.07	3,324.96	-	-	-	-	-	-
123 Temporary Licensed	-	63,811.63	-	-	-	-	-	-
130 Other Pay	15,267.50	17,502.25	-	26,400	-	27,000	27,000	27,000
210 PERS	307,168.20	167,846.68	-	351,223	-	337,263	337,263	337,263
220 Social Security	98,881.17	55,679.56	-	111,246	-	81,149	81,149	81,149
230 Other Payroll Costs	7,216.14	8,860.13	-	22,236	-	16,218	16,218	16,218
240 Insurance	405,855.66	241,606.46	-	393,204	-	368,704	368,704	368,704
310 Instructional, Professional and Technical Services	-	-	-	15,284	-	15,284	15,284	15,284
340 Travel	1,213.29	806.12	-	3,000	-	2,500	2,500	2,500
389 Noninstructional Prof & Tech	186,674.33	209,814.22	-	188,000	-	188,000	188,000	188,000
410 Supplies & Materials	483.25	530.79	-	1,550	-	1,550	1,550	1,550
2110 Attendance and Social Work Services Total	2,367,155.97	1,469,359.94	26.71	2,588,124	21.99	2,107,645	2,107,645	2,107,645

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2122 Counseling Services								
111 Licensed Salaries	688,865.30	866,624.38	10.00	781,000	12.00	939,600	939,600	939,600
112 Classified Salaries	85,900.87	82,452.13	1.97	77,672	1.97	81,633	81,633	81,633
121 Licensed Substitutes	603.12	412.64	-	6,000	-	6,180	6,180	6,180
123 Temporary Licensed	57,723.42	-	-	-	-	-	-	-
130 Other Pay	9,081.15	26,744.10	-	33,770	-	37,755	37,755	37,755
210 PERS	200,327.11	230,820.00	-	211,038	-	329,324	329,324	329,324
220 Social Security	61,602.19	71,617.32	-	66,499	-	78,661	78,661	78,661
230 Other Payroll Costs	4,396.97	10,962.59	-	13,297	-	15,731	15,731	15,731
240 Insurance	180,494.78	197,292.07	-	178,813	-	232,416	232,416	232,416
355 Printing	973.10	1,030.58	-	1,000	-	500	500	500
410 Supplies & Materials	720.55	610.30	-	1,170	-	1,500	1,500	1,500
480 Computer Hardware	-	155.30	-	-	-	-	-	-
2122 Counseling Services Total	1,290,688.56	1,488,721.41	11.97	1,370,259	13.97	1,723,300	1,723,300	1,723,300

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2130 Health Services								
111 Licensed Salaries	321,251.01	384,242.32	6.00	468,600	6.50	508,950	508,950	508,950
112 Classified Salaries	422,374.67	466,689.53	14.41	503,051	14.28	506,754	506,754	506,754
113 Administrators	-	104,595.00	-	-	-	-	-	-
114 Managerial Classified	-	-	1.00	113,943	1.00	117,653	117,653	117,653
122 Classified Substitutes	2,768.10	4,449.26	-	3,600	-	3,708	3,708	3,708
130 Other Pay	99,830.39	159,600.21	-	74,473	-	74,473	74,473	74,473
210 PERS	153,237.57	231,053.27	-	267,206	-	369,643	369,643	369,643
220 Social Security	60,715.49	80,044.75	-	86,243	-	89,690	89,690	89,690
230 Other Payroll Costs	4,513.36	12,339.94	-	17,225	-	17,914	17,914	17,914
240 Insurance	255,698.99	266,193.57	-	308,221	-	354,339	354,339	354,339
310 Instructional, Professional and Technical Services	75,008.00	39,733.33	-	75,000	-	75,000	75,000	75,000
340 Travel	12,228.70	13,045.99	-	10,000	-	10,000	10,000	10,000
353 Postage	150.59	122.52	-	125	-	125	125	125
355 Printing	2,964.36	1,691.70	-	2,500	-	2,500	2,500	2,500
410 Supplies & Materials	13,781.54	11,155.50	-	16,096	-	16,096	16,096	16,096
460 Nonconsumable Supplies	-	3,692.01	-	5,000	-	5,000	5,000	5,000
470 Software	-	133.96	-	-	-	-	-	-
480 Computer Hardware	-	34.62	-	-	-	-	-	-
640 Dues & Fees	1,461.50	827.00	-	500	-	500	500	500
2130 Health Services Total	1,425,984.27	1,779,644.48	21.41	1,951,783	21.78	2,152,345	2,152,345	2,152,345

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2142 Psychological Testing Services								
111 Licensed Salaries	549,705.50	539,695.79	8.81	688,061	8.81	689,823	689,823	689,823
130 Other Pay	137,116.02	152,487.87	-	120,500	-	120,500	120,500	120,500
210 PERS	148,704.68	146,527.12	-	180,385	-	244,458	244,458	244,458
220 Social Security	50,973.35	50,132.20	-	60,109	-	60,109	60,109	60,109
230 Other Payroll Costs	3,650.23	7,756.89	-	11,967	-	11,967	11,967	11,967
240 Insurance	127,239.97	128,781.08	-	133,163	-	147,832	147,832	147,832
340 Travel	2,342.92	1,979.98	-	2,000	-	2,000	2,000	2,000
355 Printing	-	57.27	-	-	-	-	-	-
410 Supplies & Materials	537.53	4,323.79	-	5,000	-	5,000	5,000	5,000
470 Software	3,039.75	-	-	1,725	-	1,725	1,725	1,725
640 Dues & Fees	1,065.00	1,345.00	-	-	-	-	-	-
2142 Psychological Testing Services Total	1,024,374.95	1,033,086.99	8.81	1,202,910	8.81	1,283,414	1,283,414	1,283,414

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2152 Speech Pathology Services								
111 Licensed Salaries	938,626.85	960,071.96	13.55	1,058,255	13.55	1,060,965	1,060,965	1,060,965
121 Licensed Substitutes	1,105.72	3,816.92	-	6,000	-	6,180	6,180	6,180
130 Other Pay	44,240.90	51,831.21	-	45,000	-	45,000	45,000	45,000
210 PERS	231,100.72	238,016.72	-	260,227	-	343,514	343,514	343,514
220 Social Security	71,977.77	74,986.88	-	82,113	-	82,127	82,127	82,127
230 Other Payroll Costs	5,125.23	11,407.04	-	16,417	-	16,420	16,420	16,420
240 Insurance	198,290.54	194,360.85	-	204,808	-	227,369	227,369	227,369
310 Instructional, Professional and Technical Services	7,475.00	18,600.30	-	21,000	-	21,000	21,000	21,000
322 Repairs & Maintenance	1,260.00	1,155.00	-	1,260	-	1,260	1,260	1,260
340 Travel	8,085.75	3,831.44	-	8,300	-	8,300	8,300	8,300
355 Printing	22.65	43.11	-	25	-	25	25	25
359 Other Communication	8,505.31	5,658.12	-	5,000	-	5,000	5,000	5,000
410 Supplies & Materials	3,939.88	1,642.15	-	2,500	-	2,500	2,500	2,500
460 Nonconsumable Supplies	524.29	19.50	-	-	-	-	-	-
470 Software	6,347.46	2,500.88	-	-	-	-	-	-
480 Computer Hardware	26,183.07	12,960.00	-	-	-	-	-	-
640 Dues & Fees	31.03	-	-	-	-	-	-	-
2152 Speech Pathology Services Total	1,552,842.17	1,580,902.08	13.55	1,710,905	13.55	1,819,660	1,819,660	1,819,660

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2160 Occupational Therapy Services								
111 Licensed Salaries	232,646.12	169,526.02	3.00	234,300	3.00	234,900	234,900	234,900
112 Classified Salaries	79,497.45	66,234.98	1.94	87,386	1.94	88,583	88,583	88,583
130 Other Pay	-	3,375.52	-	-	-	-	-	-
210 PERS	73,012.21	54,959.53	-	75,757	-	100,255	100,255	100,255
220 Social Security	23,247.80	17,873.72	-	23,804	-	23,893	23,893	23,893
230 Other Payroll Costs	1,649.93	2,732.48	-	4,761	-	4,780	4,780	4,780
240 Insurance	66,760.42	43,709.86	-	70,103	-	78,132	78,132	78,132
310 Instructional, Professional and Technical Services	1,305.00	21,613.45	-	2,000	-	2,000	2,000	2,000
340 Travel	5,257.49	3,094.24	-	3,000	-	3,000	3,000	3,000
410 Supplies & Materials	2,619.89	2,310.74	-	5,000	-	5,000	5,000	5,000
460 Nonconsumable Supplies	869.71	326.45	-	5,000	-	5,000	5,000	5,000
470 Software	31.40	90.00	-	-	-	-	-	-
640 Dues & Fees	399.96	-	-	-	-	-	-	-
2160 Occupational Therapy Services Total	487,297.38	385,846.99	4.94	511,111	4.94	545,543	545,543	545,543

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2190 Student Support Services								
111 Licensed Salaries	67,848.60	-	0.80	62,480	0.80	62,640	62,640	62,640
112 Classified Salaries	95,488.66	101,178.31	2.71	155,340	2.71	159,016	159,016	159,016
113 Administrators	244,513.13	252,853.50	1.75	265,204	1.75	263,940	263,940	263,940
130 Other Pay	34,151.49	23,036.04	-	33,125	-	31,750	31,750	31,750
210 PERS	110,296.83	90,966.84	-	120,413	-	159,836	159,836	159,836
220 Social Security	32,753.25	27,790.47	-	38,226	-	38,304	38,304	38,304
230 Other Payroll Costs	2,312.86	3,880.29	-	7,638	-	7,654	7,654	7,654
240 Insurance	72,514.22	57,656.64	-	79,162	-	90,823	90,823	90,823
324 Rentals	423.36	-	-	-	-	-	-	-
340 Travel	7,337.00	-	-	1,000	-	1,000	1,000	1,000
353 Postage	62.16	106.26	-	100	-	100	100	100
355 Printing	252.33	143.05	-	250	-	250	250	250
382 Legal Services	2,507.10	2,863.25	-	2,500	-	2,500	2,500	2,500
383 Architect/Engineer Services	-	15,012.00	-	-	-	-	-	-
410 Supplies & Materials	5,951.91	847.44	-	1,000	-	1,000	1,000	1,000
460 Nonconsumable Supplies	-	6,920.73	-	1,000	-	1,000	1,000	1,000
470 Software	1,245.00	9,659.00	-	633	-	633	633	633
480 Computer Hardware	79.00	-	-	5,000	-	5,000	5,000	5,000
564 Bus & Capital Bus Improvements	-	22,050.00	-	-	-	-	-	-
640 Dues & Fees	645.00	645.00	-	1,200	-	1,200	1,200	1,200
2190 Student Support Services Total	678,381.90	615,608.82	5.26	774,271	5.26	826,646	826,646	826,646

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2210 Improvement of Instruction Services								
111 Licensed Salaries	1,393,971.28	1,732,011.40	20.50	1,601,050	20.50	1,605,150	1,605,150	1,605,150
112 Classified Salaries	146,797.36	146,268.62	2.70	180,167	2.50	167,770	167,770	167,770
113 Administrators	810,070.40	938,405.50	6.50	1,029,091	6.50	1,026,467	1,026,467	1,026,467
118 Exempt Employees	115,235.31	83,591.00	1.00	87,771	1.00	87,352	87,352	87,352
121 Licensed Substitutes	703.64	2,991.64	-	1,000	-	1,000	1,000	1,000
123 Temporary Licensed	28,916.91	-	-	-	-	-	-	-
130 Other Pay	307,184.91	391,149.61	-	314,718	-	310,966	310,966	310,966
210 PERS	690,050.30	803,188.01	-	753,521	-	989,919	989,919	989,919
220 Social Security	204,370.35	240,509.37	-	237,913	-	236,490	236,490	236,490
230 Other Payroll Costs	14,614.24	35,791.13	-	47,566	-	47,281	47,281	47,281
240 Insurance	444,757.08	488,954.81	-	468,930	-	518,827	518,827	518,827
310 Instructional, Professional and Technical Services	-	3,367.65	-	-	-	-	-	-
324 Rentals	-	975.00	-	-	-	-	-	-
330 Student Transportation	-	71.10	-	450	-	450	450	450
340 Travel	7,387.16	4,998.64	-	13,600	-	16,600	16,600	16,600
353 Postage	3,506.62	4,002.17	-	3,400	-	3,400	3,400	3,400
355 Printing	1,613.81	2,919.73	-	4,601	-	3,601	3,601	3,601
359 Other Communication	484.12	448.91	-	500	-	500	500	500
382 Legal Services	150.00	110.00	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	25,000	-	25,000	25,000	25,000
410 Supplies & Materials	17,082.00	19,251.96	-	70,252	-	70,252	70,252	70,252
440 Periodicals	629.80	132.00	-	500	-	500	500	500
460 Nonconsumable Supplies	10,603.34	9,649.04	-	49,871	-	49,967	49,967	49,967
470 Software	27,193.13	73,973.09	-	49,577	-	34,421	34,421	34,421
480 Computer Hardware	13,803.83	16,350.88	-	13,000	-	13,000	13,000	13,000
550 Depreciable Technology	6,519.00	-	-	-	-	-	-	-
610 Debt Service Principal	-	15,611.40	-	-	-	15,611	15,611	15,611
640 Dues & Fees	5,750.59	7,434.90	-	4,800	-	5,000	5,000	5,000
2210 Improvement of Instruction Services Total	4,251,395.18	5,022,157.56	30.70	4,957,278	30.50	5,229,524	5,229,524	5,229,524

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2221 Education Media Services								
112 Classified Salaries	425,636.90	432,741.50	14.13	493,589	14.28	500,165	500,165	500,165
121 Licensed Substitutes	571.96	13,671.46	-	2,000	-	2,060	2,060	2,060
122 Classified Substitutes	1,466.98	3,064.82	-	3,600	-	3,708	3,708	3,708
124 Temporary Classified	-	86.70	-	-	-	-	-	-
130 Other Pay	9,499.92	14,336.83	-	22,000	-	24,210	24,210	24,210
210 PERS	101,148.37	92,559.94	-	122,230	-	163,990	163,990	163,990
220 Social Security	30,226.66	31,512.94	-	38,582	-	39,245	39,245	39,245
230 Other Payroll Costs	2,351.29	5,058.51	-	7,714	-	7,848	7,848	7,848
240 Insurance	168,192.09	154,369.23	-	206,123	-	246,096	246,096	246,096
310 Instructional, Professional and Technical Services	-	350.32	-	-	-	-	-	-
322 Repairs & Maintenance	-	-	-	100	-	100	100	100
340 Travel	133.75	-	-	-	-	-	-	-
355 Printing	564.53	38.05	-	894	-	913	913	913
410 Supplies & Materials	6,430.18	4,984.12	-	11,050	-	10,374	10,374	10,374
430 Library Books	6,261.25	18,758.15	-	17,253	-	16,023	16,023	16,023
440 Periodicals	117.95	-	-	100	-	100	100	100
460 Nonconsumable Supplies	7,994.17	244.54	-	6,200	-	6,500	6,500	6,500
470 Software	37,892.51	143,144.30	-	46,000	-	8,237	8,237	8,237
480 Computer Hardware	359.38	-	-	4,800	-	4,800	4,800	4,800
610 Debt Service Principal	-	37,762.69	-	-	-	37,763	37,763	37,763
640 Dues & Fees	200.00	-	-	-	-	-	-	-
2221 Education Media Services Total	799,047.89	952,684.10	14.13	982,235	14.28	1,072,132	1,072,132	1,072,132

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2230 Assessment and Testing Services								
112 Classified Salaries	25,982.64	51,826.08	1.38	55,469	0.50	28,251	28,251	28,251
130 Other Pay	-	75.41	-	1,000	-	1,000	1,000	1,000
210 PERS	6,069.04	7,913.47	-	13,300	-	9,082	9,082	9,082
220 Social Security	1,586.52	3,278.72	-	4,179	-	2,165	2,165	2,165
230 Other Payroll Costs	130.56	535.45	-	837	-	434	434	434
240 Insurance	19,629.63	26,118.93	-	21,823	-	10,608	10,608	10,608
310 Instructional, Professional and Technical Services	-	1,045.80	-	800	-	800	800	800
389 Noninstructional Prof & Tech	-	(182.50)	-	5,000	-	5,000	5,000	5,000
410 Supplies & Materials	56.86	45.49	-	3,000	-	3,000	3,000	3,000
470 Software	5,161.50	1,190.00	-	5,865	-	5,865	5,865	5,865
480 Computer Hardware	-	-	-	3,000	-	3,000	3,000	3,000
640 Dues & Fees	-	4,943.00	-	-	-	-	-	-
2230 Assessment and Testing Services Total	58,616.75	96,789.85	1.38	114,273	0.50	69,205	69,205	69,205

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2240 Staff Development								
121 Licensed Substitutes	402.08	2,038.42	-	153,853	-	154,772	154,772	154,772
122 Classified Substitutes	-	-	-	41,100	-	41,000	41,000	41,000
130 Other Pay	279,370.05	257,953.23	-	307,000	-	306,100	306,100	306,100
210 PERS	63,612.07	57,404.87	-	100,431	-	140,938	140,938	140,938
220 Social Security	20,850.88	19,249.23	-	37,632	-	37,629	37,629	37,629
230 Other Payroll Costs	1,500.29	2,956.03	-	7,429	-	7,428	7,428	7,428
240 Insurance	15.56	13.86	-	-	-	-	-	-
249 Tuition Reimbursement	11,574.97	15,029.05	-	30,000	-	30,000	30,000	30,000
310 Instructional, Professional and Technical Services	100.00	12,499.00	-	42,000	-	41,000	41,000	41,000
340 Travel	93,124.20	71,085.92	-	187,850	-	188,250	188,250	188,250
355 Printing	-	66.78	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	1,582.00	-	-	-	-	-	-
410 Supplies & Materials	2,407.64	559.05	-	4,700	-	3,200	3,200	3,200
470 Software	226.70	198.00	-	-	-	-	-	-
670 Taxes & Licenses	-	255.00	-	-	-	-	-	-
2240 Staff Development Total	473,184.44	440,890.44	-	911,995	-	950,317	950,317	950,317

