



**SPRINGFIELD  
PUBLIC SCHOOLS**

Every Student, Every Day

# 2026 2027

## Proposed Operating Budget

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

[springfield.k12.or.us](http://springfield.k12.or.us)



Springfield School District 19

Lane County, Springfield, Oregon

# PROPOSED BUDGET

For the fiscal year ending June 30, 2027

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](http://www.springfield.k12.or.us)

## BOARD OF DIRECTORS:

	<u>Current Term Expires</u>
Ken Kohl, Director (Position 1)	June 30, 2027
Bob Brew, Director (Position 2)	June 30, 2027
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 (Position 1)	December 31, 2026
Nancy Cameron, Member (Position 2)	December 31, 2028
Patty Gutierrez, Member (Position 3)	December 31, 2028
Patrick Walch, (Position 4)	December 31, 2026
Hollea Puzio, Member (Position 5)	December 31, 2026

## LEADERSHIP & CABINET:

Jodi O'Mara, Acting Superintendent of Springfield Public Schools  
Vacant, Assistant Superintendent of Instruction  
Brett Yancey, Chief Operations Officer  
Melissa Stalder, 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 08, 2026	Budget Committee/Board Work Session at 6:00 PM
February 12, 2026	Budget Committee/Board Work Session at 6:00 PM
March 12, 2026	Budget Committee/Board Work Session at 6:00 PM
April 09, 2026	First Notice of First Budget Committee Meeting
April 23, 2026	Second Notice of First Budget Committee Meeting
<b>May 07, 2026</b>	<b>First Budget Committee Meeting at 6:00 PM</b>
<b>May 14, 2026</b>	<b>Second Budget Committee Meeting at 6:00 PM</b>
<b>May 21, 2026</b>	<b>Third Budget Committee Meeting at 6:00 PM (if needed)</b>
May 28, 2026	Publish Notice of Budget Hearing
<b>June 08, 2026</b>	<b>BUDGET HEARING*</b> Resolutions adopting the budget, making appropriations, and declaring the tax levy
July 15, 2026	Deadline to certify tax levy to the county assessor (ORS 294.444 and ORS 310.060)

- \* 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,

As Superintendent of Springfield Public Schools, it is my honor to present a balanced budget for the 2026–2027 school year with a strong sense of purpose and urgency. This budget reflects the district's steadfast commitment to the success of every student, while also acknowledging the significant constraints that continue to challenge public education funding in Oregon.

At its core, this budget is about people: our students, our families, and the educators and staff who support them each day. It is also a call to action. While we have worked diligently to align resources with our priorities, a significant gap remains between what our students need and what the current funding level provides.

## **District Goals:**

This budget was developed alongside our district's strategic goals:

- **Student Success** – We will promote growth and success for every student.
- **Family Support** – We will support families so that every student is prepared to learn.
- **Personalized Learning** – We will provide personalized learning opportunities for every student.
- **Safe and Inspiring Facilities** – We will create safe and future-ready facilities that inspire learning.
- **Education Advocacy** – We will advocate for funding and policies that support education.

These goals represent what our students deserve and guide every decision reflected in this budget.

## **Centered in Equity:**

In developing this budget, we prioritized protecting students and supports for students who have been historically underserved and who often face the greatest hurdles to success. This includes maintaining investments in targeted academic supports, specialized programs, and flexible learning options where possible, even as reductions were required.

At the same time, the scale of the reductions will have real and, in some cases, disproportionate impacts on students and schools. We have made deliberate decisions to reduce or limit impacts in the highest-need areas, but not all impacts can be avoided.

We will continue to monitor these effects closely. However, the underlying challenge is clear: current funding levels limit our ability to fully deliver on our equity commitments.

## **Community Engagement:**

This budget was shaped through meaningful engagement with our community throughout the first four months of 2026. We are grateful for the voices of staff, students, families, and community members who shared their perspectives and priorities in our budget work sessions and input forums.

- **Budget Work Sessions:** January 8, February 16, and March 12
- **Staff Input Forums:** March 16, 17, and 18
- **Community Input Forums:** March 30, March 31, April 1, and April 2

These conversations reinforced district priorities and our shared values.

# SUPERINTENDENT’S BUDGET MESSAGE (Continued)

## **Budget Overview:**

This 2026–2027 budget reflects a structural challenge facing districts across Oregon: the cost of delivering a high-quality, equitable education continues to exceed available funding.

Despite careful planning and responsible stewardship, we are required to reduce staffing and services in order to present a balanced budget.

## **Strategic Additions**

Even in a constrained environment, our district is making targeted investments to protect critical services and support students with the greatest needs. These investments reflect our commitment to equity and personalized learning, ensuring that students who need more support continue to receive it.

- **Lane ESD Life Skills Program:** \$506,000 to serve students requiring intensive, specialized support
- **Online Learning Support:** \$56,400 to expand access and meet diverse learning needs
- **Certified Staff (Other Funds):** Addition of 12.4 FTE supported through designated funding sources

## **Reductions**

To meet budget requirements and align with enrollment projections, the district must implement significant staffing reductions compared to the adopted 2025-26 budget. As a district, we recognize these reductions are difficult and carry significant consequences for our schools. They will impact class sizes, student supports, and operational capacity across the district.

We have worked diligently to prioritize classroom instruction and minimize the effect on students, however there is no way to fully absorb reductions of this scale without affecting the student experience.

- **Staffing Reductions (compared to the 2025–26 adopted budget)**
- **Certified Staff:** Reduction of 60.5 FTE (General Fund)  
This includes 36.0 FTE reduced mid-year in anticipation of collective bargaining agreement
- **Classified Staff:** Reduction of 22.6 FTE (General Fund)  
This includes 12.6 FTE reduced following collective bargaining
- **Administrative Staff:** Reduction of 13.5 FTE (General Fund & Other Funds)  
This includes 2.0 FTE reduced following collective bargaining

*\*These staffing reductions reflect a combination of current year (2025–26) budget adjustments, enrollment-driven changes, and proposed reductions for the 2026–27 school year, all measured against the 2025–26 adopted budget baseline.*

# SUPERINTENDENT'S BUDGET MESSAGE (Continued)

## **Advocacy and the Path Forward:**

This budget underscores a critical reality that current funding levels are not sufficient to meet the expectations we have set for our schools or the needs of our students.

As Superintendent, I will continue to advocate, alongside our Board, staff, students and community, for sustainable and adequate funding at the state level. Our students and community deserve an education system that is fully resourced to support their success, not one that requires annual reductions to remain solvent.

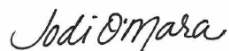
We will also continue to seek innovative solutions, strengthen partnerships, and use our resources as effectively as possible. However, advocacy must remain central to our work.

## **Closing:**

I am grateful for the dedication of our staff, the resilience of our students, and the partnership of our families and community. Together, we will continue to navigate these challenges with a shared commitment to doing what is best for students.

This budget reflects both our organizational values and our current financial reality. It is a responsible plan for the year ahead, and a clear call for the investment our students need and deserve.

Respectfully submitted,



Jodi O'Mara  
Acting Superintendent  
Springfield Public Schools



# MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

Estimado/a Springfield,

Como Superintendente de las Escuelas Públicas de Springfield, es un honor para mí presentar un presupuesto equilibrado para el curso 2026–2027 con un fuerte sentido de propósito y urgencia. Este presupuesto refleja el firme compromiso del distrito con el éxito de cada estudiante, al tiempo que reconoce las importantes limitaciones que siguen desafiando la financiación de la educación pública en Oregón.

En esencia, este presupuesto va dirigido a las personas: nuestros estudiantes, nuestras familias y los educadores y el personal que les apoyan cada día. También es un llamado a la acción. Aunque hemos trabajado arduamente para alinear los recursos con nuestras prioridades, sigue existiendo una brecha significativa entre lo que nuestros estudiantes necesitan y lo que proporciona el nivel actual de financiación.

## **Objetivos del distrito:**

Este presupuesto se desarrolló junto con los objetivos estratégicos de nuestro distrito:

- **Éxito del Estudiante** – Promoveremos el crecimiento y el éxito de cada estudiante.
- **Apoyo familiar** – Apoyaremos a las familias para que cada estudiante esté preparado para aprender.
- **Aprendizaje personalizado** – Ofreceremos oportunidades de aprendizaje personalizadas para cada estudiante.
- **Instalaciones seguras e inspiradoras** – Crearemos instalaciones seguras y preparadas para el futuro que inspiren el aprendizaje.
- **Defensa de la Educación** – Abogaremos por financiamiento y políticas que apoyen la educación.

Estos objetivos representan lo que nuestros estudiantes merecen y guían cada decisión reflejada en este presupuesto.

## **Centrado en la equidad:**

Al desarrollar este presupuesto, priorizamos proteger a los estudiantes y los apoyos para aquellos que han sido históricamente desatendidos y que a menudo enfrentan las mayores barreras para el éxito. Esto incluye mantener, en la medida de lo posible, las inversiones en apoyos académicos específicos, programas especializados y opciones de aprendizaje flexibles, incluso cuando se requirieron reducciones.

Al mismo tiempo, la magnitud de las reducciones tendrá impactos reales y, en algunos casos, desproporcionados en los estudiantes y las escuelas. Hemos tomado decisiones deliberadas para reducir o limitar los impactos en las áreas de mayor necesidad, pero no todos los impactos pueden evitarse. Continuaremos monitoreando estos efectos de cerca. Sin embargo, el desafío subyacente es claro: los niveles actuales de financiamiento limitan nuestra capacidad de cumplir plenamente con nuestros compromisos de equidad.

# MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

## (Continuado)

### **Participación comunitaria:**

Este presupuesto fue moldeado a través de una participación significativa de nuestra comunidad durante los primeros cuatro meses de 2026. Agradecemos las voces del personal, los estudiantes, las familias y los miembros de la comunidad que compartieron sus perspectivas y prioridades en nuestras sesiones de trabajo presupuestario y foros de aportes.

- **Sesiones de trabajo presupuestario:** 8 de enero, 16 de febrero y 12 de marzo
- **Foros de aportes del personal:** 16, 17 y 18 de marzo
- **Foros de aportes de la comunidad:** 30 de marzo, 31 de marzo, 1 y 2 de abril

Estas conversaciones reforzaron las prioridades del distrito y nuestros valores compartidos.

### **Resumen presupuestario:**

Este presupuesto 2026–2027 refleja un desafío estructural que enfrentan los distritos en todo Oregón: el costo de ofrecer una educación de alta calidad y equitativa continúa superando el financiamiento disponible.

A pesar de una planificación cuidadosa y una administración responsable, se requieren reducciones de personal y servicios para presentar un presupuesto equilibrado.

### **Estratégicas Adicionales**

Incluso en un entorno limitado, nuestro distrito está realizando inversiones específicas para proteger servicios críticos y apoyar a los estudiantes con mayores necesidades. Estas inversiones reflejan nuestro compromiso con la equidad y el aprendizaje personalizado, asegurando que los estudiantes que necesitan más apoyo continúen recibiendo.

- **Programa de Habilidades para la Vida de Lane ESD:** 506,000 dólares para atender a estudiantes que requieren apoyo intensivo y especializado
- **Apoyo al aprendizaje en línea:** 56,400 dólares para ampliar el acceso y satisfacer diversas necesidades de aprendizaje
- **Personal Certificado (*Otros Fondos*):** Adición de 12.4 FTE apoyados a través de fuentes de financiación designadas

### **Reducciones**

Para cumplir con los requisitos presupuestarios y alinearse con las proyecciones de matrícula, el distrito debe implementar reducciones significativas de personal en comparación con el presupuesto adoptado 2025–26. Como distrito, reconocemos que estas reducciones son difíciles y conllevan consecuencias importantes para nuestras escuelas. Impactarán el tamaño de las clases, los apoyos a los estudiantes y la capacidad operativa en todo el distrito.

# MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

## (Continuado)

Hemos trabajado diligentemente para priorizar la instrucción en el aula y minimizar el impacto en los estudiantes; sin embargo, no hay manera de absorber completamente reducciones de esta magnitud sin afectar la experiencia estudiantil.

- **Reducciones de personal (en comparación con el presupuesto adoptado 2025–26)**
- **Personal certificado:** Reducción de 60.5 FTE (Fondo General)  
Esto incluye una reducción de 36.0 FTE a mitad de año en previsión del convenio colectivo
- **Personal clasificado:** Reducción de 22.6 FTE (Fondo General)  
Esto incluye una reducción de 12.6 FTE tras la negociación colectiva
- **Personal administrativo:** reducción de 13.5 FTE (Fondos Generales y Otros Fondos)  
Esto incluye una reducción de 2.0 FTE tras la negociación colectiva

*\*Estas reducciones de personal reflejan una combinación de ajustes presupuestarios del año en curso (2025–26), cambios impulsados por la matrícula y reducciones propuestas para el curso 2026–27, todo esto comparado con la línea base presupuestaria adoptada para 2025–26.*

### **Defensa y el camino a seguir:**

Este presupuesto subraya una realidad crítica: los niveles actuales de financiamiento no son suficientes para cumplir con las expectativas que hemos establecido para nuestras escuelas ni con las necesidades de nuestros estudiantes.

Como Superintendente, continuaré abogando, junto con nuestra Junta, el personal, los estudiantes y la comunidad, por un financiamiento sostenible y adecuado a nivel estatal. Nuestros estudiantes y nuestra comunidad merecen un sistema educativo completamente financiado para apoyar su éxito, no uno que requiera reducciones anuales para mantenerse solvente.

También continuaremos buscando soluciones innovadoras, fortaleciendo alianzas y utilizando nuestros recursos de la manera más eficiente posible. Sin embargo, la defensa debe seguir siendo central en nuestro trabajo.

# MENSAJE PRESUPUESTO DEL SUPERINTENDENTE EN ESPAÑOL

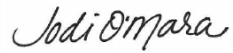
## (Continuado)

### **Cierre:**

Agradezco la dedicación de nuestro personal, la resiliencia de nuestros estudiantes y la colaboración de nuestras familias y comunidad. Juntos, continuaremos navegando estos desafíos con un compromiso compartido de hacer lo mejor para los estudiantes.

Este presupuesto refleja tanto nuestros valores organizacionales como nuestra realidad financiera actual. Es un plan responsable para el próximo año y un llamado claro a la inversión que nuestros estudiantes necesitan y merecen.

Respetuosamente presentado,



Jodi O'Mara  
Superintendente Interino de las Escuelas Públicas de Springfield



SECTION DIVIDER

# DISTRICT AT A GLANCE

Springfield School District is the 12<sup>th</sup> largest District by enrollment in the State of Oregon with just over 9,000 students for the 2025–26 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 3,824 elementary students; 1,967 middle school students; 2,740 high school students, 215 charter school students, and 247 alternative education students. There are also 79 State alternative education students. The District receives a partial ADMr for these students.

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

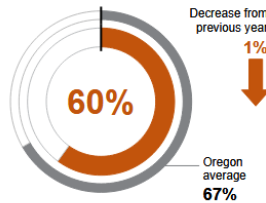


SUPERINTENDENT: Todd Hamilton | 640 A St, Springfield 97477 | 541-747-3331

### District Environment

#### REGULAR ATTENDERS

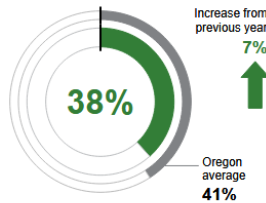
Students who attended more than 90% of their enrolled school days.



### Academic Success

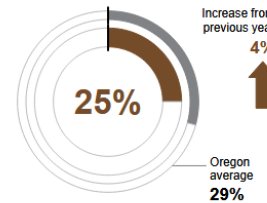
#### Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



#### Grade 8 MATHEMATICS

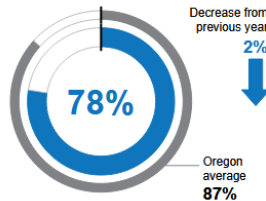
Students meeting state grade-level expectations.



### High School Success

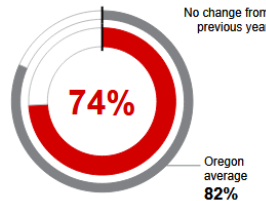
#### ON-TRACK TO GRADUATE

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



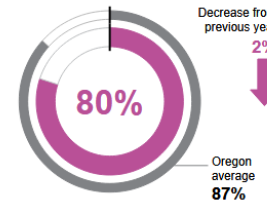
#### ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2020-21 graduating in 2023-24.



#### FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2019-20 finishing in 2023-24.



### 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

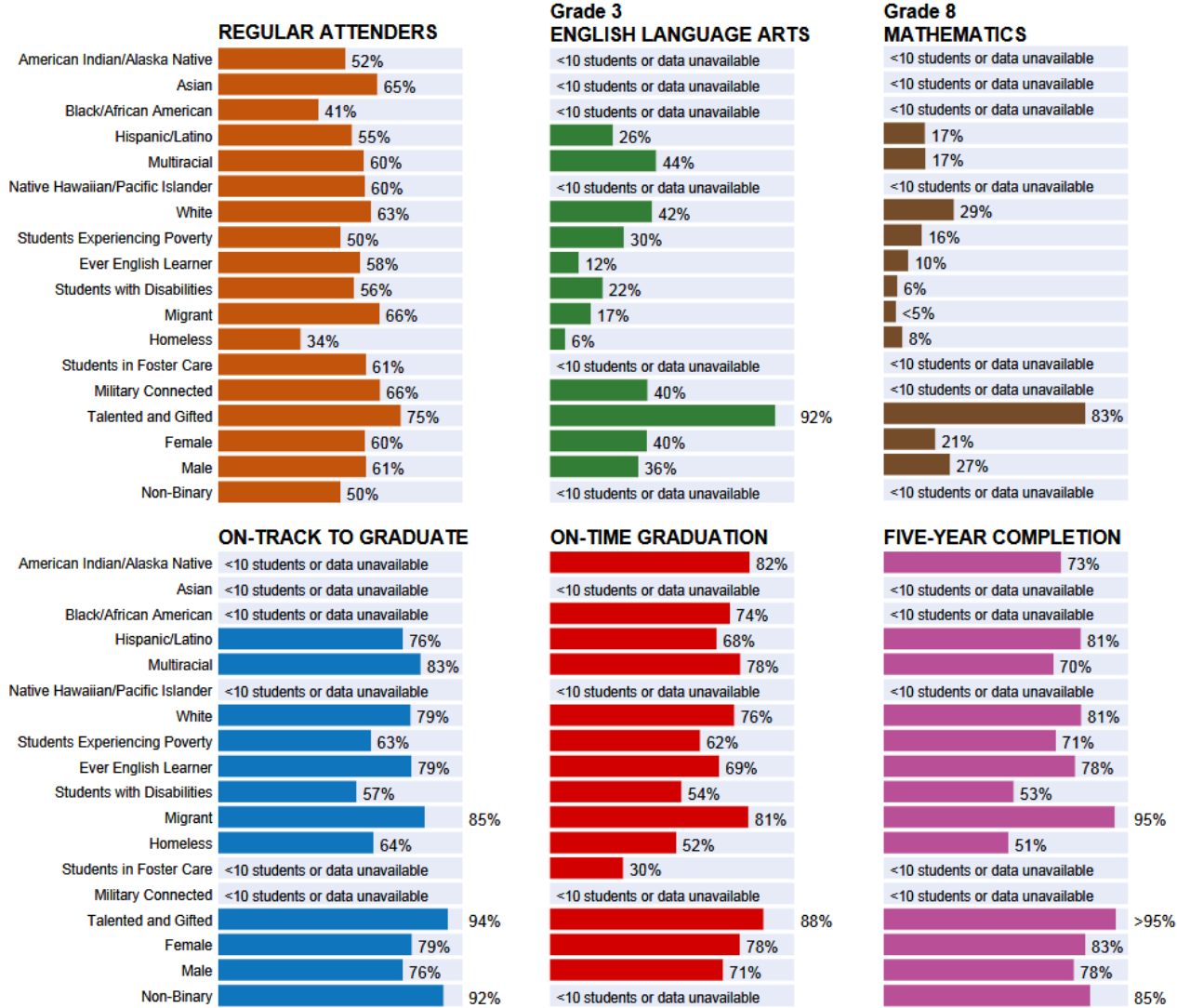
The Oregon Department of Education is partnering with school districts and communities statewide to reach a 90% on-time graduation rate by 2027. Anchored in the pillars of Academic Excellence, Belonging & Wellness, and Accountability, ODE prioritizes evidence-based strategies that strengthen early literacy, improve attendance, and deepen student engagement. We are committed to eliminating opportunity and achievement gaps for historically underserved students. By investing in culturally responsive practices, cultivating inclusive school environments, and fostering a culture of continuous improvement, we can help ensure every student thrives.

# District at a Glance (Continued)

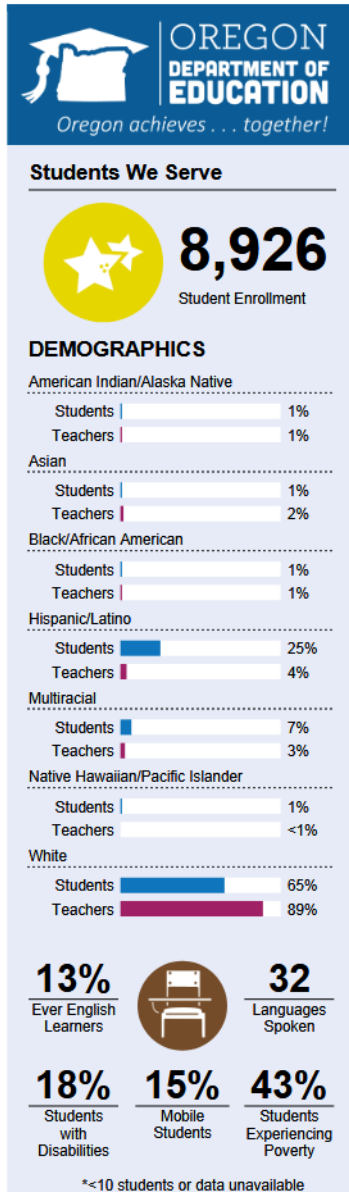
## OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED Springfield SD 19



### Outcomes



# District at a Glance (Continued)



# BUDGET AT A GLANCE

## 2026–27 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 2026–2027 SSF Total Formula Revenue of \$130,306,319 is a projected increase of \$2.9 million or (2.3%) compared to 2025–2026 projected actual. The SSF Formula Grant is a projected 1.8% increase and is in the second year of the 49/51 State School Fund split allocations, as well as a projected increase in property taxes of 3.7%.

STATE SCHOOL FUND FORMULA REVENUE						
Revenue Source	Actual 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
State School Fund Grant	\$ 87,079,545	\$ 88,636,574	\$ 92,227,519	\$ 93,418,380		
Property Taxes	31,749,895	32,860,653	34,110,653	35,389,602		
Common School Fund	1,445,253	1,491,900	1,400,000	1,248,337		
County School Fund	256,886	-	250,000	250,000		
Federal Forest Fees	393,725	-	-	-		
<b>Total SSF Formula Revenue</b>	<b>\$ 120,925,305</b>	<b>\$ 122,989,127</b>	<b>\$ 127,988,172</b>	<b>\$ 130,306,319</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change</b>	<b>2.8%</b>	<b>1.7%</b>	<b>4.1%</b>	<b>1.8%</b>		

## Enrollment

- The District’s 2025–2026 enrollment is 9,072 students. Projected enrollment for 2026–2027 is 8,894 students, a decrease of 178 students.
- Enrollment for the District’s charter school is 215.
- Projected ADMw for 2026–2027 is 10,606.18. Enrollment detail can be found beginning on page 32.

2026–2027 ADMW projected	Total	District	Charter
<b>ADM<sup>r</sup>1</b>	8,525.10	8,311.82	213.28
Students in ESL Programs <sup>1</sup>	620.00	305.84	4.16
Students in Pregnant and Parenting <sup>1</sup>	5.00	5.00	-
Students with IEP <sup>2</sup>	937.76	937.76	-
Students with IEP above 11% Cap <sup>2</sup>	222.30	222.30	-
Students in Poverty <sup>2</sup>	1,324.44	322.83	8.28
Students in Foster Care <sup>2</sup>	67.00	16.75	-
<b>ADMw</b>	<b>10,348.02</b>	<b>10,122.30</b>	<b>225.73</b>
2025–2026 ADMw (projected)	10,606.18	10,381.46	224.72
<b>Extended ADMw</b>	<b>10,606.18</b>	<b>10,381.46</b>	<b>224.72</b>

<sup>1</sup>Projected by Springfield School District

<sup>2</sup>Projected 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 26–27 Proposed	\$ 148,075,180	\$ 61,926,856	\$ 22,156,206	\$ 804,217	\$ 28,661,955	\$ 539,441	\$ 262,163,855
FY 25–26 Adopted	\$ 151,276,166	\$ 64,961,654	\$ 21,448,156	\$ 383,376	\$ 27,486,015	\$ 633,000	\$ 266,188,367
Percent of budget	56.5%	23.6%	8.5%	0.3%	10.9%	0.2%	100.0%
Dollar change YOY	\$ (3,200,986)	\$ (3,034,798)	\$ 708,050	\$ 420,841	\$ 1,175,940	\$ (93,559)	\$ (4,024,512)
Percent change YOY	-2.12%	-4.67%	3.30%	109.77%	4.28%	-14.78%	-1.51%

## General Fund

- The General Fund 2026–2027 budget allocates 52.46% to Instruction, 40.67% to Support Services, 0.45% to Capital Improvements, 0.60% to Transfers, and 5.82% to Contingency and Unappropriated Ending Fund Balance.
- The General Fund revenue budget includes \$93,418,380 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 \$10,606.18 per extended ADMw for Springfield. This is an increase of approximately 1.3% in the ADMw funding, largely due to the increase in the K–12 funding contribution by the state, as well as the funding percentage at 51% for the second half of the biennium.
- 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 57.

## 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 5.0% of total revenues. At June 30, 2026, the General Fund ending fund balance is projected to be \$14,800,292 or 11.4% of the projected 2025–2026 budgeted General Fund revenue. A decrease of \$2,094,997 has been budgeted in the General Fund ending fund balance. Ending Fund Balance detail can be found beginning on page 25.

## Contingency

- The District’s total 2026–2027 proposed General Fund budget contingency of \$1,000,000 remains the same from the 2025–2026 budget contingency.

