

JANUARY 8, 2026

SPRINGFIELD PUBLIC SCHOOLS BUDGET COMMITTEE

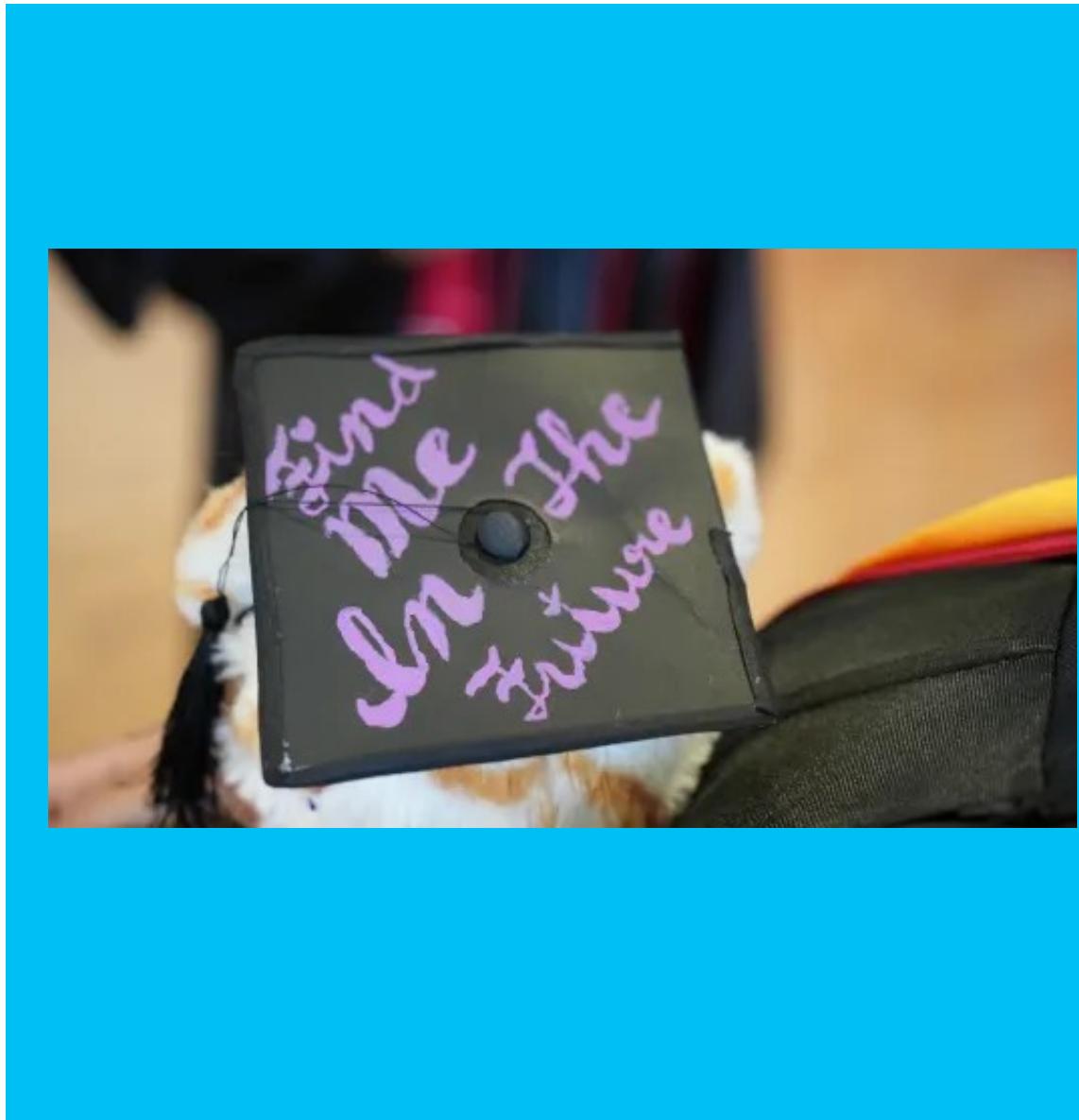
DISTRICT BUDGET PROCESS:

- District Staff: Responsible for Proposing Budget
- Budget Committee: Responsible for Approving Budget
- School Board: Responsible for Adopting Budget
- District Staff: Responsible for Managing Budget

BOARD POLICY DBEA

“BUDGET COMMITTEE”

- Comprised of 10 members - 5 Board members and 5 members appointed by the School Board. One member must be a member of the District's Equity Committee.
- A majority of the committee is required for passing an action item (6 votes).
- Chair and Vice Chair selected at first “official” meeting (5/7/2026).
- **ORS 294.414** is state law regarding Budget Committees.



ROLES & RESPONSIBILITIES OF COMMITTEE:

- Hold one (or more) meetings to receive the budget message, the budget document and provide members of the public with an opportunity to comment on the budget document.
- All meetings of the budget committee are open to the public.
- All meetings of the budget committee are subject to public meeting laws (no private meetings).
- It is the function of the committee to approve appropriations for expenditures before the beginning of each new fiscal year as presented by the Budget Officer to the committee. This is done at the Fund/Function Level.

ROLES & RESPONSIBILITIES OF COMMITTEE:

- Budget committee may choose to change appropriation levels; however, it does not have authority to make programmatic changes.
- Once the budget committee approves the budget it is sent to the School Board for final adoption, after a public hearing.



BEST PRACTICES FOR COMMITTEE PROCESS:

- Training on the budget committee process, calendar, expectations for committee members, etc.
- Overview of how the State School Fund (SSF) works and how Oregon funds its schools.
- Orientation on the budget document, the fund structure, and the types of activities or programs and expenditures made from each fund in the budget.
- General discussion of vision & goals, spending priorities, or philosophy used to develop the proposed budget.
- Assumptions used in the development of the budget.
- General economic projections of possible changes in resources & requirements expected.

BUDGET COMMITTEE WORK (BEST PRACTICES):

- Primary Function: Receive and review Superintendent's proposed budget and budget message, then make a formal recommendation to the School Board about next steps (approval, etc.).
- The Committee also:
 - Tests budget against District's goals and core values.
 - Approves the District's spending authority.
 - Certifies property tax amount submitted to County Assessor.
 - Ensure the budget is balanced.
 - Provide opportunities for public input.
 - Provide priority input if there is an opportunity to return programs.

BUDGET COMMITTEE WORK (BEST PRACTICES):

- Things an Oregon school district budget committee does NOT do:
 - Make final budget decisions.
 - Determine specific program cuts.
 - Manage day-to-day spending.
 - Set educational policy.
 - Negotiate labor contracts.
 - Have ongoing oversight authority.
 - Approve budget transfers or changes.

BUDGET COMMITTEE REMINDERS

- Oregon Department of Education recalculates State School Fund allotment up to end of biennium.
 - Adjustments based on economic forecasts, enrollment shifts, fluctuations in data from districts.
 - Not confident until the end of 2027 fiscal year what the actual allocation is.
- 2025-2027 State School Fund allocation \$11.4 billion. Allocation is 49% in first year ('25-26) and 51% in second year ('26-27).

CURRENT YEAR REVIEW

2025-26 GENERAL FUND BUDGET REMINDERS:

- Salary and Benefits: \$5,516,368
 - Experience Steps
 - 0% Cost of Living Adjustment (COLA)
 - Certified: TBD (In mediation)
 - Classified: 4.15% COLA (12.6 fte reduction) + \$25/mo insurance
 - Administrative/Professional: 2.7% COLA (2.0 fte reduction) + \$25/mo insurance
 - PERS rate increase
- Move Co-Curricular to General Fund: \$1,982,522
 - Eliminate transfer to Co-Curricular Fund: (\$2,200,000)
- Increase to Lane ESD services: \$1,820,000
- Insurance & Utility increases: \$429,814
- HVAC supplies due to increased units: \$120,000