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2310 School Board Services								
340 Travel	31,434.20	23,468.85	-	36,000	-	35,000	35,000	35,000
353 Postage	0.62	-	-	100	-	-	-	-
354 Advertising	45.00	-	-	-	-	-	-	-
355 Printing	921.00	1,869.01	-	1,000	-	2,000	2,000	2,000
381 Audit Services	38,790.00	43,230.00	-	45,000	-	45,000	45,000	45,000
382 Legal Services	1,074.80	35,096.74	-	20,000	-	20,000	20,000	20,000
388 Election Services	12,077.78	-	-	15,000	-	-	-	-
389 Noninstructional Prof & Tech	24,234.20	30,589.87	-	40,000	-	55,000	55,000	55,000
410 Supplies & Materials	1,483.46	6,227.80	-	3,290	-	2,500	2,500	2,500
470 Software	-	900.00	-	1,300	-	1,500	1,500	1,500
480 Computer Hardware	-	-	-	3,000	-	3,000	3,000	3,000
640 Dues & Fees	16,141.36	23,473.90	-	23,000	-	23,500	23,500	23,500
2310 School Board Services Total	126,202.42	164,856.17	-	187,690	-	187,500	187,500	187,500

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2321 Office of the Superintendent								
113 Administrators	229,633.00	232,622.00	1.00	253,412	1.00	252,206	252,206	252,206
118 Exempt Employees	89,266.87	90,017.00	1.00	94,518	1.00	94,068	94,068	94,068
130 Other Pay	35,867.46	55,752.40	-	32,880	-	32,880	32,880	32,880
210 PERS	94,111.87	97,597.68	-	89,681	-	117,728	117,728	117,728
220 Social Security	21,509.53	22,388.79	-	28,180	-	28,058	28,058	28,058
230 Other Payroll Costs	1,833.95	3,784.68	-	5,636	-	5,613	5,613	5,613
240 Insurance	31,556.56	34,412.25	-	31,631	-	35,351	35,351	35,351
340 Travel	1,262.01	1,705.13	-	5,000	-	5,000	5,000	5,000
353 Postage	0.57	229.65	-	100	-	100	100	100
355 Printing	290.09	129.63	-	500	-	300	300	300
382 Legal Services	-	-	-	2,000	-	2,000	2,000	2,000
389 Noninstructional Prof & Tech	-	-	-	20,000	-	20,000	20,000	20,000
410 Supplies & Materials	4,225.30	13,407.35	-	3,230	-	3,400	3,400	3,400
440 Periodicals	150.00	135.00	-	400	-	200	200	200
460 Nonconsumable Supplies	2,924.34	7,141.26	-	2,000	-	2,000	2,000	2,000
470 Software	2,139.23	1,432.24	-	600	-	1,500	1,500	1,500
480 Computer Hardware	1,759.19	1,828.00	-	2,000	-	2,000	2,000	2,000
640 Dues & Fees	2,885.50	1,275.00	-	5,000	-	4,000	4,000	4,000
2321 Office of the Superintendent Total	519,415.47	563,858.06	2.00	576,768	2.00	606,404	606,404	606,404

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2410 Office of the Principal								
111 Licensed Salaries	523,928.68	529,863.80	5.75	449,075	5.75	450,225	450,225	450,225
112 Classified Salaries	1,573,489.23	1,624,381.18	42.63	1,796,305	43.64	1,829,413	1,829,413	1,829,413
113 Administrators	3,441,443.87	3,370,821.97	28.00	3,683,705	28.00	3,718,519	3,718,519	3,718,519
121 Licensed Substitutes	4,523.40	4,409.12	-	12,000	-	12,360	12,360	12,360
122 Classified Substitutes	55,717.42	32,744.52	-	43,000	-	44,290	44,290	44,290
123 Temporary Licensed	34,242.20	-	-	-	-	-	-	-
124 Temporary Classified	1,822.58	-	-	-	-	-	-	-
130 Other Pay	243,936.19	310,342.06	-	249,550	-	254,890	254,890	254,890
210 PERS	1,432,837.02	1,405,523.15	-	1,461,779	-	1,951,690	1,951,690	1,951,690
220 Social Security	433,603.91	431,759.56	-	461,466	-	467,031	467,031	467,031
230 Other Payroll Costs	30,763.95	62,658.58	-	92,262	-	93,388	93,388	93,388
240 Insurance	1,192,997.28	1,168,529.70	-	1,168,249	-	1,325,691	1,325,691	1,325,691
310 Instructional, Professional and Technical Services	967.69	4,800.75	-	-	-	-	-	-
322 Repairs & Maintenance	3,125.00	40.02	-	500	-	500	500	500
324 Rentals	37.98	500.00	-	1,250	-	1,250	1,250	1,250
330 Student Transportation	1,284.52	6,744.20	-	900	-	600	600	600
340 Travel	1,898.11	1,545.15	-	9,600	-	8,950	8,950	8,950
351 Telephone	-	390.00	-	-	-	1,000	1,000	1,000
353 Postage	36,748.39	42,611.99	-	42,778	-	38,359	38,359	38,359
354 Advertising	315.00	-	-	-	-	-	-	-
355 Printing	19,820.97	28,915.32	-	18,334	-	19,710	19,710	19,710
389 Noninstructional Prof & Tech	1,309.77	7,556.00	-	753	-	753	753	753
410 Supplies & Materials	153,193.34	164,390.03	-	151,318	-	147,930	147,930	147,930
420 Textbooks	-	140.00	-	-	-	-	-	-
440 Periodicals	-	97.00	-	-	-	-	-	-
460 Nonconsumable Supplies	20,021.97	27,064.55	-	27,660	-	26,640	26,640	26,640
470 Software	10,145.38	10,310.13	-	9,078	-	4,800	4,800	4,800
480 Computer Hardware	12,327.13	2,641.48	-	4,000	-	6,500	6,500	6,500
541 Equipment	25,947.09	-	-	1,000	-	-	-	-
640 Dues & Fees	27,829.00	32,683.50	-	28,435	-	38,235	38,235	38,235
670 Taxes & Licenses	-	-	-	350	-	350	350	350
2410 Office of the Principal Total	9,284,277.07	9,271,463.76	76.38	9,713,347	77.39	10,443,074	10,443,074	10,443,074

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2521 Fiscal Services								
112 Classified Salaries	215,396.47	234,097.31	3.50	213,075	3.50	217,580	217,580	217,580
113 Administrators	206,501.00	195,989.00	2.00	375,166	2.00	373,380	373,380	373,380
114 Managerial Classified	366,342.24	367,643.47	1.75	215,824	1.75	213,662	213,662	213,662
118 Exempt Employees	66,864.00	112,435.60	2.00	163,193	2.00	165,347	165,347	165,347
130 Other Pay	40,620.00	70,192.76	-	45,480	-	45,480	45,480	45,480
210 PERS	220,923.37	239,939.93	-	238,496	-	315,302	315,302	315,302
220 Social Security	63,402.49	68,771.07	-	74,942	-	75,145	75,145	75,145
230 Other Payroll Costs	4,691.74	10,103.78	-	14,989	-	15,030	15,030	15,030
240 Insurance	147,909.82	149,886.60	-	143,515	-	160,924	160,924	160,924
249 Tuition	-	5,720.00	-	-	-	-	-	-
310 Instructional, Professional and Technical Services	-	260.10	-	-	-	-	-	-
340 Travel	13,566.75	5,090.40	-	10,000	-	15,000	15,000	15,000
353 Postage	6,457.02	6,572.32	-	6,000	-	7,000	7,000	7,000
354 Advertising	166.98	1,119.62	-	500	-	1,000	1,000	1,000
355 Printing	5,553.18	3,704.92	-	5,500	-	3,500	3,500	3,500
382 Legal Services	4,251.75	12,567.68	-	2,500	-	15,000	15,000	15,000
389 Noninstructional Prof & Tech	14,172.90	51,158.27	-	20,000	-	20,000	20,000	20,000
410 Supplies & Materials	4,976.14	6,310.92	-	7,500	-	6,500	6,500	6,500
440 Periodicals	1,012.14	442.80	-	1,000	-	500	500	500
460 Nonconsumable Supplies	6,546.95	1,263.55	-	-	-	1,500	1,500	1,500
470 Software	262,039.84	211,074.60	-	295,850	-	255,606	255,606	255,606
480 Computer Hardware	5,335.58	1,248.20	-	8,256	-	15,000	15,000	15,000
541 Equipment	-	-	-	500	-	-	-	-
610 Debt Service Principal	13,000.00	16,000.00	-	-	-	16,000	16,000	16,000
640 Dues & Fees	4,875.52	5,792.69	-	5,000	-	6,000	6,000	6,000
650 Insurance & Judgments	429,396.66	460,290.66	-	565,292	-	678,350	678,350	678,350
2521 Fiscal Services Total	2,104,002.54	2,237,676.25	9.25	2,412,578	9.25	2,622,806	2,622,806	2,622,806

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2540 Operation & Maintenance Services								
112 Classified Salaries	3,703,884.28	3,819,645.93	87.06	4,351,558	90.06	4,584,182	4,584,182	4,584,182
113 Administrators	91,064.72	96,776.00	1.00	139,532	1.00	138,868	138,868	138,868
114 Managerial Classified	211,540.52	233,293.00	2.25	234,829	2.00	209,848	209,848	209,848
122 Classified Substitutes	61,102.32	41,532.67	-	91,300	-	94,039	94,039	94,039
130 Other Pay	65,329.32	174,817.71	-	74,610	-	74,599	74,599	74,599
210 PERS	928,899.02	975,078.29	-	1,143,696	-	1,569,948	1,569,948	1,569,948
220 Social Security	305,628.81	321,092.15	-	362,227	-	377,843	377,843	377,843
230 Other Payroll Costs	96,269.82	135,742.27	-	182,055	-	190,757	190,757	190,757
240 Insurance	1,264,401.27	1,262,247.62	-	1,384,030	-	1,598,908	1,598,908	1,598,908
310 Instructional, Professional and Technical Services	3,487.15	4,966.69	-	-	-	-	-	-
322 Repairs & Maintenance	281,471.50	897,530.52	-	301,212	-	299,212	299,212	299,212
324 Rentals	31,723.69	16,747.27	-	8,000	-	8,000	8,000	8,000
325 Electricity	1,143,216.95	1,140,720.18	-	1,127,098	-	1,345,194	1,345,194	1,345,194
326 Fuel	683,003.01	494,232.52	-	697,704	-	661,516	661,516	661,516
327 Water & Sewer	466,917.54	461,274.88	-	820,861	-	766,673	766,673	766,673
328 Garbage	207,145.20	214,031.38	-	174,077	-	214,710	214,710	214,710
340 Travel	5,674.85	6,325.51	-	9,255	-	9,255	9,255	9,255
353 Postage	192.44	83.93	-	-	-	-	-	-
355 Printing	213.48	289.31	-	-	-	-	-	-
359 Other Communication	14,661.20	24,879.81	-	-	-	-	-	-
383 Architect/Engineer Services	-	14,348.00	-	-	-	-	-	-
389 Noninstructional Prof & Tech	38,452.49	54,770.43	-	36,500	-	36,500	36,500	36,500
390 Other Professional & Technical Services	3,169.27	4,999.00	-	3,556	-	7,056	7,056	7,056
410 Supplies & Materials	853,120.73	938,388.60	-	759,401	-	876,601	876,601	876,601
440 Periodicals	593.60	593.60	-	-	-	-	-	-
460 Nonconsumable Supplies	63,280.38	60,719.53	-	50,666	-	22,250	22,250	22,250

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2540 – Operation & Maintenance Services (continued)

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2540 Operation & Maintenance Services								
470 Software	3,966.85	3,606.01	-	22,200	-	22,200	22,200	22,200
480 Computer Hardware	21,420.57	3,817.38	-	33,626	-	33,626	33,626	33,626
541 Equipment	33,401.00	42,373.50	-	310,000	-	-	-	-
543 Vehicles	61,347.70	-	-	83,000	-	83,000	83,000	83,000
640 Dues & Fees	3,145.28	9,798.41	-	13,085	-	13,085	13,085	13,085
650 Insurance & Judgments	534,533.27	656,728.73	-	690,667	-	828,800	828,800	828,800
670 Taxes & Licenses	8,377.21	2,922.14	-	-	-	-	-	-
2540 Operation & Maintenance Services Total	11,190,635.44	12,114,372.97	90.31	13,104,745	93.06	14,066,670	14,066,670	14,066,670

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2551 Student Transportation Services								
112 Classified Salaries	2,413,770.72	2,646,384.79	73.13	2,956,014	73.13	3,105,293	3,105,293	3,105,293
114 Managerial Classified	277,642.02	292,228.81	2.75	306,472	2.75	305,016	305,016	305,016
122 Classified Substitutes	5,275.61	8,669.16	-	6,000	-	6,180	6,180	6,180
124 Temporary Classified	12.21	49.37	-	-	-	-	-	-
130 Other Pay	210,681.28	281,819.77	-	148,665	-	152,581	152,581	152,581
210 PERS	622,794.60	686,919.49	-	805,824	-	1,095,120	1,095,120	1,095,120
220 Social Security	206,279.16	227,513.96	-	252,878	-	264,334	264,334	264,334
230 Other Payroll Costs	92,345.07	130,988.56	-	135,619	-	151,355	151,355	151,355
240 Insurance	947,242.04	919,863.44	-	1,176,662	-	1,303,665	1,303,665	1,303,665
310 Instructional, Professional and Technical Services	11,967.24	23,095.78	-	10,000	-	10,000	10,000	10,000
322 Repairs & Maintenance	281,682.73	320,860.39	-	129,668	-	129,668	129,668	129,668
324 Rentals	43,924.11	1,468.48	-	1,500	-	1,500	1,500	1,500
330 Student Transportation	128,980.20	20,662.95	-	-	-	-	-	-
340 Travel	32,670.02	21,822.32	-	20,000	-	20,000	20,000	20,000
351 Telephone	54,389.95	51,762.60	-	42,000	-	42,000	42,000	42,000
353 Postage	513.94	725.77	-	1,000	-	1,000	1,000	1,000
354 Advertising	3,550.69	5,429.00	-	4,500	-	4,500	4,500	4,500
355 Printing	1,131.87	5,510.86	-	3,000	-	3,000	3,000	3,000
359 Other Communication	11,642.94	12,361.56	-	15,000	-	15,000	15,000	15,000
382 Legal Services	100.00	-	-	-	-	-	-	-
389 Noninstructional Prof & Tech	17,032.80	-	-	-	-	-	-	-
390 Other Professional & Technical Services	29,355.09	30,900.46	-	26,500	-	26,500	26,500	26,500
410 Supplies & Materials	564,840.81	510,324.11	-	577,591	-	577,866	577,866	577,866
460 Nonconsumable Supplies	19,196.68	62,023.99	-	1,750	-	1,750	1,750	1,750
470 Software	175,963.71	71,193.33	-	173,729	-	173,354	173,354	173,354
480 Computer Hardware	523.08	19,029.60	-	2,500	-	2,500	2,500	2,500
543 Vehicles	35,939.00	-	-	-	-	-	-	-
610 Debt Service Principal	71,143.20	71,143.20	-	-	-	-	-	-
640 Dues & Fees	3,072.97	2,545.99	-	2,000	-	2,000	2,000	2,000
650 Insurance & Judgments	131,412.00	152,930.00	-	188,428	-	226,114	226,114	226,114
670 Taxes & Licenses	1,285.05	4,255.00	-	2,200	-	2,300	2,300	2,300
2551 Student Transportation Services Total	6,396,360.79	6,582,482.74	75.88	6,989,500	75.88	7,622,596	7,622,596	7,622,596

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2572 Purchasing and Warehouse Services								
112 Classified Salaries	63,356.61	52,947.63	1.25	61,655	1.25	65,009	65,009	65,009
114 Managerial Classified	47,240.12	73,039.75	0.50	52,713	0.75	84,264	84,264	84,264
130 Other Pay	3,240.00	4,012.32	-	3,240	-	4,860	4,860	4,860
210 PERS	26,819.97	30,605.54	-	27,696	-	47,859	47,859	47,859
220 Social Security	8,352.26	9,603.76	-	8,703	-	11,406	11,406	11,406
230 Other Payroll Costs	1,375.49	1,826.20	-	1,741	-	3,357	3,357	3,357
240 Insurance	28,912.65	29,462.54	-	28,692	-	34,558	34,558	34,558
322 Repairs & Maintenance	1,559.51	2,535.82	-	1,600	-	1,600	1,600	1,600
324 Rentals	1,704.00	1,704.00	-	-	-	-	-	-
340 Travel	380.13	-	-	2,025	-	2,025	2,025	2,025
351 Telephone	161.23	1,923.34	-	200	-	200	200	200
354 Advertising	-	-	-	500	-	200	200	200
355 Printing	1,189.32	961.80	-	1,200	-	1,500	1,500	1,500
410 Supplies & Materials	15,568.67	22,616.36	-	2,040	-	2,040	2,040	2,040
460 Nonconsumable Supplies	580.00	309.76	-	1,300	-	1,300	1,300	1,300
470 Software	-	-	-	420	-	420	420	420
480 Computer Hardware	-	-	-	861	-	661	661	661
610 Debt Service Principal	5,808.00	5,808.00	-	-	-	-	-	-
640 Dues & Fees	999.00	999.00	-	1,265	-	1,465	1,465	1,465
2572 Purchasing and Warehouse Services Total	207,246.96	238,355.82	1.75	195,851	2.00	262,724	262,724	262,724

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2574 Printing, Publishing & Duplication								
322 Repairs & Maintenance	113,027.08	104,683.41	-	105,944	-	105,953	105,953	105,953
352 Copier Use	100,250.51	92,987.27	-	108,910	-	108,905	108,905	108,905
2574 Printing, Publishing & Duplication Total	213,277.59	197,670.68	-	214,854	-	214,858	214,858	214,858

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2577 – Reception Services

This program supports activities associated with the District’s reception area and greeting of the public in person and by telephone. The receptionist is responsible for directing the public and staff to the appropriate district departments and services. The District reception area is also responsible for the dissemination of community information to the schools.