## PERS Costs

- The PERS rates for 2025–2027 biennium are set using data from the 2023 actuarial valuation. Rates for Springfield School District increased by about 7.50% beginning July 1, 2025 and will increase by an additional 0.49% going into the 2026–27 budget year.

# Budget at a Glance (Continued)

## 2026–2027 Budget Changes (Proposed)

General Fund Changes	Additions	Reductions	Total Changes
School budget reductions due to enrollment reductions		(138,355)	
Increase in Lane ESD Life Skills and supplies budget	571,979		
Increase in property and casualty insurance - District wide	101,147		
Increase in Co-curricular moved from Fund 292 - transportation costs	235,500		
Decrease in building construction - Maintenance		(500,000)	
Decrease in technology budget moved to additional pay		(114,022)	
Other minor departmental budget decreases		(213,982)	
GASB 96 - Subscription-Based Information Technology Arrangements - offsetting revenue		(350,000)	
Charter School payment enrollment decrease in projected pass-through funding		(230,000)	
Decrease in transfer - Instructional Material Fund		(800,000)	
Decrease in transfer - Technology Fund		(800,000)	
Increase in transfer - Debt payments	4,489		
Increase in unappropriated ending fund balance	323,079		
<b>General Fund Salary &amp; Benefits Changes</b>			
Certified staffing level changes and decreased associated payroll costs		(1,653,454)	
Classified staffing level additions and increased associated payroll costs	610,002		
Administrative staffing decrease and associated payroll costs		(753,095)	
Other wages increases - move from non-salary budgets and adjustment to salaries and associated payroll costs	495,727		
Increase in tuition reimbursement	10,000		
<b>General Fund Changes</b>	<b>2,351,923</b>	<b>(5,552,908)</b>	<b>(3,200,986)</b>

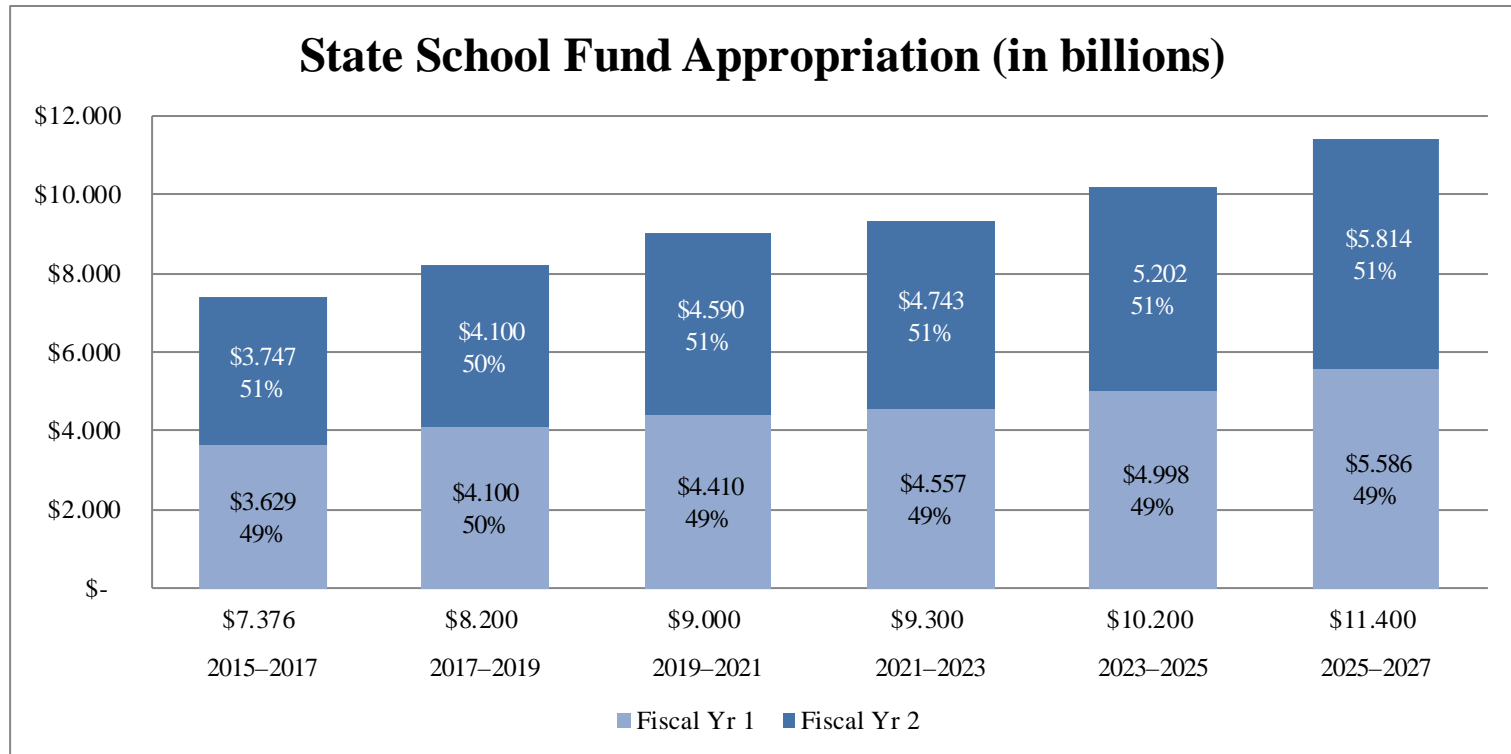
# Budget at a Glance (Continued)

## Other Funds

Other Funds	FY 26–27 Proposed	FY 25–26 Adopted	% of Budget	Dollar Change	Percent Change
<b>Special Revenue Funds (details on page 103)</b>					
Special Revenue - Grants & Indirects	\$ 38,491,053	\$ 39,719,747	14.7%	\$ (1,228,694)	-3.1%
Special Revenue - Other	\$ 13,330,387	\$ 15,015,267	5.1%	\$ (1,684,880)	-11.2%
<b>Other Special Revenue Funds (details on page 118)</b>					
Nutrition Services Fund	\$ 6,887,416	\$ 7,111,640	2.6%	\$ (224,224)	-3.2%
Co-Curricular Fund (moved to General fund)	\$ -	\$ 230,000	0.0%	\$ (230,000)	-100.0%
Student Body Fund	\$ 3,218,000	\$ 2,885,000	1.2%	\$ 333,000	11.5%
<b>Debt Service Fund (details on page 129)</b>					
Debt Service Fund	\$ 22,156,206	\$ 21,448,156	8.5%	\$ 708,050	3.3%
<b>Capital Funds (details on page 132)</b>					
Capital Projects Fund	\$ 804,217	\$ 383,376	0.3%	\$ 420,841	109.8%
<b>Internal Service Funds (details on page 135)</b>					
Insurance Fund	\$ 27,631,047	\$ 26,400,268	10.5%	\$ 1,230,779	4.7%
Internal Print Service Fund	\$ 1,030,908	\$ 1,085,747	0.4%	\$ (54,839)	-5.1%
<b>Trust &amp; Agency Funds (details on page 141)</b>					
Volunteer Early Retirement Fund	\$ 539,441	\$ 633,000	0.2%	\$ (93,559)	-14.8%

# 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. \$5.814 billion will be distributed in the 2026–2027 school year. Springfield Public Schools receives approximately 1.7% of the annual appropriation.



# ALL FUNDS SUMMARY

## ALL FUNDS SUMMARY 2026–27

The 2026–2027 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:

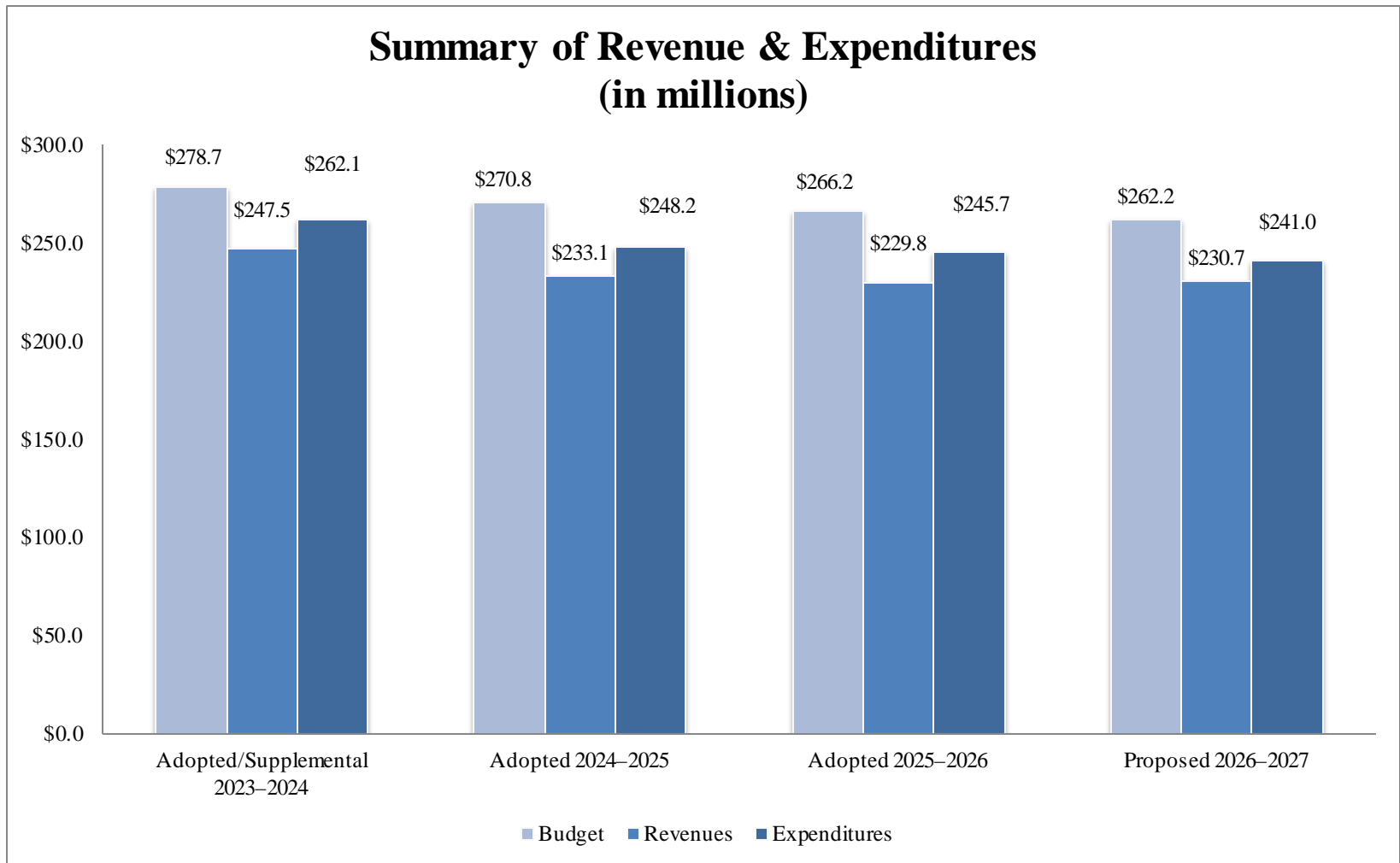
	<u>Budget</u>	<u>Percent of Budget</u>
<b>General Operating Fund (100 Funds)</b>	<u>\$ 148,075,180</u>	56.5%
<b>Special Revenue Funds (200 Funds)</b>		
Special Revenue - Grants	38,491,053	14.7%
Special Revenue - Other	13,330,387	5.1%
Nutrition Services Fund	6,887,416	2.6%
Student Body Fund	<u>3,218,000</u>	1.2%
<b>Special Revenue Funds Total</b>	<u>61,926,856</u>	
<b>Debt Service Fund (300 Funds)</b>		
Debt Service Fund	<u>22,156,206</u>	8.6%
<b>Capital Funds (400 Funds)</b>		
Capital Projects Fund	<u>804,217</u>	0.3%
<b>Internal Service Funds (600 Funds)</b>		
Insurance Fund	27,631,047	10.5%
Print Services Fund	<u>1,030,908</u>	0.4%
<b>Internal Service Funds Total</b>	<u>28,661,955</u>	
<b>Trust and Agency Funds (700 Funds)</b>		
VER Trust Fund	<u>539,441</u>	0.2%
<b>Total 2026–2027 Budget All Funds</b>	<u><u>\$ 262,163,855</u></u>	

Each fund is shown with its own resources and expenditures as projected for the 2026–2027 fiscal year, July 1 through June 30.

# ALL FUNDS HISTORICAL BUDGET SUMMARY

	Adopted Budget 2023–2024	Adopted Budget 2024–2025	Adopted Budget 2025–2026	Proposed Budget 2026–2027	Approved Budget 2026–2027	Adopted Budget 2026–2027
<b>General Operating Fund</b>	\$ 138,838,161	\$ 143,400,750	\$ 151,276,166	\$ 148,075,180		
<b>Special Revenue Funds</b>						
Special Revenue - Grants	61,729,760	50,382,912	39,719,747	38,491,053		
Special Revenue - Other	11,419,384	14,411,827	15,015,267	13,330,387		
Nutrition Services Fund	6,552,813	6,128,379	7,111,640	6,887,416		
Co-Curricular Fund <i>(moved to General Fund)</i>	3,097,505	2,289,114	230,000	-		
Student Body Fund	3,540,000	3,215,000	2,885,000	3,218,000		
<b>Special Revenue Funds Total</b>	86,339,462	76,427,232	64,961,654	61,926,856	-	-
<b>Debt Service Fund</b>						
Debt Service Fund	20,688,896	20,591,474	21,448,156	22,156,206		
<b>Capital Funds</b>						
Capital Projects Fund	4,680,054	2,305,000	383,376	804,217		
<b>Internal Service Funds</b>						
Insurance Fund	26,382,321	26,376,398	26,400,268	27,631,047		
Print Services Fund	815,000	880,000	1,085,747	1,030,908		
<b>Internal Service Funds Total</b>	27,197,321	27,256,398	27,486,015	28,661,955	-	-
<b>Trust and Agency Funds</b>						
VER Trust Fund	933,000	846,000	633,000	539,441		
<b>TOTAL</b>	\$ 278,676,894	\$ 270,826,854	\$ 266,188,367	\$ 262,163,855	\$ -	\$ -
<b>Change</b>	1.23%	-2.82%	-1.71%	-3.20%		

# ALL FUNDS REVENUE & EXPENDITURES



# ALL FUNDS SALARIES & BENEFITS HISTORY

	2023–2024		2024–2025		2025–2026		2026–2027	
	Actual	% of Total	Actual	% of Total	Adopted	% of Total	Proposed	% of Total
Licensed Salaries	46,996,281	57.1%	49,023,523	56.3%	48,746,426	53.3%	49,026,695	53.5%
Classified Salaries	21,298,477	25.9%	23,249,026	26.7%	26,755,433	29.3%	27,494,149	30.0%
Administrators & Managers	9,904,499	12.0%	10,553,211	12.1%	10,941,938	12.0%	9,446,499	10.3%
Other *	4,173,680	5.1%	4,211,377	4.8%	5,015,827	5.5%	5,622,978	6.1%
<b>TOTAL WAGES</b>	<b>82,372,937</b>	<b>100.0%</b>	<b>87,037,137</b>	<b>100.0%</b>	<b>91,459,624</b>	<b>100.0%</b>	<b>91,590,321</b>	<b>100.0%</b>
Percent of total expenditures	37.6%		39.7%		44.9%		38.5%	

*Total expenditures less transfers, contingency & ending fund balances*

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

PERS	18,522,899	28.3%	19,328,881	27.8%	28,038,983	33.7%	27,718,656	33.4%
Social Security & Other Taxes	7,116,213	10.9%	7,718,090	11.1%	8,316,619	10.0%	8,433,443	10.1%
Insurance	39,737,419	60.7%	42,499,377	61.1%	46,855,560	56.3%	46,898,141	56.4%
VER Contribution	100,000	0.2%	-	0.0%	-	0.0%	-	0.0%
Tuition Reimbursement	37,311	0.1%	56,463	0.1%	30,000	0.0%	40,000	0.0%
<b>TOTAL BENEFITS</b>	<b>65,513,842</b>	<b>100.0%</b>	<b>69,602,812</b>	<b>100.0%</b>	<b>83,241,162</b>	<b>100.0%</b>	<b>83,090,240</b>	<b>100.0%</b>
Percent of total expenditures	29.9%		31.8%		40.8%		35.0%	

*Total expenditures less transfers, contingency & ending fund balances*

\*\* Other Taxes - Worker's compensation, unemployment & Paid Leave Oregon

# 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 balance<sup>1</sup> 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 volatility<sup>2</sup> 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.

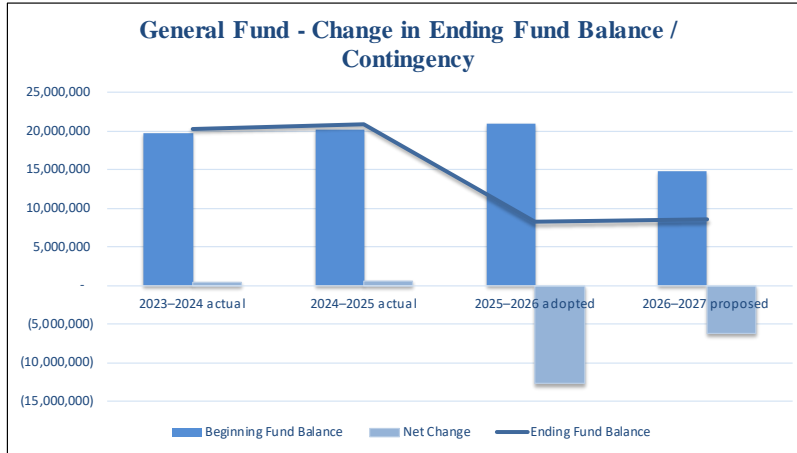
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<sup>1</sup>The Government Finance Officers Association (GFOA) recommends, at a minimum, that general purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general 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.

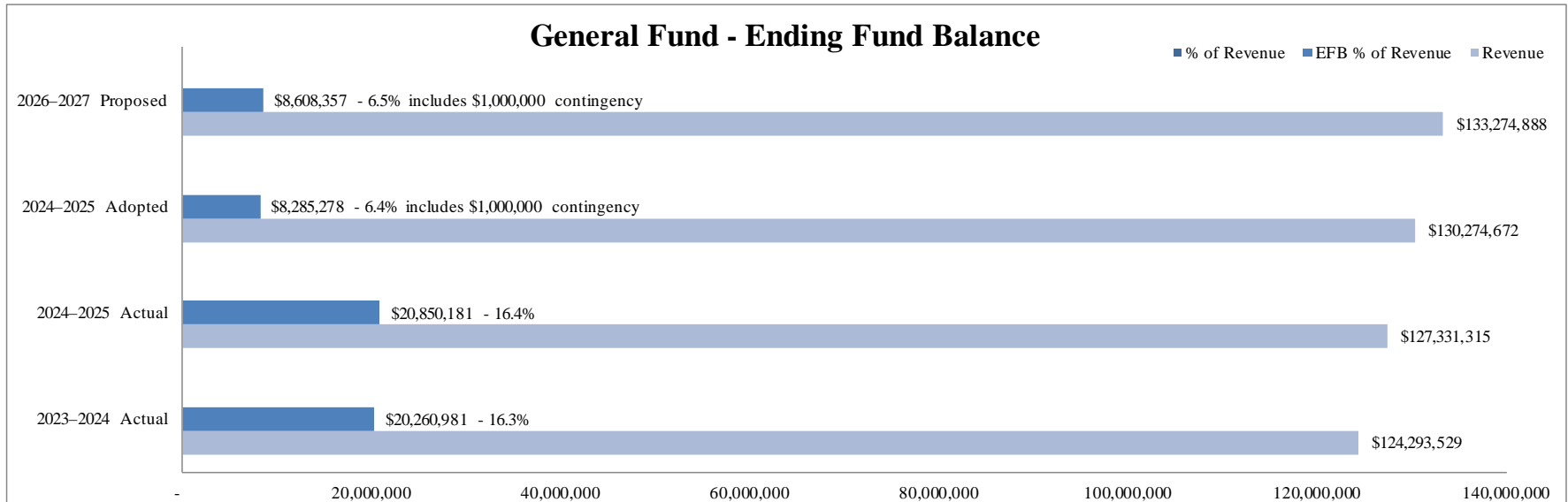
<sup>2</sup>Higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditure are highly volatile.

**Legal reference(s):** ORS 294.305 – 294.565

# ENDING FUND BALANCE



Year	Beginning Fund Balance	Ending Fund Balance / Contingency	Net Change
2023-2024 actual	19,759,871	20,260,981	501,110
2024-2025 actual	20,260,981	20,850,181	589,200
2025-2026 adopted	21,001,494	8,285,278	(12,716,216)
2026-2027 proposed	14,800,292	8,608,357	(6,191,935)



# ECONOMIC SUMMARY

## National Economy:

### **National Economy & K–12 School Funding**

The financial condition of K–12 school systems is closely tied to the performance of the national economy. Economic trends influence the availability of public funding, the cost of operations, and long-term planning for school districts

### **Expenditure Pressures**

Economic conditions also affect the cost side of school budgets. Inflation and labor market trends influence:

- Employee salaries and benefits (the largest budget category)
- Transportation and utility costs
- Instructional materials and services

Even in stable funding environments, rising costs can reduce purchasing power, effectively creating budget constraints.

### **Enrollment and Demand Factors**

Economic changes can shift student enrollment patterns:

- Economic downturns may increase public school enrollment
- Population migration can redistribute students across districts

Because funding is often allocated on a per-student basis, these shifts directly impact district revenues and resource allocation.

The national economy plays a critical role in shaping K–12 school budgets through its influence on public revenues, expenditure pressures, and student enrollment trends. Periods of economic expansion generally support increased investment in education, while recessions necessitate budget adjustments that may affect staffing, programs, and services. Strategic financial planning and reserve management are essential to maintaining stability across economic cycles.

# Economic Summary (Continued)

## <sup>3</sup>Oregon Economy:

### **Overall Economic Conditions**

- Oregon’s economy has shown resilience despite uncertainty in 2025–2026, avoiding a recession even when risks were elevated
- Economic growth is expected to continue at a moderate pace, supported by federal policy changes and improving national conditions
- The probability of a near-term recession has declined (around 20%), indicating a more stable outlook

### **Revenue Outlook**

- State revenues are slightly improving, with increases in corporate tax collections and overall projections rising modestly
- The current biennium shows a small positive ending balance (~\$198 million), providing limited financial flexibility
- However, budget pressures remain, and lawmakers still face a gap requiring careful spending decisions

### **Key Risks and Uncertainty**

Economic uncertainty stems from the following and make forecasting difficult and create risk of slower growth or future downturns.

- Federal tax and spending changes
- Tariff policies affecting businesses and trade
- Delays or gaps in economic data during 2025

### **Growth Expectations (Extended Outlook)**

- The forecast assumes a multi-year period of steady but moderate growth, rather than rapid expansion
- Oregon’s economy is expected to gradually strengthen, not sharply rebound
- Key sectors (like transportation and freight activity) suggest continued economic activity rather than recession-level decline

### **Budget Implications for Schools**

- Revenue growth is limited – schools should expect stable but constrained funding and large increases in education funding are unlikely without new revenue sources
- The Corporate Activity Tax (a key school funding source) shows only small increases, limiting expansion of education programs
- Policy makers must balance maintaining reserves, covering rising costs (education, health, services), and avoiding cuts during economic uncertainty

### **Bottom Line for Budget Planning**

- Oregon’s economy is stable but not strong
- Revenue is improving slightly but remains tight
- The outlook supports cautious, conservative budgeting
- Schools should plan for flat or modest growth in funding, no major increases

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<sup>3</sup> “Oregon Economic and Revenue Forecast – Executive Summary”. State of Oregon Office of Economic Analysis. March 2026.

# Economic Summary (Continued)

## **Local Economy:**

### **Current Economic Conditions (2025–2026)**

Recent data indicate that the local economy is experiencing slowing growth and moderate instability, which has direct implications for school district planning:

- Unemployment in the Eugene–Springfield area increased to approximately 5.0%–5.2% in 2025, rising steadily over the year
- The region lost an estimated 2,600 jobs year-over-year, reflecting a 1.6% decline in total employment
- Government and education sectors experienced significant losses, including about ~800 government jobs and about 900 education jobs

Economic reports characterize the current environment as a “slowing or stalling economy,” with businesses delaying expansion due to inflation and uncertainty.

### **Budget Implication:**

These conditions may affect state revenue forecasts, local employment stability, and ultimately school funding levels tied to enrollment and economic activity.

### **Demographic Trends**

Lane County demographic indicators include:

- Median household income: about \$71,544
- Median age: about 40.3 years (indicating an aging population)
- Slow population growth (about 0.06% annually)
- Springfield specifically is experiencing slight population decline, which may translate into flattening or declining student enrollment over time.

### **Budget Implication:**

- Long-term enrollment pressure may reduce Average Daily Membership (ADM)
- Need for strategic staffing and facility planning
- Increased importance of program attractiveness and student retention

The Lane County economy is currently characterized by moderate slowdown, rising unemployment, and constrained public-sector growth, alongside gradual demographic shifts including an aging population and slow or declining local growth.

For Springfield Public Schools, these conditions underscore the need for conservative fiscal planning, strategic investment in student support systems, and alignment of educational programs with regional workforce demands.

# BUDGET CHALLENGES

**Financial Outlook and Key Challenges** – Springfield School District enters the current budget cycle facing a convergence of fiscal pressures that require careful planning, ongoing monitoring, and long-term alignment of resources. These challenges are driven by rising expenditures, broader economic conditions, constraints within the State School Fund, and declining student enrollment.

**Expenditure Pressures** – District expenditures continue to increase due to inflationary impacts on goods and services, including utilities, transportation, instructional materials, and contracted services. Staffing costs—salaries and employee benefits—remain the largest component of the district’s budget and are increasing at a rate that outpaces revenue growth.

The District remains committed to offering competitive compensation to recruit and retain high-quality educators and staff. However, these necessary investments significantly contribute to overall expenditure growth and create ongoing budgetary pressure.