2025-2026 ENROLLMENT SUMMARY:

	Projection	9/30/25		10/31/25		11/30/25		12/19/25	
Elementary Schools	3,974	3,824	(150)	3,815	(159)	3,800	(174)	3,798	(176)
Middle Schools	2,058	1,967	(91)	1,945	(113)	1,933	(125)	1,924	(134)
High Schools	2,778	2,740	(38)	2,695	(83)	2,667	(111)	2,631	(147)
Charter Schools	260	215	(45)	219	(41)	213	(47)	215	(45)
Online School	123	116	(7)	104	(19)	152	29	135	12
Alt. Ed Schools	181	210	29	213	32	204	23	198	17
	9,374	9,072	(302)	8,991	(383)	8,969	(405)	8,901	(473)

ENROLLMENT-VS-FUNCTIONAL CAPACITY

	9/30/2025	Enrollment	Capacity	% Capacity
Centennial		326	500	65.2%
Douglas Gardens		285	400	71.3%
Page		304	400	76.0%
Guy Lee		361	475	76.0%
Maple		246	500	49.2%
Mt. Vernon		359	500	71.8%
Ridgeview		345	475	72.6%
Riverbend		393	500	78.6%
Thurston		347	500	69.4%
TRDR		330	480	68.8%
Walterville		158	250	63.2%
Yolanda		370	375	98.7%
ELEMENTARY TOTAL		3824	5355	71.4%
ASMS		456	750	60.8%
BMS		440	550	80.0%
HMS		542	800	67.8%
TMS		529	500	105.8%
MIDDLE SCHOOL TOTAL		1967	2600	75.7%
A3		208	485	42.9%
Gateways		84	150	56.0%
SHS		1245	1500	83.0%
THS		1203	1550	77.6%
HIGH SCHOOL TOTAL		2740	3685	74.4%
Total K-12		8531	11640	73.3%

REVENUE/EXPENDITURE SUMMARY (25-26): GENERAL FUND

	Budget	Actual through 12/31/2025	Projected 2025-2026	Projected % of Budget
Revenue:				
Property Taxes	\$34,110,653	\$31,582,890	\$34,110,653	100.0%
Other Local Sources	\$2,286,500	\$1,127,005	\$2,286,500	100.0%
County School Fund	\$250,000	\$0	\$250,000	100.0%
State School Fund	\$92,227,519	\$52,712,991	\$91,791,620	99.53%
Federal Resources	\$0	\$780,512	\$780,512	100.0%
Common School Fund	\$1,400,000	\$759,150	\$1,400,000	100.0%
Beginning Fund Balance	\$21,001,494	\$20,850,181	\$20,850,181	99.28%
 Total General Fund Resources	 \$151,276,166	 \$107,812,729	 \$151,469,466	 100.13%
 Expenditures:				
Salaries	\$72,736,587	\$29,910,729	\$70,554,489	97.0%
Payroll Costs/Benefits	\$46,202,043	\$15,527,952	\$43,891,941	95.0%
Purchased Services	\$13,470,714	\$4,423,623	\$13,470,714	100.0%
Supplies & Materials	\$4,123,317	\$2,148,841	\$4,024,593	97.61%
Capital Outlay	\$1,912,090	\$29,500	\$1,912,090	100.0%
Other Objects	\$2,057,823	\$1,907,423	\$2,053,311	99.78%
Fund Transfers	\$2,288,314	\$2,488,314	\$2,488,314	100.0%
UEFB & Contingency	\$8,285,278	\$0	\$0	
 Total General Fund Expenditures	 \$151,276,166	 \$56,436,382	 \$138,395,452	 91.49%
 Projected Net Fund Balance			 \$13,074,014	

OREGON K-12 BUDGET: 2025-2027

- **2025-2027 Biennium = \$11.36 Billion**
 - **2025-26 = \$5.57 Billion (49%)**
 - **2026-27 = \$5.79 Billion (51%)**
- **Springfield Public Schools = 1.63% of State ADMw**