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2577 Reception Services								
112 Classified Salaries	19,234.86	34,949.85	0.50	22,422	1.00	56,522	56,522	56,522
122 Classified Substitutes	-	997.70	-	-	-	-	-	-
210 PERS	4,130.35	8,035.53	-	5,280	-	17,550	17,550	17,550
220 Social Security	1,450.78	2,709.86	-	1,659	-	4,183	4,183	4,183
230 Other Payroll Costs	107.79	392.18	-	332	-	837	837	837
240 Insurance	8,055.00	12,030.30	-	9,444	-	17,160	17,160	17,160
355 Printing	274.58	634.35	-	100	-	-	-	-
2577 Reception Services Total	33,253.36	59,749.77	0.50	39,237	1.00	96,252	96,252	96,252

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2620 Planning, Research & Development								
389 Noninstructional Prof & Tech	-	-	-	4,000	-	4,000	4,000	4,000
2620 Planning, Research & Development Total	-	-	-	4,000	-	4,000	4,000	4,000

GENERAL FUND OBJECT DETAIL BY FUNCTION

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2633 Public Information Services								
112 Classified Salaries	57,184.44	66,629.27	1.00	68,702	1.00	68,674	68,674	68,674
113 Administrators	65,604.60	148,398.00	1.00	155,818	1.00	155,076	155,076	155,076
114 Managerial Classified	56,820.91	115,597.00	1.00	121,377	1.00	120,798	120,798	120,798
130 Other Pay	6,171.04	15,543.20	-	15,760	-	15,760	15,760	15,760
210 PERS	38,638.62	77,001.94	-	85,170	-	111,877	111,877	111,877
220 Social Security	13,912.34	25,693.61	-	26,762	-	26,664	26,664	26,664
230 Other Payroll Costs	969.83	3,554.27	-	5,353	-	5,334	5,334	5,334
240 Insurance	27,641.31	47,288.43	-	46,701	-	52,337	52,337	52,337
324 Rentals	-	87.82	-	5,000	-	5,000	5,000	5,000
330 Student Transportation	-	63.32	-	1,000	-	1,000	1,000	1,000
340 Travel	1,021.40	1,779.47	-	7,505	-	7,500	7,500	7,500
353 Postage	12.31	1.38	-	5,000	-	5,000	5,000	5,000
354 Advertising	-	800.00	-	4,000	-	2,200	2,200	2,200
355 Printing	770.23	1,784.48	-	3,140	-	4,800	4,800	4,800
359 Other Communication	484.12	448.91	-	-	-	-	-	-
389 Noninstructional Prof & Tech	14,662.50	13,330.00	-	18,295	-	16,000	16,000	16,000
410 Supplies & Materials	2,888.41	1,817.43	-	10,000	-	10,000	10,000	10,000
440 Periodicals	49.00	144.00	-	300	-	800	800	800
460 Nonconsumable Supplies	19,871.08	5,663.54	-	2,000	-	2,000	2,000	2,000
470 Software	47,246.15	50,898.16	-	73,246	-	75,000	75,000	75,000
480 Computer Hardware	2,200.19	758.97	-	2,600	-	2,000	2,000	2,000
610 Debt Service Principal	-	27,878.00	-	-	-	-	-	-
640 Dues & Fees	676.40	1,621.00	-	1,500	-	2,000	2,000	2,000
2633 Public Information Services Total	356,824.88	606,782.20	3.00	659,229	3.00	689,820	689,820	689,820

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2641 – Human Resources Services

This program includes activities concerned with directing, managing and supporting positive employment relations with all employees. The program includes data base management of personnel information and the maintenance of confidential personnel records. This program also provides for those activities pertaining to recruitment, employment and retention of qualified staff for the District. It covers costs of recruitment and selection of the best possible employees to support education in the schools. It covers costs for advertising, marketing, applicant data base development and processing, pre-employment screening and pre-employment physical abilities testing. In addition, this function provides necessary funds for management of employee transitions and labor disputes without penalizing school budgets. This area of the budget reflects the need for flexibility in reassignment of staff.

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2641 Human Resources Services								
111 Licensed Salaries	16,648.04	17,094.40	0.20	15,620	0.20	15,660	15,660	15,660
112 Classified Salaries	231,146.72	162,389.65	3.00	184,059	3.00	180,925	180,925	180,925
113 Administrators	266,892.84	304,827.00	2.00	320,068	2.00	325,282	325,282	325,282
118 Exempt Employees	-	132,664.52	2.00	174,510	2.00	176,613	176,613	176,613
121 Licensed Substitutes	9,101.30	10,483.73	-	12,000	-	12,360	12,360	12,360
122 Classified Substitutes	8,158.07	8,000.41	-	6,000	-	6,180	6,180	6,180
124 Temporary Classified	-	3,927.00	-	-	-	-	-	-
130 Other Pay	22,805.10	53,155.78	-	30,540	-	30,540	30,540	30,540
210 PERS	121,206.78	169,989.10	-	173,287	-	230,107	230,107	230,107
220 Social Security	39,431.98	49,650.18	-	55,010	-	55,364	55,364	55,364
230 Other Payroll Costs	3,116.74	7,293.34	-	10,995	-	11,066	11,066	11,066
240 Insurance	99,460.57	107,197.36	-	111,315	-	125,032	125,032	125,032
310 Instructional, Professional and Technical Services	-	65.00	-	-	-	-	-	-
340 Travel	7,816.10	31,827.46	-	7,500	-	7,500	7,500	7,500
353 Postage	425.61	202.34	-	1,000	-	1,000	1,000	1,000
354 Advertising	1,100.00	1,299.00	-	3,000	-	2,500	2,500	2,500
355 Printing	2,454.31	676.34	-	1,500	-	1,750	1,750	1,750
382 Legal Services	7,539.03	9,548.82	-	9,500	-	9,500	9,500	9,500
389 Noninstructional Prof & Tech	11,286.00	12,358.99	-	14,500	-	12,800	12,800	12,800
390 Other Professional & Technical Services	35,596.00	28,727.00	-	37,500	-	35,000	35,000	35,000
410 Supplies & Materials	11,500.17	8,094.97	-	7,500	-	10,000	10,000	10,000
460 Nonconsumable Supplies	7,890.51	863.99	-	1,250	-	3,300	3,300	3,300
470 Software	68,605.72	71,615.45	-	92,600	-	90,000	90,000	90,000
480 Computer Hardware	6,135.38	1,227.49	-	2,500	-	3,000	3,000	3,000
640 Dues & Fees	3,015.00	2,699.48	-	1,000	-	3,000	3,000	3,000
2641 Human Resources Services Total	981,331.97	1,195,878.80	7.20	1,272,754	7.20	1,348,479	1,348,479	1,348,479

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.

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2661 Technology Services								
112 Classified Salaries	426,719.58	450,599.95	7.00	486,053	7.00	490,951	490,951	490,951
113 Administrators	144,799.84	153,963.00	1.00	161,661	1.00	160,891	160,891	160,891
114 Managerial Classified	104,842.40	111,419.00	1.00	121,377	1.00	120,798	120,798	120,798
118 Exempt Employees	431,242.06	472,660.75	5.00	484,432	5.00	491,990	491,990	491,990
130 Other Pay	52,923.25	54,622.64	-	50,900	-	63,900	63,900	63,900
210 PERS	257,930.86	288,842.47	-	306,011	-	411,430	411,430	411,430
220 Social Security	86,353.31	91,549.88	-	96,541	-	98,362	98,362	98,362
230 Other Payroll Costs	6,250.96	12,909.92	-	19,306	-	19,665	19,665	19,665
240 Insurance	221,016.99	206,994.81	-	215,729	-	242,060	242,060	242,060
310 Instructional, Professional and Technical Services	54,438.19	13,440.56	-	119,353	-	110,296	110,296	110,296
322 Repairs & Maintenance	58,413.59	61,198.34	-	90,000	-	70,000	70,000	70,000
324 Rentals	28,135.00	20,580.00	-	21,000	-	21,000	21,000	21,000
340 Travel	11,709.11	11,376.73	-	10,000	-	10,000	10,000	10,000
351 Telephone	236,627.88	249,747.06	-	229,320	-	229,320	229,320	229,320
353 Postage	118.82	394.68	-	2,500	-	2,500	2,500	2,500
355 Printing	9,991.38	9,965.56	-	8,000	-	8,000	8,000	8,000
359 Other Communication	18,668.84	11,667.76	-	68,565	-	50,840	50,840	50,840
389 Noninstructional Prof & Tech	17,758.72	4,287.00	-	70,000	-	70,000	70,000	70,000
410 Supplies & Materials	96,941.33	105,782.96	-	80,000	-	100,000	100,000	100,000
460 Nonconsumable Supplies	17,310.05	8,783.00	-	10,000	-	10,000	10,000	10,000
470 Software	433,283.95	853,351.73	-	339,000	-	345,950	345,950	345,950
480 Computer Hardware	340,375.99	314,803.01	-	189,120	-	172,758	172,758	172,758
541 Equipment	6,404.00	-	-	35,000	-	35,000	35,000	35,000
610 Debt Service Principal	33,500.00	209,224.05	-	-	-	97,050	97,050	97,050
640 Dues & Fees	300.00	300.00	-	300	-	300	300	300
2661 Technology Services Total	3,096,056.10	3,718,464.86	14.00	3,214,168	14.00	3,433,061	3,433,061	3,433,061

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 2670 – Records Management Services

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

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2670 Records Management Services								
112 Classified Salaries	3,572.22	-	-	-	-	-	-	-
130 Other Pay	-	-	-	3,200	-	3,370	3,370	3,370
210 PERS	-	-	-	754	-	1,046	1,046	1,046
220 Social Security	270.06	-	-	237	-	249	249	249
230 Other Payroll Costs	19.84	-	-	48	-	50	50	50
240 Insurance	1,429.67	-	-	-	-	-	-	-
353 Postage	187.81	96.02	-	100	-	100	100	100
355 Printing	16.11	16.11	-	30	-	30	30	30
389 Noninstructional Prof & Tech	345.31	1,746.89	-	3,800	-	3,800	3,800	3,800
410 Supplies & Materials	34.64	41.85	-	42	-	42	42	42
640 Dues & Fees	-	265.00	-	-	-	-	-	-
2670 Records Management Services Total	5,875.66	2,165.87	-	8,211	-	8,687	8,687	8,687

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2680 Interpretation & Translation Services								
112 Classified Salaries	19,324.92	23,221.20	1.00	50,419	1.00	52,388	52,388	52,388
130 Other Pay	10,180.72	11,436.97	-	10,500	-	10,500	10,500	10,500
210 PERS	6,344.83	7,951.58	-	14,347	-	19,526	19,526	19,526
220 Social Security	2,175.36	2,529.68	-	4,508	-	4,654	4,654	4,654
230 Other Payroll Costs	163.86	393.67	-	902	-	932	932	932
240 Insurance	2,174.48	7,311.22	-	15,284	-	17,160	17,160	17,160
310 Instructional, Professional and Technical Services	8,429.50	5,897.82	-	5,250	-	5,250	5,250	5,250
340 Travel	19.81	-	-	-	-	-	-	-
355 Printing	24.00	227.34	-	1,050	-	1,050	1,050	1,050
389 Noninstructional Prof & Tech	1,169.17	12,899.00	-	5,600	-	5,600	5,600	5,600
410 Supplies & Materials	-	-	-	1,050	-	1,050	1,050	1,050
2680 Interpretation & Translation Services Total	50,006.65	71,868.48	1.00	108,910	1.00	118,110	118,110	118,110

GENERAL FUND OBJECT DETAIL BY FUNCTION

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 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
3300 Community Services								
130 Other Pay	-	27,341.80	-	-	-	-	-	-
210 PERS	-	5,970.70	-	-	-	-	-	-
220 Social Security	-	1,972.47	-	-	-	-	-	-
230 Other Payroll Costs	-	657.91	-	-	-	-	-	-
410 Supplies & Materials	-	53.48	-	-	-	-	-	-
3300 Community Services Total	-	35,996.36	-	-	-	-	-	-

Function 4120 – Site Acquisition & Development

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

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
4120 Site Acquisition & Development								
410 Supplies & Materials	12,591.20	-	-	-	-	-	-	-
530 Improvements Other Than Buildings	827,113.04	1,081.19	-	-	-	-	-	-
4120 Site Acquisition & Development Total	839,704.24	1,081.19	-	-	-	-	-	-

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 4150 – Building Acquisition & Improvement

Involves activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
4150 Building Acquisition & Improvement								
322 Repairs & Maintenance	31,907.00	-	-	20,000	-	20,000	20,000	20,000
354 Advertising	-	203.28	-	-	-	-	-	-
383 Architect/Engineer Services	17,750.00	124,545.51	-	50,000	-	30,000	30,000	30,000
389 Noninstructional Prof & Tech	-	-	-	20,000	-	25,000	25,000	25,000
410 Supplies & Materials	28,727.95	15,533.68	-	15,000	-	25,000	25,000	25,000
460 Nonconsumable Supplies	-	5,351.60	-	50,000	-	50,000	50,000	50,000
520 Building Acquisition & Improve	413,164.81	522,381.57	-	659,090	-	974,090	974,090	974,090
530 Improvements Other Than Buildings	-	940,256.80	-	-	-	-	-	-
541 Equipment	303,836.00	-	-	50,000	-	50,000	50,000	50,000
640 Dues & Fees	-	5,139.05	-	-	-	-	-	-
670 Taxes & Licenses	-	2,158.44	-	-	-	-	-	-
4150 Building Acquisition & Improvement Total	795,385.76	1,615,569.93	-	864,090	-	1,174,090	1,174,090	1,174,090

Function 4190 – Capital Outlay – Subscription Based Information Technology Arrangements

When a contract for Subscription Based Information Technology Arrangements (SBITA) exceeds a total cost greater than \$25,000 with a noncancellable term greater than twelve (12) months, including options to extend, a subscription asset and liability should be recognized. For the budgetary statements, the District recognizes revenue and an offsetting expenditure equal to the present value of future subscription payments.

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
4190 Capital Outlay - Subscription-Based Technology								
590 Subscriptions	-	-	-	-	-	750,000	750,000	750,000
4190 Capital Outlay - Subscription-Based Technology Total	-	-	-	-	-	750,000	750,000	750,000

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 5130 – Debt Services – Subscription-Based Information Technology Arrangement

These are contracts where the District gains the right to use another party's IT software for a specified period. This is governed by GASB Statement No. 96, which provides accounting and financial reporting guidance for these arrangements.

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
5130 Debt Service - Subscription-Based Technology								
610 Principal	-	-	-	375,000	-	-	-	-
5130 Debt Service - Subscription-Based Technology Total	-	-	-	375,000	-	-	-	-

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 transfer of \$800,000 to the instructional materials fund for purchase of textbooks and instructional materials;
- A transfer of \$800,000 was made to the technology fund for purchase of student and staff technology; and
- A transfer of \$888,314 to the debt service fund for the principal and interest payments of non-general obligation bonded debt.