**State School Fund Constraints** – A significant portion of the district’s revenue is derived from Oregon’s State School Fund (SSF), which is the primary source of funding for K–12 education across the state. While the SSF has seen periodic increases, these adjustments have not consistently kept pace with inflation, rising personnel costs, and the true cost of delivering educational services.

Additionally, the SSF is distributed on a per-student basis using weighted enrollment formulas. As a result, funding levels are sensitive to both statewide appropriations and local enrollment trends. Even when the total SSF allocation increases at the state level, individual districts may not experience proportional funding growth due to declining enrollment or changes in funding weights.

This dynamic creates ongoing uncertainty in revenue projections and limits the district’s ability to fully offset rising costs through state funding alone.

**Economic Conditions** – Broader economic conditions continue to impact the district’s financial outlook. Inflation has increased the cost of operations across all functional areas, while revenue growth—largely tied to the SSF—remains constrained. This imbalance reduces the district’s purchasing power and necessitates careful prioritization of expenditures.

**Enrollment Decline and Revenue Impacts** – The District continues to experience a decline in student enrollment, consistent with regional and statewide trends. Because State School Fund allocations are largely driven by Average Daily Membership (ADM), declining enrollment results in reduced revenue.

At the same time, many district expenditures—particularly staffing and facility operations—are not easily reduced in the short term. This creates a structural imbalance between revenues and expenditures that must be addressed through deliberate and phased adjustments.

# BUDGET CHALLENGES

**Strategic Response** – In response to these challenges, Springfield School District is taking a strategic approach to align expenditures with projected revenues. Key strategies include:

- Evaluating staffing levels in relation to enrollment trends
- Reviewing program sustainability and prioritizing core instructional services
- Identifying operational efficiencies and cost-saving opportunities
- Enhancing long-term financial forecasting tied to SSF projections and enrollment patterns

The District remains focused on minimizing impacts to student learning while making necessary adjustments to ensure fiscal sustainability.

**Commitment to Fiscal Responsibility** – Springfield School District is committed to responsible financial management, transparency, and active community engagement throughout the budget process. The district will continue to monitor State School Fund developments, economic conditions, and enrollment trends to inform decision-making.

Through these efforts, the District aims to maintain financial stability while continuing to deliver high-quality educational opportunities for all students.

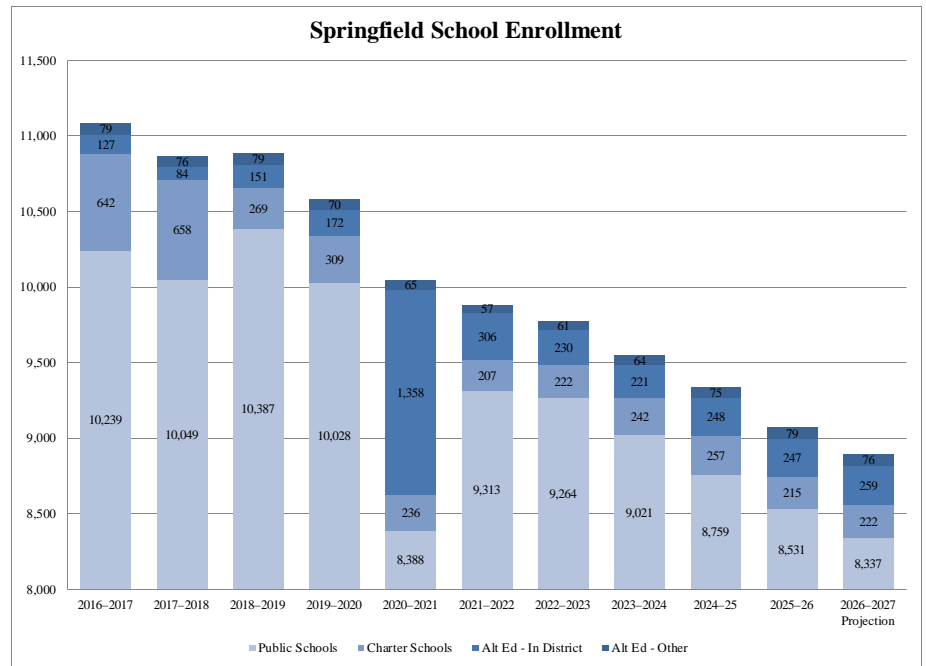
# ENROLLMENT PROJECTIONS

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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Kindergarten	819	783	816	753	448	670	650	650	593	564	595
1st	780	831	784	806	483	695	697	628	667	597	567
2nd	839	793	826	759	530	677	718	692	625	645	591
3rd	868	820	784	811	492	727	687	705	681	635	645
4th	856	842	827	768	672	658	754	683	707	682	638
5th	849	839	864	794	657	740	672	747	690	701	683
6th	777	812	830	825	708	683	727	657	708	675	672
7th	752	767	779	801	747	727	650	691	634	670	647
8th	751	751	763	760	725	765	741	654	657	622	658
9th	732	695	777	772	765	794	821	772	693	683	711
10th	727	713	765	757	726	749	784	806	746	673	673
11th	697	690	757	711	704	728	708	710	732	697	618
12th	792	713	815	711	731	700	655	626	626	687	639
<b>Total</b>	<b>10239</b>	<b>10049</b>	<b>10387</b>	<b>10028</b>	<b>8388</b>	<b>9313</b>	<b>9264</b>	<b>9021</b>	<b>8759</b>	<b>8531</b>	<b>8337</b>
% Change	0.42%	-1.86%	3.36%	-3.46%	-16.35%	11.03%	-0.53%	-2.62%	-2.90%	-2.60%	-2.27%

## Charter Schools

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
6th	18	35	22	40	16	25	29	20	19	16	18
7th	35	44	46	54	41	29	38	47	43	39	31
8th	59	63	63	63	50	44	46	52	53	41	45
9th	128	149	37	50	36	31	40	46	49	37	43
10th	163	125	40	51	42	22	30	36	40	51	35
11th	117	142	29	31	34	35	20	24	32	19	37
12th	122	100	32	20	17	21	19	17	21	12	13
<b>Total</b>	<b>642</b>	<b>658</b>	<b>269</b>	<b>309</b>	<b>236</b>	<b>207</b>	<b>222</b>	<b>242</b>	<b>257</b>	<b>215</b>	<b>222</b>
% Change	-2.13%	2.49%	-59.12%	14.87%	-23.62%	-12.29%	7.25%	9.01%	6.20%	-16.34%	3.26%

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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K-5th	0	0	15	22	17	18	12	7	13	21	21
6th-8th	0	0	14	15	11	12	17	13	13	7	8
9th-12th	57	46	63	87	73	68	75	64	112	103	108
K-5th SPS online	12	6	6	5	963	70	16	17	8	8	12
6th-8th SPS online	6	6	11	7	155	37	14	30	23	23	25
9th-12th SPS online	52	26	42	36	139	101	96	90	79	85	85
<b>Total</b>	<b>127</b>	<b>84</b>	<b>151</b>	<b>172</b>	<b>1358</b>	<b>306</b>	<b>230</b>	<b>221</b>	<b>248</b>	<b>247</b>	<b>259</b>
% Change	6.72%	-33.86%	79.76%	13.91%	689.53%	-77.47%	-24.84%	-3.91%	12.22%	-0.40%	4.86%

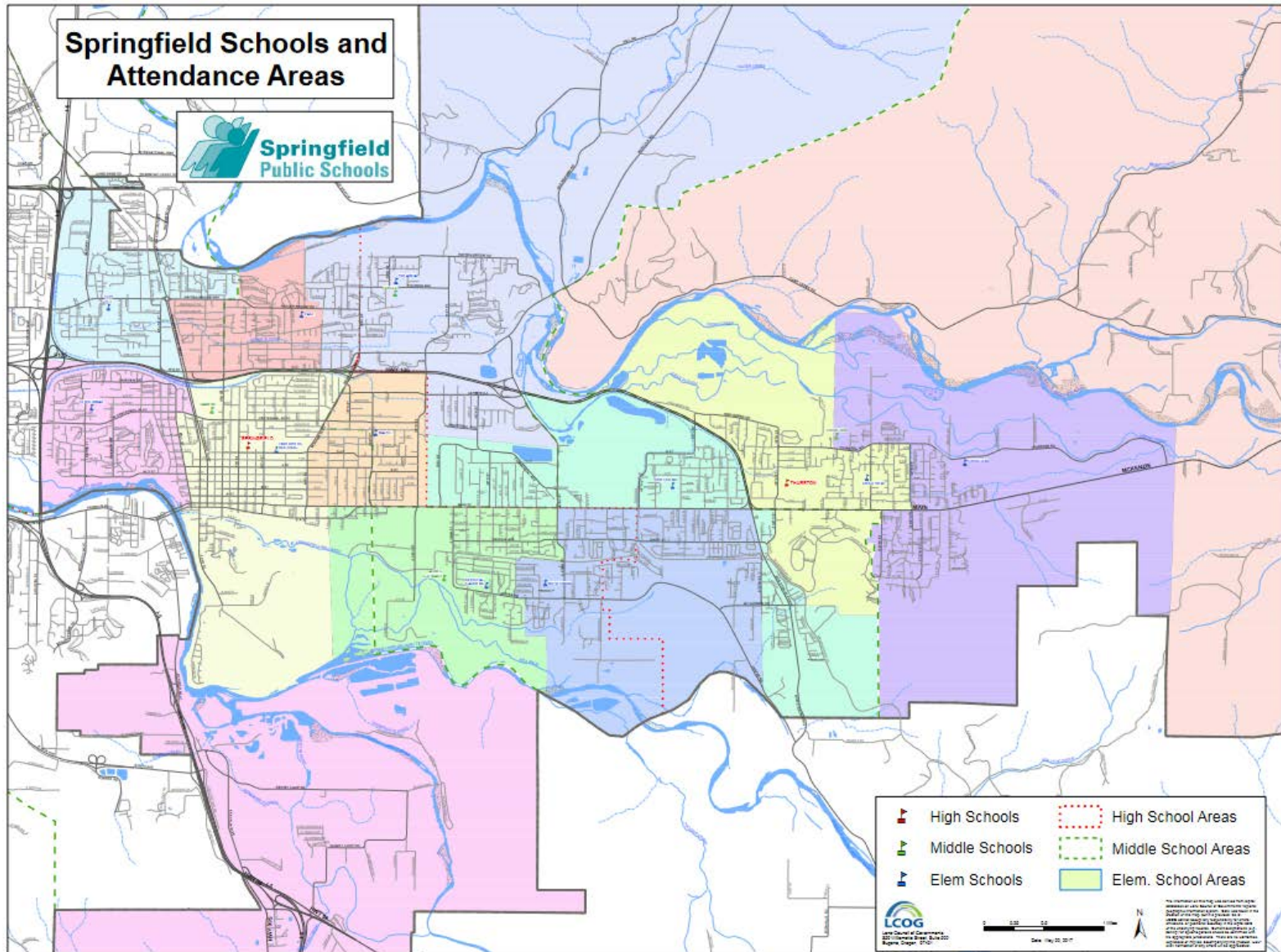
## Alternative Education - Other

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K-5th	32	54	60	55	42	37	37	36	29	43	35
6th-8th	47	22	19	15	23	20	24	28	33	21	28
9th-12th									13	15	13
<b>Total</b>	<b>79</b>	<b>76</b>	<b>79</b>	<b>70</b>	<b>65</b>	<b>57</b>	<b>61</b>	<b>64</b>	<b>75</b>	<b>79</b>	<b>76</b>
% Change	-19.39%	-3.80%	3.95%	-11.39%	-7.14%	-12.31%	7.02%	4.92%	17.19%	5.33%	-3.80%

## Total

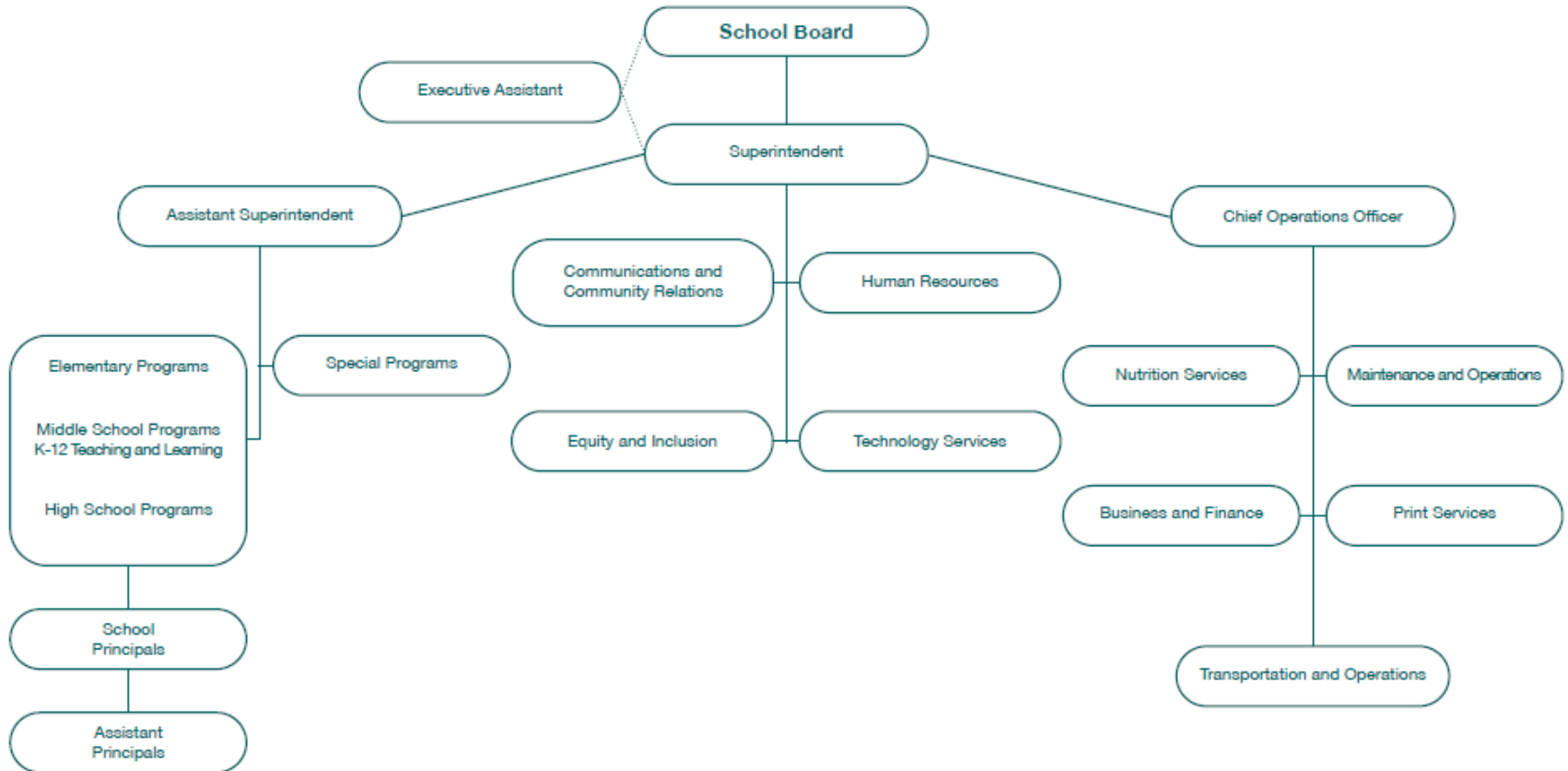
Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K-5th	5055	4968	4982	4773	4304	4292	4243	4165	4013	3896	3787
6th-8th	2445	2500	2547	2580	2476	2342	2286	2192	2183	2114	2,132
9th-12th	3587	3399	3357	3226	3267	3249	3248	3191	3143	3062	2,975
<b>Total</b>	<b>11087</b>	<b>10867</b>	<b>10886</b>	<b>10579</b>	<b>10047</b>	<b>9883</b>	<b>9777</b>	<b>9548</b>	<b>9339</b>	<b>9072</b>	<b>8,894</b>
% Change	0.16%	-1.98%	0.17%	-2.82%	-5.03%	-1.63%	-1.07%	-2.34%	-2.19%	-2.86%	-1.96%

# ENROLLMENT BOUNDARIES



SECTION DIVIDER

# ORGANIZATIONAL CHART



# DEPARTMENT EXECUTIVE SUMMARIES

I.	District Goals	Board of Education
II.	Instruction Services	Vacant, Assistant Superintendent of Instruction
III.	Office of Superintendent & Board of Education	Jodi O'Mara, Acting 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 2026–2027 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:

## **2026–27 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

# 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:

- Staff our buildings at the best student-to-staff ratio possible, within available resources
- Provide high-quality instruction that requires a variety of approaches to professional development for certified and classified staff, which include stand-alone sessions, content/strategy/subject area series, and job-embedded collaboration and support
- 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** — In order to ensure that all teachers have all of the necessary skills and strategies available to provide the highest quality instruction, the Instruction Department is devoted to utilizing a variety of professional development strategies throughout the school year. We have sustained an early release model providing up to 12 half-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 2026–27 school year.

Professional development for 2026–27 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 Comprehensive Literacy State Development Grant (CLSD). 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, impact adult-to-student ratios, and create well-rounded education opportunities.

# INSTRUCTION SERVICES (Continued)

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.

**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.

To improve overall student achievement, clear and measurable academic goals are established, data are analyzed and interpreted, and they are used to regularly monitor student progress towards those goals. Our current and future work toward ensuring a guaranteed and viable curriculum will result in a more horizontally 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 2026–27 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 work force.

**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 2026–2027 budget process a local State Representative and State Senator were able to provide insight on the 2026 short legislative session and district staff provided updates to the current budget status, financial projections, as well as projected enrollment information. Additionally, district staff held listening sessions with school-based leadership teams, as well as hosting community forums for public involvement.

# 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 2026–2027 fiscal year the district is expecting a continued decline in student enrollment. With continued declining enrollment the district is facing reductions due to the realities of the funding formula, increasing PERS costs, increasing staffing 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 2026–2027 school year the district is planning on addressing structural support concerns due to insurance policy requirements. While the prior year identified needed repairs, 2026–2027 will realize the necessary repairs to the structural systems.

## **Other Organizational and Operational Tasks: 2026–2027**

### **Print Services:**

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:**

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.

# FACILITIES MANAGEMENT

## Key Work and Staffing Summary for 2026–2027:

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 4.00 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 .50 FTE supervisory staff and 5.00 FTE classified staff.

**Care and Upkeep of Buildings Services (Fund 100, Function 2542)** ) supports utilities for all District buildings, as well as all custodial activities in each of the schools, including the materials, equipment and supplies necessary to do daily cleaning of schools and perform deep cleaning during non-school periods. They provide setup for breakfast and lunch programs, support for after-hour facilities use, cleaning of buildings, and perform minor repairs. Custodians also play an important role as the first line of defense for buildings. For the 2026–2027 fiscal year, staff levels for this area include 0.50 FTE supervisory 57.50 FTE custodial staff.

**Care and Upkeep of Grounds Services (Fund 100, Function 2543)** has responsibility for maintaining all exterior landscaping, athletic fields, irrigation systems and maintenance and repair of playground equipment and hardscapes. The mandated Integrated Pest Management program is also included in the responsibilities for this function. Staffing levels for this area include 7.00 FTE classified staff.

**Maintenance — Minor Capital Projects Fund (Fund 100, Function 2544)** is used for construction and/or remodeling of facilities in response to priorities established through District policies. This fund is judiciously managed to ensure the availability of funds to deal with ongoing improvements and emergencies. Only projects of a significant nature are within this fund. Normal maintenance and minor remodeling activities are included in the individual department funds.

**Vehicle Maintenance Services (Fund 100, Function 2545)** supports activities concerned with the maintenance, servicing, fueling, and repair of off-road District vehicles other than buses. This includes dump trucks and all motor driven equipment for grounds and off-road services. Staffing levels for this area include 0.50 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 9.00 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 1.00 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 2026–2027:

- **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 unhoused or in foster care, transportation for co-curricular programs, and transportation for school field trips. The 91 school buses and pupil transportation vehicles owned by the District typically travel over 1,000,000 miles during the course of a year to meet the transportation needs of the District. While the bulk of the transportation work takes place during the school year, we are seeing an increasing demand during the summer months and during the winter break period. While summer programs were primarily to meet the needs of a variety of SPED, this has now expanded into extended enrichment programs and for all students.

Through various inter-governmental agreements, the department also provides limited transportation for other local agencies including Eugene 4J, Bethel, Creswell, Marcola, McKenzie, South Lane, Willamalane, Willamette Leadership Academy, and the Lane Educational Service District.

The department operates a vehicle repair shop responsible for ongoing bus maintenance and the annual certification of the vehicles to meet state requirements. In addition to our own vehicles, the District provides maintenance services on the pupil transportation vehicles for McKenzie School Districts under the intergovernmental agreements. In addition to the buses, the Transportation Department is responsible for the 67 fleet vehicles used by the various operational departments throughout the district.

Oregon Department of Education certified trainers in the department provide training and testing for new drivers working towards their required licenses and certifications. In addition, they provide required ongoing training in bus safety, student management, and first aid. This training includes school staff that requires certification to operate the smaller Type-10 and Type-20 vehicles. The Department also acts as a Third Party Examiner with the Oregon Department of Motor Vehicles allowing the District to perform Drive Tests for newly trained drivers. As the only authorized Third Party Examiner in our area, this service is also provided to other local School Districts within Lane County.

An increasing industrywide shortage of School Bus Drivers along with new FMCSA (Federal Motor Carrier Safety Administration) requirements for Entry Level Driver Training have placed additional demands on the department by significantly increasing the training time for new drivers and making it more difficult for new drivers in obtaining their commercial drivers license. These changes along with the driver shortages continue to have an impact on daily routes and the ability to cover co-curricular trips. The majority of transportation expenses continue to be variable costs based upon the number of miles driven. Driver wages, fuel costs, bus maintenance and repair costs are all highly dependent on how many miles we drive in a year. While general education routes are highly predictable, SPED routes are not — at times changing almost daily. New students, student moves, changes in Individualized Education Plans (IEPs), and Individual Family Service Plans (IFSPs) all result in the need for changes to SPED routes. We continue to see increases in the costs associated with the transportation of homeless/displaced students and students in foster care attending our District. While the majority of the buses have been diesel powered, we continue to expand our propane powered fleet which now totals 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 nine 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 Type-C 77-passenger front engine propane powered buses and Type-D 84-passenger Diesel Powered buses.

Adding to the funding challenges above, we have seen up to a 1000% increase in new bus costs from the Manufacturers since 2021. Factory lead times have also increased from 90-120 days up to 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 supports the District's core mission by ensuring the recruitment, development, and retention of a high-quality workforce aligned to student needs and organizational priorities. Key responsibilities include recruitment and hiring, employee relations and labor negotiations, performance management and evaluation systems, employee training and development, legal compliance, and workforce planning.

In 2026–27, the department will continue to focus on maintaining staffing stability in the face of enrollment fluctuations, increasing personnel costs, and ongoing workforce shortages in key areas. Strategic staffing decisions, efficient hiring practices, and proactive labor relations will be essential to supporting district operations while maintaining fiscal responsibility.

The department works collaboratively with district leadership, school administrators, and legal counsel to ensure consistent implementation of policies and practices that promote an effective, equitable, and compliant work environment.

## **District Goal 1: Student Success**

To support student learning outcomes, the Human Resources Department will prioritize the recruitment, hiring, and retention of highly qualified staff, particularly in high-need areas. Efforts will include targeted recruitment strategies, streamlined hiring processes, and continued focus on reducing vacancies and turnover.

The department will also support the implementation of meaningful evaluation and feedback systems that promote professional growth and instructional effectiveness. By aligning staffing practices with student needs and district priorities, Human Resources will contribute to maintaining stable and effective learning environments.

# HUMAN RESOURCES (Continued)

## **District Goal 2: Family Support**

The Human Resources Department will continue efforts to build and sustain a workforce that reflects the diversity of the district's students and community. Recruitment and hiring practices will emphasize equity and inclusion, with a focus on increasing representation in hard-to-fill and underrepresented positions.

Additionally, the department will support training initiatives related to cultural responsiveness, family engagement, and inclusive practices. These efforts aim to strengthen relationships between staff, students, and families and improve overall school climate and communication.

## **District Goal 5: Education Advocacy**

Human Resources plays a key role in advocating for staff through effective labor relations and contract negotiations. In the upcoming year, the department will focus on balancing competitive compensation and benefits with the district's long-term financial sustainability.

The department will continue to collaborate with district leadership and external partners to monitor legislative changes, workforce trends, and funding impacts that affect staffing and operations. This includes supporting policies and practices that promote employee retention, workplace safety, and organizational effectiveness.

# COMMUNICATIONS DEPARTMENT

## Key Work and Staffing Summary for 2026–2027:

The Communications and Community Relations Department develops and implements strategies to strengthen family engagement, build public trust, and increase accessibility to timely, relevant information.

The department's work aligns with the Board goals, particularly in advancing Family Support, Student Success, and Education Advocacy.

- Expanded digital reach and family engagement
  - Increase social media followers by 2 percent, building on growth of more than 25 percent since January 2023. Expanded reach ensures more families receive timely updates, resources, and opportunities to engage with schools and the District.
  - Increase District website and mobile app traffic by 2 percent through coordinated marketing, consistent and timely news delivery, and improved content accessibility. These platforms serve as primary access points for families seeking information, services, and support.
- Strengthen two-way communication with families
  - Expand implementation of two-way communication tools to improve direct engagement between school-based staff and families.
  - Reduce communication barriers, particularly for multilingual and traditionally underserved communities.
- Position Springfield as a Destination District through strategic storytelling
  - Elevate public perception and build confidence in Springfield Public Schools by producing at least three immersive, high-quality storytelling campaigns that highlight innovative programs, student achievement and growth, and high-quality staff and supportive school environments. These stories will be delivered across digital platforms, social media, and community channels to reinforce trust, support student enrollment, and strengthen community and stakeholder advocacy.
- Ensuring equitable access to communication
  - Provide timely translation and interpretation of critical communications that is coordinated across the District. These efforts ensure that communication systems support equitable access, enabling all families to engage in their student's educational experience. 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.

Key priorities for the Communications Department include identifying and training school-based staff on communications tools to more effectively communicate and engage with families; develop consistent message for district and schools to better inform and build trust; maintain District and school branding; public relations and working with local news media; internal communications; serve 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:

# COMMUNICATIONS DEPARTMENT (Continued)

**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, and advertising. 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. Additionally, Communications 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.