STATE SCHOOL FUND:

- Four key variables in formula:
 - Local Revenue
 - Average Daily Membership, Weighted (ADMw)
 - Teacher Experience Adjustment (district average compared to State average)
 - Transportation Grant (70% reimbursement)
- Local Revenue includes: Property Taxes, Common School Fund, County School Fund
- ADMw calculation: Higher of current year or prior year
- Teacher experience may be + or - calculation

AVERAGE DAILY MEMBERSHIP - WEIGHTED

- ADMr: Average Daily Membership Regular (1.00 weight)
- Students in English Language Programs (0.50 weight)
- Students in Pregnant & Parenting Programs (1.00 weight)
- Individualized Education Plan (IEP) Students capped at 11% of District ADMr: (1.00 weight)
- Students on IEP Above 11% of ADMr: (1.00 weight)
- Students in Poverty: (0.25 weight)
- Students in Foster Care and Neglected/Delinquent: (0.25 weight)
- Remote Elementary School Correction: (1.00 weight) - **Not applicable to SPS**
- Small High School Correction: (1.00 weight) - **Not applicable to SPS**
- Post Graduate Scholars: (0.25 weight)

STATE SCHOOL FUND:

- State School Fund Formula:
 - General Purpose Grant (GPG)
 - $((\text{Teacher Experience} * \$25) + \$4,500) * \text{Extended ADMw} * \text{funding ratio}$
- Total Formula Revenue (TFR): *General Fund Revenue coming to the district*
 - GPG + Transportation Grant
- State School Fund:
 - TFR - Local Revenue
- Currently provides \$91.8 million (61% of General Fund Revenue)

STATE SCHOOL FUND:

Date	24-25 ADMw	25-26 ADMw	SSF Grant
03/03/2025	10,953.13	11,203.36	\$94,551,198
06/16/2025	10,886.65	10,731.79	\$91,346,315
09/29/2025	10,886.65	10,422.54	\$91,373,092
11/17/2025	10,886.07	10,560.07	\$91,291,620

POTENTIAL IMPACTS/CONSIDERATIONS:

- Financial impacts of current & future SEA collective bargaining
- Financial impacts of upcoming OSEA collective bargaining
- Financial impacts of upcoming SAAC consult/confer process
- State Economic Forecasts:
 - March (Q1) Forecast: February 4, 2026
 - June (Q2) Forecast: May 20, 2026
- Continued projected enrollment decline
- Use of General Fund reserves (one time revenue source)
- Projected PERS rate increase

INTERNAL BUDGET PROCESS

Event	Projected Date	Event	Projected Date
Project SSF Allocation & Inflationary Increases for Expenses = Adjust Accordingly			Ongoing Process
2026-27 preliminary enrollment projections	Mid January	2026-2027 Grant allocation estimates finalized	Late March
Discretionary budget sheets distributed	Late February	“Other Funds” budget sheets finalized	Late March
Preliminary staffing allocations sent to schools and departments	Late February	Department discretionary budget sheets due to finance department	Late March
Staffing plans due back to instruction & human resources departments	Early March	Enrollment finalized, with transfers	Mid April
School discretionary budgets due to finance department	Early March	Grant and Other Funds budget finalized	Mid April
“Other Funds” revenue projections completed	Mid March	2026-27 Budget Message finalized	Late April
2026-27 General Fund revenue estimate finalized	Mid March	2026-27 Proposed budget finalized and published	Late April
2026-27 budget narratives complete	Mid March	2026-27 Proposed budget presented to public	05/07/2026

COMMITTEE DISCUSSION

LOOKING AHEAD:

- **February 12, 2026: Second Budget Committee Work Session**
- **March 12, 2026 Third Budget Committee Work Session**
- **May 7, 2026 “Official” Budget Committee Meeting**
- **May 14, May 21, 2026: Subsequent meetings (as needed)**
- **June 8, 2026: Budget Hearing and Adoption**
- **July 15, 2026: Certify Levy to County Tax Assessor**

QUESTIONS?