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
5200 Transfer of Funds								
710 Transfers	4,234,246.00	4,231,896.00	-	4,690,842	-	2,488,314	2,488,314	2,488,314
5200 Transfer of Funds Total	4,234,246.00	4,231,896.00	-	4,690,842	-	2,488,314	2,488,314	2,488,314

GENERAL FUND OBJECT DETAIL BY FUNCTION

Function 6110 – Contingency

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

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
6110 Contingency								
810 Contingency	-	-	-	800,000	-	1,000,000	1,000,000	1,000,000
6110 Contingency Total	-	-	-	800,000	-	1,000,000	1,000,000	1,000,000

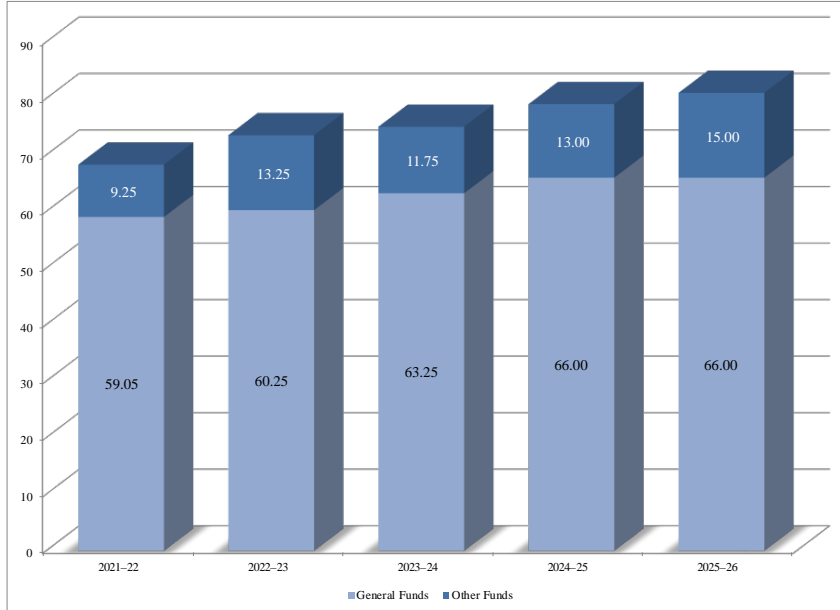
Function 7770 – Unappropriated Ending Fund Balance

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

Function and Object Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	19,759,871.10	20,260,981.29	-	7,614,409	-	7,285,278	7,285,278	7,285,278
7770 Unappropriated Ending Fund Balance Total	19,759,871.10	20,260,981.29	-	7,614,409	-	7,285,278	7,285,278	7,285,278
Grand Total	139,317,597.87	144,053,400.43	1,035.05	143,400,750	1,021.03	151,276,166	151,276,166	151,276,166

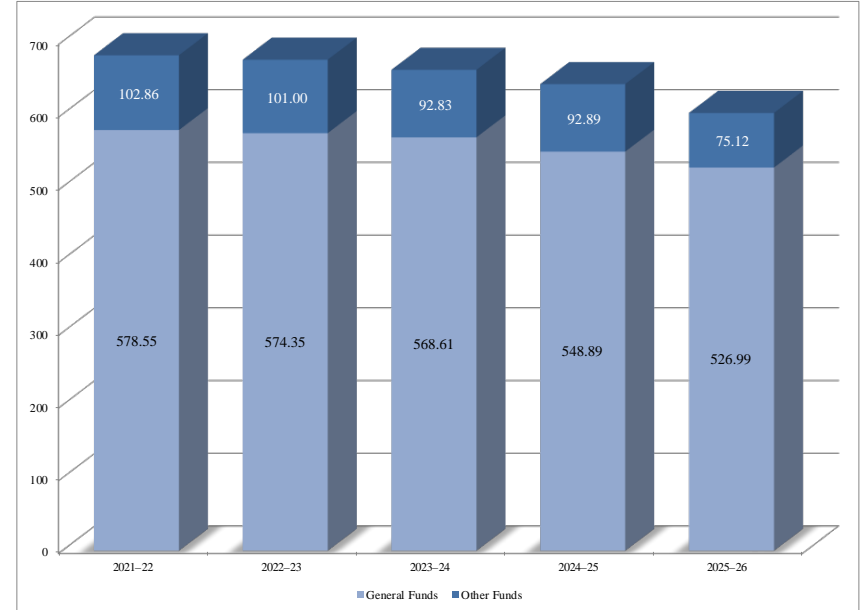
GENERAL FUND STAFF CHARTS

Administrative Staffing



This graph illustrates the changes in FTE for administrative staff from the 2021–2022 to the 2025–2026 fiscal year.

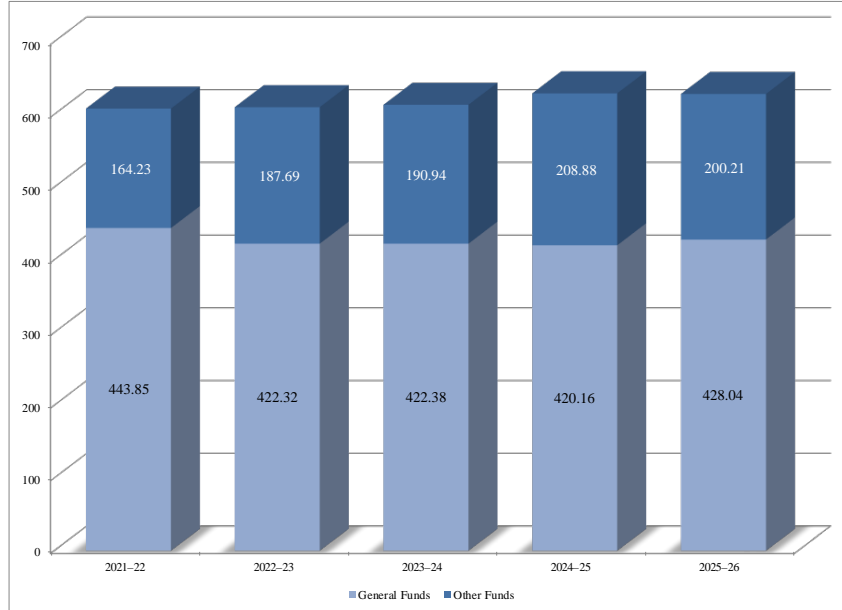
Certified Staffing



This graph illustrates the changes in FTE for certified staff from the 2021–2022 to the 2025–2022 fiscal year.

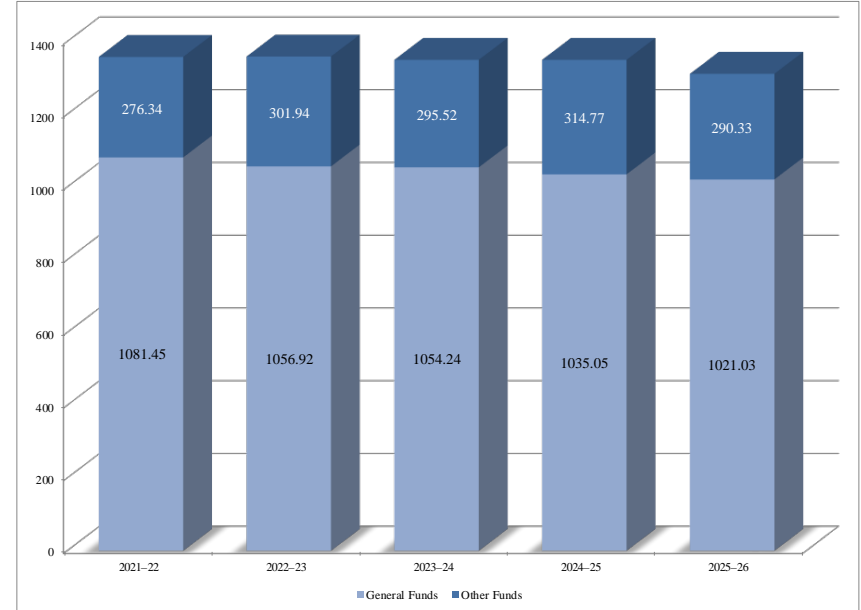
GENERAL FUND STAFF CHARTS

Classified Staffing



This graph illustrates the changes in FTE for classified staff from the 2021–2022 to the 2025–2026 fiscal year.

Total Staffing



This graph illustrates the changes in FTE for total staff from the 2021–2022 to the 2025–2026 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 2025–2026
21st Century Afterschool Programs	09/30/2026	Federal	1.25	900,000
Early Literacy Grant	06/30/2026	State	9.19	1,476,005
EWEB Wet Project	06/30/2026	Local	0.25	77,000
Federal School Improvement Funds to CSI & TSI Schools	09/30/2026	Federal	-	689,911
Harbor Freight Grant (Springfield High School)	06/30/2026	Local	-	50,000
High School Success Grant (Measure 98)	06/30/2026	State	25.54	2,884,127
IDEA Part B, 611	09/30/2026	Federal	48.22	5,500,000
Long-Term Care & Treatment Centers	06/30/2026	Federal/State	1.68	2,500,000
Oregon Farm to School	06/30/2026	State	-	62,500
Oregon Outdoor School Lottery Fund (Measure 99)	06/30/2026	State	-	260,000
Perkins Grant	06/30/2026	Federal	-	50,000
Preschool Promise	06/30/2026	State	6.44	610,875
Safe Routes to School	12/31/2026	Federal	0.50	70,000
Springfield Education Fund Grants	06/30/2026	Local	-	120,000
Student Investment Account	06/30/2026	State	75.67	9,603,427
SUB-Well Grant	06/30/2026	Local	1.00	436,000
Summer Learning Grant	09/30/2026	State	-	1,500,000
Thurston High Child Development Center	06/30/2026	Local	1.91	85,715
Title I-A - Basic Programs	09/30/2026	Federal	45.30	4,121,053
Title II-A - Quality Teachers/Principals	09/30/2026	Federal	3.25	519,415
Title III - English Language Learner	09/30/2026	Federal	0.80	91,990
Title IV-A - Student Support and Academic Enrichment	09/30/2026	Federal	2.75	383,000
Title VI - Indian Education Formula	06/30/2026	Federal	0.70	85,173
Youth Transition Program	06/30/2026	Federal/State	2.50	278,000
Other Grants		Federal/State/Local	0.80	5,478,250
Indirect Fund			1.80	1,887,306
			229.55	\$ 39,719,747

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.
- 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 & TCI Schools comes out of The Every Student Succeeds Act (ESSA). ESSA requires states to develop accountability models to monitor how school districts and schools improve student outcomes and to serve as a system for meaningful differentiation by identifying schools in need of additional support to improve student achievement for Comprehensive Support and Improvement (CSI) or Targeted Support and Improvement (TSI). ESSA requires states to identify CSI schools once every three years and to identify TSI schools annually. SPS schools identified are: Page, Guy Lee, Mt. Vernon, Riverbend, and Two Rivers Dos Rios elementary schools; Agnes Stewart and Briggs middle schools; and Springfield and Thurston high schools.
- 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.
- Oregon Farm to School program awards non-competitive grants to school districts across Oregon, reimbursing them for buying locally grown and processed food. Any district can opt in, and funding is determined based on the number of meals served under the National School Lunch Program.
- 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.
- 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.
- 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.
- Summer Learning Grant provides funding for summer learning to school districts, charter schools, and ESDs. These grant funds are to be focused on serving historically underserved students for applicants with pre-existing plans for summer programming while prioritizing collaboration with community partners and tribal nations.
- 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.

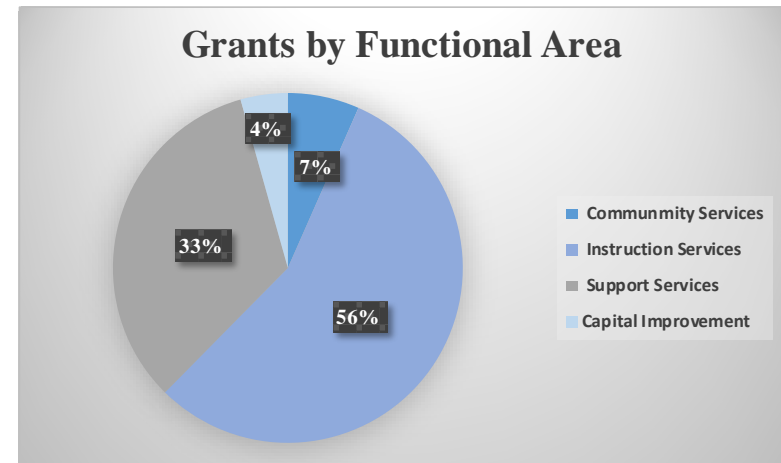
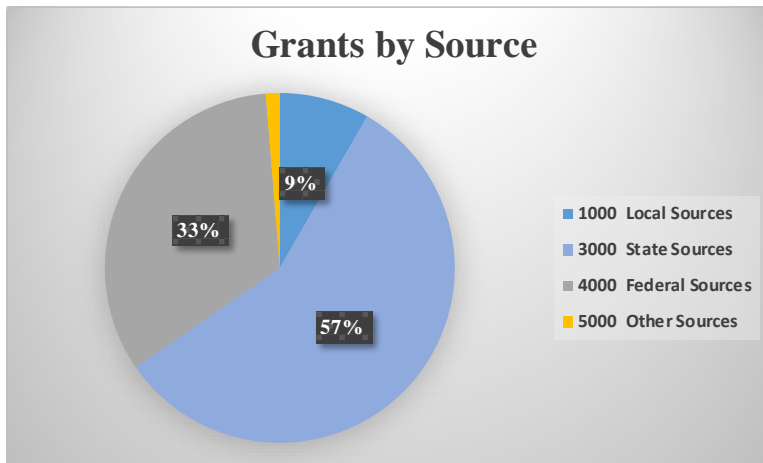
SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

- 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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1000 Local Sources	2,263,252	1,915,883	3,336,934	3,243,989	3,243,989	3,243,989
2000 Intermediate Sources	370	-	-	-	-	-
3000 State Sources	15,527,161	15,445,047	24,001,090	22,202,716	22,202,716	22,202,716
4000 Federal Sources	20,965,810	24,652,280	21,419,888	12,973,042	12,973,042	12,973,042
5000 Other Sources	-	749,494	625,000	500,000	500,000	500,000
5000 Beginning Fund Balance	211,572	772,469	1,000,000	800,000	800,000	800,000
Total	38,968,164	43,535,173	50,382,912	39,719,747	39,719,747	39,719,747



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

Grants & Description	Actual 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
21st Century Afterschool Programs	-	132,886	800,000	900,000	900,000	900,000
Early Literacy Grant	-	54,577	1,500,000	1,476,005	1,476,005	1,476,005
EWEB Wet Project	40,385	45,845	59,000	77,000	77,000	77,000
Federal School Improvement Funds to CSI & TSI Schools	154,388	205,136	420,000	689,911	689,911	689,911
Harbor Freight Grant (Springfield High School)	-	-	50,000	50,000	50,000	50,000
High School Success Grant (Measure 98)	2,579,906	3,474,276	2,993,770	2,884,127	2,884,127	2,884,127
IDEA Part B, 611	2,309,805	2,157,649	5,250,000	5,500,000	5,500,000	5,500,000
Long-Term Care & Treatment Centers	2,075,772	2,289,240	3,700,000	2,500,000	2,500,000	2,500,000
Oregon Farm to School	-	-	30,000	62,500	62,500	62,500
Oregon Outdoor School Lottery Fund (Measure 99)	136,205	138,266	200,000	260,000	260,000	260,000
Perkins Grant	26,265	57,028	56,500	50,000	50,000	50,000
Preschool Promise	526,529	577,179	600,000	610,875	610,875	610,875
Safe Routes to School	44,579	54,907	66,474	70,000	70,000	70,000
Springfield Education Fund Grants	58,643	69,132	80,000	120,000	120,000	120,000
Student Investment Account	8,126,174	9,196,589	11,693,236	9,603,427	9,603,427	9,603,427
SUB-Well Grant	136,599	143,939	325,000	436,000	436,000	436,000
Summer Learning Grant	974,640	76,701	-	1,500,000	1,500,000	1,500,000
Thurston High Child Development Center	68,154	65,680	85,715	85,715	85,715	85,715
Title I-A - Basic Programs	3,984,169	3,735,178	4,100,000	4,121,053	4,121,053	4,121,053
Title II-A - Quality Teachers/Principals	465,733	287,493	441,000	519,415	519,415	519,415
Title III - English Language Learner	100,558	70,157	115,000	91,990	91,990	91,990
Title IV-A - Student Support and Academic Enrichment	205,690	297,744	475,000	383,000	383,000	383,000
Title VI - Indian Education Formula	78,444	58,264	90,000	85,173	85,173	85,173
Youth Transition Program	294,054	274,235	330,000	278,000	278,000	278,000
Other Grants	14,810,168	18,302,597	14,666,008	5,478,250	5,478,250	5,478,250
Indirect Fund	1,771,304	1,770,474	2,256,209	1,887,306	1,887,306	1,887,306
Total	38,968,164	43,535,173	50,382,912	39,719,747	39,719,747	39,719,747

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

Grants by Function	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
21st Century Afterschool Programs								
1000 Instruction	-	86,496	-	575,159	-	626,940	626,940	626,940
2000 Supporting Services	-	46,390	1.00	222,341	1.25	222,728	222,728	222,728
3000 Community Services	-	-	-	2,500	-	50,332	50,332	50,332
21st Century Afterschool Programs Total	-	132,886	1.00	800,000	1.25	900,000	900,000	900,000
Early Literacy Grant								
1000 Instruction	-	41,873	6.50	1,280,237	6.75	987,154	987,154	987,154
2000 Supporting Services	-	12,704	-	219,763	2.44	488,851	488,851	488,851
Early Literacy Grant Total	-	54,577	6.50	1,500,000	9.19	1,476,005	1,476,005	1,476,005
EWEB Wet Project								
1000 Instruction	-	112	-	15,000	-	23,600	23,600	23,600
2000 Supporting Services	40,385	45,733	0.25	44,000	0.25	53,400	53,400	53,400
EWEB Wet Project Total	40,385	45,845	0.25	59,000	0.25	77,000	77,000	77,000
Federal School Improvement Funds to CSI & TSI Schools								
1000 Instruction	4,342	23,954	-	259,400	-	315,261	315,261	315,261
2000 Supporting Services	150,046	181,182	-	130,535	-	334,650	334,650	334,650
5000 Transits	-	-	-	30,065	-	40,000	40,000	40,000
Federal School Improvement Funds to CSI & TSC Schools Total	154,388	205,136	-	420,000	-	689,911	689,911	689,911
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	1,413,947	1,551,778	15.29	1,804,905	15.32	1,688,250	1,688,250	1,688,250
2000 Supporting Services	988,168	1,113,387	10.19	1,188,865	10.22	1,081,945	1,081,945	1,081,945
5000 Transits	-	-	-	-	-	113,932	113,932	113,932
4000 Facilities Acquisition Construction	177,791	809,111	-	-	-	-	-	-
High School Success Grant (Measure 98) Total	2,579,906	3,474,276	25.48	2,993,770	25.54	2,884,127	2,884,127	2,884,127
IDEA Part B, 611								
1000 Instruction	2,102,681	2,086,693	46.61	5,072,465	48.22	5,340,000	5,340,000	5,340,000
2000 Supporting Services	207,124	70,956	-	177,535	-	160,000	160,000	160,000
IDEA Part B, 611 Total	2,309,805	2,157,649	46.61	5,250,000	48.22	5,500,000	5,500,000	5,500,000