For the 2026–27 fiscal year, the staff level for this area is 1.0 FTE supervisory staff and 1.0 FTE classified staff.

**Translation Services** (Fund 100, function 2680) — To ensure all members have access to information, resources and communications to and from the District, the Translation Services function coordinates district-level translation; ensures that emergency communications are swiftly and accurately translated for equitable dissemination of timely notifications; distributes bilingual district-wide phone messages; develops and maintains a District library of translated resources such as forms and policies. This position also serves as a District liaison for community groups to facilitate collaboration with District projects that affect and involve our Spanish speaking families. For the 2026–27 fiscal year, the staff level for this area is 1.0 FTE classified staff.

Additionally, the Communications and Community Relations Department coordinates district-wide interpretation needs that exceed the capacity of individual buildings and departments – working 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 2026–2027:**

Technology Services will continue to strive towards providing fair and equitable access to technology throughout the 2026-27 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 networking equipment from the bond will be 10 years old this year and are looking at projects 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.

**2026–2027 Staffing:** General Fund staffing for 2026–27 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 2026–27 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 2026–2027. 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.
- 1412 Transportation Fees from Other LEAs:** Money received from other districts within the State for transportation of students.
- 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.
- 1711 Gate Receipts:** Revenue from patrons of a school – sponsored sporting events.
- 1712 Student Fees:** Revenue from students for extra-curricular activities.
- 1911 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 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%.
- 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.

- 4201 Foster Care Transportation:** Revenue from the federal government through the state as grants which can be used for without restriction for purposes of transportation for foster care.
- 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.
- 5170 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 30<sup>th</sup> 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.

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

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.

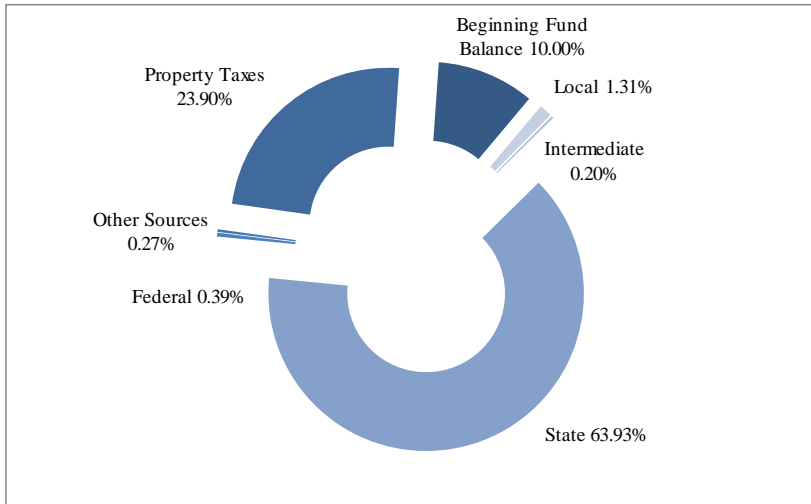
The facility grant is 1.0% of the construction costs for new classrooms, but is subject to a biennial limit of \$8 million (statewide). The grant is for classroom equipment that cannot be included in bonded debt. If eligible facility grants exceed the biennial limit, grants are prorated down to be less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

# GENERAL FUND REVENUE DETAIL

Account Code			Actual		Actual		Budgeted		Proposed		Approved		Adopted
Source	Object	Description	2023-2024		2024-2025		2025-2026		2026-2027		2026-2027		2026-2027
1111	850	Current Year Property Tax	\$ 31,398,594	\$	32,496,281	\$	33,710,653	\$	35,014,602				
1112	850	Prior Years' Property Tax	351,301		364,372		400,000		375,000				
1311	850	Tuition from Individuals	-		-		1,000		-				
1312	850	Tuition from Other LEAs	11,754		37,164		20,000		20,000				
1411	850	Transportation Fees from Indi	36,890		17,872		10,000		30,000				
1412	850	Transportation Fees from Othe	-		12,416		-		-				
1510	850	Interest from Investments	2,312,918		2,381,905		1,250,000		1,450,000				
1711	850	Gates Receipts	-		-		-		60,000				
1712	850	Student Fees	-		-		85,000		70,000				
1911	850	Facility Rental Fees	-		-		1,500		-				
1920	850	Donations	2		113		5,000		1,000				
1960	850	Recovery of Prior Years' Expen	1,176		2,928		10,000		2,500				
1990	850	Miscellaneous Local Revenue	223,146		382,292		100,000		312,569				
2101	850	County School Fund	256,886		299,217		250,000		250,000				
2199	850	Other Intermediate Sources	23,994		45,245		50,000		40,000				
3101	850	State School Fund - General St	87,079,545		88,636,574		92,227,519		93,418,380				
3103	850	Common School Fund	1,445,253		1,491,900		1,400,000		1,248,337				
3299	850	Other Restricted Grants-in-Aid	224		-		-		-				
4201	850	Foster Care Transportation	-		90,408		-		80,000				
4500	850	Restricted Federal Funds	-		748,309		-		-				
4505	850	Other Federal Funds	233		50		1,500		-				
4801	850	Federal Forest Fees	393,725		-		-		500,000				
5160	850	Lease Purchase Receipts	-		37,386		-		-				
5170	850	Subscription-Based Informatio	757,887		281,804		750,000		400,000				
5331	850	Sale of Fixed Assets	-		5,079		2,500		2,500				
5400	850	Beginning Fund Balance	19,759,871		20,260,981		21,001,494		14,800,292				
<b>100</b>		<b>Fund Total:</b>	<b>\$ 144,053,400</b>	<b>\$</b>	<b>147,592,296</b>	<b>\$</b>	<b>151,276,166</b>	<b>\$</b>	<b>148,075,180</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

# GENERAL FUND REVENUE GRAPHS

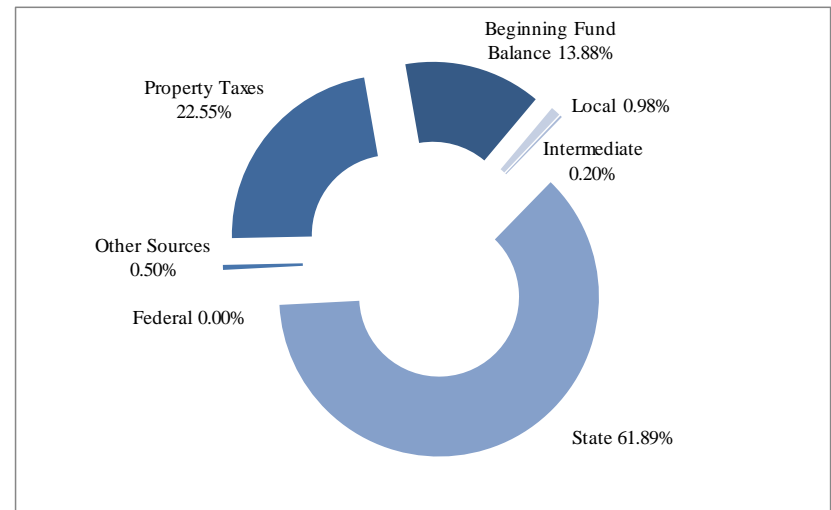
## Fiscal Year 2026–2027



## 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
<b>Total</b>	<b>\$ 151,276,166</b>

## Fiscal Year 2025–2026



## Fiscal Year 2026–2027

Local	\$ 1,946,069
Intermediate	290,000
State	94,666,717
Federal	580,000
Other Sources	402,500
Property Taxes	35,389,602
Beginning Fund Balance	14,800,292
<b>Total</b>	<b>\$ 148,075,180</b>

# GENERAL FUND FUNCTION DETAIL

Function and Description	Actual 2023-24	Actual 2024-25	FTE 2025-26	Adopted 2025-26	FTE 2026-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
<b>1000 Instruction Services</b>								
1111 Elementary K-5 Programs	23,143,109.74	20,947,669.61	197.23	24,168,220	179.24	24,185,831		
1113 Elementary Extracurricular	39,123.29	55,384.91	-	75,663	-	80,646		
1121 Middle School Programs	10,090,581.74	10,329,679.72	88.48	11,448,556	66.80	9,570,485		
1122 Middle School Extracurricular	51,810.54	58,092.86	-	181,340	-	191,838		
1131 High School Programs	13,362,010.83	14,443,834.57	111.72	14,772,111	91.38	13,386,763		
1132 High School Extracurricular	100,328.13	21,783.08	3.00	2,008,987	3.00	2,241,722		
1140 Pre-Kindergarten Programs	172,487.93	228,700.41	4.84	301,283	1.94	144,027		
1210 Talented & Gifted Programs	35,167.12	31,563.36	-	36,133	-	34,860		
1220 Restrictive Prgrms, Stdnts w/Disabilities	7,630,850.04	9,379,500.71	92.28	12,395,820	100.48	14,269,241		
1250 Less Restrict Prgrms, Students w/Disabilities	5,392,301.52	5,143,786.12	66.40	6,753,552	54.89	6,561,758		
1260 Early Intervention Programs	180,686.15	188,254.33	-	140,000	-	140,000		
1271 Remediation Programs	86,225.80	83,638.14	-	56,535	-	43,924		
1280 Alternative Education	672,960.98	662,282.31	3.00	722,819	3.00	818,000		
1288 Charter Schools	2,552,993.62	2,817,395.39	-	2,780,000	-	2,550,000		
1291 English Language Development Programs	2,478,682.69	2,759,576.08	32.22	3,161,029	31.20	3,385,860		
1292 Teen Parent Programs	27,216.45	27,467.39	0.50	71,664	0.50	76,846		
<b>1000 Instruction Services Total</b>	<b>66,016,536.57</b>	<b>67,178,608.99</b>	<b>599.67</b>	<b>79,073,712.00</b>	<b>532.43</b>	<b>77,681,801</b>	-	-
<b>2000 Support Services</b>								
2110 Attendance and Social Work Services	1,469,359.94	1,864,174.85	21.99	2,107,645	18.87	1,883,444		
2122 Counseling Services	1,488,721.41	1,634,685.65	13.97	1,723,300	13.00	1,814,297		
2130 Health Services	1,779,644.48	2,001,019.00	21.78	2,152,345	23.03	2,420,156		
2142 Psychological Testing Services	1,033,086.99	1,256,239.88	8.81	1,283,414	8.81	1,405,118		
2152 Speech Pathology Services	1,580,902.08	1,520,594.28	13.55	1,819,660	13.55	1,998,091		
2160 Occupational Therapy Services	385,846.99	410,595.50	4.94	545,543	4.97	606,321		
2190 Student Support Services	615,608.82	622,833.92	5.26	826,646	4.71	835,771		
2210 Improvement of Instruction Services	4,830,339.97	4,468,629.87	30.50	5,007,608	25.50	4,492,479		
2213 Curriculum Development Services	2,411.84	1,840.27	-	10,900	-	14,178		
2215 Equity	80,832.06	70,453.95	-	75,562	-	75,297		
2219 Educational Technology	108,573.69	107,296.34	-	135,454	-	94,632		
2221 Education Media Services	952,684.10	922,715.03	14.28	1,072,132	15.28	1,177,239		
2230 Assessment and Testing Services	96,789.85	56,914.87	0.50	69,205	-	7,000		
2240 Staff Development	440,890.44	390,797.20	-	950,317	-	844,208		
2310 School Board Services	164,856.17	152,409.96	-	187,500	-	172,500		
2321 Office of the Superintendent	563,858.06	588,686.20	2.00	606,404	2.00	643,770		
2410 Office of the Principal	9,271,463.76	9,925,367.46	77.39	10,443,074	73.88	10,521,556		

# GENERAL FUND FUNCTION DETAIL

Function and Description	Actual 2023-24	Actual 2024-25	FTE 2025-26	Adopted 2025-26	FTE 2026-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
<b>2000 Support Services</b>								
2521 Fiscal Services	2,237,676.25	2,259,229.87	9.25	2,622,806	9.25	3,152,236		
2540 Operation & Maintenance Services	834,959.69	862,601.18	7.00	920,809	6.00	922,368		
2541 Carpentry Services	579,258.60	773,375.52	5.00	711,651	6.00	873,615		
2542 Care & Upkeep of Building Services	7,429,693.59	7,987,521.69	58.50	9,114,054	57.50	9,429,096		
2543 Care & Upkeep of Grounds Services	643,835.70	1,154,725.35	7.00	758,534	7.00	826,114		
2544 Maintenance Services	716,577.64	163,707.43	-	40,212	-	38,162		
2545 Vehicle Maintenance Services	315,975.46	304,741.78	1.00	327,272	0.50	268,840		
2546 Security Services	204,452.50	232,733.97	1.00	242,629	1.00	256,039		
2547 Electrical/Plumbing/HVAC Services	750,804.05	790,310.73	8.00	1,231,184	9.00	1,340,806		
2548 Painting/Furniture Services	355,511.00	352,005.89	3.00	400,446	3.00	430,566		
2549 Metals Services	283,304.74	194,566.27	2.56	319,879	1.00	141,269		
2551 Student Transportation Services	6,582,482.74	7,261,533.04	75.88	7,622,596	70.93	7,388,567		
2572 Purchasing & Warehouse Services	238,355.82	298,646.95	2.00	262,724	2.00	279,005		
2574 Printing, Publishing & Duplication	197,670.68	231,063.23	-	214,858	-	199,111		
2577 Reception Services	59,749.77	92,549.85	1.00	96,252	1.00	103,240		
2620 Planning, Research & Development	-	-	-	4,000	-	4,000		
2633 Public Information Services	606,782.20	641,941.91	3.00	689,820	3.00	723,061		
2641 Human Resources Services	1,195,878.80	1,167,638.58	7.20	1,348,479	6.20	1,256,919		
2661 Technology Services	3,718,464.86	3,263,451.11	14.00	3,433,061	13.00	3,442,794		
2670 Records Management Services	2,165.87	124.21	-	8,687	-	8,535		
2680 Interpretation & Translation Services	71,868.48	122,818.59	1.00	118,110	1.00	127,729		
<b>2000 Support Services Total</b>	<b>51,891,339.09</b>	<b>54,150,541.38</b>	<b>421.36</b>	<b>59,504,772</b>	<b>400.98</b>	<b>60,218,129</b>	-	-
<b>3000 Community Services</b>								
3300 Community Services	35,996.36	-	-	-	-	-		
<b>3000 Community Services Total</b>	<b>35,996.36</b>	-	-	-	-	-	-	-
<b>4000 Facilities Acquisition &amp; Construction</b>								
4120 Site Acquisition & Development	1,081.19	-	-	-	-	-		
4150 Building Acquisition & Improvement	1,615,569.93	464,783.79	-	1,174,090	-	674,090		
4190 Capital Outlay - Subscription-Based Technology	-	-	-	750,000	-	-		
<b>4000 Facilities Acquisition &amp; Construction Total</b>	<b>1,616,651.12</b>	<b>464,783.79</b>	-	<b>1,924,090</b>	-	<b>674,090</b>	-	-

# GENERAL FUND FUNCTION DETAIL

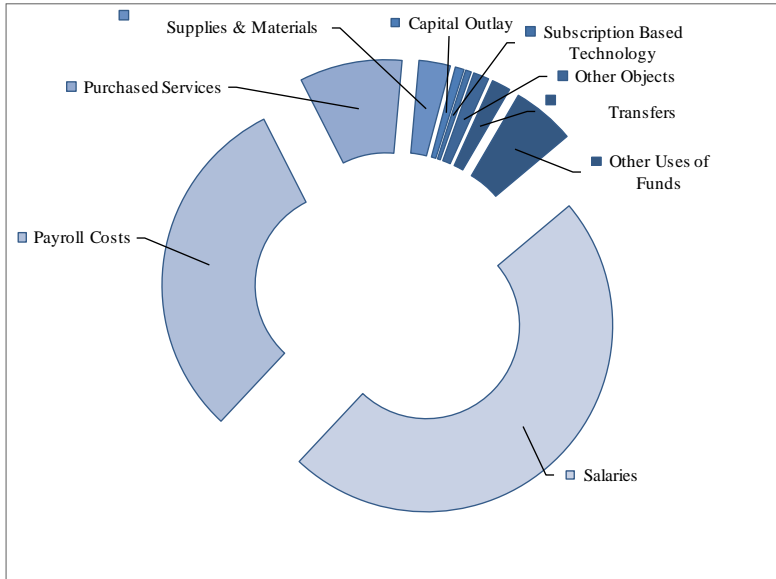
Function and Description	Actual 2023-24	Actual 2024-25	FTE 2025-26	Adopted 2025-26	FTE 2026-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
<b>5000 Other Uses</b>								
5130 Subscription-Based Information Technology	-	257,338.80	-	-	-	-	-	-
5200 Transfer of Funds	4,231,896.00	4,690,842.00	-	2,488,314	-	892,803	-	-
<b>5000 Other Uses Total</b>	<b>4,231,896.00</b>	<b>4,948,180.80</b>	-	<b>2,488,314</b>	-	<b>892,803</b>	-	-
<b>6000 Contingency</b>								
6110 Contingency	-	-	-	1,000,000	-	1,000,000	-	-
<b>6000 Contingency Total</b>	-	-	-	<b>1,000,000</b>	-	<b>1,000,000</b>	-	-
<b>7000 Unappropriated Ending Fund Balance</b>								
7770 Unappropriated Ending Fund Balance	20,260,981.29	20,850,181.11	-	7,285,278	-	7,608,357	-	-
<b>7000 Unappropriated Ending Fund Balance Total</b>	<b>20,260,981.29</b>	<b>20,850,181.11</b>	-	<b>7,285,278</b>	-	<b>7,608,357</b>	-	-
<b>Total</b>	<b>144,053,400.43</b>	<b>147,592,296.07</b>	<b>1,021.03</b>	<b>151,276,166</b>	<b>933.41</b>	<b>148,075,180</b>	-	-

# GENERAL FUND OBJECT SUMMARY

<b>Object and Description</b>	<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>FTE 2025-26</b>	<b>Adopted 2025-26</b>	<b>FTE 2026-27</b>	<b>Proposed 2026-27</b>	<b>Approved 2026-27</b>	<b>Adopted 2026-27</b>
100 Salaries	66,367,375.60	67,251,626.77	1,021.03	72,736,587	933.41	72,639,791		
200 Payroll Costs	35,128,492.42	36,481,858.90	-	46,202,043	-	45,009,019		
300 Purchased Services	10,278,921.99	11,699,437.81	-	13,470,714	-	13,948,168		
400 Supplies and Materials	4,464,572.77	3,651,058.51	-	4,123,317	-	3,811,857		
500 Capital Outlay	1,528,143.06	784,191.11	-	1,162,090	-	742,090		
590 Subscription Based Technology	-	296,804.09	-	750,000	-	400,000		
600 Other Objects	1,793,017.30	1,886,295.77	-	2,057,823	-	2,023,095		
700 Transfers	4,231,896.00	4,690,842.00	-	2,488,314	-	892,803		
800 Other Uses of Funds	20,260,981.29	20,850,181.11	-	8,285,278	-	8,608,357		
<b>Total</b>	<b>144,053,400.43</b>	<b>147,592,296.07</b>	<b>1,021.03</b>	<b>151,276,166</b>	<b>933.41</b>	<b>148,075,180</b>	<b>-</b>	<b>-</b>

# GENERAL FUND OBJECT SUMMARY GRAPHS

**Fiscal Year 2026–2027**



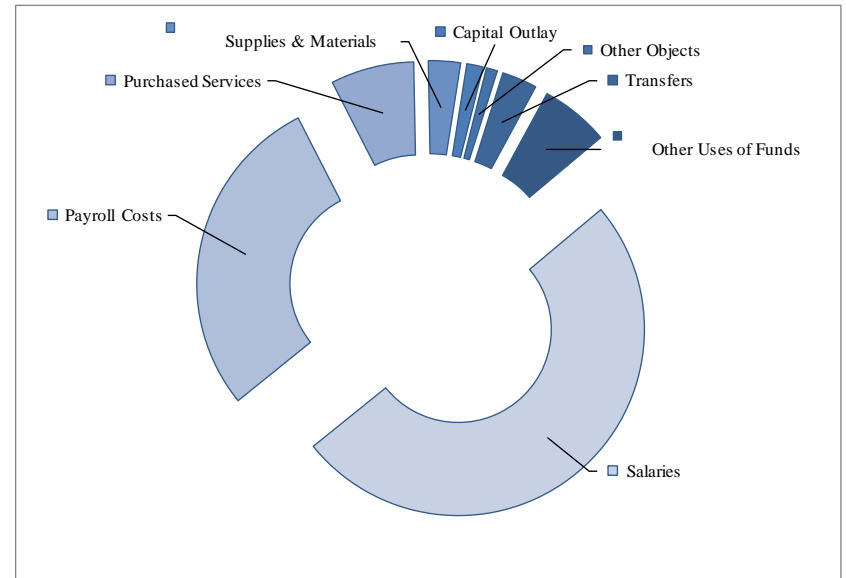
**Fiscal Year 2026–2027**

Salaries	\$72,639,791	49.06%
Payroll Costs	45,009,019	30.40%
Purchased Services	13,948,168	9.42%
Supplies & Materials	3,811,857	2.57%
Capital Outlay	742,090	0.50%
Subscription Based Technology	400,000	0.27%
Other Objects	2,023,095	1.37%
Transfers	892,803	0.60%
Other Uses of Funds	8,608,357	5.81%
<b>Total</b>	<b>\$148,075,180</b>	

**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%
<b>Total</b>	<b>\$151,276,166</b>	

**Fiscal Year 2025–2026**



# GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2023-24	Actual 2024-25	FTE 2025-26	Adopted 2025-26	FTE 2026-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
<b>100 Salaries</b>								
111 Licensed Salaries	38,832,934.73	38,393,243.67	526.99	41,263,317	466.50	40,652,212		
112 Classified Salaries	14,623,476.97	15,636,960.17	428.04	17,858,658	405.41	18,478,856		
113 Administrators	5,803,528.97	6,600,661.67	44.75	6,476,479	44.25	6,754,150		
114 Managerial Classified	1,193,221.03	954,810.35	10.25	1,172,039	8.25	1,006,479		
118 Exempt Employees	891,368.87	919,103.07	11.00	1,015,370	9.00	906,527		
121 Licensed Substitutes	1,405,567.95	1,325,589.78	-	1,479,172	-	1,420,612		
122 Classified Substitutes	256,298.33	282,327.05	-	343,511	-	311,821		
123 Temporary Licensed	714,063.03	755,941.14	-	-	-	-		
124 Temporary Classified	21,765.43	24,865.91	-	-	-	-		
125 Student Workers	-	5,468.40	-	10,000	-	20,000		
127 Summer Workers	177,562.99	49,868.17	-	122,961	-	122,961		
128 Tutors	11,212.86	4,606.24	-	51,500	-	51,500		
130 Extended Days	81,142.07	178,784.47	-	127,845	-	137,271		
131 Supplemental Pay	182,377.90	204,957.85	-	199,720	-	200,178		
133 Activity Pay	82,197.37	93,249.56	-	357,680	-	342,460		
134 Coaching Pay	-	-	-	648,584	-	671,880		
135 Non-Professional Additional Pay	-	-	-	85,000	-	60,000		
136 Overtime Pay	204,624.08	146,235.84	-	66,359	-	66,359		
137 Night School	54,333.35	58,897.74	-	20,000	-	20,000		
138 Saturday School	-	-	-	11,500	-	11,500		
139 Benefit Pay	597,674.96	479,858.19	-	472,785	-	516,778		
150 Other Pay	-	101.01	-	-	-	-		
154 Licensed Extra Duty Pay	508,079.26	459,419.05	-	349,699	-	328,206		
155 Classified Extra Duty Pay	130,195.06	146,491.16	-	105,575	-	63,608		
182 Licensed Educational Stipend	196,200.00	194,100.00	-	200,000	-	200,000		
189 Contracted Services	399,550.39	336,086.28	-	298,833	-	296,433		
<b>100 Salaries Total</b>	<b>66,367,375.60</b>	<b>67,251,626.77</b>	<b>1,021.03</b>	<b>72,736,587</b>	<b>933.41</b>	<b>72,639,791</b>	-	-
<b>200 Payroll Costs</b>								
210 PERS	15,085,194.46	15,124,073.96	-	22,313,603	-	22,287,478		
220 Social Security	4,834,717.66	4,904,372.08	-	5,380,485	-	4,014,228		
230 Other Payroll Costs	917,327.50	1,083,111.31	-	1,289,873	-	2,771,651		
240 Insurance	14,170,503.75	15,320,531.64	-	17,188,082	-	15,895,662		
247 VER Contribution	100,000.00	-	-	-	-	-		
249 Tuition Reimbursement	20,749.05	49,769.91	-	30,000	-	40,000		
<b>200 Payroll Costs Total</b>	<b>35,128,492.42</b>	<b>36,481,858.90</b>	-	<b>46,202,043</b>	-	<b>45,009,019</b>	-	-

# GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2023-24	Actual 2024-25	FTE 2025-26	Adopted 2025-26	FTE 2026-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
<b>300 Purchased Services</b>								
310 Instructional, Professional and Technical Services	1,194,687.48	2,680,834.30	-	3,877,240	-	4,305,168		
322 Repairs & Maintenance	1,424,384.25	1,037,787.36	-	667,896	-	638,553		
324 Rentals	66,188.87	62,112.81	-	66,300	-	59,000		
325 Electricity	1,140,720.18	1,358,413.18	-	1,345,194	-	1,345,194		
326 Fuel	494,232.52	427,434.57	-	661,516	-	661,516		
327 Water & Sewer	461,274.88	495,606.27	-	766,673	-	766,673		
328 Garbage	214,031.38	238,387.36	-	214,710	-	214,710		
330 Student Transportation	116,430.52	57,373.81	-	8,750	-	249,610		
340 Travel	216,477.77	208,020.83	-	360,890	-	326,665		
351 Telephone	303,823.00	352,657.20	-	273,320	-	273,204		
352 Copier Use	92,987.27	101,983.74	-	108,905	-	100,921		
353 Postage	56,174.77	42,692.67	-	59,284	-	53,221		
354 Advertising	8,850.90	8,631.34	-	10,400	-	8,750		
355 Printing	326,608.46	327,110.85	-	316,987	-	313,508		
359 Other Communication	55,465.07	49,766.75	-	71,340	-	71,340		
360 Payments to Charter Schools	2,552,993.62	2,817,395.39	-	2,780,000	-	2,550,000		
371 Tuition - Within State	44,612.18	60,414.00	-	370,000	-	441,979		
373 Tuition - Private Schools	656,445.00	617,500.00	-	680,000	-	680,000		
374 Other Tuition	14,095.90	76,451.00	-	1,000	-	98,000		
381 Audit Services	43,230.00	37,670.00	-	45,000	-	45,000		
382 Legal Services	60,186.49	53,476.17	-	49,000	-	48,000		
383 Architect/Engineer Services	153,905.51	117,827.46	-	30,000	-	20,000		
388 Election Services	-	21,066.28	-	-	-	-		
389 Noninstructional Prof & Tech	516,489.51	384,609.15	-	637,753	-	618,600		
390 Other Professional & Technical Services	64,626.46	64,215.32	-	68,556	-	58,556		
<b>300 Purchased Services Total</b>	<b>10,278,921.99</b>	<b>11,699,437.81</b>	<b>-</b>	<b>13,470,714</b>	<b>-</b>	<b>13,948,168</b>	<b>-</b>	<b>-</b>
<b>400 Supplies and Materials</b>								
410 Supplies & Materials	2,194,229.67	2,166,315.06	-	2,448,075	-	2,187,285		
420 Textbooks	34,369.21	31,739.64	-	29,910	-	27,150		
430 Library Books	26,490.96	33,951.52	-	28,823	-	34,600		
440 Periodicals	1,643.29	1,604.37	-	2,100	-	1,950		
460 Nonconsumable Supplies	290,822.53	184,000.16	-	267,442	-	211,162		
470 Software	1,535,637.09	757,722.16	-	1,074,122	-	1,083,326		
480 Computer Hardware	381,380.02	475,725.60	-	272,845	-	266,384		
<b>400 Supplies and Materials Total</b>	<b>4,464,572.77</b>	<b>3,651,058.51</b>	<b>-</b>	<b>4,123,317</b>	<b>-</b>	<b>3,811,857</b>	<b>-</b>	<b>-</b>

# GENERAL FUND OBJECT DETAIL

Function and Description	Actual 2023-24	Actual 2024-25	FTE 2025-26	Adopted 2025-26	FTE 2026-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
<b>500 Capital Outlay</b>								
520 Building Acquisition & Improve	522,381.57	355,138.47	-	974,090	-	564,090		
530 Improvements Other Than Buildings	941,337.99	23,275.00	-	-	-	-		
541 Equipment	42,373.50	368,392.07	-	105,000	-	95,000		
543 Vehicles	-	-	-	83,000	-	83,000		
564 Bus & Capital Improvements	22,050.00	-	-	-	-	-		
580 Capital Leases	-	37,385.57	-	-	-	-		
590 Subscription Based Technology	-	296,804.09	-	750,000	-	400,000		
<b>500 Capital Outlay Total</b>	<b>1,528,143.06</b>	<b>1,080,995.20</b>	<b>-</b>	<b>1,912,090</b>	<b>-</b>	<b>1,142,090</b>	<b>-</b>	<b>-</b>
<b>600 Other Objects</b>								
610 Debt Service Principal	377,936.49	245,613.18	-	156,666	-	23,584		
620 Debt Service Interest	5,490.85	14,629.62	-	9,758	-	1,134		
640 Dues & Fees	126,132.78	173,675.14	-	153,685	-	158,560		
650 Insurance & Judgments	1,269,949.39	1,425,539.13	-	1,733,264	-	1,835,017		
670 Taxes & Licenses	13,507.79	26,838.70	-	4,450	-	4,800		
<b>600 Other Objects Total</b>	<b>1,793,017.30</b>	<b>1,886,295.77</b>	<b>-</b>	<b>2,057,823</b>	<b>-</b>	<b>2,023,095</b>	<b>-</b>	<b>-</b>
<b>700 Transfers</b>								
710 Transfers	4,231,896.00	4,690,842.00	-	2,488,314	-	892,803		
<b>700 Transfers Total</b>	<b>4,231,896.00</b>	<b>4,690,842.00</b>	<b>-</b>	<b>2,488,314</b>	<b>-</b>	<b>892,803</b>	<b>-</b>	<b>-</b>
<b>800 Other Uses of Funds</b>								
810 Contingency	-	-	-	1,000,000	-	1,000,000		
820 Reserved for Next Year	20,260,981.29	20,850,181.11	-	7,285,278	-	7,608,357		
<b>800 Other Uses of Funds Total</b>	<b>20,260,981.29</b>	<b>20,850,181.11</b>	<b>-</b>	<b>8,285,278</b>	<b>-</b>	<b>8,608,357</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>144,053,400.43</b>	<b>147,592,296.07</b>	<b>1,021.03</b>	<b>151,276,166</b>	<b>933.41</b>	<b>148,075,180</b>	<b>-</b>	<b>-</b>

# 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  
Teresa Collins, Principal  
Josh Donaldson, Principal  
Megan Knight, Principal  
Brady Cottle, Principal  
Lacey Macdonald, Principal  
Vacant, 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1111 Elementary K-5 Programs</b>								
100 Salaries	15,008,312.67	13,534,593.27	197.23	14,813,185	179.24	14,982,218		
200 Associated Payroll Costs	7,890,275.10	7,188,258.34	-	9,108,498	-	8,973,712		
300 Purchased Services	122,798.57	114,959.88	-	107,600	-	105,107		
400 Supplies & Materials	120,553.40	108,158.12	-	136,737	-	122,594		
600 Other Objects	1,170.00	1,700.00	-	2,200	-	2,200		
<b>1111 Elementary K-5 Programs Total</b>	<b>23,143,109.74</b>	<b>20,947,669.61</b>	<b>197.23</b>	<b>24,168,220</b>	<b>179.24</b>	<b>24,185,831</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1113 Elementary Extracurricular</b>								
100 Salaries	30,542.00	41,894.87	-	54,072	-	57,477		
200 Associated Payroll Costs	8,581.29	12,667.30	-	21,591	-	23,169		
300 Purchased Services	-	92.87	-	-	-	-		
400 Supplies & Materials	-	729.87	-	-	-	-		
<b>1113 Elementary Extracurricular Total</b>	<b>39,123.29</b>	<b>55,384.91</b>	<b>-</b>	<b>75,663</b>	<b>-</b>	<b>80,646</b>	-	-

# 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
- Vacant, Principal
- Brandi Starck, Principal
- TBD, Principal



# GENERAL FUND OBJECT DETAIL BY FUNCTION

## Function 1121 – Middle School Programs

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1121 Middle School Programs</b>								
100 Salaries	6,474,898.98	6,632,884.75	88.48	6,985,648	66.80	5,921,480		
200 Associated Payroll Costs	3,409,643.64	3,503,943.39	-	4,237,235	-	3,485,726		
300 Purchased Services	84,471.84	79,146.29	-	73,705	-	66,907		
400 Supplies & Materials	121,227.28	113,705.29	-	151,968	-	96,372		
600 Other Objects	340.00	-	-	-	-	-		
<b>1121 Middle School Programs Total</b>	<b>10,090,581.74</b>	<b>10,329,679.72</b>	<b>88.48</b>	<b>11,448,556</b>	<b>66.80</b>	<b>9,570,485</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1122 Middle School Extracurricular</b>								
100 Salaries	39,789.00	44,140.00	-	83,855	-	92,138		
200 Associated Payroll Costs	12,021.54	13,952.86	-	33,485	-	35,700		
300 Purchased Services	-	-	-	64,000	-	64,000		
<b>1122 Middle School Extracurricular Total</b>	<b>51,810.54</b>	<b>58,092.86</b>	-	<b>181,340</b>	-	<b>191,838</b>	-	-

# 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

- Melissa James, Principal
- Lesa Haley, Principal
- José da Silva, Principal
- Kimberlee Pelster, Principal



# GENERAL FUND OBJECT DETAIL BY FUNCTION

## Function 1131 – High School Programs

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1131 High School Programs</b>								
100 Salaries	8,634,441.44	9,297,702.37	111.72	8,966,453	91.38	8,246,769		
200 Associated Payroll Costs	4,308,015.32	4,827,667.96	-	5,411,997	-	4,822,563		
300 Purchased Services	207,490.62	128,323.67	-	121,321	-	106,181		
400 Supplies & Materials	206,776.24	183,576.70	-	266,540	-	207,250		
600 Other Objects	5,287.21	6,563.87	-	5,800	-	4,000		
<b>1131 High School Programs Total</b>	<b>13,362,010.83</b>	<b>14,443,834.57</b>	<b>111.72</b>	<b>14,772,111</b>	<b>91.38</b>	<b>13,386,763</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1132 High School Extracurricular</b>								
100 Salaries	11,866.37	15,000.00	3.00	1,208,237	3.00	1,212,332		
200 Associated Payroll Costs	3,798.08	4,861.28	-	532,250	-	530,890		
300 Purchased Services	83,782.20	1,442.64	-	114,000	-	354,000		
400 Supplies & Materials	881.48	479.16	-	104,500	-	104,500		
500 Capital Outlay	-	-	-	20,000	-	10,000		
600 Other Objects	-	-	-	30,000	-	30,000		
<b>1132 High School Extracurricular Total</b>	<b>100,328.13</b>	<b>21,783.08</b>	<b>3.00</b>	<b>2,008,987</b>	<b>3.00</b>	<b>2,241,722</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1140 Pre-Kindergarten Programs</b>								
100 Salaries	97,491.01	132,652.59	4.84	160,453	1.94	81,054		
200 Associated Payroll Costs	73,464.14	94,700.84	-	133,530	-	60,773		
300 Purchased Services	-	122.85	-	800	-	400		
400 Supplies & Materials	1,532.78	1,224.13	-	6,500	-	1,800		
<b>1140 Pre-Kindergarten Programs Total</b>	<b>172,487.93</b>	<b>228,700.41</b>	<b>4.84</b>	<b>301,283</b>	<b>1.94</b>	<b>144,027</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1210 Talented &amp; Gifted Programs</b>								
100 Salaries	25,617.34	23,271.73	-	25,000	-	25,000		
200 Associated Payroll Costs	9,239.70	7,958.20	-	9,983	-	9,860		
300 Purchased Services	102.13	333.43	-	150	-	-		
400 Supplies & Materials	207.95	-	-	1,000	-	-		
<b>1210 Talented &amp; Gifted Programs Total</b>	<b>35,167.12</b>	<b>31,563.36</b>	-	<b>36,133</b>	-	<b>34,860</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1220 Restrictive Prgms, Stdnts w/Disabilities</b>								
100 Salaries	3,914,935.74	4,260,786.38	92.28	4,723,741	100.48	5,526,802		
200 Associated Payroll Costs	2,158,784.90	2,421,449.45	-	3,400,072	-	3,898,453		
300 Purchased Services	1,499,934.28	2,608,686.37	-	4,217,857	-	4,789,836		
400 Supplies & Materials	56,457.76	53,701.31	-	54,150	-	54,150		
600 Other Objects	737.36	34,877.20	-	-	-	-		
<b>1220 Restrictive Prgms, Stdnts w/Disabilities Total</b>	<b>7,630,850.04</b>	<b>9,379,500.71</b>	<b>92.28</b>	<b>12,395,820</b>	<b>100.48</b>	<b>14,269,241</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1250 Less Restrict Prgms, Students w/Disabilities</b>								
100 Salaries	3,486,961.54	3,313,606.59	66.40	4,031,458	54.89	4,025,202		
200 Associated Payroll Costs	1,904,916.79	1,828,551.81	-	2,719,594	-	2,534,056		
300 Purchased Services	57.32	137.71	-	1,500	-	1,500		
400 Supplies & Materials	365.87	1,490.01	-	1,000	-	1,000		
<b>1250 Less Restrict Prgms, Students w/Disabilities Total</b>	<b>5,392,301.52</b>	<b>5,143,786.12</b>	<b>66.40</b>	<b>6,753,552</b>	<b>54.89</b>	<b>6,561,758</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1260 Early Intervention Programs</b>								
300 Purchased Services	180,665.16	188,234.84	-	140,000	-	140,000		
400 Supplies & Materials	20.99	19.49	-	-	-	-		
<b>1260 Early Intervention Programs Total</b>	<b>180,686.15</b>	<b>188,254.33</b>	<b>-</b>	<b>140,000</b>	<b>-</b>	<b>140,000</b>	<b>-</b>	<b>-</b>

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1271 Remediation Programs</b>								
100 Salaries	65,546.21	63,503.98	-	40,400	-	31,500		
200 Associated Payroll Costs	20,679.59	20,134.16	-	16,135	-	12,424		
<b>1271 Remediation Programs Total</b>	<b>86,225.80</b>	<b>83,638.14</b>	<b>-</b>	<b>56,535</b>	<b>-</b>	<b>43,924</b>	<b>-</b>	<b>-</b>

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1280 Alternative Education</b>								
100 Salaries	346,383.34	243,268.00	3.00	250,320	3.00	277,449		
200 Associated Payroll Costs	184,854.81	130,465.15	-	148,536	-	160,723		
300 Purchased Services	122,488.15	267,991.59	-	301,548	-	348,763		
400 Supplies & Materials	(847.82)	1,434.07	-	5,215	-	11,065		
600 Other Objects	20,082.50	19,123.50	-	17,200	-	20,000		
<b>1280 Alternative Education Total</b>	<b>672,960.98</b>	<b>662,282.31</b>	<b>3.00</b>	<b>722,819</b>	<b>3.00</b>	<b>818,000</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1288 Charter Schools</b>								
300 Purchased Services	2,552,993.62	2,817,395.39	-	2,780,000	-	2,550,000		
<b>1288 Charter Schools Total</b>	<b>2,552,993.62</b>	<b>2,817,395.39</b>	<b>-</b>	<b>2,780,000</b>	<b>-</b>	<b>2,550,000</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1291 English Language Development Programs</b>								
100 Salaries	1,605,725.27	1,755,658.21	32.22	1,866,872	31.20	2,030,402		
200 Associated Payroll Costs	856,912.44	983,821.81	-	1,275,187	-	1,336,488		
300 Purchased Services	3,855.95	9,348.58	-	4,950	-	4,950		
400 Supplies & Materials	645.00	695.00	-	-	-	-		
600 Other Objects	11,544.03	10,052.48	-	14,020	-	14,020		
<b>1291 English Language Development Programs Total</b>	<b>2,478,682.69</b>	<b>2,759,576.08</b>	<b>32.22</b>	<b>3,161,029</b>	<b>31.20</b>	<b>3,385,860</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1292 Teen Parent Programs</b>								
100 Salaries	14,066.88	14,808.56	0.50	41,725	0.50	46,267		
200 Associated Payroll Costs	7,066.58	7,401.25	-	24,739	-	26,779		
300 Purchased Services	86.45	-	-	300	-	300		
400 Supplies & Materials	5,996.54	5,257.58	-	4,900	-	3,500		
<b>1292 Teen Parent Programs Total</b>	<b>27,216.45</b>	<b>27,467.39</b>	<b>0.50</b>	<b>71,664</b>	<b>0.50</b>	<b>76,846</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2110 Attendance and Social Work Services</b>								
100 Salaries	784,215.98	1,017,531.71	21.99	1,096,977	18.87	941,577		
200 Associated Payroll Costs	473,992.83	613,993.89	-	803,334	-	699,583		
300 Purchased Services	210,620.34	232,132.08	-	205,784	-	241,784		
400 Supplies & Materials	530.79	517.17	-	1,550	-	500		
<b>2110 Attendance and Social Work Services Total</b>	<b>1,469,359.94</b>	<b>1,864,174.85</b>	<b>21.99</b>	<b>2,107,645</b>	<b>18.87</b>	<b>1,883,444</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2122 Counseling Services</b>								
100 Salaries	976,233.25	1,049,515.62	13.97	1,065,168	13.00	1,137,292		
200 Associated Payroll Costs	510,691.98	582,736.67	-	656,132	-	675,155		
300 Purchased Services	1,030.58	1,362.59	-	500	-	500		
400 Supplies & Materials	765.60	1,070.77	-	1,500	-	1,350		
<b>2122 Counseling Services Total</b>	<b>1,488,721.41</b>	<b>1,634,685.65</b>	<b>13.97</b>	<b>1,723,300</b>	<b>13.00</b>	<b>1,814,297</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2130 Health Services</b>								
100 Salaries	1,119,576.32	1,159,476.17	21.78	1,211,538	23.03	1,378,938		
200 Associated Payroll Costs	589,631.53	637,402.17	-	831,586	-	931,997		
300 Purchased Services	54,593.54	182,719.80	-	87,625	-	87,625		
400 Supplies & Materials	15,016.09	20,583.86	-	21,096	-	21,096		
600 Other Objects	827.00	837.00	-	500	-	500		
<b>2130 Health Services Total</b>	<b>1,779,644.48</b>	<b>2,001,019.00</b>	<b>21.78</b>	<b>2,152,345</b>	<b>23.03</b>	<b>2,420,156</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2142 Psychological Testing Services</b>								
100 Salaries	692,183.66	827,501.35	8.81	810,323	8.81	890,344		
200 Associated Payroll Costs	333,197.29	419,981.10	-	464,366	-	506,049		
300 Purchased Services	2,037.25	2,619.61	-	2,000	-	2,000		
400 Supplies & Materials	4,323.79	5,512.82	-	6,725	-	6,725		
600 Other Objects	1,345.00	625.00	-	-	-	-		
<b>2142 Psychological Testing Services Total</b>	<b>1,033,086.99</b>	<b>1,256,239.88</b>	<b>8.81</b>	<b>1,283,414</b>	<b>8.81</b>	<b>1,405,118</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2152 Speech Pathology Services</b>								
100 Salaries	1,015,720.09	925,126.50	13.55	1,112,145	13.55	1,235,220		
200 Associated Payroll Costs	518,771.49	480,356.97	-	669,430	-	724,786		
300 Purchased Services	29,287.97	97,848.07	-	35,585	-	35,585		
400 Supplies & Materials	17,122.53	17,262.74	-	2,500	-	2,500		
<b>2152 Speech Pathology Services Total</b>	<b>1,580,902.08</b>	<b>1,520,594.28</b>	<b>13.55</b>	<b>1,819,660</b>	<b>13.55</b>	<b>1,998,091</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2160 Occupational Therapy Services</b>								
100 Salaries	239,136.52	164,612.71	4.94	323,483	4.97	362,871		
200 Associated Payroll Costs	119,275.59	101,475.78	-	207,060	-	228,450		
300 Purchased Services	24,707.69	140,785.55	-	5,000	-	5,000		
400 Supplies & Materials	2,727.19	3,721.46	-	10,000	-	10,000		
<b>2160 Occupational Therapy Services Total</b>	<b>385,846.99</b>	<b>410,595.50</b>	<b>4.94</b>	<b>545,543</b>	<b>4.97</b>	<b>606,321</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2190 Student Support Services</b>								
100 Salaries	377,067.85	393,810.45	5.26	517,346	4.71	530,052		
200 Associated Payroll Costs	180,294.24	192,573.71	-	296,617	-	293,036		
300 Purchased Services	18,124.56	9,342.42	-	3,850	-	3,850		
400 Supplies & Materials	17,427.17	13,817.48	-	7,633	-	7,633		
500 Capital Outlay	22,050.00	11,699.86	-	-	-	-		
600 Other Objects	645.00	1,590.00	-	1,200	-	1,200		
<b>2190 Student Support Services Total</b>	<b>615,608.82</b>	<b>622,833.92</b>	<b>5.26</b>	<b>826,646</b>	<b>4.71</b>	<b>835,771</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2210 Improvement of Instruction Services</b>								
100 Salaries	3,294,417.77	3,080,105.70	30.50	3,198,705	25.50	2,894,770		
200 Associated Payroll Costs	1,568,443.32	1,497,951.43	-	1,792,517	-	1,591,009		
300 Purchased Services	16,893.20	14,516.50	-	49,551	-	22,401		
400 Supplies & Materials	119,356.97	47,956.20	-	168,140	-	156,388		
600 Other Objects	23,046.30	7,690.60	-	20,611	-	12,018		
<b>2210 Improvement of Instruction Services Total</b>	<b>5,022,157.56</b>	<b>4,648,220.43</b>	<b>30.50</b>	<b>5,229,524</b>	<b>25.50</b>	<b>4,676,586</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2221 Education Media Services</b>								
100 Salaries	463,901.31	512,981.12	14.28	530,143	15.28	593,313		
200 Associated Payroll Costs	283,500.62	379,140.25	-	457,179	-	504,093		
300 Purchased Services	388.37	469.25	-	1,013	-	1,158		
400 Supplies & Materials	37,762.69	-	-	37,763	-	2,200		
600 Other Objects	167,131.11	30,124.41	-	46,034	-	76,475		
<b>2221 Education Media Services Total</b>	<b>952,684.10</b>	<b>922,715.03</b>	<b>14.28</b>	<b>1,072,132</b>	<b>15.28</b>	<b>1,177,239</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2230 Assessment and Testing Services</b>								
100 Salaries	51,901.49	28,251.36	0.50	29,251	-	-		
200 Associated Payroll Costs	37,846.57	19,565.77	-	22,289	-	-		
300 Purchased Services	863.30	-	-	5,800	-	-		
400 Supplies & Materials	1,235.49	4,554.64	-	11,865	-	7,000		
600 Other Objects	4,943.00	4,543.10	-	-	-	-		
<b>2230 Assessment and Testing Services Total</b>	<b>96,789.85</b>	<b>56,914.87</b>	<b>0.50</b>	<b>69,205</b>	-	<b>7,000</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2240 Staff Development</b>								
100 Salaries	259,991.65	215,335.77	-	501,872	-	417,912		
200 Associated Payroll Costs	94,653.04	114,818.89	-	215,995	-	190,129		
300 Purchased Services	85,233.70	60,274.50	-	229,250	-	230,800		
400 Supplies & Materials	757.05	125.04	-	3,200	-	5,367		
600 Other Objects	255.00	243.00	-	-	-	-		
<b>2240 Staff Development Total</b>	<b>440,890.44</b>	<b>390,797.20</b>	<b>-</b>	<b>950,317</b>	<b>-</b>	<b>844,208</b>	<b>-</b>	<b>-</b>

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2310 School Board Services</b>								
300 Purchased Services	134,254.47	123,525.51	-	157,000	-	142,000		
400 Supplies & Materials	7,127.80	5,865.32	-	7,000	-	7,000		
600 Other Objects	23,473.90	23,019.13	-	23,500	-	23,500		
<b>2310 School Board Services Total</b>	<b>164,856.17</b>	<b>152,409.96</b>	<b>-</b>	<b>187,500</b>	<b>-</b>	<b>172,500</b>	<b>-</b>	<b>-</b>

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2321 Office of the Superintendent</b>								
100 Salaries	378,391.40	392,846.92	2.00	379,154	2.00	416,368		
200 Associated Payroll Costs	158,183.40	163,287.52	-	186,750	-	200,902		
300 Purchased Services	2,064.41	5,851.19	-	27,400	-	14,850		
400 Supplies & Materials	23,943.85	23,768.02	-	9,100	-	9,150		
600 Other Objects	1,275.00	2,932.55	-	4,000	-	2,500		
<b>2321 Office of the Superintendent Total</b>	<b>563,858.06</b>	<b>588,686.20</b>	<b>2.00</b>	<b>606,404</b>	<b>2.00</b>	<b>643,770</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2410 Office of the Principal</b>								
100 Salaries	5,872,562.65	6,246,963.29	77.39	6,309,697	73.88	6,415,133		
200 Associated Payroll Costs	3,068,470.99	3,334,899.94	-	3,837,800	-	3,830,277		
300 Purchased Services	93,103.43	82,348.52	-	71,122	-	68,241		
400 Supplies & Materials	204,643.19	218,575.67	-	185,870	-	169,580		
600 Other Objects	32,683.50	42,580.04	-	38,585	-	38,325		
<b>2410 Office of the Principal Total</b>	<b>9,271,463.76</b>	<b>9,925,367.46</b>	<b>77.39</b>	<b>10,443,074</b>	<b>73.88</b>	<b>10,521,556</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2521 Fiscal Services</b>								
100 Salaries	980,358.14	1,028,721.61	9.25	1,015,449	9.25	1,093,146		
200 Associated Payroll Costs	474,421.38	503,487.75	-	566,401	-	596,987		
300 Purchased Services	80,473.31	39,730.92	-	61,500	-	61,500		
400 Supplies & Materials	220,340.07	188,250.86	-	279,106	-	274,500		
590 Subscriptions	-	-	-	-	-	320,000		
600 Other Objects	482,083.35	499,038.73	-	700,350	-	806,103		
<b>2521 Fiscal Services Total</b>	<b>2,237,676.25</b>	<b>2,259,229.87</b>	<b>9.25</b>	<b>2,622,806</b>	<b>9.25</b>	<b>3,152,236</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2540 Operation &amp; Maintenance Services</b>								
100 Salaries	4,366,065.31	4,685,430.24	93.06	5,101,536	91.00	5,446,915		
200 Associated Payroll Costs	2,694,160.33	2,898,501.30	-	3,737,456	-	3,854,332		
300 Purchased Services	3,335,199.43	3,162,125.00	-	3,348,116	-	3,348,116		
400 Supplies & Materials	1,007,125.12	945,703.96	-	954,677	-	952,627		
500 Capital Outlay	42,373.50	332,631.41	-	83,000	-	83,000		
600 Other Objects	669,449.28	791,897.90	-	841,885	-	841,885		
<b>2540 Operation &amp; Maintenance Services Total</b>	<b>12,114,372.97</b>	<b>12,816,289.81</b>	<b>93.06</b>	<b>14,066,670</b>	<b>91.00</b>	<b>14,526,875</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2551 Student Transportation Services</b>								
100 Salaries	3,229,151.90	3,506,327.44	75.88	3,569,070	70.93	3,567,545		
200 Associated Payroll Costs	1,965,285.45	2,193,036.37	-	2,814,474	-	2,711,015		
300 Purchased Services	494,600.17	491,526.60	-	253,168	-	253,168		
400 Supplies & Materials	662,571.03	663,923.63	-	755,470	-	626,425		
500 Capital Outlay	-	7,367.14	-	-	-	-		
590 Subscriptions	-	217,600.01	-	-	-	-		
600 Other Objects	230,874.19	181,751.85	-	230,414	-	230,414		
<b>2551 Student Transportation Services Total</b>	<b>6,582,482.74</b>	<b>7,261,533.04</b>	<b>75.88</b>	<b>7,622,596</b>	<b>70.93</b>	<b>7,388,567</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2572 Purchasing and Warehouse Services</b>								
100 Salaries	129,999.70	159,745.43	2.00	154,133	2.00	165,051		
200 Associated Payroll Costs	71,498.04	88,931.05	-	97,180	-	102,543		
300 Purchased Services	7,124.96	7,367.73	-	5,525	-	5,471		
400 Supplies & Materials	22,926.12	1,254.17	-	4,421	-	4,490		
500 Capital Outlay	-	37,385.57	-	-	-	-		
600 Other Objects	6,807.00	3,963.00	-	1,465	-	1,450		
<b>2572 Purchasing and Warehouse Services Total</b>	<b>238,355.82</b>	<b>298,646.95</b>	<b>2.00</b>	<b>262,724</b>	<b>2.00</b>	<b>279,005</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2574 Printing, Publishing &amp; Duplication</b>								
300 Purchased Services	197,670.68	217,217.21	-	214,858	-	199,111		
400 Supplies & Materials	-	13,846.02	-	-	-	-		
<b>2574 Printing, Publishing &amp; Duplication Total</b>	<b>197,670.68</b>	<b>231,063.23</b>	-	<b>214,858</b>	-	<b>199,111</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2577 Reception Services</b>								
100 Salaries	35,947.55	56,182.22	1.00	56,522	1.00	61,215		
200 Associated Payroll Costs	23,167.87	36,242.35	-	39,730	-	42,025		
300 Purchased Services	634.35	125.28	-	-	-	-		
<b>2577 Reception Services Total</b>	<b>59,749.77</b>	<b>92,549.85</b>	<b>1.00</b>	<b>96,252</b>	<b>1.00</b>	<b>103,240</b>	<b>-</b>	<b>-</b>