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

Grants by Function	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
Long-Term Care & Treatment Centers								
1000 Instruction	1,774,046	541	-	-	-	-	-	-
2000 Supporting Services	301,726	261,727	1.47	322,967	1.68	355,409	355,409	355,409
5000 Transits	-	2,026,973	-	3,377,033	-	2,144,591	2,144,591	2,144,591
Long-Term Care & Treatment Centers Total	2,075,772	2,289,240	1.47	3,700,000	1.68	2,500,000	2,500,000	2,500,000
Oregon Farm to School								
3000 Community Services	-	-	-	30,000	-	62,500	62,500	62,500
Oregon Farm to School Total	-	-	-	30,000	-	62,500	62,500	62,500
Oregon Outdoor School Lottery Fund (Measure 99)								
1000 Instruction	136,205	124,651	-	193,000	-	253,000	253,000	253,000
2000 Supporting Services	-	13,615	-	7,000	-	7,000	7,000	7,000
Oregon Outdoor School Lottery Fund (Measure 99) Total	136,205	138,266	-	200,000	-	260,000	260,000	260,000
Perkins Grant								
1000 Instruction	23,877	55,438	-	56,500	-	45,000	45,000	45,000
2000 Supporting Services	2,388	1,590	-	-	-	5,000	5,000	5,000
Perkins Grant Total	26,265	57,028	-	56,500	-	50,000	50,000	50,000
Preschool Promise								
1000 Instruction	451,976	499,880	6.07	572,800	6.19	545,228	545,228	545,228
2000 Supporting Services	74,554	77,300	-	27,200	0.25	65,647	65,647	65,647
Preschool Promise Total	526,529	577,179	6.07	600,000	6.44	610,875	610,875	610,875
Safe Routes to School								
2000 Supporting Services	44,579	54,907	0.50	66,474	0.50	70,000	70,000	70,000
Safe Routes to School Total	44,579	54,907	0.50	66,474	0.50	70,000	70,000	70,000
Springfield Education Fund Grants								
1000 Instruction	50,197	64,647	-	-	-	105,000	105,000	105,000
2000 Supporting Services	8,446	4,485	-	80,000	-	15,000	15,000	15,000
Springfield Education Fund Grants Total	58,643	69,132	-	80,000	-	120,000	120,000	120,000
Student Investment Account								
1000 Instruction	4,391,038	4,207,893	48.50	5,419,226	34.50	3,788,469	3,788,469	3,788,469
2000 Supporting Services	3,298,941	4,359,564	34.25	5,228,907	28.72	4,936,207	4,936,207	4,936,207
3000 Community Services	435,025	629,132	12.60	1,045,103	12.45	878,751	878,751	878,751
4000 Facilities Acquisition Construction	1,170	-	-	-	-	-	-	-
Student Investment Account Total	8,126,174	9,196,589	95.35	11,693,236	75.67	9,603,427	9,603,427	9,603,427

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

Grants by Function	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
SUB-Well Grant								
1000 Instruction	25,821	25,499	-	115,422	-	183,963	183,963	183,963
2000 Supporting Services	110,778	118,440	1.00	209,578	1.00	252,037	252,037	252,037
SUB-Well Grant Total	136,599	143,939	1.00	325,000	1.00	436,000	436,000	436,000
Summer Learning Grant								
1000 Instruction	935,917	69,729	-	-	-	1,400,000	1,400,000	1,400,000
2000 Supporting Services	38,723	6,973	-	-	-	100,000	100,000	100,000
Summer Learning Grant Total	974,640	76,701	-	-	-	1,500,000	1,500,000	1,500,000
Thurston High Child Development Center Total								
1000 Instruction	68,154	63,454	1.91	85,715	1.91	85,715	85,715	85,715
7000 Ending Fund Balance	-	2,225	-	-	-	-	-	-
Thurston High Child Development Center Total	68,154	65,680	1.91	85,715	1.91	85,715	85,715	85,715
Title I-A - Basic Programs								
1000 Instruction	3,317,332	3,073,663	48.52	3,469,923	39.06	3,364,234	3,364,234	3,364,234
2000 Supporting Services	229,324	274,536	0.75	244,290	0.70	225,951	225,951	225,951
3000 Community Services	437,513	386,978	5.29	385,787	5.54	530,868	530,868	530,868
Title I-A - Basic Programs Total	3,984,169	3,735,178	54.56	4,100,000	45.30	4,121,053	4,121,053	4,121,053
Title II-A - Quality Teachers/Principals								
1000 Instruction	-	-	-	-	-	-	-	-
2000 Supporting Services	465,733	287,493	3.25	441,000	3.25	519,415	519,415	519,415
Title II-A - Quality Teachers/Principals Total	465,733	287,493	3.25	441,000	3.25	519,415	519,415	519,415
Title III - English Language Learner								
1000 Instruction	94,905	65,829	0.83	112,700	0.80	90,384	90,384	90,384
2000 Supporting Services	5,653	4,328	-	2,300	-	1,606	1,606	1,606
Title III - English Language Learner Total	100,558	70,157	0.83	115,000	0.80	91,990	91,990	91,990
Title IV-A - Student Support and Academic Enrichment								
2000 Supporting Services	205,690	297,744	4.13	475,000	2.75	383,000	383,000	383,000
Title IV-A - Student Support and Academic Enrichment Total	205,690	297,744	4.13	475,000	2.75	383,000	383,000	383,000
Title VI - Indian Education Formula								
1000 Instruction	2,498	2,005	-	-	-	-	-	-
2000 Supporting Services	-	1,080	-	-	-	-	-	-
3000 Community Services	75,946	55,179	0.70	90,000	0.70	85,173	85,173	85,173
Title VI - Indian Education Formula Total	78,444	58,264	0.70	90,000	0.70	85,173	85,173	85,173

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

Grants by Function	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
Youth Transition Program								
1000 Instruction	277,790	261,162	2.50	296,000	2.50	270,863	270,863	270,863
2000 Supporting Services	16,263	13,073	-	34,000	-	7,137	7,137	7,137
Youth Transition Program Total	294,054	274,235	2.50	330,000	2.50	278,000	278,000	278,000
Other Grants								
1000 Instruction	4,450,081	4,999,420	-	2,807,383	-	1,264,983	1,264,983	1,264,983
2000 Supporting Services	2,794,375	2,246,384	0.80	2,831,197	0.80	1,557,667	1,557,667	1,557,667
3000 Community Services	129,220	151,139	-	1,027,428	-	815,600	815,600	815,600
4000 Facilities Acquisition Construction	7,134,072	10,710,895	-	7,000,000	-	1,040,000	1,040,000	1,040,000
4000 Subscriptions	-	-	-	-	-	500,000	500,000	500,000
5000 Transits	302,420	194,759	-	1,000,000	-	300,000	300,000	300,000
Other Grants Total	14,810,168	18,302,597	0.80	14,666,008	0.80	5,478,250	5,478,250	5,478,250
Indirect Grant								
2000 Supporting Services	817,208	310,110	1.80	1,296,105	1.80	1,330,035	1,330,035	1,330,035
4000 Facilities Acquisition Construction	181,626	241,160	-	960,104	-	557,271	557,271	557,271
7000 Ending Fund Balance	772,469	1,219,204	-	-	-	-	-	-
Indirect Grant Total	1,771,304	1,770,474	1.80	2,256,209	1.80	1,887,306	1,887,306	1,887,306
Total	38,968,164	43,535,173	254.71	50,382,912	229.55	39,719,747	39,719,747	39,719,747

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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1500 Interest	160,491	263,822	340,628	260,000	260,000	260,000
1911 Facility Rentals	115,134	78,407	95,000	225,000	225,000	225,000
1990 Miscellaneous Local Revenue	245,624	181,272	245,000	210,000	210,000	210,000
1992 External Transportation	7,814	26,784	35,000	50,000	50,000	50,000
1994 Internal Transportation	83,204	168,149	175,000	175,000	175,000	175,000
1997 E-Rate Rebates	409,903	14,352	-	730,400	730,400	730,400
3222 SSF Bus Depreciation	598,451	545,126	618,932	492,044	492,044	492,044
4700 Federal Grants through State	289,624	-	-	-	-	-
5160 Lease Purchase Receipts	-	-	1,000,000	840,000	840,000	840,000
5190 Subscription Financing	39,370	-	-	-	-	-
5200 Interfund Transfers	2,000,000	2,000,000	1,600,000	1,600,000	1,600,000	1,600,000
5400 Beginning Fund Balance	5,811,038	8,537,427	10,302,267	10,427,823	10,427,823	10,427,823
Total	9,760,653	11,843,491	14,411,827	15,015,267	15,015,267	15,015,267

SPECIAL REVENUE OTHER FUNDS – EXPENDITURES BY FUNCTION

Other Funds by Function	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
Technology Fund								
1000 Instruction	-	74,761	-	480,000	-	900,000	900,000	900,000
2000 Supporting Services	125,677	242,149	-	667,000	-	540,000	540,000	540,000
6000 Contingency	-	-	-	900,000	-	900,000	900,000	900,000
7000 Unappropriated Ending Fund Balance	3,972,679	4,847,483	-	3,690,766	-	4,508,211	4,508,211	4,508,211
Technology Fund Total	4,098,356	5,164,393	-	5,737,766	-	6,848,211	6,848,211	6,848,211
Sky Camp								
2000 Supporting Services	-	18,767	-	13,000	-	14,500	14,500	14,500
3000 Community Services	55,800	85,569	-	83,800	-	114,850	114,850	114,850
4000 Facilities Acquisition Construction	-	-	-	134,603	-	152,603	152,603	152,603
7000 Unappropriated Ending Fund Balance	76,159	50,231	-	-	-	33,047	33,047	33,047
Sky Camp Total	131,959	154,566	-	231,403	-	315,000	315,000	315,000
Instruction Material Fund								
1000 Instruction	-	406,388	-	2,508,773	-	1,094,390	1,094,390	1,094,390
2000 Supporting Services	39,370	91,145	-	131,220	-	246,150	246,150	246,150
7000 Unappropriated Ending Fund Balance	2,931,105	3,480,219	-	1,854,136	-	2,673,161	2,673,161	2,673,161
Instruction Material Fund Total	2,970,475	3,977,752	-	4,494,129	-	4,013,701	4,013,701	4,013,701
Vehicle Replacement Fund								
2000 Supporting Services	36,483	9,987	-	1,050,000	-	890,000	890,000	890,000
5000 Debt Payments	744,456	664,489	-	732,810	-	708,813	708,813	708,813
7000 Unappropriated Ending Fund Balance	1,049,160	1,250,418	-	1,395,296	-	1,537,999	1,537,999	1,537,999
Vehicle Replacement Fund Total	1,830,100	1,924,894	-	3,178,106	-	3,136,812	3,136,812	3,136,812
Risk Management Fund								
1000 Instruction	17,915	1,031	-	-	-	-	-	-
2000 Supporting Services	81,941	63,900	-	360,351	-	376,875	376,875	376,875
4000 Facilities Acquisition Construction	121,583	22,400	-	205,000	-	205,000	205,000	205,000
7000 Unappropriated Ending Fund Balance	508,324	534,554	-	205,072	-	119,668	119,668	119,668
Risk Management Fund Total	729,763	621,885	-	770,423	-	701,543	701,543	701,543
Total	9,760,653	11,843,491	-	14,411,827	-	15,015,267	15,015,267	15,015,267

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 and well-being, and fuels their ability to learn by supporting healthy eating, in the community and in life.

Springfield School District currently participates in the National School Lunch and Breakfast Programs, as well as the Child and Adult Care Food Program (CACFP); each providing the resources, support, and guidance for serving nutritionally balanced meals to our entire student population.

In the 2021–2022 school year, the District qualified for and continues to operate under the Community Eligibility Provision (CEP). To qualify for the CEP, schools must meet certain federal criteria. Through the CEP program, all schools provide free breakfast and free lunch to all students without requiring applications to the Free and Reduced Lunch Program. This means that every school day all students will have access to both breakfast and lunch at no cost to the student or family.

Each month Nutrition Services staff prepare menus based on federal FDA guidelines for nutrition, and purchase ingredients that are healthy, nutritious, and delicious. Nutrition Services strives each year to partner with local programs to support those efforts including the ongoing participation in the Farm to School Program. 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.

Currently a daily average of 7,400 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 partners with Willamalane Parks and Recreation District at multiple elementary sites to provide meals for their Kids Club After School Program. In addition, meals are prepared 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 district.

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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1600 Meal Sales	(219)	-	3,000	3,000	3,000	3,000
1610 Lunch Sales	(1,191)	(328)	-	-	-	-
1620 Non-reimbursabl Meal Sales	1,356	3,479	-	-	-	-
1630 Other Meals	2,064	3,356	2,000	2,000	2,000	2,000
1990 Misc Local Revenue	1,982	10,186	2,000	2,000	2,000	2,000
3102 SSF School Lunch Match	39,382	43,381	40,000	40,000	40,000	40,000
3299 State Grants	874,407	868,857	900,000	700,000	700,000	700,000
4500 Federal Grants thru State	3,821,655	3,775,297	3,800,000	4,900,000	4,900,000	4,900,000
4900 Revenue for/on Behalf of District	414,481	289,006	389,308	400,000	400,000	400,000
5331 Sale of Fixed Assets	-	9,000	-	-	-	-
5400 Beginning Fund Balance	1,595,882	1,898,032	992,071	1,064,640	1,064,640	1,064,640
Total	6,749,799	6,900,267	6,128,379	7,111,640	7,111,640	7,111,640

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
3110 Nutrition Services Direction								
112 Classified Salaries	113,192	107,531	2.00	116,637	2.00	123,756	123,756	123,756
114 Managerial Classified	89,690	136,894	2.00	181,178	2.00	190,469	190,469	190,469
139 Benefit Pay	5,580	10,430	-	12,060	-	12,060	12,060	12,060
210 PERS	50,939	59,560	-	72,976	-	106,206	106,206	106,206
220 Social Security	15,341	18,581	-	22,930	-	24,146	24,146	24,146
230 Other Required Payroll Costs	1,105	2,871	-	4,586	-	4,831	4,831	4,831
240 Insurance	47,836	55,561	-	65,476	-	69,098	69,098	69,098
320 Property Services	50	55	-	1,000	-	1,000	1,000	1,000
340 Travel	2,477	6,285	-	6,000	-	8,000	8,000	8,000
350 Printing/Postage/Communications	3,333	1,178	-	1,500	-	1,500	1,500	1,500
389 Noninstructional Prof & Tech	7,600	8,700	-	10,000	-	10,000	10,000	10,000
410 Supplies & Materials	1,408	3,947	-	5,000	-	1,000	1,000	1,000
460 Nonconsumable Supplies	773	25	-	1,500	-	1,500	1,500	1,500
470 Software	6,995	950	-	30,000	-	47,000	47,000	47,000
480 Computer Hardware	7,788	2,092	-	5,000	-	10,000	10,000	10,000
610 Subscriptions	-	22,314	-	-	-	-	-	-
640 Dues & Fees	5,552	19,778	-	2,500	-	20,000	20,000	20,000
670 Taxes & Licenses	-	-	-	250	-	-	-	-
3110 Nutrition Services Direction Total	359,660	456,751	4.00	538,593	4.00	630,566	630,566	630,566
3120 Food Preparation Services								
112 Classified Salaries	1,264,218	1,383,147	47.31	1,496,698	51.03	1,756,172	1,756,172	1,756,172
122 Classified Substitutes	169	26	-	30,000	-	10,000	10,000	10,000
127 Summer Workers	42,189	41,447	-	45,000	-	-	-	-
136 Additional Pay	12,746	10,248	-	6,500	-	12,000	12,000	12,000
136 Additional Pay - Other	-	-	-	-	-	60,000	60,000	60,000
155 Additional Pay - Classified	880	3,960	-	2,500	-	25,000	25,000	25,000

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
3120 Food Preparation Services								
210 PERS	303,282	313,575	-	371,439	-	605,000	605,000	605,000
220 Social Security	94,499	101,575	-	116,975	-	137,875	137,875	137,875
230 Other Required Payroll Costs	27,804	42,467	-	50,883	-	61,759	61,759	61,759
240 Insurance	523,775	502,578	-	716,598	-	838,292	838,292	838,292
320 Property Services	56,774	70,239	-	20,000	-	50,000	50,000	50,000
340 Travel	59	1,051	-	2,000	-	2,000	2,000	2,000
350 Printing/Postage/Communications	-	172	-	-	-	-	-	-
410 Supplies & Materials	137,663	146,768	-	140,000	-	180,000	180,000	180,000
450 Food	1,819,678	2,022,509	-	2,000,000	-	2,300,000	2,300,000	2,300,000
460 Nonconsumable Supplies	6,977	8,968	-	7,000	-	10,000	10,000	10,000
480 Computer Hardware	2,040	37,351	-	5,000	-	5,000	5,000	5,000
541 Equipment	28,365	227,372	-	200,000	-	200,000	200,000	200,000
640 Dues & Fees	1,216	-	-	1,000	-	1,000	1,000	1,000
3120 Food Preparation Services Total	4,322,334	4,913,454	47.31	5,211,593	51.03	6,254,098	6,254,098	6,254,098
3130 Food Delivery Services								
112 Classified Salaries	88,384	92,045	1.50	88,670	1.50	92,154	92,154	92,154
210 PERS	19,014	17,329	-	20,882	-	29,997	29,997	29,997
220 Social Security	6,593	6,594	-	6,562	-	6,820	6,820	6,820
230 Other Required Payroll Costs	3,183	4,216	-	4,326	-	4,496	4,496	4,496
240 Insurance	21,750	22,761	-	24,390	-	25,740	25,740	25,740
320 Property Services	10,070	8,752	-	33,000	-	20,000	20,000	20,000
410 Supplies & Materials	-	-	-	500	-	3,000	3,000	3,000
541 Equipment	-	-	-	-	-	10,000	10,000	10,000
640 Dues & Fees	20,779	25,847	-	30,000	-	30,000	30,000	30,000
3130 Food Delivery Services Total	169,773	177,545	1.50	208,330	1.50	222,207	222,207	222,207

NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	1,898,032	1,352,517	-	169,863	-	4,769	4,769	4,769
7770 Unappropriated Ending Fund Balance Total	1,898,032	1,352,517	-	169,863	-	4,769	4,769	4,769
Total	6,749,799	6,900,267	52.81	6,128,379	56.53	7,111,640	7,111,640	7,111,640

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. This fund has moved into the General Fund beginning in the 2025–26 budget year as the majority of the expenditures are and have been funded with general fund dollars. The remaining funds in the Co-Curricular Fund are the anticipated beginning fund balance and the spend down of that balance.



CO-CURRICULAR FUND – FUND 292 – REVENUE BY SOURCES

Source and Description	Actual 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1510 Interest	-	5	-	-	-	-
1711 Gate Receipts	52,207	57,757	85,000	-	-	-
1712 Student Fees	1,020	-	-	-	-	-
1790 Other Extra Curricular Activities	-	516	-	-	-	-
1962 Prior Years Expense Recovery	-	45,269	-	-	-	-
5200 Interfund Transfers	1,800,000	1,800,000	2,200,000	-	-	-
5400 Beginning Fund Balance	1,244,411	918,608	4,114	230,000	230,000	230,000
Total	3,097,639	2,822,154	2,289,114	230,000	230,000	230,000

CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1113 Elementary School Extracurricular								
133 Activity Pay	17,671	16,411	-	19,479	-	-	-	-
210 PERS	4,241	3,827	-	4,587	-	-	-	-
220 Social Security	1,271	1,170	-	1,441	-	-	-	-
230 Other Required Payroll Costs	93	183	-	288	-	-	-	-
240 Insurance	-	485	-	-	-	-	-	-
1113 Elementary School Extracurricular Total	23,275	22,076	-	25,795	-	-	-	-

CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1122 Middle School Extracurricular								
133 Activity Pay	9,440	9,544	-	9,658	-	-	-	-
134 Coaching Pay	28,024	28,324	-	30,858	-	-	-	-
210 PERS	9,183	8,885	-	9,542	-	-	-	-
220 Social Security	2,757	2,777	-	2,998	-	-	-	-
230 Other Required Payroll Costs	916	604	-	600	-	-	-	-
240 Insurance	-	465	-	500	-	-	-	-
311 Instructional Services	64,000	64,000	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	-	-	64,000	-	-	-	-
1122 Middle School Extracurricular Total	114,320	114,599	-	118,156	-	-	-	-
1132 High School Extracurricular								
111 Licensed Salaries	230,562	240,443	3.00	247,443	-	-	-	-
121 Licensed Substitutes	3,719	5,674	-	5,000	-	-	-	-
130 Extended Days	-	11,844	-	15,000	-	-	-	-
133 Activity Pay	215,262	188,836	-	260,778	-	-	-	-
134 Coaching Pay	553,389	569,572	-	570,465	-	-	-	-
135 Non-Professional Duty Pay	84,757	73,993	-	70,000	-	-	-	-
139 Benefit Pay	-	-	-	400	-	-	-	-
210 PERS	205,089	198,313	-	275,320	-	-	-	-
220 Social Security	81,043	80,730	-	86,512	-	-	-	-
230 Other Required Payroll Costs	6,138	12,716	-	17,302	-	-	-	-
240 Insurance	52,668	53,143	-	55,000	-	-	-	-
319 Other Prof & Tech Services	41,697	325	-	500	-	-	-	-
322 Repairs & Maintenance	700	18,912	-	20,000	-	-	-	-
324 Rentals	-	634	-	1,000	-	-	-	-
330 Student Transportation Services	127,069	174,040	-	250,000	-	230,000	230,000	230,000
340 Travel	7,599	3,409	-	7,500	-	-	-	-
355 Printing	164	190	-	500	-	-	-	-

CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1132 High School Extracurricular								
355 Other Communications	-	277	-	-	-	-	-	-
389 Noninstructional Prof & Tech	8,957	80,192	-	70,000	-	-	-	-
410 Supplies & Materials	54,684	42,195	-	40,000	-	-	-	-
460 Nonconsumable Supplies	37,207	31,167	-	35,000	-	-	-	-
470 Computer Software	700	17,403	-	30,000	-	-	-	-
471 Computer Software Agreements	-	4,773	-	-	-	-	-	-
480 Computer Hardware	-	2,377	-	1,000	-	-	-	-
500 Equipment Purchases	-	6,416	-	7,500	-	-	-	-
640 Dues & Fees	43,306	38,498	-	30,000	-	-	-	-
1132 High School Extracurricular Total	1,754,711	1,856,069	3.00	2,096,220	-	230,000	230,000	230,000
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	39,275	29,271	-	-	-	-	-	-
520 Building & Improvements	9,202	40,741	-	-	-	-	-	-
530 Improvements Non-Building	12,013	734,683	-	-	-	-	-	-
640 Dues & Fees	10,263	-	-	-	-	-	-	-
670 Taxes & Licenses	-	25,130	-	-	-	-	-	-
4150 Building Acquisition & Improvement Total	70,939	829,825	-	-	-	-	-	-
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	918,608	(414)	-	48,943	-	-	-	-
7770 Unappropriated Ending Fund Balance Total	918,608	(414)	-	48,943	-	-	-	-
Total	3,097,639	2,822,154	3.00	2,289,114	-	230,000	230,000	230,000

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; 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, and Wildlife Safari.

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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1510 Interest	11,437	21,998	15,000	15,000	15,000	15,000
1700 Extracurricular Activities	1,257,550	1,224,634	1,600,000	1,600,000	1,600,000	1,600,000
1740 Extracurricular Fees	1,326	587	-	-	-	-
1760 Club Fundraising	57,915	39,430	-	-	-	-
1920 Donations	52,666	39,276	60,000	100,000	100,000	100,000
1990 Misc Local Revenue	57,904	52,852	40,000	60,000	60,000	60,000
5400 Beginning Fund Balance	1,207,069	1,339,824	1,500,000	1,110,000	1,110,000	1,110,000
Total	2,645,867	2,718,600	3,215,000	2,885,000	2,885,000	2,885,000



STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1111 Elementary K-5 Programs								
410 Supplies & Materials	1,459	-	-	-	-	-	-	-
1111 Elementary K-5 Programs Total	1,459	-	-	-	-	-	-	-
1113 Elementary Extracurricular								
310 Instruction Services	5,705	4,975	-	8,000	-	5,000	5,000	5,000
320 Property Services	5,485	3,105	-	7,000	-	5,000	5,000	5,000
330 Student Transportation Services	600	2,769	-	2,000	-	4,000	4,000	4,000
350 Communications	508	1,919	-	1,000	-	2,000	2,000	2,000
410 Supplies & Materials	71,655	77,885	-	75,000	-	75,000	75,000	75,000
430 Library Books	10,718	6,145	-	11,000	-	10,000	10,000	10,000
440 Periodicals	-	448	-	-	-	-	-	-
460 Nonconsumable Supplies	5,109	448	-	6,000	-	8,000	8,000	8,000
470 Software	3,971	-	-	5,000	-	5,000	5,000	5,000
480 Computer Hardware	299	206	-	-	-	-	-	-
640 Dues & Fees	941	1,876	-	5,000	-	6,000	6,000	6,000
670 Taxes & Licenses	550	-	-	-	-	-	-	-
1113 Elementary Extracurricular Total	105,540	99,776	-	120,000	-	120,000	120,000	120,000
1122 Middle School Extracurricular								
310 Instruction Services	2,662	1,148	-	8,000	-	5,000	5,000	5,000
320 Property Services	705	5,893	-	2,000	-	10,000	10,000	10,000
330 Student Transportation Services	1,903	3,773	-	3,000	-	4,000	4,000	4,000
340 Travel	3,140	1,125	-	7,000	-	4,000	4,000	4,000
350 Communications	7,929	-	-	10,000	-	10,000	10,000	10,000
410 Supplies & Materials	39,362	38,055	-	50,000	-	50,000	50,000	50,000
430 Library Books	-	91	-	-	-	2,000	2,000	2,000
440 Periodicals	25	-	-	-	-	-	-	-

STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1122 Middle School Extracurricular								
460 Nonconsumable Supplies	-	218	-	5,000	-	5,000	5,000	5,000
470 Software	119	-	-	-	-	-	-	-
640 Dues & Fees	28,073	5,541	-	35,000	-	10,000	10,000	10,000
1122 Middle School Extracurricular Total	83,919	55,843	-	120,000	-	100,000	100,000	100,000
1132 High School Extracurricular								
130 Extended Days	-	-	-	-	-	8,000	8,000	8,000
210 PERS	-	-	-	-	-	6,000	6,000	6,000
220 Social Security	98,345	176,449	-	180,000	-	165,000	165,000	165,000
230 Other Payroll Costs	-	-	-	-	-	1,000	1,000	1,000
310 Instruction Services	-	-	-	-	-	87,000	87,000	87,000
320 Property Services	77,456	14,132	-	80,000	-	48,000	48,000	48,000
330 Student Transportation Services	-	660	-	10,000	-	2,000	2,000	2,000
340 Travel	108,891	190,186	-	170,000	-	220,000	220,000	220,000
350 Communications	6,392	5,927	-	15,000	-	7,500	7,500	7,500
410 Supplies & Materials	598,297	741,916	-	800,000	-	760,000	760,000	760,000
420 Textbooks	-	-	-	5,000	-	2,000	2,000	2,000
430 Library Books	-	-	-	-	-	5,000	5,000	5,000
460 Nonconsumable Supplies	12,843	603	-	10,000	-	20,000	20,000	20,000
470 Software	648	5,579	-	10,000	-	9,500	9,500	9,500
480 Computer Hardware	-	5,273	-	-	-	6,000	6,000	6,000
540 Initial & Additional Equip Purchase	-	8,000	-	-	-	10,000	10,000	10,000
640 Dues & Fees	211,506	145,877	-	260,000	-	200,000	200,000	200,000
670 Taxes & Licenses	748	-	-	-	-	-	-	-
1132 High School Extracurricular Total	1,115,126	1,294,601	-	1,540,000	-	1,557,000	1,557,000	1,557,000

STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
6110 Contingency								
810 Contingency	-	-	-	200,000	-	160,000	160,000	160,000
6110 Contingency Total	-	-	-	200,000	-	160,000	160,000	160,000
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	1,339,824	1,268,380	-	1,235,000	-	948,000	948,000	948,000
7770 Unappropriated Ending Fund Balance Total	1,339,824	1,268,380	-	1,235,000	-	948,000	948,000	948,000
Total	2,645,867	2,718,600	-	3,215,000	-	2,885,000	2,885,000	2,885,000

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 entered into an agreement with the Oregon School Boards Association to authorize and issue limited tax pension bonds in the amount of \$62,150,000. 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. This refinance was in the amount of \$106,955,000. 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, 2025
2005A	PERS Pension Bonds	06/30/2028	62,150,000	-	16,365,000
2015	Refunding 2015, partially refund 2006 & 2007 Issue	06/15/2029	44,040,338	-	17,883,309
2015	General Obligation Bond 2015 Issue	06/15/2040	71,498,907	23,525,000	58,072,197
2020	Refunding 2020, refund Full Faith Credit 2015 Issue **	06/01/2031	2,965,000	3,154,000	1,720,000
2020	Long-Term General Obligation Note	05/22/2030	1,000,000	-	532,647
2021	2021 PERS Pension Bonds Refunding 2021A	06/30/2040	106,955,000	-	93,330,000
2021	Refunding 2021, partially refund 2015A	06/15/2031	23,525,000	20,400,000	22,080,000
2024	Limited Tax General Obligation Note	06/24/2034	3,500,000		3,225,093
Total			315,634,245	47,079,000	213,208,246

** 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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1111 Current Year Property Tax	7,349,889	7,378,834	6,025,000	6,200,000	6,200,000	6,200,000
1112 Prior Years Property Tax	118,598	87,457	90,000	90,000	90,000	90,000
1510 Interest	217,443	439,171	300,000	260,000	260,000	260,000
1970 Assessments Other Funds	11,759,134	12,280,585	12,600,000	13,000,000	13,000,000	13,000,000
5200 Interfund Transfers	434,246	431,896	890,842	888,314	888,314	888,314
5400 Beginning Fund Balance	591,728	667,005	685,632	1,009,842	1,009,842	1,009,842
Total	20,471,038	21,284,949	20,591,474	21,448,156	21,448,156	21,448,156

DEBT SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022-23	Actual 2023-24	FTE 2024-25	Adopted 2024-25	FTE 2025-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
2521 Fiscal Services								
389 Noninstructional Prof & Tech	-	-	-	1,000	-	1,000	1,000	1,000
2521 Fiscal Services Total	-	-	-	1,000	-	1,000	1,000	1,000
5100 Debt Service								
611 Bond Redemption - PERS	4,635,000	5,100,000	-	5,600,000	-	6,130,000	6,130,000	6,130,000
612 Bond Redemption - 2021 Refunding	7,091,688	3,635,000	-	8,075,000	-	8,610,000	8,610,000	8,610,000
613 Bond Redemption - 2006-07 Refunding	-	4,780,000	-	-	-	-	-	-
614 Principal - Admin Building	245,000	250,000	-	255,000	-	265,000	265,000	265,000
615 Principal - Land	93,407	95,882	-	98,423	-	101,031	101,031	101,031
616 Principal - Turf Fields	-	-	-	273,496	-	289,367	289,367	289,367
617 Prinicipal - 2021 GO Refunding Bonds	390,000	390,000	-	395,000	-	1,430,000	1,430,000	1,430,000
619 Bond Redemption - 2015	1,695,000	1,755,000	-	945,000	-	-	-	-
621 Bond Interest - PERS	1,508,603	1,288,023	-	1,045,314	-	778,810	778,810	778,810
622 Bond Interest - PERS 2021 Refunding	3,438,820	2,192,997	-	2,171,478	-	2,137,786	2,137,786	2,137,786
623 Bond Interest - 2006-17 Refunding	-	321,700	-	321,700	-	158,200	158,200	158,200
624 Interest - Admin Building	74,100	66,750	-	59,250	-	51,600	51,600	51,600
625 Interest - Land	21,740	19,264	-	16,723	-	14,115	14,115	14,115
626 Interest - Turf Fields	-	-	-	187,950	-	169,640	169,640	169,640
627 Interest - 2021 GO Refunding Bonds	407,925	405,916	-	402,683	-	398,204	398,204	398,204
629 Bond Interest - 2015	202,750	118,000	-	37,800	-	-	-	-
5100 Debt Service Total	19,804,032	20,418,533	-	19,884,817	-	20,533,753	20,533,753	20,533,753
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	667,006	866,416	-	705,657	-	913,403	913,403	913,403
7770 Unappropriated Ending Fund Balance Total	667,006	866,416	-	705,657	-	913,403	913,403	913,403
Total	20,471,038	21,284,949	-	20,591,474	-	21,448,156	21,448,156	21,448,156

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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1510 Interest	8,177	51,569	10,000	-	-	-
1910 Rentals	3,062	10,715	95,000	102,947	102,947	102,947
1911 Facility Rental Fees	29,593	59,334	-	-	-	-
1915 Property Rental Fees	13,024	27,285	-	-	-	-
1920 Contributions and Donations	-	5,106	-	-	-	-
1990 Misc Local Revenue	4,830	1,000	-	-	-	-
5150 Loan Receipts	-	3,500,000	-	-	-	-
5300 Sale of or Compensation for Loss of Fixed Assets	707,220	-	-	-	-	-
5400 Beginning Fund Balance	405,468	429,328	2,200,000	280,429	280,429	280,429
Total	1,171,374	4,084,337	2,305,000	383,376	383,376	383,376

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2221 Educational Media Services								
460 Nonconsumable Supplies	51,140	-	-	-	-	-	-	-
2221 Educational Media Services Total	51,140	-	-	-	-	-	-	-
2410 Office of the Principal Services								
460 Nonconsumable Supplies	2,202	-	-	-	-	-	-	-
2410 Office of the Principal Services Total	2,202	-	-	-	-	-	-	-

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
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								
322 Repairs & Maintenance	7,483	86,267	-	205,000	-	16,500	16,500	16,500
324 Rentals	8,314	-	-	15,000	-	4,000	4,000	4,000
328 Garbage	-	849	-	-	-	-	-	-
389 Noninstructional Prof & Tech	15,484	7,200	-	-	-	10,000	10,000	10,000
410 Supplies & Materials	2,492	22,335	-	73,000	-	54,500	54,500	54,500
460 Nonconsumable Supplies	78,580	2,150	-	67,000	-	60,000	60,000	60,000
541 Equipment	-	10,594	-	60,000	-	20,000	20,000	20,000
670 Taxes & Licenses	-	-	-	-	-	12,500	12,500	12,500
2540 Operations & Maintenance of Plant Services Total	112,353	129,394	-	420,000	-	177,500	177,500	177,500
4120 Land & Site Acquisition & Improvement								
324 Rentals	-	10,144	-	-	-	-	-	-
389 Noninstructional Prof & Tech	-	4,459	-	-	-	-	-	-
410 Supplies & Materials	-	130	-	-	-	-	-	-
530 Improvements Non-Building	-	2,054,491	-	1,785,000	-	-	-	-
640 Dues and Fees	-	7,631	-	-	-	-	-	-
670 Taxes & Licenses	-	3,736	-	-	-	-	-	-
4120 Land & Site Acquisition & Improvement Total	-	2,080,590	-	1,785,000	-	-	-	-

CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
4150 Building Acquisition & Improvement								
322 Repairs & Maintenance	13,935	-	-	-	-	-	-	-
324 Rentals	4,062	-	-	-	-	-	-	-
383 Architect/Engineer Services	14,793	-	-	-	-	10,000	10,000	10,000
389 Noninstructional Prof & Tech	-	-	-	-	-	20,000	20,000	20,000
410 Supplies & Materials	5,286	-	-	-	-	-	-	-
460 Nonconsumable Supplies	51,864	-	-	-	-	-	-	-
520 Buildings Acquisition	382,231	3,169	-	60,000	-	75,000	75,000	75,000
530 Improvements Non-Building	-	-	-	-	-	75,000	75,000	75,000
670 Taxes & Licenses	583	-	-	40,000	-	-	-	-
4150 Building Acquisition & Improvement Total	472,754	3,169	-	100,000	-	180,000	180,000	180,000
6110 Contingency								
810 Contingency	429,328	1,847,683	-	-	-	25,876	25,876	25,876
6110 Contingency Total	429,328	1,847,683	-	-	-	25,876	25,876	25,876
Total	1,171,374	4,084,337	-	2,305,000	-	383,376	383,376	383,376