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2620 Planning, Research &amp; Development</b>								
300 Purchased Services	-	-	-	4,000	-	4,000		
<b>2620 Planning, Research &amp; Development Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>-</b>

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2633 Public Information Services</b>								
100 Salaries	346,167.47	361,319.43	3.00	360,308	3.00	384,791		
200 Associated Payroll Costs	153,538.25	168,567.61	-	196,212	-	205,770		
300 Purchased Services	18,295.38	19,760.00	-	41,500	-	35,500		
400 Supplies & Materials	59,282.10	91,204.87	-	89,800	-	95,000		
600 Other Objects	29,499.00	1,090.00	-	2,000	-	2,000		
<b>2633 Public Information Services Total</b>	<b>606,782.20</b>	<b>641,941.91</b>	<b>3.00</b>	<b>689,820</b>	<b>3.00</b>	<b>723,061</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2641 Human Resources Services</b>								
100 Salaries	692,542.49	685,786.49	7.20	747,560	6.20	707,904		
200 Associated Payroll Costs	334,129.98	319,731.56	-	421,569	-	389,765		
300 Purchased Services	84,704.95	62,846.71	-	70,050	-	52,750		
400 Supplies & Materials	81,801.90	95,378.32	-	106,300	-	102,000		
600 Other Objects	2,699.48	3,895.50	-	3,000	-	4,500		
<b>2641 Human Resources Services Total</b>	<b>1,195,878.80</b>	<b>1,167,638.58</b>	<b>7.20</b>	<b>1,348,479</b>	<b>6.20</b>	<b>1,256,919</b>	-	-

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2661 Technology Services</b>								
100 Salaries	1,243,265.34	1,319,653.65	14.00	1,328,530	13.00	1,370,474		
200 Associated Payroll Costs	600,297.08	652,262.60	-	771,517	-	773,328		
300 Purchased Services	382,657.69	416,755.13	-	571,956	-	554,984		
400 Supplies & Materials	1,282,720.70	778,581.99	-	628,708	-	628,708		
500 Capital Outlay	-	16,693.66	-	35,000	-	35,000		
590 Subscriptions	-	79,204.08	-	-	-	80,000		
600 Other Objects	209,524.05	300.00	-	97,350	-	300		
<b>2661 Technology Services Total</b>	<b>3,718,464.86</b>	<b>3,263,451.11</b>	<b>14.00</b>	<b>3,433,061</b>	<b>13.00</b>	<b>3,442,794</b>	-	-

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2670 Records Management Services</b>								
100 Salaries	-	-	-	3,370	-	3,370		
200 Associated Payroll Costs	-	-	-	1,345	-	1,193		
300 Purchased Services	1,859.02	93.33	-	3,930	-	3,930		
400 Supplies & Materials	41.85	30.88	-	42	-	42		
600 Other Objects	265.00	-	-	-	-	-		
<b>2670 Records Management Services Total</b>	<b>2,165.87</b>	<b>124.21</b>	<b>-</b>	<b>8,687</b>	<b>-</b>	<b>8,535</b>	-	-

# GENERAL FUND OBJECT DETAIL BY FUNCTION

## Function 2680 – Interpretation & Translation Services

This function provides use for language and interpretation services not related to the acquisition of the English language.

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2680 Interpretation &amp; Translation Services</b>								
100 Salaries	34,658.17	60,630.29	1.00	62,888	1.00	69,500		
200 Associated Payroll Costs	18,186.15	37,080.42	-	42,272	-	45,279		
300 Purchased Services	19,024.16	25,107.88	-	11,900	-	11,900		
400 Supplies & Materials	-	-	-	1,050	-	1,050		
<b>2680 Interpretation &amp; Translation Services Total</b>	<b>71,868.48</b>	<b>122,818.59</b>	<b>1.00</b>	<b>118,110</b>	<b>1.00</b>	<b>127,729</b>	-	-

## 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 care of children, and community welfare activities provided by the district for the community.

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>3300 Community Services</b>								
100 Salaries	27,341.80	-	-	-	-	-		
200 Associated Payroll Costs	8,601.08	-	-	-	-	-		
400 Supplies & Materials	53.48	-	-	-	-	-		
<b>3300 Community Services Total</b>	<b>35,996.36</b>	-	-	-	-	-	-	-

# GENERAL FUND OBJECT DETAIL BY FUNCTION

## Function 4120 – Site Acquisition & Development

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

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>4120 Site Acquisition &amp; Development</b>								
500 Capital Outlay	1,081.19	-	-	-	-	-	-	-
<b>4120 Site Acquisition &amp; Development Total</b>	<b>1,081.19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>4150 Building Acquisition &amp; Improvement</b>								
300 Purchased Services	124,748.79	86,370.32	-	75,000	-	30,000		
400 Supplies & Materials	20,885.28	-	-	75,000	-	30,000		
500 Capital Outlay	1,462,638.37	378,413.47	-	1,024,090	-	614,090		
600 Other Objects	7,297.49	-	-	-	-	-		
<b>4150 Building Acquisition &amp; Improvement Total</b>	<b>1,615,569.93</b>	<b>464,783.79</b>	<b>-</b>	<b>1,174,090</b>	<b>-</b>	<b>674,090</b>	<b>-</b>	<b>-</b>

# GENERAL FUND OBJECT DETAIL BY FUNCTION

## 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>4190 Capital Outlay - Subscription-Based Technology</b>								
590 Subscriptions	-	-	-	750,000	-	-		
<b>4190 Capital Outlay - Subscription-Based Technology Total</b>	-	-	-	<b>750,000</b>	-	-		

## Function 5130 – Debt Service – Subscription Based Information Technology Arrangements

Principal payments 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>5130 Debt Service - Subscription-Based Technology</b>								
610 Principal	-	257,338.80	-	-	-	-		
<b>5130 Debt Service - Subscription-Based Technology Total</b>	-	<b>257,338.80</b>	-	-	-	-		

# GENERAL FUND OBJECT DETAIL BY FUNCTION

## Function 5200 – Transfer of Funds

These are transactions which withdraw money from one fund and place it in another without recourse. Inter-fund loans are not recorded here, but are handled through the balance sheet accounts. Transfers for the budget year are as follows:

- a) No transfer was made to the instructional materials fund for purchase of textbooks and instructional materials for the 2026–27 budget year;
- b) No transfer was made to the technology fund for purchase of student and staff technology for the 2026–27 budget year; and
- c) A transfer of \$892,803 to the debt service fund for the principal and interest payments of non-general obligation bonded debt.

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>5200 Transfer of Funds</b>								
710 Transfers	4,231,896.00	4,690,842.00	-	2,488,314	-	892,803		
<b>5200 Transfer of Funds Total</b>	<b>4,231,896.00</b>	<b>4,690,842.00</b>	<b>-</b>	<b>2,488,314</b>	<b>-</b>	<b>892,803</b>	<b>-</b>	<b>-</b>

# 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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>6110 Contingency</b>								
810 Contingency	-	-	-	1,000,000	-	1,000,000		
<b>6110 Contingency Total</b>	-	-	-	<b>1,000,000</b>	-	<b>1,000,000</b>	-	-

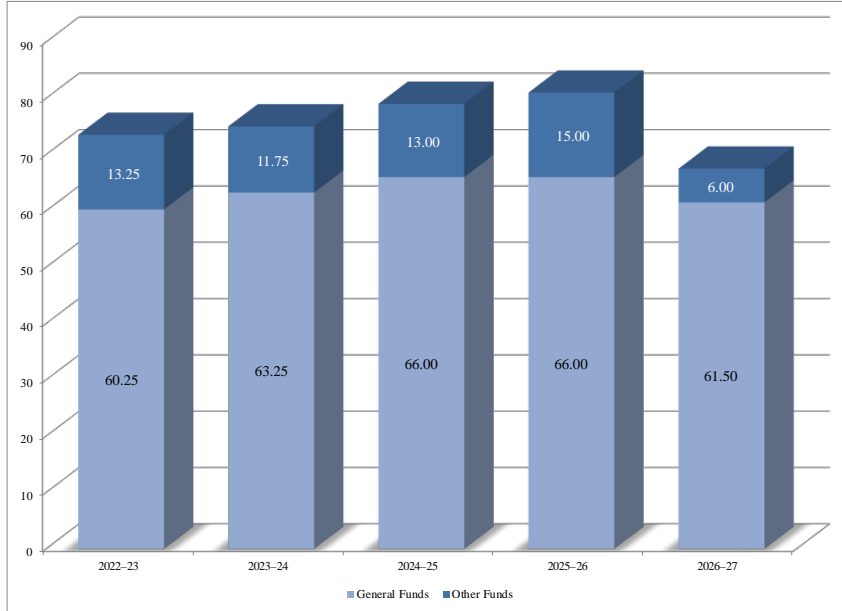
## Function 7770 – Unappropriated Ending Fund Balance

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 Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	20,260,981.29	20,850,181.11	-	7,285,278	-	7,608,357		
<b>7770 Unappropriated Ending Fund Balance Total</b>	<b>20,260,981.29</b>	<b>20,850,181.11</b>	-	<b>7,285,278</b>	-	<b>7,608,357</b>	-	-
<b>Grand Total</b>	<b>144,053,400.43</b>	<b>147,592,296.07</b>	<b>1,021.03</b>	<b>151,276,166</b>	<b>933.41</b>	<b>148,075,180</b>	-	-

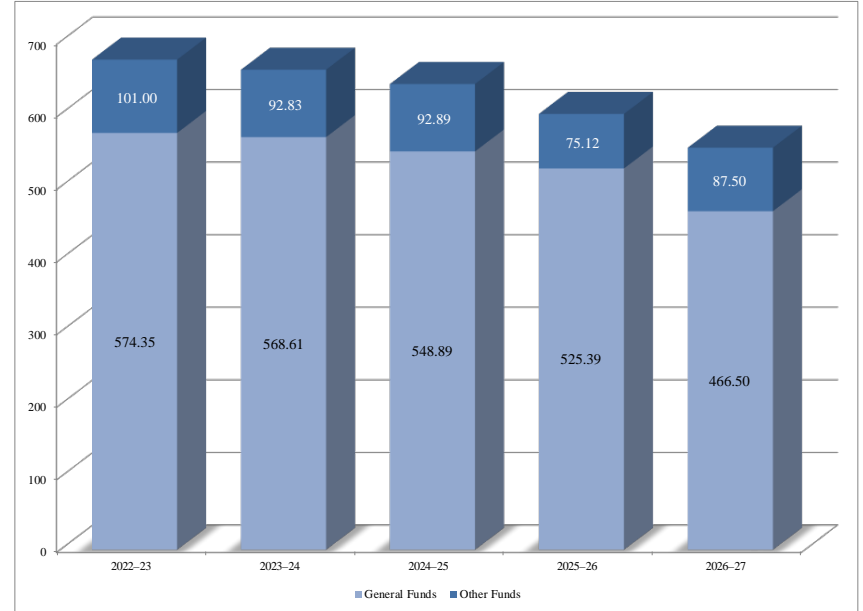
# GENERAL FUND STAFF CHARTS

## Administrative Staffing



This graph illustrates the changes in FTE for administrative staff from the 2022–2023 to the 2026–2027 fiscal year.

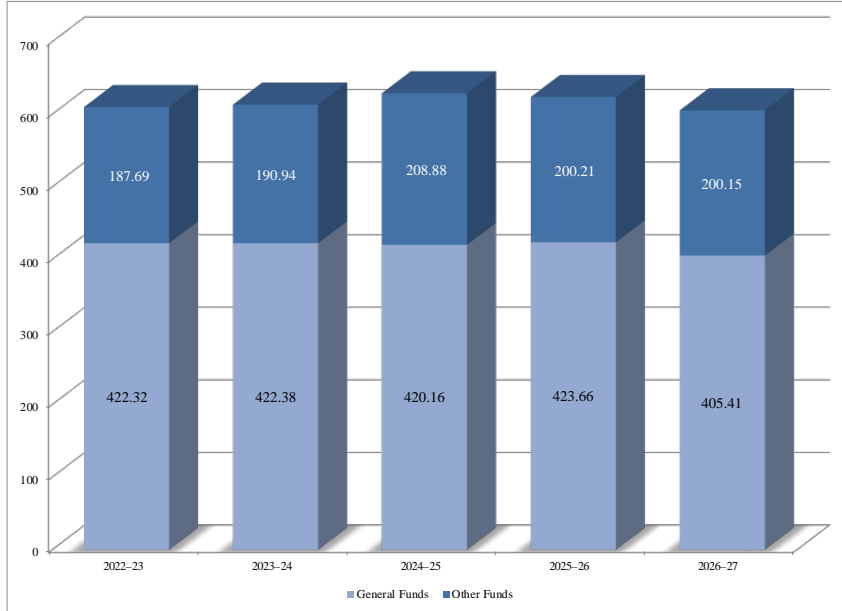
## Certified Staffing



This graph illustrates the changes in FTE for certified staff from the 2022–2023 to the 2026–2027 fiscal year.

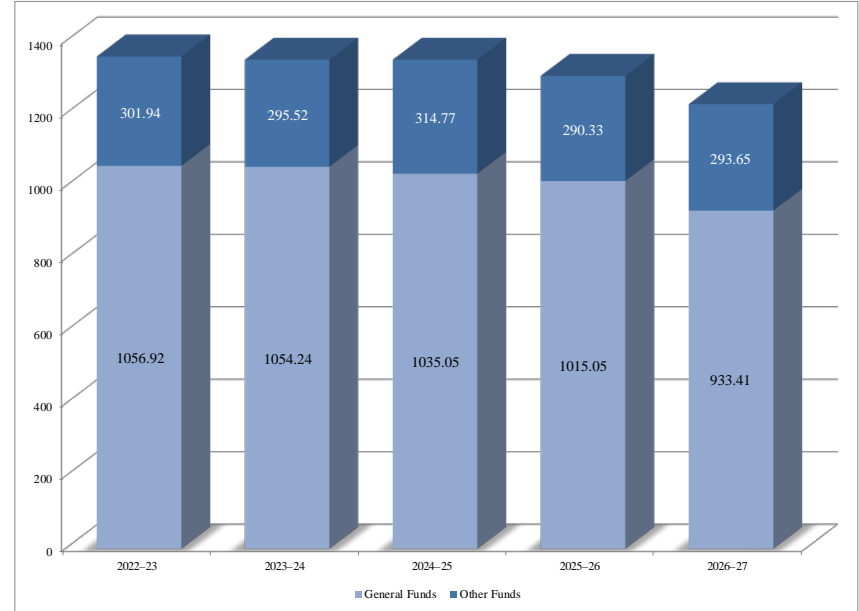
# GENERAL FUND STAFF CHARTS

## Classified Staffing



This graph illustrates the changes in FTE for classified staff from the 2022–2023 to the 2026–2027 fiscal year.

## Total Staffing



This graph illustrates the changes in FTE for total staff from the 2022–2023 to the 2026–2027 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 2026–2027
21st Century Afterschool Programs	09/30/2027	Federal	0.60	700,000
Comprehensive Literacy State Development (CLSD) Grant	09/30/2029	Federal/State	1.00	383,000
Early Literacy Grant	06/30/2027	State	8.47	739,758
EWEB Wet Project	06/30/2027	Local	0.25	69,000
Federal School Improvement Funds to CSI & TSI Schools	09/30/2027	Federal	-	776,013
High Dosage Tutoring	06/30/2027	State	0.41	277,705
High School Success Grant (Measure 98)	06/30/2027	State	22.34	2,871,238
IDEA Part B, 611	09/30/2027	Federal	41.37	4,535,561
Long-Term Care & Treatment Centers	06/30/2027	Federal/State	1.99	2,560,000
Oregon Farm to Child Nutrition Program (CNP) Education Grant	06/30/2027	State	0.94	100,000
Oregon Outdoor School Lottery Fund (Measure 99)	06/30/2027	State	-	260,000
Perkins Grant	06/30/2027	Federal	-	50,000
Preschool Promise	06/30/2027	State	5.00	570,800
Safe Routes to School	12/31/2027	Federal	0.50	89,289
Springfield Education Fund Grants	06/30/2027	Local	-	100,000
Student Investment Account	06/30/2027	State	87.59	10,316,325
SUB-Well Grant	06/30/2027	Local	1.00	500,000
Summer Learning Grant	09/30/2027	State	-	500,000
Thurston High Child Development Center	06/30/2027	Local	1.73	97,559
Title I-A - Basic Programs	09/30/2027	Federal	44.16	4,216,303
Title II-A - Quality Teachers/Principals	09/30/2027	Federal	2.75	425,259
Title III - English Language Learner	09/30/2027	Federal	0.80	81,289
Title IV-A - Student Support and Academic Enrichment	09/30/2027	Federal	1.80	282,538
Title VI - Indian Education Formula	06/30/2027	Federal	1.10	69,775
Youth Transition Program	06/30/2027	Federal/State	2.50	324,000
Other Grants		Federal/State/Local	-	5,527,344
Indirect Fund			1.80	2,068,297
			228.10	\$ 38,491,053

# SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

Some of the grants received include:

- 21<sup>st</sup>- 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.
- Comprehensive Literacy State Development (CLSD) Grant is a competitive grant that provides \$55 million in federal grant-in-aid over four years to support districts in improving literacy outcomes for Oregon’s most underserved children, from birth through 12th grade, Oregon’s CLSD grant is designed to strengthen educator capacity and expand the use of high-quality, evidence-based literacy practices in our highest-need schools. Through the intentional alignment and statewide coordination with the Early Literacy Success Initiative, Oregon aims to build a strong foundation for literacy and ensure every child has the opportunity to thrive.
- 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.
- High Dosage Tutoring is a supplement for the 2025–27 biennium to 48 prioritized school districts. This grant supports intensive, research-aligned literacy tutoring for grades PreK–5. Funding focuses on students not yet proficient, with roughly \$3,000 per student allocated for up to 15% of 3<sup>rd</sup>–5<sup>th</sup> graders in eligible districts.

# SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

- 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.
- 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 Child Nutrition Program (CNP) Education Grant is a competitive grant designed for Oregon public schools, charter schools, private schools and nonprofits to fund food-based, agriculture-based, or garden-based education activities.
- 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 5<sup>th</sup> and 6<sup>th</sup> 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.

# SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

- 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.
- 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.

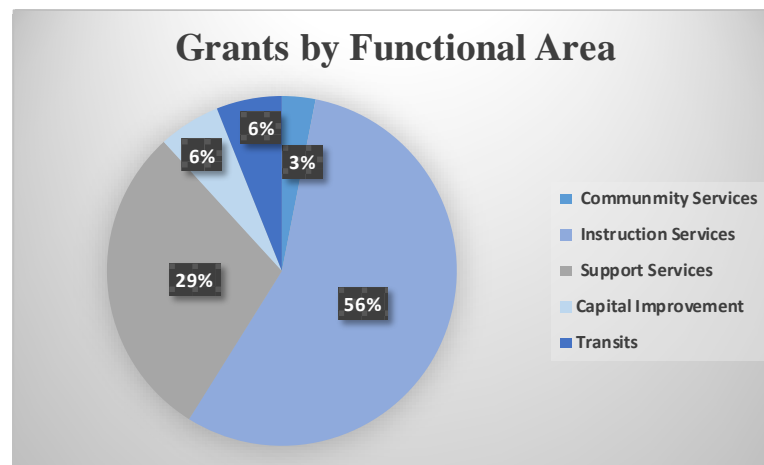
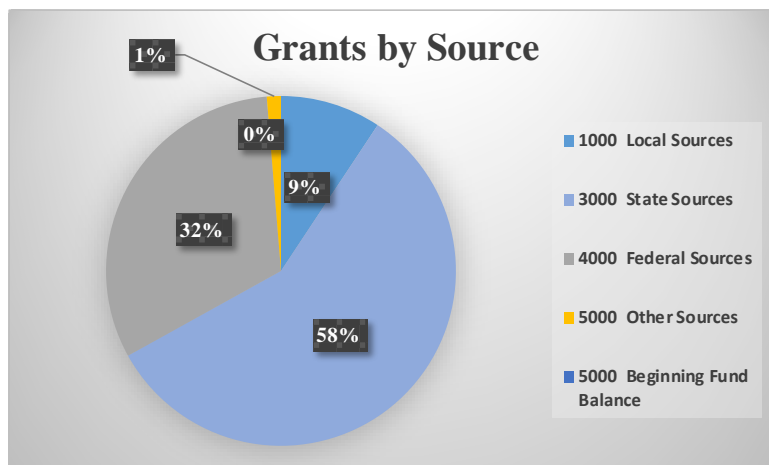
# SPECIAL REVENUE - FEDERAL, STATE & LOCAL GRANTS – OVERVIEW

- 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.
- 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 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
1000 Local Sources	1,915,883	1,987,601	3,243,989	3,588,261		
3000 State Sources	15,445,047	20,625,709	22,202,716	22,181,774		
4000 Federal Sources	24,652,280	14,807,588	12,973,042	12,221,018		
5000 Other Sources	749,494	109,896	500,000	500,000		
5000 Beginning Fund Balance	772,469	1,221,430	800,000	-		
<b>Total</b>	<b>43,535,173</b>	<b>38,752,225</b>	<b>39,719,747</b>	<b>38,491,053</b>	-	-



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

Grants & Description	Actual 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
21st Century Afterschool Programs	132,886	516,842	900,000	700,000		
Comprehensive Literacy State Development (CLSD) Grant	-	-	-	383,000		
Early Literacy Grant	54,577	1,452,705	1,476,005	739,758		
EWEB Wet Project	45,845	-	77,000	69,000		
Federal School Improvement Funds to CSI & TSI Schools	205,136	364,371	689,911	776,013		
High Dosage Tutoring	-	-	-	277,705		
High School Success Grant (Measure 98)	3,556,773	2,884,501	2,884,127	2,871,238		
IDEA Part B, 611	2,157,649	2,489,497	5,500,000	4,535,561		
Long-Term Care & Treatment Centers	2,289,240	2,873,122	2,500,000	2,560,000		
Oregon Farm to Child Nutrition Program (CNP) Education Grant	-	100,000	-	100,000		
Oregon Outdoor School Lottery Fund (Measure 99)	138,266	190,071	260,000	260,000		
Perkins Grant	57,028	2,706	50,000	50,000		
Preschool Promise	577,179	549,621	610,875	570,800		
Safe Routes to School	54,907	63,125	70,000	89,289		
Springfield Education Fund Grants	69,132	103,945	120,000	100,000		
Student Investment Account	9,196,589	10,734,052	9,603,427	10,316,325		
SUB-Well Grant	143,939	151,240	436,000	500,000		
Summer Learning Grant	76,701	1,476,044	1,500,000	500,000		
Thurston High Child Development Center	65,680	56,082	85,715	97,559		
Title I-A - Basic Programs	3,735,178	3,461,376	4,121,053	4,216,303		
Title II-A - Quality Teachers/Principals	287,493	680,767	519,415	425,259		
Title III - English Language Learner	70,157	116,897	91,990	81,289		
Title IV-A - Student Support and Academic Enrichment	297,744	448,387	383,000	282,538		
Title VI - Indian Education Formula	58,264	107,272	85,173	69,775		
Youth Transition Program	274,235	272,277	278,000	324,000		
Other Grants	18,220,101	7,236,140	5,590,750	5,527,344		
Indirect Fund	1,770,474	2,421,186	1,887,306	2,068,297		
<b>Total</b>	<b>43,535,173</b>	<b>38,752,225</b>	<b>39,719,747</b>	<b>38,491,053</b>	-	-