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	Budget Costs	Paid Claims	Admin Fees	Stop Loss Premiums	Total	% of Budget	% Change
2020–21 Plan Year	1,372	17,664,551	17,558,113	706,434	995,301	19,259,848	109.0%	114.3%
2021–22 Plan Year	1,322	17,810,363	18,235,448	698,236	1,015,231	19,948,915	112.0%	103.6%
2022–23 Plan Year	1,307	19,102,959	16,660,951	729,446	1,114,249	18,504,646	96.9%	92.8%
2023–24 Plan Year	1,279	20,045,743	17,524,588	736,560	1,275,153	19,536,301	97.5%	105.6%
2024–25 Plan Year - Annulized	1,223	21,615,228	18,723,132	684,635	1,328,912	20,736,679	95.9%	106.1%

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 – OVERVIEW

Dental Plan	Average Employees	Budget Costs	Paid Claims	Fixed Costs	Total	% of Budget
2020–21 Plan Year	1,404	2,086,880	1,746,097	80,550	1,826,647	87.5%
2021–22 Plan Year	1,332	1,943,692	1,735,702	108,510	1,844,212	94.9%
2022–23 Plan Year	1,319	1,796,434	1,644,782	74,467	1,755,716	95.7%
2023–24 Plan Year	1,295	2,059,029	1,628,642	76,711	1,740,224	82.8%
2024–25 Plan Year - Annulized	1,230	1,964,928	1,943,208	76,272	2,052,247	102.8%

Assumption and Notes

1. PEPY = Per Employee Per Year

Vision Plan	Average Employees	Premiums	Paid Claims	% Change
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%
2023–24 Plan Year	1,287	169,928	161,122	99.6%
2024–25 Plan Year - Annulized	1,237	163,218	133,290	82.7%

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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1510 Interest	79,580	45,933	20,000	20,000	20,000	20,000
1970 Assessments Other Funds	21,713,092	21,685,727	23,856,398	24,000,000	24,000,000	24,000,000
1990 Misc Local Revenue	-	1,078,291	1,300,000	1,300,000	1,300,000	1,300,000
5400 Beginning Fund Balance	865,087	742,831	1,200,000	1,080,268	1,080,268	1,080,268
Total	22,657,759	23,552,782	26,376,398	26,400,268	26,400,268	26,400,268

INSURANCE FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2521 Fiscal Services								
112 Classified Salaries	59,717	64,106	1.00	67,309	1.00	67,254	67,254	67,254
210 PERS	15,926	16,560	-	15,852	-	20,882	20,882	20,882
220 Social Security	4,325	4,618	-	4,981	-	4,977	4,977	4,977
230 Other Payroll Costs	319	657	-	996	-	995	995	995
240 Insurance	16,235	16,490	-	16,260	-	17,160	17,160	17,160
240 Health Insurance Admin fees	1,914,962	2,134,082	-	2,200,000	-	2,300,000	2,300,000	2,300,000
240 Insurance - change in estimated YE claims	303,505	(192,947)	-	-	-	-	-	-
241 Health Insurance Claims	17,271,161	18,348,079	-	20,500,000	-	20,630,000	20,630,000	20,630,000
242 Dental Insurance Claims	2,122,467	1,564,922	-	2,200,000	-	1,800,000	1,800,000	1,800,000
243 Vision Insurance Claims	137,184	129,814	-	160,000	-	150,000	150,000	150,000
324 Rentals	-	62,921	-	23,000	-	25,000	25,000	25,000
382 Legal Services	36,929	292	-	10,000	-	5,000	5,000	5,000
389 Noninstructional Professional & Technical	500	8,000	-	8,000	-	9,000	9,000	9,000

INSURANCE FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2521 Fiscal Services								
410 Supplies	-	-	-	5,000	-	5,000	5,000	5,000
640 Dues & Fees	22,349	48,052	-	55,000	-	55,000	55,000	55,000
670 Taxes & Licenses	9,349	9,738	-	10,000	-	10,000	10,000	10,000
2521 Fiscal Services Total	21,914,928	22,215,384	1.00	25,276,398	1.00	25,100,268	25,100,268	25,100,268
6110 Contingency								
810 Contingency	-	-	-	100,000	-	300,000	300,000	300,000
6110 Contingency Total	-	-	-	100,000	-	300,000	300,000	300,000
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	742,831	1,337,398	-	1,000,000	-	1,000,000	1,000,000	1,000,000
7770 Unappropriated Ending Fund Balance Total	742,831	1,337,398	-	1,000,000	-	1,000,000	1,000,000	1,000,000
Total	22,657,759	23,552,782	1.00	26,376,398	1.00	26,400,268	26,400,268	26,400,268

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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1962 Prior Year Expense Recovery	-	328	-	-	-	-
1970 Assessments Other Funds	314,441	362,490	320,000	380,000	380,000	380,000
1971 Equipment Replacement	100,296	93,028	100,000	110,000	110,000	110,000
1972 Equipment Maintenance	113,077	104,728	105,000	140,000	140,000	140,000
1973 Postage Assessments	47,664	54,149	45,000	40,000	40,000	40,000
1990 Misc Local Revenue	277,461	199,772	200,000	200,000	200,000	200,000
5331 Fixed Asset Sale	-	50	-	-	-	-
5400 Beginning Fund Balance	-	36,519	110,000	215,747	215,747	215,747
Total	852,939	851,064	880,000	1,085,747	1,085,747	1,085,747



INTERNAL PRINTING SERVICES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2573 Warehousing & Distributing								
322 Repairs & Maintenance	-	3,147	-	3,200	-	3,500	3,500	3,500
350 Printing/Postage/Communication	64,289	66,547	-	70,000	-	70,000	70,000	70,000
410 Supplies & Materials	-	266	-	-	-	-	-	-
470 Software	2,189	3,995	-	2,200	-	2,000	2,000	2,000
670 Taxes & Licenses	-	217	-	-	-	-	-	-
2573 Warehousing & Distributing Total	66,478	74,171	-	75,400	-	75,500	75,500	75,500
2574 Printing, Publishing & Duplication								
112 Classified Salaries	144,044	158,127	3.00	160,020	3.00	167,813	167,813	167,813
114 Managerial Classified	80,221	43,271	0.25	31,482	0.25	33,889	33,889	33,889
125 Student Workers	11,814	12,884	-	12,000	-	13,000	13,000	13,000
139 Benefit Pay	6,480	3,415	-	1,620	-	1,620	1,620	1,620
155 Classified Extra Duty Pay	-	1,041	-	-	-	-	-	-
210 PERS	52,554	43,966	-	45,481	-	67,144	67,144	67,144
220 Social Security	17,062	15,077	-	15,181	-	15,111	15,111	15,111
230 Other Required Payroll Costs	2,065	4,334	-	3,917	-	6,773	6,773	6,773
240 Insurance	65,403	58,273	-	52,070	-	54,210	54,210	54,210
322 Repairs & Maintenance	108,133	100,622	-	100,000	-	150,000	150,000	150,000
340 Travel	91	209	-	-	-	200	200	200
389 Noninstructional Prof & Tech	10,053	4,963	-	10,000	-	10,000	10,000	10,000
410 Supplies & Materials	130,484	129,380	-	140,000	-	140,000	140,000	140,000
460 Nonconsumable Supplies	77,576	36,542	-	30,000	-	5,000	5,000	5,000
470 Software	1,592	736	-	5,065	-	2,500	2,500	2,500
471 Software License Agreements	4,871	5,505	-	6,000	-	8,000	8,000	8,000
480 Computer Hardware	-	-	-	3,500	-	100,000	100,000	100,000
541 Equipment	8,376	19,907	-	111,000	-	130,000	130,000	130,000
640 Dues and Fees	350	-	-	400	-	400	400	400
2574 Printing, Publishing & Duplication Total	721,169	638,251	3.25	727,736	3.25	905,660	905,660	905,660

INTERNAL PRINTING SERVICES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
5110 Long Term Debt Service								
610 Redemption of Principal	27,833	7,125	-	-	-	-	-	-
621 Regular Interest	940	68	-	-	-	-	-	-
5110 Long term debt service Total	28,773	7,193	-	-	-	-	-	-
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	36,519	131,448	-	76,864	-	104,587	104,587	104,587
7770 Unappropriated Ending Fund Balance Total	36,519	131,448	-	76,864	-	104,587	104,587	104,587
Total	852,939	851,064	3.25	880,000	3.25	1,085,747	1,085,747	1,085,747

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 2022–23	Actual 2023–24	Adopted 2024–25	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
1510 Interest	19,454	32,564	10,000	10,000	10,000	10,000
1970 Assessments Other Funds	500,000	100,000	100,000	-	-	-
5400 Beginning Fund Balance	701,466	872,775	736,000	623,000	623,000	623,000
Total	1,220,920	1,005,339	846,000	633,000	633,000	633,000

VOLUNTARY EARLY RETIREMENT – EXPENDITURES BY FUNCTION

Function and Description	Actual 2022–23	Actual 2023–24	FTE 2024–25	Adopted 2024–25	FTE 2025–26	Proposed 2025–26	Approved 2025–26	Adopted 2025–26
2521 Fiscal Services								
389 Other Non-instructional Services	500	8,000	-	8,000	-	8,500	8,500	8,500
2521 Fiscal Services Total	500	8,000	-	8,000	-	8,500	8,500	8,500
2700 Supplemental Retirement Program								
116 Retiree Stipend	29,319	7,832	-	-	-	-	-	-
210 PERS	4,573	1,225	-	-	-	-	-	-
220 Social Security	2,182	599	-	-	-	-	-	-
230 Other Taxes	-	32	-	-	-	-	-	-
240 Insurance	311,571	225,838	-	220,000	-	165,000	165,000	165,000
2700 Supplemental Retirement Program Total	347,645	235,527	-	220,000	-	165,000	165,000	165,000
7770 Unappropriated Ending Fund Balance								
820 Reserved for Next Year	872,775	761,812	-	618,000	-	459,500	459,500	459,500
7770 Unappropriated Ending Fund Balance Total	872,775	761,812	-	618,000	-	459,500	459,500	459,500
Total	1,220,920	1,005,339	-	846,000	-	633,000	633,000	633,000

Section Divider

ADMINISTRATIVE STAFFING

2025–2026 ADMINISTRATIVE STAFFING

SCHOOL	STATUS	G. FUND	OTHER	INSTRUCTION & SPECIAL PROGRAMS	STATUS	G. FUND	OTHER	FINANCIAL SERVICES	STATUS	G. FUND	OTHER
Centennial	Administrator	1.00	1.00	Assistant Superintendent of Instruction	Administrator	1.00	-	Chief Operations Officer	Administrator	1.00	-
Douglas Gardens	Administrator	1.00	1.00	Director of Elementary Instruction	Administrator	1.00	-	Confidential Specialist	Confidential	1.00	-
Guy Lee	Administrator	1.00	1.00	Director of K-12 Teaching & Learning	Administrator	1.00	-	Director of Finance	Administrator	1.00	-
Maple	Administrator	1.00	-	Director of High Schools	Administrator	1.00	-	Benefits Supervisor	Supervisor	1.00	-
Mt. Vernon	Administrator	1.00	1.00	Director of Special Programs	Administrator	0.95	0.05	Budget & Payroll Supervisor	Supervisor	0.75	-
Page	Administrator	1.00	-	Assistant Director of Special Programs	Administrator	0.80	0.20	Confidential Specialist Payroll	Confidential	1.00	-
Ridgeview	Administrator	1.00	-	Curriculum Coordinator	Administrator	1.00	-	Purchasing & Grants Manager	Supervisor	0.50	0.50
Riverbend	Administrator	1.00	1.00	Federal Programs & Grant Coordinator	Administrator	-	1.00	Print Services Supervisor	Supervisor	-	0.25
Thurston Elementary	Administrator	1.00	1.00	Diversity, Equity Coordinator	Administrator	-	1.00			6.25	0.75
Two Rivers-Dos Rios	Administrator	1.00	1.00	Alternative Education Coordinator	Administrator	1.00	-	MAINTENANCE & CUSTODIAL			
Yolanda	Administrator	1.00	1.00	Nursing Supervisor	Supervisor	1.00	-	Assistant Director - Facilities	Administrator	1.00	-
Wakerville	Administrator	1.00	-	Confidential Specialist	Confidential	1.00	-	HVAC/MEP Maintenance Foreman	Supervisor	1.00	-
						9.75	2.25	Carpentry/Maintenance Foreman	Supervisor	1.00	-
Agnes Stewart	Administrator	2.00	-	SUPERINTENDENT				Transportion & Operations Asst. Supervisor	Supervisor	0.25	-
Briggs	Administrator	2.00	-	Superintendent of Schools	Administrator	1.00	-			3.25	-
Hamlin	Administrator	2.00	-	Executive Assistant	Confidential	1.00	-	NUTRITION SERVICES			
Thurston Middle	Administrator	2.00	-	Director of Communications	Administrator	1.00	-	Nutrition Services Supervisor	Supervisor	-	1.00
A3 Magnet High School	Administrator	1.00	-	Communications Manager	Supervisor	1.00	-	Nutrition Services Specialist	Supervisor	-	1.00
Brattain Campus (Alternative Education)	Administrator	2.00	-			4.00	-			-	2.00
Springfield High	Administrator	3.00	1.00	HUMAN RESOURCES				TRANSPORTATION			
Thurston High	Administrator	3.00	1.00	Director of Human Resources	Administrator	1.00	-	Transportation & Operations Coordinator	Supervisor	1.00	-
		29.00	10.00	Assistant Director of Human Resources	Administrator	1.00	-	Transportation Assistant Supervisor	Supervisor	1.00	-
				Confidential Specialist Human Resources	Confidential	1.00	-	Transportation & Operations Asst. Supervisor	Supervisor	0.75	-
				Confidential Analyst Human Resources	Confidential	1.00	-			2.75	-
						4.00	-	TECHNOLOGY			
								Director of Technology	Administrator	1.00	-
								Network Services Manager	Supervisor	1.00	-
								Server Support Analyst	Exempt	1.00	-
								Network Support Analyst 2	Exempt	1.00	-
								Systems Analyst	Exempt	2.00	-
								Database Administrator	Exempt	1.00	-
						81.00				7.00	-
GENERAL FUND		2024-2025	2025-2026		TOTALS						
OTHER FUNDS		66.00	66.00		Administrator	57.00					
		13.00	15.00		Supervisor	13.00					
					Confidential	6.00					
		79.00	81.00		Exempt	5.00					
						81.00					

STAFFING SUMMARY - 2025–2026 & 2024–2025 COMPARISON

General Fund												
Certified FTE				Classified FTE			Administrative FTE			Total FTE		
Function	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance
1111	167.40	182.60	(15.20)	29.83	28.83	1.00			-	197.23	211.43	(14.20)
1121	83.79	85.50	(1.71)	4.69	4.50	0.19			-	88.48	90.00	(1.52)
1131	108.22	117.31	(9.09)	3.50	4.26	(0.76)			-	111.72	121.57	(9.85)
1132	3.00		3.00			-			-	3.00	-	3.00
1140			-	4.84	4.84	-			-	4.84	4.84	-
1220	30.80	26.20	4.60	61.48	57.10	4.38			-	92.28	83.30	8.98
1250	36.30	36.30	-	29.60	31.26	(1.66)	0.50	0.50	-	66.40	68.06	(1.66)
1280	3.00	3.00	-			-			-	3.00	3.00	-
1291	16.07	16.07	-	16.15	16.15	-			-	32.22	32.22	-
1292	0.50	0.50	-			-			-	0.50	0.50	-
2110	5.80	11.80	(6.00)	9.91	8.25	1.66			-	15.71	20.05	(4.34)
2113	1.00	1.00	-			-			-	1.00	1.00	-
2115			-	4.28	4.66	(0.38)			-	4.28	4.66	(0.38)
2119			-	1.00	1.00	-			-	1.00	1.00	-
2122	12.00	10.00	2.00	1.97	1.97	-			-	13.97	11.97	2.00
2130	6.50	6.00	0.50	14.28	14.41	(0.13)	1.00	1.00	-	21.78	21.41	0.37
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	20.50	-	2.50	2.70	(0.20)	7.50	7.50	-	30.50	30.70	(0.20)
2221			-	14.28	14.13	0.15			-	14.28	14.13	0.15
2230			-	0.50	1.38	(0.88)			-	0.50	1.38	(0.88)
2321			-			-	2.00	2.00	-	2.00	2.00	-
2410	5.75	5.75	-	43.64	42.63	1.01	28.00	28.00	-	77.39	76.38	1.01
2521			-	3.50	3.50	-	5.75	5.75	-	9.25	9.25	-
2540			-	5.00	5.00	-	2.00	2.00	-	7.00	7.00	-
2541			-	4.00	4.00	-	1.00	1.00	-	5.00	5.00	-
2542			-	58.50	57.50	1.00		0.25	(0.25)	58.50	57.75	0.75
2543			-	7.00	7.00	-			-	7.00	7.00	-
2545			-	1.00	1.00	-			-	1.00	1.00	-
2546			-	1.00	1.00	-			-	1.00	1.00	-
2547			-	8.00	6.00	2.00			-	8.00	6.00	2.00
2548			-	3.00	3.00	-			-	3.00	3.00	-

STAFFING SUMMARY - 2025–2026 & 2024–2025 COMPARISON

General Fund - Continued

Certified FTE				Classified FTE			Administrative FTE			Total FTE		
Function	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance
2549			-	2.56	2.56	-			-	2.56	2.56	-
2551			-	73.13	73.13	-	2.75	2.75	-	75.88	75.88	-
2572			-	1.25	1.25	-	0.50	0.50	-	1.75	1.75	-
2573			-			-	0.25		0.25	0.25	-	0.25
2577			-	1.00	0.50	0.50			-	1.00	0.50	0.50
2633			-	1.00	1.00	-	2.00	2.00	-	3.00	3.00	-
2641	0.20	0.20	-	3.00	3.00	-	4.00	4.00	-	7.20	7.20	-
2661			-	7.00	7.00	-	7.00	7.00	-	14.00	14.00	-
2670			-			-			-	-	-	-
2680			-	1.00	1.00	-			-	1.00	1.00	-
Total	526.99	548.89	(21.90)	428.04	420.16	7.88	66.00	66.00	-	1,021.03	1,035.05	(14.02)

Federal, State & Local Funds

Certified FTE				Classified FTE			Administrative FTE			Total FTE		
Function	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance
1111	24.00	24.00	-	11.25	16.00	(4.75)			-	35.25	40.00	(4.75)
1121	6.00	6.00	-			-			-	6.00	6.00	-
1131	11.70	21.21	(9.51)	3.62	3.08	0.54			-	15.32	24.29	(8.97)
1140	2.00	2.00	-	6.10	5.98	0.12			-	8.10	7.98	0.12
1220			-	32.16	32.67	(0.51)			-	32.16	32.67	(0.51)
1250			-	18.56	16.44	2.12			-	18.56	16.44	2.12
1272	11.57	11.00	0.57	27.49	37.52	(10.03)			-	39.06	48.52	(9.46)
1291	0.80	0.83	(0.03)			-			-	0.80	0.83	(0.03)
2110	8.00	11.00	(3.00)	9.00	11.00	(2.00)	1.00	1.00	-	18.00	23.00	(5.00)
2112			-		6.06	(6.06)			-	-	6.06	(6.06)
2119			-	0.30	0.30	-			-	0.30	0.30	-
2120			-	0.50	0.91	(0.41)			-	0.50	0.91	(0.41)
2122	1.00	1.00	-	0.72	2.13	(1.41)			-	1.72	3.13	(1.41)
2126			-	7.50		7.50			-	7.50	-	7.50
2142	0.60	0.60	-			-			-	0.60	0.60	-
2152	0.60	0.40	0.20			-			-	0.60	0.40	0.20
2190			-	0.73	0.22	0.51	0.25	0.25	-	0.98	0.47	0.51
2210	1.00	4.20	(3.20)		0.30	(0.30)	1.00	1.00	-	2.00	5.50	(3.50)

STAFFING SUMMARY - 2025–2026 & 2024–2025 COMPARISON

Federal, State & Local Funds - Continued

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance
2211	4.45	4.50	(0.05)	1.70	1.70	-	-	-	-	6.15	6.20	(0.05)
2221				3.16		3.16				3.16	-	3.16
2410	2.00	1.75	0.25		0.97	(0.97)	10.00	8.00	2.00	12.00	10.72	1.28
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	0.60	-	16.05	15.91	0.14			-	16.65	16.51	0.14
3360			-	1.34	1.38	(0.04)			-	1.34	1.38	(0.04)
Total	75.12	89.89	(14.77)	141.68	154.07	(12.39)	12.75	10.75	2.00	229.55	254.71	(25.16)

Other Funds

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	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	0.25	-	3.25	3.25	-
3110			-	2.00	2.00	-	2.00	2.00	-	4.00	4.00	-
3120			-	51.03	47.31	3.72			-	51.03	47.31	3.72
3130			-	1.50	1.50	-			-	1.50	1.50	-
Total	-	3.00	(3.00)	58.53	54.81	3.72	2.25	2.25	-	60.78	60.06	0.72

All Funds

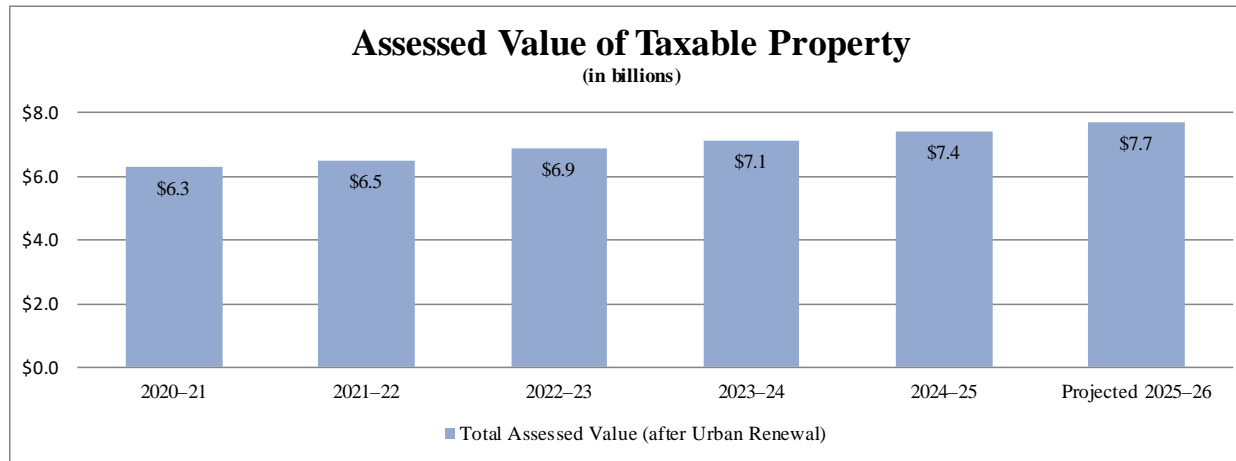
Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance	2025–26	2024–25	Variance
Total	602.11	641.78	(39.67)	628.25	629.04	(0.79)	81.00	79.00	2.00	1,311.36	1,349.82	(38.46)

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.

	2020–21	2021–22	2022–23	2023–24	2024–25	Projected 2025–26
<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	1.2081	1.1554	1.0987	1.0624	0.8385	0.8385
Local Option Tax Rate per \$1,000 of AV	-	-	-	-	-	-
Average Assessed Value	\$ 174,924	\$ 180,683	\$ 186,993	\$ 193,858	\$ 200,511	\$ 207,529
Tax Burden per AV	1,023	1,047	1,073	1,106	1,099	1,137
Tax Burden Increase	0.11%	0.10%	0.10%	0.10%	0.09%	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 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:

04/27/2025

Sworn to and subscribed before on 04/27/2025



Legal Clerk



Notary, State of WI, County of Brown

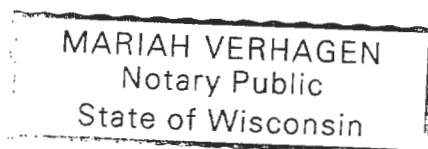
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Notice of Budget Committee Meeting

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 July 1, 2025 to June 30, 2026, will be held at the Springfield Public School District Board Room, 640 A. St., Springfield, OR 97477. The meeting will take place on May 8th, 2025 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 9, 2025 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/about/board/budget-committee>

April 27 2025
LEUG0275620

DATE – May 8, 2025


RESOLUTION TO APPROVE THE 2025-2026 BUDGET

BE IT HEREBY RESOLVED THAT:

1. The Springfield School District budget in the aggregate amount of \$266,188,367 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 \$33,710,653, and
2. A tax of \$6,526,316 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

5/8/25
Date

ATTEST: 
Superintendent of Schools
Springfield School District

8 MAY 2025
Date

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

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Sworn to and subscribed before on 05/30/2025



Legal Clerk



Notary, State of WI, County of Brown

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FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Springfield School District Board of Directors will be held on **June 9, 2025, at 6:45 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.

Written Public Comment:

The written public comment window closes at 2 p.m. on the day of the budget hearing. Comments and materials are collected via email at public.comment@springfield.k12.or.us

Commenters are asked to clearly label the subject line as "Written Public Comment" and provide: Name (first and last name or last name initial), District residency, Email address and/or phone number (optional) so that staff can follow up, if necessary, and Agenda item or topic.

Oral Comments – In-person, or virtually:

The window to sign up to present oral public comments opens on Thursday at noon prior to the budget hearing and closes at 2 p.m. on the day of the hearing. Requests are collected via email at public.comment@springfield.k12.or.us

People requesting to speak are asked to provide: Name (first and last name or last name initial), District residency, Email address and/or phone number, so staff can confirm details for speaking to the board, Agenda item or topic, and Commenting "in-person" or "virtually"

Oral public comment is limited to 3 minutes per person and is scheduled for 15 minutes on the agenda. Due to time limitations not all speakers may be selected to provide oral comment during the budget hearing..

The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 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 X the same as different than the preceding year.

Contact: Brett Yancey

Telephone: 541-726-3206

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

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount This Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$35,974,690	\$37,768,754	\$37,843,243
Current Year Property Taxes, other than Local Option Taxes	38,777,428	38,460,783	39,910,653
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	43,804,103	46,348,460	48,211,836
Revenue from Intermediate Sources	280,881	240,000	300,000
Revenue from State Sources	105,427,435	115,771,319	117,062,279
Revenue from Federal Sources	29,110,541	25,619,196	18,274,542
Interfund Transfers	4,231,896	4,690,842	2,488,314
All Other Budget Resources	5,044,581	1,002,500	2,097,500
Total Resources	262,651,555	\$269,901,854	\$266,188,367

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$82,372,938	\$93,607,129	\$91,459,624
Other Associated Payroll Costs	65,513,842	76,287,491	83,241,162
Purchased Services	13,517,258	15,618,707	18,081,766
Supplies & Materials	14,306,996	17,986,177	15,239,629
Capital Outlay	16,391,207	12,866,797	5,979,693
Other Objects (except debt service & interfund transfers)	6,016,648	7,613,078	6,482,114
Debt Service*	21,090,215	20,617,627	21,242,566
Interfund Transfers*	4,231,896	4,690,842	2,488,314
Operating Contingency	0	2,000,000	2,385,876
Unappropriated Ending Fund Balance & Reserves	39,210,555	18,614,006	19,587,623
Total Requirements	262,651,555	\$269,901,854	\$266,188,367

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

1000 Instruction	\$87,246,397	\$102,399,203	\$103,503,146
FTE	794.91	794.65	754.92
2000 Support Services	85,499,314	97,881,147	100,263,583
FTE	487.17	484.47	481.92
3000 Enterprise & Community Service	6,837,644	8,333,134	9,559,772
FTE	67.68	70.70	74.52
4000 Facility Acquisition & Construction	16,313,801	11,358,797	4,558,964
FTE	0.00	0.00	0.00
5000 Other Uses	2,221,733	4,007,098	2,598,523
5100 Debt Service*	21,090,215	20,617,627	21,242,566
5200 Interfund Transfers*	4,231,896	4,690,842	2,488,314
6000 Contingency	0	2,000,000	2,385,876
7000 Unappropriated Ending Fund Balance	39,210,555	18,614,006	19,587,623
Total Requirements	\$262,651,555	\$269,901,854	\$266,188,367
Total FTE	1,349.76	1,349.82	1,311.36

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

In the 2025 -26 fiscal year, the District anticipates changes in projected revenue, even though the sources of funding remain consistent with previous years. Local revenue is expected to rise, largely due to an increase in property tax collections. State funding is also projected to grow. Although 2025-26 is the first year of the biennium with a 49/51 split in state resources, the overall increase in K-12 education funding means the District will still see a net gain. However, not all state funding is increasing-some state-funded grants are being reduced. On the federal side, revenue is declining. This is primarily due to the expiration of the Elementary and Secondary School Emergency Relief (ESSER) funds, which had provided significant support in recent years.

On the expenditure side, the number of instructional days will remain the same as in previous years. However, the District continues to experience a decline in student enrollment. This trend is reflected in a reduction of 38.46 full-time equivalent (FTE) staff positions and a corresponding decrease in overall staffing costs. Despite this, payroll expenses are projected to rise due to a substantial increase in Public Employees Retirement System (PERS) contribution rates. Costs for purchased services are also expected to increase. This is driven by higher expenses for external special education programs and rising utility costs due to inflation. In contrast, supply costs are projected to decrease, partly because the District completed a major textbook adoption in the 2024-25 school year. Capital expenditures are also down, following the expiration of ESSER funding and the completion of districtwide HVAC upgrades and turf field installations at the comprehensive high schools during the previous year. Additionally, transfers have decreased for 2025-26, as the District has shifted the funding of co-curricular programs to the general fund rather than transferring resources to a special revenue fund. Importantly, the co-curricular programs themselves remain unchanged.

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	\$7,736,842	\$6,342,105	\$6,526,316

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$98,035,506	\$0
Other Bonds	\$112,185,000	\$0
Other Borrowings	\$5,869,436	\$0
Total	\$216,089,942	\$0

RESOLUTION: #24-25.069

JUNE 9, 2025

2025-2026 BUDGET RESOLUTIONS

RELEVANT DATA:

The District began holding work sessions with the Budget Committee in January 2025 to discuss parameters and estimates for the 2025-26 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 2025-2026 proposed budget was delivered to the Budget Committee on May 8, 2025.

During the first Budget Committee meeting on May 8, 2025, the Springfield School District Budget Committee approved the proposed budget for 2025-2026 without modification. 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 2025-2026 Budget Resolution as presented on the attached sheet.

Submitted by:

Brett Yancey
Chief Operations Officer

Recommended by:

Todd Hamilton
Superintendent

2025-2026 BUDGET RESOLUTIONS

BE IT RESOLVED that the Board of Directors of the Springfield School District hereby adopts the budget for the fiscal year 2025-26 in the sum of \$266,188,367 now on file at the Springfield School District Administration Office.


BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

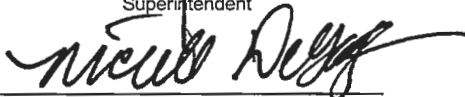
General Fund		Capital Projects Funds	
Instruction	\$ 79,073,712	Support Services	\$ 177,500
Support Services	59,504,772	Facilities Acq & Const	180,000
Facilities Acq & Const	1,924,090	Contingencies	25,876
Transfers	2,488,314	Total	\$ 383,376
Contingencies	1,000,000		
* Unappropriated Fund Balance	7,285,278	Internal Services Funds	
Total	\$ 151,276,166	Support Services	\$ 26,081,428
		Contingencies	300,000
		* Unappropriated Fund Balance	1,104,587
		Total	\$ 27,486,015
Special Revenue Funds		Trust and Agency Funds	
Instruction	\$ 24,429,434	Support services	\$ 173,500
Support Services	14,325,383	* Unappropriated Fund Balance	459,500
Community Services	9,559,772	Total	\$ 633,000
Facilities Acq & Const	2,454,874		
Debt Service	708,813		
Transits	2,598,523		
Contingencies	1,060,000		
* Unappropriated Fund Balance	9,824,855		
Total	\$ 64,961,654		
Debt Service Funds		Total Appropriations	
Support Services	\$ 1,000		\$ 246,600,744
Debt Service	20,533,753	Total Unappropriated Funds	\$ 19,587,623 *
* Unappropriated Fund Balance	913,403	TOTAL ADOPTED BUDGET	\$ 266,188,367
Total	\$ 21,448,156	* 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 \$6,526,316 for bonds; and that these taxes are hereby imposed and categorized for tax year 2025-26 upon the assessed value of all taxable property within the district.

	Education Limitation	Excluded From Limitation
General Fund.....	\$4.6412/\$1000	
Debt Service Fund.....		\$ 6,526,316

The above resolution statements were approved and declared adopted on this 9th day of June 2025.


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 11 2025

FORM ED-50
2025-2026

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

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

640 A Street Springfield OR 97477
Mailing Address of District City State Zip
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 Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
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.		6,526,316.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		6,526,316.00

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 two 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

2024–2025
Transfer Budget
Appropriations

RESOLUTION: #24-25.063

DATE: JUNE 9, 2025

RESOLUTION TO TRANSFER BUDGET APPROPRIATIONS

RELEVANT DATA:

This resolution is necessary to recognize additional revenue and properly record expenditures in the 2024-2025 budget appropriations within the levels as required by Oregon Budget Law. Oregon Budget Law requires that expenditures are recorded within the proper account, and that expenditures not exceed the total amount budgeted by function level (1000 – instruction, 2000 – support services, etc.). Additionally, a formal resolution by the school board is required to transfer budget appropriations between function levels. These transfers do not increase the budget in any one fund, or the district budget overall. This resolution impacts the district General Operating Fund and Special Revenue Funds. When the budget document is prepared, estimates of where expenditures will occur are made based upon the previous year's expenditure trends and grant awards.

RESOLUTION:

BE IT HEREBY RESOLVED, that the Board of Directors for Springfield School District No. 19, hereby allocate budget appropriations and approve transfers for the 2024-2025 fiscal year within the funds and functions listed below:

General Fund (Fund 100): Purchase of facilities equipment

Expenditures:

100-4150	Building Acquisition/Improvements	(\$310,000)
100-2543	Support Services	\$310,000

General Fund (Fund 100): SBITA Compliance

Revenues:

100-5170	Other Financing Sources (SBITA)	\$300,000
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Expenditures:

100-2000	Support Services	(\$75,000)
100-5100	Debt Service	\$375,000

Special Revenue Fund (Fund 200): SBITA Compliance

Revenues:

200-5170	Other Financing Sources	\$625,000
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Expenditures:

200-2000	Support Services	(\$50,000)
200-1000	Instruction Services	\$75,000
200-3000	Enterprise & Community Services	\$200,000
200-5100	Debt Service	\$400,000

Submitted by:

Recommended by:

Brett M. Yancey
Chief Operations Officer

Todd Hamilton
Superintendent