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

Grants by Function	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>21st Century Afterschool Programs</b>								
1000 Instruction	86,496	371,321	-	626,940	-	533,648		
2000 Supporting Services	46,390	145,248	1.25	222,728	0.60	166,352		
3000 Community Services	-	274	-	50,332	-	-		
<b>21st Century Afterschool Programs Total</b>	<b>132,886</b>	<b>516,842</b>	<b>1.25</b>	<b>900,000</b>	<b>0.60</b>	<b>700,000</b>	-	-
<b>Comprehensive Literacy State Development (CLSD) Grant</b>								
1000 Instruction	-	-	-	-	1.00	346,377		
2000 Supporting Services	-	-	-	-	-	36,623		
<b>Comprehensive Literacy State Development (CLSD) Grant Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>383,000</b>	-	-
<b>Early Literacy Grant</b>								
1000 Instruction	41,873	453,808	6.75	987,154	6.16	534,319		
2000 Supporting Services	12,704	998,897	2.44	488,851	2.31	205,439		
<b>Early Literacy Grant Total</b>	<b>54,577</b>	<b>1,452,705</b>	<b>9.19</b>	<b>1,476,005</b>	<b>8.47</b>	<b>739,758</b>	-	-
<b>EWEB Wet Project</b>								
1000 Instruction	112	4,936	-	23,600	-	-		
2000 Supporting Services	45,733	49,803	0.25	53,400	0.25	69,000		
<b>EWEB Wet Project Total</b>	<b>45,845</b>	<b>54,739</b>	<b>0.25</b>	<b>77,000</b>	<b>0.25</b>	<b>69,000</b>	-	-
<b>Federal School Improvement Funds to CSI &amp; TSISchools</b>								
1000 Instruction	23,954	24,783	-	315,261	-	144,911		
2000 Supporting Services	181,182	246,721	-	334,650	-	545,717		
3000 Community Services	-	10,413	-	-	-	-		
5000 Transits	-	82,454	-	40,000	-	85,385		
<b>Federal School Improvement Funds to CSI &amp; TSC Schools Total</b>	<b>205,136</b>	<b>364,371</b>	<b>-</b>	<b>689,911</b>	<b>-</b>	<b>776,013</b>	-	-
<b>High Dosage Tutoring</b>								
1000 Instruction	-	-	-	-	0.41	216,313		
2000 Supporting Services	-	-	-	-	-	61,392		
<b>High Dosage Tutoring Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.41</b>	<b>277,705</b>	-	-
<b>High School Success Grant (Measure 98)</b>								
1000 Instruction	1,551,778	1,922,883	15.32	1,688,250	15.65	1,990,641		
2000 Supporting Services	1,113,387	961,618	10.22	1,081,945	6.69	880,597		
4000 Facilities Acquisition Construction	809,111	-	-	-	-	-		
5000 Transits	-	-	-	113,932	-	-		
<b>High School Success Grant (Measure 98) Total</b>	<b>3,474,276</b>	<b>2,884,501</b>	<b>25.54</b>	<b>2,884,127</b>	<b>22.34</b>	<b>2,871,238</b>	-	-

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

Grants by Function	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>IDEA Part B, 611</b>								
1000 Instruction	2,086,693	2,412,303	48.22	5,340,000	41.37	4,382,184		
2000 Supporting Services	70,956	77,194	-	160,000	-	153,377		
<b>IDEA Part B, 611 Total</b>	<b>2,157,649</b>	<b>2,489,497</b>	<b>48.22</b>	<b>5,500,000</b>	<b>41.37</b>	<b>4,535,561</b>	-	-
<b>Long-Term Care &amp; Treatment Centers</b>								
1000 Instruction	541	-	-	-	-	-		
2000 Supporting Services	261,727	321,152	1.68	355,409	1.99	400,806		
5000 Transits	2,026,973	2,551,970	-	2,144,591	-	2,159,194		
<b>Long-Term Care &amp; Treatment Centers Total</b>	<b>2,289,240</b>	<b>2,873,122</b>	<b>1.68</b>	<b>2,500,000</b>	<b>1.99</b>	<b>2,560,000</b>	-	-
<b>Oregon Farm to Child Nutrition Program (CNP) Education Grant</b>								
1000 Instruction	-	37,185	-	-	-	22,220		
2000 Supporting Services	-	3,101	-	-	-	3,110		
3000 Community Services	-	59,714	-	-	0.94	74,670		
<b>Oregon Farm to Child Nutrition Program (CNP) Education Grant Total</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>0.94</b>	<b>100,000</b>	-	-
<b>Oregon Outdoor School Lottery Fund (Measure 99)</b>								
1000 Instruction	124,651	172,497	-	253,000	-	253,000		
2000 Supporting Services	13,615	17,574	-	7,000	-	7,000		
<b>Oregon Outdoor School Lottery Fund (Measure 99) Total</b>	<b>138,266</b>	<b>190,071</b>	<b>-</b>	<b>260,000</b>	<b>-</b>	<b>260,000</b>	-	-
<b>Perkins Grant</b>								
1000 Instruction	55,438	-	-	45,000	-	45,000		
2000 Supporting Services	1,590	2,706	-	5,000	-	5,000		
<b>Perkins Grant Total</b>	<b>57,028</b>	<b>2,706</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	-	-
<b>Preschool Promise</b>								
1000 Instruction	499,880	516,662	6.19	545,228	5.00	543,619		
2000 Supporting Services	77,300	32,959	0.25	65,647	-	27,181		
<b>Preschool Promise Total</b>	<b>577,179</b>	<b>549,621</b>	<b>6.44</b>	<b>610,875</b>	<b>5.00</b>	<b>570,800</b>	-	-
<b>Safe Routes to School</b>								
2000 Supporting Services	54,907	63,125	0.50	70,000	0.50	89,289		
<b>Safe Routes to School Total</b>	<b>54,907</b>	<b>63,125</b>	<b>0.50</b>	<b>70,000</b>	<b>0.50</b>	<b>89,289</b>	-	-
<b>Springfield Education Fund Grants</b>								
1000 Instruction	64,647	64,053	-	105,000	-	85,000		
2000 Supporting Services	4,485	39,892	-	15,000	-	15,000		
<b>Springfield Education Fund Grants Total</b>	<b>69,132</b>	<b>103,945</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>100,000</b>	-	-

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

Grants by Function	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>Student Investment Account</b>								
1000 Instruction	4,207,893	5,932,510	34.50	3,788,469	45.14	5,371,314		
2000 Supporting Services	4,359,564	4,110,460	28.72	4,936,207	27.13	3,773,884		
4000 Facilities Acquisition Construction	-	-	-	-	-	29,457		
5000 Transits	629,132	691,082	12.45	878,751	15.32	1,141,670		
<b>Student Investment Account Total</b>	<b>9,196,589</b>	<b>10,734,052</b>	<b>75.67</b>	<b>9,603,427</b>	<b>87.59</b>	<b>10,316,325</b>	-	-
<b>SUB-Well Grant</b>								
1000 Instruction	25,499	24,721	-	183,963	-	230,011		
2000 Supporting Services	118,440	126,519	1.00	252,037	1.00	269,989		
<b>SUB-Well Grant Total</b>	<b>143,939</b>	<b>151,240</b>	<b>1.00</b>	<b>436,000</b>	<b>1.00</b>	<b>500,000</b>	-	-
<b>Summer Learning Grant</b>								
1000 Instruction	69,729	1,316,972	-	1,400,000	-	458,092		
2000 Supporting Services	6,973	159,072	-	100,000	-	41,908		
<b>Summer Learning Grant Total</b>	<b>76,701</b>	<b>1,476,044</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>500,000</b>	-	-
<b>Thurston High Child Development Center Total</b>								
1000 Instruction	63,454	56,082	1.91	85,715	1.73	97,559		
<b>Thurston High Child Development Center Total</b>	<b>63,454</b>	<b>56,082</b>	<b>1.91</b>	<b>85,715</b>	<b>1.73</b>	<b>97,559</b>	-	-
<b>Title I-A - Basic Programs</b>								
1000 Instruction	3,073,663	2,896,322	39.06	3,364,234	41.90	3,752,309		
2000 Supporting Services	274,536	189,620	0.70	225,951	0.70	242,990		
3000 Community Services	386,978	375,434	5.54	530,868	1.56	221,004		
<b>Title I-A - Basic Programs Total</b>	<b>3,735,178</b>	<b>3,461,376</b>	<b>45.30</b>	<b>4,121,053</b>	<b>44.16</b>	<b>4,216,303</b>	-	-
<b>Title II-A - Quality Teachers/Principals</b>								
2000 Supporting Services	287,493	680,767	3.25	519,415	2.75	425,259		
<b>Title II-A - Quality Teachers/Principals Total</b>	<b>287,493</b>	<b>680,767</b>	<b>3.25</b>	<b>519,415</b>	<b>2.75</b>	<b>425,259</b>	-	-
<b>Title III - English Language Learner</b>								
1000 Instruction	65,829	113,598	0.80	90,384	0.80	76,695		
2000 Supporting Services	4,328	3,299	-	1,606	-	4,594		
<b>Title III - English Language Learner Total</b>	<b>70,157</b>	<b>116,897</b>	<b>0.80</b>	<b>91,990</b>	<b>0.80</b>	<b>81,289</b>	-	-
<b>Title IV-A - Student Support and Academic Enrichment</b>								
2000 Supporting Services	297,744	448,387	2.75	383,000	1.80	282,538		
<b>Title IV-A - Student Support and Academic Enrichment Total</b>	<b>297,744</b>	<b>448,387</b>	<b>2.75</b>	<b>383,000</b>	<b>1.80</b>	<b>282,538</b>	-	-

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

Grants by Function	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>Title VI - Indian Education Formula</b>								
1000 Instruction	2,005	2,259	-	-	-	-		
2000 Supporting Services	55,179	105,013	0.70	85,173	1.10	69,775		
3000 Community Services	1,080	-	-	-	-	-		
<b>Title VI - Indian Education Formula Total</b>	<b>58,264</b>	<b>107,272</b>	<b>0.70</b>	<b>85,173</b>	<b>1.10</b>	<b>69,775</b>	-	-
<b>Youth Transition Program</b>								
1000 Instruction	261,162	261,398	2.50	270,863	2.50	314,362		
2000 Supporting Services	13,073	10,879	-	7,137	-	9,638		
<b>Youth Transition Program Total</b>	<b>274,235</b>	<b>272,277</b>	<b>2.50</b>	<b>278,000</b>	<b>2.50</b>	<b>324,000</b>	-	-
<b>Other Grants</b>								
1000 Instruction	4,999,420	641,328	-	1,314,983	-	1,278,074		
2000 Supporting Services	2,246,384	1,823,363	0.80	1,557,667	-	1,570,781		
3000 Community Services	151,139	20,122	-	878,100	-	853,401		
4000 Facilities Acquisition Construction	10,710,895	4,186,307	-	1,540,000	-	1,525,088		
4000 Subscriptions	194,759	399,734	-	300,000	-	150,000		
5000 Debt - SBITA	-	110,546	-	-	-	150,000		
<b>Other Grants Total</b>	<b>18,302,597</b>	<b>7,181,401</b>	<b>0.80</b>	<b>5,590,750</b>	<b>-</b>	<b>5,527,344</b>	-	-
<b>Indirect Grant</b>								
1000 Instruction	-	405,499	-	-	-	-		
2000 Supporting Services	310,110	258,798	1.80	1,330,035	1.80	1,498,297		
3000 Community Services	-	11,909	-	-	-	-		
4000 Facilities Acquisition Construction	241,160	810,104	-	557,271	-	570,000		
7000 Ending Fund Balance	1,221,430	934,876	-	-	-	-		
<b>Indirect Grant Total</b>	<b>1,772,700</b>	<b>2,421,186</b>	<b>1.80</b>	<b>1,887,306</b>	<b>1.80</b>	<b>2,068,297</b>	-	-
<b>Total</b>	<b>43,535,173</b>	<b>38,752,225</b>	<b>229.55</b>	<b>39,719,747</b>	<b>228.10</b>	<b>38,491,053</b>	-	-

# 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 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
1500 Interest	263,822	254,268	260,000	242,000		
1911 Facility Rentals	78,407	133,625	225,000	95,000		
1990 Miscellaneous Local Revenue	181,272	164,672	210,000	155,000		
1992 External Transportation	26,784	53,231	50,000	30,000		
1994 Internal Transportation	168,149	151,777	175,000	-		
1997 E-Rate Rebates	14,352	99,517	730,400	20,000		
3222 SSF Bus Depreciation	545,126	505,392	492,044	484,689		
5150 Loan Receipts	-	1,164,814	-	-		
5160 Lease Purchase Receipts	-	-	840,000	1,163,027		
5170 Other Financing Sources - SBITAs	-	234,696	-	33,473		
5200 Interfund Transfers	2,000,000	1,600,000	1,600,000	-		
5400 Beginning Fund Balance	8,537,427	10,162,905	10,427,823	11,087,198		
<b>Total</b>	<b>11,843,491</b>	<b>14,647,448</b>	<b>15,015,267</b>	<b>13,330,387</b>	-	-

# SPECIAL REVENUE OTHER FUNDS – EXPENDITURES BY FUNCTION

Other Funds by Function	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>Technology Fund</b>								
1000 Instruction	74,761	-	-	900,000	-	-		
2000 Supporting Services	242,149	660,402	-	540,000	-	1,246,000		
6000 Contingency	-	-	-	900,000	-	900,000		
7000 Unappropriated Ending Fund Balance	4,847,483	5,261,140	-	4,508,211	-	3,241,450		
<b>Technology Fund Total</b>	<b>5,164,393</b>	<b>5,921,542</b>	<b>-</b>	<b>6,848,211</b>	<b>-</b>	<b>5,387,450</b>	<b>-</b>	<b>-</b>
<b>Sky Camp</b>								
2000 Supporting Services	18,767	5	-	14,500	-	13,000		
3000 Community Services	85,569	164,481	-	114,850	-	83,800		
4000 Facilities Acquisition Construction	-	-	-	152,603	-	134,603		
7000 Unappropriated Ending Fund Balance	50,231	19,370	-	33,047	-	-		
<b>Sky Camp Total</b>	<b>154,566</b>	<b>183,856</b>	<b>-</b>	<b>315,000</b>	<b>-</b>	<b>231,403</b>	<b>-</b>	<b>-</b>
<b>Instruction Material Fund</b>								
1000 Instruction	406,388	347,266	-	1,094,390	-	799,434		
2000 Supporting Services	91,145	163,070	-	246,150	-	254,504		
5000 Subscription-Redemption of Principal	-	160,961	-	-	-	34,500		
7000 Unappropriated Ending Fund Balance	3,480,219	3,876,328	-	2,673,161	-	2,634,608		
<b>Instruction Material Fund Total</b>	<b>3,977,752</b>	<b>4,547,625</b>	<b>-</b>	<b>4,013,701</b>	<b>-</b>	<b>3,723,046</b>	<b>-</b>	<b>-</b>
<b>Vehicle Replacement Fund</b>								
2000 Supporting Services	9,987	1,277,602	-	890,000	-	1,213,027		
5000 Debt Payments	664,489	600,968	-	708,813	-	832,862		
7000 Unappropriated Ending Fund Balance	1,250,418	1,478,614	-	1,537,999	-	1,270,906		
<b>Vehicle Replacement Fund Total</b>	<b>1,924,894</b>	<b>3,357,184</b>	<b>-</b>	<b>3,136,812</b>	<b>-</b>	<b>3,316,795</b>	<b>-</b>	<b>-</b>
<b>Risk Management Fund</b>								
1000 Instruction	1,031	-	-	-	-	-		
2000 Supporting Services	63,900	82,945	-	376,875	-	376,875		
4000 Facilities Acquisition Construction	22,400	-	-	205,000	-	205,000		
5000 Subscription-Redemption of Principal	-	8,635	-	-	-	8,700		
7000 Unappropriated Ending Fund Balance	534,554	545,661	-	119,668	-	81,118		
<b>Risk Management Fund Total</b>	<b>621,885</b>	<b>637,242</b>	<b>-</b>	<b>701,543</b>	<b>-</b>	<b>671,693</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>11,843,491</b>	<b>14,647,448</b>	<b>-</b>	<b>15,015,267</b>	<b>-</b>	<b>13,330,387</b>	<b>-</b>	<b>-</b>

# 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 school 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 specific federal criteria. Under 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 á 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

<b>Sources and Description</b>	<b>Actual 2023–24</b>	<b>Actual 2024–25</b>	<b>Adopted 2025–26</b>	<b>Proposed 2026–27</b>	<b>Approved 2026–27</b>	<b>Adopted 2026–27</b>
1600 Meal Sales	-	(151)	3,000	4,000		
1610 Lunch Sales	(328)	(564)	-	-		
1620 Non-reimbursabl Meal Sales	3,479	3,448	-	-		
1630 Other Meals	3,356	3,514	2,000	-		
1990 Misc Local Revenue	10,186	2,734	2,000	5,000		
3102 SSF School Lunch Match	43,381	41,686	40,000	40,000		
3299 State Grants	868,857	497,250	700,000	550,000		
4500 Federal Grants thru State	3,775,297	5,050,980	4,900,000	5,400,000		
4900 Revenue for/on Behalf of District	289,006	381,899	400,000	436,031		
5170 Other Financing Sources - SBITAs	-	306,809	-	-		
5331 Sale of Fixed Assets	9,000	5,000	-	-		
5400 Beginning Fund Balance	1,898,032	1,352,517	1,064,640	452,385		
<b>Total</b>	<b>6,900,267</b>	<b>7,645,122</b>	<b>7,111,640</b>	<b>6,887,416</b>	-	-

# NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>3110 Nutrition Services Direction</b>								
100 Salaries	254,855	313,231	4.00	326,285	4.00	340,584		
200 Associated Payroll Costs	136,573	165,237	-	204,281	-	204,049		
300 Purchased Services	16,218	19,932	-	20,500	-	7,000		
400 Supplies & Materials	7,014	4,049	-	59,500	-	5,000		
500 Capital Outlay	-	306,809	-	-	-	-		
600 Other Objects	42,091	24,500	-	20,000	-	5,000		
<b>3110 Nutrition Services Direction Total</b>	<b>456,751</b>	<b>833,757</b>	<b>4.00</b>	<b>630,566</b>	<b>4.00</b>	<b>561,633</b>	-	-
<b>3120 Food Preparation Services</b>								
100 Salaries	1,438,828	1,652,810	51.03	1,863,172	55.75	2,129,145		
200 Associated Payroll Costs	960,195	1,110,568	-	1,642,926	-	1,753,873		
300 Purchased Services	71,462	60,205	-	52,000	-	46,000		
400 Supplies & Materials	2,215,597	2,562,409	-	2,495,000	-	2,142,000		
500 Capital Outlay	-	271	-	1,000	-	-		
640 Dues & Fees	227,372	157,347	-	200,000	-	-		
<b>3120 Food Preparation Services Total</b>	<b>4,913,454</b>	<b>5,543,610</b>	<b>51.03</b>	<b>6,254,098</b>	<b>55.75</b>	<b>6,071,018</b>	-	-
<b>3130 Food Delivery Services</b>								
100 Salaries	92,045	83,537	1.50	92,154	1.50	90,314		
200 Associated Payroll Costs	50,901	53,459	-	67,053	-	62,961		
300 Purchased Services	8,752	9,994	-	20,000	-	10,000		
400 Supplies & Materials	-	2,788	-	3,000	-	3,000		
500 Capital Outlay	-	9,000	-	10,000	-	-		
600 Other Objects	25,847	33,089	-	30,000	-	40,000		
<b>3130 Food Delivery Services Total</b>	<b>177,545</b>	<b>191,868</b>	<b>1.50</b>	<b>222,207</b>	<b>1.50</b>	<b>206,275</b>	-	-

# NUTRITION SERVICES FUND – EXPENDITURES BY FUNCTION

<b>Function and Description</b>	<b>Actual 2023–24</b>	<b>Actual 2024–25</b>	<b>FTE 2025–26</b>	<b>Adopted 2025–26</b>	<b>FTE 2026–27</b>	<b>Proposed 2026–27</b>	<b>Approved 2026–27</b>	<b>Adopted 2026–27</b>
<b>5130 Debt Service</b>								
600 Other Objects	-	107,929	-	-	-	46,747		
<b>5130 Debt Service Total</b>	<b>-</b>	<b>107,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,747</b>	<b>-</b>	<b>-</b>
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	1,352,517	967,958	-	4,769	-	1,743		
<b>7770 Unappropriated Ending Fund Balance Total</b>	<b>1,352,517</b>	<b>967,958</b>	<b>-</b>	<b>4,769</b>	<b>-</b>	<b>1,743</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>6,900,267</b>	<b>7,645,122</b>	<b>56.53</b>	<b>7,111,640</b>	<b>61.25</b>	<b>6,887,416</b>	<b>-</b>	<b>-</b>

# 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.



# CO-CURRICULAR FUND – FUND 292 – REVENUE BY SOURCES

<b>Source and Description</b>	<b>Actual 2023–24</b>	<b>Actual 2024–25</b>	<b>Adopted 2025–26</b>	<b>Proposed 2026–27</b>	<b>Approved 2026–27</b>	<b>Adopted 2026–27</b>
1510 Interest	5	-	-	-	-	-
1711 Gate Receipts	57,757	54,775	-	-	-	-
1790 Other Extra Curricular Activities	516	-	-	-	-	-
1962 Prior Years Expense Recovery	45,269	-	-	-	-	-
5200 Interfund Transfers	1,800,000	2,200,000	-	-	-	-
5400 Beginning Fund Balance	918,608	(414)	230,000	-	-	-
<b>Total</b>	<b>2,822,154</b>	<b>2,254,361</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

<b>Function and Description</b>	<b>Actual 2023–24</b>	<b>Actual 2024–25</b>	<b>FTE 2025–26</b>	<b>Adopted 2025–26</b>	<b>FTE 2026–27</b>	<b>Proposed 2026–27</b>	<b>Approved 2026–27</b>	<b>Adopted 2026–27</b>
<b>1113 Elementary School Extracurricular</b>								
100 Salaries	16,411	19,102	-	-	-	-	-	-
200 Associated Payroll Costs	5,665	6,563	-	-	-	-	-	-
<b>1113 Elementary School Extracurricular Total</b>	<b>22,076</b>	<b>25,665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1122 Middle School Extracurricular</b>								
100 Salaries	37,868	38,963	-	-	-	-	-	-
200 Associated Payroll Costs	12,731	12,565	-	-	-	-	-	-
300 Purchased Services	64,000	76,000	-	-	-	-	-	-
<b>1122 Middle School Extracurricular Total</b>	<b>114,599</b>	<b>127,528</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# CO-CURRICULAR FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1132 High School Extracurricular</b>								
100 Salaries	1,090,360	1,131,442	-	-	-	-	-	-
200 Associated Payroll Costs	344,902	353,694	-	-	-	-	-	-
300 Purchased Services	277,979	334,972	-	230,000	-	-	-	-
400 Supplies & Materials	97,914	99,269	-	-	-	-	-	-
500 Equipment Purchases	6,416	11,193	-	-	-	-	-	-
600 Other Objects	38,498	27,957	-	-	-	-	-	-
<b>1132 High School Extracurricular Total</b>	<b>1,856,069</b>	<b>1,958,528</b>	<b>-</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4150 Building Acquisition &amp; Improvement</b>								
300 Purchased Services	29,271	-	-	-	-	-	-	-
500 Capital Outlay	775,424	-	-	-	-	-	-	-
600 Other Objects	25,130	-	-	-	-	-	-	-
<b>4150 Building Acquisition &amp; Improvement Total</b>	<b>829,825</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	(414)	142,640	-	-	-	-	-	-
<b>7770 Unappropriated Ending Fund Balance Total</b>	<b>(414)</b>	<b>142,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2,822,154</b>	<b>2,254,361</b>	<b>-</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
1510 Interest	21,998	21,648	15,000	18,000		
1700 Extracurricular Activities	1,224,634	1,354,635	1,600,000	1,600,000		
1740 Extracurricular Fees	587	14,027	-	-		
1760 Club Fundraising	39,430	39,336	-	-		
1920 Donations	39,276	119,030	100,000	200,000		
1962 Prior Year Expense Recovery	-	200	-	-		
1990 Misc Local Revenue	52,852	51,398	60,000	100,000		
5400 Beginning Fund Balance	1,339,824	1,268,380	1,110,000	1,300,000		
<b>Total</b>	<b>2,718,600</b>	<b>2,868,656</b>	<b>2,885,000</b>	<b>3,218,000</b>	-	-



# STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>1113 Elementary Extracurricular</b>								
300 Purchased Services	12,769	10,897	-	16,000	-	16,000		
400 Supplies & Materials	85,132	63,574	-	98,000	-	98,000		
600 Other Objects	1,876	2,273	-	6,000	-	6,000		
<b>1113 Elementary Extracurricular Total</b>	<b>99,776</b>	<b>76,745</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>-</b>
<b>1122 Middle School Extracurricular</b>								
300 Purchased Services	11,939	15,263	-	33,000	-	33,000		
400 Supplies & Materials	38,363	55,416	-	57,000	-	57,000		
600 Other Objects	5,541	3,849	-	10,000	-	10,000		
<b>1122 Middle School Extracurricular Total</b>	<b>55,843</b>	<b>74,528</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>1132 High School Extracurricular</b>								
100 Salaries	-	97,632	-	87,000	-	87,000		
200 Associated Payroll Costs	-	15,280	-	15,000	-	15,000		
300 Purchased Services	387,354	459,475	-	442,500	-	538,000		
400 Supplies & Materials	753,370	658,136	-	802,500	-	809,000		
500 Initial & Additional Equip Purchase	8,000	11,186	-	10,000	-	16,000		
700 Transits	-	934	-	-	-	-		
600 Other Objects	145,877	135,382	-	200,000	-	133,000		
<b>1132 High School Extracurricular Total</b>	<b>1,294,601</b>	<b>1,378,025</b>	<b>-</b>	<b>1,557,000</b>	<b>-</b>	<b>1,598,000</b>	<b>-</b>	<b>-</b>
<b>2544 Maintenance - Minor Capital Projects</b>								
300 Purchased Services	-	14,271	-	-	-	-		
<b>2544 Maintenance - Minor Capital Projects Total</b>	<b>-</b>	<b>14,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# STUDENT BODY ACTIVITIES – EXPENDITURES BY FUNCTION

<b>Function and Description</b>	<b>Actual 2023–24</b>	<b>Actual 2024–25</b>	<b>FTE 2025–26</b>	<b>Adopted 2025–26</b>	<b>FTE 2026–27</b>	<b>Proposed 2026–27</b>	<b>Approved 2026–27</b>	<b>Adopted 2026–27</b>
<b>4150 Building Acquisition &amp; Improvements</b>								
500 Initial & Additional Equip Purchase	-	6,450	-	-	-	-	-	-
<b>4150 Building Acquisition &amp; Improvements Total</b>	-	<b>6,450</b>	-	-	-	-	-	-
<b>6110 Contingency</b>								
810 Contingency	-	-	-	160,000	-	200,000	-	-
<b>6110 Contingency Total</b>	-	-	-	<b>160,000</b>	-	<b>200,000</b>	-	-
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	1,268,380	1,318,638	-	948,000	-	1,200,000	-	-
<b>7770 Unappropriated Ending Fund Balance Total</b>	<b>1,268,380</b>	<b>1,318,638</b>	-	<b>948,000</b>	-	<b>1,200,000</b>	-	-
<b>Total</b>	<b>2,718,600</b>	<b>2,868,656</b>	-	<b>2,885,000</b>	-	<b>3,218,000</b>	-	-

# 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 24<sup>th</sup>. 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, 2026
2005A	PERS Pension Bonds	06/30/2028	62,150,000	-	10,235,000
2015	Refunding 2015, partially refund 2006 & 2007 Issue	06/15/2029	44,040,338	-	13,864,487
2015	General Obligation Bond 2015 Issue	06/15/2040	71,498,907	23,525,000	60,306,082
2020	Refunding 2020, refund Full Faith Credit 2015 Issue **	06/01/2031	2,965,000	3,154,000	1,455,000
2020	Long-Term General Obligation Note	05/22/2030	1,000,000	-	431,616
2021	2021 PERS Pension Bonds Refunding 2021A	06/30/2040	106,955,000	-	89,240,000
2021	Refunding 2021, partially refund 2015A	06/15/2031	23,525,000	20,400,000	20,650,000
2024	Limited Tax General Obligation Note	06/24/2034	3,500,000		2,935,726
Total			315,634,245	47,079,000	199,117,911

\*\* 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 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
1111 Current Year Property Tax	7,378,834	6,036,563	6,200,000	6,500,000		
1112 Prior Years Property Tax	87,457	87,118	90,000	90,000		
1510 Interest	439,171	405,770	260,000	260,000		
1970 Assessments Other Funds	12,280,585	12,771,833	13,000,000	13,500,000		
5200 Interfund Transfers	431,896	890,842	888,314	892,803		
5400 Beginning Fund Balance	667,005	866,416	1,009,842	913,403		
<b>Total</b>	<b>21,284,949</b>	<b>21,058,542</b>	<b>21,448,156</b>	<b>22,156,206</b>	-	-

# DEBT SERVICES FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2521 Fiscal Services</b>								
300 Purchased Services	-	-	-	1,000	-	1,000		
<b>2521 Fiscal Services Total</b>	-	-	-	1,000	-	1,000	-	-
<b>5100 Debt Service</b>								
610 Debt Service Principal	16,005,882	15,643,330	-	16,825,398	-	18,053,296		
620 Debt Service Interest	4,412,651	4,239,049	-	3,708,355	-	3,169,065		
<b>5100 Debt Service Total</b>	20,418,533	19,882,378	-	20,533,753	-	21,222,361	-	-
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	866,416	1,176,164	-	913,403	-	932,845		
<b>7770 Unappropriated Ending Fund Balance Total</b>	866,416	1,176,164	-	913,403	-	932,845	-	-
<b>Total</b>	<b>21,284,949</b>	<b>21,058,542</b>	<b>-</b>	<b>21,448,156</b>	<b>-</b>	<b>22,156,206</b>	<b>-</b>	<b>-</b>

# 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.<sup>3</sup> 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.

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<sup>3</sup>Hollander, Arnie. "My School: My Health: My Achievement." Center for Innovative School Facilities. June 2012. <<http://www.cisforegon.org>>.

# CAPITAL PROJECTS FUND – REVENUE BY SOURCES

<b>Source and Description</b>	<b>Actual 2023–24</b>	<b>Actual 2024–25</b>	<b>Adopted 2025–26</b>	<b>Proposed 2026–27</b>	<b>Approved 2026–27</b>	<b>Adopted 2026–27</b>
1510 Interest	51,569	24,745	-	6,500		
1910 Rentals	10,715	9,119	102,947	90,647		
1911 Facility Rental Fees	59,334	61,847	-	-		
1915 Property Rental Fees	27,285	18,329	-	-		
1920 Contributions and Donations	5,106	-	-	-		
1990 Misc Local Revenue	1,000	70,980	-	-		
4300 Federal Grants	-	26,350	-	-		
5150 Loan Receipts	3,500,000	-	-	-		
5400 Beginning Fund Balance	429,328	1,847,683	280,429	707,070		
<b>Total</b>	<b>4,084,337</b>	<b>2,059,054</b>	<b>383,376</b>	<b>804,217</b>	<b>-</b>	<b>-</b>

# CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

<b>Function and Description</b>	<b>Actual 2023–24</b>	<b>Actual 2024–25</b>	<b>FTE 2025–26</b>	<b>Adopted 2025–26</b>	<b>FTE 2026–27</b>	<b>Proposed 2026–27</b>	<b>Approved 2026–27</b>	<b>Adopted 2026–27</b>
<b>2521 Fiscal Services</b>								
300 Purchased Services	23,500	-	-	-	-	-	-	-
<b>2521 Fiscal Services Total</b>	<b>23,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2540 Operations &amp; Maintenance of Plant Services</b>								
300 Purchased Services	94,316	104,064	-	30,500	-	43,500		
400 Supplies & Materials	24,485	22,055	-	114,500	-	129,500		
500 Capital Outlay	10,594	-	-	20,000	-	40,000		
600 Other Objects	-	-	-	12,500	-	3,000		
<b>2540 Operations &amp; Maintenance of Plant Services Total</b>	<b>129,394</b>	<b>126,119</b>	<b>-</b>	<b>177,500</b>	<b>-</b>	<b>216,000</b>	<b>-</b>	<b>-</b>

# CAPITAL PROJECTS FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>4120 Land &amp; Site Acquisition &amp; Improvement</b>								
300 Purchased Services	14,603	-	-	-	-	-	-	-
400 Supplies & Materials	130	-	-	-	-	-	-	-
500 Capital Outlay	2,054,491	1,297,989	-	-	-	-	-	-
600 Other Objects	11,367	-	-	-	-	-	-	-
<b>4120 Land &amp; Site Acquisition &amp; Improvement Total</b>	<b>2,080,590</b>	<b>1,297,989</b>	-	-	-	-	-	-
<b>4150 Building Acquisition &amp; Improvement</b>								
300 Purchased Services	-	-	-	30,000	-	90,000	-	-
400 Supplies & Materials	-	-	-	-	-	20,000	-	-
500 Capital Outlay	3,169	-	-	150,000	-	430,000	-	-
600 Other Objects	-	-	-	-	-	3,500	-	-
<b>4150 Building Acquisition &amp; Improvement Total</b>	<b>3,169</b>	-	-	<b>180,000</b>	-	<b>543,500</b>	-	-
<b>6110 Contingency</b>								
810 Contingency	-	-	-	25,876	-	44,717	-	-
<b>6110 Contingency Total</b>	-	-	-	<b>25,876</b>	-	<b>44,717</b>	-	-
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	1,847,683	634,947	-	-	-	-	-	-
<b>7770 Unappropriated Ending Fund Balance Total</b>	<b>1,847,683</b>	<b>634,947</b>	-	-	-	-	-	-
<b>Total</b>	<b>4,084,337</b>	<b>2,059,054</b>	-	<b>383,376</b>	-	<b>804,217</b>	-	-

# 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.

<b>Medical Plan</b>	<b>Average Employees</b>	<b>Budget Costs</b>	<b>Paid Claims</b>	<b>Admin Fees</b>	<b>Stop Loss Premiums</b>	<b>Total</b>	<b>% of Budget</b>	<b>% Change</b>
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	1,223	21,617,386	17,971,750	684,682	1,331,369	19,987,801	92.5%	102.3%
2025–26 Plan Year - Annulized	1,187	22,236,768	18,039,228	774,647	1,379,580	20,193,455	90.8%	101.0%

## **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

<b>Dental Plan</b>		<b>Average Employees</b>	<b>Budget Costs</b>	<b>Paid Claims</b>	<b>Fixed Costs</b>	<b>Total</b>	<b>% of Budget</b>	<b>% Change</b>
2020–21 Plan Year	2020–21 PEPY	1,404	2,086,880	1,746,097	80,550	1,826,647	87.5%	104.6%
2021–22 Plan Year		1,332	1,943,692	1,735,702	108,510	1,844,212	94.9%	101.0%
2022–23 Plan Year		1,319	1,796,434	1,644,782	74,467	1,755,716	95.7%	95.2%
2023–24 Plan Year		1,295	2,059,029	1,628,642	76,711	1,740,224	82.8%	99.1%
2024–25 Plan Year		1,241	1,971,600	1,643,406	75,502	1,753,736	87.2%	100.8%
2025–26 Plan Year - Annulized		1,200	2,015,418	1,706,158	75,212	1,815,459	88.4%	103.5%

## **Assumption and Notes**

1. PEPY = Per Employee Per Year

<b>Vision Plan</b>	<b>Average Employees</b>	<b>Premiums</b>	<b>Paid Claims</b>	<b>% Change</b>
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	1,231	162,525	153,681	95.4%
2025–26 Plan Year - Annulized	1,206	159,192	139,403	90.7%

*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 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
1510 Interest	45,933	5,829	20,000	10,000		
1970 Assessments Other Funds	21,685,727	23,327,130	24,000,000	24,821,047		
1990 Misc Local Revenue	1,078,291	958,431	1,300,000	1,300,000		
5400 Beginning Fund Balance	742,831	1,337,398	1,080,268	1,500,000		
<b>Total</b>	<b>23,552,782</b>	<b>25,628,788</b>	<b>26,400,268</b>	<b>27,631,047</b>	-	-

# INSURANCE FUND – EXPENDITURES BY FUNCTION

Function and Description	Actual 2023–24	Actual 2024–25	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2521 Fiscal Services</b>								
100 Salaries	64,106	67,254	1.00	67,254	1.00	72,854		
200 Associated Payroll Costs	22,022,275	23,132,673	-	24,924,014	-	25,961,193		
300 Purchased Services	71,213	35,169	-	39,000	-	27,000		
400 Supplies & Materials	-	-	-	5,000	-	5,000		
600 Other Objects	57,790	64,344	-	65,000	-	65,000		
<b>2521 Fiscal Services Total</b>	<b>22,215,383</b>	<b>23,299,440</b>	<b>1.00</b>	<b>25,100,268</b>	<b>1.00</b>	<b>26,131,047</b>	-	-
<b>6110 Contingency</b>								
810 Contingency	-	-	-	300,000	-	500,000		
<b>6110 Contingency Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>500,000</b>	-	-
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	1,337,398	2,329,348	-	1,000,000	-	1,000,000		
<b>7770 Unappropriated Ending Fund Balance Total</b>	<b>1,337,398</b>	<b>2,329,348</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	-	-
<b>Total</b>	<b>23,552,781</b>	<b>25,628,789</b>	<b>1.00</b>	<b>26,400,268</b>	<b>1.00</b>	<b>27,631,047</b>	-	-

# 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 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026-27	Approved 2026–27	Adopted 2026–27
1962 Prior Year Expense Recovery	328	-	-	-	-	-
1970 Assessments Other Funds	362,490	358,198	380,000	380,000		
1971 Equipment Replacement	93,028	103,903	110,000	100,000		
1972 Equipment Maintenance	104,728	125,764	140,000	110,000		
1973 Postage Assessments	54,149	41,759	40,000	45,000		
1990 Misc Local Revenue	199,772	193,834	200,000	220,000		
5331 Fixed Asset Sale	50	-	-	-		
5400 Beginning Fund Balance	36,519	131,448	215,747	175,908		
<b>Total</b>	<b>851,064</b>	<b>954,905</b>	<b>1,085,747</b>	<b>1,030,908</b>	-	-

# INTERNAL PRINTING SERVICES – EXPENDITURES BY FUNCTION

<b>Function and Description</b>	<b>Actual 2023–24</b>	<b>Actual 2024–25</b>	<b>FTE 2025–26</b>	<b>Adopted 2025–26</b>	<b>FTE 2026–27</b>	<b>Proposed 2026–27</b>	<b>Approved 2026–27</b>	<b>Adopted 2026–27</b>
<b>2573 Warehousing &amp; Distributing</b>								
300 Purchased Services	69,694	55,516	-	73,500	-	73,700		
400 Supplies & Materials	4,261	230	-	2,000	-	4,200		
600 Other Objects	217	368	-	-	-	400		
<b>2573 Warehousing &amp; Distributing Total</b>	<b>74,171</b>	<b>56,114</b>	<b>-</b>	<b>75,500</b>	<b>-</b>	<b>78,300</b>	<b>-</b>	<b>-</b>
<b>2574 Printing, Publishing &amp; Duplication</b>								
100 Salaries	218,738	195,000	3.25	216,322	3.30	219,138		
200 Associated Payroll Costs	121,650	117,113	-	143,238	-	138,957		
300 Purchased Services	105,794	107,335	-	160,200	-	150,250		
400 Supplies & Materials	172,163	118,946	-	255,500	-	226,000		
500 Capital Outlay	19,907	8,803	-	130,000	-	100,000		
600 Other Objects	-	4,288	-	400	-	500		
<b>2574 Printing, Publishing &amp; Duplication Total</b>	<b>638,251</b>	<b>551,485</b>	<b>3.25</b>	<b>905,660</b>	<b>3.30</b>	<b>834,845</b>	<b>-</b>	<b>-</b>
<b>5110 Long Term Debt Service</b>								
600 Other Objects	7,193	121,448	-	-	-	-		
<b>5110 Long term debt service Total</b>	<b>7,193</b>	<b>121,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	131,448	225,857	-	104,587	-	117,763		
<b>7770 Unappropriated Ending Fund Balance Total</b>	<b>131,448</b>	<b>225,857</b>	<b>-</b>	<b>104,587</b>	<b>-</b>	<b>117,763</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>851,064</b>	<b>954,905</b>	<b>3.25</b>	<b>1,085,747</b>	<b>3.30</b>	<b>1,030,908</b>	<b>-</b>	<b>-</b>

# 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 2023–24	Actual 2024–25	Adopted 2025–26	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
1510 Interest	32,564	32,048	10,000	20,748		
1970 Assessments Other Funds	100,000	-	-	-		
5400 Beginning Fund Balance	872,775	761,812	623,000	518,693		
<b>Total</b>	<b>1,005,339</b>	<b>793,860</b>	<b>633,000</b>	<b>539,441</b>	-	-

# VOLUNTARY EARLY RETIREMENT – EXPENDITURES BY FUNCTION

Function and Description	Actual 2023–24	Actual 2023–24	FTE 2025–26	Adopted 2025–26	FTE 2026–27	Proposed 2026–27	Approved 2026–27	Adopted 2026–27
<b>2521 Fiscal Services</b>								
300 Purchased Services	8,000	-	-	8,500	-	800		
<b>2521 Fiscal Services Total</b>	<b>8,000</b>	-	-	<b>8,500</b>	-	<b>800</b>	-	-
<b>2700 Supplemental Retirement Program</b>								
100 Salaries	7,832	-	-	-	-	-		
200 Associated Payroll Costs	227,695	153,265	-	165,000	-	130,283		
<b>2700 Supplemental Retirement Program Total</b>	<b>235,527</b>	<b>153,265</b>	-	<b>165,000</b>	-	<b>130,283</b>	-	-
<b>7770 Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	761,812	640,596	-	459,500	-	408,358		
<b>7770 Unappropriated Ending Fund Balance Total</b>	<b>761,812</b>	<b>640,596</b>	-	<b>459,500</b>	-	<b>408,358</b>	-	-
<b>Total</b>	<b>1,005,339</b>	<b>793,860</b>	-	<b>633,000</b>	-	<b>539,441</b>	-	-

SECTION DIVIDER



# STAFFING SUMMARY - 2026–2027 & 2025–2026 COMPARISON

## General Fund

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance
1111	152.40	167.40	(15.00)	26.84	29.83	(2.99)			-	179.24	197.23	(17.99)
1121	63.30	83.79	(20.49)	3.50	4.69	(1.19)			-	66.80	88.48	(21.68)
1131	89.22	108.22	(19.00)	2.16	3.50	(1.34)			-	91.38	111.72	(20.34)
1132	3.00	3.00	-			-			-	3.00	3.00	-
1140			-	1.94	4.84	(2.90)			-	1.94	4.84	(2.90)
1220	30.80	30.80	-	69.68	61.48	8.20			-	100.48	92.28	8.20
1250	36.30	36.30	-	18.09	29.60	(11.51)	0.50	0.50	-	54.89	66.40	(11.51)
1280	3.00	3.00	-			-			-	3.00	3.00	-
1291	16.07	16.07	-	15.13	16.15	(1.02)			-	31.20	32.22	(1.02)
1292	0.50	0.50	-			-			-	0.50	0.50	-
2110	2.80	5.80	(3.00)	9.91	9.91	-			-	12.71	15.71	(3.00)
2113	1.00	1.00	-			-			-	1.00	1.00	-
2115			-	4.16	4.28	(0.12)			-	4.16	4.28	(0.12)
2119			-	1.00	1.00	-			-	1.00	1.00	-
2122	12.00	12.00	-	1.00	1.97	(0.97)			-	13.00	13.97	(0.97)
2130	6.50	6.50	-	15.53	14.28	1.25	1.00	1.00	-	23.03	21.78	1.25
2142	8.81	8.81	-			-			-	8.81	8.81	-
2152	13.55	13.55	-			-			-	13.55	13.55	-
2160	3.00	3.00	-	1.97	1.94	0.03			-	4.97	4.94	0.03
2190	0.80	0.80	-	2.16	2.71	(0.55)	1.75	1.75	-	4.71	5.26	(0.55)
2210	18.50	20.50	(2.00)	2.00	2.50	(0.50)	5.00	7.50	(2.50)	25.50	30.50	(5.00)
2221			-	15.28	14.28	1.00			-	15.28	14.28	1.00
2230			-		0.50	(0.50)			-	-	0.50	(0.50)
2321			-			-	2.00	2.00	-	2.00	2.00	-
2410	4.75	5.75	(1.00)	42.13	43.64	(1.51)	27.00	28.00	(1.00)	73.88	77.39	(3.51)
2521			-	3.50	3.50	-	5.75	5.75	-	9.25	9.25	-
2540			-	4.00	5.00	(1.00)	2.00	2.00	-	6.00	7.00	(1.00)
2541			-	5.00	4.00	1.00	1.00	1.00	-	6.00	5.00	1.00
2542			-	57.50	58.50	(1.00)			-	57.50	58.50	(1.00)
2543			-	7.00	7.00	-			-	7.00	7.00	-
2545			-	0.50	1.00	(0.50)			-	0.50	1.00	(0.50)
2546			-	1.00	1.00	-			-	1.00	1.00	-
2547			-	9.00	8.00	1.00			-	9.00	8.00	1.00
2548			-	3.00	3.00	-			-	3.00	3.00	-

# STAFFING SUMMARY - 2026–2027 & 2025–2026 COMPARISON

## General Fund

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance
2549			-	1.00	2.56	(1.56)			-	1.00	2.56	(1.56)
2551			-	68.18	73.13	(4.95)	2.75	2.75	-	70.93	75.88	(4.95)
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	1.00	-			-	1.00	1.00	-
2633			-	1.00	1.00	-	2.00	2.00	-	3.00	3.00	-
2641	0.20	0.20	-	3.00	3.00	-	3.00	4.00	(1.00)	6.20	7.20	(1.00)
2661			-	6.00	7.00	(1.00)	7.00	7.00	-	13.00	14.00	(1.00)
2680			-	1.00	1.00	-			-	1.00	1.00	-
<b>Total</b>	<b>466.50</b>	<b>526.99</b>	<b>(60.49)</b>	<b>405.41</b>	<b>428.04</b>	<b>(22.63)</b>	<b>61.50</b>	<b>66.00</b>	<b>(4.50)</b>	<b>933.41</b>	<b>1,021.03</b>	<b>(87.62)</b>

## Federal, State & Local Funds

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance
1111	26.50	24.00	2.50	14.24	11.25	2.99			-	40.74	35.25	5.49
1121	5.00	6.00	(1.00)			-			-	5.00	6.00	(1.00)
1131	18.90	11.70	7.20	2.75	3.62	(0.87)			-	21.65	15.32	6.33
1140	2.00	2.00	-	4.73	6.10	(1.37)			-	6.73	8.10	(1.37)
1220			-	27.06	32.16	(5.10)			-	27.06	32.16	(5.10)
1250			-	16.81	18.56	(1.75)			-	16.81	18.56	(1.75)
1271			-	0.97		0.97			-	0.97	-	0.97
1272	13.30	11.57	1.73	28.60	27.49	1.11			-	41.90	39.06	2.84
1291	0.80	0.80	-			-			-	0.80	0.80	-
2110	11.00	8.00	3.00	9.00	9.00	-	1.00	1.00	-	21.00	18.00	3.00
2119			-	0.30	0.30	-			-	0.30	0.30	-
2120			-		0.50	(0.50)			-	-	0.50	(0.50)
2122	1.00	1.00	-		0.72	(0.72)			-	1.00	1.72	(0.72)
2126			-	4.69	7.50	(2.81)			-	4.69	7.50	(2.81)
2142	0.80	0.60	0.20			-			-	0.80	0.60	0.20
2152	0.60	0.60	-			-			-	0.60	0.60	-
2190			-	0.84	0.73	0.11	0.25	0.25	-	1.09	0.98	0.11
2210	1.00	1.00	-			-		1.00	(1.00)	1.00	2.00	(1.00)

# STAFFING SUMMARY - 2026–2027 & 2025–2026 COMPARISON

## Federal, State & Local Funds

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance
2211	4.20	4.45	(0.25)	1.70	1.70	-	-	-	-	5.90	6.15	(0.25)
2221				6.44	3.16	3.28				6.44	3.16	3.28
2410	1.80	2.00	(0.20)			-	2.00	10.00	(8.00)	3.80	12.00	(8.20)
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)
3110			-	0.94		0.94			-	0.94	-	0.94
3310	0.60	0.60	-	14.72	16.05	(1.33)			-	15.32	16.65	(1.33)
3360			-	1.56	1.34	0.22			-	1.56	1.34	0.22
<b>Total</b>	<b>87.50</b>	<b>75.12</b>	<b>12.38</b>	<b>136.85</b>	<b>141.68</b>	<b>(4.83)</b>	<b>3.75</b>	<b>12.75</b>	<b>(9.00)</b>	<b>228.10</b>	<b>229.55</b>	<b>(1.45)</b>

## Other Funds

Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance
2521			-	1.00	1.00	-			-	1.00	1.00	-
2574			-	3.05	3.00	0.05	0.25	0.25	-	3.30	3.25	0.05
3110			-	2.00	2.00	-	2.00	2.00	-	4.00	4.00	-
3120			-	55.75	51.03	4.72			-	55.75	51.03	4.72
3130			-	1.50	1.50	-			-	1.50	1.50	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63.30</b>	<b>58.53</b>	<b>4.77</b>	<b>2.25</b>	<b>2.25</b>	<b>-</b>	<b>65.55</b>	<b>60.78</b>	<b>4.77</b>

## All Funds

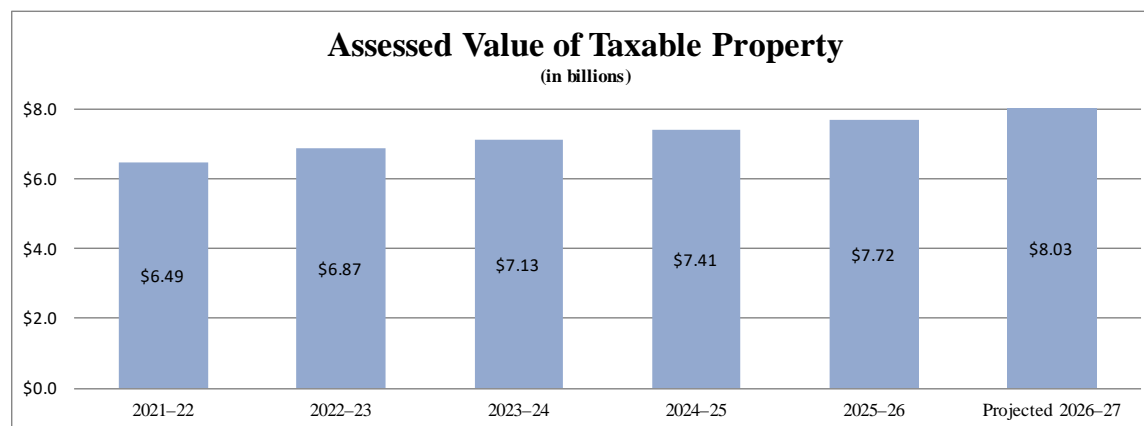
Function	Certified FTE			Classified FTE			Administrative FTE			Total FTE		
	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance	2026–27	2025–26	Variance
<b>Total</b>	<b>554.00</b>	<b>602.11</b>	<b>(48.11)</b>	<b>605.56</b>	<b>628.25</b>	<b>(22.69)</b>	<b>67.50</b>	<b>81.00</b>	<b>(13.50)</b>	<b>1,227.06</b>	<b>1,311.36</b>	<b>(84.30)</b>

# 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 Statues. 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.

	2021–22	2022–23	2023–24	2024–25	2025–26	Projected 2026–27
<b><u>Tax Rates</u></b>						
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	1.1554	1.0987	1.0624	0.8385	0.8282	0.8385
Local Option Tax Rate per \$1,000 of AV	-	-	-	-	-	-
Average Assessed Value	\$ 180,683	\$ 186,993	\$ 193,858	\$ 200,511	\$ 207,694	\$ 214,963
Tax Burden per AV	1,047	1,073	1,106	1,099	1,136	1,178
Tax Burden Increase	0.10%	0.10%	0.10%	0.09%	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<sub>r</sub>):** The ADM of the students who live in the District, regardless of where they attend.

**AVERAGE DAILY MEMBERSHIP WEIGHTED (ADM<sub>w</sub>):** 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 1<sup>st</sup> and ending June 30<sup>th</sup> 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.

**SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENT:** A SBITA (Subscription-Based Information Technology Arrangement) is a contract that conveys control of the right to use a vendor's IT software—alone or with tangible assets—for a specified period in an exchange transaction, as defined by [GASB Statement No. 96](#). It is essentially a cloud computing subscription that government entities must report as an intangible asset and a corresponding liability.

**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".

# GLOSSARY (Continued)

**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.

**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

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

# ACRONYMS (Continued)

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